



City of El Mirage Annual Budget for the Fiscal Year 2022



Adopted Version

Last updated 02/01/23



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INTRODUCTION



Transmittal Letter

J. Crystal Dyches, City Manager

Mayor Hermosillo and Members of the City of El Mirage Council,

I'm pleased to present a balanced budget of \$104.0M for Fiscal Year (FY) 2022, covering July 1, 2021, to June 30, 2022. The adopted budget is an increase of \$18.2M from the previous year and includes \$34.1M for the General Fund, the primary fund for most City operations, as well as recommendations for additional personnel, capital projects, special projects, and operating programs. This budget is not only a policy document, it also sets the financial course for our community, advancing the City Council's Strategic Priorities and vision for the City.

Budget Highlights

Through this transmittal, we establish expectations of an effective government: a safe community, superior infrastructure, and a secure future and quality of life for El Mirage citizens. We continue to monitor the financial impacts of national events, and I anticipate future discussions and recommendations for adjustments if necessary.

Strategic priority highlights of this budget, adopted by El Mirage City Council, include: a balanced budget; \$14.0M in capital street projects including the widening of Dysart Road to four lanes south of Peoria Avenue; library remodel; one new part-time and two full-time positions in Police; conversion of a part-time position to full-time in the City Clerk Office and City Court; and one new full-time in the Administration.

A few modifications were made from the proposed budget to the adopted budget. The addition of \$12,000 to for the Halloween Event, \$500,000 for the library remodel, \$84,000 for Court part-time position to full-time and the corresponding transfer from General Fund to Court to balance. The \$20,500 labor distribution in Court Enhancement moved to the Court Fund, which increased the General Fund transfer by \$20,500 to Court. The Police Dispatch Study of \$75,000 was removed. The reduction of \$10,000 to the recreation enhancement due to a data entry correction and \$30,000 of money set aside to reflect 10% of the total American Rescue Plan Act (ARPA) funds received.

Revenues:

The budget as submitted limits the financial burden placed on residents through rates and fees.

Taxes — The City's sales tax rate is three percent and has not changed in more than a decade. For FY 2022, the primary property tax rate, which Council has dedicated to public safety, is decreasing. The secondary tax rate, used to pay debt, is also decreasing. The overall property tax rate changes from \$3.68 to \$3.39 per \$100 of assessed valuation.

Rates — The City Council voted to increase the water recharge rate from \$1.87 to \$2.30 and the residential monthly sanitation rate from \$13.23 to \$18.52 to continue recycling service. All other rates for water, sewer, and sanitation will remain the same.

User Fees — The City regularly evaluates its user fees to ensure that appropriate charges are assessed for the services provided. The City made minor modifications to the fee schedule that do not significantly impact the budget.

Expenditures

Operating expenditures are covered by operating revenues while significant capital expenditures are subsidized by key partnerships with state, county, and private stakeholders. A significant portion of General Fund expenditures are directed towards police and fire operations.

Transparency

In commitment to continued transparency and financial stability, the City publishes the budget in the local newspaper, holds open public workshops, provides an official public hearing on the budget and posts current and previous "tentative" and "final" budgets on its website in compliance with state law and best practices. This year, the City conducted the budget process in ClearGov, an online, digital tool for the public to easily navigate the budget and examine their tax dollars at work.

The FY 2022 Budget is hereby submitted as a fiscally responsible plan and foundational basis for the City's annual operations. I would like to thank the Mayor and City Council for their guidance and support throughout the development of this proposed budget. In addition, I would like to thank City staff for their hard work spent preparing this budget for the Council's consideration.

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

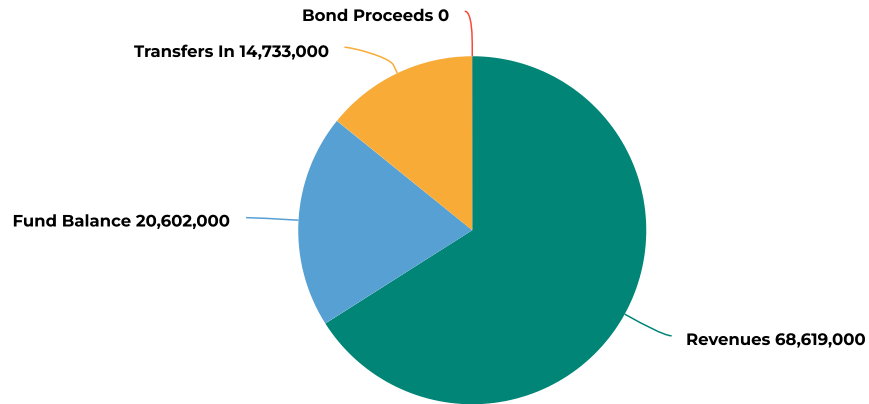
J. Crystal Dyche

Budget Highlight

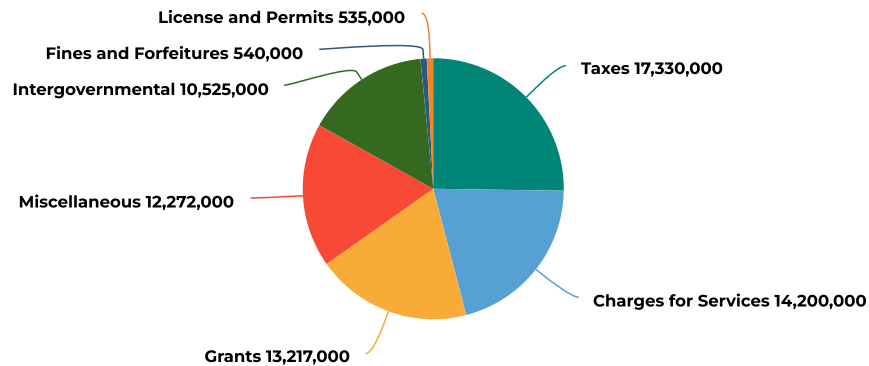
A comparison of the Fiscal Year (FY) 2022 budget to the previous fiscal year reveals the following information:

- The adopted budget for FY 2022 is \$104.0M representing an increase of \$18.1M from last fiscal year's budgets, which totaled \$85.8M.
- The City relies on a variety of sources to fund its operations. These sources of funds are broken down into four categories: Revenues, bonds, fund balance and transfers.
 - Revenues before transfers and bond proceeds are projected to increase by \$9.7M to \$68.6M. See chart below.
 - Bond proceeds provide a one-time source of funds that must be paid back.
 - The City has budgeted \$20.6M of fund balance, the excess of prior year's revenue over prior year's expense, to be used.
 - Transfers in from other funds are offset by transfers out to other funds transfers totaling \$14.7M.

Citywide Sources of Funds FY22



Citywide Revenues by Category FY22



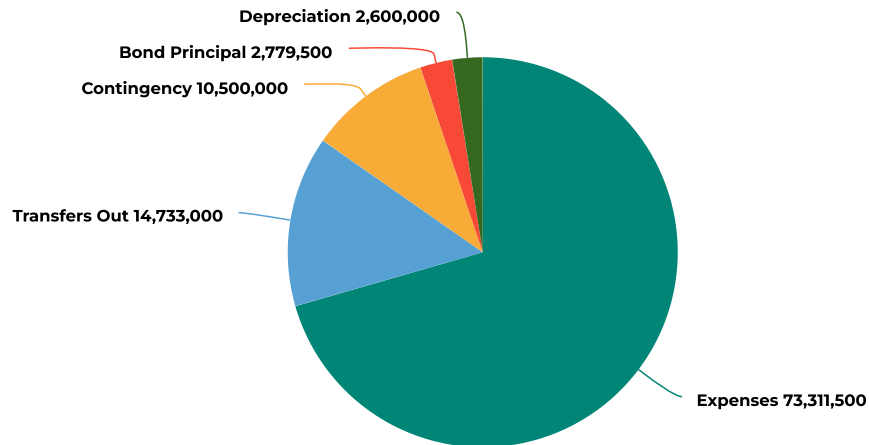
- Expenses of \$73.3M (excluding contingencies) have been identified in FY22 throughout 14 different funds and can be broken down by type of expense as follows:
 - Capital –\$29.2M of capital expenditures across all funds are presented as part of this budget, which is \$1.9M higher than last year. This includes any current year capital projects that need to be carried forward into the Fiscal Year 2022 budget.
 - Personnel – the total projected cost of personnel increased by \$2.2M to \$23.1M. The significant changes are a result of staffing increases related to new positions and wage increases.
 - Supplies and services — the total projected cost of supplies and services increased by \$2.7M to \$13.4M.
 - Other costs — (e.g. special projects, interest, and fees) increased by \$2.1M to \$7.7M.
 - Contingency of \$0.5M (+ \$10M million unknown) is only used for unplanned expenditures.
- Transfers out of \$14.7M provide an offset for transfers in of the same amount 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. See "Transfer Matrix" below.
- Bond principal payments of \$2.8M are programmed to pay utility and general obligation bond principal.
- Depreciation of \$2.6M is a non-cash expenditure which reduces fund balance but does not reduce cash. Depreciation is recorded in the Water and Sewer Funds.

Transfer Matrix

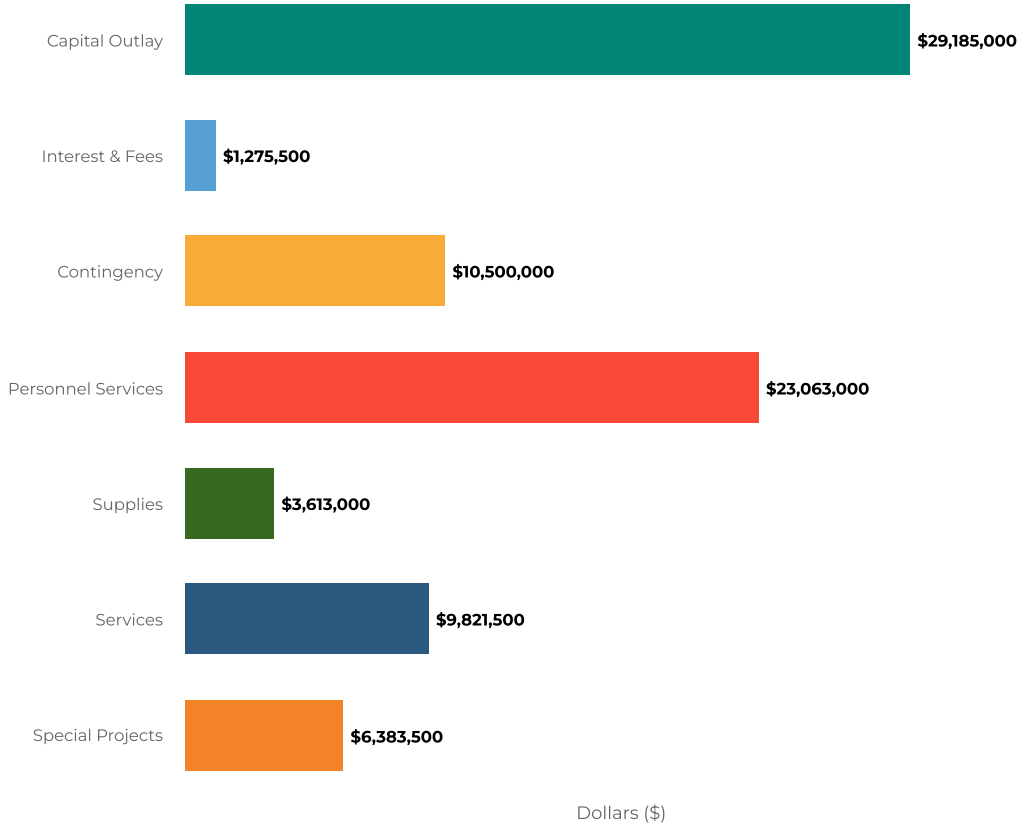
Transfer	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	Special Projects	TOTAL FROM
FROM	TO								
Gen. Fund		502,000					100,000	100,000	\$ 702,000
Sewer Fund	1,824,000			207,000					2,031,000
Water Fund	1,718,000				1,394,000				3,112,000
Sanitation	357,000								357,000
Special Projects	8,531,000								8,531,000
TOTAL TO	\$ 12,430,000	502,000	-	207,000	1,394,000	-	100,000	100,000	\$ 14,733,000

Budget Transfer Methodology			
Description:	From	To	Allocation %
Grant Match Funding	General Fund	Spec. Projects	Greater of \$100,000 or grant match
Customer Service	Sewer	Water	Per Rate Model
Overhead Allocation	Water/Sewer/Sanitation	GF	Per Rate Model

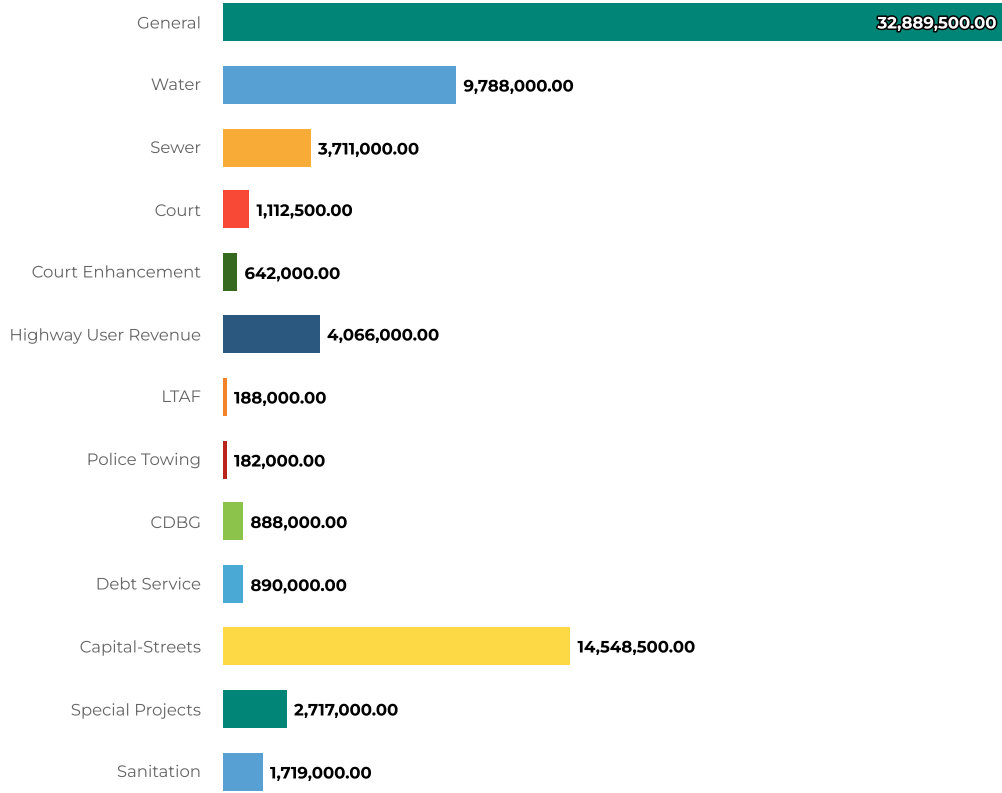
Citywide Uses of Funds FY22



Citywide Expenditures by Category FY22



Percent of Citywide Expenditures by Fund FY22



Values

Mayor Alexis Hermosillo



Alexis Hermosillo is the Mayor of the City of El Mirage. As a proud fifth-generation El Mirage resident, Alexis is passionate about her community. Through her commitment to serve the public, she has worked for the largest public transportation company in Maricopa County, was the manager of a radio network under the Cesar Chavez Foundation, and worked for the U.S. House of Representatives as a District Representative for Arizona Congressional District 3.

Alexis holds a Master's degree in Journalism and a Bachelor's degree in Interdisciplinary Arts and Performance, both from Arizona State University. Alexis is currently pursuing her Doctoral degree in Organizational Leadership from Grand Canyon University.

Alexis is committed to the empowerment of women. She has served on the Board of the YWCA of Metropolitan Phoenix, and has worked with the Hispanic Women's Corporation, supporting their national youth initiatives. Alexis also believes that investing in today's youth is an investment in our future. She has dedicated herself to engaging and motivating Latino youth through leadership development programs with various organizations, such as UnidosUS (National Council of La Raza).

Vice Mayor Monica Dorcey



Monica Dorcey was born and raised in rural Wayne, Neb., one of nine siblings. After graduating from Briar Cliff University in Sioux City, Iowa, she worked in the independent adjusting business for 27 years. In 2003 she went to work as a senior claim representative for Farmers Insurance Group, moving to El Mirage with her daughter, Ashley. Monica is a member of Santa Teresita parish and has served in several ministries over the years.

Monica is now retired but continues to be involved in a number of non-profit organizations with a primary emphasis on children and their education, but also fostering the growth and development of El Mirage. She has served in a number of roles as a volunteer for the City of El Mirage. This work includes:

- Served on the Planning and Zoning Commission from 2013 - 2018.
- Served on the Judicial Review Committee from 2012—2017.
- Named El Mirage Citizen of the Year in 2012.
- Served on the planning committee for the El Mirage homeowners association (HOA) training presented in 2016-2017.
- President of the Northwest Valley YMCA Advisory Board, serving on the board since 2014.
- Treasurer of the Dysart Education Foundation Board and Scholarship Committee, active
- Treasurer of Arizona Career Pathways, 2011—present.
- President of the West Valley Neighborhoods Coalition.

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 six children. Roy joined the military (U.S. Army) and served his country for 21 years. He is the proud father of two sons, four grandchildren and four 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 1970's when he became involved with Labor Leader and Farm Worker Advocate Cesar Chavez's fight to improve the treatment of farm workers.

The Delgado's 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 also 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 20 years. Roy currently serves as the City's representative for the Community Development Advisory Committee (CDAC) of Maricopa County Human Services Division. The Community Development Advisory Committee has brought in millions of federal dollars for City improvements.

Councilmember Michael Hutchinson



Councilmember Michael D. Hutchinson was recently elected to his first term on the El Mirage City Council. Michael has lived in El Mirage for more than six years and has been very active in the community.

Michael has earned an Administration of Justice Associate's Degree. He has worked as a theft and fraud investigator, as well as, an armed responder at Palo Verde Nuclear Generating Station. He started his own security firm in 2012, providing security, compliance, loss and liability protection to commercial entities.

As a businessman, Michael wants to help keep El Mirage safe, prosperous and business-friendly so that all of our families can continue to grow and thrive. His goal is to attract commercial business as well as good paying manufacturing jobs. Michael will work to keep taxes reasonable while continuing to be a full-service community.

Michael is also a very strong supporter of public safety and education.

Councilmember Anita Norton



Councilmember Anita Norton has resided in Arizona most of her life and has a background in sales management and law enforcement. She moved from Peoria to El Mirage in 2004.

Councilmember Norton has served on the City Council since being appointed to fill a vacancy in November 2017, and then was elected in August 2018. Anita has been a champion supporter of public safety, helping to bring about positive and progressive changes in our Police and Fire Departments. Councilmember Norton is a member of the MAG Regional Domestic Violence Council and an alternate to the Community Development Advisory Committee of Maricopa County Human Services Division (CDAC), which has brought in millions of federal dollars for City improvements.

While serving with the Phoenix Police Department, Anita received a commendation for her investigative ability and recognition for composure in particularly high stress situations. Her confidence, fearlessness and thoroughness resulted in a high number of solved cases.

A certified riding instructor for western and English horsemanship, as well as, an instructor for riders with disabilities for the last 19 years, Anita has had a positive impact on the lives of hundreds of students, helping them grow in confidence and overcome fears while learning to ride.

After concerns were raised regarding a major incident involving local teens, Anita established El Mirage Cares, a program the City provides to inform families and local residents about the many dangers and obstacles that challenge the health and welfare of our young children, teens and adults through free forums open to the public. With the involvement of members of the Maricopa County Attorney's Office and other professionals, as well as, the participation of the Dysart Unified School District, some of the topics covered thus far have included the dangers of drugs and vaping, teen dating and domestic violence, suicide prevention and awareness, sex trafficking, and bullying and depression. Our goal in this program is to save lives and promote healthy families.

Anita is thankful for the opportunity to serve the citizens of El Mirage and to be part of a growing City with the goal of enhancing the lives of all who live, work in, and visit our great community.

Councilmember David Shapera



Councilmember David M. Shapera was recently re-elected to a fourth four-year term on the El Mirage City Council. He was a past member and Chairperson of the El Mirage Planning and Zoning Commission. He has more than 47 years in elected and appointed positions in government.

He and his wife of 45 years, Linda, moved to El Mirage in 2002. They have four adult children, Dr. Daniel Shapera, Rikki Castro, Charles Shapera and Kristy Reid. They have nine grandchildren.

David is a retired Connecticut police officer and was a corporate security and safety executive. He was a Nevada police officer and a Clark County medical examiner investigator. He taught high school in Clark County. He also taught for the Dysart Unified School District and recently retired.

He is a 43-year member of the Benevolent and Protective Order of Elks (BPOE) and a lifetime member of the Italian Social Club in Connecticut. During his terms on the El Mirage City Council he initiated numerous items to make the city an enjoyable and affordable place to live.

Councilmember Donna Winston



Donna is a native Arizonan and grew up on the west side. She graduated from ASU, Magna Cum Laude and double majored in Criminal Psychology and Communication. She is married to Dr. Joshua Winston, DVM, has four children, two granddaughters and a grandson. She bought her first brand new home in Rancho El Mirage and has lived here for 21 years.

Donna has worked for Maricopa Community Colleges since 1996 and is currently a Senior Administrative Assistant at the District Office. Along with her duties there, she has been an employee advocate leader for the last 21 years which included writing employee policy along with helping Maricopa Community College employees.

Through this advocacy work for employees, Donna was asked to start the public employee sector of AZ Conference of Police and Sherriff (AZCOPS), called "Maricopa Employees". She is currently the President of this non-profit group and proudly leads her board by navigating public employees through processes and policies of their organization.

Donna and her husband Dr. Winston own an animal hospital in Sun City West. Their two eldest sons are veterans in the U.S. Military and are very dedicated to military personnel and their families. Because of this, they do not charge office visit fees at either of the animal hospitals. Donna is also a wedding planner and owns By Invitation Only.

Donna believes in giving back to her community and has been extremely involved in volunteerism since she was a very young girl. She was the Family Readiness Group Leader for almost five years for her youngest son's Army Battalion. She served on the Executive Board of the Single Mom Foundation and taught a ten week course called "The Road to Self Reliance." She currently sits on the Executive Board of Don't Leave Me, which started as a civic engagement project for college students and brings awareness to the dangers of leaving pets in hot cars.

One of Donna's goals for the City of El Mirage is to partner with not only our local businesses but with our sister cities around us to build a stronger economy throughout our community. She would like to utilize these connections to support education, police and fire awareness in our own neighborhoods to secure a safer, better future for El Mirage citizens.

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.

Since its incorporation, the City has transcended its agricultural beginnings to become a vibrant, diverse community with a current population of 35,753 according to the 2019 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 protect and enhance the quality of life through leadership, partnerships, and the efficient delivery of outstanding service to our diverse community. 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.

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 revenues, creating jobs, and drawing new visitors and residents. El Mirage actively pursues development in its Opportunity Zone and Thunderbird Overlay District. In recent years, several companies have expanded or located in El Mirage including, Microsoft, EPCOR, Interstate Steel, Phoenix Door, Cives Steel, and Sunbelt Equipment Rentals. In Addition, two new Multi-Family Units are in the development cycle.

Public safety and recreation have been the focus of voter-approved bonds in recent years. As a result, a fire station, police station, Northwest Valley Family YMCA facility, and a City Hall, are among the City's most ambitious projects recently constructed to address the significant community needs to be spurred by the influx of new residents and businesses. In fact, the City's population grew from 5,001 residents in 1990 to 35,753 residents in 2019 according to the U.S. Census Bureau. It is anticipated the City will continue to experience non-retail growth at its 1200 acre Copperwing Logistics Center making it an important employment center for the northwest valley.

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, Contech Engineered Solutions, Southwest Steel, Riley Industrial, and Southwest Concrete provide the City with a sound industrial base. Cives Steel opened Phase one of a 50,000 sf steel fabrication company with three phases planned for 150,000 sf. Consolidates Resources Inc. is building a 50,000 sf steel recycling operation. Other future employers include Tippmann Innovation, and CAVCO homes. Luke Air Force Base, located less than a mile from 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 employers:

Employer Name	Number of Employees
Dysart Unified School District	530
Walmart	240
City of El Mirage	177
DVC Construction	160
Parks & Sons	130
BNSF Railway	120
Summerset Landscaping	110
Sutter Masonry	97
Southwest Steel	97
Look Trailers	96

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 and 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.



Governing Structure

Like most Arizona cities and towns, El Mirage operates under a council-manager form of government. Under this system, the City Council hires a City Manager to implement policy, as well as oversee the daily administration and management of all city departments. The City Manager is responsible for developing a balanced budget and a capital improvement plan for Council review and approval each year. The City Manager also keeps the Council advised of the City's financial condition and future needs. As City Manager, Crystal Dyches is responsible for the activities of 14 funds, 11 departments, and approximately 200 employees. She also oversees a budget that provides a full range of services for the City's residents. Policymaking and legislative authority are vested in a governing council consisting of the Mayor and six councilors (one is selected as Vice Mayor.) All seven members of the Council are elected at large and on a nonpartisan basis to serve a four-year term. Elections are staggered so three councilors are elected every two years and the Mayor is elected every four years. The Council is responsible for passing ordinances, adopting the budget, appointing committees, and selecting the City Clerk, City Attorney, and Judge in addition to the City Manager.

Amenities

The City of El Mirage offers a range of community facilities including a senior center, library, and YMCA. Thirteen-acre Gateway Park is the center for sports and family gatherings in El Mirage, with an amphitheater, splash pad, picnic ramadas, shaded playgrounds, lighted sports fields, and a skate plaza that was the first of its kind in Arizona. El Mirage is also home to Bill Gentry Park, including a renovated little league field that draws teams from throughout the Valley for regular play, as well as, regional tournaments. Basin Park is a 24-acre park and retention basin that boasts grassy areas, trees, and a paved walking path for passive recreational activities. The nationally renowned Pueblo El Mirage Golf Resort, situated on 310 acres, boasts an 18-hole professional golf course and a variety of housing choices, as well as, a host of indoor and outdoor activities for active seniors.

Types and Levels of Services

The City of El Mirage provides a full range of services including police and fire protection, roadway maintenance and construction, recreational and cultural activities, health and social services, as well as, general administrative services. The City provides sewer and water services to its residents, along with water services to residents in a portion of the City of Surprise. El Mirage contracts with a local sanitation company for sanitary services. Enterprise funds were established for the accounting and financial reporting of water, sewer, and sanitation services.

Population Overview



TOTAL POPULATION

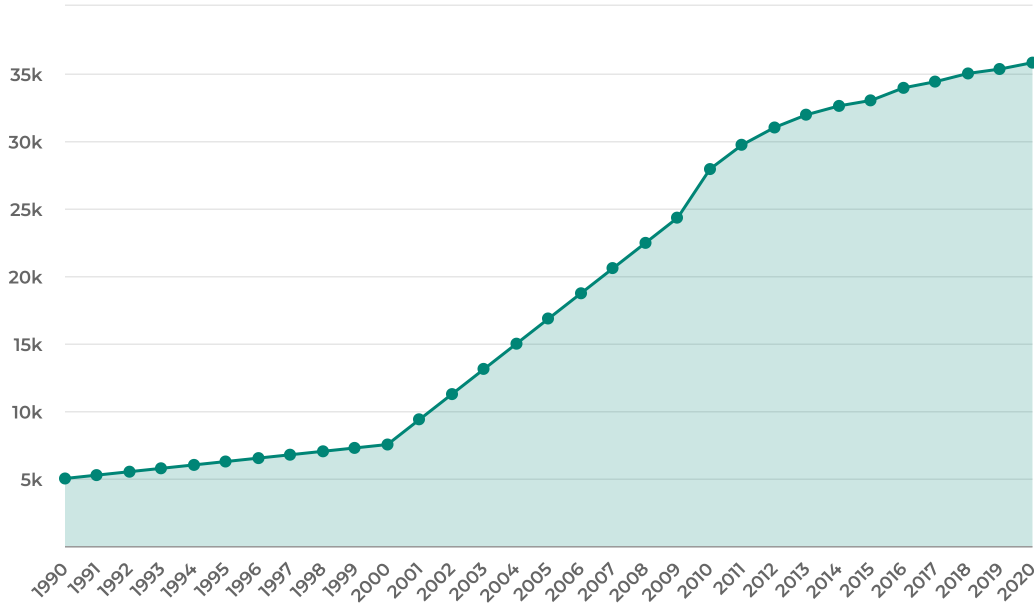
35,805

▲ **1.3%**
vs. 2019

GROWTH RANK

46 out of **91**

Municipalities in Arizona



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



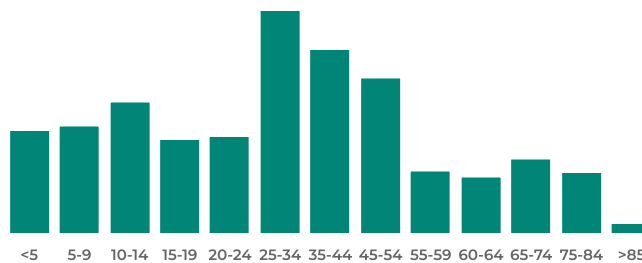
DAYTIME POPULATION

24,135

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

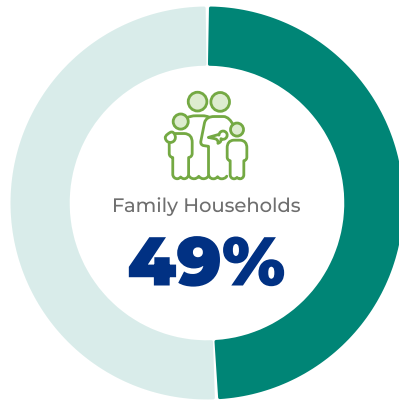
* Data Source: American Community Survey 5-year estimates

Household Analysis

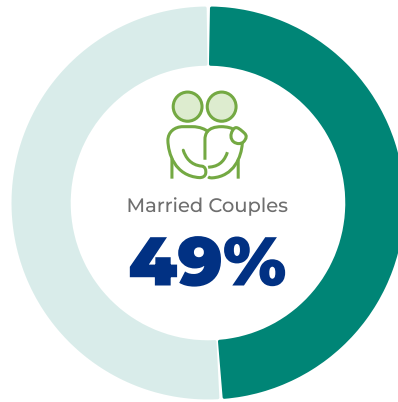
TOTAL HOUSEHOLDS

10,873

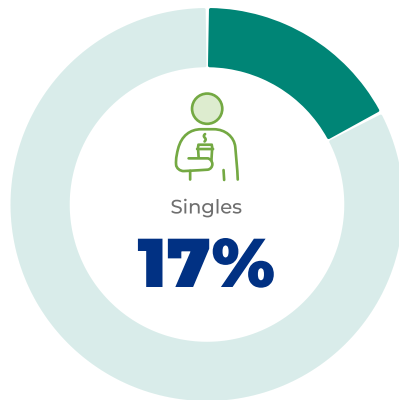
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 4%
higher than state average



▲ 3%
higher than state average



▼ 38%
lower than state average

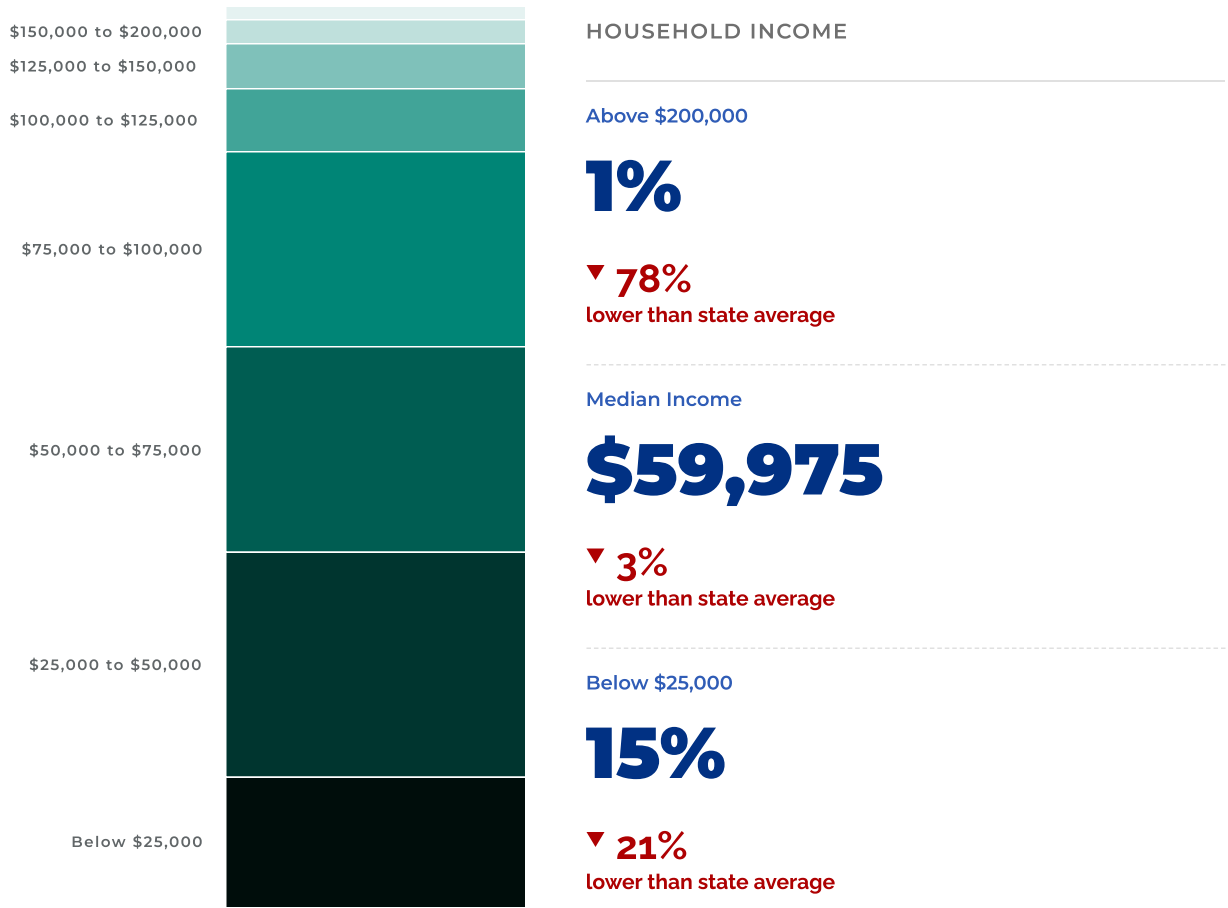


▼ 43%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



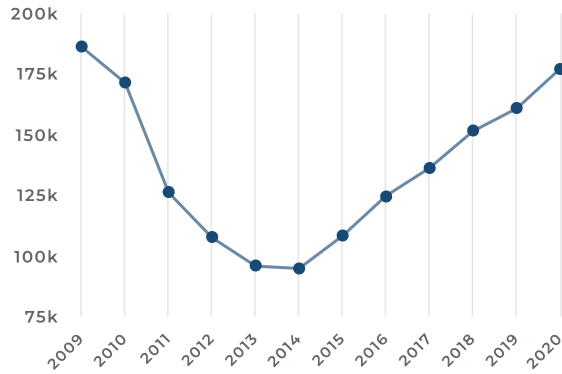
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

\$177,200



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing.

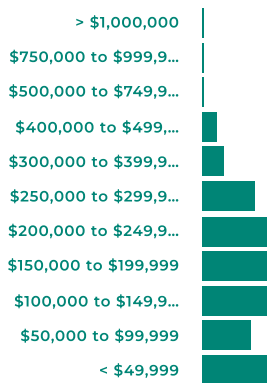
HOME OWNERS VS RENTERS

El Mirage State Avg.



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing.

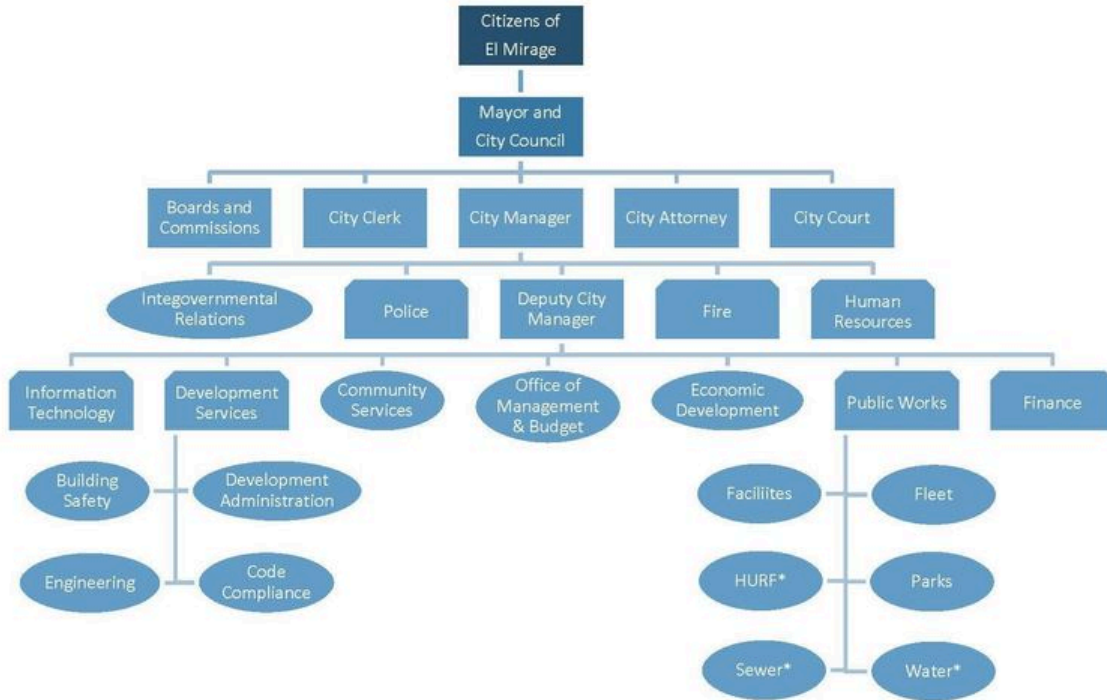
HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart

*Organizational Chart
Effective July 1, 2021*



Fund Structure

The financial accounts for the City are organized on the basis of funds. In governmental accounting, a fund is a self-balancing set of accounts that are segregated to show operating results for a particular activity or set of activities. Funds have three categories: governmental, proprietary and fiduciary. Under governmental, the categories of funds are: General, Special Revenue, Debt Service and Capital. Under proprietary is an Enterprise Fund. The City of El Mirage does not have a fiduciary fund. The information below explains the categories in more detail.

Governmental funds — Governmental funds show whether there are more or fewer financial resources that can be spent in the near future to finance the City's general government operations and the basic services it provides. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash.

Proprietary funds — When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported on the accrual basis of accounting in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

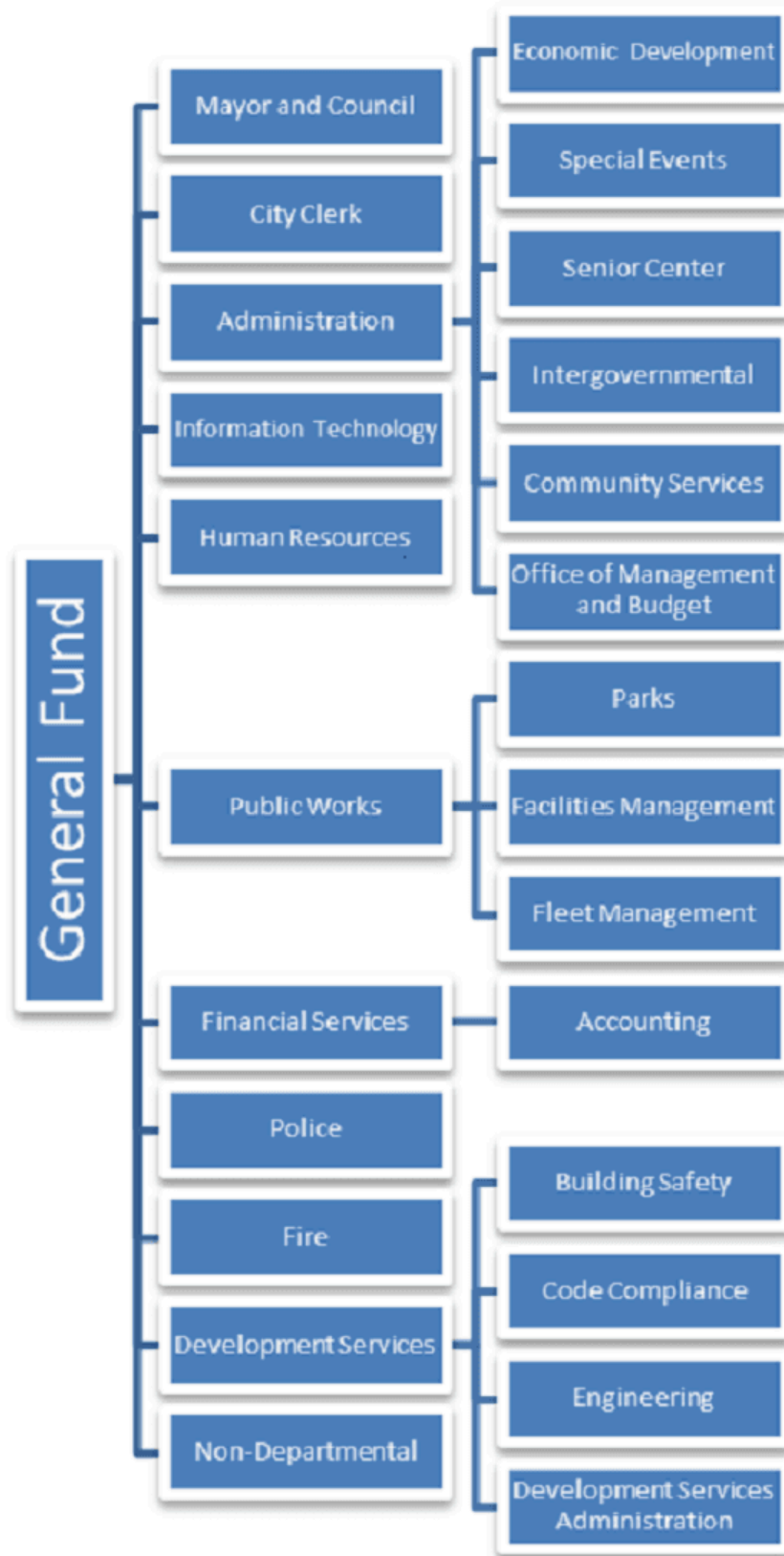
The fund structure can be seen in the diagram below in addition to the major funds. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The General Fund, the chief operating fund of the City, is used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. All funds are appropriated except for the Irrigation Fund, which is included in the Water Fund for legal level of budgeting. There are fewer funds included in the audited financial statement because the Court Fund is consolidated into the General Fund and the Irrigation Fund is consolidated into the Water Fund.

	Operating	Capital	Other	Total	Major Revenues	Major Expenses
Total of Funds	\$42.9M	\$29.2M	\$31.9M	\$104.0M		
<i>Governmental</i>	\$34.2M	\$23.1M	\$21.9M	\$79.2M		
<u>General</u>	\$29.7M	\$4.3M	\$1.2M	\$35.2M		
General*	\$ 28.6M	\$4.3M	\$1.2M	\$34.1M	Sales Tax, Franchise Fees, State Shared Revenues, Transfers	Police, Fire, Public Works, Administration
Court	\$1.1M			\$1.1M	Fines	Daily Operations
<u>Special Revenue</u>	\$ 3.9M	\$4.8M	\$18.5M	\$27.2M		
Court Enhancement	<\$0.1M	\$0.6M		\$0.7M	Fines	Activities
Highway User Revenue Fund (HURF)	\$1.4M	\$2.6M		\$4.0M	Fines	Costs related to tow activity ARS 28-3511
Dial-A-Ride	\$0.2M			\$0.2M	State Shared Highway User Tax Revenues	Street Improvements, Maintenance, Capital Additions
Police Towing	\$0.2M			\$0.2M	Arizona State Lottery Funds	Taxi voucher Service
Block Grant		\$0.9M		\$0.9M	Grants	CDBG Activity
Special Projects*	\$2.0M	\$0.7M	\$18.5M	\$21.2M	Grants/Donations	Grant/Donation Activity
<u>Capital (Streets) Projects*</u>	\$0.5M	\$14.0M		\$14.5M	Bonds	Construction and Acquisition of Streets, Facilities, Infrastructure and Equipment
<u>Debt Service</u>			\$2.2M	\$2.2M	Property Taxes	Property Tax backed Debt Payments
<i>Proprietary</i>	\$ 8.7M	\$6.1M	\$10.0M	\$24.8M		
<u>Enterprise</u>	\$ 8.7M	\$6.1M	\$10.0M	\$24.8M		
Water*	\$ 5.2M	\$4.0M	\$6.5M	\$15.7M	User Charges/ Bonds	Costs providing water
Irrigation	\$0.2M			\$0.2M	User Charges	Costs providing irrigation
Sewer*	\$ 1.6M	\$2.1M	\$3.1M	\$6.8M	User Charges/Bonds	Costs providing sewer
Sanitation	\$1.7M		\$0.4M	\$2.1M	User Charges	Costs providing sanitation

* denotes a Major Fund

Department/Fund Relationship

The General Fund is the only fund budgeted at a department level. All other funds are budgeted at the fund level. The chart below illustrates the relationship between the fund, department, and division levels.



Basis of Budgeting

The City prepares budgets primarily on a cash basis. This is different from 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.

Independent auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with state law.

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.

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.



Financial Policies

Each year since June 2012 as part of the annual budget process, the City Council has adopted or reviewed a series of comprehensive financial management policies with the underlying financial goals to maintain a financially viable city government that provides an adequate level of services, programs, and activities that add value and contribute to the City's mission, while providing financial flexibility to adapt to local, regional, and national economic changes. The City of El Mirage requires that each fund have a balanced budget. A balanced budget is defined as fund balance plus revenues plus other financing sources equaling or exceeding expenditures plus other financing uses. More detail can be found in the Council Adopted Financial Policies. These policies are intended to ensure the long-term desires of the Council will be met within the financial constraints of the City. The City is in compliance with the Financial Policies adopted by the City Council.

Some adopted financial policies that achieve these fiscal goals and may help users to better understand the financial data included in this report are shown below:

- 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 rely on ongoing revenues to fund ongoing expenditures and avoid one- time sources of revenues to fund ongoing activities.
- The City shall annually prepare five-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.
- The City shall fund current year capital projects with bonds, grants, or funds accumulated (fund balances) prior to budgeting for capital expenditures.
- 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.
- The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.
- 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.
- 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.

The full Financial Management Policies [↗](#) can be seen by clicking the hyperlink.

Capital Improvement Plan Policies

Policies directly related to the construction of the annual Capital Improvements Plan are provided below.

- The Capital Improvements Plan shall include the following:
 - An estimate of each project's/acquisition's useful life
 - An estimate of each project's/acquisition's capital costs
 - An evaluation of potential funding sources for each project/acquisition
 - A schedule for each project/acquisition.
- The current year of the Capital Improvements Plan will provide the basis for the capital budget.
- 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.
- The City may not proceed with construction or acquisition until funding sources have been identified to finance a project.
- At the end of the fiscal year in which a project is completed or acquired, any remaining funds will revert to the fund balance of the funding source.
- 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.
- 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.

Budget Process

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. 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.

State law prohibits cities and towns from increasing the adopted budget. Cities and towns can move budget between fund, departments, and line items. El Mirage's adopted policy is that 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.

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 and/or division. 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.

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 the overall City goals. 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. It is the budget that connects long-term strategic planning with the services the City provides on a daily basis.

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 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.
- 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
Debt Service	Secondary Property Tax - same levy as last year
General	Primary Property Tax - max allowed
General	Transfer to Debt Service \$100,000
General	Transfer to Special Projects \$100,000
Water/Sewer/Sanitation	Transfers per most recent rate study

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 (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17103.htm) requires a city or town to publish its estimate of expenses (the contents of which are described in A.R.S. §42-17102 (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17102.htm)), 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. (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17103.htm) 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, (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17105.htm) 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 (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17106.htm) 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 (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_AZConstg-19.htm) and 20, (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_AZConstg-20.htm) 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 (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17106.htm) 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 178-132 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) (http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17106.htm) 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

Budget Timeline







Aug 16, 2021

County Board of Supervisors adopts levy on or before the third Monday in August.

State and Federal Fiscal Influences

Census Estimate Figures Used For Shared Revenue Distribution

Cities and towns use annual census estimates for the distribution of shared revenue per state statute. The decennial census figure will come into play for the year in which the decennial count is completed and each subsequent year the census estimate will be used. This provides a way for growing cities to capture revenue related to their growth and for cities not growing, it eliminates the 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 2020, 78 cities and towns have adopted alternative expenditure limitations or modified their expenditure limits in some way.

Social Security Rates

Contributions to Social Security are divided into two segments: old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2 percent for employees and 6.2 percent for employers on the first \$137,700 of salary. The contribution rate for the second segment is 1.45 percent and there is no maximum salary threshold.

Arizona State Retirement System (ASRS) Contribution Rate

Contributions to ASRS are a 50/50 split: employers and employees must each contribute 12.22 percent for retirement and 0.19 percent for long-term disability. State law requires ASRS to administer an Alternate Contribution Rate (ACR) of 10.22 percent to participating employers that employ ASRS retirees who return to work. The law requires 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.



Public Safety Personnel Retirement System (PSPRS) Contribution Rate

Current employer contribution rates can be found on page A-2 of each individual valuation available on the PSPRS website (<https://members2.psprs.com/Estimators/actuarials.aspx>). Following the court's decision in Hall v. EORP in June 2017 and the PSPRS Boards decision not to further pursue litigation and give the Parker v. PSPRS the same treatment from the courts, the employee contribution rate will remain at 11.65% for Tiers 1 and 2. Employee and employer contribution rates for Tier 3 employees, who began employment after July 1, 2017, are updated on an annual basis and can be found on page A-3 of your individual actuarial valuation. If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR) based on the individual rates found on page A-2 of the valuation. 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% minimum contribution.

Secondary Property Tax Levy

Legislation 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. It also 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.

Budget Forms

State law requires adopted tentative and adopted final budget forms from the Auditor General's Office as well as audited financial statements to be prominently posted on a municipality's website within seven days of adoption or filing and remain on the website for five years. The Auditor General has included state law requirements to report employee compensation and benefits on their budget schedules. The Arizona League of Municipalities and Towns 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.



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

Law 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. The law requires a written report when increasing water or wastewater fees including cash flow projections of anticipated revenues from residential and nonresidential customers and the overall expenses for providing the services to 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.

Government Property Lease Excise Tax

The Government Property Lease Excise Tax (GPLET) applies to buildings owned by a city, town or county, but leased by a private party and occupied and used for commercial or industrial purposes. 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.

Any current GPLET leases, or leases entered into within ten years pursuant to a development agreement, ordinance or resolution approved by the governing body prior to June 1, 2010, are grandfathered in and not affected by the changes. All other leases must establish a lease term limit of 25 years while preserving the government lessors ability to abate the GPLET tax for up to eight 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) as well as transfer the responsibility for the collection and distribution of GPLET taxes from the government lessors to the county treasurers. An in-depth explanation of the GPLET tax is in the Municipal Budget and Finance Manual.

Property Tax Levy Report

Cities and towns preparing to have a public hearing on a property tax levy must publish a report including estimates of both expenditures and revenues related to the levy 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 a 60-day 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.

New or Increased Tax or Fee Posting Requirement

A municipality that chooses to levy or assess 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 an increase in the property tax rate, does not apply to development impact fees, water and wastewater rates or components as well as other specific exclusions listed in A.R.S. §9-499.15 (F).

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. The municipality must 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.)

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.



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 – Notice 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.

BUDGET OVERVIEW

Consolidated Summary of Sources and Uses for All Funds

	<u>Sources/Revenues</u>	<u>Uses/Expenditures/ Expenses</u>	<u>Difference</u>
General Fund	27,720,000	32,889,500	(5,169,500)
Water Fund	9,340,000	9,637,000	(297,000)
Ranchettes Irrigation Fund	25,000	151,000	(126,000)
Sewer Fund	3,370,000	3,711,000	(341,000)
Sanitation Fund	2,270,000	1,719,000	551,000
Court Fund	415,000	1,112,500	(697,500)
Court Enhancement Fund	70,000	642,000	(572,000)
Highway User Revenue Fund	2,380,000	4,066,000	(1,686,000)
LTA Fund	95,000	188,000	(93,000)
Police Towing Fund	40,000	182,000	(142,000)
CDBG Fund	0	888,000	(888,000)
Debt Service Fund	2,030,000	890,000	1,140,000
Capital -Streets Fund	317,000	14,548,500	(14,231,500)
*Special Projects Fund	20,547,000	2,717,000	17,830,000
Total before Contingency, Transfers, Depreciation & Bonds	68,619,000	73,341,500	(4,722,500)
		*Contingency	10,500,000
Total before Transfers, Depreciation & Bonds	68,619,000	83,841,500	(15,222,500)
Transfers	14,733,000	14,733,000	0
Bond Proceeds/Principal	0	2,779,500	(2,779,500)
Depreciation	0	2,600,000	(2,600,000)
Total Sources/Uses	83,352,000	103,954,000	(20,602,000)
Fund Balance Beginning			82,054,500
Fund Balance Ending			61,452,500

* \$10 million of Sources and Uses moved from Special Projects Fund to Contingency.

Significant Fund Balance Changes

A significant change in fund balance is when the fund balance is expected to change by more than ten percent. There are three primary reasons for the significant change: capital outlay, carry forward projects, and increase cost in service.

Capital Outlay — The General, Water, Sewer and HURF Funds all have large capital projects budgeted for this fiscal year. The Ranchettes Irrigation Fund closes to the Water Fund resulting in any balance to be transferred to the Water Fund.

Carry Forward — The CDBG — Block Grants, Capital — Streets, Court Enhancement and Special Projects all have significant capital projects carried forward. It should be noted that the CDBG Fund is intended to be a zero balance fund. Capital — Streets Fund has the largest budgeted project (the construction of Dysart Road).

Cost Increase — LTAF — Dial-a-Ride Fund had significant cost increases to continue the operation of paratransit. The City will continue to use fund balance until it is no longer practical to do so. The Sanitation Fund also had an increase in costs for the contract to provide sanitation services, which increases the charges for services for the fund.

Other — The Court moved lines from the Court Enhancement fund to the Court Fund to better align with the purpose of the Court Enhancement Fund. The Court also added and restructured staff to enhance customer service and meet operational needs. The Police Towing Fund balance is purposefully being spent down through the purchase of special projects for the Police Department. The American Rescue Plan Act of about \$8.5M money is recorded as a revenue in Special Projects, transferred to General Fund, and recorded as an expenditure in General fund. Due to Covid-19, the revenue in the Water Fund saw a decline in charges for services based on new restrictions.

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

	General	Water	Ranchettes			Court	Court Enhance
			Irrigation	Sewer	Sanitation		
Beginning Fund Balance	35,629,500	16,320,500	0	9,500,000	943,500	195,500	1,083,500
Revenues							
Taxes	15,300,000						
Licenses and Permits	535,000						
Intergovernmental	10,525,000						
Grants	45,000	150,000					
Charges for Services	235,000	8,400,000	25,000	3,290,000	2,250,000		
Fines and Forfeitures	15,000					415,000	70,000
Miscellaneous	1,065,000	790,000		80,000	20,000		
Total Revenues	27,720,000	9,340,000	25,000	3,370,000	2,270,000	415,000	70,000
Expenditures/Expenses							
Personnel Services	18,784,000	1,811,000	12,000	645,000	30,000	1,051,000	
Supplies	1,580,000	499,500		393,500	88,000	15,000	
Services	4,427,500	1,230,500	28,000	589,000	1,601,000	46,500	92,000
Special Projects	3,840,500	1,687,000	111,000				
Capital Outlay/Projects	4,257,500	4,033,000		2,074,000			550,000
Debt Service/Fees		376,000		9,500			
Contingency	500,000						
Total Expenditures/Expenses	33,389,500	9,637,000	151,000	3,711,000	1,719,000	1,112,500	642,000
Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation & Bonds							
Bonds	(5,669,500)	(297,000)	(126,000)	(341,000)	551,000	(697,500)	(572,000)
Bond Proceeds							
Transfers In	12,430,000	207,000		1,394,000		502,000	
Transfers (Out)	(702,000)	(3,112,000)		(2,031,000)	(357,000)		
Depreciation		(1,500,000)		(1,100,000)			
Bond Principal		(1,469,000)		(25,500)			
Total Transfers In (Out)/ Depreciation & Bonds	11,728,000	(5,874,000)	0	(1,762,500)	(357,000)	502,000	0
Net Change in Fund Balance	6,058,500	(6,171,000)	(126,000)	(2,103,500)	194,000	(195,500)	(572,000)
Ending Fund Balance	41,688,000	10,149,500	(126,000)	7,396,500	1,137,500	0	511,500

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

	Highway User Revenue	LTAf	Police Towing	CDBG	Debt Service	Capital Streets	Special Projects	Total
Beginning Fund Balance	1,763,500	208,000	226,000	888,000	464,000	14,231,500	601,000	82,054,500
Revenues								
Taxes					2,030,000			17,330,000
Licenses and Permits								535,000
Intergovernmental								10,525,000
Grants	2,380,000	95,000					10,547,000	13,217,000
Charges for Services								14,200,000
Fines and Forfeitures			40,000					540,000
Miscellaneous						317,000	10,000,000	12,272,000
Total Revenues	2,380,000	95,000	40,000	0	2,030,000	317,000	20,547,000	68,619,000
Expenditures/Expenses								
Personnel Services	323,000		32,000				375,000	23,063,000
Supplies	215,500		35,000				786,500	3,613,000
Services	907,500	188,000	8,000				703,500	9,821,500
Special Projects			107,000			500,000	138,000	6,383,500
Capital Outlay/Projects	2,620,000			888,000		14,048,500	714,000	29,185,000
Debt Service/Fees					890,000			1,275,500
Contingency							10,000,000	10,500,000
Total Expenditures/Expenses	4,066,000	188,000	182,000	888,000	890,000	14,548,500	12,717,000	83,841,500
Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation & Bonds								
	(1,686,000)	(93,000)	(142,000)	(888,000)	1,140,000	(14,231,500)	7,830,000	(15,222,500)
Bond Proceeds								
Transfers In					100,000		100,000	14,733,000
Transfers (Out)							(8,531,000)	(14,733,000)
Depreciation								(2,600,000)
Bond Principal					(1,285,000)			(2,779,500)
Total Transfers In (Out)/ Depreciation & Bonds	0	0	0	0	(1,185,000)	0	(8,431,000)	(5,379,500)
Net Change in Fund Balance	(1,686,000)	(93,000)	(142,000)	(888,000)	(45,000)	(14,231,500)	(601,000)	(20,602,000)
Ending Fund Balance	77,500	115,000	84,000	0	419,000	0	0	61,452,500

Three Year Consolidated Summary

	General			Water with Irrigation			Sewer		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Taxes	11,180,000	11,750,000	15,300,000						
Licenses and Permits	300,000	270,000	535,000						
Intergovernmental	9,850,000	11,570,000	10,525,000						
Grants			45,000			150,000			
Charges for Services	635,000	540,000	235,000	8,980,500	9,245,000	8,425,000	3,331,000	3,360,000	3,290,000
Fines and Forfeitures	15,000		15,000	160,000	150,000				
Miscellaneous	795,000	805,000	1,065,000	2,046,000	2,305,000	790,000			80,000
Transfers in	3,280,000	3,205,000	12,430,000	160,000	160,000	207,000	1,394,000	1,394,000	1,394,000
Total Sources	26,055,000	28,140,000	40,150,000	11,346,500	11,860,000	9,572,000	4,725,000	4,754,000	4,764,000
Personnel Services	15,979,000	16,696,500	18,784,000	1,832,000	1,951,000	1,823,000	582,000	612,000	645,000
Supplies	1,329,500	1,452,000	1,580,000	419,500	486,500	499,500	365,000	367,500	393,500
Services	3,803,000	4,088,500	4,427,500	1,140,500	1,205,500	1,258,500	561,500	531,000	589,000
Special Projects	774,000	836,000	3,840,500	1,489,500	1,792,000	1,798,000	86,000	72,000	
Capital Outlay/Projects	1,787,000	167,000	4,257,500	5,188,000	4,152,000	4,033,000	910,000	1,870,000	2,074,000
Interest/Fees	285,000	281,500		253,000	240,000	376,000	10,500	10,000	9,500
Contingency	100,000	500,000	500,000						
Transfers Out	11,428,000	1,076,000	702,000	2,850,000	2,820,000	3,112,000	1,582,000	1,582,000	2,031,000
Depreciation				1,550,000	1,400,000	1,500,000	1,100,000	1,100,000	1,100,000
Bond Principal				1,131,000	1,131,500	1,469,000	24,000	23,500	25,500
Total Uses	35,485,500	25,097,500	34,091,500	15,853,500	15,178,500	15,869,000	5,221,000	6,168,000	6,867,500

	Sanitation			Court			Court Enhancement		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Charges for Services	1,600,000	1,600,000	2,250,000						
Fines and Forfeitures				260,000	270,000	415,000	60,000	75,000	70,000
Miscellaneous	20,000	20,000	20,000	75,000	65,000		15,000	15,000	
Transfers in				332,500	249,500	502,000			
Total Sources	1,620,000	1,620,000	2,270,000	667,500	584,500	917,000	75,000	90,000	70,000
Personnel Services	30,000	30,000	30,000	757,000	794,000	1,051,000	20,500	20,500	
Supplies	100,500	88,000	88,000	13,000	11,000	15,000			
Services	1,100,000	1,120,000	1,601,000	21,500	26,500	46,500	80,000	89,000	92,000
Capital Outlay/Projects							550,000	550,000	550,000
Transfers Out	357,000	357,000	357,000						
Total Uses	1,587,500	1,595,000	2,076,000	791,500	831,500	1,112,500	650,500	659,500	642,000

	Highway User Revenue Fund			LTAF			Police Towing		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Grants	2,350,000	2,510,000	2,380,000	95,000	95,000	95,000			
Fines and Forfeitures							25,000	40,000	40,000
Transfers in	856,500	626,500							
Total Sources	3,206,500	3,136,500	2,380,000	95,000	95,000	95,000	25,000	40,000	40,000
Personnel Services	311,000	309,000	323,000				23,000	24,000	32,000
Supplies	21,550	215,500	215,500				22,000	7,000	35,000
Services	759,000	764,000	907,500	137,000	150,000	188,000	9,000	9,000	8,000
Special Projects	400,000								107,000
Capital Outlay/Projects	1,622,000	2,924,500	2,620,000						
Total Uses	3,113,550	4,213,000	4,066,000	137,000	150,000	188,000	54,000	40,000	182,000

Note: 2020 Actual Numbers, 2021 Budget Numbers, 2022 Budget Numbers

Three Year Consolidated Summary (Continued)

	CDBG			Debt Service			Capital Streets		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Taxes				2,030,000	2,030,000	2,030,000			
Grants	500,000	600,000					50,000	457,000	
Miscellaneous				10,000	5,000				317,000
Transfers in				100,000		100,000	10,114,000		
Total Sources	500,000	600,000	-	2,140,000	2,035,000	2,130,000	10,164,000	457,000	317,000
Special Projects							500,000	500,000	500,000
Capital Outlay/Projects	847,000	1,100,000	888,000				14,507,500	13,979,500	14,048,500
Interest/Fees				976,500		890,000	852,000	843,000	
Bond Principal				1,190,000		1,285,000			
Total Uses	847,000	1,100,000	888,000	2,166,500	-	2,175,000	15,859,500	15,322,500	14,548,500

	Special Projects		
	2020	2021	2022
Taxes			
Grants	11,511,000	11,075,000	10,547,000
Miscellaneous			10,000,000
Transfers in	100,000	100,000	100,000
Total Sources	11,611,000	11,175,000	20,647,000
Personnel Services	409,500	462,000	375,000
Supplies	315,000	5,500	786,500
Services	112,500	100,000	703,500
Special Projects	39,000	102,000	138,000
Capital Outlay/Projects	735,000	928,500	714,000
Contingency	10,000,000	10,100,000	10,000,000
Transfers Out			8,531,000
Total Uses	11,611,000	11,698,000	21,248,000

Note: 2020 Actual Numbers, 2021 Budget Numbers, 2022 Budget Numbers



Strategic Plan



The Strategic Plan is actively used to drive policy implementation and program direction, including the development of the City's annual budget and capital improvement plan. Any requests for new funding are evaluated in the context of their relationship to the strategic focus areas. The plan is also discussed biennially with City Council to review progress and determine priorities for the annual plan update. As the plan is adopted, City departments use the document to update their own department operations plans.

The Strategic Plan [can be seen by clicking the hyperlinks.](#)

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:

1. The City shall maintain fiscal stabilization reserves equal to twenty-five percent (25%) of the highest annual General Fund plus Special Revenue Funds operating expenditures identified in the Capital Improvements Plan (CIP) for any year, rounded up to the nearest \$1,000,000. For example, if the General Fund plus Special Revenue Funds operating expense in year five of the CIP is \$31 million the reserve would be \$8.0 million ($\$31,000,000 \times 25\% = \$7,750,000$ rounded to \$8,000,000).
 - 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.

Long-Range Financial Plan

In 2011, the Council adopted the City's first-ever, five-year Capital Improvements Plan (CIP). The CIP was based in part on a series of goals adopted by the Council. Today, Council's goals are incorporated into strategic priorities. The Council strategic priorities and the CIP are intended to make the City more attractive to commercial development. As part of the CIP, the City developed a five-year financial projection. The CIP is revised each year, based on Council strategic priorities and expansion or reduction of the City's commercial base.

The presence of Luke Air Force Base provides a significant employment and economic engine for the community. However, Luke's presence has placed significant land use restrictions on large tracks of City property. Although such property is primarily zoned 'agricultural' at present, the City and the primary property owner are converting this property to commercial and industrial uses. Three recently completed projects include EPCOR Water, a 13,743 SF building, Cives Steel a 50,000 SF building (with planned expansion), and Microsoft a 254,000 SF data center (with planned expansion). Conceivably, the development of the approximately 1,400 acre rail served property known as Copperwing Logistics Center, formerly Center Point Logistics Park, may take years to complete because of the sheer size of the project. In addition to Copperwing Logistics Center, the City will concentrate on a number of infill properties ranging in size from a few acres to more than 80 acres for continued business growth. One such infill project is Garrett-Walker Homes ("GWH") who began building single family residential at the northeast corner of Grand Avenue and Thompson Ranch Road in El Mirage. The development consists of 156 single family residential lots on 39.71 acres, for a density of 3.92 du/ac, and approximately 5.81 acres for future retail uses.

Given economic fluctuations at the local, state, and national levels, the City Council and administration recognize the need to assure reserves are available for future revenue shortfalls. Therefore, the budget reflects a General Fund reserve of \$11 million. The Council approved a utility rate study in 2021 that recommended reserves for each of the three utilities ranging from one to three months. These reserves are not budgeted. The reserves are only intended to offset shortfalls in revenue collections, not as an opportunity to increase expenditures. By resolution, the Council also directed that all primary property taxes would be restricted to uses in support of police and fire operations.

Future Revenue & Expenditure Assumptions

The following assumptions have been made regarding the future inflow and outflow of financial resources:

1. Beginning balances are based on the most recent audit and preliminary budget and bond fund balances.
2. Most revenues are projected to increase two percent per year.
 - a. Exceptions exist in:
 - i. Water, Sewer, and Sanitation are based on the rate study.
 - ii. CDBG, LTAF, Police Towing, and Special Projects are set equal to projected capital and expenditures.
 - iii. Debt Service is based on actual expenditures less beginning balances and transfers.
 - iv. Capital Streets are based on MAG and MCDOT revenue assumptions.
 - b. Revenues not directly under City control are based on the budget.
3. Most expenditures are projected to increase three percent per year.
 - a. Exceptions exist in:
 - i. Personnel costs are projected to increase five percent per year.
 - ii. Two new positions per year have been added to the General Fund.
 - iii. Water, Sewer and Sanitation are based on the most recent rate study.
 - iv. CDBG and Dial-A-Ride expenses match revenue estimates.
 - v. Debt Service is based on actual schedules for expenditures.
 - vi. Capital Streets debt service is per bond schedules and will be paid off at the call date.
 - vii. Special Project expenditures are flat.
 - b. Current year expenditures are based on the budget, less capital.
4. Capital is from the summary sheets included in this document.
 - a. Current year capital does not reflect carryforward projects from the prior budget.
5. Transfers in/out are based on the following:
 - a. The rate study for utilities
 - b. Council adopted policies
 - c. A \$100,000 annual transfer from the General Fund to both the Debt Service Fund and the Special Projects Fund.
 - d. The assumption that the General Fund will cover negative balances in all funds except the utility funds.
6. Reserves are based on Council adopted policies and the rate study.



Five-Year Forecast by Fund

General Fund						
111	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	35,837,000	43,401,500	39,800,000	35,546,000	29,128,000	35,837,000
Revenues (1)	36,251,000	28,445,000	29,014,000	29,594,000	30,186,000	153,490,000
Expenditures (2)	30,795,000	33,187,000	36,213,000	39,242,000	42,224,000	181,661,000
Bond Proceeds	0	0	0	0	0	0
Capital	3,300,500	1,410,000	402,000	297,000	415,000	5,824,500
Transfers In/(Out)	5,409,000	2,550,500	3,347,000	3,527,000	3,514,000	18,347,500
Subtotal	43,401,500	39,800,000	35,546,000	29,128,000	20,189,000	20,189,000
Reserve	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
Ending Balance (EB)	32,401,500	28,800,000	24,546,000	18,128,000	9,189,000	9,189,000

HURF						
131	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	315,500	0	0	0	0	315,500
Revenues (1)	2,380,000	2,428,000	2,477,000	2,527,000	2,578,000	12,390,000
Expenditures (2)	1,330,000	1,380,000	1,430,000	1,490,000	1,540,000	7,170,000
Capital	1,222,000	1,783,500	1,043,000	900,000	940,000	5,888,500
Transfers In/(Out)	(143,500)	735,500	(4,000)	(137,000)	(98,000)	353,000
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Water						
511	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	13,049,500	11,686,500	10,553,000	8,069,500	7,391,000	13,049,500
Revenues (1)	10,091,500	10,127,000	10,162,500	10,198,000	10,233,500	50,812,500
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	5,935,000	5,890,000	6,079,000	5,650,000	5,832,000	29,386,000
Debt Service	1,806,000	1,806,000	1,806,000	1,693,000	973,000	8,084,000
Capital	762,000	608,500	1,800,000	567,500	588,000	4,326,000
Transfers In/(Out)	(2,951,500)	(2,956,000)	(2,961,000)	(2,966,000)	(2,971,000)	(14,805,500)
Subtotal	11,686,500	10,553,000	8,069,500	7,391,000	7,260,500	7,260,500
Reserve	3,058,000	3,112,000	3,168,000	3,226,000	3,287,000	3,287,000
Ending Balance	8,628,500	7,441,000	4,901,500	4,165,000	3,973,500	3,973,500

Sewer						
541	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	8,302,500	8,269,000	7,796,000	2,894,000	3,332,500	8,302,500
Revenues (1)	3,340,500	3,384,500	3,398,500	3,412,000	3,425,500	16,961,000
Bond Proceeds	0	0	0	17,000,000	0	17,000,000
Expenditures (2)	1,827,000	1,842,500	1,813,500	1,887,000	1,963,500	9,333,500
Debt Service	34,000	34,000	34,000	34,000	34,000	170,000
Capital	876,500	1,275,000	5,675,000	17,200,000	200,000	25,226,500
Transfers In/(Out)	(636,500)	(706,000)	(778,000)	(852,500)	(929,500)	(3,902,500)
Subtotal	8,269,000	7,796,000	2,894,000	3,332,500	3,631,000	3,631,000
Reserve	1,803,000	1,820,000	1,838,000	1,857,000	1,876,000	1,876,000
Ending Balance	6,466,000	5,976,000	1,056,000	1,475,500	1,755,000	1,755,000

Sanitation						
591	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	943,500	1,080,500	1,173,000	1,219,500	1,218,000	943,500
Revenues (1)	2,269,500	2,278,500	2,288,000	2,297,500	2,306,500	11,440,000
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	1,775,500	1,829,000	1,884,500	1,942,000	2,001,000	9,432,000
Debt Service	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Transfers In/(Out)	(357,000)	(357,000)	(357,000)	(357,000)	(357,000)	(1,785,000)
Subtotal	1,080,500	1,173,000	1,219,500	1,218,000	1,166,500	1,166,500
Reserve	274,000	280,000	287,000	294,000	301,000	301,000
Ending Balance	806,500	893,000	932,500	924,000	865,500	865,500

Municipal Court						
114	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	195,500	0	0	0	0	195,500
Revenues (1)	425,000	434,000	443,000	452,000	461,000	2,215,000
Expenditures (2)	939,000	967,000	996,000	1,026,000	1,057,000	4,985,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	318,500	533,000	553,000	574,000	596,000	2,574,500
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Municipal Court Enhancement						
121	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	533,500	478,500	424,500	371,500	309,500	533,500
Revenues (1)	65,000	66,000	67,000	68,000	69,000	335,000
Expenditures (2)	120,000	120,000	120,000	130,000	130,000	620,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	478,500	424,500	371,500	309,500	248,500	248,500
Reserve	0	0	0	0	0	0
Ending Balance	478,500	424,500	371,500	309,500	248,500	248,500

CDBG						
148	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	0	0	0	0	0	0
Revenues (1)	0	700,000	350,000	350,000	350,000	1,750,000
Expenditures (2)	0	0	0	0	0	0
Capital	0	700,000	350,000	350,000	350,000	1,750,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Debt Service						
161	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	464,000	449,000	434,000	419,000	404,000	464,000
Revenues (1)	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	10,175,000
Expenditures (2)	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	10,750,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal	449,000	434,000	419,000	404,000	389,000	389,000
Reserve	203,500	203,500	203,500	203,500	203,500	203,500
Ending Balance	245,500	230,500	215,500	200,500	185,500	185,500

Capital Streets						
156	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	(586,500)	5,974,500	5,474,500	4,974,500	2,474,500	(586,500)
Revenues (1)	8,900,000	0	0	0	0	8,900,000
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital	500,000	500,000	500,000	2,500,000	2,474,500	6,474,500
Transfers In/(Out)	(1,839,000)	0	0	0	0	(1,839,000)
Subtotal	5,974,500	5,474,500	4,974,500	2,474,500	0	0
Ending Balance	5,974,500	5,474,500	4,974,500	2,474,500	0	0

Dial-A-Ride (LTAF)						
141	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	208,000	162,500	79,500	34,000	0	208,000
Revenues (1)	95,000	95,000	95,000	95,000	95,000	475,000
Expenditures (2)	140,500	140,500	140,500	140,500	140,500	702,500
Capital	0	37,500	0	0	0	37,500
Transfers In/(Out)	0	0	0	11,500	45,500	57,000
Subtotal	162,500	79,500	34,000	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	162,500	79,500	34,000	0	0	0

Police Towing						
128	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	226,000	217,000	209,000	202,000	196,000	226,000
Revenues (1)	41,000	42,000	43,000	44,000	45,000	215,000
Expenditures (2)	50,000	50,000	50,000	50,000	50,000	250,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	217,000	209,000	202,000	196,000	191,000	191,000
Reserve	0	0	0	0	0	0
Ending Balance	217,000	209,000	202,000	196,000	191,000	191,000

Special Projects						
149	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	174,000	0	0	0	0	174,000
Revenues (1)	10,013,000	9,937,500	9,900,000	10,150,000	9,900,000	49,900,500
Expenditures (2)	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
Capital	287,000	37,500	0	250,000	0	574,500
Transfers In/(Out)	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Citywide Total	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5 YR Summary
Beginning Balance	59,662,500	71,719,000	65,943,500	53,730,000	44,453,500	59,662,500
Revenues (1)	75,906,500	59,972,500	60,273,000	61,222,500	61,684,500	319,059,000
Expenditures (2)	55,062,000	57,556,000	60,876,500	63,707,500	67,088,000	304,290,000
Debt Service	1,840,000	1,840,000	1,840,000	1,727,000	1,007,000	8,254,000
Bond Proceeds	0	0	0	17,000,000	0	17,000,000
Capital	6,948,000	6,352,000	9,770,000	22,064,500	4,967,500	50,102,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	71,719,000	65,943,500	53,730,000	44,453,500	33,075,500	33,075,500
Reserve	16,338,500	16,415,500	16,496,500	16,580,500	16,667,500	16,667,500
Ending Balance	55,380,500	49,528,000	37,233,500	27,873,000	16,408,000	16,408,000

Short-term Factors

The budget process allows for multiple parties to discuss the needs of the City, issues and short-term factors that should be acknowledged when developing the budget. For FY 2022, four primary factors were identified in Court, Administration, Police and residential population and are listed below:

- The City desired to enhance and expand Court services leading to staffing increases and changes.
- A full-time Deputy City Manager position was created to address increased administrative responsibilities and organizational growth.
- The implementation of a new Memorandum of Understanding (MOU) with the Police Association addressed not only salaries and benefits, but training and operational costs.
- The impact of census data could negatively affect the City's allocation of State Shared Revenues used to support general operations.
- As a city approaching residential build out, the budget focuses on maintaining and incrementally improving service delivery while keeping taxes and fees low.

Factors Affecting Economic Conditions

The City's economic goal is to create a community that provides its residents the opportunity to purchase any good or service they desire without having to leave the City limits. El Mirage has turned its focus toward retail and industrial growth resulting in the opening and expansion of a number of businesses within the City in recent years. The number of companies operating in El Mirage currently stands at 1,671 according to the 2012 Survey of Business Owners. The COVID-19 pandemic has made significant retail growth challenging, resulting in an over reliance on state shared revenues. State shared revenues are distributions of sales, income, vehicle, and gasoline taxes based on a statewide formula that was implemented as a result of limitations placed on the ability of cities and towns to collect local revenues.

Regarding long-term water solution, City leaders' decisions made decades ago to forego applying for Central Arizona Project water allocations resulted in unavoidable water rate increases. Water rates have stabilized and have not been increased since. A series of historic steps are responsible for the City's resolution of water supply issues. The Arizona Department of Water Resources (ADWR) recommended El Mirage for a CAP allocation in January 2014, and in the fall of 2014, and again in 2019, the City was able to purchase groundwater rights given up or "extinguished" by previous owners, which offsets the City's groundwater use and assures its water supply for decades.



Priorities

In addition to the Strategic Initiatives and the biennial Strategic Priorities of Council, the City Manager with guidance from the City Council provided current year priorities when establishing the budget. These priorities include:

- Create a budget that meets the new GFOA Budget Award criteria.
- Complete fire and police operations reviews.
- Establish a policy and plan to address Public Safety Retirement Pension shortfalls.
- Complete a master facilities plan.
- Address turnover and transition by overlapping retirees with replacements.

This year's priorities are similar to last year in that the primary focus of the budget is to expand and refine internal processes and procedures while previous budgets focused on increasing external services and facilities.

Issues

Due to limited commercial and retail development, the cost to provide services and inflation continue to outpace growth. Legislative restrictions on growth and development within the City's boundaries unduly restrain the opportunities to maximize potential development of the southern portion of the City. Voter initiatives prohibiting cities and towns from imposing income taxes and other fees and charges minimize revenue generation opportunities. To address these issues, the City of El Mirage has partnered with property owners to ensure that property develops in compliance with state imposed regulations. Undeveloped property not under state imposed restrictions is prioritized for retail development.

To offset voter initiatives and restrictions, the state shares a portion of the taxes that it collects with cities, towns, and counties.

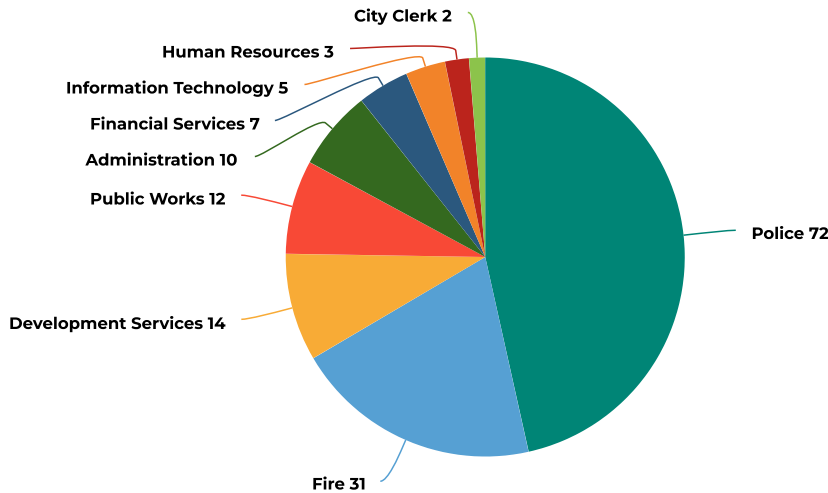
Personnel Changes

Through the budget process, Council authorized four new positions and changes in status for existing positions. The Police Department added Analytical Research Specialist, Civilian Investigator and Detective. The Finance Director and Deputy City Manager (DCM) will be split into separate positions creating and moving the DCM to the Administration Department. In the City Clerk's office, the Administrative Assistant was moved from part-time to full-time to assist with increasing activity. To enhance and expand services, court had staffing increases and changes.

General Fund

GENERAL FUND	Authorized Positions for Fiscal Year ending June 30				
	2019	2020	2021	2022	Change
City Clerk	1.6	1.6	1.6	2.0	0.4
Administration	7.0	8.0	8.0	10.0	2.0
Information Technology	4.0	4.0	5.0	5.0	0.0
Human Resources	3.0	3.0	3.0	3.0	0.0
Financial Services	3.5	7.5	7.5	6.5	-1.0
PW - Parks	7.8	7.8	7.8	7.8	0.0
PW - Facilities Management	3.0	3.0	3.0	3.0	0.0
PW - Fleet	1.0	1.0	1.0	1.0	0.0
DS - Administration	3.0	3.3	3.3	3.5	0.2
DS - Engineering	4.0	4.0	4.0	4.0	0.0
DS - Code Compliance	4.0	3.0	3.0	3.0	0.0
DS - Building Safety	3.0	3.0	3.0	3.0	0.0
Police	64.5	69.0	69.5	72.0	2.5
Fire	34.0	31.0	31.0	31.0	0.0
TOTAL GENERAL FUND	143.4	149.2	150.7	154.8	4.1

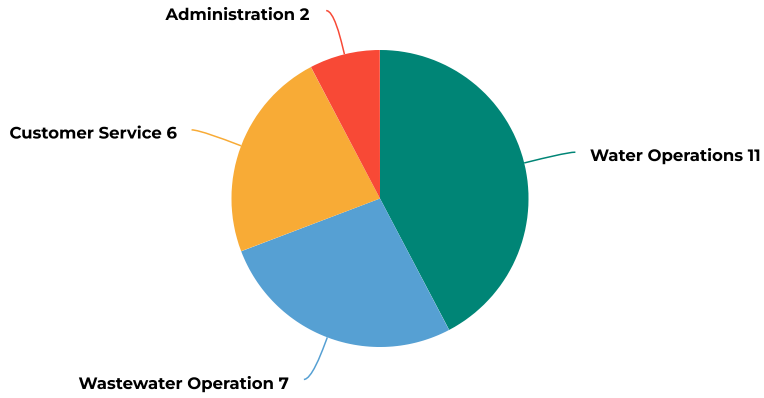
FY22 General Fund Positions by Department



Enterprise Funds

	2019	2020	2021	2022	Change
Wastewater Operations	8.0	7.0	7.0	7.0	0.0
Water Operations	10.0	11.0	11.0	11.0	0.0
Customer Service	6.0	6.0	6.0	6.0	0.0
Administration	4.0	2.0	2.0	2.0	0.0
TOTAL ENTERPRISE FUNDS	28.0	26.0	26.0	26.0	0.0

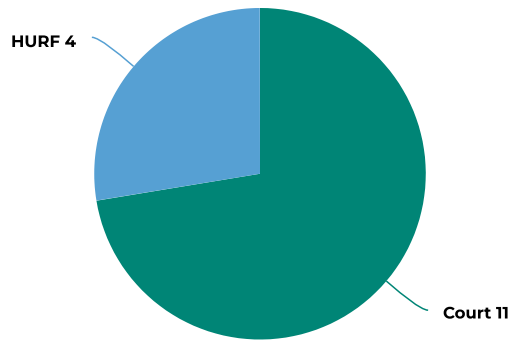
FY22 Enterprise Funds Positions by Department



Special Revenue Funds

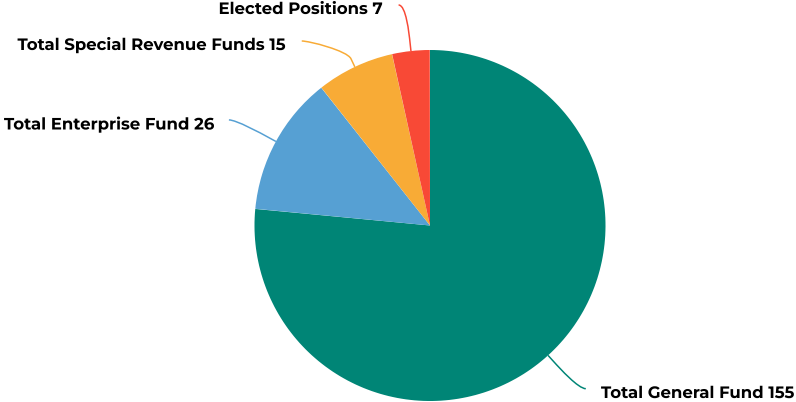
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>
Court	11.1	10.1	10.0	10.5	0.5
HURF	4.0	4.0	4.0	4.0	0.0
TOTAL SPECIAL REVENUE FUNDS	15.1	14.1	14.0	14.5	0.5

FY22 Special Revenue Funds Positions by Fund



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>
Total Non-Elected Positions	186.5	189.3	190.8	195.4	1.9
Elected Positions	7.0	7.0	7.0	7.0	0.0
TOTAL POSITIONS FOR CITY	193.5	196.3	197.8	202.4	1.9

Citywide Positions by Fund Type



FUND SUMMARIES

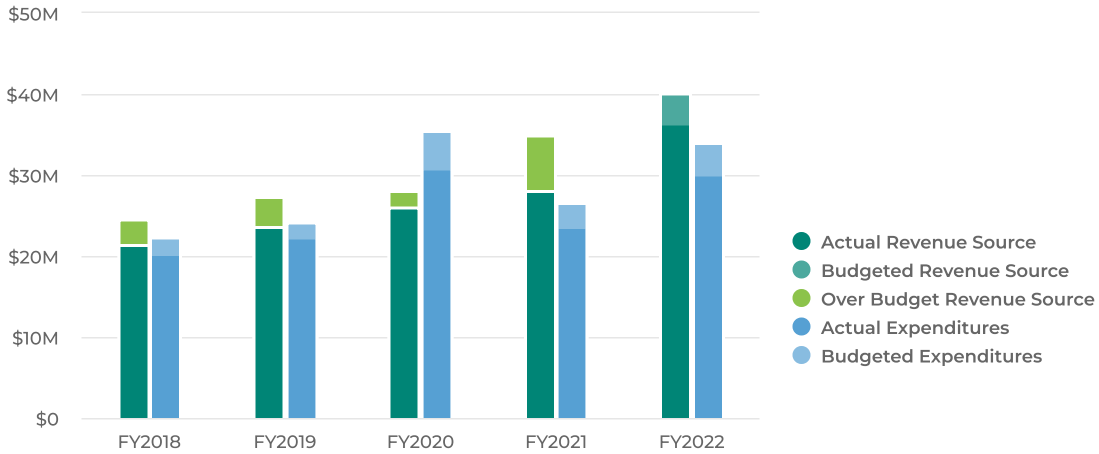


General

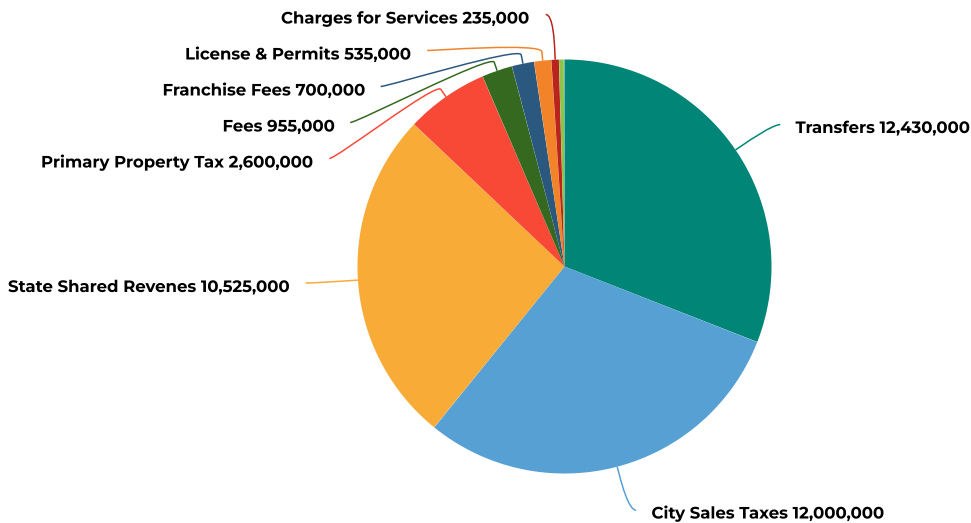
The General Fund is the primary fund for most City operations and a significant portion the expenditures are directed towards police and fire operations.

Summary

The City of El Mirage is projecting \$40.15M of revenue in FY2022, which represents a 42.7% increase over the prior year. Budgeted expenditures are projected to increase by 27.9% or \$7.44M to \$34.14M in FY2022. For more details, see "General Fund Departments" section.



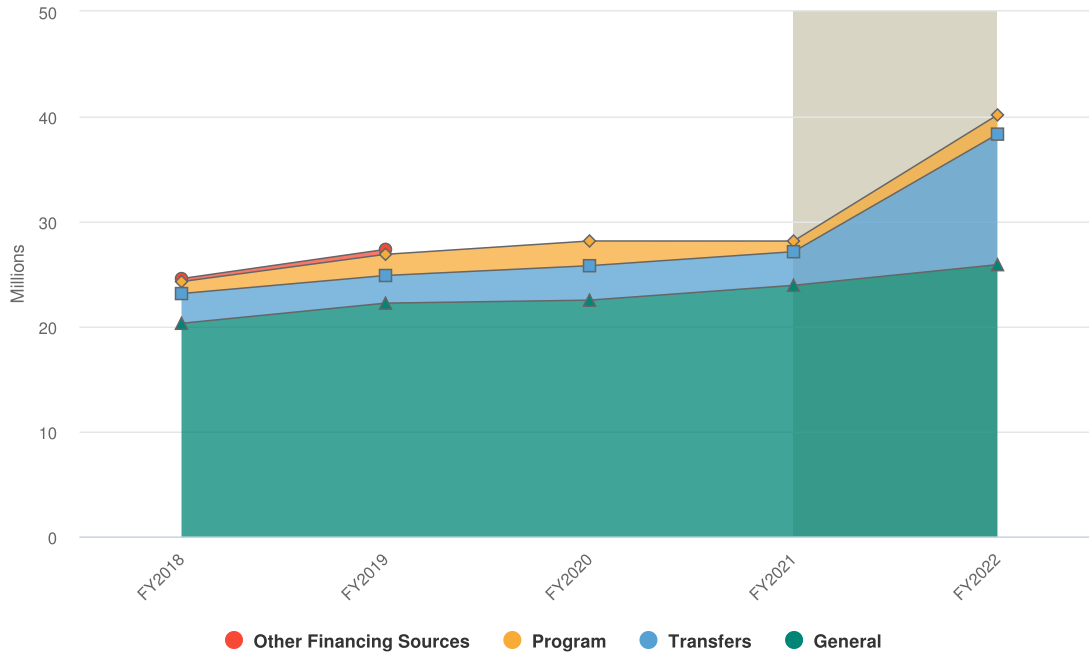
Where General Fund \$ Comes From FY22



Revenues

Transfers In increased significantly this year due to the American Rescue Plan Act of 2021, which is recognized as a revenue in the General Fund and as an expenditure, transfer out, in the Grant Fund. Overall, intergovernmental, property taxes, and city sales tax make up about 90 percent of the revenues in the General Fund. 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.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

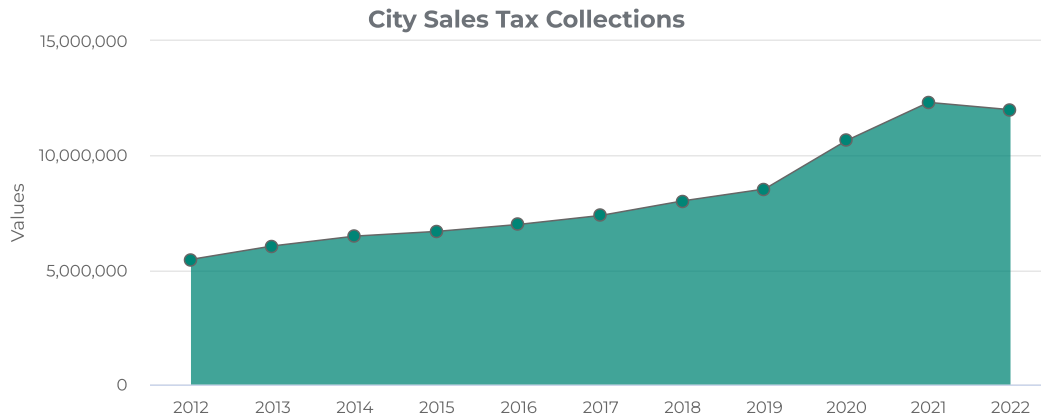
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY21 vs. FY22 % Change	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
Charges for Services					
License	\$92,717	\$30,000	\$35,000	16.7%	\$5,000
Total License:	\$92,717	\$30,000	\$35,000	16.7%	\$5,000
Permits	\$729,198	\$225,000	\$500,000	122.2%	\$275,000
Total Permits:	\$729,198	\$225,000	\$500,000	122.2%	\$275,000
Fees	\$958,571	\$440,000	\$955,000	117%	\$515,000
Total Fees:	\$958,571	\$440,000	\$955,000	117%	\$515,000
Charges for Service					
Charges for Service	\$115,985	\$100,000	\$85,000	-15%	-\$15,000
Rent	\$148,685	\$145,000	\$150,000	3.4%	\$5,000
Total Charges for Service:	\$264,670	\$245,000	\$235,000	-4.1%	-\$10,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY21 vs. FY22 % Change	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Fines and Forfeitures					
Other	\$21,321	\$10,000	\$15,000	50%	\$5,000
Total Fines and Forfeitures:	\$21,321	\$10,000	\$15,000	50%	\$5,000
Other					
Auction Proceeds	\$30,105	\$15,000	\$30,000	100%	\$15,000
Unclassified Revenue	\$169,317	\$0	\$0	0%	\$0
Reimbursements	\$39,737	\$10,000	\$15,000	50%	\$5,000
Recovery From Prior Year	\$2,653	\$0	\$0	0%	\$0
Total Other:	\$241,813	\$25,000	\$45,000	80%	\$20,000
Total Charges for Services:	\$2,308,290	\$975,000	\$1,785,000	83.1%	\$810,000
Operating Grants and Contributions					
Grants	\$42,589	\$40,000	\$45,000	12.5%	\$5,000
Contributions-Donations	\$3,389	\$0	\$0	0%	\$0
Total Operating Grants and Contributions:	\$45,978	\$40,000	\$45,000	12.5%	\$5,000
Total Program:	\$2,354,268	\$1,015,000	\$1,830,000	80.3%	\$815,000
General					
Taxes					
Property	\$2,019,133	\$2,325,000	\$2,600,000	11.8%	\$275,000
City Sales	\$10,656,968	\$8,675,000	\$12,000,000	38.3%	\$3,325,000
Franchise	\$534,801	\$750,000	\$700,000	-6.7%	-\$50,000
Total Taxes:	\$13,210,902	\$11,750,000	\$15,300,000	30.2%	\$3,550,000
Unrestricted State Revenue					
Intergovernmental					
Shared Income	\$4,228,260	\$4,725,000	\$4,665,000	-1.3%	-\$60,000
Shared Auto-Gas-Transport	\$1,321,019	\$1,665,000	\$1,660,000	-0.3%	-\$5,000
Shared Sales	\$3,265,304	\$5,180,000	\$4,200,000	-18.9%	-\$980,000
Total Intergovernmental:	\$8,814,583	\$11,570,000	\$10,525,000	-9%	-\$1,045,000
Total Unrestricted State Revenue:	\$8,814,583	\$11,570,000	\$10,525,000	-9%	-\$1,045,000
Unrestricted Investment Earnings					
Investment Earnings	\$485,000	\$600,000	\$65,000	-89.2%	-\$535,000
Total Unrestricted Investment Earnings:	\$485,000	\$600,000	\$65,000	-89.2%	-\$535,000
Total General:	\$22,510,485	\$23,920,000	\$25,890,000	8.2%	\$1,970,000
Transfers	\$3,280,000	\$3,205,000	\$12,430,000	287.8%	\$9,225,000
Total Transfers:	\$3,280,000	\$3,205,000	\$12,430,000	287.8%	\$9,225,000
Total Revenue Source:	\$28,144,753	\$28,140,000	\$40,150,000	42.7%	\$12,010,000

City Sales Tax

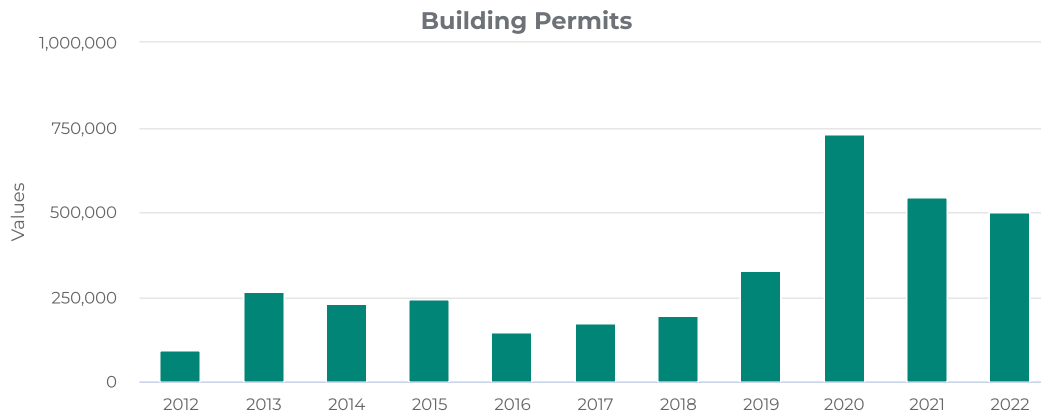
City sales tax revenues account for approximately 30% all budgeted General Fund Revenues and increased by \$3.3M due to the recent Wayfair Decision allowing taxation of internet sales and increased construction sales tax. The City of El Mirage imposes a 3% tax on all retail sales. An additional 1% is imposed on transient lodging (bed tax). The Arizona Department of Revenue administers the collection of all sales taxes for the City. City sales tax collections are received and accounted for by the Department of Revenue, and 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.

Sales tax collections have been increasing statewide as well as in the City of El Mirage. For the upcoming budget year, the City is projecting to collect \$12,000,000 in City sales tax. This amount is approximately 38% above the budgeted collections for the past year.



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. A decrease in budget of \$50,000 compared to the previous year has been budgeted for Fiscal Year 2022 based on budget to actuals for prior years.

All Other Fees

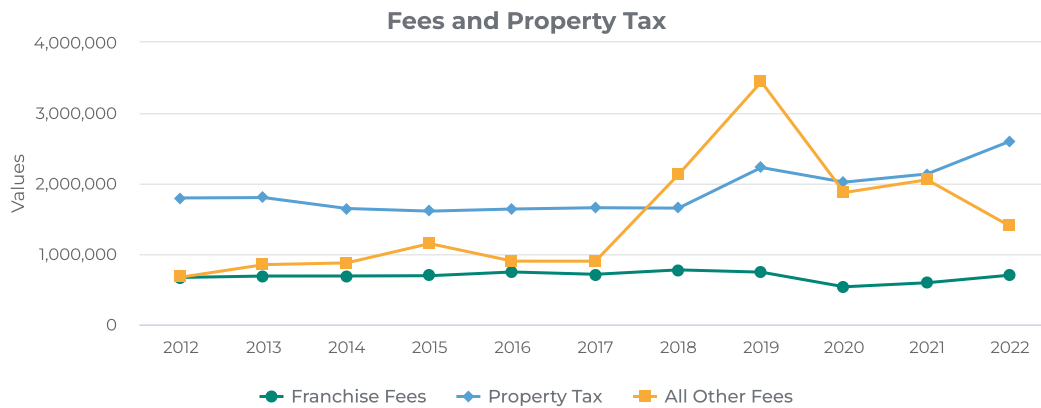
Grants, Charges for Services, Fines and Forfeitures, Fees and Miscellaneous revenue as well as Business Licenses of \$35,000 are the general revenues that constitute this category. While none of these revenues individually make up a significant portion of the General Fund budget, cumulatively they represent \$1,395,000 or approximately 3 percent of General Fund revenue for Fiscal Year 2022.

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.

The FY22 Fee Schedule [🔗](#) can be seen by clicking on the hyperlink.

Property Tax

A primary property tax of \$1 million was approved in Fiscal Year 2004. The City voted to increase the primary levy resulting in a decrease in the primary property tax. 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. Primary Property Tax is becoming a larger percentage primarily due to new industrial development in the City's southern section. The following chart provides actual information except for the current year budget and the past year estimate.

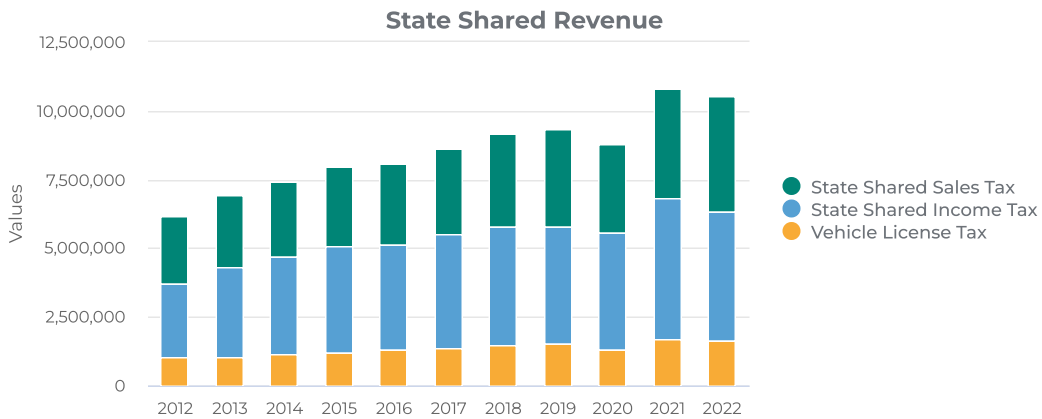


State Shared Revenue

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; 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 the budget process. The Voter Authorized Local Revenues are expected decrease due to the impact of COVID19.

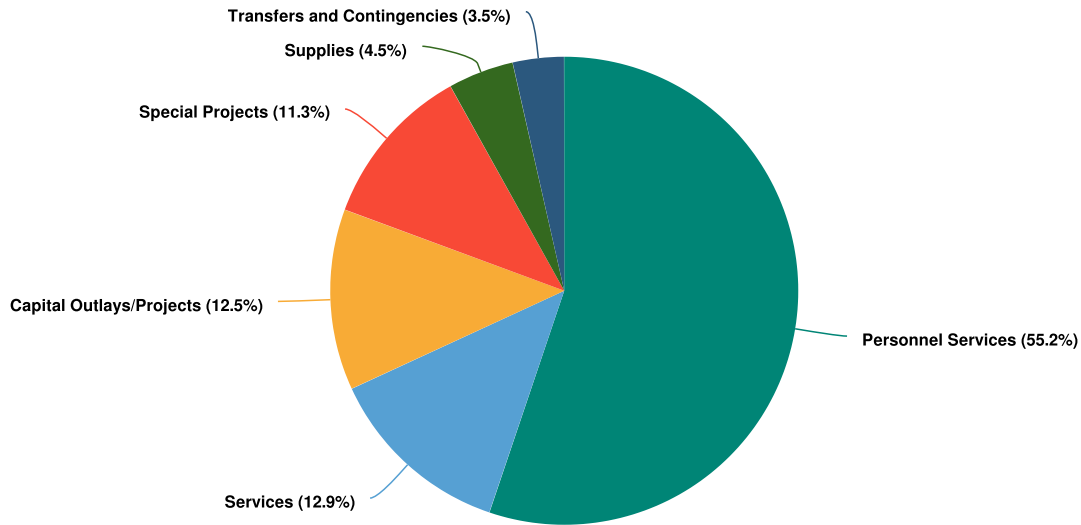
- State Sales Tax — The estimate is approximately 19 percent lower than the budgeted amount from last year. This amount may be subject to revision later in the year. The Department of Revenue will send final estimates in late June.
- State Income Tax — The estimate is 2 percent higher than last year's budget. This is the only shared revenue that can be accurately forecast since it is based on collections from two years prior.
- Vehicle License Tax (VLT) — Based on consensus estimates and signs of growth, VLT estimates appear to be higher than the budgeted amount for FY21, but are conservatively budgeted slightly lower for FY22 due to timing.

The following table shows previous years of collections, as well as the estimate for the past fiscal year and the budget for the 2022 fiscal year.

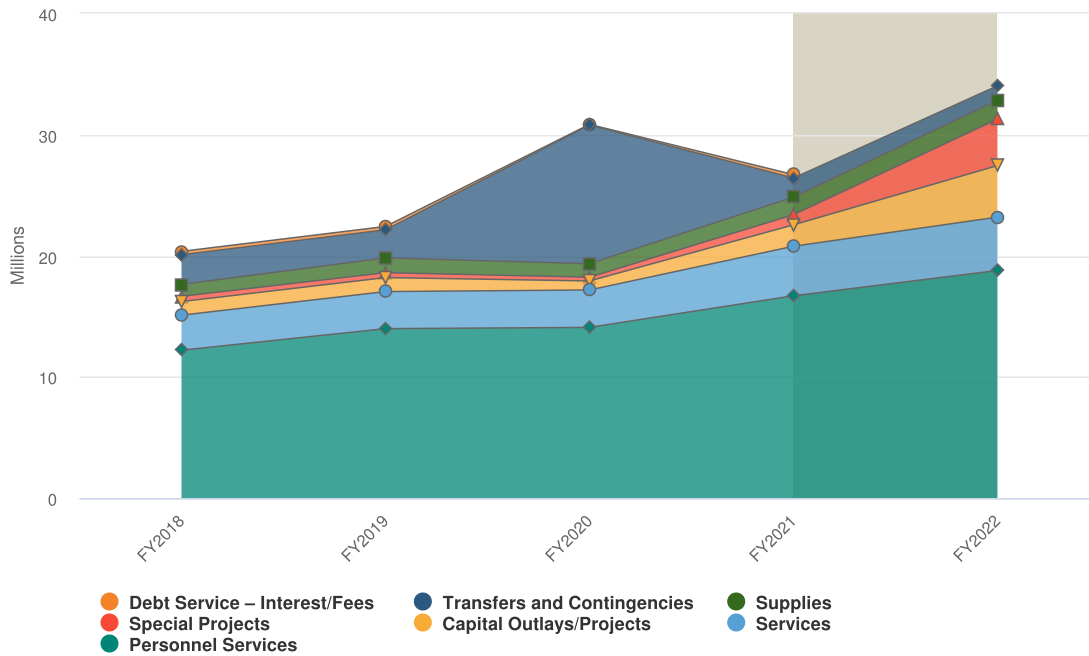


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



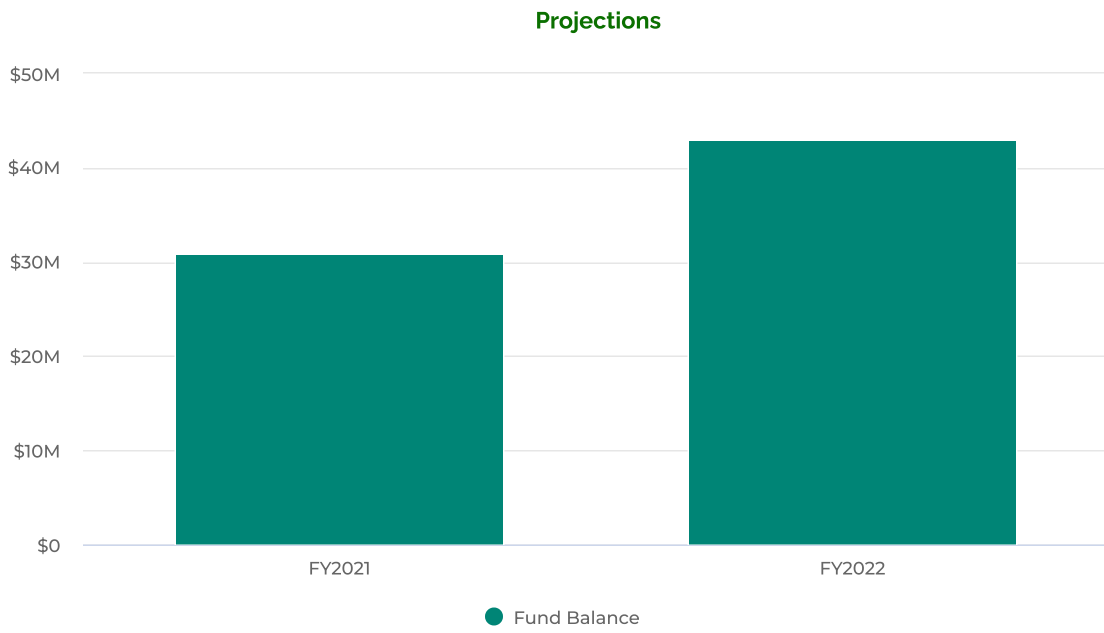
Grey background indicates budgeted figures.

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 housing 154.8 of the 195.4 non-elected positions budgeted this year. Accordingly, approximately 55% of the General Fund budget is established to pay for salaries and benefits (personnel services). It is common for anywhere from 50 to 75 percent of General Fund expenses to be for personnel costs.

To create stability, this budget focuses on maintaining and improving operations while adding value through the budget process. Departments were tasked with being efficient and effective with the budgets they have. As part of the budget process Council directed that increased revenues be directed to meet public safety and capital needs as well as addressing operating costs resulting from enhancements to service delivery. Contingency remains at \$500,000 and any use requires Council notification as they are available for emergency needs or for unplanned opportunities such as grant matches or newly identified City needs.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services	\$14,085,596	\$16,696,500	\$18,784,000	12.5%	\$2,087,500
Supplies	\$1,119,867	\$1,452,000	\$1,543,500	6.3%	\$91,500
Services	\$3,088,567	\$4,088,500	\$4,403,500	7.7%	\$315,000
Special Projects	\$308,593	\$836,000	\$3,840,500	359.4%	\$3,004,500
Capital Outlays/Projects	\$744,589	\$1,767,000	\$4,257,500	140.9%	\$2,490,500
Debt Service – Interest/Fees	\$57,200	\$281,500	\$0	-100%	-\$281,500
Transfers and Contingencies	\$11,441,703	\$1,576,000	\$1,202,000	-23.7%	-\$374,000
Total Expense Objects:	\$30,846,115	\$26,697,500	\$34,031,000	27.5%	\$7,333,500

Fund Balance

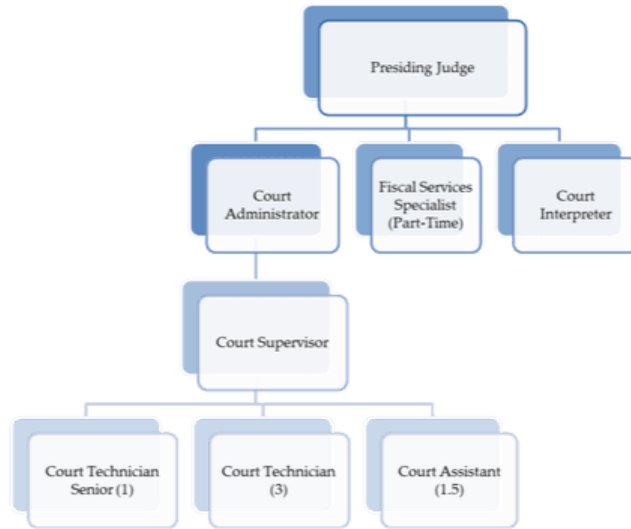




Court

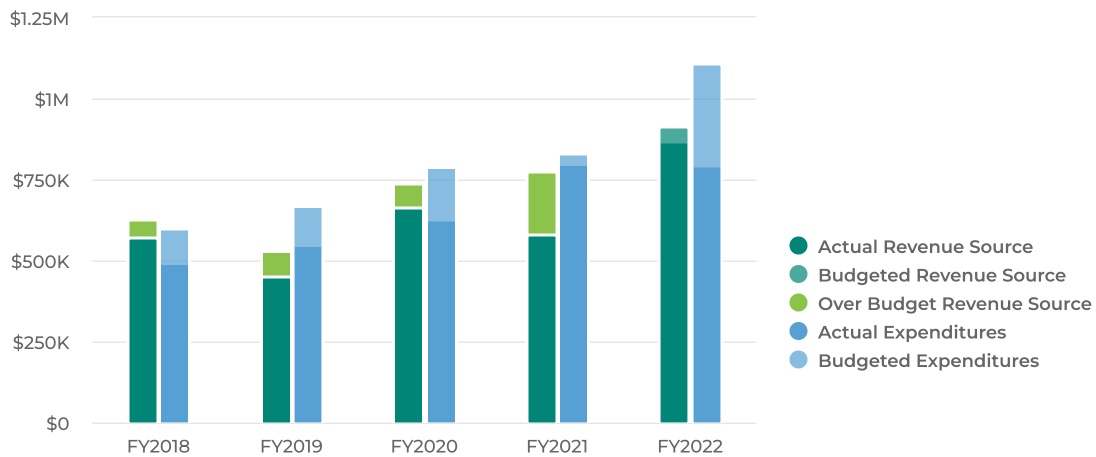
The El Mirage City Court is responsible for the expedient adjudication of Criminal Misdemeanors, Criminal and Civil Traffic violations, El Mirage City Code violations, Injunctions Prohibiting Harassment and Orders of Protection that occur within the City Limits. In addition, the El Mirage City Court is committed to excellence in public service by treating everyone with dignity, respect and professionalism through overseeing the effective, efficient and ethical administration of justice to ensure it is accessible and dispensed impartially to all.

Organizational Chart



Summary

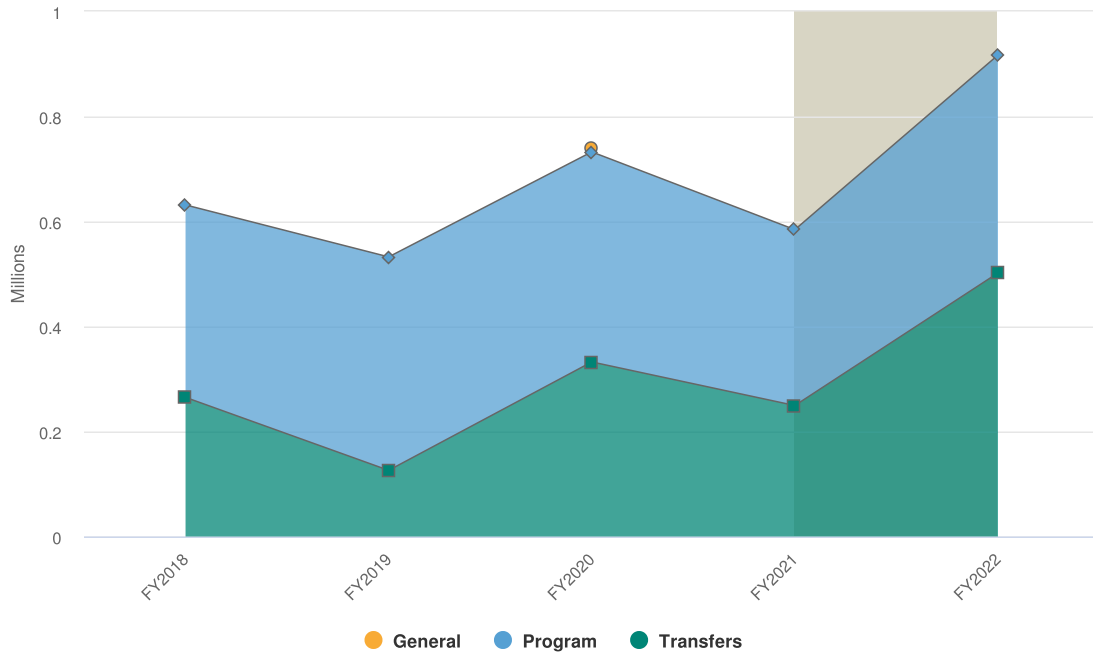
The City of El Mirage is projecting \$917K of revenue in FY2022, which represents a 56.9% increase over the prior year. Budgeted expenditures are projected to increase by 33.8% or \$281K to \$1.11M in FY2022.



Revenues

The general reduction in fine revenues are largely due to the elimination of photo enforcement a few years ago. This is countered with an increase in transfers from the General Fund, which accounts for over half of the court's revenue. Nearly a third of the court's revenues from fines the court collects along with local cost, local default fee, and defensive driving revenues make up the 45 percent of revenue classified as programs.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

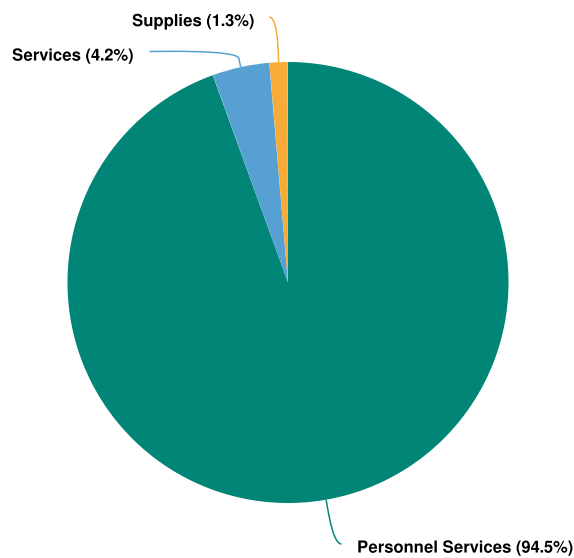
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
FORFEITURE REVENUE	\$460	\$0	\$0	0%	\$0
COURT FINES	\$260,534	\$225,000	\$280,000	24.4%	\$55,000
JCEF - LOCAL FUND	\$577	\$0	\$0	0%	\$0
LOCAL COST	\$5,204	\$5,000	\$5,000	0%	\$0
LOCAL DEFAULT FEE	\$60,070	\$60,000	\$45,000	-25%	-\$15,000
MISCELLANEOUS FEES	\$408	\$0	\$0	0%	\$0
WARRANT FEE	\$720	\$0	\$0	0%	\$0
CONFIDENTIAL ADDRESS FND-LOCAL	\$148	\$0	\$0	0%	\$0
DEFENSIVE DRIVING REVENUE	\$69,980	\$45,000	\$85,000	88.9%	\$40,000
CASH OVER/SHORT	\$8	\$0	\$0	0%	\$0
RECOVERY FROM PRIOR YEAR	\$2,009	\$0	\$0	0%	\$0
Total Program:	\$400,118	\$335,000	\$415,000	23.9%	\$80,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
General					
INTEREST REVENUE	\$6,523	\$0	\$0	0%	\$0
Total General:	\$6,523	\$0	\$0	0%	\$0
Transfers					
TRANSFER IN	\$332,500	\$249,500	\$502,000	101.2%	\$252,500
Total Transfers:	\$332,500	\$249,500	\$502,000	101.2%	\$252,500
Total Revenue Source:	\$739,142	\$584,500	\$917,000	56.9%	\$332,500

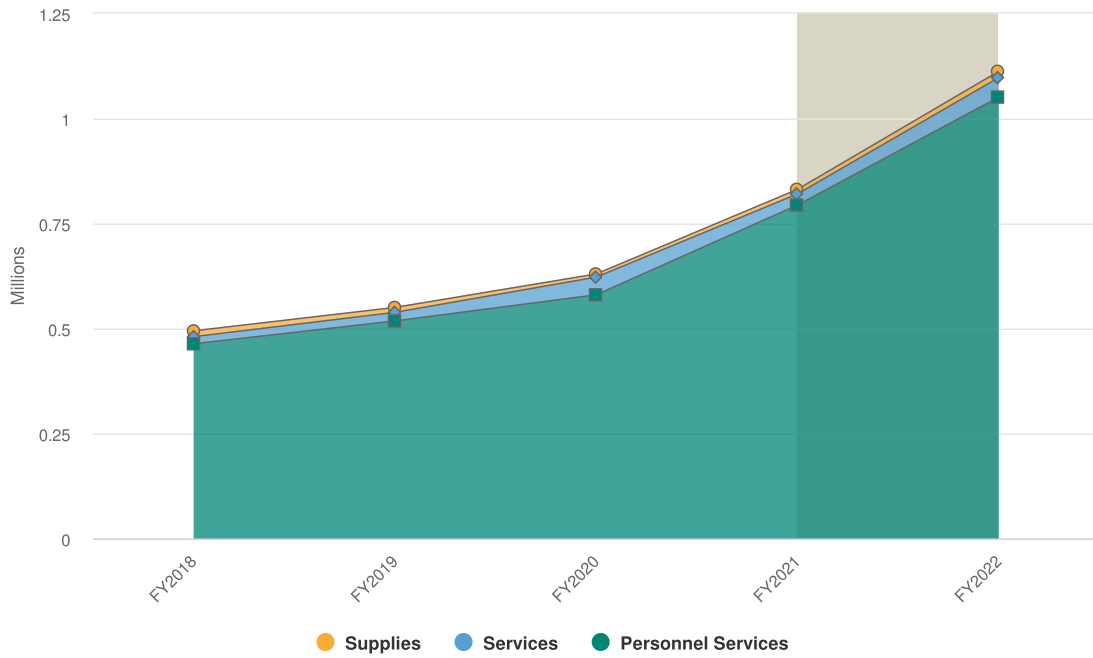
Expenditures by Expense Type

Expenditures in the court increased largely due to items previously expensed to the Court Enhancement Fund moving to the Court Fund in addition to changes in management and staff personnel costs at the court.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



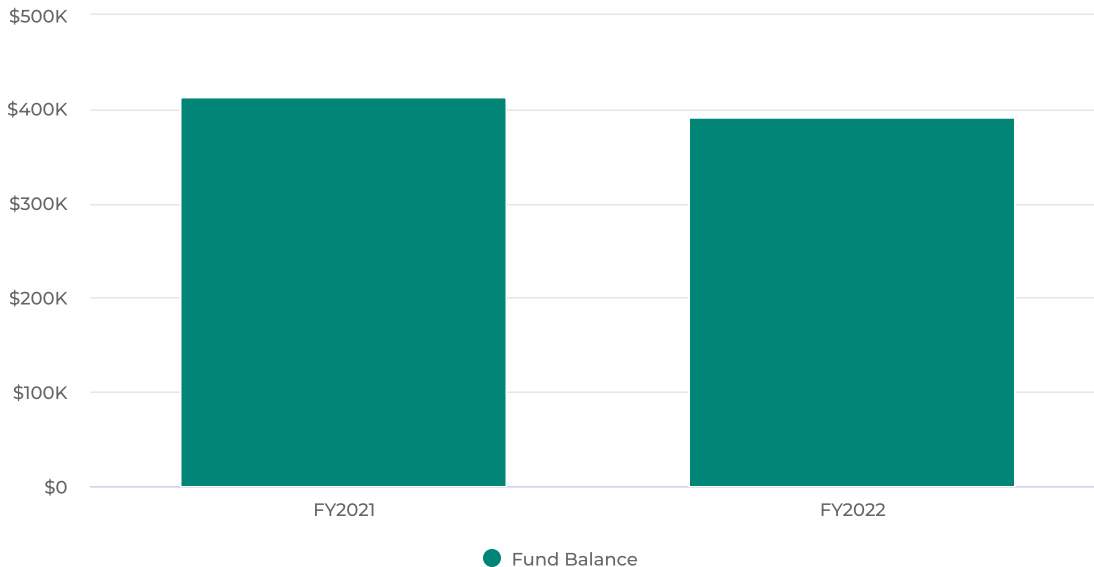
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
SALARIES AND WAGES	\$455,976	\$600,000	\$738,000	23%	\$138,000
OVERTIME	\$3,765	\$3,000	\$3,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$36,066	\$81,000	\$134,000	65.4%	\$53,000
SOCIAL SECURITY CONTRIBUTION	\$28,219	\$38,000	\$46,000	21.1%	\$8,000
MEDICARE CONTRIBUTION	\$6,600	\$9,000	\$11,000	22.2%	\$2,000
ASRS CONTRIBUTION	\$49,026	\$56,000	\$89,000	58.9%	\$33,000
DEFERRED COMPENSATION			\$2,500	N/A	\$2,500
WORKERS COMPENSATION	\$809	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$404	\$5,000	\$5,000	0%	\$0
LABOR DISTRIBUTION	-\$591	\$0	\$20,500	N/A	\$20,500
Total Personnel Services:	\$580,274	\$794,000	\$1,051,000	32.4%	\$257,000
Supplies					
OFFICE SUPPLIES	\$3,005	\$4,000	\$4,000	0%	\$0
BUILDING JANITORIAL SUPPLIES	\$608	\$0	\$1,500	N/A	\$1,500
COMPUTER/PRINTER SUPPLIES	\$3,112	\$4,000	\$4,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$310	\$1,000	\$1,000	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
OPERATING MATERIAL & SUPPLIES	\$312	\$1,500	\$4,000	166.7%	\$2,500
COPIER USAGE/SUPPLIES/MAINT	\$238	\$500	\$500	0%	\$0
Total Supplies:	\$7,584	\$11,000	\$15,000	36.4%	\$4,000
Services					
CONTRACTED SERVICES	\$2,178	\$3,000	\$3,000	0%	\$0
INTERPRETER	\$32,113	\$7,500	\$7,500	0%	\$0
ARMORED CAR SERVICES		\$0	\$7,000	N/A	\$7,000
JURY POLL EXPENSES	\$1,083	\$4,000	\$4,000	0%	\$0
PRINTING COST	\$1,502	\$5,500	\$5,500	0%	\$0
MAILING COST	\$1,293	\$3,000	\$3,000	0%	\$0
DUES-MEMBERSHIPS-FEES	\$675	\$500	\$1,500	200%	\$1,000
SUBSCRIPTIONS	\$3,194	\$3,000	\$3,000	0%	\$0
BANK CHARGES/MERCHANT SERVICES			\$9,000	N/A	\$9,000
MISCELLANEOUS EXPENSES	-\$11	\$0	\$3,000	N/A	\$3,000
Total Services:	\$42,027	\$26,500	\$46,500	75.5%	\$20,000
Total Expense Objects:	\$629,886	\$831,500	\$1,112,500	33.8%	\$281,000

Fund Balance

Projections



Significant Changes

- Increase in Personnel Services due to appointment of Presiding Judge.
- Increase in Supplies, Conferences, Seminars and Training requiring purchasing of materials, travel and conferences due to new hires and ending phase of virtual courses enacted during global pandemic.

Accomplishments

1. Updated security software to operate court video surveillance system.
2. Maintained continual court operations during COVID19 pandemic. Implemented COVID19 mitigation measures to protect court users and staff that included: safety barriers/sneeze guards; increased cleaning schedule; limiting number of people in court at one time; adhering to masks wearing requirement; providing court users with masks; conducting temperature screening upon entry; providing all with hand sanitizer; separation of chairs in court for social distancing; and construction of an outside shade structure to protect court users from the heat.
3. Modified court forms and procedures to comport with state statutory authority, constitutional standards, and legal requirements.

Objectives

- Meet all Minimum Accounting Standards (MAS) set forth by the Administrative Office of the Courts (AOC). Minimum Accounting Standards are requirements to ensure the safety of public monies and define roles and responsibilities of court personnel in complying with the requirements established by the Arizona Supreme Court.
- Explore court personnel needs and establish an effective and efficient organizational structure.
- Conduct a comprehensive security assessment and assemble a security committee to enhance and improve existing safety protocols and procedures within the court.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Effective Government	Meet and maintain all State Required Time Standards of case processing	99% Civil 95% Criminal 96% DUI	91% Civil 98% Criminal 97% DUI	98% Civil 98% Criminal 93% DUI
Effective Government	Adherence to Committee on Judicial Education and Training (COJET)	Total of 100 hours completed	Total of 100 hours completed	Project at least 130 hours completed
Effective Government	Timely transmission of Court Remittance reports to County, State and Administrative Office of the Courts (AOC)	\$1,110,935	\$809,256	\$600,000

Analysis of Program Performance

1. Time Standards are measured from filing of complaint through disposition (e.g., dismissal, acquittal, or judgment and sentencing). Time Standards per case type: 98% disposition of civil charges within 90 days of filing; 98% disposition of criminal charges within 180 days of filing; 93% disposition Driving Under the Influence (DUI) charges within 180 days of filing.
2. The Committee on Judicial Education and Training (COJET) assists the Arizona Supreme Court in developing educational policies and standards for the court system, and is responsible for monitoring the quality of educational programs, recommending changes in policies and standards, and approving guidelines for accrediting training programs.
3. State Remittance reports consist of funds/surcharges owed to State and County from collection of court fines, fees and assessments.



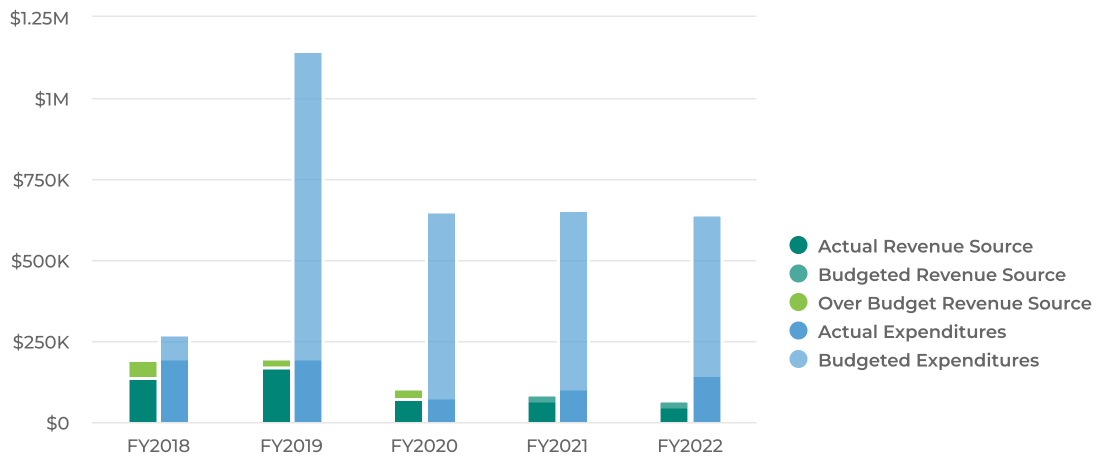
Court Enhancement

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 approved purposes.

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.

Summary

The City of El Mirage is projecting \$70K of revenue in FY2022, which represents a 22.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.7% or \$17,5K to \$642K in FY2022.

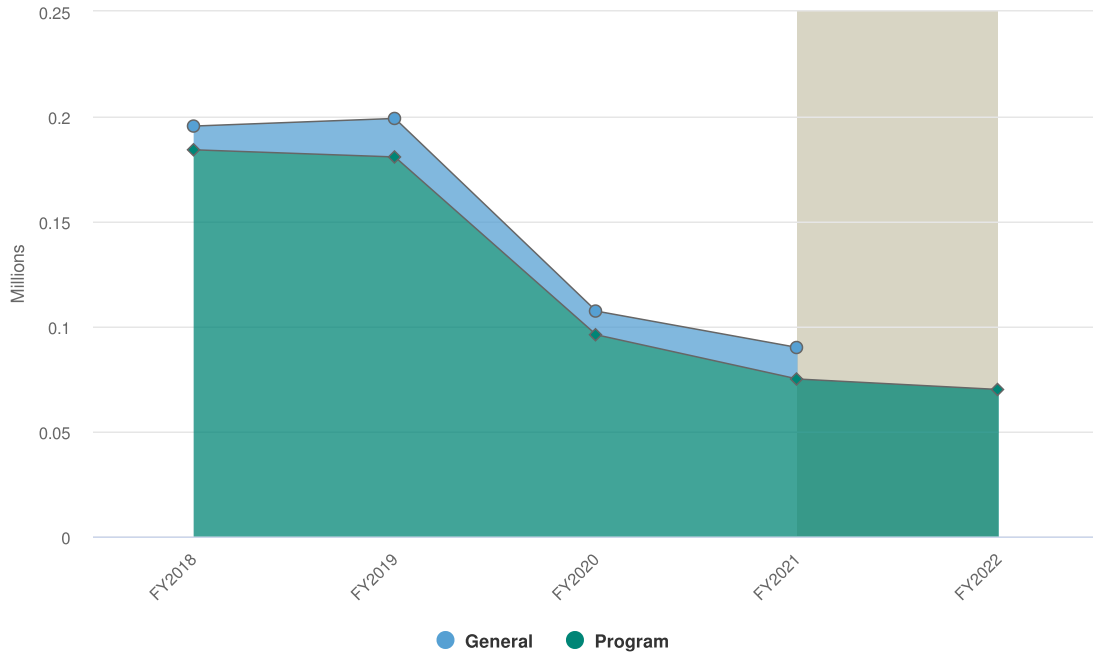




Revenues

The reduction in revenues over time to the fund is due to elimination of photo enforcement a few years ago. All revenues generated in the Court Enhancement Fund are classified under programs and nearly three-quarters of that revenue is from court tech fees.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

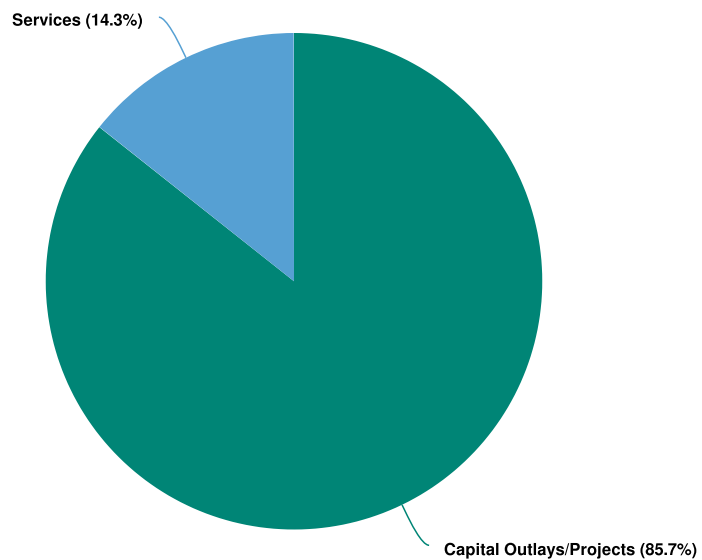
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
COURT TIME PMT REVENUE	\$13,918	\$10,000	\$10,000	0%	\$0
COURT FTG FEE REVENUE	\$12,441	\$5,000	\$10,000	100%	\$5,000
COURT TECH ACCT REVENUE	\$69,717	\$60,000	\$50,000	-16.7%	-\$10,000
Total Program:	\$96,076	\$75,000	\$70,000	-6.7%	-\$5,000
General					
INTEREST REVENUE	\$11,274	\$15,000	\$0	-100%	-\$15,000
Total General:	\$11,274	\$15,000	\$0	-100%	-\$15,000
Total Revenue Source:	\$107,350	\$90,000	\$70,000	-22.2%	-\$20,000



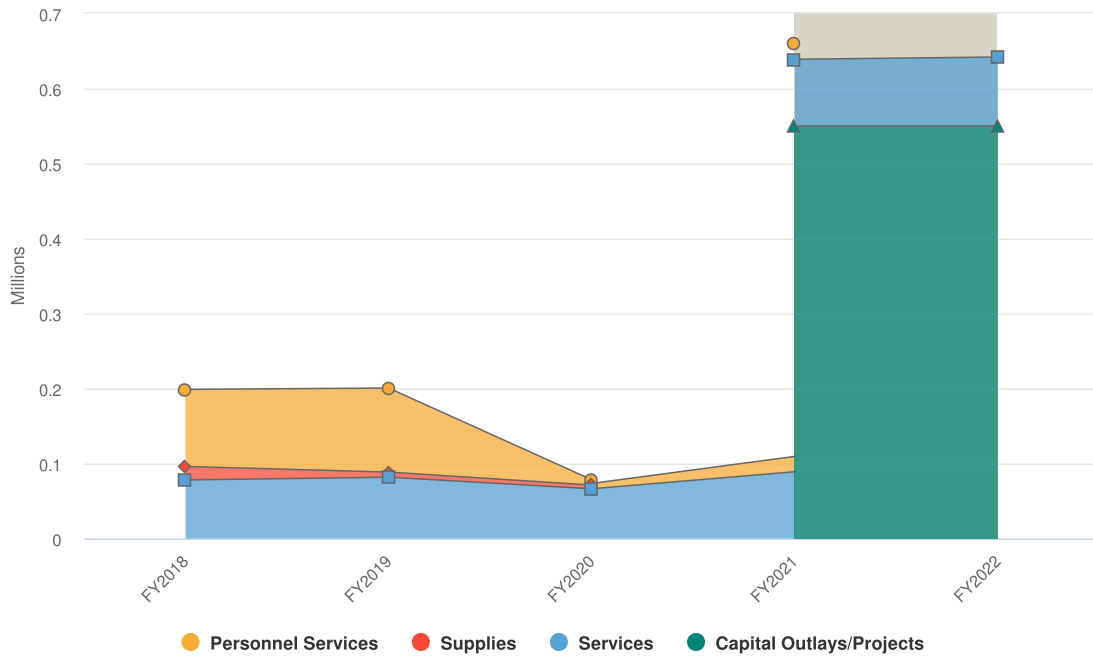
Expenditures by Expense Type

Due to the Court Enhancement Fund's restrictions on allowable uses to the court, some previously recognized expenditures have been moved to the Court Fund, but rising costs in services created an overall increase in expenditures for the fund.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

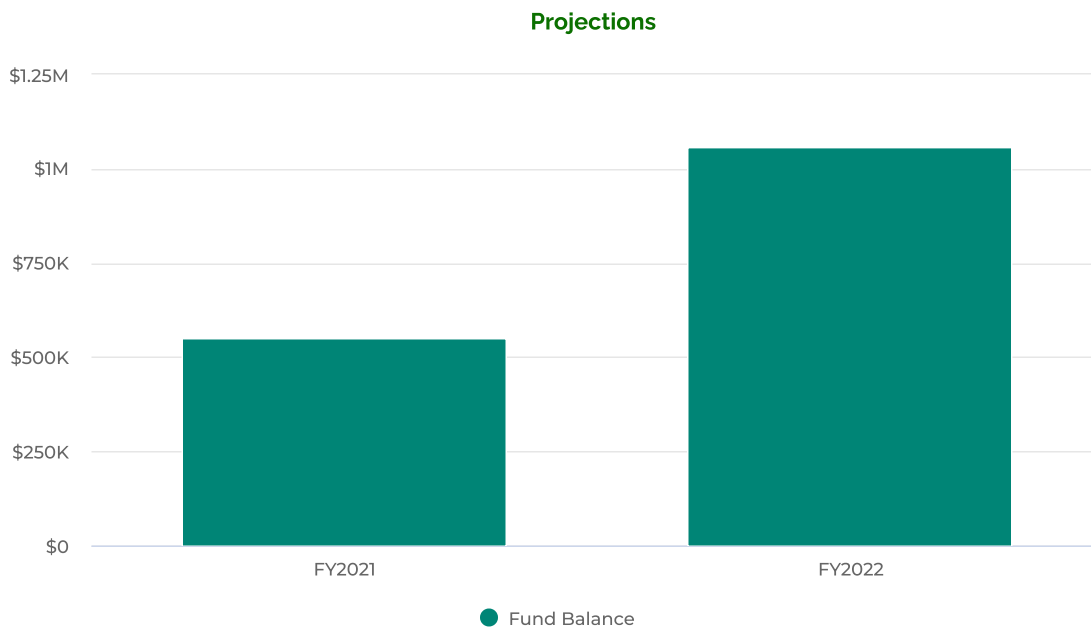


Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
LABOR DISTRIBUTION	\$7,101	\$20,500	\$0	-100%	-\$20,500
Total Personnel Services:	\$7,101	\$20,500	\$0	-100%	-\$20,500
Supplies					
EQUIPMENT/FURNITURE PURCHASE	\$930	\$0	\$0	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$3,443	\$0	\$0	0%	\$0
SOFTWARE MAINT CONTRACT	\$567	\$0	\$0	0%	\$0
Total Supplies:	\$4,940	\$0	\$0	0%	\$0
Services					
PROFESSIONAL SERVICES	\$0	\$0	\$3,500	N/A	\$3,500
CONTRACTED SERVICES	\$24,500	\$18,500	\$24,500	32.4%	\$6,000
ARMORED CAR SERVICES	\$4,978	\$7,000	\$0	-100%	-\$7,000
SECURITY SERVICES	\$34,760	\$45,500	\$50,000	9.9%	\$4,500
TRAVEL AND PER DIEM	\$339	\$3,000	\$5,000	66.7%	\$2,000
CONFERENCE, SEMINARS & TRAINING	\$1,750	\$3,000	\$9,000	200%	\$6,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
BANK CHARGES/MERCHANT SERVICES	\$0	\$9,000	\$0	-100%	-\$9,000
MISCELLANEOUS EXPENSES	\$0	\$3,000	\$0	-100%	-\$3,000
Total Services:	\$66,326	\$89,000	\$92,000	3.4%	\$3,000
Capital Outlays/Projects					
BUILDING/DATA INFRAS. IMPROV.	\$0	\$550,000	\$550,000	0%	\$0
Total Capital Outlays/Projects:	\$0	\$550,000	\$550,000	0%	\$0
Total Expense Objects:	\$78,368	\$659,500	\$642,000	-2.7%	-\$17,500

Fund Balance



Significant Changes

- Increase to Professional Services of \$3,000 for the Tri-Annual Audit of court operations.
- Increase in Security Services of \$4,500 due to increase in contract fees.



Towing

This fund 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".

The El Mirage Police Department impounds vehicles, pursuant to Arizona Revised Statutes 28-3511, if the driver is in violation of ANY of the following:

- The driver's driving privilege is revoked for any reason.
- The driver has never had a driver's license or permit issued in Arizona or by any other jurisdiction.
- The driver is arrested for Extreme or Aggravated DUI.
- The driver is under legal drinking age and has been operating a vehicle with alcohol in their body.
- The driver has an ignition interlock requirement and no interlock installed.

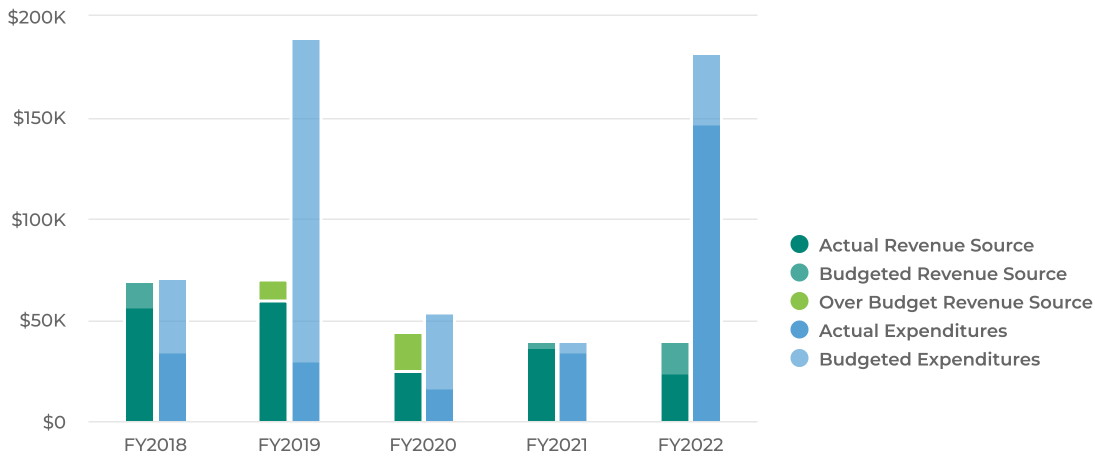
Or if ALL of the following apply:

1. The driver has no proof of insurance AND
2. The driver's license is canceled, or revoked or the driver has never been issued a driver's license AND
3. The driver is involved in an accident that results in either property damage or injury or death of another person.

Vehicles towed under this statute are impounded for 30 days. Drivers have 10 days from the date of the tow to request a hearing to determine if the impound met the requirements of A.R.S. 28-3511. Some vehicles may qualify for an early release from impound.

Summary

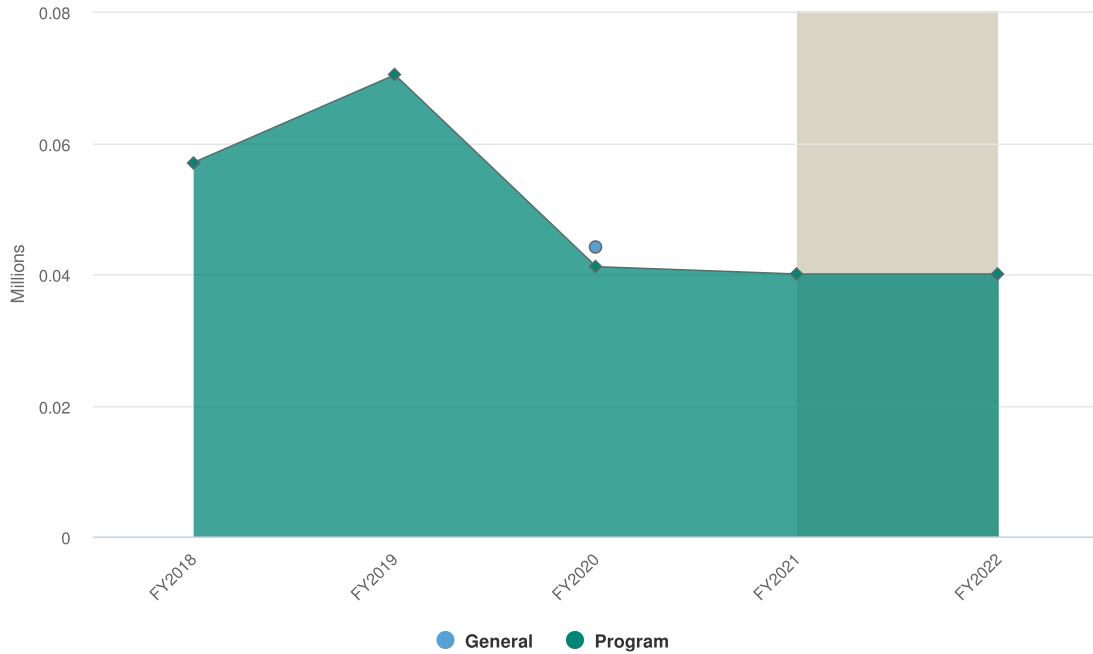
The City of El Mirage is projecting \$40K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 355% or \$142K to \$182K in FY2022.



Revenues

When a vehicle is eligible for release, an authorized release must be obtained from the El Mirage Police Department and the \$150.00 administrative fee and towing fees must be paid before any vehicle will be released. This administrative fee is placed into the Police Towing Fund. All revenues are classified under programs.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

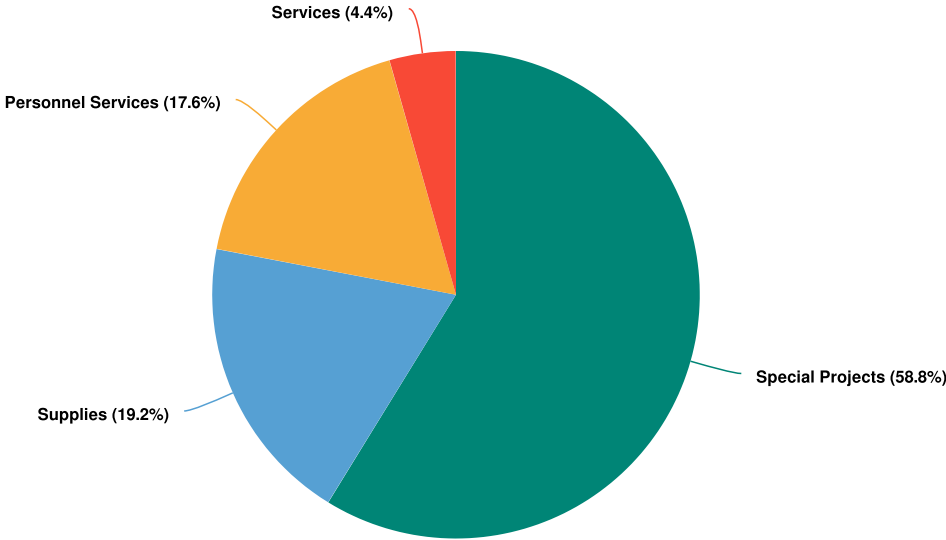
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
IMPOUND REVENUE(28-3511)	\$41,120	\$40,000	\$40,000	0%	\$0
Total Program:	\$41,120	\$40,000	\$40,000	0%	\$0
General					
INTEREST REVENUE	\$3,079	\$0	\$0	0%	\$0
Total General:	\$3,079	\$0	\$0	0%	\$0
Total Revenue Source:	\$44,199	\$40,000	\$40,000	0%	\$0



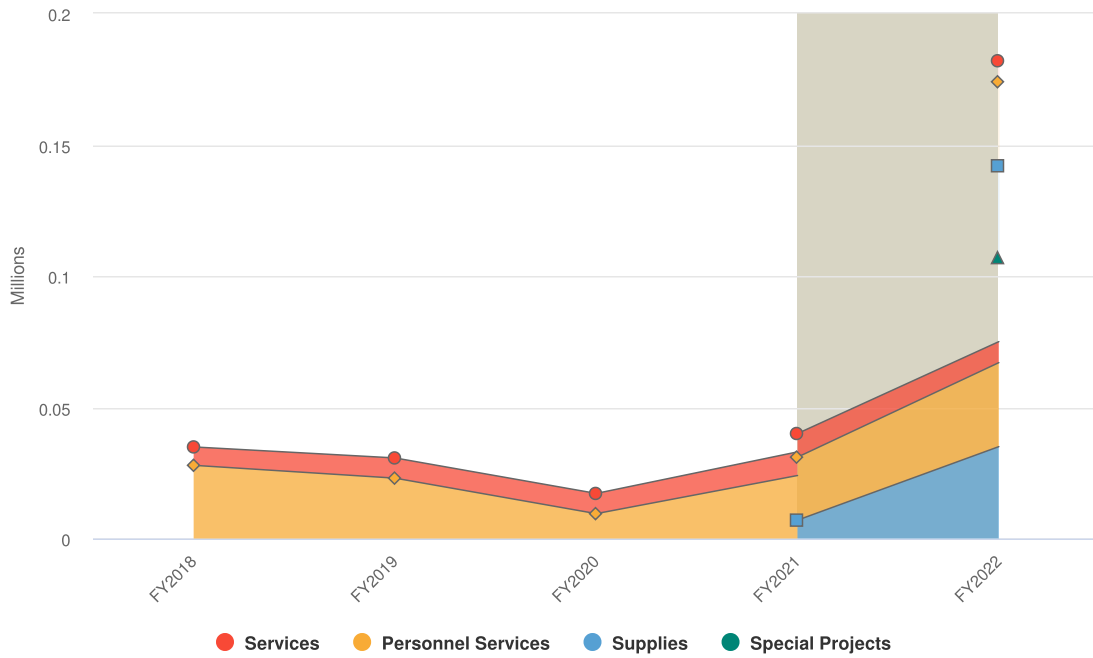
Expenditures by Expense Type

For the FY2021-2022 budget year, the Police Towing Fund expenditures are in excess of the revenues to spend down the fund balance.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

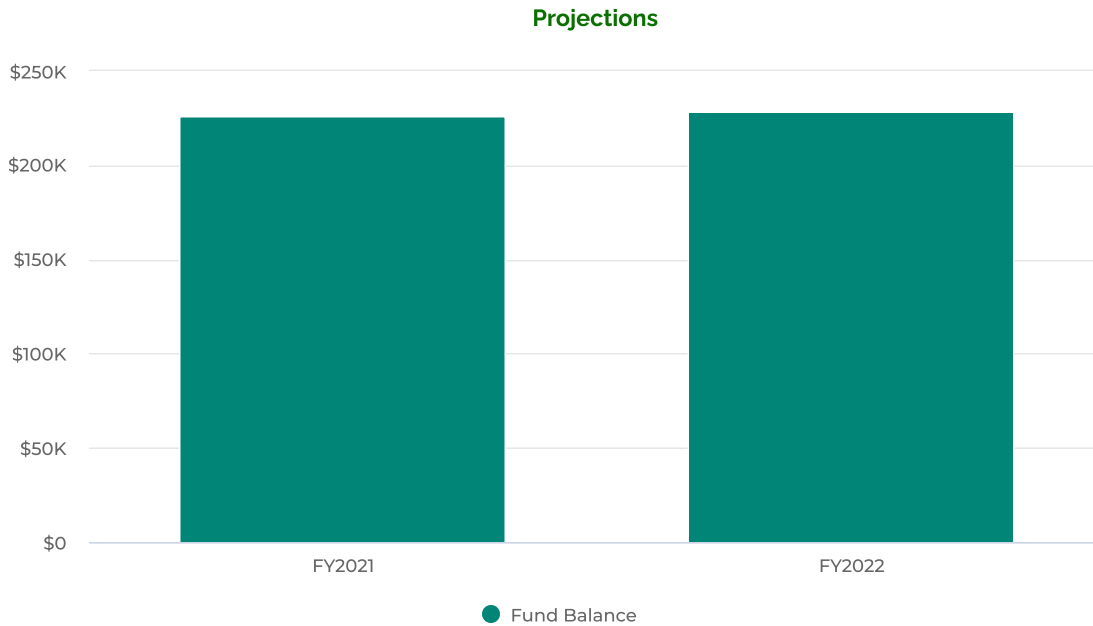


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
LABOR DISTRIBUTION	\$26,919	\$24,000	\$32,000	33.3%	\$8,000
Total Personnel Services:	\$26,919	\$24,000	\$32,000	33.3%	\$8,000
Supplies					
MEDICAL EQUIPMENT/SUPPLIES	\$0		\$7,000	N/A	\$7,000
OPERATING MATERIAL & SUPPLIES	\$0	\$7,000	\$0	-100%	-\$7,000
SOFTWARE MAINT CONTRACT	\$0		\$28,000	N/A	\$28,000
Total Supplies:	\$0	\$7,000	\$35,000	400%	\$28,000
Services					
DUES-MEMBERSHIPS-FEES	\$7,700	\$9,000	\$8,000	-11.1%	-\$1,000
Total Services:	\$7,700	\$9,000	\$8,000	-11.1%	-\$1,000
Special Projects					
SPECIAL PROJECTS	\$0		\$107,000	N/A	\$107,000
Total Special Projects:	\$0		\$107,000	N/A	\$107,000

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Expense Objects:	\$34,619	\$40,000	\$182,000	355%	\$142,000

Fund Balance



Significant Changes

- Increased the Labor Distribution to cover the cost of the towing coordinator.
- Moved Medical Equipment/Supplies from Police General Fund to Towing.
- Increased Special Projects by \$107,000 with items listed below to spend down the fund balance.

Special Projects:

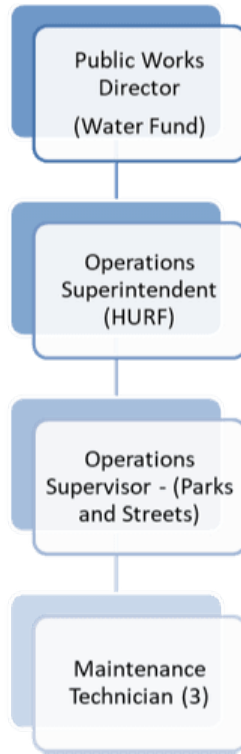
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|--|----------|
| ◦ License plate reader database access | \$12,500 |
| ◦ Axon Interview Rooms year two cost | \$15,500 |
| ◦ Two Mobile Data Computers for Investigations (CIB) | \$8,000 |
| ◦ Bullet catcher w/accessories | \$5,500 |
| ◦ 30 Patrol Rifles with equipment | \$55,500 |
| ◦ New sworn officer equipment | \$21,500 |
| ◦ New P.T. Civilian Investigator equipment | \$12,500 |
| ◦ LTO Tape Drive/ Cellebrite Data Storage | \$4,000 |



HURF

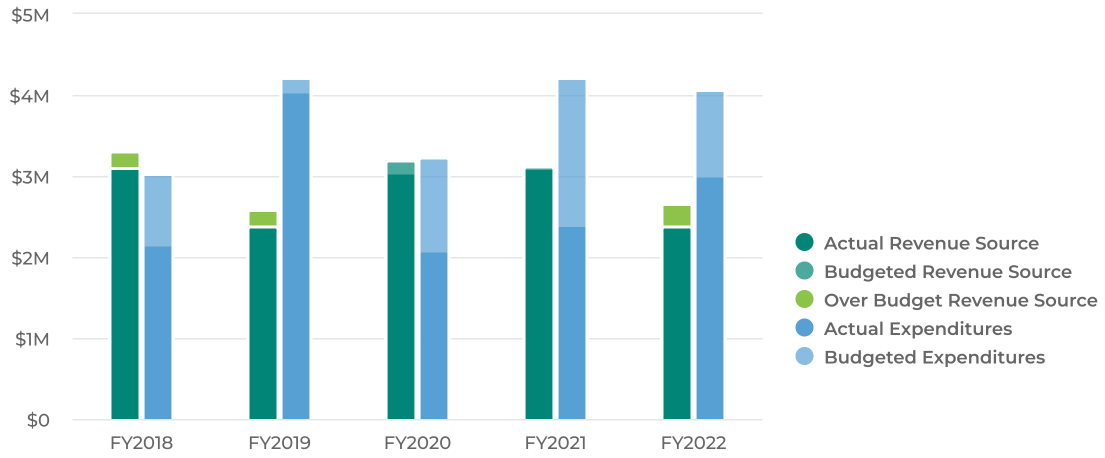
The highway user revenue fund (HURF) is responsible for the upkeep of City streets and right-of-ways. HURF accomplishes this through the pavement maintenance program, routine street sweeping, contract administration for right-of-way landscaping, traffic signal maintenance contract, and emergency service support.

Organizational Chart



Summary

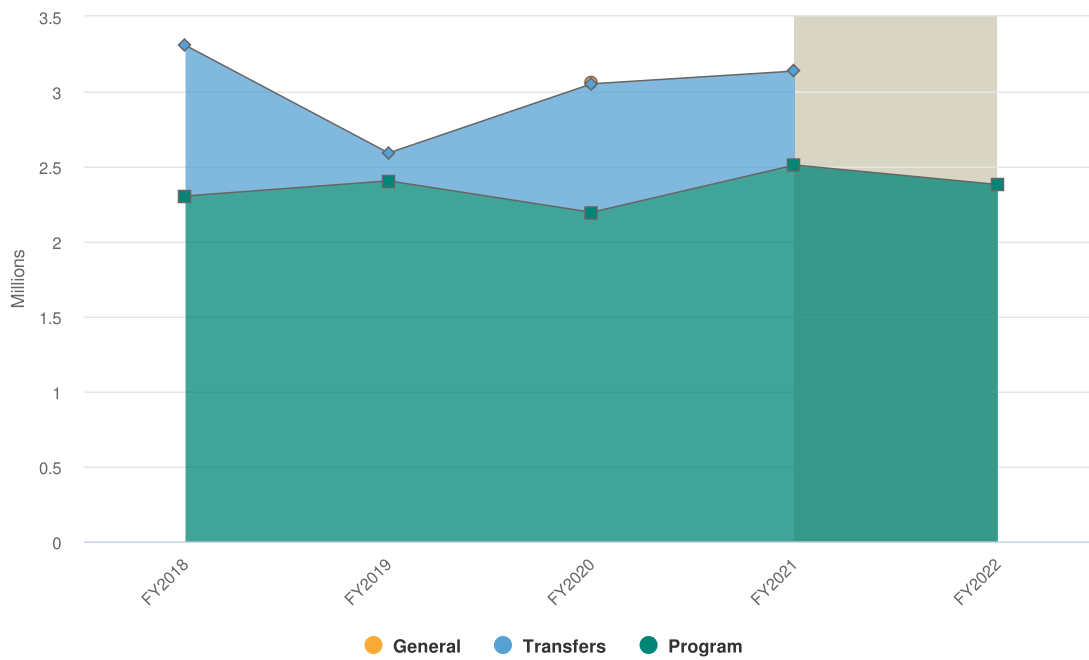
The City of El Mirage is projecting \$2.38M of revenue in FY2022, which represents a 24.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.5% or \$147K to \$4.07M in FY2022.



Revenues

The decrease in HURF revenues is from a reduction in state shared revenue allocation of fuel tax and vehicle registration fees related to COVID19 and people driving less. All revenues in this fund are classified under programs.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

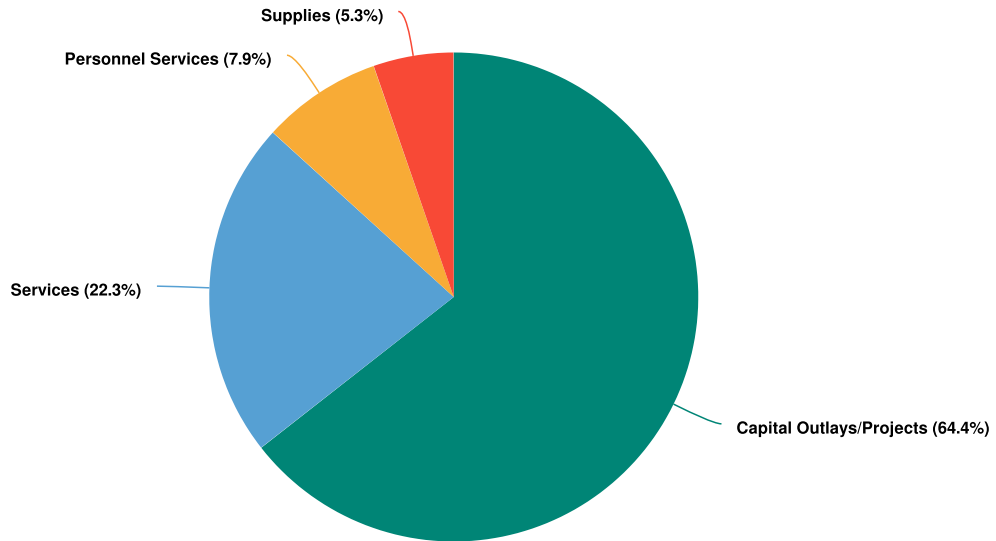
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
HURF/STATE GASOLINE TAX	\$2,194,875	\$2,510,000	\$2,380,000	-5.2%	-\$130,000
Total Program:	\$2,194,875	\$2,510,000	\$2,380,000	-5.2%	-\$130,000
General					
INTEREST REVENUE	\$12,043	\$0	\$0	0%	\$0
Total General:	\$12,043	\$0	\$0	0%	\$0
Transfers					
TRANSFER IN	\$856,500	\$626,500	\$0	-100%	-\$626,500
Total Transfers:	\$856,500	\$626,500	\$0	-100%	-\$626,500
Total Revenue Source:	\$3,063,418	\$3,136,500	\$2,380,000	-24.1%	-\$756,500



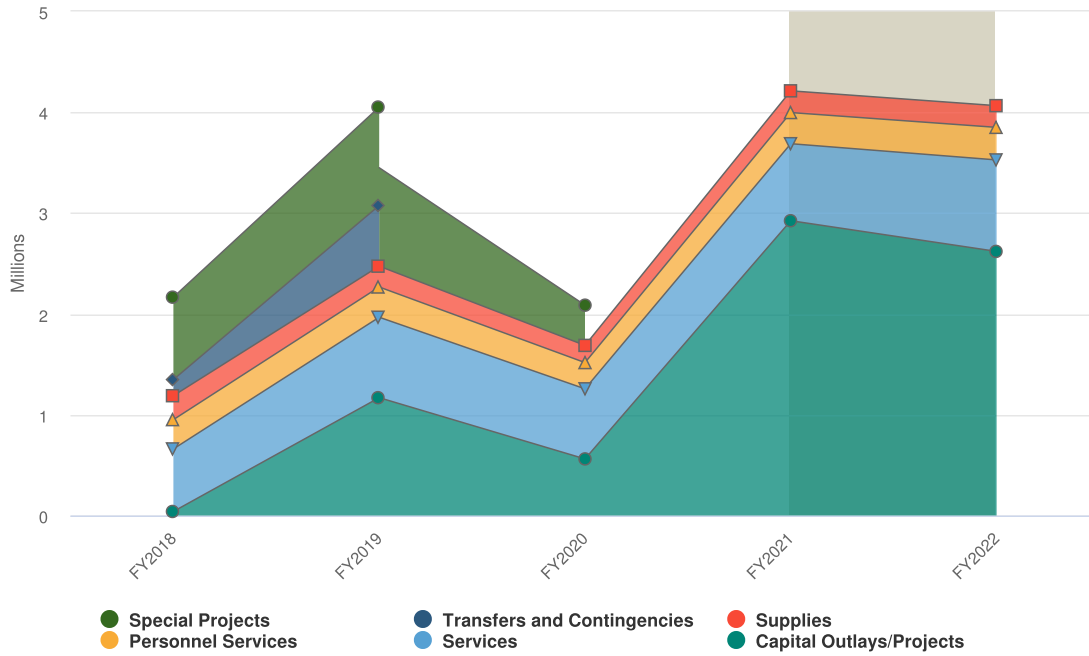
Expenditures by Expense Type

The capital projects Pavement Management Program, Cheryl Drive Design, and Neighborhood Traffic Calming Program account for nearly 40% of the HURF expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

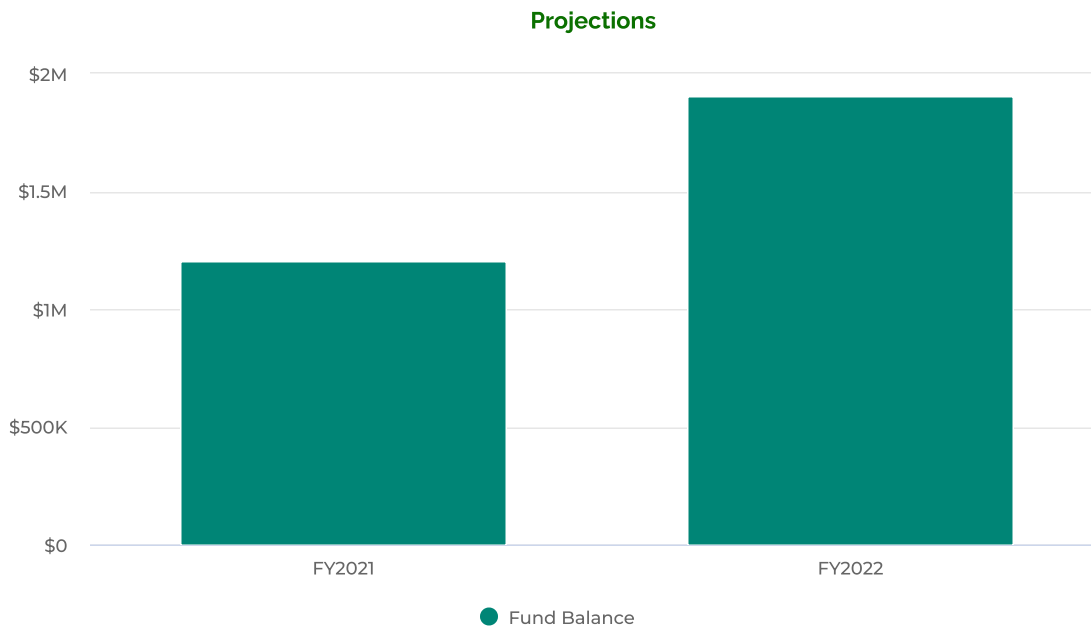


Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
SALARIES AND WAGES	\$169,746	\$193,000	\$202,000	4.7%	\$9,000
OVERTIME	\$6,075	\$5,000	\$5,000	0%	\$0
ON CALL PAY	\$0	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$41,374	\$47,000	\$51,000	8.5%	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$10,155	\$13,000	\$14,000	7.7%	\$1,000
MEDICARE CONTRIBUTION	\$2,375	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	\$21,192	\$27,000	\$29,000	7.4%	\$2,000
WORKERS COMPENSATION	\$9,178	\$8,000	\$6,000	-25%	-\$2,000
UNEMPLOYMENT INSURANCE	\$101	\$2,000	\$2,000	0%	\$0
Total Personnel Services:	\$260,196	\$309,000	\$323,000	4.5%	\$14,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$1,061	\$2,500	\$2,500	0%	\$0
FUEL AND LUBRICANTS	\$10,885	\$15,000	\$15,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$1,627	\$3,000	\$3,000	0%	\$0
STREET SIGN EXPENSES	\$14,593	\$26,000	\$26,000	0%	\$0
CHEMICALS	\$10,743	\$9,000	\$9,000	0%	\$0
ASPHALT/COAL MATERIAL	\$2,639	\$4,500	\$4,500	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
EQUIPMENT/FURNITURE PURCHASE	\$2,886	\$6,000	\$6,000	0%	\$0
IRRIGATION SUPPLIES	\$0	\$3,000	\$3,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$13,474	\$11,000	\$11,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS		\$0	\$7,000	N/A	\$7,000
OTHER MAINTENANCE/REPAIRS	\$4,463	\$21,000	\$14,000	-33.3%	-\$7,000
TRAFFIC SIGNAL MAINT/REPAIRS	\$108,276	\$114,500	\$114,500	0%	\$0
Total Supplies:	\$170,646	\$215,500	\$215,500	0%	\$0
Services					
CONTRACTED SERVICES	\$264,771	\$324,500	\$324,500	0%	\$0
EQUIPMENT RENT/LEASES	\$0	\$2,500	\$2,500	0%	\$0
SECURITY/ALARM SERVICE	\$74	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM			\$500	N/A	\$500
CONFERENCE, SEMINARS & TRAINING	\$0	\$2,000	\$2,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	\$0	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$1,475	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	\$5,913	\$3,000	\$4,000	33.3%	\$1,000
BUILDING WATER/SEWER SERVICES			\$12,000	N/A	\$12,000
LANDSCAPING/IRRIGATION			\$130,000	N/A	\$130,000
STREET/TRAFFIC LIGHT ELEC	\$423,095	\$430,000	\$430,000	0%	\$0
Total Services:	\$695,328	\$764,000	\$907,500	18.8%	\$143,500
Special Projects					
SPECIAL PROJECTS	\$399,053	\$0	\$0	0%	\$0
Total Special Projects:	\$399,053	\$0	\$0	0%	\$0
Capital Outlays/Projects					
FIELD EQUIPMENT PURCHASE	\$0	\$106,000	\$112,500	6.1%	\$6,500
VEHICLES	\$43,951	\$47,000	\$47,000	0%	\$0
TRAFFIC SIGNAL IMPROVEMENTS	\$517,420	\$2,771,500	\$2,400,500	-13.4%	-\$371,000
LAND IMPROVEMENTS			\$60,000	N/A	\$60,000
Total Capital Outlays/Projects:	\$561,371	\$2,924,500	\$2,620,000	-10.4%	-\$304,500
Total Expense Objects:	\$2,086,594	\$4,213,000	\$4,066,000	-3.5%	-\$147,000

Fund Balance



Significant Changes

- Increase in Vehicle Maintenance to account for HURF related vehicle repairs.
- Decrease in Other Maintenance to offset HURF related vehicle repairs.
- Decrease in Capital Outlays/Projects due to the completion of capital projects.

Accomplishments

1. Streets division replaced 2% of the City's street signs as part of the street sign replacement program.
2. Streets division completed preventative maintenance on over 300,000 square yards of roadways in FY21.

Objectives

- Maintain cost/lane mile of road within 3% of previous fiscal year
- Replace minimum of 3% of street signs annually
- Perform street sweeping over entire City network minimum of once per month
- Begin selective "mill and overlay" projects as part of the City's pavement management program

Program Performance

Strategic Initiative	Program Performance	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Superior Infrastructure	Cost per lane mile of roadway	-13.7%	0%	+3%
Quality Lifestyle	Street signs replaced annually	2%	4%	3%
Quality Lifestyle	Street sweeping cycles annually	12	12	12

Analysis of Program Performance:

1. Operational cost/lane mile of roadway decreased by 13.7% from FY19 to FY20
2. An estimated 2% of the city's street signs were replaced in FY20.
3. The streets division completed 12 sweeping cycles in FY20.



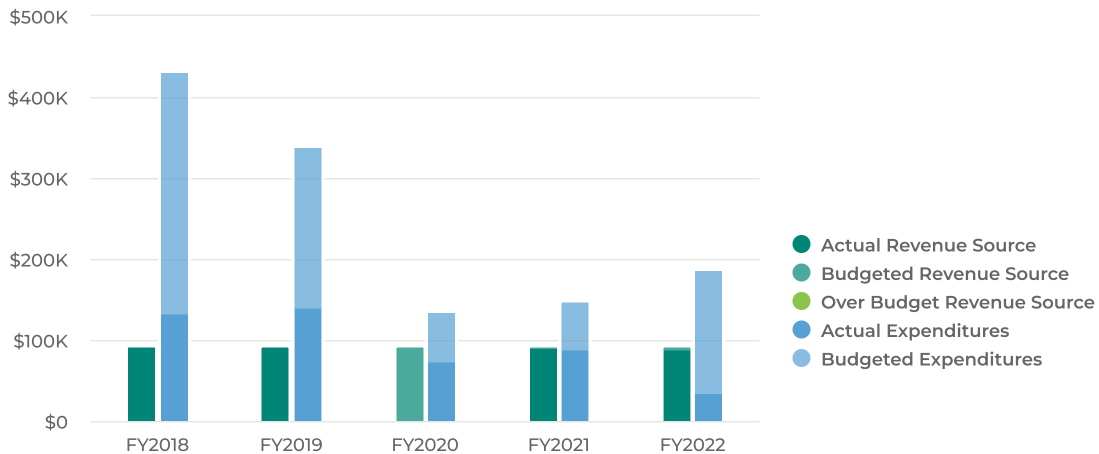
Dial-A-Ride

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.



Summary

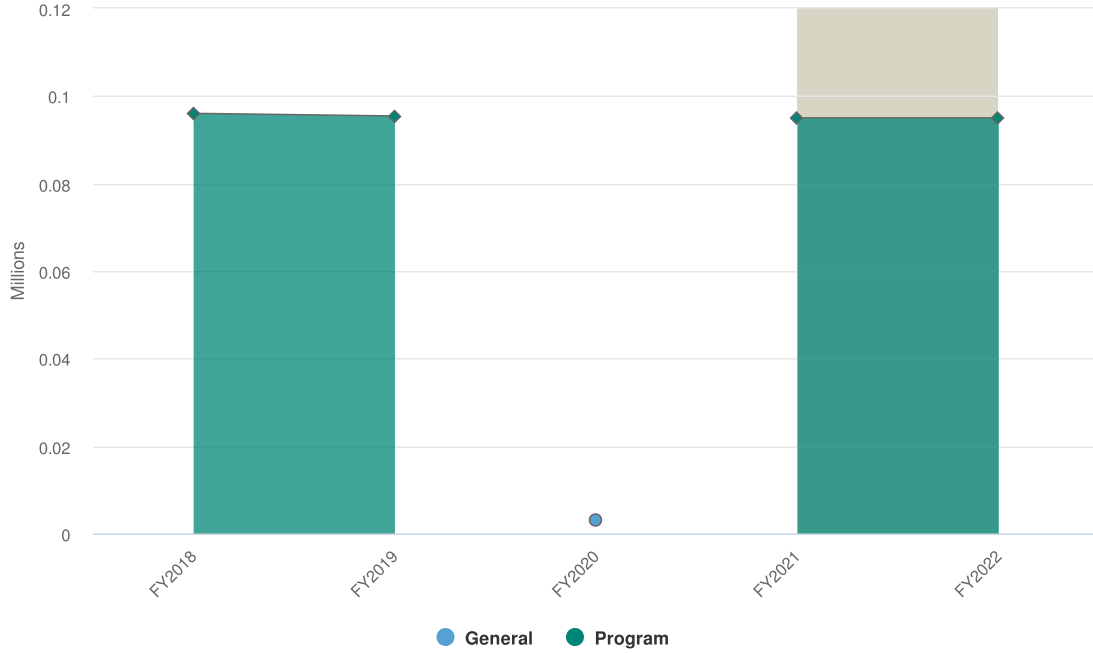
The City of El Mirage is projecting \$95K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 25.3% or \$38K to \$188K in FY2022.



Revenues

All revenues in this fund are classified under programs and comes from the City's allocation of the Arizona Lottery Funds.

Budgeted and Historical 2022 Revenues

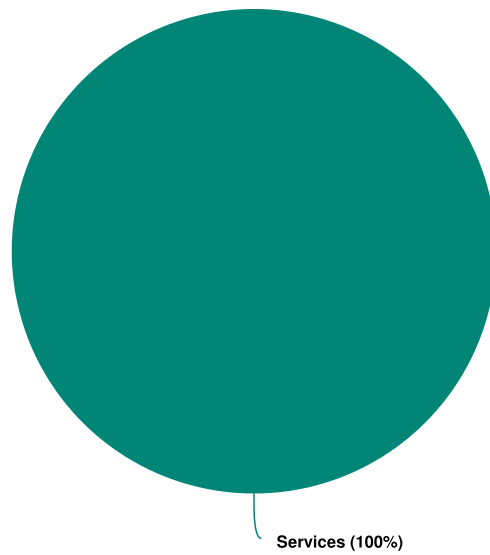


Grey background indicates budgeted figures.

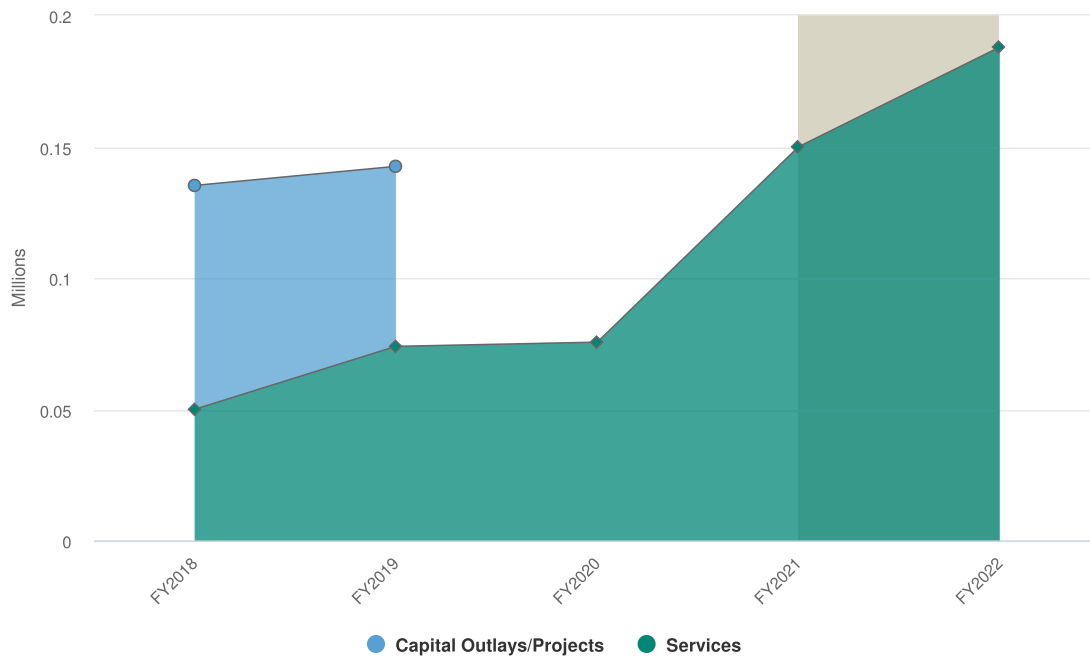
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
LTA/LTAF/LOTTERY REVENUE SHARING	\$0	\$95,000	\$95,000	0%	\$0
Total Program:	\$0	\$95,000	\$95,000	0%	\$0
General					
INTEREST REVENUE	\$3,159	\$0	\$0	0%	\$0
Total General:	\$3,159	\$0	\$0	0%	\$0
Total Revenue Source:	\$3,159	\$95,000	\$95,000	0%	\$0

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



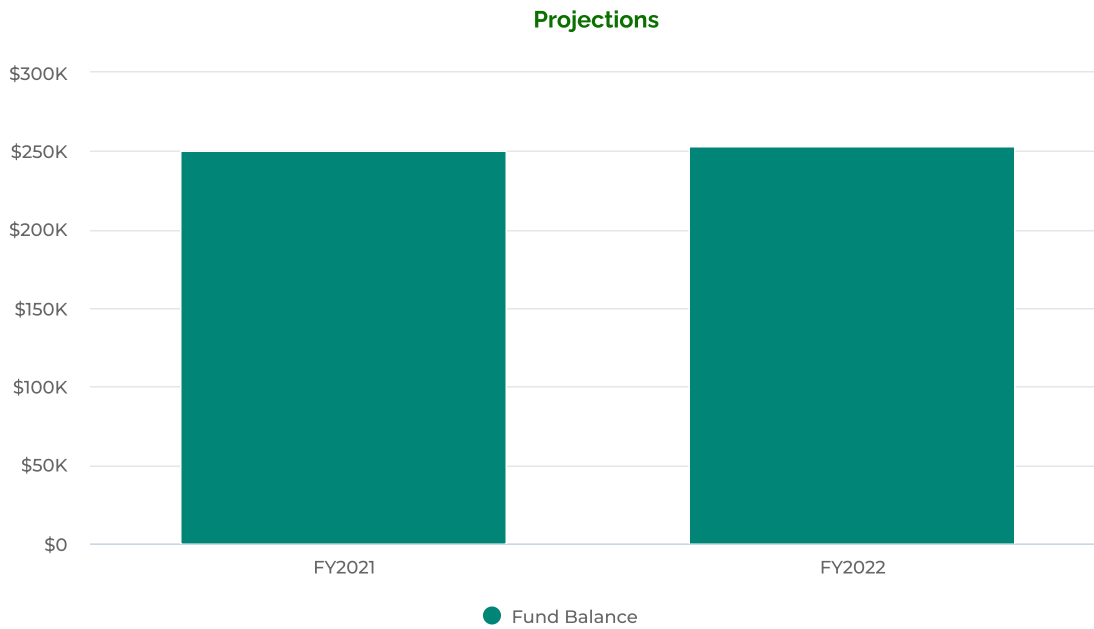
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Services					
CONTRACTED SERVICES	\$75,563	\$150,000	\$188,000	25.3%	\$38,000
Total Services:	\$75,563	\$150,000	\$188,000	25.3%	\$38,000
Total Expense Objects:	\$75,563	\$150,000	\$188,000	25.3%	\$38,000

Fund Balance



Significant Changes

- The City received \$92,467 in its annual allocation from the Arizona Lottery Fund.
- The local dial-a-ride contract through a competitive bid process is with Northwest Valley Connect.
- The City will use its Arizona Lottery Funds (ALF/LTAF) to pay for these programs.

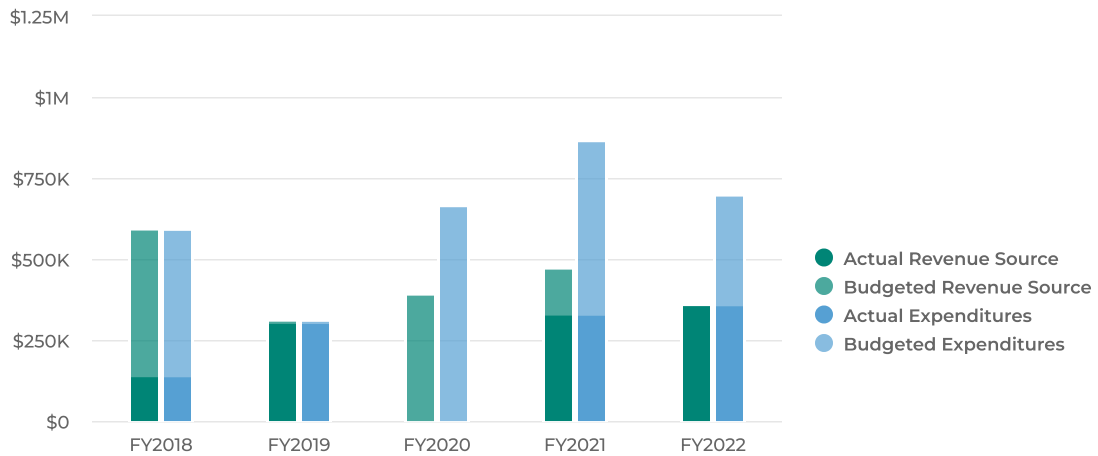


Block Grant

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.

Summary

The City of El Mirage is projecting N/A (0) of revenue in FY2022, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.1M to N/A (0) in FY2022 due to the City not receiving CDBG money.



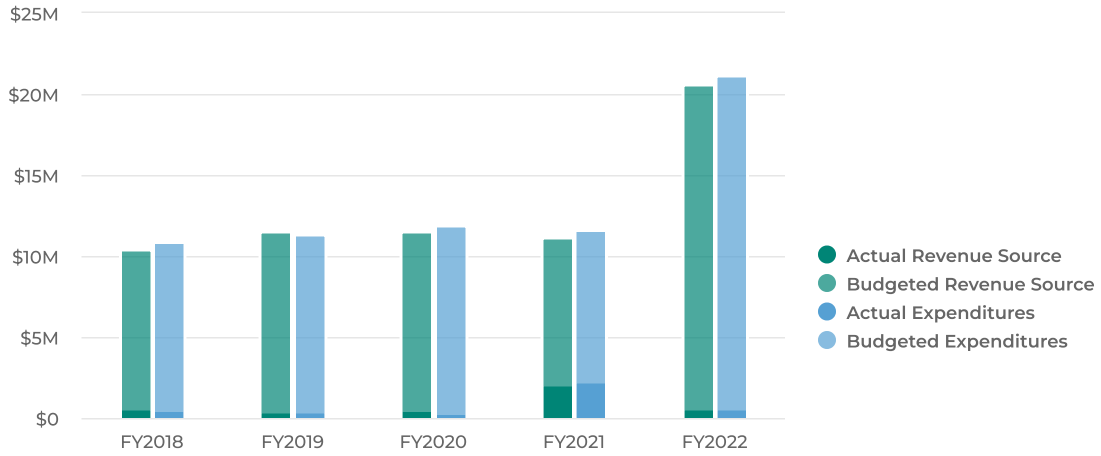


Grants

The Special Projects Fund tracks grants and donations dedicated for a specific purpose or when an accounting of use must be reported to the grantee. The City continues to seek and apply for funding that supports its mission. Community Development Block Grants (CDBG) and Local Transportation Assistance Funds (LTAF or ALF) are recorded in separate funds.

Summary

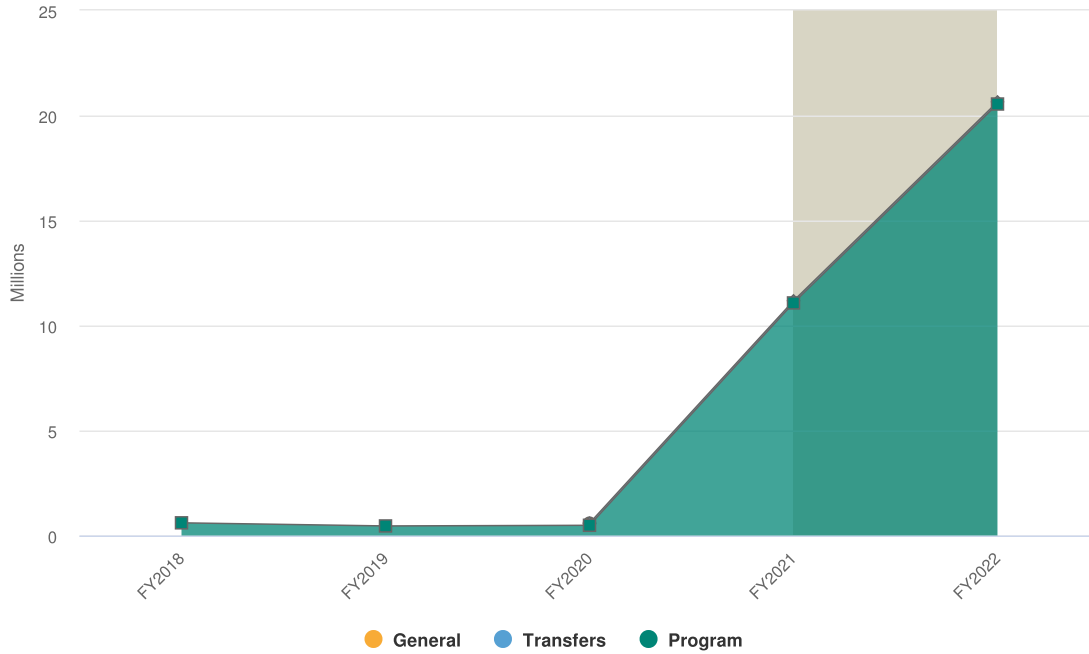
The City of El Mirage is projecting \$20.65M of revenue in FY2022, which represents a 84.8% increase over the prior year. Budgeted expenditures are projected to increase by 81.6% or \$9.55M to \$21.25M in FY2022.



Revenues

The revenues increased significantly this year due to the American Rescue Plan Act of 2021 providing the City close to \$8.5M, which is recognized as Federal Grant revenue, then an expenditure as a transfer out to the General Fund. There are several grants the City has received and applied for that operate on different calendars including the federal fiscal year (Oct. 1-Sept. 30). The City budgets for unclassified revenues for unexpected grant money that the City may receive during the year.

Budgeted and Historical 2022 Revenues



Grey background indicates budgeted figures.

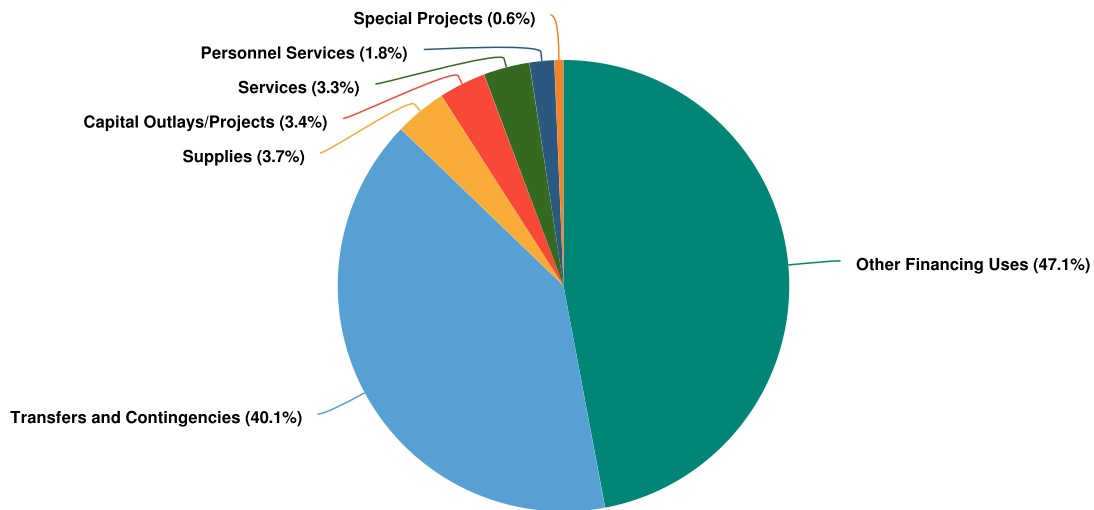
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
UNCLASSIFIED REVENUES	\$0	\$10,000,000	\$10,000,000	0%	\$0
GRANTS	\$0	\$616,000	\$0	-100%	-\$616,000
FEDERAL GRANTS	\$188,433	\$180,000	\$9,827,000	5,359.4%	\$9,647,000
DPS - GIITEM GRANT	\$63,405	\$97,000	\$97,000	0%	\$0
STATE GRANTS	\$28,006	\$30,000	\$49,000	63.3%	\$19,000
GRANT REVENUE	\$135,122	\$40,000	\$461,500	1,053.8%	\$421,500
DYSART RESOURCE OFFICER GRANT	\$58,182	\$102,000	\$102,500	0.5%	\$500
OFFCER SAFTY EQUIP-ARS12-116.4	\$12,848	\$10,000	\$10,000	0%	\$0
Total Program:	\$485,997	\$11,075,000	\$20,547,000	85.5%	\$9,472,000
General					

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
INTEREST REVENUE	\$1,347	\$0	\$0	0%	\$0
Total General:	\$1,347	\$0	\$0	0%	\$0
Transfers					
TRANSFER IN	\$100,000	\$100,000	\$100,000	0%	\$0
Total Transfers:	\$100,000	\$100,000	\$100,000	0%	\$0
Total Revenue Source:	\$587,344	\$11,175,000	\$20,647,000	84.8%	\$9,472,000

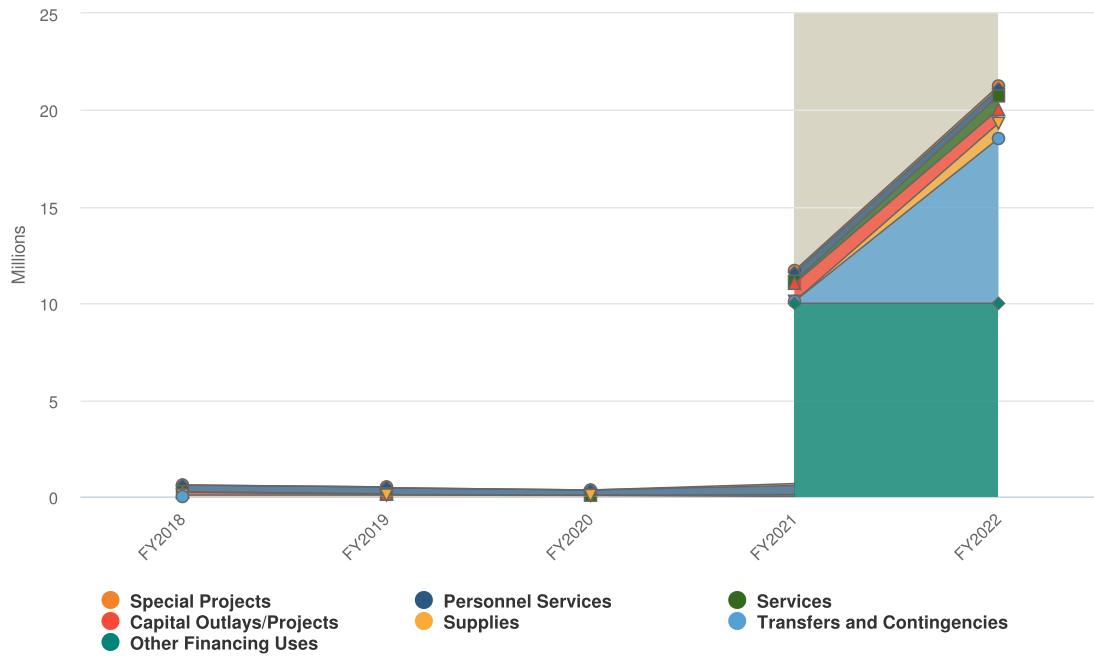
Expenditures by Expense Type

The expenditures increased significantly from the previous year due to the American Rescue Plan Act of 2021 providing close to \$8.5M, which is recognized as a transfer out to the General Fund. The "Other Financing Uses" that make up nearly half of the expenditures for the Grant Fund are for unexpected grant money that the City may receive during the year. Labor Distribution is from Police Department to Grants Fund for grants such as School Resource Officer, Drug Enforcement Administration, and others

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

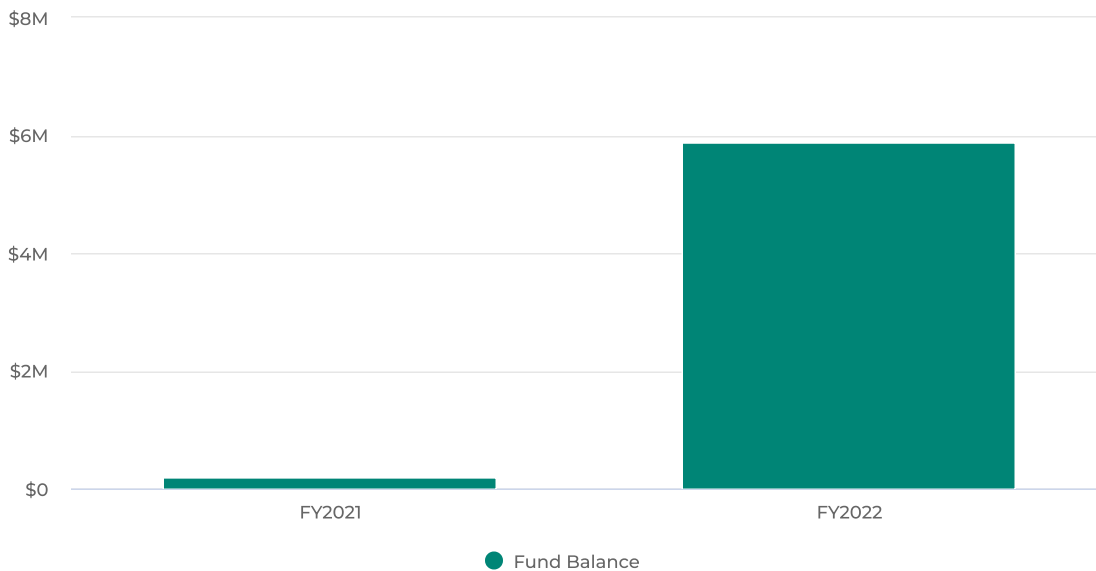
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
Public Safety					
LABOR DISTRIBUTION	\$268,976	\$458,500	\$373,500	-18.5%	-\$85,000
LABOR DISTRIBUTION	\$578	\$3,500	\$1,500	-57.1%	-\$2,000
Total Public Safety:	\$269,553	\$462,000	\$375,000	-18.8%	-\$87,000
Total Personnel Services:	\$269,553	\$462,000	\$375,000	-18.8%	-\$87,000
Supplies					
General Government					
OPERATING MATERIAL & SUPPLIES	\$0	\$0	\$721,000	N/A	\$721,000
Total General Government:	\$0	\$0	\$721,000	N/A	\$721,000
Public Safety					
K9 EXPENSES	\$0	\$0	\$1,000	N/A	\$1,000
OFFICE SUPPLIES	\$142	\$0	\$0	0%	\$0
UNIFORMS	\$800	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$39,870	\$0	\$9,500	N/A	\$9,500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
OPERATING MATERIAL & SUPPLIES	\$9,340	\$0	\$19,500	N/A	\$19,500
SOFTWARE MAINT CONTRACT	\$1,400	\$0	\$5,000	N/A	\$5,000
EQUIPMENT/FURNITURE PURCHASE	\$4,935	\$5,500	\$30,500	454.5%	\$25,000
Total Public Safety:	\$56,487	\$5,500	\$65,500	1,090.9%	\$60,000
Total Supplies:	\$56,487	\$5,500	\$786,500	14,200%	\$781,000
Services					
General Government					
MISCELLANEOUS EXPENSES	\$0	\$100,000	\$682,000	582%	\$582,000
Total General Government:	\$0	\$100,000	\$682,000	582%	\$582,000
Public Safety					
OTHER OUTSIDE SERVICES	\$0	\$0	\$21,500	N/A	\$21,500
TRAVEL AND PER DIEM	\$2,942	\$0	\$0	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$4,961	\$0	\$0	0%	\$0
DUES-MEMBERSHIPS-FEES	\$3,133	\$0	\$0	0%	\$0
Total Public Safety:	\$11,036	\$0	\$21,500	N/A	\$21,500
Total Services:	\$11,036	\$100,000	\$703,500	603.5%	\$603,500
Special Projects					
General Government					
SPECIAL EVENTS	\$0	\$2,000	\$0	-100%	-\$2,000
TOHONO O' ODHAM NATION GRANT	\$158	\$100,000	\$75,000	-25%	-\$25,000
VETERANS' MEMORIAL	\$72	\$0	\$0	0%	\$0
Total General Government:	\$230	\$102,000	\$75,000	-26.5%	-\$27,000
Public Safety					
POLICE DONATION EXPENSES	\$313	\$0	\$11,000	N/A	\$11,000
GRANT INDIRECT COSTS		\$0	\$52,000	N/A	\$52,000
Total Public Safety:	\$313	\$0	\$63,000	N/A	\$63,000
Total Special Projects:	\$544	\$102,000	\$138,000	35.3%	\$36,000
Capital Outlays/Projects					
General Government					
CAPITAL EQUIPMENT PURCHASE	\$0	\$477,000	\$427,000	-10.5%	-\$50,000
LAND IMPROVEMENTS	\$0	\$256,000	\$287,000	12.1%	\$31,000
Total General Government:	\$0	\$733,000	\$714,000	-2.6%	-\$19,000
Public Safety					
VEHICLES	\$0	\$160,000	\$0	-100%	-\$160,000
CAPITAL EQUIPMENT PURCHASE	\$0	\$35,500	\$0	-100%	-\$35,500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Public Safety:	\$0	\$195,500	\$0	-100%	-\$195,500
Total Capital Outlays/Projects:	\$0	\$928,500	\$714,000	-23.1%	-\$214,500
Transfers and Contingencies					
General Government					
FUTURE GRANTS	\$0	\$100,000	\$0	-100%	-\$100,000
TRANSFER OUT	\$0	\$0	\$8,531,000	N/A	\$8,531,000
Total General Government:	\$0	\$100,000	\$8,531,000	8,431%	\$8,431,000
Total Transfers and Contingencies:	\$0	\$100,000	\$8,531,000	8,431%	\$8,431,000
Other Financing Uses					
General Government					
OTHER FINANCING USES	\$0	\$10,000,000	\$10,000,000	0%	\$0
Total General Government:	\$0	\$10,000,000	\$10,000,000	0%	\$0
Total Other Financing Uses:	\$0	\$10,000,000	\$10,000,000	0%	\$0
Total Expense Objects:	\$337,620	\$11,698,000	\$21,248,000	81.6%	\$9,550,000

Fund Balance

Projections



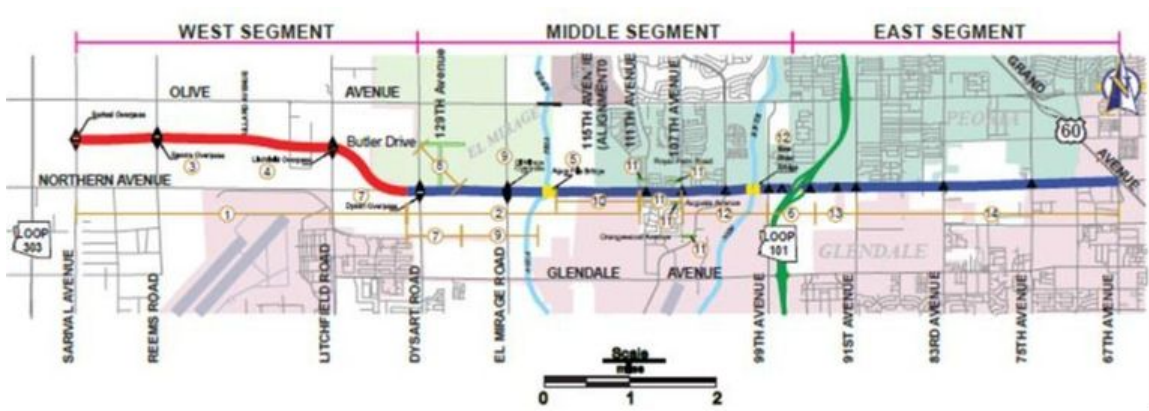
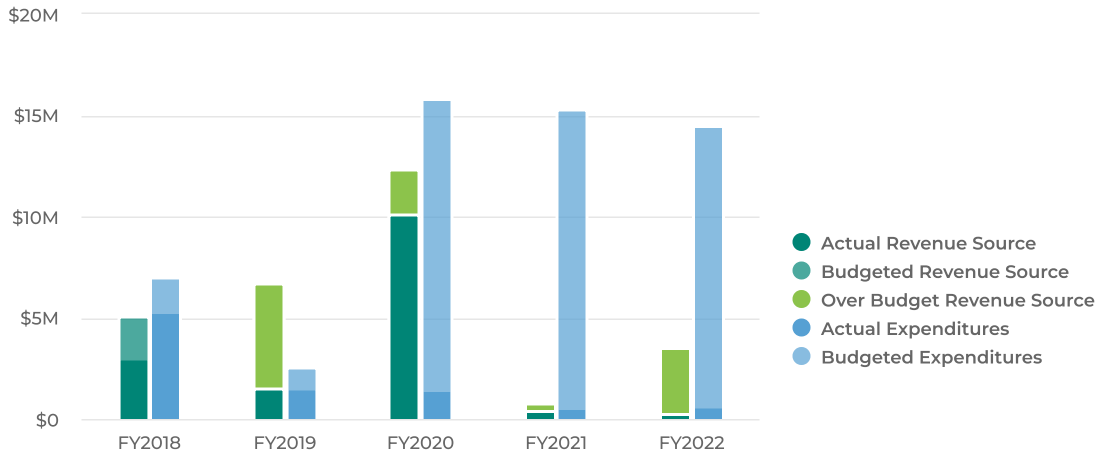


Capital - Streets

This fund is used to account for the City's portion of the annual payment related to Northern Parkway's construction. Northern Parkway is a joint venture between several project partners that share the cost of the construction. This fund also serves major roadway projects funded in part by the Maricopa Association of Governments (MAG) as well as covers the debt service payments related to the construction of those projects.

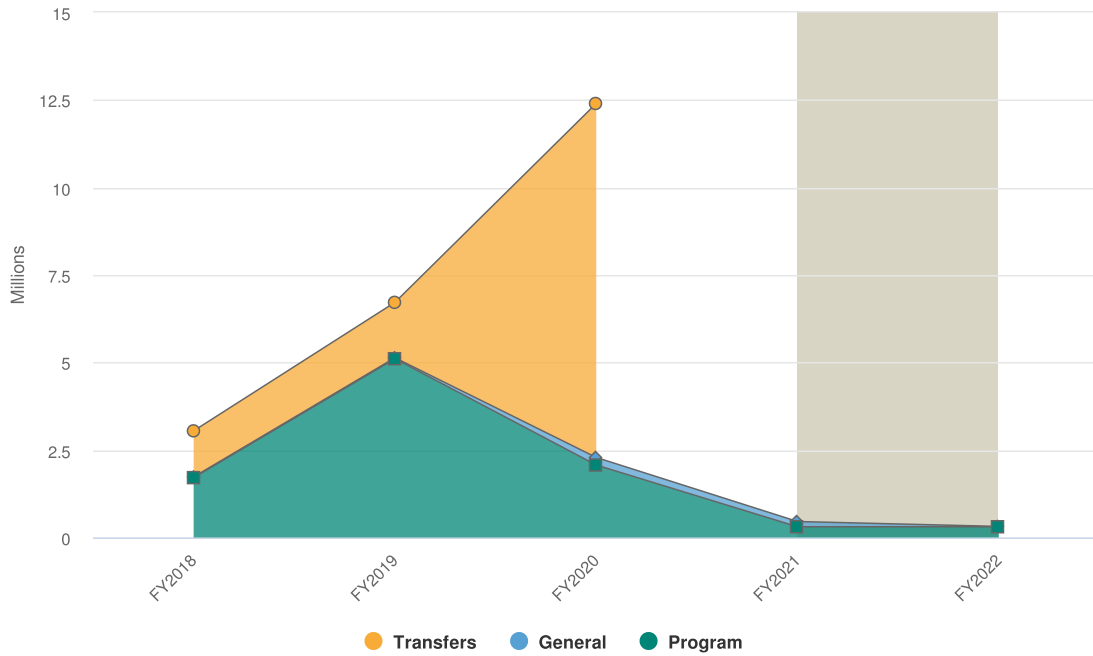
Summary

The City of El Mirage is projecting \$317K of revenue in FY2022, which represents a 30.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.1% or \$774K to \$14.55M in FY2022.



Revenues

Budgeted and Historical 2022 Revenues

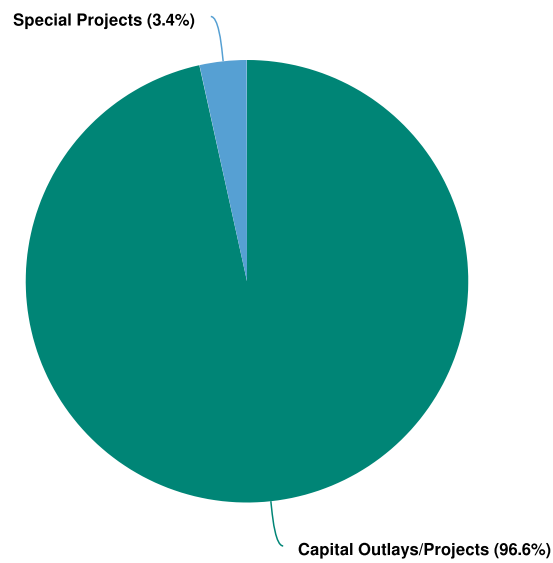


Grey background indicates budgeted figures.

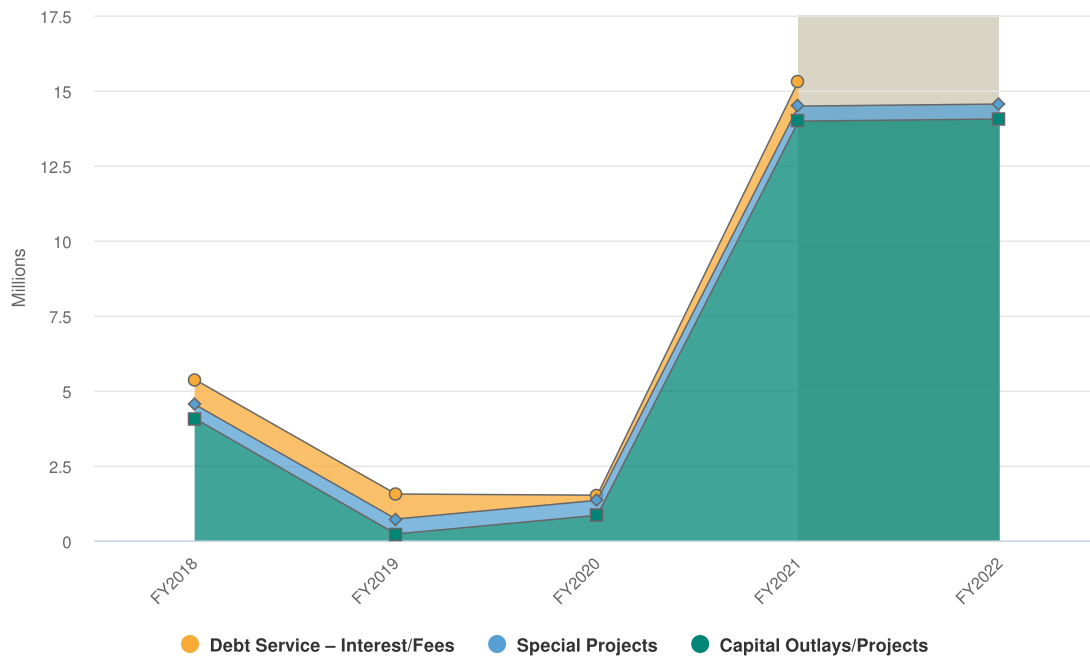
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
UNCLASSIFIED REVENUES	\$0	\$307,000	\$307,000	0%	\$0
REIMBURSEMENTS	\$2,070,778	\$0	\$0	0%	\$0
Total Program:	\$2,070,778	\$307,000	\$307,000	0%	\$0
General					
INTEREST REVENUE	\$216,388	\$150,000	\$10,000	-93.3%	-\$140,000
Total General:	\$216,388	\$150,000	\$10,000	-93.3%	-\$140,000
Transfers					
TRANSFER IN	\$10,114,000	\$0	\$0	0%	\$0
Total Transfers:	\$10,114,000	\$0	\$0	0%	\$0
Total Revenue Source:	\$12,401,166	\$457,000	\$317,000	-30.6%	-\$140,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



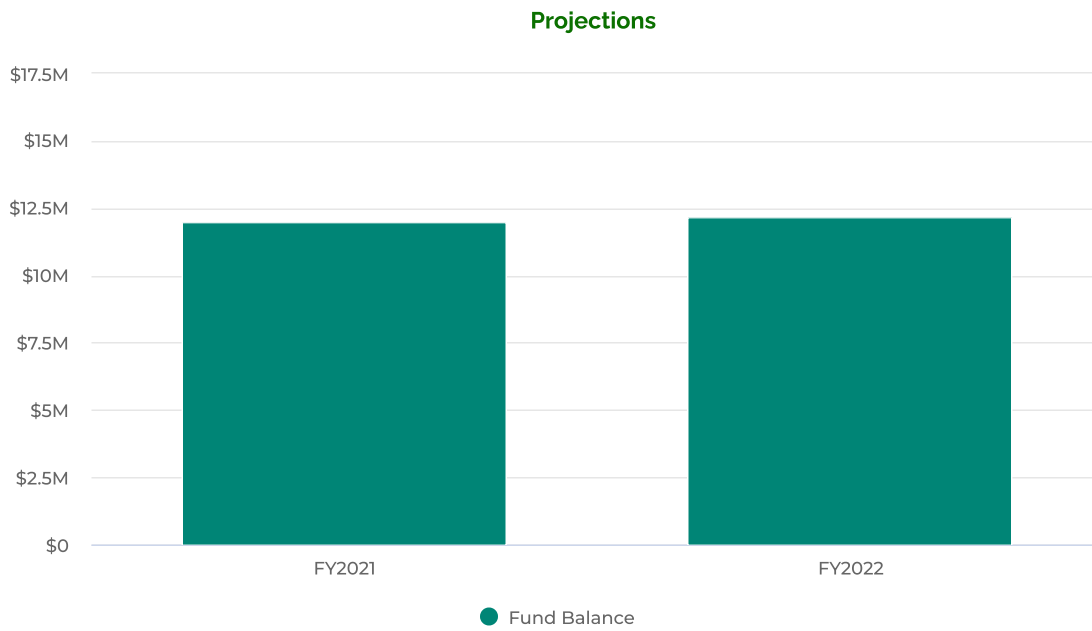
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Special Projects					
Highways and Streets					
NORTHERN PARKWAY PROJECT	\$500,000	\$500,000	\$500,000	0%	\$0
Total Highways and Streets:	\$500,000	\$500,000	\$500,000	0%	\$0
Total Special Projects:	\$500,000	\$500,000	\$500,000	0%	\$0
Capital Outlays/Projects					
Highways and Streets					
STREET IMPROVEMENTS-CAPITAL	\$839,520	\$13,979,500	\$14,048,500	0.5%	\$69,000
Total Highways and Streets:	\$839,520	\$13,979,500	\$14,048,500	0.5%	\$69,000
Total Capital Outlays/Projects:	\$839,520	\$13,979,500	\$14,048,500	0.5%	\$69,000
Debt Service – Interest/Fees					
Highways and Streets					
INTEREST	\$170,700	\$332,000	\$0	-100%	-\$332,000
EXCISE BOND PRINCIPLE	\$0	\$510,000	\$0	-100%	-\$510,000
TRUST/AGENCY FEES	\$900	\$1,000	\$0	-100%	-\$1,000
Total Highways and Streets:	\$171,600	\$843,000	\$0	-100%	-\$843,000
Total Debt Service – Interest/Fees:	\$171,600	\$843,000	\$0	-100%	-\$843,000
Total Expense Objects:	\$1,511,120	\$15,322,500	\$14,548,500	-5.1%	-\$774,000

Fund Balance



Significant Changes

- No significant changes as the Northern Parkway Project is the same payment of \$500,000 as last year.



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.

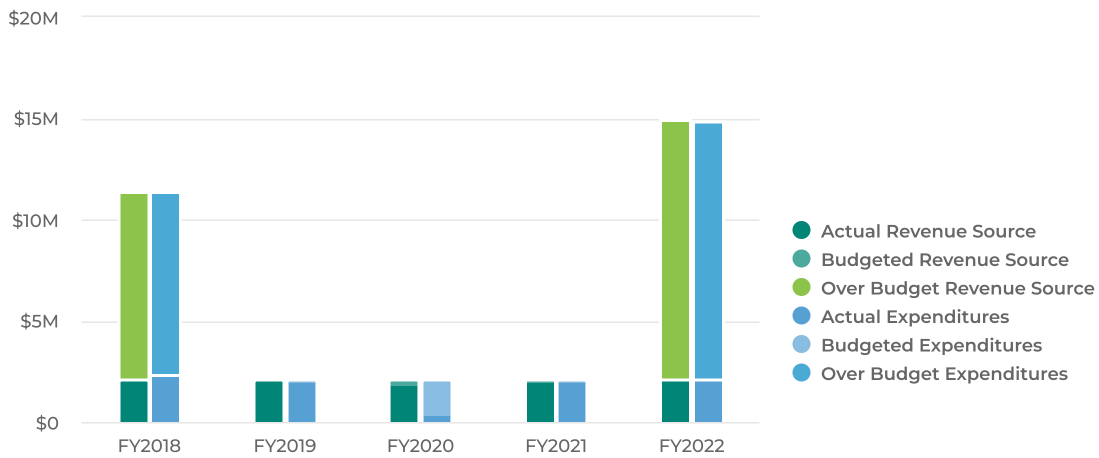


Debt Service

General Obligation (GO) debt is backed by the full faith and credit of the city 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 the 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.

Summary

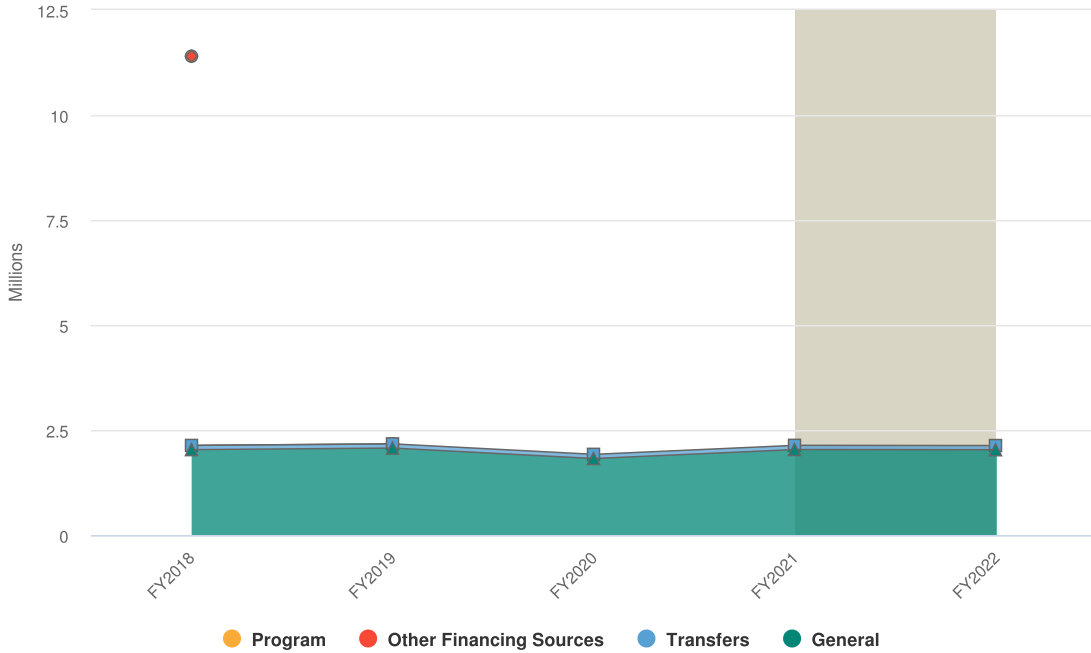
The City of El Mirage is projecting \$2.13M of revenue in FY2022, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to increase by 2.1% or \$45K to \$2.17M in FY2022.



Revenues

The secondary property tax makes up nearly all the revenue in the Debt Service Fund as directed by state law. The \$100,000 transfer is from the General Fund.

Budgeted and Historical 2022 Revenues

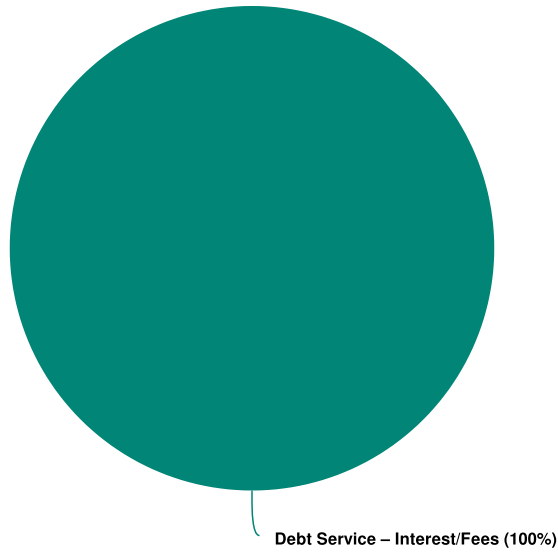


Grey background indicates budgeted figures.

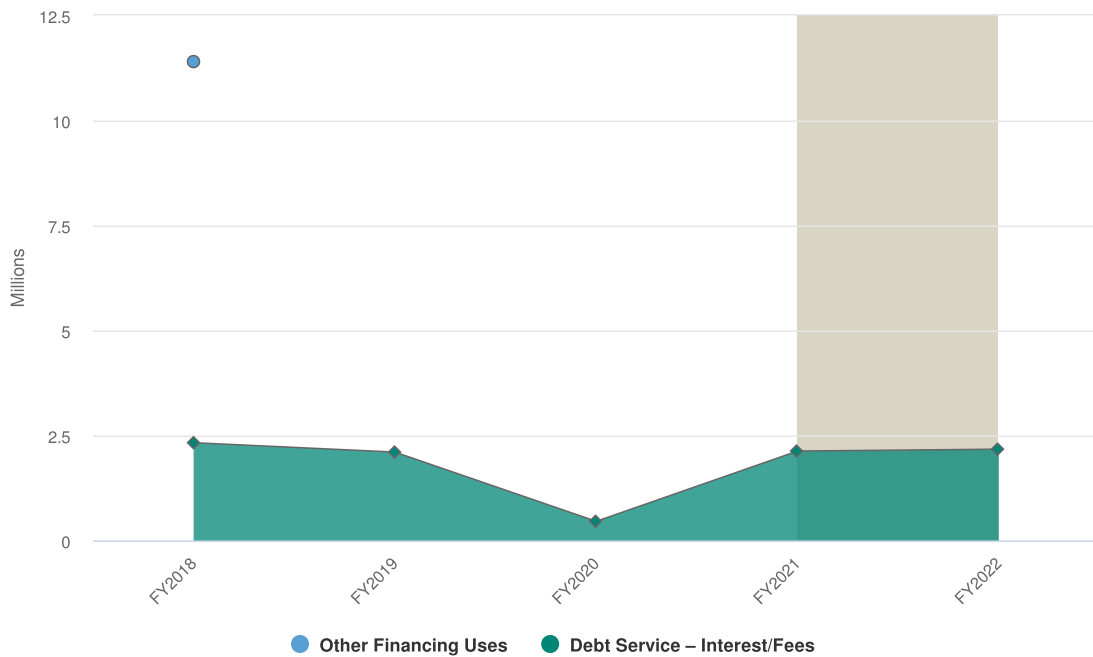
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
SECONDARY PROPERTY TAX	\$1,809,269	\$2,030,000	\$2,030,000	0%	\$0
INTEREST REVENUE	\$11,496	\$5,000	\$0	-100%	-\$5,000
TRANSFER IN	\$100,000	\$100,000	\$100,000	0%	\$0
Total Revenue Source:	\$1,920,765	\$2,135,000	\$2,130,000	-0.2%	-\$5,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



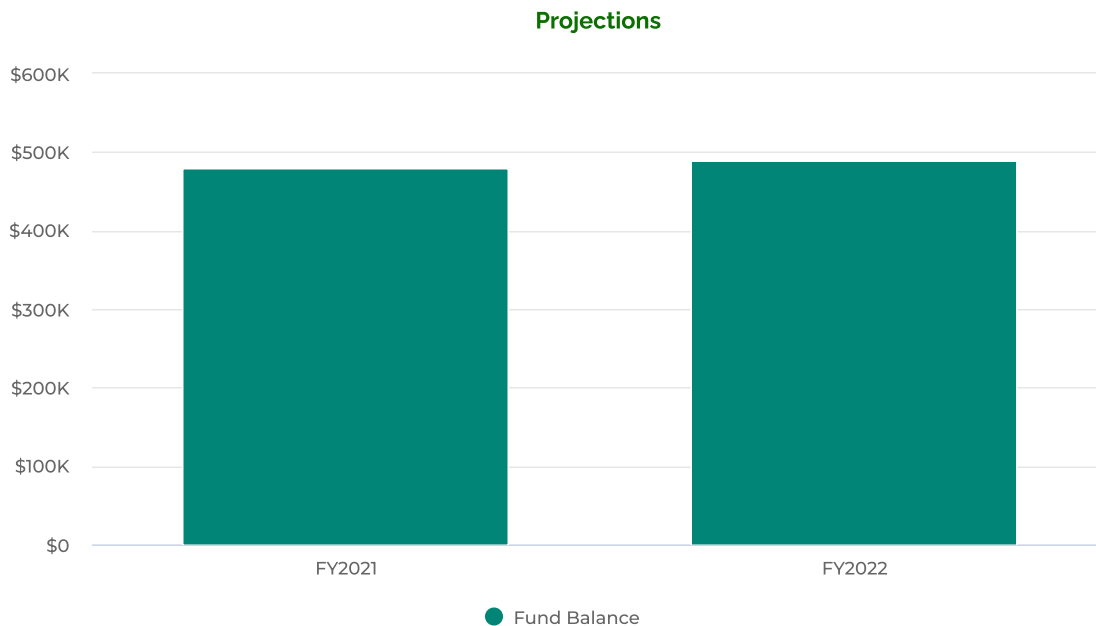
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Debt Service – Interest/Fees					
General Government					
INTEREST	\$455,581	\$869,500	\$860,000	-1.1%	-\$9,500
GADA - SERIES 2004 - PRINCIPAL	\$0	\$1,230,000	\$1,285,000	4.5%	\$55,000
TRUST/AGENCY FEES	\$1,125	\$30,500	\$30,000	-1.6%	-\$500
Total General Government:	\$456,706	\$2,130,000	\$2,175,000	2.1%	\$45,000
Total Debt Service – Interest/Fees:	\$456,706	\$2,130,000	\$2,175,000	2.1%	\$45,000
Total Expense Objects:	\$456,706	\$2,130,000	\$2,175,000	2.1%	\$45,000

Fund Balance



Significant Changes

- The City continues to pay down existing debt and has not issued new General Obligation (GO) debt since 2017. As a result, interest payments are projected to decrease \$9,500 while principal payments increase \$55,000.

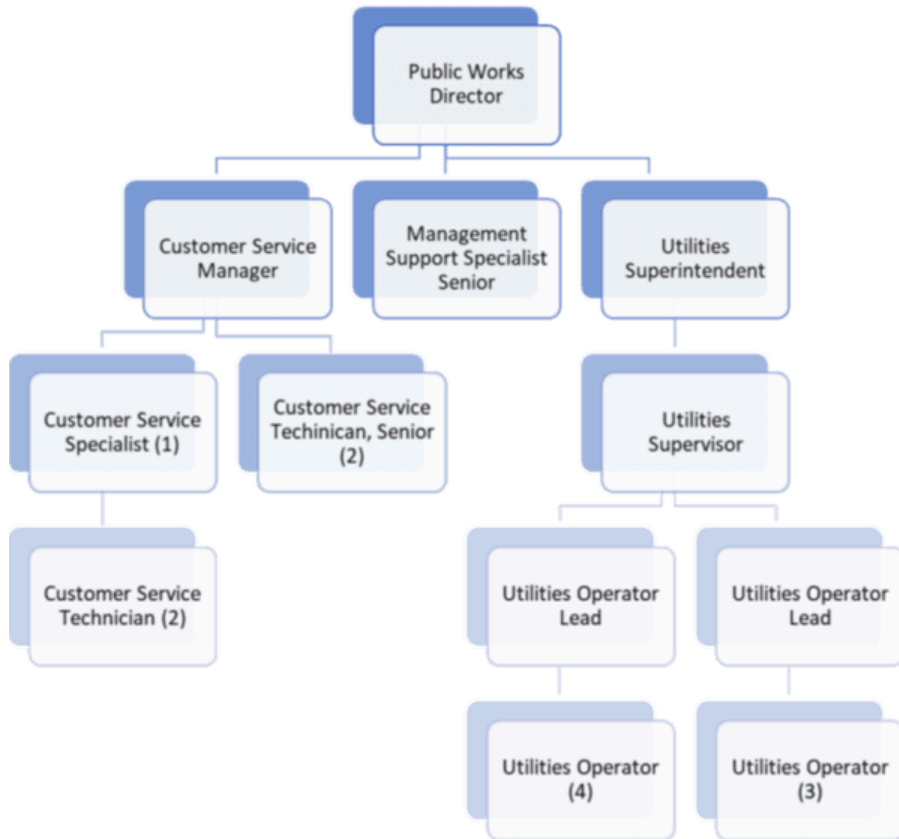


Water

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. The Water Fund includes the Irrigation Fund for audit purposes. There are five components to the Water Fund:

- Utilities' administration includes costs associated with the administrative aspects of management of the utilities' enterprise fund.
- Capital projects goal is maintaining a consistent and safe infrastructure for water delivery.
- Customer service is responsible for tracking and billing water use through the El Mirage utility system.
- Transfers between funds account for a variety of internal activity.
- Water operations houses the costs for the day-to-day operations of the water distribution and production systems.

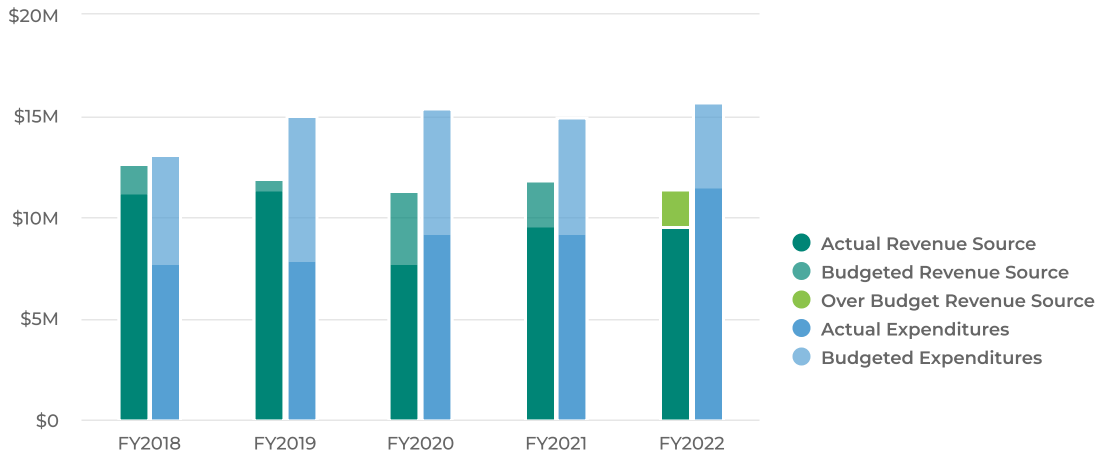
Organizational Chart





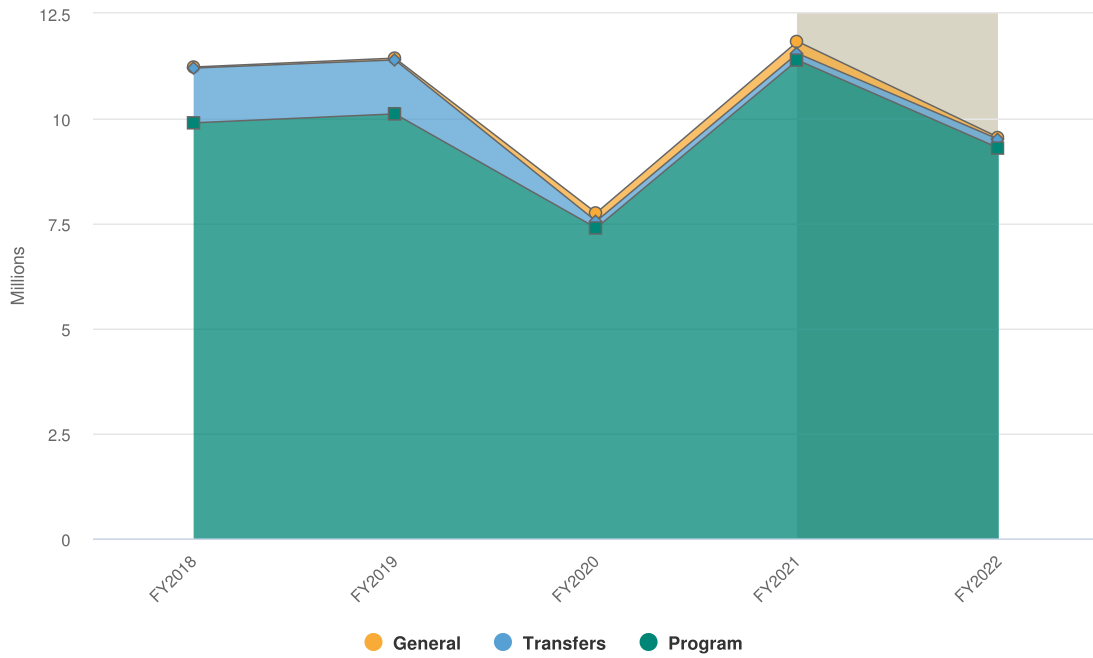
Summary

The City of El Mirage is projecting \$9.55M of revenue in FY2022, which represents a 19.3% decrease over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$738.5K to \$15.72M in FY2022.



Revenues

Budgeted and Historical 2022 Revenues



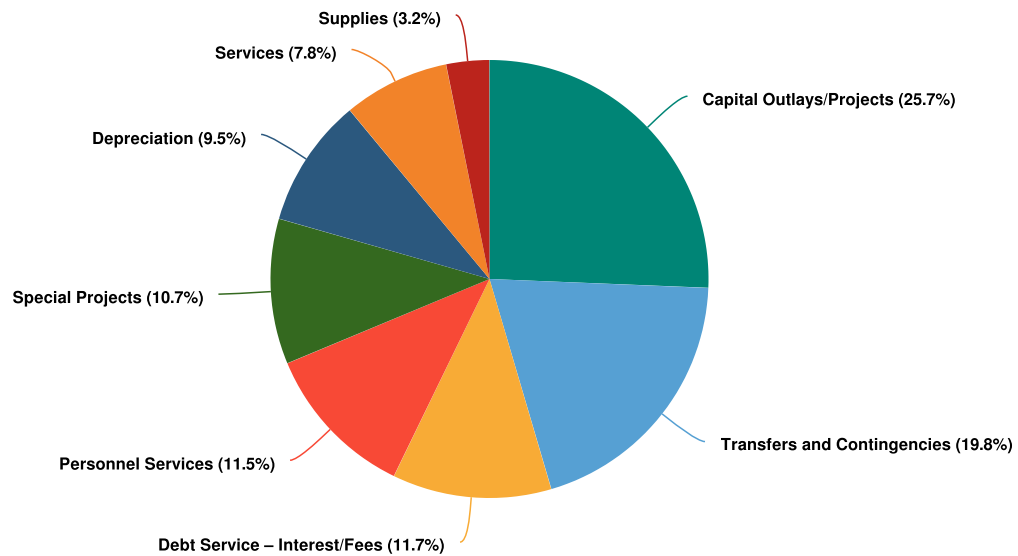
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
LATE FEE	\$122,947	\$150,000	\$75,000	-50%	-\$75,000
NEW METERS	\$43,402	\$10,000	\$15,000	50%	\$5,000
NEW WATER ACCOUNTS	\$57,645	\$60,000	\$50,000	-16.7%	-\$10,000
TURN OFF/ON FEES	\$100,635	\$120,000	\$60,000	-50%	-\$60,000
WATER RECHARGE FEE	\$372,128	\$530,000	\$530,000	0%	\$0
DOOR NOTICE FEES	\$352	\$0	\$0	0%	\$0
WATER SERVICE CHARGES	\$6,575,442	\$8,500,000	\$8,400,000	-1.2%	-\$100,000
UNCLASSIFIED REVENUES	\$121,228	\$15,000	\$15,000	0%	\$0
CASH OVER/SHORT	-\$89	\$0	\$0	0%	\$0
REIMBURSEMENTS	\$0	\$2,005,000	\$0	-100%	-\$2,005,000
RECOVERY FROM PRIOR YEAR	\$6	\$0	\$0	0%	\$0
GRANTS	\$0	\$0	\$150,000	N/A	\$150,000
Total Program:	\$7,393,697	\$11,390,000	\$9,295,000	-18.4%	-\$2,095,000
General					
INTEREST REVENUE	\$199,399	\$285,000	\$45,000	-84.2%	-\$240,000
Total General:	\$199,399	\$285,000	\$45,000	-84.2%	-\$240,000

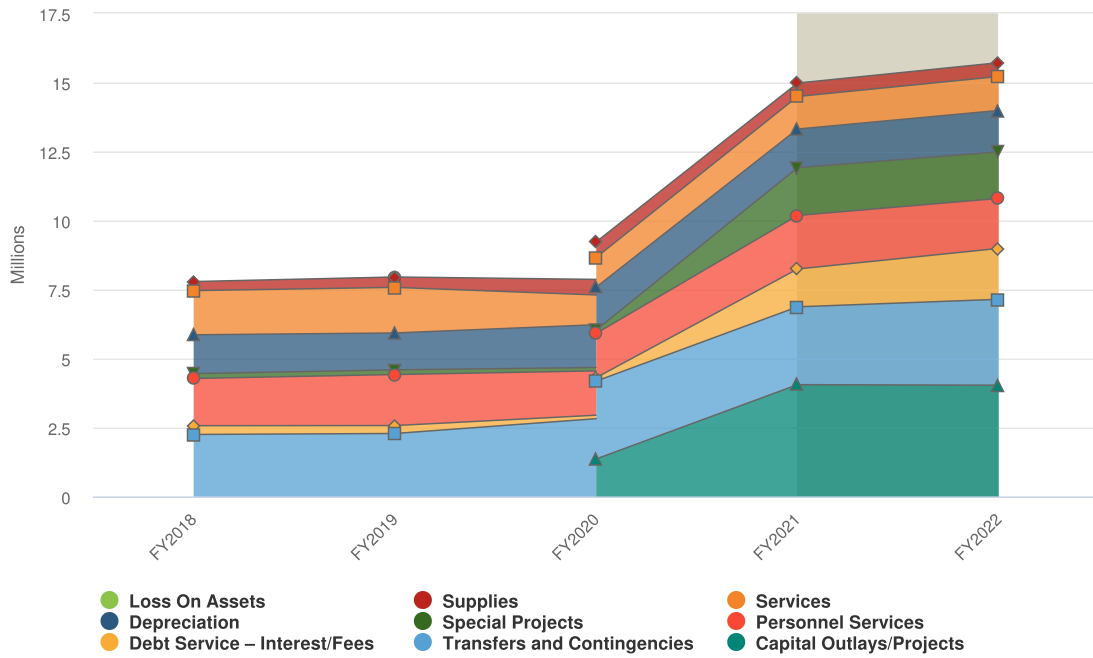
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Transfers					
TRANSFER IN	\$160,000	\$160,000	\$207,000	29.4%	\$47,000
Total Transfers:	\$160,000	\$160,000	\$207,000	29.4%	\$47,000
Total Revenue Source:	\$7,753,096	\$11,835,000	\$9,547,000	-19.3%	-\$2,288,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
Business Type					
SALARIES AND WAGES	\$151,446	\$180,000	\$188,000	4.4%	\$8,000
OVERTIME	\$59	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$12,583	\$15,000	\$16,000	6.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$9,169	\$12,000	\$12,000	0%	\$0
MEDICARE CONTRIBUTION	\$2,144	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$18,347	\$22,000	\$24,000	9.1%	\$2,000
DEFERRED COMPENSATION			\$7,000	N/A	\$7,000
WORKERS COMPENSATION	\$1,620	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$50	\$1,000	\$1,000	0%	\$0
LABOR DISTRIBUTION	\$330,000	\$330,000	\$191,000	-42.1%	-\$139,000
SALARIES AND WAGES	\$499,292	\$657,000	\$624,000	-5%	-\$33,000
OVERTIME	\$37,976	\$24,000	\$40,000	66.7%	\$16,000
ON CALL PAY	\$0	\$10,000	\$10,000	0%	\$0
COMP TIME	\$1,847	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$92,281	\$127,000	\$132,000	3.9%	\$5,000
SOCIAL SECURITY CONTRIBUTION	\$31,958	\$43,000	\$42,000	-2.3%	-\$1,000
MEDICARE CONTRIBUTION	\$7,474	\$11,000	\$10,000	-9.1%	-\$1,000

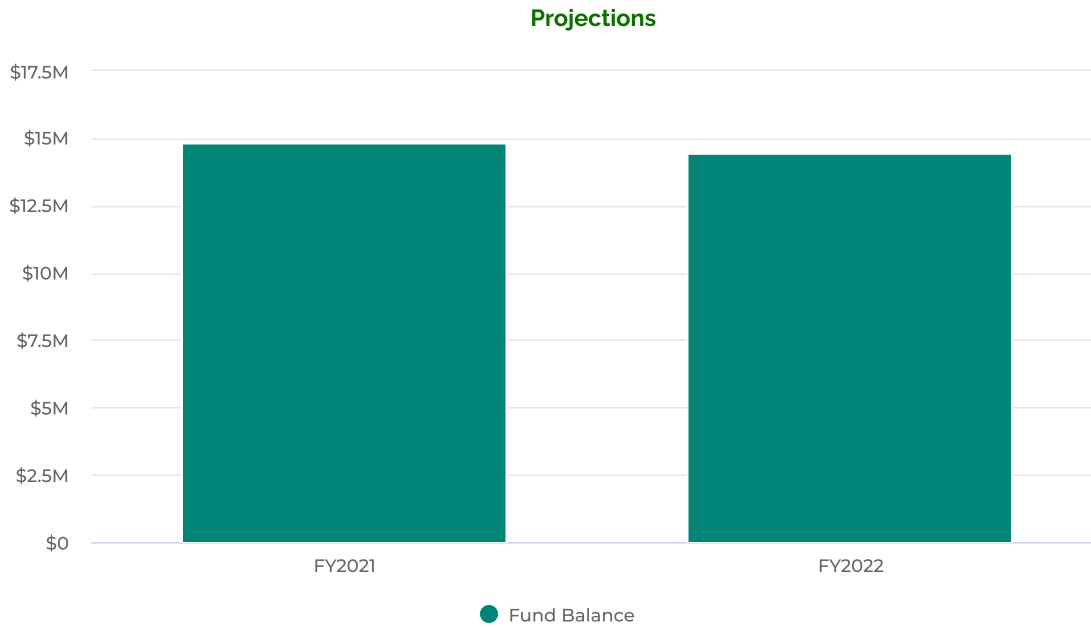
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
ASRS CONTRIBUTION	\$64,416	\$88,000	\$88,000	0%	\$0
WORKERS COMPENSATION	\$14,679	\$31,000	\$21,000	-32.3%	-\$10,000
UNEMPLOYMENT INSURANCE	\$313	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	-\$27,000	-\$27,000	-\$27,000	0%	\$0
SALARIES AND WAGES	\$247,402	\$271,000	\$287,000	5.9%	\$16,000
OVERTIME	\$2,393	\$5,000	\$5,000	0%	\$0
COMP TIME	\$713	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$58,142	\$68,000	\$67,000	-1.5%	-\$1,000
SOCIAL SECURITY CONTRIBUTION	\$14,665	\$18,000	\$19,000	5.6%	\$1,000
MEDICARE CONTRIBUTION	\$3,430	\$4,000	\$5,000	25%	\$1,000
ASRS CONTRIBUTION	\$28,720	\$35,000	\$37,000	5.7%	\$2,000
WORKERS COMPENSATION	\$468	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$178	\$3,000	\$2,000	-33.3%	-\$1,000
LABOR DISTRIBUTION	\$591	\$0	\$0	0%	\$0
Total Business Type:	\$1,605,358	\$1,939,000	\$1,811,000	-6.6%	-\$128,000
Total Personnel Services:	\$1,605,358	\$1,939,000	\$1,811,000	-6.6%	-\$128,000
Supplies					
Business Type					
OFFICE SUPPLIES	\$2,202	\$5,000	\$5,000	0%	\$0
CONSERVATION PROGRAM		\$10,000	\$10,000	0%	\$0
SMALL TOOLS/EQUIP/PARTS	\$7,206	\$7,000	\$7,000	0%	\$0
FUEL AND LUBRICANTS	\$17,711	\$23,500	\$23,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$6,047	\$8,500	\$8,500	0%	\$0
METER/PARTS/CALIBRATION	\$87,233	\$90,000	\$90,000	0%	\$0
PIPES, FITTINGS & REPAIRS	\$59,603	\$50,000	\$50,000	0%	\$0
CHEMICALS	\$17,586	\$30,000	\$30,000	0%	\$0
ASPHALT/COAL MATERIAL	\$5,099	\$6,000	\$6,000	0%	\$0
FIRE HYDRANTS/PARTS	\$5,499	\$15,000	\$20,000	33.3%	\$5,000
OFFICE SUPPLIES	\$1,458	\$1,500	\$1,500	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$324	\$500	\$500	0%	\$0
UNIFORMS	\$797	\$3,500	\$3,500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$1,921	\$1,500	\$1,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$168	\$1,000	\$1,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$4,943	\$3,500	\$7,500	114.3%	\$4,000
COMPUTER/PRINTER MAINTENANCE	\$0	\$500	\$500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$35,149	\$35,000	\$40,000	14.3%	\$5,000
WELL SITE MAINTENANCE/REPAIRS	\$307,613	\$181,000	\$181,000	0%	\$0
OTHER MAINTENANCE/REPAIRS	\$686	\$2,500	\$2,500	0%	\$0
OFFICE SUPPLIES	\$1,559	\$2,500	\$2,500	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$443	\$3,000	\$3,000	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
EQUIPMENT/FURNITURE PURCHASE	\$224	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$552	\$500	\$1,000	100%	\$500
OTHER MAINTENANCE/REPAIRS	\$0	\$4,500	\$3,000	-33.3%	-\$1,500
Total Business Type:	\$564,022	\$486,500	\$499,500	2.7%	\$13,000
Total Supplies:	\$564,022	\$486,500	\$499,500	2.7%	\$13,000
Services					
Business Type					
TRAVEL AND PER DIEM	\$0	\$1,500	\$1,500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$3,775	\$5,500	\$5,000	-9.1%	-\$500
DUES-MEMBERSHIPS-FEES	\$1,000	\$1,000	\$1,000	0%	\$0
PROFESSIONAL SERVICES	\$14,958	\$18,500	\$18,500	0%	\$0
CONTRACTED SERVICES	\$166,714	\$112,500	\$112,500	0%	\$0
LIABILITY INSURANCE	\$216,907	\$215,000	\$230,000	7%	\$15,000
TECH/SOFTWARE SUPPORT	\$45,009	\$32,000	\$32,000	0%	\$0
LICENSE AND PERMITS	\$11,570	\$12,000	\$12,000	0%	\$0
EQUIPMENT RENT/LEASES	\$7,684	\$7,000	\$7,000	0%	\$0
SAMPLING/TESTING	\$22,793	\$35,000	\$35,000	0%	\$0
ANNUAL WATER FEES	\$25,925	\$25,000	\$0	-100%	-\$25,000
TRAVEL AND PER DIEM	\$3,876	\$1,000	\$1,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$3,460	\$7,000	\$10,500	50%	\$3,500
PRINTING COST	\$0	\$1,000	\$1,000	0%	\$0
MAILING COST	\$503	\$1,000	\$1,000	0%	\$0
DUES-MEMBERSHIPS-FEES	\$4,887	\$8,000	\$8,000	0%	\$0
WIRELESS COMMUNICATIONS	\$7,674	\$9,500	\$9,500	0%	\$0
TRASH SERVICE			\$500	N/A	\$500
BUILDING WATER/SEWER SERVICES	\$35	\$0	\$3,000	N/A	\$3,000
LANDSCAPING/IRRIGATION	\$422	\$0	\$12,000	N/A	\$12,000
UTILITY ELECTRICITY	\$317,089	\$375,000	\$409,000	9.1%	\$34,000
CONTRACTED SERVICES	\$63,477	\$72,500	\$76,000	4.8%	\$3,500
TECH/SOFTWARE SUPPORT	\$19,618	\$60,000	\$40,000	-33.3%	-\$20,000
ARMORED CAR SERVICES	\$4,459	\$7,500	\$7,500	0%	\$0
TRAVEL AND PER DIEM	\$2,119	\$3,000	\$3,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$1,500	\$3,500	\$3,500	0%	\$0
PRINTING COST	\$1,597	\$3,000	\$3,000	0%	\$0
MAILING COST	\$962	\$2,000	\$2,000	0%	\$0
MAILING COST-UTILITY BILLING	\$40,000	\$53,500	\$53,500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$82	\$500	\$500	0%	\$0
BANK CHARGES/MERCHANT SERVICES	\$87,864	\$102,000	\$120,000	17.6%	\$18,000
BANK CHARGES/LOCKBOX	\$1,556	\$3,000	\$10,000	233.3%	\$7,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
MISCELLANEOUS EXPENSES	\$326	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	\$503	\$1,500	\$1,500	0%	\$0
COLLECTION SERVICES	\$338	\$0	\$0	0%	\$0
Total Business Type:	\$1,078,680	\$1,179,500	\$1,230,500	4.3%	\$51,000
Total Services:	\$1,078,680	\$1,179,500	\$1,230,500	4.3%	\$51,000
Special Projects					
Business Type					
RATE STUDY	\$0	\$18,000	\$0	-100%	-\$18,000
SPECIAL PROJECTS	\$0	\$60,000	\$0	-100%	-\$60,000
ASSURED WATER SUPPLY	\$122,961	\$1,653,000	\$1,687,000	2.1%	\$34,000
Total Business Type:	\$122,961	\$1,731,000	\$1,687,000	-2.5%	-\$44,000
Total Special Projects:	\$122,961	\$1,731,000	\$1,687,000	-2.5%	-\$44,000
Capital Outlays/Projects					
Business Type					
CAPITAL EQUIPMENT PURCHASE	\$73,361	\$100,000	\$140,000	40%	\$40,000
VEHICLES	\$43,626	\$47,000	\$47,000	0%	\$0
BUILDING/DATA INFRAS. IMPROV.	\$0	\$325,000	\$625,000	92.3%	\$300,000
LAND IMPROVEMENTS		\$125,000	\$70,000	-44%	-\$55,000
PRE-CONSTRUCTION DESIGN	\$1,238,218	\$3,455,000	\$3,151,000	-8.8%	-\$304,000
CAPITAL EQUIPMENT PURCHASE	\$6,070	\$0	\$0	0%	\$0
Total Business Type:	\$1,361,274	\$4,052,000	\$4,033,000	-0.5%	-\$19,000
Total Capital Outlays/Projects:	\$1,361,274	\$4,052,000	\$4,033,000	-0.5%	-\$19,000
Depreciation					
Business Type					
DEPRECIATION	\$1,550,000	\$1,400,000	\$1,500,000	7.1%	\$100,000
Total Business Type:	\$1,550,000	\$1,400,000	\$1,500,000	7.1%	\$100,000
Total Depreciation:	\$1,550,000	\$1,400,000	\$1,500,000	7.1%	\$100,000
Debt Service – Interest/Fees					
Business Type					
WIFA - PRINCIPAL	\$0	\$1,131,500	\$1,469,000	29.8%	\$337,500
DEFERRED AMOUNT OF REFUNDING	\$0	\$18,000	\$18,000	0%	\$0
WIFA - INTEREST	\$125,306	\$222,000	\$126,500	-43%	-\$95,500
TRUST/AGENCY FEES	\$0	\$0	\$231,500	N/A	\$231,500
Total Business Type:	\$125,306	\$1,371,500	\$1,845,000	34.5%	\$473,500
Total Debt Service – Interest/Fees:	\$125,306	\$1,371,500	\$1,845,000	34.5%	\$473,500
Transfers and Contingencies					
Business Type					
TRANSFER OUT	\$2,820,000	\$2,820,000	\$3,112,000	10.4%	\$292,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Business Type:	\$2,820,000	\$2,820,000	\$3,112,000	10.4%	\$292,000
Total Transfers and Contingencies:	\$2,820,000	\$2,820,000	\$3,112,000	10.4%	\$292,000
Total Expense Objects:	\$9,227,601	\$14,979,500	\$15,718,000	4.9%	\$738,500

Fund Balance



Significant Changes

- Increase in fire hydrant repairs reflects anticipated increases in FY22 costs.
- Increase in utility electricity reflects anticipated increases in cost from provider.
- Increase in bank charges for merchant services and lockbox reflects historical trends.

Accomplishments

1. Water division produced and delivered over 1.84 billion gallons of water in 2020.
2. Customer service provided support to over 12,920 city utility accounts.
3. The water division completed various capital projects including well site improvements, storage tank rehabilitation, and critical valve replacements.

Objectives

- Maintain non-revenue water percentage at or below ADWR standard.
- Maintain or reduce per capita water usage by 3% over FY20/21.
- Maintain cost/million gallons of water delivered no more than 3% of FY20/21 budget.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Secure Future	Non-revenue water percentage	6.63%	9.87%	<10%
Secure Future	Per capita water usage (gallons per day)	118	126	120
Superior Infrastructure	Operational cost/million gallons of water delivered	-31.7%	+10%	+20%

Analysis of Program Performance:

1. Monitored through non-revenue water percentage from annual report
2. Monitored through per capita water usage from annual report
3. Operational cost/millions of gallons of water delivered was down 31.7% from FY19 to FY20 because of removal of charges to City properties. This is anticipated to increase when charges to City properties are included in FY21 calculations.



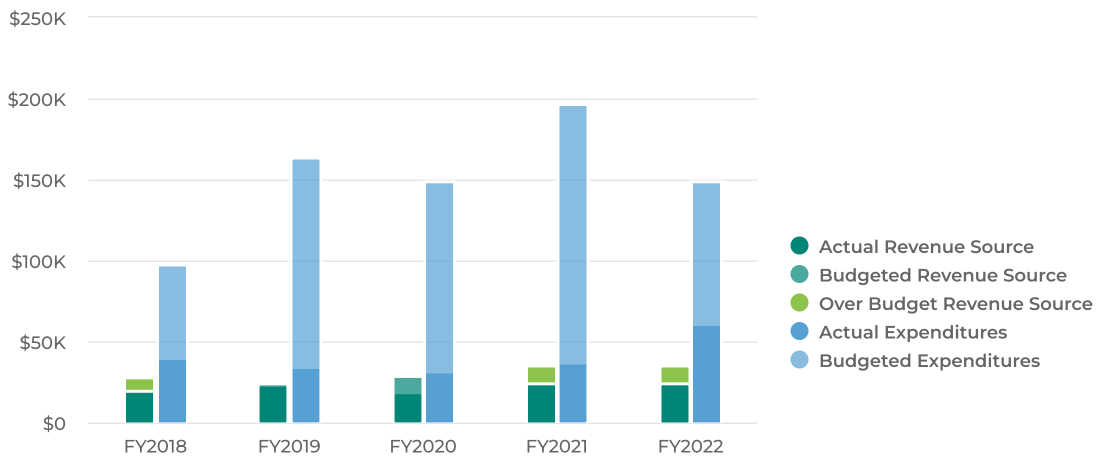
Irrigation

The City is responsible for managing the Dysart Ranchettes Irrigation System. This system is a nonpotable water source for irrigation purposes for the Dysart Ranchettes neighborhood.



Summary

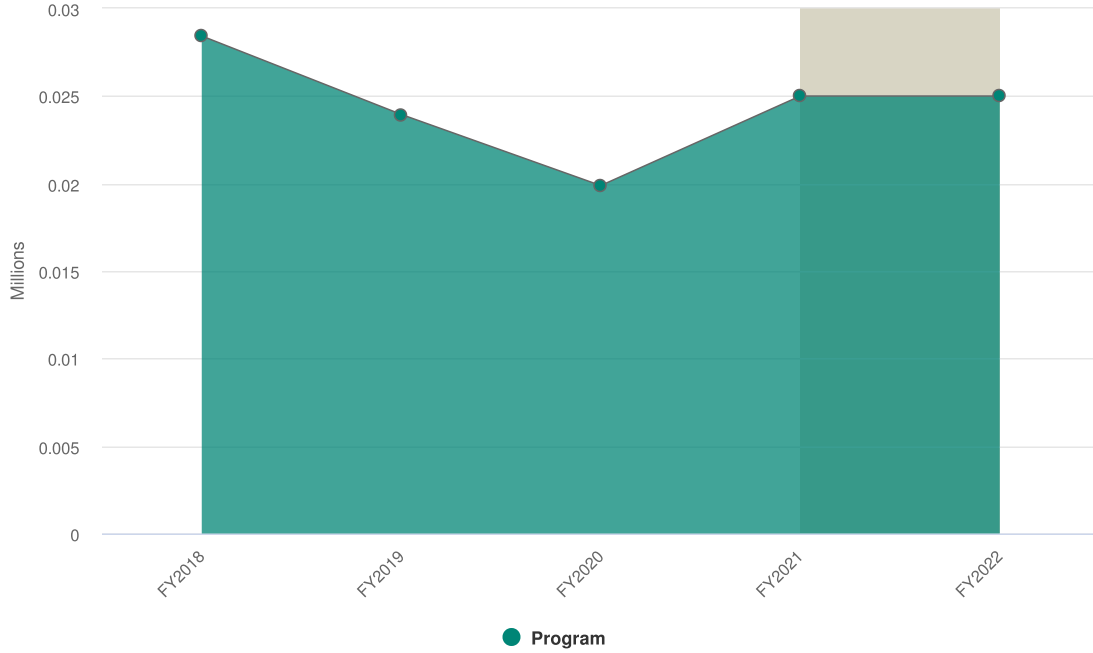
The City of El Mirage is projecting \$25K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 24.1% or \$48K to \$151K in FY2022.



Revenues

The revenues generated in the Irrigation Fund are from the fees assessed to residents for irrigation water usage.

Budgeted and Historical 2022 Revenues

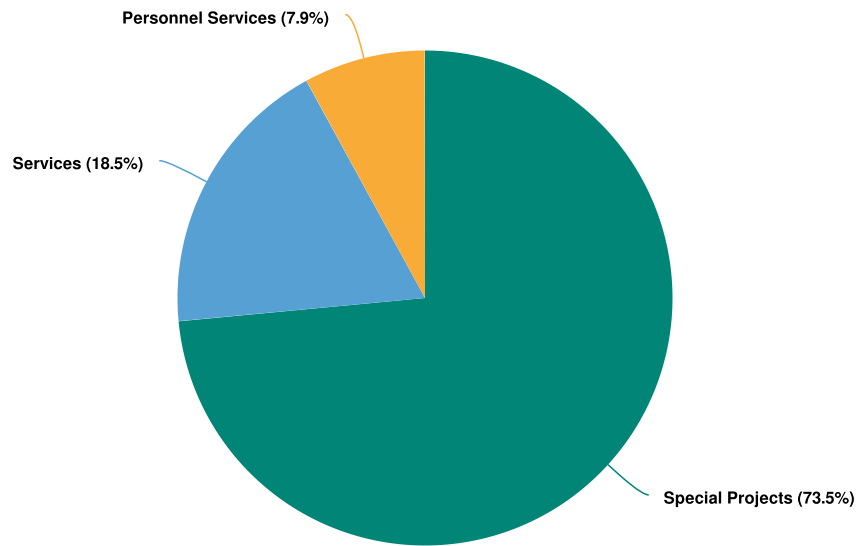


Grey background indicates budgeted figures.

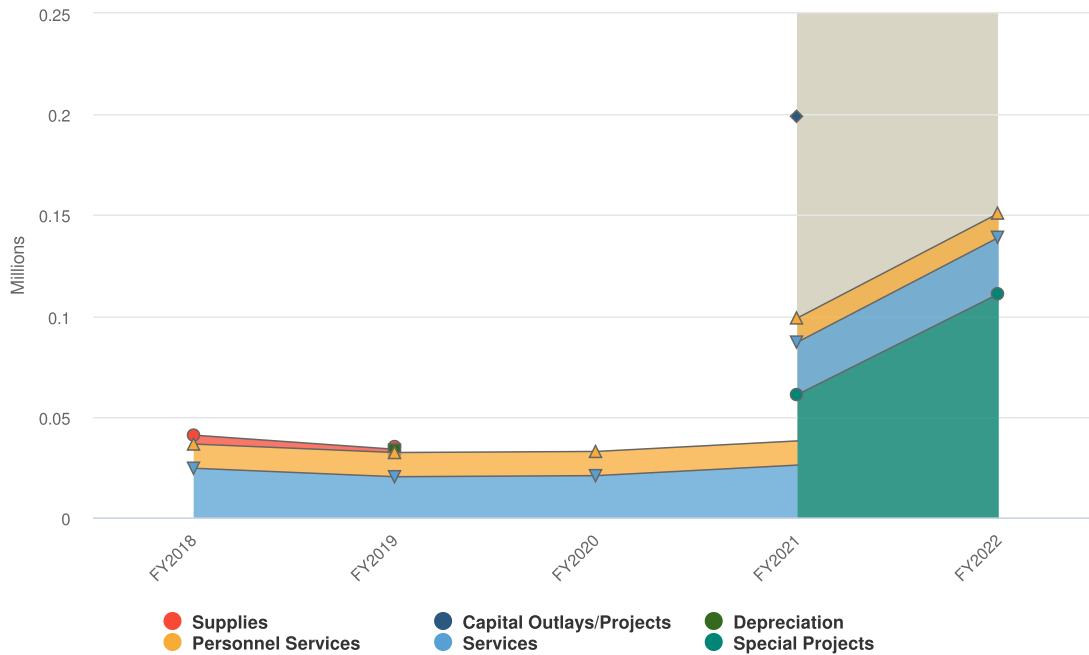
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
IRRIGATION	\$19,883	\$25,000	\$25,000	0%	\$0
Total Program:	\$19,883	\$25,000	\$25,000	0%	\$0
Total Revenue Source:	\$19,883	\$25,000	\$25,000	0%	\$0

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Business Type					
LABOR DISTRIBUTION	\$12,000	\$12,000	\$12,000	0%	\$0
UTILITY ELECTRICITY	\$20,763	\$26,000	\$28,000	7.7%	\$2,000
ASSURED WATER SUPPLY	\$0	\$61,000	\$111,000	82%	\$50,000
CAPITAL EQUIPMENT PURCHASE	\$0	\$100,000	\$0	-100%	-\$100,000
Total Business Type:	\$32,763	\$199,000	\$151,000	-24.1%	-\$48,000
Total Expense Objects:	\$32,763	\$199,000	\$151,000	-24.1%	-\$48,000

Significant Changes

- Increase in Special Projects by \$50,000 reflects the allocation of assured water supply costs to offset irrigation water use.
- Decrease in Capital Equipment Purchase by \$100,000.

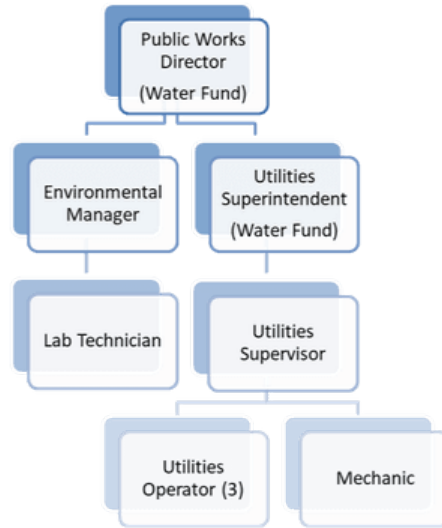


Wastewater

Wastewater is tasked with ensuring the safe and reliable operation and maintenance of all wastewater infrastructure, facilities and services within the city's service area. Wastewater 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.

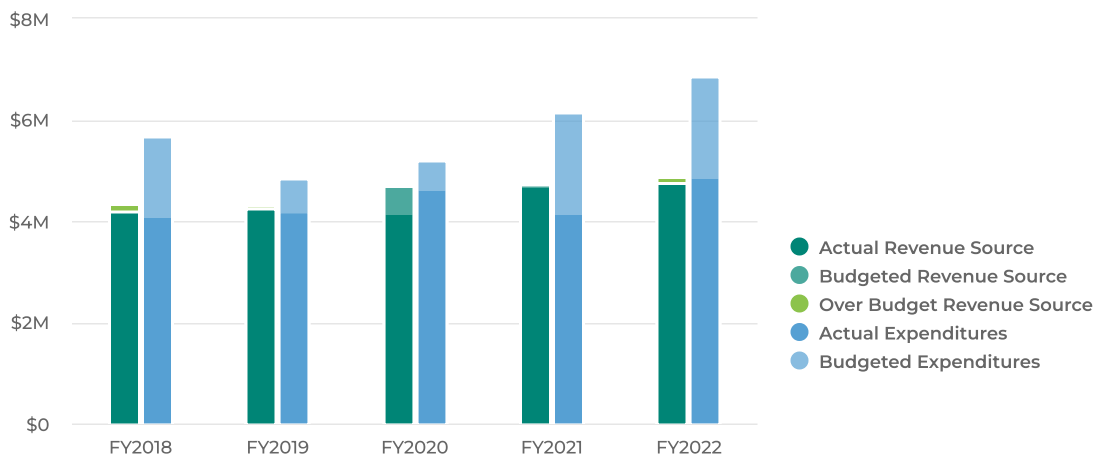
Routine tasks include the following: high pressure sewer line cleaning, inspection of sewer manholes on an annual basis routine inspection and maintenance of sewer manholes, perform dye tests to investigate sewer service line connections, sewer manhole insecticide treatment and operation and maintenance of city's two lift stations.

Organizational Chart



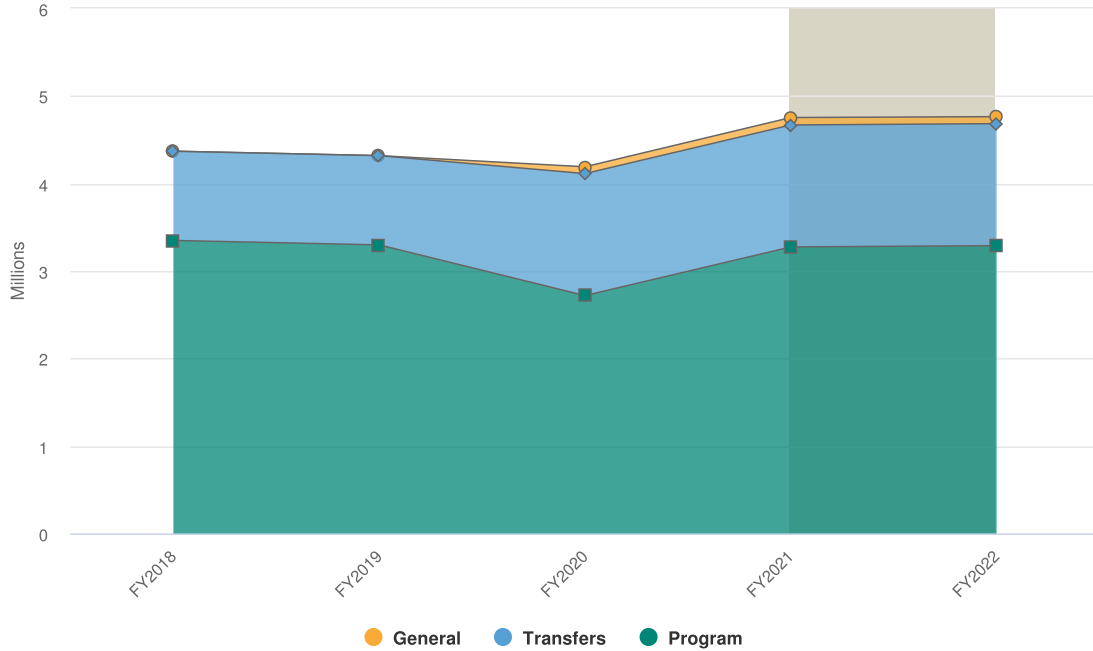
Summary

The City of El Mirage is projecting \$4.76M of revenue in FY2022, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.3% or \$699.5K to \$6.87M in FY2022.



Revenues

Budgeted and Historical 2022 Revenues

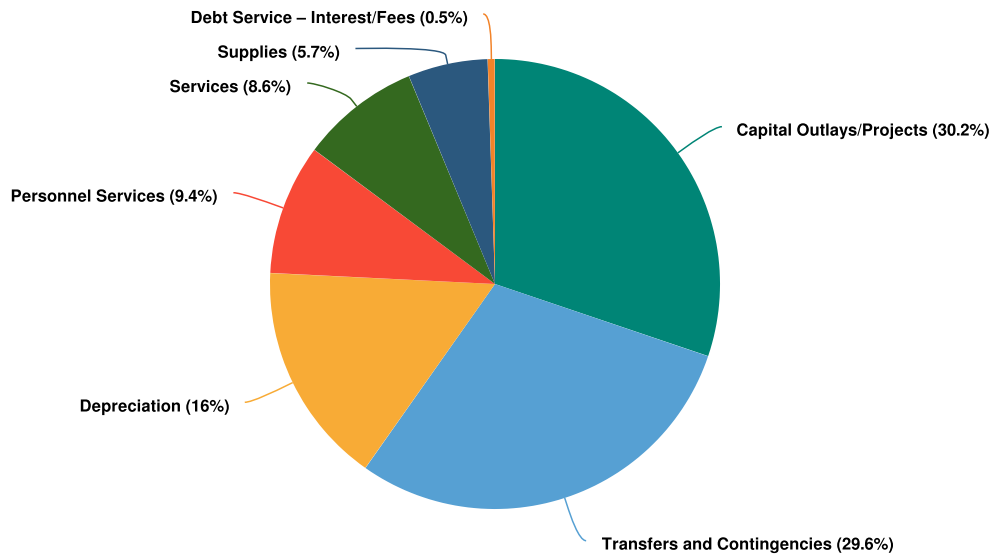


Grey background indicates budgeted figures.

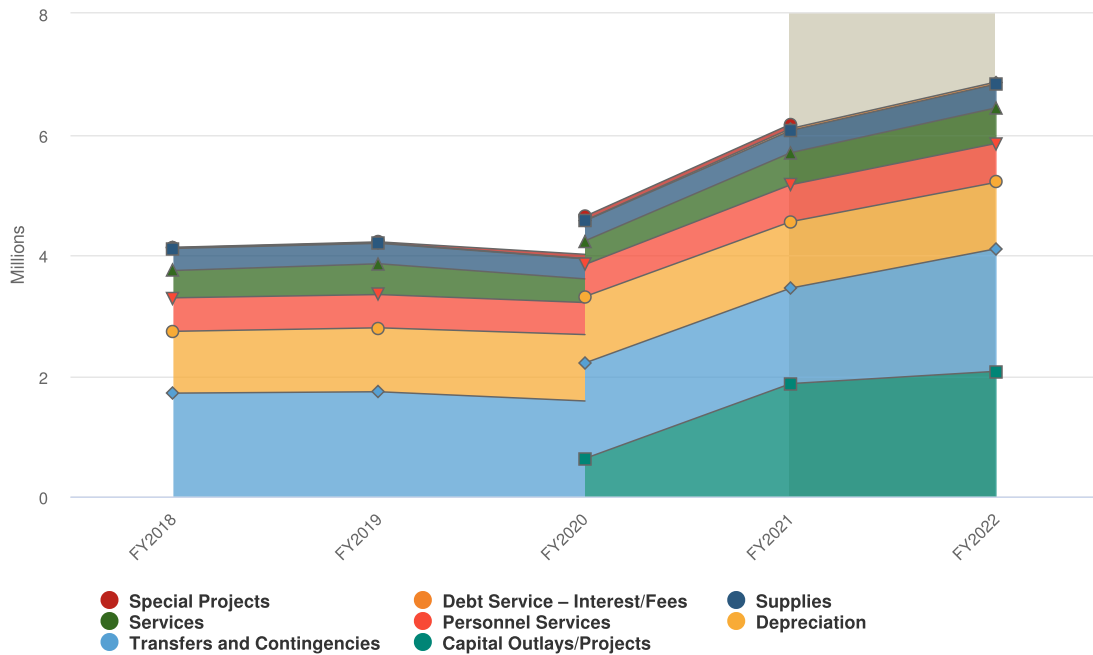
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
SEWER SERVICE CHARGES	\$2,719,133	\$3,275,000	\$3,290,000	0.5%	\$15,000
Total Program:	\$2,719,133	\$3,275,000	\$3,290,000	0.5%	\$15,000
General					
INTEREST REVENUE	\$77,946	\$85,000	\$80,000	-5.9%	-\$5,000
Total General:	\$77,946	\$85,000	\$80,000	-5.9%	-\$5,000
Transfers					
TRANSFER IN	\$1,394,000	\$1,394,000	\$1,394,000	0%	\$0
Total Transfers:	\$1,394,000	\$1,394,000	\$1,394,000	0%	\$0
Total Revenue Source:	\$4,191,079	\$4,754,000	\$4,764,000	0.2%	\$10,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

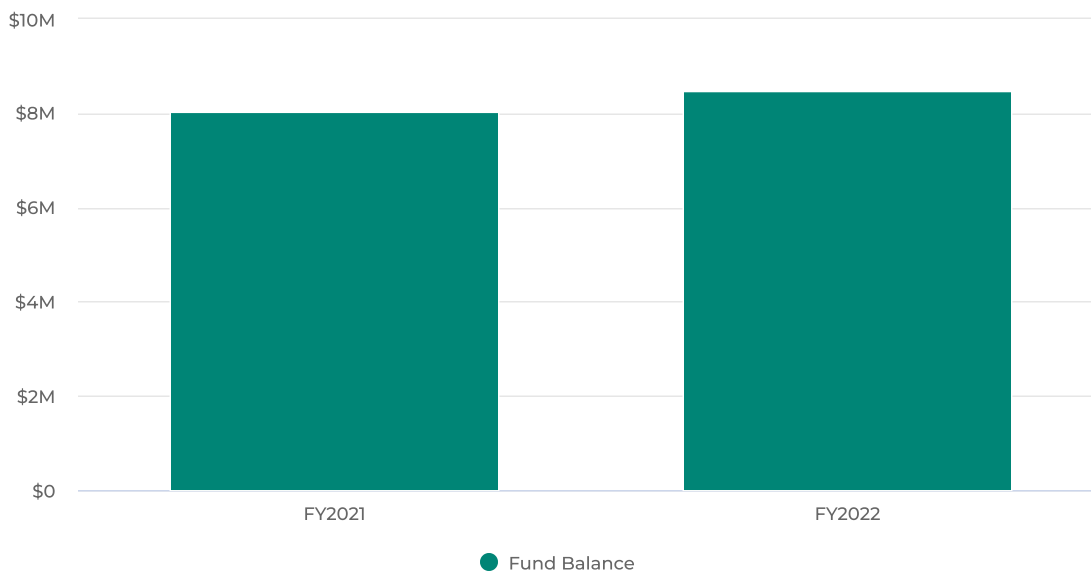
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
Business Type					
SALARIES AND WAGES	\$386,489	\$424,000	\$445,000	5%	\$21,000
OVERTIME	\$4,750	\$3,000	\$3,000	0%	\$0
ON CALL PAY	\$0	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$68,689	\$80,000	\$88,000	10%	\$8,000
SOCIAL SECURITY CONTRIBUTION	\$23,025	\$28,000	\$29,000	3.6%	\$1,000
MEDICARE CONTRIBUTION	\$5,385	\$7,000	\$7,000	0%	\$0
ASRS CONTRIBUTION	\$47,379	\$55,000	\$58,000	5.5%	\$3,000
WORKERS COMPENSATION	\$9,748	\$18,000	\$18,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$176	\$2,000	\$2,000	0%	\$0
LABOR DISTRIBUTION	-\$15,000	-\$15,000	-\$15,000	0%	\$0
Total Business Type:	\$530,641	\$612,000	\$645,000	5.4%	\$33,000
Total Personnel Services:	\$530,641	\$612,000	\$645,000	5.4%	\$33,000
Supplies					
Business Type					
SMALL TOOLS/EQUIP/PARTS	\$1,733	\$2,000	\$2,000	0%	\$0
FUEL AND LUBRICANTS	\$3,902	\$3,500	\$3,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$4,197	\$7,000	\$7,000	0%	\$0
CHEMICALS	\$104,996	\$120,000	\$140,000	16.7%	\$20,000
LAB SUPPLIES	\$4,588	\$5,000	\$0	-100%	-\$5,000
OFFICE SUPPLIES	\$1,603	\$1,500	\$1,500	0%	\$0
UNIFORMS	\$0	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$0	\$500	\$500	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$4,915	\$10,000	\$10,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$2,749	\$4,000	\$4,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$456	\$1,000	\$1,000	0%	\$0
WWTP MAINTENANCE/REPAIRS	\$157,025	\$150,000	\$150,000	0%	\$0
LAB SUPPLIES		\$0	\$7,000	N/A	\$7,000
SMALL TOOLS/EQUIP/PARTS	\$93	\$0	\$0	0%	\$0
FUEL AND LUBRICANTS	\$747	\$6,000	\$6,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$134	\$0	\$2,000	N/A	\$2,000
PIPES, FITTINGS & REPAIRS	\$0	\$0	\$2,000	N/A	\$2,000
CHEMICALS	\$4,779	\$4,000	\$4,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$3,940	\$10,000	\$10,000	0%	\$0
WWTP MAINTENANCE/REPAIRS	\$36,177	\$41,000	\$41,000	0%	\$0
Total Business Type:	\$332,034	\$367,500	\$393,500	7.1%	\$26,000
Total Supplies:	\$332,034	\$367,500	\$393,500	7.1%	\$26,000
Services					

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Business Type					
PROFESSIONAL SERVICES	\$6,363	\$35,000	\$35,000	0%	\$0
CONTRACTED SERVICES	\$35,794	\$70,000	\$70,000	0%	\$0
TECH/SOFTWARE SUPPORT	\$10,775	\$9,500	\$9,500	0%	\$0
LICENSE AND PERMITS	\$16,080	\$20,000	\$0	-100%	-\$20,000
EQUIPMENT RENT/LEASES	\$1,316	\$2,000	\$2,000	0%	\$0
SAMPLING/TESTING	\$19,544	\$25,000	\$0	-100%	-\$25,000
SLUDGE DISPOSAL	\$85,620	\$104,500	\$104,500	0%	\$0
TRAVEL AND PER DIEM	\$1,598	\$1,500	\$0	-100%	-\$1,500
CONFERENCE, SEMINARS & TRAINING	\$440	\$5,000	\$6,000	20%	\$1,000
MAILING COST	\$141	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$815	\$2,000	\$0	-100%	-\$2,000
WIRELESS COMMUNICATIONS	\$5,264	\$4,000	\$4,000	0%	\$0
BUILDING WATER/SEWER SERVICES	\$0	\$0	\$6,000	N/A	\$6,000
LANDSCAPING/IRRIGATION			\$2,000	N/A	\$2,000
UTILITY ELECTRICITY	\$203,632	\$230,000	\$280,500	22%	\$50,500
LICENSE AND PERMITS		\$0	\$20,000	N/A	\$20,000
SAMPLING/TESTING		\$0	\$25,000	N/A	\$25,000
DUES-MEMBERSHIPS-FEES		\$0	\$2,000	N/A	\$2,000
PROFESSIONAL SERVICES	\$0	\$2,000	\$2,000	0%	\$0
CONTRACTED SERVICES	\$4,281	\$18,000	\$18,000	0%	\$0
SLUDGE DISPOSAL	\$0	\$2,000	\$2,000	0%	\$0
Total Business Type:	\$391,662	\$531,000	\$589,000	10.9%	\$58,000
Total Services:	\$391,662	\$531,000	\$589,000	10.9%	\$58,000
Special Projects					
Business Type					
SPECIAL PROJECTS	\$0	\$60,000	\$0	-100%	-\$60,000
RATE STUDY	\$0	\$12,000	\$0	-100%	-\$12,000
SPECIAL PROJECTS	\$69,517	\$0	\$0	0%	\$0
Total Business Type:	\$69,517	\$72,000	\$0	-100%	-\$72,000
Total Special Projects:	\$69,517	\$72,000	\$0	-100%	-\$72,000
Capital Outlays/Projects					
Business Type					
CAPITAL EQUIPMENT PURCHASE	\$0	\$0	\$34,000	N/A	\$34,000
CAPITAL EQUIPMENT PURCHASE	\$455,408	\$35,000	\$0	-100%	-\$35,000
SEWER PLANT		\$1,835,000	\$1,915,000	4.4%	\$80,000
BUILDING/DATA INFRAS. IMPROV.	\$29,685	\$0	\$0	0%	\$0
PRE-CONSTRUCTION DESIGN	\$144,851	\$0	\$125,000	N/A	\$125,000
Total Business Type:	\$629,945	\$1,870,000	\$2,074,000	10.9%	\$204,000
Total Capital Outlays/Projects:	\$629,945	\$1,870,000	\$2,074,000	10.9%	\$204,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Depreciation					
Business Type					
DEPRECIATION	\$1,100,000	\$1,100,000	\$1,100,000	0%	\$0
Total Business Type:	\$1,100,000	\$1,100,000	\$1,100,000	0%	\$0
Total Depreciation:	\$1,100,000	\$1,100,000	\$1,100,000	0%	\$0
Debt Service – Interest/Fees					
Business Type					
WIFA - PRINCIPAL	\$0	\$23,500	\$25,500	8.5%	\$2,000
WIFA - INTEREST	\$5,156	\$10,000	\$5,000	-50%	-\$5,000
TRUST/AGENCY FEES	\$0	\$0	\$4,500	N/A	\$4,500
Total Business Type:	\$5,156	\$33,500	\$35,000	4.5%	\$1,500
Total Debt Service – Interest/Fees:	\$5,156	\$33,500	\$35,000	4.5%	\$1,500
Transfers and Contingencies					
Business Type					
TRANSFER OUT	\$1,582,000	\$1,582,000	\$2,031,000	28.4%	\$449,000
Total Business Type:	\$1,582,000	\$1,582,000	\$2,031,000	28.4%	\$449,000
Total Transfers and Contingencies:	\$1,582,000	\$1,582,000	\$2,031,000	28.4%	\$449,000
Total Expense Objects:	\$4,640,955	\$6,168,000	\$6,867,500	11.3%	\$699,500

Fund Balance

Projections



Significant Changes

- Increase in chemicals line reflects increasing market price of treatment process components.
- Various line items decreased to incorporate into new environmental management division expenses
- Increase in utility electricity reflects anticipated increase in cost from provider.

Accomplishments

1. Sewer division treated over 680 million gallons of wastewater in 2020.
2. Began construction of the addition of a new effluent filter to help increase plant efficiency.
3. Successfully implemented new lift station to accommodate growing residential development.
4. Completed installation of additional secondary fuel tank for backup power to the plant for increased reliability.

Objectives

- Clean a minimum of 25% of the collections system annually
- Maintain cost/million gallons of wastewater treatment no greater than 3% of FY20/21 budget
- Maintain cost/linear foot of sewer line no greater than 3% of FY20/21 budget

Program Performance

Strategic Initiative	Program Performance	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Superior Infrastructure	Linear feet of collections system cleaned	33%	37%	25%
Superior Infrastructure	Cost/million gallons of wastewater treatment	-13.9%	0% change	+3% change
Superior Infrastructure	Operational cost/LF of sewer lines	-3.2%	0% change	+3% change

Analysis of Program Performance:

1. 33% of the collections' system was cleaned in FY20.
2. Operational cost/million gallons of wastewater treated was down 13.9% from FY19 to FY20.
3. Operational cost/linear feet of sewer line was down 3.2% from FY19 to FY20.

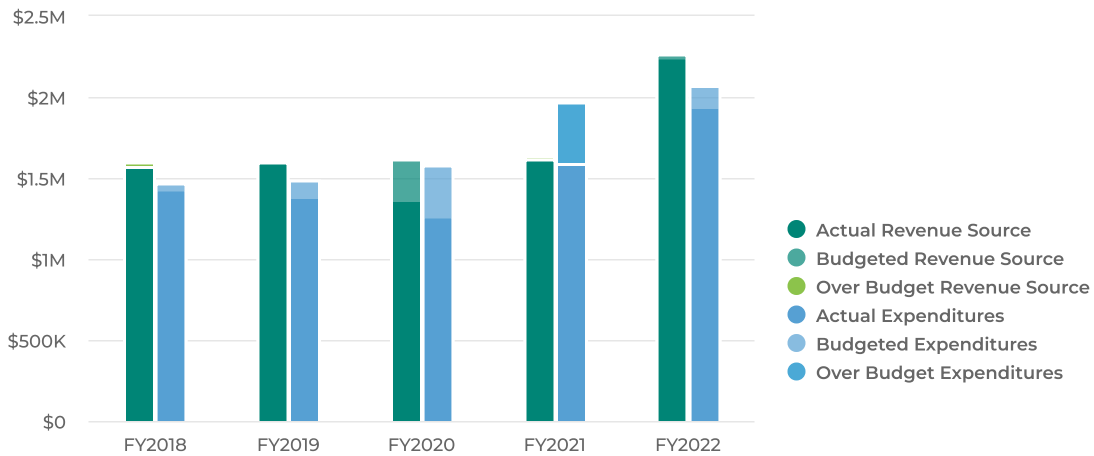


Sanitation

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 household hazardous waste program for residents.

Summary

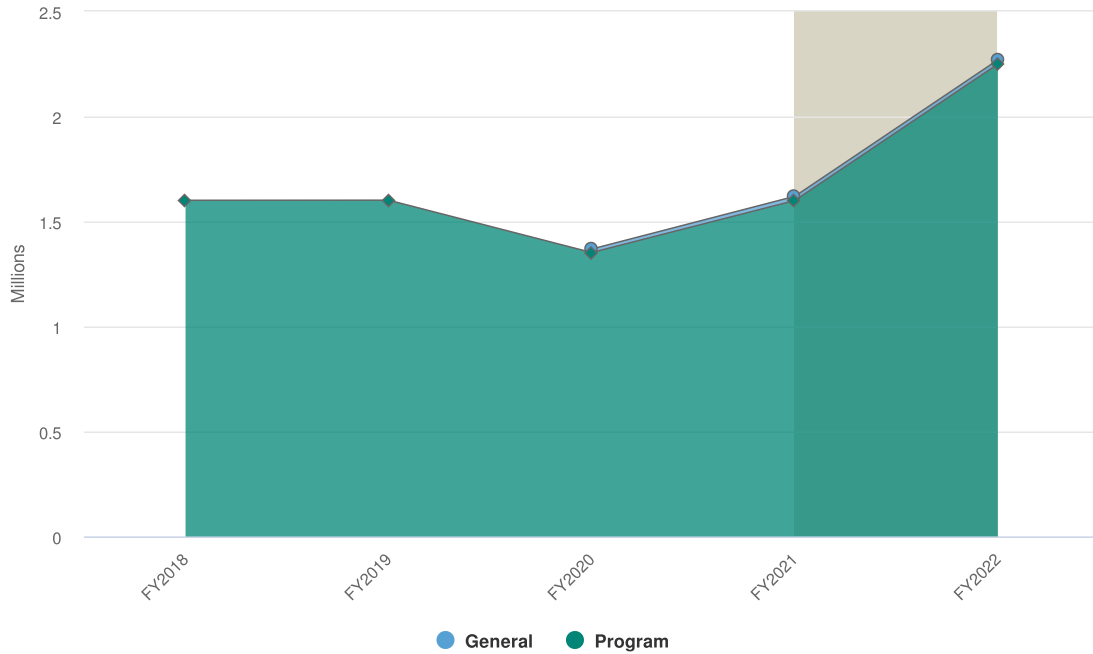
The City of El Mirage is projecting \$2.27M of revenue in FY2022, which represents a 40.1% increase over the prior year. Budgeted expenditures are projected to increase by 30.2% or \$481K to \$2.08M in FY2022.



Revenues

Revenues increased due to the expected rate increase for sanitation services to continue curbside recycling. Sanitation rates have not increased since 2013.

Budgeted and Historical 2022 Revenues

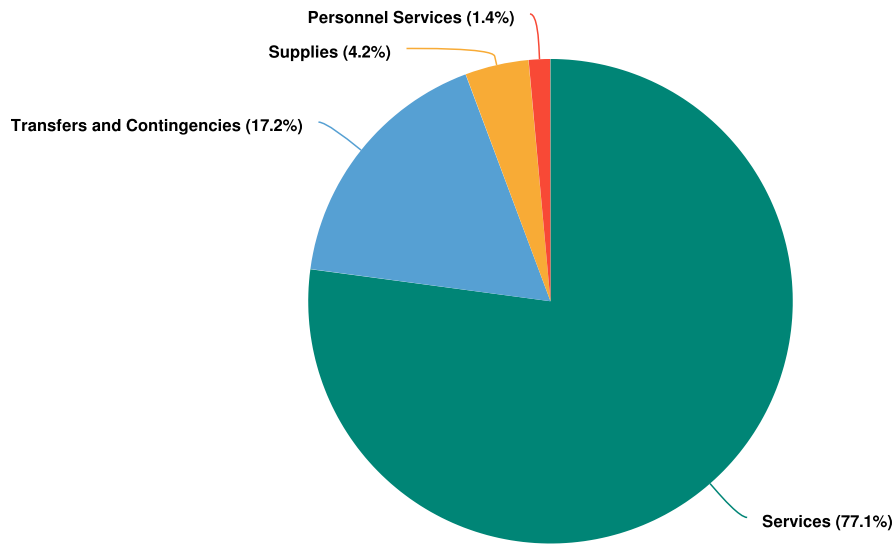


Grey background indicates budgeted figures.

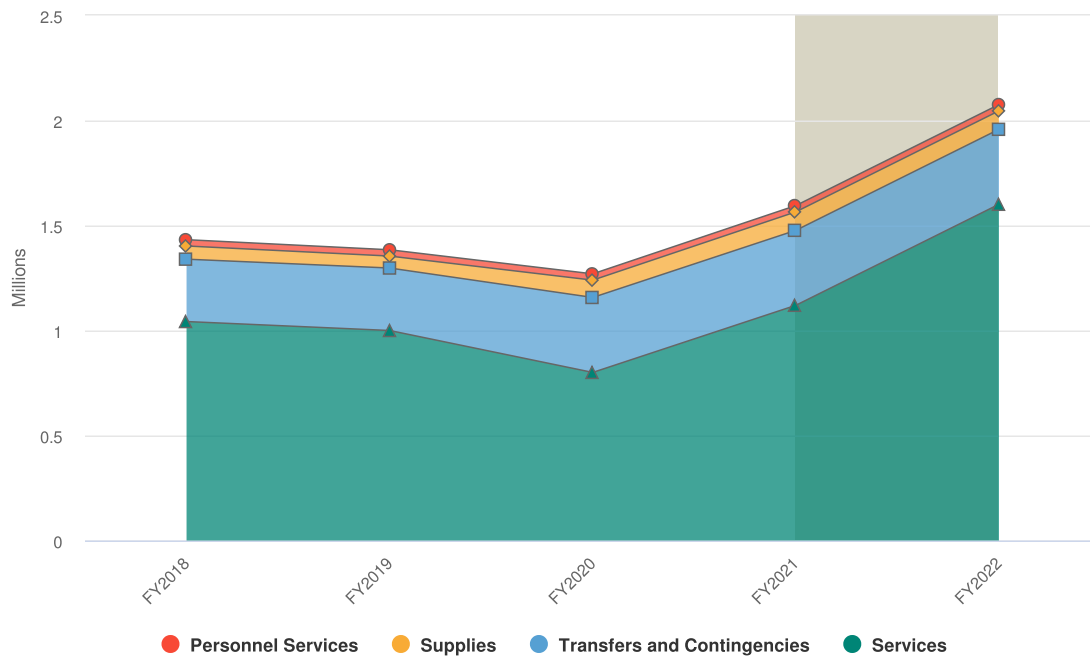
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source					
Program					
TRASH SERVICE CHARGES	\$1,351,209	\$1,600,000	\$2,250,000	40.6%	\$650,000
RECYCLING REVENUE	\$1,122	\$0	\$0	0%	\$0
Total Program:	\$1,352,332	\$1,600,000	\$2,250,000	40.6%	\$650,000
General					
INTEREST REVENUE	\$16,600	\$20,000	\$20,000	0%	\$0
Total General:	\$16,600	\$20,000	\$20,000	0%	\$0
Total Revenue Source:	\$1,368,932	\$1,620,000	\$2,270,000	40.1%	\$650,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
Business Type					
LABOR DISTRIBUTION	\$30,000	\$30,000	\$30,000	0%	\$0
Total Business Type:	\$30,000	\$30,000	\$30,000	0%	\$0
Total Personnel Services:	\$30,000	\$30,000	\$30,000	0%	\$0
Supplies					
Business Type					
GARBAGE CONTAINER/PARTS	\$70,687	\$62,000	\$62,000	0%	\$0
HHW EXPENSES	\$11,285	\$25,000	\$25,000	0%	\$0
RECYCLING SUPPLIES	\$500	\$1,000	\$1,000	0%	\$0
Total Business Type:	\$82,472	\$88,000	\$88,000	0%	\$0
Total Supplies:	\$82,472	\$88,000	\$88,000	0%	\$0
Services					
Business Type					
TRASH SERVICE CHARGES	\$770,118	\$1,005,000	\$1,485,000	478%	\$480,000
LANDFILL FEES	\$14,002	\$15,000	\$15,000	0%	\$0
PRINTING COST	\$3,933	\$2,000	\$3,000	50%	\$1,000
DUES-MEMBERSHIPS-FEES	\$125	\$0	\$0	0%	\$0
TRASH SERVICE	\$9,790	\$16,000	\$16,000	0%	\$0
RECYCLING BIN TRASH PICKUP	\$1,365	\$2,000	\$2,000	0%	\$0
BULK TRASH	\$1,006	\$80,000	\$80,000	0%	\$0
Total Business Type:	\$800,339	\$1,120,000	\$1,601,000	42.9%	\$481,000
Total Services:	\$800,339	\$1,120,000	\$1,601,000	42.9%	\$481,000
Transfers and Contingencies					
Business Type					
TRANSFER OUT	\$357,000	\$357,000	\$357,000	0%	\$0
Total Business Type:	\$357,000	\$357,000	\$357,000	0%	\$0
Total Transfers and Contingencies:	\$357,000	\$357,000	\$357,000	0%	\$0
Total Expense Objects:	\$1,269,811	\$1,595,000	\$2,076,000	30.2%	\$481,000

Significant Changes

- Increase in services area reflects projected increase in contractual costs with third party sanitation vendor.
- Increase in printing cost to provide more utility bill mailers for direct customer outreach.

Accomplishments

1. Conducted fall 2020 and spring 2021 bulk trash program with appointment based format for increased program efficiency.
2. Provided residents with opportunity to dispose of household hazardous waste through an annual event.
3. A new outreach opportunity was held in December 2020 with the City's first ever virtual town hall, focused on the City's recycling program.

Objectives

- Replace minimum of 5% of residential receptacles annually.
- Increase sanitation program outreach participation by 25% in FY21/22.
- Remain in the 33% percentile of valley sanitation rates.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Superior Infrastructure	Trash container replacements	7.0%	7.3%	7.7%
Superior Infrastructure	Outreach participation	NA	40 participants	50 participants
Superior Infrastructure	Comparative sanitation rate percentile	20% percentile	20% percentile	30% percentile

Analysis of Program Performance:

1. An estimated 7% of total residential trash containers were replaced in FY20.
2. Program outreach was provided at a Recycling Virtual Town Hall event in December 2020 which had around 40 participants.
3. Residential sanitation rates were remained in the 20% in FY21. The rate is anticipated to increase FY22, but the City should still remain within the 33% percentile for valley sanitation rates.

GENERAL FUND DEPARTMENTS

Mayor and Council



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.

City Council serves El Mirage's citizens as elected representatives and provides for the orderly government of the City. The City Council is responsible for establishing goals and adopting public policy that meets the community's needs. In addition, they are responsible for adopting an annual budget that maintains the fiscal stability of the City. Major focus is on ensuring orderly and quality development throughout the community, enhancing the quality of life for El Mirage's citizens through delivery of services, promoting customer service, and communicating with residents.

Organizational Chart

City Council has four appointed positions that report to them: City Clerk, City Judge, City Manager, and City Attorney.

- The City Manager is responsible for overseeing the day-to-day operations of the City and for carrying out the policies that are adopted by the City Council.
- The City Attorney serves as legal advisor to the City Council, City Manager, and all City departments, and represents the City in all legal proceedings.
- The City Clerk is responsible for the preservation of legal documents and provides information on City Council legislation and actions.
- The City Judge oversees the Municipal Court, which promptly and fairly processes all criminal and traffic violations filed.

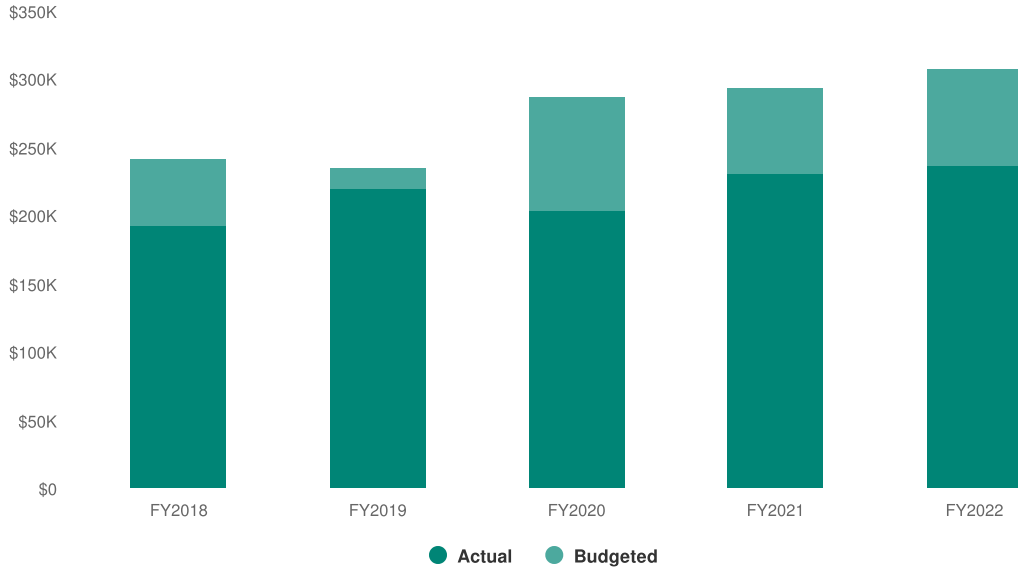
It is the City Council's responsibility to oversee these functions and to provide the needed policy direction for the effective management of the City.



Expenditures Summary

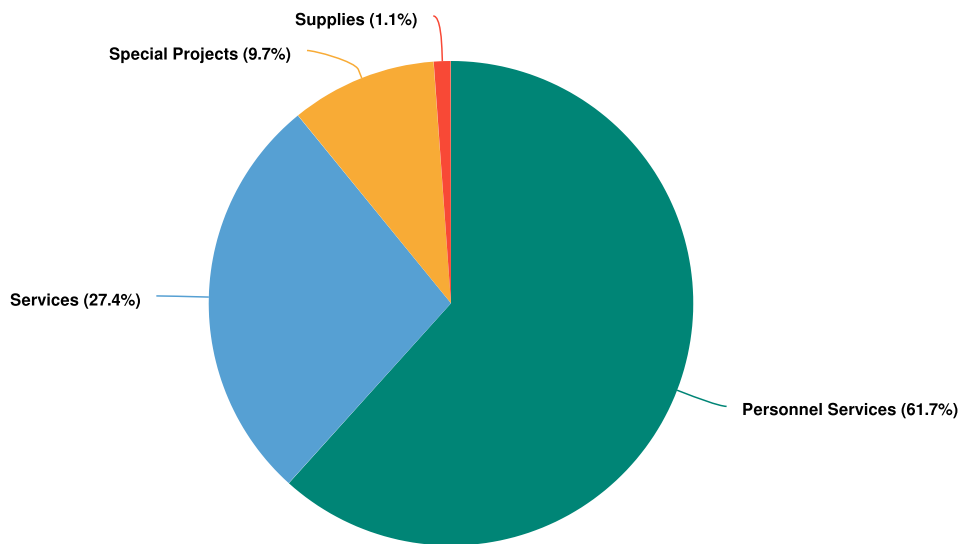
\$308,000 **\$14,500**
(4.94% vs. prior year)

Mayor and Council Proposed and Historical Budget vs. Actual

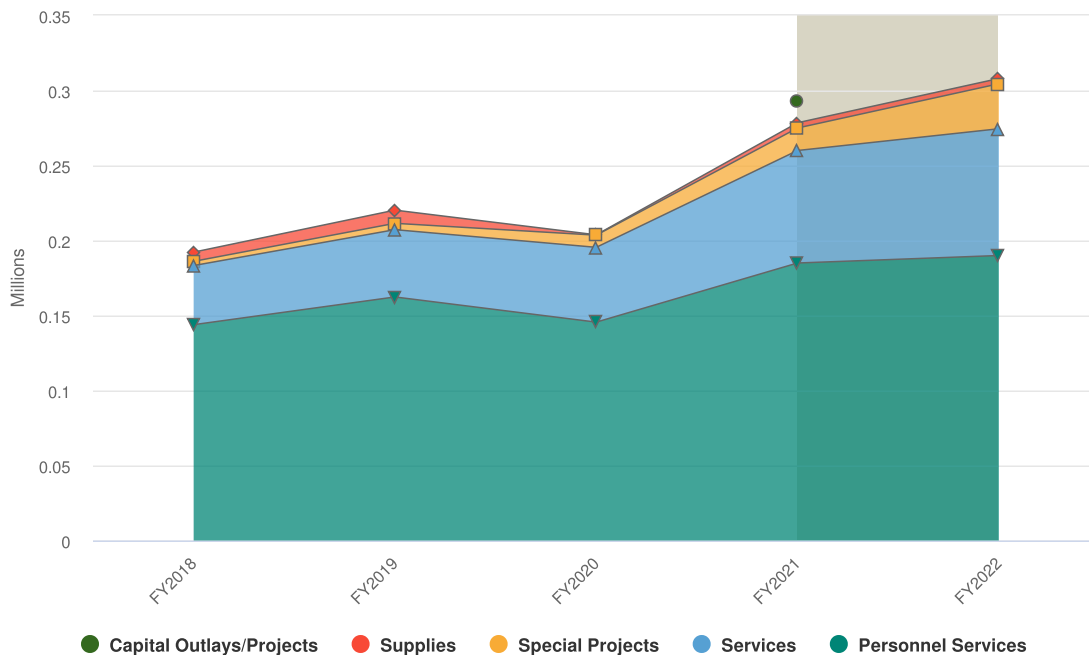


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$98,058	\$113,000	\$113,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$40,181	\$60,000	\$65,000	8.3%	\$5,000
SOCIAL SECURITY CONTRIBUTION	\$5,797	\$7,000	\$7,000	0%	\$0
MEDICARE CONTRIBUTION	\$1,356	\$2,000	\$2,000	0%	\$0
WORKERS COMPENSATION	\$191	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$0	\$2,000	\$2,000	0%	\$0
Total General Government:	\$145,584	\$185,000	\$190,000	2.7%	\$5,000
Total Personnel Services:	\$145,584	\$185,000	\$190,000	2.7%	\$5,000
Supplies					
General Government					
OFFICE SUPPLIES	\$94	\$1,500	\$1,500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$0	\$1,000	\$1,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$141	\$1,000	\$1,000	0%	\$0
Total General Government:	\$235	\$3,500	\$3,500	0%	\$0
Total Supplies:	\$235	\$3,500	\$3,500	0%	\$0
Services					
General Government					
TRAVEL AND PER DIEM	\$6,902	\$10,000	\$13,500	35%	\$3,500
CONFERENCE, SEMINARS & TRAINING	\$164	\$5,000	\$10,500	110%	\$5,500
PRINTING COST	\$0	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	\$1,423	\$1,500	\$2,000	33.3%	\$500
DUES-MEMBERSHIPS-FEES	\$39,440	\$55,000	\$55,000	0%	\$0
WIRELESS COMMUNICATIONS	\$1,932	\$2,500	\$2,500	0%	\$0
Total General Government:	\$49,860	\$75,000	\$84,500	12.7%	\$9,500
Total Services:	\$49,860	\$75,000	\$84,500	12.7%	\$9,500
Special Projects					
General Government					
SPECIAL EVENTS	\$8,113	\$15,000	\$30,000	100%	\$15,000
Total General Government:	\$8,113	\$15,000	\$30,000	100%	\$15,000
Total Special Projects:	\$8,113	\$15,000	\$30,000	100%	\$15,000
Capital Outlays/Projects					
General Government					
LAND IMPROVEMENTS		\$15,000	\$0	-100%	-\$15,000
Total General Government:		\$15,000	\$0	-100%	-\$15,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Capital Outlays/Projects:		\$15,000	\$0	-100%	-\$15,000
Total Expense Objects:	\$203,793	\$293,500	\$308,000	4.9%	\$14,500



Significant Changes

- Increased Special Projects \$15,000 for State of the City
- Increased Travel and Per Diem \$3,500
- Increased Conferences & Seminars \$5,000

Accomplishments

1. Completed Strategic Plan for 2021 and 2022.
2. Finalized partnership (IGA) with Dysart Unified School District for use of school facilities.
3. Established Council sub-committees to research and provide input for projects.
4. Managed COVID-19 impacts through frequent communication with Maricopa County and Governor Ducey's Office.
5. Finalized 2020 Census campaign with 98% resident responses through self-response and enumerator follow-up.

Objectives

- Ensure City's annual budget allocates resources responsibly and responsively.
- Interact with community to strengthen engagement and transparency.
- Represent the city's interests with federal, state and regional agencies on a regular basis.
- Support existing businesses impacted by COVID-19.
- Encourage workforce expansion for incoming businesses.
- Allocate American Rescue Plan (ARP) funding to provide assistance to residents.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Effective Government	Number of Special Meetings	0	6	0	0
Effective Government	Number of Workshops	16	7	10	10
Effective Government	Number of Executive Sessions	9	6	12	10

Analysis of Program Performance:

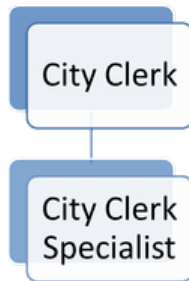
1. 2019/20 Special Meetings unusually high because of Council member resignation, application reviews and interviews
2. 2020/21 Workshops unusually high because of need to explain lengthy and complex discussions
3. 2020/21 E-Sessions unusually high because of legal issues requiring discussion

City Clerk



The City Clerk ensures El Mirage's legislative processes (City elections, Council meetings, and 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 excellence in service and performing all services 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.

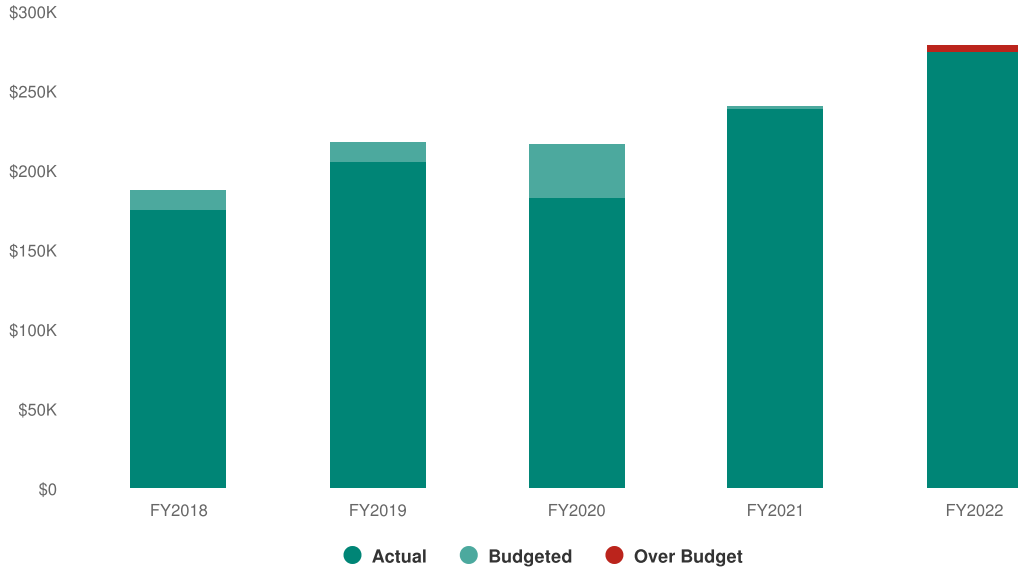
Organizational Chart



Expenditures Summary

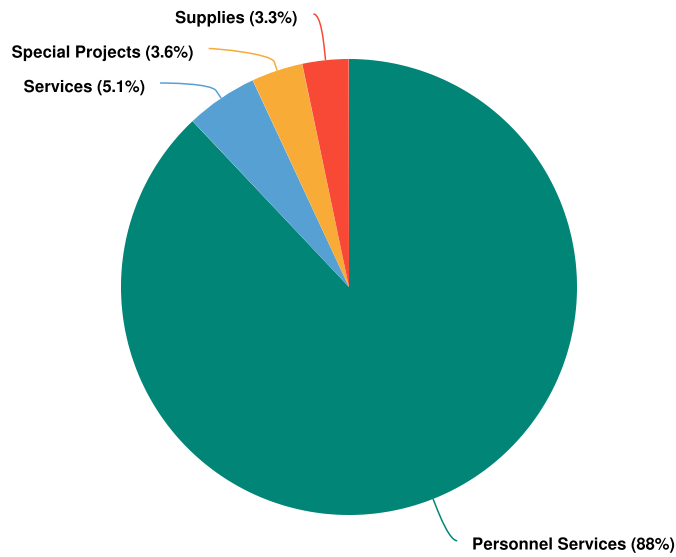
\$274,500 **\$33,500**
(13.90% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

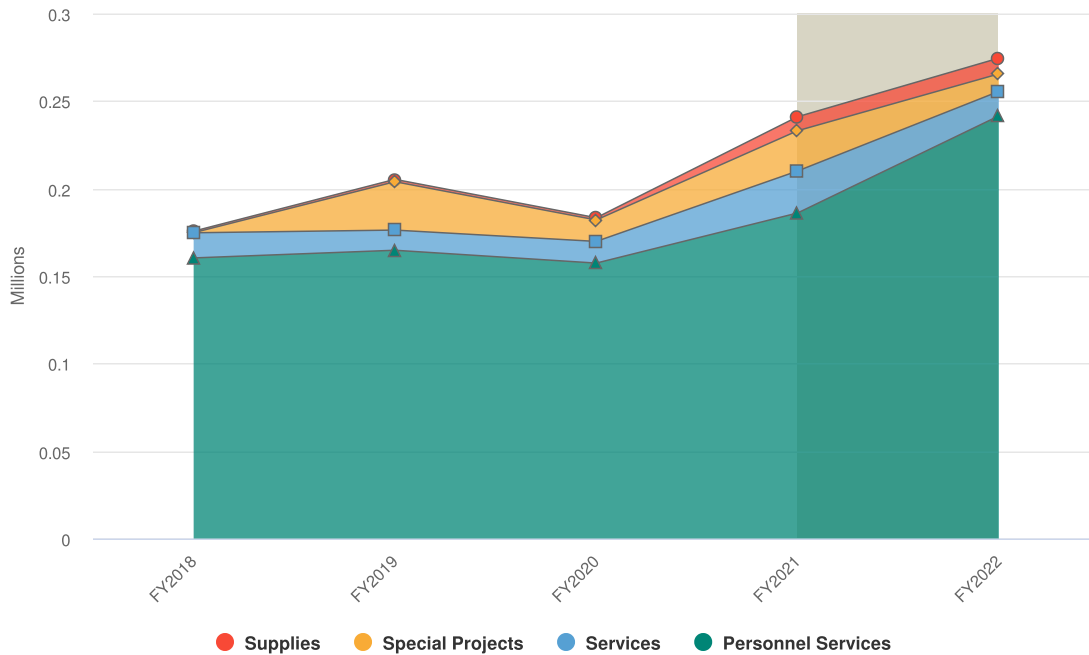


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$126,686	\$146,000	\$175,000	19.9%	\$29,000
HEALTH-LIFE-DENTAL INSURANCE	\$5,728	\$7,000	\$23,000	228.6%	\$16,000
SOCIAL SECURITY CONTRIBUTION	\$7,916	\$10,000	\$11,000	10%	\$1,000
MEDICARE CONTRIBUTION	\$1,851	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$14,906	\$18,000	\$21,000	16.7%	\$3,000
DEFERRED COMPENSATION			\$6,500	N/A	\$6,500
WORKERS COMPENSATION	\$238	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$50	\$1,000	\$1,000	0%	\$0
Total General Government:	\$157,375	\$186,000	\$241,500	29.8%	\$55,500
Total Personnel Services:	\$157,375	\$186,000	\$241,500	29.8%	\$55,500
Supplies					
General Government					
OFFICE SUPPLIES	\$1,014	\$1,000	\$1,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$233	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$15	\$500	\$500	0%	\$0
SOFTWARE MAINT CONTRACT		\$6,000	\$7,000	16.7%	\$1,000
Total General Government:	\$1,262	\$8,000	\$9,000	12.5%	\$1,000
Total Supplies:	\$1,262	\$8,000	\$9,000	12.5%	\$1,000
Services					
General Government					
CONTRACTED SERVICES	\$229	\$500	\$500	0%	\$0
TRAVEL AND PER DIEM	\$81	\$500	\$500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$125	\$1,000	\$1,000	0%	\$0
PRINTING COST	\$0	\$10,000	\$0	-100%	-\$10,000
PUBLISHING/ADVERTISEMENT COST	\$11,445	\$11,000	\$11,000	0%	\$0
MAILING COST	\$9	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$500	\$500	\$500	0%	\$0
Total General Government:	\$12,390	\$24,000	\$14,000	-41.7%	-\$10,000
Total Services:	\$12,390	\$24,000	\$14,000	-41.7%	-\$10,000
Special Projects					
General Government					
SPECIAL PROJECTS	\$12,263	\$6,000	\$0	-100%	-\$6,000
ELECTION	\$0	\$17,000	\$10,000	-41.2%	-\$7,000
Total General Government:	\$12,263	\$23,000	\$10,000	-56.5%	-\$13,000
Total Special Projects:	\$12,263	\$23,000	\$10,000	-56.5%	-\$13,000
Total Expense Objects:	\$183,290	\$241,000	\$274,500	13.9%	\$33,500

Significant Changes

- Decreased Special Project by \$6,000 for 2020 Census - closed out campaign
- Decreased Election budget by \$7,000 for 2022 election preparation
- Increased Personnel Services lines with change from part-time assistant to full-time assistant

Accomplishments

1. Implemented election materials, contracts, and schedules with Maricopa County for the 2020 Primary and General Elections.
2. Prepared publicity pamphlet for 2020 General Plan Update and placed on November General Election Ballot.
3. Closed out 2020 Census campaign.
4. Continued research and plans to acquire parcels in wash area.
5. Learned new software program and implemented public transparency during the 2020 COVID-19 shut down through agenda notifications and live meeting access for public.
6. Installed Planning & Zoning (P&Z) module using AgendaQuick software for agenda's and minutes of P&Z Commission meetings.

Objectives

- Track annual number of Public Record Requests.
- Update annual Ordinance changes from legislature and Council.
- Prepare Candidate packets for distribution to potential 2022 candidates by November 2021.
- Prepare publicity pamphlet for placement on the General Election ballot of November 2022.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2020/21
Effective Government	Number of Public Records Requests	209	261	225	230
Effective Government	Number of Ordinances processed/passed	14	15	15	15
Effective Government	Number of Resolutions processed/passed	22	21	31	25
Effective Government	Registered voters on Permenant Early Voting List	N/A	67%	N/A	70%

Analysis of Program Performance:

1. Actual FY 2019/20 public records requests increased because of a presidential election year and COVID-19 isolation
2. Ordinances and resolutions remain fairly constant depending on City Code modifications or contracts entered into by Council
3. Projected Permanent Early Voting dependent on voter education - 2021 legislature most likely to remove "permanent" from title

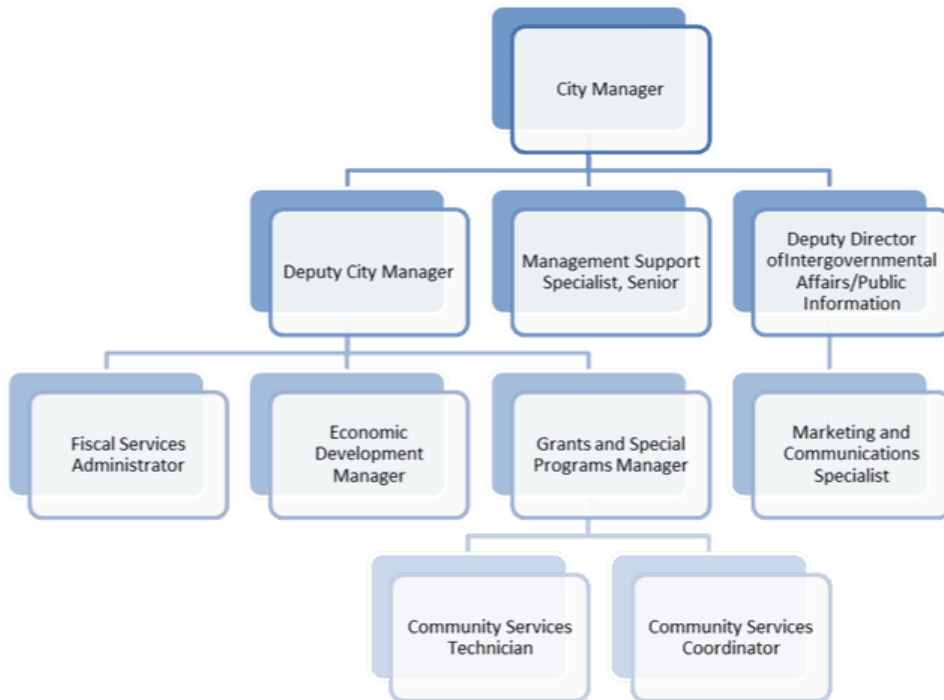
Administration



Administration is established per City Code. 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. Within Administration, there are six divisions: General, Economic Development, Intergovernmental, Office of Management and Budget, Special Events, and Senior Center.

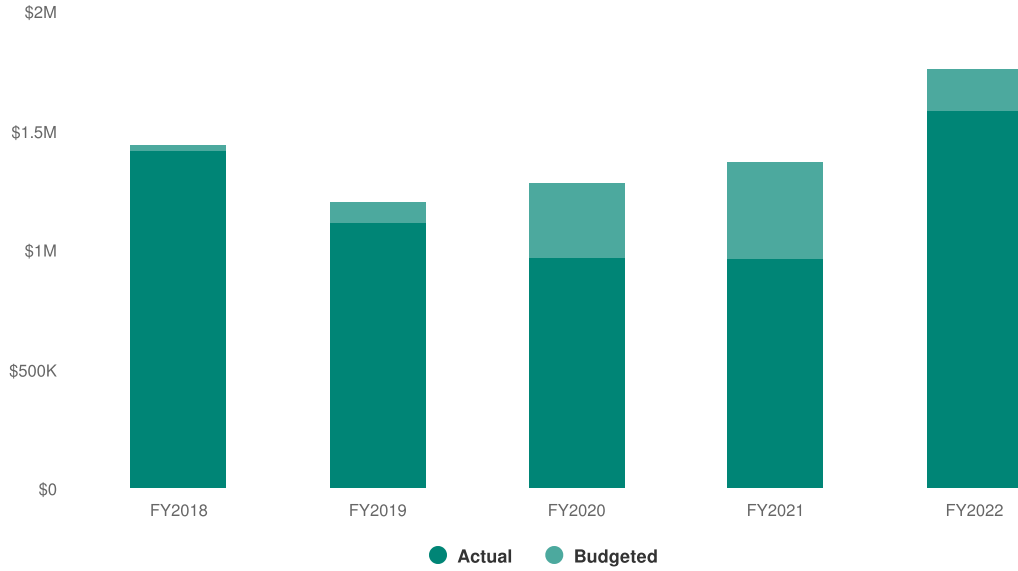
Organizational Chart



Expenditures Summary

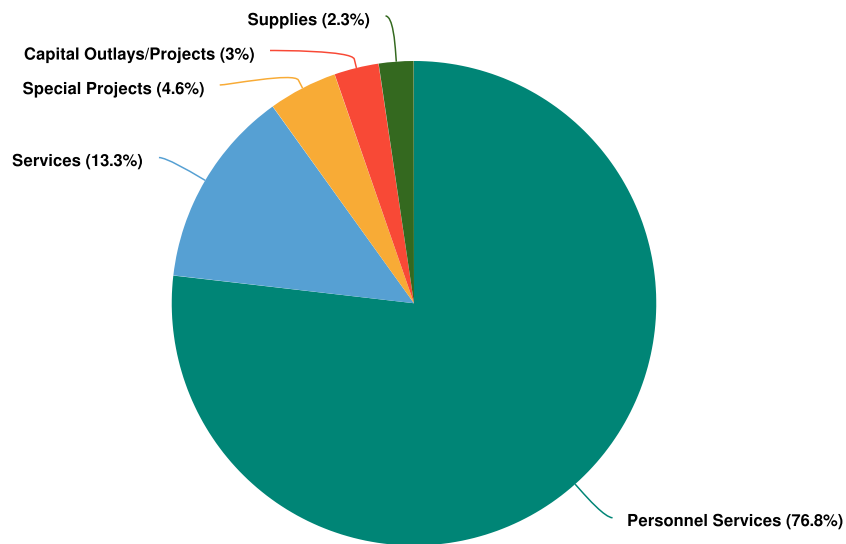
\$1,761,500 **\$391,000**
(28.53% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

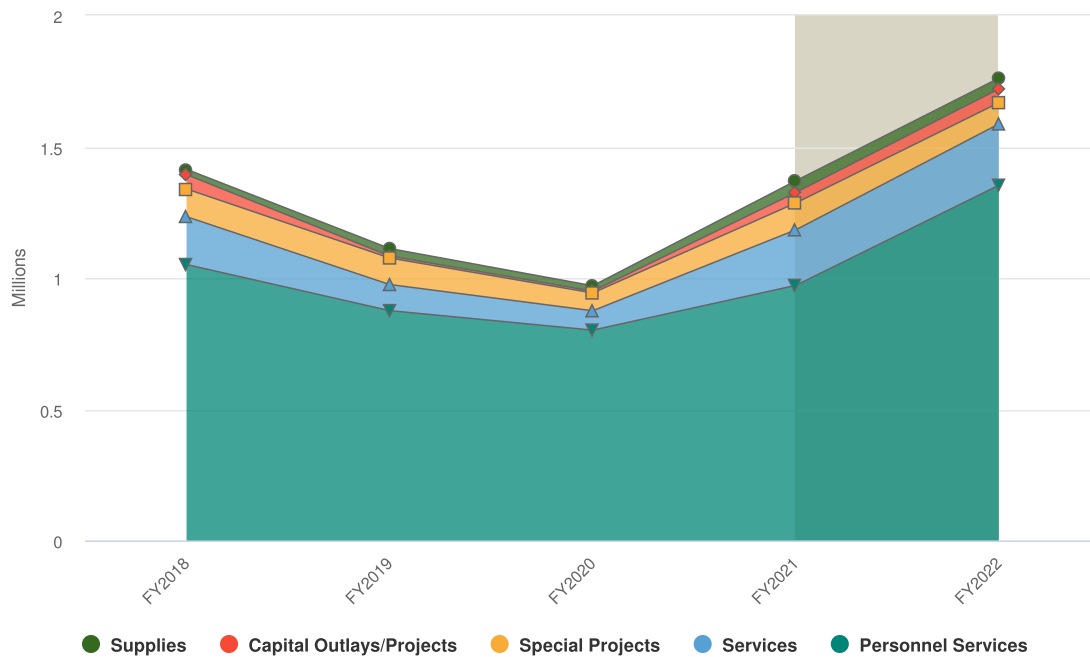


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects						
Personnel Services						
General Government						
SALARIES AND WAGES	111-5-1411-110	\$480,906	\$746,000	\$1,028,000	37.8%	\$282,000
OVERTIME	111-5-1411-111			\$2,000	N/A	\$2,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-1411-120	\$44,475	\$71,000	\$107,000	50.7%	\$36,000
SOCIAL SECURITY CONTRIBUTION	111-5-1411-130	\$26,406	\$44,000	\$58,000	31.8%	\$14,000
MEDICARE CONTRIBUTION	111-5-1411-131	\$6,736	\$12,000	\$15,000	25%	\$3,000
ASRS CONTRIBUTION	111-5-1411-132	\$58,117	\$92,000	\$128,000	39.1%	\$36,000
DEFERRED COMPENSATION	111-5-1411-134	\$0	\$0	\$10,500	N/A	\$10,500
WORKERS COMPENSATION	111-5-1411-140	\$1,047	\$3,000	\$2,000	-33.3%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1411-141	\$187	\$4,000	\$3,000	-25%	-\$1,000
LABOR DISTRIBUTION	111-5-1411-199	-\$5,495	-\$512,000	-\$616,000	20.3%	-\$104,000
SALARIES AND WAGES	111-5-1412-110	\$79,352	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1412-120	\$907	\$0	\$0	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1412-130	\$4,915	\$0	\$0	0%	\$0
MEDICARE CONTRIBUTION	111-5-1412-131	\$1,150	\$0	\$0	0%	\$0
ASRS CONTRIBUTION	111-5-1412-132	\$9,609	\$0	\$0	0%	\$0
WORKERS COMPENSATION	111-5-1412-140	\$149	\$0	\$0	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1412-141	\$25	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	111-5-1412-199	\$0	\$109,000	\$115,000	5.5%	\$6,000
LABOR DISTRIBUTION	111-5-1413-199	\$0	\$220,000	\$234,000	6.4%	\$14,000
SALARIES AND WAGES	111-5-1414-110	\$72,453	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1414-120	\$5,695	\$0	\$0	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1414-130	\$4,482	\$0	\$0	0%	\$0
MEDICARE CONTRIBUTION	111-5-1414-131	\$1,048	\$0	\$0	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
ASRS CONTRIBUTION	111-5-1414-132	\$8,774	\$0	\$0	0%	\$0
WORKERS COMPENSATION	111-5-1414-140	\$471	\$0	\$0	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1414-141	\$25	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	111-5-1414-199	\$0	\$105,000	\$89,000	-15.2%	-\$16,000
LABOR DISTRIBUTION	111-5-1415-199	\$0	\$78,000	\$83,000	6.4%	\$5,000
LABOR DISTRIBUTION	111-5-1418-199		\$0	\$95,000	N/A	\$95,000
Total General Government:		\$801,437	\$972,000	\$1,353,500	39.2%	\$381,500
Total Personnel Services:		\$801,437	\$972,000	\$1,353,500	39.2%	\$381,500
Supplies						
General Government						
FUEL AND LUBRICANTS	111-5-1411-211	\$830	\$2,000	\$0	-100%	-\$2,000
CONFERENCE ROOM	111-5-1411-227	\$1,458	\$1,500	\$0	-100%	-\$1,500
OFFICE SUPPLIES	111-5-1411-230	\$1,684	\$3,000	\$3,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1411-237	\$3,755	\$8,000	\$8,000	0%	\$0
SOFTWARE PURCHASE	111-5-1411-248	\$1,945	\$3,500	\$3,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1411-249	\$6,782	\$4,000	\$4,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1411-253	\$720	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1411-254	\$3,341	\$4,000	\$4,000	0%	\$0
OFFICE SUPPLIES	111-5-1412-230	\$45	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1413-230	\$0	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1413-248	\$0	\$1,000	\$500	-50%	-\$500
COPIER USAGE/SUPPLIES/MAINT	111-5-1414-254	\$0	\$2,000	\$2,000	0%	\$0
FUEL AND LUBRICANTS	111-5-1415-211	\$0	\$3,500	\$3,500	0%	\$0
OFFICE SUPPLIES	111-5-1415-230	\$0	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1415-249	\$0	\$3,500	\$3,500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1415-253	\$0	\$2,500	\$2,500	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
OTHER MAINTENANCE/REPAIRS	111-5-1415-269	\$0	\$2,000	\$2,000	0%	\$0
OFFICE SUPPLIES	111-5-1418-230		\$0	\$500	N/A	\$500
Total General Government:		\$20,560	\$44,500	\$41,000	-7.9%	-\$3,500
Total Supplies:		\$20,560	\$44,500	\$41,000	-7.9%	-\$3,500
Services						
General Government						
PROFESSIONAL SERVICES	111-5-1411-311	\$9,024	\$40,000	\$0	-100%	-\$40,000
CONTRACTED SERVICES	111-5-1411-313	\$18,287	\$6,000	\$3,000	-50%	-\$3,000
TRAVEL AND PER DIEM	111-5-1411-350	\$6,347	\$4,000	\$6,000	50%	\$2,000
CONFERENCE, SEMINARS & TRAINING	111-5-1411-351	\$929	\$1,500	\$2,500	66.7%	\$1,000
ADULT EDUCATION	111-5-1411-355	\$1,508	\$0	\$0	0%	\$0
PRINTING COST	111-5-1411-360	\$1,207	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1411-361	\$0	\$21,500	\$2,000	-90.7%	-\$19,500
MAILING COST	111-5-1411-362	\$181	\$31,000	\$2,000	-93.5%	-\$29,000
DUES-MEMBERSHIPS-FEES	111-5-1411-370	\$1,344	\$3,000	\$4,000	33.3%	\$1,000
SUBSCRIPTIONS	111-5-1411-371	\$1,080	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1411-381	\$2,650	\$1,000	\$1,000	0%	\$0
PROFESSIONAL SERVICES	111-5-1412-311	\$3,666	\$8,000	\$1,000	-87.5%	-\$7,000
TRAVEL AND PER DIEM	111-5-1412-350	\$3,285	\$4,500	\$4,000	-11.1%	-\$500
CONFERENCE, SEMINARS & TRAINING	111-5-1412-351	\$2,512	\$3,000	\$3,000	0%	\$0
PRINTING COST	111-5-1412-360	\$228	\$500	\$0	-100%	-\$500
DUES-MEMBERSHIPS-FEES	111-5-1412-370	\$21,518	\$21,000	\$29,500	40.5%	\$8,500
SUBSCRIPTIONS	111-5-1412-371	\$0	\$500	\$0	-100%	-\$500
MISCELLANEOUS EXPENSES	111-5-1412-377	\$20	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	111-5-1413-350	\$0	\$3,500	\$4,500	28.6%	\$1,000
CONFERENCE, SEMINARS & TRAINING	111-5-1413-351	\$0	\$2,000	\$2,000	0%	\$0

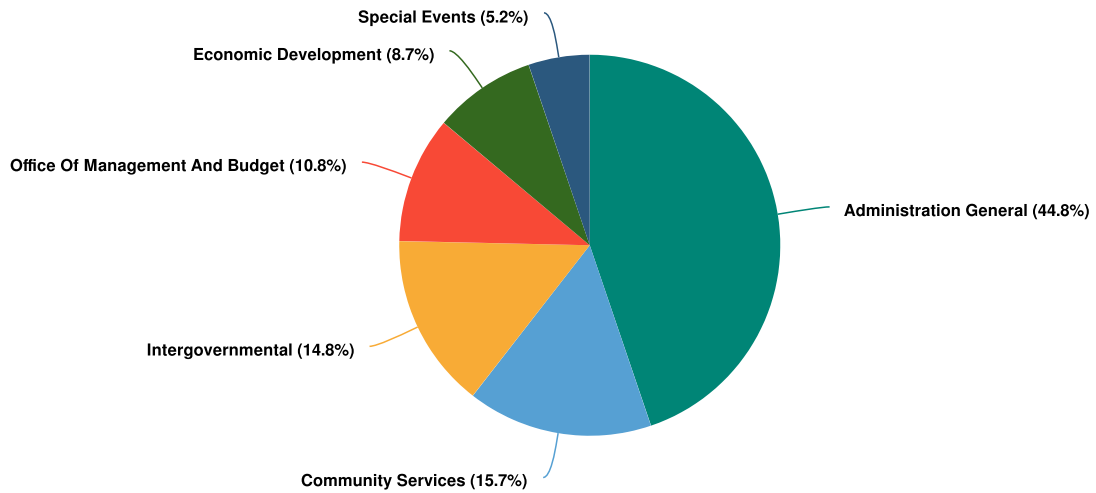
Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PRINTING COST	111-5-1413-360	\$0	\$1,500	\$1,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1413-361			\$5,000	N/A	\$5,000
MAILING COST	111-5-1413-362			\$8,500	N/A	\$8,500
DUES-MEMBERSHIPS-FEES	111-5-1413-370	\$0	\$1,500	\$1,000	-33.3%	-\$500
SUBSCRIPTIONS	111-5-1413-371		\$500	\$1,500	200%	\$1,000
WIRELESS COMMUNICATIONS	111-5-1413-381	\$0	\$2,000	\$2,500	25%	\$500
DUES-MEMBERSHIPS-FEES	111-5-1414-370	\$0	\$500	\$500	0%	\$0
CONTRACTED SERVICES	111-5-1415-313	\$0	\$36,000	\$36,000	0%	\$0
ADULT EDUCATION	111-5-1415-355	\$0	\$6,000	\$6,000	0%	\$0
BUILDING ELECTRICITY/GAS	111-5-1415-382	\$0	\$10,000	\$10,000	0%	\$0
EXTERMINATING SERVICE	111-5-1415-384	\$0	\$1,500	\$1,500	0%	\$0
CONTRACTED SERVICES	111-5-1418-313		\$0	\$21,000	N/A	\$21,000
TECH/SOFTWARE SUPPORT	111-5-1418-325		\$0	\$60,000	N/A	\$60,000
TRAVEL AND PER DIEM	111-5-1418-350		\$0	\$3,000	N/A	\$3,000
CONFERENCE, SEMINARS & TRAINING	111-5-1418-351		\$0	\$4,500	N/A	\$4,500
PRINTING COST	111-5-1418-360		\$0	\$3,500	N/A	\$3,500
PUBLISHING/ADVERTISEMENT COST	111-5-1418-361		\$0	\$1,000	N/A	\$1,000
DUES-MEMBERSHIPS-FEES	111-5-1418-370		\$0	\$1,000	N/A	\$1,000
Total General Government:		\$73,786	\$211,500	\$233,500	10.4%	\$22,000
Total Services:		\$73,786	\$211,500	\$233,500	10.4%	\$22,000
Special Projects						
General Government						
SPECIAL EVENTS	111-5-1411-410	\$10,891	\$25,000	\$5,000	-80%	-\$20,000
SPECIAL EVENTS	111-5-1414-410	\$56,944	\$77,500	\$76,000	-1.9%	-\$1,500
Total General Government:		\$67,835	\$102,500	\$81,000	-21%	-\$21,500
Total Special Projects:		\$67,835	\$102,500	\$81,000	-21%	-\$21,500
Capital Outlays/Projects						

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
General Government						
BUILDINGS AND IMPROVEMENTS	111-5-1411-656	\$6,896	\$0	\$0	0%	\$0
BUILDINGS AND IMPROVEMENTS	111-5-1413-656	\$0	\$40,000	\$0	-100%	-\$40,000
BUILDINGS AND IMPROVEMENTS	111-5-1415-656			\$52,500	N/A	\$52,500
Total General Government:		\$6,896	\$40,000	\$52,500	31.3%	\$12,500
Total Capital Outlays/Projects:		\$6,896	\$40,000	\$52,500	31.3%	\$12,500
Total Expense Objects:		\$970,513	\$1,370,500	\$1,761,500	28.5%	\$391,000

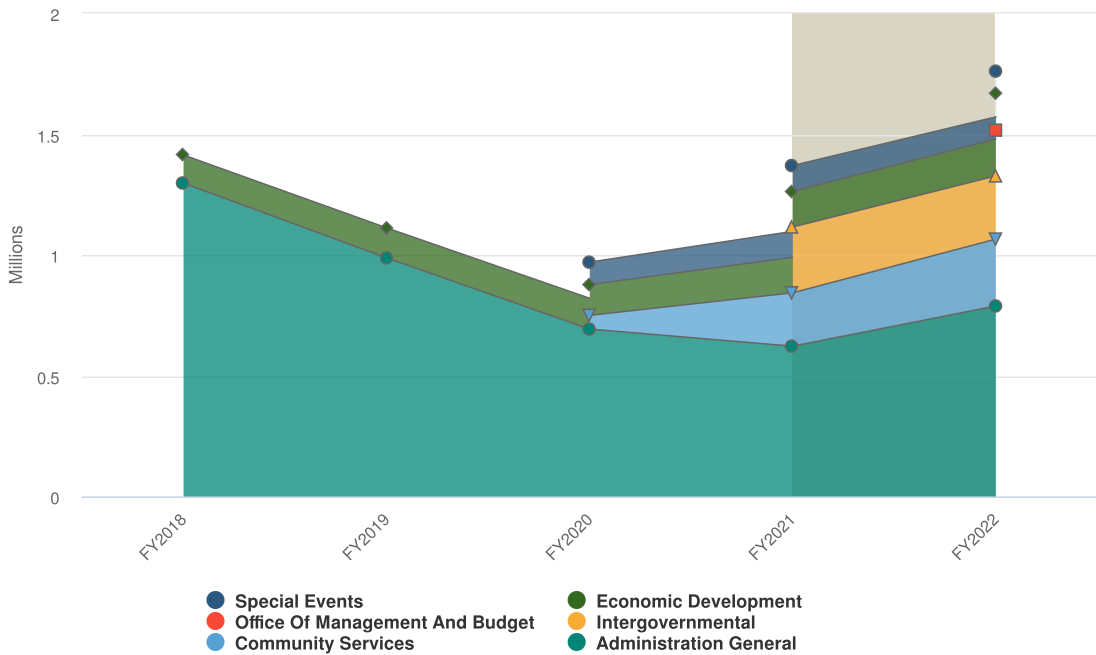


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
General Government						
Executive						
Administration						
Administration General						
Personnel Services						
SALARIES AND WAGES	111-5-1411-110	\$480,906	\$746,000	\$1,028,000	37.8%	\$282,000
OVERTIME	111-5-1411-111			\$2,000	N/A	\$2,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-1411-120	\$44,475	\$71,000	\$107,000	50.7%	\$36,000
SOCIAL SECURITY CONTRIBUTION	111-5-1411-130	\$26,406	\$44,000	\$58,000	31.8%	\$14,000
MEDICARE CONTRIBUTION	111-5-1411-131	\$6,736	\$12,000	\$15,000	25%	\$3,000
ASRS CONTRIBUTION	111-5-1411-132	\$58,117	\$92,000	\$128,000	39.1%	\$36,000
DEFERRED COMPENSATION	111-5-1411-134	\$0	\$0	\$10,500	N/A	\$10,500
WORKERS COMPENSATION	111-5-1411-140	\$1,047	\$3,000	\$2,000	-33.3%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1411-141	\$187	\$4,000	\$3,000	-25%	-\$1,000
LABOR DISTRIBUTION	111-5-1411-199	-\$5,495	-\$512,000	-\$616,000	20.3%	-\$104,000
Total Personnel Services:		\$612,379	\$460,000	\$737,500	60.3%	\$277,500
Supplies						
FUEL AND LUBRICANTS	111-5-1411-211	\$830	\$2,000	\$0	-100%	-\$2,000
CONFERENCE ROOM	111-5-1411-227	\$1,458	\$1,500	\$0	-100%	-\$1,500
OFFICE SUPPLIES	111-5-1411-230	\$1,684	\$3,000	\$3,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1411-237	\$3,755	\$8,000	\$8,000	0%	\$0
SOFTWARE PURCHASE	111-5-1411-248	\$1,945	\$3,500	\$3,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1411-249	\$6,782	\$4,000	\$4,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1411-253	\$720	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1411-254	\$3,341	\$4,000	\$4,000	0%	\$0
Total Supplies:		\$20,515	\$28,500	\$25,000	-12.3%	-\$3,500
Services						

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PROFESSIONAL SERVICES	111-5-1411-311	\$9,024	\$40,000	\$0	-100%	-\$40,000
CONTRACTED SERVICES	111-5-1411-313	\$18,287	\$6,000	\$3,000	-50%	-\$3,000
TRAVEL AND PER DIEM	111-5-1411-350	\$6,347	\$4,000	\$6,000	50%	\$2,000
CONFERENCE, SEMINARS & TRAINING	111-5-1411-351	\$929	\$1,500	\$2,500	66.7%	\$1,000
ADULT EDUCATION	111-5-1411-355	\$1,508	\$0	\$0	0%	\$0
PRINTING COST	111-5-1411-360	\$1,207	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1411-361	\$0	\$21,500	\$2,000	-90.7%	-\$19,500
MAILING COST	111-5-1411-362	\$181	\$31,000	\$2,000	-93.5%	-\$29,000
DUES-MEMBERSHIPS-FEES	111-5-1411-370	\$1,344	\$3,000	\$4,000	33.3%	\$1,000
SUBSCRIPTIONS	111-5-1411-371	\$1,080	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1411-381	\$2,650	\$1,000	\$1,000	0%	\$0
Total Services:		\$42,557	\$109,000	\$21,500	-80.3%	-\$87,500
Special Projects						
SPECIAL EVENTS	111-5-1411-410	\$10,891	\$25,000	\$5,000	-80%	-\$20,000
Total Special Projects:		\$10,891	\$25,000	\$5,000	-80%	-\$20,000
Capital Outlays/Projects						
BUILDINGS AND IMPROVEMENTS	111-5-1411-656	\$6,896	\$0	\$0	0%	\$0
Total Capital Outlays/Projects:		\$6,896	\$0	\$0	0%	\$0
Total Administration General:		\$693,239	\$622,500	\$789,000	26.7%	\$166,500
Economic Development						
Personnel Services						
SALARIES AND WAGES	111-5-1412-110	\$79,352	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1412-120	\$907	\$0	\$0	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1412-130	\$4,915	\$0	\$0	0%	\$0
MEDICARE CONTRIBUTION	111-5-1412-131	\$1,150	\$0	\$0	0%	\$0
ASRS CONTRIBUTION	111-5-1412-132	\$9,609	\$0	\$0	0%	\$0
WORKERS COMPENSATION	111-5-1412-140	\$149	\$0	\$0	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
UNEMPLOYMENT INSURANCE	111-5-1412-141	\$25	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	111-5-1412-199	\$0	\$109,000	\$115,000	5.5%	\$6,000
Total Personnel Services:		\$96,108	\$109,000	\$115,000	5.5%	\$6,000
Supplies						
OFFICE SUPPLIES	111-5-1412-230	\$45	\$500	\$500	0%	\$0
Total Supplies:		\$45	\$500	\$500	0%	\$0
Services						
PROFESSIONAL SERVICES	111-5-1412-311	\$3,666	\$8,000	\$1,000	-87.5%	-\$7,000
TRAVEL AND PER DIEM	111-5-1412-350	\$3,285	\$4,500	\$4,000	-11.1%	-\$500
CONFERENCE, SEMINARS & TRAINING	111-5-1412-351	\$2,512	\$3,000	\$3,000	0%	\$0
PRINTING COST	111-5-1412-360	\$228	\$500	\$0	-100%	-\$500
DUES-MEMBERSHIPS-FEES	111-5-1412-370	\$21,518	\$21,000	\$29,500	40.5%	\$8,500
SUBSCRIPTIONS	111-5-1412-371	\$0	\$500	\$0	-100%	-\$500
MISCELLANEOUS EXPENSES	111-5-1412-377	\$20	\$0	\$0	0%	\$0
Total Services:		\$31,229	\$37,500	\$37,500	0%	\$0
Total Economic Development:		\$127,382	\$147,000	\$153,000	4.1%	\$6,000
Intergovernmental						
Personnel Services						
LABOR DISTRIBUTION	111-5-1413-199	\$0	\$220,000	\$234,000	6.4%	\$14,000
Total Personnel Services:		\$0	\$220,000	\$234,000	6.4%	\$14,000
Supplies						
OFFICE SUPPLIES	111-5-1413-230	\$0	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1413-248	\$0	\$1,000	\$500	-50%	-\$500
Total Supplies:		\$0	\$1,500	\$1,000	-33.3%	-\$500
Services						
TRAVEL AND PER DIEM	111-5-1413-350	\$0	\$3,500	\$4,500	28.6%	\$1,000
CONFERENCE, SEMINARS & TRAINING	111-5-1413-351	\$0	\$2,000	\$2,000	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PRINTING COST	111-5-1413-360	\$0	\$1,500	\$1,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1413-361			\$5,000	N/A	\$5,000
MAILING COST	111-5-1413-362			\$8,500	N/A	\$8,500
DUES-MEMBERSHIPS-FEES	111-5-1413-370	\$0	\$1,500	\$1,000	-33.3%	-\$500
SUBSCRIPTIONS	111-5-1413-371		\$500	\$1,500	200%	\$1,000
WIRELESS COMMUNICATIONS	111-5-1413-381	\$0	\$2,000	\$2,500	25%	\$500
Total Services:		\$0	\$11,000	\$26,500	140.9%	\$15,500
Capital Outlays/Projects						
BUILDINGS AND IMPROVEMENTS	111-5-1413-656	\$0	\$40,000	\$0	-100%	-\$40,000
Total Capital Outlays/Projects:		\$0	\$40,000	\$0	-100%	-\$40,000
Total Intergovernmental:		\$0	\$272,500	\$261,500	-4%	-\$11,000
Special Events						
Personnel Services						
SALARIES AND WAGES	111-5-1414-110	\$72,453	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1414-120	\$5,695	\$0	\$0	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1414-130	\$4,482	\$0	\$0	0%	\$0
MEDICARE CONTRIBUTION	111-5-1414-131	\$1,048	\$0	\$0	0%	\$0
ASRS CONTRIBUTION	111-5-1414-132	\$8,774	\$0	\$0	0%	\$0
WORKERS COMPENSATION	111-5-1414-140	\$471	\$0	\$0	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1414-141	\$25	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	111-5-1414-199	\$0	\$105,000	\$89,000	-15.2%	-\$16,000
Total Personnel Services:		\$92,949	\$105,000	\$89,000	-15.2%	-\$16,000
Supplies						
COPIER USAGE/SUPPLIES/MAINT	111-5-1414-254	\$0	\$2,000	\$2,000	0%	\$0
Total Supplies:		\$0	\$2,000	\$2,000	0%	\$0
Services						
DUES-MEMBERSHIPS-FEES	111-5-1414-370	\$0	\$500	\$500	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Services:		\$0	\$500	\$500	0%	\$0
Total Special Events:		\$92,949	\$107,500	\$91,500	-14.9%	-\$16,000
Community Services						
Personnel Services						
LABOR DISTRIBUTION	111-5-1415-199	\$0	\$78,000	\$83,000	6.4%	\$5,000
Total Personnel Services:		\$0	\$78,000	\$83,000	6.4%	\$5,000
Supplies						
FUEL AND LUBRICANTS	111-5-1415-211	\$0	\$3,500	\$3,500	0%	\$0
OFFICE SUPPLIES	111-5-1415-230	\$0	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1415-249	\$0	\$3,500	\$3,500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1415-253	\$0	\$2,500	\$2,500	0%	\$0
OTHER MAINTENANCE/REPAIRS	111-5-1415-269	\$0	\$2,000	\$2,000	0%	\$0
Total Supplies:		\$0	\$12,000	\$12,000	0%	\$0
Services						
CONTRACTED SERVICES	111-5-1415-313	\$0	\$36,000	\$36,000	0%	\$0
ADULT EDUCATION	111-5-1415-355	\$0	\$6,000	\$6,000	0%	\$0
BUILDING ELECTRICITY/GAS	111-5-1415-382	\$0	\$10,000	\$10,000	0%	\$0
EXTERMINATING SERVICE	111-5-1415-384	\$0	\$1,500	\$1,500	0%	\$0
Total Services:		\$0	\$53,500	\$53,500	0%	\$0
Special Projects						
SPECIAL EVENTS	111-5-1414-410	\$56,944	\$77,500	\$76,000	-1.9%	-\$1,500
Total Special Projects:		\$56,944	\$77,500	\$76,000	-1.9%	-\$1,500
Capital Outlays/Projects						
BUILDINGS AND IMPROVEMENTS	111-5-1415-656			\$52,500	N/A	\$52,500
Total Capital Outlays/Projects:				\$52,500	N/A	\$52,500
Total Community Services:		\$56,944	\$221,000	\$277,000	25.3%	\$56,000
Office Of Management And Budget						
Personnel Services						

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
LABOR DISTRIBUTION	111-5-1418-199		\$0	\$95,000	N/A	\$95,000
Total Personnel Services:			\$0	\$95,000	N/A	\$95,000
Supplies						
OFFICE SUPPLIES	111-5-1418-230		\$0	\$500	N/A	\$500
Total Supplies:			\$0	\$500	N/A	\$500
Services						
CONTRACTED SERVICES	111-5-1418-313		\$0	\$21,000	N/A	\$21,000
TECH/SOFTWARE SUPPORT	111-5-1418-325		\$0	\$60,000	N/A	\$60,000
TRAVEL AND PER DIEM	111-5-1418-350		\$0	\$3,000	N/A	\$3,000
CONFERENCE, SEMINARS & TRAINING	111-5-1418-351		\$0	\$4,500	N/A	\$4,500
PRINTING COST	111-5-1418-360		\$0	\$3,500	N/A	\$3,500
PUBLISHING/ADVERTISEMENT COST	111-5-1418-361		\$0	\$1,000	N/A	\$1,000
DUES-MEMBERSHIPS-FEES	111-5-1418-370		\$0	\$1,000	N/A	\$1,000
Total Services:			\$0	\$94,000	N/A	\$94,000
Total Office Of Management And Budget:		\$0	\$0	\$189,500	N/A	\$189,500
Total Administration:		\$970,513	\$1,370,500	\$1,761,500	28.5%	\$391,000
Total Executive:		\$970,513	\$1,370,500	\$1,761,500	28.5%	\$391,000
Total General Government:		\$970,513	\$1,370,500	\$1,761,500	28.5%	\$391,000
Total Expenditures:		\$970,513	\$1,370,500	\$1,761,500	28.5%	\$391,000

Significant Changes

- Intergovernmental and Communications budget increased due to the hiring of a FTE. The following line items increased to accommodate the new position: subscriptions, dues/memberships/fees and travel/training.
- The Special Events budget was reduced to hold five special events instead of the previous seven. The following events are budgeted for FY22: Halloween, Winterfest/Parade, Public Safety Day, Community Appreciation Day and Spring Faire.
- Office of Management and Budget increased, since it is a new division in Administration.

Accomplishments

1. Facilitated strategic planning process and provided guidance to executive management team to fulfill the City Council's vision and strategic priorities.
2. The City received more than \$4.1 million in local, state, and federal grant awards in 2020 to support projects in El Mirage. Also in FY2020, the City received COVID-19 pandemic funding relief including FEMA-PA, AZCares and American Rescue Plan Act (ARPA).
3. The Interfaith Homeless Emergency Lodging Program (I-HELP) has served 79 individuals in its first year. This has included 1,057 bed nights, coordinated by more than 100 volunteers.
4. Economic Development staff assisted in: one expansion project totaling over \$400 million in capital investments; four build-to-suit developments totaling over 1,420,682 sf and \$35 million in capital investment; attracted 1 new retail business; and worked with business owners who will create over 850 Direct Non-Retail Jobs and 26 Retail jobs.
5. Information on available community resources and partner programs was made readily available to residents, and hours were expanded at the Community Action Program (CAP) office to serve those in the most need.
6. Increased communication and engagement with residents through a new quarterly printed newsletter and digital marketing campaigns. Consistent messaging and increased original content resulted in heightened engagement levels. Regular news releases were sent to media outlets to inform and educate residents of City news.

Objectives

- Enhance quality of life through community and human services
- Create and implement marketing and public relations campaigns, resident communications and publicity that promotes El Mirage and ensure the City's key messages are delivered to target audiences in an accurate, timely and cost-effective manner.
- Provide public affairs support and act as liaison to the Mayor, City Councilmembers, and City Departments
- Ensure implementation of the City Council Strategic Priorities
- Cultivate and strengthen regional partnerships through engagement and participation.
- Expand the City's retail market share through attracting and maintain a balanced mix of retail and service facilities
- Attract new industries to El Mirage.
- Conduct a Community Survey for resident feedback on the City and City services

Program Performance

Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected 2020/21	Target FY 2021/22
Effective Government	Public awareness/marketing campaign	N/A	620	800	Posts: 1500 Followers: 12,000 Engagement: 24,000 Website visits: 200,000
Effective Government	Citywide Annual Report	N/A	No	No	Yes
Effective Government	State of the City	N/A	No	No	Yes
Secure Future	Creating industry appropriate space for business attraction	3 new locates	3 new locates	5 new locates	4 new locates
Effective Government	Cultivate regional partnerships through engagement and participation	N/A	N/A	85	90
Quality Lifestyle	Average daily senior attendance	N/A	N/A	16	25
Safe Community	Ridership - # of ride trips provided for paratransit and local dial-a-ride	405 ADA Paratransit/ 5,756 Local DAR	764 ADA Paratransit/9,004 Local DAR	500 ADA Paratransit/ 9,000 Local DAR	1,200 ADA Paratransit/ 7,170 Local DAR
Secure Future	Direct Jobs resulting from businesses served	100 Direct jobs	400 Direct jobs	600 Direct jobs	850 Direct Jobs
Quality Lifestyle	Rent and Utility Assistance Provided to El Mirage Residents through the Community Action Program (CAP)				
Quality Lifestyle	Satisfaction of participants in community programs	N/A	N/A	N/A	82%

Analysis of Program Performance:

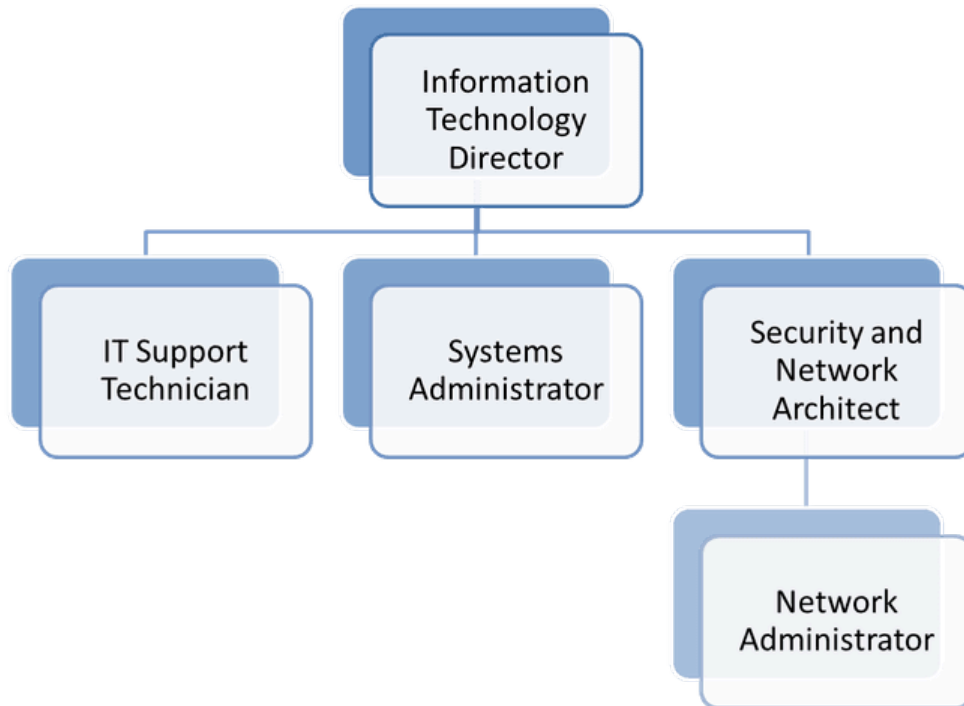
1. Creating industry appropriate space for business attraction City-generated news items
2. Citywide Annual Report (AW)
3. State of the City
4. Creating industry appropriate space for business attraction
5. Number of El Mirage employees actively participating in regional meetings
6. Number of Attendees at Special Events
7. Public meeting logistics/facilitation
8. Ridership - # of ride trips provided for paratransit and local dial-a-ride.
9. Jobs resulting from businesses served.
10. We have not implemented this measurement
11. Campaigns measured primarily by number of posts, website visits, followers and engagement
12. Attract new non-retail industries to El Mirage

Information Technology



Information Technology (IT) 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. IT 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.

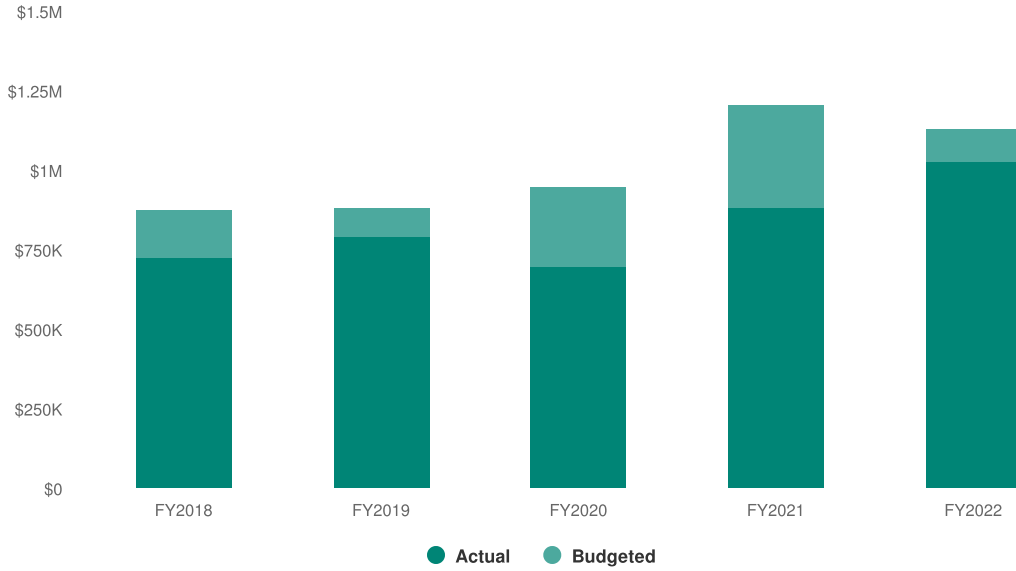
Organizational Chart



Expenditures Summary

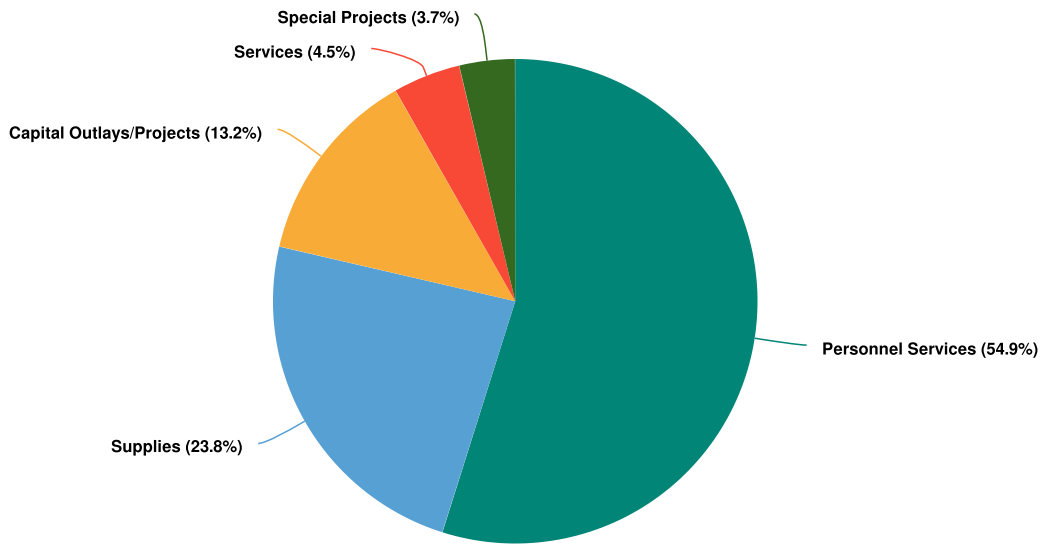
\$1,132,500 **-\$73,000**
(-6.06% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

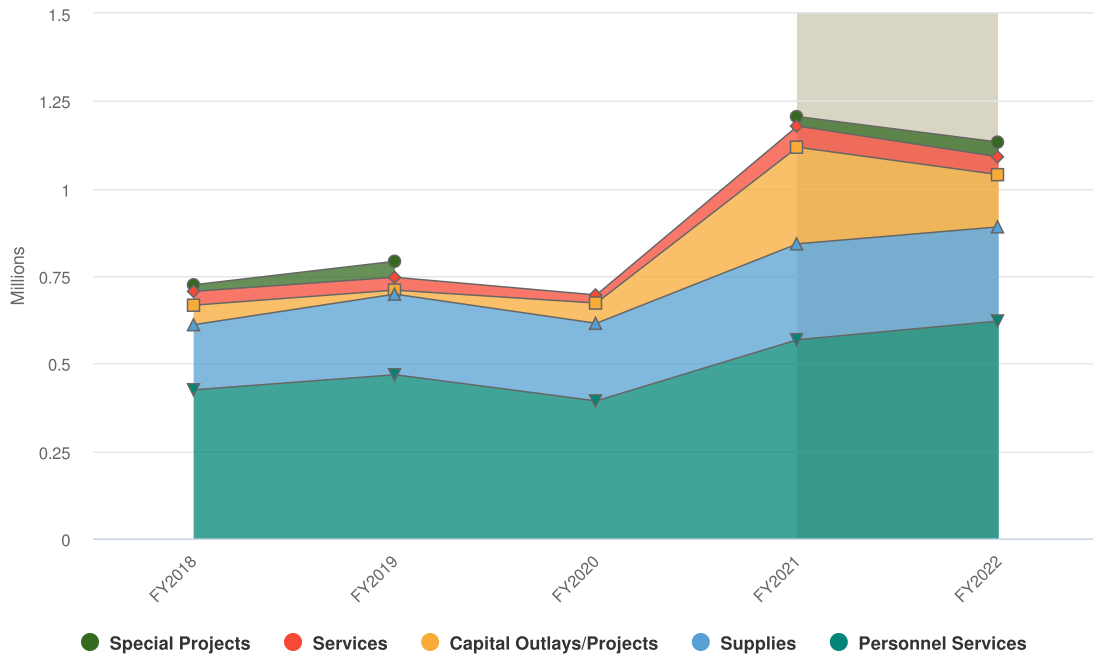


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$303,046	\$419,000	\$443,000	5.7%	\$24,000
OVERTIME	\$2,881	\$3,000	\$9,500	216.7%	\$6,500
COMP TIME	\$20	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$26,717	\$56,000	\$67,000	19.6%	\$11,000
SOCIAL SECURITY CONTRIBUTION	\$18,392	\$27,000	\$28,000	3.7%	\$1,000
MEDICARE CONTRIBUTION	\$4,301	\$7,000	\$7,000	0%	\$0
ASRS CONTRIBUTION	\$36,451	\$52,000	\$57,000	9.6%	\$5,000
DEFERRED COMPENSATION			\$7,000	N/A	\$7,000
WORKERS COMPENSATION	\$1,240	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$76	\$2,000	\$2,000	0%	\$0
Total General Government:	\$393,123	\$568,000	\$621,500	9.4%	\$53,500
Total Personnel Services:	\$393,123	\$568,000	\$621,500	9.4%	\$53,500
Supplies					
General Government					
FUEL AND LUBRICANTS	\$325	\$1,000	\$500	-50%	-\$500
OFFICE SUPPLIES	\$140	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$1,499	\$500	\$1,000	100%	\$500
EQUIPMENT/FURNITURE PURCHASE	\$17,618	\$13,000	\$10,000	-23.1%	-\$3,000
SOFTWARE PURCHASE	\$41,319	\$10,000	\$10,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$2,756	\$3,000	\$3,000	0%	\$0
COMPUTER/PRINTER MAINTENANCE	\$3,113	\$5,000	\$5,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$285	\$1,000	\$1,000	0%	\$0
EQUIPMENT MAINTENANCE CONTRACT	\$18,621	\$35,000	\$38,000	8.6%	\$3,000
PHONE SYS MAINT AND CONTRACTS	\$12,515	\$15,000	\$20,000	33.3%	\$5,000
DATA INFRASTRUCTURE SERVICES	\$57,294	\$70,000	\$60,000	-14.3%	-\$10,000
SOFTWARE MAINT CONTRACT	\$66,213	\$120,000	\$120,000	0%	\$0
Total General Government:	\$221,698	\$274,000	\$269,000	-1.8%	-\$5,000
Total Supplies:	\$221,698	\$274,000	\$269,000	-1.8%	-\$5,000
Services					
General Government					
PROFESSIONAL SERVICES	\$902	\$20,000	\$20,000	0%	\$0
EQUIPMENT RENT/LEASES	\$1,531	\$5,000	\$0	-100%	-\$5,000
DELIVERY SERVICES	\$40	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	\$0	\$2,000	\$500	-75%	-\$1,500
CONFERENCE, SEMINARS & TRAINING	\$0	\$4,500	\$3,000	-33.3%	-\$1,500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
TELEPHONE EXPENSE	\$18,670	\$27,000	\$25,000	-7.4%	-\$2,000
WIRELESS COMMUNICATIONS	\$1,954	\$2,000	\$2,500	25%	\$500
Total General Government:	\$23,097	\$60,500	\$51,000	-15.7%	-\$9,500
Total Services:	\$23,097	\$60,500	\$51,000	-15.7%	-\$9,500
Special Projects					
General Government					
SPECIAL PROJECTS	\$0	\$27,000	\$42,000	55.6%	\$15,000
Total General Government:	\$0	\$27,000	\$42,000	55.6%	\$15,000
Total Special Projects:	\$0	\$27,000	\$42,000	55.6%	\$15,000
Capital Outlays/Projects					
General Government					
CAPITAL EQUIPMENT PURCHASE	\$57,881	\$58,000	\$0	-100%	-\$58,000
INFRASTRUCTURE		\$218,000	\$149,000	-31.7%	-\$69,000
Total General Government:	\$57,881	\$276,000	\$149,000	-46%	-\$127,000
Total Capital Outlays/Projects:	\$57,881	\$276,000	\$149,000	-46%	-\$127,000
Total Expense Objects:	\$695,799	\$1,205,500	\$1,132,500	-6.1%	-\$73,000

Significant Changes

- Overtime was increased to accommodate employees transitioned to non-exempt status.
- Data Infrastructure services was decreased in anticipation of eliminating 3rd party services due to the connectivity of facilities using the City's own fiber optic cabling.
- Special Projects increase is due to a 5-year computer replacement cycle for City Hall equipment.

Accomplishments

1. **COVID-19 Teleworking:** During COVID-19 Pandemic, the IT Team facilitating teleworking by readying spare laptops, configuring virtual desktop infrastructure (VDI) and providing remote support as necessary to ensure success.
2. **New Core Network Switch:** A new core network switch was installed at City Hall. It replaced one that was employed for the past 8 years and will act as a high-performance foundation to facilitate the new El Mirage Data Center design.
3. **Data Center Redesign:** The City's server cluster at City Hall was redesigned to better utilize server resources and eliminate older hardware. The new cluster allows for more redundancy, faster network speeds and a 10Gb (gigabit) connection to the Storage Area Network (SAN).
4. **Fire Station Fiber Connection:** The network team planned and executed a project to migrate the Fire Department from the existing Cox services to the City-owned fiber optic cabling running down El Mirage road. The connection that now exists between Fire Department and City Hall is up to 200 times faster than existing connection that had been in-use.

Objectives

- Customer Service – Maintain a high level of customer service in the department by reflecting a good attitude and responding to requests in a timely manner.
- Security – Protect the City computing environment, employing the necessary systems and techniques to guard against a breach or cybersecurity attack.
- Departmental Engagement – Partner with other City departments on technology initiatives (new software, upgrades, equipment).

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Superior Infrastructure	Network Uptime	N/A	N/A	99.8%	99.9%
Effective Government	Security Awareness Training Success	3%	2%	Less than 4% failure Rate	Less than 3 % Failure Rate
Effective Government	Percentage of Help Desk Tickets Closed within defined SLA period	N/A	N/A	80%	90% closed within period
Effective Government	4 hour Response Time to newly open Help Desk Tickets	N/A	N/A	N/A	95% at 4 hours or less
Superior Infrastructure	Percentage of systems up to date. Up to date systems include those with patches applied within 30 days of the latest patch (Zero day patches should be applied immediately)	N/A	N/A	90%	95%

Analysis of Program Performance:

1. Network Uptime represents the amount of time, excluding planned maintenance, the network was available.
2. Initial phishing tests in FY19 yielded a 77% failure rate, but was less than 10% by end of that fiscal year.
3. The help desk system (Track-it) was upgraded in 2020 and will be configured to track the acceptable SLA periods for FY21 and later.
4. The help desk system (Track-it) was upgraded in 2020 and will be configured to track the response time for FY21 and later.
5. Due to personnel changes a new report will be developed to track FY22 progress forward.

Human Resources



The Human Resources department is a business partner, working with and for the departments within the City. We are focused on delivering quality customer service in personnel operations with integrity, responsiveness, and sensitivity.

The Human Resources Department is responsible for a comprehensive human resource program, including: recruitment and selection; employment services; administration of employee benefits; policy development and administration; legal compliance; classification and compensation; employee relations; maintenance of personnel records; and the maintenance of the City's personnel databases.

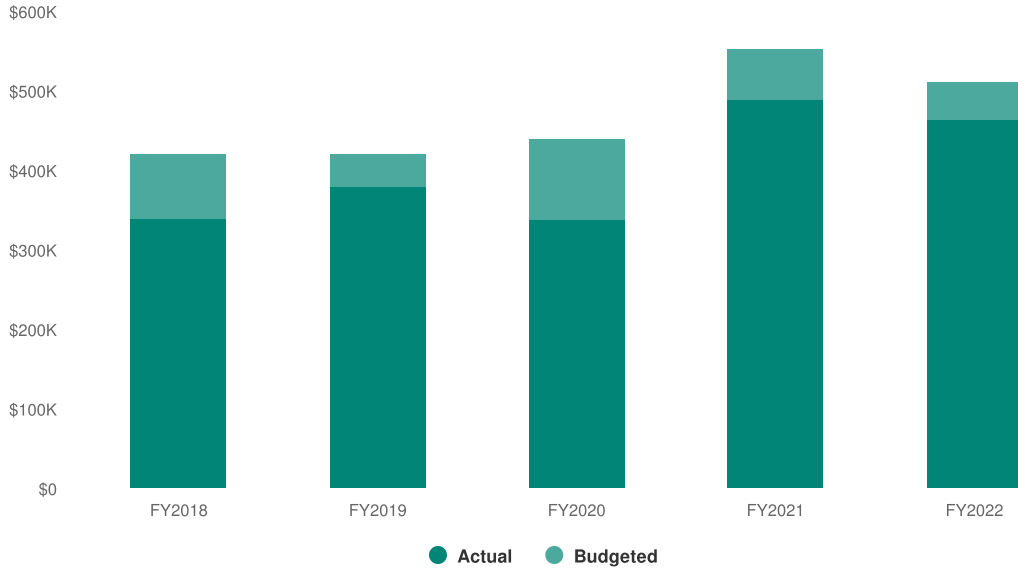
Organizational Chart



Expenditures Summary

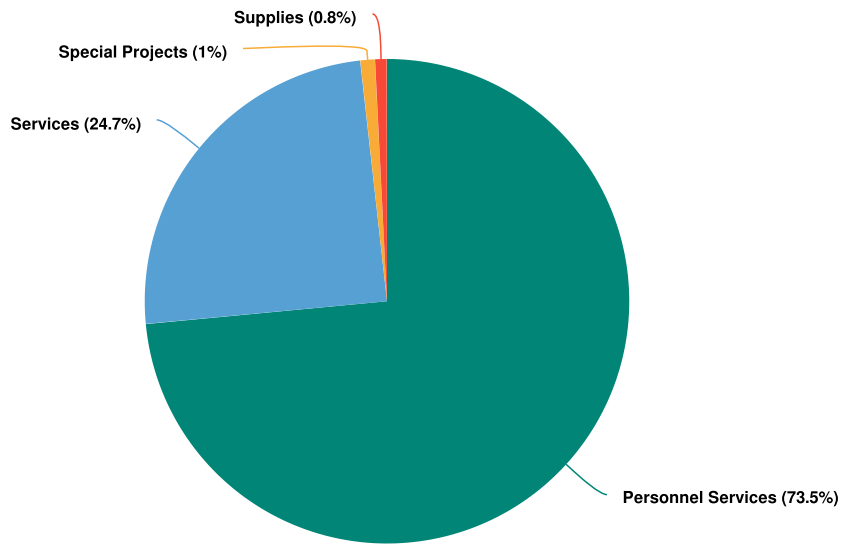
\$511,500 **-\$40,500**
(-7.34% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

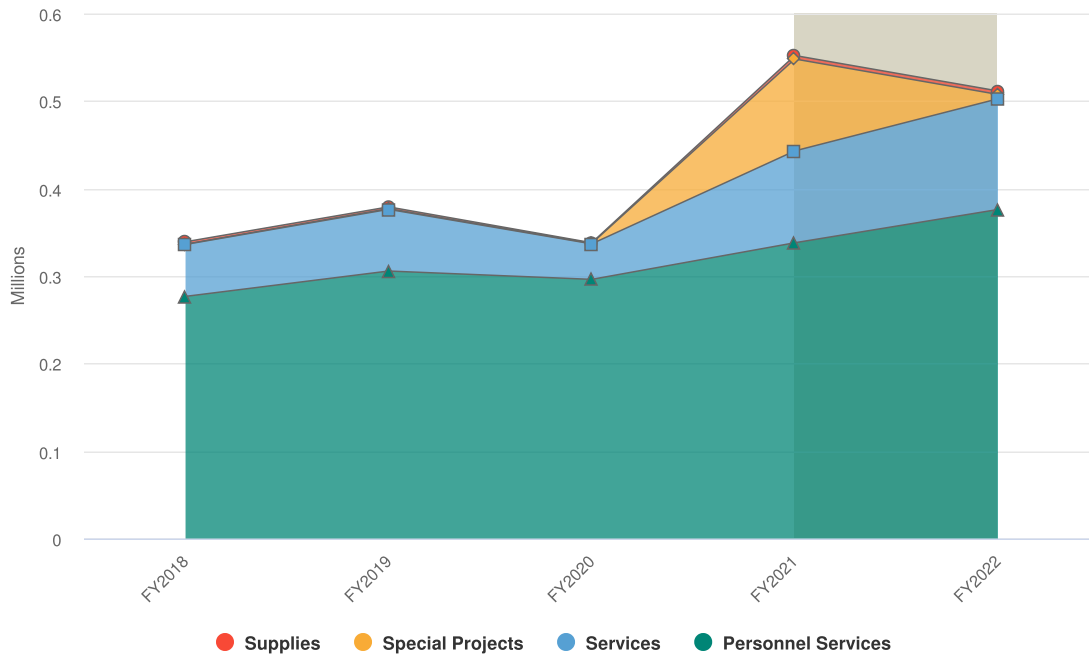


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$231,863	\$262,000	\$280,000	6.9%	\$18,000
OVERTIME			\$5,000	N/A	\$5,000
HEALTH-LIFE-DENTAL INSURANCE	\$18,119	\$21,000	\$23,000	9.5%	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$14,250	\$17,000	\$18,000	5.9%	\$1,000
MEDICARE CONTRIBUTION	\$3,333	\$4,000	\$5,000	25%	\$1,000
ASRS CONTRIBUTION	\$28,079	\$32,000	\$36,000	12.5%	\$4,000
DEFERRED COMPENSATION			\$7,000	N/A	\$7,000
WORKERS COMPENSATION	\$437	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$76	\$1,000	\$1,000	0%	\$0
Total General Government:	\$296,156	\$338,000	\$376,000	11.2%	\$38,000
Total Personnel Services:	\$296,156	\$338,000	\$376,000	11.2%	\$38,000
Supplies					
General Government					
OFFICE SUPPLIES	\$333	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$420	\$1,500	\$1,500	0%	\$0
Total General Government:	\$753	\$4,000	\$4,000	0%	\$0
Total Supplies:	\$753	\$4,000	\$4,000	0%	\$0
Services					
General Government					
PROFESSIONAL SERVICES	\$9,826	\$18,000	\$18,500	2.8%	\$500
CONTRACTED SERVICES	\$15,382	\$21,000	\$21,000	0%	\$0
MEDICAL/DRUG EXAMS & TESTING	\$7,454	\$50,000	\$68,500	37%	\$18,500
RECRUITMENT EXPENSES	\$4,676	\$7,000	\$7,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$659	\$3,000	\$4,000	33.3%	\$1,000
PUBLISHING/ADVERTISEMENT COST	\$1,988	\$4,500	\$6,000	33.3%	\$1,500
MAILING COST	\$173	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$441	\$1,000	\$1,000	0%	\$0
Total General Government:	\$40,599	\$105,000	\$126,500	20.5%	\$21,500
Total Services:	\$40,599	\$105,000	\$126,500	20.5%	\$21,500
Special Projects					
General Government					
EMPLOYEE RECOGNITION AWARDS	\$490	\$103,500	\$3,500	-96.6%	-\$100,000
EMPLOYEE WELLNESS PROGRAM	\$0	\$1,500	\$1,500	0%	\$0
Total General Government:	\$490	\$105,000	\$5,000	-95.2%	-\$100,000
Total Special Projects:	\$490	\$105,000	\$5,000	-95.2%	-\$100,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Expense Objects:	\$337,998	\$552,000	\$511,500	-7.3%	-\$40,500

Significant Changes

- Medical/Drug Exam and Testing increase of \$18,500 for Public Safety Traumatic Event Counseling and increased costs for Police and Fire new hire and annual exams.
- Special Projects decrease of \$100,000 due to the completion of the classification and compensation study.

Accomplishments

- A comprehensive classification and compensation study was conducted. From the study classifications structures were created providing job classification hierarchies that detail distinctions between jobs and clearly defines career paths and requirements for advancement within respective job families. A salary structure was created based on the classification plan, the compensation survey results, internal position equity, and best practices.
- Actions were taken in collaboration with the City Manager and other departments to address COVID-19 in the workplace. This included granting additional leave to employees, allowing leave carryover, suspending accrual maximums and implementing the Families First Coronavirus Response Act paid leave provisions. Communications were distributed to employees outlining the actions taken by the City in response to the COVID-19 outbreak and pandemic; teleworking was authorized and an administrative Teleworking policy was created.

Objectives

- Work in partnership with City departments to attract, hire, develop and support a workforce that positively contributes toward the City's mission, vision, and values.
- Provide policies and procedural training programs to employees and supervisors.
- Provide wellness programs that focus on early detection, lifestyle modification, and disease management.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Effective Government	Number of New Hires	30	25	33	29
Effective Government	Number of positions filled internally	22	10	14	15
Effective Government	Number of personnel actions forms (PAFs) processed	166	150	164	160
Effective Government	Number of service awards presented	N/A	28	42	23
Effective Government	Number of wellness screenings offered/ number of participants	6/122	4/109	5/114	6/141

Analysis of Program Performance:

- The number of new hires increased due to increased turnover.
- The number of positions filled internally increased from the prior year. This increase reflects an increase to the availability of advancement opportunities and the success of internal talent development.
- The number of personnel actions forms (PAFs) processed increased slightly from the prior year. PAFs are created by HR to document personnel actions such as new hire, transfer, promotion, stipend pay, termination, etc.
- Service awards are presented to employees celebrating years of service with the City, beginning in the 3rd and 5th year, and every 5 years thereafter. This year's increase was due to existing employees achieving milestone service years.
- Wellness screenings are offered throughout the year to support early detection and better health among employees and family members. During the COVID-19 pandemic, wellness screenings were postponed or canceled, causing a decrease in the number of screenings offered. The participant count remained steady at approximately 23 participants per screening.

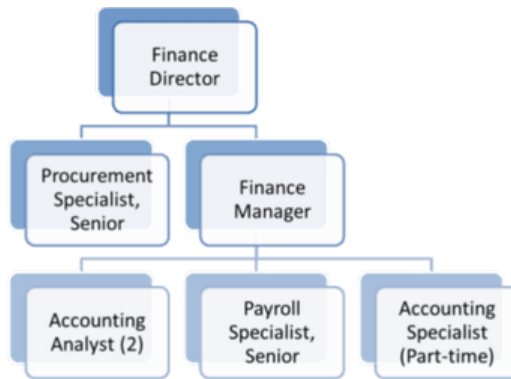


Financial Services



Finance provides financial information to the public, bondholders, grantors, auditors, council, and staff. Finance maintains City financial records, oversees the procurement process, performs contract and grant administration, administers the business license program, and acts as liaison to the State in matters pertaining to the collection of City sales tax. Finance conducts audits, prepares payroll and reports, provides cash management and investment oversight and administers the retirement of outstanding general obligation and revenue bonds and loans.

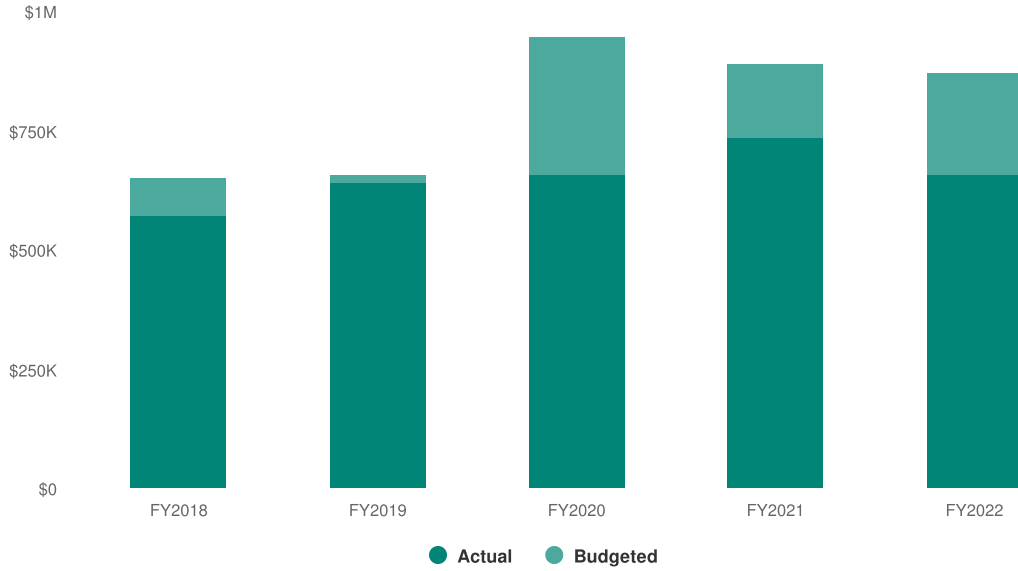
Organizational Chart



Expenditures Summary

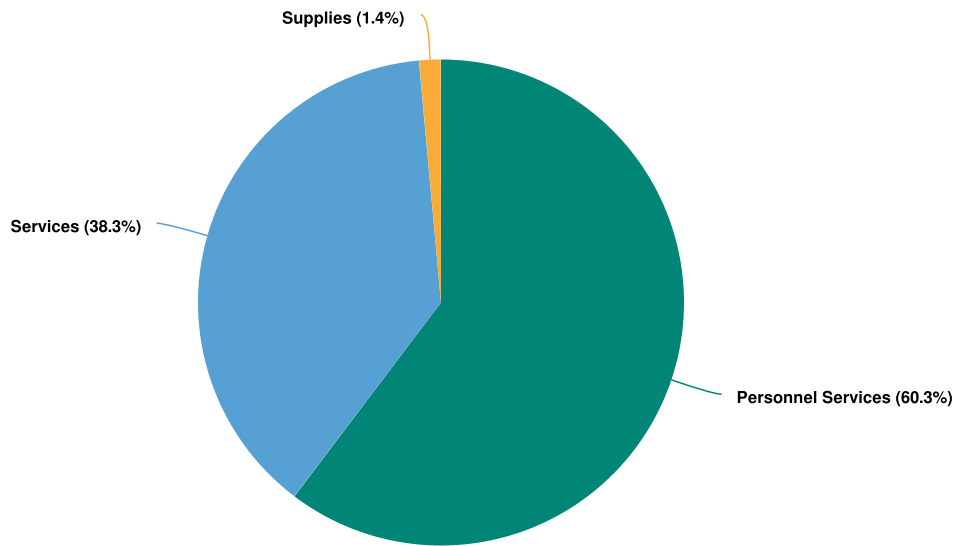
\$870,500 **-\$20,500**
(-2.30% vs. prior year)

Financial Services Proposed and Historical Budget vs. Actual

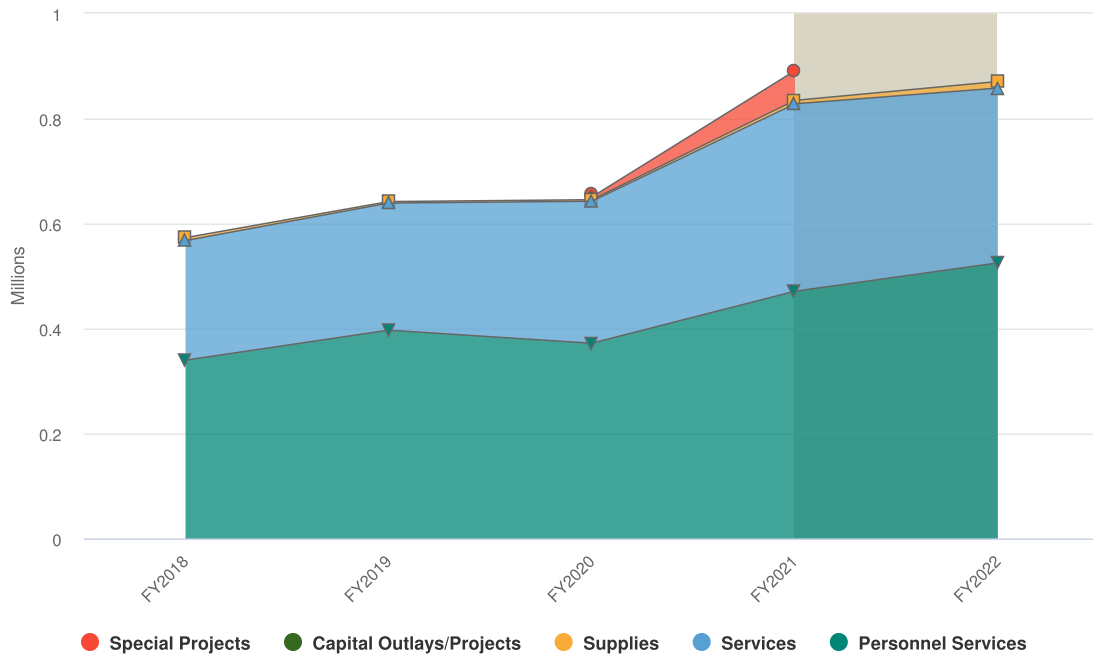


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



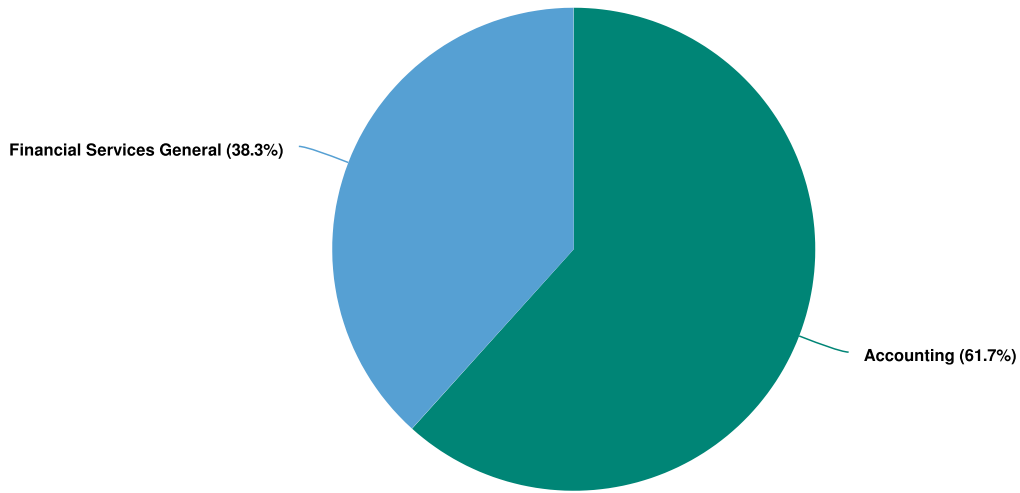
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$537,314	\$607,000	\$538,000	-11.4%	-\$69,000
OVERTIME	\$0	\$0	\$2,000	N/A	\$2,000
COMP TIME	\$67	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$59,745	\$74,000	\$67,000	-9.5%	-\$7,000
SOCIAL SECURITY CONTRIBUTION	\$30,662	\$36,000	\$34,000	-5.6%	-\$2,000
MEDICARE CONTRIBUTION	\$7,518	\$9,000	\$8,000	-11.1%	-\$1,000
ASRS CONTRIBUTION	\$59,819	\$70,000	\$63,000	-10%	-\$7,000
WORKERS COMPENSATION	\$925	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$399	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	-\$324,505	-\$330,000	-\$523,000	58.5%	-\$193,000
LABOR DISTRIBUTION		\$0	\$332,000	N/A	\$332,000
Total General Government:	\$371,945	\$471,000	\$525,000	11.5%	\$54,000
Total Personnel Services:	\$371,945	\$471,000	\$525,000	11.5%	\$54,000
Supplies					
General Government					
OFFICE SUPPLIES	\$1,318	\$4,000	\$1,000	-75%	-\$3,000
COMPUTER/PRINTER SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
EQUIPMENT/FURNITURE PURCHASE	\$1,245	\$1,500	\$500	-66.7%	-\$1,000
SOFTWARE PURCHASE	\$0	\$1,000	\$1,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$370	\$0	\$0	0%	\$0
OFFICE SUPPLIES		\$0	\$4,000	N/A	\$4,000
COMPUTER/PRINTER SUPPLIES		\$0	\$1,000	N/A	\$1,000
EQUIPMENT/FURNITURE PURCHASE		\$0	\$1,500	N/A	\$1,500
SOFTWARE PURCHASE		\$0	\$1,500	N/A	\$1,500
Total General Government:	\$2,933	\$6,500	\$12,500	92.3%	\$6,000
Total Supplies:	\$2,933	\$6,500	\$12,500	92.3%	\$6,000
Services					
General Government					
PROFESSIONAL SERVICES	\$175,959	\$231,000	\$130,000	-43.7%	-\$101,000
AUDIT/CONSULTING SERVICES	\$45,780	\$50,000	\$0	-100%	-\$50,000
TECH/SOFTWARE SUPPORT	\$16,268	\$50,000	\$0	-100%	-\$50,000
TRAVEL AND PER DIEM	\$13,860	\$9,500	\$3,000	-68.4%	-\$6,500
CONFERENCE, SEMINARS & TRAINING	\$10,061	\$5,000	\$2,000	-60%	-\$3,000
PRINTING COST	\$4,262	\$3,000	\$0	-100%	-\$3,000
PUBLISHING/ADVERTISEMENT COST	\$0	\$1,000	\$0	-100%	-\$1,000

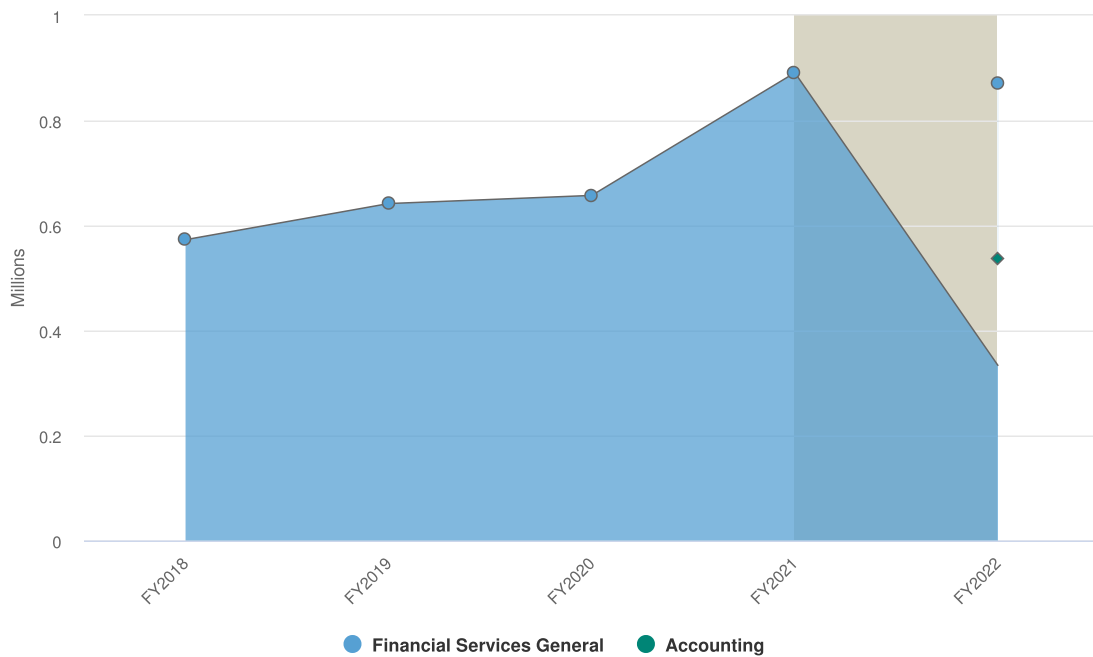
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
MAILING COST	\$977	\$1,500	\$0	-100%	-\$1,500
DUES-MEMBERSHIPS-FEES	\$1,364	\$2,000	\$1,000	-50%	-\$1,000
BANK CHARGES/ANALYSIS FEES	\$1,556	\$4,000	\$0	-100%	-\$4,000
MISCELLANEOUS EXPENSES	\$346	\$0	\$0	0%	\$0
PROFESSIONAL SERVICES		\$0	\$93,000	N/A	\$93,000
AUDIT/CONSULTING SERVICES		\$0	\$50,000	N/A	\$50,000
TECH/SOFTWARE SUPPORT		\$0	\$30,000	N/A	\$30,000
TRAVEL AND PER DIEM		\$0	\$6,500	N/A	\$6,500
CONFERENCE,SEMINARS & TRAINING		\$0	\$3,500	N/A	\$3,500
PUBLISHING/ADVERTISEMENT COST		\$0	\$1,000	N/A	\$1,000
MAILING COST		\$0	\$1,500	N/A	\$1,500
DUES-MEMBERSHIPS-FEES		\$0	\$1,000	N/A	\$1,000
BANK CHARGES/ANALYSIS FEES		\$0	\$10,000	N/A	\$10,000
MISCELLANEOUS EXPENSES		\$0	\$500	N/A	\$500
Total General Government:	\$270,433	\$357,000	\$333,000	-6.7%	-\$24,000
Total Services:	\$270,433	\$357,000	\$333,000	-6.7%	-\$24,000
Special Projects					
General Government					
SPECIAL PROJECTS	\$5,014	\$56,500	\$0	-100%	-\$56,500
Total General Government:	\$5,014	\$56,500	\$0	-100%	-\$56,500
Total Special Projects:	\$5,014	\$56,500	\$0	-100%	-\$56,500
Capital Outlays/Projects					
General Government					
CAPITAL EQUIPMENT PURCHASE	\$6,982	\$0	\$0	0%	\$0
Total General Government:	\$6,982	\$0	\$0	0%	\$0
Total Capital Outlays/Projects:	\$6,982	\$0	\$0	0%	\$0
Total Expense Objects:	\$657,307	\$891,000	\$870,500	-2.3%	-\$20,500

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures					
General Government					
Operations and Support					
Financial Services					
Financial Services General					
Personnel Services					
SALARIES AND WAGES	\$537,314	\$607,000	\$538,000	-11.4%	-\$69,000
OVERTIME	\$0	\$0	\$2,000	N/A	\$2,000
COMP TIME	\$67	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$59,745	\$74,000	\$67,000	-9.5%	-\$7,000
SOCIAL SECURITY CONTRIBUTION	\$30,662	\$36,000	\$34,000	-5.6%	-\$2,000
MEDICARE CONTRIBUTION	\$7,518	\$9,000	\$8,000	-11.1%	-\$1,000
ASRS CONTRIBUTION	\$59,819	\$70,000	\$63,000	-10%	-\$7,000
WORKERS COMPENSATION	\$925	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$399	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	-\$324,505	-\$330,000	-\$523,000	58.5%	-\$193,000
Total Personnel Services:	\$371,945	\$471,000	\$193,000	-59%	-\$278,000
Supplies					
OFFICE SUPPLIES	\$1,318	\$4,000	\$1,000	-75%	-\$3,000
COMPUTER/PRINTER SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
EQUIPMENT/FURNITURE PURCHASE	\$1,245	\$1,500	\$500	-66.7%	-\$1,000
SOFTWARE PURCHASE	\$0	\$1,000	\$1,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$370	\$0	\$0	0%	\$0
Total Supplies:	\$2,933	\$6,500	\$4,500	-30.8%	-\$2,000
Services					
PROFESSIONAL SERVICES	\$175,959	\$231,000	\$130,000	-43.7%	-\$101,000
AUDIT/CONSULTING SERVICES	\$45,780	\$50,000	\$0	-100%	-\$50,000
TECH/SOFTWARE SUPPORT	\$16,268	\$50,000	\$0	-100%	-\$50,000
TRAVEL AND PER DIEM	\$13,860	\$9,500	\$3,000	-68.4%	-\$6,500
CONFERENCE, SEMINARS & TRAINING	\$10,061	\$5,000	\$2,000	-60%	-\$3,000
PRINTING COST	\$4,262	\$3,000	\$0	-100%	-\$3,000
PUBLISHING/ADVERTISEMENT COST	\$0	\$1,000	\$0	-100%	-\$1,000
MAILING COST	\$977	\$1,500	\$0	-100%	-\$1,500
DUES-MEMBERSHIPS-FEES	\$1,364	\$2,000	\$1,000	-50%	-\$1,000
BANK CHARGES/ANALYSIS FEES	\$1,556	\$4,000	\$0	-100%	-\$4,000
MISCELLANEOUS EXPENSES	\$346	\$0	\$0	0%	\$0
Total Services:	\$270,433	\$357,000	\$136,000	-61.9%	-\$221,000
Special Projects					

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
SPECIAL PROJECTS	\$5,014	\$56,500	\$0	-100%	-\$56,500
Total Special Projects:	\$5,014	\$56,500	\$0	-100%	-\$56,500
Capital Outlays/Projects					
CAPITAL EQUIPMENT PURCHASE	\$6,982	\$0	\$0	0%	\$0
Total Capital Outlays/Projects:	\$6,982	\$0	\$0	0%	\$0
Total Financial Services General:	\$657,307	\$891,000	\$333,500	-62.6%	-\$557,500
Accounting					
Personnel Services					
LABOR DISTRIBUTION		\$0	\$332,000	N/A	\$332,000
Total Personnel Services:		\$0	\$332,000	N/A	\$332,000
Supplies					
OFFICE SUPPLIES		\$0	\$4,000	N/A	\$4,000
COMPUTER/PRINTER SUPPLIES		\$0	\$1,000	N/A	\$1,000
EQUIPMENT/FURNITURE PURCHASE		\$0	\$1,500	N/A	\$1,500
SOFTWARE PURCHASE		\$0	\$1,500	N/A	\$1,500
Total Supplies:		\$0	\$8,000	N/A	\$8,000
Services					
PROFESSIONAL SERVICES		\$0	\$93,000	N/A	\$93,000
AUDIT/CONSULTING SERVICES		\$0	\$50,000	N/A	\$50,000
TECH/SOFTWARE SUPPORT		\$0	\$30,000	N/A	\$30,000
TRAVEL AND PER DIEM		\$0	\$6,500	N/A	\$6,500
CONFERENCE, SEMINARS & TRAINING		\$0	\$3,500	N/A	\$3,500
PUBLISHING/ADVERTISEMENT COST		\$0	\$1,000	N/A	\$1,000
MAILING COST		\$0	\$1,500	N/A	\$1,500
DUES-MEMBERSHIPS-FEES		\$0	\$1,000	N/A	\$1,000
BANK CHARGES/ANALYSIS FEES		\$0	\$10,000	N/A	\$10,000
MISCELLANEOUS EXPENSES		\$0	\$500	N/A	\$500
Total Services:		\$0	\$197,000	N/A	\$197,000
Total Accounting:	\$0	\$0	\$537,000	N/A	\$537,000
Total Financial Services:	\$657,307	\$891,000	\$870,500	-2.3%	-\$20,500
Total Operations and Support:	\$657,307	\$891,000	\$870,500	-2.3%	-\$20,500
Total General Government:	\$657,307	\$891,000	\$870,500	-2.3%	-\$20,500
Total Expenditures:	\$657,307	\$891,000	\$870,500	-2.3%	-\$20,500

Significant Changes

- Created Accounting division for FY22 moving budget items from Financial Services General.
- Moved items pertaining to budget such as publishing, printing, and ClearGov maintenance to Office of Management and Budget division in Administration.

Accomplishments

1. Implementation of online requisition system.
2. Received GFOA Comprehensive Annual Financial Report award FY2020.
3. Reduced number of general ledger accounts from 5,389 accounts to 1,729 accounts.
4. Implemented online budgeting program/process.
5. Received GFOA Distinguished Budget award FY2021.

Objectives

- Establish an online process for entering and approving invoices into financial system to reduce cost and time spent on data entry.
- Update and modify all contract forms used for procurement.
- Implement electronic vendor payments.
- Implement updated ADP Time and Attendance module.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Effective Government	Number of W-2's issued	227	218	225	230
Effective Government	Number of P-Cards issued Total dollars spent	17 P-Cards Issued \$720,371	8 P-Cards Issued \$816,790	13 P-Cards Issued \$850,000	20 P-Cards Issued \$900,000
Effective Government	Receive GFOA CAFR & Distinguished Budget Presentation Award	Budget: N/A CAFR: 8	Budget: N/A CAFR: 9	Budget: 1 CAFR: 10	Budget: 2 CAFR: 11
Effective Government	Average monthly cash balance	\$58,578,090	\$65,800,000	\$70,000,000	\$70,000,000
Effective Government	Number of Checks issued Total dollars spent	4,385 \$ 19,110,356	3,856 \$ 17,192,466	3,413 \$14,261,403	4,400 \$25,000,000
Effective Government	Number of GL periods closed by the 15th of the month (Goal is 11)	N/A	4	8	11

Analysis of Program Performance:

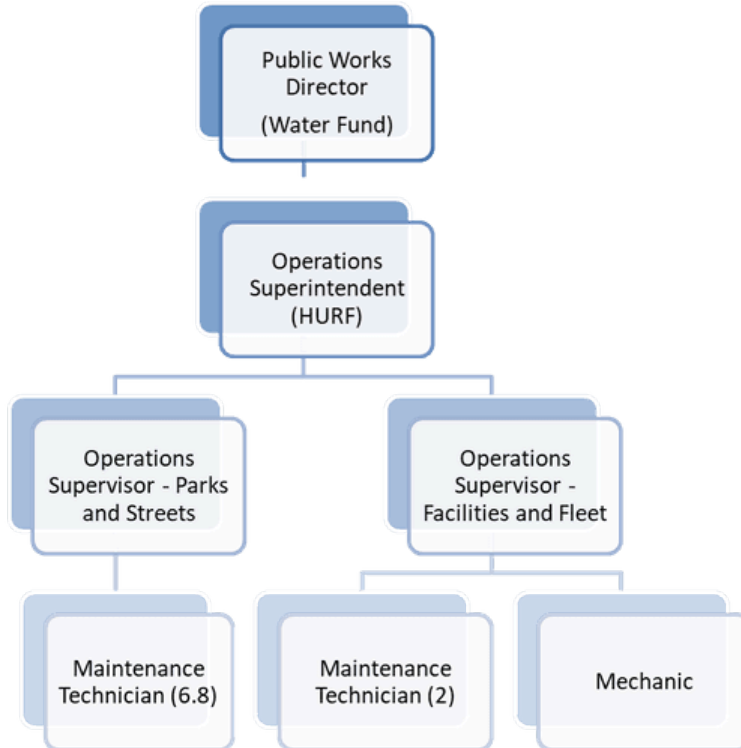
1. The current trend seems to indicate a stable work environment. An increase in W-2's issued could signify increased turnover, conversely a reduction in W-2's issued could signify improved retention.
2. The City continues to issue additional P-Cards resulting in an increase in annual spending. Dollars spent using P-Cards result in faster acquisition and reduced processing costs.
3. Department has not previously submitted for the budget award, but received its first one in FY21.
4. Average monthly cash balance continues to grow.
5. The number of checks and amount spent have been decreasing. The City will be paying off debt and completing major capital projects.
6. This started to be tracked FY21.

Public Works



Public Works handles the day to day operations and maintenance of over 100,000 square feet of City facilities, 120+ City vehicles, and over 50 acres of City Parks and amenities. This includes regular maintenance and upkeep, asset tracking, and communication with internal and external entities. This department has three divisions: Facilities Management, Fleet Management, and Parks.

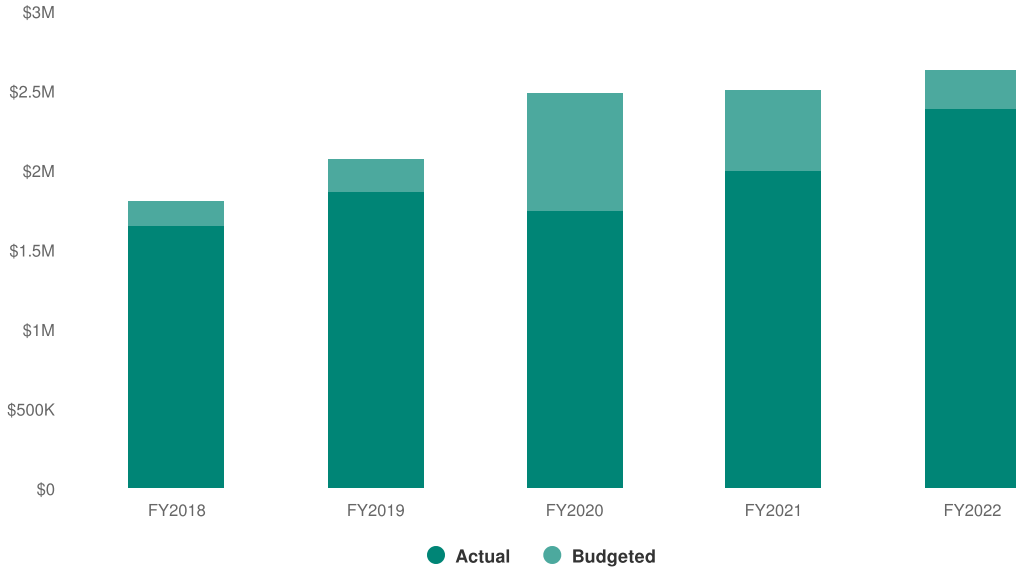
Org Chart



Expenditures Summary

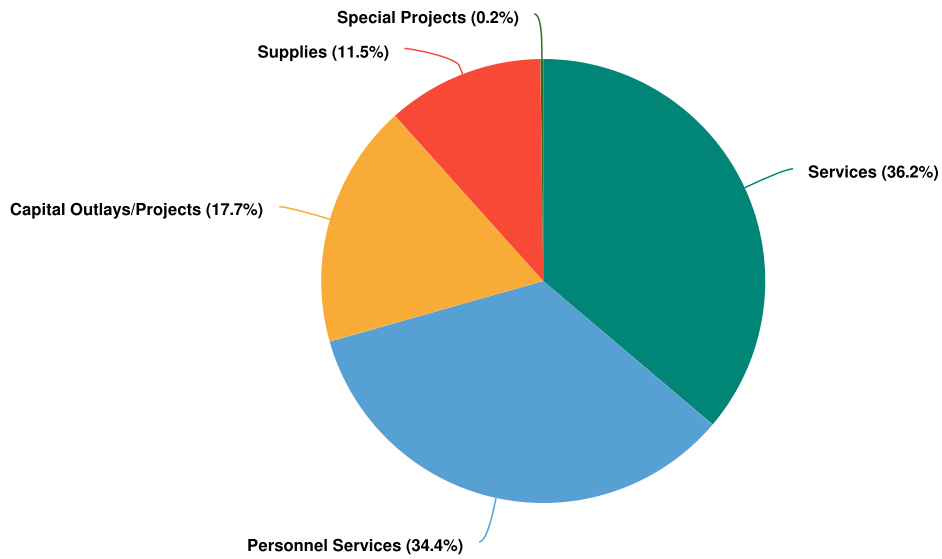
\$2,632,500 **\$118,500**
(4.71% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

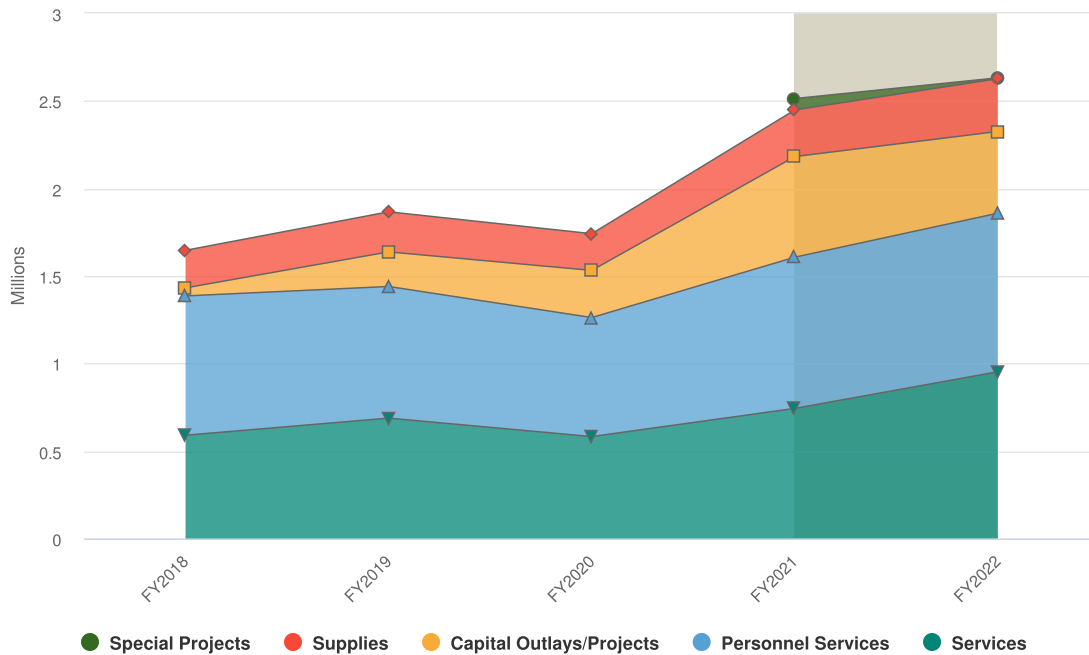


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

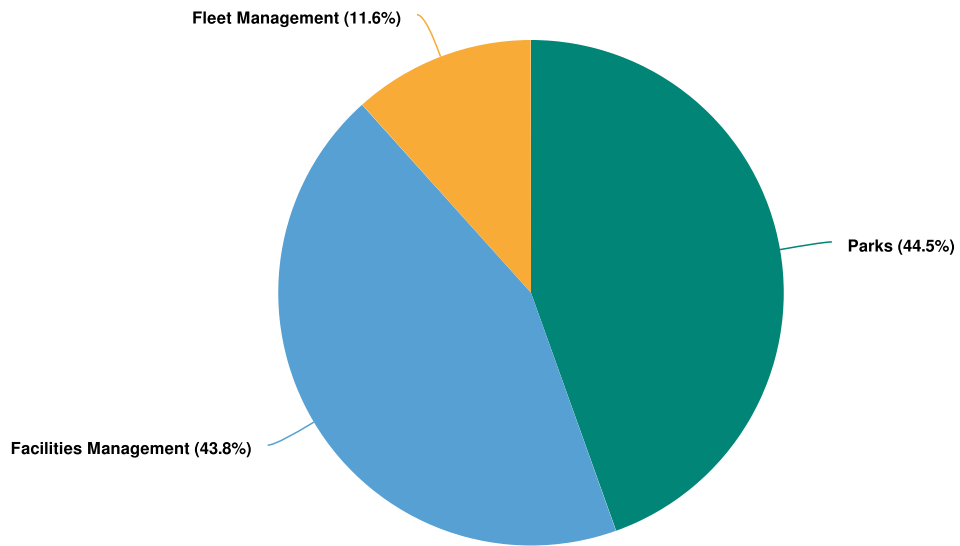
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
General Government					
SALARIES AND WAGES	\$287,837	\$324,000	\$336,000	3.7%	\$12,000
OVERTIME	\$13,547	\$12,000	\$12,000	0%	\$0
COMP TIME	\$2,483	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$63,239	\$74,000	\$97,000	31.1%	\$23,000
SOCIAL SECURITY CONTRIBUTION	\$17,590	\$21,000	\$22,000	4.8%	\$1,000
MEDICARE CONTRIBUTION	\$4,114	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$33,920	\$39,000	\$41,000	5.1%	\$2,000
WORKERS COMPENSATION	\$7,240	\$14,000	\$10,000	-28.6%	-\$4,000
UNEMPLOYMENT INSURANCE	\$290	\$3,000	\$3,000	0%	\$0
SALARIES AND WAGES	\$115,506	\$187,000	\$187,000	0%	\$0
OVERTIME	\$4,867	\$8,000	\$8,000	0%	\$0
COMP TIME	\$94	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$21,243	\$34,000	\$37,000	8.8%	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$7,187	\$12,000	\$13,000	8.3%	\$1,000
MEDICARE CONTRIBUTION	\$1,681	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$14,104	\$25,000	\$25,000	0%	\$0
WORKERS COMPENSATION	\$3,116	\$6,000	\$5,000	-16.7%	-\$1,000
UNEMPLOYMENT INSURANCE	\$50	\$1,000	\$1,000	0%	\$0
SALARIES AND WAGES	\$57,785	\$65,000	\$67,000	3.1%	\$2,000
HEALTH-LIFE-DENTAL INSURANCE	\$11,756	\$14,000	\$15,000	7.1%	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$3,357	\$4,000	\$5,000	25%	\$1,000
MEDICARE CONTRIBUTION	\$785	\$1,000	\$1,000	0%	\$0
ASRS CONTRIBUTION	\$6,998	\$8,000	\$9,000	12.5%	\$1,000
WORKERS COMPENSATION	\$1,266	\$3,000	\$2,000	-33.3%	-\$1,000
UNEMPLOYMENT INSURANCE	\$25	\$1,000	\$1,000	0%	\$0
Total General Government:	\$680,080	\$864,000	\$906,000	4.9%	\$42,000
Total Personnel Services:	\$680,080	\$864,000	\$906,000	4.9%	\$42,000
Supplies					
General Government					
SMALL TOOLS/EQUIP/PARTS	\$1,624	\$3,000	\$6,000	100%	\$3,000
FUEL AND LUBRICANTS	\$14,837	\$10,000	\$10,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$3,509	\$4,000	\$4,500	12.5%	\$500
CHEMICALS	\$10,104	\$6,000	\$6,000	0%	\$0
OFFICE SUPPLIES	\$292	\$500	\$500	0%	\$0
UNIFORMS	\$414	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$3,220	\$9,000	\$9,000	0%	\$0
IRRIGATION SUPPLIES	\$9,437	\$14,500	\$14,500	0%	\$0
LANDSCAPING MAT'L & SUPPLIES	\$5,400	\$6,000	\$6,000	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
OPERATING MATERIAL & SUPPLIES	\$13,510	\$21,000	\$21,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$0	\$500	\$500	0%	\$0
EQUIPMENT MAINTENANCE/REPAIRS	\$719	\$1,500	\$1,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	\$2,904	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	\$1,825	\$3,000	\$2,500	-16.7%	-\$500
SAFETY EQUIPMENT/SUPPLIES	\$322	\$1,000	\$6,000	500%	\$5,000
OFFICE SUPPLIES	\$595	\$2,000	\$1,000	-50%	-\$1,000
BUILDING JANITORIAL SUPPLIES	\$8,206	\$12,000	\$12,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$1,651	\$5,500	\$5,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$4,782	\$3,000	\$3,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$30,363	\$55,000	\$81,500	48.2%	\$26,500
COPIER USAGE/SUPPLIES/MAINT	\$2,204	\$1,500	\$1,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	\$3,341	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	\$919	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$435	\$5,500	\$5,500	0%	\$0
OFFICE SUPPLIES	\$95	\$0	\$0	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$0	\$1,000	\$0	-100%	-\$1,000
VEHICLE PARTS	\$10,925	\$11,500	\$14,000	21.7%	\$2,500
OPERATING MATERIAL & SUPPLIES	\$2,624	\$3,000	\$3,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$45,564	\$50,000	\$50,000	0%	\$0
OTHER MAINTENANCE/REPAIRS	\$30,089	\$27,000	\$27,000	0%	\$0
Total General Government:	\$209,908	\$266,500	\$301,500	13.1%	\$35,000
Total Supplies:	\$209,908	\$266,500	\$301,500	13.1%	\$35,000
Services					
General Government					
CONTRACTED SERVICES	\$138,984	\$178,000	\$178,000	0%	\$0
EQUIPMENT RENT/LEASES	\$639	\$1,000	\$1,000	0%	\$0
SECURITY/ALARM SERVICE	\$2,445	\$15,000	\$12,000	-20%	-\$3,000
CONFERENCE, SEMINARS & TRAINING	\$150	\$5,500	\$5,000	-9.1%	-\$500
DUES-MEMBERSHIPS-FEES	\$325	\$0	\$0	0%	\$0
PARK LIGHTING/ELECTRICITY	\$55,931	\$88,000	\$88,000	0%	\$0
WIRELESS COMMUNICATIONS	\$1,908	\$1,500	\$2,000	33.3%	\$500
BUILDING WATER/SEWER SERVICES			\$2,000	N/A	\$2,000
BUILDING WATER/SEWER SERVICES			\$13,000	N/A	\$13,000
LANDSCAPING/IRRIGATION		\$0	\$168,000	N/A	\$168,000
CONTRACTED SERVICES	\$179,330	\$202,500	\$205,500	15%	\$3,000
SECURITY/ALARM SERVICE	\$13,354	\$15,000	\$15,000	0%	\$0
FIRE EXTINGUISHERS/INSPECTIONS	\$11,856	\$10,000	\$10,000	0%	\$0

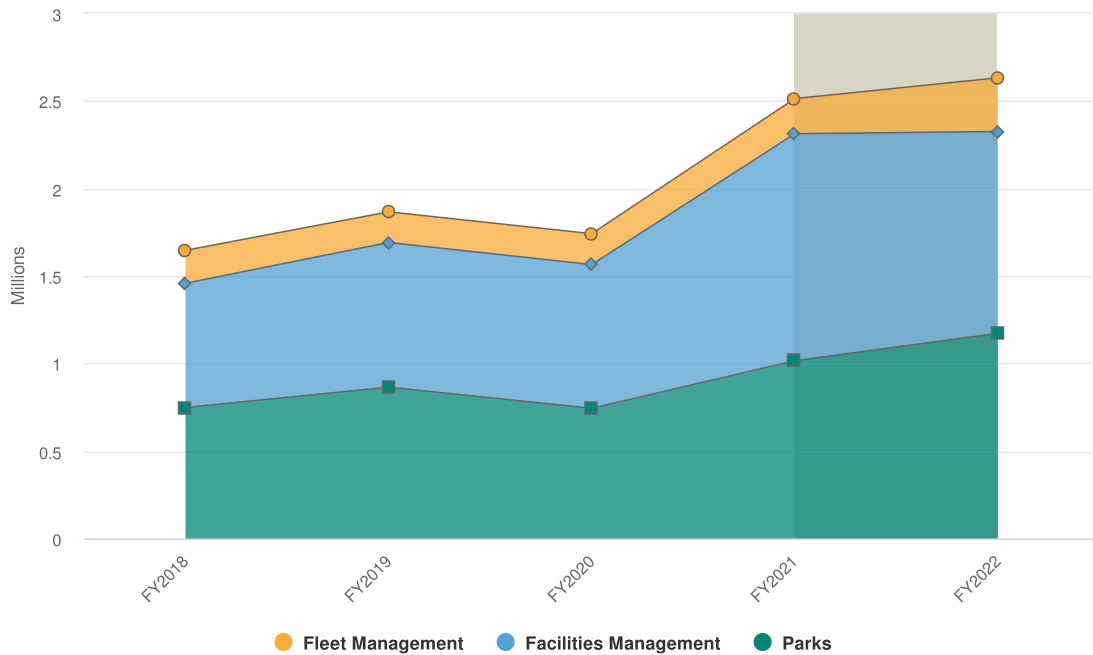
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
CONFERENCE, SEMINARS & TRAINING	\$2,149	\$2,500	\$2,500	0%	\$0
WIRELESS COMMUNICATIONS	\$1,457	\$2,500	\$2,500	0%	\$0
BUILDING ELECTRICITY/GAS	\$168,286	\$210,000	\$213,500	1.7%	\$3,500
BUILDING WATER/SEWER SERVICES			\$23,000	N/A	\$23,000
LIBRARY FACILITIES EXPENSES	\$5,130	\$10,000	\$10,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	\$0	\$1,000	\$1,000	0%	\$0
MAILING COST	\$82	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	\$464	\$1,000	\$1,000	0%	\$0
Total General Government:	\$582,490	\$743,500	\$953,000	28.2%	\$209,500
Total Services:	\$582,490	\$743,500	\$953,000	28.2%	\$209,500
Special Projects					
General Government					
SPECIAL PROJECTS	\$0	\$65,000	\$5,000	-92.3%	-\$60,000
Total General Government:	\$0	\$65,000	\$5,000	-92.3%	-\$60,000
Total Special Projects:	\$0	\$65,000	\$5,000	-92.3%	-\$60,000
Capital Outlays/Projects					
General Government					
FIELD EQUIPMENT PURCHASE	\$9,293	\$10,000	\$50,000	400%	\$40,000
VEHICLES	\$41,215	\$94,000	\$47,000	-50%	-\$47,000
LAND IMPROVEMENTS		\$55,000	\$0	-100%	-\$55,000
VEHICLES	\$0	\$47,000	\$0	-100%	-\$47,000
BUILDINGS AND IMPROVEMENTS	\$218,879	\$369,000	\$270,000	-26.8%	-\$99,000
BUILDINGS AND IMPROVEMENTS			\$100,000	N/A	\$100,000
Total General Government:	\$269,387	\$575,000	\$467,000	-18.8%	-\$108,000
Total Capital Outlays/Projects:	\$269,387	\$575,000	\$467,000	-18.8%	-\$108,000
Total Expense Objects:	\$1,741,865	\$2,514,000	\$2,632,500	4.7%	\$118,500

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures					
General Government					
Operations and Support					
Public Works					
Parks					
Personnel Services					
SALARIES AND WAGES	\$287,837	\$324,000	\$336,000	3.7%	\$12,000
OVERTIME	\$13,547	\$12,000	\$12,000	0%	\$0
COMP TIME	\$2,483	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$63,239	\$74,000	\$97,000	31.1%	\$23,000
SOCIAL SECURITY CONTRIBUTION	\$17,590	\$21,000	\$22,000	4.8%	\$1,000
MEDICARE CONTRIBUTION	\$4,114	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$33,920	\$39,000	\$41,000	5.1%	\$2,000
WORKERS COMPENSATION	\$7,240	\$14,000	\$10,000	-28.6%	-\$4,000
UNEMPLOYMENT INSURANCE	\$290	\$3,000	\$3,000	0%	\$0
Total Personnel Services:	\$430,259	\$492,000	\$527,000	7.1%	\$35,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$1,624	\$3,000	\$6,000	100%	\$3,000
FUEL AND LUBRICANTS	\$14,837	\$10,000	\$10,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$3,509	\$4,000	\$4,500	12.5%	\$500
CHEMICALS	\$10,104	\$6,000	\$6,000	0%	\$0
OFFICE SUPPLIES	\$292	\$500	\$500	0%	\$0
UNIFORMS	\$414	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$3,220	\$9,000	\$9,000	0%	\$0
IRRIGATION SUPPLIES	\$9,437	\$14,500	\$14,500	0%	\$0
LANDSCAPING MAT'L & SUPPLIES	\$5,400	\$6,000	\$6,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$13,510	\$21,000	\$21,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$0	\$500	\$500	0%	\$0
EQUIPMENT MAINTENANCE/REPAIRS	\$719	\$1,500	\$1,500	0%	\$0
Total Supplies:	\$63,066	\$76,000	\$79,500	4.6%	\$3,500
Services					
CONTRACTED SERVICES	\$138,984	\$178,000	\$178,000	0%	\$0
EQUIPMENT RENT/LEASES	\$639	\$1,000	\$1,000	0%	\$0
SECURITY/ALARM SERVICE	\$2,445	\$15,000	\$12,000	-20%	-\$3,000
CONFERENCE, SEMINARS & TRAINING	\$150	\$5,500	\$5,000	-9.1%	-\$500
DUES-MEMBERSHIPS-FEES	\$325	\$0	\$0	0%	\$0
PARK LIGHTING/ELECTRICITY	\$55,931	\$88,000	\$88,000	0%	\$0
WIRELESS COMMUNICATIONS	\$1,908	\$1,500	\$2,000	33.3%	\$500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
BUILDING WATER/SEWER SERVICES			\$2,000	N/A	\$2,000
BUILDING WATER/SEWER SERVICES			\$13,000	N/A	\$13,000
LANDSCAPING/IRRIGATION		\$0	\$168,000	N/A	\$168,000
Total Services:	\$200,383	\$289,000	\$469,000	62.3%	\$180,000
Capital Outlays/Projects					
FIELD EQUIPMENT PURCHASE	\$9,293	\$10,000	\$50,000	400%	\$40,000
VEHICLES	\$41,215	\$94,000	\$47,000	-50%	-\$47,000
LAND IMPROVEMENTS		\$55,000	\$0	-100%	-\$55,000
Total Capital Outlays/Projects:	\$50,508	\$159,000	\$97,000	-39%	-\$62,000
Total Parks:	\$744,215	\$1,016,000	\$1,172,500	15.4%	\$156,500
Facilities Management					
Personnel Services					
SALARIES AND WAGES	\$115,506	\$187,000	\$187,000	0%	\$0
OVERTIME	\$4,867	\$8,000	\$8,000	0%	\$0
COMP TIME	\$94	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$21,243	\$34,000	\$37,000	8.8%	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$7,187	\$12,000	\$13,000	8.3%	\$1,000
MEDICARE CONTRIBUTION	\$1,681	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$14,104	\$25,000	\$25,000	0%	\$0
WORKERS COMPENSATION	\$3,116	\$6,000	\$5,000	-16.7%	-\$1,000
UNEMPLOYMENT INSURANCE	\$50	\$1,000	\$1,000	0%	\$0
Total Personnel Services:	\$167,849	\$276,000	\$279,000	1.1%	\$3,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$2,904	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	\$1,825	\$3,000	\$2,500	-16.7%	-\$500
SAFETY EQUIPMENT/SUPPLIES	\$322	\$1,000	\$6,000	500%	\$5,000
OFFICE SUPPLIES	\$595	\$2,000	\$1,000	-50%	-\$1,000
BUILDING JANITORIAL SUPPLIES	\$8,206	\$12,000	\$12,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$1,651	\$5,500	\$5,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$4,782	\$3,000	\$3,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$30,363	\$55,000	\$81,500	48.2%	\$26,500
COPIER USAGE/SUPPLIES/MAINT	\$2,204	\$1,500	\$1,500	0%	\$0
Total Supplies:	\$52,852	\$87,500	\$117,500	34.3%	\$30,000
Services					
CONTRACTED SERVICES	\$179,330	\$202,500	\$205,500	1.5%	\$3,000
SECURITY/ALARM SERVICE	\$13,354	\$15,000	\$15,000	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
FIRE EXTINGUISHERS/INSPECTIONS	\$11,856	\$10,000	\$10,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	\$2,149	\$2,500	\$2,500	0%	\$0
WIRELESS COMMUNICATIONS	\$1,457	\$2,500	\$2,500	0%	\$0
BUILDING ELECTRICITY/GAS	\$168,286	\$210,000	\$213,500	1.7%	\$3,500
BUILDING WATER/SEWER SERVICES			\$23,000	N/A	\$23,000
LIBRARY FACILITIES EXPENSES	\$5,130	\$10,000	\$10,000	0%	\$0
Total Services:	\$381,561	\$452,500	\$482,000	6.5%	\$29,500
Special Projects					
SPECIAL PROJECTS	\$0	\$65,000	\$5,000	-92.3%	-\$60,000
Total Special Projects:	\$0	\$65,000	\$5,000	-92.3%	-\$60,000
Capital Outlays/Projects					
VEHICLES	\$0	\$47,000	\$0	-100%	-\$47,000
BUILDINGS AND IMPROVEMENTS	\$218,879	\$369,000	\$270,000	-26.8%	-\$99,000
Total Capital Outlays/Projects:	\$218,879	\$416,000	\$270,000	-35.1%	-\$146,000
Total Facilities Management:	\$821,142	\$1,297,000	\$1,153,500	-11.1%	-\$143,500
Fleet Management					
Personnel Services					
SALARIES AND WAGES	\$57,785	\$65,000	\$67,000	3.1%	\$2,000
HEALTH-LIFE-DENTAL INSURANCE	\$11,756	\$14,000	\$15,000	7.1%	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$3,357	\$4,000	\$5,000	25%	\$1,000
MEDICARE CONTRIBUTION	\$785	\$1,000	\$1,000	0%	\$0
ASRS CONTRIBUTION	\$6,998	\$8,000	\$9,000	12.5%	\$1,000
WORKERS COMPENSATION	\$1,266	\$3,000	\$2,000	-33.3%	-\$1,000
UNEMPLOYMENT INSURANCE	\$25	\$1,000	\$1,000	0%	\$0
Total Personnel Services:	\$81,972	\$96,000	\$100,000	4.2%	\$4,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$3,341	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	\$919	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$435	\$5,500	\$5,500	0%	\$0
OFFICE SUPPLIES	\$95	\$0	\$0	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$0	\$1,000	\$0	-100%	-\$1,000
VEHICLE PARTS	\$10,925	\$11,500	\$14,000	21.7%	\$2,500
OPERATING MATERIAL & SUPPLIES	\$2,624	\$3,000	\$3,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$45,564	\$50,000	\$50,000	0%	\$0
OTHER MAINTENANCE/REPAIRS	\$30,089	\$27,000	\$27,000	0%	\$0
Total Supplies:	\$93,990	\$103,000	\$104,500	1.5%	\$1,500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Services					
CONFERENCE, SEMINARS & TRAINING	\$0	\$1,000	\$1,000	0%	\$0
MAILING COST	\$82	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	\$464	\$1,000	\$1,000	0%	\$0
Total Services:	\$546	\$2,000	\$2,000	0%	\$0
Capital Outlays/Projects					
BUILDINGS AND IMPROVEMENTS			\$100,000	N/A	\$100,000
Total Capital Outlays/Projects:	\$0	\$0	\$100,000	N/A	\$100,000
Total Fleet Management:	\$176,509	\$201,000	\$306,500	52.5%	\$105,500
Total Public Works:	\$1,741,865	\$2,514,000	\$2,632,500	4.7%	\$118,500
Total Operations and Support:	\$1,741,865	\$2,514,000	\$2,632,500	4.7%	\$118,500
Total General Government:	\$1,741,865	\$2,514,000	\$2,632,500	4.7%	\$118,500
Total Expenditures:	\$1,741,865	\$2,514,000	\$2,632,500	4.7%	\$118,500

Significant Changes

- Facilities requested an increase in the safety equipment line to accommodate increased purchases of PPE.
- Facilities decreased the special projects line after completing the asbestos certification for City facilities.

Accomplishments

- Facilities division completed asbestos survey of all City facilities.
- Parks division completed installation of new ADA playground at Gateway Park.
- Fleet division coordinated vehicle replacement program across multiple city departments/division.

Objectives

- Complete contract processes for landscape maintenance, custodial maintenance, and traffic signal maintenance to secure cost-effective services for the HURF, Parks, and Facilities divisions.
- Complete installation of new play structure in Brisas Park as part of the pocket park replacement program.
- Complete installation of cameras in City parks as part of the city park camera program.

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 20/21	Target FY 2021/22
Superior Infrastructure	Operational cost/acre of park space	NA	-7.0%	+3%	+3%
Superior Infrastructure	Operational cost/square foot of facility space	NA	-19.5%	+1%	+3%
Superior Infrastructure	Operational cost/mile of fleet vehicles	NA	.8%	+4%	+3%

Analysis of Program Performance:

- Operational cost/acre of park space was 7% lower between FY19 and FY20
- Operational cost/square foot was down 19.5% between FY19 and FY20 primarily due to savings on building utilities
- Operational cost/mile of fleet vehicles increased .8% between FY19 and FY20.



Non-Departmental

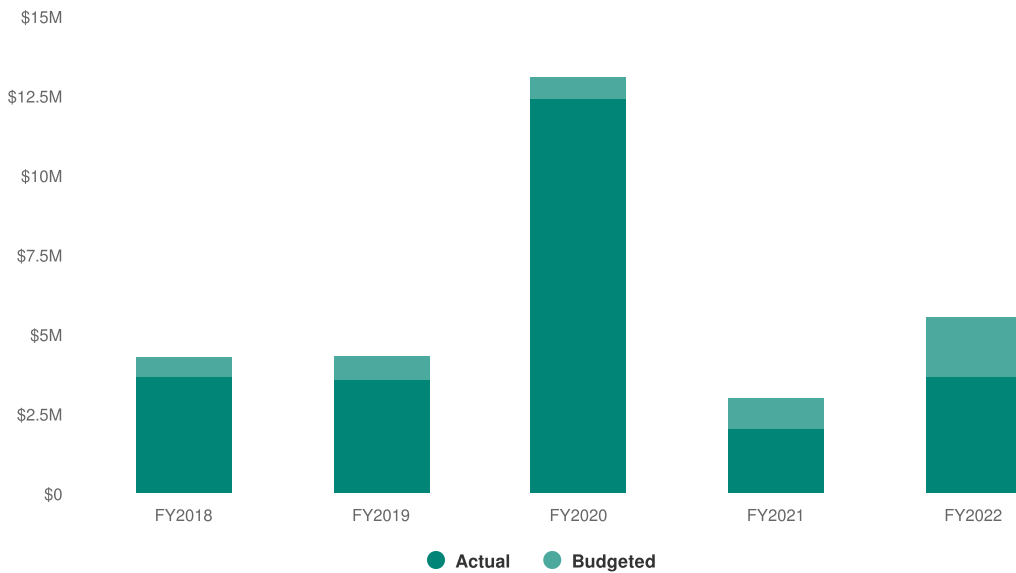


Non-Departmental's accounts for items that are not specifically owned by a department, but rather pertain to the City as a whole. Items included in Non-Departmental are legal fees, insurance claims, tuition reimbursement, transfers & contingency, and other line items.

Expenditures Summary

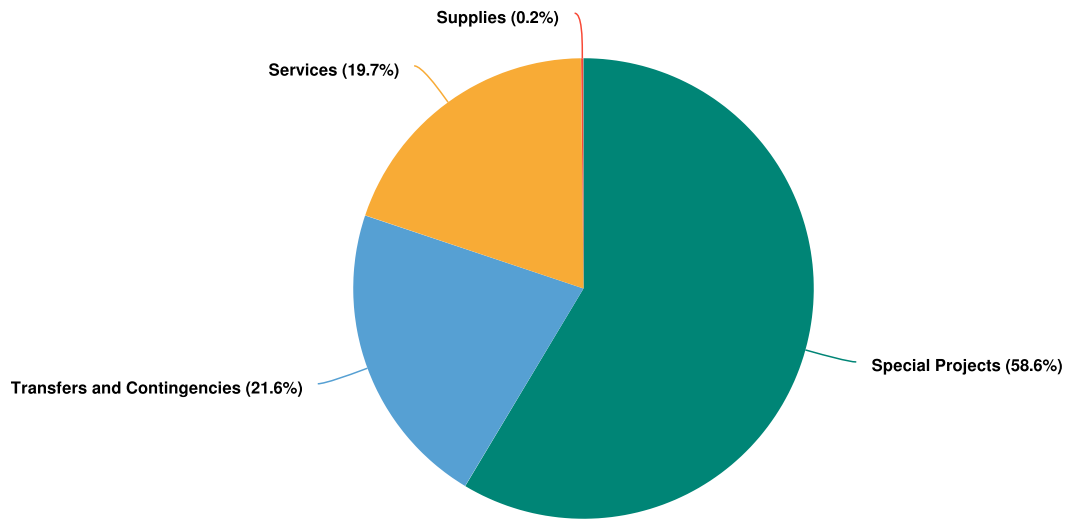
\$5,577,000 **\$2,574,000**
(85.71% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual

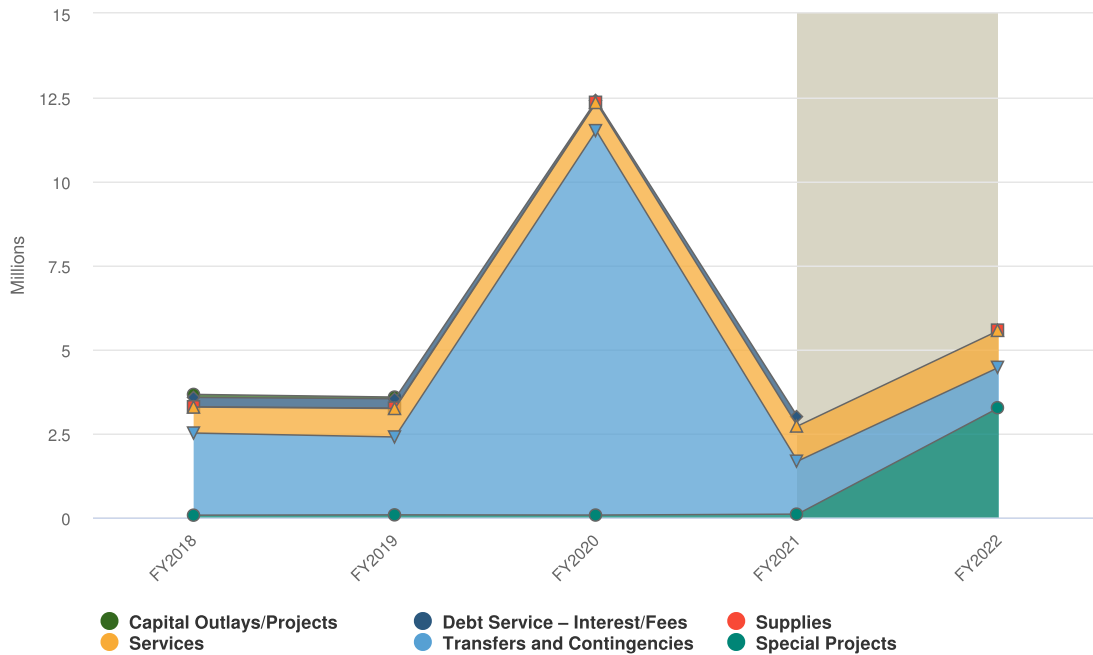


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Supplies					
General Government					
FUEL AND LUBRICANTS	\$3,752	\$0	\$2,000	N/A	\$2,000
OPERATING MATERIAL & SUPPLIES	\$1,419	\$0	\$2,500	N/A	\$2,500
VEHICLE MAINTENANCE/REPAIRS	\$0	\$0	\$2,500	N/A	\$2,500
COPIER USAGE/SUPPLIES/MAINT			\$2,000	N/A	\$2,000
OTHER MAINTENANCE/REPAIRS	\$783	\$0	\$0	0%	\$0
Total General Government:	\$5,954	\$0	\$9,000	N/A	\$9,000
Total Supplies:	\$5,954	\$0	\$9,000	N/A	\$9,000
Services					
General Government					
LEGAL SERVICES	\$227,250	\$250,000	\$280,000	12%	\$30,000
CONTRACTED SERVICES	\$825	\$0	\$0	0%	\$0
LIABILITY INSURANCE	\$335,019	\$350,000	\$374,500	7%	\$24,500
PUBLIC DEFENDER SERVICES	\$1,200	\$2,500	\$7,500	200%	\$5,000
PROSECUTOR SERVICES	\$114,042	\$130,000	\$130,000	0%	\$0
COUNTY JAIL HOUSING	\$123,369	\$175,000	\$175,000	0%	\$0
CLAIMS	\$26,932	\$30,000	\$30,000	0%	\$0
TUITION REIMBURSEMENT		\$100,000	\$100,000	0%	\$0
PROPERTY TAXES	\$257	\$8,000	\$1,000	-87.5%	-\$7,000
WIRELESS COMMUNICATIONS	\$464	\$0	\$0	0%	\$0
BUILDING ELECTRICITY/GAS	\$6,699	\$0	\$0	0%	\$0
EXTERMINATING SERVICE	\$837	\$0	\$0	0%	\$0
Total General Government:	\$836,894	\$1,045,500	\$1,098,000	5%	\$52,500
Total Services:	\$836,894	\$1,045,500	\$1,098,000	5%	\$52,500
Special Projects					
General Government					
SPECIAL EVENTS	\$72,818	\$100,000	\$0	-100%	-\$100,000
SPECIAL PROJECTS	\$0	\$0	\$3,268,000	N/A	\$3,268,000
Total General Government:	\$72,818	\$100,000	\$3,268,000	3,168%	\$3,168,000
Total Special Projects:	\$72,818	\$100,000	\$3,268,000	3,168%	\$3,168,000
Debt Service – Interest/Fees					
General Government					
INTEREST	\$56,900	\$111,000	\$0	-100%	-\$111,000
EXCISE BOND PRINCIPLE	\$0	\$170,000	\$0	-100%	-\$170,000
TRUST/AGENCY FEES	\$300	\$500	\$0	-100%	-\$500
Total General Government:	\$57,200	\$281,500	\$0	-100%	-\$281,500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Debt Service – Interest/Fees:	\$57,200	\$281,500	\$0	-100%	-\$281,500
Transfers and Contingencies					
General Government					
CONTINGENCY	\$13,703	\$500,000	\$500,000	0%	\$0
TRANSFER OUT - POLICE GRANTS	\$11,428,000	\$1,076,000	\$702,000	-34.8%	-\$374,000
Total General Government:	\$11,441,703	\$1,576,000	\$1,202,000	-23.7%	-\$374,000
Total Transfers and Contingencies:	\$11,441,703	\$1,576,000	\$1,202,000	-23.7%	-\$374,000
Total Expense Objects:	\$12,414,568	\$3,003,000	\$5,577,000	85.7%	\$2,574,000

Significant Budget Changes

- Special Projects increased by \$3,500,000 largely due to potential Public Safety Personnel Retirement System contribution of \$2,000,000, American Rescue Plan Act of 2021 \$883,000 for resident assistance, and \$300,000 for retirement and backfill funding.



Development Services



The El Mirage Development Services Department ensures responsible planning within the current and future city limits. It is the goal of the Development Services Department to provide quality development through quality customer service to all City of El Mirage customers while enforcing compliance with applicable City Codes and the General Plan. The departments' responsibilities include Planning & Zoning, Geographic Information System (GIS), Engineering, Building Safety and Code Enforcement.

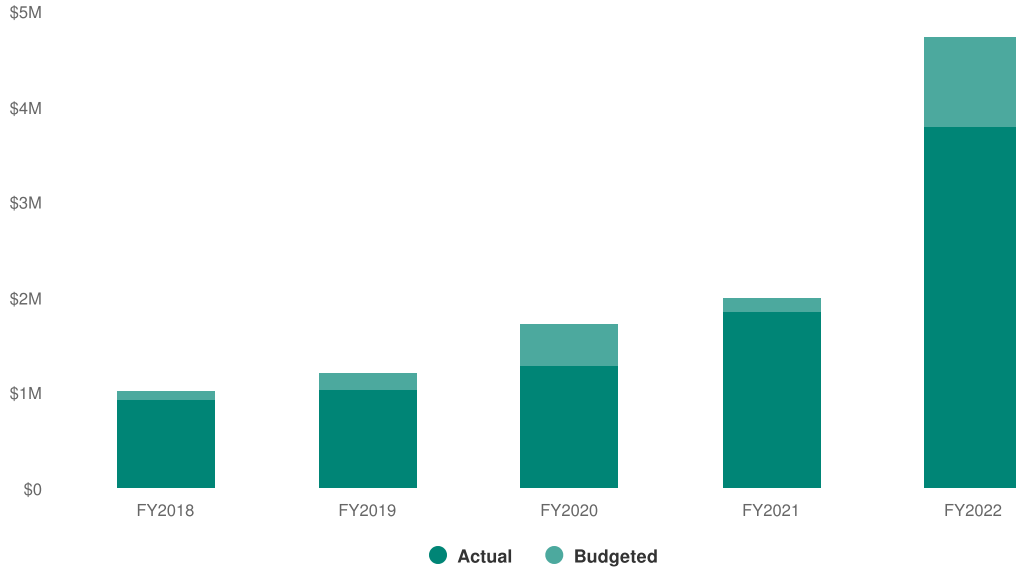
Organizational Chart



Expenditures Summary

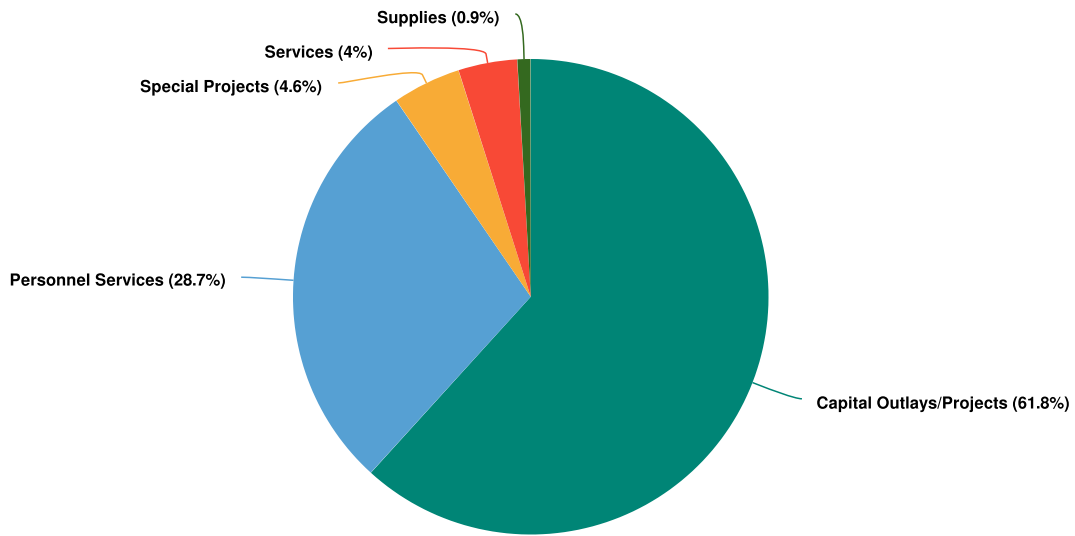
\$4,732,500 **\$2,738,500**
(137.34% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

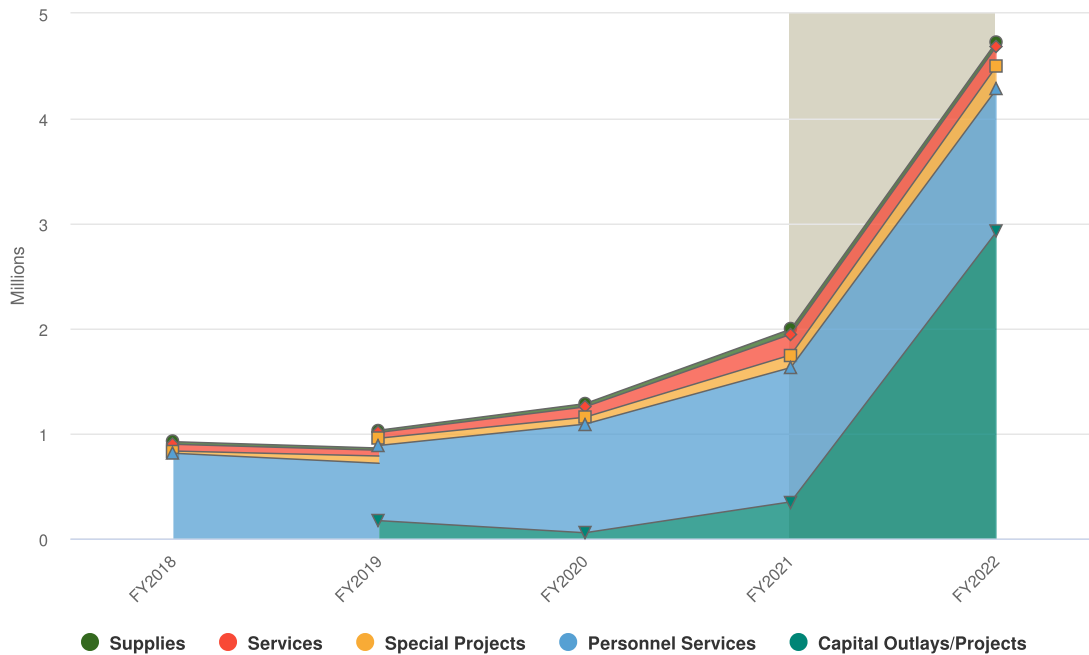


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects						
Personnel Services						
General Government						
SALARIES AND WAGES	111-5-1612-110	\$222,311	\$254,000	\$269,000	5.9%	\$15,000
COMP TIME	111-5-1612-117	\$13	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1612-120	\$28,815	\$34,000	\$37,000	8.8%	\$3,000
SOCIAL SECURITY CONTRIBUTION	111-5-1612-130	\$13,306	\$16,000	\$17,000	6.3%	\$1,000
MEDICARE CONTRIBUTION	111-5-1612-131	\$3,112	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	111-5-1612-132	\$25,828	\$30,000	\$32,000	6.7%	\$2,000
DEFERRED COMPENSATION	111-5-1612-134			\$7,000	N/A	\$7,000
WORKERS COMPENSATION	111-5-1612-140	\$412	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1612-141	\$118	\$2,000	\$2,000	0%	\$0
SALARIES AND WAGES	111-5-1613-110	\$240,518	\$275,000	\$307,000	11.6%	\$32,000
OVERTIME	111-5-1613-111	\$3,183	\$5,000	\$5,000	0%	\$0
COMP TIME	111-5-1613-117	\$1,293	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1613-120	\$33,830	\$41,000	\$52,000	26.8%	\$11,000
SOCIAL SECURITY CONTRIBUTION	111-5-1613-130	\$14,689	\$18,000	\$20,000	11.1%	\$2,000
MEDICARE CONTRIBUTION	111-5-1613-131	\$3,435	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	111-5-1613-132	\$28,778	\$35,000	\$40,000	14.3%	\$5,000
WORKERS COMPENSATION	111-5-1613-140	\$2,647	\$5,000	\$4,000	-20%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1613-141	\$101	\$2,000	\$2,000	0%	\$0
SALARIES AND WAGES	111-5-1614-110	\$144,404	\$167,000	\$176,000	5.4%	\$9,000
OVERTIME	111-5-1614-111	\$1,772	\$3,000	\$3,000	0%	\$0
COMP TIME	111-5-1614-117	\$646	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1614-120	\$13,428	\$16,000	\$17,000	6.3%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1614-130	\$8,789	\$11,000	\$12,000	9.1%	\$1,000

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
MEDICARE CONTRIBUTION	111-5-1614-131	\$2,056	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	111-5-1614-132	\$17,798	\$21,000	\$23,000	9.5%	\$2,000
WORKERS COMPENSATION	111-5-1614-140	\$2,012	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1614-141	\$76	\$1,000	\$1,000	0%	\$0
SALARIES AND WAGES	111-5-1615-110	\$156,266	\$219,000	\$216,000	-1.4%	-\$3,000
OVERTIME	111-5-1615-111	\$4,523	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1615-120	\$27,159	\$41,000	\$37,000	-9.8%	-\$4,000
SOCIAL SECURITY CONTRIBUTION	111-5-1615-130	\$9,570	\$15,000	\$14,000	-6.7%	-\$1,000
MEDICARE CONTRIBUTION	111-5-1615-131	\$2,238	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	111-5-1615-132	\$19,471	\$29,000	\$29,000	0%	\$0
WORKERS COMPENSATION	111-5-1615-140	\$1,565	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	111-5-1615-141	\$127	\$1,000	\$1,000	0%	\$0
Total General Government:		\$1,034,288	\$1,279,000	\$1,358,000	6.2%	\$79,000
Total Personnel Services:		\$1,034,288	\$1,279,000	\$1,358,000	6.2%	\$79,000
Supplies						
General Government						
OFFICE SUPPLIES	111-5-1612-230	\$262	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1612-232	\$131	\$1,000	\$500	-50%	-\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1612-237	\$3,862	\$1,000	\$500	-50%	-\$500
SOFTWARE PURCHASE	111-5-1612-248	\$1,784	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1612-249	\$194	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1612-254	\$5,409	\$6,000	\$6,000	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1613-210	\$363	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1613-211	\$1,345	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1613-213	\$122	\$1,000	\$500	-50%	-\$500
OFFICE SUPPLIES	111-5-1613-230	\$155	\$1,000	\$500	-50%	-\$500

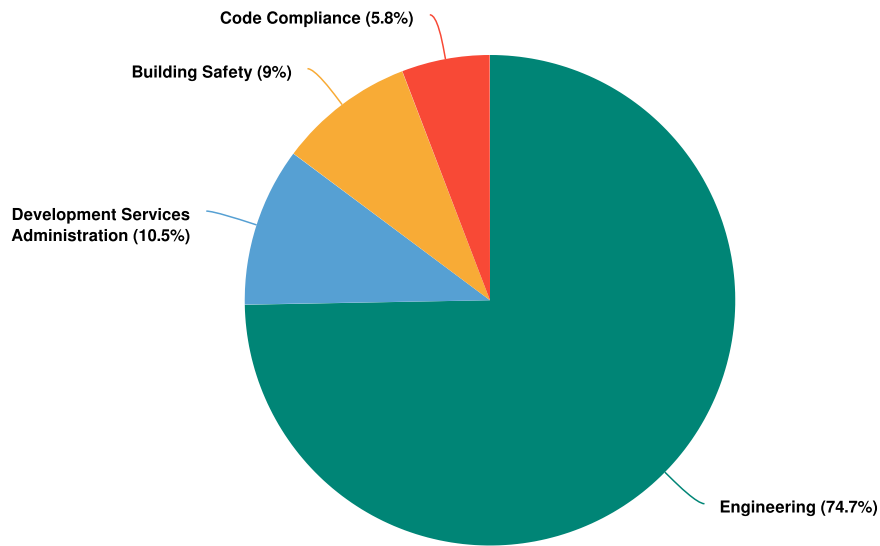
Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
COMPUTER/PRINTER SUPPLIES	111-5-1613-232	\$268	\$1,000	\$1,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1613-237	\$2,404	\$1,000	\$500	-50%	-\$500
SOFTWARE PURCHASE	111-5-1613-248	\$1,823	\$4,000	\$4,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1613-249	\$279	\$1,000	\$500	-50%	-\$500
VEHICLE MAINTENANCE/REPAIRS	111-5-1613-253	\$684	\$2,000	\$1,000	-50%	-\$1,000
COPIER USAGE/SUPPLIES/MAINT	111-5-1613-254	\$1,988	\$3,000	\$3,000	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1614-210	\$0	\$1,000	\$500	-50%	-\$500
FUEL AND LUBRICANTS	111-5-1614-211	\$2,071	\$3,500	\$3,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1614-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1614-230	\$440	\$1,000	\$500	-50%	-\$500
COMPUTER/PRINTER SUPPLIES	111-5-1614-232	\$0	\$500	\$500	0%	\$0
UNIFORMS	111-5-1614-233	\$1,211	\$2,500	\$2,000	-20%	-\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1614-237	\$1,544	\$1,000	\$500	-50%	-\$500
OPERATING MATERIAL & SUPPLIES	111-5-1614-249	\$150	\$1,000	\$500	-50%	-\$500
VEHICLE MAINTENANCE/REPAIRS	111-5-1614-253	\$141	\$2,500	\$2,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1615-210	\$25	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1615-211	\$491	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1615-213	\$200	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1615-230	\$225	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1615-232	\$118	\$500	\$500	0%	\$0
UNIFORMS	111-5-1615-233	\$0	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1615-237	\$2,404	\$1,000	\$1,500	50%	\$500
OPERATING MATERIAL & SUPPLIES	111-5-1615-249	\$212	\$1,500	\$1,000	-33.3%	-\$500
VEHICLE MAINTENANCE/REPAIRS	111-5-1615-253	\$810	\$1,500	\$1,500	0%	\$0
Total General Government:		\$31,114	\$49,000	\$42,500	-13.3%	-\$6,500
Total Supplies:		\$31,114	\$49,000	\$42,500	-13.3%	-\$6,500

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Services						
General Government						
PROFESSIONAL SERVICES	111-5-1612-311	\$5,000	\$85,500	\$72,000	-15.8%	-\$13,500
TRAVEL AND PER DIEM	111-5-1612-350	\$286	\$500	\$0	-100%	-\$500
CONFERENCE, SEMINARS & TRAINING	111-5-1612-351	\$315	\$1,000	\$1,000	0%	\$0
PRINTING COST	111-5-1612-360	\$63	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1612-361	\$1,417	\$1,500	\$1,500	0%	\$0
MAILING COST	111-5-1612-362	\$526	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1612-370	\$618	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1612-381	\$1,159	\$1,500	\$1,500	0%	\$0
PROFESSIONAL SERVICES	111-5-1613-311	\$23,931	\$42,500	\$46,500	9.4%	\$4,000
TRAVEL AND PER DIEM	111-5-1613-350	\$0	\$1,000	\$0	-100%	-\$1,000
CONFERENCE, SEMINARS & TRAINING	111-5-1613-351	\$255	\$1,500	\$1,500	0%	\$0
MAILING COST	111-5-1613-362	\$201	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1613-370	\$0	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1613-381	\$1,689	\$2,500	\$2,500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1614-351	\$0	\$1,000	\$1,500	50%	\$500
PRINTING COST	111-5-1614-360	\$468	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1614-361	\$0	\$500	\$500	0%	\$0
MAILING COST	111-5-1614-362	\$400	\$1,500	\$500	-66.7%	-\$1,000
DUES-MEMBERSHIPS-FEES	111-5-1614-370	\$0	\$0	\$500	N/A	\$500
WIRELESS COMMUNICATIONS	111-5-1614-381	\$3,131	\$2,000	\$2,000	0%	\$0
CONTRACTED SERVICES	111-5-1615-313	\$55,353	\$40,000	\$45,000	12.5%	\$5,000
TRAVEL AND PER DIEM	111-5-1615-350	\$0	\$1,000	\$0	-100%	-\$1,000
CONFERENCE, SEMINARS & TRAINING	111-5-1615-351	\$750	\$1,500	\$1,500	0%	\$0

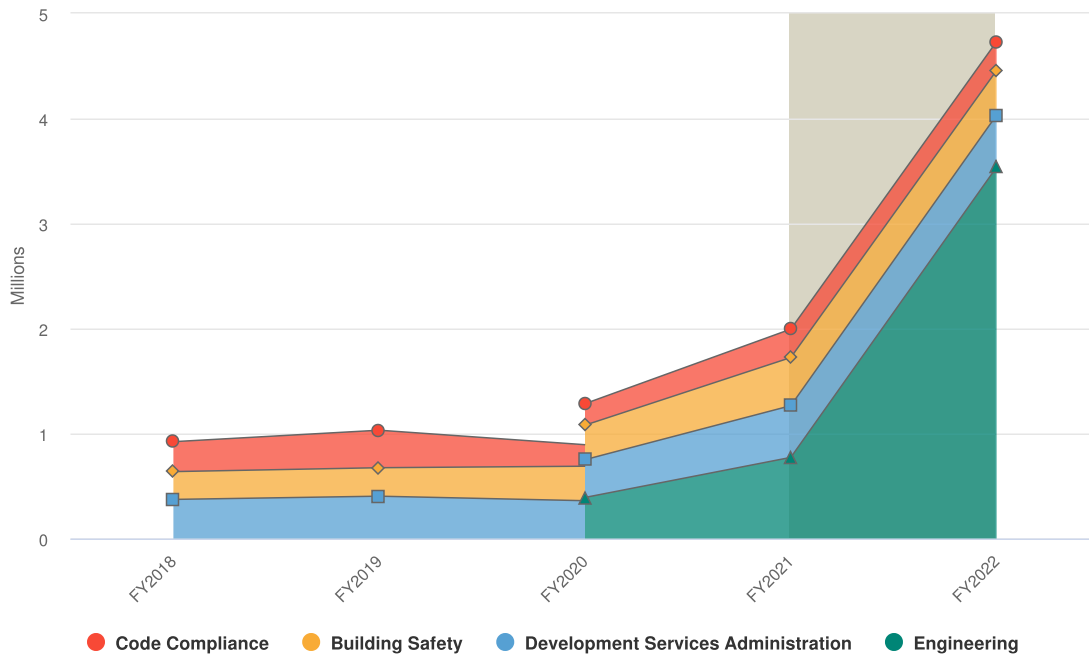
Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PRINTING COST	111-5-1615-360	\$699	\$1,000	\$1,000	0%	\$0
MAILING COST	111-5-1615-362	\$1	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1615-370	\$1,010	\$1,500	\$1,000	-33.3%	-\$500
MISCELLANEOUS EXPENSES	111-5-1615-377	\$0	\$2,000	\$2,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1615-381	\$1,260	\$2,000	\$2,000	0%	\$0
Total General Government:		\$98,532	\$197,000	\$189,500	-3.8%	-\$7,500
Total Services:		\$98,532	\$197,000	\$189,500	-3.8%	-\$7,500
Special Projects						
General Government						
SPECIAL PROJECTS	111-5-1612-418	\$44,988	\$45,000	\$0	-100%	-\$45,000
SPECIAL PROJECTS	111-5-1613-418			\$150,000	N/A	\$150,000
NEIGHBORHOOD REVITALIZATION	111-5-1614-420	\$4,351	\$25,000	\$20,000	-20%	-\$5,000
SPECIAL PROJECTS	111-5-1615-418	\$16,225	\$50,000	\$50,000	0%	\$0
Total General Government:		\$65,564	\$120,000	\$220,000	83.3%	\$100,000
Total Special Projects:		\$65,564	\$120,000	\$220,000	83.3%	\$100,000
Capital Outlays/Projects						
General Government						
CAPITAL EQUIPMENT PURCHASE	111-5-1612-617	\$0	\$0	\$36,500	N/A	\$36,500
VEHICLES	111-5-1613-650	\$26,904	\$35,000	\$35,000	0%	\$0
BUILDINGS AND IMPROVEMENTS	111-5-1613-656		\$286,000	\$2,751,000	861.9%	\$2,465,000
LAND IMPROVEMENTS	111-5-1613-658			\$100,000	N/A	\$100,000
VEHICLES	111-5-1615-650	\$27,822	\$28,000	\$0	-100%	-\$28,000
Total General Government:		\$54,726	\$349,000	\$2,922,500	737.4%	\$2,573,500
Total Capital Outlays/Projects:		\$54,726	\$349,000	\$2,922,500	737.4%	\$2,573,500
Total Expense Objects:		\$1,284,225	\$1,994,000	\$4,732,500	137.3%	\$2,738,500

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures					
General Government					
Development					
Development Services					
Development Services Administration					
Personnel Services					
SALARIES AND WAGES	\$222,311	\$254,000	\$269,000	5.9%	\$15,000
COMP TIME	\$13	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$28,815	\$34,000	\$37,000	8.8%	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$13,306	\$16,000	\$17,000	6.3%	\$1,000
MEDICARE CONTRIBUTION	\$3,112	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	\$25,828	\$30,000	\$32,000	6.7%	\$2,000
DEFERRED COMPENSATION			\$7,000	N/A	\$7,000
WORKERS COMPENSATION	\$412	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$118	\$2,000	\$2,000	0%	\$0
Total Personnel Services:	\$293,915	\$344,000	\$371,000	7.8%	\$27,000
Supplies					
OFFICE SUPPLIES	\$262	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$131	\$1,000	\$500	-50%	-\$500
EQUIPMENT/FURNITURE PURCHASE	\$3,862	\$1,000	\$500	-50%	-\$500
SOFTWARE PURCHASE	\$1,784	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$194	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$5,409	\$6,000	\$6,000	0%	\$0
Total Supplies:	\$11,641	\$11,500	\$10,500	-8.7%	-\$1,000
Services					
PROFESSIONAL SERVICES	\$5,000	\$85,500	\$72,000	-15.8%	-\$13,500
TRAVEL AND PER DIEM	\$286	\$500	\$0	-100%	-\$500
CONFERENCE, SEMINARS & TRAINING	\$315	\$1,000	\$1,000	0%	\$0
PRINTING COST	\$63	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	\$1,417	\$1,500	\$1,500	0%	\$0
MAILING COST	\$526	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$618	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	\$1,159	\$1,500	\$1,500	0%	\$0
Total Services:	\$9,384	\$92,000	\$78,000	-15.2%	-\$14,000
Special Projects					
SPECIAL PROJECTS	\$44,988	\$45,000	\$0	-100%	-\$45,000
Total Special Projects:	\$44,988	\$45,000	\$0	-100%	-\$45,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Capital Outlays/Projects					
CAPITAL EQUIPMENT PURCHASE	\$0	\$0	\$36,500	N/A	\$36,500
Total Capital Outlays/Projects:	\$0	\$0	\$36,500	N/A	\$36,500
Total Development Services Administration:	\$359,928	\$492,500	\$496,000	0.7%	\$3,500
Engineering					
Personnel Services					
SALARIES AND WAGES	\$240,518	\$275,000	\$307,000	11.6%	\$32,000
OVERTIME	\$3,183	\$5,000	\$5,000	0%	\$0
COMP TIME	\$1,293	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$33,830	\$41,000	\$52,000	26.8%	\$11,000
SOCIAL SECURITY CONTRIBUTION	\$14,689	\$18,000	\$20,000	11.1%	\$2,000
MEDICARE CONTRIBUTION	\$3,435	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	\$28,778	\$35,000	\$40,000	14.3%	\$5,000
WORKERS COMPENSATION	\$2,647	\$5,000	\$4,000	-20%	-\$1,000
UNEMPLOYMENT INSURANCE	\$101	\$2,000	\$2,000	0%	\$0
Total Personnel Services:	\$328,473	\$386,000	\$435,000	12.7%	\$49,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$363	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	\$1,345	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$122	\$1,000	\$500	-50%	-\$500
OFFICE SUPPLIES	\$155	\$1,000	\$500	-50%	-\$500
COMPUTER/PRINTER SUPPLIES	\$268	\$1,000	\$1,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$2,404	\$1,000	\$500	-50%	-\$500
SOFTWARE PURCHASE	\$1,823	\$4,000	\$4,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$279	\$1,000	\$500	-50%	-\$500
VEHICLE MAINTENANCE/REPAIRS	\$684	\$2,000	\$1,000	-50%	-\$1,000
COPIER USAGE/SUPPLIES/MAINT	\$1,988	\$3,000	\$3,000	0%	\$0
Total Supplies:	\$9,430	\$16,000	\$13,000	-18.7%	-\$3,000
Services					
PROFESSIONAL SERVICES	\$23,931	\$42,500	\$46,500	9.4%	\$4,000
TRAVEL AND PER DIEM	\$0	\$1,000	\$0	-100%	-\$1,000
CONFERENCE, SEMINARS & TRAINING	\$255	\$1,500	\$1,500	0%	\$0
MAILING COST	\$201	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$0	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	\$1,689	\$2,500	\$2,500	0%	\$0
Total Services:	\$26,076	\$49,500	\$52,500	6.1%	\$3,000
Special Projects					

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
SPECIAL PROJECTS			\$150,000	N/A	\$150,000
Total Special Projects:			\$150,000	N/A	\$150,000
Capital Outlays/Projects					
VEHICLES	\$26,904	\$35,000	\$35,000	0%	\$0
BUILDINGS AND IMPROVEMENTS		\$286,000	\$2,751,000	861.9%	\$2,465,000
LAND IMPROVEMENTS			\$100,000	N/A	\$100,000
Total Capital Outlays/Projects:	\$26,904	\$321,000	\$2,886,000	799.1%	\$2,565,000
Total Engineering:	\$390,883	\$772,500	\$3,536,500	357.8%	\$2,764,000
Code Compliance					
Personnel Services					
SALARIES AND WAGES	\$144,404	\$167,000	\$176,000	5.4%	\$9,000
OVERTIME	\$1,772	\$3,000	\$3,000	0%	\$0
COMP TIME	\$646	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$13,428	\$16,000	\$17,000	6.3%	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$8,789	\$11,000	\$12,000	9.1%	\$1,000
MEDICARE CONTRIBUTION	\$2,056	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$17,798	\$21,000	\$23,000	9.5%	\$2,000
WORKERS COMPENSATION	\$2,012	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$76	\$1,000	\$1,000	0%	\$0
Total Personnel Services:	\$190,981	\$226,000	\$238,000	5.3%	\$12,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$0	\$1,000	\$500	-50%	-\$500
FUEL AND LUBRICANTS	\$2,071	\$3,500	\$3,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	\$440	\$1,000	\$500	-50%	-\$500
COMPUTER/PRINTER SUPPLIES	\$0	\$500	\$500	0%	\$0
UNIFORMS	\$1,211	\$2,500	\$2,000	-20%	-\$500
EQUIPMENT/FURNITURE PURCHASE	\$1,544	\$1,000	\$500	-50%	-\$500
OPERATING MATERIAL & SUPPLIES	\$150	\$1,000	\$500	-50%	-\$500
VEHICLE MAINTENANCE/REPAIRS	\$141	\$2,500	\$2,500	0%	\$0
Total Supplies:	\$5,557	\$13,500	\$11,000	-18.5%	-\$2,500
Services					
CONFERENCE, SEMINARS & TRAINING	\$0	\$1,000	\$1,500	50%	\$500
PRINTING COST	\$468	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	\$0	\$500	\$500	0%	\$0
MAILING COST	\$400	\$1,500	\$500	-66.7%	-\$1,000
DUES-MEMBERSHIPS-FEES	\$0	\$0	\$500	N/A	\$500

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
WIRELESS COMMUNICATIONS	\$3,131	\$2,000	\$2,000	0%	\$0
Total Services:	\$3,999	\$6,000	\$6,000	0%	\$0
Special Projects					
NEIGHBORHOOD REVITALIZATION	\$4,351	\$25,000	\$20,000	-20%	-\$5,000
Total Special Projects:	\$4,351	\$25,000	\$20,000	-20%	-\$5,000
Total Code Compliance:	\$204,888	\$270,500	\$275,000	1.7%	\$4,500
Building Safety					
Personnel Services					
SALARIES AND WAGES	\$156,266	\$219,000	\$216,000	-1.4%	-\$3,000
OVERTIME	\$4,523	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$27,159	\$41,000	\$37,000	-9.8%	-\$4,000
SOCIAL SECURITY CONTRIBUTION	\$9,570	\$15,000	\$14,000	-6.7%	-\$1,000
MEDICARE CONTRIBUTION	\$2,238	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	\$19,471	\$29,000	\$29,000	0%	\$0
WORKERS COMPENSATION	\$1,565	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$127	\$1,000	\$1,000	0%	\$0
Total Personnel Services:	\$220,920	\$323,000	\$314,000	-2.8%	-\$9,000
Supplies					
SMALL TOOLS/EQUIP/PARTS	\$25	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	\$491	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	\$200	\$500	\$500	0%	\$0
OFFICE SUPPLIES	\$225	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$118	\$500	\$500	0%	\$0
UNIFORMS	\$0	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	\$2,404	\$1,000	\$1,500	50%	\$500
OPERATING MATERIAL & SUPPLIES	\$212	\$1,500	\$1,000	-33.3%	-\$500
VEHICLE MAINTENANCE/REPAIRS	\$810	\$1,500	\$1,500	0%	\$0
Total Supplies:	\$4,486	\$8,000	\$8,000	0%	\$0
Services					
CONTRACTED SERVICES	\$55,353	\$40,000	\$45,000	12.5%	\$5,000
TRAVEL AND PER DIEM	\$0	\$1,000	\$0	-100%	-\$1,000
CONFERENCE, SEMINARS & TRAINING	\$750	\$1,500	\$1,500	0%	\$0
PRINTING COST	\$699	\$1,000	\$1,000	0%	\$0
MAILING COST	\$1	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$1,010	\$1,500	\$1,000	-33.3%	-\$500
MISCELLANEOUS EXPENSES	\$0	\$2,000	\$2,000	0%	\$0
WIRELESS COMMUNICATIONS	\$1,260	\$2,000	\$2,000	0%	\$0

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Services:	\$59,073	\$49,500	\$53,000	7.1%	\$3,500
Special Projects					
SPECIAL PROJECTS	\$16,225	\$50,000	\$50,000	0%	\$0
Total Special Projects:	\$16,225	\$50,000	\$50,000	0%	\$0
Capital Outlays/Projects					
VEHICLES	\$27,822	\$28,000	\$0	-100%	-\$28,000
Total Capital Outlays/Projects:	\$27,822	\$28,000	\$0	-100%	-\$28,000
Total Building Safety:	\$328,526	\$458,500	\$425,000	-7.3%	-\$33,500
Total Development Services:	\$1,284,225	\$1,994,000	\$4,732,500	137.3%	\$2,738,500
Total Development:	\$1,284,225	\$1,994,000	\$4,732,500	137.3%	\$2,738,500
Total General Government:	\$1,284,225	\$1,994,000	\$4,732,500	137.3%	\$2,738,500
Total Expenditures:	\$1,284,225	\$1,994,000	\$4,732,500	137.3%	\$2,738,500

Significant Changes

- Increase to Development Services Administration Software Maintenance Contract line of \$36,500 for SmartGov Permitting Software.
- Increase to Engineering Special Projects \$150,000 for Residential Streetlight Program and Master Plan Facilities.
- Increase to Engineering Building and Improvements line \$1,899,000 for remodeling of the old fire station into a new library.

Accomplishments

1. Received over 38 Zoning Development Applications ranging from New Developments and Site Plan Amendments to Conditional Use Permits
2. Permitting of large development applications such as Microsoft PHX 81, Avilla Grand, Oakridge Farms, Consolidated Resources, Dollar Tree.
3. Completion, adoption and ratification of the 2020 General Plan Update.
4. Created programs/policies for residents to aid in the installation of signs for blind and deaf children, parking restriction signs and streetlights.
5. Successful transition of Code Enforcement Division from the Police Department to Development Services.

Objectives

- Provide timely review and permitting through the Planning & Zoning, Engineering and Building Safety Divisions.
- Continue the review and update of the Zoning Code to reflect the Land Use Chapter of the General Plan and the vision of the City Council.
- Management of engineering related Capital Improvement Program (CIP).
- Review and update of City Code Amendments to the 2018 Building and Fire International Codes.
- Timely management of code cases.

Performance Program

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Effective Government	Total Permits Processed	625	1,000	850	800
Effective Government	Zoning and Special Event Applications	34	41	45	45
Safe Community	Zoning Code Updates	4	2	4	4
Superior Infrastructure	Number of CIPs Completed	17	10	5	8
Secure Future	Number of Grant Dollars Awarded (in \$1,000s)	450	1,000	34	400
Safe Community	Update City Building Code Ordinance	0	0	0	1

Analysis of Program Performance:

1. The number of permits submitted remains fairly steady and the Development Services Department is able to process them with current staff.
2. Industrial/Commercial zoning applications are expected to increase in the upcoming years.
3. Evaluation completion of current Zoning Code to summarize opportunities and deficiencies, and define recommended revisions.
4. CDBG has consistently provided approximately \$400k over the last several years.

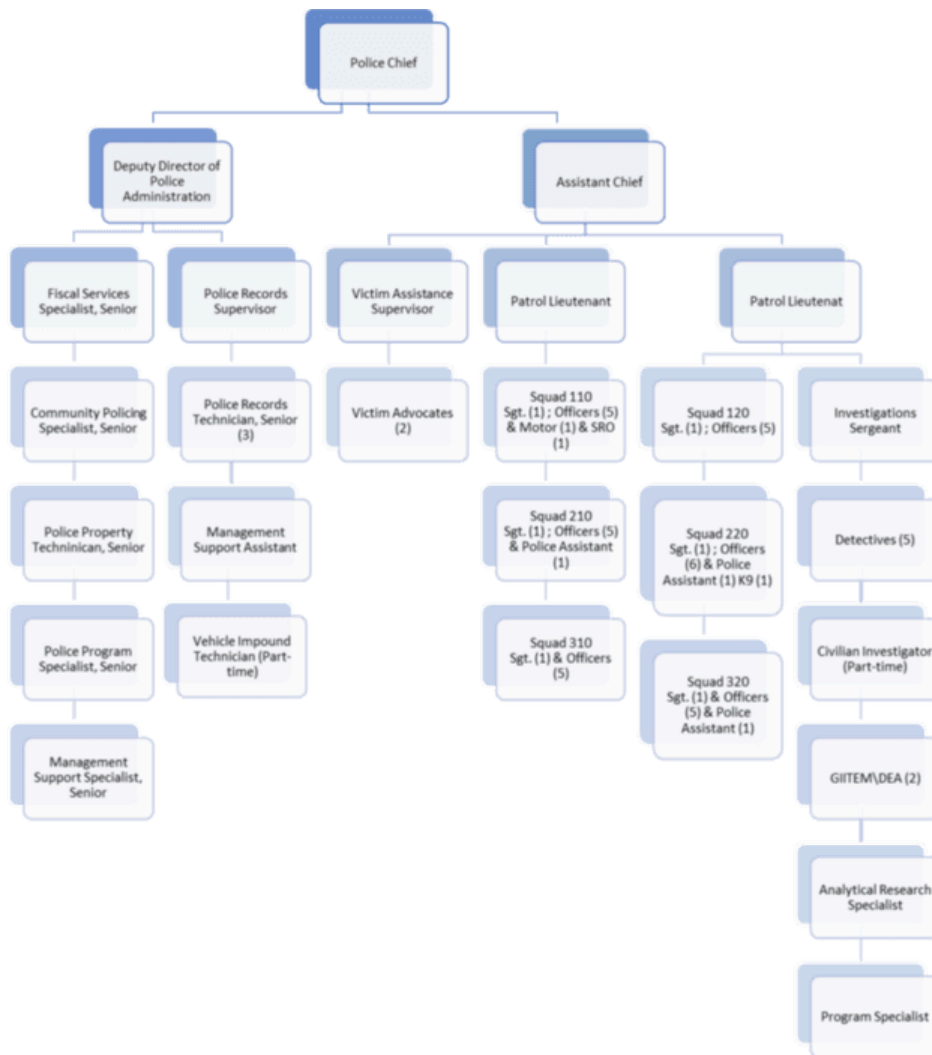


Police



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.

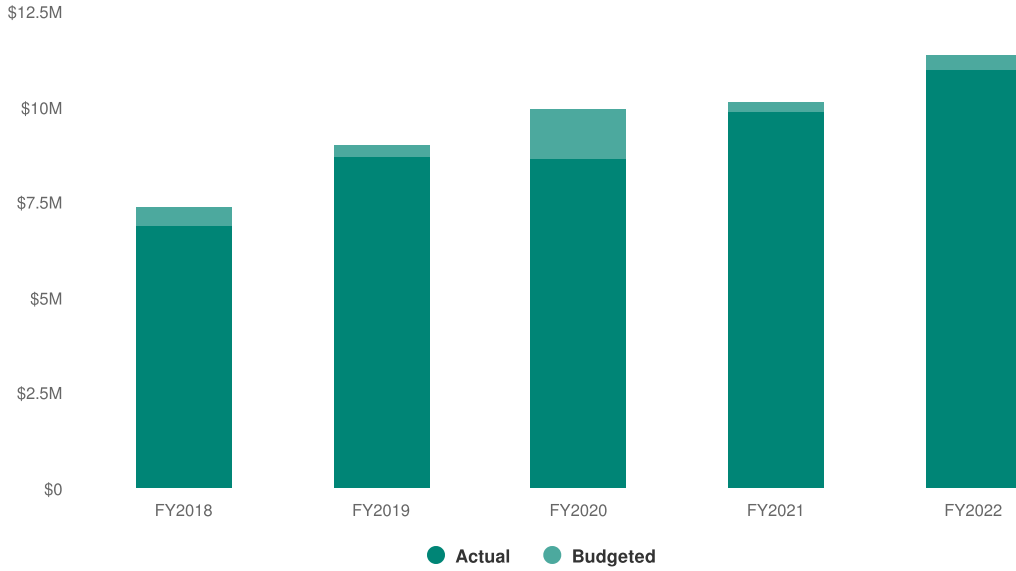
Organizational Chart



Expenditures Summary

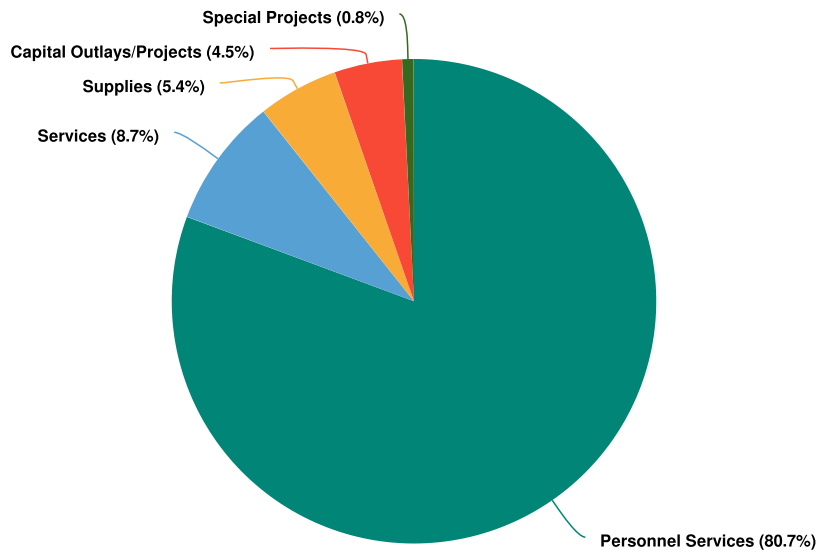
\$11,371,000 **\$1,244,500**
(12.29% vs. prior year)

Police Proposed and Historical Budget vs. Actual

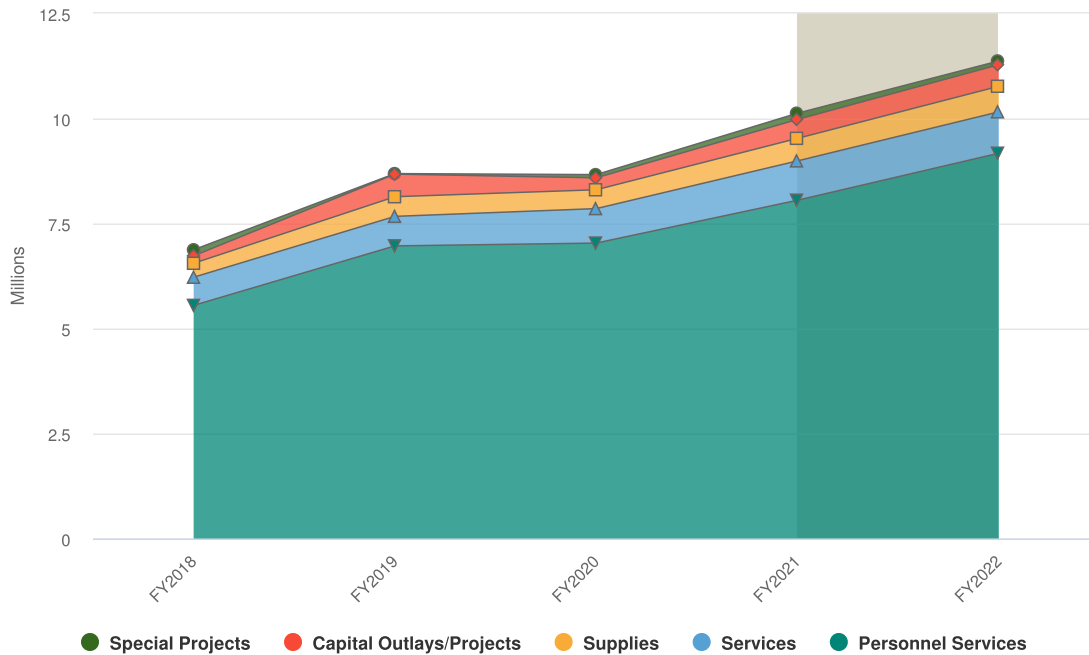


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects					
Personnel Services					
Public Safety					
SALARIES AND WAGES	\$4,185,870	\$4,903,000	\$5,627,000	14.8%	\$724,000
OVERTIME	\$376,075	\$410,000	\$410,000	0%	\$0
HOLIDAY PAY	\$184,711	\$165,000	\$178,000	7.9%	\$13,000
ON CALL PAY	\$0	\$0	\$2,000	N/A	\$2,000
COMP TIME	\$30,854	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	\$607,215	\$775,000	\$893,000	15.2%	\$118,000
CANCER INSURANCE	\$2,350	\$4,000	\$4,000	0%	\$0
SOCIAL SECURITY CONTRIBUTION	\$287,852	\$338,000	\$376,000	11.2%	\$38,000
MEDICARE CONTRIBUTION	\$67,482	\$80,000	\$89,000	11.3%	\$9,000
ASRS CONTRIBUTION	\$113,218	\$142,000	\$169,000	19%	\$27,000
PSPRS CONTRIBUTION	\$1,287,459	\$1,446,000	\$1,585,000	9.6%	\$139,000
DEFERRED COMPENSATION	\$38,535	\$43,000	\$52,500	22.1%	\$9,500
WORKERS COMPENSATION	\$139,661	\$233,000	\$194,000	-16.7%	-\$39,000
UNEMPLOYMENT INSURANCE	\$2,082	\$19,000	\$20,000	5.3%	\$1,000
LABOR DISTRIBUTION	-\$289,481	-\$503,000	-\$426,000	-15.3%	\$77,000
Total Public Safety:	\$7,033,883	\$8,055,000	\$9,173,500	13.9%	\$1,118,500
Total Personnel Services:	\$7,033,883	\$8,055,000	\$9,173,500	13.9%	\$1,118,500
Supplies					
Public Safety					
FUEL AND LUBRICANTS	\$73,457	\$80,000	\$105,000	31.3%	\$25,000
MEDICAL EQUIPMENT/SUPPLIES	\$4,540	\$5,000	\$0	-100%	-\$5,000
AMMUNITION/GUNS & SUPPLIES	\$15,160	\$17,000	\$20,000	17.6%	\$3,000
K9 EXPENSES	\$6,687	\$10,000	\$10,000	0%	\$0
OFFICE SUPPLIES	\$4,177	\$6,000	\$6,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	\$2,664	\$6,000	\$8,000	33.3%	\$2,000
UNIFORMS	\$44,054	\$66,500	\$77,500	16.5%	\$11,000
EQUIPMENT/FURNITURE PURCHASE	\$18,212	\$31,000	\$25,000	-19.4%	-\$6,000
PUBLIC EDUCATION	\$747	\$5,000	\$5,000	0%	\$0
SOFTWARE PURCHASE	\$920	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	\$11,687	\$15,000	\$15,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	\$10,501	\$12,500	\$0	-100%	-\$12,500
COMPUTER/PRINTER MAINTENANCE	\$4	\$0	\$0	0%	\$0
COMM EQUIP MAINTENANCE/REPAIRS	\$375	\$2,000	\$2,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$68,611	\$76,500	\$76,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$1,254	\$2,500	\$2,500	0%	\$0
DATA INFRASTRUCTURE SERVICES	\$47,445	\$55,000	\$62,000	12.7%	\$7,000
SOFTWARE MAINT CONTRACT	\$138,114	\$144,500	\$192,500	33.2%	\$48,000

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Total Public Safety:	\$448,610	\$536,500	\$609,000	13.5%	\$72,500
Total Supplies:	\$448,610	\$536,500	\$609,000	13.5%	\$72,500
Services					
Public Safety					
CONTRACTED SERVICES	\$9,368	\$10,000	\$10,000	0%	\$0
ANIMAL CONTROL	\$85,723	\$92,000	\$94,500	2.7%	\$2,500
EQUIPMENT RENT/LEASES	\$339	\$2,000	\$2,000	0%	\$0
OTHER OUTSIDE SERVICES	\$7,778	\$11,000	\$16,000	45.5%	\$5,000
TRAVEL AND PER DIEM	\$9,092	\$12,000	\$23,000	91.7%	\$11,000
CONFERENCE, SEMINARS & TRAINING	\$5,661	\$12,500	\$21,500	72%	\$9,000
TUITION REIMBURSEMENT	\$849	\$0	\$0	0%	\$0
DISPATCH SERVICES	\$662,551	\$722,500	\$744,000	3%	\$21,500
PRINTING COST	\$5,081	\$5,000	\$4,000	-20%	-\$1,000
PUBLISHING/ADVERTISEMENT COST	\$0	\$500	\$500	0%	\$0
MAILING COST	\$3,118	\$5,500	\$5,500	0%	\$0
DUES-MEMBERSHIPS-FEES	\$3,792	\$5,000	\$5,000	0%	\$0
WIRELESS COMMUNICATIONS	\$27,366	\$58,000	\$59,000	1.7%	\$1,000
Total Public Safety:	\$820,718	\$936,000	\$985,000	5.2%	\$49,000
Total Services:	\$820,718	\$936,000	\$985,000	5.2%	\$49,000
Special Projects					
Public Safety					
SPECIAL EVENTS	\$1,599	\$2,500	\$2,500	0%	\$0
SPECIAL PROJECTS	\$70,900	\$125,500	\$75,000	-40.2%	-\$50,500
VOLUNTEER PROGRAM	\$280	\$5,000	\$2,500	-50%	-\$2,500
EXPLORER PROGRAM	\$3,644	\$14,000	\$10,000	-28.6%	-\$4,000
Total Public Safety:	\$76,422	\$147,000	\$90,000	-38.8%	-\$57,000
Total Special Projects:	\$76,422	\$147,000	\$90,000	-38.8%	-\$57,000
Capital Outlays/Projects					
Public Safety					
CAPITAL EQUIPMENT PURCHASE	\$75,533	\$67,000	\$51,500	-23.1%	-\$15,500
VEHICLES	\$209,107	\$265,000	\$417,000	57.4%	\$152,000
BUILDINGS AND IMPROVEMENTS		\$120,000	\$25,000	-79.2%	-\$95,000
LAND IMPROVEMENTS	\$0	\$0	\$20,000	N/A	\$20,000
Total Public Safety:	\$284,640	\$452,000	\$513,500	13.6%	\$61,500
Total Capital Outlays/Projects:	\$284,640	\$452,000	\$513,500	13.6%	\$61,500
Total Expense Objects:	\$8,664,273	\$10,126,500	\$11,371,000	12.3%	\$1,244,500

Significant Changes

- Increase to Fuel and Lubricants by \$25,000 due to recent high costs of fossil fuels
- Increase to Other outside services by \$5,000 increase to combat graffiti removal
- Increase Training and Seminars by \$9,000, for expanded Officer training
- Increase to Dispatch Services by \$21,000 per contract
- Increase to Personnel for 2.5 new fulltime equivalent positions added

Accomplishments

1. The Department's Property Room passed a random audit this past year. As of August 20, 2020, the Property and Evidence Room has 6,707 active cases and 21,442 items within the warehouse. Since the inception of the Safe Evidence Management System in 2016, there have been 40,072 items disposed. The Police Department must retain some evidence, by law, over 100 years, so it is crucial to have a purging process in place for adjudicated cases or other reasons. Over the last five years, 22,398 items entered our property room and 22,077 left due to proper purging procedures. This is a 98% purge rate which shows the dedication and efficiency to those employees who are responsible for these efforts.
2. The Arizona Department of Public Safety Access Integrity Unit conducted an annual audit finding the Department compliant with Uniform Crime Reporting (UCR). UCR statistics sent to the FBI. The auditor pulled cases at random to check on compliance with applicable laws, regulations, rules and policies.
3. The Department has successfully passed the Department of Public Safety's stringent guidelines to become one of the few certified Arizona National Incident Based Reporting System (NIBRS) compliant police agencies in the state, which was implemented to improve the overall quality of crime data collected by law enforcement.
4. The Department received certification from the Arizona Law Enforcement Accreditation Program that specific police policies met the requirements with the Presidential Executive Order on Safe Policing for Safe Communities in accordance with the Department of Justice. There are fourteen conditions for certification, two mandatory and twelve discretionary. Our Use of Force policy met both of the mandatory conditions, allowing us eligibility for future grant funding contingent on our compliance with this order.

Objectives

- Reduce reported burglaries in the City of El Mirage
- Respond to Priority 1 emergency calls in a timely manner to preserve life
- Reduce injury traffic collisions through enforcement efforts

Program Performance

Strategic Initiative	Program Performance	Actual FY 2018/19	Actual FY 2019/20	Projected FY 2020/21	Target FY 2021/22
Safe Community	Reduce burglaries by 5% over the previous calendar year	397	362	*123	326
Safe Community	Have an under five-minute response to Priority I Emergency calls	5:25	4:44	4:20	<4:59
Safe Community	Reduce injury collisions by 5% over the previous calendar year	92	73	90	<86

Analysis of Program Performance:

1. Burglaries are higher than what would be expected for the city the size of El Mirage increasing crime rates. Since 2017 burglaries have been reduced by 12.7% in 2018, another 8.8% in 2019 and 66% in 2020. (*COVID-19 had a profound impact with people staying at home in 2020/21.)
2. No consistent national study exists for how long it takes to respond to a life-threatening emergency; however, most departments strive for less than seven (7) minutes.
3. Injury crashes can be prevented by having specific enforcement efforts targeting speeders around the highest crash locations in the city. *Total collision reports were down 10.4% over 2019, but in 2020, injury collisions made up a larger percentage of the total than in 2019. In 2020 injury collisions were 22.3% of the total, and in 2019 they were 16.2% of the total. **Even though Americans drove 13% less in 2020, traffic deaths were up 24 %, according to the National Safety Council. Arizona had the most traffic related deaths in over a decade.

Fire



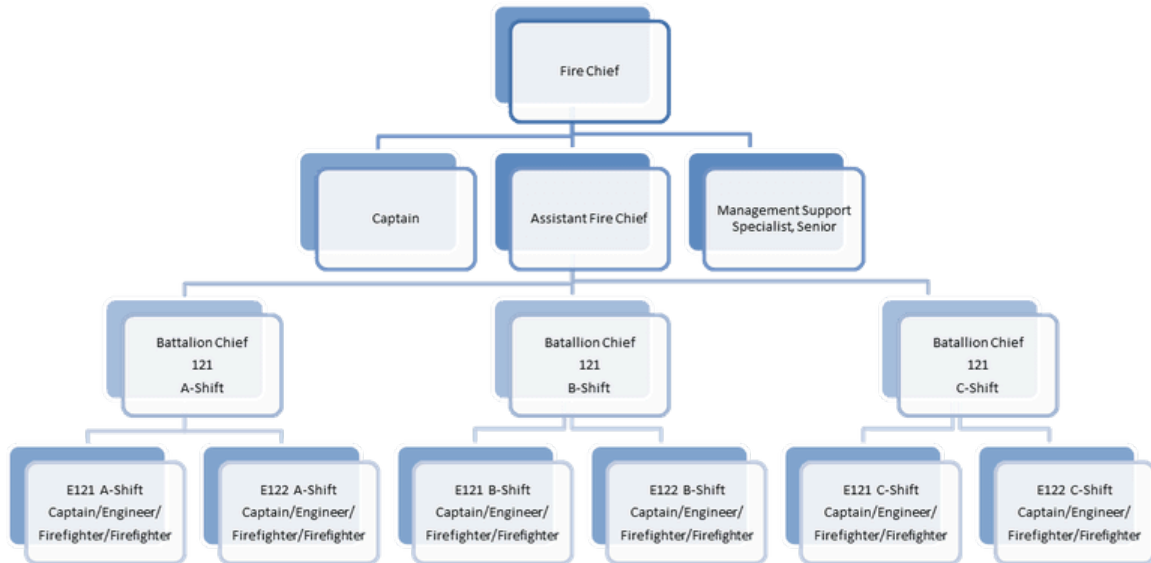
Emergency services is responsible for Emergency Response Services, Operations, Training and Logistics.

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 over 4,000 calls for service annually. We respond to and mitigate a variety of emergency situations including fires, auto accidents, medical emergencies and hazardous materials incidents. The department is staffed with 30 sworn fire service personnel 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 daily and each is staffed with emergency medical technicians and paramedics.

EMFD is presently rated as a fire protection class 2/2x from the Insurance Service Organization (ISO).

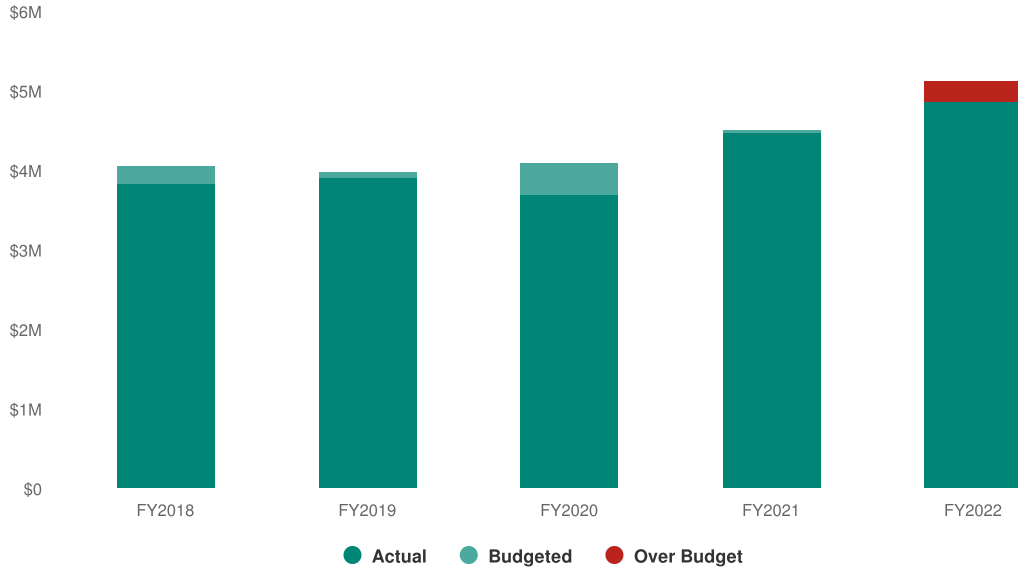
Organizational Chart



Expenditures Summary

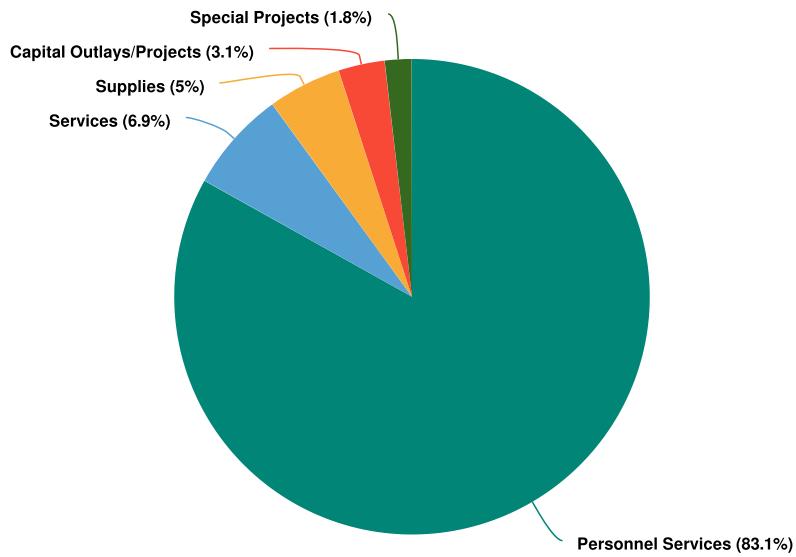
\$4,859,500 **\$353,000**
(7.83% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

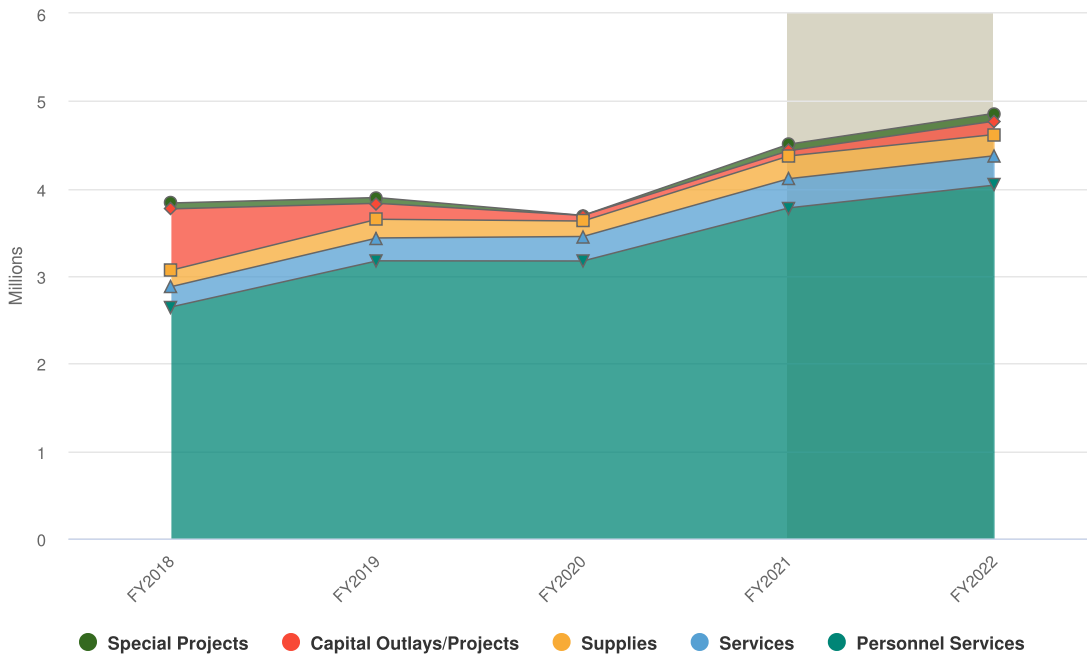


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects						
Personnel Services						
Public Safety						
SALARIES AND WAGES	111-5-2511-110	\$1,981,911	\$2,285,000	\$2,400,000	5%	\$115,000
OVERTIME	111-5-2511-111	\$140,542	\$206,000	\$240,000	16.5%	\$34,000
HOLIDAY PAY	111-5-2511-112	\$80,186	\$91,000	\$112,000	23.1%	\$21,000
MOVE-UP PAY	111-5-2511-113	\$525	\$3,000	\$6,000	100%	\$3,000
LONGEVITY PAY	111-5-2511-114	\$1,150	\$0	\$0	0%	\$0
FLSA OVERTIME	111-5-2511-119	\$93,475	\$137,000	\$144,000	5.1%	\$7,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-2511-120	\$309,290	\$364,000	\$399,000	9.6%	\$35,000
CANCER INSURANCE	111-5-2511-121	\$1,450	\$2,000	\$2,000	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-2511-130	\$2,248	\$3,000	\$4,000	33.3%	\$1,000
MEDICARE CONTRIBUTION	111-5-2511-131	\$32,281	\$40,000	\$42,000	5%	\$2,000
ASRS CONTRIBUTION	111-5-2511-132	\$20,653	\$25,000	\$7,000	-72%	-\$18,000
PSPRS CONTRIBUTION	111-5-2511-133	\$425,234	\$476,000	\$526,000	10.5%	\$50,000
DEFERRED COMPENSATION	111-5-2511-134	\$20,545	\$30,000	\$37,500	25%	\$7,500
WORKERS COMPENSATION	111-5-2511-140	\$61,781	\$111,000	\$112,000	0.9%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-2511-141	\$842	\$9,000	\$9,000	0%	\$0
LABOR DISTRIBUTION	111-5-2511-199	-\$387	-\$3,500	-\$1,500	-57.1%	\$2,000
Total Public Safety:		\$3,171,725	\$3,778,500	\$4,039,000	6.9%	\$260,500
Total Personnel Services:		\$3,171,725	\$3,778,500	\$4,039,000	6.9%	\$260,500
Supplies						
Public Safety						
SMALL TOOLS/EQUIP/PARTS	111-5-2511-210	\$3,196	\$2,500	\$2,500	0%	\$0
FUEL AND LUBRICANTS	111-5-2511-211	\$13,094	\$18,000	\$18,000	0%	\$0
MEDICAL EQUIPMENT/SUPPLIES	111-5-2511-212	\$7,644	\$20,000	\$15,000	-25%	-\$5,000
SAFETY EQUIPMENT/SUPPLIES	111-5-2511-213	\$39,043	\$47,000	\$47,000	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
OFFICE SUPPLIES	111-5-2511-230	\$3,966	\$3,500	\$3,000	-14.3%	-\$500
BUILDING JANITORIAL SUPPLIES	111-5-2511-231	\$5,016	\$4,000	\$4,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-2511-232	\$2,908	\$4,000	\$4,000	0%	\$0
UNIFORMS	111-5-2511-233	\$17,095	\$34,500	\$34,500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-2511-237	\$2,226	\$9,000	\$9,000	0%	\$0
PUBLIC EDUCATION	111-5-2511-240	\$5,415	\$7,500	\$7,500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-2511-249	\$1,081	\$2,000	\$2,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	111-5-2511-250	\$7,919	\$14,000	\$0	-100%	-\$14,000
COMM EQUIP MAINTENANCE/REPAIRS	111-5-2511-252	\$4,080	\$2,500	\$2,500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-2511-253	\$58,148	\$80,000	\$80,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-2511-254	\$661	\$1,500	\$1,000	-33.3%	-\$500
EQUIPMENT MAINTENANCE CONTRACT	111-5-2511-261	\$0	\$3,500	\$12,000	242.9%	\$8,500
LIFE SAVING EQUIPMENT REPAIRS	111-5-2511-267	\$5,212	\$5,000	\$0	-100%	-\$5,000
OTHER MAINTENANCE/REPAIRS	111-5-2511-269	\$133	\$1,000	\$500	-50%	-\$500
Total Public Safety:		\$176,839	\$259,500	\$242,500	-6.6%	-\$17,000
Total Supplies:		\$176,839	\$259,500	\$242,500	-6.6%	-\$17,000
Services						
Public Safety						
PROFESSIONAL SERVICES	111-5-2511-311	\$8,569	\$8,500	\$8,500	0%	\$0
TECH/SOFTWARE SUPPORT	111-5-2511-325	\$224,317	\$225,000	\$253,000	12.4%	\$28,000
TRAVEL AND PER DIEM	111-5-2511-350	\$8,707	\$25,500	\$10,000	-60.8%	-\$15,500
CONFERENCE, SEMINARS & TRAINING	111-5-2511-351	\$18,472	\$31,000	\$25,000	-19.4%	-\$6,000
PARAMEDIC TRAINING	111-5-2511-352	\$867	\$31,000	\$25,000	-19.4%	-\$6,000
TUITION REIMBURSEMENT	111-5-2511-353	\$7,416	\$0	\$0	0%	\$0
PRINTING COST	111-5-2511-360	\$280	\$1,000	\$500	-50%	-\$500
MAILING COST	111-5-2511-362	\$310	\$500	\$500	0%	\$0

Name	Account ID	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
DUES-MEMBERSHIPS-FEES	111-5-2511-370	\$4,479	\$6,500	\$6,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-2511-381	\$6,350	\$4,500	\$6,500	44.4%	\$2,000
Total Public Safety:		\$279,769	\$333,500	\$335,500	0.6%	\$2,000
Total Services:		\$279,769	\$333,500	\$335,500	0.6%	\$2,000
Special Projects						
Public Safety						
SPECIAL PROJECTS	111-5-2511-418	\$74	\$75,000	\$89,500	19.3%	\$14,500
Total Public Safety:		\$74	\$75,000	\$89,500	19.3%	\$14,500
Total Special Projects:		\$74	\$75,000	\$89,500	19.3%	\$14,500
Capital Outlays/Projects						
Public Safety						
CAPITAL EQUIPMENT PURCHASE	111-5-2511-617	\$64,077	\$60,000	\$17,000	-71.7%	-\$43,000
BUILDINGS AND IMPROVEMENTS	111-5-2511-656			\$136,000	N/A	\$136,000
Total Public Safety:		\$64,077	\$60,000	\$153,000	155%	\$93,000
Total Capital Outlays/Projects:		\$64,077	\$60,000	\$153,000	155%	\$93,000
Total Expense Objects:		\$3,692,484	\$4,506,500	\$4,859,500	7.8%	\$353,000

Significant Changes

- Decrease Medical Supplies by \$5000 to align with actual expenditures.
- Increase Equipment Maintenance Contract by \$8500 due to added Heart Monitor service contract.
- Increase Tech/Software Support by \$28,000 due to Regional Wireless Coop rate and Phoenix Fire Cad one-time CIP cost of \$11,000,000
- Decrease Travel and Per Diem by \$15,500 due to streamlining training and moving more training in house.
- Decrease Conferences/Seminars/Training by \$6000 due to moving more training in house.
- Decrease Paramedic Training (General Training) by \$6000 due to moving more training in house.
- Increase Special Projects by \$14,500.00 for purchase of 9 computers for Battalion Chiefs (3) and Fire Training Room (6).

Accomplishments

1. Worked with the Maricopa County Department of Health and Emergency Management to support pandemic related activities.
2. Provided support and updates to city management on pandemic responses and requirements.
3. Conducted in house training to maintain personnel's required certifications during the pandemic restrictions (EMT, Paramedic, Inspector, etc.).

Objectives

- Reduce total response time to all emergencies by one minute during FY 21/22.
- Increase community education programs by 25% during FY 21/22.
- Increase fire code compliance of businesses by 25% during FY 21/22.
- Review and revise 50% of the departments Standard Operating Procedures during FY 21/22.

Program Performance

Strategic Initiative	Program Performance	FY 18/19	FY 19/20	Projected FY 20/21	Target FY 21/22
Safe Community	90% total response time to all emergencies in the City of El Mirage by El Mirage Fire Units.	8:52	8:00	7:05	6:00
Safe Community	Provide increased community education through enhanced fire prevention equipment funded grant applications and practical training funded through a budget request.	72	60 ¹	No Public Programs due to Covid-19 Restrictions	100 citizens and employees trained. Original FY 20/21 initiative.
Safe Community	Enhanced Community Risk Reduction including increased fire code compliance within the El Mirage business community.	Inspections completed in 40% of all business with 50% compliance.	Inspections completed in 75% of all business with 50% compliance.	Inspections completed in 80% of all businesses with 70% compliance.	Inspections completed in 90% of all businesses with 90% compliance.

¹Decreased from FY19/20 due to COVID-19 Restrictions.

Analysis of Program Performance:

1. 90% response times were calculated using aggregate data from Phoenix Regional Dispatch Center. FY 18 through 21 response times included the Tolleson PD and Phoenix Fire call transfer time (not controlled by EMFD).
2. Community education data calculated through scheduling information. FY18/19 included a CPR Class for 15 City Employees.
3. Fire code compliance data calculated through scheduling and approval or re-inspection results. Implementation of a new scheduling system and also a new inspection prioritization system resulted in increased inspection and compliance results.

CAPITAL IMPROVEMENTS

Capital Project Definition

In order to distinguish between capital items and operating items, the following capital project definition was developed:

Projects included in the El Mirage CIP are non-consumable items with a useful life of more than one year and an initial individual price exceeding \$5,000 including expenditures 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. All other projects shall be included in departmental operating budgets. The CIP is to be used as a guide in decision-making. The CIP is intentionally developed in the most a-political environment possible with the full knowledge that the final decisions will be made in the political arena. The CIP is an objective basis for making decisions in a very subjective environment.

The process for the CIP's development is divided into four key phases, culminating in the presentation of a Capital Improvements Plan to the City Council for approval.

1. Financial Analysis. Examined the City's recent revenues, expenditures, current debt, and bonding capacity.
2. Needs Assessment. Future needs were outlined by the Council and Department Heads.
3. Capital Project Evaluation Criteria. CIP projects were evaluated and prioritized by Management using pre-defined evaluation criteria.
4. Capital Improvements Plan. All the preceding steps culminated in the development of the plan document that is updated on an annual basis.

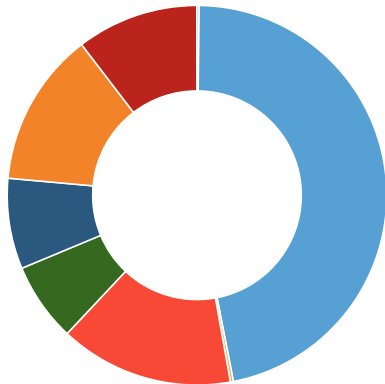
Below are the Capital projects the City has adopted in the budget for FY2021.

Capital Improvements: One-year Plan

Total Capital Requested
\$6,657,000

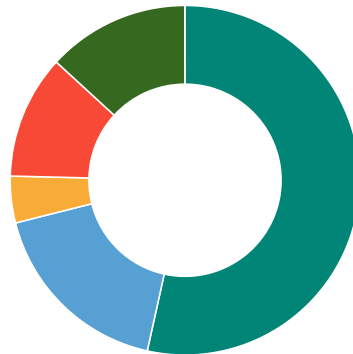
41 Capital Improvement Projects

Total Funding Requested by Department



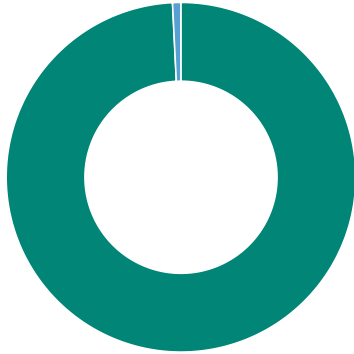
Administration (0%)	\$12,500.00
Development Services (47%)	\$3,111,500.00
Fire (0%)	\$17,000.00
Highways and Streets (15%)	\$987,000.00
Police (7%)	\$446,500.00
Public Works (8%)	\$514,000.00
Wastewater (13%)	\$876,500.00
Water (10%)	\$692,000.00
TOTAL	\$6,657,000.00

Total Funding Requested by Source



111 - General (53%)	\$3,559,500.00
131 - HURF (18%)	\$1,172,000.00
149 - Special Projects (4%)	\$287,000.00
511 - Water (11%)	\$762,000.00
541 - Sewer (13%)	\$876,500.00
TOTAL	\$6,657,000.00

Capital Costs Breakdown



● Capital Costs (99%)
 ● Operational Costs (1%)
TOTAL

\$6,657,000.00
 \$51,200.00
\$6,708,200.00

Cost Savings & Revenue Breakdown



● Cost Savings (100%)
TOTAL

\$27,522.00
\$27,522.00

Evaluation Criteria

In addition to considering basic safety issues such as public health and welfare, the City focused on six criteria for determining whether a capital request is to be included in the CIP. Items that were determined to be wants rather than needs that did not achieve the priorities of the Council were automatically eliminated from consideration. The six criteria utilized are identified below along with a brief explanation of each.

- Funding – Can the City fund this capital expenditure out of existing fund balance, future revenues, or bonding capacity?
- Council Priority – During the Council retreat, was this one of the major capital expenditures that the Council unanimously determined were essential elements of the City's future development?
- Utility Rate Study – A utility rate study was performed on the City's Water, Wastewater, and Sanitation enterprises. As part of the study major capital expenditures were included in the expenditure portion of the study. Current and future rates have been determined based in part on these capital expenditures. Was this one of the major capital expenditures that was identified in the utility rate study?
- City Manager Recommended – Certain capital expenditures are necessary to provide basic services. The City Manager reviews Department Head submissions of CIP requests and asks the question – will basic City services be severely impacted without this capital expenditure?
- Council Approved – These are items which were approved as part of the current year budget which may have multi-year funding requirements. If the future year expenditures are not approved the Capital project will not be completed and the capital item will not be as useful.
- Intergovernmental Agreement\Grant Match – Is the projected expenditure being leveraged to create something larger? Sometimes City projects are used to pay for a portion of a much larger project. City funds can be utilized as a match for grants, or City projects can be used as an in-kind payment to encourage other capital and infrastructure expenditures.

Needs Assessment

One of the key elements of the El Mirage Capital Improvements Plan is the Needs Assessment. It addresses the needs of the community within the definition of capital projects for the next five years. However, additional needs will be identified on a continual basis and will be included in the annual update process. Some unanticipated needs will occur during the budget year and will be weighed against those already identified in the annually adopted CIP.

Plan Implementation

The success of a plan or a planning process is measured by the degree of its implementation. Since resources are limited, it is crucial for the City of El Mirage to follow a consistent, objective path to allocate funding for future capital improvements needs. The following implementation program outlines the specific steps necessary to implement the CIP and perform the annual update.

General Implementation Guidelines:

- The El Mirage CIP Five-Year Program is updated annually and reviewed and adopted by the City Council each year.
- After City Council adoption, the CIP is published and widely distributed.
- Department heads are responsible for preparing monthly reports on the status of current year capital projects. The reports are compiled by the City Engineer and provided to the City Council at each regularly scheduled Council Meeting.
- Citizen input should be sought periodically to determine the desires of the public. Attitudes and circumstances change and informed decision making requires that the City have an up-to-date awareness of what the public's attitudes are toward community facilities and services and how to pay for them.



Funding Options

The City of El Mirage has been funding capital improvement projects for many years. The key to implementing the CIP is consistent, systematic funding. The following options are considered when analyzing potential funding sources for CIP Projects.

- Pay-As-You-Go Out of Current Revenues. The City currently receives the bulk of its revenues through local sales taxes, state sales tax, and state income tax. The City also receives funding from state fuel taxes which are restricted for transportation related expenditures.
- Municipal Bonds. The City can issue bonds for capital projects. Municipal bonds are paid back over a period of time with interest. The City's ability to bond is discussed in more detail in the bonding capacity section. The issuance of municipal bonds must be approved by the voters.
- Certificates of Participation/Municipal Property Corporations. These are funding mechanisms used by many municipal governments that allow the municipality to borrow funds without voter approval. The debt is paid back much like a bond – over time with interest. The City does not currently qualify for this option.
- Lease-Purchase Agreements. This is a method of financing capital projects that lessens the up-front costs to the municipality. While interest is paid, the payoff period is typically a shorter period than bonds and the municipality will own the project at the termination of the agreement.
- Improvement Districts. This financing method is used to raise capital for projects in which the residents who benefit from the improvements pay for them over time.
- Grants. Federal, state, and county grants are available to finance capital projects. Many of these grants require the municipality to participate either financially or through "in kind" matches. The City currently is aggressively attempting to obtain county, state, and federal grants.
- User Fees. Fees paid by service users to maintain existing facilities and develop additional capacity

CIP Summary

Activity	Request Title	Department	Account	FY22	FY23	FY24	FY25	FY26
62314	Senior Bus	Admin		\$0	\$75,000	\$0	\$0	\$0
62109	Senior Center Remodel/Improvements	Admin	111-5-1415-656	\$12,500	\$0	\$0	\$0	\$0
62309	121st Ave Roadway Improvements	Dev Serv		\$0	\$166,500	\$50,500	\$0	\$0
62047	Cheryl Drive Design	Dev Serv	131-5-3581-657	\$45,000	\$0	\$0	\$0	\$0
62306	Downtown Street Reconstruction	Dev Serv		\$0	\$0	\$350,000	\$350,000	\$350,000
62212	Drainage Improvements (Dysart & Peoria)	Dev Serv	511-5-7115-658	\$70,000	\$60,000	\$0	\$0	\$0
62307	Dysart Rd Roadway Widening (N of Cactus Rd)	Dev Serv		\$0	\$336,500	\$0	\$0	\$0
62114	Library Remodel/Relocation	Dev Serv	111-5-1612-617	\$2,685,000	\$0	\$0	\$0	\$0
62115	Neighborhood Traffic Calming Program	Dev Serv	131-5-3581-657	\$40,000	\$0	\$40,000	\$0	\$40,000
62213	Roadway Drainage Improvements at 1st Ave	Dev Serv	131-5-3581-658	\$60,000	\$130,000	\$0	\$0	\$0
62211	Site Aesthetic Enhancements	Dev Serv	111-5-1612-617	\$100,000	\$0	\$0	\$0	\$0
62215	SmartGov Software	Dev Serv	111-5-1612-617	\$36,500	\$0	\$0	\$0	\$0
62214	Speed Radar Sign Installations	Dev Serv	131-5-3581-617	\$40,000	\$0	\$0	\$0	\$0
62308	Varney Rd Roadway Improvements	Dev Serv		\$0	\$196,500	\$52,500	\$0	\$0
62006	Vehicle Replacement Program - Engineering	Dev Serv	111-5-1612-617	\$35,000	\$0	\$0	\$0	\$0
62503	Finance Copier Replacement	Finance		\$0	\$0	\$0	\$9,000	\$0
62216	Parking Structure	Fire	111-5-2511-656	\$136,000	\$0	\$0	\$0	\$0
62201	Replacement Apparatus -Fire Engine	Fire		\$0	\$700,000	\$0	\$0	\$0
62202	Thermal Imaging Cameras	Fire	111-5-2511-617	\$17,000	\$0	\$0	\$0	\$0
62501	Street Sweeper	Streets		\$0	\$0	\$0	\$250,000	\$0
62052	Pavement Management Program	HURF	131-5-3581-657	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
62203	Right of Way Maintenance Equipment	HURF	131-5-3581-617	\$40,000	\$0	\$0	\$0	\$0
62304	Skid Steer Loader and Attachments	HURF		\$0	\$54,000	\$0	\$0	\$0
62046	Vehicle Replacement Program - HURF	HURF	111-5-3581-650	\$47,000	\$0	\$0	\$0	\$0
62310	Audiovisual for Emergency Operations Center	IT		\$0	\$45,000	\$0	\$0	\$0
62025	Backup Infrastructure Replacement	IT		\$0	\$0	\$35,000	\$0	\$0
62026	City Hall Server Replacements	IT		\$0	\$0	\$50,000	\$0	\$0
62401	Replacement of 2 Firewalls	IT		\$0	\$0	\$0	\$17,000	\$0
62301	Storage Area Network Replacement	IT		\$0	\$70,000	\$0	\$0	\$0
62302	Vehicle Replacement Program	Non-Dept		\$0	\$71,500	\$0	\$0	\$35,000
62210	2nd Canine, Training, Equipment & Vehicle	Police		\$0	\$115,000	\$0	\$0	\$0
62221	Additional Secured Parking	Police	111-5-2111-658	\$20,000	\$0	\$0	\$0	\$0
62313	Flooring Replacement	Police	111-5-2111-656	\$25,000	\$0	\$0	\$0	\$0
62222	Gym Equipment	Police	111-5-2111-617	\$12,000	\$0	\$0	\$0	\$0
62220	Pole Cameras (2)	Police	111-5-2111-617	\$26,500	\$0	\$0	\$0	\$0
62218	Portable Radio for New Civilian Investigator	Police	111-5-2111-617	\$6,500	\$0	\$0	\$0	\$0
62217	Portable Radio for New Detective	Police	111-5-2111-617	\$6,500	\$0	\$0	\$0	\$0
62315	Portable Radio for New Kg Officer	Police		\$0	\$6,500	\$0	\$0	\$0
62219	Unmarked Vehicle for Investigations Detective	Police	111-5-2111-650	\$35,000	\$0	\$0	\$0	\$0
62040	Vehicle Replacement Program - Police	Police	111-5-2111-650	\$315,000	\$275,000	\$207,000	\$241,000	\$244,000
62403	Basketball Court Resurfacing	PublicWorks		\$0	\$0	\$30,000	\$0	\$0
62223	Fleet Division Building Replacement	PublicWorks	111-5-1584-656	\$100,000	\$0	\$0	\$0	\$0
62224	Gateway Park Upgrades	PublicWorks	149-5-1591-658	\$87,000	\$0	\$0	\$0	\$0
62007	HVAC Replacement Program	PublicWorks	111-5-1583-656	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
62208	Lights for Gentry Park Field	PublicWorks	149-5-1591-658	\$200,000	\$0	\$0	\$0	\$0
62104	Playground Equip Replacement Pocket Parks	PublicWorks	111-5-1582-617	\$50,000	\$0	\$0	\$0	\$0
62103	Vehicle Replacement Program - Facilities	PublicWorks		\$0	\$48,500	\$50,000	\$0	\$53,000
62036	Vehicle Replacement Program - Parks	PublicWorks	111-5-1582-650	\$47,000	\$48,500	\$0	\$0	\$53,000
62122	Aeration System Improvement at WRF	Wastewater	541-5-7585-655	\$537,500	\$0	\$0	\$0	\$0
62227	Collections System Replacement Program	Wastewater	541-5-7585-670	\$125,000	\$125,000	\$125,000	\$0	\$0
62206	Disinfection & Filter System Upgrade	Wastewater		\$0	\$500,000	\$500,000	\$0	\$0
62316	Influent Line Replacement at WRF	Wastewater		\$0	\$450,000	\$0	\$0	\$0
62225	Lab Composite Sampler Replacement	Wastewater	541-5-7581-617	\$8,000	\$0	\$0	\$0	\$0

62226	Lab Spectrophotometer Replacement	Wastewater	541-5-7581-617	\$5,000	\$0	\$0	\$0	\$0
62207	SCADA Software Server Replacement	Wastewater	541-5-7581-617	\$21,000	\$0	\$0	\$0	\$0
62305	Vehicle Replacement Program - Wastewater	Wastewater		\$0	\$0	\$50,000	\$0	\$0
62079	WW Process Equipment Improvements	Wastewater	541-5-7585-655	\$180,000	\$200,000	\$200,000	\$200,000	\$200,000
62205	Water Reclamation Facility Expansion	Wastewater		\$0	\$0	\$0	\$17,000,000	\$0
62404	WRF Expansion (Residential Growth)	Wastewater		\$0	\$0	\$4,800,000	\$0	\$0
62228	Critical Valve Replacement Program	Water	511-5-7115-673	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
62063	Disinfection System Upgrade	Water	511-5-7115-617	\$10,000	\$0	\$0	\$0	\$10,000
62204	Vacuum Excavator Trailer	Water	511-5-7115-617	\$90,000	\$0	\$0	\$0	\$0
62068	Vehicle Replacement Program - Water	Water	511-5-7115-650	\$47,000	\$48,500	\$50,000	\$51,500	\$53,000
62405	Water Main Replacement	Water		\$0	\$0	\$1,250,000	\$0	\$0
62065	Water Prod Facility Rehabilitation Program	Water	511-5-7115-656	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
62502	Water SCADA Server Replacements	Water		\$0	\$0	\$0	\$16,000	\$0
62066	Well Site AC Unit Replacement	Water	511-5-7115-656	\$25,000	\$0	\$0	\$0	\$25,000
62077	Well Transducer Upgrade	Water	511-5-7115-617	\$20,000	\$0	\$0	\$0	\$0

CIP Carryforward from FY21

ACTIVITY	PROJECT TITLE	GL ACCOUNT	REMAINING BALANCE
62047	121ST AVE AND CHERYL DR IMPROVEMENTS	131-5-3581-657	\$371,000
62069	127TH LANE WELL SITE IMPROVEMENT PROJECT	511-5-7115-673	\$930,000
62124	CACTUS RD ROADWAY IMPROVEMENTS	131-5-3581-657	\$317,000
62009	COURT SECURITY REMODEL	111-5-1583-656	\$240,000
62009	COURT SECURITY REMODEL	121-5-2251-656	\$550,000
62059	DRAINAGE IMPROVEMENTS	511-5-7115-673	\$60,000
61909	DYSART RD - NORTHERN AVE TO PEORIA AVE	156-5-3581-657	\$14,048,500
62113	DYSART RD AND ACOMA DR TRAFFIC SIGNAL	131-5-3581-657	\$644,500
62117	FIBER PROJECT EXTENSION	111-5-1511-657	\$149,000
62114	LIBRARY REMODEL/RELOCATION	111-5-1613-656	\$81,000
62115	NEIGHBORHOOD TRAFFIC CALMING PROGRAM (NTCP)	131-5-3581-657	\$92,000
62106	NEW 12" DIP WATERLINE EXTENSION DYSART & NORTHERN	511-5-7115-673	\$2,005,500
62108	ODOR CONTROL UPGRADE - BUILDING D	541-5-7585-655	\$500,000
62093	PLAYGROUND EQUIPMENT GENTRY PARK	149-5-1591-617	\$120,000
62109	SENIOR CENTER REMODEL/IMPROVEMENTS (ADDITION)	111-5-1413-656	\$40,000
62112	TRAFFIC SIGNAL UPGRADES - FLASHING YELLOW ARROWS	131-5-3581-617	\$10,000
62112	TRAFFIC SIGNAL UPGRADES - FLASHING YELLOW ARROWS	149-5-1591-617	\$307,000
62095	UNMARKED VEHICLE - POLICE	149-5-2111-650	\$65,000
62040	VEHICLE REPLACEMENT PROGRAM - POLICE	111-5-2111-650	\$65,000
62079	WASTEWATER PROCESS EQUIPMENT IMPROVEMENTS	541-5-7585-655	\$197,500
62057	WATER LINE REPLACEMENT - ALTO & PALM	148-5-1591-656	\$300,000
62065	WATER STORAGE TANK MAINTENANCE PROGRAM	511-5-7115-656	\$300,000
62077	WELL TRANSDUCER IMPROVEMENT PROJECT	511-5-7115-617	\$20,000
62111	WEST DOWNTOWN WATER MAIN PROJECT	148-5-1591-673	\$596,500
62111	WEST DOWNTOWN WATER MAIN PROJECT	511-5-7115-673	\$15,400
62122	WRF AERATION SYSTEM IMPROVEMENT	541-5-7585-617	\$537,500
62107	WRF DESIGN	541-5-7585-655	\$500,000

Capital Improvements: Multi-year Plan

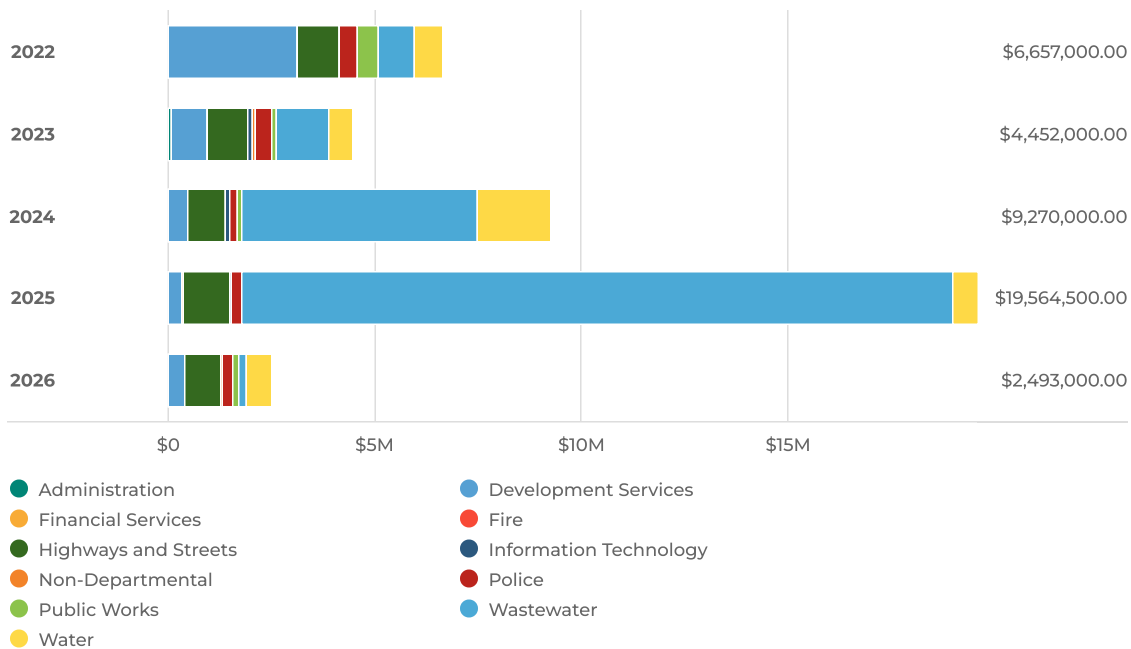
The chart below summarizes all the projects approved for funding for the next five years. Each project is listed by the responsible Fund/Department name and project expenditures are shown by fiscal year with a total by project for all years. Details each CIP project by providing cost detail, description of the project, and recommended funding source(s).

Total Capital Requested

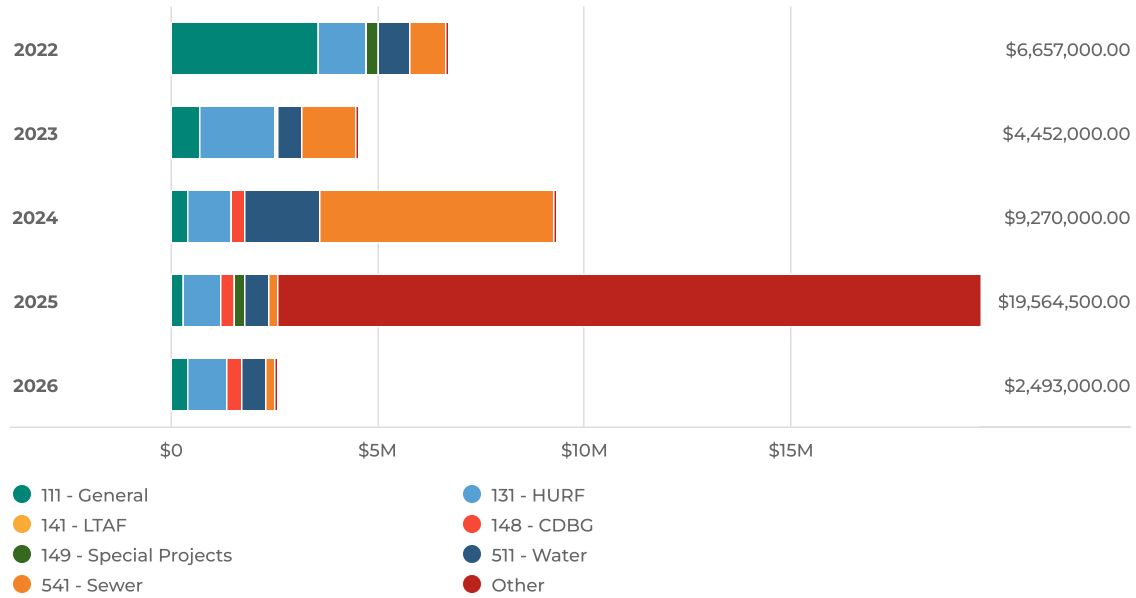
\$42,436,500

66 Capital Improvement Projects

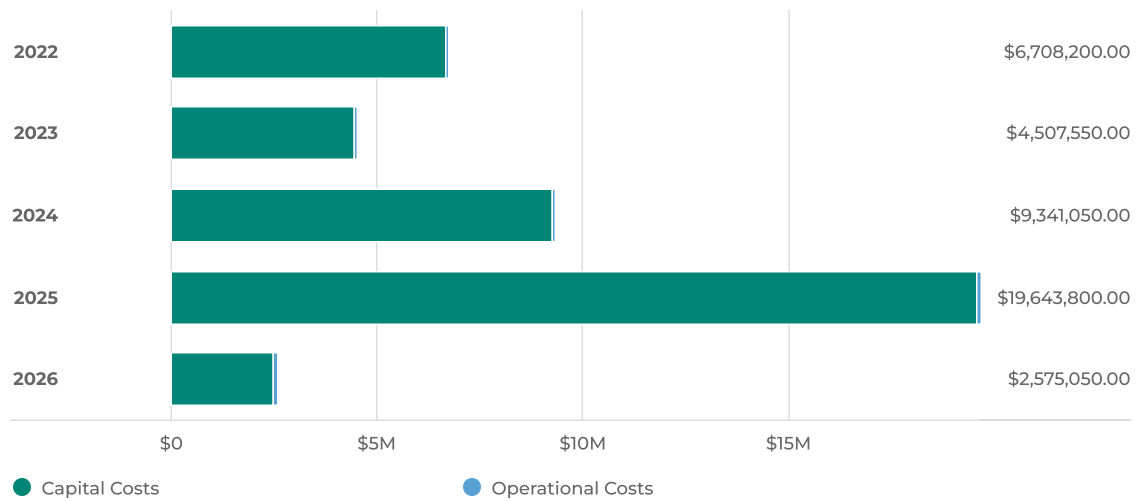
Total Funding Requested by Department



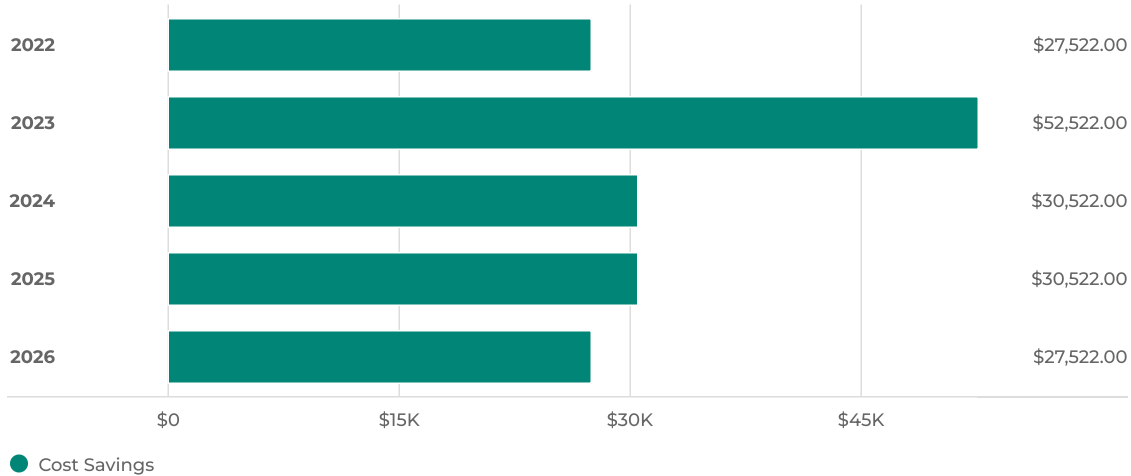
Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues



Information Technology Requests

Itemized Requests for 2022-2027

Audiovisual for Emergency Operations Center

\$45,000

This CIP request is for changing the audiovisual components in the Fire Station community room that also functions as the City's Emergency Operations Center (EOC). This request will include new televisions, projector, sound and automation in...

Backup Infrastructure Replacement

\$35,000

The backup infrastructure for the City's files and servers consists of two pieces, a server and storage. The hardware appliance that provides the storage will be at its end of life in December 2023.

City Hall Server Replacements

\$50,000

Replacement of the physical servers (hypervisors) to accommodate the City Hall Data Center server cluster.

Replacement of 2 Firewalls

\$17,000

Replacement of the two main Firewalls installed at City Hall after 7 to 8 years in use.

Storage Area Network Replacement

\$70,000

The City's current Storage Area Network (SAN) provides the disk space (storage) needed for the files and servers in use throughout the City. It will reach its end of life and no longer be supported by the vendor in January 2023. The City will...

Total: \$217,000

Public Works Requests

Itemized Requests for 2022-2027

Basketball Court Resurfacing	\$30,000
Replace surfaces on basketball courts originally installed in 2016: Gateway Park (2 Courts), Gentry Park (1 Court), and Veterans Park (1 Court).	
Fleet Division Building Replacement	\$100,000
Replacement of current fleet division facilities. Project scope includes demolition of the existing structure and construction a new 14'X48' structure on the existing concrete slab which will house an office, a restroom,...	
Gateway Park Upgrades	\$87,000
In addition to the new adaptive playground at Gateway Park, several other areas are in need of an upgrade as the park celebrates its 12th birthday this year. Upgrades range from safety initiatives such as better park lighting, to aesthetic...	
HVAC Replacement Program	\$150,000
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. Public Works and Senior Center replacements are planned for FY 22.	
Lights for Gentry Park Field	\$200,000
Replace halogen lights with LED light fixtures, galvanized poles, and the installation of remote control performance monitoring. Replacement cost is estimated at \$200,000. This project can provide up to a 50% savings in electrical use from...	
Playground Equipment Replacement Pocket Parks	\$50,000
Replace playground equipment in pocket parks on a set preventative schedule. Replacement cost estimated at \$50,000 each.	
Vehicle Replacement Program - Facilities	\$151,500
Replace existing vehicles in the Facilities division. Replacement costs estimated at \$47,000. Incremental 3% cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 100,000 miles or 12 years of age.	
Vehicle Replacement Program - Parks	\$148,500
Replace existing vehicles in the Parks Department (replace vehicle # 2621 in FY22). Replacement costs estimated at \$47,000 each. Incremental 3% cost increases are reflected annually. Vehicles will be recommended for replacement when they...	
Total: \$917,000	

Wastewater Requests

Itemized Requests for 2022-2027

Aeration System Improvement at Water Reclamation Facility	\$537,500
This request is for aeration system improvements needed at the Water Reclamation Facility. This project consists of replacing the existing 2 K-Turbo aeration blowers with new Aerzen hybrid units. The project also includes the installation of an...	
Collections System Replacement Program	\$375,000
This request is for a Collections System Replacement Program for the City's wastewater collection system. Many of the City's sewer lines are approaching the end of their useful life and no program currently exists to replace any...	
Disinfection & Filter System Upgrade	\$1,000,000
This request is for replacement and/or modification of the disinfection and effluent filter systems at the Wastewater Reclamation Facility (WRF). These improvements are critical to efficiently produce high quality effluent meeting the...	
Influent Line Replacement at Water Reclamation Facility	\$450,000
This request is for the replacement of a critical section of the influent sewer line to the City's water reclamation facility (WRF). This section of pipe is over 20 years old and shows signs of possible failure in the near future. The...	
Lab Composite Sampler Replacement	\$8,000
The water reclamation facility lab Composite Sampler is 10+ years old. With the equipment no longer in production materials/parts are starting to become harder to find for the equipment. Having reliable equipment is important to ensure the...	
Lab Spectrophotometer Replacement	\$5,000
The water reclamation facility lab Spectrophotometer is 10+ years old. With the equipment no longer in production materials/parts are starting to become harder to find for the equipment. Having reliable equipment is important to ensure...	
SCADA Software Server Replacement	\$21,000
Replacement of the wastewater SCADA servers after 7 years in use.	
Vehicle Replacement Program - Wastewater	\$50,000
Replace existing vehicles in the Wastewater Department. Replacement cost \$47,000 each. Incremental 3% cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 100,000 miles or 12 years of age.	
Wastewater Process Equipment Improvements	\$980,000
This project is a multi-year program to upgrade and/or replace critical wastewater process equipment which includes the following:pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFD's, and...	
Water Reclamation Facility Expansion	\$17,000,000
Expansion of existing WRF based on need and demand. It is currently unfunded.	
Water Reclamation Facility Expansion (Residential Growth)	\$4,800,000
This request is for a possible expansion to the City's water reclamation facility (WRF) due to anticipated residential growth in the near future. The City's WRF capacity is rated at 2.5 million gallons per day (MGD). The WRF...	
Total: \$25,226,500	

Water Requests

Itemized Requests for 2022-2027

Critical Valve Replacement Program	\$1,000,000
<hr/>	
<p>This request is for a Critical Valve Replacement Program for the City's water system. The City's water system contains an estimated 5,000 valves which are approaching the end of their useful life and no program currently exists to...</p>	
Disinfection System Upgrade	\$20,000
<hr/>	
<p>This multi-year program will replace existing water disinfection systems at the city's 9 domestic well sites. New systems require less maintenance, have fewer parts, and are more reliable. Existing systems (Miox) are 10+ years old and have...</p>	
Vacuum Excavator Trailer	\$90,000
<hr/>	
<p>The City's current vacuum excavator trailer is a 2007 Pacific Tek, model PV-220. This unit is needed to hydro-excavate (soft dig) during water infrastructure repairs and underground utility potholing. Hydro-excavation enables staff to soft...</p>	
Vehicle Replacement Program - Water	\$250,000
<hr/>	
<p>Replace existing vehicles in the Water Department (replace vehicle # 9486 in FY22). Current replacement cost is \$47,000 each. Incremental 3% cost increases are reflected annually. Vehicles will be recommended...</p>	
Water Main Replacement	\$1,250,000
<hr/>	
<p>This request is for a Water Main Replacement Program for the City's water system. Many of the City's water lines are approaching the end of their useful life and no program currently exists to replace any sections of the system on a...</p>	
Water Production Facility Rehabilitation Program	\$1,500,000
<hr/>	
<p>Water supply, supply of pressure and water storage tanks operate relatively maintenance and trouble free for extended multi-year periods. However, the time comes when gradual failure including corrosion, or even 'loss-of-curb' appeal...</p>	
Water SCADA Server Replacements	\$16,000
<hr/>	
<p>Replacement of the two main Water SCADA Servers after 7 years in use.</p>	
Well Site AC Unit Replacement	\$50,000
<hr/>	
<p>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 extend the life of existing electrical equipment. New units will be more energy...</p>	
Well Transducer Upgrade	\$20,000
<hr/>	
<p>The existing water level measuring equipment at the City's well sites is outdated and in need of replacement. This program will replace all nine (9) of the existing well sounding units over a three (3) year period with electronic pressure...</p>	
<hr/>	
Total: \$4,196,000	

Police Requests

Itemized Requests for 2022-2027

2nd Canine, Training, Equipment & Vehicle	\$115,000
Costs associated for a second K-9 Unit that would include the Canine and training of both the dog and handler is approximately \$20,000. K-9 training aids, housing, medical and other related costs of \$15,000. In addition, a K-9 vehicle and...	
Additional Secured Parking	\$20,000
Request to provide additional parking in the secured rear lot of the Police Department. We have obtained a quote of approximately \$20,000 to remove existing landscape and hardscape (islands) in the lot to provide an additional 7...	
Flooring Replacement	\$25,000
Request to replace the flooring in the Patrol area along with the Booking area/holding cell. To remove the existing, damaged coating and re-surface with a commercial-grade epoxy covering is estimated at \$25,000.	
Gym Equipment	\$12,000
Request to purchase two(2) multi-adjustable benches (at a cost range of \$600-\$1,200 each). Request to purchase a 4-stack Multi-gym at a cost range of (\$7,000-\$15,000). Both requests are for FY21/22	
Pole Cameras (2)	\$26,500
Request to replace existing Pole Camera and add an additional Pole Camera.	
Portable Radio for New Civilian Investigator	\$6,500
New Personnel requested for FY21/22 will require portable radios. This CIP is contingent upon approval from Council for the additional Personnel.	
Portable Radio for New Detective	\$6,500
New Personnel requested for FY21/22 will require portable radios. This CIP is contingent upon approval from Council for the additional Personnel. The Motorola portable radios are approximately \$6,500 each x 3 will total \$19,500.00	
Portable Radio for New Kg Officer	\$6,500
New Personnel requested for FY22/23 will require portable radios. This CIP is contingent upon approval from Council for the additional Personnel. The Motorola portable radios are approximately \$6,500 each x 3 will total \$19,500.00	
Unmarked Vehicle for Investigations Detective	\$35,000
Request is contingent on requested Personnel - Detective Price includes the cost of the vehicle, equipment, radio, grill lights, siren, etc. \$35,000.	
Vehicle Replacement Program - Police	\$1,282,000
Modifying FY21/22 to reflect the dollars moved from FY23/24 in order to purchase the Jail Transport Van. Below, is an itemized accounting of vehicle purchases thru FY25/26. This will show prior Council approved...	
Total: \$1,535,000	

Fire Requests

Itemized Requests for 2022-2027

Thermal Imaging Cameras	\$17,000
Purchase of two (2) QXT thermal imagers, charging equipment and programming/installation. QXT thermal imagers include 320x240 resolution, long life Lithium-ion internal battery, Electronic thermal throttle w/colorization, Redhot colorization...	
Total: \$17,000	

Development Services Requests

Itemized Requests for 2022-2027

121st Avenue Roadway Improvements (WWTP to Joe R. Ramirez Road Alignment)	\$217,000
Replace aging chip seal (no pavement) roadway on 121st Avenue and install a minor collector roadway section between the City's Wastewater Treatment Plant and the Joe R. Ramirez Road alignment. Total project cost is estimated at \$1,051,807...	
Cheryl Drive Design	\$45,000
This project will design the half street improvements for Cheryl Drive between El Mirage Road and 121st Avenue.	
Downtown Street Reconstruction	\$1,050,000
Street improvements in downtown CDBG eligible area; the project will entail complete reconstruction of roadway surface, curb and gutter, sidewalk, and other ancillary items.	
Drainage Improvements at Dysart Road & Peoria Avenue	\$130,000
This project would include an Area Drainage Study to determine the tributary area and stormwater flows that reach the intersection of Peoria Avenue and Dysart Road. The project would also include the design of the necessary...	
Dysart Road Roadway Widening (North of Cactus Road)	\$336,500
The project proposes to widen Dysart Road in front of the APS substation at the northwest corner of the intersection with Cactus Road. Dysart Road is at its ultimate configuration both north and south of this location and the proposed improvements...	
Library Remodel/Relocation	\$2,685,000
This project will include the Architectural, Engineering and Construction services to convert the old fire station building located at 13513 N El Mirage Road into a Library, to be administered by the Maricopa County Library District.	
Neighborhood Traffic Calming Program (NTCP)	\$120,000
In response to continued concerns about traffic speed in neighborhoods, this program will define the Goals, Objectives and Policies for the NTCP and shall serve as the adopted guidelines to follow for neighborhood participation. The NTCP will work...	
Roadway Drainage Improvements at 1st Avenue	\$190,000
This project would include a Drainage Area Study of the West Downtown area of El Mirage to determine the amount of runoff that is generated and how best to manage it. The project would also include the design and construction of a...	
Site Aesthetic Enhancements	\$100,000
This project will provide the design and construction of limited site amenities, irrigation and landscaping improvements to the east portion of the site where the new El Mirage Library will be located.	
SmartGov Software	\$36,500
The SmartGov application is a software solution that streamlines permitting, planning/zoning, Inspections, code enforcement, and business licensing. This project includes the software and also the project implementation using proven...	
Speed Radar Sign Installations	\$40,000
This project would install a total of 4 radar speed signs along El Mirage Road and Dysart Road.	
Varney Road Roadway Improvements (129th Avenue to El Mirage Road)	\$249,000
This request is to design and construct bicycle lanes and sidewalk along Varney Road between 129th Avenue and El Mirage Road where there are gaps in the infrastructure. Shared lane markings and signs will be installed along a 400' section of...	
Vehicle Replacement Program - Engineering/Community Development	\$35,000
Replace existing vehicles in Engineering/Community Development. Replacement costs estimated \$35,000 each for Ford Explorer or equivalent. Vehicles will be replaced when they reach 100,000 miles or 12 years of age.	
Total: \$5,234,000	

Administration Requests

Itemized Requests for 2022-2027

Senior Bus **\$75,000**

This request is for a new senior van/bus that will be used for transportation at the El Mirage Senior Center. The purchase will be for an ADA van with wheelchair lift to transport elderly and/or disabled transport. This bus/van will also...

Senior Center Remodel/Improvements **\$12,500**

This capital request is for ongoing improvements to the interior of the senior center facility. Improvements include, but are not limited to painting, flooring, drywall, plumbing, and electrical.

Total: \$87,500

Financial Services Requests

Itemized Requests for 2022-2027

Finance Copier Replacement **\$9,000**

Purchase of a replacement copier for Finance with necessary functions included.

Total: \$9,000

Highways and Streets Requests

Itemized Requests for 2022-2027

Pavement Management Program **\$4,500,000**

The pavement management program is a 30-year plan to preserve and extend the life of city streets through a variety of maintenance practices. These include seal coating, mill and overlay, and reconstruction projects.

Right of Way Maintenance Equipment **\$40,000**

Replacement of current Right of Way cleanup vehicle including: striping equipment - concrete cutter, striping machine, compactor, jackhammer. This enables crews to efficiently respond to general street maintenance items.

Skid Steer Loader and Attachments **\$54,000**

This request is to replace the City's Skid Steer Loader and attachment used by the Public Works Streets Division. The unit will have reached the end of its useful life and will need repair/replacement in order to continue operation. The Skid...

Street Sweeper **\$250,000**

This request is for a replacement street sweeper to be funded through Maricopa Association of Governments PM10 funding.

Vehicle Replacement Program - HURF **\$47,000**

Replace existing vehicles in the Street Department (replace vehicle # 2363 in FY22). Replacement costs estimated at \$47,000 each. Vehicles will be recommended for replacement when they reach 100,000 miles or 12 years of age.

Total: \$4,891,000

Non-Departmental Requests

Itemized Requests for 2022-2027

Vehicle Replacement Program

\$106,500

Replace existing vehicles previously in the Administration and IT Departments, but now moved to Non-Departmental Department for the use of multiple departments located in City Hall. Replacement costs estimated at \$35,000 each for Ford Explorer or...

Total: \$106,500

DEBT

Debt Overview

Analyzing the history of debt to revenues, debt peaked in FY2016 and has steadily dropped while revenues have been growing since FY2012. Annual revenues started to exceed total debt in FY2018. In FY2020, the City paid off the Excise 2015 Bonds and Council authorized nearly \$9 million in WIFA debt to reimburse the City for water credits purchased, which appears in FY2021 due to timing. Currently, the City does not intend to issue any debt.

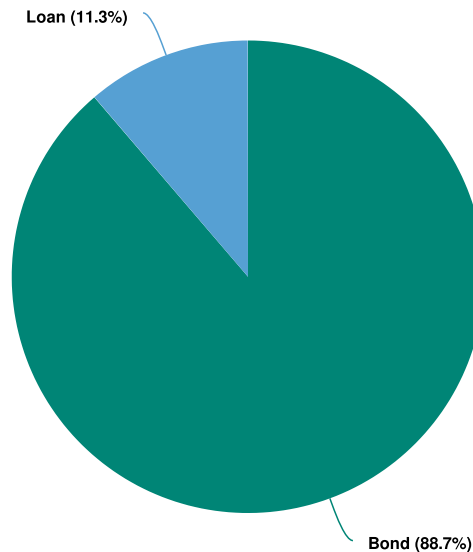
The City's primary source of debt is through bonds and has an AA- bond rating from Standard & Poors. The most commonly utilized large project municipal financing method is the General Obligation Bond (G.O. Bond). This is the most inexpensive way to finance projects because the bond's repayment is based on the full taxing authority of the municipality backed by real property. Voters have to approve any property taxes (secondary) instituted to support the issuance of G.O. Bonds. The Debt Maturity Schedule [↗](#) can be seen by clicking the hyperlink.



The chart below show the interest (Debt Service/Fees) and Bond Principle for each fund that has debt for the budget year of FY2022.

	Water	Sewer	Debt Service	Total
Debt Service/Fees	\$1,845,000	\$35,000	\$2,175,000	\$4,055,000
Bond Principal	\$1,469,000	\$25,500	\$1,285,000	\$2,779,500

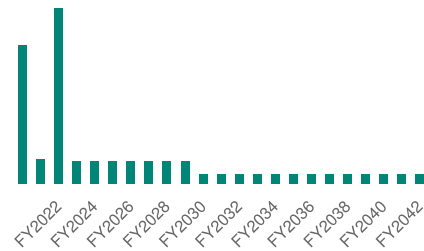
Debt by Type



	FY2021	FY2022	% Change
Debt	Actual	Actual	
Bond	\$2,098,913	\$14,656,430	598.3%
Loan	\$1,852,667	\$1,860,202	0.4%
Total Debt:	\$3,951,580	\$16,516,632	318%

Bond

Under Arizona Law, municipalities may issue G.O. Bonds for purposes of water, wastewater, artificial light, open space preserves, and parks and recreational facilities up to an amount not exceeding 20 percent of the assessed value and for all other purposes not listed to an amount not exceeding six percent of assessed valuation. El Mirage has voter approved debt for water and sewer projects. This voter approved debt is secured and repaid from water and utility rates and fees. None of the water and sewer projects in this document are intended to be funded by bonds.



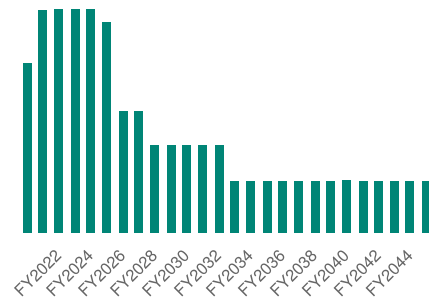
GO Debt Limit %	6%	20%
FCV Net	\$250,003,510	\$250,003,510
GO Debt Limit \$	\$15,000,211	\$50,000,702

GO Debt Outstanding		Purpose
2012a	\$11,990,000	Improvement of roadways, parks, fire, recreation & police facilities
2012b	\$1,015,000	Refund existing bonds.
2017	\$750,000	\$6,265,000 Refund existing bonds.
Outstanding Debt	\$750,000	\$19,270,000
Available Debt Limit	\$14,250,211	\$30,730,702

	FY2020	FY2021	FY2022	% Change	\$ Change
Bond	—	—	—		
General Obligation	\$2,101,163	\$2,098,913	\$14,656,430	598.3%	\$12,557,517
Excise Tax Bond	\$9,462,600	\$0	\$0	0%	\$0
Total Bond:	\$11,563,763	\$2,098,913	\$14,656,430	598.3%	\$12,557,517

Loan

The City currently has 5 loans with Water Infrastructure Finance Authority. These enterprise loans do not have a legal debt limit, but the agreements contain a provision that the future combined water and sewer net revenues will exceed 1.2 times the annual debt service.



WIFA Loan	Loan Amount	Interest Rate	Admin Fee	Term
920100-06	\$ 16,143,125.64	1.4301%	1.5000%	20 Years
920127-08	\$ 4,040,000.00	1.2510%	1.5000%	18 Years
920227-13	\$ 4,443,016.81	1.3000%	1.5000%	20 Years
920305-21	\$ 8,687,500.00	37.3700%	1.5000%	25 Years
910154-13	\$ 498,652.00	1.3000%	1.5000%	19 Years

	FY2020	FY2021	FY2022	% Change	\$ Change
Loan	—	—	—		
WIFA Loan	\$1,419,034	\$1,852,667	\$1,860,202	0.4%	\$7,535
Total Loan:	\$1,419,034	\$1,852,667	\$1,860,202	0.4%	\$7,535

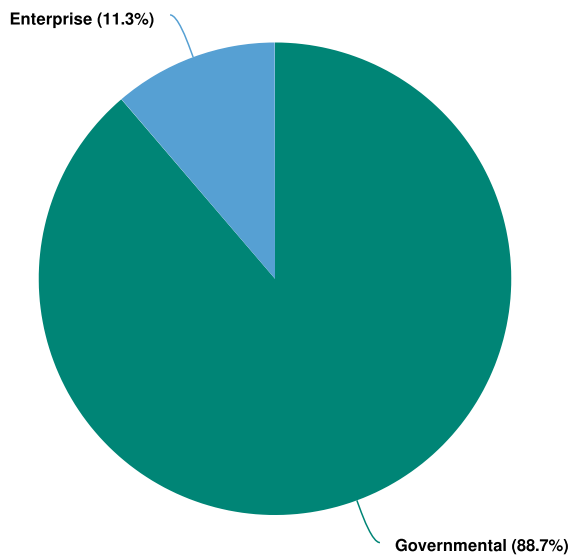
Government-wide Debt Overview



\$16,516,632

\$12,565,052 (317.98% vs. 2021 year)

Debt by Fund



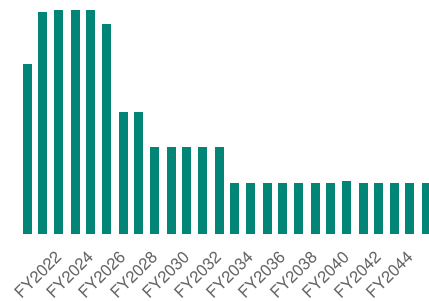
	FY2021	FY2022	% Change
All Funds	Actual	Actual	
Governmental	\$2,098,913	\$14,656,430	598.3%
Enterprise	\$1,852,667	\$1,860,202	0.4%
Total All Funds:	\$3,951,580	\$16,516,632	318%

Governmental



	FY2020	FY2021	FY2022	% Change	\$ Change
Governmental	—	—	—		
General	\$2,365,650	\$0	\$0	0%	\$0
Capital Projects	\$7,096,950	\$0	\$0	0%	\$0
Debt Service	\$2,101,163	\$2,098,913	\$14,656,430	598.3%	\$12,557,517
Total Governmental:	\$11,563,763	\$2,098,913	\$14,656,430	598.3%	\$12,557,517

Enterprise



	FY2021	FY2022	% Change
Enterprise	—	—	
Water	\$1,818,476	\$1,826,011	0.4%
Wastewater	\$34,191	\$34,191	0%
Total Enterprise:	\$1,852,667	\$1,860,202	0.4%

SUPPLEMENTAL INFORMATION

RESOLUTION NO. R21-06-18

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 2021-2022.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes (A.R.S), 42-17101 through 42-17110, inclusive, the City Council of the City of El Mirage did make and approve tentative estimates for Fiscal Year 2021-2022 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 of the City of El Mirage; and

WHEREAS, in accordance with A.R.S. §§ 42-17103 and 42-17104, on the 21st of May and the 28th of May 2021, the City published in the Daily News Sun the tentative estimates of expenditures and revenues approved by the City Council on the 18th of May 2021; 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 meeting on June 1, 2021 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, the estimate of expenditures approved by the City Council on the 1st of June 2021, and as published on the 21st of May and the 28th of May 2021, 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 2021-2022.

PASSED AND ADOPTED by the City Council this 1st day of June, 2021


Alexis Hermosillo, Mayor

ATTEST:


Sharon Antes, City Clerk

APPROVED AS TO FORM:


Justin Pierce, City Attorney

City of El Mirage
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

Fiscal year	Schedule	Funds							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2021	E 1	25,498,000	8,252,000	900,000	15,477,000	0	14,836,500	0	64,963,500
2021	E 2	20,787,800	5,584,873	475,180	638,511	0	13,458,048	0	40,944,511
2022	3	35,829,500	4,965,500	464,000	14,231,500		26,764,000		82,054,500
2022	B 4	2,611,504							2,611,504
2022	B 5			2,030,000					2,030,000
2022	C 6	25,108,496	13,547,000	0	317,000	0	14,980,000	0	53,952,496
2022	D 7	0	10,000,000	0	0	0	0	0	10,000,000
2022	D 8	0	10,000,000	1,285,000	0	0	4,112,500	0	15,397,500
2022	D 9	12,430,000	602,000	100,000	0	0	1,601,000	0	14,733,000
2022	D 10	702,000	8,531,000	0	0	0	5,500,000	0	14,733,000
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures								
	Maintained for Future Debt Retirement			215,500					215,500
	Maintained for Future Capital Projects								0
	Maintained for Future Financial Stability	11,000,000		203,500			5,135,000		16,338,500
									0
									0
2022	12	64,077,500	10,583,500	890,000	14,548,500	0	28,597,500	0	118,697,000
2022	E 13	33,389,500	9,795,500	890,000	14,548,500	0	15,200,000	0	73,823,500

Expenditure Limitation Comparison		2021	2022
1	Budgeted expenditures/expenses	\$ 64,963,500	\$ 89,221,000
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	64,963,500	89,221,000
4	Less: estimated exclusions		5,397,500
5	Amount subject to the expenditure limitation	\$ 64,963,500	\$ 83,823,500
6	EEC expenditure limitation	\$ 130,652,191	\$ 133,999,565

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
Tax Levy and Tax Rate Information
Fiscal year 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,368,618	\$ 2,611,504
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ 2,368,618	\$ 2,611,504
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 2,368,618	\$ 2,611,504
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 2,360,000	
(2) Prior years' levies	1,000	
(3) Total primary property taxes	\$ 2,361,000	
B. Secondary property taxes		
(1) Current year's levy	\$ 2,029,500	
(2) Prior years' levies	500	
(3) Total secondary property taxes	\$ 2,030,000	
C. Total property taxes collected	\$ 4,391,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9835	1.9077
Property tax judgment	_____	_____
(2) Secondary property tax rate	1.6999	1.4829
Property tax judgment	_____	_____
(3) Total city/town tax rate	3.6834	3.3906
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
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 8,675,000	\$ 11,069,067	\$ 12,000,000
TPT Assessments			
Uncollected Primary Property Tax	(43,618)		(11,504)
Franchise Fees	750,000	480,980	700,000
Licenses and permits			
Business License Fees	30,000	92,415	35,000
Building Permit Fees	225,000	490,944	500,000
Intergovernmental			
State Sales Tax	5,180,000	3,276,902	4,200,000
State Income Tax	4,725,000	4,258,003	4,665,000
Vehicle License Tax	1,665,000	1,338,023	1,660,000
Charges for services			
Planning And Zoning Fees	25,000	29,460	25,000
Engineering Inspection Fees	300,000	772,257	400,000
Plan Check Fees	100,000	411,867	500,000
Rent - Library	15,000		15,000
Rural Metro Transports	60,000	71,506	75,000
Special Events	30,000		
LAND RENTALS/LEASES	120,000	120,051	125,000
FIRE PREVENTION FEES	15,000	36,615	30,000
Fines and forfeits			
Jail Incarceration Fine		8,402	5,000
Interest on investments			
Interest	600,000	23	65,000
In-lieu property taxes			
Fire Insurance Premium Tax	40,000	41,340	45,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	55,000	83,417	75,000
Total General Fund	\$ 22,566,382	\$ 22,581,271	\$ 25,108,496

* 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	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
Municipal Court Fund Fines and Forfeitures	\$ 285,000	\$ 317,431	\$ 325,000
Municipal Court Fund Miscellaneous	50,000	123,948	90,000
	\$ 335,000	\$ 441,379	\$ 415,000
Municipal Court Enhancement Fund Fines and F	\$ 75,000	\$ 56,524	\$ 70,000
INTEREST REVENUE	15,000	456	
	\$ 90,000	\$ 56,979	\$ 70,000
Local Transportation Assistance Fund Fees	\$ 95,000		\$ 95,000
	\$ 95,000		\$ 95,000
Police Towing Fund Fines & Forfeitures	\$ 40,000	\$ 31,350	\$ 40,000
	\$ 40,000	\$ 31,350	\$ 40,000

**City of El Mirage
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
CDBG Fund Grants	\$ 600,000	\$ 196,785	\$
	\$ 600,000	\$ 196,785	\$
Special Projects Donations	\$	\$	\$
Special Projects Grants	975,000	1,892,609	10,547,000
	\$ 975,000	\$ 1,892,609	\$ 10,547,000
Total Special Revenue Funds	\$ 4,645,000	\$ 4,423,749	\$ 13,547,000

* 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.

Debt Service Funds

Debt Service Interest	\$ 5,000	\$ 730	\$
	\$ 5,000	\$ 730	\$
Total Debt Service Funds	\$ 5,000	\$ 730	\$

Capital Projects Funds

Streets Capital Fund Interest	\$ 150,000	\$ 13,306	\$ 10,000
Streets Capital Fund Unclassified Revenue	307,000		307,000
	\$ 457,000	\$ 13,306	\$ 317,000
Total Capital Projects Funds	\$ 457,000	\$ 13,306	\$ 317,000

* 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	\$	\$	\$
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Enterprise Funds

Sanitation Charges for Services	\$ 1,600,000	\$ 1,387,717	\$ 2,250,000
Interest	20,000	1,144	20,000
	\$ 1,620,000	\$ 1,388,861	\$ 2,270,000
Sewer Charges for Services	\$ 3,275,000	\$ 2,769,565	\$ 3,290,000
Interest	85,000	8,444	80,000
	\$ 3,360,000	\$ 2,778,009	\$ 3,370,000
Water Charges for Services	\$ 9,245,000	\$ 7,815,968	\$ 9,055,000
Water Fines and Forfeitures	150,000		75,000
Water Miscellaneous	15,000	123,057	15,000
Water Reimbursements	2,005,000		
Water Grants			150,000
Interest	285,000	15,757	45,000
	\$ 11,700,000	\$ 7,954,782	\$ 9,340,000
Total Enterprise Funds	\$ 16,680,000	\$ 12,121,652	\$ 14,980,000

* 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	\$	\$	\$
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Total all Funds \$ 44,353,382 \$ 39,140,708 \$ 53,952,496

* 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
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2022**

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Court Fund	\$	\$	\$	\$ 502,000
Capital - Streets Fund				
Highway User Revenue Fund				
Debt Service Fund				100,000
Special Projects Fund			8,531,000	100,000
Water Fund			1,718,000	
Sewer Fund			1,824,000	
Sanitation Fund			357,000	
Total General Fund	\$	\$	\$ 12,430,000	\$ 702,000
Special Revenue Funds				
Court Fund	\$	\$	\$ 502,000	\$
Highway User Revenue Fund				
Special Projects Fund	10,000,000	10,000,000	100,000	8,531,000
Total Special Revenue Funds	\$ 10,000,000	\$ 10,000,000	\$ 602,000	\$ 8,531,000
Debt Service Funds				
Debt Service Fund	\$	\$ 1,285,000	\$ 100,000	\$
Total Debt Service Funds	\$	\$ 1,285,000	\$ 100,000	\$
Capital Projects Funds				
Capital-Streets Fund	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Fund	\$	\$ 2,987,000	\$ 207,000	\$ 3,112,000
Sewer Fund		1,125,500	1,394,000	2,031,000
Sanitation Fund				357,000
Total Enterprise Funds	\$	\$ 4,112,500	\$ 1,601,000	\$ 5,500,000
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 10,000,000	\$ 15,397,500	\$ 14,733,000	\$ 14,733,000

**City of El Mirage
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/Expenses 2021	Expenditure/Expense adjustments approved 2021	Actual Expenditures/Expenses* 2021	Budgeted Expenditures/Expenses 2022
General Fund				
Mayor and Council	\$ 293,500	\$	\$ 214,738	\$ 308,000
City Clerk	241,000		211,104	274,500
Administration	1,370,500		842,052	1,761,500
Information Technology	1,205,500		694,065	1,132,500
Human Resources	552,000		418,287	511,500
Financial Services	891,000		612,000	870,500
Public Workes	2,514,000	(104,000)	1,756,721	2,656,500
Development Services	1,994,000	30,500	1,575,775	4,769,000
Police	10,126,500		8,657,627	11,371,000
Fire	4,506,500		3,855,696	4,859,500
Non-Departmental	1,427,000	(50,000)	1,897,877	4,375,000
Contingency	500,000		51,859	500,000
Total General Fund	\$ 25,621,500	\$ (123,500)	\$ 20,787,800	\$ 33,389,500
Special Revenue Funds				
Court Fund	\$ 831,500	\$	\$ 696,607	\$ 1,112,500
Court Enhancement Fund	659,500		89,763	642,000
Highway User Revenue Fund	4,213,000	(399,000)	2,081,669	4,066,000
LTAF Fund	150,000		72,536	188,000
Police Towing Fund	40,000		29,767	182,000
CDBG Fund	1,100,000		231,342	888,000
Special Projects Fund	1,598,000	59,000	2,383,289	2,717,000
Contingency				
Total Special Revenue Funds	\$ 8,592,000	\$ (340,000)	\$ 5,584,973	\$ 9,795,500
Debt Service Funds				
Debt Service Fund	\$ 900,000	\$	\$ 475,180	\$ 890,000
Total Debt Service Funds	\$ 900,000	\$	\$ 475,180	\$ 890,000
Capital Projects Funds				
Capital-Streets Fund	\$ 15,322,500	\$ 154,500	\$ 638,511	\$ 14,548,500
Total Capital Projects Funds	\$ 15,322,500	\$ 154,500	\$ 638,511	\$ 14,548,500
Permanent Funds				
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Fund	\$ 9,827,000	\$ (94,000)	\$ 7,828,239	\$ 9,770,000
Sewer Fund	3,462,500		4,004,406	3,711,000
Sanitation Fund	1,238,000	403,000	1,625,403	1,719,000
Total Enterprise Funds	\$ 14,527,500	\$ 309,000	\$ 13,458,048	\$ 15,200,000
Internal Service Funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 64,963,500	\$	\$ 40,944,511	\$ 73,823,500

* 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
Full-Time Employees and Personnel Compensation
Fiscal year 2022**






Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	162	\$ 13,310,500	\$ 3,755,000	\$ 1,942,000	\$ 395,000	\$ 19,402,500
Special Revenue Funds						
Court Fund	11	\$ 741,000	\$ 148,500	\$ 134,000	\$ 7,000	\$ 1,030,500
Highway User Revenue Fund	4	217,000	47,000	51,000	8,000	323,000
Total Special Revenue Funds	15	\$ 958,000	\$ 195,500	\$ 185,000	\$ 15,000	\$ 1,353,500
Debt Service Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Water Fund	19	\$ 1,154,000	\$ 247,000	\$ 215,000	\$ 31,000	\$ 1,647,000
Sewer Fund	7	458,000	94,000	88,000	20,000	660,000
Total Enterprise Funds	26	\$ 1,612,000	\$ 341,000	\$ 303,000	\$ 51,000	\$ 2,307,000
Internal Service Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	202	\$ 15,880,500	\$ 4,291,500	\$ 2,430,000	\$ 461,000	\$ 23,063,000

ALIGNMENT WITH MISSION, VISION, VALUES, AND STRATEGIC INITIATIVES

City departments first reviewed industry standards and best practices to determine “best in class” service levels. They then developed metrics in alignment with the city’s strategic initiatives, mission, vision, and values. The standards and organization’s core principles were the impetus for performance measures included in this report.

El Mirage Strategic Initiatives

Five strategic initiatives have been identified to guide the city’s operations as we strive to maintain El Mirage as a clean, safe, and vibrant community. These strategic initiatives include:

	<p>Effective Government An effective local government is aware of citizens’ needs and provides the services that residents want. This can be achieved by managing the price of government and introducing innovative business practices, using new technology, hiring quality employees and leveraging partnerships to save resources.</p>	<p>Strategic Priority Alignment</p> <ul style="list-style-type: none"> • Organizational Development • Partnerships • Community Engagement 	<p>Key Result Area</p> <ul style="list-style-type: none"> • Council Professional Development • Financial Management, Internal Services & Sustainability
	<p>Safe Community As our city ensuring the safety of the public continues to be among our highest priorities; this means hiring and training quality first responders, and finding innovative ways to improve delivery of emergency services.</p>	<p>Strategic Priority Alignment</p> <ul style="list-style-type: none"> • Ambulance Service • Community Engagement 	<p>Key Result Area</p> <ul style="list-style-type: none"> • Public Safety • Community Involvement
	<p>Secure Future Securing El Mirage’s future involves strengthening the city’s financial condition by implementing strong management strategies within the organization. This priority also relates to securing our water supply for the benefit of future residents.</p>	<p>Strategic Priority Alignment</p> <ul style="list-style-type: none"> • Economic & community Development • Land Use and Zoning Code Policies Update • Water Conservation 	<p>Key Result Area</p> <ul style="list-style-type: none"> • Environment • Land Use & Economic Development
	<p>Superior Infrastructure With the growth of residential and commercial development comes the challenge of satisfying public demand for quality streets, utilities and parks. The construction and maintenance of a high-quality public infrastructure is priority.</p>	<p>Strategic Priority Alignment</p> <ul style="list-style-type: none"> • Public Transportation 	<p>Key Result Area</p> <ul style="list-style-type: none"> • Capital Improvement Plan • Technology
	<p>Quality Lifestyle El Mirage will continue to make the city a place to live, work, and play that provides diverse activities and amenities in a safe and well-maintained environment, while supporting the arts and promoting the health and wellness of our community.</p>	<p>Strategic Priority Alignment</p> <ul style="list-style-type: none"> • Community Engagement • Partnerships • Public Transportation • Quality of Life 	<p>Key Result Area</p> <ul style="list-style-type: none"> • Image & Identity

An icon for the strategic initiative that most closely aligns with department benchmarks can be found at the top of each department or division page.

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

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.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Adoption: Formal action by the City Council for the purposes of incurring obligations and acquiring goods and services.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Pools, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property with a purchase price exceeding \$5,000 used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditure: Non-consumable items with a useful life of more than one year and an initial individual price exceeding \$5,000 including expenditures 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

Capital Projects Funds: This fund accounts for resources providing for the acquisition or construction of all capital facilities and items.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

CIP: Capital Improvement Plan

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: Contingency funds are additional funds available to offset unexpected expenditure increases or when unanticipated events threaten the public health or safety.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Funds: This fund accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

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 revenue received.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): 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.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full Time Equivalent (F.T.E.): 2080 hours worked equates to 1.0 full time equivalent position.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Carry over funds due to actual revenues exceeding actual expenditures.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds (G.O. Bond): Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Grant: A contribution by the State or Federal government or other organization to support a particular function.

Highway User Revenue Fund (HURF): This revenue 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.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure: Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks, airports, etc.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Intergovernmental Revenue (Shared): Revenue received from other governmental agencies (e.g., State Sales Tax, State Income Tax, gasoline tax, motor vehicle license.)

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maintenance and Operation (M&O): The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electricity utility bills, telephone expense, reproduction costs, postage, and vehicle maintenance.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Objectives: A desired outcome that is measurable and that can be achieved within a specific time frame.

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Resources: Total monies available for appropriation purposes to include revenues, fund balance, transfers, and other financing services (i.e. bond proceeds).

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Resources achieved from taxes, user charges/fees, and other levels of government.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

ROW: Right of Way.

RPTA: Regional Public Transportation Authority.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Secondary Property Tax: Voter approved tax levy which can only be used to retire general bonded debt obligations.

Special Revenue Funds: A fund 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.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Transfer: An inter-fund transaction where one fund contributes resources to another fund where the resources are expended.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.