



# City of El Mirage FY2022-2023 Annual Budget



## Adopted Version

Last updated 01/17/23



# TABLE OF CONTENTS

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<b>Introduction</b> .....	<b>4</b>
Budget Award .....	5
Transmittal Letter .....	6
Budget Highlight .....	7
Council .....	11
Community Profile .....	15
Demographics .....	18
Organization Chart .....	22
Fund Description and Structure .....	23
Department and Fund Relationship .....	24
Basis of Budgeting .....	25
Financial Policies .....	26
Budget Process .....	27
State and Federal Fiscal Influences .....	32
<b>Budget Overview</b> .....	<b>36</b>
Consolidated Summary .....	37
Fund Balance Summary .....	38
Three Year Consolidated Summary .....	40
Strategic Plan .....	43
Factors, Priorities and Issues .....	48
Personnel Changes .....	49
<b>Fund Summaries</b> .....	<b>52</b>
General .....	53
Court .....	63
Court Enhance- ment .....	70
Towing .....	76
HURF .....	81
LTAF - Dial-A-Ride .....	87
Block Grant .....	91
Special Projects - Grants .....	95
Capital - Streets .....	102
Debt Service .....	107
Water .....	111
Irrigation .....	116
Wastewater .....	121
Sanitation .....	127
<b>General Fund Departments</b> .....	<b>131</b>
Mayor and Council .....	132
City Clerk .....	137
Administration .....	142
Information Technology .....	155
Human Resources .....	161
Financial Services .....	166

Public Works .....	175
Non-Departmental .....	186
Development Services .....	190
Police .....	202
Fire .....	209
<b>Capital Improvements .....</b>	<b>215</b>
One year plan .....	216
Implementation and Funding .....	218
CIP Summary .....	219
Multi-year plan .....	221
<b>Debt .....</b>	<b>223</b>
Debt Overview .....	224
Government-wide Debt .....	227
<b>Supplemental Information .....</b>	<b>229</b>
State Budget Schedules .....	230
Strategic Initiatives .....	242
<b>Appendix .....</b>	<b>243</b>
Administration Requests .....	244
Court Requests .....	245
Development Services Requests .....	246
Financial Services Requests .....	247
Fire Requests .....	248
Highways and Streets Requests .....	249
Human Resources Requests .....	250
Information Technology Requests .....	251
Non-Departmental Requests .....	252
Police Requests .....	253
Public Works Requests .....	254
Wastewater Requests .....	255
Water Requests .....	256
Glossary .....	257

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# **INTRODUCTION**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of El Mirage  
Arizona**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director



## Transmittal Letter

J. Crystal Dyches, City Manager

To the honorable Mayor Hermosillo and Members of the City Council,

I am pleased to present the City's \$120M annual operating and capital improvement plan for FY 2023, covering July 1, 2022, to June 30, 2023. The adopted budget increased by \$16M from the previous year and includes \$43M for the General Fund, the primary fund for most City operations, as well as additional personnel, capital projects, special projects, and operating programs. The budget is a policy statement and planning document that defines service level and activities, and advances City Council's Strategic Priorities and vision for the City.

It is the purpose of this document to present information about the City of El Mirage and its future financial plans in a variety of ways, using graphs, charts and tables so that all interested parties can easily understand the financial condition of the City.

This budget has been prepared so that it will coincide directly with the Annual Audit Report, which is part of developing the Annual Comprehensive Financial Report in accordance with the Governmental Finance Officers Association (GFOA) guidelines. The City of El Mirage has received the prestigious Certificate of Achievement in Financial Reporting for ten consecutive years. Also, the City of El Mirage has received the Distinguished Budget Presentation Award for two consecutive years.

### Budget Highlights

Through this transmittal, we establish expectations of an effective government: a safe community, superior infrastructure, secure future and quality of life for El Mirage residents. Strategic priority highlights of this budget, adopted by El Mirage City Council, include: a balanced budget; \$13.8M in capital street projects including the widening of Dysart Road to four lanes south of Peoria Avenue; a new public works facility; and nine new full-time positions.

In additions to a few minor corrections, the following modifications were made from the proposed budget to the adopted budget: Removed roadway drainage improvements from HURF Fund \$.01M, reduced revenues in Grant Fund by \$11.4M; and added \$7.7M for potential bonding for Dysart Road. There were no changes between the tentative and adopted budget.

### Revenues:

The budget process includes a review of rates and fees limiting the financial burden placed on residents.

*Taxes* — The City's sales tax rate is three percent and has remained for more than a decade. The FY 2023 the primary property tax rate, which is dedicated to public safety; and the secondary tax rate, dedicated to debt repayment are both decreasing. The overall property tax rate drops from \$3.3906 to \$3.2071 per \$100 of assessed valuation.

*Rates* — The City Council approved an increase to the water recharge rate from \$2.30 to \$2.37 per 1,000 gallons. There are no other rate increases on water, sewer, and sanitation.

*User Fees* — The City regularly evaluates its user fees to ensure that appropriate charges are assessed for the services provided. The City Council approved minor changes 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

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. The City conducts 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 2023 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:

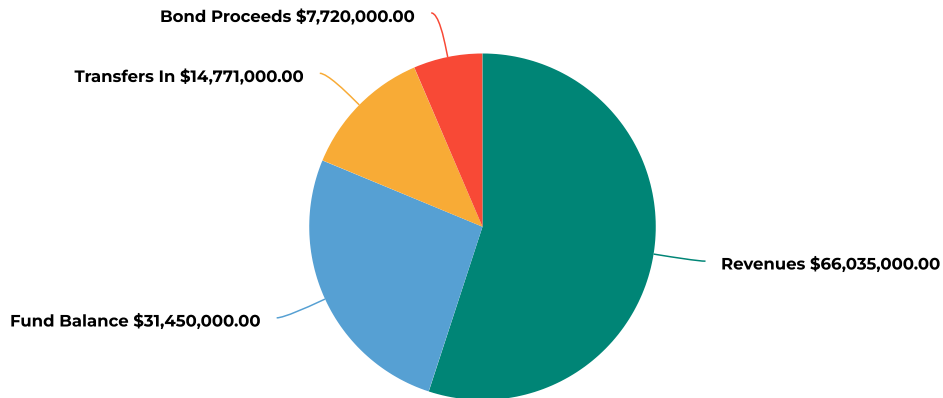
*J. Crystal Dyches*

# Budget Highlight

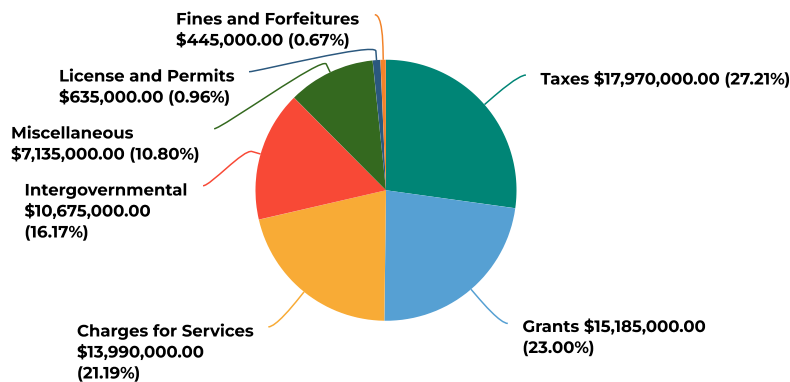
**A comparison of the Fiscal Year (FY) 2023 budget to the previous fiscal year reveals the following information:**

- The adopted budget for FY 2023 is \$120M, an increase of \$16M from last fiscal year's budgets, which totaled \$104M.
- 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 decrease by \$2.6M to \$66M. See chart below.
  - Bond proceeds provide a one-time source of funds that must be paid back.
  - The City has budgeted \$31.5M of fund balance, the excess of prior year's revenue over prior year's expense.
  - Transfers in from other funds are offset by transfers out to other funds transfers totaling \$14.8M.

**Citywide Sources of Funds FY23**



**Citywide Revenues by Category FY23**



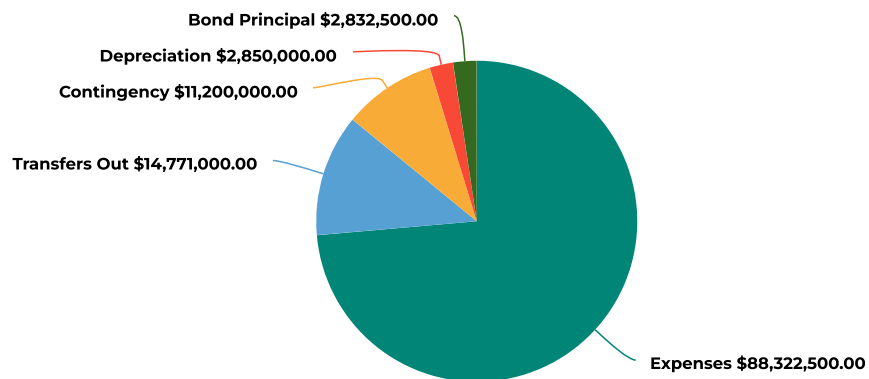
- Expenses of \$88.3M (excluding contingencies) have been identified in FY23 throughout 13 different funds (Irrigation is included in the Water Fund) and can be broken down by type of expense as follows:
  - Capital –\$25.6M of capital expenditures across all funds are presented as part of this budget, which is \$3.6M lower than last year. This includes any current year capital projects that need to be carried forward into the Fiscal Year 2023 budget.
  - Personnel – the total projected cost of personnel increased by \$2.4M to \$25.5M. 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 decreased by \$0.1M to \$13.5M.
  - Other costs – (e.g. special projects, interest, and fees) increased by \$16M to \$23.7M.
  - Contingency of \$1.2M (+ \$10M million for unknown grants) is only used for unplanned expenditures.
- Transfers out of \$14.8M 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 \$2.9M 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

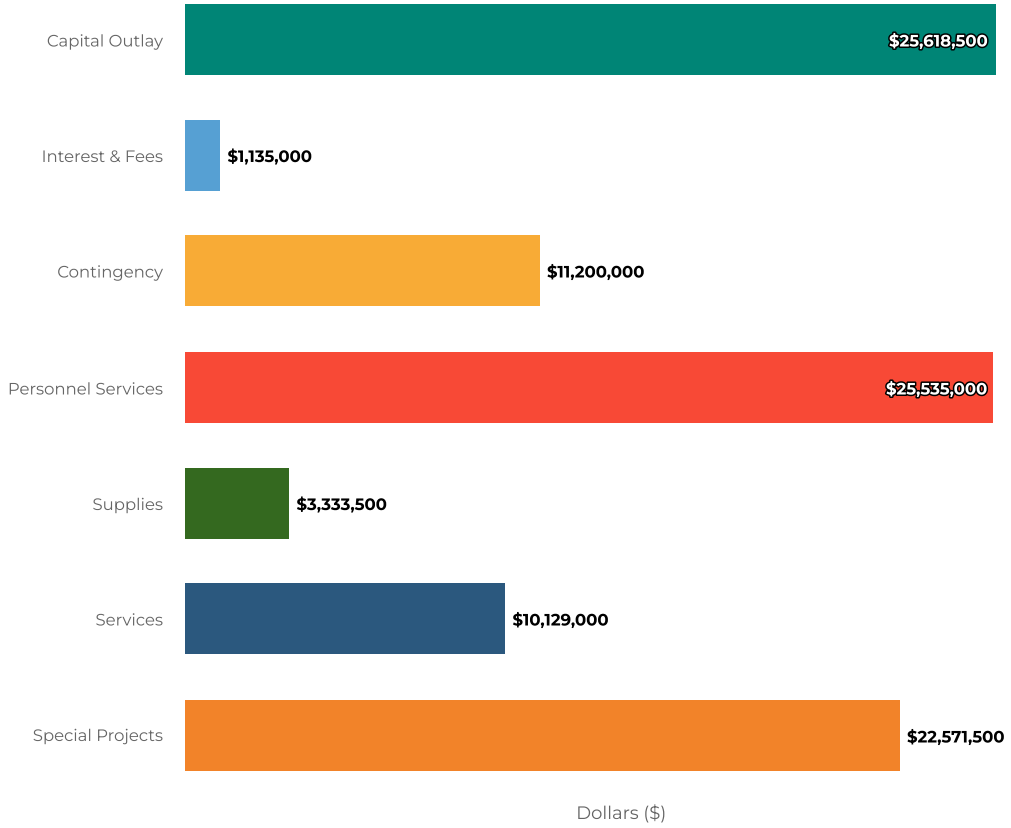
Transfer	Gen. Fund	Court	Water	Sewer	HURF	Debt Service	TOTAL FROM
<b>FROM</b>	<b>TO</b>						
Gen. Fund		555,000			823,000	100,000	\$ 1,478,000
Streets Fund	7,720,000						7,720,000
Sewer Fund	1,886,000		214,000				2,100,000
Water Fund	1,722,000			1,394,000			3,116,000
Sanitation	357,000						357,000
<b>TOTAL TO</b>	<b>\$ 11,685,000</b>	<b>555,000</b>	<b>214,000</b>	<b>1,394,000</b>	<b>823,000</b>	<b>100,000</b>	<b>\$ 14,771,000</b>

Budget Transfer Methodology			
Description:	From	To	Allocation %
Debt Service per Council direction	General Fund	Debt Service	100,000
Customer Service	Sewer	Water	Per Rate Model
Overhead Allocation	Water/Sewer/Sanitation	GF	Per Rate Model

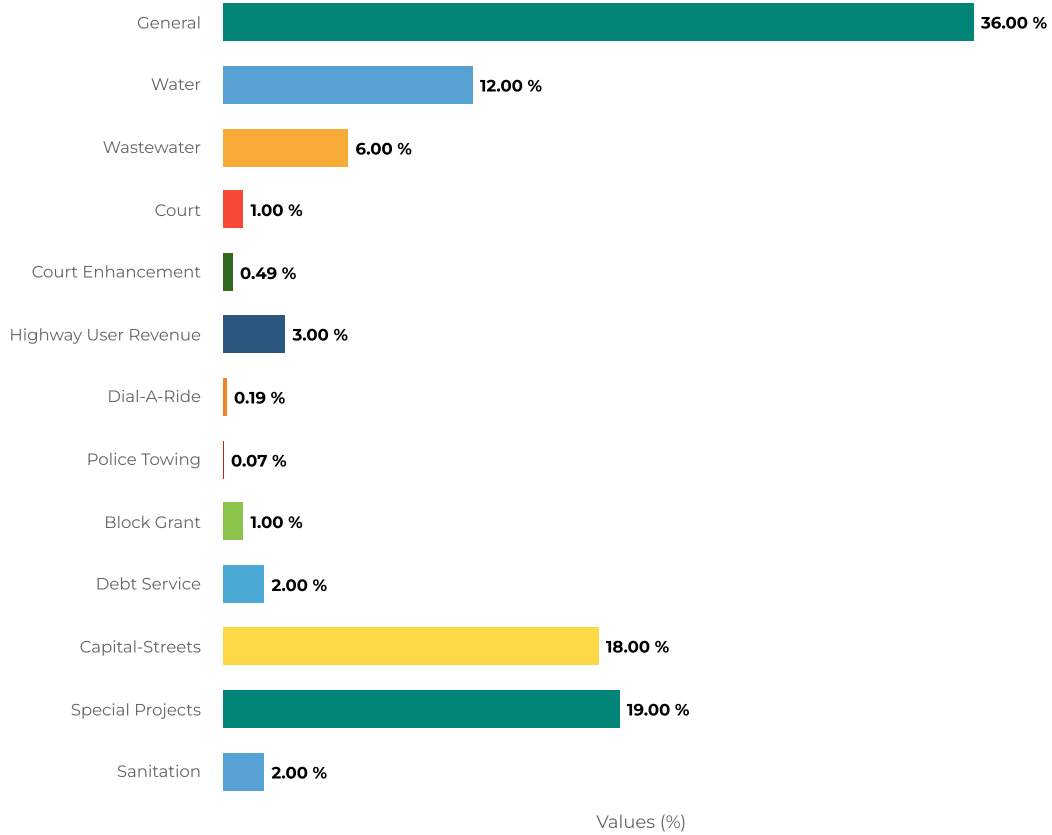
### Citywide Uses of Funds FY23



### Citywide Expenditures by Category FY23



### Percent of Citywide Expenditures by Fund FY23



## 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, Nebraska, 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 to 2018
- Served on the Judicial Review Committee from 2012 to 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 to 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 to 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 1970s 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 21 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 of 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 Chair 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 20 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 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 48 years in elected and appointed positions in government.

He and his wife of 46 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 22 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 22 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 Arizona 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 of 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 the animal hospital. 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 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 35,702 according to the 2020 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. Development 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, Consolidated Resources Inc., Interstate Steel, Tippman Innovation, Cives Steel, Avanti Windows, 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 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 35,702 residents in 2020, according to the U.S. Census Bureau. The City has experienced unprecedented non-retail growth and currently has over 3 million square feet of industrial and warehouse in the development cycle adding over 2,000 new jobs.

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. Consolidated Resources Inc. has a temporary Certificate of Occupancy (COO) for a 50,000 sf steel recycling operation. Other future employers include Tippmann Innovation, Avanti Windows, West Valley Industrial Rail Center, Nexen, 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	545
Walmart	225
City of El Mirage	211
DVC Construction	180
Parks & Sons of Sun City	130
Southwest Steel	125
BNSF Rail	120
Yellowstone Landscape	110
Top Line Construction	10
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 13 funds and 2 sub-funds, 11 departments, and more than 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. In July 2022, the library relocated to a newly remodeled building that previously housed a fire station. At 7,500 square feet which triples the size of the previous library, the new library features a community room, a computer room, and expanded space. 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

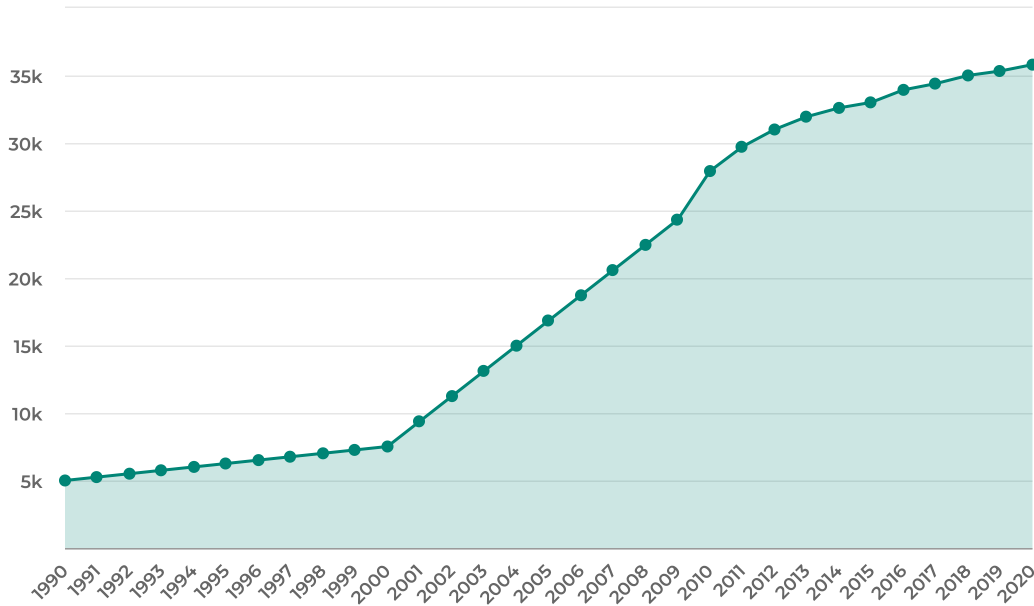
**35,805**

▲ **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



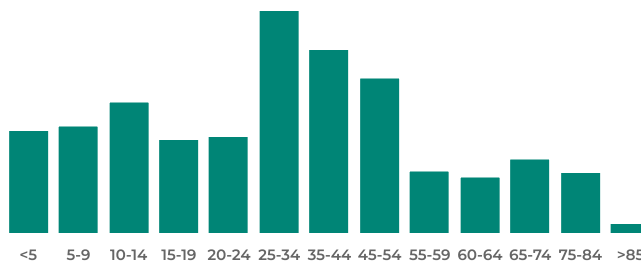
DAYTIME POPULATION

**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.

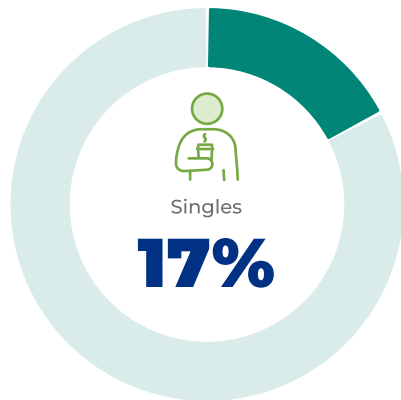
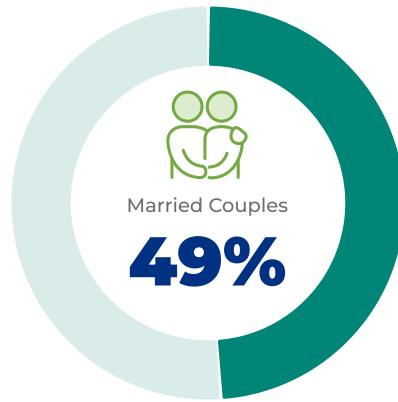
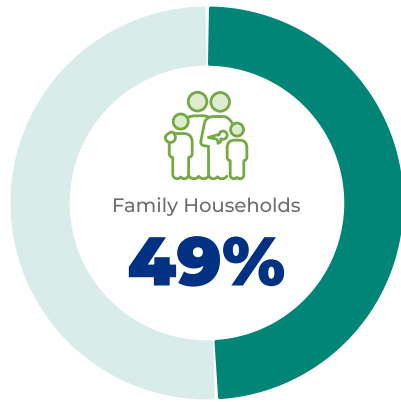
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

# 10,873

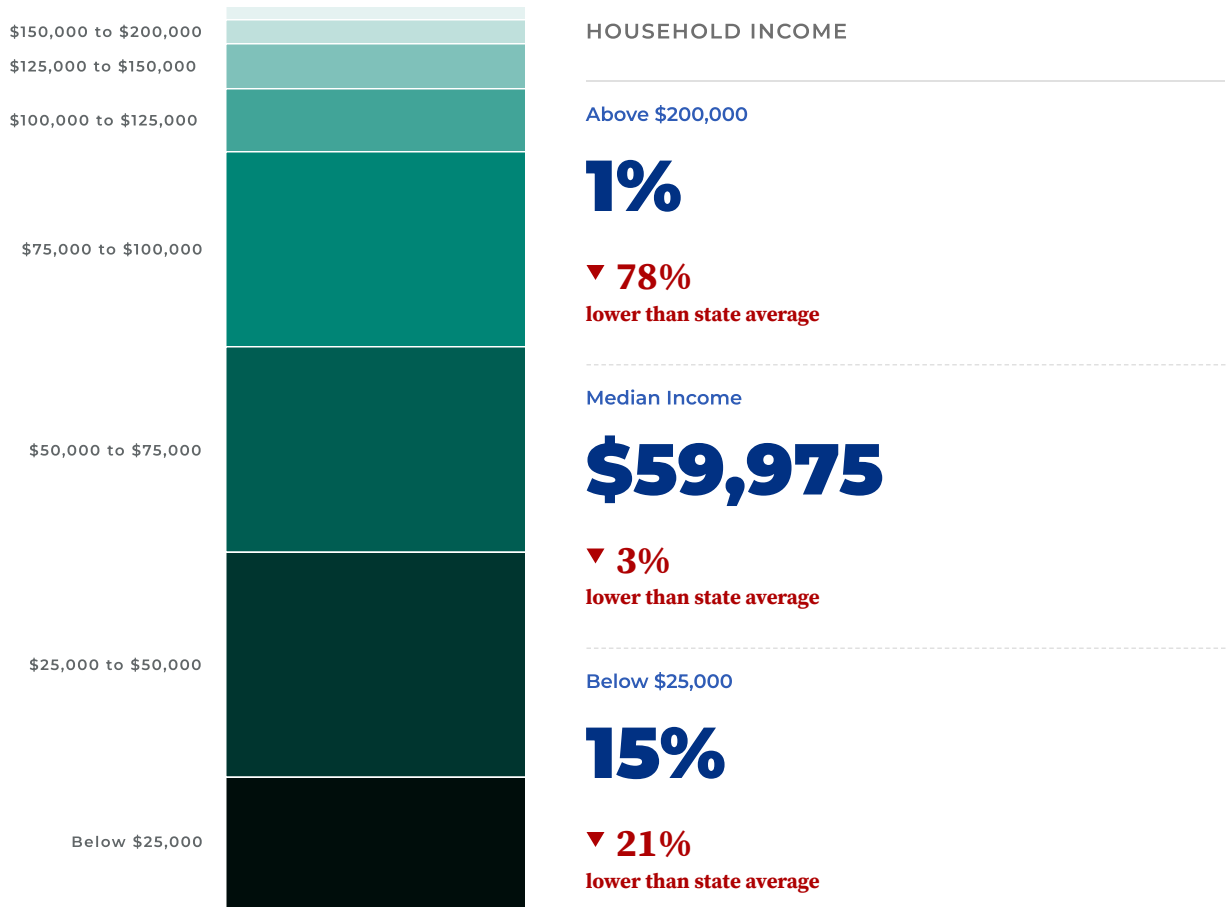
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



\* 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.



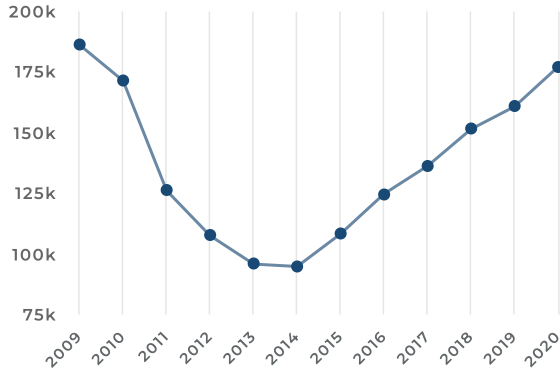
\* Data Source: American Community Survey 5-year estimates

# 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.

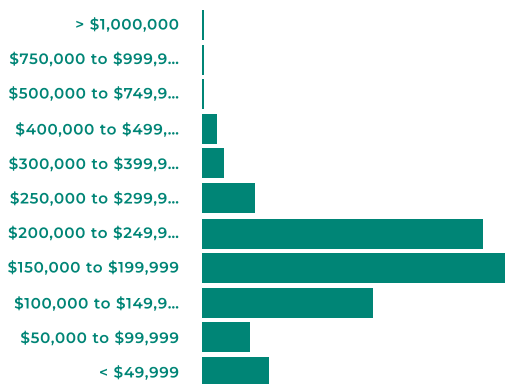
## HOME OWNERS VS RENTERS

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.

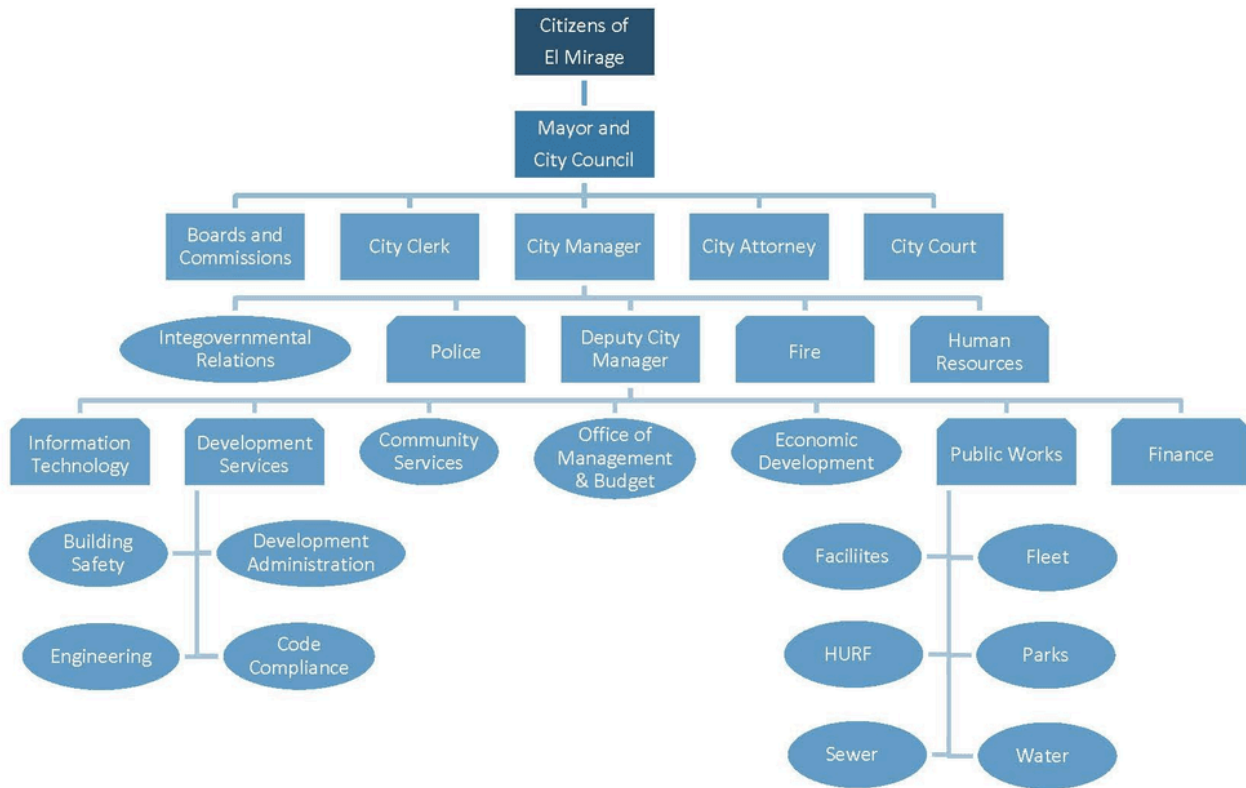
## HOME VALUE DISTRIBUTION



\* 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.

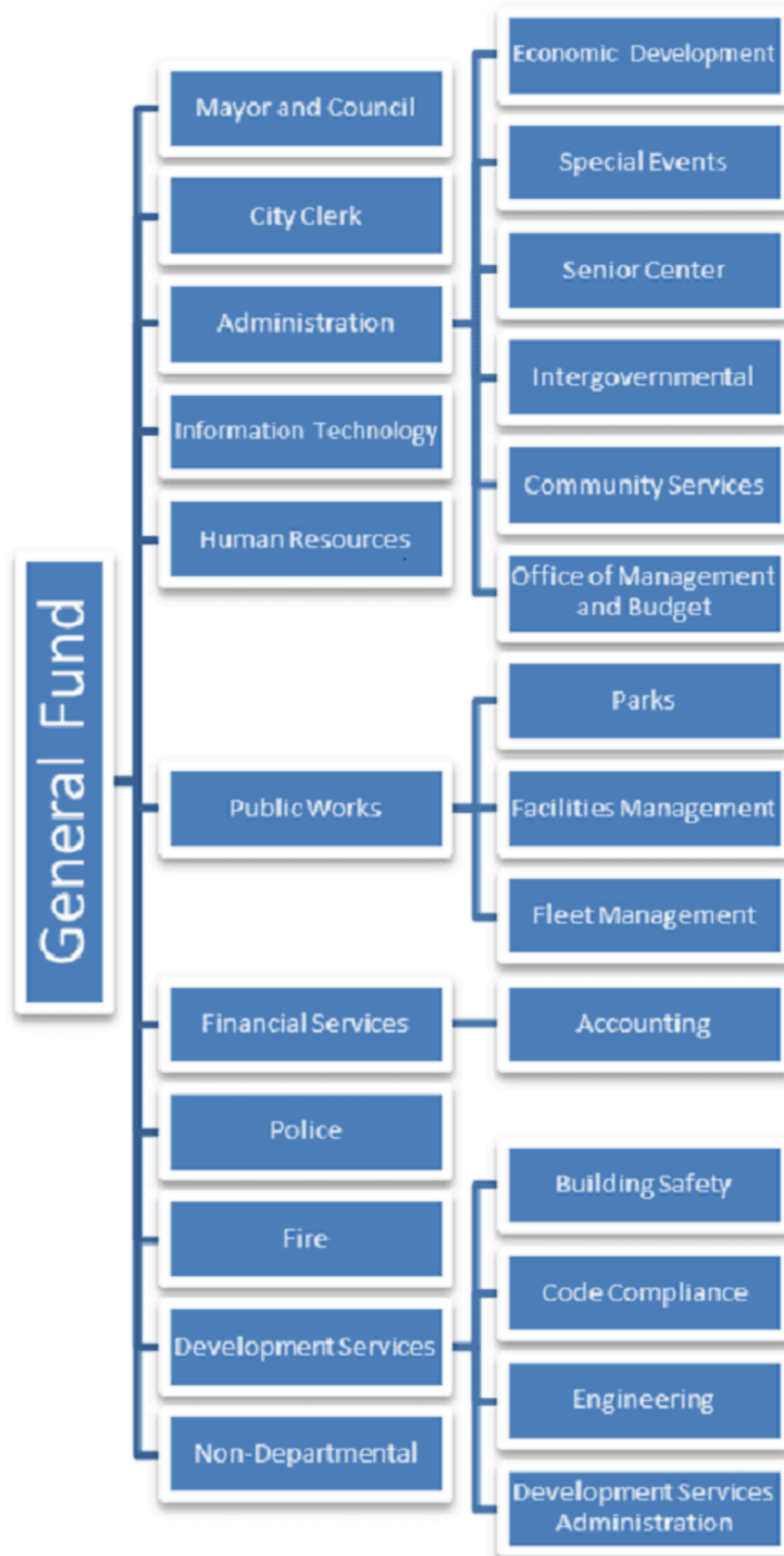
The fund structure can be seen in the diagram below in addition to the major funds. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The General Fund, the chief 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 the 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
<b>Total of Funds</b>	<b>\$61.6M</b>	<b>\$25.6M</b>	<b>\$32.8M</b>	<b>\$120.0M</b>		
<i>Governmental</i>	\$51.9M	\$22.1M	\$22.5M	\$96.5M		
<u>General</u>	\$38.0M	\$3.4M	\$2.7M	\$44.1M		
General*	\$ 36.9M	\$3.4M	\$2.7M	\$43M	Sales Tax, Franchise Fees, State Shared Revenues, Transfers	Police, Fire, Public Works, Administration
Court	\$1.1M	<\$0.1M		\$1.1M	Fines	Daily Operations
<u>Special Revenue</u>	\$ 13.9M	\$4.9M	\$10.0M	\$28.8M		
Court Enhancement	<\$0.1M	\$0.6M		\$0.6M	Fines	Activities
Police Towing	<\$0.1M			<\$0.1M	Fines	Costs related to tow activity ARS 28-3511
Highway User Revenue Fund (HURF)	\$1.6M	\$2.4M		\$4M	State Shared Highway User Tax Revenues	Street Improvements, Maintenance, Capital Additions
Dial-A-Ride	\$0.2M			\$0.2M	Arizona State Lottery Funds	Taxi voucher Service
Block Grant		\$1.1M		\$1.1M	Grants	CDBG Activity
Special Projects*	\$12.0M	\$0.8M	\$10.0M	\$22.8M	Grants/Donations	Grant/Donation Activity
<u>Capital (Streets) Projects*</u>		\$13.8M	\$7.7M	\$21.5M	Bonds	Construction and Acquisition of Streets, Facilities, Infrastructure and Equipment
<u>Debt Service</u>			\$2.1M	\$2.1M	Property Taxes	Property Tax backed Debt Payments
<i>Proprietary</i>	\$ 9.7M	\$3.5M	\$10.3M	\$23.5M		
<u>Enterprise</u>	\$ 9.7M	\$3.5M	\$10.3M	\$23.5M		
Water*	\$5.9M	\$1.5M	\$6.5M	\$13.9M	User Charges/ Bonds	Costs providing water
Irrigation	\$0.1M			\$0.1M	User Charges	Costs providing irrigation
Sewer	\$ 1.9M	\$2.0M	\$3.4M	\$7.3M	User Charges/Bonds	Costs providing sewer
Sanitation	\$1.8M		\$0.4M	\$2.2M	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 make a new purchase.

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

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

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

Due to expenditure limitation statutes, the City must identify all possible expenditures and corresponding revenues within the budget. The Finance Director and Department Heads 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 establishes and maintains 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 one-time 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 funds, departments, and line items. El Mirage's adopted policy is that any transfers between funds, projects, or contingencies, or from department to department within the General Fund require City Council approval. Transfers from line item account to line item account within a department, or from division to division 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 for 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 of the City's departments. The budget will be used by departments and city management to tie together the services that are being provided with the overall goals of the City Council.

It is through the budget that the 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.

- o 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.
- o 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.
- o Carry forward capital items will be automatically brought forward by Finance unless Finance is directed otherwise.
- o 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
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](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](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](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](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](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\\_AZConst9-19.htm](http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_AZConst9-19.htm)) and 20, ([http://www.azauditor.gov/Reports/Cities\\_Towns/Redirect\\_Pages/CT\\_FAQ\\_Redirect\\_AZConst9-20.htm](http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_AZConst9-20.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?

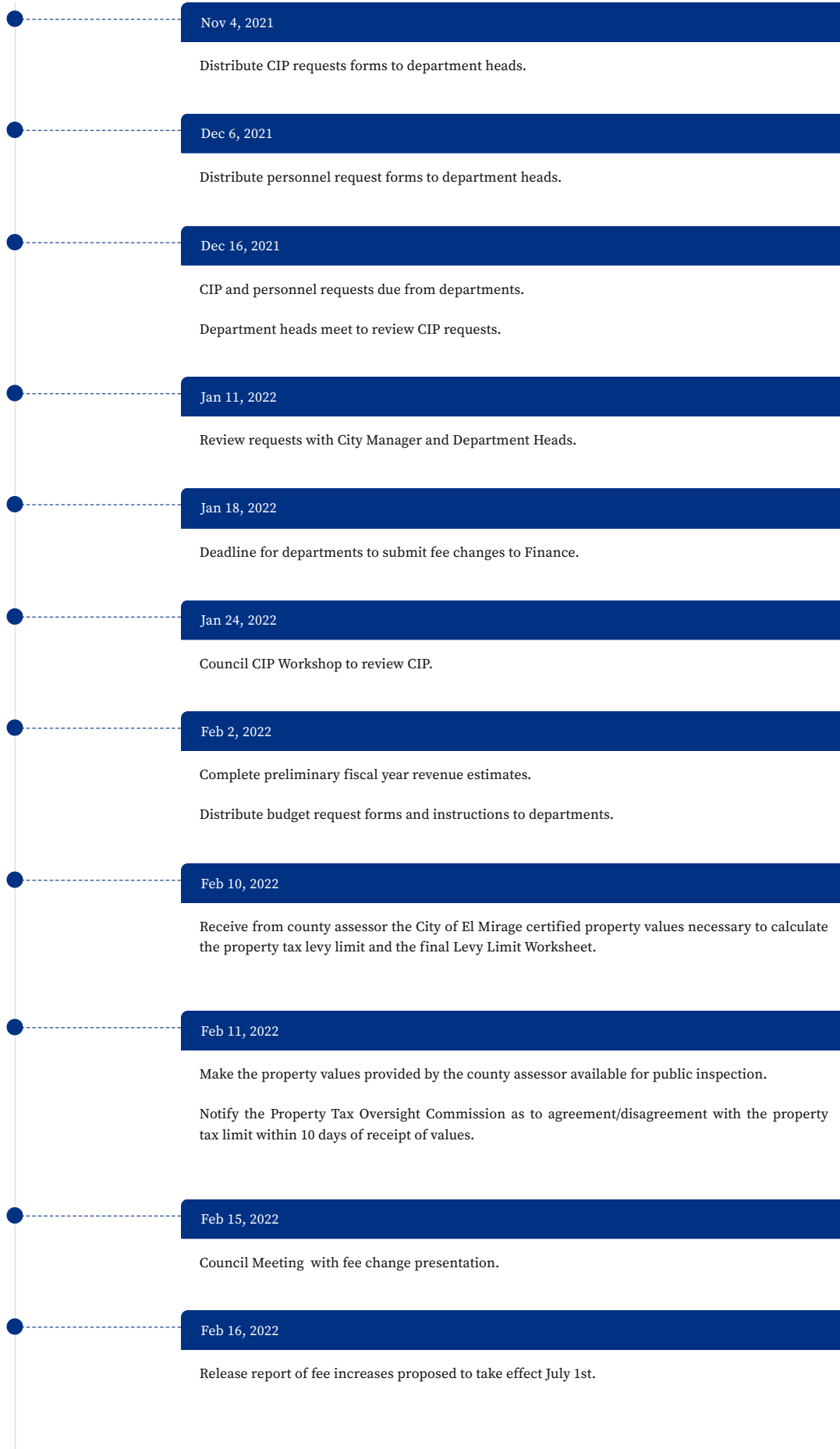
Generally, no. A.R.S. §42-17106 ([http://www.azauditor.gov/Reports/Cities\\_Towns/Redirect\\_Pages/CT\\_FAQ\\_Redirect\\_ARS\\_42-17106.htm](http://www.azauditor.gov/Reports/Cities_Towns/Redirect_Pages/CT_FAQ_Redirect_ARS_42-17106.htm)) prohibits a city or town from spending money for a purpose that 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 I78-132 relating to federal monies received by cities or towns has interpreted this statute as prohibiting cities or towns from spending monies that were received unexpectedly during the current budget year if the expenditures were not included in the current year's budget.

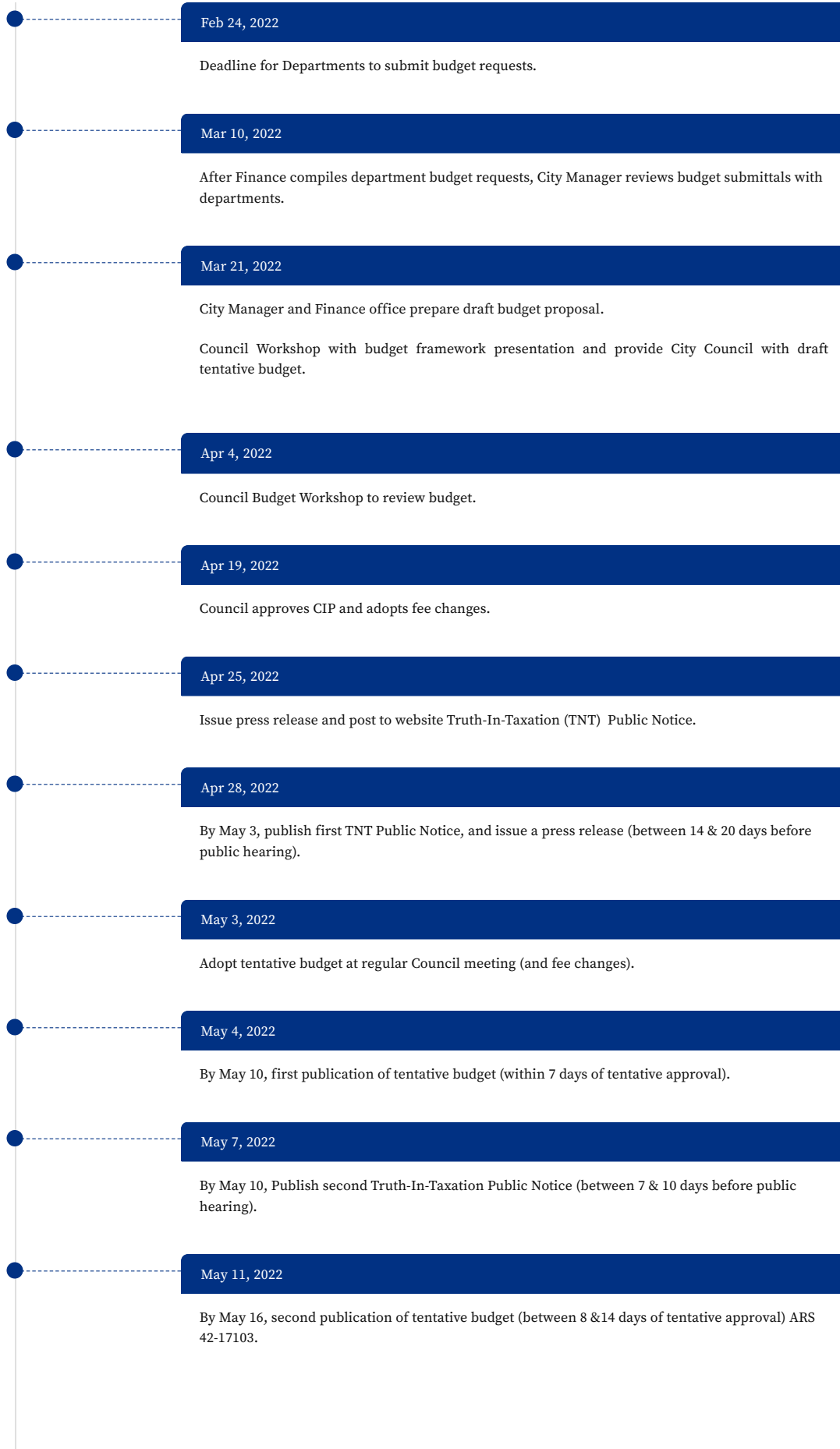
However, the AG Opinion provides an exception if a city or town is merely a conduit for the expenditure of the monies. The federal grant must be analyzed to determine whether the exception is applicable. Additionally, there may be instances in which additional federal monies may be received for a grant that was already included in the current year's budget. In such cases, the provisions

of A.R.S. §42-17106(B) ([http://www.azauditor.gov/Reports/Cities\\_Towns/Redirect\\_Pages/CT\\_FAQ\\_Redirect\\_ARS\\_42-17106.htm](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







# 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 \$147,000 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 12.03 percent for retirement and 0.14 percent for long-term disability. State law requires ASRS to administer an Alternate Contribution Rate (ACR) of 9.68 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 Board's 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's 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 applies to an increase in the property tax rate, but 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 as well as the name of the newspaper in which the notice will be published and the dates on which it will be published.

**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). 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.

A roll call vote is required to 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 may be combined with the regular budget notices. To reiterate, even if a city/town primary property tax rate remains the same but the 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.

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# **BUDGET OVERVIEW**

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# Consolidated Summary of Sources and Uses for All Funds

	<u>Sources/ Revenues</u>	<u>Uses/Expenditures/ Expenses</u>	<u>Difference</u>
<b>General Fund</b>	28,755,000	40,283,500	(11,528,500)
<b>Water Fund</b>	9,480,000	7,748,000	1,732,000
<b>Ranchettes Irrigation Fund</b>	30,000	132,000	(102,000)
<b>Sewer Fund</b>	3,295,000	3,826,500	(531,500)
<b>Sanitation Fund</b>	2,000,000	1,796,500	203,500
<b>Court Fund</b>	365,000	1,128,500	(763,500)
<b>Court Enhancement Fund</b>	45,000	599,000	(554,000)
<b>Highway User Revenue Fund</b>	2,450,000	3,964,500	(1,514,500)
<b>LTAF Fund</b>	95,000	225,000	(130,000)
<b>Police Towing Fund</b>	20,000	82,500	(62,500)
<b>CDBG Fund</b>	1,100,000	1,100,000	0
<b>Debt Service Fund</b>	2,030,000	805,500	1,224,500
<b>Capital -Streets Fund</b>	5,010,000	13,847,500	(8,837,500)
<b>*Special Projects Fund</b>	1,360,000	12,783,500	(11,423,500)
<b>Total before Contingency, Transfers, Depreciation &amp; Bonds</b>	56,035,000	88,322,500	(32,287,500)
<b>*Contingency</b>	10,000,000	11,200,000	(1,200,000)
<b>Total before Transfers, Depreciation &amp; Bonds</b>	66,035,000	99,522,500	(33,487,500)
<b>Transfers</b>	14,771,000	14,771,000	0
<b>Bond Proceeds/Principal</b>	7,720,000	2,832,500	4,887,500
<b>Depreciation</b>	0	2,850,000	(2,850,000)
<b>Total Sources/Uses</b>	88,526,000	119,976,000	(31,450,000)
<b>Fund Balance Beginning</b>			92,581,000
<b>Fund Balance Ending</b>			61,131,000

\* \$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 costs of services.

*Capital Outlay* – The Water, Wastewater 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 Block Grants 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 in contracted services in order 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 budget 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 provided \$11.9M significantly increasing the fund balance of Special Projects from previous years.

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

	General	Water	Ranchettes Irrigation	Wastewater	Sanitation	Court	Court Enhance
<b>Beginning Fund Balance</b>	42,739,500	10,081,500	0	9,206,500	1,053,000	208,500	989,500
<b>Revenues</b>							
<b>Taxes</b>	15,940,000						
<b>Licenses and Permits</b>	635,000						
<b>Intergovernmental</b>	10,675,000						
<b>Grants</b>	45,000	135,000					
<b>Charges for Services</b>	260,000	8,400,000	30,000	3,290,000	2,000,000		
<b>Fines and Forfeitures</b>	15,000					365,000	45,000
<b>Miscellaneous</b>	1,185,000	945,000		5,000			
<b>Total Revenues</b>	28,755,000	9,480,000	30,000	3,295,000	2,000,000	365,000	45,000
<b>Expenditures/Expenses</b>							
<b>Personnel Services</b>	19,438,000	1,939,000	12,000	763,000	30,000	983,500	
<b>Supplies</b>	1,837,000	587,500		398,500	91,000	18,000	
<b>Services</b>	5,142,000	1,283,500	5,000	593,000	1,675,500	120,000	42,000
<b>Special Projects</b>	10,470,500	2,063,500	115,000	104,000			
<b>Capital Outlay/Projects</b>	3,396,000	1,554,000		1,959,000		7,000	557,000
<b>Debt Service/Fees</b>		320,500		9,000			
<b>Debt Service - Cost of Issuance</b>							
<b>Debt Service - Trust/Paying Agent</b>							
<b>Contingency</b>	1,200,000						
<b>Total Expenditures/Expenses</b>	41,483,500	7,748,000	132,000	3,826,500	1,796,500	1,128,500	599,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>							
	(12,728,500)	1,732,000	(102,000)	(531,500)	203,500	(763,500)	(554,000)
<b>Bond Proceeds</b>	0	0	0	0	0	0	0
<b>Transfers In</b>	11,685,000	214,000		1,394,000		555,000	
<b>Transfers (Out)</b>	(1,478,000)	(3,116,000)		(2,100,000)	(357,000)		
<b>Depreciation</b>		(1,600,000)	0	(1,250,000)	0	0	0
<b>Bond Principal</b>		(1,477,000)		(25,500)	0		
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	10,207,000	(5,979,000)	0	(1,981,500)	(357,000)	555,000	0
<b>Net Change in Fund Balance</b>	(2,521,500)	(4,247,000)	(102,000)	(2,513,000)	(153,500)	(208,500)	(554,000)
<b>Ending Fund Balance</b>	40,218,000	5,834,500	(102,000)	6,693,500	899,500	0	435,500

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

	Highway User Revenue	Dial-A- Ride	Police Towing	Block Grant	Debt Service	Capital Streets	Special Projects	Total
<b>Beginning Fund Balance</b>	821,500	160,500	86,500	0	445,000	15,023,000	11,766,000	92,581,000
<b>Revenues</b>								
<b>Taxes</b>					2,030,000			17,970,000
<b>Licenses and Permits</b>								635,000
<b>Intergovernmental</b>								10,675,000
<b>Grants</b>	2,450,000	95,000		1,100,000			11,360,000	15,185,000
<b>Charges for Services</b>						10,000		13,990,000
<b>Fines and Forfeitures</b>			20,000					445,000
<b>Miscellaneous</b>						5,000,000		7,135,000
<b>Total Revenues</b>	2,450,000	95,000	20,000	1,100,000	2,030,000	5,010,000	11,360,000	66,035,000
<b>Expenditures/Expenses</b>								
<b>Personnel Services</b>	338,000		33,000				1,998,500	25,535,000
<b>Supplies</b>	215,500		38,000				148,000	3,333,500
<b>Services</b>	1,010,000	225,000	11,500				21,500	10,129,000
<b>Special Projects</b>							9,818,500	22,571,500
<b>Capital Outlay/Projects</b>	2,401,000			1,100,000		13,847,500	797,000	25,618,500
<b>Debt Service/Fees</b>					805,500			1,135,000
<b>Debt Service - Cost of Issuance</b>								0
<b>Debt Service - Trust/Paying Agent</b>								0
<b>Contingency</b>							10,000,000	11,200,000
<b>Total Expenditures/Expenses</b>	3,964,500	225,000	82,500	1,100,000	805,500	13,847,500	22,783,500	99,522,500
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>								
	(1,514,500)	(130,000)	(62,500)	0	1,224,500	(8,837,500)	(11,423,500)	(33,487,500)
<b>Bond Proceeds</b>	0	0	0	0	0	7,720,000	0	7,720,000
<b>Transfers In</b>	823,000				100,000			14,771,000
<b>Transfers (Out)</b>						(7,720,000)		(14,771,000)
<b>Depreciation</b>	0	0	0	0	0	0	0	(2,850,000)
<b>Bond Principal</b>					(1,330,000)			(2,832,500)
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	823,000	0	0	0	(1,230,000)	0	0	2,037,500
<b>Net Change in Fund Balance</b>	(691,500)	(130,000)	(62,500)	0	(5,500)	(8,837,500)	(11,423,500)	(31,450,000)
<b>Ending Fund Balance</b>	130,000	30,500	24,000	0	439,500	6,185,500	342,500	61,131,000

## Three Year Consolidated Summary

	General			Water with Irrigation			Wastewater		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Taxes	16,483,396	15,300,000	15,940,000	-	-	-	-	-	-
Licenses and Permits	708,361	535,000	635,000	-	-	-	-	-	-
Intergovernmental	11,046,696	10,525,000	10,675,000	-	-	-	-	-	-
Grants	48,875	45,000	45,000	15,000	-	135,000	-	150,000	-
Charges for Services	234,762	235,000	260,000	8,783,026	8,425,000	8,430,000	3,285,434	3,290,000	3,290,000
Fines and Forfeitures	27,325	15,000	15,000	-	-	-	-	-	-
Miscellaneous	1,694,547	1,065,000	1,185,000	740,494	790,000	945,000	28,897	80,000	5,000
Transfers in	4,706,910	12,430,000	11,685,000	160,000	207,000	214,000	1,394,000	1,394,000	1,394,000
<b>Total Sources</b>	<b>34,950,872</b>	<b>40,150,000</b>	<b>40,440,000</b>	<b>9,698,520</b>	<b>9,422,000</b>	<b>9,724,000</b>	<b>4,708,331</b>	<b>4,914,000</b>	<b>4,689,000</b>
Personnel Services	16,105,400	18,784,000	19,438,000	1,697,646	1,823,000	1,951,000	628,307	645,000	763,000
Supplies	1,306,591	1,580,000	1,837,000	448,125	499,500	587,500	300,393	393,500	398,500
Services	3,694,564	4,427,500	5,142,000	1,365,810	1,258,500	1,288,500	509,582	589,000	593,000
Special Projects	337,272	3,840,500	10,470,500	1,012,770	1,798,000	2,178,500	39,000	-	104,000
Capital Outlay/Projects	1,144,546	4,257,500	3,396,000	-	4,033,000	1,554,000	-	2,074,000	1,959,000
Interest/Fees	-	-	-	412,678	376,000	320,500	9,644	9,500	9,000
Contingency	98,387	500,000	1,200,000	-	-	-	-	-	-
Transfers Out	1,076,000	702,000	1,478,000	2,820,000	3,112,000	3,116,000	1,582,000	2,031,000	2,100,000
Depreciation	-	-	-	1,530,384	1,500,000	1,600,000	1,118,047	1,100,000	1,250,000
Bond Principal	-	-	-	-	1,469,000	1,477,000	-	25,500	25,500
<b>Total Uses</b>	<b>23,762,760</b>	<b>34,091,500</b>	<b>42,961,500</b>	<b>9,287,414</b>	<b>15,869,000</b>	<b>14,073,000</b>	<b>4,186,973</b>	<b>6,867,500</b>	<b>7,202,000</b>

	Sanitation			Court			Court Enhancement		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Charges for Services	1,636,203	2,250,000	2,000,000	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	528,399	415,000	365,000	67,392	70,000	45,000
Miscellaneous	1,317	20,000	-	535	-	-	522	-	-
Transfers in	-	-	-	249,500	502,000	555,000	-	-	-
<b>Total Sources</b>	<b>1,637,520</b>	<b>2,270,000</b>	<b>2,000,000</b>	<b>778,434</b>	<b>917,000</b>	<b>920,000</b>	<b>67,914</b>	<b>70,000</b>	<b>45,000</b>
Personnel Services	30,000	30,000	30,000	727,652	1,051,000	983,500	6,699	-	-
Supplies	68,855	88,000	91,000	6,863	15,000	18,000	9,577	-	-
Services	1,520,399	1,601,000	1,675,500	65,941	46,500	120,000	84,093	92,000	42,000
Capital Outlay/Projects	-	-	-	-	-	7,000	6,530	550,000	557,000
Transfers Out	357,000	357,000	357,000	-	-	-	-	-	-
<b>Total Uses</b>	<b>1,976,255</b>	<b>2,076,000</b>	<b>2,153,500</b>	<b>800,456</b>	<b>1,112,500</b>	<b>1,128,500</b>	<b>106,899</b>	<b>642,000</b>	<b>599,000</b>

	Highway User Revenue Fund			Dial-A-Ride			Police Towing		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Grants	2,477,513	2,380,000	2,450,000	92,467	95,000	95,000	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	37,050	40,000	20,000
Miscellaneous	1,698	-	-	247	-	-	249	-	-
Transfers in	626,500	-	823,000	-	-	-	-	-	-
<b>Total Sources</b>	<b>3,105,711</b>	<b>2,380,000</b>	<b>3,273,000</b>	<b>92,714</b>	<b>95,000</b>	<b>95,000</b>	<b>37,299</b>	<b>40,000</b>	<b>20,000</b>
Personnel Services	294,802	323,000	338,000	-	-	-	26,919	32,000	33,000
Supplies	164,046	215,500	215,500	-	-	-	-	35,000	38,000
Services	744,570	907,500	1,010,000	89,887	188,000	225,000	7,700	8,000	11,500
Special Projects	837,919	-	-	-	-	-	-	107,000	-
Capital Outlay/Projects	365,387	2,620,000	2,401,000	-	-	-	-	-	-
<b>Total Uses</b>	<b>2,406,723</b>	<b>4,066,000</b>	<b>3,964,500</b>	<b>89,887</b>	<b>188,000</b>	<b>225,000</b>	<b>34,619</b>	<b>182,000</b>	<b>82,500</b>

Note: 2021 Actual Numbers, 2022 Budget Numbers, 2023 Budget Numbers

## Three Year Consolidated Summary (Continued)

	CDBG			Debt Service			Capital Streets		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Taxes	-	-	-	2,001,619	2,030,000	2,030,000	-	-	-
Grants	422,633	-	1,100,000	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	10,000
Miscellaneous	-	-	-	9,233	-	-	836,769	317,000	5,000,000
Transfers in	-	-	-	100,000	100,000	100,000	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	7,720,000
<b>Total Sources</b>	<b>422,633</b>	<b>-</b>	<b>1,100,000</b>	<b>2,110,852</b>	<b>2,130,000</b>	<b>2,130,000</b>	<b>836,769</b>	<b>317,000</b>	<b>12,730,000</b>
Special Projects	-	-	-	-	-	-	500,000	500,000	-
Capital Outlay/Projects	422,633	888,000	1,100,000	870,038	890,000	805,500	113,229	14,048,500	13,847,500
Interest/Fees	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	7,720,000
Bond Principal	-	-	-	1,230,000	1,285,000	1,330,000	-	-	-
<b>Total Uses</b>	<b>422,633</b>	<b>888,000</b>	<b>1,100,000</b>	<b>2,100,038</b>	<b>2,175,000</b>	<b>2,135,500</b>	<b>613,229</b>	<b>14,548,500</b>	<b>21,567,500</b>

	Special Projects		
	2021	2022	2023
Taxes	-	-	-
Grants	8,005,275	10,547,000	11,360,000
Miscellaneous	32,442	10,000,000	-
Transfers in	287,365	100,000	-
<b>Total Sources</b>	<b>8,325,082</b>	<b>20,647,000</b>	<b>11,360,000</b>
Personnel Services	354,030	375,000	1,998,500
Supplies	57,690	786,500	148,000
Services	8,381	703,500	21,500
Special Projects	85	138,000	9,818,500
Capital Outlay/Projects	179,816	714,000	797,000
Contingency	-	10,000,000	10,000,000
Transfers Out	1,689,276	8,531,000	-
<b>Total Uses</b>	<b>2,289,278</b>	<b>21,248,000</b>	<b>22,783,500</b>

Note: 2021 Actual Numbers, 2022 Budget Numbers, 2023 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 the service levels our residents have come to expect. With that in mind, the following policy guidelines help to assure 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 ( $\$31,000,000 * 25\% = \$7,750,000$  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 square feet (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 LogistiCenter at Copperwing may take years to complete because of the sheer size of the project. In addition, 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 156 single family residential lots on 39.71 acres at the northeast corner of Grand Avenue and Thompson Ranch Road in El Mirage for a density of 3.92 du/ac as well as 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 \$13 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. General Fund is projected to add two new positions per year.
    - 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 carry forward 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 the Debt Service 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

111	General Fund					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	41,946,000	40,096,000	38,789,000	35,752,500	30,904,000	41,946,000
Revenues (1)	28,705,000	29,351,000	30,011,000	30,686,000	31,376,000	150,129,000
Expenditures (2)	31,190,000	32,320,000	34,740,000	37,320,000	37,440,000	173,010,000
Bond Proceeds	0	0	0	0	0	0
Capital	2,019,000	742,000	807,000	715,000	3,216,000	7,499,000
Transfers In/(Out)	2,654,000	2,404,000	2,499,500	2,500,500	2,419,500	12,477,500
Subtotal	40,096,000	38,789,000	35,752,500	30,904,000	24,043,500	24,043,500
Reserve	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Ending Balance (EB)	27,096,000	25,789,000	22,752,500	17,904,000	11,043,500	11,043,500

131	HURF					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	216,000	0	0	0	0	216,000
Revenues (1)	2,450,000	2,505,000	2,561,000	2,619,000	2,678,000	12,813,000
Expenditures (2)	1,500,000	1,620,000	1,680,000	1,740,000	1,800,000	8,340,000
Capital	1,795,500	1,543,000	1,400,000	1,440,000	1,575,000	7,753,500
Transfers In/(Out)	629,500	658,000	519,000	561,000	697,000	3,064,500
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

511	Water					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	9,944,500	8,871,000	6,387,500	5,695,000	5,589,500	9,944,500
Revenues (1)	10,127,000	10,162,500	10,198,000	10,233,500	10,269,000	50,990,000
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	5,890,000	6,079,000	5,650,000	5,832,000	6,171,500	29,622,500
Debt Service	1,806,000	1,806,000	1,693,000	973,000	973,000	7,251,000
Capital	548,500	1,800,000	581,500	563,000	1,675,000	5,168,000
Transfers In/(Out)	(2,956,000)	(2,961,000)	(2,966,000)	(2,971,000)	(2,976,500)	(14,830,500)
Subtotal	8,871,000	6,387,500	5,695,000	5,589,500	4,062,500	4,062,500
Reserve	3,220,500	3,268,500	3,164,000	3,210,000	3,295,000	3,295,000
Ending Balance	5,650,500	3,119,000	2,531,000	2,379,500	767,500	767,500

541	Sewer					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	8,157,000	8,101,000	8,415,500	8,770,500	(1,014,500)	8,157,000
Revenues (1)	3,302,500	3,316,000	3,329,500	3,343,000	3,357,000	16,648,000
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	1,842,500	1,813,500	1,887,000	1,963,500	2,044,000	9,550,500
Debt Service	35,000	35,000	35,000	35,000	35,000	175,000
Capital	775,000	375,000	200,000	10,200,000	250,000	11,800,000
Transfers In/(Out)	(706,000)	(778,000)	(852,500)	(929,500)	(1,009,000)	(4,275,000)
Subtotal	8,101,000	8,415,500	8,770,500	(1,014,500)	(995,500)	(995,500)
Reserve	1,972,000	1,990,500	2,031,500	2,074,500	2,118,500	2,118,500
Ending Balance	6,129,000	6,425,000	6,739,000	(3,089,000)	(3,114,000)	(3,114,000)

591	Sanitation					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	1,053,000	1,145,500	1,192,000	1,190,500	1,139,000	1,053,000
Revenues (1)	2,278,500	2,288,000	2,297,500	2,306,500	2,316,000	11,486,500
Bond Proceeds	0	0	0	0	0	0
Expenditures (2)	1,829,000	1,884,500	1,942,000	2,001,000	2,061,500	9,718,000
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	1,145,500	1,192,000	1,190,500	1,139,000	1,036,500	1,036,500
Reserve	359,500	368,500	378,000	387,500	397,500	397,500
Ending Balance	786,000	823,500	812,500	751,500	639,000	639,000

114	Municipal Court					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	208,500	0	0	0	0	208,500
Revenues (1)	365,000	373,000	381,000	390,000	399,000	1,908,000
Expenditures (2)	1,202,000	1,238,000	1,275,000	1,313,000	1,352,000	6,380,000
Capital	7,000	0	0	0	0	7,000
Transfers In/(Out)	635,500	865,000	894,000	923,000	953,000	4,270,500
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

121	Municipal Court Enhancement					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	492,500	377,500	313,500	250,500	188,500	492,500
Revenues (1)	45,000	46,000	47,000	48,000	49,000	235,000
Expenditures (2)	100,000	110,000	110,000	110,000	120,000	550,000
Capital	60,000	0	0	0	0	60,000
Transfers In/(Out)						0
Subtotal	377,500	313,500	250,500	188,500	117,500	117,500
Reserve	0	0	0	0	0	0
Ending Balance	377,500	313,500	250,500	188,500	117,500	117,500

148	CDBG					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	0	0	0	0	0	0
Revenues (1)	600,000	350,000	350,000	350,000	350,000	2,000,000
Expenditures (2)	0	0	0	0	0	0
Capital	600,000	350,000	350,000	350,000	350,000	2,000,000
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

161	Debt Service					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	445,000	420,000	395,000	370,000	345,000	445,000
Revenues (1)	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000	9,375,000
Expenditures (2)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal	420,000	395,000	370,000	345,000	320,000	320,000
Reserve	187,500	187,500	187,500	187,500	187,500	187,500
Ending Balance	232,500	207,500	182,500	157,500	132,500	132,500

156	Capital Streets					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	974,500	5,474,500	4,974,500	2,474,500		974,500
Revenues (1)	5,000,000	0	0	0		5,000,000
Bond Proceeds	0	0	0	0		0
Expenditures (2)	0	0	0	0		0
Debt Service	0	0	0	0		0
Capital	500,000	500,000	2,500,000	2,474,500		5,974,500
Transfers In/(Out)	0	0	0	0		0
Subtotal	5,474,500	4,974,500	2,474,500	0		0
Ending Balance	5,474,500	4,974,500	2,474,500	0		0

141	Dial-A-Ride (LTAF)					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	160,500	67,500	0	0	0	160,500
Revenues (1)	95,000	95,000	95,000	95,000	95,000	475,000
Expenditures (2)	188,000	188,000	188,000	188,000	188,000	940,000
Capital						0
Transfers In/(Out)	0	25,500	93,000	93,000	93,000	304,500
Subtotal	67,500	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	67,500	0	0	0	0	0

128	Police Towing					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	86,500	26,500	0	0	0	86,500
Revenues (1)	20,000	20,000	20,000	20,000	20,000	100,000
Expenditures (2)	80,000	90,000	90,000	100,000	100,000	460,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	0	43,500	70,000	80,000	80,000	273,500
Subtotal	26,500	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	26,500	0	0	0	0	0

149	Special Projects					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	14,176,000	3,626,000	0	0	0	14,176,000
Revenues (1)	0	6,494,000	10,250,000	10,000,000	10,000,000	36,744,000
Expenditures (2)	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
Capital	550,000	120,000	250,000			920,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	3,626,000	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	3,626,000	0	0	0	0	0

Citywide Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5 YR Summary
Beginning Balance	77,860,000	68,205,500	60,467,000	54,503,500	37,151,500	77,860,000
Revenues (1)	54,863,000	56,875,500	61,415,000	61,966,000	62,784,000	297,903,500
Expenditures (2)	55,821,500	57,343,000	59,562,000	62,567,500	63,277,000	298,571,000
Debt Service	1,841,000	1,841,000	1,728,000	1,008,000	1,008,000	7,426,000
Bond Proceeds	0	0	0	0	0	0
Capital	6,855,000	5,430,000	6,088,500	15,742,500	7,066,000	41,182,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	68,205,500	60,467,000	54,503,500	37,151,500	28,584,500	28,584,500
Reserve	18,739,500	18,815,000	18,761,000	18,859,500	18,998,500	18,998,500
Ending Balance	49,466,000	41,652,000	35,742,500	18,292,000	9,586,000	9,586,000

## Short-term Factors

The budget process allows multiple parties to discuss the needs of the City, issues and short-term factors that should be acknowledged when developing the budget. For FY 23 in addition to the effects of COVID-19 and a 40-year high in inflation, the City is addressing a number of growth and maintenance needs. Some of the more significant factors are listed below:

- Positions were added to both Human Resources and Administration to address issues related to COVID-19 and growth.
- A replacement Engine has been budgeted to address the need to update first responder equipment based on increased demand.
- Buildings and facilities are being expanded and constructed to deal with the increased needs of residents. Facilities are being remodeled for Community Services and Customer Service while new facilities are programmed for Public Works.
- As the city approaches residential build-out, the budget focuses on maintaining and incrementally improving service delivery while keeping taxes and fees low.
- Personnel growth in both Police and Fire is directly related to COVID-19 and growth.
- As a result of studies completed last fiscal year both Police and Fire have budgeted to implement several of the recommendations identified in the studies.
- A study was completed for facilities and open space. In addition to facility improvements already highlighted new open space trails are planned and budgeted for this year to encourage outdoor activity and social distancing.
- Expansion of the City's transportation activity has been budgeted to address increased needs related to COVID-19.

## 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.

El Mirage complies with the Arizona Department of Water Resources' (ADWR) requirement to account for all water it uses through a variety of sources including groundwater, surface water allocations, and effluent water recharge into the regional aquifer. This mix of sources allows the City to offset its groundwater use and assures its water supply for decades. Future capital investments in utility infrastructure approved by the Mayor and Council supports the City's mission to provide reliable and safe source of water for residents.

## 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:

- Addressing enhancements identified in both the Police and Fire studies.
- Completing a redevelopment plan for Gentry Park.
- Creating a bond program to construct and remodel facilities to address resident and staff needs.
- Expanding the use of performance measures through training and education.
- Developing a revitalization strategy for the older neighborhoods and commercial corridors within the City.
- Planning for and constructing infrastructure to allow for continued industrial growth in the southern portion of the City.

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.

## 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.

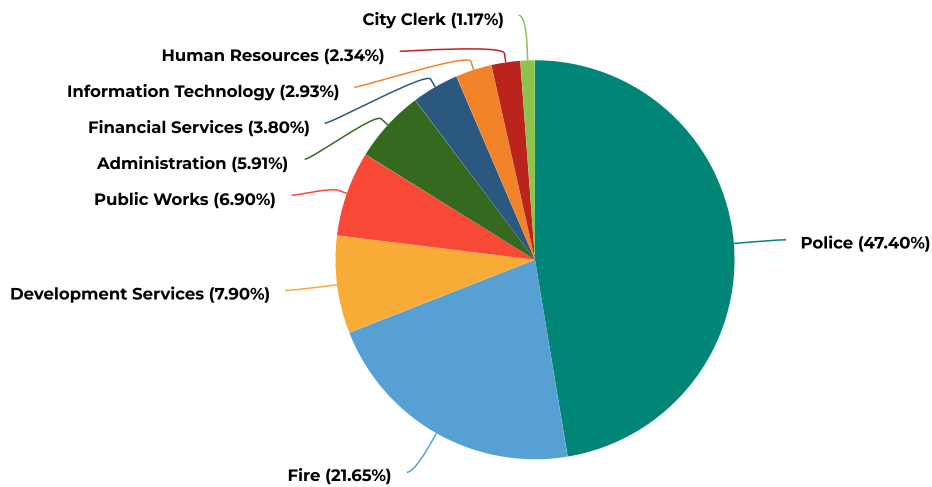
# Personnel Changes

Through the budget process, Council authorized nine new positions and changes in status for existing positions including a Police Lieutenant, School Resource Officer, Evidence Technician, Grant Writer, Utilities Operator, Human Resources Program Coordinator and three Firefighters.

## General Fund

	Authorized Positions for Fiscal Year ending June 30				
	2020	2021	2022	2023	Change
<b>City Clerk</b>	1.6	1.6	2.0	2.0	0.0
<b>Administration</b>	8.0	8.0	10.0	10.1	0.1
<b>Information Technology</b>	4.0	5.0	5.0	5.0	0.0
<b>Human Resources</b>	3.0	3.0	3.0	4.0	1.0
<b>Financial Services</b>	7.5	7.5	6.5	6.5	0.0
<b>PW - Parks</b>	7.8	7.8	7.8	7.8	0.0
<b>PW - Facilities Management</b>	3.0	3.0	3.0	3.0	0.0
<b>PW - Fleet</b>	1.0	1.0	1.0	1.0	0.0
<b>DS - Community Development</b>	3.3	3.3	3.5	3.5	0.0
<b>DS - Engineering</b>	4.0	4.0	4.0	4.0	0.0
<b>DS - Code Compliance</b>	3.0	3.0	3.0	3.0	0.0
<b>DS - Building Safety</b>	3.0	3.0	3.0	3.0	0.0
<b>Police</b>	69.0	69.5	78.0	81.0	3.0
<b>Fire</b>	31.0	31.0	34.0	37.0	3.0
<b>Total General Fund</b>	149.2	150.7	163.8	170.9	7.1

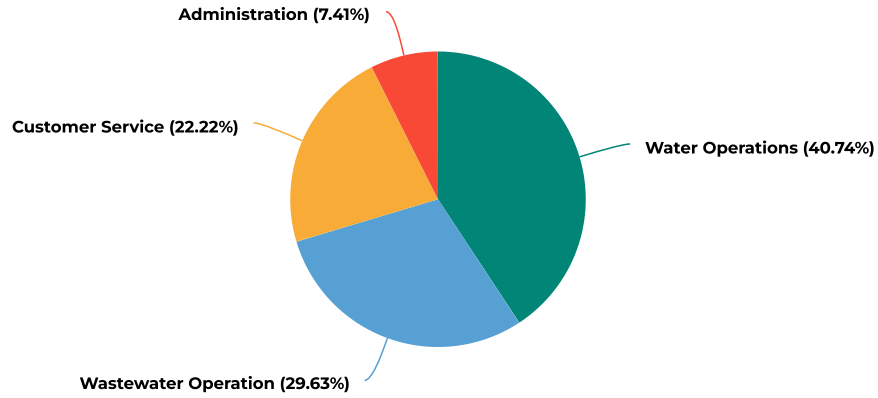
**FY23 General Fund Positions by Department**



## Enterprise Funds

	2020	2021	2022	2023	Change
<b>Wastewater Operations</b>	7.0	7.0	7.0	8.0	1.0
<b>Water Operations</b>	11.0	11.0	11.0	11.0	0.0
<b>Customer Service</b>	6.0	6.0	6.0	6.0	0.0
<b>Administration</b>	2.0	2.0	2.0	2.0	0.0
<b>Total Enterprise Funds</b>	26.0	26.0	26.0	27.0	1.0

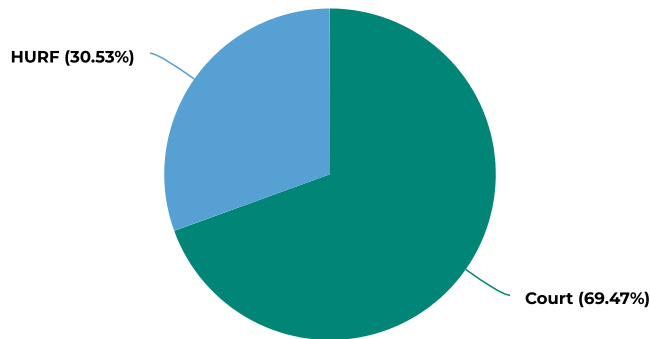
### FY23 Enterprise Funds Positions by Department



### Special Revenue Funds

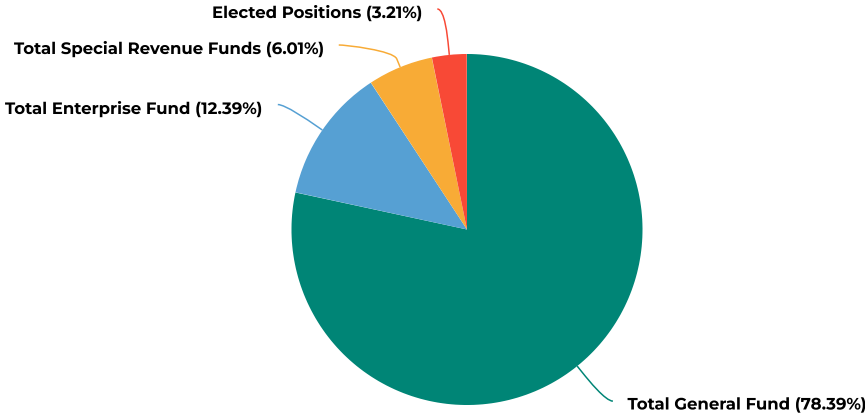
SPECIAL REVENUE FUNDS	2020	2021	2022	2023	Change
<b>Court</b>	10.1	10.0	10.6	9.1	-1.5
<b>HURF</b>	4.0	4.0	4.0	4.0	0.0
<b>Total Special Revenue Funds</b>	14.1	14.0	14.6	13.1	-1.5

### FY23 Special Revenue Funds Positions by Fund



	2020	2021	2022	2023	Change
<b>Total Non-Elected Positions</b>	189.3	190.7	204.4	211.0	6.6
<b>Elected Positions</b>	7.0	7.0	7.0	7.0	0.0
<b>Total Positions</b>	196.3	197.7	211.4	218.0	6.6

**Citywide Positions by Fund Type**



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# **FUND SUMMARIES**

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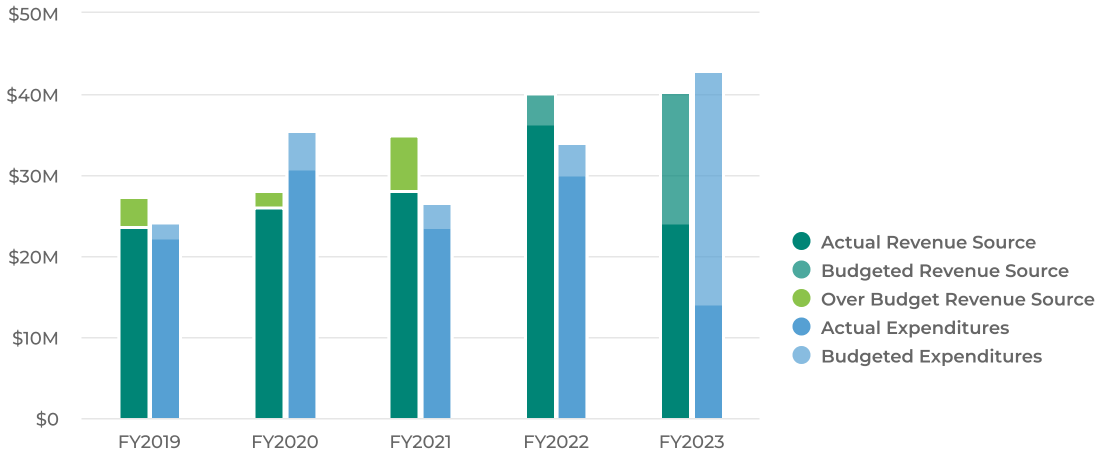


# General

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

## Summary

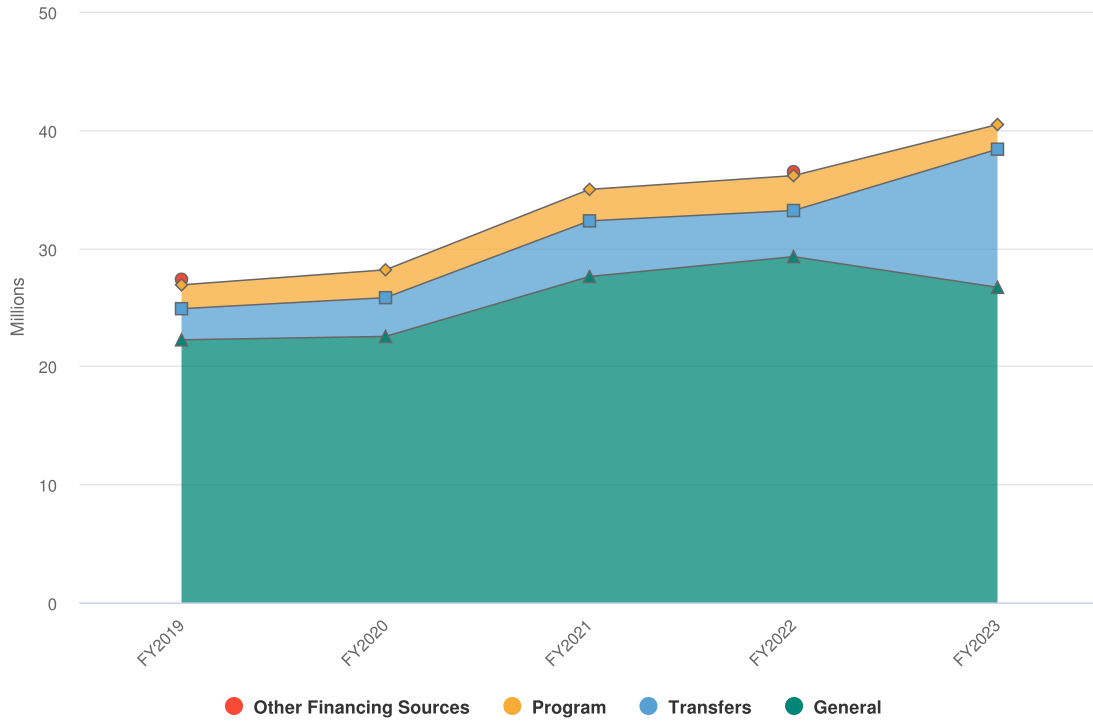
The City of El Mirage is projecting \$40.45M of revenue including transfers in FY2023 which represents a 0.7% increase over the prior year. Budgeted expenditures including transfers are projected to increase by 26.2% or \$8.93M to \$42.96M in FY2023. For more details, see "General Fund Departments" section.



# Revenues

Transfers In is predominantly due to the reallocation of funds from the Capital Streets Fund. Overall, intergovernmental, property taxes, and city sales tax make up about 90 percent of the revenues in the General Fund, excluding transfers. More information on the Grant fund revenues can be seen in charts below for the past 10 fiscal years with the past year being an estimate. 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 2023 Revenues



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
<b>Charges for Services</b>						
<b>License</b>						
BUSINESS LICENSE FEES	111-4-1111-111	\$95,804	\$35,000	\$35,000	0%	\$0
<b>Total License:</b>		<b>\$95,804</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>	<b>\$0</b>
<b>Permits</b>						
BUILDING PERMIT FEES	111-4-1121-111	\$612,557	\$500,000	\$600,000	20%	\$100,000
<b>Total Permits:</b>		<b>\$612,557</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>20%</b>	<b>\$100,000</b>
<b>Fees</b>						
ENGINEERING & INSPECTION FEES	111-4-1131-112	\$908,292	\$400,000	\$800,000	100%	\$400,000
PLAN CHECK FEES	111-4-1131-114	\$428,912	\$500,000	\$250,000	-50%	-\$250,000
PLANNING AND ZONING FEES	111-4-1131-115	\$33,750	\$25,000	\$30,000	20%	\$5,000
FIRE PREVENTION	111-4-1131-212	\$43,460	\$30,000	\$30,000	0%	\$0
<b>Total Fees:</b>		<b>\$1,414,414</b>	<b>\$955,000</b>	<b>\$1,110,000</b>	<b>16.2%</b>	<b>\$155,000</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Charges for Service</b>						
<b>Charges for Service</b>						
FARE DISTRIBUTION	111-4-1141-113	\$2,011	\$5,000	\$5,000	0%	\$0
PUBLIC DEFENDER FEES	111-4-1141-116	\$686	\$0	\$0	0%	\$0
COPY CHARGES	111-4-1141-119	\$247	\$0	\$0	0%	\$0
POLICE DEPT REPORTS	111-4-1141-214	\$7,522	\$5,000	\$5,000	0%	\$0
CPR CLASS FEE	111-4-1141-215	\$165	\$0	\$0	0%	\$0
RURAL METRO TRANSPORTS	111-4-1141-217	\$83,214	\$75,000	\$75,000	0%	\$0
WAY FINDING SIGN REVENUE	111-4-1141-311	\$500	\$0	\$0	0%	\$0
SPECIAL EVENTS	111-4-1141-418	\$0	\$0	\$25,000	N/A	\$25,000
<b>Total Charges for Service:</b>		<b>\$94,344</b>	<b>\$85,000</b>	<b>\$110,000</b>	<b>29.4%</b>	<b>\$25,000</b>
<b>Rent</b>						
FACILITY RENTALS	111-4-1142-111	\$4,491	\$5,000	\$5,000	0%	\$0
LAND RENTALS/LEASES	111-4-1142-112	\$125,602	\$125,000	\$125,000	0%	\$0
COMMUNITY CENTER RENTALS	111-4-1142-412	\$0	\$5,000	\$0	-100%	-\$5,000
RAMADA RENTALS	111-4-1142-415	\$2,825	\$0	\$5,000	N/A	\$5,000
RENT/UTILITIES-LIBRARY	111-4-1142-417	\$7,500	\$15,000	\$15,000	0%	\$0
<b>Total Rent:</b>		<b>\$140,418</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Charges for Service:</b>		<b>\$234,762</b>	<b>\$235,000</b>	<b>\$260,000</b>	<b>10.6%</b>	<b>\$25,000</b>
<b>Fines and Forfeitures</b>						
<b>Other</b>						
CODE VIOLATIONS	111-4-1159-111	\$2,225	\$0	\$0	0%	\$0
JAIL INCARCERATION FEES	111-4-1159-112	\$13,347	\$5,000	\$10,000	100%	\$5,000
DSPLY SUS PLATE	111-4-1159-212	\$11,754	\$10,000	\$5,000	-50%	-\$5,000
<b>Total Other:</b>		<b>\$27,325</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Fines and Forfeitures:</b>		<b>\$27,325</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>	<b>\$0</b>
<b>Other</b>						
<b>Auction Proceeds</b>						
AUCTION PROCEEDS	111-4-1191-111	\$42,411	\$30,000	\$25,000	-16.7%	-\$5,000
<b>Total Auction Proceeds:</b>		<b>\$42,411</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>-16.7%</b>	<b>-\$5,000</b>
<b>Unclassified Revenue</b>						
UNCLASSIFIED REVENUES	111-4-1195-151	\$170,108	\$0	\$0	0%	\$0
<b>Total Unclassified Revenue:</b>		<b>\$170,108</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Reimbursements</b>						
REIMBURSEMENTS	111-4-1197-171	\$8,500	\$15,000	\$0	-100%	-\$15,000
<b>Total Reimbursements:</b>		<b>\$8,500</b>	<b>\$15,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$15,000</b>
<b>Recovery From Prior Year</b>						
RECOVERY FROM PRIOR YEAR	111-4-1198-131	\$941	\$0	\$0	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total Recovery From Prior Year:</b>		\$941	\$0	\$0	0%	\$0
<b>Total Other:</b>		\$221,959	\$45,000	\$25,000	-44.4%	-\$20,000
<b>Total Charges for Services:</b>		\$2,606,822	\$1,785,000	\$2,045,000	14.6%	\$260,000
<b>Operating Grants and Contributions</b>						
<b>Grants</b>						
ARIZONA FIRE INS PREMIUM TAX	111-4-1232-215	\$48,875	\$45,000	\$45,000	0%	\$0
<b>Total Grants:</b>		\$48,875	\$45,000	\$45,000	0%	\$0
<b>Contributions-Donations</b>						
LIEN RELEASE PAYMENTS	111-4-1269-112	\$6,981	\$0	\$0	0%	\$0
<b>Total Contributions-Donations:</b>		\$6,981	\$0	\$0	0%	\$0
<b>Total Operating Grants and Contributions:</b>		\$55,856	\$45,000	\$45,000	0%	\$0
<b>Total Program:</b>		\$2,662,678	\$1,830,000	\$2,090,000	14.2%	\$260,000
<b>General</b>						
<b>Taxes</b>						
<b>Property</b>						
PROPERTY TAX	111-4-2411-511	\$2,326,061	\$2,600,000	\$2,715,000	4.4%	\$115,000
<b>Total Property:</b>		\$2,326,061	\$2,600,000	\$2,715,000	4.4%	\$115,000
<b>City Sales</b>						
CITY SALES TAX	111-4-2422-511	\$13,385,017	\$12,000,000	\$12,500,000	4.2%	\$500,000
<b>Total City Sales:</b>		\$13,385,017	\$12,000,000	\$12,500,000	4.2%	\$500,000
<b>Franchise</b>						
FRANCHISE FEES	111-4-2433-511	\$772,317	\$700,000	\$725,000	3.6%	\$25,000
<b>Total Franchise:</b>		\$772,317	\$700,000	\$725,000	3.6%	\$25,000
<b>Total Taxes:</b>		\$16,483,396	\$15,300,000	\$15,940,000	4.2%	\$640,000
<b>Unrestricted State Revenue</b>						
<b>Intergovernmental</b>						
<b>Shared Income</b>						
STATE INCOME TAX	111-4-2511-511	\$5,109,603	\$4,665,000	\$4,750,000	1.8%	\$85,000
<b>Total Shared Income:</b>		\$5,109,603	\$4,665,000	\$4,750,000	1.8%	\$85,000
<b>Shared Auto-Gas-Transport</b>						
VEHICLE LICENSE TAX	111-4-2512-511	\$1,695,603	\$1,660,000	\$1,675,000	0.9%	\$15,000
<b>Total Shared Auto-Gas-Transport:</b>		\$1,695,603	\$1,660,000	\$1,675,000	0.9%	\$15,000
<b>Shared Sales</b>						
STATE SALES TAX	111-4-2513-511	\$4,241,490	\$4,200,000	\$4,250,000	1.2%	\$50,000
<b>Total Shared Sales:</b>		\$4,241,490	\$4,200,000	\$4,250,000	1.2%	\$50,000
<b>Total Intergovernmental:</b>		\$11,046,696	\$10,525,000	\$10,675,000	1.4%	\$150,000
<b>Total Unrestricted State Revenue:</b>		\$11,046,696	\$10,525,000	\$10,675,000	1.4%	\$150,000

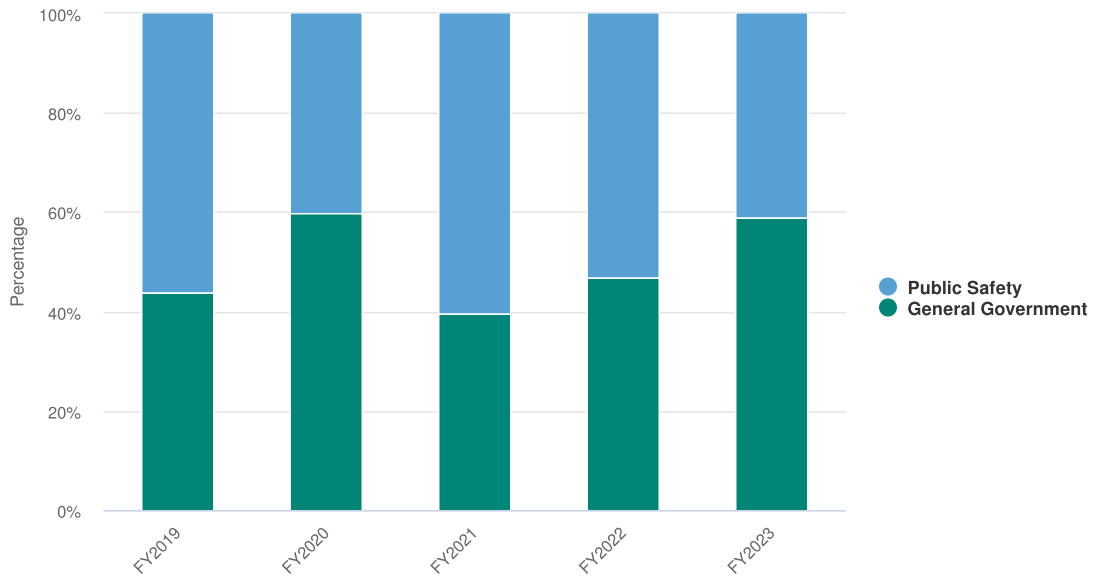
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Unrestricted Investment Earnings</b>						
<b>Investment Earnings</b>						
INTEREST REVENUE	111-4-2611-511	\$46	\$0	\$0	0%	\$0
LGIP INTEREST-GEN FUND	111-4-2611-512	\$51,147	\$65,000	\$50,000	-23.1%	-\$15,000
<b>Total Investment Earnings:</b>		<b>\$51,193</b>	<b>\$65,000</b>	<b>\$50,000</b>	<b>-23.1%</b>	<b>-\$15,000</b>
<b>Total Unrestricted Investment Earnings:</b>		<b>\$51,193</b>	<b>\$65,000</b>	<b>\$50,000</b>	<b>-23.1%</b>	<b>-\$15,000</b>
<b>Total General:</b>		<b>\$27,581,284</b>	<b>\$25,890,000</b>	<b>\$26,665,000</b>	<b>3%</b>	<b>\$775,000</b>
<b>Transfers</b>						
TRANSFER IN	111-4-9999-971	\$4,706,910	\$12,430,000	\$11,685,000	-6%	-\$745,000
<b>Total Transfers:</b>		<b>\$4,706,910</b>	<b>\$12,430,000</b>	<b>\$11,685,000</b>	<b>-6%</b>	<b>-\$745,000</b>
<b>Total Revenue Source:</b>		<b>\$34,950,872</b>	<b>\$40,150,000</b>	<b>\$40,440,000</b>	<b>0.7%</b>	<b>\$290,000</b>

## Expenditures

### Budgeted Expenditures



### Budgeted and Historical Expenditures

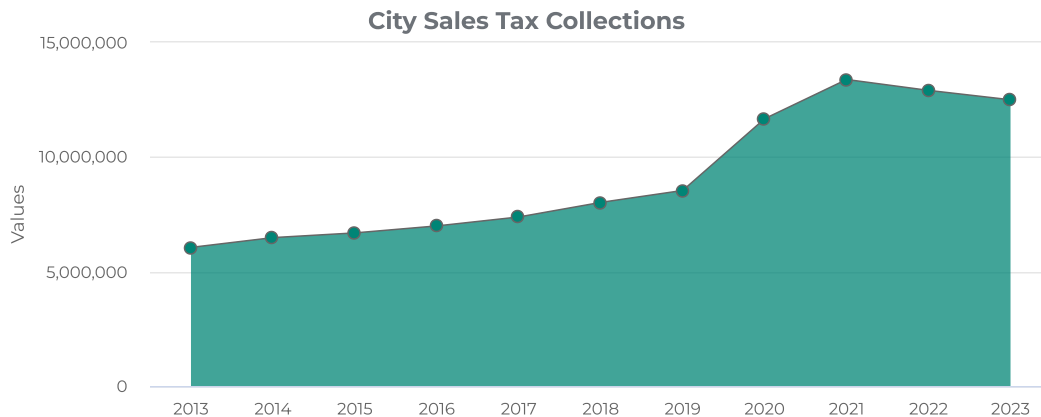


Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	FY2022 Budgeted vs. FY2023 Budgeted (\$ Change)
Expenditures						
General Government		\$9,428,885	\$17,800,500	\$25,340,000	42.4%	\$7,539,500
Public Safety		\$14,328,945	\$16,230,500	\$17,621,500	8.6%	\$1,391,000
<b>Total Expenditures:</b>		<b>\$23,757,830</b>	<b>\$34,031,000</b>	<b>\$42,961,500</b>	<b>26.2%</b>	<b>\$8,930,500</b>

### City Sales Tax

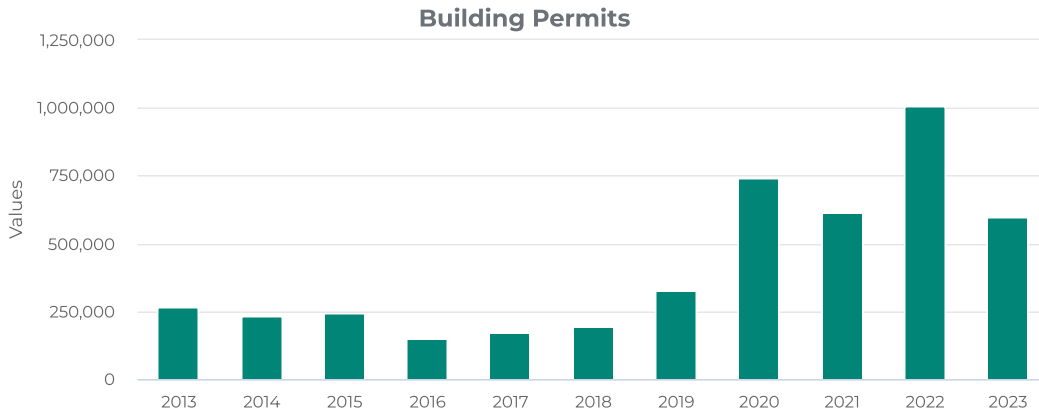
City sales tax revenues account for approximately 30% of budgeted General Fund Revenues and has increased in the last few years due to the recent Wayfair Decision allowing taxation of internet sales and increased construction sales tax. The City of El Mirage imposes a 3% tax on all retail sales. An additional 1% is imposed on transient lodging (bed tax). The Department of Revenue receives and accounts for city sales tax collections, forwards them incrementally to the City, and generates and provides reports into various industry classifications, which 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 \$12,500,000 in City sales tax. This amount is approximately 4% 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. Compared to permit activity from the early 2000s, and other revenue sources, building permits are no longer considered a primary revenue source.



## Franchise Fees

The City has different agreements with various utilities where the utilities pay franchise fees in exchange for access to rights-of-way. An increase in budget of \$25,000 compared to the previous year has been budgeted for Fiscal Year 2023 based on budget to actuals for prior years.

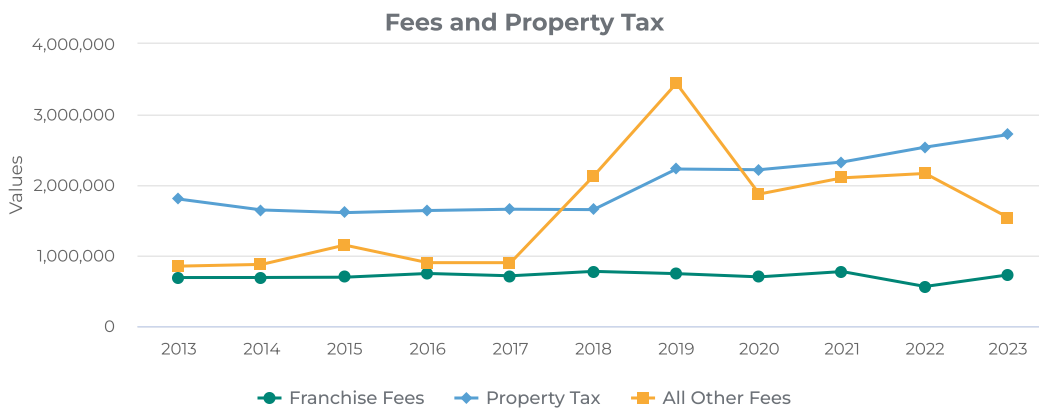
## All Other Fees

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 \$1,540,000 or approximately 4 percent of General Fund revenue for Fiscal Year 2023.

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 FY23 Fee Schedule [can be seen by clicking on the hyperlink](#).

## Property Tax

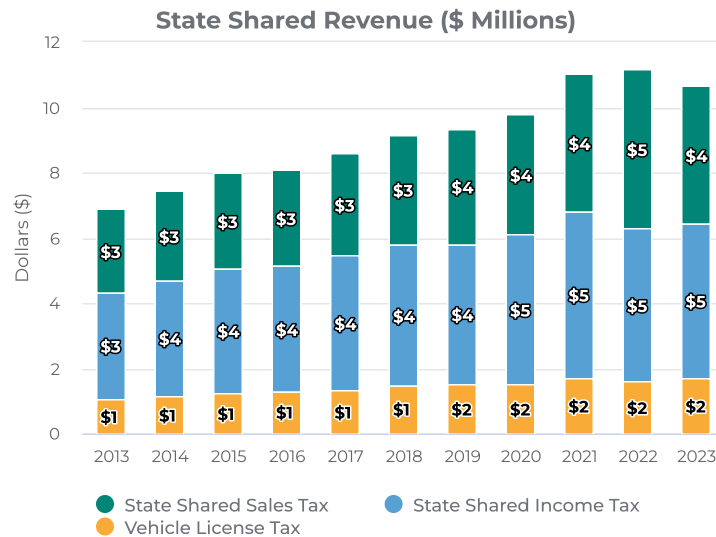
A primary property tax of \$1 million was approved in Fiscal Year 2004. The City voted to increase the primary levy resulting in a decrease in the primary property tax. The entire amount of primary property tax revenue is dedicated to public safety functions. Continued growth of between \$50,000 and \$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.



# State Shared Revenue

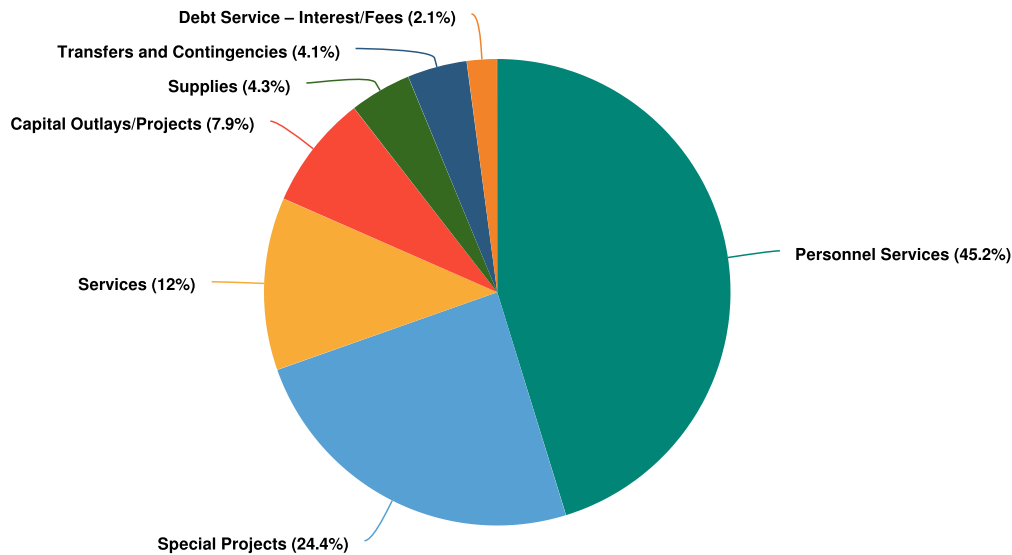
Cities and towns in Arizona are fortunate to be involved in a state shared revenue program which distributes funds to Arizona municipalities from four state revenue sources. The General Fund accounts for three of the four state shared revenue sources; state shared sales tax, state shared income tax, 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.

- State Sales Tax – The estimate is approximately 1 percent higher 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 is conservatively budgeted slightly higher for FY23.

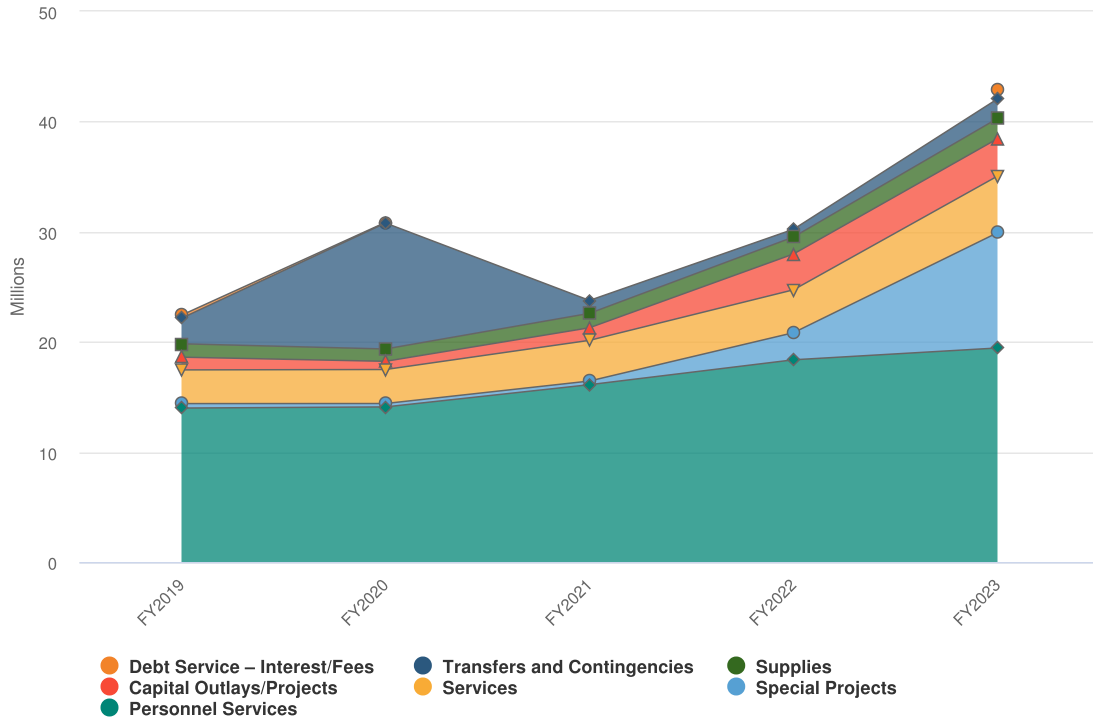


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

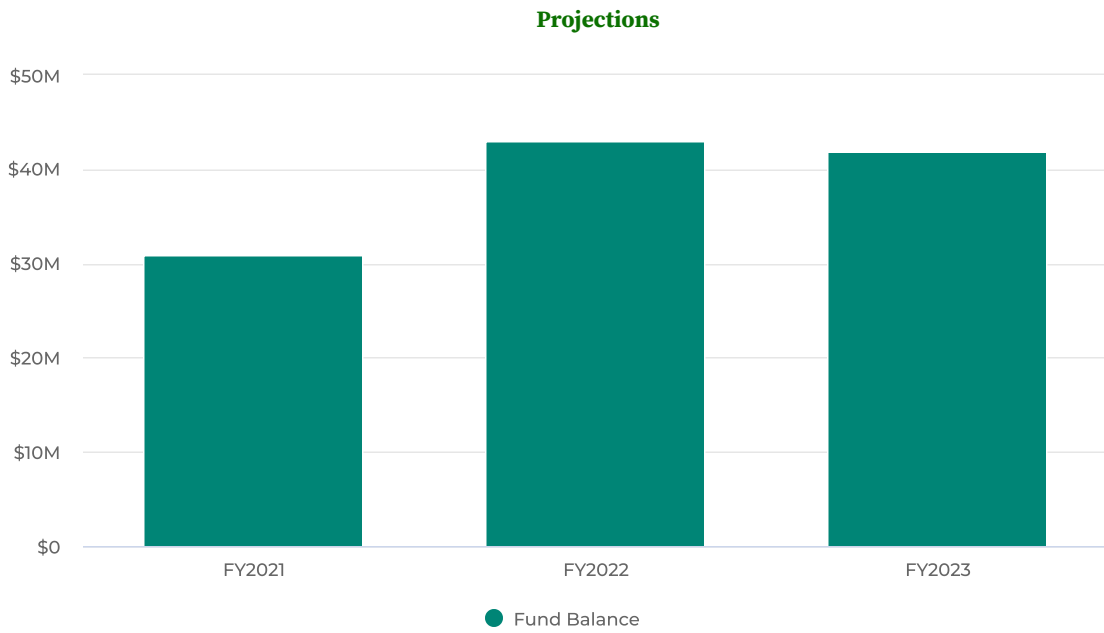


The General Fund budget is used to pay for public safety, general services, community services, and development services among other functions. These functions are labor-intensive and subsequently the General Fund relies heavily on personnel housing 170.9 of the 211.0 non-elected positions budgeted this year. Accordingly, approximately 45% 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 was reduced to \$300,000 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. Operational contingency at \$900,000 was added for programs such as retirement and backfill.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
Expense Objects						
Personnel Services		\$16,105,400	\$18,784,000	\$19,438,000	3.5%	\$654,000
Supplies		\$1,306,591	\$1,543,500	\$1,837,000	19%	\$293,500
Services		\$3,694,564	\$4,403,500	\$5,142,000	16.8%	\$738,500
Special Projects		\$332,342	\$3,840,500	\$10,470,500	172.6%	\$6,630,000
Capital Outlays/Projects		\$1,144,546	\$4,257,500	\$3,396,000	-20.2%	-\$861,500
Debt Service – Interest/Fees		\$0	\$0	\$900,000	N/A	\$900,000
Transfers and Contingencies		\$1,174,387	\$1,202,000	\$1,778,000	47.9%	\$576,000
<b>Total Expense Objects:</b>		<b>\$23,757,830</b>	<b>\$34,031,000</b>	<b>\$42,961,500</b>	<b>26.2%</b>	<b>\$8,930,500</b>

# Fund Balance

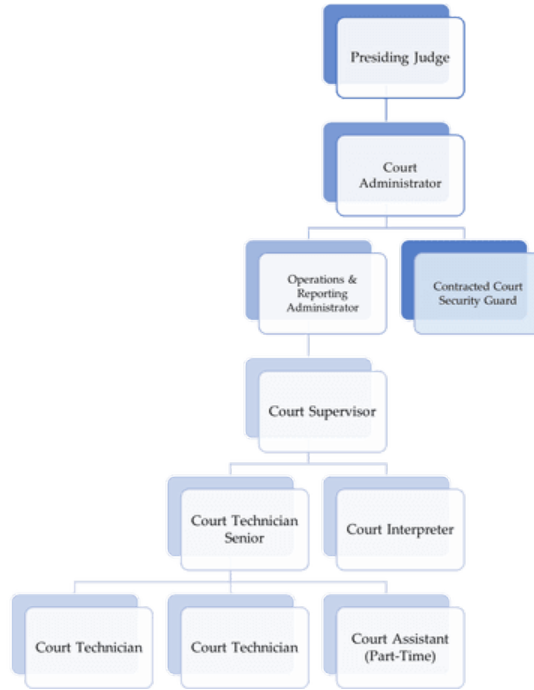




## Court

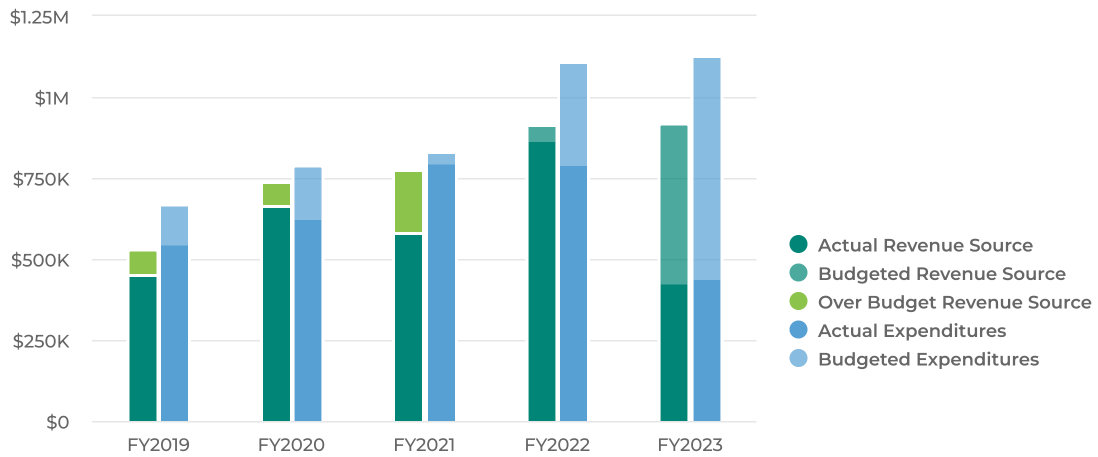
The El Mirage City Court is responsible for the expedient adjudication of Criminal Misdemeanors, Criminal and Civil Traffic violations, El Mirage City Code violations, Injunctions Prohibiting Harassment and Orders of Protection that occur within the City Limits. In addition, the El Mirage City Court 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

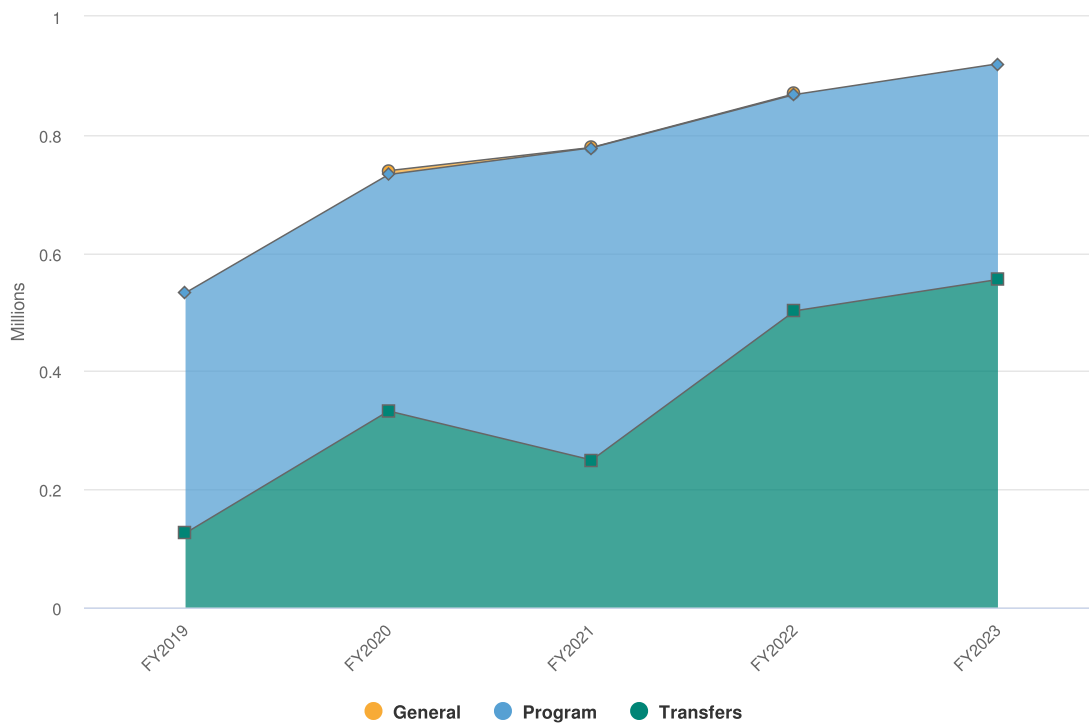
The City of El Mirage is projecting \$920K of revenue in FY2023, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 1.4% or \$16K to \$1.13M in FY2023.



## 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. 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 2023 Revenues



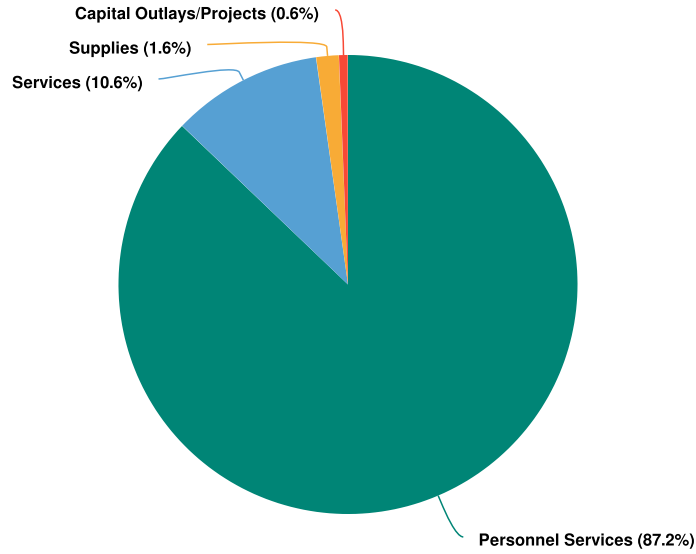
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
FORFEITURE REVENUE	114-4-1151-214	\$420	\$0	\$0	0%	\$0
COURT FINES	114-4-1151-222	\$328,704	\$280,000	\$250,000	-10.7%	-\$30,000
JCEF - LOCAL FUND	114-4-1159-215	\$481	\$0	\$0	0%	\$0
LOCAL COST	114-4-1159-216	\$4,509	\$5,000	\$0	-100%	-\$5,000
LOCAL DEFAULT FEE	114-4-1159-217	\$51,732	\$45,000	\$45,000	0%	\$0
MISCELLANEOUS FEES	114-4-1159-218	\$5,244	\$0	\$0	0%	\$0
WARRANT FEE	114-4-1159-219	\$1,739	\$0	\$0	0%	\$0
CONFIDENTIAL ADDRESS FND-LOCAL	114-4-1159-222	\$145	\$0	\$0	0%	\$0
DEFENSIVE DRIVING REVENUE	114-4-1159-291	\$135,425	\$85,000	\$70,000	-17.6%	-\$15,000
CASH OVER/SHORT	114-4-1196-295	-\$9	\$0	\$0	0%	\$0
<b>Total Program:</b>		<b>\$528,390</b>	<b>\$415,000</b>	<b>\$365,000</b>	<b>-12%</b>	<b>-\$50,000</b>
<b>General</b>						
INTEREST REVENUE	114-4-2611-511	\$544	\$0	\$0	0%	\$0
<b>Total General:</b>		<b>\$544</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Transfers</b>						
TRANSFER IN	114-4-9999-971	\$249,500	\$502,000	\$555,000	10.6%	\$53,000
<b>Total Transfers:</b>		<b>\$249,500</b>	<b>\$502,000</b>	<b>\$555,000</b>	<b>10.6%</b>	<b>\$53,000</b>
<b>Total Revenue Source:</b>		<b>\$778,434</b>	<b>\$917,000</b>	<b>\$920,000</b>	<b>0.3%</b>	<b>\$3,000</b>



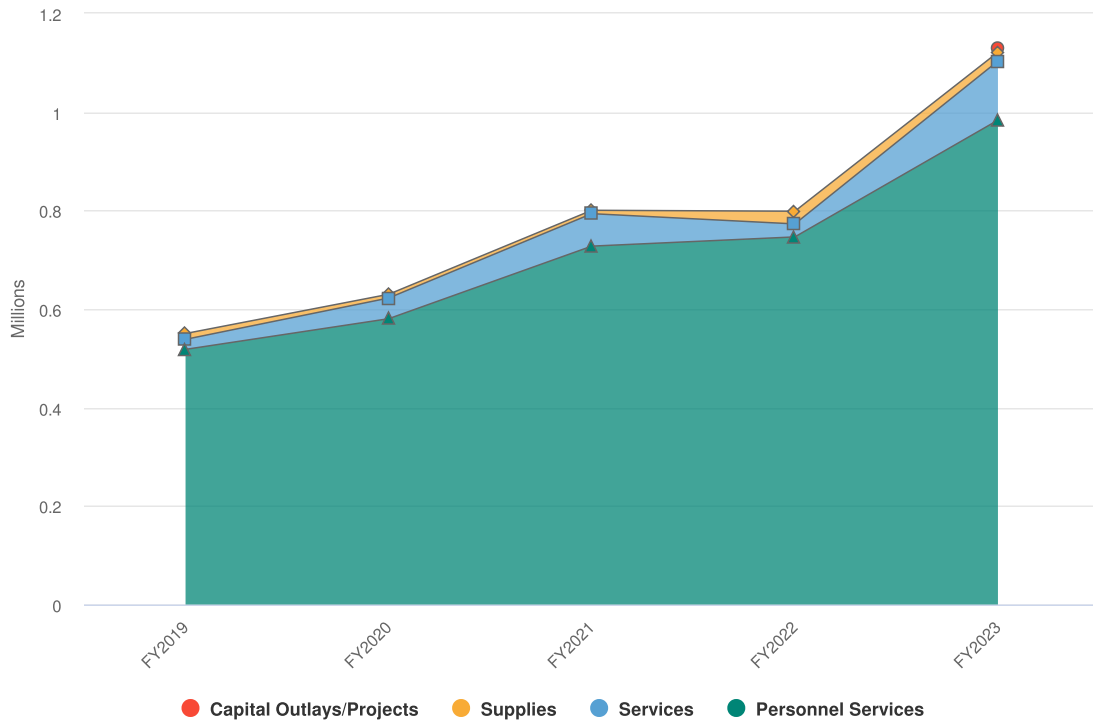
# Expenditures by Expense Type

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

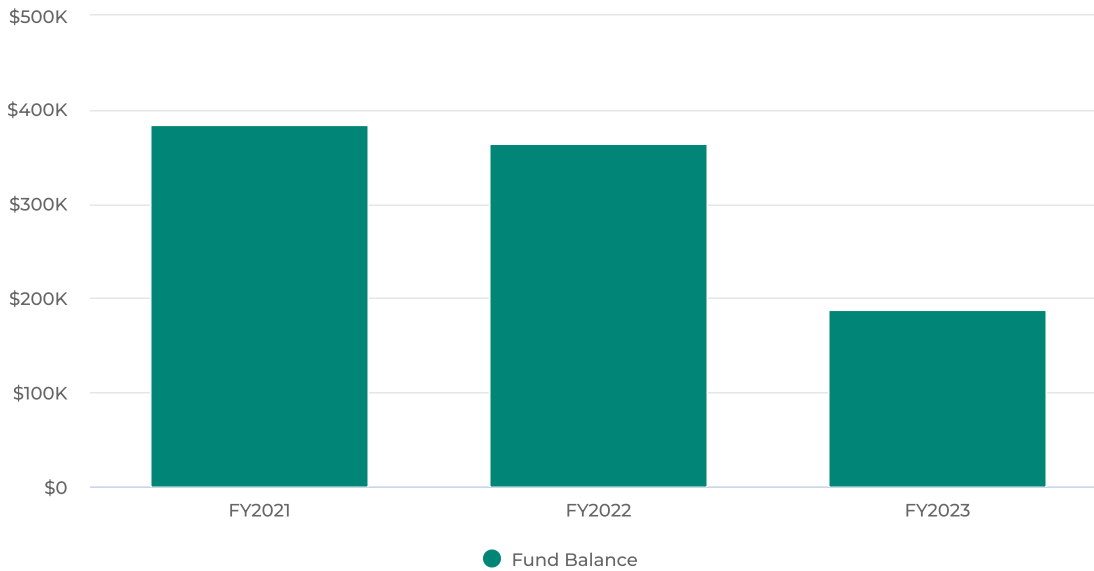


Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	114-5-2251-110	\$575,044	\$738,000	\$722,000	-2.2%	-\$16,000
OVERTIME	114-5-2251-111	\$625	\$3,000	\$3,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	114-5-2251-120	\$44,970	\$134,000	\$99,000	-26.1%	-\$35,000
SOCIAL SECURITY CONTRIBUTION	114-5-2251-130	\$35,293	\$46,000	\$42,000	-8.7%	-\$4,000
MEDICARE CONTRIBUTION	114-5-2251-131	\$8,254	\$11,000	\$11,000	0%	\$0
ASRS CONTRIBUTION	114-5-2251-132	\$60,691	\$89,000	\$87,000	-2.2%	-\$2,000
DEFERRED COMPENSATION	114-5-2251-134	\$952	\$2,500	\$3,000	20%	\$500
WORKERS COMPENSATION	114-5-2251-140	\$1,171	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	114-5-2251-141	\$652	\$5,000	\$3,000	-40%	-\$2,000
LABOR DISTRIBUTION	114-5-2251-199	\$0	\$20,500	\$11,500	-43.9%	-\$9,000
<b>Total Personnel Services:</b>		<b>\$727,652</b>	<b>\$1,051,000</b>	<b>\$983,500</b>	<b>-6.4%</b>	<b>-\$67,500</b>
<b>Supplies</b>						
OFFICE SUPPLIES	114-5-2251-230	\$2,308	\$4,000	\$5,000	25%	\$1,000
BUILDING JANITORIAL SUPPLIES	114-5-2251-231	\$664	\$1,500	\$1,500	0%	\$0
COMPUTER/PRINTER SUPPLIES	114-5-2251-232	\$2,158	\$4,000	\$5,000	25%	\$1,000
EQUIPMENT/FURNITURE PURCHASE	114-5-2251-237	\$516	\$1,000	\$1,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	114-5-2251-249	\$1,001	\$4,000	\$4,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	114-5-2251-254	\$217	\$500	\$1,000	100%	\$500

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
SOFTWARE MAINT CONTRACT	114-5-2251-265	\$0		\$500	N/A	\$500
<b>Total Supplies:</b>		<b>\$6,863</b>	<b>\$15,000</b>	<b>\$18,000</b>	<b>20%</b>	<b>\$3,000</b>
<b>Services</b>						
CONTRACTED SERVICES	114-5-2251-313	\$2,791	\$3,000	\$3,500	16.7%	\$500
INTERPRETER	114-5-2251-319	\$48,523	\$7,500	\$7,500	0%	\$0
ARMORED CAR SERVICES	114-5-2251-338	\$0	\$7,000	\$8,500	21.4%	\$1,500
JURY POLL EXPENSES	114-5-2251-339	\$0	\$4,000	\$4,000	0%	\$0
SECURITY SERVICES	114-5-2251-345	\$0	\$0	\$70,000	N/A	\$70,000
PRINTING COST	114-5-2251-360	\$1,506	\$5,500	\$5,500	0%	\$0
MAILING COST	114-5-2251-362	\$1,322	\$3,000	\$3,000	0%	\$0
DUES-MEMBERSHIPS-FEES	114-5-2251-370	\$370	\$1,500	\$1,500	0%	\$0
SUBSCRIPTIONS	114-5-2251-371	\$5,689	\$3,000	\$3,500	16.7%	\$500
BANK CHARGES/MERCHANT SERVICES	114-5-2251-372	\$0	\$9,000	\$9,000	0%	\$0
MISCELLANEOUS EXPENSES	114-5-2251-377	\$5,739	\$3,000	\$4,000	33.3%	\$1,000
<b>Total Services:</b>		<b>\$65,941</b>	<b>\$46,500</b>	<b>\$120,000</b>	<b>158.1%</b>	<b>\$73,500</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	114-5-2251-617			\$7,000	N/A	\$7,000
<b>Total Capital Outlays/Projects:</b>				<b>\$7,000</b>	<b>N/A</b>	<b>\$7,000</b>
<b>Total Expense Objects:</b>		<b>\$800,456</b>	<b>\$1,112,500</b>	<b>\$1,128,500</b>	<b>1.4%</b>	<b>\$16,000</b>

## Fund Balance

### Projections



## Significant Changes

- Court Security contract increased by \$20,000 and transferred from the court enhancement fund to the Court’s general operating budget and increase to accommodate anticipated billing rate changes for FY 2022/23.
- Reclassed a position and eliminated 1.5 FTE.

## Accomplishments

- The triennial external audit for Minimum Accounting Standards (MAS) was performed in September 2021. The report returned with few minor findings that have since been addressed by updating financial policies and procedures.
- The Court has established an updated organizational structure that includes a professional level position that was created from 1.5 existing FTEs. The new position is in line with industry standards for courts.
- In accordance with the Arizona Code of Judicial Administration (ACJA), the Court established a Security and Emergency Preparedness Committee (SEPC). In addition, and in accordance with the ACJA, the Maricopa County Superior Court’s Security Department performed a security assessment of the El Mirage City Court.
- The Court established a system for following-up with defendants who have outstanding sentencing requirements such as counseling, restitution, fines/fees, etc. This approach allows the court to track case compliance in a standardized manner.

## Objectives

- To continue to best practice and connect with other courts and industry leaders to remain committed to our goal of continuous improvement.
- To continue to engage court users through the use of the Compliance Assistance Program, Pay Near Me, Compliance Dockets, specialty courts, and other measures.
- To modify the Court’s Website to make it more informative, accessible, and user friendly. Explore how we can make it easier for court users to pay online.

## Program Performance

Strategic Initiative	Program Performance	Actual CY 2021	Projected CY 2022	Projected CY 2023
Effective Government	Timely resolution of cases in accordance with Arizona Supreme Court time standards. <sup>1</sup>	a. Criminal 77.65% within 60 days	a. Criminal 75% w/in 60 days	a. Criminal 75% w/in 60 days
		b. DUI 90.24% within 120 days	b. DUI 85% w/in 120 days	b. DUI 85% w/in 120 days
		c. Civil Traffic 67.55% within 60 days	c. Civil Traffic 80% w/in 60 days	c. Civil Traffic 80% w/in 60 days
		d. Local Ordinance 100% within 60 days	d. Local Ordinance 75% w/in 60 days	d. Local Ordinance 75% w/in 60 days
		e. Contested Hearings 93.75% within 10 days	e. Contested Hearings 90% w/in 10 days	e. Contested Hearings 90% w/in 10 days
Effective Government	Adherence to Committee on Judicial Education and Training requirements. <sup>2</sup>	Required: 112 hours	Required: 128 hours	Required: 128 hours
		Accomplished: 289 hours	Goal: 128 hours	Goal: 128 hours

### Analysis of Program Performance

1. Time standards are measured from the filing of the complaint through disposition (dismissal, acquittal, judgement and sentencing). Time standards per case type: Misdemeanor: 75% within 60 days, DUI: 85% within 120 days, Civil Traffic: 80% within 60 days, Local Ordinance: 75% within 60 days, Contested Hearings: 90% within 10 days.
2. The Committee on Judicial Education and Training (COJET) is a sub-committee of the Arizona Supreme Court and assists in developing educational policies and standards for Arizona courts and is responsible for monitoring the quality of educational programs, recommending changes in policies and standards, and approving guidelines for accrediting training programs. The current standard states that all full-time court employees are required to complete 16 hours of COJET training each calendar year.



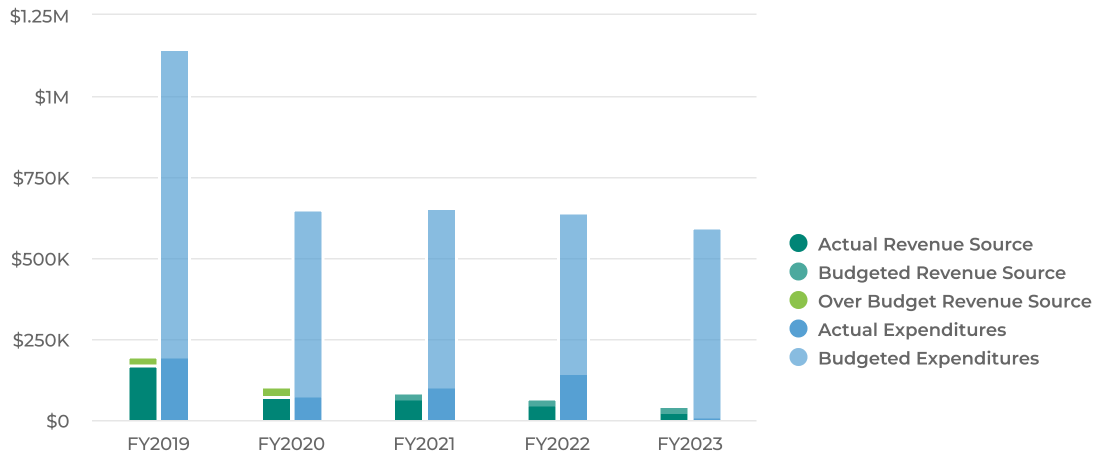
# Court Enhancement

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 \$45K of revenue in FY2023, which represents a 35.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.7% or \$43K to \$599K in FY2023.

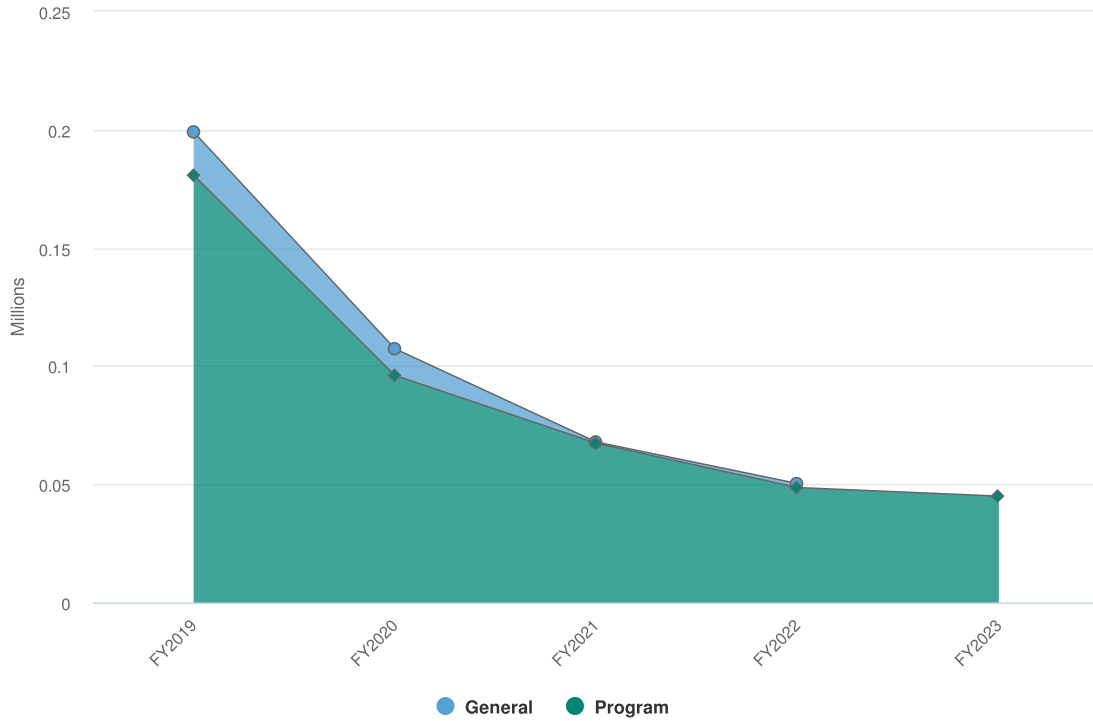




# Revenues

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 two-thirds of that revenue is from court tech fees.

## Budgeted and Historical 2023 Revenues



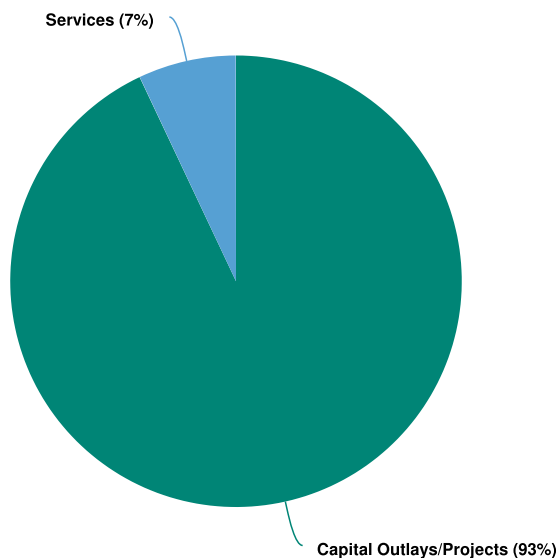
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
COURT TIME PMT REVENUE	121-4-1159-223	\$10,389	\$10,000	\$10,000	0%	\$0
COURT FTG FEE REVENUE	121-4-1159-231	\$8,156	\$10,000	\$5,000	-50%	-\$5,000
COURT TECH ACCT REVENUE	121-4-1159-232	\$48,847	\$50,000	\$30,000	-40%	-\$20,000
<b>Total Program:</b>		<b>\$67,392</b>	<b>\$70,000</b>	<b>\$45,000</b>	<b>-35.7%</b>	<b>-\$25,000</b>
<b>General</b>						
INTEREST REVENUE	121-4-2611-511	\$522	\$0	\$0	0%	\$0
<b>Total General:</b>		<b>\$522</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$67,914</b>	<b>\$70,000</b>	<b>\$45,000</b>	<b>-35.7%</b>	<b>-\$25,000</b>



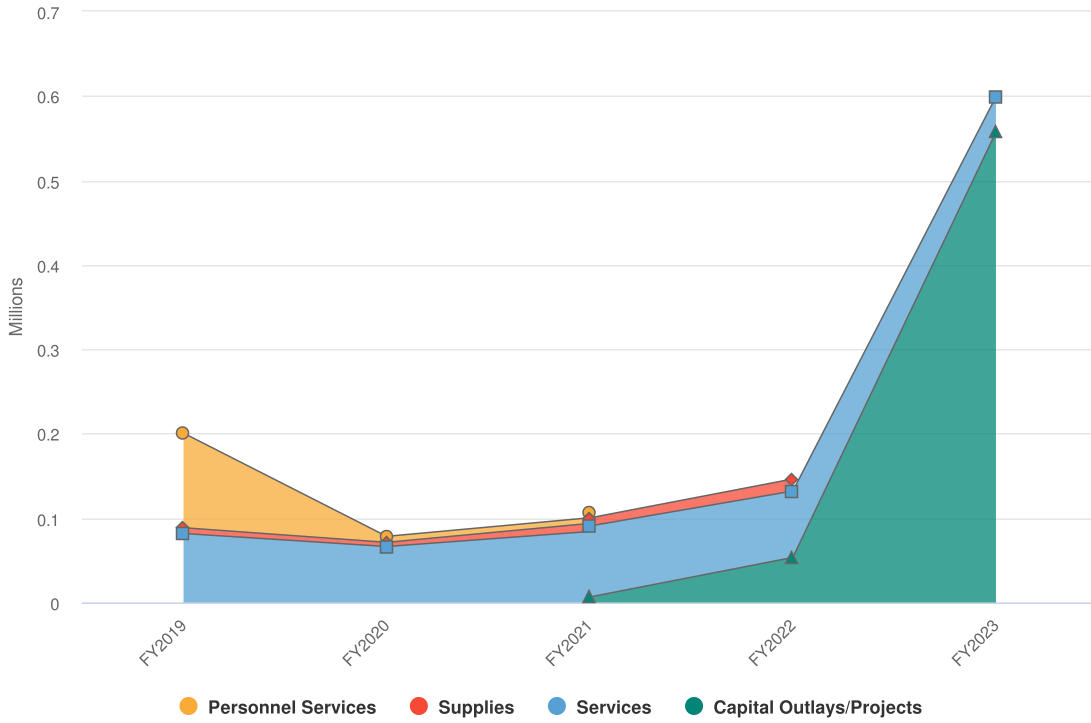
## Expenditures by Expense Type

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, therefore decreasing the expenditures for the fund.

### Budgeted Expenditures by Expense Type



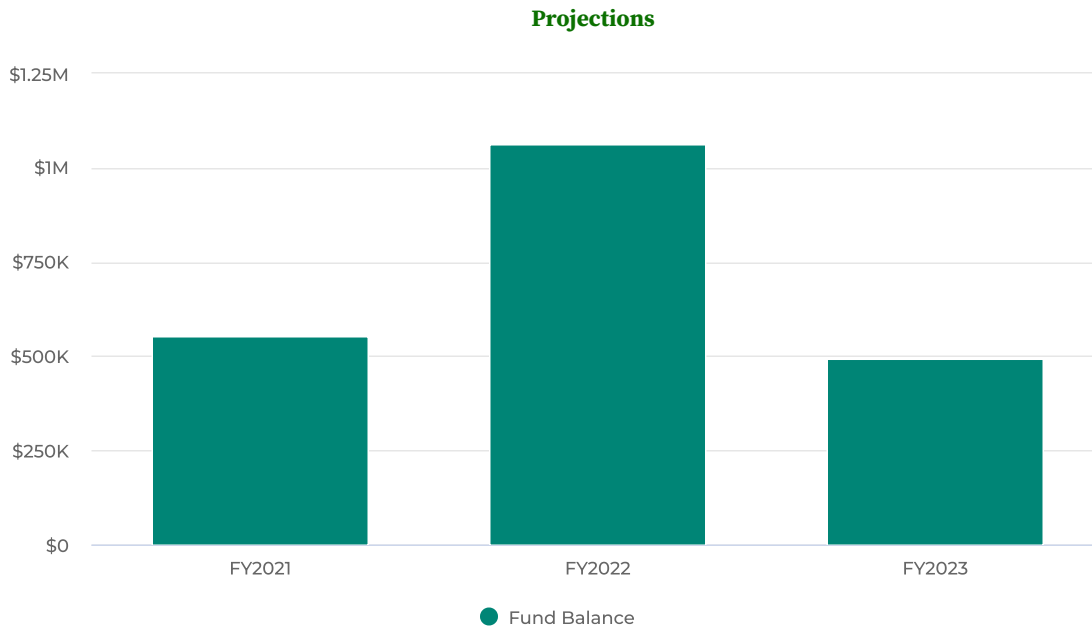
### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	121-5-2251-199	\$6,699	\$0	\$0	0%	\$0
<b>Total Personnel Services:</b>		<b>\$6,699</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Supplies</b>						
COMPUTER/PRINTER SUPPLIES	121-5-2251-232	\$98	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	121-5-2251-237	\$7,192	\$0	\$0	0%	\$0
SOFTWARE PURCHASE	121-5-2251-248	\$1,639	\$0	\$0	0%	\$0
BUILDING MAINTENANCE/REPAIRS	121-5-2251-250	\$648	\$0	\$0	0%	\$0
<b>Total Supplies:</b>		<b>\$9,577</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
PROFESSIONAL SERVICES	121-5-2251-311	\$0	\$3,500	\$3,500	0%	\$0
CONTRACTED SERVICES	121-5-2251-313	\$23,575	\$24,500	\$24,500	0%	\$0
ARMORED CAR SERVICES	121-5-2251-338	\$5,917	\$0	\$0	0%	\$0
SECURITY SERVICES	121-5-2251-345	\$45,433	\$50,000	\$0	-100%	-\$50,000
TRAVEL AND PER DIEM	121-5-2251-350	\$210	\$5,000	\$5,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	121-5-2251-351	\$1,300	\$9,000	\$9,000	0%	\$0
BANK CHARGES/MERCHANT SERVICES	121-5-2251-372	\$3,350	\$0	\$0	0%	\$0
MISCELLANEOUS EXPENSES	121-5-2251-377	\$4,309	\$0	\$0	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total Services:</b>		\$84,093	\$92,000	\$42,000	-54.3%	-\$50,000
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	121-5-2251-617		\$0	\$60,000	N/A	\$60,000
BUILDINGS AND IMPROVEMENTS	121-5-2251-656	\$6,530	\$550,000	\$497,000	-9.6%	-\$53,000
<b>Total Capital Outlays/Projects:</b>		\$6,530	\$550,000	\$557,000	1.3%	\$7,000
<b>Total Expense Objects:</b>		\$106,899	\$642,000	\$599,000	-6.7%	-\$43,000

## Fund Balance



## Significant Changes

- Court Security Contract was moved to the Court Fund.



# 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.

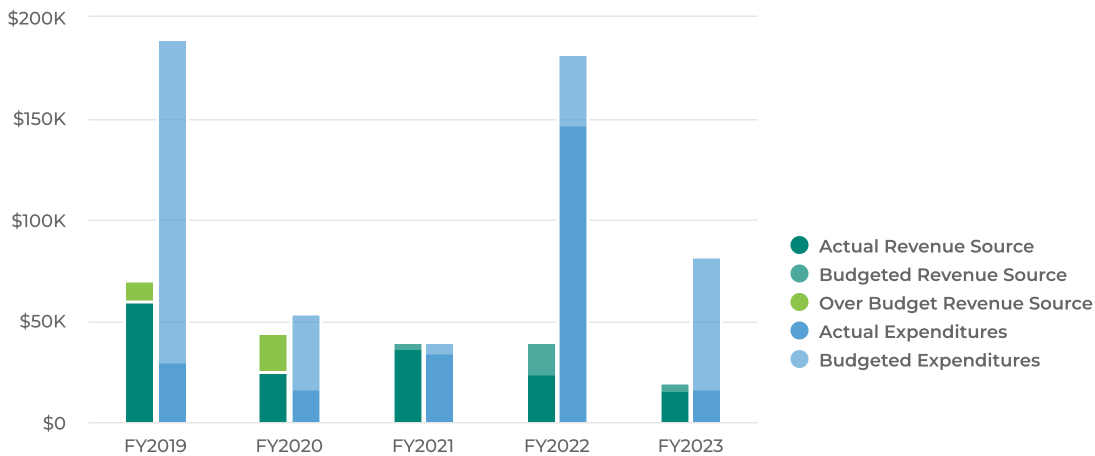
Or if ALL of the following apply:

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

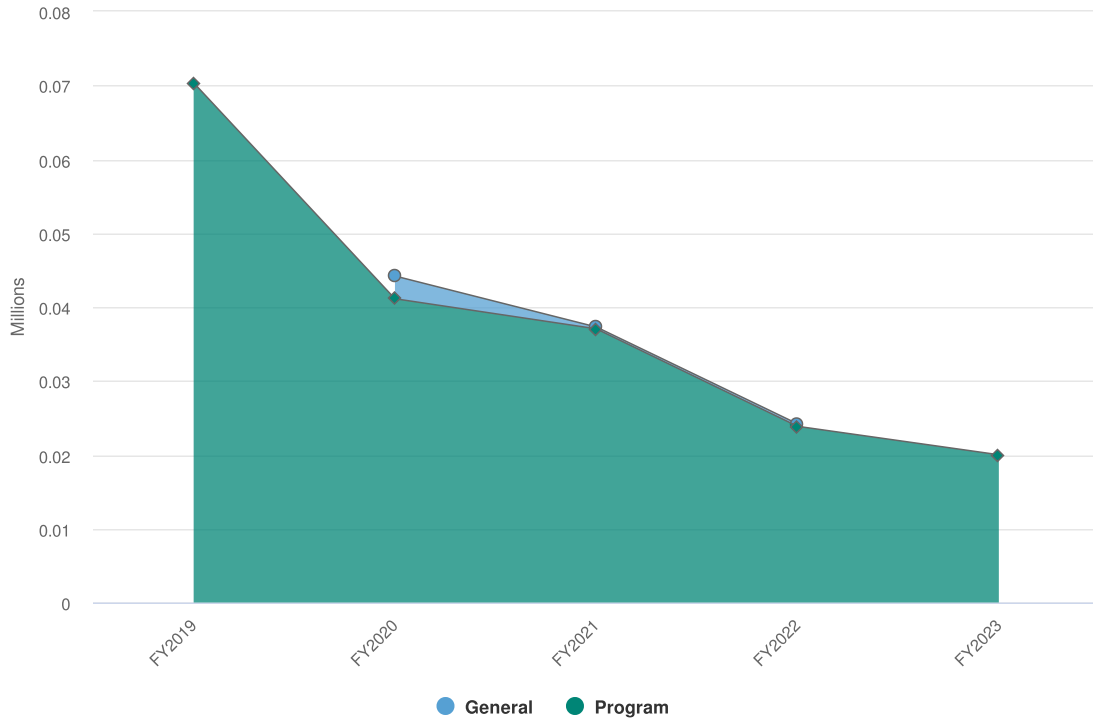
The City of El Mirage is projecting \$20K of revenue in FY2023, which represents a 50% decrease over the prior year. Budgeted expenditures are projected to decrease by \$100K to \$83K in FY2023.



# 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 2023 Revenues



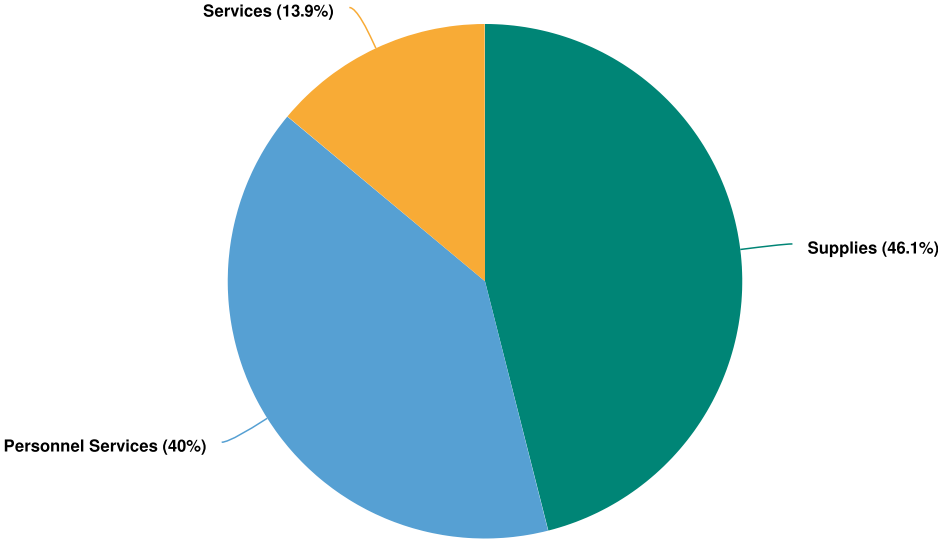
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
IMPOUND REVENUE(28-3511)	128-4-1159-221	\$37,050	\$40,000	\$20,000	-50%	-\$20,000
<b>Total Program:</b>		<b>\$37,050</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>-50%</b>	<b>-\$20,000</b>
<b>General</b>						
INTEREST REVENUE	128-4-2611-511	\$249	\$0	\$0	0%	\$0
<b>Total General:</b>		<b>\$249</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$37,299</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>-50%</b>	<b>-\$20,000</b>



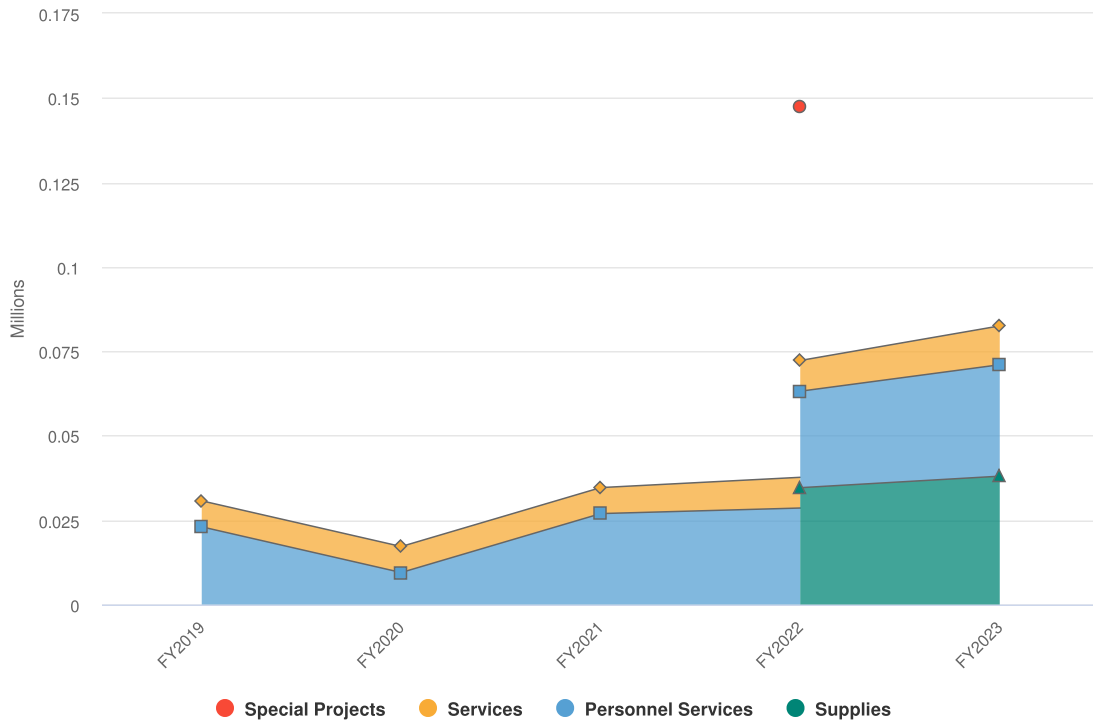
### Expenditures by Expense Type

In the prior budget year, the Police Towing Fund expenditures were in excess of the revenues to spend down the fund balance and for this budget year, the special projects were reduced to maintain a fund balance.

#### Budgeted Expenditures by Expense Type

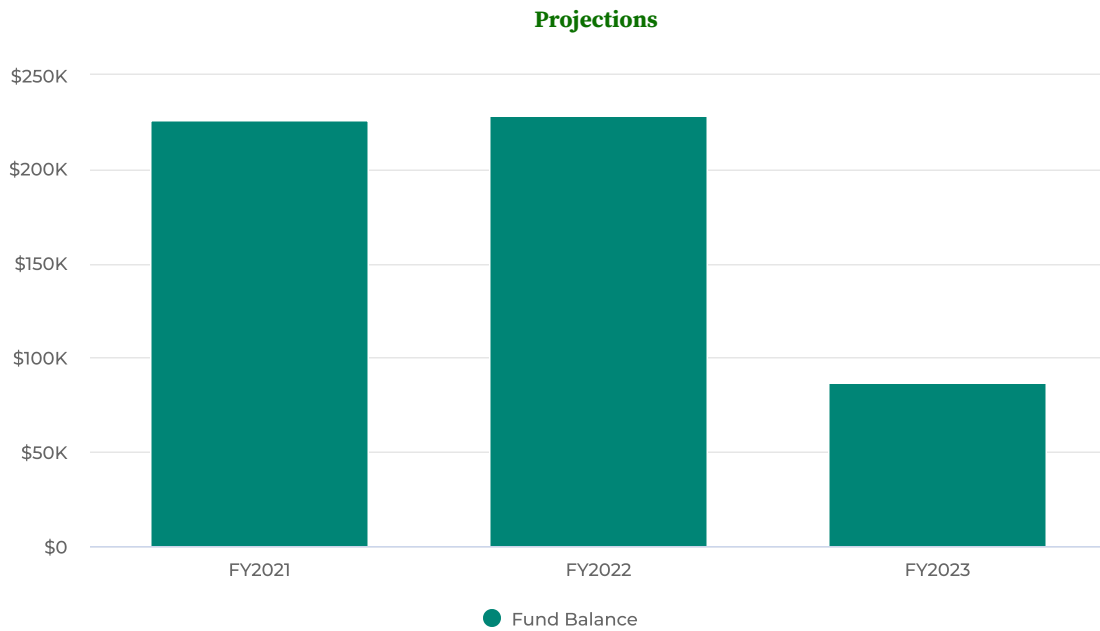


### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	128-5-2111-199	\$26,919	\$32,000	\$33,000	3.1%	\$1,000
<b>Total Personnel Services:</b>		<b>\$26,919</b>	<b>\$32,000</b>	<b>\$33,000</b>	<b>3.1%</b>	<b>\$1,000</b>
<b>Supplies</b>						
MEDICAL EQUIPMENT/SUPPLIES	128-5-2111-212	\$0	\$7,000	\$10,000	42.9%	\$3,000
SOFTWARE MAINT CONTRACT	128-5-2111-265	\$0	\$28,000	\$28,000	0%	\$0
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$35,000</b>	<b>\$38,000</b>	<b>8.6%</b>	<b>\$3,000</b>
<b>Services</b>						
DUES-MEMBERSHIPS-FEES	128-5-2111-370	\$7,700	\$8,000	\$11,500	43.8%	\$3,500
<b>Total Services:</b>		<b>\$7,700</b>	<b>\$8,000</b>	<b>\$11,500</b>	<b>43.8%</b>	<b>\$3,500</b>
<b>Special Projects</b>						
SPECIAL PROJECTS	128-5-2111-418	\$0	\$107,000	\$0	-100%	-\$107,000
<b>Total Special Projects:</b>		<b>\$0</b>	<b>\$107,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$107,000</b>
<b>Total Expense Objects:</b>		<b>\$34,619</b>	<b>\$182,000</b>	<b>\$82,500</b>	<b>-54.7%</b>	<b>-\$99,500</b>

## Fund Balance



## Significant Changes

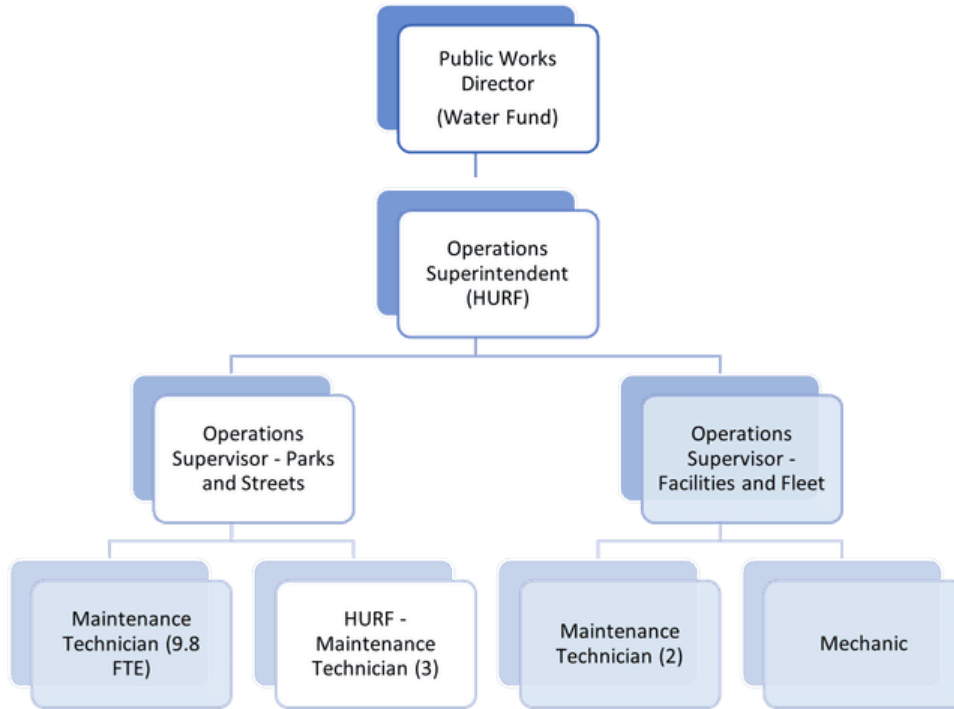
- Medical Equip/Supplies increased by \$3,000 to purchase frequently used and higher quality personal protective equipment.
- There are no Special Projects budgeted in this fund for FY2023.



# HURF

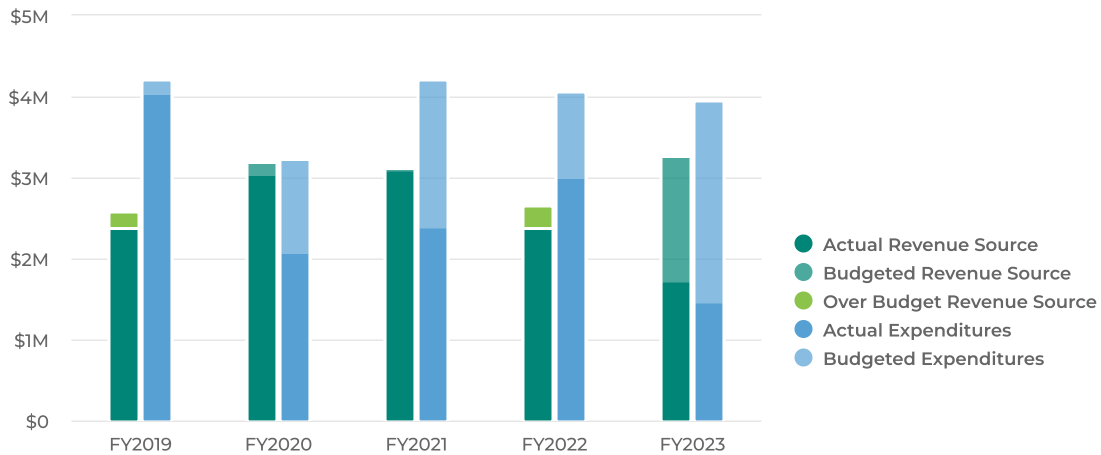
The highway user revenue fund (HURF) is responsible for the upkeep of City streets and right-of-ways. HURF accomplishes this through the pavement maintenance program, routine street sweeping, contract administration for right-of-way landscaping, traffic signal maintenance contract, and emergency service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

## Organizational Chart



## Summary

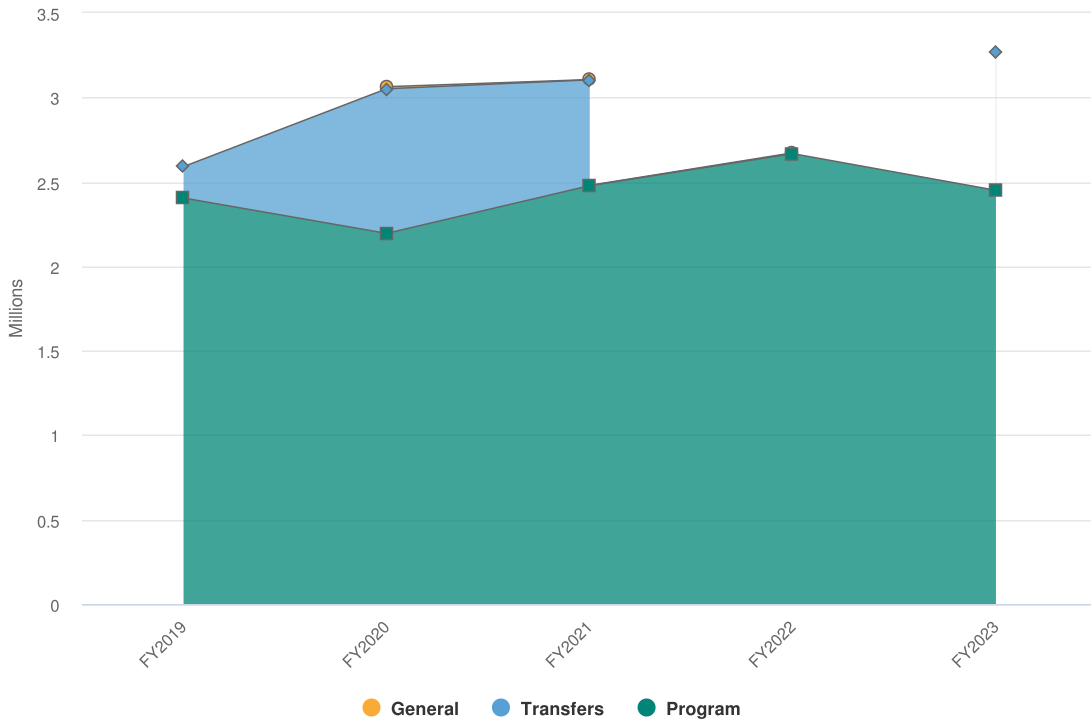
The City of El Mirage is projecting \$3.27M of revenue in FY2023, which represents a 37.5% increase over the prior year. Budgeted expenditures are projected to decrease by 2.5% or \$101.5K to \$3.96M in FY2023.



# 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 2023 Revenues



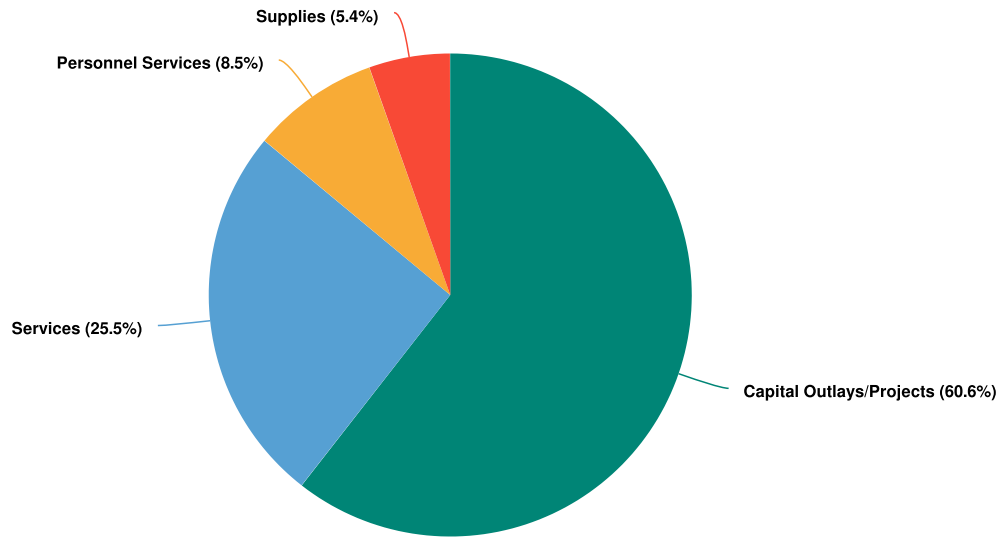
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
HURF/STATE GASOLINE TAX	131-4-1232-311	\$2,477,513	\$2,380,000	\$2,450,000	2.9%	\$70,000
<b>Total Program:</b>		<b>\$2,477,513</b>	<b>\$2,380,000</b>	<b>\$2,450,000</b>	<b>2.9%</b>	<b>\$70,000</b>
<b>General</b>						
INTEREST REVENUE	131-4-2611-511	\$1,698	\$0	\$0	0%	\$0
<b>Total General:</b>		<b>\$1,698</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Transfers</b>						
TRANSFER IN	131-4-9999-971	\$626,500	\$0	\$823,000	N/A	\$823,000
<b>Total Transfers:</b>		<b>\$626,500</b>	<b>\$0</b>	<b>\$823,000</b>	<b>N/A</b>	<b>\$823,000</b>
<b>Total Revenue Source:</b>		<b>\$3,105,711</b>	<b>\$2,380,000</b>	<b>\$3,273,000</b>	<b>37.5%</b>	<b>\$893,000</b>



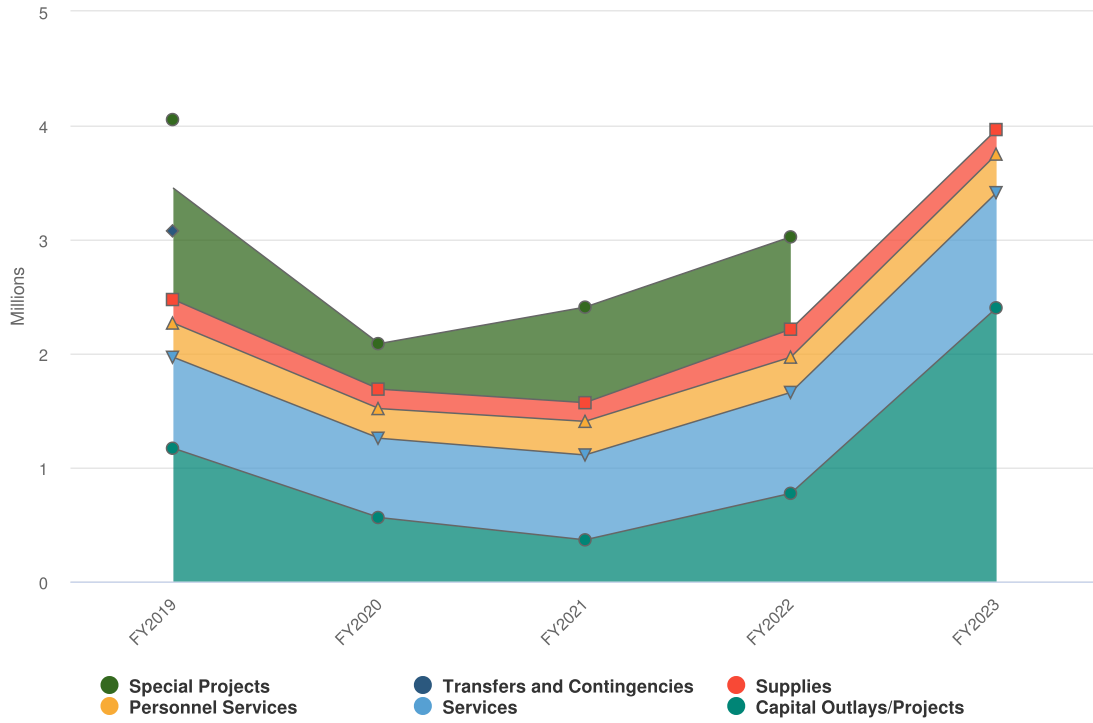
## Expenditures by Expense Type

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



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	131-5-3581-110	\$193,392	\$202,000	\$213,000	5.4%	\$11,000
OVERTIME	131-5-3581-111	\$3,299	\$5,000	\$5,000	0%	\$0
ON CALL PAY	131-5-3581-116	\$0	\$10,000	\$10,000	0%	\$0
COMP TIME	131-5-3581-117	\$341	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	131-5-3581-120	\$46,884	\$51,000	\$53,000	3.9%	\$2,000
SOCIAL SECURITY CONTRIBUTION	131-5-3581-130	\$11,430	\$14,000	\$15,000	7.1%	\$1,000
MEDICARE CONTRIBUTION	131-5-3581-131	\$2,673	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	131-5-3581-132	\$24,082	\$29,000	\$29,000	0%	\$0
WORKERS COMPENSATION	131-5-3581-140	\$12,541	\$6,000	\$7,000	16.7%	\$1,000
UNEMPLOYMENT INSURANCE	131-5-3581-141	\$160	\$2,000	\$2,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$294,802</b>	<b>\$323,000</b>	<b>\$338,000</b>	<b>4.6%</b>	<b>\$15,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	131-5-3581-210	\$1,203	\$2,500	\$2,500	0%	\$0
FUEL AND LUBRICANTS	131-5-3581-211	\$11,839	\$15,000	\$15,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	131-5-3581-213	\$1,992	\$3,000	\$3,000	0%	\$0
STREET SIGN EXPENSES	131-5-3581-219	\$24,247	\$26,000	\$26,000	0%	\$0
CHEMICALS	131-5-3581-222	\$9,368	\$9,000	\$9,000	0%	\$0
ASPHALT/COAL MATERIAL	131-5-3581-225	\$1,596	\$4,500	\$4,500	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
EQUIPMENT/FURNITURE PURCHASE	131-5-3581-237	\$0	\$6,000	\$6,000	0%	\$0
IRRIGATION SUPPLIES	131-5-3581-243	\$606	\$3,000	\$3,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	131-5-3581-249	\$2,658	\$11,000	\$11,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	131-5-3581-253	\$6,687	\$7,000	\$7,000	0%	\$0
OTHER MAINTENANCE/REPAIRS	131-5-3581-269	\$321	\$14,000	\$14,000	0%	\$0
TRAFFIC SIGNAL MAINT/REPAIRS	131-5-3581-270	\$103,528	\$114,500	\$114,500	0%	\$0
<b>Total Supplies:</b>		<b>\$164,046</b>	<b>\$215,500</b>	<b>\$215,500</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
CONTRACTED SERVICES	131-5-3581-313	\$287,074	\$324,500	\$324,500	0%	\$0
EQUIPMENT RENT/LEASES	131-5-3581-328	\$0	\$2,500	\$2,500	0%	\$0
TRAVEL AND PER DIEM	131-5-3581-350	\$0	\$500	\$500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	131-5-3581-351	\$0	\$2,000	\$2,500	25%	\$500
PUBLISHING/ADVERTISEMENT COST	131-5-3581-361	\$679	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	131-5-3581-370	\$1,850	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	131-5-3581-381	\$7,128	\$4,000	\$6,000	50%	\$2,000
BUILDING WATER/SEWER SERVICES	131-5-3581-385	\$0	\$12,000	\$12,000	0%	\$0
LANDSCAPING/IRRIGATION	131-5-3581-386	\$0	\$130,000	\$130,000	0%	\$0
STREET/TRAFFIC LIGHT ELEC	131-5-3581-388	\$447,839	\$430,000	\$530,000	23.3%	\$100,000
<b>Total Services:</b>		<b>\$744,570</b>	<b>\$907,500</b>	<b>\$1,010,000</b>	<b>11.3%</b>	<b>\$102,500</b>
<b>Special Projects</b>						
STREET IMPROVEMENTS	131-5-3581-460	\$837,919	\$0	\$0	0%	\$0
<b>Total Special Projects:</b>		<b>\$837,919</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	131-5-3581-617	\$68,064	\$112,500	\$54,000	-52%	-\$58,500
VEHICLES	131-5-3581-650	\$47,938	\$47,000	\$47,000	0%	\$0
INFRASTRUCTURE	131-5-3581-657	\$249,385	\$2,400,500	\$2,098,000	-12.6%	-\$302,500
LAND IMPROVEMENTS	131-5-3581-658	\$0	\$60,000	\$202,000	236.7%	\$142,000
<b>Total Capital Outlays/Projects:</b>		<b>\$365,387</b>	<b>\$2,620,000</b>	<b>\$2,401,000</b>	<b>-8.4%</b>	<b>-\$219,000</b>
<b>Total Expense Objects:</b>		<b>\$2,406,723</b>	<b>\$4,066,000</b>	<b>\$3,964,500</b>	<b>-2.5%</b>	<b>-\$101,500</b>

## Fund Balance



## Significant Changes

- Street Traffic Light Electricity increased by \$100,000 to align with the actual expense.

## Accomplishments

- Thirty-seven miles underwent pavement maintenance improvements: Cactus Park, Dysart Park, Arizona Brisas, Sunnyvale.

## Objectives

- To improve the appearance and safety of City roadways for residents, the Streets Division will maintain City roadways to a minimum standard of a (5 Paser rating) within FY23.

## Program Performance

Strategic Initiative	Program Performance	Target	Actual CY 2021	Projected CY 2022	Projected CY 2023
Superior Infrastructure	HURF Streets - PASER road audit (one time) and data analysis. Ongoing annual audits will be performed each year to compare data and analyze effectiveness of pavement management program.	5.0 rating	NA	NA	5

### Analysis of Program Performance

- Roadway condition contributes to City services and property values. Updated audit rating and subsequent monitoring will provide insight for future budgetary and CIP planning.action plan and budget based on data.



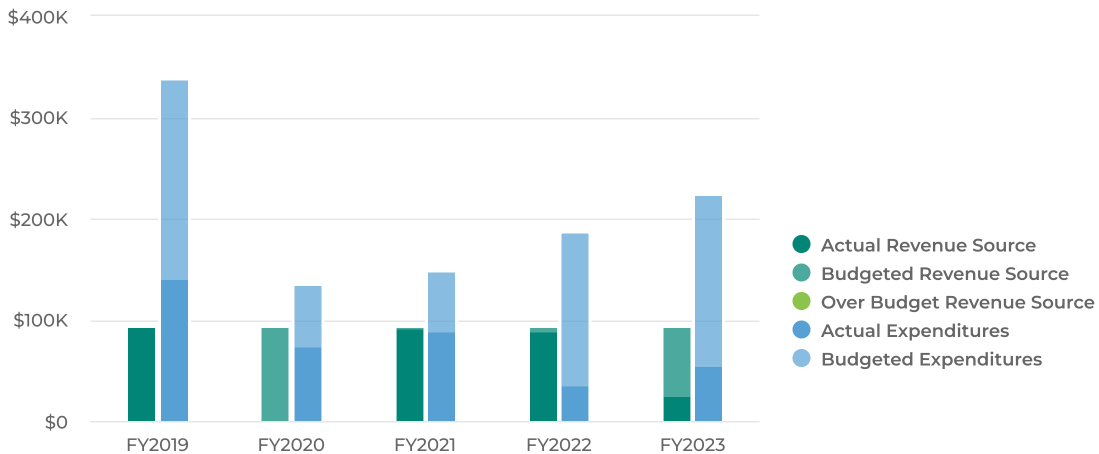
## Dial-A-Ride

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

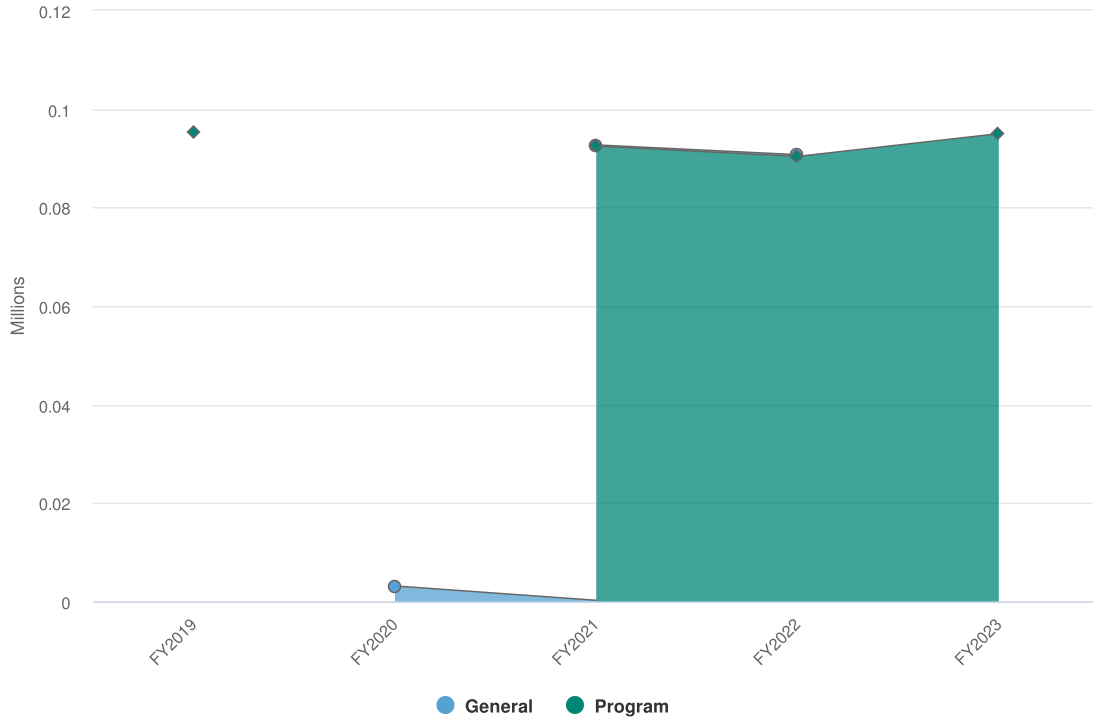
The City of El Mirage is projecting \$95K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 19.7% or \$37K to \$225K in FY2023.



# Revenues

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

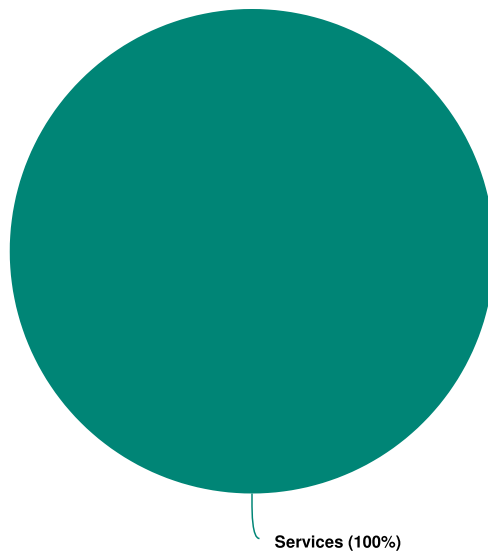
## Budgeted and Historical 2023 Revenues



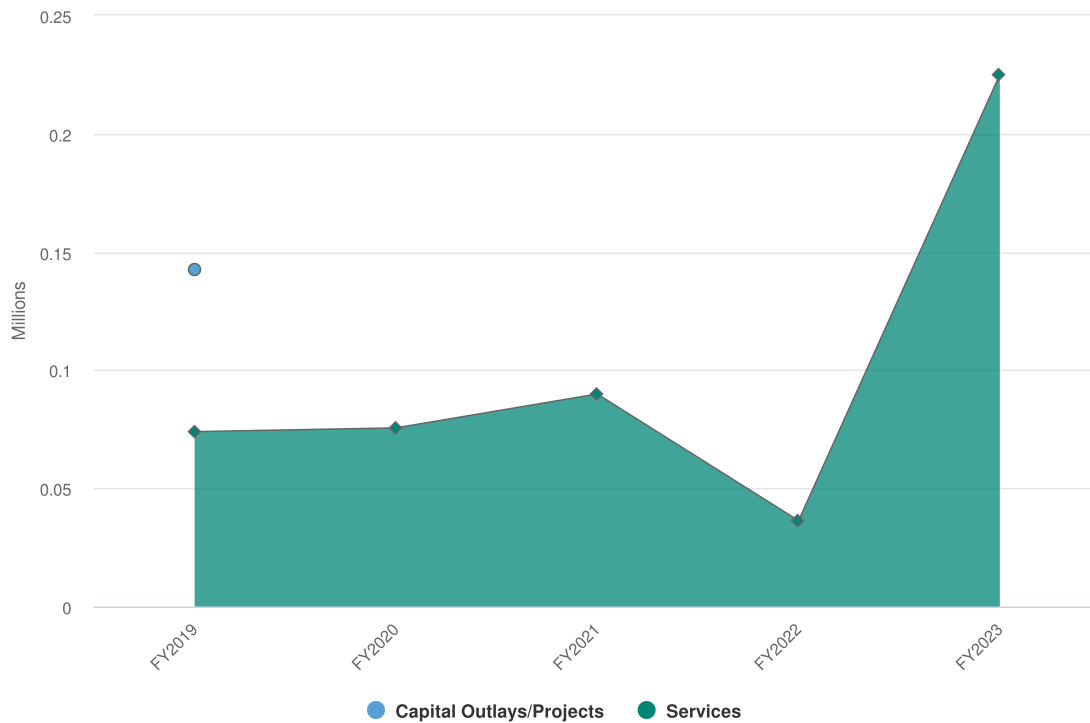
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
LTAF/LOTTERY REVENUE SHARING	141-4-1232-314	\$92,467	\$95,000	\$95,000	0%	\$0
<b>Total Program:</b>		<b>\$92,467</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>0%</b>	<b>\$0</b>
<b>General</b>						
INTEREST REVENUE	141-4-2611-511	\$247	\$0	\$0	0%	\$0
<b>Total General:</b>		<b>\$247</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$92,714</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>0%</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

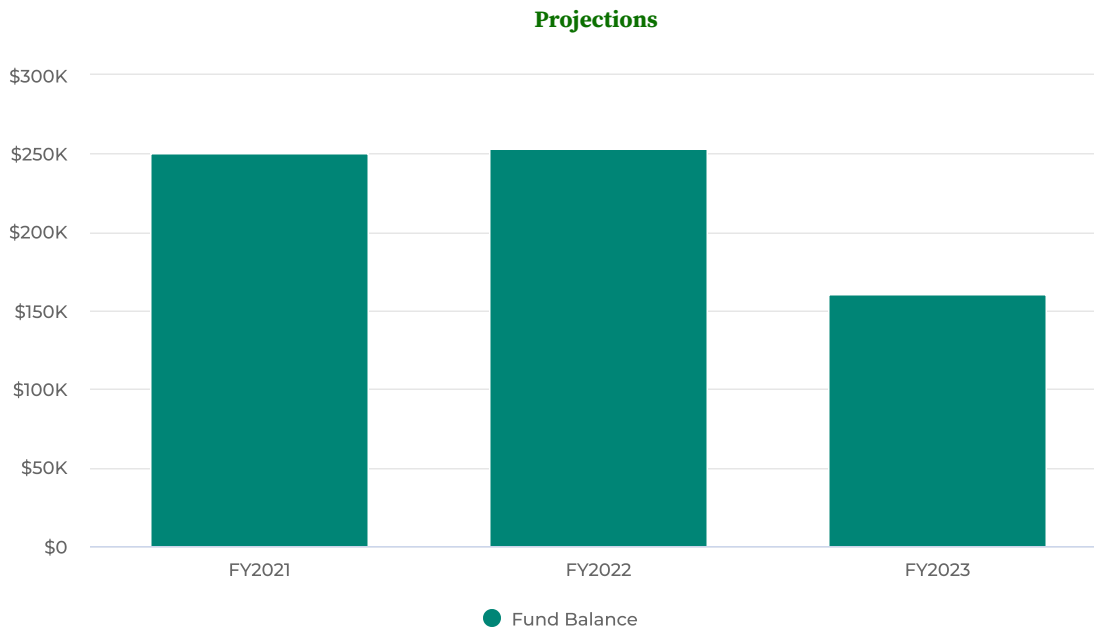


## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Services</b>						
CONTRACTED SERVICES	141-5-3581-313	\$89,887	\$188,000	\$225,000	19.7%	\$37,000
<b>Total Services:</b>		<b>\$89,887</b>	<b>\$188,000</b>	<b>\$225,000</b>	<b>19.7%</b>	<b>\$37,000</b>
<b>Total Expense Objects:</b>		<b>\$89,887</b>	<b>\$188,000</b>	<b>\$225,000</b>	<b>19.7%</b>	<b>\$37,000</b>

## Fund Balance



## Significant Changes

- The City received \$90,370 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.
- Contracted Services line was increased by \$37,000 due to the rising cost of fuel.

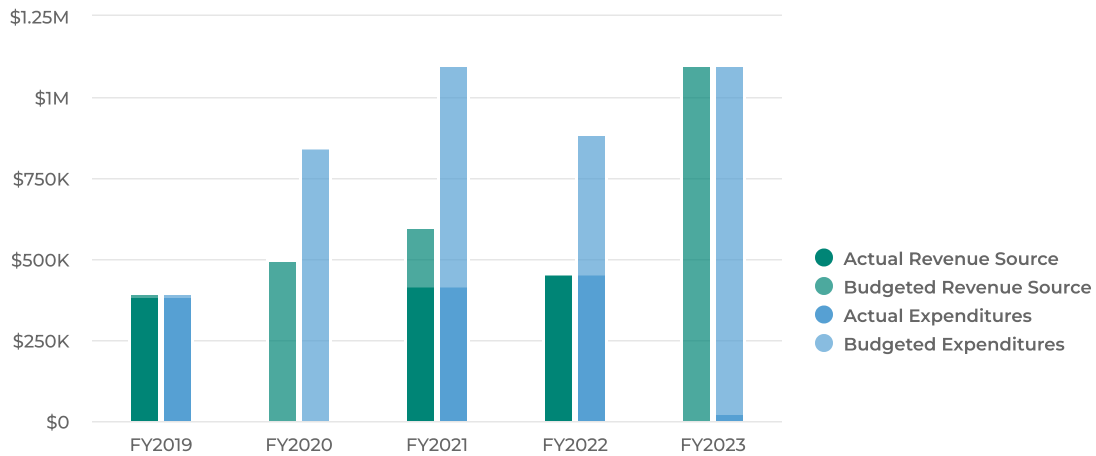


## Block Grant

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 \$1.1M of revenue in FY2023, which represents a significant increase over the prior year. Due to the City not receiving CDBG money, budgeted expenditures are projected to increase by 100% or \$1.1M to \$1.1M in FY2023.

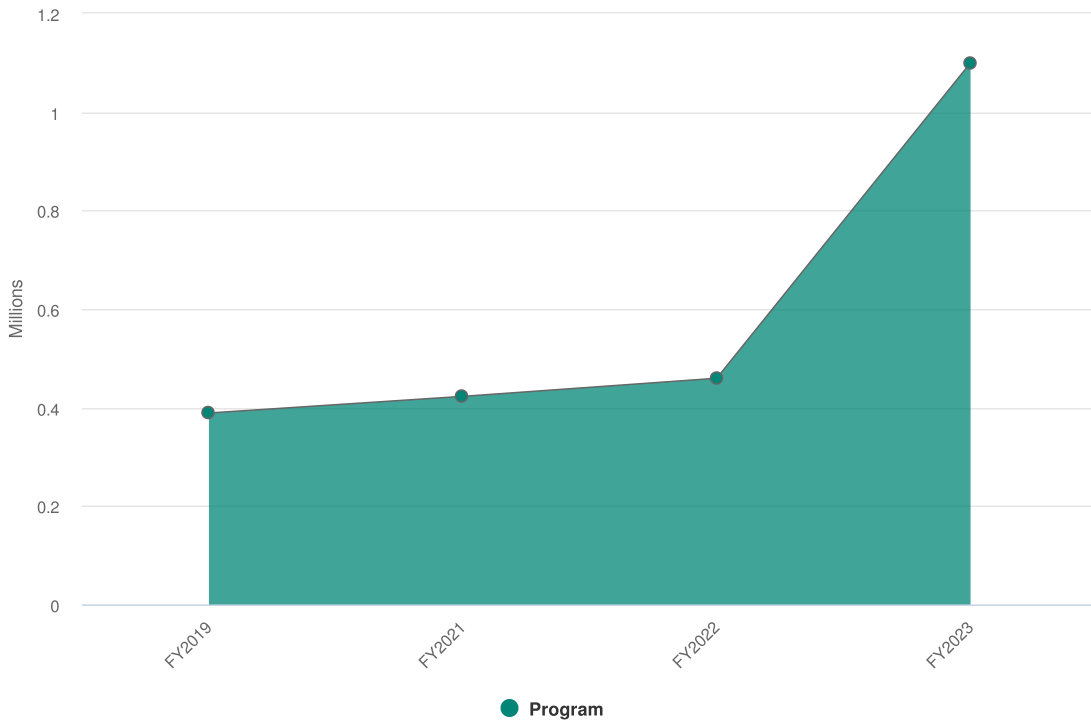


### Revenues

#### Projected 2023 Revenues



### Budgeted and Historical 2023 Revenues



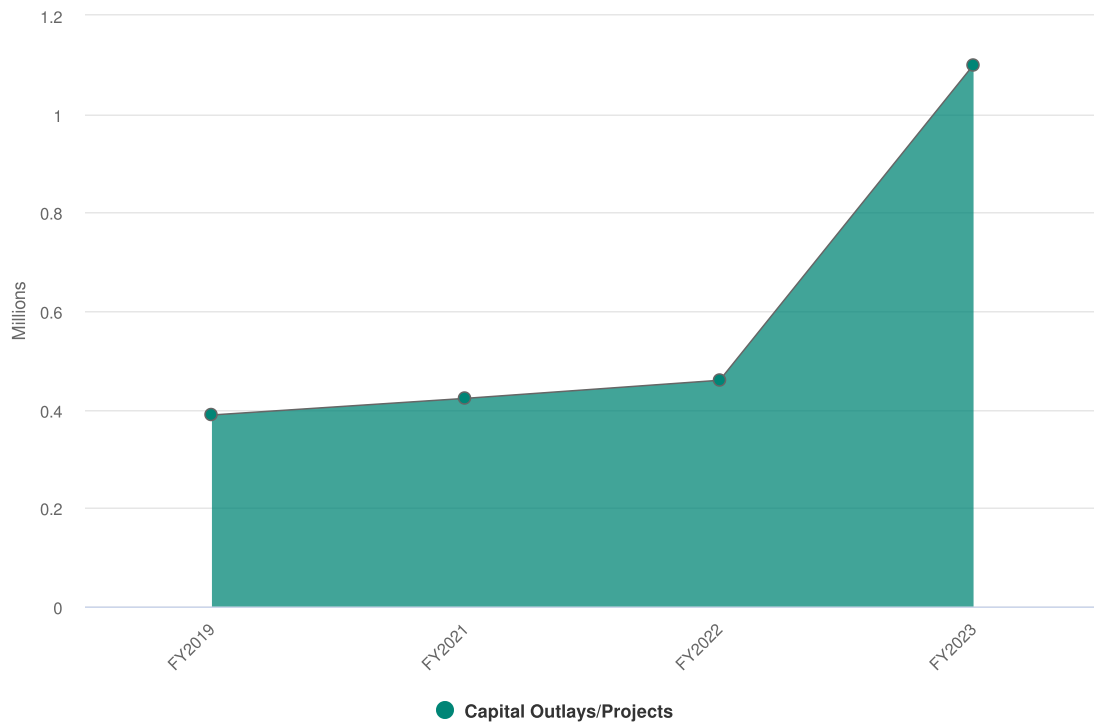
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
FEDERAL GRANTS	148-4-1331-217			\$500,000	N/A	\$500,000
CDBG-FIRE-DG9905	148-4-1331-225	\$0	\$0	\$600,000	N/A	\$600,000
MAIN ST. WATERLINE IMPROVEMENT	148-4-1331-614	\$422,633	\$0	\$0	0%	\$0
<b>Total Program:</b>		<b>\$422,633</b>	<b>\$0</b>	<b>\$1,100,000</b>	<b>N/A</b>	<b>\$1,100,000</b>
<b>Total Revenue Source:</b>		<b>\$422,633</b>	<b>\$0</b>	<b>\$1,100,000</b>	<b>N/A</b>	<b>\$1,100,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



FY2022 Budgeted numbers are currently \$0. When carryforward projects are identified the columns will populate and appear.

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Capital Outlays/Projects</b>				
<b>General Government</b>				
VEHICLE	148-5-1591-650			\$600,000
LAND IMPROVEMENTS	148-5-1591-658			\$500,000
WATER MAINS AND LINES	148-5-1591-673	\$422,633	\$888,000	\$0
<b>Total General Government:</b>		\$422,633	\$888,000	\$1,100,000
<b>Total Capital Outlays/Projects:</b>		\$422,633	\$888,000	\$1,100,000
<b>Total Expense Objects:</b>		\$422,633	\$888,000	\$1,100,000

## Significant Changes

- Vehicle increased for purchase of fire truck.
- Land Improvements increased for the walking trail capital project.



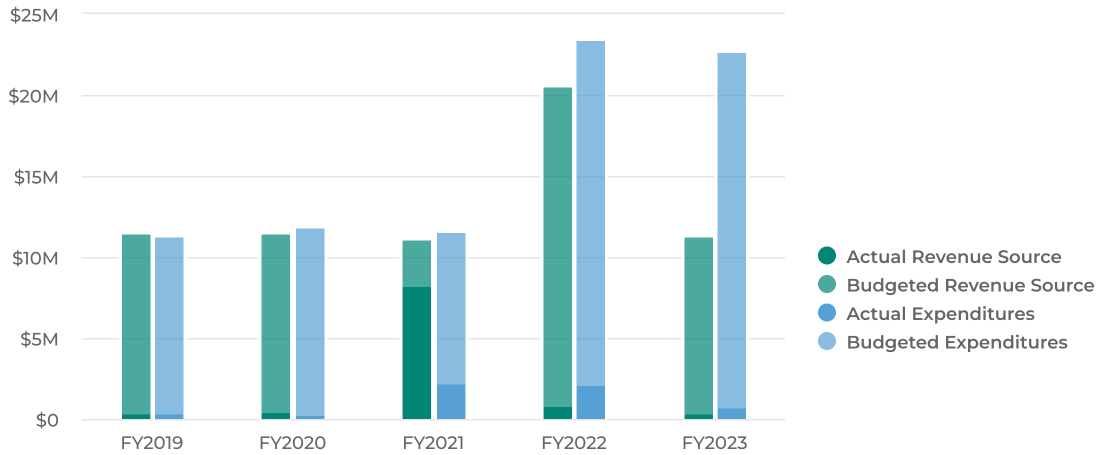


# Special Projects - Grants

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. The City has split the Grant Fund into Grants/Contributions (Fund 147) and Public Safety Grants/Contributions (Fund 149). The City continues to seek and apply for funding that supports its mission.

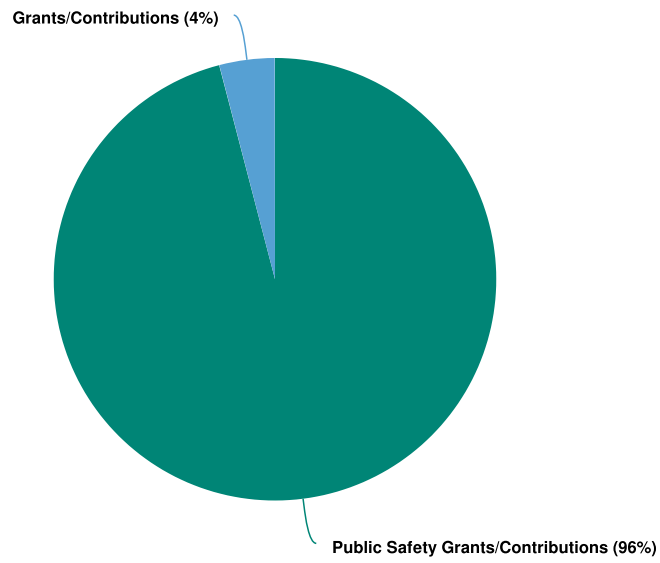
## Summary

The City of El Mirage is projecting \$11.36M of revenue in FY2023, which represents a 45% decrease over the prior year. Budgeted expenditures are projected to increase by 7.2% or \$1.54M to \$22.78M in FY2023.

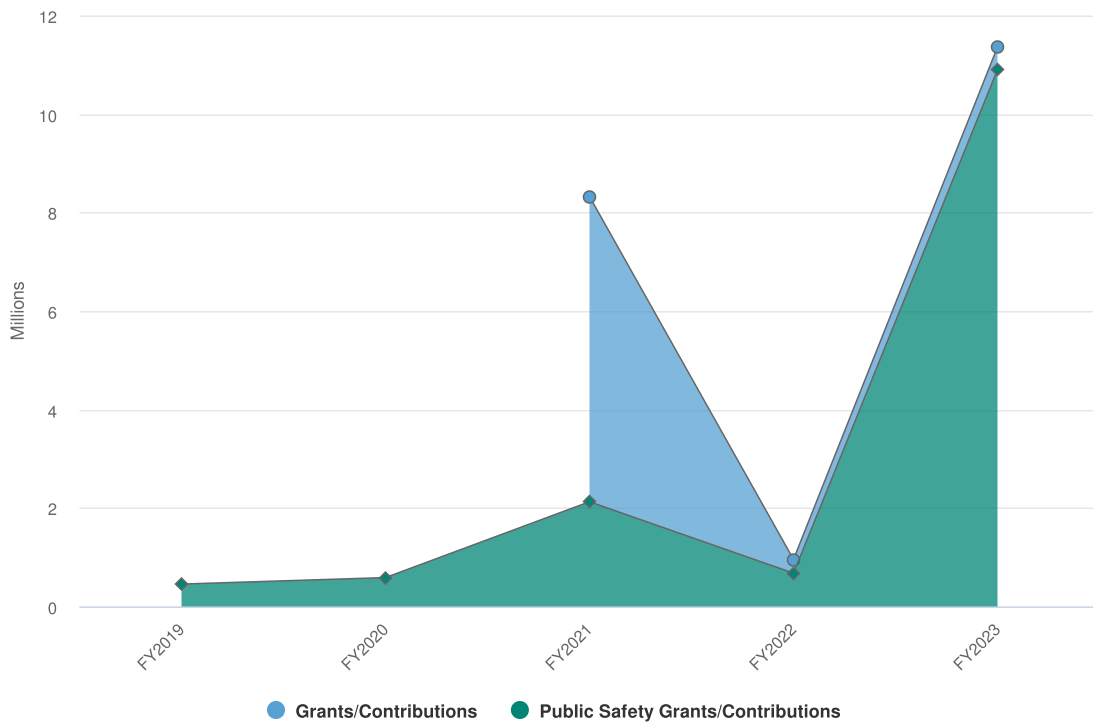


# Revenue by Fund

## 2023 Revenue by Fund



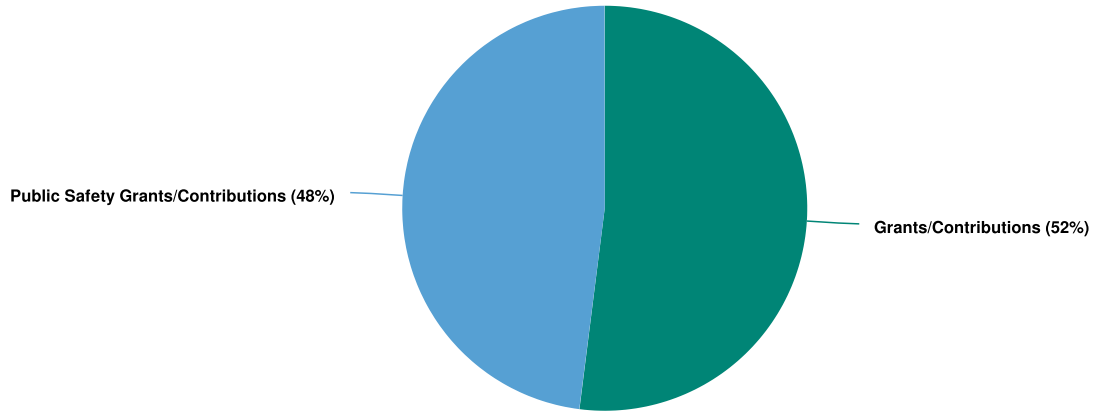
## Budgeted and Historical 2023 Revenue by Fund



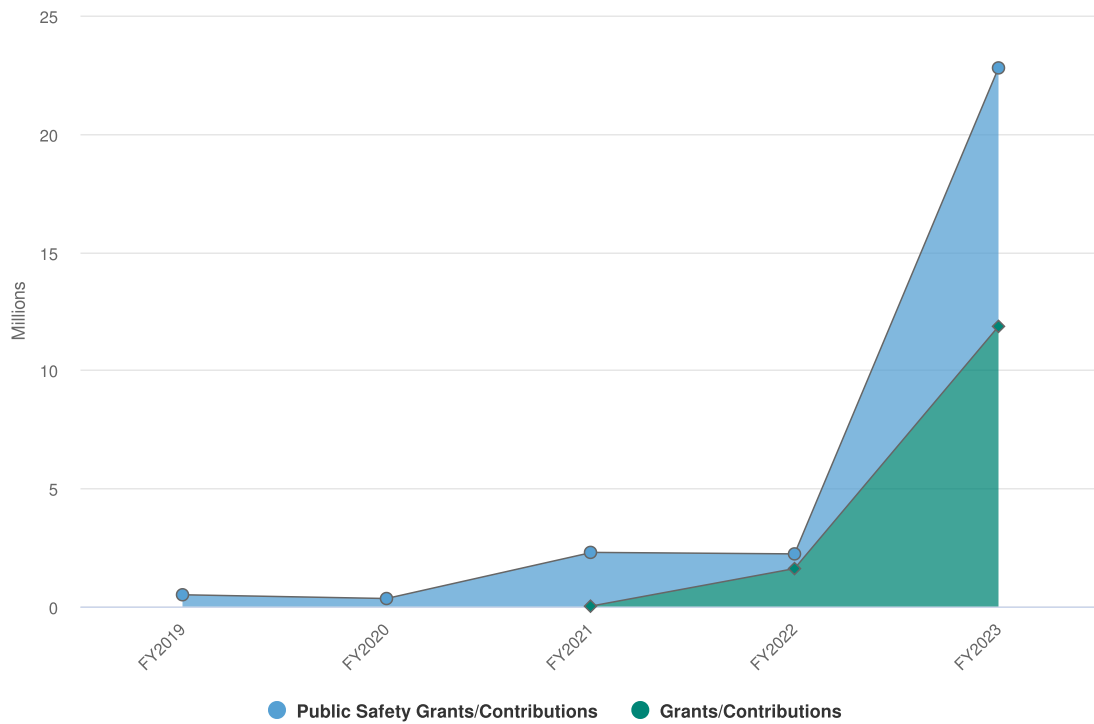
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Grants/Contributions</b>						
<b>Program</b>						
FEDERAL GRANTS	147-4-1231-217	\$5,983,136	\$0	\$0	0%	\$0
GRANT REVENUE	147-4-1239-214	\$2,500	\$0	\$460,000	N/A	\$460,000
<b>Total Program:</b>		<b>\$5,985,636</b>	<b>\$0</b>	<b>\$460,000</b>	<b>N/A</b>	<b>\$460,000</b>
<b>Transfers</b>						
TRANSFER IN	147-4-9999-971	\$212,364	\$0	\$0	0%	\$0
<b>Total Transfers:</b>		<b>\$212,364</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Grants/Contributions:</b>		<b>\$6,198,001</b>	<b>\$0</b>	<b>\$460,000</b>	<b>N/A</b>	<b>\$460,000</b>
<b>Public Safety Grants/Contributions</b>						
<b>Program</b>						
UNCLASSIFIED REVENUES	149-4-1195-151	\$0	\$10,000,000	\$10,000,000	0%	\$0
FEDERAL GRANTS	149-4-1231-217	\$1,777,263	\$9,827,000	\$350,000	-96.4%	-\$9,477,000
DPS - GIITEM GRANT	149-4-1232-213	\$98,910	\$97,000	\$105,000	8.2%	\$8,000
STATE GRANTS	149-4-1232-218	\$71,616	\$49,000	\$55,000	12.2%	\$6,000
GRANT REVENUE	149-4-1239-214	\$100	\$461,500	\$25,000	-94.6%	-\$436,500
DYSART RESOURCE OFFICER GRANT	149-4-1239-216	\$62,358	\$102,500	\$235,000	129.3%	\$132,500
FIRE PROP 207	149-4-1262-211	\$10,709		\$50,000	N/A	\$50,000
POLICE PROP 207	149-4-1262-221	\$21,733		\$80,000	N/A	\$80,000
OFFICER SAFTY EQUIP-ARS12-116.4	149-4-1332-215	\$9,392	\$10,000	\$0	-100%	-\$10,000
<b>Total Program:</b>		<b>\$2,052,081</b>	<b>\$20,547,000</b>	<b>\$10,900,000</b>	<b>-47%</b>	<b>-\$9,647,000</b>
<b>Transfers</b>						
TRANSFER IN	149-4-9999-971	\$75,001	\$100,000	\$0	-100%	-\$100,000
<b>Total Transfers:</b>		<b>\$75,001</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$100,000</b>
<b>Total Public Safety Grants/Contributions:</b>		<b>\$2,127,082</b>	<b>\$20,647,000</b>	<b>\$10,900,000</b>	<b>-47.2%</b>	<b>-\$9,747,000</b>
<b>Total:</b>		<b>\$8,325,082</b>	<b>\$20,647,000</b>	<b>\$11,360,000</b>	<b>-45%</b>	<b>-\$9,287,000</b>

# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Grants/Contributions</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	147-5-2111-199	\$0	\$740,216	\$1,091,500	47.5%	\$351,284
LABOR DISTRIBUTION	147-5-2511-199	\$111	\$0	\$179,000	N/A	\$179,000
<b>Total Personnel Services:</b>		<b>\$111</b>	<b>\$740,216</b>	<b>\$1,270,500</b>	<b>71.6%</b>	<b>\$530,284</b>
<b>Supplies</b>						
OPERATING MATERIAL & SUPPLIES	147-5-1591-249	\$1,426	\$0	\$0	0%	\$0
OFFICE SUPPLIES	147-5-2111-230	\$394	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	147-5-2111-237	\$182	\$0	\$0	0%	\$0
OPERATING MATERIAL & SUPPLIES	147-5-2111-249	\$3,093	\$0	\$0	0%	\$0
MEDICAL EQUIPMENT/SUPPLIES	147-5-2511-212	\$215	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	147-5-2511-237	\$2,377	\$0	\$0	0%	\$0
<b>Total Supplies:</b>		<b>\$7,685</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
CONTRACTED SERVICES	147-5-1583-313	\$4,545	\$0	\$0	0%	\$0
CONTRACTED SERVICES	147-5-1591-313		\$40,000		-100%	-\$40,000
MISCELLANEOUS EXPENSES	147-5-1591-377	\$1,545	\$0	\$0	0%	\$0
OTHER OUTSIDE SERVICES	147-5-2111-349	\$71	\$0	\$0	0%	\$0
<b>Total Services:</b>		<b>\$6,161</b>	<b>\$40,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$40,000</b>
<b>Special Projects</b>						
SPECIAL PROJ-WELFARE	147-5-1415-418	\$0	\$35,000	\$0	-100%	-\$35,000
SPECIAL PROJECTS	147-5-1591-418			\$9,807,500	N/A	\$9,807,500
VETERANS' MEMORIAL	147-5-1591-480	\$36	\$0	\$0	0%	\$0
SPECIAL PROJECTS	147-5-3581-418		\$90,000		-100%	-\$90,000
SPECIAL PROJECTS	147-5-4583-418		\$485,000		-100%	-\$485,000
<b>Total Special Projects:</b>		<b>\$36</b>	<b>\$610,000</b>	<b>\$9,807,500</b>	<b>1,507.8%</b>	<b>\$9,197,500</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	147-5-1591-617		\$0	\$60,000	N/A	\$60,000
VEHICLES	147-5-1591-650		\$0	\$75,000	N/A	\$75,000
BUILDINGS AND IMPROVEMENTS	147-5-1591-656		\$475,000		-100%	-\$475,000
LAND IMPROVEMENTS	147-5-1591-658		\$0	\$637,000	N/A	\$637,000
VEHICLES	147-5-2111-650	\$0	\$300,000	\$0	-100%	-\$300,000
CAPITAL EQUIPMENT PURCHASE	147-5-2511-617		\$59,500		-100%	-\$59,500
VEHICLES	147-5-3581-650		\$75,000		-100%	-\$75,000
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$909,500</b>	<b>\$772,000</b>	<b>-15.1%</b>	<b>-\$137,500</b>
<b>Total Grants/Contributions:</b>		<b>\$13,993</b>	<b>\$2,299,716</b>	<b>\$11,850,000</b>	<b>415.3%</b>	<b>\$9,550,284</b>
<b>Public Safety Grants/Contributions</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	149-5-2111-199	\$353,645	\$373,500	\$726,500	94.5%	\$353,000

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
LABOR DISTRIBUTION	149-5-2511-199	\$274	\$1,500	\$1,500	0%	\$0
<b>Total Personnel Services:</b>		<b>\$353,919</b>	<b>\$375,000</b>	<b>\$728,000</b>	<b>94.1%</b>	<b>\$353,000</b>
<b>Supplies</b>						
OPERATING MATERIAL & SUPPLIES	149-5-1591-249	\$0	\$721,000	\$0	-100%	-\$721,000
K9 EXPENSES	149-5-2111-216	\$0	\$1,000	\$1,000	0%	\$0
OFFICE SUPPLIES	149-5-2111-230	\$329	\$0	\$0	0%	\$0
UNIFORMS	149-5-2111-233	\$1,541	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	149-5-2111-237	\$42,970	\$9,500	\$90,500	852.6%	\$81,000
OPERATING MATERIAL & SUPPLIES	149-5-2111-249	\$21	\$19,500	\$3,500	-82.1%	-\$16,000
SOFTWARE MAINT CONTRACT	149-5-2111-265	\$3,200	\$5,000	\$0	-100%	-\$5,000
EQUIPMENT/FURNITURE PURCHASE	149-5-2511-237	\$1,944	\$30,500	\$53,000	73.8%	\$22,500
<b>Total Supplies:</b>		<b>\$50,005</b>	<b>\$786,500</b>	<b>\$148,000</b>	<b>-81.2%</b>	<b>-\$638,500</b>
<b>Services</b>						
MISCELLANEOUS EXPENSES	149-5-1591-377	\$0	\$682,000	\$0	-100%	-\$682,000
OTHER OUTSIDE SERVICES	149-5-2111-349	\$58	\$21,500	\$21,500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	149-5-2111-351	\$2,162	\$0	\$0	0%	\$0
<b>Total Services:</b>		<b>\$2,220</b>	<b>\$703,500</b>	<b>\$21,500</b>	<b>-96.9%</b>	<b>-\$682,000</b>
<b>Special Projects</b>						
TOHONO O' ODHAM NATION GRANT	149-5-1591-479	\$0	\$75,000	\$0	-100%	-\$75,000
POLICE DONATION EXPENSES	149-5-2111-477	\$49	\$11,000	\$11,000	0%	\$0
GRANT INDIRECT COSTS	149-5-2111-498	\$0	\$52,000	\$0	-100%	-\$52,000
<b>Total Special Projects:</b>		<b>\$49</b>	<b>\$138,000</b>	<b>\$11,000</b>	<b>-92%</b>	<b>-\$127,000</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	149-5-1591-617	\$0	\$427,000	\$0	-100%	-\$427,000
LAND IMPROVEMENTS	149-5-1591-658	\$55,815	\$287,000	\$0	-100%	-\$287,000
CAPITAL EQUIPMENT PURCHASE	149-5-2111-617	\$29,006	\$0	\$0	0%	\$0
VEHICLES	149-5-2111-650	\$94,995	\$0	\$0	0%	\$0
CAPITAL EQUIPMENT PURCHASE	149-5-2511-617	\$0	\$0	\$25,000	N/A	\$25,000
<b>Total Capital Outlays/Projects:</b>		<b>\$179,816</b>	<b>\$714,000</b>	<b>\$25,000</b>	<b>-96.5%</b>	<b>-\$689,000</b>
<b>Transfers and Contingencies</b>						
TRANSFER OUT	149-5-1591-950	\$1,689,276	\$8,531,000	\$0	-100%	-\$8,531,000
<b>Total Transfers and Contingencies:</b>		<b>\$1,689,276</b>	<b>\$8,531,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$8,531,000</b>
<b>Other Financing Uses</b>						
OTHER FINANCING USES	149-5-1591-990	\$0	\$10,000,000	\$10,000,000	0%	\$0
<b>Total Other Financing Uses:</b>		<b>\$0</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Public Safety Grants/Contributions:</b>		<b>\$2,275,285</b>	<b>\$21,248,000</b>	<b>\$10,933,500</b>	<b>-48.5%</b>	<b>-\$10,314,500</b>
<b>Total:</b>		<b>\$2,289,278</b>	<b>\$23,547,716</b>	<b>\$22,783,500</b>	<b>-3.2%</b>	<b>-\$764,216</b>

## Significant Changes

- Special Projects include multiple grant expenses such as the items presented to Council for American Relief Plan Act and Arizona Commission on the Arts combined into one line item.
- Distribution is from Police Department to Grants Fund for grants such as School Resource Officer, Drug Enforcement Administration, and others.
- 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).

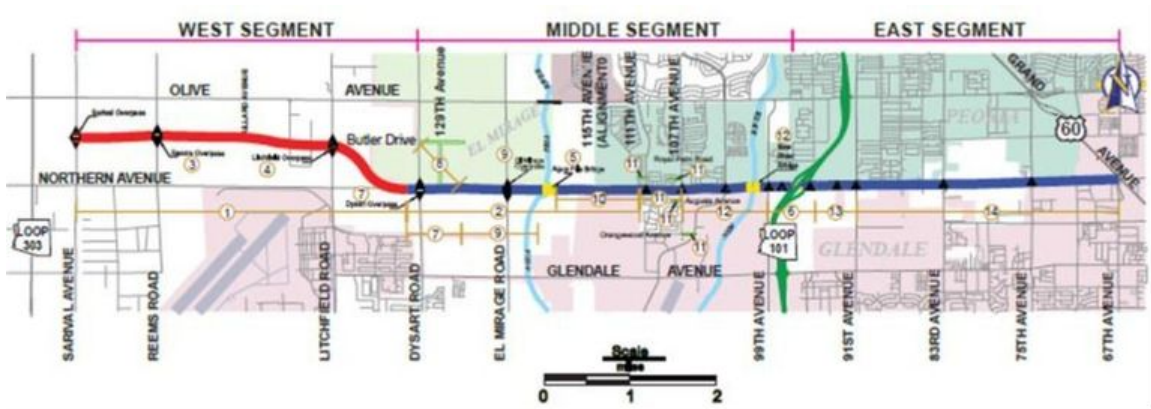
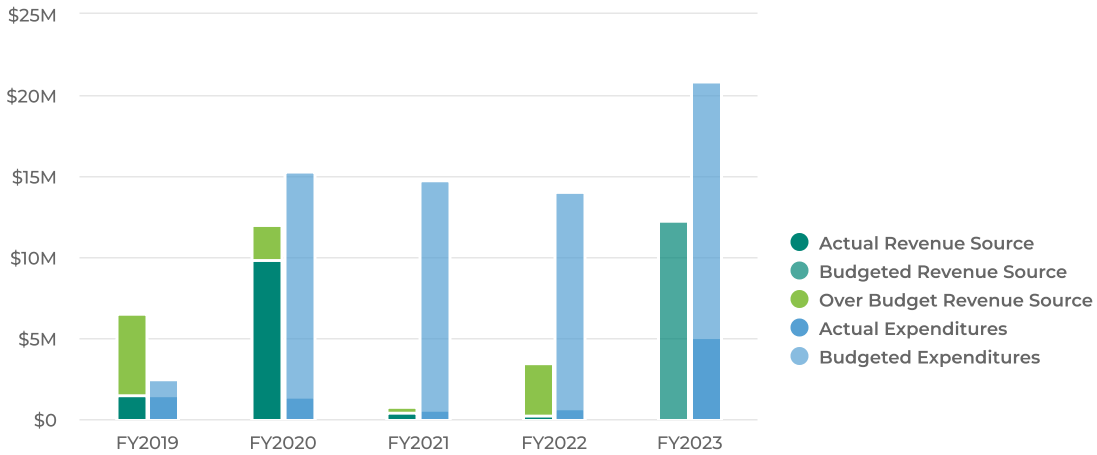


# Capital - Streets

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.

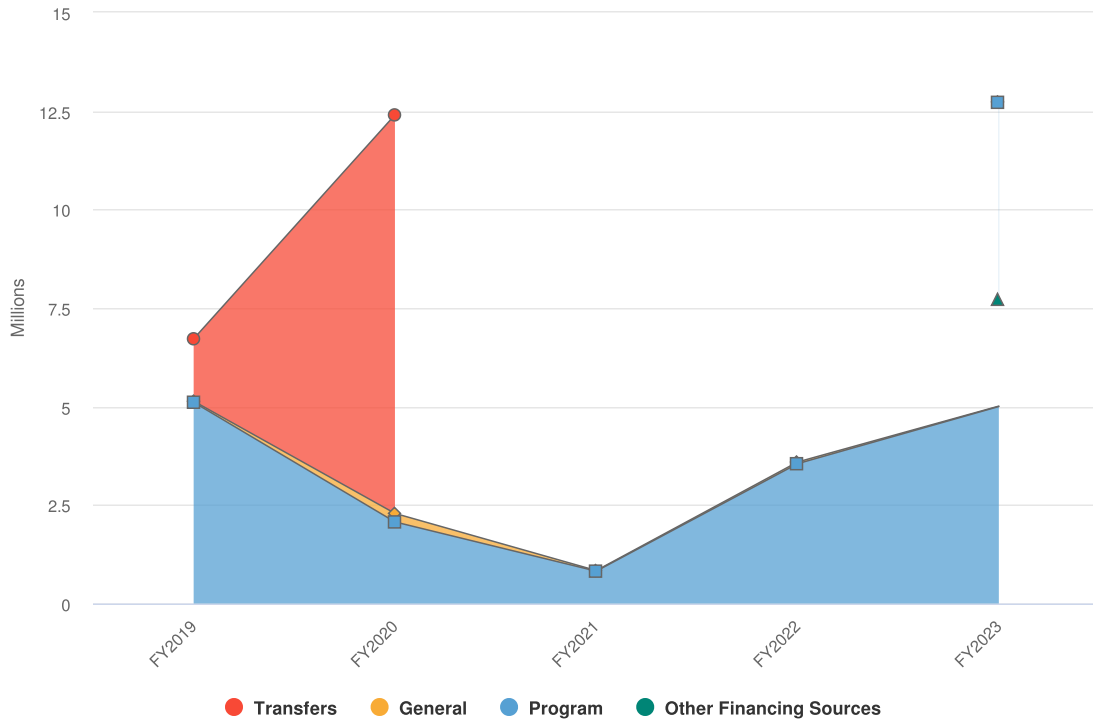
## Summary

The City of El Mirage is projecting \$12.73M of revenue in FY2023, which represents a significant increase over the prior year. Budgeted expenditures are projected to increase by 48.2% or \$7.02M to \$21.57M in FY2023.



# Revenues

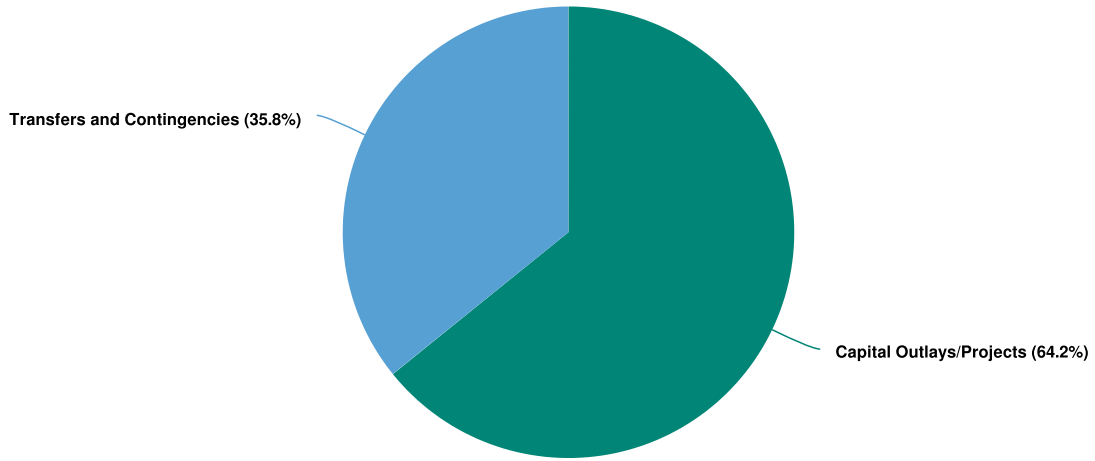
## Budgeted and Historical 2023 Revenues



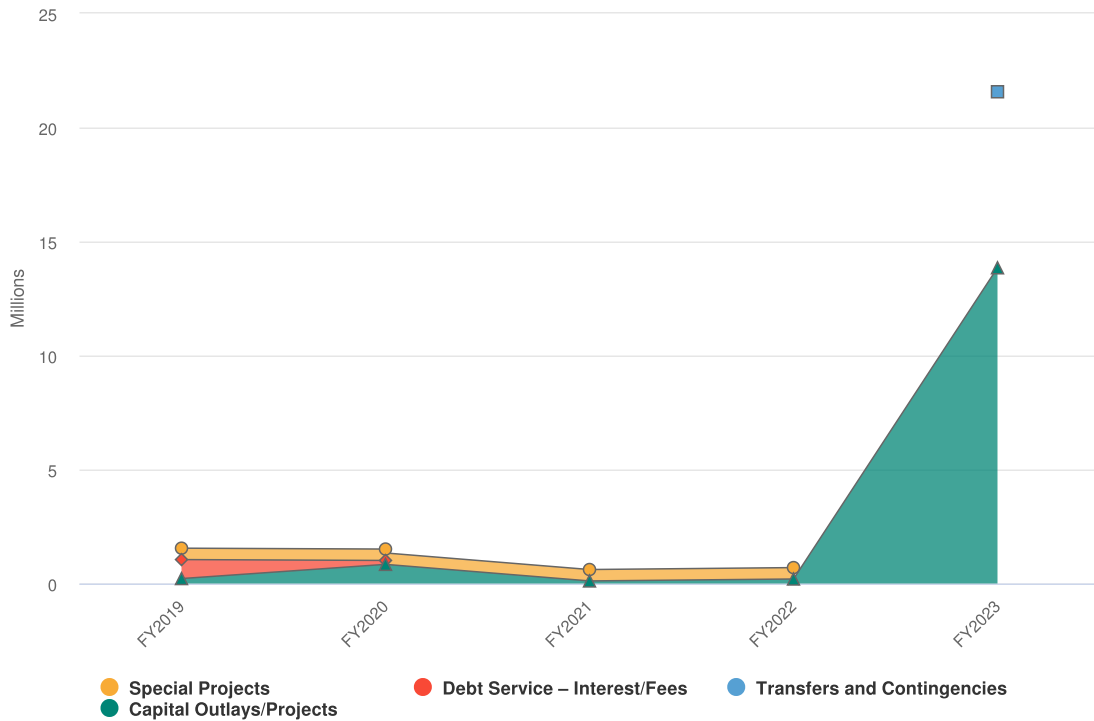
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
UNCLASSIFIED REVENUES	156-4-1195-351	\$0	\$307,000	\$0	-100%	-\$307,000
REIMBURSEMENTS	156-4-1197-371	\$821,176	\$0	\$5,000,000	N/A	\$5,000,000
<b>Total Program:</b>		<b>\$821,176</b>	<b>\$307,000</b>	<b>\$5,000,000</b>	<b>1,528.7%</b>	<b>\$4,693,000</b>
<b>General</b>						
INTEREST REVENUE	156-4-2611-511	\$15,593	\$10,000	\$10,000	0%	\$0
<b>Total General:</b>		<b>\$15,593</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>	<b>\$0</b>
<b>Other Financing Sources</b>						
BOND PROCEEDS	156-4-8821-911	\$0	\$0	\$7,720,000	N/A	\$7,720,000
<b>Total Other Financing Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$7,720,000</b>	<b>N/A</b>	<b>\$7,720,000</b>
<b>Total Revenue Source:</b>		<b>\$836,769</b>	<b>\$317,000</b>	<b>\$12,730,000</b>	<b>3,915.8%</b>	<b>\$12,413,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

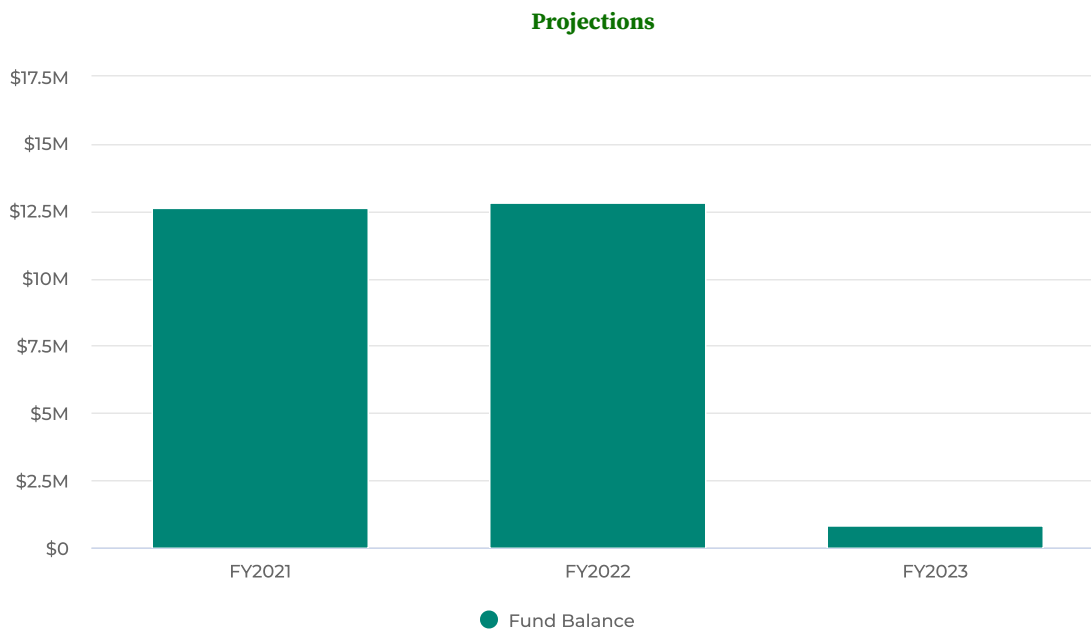


## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Special Projects</b>						
<b>Highways and Streets</b>						
NORTHERN PARKWAY PROJECT	156-5-3581-497	\$500,000	\$500,000	\$0	-100%	-\$500,000
<b>Total Highways and Streets:</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$500,000</b>
<b>Total Special Projects:</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$500,000</b>
<b>Capital Outlays/Projects</b>						
<b>Highways and Streets</b>						
INFRASTRUCTURE	156-5-3581-657	\$113,229	\$14,048,500	\$13,847,500	-1.4%	-\$201,000
<b>Total Highways and Streets:</b>		<b>\$113,229</b>	<b>\$14,048,500</b>	<b>\$13,847,500</b>	<b>-1.4%</b>	<b>-\$201,000</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$113,229</b>	<b>\$14,048,500</b>	<b>\$13,847,500</b>	<b>-1.4%</b>	<b>-\$201,000</b>
<b>Transfers and Contingencies</b>						
<b>Highways and Streets</b>						
TRANSFER OUT	156-5-3581-950		\$0	\$7,720,000	N/A	\$7,720,000
<b>Total Highways and Streets:</b>			<b>\$0</b>	<b>\$7,720,000</b>	<b>N/A</b>	<b>\$7,720,000</b>
<b>Total Transfers and Contingencies:</b>			<b>\$0</b>	<b>\$7,720,000</b>	<b>N/A</b>	<b>\$7,720,000</b>
<b>Total Expense Objects:</b>		<b>\$613,229</b>	<b>\$14,548,500</b>	<b>\$21,567,500</b>	<b>48.2%</b>	<b>\$7,019,000</b>

## Fund Balance



## Significant Changes

- Northern Parkway Project payment was moved to the Grants Fund as it will be funded from the City's portion of the American Relief Plan Act.

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.

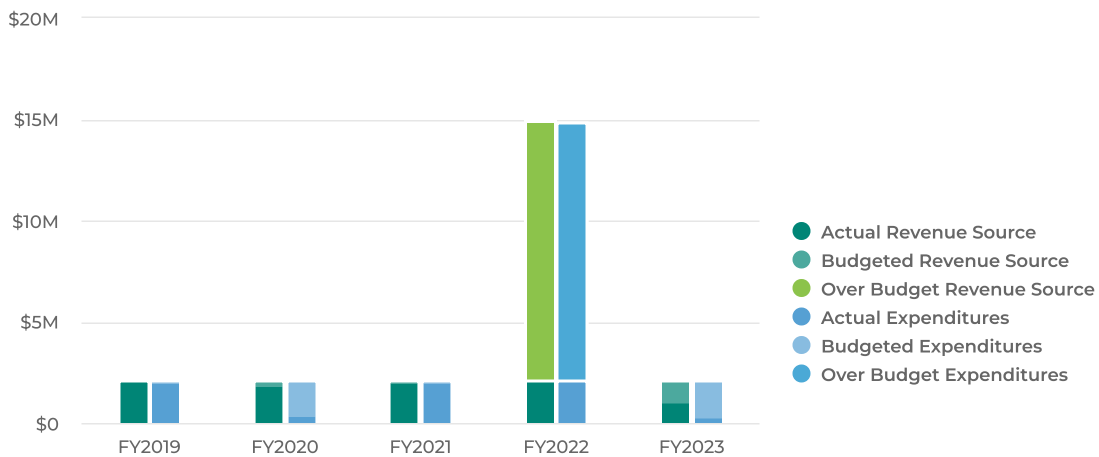


## Debt Service

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

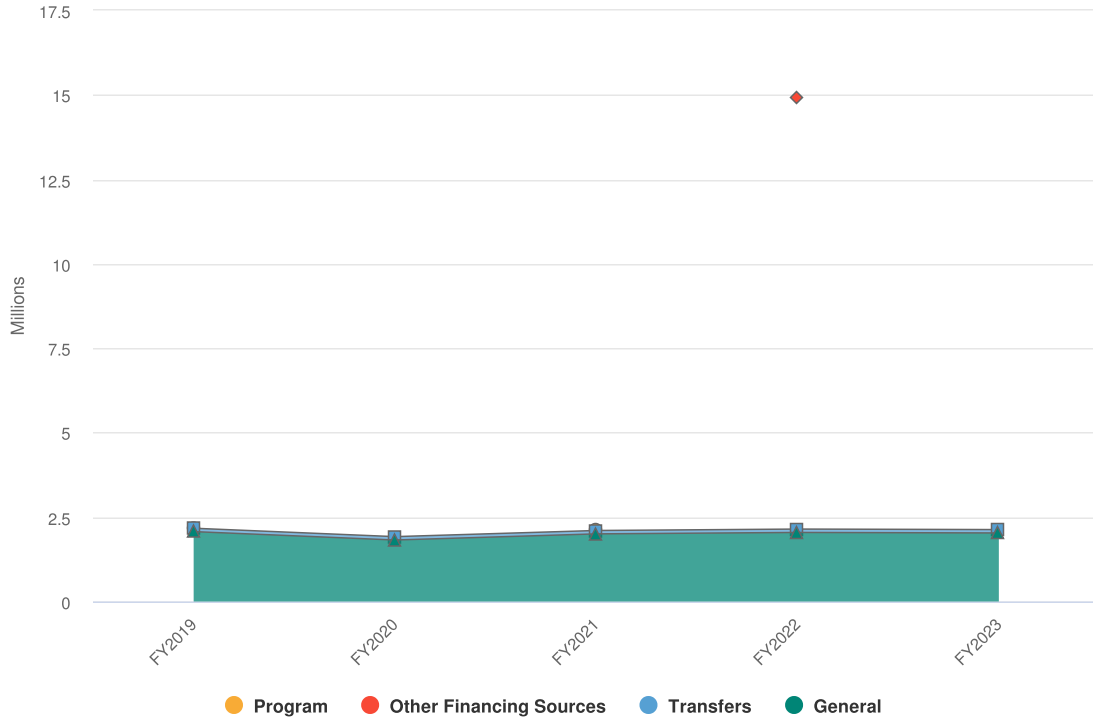
The City of El Mirage is projecting \$2.13M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 1.8% or \$39.5K to \$2.14M in FY2023. The City continues to pay down existing debt and has not issued new General Obligation (GO) debt since 2017.



# 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.

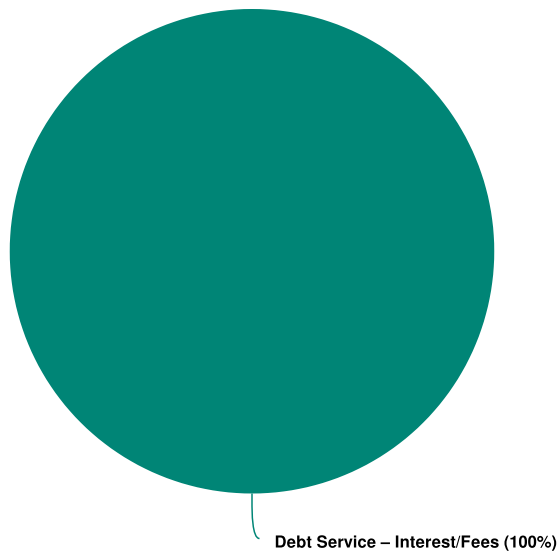
## Budgeted and Historical 2023 Revenues



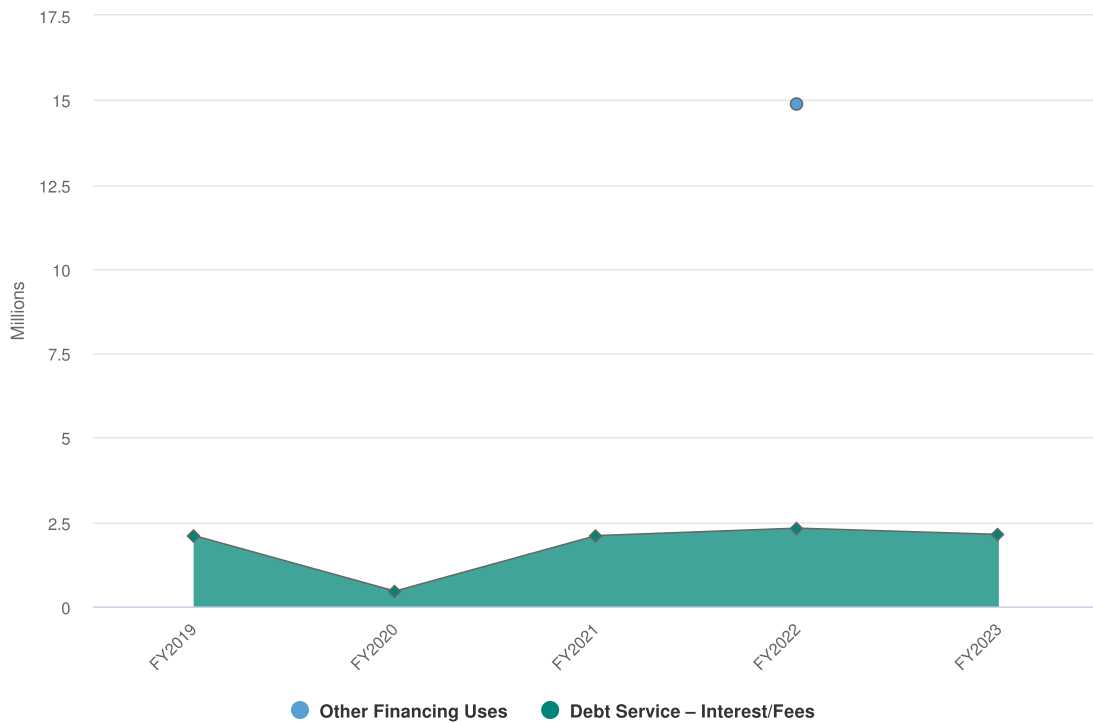
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
RECOVERY FROM PRIOR YEAR	161-4-1198-131	\$8,280	\$0	\$0	0%	\$0
PROPERTY TAX	161-4-2411-511	\$2,001,619	\$2,030,000	\$2,030,000	0%	\$0
INTEREST REVENUE	161-4-2611-511	\$953	\$0	\$0	0%	\$0
TRANSFER IN	161-4-9999-971	\$100,000	\$100,000	\$100,000	0%	\$0
<b>Total Revenue Source:</b>		<b>\$2,110,852</b>	<b>\$2,130,000</b>	<b>\$2,130,000</b>	<b>0%</b>	<b>\$0</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Debt Service – Interest/Fees</b>						
<b>General Government</b>						
INTEREST	161-5-1591-750	\$868,913	\$860,000	\$775,500	-9.8%	-\$84,500
GADA - SERIES 2004 - PRINCIPAL	161-5-1591-757	\$1,230,000	\$1,285,000	\$1,330,000	3.5%	\$45,000
TRUST/AGENCY FEES	161-5-1591-773	\$1,125	\$30,000	\$30,000	0%	\$0
<b>Total General Government:</b>		<b>\$2,100,038</b>	<b>\$2,175,000</b>	<b>\$2,135,500</b>	<b>-1.8%</b>	<b>-\$39,500</b>
<b>Total Debt Service – Interest/Fees:</b>		<b>\$2,100,038</b>	<b>\$2,175,000</b>	<b>\$2,135,500</b>	<b>-1.8%</b>	<b>-\$39,500</b>
<b>Total Expense Objects:</b>		<b>\$2,100,038</b>	<b>\$2,175,000</b>	<b>\$2,135,500</b>	<b>-1.8%</b>	<b>-\$39,500</b>

## Fund Balance

ARS 35-458A. ...The levy shall be the net of all cash in excess of ten percent of the annual payments of principal and interest in the current fiscal year from the previous year remaining in the fund or funds prescribed by subsection B of this section.

The entirety of the fund balance projection is derived from the General Fund transfers. No tax collections are part of the projected fund balance.

### Projections



## Significant Changes

- The City continues to pay down existing debt and has not issued new General Obligation (GO) debts since 2017.

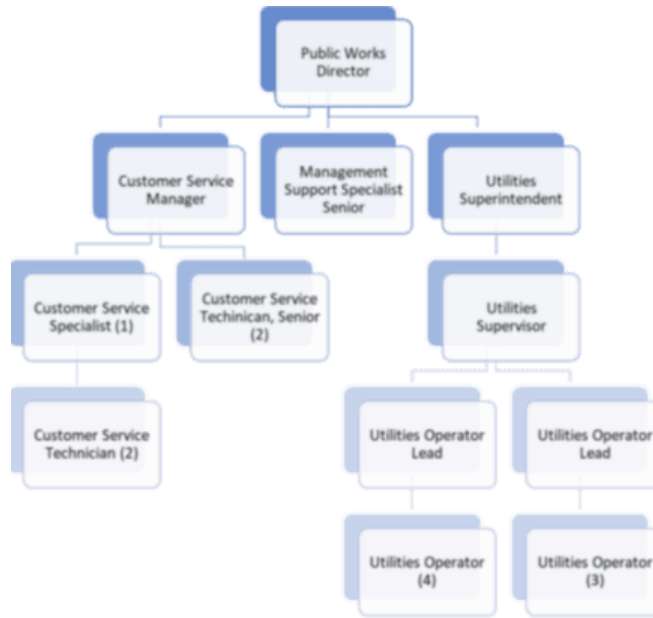


# Water

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:

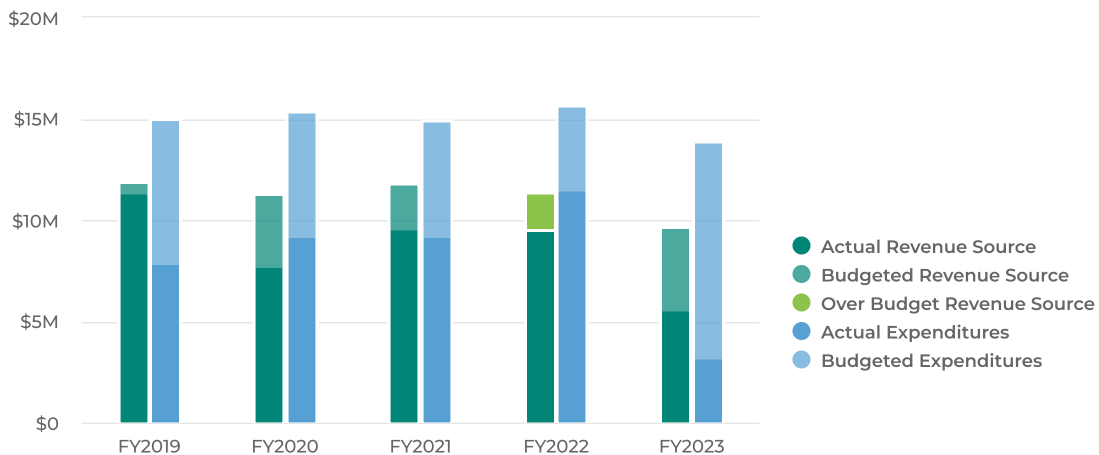
- Utilities' administration includes costs associated with the administrative aspects of management of the utilities' enterprise fund.
- Capital projects goal is maintaining a consistent and safe infrastructure for water delivery.
- Customer service tracks and bills water use through the utility system.
- Water operations houses the costs for the day-to-day operations of the water systems.

## Organizational Chart



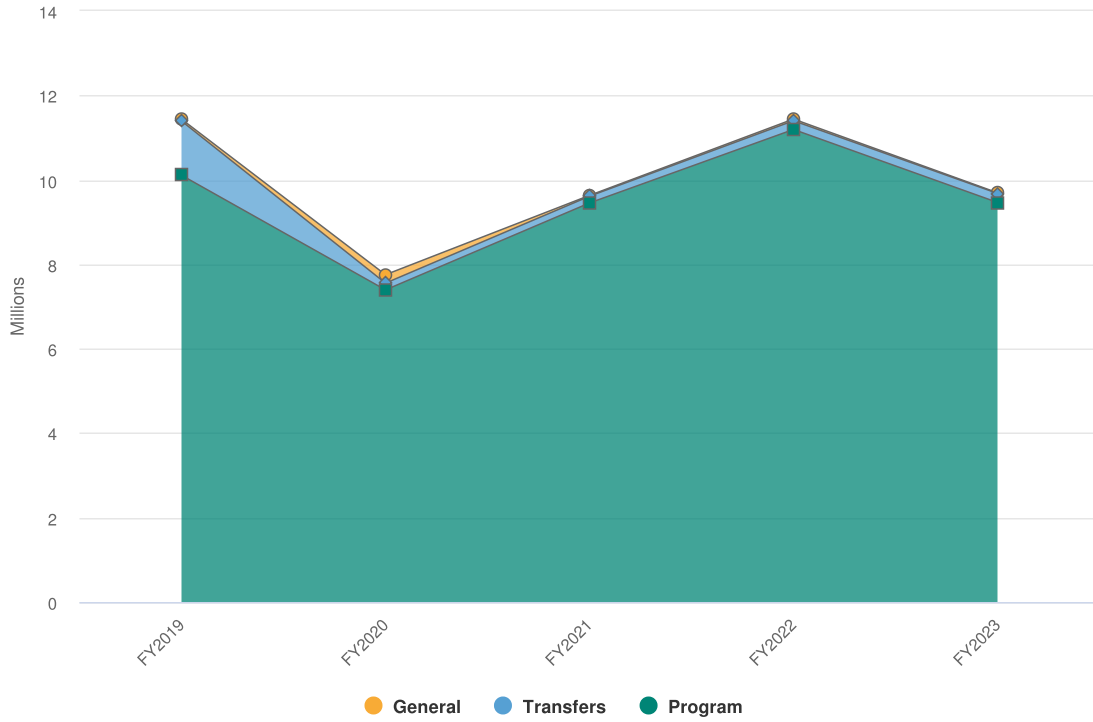
## Summary

The City of El Mirage is projecting \$9.69M of revenue in FY2023, which represents a 19.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.3% or \$1.78M to \$13.94M in FY2023.



# Revenues

## Budgeted and Historical 2023 Revenues



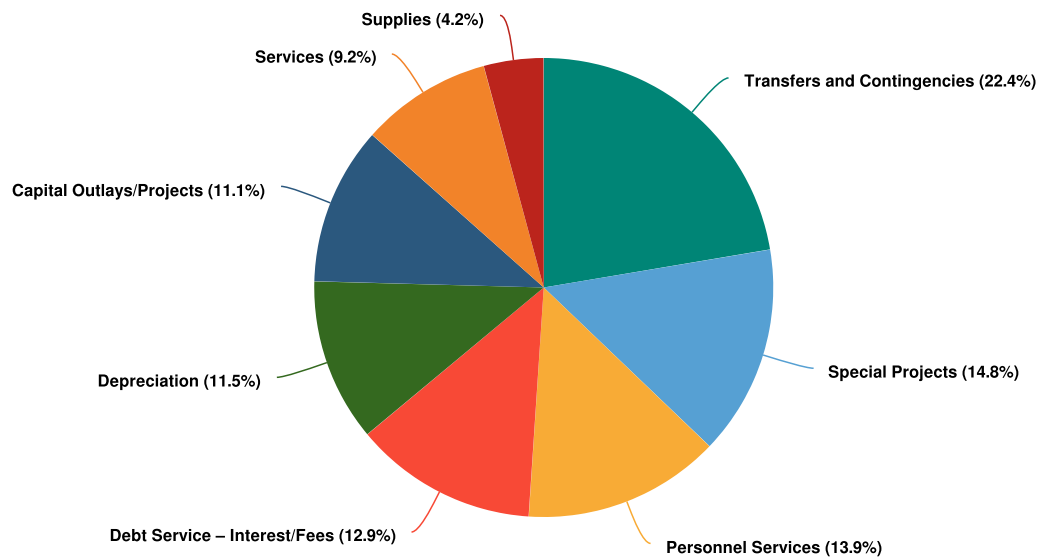
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
LATE FEE	511-4-1131-613	\$0	\$75,000	\$150,000	100%	\$75,000
NEW METERS	511-4-1131-614	\$8,732	\$15,000	\$10,000	-33.3%	-\$5,000
NEW WATER ACCOUNTS	511-4-1131-615	\$47,560	\$50,000	\$60,000	20%	\$10,000
TURN OFF/ON FEES	511-4-1131-616	\$9,395	\$60,000	\$140,000	133.3%	\$80,000
WATER RECHARGE FEE	511-4-1131-617	\$498,160	\$530,000	\$550,000	3.8%	\$20,000
DOOR NOTICE FEES	511-4-1131-619	-\$45	\$0	\$0	0%	\$0
WATER SERVICE CHARGES	511-4-1141-611	\$8,746,884	\$8,400,000	\$8,400,000	0%	\$0
UNCLASSIFIED REVENUES	511-4-1195-651	\$126,928	\$15,000	\$20,000	33.3%	\$5,000
CASH OVER/SHORT	511-4-1196-695	-\$61	\$0	\$0	0%	\$0
RECOVERY FROM PRIOR YEAR	511-4-1198-631	\$45	\$0	\$0	0%	\$0
GRANTS	511-4-1332-611	\$15,000	\$150,000	\$135,000	-10%	-\$15,000
<b>Total Program:</b>		<b>\$9,452,599</b>	<b>\$9,295,000</b>	<b>\$9,465,000</b>	<b>1.8%</b>	<b>\$170,000</b>
<b>General</b>						
INTEREST REVENUE	511-4-2611-511	\$19,029	\$45,000	\$15,000	-66.7%	-\$30,000
<b>Total General:</b>		<b>\$19,029</b>	<b>\$45,000</b>	<b>\$15,000</b>	<b>-66.7%</b>	<b>-\$30,000</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Transfers</b>						
TRANSFER IN	511-4-9999-971	\$160,000	\$207,000	\$214,000	3.4%	\$7,000
<b>Total Transfers:</b>		<b>\$160,000</b>	<b>\$207,000</b>	<b>\$214,000</b>	<b>3.4%</b>	<b>\$7,000</b>
<b>Total Revenue Source:</b>		<b>\$9,631,628</b>	<b>\$9,547,000</b>	<b>\$9,694,000</b>	<b>1.5%</b>	<b>\$147,000</b>

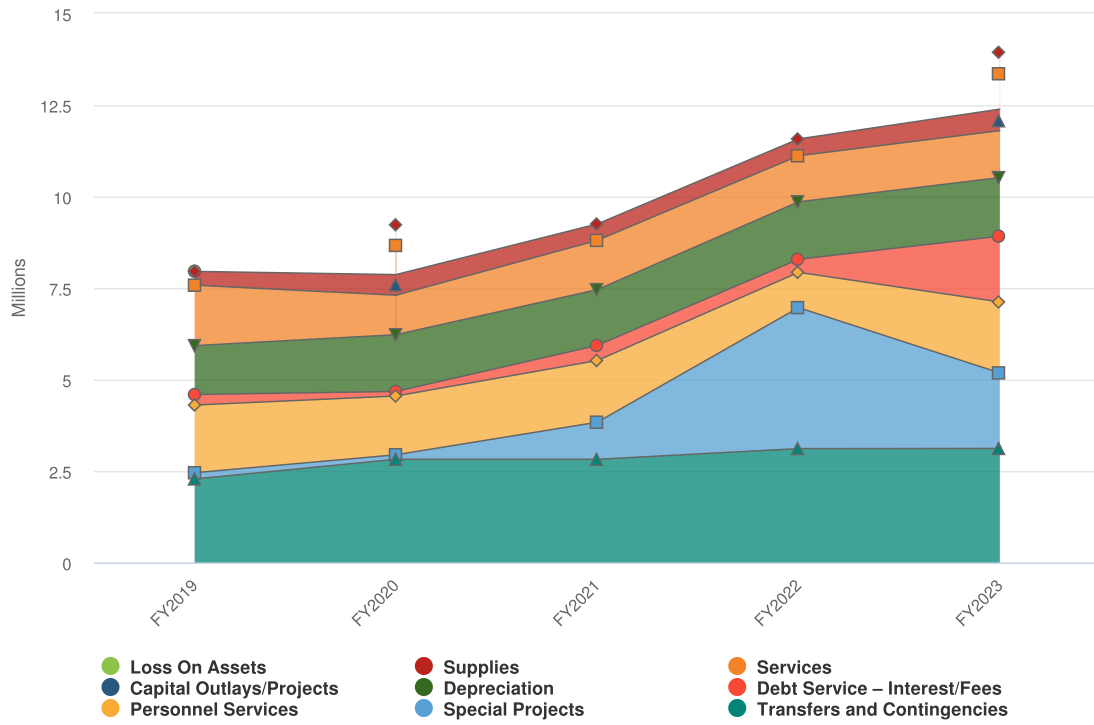


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
Expense Objects						
Personnel Services		\$1,685,646	\$1,811,000	\$1,939,000	7.1%	\$128,000
Supplies		\$448,125	\$499,500	\$587,500	17.6%	\$88,000
Services		\$1,345,499	\$1,230,500	\$1,283,500	4.3%	\$53,000
Special Projects		\$1,012,770	\$1,687,000	\$2,063,500	22.3%	\$376,500
Capital Outlays/Projects		\$0	\$4,033,000	\$1,554,000	-61.5%	-\$2,479,000
Depreciation		\$1,524,448	\$1,500,000	\$1,600,000	6.7%	\$100,000
Debt Service - Interest/Fees		\$412,678	\$1,845,000	\$1,797,500	-2.6%	-\$47,500
Transfers and Contingencies		\$2,820,000	\$3,112,000	\$3,116,000	0.1%	\$4,000
<b>Total Expense Objects:</b>		<b>\$9,249,166</b>	<b>\$15,718,000</b>	<b>\$13,941,000</b>	<b>-11.3%</b>	<b>-\$1,777,000</b>

## Fund Balance



## Significant Changes

- Meter/Parts/Calibration increased by \$50,000 due to meters reaching the end of useful life.
- Contracted Services increased by \$21,000 as contracts such as janitorial, mailing and online billing costs have increased.
- A Comprehensive Rate Study is budgeted for FY2023.
- Special Projects include GIS Mapping, computer and monitor refresh and ADWR water conservation education.

## Accomplishments

- Many improvements were made to the City's water systems in FY21-22 with a focus on security, reliability, and efficiency.
- Residents can track their water use in real time using Dropcounter, a water usage mobile app.

## Objectives

- To support Public Safety for residents and businesses, the water division will perform inspections and needed repairs of the City's hydrant assets to ensure 99% operability within FY23.

## Program Performance

Strategic Initiative	Program Performance	Target	Actual FY 2021	Projected FY 2022	Projected FY 2023
Safe Community	Hydrant uptime percentage, availability, and future monitoring to measure system effectiveness.	100% in service	N/A	N/A	99%

Analysis of Program Performance:

1. Ensuring water availability for public safety use that aligns with the City's mission of protecting the quality of life of residents. Data analysis from inspections will assist in determining necessity of improvements.



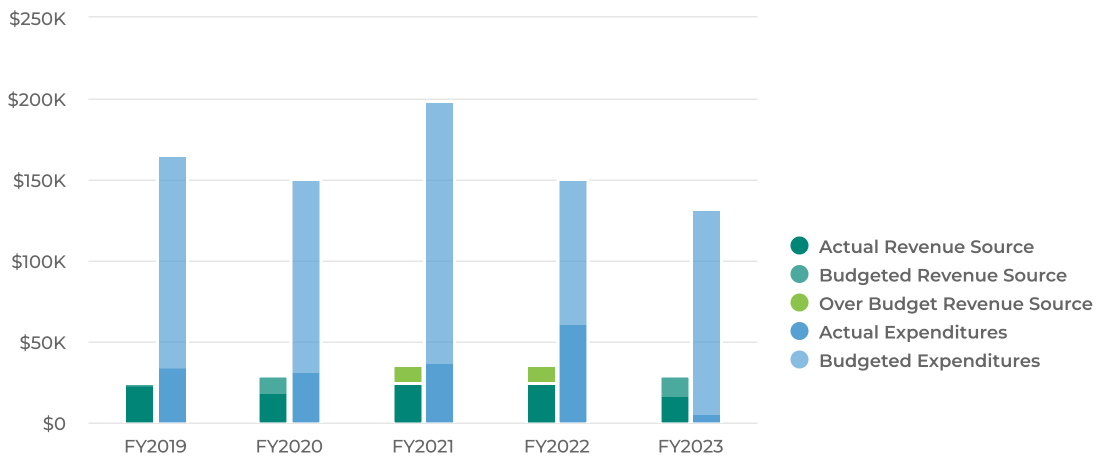
# Irrigation

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

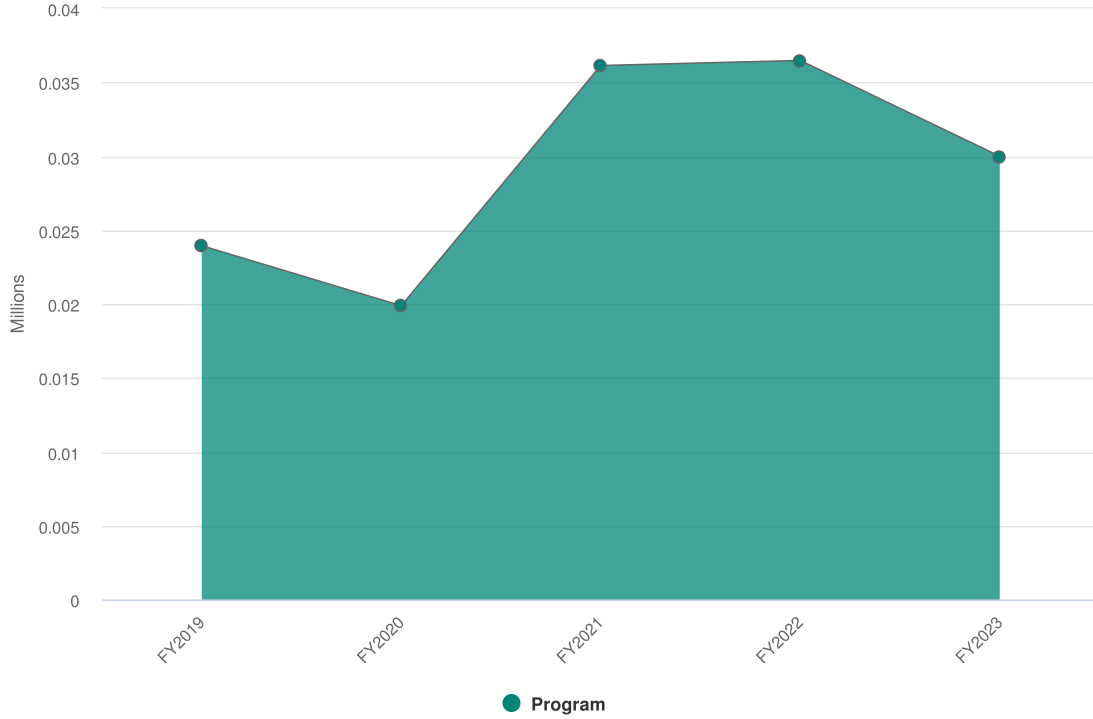
The City of El Mirage is projecting \$30K of revenue in FY2023, which represents a 20% increase over the prior year. Budgeted expenditures are projected to decrease by 12.6% or \$19K to \$132K in FY2023.



# Revenues

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

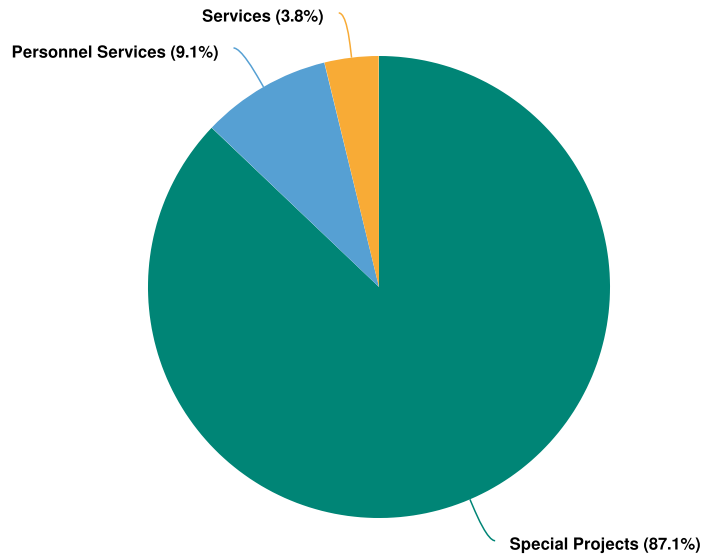
## Budgeted and Historical 2023 Revenues



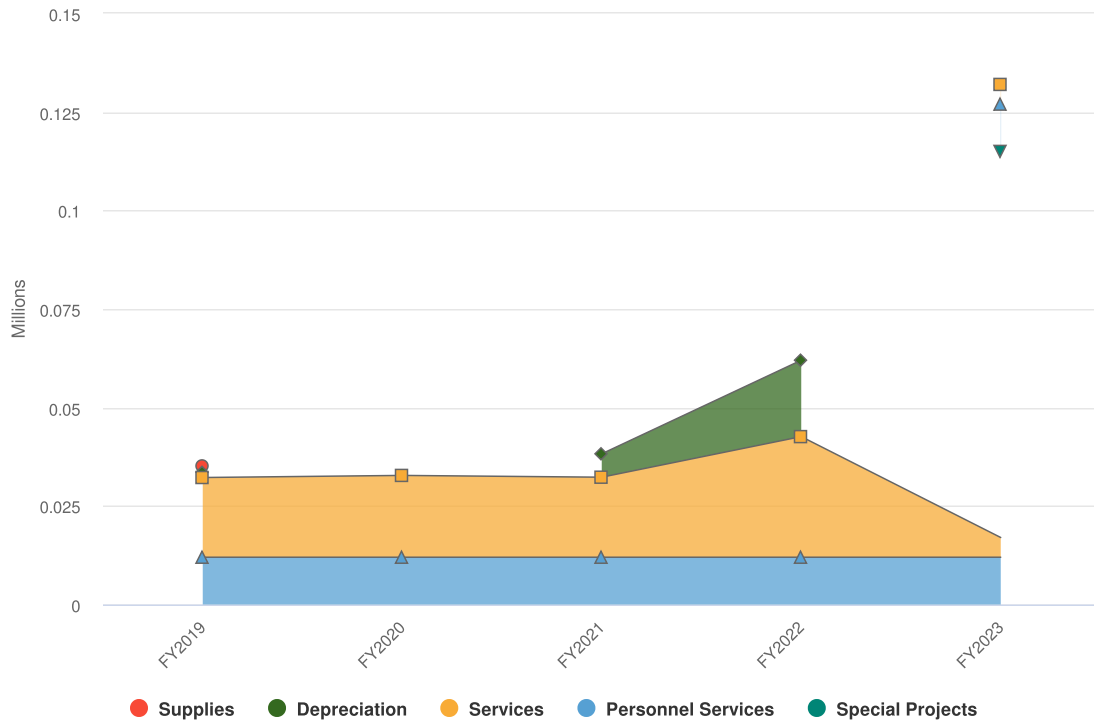
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
IRRIGATION WATER	516-4-1141-612	\$36,142	\$25,000	\$30,000	20%	\$5,000
<b>Total Program:</b>		<b>\$36,142</b>	<b>\$25,000</b>	<b>\$30,000</b>	<b>20%</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>		<b>\$36,142</b>	<b>\$25,000</b>	<b>\$30,000</b>	<b>20%</b>	<b>\$5,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Business Type</b>						
LABOR DISTRIBUTION	516-5-7122-199	\$12,000	\$12,000	\$12,000	0%	\$0
UTILITY ELECTRICITY	516-5-7122-387	\$20,311	\$28,000	\$5,000	-82.1%	-\$23,000
ASSURED WATER SUPPLY	516-5-7122-482	\$0	\$111,000	\$115,000	3.6%	\$4,000
DEPRECIATION	516-5-7122-960	\$5,936	\$0	\$0	0%	\$0
<b>Total Business Type:</b>		<b>\$38,247</b>	<b>\$151,000</b>	<b>\$132,000</b>	<b>-12.6%</b>	<b>-\$19,000</b>
<b>Total Expense Objects:</b>		<b>\$38,247</b>	<b>\$151,000</b>	<b>\$132,000</b>	<b>-12.6%</b>	<b>-\$19,000</b>

## Significant Changes

- Utility Electricity decreased by \$23,000 due to use of potable system.



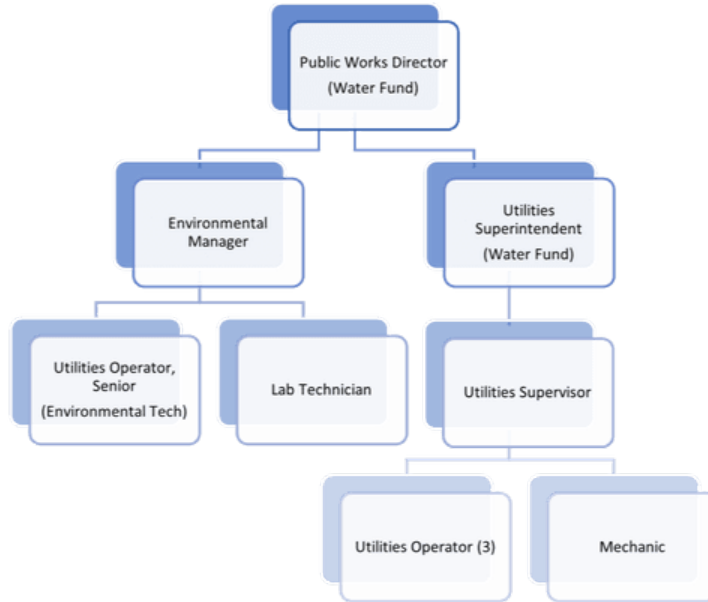


## Wastewater

Wastewater ensures the safe and reliable operation and maintenance of all wastewater infrastructure, facilities and services within the city's service area. Services 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.

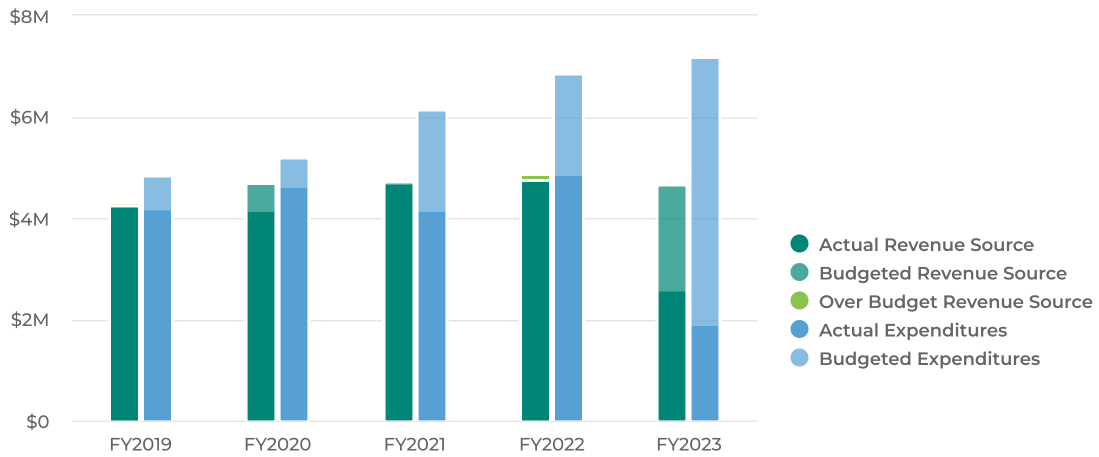
Routine tasks include the following: high pressure sewer line cleaning, inspection and maintenance of sewer manholes, perform dye tests to investigate sewer service line connections, sewer manhole insecticide treatment and operation and maintenance of city's two lift stations.

### Organizational Chart



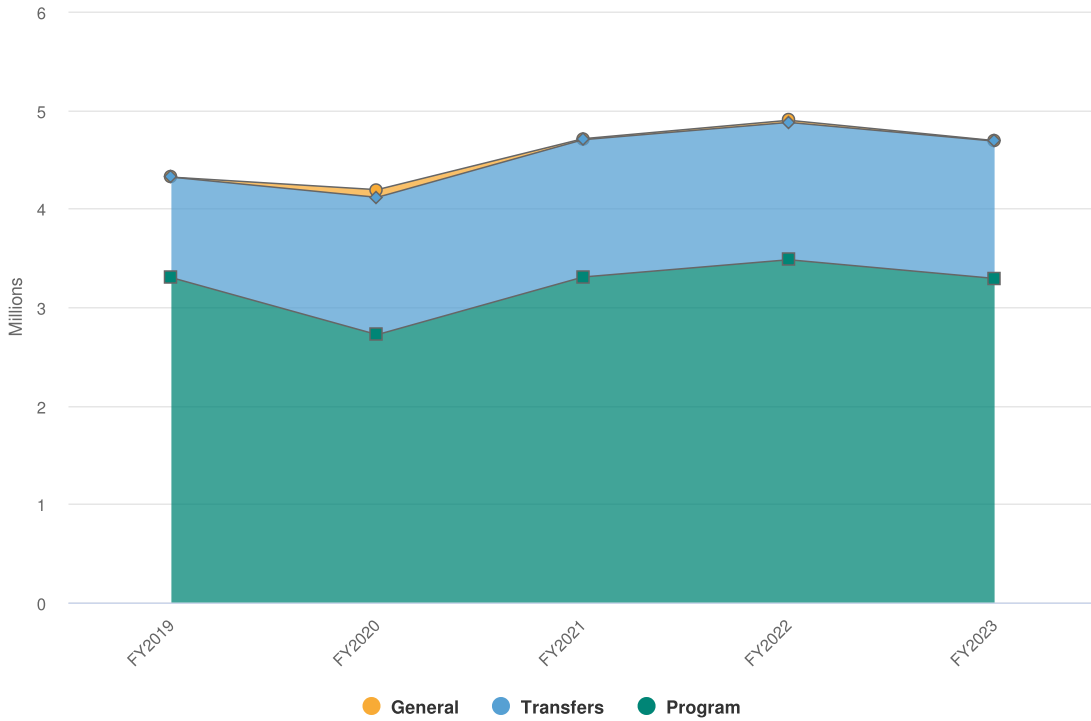
## Summary

The City of El Mirage is projecting \$4.69M of revenue in FY2023, which represents a 1.6% decrease over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$334.5K to \$7.2M in FY2023.



## Revenues

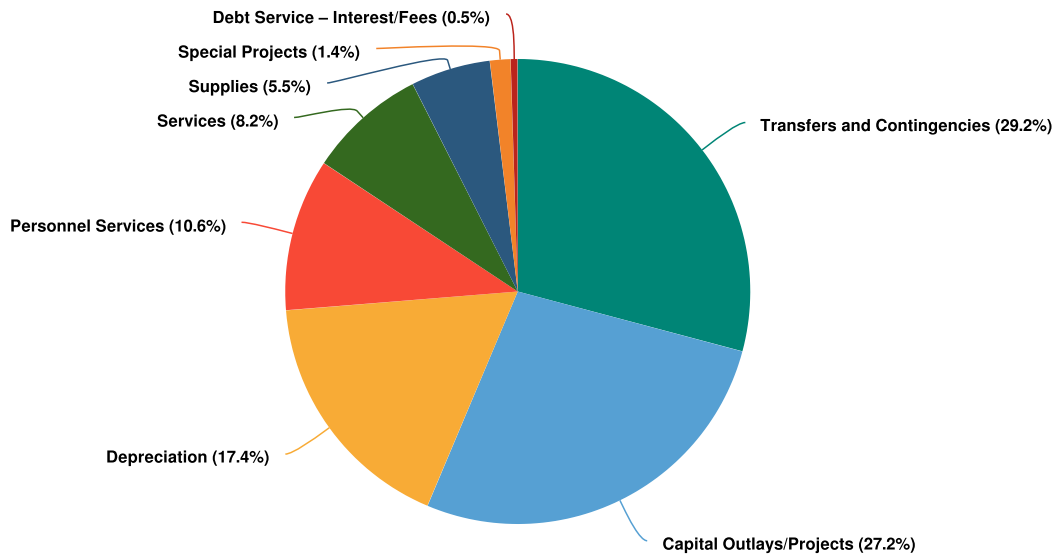
### Budgeted and Historical 2023 Revenues



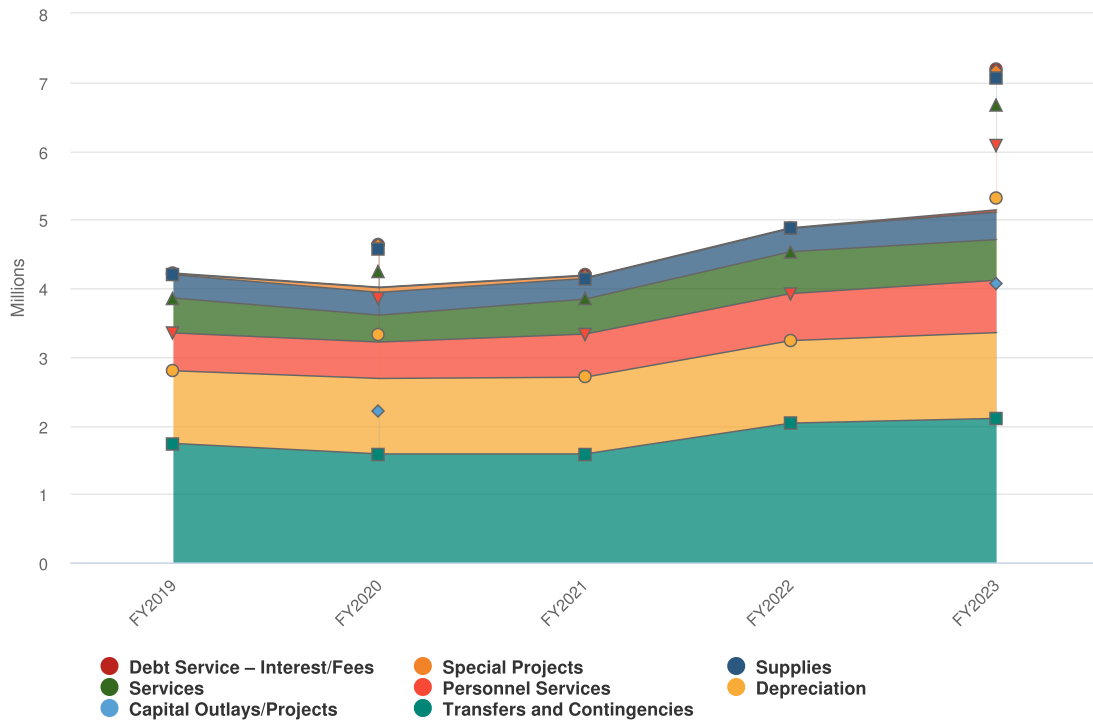
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
SEWER SERVICE CHARGES	541-4-1141-711	\$3,285,434	\$3,290,000	\$3,290,000	0%	\$0
UNCLASSIFIED REVENUES	541-4-1195-751	\$87	\$0	\$0	0%	\$0
REIMBURSEMENTS	541-4-1197-771	\$18,700	\$0	\$0	0%	\$0
RECOVERY FROM PRIOR YEAR	541-4-1198-731	\$102	\$0	\$0	0%	\$0
<b>Total Program:</b>		<b>\$3,304,323</b>	<b>\$3,290,000</b>	<b>\$3,290,000</b>	<b>0%</b>	<b>\$0</b>
<b>General</b>						
INTEREST REVENUE	541-4-2611-511	\$10,008	\$80,000	\$5,000	-93.7%	-\$75,000
<b>Total General:</b>		<b>\$10,008</b>	<b>\$80,000</b>	<b>\$5,000</b>	<b>-93.7%</b>	<b>-\$75,000</b>
<b>Transfers</b>						
TRANSFER IN	541-4-9999-971	\$1,394,000	\$1,394,000	\$1,394,000	0%	\$0
<b>Total Transfers:</b>		<b>\$1,394,000</b>	<b>\$1,394,000</b>	<b>\$1,394,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Revenue Source:</b>		<b>\$4,708,331</b>	<b>\$4,764,000</b>	<b>\$4,689,000</b>	<b>-1.6%</b>	<b>-\$75,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

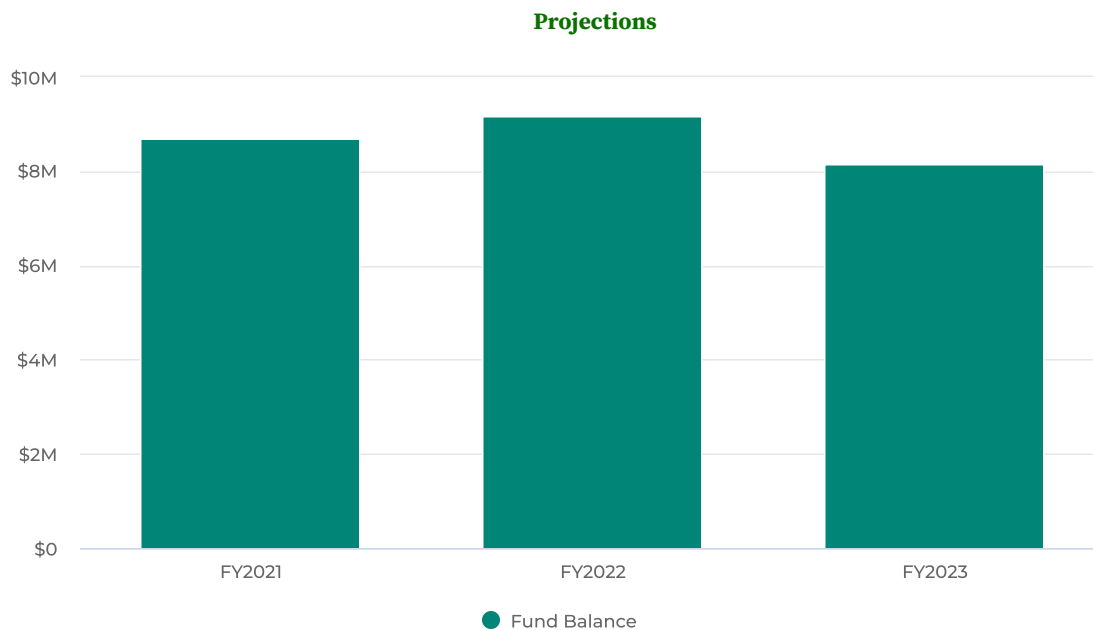


## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
Expense Objects						
Personnel Services		\$628,307	\$645,000	\$763,000	18.3%	\$118,000
Supplies		\$300,393	\$393,500	\$398,500	1.3%	\$5,000
Services		\$509,582	\$589,000	\$593,000	0.7%	\$4,000
Special Projects		\$39,000	\$0	\$104,000	N/A	\$104,000
Capital Outlays/Projects		\$0	\$2,074,000	\$1,959,000	-5.5%	-\$115,000
Depreciation		\$1,118,047	\$1,100,000	\$1,250,000	13.6%	\$150,000
Debt Service – Interest/Fees		\$9,644	\$35,000	\$34,500	-1.4%	-\$500
Transfers and Contingencies		\$1,582,000	\$2,031,000	\$2,100,000	3.4%	\$69,000
<b>Total Expense Objects:</b>		<b>\$4,186,974</b>	<b>\$6,867,500</b>	<b>\$7,202,000</b>	<b>4.9%</b>	<b>\$334,500</b>

## Fund Balance



## Significant Changes

- Special Projects line is \$67,000 for the Wastewater's portion of the GIS Mapping project.
- Wastewater added one full-time equivalent position for Utilities Operator, Senior.

## Accomplishments

- Many improvements were made to the City's sewer systems in FY 2021-2022 with a focus on security, reliability, and efficiency.
- Wastewater completed many Capital Improvements Projects such as the effluent filter project, effluent disinfection system, and aeration system replacement.

## Objectives

- To extend the life of the City's sewer collection system, the Utilities Division will perform an analysis of O & M indicators to ensure system functionality, then perform the necessary maintenance within FY23.

## Program Performance

Strategic Initiative	Program Performance	Target	Actual FY 2021	Projected FY 2022	Projected FY 2023
Superior Infrastructure	Hydraulic report for sewer system, trouble areas, data analysis and implementation of maintenance practices.	99.5% functionality	N/A	N/A	99%

Analysis of Program Performance:

1. Ensuring functionality of City's sewer system provides safety and rate stabilization for users.

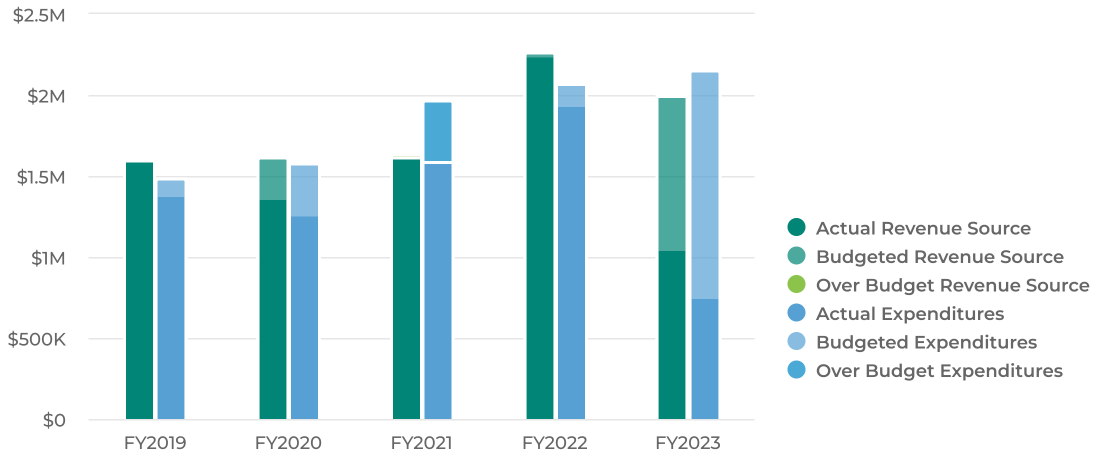


# Sanitation

Sanitation manages trash and recycle pickup for all El Mirage residents and facilitates the curbside trash and recycle program through a contract. 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

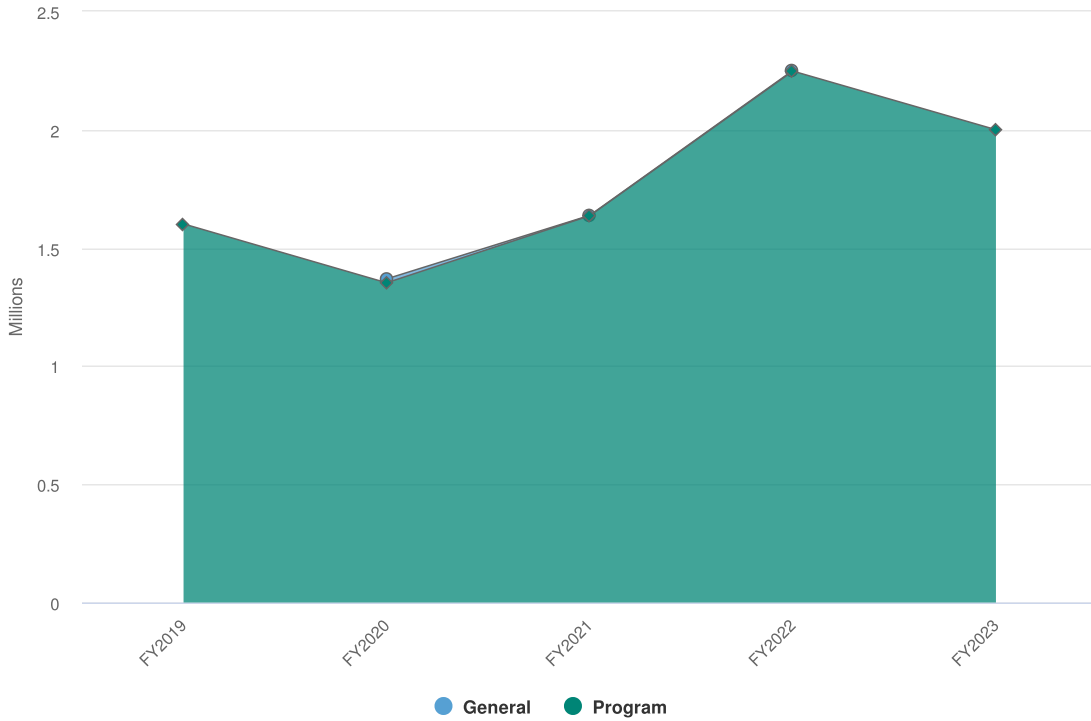
The City of El Mirage is projecting \$2M of revenue in FY2023, which represents a 11.9% decrease over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$77.5K to \$2.15M in FY2023.



# Revenues

Revenues increased due to the expected rate increase for sanitation services to continue curbside recycling. Sanitation rates have increased in 2021-2022 and remain the same for 2023.

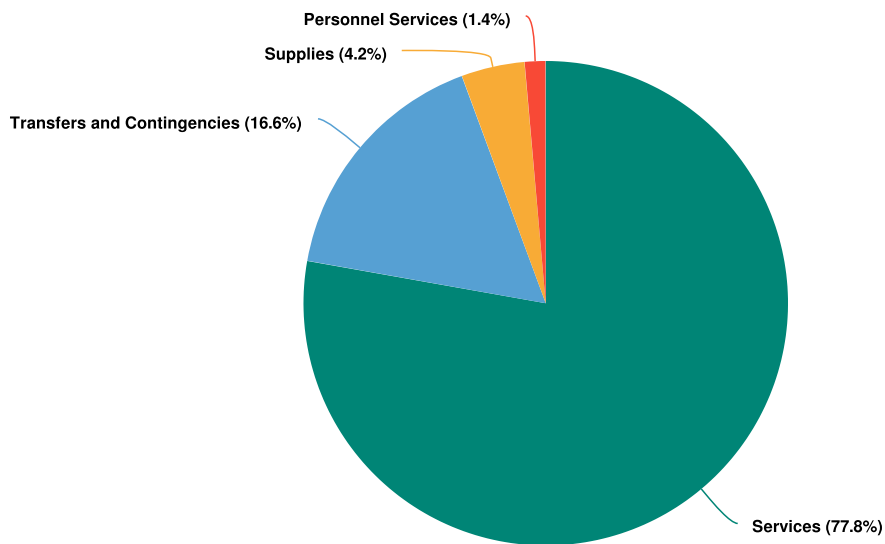
## Budgeted and Historical 2023 Revenues



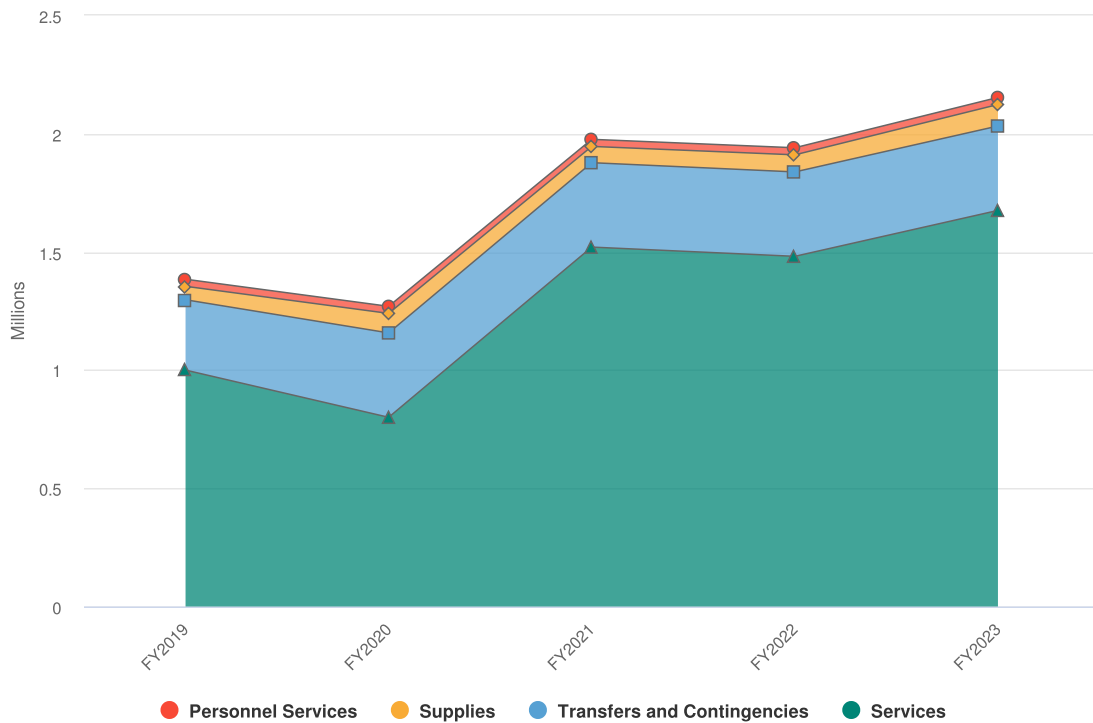
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Revenue Source</b>						
<b>Program</b>						
TRASH SERVICE CHARGES	591-4-1141-811	\$1,635,749	\$2,250,000	\$2,000,000	-11.1%	-\$250,000
RECYCLING REVENUE	591-4-1141-813	\$454	\$0	\$0	0%	\$0
<b>Total Program:</b>		<b>\$1,636,203</b>	<b>\$2,250,000</b>	<b>\$2,000,000</b>	<b>-11.1%</b>	<b>-\$250,000</b>
<b>General</b>						
INTEREST REVENUE	591-4-2611-511	\$1,317	\$20,000	\$0	-100%	-\$20,000
<b>Total General:</b>		<b>\$1,317</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$20,000</b>
<b>Total Revenue Source:</b>		<b>\$1,637,520</b>	<b>\$2,270,000</b>	<b>\$2,000,000</b>	<b>-11.9%</b>	<b>-\$270,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	591-5-7881-199	\$30,000	\$30,000	\$30,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>	<b>\$0</b>
<b>Supplies</b>						
GARBAGE CONTAINER/PARTS	591-5-7881-223	\$55,763	\$62,000	\$70,000	12.9%	\$8,000
HHW EXPENSES	591-5-7881-242	\$12,592	\$25,000	\$20,000	-20%	-\$5,000
RECYCLING SUPPLIES	591-5-7881-247	\$500	\$1,000	\$1,000	0%	\$0
<b>Total Supplies:</b>		<b>\$68,855</b>	<b>\$88,000</b>	<b>\$91,000</b>	<b>3.4%</b>	<b>\$3,000</b>
<b>Services</b>						
TRASH SERVICE CHARGES	591-5-7881-336	\$1,394,888	\$1,485,000	\$1,559,500	5%	\$74,500
LANDFILL FEES	591-5-7881-337	\$13,079	\$15,000	\$15,000	0%	\$0
PRINTING COST	591-5-7881-360	\$607	\$3,000	\$3,000	0%	\$0
DUES-MEMBERSHIPS-FEES	591-5-7881-370	\$125	\$0	\$0	0%	\$0
TRASH SERVICE	591-5-7881-383	\$46,175	\$16,000	\$16,000	0%	\$0
RECYCLING BIN TRASH PICKUP	591-5-7881-390	\$1,688	\$2,000	\$2,000	0%	\$0
BULK TRASH	591-5-7881-394	\$63,837	\$80,000	\$80,000	0%	\$0
<b>Total Services:</b>		<b>\$1,520,399</b>	<b>\$1,601,000</b>	<b>\$1,675,500</b>	<b>4.7%</b>	<b>\$74,500</b>
<b>Transfers and Contingencies</b>						
TRANSFER OUT	591-5-7881-950	\$357,000	\$357,000	\$357,000	0%	\$0
<b>Total Transfers and Contingencies:</b>		<b>\$357,000</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Expense Objects:</b>		<b>\$1,976,255</b>	<b>\$2,076,000</b>	<b>\$2,153,500</b>	<b>3.7%</b>	<b>\$77,500</b>

## Significant Changes

- Increase in trash service charges to account for increase in fuel costs and inflation.

## Accomplishments

- Conducted bulk trash program with appointment based format for increased program efficiency and 98 percent compliance.
- Provided residents with opportunity to dispose of household hazardous waste through an annual event with 99 percent compliance.

## Objectives

- To identify alternative sanitation options to residents, the sanitation division will explore market options that include trash and recycling services for COEM sanitation customers by June 30, 2023.

## Program Performance

Strategic Initiative	Program Performance	Target	Actual FY 2021	Projected FY 2022	Projected FY 2023
Effective Government	Trash/recycling program impact on utility rates	0-9% increase	3%	3%	8%

Analysis of Program Performance:

1. Viable trash/recycle programs minimize impact to customers while providing important programs.

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# **GENERAL FUND DEPARTMENTS**

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# 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.

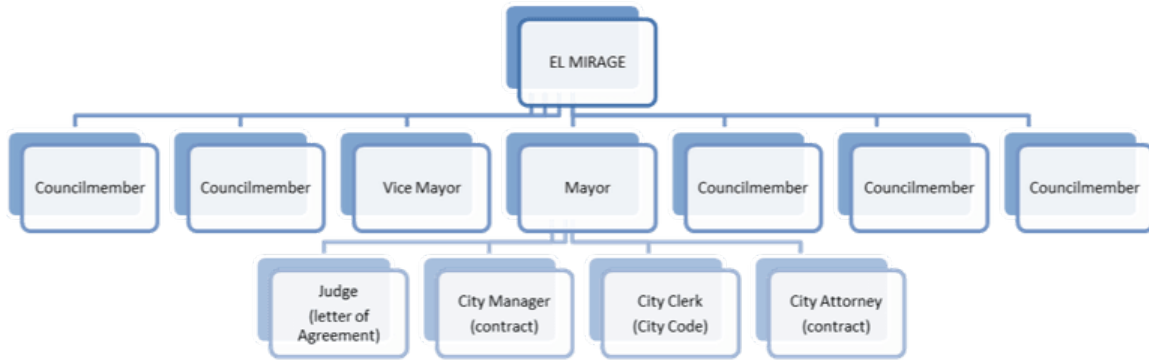
City Council serves El Mirage's citizens as elected representatives and provides for the orderly government of the City. The City Council is responsible for establishing goals and adopting public policy that meets the community's needs. In addition, they are responsible for adopting an annual budget 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.

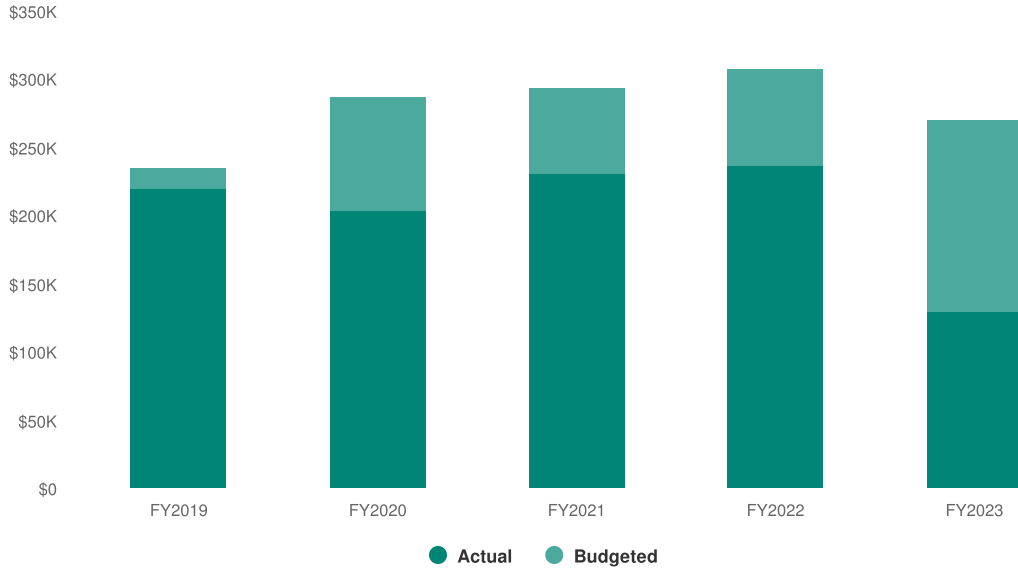
It is the City Council's responsibility to oversee these functions and to provide the needed policy direction for the effective management of the City.



# Expenditures Summary

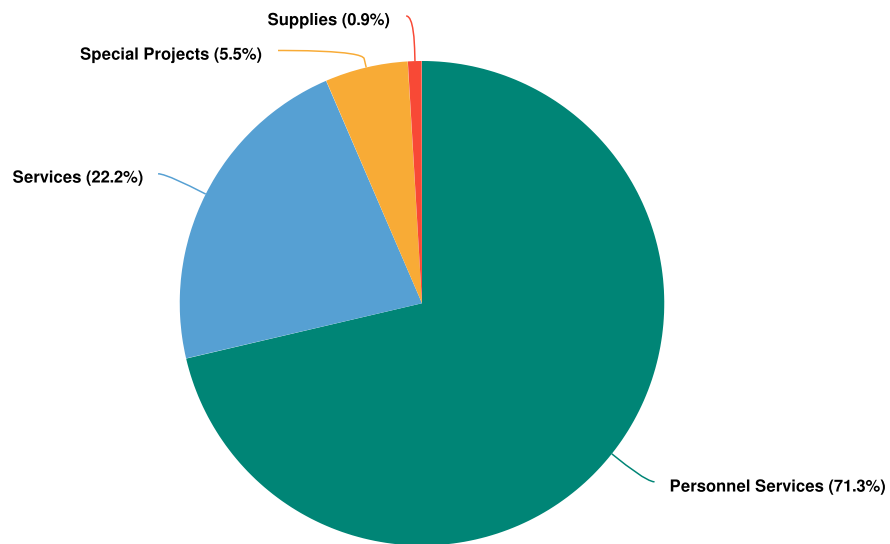
**\$270,500** **-\$37,500**  
(-12.18% vs. prior year)

Mayor and Council Proposed and Historical Budget vs. Actual

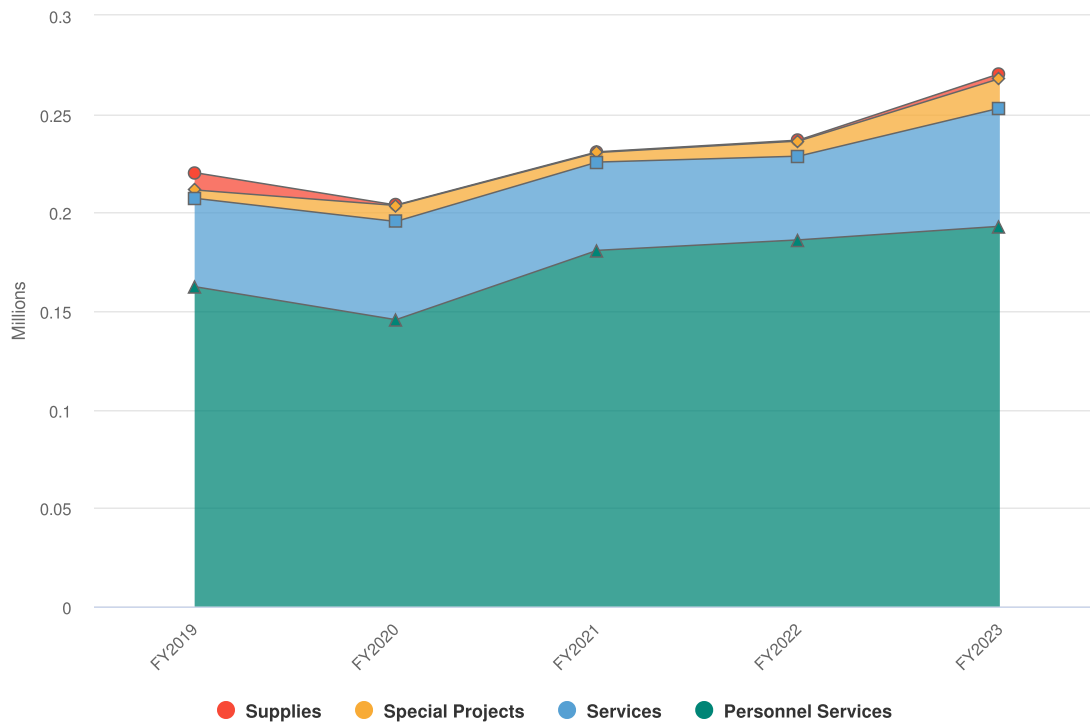


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1111-110	\$112,676	\$113,000	\$113,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1111-120	\$59,844	\$65,000	\$68,000	4.6%	\$3,000
SOCIAL SECURITY CONTRIBUTION	111-5-1111-130	\$6,449	\$7,000	\$7,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1111-131	\$1,508	\$2,000	\$2,000	0%	\$0
WORKERS COMPENSATION	111-5-1111-140	\$256	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1111-141	\$51	\$2,000	\$2,000	0%	\$0
<b>Total General Government:</b>		<b>\$180,784</b>	<b>\$190,000</b>	<b>\$193,000</b>	<b>1.6%</b>	<b>\$3,000</b>
<b>Total Personnel Services:</b>		<b>\$180,784</b>	<b>\$190,000</b>	<b>\$193,000</b>	<b>1.6%</b>	<b>\$3,000</b>
<b>Supplies</b>						
<b>General Government</b>						
OFFICE SUPPLIES	111-5-1111-230	\$338	\$1,500	\$500	-66.7%	-\$1,000
EQUIPMENT/FURNITURE PURCHASE	111-5-1111-237	\$0	\$1,000	\$1,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1111-249	\$0	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$338</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>-28.6%</b>	<b>-\$1,000</b>
<b>Total Supplies:</b>		<b>\$338</b>	<b>\$3,500</b>	<b>\$2,500</b>	<b>-28.6%</b>	<b>-\$1,000</b>
<b>Services</b>						
<b>General Government</b>						
TRAVEL AND PER DIEM	111-5-1111-350	\$1,150	\$13,500	\$10,000	-25.9%	-\$3,500
CONFERENCE, SEMINARS & TRAINING	111-5-1111-351	\$1,800	\$10,500	\$5,000	-52.4%	-\$5,500
PRINTING COST	111-5-1111-360	\$242	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1111-361	\$1,707	\$2,000	\$2,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1111-370	\$38,130	\$55,000	\$39,500	-28.2%	-\$15,500
WIRELESS COMMUNICATIONS	111-5-1111-381	\$1,779	\$2,500	\$2,500	0%	\$0
<b>Total General Government:</b>		<b>\$44,809</b>	<b>\$84,500</b>	<b>\$60,000</b>	<b>-29%</b>	<b>-\$24,500</b>
<b>Total Services:</b>		<b>\$44,809</b>	<b>\$84,500</b>	<b>\$60,000</b>	<b>-29%</b>	<b>-\$24,500</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL EVENTS	111-5-1111-410	\$4,859	\$30,000	\$15,000	-50%	-\$15,000
<b>Total General Government:</b>		<b>\$4,859</b>	<b>\$30,000</b>	<b>\$15,000</b>	<b>-50%</b>	<b>-\$15,000</b>
<b>Total Special Projects:</b>		<b>\$4,859</b>	<b>\$30,000</b>	<b>\$15,000</b>	<b>-50%</b>	<b>-\$15,000</b>
<b>Total Expense Objects:</b>		<b>\$230,790</b>	<b>\$308,000</b>	<b>\$270,500</b>	<b>-12.2%</b>	<b>-\$37,500</b>

## Significant Changes

- Decreased Special Projects \$15,000 for adjusted plans of State of the City

## Accomplishments

1. Completed State of the City  for 2021-2022.
2. Finalized partnership (IGA) with Dysart Unified School District for use of school facilities.
3. Created a three-year plan to spend the American Rescue Plan funding to provide assistance to residents.
4. Conducted community survey to receive feedback from residents.
5. Opened new El Mirage public library.

## 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.

## Program Performance

Strategic Initiative	Performance Measure	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Number of Special Meetings	9	11	10
Effective Government	Number of Workshops	11	8	8
Effective Government	Number of Executive Sessions	7	6	7

Analysis of Program Performance:

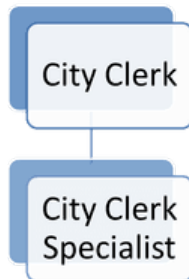
- Special meetings includes Council committee meetings.

## 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.

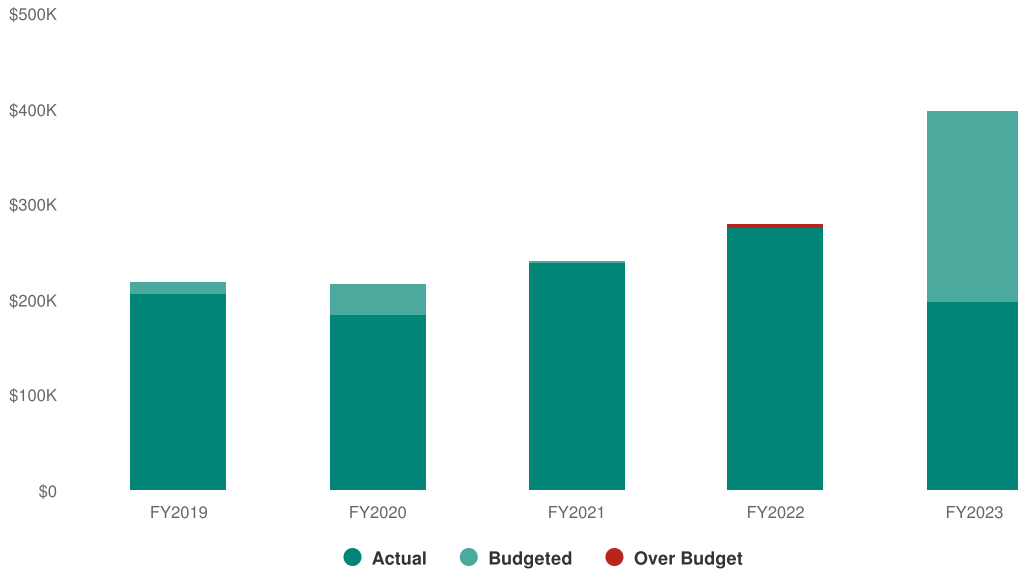
## Organizational Chart



# Expenditures Summary

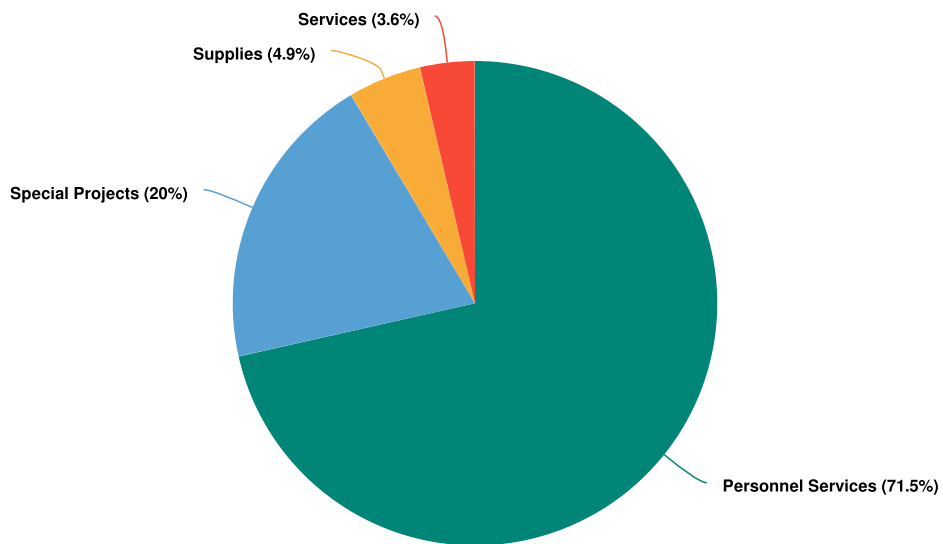
**\$398,000** **\$123,500**  
(44.99% vs. prior year)

## City Clerk Proposed and Historical Budget vs. Actual

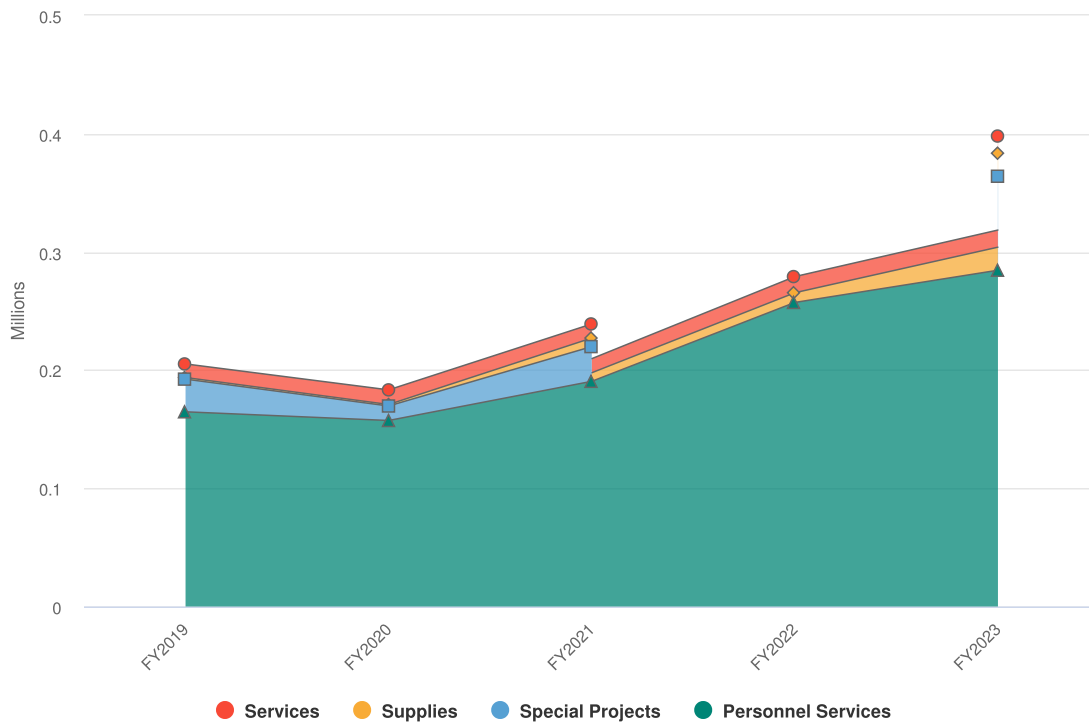


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1311-110	\$151,548	\$175,000	\$222,000	26.9%	\$47,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-1311-120	\$6,687	\$23,000	\$9,000	-60.9%	-\$14,000
SOCIAL SECURITY CONTRIBUTION	111-5-1311-130	\$9,484	\$11,000	\$13,000	18.2%	\$2,000
MEDICARE CONTRIBUTION	111-5-1311-131	\$2,218	\$3,000	\$4,000	33.3%	\$1,000
ASRS CONTRIBUTION	111-5-1311-132	\$16,883	\$21,000	\$26,000	23.8%	\$5,000
DEFERRED COMPENSATION	111-5-1311-134	\$3,268	\$6,500	\$8,500	30.8%	\$2,000
WORKERS COMPENSATION	111-5-1311-140	\$342	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1311-141	\$80	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$190,508</b>	<b>\$241,500</b>	<b>\$284,500</b>	<b>17.8%</b>	<b>\$43,000</b>
<b>Total Personnel Services:</b>		<b>\$190,508</b>	<b>\$241,500</b>	<b>\$284,500</b>	<b>17.8%</b>	<b>\$43,000</b>
<b>Supplies</b>						
<b>General Government</b>						
OFFICE SUPPLIES	111-5-1311-230	\$406	\$1,000	\$1,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1311-232	\$85	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1311-237		\$0	\$4,000	N/A	\$4,000
OPERATING MATERIAL & SUPPLIES	111-5-1311-249	\$253	\$500	\$500	0%	\$0
SOFTWARE MAINT CONTRACT	111-5-1311-265	\$6,500	\$7,000	\$13,500	92.9%	\$6,500
<b>Total General Government:</b>		<b>\$7,243</b>	<b>\$9,000</b>	<b>\$19,500</b>	<b>116.7%</b>	<b>\$10,500</b>
<b>Total Supplies:</b>		<b>\$7,243</b>	<b>\$9,000</b>	<b>\$19,500</b>	<b>116.7%</b>	<b>\$10,500</b>
<b>Services</b>						
<b>General Government</b>						
CONTRACTED SERVICES	111-5-1311-313	\$251	\$500	\$500	0%	\$0
TRAVEL AND PER DIEM	111-5-1311-350	\$0	\$500	\$500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1311-351	\$200	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1311-361	\$10,964	\$11,000	\$11,000	0%	\$0
MAILING COST	111-5-1311-362	\$47	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1311-370	\$460	\$500	\$1,000	100%	\$500
<b>Total General Government:</b>		<b>\$11,922</b>	<b>\$14,000</b>	<b>\$14,500</b>	<b>3.6%</b>	<b>\$500</b>
<b>Total Services:</b>		<b>\$11,922</b>	<b>\$14,000</b>	<b>\$14,500</b>	<b>3.6%</b>	<b>\$500</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL PROJECTS	111-5-1311-418	\$4,624	\$0	\$20,000	N/A	\$20,000
ELECTION	111-5-1311-431	\$24,756	\$10,000	\$59,500	495%	\$49,500
<b>Total General Government:</b>		<b>\$29,380</b>	<b>\$10,000</b>	<b>\$79,500</b>	<b>695%</b>	<b>\$69,500</b>
<b>Total Special Projects:</b>		<b>\$29,380</b>	<b>\$10,000</b>	<b>\$79,500</b>	<b>695%</b>	<b>\$69,500</b>
<b>Total Expense Objects:</b>		<b>\$239,054</b>	<b>\$274,500</b>	<b>\$398,000</b>	<b>45%</b>	<b>\$123,500</b>

## Significant Changes

- Increased Equipment/Furniture Purchase \$4,000 for two fire-resistant file cabinets.
- Increased Software Maint Contract by \$6,500 due to split funded procurement software for contract management.
- Increased Special Projects by \$20,000 for printing and mailing two publicity pamphlets.
- Increased Election budget by \$49,500 for 2023 primary and general as well as special election preparation.

## Accomplishments

- To provide public transparency while maintaining a safe environment for public meetings during the COVID-19 pandemic, the City Clerk's office implemented on-line access for Council and Planning & Zoning meetings. Councilmembers, Planning & Zoning Commissioners, and the public now have the option to attend these meetings either virtually through Microsoft Teams or in person.
- The City Clerk worked closely with the City Attorney and the City Risk Pool on tracking and coordinating legal claims.
- The City Clerk's Office is responsible for local election oversight, from guiding candidates through their requirements to partnering with the Maricopa County Elections Department to run the election on site. City elections are held every even-numbered year. Three Councilmembers were elected, given their respective Oath of Office, and began their four-year terms at the end of 2020.
- Planning and Zoning Commission meetings were added to the Clerk's AgendaQuick digital system, which allows residents to sign up and receive agendas and minutes automatically for both Council and Commission meetings using a feature called "Notify Me."

## Objectives

- Improve efficiency and accuracy of agenda item submittals.
- Update city-wide forms and train departments on process for form submittals.
- Create and provide training to departments on document retention.
- Improve transparency by increasing views for Clerk's Corner posts.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Number of Public Records Requests	200	242	198	225
Effective Government	Number of Ordinances processed/passed	8	14	7	10
Effective Government	Number of Resolutions processed/passed	25	32	24	28
Effective Government	Registered voters on Permanent Early Voting List	80%	N/A	71%	73%

**Analysis of Program Performance:**

1. Public records requests have increased largely due to new development in the City.
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.

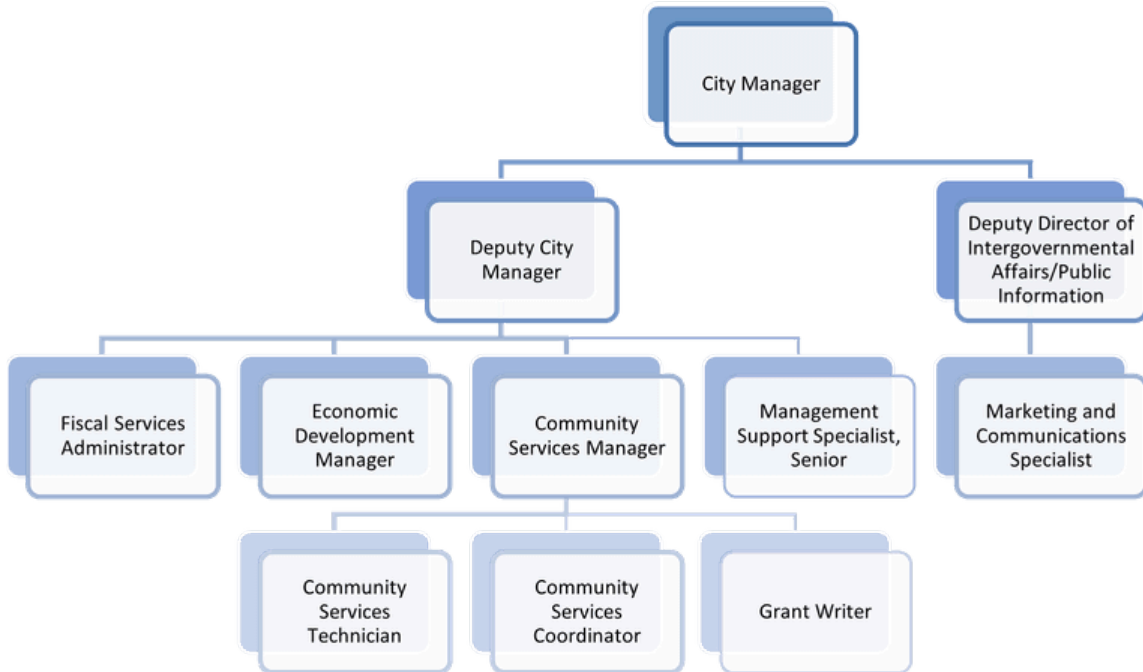
# Administration



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.

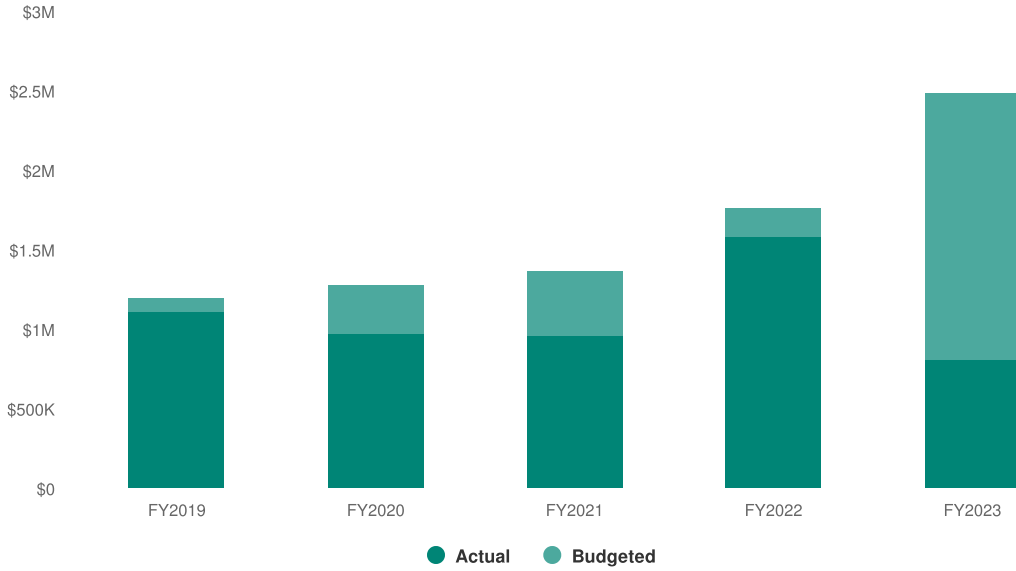
## Organizational Chart



# Expenditures Summary

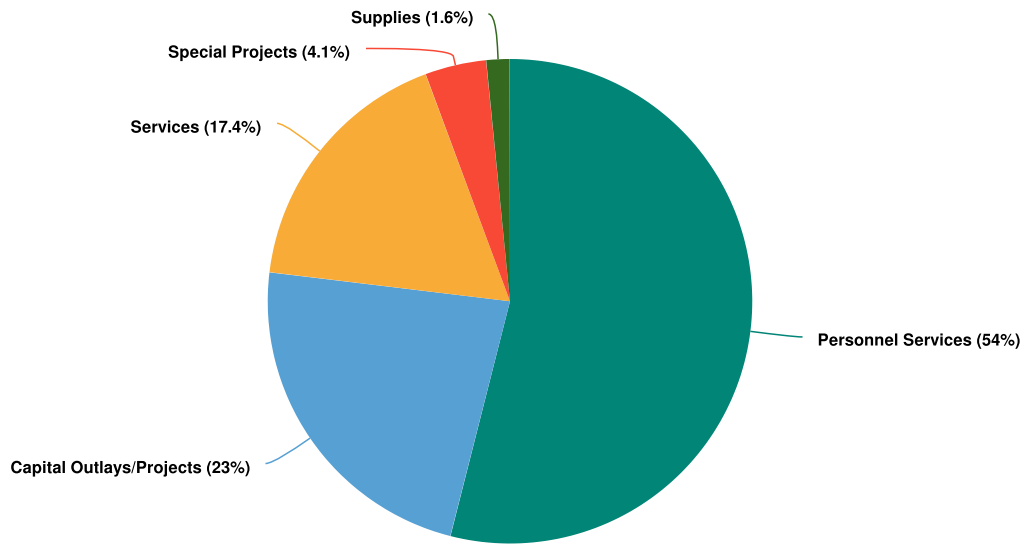
**\$2,489,500** **\$728,000**  
(41.33% vs. prior year)

## Administration Proposed and Historical Budget vs. Actual

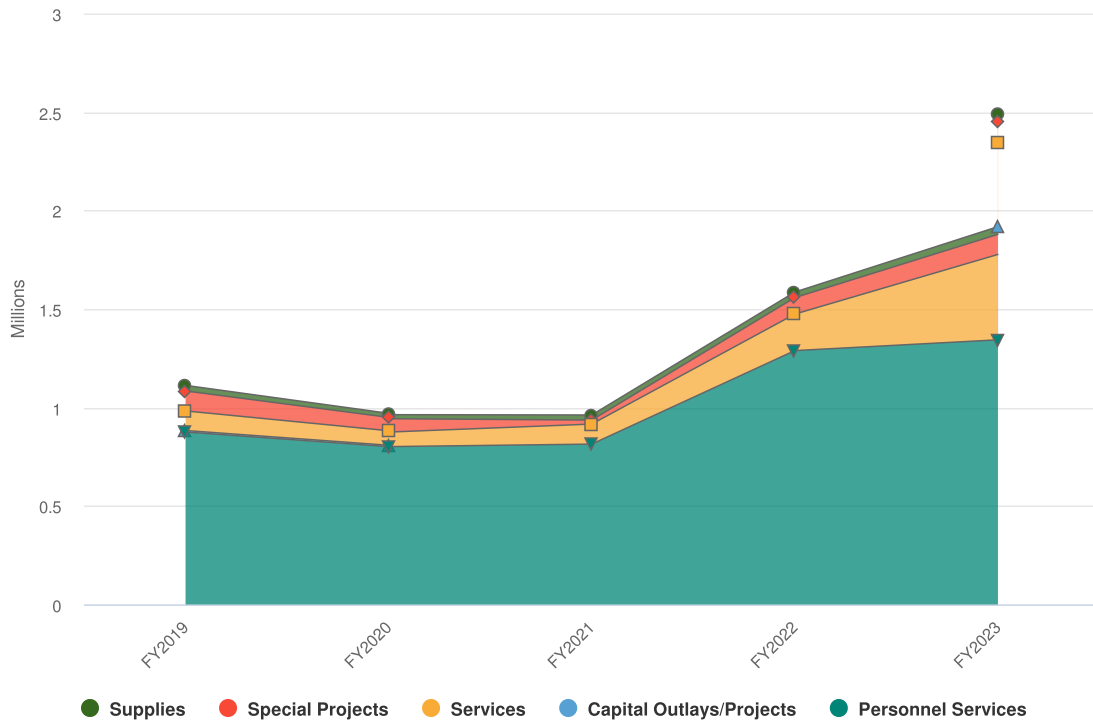


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1411-110	\$633,489	\$1,028,000	\$1,011,000	-1.7%	-\$17,000
OVERTIME	111-5-1411-111	\$0	\$2,000	\$2,000	0%	\$0
COMP TIME	111-5-1411-117	\$75	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1411-120	\$53,885	\$107,000	\$101,000	-5.6%	-\$6,000
SOCIAL SECURITY CONTRIBUTION	111-5-1411-130	\$35,352	\$58,000	\$57,000	-1.7%	-\$1,000
MEDICARE CONTRIBUTION	111-5-1411-131	\$8,993	\$15,000	\$15,000	0%	\$0
ASRS CONTRIBUTION	111-5-1411-132	\$77,165	\$128,000	\$140,000	9.4%	\$12,000
DEFERRED COMPENSATION	111-5-1411-134	\$6,254	\$10,500	\$12,500	19%	\$2,000
WORKERS COMPENSATION	111-5-1411-140	\$1,447	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1411-141	\$276	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	111-5-1411-199	-\$359,703	-\$616,000	-\$882,000	43.2%	-\$266,000
LABOR DISTRIBUTION	111-5-1412-199	\$109,000	\$115,000	\$122,000	6.1%	\$7,000
LABOR DISTRIBUTION	111-5-1413-199	\$220,000	\$234,000	\$248,000	6%	\$14,000
LABOR DISTRIBUTION	111-5-1414-199	\$10,938	\$89,000	\$0	-100%	-\$89,000
LABOR DISTRIBUTION	111-5-1415-199	\$17,063	\$83,000	\$412,000	396.4%	\$329,000
LABOR DISTRIBUTION	111-5-1418-199	\$0	\$95,000	\$100,000	5.3%	\$5,000
<b>Total General Government:</b>		<b>\$814,233</b>	<b>\$1,353,500</b>	<b>\$1,343,500</b>	<b>-0.7%</b>	<b>-\$10,000</b>
<b>Total Personnel Services:</b>		<b>\$814,233</b>	<b>\$1,353,500</b>	<b>\$1,343,500</b>	<b>-0.7%</b>	<b>-\$10,000</b>
<b>Supplies</b>						
<b>General Government</b>						
FUEL AND LUBRICANTS	111-5-1411-211	\$158	\$0	\$0	0%	\$0
CONFERENCE ROOM	111-5-1411-227	\$1,809	\$0	\$0	0%	\$0
OFFICE SUPPLIES	111-5-1411-230	\$1,146	\$3,000	\$2,000	-33.3%	-\$1,000
EQUIPMENT/FURNITURE PURCHASE	111-5-1411-237	\$85	\$8,000	\$2,000	-75%	-\$6,000
SOFTWARE PURCHASE	111-5-1411-248	\$1,868	\$3,500	\$1,500	-57.1%	-\$2,000
OPERATING MATERIAL & SUPPLIES	111-5-1411-249	\$4,436	\$4,000	\$4,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1411-253	\$1,410	\$2,500	\$0	-100%	-\$2,500
COPIER USAGE/SUPPLIES/MAINT	111-5-1411-254	\$6,394	\$4,000	\$5,000	25%	\$1,000
OFFICE SUPPLIES	111-5-1412-230	\$196	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1413-230	\$504	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1413-237			\$3,000	N/A	\$3,000
SOFTWARE PURCHASE	111-5-1413-248	\$262	\$500	\$500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1414-254	\$0	\$2,000	\$0	-100%	-\$2,000
FUEL AND LUBRICANTS	111-5-1415-211	\$2,368	\$3,500	\$3,500	0%	\$0
OFFICE SUPPLIES	111-5-1415-230	\$338	\$500	\$1,000	100%	\$500
OPERATING MATERIAL & SUPPLIES	111-5-1415-249	\$0	\$3,500	\$8,500	142.9%	\$5,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1415-253	\$0	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1415-254			\$2,000	N/A	\$2,000
OTHER MAINTENANCE/REPAIRS	111-5-1415-269	\$4,900	\$2,000	\$2,000	0%	\$0
OFFICE SUPPLIES	111-5-1418-230	\$0	\$500	\$500	0%	\$0

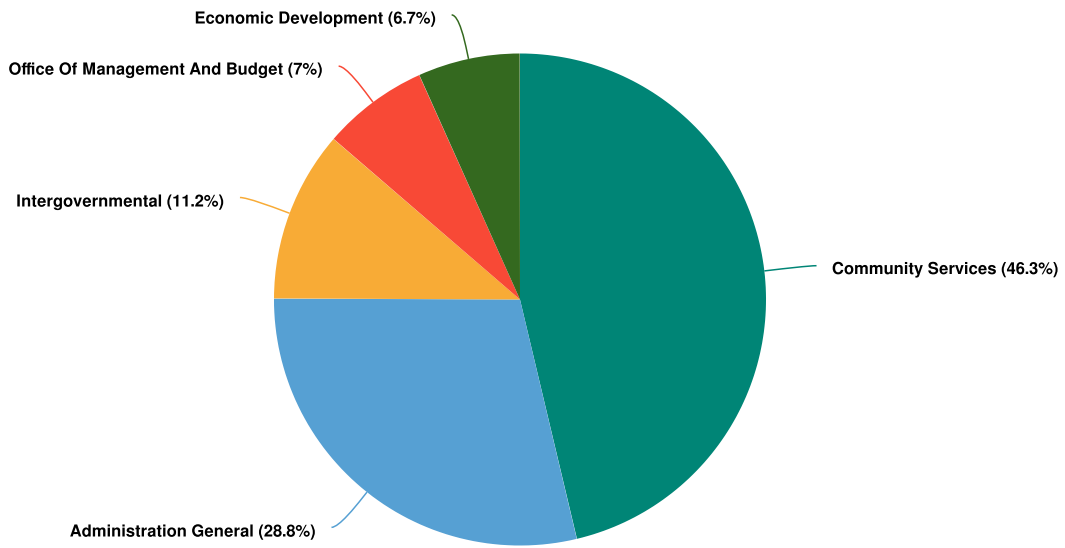
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total General Government:</b>		<b>\$25,874</b>	<b>\$41,000</b>	<b>\$39,000</b>	<b>-4.9%</b>	<b>-\$2,000</b>
<b>Total Supplies:</b>		<b>\$25,874</b>	<b>\$41,000</b>	<b>\$39,000</b>	<b>-4.9%</b>	<b>-\$2,000</b>
<b>Services</b>						
<b>General Government</b>						
PROFESSIONAL SERVICES	111-5-1411-311	\$17,555	\$0	\$207,000	N/A	\$207,000
CONTRACTED SERVICES	111-5-1411-313	\$0	\$3,000	\$0	-100%	-\$3,000
TRAVEL AND PER DIEM	111-5-1411-350	\$244	\$6,000	\$6,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1411-351	\$1,178	\$2,500	\$8,000	220%	\$5,500
PRINTING COST	111-5-1411-360	\$89	\$500	\$1,000	100%	\$500
PUBLISHING/ADVERTISEMENT COST	111-5-1411-361	\$3,937	\$2,000	\$1,000	-50%	-\$1,000
MAILING COST	111-5-1411-362	\$8,795	\$2,000	\$2,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1411-370	\$1,094	\$4,000	\$3,000	-25%	-\$1,000
SUBSCRIPTIONS	111-5-1411-371	\$64	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1411-381	\$2,002	\$1,000	\$1,000	0%	\$0
PROFESSIONAL SERVICES	111-5-1412-311	\$3,000	\$1,000	\$7,000	600%	\$6,000
TRAVEL AND PER DIEM	111-5-1412-350	\$0	\$4,000	\$4,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1412-351	\$198	\$3,000	\$3,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1412-370	\$27,829	\$29,500	\$30,000	1.7%	\$500
SUBSCRIPTIONS	111-5-1412-371	\$0	\$0	\$500	N/A	\$500
MISCELLANEOUS EXPENSES	111-5-1412-377	\$22	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	111-5-1413-350	\$290	\$4,500	\$4,500	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1413-351	\$600	\$2,000	\$2,500	25%	\$500
PRINTING COST	111-5-1413-360	\$323	\$1,500	\$1,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1413-361	\$0	\$5,000	\$5,500	10%	\$500
MAILING COST	111-5-1413-362	\$0	\$8,500	\$9,000	5.9%	\$500
DUES-MEMBERSHIPS-FEES	111-5-1413-370	\$212	\$1,000	\$1,000	0%	\$0
SUBSCRIPTIONS	111-5-1413-371	\$659	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1413-381	\$1,617	\$2,500	\$2,500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1414-370	\$0	\$500	\$0	-100%	-\$500
CONTRACTED SERVICES	111-5-1415-313	\$25,014	\$36,000	\$36,000	0%	\$0
TRAVEL AND PER DIEM	111-5-1415-350			\$500	N/A	\$500
CONFERENCE,SEMINARS & TRAINING	111-5-1415-351			\$500	N/A	\$500
ADULT EDUCATION	111-5-1415-355	\$0	\$6,000	\$9,000	50%	\$3,000
DUES-MEMBERSHIPS-FEES	111-5-1415-370			\$1,000	N/A	\$1,000
BUILDING ELECTRICITY/GAS	111-5-1415-382	\$6,025	\$10,000	\$10,000	0%	\$0
EXTERMINATING SERVICE	111-5-1415-384	\$837	\$1,500	\$1,500	0%	\$0
CONTRACTED SERVICES	111-5-1418-313	\$0	\$21,000	\$0	-100%	-\$21,000
TECH/SOFTWARE SUPPORT	111-5-1418-325	\$0	\$60,000	\$60,000	0%	\$0
TRAVEL AND PER DIEM	111-5-1418-350	\$0	\$3,000	\$3,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1418-351	\$0	\$4,500	\$4,500	0%	\$0
PRINTING COST	111-5-1418-360	\$0	\$3,500	\$3,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1418-361	\$0	\$1,000	\$1,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1418-370	\$0	\$1,000	\$1,000	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total General Government:</b>		\$101,584	\$233,500	\$433,500	85.7%	\$200,000
<b>Total Services:</b>		\$101,584	\$233,500	\$433,500	85.7%	\$200,000
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL EVENTS	111-5-1411-410	\$1,213	\$5,000	\$11,000	120%	\$6,000
SPECIAL EVENTS	111-5-1414-410	\$19,187	\$76,000	\$91,000	19.7%	\$15,000
<b>Total General Government:</b>		\$20,400	\$81,000	\$102,000	25.9%	\$21,000
<b>Total Special Projects:</b>		\$20,400	\$81,000	\$102,000	25.9%	\$21,000
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1415-617			\$14,000	N/A	\$14,000
VEHICLES	111-5-1415-650			\$75,000	N/A	\$75,000
BUILDINGS AND IMPROVEMENTS	111-5-1415-656	\$0	\$52,500	\$182,500	247.6%	\$130,000
LAND	111-5-1415-660			\$300,000	N/A	\$300,000
<b>Total General Government:</b>		\$0	\$52,500	\$571,500	988.6%	\$519,000
<b>Total Capital Outlays/Projects:</b>		\$0	\$52,500	\$571,500	988.6%	\$519,000
<b>Total Expense Objects:</b>		\$962,092	\$1,761,500	\$2,489,500	41.3%	\$728,000

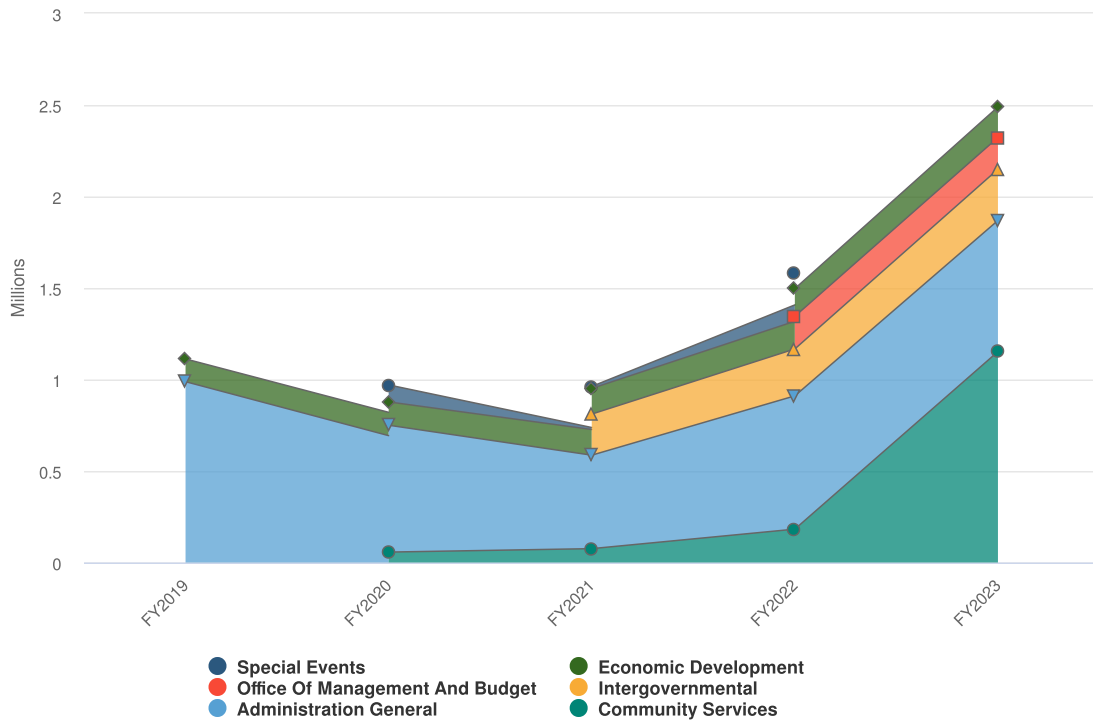


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>Executive</b>						
<b>Administration</b>						
<b>Administration General</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1411-110	\$633,489	\$1,028,000	\$1,011,000	-1.7%	-\$17,000
OVERTIME	111-5-1411-111	\$0	\$2,000	\$2,000	0%	\$0
COMP TIME	111-5-1411-117	\$75	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1411-120	\$53,885	\$107,000	\$101,000	-5.6%	-\$6,000
SOCIAL SECURITY CONTRIBUTION	111-5-1411-130	\$35,352	\$58,000	\$57,000	-1.7%	-\$1,000
MEDICARE CONTRIBUTION	111-5-1411-131	\$8,993	\$15,000	\$15,000	0%	\$0
ASRS CONTRIBUTION	111-5-1411-132	\$77,165	\$128,000	\$140,000	9.4%	\$12,000
DEFERRED COMPENSATION	111-5-1411-134	\$6,254	\$10,500	\$12,500	19%	\$2,000
WORKERS COMPENSATION	111-5-1411-140	\$1,447	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1411-141	\$276	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	111-5-1411-199	-\$359,703	-\$616,000	-\$882,000	43.2%	-\$266,000
<b>Total Personnel Services:</b>		<b>\$457,232</b>	<b>\$737,500</b>	<b>\$461,500</b>	<b>-37.4%</b>	<b>-\$276,000</b>
<b>Supplies</b>						
FUEL AND LUBRICANTS	111-5-1411-211	\$158	\$0	\$0	0%	\$0
CONFERENCE ROOM	111-5-1411-227	\$1,809	\$0	\$0	0%	\$0
OFFICE SUPPLIES	111-5-1411-230	\$1,146	\$3,000	\$2,000	-33.3%	-\$1,000
EQUIPMENT/FURNITURE PURCHASE	111-5-1411-237	\$85	\$8,000	\$2,000	-75%	-\$6,000
SOFTWARE PURCHASE	111-5-1411-248	\$1,868	\$3,500	\$1,500	-57.1%	-\$2,000
OPERATING MATERIAL & SUPPLIES	111-5-1411-249	\$4,436	\$4,000	\$4,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1411-253	\$1,410	\$2,500	\$0	-100%	-\$2,500
COPIER USAGE/SUPPLIES/MAINT	111-5-1411-254	\$6,394	\$4,000	\$5,000	25%	\$1,000
<b>Total Supplies:</b>		<b>\$17,305</b>	<b>\$25,000</b>	<b>\$14,500</b>	<b>-42%</b>	<b>-\$10,500</b>
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1411-311	\$17,555	\$0	\$207,000	N/A	\$207,000
CONTRACTED SERVICES	111-5-1411-313	\$0	\$3,000	\$0	-100%	-\$3,000
TRAVEL AND PER DIEM	111-5-1411-350	\$244	\$6,000	\$6,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1411-351	\$1,178	\$2,500	\$8,000	220%	\$5,500
PRINTING COST	111-5-1411-360	\$89	\$500	\$1,000	100%	\$500
PUBLISHING/ADVERTISEMENT COST	111-5-1411-361	\$3,937	\$2,000	\$1,000	-50%	-\$1,000
MAILING COST	111-5-1411-362	\$8,795	\$2,000	\$2,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1411-370	\$1,094	\$4,000	\$3,000	-25%	-\$1,000
SUBSCRIPTIONS	111-5-1411-371	\$64	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1411-381	\$2,002	\$1,000	\$1,000	0%	\$0
<b>Total Services:</b>		<b>\$34,958</b>	<b>\$21,500</b>	<b>\$229,500</b>	<b>967.4%</b>	<b>\$208,000</b>
<b>Special Projects</b>						
SPECIAL EVENTS	111-5-1411-410	\$1,213	\$5,000	\$11,000	120%	\$6,000

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total Special Projects:</b>		\$1,213	\$5,000	\$11,000	120%	\$6,000
<b>Total Administration General:</b>		\$510,708	\$789,000	\$716,500	-9.2%	-\$72,500
<b>Economic Development</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1412-199	\$109,000	\$115,000	\$122,000	6.1%	\$7,000
<b>Total Personnel Services:</b>		\$109,000	\$115,000	\$122,000	6.1%	\$7,000
<b>Supplies</b>						
OFFICE SUPPLIES	111-5-1412-230	\$196	\$500	\$500	0%	\$0
<b>Total Supplies:</b>		\$196	\$500	\$500	0%	\$0
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1412-311	\$3,000	\$1,000	\$7,000	600%	\$6,000
TRAVEL AND PER DIEM	111-5-1412-350	\$0	\$4,000	\$4,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1412-351	\$198	\$3,000	\$3,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1412-370	\$27,829	\$29,500	\$30,000	1.7%	\$500
SUBSCRIPTIONS	111-5-1412-371	\$0	\$0	\$500	N/A	\$500
MISCELLANEOUS EXPENSES	111-5-1412-377	\$22	\$0	\$0	0%	\$0
<b>Total Services:</b>		\$31,049	\$37,500	\$44,500	18.7%	\$7,000
<b>Total Economic Development:</b>		\$140,245	\$153,000	\$167,000	9.2%	\$14,000
<b>Intergovernmental</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1413-199	\$220,000	\$234,000	\$248,000	6%	\$14,000
<b>Total Personnel Services:</b>		\$220,000	\$234,000	\$248,000	6%	\$14,000
<b>Supplies</b>						
OFFICE SUPPLIES	111-5-1413-230	\$504	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1413-237			\$3,000	N/A	\$3,000
SOFTWARE PURCHASE	111-5-1413-248	\$262	\$500	\$500	0%	\$0
<b>Total Supplies:</b>		\$767	\$1,000	\$4,000	300%	\$3,000
<b>Services</b>						
TRAVEL AND PER DIEM	111-5-1413-350	\$290	\$4,500	\$4,500	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1413-351	\$600	\$2,000	\$2,500	25%	\$500
PRINTING COST	111-5-1413-360	\$323	\$1,500	\$1,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1413-361	\$0	\$5,000	\$5,500	10%	\$500
MAILING COST	111-5-1413-362	\$0	\$8,500	\$9,000	5.9%	\$500
DUES-MEMBERSHIPS-FEES	111-5-1413-370	\$212	\$1,000	\$1,000	0%	\$0
SUBSCRIPTIONS	111-5-1413-371	\$659	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1413-381	\$1,617	\$2,500	\$2,500	0%	\$0
<b>Total Services:</b>		\$3,702	\$26,500	\$28,000	5.7%	\$1,500

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total Intergovernmental:</b>		\$224,469	\$261,500	\$280,000	7.1%	\$18,500
<b>Special Events</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1414-199	\$10,938	\$89,000	\$0	-100%	-\$89,000
<b>Total Personnel Services:</b>		\$10,938	\$89,000	\$0	-100%	-\$89,000
<b>Supplies</b>						
COPIER USAGE/SUPPLIES/MAINT	111-5-1414-254	\$0	\$2,000	\$0	-100%	-\$2,000
<b>Total Supplies:</b>		\$0	\$2,000	\$0	-100%	-\$2,000
<b>Services</b>						
DUES-MEMBERSHIPS-FEES	111-5-1414-370	\$0	\$500	\$0	-100%	-\$500
<b>Total Services:</b>		\$0	\$500	\$0	-100%	-\$500
<b>Total Special Events:</b>		\$10,938	\$91,500	\$0	-100%	-\$91,500
<b>Community Services</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1415-199	\$17,063	\$83,000	\$412,000	396.4%	\$329,000
<b>Total Personnel Services:</b>		\$17,063	\$83,000	\$412,000	396.4%	\$329,000
<b>Supplies</b>						
FUEL AND LUBRICANTS	111-5-1415-211	\$2,368	\$3,500	\$3,500	0%	\$0
OFFICE SUPPLIES	111-5-1415-230	\$338	\$500	\$1,000	100%	\$500
OPERATING MATERIAL & SUPPLIES	111-5-1415-249	\$0	\$3,500	\$8,500	142.9%	\$5,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1415-253	\$0	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1415-254			\$2,000	N/A	\$2,000
OTHER MAINTENANCE/REPAIRS	111-5-1415-269	\$4,900	\$2,000	\$2,000	0%	\$0
<b>Total Supplies:</b>		\$7,606	\$12,000	\$19,500	62.5%	\$7,500
<b>Services</b>						
CONTRACTED SERVICES	111-5-1415-313	\$25,014	\$36,000	\$36,000	0%	\$0
TRAVEL AND PER DIEM	111-5-1415-350			\$500	N/A	\$500
CONFERENCE, SEMINARS & TRAINING	111-5-1415-351			\$500	N/A	\$500
ADULT EDUCATION	111-5-1415-355	\$0	\$6,000	\$9,000	50%	\$3,000
DUES-MEMBERSHIPS-FEES	111-5-1415-370			\$1,000	N/A	\$1,000
BUILDING ELECTRICITY/GAS	111-5-1415-382	\$6,025	\$10,000	\$10,000	0%	\$0
EXTERMINATING SERVICE	111-5-1415-384	\$837	\$1,500	\$1,500	0%	\$0
<b>Total Services:</b>		\$31,875	\$53,500	\$58,500	9.3%	\$5,000
<b>Special Projects</b>						
SPECIAL EVENTS	111-5-1414-410	\$19,187	\$76,000	\$91,000	19.7%	\$15,000
<b>Total Special Projects:</b>		\$19,187	\$76,000	\$91,000	19.7%	\$15,000
<b>Capital Outlays/Projects</b>						

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
CAPITAL EQUIPMENT PURCHASE	111-5-1415-617			\$14,000	N/A	\$14,000
VEHICLES	111-5-1415-650			\$75,000	N/A	\$75,000
BUILDINGS AND IMPROVEMENTS	111-5-1415-656	\$0	\$52,500	\$182,500	247.6%	\$130,000
LAND	111-5-1415-660			\$300,000	N/A	\$300,000
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$52,500</b>	<b>\$571,500</b>	<b>988.6%</b>	<b>\$519,000</b>
<b>Total Community Services:</b>		<b>\$75,731</b>	<b>\$277,000</b>	<b>\$1,152,500</b>	<b>316.1%</b>	<b>\$875,500</b>
<b>Office Of Management And Budget</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1418-199	\$0	\$95,000	\$100,000	5.3%	\$5,000
<b>Total Personnel Services:</b>		<b>\$0</b>	<b>\$95,000</b>	<b>\$100,000</b>	<b>5.3%</b>	<b>\$5,000</b>
<b>Supplies</b>						
OFFICE SUPPLIES	111-5-1418-230	\$0	\$500	\$500	0%	\$0
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
CONTRACTED SERVICES	111-5-1418-313	\$0	\$21,000	\$0	-100%	-\$21,000
TECH/SOFTWARE SUPPORT	111-5-1418-325	\$0	\$60,000	\$60,000	0%	\$0
TRAVEL AND PER DIEM	111-5-1418-350	\$0	\$3,000	\$3,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1418-351	\$0	\$4,500	\$4,500	0%	\$0
PRINTING COST	111-5-1418-360	\$0	\$3,500	\$3,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1418-361	\$0	\$1,000	\$1,000	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1418-370	\$0	\$1,000	\$1,000	0%	\$0
<b>Total Services:</b>		<b>\$0</b>	<b>\$94,000</b>	<b>\$73,000</b>	<b>-22.3%</b>	<b>-\$21,000</b>
<b>Total Office Of Management And Budget:</b>		<b>\$0</b>	<b>\$189,500</b>	<b>\$173,500</b>	<b>-8.4%</b>	<b>-\$16,000</b>
<b>Total Administration:</b>		<b>\$962,092</b>	<b>\$1,761,500</b>	<b>\$2,489,500</b>	<b>41.3%</b>	<b>\$728,000</b>
<b>Total Executive:</b>		<b>\$962,092</b>	<b>\$1,761,500</b>	<b>\$2,489,500</b>	<b>41.3%</b>	<b>\$728,000</b>
<b>Total General Government:</b>		<b>\$962,092</b>	<b>\$1,761,500</b>	<b>\$2,489,500</b>	<b>41.3%</b>	<b>\$728,000</b>
<b>Total Expenditures:</b>		<b>\$962,092</b>	<b>\$1,761,500</b>	<b>\$2,489,500</b>	<b>41.3%</b>	<b>\$728,000</b>

## Significant Changes

- Administration General removed salary and personnel costs for the Deputy City Manager and increased Professional Services by \$207,000 for the contract of the Deputy City Manager.
- Economic Development increased Professional Services by \$6,000 to replace the current industrial video to include new developments.
- Special Events and Senior Center were combined into the new division Community Services.
- Special Events increased by \$15,000 to cover new events such as Music/Arts Festivals Series in the Park.
- Administration added one FTE position for a Grant Writer.

## Accomplishments

- The Villages on Greenway 190-unit multifamily development is this first of its kind in more than ten years in El Mirage, featuring 60 triplex units and seven duplexes (phased).
- Microsoft opened its fully-operational, world-class datacenter in El Mirage. Part of its Phoenix datacenter region, it brings highly resilient, secure cloud services, sustainable design and operations, and community investments in water conservation, education and workforce training programs. An additional datacenter adjacent to the existing facility is also planned.
- Tippmann Innovation/TI Cold Storage, a nationally-recognized leader in the cold storage industry, broke ground on a 318,000 square-foot unique facility in El Mirage with more than 39,000 pallet positions.
- Site plans have been approved for CAVCO, a designer and builder of systems-built structures including manufactured homes, modular homes and commercial buildings. CAVCO plans to construct a 479,000 square foot building at ogistiCenter at Copperwing.
- Avanti Windows and Doors is planning to construct a 320,000 square-foot manufacturing plant on a 32-acre parcel of vacant land at 12501 W. Olive Ave., which will employ approximately 430 people.
- Staff managed and implemented more than \$16 million in Federal Emergency Management Agency (FEMA), Coronavirus Aid, Relief, and Economic Security Act (AZCares) and American Rescue Plan Act (ARP) funding related to the pandemic.
- The City was successful in receiving more than \$1.3 million in new funding to further enhance City safety, parks, special events, paratransit, community services, and community education.
- The El Mirage Senior Center reopened in August after an 18-month closure due to the pandemic. Since its reopening, daily attendance and memberships have increased. A new partnership with a local food pantry is providing weekly commodities to our Seniors.
- El Mirage Special Events made their return in October with the Fall Harvest Festival attracting 4,500 attendees. Winterfest also returned in December 2021, which was expanded throughout Gentry Park to include a street stage, additional food vendors and activities. COVID Relief Funding
- A newly designed and upgraded website was launched to modernize ElMirageAZ.gov and improve the ease of finding information that residents are seeking. The website features a new community video, SMS text and email alerts, quick-link buttons and dynamic digital integration with other applications.
- The City utilizes social media platforms to inform and engage followers and create brand awareness, initiating 1,834 posts on the three primary platforms of Facebook, Instagram and Twitter. Those City pages attained 774 new followers/fans and engagement grew, including a 138% engagement-rate increase on Facebook. YouTube, Nextdoor and LinkedIn were also utilized.

## 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.
- Establish a performance management system for the City.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Public awareness/marketing campaign	Posts: 1500 Followers: 12,000 Engagement: 24,000 Website visits: 200,000	Posts: 1500 Followers: 12,000 Engagement: 24,000 Website visits: 200,000	Posts: 1500 Followers: 12,000 Engagement: 24,000 Website visits: 200,000	Posts: 1500 Followers: 12,000 Engagement: 24,000 Website visits: 200,000
Effective Government	Citywide Annual Report	N/A	No	Yes	Yes
Effective Government	State of the City	N/A	No	Yes	Yes
Secure Future	Creating industry appropriate space for business attraction	8 new locates	10 new locates	15 new locates	12 new locates
Quality Lifestyle	Average daily senior attendance	25	N/A	21.70	23
Safe Community	Ridership - # of ride trips provided for paratransit and local dial-a-ride	405 ADA Paratransit 9,500 Local DAR	455 ADA Paratransit 4,044 Local DAR	387 ADA Paratransit 7,112 Local DAR	405 ADA Paratransit 9,500 Local DAR
Secure Future	Direct Jobs resulting from businesses served	500 Direct jobs	100 Direct jobs	75 Direct jobs	300 Direct Jobs
Quality Lifestyle	Rent and Utility Assistance Provided to El Mirage Residents through the Community Action Program (CAP)	Household: 275 Paid: \$1,500,000	Household: 398 Paid: \$1,571,608.69	Household: 398 Paid: \$1,855,901.53	Household: 275 Paid: \$1,500,000
Quality Lifestyle	Satisfaction of participants in community programs	82%	N/A	N/A	80%

**Analysis of Program Performance:**

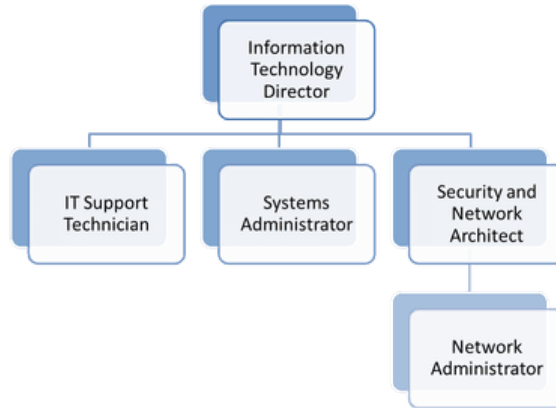
1. Creating industry appropriate space for business attraction City-generated news items.
2. Citywide Annual Report (AW).
3. State of the City.
4. Creating industry appropriate space for business attraction.
5. Number of El Mirage employees actively participating in regional meetings.
6. Number of Attendees at Special Events.
7. Public meeting logistics/facilitation.
8. Ridership is number 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.

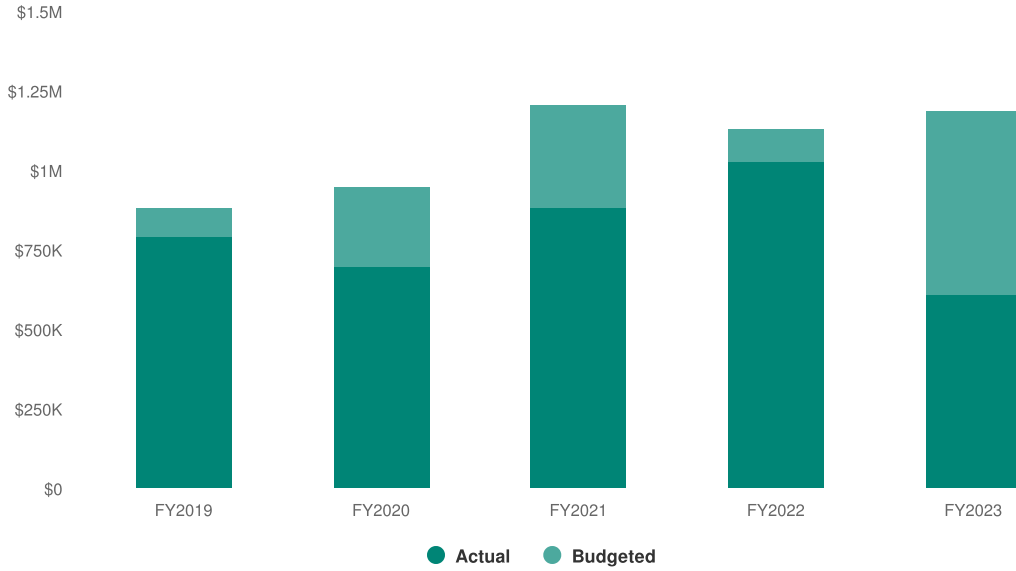
## Organizational Chart



# Expenditures Summary

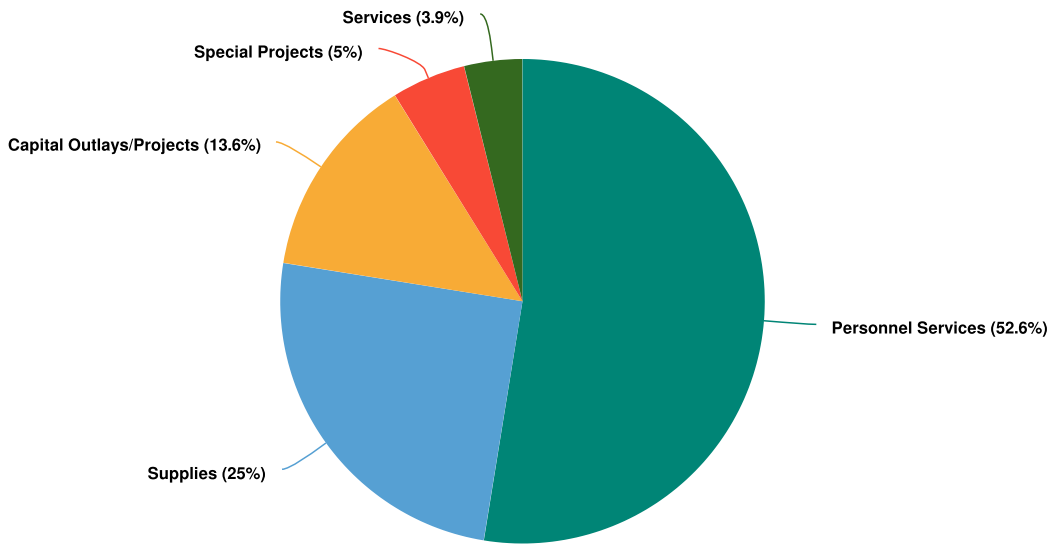
**\$1,189,000** **\$56,500**  
(4.99% vs. prior year)

## Information Technology Proposed and Historical Budget vs. Actual

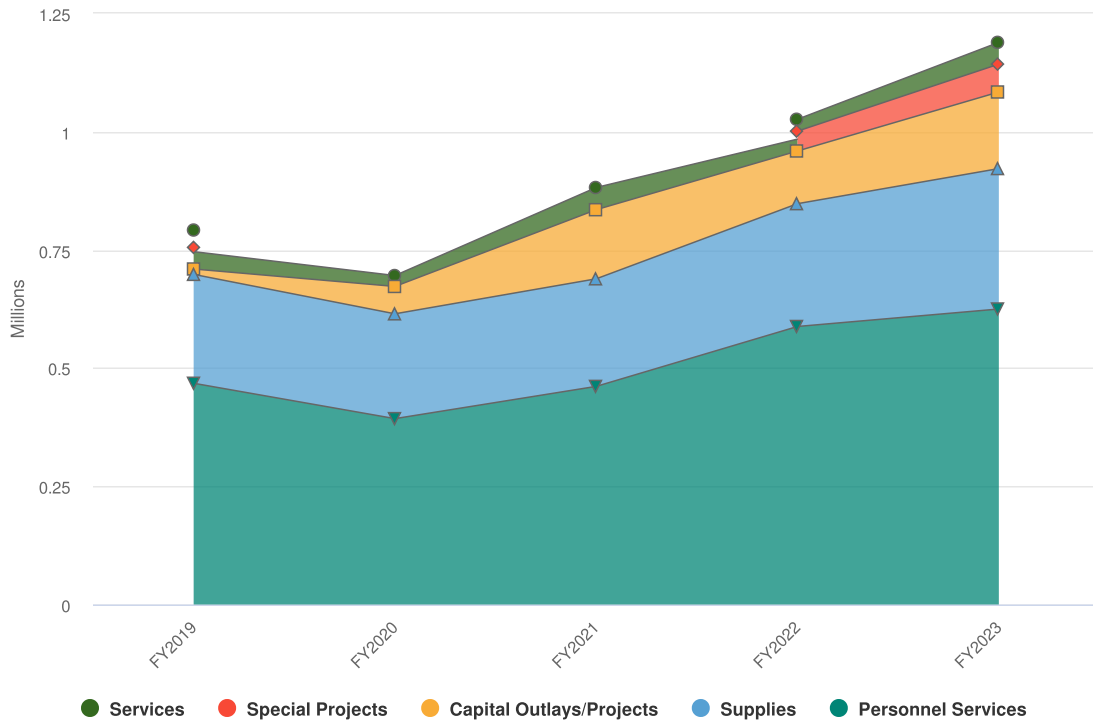


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1511-110	\$351,440	\$443,000	\$460,000	3.8%	\$17,000
OVERTIME	111-5-1511-111	\$1,668	\$9,500	\$6,500	-31.6%	-\$3,000
COMP TIME	111-5-1511-117	\$39	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1511-120	\$38,449	\$67,000	\$54,000	-19.4%	-\$13,000
SOCIAL SECURITY CONTRIBUTION	111-5-1511-130	\$21,155	\$28,000	\$29,000	3.6%	\$1,000
MEDICARE CONTRIBUTION	111-5-1511-131	\$4,948	\$7,000	\$7,000	0%	\$0
ASRS CONTRIBUTION	111-5-1511-132	\$42,588	\$57,000	\$58,000	1.8%	\$1,000
DEFERRED COMPENSATION	111-5-1511-134	\$0	\$7,000	\$7,500	7.1%	\$500
WORKERS COMPENSATION	111-5-1511-140	\$789	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1511-141	\$260	\$2,000	\$2,000	0%	\$0
<b>Total General Government:</b>		<b>\$461,336</b>	<b>\$621,500</b>	<b>\$625,000</b>	<b>0.6%</b>	<b>\$3,500</b>
<b>Total Personnel Services:</b>		<b>\$461,336</b>	<b>\$621,500</b>	<b>\$625,000</b>	<b>0.6%</b>	<b>\$3,500</b>
<b>Supplies</b>						
<b>General Government</b>						
FUEL AND LUBRICANTS	111-5-1511-211	\$37	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1511-230	\$85	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1511-232	\$917	\$1,000	\$1,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1511-237	\$11,585	\$10,000	\$6,000	-40%	-\$4,000
SOFTWARE PURCHASE	111-5-1511-248	\$460	\$10,000	\$5,000	-50%	-\$5,000
OPERATING MATERIAL & SUPPLIES	111-5-1511-249	\$12,383	\$3,000	\$3,000	0%	\$0
COMPUTER/PRINTER MAINTENANCE	111-5-1511-251	\$2,915	\$5,000	\$5,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1511-253	\$285	\$1,000	\$1,000	0%	\$0
EQUIPMENT MAINTENANCE CONTRACT	111-5-1511-261	\$30,111	\$38,000	\$42,000	10.5%	\$4,000
PHONE SYS MAINT AND CONTRACTS	111-5-1511-262	\$18,368	\$20,000	\$22,000	10%	\$2,000
DATA INFRASTRUCTURE SERVICES	111-5-1511-263	\$73,638	\$60,000	\$48,000	-20%	-\$12,000
SOFTWARE MAINT CONTRACT	111-5-1511-265	\$76,740	\$120,000	\$163,000	35.8%	\$43,000
<b>Total General Government:</b>		<b>\$227,524</b>	<b>\$269,000</b>	<b>\$297,000</b>	<b>10.4%</b>	<b>\$28,000</b>
<b>Total Supplies:</b>		<b>\$227,524</b>	<b>\$269,000</b>	<b>\$297,000</b>	<b>10.4%</b>	<b>\$28,000</b>
<b>Services</b>						
<b>General Government</b>						
PROFESSIONAL SERVICES	111-5-1511-311	\$21,959	\$20,000	\$15,000	-25%	-\$5,000
EQUIPMENT RENT/LEASES	111-5-1511-328	\$1,448	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	111-5-1511-350	\$0	\$500	\$1,000	100%	\$500
CONFERENCE, SEMINARS & TRAINING	111-5-1511-351	\$1,595	\$3,000	\$5,000	66.7%	\$2,000
TELEPHONE EXPENSE	111-5-1511-380	\$18,997	\$25,000	\$22,000	-12%	-\$3,000
WIRELESS COMMUNICATIONS	111-5-1511-381	\$2,937	\$2,500	\$3,000	20%	\$500
<b>Total General Government:</b>		<b>\$46,935</b>	<b>\$51,000</b>	<b>\$46,000</b>	<b>-9.8%</b>	<b>-\$5,000</b>
<b>Total Services:</b>		<b>\$46,935</b>	<b>\$51,000</b>	<b>\$46,000</b>	<b>-9.8%</b>	<b>-\$5,000</b>
<b>Special Projects</b>						

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>General Government</b>						
SPECIAL PROJECTS	111-5-1511-418	\$0	\$42,000	\$59,000	40.5%	\$17,000
<b>Total General Government:</b>		<b>\$0</b>	<b>\$42,000</b>	<b>\$59,000</b>	<b>40.5%</b>	<b>\$17,000</b>
<b>Total Special Projects:</b>		<b>\$0</b>	<b>\$42,000</b>	<b>\$59,000</b>	<b>40.5%</b>	<b>\$17,000</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1511-617	\$47,718	\$0	\$92,000	N/A	\$92,000
BUILDINGS AND IMPROVEMENTS	111-5-1511-656	\$0	\$0	\$70,000	N/A	\$70,000
INFRASTRUCTURE	111-5-1511-657	\$98,474	\$149,000	\$0	-100%	-\$149,000
<b>Total General Government:</b>		<b>\$146,191</b>	<b>\$149,000</b>	<b>\$162,000</b>	<b>8.7%</b>	<b>\$13,000</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$146,191</b>	<b>\$149,000</b>	<b>\$162,000</b>	<b>8.7%</b>	<b>\$13,000</b>
<b>Total Expense Objects:</b>		<b>\$881,987</b>	<b>\$1,132,500</b>	<b>\$1,189,000</b>	<b>5%</b>	<b>\$56,500</b>

## Significant Changes

- Software Maintenance increased by \$43,000 largely due to the increased cost of Office 365 licensing.
- Special Projects increased by \$17,000 due to wireless access points, routers for phone, and computers and monitors refresh.

## Accomplishments

- Multi-Factor Authentication (MFA) was rolled out across all City accounts. This authentication provides a vital level of security that mitigates the effects of a compromised email password. With MFA in place, the City is protected from email accounts being "hacked" and used to send out spam and malicious links.
- City Hub, the City's new Intranet, was officially launched this year providing a central location for departments to track projects and share news, policies, forms, and other information.
- In 2021 the City completed fiber optic cable connections from City Hall to Customer Service, City Court and the Fire Station. This capital improvement project allows for a high-speed network throughout City facilities, resulting in long-term savings.
- Police and City Court Interactive Voice Response (IVR) systems were upgraded and streamlined to provide an improved menu system, updated with both English and Spanish responses.

## 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	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Security Awareness Training Success Rate	100%	90%	92%	95%
Effective Government	Cybersecurity attack blocking Rate	100%	100%	100%	100%
Effective Government	Post training survey positive satisfaction with training provided	80%	N/A	N/A	90%
Effective Government	Patches completed on servers and desktops within 30 days of release	95%	N/A	95%	95%

**Analysis of Program Performance:**

1. Successful Security Awareness Training is necessary for the City's cyberinsurance as well as keeping City staff aware of latest trends.
2. With the increase of cyber attacks the network and security team must continue to evolve the City's security posture to guard against daily attacks.
3. Keeping City's staff trained on technology used at the City will help the City be more efficient in it's use.
4. Keeping systems up to date ensures systems are operating optimally and most secure.

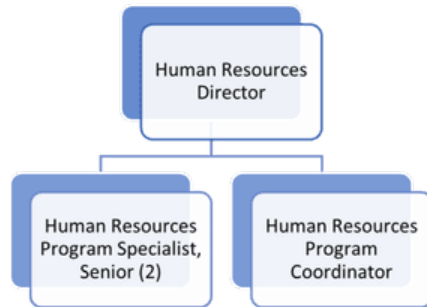


# Human Resources



The Human Resources Department provides comprehensive programs and support to departments in the areas of recruitment and retention, benefits, administration, employee relations, compensation, performance management and compliance.

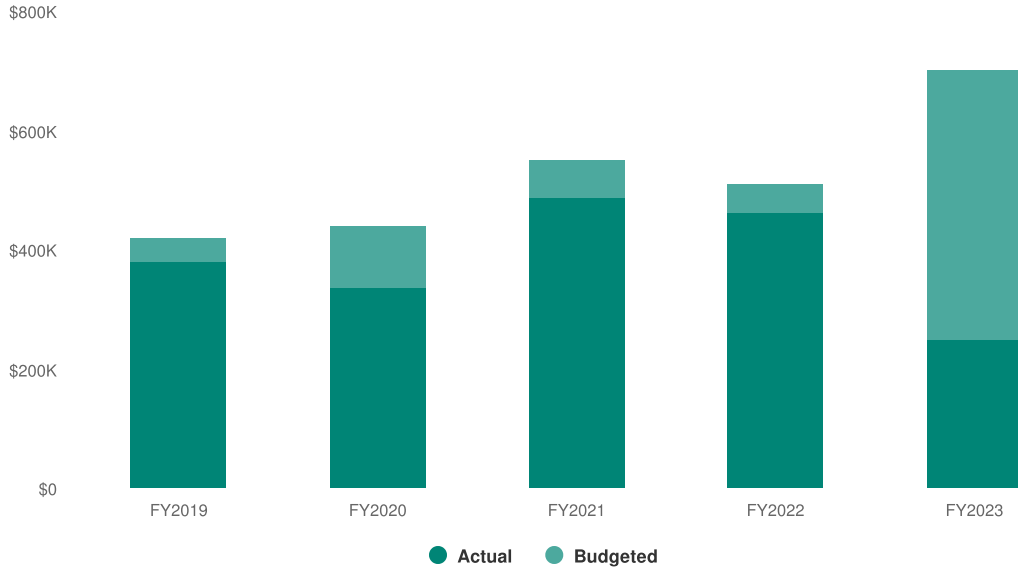
## Organizational Chart



# Expenditures Summary

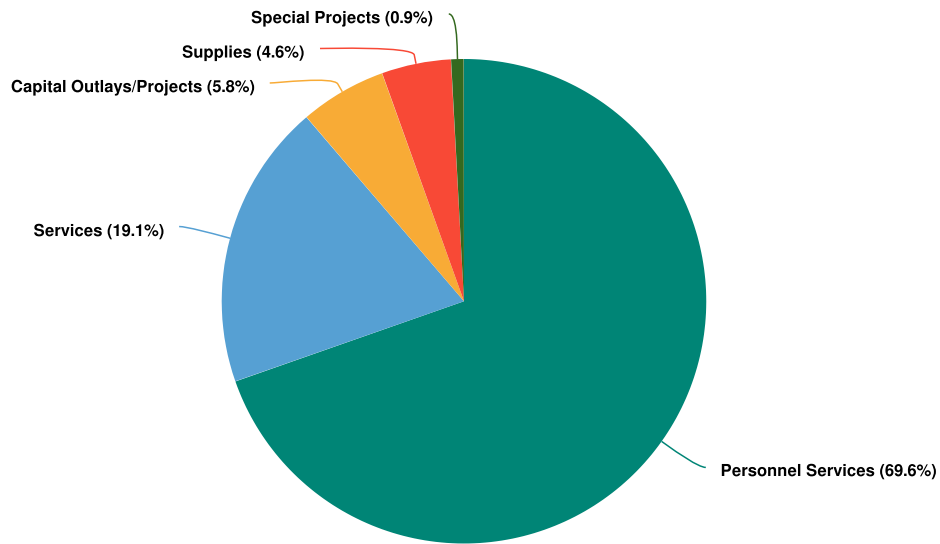
**\$701,500** **\$190,000**  
(37.15% vs. prior year)

## Human Resources Proposed and Historical Budget vs. Actual

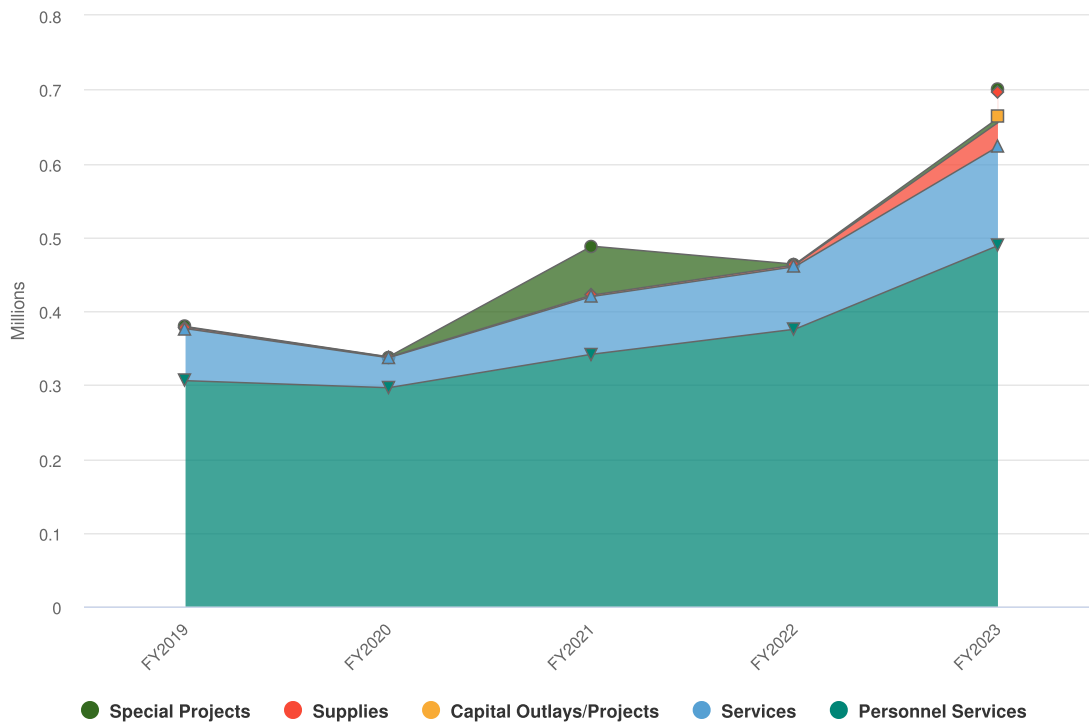


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1521-110	\$267,471	\$280,000	\$361,000	28.9%	\$81,000
OVERTIME	111-5-1521-111	\$0	\$5,000	\$5,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1521-120	\$20,884	\$23,000	\$38,000	65.2%	\$15,000
SOCIAL SECURITY CONTRIBUTION	111-5-1521-130	\$16,447	\$18,000	\$23,000	27.8%	\$5,000
MEDICARE CONTRIBUTION	111-5-1521-131	\$3,846	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	111-5-1521-132	\$32,060	\$36,000	\$45,000	25%	\$9,000
DEFERRED COMPENSATION	111-5-1521-134	\$0	\$7,000	\$7,500	7.1%	\$500
WORKERS COMPENSATION	111-5-1521-140	\$606	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1521-141	\$120	\$1,000	\$2,000	100%	\$1,000
<b>Total General Government:</b>		<b>\$341,433</b>	<b>\$376,000</b>	<b>\$488,500</b>	<b>29.9%</b>	<b>\$112,500</b>
<b>Total Personnel Services:</b>		<b>\$341,433</b>	<b>\$376,000</b>	<b>\$488,500</b>	<b>29.9%</b>	<b>\$112,500</b>
<b>Supplies</b>						
<b>General Government</b>						
OFFICE SUPPLIES	111-5-1521-230	\$1,305	\$2,500	\$2,500	0%	\$0
SOFTWARE PURCHASE	111-5-1521-248	\$0	\$0	\$28,500	N/A	\$28,500
COPIER USAGE/SUPPLIES/MAINT	111-5-1521-254	\$567	\$1,500	\$1,500	0%	\$0
<b>Total General Government:</b>		<b>\$1,872</b>	<b>\$4,000</b>	<b>\$32,500</b>	<b>712.5%</b>	<b>\$28,500</b>
<b>Total Supplies:</b>		<b>\$1,872</b>	<b>\$4,000</b>	<b>\$32,500</b>	<b>712.5%</b>	<b>\$28,500</b>
<b>Services</b>						
<b>General Government</b>						
PROFESSIONAL SERVICES	111-5-1521-311	\$10,808	\$18,500	\$18,500	0%	\$0
CONTRACTED SERVICES	111-5-1521-313	\$19,019	\$21,000	\$22,500	7.1%	\$1,500
MEDICAL/DRUG EXAMS & TESTING	111-5-1521-320	\$38,468	\$68,500	\$68,500	0%	\$0
RECRUITMENT EXPENSES	111-5-1521-342	\$5,116	\$7,000	\$10,000	42.9%	\$3,000
CONFERENCE,SEMINARS & TRAINING	111-5-1521-351	\$178	\$4,000	\$4,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1521-361	\$3,707	\$6,000	\$8,500	41.7%	\$2,500
MAILING COST	111-5-1521-362	\$170	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1521-370	\$681	\$1,000	\$1,500	50%	\$500
<b>Total General Government:</b>		<b>\$78,147</b>	<b>\$126,500</b>	<b>\$134,000</b>	<b>5.9%</b>	<b>\$7,500</b>
<b>Total Services:</b>		<b>\$78,147</b>	<b>\$126,500</b>	<b>\$134,000</b>	<b>5.9%</b>	<b>\$7,500</b>
<b>Special Projects</b>						
<b>General Government</b>						
EMPLOYEE RECOGNITION AWARDS	111-5-1521-441	\$66,323	\$3,500	\$4,500	28.6%	\$1,000
EMPLOYEE WELLNESS PROGRAM	111-5-1521-442	\$0	\$1,500	\$1,500	0%	\$0
<b>Total General Government:</b>		<b>\$66,323</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>20%</b>	<b>\$1,000</b>
<b>Total Special Projects:</b>		<b>\$66,323</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>20%</b>	<b>\$1,000</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
CAPITAL EQUIPMENT PURCHASE	111-5-1521-617		\$0	\$40,500	N/A	\$40,500
<b>Total General Government:</b>			\$0	\$40,500	N/A	\$40,500
<b>Total Capital Outlays/Projects:</b>			\$0	\$40,500	N/A	\$40,500
<b>Total Expense Objects:</b>		\$487,775	\$511,500	\$701,500	37.1%	\$190,000

## Significant Changes

- Software Purchase increased by \$28,500 for NeoGov Forms, Learns, and Onboarding modules operating costs.
- Publishing/Advertisement Cost by \$2,500 for additional paid job advertising postings.
- Human Resources added one full-time equivalent position for a Program Coordinator.

## Accomplishments

- The employee policy manual was rewritten to: comply with changes in the law, align with the City's recruitment and retention strategies, establish responsibilities and levels of performance expectations and explain the benefits the City offers to employees.
- In 2021-2022, staff completed the recruitment, selection, and hiring process for more than 50 new employees.
- A new job classification system was implemented that reflects the job requirements and responsibilities, is easy to understand and administer and gives the City flexibility to update classifications and job duties.
- The City held an annual employee appreciation meeting to honor 35 employees celebrating milestone years of service with the City.
- Five new administrative policies were created regarding: traumatic event counseling, separation payout and over-hire, drug-free workplace, hours of work and supplemental savings plan.

## Objectives

- To market the City as a great place to work, to internal and external candidates, HR will partner with the marketing and communications staff to create marketing materials for the City's online resources, by September 30, 2022.
- To measure employee engagement, HR will distribute an employee engagement survey to employees by November 30, 2022.
- To increase employee engagement and reduce employee turnover, HR will implement a new employee engagement program that addresses an identified employee engagement gap, by January 31, 2023.
- To decrease the average days to fill vacant positions, HR will establish a recruitment timeline for each recruitment/hiring manager, to keep recruitment activities on track in FY22-23.
- To support employees and their families' healthy lifestyles, HR/wellness program will offer 5 onsite preventive screenings that detect abnormalities in early stages and offer 3 wellness programs that address current health risks and prevent chronic conditions in FY22-23.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Job Post Conversion Rate	3%	3%	2%	3%
Effective Government	Employee satisfaction score: overall satisfied with job	75%	N/A	N/A	75%
Effective Government	Retention %	90%	86%	89%	90%
Effective Government	Average # of Days to Hire	90	97	In process	94
Effective Government	Wellness, Preventative Screenings: Participation %	11%	12%	10%	11%

Analysis of Program Performance:

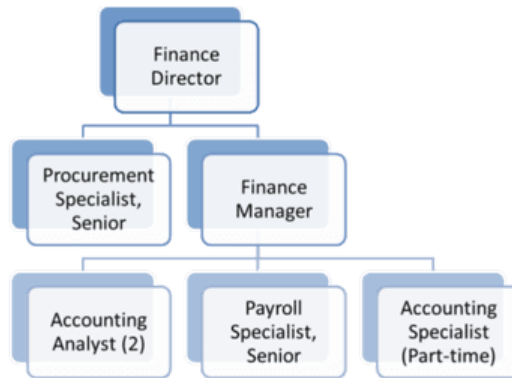
- The number of new hires increased due to increased turnover.
- The number of positions filled internally increased from the prior year. This increase reflects an increase to the availability of advancement opportunities and the success of internal talent development.
- The number of personnel actions 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.
- Wellness screenings are offered throughout the year to support early detection and better health among employees and family members. The participant count remained steady at approximately 23 participants per screening.

# Financial Services



Responsible for all fiscal operations of the city, the Finance Department is dedicated to providing transparent and timely financial reporting including accounts payable, payroll, asset management and all other necessary financial processes.

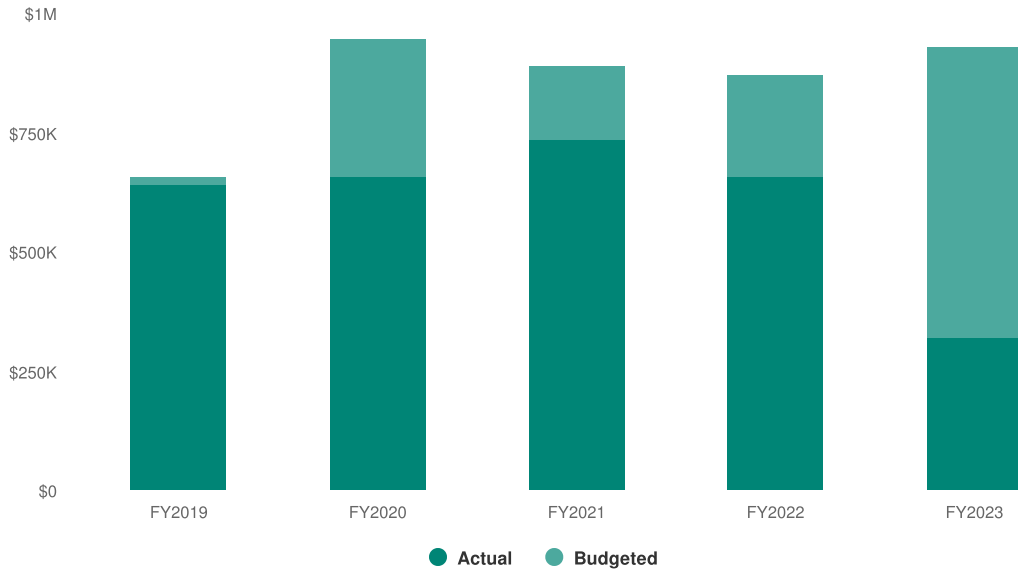
## Organizational Chart



# Expenditures Summary

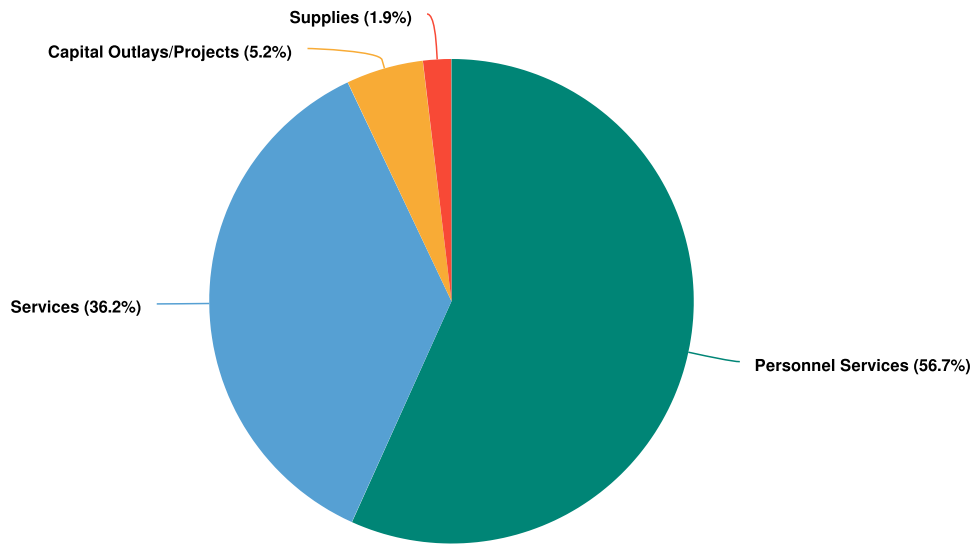
**\$930,500** **\$60,000**  
(6.89% vs. prior year)

Financial Services Proposed and Historical Budget vs. Actual

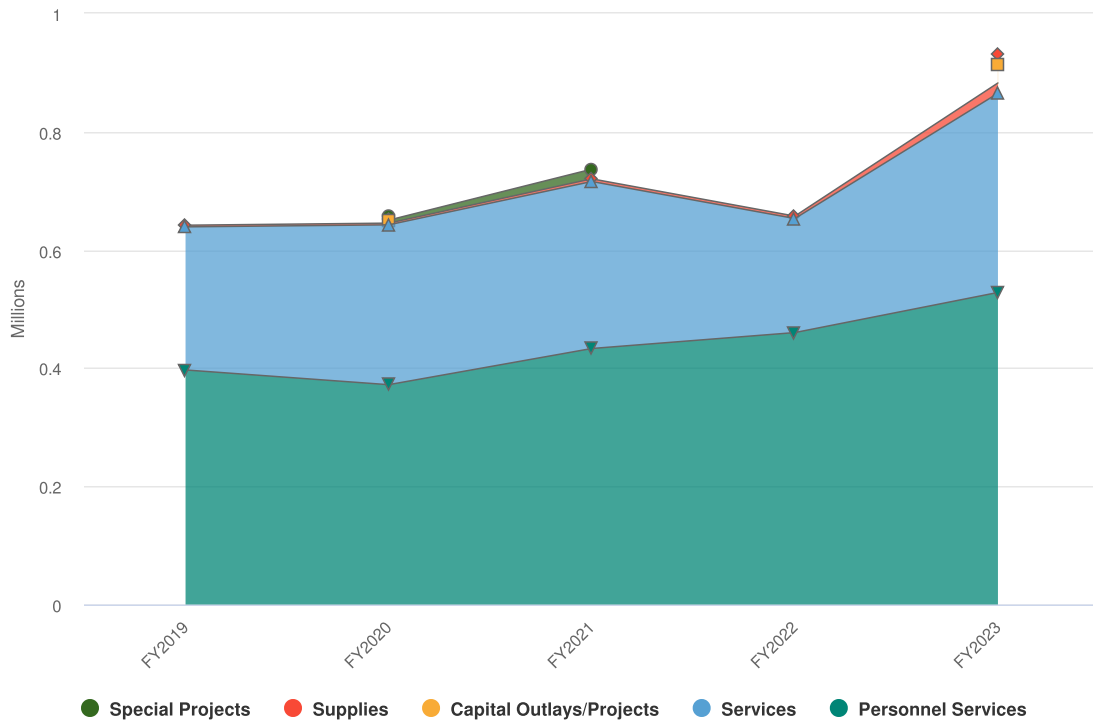


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

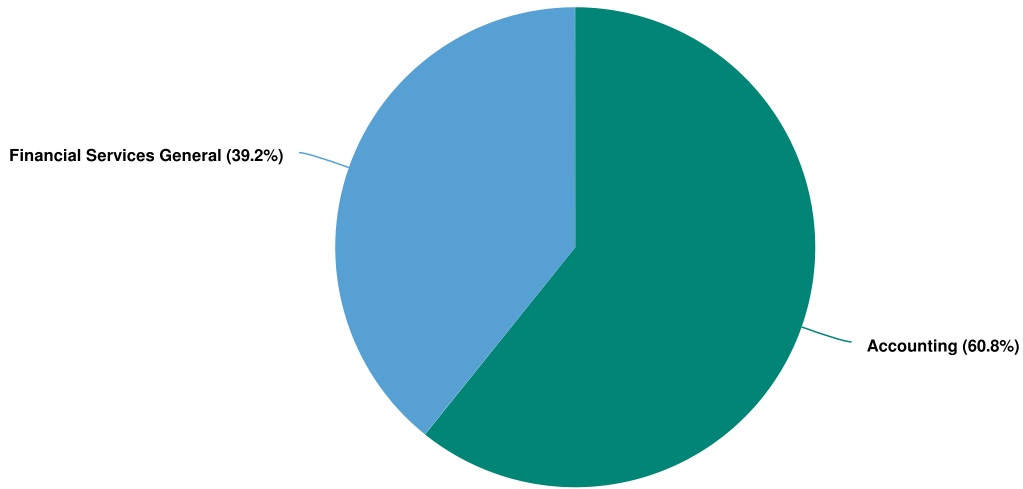


Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1531-110	\$586,480	\$538,000	\$547,000	1.7%	\$9,000
OVERTIME	111-5-1531-111	\$126	\$2,000	\$2,000	0%	\$0
COMP TIME	111-5-1531-117	\$20	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1531-120	\$66,136	\$67,000	\$62,000	-7.5%	-\$5,000
SOCIAL SECURITY CONTRIBUTION	111-5-1531-130	\$33,235	\$34,000	\$34,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1531-131	\$8,267	\$8,000	\$8,000	0%	\$0
ASRS CONTRIBUTION	111-5-1531-132	\$67,203	\$63,000	\$64,000	1.6%	\$1,000
WORKERS COMPENSATION	111-5-1531-140	\$1,329	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1531-141	\$361	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	111-5-1531-199	-\$330,000	-\$523,000	-\$500,000	-4.4%	\$23,000
LABOR DISTRIBUTION	111-5-1532-199	\$0	\$332,000	\$307,000	-7.5%	-\$25,000
<b>Total General Government:</b>		<b>\$433,156</b>	<b>\$525,000</b>	<b>\$528,000</b>	<b>0.6%</b>	<b>\$3,000</b>
<b>Total Personnel Services:</b>		<b>\$433,156</b>	<b>\$525,000</b>	<b>\$528,000</b>	<b>0.6%</b>	<b>\$3,000</b>
<b>Supplies</b>						
<b>General Government</b>						
OFFICE SUPPLIES	111-5-1531-230	\$3,944	\$1,000	\$1,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1531-232	\$38	\$2,000	\$1,000	-50%	-\$1,000
EQUIPMENT/FURNITURE PURCHASE	111-5-1531-237	\$562	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1531-248	\$0	\$1,000	\$6,500	550%	\$5,500
OPERATING MATERIAL & SUPPLIES	111-5-1531-249	\$0	\$0	\$500	N/A	\$500
OFFICE SUPPLIES	111-5-1532-230	\$0	\$4,000	\$4,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1532-232	\$0	\$1,000	\$1,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1532-237	\$0	\$1,500	\$1,500	0%	\$0
SOFTWARE PURCHASE	111-5-1532-248	\$0	\$1,500	\$1,500	0%	\$0
<b>Total General Government:</b>		<b>\$4,544</b>	<b>\$12,500</b>	<b>\$17,500</b>	<b>40%</b>	<b>\$5,000</b>
<b>Total Supplies:</b>		<b>\$4,544</b>	<b>\$12,500</b>	<b>\$17,500</b>	<b>40%</b>	<b>\$5,000</b>
<b>Services</b>						
<b>General Government</b>						
PROFESSIONAL SERVICES	111-5-1531-311	\$188,639	\$130,000	\$76,000	-41.5%	-\$54,000
CONTRACTED SERVICES	111-5-1531-313	\$1,619	\$0	\$30,000	N/A	\$30,000
AUDIT/CONSULTING SERVICES	111-5-1531-317	\$47,325	\$0	\$0	0%	\$0
TECH/SOFTWARE SUPPORT	111-5-1531-325	\$22,398	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	111-5-1531-350	\$1,845	\$3,000	\$4,000	33.3%	\$1,000
CONFERENCE, SEMINARS & TRAINING	111-5-1531-351	\$2,540	\$2,000	\$3,000	50%	\$1,000
PRINTING COST	111-5-1531-360	\$4,359	\$0	\$1,000	N/A	\$1,000
PUBLISHING/ADVERTISEMENT COST	111-5-1531-361	\$288	\$0	\$0	0%	\$0
MAILING COST	111-5-1531-362	\$1,128	\$0	\$1,500	N/A	\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1531-370	\$505	\$1,000	\$1,000	0%	\$0
BANK CHARGES/ANALYSIS FEES	111-5-1531-374	\$11,932	\$0	\$0	0%	\$0

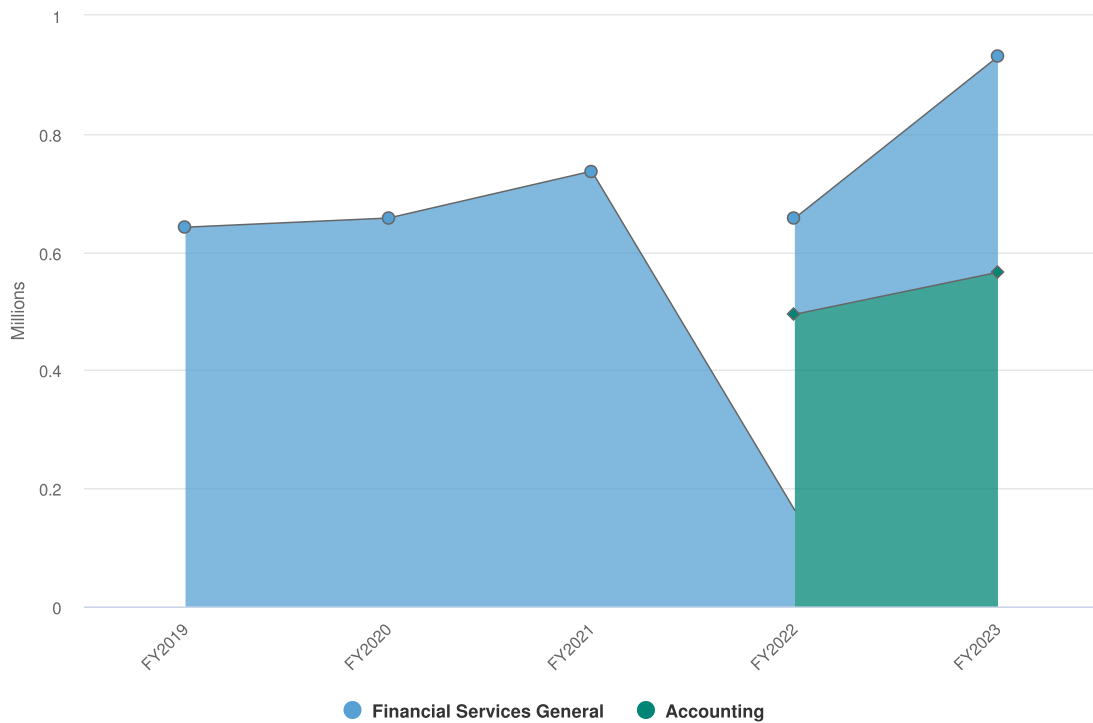
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
MISCELLANEOUS EXPENSES	111-5-1531-377	\$0	\$0	\$0	0%	\$0
PROFESSIONAL SERVICES	111-5-1532-311	\$0	\$93,000	\$104,500	12.4%	\$11,500
AUDIT/CONSULTING SERVICES	111-5-1532-317	\$0	\$50,000	\$65,000	30%	\$15,000
TECH/SOFTWARE SUPPORT	111-5-1532-325	\$0	\$30,000	\$20,000	-33.3%	-\$10,000
TRAVEL AND PER DIEM	111-5-1532-350	\$0	\$6,500	\$9,000	38.5%	\$2,500
CONFERENCE,SEMINARS & TRAINING	111-5-1532-351	\$0	\$3,500	\$6,000	71.4%	\$2,500
PUBLISHING/ADVERTISEMENT COST	111-5-1532-361	\$0	\$1,000	\$1,000	0%	\$0
MAILING COST	111-5-1532-362	\$0	\$1,500	\$0	-100%	-\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1532-370	\$0	\$1,000	\$1,500	50%	\$500
BANK CHARGES/ANALYSIS FEES	111-5-1532-374	\$0	\$10,000	\$13,000	30%	\$3,000
MISCELLANEOUS EXPENSES	111-5-1532-377	\$0	\$500	\$500	0%	\$0
<b>Total General Government:</b>		<b>\$282,578</b>	<b>\$333,000</b>	<b>\$337,000</b>	<b>1.2%</b>	<b>\$4,000</b>
<b>Total Services:</b>		<b>\$282,578</b>	<b>\$333,000</b>	<b>\$337,000</b>	<b>1.2%</b>	<b>\$4,000</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL PROJECTS	111-5-1531-418	\$16,346	\$0	\$0	0%	\$0
<b>Total General Government:</b>		<b>\$16,346</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Special Projects:</b>		<b>\$16,346</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1531-617	\$0	\$0	\$18,000	N/A	\$18,000
CAPITAL EQUIPMENT PURCHASE	111-5-1532-617	\$0	\$0	\$30,000	N/A	\$30,000
<b>Total General Government:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>N/A</b>	<b>\$48,000</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>N/A</b>	<b>\$48,000</b>
<b>Total Expense Objects:</b>		<b>\$736,624</b>	<b>\$870,500</b>	<b>\$930,500</b>	<b>6.9%</b>	<b>\$60,000</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>Operations and Support</b>						
<b>Financial Services</b>						
<b>Financial Services General</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1531-110	\$586,480	\$538,000	\$547,000	1.7%	\$9,000
OVERTIME	111-5-1531-111	\$126	\$2,000	\$2,000	0%	\$0
COMP TIME	111-5-1531-117	\$20	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1531-120	\$66,136	\$67,000	\$62,000	-7.5%	-\$5,000
SOCIAL SECURITY CONTRIBUTION	111-5-1531-130	\$33,235	\$34,000	\$34,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1531-131	\$8,267	\$8,000	\$8,000	0%	\$0
ASRS CONTRIBUTION	111-5-1531-132	\$67,203	\$63,000	\$64,000	1.6%	\$1,000
WORKERS COMPENSATION	111-5-1531-140	\$1,329	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1531-141	\$361	\$3,000	\$3,000	0%	\$0
LABOR DISTRIBUTION	111-5-1531-199	-\$330,000	-\$523,000	-\$500,000	-4.4%	\$23,000
<b>Total Personnel Services:</b>		<b>\$433,156</b>	<b>\$193,000</b>	<b>\$221,000</b>	<b>14.5%</b>	<b>\$28,000</b>
<b>Supplies</b>						
OFFICE SUPPLIES	111-5-1531-230	\$3,944	\$1,000	\$1,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1531-232	\$38	\$2,000	\$1,000	-50%	-\$1,000
EQUIPMENT/FURNITURE PURCHASE	111-5-1531-237	\$562	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1531-248	\$0	\$1,000	\$6,500	550%	\$5,500
OPERATING MATERIAL & SUPPLIES	111-5-1531-249	\$0	\$0	\$500	N/A	\$500
<b>Total Supplies:</b>		<b>\$4,544</b>	<b>\$4,500</b>	<b>\$9,500</b>	<b>111.1%</b>	<b>\$5,000</b>
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1531-311	\$188,639	\$130,000	\$76,000	-41.5%	-\$54,000
CONTRACTED SERVICES	111-5-1531-313	\$1,619	\$0	\$30,000	N/A	\$30,000
AUDIT/CONSULTING SERVICES	111-5-1531-317	\$47,325	\$0	\$0	0%	\$0
TECH/SOFTWARE SUPPORT	111-5-1531-325	\$22,398	\$0	\$0	0%	\$0
TRAVEL AND PER DIEM	111-5-1531-350	\$1,845	\$3,000	\$4,000	33.3%	\$1,000
CONFERENCE,SEMINARS & TRAINING	111-5-1531-351	\$2,540	\$2,000	\$3,000	50%	\$1,000
PRINTING COST	111-5-1531-360	\$4,359	\$0	\$1,000	N/A	\$1,000
PUBLISHING/ADVERTISEMENT COST	111-5-1531-361	\$288	\$0	\$0	0%	\$0
MAILING COST	111-5-1531-362	\$1,128	\$0	\$1,500	N/A	\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1531-370	\$505	\$1,000	\$1,000	0%	\$0
BANK CHARGES/ANALYSIS FEES	111-5-1531-374	\$11,932	\$0	\$0	0%	\$0
MISCELLANEOUS EXPENSES	111-5-1531-377	\$0	\$0	\$0	0%	\$0
<b>Total Services:</b>		<b>\$282,578</b>	<b>\$136,000</b>	<b>\$116,500</b>	<b>-14.3%</b>	<b>-\$19,500</b>
<b>Special Projects</b>						
SPECIAL PROJECTS	111-5-1531-418	\$16,346	\$0	\$0	0%	\$0
<b>Total Special Projects:</b>		<b>\$16,346</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1531-617	\$0	\$0	\$18,000	N/A	\$18,000
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$18,000</b>	<b>N/A</b>	<b>\$18,000</b>
<b>Total Financial Services General:</b>		<b>\$736,624</b>	<b>\$333,500</b>	<b>\$365,000</b>	<b>9.4%</b>	<b>\$31,500</b>
<b>Accounting</b>						
<b>Personnel Services</b>						
LABOR DISTRIBUTION	111-5-1532-199	\$0	\$332,000	\$307,000	-7.5%	-\$25,000
<b>Total Personnel Services:</b>		<b>\$0</b>	<b>\$332,000</b>	<b>\$307,000</b>	<b>-7.5%</b>	<b>-\$25,000</b>
<b>Supplies</b>						
OFFICE SUPPLIES	111-5-1532-230	\$0	\$4,000	\$4,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1532-232	\$0	\$1,000	\$1,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1532-237	\$0	\$1,500	\$1,500	0%	\$0
SOFTWARE PURCHASE	111-5-1532-248	\$0	\$1,500	\$1,500	0%	\$0
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1532-311	\$0	\$93,000	\$104,500	12.4%	\$11,500
AUDIT/CONSULTING SERVICES	111-5-1532-317	\$0	\$50,000	\$65,000	30%	\$15,000
TECH/SOFTWARE SUPPORT	111-5-1532-325	\$0	\$30,000	\$20,000	-33.3%	-\$10,000
TRAVEL AND PER DIEM	111-5-1532-350	\$0	\$6,500	\$9,000	38.5%	\$2,500
CONFERENCE, SEMINARS & TRAINING	111-5-1532-351	\$0	\$3,500	\$6,000	71.4%	\$2,500
PUBLISHING/ADVERTISEMENT COST	111-5-1532-361	\$0	\$1,000	\$1,000	0%	\$0
MAILING COST	111-5-1532-362	\$0	\$1,500	\$0	-100%	-\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1532-370	\$0	\$1,000	\$1,500	50%	\$500
BANK CHARGES/ANALYSIS FEES	111-5-1532-374	\$0	\$10,000	\$13,000	30%	\$3,000
MISCELLANEOUS EXPENSES	111-5-1532-377	\$0	\$500	\$500	0%	\$0
<b>Total Services:</b>		<b>\$0</b>	<b>\$197,000</b>	<b>\$220,500</b>	<b>11.9%</b>	<b>\$23,500</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1532-617		\$0	\$30,000	N/A	\$30,000
<b>Total Capital Outlays/Projects:</b>			<b>\$0</b>	<b>\$30,000</b>	<b>N/A</b>	<b>\$30,000</b>
<b>Total Accounting:</b>		<b>\$0</b>	<b>\$537,000</b>	<b>\$565,500</b>	<b>5.3%</b>	<b>\$28,500</b>
<b>Total Financial Services:</b>		<b>\$736,624</b>	<b>\$870,500</b>	<b>\$930,500</b>	<b>6.9%</b>	<b>\$60,000</b>
<b>Total Operations and Support:</b>		<b>\$736,624</b>	<b>\$870,500</b>	<b>\$930,500</b>	<b>6.9%</b>	<b>\$60,000</b>
<b>Total General Government:</b>		<b>\$736,624</b>	<b>\$870,500</b>	<b>\$930,500</b>	<b>6.9%</b>	<b>\$60,000</b>
<b>Total Expenditures:</b>		<b>\$736,624</b>	<b>\$870,500</b>	<b>\$930,500</b>	<b>6.9%</b>	<b>\$60,000</b>

## Significant Changes

- Software Purchase increased by \$5,500 for annual subscription for procurement software.
- Contracted Services increased by \$30,000 for new ADOR tax system.

## Accomplishments

- The City was awarded the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year ended June 30, 2020. This is the ninth consecutive year that the City earned this award from the Government Finance Officers Association.
- The department initiated changes to City Code related to business licensing following adoption by Council. The change eased the licensing process by not requiring licenses for businesses without a business location within the city limits.
- The department implemented electronic purchase order requests, acquired an Automated Clearing House (ACH) module to pay vendors electronically, and completed a conversion to a new payroll timekeeping system. A utility billing refund interface to the accounts payable module was also implemented to accelerate the refund process and reduce chances of errors with refunds.

## 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	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Number of vendor applicants per RFP	7 applicants	N/A	5 applicants	7 applicants
Effective Government	Number of days from RFP request to RFP publish	30 days	N/A	30 days	30 days
Effective Government	Number of days from RFP publish to contract	60 days	N/A	60 days	60 days
Effective Government	Ratio of p-card purchases to checks in transactions	3:1	N/A	1:3	1:2.75
Effective Government	Percentage of total City purchases made using p-cards in dollars	10%	N/A	3%	3.25%
Effective Government	Receive GFOA COA & Distinguished Budget Presentation Award	Budget: 3 COA: 12	Budget: 1 COA: 10	Budget: 2 COA: 11*	Budget: 3 COA: 12

**Analysis of Program Performance:**

- Performance Measures were recently created so previous year has no data available as it was not tracked.
- Results for the COA program have not been released.

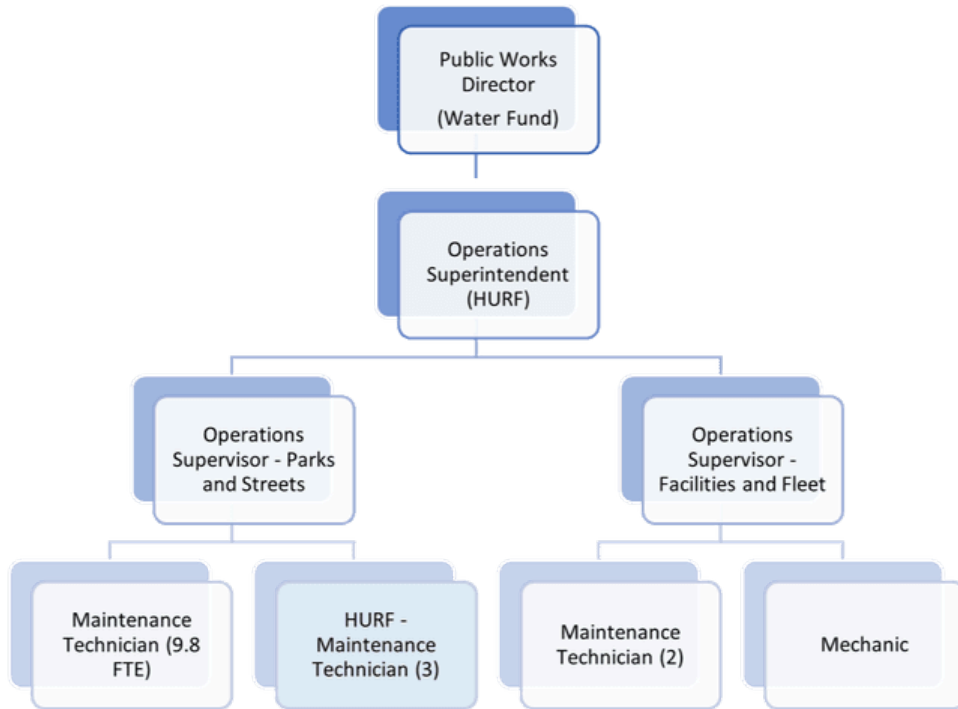


# Public Works



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 department has three divisions: Facilities Management, Fleet Management, and Parks.

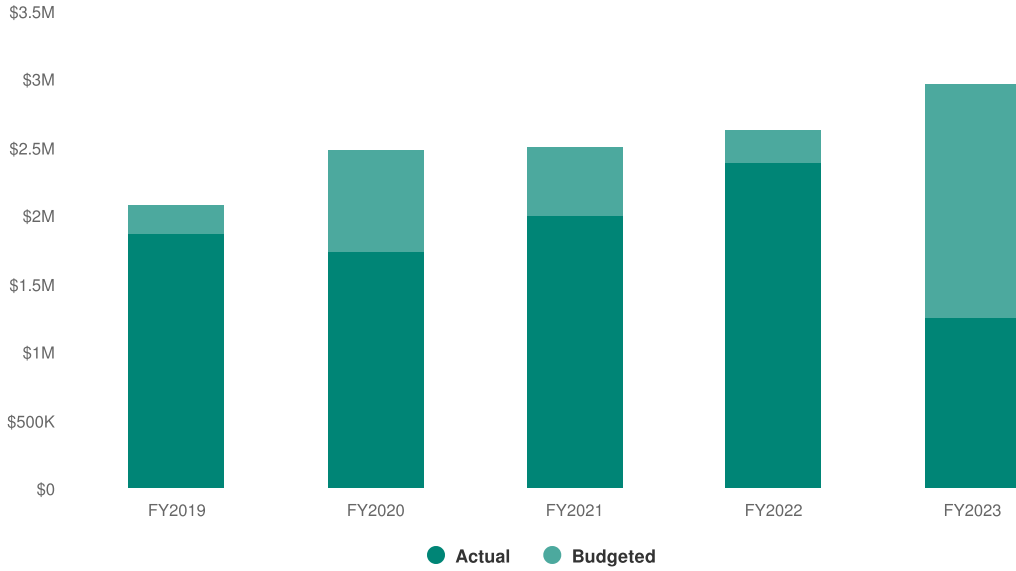
## Org Chart



# Expenditures Summary

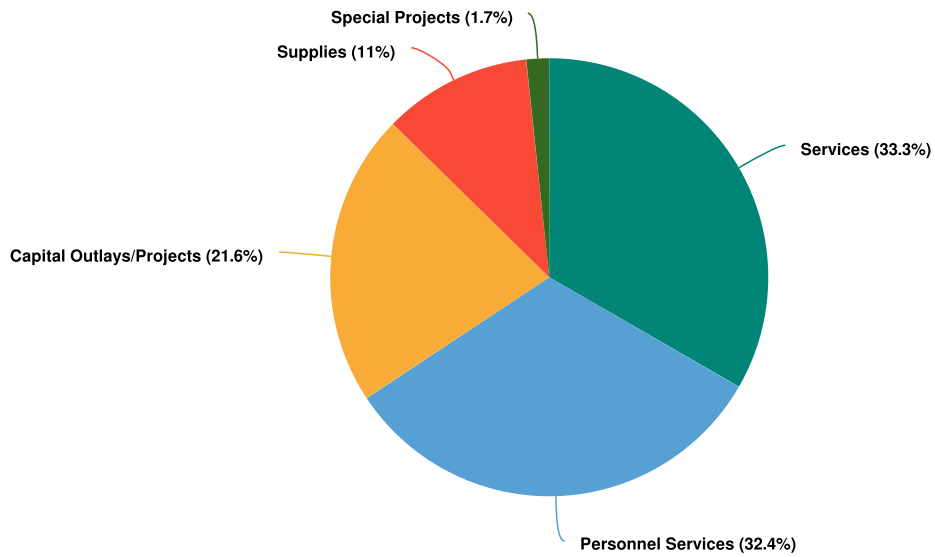
**\$2,969,500** **\$337,000**  
(12.80% vs. prior year)

## Public Works Proposed and Historical Budget vs. Actual

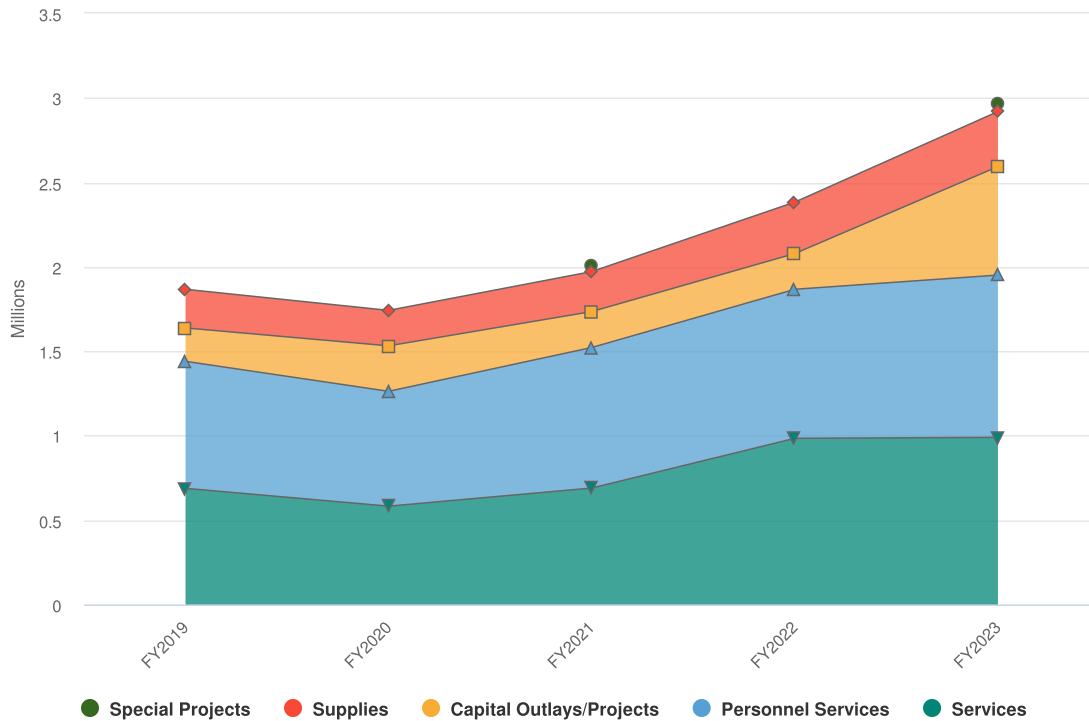


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1582-110	\$310,446	\$336,000	\$357,000	6.3%	\$21,000
OVERTIME	111-5-1582-111	\$10,135	\$12,000	\$16,000	33.3%	\$4,000
COMP TIME	111-5-1582-117	\$4,134	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1582-120	\$79,117	\$97,000	\$99,000	2.1%	\$2,000
SOCIAL SECURITY CONTRIBUTION	111-5-1582-130	\$18,842	\$22,000	\$24,000	9.1%	\$2,000
MEDICARE CONTRIBUTION	111-5-1582-131	\$4,407	\$6,000	\$6,000	0%	\$0
ASRS CONTRIBUTION	111-5-1582-132	\$36,677	\$41,000	\$43,000	4.9%	\$2,000
WORKERS COMPENSATION	111-5-1582-140	\$7,499	\$10,000	\$11,000	10%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1582-141	\$345	\$3,000	\$3,000	0%	\$0
SALARIES AND WAGES	111-5-1583-110	\$185,456	\$187,000	\$198,000	5.9%	\$11,000
OVERTIME	111-5-1583-111	\$5,806	\$8,000	\$10,000	25%	\$2,000
COMP TIME	111-5-1583-117	\$128	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1583-120	\$33,699	\$37,000	\$38,000	2.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1583-130	\$11,345	\$13,000	\$13,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1583-131	\$2,653	\$3,000	\$4,000	33.3%	\$1,000
ASRS CONTRIBUTION	111-5-1583-132	\$23,392	\$25,000	\$27,000	8%	\$2,000
WORKERS COMPENSATION	111-5-1583-140	\$5,523	\$5,000	\$5,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1583-141	\$120	\$1,000	\$1,000	0%	\$0
SALARIES AND WAGES	111-5-1584-110	\$64,546	\$67,000	\$71,000	6%	\$4,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-1584-120	\$13,734	\$15,000	\$16,000	6.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1584-130	\$3,738	\$5,000	\$5,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1584-131	\$874	\$1,000	\$2,000	100%	\$1,000
ASRS CONTRIBUTION	111-5-1584-132	\$7,889	\$9,000	\$9,000	0%	\$0
WORKERS COMPENSATION	111-5-1584-140	\$1,700	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1584-141	\$40	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$832,245</b>	<b>\$906,000</b>	<b>\$961,000</b>	<b>6.1%</b>	<b>\$55,000</b>
<b>Total Personnel Services:</b>		<b>\$832,245</b>	<b>\$906,000</b>	<b>\$961,000</b>	<b>6.1%</b>	<b>\$55,000</b>
<b>Supplies</b>						
<b>General Government</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1582-210	\$5,159	\$6,000	\$7,500	25%	\$1,500
FUEL AND LUBRICANTS	111-5-1582-211	\$14,508	\$10,000	\$17,000	70%	\$7,000
SAFETY EQUIPMENT/SUPPLIES	111-5-1582-213	\$3,508	\$4,500	\$4,500	0%	\$0
CHEMICALS	111-5-1582-222	\$1,212	\$6,000	\$4,000	-33.3%	-\$2,000
OFFICE SUPPLIES	111-5-1582-230	\$955	\$500	\$500	0%	\$0
UNIFORMS	111-5-1582-233	\$63	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1582-237	\$1,529	\$9,000	\$6,000	-33.3%	-\$3,000
IRRIGATION SUPPLIES	111-5-1582-243	\$13,724	\$14,500	\$14,500	0%	\$0
LANDSCAPING MAT'L & SUPPLIES	111-5-1582-244	\$12,788	\$6,000	\$6,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1582-249	\$19,226	\$21,000	\$16,000	-23.8%	-\$5,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1582-253	\$0	\$500	\$500	0%	\$0

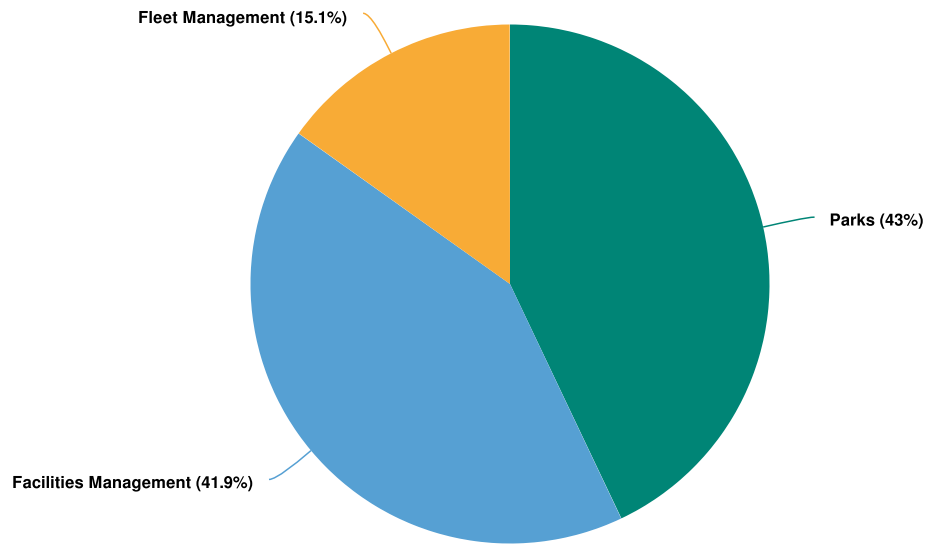
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
OTHER MAINTENANCE/REPAIRS	111-5-1582-269	\$957	\$1,500	\$1,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1583-210	\$6,176	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	111-5-1583-211	\$3,130	\$2,500	\$4,000	60%	\$1,500
SAFETY EQUIPMENT/SUPPLIES	111-5-1583-213	\$1,288	\$6,000	\$11,000	83.3%	\$5,000
OFFICE SUPPLIES	111-5-1583-230	\$167	\$1,000	\$1,000	0%	\$0
BUILDING JANITORIAL SUPPLIES	111-5-1583-231	\$8,734	\$12,000	\$12,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1583-232	\$190	\$1,000	\$1,000	0%	\$0
UNIFORMS	111-5-1583-233	\$6,695	\$5,500	\$5,500	0%	\$0
BUILDING/DATA UPGRADES	111-5-1583-245	\$4,990	\$0	\$0	0%	\$0
GRAFFITI SUPPLIES	111-5-1583-246		\$0	\$2,000	N/A	\$2,000
OPERATING MATERIAL & SUPPLIES	111-5-1583-249	\$7,361	\$3,000	\$7,000	133.3%	\$4,000
BUILDING MAINTENANCE/REPAIRS	111-5-1583-250	\$20,611	\$81,500	\$86,500	6.1%	\$5,000
COPIER USAGE/SUPPLIES/MAINT	111-5-1583-254	\$1,334	\$1,500	\$1,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1584-210	\$9,444	\$3,500	\$7,500	114.3%	\$4,000
FUEL AND LUBRICANTS	111-5-1584-211	\$1,466	\$1,500	\$3,000	100%	\$1,500
SAFETY EQUIPMENT/SUPPLIES	111-5-1584-213	\$3,902	\$5,500	\$4,500	-18.2%	-\$1,000
OFFICE SUPPLIES	111-5-1584-230	\$173	\$0	\$0	0%	\$0
VEHICLE PARTS	111-5-1584-238	\$15,119	\$14,000	\$18,000	28.6%	\$4,000
OPERATING MATERIAL & SUPPLIES	111-5-1584-249	\$3,307	\$3,000	\$5,000	66.7%	\$2,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1584-253	\$40,489	\$50,000	\$35,000	-30%	-\$15,000
OTHER MAINTENANCE/REPAIRS	111-5-1584-269	\$28,642	\$27,000	\$40,000	48.1%	\$13,000
<b>Total General Government:</b>		<b>\$236,848</b>	<b>\$301,500</b>	<b>\$326,000</b>	<b>8.1%</b>	<b>\$24,500</b>
<b>Total Supplies:</b>		<b>\$236,848</b>	<b>\$301,500</b>	<b>\$326,000</b>	<b>8.1%</b>	<b>\$24,500</b>
<b>Services</b>						
<b>General Government</b>						
CONTRACTED SERVICES	111-5-1582-313	\$180,673	\$178,000	\$203,000	14%	\$25,000
EQUIPMENT RENT/LEASES	111-5-1582-328	\$45	\$1,000	\$1,000	0%	\$0
SECURITY/ALARM SERVICE	111-5-1582-341	\$0	\$12,000	\$12,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1582-351	\$195	\$5,000	\$3,500	-30%	-\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1582-370	\$99	\$0	\$0	0%	\$0
PARK LIGHTING/ELECTRICITY	111-5-1582-379	\$48,101	\$88,000	\$88,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1582-381	\$3,081	\$2,000	\$2,500	25%	\$500
BUILDING WATER/SEWER SERVICES	111-5-1582-383	\$0	\$2,000	\$2,000	0%	\$0
BUILDING WATER/SEWER SERVICES	111-5-1582-385	\$0	\$13,000	\$13,000	0%	\$0
LANDSCAPING/IRRIGATION	111-5-1582-386	\$0	\$168,000	\$168,000	0%	\$0
CONTRACTED SERVICES	111-5-1583-313	\$210,291	\$205,500	\$215,500	4.9%	\$10,000
SECURITY/ALARM SERVICE	111-5-1583-341	\$14,695	\$15,000	\$16,000	6.7%	\$1,000
FIRE EXTINGUISHERS/INSPECTIONS	111-5-1583-346	\$12,956	\$10,000	\$12,000	20%	\$2,000
CONFERENCE, SEMINARS & TRAINING	111-5-1583-351	\$1,540	\$2,500	\$2,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1583-361	\$144	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1583-381	\$2,280	\$2,500	\$2,500	0%	\$0
BUILDING ELECTRICITY/GAS	111-5-1583-382	\$210,902	\$213,500	\$213,500	0%	\$0
EXTERMINATING SERVICE	111-5-1583-384	\$440	\$0	\$0	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
BUILDING WATER/SEWER SERVICES	111-5-1583-385	\$0	\$23,000	\$23,000	0%	\$0
LIBRARY FACILITIES EXPENSES	111-5-1583-392	\$3,508	\$10,000	\$10,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1584-351	\$0	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1584-381	\$763	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$689,711</b>	<b>\$953,000</b>	<b>\$990,000</b>	<b>3.9%</b>	<b>\$37,000</b>
<b>Total Services:</b>		<b>\$689,711</b>	<b>\$953,000</b>	<b>\$990,000</b>	<b>3.9%</b>	<b>\$37,000</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL PROJECTS	111-5-1582-418	\$0	\$0	\$50,000	N/A	\$50,000
SPECIAL PROJECTS	111-5-1583-418	\$32,934	\$5,000	\$0	-100%	-\$5,000
<b>Total General Government:</b>		<b>\$32,934</b>	<b>\$5,000</b>	<b>\$50,000</b>	<b>900%</b>	<b>\$45,000</b>
<b>Total Special Projects:</b>		<b>\$32,934</b>	<b>\$5,000</b>	<b>\$50,000</b>	<b>900%</b>	<b>\$45,000</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1582-617	\$58,352	\$50,000	\$0	-100%	-\$50,000
VEHICLES	111-5-1582-650	\$89,862	\$47,000	\$95,500	103.2%	\$48,500
VEHICLES	111-5-1583-650	\$47,181	\$0	\$48,500	N/A	\$48,500
BUILDINGS AND IMPROVEMENTS	111-5-1583-656	\$17,500	\$270,000	\$270,000	0%	\$0
BUILDINGS AND IMPROVEMENTS	111-5-1584-656	\$0	\$100,000	\$228,500	128.5%	\$128,500
<b>Total General Government:</b>		<b>\$212,895</b>	<b>\$467,000</b>	<b>\$642,500</b>	<b>37.6%</b>	<b>\$175,500</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$212,895</b>	<b>\$467,000</b>	<b>\$642,500</b>	<b>37.6%</b>	<b>\$175,500</b>
<b>Total Expense Objects:</b>		<b>\$2,004,633</b>	<b>\$2,632,500</b>	<b>\$2,969,500</b>	<b>12.8%</b>	<b>\$337,000</b>

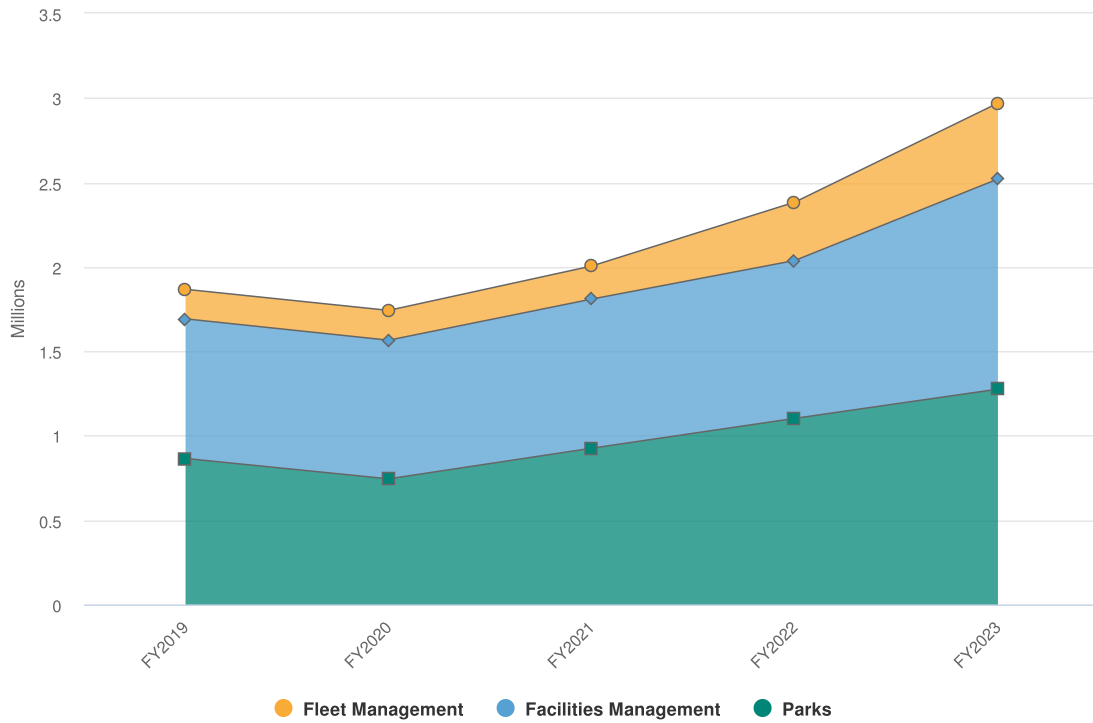


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>Operations and Support</b>						
<b>Public Works</b>						
<b>Parks</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1582-110	\$310,446	\$336,000	\$357,000	6.3%	\$21,000
OVERTIME	111-5-1582-111	\$10,135	\$12,000	\$16,000	33.3%	\$4,000
COMP TIME	111-5-1582-117	\$4,134	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1582-120	\$79,117	\$97,000	\$99,000	2.1%	\$2,000
SOCIAL SECURITY CONTRIBUTION	111-5-1582-130	\$18,842	\$22,000	\$24,000	9.1%	\$2,000
MEDICARE CONTRIBUTION	111-5-1582-131	\$4,407	\$6,000	\$6,000	0%	\$0
ASRS CONTRIBUTION	111-5-1582-132	\$36,677	\$41,000	\$43,000	4.9%	\$2,000
WORKERS COMPENSATION	111-5-1582-140	\$7,499	\$10,000	\$11,000	10%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1582-141	\$345	\$3,000	\$3,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$471,602</b>	<b>\$527,000</b>	<b>\$559,000</b>	<b>6.1%</b>	<b>\$32,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1582-210	\$5,159	\$6,000	\$7,500	25%	\$1,500
FUEL AND LUBRICANTS	111-5-1582-211	\$14,508	\$10,000	\$17,000	70%	\$7,000
SAFETY EQUIPMENT/SUPPLIES	111-5-1582-213	\$3,508	\$4,500	\$4,500	0%	\$0
CHEMICALS	111-5-1582-222	\$1,212	\$6,000	\$4,000	-33.3%	-\$2,000
OFFICE SUPPLIES	111-5-1582-230	\$955	\$500	\$500	0%	\$0
UNIFORMS	111-5-1582-233	\$63	\$0	\$0	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1582-237	\$1,529	\$9,000	\$6,000	-33.3%	-\$3,000
IRRIGATION SUPPLIES	111-5-1582-243	\$13,724	\$14,500	\$14,500	0%	\$0
LANDSCAPING MAT'L & SUPPLIES	111-5-1582-244	\$12,788	\$6,000	\$6,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1582-249	\$19,226	\$21,000	\$16,000	-23.8%	-\$5,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1582-253	\$0	\$500	\$500	0%	\$0
OTHER MAINTENANCE/REPAIRS	111-5-1582-269	\$957	\$1,500	\$1,500	0%	\$0
<b>Total Supplies:</b>		<b>\$73,628</b>	<b>\$79,500</b>	<b>\$78,000</b>	<b>-1.9%</b>	<b>-\$1,500</b>
<b>Services</b>						
CONTRACTED SERVICES	111-5-1582-313	\$180,673	\$178,000	\$203,000	14%	\$25,000
EQUIPMENT RENT/LEASES	111-5-1582-328	\$45	\$1,000	\$1,000	0%	\$0
SECURITY/ALARM SERVICE	111-5-1582-341	\$0	\$12,000	\$12,000	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1582-351	\$195	\$5,000	\$3,500	-30%	-\$1,500
DUES-MEMBERSHIPS-FEES	111-5-1582-370	\$99	\$0	\$0	0%	\$0
PARK LIGHTING/ELECTRICITY	111-5-1582-379	\$48,101	\$88,000	\$88,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1582-381	\$3,081	\$2,000	\$2,500	25%	\$500
BUILDING WATER/SEWER SERVICES	111-5-1582-383	\$0	\$2,000	\$2,000	0%	\$0
BUILDING WATER/SEWER SERVICES	111-5-1582-385	\$0	\$13,000	\$13,000	0%	\$0
LANDSCAPING/IRRIGATION	111-5-1582-386	\$0	\$168,000	\$168,000	0%	\$0
<b>Total Services:</b>		<b>\$232,194</b>	<b>\$469,000</b>	<b>\$493,000</b>	<b>5.1%</b>	<b>\$24,000</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Special Projects</b>						
SPECIAL PROJECTS	111-5-1582-418		\$0	\$50,000	N/A	\$50,000
<b>Total Special Projects:</b>			<b>\$0</b>	<b>\$50,000</b>	<b>N/A</b>	<b>\$50,000</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1582-617	\$58,352	\$50,000	\$0	-100%	-\$50,000
VEHICLES	111-5-1582-650	\$89,862	\$47,000	\$95,500	103.2%	\$48,500
<b>Total Capital Outlays/Projects:</b>		<b>\$148,214</b>	<b>\$97,000</b>	<b>\$95,500</b>	<b>-1.5%</b>	<b>-\$1,500</b>
<b>Total Parks:</b>		<b>\$925,638</b>	<b>\$1,172,500</b>	<b>\$1,275,500</b>	<b>8.8%</b>	<b>\$103,000</b>
<b>Facilities Management</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1583-110	\$185,456	\$187,000	\$198,000	5.9%	\$11,000
OVERTIME	111-5-1583-111	\$5,806	\$8,000	\$10,000	25%	\$2,000
COMP TIME	111-5-1583-117	\$128	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1583-120	\$33,699	\$37,000	\$38,000	2.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1583-130	\$11,345	\$13,000	\$13,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1583-131	\$2,653	\$3,000	\$4,000	33.3%	\$1,000
ASRS CONTRIBUTION	111-5-1583-132	\$23,392	\$25,000	\$27,000	8%	\$2,000
WORKERS COMPENSATION	111-5-1583-140	\$5,523	\$5,000	\$5,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1583-141	\$120	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$268,122</b>	<b>\$279,000</b>	<b>\$296,000</b>	<b>6.1%</b>	<b>\$17,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1583-210	\$6,176	\$3,500	\$3,500	0%	\$0
FUEL AND LUBRICANTS	111-5-1583-211	\$3,130	\$2,500	\$4,000	60%	\$1,500
SAFETY EQUIPMENT/SUPPLIES	111-5-1583-213	\$1,288	\$6,000	\$11,000	83.3%	\$5,000
OFFICE SUPPLIES	111-5-1583-230	\$167	\$1,000	\$1,000	0%	\$0
BUILDING JANITORIAL SUPPLIES	111-5-1583-231	\$8,734	\$12,000	\$12,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1583-232	\$190	\$1,000	\$1,000	0%	\$0
UNIFORMS	111-5-1583-233	\$6,695	\$5,500	\$5,500	0%	\$0
BUILDING/DATA UPGRADES	111-5-1583-245	\$4,990	\$0	\$0	0%	\$0
GRAFFITI SUPPLIES	111-5-1583-246		\$0	\$2,000	N/A	\$2,000
OPERATING MATERIAL & SUPPLIES	111-5-1583-249	\$7,361	\$3,000	\$7,000	133.3%	\$4,000
BUILDING MAINTENANCE/REPAIRS	111-5-1583-250	\$20,611	\$81,500	\$86,500	6.1%	\$5,000
COPIER USAGE/SUPPLIES/MAINT	111-5-1583-254	\$1,334	\$1,500	\$1,500	0%	\$0
<b>Total Supplies:</b>		<b>\$60,678</b>	<b>\$117,500</b>	<b>\$135,000</b>	<b>14.9%</b>	<b>\$17,500</b>
<b>Services</b>						
CONTRACTED SERVICES	111-5-1583-313	\$210,291	\$205,500	\$215,500	4.9%	\$10,000
SECURITY/ALARM SERVICE	111-5-1583-341	\$14,695	\$15,000	\$16,000	6.7%	\$1,000
FIRE EXTINGUISHERS/INSPECTIONS	111-5-1583-346	\$12,956	\$10,000	\$12,000	20%	\$2,000
CONFERENCE, SEMINARS & TRAINING	111-5-1583-351	\$1,540	\$2,500	\$2,500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1583-361	\$144	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1583-381	\$2,280	\$2,500	\$2,500	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
BUILDING ELECTRICITY/GAS	111-5-1583-382	\$210,902	\$213,500	\$213,500	0%	\$0
EXTERMINATING SERVICE	111-5-1583-384	\$440	\$0	\$0	0%	\$0
BUILDING WATER/SEWER SERVICES	111-5-1583-385	\$0	\$23,000	\$23,000	0%	\$0
LIBRARY FACILITIES EXPENSES	111-5-1583-392	\$3,508	\$10,000	\$10,000	0%	\$0
<b>Total Services:</b>		<b>\$456,755</b>	<b>\$482,000</b>	<b>\$495,000</b>	<b>2.7%</b>	<b>\$13,000</b>
<b>Special Projects</b>						
SPECIAL PROJECTS	111-5-1583-418	\$32,934	\$5,000	\$0	-100%	-\$5,000
<b>Total Special Projects:</b>		<b>\$32,934</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$5,000</b>
<b>Capital Outlays/Projects</b>						
VEHICLES	111-5-1583-650	\$47,181	\$0	\$48,500	N/A	\$48,500
BUILDINGS AND IMPROVEMENTS	111-5-1583-656	\$17,500	\$270,000	\$270,000	0%	\$0
<b>Total Capital Outlays/Projects:</b>		<b>\$64,681</b>	<b>\$270,000</b>	<b>\$318,500</b>	<b>18%</b>	<b>\$48,500</b>
<b>Total Facilities Management:</b>		<b>\$883,169</b>	<b>\$1,153,500</b>	<b>\$1,244,500</b>	<b>7.9%</b>	<b>\$91,000</b>
<b>Fleet Management</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1584-110	\$64,546	\$67,000	\$71,000	6%	\$4,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-1584-120	\$13,734	\$15,000	\$16,000	6.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1584-130	\$3,738	\$5,000	\$5,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1584-131	\$874	\$1,000	\$2,000	100%	\$1,000
ASRS CONTRIBUTION	111-5-1584-132	\$7,889	\$9,000	\$9,000	0%	\$0
WORKERS COMPENSATION	111-5-1584-140	\$1,700	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1584-141	\$40	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$92,521</b>	<b>\$100,000</b>	<b>\$106,000</b>	<b>6%</b>	<b>\$6,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1584-210	\$9,444	\$3,500	\$7,500	114.3%	\$4,000
FUEL AND LUBRICANTS	111-5-1584-211	\$1,466	\$1,500	\$3,000	100%	\$1,500
SAFETY EQUIPMENT/SUPPLIES	111-5-1584-213	\$3,902	\$5,500	\$4,500	-18.2%	-\$1,000
OFFICE SUPPLIES	111-5-1584-230	\$173	\$0	\$0	0%	\$0
VEHICLE PARTS	111-5-1584-238	\$15,119	\$14,000	\$18,000	28.6%	\$4,000
OPERATING MATERIAL & SUPPLIES	111-5-1584-249	\$3,307	\$3,000	\$5,000	66.7%	\$2,000
VEHICLE MAINTENANCE/REPAIRS	111-5-1584-253	\$40,489	\$50,000	\$35,000	-30%	-\$15,000
OTHER MAINTENANCE/REPAIRS	111-5-1584-269	\$28,642	\$27,000	\$40,000	48.1%	\$13,000
<b>Total Supplies:</b>		<b>\$102,542</b>	<b>\$104,500</b>	<b>\$113,000</b>	<b>8.1%</b>	<b>\$8,500</b>
<b>Services</b>						
CONFERENCE, SEMINARS & TRAINING	111-5-1584-351	\$0	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1584-381	\$763	\$1,000	\$1,000	0%	\$0
<b>Total Services:</b>		<b>\$763</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>	<b>\$0</b>
<b>Capital Outlays/Projects</b>						
BUILDINGS AND IMPROVEMENTS	111-5-1584-656	\$0	\$100,000	\$228,500	128.5%	\$128,500

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Total Capital Outlays/Projects:</b>		\$0	\$100,000	\$228,500	128.5%	\$128,500
<b>Total Fleet Management:</b>		\$195,826	\$306,500	\$449,500	46.7%	\$143,000
<b>Total Public Works:</b>		\$2,004,633	\$2,632,500	\$2,969,500	12.8%	\$337,000
<b>Total Operations and Support:</b>		\$2,004,633	\$2,632,500	\$2,969,500	12.8%	\$337,000
<b>Total General Government:</b>		\$2,004,633	\$2,632,500	\$2,969,500	12.8%	\$337,000
<b>Total Expenditures:</b>		\$2,004,633	\$2,632,500	\$2,969,500	12.8%	\$337,000

## Significant Changes

- Facilities increased Safety Equipment/Supplies by \$5,000 due to increasing costs and to align to historic trend.
- Fleet increased Other Maintenance/Repairs to better align with historic trend.
- Reclassified a position in the Parks Division.

## Accomplishments

- North Brisas Park received new playground equipment as a part of the Capital Improvement Projects (CIP) goals to replace older pocket park equipment throughout the city.
- The Gateway Park Inclusive Playground opened in Spring 2021 featuring accessible playground equipment and funded by a \$55,815 grant from the Salt River Pima-Maricopa Indian Community.
- Four electric vehicle charging stations (L2) were installed at 12401 W. Cinnabar Ave. as part of the “APS Take Charge AZ” pilot program.

## Objectives

- Parks - To improve water conservation practices for the City of El Mirage, the Parks Division will perform audits of water use and implement corresponding conservation measures in order to decrease water loss by 10% within FY23.
- Facilities - To improve the aesthetics and functionality of City facilities for staff and residents, the Facilities Division will complete a walkthrough, audit, and implement corresponding maintenance actions in order to identify and improve the maintenance condition of each facility within FY23.
- Fleet - To conserve resources and support the City's mission of environmental stewardship, the Fleet Division will implement the use of electric vehicles to reduce fuel consumption by 5% within FY23.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Secure Future	Parks - water use report, data analysis, benchmarking and annual monitoring to ensure the effectiveness of conservation measures.	10% reduction	NA	NA	-10%
Superior Infrastructure	Facilities - facility audit and report, compare data with 2021 master plan survey	See master plan	NA	See master plan	See master plan
Secure Future	Fleet - fuel consumption report for admin and PW vehicles and analysis of reduced emissions.	5% reduction	NA	NA	-5%

### Analysis of Program Performance:

- Reducing water loss positively impacts rate payers and environment. Data will provide insight for future action plans and budget requests/levels. Future monitoring will be analyzed to determine effectiveness of implemented actions.
- City facility ratings will provide a checkpoint for future requests for service.
- Reduction in fuel consumption directly benefits the environment through lower carbon emissions.

# Non-Departmental

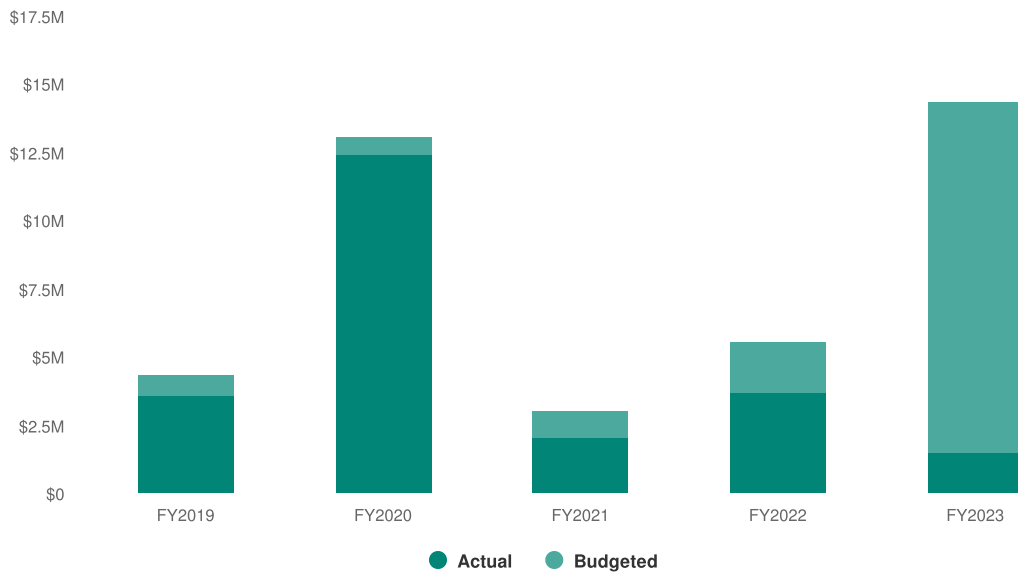


Non-Departmental's accounts for items that are not specifically owned by a department, but rather pertain to the City as a whole. Items included in Non-Departmental are legal fees, insurance claims, tuition reimbursement, transfers & contingency, and other line items.

## Expenditures Summary

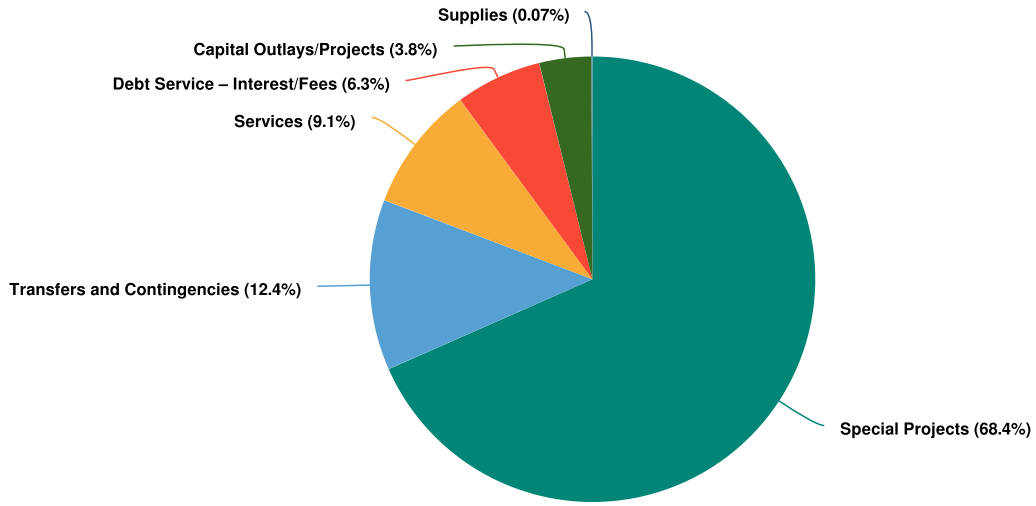
**\$14,358,000** **\$8,781,000**  
(157.45% vs. prior year)

### Non-Departmental Proposed and Historical Budget vs. Actual

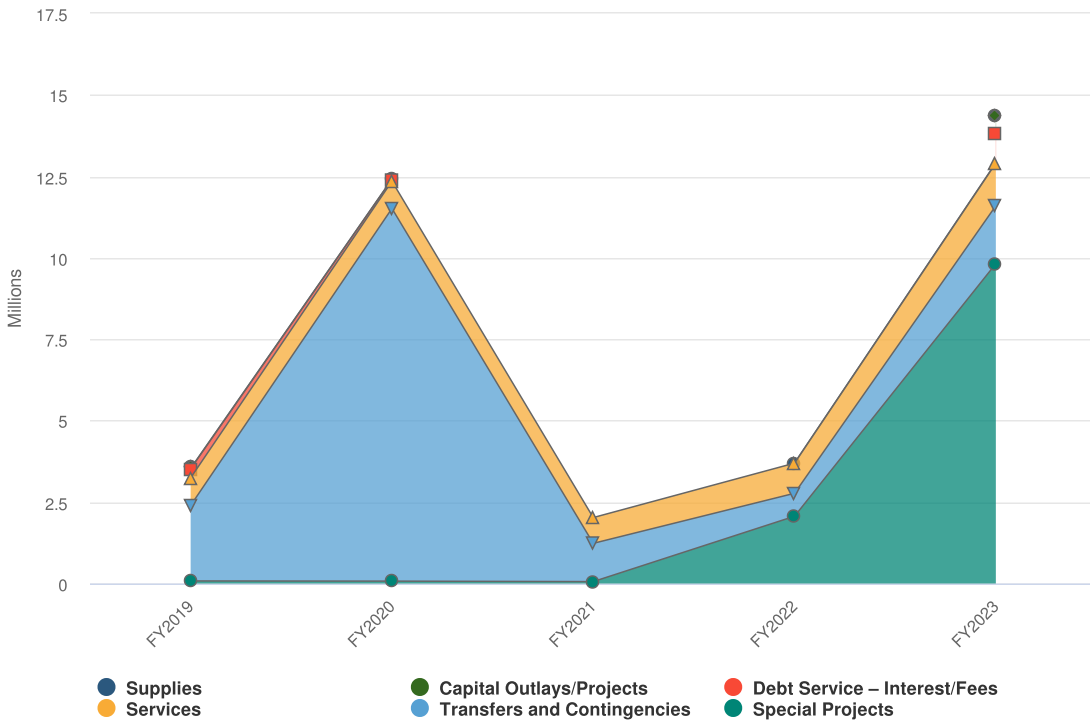


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Supplies</b>						
<b>General Government</b>						
FUEL AND LUBRICANTS	111-5-1591-211	\$0	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1591-249	\$0	\$2,500	\$2,500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1591-253	\$0	\$2,500	\$2,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1591-254	\$0	\$2,000	\$3,000	50%	\$1,000
<b>Total General Government:</b>		<b>\$0</b>	<b>\$9,000</b>	<b>\$10,000</b>	<b>11.1%</b>	<b>\$1,000</b>
<b>Total Supplies:</b>		<b>\$0</b>	<b>\$9,000</b>	<b>\$10,000</b>	<b>11.1%</b>	<b>\$1,000</b>
<b>Services</b>						
<b>General Government</b>						
LEGAL SERVICES	111-5-1591-312	\$213,165	\$280,000	\$325,000	16.1%	\$45,000
CONTRACTED SERVICES	111-5-1591-313	\$0	\$0	\$200,000	N/A	\$200,000
LIABILITY INSURANCE	111-5-1591-314	\$344,416	\$374,500	\$410,000	9.5%	\$35,500
PUBLIC DEFENDER SERVICES	111-5-1591-315	\$0	\$7,500	\$7,500	0%	\$0
PROSECUTOR SERVICES	111-5-1591-316	\$118,021	\$130,000	\$130,000	0%	\$0
COUNTY JAIL HOUSING	111-5-1591-321	\$95,179	\$175,000	\$175,000	0%	\$0
CLAIMS	111-5-1591-332	\$9,642	\$30,000	\$30,000	0%	\$0
TUITION REIMBURSEMENT	111-5-1591-353	\$10,741	\$100,000	\$30,000	-70%	-\$70,000
PROPERTY TAXES	111-5-1591-375	\$157	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$791,321</b>	<b>\$1,098,000</b>	<b>\$1,308,500</b>	<b>19.2%</b>	<b>\$210,500</b>
<b>Total Services:</b>		<b>\$791,321</b>	<b>\$1,098,000</b>	<b>\$1,308,500</b>	<b>19.2%</b>	<b>\$210,500</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL EVENTS	111-5-1591-410	\$58,517	\$0	\$0	0%	\$0
SPECIAL PROJECTS	111-5-1591-418	\$0	\$3,268,000	\$9,820,000	200.5%	\$6,552,000
<b>Total General Government:</b>		<b>\$58,517</b>	<b>\$3,268,000</b>	<b>\$9,820,000</b>	<b>200.5%</b>	<b>\$6,552,000</b>
<b>Total Special Projects:</b>		<b>\$58,517</b>	<b>\$3,268,000</b>	<b>\$9,820,000</b>	<b>200.5%</b>	<b>\$6,552,000</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
VEHICLES	111-5-1591-650			\$71,500	N/A	\$71,500
LAND	111-5-1591-660			\$470,000	N/A	\$470,000
<b>Total General Government:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$541,500</b>	<b>N/A</b>	<b>\$541,500</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$541,500</b>	<b>N/A</b>	<b>\$541,500</b>
<b>Debt Service – Interest/Fees</b>						
<b>General Government</b>						
OPERATING CONTINGENCIES	111-5-1591-910			\$900,000	N/A	\$900,000
<b>Total General Government:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>	<b>N/A</b>	<b>\$900,000</b>
<b>Total Debt Service – Interest/Fees:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>	<b>N/A</b>	<b>\$900,000</b>
<b>Transfers and Contingencies</b>						

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>General Government</b>						
CONTINGENCY	111-5-1591-920	\$98,387	\$500,000	\$300,000	-40%	-\$200,000
TRANSFER OUT	111-5-1591-950	\$1,076,000	\$702,000	\$1,478,000	110.5%	\$776,000
<b>Total General Government:</b>		<b>\$1,174,387</b>	<b>\$1,202,000</b>	<b>\$1,778,000</b>	<b>47.9%</b>	<b>\$576,000</b>
<b>Total Transfers and Contingencies:</b>		<b>\$1,174,387</b>	<b>\$1,202,000</b>	<b>\$1,778,000</b>	<b>47.9%</b>	<b>\$576,000</b>
<b>Total Expense Objects:</b>		<b>\$2,024,225</b>	<b>\$5,577,000</b>	<b>\$14,358,000</b>	<b>157.5%</b>	<b>\$8,781,000</b>

## Significant Budget Changes

- o Tuition Reimbursement was reduced by \$70,000 to align with actual spending.
- o Contracted Services increased to move the YMCA cost from a special project line and add additional for after school at the schools program.
- o Special Projects increased by \$7,720,000 mainly due to potential ASRS Prefunding as well as \$2,000,000 for PSPRS Contribution and \$100,000 for redevelopment plan for CDBG area.

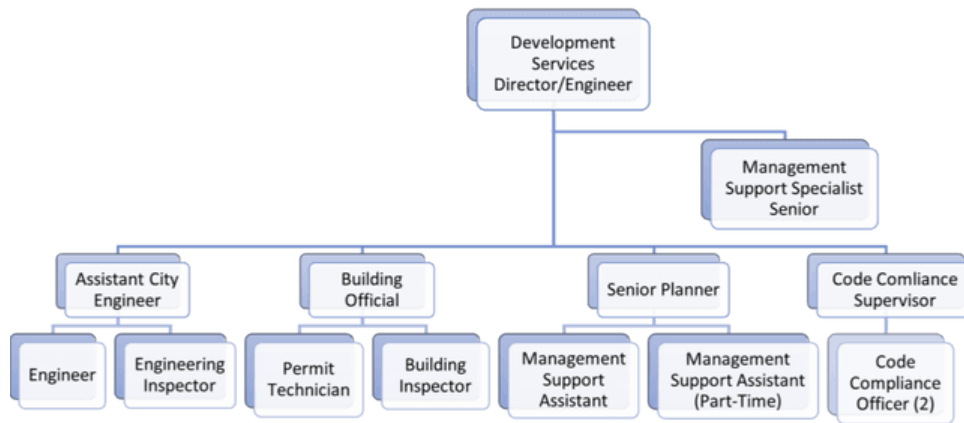


# Development Services



The Development Services Department ensures responsible planning within the current and future city limits by providing 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.

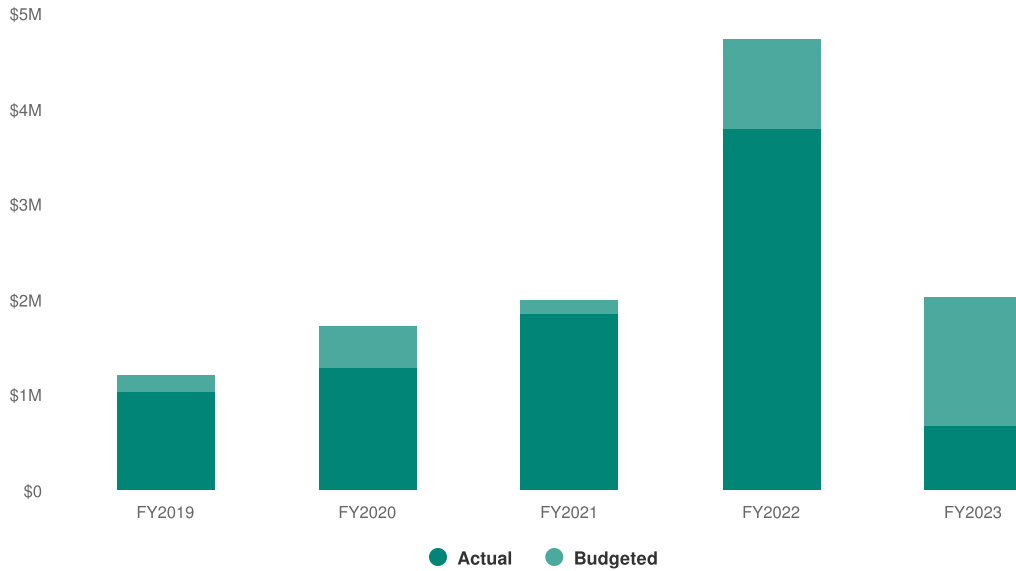
## Organizational Chart



# Expenditures Summary

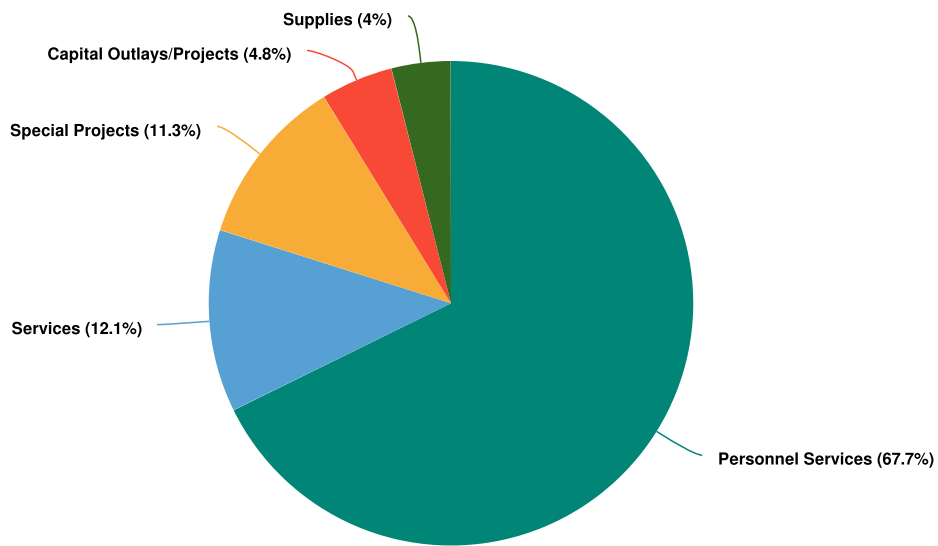
**\$2,033,500** **-\$2,699,000**  
(-57.03% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

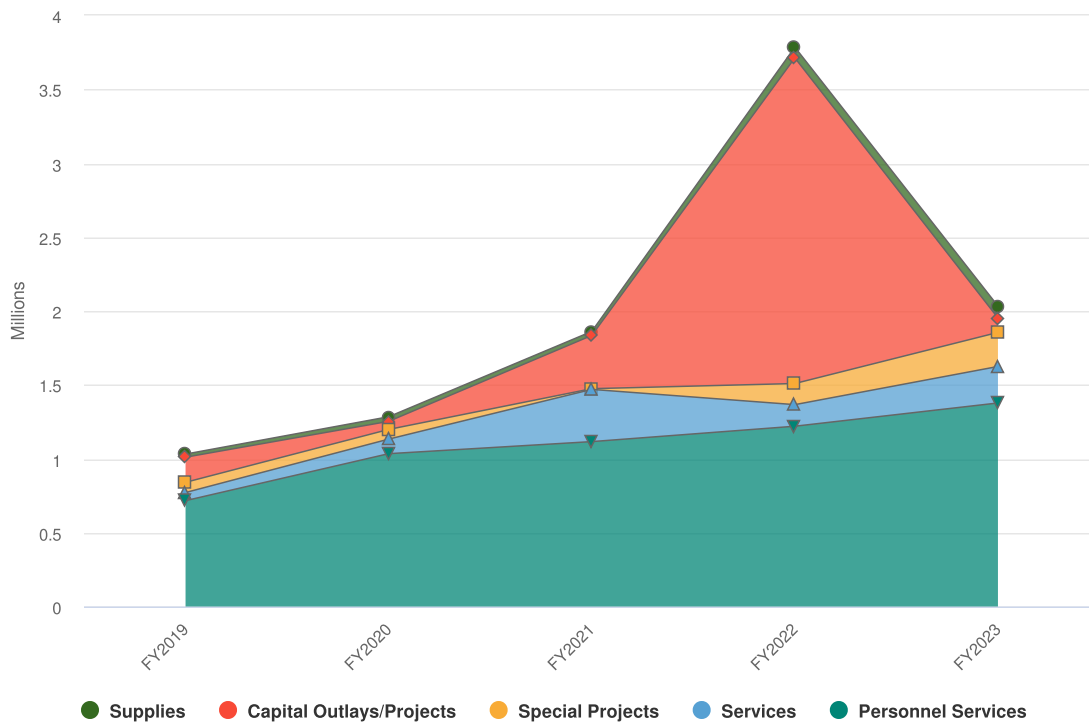


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



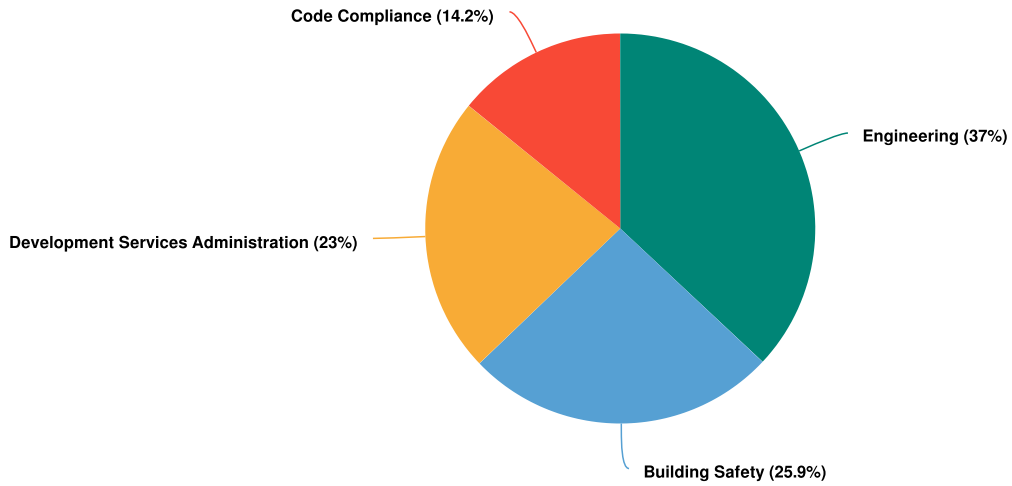
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES	111-5-1612-110	\$263,260	\$269,000	\$286,000	6.3%	\$17,000
COMP TIME	111-5-1612-117	\$2	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1612-120	\$33,654	\$37,000	\$38,000	2.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1612-130	\$15,721	\$17,000	\$18,000	5.9%	\$1,000
MEDICARE CONTRIBUTION	111-5-1612-131	\$3,677	\$4,000	\$5,000	25%	\$1,000
ASRS CONTRIBUTION	111-5-1612-132	\$29,387	\$32,000	\$33,000	3.1%	\$1,000
DEFERRED COMPENSATION	111-5-1612-134	\$0	\$7,000	\$7,500	7.1%	\$500
WORKERS COMPENSATION	111-5-1612-140	\$596	\$3,000	\$3,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1612-141	\$161	\$2,000	\$2,000	0%	\$0
SALARIES AND WAGES	111-5-1613-110	\$240,963	\$307,000	\$310,000	1%	\$3,000
OVERTIME	111-5-1613-111	\$0	\$5,000	\$5,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1613-120	\$34,777	\$52,000	\$38,000	-26.9%	-\$14,000
SOCIAL SECURITY CONTRIBUTION	111-5-1613-130	\$14,339	\$20,000	\$20,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1613-131	\$3,354	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	111-5-1613-132	\$28,728	\$40,000	\$39,000	-2.5%	-\$1,000
WORKERS COMPENSATION	111-5-1613-140	\$3,046	\$4,000	\$5,000	25%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1613-141	\$167	\$2,000	\$2,000	0%	\$0
SALARIES AND WAGES	111-5-1614-110	\$167,292	\$176,000	\$187,000	6.3%	\$11,000
OVERTIME	111-5-1614-111	\$0	\$3,000	\$3,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1614-120	\$15,268	\$17,000	\$17,000	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1614-130	\$10,025	\$12,000	\$12,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1614-131	\$2,344	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	111-5-1614-132	\$20,447	\$23,000	\$24,000	4.3%	\$1,000
WORKERS COMPENSATION	111-5-1614-140	\$2,761	\$3,000	\$4,000	33.3%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1614-141	\$120	\$1,000	\$1,000	0%	\$0
SALARIES AND WAGES	111-5-1615-110	\$162,226	\$216,000	\$223,000	3.2%	\$7,000
OVERTIME	111-5-1615-111	\$11,186	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1615-120	\$17,288	\$37,000	\$24,000	-35.1%	-\$13,000
SOCIAL SECURITY CONTRIBUTION	111-5-1615-130	\$10,601	\$14,000	\$15,000	7.1%	\$1,000
MEDICARE CONTRIBUTION	111-5-1615-131	\$2,479	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	111-5-1615-132	\$20,172	\$29,000	\$30,000	3.4%	\$1,000
WORKERS COMPENSATION	111-5-1615-140	\$1,839	\$3,000	\$3,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1615-141	\$134	\$1,000	\$1,000	0%	\$0
<b>Total General Government:</b>		<b>\$1,116,013</b>	<b>\$1,358,000</b>	<b>\$1,377,500</b>	<b>1.4%</b>	<b>\$19,500</b>
<b>Total Personnel Services:</b>		<b>\$1,116,013</b>	<b>\$1,358,000</b>	<b>\$1,377,500</b>	<b>1.4%</b>	<b>\$19,500</b>
<b>Supplies</b>						
<b>General Government</b>						
FUEL AND LUBRICANTS	111-5-1612-211		\$0	\$500	N/A	\$500
OFFICE SUPPLIES	111-5-1612-230	\$412	\$500	\$1,000	100%	\$500
COMPUTER/PRINTER SUPPLIES	111-5-1612-232	\$339	\$500	\$500	0%	\$0

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
UNIFORMS	111-5-1612-233			\$500	N/A	\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1612-237	\$0	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1612-248	\$1,976	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1612-249	\$401	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1612-254	\$6,361	\$6,000	\$6,000	0%	\$0
SOFTWARE MAINT CONTRACT	111-5-1612-265	\$0		\$36,500	N/A	\$36,500
SMALL TOOLS/EQUIP/PARTS	111-5-1613-210	\$32	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1613-211	\$2,356	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1613-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1613-230	\$81	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1613-232	\$422	\$1,000	\$500	-50%	-\$500
UNIFORMS	111-5-1613-233			\$500	N/A	\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1613-237	\$522	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1613-248	\$2,013	\$4,000	\$4,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1613-249	\$169	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1613-253	\$1,050	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1613-254	\$2,702	\$3,000	\$3,000	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1614-210	\$69	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1614-211	\$1,485	\$3,500	\$3,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1614-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1614-230	\$151	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1614-232	\$337	\$500	\$500	0%	\$0
UNIFORMS	111-5-1614-233	\$1,152	\$2,000	\$2,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1614-237	\$229	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1614-249	\$318	\$500	\$500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1614-253	\$1,032	\$2,500	\$2,500	0%	\$0
SMALL TOOLS/EQUIP/PARTS	111-5-1615-210	\$0	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1615-211	\$2,098	\$1,500	\$2,000	33.3%	\$500
SAFETY EQUIPMENT/SUPPLIES	111-5-1615-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1615-230	\$164	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1615-232	\$136	\$500	\$500	0%	\$0
UNIFORMS	111-5-1615-233	\$508	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1615-237	\$0	\$1,500	\$1,000	-33.3%	-\$500
OPERATING MATERIAL & SUPPLIES	111-5-1615-249	\$136	\$1,000	\$1,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1615-253	\$510	\$1,500	\$1,500	0%	\$0
<b>Total General Government:</b>		<b>\$27,157</b>	<b>\$42,500</b>	<b>\$80,500</b>	<b>89.4%</b>	<b>\$38,000</b>
<b>Total Supplies:</b>		<b>\$27,157</b>	<b>\$42,500</b>	<b>\$80,500</b>	<b>89.4%</b>	<b>\$38,000</b>
<b>Services</b>						
<b>General Government</b>						
PROFESSIONAL SERVICES	111-5-1612-311	\$41,731	\$72,000	\$20,000	-72.2%	-\$52,000
CONTRACTED SERVICES	111-5-1612-313	\$62	\$0	\$0	0%	\$0
CONFERENCE, SEMINARS & TRAINING	111-5-1612-351	\$410	\$1,000	\$1,000	0%	\$0
PRINTING COST	111-5-1612-360	\$271	\$500	\$500	0%	\$0

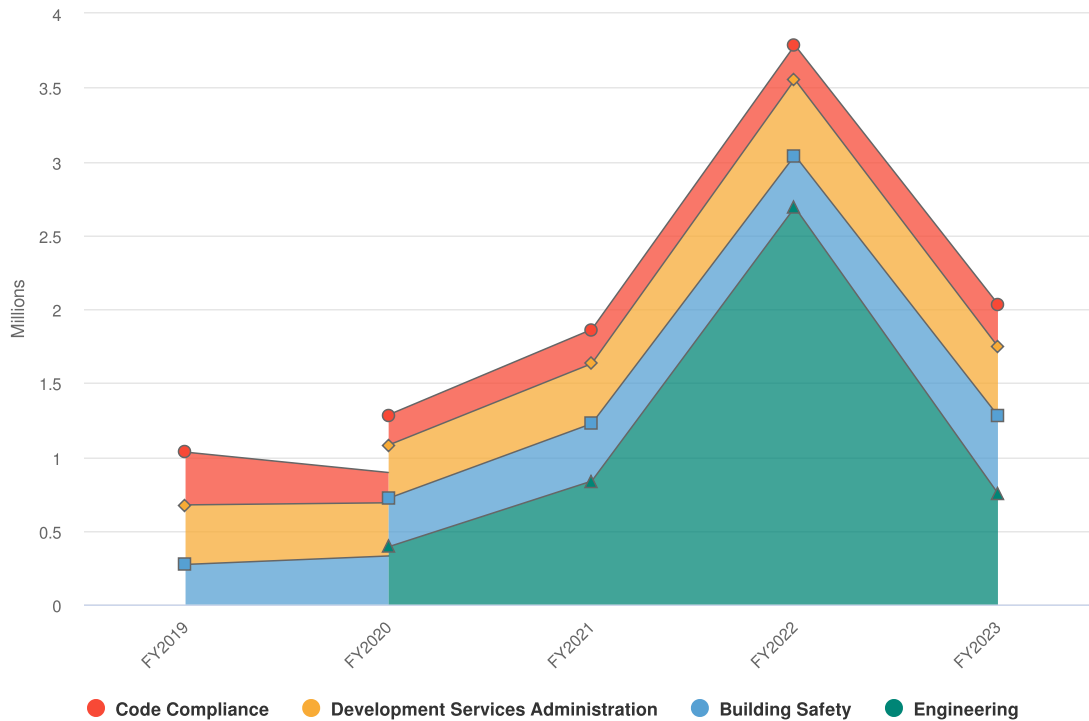
Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
PUBLISHING/ADVERTISEMENT COST	111-5-1612-361	\$4,088	\$1,500	\$2,000	33.3%	\$500
MAILING COST	111-5-1612-362	\$1,025	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1612-370	\$993	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1612-381	\$1,275	\$1,500	\$1,500	0%	\$0
PROFESSIONAL SERVICES	111-5-1613-311	\$165,962	\$46,500	\$100,000	115.1%	\$53,500
TRAVEL AND PER DIEM	111-5-1613-350	\$0	\$0	\$1,000	N/A	\$1,000
CONFERENCE,SEMINARS & TRAINING	111-5-1613-351	\$0	\$1,500	\$1,000	-33.3%	-\$500
MAILING COST	111-5-1613-362	\$155	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1613-370	\$93	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1613-381	\$2,219	\$2,500	\$2,500	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1614-351	\$0	\$1,500	\$1,500	0%	\$0
PRINTING COST	111-5-1614-360	\$106	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1614-361	\$0	\$500	\$500	0%	\$0
MAILING COST	111-5-1614-362	\$318	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1614-370	\$150	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1614-381	\$3,142	\$2,000	\$2,000	0%	\$0
CONTRACTED SERVICES	111-5-1615-313	\$128,463	\$45,000	\$100,000	122.2%	\$55,000
CONFERENCE,SEMINARS & TRAINING	111-5-1615-351	\$669	\$1,500	\$1,500	0%	\$0
PRINTING COST	111-5-1615-360	\$220	\$1,000	\$1,000	0%	\$0
MAILING COST	111-5-1615-362	\$27	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1615-370	\$421	\$1,000	\$1,000	0%	\$0
MISCELLANEOUS EXPENSES	111-5-1615-377	\$0	\$2,000	\$2,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1615-381	\$1,617	\$2,000	\$2,000	0%	\$0
<b>Total General Government:</b>		<b>\$353,414</b>	<b>\$189,500</b>	<b>\$247,000</b>	<b>30.3%</b>	<b>\$57,500</b>
<b>Total Services:</b>		<b>\$353,414</b>	<b>\$189,500</b>	<b>\$247,000</b>	<b>30.3%</b>	<b>\$57,500</b>
<b>Special Projects</b>						
<b>General Government</b>						
SPECIAL PROJECTS	111-5-1613-418	\$0	\$150,000	\$110,500	-26.3%	-\$39,500
NEIGHBORHOOD REVITALIZATION	111-5-1614-420	\$4,883	\$20,000	\$20,000	0%	\$0
SPECIAL PROJECTS	111-5-1615-418	\$0	\$50,000	\$100,000	100%	\$50,000
<b>Total General Government:</b>		<b>\$4,883</b>	<b>\$220,000</b>	<b>\$230,500</b>	<b>4.8%</b>	<b>\$10,500</b>
<b>Total Special Projects:</b>		<b>\$4,883</b>	<b>\$220,000</b>	<b>\$230,500</b>	<b>4.8%</b>	<b>\$10,500</b>
<b>Capital Outlays/Projects</b>						
<b>General Government</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1612-617	\$0	\$36,500	\$0	-100%	-\$36,500
VEHICLES	111-5-1613-650	\$33,897	\$35,000	\$0	-100%	-\$35,000
BUILDINGS AND IMPROVEMENTS	111-5-1613-656	\$298,343	\$2,751,000	\$0	-100%	-\$2,751,000
LAND IMPROVEMENTS	111-5-1613-658		\$100,000	\$98,000	-2%	-\$2,000
VEHICLES	111-5-1615-650	\$27,998	\$0	\$0	0%	\$0
<b>Total General Government:</b>		<b>\$360,238</b>	<b>\$2,922,500</b>	<b>\$98,000</b>	<b>-96.6%</b>	<b>-\$2,824,500</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$360,238</b>	<b>\$2,922,500</b>	<b>\$98,000</b>	<b>-96.6%</b>	<b>-\$2,824,500</b>
<b>Total Expense Objects:</b>		<b>\$1,861,705</b>	<b>\$4,732,500</b>	<b>\$2,033,500</b>	<b>-57%</b>	<b>-\$2,699,000</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>Development</b>						
<b>Development Services</b>						
<b>Development Services Administration</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1612-110	\$263,260	\$269,000	\$286,000	6.3%	\$17,000
COMP TIME	111-5-1612-117	\$2	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1612-120	\$33,654	\$37,000	\$38,000	2.7%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-1612-130	\$15,721	\$17,000	\$18,000	5.9%	\$1,000
MEDICARE CONTRIBUTION	111-5-1612-131	\$3,677	\$4,000	\$5,000	25%	\$1,000
ASRS CONTRIBUTION	111-5-1612-132	\$29,387	\$32,000	\$33,000	3.1%	\$1,000
DEFERRED COMPENSATION	111-5-1612-134	\$0	\$7,000	\$7,500	7.1%	\$500
WORKERS COMPENSATION	111-5-1612-140	\$596	\$3,000	\$3,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1612-141	\$161	\$2,000	\$2,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$346,458</b>	<b>\$371,000</b>	<b>\$392,500</b>	<b>5.8%</b>	<b>\$21,500</b>
<b>Supplies</b>						
FUEL AND LUBRICANTS	111-5-1612-211		\$0	\$500	N/A	\$500
OFFICE SUPPLIES	111-5-1612-230	\$412	\$500	\$1,000	100%	\$500
COMPUTER/PRINTER SUPPLIES	111-5-1612-232	\$339	\$500	\$500	0%	\$0
UNIFORMS	111-5-1612-233			\$500	N/A	\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1612-237	\$0	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1612-248	\$1,976	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1612-249	\$401	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1612-254	\$6,361	\$6,000	\$6,000	0%	\$0
SOFTWARE MAINT CONTRACT	111-5-1612-265	\$0		\$36,500	N/A	\$36,500
<b>Total Supplies:</b>		<b>\$9,488</b>	<b>\$10,500</b>	<b>\$48,500</b>	<b>361.9%</b>	<b>\$38,000</b>
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1612-311	\$41,731	\$72,000	\$20,000	-72.2%	-\$52,000
CONTRACTED SERVICES	111-5-1612-313	\$62	\$0	\$0	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-1612-351	\$410	\$1,000	\$1,000	0%	\$0
PRINTING COST	111-5-1612-360	\$271	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1612-361	\$4,088	\$1,500	\$2,000	33.3%	\$500
MAILING COST	111-5-1612-362	\$1,025	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1612-370	\$993	\$1,000	\$1,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1612-381	\$1,275	\$1,500	\$1,500	0%	\$0
<b>Total Services:</b>		<b>\$49,854</b>	<b>\$78,000</b>	<b>\$26,500</b>	<b>-66%</b>	<b>-\$51,500</b>
<b>Capital Outlays/Projects</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-1612-617	\$0	\$36,500	\$0	-100%	-\$36,500
<b>Total Capital Outlays/Projects:</b>		<b>\$0</b>	<b>\$36,500</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$36,500</b>
<b>Total Development Services Administration:</b>		<b>\$405,799</b>	<b>\$496,000</b>	<b>\$467,500</b>	<b>-5.7%</b>	<b>-\$28,500</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Engineering</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1613-110	\$240,963	\$307,000	\$310,000	1%	\$3,000
OVERTIME	111-5-1613-111	\$0	\$5,000	\$5,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1613-120	\$34,777	\$52,000	\$38,000	-26.9%	-\$14,000
SOCIAL SECURITY CONTRIBUTION	111-5-1613-130	\$14,339	\$20,000	\$20,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1613-131	\$3,354	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	111-5-1613-132	\$28,728	\$40,000	\$39,000	-2.5%	-\$1,000
WORKERS COMPENSATION	111-5-1613-140	\$3,046	\$4,000	\$5,000	25%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1613-141	\$167	\$2,000	\$2,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$325,374</b>	<b>\$435,000</b>	<b>\$424,000</b>	<b>-2.5%</b>	<b>-\$11,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1613-210	\$32	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1613-211	\$2,356	\$1,500	\$1,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1613-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1613-230	\$81	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1613-232	\$422	\$1,000	\$500	-50%	-\$500
UNIFORMS	111-5-1613-233			\$500	N/A	\$500
EQUIPMENT/FURNITURE PURCHASE	111-5-1613-237	\$522	\$500	\$500	0%	\$0
SOFTWARE PURCHASE	111-5-1613-248	\$2,013	\$4,000	\$4,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1613-249	\$169	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1613-253	\$1,050	\$1,000	\$1,000	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-1613-254	\$2,702	\$3,000	\$3,000	0%	\$0
<b>Total Supplies:</b>		<b>\$9,346</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
PROFESSIONAL SERVICES	111-5-1613-311	\$165,962	\$46,500	\$100,000	115.1%	\$53,500
TRAVEL AND PER DIEM	111-5-1613-350	\$0	\$0	\$1,000	N/A	\$1,000
CONFERENCE,SEMINARS & TRAINING	111-5-1613-351	\$0	\$1,500	\$1,000	-33.3%	-\$500
MAILING COST	111-5-1613-362	\$155	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1613-370	\$93	\$1,500	\$1,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1613-381	\$2,219	\$2,500	\$2,500	0%	\$0
<b>Total Services:</b>		<b>\$168,428</b>	<b>\$52,500</b>	<b>\$106,500</b>	<b>102.9%</b>	<b>\$54,000</b>
<b>Special Projects</b>						
SPECIAL PROJECTS	111-5-1613-418	\$0	\$150,000	\$110,500	-26.3%	-\$39,500
<b>Total Special Projects:</b>		<b>\$0</b>	<b>\$150,000</b>	<b>\$110,500</b>	<b>-26.3%</b>	<b>-\$39,500</b>
<b>Capital Outlays/Projects</b>						
VEHICLES	111-5-1613-650	\$33,897	\$35,000	\$0	-100%	-\$35,000
BUILDINGS AND IMPROVEMENTS	111-5-1613-656	\$298,343	\$2,751,000	\$0	-100%	-\$2,751,000
LAND IMPROVEMENTS	111-5-1613-658		\$100,000	\$98,000	-2%	-\$2,000
<b>Total Capital Outlays/Projects:</b>		<b>\$332,240</b>	<b>\$2,886,000</b>	<b>\$98,000</b>	<b>-96.6%</b>	<b>-\$2,788,000</b>
<b>Total Engineering:</b>		<b>\$835,387</b>	<b>\$3,536,500</b>	<b>\$752,000</b>	<b>-78.7%</b>	<b>-\$2,784,500</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Code Compliance</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1614-110	\$167,292	\$176,000	\$187,000	6.3%	\$11,000
OVERTIME	111-5-1614-111	\$0	\$3,000	\$3,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1614-120	\$15,268	\$17,000	\$17,000	0%	\$0
SOCIAL SECURITY CONTRIBUTION	111-5-1614-130	\$10,025	\$12,000	\$12,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-1614-131	\$2,344	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	111-5-1614-132	\$20,447	\$23,000	\$24,000	4.3%	\$1,000
WORKERS COMPENSATION	111-5-1614-140	\$2,761	\$3,000	\$4,000	33.3%	\$1,000
UNEMPLOYMENT INSURANCE	111-5-1614-141	\$120	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$218,256</b>	<b>\$238,000</b>	<b>\$251,000</b>	<b>5.5%</b>	<b>\$13,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1614-210	\$69	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1614-211	\$1,485	\$3,500	\$3,500	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-1614-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1614-230	\$151	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1614-232	\$337	\$500	\$500	0%	\$0
UNIFORMS	111-5-1614-233	\$1,152	\$2,000	\$2,000	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1614-237	\$229	\$500	\$500	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-1614-249	\$318	\$500	\$500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1614-253	\$1,032	\$2,500	\$2,500	0%	\$0
<b>Total Supplies:</b>		<b>\$4,772</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
CONFERENCE,SEMINARS & TRAINING	111-5-1614-351	\$0	\$1,500	\$1,500	0%	\$0
PRINTING COST	111-5-1614-360	\$106	\$1,000	\$1,000	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-1614-361	\$0	\$500	\$500	0%	\$0
MAILING COST	111-5-1614-362	\$318	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1614-370	\$150	\$500	\$500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1614-381	\$3,142	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>		<b>\$3,716</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>0%</b>	<b>\$0</b>
<b>Special Projects</b>						
NEIGHBORHOOD REVITALIZATION	111-5-1614-420	\$4,883	\$20,000	\$20,000	0%	\$0
<b>Total Special Projects:</b>		<b>\$4,883</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Code Compliance:</b>		<b>\$231,627</b>	<b>\$275,000</b>	<b>\$288,000</b>	<b>4.7%</b>	<b>\$13,000</b>
<b>Building Safety</b>						
<b>Personnel Services</b>						
SALARIES AND WAGES	111-5-1615-110	\$162,226	\$216,000	\$223,000	3.2%	\$7,000
OVERTIME	111-5-1615-111	\$11,186	\$10,000	\$10,000	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-1615-120	\$17,288	\$37,000	\$24,000	-35.1%	-\$13,000

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
SOCIAL SECURITY CONTRIBUTION	111-5-1615-130	\$10,601	\$14,000	\$15,000	7.1%	\$1,000
MEDICARE CONTRIBUTION	111-5-1615-131	\$2,479	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	111-5-1615-132	\$20,172	\$29,000	\$30,000	3.4%	\$1,000
WORKERS COMPENSATION	111-5-1615-140	\$1,839	\$3,000	\$3,000	0%	\$0
UNEMPLOYMENT INSURANCE	111-5-1615-141	\$134	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>		<b>\$225,925</b>	<b>\$314,000</b>	<b>\$310,000</b>	<b>-1.3%</b>	<b>-\$4,000</b>
<b>Supplies</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-1615-210	\$0	\$500	\$500	0%	\$0
FUEL AND LUBRICANTS	111-5-1615-211	\$2,098	\$1,500	\$2,000	33.3%	\$500
SAFETY EQUIPMENT/SUPPLIES	111-5-1615-213	\$0	\$500	\$500	0%	\$0
OFFICE SUPPLIES	111-5-1615-230	\$164	\$500	\$500	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-1615-232	\$136	\$500	\$500	0%	\$0
UNIFORMS	111-5-1615-233	\$508	\$500	\$500	0%	\$0
EQUIPMENT/FURNITURE PURCHASE	111-5-1615-237	\$0	\$1,500	\$1,000	-33.3%	-\$500
OPERATING MATERIAL & SUPPLIES	111-5-1615-249	\$136	\$1,000	\$1,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-1615-253	\$510	\$1,500	\$1,500	0%	\$0
<b>Total Supplies:</b>		<b>\$3,551</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>						
CONTRACTED SERVICES	111-5-1615-313	\$128,463	\$45,000	\$100,000	122.2%	\$55,000
CONFERENCE, SEMINARS & TRAINING	111-5-1615-351	\$669	\$1,500	\$1,500	0%	\$0
PRINTING COST	111-5-1615-360	\$220	\$1,000	\$1,000	0%	\$0
MAILING COST	111-5-1615-362	\$27	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-1615-370	\$421	\$1,000	\$1,000	0%	\$0
MISCELLANEOUS EXPENSES	111-5-1615-377	\$0	\$2,000	\$2,000	0%	\$0
WIRELESS COMMUNICATIONS	111-5-1615-381	\$1,617	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>		<b>\$131,416</b>	<b>\$53,000</b>	<b>\$108,000</b>	<b>103.8%</b>	<b>\$55,000</b>
<b>Special Projects</b>						
SPECIAL PROJECTS	111-5-1615-418	\$0	\$50,000	\$100,000	100%	\$50,000
<b>Total Special Projects:</b>		<b>\$0</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>100%</b>	<b>\$50,000</b>
<b>Capital Outlays/Projects</b>						
VEHICLES	111-5-1615-650	\$27,998	\$0	\$0	0%	\$0
<b>Total Capital Outlays/Projects:</b>		<b>\$27,998</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Building Safety:</b>		<b>\$388,891</b>	<b>\$425,000</b>	<b>\$526,000</b>	<b>23.8%</b>	<b>\$101,000</b>
<b>Total Development Services:</b>		<b>\$1,861,705</b>	<b>\$4,732,500</b>	<b>\$2,033,500</b>	<b>-57%</b>	<b>-\$2,699,000</b>
<b>Total Development:</b>		<b>\$1,861,705</b>	<b>\$4,732,500</b>	<b>\$2,033,500</b>	<b>-57%</b>	<b>-\$2,699,000</b>
<b>Total General Government:</b>		<b>\$1,861,705</b>	<b>\$4,732,500</b>	<b>\$2,033,500</b>	<b>-57%</b>	<b>-\$2,699,000</b>
<b>Total Expenditures:</b>		<b>\$1,861,705</b>	<b>\$4,732,500</b>	<b>\$2,033,500</b>	<b>-57%</b>	<b>-\$2,699,000</b>

## Significant Changes

- Engineering added a Special Project of \$60,500 for an emergency preemption system.
- Building Safety increased Contracted Services by \$55,000 to assist staff with the increased volume of work due to new development.
- Building Safety increased Special Projects by \$50,000 to abate properties identified by Code Enforcement and the Fire Department.

## Accomplishments

- The City has partnered with Maricopa County Library District to construct a new library space by renovating a former fire station, 13513 N. El Mirage Road. Features include a 1,100 square-foot programming room and 1,140 square-foot computer lab. At more than 7,000 square feet, the new library will be three times larger than the current library.
- Flashing yellow left-turn arrows were installed at eight signalized intersections within the City, replacing the green ball on permissive left-turn movements and conveying the need to yield.
- The intersection at Dysart Road and Acoma was improved by constructing a flashing-yellow traffic signal, lane enhancements, new ramps and crosswalks.
- A comprehensive review and update to the zoning and land use code ensures compatible land use and can also stimulate development.
- A Code Enforcement and Fire Department partnership was created to address vacant, blighted buildings. With 23 structures identified, property owners were prompted to remove/rehabilitate the buildings.

## 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	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Effective Government	Number of Engineering permits submitted	150	223	129	150
Effective Government	Number of Engineering permits approved	110	114	108	110
Superior Infrastructure	Number of CIPs Completed on-time in the fiscal year	6	1	3	6

### Analysis of Program Performance:

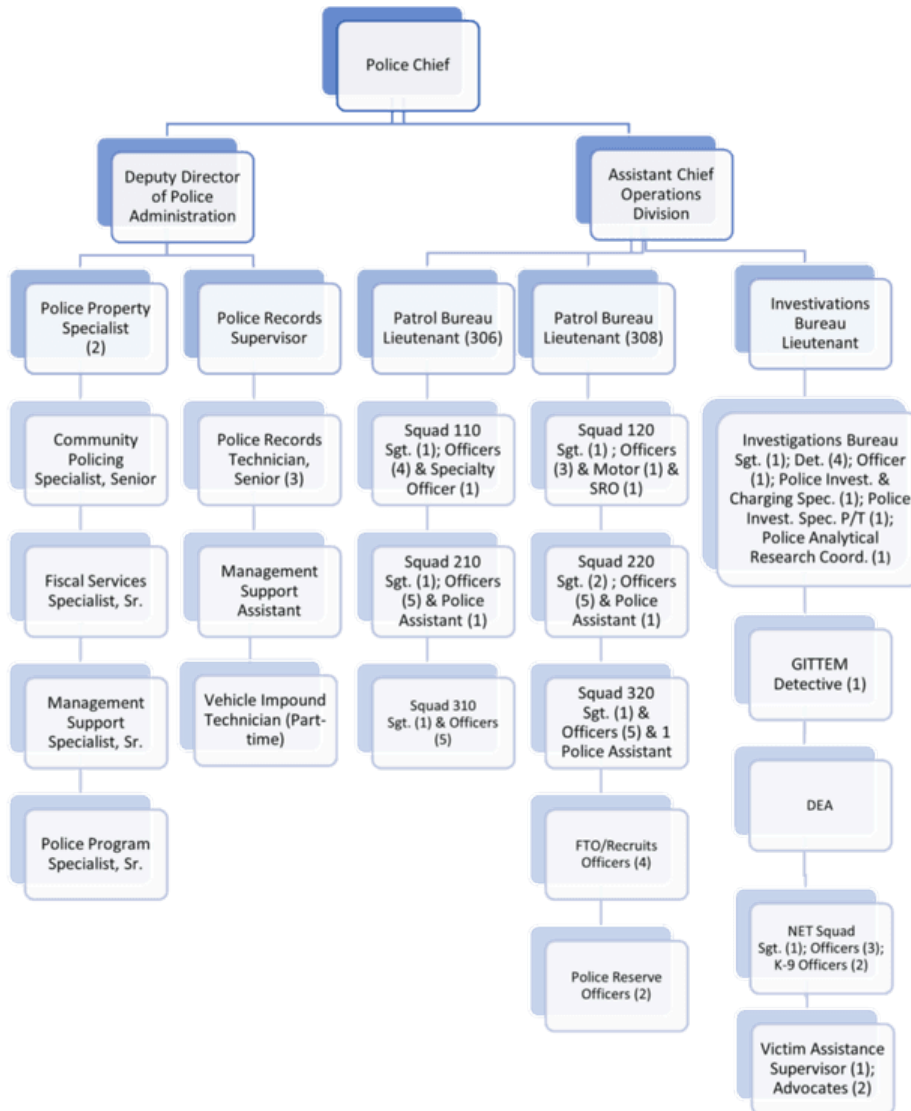
1. The number of permits submitted remains fairly steady and the Development Services Department is able to process them with current staff.
2. CIP is measured on-time if it is completed in the estimated fiscal year.

# Police



The El Mirage Police Department is dedicated to providing professional police service and a safe, secure community for the residents of El Mirage. 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.

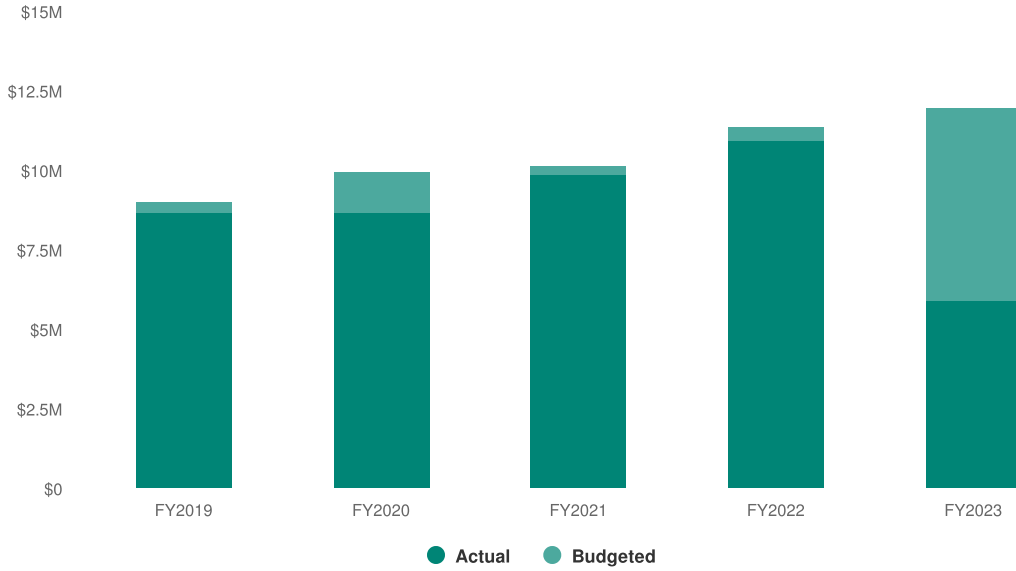
## Organizational Chart



# Expenditures Summary

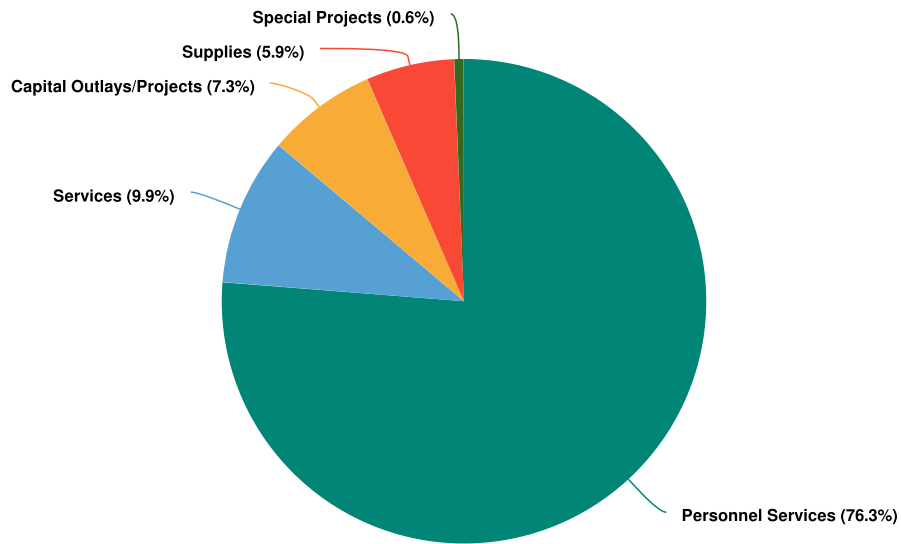
**\$11,988,000** **\$617,000**  
(5.43% vs. prior year)

## Police Proposed and Historical Budget vs. Actual

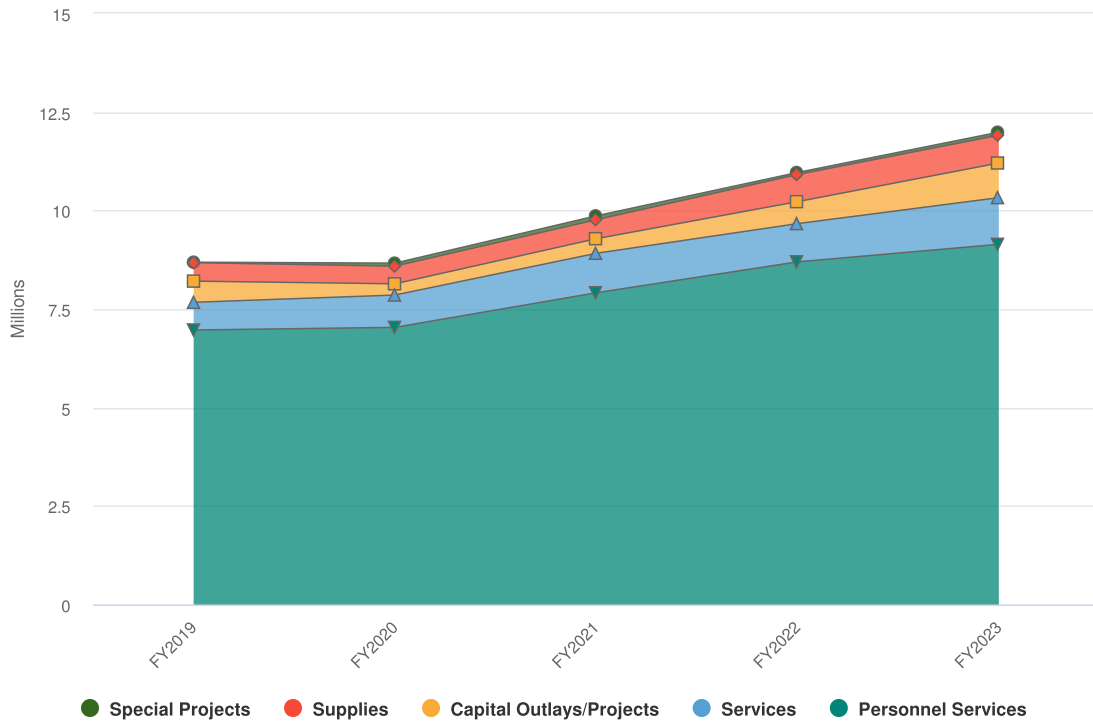


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>Public Safety</b>						
SALARIES AND WAGES	111-5-2111-110	\$4,791,541	\$5,627,000	\$6,105,000	8.5%	\$478,000
OVERTIME	111-5-2111-111	\$420,456	\$410,000	\$600,000	46.3%	\$190,000
HOLIDAY PAY	111-5-2111-112	\$188,691	\$178,000	\$202,000	13.5%	\$24,000
ON CALL PAY	111-5-2111-116	\$0	\$2,000	\$2,000	0%	\$0
COMP TIME	111-5-2111-117	\$56,881	\$0	\$0	0%	\$0
HEALTH-LIFE-DENTAL INSURANCE	111-5-2111-120	\$728,934	\$893,000	\$1,031,000	15.5%	\$138,000
CANCER INSURANCE	111-5-2111-121	\$2,450	\$4,000	\$5,000	25%	\$1,000
SOCIAL SECURITY CONTRIBUTION	111-5-2111-130	\$327,457	\$376,000	\$426,000	13.3%	\$50,000
MEDICARE CONTRIBUTION	111-5-2111-131	\$76,896	\$89,000	\$101,000	13.5%	\$12,000
ASRS CONTRIBUTION	111-5-2111-132	\$139,614	\$169,000	\$164,000	-3%	-\$5,000
PUBLIC SAFETY CONTRIBUTION	111-5-2111-133	\$1,334,619	\$1,585,000	\$2,073,000	30.8%	\$488,000
DEFERRED COMPENSATION	111-5-2111-134	\$41,707	\$52,500	\$51,000	-2.9%	-\$1,500
WORKERS COMPENSATION	111-5-2111-140	\$187,494	\$194,000	\$222,000	14.4%	\$28,000
UNEMPLOYMENT INSURANCE	111-5-2111-141	\$2,889	\$20,000	\$23,000	15%	\$3,000
LABOR DISTRIBUTION	111-5-2111-199	-\$387,263	-\$426,000	-\$1,862,500	337.2%	-\$1,436,500
<b>Total Public Safety:</b>		<b>\$7,912,367</b>	<b>\$9,173,500</b>	<b>\$9,142,500</b>	<b>-0.3%</b>	<b>-\$31,000</b>
<b>Total Personnel Services:</b>		<b>\$7,912,367</b>	<b>\$9,173,500</b>	<b>\$9,142,500</b>	<b>-0.3%</b>	<b>-\$31,000</b>
<b>Supplies</b>						
<b>Public Safety</b>						
FUEL AND LUBRICANTS	111-5-2111-211	\$76,574	\$105,000	\$173,500	65.2%	\$68,500
MEDICAL EQUIPMENT/SUPPLIES	111-5-2111-212	\$1,088	\$0	\$0	0%	\$0
AMMUNITION/GUNS & SUPPLIES	111-5-2111-215	\$18,234	\$20,000	\$27,500	37.5%	\$7,500
K9 EXPENSES	111-5-2111-216	\$4,009	\$10,000	\$17,000	70%	\$7,000
OFFICE SUPPLIES	111-5-2111-230	\$4,475	\$6,000	\$6,000	0%	\$0
COMPUTER/PRINTER SUPPLIES	111-5-2111-232	\$3,107	\$8,000	\$10,000	25%	\$2,000
UNIFORMS	111-5-2111-233	\$66,905	\$77,500	\$81,500	5.2%	\$4,000
EQUIPMENT/FURNITURE PURCHASE	111-5-2111-237	\$17,542	\$25,000	\$25,000	0%	\$0
PUBLIC EDUCATION	111-5-2111-240	\$543	\$5,000	\$5,000	0%	\$0
SOFTWARE PURCHASE	111-5-2111-248	\$1,732	\$2,000	\$2,000	0%	\$0
OPERATING MATERIAL & SUPPLIES	111-5-2111-249	\$13,965	\$15,000	\$15,000	0%	\$0
BUILDING MAINTENANCE/REPAIRS	111-5-2111-250	\$14,871	\$0	\$0	0%	\$0
COMM EQUIP MAINTENANCE/REPAIRS	111-5-2111-252	\$147	\$2,000	\$2,000	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-2111-253	\$68,859	\$76,500	\$76,500	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	111-5-2111-254	\$2,233	\$2,500	\$2,500	0%	\$0
DATA INFRASTRUCTURE SERVICES	111-5-2111-263	\$49,622	\$62,000	\$60,000	-3.2%	-\$2,000
SOFTWARE MAINT CONTRACT	111-5-2111-265	\$137,524	\$192,500	\$201,500	4.7%	\$9,000
<b>Total Public Safety:</b>		<b>\$481,431</b>	<b>\$609,000</b>	<b>\$705,000</b>	<b>15.8%</b>	<b>\$96,000</b>
<b>Total Supplies:</b>		<b>\$481,431</b>	<b>\$609,000</b>	<b>\$705,000</b>	<b>15.8%</b>	<b>\$96,000</b>
<b>Services</b>						

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Public Safety</b>						
CONTRACTED SERVICES	111-5-2111-313	\$10,168	\$10,000	\$14,000	40%	\$4,000
ANIMAL CONTROL	111-5-2111-322	\$91,576	\$94,500	\$97,500	3.2%	\$3,000
EQUIPMENT RENT/LEASES	111-5-2111-328	\$521	\$2,000	\$2,000	0%	\$0
OTHER OUTSIDE SERVICES	111-5-2111-349	\$9,725	\$16,000	\$19,000	18.8%	\$3,000
TRAVEL AND PER DIEM	111-5-2111-350	\$2,081	\$23,000	\$25,000	8.7%	\$2,000
CONFERENCE, SEMINARS & TRAINING	111-5-2111-351	\$8,339	\$21,500	\$23,000	7%	\$1,500
DISPATCH SERVICES	111-5-2111-357	\$817,718	\$744,000	\$920,500	23.7%	\$176,500
PRINTING COST	111-5-2111-360	\$1,114	\$4,000	\$5,000	25%	\$1,000
PUBLISHING/ADVERTISEMENT COST	111-5-2111-361	\$0	\$500	\$500	0%	\$0
MAILING COST	111-5-2111-362	\$3,180	\$5,500	\$5,500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-2111-370	\$3,017	\$5,000	\$7,000	40%	\$2,000
SUBSCRIPTIONS	111-5-2111-371	\$1	\$0	\$0	0%	\$0
WIRELESS COMMUNICATIONS	111-5-2111-381	\$53,823	\$59,000	\$65,000	10.2%	\$6,000
<b>Total Public Safety:</b>		<b>\$1,001,262</b>	<b>\$985,000</b>	<b>\$1,184,000</b>	<b>20.2%</b>	<b>\$199,000</b>
<b>Total Services:</b>		<b>\$1,001,262</b>	<b>\$985,000</b>	<b>\$1,184,000</b>	<b>20.2%</b>	<b>\$199,000</b>
<b>Special Projects</b>						
<b>Public Safety</b>						
SPECIAL EVENTS	111-5-2111-410	\$0	\$2,500	\$2,500	0%	\$0
SPECIAL PROJECTS	111-5-2111-418	\$97,096	\$75,000	\$62,500	-16.7%	-\$12,500
VOLUNTEER PROGRAM	111-5-2111-444	\$280	\$2,500	\$2,500	0%	\$0
EXPLORER PROGRAM	111-5-2111-445	\$1,325	\$10,000	\$10,000	0%	\$0
<b>Total Public Safety:</b>		<b>\$98,701</b>	<b>\$90,000</b>	<b>\$77,500</b>	<b>-13.9%</b>	<b>-\$12,500</b>
<b>Total Special Projects:</b>		<b>\$98,701</b>	<b>\$90,000</b>	<b>\$77,500</b>	<b>-13.9%</b>	<b>-\$12,500</b>
<b>Capital Outlays/Projects</b>						
<b>Public Safety</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-2111-617	\$67,454	\$51,500	\$317,500	516.5%	\$266,000
VEHICLES	111-5-2111-650	\$197,823	\$417,000	\$522,000	25.2%	\$105,000
BUILDINGS AND IMPROVEMENTS	111-5-2111-656	\$105,386	\$25,000	\$39,500	58%	\$14,500
LAND IMPROVEMENTS	111-5-2111-658	\$0	\$20,000	\$0	-100%	-\$20,000
<b>Total Public Safety:</b>		<b>\$370,663</b>	<b>\$513,500</b>	<b>\$879,000</b>	<b>71.2%</b>	<b>\$365,500</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$370,663</b>	<b>\$513,500</b>	<b>\$879,000</b>	<b>71.2%</b>	<b>\$365,500</b>
<b>Total Expense Objects:</b>		<b>\$9,864,424</b>	<b>\$11,371,000</b>	<b>\$11,988,000</b>	<b>5.4%</b>	<b>\$617,000</b>

## Significant Changes

- Fuel and Lubricants increased by \$68,500 to accommodate for the increased price of fuel and additional vehicles.
- Dispatch Services increased by \$176,000 due to increased cost of service and additional dispatcher.
- Special Projects including rifle accessories and emergency preemption signals for vehicles and other projects add to a total of \$62,500
- Police added three full-time equivalent positions for Police Lieutenant, Program Technician and School Resource Officer.

## Accomplishments

- By law, some evidence must be retained for 100 years, and some can be released upon adjudication or for other reasons. Over the last five years 22,398 items entered the property room and 22,077 exited, resulting in a 98% purge rate, preventing costly facility expansion.
- The department received approval from the Arizona State Library and Archives Department to allow maintenance of electronic copies of documents for reports and supporting documentation.
- The EMPD successfully passed the Department of Public Safety's stringent guidelines, becoming one of the few certified Arizona National Incident-Based Reporting System (NIBRS) compliant police agencies in the state.
- More than 9,000 historical reports and records were meticulously sorted, purged and reorganized through the NCHIP grant program.
- El Mirage police responded to an average of 1,107 calls for service per month and averaged 1,045 officer-initiated activities monthly.\* Officers averaged 102 arrests per month along with 30 warrant arrests. Many crime categories were down, including burglaries which decreased 40%, with total property crimes down 21% from January to November 2021.

\*Crime statistics are published monthly on the City's website.

## Objectives

- To reduce burglaries by 5% over previous calendar year, the Police Department intends to utilize newly implemented community based programs, personnel, and technology, which will help residents feel safer in their homes and neighborhood.
- The Police Department will strive to maintain full staffing levels, in an effort to continue an under five minute response time to Priority 1 Emergency Calls, which will assist in preserving the safety and wellbeing of its residents.
- Through continued and consistent traffic enforcement efforts, the Police Department intends to reduce injury collisions within the city by 5% over the previous calendar year resulting in creating safer roadways for residents.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY21	Actual FY22	Projected FY23
Safe Community	Criminal statistics are gathered, reviewed and reported. A significant increase in burglaries by area or time can be monitored for possible deployment of additional efforts/resources.	66	(CY20) 123	(CY21) 70	50
Safe Community	Priority 1 reports are gathered, reviewed and reported. Any significant increase in response time will be monitored to determine if immediate course of action needed.	4:20 minutes	(CY20) 4:20	(CY21) 4:22	4:21
Safe Community	Traffic collisions involving fatalities and injuries are gathered, reviewed and reported. Significant increase in injury collisions will be reviewed for identifiable causes to determine if adjustments to traffic enforcement are needed.	64	(CY20) 90	(CY21) 68	76

### Analysis of Program Performance:

1. With the implementation of Virtual Block Watch, Watch Your Car Program, Social Media provided community education, Neighborhood Enforcement Team, and a Community Relations Officer, the department will effectively reduce percentage of burglaries helping residents feel safer in their neighborhood.
2. With additional positions, referral bonuses, and continuous efforts by Police Administration, the department will strive to maintain full staffing levels. The department will utilize over-hire opportunities as they are available. This will help ensure response time is maintained at under five minutes for Priority 1 calls which preserves the safety and wellbeing of residents.
3. The department will maintain consistent traffic enforcement efforts within the city. Traffic enforcement efforts should reduce the number and severity of injury collisions.

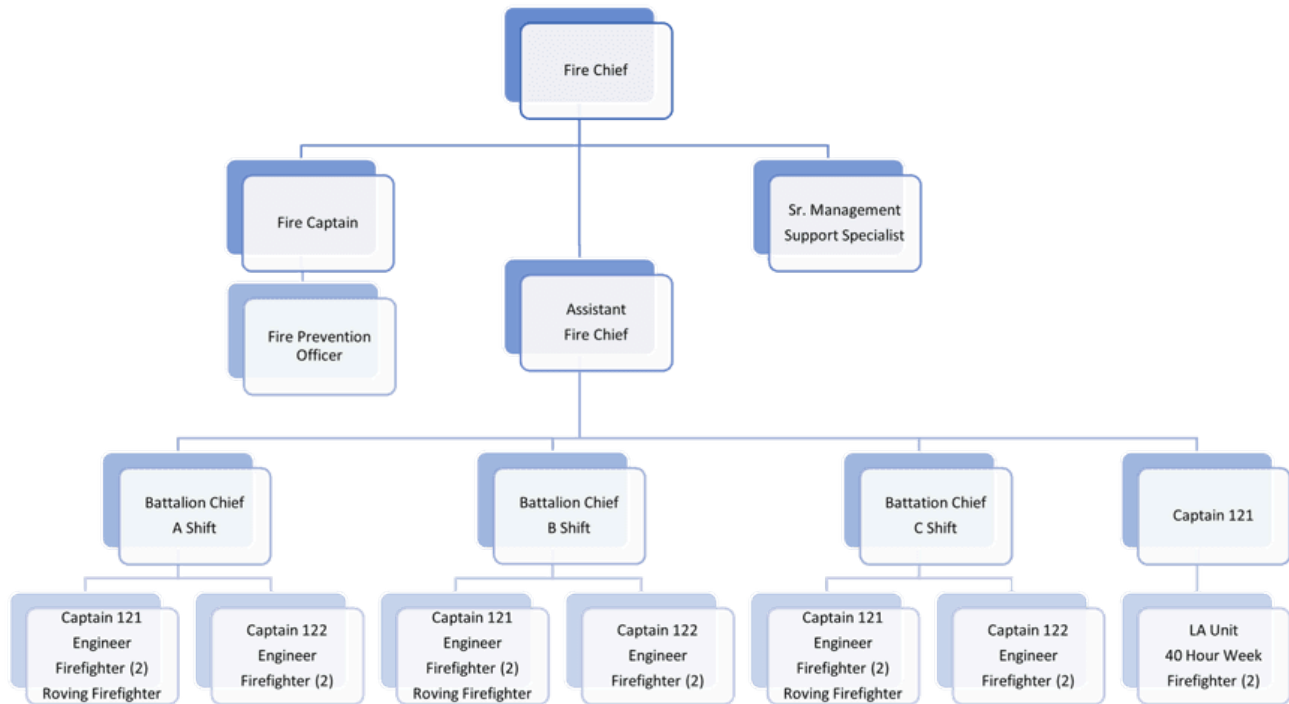


# Fire



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

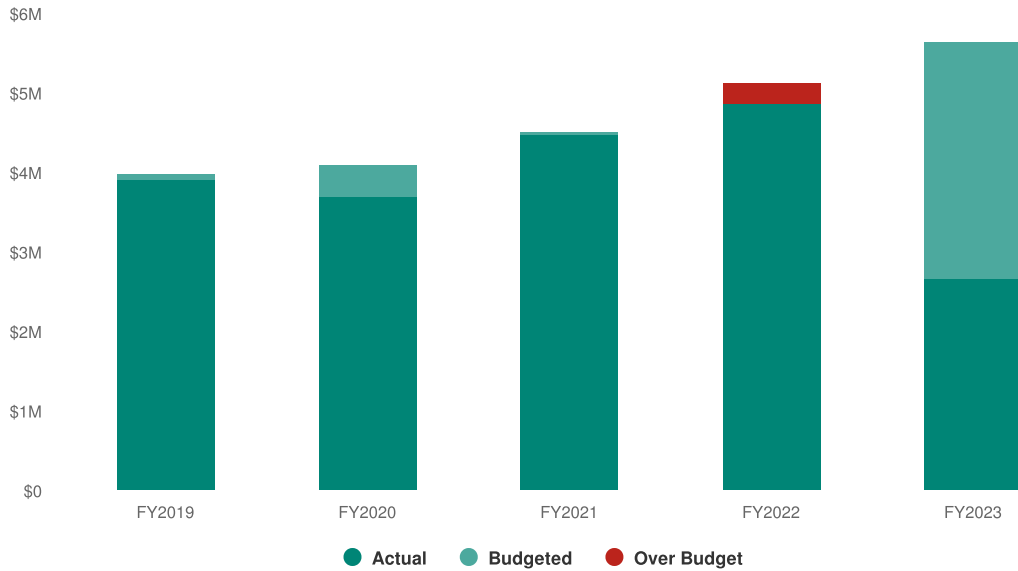
## Organizational Chart



# Expenditures Summary

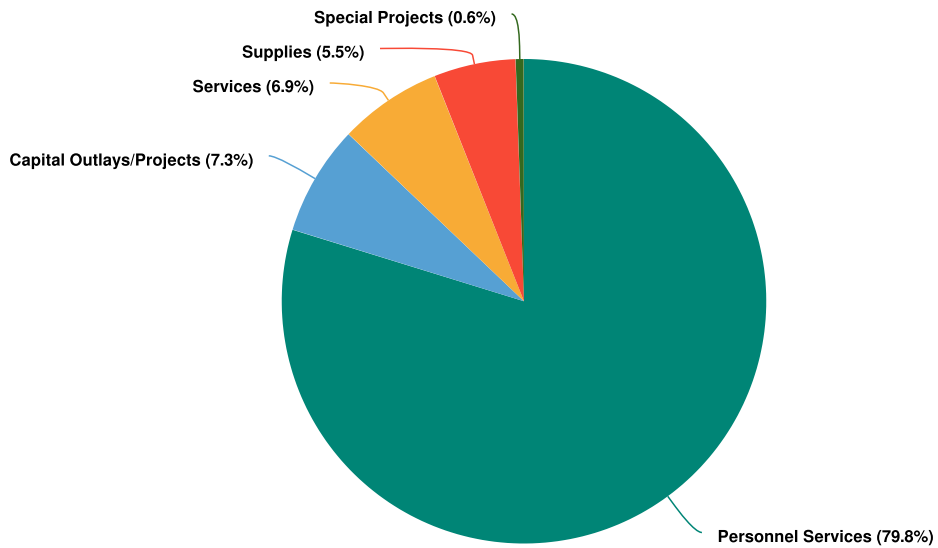
**\$5,633,500** **\$774,000**  
(15.93% vs. prior year)

## Fire Proposed and Historical Budget vs. Actual

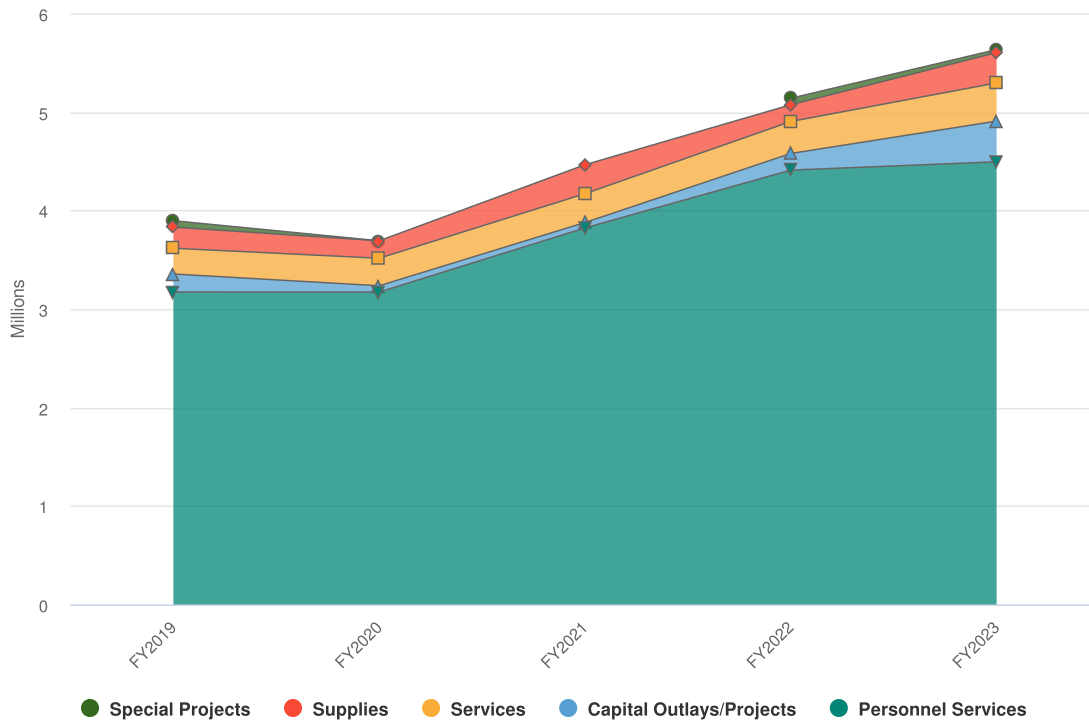


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>Public Safety</b>						
SALARIES AND WAGES	111-5-2511-110	\$2,277,909	\$2,400,000	\$2,787,000	16.1%	\$387,000
OVERTIME	111-5-2511-111	\$268,334	\$240,000	\$150,000	-37.5%	-\$90,000
HOLIDAY PAY	111-5-2511-112	\$95,267	\$112,000	\$115,000	2.7%	\$3,000
MOVE-UP PAY	111-5-2511-113	\$255	\$6,000	\$8,000	33.3%	\$2,000
FLSA OVERTIME	111-5-2511-119	\$112,141	\$144,000	\$175,000	21.5%	\$31,000
HEALTH-LIFE-DENTAL INSURANCE	111-5-2511-120	\$365,068	\$399,000	\$511,000	28.1%	\$112,000
CANCER INSURANCE	111-5-2511-121	\$1,400	\$2,000	\$95,000	4,650%	\$93,000
SOCIAL SECURITY CONTRIBUTION	111-5-2511-130	\$2,568	\$4,000	\$4,000	0%	\$0
MEDICARE CONTRIBUTION	111-5-2511-131	\$38,646	\$42,000	\$47,000	11.9%	\$5,000
ASRS CONTRIBUTION	111-5-2511-132	\$5,662	\$7,000	\$7,000	0%	\$0
PUBLIC SAFETY CONTRIBUTION	111-5-2511-133	\$517,018	\$526,000	\$598,000	13.7%	\$72,000
DEFERRED COMPENSATION	111-5-2511-134	\$28,840	\$37,500	\$37,000	-1.3%	-\$500
WORKERS COMPENSATION	111-5-2511-140	\$109,273	\$112,000	\$130,000	16.1%	\$18,000
UNEMPLOYMENT INSURANCE	111-5-2511-141	\$1,327	\$9,000	\$11,000	22.2%	\$2,000
LABOR DISTRIBUTION	111-5-2511-199	-\$384	-\$1,500	-\$180,500	11,933.3%	-\$179,000
<b>Total Public Safety:</b>		<b>\$3,823,324</b>	<b>\$4,039,000</b>	<b>\$4,494,500</b>	<b>11.3%</b>	<b>\$455,500</b>
<b>Total Personnel Services:</b>		<b>\$3,823,324</b>	<b>\$4,039,000</b>	<b>\$4,494,500</b>	<b>11.3%</b>	<b>\$455,500</b>
<b>Supplies</b>						
<b>Public Safety</b>						
SMALL TOOLS/EQUIP/PARTS	111-5-2511-210	\$7,421	\$2,500	\$2,500	0%	\$0
FUEL AND LUBRICANTS	111-5-2511-211	\$16,582	\$18,000	\$28,500	58.3%	\$10,500
MEDICAL EQUIPMENT/SUPPLIES	111-5-2511-212	\$13,829	\$15,000	\$15,000	0%	\$0
SAFETY EQUIPMENT/SUPPLIES	111-5-2511-213	\$57,429	\$47,000	\$70,000	48.9%	\$23,000
OFFICE SUPPLIES	111-5-2511-230	\$2,902	\$3,000	\$3,000	0%	\$0
BUILDING JANITORIAL SUPPLIES	111-5-2511-231	\$6,765	\$4,000	\$4,500	12.5%	\$500
COMPUTER/PRINTER SUPPLIES	111-5-2511-232	\$4,919	\$4,000	\$4,000	0%	\$0
UNIFORMS	111-5-2511-233	\$36,584	\$34,500	\$42,000	21.7%	\$7,500
EQUIPMENT/FURNITURE PURCHASE	111-5-2511-237	\$17,647	\$9,000	\$9,000	0%	\$0
PUBLIC EDUCATION	111-5-2511-240	\$7,176	\$7,500	\$10,000	33.3%	\$2,500
OPERATING MATERIAL & SUPPLIES	111-5-2511-249	\$4,215	\$2,000	\$2,500	25%	\$500
BUILDING MAINTENANCE/REPAIRS	111-5-2511-250	\$39,683	\$0	\$0	0%	\$0
COMM EQUIP MAINTENANCE/REPAIRS	111-5-2511-252	\$890	\$2,500	\$2,500	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	111-5-2511-253	\$66,178	\$80,000	\$98,000	22.5%	\$18,000
COPIER USAGE/SUPPLIES/MAINT	111-5-2511-254	\$1,125	\$1,000	\$2,500	150%	\$1,500
EQUIPMENT MAINTENANCE CONTRACT	111-5-2511-261	\$6,336	\$12,000	\$13,000	8.3%	\$1,000
LIFE SAVING EQUIPMENT REPAIRS	111-5-2511-267	\$3,792	\$0	\$0	0%	\$0
OTHER MAINTENANCE/REPAIRS	111-5-2511-269	\$284	\$500	\$500	0%	\$0
<b>Total Public Safety:</b>		<b>\$293,758</b>	<b>\$242,500</b>	<b>\$307,500</b>	<b>26.8%</b>	<b>\$65,000</b>
<b>Total Supplies:</b>		<b>\$293,758</b>	<b>\$242,500</b>	<b>\$307,500</b>	<b>26.8%</b>	<b>\$65,000</b>

Name	Account ID	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted	% Change	\$ Change
<b>Services</b>						
<b>Public Safety</b>						
PROFESSIONAL SERVICES	111-5-2511-311	\$5,774	\$8,500	\$9,000	5.9%	\$500
TECH/SOFTWARE SUPPORT	111-5-2511-325	\$238,316	\$253,000	\$283,000	11.9%	\$30,000
TRAVEL AND PER DIEM	111-5-2511-350	\$5,794	\$10,000	\$10,000	0%	\$0
CONFERENCE,SEMINARS & TRAINING	111-5-2511-351	\$25,308	\$25,000	\$45,000	80%	\$20,000
PARAMEDIC TRAINING	111-5-2511-352	\$1,306	\$25,000	\$25,000	0%	\$0
PRINTING COST	111-5-2511-360	\$436	\$500	\$500	0%	\$0
PUBLISHING/ADVERTISEMENT COST	111-5-2511-361	\$250	\$0	\$0	0%	\$0
MAILING COST	111-5-2511-362	\$511	\$500	\$500	0%	\$0
DUES-MEMBERSHIPS-FEES	111-5-2511-370	\$5,799	\$6,500	\$6,500	0%	\$0
WIRELESS COMMUNICATIONS	111-5-2511-381	\$9,384	\$6,500	\$8,000	23.1%	\$1,500
<b>Total Public Safety:</b>		<b>\$292,880</b>	<b>\$335,500</b>	<b>\$387,500</b>	<b>15.5%</b>	<b>\$52,000</b>
<b>Total Services:</b>		<b>\$292,880</b>	<b>\$335,500</b>	<b>\$387,500</b>	<b>15.5%</b>	<b>\$52,000</b>
<b>Special Projects</b>						
<b>Public Safety</b>						
SPECIAL PROJECTS	111-5-2511-418	\$0	\$89,500	\$31,000	-65.4%	-\$58,500
<b>Total Public Safety:</b>		<b>\$0</b>	<b>\$89,500</b>	<b>\$31,000</b>	<b>-65.4%</b>	<b>-\$58,500</b>
<b>Total Special Projects:</b>		<b>\$0</b>	<b>\$89,500</b>	<b>\$31,000</b>	<b>-65.4%</b>	<b>-\$58,500</b>
<b>Capital Outlays/Projects</b>						
<b>Public Safety</b>						
CAPITAL EQUIPMENT PURCHASE	111-5-2511-617	\$54,559	\$17,000	\$162,000	852.9%	\$145,000
VEHICLES	111-5-2511-650	\$0	\$0	\$251,000	N/A	\$251,000
BUILDINGS AND IMPROVEMENTS	111-5-2511-656	\$0	\$136,000	\$0	-100%	-\$136,000
<b>Total Public Safety:</b>		<b>\$54,559</b>	<b>\$153,000</b>	<b>\$413,000</b>	<b>169.9%</b>	<b>\$260,000</b>
<b>Total Capital Outlays/Projects:</b>		<b>\$54,559</b>	<b>\$153,000</b>	<b>\$413,000</b>	<b>169.9%</b>	<b>\$260,000</b>
<b>Total Expense Objects:</b>		<b>\$4,464,521</b>	<b>\$4,859,500</b>	<b>\$5,633,500</b>	<b>15.9%</b>	<b>\$774,000</b>

## Significant Changes

- Fuel and Lubricants increased by \$10,500 due to increase price of fuel.
- Vehicle Maintenance/Repairs increased by \$18,000 to prepare for potential delay in vehicle delivery.
- Conference, Seminars, & Training increased by \$20,000 largely due to new firefighters attending the Fire Academy.
- Personnel increased by 3 full-time equivalent positions.

## Accomplishments

- Data analysis and review of station procedures identified opportunities for improvement in response times. A collaborative effort and commitment by each crew member to implement revised practices directly resulted in a reduction of average in-city response times by 35% over the previous year.
  - Response times in 2020: 6 minutes 29 seconds.
  - Response times in 2021: 4 minutes 41 seconds.
- El Mirage Fire Department responded to hundreds of emergency medical calls involving suspected or confirmed COVID patients. Additionally, the department coordinated vaccination clinics and testing for City employees.
- There was a 29% reduction of fire loss in the El Mirage community in 2021. The El Mirage Fire Department has increased public education efforts including: presentations and outreach at community schools, fire safety plan reviews and annual fire prevention inspections for businesses.
- All El Mirage Fire Department personnel attended and completed the nationally recognized “Dare to Lead” leadership training course.

## Objectives

- To improve fire and life safety awareness for students in grades K-3, the community risk reduction program will implement Fire PALS (Prevention and Life Safety) training to a minimum of 50% of K-3 students in Dysart Unified District Schools within the COEM in FY 22/23.
- To increase fire and life safety awareness within the community, EMFD will conduct educational events within the city at a minimum of one time quarterly.
- To meet current and future needs of the department, and to ensure effective service delivery to the community, development and initial implementation of an EMFD 5-year strategic plan will be completed by June 30, 2023.
- To increase operational readiness, knowledge and skills of emergency response personnel who provide services within the community, EMFD will increase the number of required crew annual training hours by 10% in FY 22/23.

## Program Performance

Strategic Initiative	Performance Measure	Target	Actual FY 2021	Actual FY 2022	Projected FY 2023
Safe Community	# of K-3 students receiving fire and life safety education through Fire PALS presentations in Dysart Unified District Schools within the COEM	700 students: (1400 students K-3 DUSD* 50 %)	NA- not previously tracked	NA- not previously tracked	700 students
Safe Community	# of fire and life safety events completed	4	NA- not previously tracked	NA- not previously tracked	4 events
Safe Community	# of individual community member educational/service encounters	1000	NA- not previously tracked	NA- not previously tracked	1000 educational/service encounters
Safe Community	# of combined trainings hours (NFPA and EMS) completed by crew members	567 training hours: (516 Minimum combined hours + 10% increase)	516 training hours	516 training hours	567 training hours

Analysis of Program Performance:

1. Increase fire and life safety knowledge and awareness among targeted group.
2. Increase fire and life safety knowledge and awareness within community.
3. Increase fire and life safety knowledge and awareness within community.
4. Increased number of trainings hours completed (both NFPA and EMS).

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# **CAPITAL IMPROVEMENTS**

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# 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 Capital Improvement Plan (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 the 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.

## 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 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 CIP 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.

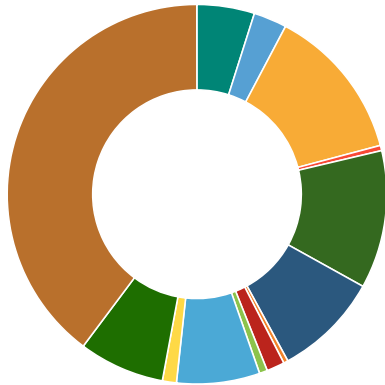
## Capital Improvements: One-year Plan

**Total Capital Requested**

**\$10,608,500**

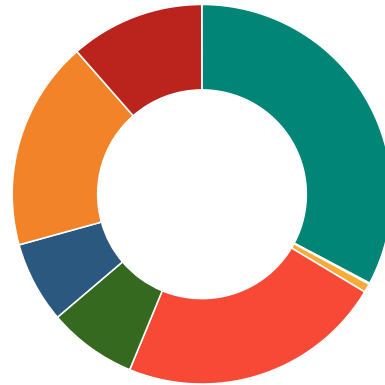
**50 Capital Improvement Projects**

### Total Funding Requested by Department



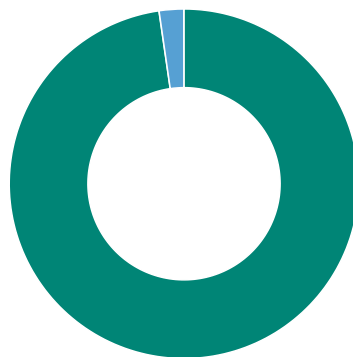
● Administration (5%)	\$519,000.00
● Court (3%)	\$302,000.00
● Development Services (13%)	\$1,391,500.00
● Financial Services (0%)	\$48,000.00
● Fire (12%)	\$1,248,000.00
● Highways and Streets (9%)	\$954,000.00
● Human Resources (0%)	\$40,500.00
● Information Technology (2%)	\$162,000.00
● Non-Departmental (1%)	\$71,500.00
● Police (7%)	\$751,500.00
● Public Works (1%)	\$127,000.00
● Wastewater (7%)	\$775,000.00
● Water (40%)	\$4,218,500.00
<b>TOTAL</b>	<b>\$10,608,500.00</b>

### Total Funding Requested by Source



● 111 - General (33%)	\$2,602,500.00
● 114 - Court (0%)	\$7,000.00
● 121 - Court Enhancement (1%)	\$60,000.00
● 131 - HURF (23%)	\$1,795,500.00
● 148 - CDBG (8%)	\$600,000.00
● 149 - Special Projects (7%)	\$550,000.00
● 511 - Water (18%)	\$1,417,000.00
● 541 - Sewer (11%)	\$909,500.00
<b>TOTAL</b>	<b>\$7,941,500.00</b>

### Capital Costs Breakdown



● Capital Costs (98%)	\$10,608,500.00
● Operational Costs (2%)	\$248,080.00
<b>TOTAL</b>	<b>\$10,856,580.00</b>

## 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	Dept.	Account	FY23	FY24	FY25	FY26	FY27
62322	Freezers for Senior Center	Admin	111-5-1415-617	\$14,000	\$0	\$0	\$0	\$0
62335	Land Acquisition for Affordable Housing Program	Admin	111-5-1411-660	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
62314	Senior Bus	Admin	111-5-1415-650	\$75,000	\$0	\$0	\$0	\$0
62705	Senior Bus Replacement	Admin		\$0	\$0	\$0	\$0	\$90,000
62109	Senior Center Remodel for Offices	Admin	111-5-1415-656	\$130,000	\$0	\$0	\$0	\$0
62318	Copier for Court	Court	114-5-2251-617	\$7,000	\$0	\$0	\$0	\$0
62409	Court Facility	Court		\$0	\$728,000	\$13,891,000	\$0	\$0
62329	Courtroom Audio/Visual System Upgrade	Court	114-5-2251-617	\$60,000	\$0	\$0	\$0	\$0
62338	Land for Court Facility	Court	111-5-1591-660	\$235,000	\$0	\$0	\$0	\$0
62309	121st Ave Roadway Improvements	Dev Serv	131-5-3581-657	\$166,500	\$50,500	\$0	\$0	\$0
62306	Downtown Street Reconstruction	Dev Serv		\$0	\$350,000	\$350,000	\$350,000	\$350,000
62336	Drainage at 125th Ave& Desert Cove Rd	Dev Serv	131-5-3581-658	\$142,000	\$0	\$0	\$0	\$0
62337	Drainage at Dysart Rd & Peoria Ave - Construction	Dev Serv	147-5-1591-658	\$420,000	\$0	\$0	\$0	\$0
62307	Dysart Rd Roadway Widening (N. of Cactus Rd)	Dev Serv	131-5-3581-657	\$336,500	\$0	\$0	\$0	\$0
62115	Neighborhood Traffic Calming Program (NTCP)	Dev Serv		\$0	\$40,000	\$0	\$40,000	\$0
62213	Roadway Drainage Improvements at 1st Ave	Dev Serv	131-5-3581-658	\$130,000	\$0	\$0	\$0	\$0
62308	Varney Road Roadway Improvements	Dev Serv	131-5-3581-657	\$196,500	\$52,500	\$0	\$0	\$0
62503	Finance Copier Replacement	Finance		\$0	\$0	\$9,000	\$0	\$0
62707	Finance Software Replacement	Finance		\$0	\$0	\$0	\$0	\$1,500,000
62326	Payroll System and Timekeeping system	Finance	111-5-1532-617	\$30,000	\$0	\$0	\$0	\$0
62323	Procurement Software	Finance	111-5-1531-617	\$18,000	\$0	\$0	\$0	\$0
62332	Automated Chest Compression System	Fire	111-5-2511-617	\$75,000	\$0	\$0	\$0	\$0
62504	Fire Station Facility	Fire		\$0	\$0	\$14,609,000	\$0	\$0
62602	Ladder Truck	Fire		\$0	\$0	\$0	\$1,534,000	\$0
62339	Land for Fire Station Facility	Fire	111-5-1591-660	\$235,000	\$0	\$0	\$0	\$0
62333	Life Pak15 Heart Monitors/Defibrillators	Fire	111-5-2511-617	\$80,000	\$0	\$0	\$0	\$0
62601	Recirculating Water, Engine Training System	Fire		\$0	\$120,000	\$0	\$0	\$0
62201	Replacement Apparatus - Fire Engine	Fire	148-5-1591-650 111-5-2511-650	\$600,000 \$200,000	\$0	\$0	\$0	\$0
62201	Replacement Apparatus - Second Fire Engine	Fire		\$0	\$0	\$0	\$0	\$850,000
62406	Replacement Heart Monitor/Defibrillator	Fire		\$0	\$40,000	\$0	\$0	\$0
62502	Replacement Thermal Imager	Fire		\$0	\$0	\$10,000	\$0	\$0
62320	Replacement Treadmill	Fire	111-5-2511-617	\$7,000	\$0	\$0	\$0	\$0
62328	Vehicle Replacement Program - Fire	Fire	111-5-2511-650	\$51,000	\$0	\$0	\$0	\$0
62407	HURF Equipment Replacement	HURF		\$0	\$0	\$0	\$0	\$150,000
62701	HURF Message Board Replacement	HURF		\$0	\$0	\$0	\$0	\$25,000
62052	Pavement Management Program	HURF	131-5-3581-657	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
62408	Pavement Revitalization Program	HURF		\$0	\$500,000	\$500,000	\$500,000	\$500,000
62304	Skid Steer Loader and Attachments	HURF	131-5-3581-617	\$54,000	\$0	\$0	\$0	\$0
62501	Street Sweeper	HURF		\$0	\$0	\$250,000	\$0	\$0
62327	Human Resources Office Furniture/Equipment	HR	111-5-1521-617	\$30,000	\$0	\$0	\$0	\$0
62321	NeoGov	HR	111-5-1521-617	\$10,500	\$0	\$0	\$0	\$0
62025	Backup Infrastructure Replacement	IT		\$0	\$35,000	\$0	\$0	\$0
62026	City Hall Server Replacements	IT		\$0	\$50,000	\$0	\$0	\$0
62331	Council Chambers Audio/Visual Enhancements	IT	111-5-1511-656	\$70,000	\$0	\$0	\$0	\$0
62401	Replacement of 2 Firewalls	IT		\$0	\$0	\$17,000	\$0	\$0
62301	Storage Area Network Replacement	IT	111-5-1511-617	\$85,000	\$0	\$0	\$0	\$0
62319	Wireless LAN (Local Area Network) Controller	IT	111-5-1511-617	\$7,000	\$0	\$0	\$0	\$0
62302	Vehicle Replacement Program - Non-Dept	Non-Dept	111-5-1591-650	\$71,500	\$0	\$0	\$35,000	\$0
62334	FireFly Gunshot Sensors	Police	111-5-2111-617	\$252,000	\$0	\$0	\$0	\$0
62324	Locker Room Expansion	Police	111-5-2111-656	\$19,000	\$0	\$0	\$0	\$0
62330	Police Vehicle for Lieutenant	Police	111-5-2111-650	\$65,000	\$0	\$0	\$0	\$0
62340	Police Vehicle for School Resource Officer	Police	111-5-2111-650	\$65,000	\$0	\$0	\$0	\$0
62341	Police Vehicle Radios (6)	Police	111-5-2111-617	\$42,000	\$0	\$0	\$0	\$0
62317	Portable Radio for Lieutenant	Police	111-5-2111-617	\$6,500	\$0	\$0	\$0	\$0
62342	Portable Radio for School Resource Officer	Police	111-5-2111-617	\$6,500	\$0	\$0	\$0	\$0
62325	Records Storage	Police	111-5-2111-656	\$20,500	\$0	\$0	\$0	\$0
62040	Vehicle Replacement Program - Police	Police	111-5-2111-650	\$275,000	\$207,000	\$241,000	\$244,000	\$276,000

62403	Basketball Court Resurfacing	PW		\$0	\$30,000	\$0	\$0	\$0
62703	Facility Roof Replacement Program	PW		\$0	\$0	\$0	\$0	\$50,000
62007	HVAC Replacement Program	PW	111-5-1583-617	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000
62208	Lights for Gentry Park Field	PW		\$0	\$0	\$200,000	\$0	\$0
62704	Playground Equipment Replacement Pocket Parks	PW		\$0	\$0	\$0	\$0	\$60,000
62103	Vehicle Replacement Program - Facilities	PW	111-5-1583-650	\$48,500	\$50,000	\$0	\$53,000	\$0
62036	Vehicle Replacement Program - Parks	PW	111-5-1582-650	\$48,500	\$0	\$0	\$53,000	\$55,000
62227	Collections System Replacement Program	WW	541-5-7581-617	\$125,000	\$125,000	\$0	\$0	\$0
62316	Influent Line Replacement at WRF	WW	541-5-7581-673	\$450,000	\$0	\$0	\$0	\$0
62702	Vehicle Replacement Program - Environmental	WW		\$0	\$0	\$0	\$0	\$50,000
62305	Vehicle Replacement Program - Wastewater	WW		\$0	\$50,000	\$0	\$0	\$0
62079	Wastewater Process Equipment Improvements	WW	541-5-7585-655	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
62404	WRF Expansion (Residential Growth)	WW		\$0	\$0	\$0	\$10,000,000	\$0
62706	Arsenic Removal System Upgrade/Replacement	Water		\$0	\$0	\$0	\$0	\$1,000,000
62228	Critical Valve Replacement Program	Water	511-5-7115-656	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
62345	Customer Service Facility	Water	511-5-7115-656	\$704,000	\$0	\$0	\$0	\$0
62063	Disinfection System Upgrade	Water		\$0	\$0	\$0	\$10,000	\$40,000
62343	Public Works Facility	Water	511-5-7115-656	\$2,936,000	\$0	\$0	\$0	\$0
62068	Vehicle Replacement Program - Water	Water	511-5-7115-650	\$48,500	\$50,000	\$51,500	\$53,000	\$110,000
62405	Water Main Replacement	Water		\$0	\$1,250,000	\$0	\$0	\$0
62065	Water Production Facility Rehabilitation Program	Water	511-5-7115-656	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
62066	Well Site AC Unit Replacement	Water		\$0	\$0	\$0	\$0	\$25,000
62076	Well Site Security Improvement Project	Water	511-5-7115-656	\$30,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>				<b>\$10,608,500</b>	<b>\$5,658,000</b>	<b>\$32,058,500</b>	<b>\$14,802,000</b>	<b>\$7,066,000</b>

## CIP Carryforward from FY22

Activity	Request Title	Account	Remaining Balance
61909	DYSART NORTHERN TO PEORIA	156-5-3581-657	\$13,847,500
62009	COURT REMODEL	111-5-1583-656	\$240,000
62009	COURT REMODEL	121-5-2251-656	\$497,000
62036	VEHICLE REPLACEMENT PROG. - PARKS	111-5-1582-650	\$47,000
62040	VEHICLE REPLACEMENT - POLICE	111-5-2111-650	\$117,000
62046	VEHICLE REPLACEMENT - HURF	131-5-3581-650	\$47,000
62059	DRAINAGE IMPROVEMENTS	511-5-7115-673	\$60,000
62077	WELL TRANSDUCER UPGRADE	511-5-7115-617	\$40,000
62107	RECLAMATION FACILITY DESIGN	541-5-7585-655	\$1,028,500
62109	SENIOR CENTER ADDITION	111-5-1415-656	\$52,500
62115	NEIGHBORHOOD TRAFFIC CALMING (NTCP)	131-5-3581-657	\$120,000
62195	K9 VEHICLE/EQUIPMENT	111-5-2111-617	\$10,500
62207	SCADA SOFTWARE SERVER REPLACEMENT	541-5-7581-617	\$21,000
62211	SITE AESTHETIC ENHANCEMENTS	111-5-1613-658	\$98,000
62212	DRAINAGE IMPROV. DYSART & PEORIA	511-5-7115-658	\$37,000
62213	ROADWAY DRAINAGE IMPROV 1ST AVE	131-5-3581-658	\$60,000
62213	ROADWAY DRAINAGE IMPROV 1ST AVE	147-5-1591-658	\$130,000
62223	FLEET DIVISION BLDG REPLACEMENT	111-5-1584-656	\$228,500
202111007	EMERGENCY OPERATIONS CENTER	147-5-1591-617	\$60,000
202111013	TRANSIT	147-5-1591-650	\$75,000
<b>TOTAL</b>			<b>\$16,816,500</b>

# Capital Improvements: Multi-year Plan

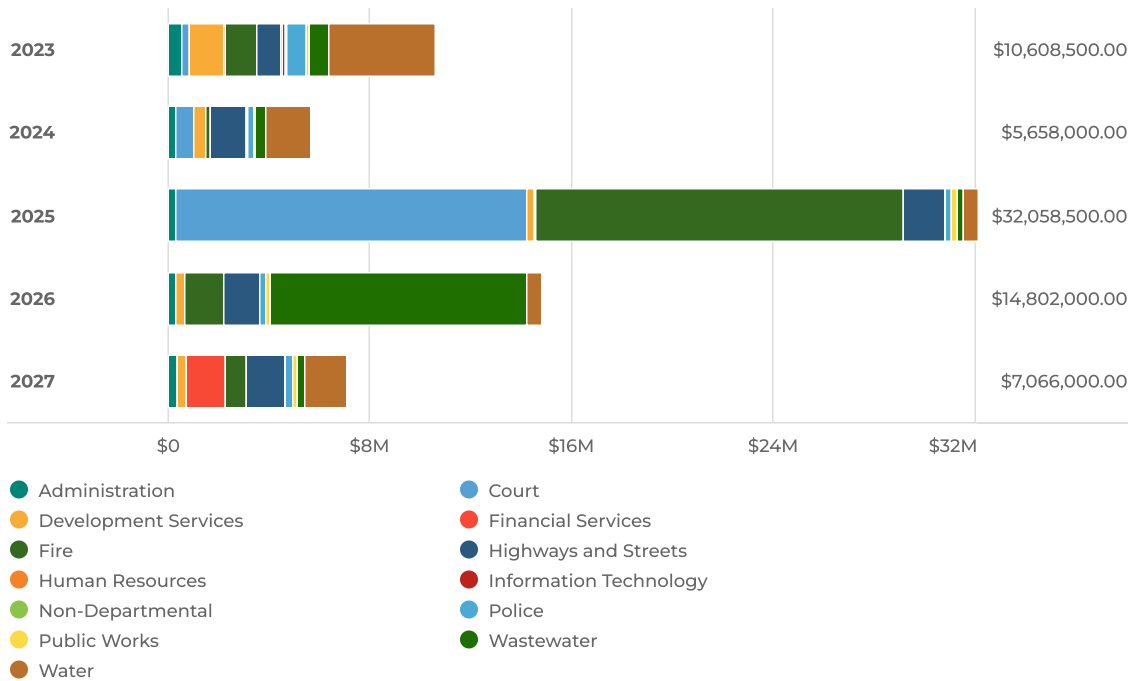
The chart below summarizes all the projects approved for funding for the next five years. Each project is listed by the responsible Fund/Department name and project expenditures are shown by fiscal year with a total by project for all years. Details each CIP project by providing cost detail, description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

## Total Capital Requested

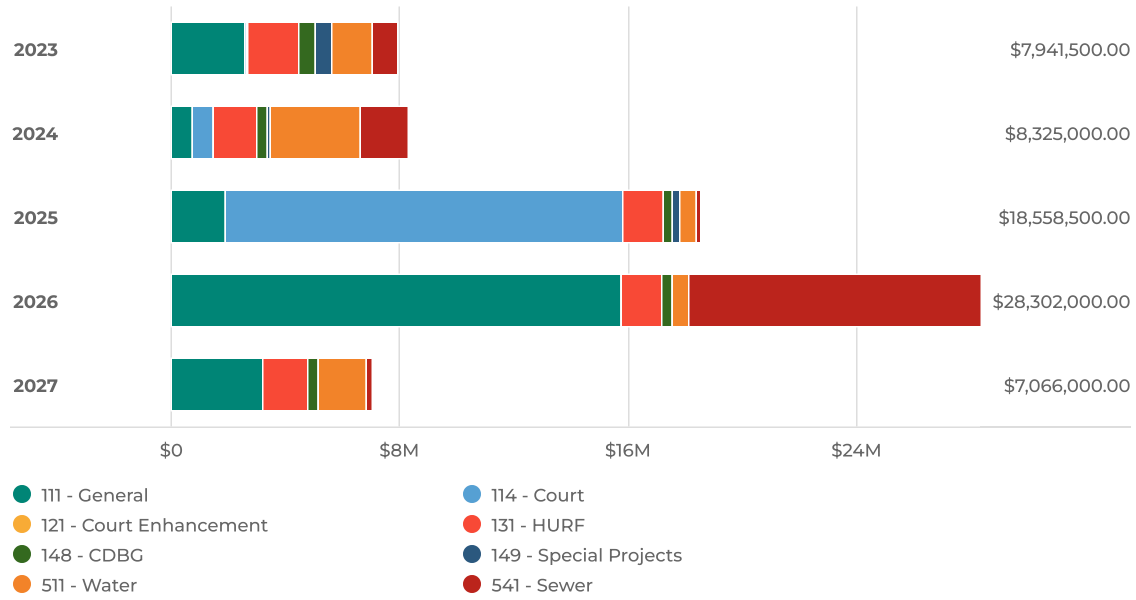
# \$70,193,000

80 Capital Improvement Projects

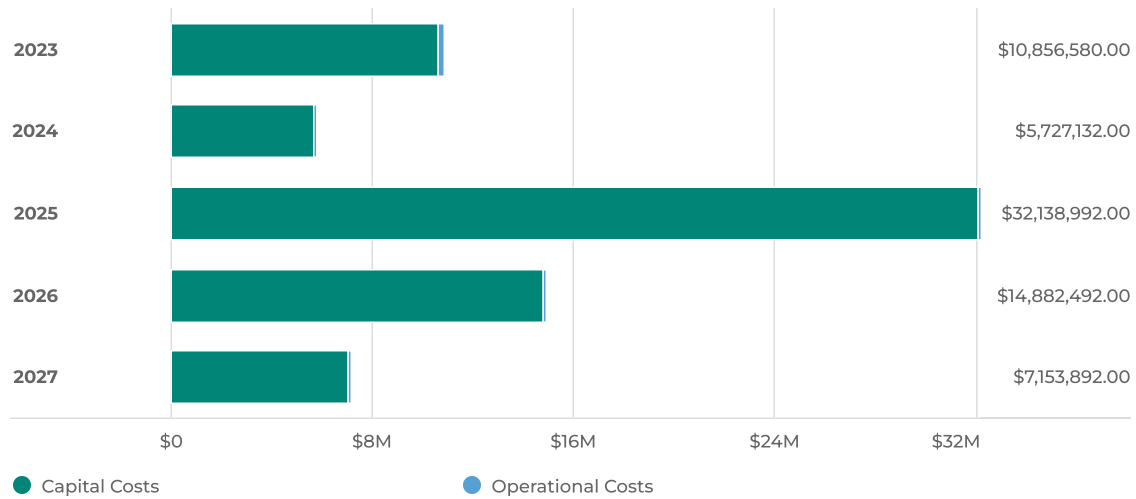
### Total Funding Requested by Department



### Total Funding Requested by Source



### Capital Costs Breakdown



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# DEBT

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## 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. The City recently refunded the Series 2012 General Obligation Bonds (G.O. Bonds). The City is exploring G.O. Bond authorization for court and public safety facilities.

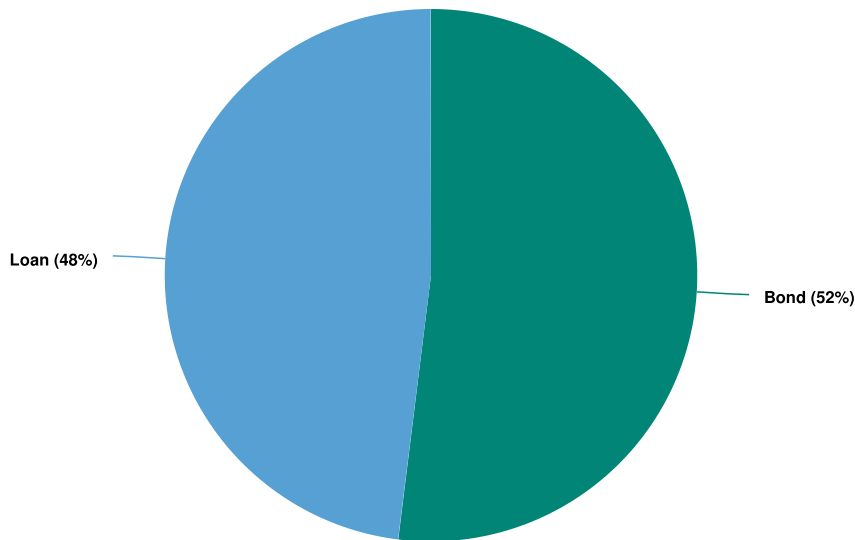
The City's primary source of debt is through bonds and has an AA- bond rating from Standard & Poors and Aaa from Moody's Investor Service. G.O Bonds are the most common financing method for large governmental projects. This is the most inexpensive way to finance projects because the bond's repayment 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 FY2023.

	Water	Sewer	Debt Service	Total
<b>Debt Service/Fees</b>	\$318,000	\$8,500	\$749,000	\$1,075,500
<b>Bond Principal</b>	\$1,508,500	\$26,000	\$1,265,000	\$2,799,500

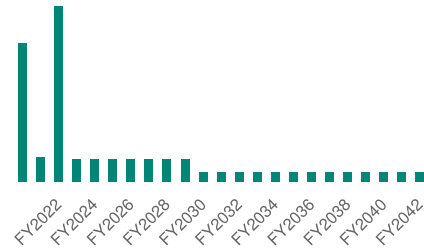
Debt by Type



	FY2022	FY2023	% Change
<b>Debt</b>	<b>Actual</b>	<b>Actual</b>	
Bond	\$14,656,430	\$2,014,150	-86.3%
Loan	\$1,860,202	\$1,860,416	0%
<b>Total Debt:</b>	<b>\$16,516,632</b>	<b>\$3,874,566</b>	<b>-76.5%</b>

## 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.



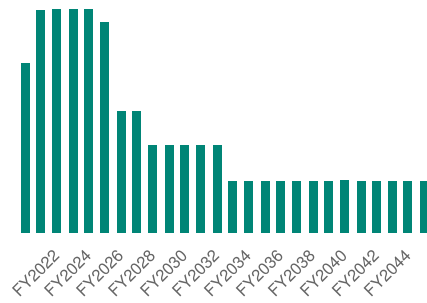
<u>GO Debt Limit %</u>	<u>6%</u>	<u>20%</u>
FCV Net	\$ 274,965,201	\$ 274,965,201
GO Debt Limit \$	\$ 16,497,912	\$ 54,993,040

<u>GO Debt Outstanding</u>			<u>Purpose</u>
2017	\$ 170,000	\$ 6,265,000	Refund existing bonds
2022		\$ 11,425,000	Refund existing bonds - Improvement of roadways, parks and fire, recreation and police facilities
Outstanding Debt	\$ 170,000	\$ 17,690,000	
Available Debt Limit	\$ 16,327,912	\$ 37,303,040	

	FY2021	FY2022	FY2023	% Change	\$ Change
<b>Bond</b>	—	—	—		
General Obligation	\$2,098,913	\$14,656,430	\$2,014,150	-86.3%	\$-12,642,280
Excise Tax Bond	\$0	\$0	\$0	0%	\$0
<b>Total Bond:</b>	<b>\$2,098,913</b>	<b>\$14,656,430</b>	<b>\$2,014,150</b>	<b>-86.3%</b>	<b>\$-12,642,280</b>

# 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	0.3737%	1.5000%	25 Years
910154-13	\$ 498,652.00	1.3000%	1.5000%	19 Years

	FY2021	FY2022	FY2023	% Change	\$ Change
<b>Loan</b>	—	—	—		
WIFA Loan	\$1,852,667	\$1,860,202	\$1,860,416	0%	\$213
<b>Total Loan:</b>	<b>\$1,852,667</b>	<b>\$1,860,202</b>	<b>\$1,860,416</b>	<b>0%</b>	<b>\$213</b>

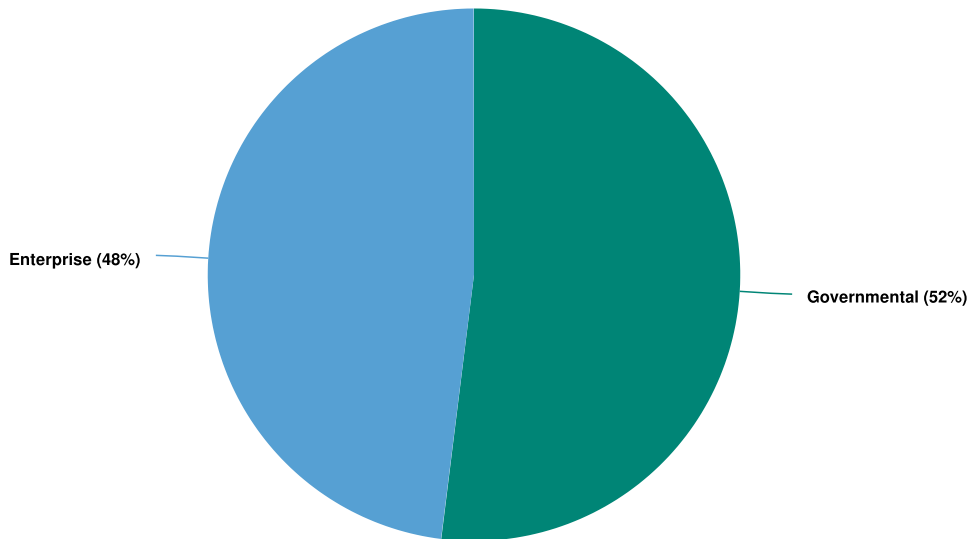
# Government-wide Debt Overview



**\$3,874,566**

-\$12,642,066 (-76.54% vs. 2022 year)

**Debt by Fund**



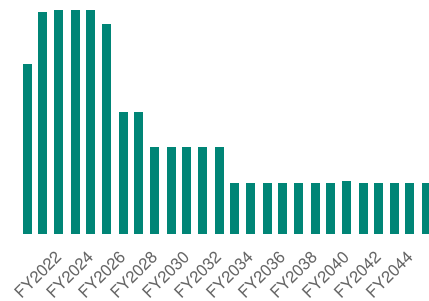
	FY2022	FY2023	% Change
<b>All Funds</b>	<b>Actual</b>	<b>Actual</b>	
Governmental	\$14,656,430	\$2,014,150	-86.3%
Enterprise	\$1,860,202	\$1,860,416	0%
<b>Total All Funds:</b>	<b>\$16,516,632</b>	<b>\$3,874,566</b>	<b>-76.5%</b>

# Governmental



	FY2021	FY2022	FY2023	% Change	\$ Change
<b>Governmental</b>	—	—	—		
General	\$0	\$0	\$0	0%	\$0
Capital Projects	\$0	\$0	\$0	0%	\$0
Debt Service	\$2,098,913	\$14,656,430	\$2,014,150	-86.3%	\$-12,642,280
<b>Total Governmental:</b>	<b>\$2,098,913</b>	<b>\$14,656,430</b>	<b>\$2,014,150</b>	<b>-86.3%</b>	<b>\$-12,642,280</b>

# Enterprise



	FY2021	FY2022	FY2023	% Change
<b>Enterprise</b>	—	—	—	
Water	\$1,818,476	\$1,826,011	\$1,826,225	0%
Wastewater	\$34,191	\$34,191	\$34,191	0%
<b>Total Enterprise:</b>	<b>\$1,852,667</b>	<b>\$1,860,202</b>	<b>\$1,860,416</b>	<b>0%</b>

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# **SUPPLEMENTAL INFORMATION**

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**RESOLUTION NO. R22-05-11**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING THE SPENDING LIMITATION AND THE BUDGET FOR FISCAL YEAR 2022-2023.**

**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 2022-2023 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 7<sup>th</sup> of May and the 14<sup>th</sup> of May 2022, the City published in the Daily News Sun the tentative estimates of expenditures and revenues approved by the City Council on the 3<sup>rd</sup> of May 2022; and,

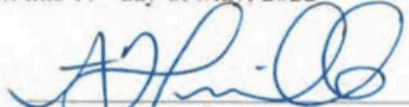
**WHEREAS**, in accordance with A.R.S. §§ 42-17104 and 42-17108, the City of El Mirage has complied with the publication of the Truth in Taxation notification requirements; and,

**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 May 17, 2022 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 3<sup>rd</sup> of May 2022, and as published on the 7<sup>th</sup> of May and the 14<sup>th</sup> of May 2022, 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 2022-2023.

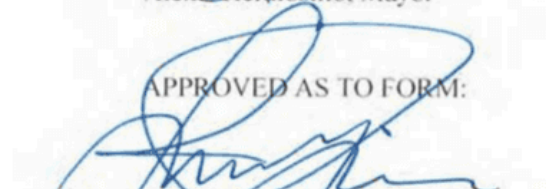
**PASSED AND ADOPTED** by the City Council this 17<sup>th</sup> day of May, 2022

  
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 2023

Fiscal year	Sch	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2022	E 1	Adopted/adjusted budgeted expenditures/expenses*	33,287,948	11,682,268	890,000	6,516,284	0	19,447,000	0	73,823,500			
2022	E 2	Actual expenditures/expenses**	29,869,749	5,352,458	547,975	897,840	0	13,466,428	0	50,234,450			
2023	B 3	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	42,739,500	14,032,500	445,000	15,023,000	0	20,341,000	0	92,581,000			
2023	B 4	Primary property tax levy	2,716,588							2,716,588			
2023	B 5	Secondary property tax levy			2,030,000					2,030,000			
2023	C 6	Estimated revenues other than property taxes	26,038,412	5,435,000	0	5,010,000	0	14,805,000	0	51,286,412			
2023	D 7	Other financing sources	0	10,000,000	0	7,720,000	0	0	0	17,720,000			
2023	D 8	Other financing (uses)	0	0	1,330,000	0	0	4,352,500	0	5,682,500			
2023	D 9	Interfund transfers in	11,685,000	1,378,000	100,000	0	0	1,608,000	0	14,771,000			
2023	D 10	Interfund Transfers (out) Line 11: Reduction for fund balance reserved for future budget year expenditures	1,478,000	0	0	7,720,000	0	5,573,000	0	14,771,000			
2023		Maintained for future debt retirement			236,500					236,500			
2023		Maintained for future capital projects								0			
2023		Maintained for future financial stability	14,000,000		203,000			5,552,000		19,755,000			
2023										0			
2023										0			
2023	12	Total financial resources available	67,701,500	30,845,500	805,900	20,033,000	0	21,276,500	0	140,862,000			
2023	E 13	Budgeted expenditures/expenses	41,483,500	29,883,000	805,500	13,847,500	0	13,503,000	0	99,522,500			

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 73,823,500	\$ 105,205,000
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	73,823,500	105,205,000
4 Less: estimated exclusions		5,682,500
5 Amount subject to the expenditure limitation	\$ 73,823,500	\$ 99,522,500
6 EEC expenditure limitation		\$ 144,717,948

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2023**

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,611,504	\$ 2,716,588
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ 2,611,504	\$ 2,716,588
Property tax judgment	_____	_____
B. Secondary property taxes	2,030,000	2,030,000
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 4,641,504	\$ 4,746,588
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 2,600,000	
(2) Prior years' levies	11,504	
(3) Total primary property taxes	\$ 2,611,504	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,029,500	
(2) Prior years' levies	500	
(3) Total secondary property taxes	\$ 2,030,000	
C. Total property taxes collected	\$ 4,641,504	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9077	1.8355
Property tax judgment	_____	_____
(2) Secondary property tax rate	1.4829	1.3716
Property tax judgment	_____	_____
(3) Total city/town tax rate	3.3906	3.2071
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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 12,000,000	\$ 13,277,263	\$ 12,500,000
TPT Assessments			
Uncollected Primary Property Tax	(11,504)		(1,588)
Franchise Fees	700,000	545,090	725,000
<b>Licenses and permits</b>			
Business License Fees	35,000	56,733	35,000
Building Permit Fees	500,000	793,637	600,000
<b>Intergovernmental</b>			
State Sales Tax	4,200,000	4,597,218	4,250,000
State Income Tax	4,665,000	4,709,380	4,750,000
Vehicle License Tax	1,660,000	1,549,095	1,675,000
<b>Charges for services</b>			
Planning And Zoning Fees	25,000	43,087	30,000
Engineering Inspection Fees	400,000	797,583	800,000
Plan Check Fees	500,000	456,979	250,000
Rent - Library	15,000	15,000	15,000
Rural Metro Transports	75,000	99,491	75,000
Special Events		5,013	25,000
LAND RENTALS/LEASES	125,000	197,061	125,000
FIRE PREVENTION FEES	30,000	34,625	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	5,000	23,407	10,000
<b>Interest on investments</b>			
Interest	65,000	62,140	50,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	45,000	55,466	45,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	75,000	304,913	50,000
<b>Total General Fund</b>	<b>\$ 25,108,496</b>	<b>\$ 27,623,181</b>	<b>\$ 26,038,412</b>

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

**City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
HURF Taxes	\$ 2,380,000	\$ 2,617,579	\$ 2,450,000
	<u>\$ 2,380,000</u>	<u>\$ 2,617,579</u>	<u>\$ 2,450,000</u>
Municipal Court Fund Fines and Forfeitures	\$ 325,000	\$ 270,355	\$ 295,000
Municipal Court Fund Miscellaneous	90,000	74,050	70,000
	<u>\$ 415,000</u>	<u>\$ 344,405</u>	<u>\$ 365,000</u>
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 70,000	\$ 45,632	\$ 45,000
INTEREST REVENUE		582	
	<u>\$ 70,000</u>	<u>\$ 46,214</u>	<u>\$ 45,000</u>
Local Transportation Assistance Fund Fees	\$ 95,000	\$ 95,000	\$ 95,000
	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
Police Towing Fund Fines & Forfeitures	\$ 40,000	\$ 24,113	\$ 20,000
	<u>\$ 40,000</u>	<u>\$ 24,113</u>	<u>\$ 20,000</u>
CDBG Fund Grants	\$	\$ 500,724	\$ 1,100,000
	<u>\$</u>	<u>\$ 500,724</u>	<u>\$ 1,100,000</u>
Special Projects Donations	\$	\$	\$
Special Projects Grants	10,547,000	6,864,149	1,360,000
	<u>\$ 10,547,000</u>	<u>\$ 6,864,149</u>	<u>\$ 1,360,000</u>
<b>Total special revenue funds</b>	<u>\$ 13,547,000</u>	<u>\$ 10,492,184</u>	<u>\$ 5,435,000</u>

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

City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Debt service funds</b>			
Debt Service Interest	\$	\$ 598	\$
	\$	\$ 598	\$
<b>Total debt service funds</b>	\$	\$ 598	\$
<b>Capital projects funds</b>			
Streets Capital Fund Interest	\$ 10,000	\$ 4,676,122	\$ 10,000
Streets Capital Fund Unclassified Revenue	307,000	5,000,000	5,010,000
	\$ 317,000	\$ 4,676,122	\$ 5,010,000
<b>Total capital projects funds</b>	\$ 317,000	\$ 4,676,122	\$ 5,010,000

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

City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,250,000	\$ 2,031,893	\$ 2,000,000
Interest	20,000	589	_____
_____	_____	_____	_____
_____	\$ 2,270,000	\$ 2,032,482	\$ 2,000,000
Sewer Charges for Services	\$ 3,290,000	\$ 3,071,841	\$ 3,290,000
Interest	80,000	5,665	5,000
_____	_____	_____	_____
_____	\$ 3,370,000	\$ 3,077,506	\$ 3,295,000
Water Charges for Services	\$ 9,055,000	\$ 8,792,494	\$ 9,190,000
Water Fines and Forfeitures	75,000	29,200	150,000
Water Miscellaneous	15,000	159,317	20,000
Water Reimbursements	_____	_____	_____
Water Grants	150,000	_____	135,000
Interest	45,000	9,949	15,000
_____	\$ 9,340,000	\$ 8,990,960	\$ 9,510,000
_____	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ 14,980,000	\$ 14,100,948	\$ 14,805,000

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

City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ 53,952,496	\$ 56,893,033	\$ 51,288,412

\* 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 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Court Fund	\$	\$	\$	\$ 555,000
Capital - Streets Fund			7,720,000	
Highway User Revenue Fund				823,000
Debt Service Fund				100,000
Special Projects Fund				
Water Fund			1,722,000	
Sewer Fund			1,886,000	
Sanitation Fund			357,000	
<b>Total General Fund</b>	\$	\$	\$ 11,685,000	\$ 1,478,000
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 555,000	\$
Highway User Revenue Fund			823,000	
Special Projects Fund	10,000,000			
<b>Total special revenue funds</b>	\$ 10,000,000	\$	\$ 1,378,000	\$
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 1,330,000	\$ 100,000	\$
<b>Total debt service funds</b>	\$	\$ 1,330,000	\$ 100,000	\$
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 7,720,000	\$	\$	\$ 7,720,000
<b>Total capital projects funds</b>	\$ 7,720,000	\$	\$	\$ 7,720,000
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund	\$	\$ 3,077,000	\$ 214,000	\$ 3,116,000
Sewer Fund		1,275,500	1,394,000	2,100,000
Sanitation Fund				357,000
<b>Total enterprise funds</b>	\$	\$ 4,352,500	\$ 1,608,000	\$ 5,573,000
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 17,720,000	\$ 5,682,500	\$ 14,771,000	\$ 14,771,000

**City of El Mirage  
Expenditures/expenses by fund  
Fiscal year 2023**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2022</b>	<b>Expenditure/ expense adjustments approved 2022</b>	<b>Actual expenditures/ expenses* 2022</b>	<b>Budgeted expenditures/ expenses 2023</b>
<b>General Fund</b>				
Mayor and Council	\$ 308,000	\$	\$ 250,152	\$ 270,500
City Clerk	274,500		262,877	398,000
Administration	1,761,500		1,581,894	2,489,500
Information Technology	1,132,500	(29,500)	1,061,489	1,189,000
Human Resources	511,500	1,500	438,967	701,500
Financial Services	870,500	(93,000)	669,611	930,500
Public Works	2,656,500	128,500	1,935,037	2,969,500
Development Services	4,769,000	(62,000)	3,496,581	2,033,500
Police	11,371,000	305,565	11,323,574	11,988,000
Fire	4,859,500	166,152	5,184,364	5,633,500
Non-Departmental	4,375,000	(28,500)	3,761,203	11,680,000
Contingency	500,000	(490,269)	4,000	1,200,000
<b>Total General Fund</b>	<b>\$ 33,389,500</b>	<b>\$ (101,552)</b>	<b>\$ 29,969,749</b>	<b>\$ 41,483,500</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,112,500	\$	\$ 770,303	\$ 1,128,500
Court Enhancement Fund	642,000		152,970	599,000
Highway User Revenue Fund	4,066,000	(192,948)	1,976,575	3,964,500
LTA Fund	188,000		135,029	225,000
Police Towing Fund	182,000		140,451	82,500
CDBG Fund	888,000	(210,500)	500,724	1,100,000
Special Projects Fund	2,717,000	2,290,216	1,676,406	12,783,500
Contingency				10,000,000
<b>Total special revenue funds</b>	<b>\$ 9,795,500</b>	<b>\$ 1,886,768</b>	<b>\$ 5,352,458</b>	<b>\$ 29,883,000</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 890,000	\$	\$ 547,975	\$ 805,500
<b>Total debt service funds</b>	<b>\$ 890,000</b>	<b>\$</b>	<b>\$ 547,975</b>	<b>\$ 805,500</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 14,548,500	\$ (6,032,216)	\$ 897,840	\$ 13,847,500
<b>Total capital projects funds</b>	<b>\$ 14,548,500</b>	<b>\$ (6,032,216)</b>	<b>\$ 897,840</b>	<b>\$ 13,847,500</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 9,770,000	\$ 2,797,000	\$ 8,907,029	\$ 7,880,000
Sewer Fund	3,711,000	1,450,000	3,110,624	3,826,500
Sanitation Fund	1,719,000		1,448,775	1,796,500
<b>Total enterprise funds</b>	<b>\$ 15,200,000</b>	<b>\$ 4,247,000</b>	<b>\$ 13,466,428</b>	<b>\$ 13,503,000</b>
<b>Internal service funds</b>				
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 73,823,500</b>	<b>\$ (0)</b>	<b>\$ 50,234,450</b>	<b>\$ 99,522,500</b>

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

**City of El Mirage  
Full-time employees and personnel compensation  
Fiscal year 2023**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	178	\$ 14,549,500	\$ 4,430,500	\$ 2,244,000	\$ 450,000	\$ 21,674,000
Special revenue funds						
Court Fund	9	\$ 725,000	\$ 143,000	\$ 99,000	\$ 5,000	\$ 972,000
Highway User Revenue Fund	4	\$ 228,000	\$ 48,000	\$ 53,000	\$ 9,000	\$ 338,000
Total special revenue funds	13	\$ 953,000	\$ 191,000	\$ 152,000	\$ 14,000	\$ 1,310,000
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	19	\$ 1,223,500	\$ 257,500	\$ 260,000	\$ 32,000	\$ 1,773,000
Sewer Fund	8	\$ 532,000	\$ 107,000	\$ 114,000	\$ 25,000	\$ 778,000
Total enterprise funds	27	\$ 1,755,500	\$ 364,500	\$ 374,000	\$ 57,000	\$ 2,551,000
Internal service funds						
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	218	\$ 17,258,000	\$ 4,986,000	\$ 2,770,000	\$ 521,000	\$ 25,535,000

## **TRUTH IN TAXATION HEARING**

### **NOTICE OF TAX INCREASE**

In compliance with section 42-17107, Arizona Revised Statutes, the City of El Mirage is notifying its property taxpayers of the City of El Mirage's intention to raise its primary property taxes over last year's level. The City of El Mirage is proposing an increase in primary property taxes of \$53,281 or 2.0%.

For example, the proposed tax increase will cause the City of El Mirage's primary property taxes on a \$100,000 home to be \$183.55. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$179.95.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.






All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on May 17, 2022, at 6:00 pm at the El Mirage City Hall, 10000 N. El Mirage Road, El Mirage, Arizona.

# 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><b>Effective Government</b> 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><b>Strategic Priority Alignment</b></p> <ul style="list-style-type: none"> <li>• Organizational Development</li> <li>• Partnerships</li> <li>• Community Engagement</li> </ul>	<p><b>Key Result Area</b></p> <ul style="list-style-type: none"> <li>• Council Professional Development</li> <li>• Financial Management, Internal Services &amp; Sustainability</li> </ul>
	<p><b>Safe Community</b> 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><b>Strategic Priority Alignment</b></p> <ul style="list-style-type: none"> <li>• Ambulance Service</li> <li>• Community Engagement</li> </ul>	<p><b>Key Result Area</b></p> <ul style="list-style-type: none"> <li>• Public Safety</li> <li>• Community Involvement</li> </ul>
	<p><b>Secure Future</b> 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><b>Strategic Priority Alignment</b></p> <ul style="list-style-type: none"> <li>• Economic &amp; community Development</li> <li>• Land Use and Zoning Code Policies Update</li> <li>• Water Conservation</li> </ul>	<p><b>Key Result Area</b></p> <ul style="list-style-type: none"> <li>• Environment</li> <li>• Land Use &amp; Economic Development</li> </ul>
	<p><b>Superior Infrastructure</b> 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><b>Strategic Priority Alignment</b></p> <ul style="list-style-type: none"> <li>• Public Transportation</li> </ul>	<p><b>Key Result Area</b></p> <ul style="list-style-type: none"> <li>• Capital Improvement Plan</li> <li>• Technology</li> </ul>
	<p><b>Quality Lifestyle</b> 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><b>Strategic Priority Alignment</b></p> <ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Partnerships</li> <li>• Public Transportation</li> <li>• Quality of Life</li> </ul>	<p><b>Key Result Area</b></p> <ul style="list-style-type: none"> <li>• Image &amp; Identity</li> </ul>

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.

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# APPENDIX

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# 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.

**Balanced Budget:** A budget where fund balance plus revenues plus other financing sources equals or exceeds expenditures plus other financing uses.

**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 Poors, 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.