



# City of El Mirage FY2025-2026 Annual Budget



**Adopted Version**



# TABLE OF CONTENTS

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<b>Introduction</b> .....	<b>4</b>
Budget Award .....	5
Transmittal Letter .....	6
Budget Highlight .....	7
Council .....	9
Community Profile .....	15
Demographics .....	18
Organization Chart .....	22
Fund Description and Structure .....	23
Basis of Budgeting .....	24
Financial Policies .....	26
Budget Process .....	27
State and Federal Fiscal Influences .....	32
<b>Budget Overview</b> .....	<b>35</b>
Consolidated Summary .....	36
Fund Balance Summary .....	37
Three-Year Consolidated Summary .....	39
Strategic Plan .....	43
Factors, Priorities and Issues .....	52
Personnel Changes .....	53
<b>Fund Summaries</b> .....	<b>55</b>
General .....	56
Court .....	68
Court Enhancement .....	74
Towing .....	78
HURF .....	82
Dial-A-Ride .....	87
Block Grant .....	90
Special Projects - Grants .....	93
Debt Service .....	99
Water .....	102
Wastewater .....	110
Sanitation .....	117
<b>General Fund Departments</b> .....	<b>121</b>
Mayor and Council .....	122
City Clerk .....	126
Administration .....	130
Information Technology .....	141
Human Resources .....	146
Financial Services .....	150
Public Works .....	158
Non-Departmental .....	167
Development Services .....	171

Police .....	183
Fire .....	196
Parks and Recreation .....	208
<b>Capital Improvements .....</b>	<b>218</b>
One-Year Plan .....	219
Implementation and Funding .....	221
CIP Summary .....	222
Multi-Year Plan .....	225
<b>Debt .....</b>	<b>233</b>
Debt Overview .....	234
Government-wide Debt .....	237
<b>Supplemental Information .....</b>	<b>239</b>
State Budget Schedules .....	240
<b>Appendix .....</b>	<b>249</b>
Development Services Requests .....	250
Financial Services Requests .....	261
Fire Requests .....	266
Highways and Streets Requests .....	276
Information Technology Requests .....	294
Non-Departmental Requests .....	320
Parks and Recreation Requests .....	325
Police Requests .....	361
Public Works Requests .....	366
Wastewater Requests .....	371
Water Requests .....	393
Glossary .....	416

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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, 2024**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to The City of El Mirage, for its Annual Budget for the fiscal year beginning 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## 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 of El Mirage's \$114.1 million Adopted Budget for Fiscal Year (FY) 2026, covering the period from July 1, 2025, through June 30, 2026. The budget reflects a \$3.8 million decrease from the prior year and underscores our continued commitment to responsible financial stewardship, strategic investment, and transparent governance.

The FY2026 budget supports the City Council's Strategic Priorities, which focus on enriching quality of life, delivering outstanding services, and building a safe and vibrant community. To advance these priorities, the budget allocates \$7.7 million for residential and commercial meter replacements, \$4.5 million for park improvements, and the addition of two full-time equivalent positions to enhance service delivery.

The General Fund, the primary operating fund, totals \$54.8 million and supports core services, including public safety, infrastructure maintenance, and community programs. While no changes occurred between the tentative and final adopted budgets, adjustments were made between the proposed and adopted versions to reflect Council directives and operational priorities.

Despite inflationary pressures, rising insurance costs, and a competitive labor market, the City remains focused on delivering essential services and ensuring long-term fiscal stability. The overall property tax rate has been reduced, and updated multi-year utility rates for water, wastewater, sanitation, and recycling have been adopted to sustain infrastructure and service levels.

This budget complies with best practices recommended by the Government Finance Officers Association (GFOA) and is consistent with the City's Annual Audit Report. El Mirage has been recognized with the GFOA Distinguished Budget Presentation Award for five consecutive years and the Certificate of Achievement for Excellence in Financial Reporting for thirteen consecutive years.

The development of this budget reflects a transparent and collaborative process, including internal reviews, formal public hearings, and work sessions. Residents can explore the budget through ClearGov, our online portal that promotes transparency and understanding of how public funds are used.

I would like to thank the Mayor and City Council for their leadership and direction, and I extend my deepest appreciation to our dedicated City staff. The FY2026 Adopted Budget serves not only as a financial plan but also as a reflection of our shared values of excellence, accountability, and our collective vision for a strong and thriving El Mirage.

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

J. Crystal Dyches,  
El Mirage City Manager

# Budget Highlight

While there were no changes between the adopted tentative and adopted final budget versions, a few adjustments were made between the proposed and adopted tentative budget versions, including:

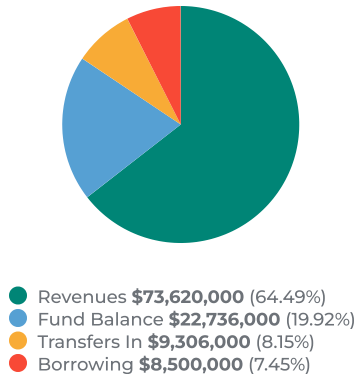
- A new position in Intergovernmental Relations increased personnel costs by \$110,000.
- Support for the Glendale Regional Public Safety Training Center added \$780,000 to special projects.
- Including previously omitted services such as jail operations, finance software, and travel/training allocations added another \$780,000 to the General Fund's services budget.
- Final transfers and grant allocations were reconciled, with no changes made between the tentative and adopted versions.

This year, the City adjusted object codes to better align with supplies and services categories, resulting in the need for zero-based budgeting. The impact of this change has made it difficult to reconcile the previous year's numbers with the new budget numbers.

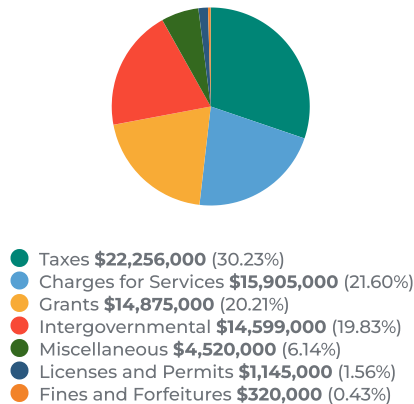
## A comparison of the Fiscal Year (FY) 2026 budget to the previous fiscal year reveals the following information:

- The adopted budget for FY2026 is \$114.1M, a decrease of \$3.8M from last year's fiscal budget, which totaled \$117.9M.
- The City relies on various sources to fund its operations. These sources of funds are divided into four categories: revenues, borrowing, fund balance, and transfers.
  - Revenues before transfers and borrowing are projected to decrease by \$0.3M to \$73.6M. See the chart below.
    - Important sources of revenue include fees, taxes, and rates, which are published in the City's official fee schedule.
      - Sales tax remains at 3%, unchanged since 1997.
      - The property tax rate is decreasing from \$2.7856 to \$2.6374 per \$100 of assessed value.
      - Utility rates changed as follows: water rates increased by 7%, wastewater rates changed to a flat fee of \$18.21, sanitation rates increased from \$19.08 to \$19.56/month.
  - The City has budgeted \$8.5M in borrowing. Borrowing provides a one-time source of funds that must be paid back.
  - The City has budgeted \$22.7M of fund balance, the excess of the prior year's revenue over the previous year's expenses.
  - Transfers in from other funds are offset by transfers out to other funds totaling \$9.3M.

Citywide Sources of Funds FY2026



Citywide Revenues by Category FY2026



- Expenses of \$88.5M (excluding contingencies) have been identified in FY2026 throughout 12 different funds (Irrigation is included in the Water Fund) and can be broken down by type of expense as follows:
  - Capital—\$33.3M of capital expenditures across all funds are presented as part of this budget, which is \$1.9M higher than last year. This includes any current-year capital projects that need to be carried forward into the FY2026 budget as well as intangible assets.
  - Personnel—The total projected personnel cost increased by \$1.8M to \$32.7M. The significant changes result from staffing increases related to new positions and wage increases.
  - Supplies and Services—The total projected cost of supplies and services increased by \$2.5M to \$19.6M.
  - Other Costs — (e.g., special projects, interest, and fees) decreased by \$8.3M to \$2.8M.
  - Contingency—\$1.0M (+ \$10M million for unknown grants) is only used for unplanned expenditures.
- Transfers out of \$9.3M offset transfers of the same amount between funds to accounts for a variety of internal activities. 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 operational 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.
- Debt principal payments of \$2.2M are programmed to pay utility and general obligation bond principal.
- Depreciation of \$3.2M is a non-cash expenditure that reduces fund balance but does not reduce cash. Depreciation is recorded in the Water and Wastewater Funds.

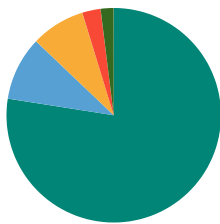
## Transfer Matrix

Transfer	Gen. Fund	Court	Water	Wastewater	HURF	Debt Service	TOTAL FROM
<b>FROM</b>	<b>TO</b>						
General Fund	1,012,000				3,055,000	100,000	\$4,167,000
Wastewater Fund	866,000		107,000				973,000
Water Fund	2,280,000			1,445,000			3,725,000
Sanitation	335,000		106,000				441,000
<b>TOTAL TO</b>	<b>\$3,481,000</b>	<b>\$1,012,000</b>	<b>\$213,000</b>	<b>\$1,445,000</b>	<b>\$3,055,000</b>	<b>\$100,000</b>	<b>\$9,306,000</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	General Fund	Per Rate Model

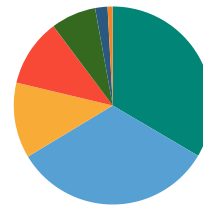
After the final budget was adopted, budget transfers were made to add or correct the amounts for special and capital projects initially included in the CIP. The CIP and capital items listed in this book are \$23,425,000 for year one and \$64,074,000 for the 5-year total. Capital outlay in the graph is the capital amount plus carry-forward and intangible assets of \$9,883,000 prior to the transfers, which will not change the fund balance or increase the overall budgeted expenditures.

**Citywide Uses of Funds FY2026**



- Expenses **\$88,460,000**
- Contingency **\$11,000,000**
- Transfers Out **\$9,306,000**
- Depreciation **\$3,150,000**
- Bond Principal **\$2,246,000**

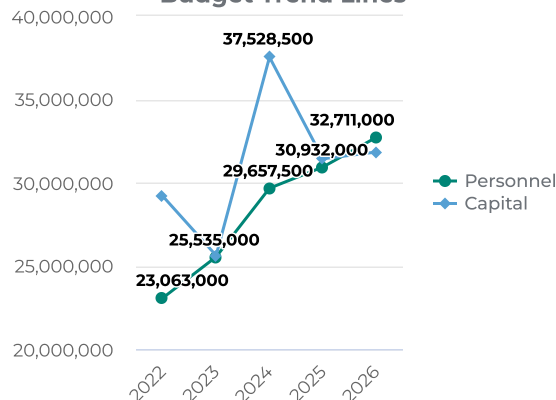
**Citywide Expenditures by Category FY2026**



- Capital Outlay **\$33,308,000** (33.49%)
- Personnel Services **\$32,711,000** (32.89%)
- Services **\$12,267,000** (12.33%)
- Contingency **\$11,000,000** (11.06%)
- Supplies **\$7,338,000** (7.38%)
- Special Projects **\$2,003,000** (2.01%)
- Interest & Fees **\$833,000** (0.84%)

The City of El Mirage has two categories, personnel and capital, that comprise most of the budgeted expenditures. Capital has increased mainly due to park improvements that will be made throughout the next 5 years. Personnel costs continue to increase as more employees are added, as well as the increasing costs of salaries and benefits. Adding new employee positions typically results in additional capital requests such as office additions, vehicles, radios, and other required items.

**Budget Trend Lines**



# Mayor Alexis Hermosillo



Mayor Alexis Hermosillo is in her second four-year term. As a proud fifth-generation El Mirage resident, the Mayor is passionate about her community and is committed to enriching the lives of El Mirage residents.

Through her experience in public service, 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.

Mayor Hermosillo has also led national efforts to improve climate conditions through carbon pricing and provided operational and managerial support to numerous non-profits on a state and national level.

Mayor Hermosillo currently serves on the following boards and committees:

- City of El Mirage Public Safety Personnel Retirement System Committee
- Maricopa Association of Governments (MAG) Executive Committee
- MAG Regional Council
- MAG Economic Development Committee (past Chair)
- League of Arizona Cities and Towns Executive Committee
- Arizona League of Arizona Cities and Towns Committee: General Administration, Human Resources and Elections Policy
- Arizona League of Arizona Cities and Towns Budget Subcommittee
- Luke West Valley Council
- WESTMARC Board of Directors
- Southwest Valley Chamber of Commerce Board of Directors
- Greater Phoenix Economic Council

Mayor Hermosillo has also served on the Valley Metro Regional Public Transportation Board of Directors.

The Mayor is committed to the empowerment of women and has served on the Board of Directors for the YWCA of Metropolitan Phoenix.

The Mayor has also worked with the Hispanic Women's Corporation, supporting their national youth initiatives. She believes that investing in today's youth is an investment in our future and has dedicated herself to engaging and motivating Latino youth through leadership development programs with various organizations such as UnidosUS (formerly National Council of La Raza).

Mayor Hermosillo holds a master's degree in Journalism and a bachelor's degree in Interdisciplinary Arts and Performance, both from Arizona State University. She is currently pursuing her doctoral degree in Organizational Leadership from Grand Canyon University.

## Vice Mayor Jacquelyn Parsons



Vice Mayor Jacquelyn Parsons was born in Miami, Florida, as one of eight siblings in a large and tight-knit family. Growing up in a dynamic household helped foster her deep sense of community and responsibility to others, and taught her the values of cooperation, compassion, and resilience. After moving to Arizona, she attended Trevor G. Browne High School in Phoenix, where she developed a strong work ethic and leadership qualities that would guide her throughout life. Although Jacquelyn did not pursue higher education, her personal and professional experiences, including a 25-year career in banking, have made her a seasoned advocate for practical solutions and leadership.

Jacquelyn has been married to her husband, Dan, for 41 years. She is a proud mother of three children and a devoted grandmother to five. Her family is her cornerstone, and they serve as her greatest source of inspiration. Since settling in El Mirage in 2002, she has been an active and passionate member of the community. Her love for family extends to her community, where she strives to create an environment where all families can prosper and feel supported.

Jacquelyn's commitment to public service led her to pursue a role on the El Mirage City Council, where she is excited to serve as a representative voice for her fellow residents. As a councilwoman, she is committed to ensuring a safe and vibrant community. Her leadership is grounded in listening, collaboration, and advocating for policies that will improve the quality of life for all El Mirage citizens while preserving the city's character and values.

## Councilmember Monica Dorcey



Councilmember 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 as Vice Mayor from 2021-2022
- 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
- Board member 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 Ryan Eldridge



Councilmember Ryan Eldridge, a proud father of four, was recently elected to the City Council of El Mirage, Arizona. He is eager to serve the community and strengthen the city's foundation. Deeply committed to connecting with residents, Ryan believes family and community are the cornerstones of a thriving city. Drawn to El Mirage for its small-town charm, Ryan relocated to the area to raise his two youngest children in a nurturing and close-knit environment reminiscent of his own upbringing.

Originally from Ironton, Ohio, Ryan grew up with a strong sense of family, inspired by the values instilled in him during his childhood. He has a younger brother who resides in Tucson, Arizona. When not serving his community, Ryan enjoys exploring ghost towns and historic mining camps, hiking through the desert, searching for gems and minerals, and indulging in his passion for storytelling. These interests led to the creation of his show, *Adventures With Pappy*, which aired briefly on Amazon and YouTube.

Professionally, Ryan has dedicated 27 years to the security industry, where he has built a reputation for excellence and integrity. As a former business owner, he has demonstrated entrepreneurial leadership and a commitment to professional development. Ryan is a certified instructor in the security field, where he trains armed and unarmed officers. His certifications include multiple training courses through the National Rifle Association (NRA), underscoring his passion for education and skill development.

Ryan's dedication to service extends well beyond his professional career. He has actively volunteered with the Arizona Special Olympics as a coach and mentor and has contributed significantly to the American Society for Industrial Security (ASIS) Phoenix Chapter. He chaired the prestigious Law Enforcement Appreciation Luncheon for two years, honoring fallen officers, supporting their families, and recognizing outstanding officers for their service and bravery.

As a newly elected City Council member, Ryan brings experience, a passion for community engagement, and a commitment to fostering growth and connection in El Mirage. His leadership is driven by the belief that every day is an opportunity to improve and make a difference, both as an individual and as part of the community he serves.

## Councilmember Scottie Gentry



Councilmember Scottie Gentry is one of our newly elected El Mirage City Council members. An El Mirage native, she is deeply rooted as a resident, having attended El Mirage Elementary and Dysart High School where she participated in the swim team and 4-H activities. After graduation she attended classes at Estrella Mountain Community College where she was the first M.E.C.h.A Club Treasurer (MEChA, the national organization of chapters participating in educational and social activities as well as political actions) and she studied the administrative justice system.

She is as passionate about her community as her family, having settled here in 1939. Scottie was born and raised on the same family property in 1971 where her mother grew up, Scottie is third in line of Gentry council members. Her dad Bill Gentry served El Mirage as a council member in the late 1960's and her sister, Sharon Quinones served as council member in the mid 1990's. She is proud to continue the family legacy.

Through her experience in service to the public, Scottie was a volunteer with the Dysart High School Band and just like her dad Bill Gentry, she coached T-ball at Bill Gentry Park. She was also instrumental in advocating for the city to provide council meeting transcripts to the public and provided services as the treasurer for the El Mirage Citizens Against Bond 2023. She looks forward to serving our community on various projects as she has done in the past where she was elected as the Secretary for El Mirage Citizens on Patrol in the El Mirage Police Department. Currently, Scottie volunteers with the El Mirage Cares Program and she can be found at almost every city sponsored event.

Her former employment includes MCSO (Maricopa County Sheriff's Office) and Tricare Insurance Company for members of the uniformed services and their families.

Scottie is a devoted mother of four and grandmother of five and enjoys spending as much time as she can with her children and grandchildren.

She looks forward to providing El Mirage Citizens with dependable and honest communication, accountability, and transparency in the next 4 years as an El Mirage City Councilmember.

## Councilmember Anita Norton-McDaniel



Councilmember Anita Norton-McDaniel has resided in Arizona most of her life and has a background as a small business owner, in sales management, and in law enforcement. She moved from Peoria to El Mirage in 2004.

Councilmember Norton-McDaniel has served on the City Council since being appointed to fill a vacancy in November of 2017. She was then elected in August 2018 to serve the citizens of El Mirage and re-elected again in 2022. Anita has been a champion supporter of public safety, helping to bring about positive and progressive changes in our Police and Fire Departments. She joined the MAG Regional Domestic Violence Council in February 2020 and has served as Chair from May 2021 - December 2023. While continuing to serve on the MAG Regional Domestic Violence Council, she also serves on the MAG Teen Dating Violence Group, and the MAG Crisis Workforce Group. Through her work with MAG, she engages in public outreach on issues of domestic violence and teen dating violence within the community as well as within partnership with other cities in Maricopa County. She also served as 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 22 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 in the spring of 2018, Anita established El Mirage Cares, a program the City offers to inform parents, 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 public forums. 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. The goal of this program is to save lives and promote healthy families. Although COVID put a stop to the public forums, Anita continues the El Mirage Cares program at various events held by the City throughout the year.

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 Donna Winston



Councilmember Donna Winston 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 there for 25 years.

Donna has worked for Maricopa Community Colleges since 1996 and is currently a Student Service Analyst at the District Office. Along with her duties there, she has been an employee advocate leader for the last 25 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 the processes and policies of their organization.

Donna's husband Dr. Winston is a Veterinarian and works at Sun City West Animal Hospital. Their two eldest sons are veterans of the U.S. Military and are very dedicated to military personnel and their families. 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 and children in hot cars.

Donna played a significant role, working with Judge Parascandola and community partners, in getting the Veteran's Court established in El Mirage. 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



El Mirage is considered the gateway to the Northwest Valley of the Greater Phoenix Metro area, covering 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 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 farmworkers 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. The City was primarily a compact residential community at the time of incorporation.

Since its incorporation, the City has transcended its agricultural beginnings to become a vibrant, diverse community with a current population of 35,805, according to the 2020 census estimates. El Mirage, a community with a strong spirit, has active residents keen on providing schools and amenities and attracting businesses. 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, fostering continued confidence in the City’s leadership.

The City’s logo symbolizes the Agua Fria River, and 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**”, which is the foundation on which El Mirage continues to distinguish itself as a livable, affordable city for all ages.

## Economy

El Mirage offers two key incentives to attract new commercial and industrial businesses: no Development Impact Fees and no additional Construction Sales Taxes. The City is also part of a regional economic initiative known as the Greater Maricopa Foreign Trade Zone (GMFTZ #277), a 691-acre, government-designated, usage-driven site located at the southern end of the city. This Foreign Trade Zone allows foreign and domestic goods to be stored, assembled, or exhibited for sale without incurring U.S. Customs duties and excise taxes, providing a strategic advantage for global trade and logistics operations.

Retail expansion is another major economic driver for El Mirage. Retail growth generates significant revenue, creates jobs, and attracts new visitors and residents. The City actively promotes retail development, particularly along the Thunderbird Overlay District, Grand Access Road, and other areas zoned for commercial use.

In recent years, El Mirage has experienced a strong surge in industrial development, supported by major investments that have fostered economic growth and job creation. The arrival of companies such as Microsoft, Compass Datacenters, Cives Steel, Arcadia Cold, Dermody Properties, Avanti Windows, El Mirage Medical Center, Desert Truss, Consolidated Resources Inc., and CarMax has solidified the City's reputation as a prime destination for business investment. These firms are drawn by El Mirage's pro-business environment and strategic location with convenient access to major transportation corridors, including the newly completed Northern Parkway corridor and the expanded Dysart Road.

According to the U.S. Census Bureau, the population of El Mirage grew from 5,001 in 1990 to 35,652 in 2020, reflecting a dramatic increase that underscores the city's growing appeal. This growth has been accompanied by a wave of non-retail development, driven by the City's focus on attracting critical business sectors. These efforts have resulted in millions of dollars in capital investment. Currently, El Mirage has 15 active development projects totaling more than 650,000 square feet, with over 1.7 million square feet of new development completed in the past five years.

El Mirage is home to a diverse and growing base of employers. Avanti Windows is the city's largest employer, with more than 570 employees. Burlington Northern Santa Fe Railroad operates an 82-acre vehicle distribution center within the city. Other notable industrial employers include Custom Mechanical Systems, Look Trailers, Sutter Masonry, CEMEX, Contech Engineered Solutions, Southwest Steel, Riley Industrial, and Southwest Concrete, all of which contribute to a strong and resilient industrial base. In addition, CarMax is nearing completion of its new 84,000-square-foot auto restoration and auction facility, which will further enhance the city's employment landscape.

A recent survey of local businesses also identified the top employers in El Mirage, highlighting the City's dynamic and expanding economic profile:

Employer Name	Number of Employees
Avanti	579
Dysart Unified School District	575
Walmart	259
City of El Mirage	241
Cives Steel	149
BNSF Rail	134
Parks & Sons of Sun City	132
Southwest Steel	132
Look Trailers	123
Yellowstone Landscape	113

## 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 U.S. Air Force'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 area's busiest regional highways.

As part of a collaborative effort, El Mirage helped fund the Northern Parkway transportation corridor. This project provides 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 and oversee all City departments' daily administration and management. 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. The City Manager is responsible for the activities of 12 funds and one sub-fund, 12 departments, and more than 200 employees. The position 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 councilmembers (one is selected as Vice Mayor.) All seven members of the Council are elected at large and on a nonpartisan basis to serve a 4-year term. Elections are staggered, so three councilmembers 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, along with 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, triple the size of the previous library, the new library features a community room, a computer room, and expanded space. The City's three community-wide parks include: Gateway Park, a 13-acre hub for sports and family gatherings in El Mirage featuring an amphitheater, splash pad, picnic ramadas, shaded playgrounds, lighted sports fields, and a skate plaza that was the first of its kind in Arizona; Bill Gentry Park, which includes a baseball field available for public use; and Basin Park, a 24-acre park and retention basin that offers grassy areas, trees, and a paved walking path for passive recreational activities. The City's Parks and Recreation Department also operates ten additional neighborhood pocket parks throughout the community with various amenities. The nationally renowned Pueblo El Mirage Golf Resort, situated on 310 acres, boasts an 18-hole professional golf course, a variety of housing choices, and 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 wastewater and water services for 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 solid waste services. Enterprise funds were established for the accounting and financial reporting of water, wastewater, and sanitation services.

# Population Overview



TOTAL POPULATION

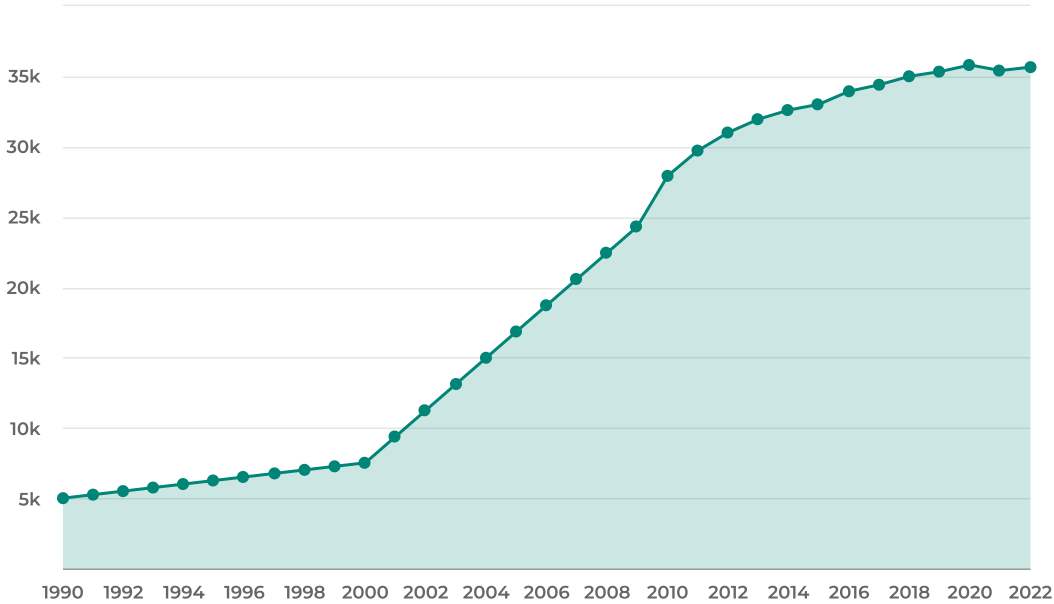
**35,652**

▲ **.7%**  
vs. 2021

GROWTH RANK

**59** out of **92**

Municipalities in Arizona



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



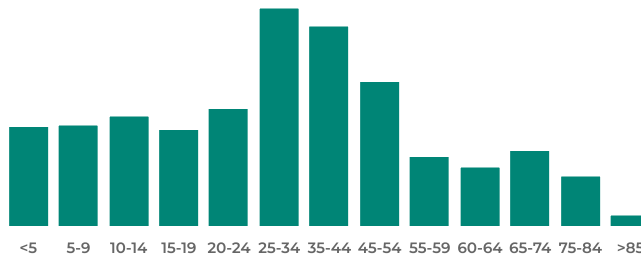
DAYTIME POPULATION

**24,336**

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.

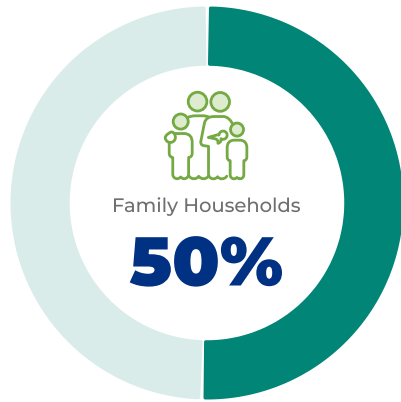
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

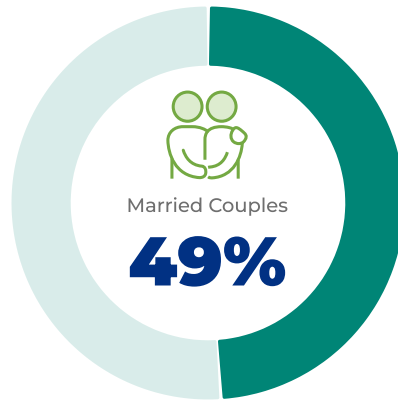
TOTAL HOUSEHOLDS

# 11,130

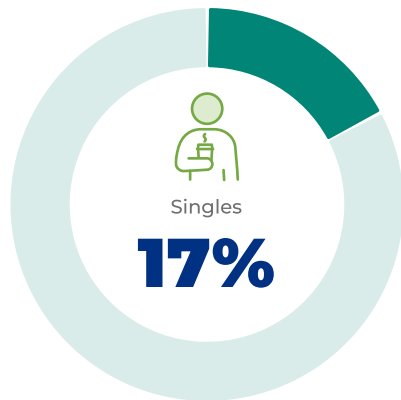
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



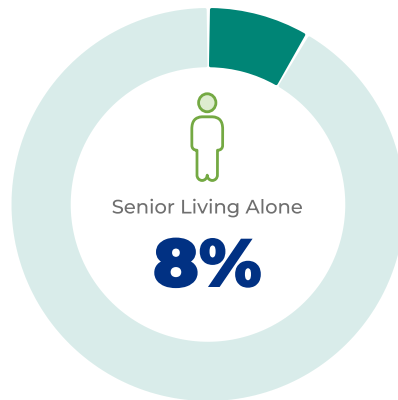
▲ 7%  
higher than state average



▲ 3%  
higher than state average



▼ 38%  
lower than state average

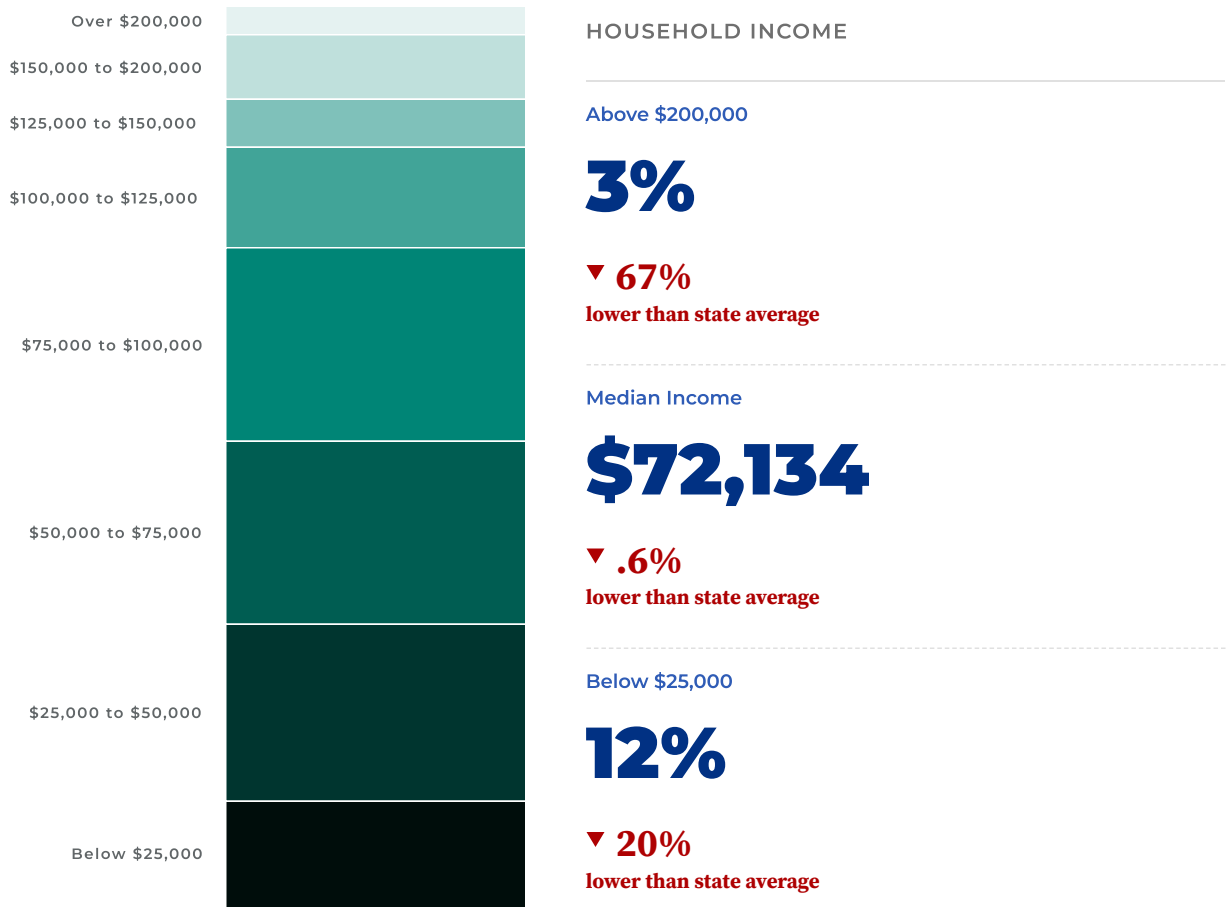


▼ 45%  
lower than state average

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

# Economic Analysis

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

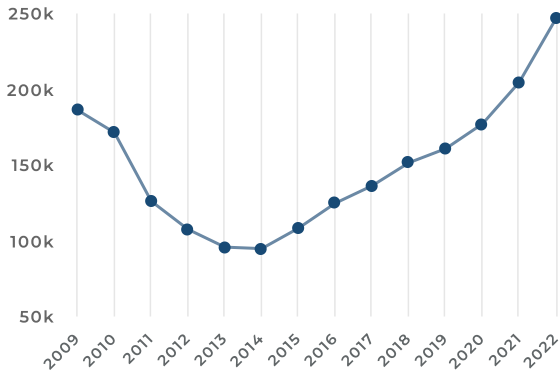


*\* Data Source: American Community Survey 5-year estimates*

# Housing Overview



2022 MEDIAN HOME VALUE  
**\$246,800**



\* Data Source: 2022 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.

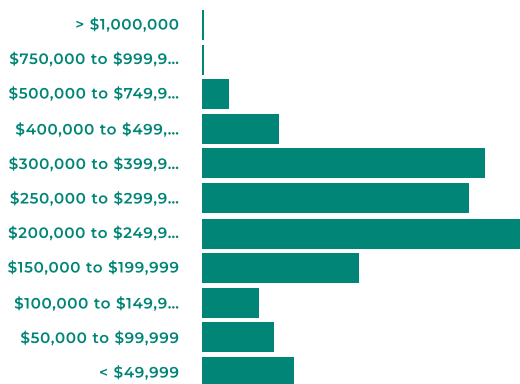
## HOME OWNERS VS RENTERS

El Mirage    State Avg.



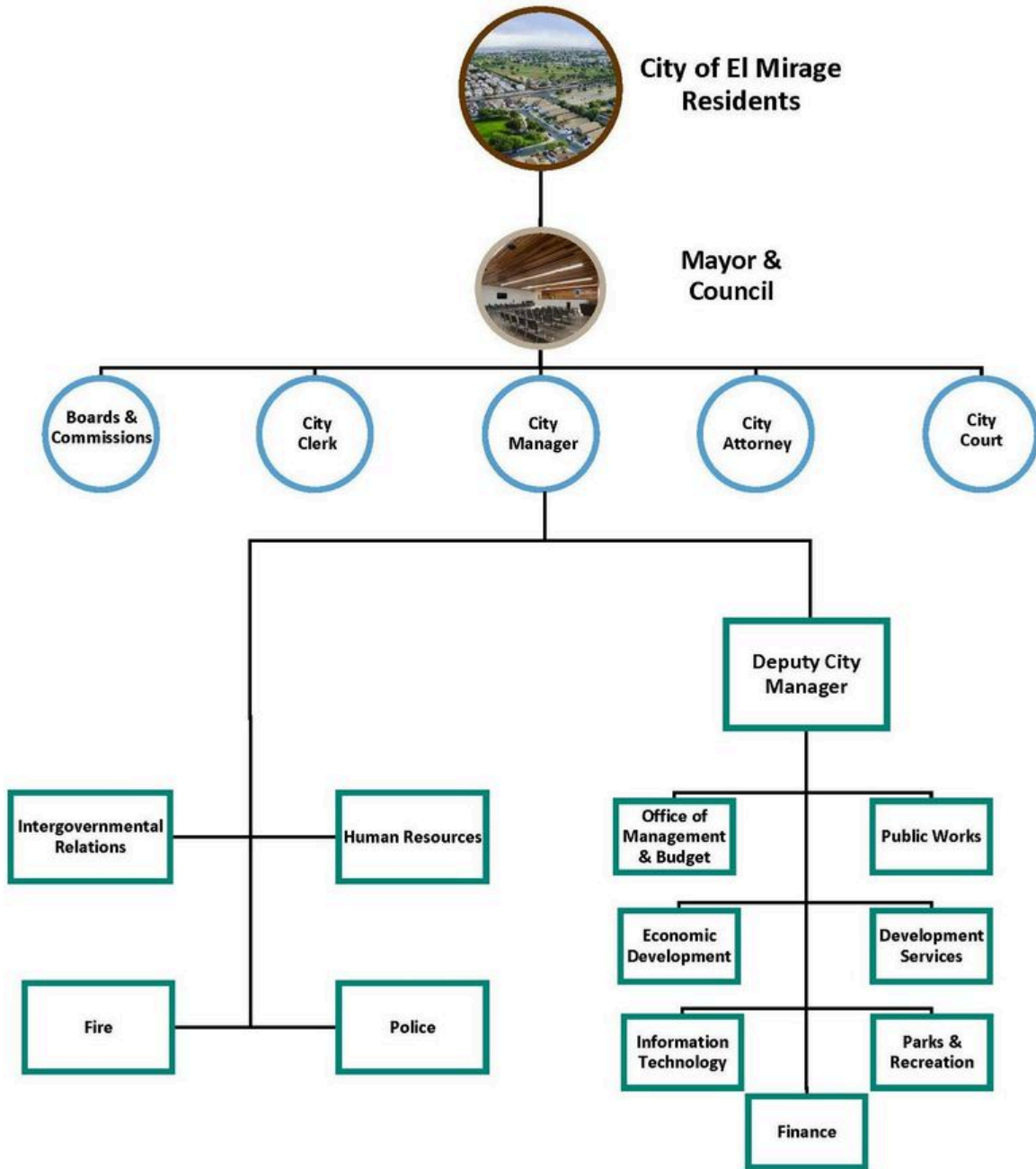
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2022 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



# Fund Structure

The financial accounts for the City are organized based on 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. Within governmental funds, the categories are General, Special Revenue, Debt Service and Capital. Under proprietary, the category of fund is Enterprise. 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 essential 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 its services, 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.

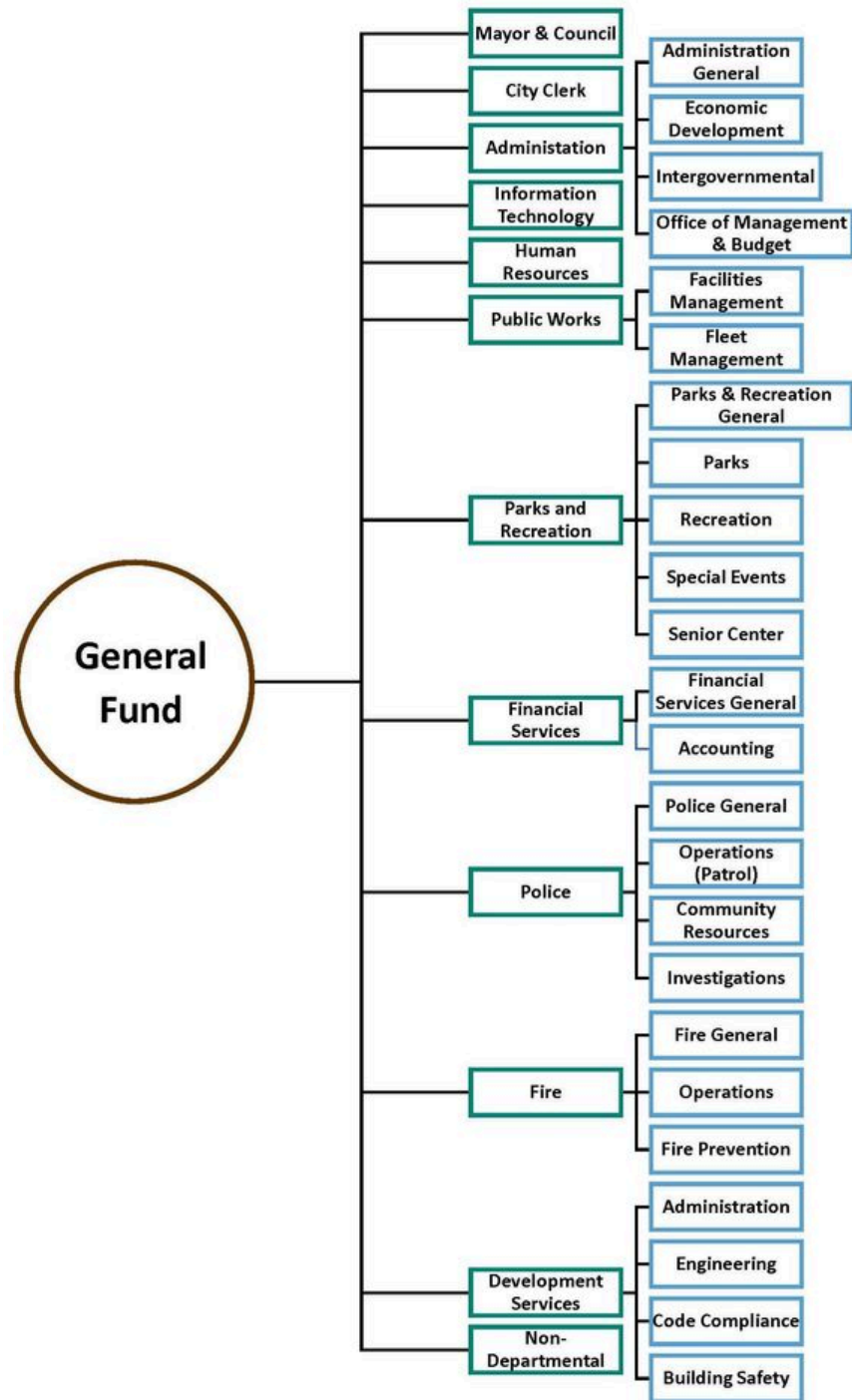
The fund structure, in addition to the major funds, can be seen in the diagram below. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The General Fund, the chief operating 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. Fewer funds are included in the audited financial statement because the Court Fund is consolidated into the General Fund.

	Operating	Capital	Other	Total	Major Revenues	Major Expenses
<b>Total of Funds</b>	<b>\$54.6M</b>	<b>\$33.0M</b>	<b>\$26.6M</b>	<b>\$114.2M</b>		
<i>Governmental</i>	\$43.7M	\$20.3M	\$17.3M	\$81.3M		
<u>General</u>	\$39.6M	\$11.4M	\$5.2M	\$56.1M		
General*	\$38.3M	\$11.4M	\$5.2M	\$54.8M	Sales Tax, Franchise Fees, State Shared Revenues, Transfers	Police, Fire, Public Works, Administration
Court	\$1.3M			\$1.3M	Fines	Daily Operations
<u>Special Revenue</u>	\$4.1M	\$8.9M	\$10.0M	\$23.1M		
Court Enhancement	<\$0.1M	\$0.5M		\$0.5M	Fines	Activities
Police Towing	<\$0.1M			<\$0.1M	Fines	Costs related to tow activity A.R.S. §28-3511
Highway User Revenue Fund (HURF)	\$1.8M	\$7.5M		\$9.3M	State Shared Highway User Tax Revenues	Street Improvements, Maintenance, Capital Additions
Dial-A-Ride	\$0.3M	<\$0.1M		\$0.3M	Arizona State Lottery Funds	Taxi Voucher Service
Block Grant		\$0.3M		\$0.3M	Grants	CDBG Activity
Special Projects*	\$1.9M	\$0.6M	\$10.0M	\$12.5M	Grants/Donations	Grant/Donation Activity
<u>Debt Service</u>			\$2.1M	\$2.1M	Property Taxes	Property Tax-backed Debt Payments
<i>Proprietary</i>	\$10.9M	\$12.7M	\$9.3M	\$32.9M		
<u>Enterprise</u>	\$10.9M	\$12.7M	\$9.3M	\$32.9M		
Water*	\$7.0M	\$10.8M	\$6.6M	\$24.4M	User Charges/ Bonds	Costs of providing water and irrigation
Sewer	\$2.2M	\$1.9M	\$2.3M	\$6.4M	User Charges/Bonds	Costs of providing sewer
Sanitation	\$1.7M		\$0.4M	\$2.1M	User Charges	Costs of 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. The cash basis means that revenues are recognized when they are collected, and expenses are recognized when they are paid. The modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits to making a new purchase.

Independent auditors annually reconcile actual expenditures with 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 based on Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to how the City prepares its budget. Exceptions are as follows:

1. Compensated absences are accrued as earned by employees (GAAP) rather than 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 as expenses in the budget.

State expenditure limitation statutes require the City to identify all possible expenditures and their corresponding revenue in 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

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 details can be found in the Council Adopted Financial Policies. These policies are designed to ensure that the Council's long-term objectives are met within the City's financial constraints. 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 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 5-year revenue and expenditure forecasts to examine the City's ability to absorb operating costs due to changes in the economy, service demands, service levels, and capital improvements.
- 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 constructing 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 with the shortest useful life and/or those that 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 consistent with the City's mission and priorities.
  - 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 that require City matching or operating funds as part of the budget process. Any grant-funded expenditure should include a 5-year analysis of the amount of City funds needed 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 departments as much flexibility as possible 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 budgets 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, requires 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 the City Manager approval.

For the operational budget, the expenditure categories will be used by management 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 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 City's operating policy, as well as demonstrate the City's commitment to fiscal responsibility and the needs of its citizens.

Budgeting is only part of the larger planning process that the City of El Mirage undertakes. It is the strategic planning process that establishes where the Council would like the City to go and the City's overall 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 management to tie together the services that are being provided with the overall goals of the City Council.

The budget allocates resources to fund the Council's priorities and measures the City's overall performance. It 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 for departments and management to use for cost control. Exceeding line item budgets does not constitute a violation of the law.
  - Baseline budgets have been established for supplies and services in each department. (One-time funding has been eliminated.)
  - Budget requests cannot exceed the current fund/department budget amount without providing the required supplemental information and receiving approval from the City Manager and the City Council.
    - If a department requests 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 \$1,000.
- 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 made through transfers and labor distributions. Police grant-funded 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 directed otherwise.
- o New revenue:
  - If the new or changed fees and charges 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 demonstrating the proposed fee amount.
  - Property tax and transfer guidance assumptions are shown in the table below.

Fund	Description
Debt Service	Secondary Property Tax - same as last year
General	Primary Property Tax - as set by Council
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. Under A.R.S. §42-17103, a city or town must publish its estimate of expenses (as described in A.R.S. §42-17102) or a summary of those expenses, along with notice of a public hearing and a special council meeting to hear taxpayer input and make tax levies.

A city or town may revise its tentatively adopted budget at any level—including increasing total expenditures—prior to publishing it in accordance with A.R.S. §42-17103. After the public hearing, however, the council must finally determine and adopt the budget. In accordance with A.R.S. §42-17105, the total expenditures in the final budget must not exceed the total expenditures in the published tentatively adopted budget. This does not preclude adjustments between departments or reductions 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?

No. Under A.R.S. §42-17106, a city or town may not revise its adopted budget to increase total expenditures, nor may it exceed budgeted expenditures at the department level.

However, subsection B of A.R.S. §42-17106 allows the city or town council to transfer monies between departments if all of the following apply:

- The monies are available.
- The transfer is in the public interest and based on a demonstrated need.
- The transfer does not violate the limitations prescribed in Arizona Constitution, Article IX, §§19–20.
- A majority of the members of the city/town council vote 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 budget, along with their Annual Expenditure Limitation Report.

Cities and towns not operating under Home Rule are not required to submit their adopted budgets to the Auditor General's Office.

## 4. If a city or town receives monies unexpectedly during the current budget year, may the monies be spent in the current year if the expenditures were not included in the budget?

Generally, no. A.R.S. §42-17106 prohibits a city or town from:

- Spending money for a purpose not included in its budget.
- Spending or incurring a debt, obligation, or liability in excess of the amount stated for each purpose in the finally adopted budget.

This prohibition applies even if the city or town has received or has on hand revenues in excess of the budgeted amounts.

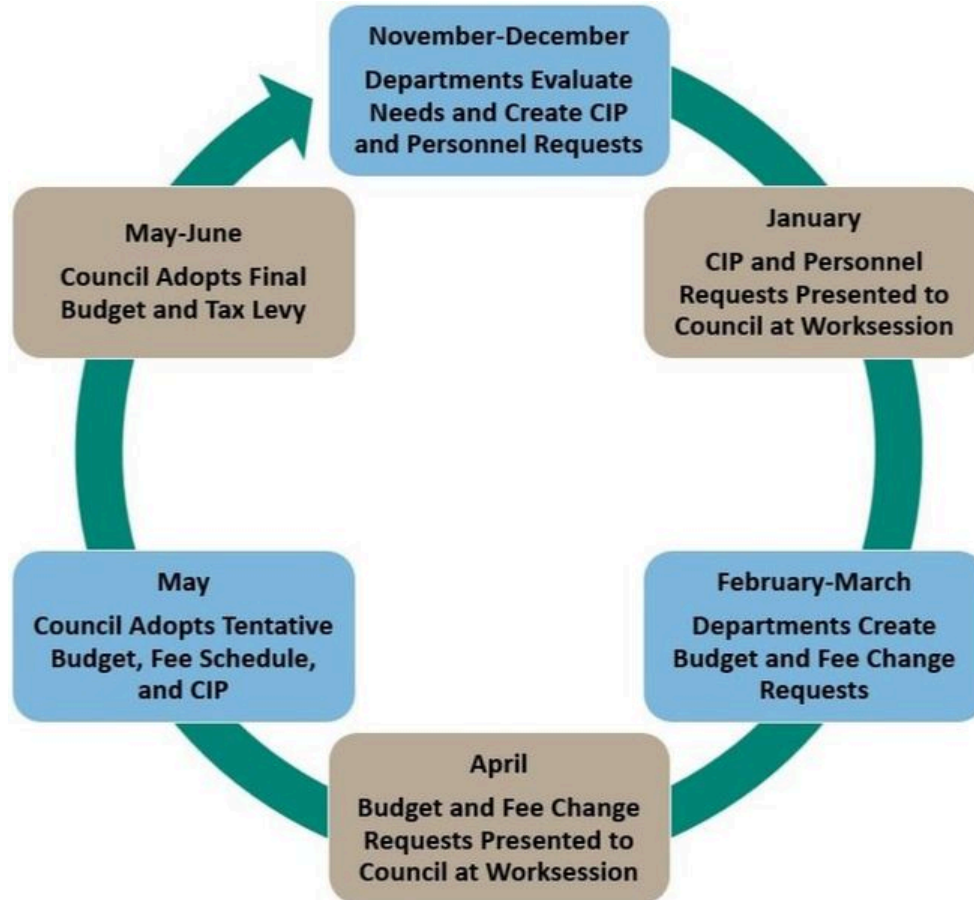
Attorney General Opinion I78-132 clarified that federal monies unexpectedly received during the budget year may not be spent unless the expenditure was included in the adopted budget.

Exceptions:

- If the city or town acts only as a conduit for the expenditure of federal funds, the restriction may not apply.
- If additional federal monies are received for a grant already included in the current year's budget, A.R.S. §42-17106(B) may allow a revision at the department level—provided statutory requirements are followed. Total budgeted expenditures, however, may not be increased.

Source: State of Arizona Office of the Auditor General

## Budget Process Overview



Each fall, departments evaluate their needs to maintain or enhance current service levels. Using feedback from residents in the Community Survey and updates to the City Strategic Plan, departments develop their capital, special projects, and personnel requests. The Office of Management and Budget (OMB) initially reviews these requests, followed by a meeting with all departments to review the requests. This ensures departments are aware of projects that may involve them to capture the full scope and costs of the projects before forwarding the requests to the City Manager. Departments then present their requests-incorporating feedback from other departments and the City Manager-to the City Council in a work session. This allows departments to receive City Council feedback on large budget requests so that they can adjust their operating budgets accordingly.

At the same time, departments submit any new fees or changes to fees to OMB for a consolidated presentation to the City Council. OMB incorporates these changes when developing preliminary revenue estimates.

Each spring, departments review their current budget with actual spending, factoring in industry and economic trends, to submit their budget requests. These are reviewed by OMB and the City Manager. After discussions on the amounts, needs, and justifications of the requests, the budget requests are modified and consolidated into the City Manager's Recommended Budget.

The City Manager's Recommended Budget is reviewed with the City Council in a work session each spring. The purpose of this budget is to enable the City Council to comment on a balanced budget proposal before the City Manager is required to submit a proposed budget in May.

The Tentative Budget presented in May reflects the input received from the City Council and corrections identified by City Staff. The City Council adopts the Tentative Budget, which sets the legal expenditure limit.

After the public hearing concludes, the Final Budget is adopted at the first Council Meeting after the Tentative Budget is adopted, with any changes the City Council or City Staff recommends not exceeding the expenditure limit already set.

# Budget Timeline





# State and Federal Fiscal Influences

## **Census Estimate Figures Used For Shared Revenue Distribution**

Cities and towns use annual census estimates to distribute shared revenue per state statute. The decennial census figure is used for the year in which the decennial count is completed, and for each subsequent year, the census estimate is used. This provides a way for growing cities to capture revenue related to their growth. For cities that are 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 Survivors Insurance (OASI) and Medicare. The current contribution rate for OASI is 6.2% for employees and 6.2% for employers on the first \$176,100 of salary. The contribution rate for Medicare is 1.45% 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 11.86% toward retirement and 0.14% toward long-term disability. State law requires ASRS to administer an Alternate Contribution Rate (ACR) of 9.75% to participating employers that employ ASRS retirees who return to work. The law requires an ACR to 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 one and two. Employee and employer contribution rates for Tier three 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 municipalities to post the following documents on their websites within seven days of adoption or filing and must remain accessible for five years:

- Adopted tentative and final budget forms from the Auditor General's Office.
- Audited financial statements.

The Auditor General also requires municipalities to include employee compensation and benefits reporting in their budget schedules. In addition, the League of Arizona Cities and Towns recommends posting the Annual Expenditure Limitation Report (AELR) for public transparency. If audited financial statements are not filed on time, the City must:

- Post a prescribed form from the Auditor General stating that the financial statements are pending, the reasons for the delay, and the estimated completion date.
- File this same form with the Auditor General, the Speaker of the House, and the President of the Senate.

If audited financial statements remain incomplete by the time the next fiscal year's budget is adopted, the governing body must include the prescribed form in the published budget. The form must disclose that the required financial statements (per A.R.S. §41-1279.07) are pending, the reasons for the delay, and the estimated completion date.



### **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, may at its sole discretion, contract for water and wastewater service with a municipality and shall provide payment for such services.

### **Adopting New Water Rates**

State law prohibits a municipality from assessing or collecting fees on new water or wastewater services 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 as well as the overall expenses for providing the services to be posted on the municipality's website. A 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 10 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. All other leases must establish a lease term limit of 25 years while preserving the government lessor's ability to abate the GPLET tax for up to 8 years for properties located in a central business district; modifications to the definition of a central business district; new transparency requirements for government lessors in conjunction with the Department of Revenue (DOR) 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 state 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 grandfathered.)



### **Truth in Taxation**

State 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 14 but not more than 20 days before the date of the hearing for the proposed levy. The second publication must be at least 7 but not more than 10 days before the hearing. The hearing must be held at least 14 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 the deadline to publication 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 10 but not more than 20 days before the hearing on the proposed levy. When the Tentative Budget is published in a newspaper of local circulation for 2 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 the publication of the tentative budget summary, as outlined, notices of the final budget adoption meeting and the public hearing to hear from 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 15% 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 3 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’s primary property tax rate remains the same, 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>	40,060,000	49,643,000	(9,583,000)
<b>Water Fund</b>	10,085,000	17,937,000	(7,852,000)
<b>Wastewater Fund</b>	3,620,000	4,177,000	(557,000)
<b>Sanitation Fund</b>	2,570,000	1,739,000	831,000
<b>Court Fund</b>	345,000	1,330,000	(985,000)
<b>Court Enhancement Fund</b>	85,000	513,000	(428,000)
<b>Highway User Revenue Fund</b>	2,960,000	9,295,000	(6,335,000)
<b>LTAf Fund</b>	95,000	323,000	(228,000)
<b>Police Towing Fund</b>	25,000	33,000	(8,000)
<b>CDBG Fund</b>	312,000	312,000	0
<b>Debt Service Fund</b>	1,935,000	630,000	1,305,000
<b>*Special Projects Fund</b>	11,528,000	2,528,000	9,000,000
<b>Total before Contingency, Transfers, Depreciation &amp; Bonds</b>	73,620,000	88,460,000	(14,840,000)
<b>*Contingency</b>	0	11,000,000	(11,000,000)
<b>Total before Transfers, Depreciation &amp; Bonds</b>	73,620,000	99,460,000	(25,840,000)
<b>Transfers</b>	9,306,000	9,306,000	0
<b>Bond Proceeds/Principal</b>	8,500,000	2,246,000	6,254,000
<b>Depreciation</b>	0	3,150,000	(3,150,000)
<b>Total Sources/Uses</b>	91,426,000	114,162,000	(22,736,000)
<b>Fund Balance Beginning</b>			101,162,000
<b>Fund Balance Ending</b>			78,426,000

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

### Significant Fund Balance Changes

A significant change in fund balance occurs when the balance is expected to change by more than 10%. There are three primary reasons for the significant change: capital outlay, carry-forward projects, and increased costs.

*Capital Outlay* – The Water, Wastewater, General and Highway User Revenue Fund (HURF) Funds all have large capital projects budgeted for this fiscal year.

*Carry-Forward* – The Special Projects, General, Water, HURF, and Wastewater funds all have significant capital projects carried forward.

*Cost Increase*—The General, Water, Wastewater, Court, HURF, Police towing, and Special Projects all have increases in personnel, supplies, and services. The General Fund increased the amount in contingency.

*Other* – The Police Towing and LTAf—Dial-a-Ride Funds are estimated to have fund balance and are purposefully being spent down. The General Fund subsidizes all other funds, resulting in transfers that show a use of fund balance.

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

	General	Water	Wastewater	Sanitation	Court	Court Enhancement
<b>Beginning Fund Balance</b>	76,223,000	10,705,000	6,283,000	2,264,000	0	616,000
<b>Revenues</b>						
<b>Taxes</b>	20,326,000					
<b>Licenses and Permits</b>	1,145,000					
<b>Intergovernmental Grants</b>	14,599,000	0				
<b>Charges for Services</b>	300,000	9,585,000	3,500,000	2,520,000		
<b>Fines and Forfeitures</b>	20,000				220,000	55,000
<b>Miscellaneous</b>	3,595,000	500,000	120,000	50,000	125,000	30,000
<b>Total Revenues</b>	40,060,000	10,085,000	3,620,000	2,570,000	345,000	85,000
<b>Expenditures/Expenses</b>						
<b>Personnel Services</b>	27,250,000	2,243,000	838,000	32,000	1,150,000	
<b>Supplies</b>	2,376,000	3,030,000	769,000	73,000	54,000	6,000
<b>Services</b>	7,130,000	1,332,000	511,000	1,634,000	126,000	10,000
<b>Special Projects</b>	1,530,000	364,000	109,000			
<b>Capital Outlay/Projects</b>	11,357,000	10,771,000	1,944,000			497,000
<b>Debt Service/Fees</b>		197,000	6,000			
<b>Contingency</b>	1,000,000					
<b>Total Expenditures/Expenses</b>	50,643,000	17,937,000	4,177,000	1,739,000	1,330,000	513,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>	(10,583,000)	(7,852,000)	(557,000)	831,000	(985,000)	(428,000)
<b>Bond Proceeds</b>	0	8,500,000	0	0	0	0
<b>Transfers In</b>	3,481,000	213,000	1,445,000		1,012,000	
<b>Transfers (Out)</b>	(4,167,000)	(3,725,000)	(973,000)	(441,000)		
<b>Depreciation</b>		(1,900,000)	(1,250,000)	0	0	0
<b>Bond Principal</b>		(787,000)	(29,000)	0		
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	(686,000)	2,301,000	(807,000)	(441,000)	1,012,000	0
<b>Net Change in Fund Balance</b>	(11,269,000)	(5,551,000)	(1,364,000)	390,000	27,000	(428,000)
<b>Ending Fund Balance</b>	64,954,000	5,154,000	4,919,000	2,654,000	27,000	188,000

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

	Highway User Revenue	Dial-A-Ride	Police Towing	Block Grant	Debt Service	Special Projects	Total
<b>Beginning Fund Balance</b>	3,287,000	0	0	0	784,000	1,000,000	101,162,000
<b>Revenues</b>							
<b>Taxes</b>					1,930,000		22,256,000
<b>Licenses and Permits</b>							1,145,000
<b>Intergovernmental Grants</b>	2,870,000	90,000		312,000		11,528,000	14,599,000
<b>Charges for Services</b>							15,905,000
<b>Fines and Forfeitures</b>			25,000				320,000
<b>Miscellaneous</b>	90,000	5,000			5,000		4,520,000
<b>Total Revenues</b>	2,960,000	95,000	25,000	312,000	1,935,000	11,528,000	73,620,000
<b>Expenditures/Expenses</b>							
<b>Personnel Services</b>	474,000		33,000			691,000	32,711,000
<b>Supplies</b>	854,000		0			176,000	7,338,000
<b>Services</b>	475,000	300,000	0			1,004,000	12,522,000
<b>Special Projects</b>	0					0	2,003,000
<b>Capital Outlay/Projects</b>	7,492,000	23,000		312,000		657,000	33,053,000
<b>Debt Service/Fees</b>					630,000		833,000
<b>Contingency</b>						10,000,000	11,000,000
<b>Total Expenditures/Expenses</b>	9,295,000	323,000	33,000	312,000	630,000	12,528,000	99,460,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/ Depreciation &amp; Bonds</b>							
	(6,335,000)	(228,000)	(8,000)	0	1,305,000	(1,000,000)	(25,840,000)
<b>Bond Proceeds</b>	0	0	0	0	0	0	8,500,000
<b>Transfers In</b>	3,055,000				100,000		9,306,000
<b>Transfers (Out)</b>							(9,306,000)
<b>Depreciation</b>	0	0	0	0	0	0	(3,150,000)
<b>Bond Principal</b>					(1,430,000)		(2,246,000)
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	3,055,000	0	0	0	(1,330,000)	0	3,104,000
<b>Net Change in Fund Balance</b>	(3,280,000)	(228,000)	(8,000)	0	(25,000)	(1,000,000)	(22,736,000)
<b>Ending Fund Balance</b>	7,000	(228,000)	(8,000)	0	759,000	0	78,426,000

## Three-Year Consolidated Summary

	<u>General</u>			<u>Court</u>			<u>Water</u>		
	<u>(Major Fund)</u>						<u>(Major Fund)</u>		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
<u>Actuals</u>	<u>Estimates</u>	<u>Budget</u>	<u>Actuals</u>	<u>Estimates</u>	<u>Budget</u>	<u>Actuals</u>	<u>Estimates</u>	<u>Budget</u>	
<b>Beginning Fund Balance</b>	63,110,855	83,072,763	76,223,000	393,989	497,436	0	19,441,499	20,992,145	10,705,000
<b>Revenues</b>									
<b>Taxes</b>	24,127,090	17,691,927	20,326,000						
<b>Licenses and Permits</b>	1,709,443	2,880,468	1,145,000						
<b>Intergovernmental</b>	16,830,319	12,810,500	14,599,000						
<b>Grants</b>	82,043	100,232	75,000				30,000	15,000	0
<b>Charges for Services</b>	359,252	296,407	300,000				12,031,508	8,901,921	9,585,000
<b>Fines and Forfeitures</b>	22,086	18,471	20,000	216,552	183,301	220,000			
<b>Miscellaneous</b>	10,657,829	1,257,334	3,595,000	130,953	113,260	125,000	871,988	655,817	500,000
<b>Total Revenues</b>	53,788,061	35,055,338	40,060,000	347,505	296,561	345,000	12,933,497	9,572,738	10,085,000
<b>Expenditures/Expenses</b>									
<b>Personnel Services</b>	21,947,121	19,415,700	27,250,000	1,008,540	879,181	1,150,000	2,093,067	1,803,022	2,243,000
<b>Supplies</b>	2,078,469	1,992,675	2,376,000	21,905	11,437	54,000	620,538	341,401	3,030,000
<b>Services</b>	5,149,290	4,733,439	7,130,000	113,603	95,708	126,000	1,652,806	1,468,190	1,332,000
<b>Special Projects</b>	2,731,050	4,322,424	1,530,000				2,097,601	446,941	364,000
<b>Capital Outlay/Projects</b>	3,498,719	2,313,794	11,357,000				0	1,014,296	10,771,000
<b>Debt Service/Fees</b>	389,932	0	0				277,251	117,833	197,000
<b>Contingency</b>	86,573	102,142	1,000,000						
<b>Total Expenditures/Expenses</b>	35,881,154	32,880,174	50,643,000	1,144,058	986,326	1,330,000	6,741,263	5,191,683	17,937,000
<b>Revenues over (under)</b>									
<b>Expenditures/Expenses</b>									
<b>Before Transfers/</b>									
<b>Depreciation &amp; Bonds</b>	17,906,908	2,175,164	(10,583,000)	(796,553)	(689,766)	(985,000)	6,192,234	4,381,055	(7,852,000)
<b>Bond Proceeds</b>							0	0	8,500,000
<b>Transfers In</b>	3,965,000	3,382,501	3,481,000	900,000	321,002	1,012,000	214,000	160,498	213,000
<b>Transfers (Out)</b>	(1,910,000)	(1,822,500)	(4,167,000)				(3,116,000)	(2,520,751)	(3,725,000)
<b>Depreciation</b>							(1,739,588)	(1,245,001)	(1,900,000)
<b>Bond Principal</b>							0	0	(787,000)
<b>Total Transfers In (Out)/</b>	2,487,000	2,055,000	(686,000)	900,000	321,002	1,012,000	(4,641,588)	(4,414,500)	2,301,000
<b>Depreciation &amp; Bonds</b>									
<b>Net Change in Fund Balance</b>	19,961,908	3,735,165	(11,269,000)	103,447	(368,764)	27,000	1,550,646	775,801	(5,551,000)
<b>Ending Fund Balance</b>	83,072,762	86,807,928	64,954,000	497,436	128,672	27,000	20,992,145	21,767,945	5,154,000

## Three-Year Consolidated Summary (Continued)

	<u>Wastewater</u>			<u>Sanitation</u>			<u>Debt Service</u>		
	2024 Actuals	2025 Estimates	2026 Budget	2024 Actuals	2025 Estimates	2026 Budget	2024 Actuals	2025 Estimates	2026 Budget
<b>Beginning Fund Balance</b>	8,641,729	9,013,632	6,283,000	1,677,912	2,269,512	2,264,000	730,583	809,395	784,000
<b>Revenues</b>									
<b>Taxes</b>							1,938,659	1,288,487	1,930,000
<b>Licenses and Permits</b>									
<b>Intergovernmental Grants</b>									
<b>Charges for Services</b>	3,664,524	2,934,687	3,500,000	2,401,285	1,857,969	2,520,000			
<b>Fines and Forfeitures</b>									
<b>Miscellaneous</b>	592,988	329,012	120,000	88,533	81,934	50,000	59,629	39,426	5,000
<b>Total Revenues</b>	4,257,512	3,263,700	3,620,000	2,489,817	1,939,903	2,570,000	1,998,288	1,327,914	1,935,000
<b>Expenditures/Expenses</b>									
<b>Personnel Services</b>	792,184	679,093	838,000	31,500	23,999	32,000			
<b>Supplies</b>	348,695	266,258	769,000	82,802	63,734	73,000			
<b>Services</b>	908,009	620,884	511,000	1,426,916	1,184,637	1,634,000			
<b>Special Projects</b>	19,198	30,565	109,000						
<b>Capital Outlay/Projects</b>	0	1,241,725	1,944,000						
<b>Debt Service/Fees</b>	7,524	3,389	6,000				1,315,725	325,425	630,000
<b>Contingency</b>									
<b>Total Expenditures/Expenses</b>	2,075,610	2,841,914	4,177,000	1,541,218	1,272,371	1,739,000	1,315,725	325,425	630,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>									
<b>Depreciation &amp; Bonds</b>	2,181,902	421,786	(557,000)	948,599	667,533	831,000	682,563	1,002,489	1,305,000
<b>Bond Proceeds</b>									
<b>Transfers In</b>	1,394,000	1,045,499	1,445,000				100,000	75,001	100,000
<b>Transfers (Out)</b>	(2,100,000)	1,800,000	(973,000)	(357,000)	(267,750)	(441,000)			
<b>Depreciation</b>	(1,103,999)	896,251	(1,250,000)						
<b>Bond Principal</b>	0	0	(29,000)				(703,750)	(1,380,000)	(1,430,000)
<b>Total Transfers In (Out)/Depreciation &amp; Bonds</b>	(1,809,999)	3,741,750	(807,000)	(357,000)	(267,750)	(441,000)	(603,750)	(1,304,999)	(1,330,000)
<b>Net Change in Fund Balance</b>	371,903	4,163,536	(1,364,000)	591,599	399,783	390,000	78,813	(302,510)	(25,000)
<b>Ending Fund Balance</b>	9,013,632	13,177,168	4,919,000	2,269,512	2,669,294	2,654,000	809,395	506,885	759,000

## Three-Year Consolidated Summary (Continued)

	Capital Streets			Special Projects (Major Fund)		
	2024 Actuals	2025 Estimates	2026 Budget	2024 Actuals	2025 Estimates	2026 Budget
<b>Beginning Fund Balance</b>	17,243,028	9,444,640	0	2,341,411	1,106,227	1,000,000
<b>Revenues</b>						
<b>Taxes</b>						
<b>Licenses and Permits</b>						
<b>Intergovernmental</b>						
<b>Grants</b>		4,008,238		5,537,768	1,164,505	11,528,000
<b>Charges for Services</b>	2,772,140		0			
<b>Fines and Forfeitures</b>						
<b>Miscellaneous</b>	667,933	330,709	0	459,681	60,207	
<b>Total Revenues</b>	3,440,073	4,338,947	0	5,997,449	1,224,713	11,528,000
<b>Expenditures/Expenses</b>						
<b>Personnel Services</b>				934,838	875,835	691,000
<b>Supplies</b>				289,497	142,051	176,000
<b>Services</b>				12,467	23,314	1,004,000
<b>Special Projects</b>				5,658,023	22,332	0
<b>Capital Outlay/Projects</b>	11,238,461	4,855,954	0	337,807	0	657,000
<b>Debt Service/Fees</b>						0
<b>Contingency</b>				0	0	10,000,000
<b>Total Expenditures/Expenses</b>	11,238,461	4,855,954	0	7,232,632	1,063,531	12,528,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/ Depreciation &amp; Bonds</b>	(7,798,388)	(517,007)	0	(1,235,184)	161,182	(1,000,000)
<b>Bond Proceeds</b>	0	0	0	0	0	0
<b>Transfers In</b>				27,857		
<b>Transfers (Out)</b>				(27,857)		
<b>Depreciation</b>	0	0	0	0	0	0
<b>Bond Principal</b>						
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	0	0	0	0	0	0
<b>Net Change in Fund Balance</b>	(7,798,388)	(517,007)	0	(1,235,184)	161,182	(1,000,000)
<b>Ending Fund Balance</b>	9,444,640	8,927,632	0	1,106,227	1,267,409	0

	Special Revenue			Total		
	(Aggregate without Special Projects Fund)					
	2024	2025	2026	2024	2025	2026
	Actuals	Estimates	Budget	Actuals	Estimates	Budget
<b>Beginning Fund Balance</b>	3,679,946	4,615,514	3,903,000	117,260,951	131,821,263	101,162,000
<b>Revenues</b>						
<b>Taxes</b>				26,065,749	18,980,414	22,256,000
<b>Licenses and Permits</b>				1,709,443	2,880,468	1,145,000
<b>Intergovernmental</b>				16,830,319	12,810,500	14,599,000
<b>Grants</b>	3,432,359	1,129,091	3,272,000	9,082,170	6,417,067	14,875,000
<b>Charges for Services</b>				21,228,709	13,990,984	15,905,000
<b>Fines and Forfeitures</b>	79,573	83,533	80,000	318,211	285,304	320,000
<b>Miscellaneous</b>	202,344	173,809	125,000	13,731,878	3,041,508	4,520,000
<b>Total Revenues</b>	3,714,276	1,386,433	3,477,000	88,966,479	58,406,245	73,620,000
<b>Expenditures/Expenses</b>						
<b>Personnel Services</b>	362,063	376,262	507,000	27,169,312	24,053,092	32,711,000
<b>Supplies</b>	275,070	215,414	860,000	3,716,977	3,032,970	7,338,000
<b>Services</b>	1,149,801	968,561	785,000	10,412,902	9,094,733	13,745,000
<b>Special Projects</b>	1,231,609	0	0	11,737,482	4,822,262	2,003,000
<b>Capital Outlay/Projects</b>	670,164	2,317,202	8,324,000	15,745,151	11,742,971	31,830,000
<b>Debt Service/Fees</b>				1,990,432	446,647	833,000
<b>Contingency</b>				86,573	102,142	11,000,000
<b>Total Expenditures/Expenses</b>	3,688,708	3,877,439	10,476,000	70,858,829	53,294,817	99,460,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>						
	25,568	(2,491,006)	(6,999,000)	18,107,650	5,111,428	(25,840,000)
<b>Bond Proceeds</b>						
<b>Transfers In</b>	910,000	1,585,000	3,055,000	7,510,857	6,569,501	9,306,000
<b>Transfers (Out)</b>				(7,510,857)	(2,811,001)	(9,306,000)
<b>Depreciation</b>				(2,843,587)	(348,750)	(3,150,000)
<b>Bond Principal</b>				(703,750)	(1,380,000)	(2,246,000)
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	823,000	910,000	1,902,000	(3,547,337)	2,029,750	3,104,000
<b>Net Change in Fund Balance</b>	935,568	(906,006)	(3,944,000)	14,560,312	7,141,178	(22,736,000)
<b>Ending Fund Balance</b>	4,615,541	3,709,508	(41,000)	131,821,263	138,962,441	78,426,000

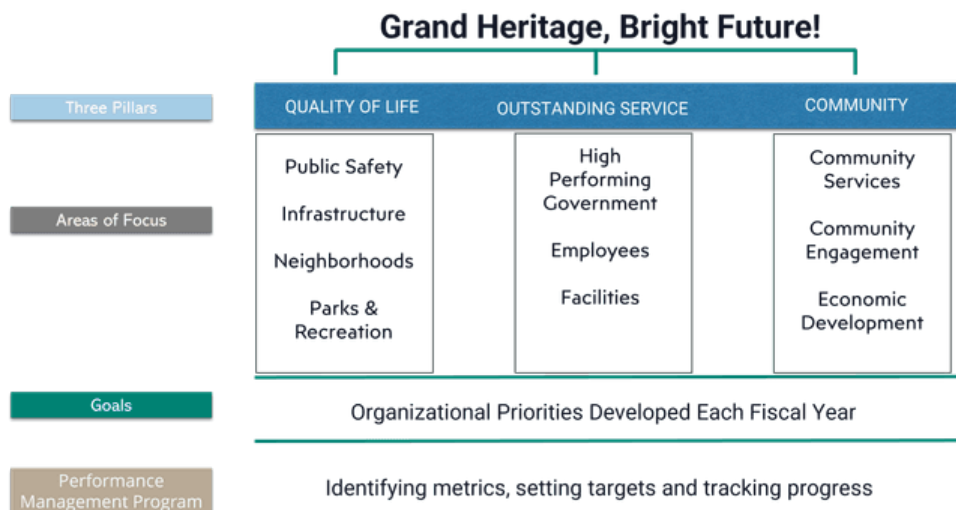
# Long-term and Strategic Planning



The City's long-term plans, such as the Capital Improvement Plan, Rate Study, General Plan, Facilities Master Plan and Parks Master Plan, are not just about the City's needs. They are a reflection of the community's voice, as resident feedback through the Community Survey is a crucial part of their creation. These plans, along with the community's input, are used to create the Strategic Plan, a comprehensive roadmap for the City's future.

The Strategic Plan, a key driver of policy implementation and program direction, plays a pivotal role in the development of the City's annual budget and capital improvement plan. Any requests for new funding are carefully evaluated in the context of their relationship to the plan, underscoring the importance of the City Council's role in ensuring the plan's successful implementation. The plan will be discussed annually with the City Council to review progress and determine priorities for the plan update, further highlighting their crucial involvement.

Using the City's mission, vision, values, and the motto of '**Grand Heritage, Bright Future!**', three pillars were created: quality of life, outstanding service, and community. These pillars serve as the foundation for the plan, and the areas of focus under them are the key drivers of the actions. This structure will remain consistent, providing a stable framework for staff efforts. The plan is a dynamic document that allows for updates to show the progress of each goal and to break the goals into more actionable pieces for management, departments, divisions, and even down to the employee.



# FY2026-2028 Quality of Life Goals



## **PUBLIC SAFETY:**

Public safety is the foundation of a thriving community. It protects individuals, property, and the community from harm, crime, and disasters. By integrating law enforcement, fire and emergency medical services, into proactive community efforts, we create an environment where residents feel secure and supported.

- **Priority:** Enhance community safety through proactive crime prevention initiatives while ensuring that public safety departments are well-equipped, well-trained, and adequately staffed.
- **Objectives:**
  1. Optimize staffing and operational readiness.
  2. Strengthen community safety through proactive crime prevention.
  3. Ensure that public safety personnel have access to the necessary resources, training, and modern equipment.
- **Actions:**
  - **Staffing and Training Optimization:** Establish a system to analyze current staffing levels, forecast gaps, and adjust resource allocation accordingly. Refine shift structures and staffing models.
  - **Community Policing Expansion:** Increase outreach programs, enhance Neighborhood Watch efforts, and host annual crime prevention events.
  - **Enhance Community Fire Prevention and Outreach:** Expand educational fire safety programs, partner with local organizations, and host annual fire safety events to increase community awareness and resilience.
  - **Asset Management:** Implement advanced inventory management software to optimize the maintenance and utilization of equipment and technology assets.
  - **Interagency Collaboration and Crisis Preparedness:** Forge formal partnerships with neighboring jurisdictions to coordinate crisis response and share best practices.

## **INFRASTRUCTURE:**

Infrastructure supports daily operations and future growth, comprising essential systems from roads and bridges to utilities and smart technologies that facilitate mobility, communication, and high-quality public services. Our focus is to develop a reliable, safe, and sustainable infrastructure that meets current demands and positions El Mirage for long-term success.

- **Priority:** Ensure reliable, safe, and sustainable infrastructure that supports city growth, improves mobility and accessibility, and enhances water and utility systems for long-term community well-being.
- **Objectives:**
  1. Prioritize road repairs in high-traffic and residential areas to improve safety, mobility, and accessibility.
  2. Strengthen water supply partnerships for long-term sustainability through collaboration with regional agencies.
  3. Modernize water, sewer, and stormwater management systems to enhance efficiency and environmental stewardship.
  4. Align infrastructure investments with community priorities and ensure transparency in funding practices.
- **Actions:**
  - **Pavement and Street Maintenance:** Evaluate and update the pavement maintenance plan for proactive repairs in targeted neighborhoods.
  - **Long-Term Infrastructure Investments:** Prioritize funding in utilities, streets, and stormwater systems to support sustainable growth.
  - **Development Impact Fees:** Analyze impact fees.
  - **Regional Collaboration:** Strengthen partnerships with state and federal agencies to secure additional funding for transportation, utility enhancements, and air quality improvements.
  - **Sustainable Water Management:** Forge partnerships with CAP, SRP, ADWR, and other agencies; implement conservation measures and groundwater recharge initiatives to ensure long-term water reliability and environmental sustainability.

## **NEIGHBORHOODS:**

Neighborhoods are the heart of El Mirage. They represent the unique residential communities—from downtown to adjacent areas—that contribute to our city's character. This priority focuses on revitalizing these neighborhoods through improved amenities, active partnerships, and initiatives that celebrate our heritage while enhancing residents' quality of life.

- **Priority:** Foster a more connected and engaged community by expanding focused outreach, hosting inclusive events, and building strategic partnerships with local organizations.

- **Objectives:**
  1. Strengthen collaboration among residents, property owners, and local businesses to drive neighborhood improvements.
  2. Enhance the unique character and local identity of El Mirage through targeted revitalization efforts.
  3. Enrich cultural identity through public art installations, cultural events, and innovative public space enhancements.
- **Actions:**
  - **Downtown Revitalization Plan:** Continue targeted improvements in infrastructure and public spaces, and enhance the city's aesthetic appeal.
  - **Property Improvement Incentives:** Encourage upgrades to storefronts, abatement of unsafe structures, and overall neighborhood appearance through coordination with property owners and proactive code enforcement.
  - **Arts and Culture Initiative:** Develop programs and public art projects that showcase local talent and heritage, including murals and interactive cultural events.
  - **Public Space Enhancements:** Upgrade parks, streetscapes, and community facilities to make them more accessible, safe, and attractive.

**PARKS AND RECREATION:**

Parks and recreation are essential for community well-being, offering spaces for physical activity, social interaction, and cultural enrichment. These public spaces—including parks, green areas, sports facilities, and community centers—serve as vital hubs that contribute to a healthy, vibrant lifestyle for all residents.

- **Priority:** Strengthen community bonds, promote health and wellness, and expand both recreational and cultural opportunities across all neighborhoods.
- **Objectives:**
  1. Upgrade parks and recreational spaces to ensure they are safe, accessible, and engaging.
  2. Boost resident participation through enhanced city events and recreational programs.
  3. Incorporate resident input into the planning and programming of parks and recreational facilities.
- **Actions:**
  - **Master Parks Study Implementation:** Establish and execute a plan to implement recommendations from the Master Parks Study, focusing on infrastructure, amenities, and programming improvements.
  - **Ongoing Maintenance and Upgrades:** Regularly maintain and upgrade park equipment and amenities to ensure a safe, accessible, and positive user experience.
  - **Facility Expansion:** Upgrade and expand recreational facilities by adding multi-use trails, community gardens, athletic fields, sports courts, and dedicated cultural event spaces.
  - **Community Engagement in Planning:** Engage stakeholders through surveys and public meetings to ensure that park improvements reflect residents' needs.

## **FY2026-2028 Outstanding Service Goals**



**HIGH-PERFORMANCE GOVERNMENT:**

A high-performing government is critical to delivering effective services and fostering trust within our community. This priority is dedicated to ensuring our city administration operates efficiently, transparently, and effectively while engaging residents in decision-making. We are committed to continuous improvement, clear communication, and accountability.

- **Priority:** Strengthen transparency, foster accountability, and improve city services by enhancing communication, increasing resident engagement, and strategically leveraging modern technology.
- **Objectives:**
  1. Foster a culture of transparency by improving communication with residents and expanding public access to information.
  2. Streamline city services to enhance accessibility and responsiveness.
  3. Enhance data-driven decision-making to continuously improve operational effectiveness.
- **Actions:**
  - **Communication Strategy Evaluation:** Conduct regular evaluations to refine public outreach activities.
  - **Technology Adoption:** Adopt modern digital platforms and technologies to optimize city operations.
  - **Resident Feedback Mechanisms:** Conduct regular community surveys and implement public performance dashboards to guide decision-making.

## **EMPLOYEES:**

City employees are essential to our operations, dedicated to delivering vital services and supporting our community. This priority focuses on cultivating a skilled and motivated workforce through comprehensive professional development, competitive compensation, and a supportive work environment.

- **Priority:** Support city employees through robust professional development, competitive compensation, and a positive, inclusive work environment that fosters career growth, innovation, and excellence.
- **Objectives:**
  1. Foster individual and organizational effectiveness by offering training initiatives to empower employees and support career advancement.
  2. Regularly assess employee satisfaction and identify areas for improvement.
  3. Ensure competitive salaries and benefits that align with market standards to attract and retain the top talent necessary for achieving the City's mission and goals.
- **Actions:**
  - **Communication Strategy Evaluation:** Conduct regular evaluations to refine public outreach activities.
  - **Technology Adoption:** Adopt modern digital platforms and technologies to optimize city operations.
  - **Resident Feedback Mechanisms:** Conduct regular community surveys and implement public performance dashboards to guide decision-making.

## **FACILITIES:**

City facilities are essential assets that support government operations and community services. This priority is dedicated to maintaining, modernizing, and enhancing our physical assets from city halls to community centers-ensuring they are safe, energy-efficient, and responsive to evolving needs.

- **Priority:** Maintain, modernize, and enhance city facilities to ensure efficient operations, safety, accessibility, and capacity for both organizational requirements and community use.
- **Objectives:**
  1. Evaluate opportunities to improve sustainability, energy efficiency, and resilience in city facilities.
  2. Ensure facilities are maintained, updated, and optimized to accommodate growing staffing needs, operational efficiency, and resident accessibility requirements.
  3. Assess and address current and projected space constraints to support service delivery and long-term growth.
- **Actions:**
  - **Energy and Cost Optimization:** Explore and implement options to optimize energy use, and reduce operational costs.
  - **Space Utilization & Expansion Planning:** Evaluate facility usage, identify overcrowding, and determine areas for consolidation or expansion. Assess the need for additional meeting rooms, public spaces, or city service offices to support operational efficiency and resident engagement.
  - **Periodic Audits:** Conduct facility audits to identify gaps and opportunities for modernization or expansion, ensuring long-term strategic planning.

# **FY2026-2028 Community Goals**



## **COMMUNITY SERVICES:**

Community services are vital programs and resources that enhance social well-being and support vulnerable populations. This priority focuses on strengthening and expanding our offerings, from health and housing initiatives to support for seniors and youth, to improve the overall quality of life for every resident.

- **Priority:** Strengthen and expand community services so that all residents have access to essential programs and support systems that improve overall well-being.
- **Objectives:**
  1. Improve communication and outreach about city partnerships, available services, and community resources.
  2. Expand and innovate service delivery to meet evolving resident needs.
  3. Strengthen and formalize partnerships with local organizations, nonprofits, and community groups to boost service effectiveness.

- **Actions:**
  - **Communication Strategy:** Develop and implement a comprehensive plan to raise awareness of city services and resources among residents.
  - **Needs Assessment:** Conduct an assessment and gap analysis of current services provided by the city and its partners.
  - **Affordable Housing and Support Programs:** Continue the affordable housing initiative while exploring additional programs that address housing affordability and social support.
  - **Engagement:** Engage community stakeholders through public meetings and surveys to refine and improve service delivery.

**COMMUNITY ENGAGEMENT:**

Community engagement is the active process of involving residents, businesses, and organizations in shaping the future of our city. Through transparent communication and strong partnerships, this priority ensures that diverse community voices are heard and incorporated into decision-making, resulting in inclusive and effective policies.

- **Priority:** Foster a more connected and informed community through expanded outreach, inclusive events, and active civic participation.
- **Objectives:**
  1. Promote transparency and inclusivity by leveraging diverse digital and in-person platforms to share information.
  2. Enhance partnerships with local faith-based organizations, schools, and civic groups to drive community involvement.
- **Actions:**
  - **Communication Engagement & Outreach:** Host public forums, town halls, and workshops while leveraging surveys and outreach campaigns to gather resident input, foster dialogue, and inform city improvements.
  - **Digital & Media Communication:** Enhance the city's website, social media, and traditional media channels to provide real-time updates, enable two-way communication, and keep residents informed through newsletters and press releases.
  - **Strategic Partnerships & Civic Education:** Collaborate with faith-based groups, schools, and civic organizations to co-host events, promote volunteer opportunities, and educate residents about local government operations.
  - **Mayor's Youth Commission:** Engage young residents in city initiatives, leadership development, and civic participation.

**ECONOMIC DEVELOPMENT:**

Economic development is key to ensuring long-term growth and prosperity for our community. This priority focuses on stimulating business growth, attracting investment, and creating job opportunities through strategic infrastructure investments, public-private partnerships, and workforce development initiatives.

- **Priority:** Drive sustainable economic growth by revitalizing business districts, expanding workforce development, and strengthening partnerships that support long-term development.
- **Objectives:**
  1. Revitalize commercial corridors through targeted property improvements, business incentives, and infrastructure enhancements.
  2. Expand workforce development initiatives to connect residents with career opportunities through partnerships with businesses, schools, and training programs.
  3. Expand and strengthen public-private partnerships to foster local economic innovation, attract investment, and support business retention and expansion.
- **Actions:**
  - **Business Corridor Enhancements:** Implement the Downtown Revitalization Plan, improving commercial aesthetic and increasing business attraction efforts.
  - **Expand Workforce Training:** Enhance job training opportunities in partnership with local businesses, educational institutions, and community organizations.
  - **Small Business Support:** Connect entrepreneurs with resources and financial assistance to enhance business sustainability and growth.

## **Long-range Financial Strategies**

The Council's strategic priorities and the CIP are intended to make the City more attractive to 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 the 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 tracts 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.

Given local, state, and national economic fluctuations, the City Council and administration recognize the need to ensure reserves are available for future revenue shortfalls. These reserves and the core value of ensuring long-term sustainability are crucial to maintaining the service levels our residents have come to expect. Therefore, a General Fund fiscal stabilization reserve of \$13 million has been set aside. The Council approved a utility rate study in 2023 that recommended reserves for each of the three utilities ranging from 1 to 3 months. With that in mind, the following policy guidelines help to ensure an adequate fund balance and sustainable operating expenditures:

1. The City shall maintain fiscal stabilization reserves equal to 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 5 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, meaning they have not been allocated for any specific activity. Although not allocated to a specific purpose, these funds are critical to 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 to attract residents and businesses by concentrating efforts and 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.
4. 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 and 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 by 2.25% per year.
  - a. Exceptions exist in:
    - i. Water, Wastewater, and Sanitation revenues are based on the rate study conducted by a third-party consultant.
    - ii. CDBG, Dial-a-Ride, Police Towing, and Special Projects are set equal to projected capital outlays and expenditures.
    - iii. Debt Service is based on actual expenditures, less beginning balances and transfers. The Levy Limit Worksheet provided by the Assessor's Office is used to calculate the rate and levy amount.
    - v. HURF estimated revenues are based on the State Shared Revenues - Budget estimates report provided by the Arizona League of Cities and Towns
  - b. Revenues not directly under City control are based on the budget.
  - c. The State of Arizona's elimination of the residential lease tax negatively impacted just over \$1 million in City revenues. The City's sound fiscal management strategies over the years allowed for the absorption of this unexpected decrease in revenue, and the budget calls for no additional taxes for FY2026.
3. Most expenditures are projected to increase by 3% per year, with personnel at 7.5% for FY2026-29 and 5% for the following years.
  - a. Exceptions exist in:
    - i. Water, Wastewater and Sanitation expenses are based on the most recent rate study.
    - ii. CDBG expenses match revenue estimates.
    - iii. Debt Service is based on actual expenditure schedules.
    - iv. Special Projects and Contingency expenditures are determined during the budget process.
  - b. Current year expenditures are based on the budget, less capital.
4. Capital is from the summary sheets included in this document.
  - a. The current year's capital reflects 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

General Fund						
111	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	76,223,000	64,252,000	55,898,000	46,653,000	37,762,000	76,223,000
Revenues (1)	40,060,000	38,961,000	39,838,000	40,734,000	41,651,000	201,244,000
Expenditures (2)	39,745,000	40,949,000	43,545,000	46,641,000	48,880,000	219,760,000
Special Projects	0	0	0	0	0	0
Borrowing	0	0	0	0	0	0
Capital	11,357,000	5,293,000	6,282,000	5,284,000	5,393,000	33,609,000
Transfers In/(Out)	(929,000)	(1,073,000)	744,000	2,300,000	2,938,000	3,980,000
Subtotal	64,252,000	55,898,000	46,653,000	37,762,000	28,078,000	28,078,000
Reserve	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
Ending Balance (EB)	51,252,000	42,898,000	33,653,000	24,762,000	15,078,000	15,078,000

HURF						
131	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	3,287,000	0	0	0	0	3,287,000
Revenues (1)	2,960,000	3,027,000	3,095,000	3,165,000	3,236,000	15,483,000
Expenditures (2)	1,810,000	1,880,000	1,960,000	2,050,000	2,120,000	9,820,000
Capital	7,492,000	4,337,000	2,475,000	1,423,000	1,400,000	17,127,000
Transfers In/(Out)	3,055,000	3,190,000	1,340,000	308,000	284,000	8,177,000
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Water						
511	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	10,705,000	7,053,000	7,436,000	8,487,000	10,746,000	10,705,000
Revenues (1)	10,085,000	12,179,000	13,008,000	13,658,000	10,375,000	59,305,000
Borrowing	8,500,000	0	0	0	0	8,500,000
Expenditures (2)	6,970,000	6,920,000	7,240,000	7,570,000	7,850,000	36,550,000
Debt Service	984,000	973,000	973,000	691,000	691,000	4,312,000
Capital	10,771,000	391,000	232,000	236,000	240,000	11,870,000
Transfers In/(Out)	(3,512,000)	(3,512,000)	(3,512,000)	(2,902,000)	(2,993,500)	(16,431,500)
Subtotal	7,053,000	7,436,000	8,487,000	10,746,000	9,346,500	9,346,500
Reserve	3,210,000	3,295,000	3,448,000	3,557,000	3,636,000	3,636,000
Ending Balance	3,843,000	4,141,000	5,039,000	7,189,000	5,710,500	5,710,500

Wastewater						
541	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	6,283,000	6,166,000	7,282,000	7,747,000	2,528,000	6,283,000
Revenues (1)	3,620,000	3,345,000	3,358,000	3,372,000	3,397,500	17,092,500
Borrowing	0	0	0	0	0	0
Expenditures (2)	2,230,000	2,230,000	2,330,000	2,450,000	2,540,000	11,780,000
Debt Service	35,000	35,000	35,000	35,000	35,000	175,000
Capital	1,944,000	436,000	1,000,000	5,400,000	400,000	9,180,000
Transfers In/(Out)	472,000	472,000	472,000	(706,000)	(1,263,500)	(553,500)
Subtotal	6,166,000	7,282,000	7,747,000	2,528,000	1,687,000	1,687,000
Reserve	2,074,500	2,118,500	2,192,000	2,243,500	2,296,000	2,296,000
Ending Balance	4,091,500	5,163,500	5,555,000	284,500	(609,000)	(609,000)

Sanitation						
591	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	2,264,000	2,654,000	2,467,500	2,227,000	1,931,500	2,264,000
Revenues (1)	2,570,000	2,316,000	2,325,000	2,334,500	2,344,000	11,889,500
Borrowing	0	0	0	0	0	0
Expenditures (2)	1,739,000	2,061,500	2,124,500	2,189,000	2,255,500	10,369,500
Debt Service	0	0	0	0	0	0
Capital	0	0	0	0	0	0
Transfers In/(Out)	(441,000)	(441,000)	(441,000)	(441,000)	(441,000)	(2,205,000)
Subtotal	2,654,000	2,467,500	2,227,000	1,931,500	1,579,000	1,579,000
Reserve	387,500	397,500	408,000	418,500	429,500	429,500
Ending Balance	2,266,500	2,070,000	1,819,000	1,513,000	1,149,500	1,149,500

Municipal Court						
114	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance		0	0	0	0	0
Revenues (1)	345,000	353,000	361,000	369,000	377,000	1,805,000
Expenditures (2)	1,357,000	1,398,000	1,440,000	1,483,000	1,527,000	7,205,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	1,012,000	1,045,000	1,079,000	1,114,000	1,150,000	5,400,000
Subtotal	0	0	0	0	0	0
Reserve	0					0
Ending Balance	0	0	0	0	0	0

Municipal Court Enhancement						
121	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	616,000	184,000	251,000	320,000	391,000	616,000
Revenues (1)	85,000	87,000	89,000	91,000	93,000	445,000
Expenditures (2)	20,000	20,000	20,000	20,000	20,000	100,000
Capital	497,000	0	0	0	0	497,000
Transfers In/(Out)						0
Subtotal	184,000	251,000	320,000	391,000	464,000	464,000
Reserve	0	0	0	0	0	0
Ending Balance	184,000	251,000	320,000	391,000	464,000	464,000

CDBG						
148	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	0	0	0	0	0	0
Revenues (1)	312,000	633,000	0	0	350,000	1,295,000
Expenditures (2)		0	0	0	0	0
Capital	312,000	633,000	0	0	350,000	1,295,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Debt Service						
161	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	784,000	759,000	734,000	674,000	614,000	784,000
Revenues (1)	1,935,000	1,935,000	1,800,000	1,800,000	750,000	8,220,000
Expenditures (2)	2,060,000	2,060,000	1,960,000	1,960,000	850,000	8,890,000
Capital	0	0	0			0
Transfers In/(Out)	100,000	100,000	100,000	100,000	100,000	500,000

Subtotal	759,000	734,000	674,000	614,000	614,000	614,000
Reserve	193,500	193,500	180,000	180,000	75,000	75,000
Ending Balance	565,500	540,500	494,000	434,000	539,000	539,000

Dial-A-Ride (LTAF)						
141	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	0	0	0	0	0	0
Revenues (1)	95,000	95,000	95,000	95,000	95,000	475,000
Expenditures (2)	300,000	300,000	300,000	300,000	300,000	1,500,000
Capital	23,000	0	0	0	0	23,000
Transfers In/(Out)	228,000	205,000	205,000	205,000	205,000	1,048,000
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Police Towing						
128	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	0	0	0	0	0	0
Revenues (1)	25,000	26,000	27,000	28,000	29,000	135,000
Expenditures (2)	40,000	40,000	40,000	50,000	50,000	220,000
Capital	0	0	0	0	0	0
Transfers In/(Out)	15,000	14,000	13,000	22,000	21,000	85,000
Subtotal	0	0	0	0	0	0
Reserve	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

Special Projects						
149	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	1,000,000	0	0	0	0	1,000,000
Revenues (1)	11,528,000	10,000,000	10,427,000	10,000,000	10,000,000	51,955,000
Expenditures (2)	11,871,000	10,000,000	10,000,000	10,000,000	10,000,000	51,871,000
Capital	657,000	0	427,000	0	0	1,084,000
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

Citywide Total	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 YR Summary
Beginning Balance	101,162,000	81,068,000	74,068,500	66,108,000	53,972,500	101,162,000
Revenues (1)	73,620,000	72,957,000	74,423,000	75,646,500	72,697,500	369,344,000
Development Revenue	0	0	0	0	0	0
Expenditures (2)	68,142,000	67,858,500	70,959,500	74,713,000	76,392,500	358,065,500
Debt Service	1,019,000	1,008,000	1,008,000	726,000	726,000	4,487,000
Borrowing	8,500,000	0	0	0	0	8,500,000
Capital	33,053,000	11,090,000	10,416,000	12,343,000	7,783,000	74,685,000
Transfers In/(Out)	0	0	0	0	0	0
Subtotal	81,068,000	74,068,499	66,107,998	53,972,500	41,768,500	41,768,500
Reserve	18,865,500	19,004,500	19,228,000	19,399,000	19,436,500	19,436,500
Ending Balance	62,202,500	55,063,999	46,879,998	34,573,500	22,332,000	22,332,000

\*Difference in current year End Fund Balance is due to depreciation and rounding.

## Short-term Factors

The budget process allows multiple parties to discuss the needs of the City, as well as issues and short-term factors that should be acknowledged when developing the budget. For FY2026, the City is addressing several growth and maintenance needs. Some of the more significant factors are listed below:

- As the City approaches residential build-out, the budget focuses on maintaining and incrementally improving service delivery while keeping taxes and fees low.
- The implementation of a new Memorandum of Understanding (MOU) with the Police Association addresses not only salaries and benefits but also safety and training costs.
- Streamlining current operations with the implementation of new inventory, project tracking, finance, and mass notification software systems.

## Factors Affecting Economic Conditions

The City's economic goal is to create a community that provides its residents with 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 several 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.

There continues to be an over-reliance on state-shared revenues. The City is preparing for a decrease in state-shared revenues in subsequent years based on a reduction in urban revenue sharing. State-shared revenues are distributions of sales, income, vehicle, and gasoline taxes based on a statewide formula implemented due to 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 the next 100 years. Future capital investments in utility infrastructure approved by the Mayor and Council support the City's mission to provide residents with a reliable and safe water source.

## Priorities

In addition to the Council's Strategic Plan, the City Manager, with approval from the City Council, provides the current year's priorities when establishing the budget. These priorities include:

- Analyze development impact fees in addition to the utility rates in forecasts.
- Invest in neighborhood services, parks and recreation, and arts and culture.
- Plan for more ways to facilitate and invest in community engagement and outreach.
- Update and improve the Council Chambers and streaming of council meetings.

This year's priorities are similar to last year's 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 continues to outpace growth. Legislative restrictions on growth and development within the City's boundaries unduly restrain the opportunities to maximize the 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 commercial development.

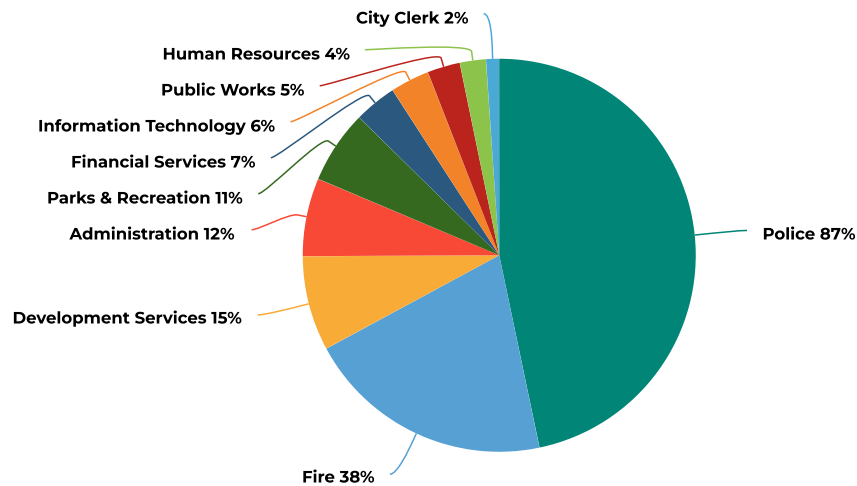
# Personnel Changes

Through the budget process, the City Council authorized two full-time equivalent new positions in the following departments:

- Administration added one full-time equivalent position to better meet the communication needs of the City.
- Parks and Recreation added one full-time equivalent position in order to better support the City's residents with various park and recreation needs.

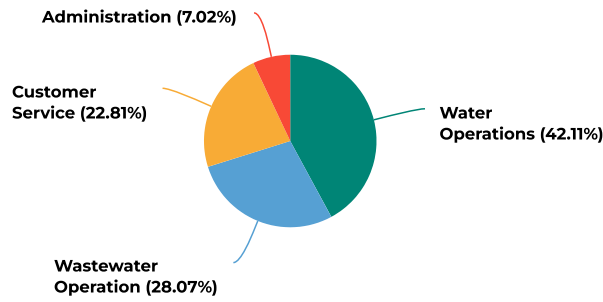
GENERAL FUNDS	Authorized Positions for Fiscal Year ending June 30				
	2023	2024	2025	2026	Change
<b>City Clerk</b>	2.0	2.0	2.0	2.0	0.0
<b>Administration</b>	10.1	13.5	11.0	12.0	1.0
<b>Information Technology</b>	5.0	6.0	6.0	6.0	0.0
<b>Human Resources</b>	4.0	4.0	4.0	4.0	0.0
<b>Financial Services</b>	6.5	6.5	6.5	6.5	0.0
<b>Public Works</b>	11.8	13.2	5.0	5.0	0.0
<b>Development Services</b>	13.5	14.5	14.5	14.5	0.0
<b>Parks &amp; Recreation</b>	0.0	0.0	10.2	11.2	1.0
<b>Police</b>	81.0	87.0	87.0	87.0	0.0
<b>Fire</b>	37.0	38.0	38.0	38.0	0.0
<b>Total General Fund</b>	170.9	184.7	184.2	186.2	2.0

**FY26 General Fund Positions by Department**



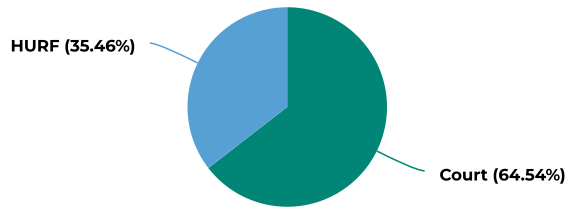
ENTERPRISE FUNDS	2023	2024	2025	2026	Change
<b>Wastewater Operations</b>	8.0	8.0	8.0	8.0	0.0
<b>Water Operations</b>	11.0	11.0	12.0	12.0	0.0
<b>Customer Service</b>	6.0	6.5	6.5	6.5	0.0
<b>Administration</b>	2.0	2.0	2.0	2.0	0.0
<b>Total Enterprise Funds</b>	27.0	27.5	28.5	28.5	0.0

### FY26 Enterprise Funds Positions by Department



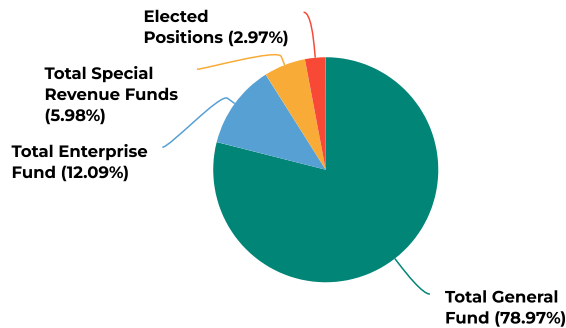
SPECIAL REVENUE FUNDS	2023	2024	2025	2026	Change
<b>Court</b>	9.1	9.1	9.1	9.1	0.0
<b>HURF</b>	4.0	4.0	5.0	5.0	0.0
<b>Total Special Revenue Funds</b>	13.1	13.1	14.1	14.1	0.0

### FY26 Special Revenue Funds Positions by Fund



	2023	2024	2025	2026	Change
<b>Total Non-Elected Positions</b>	211.0	225.3	226.8	228.8	2.0
<b>Elected Positions</b>	7.0	7.0	7.0	7.0	0.0
<b>Total Positions</b>	218.0	232.3	233.8	235.8	2.0

### FY26 Citywide Positions by Fund Type



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# **FUND SUMMARIES**

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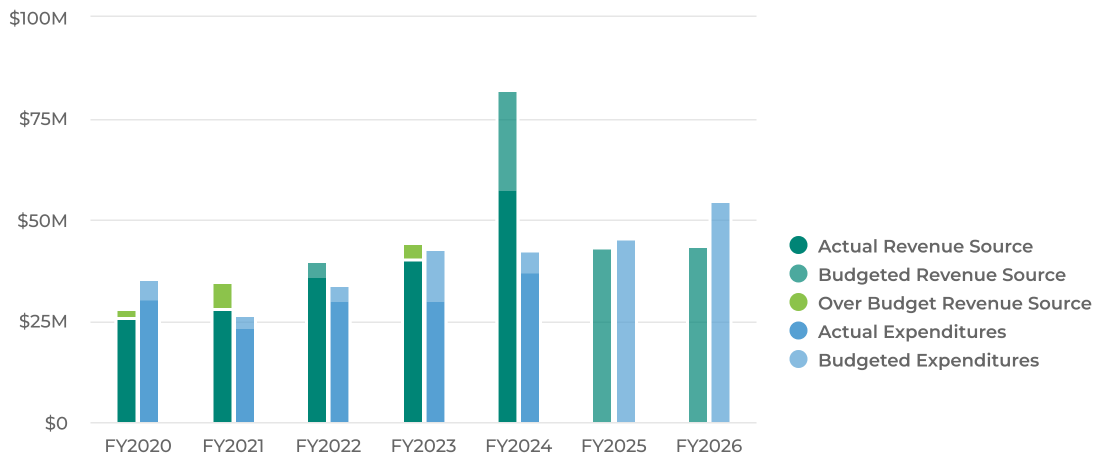


# General

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

## Summary

The City of El Mirage is projecting \$43.5M of revenue, including transfers, in FY2026, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to increase by 3.0%, or \$1.6M, to \$54.8M, including transfers and contingencies. For more details, see the "General Fund Departments" section.



## General Comprehensive Summary

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$41,946,000	\$45,826,000	\$60,796,500
<b>Revenues</b>			
Program	\$5,320,677	\$2,900,000	\$3,385,000
General	\$44,368,629	\$35,885,000	\$36,675,000
Other Financing Sources	\$4,098,755	\$0	\$0
Transfers	\$3,965,000	\$4,510,000	\$3,481,000
<b>Total Revenues:</b>	<b>\$57,753,061</b>	<b>\$43,295,000</b>	<b>\$43,541,000</b>
<b>Expenditures</b>			
Personnel Services			
General Government	\$6,622,901	\$6,729,000	\$7,467,000
Culture and Recreation	\$0	\$962,000	\$1,018,000
Public Safety	\$15,324,220	\$17,529,000	\$18,765,000
<b>Total Personnel Services:</b>	<b>\$21,947,121</b>	<b>\$25,220,000</b>	<b>\$27,250,000</b>
Supplies			
General Government	\$956,077	\$464,000	\$664,000
Culture and Recreation	\$0	\$93,000	\$650,000
Public Safety	\$1,008,110	\$1,033,000	\$1,062,000
<b>Total Supplies:</b>	<b>\$1,964,188</b>	<b>\$1,590,000</b>	<b>\$2,376,000</b>
Services			
General Government	\$3,197,730	\$1,429,000	\$3,260,000
Culture and Recreation	\$0	\$140,000	\$973,000
Public Safety	\$2,105,394	\$1,718,000	\$2,897,000
<b>Total Services:</b>	<b>\$5,303,124</b>	<b>\$3,287,000</b>	<b>\$7,130,000</b>
Special Projects			
General Government	\$2,284,297	\$7,033,000	\$442,000
Culture and Recreation	\$0	\$424,000	\$281,000
Public Safety	\$340,026	\$425,000	\$807,000
<b>Total Special Projects:</b>	<b>\$2,624,323</b>	<b>\$7,882,000</b>	<b>\$1,530,000</b>
Capital Outlay			
General Government	\$2,542,161	\$1,482,000	\$2,504,000
Culture and Recreation	\$0	\$2,183,000	\$5,720,000
Public Safety	\$621,457	\$1,414,000	\$3,133,000
<b>Total Capital Outlay:</b>	<b>\$3,163,618</b>	<b>\$5,079,000</b>	<b>\$11,357,000</b>
Debt Service - Interest/Fees			
General Government	\$361,484	\$0	\$0
<b>Total Debt Service - Interest/Fees:</b>	<b>\$361,484</b>	<b>\$0</b>	<b>\$0</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted
Debt Service			
General Government	\$28,448	\$0	\$0
<b>Total Debt Service:</b>	<b>\$28,448</b>	<b>\$0</b>	<b>\$0</b>
Other Financing Uses/Special/Extra			
General Government	\$1,910,000	\$2,430,000	\$4,167,000
<b>Total Other Financing Uses/Special/Extra:</b>	<b>\$1,910,000</b>	<b>\$2,430,000</b>	<b>\$4,167,000</b>
Reconciling and Non-Cash			
General Government	\$86,573		\$1,000,000
<b>Total Reconciling and Non-Cash:</b>	<b>\$86,573</b>		<b>\$1,000,000</b>
<b>Total Expenditures:</b>	<b>\$37,388,878</b>	<b>\$45,488,000</b>	<b>\$54,810,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$20,364,183</b>	<b>-\$2,193,000</b>	<b>-\$11,269,000</b>
<b>Ending Fund Balance:</b>	<b>\$62,310,183</b>	<b>\$43,633,000</b>	<b>\$49,527,500</b>

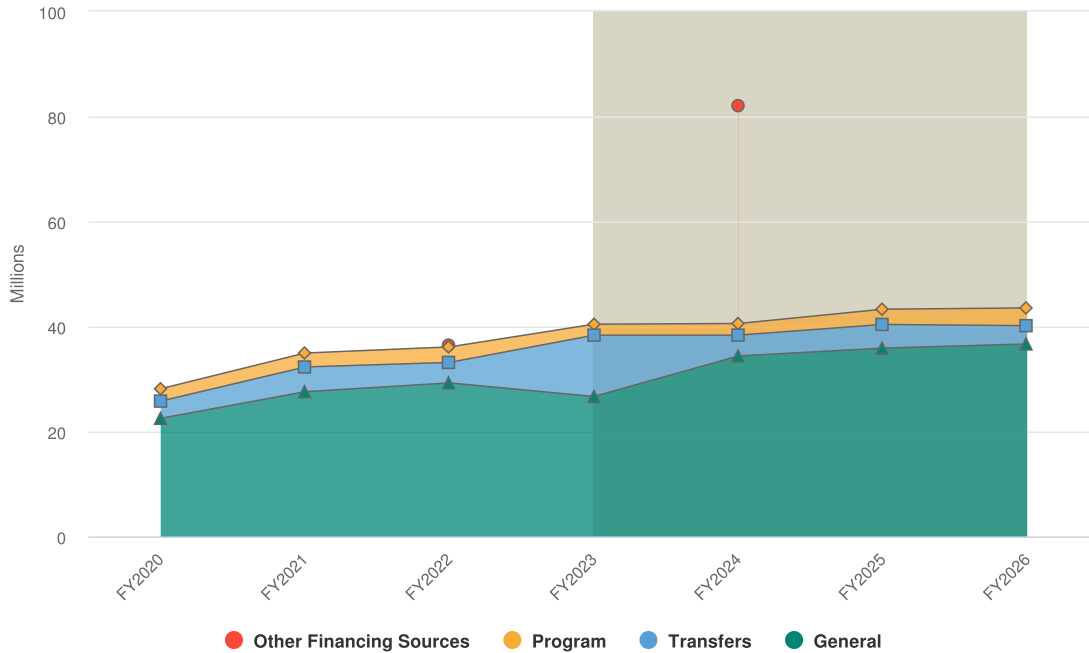


# Revenues

The major revenue increase is from potential building permit and inspection fees of \$2.2M for FY2026. Overall, intergovernmental revenues, property taxes, and City sales tax make up about 85% of the revenues in the General Fund, excluding transfers. The City does not track grants through the General Fund. Grant activity and projections can be accessed in the Special Projects Fund near the end of the budget documents. Revenues are conservatively estimated through a manual process of comparing the last few years' budgets and actuals along with industry sources predicting market conditions to create a budget number.

As part of the budget process, departments review and adjust fees, which is a source of revenue for the City. To see the full fee schedule, click the following hyperlink [Fee Schedule](#).

## Budgeted and Historical 2026 Revenues



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
<b>Charges for Services</b>					
<b>License</b>					
BUSINESS LICENSE FEES	\$44,120	\$45,000	\$45,000	0%	\$0
<b>Total License:</b>	<b>\$44,120</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>0%</b>	<b>\$0</b>
<b>Permits</b>					
BUILDING PERMIT FEES	\$1,665,323	\$850,000	\$1,100,000	29.4%	\$250,000
<b>Total Permits:</b>	<b>\$1,665,323</b>	<b>\$850,000</b>	<b>\$1,100,000</b>	<b>29.4%</b>	<b>\$250,000</b>
<b>Fees</b>					
ENGINEERING & INSPECTION FEES	\$1,828,004	\$850,000	\$1,100,000	29.4%	\$250,000
PLAN CHECK FEES	\$476,394	\$500,000	\$475,000	-5%	-\$25,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
PLANNING AND ZONING FEES	\$59,506	\$40,000	\$40,000	0%	\$0
FIRE PREVENTION	\$36,112	\$40,000	\$40,000	0%	\$0
<b>Total Fees:</b>	<b>\$2,400,016</b>	<b>\$1,430,000</b>	<b>\$1,655,000</b>	<b>15.7%</b>	<b>\$225,000</b>
<b>Charges for Service</b>					
<b>Charges for Service</b>					
POLICE DEPT REPORTS	\$8,895	\$5,000	\$5,000	0%	\$0
CPR CLASS FEE	\$180	\$0	\$0	0%	\$0
RURAL METRO TRANSPORTS	\$98,332	\$100,000	\$100,000	0%	\$0
SENIOR CONGREGATE MEALS	\$0	\$0	\$10,000	N/A	\$10,000
SPECIAL EVENTS	\$12,897	\$10,000	\$10,000	0%	\$0
<b>Total Charges for Service:</b>	<b>\$121,494</b>	<b>\$115,000</b>	<b>\$125,000</b>	<b>8.7%</b>	<b>\$10,000</b>
<b>Rent</b>					
FACILITY RENTALS	\$4,124	\$5,000	\$5,000	0%	\$0
LAND RENTALS/LEASES	\$209,829	\$150,000	\$150,000	0%	\$0
RAMADA RENTALS	\$5,430	\$5,000	\$5,000	0%	\$0
RENT/UTILITIES-LIBRARY	\$15,000	\$15,000	\$15,000	0%	\$0
ATHLETIC FIELD RENTALS	\$3,375	\$0	\$0	0%	\$0
<b>Total Rent:</b>	<b>\$237,758</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Charges for Service:</b>	<b>\$359,252</b>	<b>\$290,000</b>	<b>\$300,000</b>	<b>3.4%</b>	<b>\$10,000</b>
<b>Fines and Forfeitures</b>					
<b>Other</b>					
JAIL INCARCERATION FEES	\$17,186	\$15,000	\$15,000	0%	\$0
DSPLY SUS PLATE	\$4,697	\$5,000	\$5,000	0%	\$0
<b>Total Other:</b>	<b>\$22,086</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Fines and Forfeitures:</b>	<b>\$22,086</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>	<b>\$0</b>
<b>Other</b>					
<b>Auction Proceeds</b>					
AUCTION PROCEEDS	\$10,854	\$30,000	\$30,000	0%	\$0
<b>Total Auction Proceeds:</b>	<b>\$10,854</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>	<b>\$0</b>
<b>Unclassified Revenues</b>					
UNCLASSIFIED REVENUES	\$170,342	\$150,000	\$150,000	0%	\$0
<b>Total Unclassified Revenues:</b>	<b>\$170,342</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>0%</b>	<b>\$0</b>
<b>Cash Over-Short</b>					
<b>Total Cash Over-Short:</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Reimbursements</b>					
REIMBURSEMENTS	\$0	\$10,000	\$5,000	-50%	-\$5,000
<b>Total Reimbursements:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>-50%</b>	<b>-\$5,000</b>

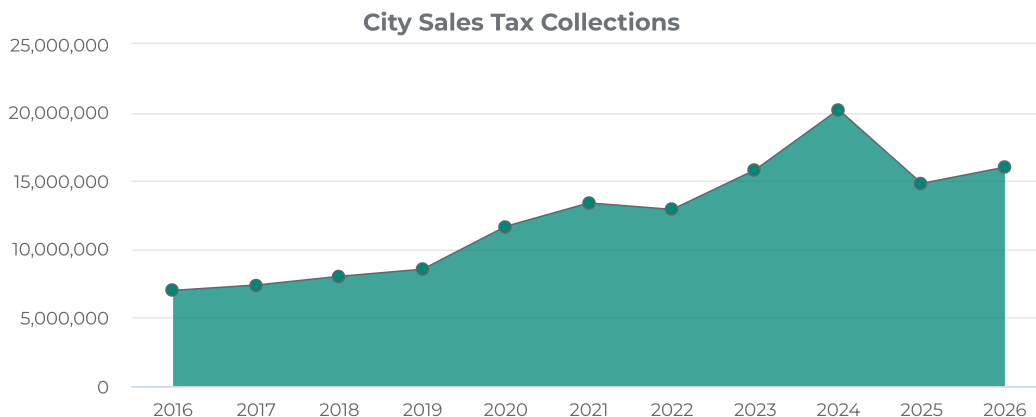
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Recovery From Prior Year</b>					
RECOVERY FROM PRIOR YEAR	\$566,469	\$5,000	\$5,000	0%	\$0
<b>Total Recovery From Prior Year:</b>	<b>\$566,469</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Other:</b>	<b>\$747,666</b>	<b>\$195,000</b>	<b>\$190,000</b>	<b>-2.6%</b>	<b>-\$5,000</b>
<b>Total Charges for Services:</b>	<b>\$5,238,462</b>	<b>\$2,830,000</b>	<b>\$3,310,000</b>	<b>17%</b>	<b>\$480,000</b>
<b>Operating Grants and Contributions</b>					
<b>Grants</b>					
ARIZONA FIRE INS PREMIUM TAX	\$82,043	\$70,000	\$75,000	7.1%	\$5,000
<b>Total Grants:</b>	<b>\$82,043</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>7.1%</b>	<b>\$5,000</b>
<b>Contributions-Donations</b>					
<b>Total Contributions-Donations:</b>	<b>\$172</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Operating Grants and Contributions:</b>	<b>\$82,215</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>7.1%</b>	<b>\$5,000</b>
<b>Total Program:</b>	<b>\$5,320,677</b>	<b>\$2,900,000</b>	<b>\$3,385,000</b>	<b>16.7%</b>	<b>\$485,000</b>
<b>General</b>					
<b>Taxes</b>					
<b>Property</b>					
PRIMARY PROPERTY TAX	\$2,813,285	\$3,070,000	\$3,276,000	6.7%	\$206,000
<b>Total Property:</b>	<b>\$2,813,285</b>	<b>\$3,070,000</b>	<b>\$3,276,000</b>	<b>6.7%</b>	<b>\$206,000</b>
<b>City Sales</b>					
CITY SALES TAX	\$20,210,056	\$16,000,000	\$16,000,000	0%	\$0
<b>Total City Sales:</b>	<b>\$20,210,056</b>	<b>\$16,000,000</b>	<b>\$16,000,000</b>	<b>0%</b>	<b>\$0</b>
<b>Franchise</b>					
FRANCHISE FEES	\$1,103,749	\$950,000	\$1,050,000	10.5%	\$100,000
<b>Total Franchise:</b>	<b>\$1,103,749</b>	<b>\$950,000</b>	<b>\$1,050,000</b>	<b>10.5%</b>	<b>\$100,000</b>
<b>Total Taxes:</b>	<b>\$24,127,090</b>	<b>\$20,020,000</b>	<b>\$20,326,000</b>	<b>1.5%</b>	<b>\$306,000</b>
<b>Unrestricted State Revenue</b>					
<b>Intergovernmental</b>					
<b>Shared Income</b>					
STATE INCOME TAX	\$9,535,720	\$7,730,000	\$7,133,000	-7.7%	-\$597,000
<b>Total Shared Income:</b>	<b>\$9,535,720</b>	<b>\$7,730,000</b>	<b>\$7,133,000</b>	<b>-7.7%</b>	<b>-\$597,000</b>
<b>Shared Auto-Gas-Transport</b>					
VEHICLE LICENSE TAX	\$1,867,162	\$1,750,000	\$1,940,000	10.9%	\$190,000
<b>Total Shared Auto-Gas-Transport:</b>	<b>\$1,867,162</b>	<b>\$1,750,000</b>	<b>\$1,940,000</b>	<b>10.9%</b>	<b>\$190,000</b>
<b>Shared Sales</b>					
STATE SALES TAX	\$5,427,436	\$5,585,000	\$5,526,000	-1.1%	-\$59,000
<b>Total Shared Sales:</b>	<b>\$5,427,436</b>	<b>\$5,585,000</b>	<b>\$5,526,000</b>	<b>-1.1%</b>	<b>-\$59,000</b>
<b>Total Intergovernmental:</b>	<b>\$16,830,319</b>	<b>\$15,065,000</b>	<b>\$14,599,000</b>	<b>-3.1%</b>	<b>-\$466,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Unrestricted State Revenue:</b>	\$16,830,319	\$15,065,000	\$14,599,000	-3.1%	-\$466,000
<b>Unrestricted Investment Earnings</b>					
<b>Investment Earnings</b>					
LGIP INTEREST-GEN FUND	\$3,411,220	\$800,000	\$1,750,000	118.8%	\$950,000
<b>Total Investment Earnings:</b>	\$3,411,220	\$800,000	\$1,750,000	118.8%	\$950,000
<b>Total Unrestricted Investment Earnings:</b>	\$3,411,220	\$800,000	\$1,750,000	118.8%	\$950,000
<b>Total General:</b>	\$44,368,629	\$35,885,000	\$36,675,000	2.2%	\$790,000
<b>Other Financing Sources</b>					
<b>Other</b>					
<b>Other</b>					
OTHER FINANCING SOURCES	\$4,098,755	\$0	\$0	0%	\$0
<b>Total Other:</b>	\$4,098,755	\$0	\$0	0%	\$0
<b>Total Other:</b>	\$4,098,755	\$0	\$0	0%	\$0
<b>Total Other Financing Sources:</b>	\$4,098,755	\$0	\$0	0%	\$0
<b>Transfers</b>					
TRANSFER IN	\$3,965,000	\$4,510,000	\$3,481,000	-22.8%	-\$1,029,000
<i>Sewer Fund</i>	\$0	\$2,186,000	\$866,000	-60.4%	-\$1,320,000
<i>Water Fund</i>	\$0	\$1,967,000	\$2,280,000	15.9%	\$313,000
<i>Sanitation Fund</i>	\$0	\$357,000	\$335,000	-6.2%	-\$22,000
<b>Total Transfers:</b>	\$3,965,000	\$4,510,000	\$3,481,000	-22.8%	-\$1,029,000
<b>Total Revenue Source:</b>	\$57,753,061	\$43,295,000	\$43,541,000	0.6%	\$246,000

## City Sales Tax

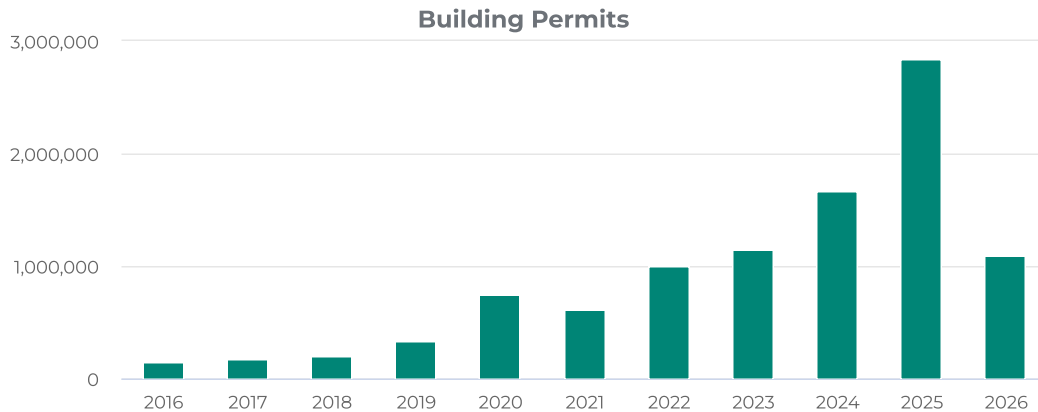
The City of El Mirage imposes a 3% tax on all retail sales and an additional 1% on transient lodging (bed tax). The Department of Revenue receives and accounts for City sales tax collections, forwards them incrementally to the City, and generates and reports on various industry classifications, usually 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. The City is projecting to collect \$16 Million in City sales tax for the upcoming budget year, which is equal to the previous 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.

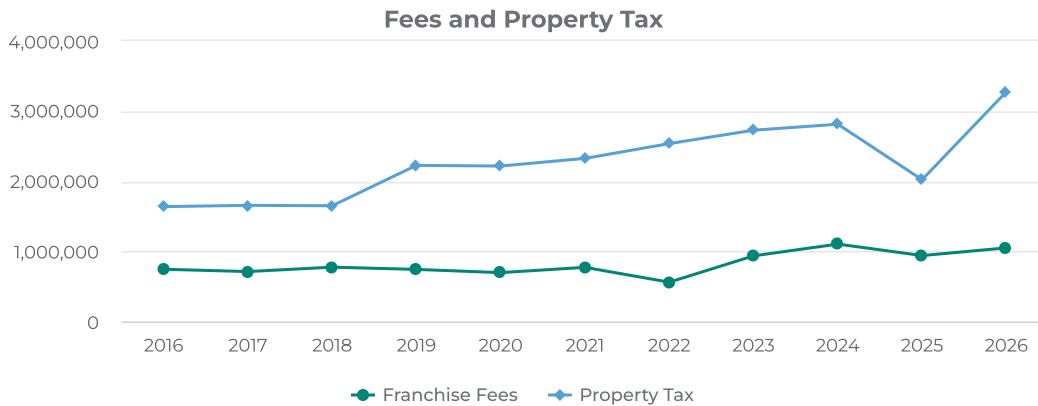


## Franchise Fees

The City has different agreements with various utilities, where the utilities pay franchise fees in exchange for access to rights-of-way. Based on actuals for prior years, an increase of \$100,000 has been added to the budget for FY2026. This source of revenue remains relatively constant, as seen in the following graph.

## Property Tax

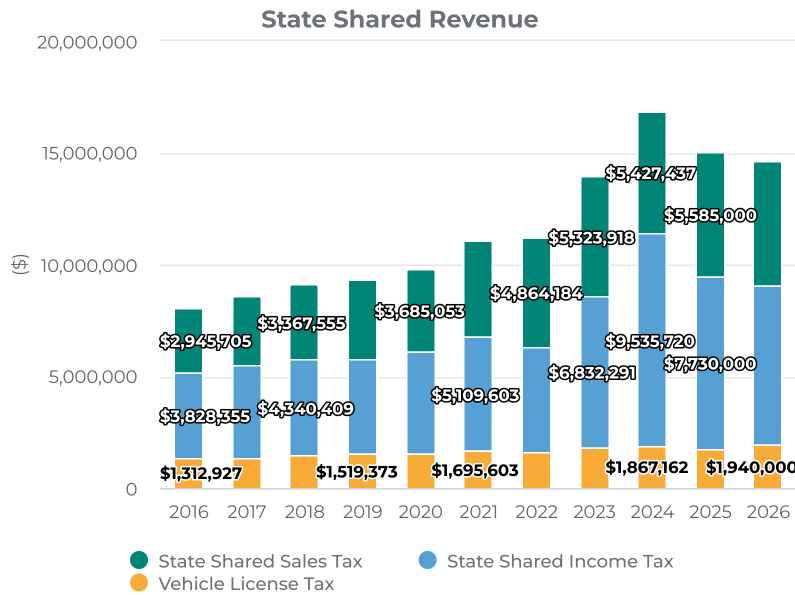
A primary property tax of \$1 million was approved in FY2004. The City voted to increase the primary levy by the new growth amount only, and because of the valuation increase, it resulted in a decrease in the tax rate. The entire amount of primary property tax revenue is dedicated to public safety functions. 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 of total revenues primarily due to new industrial development in the City's southern section.



# State Shared Revenue

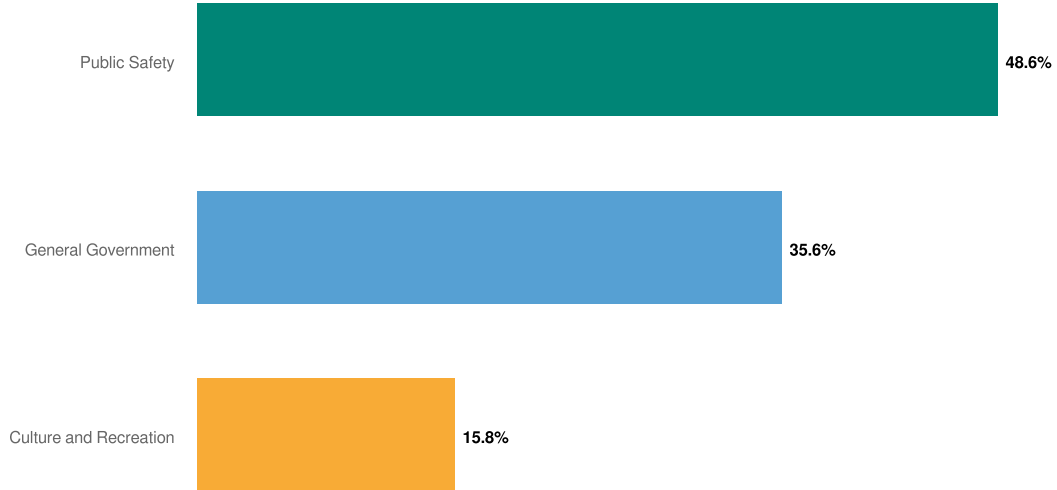
Cities and towns in Arizona are fortunate to be involved in a state-shared revenue program that distributes funds to Arizona municipalities from four state revenue sources. The General Fund accounts for three of the four state shared revenue sources; state shared sales tax, state shared income tax, and vehicle license taxes. The Arizona League of Cities and Towns publishes annual estimates for these revenue sources to be used in the budget process.

- State Sales Tax — The estimate is approximately 1.1% lower than the budgeted amount from last year. This amount may be subject to revision later in the year. The Department of Revenue will send final estimates in late June.
- State Income Tax — The estimate is 7.7% lower than last year’s budget. This is the only shared revenue that can be accurately forecast, as 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 at 10.9% higher for FY2026.

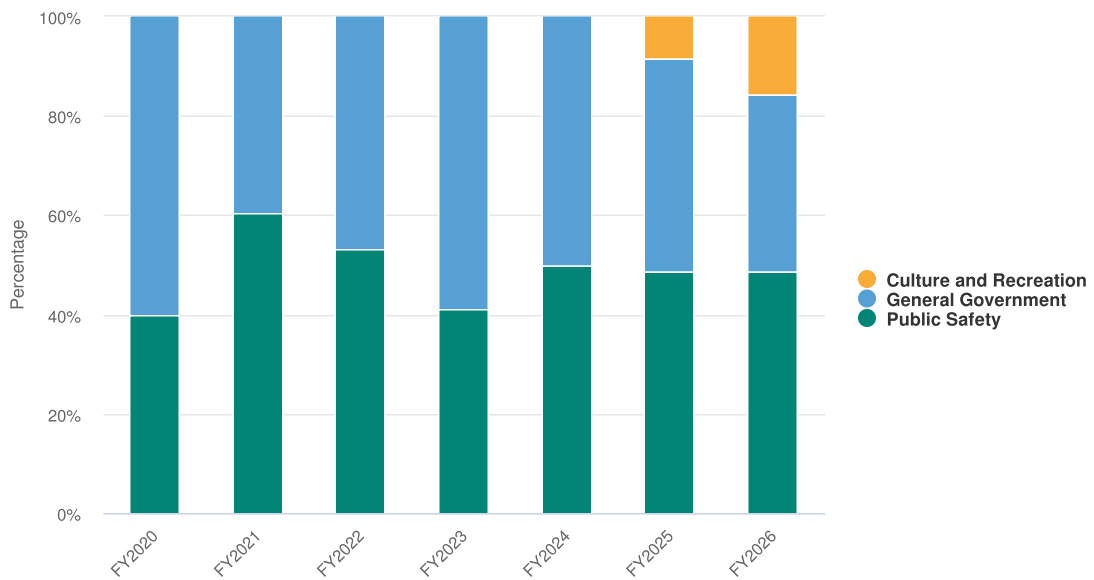


# Expenditures

## Budgeted Expenditures



## Budgeted and Historical Expenditures

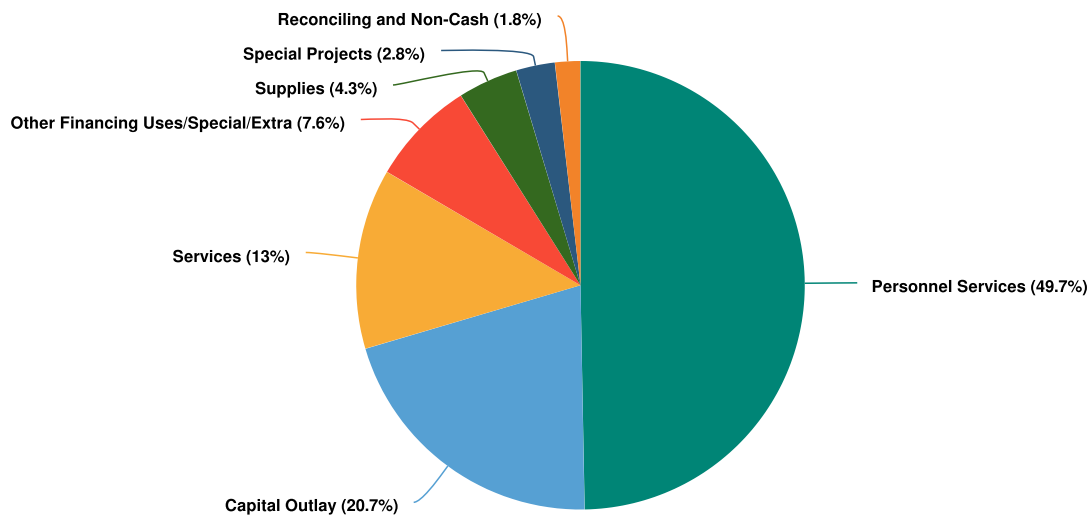


Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
General Government					
Mayor and Council	\$325,876	\$329,000	\$350,000	6.4%	\$21,000
City Clerk	\$396,048	\$350,000	\$327,000	-6.6%	-\$23,000

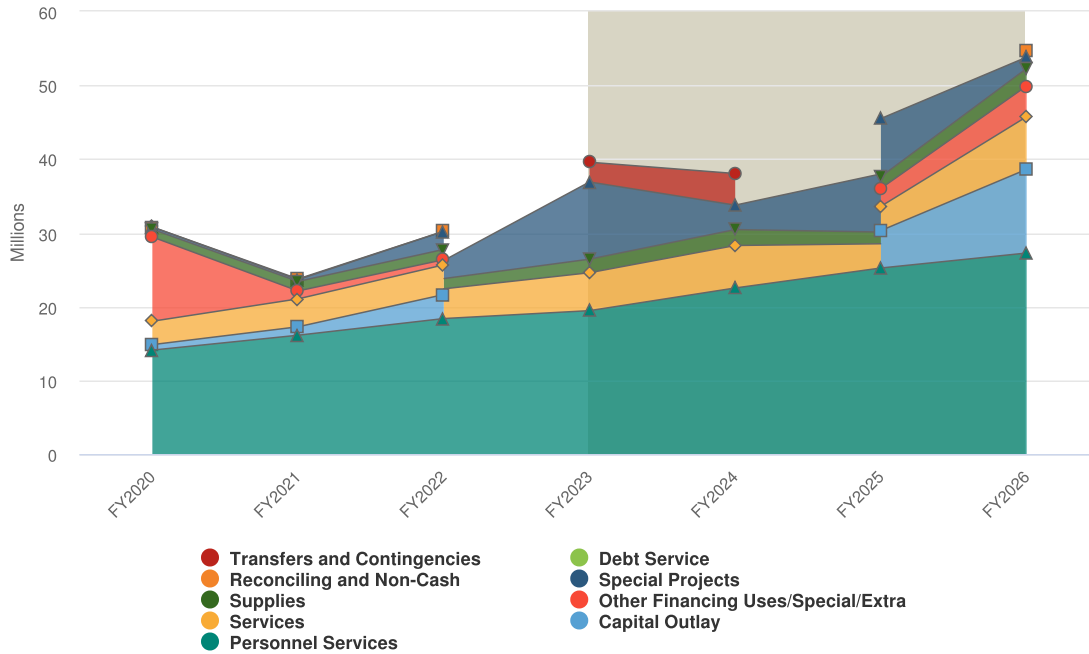
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
Administration	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000
Development Services	\$1,774,903	\$2,977,000	\$3,107,000	4.4%	\$130,000
Information Technology	\$2,058,790	\$1,076,000	\$1,640,000	52.4%	\$564,000
Human Resources	\$641,752	\$755,000	\$876,000	16%	\$121,000
Financial Services	\$812,670	\$983,000	\$1,842,000	87.4%	\$859,000
Public Works	\$2,844,906	\$1,221,000	\$1,871,000	53.2%	\$650,000
Non-Departmental	\$7,111,765	\$9,674,000	\$6,889,000	-28.8%	-\$2,785,000
<b>Total General Government:</b>	<b>\$17,989,671</b>	<b>\$19,567,000</b>	<b>\$19,504,000</b>	<b>-0.3%</b>	<b>-\$63,000</b>
Culture and Recreation					
Parks and Recreation	\$0	\$3,802,000	\$8,642,000	127.3%	\$4,840,000
<b>Total Culture and Recreation:</b>	<b>\$0</b>	<b>\$3,802,000</b>	<b>\$8,642,000</b>	<b>127.3%</b>	<b>\$4,840,000</b>
Public Safety					
Police	\$13,424,540	\$15,448,000	\$18,002,000	16.5%	\$2,554,000
Fire	\$5,974,668	\$6,671,000	\$8,662,000	29.8%	\$1,991,000
<b>Total Public Safety:</b>	<b>\$19,399,207</b>	<b>\$22,119,000</b>	<b>\$26,664,000</b>	<b>20.5%</b>	<b>\$4,545,000</b>
<b>Total:</b>	<b>\$37,388,878</b>	<b>\$45,488,000</b>	<b>\$54,810,000</b>	<b>20.5%</b>	<b>\$9,322,000</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

The General Fund budget is used to pay for public safety, general services and development services, among other functions. These functions are labor-intensive. Accordingly, this fund budgeted 186.2 of the 228.8 non-elected positions this year. Approximately 50% of the General Fund budget is allocated for salaries and benefits (personnel services).

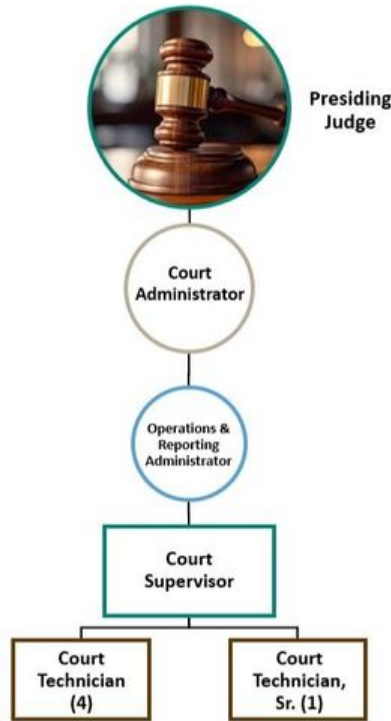
This year's budget focuses on maintaining and improving operations while adding value through the budget process to create stability. Departments were tasked with being efficient and effective with their budgets. Contingency increased to \$1,000,000 and any use requires Council notification. Contingency funds are to be used for emergency needs or unexpected opportunities such as grant matches or newly identified City needs. Reconciling and Non-cash, formerly known as contingency, decreased to \$1,000,000 largely due to the completion of the land purchase and the movement of retirement and backfill to personnel services.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
Expense Objects					
Personnel Services	\$21,947,121	\$25,220,000	\$27,250,000	8%	\$2,030,000
Supplies	\$1,964,188	\$1,590,000	\$2,376,000	49.4%	\$786,000
Services	\$5,303,124	\$3,287,000	\$7,130,000	116.9%	\$3,843,000
Special Projects	\$2,624,323	\$7,882,000	\$1,530,000	-80.6%	-\$6,352,000
Capital Outlay	\$3,163,618	\$5,079,000	\$11,357,000	123.6%	\$6,278,000
Debt Service - Interest/Fees	\$361,484	\$0	\$0	0%	\$0
Debt Service	\$28,448	\$0	\$0	0%	\$0
Other Financing Uses/Special/Extra	\$1,910,000	\$2,430,000	\$4,167,000	71.5%	\$1,737,000
Reconciling and Non-Cash	\$86,573		\$1,000,000	N/A	\$1,000,000
<b>Total Expense Objects:</b>	<b>\$37,388,878</b>	<b>\$45,488,000</b>	<b>\$54,810,000</b>	<b>20.5%</b>	<b>\$9,322,000</b>



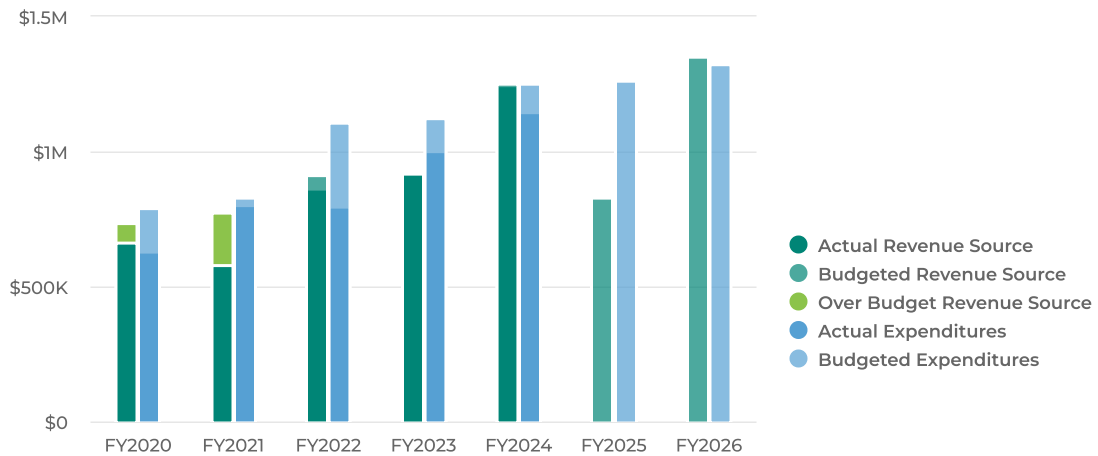
# Court

The El Mirage City Court is committed to excellence in public service. It treats everyone with dignity, respect, and professionalism and oversees the effective, efficient, and ethical administration of justice to ensure it is accessible and dispensed impartially to all.



## Summary

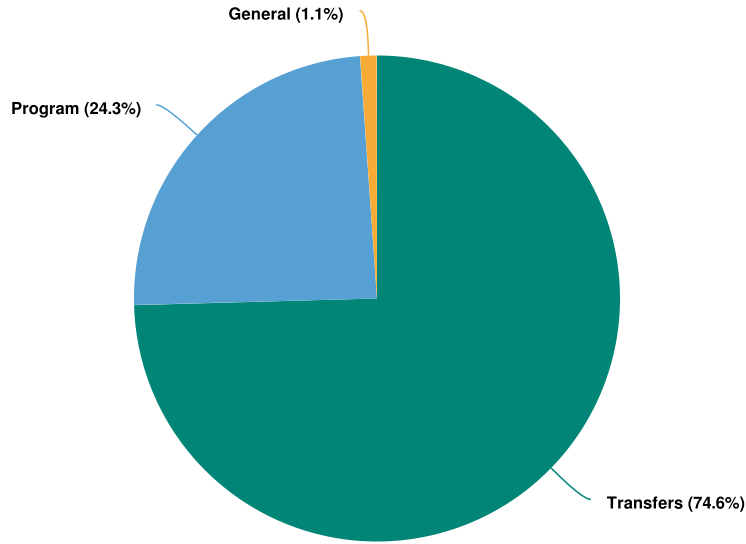
The City of El Mirage is projecting \$1.36M of revenue in FY2026, which represents a 62.9% increase over the prior year. Budgeted expenditures are projected to increase by 5.0% or \$63K to \$1.33M in FY2026.



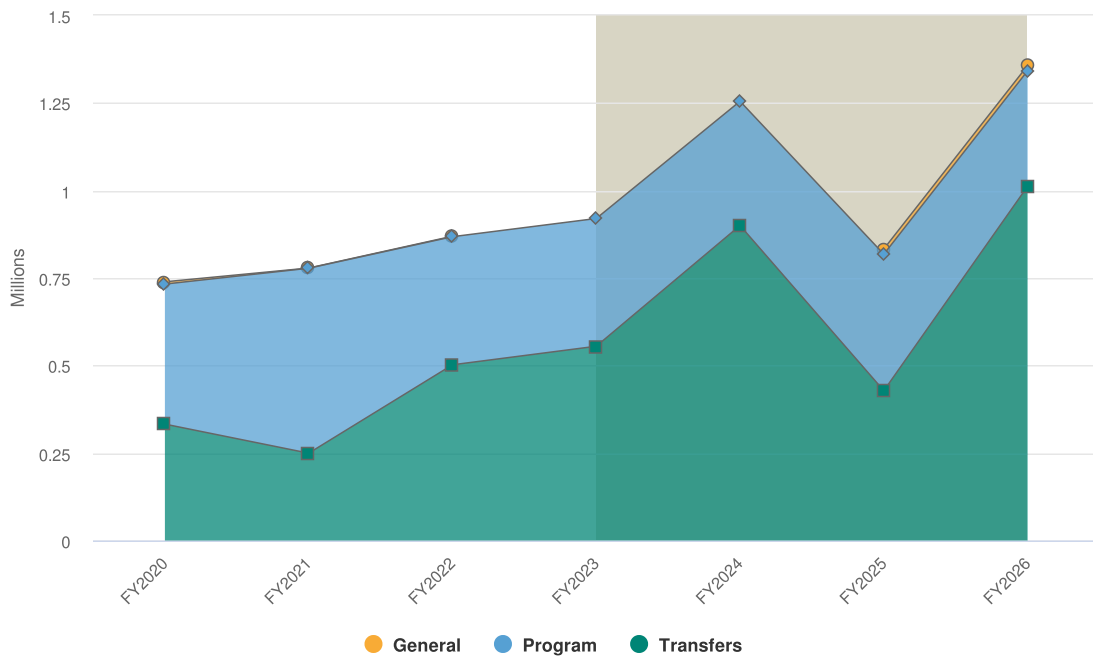
# Revenues

Revenues increased due to the transfer from the General Fund increasing to balance expenditures.

## Projected 2026 Revenues



## Budgeted and Historical 2026 Revenues



Grey background indicates budgeted figures.

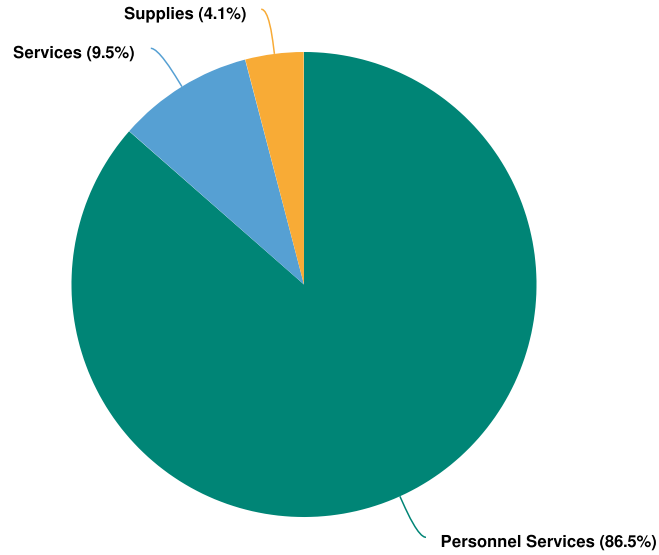
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
FORFEITURE REVENUE	\$1,200	\$0	\$0	0%	\$0
COURT FINES	\$216,552	\$250,000	\$220,000	-12%	-\$30,000
JCEF - LOCAL FUND	\$180	\$0	\$0	0%	\$0
LOCAL COST	\$1,453	\$0	\$0	0%	\$0
LOCAL DEFAULT FEE	\$28,048	\$45,000	\$30,000	-33.3%	-\$15,000
MISCELLANEOUS FEES	\$1,292	\$0	\$0	0%	\$0
WARRANT FEE	\$2,972	\$0	\$0	0%	\$0
CONFIDENTIAL ADDRESS FND-LOCAL	\$88	\$0	\$0	0%	\$0
DEFENSIVE DRIVING REVENUE	\$71,554	\$95,000	\$80,000	-15.8%	-\$15,000
CASH OVER/SHORT	\$5	\$0	\$0	0%	\$0
<b>Total Program:</b>	<b>\$323,345</b>	<b>\$390,000</b>	<b>\$330,000</b>	<b>-15.4%</b>	<b>-\$60,000</b>
<b>General</b>					
INTEREST REVENUE	\$24,160	\$15,000	\$15,000	0%	\$0
<b>Total General:</b>	<b>\$24,160</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0%</b>	<b>\$0</b>
<b>Transfers</b>					
TRANSFER IN	\$900,000	\$428,000	\$1,012,000	136.4%	\$584,000
<b>Total Transfers:</b>	<b>\$900,000</b>	<b>\$428,000</b>	<b>\$1,012,000</b>	<b>136.4%</b>	<b>\$584,000</b>
<b>Total Revenue Source:</b>	<b>\$1,247,505</b>	<b>\$833,000</b>	<b>\$1,357,000</b>	<b>62.9%</b>	<b>\$524,000</b>



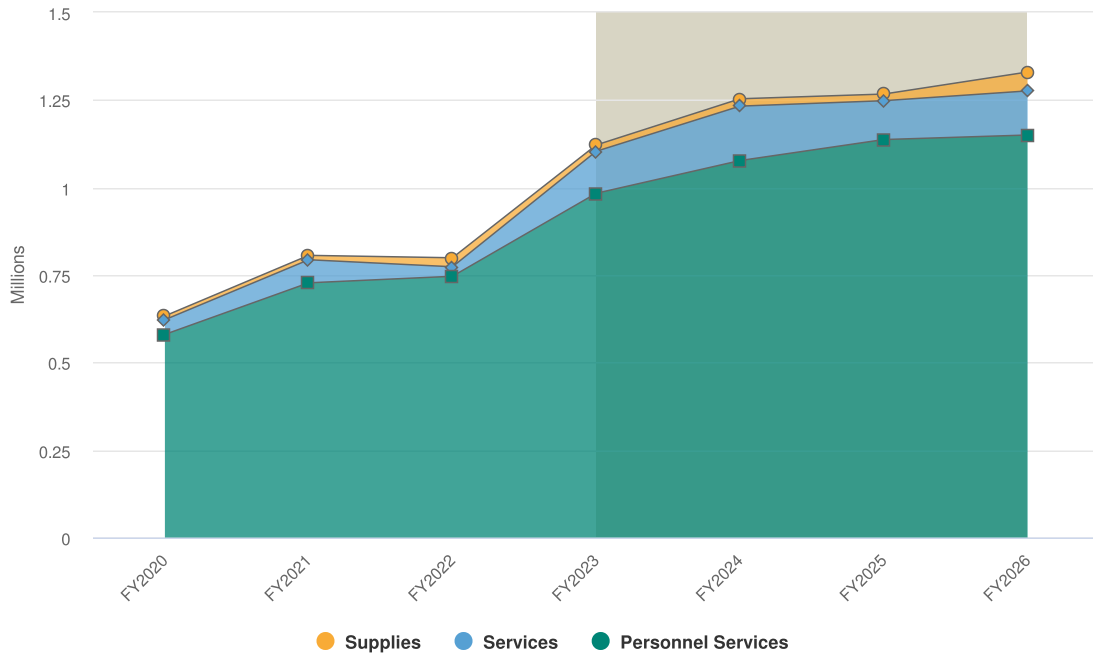
# Expenditures by Expense Type

Expenditures in the court increased mainly due to wages and benefits based on the compensation study completed in FY2023.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$762,308	\$839,000	\$872,000	3.9%	\$33,000
OVERTIME	\$0	\$3,000	\$2,000	-33.3%	-\$1,000
MEDICAL INSURANCE	\$84,653	\$97,000	\$86,000	-11.3%	-\$11,000
DENTAL INSURANCE	\$0		\$7,000	N/A	\$7,000
SOCIAL SECURITY CONTRIBUTION	\$42,139	\$47,000	\$49,000	4.3%	\$2,000
MEDICARE CONTRIBUTION	\$10,765	\$12,000	\$13,000	8.3%	\$1,000
ASRS CONTRIBUTION	\$92,198	\$103,000	\$103,000	0%	\$0
DEFERRED COMPENSATION	\$13,571	\$18,000	\$13,000	-27.8%	-\$5,000
WORKERS COMPENSATION	\$1,978	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$929	\$4,000	\$3,000	-25%	-\$1,000
LABOR DISTRIBUTION	\$0	\$12,000	\$0	-100%	-\$12,000
<b>Total Personnel Services:</b>	<b>\$1,008,540</b>	<b>\$1,137,000</b>	<b>\$1,150,000</b>	<b>1.1%</b>	<b>\$13,000</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$4,457	\$5,000	\$5,000	0%	\$0
JANITORIAL SUPPLIES	\$576	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$3,564	\$5,000	\$34,000	580%	\$29,000
UNIFORMS			\$1,000	N/A	\$1,000
EMPLOYEE AWARD/WELLNESS SUPPLIES			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$1,543	\$2,000	\$3,000	50%	\$1,000
BOOKS/PERIODICALS	\$3,460		\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$6,305	\$5,000	\$7,000	40%	\$2,000
COPIER USAGE/SUPPLIES/MAINT	\$1,056	\$1,000	\$0	-100%	-\$1,000
<b>Total Supplies:</b>	<b>\$20,961</b>	<b>\$19,000</b>	<b>\$54,000</b>	<b>184.2%</b>	<b>\$35,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$25,804	\$0	\$5,000	N/A	\$5,000
AUDITING SERVICES	\$0	\$4,000	\$0	-100%	-\$4,000
COMPUTER SOFTWARE MAINTENANCE	\$4,404		\$1,000	N/A	\$1,000
ARMORED CAR SERVICES	\$12,562	\$15,000	\$17,000	13.3%	\$2,000
JURY POLL EXPENSES	\$0	\$2,000	\$0	-100%	-\$2,000
INTERPRETATION/TRANSCRIPTION SERVICES	\$2,391		\$7,000	N/A	\$7,000
SECURITY SERVICES	\$55,770	\$70,000	\$69,000	-1.4%	-\$1,000
REPAIR/MAINTENANCE SERVICES	\$0		\$2,000	N/A	\$2,000
PRINTING SERVICES	\$1,621	\$3,000	\$3,000	0%	\$0
DELIVERY FEES	\$711	\$2,000	\$1,000	-50%	-\$1,000
DUES/MEMBERSHIPS	\$640	\$2,000	\$3,000	50%	\$1,000
COMPUTER DATA SERVICES	\$3,460		\$4,000	N/A	\$4,000
BANK/MERCHANT/COLLECTION FEES	\$8,270	\$9,000	\$9,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES	\$2,384	\$4,000	\$5,000	25%	\$1,000
<b>Total Services:</b>	<b>\$118,017</b>	<b>\$111,000</b>	<b>\$126,000</b>	<b>13.5%</b>	<b>\$15,000</b>
<b>Total Expense Objects:</b>	<b>\$1,147,518</b>	<b>\$1,267,000</b>	<b>\$1,330,000</b>	<b>5%</b>	<b>\$63,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability with prior years.
- Personnel Services increased due to COLA and Merit.

## Accomplishments

1. The Court successfully participated in external audits of our financial and security practices. The results highlighted the Court's efforts in responsible fiscal stewardship and in providing a safe and secure Court environment for the public and staff.
2. The Court overcame some facility limitations and now has the equipment and protocols in place to permit in-custody remote proceedings to be seen and heard in the Court lobby. This improvement aligns with the Court's commitment to transparency and its goal of improving the public's trust and confidence in what they do.
3. To improve court presentations, official records, and security, the Court invested in upgrades to our audio-visual platforms, evidence recorder, and gallery seating. The improvements enhance hearings and simplify capturing and organizing records. Donated pews enrich courtroom aesthetics, safety, security and increase seating availability.
4. Two staff members achieved significant milestones by obtaining the Arizona Court Supervisor certification through the National Center for State Courts and continued education towards earning the Arizona Court Manager certification. These accomplishments reflect our commitment to fostering a culture of continuous improvement and professional development, while strengthening efficiencies of court operations and the services we provide.

## Goals and Objectives

1. Strengthen communication and engagement with the community by increasing access to information about the judicial branch and the services we provide. (Community Engagement)
  1. Foster relationships with the community to share information about the role of the judicial branch by providing presentations or resources. (Quarter 4)
  2. Develop and distribute materials to enhance the community's awareness of judicial branch resources. (Quarter 2)
  3. Collaborate with local organizations to organize opportunities for the Court to offer presentations or resources. (Quarter 1)
2. Encourage organizational performance. (Performance Management)
  1. Update and create security policies and procedures to adhere to the Arizona Code of Judicial Administration. (Quarter 4)
  2. Explore training opportunities for court employees to promote professional development and meet the Administrative Office of the Court's training requirements. (Quarter 4)
  3. Collaborate with Arizona courts to improve business practices and anticipate the future of courts. (Quarter 3)

## Program Performance

Quantifiable measure of performance (Output)	Target	FY24/25	FY25/26 Projected
1.1 Number of instances where the Court provided educational or informational resources to the community and local organizations.	8	8	8
1.2 Approximate hours allocated to preparing, presenting, and providing information to the community and local organizations.	12	12	12
1.3 Community and local organizations in attendance of presentations or recipients of resources provided.	130	117	130
2.1 Court security policies and procedures updated or created.	6	6	7
2.2 Hours of trainings completed by court employees.	130	130	130
2.3 Number of recurring meetings with Arizona courts with the purpose of improving court operations and preparing for the future of courts.	14	14	14



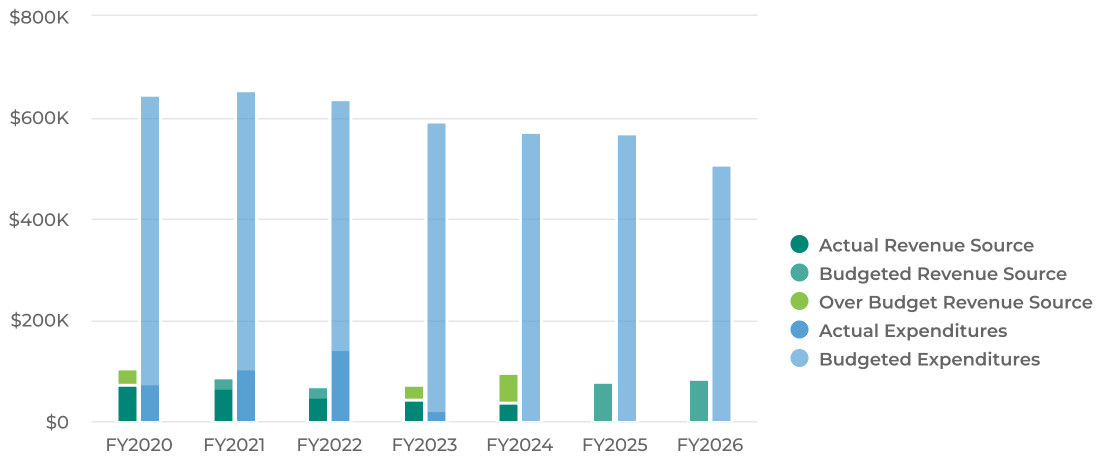
# Court Enhancement

The City Court Enhancement and Security Fund is established to enhance 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.

The City Court shall impose a court enhancement and security fee 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 City Court shall collect the court enhancement and security fee for deposit into the City Court Enhancement and Security Fund.

## Summary

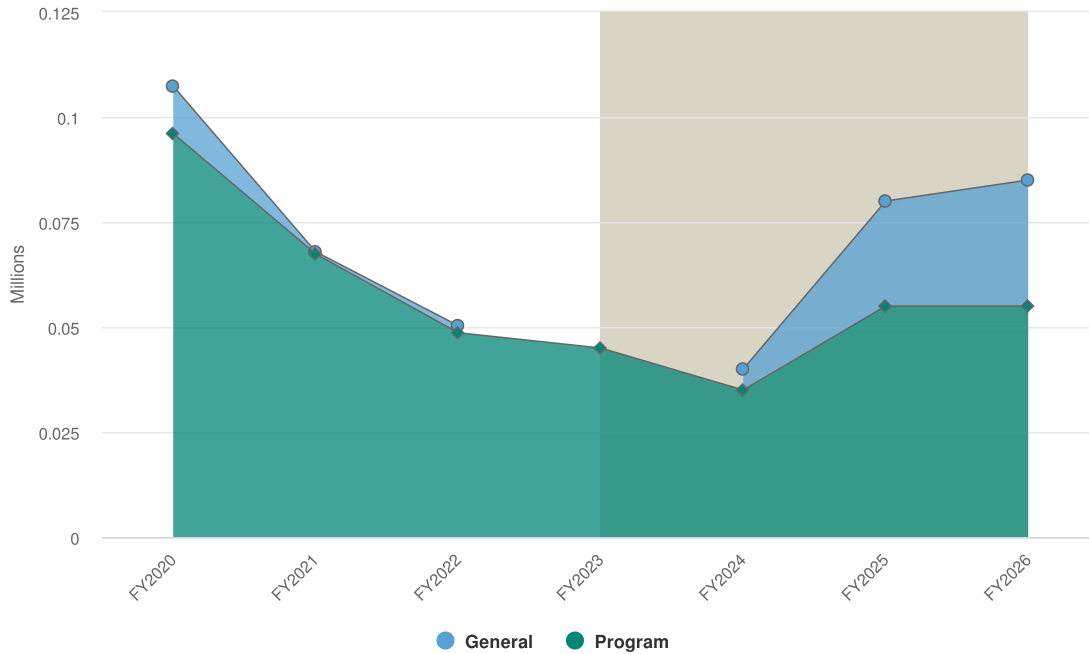
The City of El Mirage is projecting \$85K of revenue in FY2026, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to decrease by 10.8% or \$62K to \$513K in FY2026.



# Revenues

Revenues are due to increase. Revenues generated in the Court Enhancement Fund are primarily from the Court Enhancement program. Additional programs include Fill the Gap and Local Judicial Collection Enhancement Fund which are administered by the Arizona Supreme Court.

## Budgeted and Historical 2026 Revenues



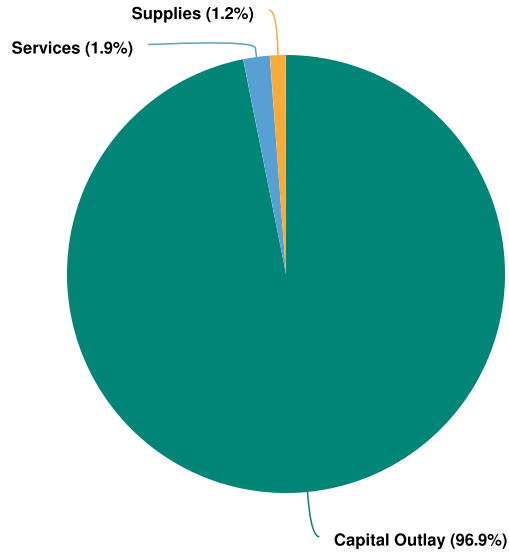
Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
COURT TIME PMT REVENUE	\$6,291	\$10,000	\$5,000	-50%	-\$5,000
COURT FTG FEE REVENUE	\$2,865	\$5,000	\$5,000	0%	\$0
COURT TECH ACCT REVENUE	\$46,868	\$40,000	\$45,000	12.5%	\$5,000
<b>Total Program:</b>	<b>\$56,023</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>0%</b>	<b>\$0</b>
<b>General</b>					
INTEREST REVENUE	\$42,903	\$25,000	\$30,000	20%	\$5,000
<b>Total General:</b>	<b>\$42,903</b>	<b>\$25,000</b>	<b>\$30,000</b>	<b>20%</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>	<b>\$98,926</b>	<b>\$80,000</b>	<b>\$85,000</b>	<b>6.3%</b>	<b>\$5,000</b>

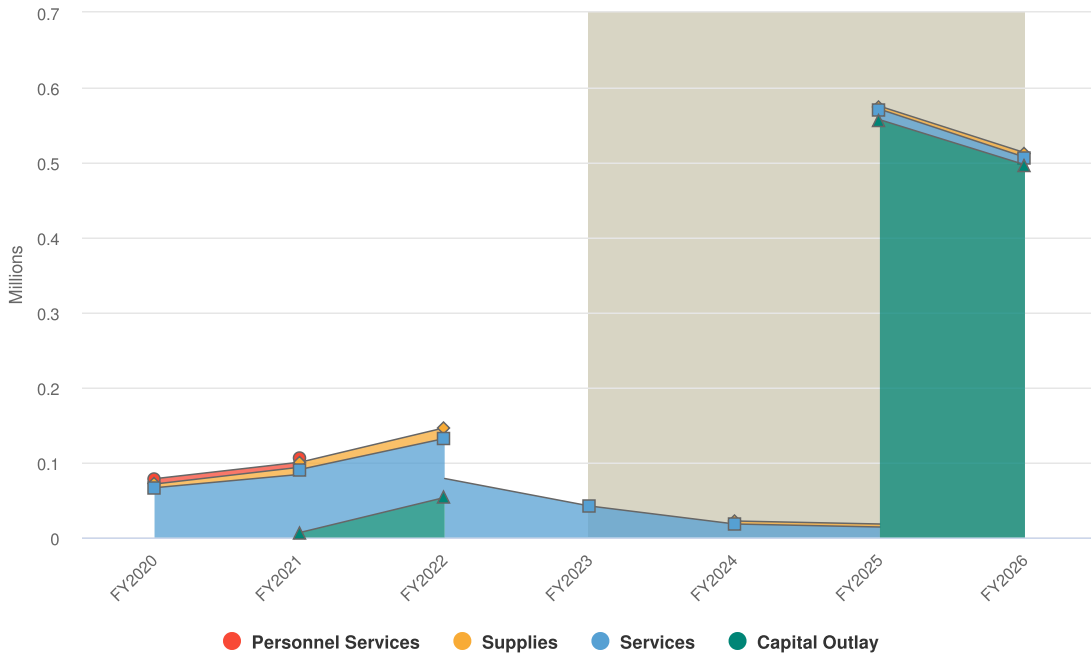
# Expenditures by Expense Type

Due to restrictions on allowable uses to the court, some previously recognized expenditures have been moved to the Court Fund.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Supplies</b>					
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$379	\$3,000	\$3,000	0%	\$0
OTHER SUPPLIES	\$0	\$1,000	\$3,000	200%	\$2,000
<b>Total Supplies:</b>	<b>\$379</b>	<b>\$4,000</b>	<b>\$6,000</b>	<b>50%</b>	<b>\$2,000</b>
<b>Services</b>					
TRAVEL	\$3,193	\$5,000	\$5,000	0%	\$0
TRAINING	\$2,565	\$9,000	\$5,000	-44.4%	-\$4,000
<b>Total Services:</b>	<b>\$5,758</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>-28.6%</b>	<b>-\$4,000</b>
<b>Capital Outlay</b>					
MACHINERY, EQUIPMENT, AND VEHICLES	\$0	\$60,000	\$0	-100%	-\$60,000
BUILDINGS AND IMPROVEMENTS	\$0	\$497,000	\$497,000	0%	\$0
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$557,000</b>	<b>\$497,000</b>	<b>-10.8%</b>	<b>-\$60,000</b>
<b>Total Expense Objects:</b>	<b>\$6,137</b>	<b>\$575,000</b>	<b>\$513,000</b>	<b>-10.8%</b>	<b>-\$62,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Training decreased to include necessary training for all personnel.





# Towing

The Police Department administers this fund 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 the 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 any other jurisdiction.
- The driver is arrested for Extreme or Aggravated DUI.
- The driver is under the legal drinking age and has been operating a vehicle with alcohol in their body.
- The driver has an ignition interlock requirement, and no interlock has been installed.

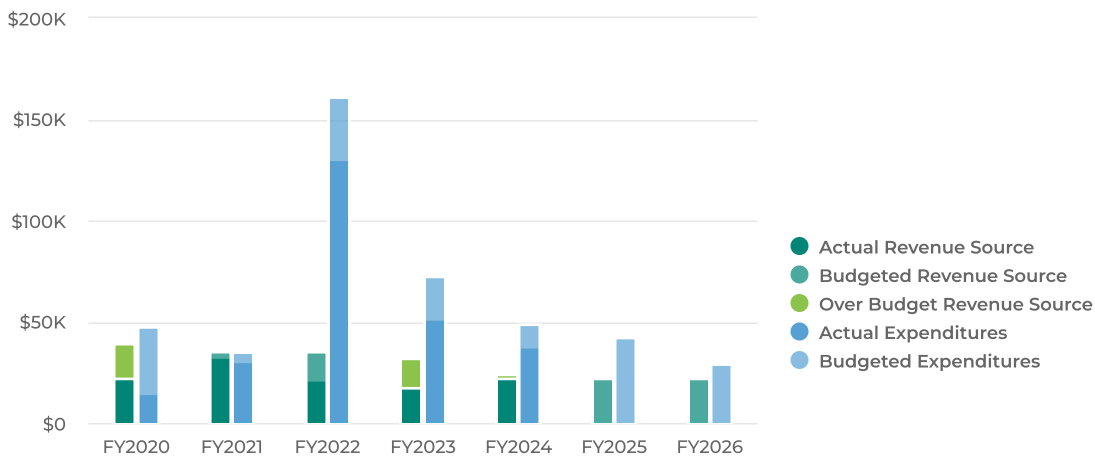
Or if all the following apply:

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 resulting in either property damage, injury, or death of another person.

Vehicles towed under this statute are impounded for 20 days. Drivers have 10 days from the date of the tow to request a hearing to determine if the impound meets the requirements of A.R.S. 28-3511. Some vehicles may qualify for an early release from impound.

## Summary

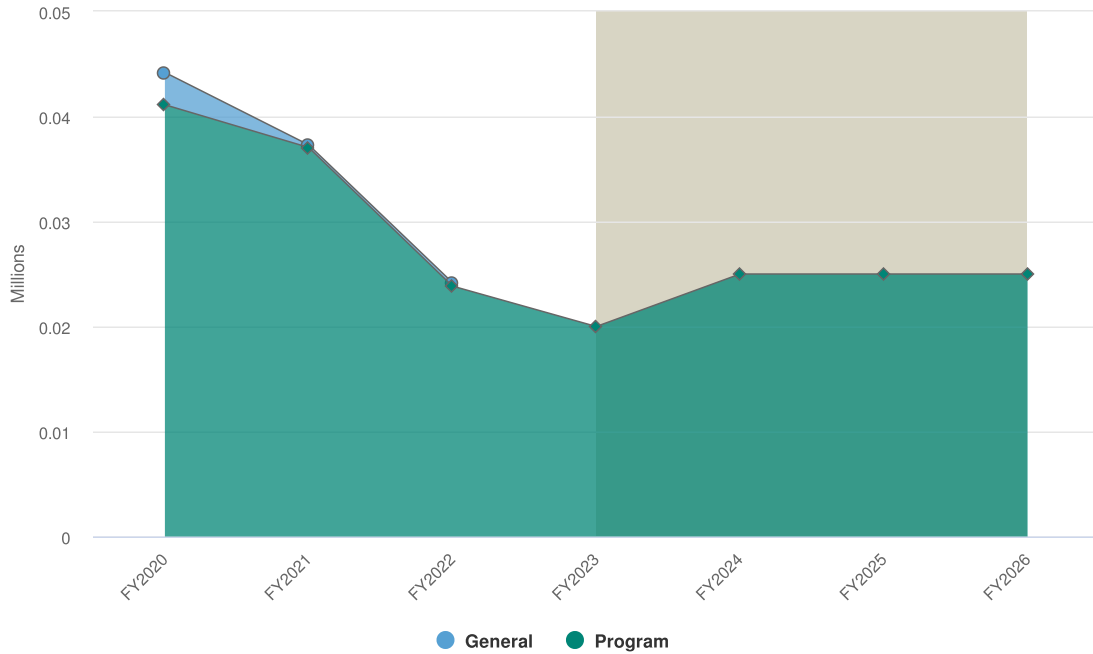
The City of El Mirage is projecting \$25K of revenue in FY2026, which represents a 0% change over the prior year. Budgeted expenditures are projected to decrease by 43.1% or \$25K to \$33K in FY2026.



# Revenues

When a vehicle is eligible for release, an authorized release must be obtained from the El Mirage Police Department. The \$150 administrative fee and towing fees must be paid before any vehicle is released. This administrative fee is placed into the Police Towing Fund. All revenues are classified under programs.

## Budgeted and Historical 2026 Revenues



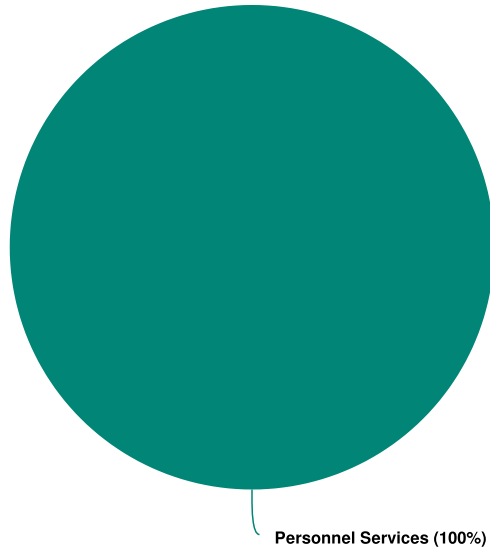
Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
IMPOUND REVENUE(28-3511)	\$23,550	\$25,000	\$25,000	0%	\$0
<b>Total Program:</b>	<b>\$23,550</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>	<b>\$0</b>
<b>General</b>					
INTEREST REVENUE	\$3,901	\$0	\$0	0%	\$0
<b>Total General:</b>	<b>\$3,901</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$27,451</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>	<b>\$0</b>

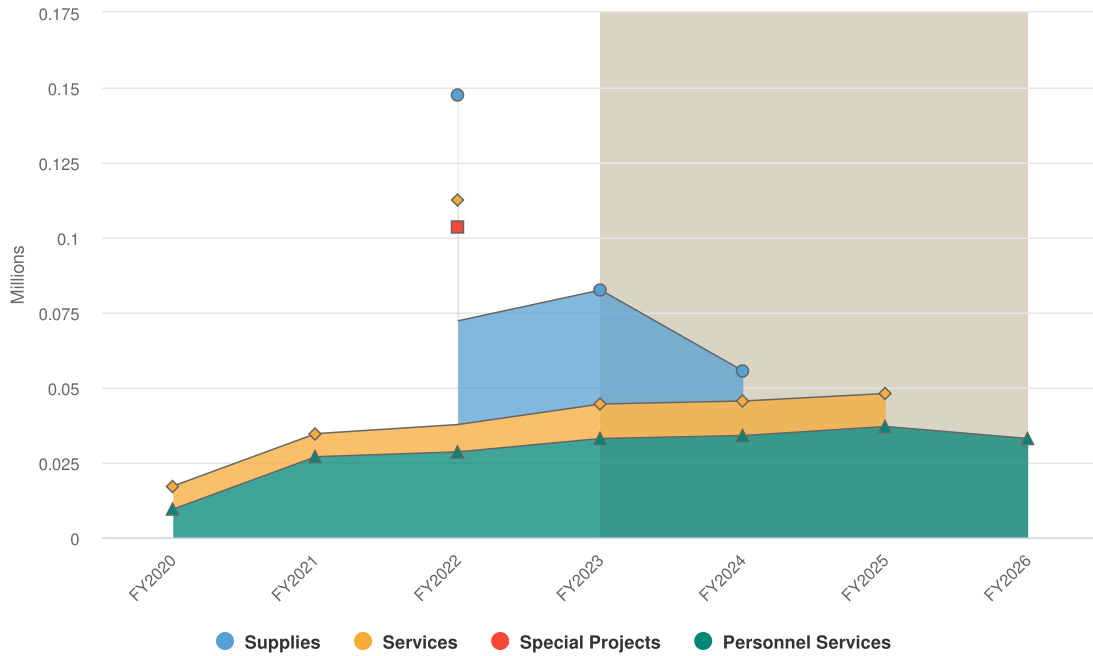
# Expenditures by Expense Type

The Police Towing Fund's expenditures exceed the revenues in order to reduce the fund balance for this budget year.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$30,209	\$37,000	\$33,000	-10.8%	-\$4,000
<b>Total Personnel Services:</b>	<b>\$30,209</b>	<b>\$37,000</b>	<b>\$33,000</b>	<b>-10.8%</b>	<b>-\$4,000</b>
<b>Supplies</b>					
LABORATORY/MEDICAL SUPPLIES	\$3,570		\$0	N/A	\$0
<b>Total Supplies:</b>	<b>\$3,570</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
DUES/MEMBERSHIPS	\$9,100	\$11,000	\$0	-100%	-\$11,000
<b>Total Services:</b>	<b>\$9,100</b>	<b>\$11,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$11,000</b>
<b>Total Expense Objects:</b>	<b>\$42,879</b>	<b>\$48,000</b>	<b>\$33,000</b>	<b>-31.2%</b>	<b>-\$15,000</b>

## Significant Changes

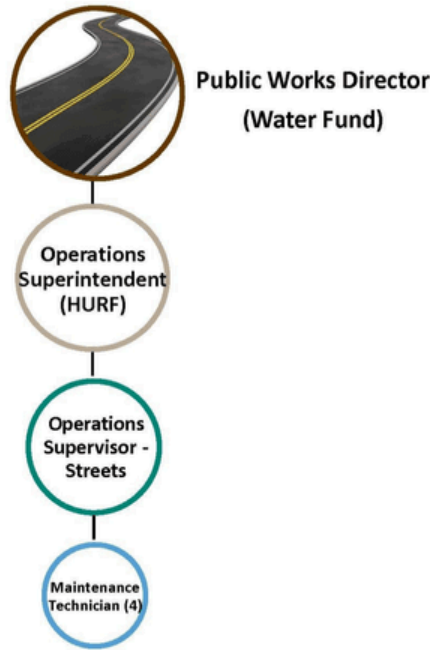
- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Towing Supplies and Services were moved into the General Fund under Police - Operations.





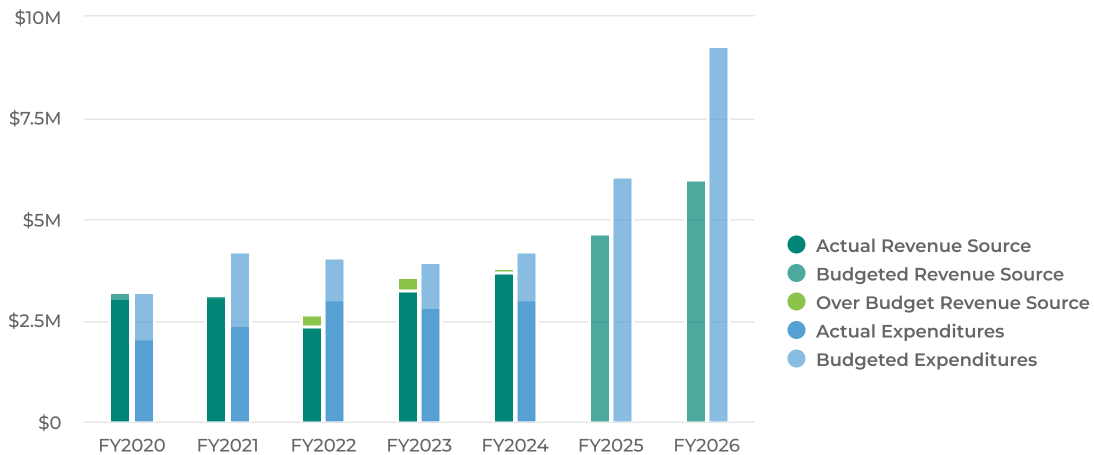
# HURF

The Highway User Revenue Fund (HURF) is responsible for maintaining City streets and rights-of-way. HURF accomplishes this through the pavement maintenance program, routine street sweeping, contract administration for right-of-way landscaping, traffic signal maintenance contracts, and emergency service support.



## Summary

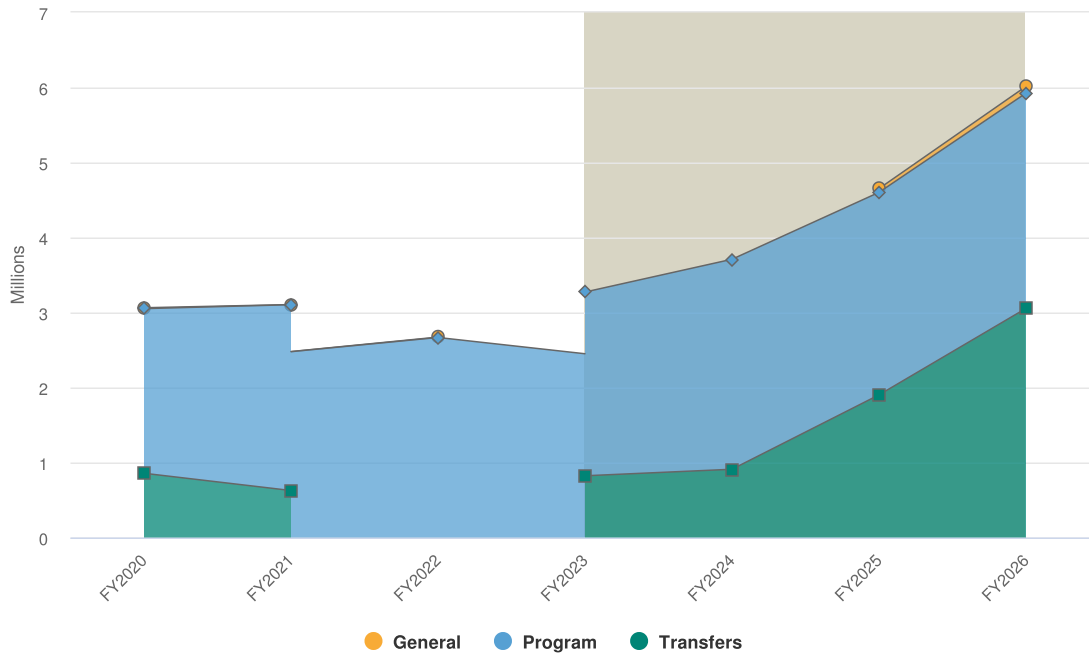
The City of El Mirage is projecting \$6.02M of revenue in FY2026, which represents a 29.3% increase over the prior year. Budgeted expenditures are projected to increase by 53.3% or \$3.23M to \$9.3M in FY2026.



# Revenues

Sources contributing to HURF include Use Fuel taxes, VLT revenues, motor carrier taxes, operator’s license fees, and a portion of the excise taxes collected on recreational marijuana sales. HURF monies are distributed monthly based on collections from the previous distribution. HURF is restricted by statute – HURF distributions can only be used for street and highway expenditures. Cities and towns receive 27.5% of the total collections from all sources. One-half of the monies that a city or town receives is allocated based on the municipality’s population in relative proportion to the population of all incorporated cities and towns in the state. The remaining half is allocated based on the “county of origin” of gasoline sales and the relation of a municipality’s population to the population of all incorporated cities and towns in their county. The Arizona League of Cities and Towns provides the State Shared Revenues report with estimated revenues.

## Budgeted and Historical 2026 Revenues

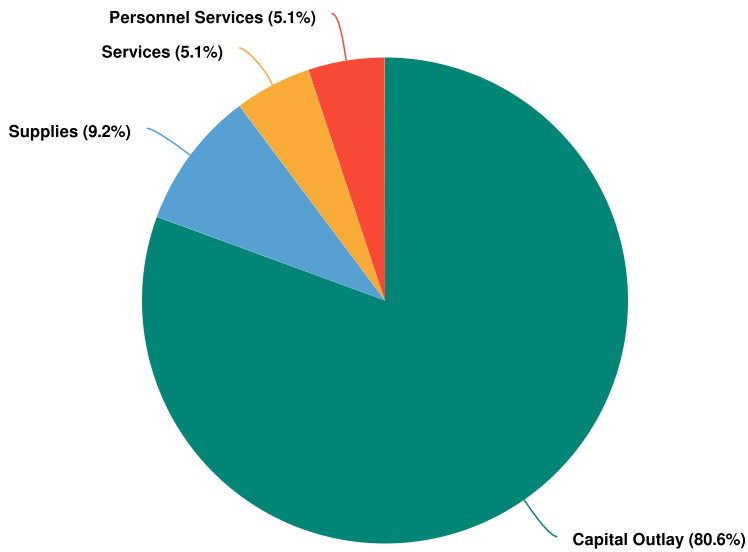


Grey background indicates budgeted figures.

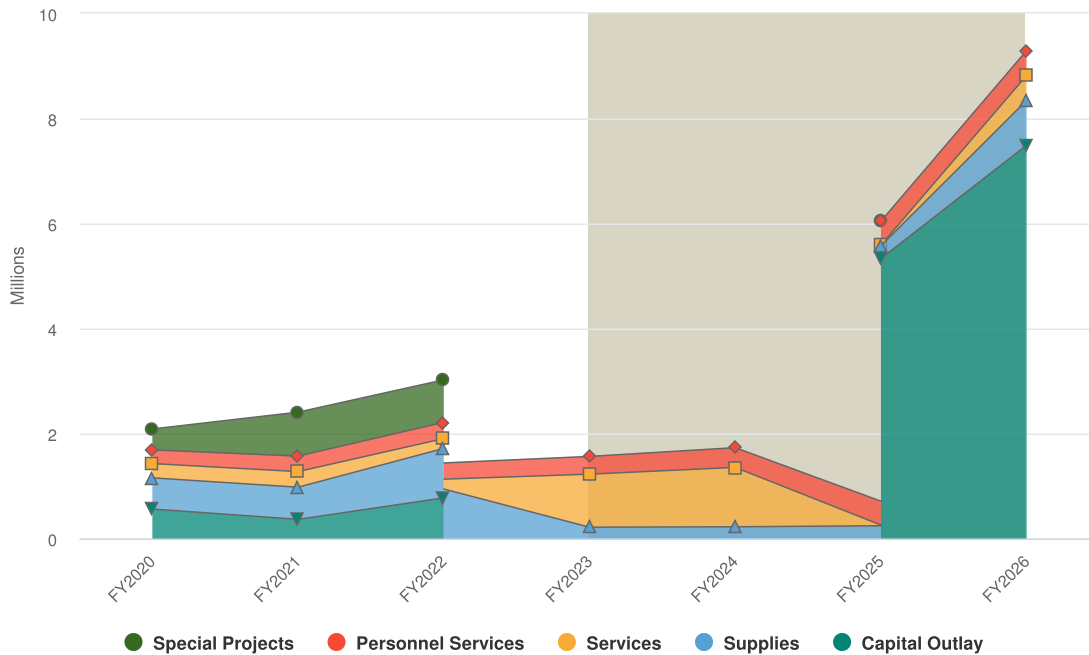
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
HURF/STATE GASOLINE TAX	\$2,781,056	\$2,700,000	\$2,870,000	6.3%	\$170,000
<b>Total Program:</b>	<b>\$2,781,056</b>	<b>\$2,700,000</b>	<b>\$2,870,000</b>	<b>6.3%</b>	<b>\$170,000</b>
<b>General</b>					
INTEREST REVENUE	\$139,050	\$50,000	\$90,000	80%	\$40,000
<b>Total General:</b>	<b>\$139,050</b>	<b>\$50,000</b>	<b>\$90,000</b>	<b>80%</b>	<b>\$40,000</b>
<b>Transfers</b>					
TRANSFER IN	\$910,000	\$1,902,000	\$3,055,000	60.6%	\$1,153,000
<b>Total Transfers:</b>	<b>\$910,000</b>	<b>\$1,902,000</b>	<b>\$3,055,000</b>	<b>60.6%</b>	<b>\$1,153,000</b>
<b>Total Revenue Source:</b>	<b>\$3,830,106</b>	<b>\$4,652,000</b>	<b>\$6,015,000</b>	<b>29.3%</b>	<b>\$1,363,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$207,727	\$282,000	\$292,000	3.5%	\$10,000
OVERTIME	\$18,201	\$12,000	\$25,000	108.3%	\$13,000
ON CALL PAY	\$0	\$10,000	\$0	-100%	-\$10,000
COMP TIME	\$865	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$43,045	\$65,000	\$47,000	-27.7%	-\$18,000
DENTAL INSURANCE	\$0		\$20,000	N/A	\$20,000
SOCIAL SECURITY CONTRIBUTION	\$13,421	\$19,000	\$20,000	5.3%	\$1,000
MEDICARE CONTRIBUTION	\$3,139	\$4,000	\$5,000	25%	\$1,000
ASRS CONTRIBUTION	\$27,835	\$37,000	\$38,000	2.7%	\$1,000
WORKERS COMPENSATION	\$17,372	\$25,000	\$26,000	4%	\$1,000
UNEMPLOYMENT INSURANCE	\$250	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$331,854</b>	<b>\$455,000</b>	<b>\$474,000</b>	<b>4.2%</b>	<b>\$19,000</b>
<b>Supplies</b>					
ELECTRICITY	\$446,955		\$450,000	N/A	\$450,000
WATER	\$276,220		\$300,000	N/A	\$300,000
FUEL	\$19,443	\$24,000	\$12,000	-50%	-\$12,000
BULK CHEMICALS	\$19,326	\$13,000	\$0	-100%	-\$13,000
PAVING MATERIAL	\$6,435	\$5,000	\$4,000	-20%	-\$1,000
OFFICE SUPPLIES	\$47	\$0	\$0	0%	\$0
UNIFORMS	\$0	\$3,000	\$4,000	33.3%	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$23,661	\$6,000	\$6,000	0%	\$0
STREET SIGNS			\$24,000	N/A	\$24,000
LANDSCAPING SUPPLIES	\$4,086		\$27,000	N/A	\$27,000
TOOLS	\$0		\$6,000	N/A	\$6,000
OTHER SUPPLIES	\$26,817	\$11,000	\$21,000	90.9%	\$10,000
<b>Total Supplies:</b>	<b>\$994,297</b>	<b>\$243,000</b>	<b>\$854,000</b>	<b>251.4%</b>	<b>\$611,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$317,139	\$0	\$0	0%	\$0
REPAIR/MAINTENANCE SERVICES	\$0		\$451,000	N/A	\$451,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$4,245		\$4,000	N/A	\$4,000
TRAVEL	\$0	\$1,000	\$1,000	0%	\$0
TRAINING	\$215	\$4,000	\$4,000	0%	\$0
VEHICLE REPAIR/MAINTENANCE SERVICES			\$10,000	N/A	\$10,000
ADVERTISING	\$284	\$0	\$0	0%	\$0
EQUIPMENT RENTAL			\$3,000	N/A	\$3,000
DUES/MEMBERSHIPS	\$305	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>	<b>\$336,742</b>	<b>\$13,000</b>	<b>\$475,000</b>	<b>3,553.8%</b>	<b>\$462,000</b>
<b>Special Projects</b>					

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
SPECIAL PROJECTS	\$0	\$18,000	\$0	-100%	-\$18,000
STREET IMPROVEMENTS	\$1,231,609	\$0	\$0	0%	\$0
<b>Total Special Projects:</b>	<b>\$1,231,609</b>	<b>\$18,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$18,000</b>
<b>Capital Outlay</b>					
CAPITAL EQUIPMENT PURCHASE	\$53,024	\$150,000	\$0	-100%	-\$150,000
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$70,000	\$70,000	0%	\$0
INFRASTRUCTURE	\$1,817	\$4,886,000	\$7,237,000	48.1%	\$2,351,000
LAND IMPROVEMENTS	\$95,484	\$227,000	\$185,000	-18.5%	-\$42,000
<b>Total Capital Outlay:</b>	<b>\$150,324</b>	<b>\$5,333,000</b>	<b>\$7,492,000</b>	<b>40.5%</b>	<b>\$2,159,000</b>
<b>Total Expense Objects:</b>	<b>\$3,044,826</b>	<b>\$6,062,000</b>	<b>\$9,295,000</b>	<b>53.3%</b>	<b>\$3,233,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Overtime increased by \$13,000 due to the addition of special events on the weekends.
- Repair/Maintenance Services increased by \$28,000 due to a high volume of blue stakes and aging signal equipment.
- Other Supplies increased by \$10,000 due to market increases in material costs.
- Water increased by \$54,000 due to extended high temperatures in the summer, requiring higher-than-usual water usage.

## Accomplishments

1. 346,024 square yards of pavement sealant and crack seal were applied throughout six neighborhoods and six collector streets last fiscal year. Montecito Estates, Thompson Ranch, Grande Mirage and Sundial I, II, & III neighborhoods underwent pavement maintenance. Applying pavement sealant treatment improves drivability and increases the lifespan of our roads. Acoma Ave, Moreno Blvd and sections of 129<sup>th</sup> Ave, 127<sup>th</sup> Ave, Main St & Meyer Ln also received this same pavement seal treatment.
2. A key piece of equipment reached end-of-life and was replaced with a new Case Skip Loader. This tractor is necessary to complete the following functions: earth moving, trenching, excavating, debris/brush removal, blocked roadway (monsoon) response, public safety support, and construction project support. The tractor has multiple attachments and features to serve these functions to include a bucket, grappler bucket, couplers, mower, and enclosed cab.
3. An integral part of staff development and retention is offering opportunities for growth and leadership. To accomplish these goals, and foster this type of culture, the streets division was restructured to include a crew lead position. It is important to note this restructuring was accomplished without adding any new positions.

## Goals and Objectives

1. Continue standardization of department procedures and metrics for future goal-setting and strategic planning. (Performance Management)
  1. Review and update the priority list of community assets with revenue/cost. (Quarter 3)
  2. Complete maintenance/replacement projects for a minimum of 35 lane miles of roadway per year. (Quarter 4)
2. Update the City's 30-year pavement management plan. (Development of Infrastructure Plan)
  1. Complete Pavement Surface Evaluation and Rating System (PASER) analysis for at least 25% of pavement sections. (Quarter 3)
  2. Use updated findings to adjust the pavement plan as needed each year. (Quarter 4)

## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY 25/26
1.1 Produce updated lists of priority community assets.	1	1	1	1
1.2 Number of lane miles maintained/replaced.	35	35+	50+	50
2.1 Complete pavement condition analysis within the City of El Mirage.	1	1	1	1
2.2 Update 30-year pavement plan for the City of El Mirage.	1	1	1	1



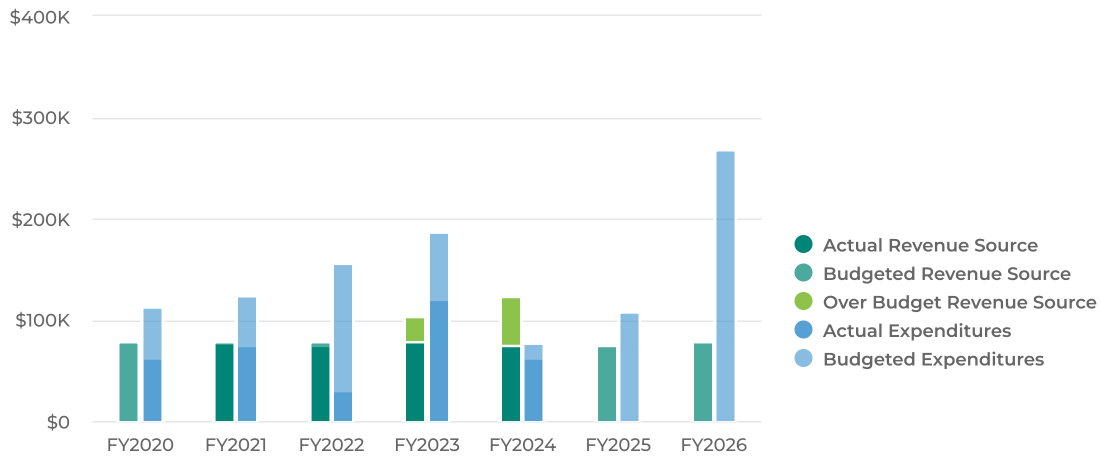
## Dial-A-Ride

Through its partnership with Northwest Valley Connect, El Mirage Dial-A-Ride provides an on-demand service based on 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.



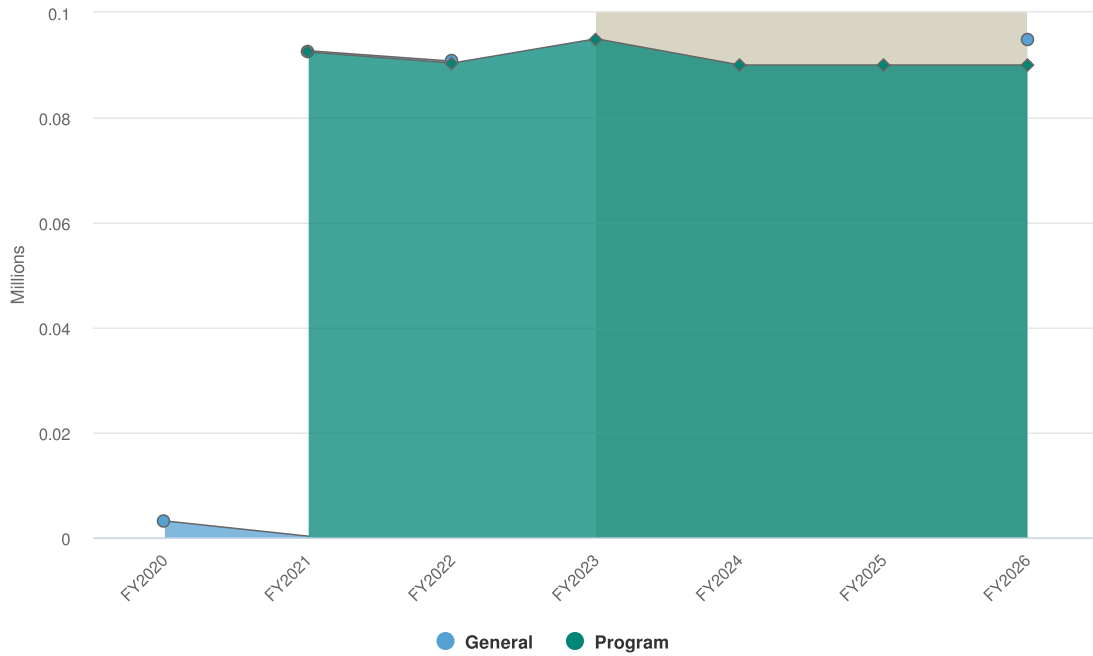
## Summary

The City of El Mirage is projecting \$95K of revenue in FY2026, which represents a 5.6% increase over the prior year. Budgeted expenditures are projected to increase by 148.5% or \$193K to \$323K in FY2026.



# Revenues

## Budgeted and Historical 2026 Revenues

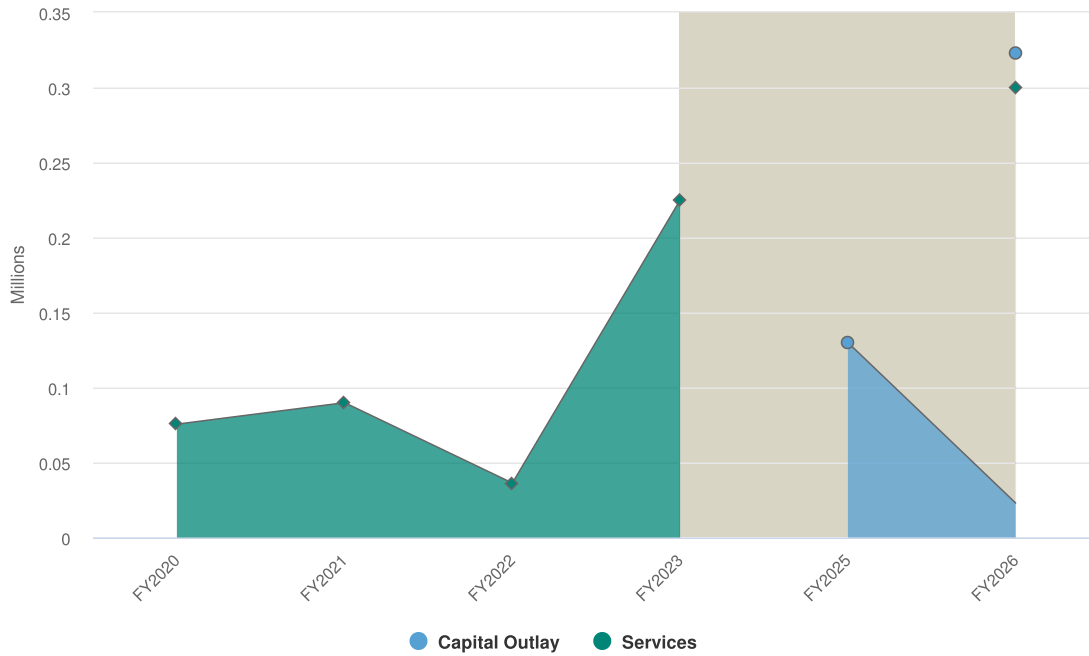


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
RECOVERY FROM PRIOR YEAR	\$40,769	\$0	\$0	0%	\$0
LTAF/LOTTERY REVENUE SHARING	\$90,694	\$90,000	\$90,000	0%	\$0
<b>Total Program:</b>	<b>\$131,463</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>0%</b>	<b>\$0</b>
<b>General</b>					
INTEREST REVENUE	\$16,490	\$0	\$5,000	N/A	\$5,000
<b>Total General:</b>	<b>\$16,490</b>	<b>\$0</b>	<b>\$5,000</b>	<b>N/A</b>	<b>\$5,000</b>
<b>Total Revenue Source:</b>	<b>\$147,953</b>	<b>\$90,000</b>	<b>\$95,000</b>	<b>5.6%</b>	<b>\$5,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$75,027	\$0	\$300,000	N/A	\$300,000
<b>Total Services:</b>	<b>\$75,027</b>	<b>\$0</b>	<b>\$300,000</b>	<b>N/A</b>	<b>\$300,000</b>
<b>Capital Outlay</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$130,000	\$23,000	-82.3%	-\$107,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$23,000</b>	<b>-82.3%</b>	<b>-\$107,000</b>
<b>Total Expense Objects:</b>	<b>\$75,027</b>	<b>\$130,000</b>	<b>\$323,000</b>	<b>148.5%</b>	<b>\$193,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Capital decreased with the movement of the Senior Bus grant expense to Special Projects - Grants fund.

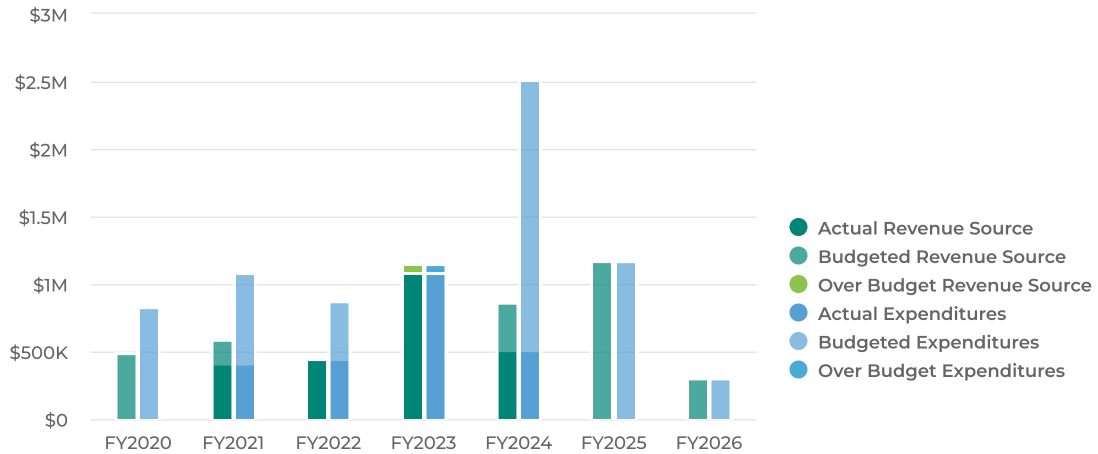


# Block Grant

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

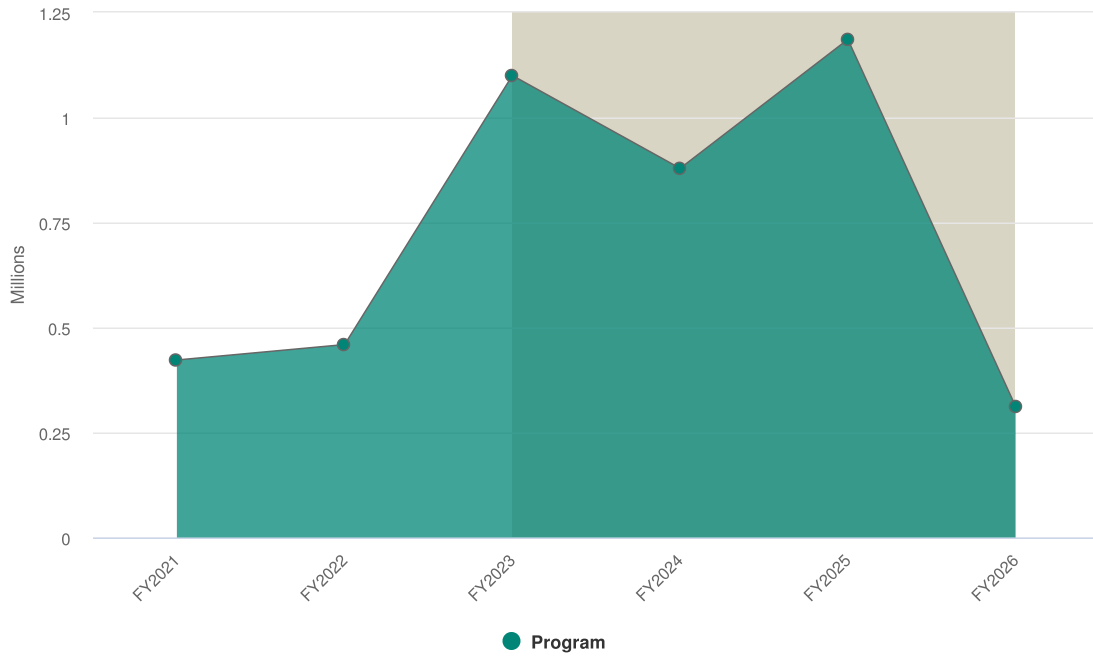
## Summary

The City of El Mirage is projecting \$312K of revenue in FY2026, which represents a 73.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 73.7% or \$874K to \$312K in FY2026.



# Revenues

## Budgeted and Historical 2026 Revenues

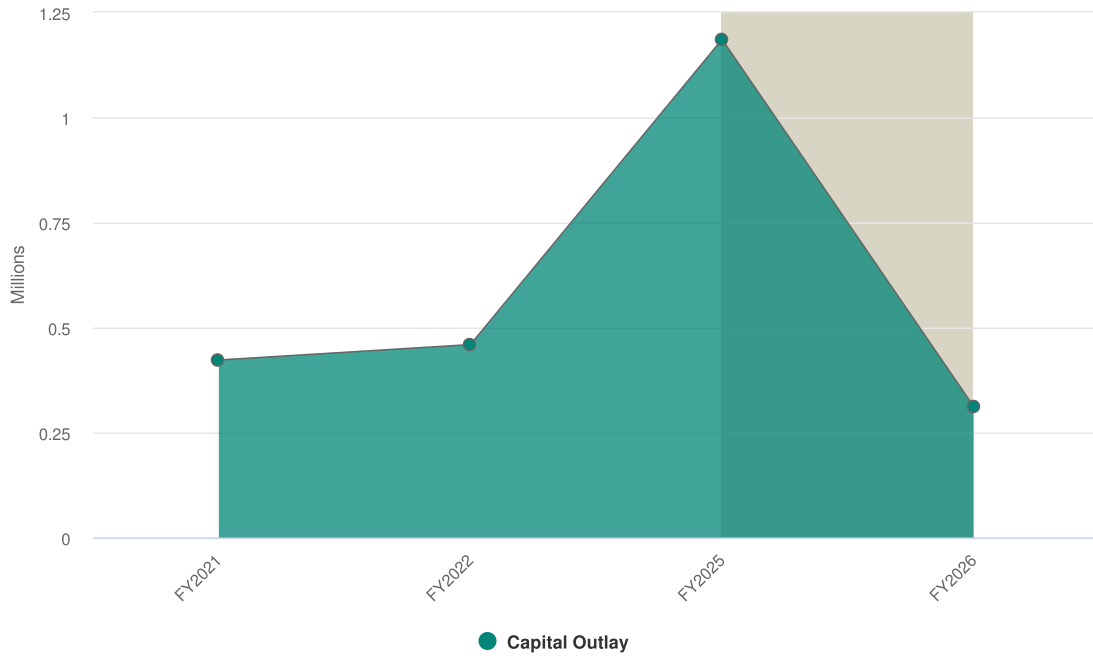


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
FEDERAL GRANTS	\$0	\$1,186,000	\$312,000	-73.7%	-\$874,000
CDBG-FIRE-DG9905	\$519,840	\$0	\$0	0%	\$0
<b>Total Program:</b>	<b>\$519,840</b>	<b>\$1,186,000</b>	<b>\$312,000</b>	<b>-73.7%</b>	<b>-\$874,000</b>
<b>Total Revenue Source:</b>	<b>\$519,840</b>	<b>\$1,186,000</b>	<b>\$312,000</b>	<b>-73.7%</b>	<b>-\$874,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Chang
<b>Expense Objects</b>					
<b>Capital Outlay</b>					
<b>General Government</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$519,840	\$0	\$0	0%	\$0
LAND IMPROVEMENTS	\$0	\$312,000	\$312,000	0%	\$0
SEWER COLLECTON SYSTEMS	\$0	\$874,000	\$0	-100%	-\$874,000
<b>Total General Government:</b>	\$519,840	\$1,186,000	\$312,000	-73.7%	-\$874,000
<b>Total Capital Outlay:</b>	\$519,840	\$1,186,000	\$312,000	-73.7%	-\$874,000
<b>Total Expense Objects:</b>	\$519,840	\$1,186,000	\$312,000	-73.7%	-\$874,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Capital decreased due to not obtaining grant funding. Only Carry-forward projects are budgeted for FY2026.

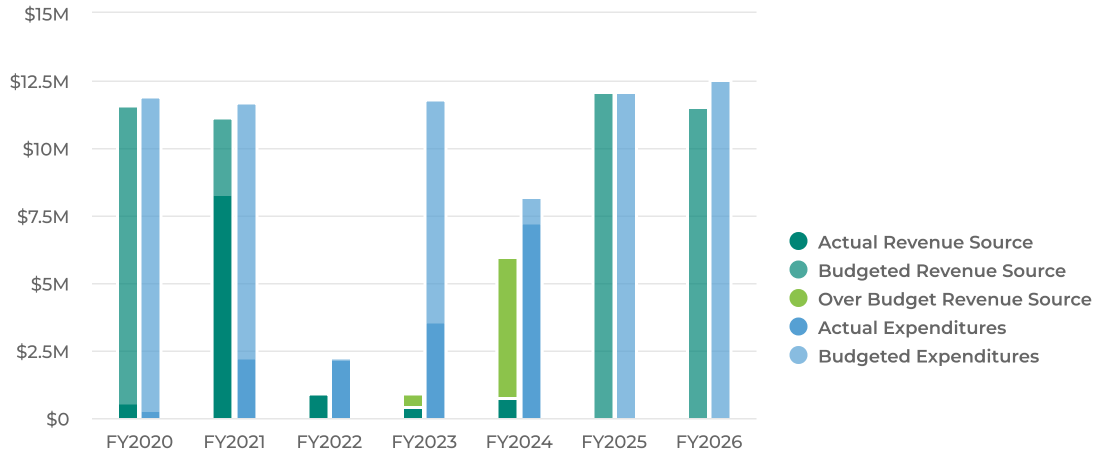


# Special Projects - Grants

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. It is split into Grants/Contributions (Fund 147) and Public Safety Grants/Contributions (Fund 149) for tracking purposes only.

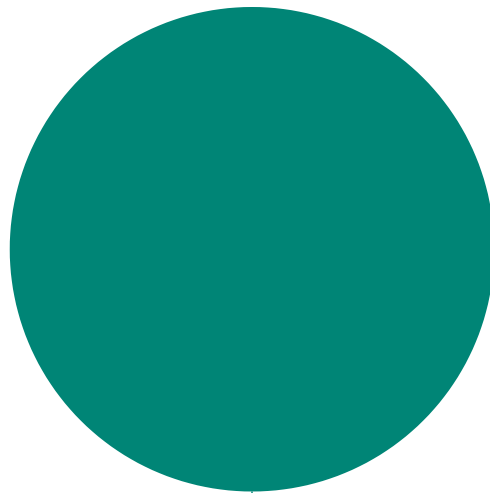
## Summary

The City of El Mirage is projecting \$11.5M of revenue in FY2026, which represents a 4.9% decrease over the prior year. Budgeted expenditures are projected to increase by 3.3% or \$402K to \$12.5M in FY2026.



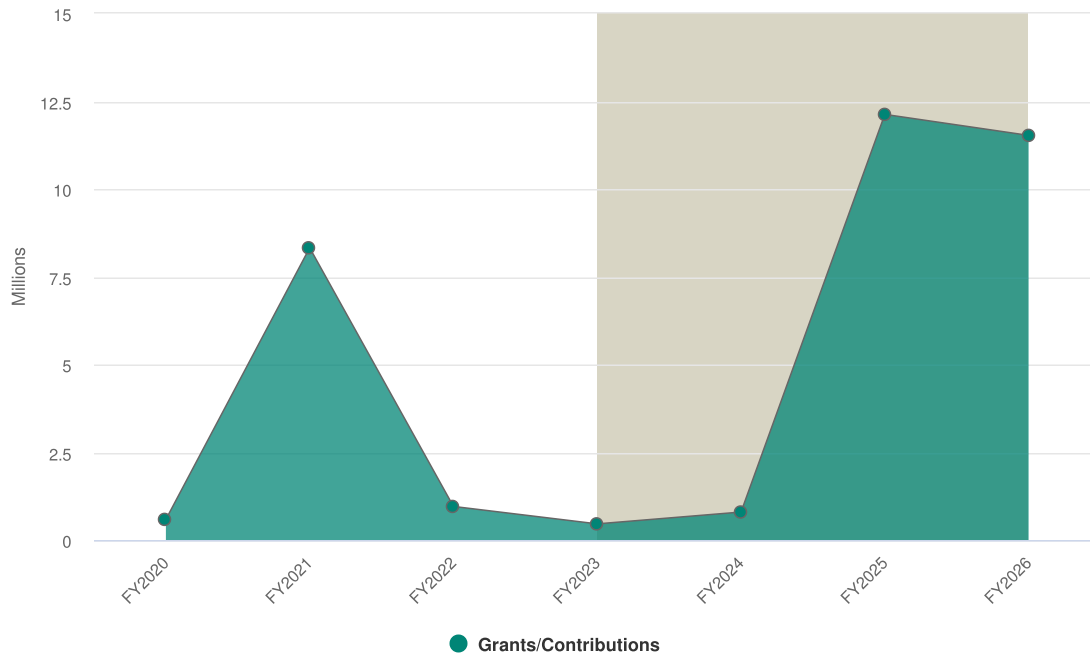
## Revenue by Fund

### 2026 Revenue by Fund



Grants/Contributions (100%)

### Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Grants/Contributions</b>					
<b>Program</b>					
UNCLASSIFIED REVENUES	\$0	\$10,000,000	\$10,000,000	0%	\$0
RECOVERY FROM PRIOR YEAR	\$65	\$0	\$0	0%	\$0
FEDERAL GRANTS	\$310,677	\$288,000	\$81,000	-71.9%	-\$207,000
DPS - GIITEM GRANT	\$84,946	\$135,000	\$119,000	-11.9%	-\$16,000
STATE GRANTS	\$25,333	\$160,000	\$23,000	-85.6%	-\$137,000
FIRE PROP 207	\$91,355	\$50,000	\$48,000	-4%	-\$2,000
POLICE PROP 207	\$138,416	\$80,000	\$76,000	-5%	-\$4,000
GRANT REVENUE	\$156,495	\$0	\$657,000	N/A	\$657,000
DYSART RESOURCE OFFICER GRANT	\$214,660	\$550,000	\$524,000	-4.7%	-\$26,000
POLICE DONATIONS	\$995	\$0	\$0	0%	\$0
OFFCER SAFTY EQUIP-ARS12-116.4	\$5,538	\$0	\$0	0%	\$0
<b>Total Program:</b>	<b>\$5,537,767</b>	<b>\$12,126,000</b>	<b>\$11,528,000</b>	<b>-4.9%</b>	<b>-\$598,000</b>
<b>General</b>					
INTEREST REVENUE	\$13,121	\$0	\$0	0%	\$0
<b>Total General:</b>	<b>\$459,681</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Transfers</b>					
TRANSFER IN	\$27,857	\$0	\$0	0%	\$0
<b>Total Transfers:</b>	<b>\$27,857</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>

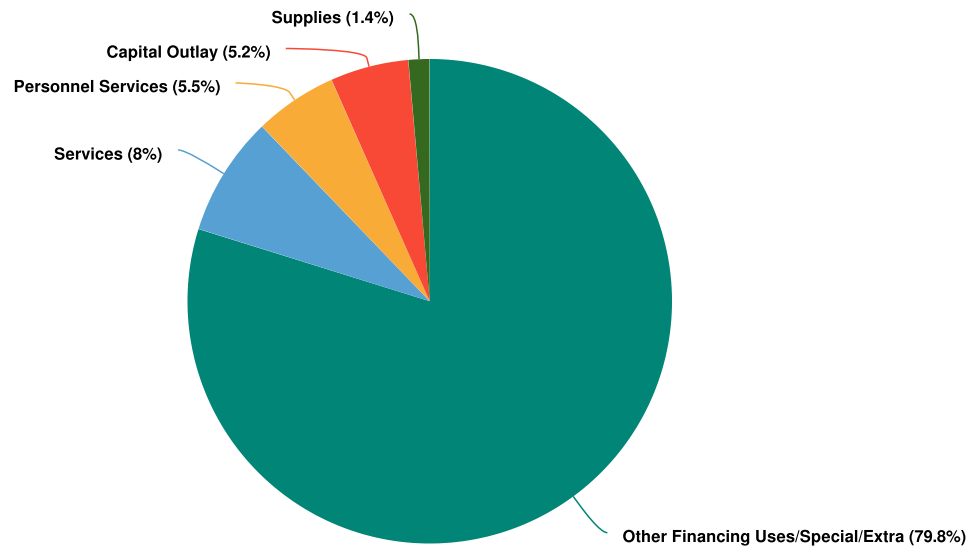
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
Total Grants/Contributions:	\$6,025,305	\$12,126,000	\$11,528,000	-4.9%	-\$598,000



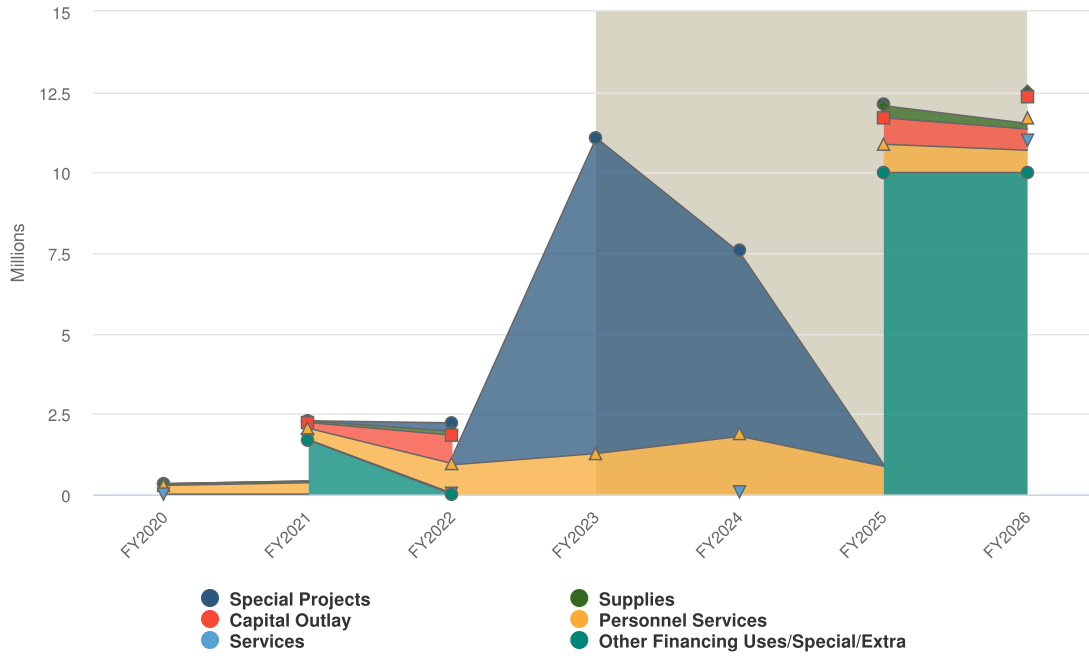
## Expenditures by Expense Type

The expenditures decreased significantly from the previous year due to the American Rescue Plan Act (ARPA) funding ending. The "Other Financing Uses" account for nearly half of the expenditures in the Grant Fund and represent unexpected grant money that the City may receive during the year. Labor Distribution transfers from the Police Department to the Grants Fund support grants such as the School Resource Officer, Drug Enforcement Administration, and others.

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>General Government</b>					
<b>Total General Government:</b>	\$94,767	\$0	\$0	0%	\$0
<b>Public Safety</b>					
LABOR DISTRIBUTION	\$490,103	\$873,000	\$691,000	-20.8%	-\$182,000
LABOR DISTRIBUTION	\$0	\$4,000	\$0	-100%	-\$4,000
<b>Total Public Safety:</b>	\$840,071	\$877,000	\$691,000	-21.2%	-\$186,000
<b>Total Personnel Services:</b>	\$934,838	\$877,000	\$691,000	-21.2%	-\$186,000
<b>Supplies</b>					
<b>General Government</b>					
<b>Total General Government:</b>	\$22,346	\$200,000	\$0	-100%	-\$200,000
<b>Public Safety</b>					
OFFICE SUPPLIES	\$82	\$0	\$0	0%	\$0
IT HARDWARE/ACCESSORIES	\$1,422	\$0	\$0	0%	\$0
UNIFORMS	\$15,725	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$120,509	\$97,000	\$41,000	-57.7%	-\$56,000
OTHER SUPPLIES	\$7,544	\$0	\$87,000	N/A	\$87,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$4,061	\$78,000	\$0	-100%	-\$78,000
OTHER SUPPLIES	\$2,517	\$0	\$48,000	N/A	\$48,000
<b>Total Public Safety:</b>	<b>\$213,157</b>	<b>\$175,000</b>	<b>\$176,000</b>	<b>0.6%</b>	<b>\$1,000</b>
<b>Total Supplies:</b>	<b>\$235,503</b>	<b>\$375,000</b>	<b>\$176,000</b>	<b>-53.1%</b>	<b>-\$199,000</b>
<b>Services</b>					
<b>General Government</b>					
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$1,000,000	N/A	\$1,000,000
<b>Total General Government:</b>	<b>\$3,705</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>N/A</b>	<b>\$1,000,000</b>
<b>Public Safety</b>					
COMPUTER SOFTWARE MAINTENANCE	\$53,169		\$0	N/A	\$0
TRAVEL	\$2,194	\$0	\$0	0%	\$0
TRAINING	\$4,472	\$0	\$4,000	N/A	\$4,000
TRAVEL	\$1,396	\$0	\$0	0%	\$0
TRAINING	\$700	\$0	\$0	0%	\$0
<b>Total Public Safety:</b>	<b>\$61,932</b>	<b>\$0</b>	<b>\$4,000</b>	<b>N/A</b>	<b>\$4,000</b>
<b>Total Services:</b>	<b>\$65,637</b>	<b>\$0</b>	<b>\$1,004,000</b>	<b>N/A</b>	<b>\$1,004,000</b>
<b>Special Projects</b>					
<b>General Government</b>					
<b>Total General Government:</b>	<b>\$5,526,402</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Public Safety</b>					
SPECIAL PROJECTS	\$341	\$0	\$0	0%	\$0
POLICE DONATION EXPENSES	\$949	\$0	\$0	0%	\$0
SPECIAL PROJECTS	\$4,902	\$52,000	\$0	-100%	-\$52,000
<b>Total Public Safety:</b>	<b>\$12,274</b>	<b>\$52,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$52,000</b>
<b>Highways and Streets</b>					
<b>Total Highways and Streets:</b>	<b>\$119,347</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Special Projects:</b>	<b>\$5,658,023</b>	<b>\$52,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$52,000</b>
<b>Capital Outlay</b>					
<b>General Government</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$0	\$657,000	N/A	\$657,000
<b>Total General Government:</b>	<b>\$67,373</b>	<b>\$513,000</b>	<b>\$657,000</b>	<b>28.1%</b>	<b>\$144,000</b>
<b>Public Safety</b>					
CAPITAL EQUIPMENT PURCHASE	\$46,966	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT/VEHICLES	\$80,013	\$0	\$0	0%	\$0
CAPITAL EQUIPMENT PURCHASE	\$111,429	\$84,000	\$0	-100%	-\$84,000
MACHINERY/EQUIPMENT/VEHICLES	\$32,026	\$75,000	\$0	-100%	-\$75,000
<b>Total Public Safety:</b>	<b>\$270,434</b>	<b>\$159,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$159,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Highways and Streets</b>					
<b>Total Highways and Streets:</b>	\$0	\$150,000	\$0	-100%	-\$150,000
<b>Total Capital Outlay:</b>	\$337,807	\$822,000	\$657,000	-20.1%	-\$165,000
<b>Other Financing Uses/Special/Extra</b>					
<b>General Government</b>					
EXTRAORDINARY ITEMS	\$0	\$10,000,000	\$10,000,000	0%	\$0
<b>Total General Government:</b>	\$27,857	\$10,000,000	\$10,000,000	0%	\$0
<b>Total Other Financing Uses/Special/Extra:</b>	\$27,857	\$10,000,000	\$10,000,000	0%	\$0
<b>Total Expense Objects:</b>	\$7,259,664	\$12,126,000	\$12,528,000	3.3%	\$402,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Capital decreased by \$165,000 due to the completion of projects.
- Supplies decreased due to lack of grant funding.



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.

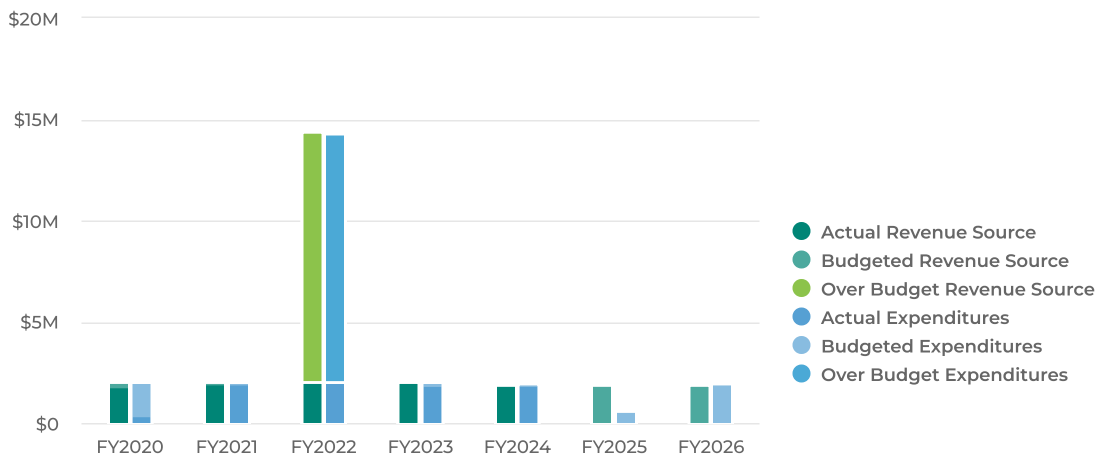


## Debt Service

General Obligation (GO) debt is backed by the full faith and credit of the City and is secured by the City's ad valorem (property tax) taxing power. Arizona's Constitution stipulates that GO debt may be issued to pay for general municipal purposes, and for supplying 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 service facilities, and streets and transportation facilities.

### Summary

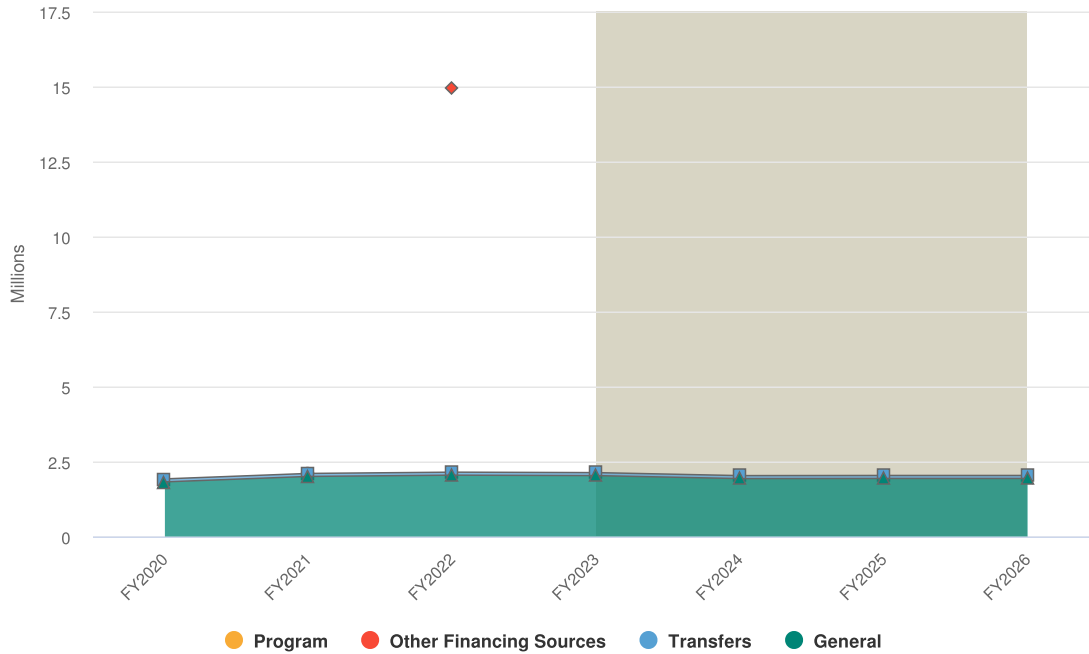
The City of El Mirage is projecting \$2.04M of revenue in FY2026, including transfers, which is consistent with the prior year. Budgeted expenditures are projected to remain flat at \$2.06M, consistent with the prior year. The City continues to pay down existing debt and refinanced its bonds in 2022.



# Revenues

The secondary property tax makes up nearly all revenue in the Debt Service Fund, as directed by state law. The Levy Limit Worksheet provided by the Assessor's Office is used to calculate the rate and levy amount. The \$100,000 transfer from the General Fund is included as well.

## Budgeted and Historical 2026 Revenues

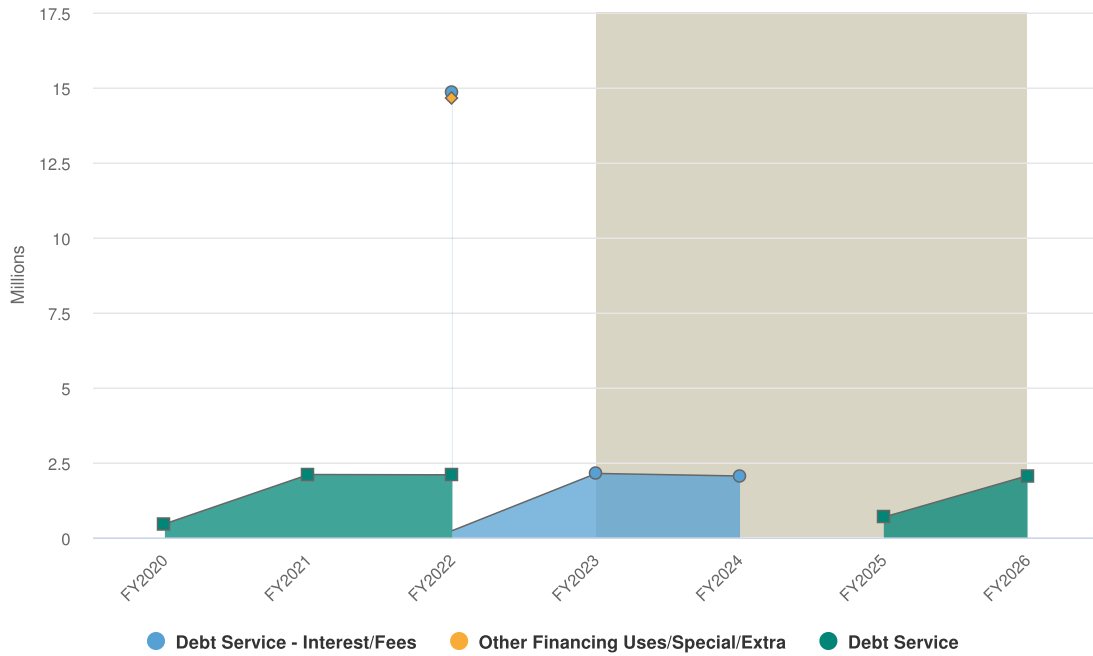


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	\$ Change	% Change
Revenue Source					
General					
Property	\$1,938,659	\$1,930,000	\$1,930,000	-\$1,930,000	N/A
Investment Earnings	\$59,629	\$5,000	\$5,000	\$0	N/A
<b>Total General:</b>	<b>\$1,998,288</b>	<b>\$1,935,000</b>	<b>\$1,935,000</b>	<b>-\$1,930,000</b>	<b>N/A</b>
Transfers	\$100,000	\$100,000	\$100,000	-\$100,000	N/A
<b>Total Transfers:</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>-\$100,000</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$2,098,288</b>	<b>\$2,035,000</b>	<b>\$2,035,000</b>	<b>-\$2,030,000</b>	<b>N/A</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>General Government</b>					
TRUST/AGENCY FEES	\$725	\$30,000	\$30,000	0%	\$0
<b>Total General Government:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Debt Service</b>					
<b>General Government</b>					
PRINCIPAL	\$1,315,000		\$1,430,000	N/A	\$1,430,000
INTEREST	\$703,750	\$650,000	\$600,000	-7.7%	-\$50,000
<b>Total General Government:</b>	<b>\$2,019,475</b>	<b>\$680,000</b>	<b>\$2,060,000</b>	<b>202.9%</b>	<b>\$1,380,000</b>
<b>Total Debt Service:</b>	<b>\$2,019,475</b>	<b>\$680,000</b>	<b>\$2,060,000</b>	<b>202.9%</b>	<b>\$1,380,000</b>
<b>Total Expense Objects:</b>	<b>\$2,019,475</b>	<b>\$680,000</b>	<b>\$2,060,000</b>	<b>202.9%</b>	<b>\$1,380,000</b>

## Significant Changes

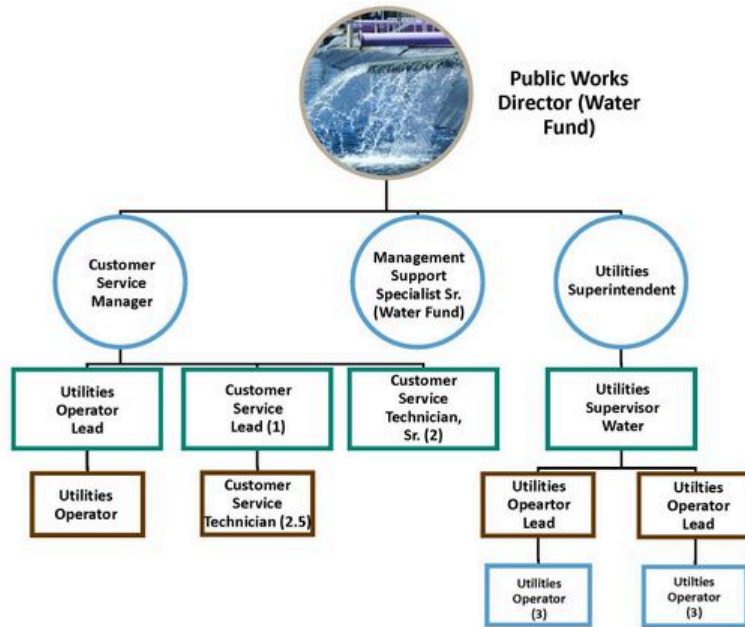
- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.



# Water

Water is responsible for the safe, reliable, and efficient production and distribution of potable water throughout the City of El Mirage and the City of Surprise's Original Town Site. The Water Fund includes irrigation and multiple components:

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



## Summary

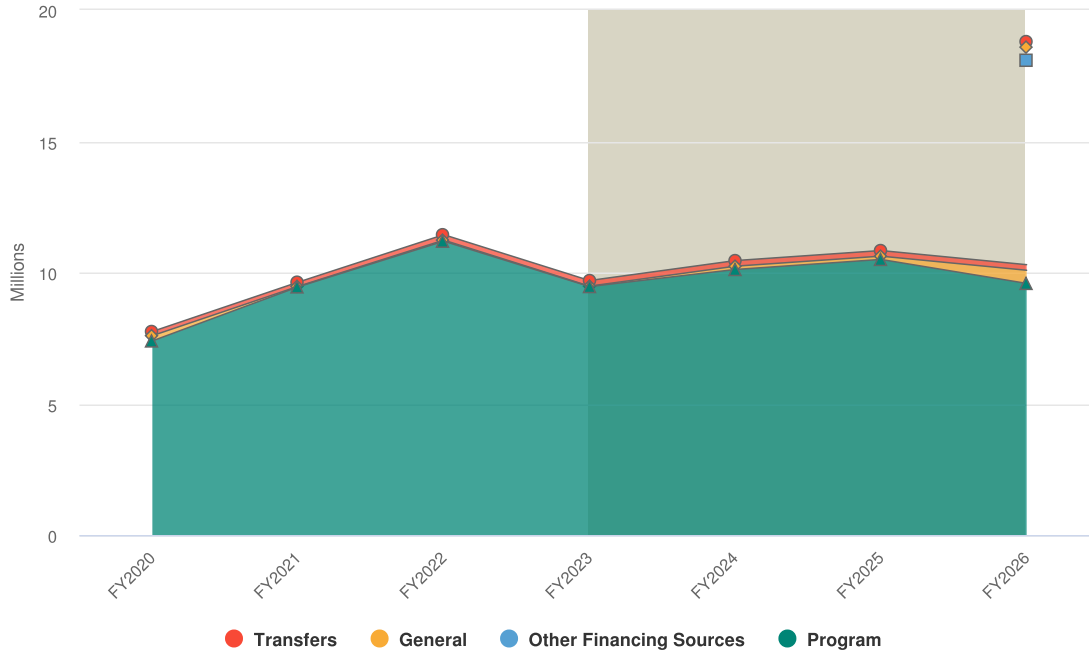
The City of El Mirage is projecting \$18.8M of revenue in FY2026 including transfers, representing a 73.5% increase over the prior year. Budgeted expenditures are projected to increase by 30.5% or \$5.69M to \$24.35M in FY2026.



# Revenues

Water rates are reviewed by a third-party consultant as needed and internally reviewed annually. Based on the rate study, rates for water service are adjusted to offset the projected expenditures.

## Budgeted and Historical 2026 Revenues



Grey background indicates budgeted figures.

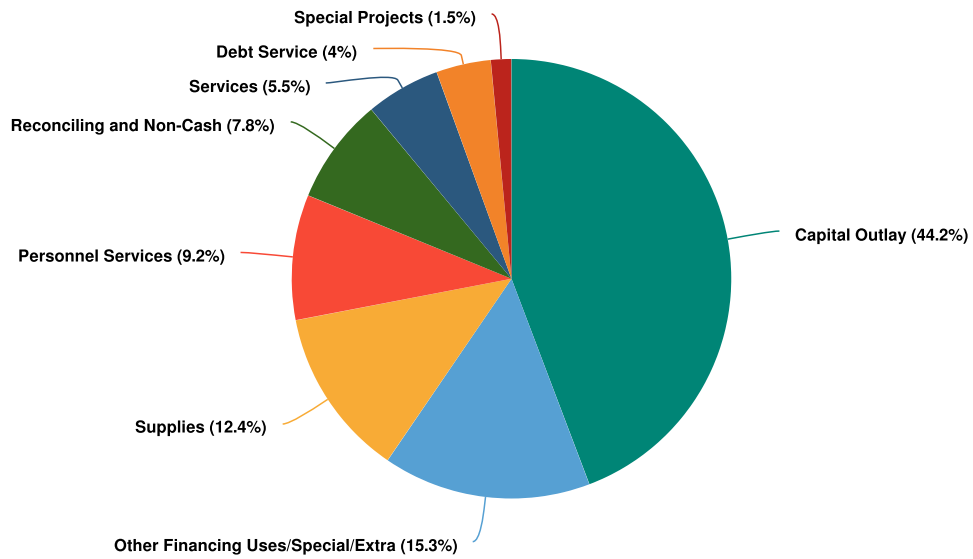
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
LATE FEE	\$194,501	\$125,000	\$150,000	20%	\$25,000
NEW METERS	\$18,925	\$15,000	\$15,000	0%	\$0
NEW WATER ACCOUNTS	\$38,440	\$50,000	\$35,000	-30%	-\$15,000
TURN OFF/ON FEES	\$106,515	\$125,000	\$125,000	0%	\$0
WATER RECHARGE FEE	\$756,702	\$750,000	\$0	-100%	-\$750,000
DOOR NOTICE FEES	\$235	\$0	\$0	0%	\$0
WATER SERVICE CHARGES	\$9,953,647	\$9,025,000	\$9,200,000	1.9%	\$175,000
IRRIGATION WATER	\$0	\$0	\$35,000	N/A	\$35,000
UNCLASSIFIED REVENUES	\$915,859	\$25,000	\$25,000	0%	\$0
CASH OVER/SHORT	-\$360	\$0	\$0	0%	\$0
RECOVERY FROM PRIOR YEAR	\$2,894	\$0	\$0	0%	\$0
GRANTS	\$30,000	\$383,000	\$0	-100%	-\$383,000
<b>Total Program:</b>	<b>\$12,017,358</b>	<b>\$10,498,000</b>	<b>\$9,585,000</b>	<b>-8.7%</b>	<b>-\$913,000</b>
<b>General</b>					
INTEREST REVENUE	\$871,988	\$125,000	\$500,000	300%	\$375,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total General:</b>	\$871,988	\$125,000	\$500,000	300%	\$375,000
<b>Other Financing Sources</b>					
BOND PROCEEDS	\$0	\$0	\$8,500,000	N/A	\$8,500,000
<b>Total Other Financing Sources:</b>	\$0	\$0	\$8,500,000	N/A	\$8,500,000
<b>Transfers</b>					
TRANSFER IN	\$214,000	\$214,000	\$213,000	-0.5%	-\$1,000
<b>Total Transfers:</b>	\$214,000	\$214,000	\$213,000	-0.5%	-\$1,000
<b>Total Revenue Source:</b>	\$13,103,346	\$10,837,000	\$18,798,000	73.5%	\$7,961,000

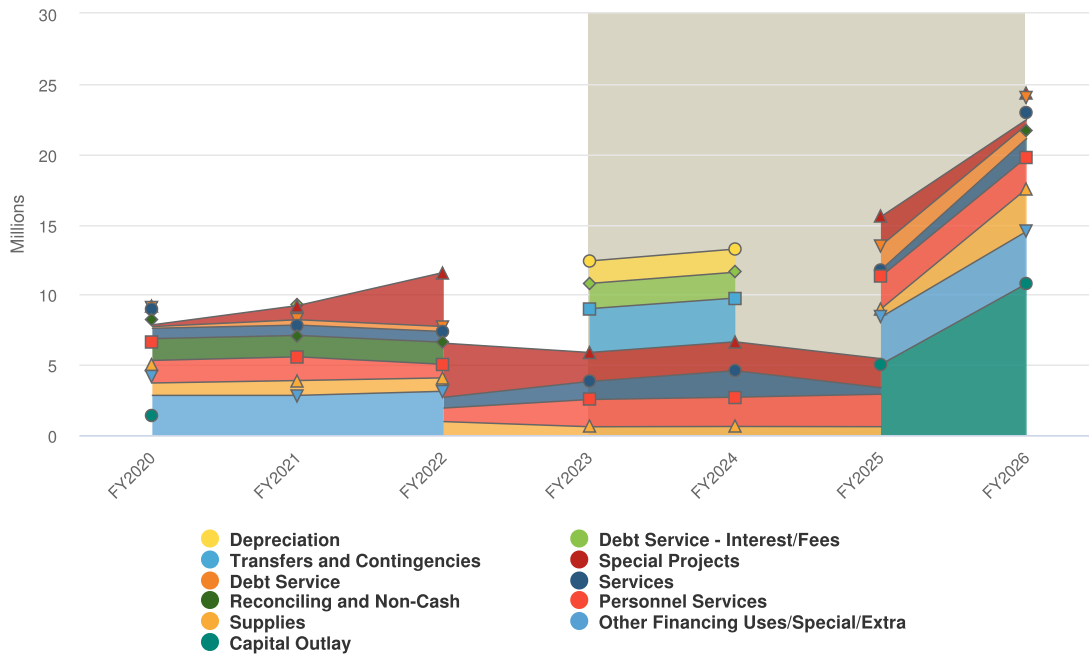


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Personnel Services</b>					
<b>Business Type</b>					
SALARIES AND WAGES	\$236,414	\$255,000	\$272,000	6.7%	\$17,000
OVERTIME	\$256	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$31,506	\$32,000	\$32,000	0%	\$0
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$14,146	\$14,000	\$15,000	7.1%	\$1,000
MEDICARE CONTRIBUTION	\$3,308	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	\$30,172	\$31,000	\$33,000	6.5%	\$2,000
DEFERRED COMPENSATION	\$8,844	\$10,000	\$10,000	0%	\$0
WORKERS COMPENSATION	\$3,735	\$4,000	\$4,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$166	\$1,000	\$1,000	0%	\$0
LABOR DISTRIBUTION	\$210,500	\$226,000	\$115,000	-49.1%	-\$111,000
SALARIES AND WAGES	\$652,142	\$819,000	\$817,000	-0.2%	-\$2,000
OVERTIME	\$50,593	\$40,000	\$35,000	-12.5%	-\$5,000
ON CALL PAY	\$0	\$10,000	\$0	-100%	-\$10,000
COMP TIME	\$1,509	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$112,563	\$153,000	\$142,000	-7.2%	-\$11,000
DENTAL INSURANCE	\$0		\$12,000	N/A	\$12,000
SOCIAL SECURITY CONTRIBUTION	\$41,346	\$54,000	\$53,000	-1.9%	-\$1,000
MEDICARE CONTRIBUTION	\$9,670	\$13,000	\$13,000	0%	\$0
ASRS CONTRIBUTION	\$82,817	\$107,000	\$102,000	-4.7%	-\$5,000
WORKERS COMPENSATION	\$27,797	\$30,000	\$30,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$1,003	\$3,000	\$2,000	-33.3%	-\$1,000
LABOR DISTRIBUTION	-\$28,000	-\$28,000	-\$16,000	-42.9%	\$12,000
SALARIES AND WAGES	\$352,887	\$380,000	\$395,000	3.9%	\$15,000
OVERTIME	\$227	\$3,000	\$15,000	400%	\$12,000
COMP TIME	\$589	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$71,918	\$74,000	\$71,000	-4.1%	-\$3,000
DENTAL INSURANCE	\$0		\$6,000	N/A	\$6,000
SOCIAL SECURITY CONTRIBUTION	\$20,745	\$24,000	\$25,000	4.2%	\$1,000
MEDICARE CONTRIBUTION	\$4,852	\$6,000	\$6,000	0%	\$0
ASRS CONTRIBUTION	\$39,590	\$43,000	\$45,000	4.7%	\$2,000
WORKERS COMPENSATION	\$998	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$582	\$1,000	\$1,000	0%	\$0
<b>Total Business Type:</b>	<b>\$1,982,876</b>	<b>\$2,310,000</b>	<b>\$2,243,000</b>	<b>-2.9%</b>	<b>-\$67,000</b>
<b>Total Personnel Services:</b>	<b>\$1,982,876</b>	<b>\$2,310,000</b>	<b>\$2,243,000</b>	<b>-2.9%</b>	<b>-\$67,000</b>
<b>Supplies</b>					
<b>Business Type</b>					
OFFICE SUPPLIES	\$1,403	\$5,000	\$2,000	-60%	-\$3,000
OTHER SUPPLIES	\$262	\$0	\$5,000	N/A	\$5,000
ELECTRICITY	\$751,866		\$750,000	N/A	\$750,000
WATER	\$13,727		\$1,909,000	N/A	\$1,909,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
FUEL	\$37,088	\$35,000	\$25,000	-28.6%	-\$10,000
BULK CHEMICALS	\$64,516	\$60,000	\$80,000	33.3%	\$20,000
PAVING MATERIAL	\$4,006	\$8,000	\$4,000	-50%	-\$4,000
OFFICE SUPPLIES	\$1,654	\$2,000	\$1,000	-50%	-\$1,000
IT HARDWARE/ACCESSORIES	\$0	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$9,441	\$5,000	\$9,000	80%	\$4,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$11,559	\$1,000	\$10,000	900%	\$9,000
TOOLS	\$13,561		\$7,000	N/A	\$7,000
OTHER SUPPLIES	\$10,588	\$2,000	\$4,000	100%	\$2,000
PARTS/HARDWARE	\$2,822	\$7,000	\$60,000	757.1%	\$53,000
METERS/METER PARTS	\$155,153	\$181,000	\$40,000	-77.9%	-\$141,000
OFFICE SUPPLIES	\$2,603	\$3,000	\$2,000	-33.3%	-\$1,000
IT HARDWARE/ACCESSORIES	\$0	\$3,000	\$7,000	133.3%	\$4,000
UNIFORMS	\$539	\$1,000	\$3,000	200%	\$2,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$1,385	\$1,000	\$2,000	100%	\$1,000
OTHER SUPPLIES	\$5,340	\$1,000	\$9,000	800%	\$8,000
METERS/METER PARTS			\$100,000	N/A	\$100,000
<b>Total Business Type:</b>	<b>\$1,386,131</b>	<b>\$592,000</b>	<b>\$3,030,000</b>	<b>411.8%</b>	<b>\$2,438,000</b>
<b>Total Supplies:</b>	<b>\$1,386,131</b>	<b>\$592,000</b>	<b>\$3,030,000</b>	<b>411.8%</b>	<b>\$2,438,000</b>
<b>Services</b>					
<b>Business Type</b>					
REPAIR/MAINTENANCE SERVICES	\$0		\$1,000	N/A	\$1,000
TRAVEL	\$0	\$2,000	\$0	-100%	-\$2,000
TRAINING	\$0	\$5,000	\$0	-100%	-\$5,000
ADVERTISING	\$134	\$0	\$0	0%	\$0
OTHER PROFESSIONAL SERVICES	\$21,847	\$25,000	\$25,000	0%	\$0
COMPUTER SOFTWARE SUBSCRIPTION			\$30,000	N/A	\$30,000
COMPUTER SOFTWARE MAINTENANCE	\$1,823		\$0	N/A	\$0
SAMPLING/INSPECT/ESTIMATE	\$40,246	\$40,000	\$40,000	0%	\$0
PERMITS/LICENSES/RECORDING FEES	\$10,698	\$0	\$13,000	N/A	\$13,000
REPAIR/MAINTENANCE SERVICES	\$0		\$453,000	N/A	\$453,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$8,573	\$0	\$11,000	N/A	\$11,000
TRAVEL	\$83	\$1,000	\$0	-100%	-\$1,000
TRAINING	\$9,005	\$16,000	\$15,000	-6.2%	-\$1,000
LIABILITY INSURANCE	\$290,346		\$320,000	N/A	\$320,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$40,000	N/A	\$40,000
DELIVERY FEES	\$42	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$2,957	\$8,000	\$0	-100%	-\$8,000
OTHER PROFESSIONAL SERVICES	\$109,424		\$0	N/A	\$0
COMPUTER SOFTWARE MAINTENANCE	\$19,443		\$40,000	N/A	\$40,000
ARMORED CAR SERVICES	\$13,515	\$8,000	\$17,000	112.5%	\$9,000
REPAIR/MAINTENANCE SERVICES	\$0		\$99,000	N/A	\$99,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,787		\$2,000	N/A	\$2,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
TRAVEL	\$0	\$3,000	\$3,000	0%	\$0
TRAINING	\$225	\$4,000	\$4,000	0%	\$0
PRINTING SERVICES	\$1,455	\$3,000	\$3,000	0%	\$0
DELIVERY FEES	\$990	\$2,000	\$60,000	2,900%	\$58,000
DUES/MEMBERSHIPS	\$65	\$1,000	\$1,000	0%	\$0
BANK/MERCHANT/COLLECTION FEES	\$138,072	\$137,000	\$152,000	10.9%	\$15,000
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$2,000	N/A	\$2,000
<b>Total Business Type:</b>	<b>\$886,575</b>	<b>\$465,000</b>	<b>\$1,332,000</b>	<b>186.5%</b>	<b>\$867,000</b>
<b>Total Services:</b>	<b>\$886,575</b>	<b>\$465,000</b>	<b>\$1,332,000</b>	<b>186.5%</b>	<b>\$867,000</b>
<b>Special Projects</b>					
<b>Business Type</b>					
RATE STUDY	\$0	\$45,000	\$0	-100%	-\$45,000
SPECIAL PROJECTS	\$131,714	\$233,000	\$364,000	56.2%	\$131,000
<b>Total Business Type:</b>	<b>\$2,097,601</b>	<b>\$2,066,000</b>	<b>\$364,000</b>	<b>-82.4%</b>	<b>-\$1,702,000</b>
<b>Total Special Projects:</b>	<b>\$2,097,601</b>	<b>\$2,066,000</b>	<b>\$364,000</b>	<b>-82.4%</b>	<b>-\$1,702,000</b>
<b>Capital Outlay</b>					
<b>Business Type</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$60,000	\$75,000	25%	\$15,000
BUILDINGS AND IMPROVEMENTS	\$0	\$2,291,000	\$1,465,000	-36.1%	-\$826,000
LAND IMPROVEMENTS	\$0	\$183,000	\$50,000	-72.7%	-\$133,000
WATER MAINS AND LINES	\$0	\$2,489,000	\$9,181,000	268.9%	\$6,692,000
<b>Total Business Type:</b>	<b>\$0</b>	<b>\$5,023,000</b>	<b>\$10,771,000</b>	<b>114.4%</b>	<b>\$5,748,000</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$5,023,000</b>	<b>\$10,771,000</b>	<b>114.4%</b>	<b>\$5,748,000</b>
<b>Business Type</b>					
<b>Total Business Type:</b>				<b>N/A</b>	<b>\$0</b>
<b>Business Type</b>					
PRINCIPAL	\$0	\$1,476,000	\$787,000	-46.7%	-\$689,000
INTEREST	\$90,565	\$236,000	\$197,000	-16.5%	-\$39,000
<b>Total Business Type:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Debt Service</b>					
<b>Business Type</b>					
TRUST/AGENCY FEES	\$186,686	\$10,000	\$0	-100%	-\$10,000
<b>Total Business Type:</b>	<b>\$277,251</b>	<b>\$1,722,000</b>	<b>\$984,000</b>	<b>-42.9%</b>	<b>-\$738,000</b>
<b>Total Debt Service:</b>	<b>\$277,251</b>	<b>\$1,722,000</b>	<b>\$984,000</b>	<b>-42.9%</b>	<b>-\$738,000</b>
<b>Business Type</b>					
<b>Total Business Type:</b>				<b>N/A</b>	<b>\$0</b>
<b>Other Financing Uses/Special/Extra</b>					
<b>Business Type</b>					
TRANSFER OUT	\$3,116,000	\$3,361,000	\$3,725,000	10.8%	\$364,000
<b>Total Business Type:</b>	<b>\$3,116,000</b>	<b>\$3,361,000</b>	<b>\$3,725,000</b>	<b>10.8%</b>	<b>\$364,000</b>
<b>Total Other Financing Uses/Special/Extra:</b>	<b>\$3,116,000</b>	<b>\$3,361,000</b>	<b>\$3,725,000</b>	<b>10.8%</b>	<b>\$364,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Reconciling and Non-Cash</b>					
<b>Business Type</b>					
DEPRECIATION EXPENSE	\$1,722,702		\$1,900,000	N/A	\$1,900,000
<b>Total Business Type:</b>	<b>\$1,722,702</b>		<b>\$1,900,000</b>	<b>N/A</b>	<b>\$1,900,000</b>
<b>Total Reconciling and Non-Cash:</b>	<b>\$1,722,702</b>		<b>\$1,900,000</b>	<b>N/A</b>	<b>\$1,900,000</b>
<b>Total:</b>	<b>\$11,469,136</b>	<b>\$15,539,000</b>	<b>\$24,349,000</b>	<b>56.7%</b>	<b>\$8,810,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Capital increased by \$5,931,000 due to projects such as the Residential and Commercial Meter Replacement.
- Supplies and Services increased due to the consolidation of the Irrigation Fund into the Water Fund.

## Accomplishments

1. Water's Customer Service Team completed the vetting process for the multi-year water meter replacement project (scheduled for FY26).
2. The department implemented a dedicated Spanish queue to reduce wait times for Spanish-speaking customers and enhance overall customer service.
3. The Customer Service team transitioned from receiving third-party vendor water meter readings to handling the process in-house with staff members, providing greater control and accuracy for billing.

## Goals and Objectives

1. Continue standardization of department procedures and metrics for future goal-setting and strategic planning. (Performance Management)
  1. Determine a priority list of community assets with revenue/cost. (Quarter 2)
  2. Evaluate 25% of the asset list based on best practices and industry standards. (Quarter 4)
2. Increase water conservation efforts through more efficient operations and outreach programs. (Develop Infrastructure Plan)
  1. Gather water use data for FY24 (Residential, Commercial, Government). (Quarter 2)
  2. Check water use data for anomalies and areas where efficiency can be improved. (Quarter 2)

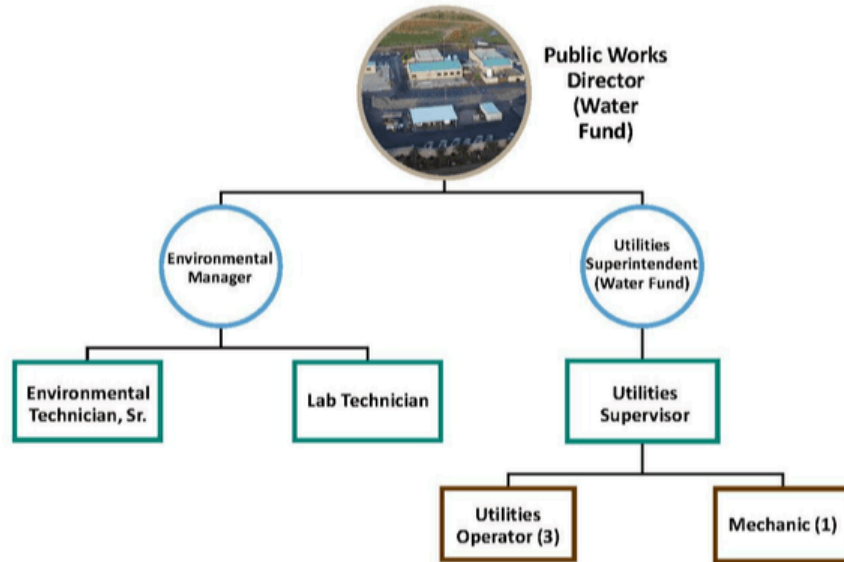
## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY 25/26
1.1 Produce updated lists of priority community assets.	1	0	1	1
1.2 Evaluate asset list.	1	0	1	1
2.1 and 2.2 Complete water use analysis for City of El Mirage.	1	1	1	1
2.3 Number of water meters replaced to support system-wide water conservation	5000	N/A	132	5000



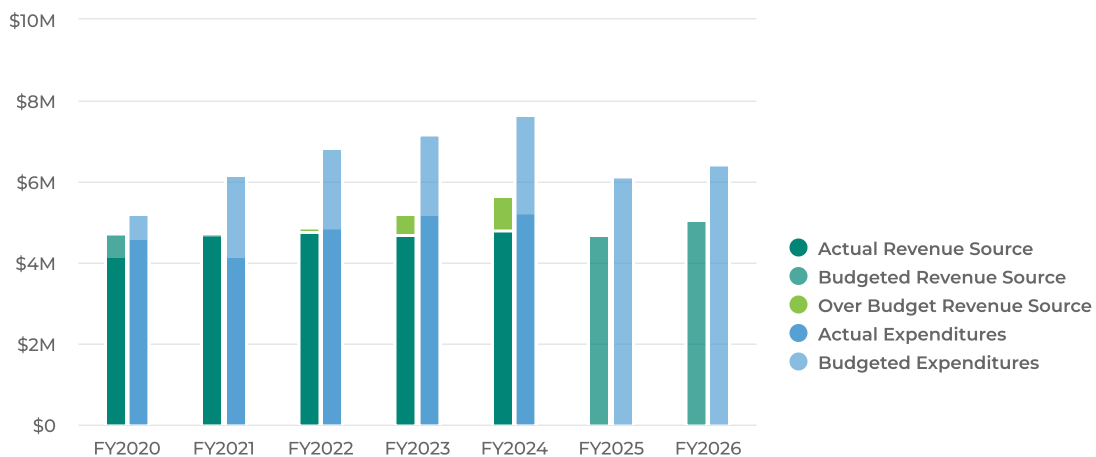
# Wastewater

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 collecting and treating 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 two million gallons per day. Routine tasks include cleaning high-pressure sewer lines, inspecting and maintaining sewer manholes, performing dye tests to investigate sewer service line connections, applying insecticides in sewer manholes, and operating and maintaining the City's two lift stations.



## Summary

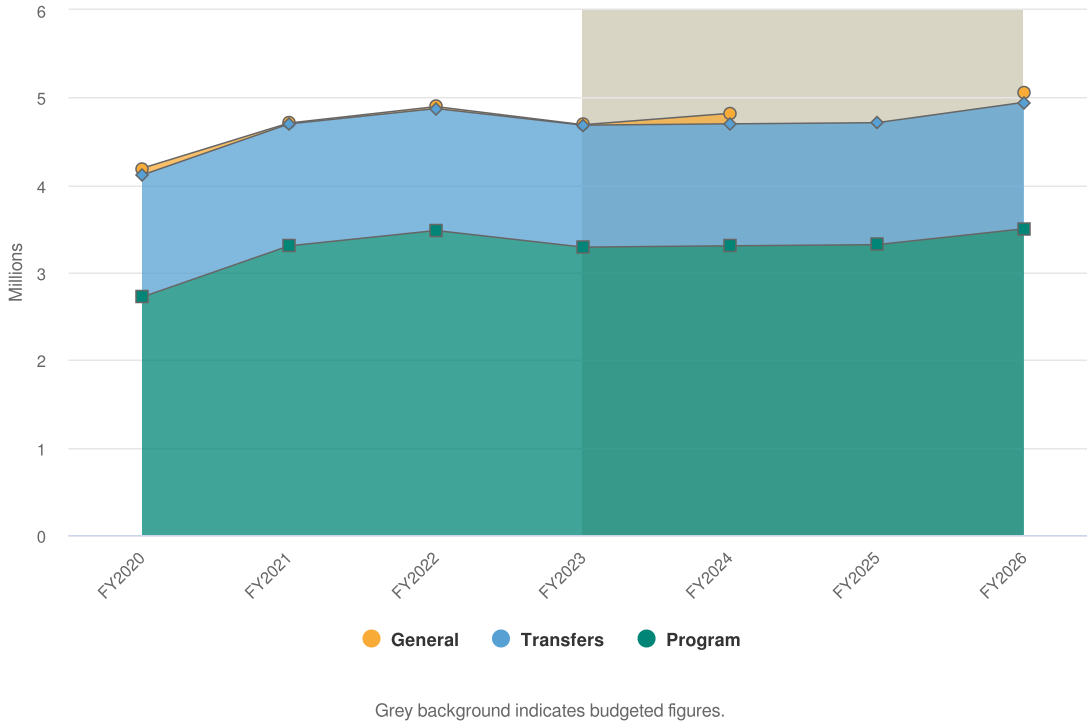
The City of El Mirage is projecting \$5.07M of revenue in FY2026, which represents a 7.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.4% or \$269K to \$6.43M in FY2026.



# Revenues

Wastewater rates are reviewed by a third-party consultant as needed and internally reviewed annually. Based on the rate study, rates for sewer service are adjusted to offset projected expenditures.

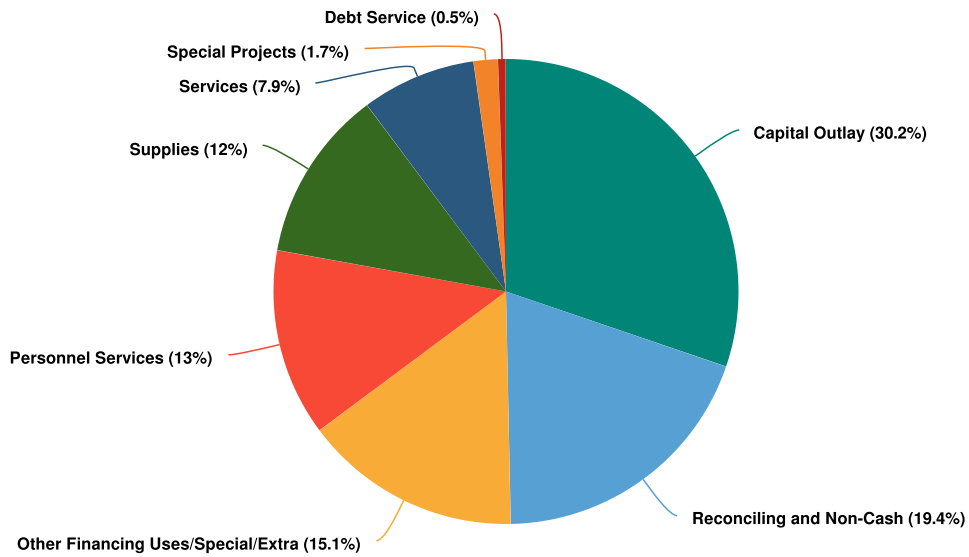
## Budgeted and Historical 2026 Revenues



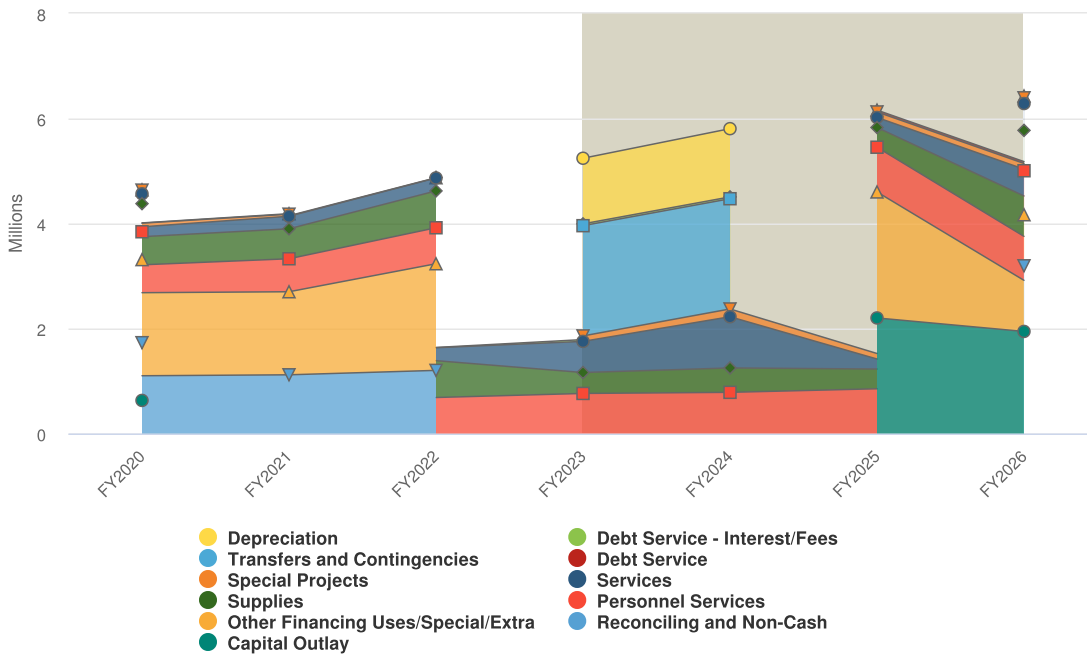
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
SEWER SERVICE CHARGES	\$3,664,524	\$3,318,000	\$3,500,000	5.5%	\$182,000
UNCLASSIFIED REVENUE	\$137,103	\$0	\$0	0%	\$0
REIMBURSEMENTS	\$18,700	\$0	\$0	0%	\$0
<b>Total Program:</b>	<b>\$3,820,327</b>	<b>\$3,318,000</b>	<b>\$3,500,000</b>	<b>5.5%</b>	<b>\$182,000</b>
<b>General</b>					
INTEREST REVENUE	\$437,185	\$0	\$120,000	N/A	\$120,000
<b>Total General:</b>	<b>\$437,185</b>	<b>\$0</b>	<b>\$120,000</b>	<b>N/A</b>	<b>\$120,000</b>
<b>Transfers</b>					
TRANSFER IN	\$1,394,000	\$1,394,000	\$1,445,000	3.7%	\$51,000
<b>Total Transfers:</b>	<b>\$1,394,000</b>	<b>\$1,394,000</b>	<b>\$1,445,000</b>	<b>3.7%</b>	<b>\$51,000</b>
<b>Total Revenue Source:</b>	<b>\$5,651,512</b>	<b>\$4,712,000</b>	<b>\$5,065,000</b>	<b>7.5%</b>	<b>\$353,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Business Type</b>					
SALARIES AND WAGES	\$550,684	\$581,000	\$583,000	0.3%	\$2,000
OVERTIME	\$8,850	\$7,000	\$7,000	0%	\$0
ON CALL PAY	\$0	\$10,000	\$0	-100%	-\$10,000
COMP TIME	\$1,312	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$110,906	\$130,000	\$118,000	-9.2%	-\$12,000
DENTAL INSURANCE	\$0		\$9,000	N/A	\$9,000
SOCIAL SECURITY CONTRIBUTION	\$32,466	\$37,000	\$37,000	0%	\$0
MEDICARE CONTRIBUTION	\$7,593	\$9,000	\$9,000	0%	\$0
ASRS CONTRIBUTION	\$66,436	\$73,000	\$71,000	-2.7%	-\$2,000
WORKERS COMPENSATION	\$20,702	\$19,000	\$19,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$666	\$2,000	\$1,000	-50%	-\$1,000
LABOR DISTRIBUTION	-\$16,000	-\$16,000	-\$16,000	0%	\$0
<b>Total Business Type:</b>	<b>\$783,615</b>	<b>\$852,000</b>	<b>\$838,000</b>	<b>-1.6%</b>	<b>-\$14,000</b>
<b>Total Personnel Services:</b>	<b>\$783,615</b>	<b>\$852,000</b>	<b>\$838,000</b>	<b>-1.6%</b>	<b>-\$14,000</b>
<b>Supplies</b>					
<b>Business Type</b>					
ELECTRICITY	\$503,339		\$500,000	N/A	\$500,000
WATER	\$14,298		\$18,000	N/A	\$18,000
FUEL	\$1,957	\$6,000	\$5,000	-16.7%	-\$1,000
BULK CHEMICALS	\$156,627	\$205,000	\$205,000	0%	\$0
OFFICE SUPPLIES	\$1,907	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$2,000	\$1,000	-50%	-\$1,000
UNIFORMS	\$2,035	\$3,000	\$4,000	33.3%	\$1,000
LABORATORY/MEDICAL SUPPLIES	\$236		\$0	N/A	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$7,847	\$0	\$7,000	N/A	\$7,000
TOOLS	\$2,710		\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$4,713	\$1,000	\$1,000	0%	\$0
PARTS/HARDWARE	\$26,402	\$10,000	\$6,000	-40%	-\$4,000
LABORATORY/MEDICAL SUPPLIES	\$6,121		\$7,000	N/A	\$7,000
FUEL	\$783	\$6,000	\$2,000	-66.7%	-\$4,000
BULK CHEMICALS	\$9,856	\$7,000	\$5,000	-28.6%	-\$2,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0		\$3,000	N/A	\$3,000
TOOLS	\$0		\$1,000	N/A	\$1,000
PARTS/HARDWARE			\$1,000	N/A	\$1,000
<b>Total Business Type:</b>	<b>\$866,332</b>	<b>\$376,000</b>	<b>\$769,000</b>	<b>104.5%</b>	<b>\$393,000</b>
<b>Total Supplies:</b>	<b>\$866,332</b>	<b>\$376,000</b>	<b>\$769,000</b>	<b>104.5%</b>	<b>\$393,000</b>
<b>Services</b>					
<b>Business Type</b>					
OTHER PROFESSIONAL SERVICES	\$22,947	\$35,000	\$35,000	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
COMPUTER SOFTWARE MAINTENANCE	\$14,906		\$20,000	N/A	\$20,000
WASTE SERVICES	\$117,951		\$120,000	N/A	\$120,000
PROPERTY RENTAL			\$2,000	N/A	\$2,000
REPAIR/MAINTENANCE SERVICES	\$0		\$171,000	N/A	\$171,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$4,522		\$4,000	N/A	\$4,000
TRAVEL	\$83	\$0	\$0	0%	\$0
TRAINING	\$2,672	\$6,000	\$4,000	-33.3%	-\$2,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$4,000	N/A	\$4,000
ADVERTISING	\$379	\$0	\$0	0%	\$0
DELIVERY FEES	\$1	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$262	\$0	\$0	0%	\$0
SAMPLING/INSPECT/ESTIMATE	\$19,626	\$25,000	\$34,000	36%	\$9,000
PERMITS/LICENSES/RECORDING FEES	\$20,097		\$15,000	N/A	\$15,000
TRAVEL			\$3,000	N/A	\$3,000
TRAINING	\$7,060	\$8,000	\$10,000	25%	\$2,000
DUES/MEMBERSHIPS	\$1,013	\$2,000	\$2,000	0%	\$0
OTHER PROFESSIONAL SERVICES	\$0	\$2,000	\$2,000	0%	\$0
WASTE SERVICES	\$362		\$2,000	N/A	\$2,000
REPAIR/MAINTENANCE SERVICES	\$0		\$69,000	N/A	\$69,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$13,000	N/A	\$13,000
<b>Total Business Type:</b>	<b>\$390,372</b>	<b>\$191,000</b>	<b>\$511,000</b>	<b>167.5%</b>	<b>\$320,000</b>
<b>Total Services:</b>	<b>\$390,372</b>	<b>\$191,000</b>	<b>\$511,000</b>	<b>167.5%</b>	<b>\$320,000</b>
<b>Special Projects</b>					
<b>Business Type</b>					
SPECIAL PROJECTS	\$0	\$75,000	\$0	-100%	-\$75,000
SPECIAL PROJECTS	\$19,198	\$0	\$0	0%	\$0
SPECIAL PROJECTS	\$0	\$0	\$109,000	N/A	\$109,000
<b>Total Business Type:</b>	<b>\$19,198</b>	<b>\$105,000</b>	<b>\$109,000</b>	<b>3.8%</b>	<b>\$4,000</b>
<b>Total Special Projects:</b>	<b>\$19,198</b>	<b>\$105,000</b>	<b>\$109,000</b>	<b>3.8%</b>	<b>\$4,000</b>
<b>Capital Outlay</b>					
<b>Business Type</b>					
SEWER PLANT	\$0	\$260,000	\$200,000	-23.1%	-\$60,000
BUILDINGS AND IMPROVEMENTS	\$0	\$1,491,000	\$244,000	-83.6%	-\$1,247,000
INFRASTRUCTURE			\$600,000	N/A	\$600,000
Land Improvements		\$250,000	\$500,000	100%	\$250,000
SEWER COLLECTION SYSTEMS	\$0	\$200,000	\$400,000	100%	\$200,000
<b>Total Business Type:</b>	<b>\$0</b>	<b>\$2,201,000</b>	<b>\$1,944,000</b>	<b>-11.7%</b>	<b>-\$257,000</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$2,201,000</b>	<b>\$1,944,000</b>	<b>-11.7%</b>	<b>-\$257,000</b>
<b>Business Type</b>					
<b>Total Business Type:</b>				N/A	\$0
<b>Debt Service - Interest/Fees</b>					
<b>Business Type</b>					

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
INTEREST	\$3,493	\$7,000	\$6,000	-14.3%	-\$1,000
TRUST/AGENCY FEES	\$4,031	\$0	\$0	0%	\$0
<b>Total Business Type:</b>	<b>\$4,031</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Debt Service - Interest/Fees:</b>	<b>\$4,031</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Debt Service</b>					
<b>Business Type</b>					
PRINCIPAL	\$0	\$28,000	\$29,000	3.6%	\$1,000
<b>Total Business Type:</b>	<b>\$3,493</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Debt Service:</b>	<b>\$3,493</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0%</b>	<b>\$0</b>
<b>Business Type</b>					
<b>Total Business Type:</b>				<b>N/A</b>	<b>\$0</b>
<b>Other Financing Uses/Special/Extra</b>					
<b>Business Type</b>					
TRANSFER OUT	\$2,100,000	\$2,400,000	\$973,000	-59.5%	-\$1,427,000
<b>Total Business Type:</b>	<b>\$2,100,000</b>	<b>\$2,400,000</b>	<b>\$973,000</b>	<b>-59.5%</b>	<b>-\$1,427,000</b>
<b>Total Other Financing Uses/Special/Extra:</b>	<b>\$2,100,000</b>	<b>\$2,400,000</b>	<b>\$973,000</b>	<b>-59.5%</b>	<b>-\$1,427,000</b>
<b>Reconciling and Non-Cash</b>					
<b>Business Type</b>					
DEPRECIATION EXPENSE	\$1,103,999		\$1,250,000	N/A	\$1,250,000
<b>Total Business Type:</b>	<b>\$1,103,999</b>		<b>\$1,250,000</b>	<b>N/A</b>	<b>\$1,250,000</b>
<b>Total Reconciling and Non-Cash:</b>	<b>\$1,103,999</b>		<b>\$1,250,000</b>	<b>N/A</b>	<b>\$1,250,000</b>
<b>Total Expense Objects:</b>	<b>\$5,271,040</b>	<b>\$6,160,000</b>	<b>\$6,429,000</b>	<b>4.4%</b>	<b>\$269,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Repair/Maintenance Services increased by \$70,000 to encompass repairs to 18 submersibles and six vertical turbine pumps and other process equipment.
- The Laboratory/Medical Supplies and Sampling/Inspect/Estimate lines increased by \$10,000 due to increased costs for mandatory testing.
- Capital decreased by \$251,000 due to the completion of projects.
- Transfer Out decreased by \$1,427,000 due to the most recent rate study.

## Accomplishments

1. Wastewater, alongside Water, mapped out the underground utility system (all system assets) utilizing GIS. Whether it pertains to urban planning, environmental monitoring, disaster management, or any domain dependent on spatial data, GIS mapping accuracy is a keystone of informed decision-making.
2. Wastewater's Environmental Division met the EPA's deadline for copper and lead testing.

## Goals and Objectives

1. Continue standardization of department procedures and metrics for future goal-setting and strategic planning. (Performance Management)
  1. Complete CIP 62079 to support asset preservation for the WRF. (Quarter 4)
  2. Assess a minimum of 25 WRF capital assets on an annual basis. (Quarter 3)
2. Redevelopment of the City's Water Reclamation Facility (WRF) asset plan and flow projection model. (Develop Infrastructure Plan)
  1. Complete updated the wastewater capacity analysis. (Quarter 3)
  2. Based on analysis, plan and implement improvements to the current WRF asset management plan. (Quarter 4)

## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY 25/26
1.1 Produce updated lists of priority community assets.	1	1	1	1
1.2 Assess a minimum of 25 capital assets on an annual basis.	25	10	25	25
2.1 Complete wastewater capacity analysis.	1	0	0	1
2.2 Update WRF asset plan for the City of El Mirage.	1	1	1	1



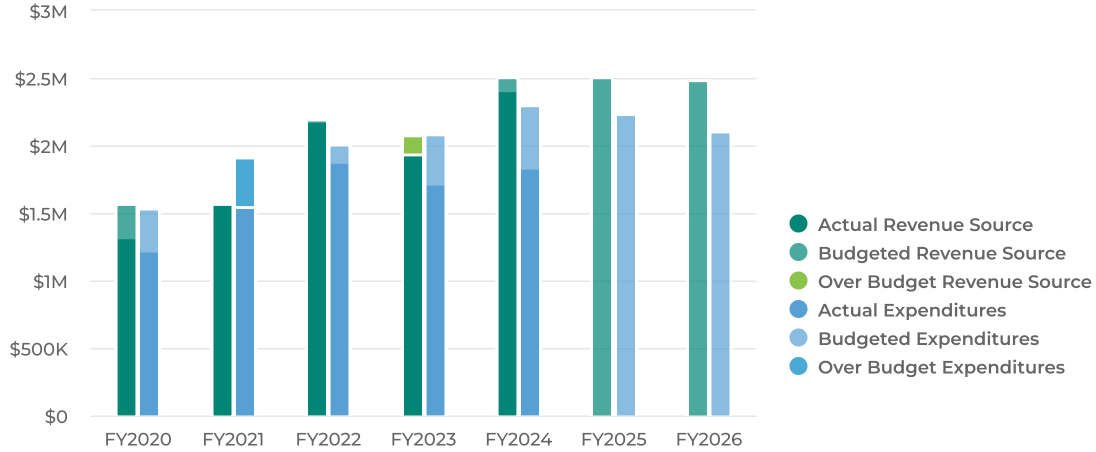


# Sanitation

Sanitation manages trash pickup for all El Mirage residents and facilitates the program through a contract. The City is divided into two sections: Section 1 (east side of El Mirage Road) is collected on Mondays, and Section 2 (west side of El Mirage Road) is collected on Thursdays. Sanitation also provides a household hazardous waste program for residents and offers a bulk trash program twice per year.

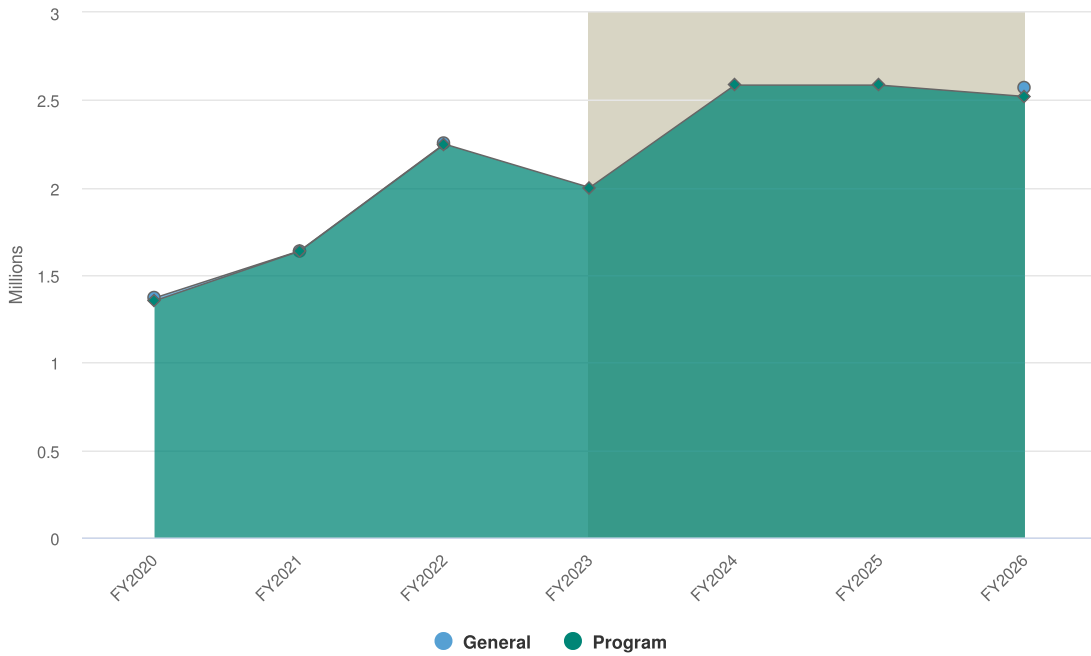
## Summary

The City of El Mirage is projecting \$2.57M of revenue in FY2026, which represents a 0.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.5% or \$128K to \$2.18M in FY2026.



# Revenues

## Budgeted and Historical 2026 Revenues

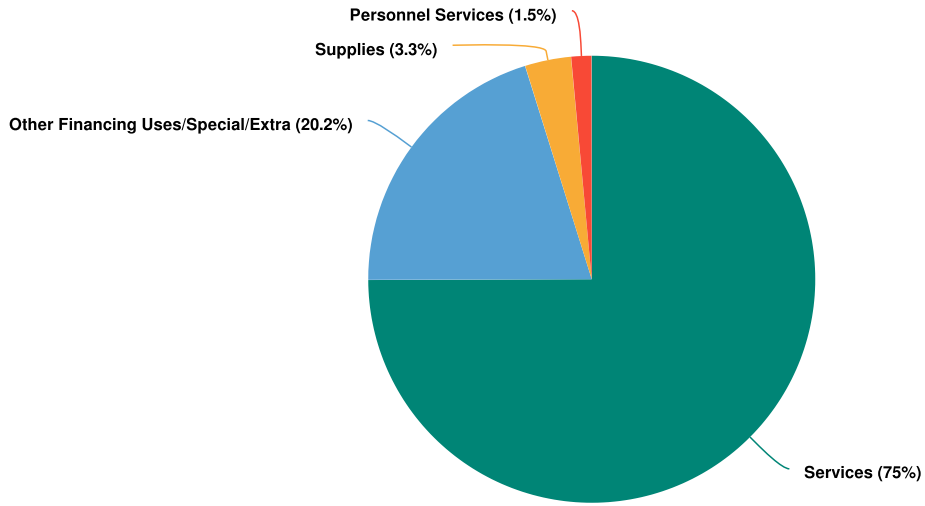


Grey background indicates budgeted figures.

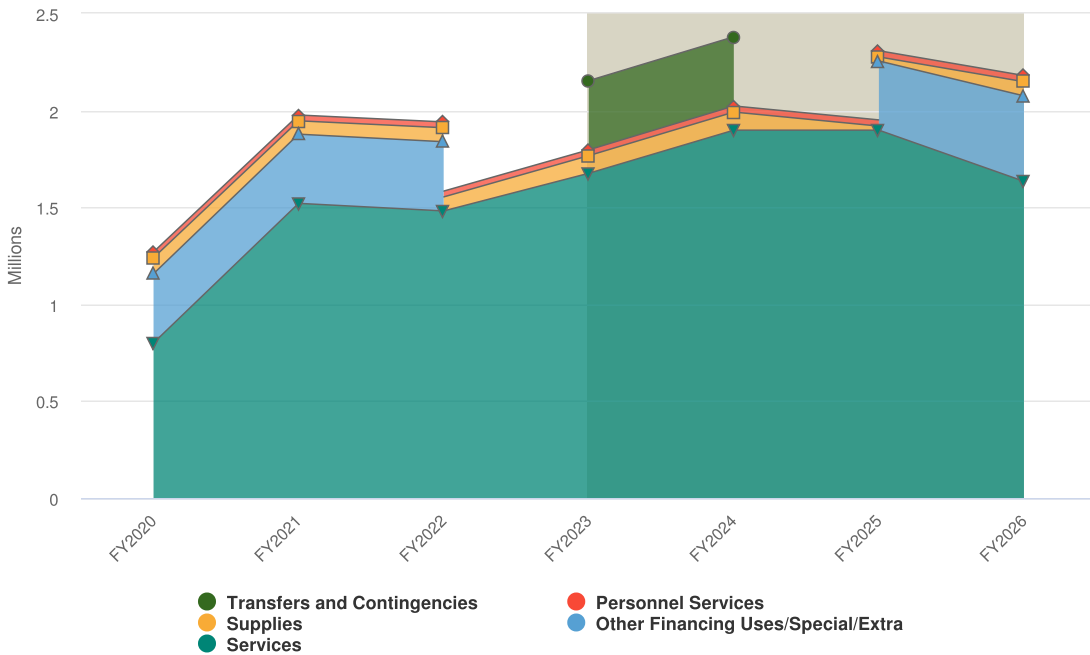
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Revenue Source</b>					
<b>Program</b>					
TRASH SERVICE CHARGES	\$2,401,285	\$2,585,000	\$2,520,000	-2.5%	-\$65,000
GARBAGE CONTAINER SALES	\$80	\$0	\$0	0%	\$0
RECYCLING REVENUE	\$164	\$0	\$0	0%	\$0
<b>Total Program:</b>	<b>\$2,401,529</b>	<b>\$2,585,000</b>	<b>\$2,520,000</b>	<b>-2.5%</b>	<b>-\$65,000</b>
<b>General</b>					
INTEREST REVENUE	\$88,288	\$0	\$50,000	N/A	\$50,000
<b>Total General:</b>	<b>\$88,288</b>	<b>\$0</b>	<b>\$50,000</b>	<b>N/A</b>	<b>\$50,000</b>
<b>Total Revenue Source:</b>	<b>\$2,489,818</b>	<b>\$2,585,000</b>	<b>\$2,570,000</b>	<b>-0.6%</b>	<b>-\$15,000</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

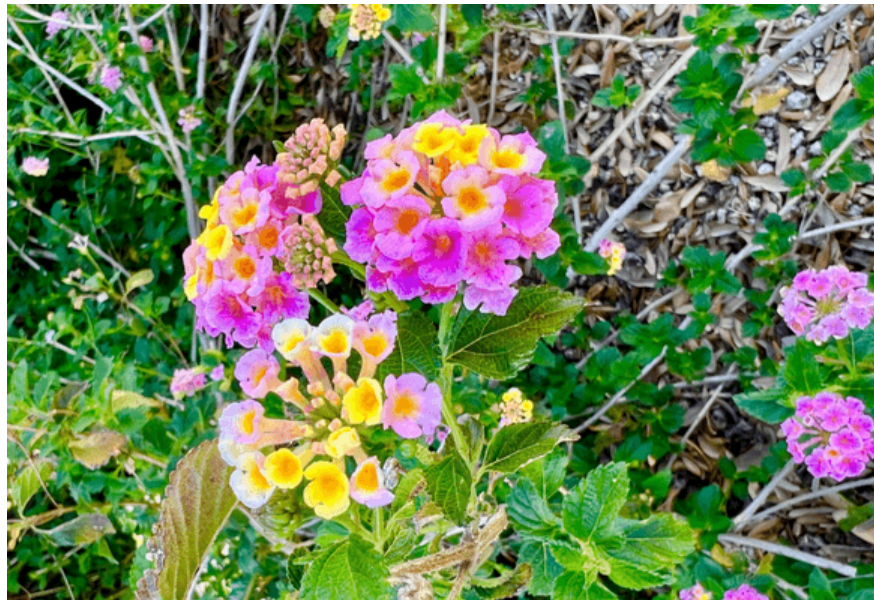


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$31,500	\$32,000	\$32,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$31,500</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>0%</b>	<b>\$0</b>
<b>Supplies</b>					
OTHER SUPPLIES	\$70,126		\$73,000	N/A	\$73,000
<b>Total Supplies:</b>	<b>\$82,802</b>	<b>\$21,000</b>	<b>\$73,000</b>	<b>247.6%</b>	<b>\$52,000</b>
<b>Services</b>					
WASTE SERVICES	\$1,350,260	\$1,779,000	\$1,632,000	-8.3%	-\$147,000
PRINTING SERVICES	\$495	\$3,000	\$2,000	-33.3%	-\$1,000
<b>Total Services:</b>	<b>\$1,426,916</b>	<b>\$1,898,000</b>	<b>\$1,634,000</b>	<b>-13.9%</b>	<b>-\$264,000</b>
TRANSFER OUT	\$357,000	\$357,000	\$441,000	23.5%	\$84,000
<b>Other Financing Uses/Special/Extra</b>					
<b>Total Other Financing Uses/Special/Extra:</b>	<b>\$357,000</b>	<b>\$357,000</b>	<b>\$441,000</b>	<b>23.5%</b>	<b>\$84,000</b>
<b>Total Expense Objects:</b>	<b>\$1,898,218</b>	<b>\$2,308,000</b>	<b>\$2,180,000</b>	<b>-5.5%</b>	<b>-\$128,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Waste Services decreased by \$284,000 and Transfers Out decreased by \$84,000 due to the most recent rate study.



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# **GENERAL FUND DEPARTMENTS**

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# Mayor and Council



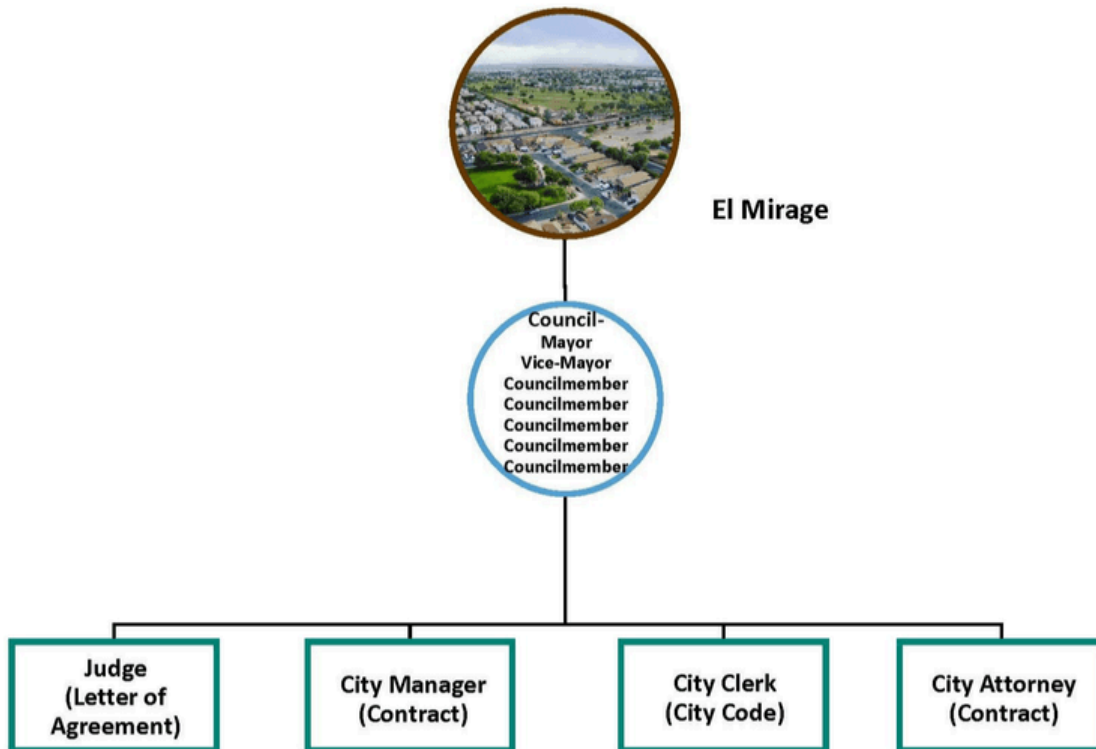
The corporate powers of the City shall be vested in the Council and shall be exercised only as directed or authorized by law. All powers of the Council shall be exercised by ordinance, resolution, order, or motion. The City's elected officers shall be 6 Council members and 1 directly elected Mayor. The Mayor and Councilmembers shall constitute the Council and shall continue in office until the assumption of duties of office by their duly elected successors. Councilmembers shall serve 4-year overlapping terms as provided by state statute.

The 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 a public policy that meets the community's needs. In addition, they are responsible for adopting an annual budget that maintains the City's fiscal stability. A major focus is ensuring orderly and quality development throughout the community, enhancing the quality of life for El Mirage's citizens through the delivery of services, promoting customer service, and communicating with residents.

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

- The City Manager is responsible for overseeing the day-to-day operations of the City and implementing the policies 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 preserving legal documents and providing information on City Council legislation and actions.
- The City Judge oversees the Municipal Court, which promptly and fairly processes all criminal and traffic violations brought before the court.

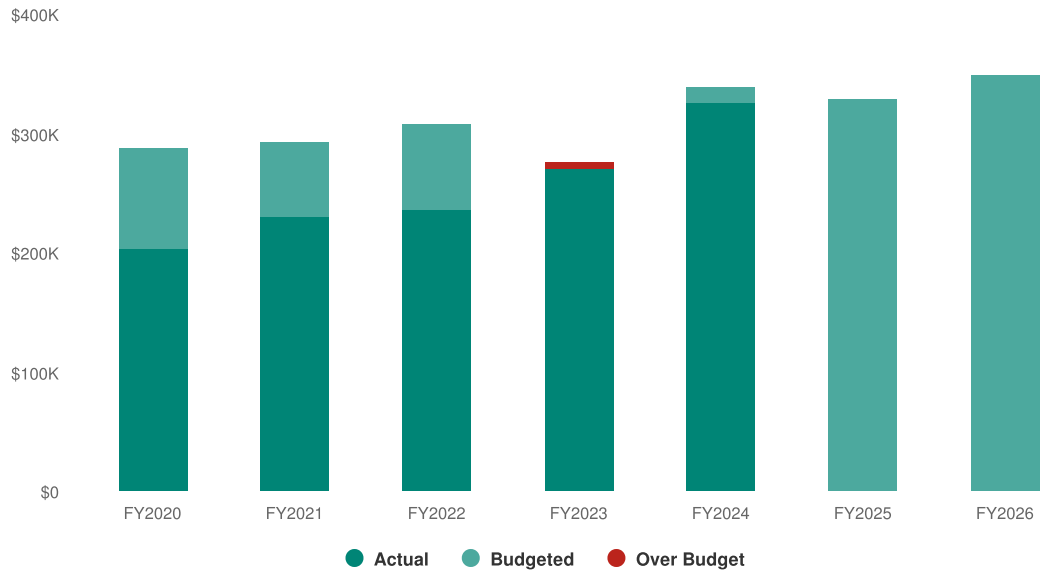
It is the City Council's responsibility to oversee these functions and to provide the needed policy direction for the effective management of the City.



# Expenditures Summary

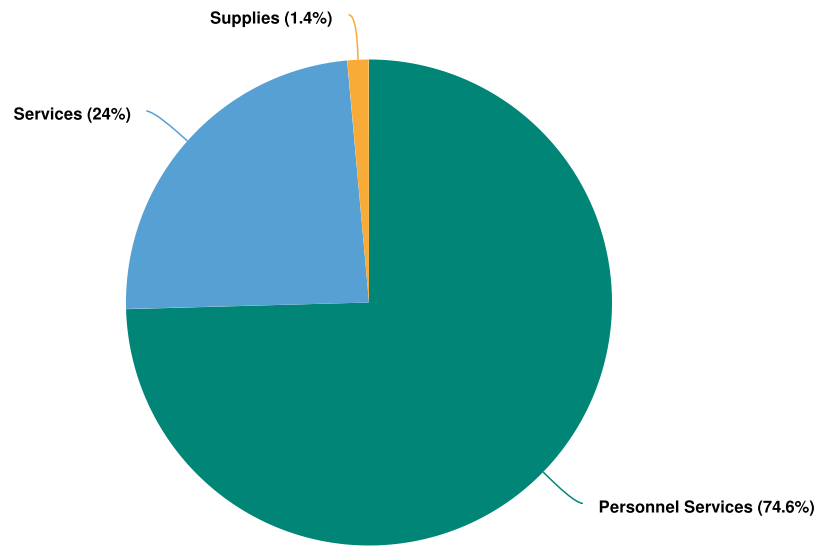
**\$350,000** **\$21,000**  
(6.38% vs. prior year)

Mayor and Council Proposed and Historical Budget vs. Actual

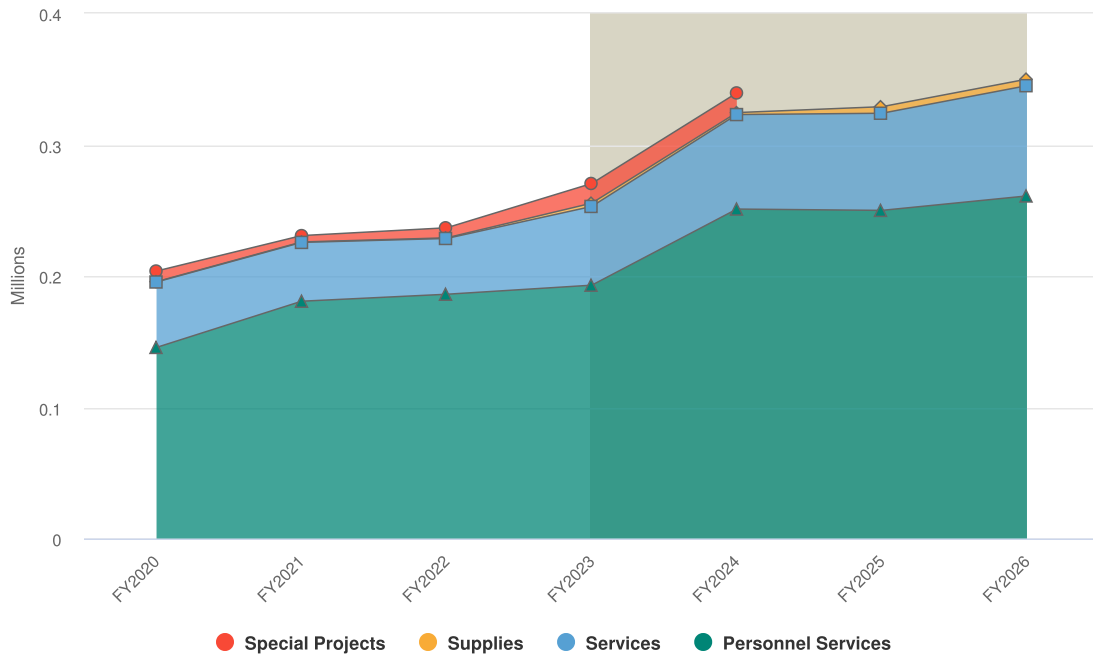


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Mayor and Council General</b>					
SALARIES AND WAGES	\$171,353	\$171,000	\$171,000	0%	\$0
MEDICAL INSURANCE	\$57,117	\$64,000	\$70,000	9.4%	\$6,000
DENTAL INSURANCE	\$0		\$5,000	N/A	\$5,000
SOCIAL SECURITY CONTRIBUTION	\$10,005	\$11,000	\$11,000	0%	\$0
MEDICARE CONTRIBUTION	\$2,340	\$2,000	\$2,000	0%	\$0
WORKERS COMPENSATION	\$492	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$83	\$1,000	\$1,000	0%	\$0
<b>Total Mayor and Council General:</b>	<b>\$241,389</b>	<b>\$250,000</b>	<b>\$261,000</b>	<b>4.4%</b>	<b>\$11,000</b>
<b>Total Personnel Services:</b>	<b>\$241,389</b>	<b>\$250,000</b>	<b>\$261,000</b>	<b>4.4%</b>	<b>\$11,000</b>
<b>Supplies</b>					
<b>Mayor and Council General</b>					
OTHER SUPPLIES	\$0	\$5,000	\$5,000	0%	\$0
<b>Total Mayor and Council General:</b>	<b>\$53</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Supplies:</b>	<b>\$53</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
<b>Mayor and Council General</b>					
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,132		\$2,000	N/A	\$2,000
TRAVEL	\$7,695	\$13,000	\$18,000	38.5%	\$5,000
TRAINING	\$2,630	\$4,000	\$8,000	100%	\$4,000
ADVERTISING	\$3,204	\$2,000	\$2,000	0%	\$0
DUES/MEMBERSHIPS	\$55,354	\$55,000	\$54,000	-1.8%	-\$1,000
<b>Total Mayor and Council General:</b>	<b>\$70,158</b>	<b>\$74,000</b>	<b>\$84,000</b>	<b>13.5%</b>	<b>\$10,000</b>
<b>Total Services:</b>	<b>\$70,158</b>	<b>\$74,000</b>	<b>\$84,000</b>	<b>13.5%</b>	<b>\$10,000</b>
<b>Special Projects</b>					
<b>Mayor and Council General</b>					
SPECIAL EVENTS	\$14,276	\$0	\$0	0%	\$0
<b>Total Mayor and Council General:</b>	<b>\$14,276</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Special Projects:</b>	<b>\$14,276</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$325,876</b>	<b>\$329,000</b>	<b>\$350,000</b>	<b>6.4%</b>	<b>\$21,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Travel increased by \$5,000 due to increased rates and the addition of 1 Council member attending the National League of Cities.
- Training increased by \$4,000 to accommodate training for all Council members.
- Personnel Services increased by \$11,000 due to rising costs in insurance.

# City Clerk



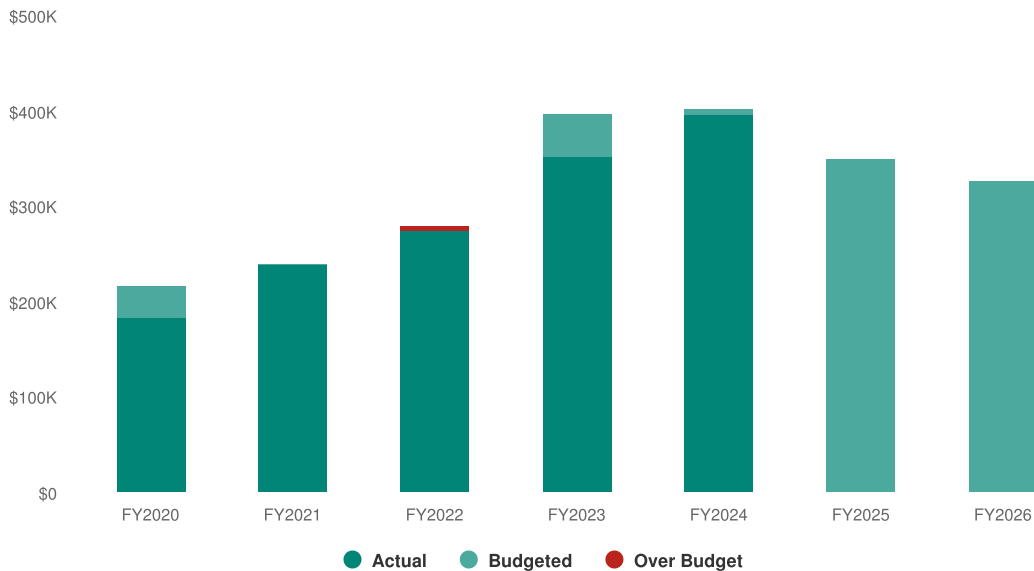
The City Clerk's Office is dedicated to excellence in service and performing all services ethically, honestly and with integrity. The City Clerk ensures El Mirage's legislative processes are open and public. The Clerk serves as a neutral, impartial and professional link between the citizens and the government.



## Expenditures Summary

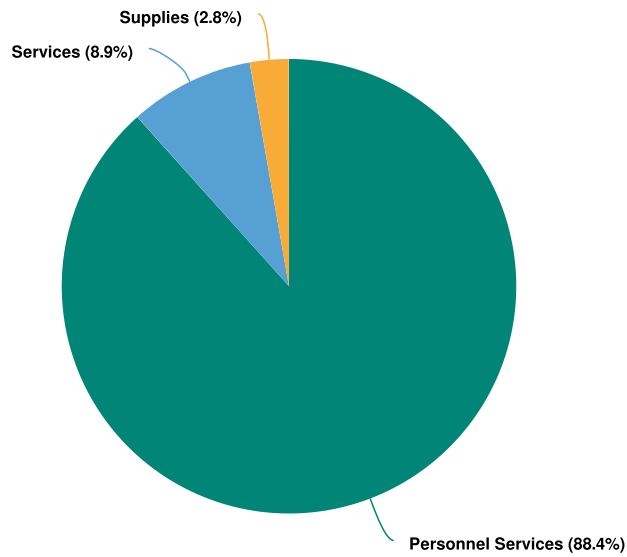
**\$327,000** **-\$23,000**  
 (-6.57% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

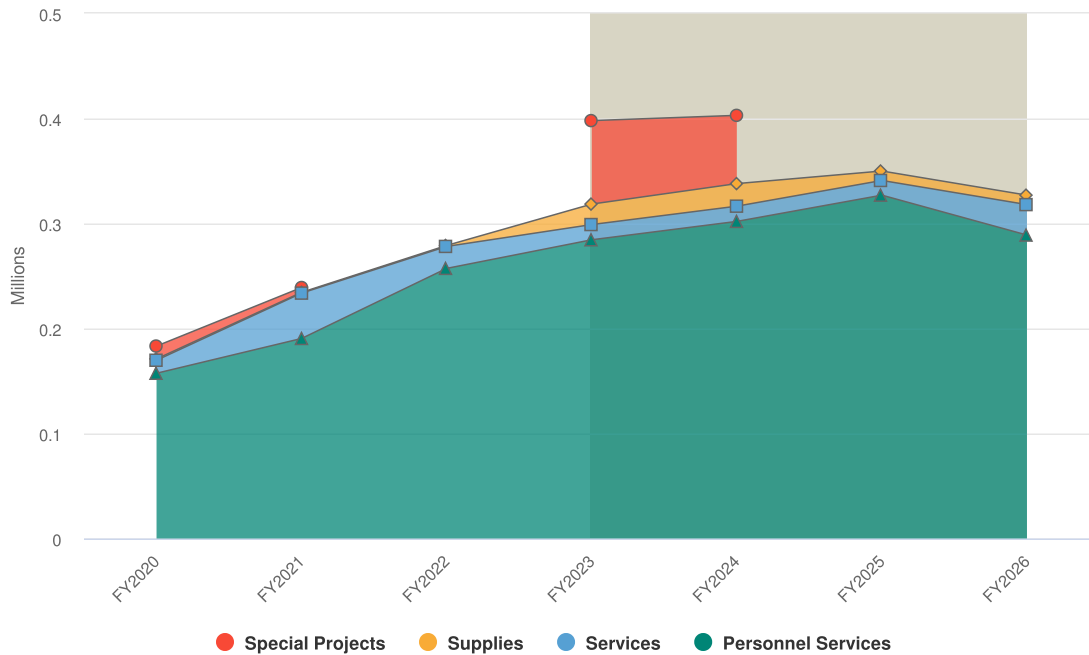


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>City Clerk General</b>					
SALARIES AND WAGES	\$240,879	\$254,000	\$210,000	-17.3%	-\$44,000
OVERTIME		\$3,000	\$3,000	0%	\$0
MEDICAL INSURANCE	\$8,719	\$9,000	\$24,000	166.7%	\$15,000
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$14,280	\$14,000	\$13,000	-7.1%	-\$1,000
MEDICARE CONTRIBUTION	\$3,530	\$4,000	\$3,000	-25%	-\$1,000
ASRS CONTRIBUTION	\$29,848	\$31,000	\$25,000	-19.4%	-\$6,000
DEFERRED COMPENSATION	\$8,903	\$10,000	\$7,000	-30%	-\$3,000
WORKERS COMPENSATION	\$681	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$166	\$1,000	\$1,000	0%	\$0
<b>Total City Clerk General:</b>	<b>\$307,007</b>	<b>\$327,000</b>	<b>\$289,000</b>	<b>-11.6%</b>	<b>-\$38,000</b>
<b>Total Personnel Services:</b>	<b>\$307,007</b>	<b>\$327,000</b>	<b>\$289,000</b>	<b>-11.6%</b>	<b>-\$38,000</b>
<b>Supplies</b>					
<b>City Clerk General</b>					
OFFICE SUPPLIES	\$1,142	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$5,911	\$7,000	\$7,000	0%	\$0
OTHER SUPPLIES	\$445	\$1,000	\$1,000	0%	\$0
<b>Total City Clerk General:</b>	<b>\$7,498</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Supplies:</b>	<b>\$7,498</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
<b>City Clerk General</b>					
OTHER PROFESSIONAL SERVICES	\$240		\$0	N/A	\$0
LEGAL SERVICES	\$5,490	\$0	\$0	0%	\$0
COMPUTER SOFTWARE SUBSCRIPTION			\$14,000	N/A	\$14,000
COMPUTER SOFTWARE MAINTENANCE	\$13,480		\$0	N/A	\$0
TELEPHONE/CELL/COMMUNICATION SERVICES	\$0		\$1,000	N/A	\$1,000
TRAVEL	\$286	\$0	\$0	0%	\$0
TRAINING	\$975	\$1,000	\$1,000	0%	\$0
ELECTION SERVICES	\$53,414		\$0	N/A	\$0
PRINTING SERVICES	\$202	\$0	\$0	0%	\$0
ADVERTISING	\$6,919	\$11,000	\$11,000	0%	\$0
DELIVERY FEES	\$11	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$525	\$1,000	\$1,000	0%	\$0
<b>Total City Clerk General:</b>	<b>\$81,543</b>	<b>\$14,000</b>	<b>\$29,000</b>	<b>107.1%</b>	<b>\$15,000</b>
<b>Total Services:</b>	<b>\$81,543</b>	<b>\$14,000</b>	<b>\$29,000</b>	<b>107.1%</b>	<b>\$15,000</b>
<b>City Clerk General</b>					
<b>Total City Clerk General:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$396,048</b>	<b>\$350,000</b>	<b>\$327,000</b>	<b>-6.6%</b>	<b>-\$23,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Elections decreased by \$18,000 due to no elections planned for FY2026.
- Personnel Services decreased by \$38,000 as a result of staff changes.

## Accomplishments

1. The City Clerk's Office oversaw three elections in 2024: the Presidential Preference Election held March 19, the Primary Election held July 30, and the General Election held November 5, 2024.
2. The City Clerk prepared candidate packets for potential candidates to fill three Council seats with terms ending in 2024 and instructed qualified candidates on the paperwork necessary to run for Council at the primary election.
3. The City Clerk's Office worked with city staff and Maricopa County Elections on election hosting, and El Mirage was a regional Vote Center for all three elections. The General Election produced a record turnout.
4. The City Clerk presented two training sessions in June 2024 for the Arizona Municipal Clerk's Association (ACMA) Academy and Institute, presenting jointly on the topics of Developing and Implementing a Successful Council orientation and filling Council vacancies. The Clerk again chaired the statewide AMCA Campaign Finance Committee, which was successful in submitting updates to the Secretary of State's Election Procedure Manual and the campaign finance calendar.

## Objectives

1. Update administrative policies and procedures. (Performance Management)
  1. Coordinate with all departments to identify all City of El Mirage administrative policies. (Quarter 1)
  2. Identify and eliminate all outdated policies. (Quarter 2)
  3. Create a system for routinely reviewing policies to ensure relevance, applicability, and compliance with other local, state, and federal regulations. (Quarter 3)
  4. Work with departments to update identified policies. (Quarter 4)
2. Develop a City-wide Records Management Program (Performance Management)
  1. Identify Records Management Liaisons in each department (Quarter 1)
  2. Provide training on retention, disposition, and destruction of records. (Quarter 2)
  3. Review and consult with departments on current retention practices. (Quarter 3)
  4. Identify documents eligible for paperless retention. (Quarter 4)

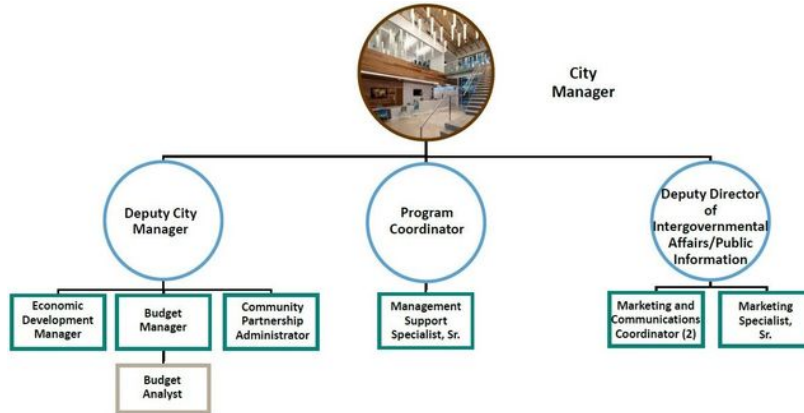
## Program Performance

Quantifiable measure of performance ( <u>Output</u> )	Target	FY23/24	FY24/25	Projected FY25/26
1.1 Percentage of administrative policies and procedures reviewed.	100%	5%	5%	15%
2.1 Establish a city-wide Records Management Program.	100%	N/A	N/A	15%

# Administration



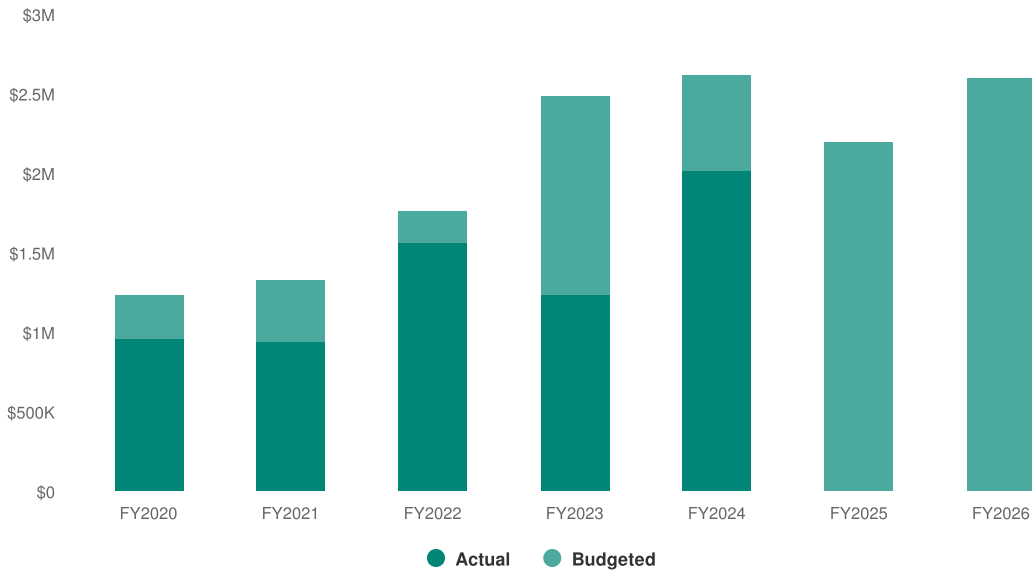
The City Manager is appointed by the Council, serves as the administrative head of the City government, and is responsible to the Council for the proper administration of all City affairs. The Administration Department has four divisions: General, Economic Development, Intergovernmental, and Office of Management and Budget.



## Expenditures Summary

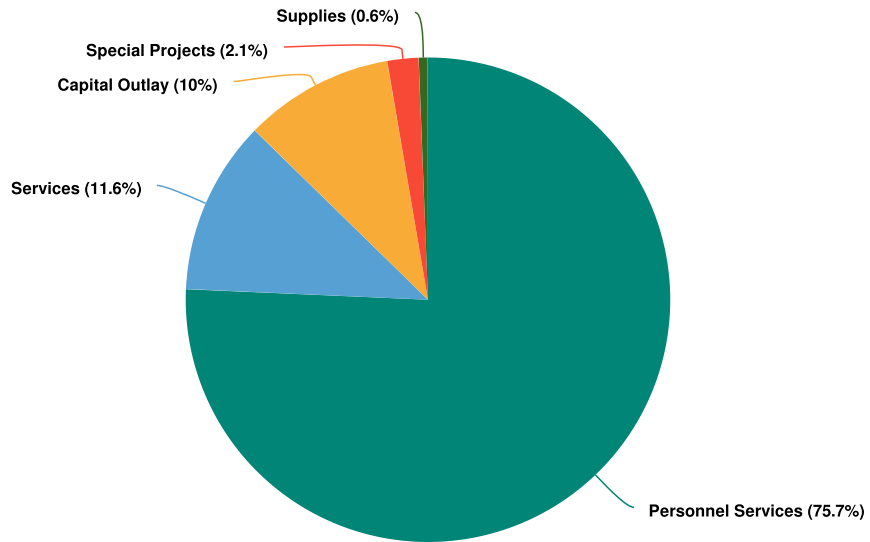
**\$2,602,000** **\$400,000**  
 (18.17% vs. prior year)

### Administration Proposed and Historical Budget vs. Actual

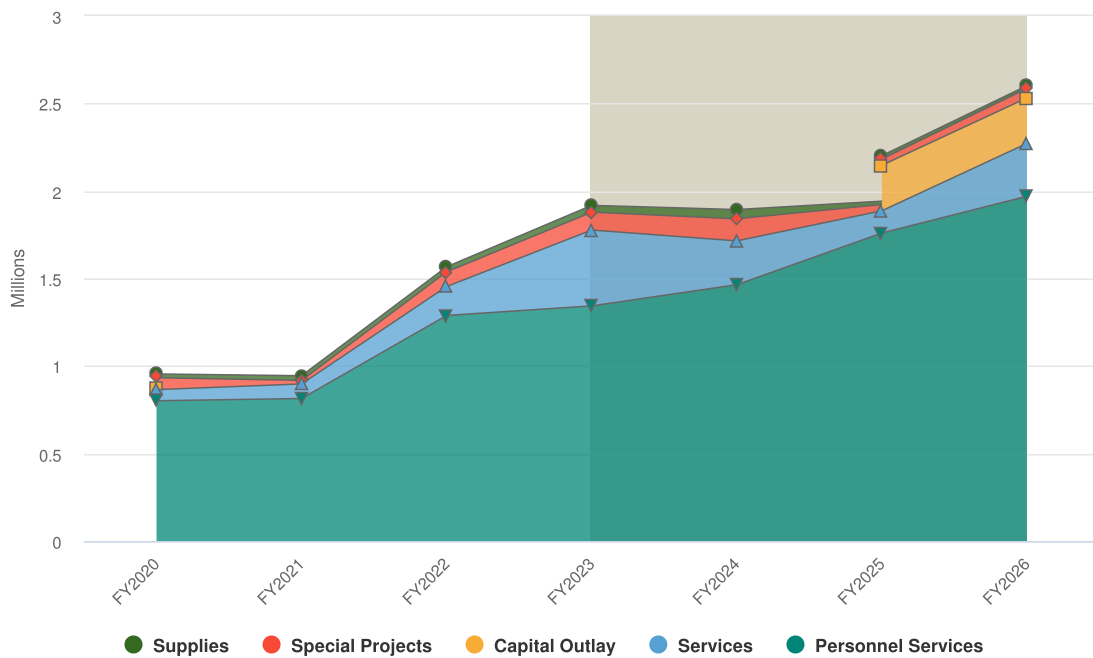


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Administration General</b>					
SALARIES AND WAGES	\$1,288,103	\$1,365,000	\$1,510,000	10.6%	\$145,000
OVERTIME	\$0	\$2,000	\$2,000	0%	\$0
MEDICAL INSURANCE	\$93,869	\$106,000	\$126,000	18.9%	\$20,000
DENTAL INSURANCE	\$0		\$11,000	N/A	\$11,000
SOCIAL SECURITY CONTRIBUTION	\$73,180	\$73,000	\$81,000	11%	\$8,000
MEDICARE CONTRIBUTION	\$18,408	\$20,000	\$22,000	10%	\$2,000
ASRS CONTRIBUTION	\$147,971	\$163,000	\$176,000	8%	\$13,000
DEFERRED COMPENSATION	\$24,564	\$26,000	\$31,000	19.2%	\$5,000
WORKERS COMPENSATION	\$3,521	\$3,000	\$9,000	200%	\$6,000
UNEMPLOYMENT INSURANCE	\$1,279	\$2,000	\$2,000	0%	\$0
LABOR DISTRIBUTION	-\$802,267	-\$696,000	-\$894,000	28.4%	-\$198,000
<b>Total Administration General:</b>	<b>\$848,628</b>	<b>\$1,064,000</b>	<b>\$1,076,000</b>	<b>1.1%</b>	<b>\$12,000</b>
<b>Economic Development</b>					
LABOR DISTRIBUTION	\$125,500	\$125,000	\$139,000	11.2%	\$14,000
<b>Total Economic Development:</b>	<b>\$125,500</b>	<b>\$125,000</b>	<b>\$139,000</b>	<b>11.2%</b>	<b>\$14,000</b>
<b>Intergovernmental</b>					
LABOR DISTRIBUTION	\$357,500	\$355,000	\$511,000	43.9%	\$156,000
<b>Total Intergovernmental:</b>	<b>\$357,500</b>	<b>\$355,000</b>	<b>\$511,000</b>	<b>43.9%</b>	<b>\$156,000</b>
<b>Special Events</b>					
<b>Total Special Events:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Community Services</b>					
<b>Total Community Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Office Of Management And Budget</b>					
LABOR DISTRIBUTION	\$224,500	\$216,000	\$244,000	13%	\$28,000
<b>Total Office Of Management And Budget:</b>	<b>\$224,500</b>	<b>\$216,000</b>	<b>\$244,000</b>	<b>13%</b>	<b>\$28,000</b>
<b>Total Personnel Services:</b>	<b>\$1,556,128</b>	<b>\$1,760,000</b>	<b>\$1,970,000</b>	<b>11.9%</b>	<b>\$210,000</b>
<b>Supplies</b>					
<b>Administration General</b>					
OFFICE SUPPLIES	\$2,593	\$2,000	\$2,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$840	\$2,000	\$2,000	0%	\$0
BOOKS/PERIODICALS	\$778		\$0	N/A	\$0
OTHER SUPPLIES	\$878	\$4,000	\$7,000	75%	\$3,000
<b>Total Administration General:</b>	<b>\$10,518</b>	<b>\$13,000</b>	<b>\$11,000</b>	<b>-15.4%</b>	<b>-\$2,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Economic Development</b>					
OFFICE SUPPLIES	\$297	\$1,000	\$1,000	0%	\$0
BOOKS/PERIODICALS	\$185		\$0	N/A	\$0
<b>Total Economic Development:</b>	<b>\$481</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>	<b>\$0</b>
<b>Intergovernmental</b>					
OFFICE SUPPLIES	\$970	\$2,000	\$2,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$3,369	\$1,000	\$0	-100%	-\$1,000
BOOKS/PERIODICALS	\$1,613		\$0	N/A	\$0
COMPUTER SOFTWARE PURCHASE (NON-CAPITAL)	\$1,390	\$0	\$0	0%	\$0
<b>Total Intergovernmental:</b>	<b>\$7,342</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>-33.3%</b>	<b>-\$1,000</b>
<b>Special Events</b>					
<b>Total Special Events:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Community Services</b>					
<b>Total Community Services:</b>	<b>\$13,004</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Office Of Management And Budget</b>					
OFFICE SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
IT HARDWARE/ACCESSORIES	\$1,545	\$0	\$0	0%	\$0
OTHER SUPPLIES	\$636	\$2,000	\$0	-100%	-\$2,000
<b>Total Office Of Management And Budget:</b>	<b>\$2,610</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Supplies:</b>	<b>\$33,956</b>	<b>\$19,000</b>	<b>\$16,000</b>	<b>-15.8%</b>	<b>-\$3,000</b>
<b>Services</b>					
<b>Administration General</b>					
OTHER PROFESSIONAL SERVICES	\$21,272	\$0	\$15,000	N/A	\$15,000
REPAIR/MAINTENANCE SERVICES	\$0		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$885		\$2,000	N/A	\$2,000
TRAVEL	\$5,595	\$8,000	\$8,000	0%	\$0
TRAINING	\$3,977	\$9,000	\$3,000	-66.7%	-\$6,000
PRINTING SERVICES	\$584	\$2,000	\$2,000	0%	\$0
ADVERTISING	\$264	\$1,000	\$1,000	0%	\$0
DELIVERY FEES	\$90	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$951	\$4,000	\$4,000	0%	\$0
<b>Total Administration General:</b>	<b>\$33,618</b>	<b>\$25,000</b>	<b>\$41,000</b>	<b>64%</b>	<b>\$16,000</b>
<b>Economic Development</b>					
OTHER PROFESSIONAL SERVICES	\$172	\$1,000	\$0	-100%	-\$1,000
COMPUTER SOFTWARE SUBSCRIPTION			\$10,000	N/A	\$10,000
TRAVEL	\$4,634	\$7,000	\$9,000	28.6%	\$2,000
TRAINING	\$5,152	\$5,000	\$5,000	0%	\$0
PRINTING SERVICES	\$0	\$1,000	\$0	-100%	-\$1,000
DUES/MEMBERSHIPS	\$20,440	\$32,000	\$33,000	3.1%	\$1,000

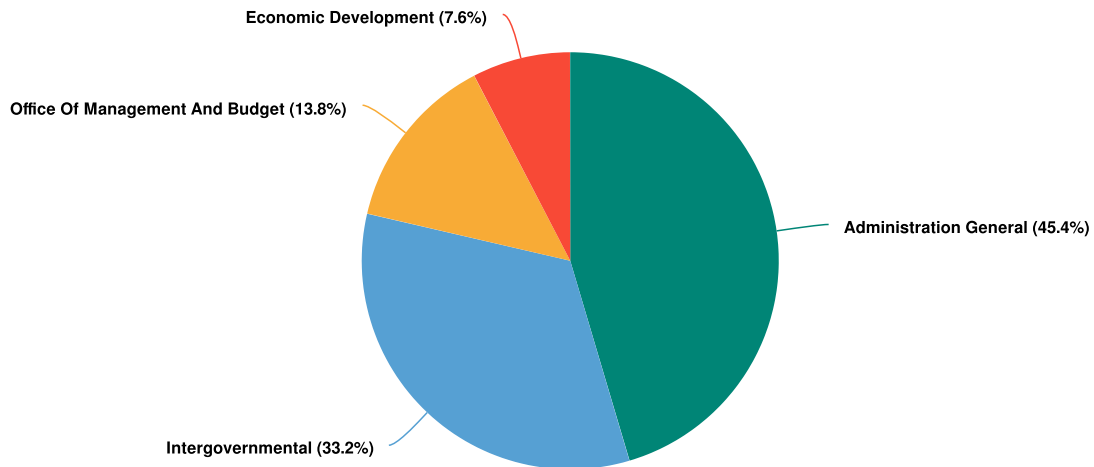
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$1,000	N/A	\$1,000
<b>Total Economic Development:</b>	<b>\$30,596</b>	<b>\$46,000</b>	<b>\$58,000</b>	<b>26.1%</b>	<b>\$12,000</b>
<b>Intergovernmental</b>					
OTHER PROFESSIONAL SERVICES	\$853		\$25,000	N/A	\$25,000
COMPUTER SOFTWARE SUBSCRIPTION			\$4,000	N/A	\$4,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,470		\$2,000	N/A	\$2,000
TRAVEL	\$3,236	\$11,000	\$16,000	45.5%	\$5,000
TRAINING	\$1,075	\$3,000	\$5,000	66.7%	\$2,000
PRINTING SERVICES	\$0	\$2,000	\$25,000	1,150%	\$23,000
ADVERTISING	\$7,685	\$8,000	\$0	-100%	-\$8,000
DELIVERY FEES	\$8,910	\$11,000	\$12,000	9.1%	\$1,000
DUES/MEMBERSHIPS	\$275	\$1,000	\$2,000	100%	\$1,000
<b>Total Intergovernmental:</b>	<b>\$24,503</b>	<b>\$36,000</b>	<b>\$91,000</b>	<b>152.8%</b>	<b>\$55,000</b>
<b>Special Events</b>					
<b>Total Special Events:</b>	<b>\$1,556</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Community Services</b>					
<b>Total Community Services:</b>	<b>\$18,329</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Office Of Management And Budget</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$86,000	N/A	\$86,000
COMPUTER SOFTWARE MAINTENANCE	\$72,055		\$0	N/A	\$0
TRAVEL	\$3,127	\$8,000	\$6,000	-25%	-\$2,000
TRAINING	\$1,697	\$4,000	\$4,000	0%	\$0
PRINTING SERVICES	\$3,099	\$4,000	\$12,000	200%	\$8,000
ADVERTISING	\$1,560	\$2,000	\$2,000	0%	\$0
DUES/MEMBERSHIPS	\$755	\$2,000	\$2,000	0%	\$0
<b>Total Office Of Management And Budget:</b>	<b>\$82,294</b>	<b>\$20,000</b>	<b>\$112,000</b>	<b>460%</b>	<b>\$92,000</b>
<b>Total Services:</b>	<b>\$190,896</b>	<b>\$127,000</b>	<b>\$302,000</b>	<b>137.8%</b>	<b>\$175,000</b>
<b>Special Projects</b>					
<b>Administration General</b>					
SPECIAL EVENTS	\$3,622	\$11,000	\$4,000	-63.6%	-\$7,000
SPECIAL PROJECTS		\$25,000	\$50,000	100%	\$25,000
<b>Total Administration General:</b>	<b>\$3,622</b>	<b>\$36,000</b>	<b>\$54,000</b>	<b>50%</b>	<b>\$18,000</b>
<b>Community Services</b>					
<b>Total Community Services:</b>	<b>\$101,323</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Special Projects:</b>	<b>\$104,946</b>	<b>\$36,000</b>	<b>\$54,000</b>	<b>50%</b>	<b>\$18,000</b>
<b>Capital Outlay</b>					
<b>Intergovernmental</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$260,000	\$260,000	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
Total Intergovernmental:	\$0	\$260,000	\$260,000	0%	\$0
Community Services					
Total Community Services:	\$137,036	\$0	\$0	0%	\$0
Total Capital Outlay:	\$137,036	\$260,000	\$260,000	0%	\$0
Total Expense Objects:	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000

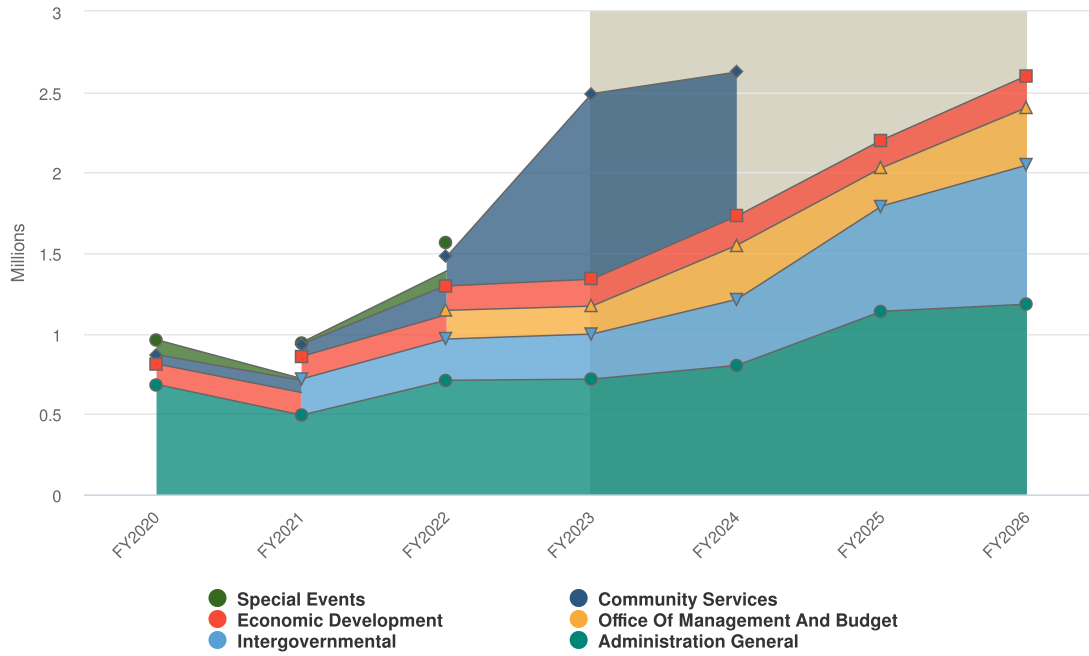


## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 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	\$1,288,103	\$1,365,000	\$1,510,000	10.6%	\$145,000
OVERTIME	\$0	\$2,000	\$2,000	0%	\$0
MEDICAL INSURANCE	\$93,869	\$106,000	\$126,000	18.9%	\$20,000
DENTAL INSURANCE	\$0		\$11,000	N/A	\$11,000
SOCIAL SECURITY CONTRIBUTION	\$73,180	\$73,000	\$81,000	11%	\$8,000
MEDICARE CONTRIBUTION	\$18,408	\$20,000	\$22,000	10%	\$2,000
ASRS CONTRIBUTION	\$147,971	\$163,000	\$176,000	8%	\$13,000
DEFERRED COMPENSATION	\$24,564	\$26,000	\$31,000	19.2%	\$5,000
WORKERS COMPENSATION	\$3,521	\$3,000	\$9,000	200%	\$6,000
UNEMPLOYMENT INSURANCE	\$1,279	\$2,000	\$2,000	0%	\$0
LABOR DISTRIBUTION	-\$802,267	-\$696,000	-\$894,000	28.4%	-\$198,000
<b>Total Personnel Services:</b>	<b>\$848,628</b>	<b>\$1,064,000</b>	<b>\$1,076,000</b>	<b>1.1%</b>	<b>\$12,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Supplies</b>					
OFFICE SUPPLIES	\$2,593	\$2,000	\$2,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$840	\$2,000	\$2,000	0%	\$0
BOOKS/PERIODICALS	\$778		\$0	N/A	\$0
OTHER SUPPLIES	\$878	\$4,000	\$7,000	75%	\$3,000
<b>Total Supplies:</b>	<b>\$10,518</b>	<b>\$13,000</b>	<b>\$11,000</b>	<b>-15.4%</b>	<b>-\$2,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$21,272	\$0	\$15,000	N/A	\$15,000
REPAIR/MAINTENANCE SERVICES	\$0		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$885		\$2,000	N/A	\$2,000
TRAVEL	\$5,595	\$8,000	\$8,000	0%	\$0
TRAINING	\$3,977	\$9,000	\$3,000	-66.7%	-\$6,000
PRINTING SERVICES	\$584	\$2,000	\$2,000	0%	\$0
ADVERTISING	\$264	\$1,000	\$1,000	0%	\$0
DELIVERY FEES	\$90	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$951	\$4,000	\$4,000	0%	\$0
<b>Total Services:</b>	<b>\$33,618</b>	<b>\$25,000</b>	<b>\$41,000</b>	<b>64%</b>	<b>\$16,000</b>
<b>Special Projects</b>					
SPECIAL EVENTS	\$3,622	\$11,000	\$4,000	-63.6%	-\$7,000
SPECIAL PROJECTS		\$25,000	\$50,000	100%	\$25,000
<b>Total Special Projects:</b>	<b>\$3,622</b>	<b>\$36,000</b>	<b>\$54,000</b>	<b>50%</b>	<b>\$18,000</b>
<b>Total Administration General:</b>	<b>\$896,387</b>	<b>\$1,138,000</b>	<b>\$1,182,000</b>	<b>3.9%</b>	<b>\$44,000</b>
<b>Economic Development</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$125,500	\$125,000	\$139,000	11.2%	\$14,000
<b>Total Personnel Services:</b>	<b>\$125,500</b>	<b>\$125,000</b>	<b>\$139,000</b>	<b>11.2%</b>	<b>\$14,000</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$297	\$1,000	\$1,000	0%	\$0
BOOKS/PERIODICALS	\$185		\$0	N/A	\$0
<b>Total Supplies:</b>	<b>\$481</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$172	\$1,000	\$0	-100%	-\$1,000
COMPUTER SOFTWARE SUBSCRIPTION			\$10,000	N/A	\$10,000
TRAVEL	\$4,634	\$7,000	\$9,000	28.6%	\$2,000
TRAINING	\$5,152	\$5,000	\$5,000	0%	\$0
PRINTING SERVICES	\$0	\$1,000	\$0	-100%	-\$1,000
DUES/MEMBERSHIPS	\$20,440	\$32,000	\$33,000	3.1%	\$1,000
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$1,000	N/A	\$1,000
<b>Total Services:</b>	<b>\$30,596</b>	<b>\$46,000</b>	<b>\$58,000</b>	<b>26.1%</b>	<b>\$12,000</b>
<b>Total Economic Development:</b>	<b>\$156,577</b>	<b>\$172,000</b>	<b>\$198,000</b>	<b>15.1%</b>	<b>\$26,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Intergovernmental</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$357,500	\$355,000	\$511,000	43.9%	\$156,000
<b>Total Personnel Services:</b>	<b>\$357,500</b>	<b>\$355,000</b>	<b>\$511,000</b>	<b>43.9%</b>	<b>\$156,000</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$970	\$2,000	\$2,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$3,369	\$1,000	\$0	-100%	-\$1,000
BOOKS/PERIODICALS	\$1,613		\$0	N/A	\$0
COMPUTER SOFTWARE PURCHASE (NON-CAPITAL)	\$1,390	\$0	\$0	0%	\$0
<b>Total Supplies:</b>	<b>\$7,342</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>-33.3%</b>	<b>-\$1,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$853		\$25,000	N/A	\$25,000
COMPUTER SOFTWARE SUBSCRIPTION			\$4,000	N/A	\$4,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,470		\$2,000	N/A	\$2,000
TRAVEL	\$3,236	\$11,000	\$16,000	45.5%	\$5,000
TRAINING	\$1,075	\$3,000	\$5,000	66.7%	\$2,000
PRINTING SERVICES	\$0	\$2,000	\$25,000	1,150%	\$23,000
ADVERTISING	\$7,685	\$8,000	\$0	-100%	-\$8,000
DELIVERY FEES	\$8,910	\$11,000	\$12,000	9.1%	\$1,000
DUES/MEMBERSHIPS	\$275	\$1,000	\$2,000	100%	\$1,000
<b>Total Services:</b>	<b>\$24,503</b>	<b>\$36,000</b>	<b>\$91,000</b>	<b>152.8%</b>	<b>\$55,000</b>
<b>Capital Outlay</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$260,000	\$260,000	0%	\$0
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$260,000</b>	<b>\$260,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Intergovernmental:</b>	<b>\$389,345</b>	<b>\$654,000</b>	<b>\$864,000</b>	<b>32.1%</b>	<b>\$210,000</b>
<b>Special Events</b>					
<b>Personnel Services</b>					
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Supplies</b>					
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
<b>Total Services:</b>	<b>\$1,556</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Total Special Events:</b>	<b>\$1,556</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Community Services</b>					
<b>Personnel Services</b>					
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Supplies</b>					
<b>Total Supplies:</b>	\$13,004	\$0	\$0	0%	\$0
<b>Services</b>					
<b>Total Services:</b>	\$18,329	\$0	\$0	0%	\$0
<b>Special Projects</b>					
<b>Total Special Projects:</b>	\$101,323	\$0	\$0	0%	\$0
<b>Capital Outlay</b>					
<b>Total Capital Outlay:</b>	\$137,036	\$0	\$0	0%	\$0
<b>Total Community Services:</b>	\$269,692	\$0	\$0	0%	\$0
<b>Office Of Management And Budget</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$224,500	\$216,000	\$244,000	13%	\$28,000
<b>Total Personnel Services:</b>	\$224,500	\$216,000	\$244,000	13%	\$28,000
<b>Supplies</b>					
OFFICE SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
IT HARDWARE/ACCESSORIES	\$1,545	\$0	\$0	0%	\$0
OTHER SUPPLIES	\$636	\$2,000	\$0	-100%	-\$2,000
<b>Total Supplies:</b>	\$2,610	\$2,000	\$2,000	0%	\$0
<b>Services</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$86,000	N/A	\$86,000
COMPUTER SOFTWARE MAINTENANCE	\$72,055		\$0	N/A	\$0
TRAVEL	\$3,127	\$8,000	\$6,000	-25%	-\$2,000
TRAINING	\$1,697	\$4,000	\$4,000	0%	\$0
PRINTING SERVICES	\$3,099	\$4,000	\$12,000	200%	\$8,000
ADVERTISING	\$1,560	\$2,000	\$2,000	0%	\$0
DUES/MEMBERSHIPS	\$755	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>	\$82,294	\$20,000	\$112,000	460%	\$92,000
<b>Total Office Of Management And Budget:</b>	\$309,404	\$238,000	\$358,000	50.4%	\$120,000
<b>Total Administration:</b>	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000
<b>Total Executive:</b>	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000
<b>Total General Government:</b>	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000
<b>Total Expenditures:</b>	\$2,022,962	\$2,202,000	\$2,602,000	18.2%	\$400,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Administration's Special Projects increased due to the implementation of the Neighborhood Services Program. This includes El Mirage Cares.
- Administration's Supplies and Services decreased due to limited training and the removal of Introductory City Council Workshops.
- Economic Development increased Dues & Memberships and Computer Software Subscription due to increasing costs.
- Intergovernmental decreased due to the lower cost of contractors for digital marketing campaigns and the movement of Civic Plus Notification to Information Technology.
- Intergovernmental Labor Distribution increased as a result of an additional Program Coordinator.
- Office of Management and Budget increased Computer Software Subscription due to new HIVE licenses.

## Accomplishments

1. The City received \$1,616,367 in grants, including \$820,000 in Community Development Block Grant (CDBG) funds for the Fifth-Avenue Sanitary Sewer Replacement project, and \$333,572 from the Arizona Water Infrastructure Finance Authority (W.I.F.A.).
2. Launched in May 2018, El Mirage Cares addressed critical issues such as teen suicide prevention, domestic violence, and teen dating violence, hosting impactful events for the community. The "Walk to End Domestic Violence" on October 19, 2024, attracted more than 200 participants.
3. Phoenix Rescue Mission compassionately provided services to those experiencing homelessness. The City completed mitigation in the Agua Fria wash which improved the wash appearance, increased, safety, and connected many individuals with ongoing services.
4. The City utilized social media platforms to inform and engage followers and create brand awareness, initiating 4,393 posts on the three primary platforms of Facebook, Instagram and X (formally Twitter), an increase of 61%. Total followers/fans on those channels increased by 9.7%, totaling 10,905. Post impressions totaled 1,006,411. YouTube, Nextdoor, and LinkedIn were also utilized with YouTube video views of 11,204. The Nextdoor platform has 6,864 claimed households, 11,892 members, and had 33,227 post impressions.
5. The City's website at www.ElMirageAZ.gov had approximately 62,827 page views and 19,607 active users utilizing 33,211 engagement sessions.
6. Staff generated 124 multi-channel marketing campaigns to engage and inform the community of city events, announcements, and activities including 17 media releases and follow-ups.
7. Four quarterly newsletters were published and mailed to all El Mirage households and businesses. The El Mirage Connect included special events, recreation, City features and public safety announcements.

## Goals and Objectives

1. Implementation and training of the mass notification system and digital sign software. (Communication Plan)
  1. Hold training for the necessary departments and employees. (Quarter 1)
  2. Formalize the policies and procedures of the plan to ensure accessibility for employees and residents. (Quarter 2)
2. Begin funding the acquisition and construction of affordable housing. (Affordable Housing)
  1. Follow the progress of projects in outside agencies. (Quarter 2)
  2. Provide funding to outside agencies for projects. (Quarter 3)
  3. Collaborate with outside agencies on the start of construction for the projects. (Quarter 4)
3. Implement a project tracking system. (Performance Management)
  1. Establish a process for creating, updating, and monitoring projects in the system. (Quarter 1)
  2. Create projects in the system. (Quarter 1)
  3. Develop training and train staff on accessing, updating, and using the system. (Quarter 2)

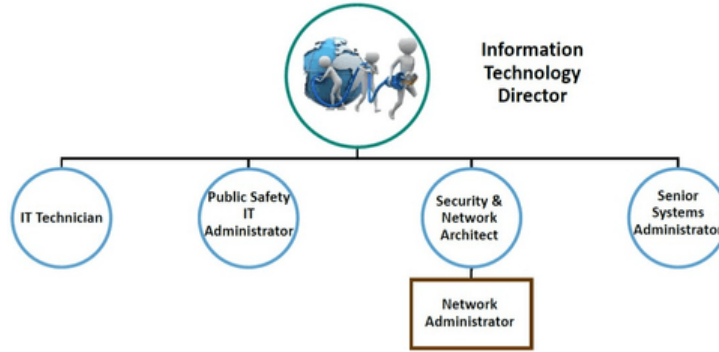
## Program Performance

Quantifiable measure of performance (Output)	Target	FY 23/24	FY 24/25	Projected FY 25/26
1.1 Produce new 8 page El Mirage Newsletter quarterly.	4	N/A	N.A	4
1.2 Develop and schedule policy and communication plan training.	1	N/A	1	N/A
1.3 Number of staff trained on new policy and communication plans.	20	N/A	20	30
2.1 Develop a system for tracking the progress of projects.	1	N/A	1	N/A
2.2 Percentage of allocated funds disbursed to projects.	100%	N/A	60%	100%
3.1 Train users annually on project tracking system.	100%	0	5%	100%
3.2 Develop a formal process for the project tracking system.	100%	0	5%	100%

# Information Technology



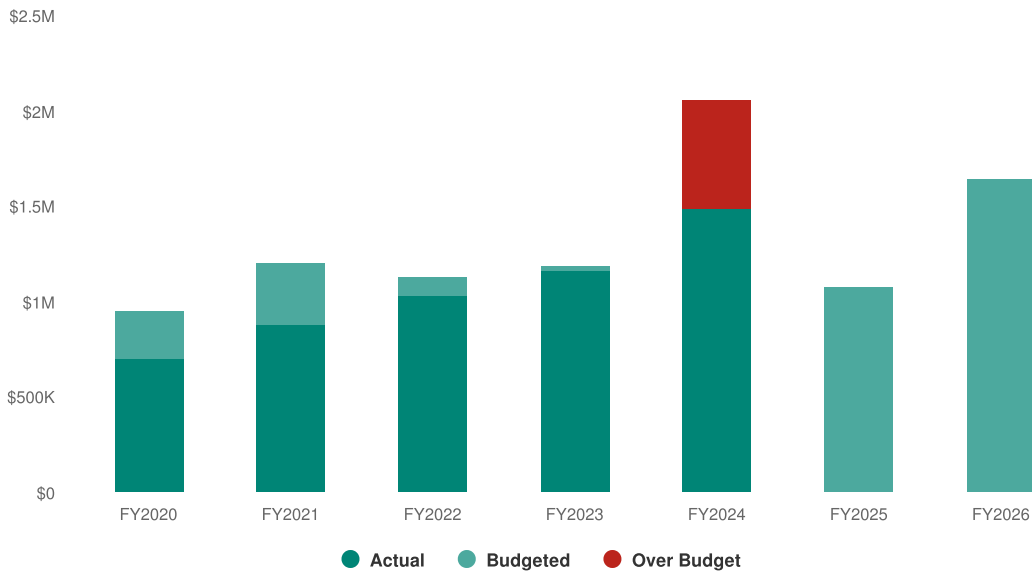
The Information Technology Department (IT) manages the City's technology infrastructure, providing secure, reliable solutions that align with administrative and City Council goals while delivering excellence in customer service.



## Expenditures Summary

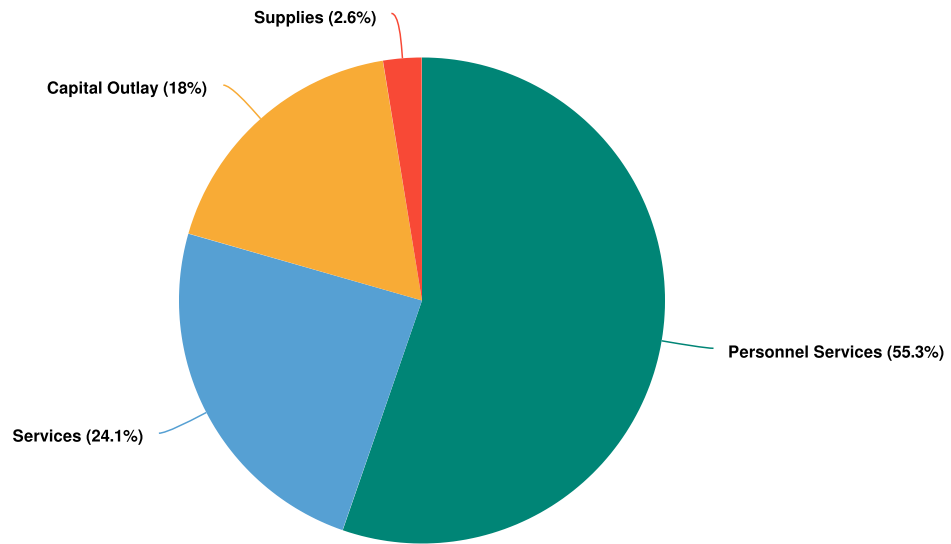
**\$1,640,000** **\$564,000**  
 (52.42% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual

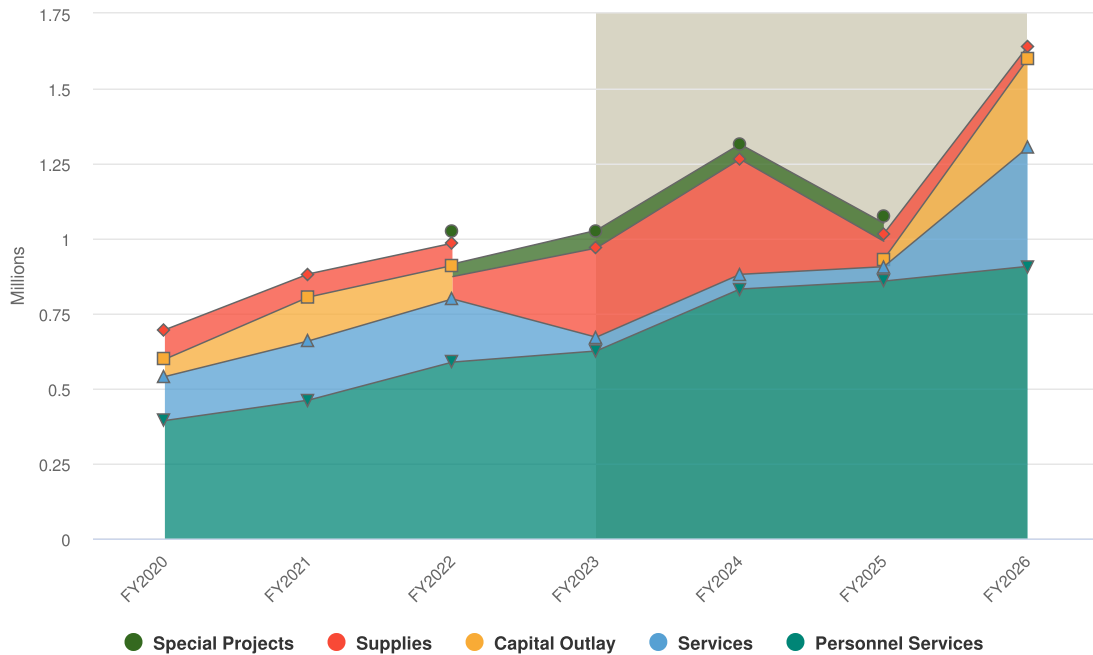


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Information Technology General</b>					
SALARIES AND WAGES	\$551,422	\$640,000	\$665,000	3.9%	\$25,000
OVERTIME	\$3,015	\$5,000	\$6,000	20%	\$1,000
COMP TIME	\$51	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$60,332	\$73,000	\$87,000	19.2%	\$14,000
DENTAL INSURANCE	\$0		\$7,000	N/A	\$7,000
SOCIAL SECURITY CONTRIBUTION	\$33,460	\$38,000	\$39,000	2.6%	\$1,000
MEDICARE CONTRIBUTION	\$7,825	\$9,000	\$10,000	11.1%	\$1,000
ASRS CONTRIBUTION	\$69,296	\$79,000	\$80,000	1.3%	\$1,000
DEFERRED COMPENSATION	\$9,376	\$10,000	\$11,000	10%	\$1,000
WORKERS COMPENSATION	\$1,432	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$582	\$2,000	\$1,000	-50%	-\$1,000
<b>Total Information Technology General:</b>	<b>\$736,791</b>	<b>\$858,000</b>	<b>\$907,000</b>	<b>5.7%</b>	<b>\$49,000</b>
<b>Total Personnel Services:</b>	<b>\$736,791</b>	<b>\$858,000</b>	<b>\$907,000</b>	<b>5.7%</b>	<b>\$49,000</b>
<b>Supplies</b>					
<b>Information Technology General</b>					
FUEL	\$1,039	\$1,000	\$1,000	0%	\$0
OFFICE SUPPLIES	\$237	\$0	\$1,000	N/A	\$1,000
IT HARDWARE/ACCESSORIES	\$455	\$1,000	\$15,000	1,400%	\$14,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$68,623	\$7,000	\$11,000	57.1%	\$4,000
TOOLS	\$0	\$0	\$1,000	N/A	\$1,000
COMPUTER SOFTWARE PURCHASE (NON-CAPITAL)	\$0	\$2,000	\$9,000	350%	\$7,000
OTHER SUPPLIES	\$1,902	\$2,000	\$2,000	0%	\$0
PARTS/HARDWARE	\$0		\$1,000	N/A	\$1,000
<b>Total Information Technology General:</b>	<b>\$127,836</b>	<b>\$85,000</b>	<b>\$42,000</b>	<b>-50.6%</b>	<b>-\$43,000</b>
<b>Total Supplies:</b>	<b>\$127,836</b>	<b>\$85,000</b>	<b>\$42,000</b>	<b>-50.6%</b>	<b>-\$43,000</b>
<b>Services</b>					
<b>Information Technology General</b>					
OTHER PROFESSIONAL SERVICES	\$15,419	\$15,000	\$18,000	20%	\$3,000
COMPUTER SOFTWARE SUBSCRIPTION			\$212,000	N/A	\$212,000
COMPUTER SOFTWARE MAINTENANCE	\$173,373		\$12,000	N/A	\$12,000
REPAIR/MAINTENANCE SERVICES	\$0		\$77,000	N/A	\$77,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,562		\$23,000	N/A	\$23,000
TRAVEL	\$1,228	\$5,000	\$5,000	0%	\$0
TRAINING	\$3,133	\$10,000	\$6,000	-40%	-\$4,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$1,000	N/A	\$1,000
DUES/MEMBERSHIPS			\$1,000	N/A	\$1,000
COMPUTER DATA SERVICES	\$47,390		\$41,000	N/A	\$41,000
<b>Total Information Technology General:</b>	<b>\$262,944</b>	<b>\$48,000</b>	<b>\$396,000</b>	<b>725%</b>	<b>\$348,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Services:</b>	\$262,944	\$48,000	\$396,000	725%	\$348,000
<b>Special Projects</b>					
<b>Information Technology General</b>					
<b>Total Information Technology General:</b>	\$57,143	\$60,000	\$0	-100%	-\$60,000
<b>Total Special Projects:</b>	\$57,143	\$60,000	\$0	-100%	-\$60,000
<b>Capital Outlay</b>					
<b>Information Technology General</b>					
INTANGIBLE ASSETS			\$95,000	N/A	\$95,000
MACHINERY/EQUIPMENT/VEHICLES	\$874,076		\$50,000	N/A	\$50,000
BUILDINGS AND IMPROVEMENTS	\$0	\$25,000	\$150,000	500%	\$125,000
<b>Total Information Technology General:</b>	\$874,076	\$25,000	\$295,000	1,080%	\$270,000
<b>Total Capital Outlay:</b>	\$874,076	\$25,000	\$295,000	1,080%	\$270,000
<b>Total Expense Objects:</b>	\$2,058,790	\$1,076,000	\$1,640,000	52.4%	\$564,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Specific software and licensing costs were reclassified under the capital category of Intangible Assets in compliance with new SBITA guidelines.
- Intangible Assets increased by \$95,000 due to the increased cost of Office 365 and movement from Computer Software Subscriptions as a result of SBITA.
- Computer Software Subscriptions increased primarily due to the implementation of Grammarly and the movement of Civic Plus Notification from Intergovernmental to Information Technology.
- Machinery & Equipment increased due to the one-time costs of a portable podium for El Mirage events and chairs for the department.



## Accomplishments

1. The department implemented a new Multi-Factor Authentication (MFA) solution provided by the AZ Cyber Resilience Grant under the Arizona Department of Homeland Security to harden defense against credential harvesting and brute-force attacks on city accounts.
2. On Friday, July 19th, 2024, the City suffered an outage that affected nearly all computer systems (Windows). This issue affected customers worldwide. The IT team immediately activated protocols, triaged machines, and restored computers and systems based on criticality, so the City could resume operations.
3. The IT department replaced the primary data center servers at City Hall, nearly doubling net computing capacity and improving throughput by a factor of ten.
4. The department replaced outdated phones that were no longer vendor supported with new units. The new desk phones offer improved sound quality and reliable connections.

## Goals and Objectives

1. Evaluate software in use by the city, both on-premises and cloud-based solutions.
  1. Work with departments to produce a list of existing software, including vendor and usage. (Quarter 3)
  2. Work with departments to identify areas where software consolidation may be possible. (Quarter 4)
  3. Assist departments in transitioning to new software. (FY 2027)
2. Collaborate with departments to establish criteria for IT involvement in both technology and non-technology projects.
  1. Establish quarterly meetings with each department to review projects. (Quarter 1)
  2. Add IT resources to each of the projects identified in Hive project management software. (Quarter 2)
  3. Meet with the Budget Manager to review CIP requests during the budget process to ensure IT is aware of upcoming initiatives. (Quarter 3)
3. Redesign the Council Chambers to improve acoustics, audiovisual capabilities, and overall functionality for more effective meetings and public engagement.
  1. Hire an acoustician to conduct a thorough analysis of the current acoustics in the Council Chambers to identify issues affecting sound quality. (Quarter 1)
  2. Evaluate the acoustical issues identified in the analysis by working with Engineering and Facilities. Hire a contractor to perform the work identified. (Quarter 2)
  3. Review consultant findings regarding AV issues discussed with City Council and work within the procurement process to select the appropriate vendor for the work to be completed. (Quarter 3)

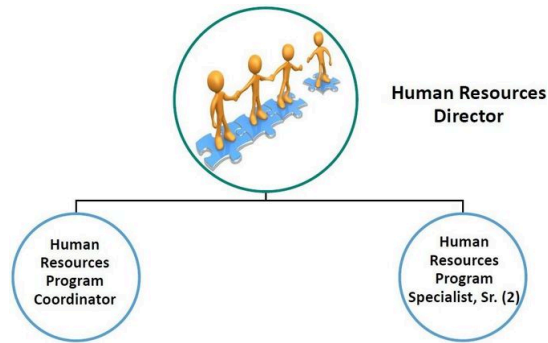
## Program Performance

Quantifiable measure of performance ( <u>Output</u> )	Target	FY23/24	FY24/25	FY25/26 Projected
1.1 Number of new or revised IT policies implemented within the COEM	4	1	1	3
1.2 Increase the completion rate of staff annual security awareness training	95	76	92	95
2.1 Success rate of quarterly backup system integrity testing	100	N/A	100	100
3.1 Number of Departments Participating in Quarterly Meetings	9	N/A	N/A	9
3.2 Information Technology Department participation in projects that have some technology component (s)	100	N/A	N/A	90

# Human Resources



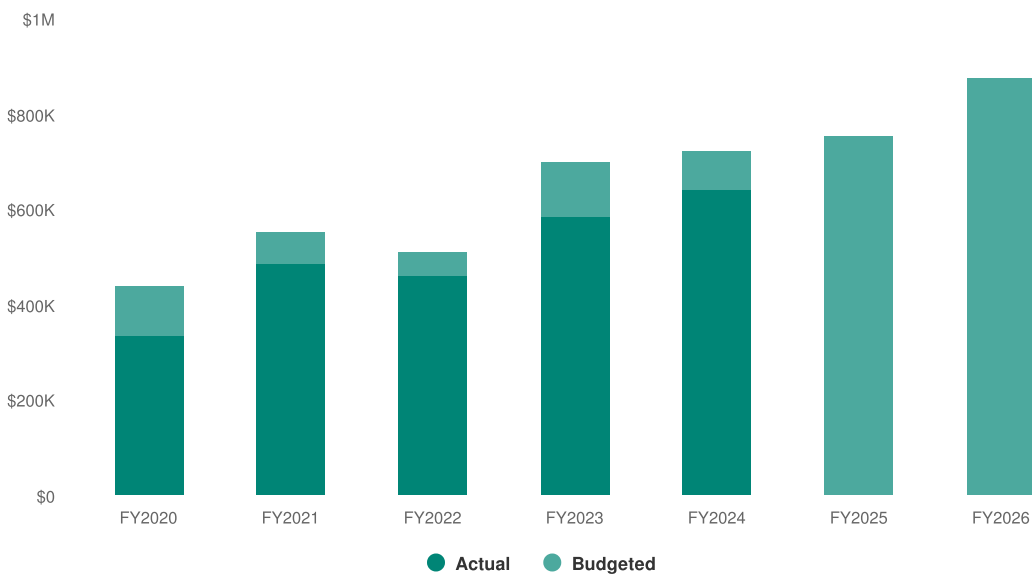
The Human Resources (HR) Department provides comprehensive programs and support to all City departments in recruitment, retention, benefits administration, employee leave, classification and compensation, employee relations, performance management, compliance, and policy development.



## Expenditures Summary

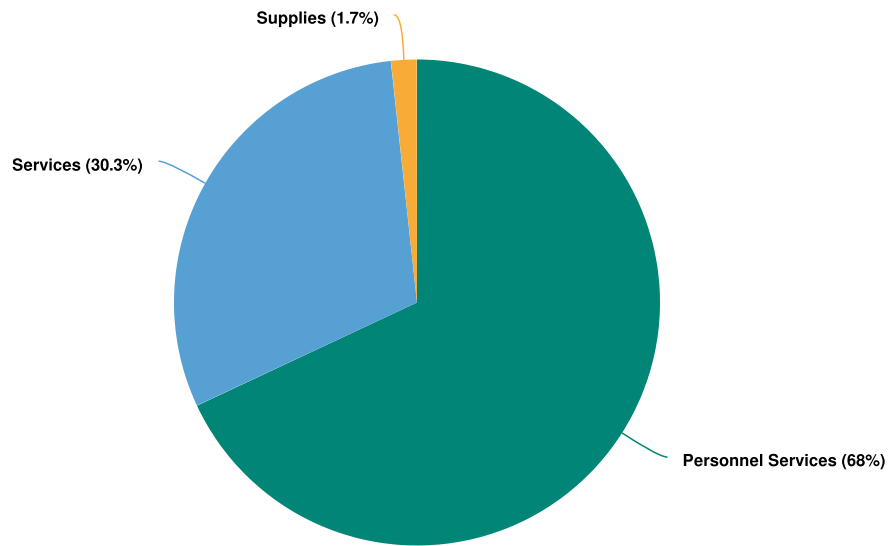
**\$876,000** **\$121,000**  
 (16.03% vs. prior year)

**Human Resources Proposed and Historical Budget vs. Actual**

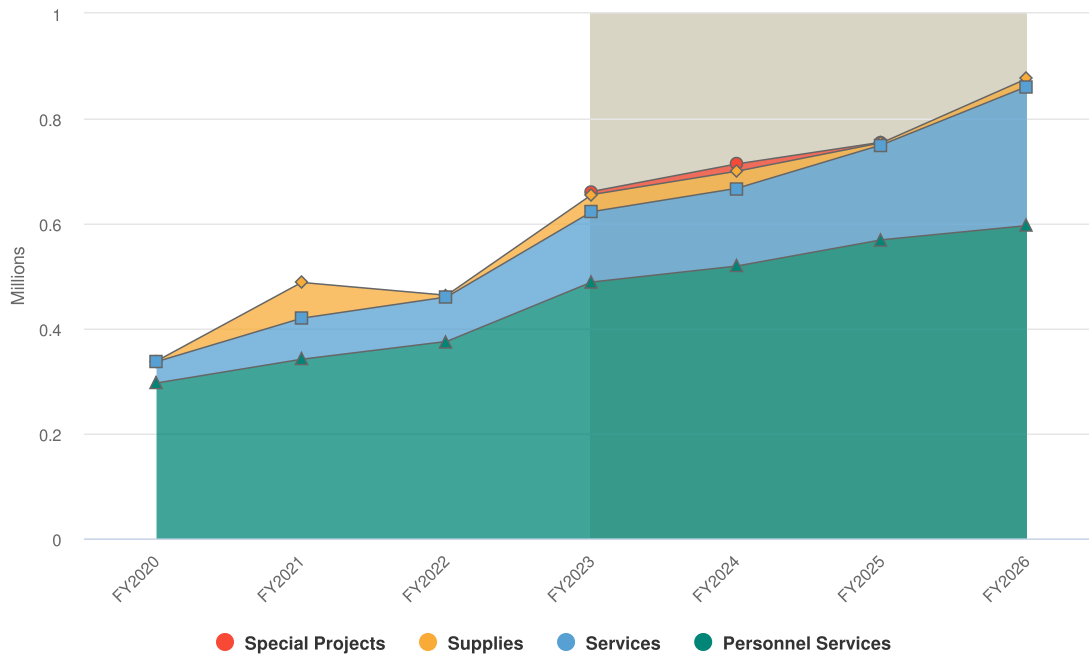


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Human Resources General</b>					
SALARIES AND WAGES	\$394,169	\$421,000	\$442,000	5%	\$21,000
OVERTIME	\$0	\$5,000	\$5,000	0%	\$0
MEDICAL INSURANCE	\$46,533	\$48,000	\$47,000	-2.1%	-\$1,000
DENTAL INSURANCE	\$0		\$3,000	N/A	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$23,981	\$25,000	\$26,000	4%	\$1,000
MEDICARE CONTRIBUTION	\$5,608	\$6,000	\$7,000	16.7%	\$1,000
ASRS CONTRIBUTION	\$49,154	\$52,000	\$54,000	3.8%	\$2,000
DEFERRED COMPENSATION	\$8,844	\$10,000	\$10,000	0%	\$0
WORKERS COMPENSATION	\$1,114	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$333	\$1,000	\$1,000	0%	\$0
<b>Total Human Resources General:</b>	<b>\$529,737</b>	<b>\$569,000</b>	<b>\$596,000</b>	<b>4.7%</b>	<b>\$27,000</b>
<b>Total Personnel Services:</b>	<b>\$529,737</b>	<b>\$569,000</b>	<b>\$596,000</b>	<b>4.7%</b>	<b>\$27,000</b>
<b>Supplies</b>					
<b>Human Resources General</b>					
OFFICE SUPPLIES	\$1,661	\$2,000	\$2,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$0	\$1,000	N/A	\$1,000
EMPLOYEE AWARD/WELLNESS SUPPLIES	\$4,632		\$4,000	N/A	\$4,000
OTHER SUPPLIES		\$1,000	\$8,000	700%	\$7,000
<b>Total Human Resources General:</b>	<b>\$6,910</b>	<b>\$4,000</b>	<b>\$15,000</b>	<b>275%</b>	<b>\$11,000</b>
<b>Total Supplies:</b>	<b>\$6,910</b>	<b>\$4,000</b>	<b>\$15,000</b>	<b>275%</b>	<b>\$11,000</b>
<b>Services</b>					
<b>Human Resources General</b>					
OTHER PROFESSIONAL SERVICES	\$16,015	\$39,000	\$114,000	192.3%	\$75,000
MEDICAL EXAMINATIONS	\$56,592	\$102,000	\$116,000	13.7%	\$14,000
DRUG/ALCOHOL TESTING	\$0	\$0	\$4,000	N/A	\$4,000
REPAIR/MAINTENANCE SERVICES	\$0		\$1,000	N/A	\$1,000
TRAVEL	\$0	\$1,000	\$1,000	0%	\$0
TRAINING	\$960	\$5,000	\$5,000	0%	\$0
ADVERTISING	\$3,277	\$8,000	\$6,000	-25%	-\$2,000
DELIVERY FEES	\$141	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$1,127	\$2,000	\$3,000	50%	\$1,000
OTHER NON-PROFESSIONAL SERVICES	\$6,955		\$14,000	N/A	\$14,000
<b>Total Human Resources General:</b>	<b>\$104,606</b>	<b>\$181,000</b>	<b>\$265,000</b>	<b>46.4%</b>	<b>\$84,000</b>
<b>Total Services:</b>	<b>\$104,606</b>	<b>\$181,000</b>	<b>\$265,000</b>	<b>46.4%</b>	<b>\$84,000</b>
<b>Special Projects</b>					
<b>Human Resources General</b>					
<b>Total Human Resources General:</b>	<b>\$500</b>	<b>\$1,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$1,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
Total Special Projects:	\$500	\$1,000	\$0	-100%	-\$1,000
Total Expense Objects:	\$641,752	\$755,000	\$876,000	16%	\$121,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Other Professional Services increased primarily due to the Compensation Study for \$50,000 and the increase in cost for NEOGOV (applicant tracking system and performance evaluation software).
- Medical Examinations increased as a result of moving Sigma Tactical from the Police Department to Human Resources.
- Special Projects decreased due to the movement of Employee Recognition Awards and Employee Wellness Program to Employee Award/Wellness Supplies and Medical Examinations.

## Accomplishments

1. The HR team managed 49 recruitments, reviewed over 1,600 employment applications, and onboarded 40 new employees.
2. The department successfully implemented the UKG Ready system, training employees on its technology and efficiencies.
3. HR managed, designed and administered cost-effective, compliant, competitive benefit programs to retain and motivate employees while providing excellence in all aspects of service.
4. HR conducted a successful meet-and-confer process with the El Mirage Firefighters' Association, which resulted in a two-year Memorandum of Understanding (MOU), demonstrating a commitment to open communication and mutual respect.

## Goals and Objectives

1. The Human Resources Information System (HRIS) simplifies managing HR data and boosts efficiency with self-service features, making it easier for the HR department and employees to access and update information.
  1. Implement HRIS learning module. (Quarter 3)
  2. Implement and utilize electronic workflows and routing for HR actions and policy acknowledgment. (Quarter 4)
2. Enhance recruitment efficiency by working with hiring managers to develop a recruitment plan for recruiting and hiring employees.
  1. Partner with hiring managers to create targeted recruitment strategies that effectively meet hiring and onboarding goals and timelines. (Quarter 3)
3. Foster a positive workplace culture that promotes employee satisfaction and productivity.
  1. Offer fun and engaging well-being challenges, helpful content, and tools to encourage employees to prioritize their well-being. (Quarter 4)
  2. Meet with newly hired employees to ensure a positive onboarding experience and address concerns. (Quarter 4)
  3. Highlight employee contributions and service milestones. (Quarter 4)

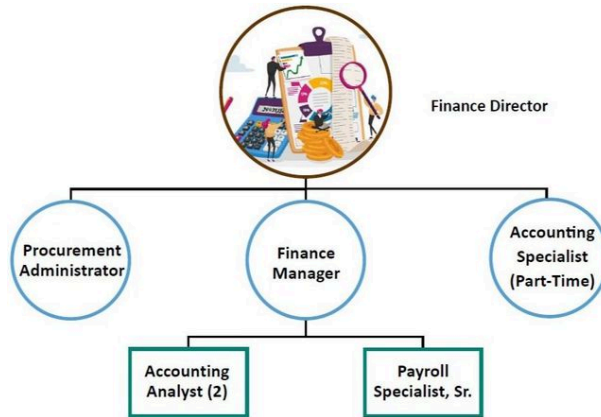
## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY25/26
1.1 HRIS internal customer satisfaction score.	70%	N/A	80%	70%
1.2 Reduce manual and duplicated tasks for HR staff using the new HRIS.	Remove	N/A	15%	N/A
2.1 Percent of active open positions filled within the targeted timeline.	Remove	N/A	81%	N/A
2.2 Reduce the time to fill.	Remove	N/A	23%	N/A
2.3 Recruitment process satisfaction score.	85%	N/A	89%	85%
3.1 Wellness program participation average.	Remove	11%	10%	N/A
3.1 Career growth rate.	4%	N/A	N/A	4%
3.2 and 3.3 Employee satisfaction score.	75%	78%	72%	72%

# Financial Services



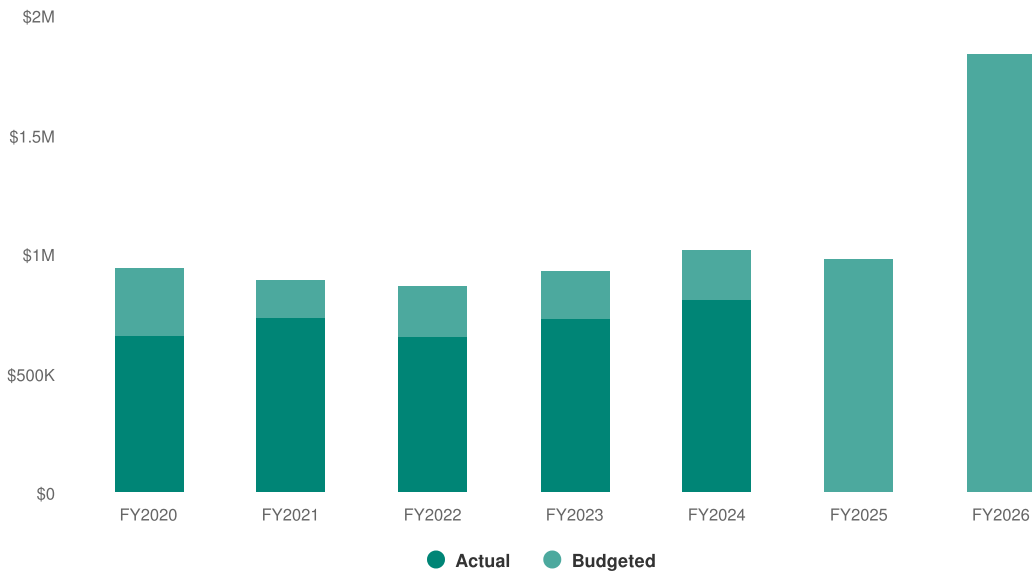
The Finance Department is responsible for all fiscal operations of the City. It is dedicated to providing transparent and timely financial reporting, including accounts payable, payroll, asset management and all other necessary financial processes.



## Expenditures Summary

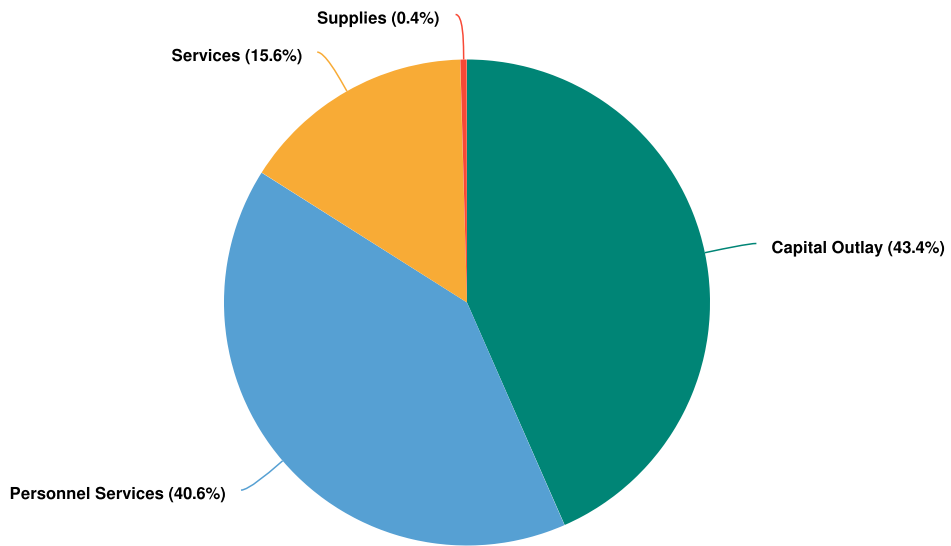
**\$1,842,000** **\$859,000**  
 (87.39% vs. prior year)

### Financial Services Proposed and Historical Budget vs. Actual

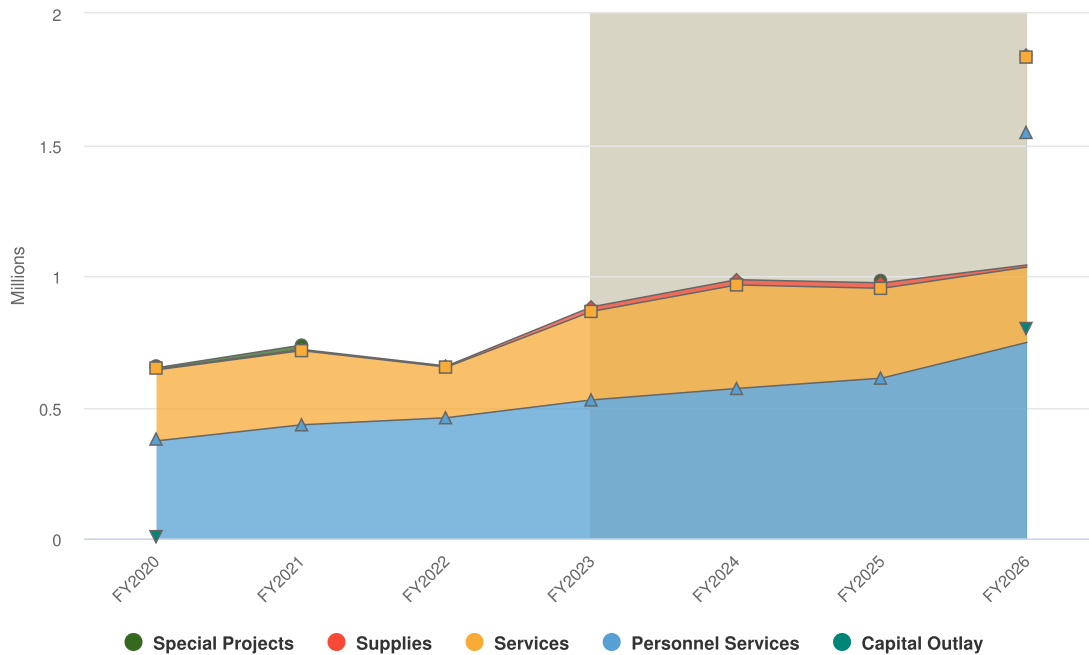


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



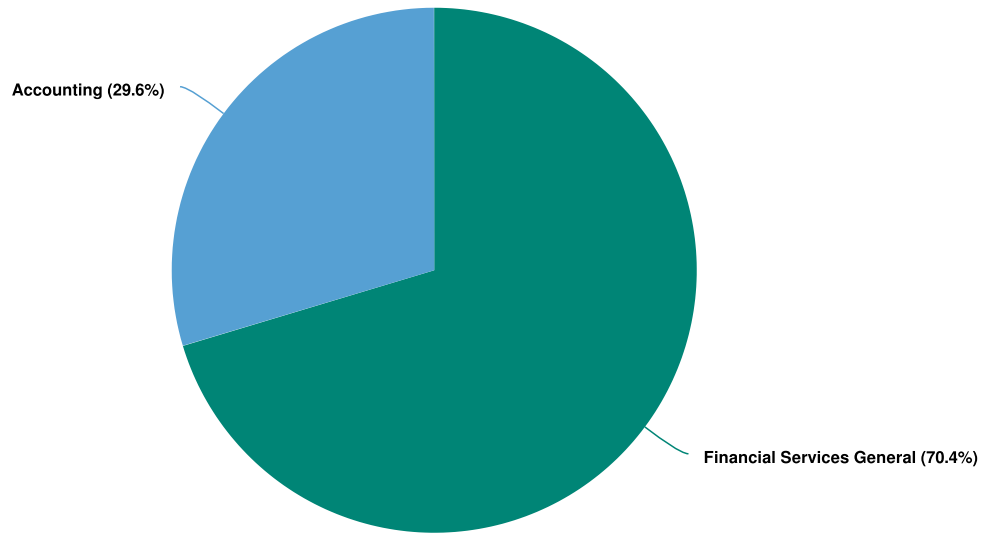
Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Financial Services General</b>					
SALARIES AND WAGES	\$598,925	\$644,000	\$665,000	3.3%	\$21,000
OVERTIME	\$1,960	\$4,000	\$4,000	0%	\$0
MEDICAL INSURANCE	\$54,557	\$56,000	\$55,000	-1.8%	-\$1,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$36,774	\$40,000	\$41,000	2.5%	\$1,000
MEDICARE CONTRIBUTION	\$8,600	\$9,000	\$10,000	11.1%	\$1,000
ASRS CONTRIBUTION	\$66,818	\$72,000	\$73,000	1.4%	\$1,000
DEFERRED COMPENSATION	\$6,956	\$8,000	\$8,000	0%	\$0
WORKERS COMPENSATION	\$1,704	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$582	\$2,000	\$1,000	-50%	-\$1,000
LABOR DISTRIBUTION	-\$546,000	-\$587,000	-\$494,000	-15.8%	\$93,000
<b>Total Financial Services General:</b>	<b>\$230,876</b>	<b>\$250,000</b>	<b>\$368,000</b>	<b>47.2%</b>	<b>\$118,000</b>
<b>Accounting</b>					
LABOR DISTRIBUTION	\$335,500	\$361,000	\$379,000	5%	\$18,000
<b>Total Accounting:</b>	<b>\$335,500</b>	<b>\$361,000</b>	<b>\$379,000</b>	<b>5%</b>	<b>\$18,000</b>
<b>Total Personnel Services:</b>	<b>\$566,376</b>	<b>\$611,000</b>	<b>\$747,000</b>	<b>22.3%</b>	<b>\$136,000</b>
<b>Supplies</b>					
<b>Financial Services General</b>					
OFFICE SUPPLIES	\$297	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$2,319	\$0	\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$2,000	\$0	-100%	-\$2,000
OTHER SUPPLIES	\$554	\$0	\$1,000	N/A	\$1,000
<b>Total Financial Services General:</b>	<b>\$1,438</b>	<b>\$13,000</b>	<b>\$3,000</b>	<b>-76.9%</b>	<b>-\$10,000</b>
<b>Accounting</b>					
OFFICE SUPPLIES	\$1,930	\$4,000	\$4,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$387	\$2,000	\$0	-100%	-\$2,000
<b>Total Accounting:</b>	<b>\$2,317</b>	<b>\$8,000</b>	<b>\$5,000</b>	<b>-37.5%</b>	<b>-\$3,000</b>
<b>Total Supplies:</b>	<b>\$3,755</b>	<b>\$21,000</b>	<b>\$8,000</b>	<b>-61.9%</b>	<b>-\$13,000</b>
<b>Services</b>					
<b>Financial Services General</b>					
OTHER PROFESSIONAL SERVICES	\$65,000	\$71,000	\$25,000	-64.8%	-\$46,000
COMPUTER SOFTWARE SUBSCRIPTION			\$7,000	N/A	\$7,000
TRAVEL	\$1,448	\$6,000	\$6,000	0%	\$0
TRAINING	\$2,283	\$4,000	\$5,000	25%	\$1,000
PRINTING SERVICES	\$1,513	\$1,000	\$3,000	200%	\$2,000
DELIVERY FEES	\$1,823	\$2,000	\$2,000	0%	\$0
DUES/MEMBERSHIPS	\$790	\$2,000	\$2,000	0%	\$0

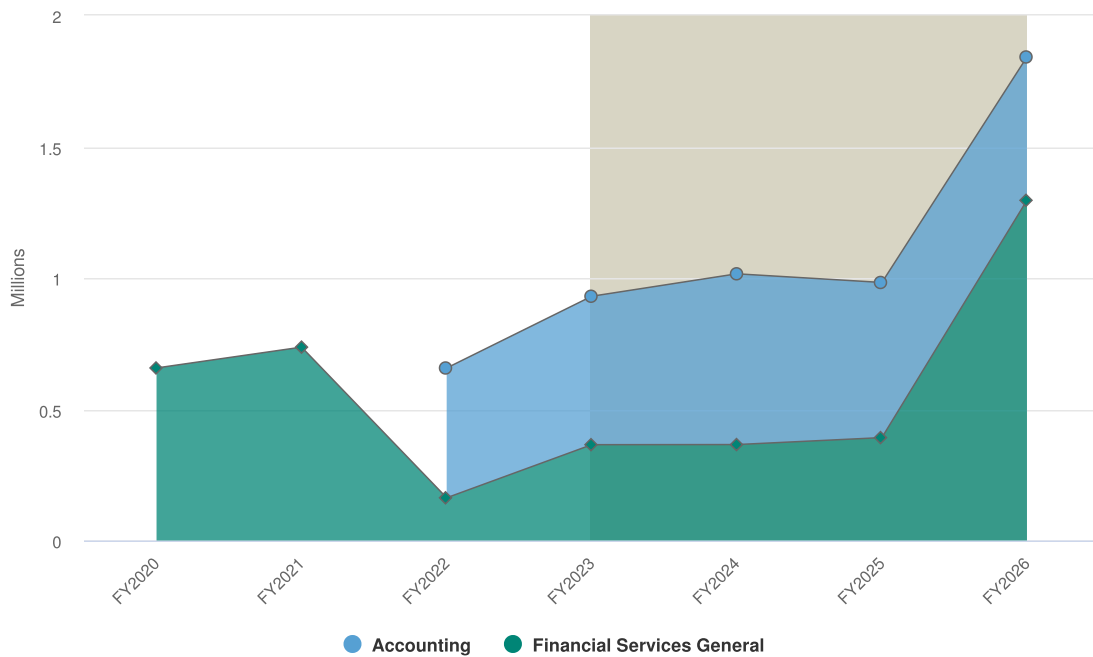
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$75,000	N/A	\$75,000
<b>Total Financial Services General:</b>	<b>\$101,474</b>	<b>\$120,000</b>	<b>\$125,000</b>	<b>4.2%</b>	<b>\$5,000</b>
<b>Accounting</b>					
OTHER PROFESSIONAL SERVICES	\$71,159	\$137,000	\$40,000	-70.8%	-\$97,000
AUDITING SERVICES	\$47,032	\$65,000	\$65,000	0%	\$0
COMPUTER SOFTWARE MAINTENANCE	\$39,379		\$25,000	N/A	\$25,000
TRAVEL	\$871	\$9,000	\$9,000	0%	\$0
TRAINING	\$1,149	\$8,000	\$8,000	0%	\$0
ADVERTISING	\$0	\$1,000	\$1,000	0%	\$0
DELIVERY FEES	\$26	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$1,167	\$2,000	\$1,000	-50%	-\$1,000
COMPUTER DATA SERVICES	\$149	\$0	\$0	0%	\$0
BANK/MERCHANT/COLLECTION FEES	\$0		\$13,000	N/A	\$13,000
OTHER NON-PROFESSIONAL SERVICES	\$69	\$0	\$0	0%	\$0
<b>Total Accounting:</b>	<b>\$161,000</b>	<b>\$222,000</b>	<b>\$162,000</b>	<b>-27%</b>	<b>-\$60,000</b>
<b>Total Services:</b>	<b>\$262,474</b>	<b>\$342,000</b>	<b>\$287,000</b>	<b>-16.1%</b>	<b>-\$55,000</b>
<b>Special Projects</b>					
<b>Financial Services General</b>					
SPECIAL PROJECTS	\$0	\$9,000	\$0	-100%	-\$9,000
<b>Total Financial Services General:</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$9,000</b>
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$9,000</b>
<b>Capital Outlay</b>					
<b>Financial Services General</b>					
INTANGIBLE ASSETS			\$800,000	N/A	\$800,000
<b>Total Financial Services General:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,000</b>	<b>N/A</b>	<b>\$800,000</b>
<b>Accounting</b>					
MACHINERY/EQUIPMENT/VEHICLES	-\$19,936		\$0	N/A	\$0
<b>Total Accounting:</b>	<b>-\$19,936</b>		<b>\$0</b>	<b>N/A</b>	<b>\$0</b>
<b>Total Capital Outlay:</b>	<b>-\$19,936</b>	<b>\$0</b>	<b>\$800,000</b>	<b>N/A</b>	<b>\$800,000</b>
<b>Total Expense Objects:</b>	<b>\$812,670</b>	<b>\$983,000</b>	<b>\$1,842,000</b>	<b>87.4%</b>	<b>\$859,000</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 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	\$598,925	\$644,000	\$665,000	3.3%	\$21,000
OVERTIME	\$1,960	\$4,000	\$4,000	0%	\$0
MEDICAL INSURANCE	\$54,557	\$56,000	\$55,000	-1.8%	-\$1,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$36,774	\$40,000	\$41,000	2.5%	\$1,000
MEDICARE CONTRIBUTION	\$8,600	\$9,000	\$10,000	11.1%	\$1,000
ASRS CONTRIBUTION	\$66,818	\$72,000	\$73,000	1.4%	\$1,000
DEFERRED COMPENSATION	\$6,956	\$8,000	\$8,000	0%	\$0
WORKERS COMPENSATION	\$1,704	\$2,000	\$1,000	-50%	-\$1,000
UNEMPLOYMENT INSURANCE	\$582	\$2,000	\$1,000	-50%	-\$1,000
LABOR DISTRIBUTION	-\$546,000	-\$587,000	-\$494,000	-15.8%	\$93,000
<b>Total Personnel Services:</b>	<b>\$230,876</b>	<b>\$250,000</b>	<b>\$368,000</b>	<b>47.2%</b>	<b>\$118,000</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$297	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$2,319	\$0	\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$2,000	\$0	-100%	-\$2,000
OTHER SUPPLIES	\$554	\$0	\$1,000	N/A	\$1,000
<b>Total Supplies:</b>	<b>\$1,438</b>	<b>\$13,000</b>	<b>\$3,000</b>	<b>-76.9%</b>	<b>-\$10,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$65,000	\$71,000	\$25,000	-64.8%	-\$46,000
COMPUTER SOFTWARE SUBSCRIPTION			\$7,000	N/A	\$7,000
TRAVEL	\$1,448	\$6,000	\$6,000	0%	\$0
TRAINING	\$2,283	\$4,000	\$5,000	25%	\$1,000
PRINTING SERVICES	\$1,513	\$1,000	\$3,000	200%	\$2,000
DELIVERY FEES	\$1,823	\$2,000	\$2,000	0%	\$0
DUES/MEMBERSHIPS	\$790	\$2,000	\$2,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES	\$0	\$0	\$75,000	N/A	\$75,000
<b>Total Services:</b>	<b>\$101,474</b>	<b>\$120,000</b>	<b>\$125,000</b>	<b>4.2%</b>	<b>\$5,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$0	\$9,000	\$0	-100%	-\$9,000
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$9,000</b>
<b>Capital Outlay</b>					
INTANGIBLE ASSETS			\$800,000	N/A	\$800,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,000</b>	<b>N/A</b>	<b>\$800,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Financial Services General:</b>	\$333,788	\$392,000	\$1,296,000	230.6%	\$904,000
<b>Accounting</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$335,500	\$361,000	\$379,000	5%	\$18,000
<b>Total Personnel Services:</b>	\$335,500	\$361,000	\$379,000	5%	\$18,000
<b>Supplies</b>					
OFFICE SUPPLIES	\$1,930	\$4,000	\$4,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$387	\$2,000	\$0	-100%	-\$2,000
<b>Total Supplies:</b>	\$2,317	\$8,000	\$5,000	-37.5%	-\$3,000
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$71,159	\$137,000	\$40,000	-70.8%	-\$97,000
AUDITING SERVICES	\$47,032	\$65,000	\$65,000	0%	\$0
COMPUTER SOFTWARE MAINTENANCE	\$39,379		\$25,000	N/A	\$25,000
TRAVEL	\$871	\$9,000	\$9,000	0%	\$0
TRAINING	\$1,149	\$8,000	\$8,000	0%	\$0
ADVERTISING	\$0	\$1,000	\$1,000	0%	\$0
DELIVERY FEES	\$26	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$1,167	\$2,000	\$1,000	-50%	-\$1,000
COMPUTER DATA SERVICES	\$149	\$0	\$0	0%	\$0
BANK/MERCHANT/COLLECTION FEES	\$0		\$13,000	N/A	\$13,000
OTHER NON-PROFESSIONAL SERVICES	\$69	\$0	\$0	0%	\$0
<b>Total Services:</b>	\$161,000	\$222,000	\$162,000	-27%	-\$60,000
<b>Capital Outlay</b>					
MACHINERY/EQUIPMENT/VEHICLES	-\$19,936		\$0	N/A	\$0
<b>Total Capital Outlay:</b>	-\$19,936		\$0	N/A	\$0
<b>Total Accounting:</b>	\$478,881	\$591,000	\$546,000	-7.6%	-\$45,000
<b>Total Financial Services:</b>	\$812,670	\$983,000	\$1,842,000	87.4%	\$859,000
<b>Total Operations and Support:</b>	\$812,670	\$983,000	\$1,842,000	87.4%	\$859,000
<b>Total General Government:</b>	\$812,670	\$983,000	\$1,842,000	87.4%	\$859,000
<b>Total Expenditures:</b>	\$812,670	\$983,000	\$1,842,000	87.4%	\$859,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Specific software and licensing costs were reclassified under the capital category of Intangible Assets in compliance with new SBITA guidelines.
- Finance Personnel Services increased by \$118K primarily due to the movement of labor distribution from Water back to Finance.
- Finance Special Projects decreased by \$9K due to the completion of the Finance Copier Replacement Project.
- Accounting decreased Other Professional Services by \$97K as a result of completing the implementation of the new payroll/timekeeping system.

## Accomplishments

1. The City was awarded the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2023. This is the thirteenth consecutive year the City has earned this award from the Government Finance Officers Association.
2. The department transitioned to a new system for payroll. The new system includes more features for payroll and Human Resources that will provide benefits citywide, as well as streamlining payroll and timekeeping for improved efficiencies and ease of use.
3. The department worked with other departments to amend policies to bring them up to date due to changes in: best practices, laws, and regulations. This included updating travel related polices and other procedures related to policies in the employee manual.
4. The City’s annual comprehensive financial reports (ACFR), annual budget documents, fee schedules, bids and contracts and capital improvement plans can be accessed at [www.ElMirageAZ.gov](http://www.ElMirageAZ.gov) (<http://www.ElMirageAZ.gov>).

## Goals and Objectives

1. Develop additional performance measures for the Finance Department. (Performance Management System)
  1. Research best practices. (Quarter 3)
  2. Review current data collection systems capacity. (Quarter 3)
  3. Identify if sufficient data can be extracted to support performance needs. (Quarter 4)
  4. Identify datasets available in current systems, which can be extracted to develop reports and baselines. (Quarter 4)
2. Update Payroll and Timekeeping Software/Services and ensure compatibility with Human Resources chosen HRIS solution(s). (Develop Infrastructure)
  1. Update software and ensure adoption in departments that are affected. (Quarter 1)
  2. Train all staff, including department heads on and changes to the payroll software. (Quarter 2)
3. Preparation for and acquisition of finance-related applications to replace the current software.
  1. Research integrated solutions for: general accounting, accounts payable, utility billing, cashiering, and miscellaneous receivables. (Quarter 3)
  2. Form an interdepartmental acquisition/implementation team. (Quarter 3)
  3. Prepare request for proposals, including scope and evaluation criteria with the team. (Quarter 3)
  4. Evaluate proposals, choose the successful bidder. (Quarter 4)
  5. Begin implementation planning and plan. (Quarter 4)
4. Improve consistency, accuracy, and completeness of valuation, recording, and depreciation of the City's capital assets. (Develop Infrastructure Plan)
  1. Research and compile examples of requirements for generally accepted accounting principles. (Quarter 4)
  2. Align with existing COEM Financial policy. (Quarter 4)

## Program Performance

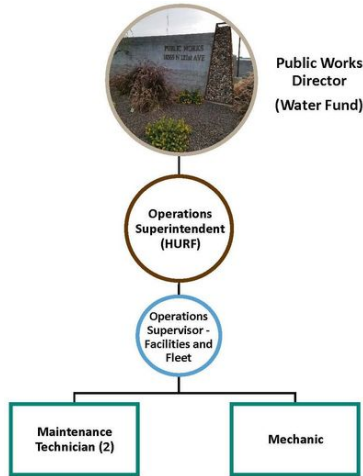
Quantifiable measure of performance ( <u>Output</u> )	Target	FY23/24	FY24/25	Projected FY25/26
1.1 Develop/revise performance measures.	100%	50%	50%	100%
1.2 Create process/data/reports needed for performance measures.	100%	50%	0%	100%
1.3 Have new measures and related data available for the next budget cycle.	100%	50%	0%	50%
2.1 Complete implementation of Payroll and Timekeeping Software.	100%	50%	100%	100%
2.2 Number of staff members trained in new software.	3	N/A	3	3
3.1 Complete policy and procedures for capital assets.	100%	50%	0%	100%



# Public Works



Public Works manages the delivery of essential services for the City's streets, facilities, fleet, environmental programs, water, wastewater, and sanitation systems.



## Expenditures Summary

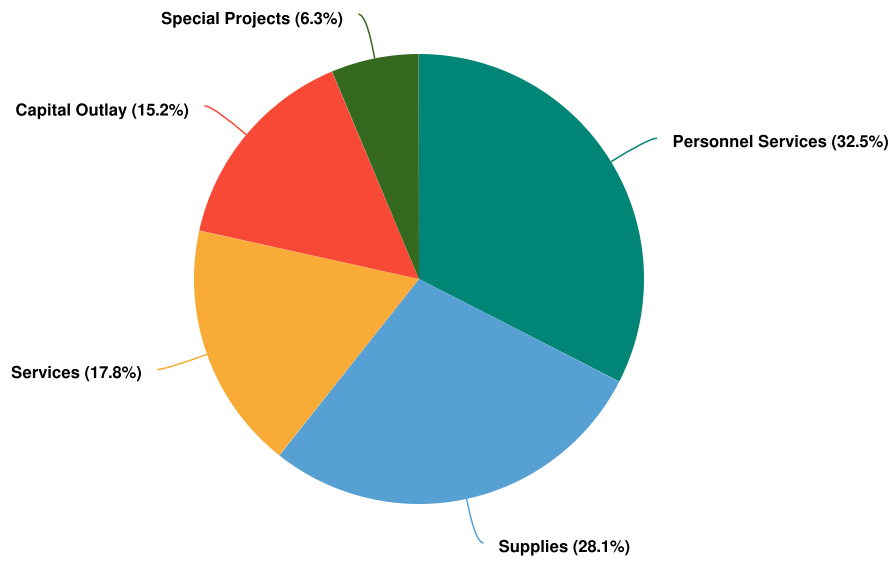
**\$1,871,000** **\$650,000**  
 (53.24% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

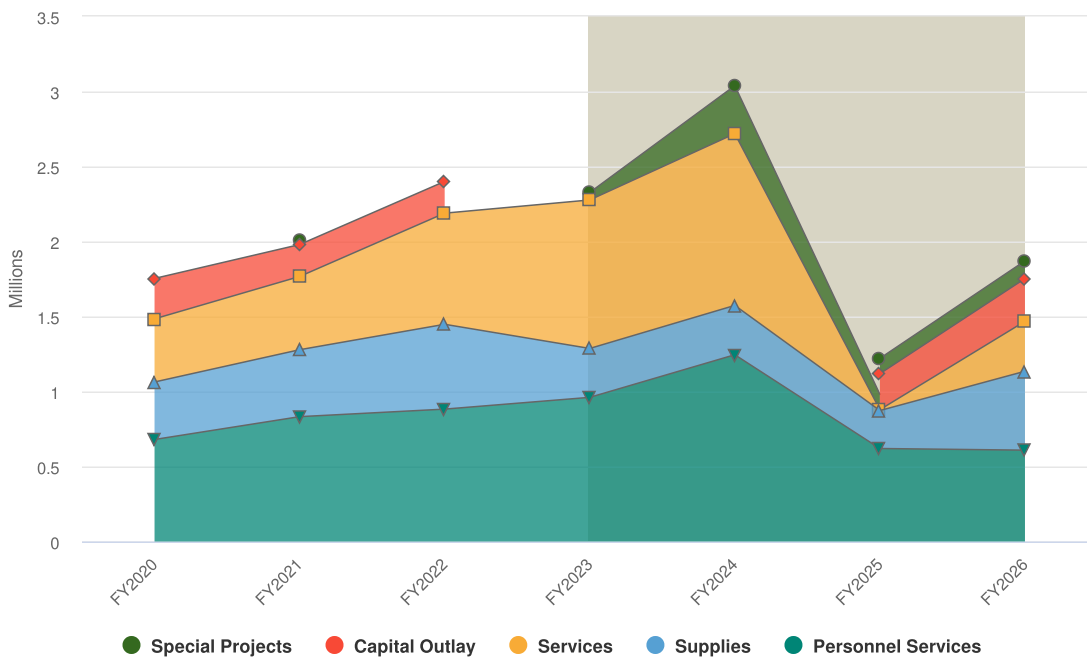


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

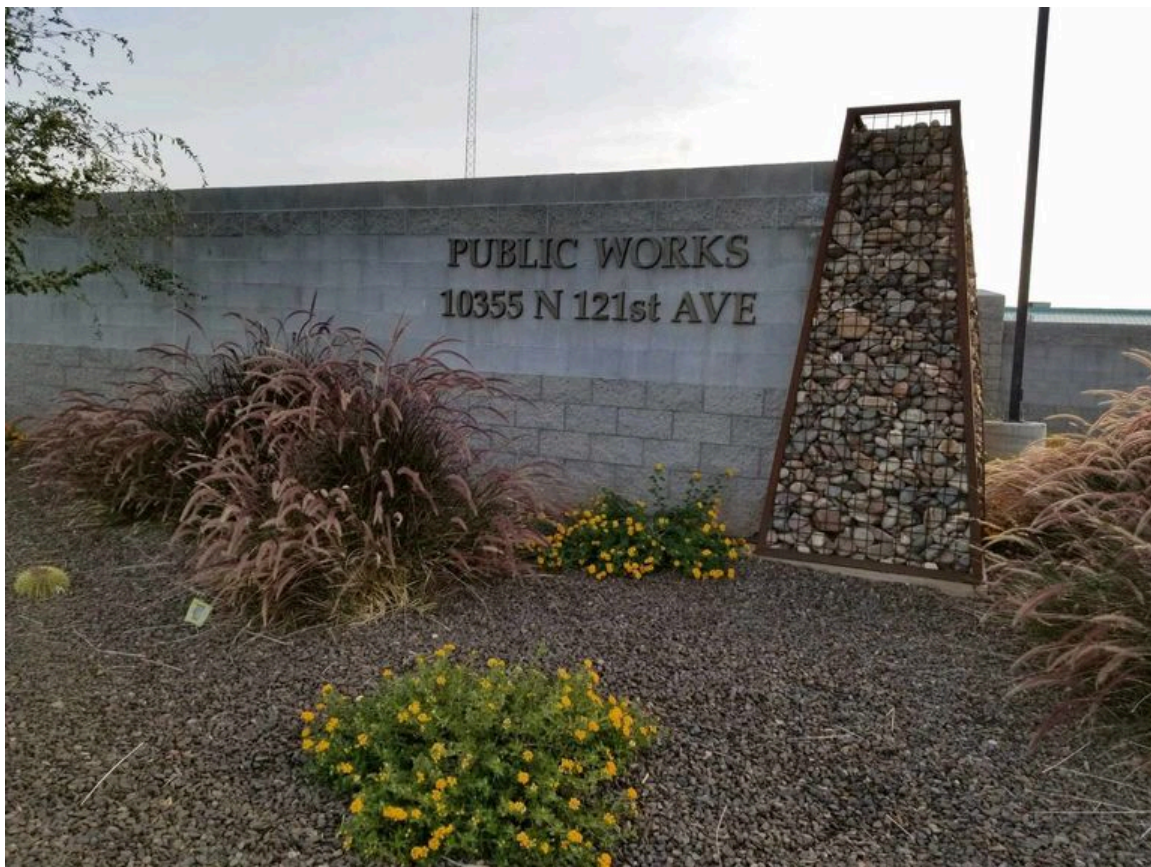


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Parks</b>					
<b>Total Parks:</b>	\$646,497	\$0	\$0	0%	\$0
<b>Facilities Management</b>					
SALARIES AND WAGES	\$242,367	\$348,000	\$336,000	-3.4%	-\$12,000
OVERTIME	\$18,545	\$10,000	\$18,000	80%	\$8,000
MEDICAL INSURANCE	\$39,231	\$57,000	\$55,000	-3.5%	-\$2,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$15,575	\$22,000	\$22,000	0%	\$0
MEDICARE CONTRIBUTION	\$3,643	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	\$31,551	\$44,000	\$43,000	-2.3%	-\$1,000
WORKERS COMPENSATION	\$9,096	\$11,000	\$11,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$250	\$1,000	\$1,000	0%	\$0
<b>Total Facilities Management:</b>	\$360,257	\$498,000	\$495,000	-0.6%	-\$3,000
<b>Fleet Management</b>					
SALARIES AND WAGES	\$78,166	\$84,000	\$85,000	1.2%	\$1,000
OVERTIME	\$1,961	\$2,000	\$1,000	-50%	-\$1,000
MEDICAL INSURANCE	\$8,169	\$16,000	\$8,000	-50%	-\$8,000
DENTAL INSURANCE	\$0		\$1,000	N/A	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$4,922	\$5,000	\$5,000	0%	\$0
MEDICARE CONTRIBUTION	\$1,151	\$1,000	\$1,000	0%	\$0
ASRS CONTRIBUTION	\$9,847	\$11,000	\$10,000	-9.1%	-\$1,000
WORKERS COMPENSATION	\$2,602	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$83	\$1,000	\$1,000	0%	\$0
<b>Total Fleet Management:</b>	\$106,902	\$122,000	\$114,000	-6.6%	-\$8,000
<b>Total Personnel Services:</b>	\$1,113,656	\$620,000	\$609,000	-1.8%	-\$11,000
<b>Supplies</b>					
<b>Parks</b>					
<b>Total Parks:</b>	\$94,550	\$0	\$0	0%	\$0
<b>Facilities Management</b>					
ELECTRICITY	\$244,891		\$258,000	N/A	\$258,000
GAS (NATURAL/LP)	\$0		\$8,000	N/A	\$8,000
WATER	\$44,372		\$60,000	N/A	\$60,000
FUEL	\$6,391	\$6,000	\$6,000	0%	\$0
OFFICE SUPPLIES	\$74	\$1,000	\$1,000	0%	\$0
JANITORIAL SUPPLIES	\$18,834	\$16,000	\$20,000	25%	\$4,000
IT HARDWARE/ACCESSORIES	\$61	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$10,775	\$2,000	\$3,000	50%	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$36,904	\$2,000	\$2,000	0%	\$0
TOOLS	\$6,755	\$0	\$4,000	N/A	\$4,000

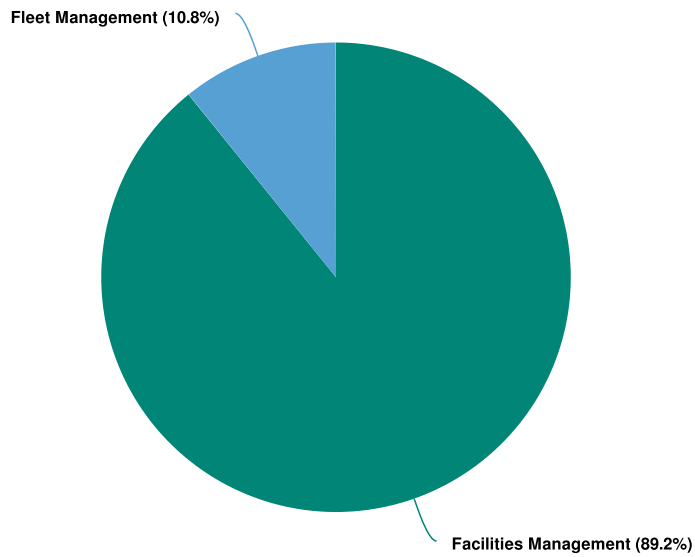
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OTHER SUPPLIES	\$17,734	\$15,000	\$26,000	73.3%	\$11,000
PARTS/HARDWARE	\$129,526	\$89,000	\$100,000	12.4%	\$11,000
<b>Total Facilities Management:</b>	<b>\$521,192</b>	<b>\$144,000</b>	<b>\$489,000</b>	<b>239.6%</b>	<b>\$345,000</b>
<b>Fleet Management</b>					
FUEL	\$2,890	\$4,000	\$4,000	0%	\$0
OFFICE SUPPLIES	\$273	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$150	\$0	\$0	0%	\$0
TOOLS	\$0		\$8,000	N/A	\$8,000
OTHER SUPPLIES	\$13,233	\$10,000	\$14,000	40%	\$4,000
PARTS/HARDWARE	\$0	\$0	\$11,000	N/A	\$11,000
<b>Total Fleet Management:</b>	<b>\$107,081</b>	<b>\$109,000</b>	<b>\$37,000</b>	<b>-66.1%</b>	<b>-\$72,000</b>
<b>Total Supplies:</b>	<b>\$722,822</b>	<b>\$253,000</b>	<b>\$526,000</b>	<b>107.9%</b>	<b>\$273,000</b>
<b>Services</b>					
<b>Parks</b>					
<b>Total Parks:</b>	<b>\$583,614</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Facilities Management</b>					
OTHER PROFESSIONAL SERVICES	\$232,008		\$0	N/A	\$0
SAMPLING/INSPECT/ESTIMATE	\$12,020		\$12,000	N/A	\$12,000
SECURITY SERVICES	\$18,717		\$22,000	N/A	\$22,000
REPAIR/MAINTENANCE SERVICES	\$12,020		\$170,000	N/A	\$170,000
EXTERMINATION SERVICES			\$12,000	N/A	\$12,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,879		\$2,000	N/A	\$2,000
TRAINING	\$2,400	\$5,000	\$2,000	-60%	-\$3,000
ADVERTISING	\$2,299	\$0	\$0	0%	\$0
LANDSCAPING SERVICES			\$45,000	N/A	\$45,000
OTHER NON-PROFESSIONAL SERVICES			\$17,000	N/A	\$17,000
<b>Total Facilities Management:</b>	<b>\$282,341</b>	<b>\$5,000</b>	<b>\$282,000</b>	<b>5,540%</b>	<b>\$277,000</b>
<b>Fleet Management</b>					
REPAIR/MAINTENANCE SERVICES	\$0		\$20,000	N/A	\$20,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$489		\$1,000	N/A	\$1,000
TRAINING	\$299	\$1,000	\$1,000	0%	\$0
VEHICLE REPAIR/MAINTENANCE SERVICES			\$28,000	N/A	\$28,000
EQUIPMENT RENTAL			\$1,000	N/A	\$1,000
<b>Total Fleet Management:</b>	<b>\$788</b>	<b>\$1,000</b>	<b>\$51,000</b>	<b>5,000%</b>	<b>\$50,000</b>
<b>Total Services:</b>	<b>\$866,744</b>	<b>\$6,000</b>	<b>\$333,000</b>	<b>5,450%</b>	<b>\$327,000</b>
<b>Special Projects</b>					
<b>Parks</b>					
<b>Total Parks:</b>	<b>\$59,760</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>
<b>Facilities Management</b>					

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
SPECIAL PROJECTS	\$33,425	\$102,000	\$118,000	15.7%	\$16,000
<b>Total Facilities Management:</b>	<b>\$33,425</b>	<b>\$102,000</b>	<b>\$118,000</b>	<b>15.7%</b>	<b>\$16,000</b>
<b>Total Special Projects:</b>	<b>\$93,185</b>	<b>\$102,000</b>	<b>\$118,000</b>	<b>15.7%</b>	<b>\$16,000</b>
<b>Capital Outlay</b>					
<b>Facilities Management</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$48,499	\$0	\$45,000	N/A	\$45,000
BUILDINGS AND IMPROVEMENTS	\$0	\$240,000	\$240,000	0%	\$0
<b>Total Facilities Management:</b>	<b>\$48,499</b>	<b>\$240,000</b>	<b>\$285,000</b>	<b>18.8%</b>	<b>\$45,000</b>
<b>Total Capital Outlay:</b>	<b>\$48,499</b>	<b>\$240,000</b>	<b>\$285,000</b>	<b>18.8%</b>	<b>\$45,000</b>
<b>Total Expense Objects:</b>	<b>\$2,844,906</b>	<b>\$1,221,000</b>	<b>\$1,871,000</b>	<b>53.2%</b>	<b>\$650,000</b>

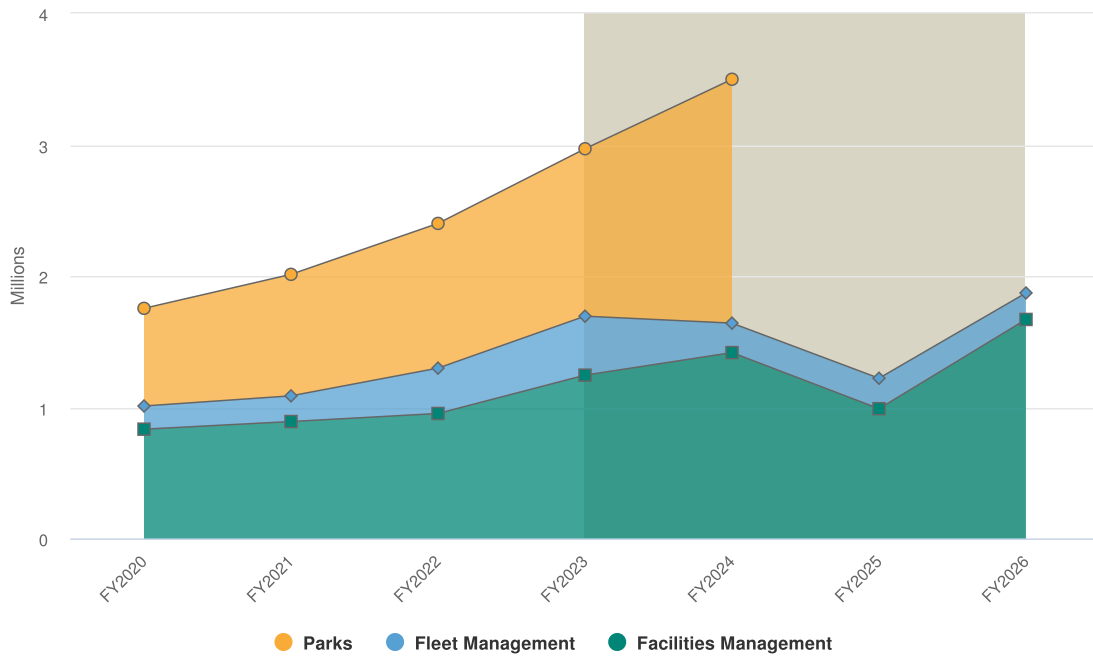


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 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>					
<b>Total Personnel Services:</b>	\$646,497	\$0	\$0	0%	\$0
<b>Supplies</b>					
<b>Total Supplies:</b>	\$94,550	\$0	\$0	0%	\$0
<b>Services</b>					
<b>Total Services:</b>	\$583,614	\$0	\$0	0%	\$0
<b>Special Projects</b>					
<b>Total Special Projects:</b>	\$59,760	\$0	\$0	0%	\$0
<b>Total Parks:</b>	\$1,384,421	\$0	\$0	0%	\$0
<b>Facilities Management</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$242,367	\$348,000	\$336,000	-3.4%	-\$12,000
OVERTIME	\$18,545	\$10,000	\$18,000	80%	\$8,000
MEDICAL INSURANCE	\$39,231	\$57,000	\$55,000	-3.5%	-\$2,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$15,575	\$22,000	\$22,000	0%	\$0
MEDICARE CONTRIBUTION	\$3,643	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	\$31,551	\$44,000	\$43,000	-2.3%	-\$1,000
WORKERS COMPENSATION	\$9,096	\$11,000	\$11,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$250	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	\$360,257	\$498,000	\$495,000	-0.6%	-\$3,000
<b>Supplies</b>					
ELECTRICITY	\$244,891		\$258,000	N/A	\$258,000
GAS (NATURAL/LP)	\$0		\$8,000	N/A	\$8,000
WATER	\$44,372		\$60,000	N/A	\$60,000
FUEL	\$6,391	\$6,000	\$6,000	0%	\$0
OFFICE SUPPLIES	\$74	\$1,000	\$1,000	0%	\$0
JANITORIAL SUPPLIES	\$18,834	\$16,000	\$20,000	25%	\$4,000
IT HARDWARE/ACCESSORIES	\$61	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$10,775	\$2,000	\$3,000	50%	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$36,904	\$2,000	\$2,000	0%	\$0
TOOLS	\$6,755	\$0	\$4,000	N/A	\$4,000
OTHER SUPPLIES	\$17,734	\$15,000	\$26,000	73.3%	\$11,000
PARTS/HARDWARE	\$129,526	\$89,000	\$100,000	12.4%	\$11,000
<b>Total Supplies:</b>	\$521,192	\$144,000	\$489,000	239.6%	\$345,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$232,008		\$0	N/A	\$0
SAMPLING/INSPECT/ESTIMATE	\$12,020		\$12,000	N/A	\$12,000
SECURITY SERVICES	\$18,717		\$22,000	N/A	\$22,000
REPAIR/MAINTENANCE SERVICES	\$12,020		\$170,000	N/A	\$170,000
EXTERMINATION SERVICES			\$12,000	N/A	\$12,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,879		\$2,000	N/A	\$2,000
TRAINING	\$2,400	\$5,000	\$2,000	-60%	-\$3,000
ADVERTISING	\$2,299	\$0	\$0	0%	\$0
LANDSCAPING SERVICES			\$45,000	N/A	\$45,000
OTHER NON-PROFESSIONAL SERVICES			\$17,000	N/A	\$17,000
<b>Total Services:</b>	<b>\$282,341</b>	<b>\$5,000</b>	<b>\$282,000</b>	<b>5,540%</b>	<b>\$277,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$33,425	\$102,000	\$118,000	15.7%	\$16,000
<b>Total Special Projects:</b>	<b>\$33,425</b>	<b>\$102,000</b>	<b>\$118,000</b>	<b>15.7%</b>	<b>\$16,000</b>
<b>Capital Outlay</b>					
MACHINERY/EQUIPMENT/VEHICLES	\$48,499	\$0	\$45,000	N/A	\$45,000
BUILDINGS AND IMPROVEMENTS	\$0	\$240,000	\$240,000	0%	\$0
<b>Total Capital Outlay:</b>	<b>\$48,499</b>	<b>\$240,000</b>	<b>\$285,000</b>	<b>18.8%</b>	<b>\$45,000</b>
<b>Total Facilities Management:</b>	<b>\$1,245,714</b>	<b>\$989,000</b>	<b>\$1,669,000</b>	<b>68.8%</b>	<b>\$680,000</b>
<b>Fleet Management</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$78,166	\$84,000	\$85,000	1.2%	\$1,000
OVERTIME	\$1,961	\$2,000	\$1,000	-50%	-\$1,000
MEDICAL INSURANCE	\$8,169	\$16,000	\$8,000	-50%	-\$8,000
DENTAL INSURANCE	\$0		\$1,000	N/A	\$1,000
SOCIAL SECURITY CONTRIBUTION	\$4,922	\$5,000	\$5,000	0%	\$0
MEDICARE CONTRIBUTION	\$1,151	\$1,000	\$1,000	0%	\$0
ASRS CONTRIBUTION	\$9,847	\$11,000	\$10,000	-9.1%	-\$1,000
WORKERS COMPENSATION	\$2,602	\$2,000	\$2,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$83	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$106,902</b>	<b>\$122,000</b>	<b>\$114,000</b>	<b>-6.6%</b>	<b>-\$8,000</b>
<b>Supplies</b>					
FUEL	\$2,890	\$4,000	\$4,000	0%	\$0
OFFICE SUPPLIES	\$273	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$150	\$0	\$0	0%	\$0
TOOLS	\$0		\$8,000	N/A	\$8,000
OTHER SUPPLIES	\$13,233	\$10,000	\$14,000	40%	\$4,000
PARTS/HARDWARE	\$0	\$0	\$11,000	N/A	\$11,000
<b>Total Supplies:</b>	<b>\$107,081</b>	<b>\$109,000</b>	<b>\$37,000</b>	<b>-66.1%</b>	<b>-\$72,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Services</b>					
REPAIR/MAINTENANCE SERVICES	\$0		\$20,000	N/A	\$20,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$489		\$1,000	N/A	\$1,000
TRAINING	\$299	\$1,000	\$1,000	0%	\$0
VEHICLE REPAIR/MAINTENANCE SERVICES			\$28,000	N/A	\$28,000
EQUIPMENT RENTAL			\$1,000	N/A	\$1,000
<b>Total Services:</b>	<b>\$788</b>	<b>\$1,000</b>	<b>\$51,000</b>	<b>5,000%</b>	<b>\$50,000</b>
<b>Total Fleet Management:</b>	<b>\$214,771</b>	<b>\$232,000</b>	<b>\$202,000</b>	<b>-12.9%</b>	<b>-\$30,000</b>
<b>Total Public Works:</b>	<b>\$2,844,906</b>	<b>\$1,221,000</b>	<b>\$1,871,000</b>	<b>53.2%</b>	<b>\$650,000</b>
<b>Total Operations and Support:</b>	<b>\$2,844,906</b>	<b>\$1,221,000</b>	<b>\$1,871,000</b>	<b>53.2%</b>	<b>\$650,000</b>
<b>Total General Government:</b>	<b>\$2,844,906</b>	<b>\$1,221,000</b>	<b>\$1,871,000</b>	<b>53.2%</b>	<b>\$650,000</b>
<b>Total Expenditures:</b>	<b>\$2,844,906</b>	<b>\$1,221,000</b>	<b>\$1,871,000</b>	<b>53.2%</b>	<b>\$650,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Facilities Overtime line increased by \$8,000 due to an increase in special events on weekends.
- Facilities Electricity and Water increased as a result of city facilities opening on Fridays.
- Facilities Special Projects increased by \$16,000 due to the increased cost of each Gate Operator Replacement (+\$3,000) and replacing (3) Heating, Ventilation, and Air Conditioning (HVAC) units for FY2026.
- Facilities Repair/Maintenance Services increased due to rising janitorial costs to cover city facilities opening on Friday and the addition of a new HVAC system cleaning program for the Police Department costing \$13,000.
- Fleet Repair/Maintenance Services decreased by \$12,000 and Vehicle Repair/Maintenance Services decreased by \$7,000 due to current FY2025 costs, reflecting identified cost-saving opportunities.

## Accomplishments

1. The facilities team completed four gate operator replacements at the Police Department and Water Reclamation Facility. These replacements mark the end of our most recent replacement cycle for this equipment.
2. As part of the annual roof maintenance program, the City Hall Council Chambers roof was re-coated. This process not only provides an impermeable surface but also extends the life of the facility and improves its aesthetics.
3. An integral part of staff development and retention is offering opportunities for growth and leadership. To accomplish these goals, and foster this type of culture, the facilities division was restructured to include a crew lead position. It is important to note this restructuring was accomplished without adding any new positions.

## Goals and Objectives

1. Develop and standardize department procedures and metrics for future goal-setting and strategic planning. (Performance Management)
  - 1.1 Determine a priority list of community assets with revenue/cost for 11 facilities. (Quarter 3)
  2. Develop evaluation metrics for the asset list based on best practices and industry standards. (Quarter 4)
  3. Develop a system for data gathering and analysis to convert into performance-based processes. (Quarter 4)

## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY 25/26
1.1 Number of facilities lists of priority community assets were updated.	11	0	0	11
1.2 Produce lists of metrics for evaluation.	1	0	0	1
1.3 Formalize procedures for data gathering and analysis.	1	0	0	1

# Non-Departmental

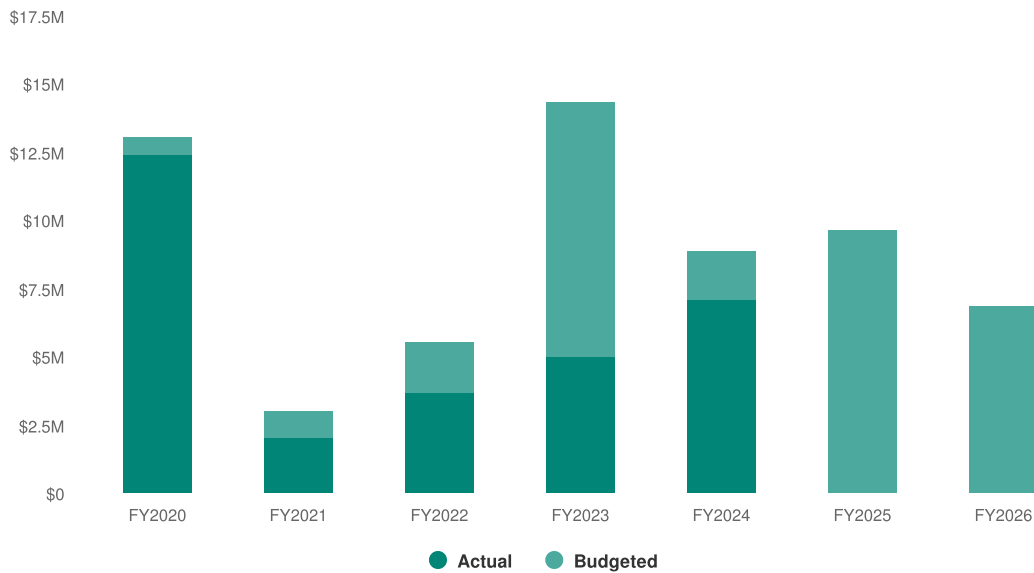


Non-Departmental accounts for items not specifically managed by a department but rather pertain to the City as a whole. Items included in Non-Departmental includes legal fees, insurance claims, tuition reimbursement, transfers and contingency, and other line items.

## Expenditures Summary

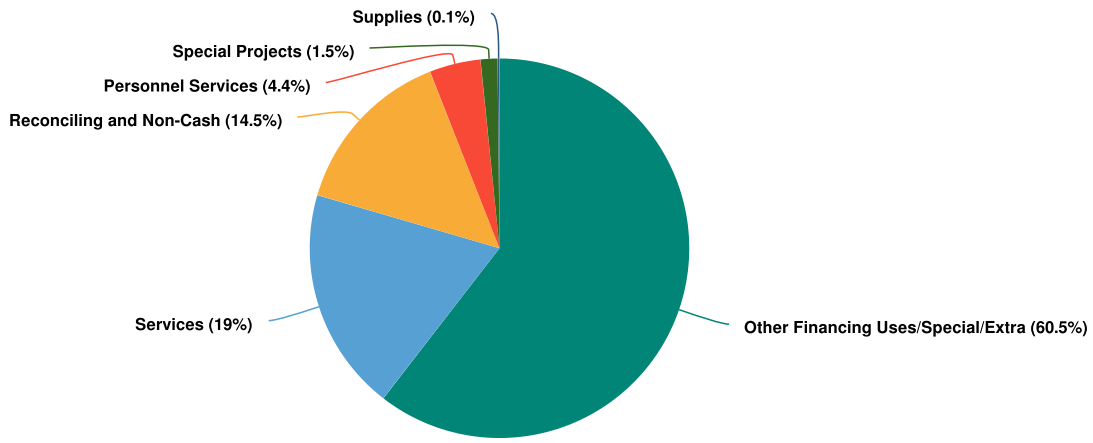
**\$6,889,000** **-\$2,785,000**  
(-28.79% vs. prior year)

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

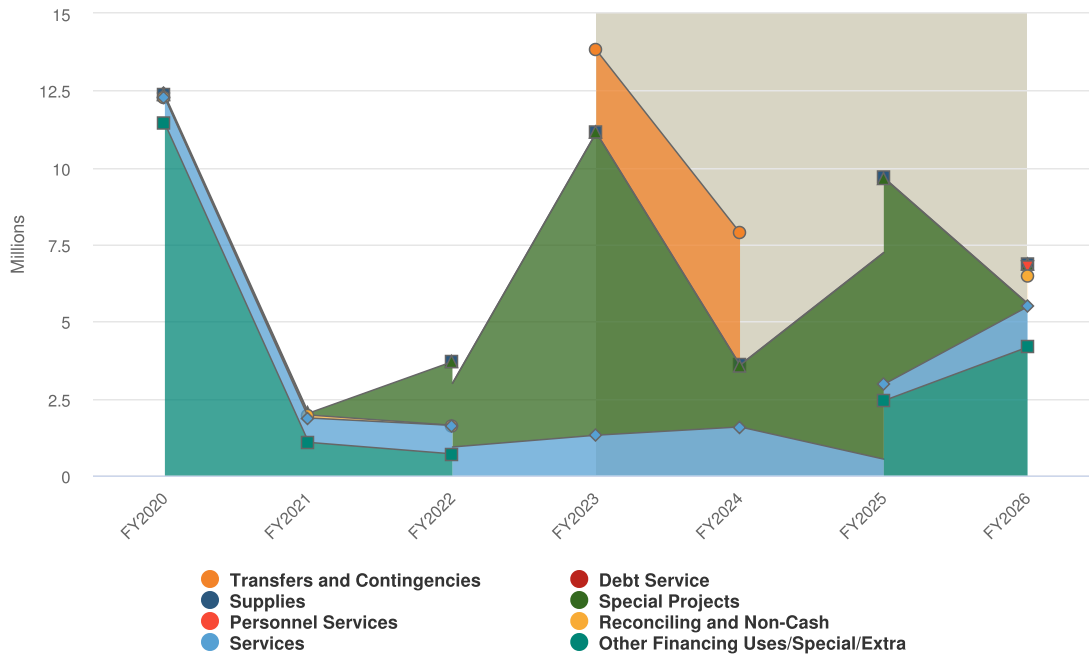


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Non-Departmental General</b>					
OVERHIRE AND BACKFILL	\$0		\$300,000	N/A	\$300,000
<b>Total Non-Departmental General:</b>	\$0	\$0	\$300,000	N/A	\$300,000
<b>Total Personnel Services:</b>	\$0	\$0	\$300,000	N/A	\$300,000
<b>Supplies</b>					
<b>Non-Departmental General</b>					
FUEL	\$1,238	\$2,000	\$1,000	-50%	-\$1,000
OTHER SUPPLIES	\$3,252	\$5,000	\$9,000	80%	\$4,000
<b>Total Non-Departmental General:</b>	\$9,040	\$13,000	\$10,000	-23.1%	-\$3,000
<b>Total Supplies:</b>	\$9,040	\$13,000	\$10,000	-23.1%	-\$3,000
<b>Services</b>					
<b>Non-Departmental General</b>					
OTHER PROFESSIONAL SERVICES	\$168,891	\$0	\$0	0%	\$0
LEGAL SERVICES	\$260,918	\$328,000	\$317,000	-3.4%	-\$11,000
PUBLIC DEFENDER SERVICES	\$12,000	\$12,000	\$15,000	25%	\$3,000
PROSECUTORIAL SERVICES	\$99,000	\$130,000	\$104,000	-20%	-\$26,000
JAIL SERVICES	\$193,077	\$0	\$220,000	N/A	\$220,000
TUITION REIMBURSEMENT	\$9,000	\$30,000	\$25,000	-16.7%	-\$5,000
LIABILITY INSURANCE	\$448,448		\$545,000	N/A	\$545,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$3,000	N/A	\$3,000
PROPERTY TAXES	\$298	\$1,000	\$3,000	200%	\$2,000
OTHER NON-PROFESSIONAL SERVICES			\$80,000	N/A	\$80,000
<b>Total Non-Departmental General:</b>	\$1,213,734	\$531,000	\$1,312,000	147.1%	\$781,000
<b>Total Services:</b>	\$1,213,734	\$531,000	\$1,312,000	147.1%	\$781,000
<b>Special Projects</b>					
<b>Non-Departmental General</b>					
SPECIAL PROJECTS	\$2,000,000	\$6,700,000	\$100,000	-98.5%	-\$6,600,000
<b>Total Non-Departmental General:</b>	\$2,000,000	\$6,700,000	\$100,000	-98.5%	-\$6,600,000
<b>Total Special Projects:</b>	\$2,000,000	\$6,700,000	\$100,000	-98.5%	-\$6,600,000
<b>Capital Outlay</b>					
<b>Non-Departmental General</b>					
<b>Total Non-Departmental General:</b>	\$1,502,486	\$0	\$0	0%	\$0
<b>Total Capital Outlay:</b>	\$1,502,486	\$0	\$0	0%	\$0
<b>Debt Service - Interest/Fees</b>					
<b>Non-Departmental General</b>					
<b>Total Non-Departmental General:</b>	\$361,484	\$0	\$0	0%	\$0
<b>Total Debt Service - Interest/Fees:</b>	\$361,484	\$0	\$0	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Debt Service</b>					
Non-Departmental General					
<b>Total Non-Departmental General:</b>	\$28,448	\$0	\$0	0%	\$0
<b>Total Debt Service:</b>	\$28,448	\$0	\$0	0%	\$0
Non-Departmental General					
<b>Total Non-Departmental General:</b>				N/A	\$0
<b>Other Financing Uses/Special/Extra</b>					
Non-Departmental General					
TRANSFER OUT	\$1,910,000	\$2,430,000	\$4,167,000	71.5%	\$1,737,000
<b>Total Non-Departmental General:</b>	\$1,910,000	\$2,430,000	\$4,167,000	71.5%	\$1,737,000
<b>Total Other Financing Uses/Special/Extra:</b>	\$1,910,000	\$2,430,000	\$4,167,000	71.5%	\$1,737,000
<b>Reconciling and Non-Cash</b>					
Non-Departmental General					
SUPPLEMENTAL PROJECTS	\$86,573		\$0	N/A	\$0
CONTINGENCY	\$0		\$1,000,000	N/A	\$1,000,000
<b>Total Non-Departmental General:</b>	\$86,573		\$1,000,000	N/A	\$1,000,000
<b>Total Reconciling and Non-Cash:</b>	\$86,573		\$1,000,000	N/A	\$1,000,000
<b>Total Expense Objects:</b>	\$7,111,765	\$9,674,000	\$6,889,000	-28.8%	-\$2,785,000

## Significant Budget Changes

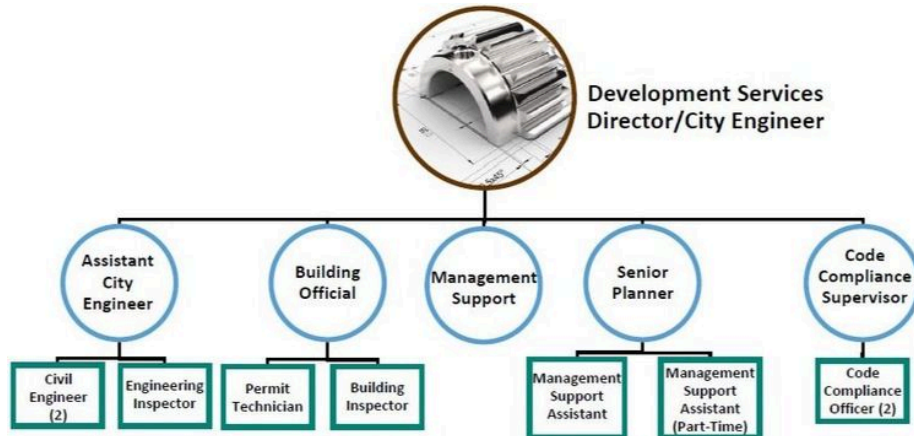
- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Special Projects decreased due to the completion of the PSPRS Contribution Project for \$6,600,000.
- Liability Insurance increased by \$45,000 due to the addition of City assets.



# Development Services



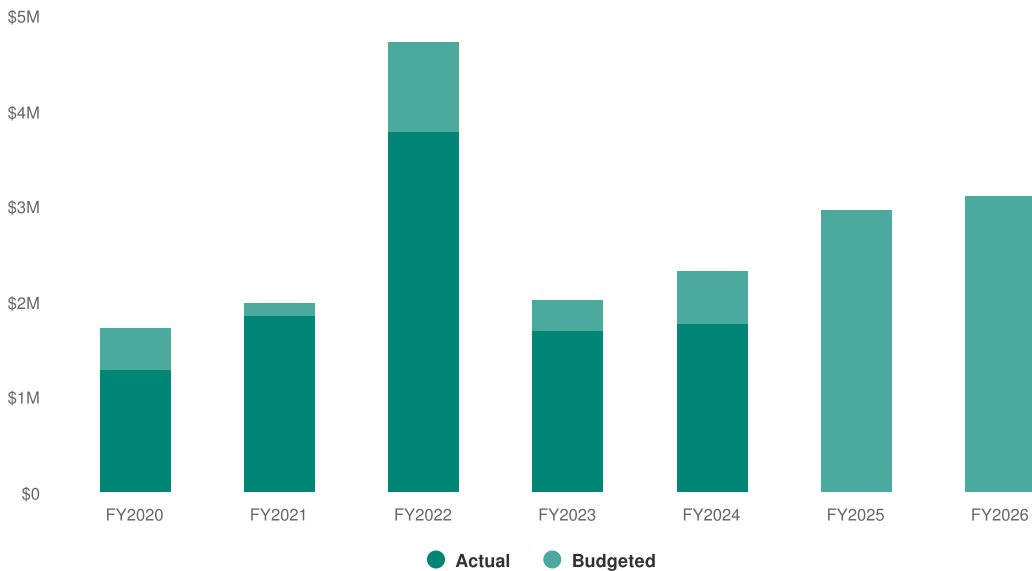
The Development Services Department ensures responsible planning and development within the current and future City limits. The Department includes four divisions: Administration, Building Safety, Code Compliance and Engineering.



## Expenditures Summary

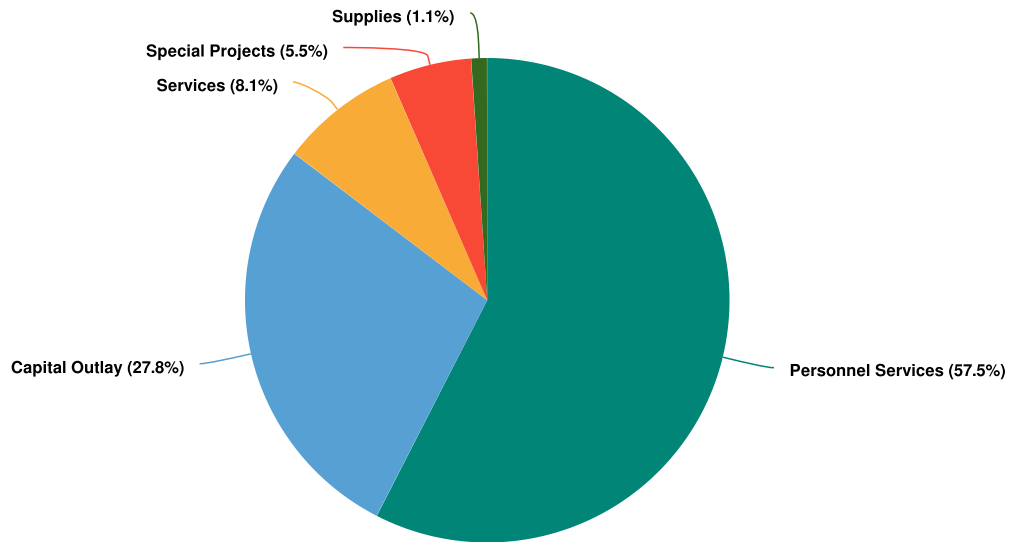
**\$3,107,000** **\$130,000**  
 (4.37% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

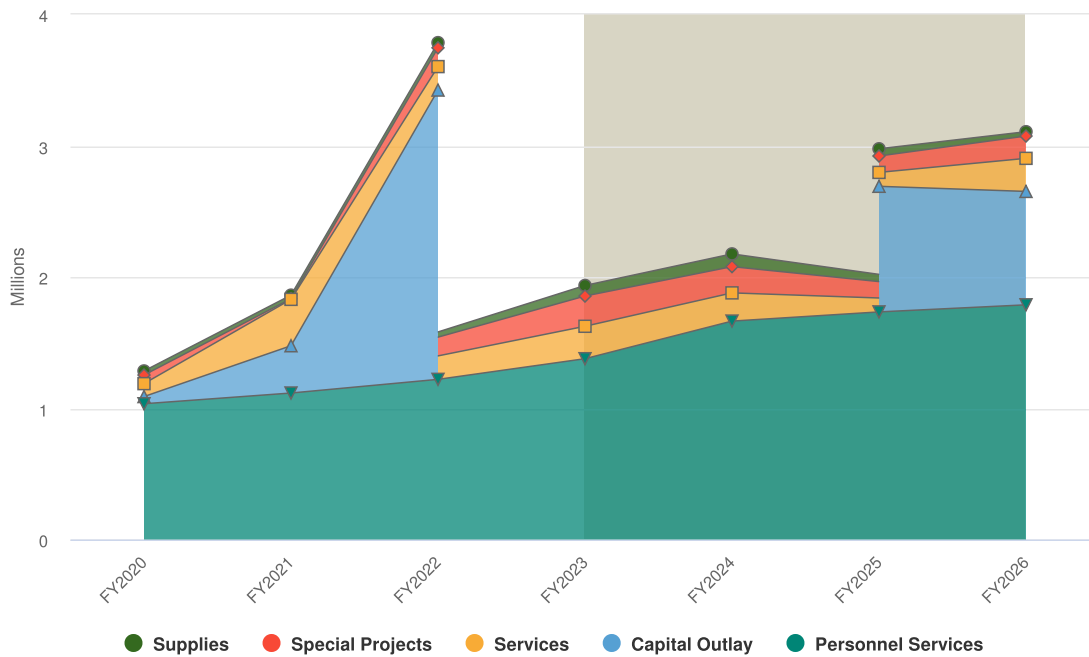


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Development Services Administration</b>					
SALARIES AND WAGES	\$357,712	\$376,000	\$388,000	3.2%	\$12,000
MEDICAL INSURANCE	\$46,108	\$49,000	\$47,000	-4.1%	-\$2,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$21,076	\$22,000	\$22,000	0%	\$0
MEDICARE CONTRIBUTION	\$5,008	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$41,941	\$43,000	\$44,000	2.3%	\$1,000
DEFERRED COMPENSATION	\$9,160	\$10,000	\$10,000	0%	\$0
WORKERS COMPENSATION	\$1,010	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$379	\$1,000	\$1,000	0%	\$0
<b>Total Development Services Administration:</b>	<b>\$482,394</b>	<b>\$507,000</b>	<b>\$523,000</b>	<b>3.2%</b>	<b>\$16,000</b>
<b>Engineering</b>					
SALARIES AND WAGES	\$403,526	\$448,000	\$473,000	5.6%	\$25,000
OVERTIME	\$0	\$5,000	\$5,000	0%	\$0
MEDICAL INSURANCE	\$44,246	\$48,000	\$47,000	-2.1%	-\$1,000
DENTAL INSURANCE	\$0		\$3,000	N/A	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$24,689	\$28,000	\$30,000	7.1%	\$2,000
MEDICARE CONTRIBUTION	\$5,774	\$7,000	\$7,000	0%	\$0
ASRS CONTRIBUTION	\$48,382	\$56,000	\$57,000	1.8%	\$1,000
WORKERS COMPENSATION	\$6,826	\$7,000	\$7,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$458	\$1,000	\$1,000	0%	\$0
<b>Total Engineering:</b>	<b>\$533,901</b>	<b>\$600,000</b>	<b>\$630,000</b>	<b>5%</b>	<b>\$30,000</b>
<b>Code Compliance</b>					
SALARIES AND WAGES	\$180,693	\$201,000	\$194,000	-3.5%	-\$7,000
OVERTIME	\$0	\$3,000	\$2,000	-33.3%	-\$1,000
MEDICAL INSURANCE	\$25,244	\$33,000	\$31,000	-6.1%	-\$2,000
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$10,646	\$13,000	\$12,000	-7.7%	-\$1,000
MEDICARE CONTRIBUTION	\$2,490	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$22,206	\$25,000	\$24,000	-4%	-\$1,000
WORKERS COMPENSATION	\$3,709	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$296	\$1,000	\$1,000	0%	\$0
<b>Total Code Compliance:</b>	<b>\$245,284</b>	<b>\$283,000</b>	<b>\$272,000</b>	<b>-3.9%</b>	<b>-\$11,000</b>
<b>Building Safety</b>					
SALARIES AND WAGES	\$243,097	\$260,000	\$276,000	6.2%	\$16,000
OVERTIME	\$5,351	\$10,000	\$10,000	0%	\$0
MEDICAL INSURANCE	\$16,981	\$17,000	\$16,000	-5.9%	-\$1,000
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$15,103	\$17,000	\$18,000	5.9%	\$1,000
MEDICARE CONTRIBUTION	\$3,532	\$4,000	\$4,000	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
ASRS CONTRIBUTION	\$28,790	\$31,000	\$32,000	3.2%	\$1,000
WORKERS COMPENSATION	\$4,036	\$4,000	\$4,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$250	\$1,000	\$1,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	-\$6,904	\$0	\$0	0%	\$0
<b>Total Building Safety:</b>	<b>\$310,236</b>	<b>\$344,000</b>	<b>\$363,000</b>	<b>5.5%</b>	<b>\$19,000</b>
<b>Total Personnel Services:</b>	<b>\$1,571,815</b>	<b>\$1,734,000</b>	<b>\$1,788,000</b>	<b>3.1%</b>	<b>\$54,000</b>
<b>Supplies</b>					
<b>Development Services Administration</b>					
OFFICE SUPPLIES	\$1,161	\$1,000	\$2,000	100%	\$1,000
IT HARDWARE/ACCESSORIES	\$0	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$500	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$438	\$1,000	\$1,000	0%	\$0
OTHER SUPPLIES	\$1,312	\$1,000	\$1,000	0%	\$0
<b>Total Development Services Administration:</b>	<b>\$12,706</b>	<b>\$11,000</b>	<b>\$6,000</b>	<b>-45.5%</b>	<b>-\$5,000</b>
<b>Engineering</b>					
FUEL	\$1,926	\$1,000	\$2,000	100%	\$1,000
OFFICE SUPPLIES	\$491	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$344	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$4,357	\$10,000	\$4,000	-60%	-\$6,000
OTHER SUPPLIES	\$289	\$1,000	\$1,000	0%	\$0
<b>Total Engineering:</b>	<b>\$17,622</b>	<b>\$25,000</b>	<b>\$9,000</b>	<b>-64%</b>	<b>-\$16,000</b>
<b>Code Compliance</b>					
FUEL	\$2,962	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$500	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$602	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$889	\$2,000	\$3,000	50%	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$1,164	\$0	\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$88	\$1,000	\$1,000	0%	\$0
<b>Total Code Compliance:</b>	<b>\$7,539</b>	<b>\$12,000</b>	<b>\$11,000</b>	<b>-8.3%</b>	<b>-\$1,000</b>
<b>Building Safety</b>					
FUEL	\$2,348	\$2,000	\$3,000	50%	\$1,000
OFFICE SUPPLIES	\$535	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$350	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$842	\$0	\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$378	\$0	\$0	0%	\$0
<b>Total Building Safety:</b>	<b>\$6,341</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Supplies:</b>	<b>\$44,207</b>	<b>\$55,000</b>	<b>\$33,000</b>	<b>-40%</b>	<b>-\$22,000</b>
<b>Services</b>					
<b>Development Services Administration</b>					
OTHER PROFESSIONAL SERVICES	\$7,845	\$10,000	\$10,000	0%	\$0

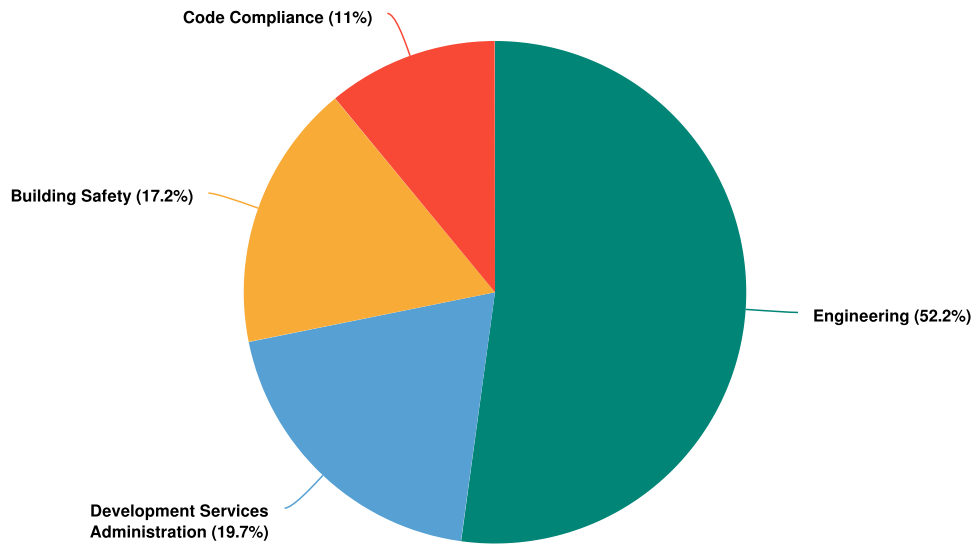
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
COMPUTER SOFTWARE MAINTENANCE	\$49,228		\$54,000	N/A	\$54,000
REPAIR/MAINTENANCE SERVICES	\$0		\$8,000	N/A	\$8,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,172		\$3,000	N/A	\$3,000
TRAVEL	\$720	\$2,000	\$1,000	-50%	-\$1,000
TRAINING	\$538	\$1,000	\$1,000	0%	\$0
PRINTING SERVICES	\$270	\$0	\$1,000	N/A	\$1,000
ADVERTISING	\$3,202	\$2,000	\$2,000	0%	\$0
DELIVERY FEES	\$1,026	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$904	\$1,000	\$1,000	0%	\$0
<b>Total Development Services Administration:</b>	<b>\$65,904</b>	<b>\$17,000</b>	<b>\$82,000</b>	<b>382.4%</b>	<b>\$65,000</b>
<b>Engineering</b>					
OTHER PROFESSIONAL SERVICES	\$25,260	\$50,000	\$50,000	0%	\$0
COMPUTER SOFTWARE MAINTENANCE			\$5,000	N/A	\$5,000
REPAIR/MAINTENANCE SERVICES	\$0		\$3,000	N/A	\$3,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,113		\$2,000	N/A	\$2,000
TRAVEL	\$275	\$1,000	\$1,000	0%	\$0
TRAINING	\$684	\$3,000	\$2,000	-33.3%	-\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000
PRINTING SERVICES			\$1,000	N/A	\$1,000
DELIVERY FEES	\$1	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$225	\$2,000	\$2,000	0%	\$0
<b>Total Engineering:</b>	<b>\$28,558</b>	<b>\$56,000</b>	<b>\$68,000</b>	<b>21.4%</b>	<b>\$12,000</b>
<b>Code Compliance</b>					
OTHER PROFESSIONAL SERVICES	\$1,260		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,014		\$2,000	N/A	\$2,000
TRAVEL	\$860	\$2,000	\$2,000	0%	\$0
TRAINING	\$900	\$2,000	\$3,000	50%	\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$4,000	N/A	\$4,000
PRINTING SERVICES	\$20,323	\$20,000	\$20,000	0%	\$0
DELIVERY FEES	\$760	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$100	\$0	\$1,000	N/A	\$1,000
<b>Total Code Compliance:</b>	<b>\$25,217</b>	<b>\$25,000</b>	<b>\$38,000</b>	<b>52%</b>	<b>\$13,000</b>
<b>Building Safety</b>					
OTHER PROFESSIONAL SERVICES	\$22,815	\$0	\$50,000	N/A	\$50,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,052		\$2,000	N/A	\$2,000
TRAVEL	\$213	\$2,000	\$2,000	0%	\$0
TRAINING	\$0	\$2,000	\$3,000	50%	\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000
PRINTING SERVICES	\$484	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$390	\$1,000	\$2,000	100%	\$1,000
OTHER NON-PROFESSIONAL SERVICES	\$0	\$2,000	\$2,000	0%	\$0
<b>Total Building Safety:</b>	<b>\$24,953</b>	<b>\$8,000</b>	<b>\$64,000</b>	<b>700%</b>	<b>\$56,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Services:</b>	\$144,632	\$106,000	\$252,000	137.7%	\$146,000
<b>Special Projects</b>					
<b>Engineering</b>					
SPECIAL PROJECTS	\$829	\$55,000	\$50,000	-9.1%	-\$5,000
<b>Total Engineering:</b>	\$829	\$55,000	\$50,000	-9.1%	-\$5,000
<b>Code Compliance</b>					
SPECIAL PROJECTS			\$20,000	N/A	\$20,000
<b>Total Code Compliance:</b>	\$13,419	\$20,000	\$20,000	0%	\$0
<b>Building Safety</b>					
SPECIAL PROJECTS	\$0	\$50,000	\$100,000	100%	\$50,000
<b>Total Building Safety:</b>	\$0	\$50,000	\$100,000	100%	\$50,000
<b>Total Special Projects:</b>	\$14,248	\$125,000	\$170,000	36%	\$45,000
<b>Capital Outlay</b>					
<b>Engineering</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$773,000	\$773,000	0%	\$0
INFRASTRUCTURE	\$0	\$89,000	\$0	-100%	-\$89,000
LAND IMPROVEMENTS	\$0	\$95,000	\$91,000	-4.2%	-\$4,000
<b>Total Engineering:</b>	\$0	\$957,000	\$864,000	-9.7%	-\$93,000
<b>Total Capital Outlay:</b>	\$0	\$957,000	\$864,000	-9.7%	-\$93,000
<b>Total Expense Objects:</b>	\$1,774,903	\$2,977,000	\$3,107,000	4.4%	\$130,000

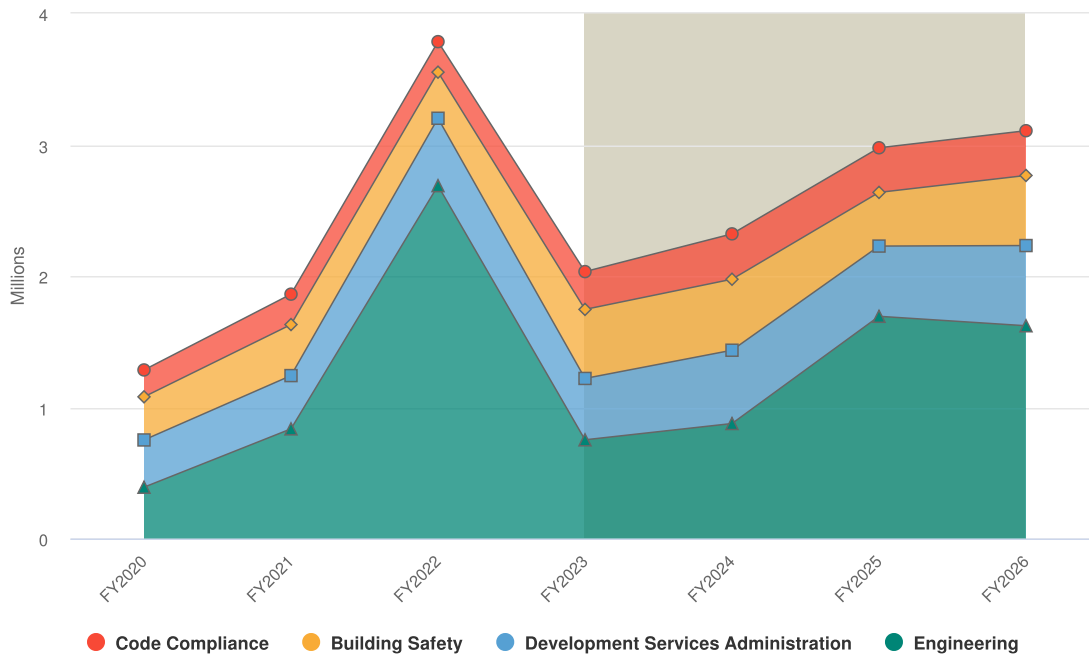


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 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	\$357,712	\$376,000	\$388,000	3.2%	\$12,000
MEDICAL INSURANCE	\$46,108	\$49,000	\$47,000	-4.1%	-\$2,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$21,076	\$22,000	\$22,000	0%	\$0
MEDICARE CONTRIBUTION	\$5,008	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$41,941	\$43,000	\$44,000	2.3%	\$1,000
DEFERRED COMPENSATION	\$9,160	\$10,000	\$10,000	0%	\$0
WORKERS COMPENSATION	\$1,010	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$379	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$482,394</b>	<b>\$507,000</b>	<b>\$523,000</b>	<b>3.2%</b>	<b>\$16,000</b>
<b>Supplies</b>					
OFFICE SUPPLIES	\$1,161	\$1,000	\$2,000	100%	\$1,000
IT HARDWARE/ACCESSORIES	\$0	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$500	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$438	\$1,000	\$1,000	0%	\$0
OTHER SUPPLIES	\$1,312	\$1,000	\$1,000	0%	\$0
<b>Total Supplies:</b>	<b>\$12,706</b>	<b>\$11,000</b>	<b>\$6,000</b>	<b>-45.5%</b>	<b>-\$5,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$7,845	\$10,000	\$10,000	0%	\$0
COMPUTER SOFTWARE MAINTENANCE	\$49,228		\$54,000	N/A	\$54,000
REPAIR/MAINTENANCE SERVICES	\$0		\$8,000	N/A	\$8,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,172		\$3,000	N/A	\$3,000
TRAVEL	\$720	\$2,000	\$1,000	-50%	-\$1,000
TRAINING	\$538	\$1,000	\$1,000	0%	\$0
PRINTING SERVICES	\$270	\$0	\$1,000	N/A	\$1,000
ADVERTISING	\$3,202	\$2,000	\$2,000	0%	\$0
DELIVERY FEES	\$1,026	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$904	\$1,000	\$1,000	0%	\$0
<b>Total Services:</b>	<b>\$65,904</b>	<b>\$17,000</b>	<b>\$82,000</b>	<b>382.4%</b>	<b>\$65,000</b>
<b>Total Development Services Administration:</b>	<b>\$561,005</b>	<b>\$535,000</b>	<b>\$611,000</b>	<b>14.2%</b>	<b>\$76,000</b>
<b>Engineering</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$403,526	\$448,000	\$473,000	5.6%	\$25,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OVERTIME	\$0	\$5,000	\$5,000	0%	\$0
MEDICAL INSURANCE	\$44,246	\$48,000	\$47,000	-2.1%	-\$1,000
DENTAL INSURANCE	\$0		\$3,000	N/A	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$24,689	\$28,000	\$30,000	7.1%	\$2,000
MEDICARE CONTRIBUTION	\$5,774	\$7,000	\$7,000	0%	\$0
ASRS CONTRIBUTION	\$48,382	\$56,000	\$57,000	1.8%	\$1,000
WORKERS COMPENSATION	\$6,826	\$7,000	\$7,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$458	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$533,901</b>	<b>\$600,000</b>	<b>\$630,000</b>	<b>5%</b>	<b>\$30,000</b>
<b>Supplies</b>					
FUEL	\$1,926	\$1,000	\$2,000	100%	\$1,000
OFFICE SUPPLIES	\$491	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$344	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$4,357	\$10,000	\$4,000	-60%	-\$6,000
OTHER SUPPLIES	\$289	\$1,000	\$1,000	0%	\$0
<b>Total Supplies:</b>	<b>\$17,622</b>	<b>\$25,000</b>	<b>\$9,000</b>	<b>-64%</b>	<b>-\$16,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$25,260	\$50,000	\$50,000	0%	\$0
COMPUTER SOFTWARE MAINTENANCE			\$5,000	N/A	\$5,000
REPAIR/MAINTENANCE SERVICES	\$0		\$3,000	N/A	\$3,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$2,113		\$2,000	N/A	\$2,000
TRAVEL	\$275	\$1,000	\$1,000	0%	\$0
TRAINING	\$684	\$3,000	\$2,000	-33.3%	-\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000
PRINTING SERVICES			\$1,000	N/A	\$1,000
DELIVERY FEES	\$1	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$225	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>	<b>\$28,558</b>	<b>\$56,000</b>	<b>\$68,000</b>	<b>21.4%</b>	<b>\$12,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$829	\$55,000	\$50,000	-9.1%	-\$5,000
<b>Total Special Projects:</b>	<b>\$829</b>	<b>\$55,000</b>	<b>\$50,000</b>	<b>-9.1%</b>	<b>-\$5,000</b>
<b>Capital Outlay</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$773,000	\$773,000	0%	\$0
INFRASTRUCTURE	\$0	\$89,000	\$0	-100%	-\$89,000
LAND IMPROVEMENTS	\$0	\$95,000	\$91,000	-4.2%	-\$4,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$957,000</b>	<b>\$864,000</b>	<b>-9.7%</b>	<b>-\$93,000</b>
<b>Total Engineering:</b>	<b>\$580,909</b>	<b>\$1,693,000</b>	<b>\$1,621,000</b>	<b>-4.3%</b>	<b>-\$72,000</b>
<b>Code Compliance</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$180,693	\$201,000	\$194,000	-3.5%	-\$7,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OVERTIME	\$0	\$3,000	\$2,000	-33.3%	-\$1,000
MEDICAL INSURANCE	\$25,244	\$33,000	\$31,000	-6.1%	-\$2,000
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$10,646	\$13,000	\$12,000	-7.7%	-\$1,000
MEDICARE CONTRIBUTION	\$2,490	\$3,000	\$3,000	0%	\$0
ASRS CONTRIBUTION	\$22,206	\$25,000	\$24,000	-4%	-\$1,000
WORKERS COMPENSATION	\$3,709	\$4,000	\$3,000	-25%	-\$1,000
UNEMPLOYMENT INSURANCE	\$296	\$1,000	\$1,000	0%	\$0
<b>Total Personnel Services:</b>	<b>\$245,284</b>	<b>\$283,000</b>	<b>\$272,000</b>	<b>-3.9%</b>	<b>-\$11,000</b>
<b>Supplies</b>					
FUEL	\$2,962	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$500	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$602	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$889	\$2,000	\$3,000	50%	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$1,164	\$0	\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$88	\$1,000	\$1,000	0%	\$0
<b>Total Supplies:</b>	<b>\$7,539</b>	<b>\$12,000</b>	<b>\$11,000</b>	<b>-8.3%</b>	<b>-\$1,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$1,260		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,014		\$2,000	N/A	\$2,000
TRAVEL	\$860	\$2,000	\$2,000	0%	\$0
TRAINING	\$900	\$2,000	\$3,000	50%	\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$4,000	N/A	\$4,000
PRINTING SERVICES	\$20,323	\$20,000	\$20,000	0%	\$0
DELIVERY FEES	\$760	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$100	\$0	\$1,000	N/A	\$1,000
<b>Total Services:</b>	<b>\$25,217</b>	<b>\$25,000</b>	<b>\$38,000</b>	<b>52%</b>	<b>\$13,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS			\$20,000	N/A	\$20,000
<b>Total Special Projects:</b>	<b>\$13,419</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>	<b>\$0</b>
<b>Total Code Compliance:</b>	<b>\$291,458</b>	<b>\$340,000</b>	<b>\$341,000</b>	<b>0.3%</b>	<b>\$1,000</b>
<b>Building Safety</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$243,097	\$260,000	\$276,000	6.2%	\$16,000
OVERTIME	\$5,351	\$10,000	\$10,000	0%	\$0
MEDICAL INSURANCE	\$16,981	\$17,000	\$16,000	-5.9%	-\$1,000
DENTAL INSURANCE	\$0		\$2,000	N/A	\$2,000
SOCIAL SECURITY CONTRIBUTION	\$15,103	\$17,000	\$18,000	5.9%	\$1,000
MEDICARE CONTRIBUTION	\$3,532	\$4,000	\$4,000	0%	\$0
ASRS CONTRIBUTION	\$28,790	\$31,000	\$32,000	3.2%	\$1,000
WORKERS COMPENSATION	\$4,036	\$4,000	\$4,000	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
UNEMPLOYMENT INSURANCE	\$250	\$1,000	\$1,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	-\$6,904	\$0	\$0	0%	\$0
<b>Total Personnel Services:</b>	<b>\$310,236</b>	<b>\$344,000</b>	<b>\$363,000</b>	<b>5.5%</b>	<b>\$19,000</b>
<b>Supplies</b>					
FUEL	\$2,348	\$2,000	\$3,000	50%	\$1,000
OFFICE SUPPLIES	\$535	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$350	\$1,000	\$1,000	0%	\$0
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$842	\$0	\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$378	\$0	\$0	0%	\$0
<b>Total Supplies:</b>	<b>\$6,341</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>0%</b>	<b>\$0</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$22,815	\$0	\$50,000	N/A	\$50,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$1,052		\$2,000	N/A	\$2,000
TRAVEL	\$213	\$2,000	\$2,000	0%	\$0
TRAINING	\$0	\$2,000	\$3,000	50%	\$1,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000
PRINTING SERVICES	\$484	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$390	\$1,000	\$2,000	100%	\$1,000
OTHER NON-PROFESSIONAL SERVICES	\$0	\$2,000	\$2,000	0%	\$0
<b>Total Services:</b>	<b>\$24,953</b>	<b>\$8,000</b>	<b>\$64,000</b>	<b>700%</b>	<b>\$56,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$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>Total Building Safety:</b>	<b>\$341,531</b>	<b>\$409,000</b>	<b>\$534,000</b>	<b>30.6%</b>	<b>\$125,000</b>
<b>Total Development Services:</b>	<b>\$1,774,903</b>	<b>\$2,977,000</b>	<b>\$3,107,000</b>	<b>4.4%</b>	<b>\$130,000</b>
<b>Total Development:</b>	<b>\$1,774,903</b>	<b>\$2,977,000</b>	<b>\$3,107,000</b>	<b>4.4%</b>	<b>\$130,000</b>
<b>Total General Government:</b>	<b>\$1,774,903</b>	<b>\$2,977,000</b>	<b>\$3,107,000</b>	<b>4.4%</b>	<b>\$130,000</b>
<b>Total Expenditures:</b>	<b>\$1,774,903</b>	<b>\$2,977,000</b>	<b>\$3,107,000</b>	<b>4.4%</b>	<b>\$130,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Admin Computer Software Maintenance increased by \$2,000 as a result of inflation.
- Engineering Special Projects decreased by \$5,000 due to the removal of the Emergency Pre-Emption System.
- Engineering Machinery/Equipment decreased due to the completion of two radar boxes and software purchases.
- Code Compliance Vehicle Repair/Maintenance increased to compensate for the replacement of running board step pads and tires on two vehicles.
- Code Compliance Machinery/Equipment increased to purchase tool kits and safety equipment for three code officers.
- Building Safety Special Projects increased by \$50,000 for Abatement to allow the City to take action to remove or correct a violation or nuisance that poses a health, safety, or public order risk.

## Accomplishments

1. Development Services completed the Dysart Road Widening project from Northern Parkway to Peoria Ave, which included raised medians, bike lanes, curb and gutter, signing and striping, lighting, and traffic signals.
2. The new 7,370 sq/ft Public Works Operations Building at the wastewater facility was completed. The new building features a lobby, modernized offices, conference and break rooms, open office workstations, restrooms, storage, and parking. The building consolidates water, streets, and facility staff under one roof.
3. The City adopted the 2018 International Building and Fire Codes (IBC & IFC), with local amendments. These adoptions standardize minimum requirements to safeguard public health, safety, and welfare through construction standards, while also allowing flexibility for design and incorporating new technologies.

## Goals and Objectives

1. Downtown Revitalization to improve housing and stabilize neighborhoods. (Neighborhood Revitalization)
  1. Coordinate between the Economic Development, Public Works, Engineering, and Zoning staff to continue the review of the current Urban Corridor (UC) and Mixed Urban (MU) zoning district requirements and implement necessary modifications to assist with economic development attraction to the downtown area. (Quarter 2)
  2. Coordinate between the Fire Department, Building Safety, Public Works, Police Department, and Code Compliance staff to address properties that have been deemed unsafe, vacant, and blighted, affecting the appearance of adjacent neighbors and the community. (All year)
  3. Coordinate with the Maricopa County Human Services Department to focus on strategies for combating nuisances and public health hazards from unattended property and homeless encampments located in the Agua Fria River and other areas of the City. (All year)
  4. Implement the Revitalization Plan, focusing on improving the health and safety of our residents by identifying properties that need assistance, such as new roofing, exterior surfaces, plumbing, and electrical repairs. (All year)
  5. Implementation of reducing the cycle time for Notices of Violations issued from 45 days to 30 days for compliance, with the focus on improving neighborhood conditions. (Quarter 2)
2. Continue with Code Enforcement Educational Programs. (Community Engagement)
  1. Coordinate with the Marketing & Communication staff to continue the mailing of postcard notifications to homeowners regarding major community code violations. (All year)
  2. Engage with schools, homeowner associations, community agencies, etc., to present educational programs that explain Code Compliance, what we do, and why we do it. (Quarter 2)
3. Revisions to the Zoning Code Book to ensure compliance with state law
  1. Chapter 154 and 155 revisions to update Site Plan approvals, Site Plan Amendment approvals, Pre-Plats and Final Plats approvals to comply with the latest state laws. (Quarter 3)
  2. Prepare for 2024 International Building Code (IBC) Adoption with local amendments. (Quarter 3)
4. Americans with Disabilities Act (ADA) Transition Plan Revisions
  1. Conduct an evaluation of city facilities and public rights-of-way to update the current transition plan that outlines in detail how the city will ensure safe access to all of its facilities for all individuals. (Quarter 3)

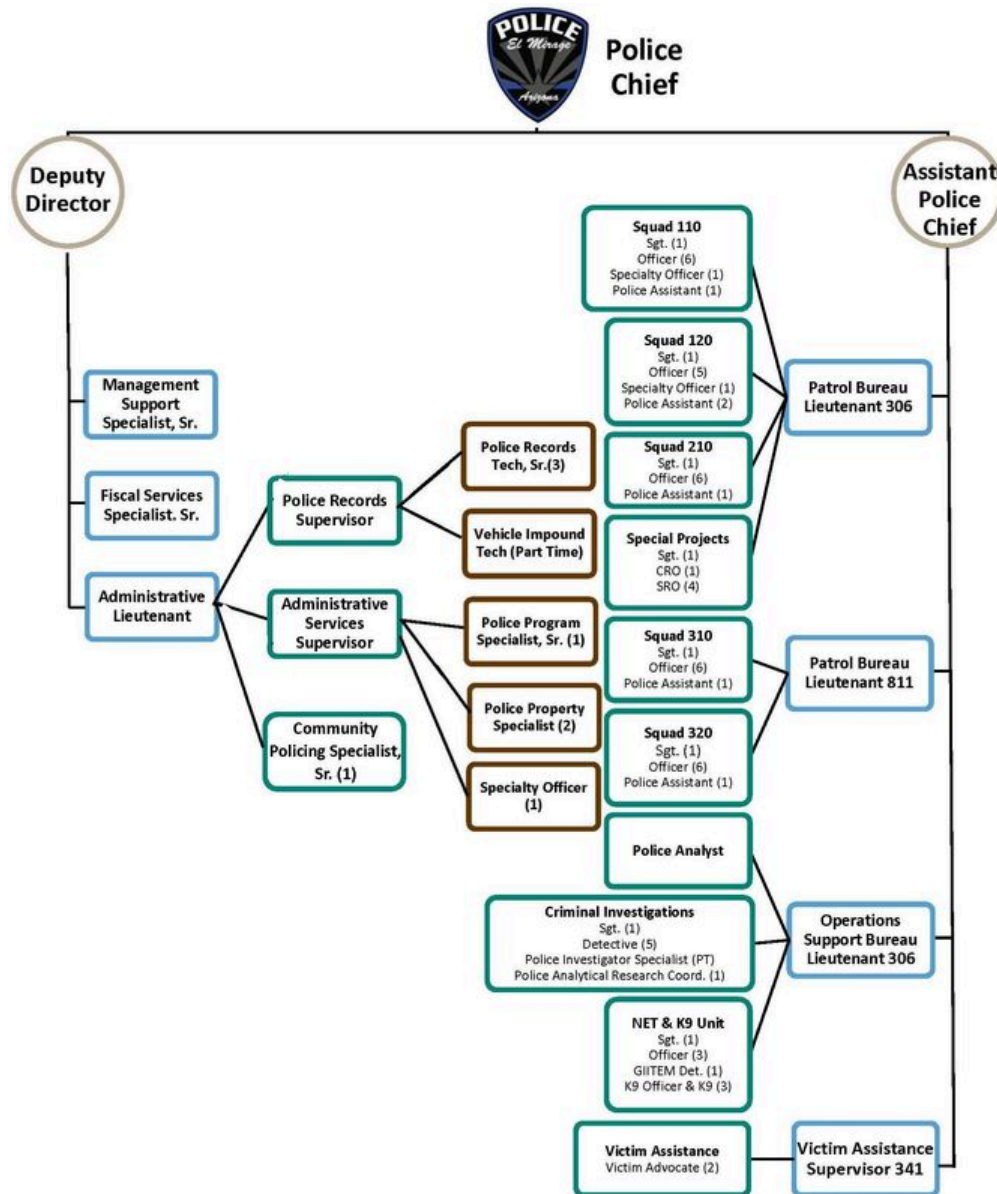
## Performance Program

Quantifiable measure of performance (Output)	Target	FY23/24	FY 24/25	Projected FY25/26
1.2 Reduction of unsafe structures through rehabilitation or demolition.	6	3	2	3
1.4 Items implemented to assist the beautification of the downtown area.	10	0	0	2
2.1 Educational brochures and mailings circulated to community households.	5	3	4	4

# Police



The El Mirage Police Department (EMPD) is dedicated to providing professional police service and a safe, secure community for the residents of El Mirage. By partnering with the community, we can contribute to the quality of life by making the City of El Mirage a great place to live, work, and play.



# Expenditures Summary

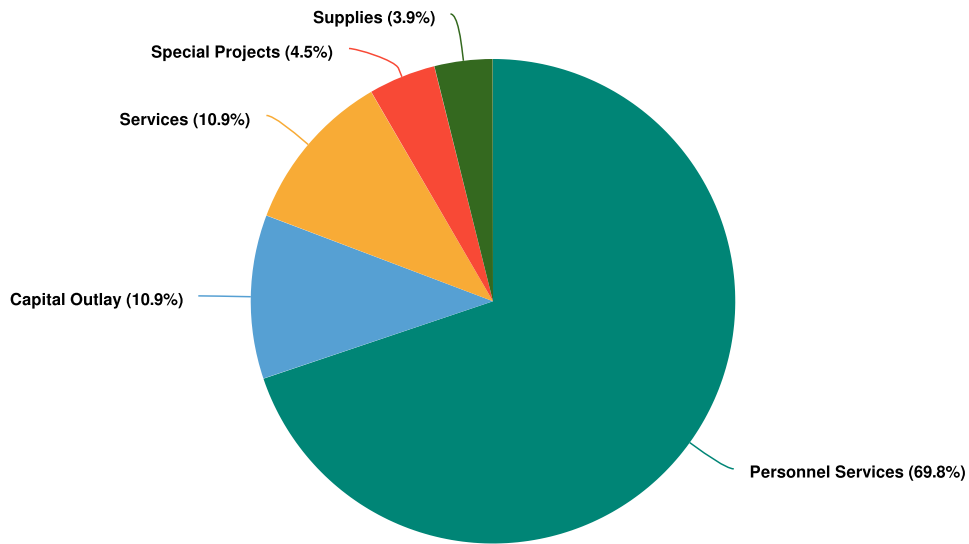
**\$18,002,000** **\$2,554,000**  
(16.53% vs. prior year)

## Police Proposed and Historical Budget vs. Actual

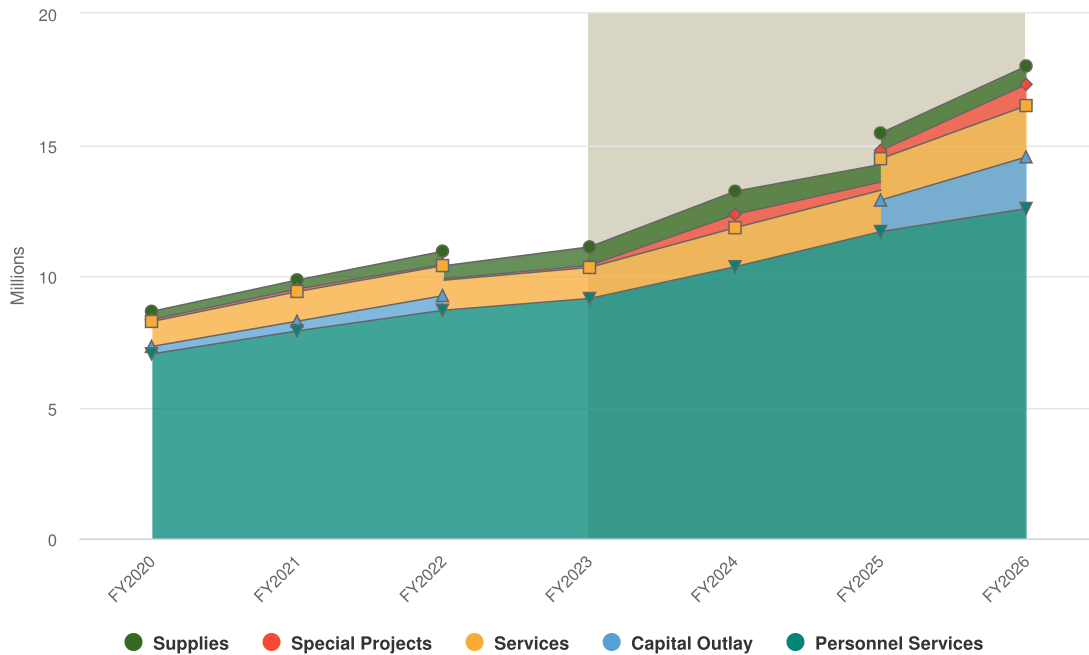


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Operations (Patrol)</b>					
SALARIES AND WAGES	\$0	\$4,826,000	\$5,224,000	8.2%	\$398,000
OVERTIME	\$0	\$700,000	\$728,000	4%	\$28,000
HOLIDAY PAY	\$0	\$264,000	\$282,000	6.8%	\$18,000
MEDICAL INSURANCE	\$0	\$739,000	\$719,000	-2.7%	-\$20,000
CANCER INSURANCE	\$0	\$4,000	\$4,000	0%	\$0
DENTAL INSURANCE	\$0		\$84,000	N/A	\$84,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$341,000	\$367,000	7.6%	\$26,000
MEDICARE CONTRIBUTION	\$0	\$80,000	\$86,000	7.5%	\$6,000
PUBLIC SAFETY CONTRIBUTION	\$0	\$1,685,000	\$1,315,000	-22%	-\$370,000
DEFERRED COMPENSATION	\$0	\$52,000	\$149,000	186.5%	\$97,000
WORKERS COMPENSATION	\$0	\$270,000	\$291,000	7.8%	\$21,000
UNEMPLOYMENT INSURANCE	\$0	\$11,000	\$11,000	0%	\$0
LABOR DISTRIBUTION	\$0	-\$2,984,000	-\$1,883,000	-36.9%	\$1,101,000
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$5,988,000</b>	<b>\$7,377,000</b>	<b>23.2%</b>	<b>\$1,389,000</b>
<b>Community Resources</b>					
LABOR DISTRIBUTION	\$0	\$934,000	\$492,000	-47.3%	-\$442,000
<b>Total Community Resources:</b>	<b>\$0</b>	<b>\$934,000</b>	<b>\$492,000</b>	<b>-47.3%</b>	<b>-\$442,000</b>
<b>Investigations</b>					
LABOR DISTRIBUTION	\$0	\$1,165,000	\$1,089,000	-6.5%	-\$76,000
<b>Total Investigations:</b>	<b>\$0</b>	<b>\$1,165,000</b>	<b>\$1,089,000</b>	<b>-6.5%</b>	<b>-\$76,000</b>
<b>Police General</b>					
SALARIES AND WAGES	\$6,547,697	\$2,556,000	\$2,709,000	6%	\$153,000
OVERTIME	\$609,914	\$0	\$200,000	N/A	\$200,000
COMP TIME	\$31,263	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$883,266	\$290,000	\$291,000	0.3%	\$1,000
CANCER INSURANCE	\$2,600	\$0	\$4,000	N/A	\$4,000
DENTAL INSURANCE	\$0		\$21,000	N/A	\$21,000
SOCIAL SECURITY CONTRIBUTION	\$447,584	\$154,000	\$176,000	14.3%	\$22,000
MEDICARE CONTRIBUTION	\$105,152	\$37,000	\$42,000	13.5%	\$5,000
ASRS CONTRIBUTION	\$249,117	\$269,000	\$296,000	10%	\$27,000
PUBLIC SAFETY CONTRIBUTION	\$1,465,608	\$249,000	\$226,000	-9.2%	-\$23,000
DEFERRED COMPENSATION	\$51,429	\$33,000	\$11,000	-66.7%	-\$22,000
WORKERS COMPENSATION	\$331,035	\$50,000	\$53,000	6%	\$3,000
UNEMPLOYMENT INSURANCE	\$7,737	\$6,000	\$6,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	-\$10,713	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	-\$849,164	-\$37,000	-\$422,000	1,040.5%	-\$385,000
<b>Total Police General:</b>	<b>\$10,108,368</b>	<b>\$3,607,000</b>	<b>\$3,613,000</b>	<b>0.2%</b>	<b>\$6,000</b>
<b>Total Personnel Services:</b>	<b>\$10,108,368</b>	<b>\$11,694,000</b>	<b>\$12,571,000</b>	<b>7.5%</b>	<b>\$877,000</b>

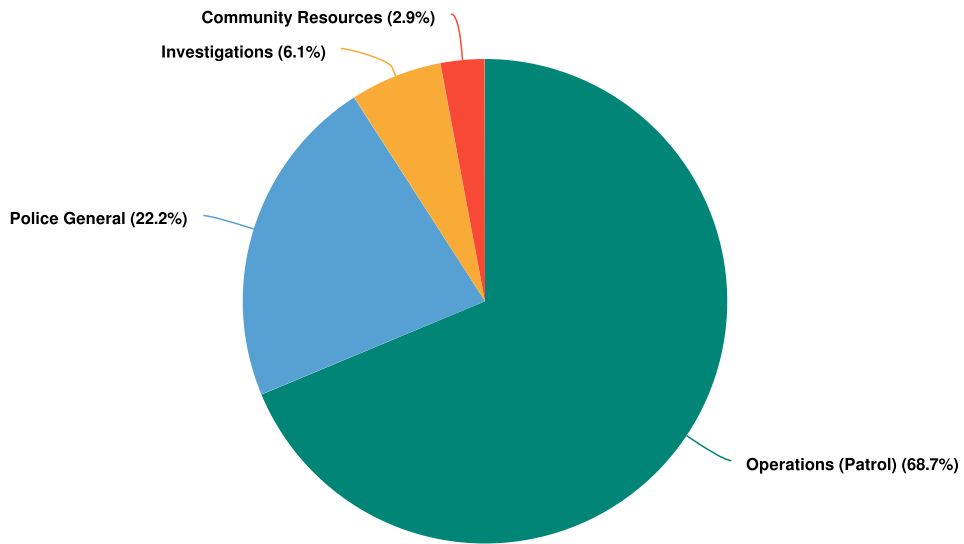
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Supplies</b>					
<b>Operations (Patrol)</b>					
FUEL			\$140,000	N/A	\$140,000
AMMUNITION/GUNS & SUPPLIES		\$47,000	\$0	-100%	-\$47,000
K9 Expenses		\$30,000	\$0	-100%	-\$30,000
UNIFORMS		\$105,000	\$200,000	90.5%	\$95,000
MUNITIONS/AMMUNITION			\$160,000	N/A	\$160,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$14,000	\$10,000	-28.6%	-\$4,000
OTHER SUPPLIES	\$0	\$0	\$14,000	N/A	\$14,000
COMM EQUIP MAINTENANCE/REPAIRS		\$2,000	\$0	-100%	-\$2,000
VEHICLE MAINTENANCE/REPAIRS		\$150,000	\$0	-100%	-\$150,000
DATA INFRASTRUCTURE SERVICES		\$63,000	\$0	-100%	-\$63,000
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$411,000</b>	<b>\$524,000</b>	<b>27.5%</b>	<b>\$113,000</b>
<b>Community Resources</b>					
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$25,000	N/A	\$25,000
PUBLIC EDUCATION		\$15,000	\$0	-100%	-\$15,000
OTHER SUPPLIES	\$0	\$2,000	\$0	-100%	-\$2,000
<b>Total Community Resources:</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$25,000</b>	<b>47.1%</b>	<b>\$8,000</b>
<b>Police General</b>					
FUEL	\$155,001	\$173,000	\$35,000	-79.8%	-\$138,000
K9 EXPENSES	\$8,959	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$5,517	\$9,000	\$20,000	122.2%	\$11,000
JANITORIAL SUPPLIES			\$6,000	N/A	\$6,000
IT HARDWARE/ACCESSORIES	\$2,396	\$10,000	\$10,000	0%	\$0
UNIFORMS	\$106,102	\$0	\$22,000	N/A	\$22,000
LABORATORY/MEDICAL SUPPLIES			\$11,000	N/A	\$11,000
MUNITIONS/AMMUNITION	\$29,777		\$0	N/A	\$0
EMPLOYEE AWARD/WELLNESS SUPPLIES			\$7,000	N/A	\$7,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$72,049	\$28,000	\$13,000	-53.6%	-\$15,000
PUBLIC EDUCATION	\$8,865	\$0	\$0	0%	\$0
TOOLS			\$3,000	N/A	\$3,000
OTHER SUPPLIES	\$18,323	\$18,000	\$20,000	11.1%	\$2,000
PARTS/HARDWARE	\$0	\$0	\$5,000	N/A	\$5,000
COMM EQUIP MAINTENANCE/REPAIRS	\$875	\$0	\$0	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$159,315	\$0	\$0	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$2,275	\$3,000	\$0	-100%	-\$3,000
DATA INFRASTRUCTURE SERVICES	\$71,734	\$0	\$0	0%	\$0
<b>Total Police General:</b>	<b>\$641,188</b>	<b>\$241,000</b>	<b>\$152,000</b>	<b>-36.9%</b>	<b>-\$89,000</b>
<b>Total Supplies:</b>	<b>\$641,188</b>	<b>\$669,000</b>	<b>\$701,000</b>	<b>4.8%</b>	<b>\$32,000</b>
<b>Services</b>					
<b>Operations (Patrol)</b>					
OTHER PROFESSIONAL SERVICES	\$0	\$29,000	\$32,000	10.3%	\$3,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
ANIMAL CONTROL		\$118,000	\$0	-100%	-\$118,000
COMPUTER SOFTWARE SUBSCRIPTION			\$28,000	N/A	\$28,000
COMPUTER SOFTWARE MAINTENANCE	\$0		\$7,000	N/A	\$7,000
INTERPRETATION/TRANSCRIPTION SERVICES			\$3,000	N/A	\$3,000
REPAIR/MAINTENANCE SERVICES			\$17,000	N/A	\$17,000
ANIMAL CONTROL SERVICES			\$118,000	N/A	\$118,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,392,000	N/A	\$1,392,000
TRAVEL	\$0	\$12,000	\$30,000	150%	\$18,000
TRAINING	\$0	\$20,000	\$15,000	-25%	-\$5,000
DISPATCH SERVICES		\$1,242,000	\$0	-100%	-\$1,242,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$173,000	N/A	\$173,000
DUES/MEMBERSHIPS	\$0	\$6,000	\$10,000	66.7%	\$4,000
OTHER NON-PROFESSIONAL SERVICES			\$9,000	N/A	\$9,000
WIRELESS COMMUNICATIONS		\$70,000	\$0	-100%	-\$70,000
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$1,497,000</b>	<b>\$1,834,000</b>	<b>22.5%</b>	<b>\$337,000</b>
<b>Community Resources</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$3,000	N/A	\$3,000
TRAVEL	\$0	\$0	\$5,000	N/A	\$5,000
TRAINING	\$0	\$1,000	\$2,000	100%	\$1,000
PRINTING SERVICES	\$0	\$0	\$2,000	N/A	\$2,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
<b>Total Community Resources:</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$14,000</b>	<b>600%</b>	<b>\$12,000</b>
<b>Investigations</b>					
TELEPHONE/CELL/COMMUNICATION SERVICES			\$5,000	N/A	\$5,000
TRAVEL	\$0	\$4,000	\$4,000	0%	\$0
TRAINING	\$0	\$2,000	\$3,000	50%	\$1,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$2,000	100%	\$1,000
TELEPHONE EXPENSE		\$1,000	\$0	-100%	-\$1,000
<b>Total Investigations:</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$14,000</b>	<b>75%</b>	<b>\$6,000</b>
<b>Police General</b>					
OTHER PROFESSIONAL SERVICES	\$198,500	\$0	\$0	0%	\$0
MEDICAL EXAMINATIONS	\$0	\$0	\$2,000	N/A	\$2,000
ANIMAL CONTROL	\$117,002	\$0	\$0	0%	\$0
EQUIPMENT RENTAL	\$1,724	\$4,000	\$0	-100%	-\$4,000
COMPUTER SOFTWARE SUBSCRIPTION			\$6,000	N/A	\$6,000
COMPUTER SOFTWARE MAINTENANCE	\$132,637		\$0	N/A	\$0
EXTERMINATION SERVICES	\$0		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$66,507	\$0	\$8,000	N/A	\$8,000
TRAVEL	\$21,856	\$23,000	\$15,000	-34.8%	-\$8,000
TRAINING	\$22,250	\$18,000	\$11,000	-38.9%	-\$7,000
DISPATCH SERVICES	\$1,176,082	\$0	\$0	0%	\$0

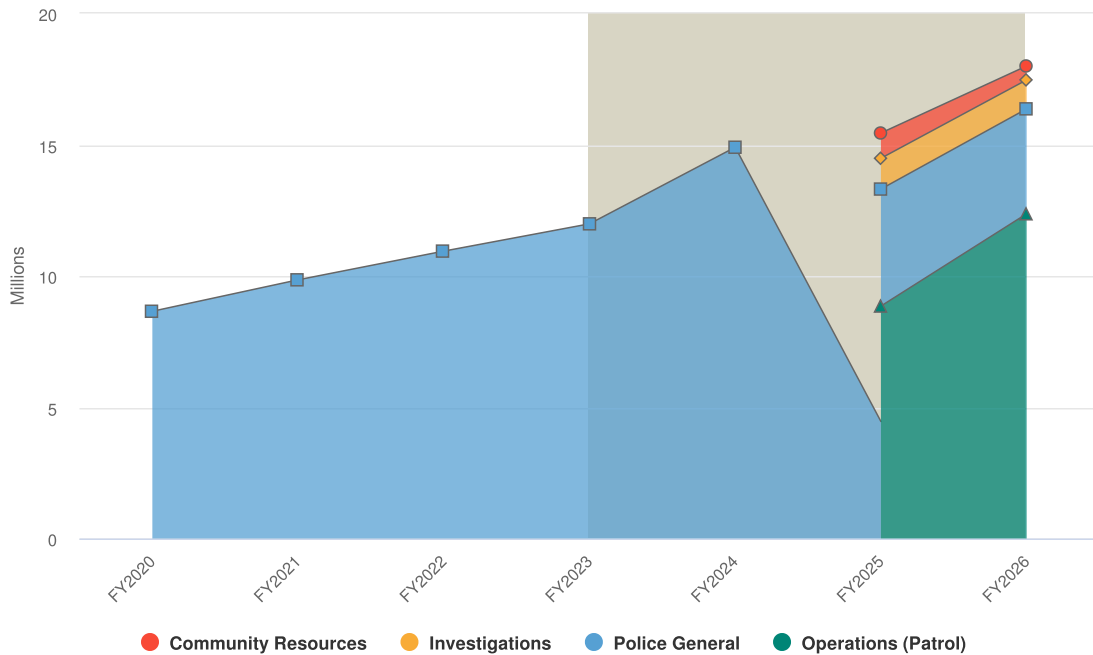
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
VEHICLE REPAIR/MAINTENANCE SERVICES			\$17,000	N/A	\$17,000
PRINTING SERVICES	\$4,312	\$8,000	\$8,000	0%	\$0
ADVERTISING	\$155	\$1,000	\$0	-100%	-\$1,000
DELIVERY FEES	\$3,088	\$5,000	\$5,000	0%	\$0
EQUIPMENT RENTAL			\$7,000	N/A	\$7,000
DUES/MEMBERSHIPS	\$7,823	\$10,000	\$9,000	-10%	-\$1,000
TELEPHONE EXPENSE	\$487	\$0	\$0	0%	\$0
<b>Total Police General:</b>	<b>\$1,752,425</b>	<b>\$69,000</b>	<b>\$93,000</b>	<b>34.8%</b>	<b>\$24,000</b>
<b>Total Services:</b>	<b>\$1,752,425</b>	<b>\$1,576,000</b>	<b>\$1,955,000</b>	<b>24%</b>	<b>\$379,000</b>
<b>Special Projects</b>					
<b>Operations (Patrol)</b>					
SPECIAL PROJECTS	\$0	\$259,000	\$782,000	201.9%	\$523,000
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$259,000</b>	<b>\$782,000</b>	<b>201.9%</b>	<b>\$523,000</b>
<b>Community Resources</b>					
SPECIAL EVENTS		\$10,000	\$0	-100%	-\$10,000
<b>Total Community Resources:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$10,000</b>
<b>Police General</b>					
SPECIAL EVENTS	\$2,282	\$5,000	\$25,000	400%	\$20,000
SPECIAL PROJECTS	\$286,560	\$0	\$0	0%	\$0
VOLUNTEER PROGRAM	\$9,600	\$25,000	\$0	-100%	-\$25,000
EXPLORER PROGRAM	\$2,660	\$10,000	\$0	-100%	-\$10,000
<b>Total Police General:</b>	<b>\$301,103</b>	<b>\$40,000</b>	<b>\$25,000</b>	<b>-37.5%</b>	<b>-\$15,000</b>
<b>Total Special Projects:</b>	<b>\$301,103</b>	<b>\$309,000</b>	<b>\$807,000</b>	<b>161.2%</b>	<b>\$498,000</b>
<b>Capital Outlay</b>					
<b>Operations (Patrol)</b>					
INTANGIBLE ASSETS			\$1,359,000	N/A	\$1,359,000
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$550,000	\$494,000	-10.2%	-\$56,000
LAND IMPROVEMENTS		\$150,000	\$0	-100%	-\$150,000
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$1,853,000</b>	<b>164.7%</b>	<b>\$1,153,000</b>
<b>Police General</b>					
CAPITAL EQUIPMENT PURCHASE	\$136,000	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT/VEHICLES	\$485,457	\$0	\$115,000	N/A	\$115,000
BUILDINGS AND IMPROVEMENTS	\$0	\$500,000	\$0	-100%	-\$500,000
<b>Total Police General:</b>	<b>\$621,457</b>	<b>\$500,000</b>	<b>\$115,000</b>	<b>-77%</b>	<b>-\$385,000</b>
<b>Total Capital Outlay:</b>	<b>\$621,457</b>	<b>\$1,200,000</b>	<b>\$1,968,000</b>	<b>64%</b>	<b>\$768,000</b>
<b>Total Expense Objects:</b>	<b>\$13,424,540</b>	<b>\$15,448,000</b>	<b>\$18,002,000</b>	<b>16.5%</b>	<b>\$2,554,000</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Law</b>					
<b>Police</b>					
<b>Operations (Patrol)</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$0	\$4,826,000	\$5,224,000	8.2%	\$398,000
OVERTIME	\$0	\$700,000	\$728,000	4%	\$28,000
HOLIDAY PAY	\$0	\$264,000	\$282,000	6.8%	\$18,000
MEDICAL INSURANCE	\$0	\$739,000	\$719,000	-2.7%	-\$20,000
CANCER INSURANCE	\$0	\$4,000	\$4,000	0%	\$0
DENTAL INSURANCE	\$0		\$84,000	N/A	\$84,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$341,000	\$367,000	7.6%	\$26,000
MEDICARE CONTRIBUTION	\$0	\$80,000	\$86,000	7.5%	\$6,000
PUBLIC SAFETY CONTRIBUTION	\$0	\$1,685,000	\$1,315,000	-22%	-\$370,000
DEFERRED COMPENSATION	\$0	\$52,000	\$149,000	186.5%	\$97,000
WORKERS COMPENSATION	\$0	\$270,000	\$291,000	7.8%	\$21,000
UNEMPLOYMENT INSURANCE	\$0	\$11,000	\$11,000	0%	\$0
LABOR DISTRIBUTION	\$0	-\$2,984,000	-\$1,883,000	-36.9%	\$1,101,000
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$5,988,000</b>	<b>\$7,377,000</b>	<b>23.2%</b>	<b>\$1,389,000</b>
<b>Supplies</b>					
FUEL			\$140,000	N/A	\$140,000
AMMUNITION/GUNS & SUPPLIES		\$47,000	\$0	-100%	-\$47,000
K9 Expenses		\$30,000	\$0	-100%	-\$30,000
UNIFORMS		\$105,000	\$200,000	90.5%	\$95,000
MUNITIONS/AMMUNITION			\$160,000	N/A	\$160,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$14,000	\$10,000	-28.6%	-\$4,000
OTHER SUPPLIES	\$0	\$0	\$14,000	N/A	\$14,000
COMM EQUIP MAINTENANCE/REPAIRS		\$2,000	\$0	-100%	-\$2,000
VEHICLE MAINTENANCE/REPAIRS		\$150,000	\$0	-100%	-\$150,000
DATA INFRASTRUCTURE SERVICES		\$63,000	\$0	-100%	-\$63,000
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$411,000</b>	<b>\$524,000</b>	<b>27.5%</b>	<b>\$113,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$0	\$29,000	\$32,000	10.3%	\$3,000
ANIMAL CONTROL		\$118,000	\$0	-100%	-\$118,000
COMPUTER SOFTWARE SUBSCRIPTION			\$28,000	N/A	\$28,000
COMPUTER SOFTWARE MAINTENANCE	\$0		\$7,000	N/A	\$7,000
INTERPRETATION/TRANSCRIPTION SERVICES			\$3,000	N/A	\$3,000
REPAIR/MAINTENANCE SERVICES			\$17,000	N/A	\$17,000
ANIMAL CONTROL SERVICES			\$118,000	N/A	\$118,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,392,000	N/A	\$1,392,000
TRAVEL	\$0	\$12,000	\$30,000	150%	\$18,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
TRAINING	\$0	\$20,000	\$15,000	-25%	-\$5,000
DISPATCH SERVICES		\$1,242,000	\$0	-100%	-\$1,242,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$173,000	N/A	\$173,000
DUES/MEMBERSHIPS	\$0	\$6,000	\$10,000	66.7%	\$4,000
OTHER NON-PROFESSIONAL SERVICES			\$9,000	N/A	\$9,000
WIRELESS COMMUNICATIONS		\$70,000	\$0	-100%	-\$70,000
<b>Total Services:</b>	<b>\$0</b>	<b>\$1,497,000</b>	<b>\$1,834,000</b>	<b>22.5%</b>	<b>\$337,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$0	\$259,000	\$782,000	201.9%	\$523,000
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$259,000</b>	<b>\$782,000</b>	<b>201.9%</b>	<b>\$523,000</b>
<b>Capital Outlay</b>					
INTANGIBLE ASSETS			\$1,359,000	N/A	\$1,359,000
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$550,000	\$494,000	-10.2%	-\$56,000
LAND IMPROVEMENTS		\$150,000	\$0	-100%	-\$150,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$1,853,000</b>	<b>164.7%</b>	<b>\$1,153,000</b>
<b>Total Operations (Patrol):</b>	<b>\$0</b>	<b>\$8,855,000</b>	<b>\$12,370,000</b>	<b>39.7%</b>	<b>\$3,515,000</b>
<b>Community Resources</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$0	\$934,000	\$492,000	-47.3%	-\$442,000
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$934,000</b>	<b>\$492,000</b>	<b>-47.3%</b>	<b>-\$442,000</b>
<b>Supplies</b>					
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$25,000	N/A	\$25,000
PUBLIC EDUCATION		\$15,000	\$0	-100%	-\$15,000
OTHER SUPPLIES	\$0	\$2,000	\$0	-100%	-\$2,000
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$25,000</b>	<b>47.1%</b>	<b>\$8,000</b>
<b>Services</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$3,000	N/A	\$3,000
TRAVEL	\$0	\$0	\$5,000	N/A	\$5,000
TRAINING	\$0	\$1,000	\$2,000	100%	\$1,000
PRINTING SERVICES	\$0	\$0	\$2,000	N/A	\$2,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
<b>Total Services:</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$14,000</b>	<b>600%</b>	<b>\$12,000</b>
<b>Special Projects</b>					
SPECIAL EVENTS		\$10,000	\$0	-100%	-\$10,000
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$10,000</b>
<b>Total Community Resources:</b>	<b>\$0</b>	<b>\$963,000</b>	<b>\$531,000</b>	<b>-44.9%</b>	<b>-\$432,000</b>
<b>Investigations</b>					

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$0	\$1,165,000	\$1,089,000	-6.5%	-\$76,000
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$1,165,000</b>	<b>\$1,089,000</b>	<b>-6.5%</b>	<b>-\$76,000</b>
<b>Services</b>					
TELEPHONE/CELL/COMMUNICATION SERVICES			\$5,000	N/A	\$5,000
TRAVEL	\$0	\$4,000	\$4,000	0%	\$0
TRAINING	\$0	\$2,000	\$3,000	50%	\$1,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$2,000	100%	\$1,000
TELEPHONE EXPENSE		\$1,000	\$0	-100%	-\$1,000
<b>Total Services:</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$14,000</b>	<b>75%</b>	<b>\$6,000</b>
<b>Total Investigations:</b>	<b>\$0</b>	<b>\$1,173,000</b>	<b>\$1,103,000</b>	<b>-6%</b>	<b>-\$70,000</b>
<b>Police General</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$6,547,697	\$2,556,000	\$2,709,000	6%	\$153,000
OVERTIME	\$609,914	\$0	\$200,000	N/A	\$200,000
COMP TIME	\$31,263	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$883,266	\$290,000	\$291,000	0.3%	\$1,000
CANCER INSURANCE	\$2,600	\$0	\$4,000	N/A	\$4,000
DENTAL INSURANCE	\$0		\$21,000	N/A	\$21,000
SOCIAL SECURITY CONTRIBUTION	\$447,584	\$154,000	\$176,000	14.3%	\$22,000
MEDICARE CONTRIBUTION	\$105,152	\$37,000	\$42,000	13.5%	\$5,000
ASRS CONTRIBUTION	\$249,117	\$269,000	\$296,000	10%	\$27,000
PUBLIC SAFETY CONTRIBUTION	\$1,465,608	\$249,000	\$226,000	-9.2%	-\$23,000
DEFERRED COMPENSATION	\$51,429	\$33,000	\$11,000	-66.7%	-\$22,000
WORKERS COMPENSATION	\$331,035	\$50,000	\$53,000	6%	\$3,000
UNEMPLOYMENT INSURANCE	\$7,737	\$6,000	\$6,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	-\$10,713	\$0	\$0	0%	\$0
LABOR DISTRIBUTION	-\$849,164	-\$37,000	-\$422,000	1,040.5%	-\$385,000
<b>Total Personnel Services:</b>	<b>\$10,108,368</b>	<b>\$3,607,000</b>	<b>\$3,613,000</b>	<b>0.2%</b>	<b>\$6,000</b>
<b>Supplies</b>					
FUEL	\$155,001	\$173,000	\$35,000	-79.8%	-\$138,000
K9 EXPENSES	\$8,959	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$5,517	\$9,000	\$20,000	122.2%	\$11,000
JANITORIAL SUPPLIES			\$6,000	N/A	\$6,000
IT HARDWARE/ACCESSORIES	\$2,396	\$10,000	\$10,000	0%	\$0
UNIFORMS	\$106,102	\$0	\$22,000	N/A	\$22,000
LABORATORY/MEDICAL SUPPLIES			\$11,000	N/A	\$11,000
MUNITIONS/AMMUNITION	\$29,777		\$0	N/A	\$0
EMPLOYEE AWARD/WELLNESS SUPPLIES			\$7,000	N/A	\$7,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$72,049	\$28,000	\$13,000	-53.6%	-\$15,000
PUBLIC EDUCATION	\$8,865	\$0	\$0	0%	\$0
TOOLS			\$3,000	N/A	\$3,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OTHER SUPPLIES	\$18,323	\$18,000	\$20,000	11.1%	\$2,000
PARTS/HARDWARE	\$0	\$0	\$5,000	N/A	\$5,000
COMM EQUIP MAINTENANCE/REPAIRS	\$875	\$0	\$0	0%	\$0
VEHICLE MAINTENANCE/REPAIRS	\$159,315	\$0	\$0	0%	\$0
COPIER USAGE/SUPPLIES/MAINT	\$2,275	\$3,000	\$0	-100%	-\$3,000
DATA INFRASTRUCTURE SERVICES	\$71,734	\$0	\$0	0%	\$0
<b>Total Supplies:</b>	<b>\$641,188</b>	<b>\$241,000</b>	<b>\$152,000</b>	<b>-36.9%</b>	<b>-\$89,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$198,500	\$0	\$0	0%	\$0
MEDICAL EXAMINATIONS	\$0	\$0	\$2,000	N/A	\$2,000
ANIMAL CONTROL	\$117,002	\$0	\$0	0%	\$0
EQUIPMENT RENTAL	\$1,724	\$4,000	\$0	-100%	-\$4,000
COMPUTER SOFTWARE SUBSCRIPTION			\$6,000	N/A	\$6,000
COMPUTER SOFTWARE MAINTENANCE	\$132,637		\$0	N/A	\$0
EXTERMINATION SERVICES	\$0		\$5,000	N/A	\$5,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$66,507	\$0	\$8,000	N/A	\$8,000
TRAVEL	\$21,856	\$23,000	\$15,000	-34.8%	-\$8,000
TRAINING	\$22,250	\$18,000	\$11,000	-38.9%	-\$7,000
DISPATCH SERVICES	\$1,176,082	\$0	\$0	0%	\$0
VEHICLE REPAIR/MAINTENANCE SERVICES			\$17,000	N/A	\$17,000
PRINTING SERVICES	\$4,312	\$8,000	\$8,000	0%	\$0
ADVERTISING	\$155	\$1,000	\$0	-100%	-\$1,000
DELIVERY FEES	\$3,088	\$5,000	\$5,000	0%	\$0
EQUIPMENT RENTAL			\$7,000	N/A	\$7,000
DUES/MEMBERSHIPS	\$7,823	\$10,000	\$9,000	-10%	-\$1,000
TELEPHONE EXPENSE	\$487	\$0	\$0	0%	\$0
<b>Total Services:</b>	<b>\$1,752,425</b>	<b>\$69,000</b>	<b>\$93,000</b>	<b>34.8%</b>	<b>\$24,000</b>
<b>Special Projects</b>					
SPECIAL EVENTS	\$2,282	\$5,000	\$25,000	400%	\$20,000
SPECIAL PROJECTS	\$286,560	\$0	\$0	0%	\$0
VOLUNTEER PROGRAM	\$9,600	\$25,000	\$0	-100%	-\$25,000
EXPLORER PROGRAM	\$2,660	\$10,000	\$0	-100%	-\$10,000
<b>Total Special Projects:</b>	<b>\$301,103</b>	<b>\$40,000</b>	<b>\$25,000</b>	<b>-37.5%</b>	<b>-\$15,000</b>
<b>Capital Outlay</b>					
CAPITAL EQUIPMENT PURCHASE	\$136,000	\$0	\$0	0%	\$0
MACHINERY/EQUIPMENT/VEHICLES	\$485,457	\$0	\$115,000	N/A	\$115,000
BUILDINGS AND IMPROVEMENTS	\$0	\$500,000	\$0	-100%	-\$500,000
<b>Total Capital Outlay:</b>	<b>\$621,457</b>	<b>\$500,000</b>	<b>\$115,000</b>	<b>-77%</b>	<b>-\$385,000</b>
<b>Total Police General:</b>	<b>\$13,424,540</b>	<b>\$4,457,000</b>	<b>\$3,998,000</b>	<b>-10.3%</b>	<b>-\$459,000</b>
<b>Total Police:</b>	<b>\$13,424,540</b>	<b>\$15,448,000</b>	<b>\$18,002,000</b>	<b>16.5%</b>	<b>\$2,554,000</b>
<b>Total Law:</b>	<b>\$13,424,540</b>	<b>\$15,448,000</b>	<b>\$18,002,000</b>	<b>16.5%</b>	<b>\$2,554,000</b>
<b>Total Public Safety:</b>	<b>\$13,424,540</b>	<b>\$15,448,000</b>	<b>\$18,002,000</b>	<b>16.5%</b>	<b>\$2,554,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Expenditures:</b>	\$13,424,540	\$15,448,000	\$18,002,000	16.5%	\$2,554,000

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Specific software and licensing costs were reclassified under the capital category of Intangible Assets in compliance with new SBITA guidelines.
- To gain a more comprehensive understanding of the costs, the Police Department has four divisions: Police General, Operations (Patrol), Community Resources, and Investigations.
- The significant changes across all divisions include the following:
  - Uniforms increased by \$95,000 due to the implementation of a Quartermaster program.
  - Personnel Services increased due to a new three-year MOU Agreement.
  - Special Projects increased by \$498,000 as a result of the Glendale Regional Public Safety Training Center (GRPSTC) agreement.

## Accomplishments

1. The El Mirage Police Department received its first accreditation from the Arizona Law Enforcement Accreditation Program after having its policies and operations assessed by outside agencies. Receiving this accreditation was the result of the hard work and dedication of the department's employees throughout an arduous two-year process.
2. The department sent four recruits to the West Valley Police Academy and six recruits to the Maricopa County Sheriff's Office Academy. Along with the continued hiring of highly qualified Lateral Police Officers, six new Police Cadets were registered and two Police Assistant positions were filled.
3. The department welcomed Gunner, as a new addition to the K9 Unit specializing in drug detection.
4. The El Mirage Police Department is a certified reporting agency to the National Incident-Based Reporting System. Between January and November 2024, person crimes decreased by 10.3%, property crimes decreased by 11.5%, and crimes against society decreased by 25.8% over 2023.
5. Many community outreach programs were conducted, including National Read Across America, Career Day, Mock Crime Scene display at a local school, Senior Center Scam Trends Forum, Suicide Prevention Community Forum, Walk to End Domestic Violence, Coffee with a Cop, DEA National Drug Take Back, Career Day for Home School Group, Summer Youth Program, and cadet recruitment events.

## Goals and Objectives

1. Grow the EMPD Police Cadet program by recruiting through purposeful community engagement. (Community Engagement)
  1. Continue to provide informational nights to invite parents and interested youth for an open Q&A. (Quarter 2)
  2. Provide recruitment tables at local events and create shared volunteer opportunities with community programs. (Quarter 4)
  3. Offer the EMPD Cadets opportunities to attend Cadet Academy and local tournaments alongside other agencies. (Quarter 4)
2. Fully deploy the Virtual Block Watch program from the beta version throughout the department and community.
  1. Accurately integrate registrant data with the FirstTwo Software database in a timely manner. (Quarter 1)
  2. Educate staff on the program, processes, and use. (Quarter 2)
  3. Promote the program to local citizens and businesses through daily service interactions and at local events. (Quarter 4)
3. Using a working group, explore potential ways of eliminating demands and non-emergency Calls for Service from patrol's workload.
  1. Determine which calls officers will respond. (Quarter 2)
  2. Determine which calls will be assigned to Police Assistance as the primary responder. (Quarter 3)

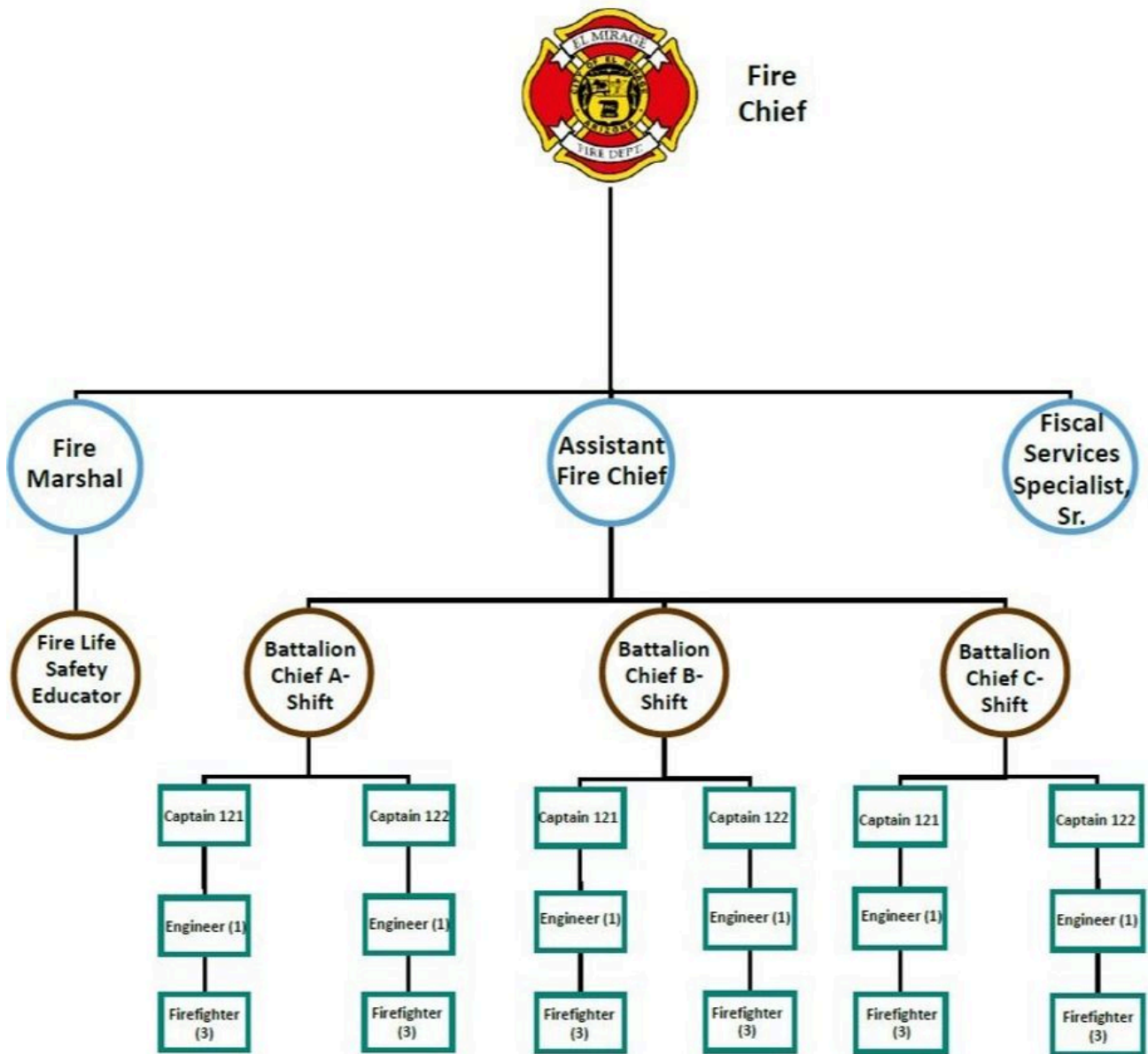
## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY 25/26
1.1 Number of registered Police Cadets	8	5	5	7
1.2 Number of days between registration submission and completion of background.	25	40.3	30	28
1.3 Number of Police Cadet recruitment events	5	4	5	5
1.4 Number of local and state tournaments with EMPD cadet participation.	2	1	2	2
2.1 Percentage of Integration and confirmed maintenance/accuracy.	100%	100%	100%	100%
2.2 Number of staff trained	65	3	60	65
2.3 Number of registered entities	140	99	101	130
3.1 Response times for Priority 1 Calls	<4.3	4.12	4.19	4.3
3.2 Number of calls with police assistants being assigned as primary.	1000	653	976	980

# Fire



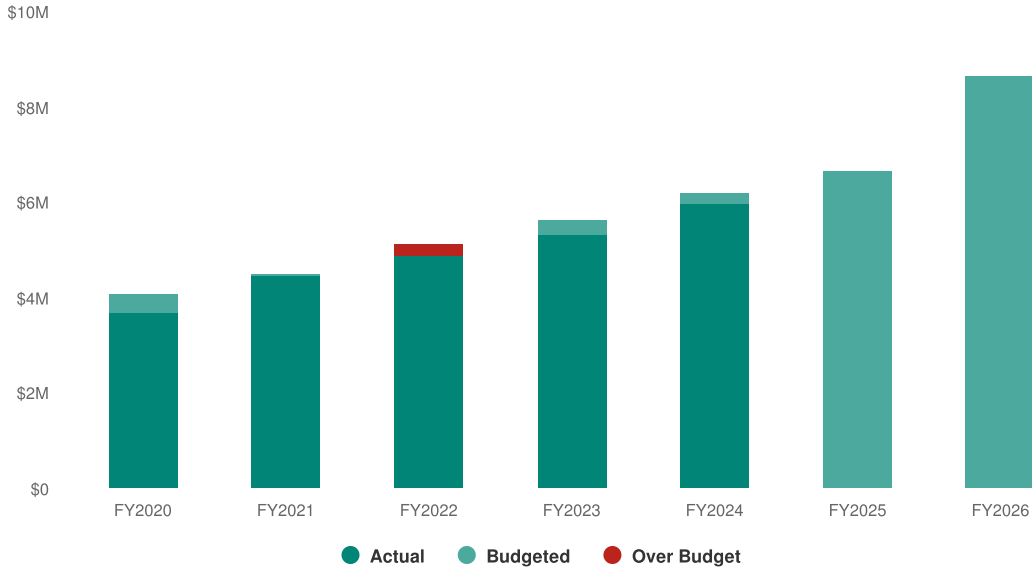
The El Mirage Fire Department's (EMFD) mission is to protect the life, property, and environment of our community, neighbors, and guests by delivering professional life safety and hazard mitigation services. EMFD responds to and mitigates various emergency situations, including fires, auto accidents, medical emergencies, and hazardous materials incidents. The department is staffed with 36 sworn fire service personnel who are ready to answer the community call for service 24 hours a day, 365 days a year. The EMFD has two fire suppression vehicles on duty daily, each with emergency medical technicians and paramedics. The EMFD holds a Class 2/2x fire protection rating from the Insurance Service Organization (ISO).



# Expenditures Summary

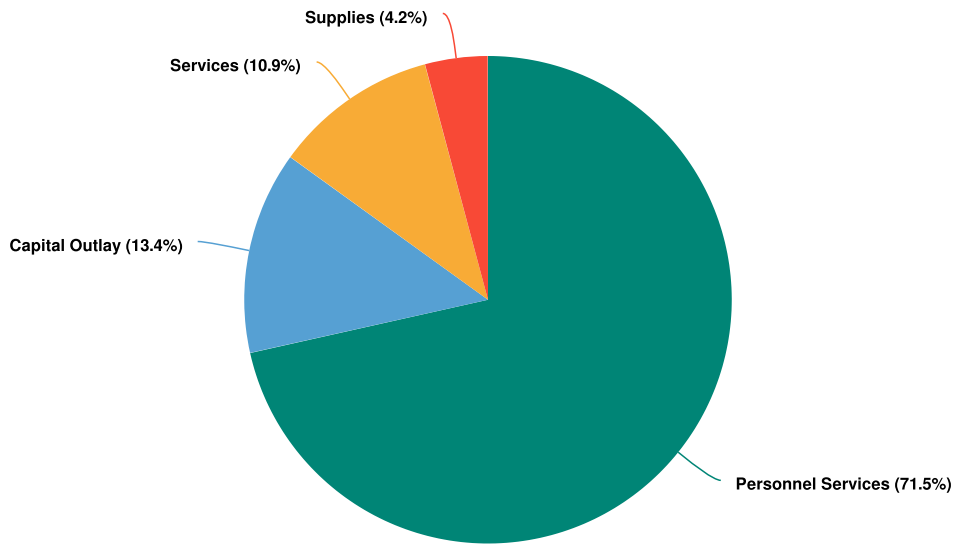
**\$8,662,000** **\$1,991,000**  
(29.85% vs. prior year)

## Fire Proposed and Historical Budget vs. Actual

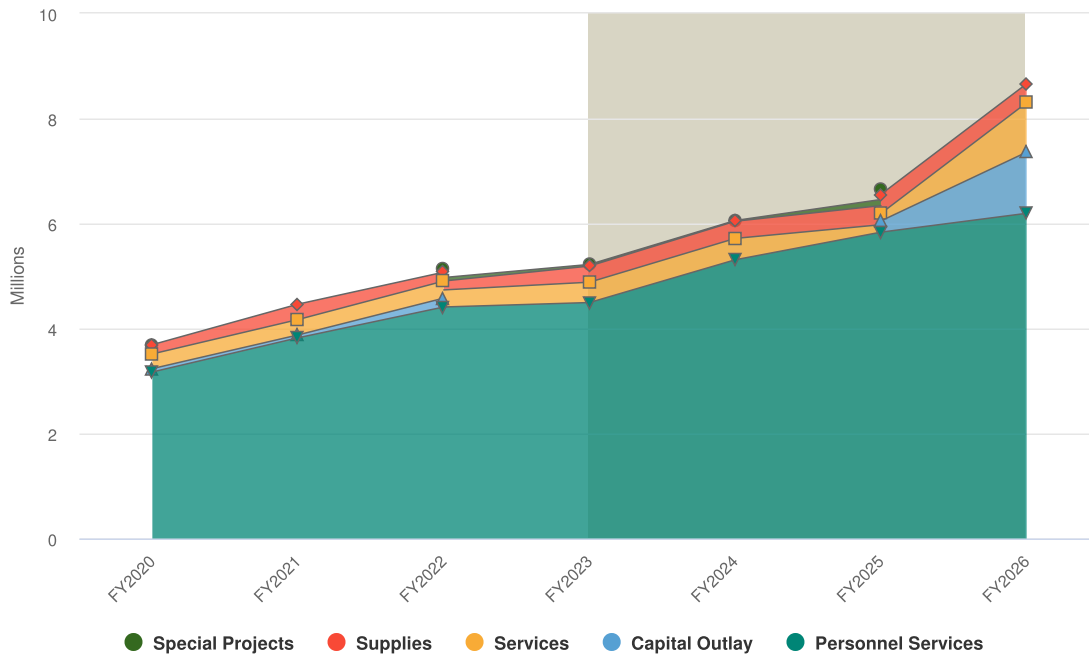


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Operations</b>					
SALARIES AND WAGES	\$0	\$2,555,000	\$2,981,000	16.7%	\$426,000
OVERTIME	\$0	\$184,000	\$259,000	40.8%	\$75,000
HOLIDAY PAY	\$0	\$149,000	\$158,000	6%	\$9,000
MOVE-UP PAY	\$0	\$15,000	\$16,000	6.7%	\$1,000
FIRE OVERTIME	\$0	\$307,000	\$0	-100%	-\$307,000
MEDICAL INSURANCE	\$0	\$431,000	\$402,000	-6.7%	-\$29,000
CANCER INSURANCE	\$0	\$97,000	\$97,000	0%	\$0
DENTAL INSURANCE	\$0		\$29,000	N/A	\$29,000
MEDICARE CONTRIBUTION	\$0	\$45,000	\$47,000	4.4%	\$2,000
PUBLIC SAFETY CONTRIBUTION	\$0	\$431,000	\$474,000	10%	\$43,000
DEFERRED COMPENSATION	\$0	\$40,000	\$91,000	127.5%	\$51,000
WORKERS COMPENSATION	\$0	\$145,000	\$153,000	5.5%	\$8,000
UNEMPLOYMENT INSURANCE	\$0	\$6,000	\$6,000	0%	\$0
LABOR DISTRIBUTION	\$0	-\$4,000	\$0	-100%	\$4,000
<b>Total Operations:</b>	<b>\$0</b>	<b>\$4,401,000</b>	<b>\$4,713,000</b>	<b>7.1%</b>	<b>\$312,000</b>
<b>Fire Prevention</b>					
LABOR DISTRIBUTION	\$0	\$245,000	\$276,000	12.7%	\$31,000
<b>Total Fire Prevention:</b>	<b>\$0</b>	<b>\$245,000</b>	<b>\$276,000</b>	<b>12.7%</b>	<b>\$31,000</b>
<b>Fire</b>					
SALARIES AND WAGES	\$3,142,481	\$1,080,000	\$1,128,000	4.4%	\$48,000
OVERTIME	\$138,056	\$2,000	\$7,000	250%	\$5,000
HOLIDAY PAY	\$127,330	\$0	\$0	0%	\$0
MOVE-UP PAY	\$13,135	\$0	\$0	0%	\$0
COMP TIME	\$1,477	\$0	\$0	0%	\$0
FIRE OVERTIME	\$333,435	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$492,183	\$98,000	\$94,000	-4.1%	-\$4,000
CANCER INSURANCE	\$93,157	\$0	\$0	0%	\$0
DENTAL INSURANCE	\$0		\$8,000	N/A	\$8,000
SOCIAL SECURITY CONTRIBUTION	\$7,448	\$36,000	\$38,000	5.6%	\$2,000
MEDICARE CONTRIBUTION	\$52,738	\$13,000	\$14,000	7.7%	\$1,000
ASRS CONTRIBUTION	\$26,730	\$32,000	\$33,000	3.1%	\$1,000
PUBLIC SAFETY CONTRIBUTION	\$574,400	\$114,000	\$122,000	7%	\$8,000
DEFERRED COMPENSATION	\$44,228	\$41,000	\$10,000	-75.6%	-\$31,000
WORKERS COMPENSATION	\$186,890	\$16,000	\$17,000	6.3%	\$1,000
UNEMPLOYMENT INSURANCE	\$3,282	\$2,000	\$2,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	\$0	\$0	\$8,000	N/A	\$8,000
LABOR DISTRIBUTION	-\$21,116	-\$245,000	-\$276,000	12.7%	-\$31,000
<b>Total Fire:</b>	<b>\$5,215,852</b>	<b>\$1,189,000</b>	<b>\$1,205,000</b>	<b>1.3%</b>	<b>\$16,000</b>

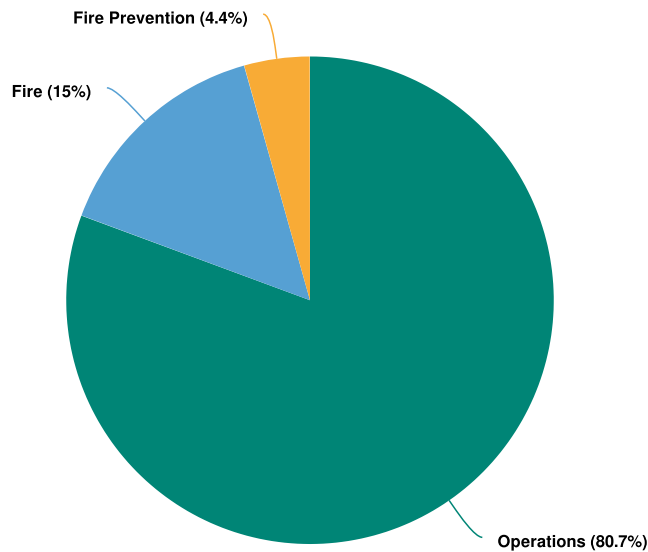
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Personnel Services:</b>	\$5,215,852	\$5,835,000	\$6,194,000	6.2%	\$359,000
<b>Supplies</b>					
<b>Operations</b>					
FUEL	\$0	\$40,000	\$38,000	-5%	-\$2,000
OFFICE SUPPLIES	\$33	\$1,000	\$0	-100%	-\$1,000
JANITORIAL SUPPLIES	\$0	\$6,000	\$9,000	50%	\$3,000
IT HARDWARE/ACCESSORIES	\$0	\$2,000	\$1,000	-50%	-\$1,000
UNIFORMS	\$0	\$39,000	\$51,000	30.8%	\$12,000
LABORATORY/MEDICAL SUPPLIES	\$0		\$6,000	N/A	\$6,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$4,000	\$143,000	3,475%	\$139,000
TOOLS	\$0		\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$0	\$2,000	\$16,000	700%	\$14,000
PARTS/HARDWARE	\$0		\$26,000	N/A	\$26,000
<b>Total Operations:</b>	\$765	\$327,000	\$292,000	-10.7%	-\$35,000
<b>Fire Prevention</b>					
OFFICE SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$0	\$8,000	N/A	\$8,000
UNIFORMS	\$0	\$3,000	\$5,000	66.7%	\$2,000
LABORATORY/MEDICAL SUPPLIES			\$3,000	N/A	\$3,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$3,000	\$6,000	100%	\$3,000
BOOKS/PERIODICALS	\$0		\$3,000	N/A	\$3,000
OTHER SUPPLIES	\$0	\$4,000	\$18,000	350%	\$14,000
<b>Total Fire Prevention:</b>	\$0	\$16,000	\$44,000	175%	\$28,000
<b>Fire</b>					
FUEL	\$29,748	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$3,162	\$2,000	\$3,000	50%	\$1,000
JANITORIAL SUPPLIES	\$6,936	\$0	\$0	0%	\$0
IT HARDWARE/ACCESSORIES	\$2,527	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$45,920	\$6,000	\$7,000	16.7%	\$1,000
EMPLOYEE AWARD/WELLNESS SUPPLIES			\$4,000	N/A	\$4,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$44,087	\$3,000	\$9,000	200%	\$6,000
OTHER SUPPLIES	\$13,218	\$5,000	\$1,000	-80%	-\$4,000
<b>Total Fire:</b>	\$366,157	\$21,000	\$25,000	19%	\$4,000
<b>Total Supplies:</b>	\$366,922	\$364,000	\$361,000	-0.8%	-\$3,000
<b>Services</b>					
<b>Operations</b>					
OTHER PROFESSIONAL SERVICES	\$0	\$9,000	\$11,000	22.2%	\$2,000
COMPUTER SOFTWARE SUBSCRIPTION			\$8,000	N/A	\$8,000
REPAIR/MAINTENANCE SERVICES	\$0		\$35,000	N/A	\$35,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$302,000	N/A	\$302,000
TRAVEL	\$0	\$20,000	\$22,000	10%	\$2,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
TRAINING	\$0	\$39,000	\$63,000	61.5%	\$24,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$145,000	N/A	\$145,000
PRINTING SERVICES	\$0	\$1,000	\$2,000	100%	\$1,000
DELIVERY FEES	\$0	\$1,000	\$2,000	100%	\$1,000
DUES/MEMBERSHIPS	\$0	\$2,000	\$21,000	950%	\$19,000
OTHER NON-PROFESSIONAL SERVICES			\$1,000	N/A	\$1,000
LAND IMPROVEMENTS			\$255,000	N/A	\$255,000
<b>Total Operations:</b>	<b>\$0</b>	<b>\$86,000</b>	<b>\$867,000</b>	<b>908.1%</b>	<b>\$781,000</b>
<b>Fire Prevention</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$1,000	N/A	\$1,000
REPAIR/MAINTENANCE SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAVEL	\$0	\$17,000	\$32,000	88.2%	\$15,000
TRAINING	\$0	\$8,000	\$13,000	62.5%	\$5,000
PRINTING SERVICES	\$0	\$1,000	\$2,000	100%	\$1,000
DELIVERY FEES	\$0	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$0	\$8,000	\$6,000	-25%	-\$2,000
<b>Total Fire Prevention:</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$57,000</b>	<b>62.9%</b>	<b>\$22,000</b>
<b>Fire</b>					
OTHER PROFESSIONAL SERVICES	\$7,214	\$0	\$0	0%	\$0
COMPUTER SOFTWARE MAINTENANCE	\$288,040		\$0	N/A	\$0
REPAIR/MAINTENANCE SERVICES	\$0		\$4,000	N/A	\$4,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$5,143		\$1,000	N/A	\$1,000
TRAVEL	\$14,493	\$9,000	\$6,000	-33.3%	-\$3,000
TRAINING	\$27,554	\$6,000	\$3,000	-50%	-\$3,000
PRINTING SERVICES	\$1,818	\$0	\$0	0%	\$0
ADVERTISING	\$336	\$1,000	\$0	-100%	-\$1,000
DELIVERY FEES	\$614	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$6,935	\$5,000	\$4,000	-20%	-\$1,000
<b>Total Fire:</b>	<b>\$352,969</b>	<b>\$21,000</b>	<b>\$18,000</b>	<b>-14.3%</b>	<b>-\$3,000</b>
<b>Total Services:</b>	<b>\$352,969</b>	<b>\$142,000</b>	<b>\$942,000</b>	<b>563.4%</b>	<b>\$800,000</b>
<b>Special Projects</b>					
<b>Operations</b>					
SPECIAL PROJECTS	\$0	\$83,000	\$0	-100%	-\$83,000
<b>Total Operations:</b>	<b>\$0</b>	<b>\$83,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$83,000</b>
<b>Fire Prevention</b>					
SPECIAL PROJECTS	\$0	\$13,000	\$0	-100%	-\$13,000
<b>Total Fire Prevention:</b>	<b>\$0</b>	<b>\$13,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$13,000</b>
<b>Fire</b>					
SPECIAL PROJECTS	\$38,924	\$20,000	\$0	-100%	-\$20,000

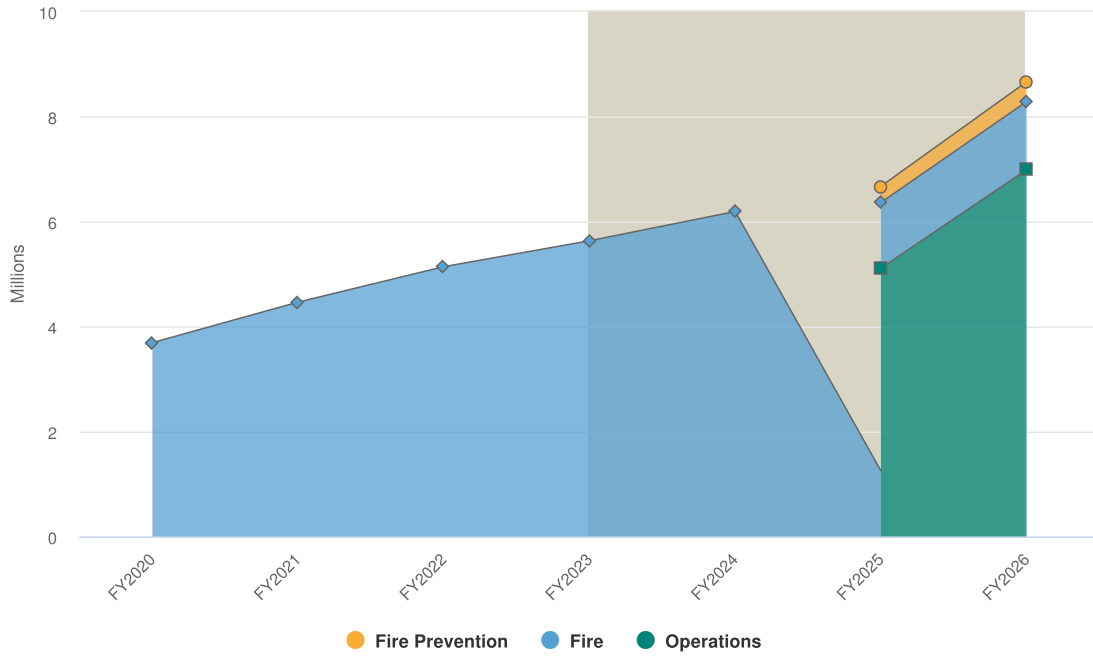
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Fire:</b>	\$38,924	\$20,000	\$0	-100%	-\$20,000
<b>Total Special Projects:</b>	\$38,924	\$116,000	\$0	-100%	-\$116,000
<b>Capital Outlay</b>					
<b>Operations</b>					
CAPITAL EQUIPMENT PURCHASE	\$0	\$162,000	\$0	-100%	-\$162,000
INTANGIBLE ASSETS			\$24,000	N/A	\$24,000
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$52,000	\$1,091,000	1,998.1%	\$1,039,000
<b>Total Operations:</b>	\$0	\$214,000	\$1,115,000	421%	\$901,000
<b>Fire</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$50,000	N/A	\$50,000
<b>Total Fire:</b>	\$0	\$0	\$50,000	N/A	\$50,000
<b>Total Capital Outlay:</b>	\$0	\$214,000	\$1,165,000	444.4%	\$951,000
<b>Total Expense Objects:</b>	\$5,974,668	\$6,671,000	\$8,662,000	29.8%	\$1,991,000

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Fire</b>					
<b>Fire</b>					
<b>Operations</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$0	\$2,555,000	\$2,981,000	16.7%	\$426,000
OVERTIME	\$0	\$184,000	\$259,000	40.8%	\$75,000
HOLIDAY PAY	\$0	\$149,000	\$158,000	6%	\$9,000
MOVE-UP PAY	\$0	\$15,000	\$16,000	6.7%	\$1,000
FIRE OVERTIME	\$0	\$307,000	\$0	-100%	-\$307,000
MEDICAL INSURANCE	\$0	\$431,000	\$402,000	-6.7%	-\$29,000
CANCER INSURANCE	\$0	\$97,000	\$97,000	0%	\$0
DENTAL INSURANCE	\$0		\$29,000	N/A	\$29,000
MEDICARE CONTRIBUTION	\$0	\$45,000	\$47,000	4.4%	\$2,000
PUBLIC SAFETY CONTRIBUTION	\$0	\$431,000	\$474,000	10%	\$43,000
DEFERRED COMPENSATION	\$0	\$40,000	\$91,000	127.5%	\$51,000
WORKERS COMPENSATION	\$0	\$145,000	\$153,000	5.5%	\$8,000
UNEMPLOYMENT INSURANCE	\$0	\$6,000	\$6,000	0%	\$0

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
LABOR DISTRIBUTION	\$0	-\$4,000	\$0	-100%	\$4,000
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$4,401,000</b>	<b>\$4,713,000</b>	<b>7.1%</b>	<b>\$312,000</b>
<b>Supplies</b>					
FUEL	\$0	\$40,000	\$38,000	-5%	-\$2,000
OFFICE SUPPLIES	\$33	\$1,000	\$0	-100%	-\$1,000
JANITORIAL SUPPLIES	\$0	\$6,000	\$9,000	50%	\$3,000
IT HARDWARE/ACCESSORIES	\$0	\$2,000	\$1,000	-50%	-\$1,000
UNIFORMS	\$0	\$39,000	\$51,000	30.8%	\$12,000
LABORATORY/MEDICAL SUPPLIES	\$0		\$6,000	N/A	\$6,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$4,000	\$143,000	3,475%	\$139,000
TOOLS	\$0		\$2,000	N/A	\$2,000
OTHER SUPPLIES	\$0	\$2,000	\$16,000	700%	\$14,000
PARTS/HARDWARE	\$0		\$26,000	N/A	\$26,000
<b>Total Supplies:</b>	<b>\$765</b>	<b>\$327,000</b>	<b>\$292,000</b>	<b>-10.7%</b>	<b>-\$35,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$0	\$9,000	\$11,000	22.2%	\$2,000
COMPUTER SOFTWARE SUBSCRIPTION			\$8,000	N/A	\$8,000
REPAIR/MAINTENANCE SERVICES	\$0		\$35,000	N/A	\$35,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$302,000	N/A	\$302,000
TRAVEL	\$0	\$20,000	\$22,000	10%	\$2,000
TRAINING	\$0	\$39,000	\$63,000	61.5%	\$24,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$145,000	N/A	\$145,000
PRINTING SERVICES	\$0	\$1,000	\$2,000	100%	\$1,000
DELIVERY FEES	\$0	\$1,000	\$2,000	100%	\$1,000
DUES/MEMBERSHIPS	\$0	\$2,000	\$21,000	950%	\$19,000
OTHER NON-PROFESSIONAL SERVICES			\$1,000	N/A	\$1,000
LAND IMPROVEMENTS			\$255,000	N/A	\$255,000
<b>Total Services:</b>	<b>\$0</b>	<b>\$86,000</b>	<b>\$867,000</b>	<b>908.1%</b>	<b>\$781,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$0	\$83,000	\$0	-100%	-\$83,000
<b>Total Special Projects:</b>	<b>\$0</b>	<b>\$83,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$83,000</b>
<b>Capital Outlay</b>					
CAPITAL EQUIPMENT PURCHASE	\$0	\$162,000	\$0	-100%	-\$162,000
INTANGIBLE ASSETS			\$24,000	N/A	\$24,000
MACHINERY/EQUIPMENT/VEHICLES	\$0	\$52,000	\$1,091,000	1,998.1%	\$1,039,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$214,000</b>	<b>\$1,115,000</b>	<b>421%</b>	<b>\$901,000</b>
<b>Total Operations:</b>	<b>\$765</b>	<b>\$5,111,000</b>	<b>\$6,987,000</b>	<b>36.7%</b>	<b>\$1,876,000</b>
<b>Fire Prevention</b>					
<b>Personnel Services</b>					
LABOR DISTRIBUTION	\$0	\$245,000	\$276,000	12.7%	\$31,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Personnel Services:</b>	\$0	\$245,000	\$276,000	12.7%	\$31,000
<b>Supplies</b>					
OFFICE SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
IT HARDWARE/ACCESSORIES	\$0	\$0	\$8,000	N/A	\$8,000
UNIFORMS	\$0	\$3,000	\$5,000	66.7%	\$2,000
LABORATORY/MEDICAL SUPPLIES			\$3,000	N/A	\$3,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$3,000	\$6,000	100%	\$3,000
BOOKS/PERIODICALS	\$0		\$3,000	N/A	\$3,000
OTHER SUPPLIES	\$0	\$4,000	\$18,000	350%	\$14,000
<b>Total Supplies:</b>	\$0	\$16,000	\$44,000	175%	\$28,000
<b>Services</b>					
COMPUTER SOFTWARE SUBSCRIPTION			\$1,000	N/A	\$1,000
REPAIR/MAINTENANCE SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAVEL	\$0	\$17,000	\$32,000	88.2%	\$15,000
TRAINING	\$0	\$8,000	\$13,000	62.5%	\$5,000
PRINTING SERVICES	\$0	\$1,000	\$2,000	100%	\$1,000
DELIVERY FEES	\$0	\$1,000	\$1,000	0%	\$0
DUES/MEMBERSHIPS	\$0	\$8,000	\$6,000	-25%	-\$2,000
<b>Total Services:</b>	\$0	\$35,000	\$57,000	62.9%	\$22,000
<b>Special Projects</b>					
SPECIAL PROJECTS	\$0	\$13,000	\$0	-100%	-\$13,000
<b>Total Special Projects:</b>	\$0	\$13,000	\$0	-100%	-\$13,000
<b>Total Fire Prevention:</b>	\$0	\$309,000	\$377,000	22%	\$68,000
<b>Fire</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$3,142,481	\$1,080,000	\$1,128,000	4.4%	\$48,000
OVERTIME	\$138,056	\$2,000	\$7,000	250%	\$5,000
HOLIDAY PAY	\$127,330	\$0	\$0	0%	\$0
MOVE-UP PAY	\$13,135	\$0	\$0	0%	\$0
COMP TIME	\$1,477	\$0	\$0	0%	\$0
FIRE OVERTIME	\$333,435	\$0	\$0	0%	\$0
MEDICAL INSURANCE	\$492,183	\$98,000	\$94,000	-4.1%	-\$4,000
CANCER INSURANCE	\$93,157	\$0	\$0	0%	\$0
DENTAL INSURANCE	\$0		\$8,000	N/A	\$8,000
SOCIAL SECURITY CONTRIBUTION	\$7,448	\$36,000	\$38,000	5.6%	\$2,000
MEDICARE CONTRIBUTION	\$52,738	\$13,000	\$14,000	7.7%	\$1,000
ASRS CONTRIBUTION	\$26,730	\$32,000	\$33,000	3.1%	\$1,000
PUBLIC SAFETY CONTRIBUTION	\$574,400	\$114,000	\$122,000	7%	\$8,000
DEFERRED COMPENSATION	\$44,228	\$41,000	\$10,000	-75.6%	-\$31,000
WORKERS COMPENSATION	\$186,890	\$16,000	\$17,000	6.3%	\$1,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
UNEMPLOYMENT INSURANCE	\$3,282	\$2,000	\$2,000	0%	\$0
WORKERS COMP REIMBURSEMENTS	\$0	\$0	\$8,000	N/A	\$8,000
LABOR DISTRIBUTION	-\$21,116	-\$245,000	-\$276,000	12.7%	-\$31,000
<b>Total Personnel Services:</b>	<b>\$5,215,852</b>	<b>\$1,189,000</b>	<b>\$1,205,000</b>	<b>1.3%</b>	<b>\$16,000</b>
<b>Supplies</b>					
FUEL	\$29,748	\$0	\$0	0%	\$0
OFFICE SUPPLIES	\$3,162	\$2,000	\$3,000	50%	\$1,000
JANITORIAL SUPPLIES	\$6,936	\$0	\$0	0%	\$0
IT HARDWARE/ACCESSORIES	\$2,527	\$1,000	\$1,000	0%	\$0
UNIFORMS	\$45,920	\$6,000	\$7,000	16.7%	\$1,000
EMPLOYEE AWARD/WELLNESS SUPPLIES			\$4,000	N/A	\$4,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$44,087	\$3,000	\$9,000	200%	\$6,000
OTHER SUPPLIES	\$13,218	\$5,000	\$1,000	-80%	-\$4,000
<b>Total Supplies:</b>	<b>\$366,157</b>	<b>\$21,000</b>	<b>\$25,000</b>	<b>19%</b>	<b>\$4,000</b>
<b>Services</b>					
OTHER PROFESSIONAL SERVICES	\$7,214	\$0	\$0	0%	\$0
COMPUTER SOFTWARE MAINTENANCE	\$288,040		\$0	N/A	\$0
REPAIR/MAINTENANCE SERVICES	\$0		\$4,000	N/A	\$4,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$5,143		\$1,000	N/A	\$1,000
TRAVEL	\$14,493	\$9,000	\$6,000	-33.3%	-\$3,000
TRAINING	\$27,554	\$6,000	\$3,000	-50%	-\$3,000
PRINTING SERVICES	\$1,818	\$0	\$0	0%	\$0
ADVERTISING	\$336	\$1,000	\$0	-100%	-\$1,000
DELIVERY FEES	\$614	\$0	\$0	0%	\$0
DUES/MEMBERSHIPS	\$6,935	\$5,000	\$4,000	-20%	-\$1,000
<b>Total Services:</b>	<b>\$352,969</b>	<b>\$21,000</b>	<b>\$18,000</b>	<b>-14.3%</b>	<b>-\$3,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$38,924	\$20,000	\$0	-100%	-\$20,000
<b>Total Special Projects:</b>	<b>\$38,924</b>	<b>\$20,000</b>	<b>\$0</b>	<b>-100%</b>	<b>-\$20,000</b>
<b>Capital Outlay</b>					
BUILDINGS AND IMPROVEMENTS	\$0	\$0	\$50,000	N/A	\$50,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>N/A</b>	<b>\$50,000</b>
<b>Total Fire:</b>	<b>\$5,973,903</b>	<b>\$1,251,000</b>	<b>\$1,298,000</b>	<b>3.8%</b>	<b>\$47,000</b>
<b>Total Fire:</b>	<b>\$5,974,668</b>	<b>\$6,671,000</b>	<b>\$8,662,000</b>	<b>29.8%</b>	<b>\$1,991,000</b>
<b>Total Fire:</b>	<b>\$5,974,668</b>	<b>\$6,671,000</b>	<b>\$8,662,000</b>	<b>29.8%</b>	<b>\$1,991,000</b>
<b>Total Public Safety:</b>	<b>\$5,974,668</b>	<b>\$6,671,000</b>	<b>\$8,662,000</b>	<b>29.8%</b>	<b>\$1,991,000</b>
<b>Total Expenditures:</b>	<b>\$5,974,668</b>	<b>\$6,671,000</b>	<b>\$8,662,000</b>	<b>29.8%</b>	<b>\$1,991,000</b>

## Significant Changes

- The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- Specific software and licensing costs were reclassified under the capital category of Intangible Assets in compliance with new SBITA guidelines.
- To provide a more comprehensive understanding of costs, the Fire Department has three divisions: Fire General, Operations, and Fire Prevention.
- The significant changes across all divisions include the following:
  - Uniforms increased by \$12,000 primarily due to adding Honor Guard and New Employee Fire Academy uniforms.
  - Machinery/Equipment increased by \$76,000 due to the addition of citywide AED replacement, handline nozzles, and personal protective equipment for new firefighters.
  - Travel and Training increased due to additional training such as All Hazards International Conference.
  - Special Projects decreased by \$116,000 due to the completion of all FY225 Special Projects.

## Accomplishments

1. The Fire Department continued to respond efficiently to calls for services, with an average response time of 4:30 (minute/seconds).
2. The Fire Department maintained its recognition by the Arizona Department of Health Services as a premier Emergency Medical Services Agency.
3. Crew members attended Chief Officer conferences and training courses to strengthen the Fire Department's leadership skills and knowledge. Several crew members attained bachelor's degrees and enrolled in advanced certification programs.
4. The Fire Department responded to over 4,500 emergency calls for service and provided the highest level of emergency and nonemergency responses to the community.
5. The Governor's Office of Highway Safety grant program provided the Fire Department's car seat technicians with the skills/equipment to complete 41 car seat installation/education appointments.

## Goals and Objectives

1. Improve emergency preparedness within the City of El Mirage by evaluating our capability to effectively respond to disasters within the community based on critical mission areas of prevention, protection, mitigation, response, and recovery. (Develop Infrastructure Plan)
  1. Conduct emergency management training (NIMS) for leadership staff who have been assigned roles within the COEM Emergency Operations Center. (Quarter 4)
  2. Update the Emergency Operations Plan. (Quarter 3)
  3. Develop departmental Continuity of Operations Plans (COOP).(Quarter 4)
2. Create and enhance opportunities to engage with City of El Mirage residents, businesses, special interest groups, and community partners, to reduce fire and life safety incidents within the community. (Community Engagement)
  1. Develop a community fire safety education plan for fire and safety to increase fire safety knowledge throughout the community. (Quarter 2)
  2. Provide educational experiences for students with an interest in fire service through speakership, presentation, event participation at learning institutions. (Quarter 4)

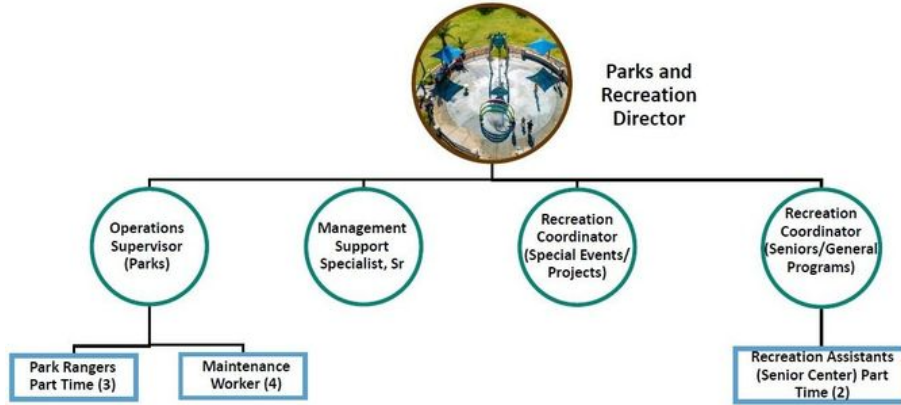
## Program Performance

Quantifiable measure of performance (Output)	Target	FY23/24	FY24/25	Projected FY25/26
1.1 Number of National Incident Management System trainings completed by COEM staff. (Outside of required NIMS 100 & 700).	2	1	3	2
1.2 Update Emergency Operations Plan.	2	N/A	1	1
1.2 Number of qualified applications received for the EMFD Cadet Program.	Remove	14	14	N/A
1.3 Number of volunteer applications received for the EMFD Community Volunteer group.	Remove	07	7	N/A
1.3 Develop departmental Continuity of Operations Plans(COOP).	1	N/A	N/A	1
2.1 Develop a community fire safety education plan to increase fire safety knowledge throughout the community.	1	N/A	0	1
2.2 Provide educational experiences for students interested in fire service through speakership, presentation, and event participation at learning institutions.	5	4	2	1
3.1 Number of fire and life safety events completed.	Remove	45	38	N/A
3.2 Number of individual community member educational/service encounters.	Remove	11,000	10,000	N/A

# Parks and Recreation



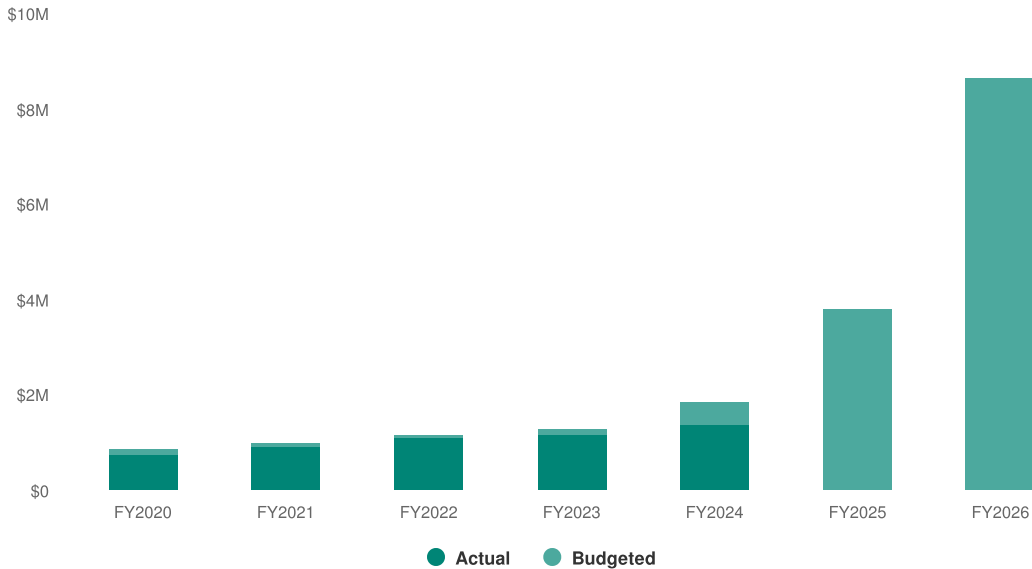
The newly created Parks and Recreation Department includes the divisions of Administration, Parks, Recreation, Special Events, and Senior Center. Its goal is to enhance quality of life and foster a vibrant community by providing recreational, social, cultural, and outdoor opportunities for residents, visitors, and future generations of all ages and abilities.



## Expenditures Summary

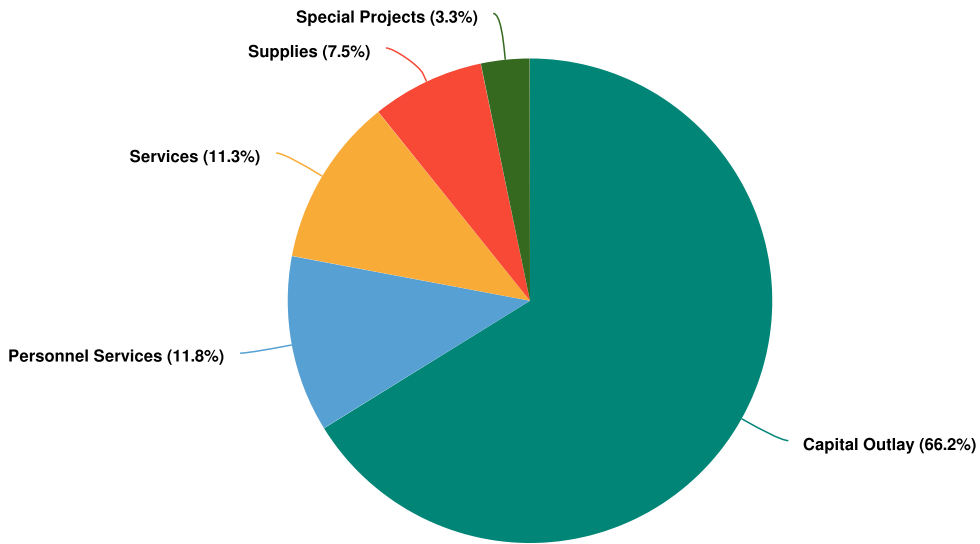
**\$8,642,000** **\$4,840,000**  
 (127.30% vs. prior year)

### Parks and Recreation Proposed and Historical Budget vs. Actual

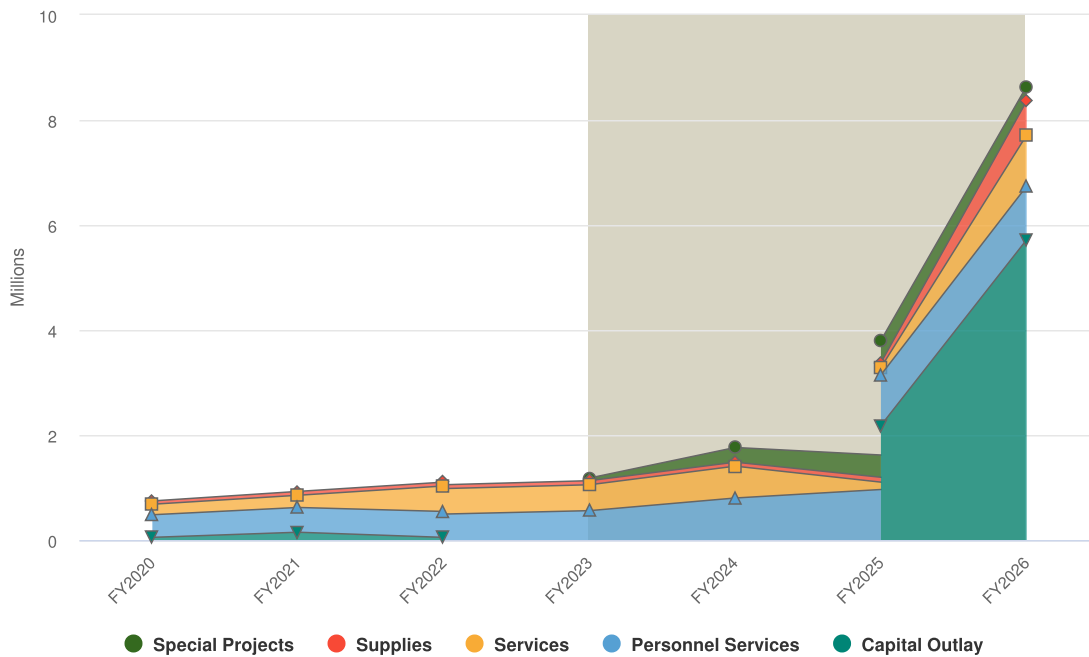


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

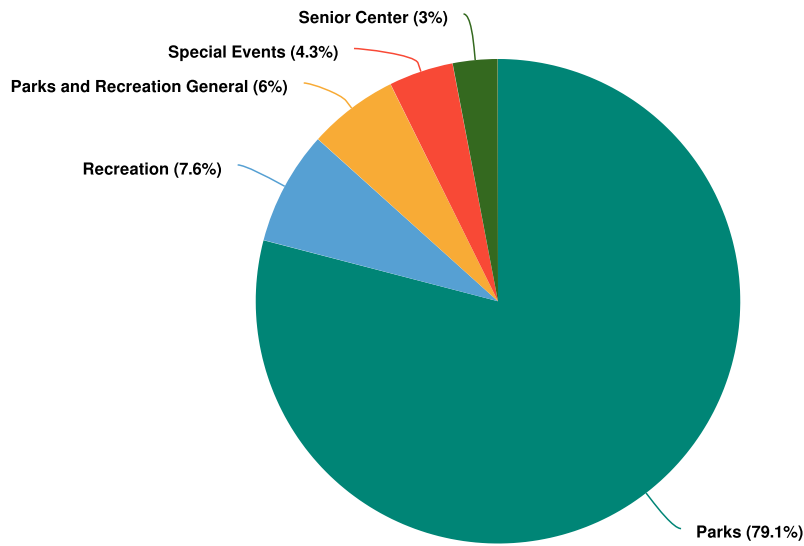
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES	\$0	\$354,000	\$429,000	21.2%	\$75,000
OVERTIME	\$0	\$2,000	\$2,000	0%	\$0
MEDICAL INSURANCE	\$0	\$41,000	\$47,000	14.6%	\$6,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$22,000	\$27,000	22.7%	\$5,000
MEDICARE CONTRIBUTION	\$0	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$0	\$41,000	\$46,000	12.2%	\$5,000
DEFERRED COMPENSATION	\$0	\$8,000	\$8,000	0%	\$0
WORKERS COMPENSATION	\$0	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$1,000	0%	\$0
LABOR DISTRIBUTION	\$0	-\$242,000	-\$261,000	7.9%	-\$19,000
SALARIES AND WAGES	\$0	\$330,000	\$306,000	-7.3%	-\$24,000
OVERTIME	\$0	\$16,000	\$29,000	81.3%	\$13,000
MEDICAL INSURANCE	\$0	\$64,000	\$39,000	-39.1%	-\$25,000
DENTAL INSURANCE	\$0		\$3,000	N/A	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$22,000	\$21,000	-4.5%	-\$1,000
MEDICARE CONTRIBUTION	\$0	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	\$0	\$37,000	\$32,000	-13.5%	-\$5,000
WORKERS COMPENSATION	\$0	\$11,000	\$10,000	-9.1%	-\$1,000
UNEMPLOYMENT INSURANCE	\$0	\$2,000	\$2,000	0%	\$0
LABOR DISTRIBUTION	\$0	\$99,000	\$107,000	8.1%	\$8,000
LABOR DISTRIBUTION	\$0	\$143,000	\$154,000	7.7%	\$11,000
<b>Total Personnel Services:</b>	<b>\$646,497</b>	<b>\$962,000</b>	<b>\$1,018,000</b>	<b>5.8%</b>	<b>\$56,000</b>
<b>Supplies</b>					
FUEL			\$1,000	N/A	\$1,000
OFFICE SUPPLIES	\$0	\$1,000	\$3,000	200%	\$2,000
JANITORIAL SUPPLIES			\$2,000	N/A	\$2,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$3,000	N/A	\$3,000
COMPUTER SOFTWARE PURCHASE (NON-CAPITAL)			\$10,000	N/A	\$10,000
OTHER SUPPLIES	\$0	\$1,000	\$2,000	100%	\$1,000
ELECTRICITY	\$0		\$88,000	N/A	\$88,000
WATER	\$0		\$350,000	N/A	\$350,000
LANDSCAPING MATERIAL	\$0		\$7,000	N/A	\$7,000
FUEL	\$0	\$20,000	\$20,000	0%	\$0
BULK CHEMICALS	\$0	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
JANITORIAL SUPPLIES			\$1,000	N/A	\$1,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
UNIFORMS			\$5,000	N/A	\$5,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$5,000	\$37,000	640%	\$32,000
LANDSCAPING SUPPLIES	\$0		\$6,000	N/A	\$6,000
TOOLS	\$0		\$5,000	N/A	\$5,000
OTHER SUPPLIES	\$0	\$16,000	\$16,000	0%	\$0
PARTS/HARDWARE	\$0		\$18,000	N/A	\$18,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$15,000	N/A	\$15,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$1,000	N/A	\$1,000
OTHER SUPPLIES	\$0	\$11,000	\$22,000	100%	\$11,000
ELECTRICITY	\$0		\$10,000	N/A	\$10,000
FUEL	\$0	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
JANITORIAL SUPPLIES			\$1,000	N/A	\$1,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$10,000	\$2,000	-80%	-\$8,000
BOOKS/PERIODICALS	\$0		\$1,000	N/A	\$1,000
OTHER SUPPLIES	\$0	\$2,000	\$9,000	350%	\$7,000
PARTS/HARDWARE			\$1,000	N/A	\$1,000
<b>Total Supplies:</b>	<b>\$94,550</b>	<b>\$93,000</b>	<b>\$650,000</b>	<b>598.9%</b>	<b>\$557,000</b>
<b>Services</b>					
REPAIR/MAINTENANCE SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAVEL	\$0	\$1,000	\$1,000	0%	\$0
TRAINING	\$0	\$1,000	\$2,000	100%	\$1,000
PRINTING SERVICES	\$0	\$0	\$1,000	N/A	\$1,000
DUES/MEMBERSHIPS	\$0	\$2,000	\$1,000	-50%	-\$1,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
METERS/METER PARTS			\$3,000	N/A	\$3,000
REPAIR/MAINTENANCE SERVICES	\$0		\$20,000	N/A	\$20,000
ANIMAL CONTROL SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$0		\$4,000	N/A	\$4,000
TRAVEL		\$1,000	\$0	-100%	-\$1,000
TRAINING	\$0	\$9,000	\$13,000	44.4%	\$4,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$3,000	N/A	\$3,000
PRINTING SERVICES			\$2,000	N/A	\$2,000
EQUIPMENT RENTAL			\$2,000	N/A	\$2,000
LANDSCAPING SERVICES			\$200,000	N/A	\$200,000
DUES/MEMBERSHIPS	\$0	\$0	\$1,000	N/A	\$1,000
OTHER NON-PROFESSIONAL SERVICES			\$25,000	N/A	\$25,000
REPAIR/MAINTENANCE SERVICES			\$150,000	N/A	\$150,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000

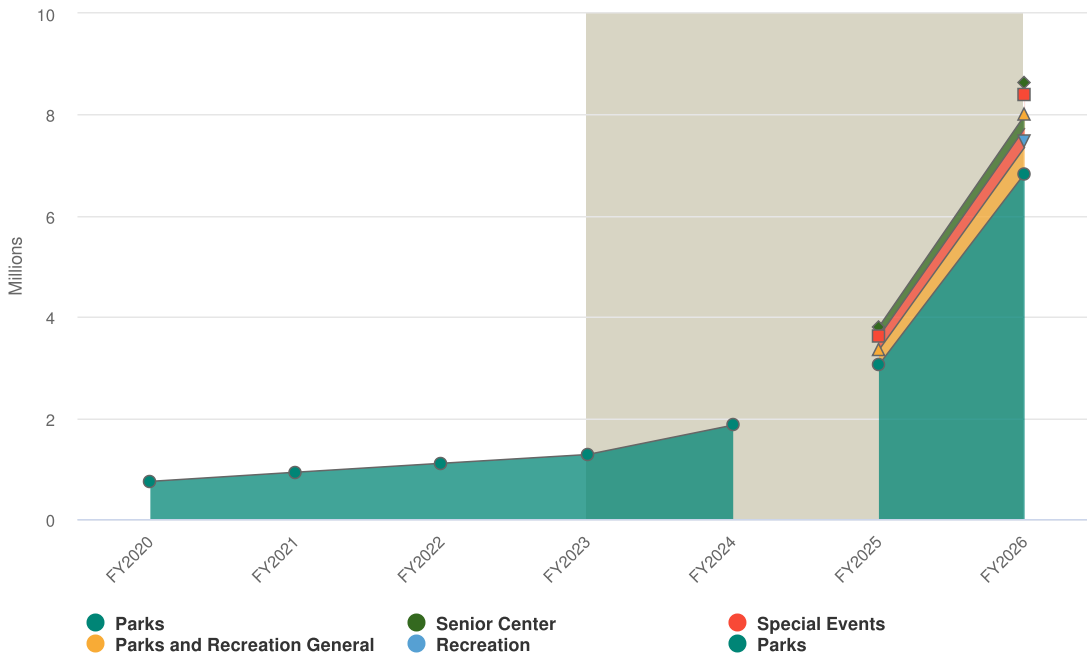
Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
OTHER NON-PROFESSIONAL SERVICES			\$350,000	N/A	\$350,000
OTHER PROFESSIONAL SERVICES		\$27,000	\$37,000	37%	\$10,000
PERMITS/LICENSES/RECORDING FEES			\$1,000	N/A	\$1,000
PROPERTY RENTAL		\$1,000	\$0	-100%	-\$1,000
SECURITY SERVICES		\$7,000	\$6,000	-14.3%	-\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAINING			\$1,000	N/A	\$1,000
PRINTING SERVICES	\$0	\$1,000	\$3,000	200%	\$2,000
DELIVERY FEES		\$2,000	\$0	-100%	-\$2,000
EQUIPMENT RENTAL			\$65,000	N/A	\$65,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES		\$12,000	\$0	-100%	-\$12,000
PERMITS/LICENSES/RECORDING FEES			\$1,000	N/A	\$1,000
EXTERMINATION SERVICES	\$0		\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$0		\$1,000	N/A	\$1,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES			\$70,000	N/A	\$70,000
<b>Total Services:</b>	<b>\$583,614</b>	<b>\$140,000</b>	<b>\$973,000</b>	<b>595%</b>	<b>\$833,000</b>
<b>Special Projects</b>					
SPECIAL PROJECTS	\$0	\$351,000	\$154,000	-56.1%	-\$197,000
SPECIAL EVENTS	\$0	\$12,000	\$100,000	733.3%	\$88,000
SPECIAL PROJECTS	\$0	\$33,000	\$27,000	-18.2%	-\$6,000
SPECIAL PROJECTS	\$0	\$28,000	\$0	-100%	-\$28,000
<b>Total Special Projects:</b>	<b>\$59,760</b>	<b>\$424,000</b>	<b>\$281,000</b>	<b>-33.7%</b>	<b>-\$143,000</b>
<b>Capital Outlay</b>					
MACHINERY/EQUIPMENT/VEHICLES		\$53,000	\$0	-100%	-\$53,000
BUILDINGS AND IMPROVEMENTS			\$180,000	N/A	\$180,000
MACHINERY/EQUIPMENT/VEHICLES			\$75,000	N/A	\$75,000
LAND IMPROVEMENTS	\$0	\$2,130,000	\$5,325,000	150%	\$3,195,000
BUILDINGS AND IMPROVEMENTS			\$140,000	N/A	\$140,000
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$2,183,000</b>	<b>\$5,720,000</b>	<b>162%</b>	<b>\$3,537,000</b>
<b>Total Expense Objects:</b>	<b>\$1,384,421</b>	<b>\$3,802,000</b>	<b>\$8,642,000</b>	<b>127.3%</b>	<b>\$4,840,000</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Expenditures</b>					
<b>General Government</b>					
<b>Operations and Support</b>					
<b>Public Works</b>					
<b>Parks</b>					
<b>Total Parks:</b>	\$1,384,421	\$0	\$0	0%	\$0
<b>Total Public Works:</b>	\$1,384,421	\$0	\$0	0%	\$0
<b>Total Operations and Support:</b>	\$1,384,421	\$0	\$0	0%	\$0
<b>Total General Government:</b>	\$1,384,421	\$0	\$0	0%	\$0
<b>Culture and Recreation</b>					
<b>Operations and Support</b>					
<b>Parks and Recreation</b>					
<b>Parks and Recreation General</b>					
SALARIES AND WAGES	\$0	\$354,000	\$429,000	21.2%	\$75,000
OVERTIME	\$0	\$2,000	\$2,000	0%	\$0
MEDICAL INSURANCE	\$0	\$41,000	\$47,000	14.6%	\$6,000
DENTAL INSURANCE	\$0		\$4,000	N/A	\$4,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$22,000	\$27,000	22.7%	\$5,000
MEDICARE CONTRIBUTION	\$0	\$5,000	\$6,000	20%	\$1,000
ASRS CONTRIBUTION	\$0	\$41,000	\$46,000	12.2%	\$5,000
DEFERRED COMPENSATION	\$0	\$8,000	\$8,000	0%	\$0
WORKERS COMPENSATION	\$0	\$1,000	\$1,000	0%	\$0
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$1,000	0%	\$0
LABOR DISTRIBUTION	\$0	-\$242,000	-\$261,000	7.9%	-\$19,000
FUEL			\$1,000	N/A	\$1,000
OFFICE SUPPLIES	\$0	\$1,000	\$3,000	200%	\$2,000
JANITORIAL SUPPLIES			\$2,000	N/A	\$2,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$3,000	N/A	\$3,000
COMPUTER SOFTWARE PURCHASE (NON-CAPITAL)			\$10,000	N/A	\$10,000
OTHER SUPPLIES	\$0	\$1,000	\$2,000	100%	\$1,000
REPAIR/MAINTENANCE SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAVEL	\$0	\$1,000	\$1,000	0%	\$0
TRAINING	\$0	\$1,000	\$2,000	100%	\$1,000
PRINTING SERVICES	\$0	\$0	\$1,000	N/A	\$1,000
DUES/MEMBERSHIPS	\$0	\$2,000	\$1,000	-50%	-\$1,000
MACHINERY/EQUIPMENT/VEHICLES		\$53,000	\$0	-100%	-\$53,000
BUILDINGS AND IMPROVEMENTS			\$180,000	N/A	\$180,000
<b>Total Parks and Recreation General:</b>	\$0	\$292,000	\$520,000	78.1%	\$228,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Parks</b>					
SALARIES AND WAGES	\$0	\$330,000	\$306,000	-7.3%	-\$24,000
OVERTIME	\$0	\$16,000	\$29,000	81.3%	\$13,000
MEDICAL INSURANCE	\$0	\$64,000	\$39,000	-39.1%	-\$25,000
DENTAL INSURANCE	\$0		\$3,000	N/A	\$3,000
SOCIAL SECURITY CONTRIBUTION	\$0	\$22,000	\$21,000	-4.5%	-\$1,000
MEDICARE CONTRIBUTION	\$0	\$5,000	\$5,000	0%	\$0
ASRS CONTRIBUTION	\$0	\$37,000	\$32,000	-13.5%	-\$5,000
WORKERS COMPENSATION	\$0	\$11,000	\$10,000	-9.1%	-\$1,000
UNEMPLOYMENT INSURANCE	\$0	\$2,000	\$2,000	0%	\$0
ELECTRICITY	\$0		\$88,000	N/A	\$88,000
WATER	\$0		\$350,000	N/A	\$350,000
LANDSCAPING MATERIAL	\$0		\$7,000	N/A	\$7,000
FUEL	\$0	\$20,000	\$20,000	0%	\$0
BULK CHEMICALS	\$0	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$0	\$1,000	\$1,000	0%	\$0
JANITORIAL SUPPLIES			\$1,000	N/A	\$1,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
UNIFORMS			\$5,000	N/A	\$5,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$5,000	\$37,000	640%	\$32,000
LANDSCAPING SUPPLIES	\$0		\$6,000	N/A	\$6,000
TOOLS	\$0		\$5,000	N/A	\$5,000
OTHER SUPPLIES	\$0	\$16,000	\$16,000	0%	\$0
PARTS/HARDWARE	\$0		\$18,000	N/A	\$18,000
METERS/METER PARTS			\$3,000	N/A	\$3,000
REPAIR/MAINTENANCE SERVICES	\$0		\$20,000	N/A	\$20,000
ANIMAL CONTROL SERVICES			\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$0		\$4,000	N/A	\$4,000
TRAVEL		\$1,000	\$0	-100%	-\$1,000
TRAINING	\$0	\$9,000	\$13,000	44.4%	\$4,000
VEHICLE REPAIR/MAINTENANCE SERVICES			\$3,000	N/A	\$3,000
PRINTING SERVICES			\$2,000	N/A	\$2,000
EQUIPMENT RENTAL			\$2,000	N/A	\$2,000
LANDSCAPING SERVICES			\$200,000	N/A	\$200,000
DUES/MEMBERSHIPS	\$0	\$0	\$1,000	N/A	\$1,000
OTHER NON-PROFESSIONAL SERVICES			\$25,000	N/A	\$25,000
SPECIAL PROJECTS	\$0	\$351,000	\$154,000	-56.1%	-\$197,000
MACHINERY/EQUIPMENT/VEHICLES			\$75,000	N/A	\$75,000
LAND IMPROVEMENTS	\$0	\$2,130,000	\$5,325,000	150%	\$3,195,000
<b>Total Parks:</b>	<b>\$0</b>	<b>\$3,052,000</b>	<b>\$6,833,000</b>	<b>123.9%</b>	<b>\$3,781,000</b>
<b>Recreation</b>					
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$15,000	N/A	\$15,000
REPAIR/MAINTENANCE SERVICES			\$150,000	N/A	\$150,000

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
VEHICLE REPAIR/MAINTENANCE SERVICES			\$2,000	N/A	\$2,000
OTHER NON-PROFESSIONAL SERVICES			\$350,000	N/A	\$350,000
BUILDINGS AND IMPROVEMENTS			\$140,000	N/A	\$140,000
<b>Total Recreation:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$657,000</b>	<b>N/A</b>	<b>\$657,000</b>
<b>Special Events</b>					
LABOR DISTRIBUTION	\$0	\$99,000	\$107,000	8.1%	\$8,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$0	\$1,000	N/A	\$1,000
OTHER SUPPLIES	\$0	\$11,000	\$22,000	100%	\$11,000
OTHER PROFESSIONAL SERVICES		\$27,000	\$37,000	37%	\$10,000
PERMITS/LICENSES/RECORDING FEES			\$1,000	N/A	\$1,000
PROPERTY RENTAL		\$1,000	\$0	-100%	-\$1,000
SECURITY SERVICES		\$7,000	\$6,000	-14.3%	-\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES			\$1,000	N/A	\$1,000
TRAINING			\$1,000	N/A	\$1,000
PRINTING SERVICES	\$0	\$1,000	\$3,000	200%	\$2,000
DELIVERY FEES		\$2,000	\$0	-100%	-\$2,000
EQUIPMENT RENTAL			\$65,000	N/A	\$65,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES		\$12,000	\$0	-100%	-\$12,000
SPECIAL EVENTS	\$0	\$12,000	\$100,000	733.3%	\$88,000
SPECIAL PROJECTS	\$0	\$33,000	\$27,000	-18.2%	-\$6,000
<b>Total Special Events:</b>	<b>\$0</b>	<b>\$265,000</b>	<b>\$373,000</b>	<b>40.8%</b>	<b>\$108,000</b>
<b>Senior Center</b>					
LABOR DISTRIBUTION	\$0	\$143,000	\$154,000	7.7%	\$11,000
ELECTRICITY	\$0		\$10,000	N/A	\$10,000
FUEL	\$0	\$3,000	\$3,000	0%	\$0
OFFICE SUPPLIES	\$0	\$0	\$2,000	N/A	\$2,000
JANITORIAL SUPPLIES			\$1,000	N/A	\$1,000
IT HARDWARE/ACCESSORIES			\$1,000	N/A	\$1,000
UNIFORMS			\$1,000	N/A	\$1,000
MACHINERY/EQUIPMENT (NON-CAPITAL)	\$0	\$10,000	\$2,000	-80%	-\$8,000
BOOKS/PERIODICALS	\$0		\$1,000	N/A	\$1,000
OTHER SUPPLIES	\$0	\$2,000	\$9,000	350%	\$7,000
PARTS/HARDWARE			\$1,000	N/A	\$1,000
PERMITS/LICENSES/RECORDING FEES			\$1,000	N/A	\$1,000
EXTERMINATION SERVICES	\$0		\$1,000	N/A	\$1,000
TELEPHONE/CELL/COMMUNICATION SERVICES	\$0		\$1,000	N/A	\$1,000
DUES/MEMBERSHIPS	\$0	\$1,000	\$1,000	0%	\$0
OTHER NON-PROFESSIONAL SERVICES			\$70,000	N/A	\$70,000
SPECIAL PROJECTS	\$0	\$28,000	\$0	-100%	-\$28,000
<b>Total Senior Center:</b>	<b>\$0</b>	<b>\$193,000</b>	<b>\$259,000</b>	<b>34.2%</b>	<b>\$66,000</b>

Name	FY2024 Actual	FY2025 Budgeted	FY2026 Budgeted	% Change	\$ Change
<b>Total Parks and Recreation:</b>	\$0	\$3,802,000	\$8,642,000	127.3%	\$4,840,000
<b>Total Operations and Support:</b>	\$0	\$3,802,000	\$8,642,000	127.3%	\$4,840,000
<b>Total Culture and Recreation:</b>	\$0	\$3,802,000	\$8,642,000	127.3%	\$4,840,000
<b>Total Expenditures:</b>	\$1,384,421	\$3,802,000	\$8,642,000	127.3%	\$4,840,000

## Significant Changes

- o The Chart of Accounts was updated this year, resulting in new or consolidated accounts for Supplies and Services, which may limit comparability to prior years.
- o Personnel Services increased primarily due to the addition of a Management Support Specialist, Senior.
- o Computer Software increased by \$10,000 to purchase recreation management software.
- o Overtime increased by \$13,000 to cover additional special events throughout the year, including Saturday special events.
- o Supplies increased as a result of transitioning the cost of fuel, office supplies, uniforms, and other necessary department supplies from Public Works to Parks and Recreation.
- o Machinery/Equipment increased by \$150,000 due to the additional projects at the YMCA, which include the pool shade structure and the gym floor.
- o Water increased by \$73,000 due to the addition of Sundial IV Park, drought conditions, and prolonged warm weather.

## Accomplishments

1. A comprehensive Parks & Recreation Master Plan project and corresponding citizen advisory task force were initiated.
2. The El Mirage Senior Center underwent renovations for restroom accessibility, office, and storage space.
3. With a new coordinator, the Senior Center was able to provide nearly 3,000 meals to members with fresh menus (available online), holiday and themed events, and renewed emphasis on daily enrichment programming, field trips, karaoke, crafting, and games.
4. A new Parks & Recreation logo was created to bring cohesion to department offerings, and digital forms were created to make reserving facilities easier online.
5. The City acquired 13 acres adjacent to Basin Park aimed at future service expansion.
6. The department improved security at several City parks by increasing lighting, adding regulation signs, and hiring new Park Rangers to provide staff presence at parks.
7. Special Events provided occasions to make lifelong memories and an improved quality of life. These signature events included Spring Faire, Fiesta de la Gente, Fall Harvest Festival and the Winterfest Parade.

## Goals and Objectives

1. Complete the Parks and Recreation Master Study to evaluate recreation opportunities and strategies to achieve over the next 10 years. (Increase Recreational Opportunities)
  1. Based on identified areas for improvement, present the Parks and Recreation plan for Council approval. (Quarter 2).
  2. Complete Parks and Recreation Administrative Building refurbishment and hire and train a department administrative support position. (Quarter 3)
  3. Complete approved Parks and Recreation capital improvement items, including: YMCA flooring repairs, shade structure installations, and pocket park security enhancements. (Quarter 4)
2. Work with the staff steering team and the appointed Parks and Recreation Task Force to plan 75<sup>th</sup> anniversary celebration activities throughout the 2026 calendar year. (Quarter 4)

## Performance Program

Quantifiable measure of performance (Output)	Target	FY23/24	FY 24/25	FY25/26 Projected
1.3 Increase resident membership for the YMCA.	500	N/A	300	600
1.3 Increase membership for the Senior Center.	50	N/A	40	60
1.3 Increase participation at signature special events.	10,000	N/A	7,000	10,000
2.1 Increase resident usage in the YMCA facility.	29,000	N/A	29,000	30,000
2.2 Parks and Recreation recommended programming/facilities plan.	1	N/A	0	1

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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 \$30,000 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 that 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 apolitical 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 CIP development process 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 should be included in the CIP. Items that were determined to be wants rather than needs and did not achieve the council's priorities 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 its existing fund balance, future revenues, or bonding capacity? Operating expenses for the item are also considered if they are in addition to the budget. Departments are still implementing this aspect in their capital requests.
- Council Priority—During the Council Retreat, was this one of the major capital expenditures 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 that were approved as part of the current year's budget, which may have multi-year funding requirements. If the future year's 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

The key element of the El Mirage CIP is the Needs Assessment. It addresses the community's needs within the definition of capital projects for the next five years. However, additional needs will be identified on a continual basis and incorporated in the annual update process. Some unanticipated needs will occur during the budget year and must be evaluated against those already identified in the annually adopted CIP.

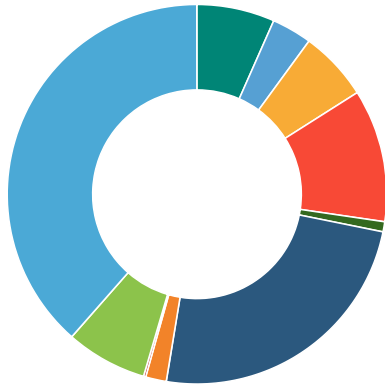
## Capital Improvements: One-year Plan

Total Capital Requested

**\$23,425,000**

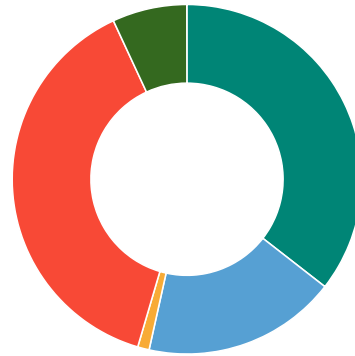
33 Capital Improvement Projects

### Total Funding Requested by Department



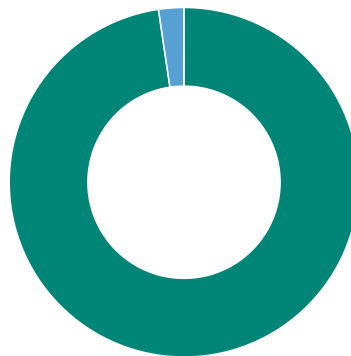
Development Services (7%)	\$1,555,000.00
Financial Services (3%)	\$800,000.00
Fire (6%)	\$1,396,000.00
Highways and Streets (11%)	\$2,650,000.00
Information Technology (1%)	\$200,000.00
Parks and Recreation (24%)	\$5,720,000.00
Police (2%)	\$415,000.00
Public Works (0%)	\$45,000.00
Wastewater (7%)	\$1,619,000.00
Water (39%)	\$9,025,000.00
<b>TOTAL</b>	<b>\$23,425,000.00</b>

### Total Funding Requested by Source



111 - General (36%)	\$8,326,000.00
131 - HURF (18%)	\$4,205,000.00
149 - Special Projects (1%)	\$250,000.00
511 - Water (39%)	\$9,025,000.00
541 - Sewer (7%)	\$1,619,000.00
<b>TOTAL</b>	<b>\$23,425,000.00</b>

### Capital Costs Breakdown



Capital Costs (98%)	\$23,425,000.00
Operational Costs (2%)	\$557,580.00
<b>TOTAL</b>	<b>\$23,982,580.00</b>

## Plan Implementation

The success of a plan 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 improvement 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 5-Year Program gets updated annually and is 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 presented to the City Council.
- Citizen input is periodically sought to determine the public's desires. Attitudes and circumstances change, and informed decision-making requires the City to maintain an up-to-date awareness of the public's attitudes 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 evaluated as potential funding sources for CIP projects:

- **Pay-As-You-Go Out of Current Revenues:** The City derives most of its revenues from local sales taxes, state sales tax, and state income tax. The City also receives funding from state fuel taxes, which are restricted to 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 is not currently eligible to use this option.
- **Lease-Purchase Agreements:** A method of financing capital projects designed to reduce the up-front costs to the municipality. While interest is incurred, the payoff period is typically shorter than that of bonds, and the municipality takes ownership of the project once the agreement ends.
- **Improvement Districts:** This financing method raises capital for projects where 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 actively pursues grant opportunities at the county, state, and federal levels.
- **User Fees:** Fees paid by service users help maintain existing facilities and develop additional capacity.

## CIP Summary

ACTIVITY #	REQUEST TITLE	DEPT	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL
62309	121 <sup>st</sup> Avenue Roadway Improvements - Additional Design Funding	Dev. Services	\$370,000	\$0	\$0	\$0	\$0	\$370,000
62601	Cactus Road Half Street Improvements	Dev. Services	\$185,000	\$1,187,000	\$1,000,000	\$0	\$0	\$2,372,000
62115	Neighborhood Traffic Calming Program (NTCP)	Dev. Services	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
62624	Finance Software Replacement	Finance	\$800,000	\$0	\$0	\$0	\$0	\$800,000
62602	Emergency Operations Center Wall Conversion	Fire	\$50,000	\$0	\$0	\$0	\$0	\$50,000
62603	Fire Apparatus (Fire Suppression Vehicle) Replacement Program	Fire	\$1,091,000	\$0	\$1,157,000	\$0	\$0	\$2,248,000
62604	Emergency-Vehicle Traffic Control Signal (EVTCS) Fire Station	Fire	\$255,000	\$0	\$0	\$0	\$0	\$255,000
	Cactus Road Resurfacing	HURF	\$0	\$1,750,000	\$0	\$0	\$0	\$1,750,000
62605	El Mirage Original Town Site Residential Road Resurfacing	HURF	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000
	MAG Funded Street Sweeper	HURF	\$0	\$0	\$0	\$450,000	\$0	\$450,000
62052	Pavement Management Program	HURF	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$7,000,000
	Vehicle Replacement Program - HURF	HURF	\$0	\$0	\$75,000	\$0	\$0	\$75,000
	Core Network Switch Replacement - City Hall	IT	\$0	\$0	\$87,000	\$0	\$0	\$87,000
62606	Core Network Switch Replacement - Police Department	IT	\$50,000	\$0	\$0	\$0	\$0	\$50,000
62607	Council Chambers Audio/Visual Enhancements Phase 2	IT	\$150,000	\$0	\$0	\$0	\$0	\$150,000
	MDC Replacements	IT	\$0	\$0	\$0	\$235,000	\$0	\$235,000
	Network Switching Equipment Replacement	IT	\$0	\$270,000	\$0	\$0	\$0	\$270,000
	Security Camera Network Video Recorder Replacement	IT	\$0	\$0	\$0	\$0	\$50,000	\$50,000
	Storage Area Network (SAN) Replacement	IT	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	Vehicle Replacement Program - Non-Departmental	Non-Dept	\$0	\$0	\$0	\$48,000	\$0	\$48,000
62608	Gateway Park Splashpad Shade Structure	Parks	\$75,000	\$0	\$0	\$0	\$0	\$75,000
62515	Park Improvements	Parks	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$22,500,000
62609	Park Playground Shade Coverings	Parks	\$200,000	\$0	\$0	\$0	\$0	\$200,000
62610	Park Security Improvements	Parks	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$250,000
62611	Parks and Recreation Department Admin Building Refurbishments	Parks	\$180,000	\$0	\$0	\$0	\$0	\$180,000
	Playground Equipment Replacement	Parks	\$0	\$0	\$0	\$0	\$240,000	\$240,000
62612	Sundia IV Park Renovation	Parks	\$450,000	\$0	\$0	\$0	\$0	\$450,000
62613	Vehicle Replacement Program - Parks	Parks	\$75,000	\$72,000	\$74,000	\$0	\$0	\$221,000
62614	YMCA Group Fitness Room Flooring	Parks	\$90,000	\$0	\$0	\$0	\$0	\$90,000
62615	YMCA Teen Center Flooring	Parks	\$50,000	\$0	\$0	\$0	\$0	\$50,000
62616	Vehicle Replacement Program - Police	Police	\$415,000	\$500,000	\$414,000	\$400,000	\$503,000	\$2,232,000
62617	Vehicle Replacement Program - Facilities	Public Works	\$45,000	\$0	\$0	\$51,000	\$0	\$96,000
62227	Collections System Replacement Program	WasteWater	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
62079	Wastewater Process System Improvements	WasteWater	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
	WRF Equilization Basin, Controls, and Air Scrubber	WasteWater	\$0	\$0	\$0	\$5,000,000	\$0	\$5,000,000
62618	WRF Air Scrubber Replacement	WasteWater	\$600,000	\$0	\$600,000	\$0	\$0	\$1,200,000

62619	WRF Facility Remodel	WasteWater	\$119,000	\$0	\$0	\$0	\$0	<b>\$119,000</b>
62620	WRF Solar Power Project (Placeholder)	WasteWater	\$500,000	\$0	\$0	\$0	\$0	<b>\$500,000</b>
62621	Alto Well Site Discharge Pipe Replacement	Water	\$100,000	\$0	\$0	\$0	\$0	<b>\$100,000</b>
62522	Residential & Commercial Meter Replacement Project	Water	\$7,675,000	\$0	\$0	\$0	\$0	<b>\$7,675,000</b>
	Rockwood Well Site Discharge Pipe Replacement	Water	\$0	\$100,000	\$0	\$0	\$0	<b>\$100,000</b>
62622	Thompson Ranch Well Site Discharge Pipe Replacement	Water	\$175,000	\$0	\$0	\$0	\$0	<b>\$175,000</b>
62623	Vehicle Replacement Program - Water	Water	\$75,000	\$78,000	\$82,000	\$86,000	\$90,000	<b>\$411,000</b>
62065	Water Production Facility Rehabilitation Program	Water	\$800,000	\$0	\$0	\$0	\$0	<b>\$800,000</b>
62228	Water System Valve Management Program	Water	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	<b>\$800,000</b>
<b>TOTAL (45)</b>			<b>\$23,425,000</b>	<b>\$10,457,000</b>	<b>\$9,989,000</b>	<b>\$12,770,000</b>	<b>\$7,433,000</b>	<b>\$64,074,000</b>

## CIP Carry-Forward from FY25

ACTIVITY #	PROJECT ACTIVITY TITLE	DEPT	GL ACCOUNT	CARRYFORWARD
62501	REPLACE DIGITAL SIGNS	Admin	111-5-1413-656	\$260,000
62009	COURT SECURITY REMODEL	Court	121-5-2251-656	\$497,000
62503	CITY HALL EXPANSION	Dev.Services	111-5-1613-656	\$587,000
62211	LIBRARY SITE AESTHETIC ENHANCEMENTS	Dev.Services	111-5-1613-658	\$91,000
62505	POLICE STATION EXPANSION	Dev. Services	111-5-1613-656	\$186,000
62211	SITE AESTHETIC ENHANCEMENTS	Dev. Services	148-5-1591-658	\$312,000
62309	121ST AVENUE ROADWAY IMPROVEMENTS - ADDITIONAL DESIGN FUNDING	Dev. Services	131-5-3581-657	\$23,000
62502	A STREET, MYER LANE, & 119TH AVENUE SIGNING AND STRIPING IMPROVEMENTS	Dev. Services	131-5-3581-657	\$82,000
62115	NEIGHBORHOOD TRAFFIC CALMING PROGRAM (NTCP)	HURF	131-5-3581-657	\$101,000
62307	DYSART RD WIDENING (N OF CACTUS RD)	HURF	131-5-3581-657	\$324,000
62309	121ST AVE ROADWAY IMPROVEMENTS WWTP TO JOE R.R. RD	HURF	131-5-3581-657	\$187,000
62513	MAG FUNDED STREET SWEEPER	HURF	131-5-3581-650	\$20,000
62513	MAG FUNDED STREET SWEEPER	HURF	149-5-1591-650	\$380,000
62510	DYSART ROAD RESURFACING	HURF	131-5-3581-657	\$2,500,000
62511	GRANT FUNDED LIFT VEHICLE	HURF	1313-5-3581-650	\$50,000
62511	GRANT FUNDED LIFT VEHICLE	HURF	149-5-1591-650	\$150,000
62314	SENIOR BUS	LTAF	149-5-1591-650	\$127,000
62314	SENIOR BUS	LTAF	141-5-3581-650	\$23,000
62040	VEHICLE REPLACEMENT PROGRAM PD	Police	111-5-2113-650	\$194,000
62519	UPGRADED RECORDS MANAGEMENT SYSTEM	Police	111-5-2113-640	\$600,000
62009	COURT SECURITY REMODEL	Public Works	111-5-1583-656	\$240,000
62227	COLLECTIONS SYSTEM REPLACEMENT PROGRAM	Wastewater	541-5-7585-670	\$200,000
62521	WRF - EQUIPMENT AND MATERIALS BUILDING	Wastewater	541-5-7585-656	\$125,000
62521	WRF - EQUIPMENT AND MATERIALS BUILDING	Water	511-5-7115-656	\$125,000
62076	WELL SITE SECURITY IMPROVEMENT PROJECT	Water	511-5-7115-658	\$50,000
62522	RESIDENTIAL & COMMERCIAL METER REPLACEMENT PROJECT	Water	511-5-7115-673	\$825,000
62065	WATER PRODUCTION FACILITY REHABILITATION PROGRAM	Water	511-5-7115-673	\$250,000
62228	WATER SYSTEM VALVE MANAGEMENT PROGRAM	Water	511-5-7115-673	\$157,000
62406	SUNNYVALE WELL SITE DISCHARGE PIPE REPLACEMENT & FM	Water	511-5-7115-673	\$49,000
22404	WIFA - WCGF 127TH LN WELL SITE	Water	511-5-7115-656	\$40,000
22404	WIFA - WCGF 127TH LN WELL SITE	Water	511-5-7115-656	\$250,000
<b>TOTAL (23)</b>				<b>\$9,005,000</b>

## INTANGIBLE ASSETS SUMMARY

ASSET	DEPT	AMOUNT
MICROSOFT OFFICE 365	Technology	\$95,000
FINANCE SOFTWARE REPLACEMENT*	Finance	\$800,000
FLOCK	Police	\$215,000
AXON	Police	\$397,000
CELLEBRITE	Police	\$17,000
FIRSTTWO	Police	\$9,000
LEXISNEXIS	Police	\$15,000
MOROTAOLA SPILLMAN	Police	\$46,000
POWER DMS	Police	\$39,000
VECTOR	Police	\$21,000
UPGRADED RECORDS MANAGEMENT SYSTEM*	Police	\$600,000
IMAGETREND	Fire	\$24,000
<b>TOTAL (12)</b>		<b>\$2,278,000</b>

\*Denotes items listed in CIP or Carry-Forward.

## CIP vs Budget for Capital

The budget shows \$33,308,000 for CIP, carry-forward, and intangible assets. The capital from CIP for FY2026 at \$23,425,000 and carry-forward and intangible assets at \$9,883,00 total \$33,308,000.

## Special Projects Summary

The City has developed a new category for projects that are non-recurring and under the capitalization threshold or are not considered assets. These projects have separate object code numbers and activity numbers to track them separately from their usual operating budget.

ACTIVITY #	REQUEST TITLE	DEPT	GL ACCOUNT	FY2025
42601	Neighborhood Services Program	Admin	111-5-1411-418	\$50,000
42407	Residential Streetlight Program	Dev. Services	111-5-1613-418	\$50,000
42602	Neighborhood Preservation	Dev.Services	111-5-1614-418	\$20,000
42409	Abatement	Dev. Services	111-5-1615-418	\$100,000
42518	Downtown Revitalization	Non-Departmental	111-5-1591-418	\$100,000
42404	Park Improvements	Parks	111-5-4562-418	\$154,000
42519	Marvin Fellow	Parks	111-5-4564-418	\$27,000
42524	Glendale Regional Public Safety Training Center	Police	111-5-2113-418	\$782,000
42405	Facility Roof Replacement Program	Public Works	111-5-1583-418	\$40,000
42526	HVAC Replacement Program	Public Works	111-5-1583-418	\$45,000
42525	Gate Operator Replacement Program	Public Works	111-5-1583-418	\$33,000
42430	GIS Mapping	Wastewater	541-5-7586-418	\$109,000
42430	GIS Mapping	Water	511-5-7115-418	\$64,000
42431	Lead and Copper Pipe Consultant	Water	511-5-7115-418	\$50,000
42432	Dietz Crane Arsenic Media Replacement	Water	511-5-7115-418	\$100,000
42603	OSHA Required Arc Flash Assessment	Water	511-5-7115-418	\$150,000
<b>TOTAL (15)</b>				<b>\$1,874,000</b>

# Capital Improvements: Multi-year Plan

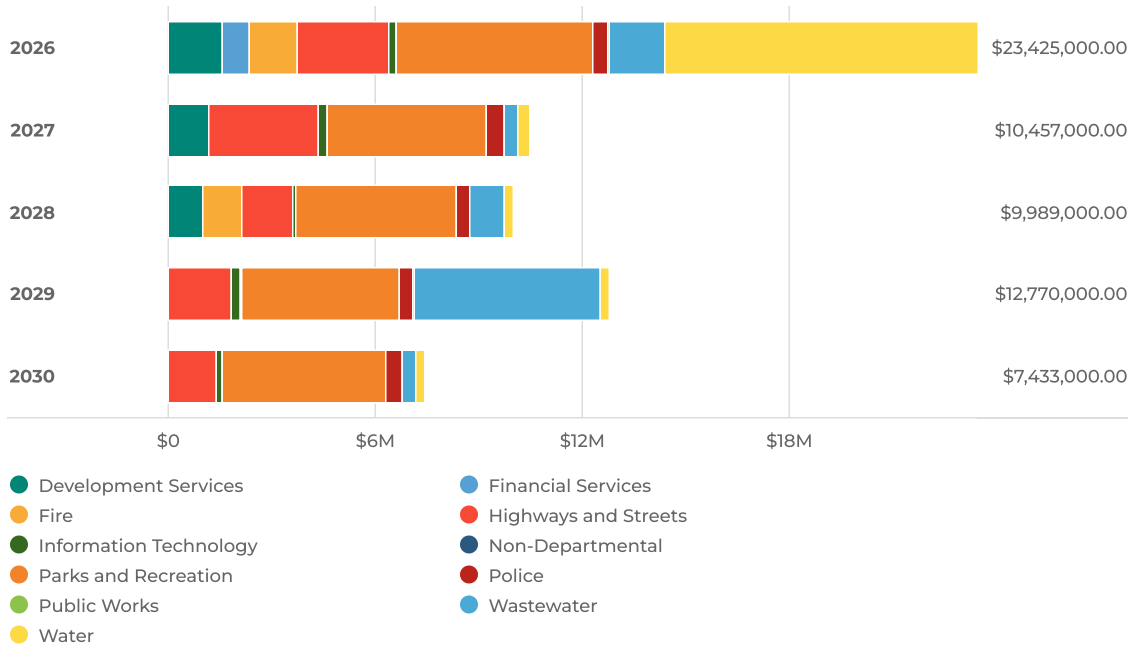
The chart below summarizes all projects approved for funding for the next five years. Each project is listed by the responsible Fund/Department name and project expenditures are shown by fiscal year with a total by project for all years. Each CIP project is detailed separately, including cost breakdowns, project descriptions, and recommended funding source(s).

## Total Capital Requested

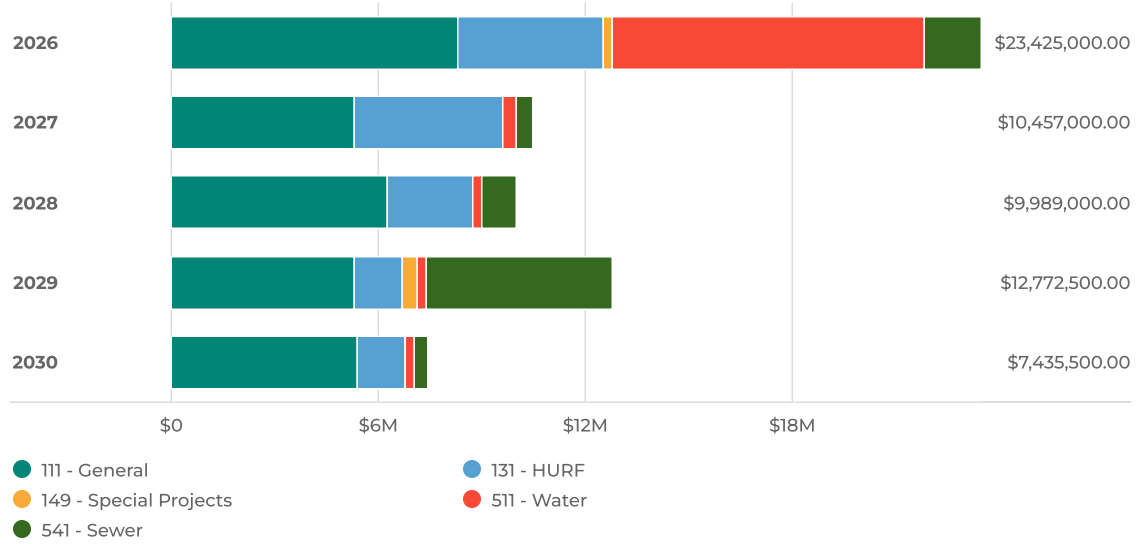
# \$64,074,000

45 Capital Improvement Projects

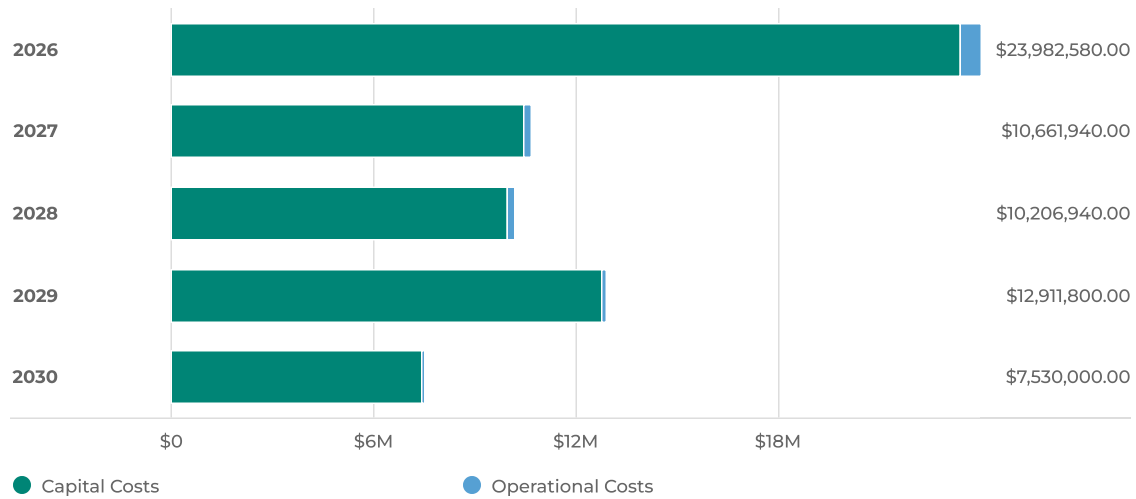
### Total Funding Requested by Department



### Total Funding Requested by Source



### Capital Costs Breakdown



# Development Services Requests

## Itemized Requests for 2026-2030

**121st Avenue Roadway Improvements - Construction** **\$370,000**

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This is a previously approved project. In 2019, the City received a Congestion Mitigation and Air Quality (CMAQ) grant in the amount of \$835,297. The total project cost estimate at that time was \$1,051,807 which included ADOT's fees, design, and...

**Cactus Road Half Street Improvements** **\$2,372,000**

---

The City owns both APNs 501-45-934 and 501-45-936 and is required to complete the ultimate roadway improvements along Cactus Road. This would require half street improvements along the frontage of these parcels including an additional 31 feet of...

**Neighborhood Traffic Calming Program (NTCP)** **\$1,000,000**

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In response to continued concerns about traffic speed in neighborhoods, this program will define the Goals, Objectives and Policies for the NTCP and shall serve as the adopted guidelines to follow for neighborhood participation. The NTCP will work...

**Total: \$3,742,000**

# Financial Services Requests

## Itemized Requests for 2026-2030

**Finance Software Replacement** **\$800,000**

---

This capital request is for new robust finance software as the City has identified problems with the current software provider. Modified: Reduced ask by \$200,000 to \$800,000 due to software likely being software as a service.

**Total: \$800,000**

# Information Technology Requests

## Itemized Requests for 2026-2030

### Core Network Switch Replacement - City Hall

\$87,000

The network core switch (group) at the City Hall was installed in 2020. The network equipment is planned for a lifespan of 7 years, but may be expanded if security updates are continued beyond that time. The core switch handles all the...

### Core Network Switch Replacement - Police Department

\$50,000

The original network core switch (group) at the Police Department was installed in 2013. The switches (2) will lose security updates in October 2025. The core switch handles all the network traffic at the Police Department and part of...

### Council Chambers Closed Captioning Solution

\$150,000

The city has been requested to provide closed captioning services in the council chambers for public meetings. This CIP item would provide a captioning solution in the room so that both audience and council members are able to use it for...

### MDC Replacements

\$235,000

The City Council approved the Special Project to purchase Mobile Data Computers (MDC) in November 2023. To keep the technology current and officers using reliable equipment in the police vehicles, the units are planned for replacement every five...

### Network Switching Equipment Replacement

\$270,000

El Mirage uses access switches for connectivity of all devices. This includes computers, phones, security cameras, printers and others. Each location is designed with redundancy and security in mind. To manage this, the same model network...

### Security Camera Network Video Recorder Replacement

\$50,000

The city implemented the main network video recording (NVR) solution in April 2023. This recorder provides storage and management for over 40 cameras in the city. The NVR has an anticipated lifespan of 7 years making it due for...

### Storage Area Network (SAN) Replacement

\$100,000

The current storage area network appliance was replaced in September 2022. The anticipated lifespan of the current unit is 7 years. A Storage Area Network (SAN) is a dedicated high-speed network that provides access to connected...

**Total: \$942,000**

# Non-Departmental Requests

## Itemized Requests for 2026-2030

### Vehicle Replacement Program - Non-Departmental

\$48,000

Replace existing vehicles used by the Administration, IT, and Community Development Departments. Vehicles are used to transport staff to various facilities in El Mirage and local areas for official City business. Vehicles will be recommended...

**Total: \$48,000**

# Police Requests

## Itemized Requests for 2026-2030

### Vehicle Replacement Program - Police

\$2,232,000

This request is for replacement vehicles for the PD based on the department's current needs and in conjunction with the authorized Vehicle Replacement Program. As previously approved by the Council, these replacement vehicle requests are to...

**Total: \$2,232,000**

# Public Works Requests

## Itemized Requests for 2026-2030

### Vehicle Replacement Program - Facilities

\$96,000

Replace existing vehicles in the Facilities division. Facility vehicles are used to transport personnel, tools and equipment to various facility locations throughout the City to complete assigned tasks. Incremental cost increases are reflected...

**Total: \$96,000**

# Highways and Streets Requests

## Itemized Requests for 2026-2030

### Cactus Road Resurfacing

\$1,750,000

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management...

### El Mirage Original Town Site Residential Road Resurfacing

\$1,250,000

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management...

### MAG Funded Street Sweeper

\$450,000

Replace existing street sweeper with MAG Funded option in FY29. This item is about 95% covered by the grant with 5% of the cost as a City match. The unit to be replaced is vehicle #2965, a 2014 Tymco 600 street sweeper. The 2021 National...

### Pavement Management Program

\$7,000,000

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management...

### Vehicle Replacement Program - HURF

\$75,000

Replace existing vehicles in the Streets Department. These vehicles are used to transport field staff, tools, and equipment to various locations throughout the City to complete tasks related to the streets division. Incremental cost...

**Total: \$10,525,000**

# Wastewater Requests

## Itemized Requests for 2026-2030

**Collections System Replacement Program** **\$1,000,000**

---

This request is for a Collections System Replacement Program for the El Mirage wastewater collection system. This program has been in place for 3 years. Sewer main line useful life ranges from 30 to 60 years depending on the type of material...

**Wastewater Process System Improvements** **\$1,000,000**

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This project is a multi-year program to upgrade and/or replace critical wastewater process equipment which includes the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFD's, and...

**WRF - Equalization Basin, Controls, and Air Scrubber** **\$5,000,000**

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This project is for the addition of an equalization basin, controls, and an air scrubber per the City's design for the capacity increase for the water reclamation facility (WRF). The main function of the equalization basin is to act as a...

**WRF Air Scrubber Replacement** **\$1,200,000**

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This request is for the replacement of the two air scrubbers at the water reclamation facility (WRF). There are two air scrubbers at the WRF, each is original and was installed when the plant was commissioned in 2001. The air scrubbers...

**WRF Facility Remodel** **\$119,000**

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This request is for the remodel of the current WRF-B building as a result of the construction of the new public works facility. This project includes refurbishment of flooring, walls, offices and training room at the current WRF building B....

**WRF Solar Power Project (Placeholder)** **\$500,000**

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This is a placeholder for a solar power concept project for the City's water reclamation facility (WRF). This project assumes that the City will participate in a power purchase agreement. \$500K is allotted for system preparation costs...

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**Total: \$8,819,000**

# Water Requests

## Itemized Requests for 2026-2030

<b>Alto Well Site Discharge Pipe Replacement</b>	<b>\$100,000</b>
<hr/>	
<p>This request is to replace the discharge piping at the Alto well site. The discharge piping has never been replaced, and the site is over 40 years old. The discharge piping takes drinking water directly from the booster pump and into...</p>	
<b>Residential and Commercial Meter Replacement Project</b>	<b>\$7,675,000</b>
<hr/>	
<p>This project is to replace the current Automated Meter Infrastructure (AMI) for residential users of the El Mirage water system. Typical meter systems have a 10-12 year useful life. Replacement on a set schedule helps ensure water...</p>	
<b>Rockwood Well Site Discharge Pipe Replacement</b>	<b>\$100,000</b>
<hr/>	
<p>This request is to replace the discharge piping at the Rockwood well site. The discharge piping has never been replaced, and the site is over 40 years old. The discharge piping takes drinking water directly from the booster pump and...</p>	
<b>Thompson Ranch Well Site Discharge Pipe Replacement</b>	<b>\$175,000</b>
<hr/>	
<p>This request is to replace the discharge piping at the Thompson Ranch well site. The discharge piping takes drinking water directly from the well pump and into the public distribution system. The discharge piping is recommended for...</p>	
<b>Vehicle Replacement Program - Water</b>	<b>\$411,000</b>
<hr/>	
<p>Replace existing vehicles in the Water Department. Incremental 3% cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using...</p>	
<b>Water Production Facility Rehabilitation Program</b>	<b>\$800,000</b>
<hr/>	
<p>This project is to rehab, repair or replace the equipment needed to deliver water to the residents of El Mirage and a portion of Surprise residents. This maintenance program will prolong the useful life of the water production facilities....</p>	
<b>Water System Valve Management Program</b>	<b>\$800,000</b>
<hr/>	
<p>This request is for a Water System Valve Management Program. The water system contains an estimated 5,000 valves which are approaching the end of their useful life and no program currently exists to replace any of these valves on a routine basis....</p>	
<hr/>	
<b>Total: \$10,061,000</b>	

# Fire Requests

## Itemized Requests for 2026-2030

<b>Emergency Operations Center Wall Conversion</b>	<b>\$50,000</b>
<hr/>	
<p>This project consists of converting the existing glass wall and sliding door in front of the El Mirage Fire Department's Fire Station training room/emergency operations center into a block wall. The swinging glass door located on the same...</p>	
<b>Emergency-Vehicle Traffic Control Signal (EVTCS) Fire Station</b>	<b>\$255,000</b>
<hr/>	
<p>This project consists of design, engineering, installation of an Emergency-Vehicle Traffic Control Signal (EVTCS) in front of the El Mirage Fire Station. This project is based on the recommendation of a traffic study conducted by Lee Engineering...</p>	
<b>Fire Apparatus (Fire Suppression Vehicle) Replacement Program</b>	<b>\$2,248,000</b>
<hr/>	
<p>Purchase of a 2 (two ) new apparatus' (Engine) as replacements for a currently in-service 2010 Ferrara reserve apparatus (Engine) that has exhausted its standard usable life, and a 2017 Pierce apparatus (Engine) that due to...</p>	
<hr/>	
<b>Total: \$2,553,000</b>	

# Parks and Recreation Requests

## Itemized Requests for 2026-2030

<b>Gateway Park Splashpad Shade Structure</b>	<b>\$75,000</b>
<hr/>	
The Gateway Park splash pad water features are a very popular amenity with the public from April through October to cool off and enjoy a free and open recreation experience. This amenity drives a lot of public usage of the rest of the park,...	
<b>Park Improvements</b>	<b>\$22,500,000</b>
<hr/>	
To address the park needs identified in the Facilities and Open Space Master Plan and the Polco study, this request is to establish a project for the improvement of parks in the City.	
<b>Park Playground Shade Coverings</b>	<b>\$200,000</b>
<hr/>	
This item includes installing shade structures over the pocket park playgrounds that do not currently have shade, extending their useful life for future replacement. Specific locations identified for shade structures include Dahlia Park, Dreyfus...	
<b>Park Security Improvements</b>	<b>\$250,000</b>
<hr/>	
In FY24, City Council approved a contingency project to install enhanced lighting and two additional cameras at Veteran's Park to improve visibility of this high-usage area and assist in deterring undesirable activity. With the addition of the two...	
<b>Parks and Recreation Department Admin Building Refurbishments</b>	<b>\$180,000</b>
<hr/>	
With the transition of the Public Works leadership staff into the newly completed Administration Building taking place in early 2025, this project includes refurbishments to the existing Public Works Administrative Building (originally constructed...	
<b>Playground Equipment Replacement</b>	<b>\$240,000</b>
<hr/>	
Replace playground equipment in pocket parks on a set preventative schedule. The typical lifespan of a playground is estimated between 10-15 years, depending on usage, weather conditions, availability of replacement parts, and local desirability...	
<b>Sundial IV Park Renovation</b>	<b>\$450,000</b>
<hr/>	
The maintenance and operation of Sundial IV Park was transferred to the City in 2023. In order to bring this park location into compliance with playground safety and overall park maintenance standards, a significant renovation to this area is...	
<b>Vehicle Replacement Program - Parks</b>	<b>\$221,000</b>
<hr/>	
Replace existing vehicles in the Parks Division. Vehicles are recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using the IRS Standard Mileage Rate of \$0.66 per mile. Costs are...	
<b>YMCA Group Fitness Room Flooring</b>	<b>\$90,000</b>
<hr/>	
The City entered into an updated Services Agreement with the YMCA in August 2023. Since that time, El Mirage resident memberships and program participation have significantly increased. Provisions of the Services Agreement require that "all...	
<b>YMCA Teen Center Flooring</b>	<b>\$50,000</b>
<hr/>	
The City entered into an updated Services Agreement with the YMCA in August 2023. Since that time, El Mirage resident memberships and program participation have significantly increased. Provisions of the Services Agreement require that "all...	
<hr/>	
	<b>Total: \$24,256,000</b>

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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 declined while revenues have been growing since FY2012. Annual revenues began exceeding total debt in FY2018. In FY2020, the City paid off the Excise 2015 Bonds and the Council authorized nearly \$9 million in WIFA debt to reimburse the City for water credits purchased, which appear in FY2021 due to timing. In FY2022, the City refunded the Series 2012 General Obligation Bonds (G.O. Bonds).

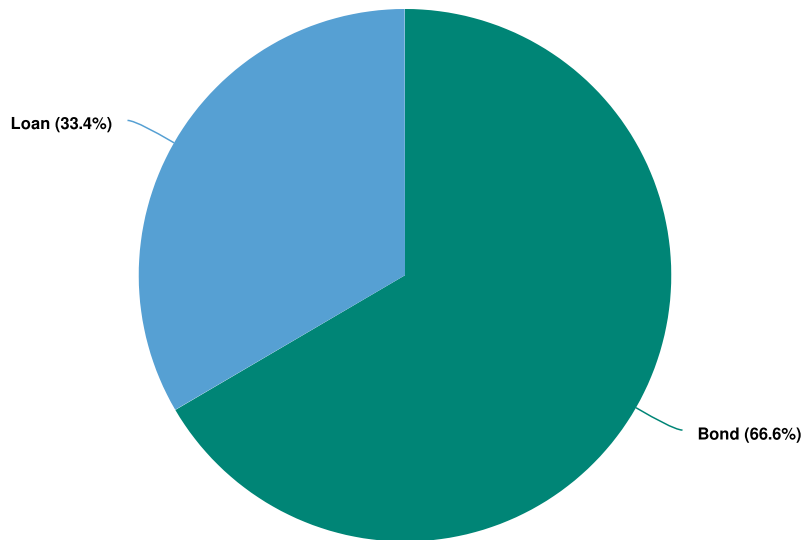
The City's primary source of debt is through bonds and has an AA bond rating from Standard & Poor's and Aa2 from Moody's Investor Service. G.O Bonds are the most common financing method for large governmental projects. This is the most inexpensive way to finance projects because the bond's repayment is based on the full taxing authority of the municipality, backed by real property. Voters must approve any secondary property taxes levied to support the issuance of G.O. Bonds. Debt Maturity Schedules [↗](#) can be seen by clicking the hyperlink.



The chart below shows the interest (Debt Service/Fees) and Bond Principal for each fund that has debt for the budget year of FY2026.

	Water	Wastewater	Debt Service	Total
<b>Debt Service/Fees</b>	\$197,000	\$6,000	\$630,000	\$833,000
<b>Bond Principal</b>	\$787,000	\$29,000	\$1,430,000	\$2,246,000

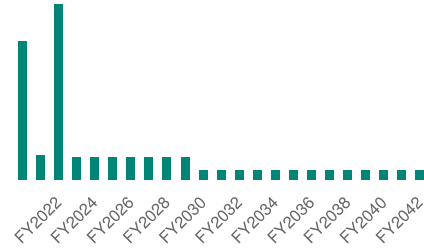
Debt by Type



Financial Summary	FY2025	FY2026	% Change	\$ Change
<b>Debt</b>	<b>Actual</b>	<b>Budgeted</b>		
Bond	\$2,030,200	\$2,025,000	-0.3%	\$-5,200
Loan	\$1,746,820	\$1,016,790	-41.8%	\$-730,030
<b>Total Debt:</b>	<b>\$3,777,020</b>	<b>\$3,041,790</b>	<b>-19.5%</b>	<b>\$-735,230</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% of the assessed value and for all other purposes not listed to an amount not exceeding 6% of assessed valuation. El Mirage has voter-approved debt for water and wastewater projects. This voter-approved debt is secured and repaid by water and utility rates and fees. None of the water and wastewater projects in this document are intended to be funded by bonds. The table below is for GO Debt Outstanding after July 1, 2025, including unamortized premiums.

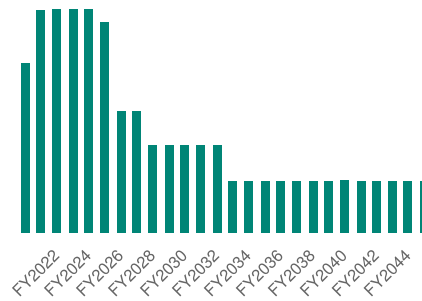


<u>GO Debt Limit %</u>	<u>6%</u>	<u>20%</u>	
FCV Net	\$ 448,739,541	\$ 448,739,541	
GO Debt Limit \$	\$ 26,924,372	\$ 89,747,908	
<b><u>GO Debt Outstanding</u></b>			<b><u>Purpose</u></b>
2017		\$ 4,230,000	Refund existing bonds
2022		\$ 9,670,000	Refund existing bonds for the improvement of roadways, parks and fire, recreation and police facilities
Outstanding Debt		\$ 13,900,000	
Available Debt Limit	\$ 26,924,372	\$ 75,847,908	

Financial Summary	FY2024	FY2025	FY2026	% Change	\$ Change
<b>Bond</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>		
General Obligation	\$2,018,750	\$2,030,200	\$2,025,000	-0.3%	\$-5,200
Excise Tax Bond	\$0	\$0	\$0	0%	\$0
<b>Total Bond:</b>	<b>\$2,018,750</b>	<b>\$2,030,200</b>	<b>\$2,025,000</b>	<b>-0.3%</b>	<b>\$-5,200</b>

# Loan

The City currently has four loans with Water Infrastructure Finance Authority and one recently paid off loan. These enterprise loans do not have a legal debt limit, but the agreements contain a provision that the future combined water and wastewater net revenues will exceed 1.2 times the annual debt service. The table below shows the loans after July 1, 2025.



WIFA Loan	Loan Amount	Interest Rate	Admin Fee	Term	Remaining Principal
920100-06	\$16,143,12	1.4301%	1.5000%	20 Years	Paid
920127-08	\$4,040,000	1.2510%	1.5000%	18 Years	\$ 552,295
920227-13	\$4,443,017	1.3000%	1.5000%	20 Years	\$ 1,610,779
920305-21	\$8,687,500	0.3737%	1.5000%	25 Years	\$ 7,256,737
910154-13	\$498,652	1.3000%	1.5000%	19 Years	\$ 214,635

Financial Summary	FY2024	FY2025	FY2026	% Change	\$ Change
<b>Loan</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>		
WIFA Loan	\$1,860,416	\$1,746,820	\$1,016,790	-41.8%	\$-730,030
<b>Total Loan:</b>	<b>\$1,860,416</b>	<b>\$1,746,820</b>	<b>\$1,016,790</b>	<b>-41.8%</b>	<b>\$-730,030</b>

## Principal and Interest

Years ending June 30:	<u>Debt Service Fund</u>		<u>Water Fund</u>		<u>Wastewater Fund</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	1,430,000	595,000	1,476,963	215,967	27,414	6,394
2027	1,480,000	541,700	786,331	186,727	28,181	5,615
2028	1,455,000	482,500	805,413	167,405	28,970	4,815
2029	1,510,000	424,300	537,379	151,555	29,782	3,993
2030	460,000	359,550	549,519	139,273	30,615	3,147
2031-2035	2,655,000	1,430,250	2,419,546	516,243	97,086	4,128
2036-2040	3,360,000	718,000	1,855,406	319,257	-	-
2041-2045	1,550,000	88,325	2,035,871	137,101	-	-
2046-2050	-	-	430,346	4,032	-	-
	<b>\$13,900,000</b>	<b>\$4,639,625</b>	<b>\$10,896,775</b>	<b>\$1,837,559</b>	<b>\$242,049</b>	<b>\$28,091</b>

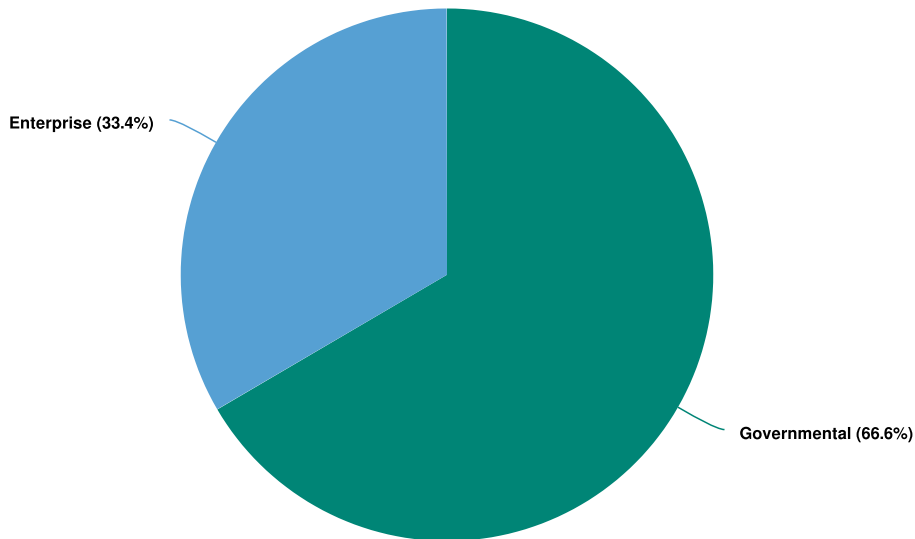
# Government-wide Debt Overview



**\$3,041,790**

-\$735,230 (-19.47% vs. 2025 year)

**Debt by Fund**



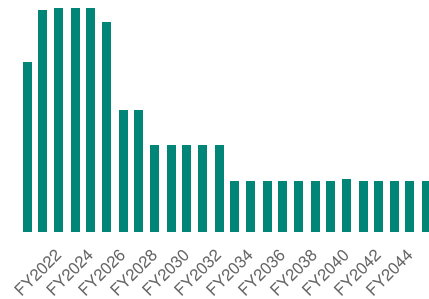
Financial Summary	FY2025	FY2026	% Change	\$ Change
<b>All Funds</b>	<b>Actual</b>	<b>Budgeted</b>		
Governmental	\$2,030,200	\$2,025,000	-0.3%	\$-5,200
Enterprise	\$1,746,820	\$1,016,790	-41.8%	\$-730,030
<b>Total All Funds:</b>	<b>\$3,777,020</b>	<b>\$3,041,790</b>	<b>-19.5%</b>	<b>\$-735,230</b>

# Governmental



Financial Summary	FY2024	FY2025	FY2026	% Change	\$ Change
<b>Governmental</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>		
General	\$0	\$0	\$0	0%	\$0
Capital Projects	\$0	\$0	\$0	0%	\$0
Debt Service	\$2,018,750	\$2,030,200	\$2,025,000	-0.3%	-\$5,200
<b>Total Governmental:</b>	<b>\$2,018,750</b>	<b>\$2,030,200</b>	<b>\$2,025,000</b>	<b>-0.3%</b>	<b>-\$5,200</b>

# Enterprise



Financial Summary	FY2024	FY2025	FY2026	% Change	\$ Change
<b>Enterprise</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>		
Water	\$1,826,225	\$1,712,628	\$982,599	-42.6%	-\$730,030
Wastewater	\$34,191	\$34,191	\$34,191	0%	\$0
<b>Total Enterprise:</b>	<b>\$1,860,416</b>	<b>\$1,746,820</b>	<b>\$1,016,790</b>	<b>-41.8%</b>	<b>-\$730,030</b>

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# **SUPPLEMENTAL INFORMATION**

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**RESOLUTION NO. R25-05-10**

**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 2025-2026.**

**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 2025-2026 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 9<sup>th</sup> of May and the 16<sup>th</sup> of May 2025, the City published in the Daily Independent the tentative estimates of expenditures and revenues approved by the City Council on the 6<sup>th</sup> of May 2025; 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 20, 2025 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 6<sup>th</sup> of May 2025, and as published on the 9<sup>th</sup> of May and the 16<sup>th</sup> of May 2025, 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 accompanying 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 2025-2026.


**PASSED AND ADOPTED** by the City Council this 20<sup>th</sup> day of May 2025

  
Alexis A. Hermosillo, Mayor

ATTEST:

  
Jill A. Boltz, City Clerk

APPROVED AS TO FORM:

  
Justin Pierce, City Attorney

**City of El Mirage  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2026**

Fiscal year	S c h	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2025	E 1	Adopted/adjusted budgeted expenditures/expenses*	50,620,000	26,803,000	680,000	7,820,000	0	17,644,000	0	103,567,000	0	103,567,000	
2025	E 2	Actual expenditures/expenses**	30,461,758	5,712,642	325,425	4,855,954	0	8,819,393	0	50,175,172	0	50,175,172	
2026	3	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	73,811,000	1,616,000	784,000	0	0	19,252,000	0	95,563,000	0	95,563,000	
2026	B 4	Primary property tax levy	3,276,000							3,276,000		3,276,000	
2026	B 5	Secondary property tax levy			1,930,000					1,930,000		1,930,000	
2026	C 6	Estimated revenues other than property taxes	36,784,000	15,350,000	5,000	0	0	16,275,000	0	68,414,000	0	68,414,000	
2026	D 7	Other financing sources	0	0	0	0	0	8,500,000	0	8,500,000	0	8,500,000	
2026	D 8	Other financing (uses)	0	0	1,430,000	0	0	3,966,000	0	5,396,000	0	5,396,000	
2026	D 9	Interfund transfers in	3,481,000	4,067,000	100,000	0	0	1,658,000	0	9,306,000	0	9,306,000	
2026	D 10	Interfund Transfers (out) Line 11: Reduction for fund balance reserved for future budget year expenditures	4,167,000	0	0	0	0	5,139,000	0	9,306,000	0	9,306,000	
2026	11	Maintained for future debt retirement			566,000					566,000		566,000	
2026	11	Maintained for future capital projects										0	
2026	11	Maintained for future financial stability	13,000,000		183,000			5,672,000		18,855,000		18,855,000	
2026	11	Maintained for future retirement contributions										0	
2026	12	Total financial resources available	100,285,000	21,033,000	630,000	0	0	30,908,000	0	152,856,000	0	152,856,000	
2026	E 13	Budgeted expenditures/expenses	50,643,000	24,334,000	630,000	0	0	23,853,000	0	99,460,000	0	99,460,000	

	2025	2026
Budgeted expenditures/expenses	\$ 103,567,000	\$ 104,856,000
Adjusted net reconciling items	103,567,000	104,856,000
Budgeted expenditures/expenses adjusted for reconciling items	103,567,000	104,856,000
Less: estimated exclusions		6,396,000
Amount subject to the expenditure limitation	\$ 103,567,000	\$ 99,460,000
EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 162,265,847	\$ 168,109,554

- 1 Budgeted expenditures/expenses
- 2 Adjusted net reconciling items
- 3 Budgeted expenditures/expenses adjusted for reconciling items
- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
- 6 EEC expenditure limitation or voter-approved alternative expenditure limitation

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes expenditure/expense adjustments approved in the current year from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 \*\*\* Amounts on this line represent 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). See the instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**City of El Mirage  
Tax levy and tax rate information  
Fiscal year 2026**

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 3,070,298	\$ 3,341,833
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	\$ 3,070,298	\$ 3,276,000
Property tax judgment		
B. Secondary property taxes	1,930,000	1,930,000
Property tax judgment		
C. Total property tax levy amounts	\$ 5,000,298	\$ 5,206,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 3,025,952	
(2) Prior years' levies	70,204	
(3) Total primary property taxes	\$ 3,096,156	
B. Secondary property taxes		
(1) Current year's levy	\$ 1,900,780	
(2) Prior years' levies	43,524	
(3) Total secondary property taxes	\$ 1,944,304	
C. Total property taxes collected	\$ 5,040,460	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.7104	1.6596
Property tax judgment		
(2) Secondary property tax rate	1.0752	0.9778
Property tax judgment		
(3) Total city/town tax rate	2.7856	2.6374
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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 16,000,000	\$ 13,406,031	\$ 16,000,000
Uncollected Primary Property Tax	(298)		
Franchise Fees	950,000	688,823	1,050,000
<b>Licenses and permits</b>			
Business License Fees	45,000	42,135	45,000
Building Permit Fees	850,000	2,819,340	1,100,000
<b>Intergovernmental</b>			
State Sales Tax	5,585,000	4,298,665	5,526,000
State Income Tax	7,730,000	6,355,247	7,133,000
Vehicle License Tax	1,750,000	1,435,519	1,940,000
<b>Charges for services</b>			
Planning and Zoning Fees	40,000	46,407	40,000
Engineering Inspection Fees	850,000	837,003	1,100,000
Plan Check Fees	500,000	19,712	475,000
Rent - Library	15,000	11,250	15,000
Rural Metro Transports	100,000	109,962	100,000
Special Events	10,000	43,504	10,000
Land Rentals/Leases	150,000	108,904	150,000
Fire Prevention Fees	40,000	74,965	40,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	15,000	9,061	15,000
<b>Interest on investments</b>			
Interest	800,000	2,936,490	1,750,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	70,000	91,120	75,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	215,000	285,652	220,000
<b>Total General Fund</b>	<b>\$ 35,714,702</b>	<b>\$ 33,619,790</b>	<b>\$ 36,784,000</b>

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

**City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
HURF Taxes	\$ 2,700,000	\$ 2,075,727	\$ 2,870,000
HURF Miscellaneous	50,000	111,251	90,000
	<u>\$ 2,750,000</u>	<u>\$ 2,186,978</u>	<u>\$ 2,960,000</u>
Municipal Court Found Fines and Forfeitures	\$ 250,000	\$ 160,251	\$ 220,000
Municipal Court Fund Miscellaneous	155,000	99,635	125,000
	<u>\$ 405,000</u>	<u>\$ 259,886</u>	<u>\$ 345,000</u>
Municipal Court Enhancement Found Fines and Municipal Court Enhancement Interest	\$ 55,000 25,000	\$ 48,164 31,177	\$ 55,000 30,000
	<u>\$ 80,000</u>	<u>\$ 79,341</u>	<u>\$ 85,000</u>
Local Transportation Assistance Fund Fees	\$ 90,000	\$ 90,694	\$ 90,000
Local Transportation Assistance Interest		11,742	5,000
	<u>\$ 90,000</u>	<u>\$ 102,436</u>	<u>\$ 95,000</u>
Police Towing Fund Fines & Forfeitures	\$ 25,000	\$ 26,400	\$ 25,000
Police Towing Fund Miscellaneous		2,419	
	<u>\$ 25,000</u>	<u>\$ 28,819</u>	<u>\$ 25,000</u>
CDBG Fund Grants	\$ 1,186,000	\$ 805,746	\$ 312,000
	<u>\$ 1,186,000</u>	<u>\$ 805,746</u>	<u>\$ 312,000</u>
Special Projects Donations	\$	\$ 16,970	\$
Special Projects Grants	2,126,000	1,117,105	11,528,000
	<u>\$ 2,126,000</u>	<u>\$ 1,134,075</u>	<u>\$ 11,528,000</u>
<b>Total special revenue funds</b>	<u>\$ 6,662,000</u>	<u>\$ 4,597,281</u>	<u>\$ 15,350,000</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.

**Debt service funds**

Debt Service Interest	\$ 5,000	\$ 39,426	\$ 5,000
	<u>\$ 5,000</u>	<u>\$ 39,426</u>	<u>\$ 5,000</u>
<b>Total debt service funds</b>	<u>\$ 5,000</u>	<u>\$ 39,426</u>	<u>\$ 5,000</u>

**Capital projects funds**

Streets Capital Fund Interest	\$	\$ 330,709	\$
Streets Capital Fund Unclassified Revenue		330,709	
	<u>\$</u>	<u>\$ 330,709</u>	<u>\$</u>
<b>Total capital projects funds</b>	<u>\$</u>	<u>\$ 330,709</u>	<u>\$</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,585,000	\$ 1,857,969	\$ 2,520,000
Interest		81,934	50,000
_____	\$ 2,585,000	\$ 1,939,903	\$ 2,570,000
Wastewater Charges for Services	\$ 3,318,000	\$ 2,934,687	\$ 3,500,000
Interest		309,175	120,000
_____	\$ 3,318,000	\$ 3,243,862	\$ 3,620,000
Water Charges for Services	\$ 10,000,000	\$ 8,596,270	\$ 9,410,000
Water Fines and Forfeitures	125,000	159,367	150,000
Water Miscellaneous	25,000	143,800	25,000
Water Reimbursements			
Water Grants	383,000	15,000	
Interest	125,000	655,817	500,000
_____	\$ 10,658,000	\$ 9,570,254	\$ 10,085,000
<b>Total enterprise funds</b>	\$ 16,561,000	\$ 14,754,019	\$ 16,275,000
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ 58,942,702	\$ 53,341,225	\$ 68,414,000

\* 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**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2026**

<b>Fund</b>	<b>Other financing 2026</b>		<b>Interfund transfers 2026</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
General Fund	\$	\$	\$	\$
Court Fund				1,012,000
Highway User Revenue Fund				3,055,000
Debt Service Fund				100,000
Water Fund			2,280,000	
Wastewater Fund			866,000	
Sanitation Fund			335,000	
<b>Total General Fund</b>	\$	\$	\$ 3,481,000	\$ 4,167,000
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 1,012,000	\$
Highway User Revenue Fund			3,055,000	
Special Projects Fund				
<b>Total special revenue funds</b>	\$	\$	\$ 4,067,000	\$
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 1,430,000	\$ 100,000	\$
<b>Total debt service funds</b>	\$	\$ 1,430,000	\$ 100,000	\$
<b>Capital projects funds</b>				
Capital-Streets Fund	\$	\$	\$	\$
<b>Total capital projects funds</b>	\$	\$	\$	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund	\$ 8,500,000	\$ 2,687,000	\$ 213,000	\$ 3,725,000
Wastewater Fund		1,279,000	1,445,000	973,000
Sanitation Fund				441,000
<b>Total enterprise funds</b>	\$ 8,500,000	\$ 3,966,000	\$ 1,658,000	\$ 5,139,000
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 8,500,000	\$ 5,396,000	\$ 9,306,000	\$ 9,306,000

**City of El Mirage  
Expenditures/expenses by fund  
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
<b>General Fund</b>				
Mayor and Council	\$ 331,000	\$	\$ 250,911	\$ 350,000
City Clerk	382,000		283,751	327,000
Administration	2,357,000		1,355,728	2,602,000
Information Technology	1,441,000	15,000	1,019,193	1,640,000
Human Resources	783,000		454,806	876,000
Financial Services	1,031,000		690,931	1,842,000
Public Works	1,768,000		1,231,133	1,871,000
Development Services	3,092,000		1,417,365	3,107,000
Parks & Recreation	4,856,000	11,500	1,903,265	8,642,000
Police	16,667,000	(130,000)	9,941,018	18,002,000
Fire	7,052,000	(28,000)	5,076,590	8,662,000
Non-Departmental	8,053,000	97,000	6,734,925	1,722,000
Contingency	2,950,000	(108,500)	102,142	1,000,000
<b>Total General Fund</b>	<b>\$ 50,763,000</b>	<b>\$ (143,000)</b>	<b>\$ 30,461,758</b>	<b>\$ 50,643,000</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,317,000	\$	\$ 900,932	\$ 1,330,000
Court Enhancement Fund	575,000	(60,000)	59,659	513,000
Highway User Revenue Fund	7,171,000	(2,000)	2,790,018	9,295,000
LTAF Fund	430,000		117,828	323,000
Police Towing Fund	58,000		27,014	33,000
CDBG Fund	1,186,000		805,746	312,000
Special Projects Fund	2,126,000	(84,000)	1,011,445	2,528,000
Contingency	10,000,000	4,086,000		10,000,000
<b>Total special revenue funds</b>	<b>\$ 22,863,000</b>	<b>\$ 3,940,000</b>	<b>\$ 5,712,642</b>	<b>\$ 24,334,000</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 680,000	\$	\$ 325,425	\$ 630,000
<b>Total debt service funds</b>	<b>\$ 680,000</b>	<b>\$</b>	<b>\$ 325,425</b>	<b>\$ 630,000</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 10,405,000	\$ (2,585,000)	\$ 4,855,954	\$
<b>Total capital projects funds</b>	<b>\$ 10,405,000</b>	<b>\$ (2,585,000)</b>	<b>\$ 4,855,954</b>	<b>\$</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 12,274,000	\$ (823,000)	\$ 4,943,058	\$ 17,937,000
Wastewater Fund	4,559,000	(389,000)	2,720,714	4,177,000
Sanitation Fund	2,023,000		1,155,621	1,739,000
<b>Total enterprise funds</b>	<b>\$ 18,856,000</b>	<b>\$ (1,212,000)</b>	<b>\$ 8,819,393</b>	<b>\$ 23,853,000</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>\$ 103,567,000</b>	<b>\$</b>	<b>\$ 50,175,172</b>	<b>\$ 99,460,000</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 2026**

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
<b>General Fund</b>	193.2	\$ 19,913,000	\$ 4,737,000	\$ 2,503,000	\$ 616,000	\$ 27,769,000
<b>Special revenue funds</b>						
Court	9.1	\$ 874,000	\$ 178,000	\$ 93,000	\$ 5,000	\$ 1,150,000
HURF	5.0	\$ 317,000	\$ 63,000	\$ 67,000	\$ 27,000	\$ 474,000
<b>Total special revenue funds</b>	14.1	\$ 1,191,000	\$ 241,000	\$ 160,000	\$ 32,000	\$ 1,624,000
<b>Debt service funds</b>						
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
Water	20.5	\$ 1,534,000	\$ 306,000	\$ 265,000	\$ 39,000	\$ 2,144,000
Wastewater	8.0	\$ 590,000	\$ 117,000	\$ 127,000	\$ 20,000	\$ 854,000
<b>Total enterprise funds</b>	28.5	\$ 2,124,000	\$ 423,000	\$ 392,000	\$ 59,000	\$ 2,998,000
<b>Internal service funds</b>						
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	235.8	\$ 23,228,000	\$ 5,401,000	\$ 3,055,000	\$ 707,000	\$ 32,391,000

6/23 Arizona Auditor General

Schedule G

Official City/Towns Budget Forms

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# APPENDIX

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# **DEVELOPMENT SERVICES REQUESTS**

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# 121st Avenue Roadway Improvements - Construction

## Overview

Request Owner	Jorge Gastelum, Community Development Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Development Services
Request Groups	CIP
Type	Capital Improvement
Project Number	62309 EM23-ST02

## Description

This is a previously approved project. In 2019, the City received a Congestion Mitigation and Air Quality (CMAQ) grant in the amount of \$835,297. The total project cost estimate at that time was \$1,051,807 which included ADOT's fees, design, and construction with a City match of \$217,000. Based on bid results for the construction of the Dysart Rd project and a fee proposal recently received for design services, the revised project cost is \$1,445,000. This request is to increase the FY2205 budget for design by \$23,000 and FY2026 budget for construction by \$370,000 with a total City match of \$610,000.

## Images



Project Location



Current

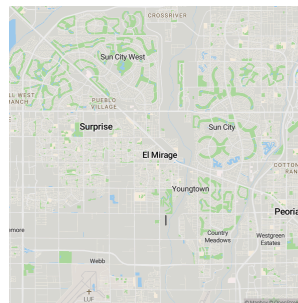


Proposed

## Details

Division	Engineering
Type of Project	New Road
Strategic Priority	Superior Infrastructure
Grant Funding	Yes
Bond Eligible	No
Project Status	Modified

## Location



## Supplemental Attachments

 [NFra Design Services Fee Proposal\(/resource/cg-prod-v2/projects/documents/8bf8228876cd300fbb1e.pdf\)](/resource/cg-prod-v2/projects/documents/8bf8228876cd300fbb1e.pdf)

 [Proposed Section\(/resource/cg-prod-v2/projects/documents/478232d51a5c6939495c.pdf\)](/resource/cg-prod-v2/projects/documents/478232d51a5c6939495c.pdf)

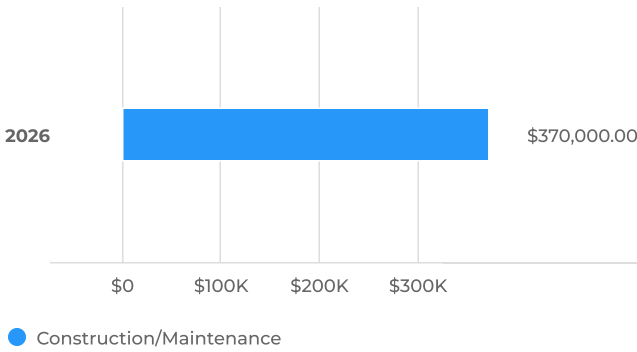
## Benefit to Community

A portion of the current roadway is an aging chip seal that needs to be replaced and the other portion is dirt. The roadway also has no curb or drainage features. A new properly graded roadway will reduce dust and stop water from ponding in the right of way as well as provide a more stable asphalt section for the industrial traffic that use this roadway.

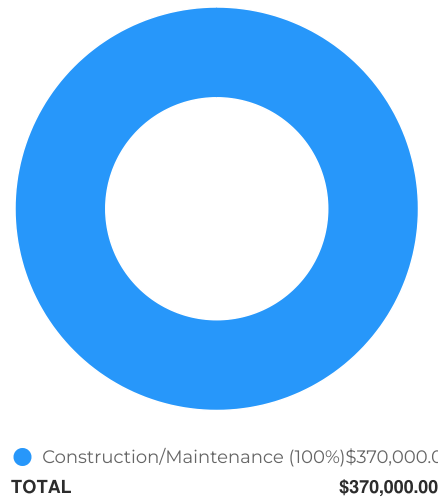
**Capital Cost**

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$290,500</b>	<b>\$370,000</b>	<b>\$370K</b>	<b>\$660.5K</b>

Capital Cost by Year



Capital Cost for Budgeted Years

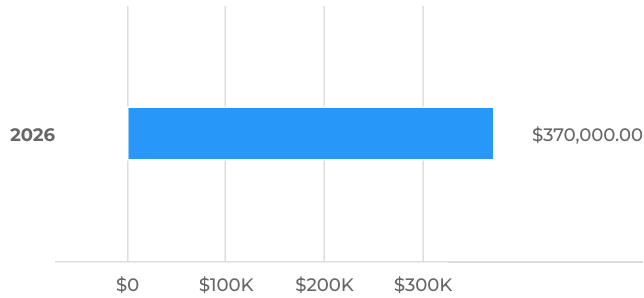


Capital Cost Breakdown			
Capital Cost	Historical	FY2026	Total
Design	\$189,500	\$0	\$189,500
Construction/Maintenance	\$101,000	\$370,000	\$471,000
<b>Total</b>	<b>\$290,500</b>	<b>\$370,000</b>	<b>\$660,500</b>

## Funding Sources

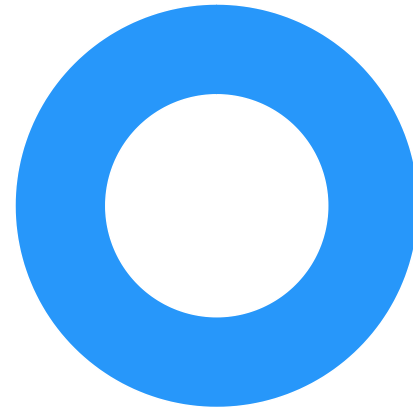
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$290,500	\$370,000	\$370K	\$660.5K

Funding Sources by Year



● 131 - HURF

Funding Sources for Budgeted Years



● 131 - HURF (100%) \$370,000.00  
**TOTAL \$370,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
131 - HURF	\$290,500	\$370,000	\$660,500
<b>Total</b>	<b>\$290,500</b>	<b>\$370,000</b>	<b>\$660,500</b>

# Cactus Road Half Street Improvements

## Overview

Request Owner	Bryce Christo, Assistant City Engineer
Est. Start Date	09/01/2025
Est. Completion Date	06/30/2027
Department	Development Services
Request Groups	New
Type	Capital Improvement
Project Number	EM25-ST03

## Description

The City owns both APNs 501-45-934 and 501-45-936 and is required to complete the ultimate roadway improvements along Cactus Road. This would require half street improvements along the frontage of these parcels including an additional 31 feet of asphalt, curb/gutter, 8 foot wide sidewalks, streetlights, landscaping and a HAWK signal located near 123rd Lane. Signing and striping would also be required between 127th Avenue and El Mirage Road. Currently, the existing roadway reduces from 2 through lanes with a two-way left turn lane to a single lane, which causes potential conflicts while merging and for eastbound vehicles trying to turn left onto one of three side streets along this corridor. Widening the road would remove the need to merge and provide an additional lane for drivers to turn left in a safer manner.

If this project is accepted, the Cactus Road Pedestrian Crossing Project (EM25-TS01, submitted for review) would not be required.

## Images

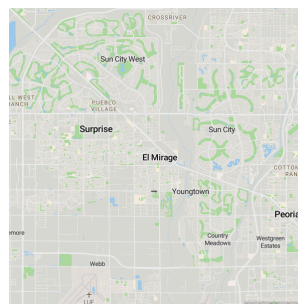


Cactus Road Widening Exhibit

## Details

Division	Engineering
Type of Project	New Road
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	New

## Location



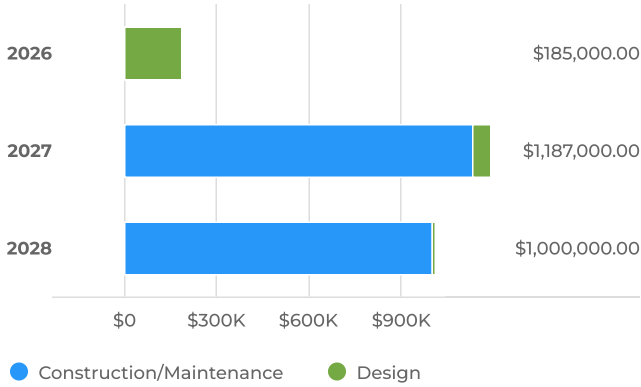
## Benefit to Community

The widening of the south half of Cactus Road would complete the ultimate configuration of 2 lanes in each direction with a center two-way left turn lane. It would also provide additional pedestrian-friendly amenities such as sidewalks and a HAWK signal which would allow for safer travel along and across this corridor.

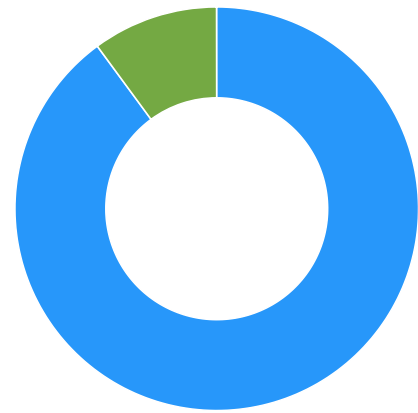
### Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$185,000</b>	<b>\$2.372M</b>	<b>\$2.372M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (90%) \$2,133,000.00  
● Design (10%) \$239,000.00  
**TOTAL \$2,372,000.00**

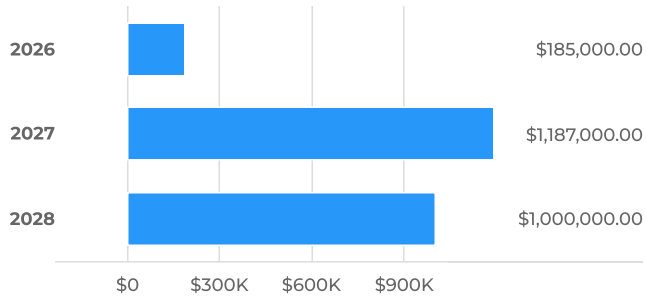
### Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	Total
Design	\$185,000	\$54,000	\$0	\$239,000
Construction/Maintenance	\$0	\$1,133,000	\$1,000,000	\$2,133,000
<b>Total</b>	<b>\$185,000</b>	<b>\$1,187,000</b>	<b>\$1,000,000</b>	<b>\$2,372,000</b>

## Funding Sources

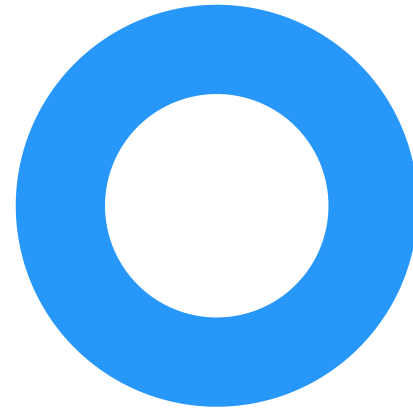
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$185,000</b>	<b>\$2.372M</b>	<b>\$2.372M</b>

Funding Sources by Year



● 131 - HURF

Funding Sources for Budgeted Years



● 131 - HURF (100%) \$2,372,000.00  
**TOTAL \$2,372,000.00**

### Funding Sources Breakdown

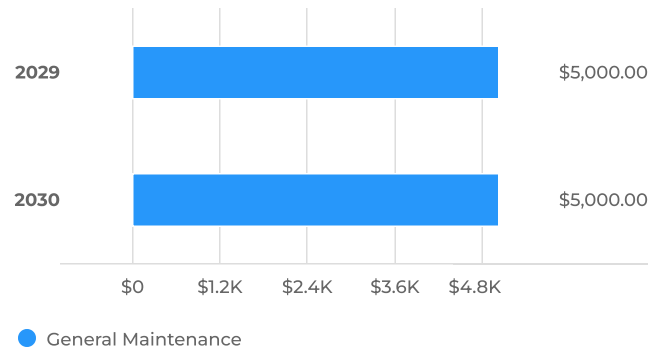
Funding Sources	FY2026	FY2027	FY2028	Total
131 - HURF	\$185,000	\$1,187,000	\$1,000,000	\$2,372,000
<b>Total</b>	<b>\$185,000</b>	<b>\$1,187,000</b>	<b>\$1,000,000</b>	<b>\$2,372,000</b>

## Operational Costs

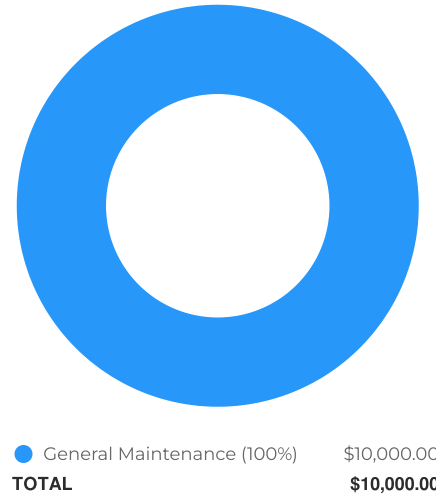
Total Budget (all years)  
**\$10K**

Project Total  
**\$10K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2029	FY2030	Total
General Maintenance	\$5,000	\$5,000	\$10,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$10,000</b>

# Neighborhood Traffic Calming Program (NTCP)

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## Overview

Request Owner	Jorge Gastelum, Community Development Director
Department	Development Services
Request Groups	CIP
Type	Capital Improvement
Project Number	62115

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## Description

In response to continued concerns about traffic speed in neighborhoods, this program will define the Goals, Objectives and Policies for the NTCP and shall serve as the adopted guidelines to follow for neighborhood participation. The NTCP will work in cooperation with neighborhoods to promote the preservation of the residential character of El Mirage neighborhoods and to help improve the overall quality of life. The NTCP is designed to address traffic speed concerns in residential areas of the City that may have a negative influence on the health, safety, and welfare of El Mirage citizens. Originally, this request was \$100,000 in FY2021 and \$100,000 in FY2022. There was \$100,000 in FY2021 and the request was modified to \$40,000 in each year from FY2022, FY2024 and FY2026.

A total of eighteen locations from fifteen requests have been received, with \$79,294 spent since the beginning of the program. After studies were conducted at those locations, thirteen locations were not warranted with the other five meeting the requirements for installation. See the attached NTCP Summary.

The 2021 National Community Survey found that 69% of El Mirage residents rate their neighborhoods as a favorable place to live, 54% rate the overall design or layout of residential areas positively, 49% consider their neighborhoods well-designed, and 73% feel it is important to focus on the overall design or layout of residential and commercial areas in the next two years.

Modified: Added FY2028 amount.

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## Images



Speed Cushions

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## Details

Division	Development Services - Engineering
Type of Project	Other
Strategic Priority	Quality Lifestyle
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

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## Supplemental Attachments

 [Policy for Speed Cushion Installation\(/resource/cg-prod-v2/projects/documents/46c6116a6fed4a633234.pdf\)](/resource/cg-prod-v2/projects/documents/46c6116a6fed4a633234.pdf)

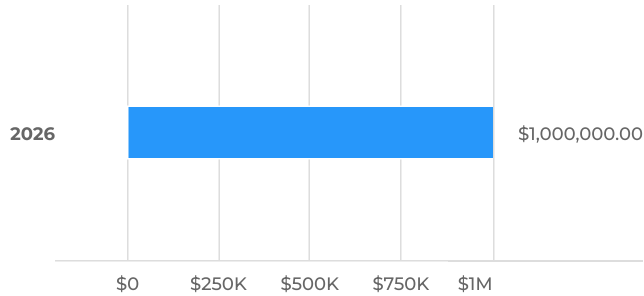
 [NTCP Summary \(12/24\)\(/resource/cg-prod-v2/projects/documents/1ee2a95da063097e17fa.pdf\)](/resource/cg-prod-v2/projects/documents/1ee2a95da063097e17fa.pdf)

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## Capital Cost

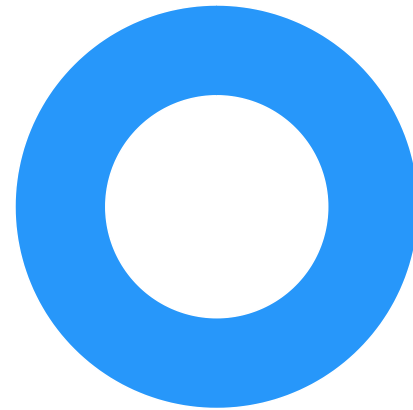
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,000,000</b>	<b>\$1M</b>	<b>\$1M</b>

Capital Cost by Year



● Engineering

Capital Cost for Budgeted Years



● Engineering (100%) \$1,000,000.00  
**TOTAL \$1,000,000.00**

### Capital Cost Breakdown

Capital Cost	FY2026	Total
Engineering	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

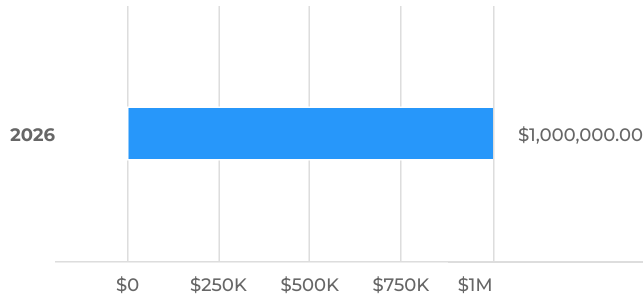
## Funding Sources

FY2026 Budget  
**\$1,000,000**

Total Budget (all years)  
**\$1M**

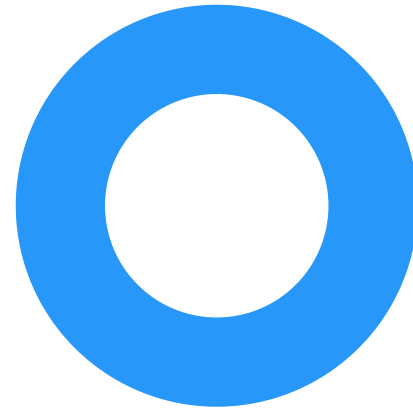
Project Total  
**\$1M**

Funding Sources by Year



● 131 - HURF

Funding Sources for Budgeted Years



● 131 - HURF (100%)

\$1,000,000.00

**TOTAL**

**\$1,000,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
131 - HURF	\$1,000,000	\$1,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

---

# **FINANCIAL SERVICES REQUESTS**

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# Finance Software Replacement

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## Overview

Request Owner	Robert Weddigen, Finance Manager
Department	Financial Services
Request Groups	CIP
Type	Capital Equipment
Project Number	62707

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## Description

This capital request is for new robust finance software as the City has identified problems with the current software provider.

Modified: Reduced ask by \$200,000 to \$800,000 due to software likely being software as a service.

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## Details

Division	Financial Services General
New Purchase or Replacement	Replacement
Strategic Priority	Effective Government
Project Status	Modified

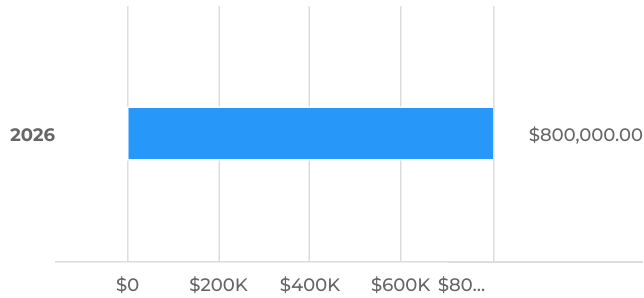
## Capital Cost

FY2026 Budget  
**\$800,000**

Total Budget (all years)  
**\$800K**

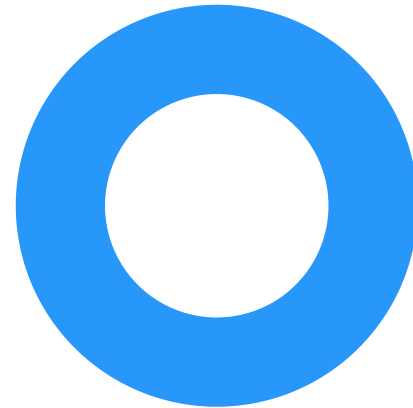
Project Total  
**\$800K**

Capital Cost by Year



● Software

Capital Cost for Budgeted Years



● Software (100%) \$800,000.00  
**TOTAL \$800,000.00**

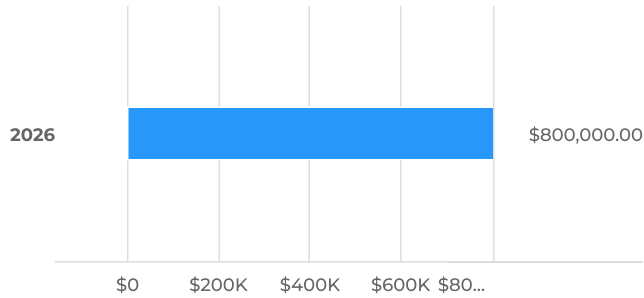
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Software	\$800,000	\$800,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>

## Funding Sources

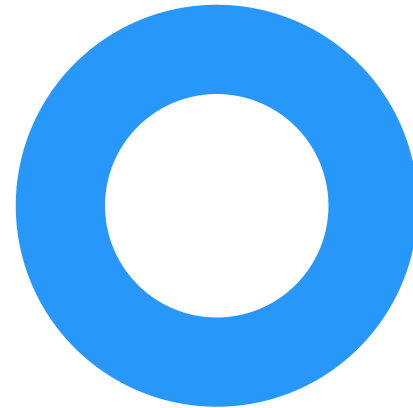
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$800,000</b>	<b>\$800K</b>	<b>\$800K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$800,000.00  
**TOTAL \$800,000.00**

### Funding Sources Breakdown

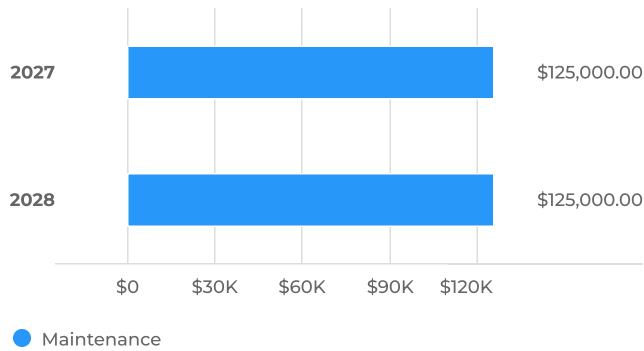
Funding Sources	FY2026	Total
111 - General	\$800,000	\$800,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>

## Operational Costs

Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2027	FY2028	Total
Maintenance	\$125,000	\$125,000	\$250,000
<b>Total</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$250,000</b>

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# **FIRE REQUESTS**

---

# Emergency Operations Center Wall Conversion

## Overview

Request Owner	Michael Long, Fire Chief
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Fire
Request Groups	New
Type	Capital Improvement

## Description

This project consists of converting the existing glass wall and sliding door in front of the El Mirage Fire Department's Fire Station training room/emergency operations center into a block wall. The swinging glass door located on the same wall will be upgraded with impact-resistant glass. . This issue was identified during a facility threat assessment conducted by the EMFD and EMPD this past year. The current configuration of a full glass wall and door poses a security and safety issue when the facility is in operation as the Cities Emergency Operations Center.

## Images

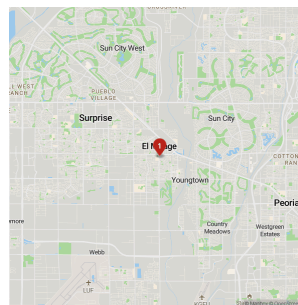


Glass wall

## Details

Division	Administration
Type of Project	Other
Strategic Priority	Safe Community
Grant Funding	No
Bond Eligible	No
Project Status	New

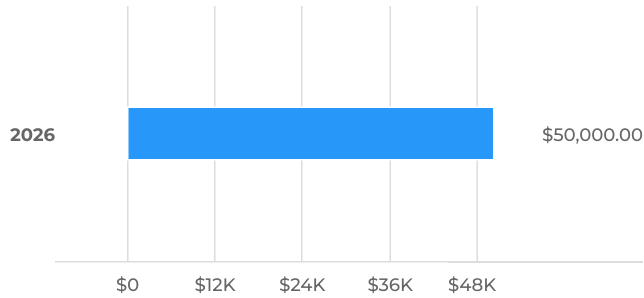
## Location



## Capital Cost

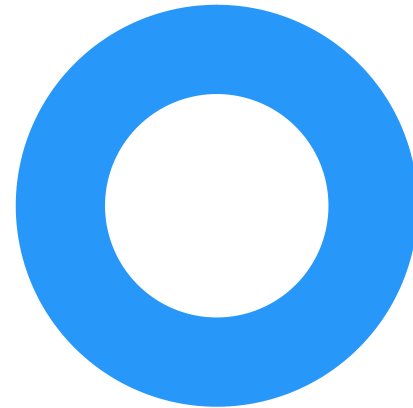
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$50,000.00  
**TOTAL \$50,000.00**

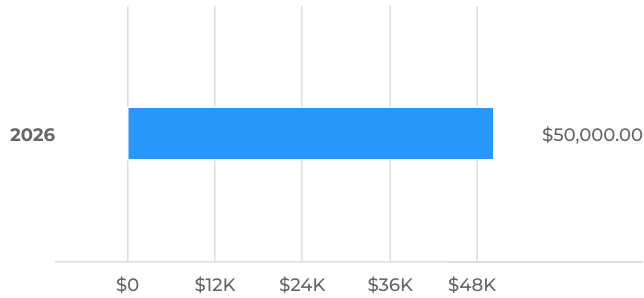
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Funding Sources

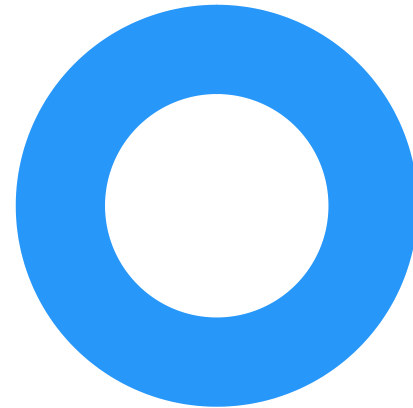
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

# Emergency-Vehicle Traffic Control Signal (EVTCS) Fire Station

## Overview

Request Owner	Michael Long, Fire Chief
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Fire
Request Groups	New
Type	Capital Improvement
Project Number	

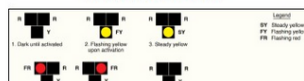
## Description

This project consists of design, engineering, installation of an Emergency-Vehicle Traffic Control Signal (EVTCS) in front of the El Mirage Fire Station. This project is based on the recommendation of a traffic study conducted by Lee Engineering in November 2024, which identified the need for improved traffic control measures to enhance emergency response efficiency and public safety.

## Images



Figure 11: EVTCS Operational Sequence



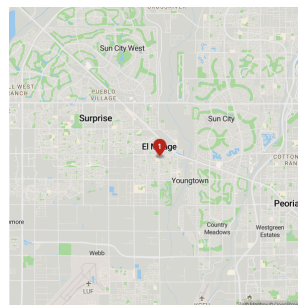
Emergency Traffic Light

## Details


Division	Administration
Type of Project	Other
Strategic Priority	Safe Community
Grant Funding	No
Bond Eligible	No
Project Status	New

## Location

Address: 13601 North El Mirage Road



## Supplemental Attachments

 [Emergency Traffic Light Study Report 11.2024\(/resource/cg-prod-v2/projects/documents/ded6f74e643d5597165a.pdf\)](/resource/cg-prod-v2/projects/documents/ded6f74e643d5597165a.pdf)

## Benefit to Community

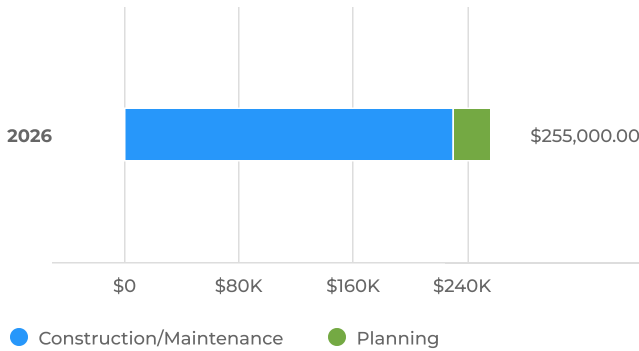
### Project Benefits:

- **Operational Efficiency:** The EVTCS will reduce delays and improve the reliability of emergency responses.
- **Increased Safety:** Both firefighters and the public will benefit from decreased accident risks. The current emergency signal light system is inadequate for visibility by traffic and regularly out of service.
- **Community Trust:** Demonstrates the City of El Mirage's commitment to public safety and effective resource allocation.

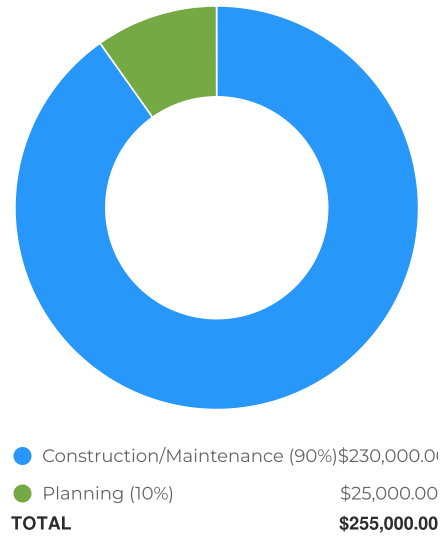
## Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$255,000</b>	<b>\$255K</b>	<b>\$255K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



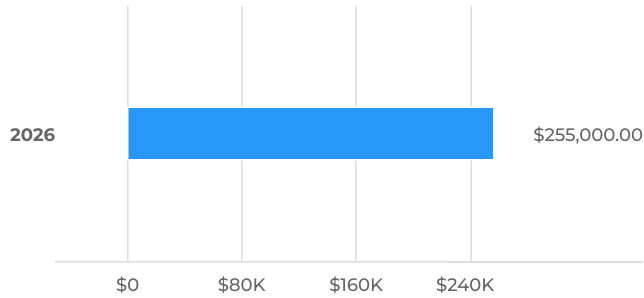
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Planning	\$25,000	\$25,000
Construction/Maintenance	\$230,000	\$230,000
<b>Total</b>	<b>\$255,000</b>	<b>\$255,000</b>

## Funding Sources

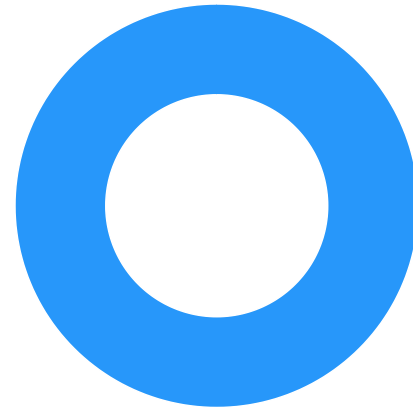
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$255,000</b>	<b>\$255K</b>	<b>\$255K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$255,000.00  
**TOTAL \$255,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$255,000	\$255,000
<b>Total</b>	<b>\$255,000</b>	<b>\$255,000</b>

# Fire Apparatus (Fire Suppression Vehicle) Replacement Program

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## Overview

Request Owner	Michael Long, Fire Chief
Department	Fire
Request Groups	CIP
Type	Capital Equipment
Project Number	62201

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## Description

Purchase of a 2 (two ) new apparatus' (Engine) as replacements for a currently in-service 2010 Ferrara reserve apparatus (Engine) that has exhausted its standard usable life, and a 2017 Pierce apparatus (Engine) that due to continued significant maintenance, repair costs, and increased out of service time. This request includes costs related to design, construction, equipment, computers, communications systems, and installation of locally appropriated items necessary to place apparatus in service. Currently, the delivery time for a spec built apparatus currently in process from contract, production time, and delivery is between 14–16 months.

The apparatus' will consist of a crew cab/compartment, a minimum of a 380 hp diesel engine, a minimum 500-gallon water tank, foam system, minimum 1250 gallons per minute pump, automatic transmission, 4 cross lay hose bays, and a complete complement of ground ladders. This fire apparatus will be a spec-built apparatus that meets the needs and specifications of the City of El Mirage and its fire suppression requirements.

The currently in-service 2010 Ferrara apparatus is beyond its service life, resulting in an increasing number of costly non-warranted repairs and increased out-of-service time. This unit has served 10 years in front line service and reserve unit status for the last 5 years. The new apparatus would be placed in service as the front line engine with an expected life of 10 years, with an additional 5 years as a reserve unit. The purchase and replacement of this apparatus will ensure and enhance the ability of the El Mirage Fire Department to continue providing this high level of service.

The currently in-service 2017 Pierce apparatus continues to experience significant maintenance, repair costs, and increased out of service time. With the current out of service time, this unit places extreme burden on the department to maintain sufficient in-service apparatus to serve the community. With the past service history of this unit, the maintenance, repair costs and out of service time is projected to increase significantly over the next several years. Based on the current trend, this unit will not be serviceable to its scheduled end of service time.

Modified: Request to move replacement of fire apparatus #1008, currently on the 5-year city CIP schedule for FY 26/27 ro Fy25/26, and replacement of fire apparatus #1013, on schedule for FY 30/31 replacement, to FY27/28 to accommodate delivery time for a spec built apparatus currently in process from contract, production time, and delivery is between 14–16 months.

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## Images



Replacement Fire Engine

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## Details

Division	Operations
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Safe Community
Grant Funding	No
Bond Eligible	No

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Supplemental Attachments

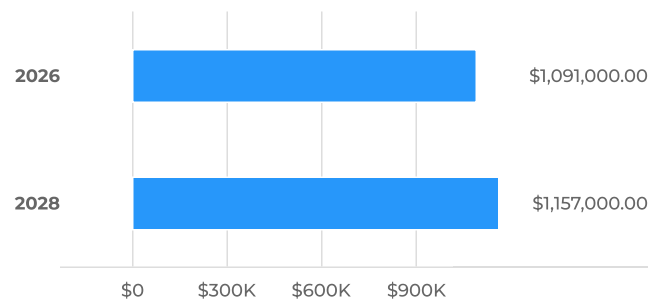
 [Vehicle form\(/resource/cg-prod-v2/projects/documents/937fa57b5b43f985ab77.xlsx\)](#)

 [Specs\(/resource/cg-prod-v2/projects/documents/01e998ddc68f587c807a.pdf\)](#)

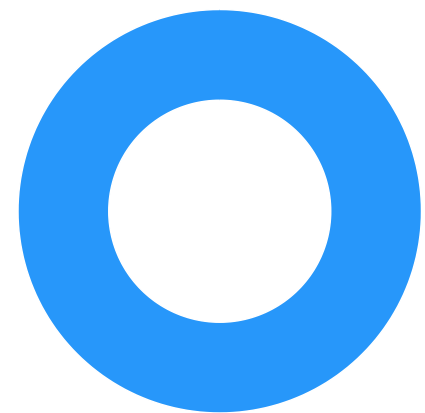
**Capital Cost**

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,091,000</b>	<b>\$2.248M</b>	<b>\$2.248M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



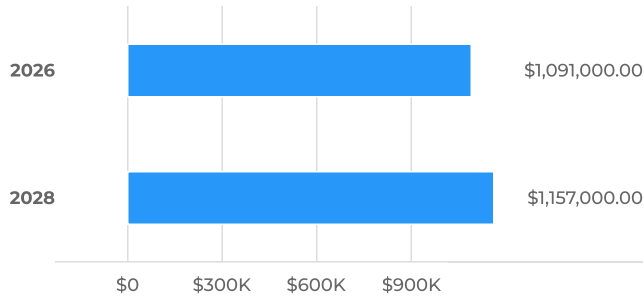
● Vehicle Cost (100%) \$2,248,000.00  
**TOTAL \$2,248,000.00**

Capital Cost Breakdown			
Capital Cost	FY2026	FY2028	Total
Vehicle Cost	\$1,091,000	\$1,157,000	\$2,248,000
<b>Total</b>	<b>\$1,091,000</b>	<b>\$1,157,000</b>	<b>\$2,248,000</b>

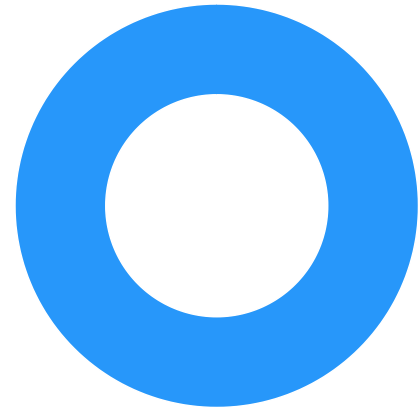
## Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,091,000</b>	<b>\$2.248M</b>	<b>\$2.248M</b>

Funding Sources by Year



Funding Sources for Budgeted Years



● 111 - General (100%) \$2,248,000.00  
**TOTAL \$2,248,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	FY2028	Total
111 - General	\$1,091,000	\$1,157,000	\$2,248,000
<b>Total</b>	<b>\$1,091,000</b>	<b>\$1,157,000</b>	<b>\$2,248,000</b>

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# **HIGHWAYS AND STREETS REQUESTS**

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# Cactus Road Resurfacing

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2026
Est. Completion Date	05/30/2027
Department	Highways and Streets
Request Groups	CIP
Type	Capital Improvement

## Description

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management plan, a 30 year maintenance cycle for all City roadways. This allows for roadways to receive recommended treatments to extend their useful life efficiently. There are a variety of treatments available. Attached to this project are a general list of treatments and when they are applicable.

This project is the mill and overlay of Cactus Road between Dysart Road and Main Street. These areas on Cactus Road have exceeded the service life of surface maintenance treatments and are recommended for a higher level pavement treatment - a mill and overlay process. In this process, the top 1.5" to 2" of the roadway will be removed and replaced with new asphalt.

Pricing for the project is calculated through the analysis of a past mill and overlay project with market inflation applied.

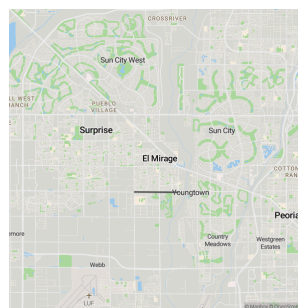
## Images



## Details

Type of Project	Resurface Current Road
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

## Location



## Supplemental Attachments

 [PASER Rating Chart\(/resource/cg-prod-v2/projects/documents/e6d2618219bb5c59e804.pdf\)](/resource/cg-prod-v2/projects/documents/e6d2618219bb5c59e804.pdf)

Street maintenance recommended repair based on condition

 [Pavement Maintenance Methods\(/resource/cg-prod-v2/projects/documents/10da1cdfbd3618335534.png\)](/resource/cg-prod-v2/projects/documents/10da1cdfbd3618335534.png)

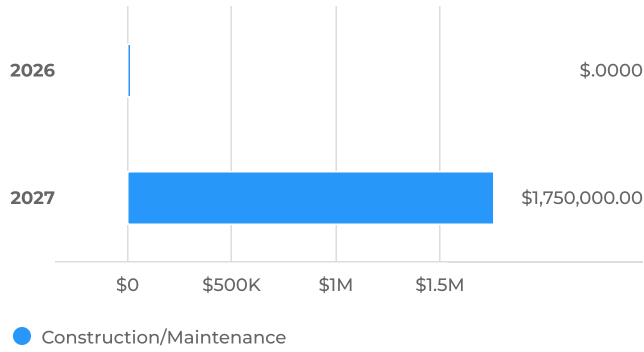
 [Cactus Road Resurfacing Project Area\(/resource/cg-prod-v2/projects/documents/50831f07d94458f3581c.jpg\)](/resource/cg-prod-v2/projects/documents/50831f07d94458f3581c.jpg)

## Capital Cost

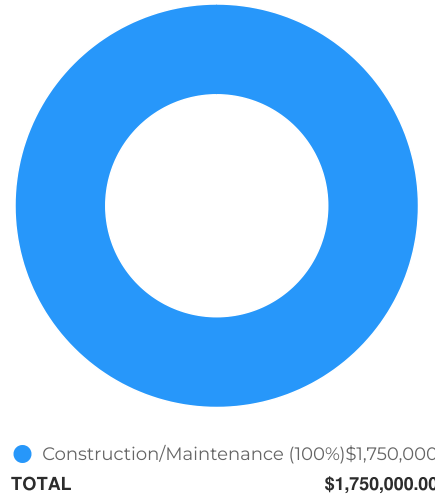
Total Budget (all years)  
**\$1.75M**

Project Total  
**\$1.75M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

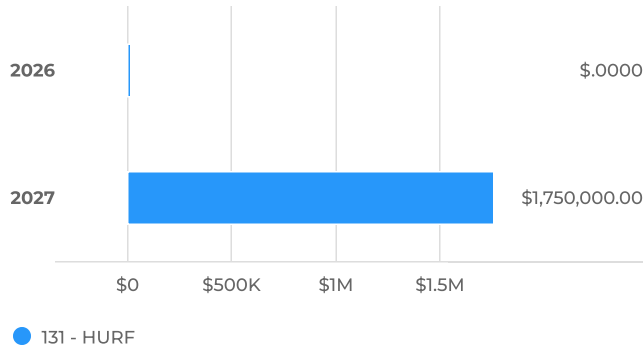
Capital Cost	FY2026	FY2027	Total
Construction/Maintenance	\$0	\$1,750,000	\$1,750,000
<b>Total</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>

## Funding Sources

Total Budget (all years)  
**\$1.75M**

Project Total  
**\$1.75M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
131 - HURF	\$0	\$1,750,000	\$1,750,000
<b>Total</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>

# El Mirage Original Town Site Residential Road Resurfacing

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2028
Est. Completion Date	06/30/2029
Department	Highways and Streets
Request Groups	CIP
Type	Capital Improvement

## Description

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management plan, a 30 year maintenance cycle for all City roadways. This allows for roadways to receive recommended treatments to extend their useful life efficiently. There are a variety of treatments available. Attached to this project are a general list of treatments and when they are applicable.

This project is the mill and overlay of selected roads in the downtown neighborhood area. The City's pavement management program provides preventative treatments such as seal coating and crack sealing for roadways that have years remaining in their service life. These areas in the downtown residential area have exceeded the service life of the pavement management program and are recommended for a higher level pavement treatment - a mill and overlay process. In this process, the top 1.5" to 2" of the roadway will be removed and replaced with new asphalt. Pricing for the project is calculated through the analysis of a past mill and overlay project with market inflation applied. This request will look for grant funding first.

Pricing for the project is calculated through the analysis of a past mill and overlay project with market inflation applied.

Modified: Renamed project.

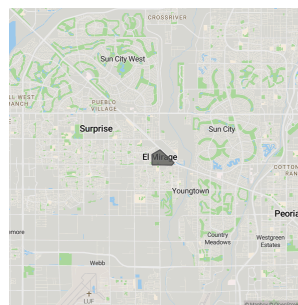
## Images




## Details


Type of Project	Resurface Current Road
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified


## Location




## Supplemental Attachments

 [Original Town Site Residential Resurfacing Project\(/resource/cg-prod-v2/projects/documents/a64e7d19d8c3b837a1ec.pdf\)](/resource/cg-prod-v2/projects/documents/a64e7d19d8c3b837a1ec.pdf)

 [El Mirage Pavement Maintenance Methods\(/resource/cg-prod-v2/projects/documents/91038688b3f6267aaccb.jpg\)](/resource/cg-prod-v2/projects/documents/91038688b3f6267aaccb.jpg)

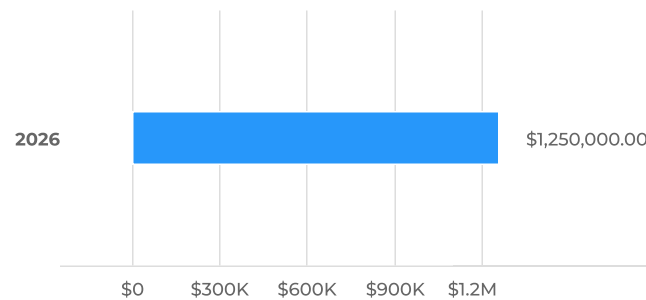
 [PASER Rating Summary\(/resource/cg-prod-v2/projects/documents/fb3b2103159107457937.pdf\)](/resource/cg-prod-v2/projects/documents/fb3b2103159107457937.pdf)

 [Mill & Overlay Area Map\(/resource/cg-prod-v2/projects/documents/057af2f8815d092dd154.pdf\)](/resource/cg-prod-v2/projects/documents/057af2f8815d092dd154.pdf)

### Capital Cost

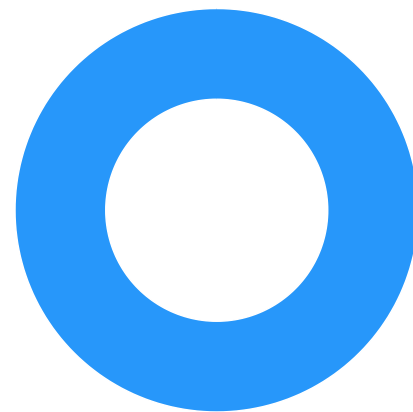
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,250,000</b>	<b>\$1.25M</b>	<b>\$1.25M</b>

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



**TOTAL** **\$1,250,000.00**

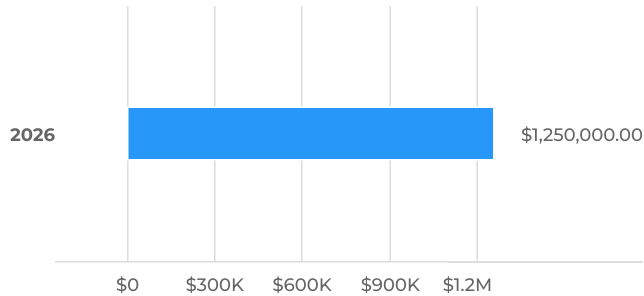
#### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$1,250,000	\$1,250,000
<b>Total</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>

## Funding Sources

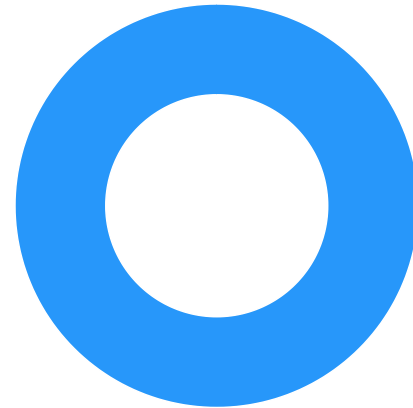
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,250,000</b>	<b>\$1.25M</b>	<b>\$1.25M</b>

Funding Sources by Year



● 131 - HURF

Funding Sources for Budgeted Years



● 131 - HURF (100%) \$1,250,000.00  
**TOTAL \$1,250,000.00**

Funding Sources Breakdown		
Funding Sources	FY2026	Total
131 - HURF	\$1,250,000	\$1,250,000
<b>Total</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>

# MAG Funded Street Sweeper

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## Overview

Request Owner	Nick Russo, Public Works Director
Department	Highways and Streets
Request Groups	CIP
Type	Capital Equipment
Project Number	62501

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## Description

Replace existing street sweeper with MAG Funded option in FY29. This item is about 95% covered by the grant with 5% of the cost as a City match.

The unit to be replaced is vehicle #2965, a 2014 Tymco 600 street sweeper.

The 2021 National Community Survey found that 46% of El Mirage residents rate the quality of its water system favorably compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

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## Images



Street Sweeper

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## Details

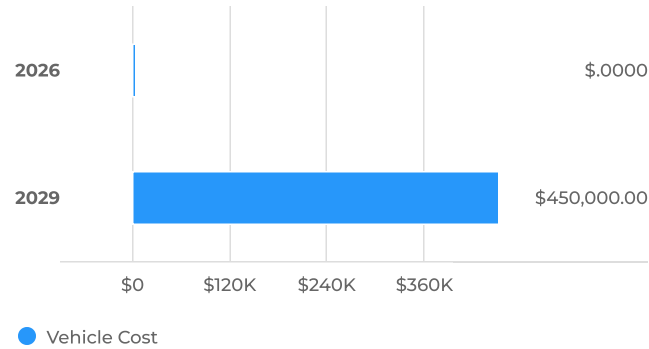
Division	Operations
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	Yes
Bond Eligible	No
Project Status	Modified

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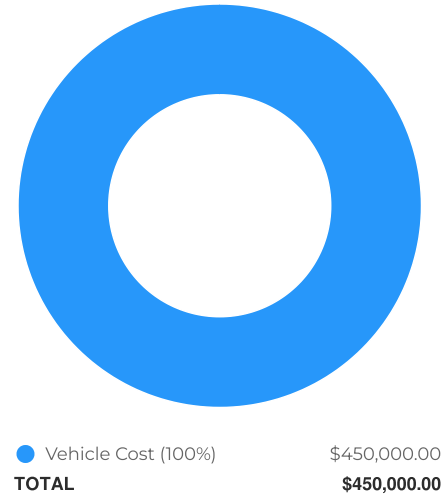
## Capital Cost

Total Historical	Total Budget (all years)	Project Total
<b>\$400,000</b>	<b>\$450K</b>	<b>\$850K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



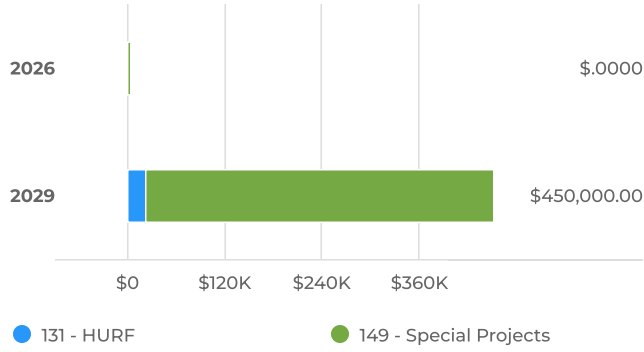
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2029	Total
Vehicle Cost	\$400,000	\$0	\$450,000	\$850,000
<b>Total</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$850,000</b>

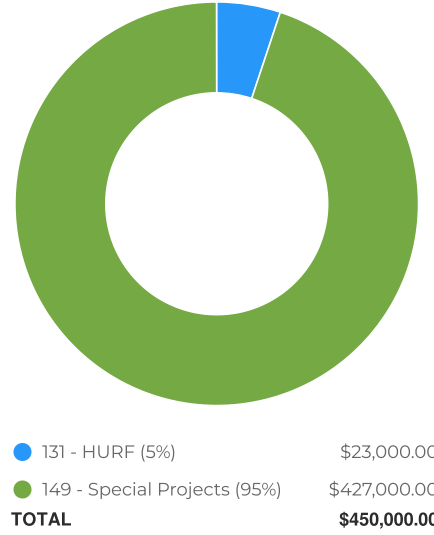
## Funding Sources

Total Historical	Total Budget (all years)	Project Total
<b>\$400,000</b>	<b>\$450K</b>	<b>\$850K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



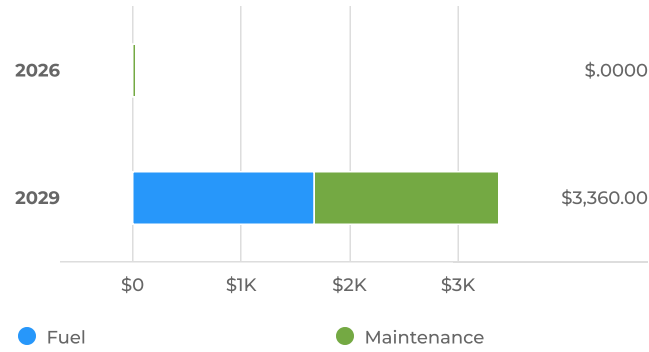
### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2029	Total
131 - HURF	\$0	\$0	\$23,000	\$23,000
149 - Special Projects	\$400,000	\$0	\$427,000	\$827,000
<b>Total</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$850,000</b>

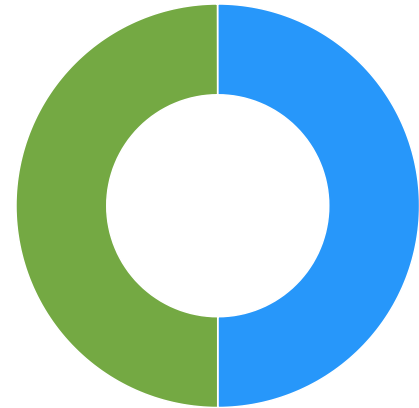
## Operational Costs

Total Historical	Total Budget (all years)	Project Total
<b>\$3,360</b>	<b>\$3.36K</b>	<b>\$6.72K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



Fuel (50%)	\$1,680.00
Maintenance (50%)	\$1,680.00
<b>TOTAL</b>	<b>\$3,360.00</b>

### Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2029	Total
Fuel	\$1,680	\$0	\$1,680	\$3,360
Maintenance	\$1,680	\$0	\$1,680	\$3,360
<b>Total</b>	<b>\$3,360</b>	<b>\$0</b>	<b>\$3,360</b>	<b>\$6,720</b>

# Pavement Management Program

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2030
Department	Highways and Streets
Request Groups	CIP
Type	Capital Improvement
Project Number	62052

## Description

The Public Works department evaluates all City roadways using the Pavement Surface Evaluation and Rating (PASER) system to determine the necessary treatment required. The necessary treatment is then placed in the City's pavement management plan, a 30 year maintenance cycle for all City roadways. This allows for roadways to receive recommended treatments to extend their useful life efficiently. There are a variety of treatments available. Attached to this CIP are a general list of treatments and when they are applicable.

Pricing for the project is calculated through the analysis of past maintenance projects and market pricing.

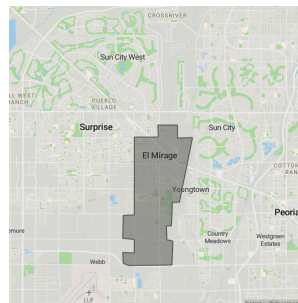
The 2021 National Community Survey found that 67% of El Mirage residents rank the quality of city pavement highly, 76% consider it easy to travel by car in the city, and 67% feel it is important to focus on the overall quality of the transportation system in the next two years.

Modified: Add FY30 and edited GL

## Details

Division	Operations
Type of Project	Other
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Modified

## Location



## Supplemental Attachments

 [Pavement Maintenance Program Treatment Methods\(/resource/cg-prod-v2/projects/documents/5a578593e5ffd1aa9643.png\)](/resource/cg-prod-v2/projects/documents/5a578593e5ffd1aa9643.png)

 [Master Pavement Maintenance Tracker\(/resource/cg-prod-v2/projects/documents/c0d227bfe02b60c8dc95.xlsx\)](/resource/cg-prod-v2/projects/documents/c0d227bfe02b60c8dc95.xlsx)

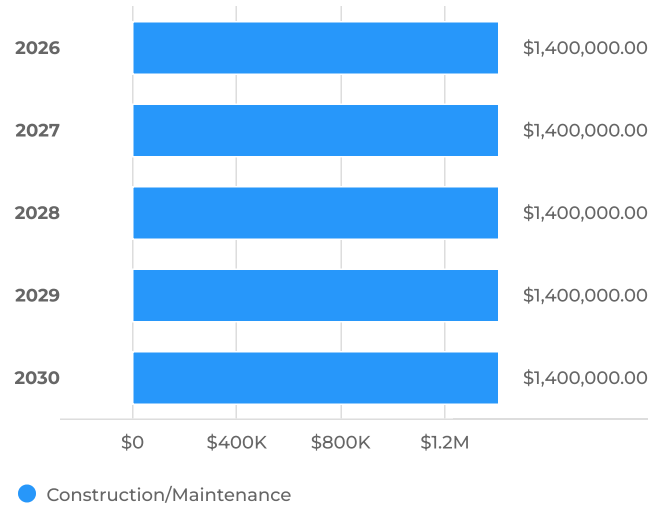
## Benefit to Community

The pavement maintenance program provides the community with roadways that are kept up to a standardized condition. Planning for treatments and maintenance over a regular cycle provides for a greater useful life of the roadways and saves City resources in the long term.

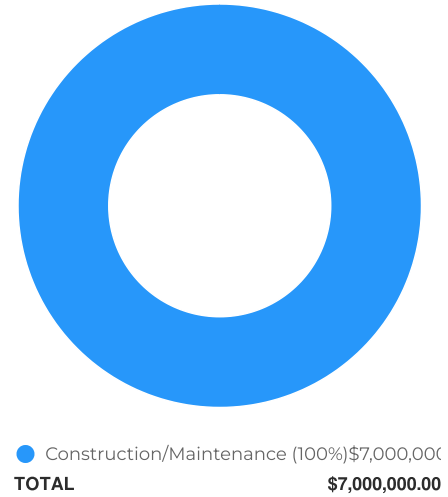
## Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$7M</b>	<b>\$8.4M</b>

Capital Cost by Year



Capital Cost for Budgeted Years

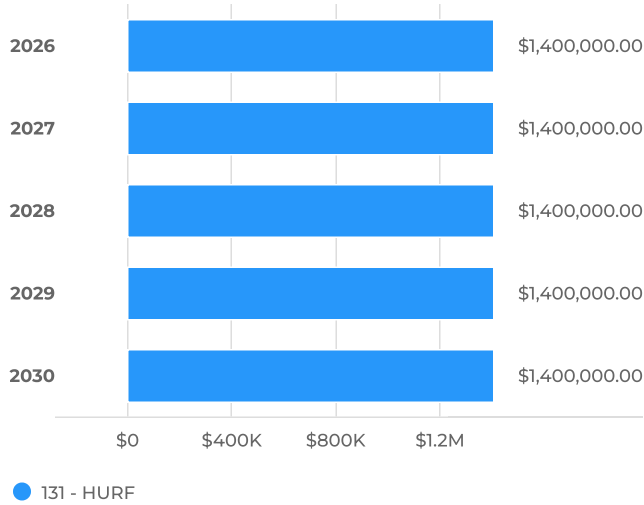


Capital Cost Breakdown							
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$8,400,000
<b>Total</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$8,400,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$7M</b>	<b>\$8.4M</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
131 - HURF	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$8,400,000
<b>Total</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$8,400,000</b>

# Vehicle Replacement Program - HURF

---

## Overview

Request Owner	Nick Russo, Public Works Director
Department	Highways and Streets
Request Groups	CIP
Type	Capital Equipment

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## Description

Replace existing vehicles in the Streets Department. These vehicles are used to transport field staff, tools, and equipment to various locations throughout the City to complete tasks related to the streets division. Incremental cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using the IRS Standard Mileage Rate of \$0.67 per mile. Costs were calculated by multiplying the average number of miles per year for a Public Works vehicle (6000) times the IRS Standard Mileage Rate. Operational costs are administratively projected at 50/50 between fuel/maintenance.

Vehicle to be replaced is #6816, a 2010 Ford Ranger. Replacement vehicle will be Chevy 2500 with service body.

Grant funding will be pursued for this item when eligible. Electric vehicle (EV) options may be substituted for gas powered vehicles where applicable.

The 2021 National Community Survey found that 46% of El Mirage residents rate the quality of its water system favorably compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified - Added \$75,000 of anticipated costs in FY2028 to reflect pricing for the all-inclusive vehicle.

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## Images



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## Details

Division	Operations
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	No
Bond Eligible	No
Project Status	Modified

## Capital Cost

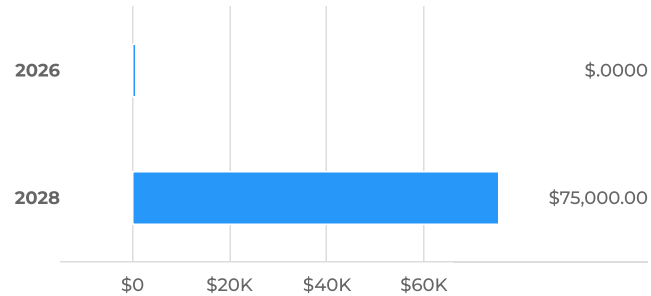
Total Budget (all years)

**\$75K**

Project Total

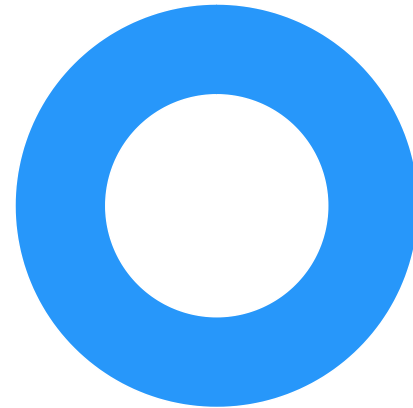
**\$75K**

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%)

\$75,000.00

**TOTAL**

**\$75,000.00**

### Capital Cost Breakdown

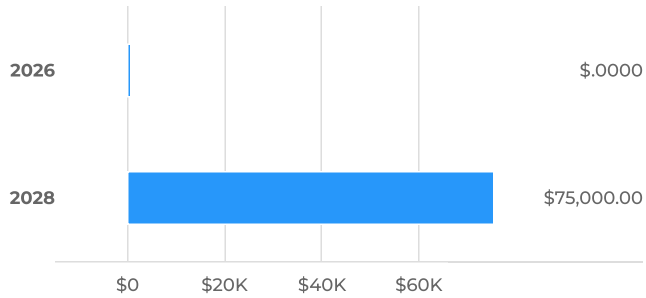
Capital Cost	FY2026	FY2028	Total
Vehicle Cost	\$0	\$75,000	\$75,000
<b>Total</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>

## Funding Sources

Total Budget (all years)  
**\$75K**

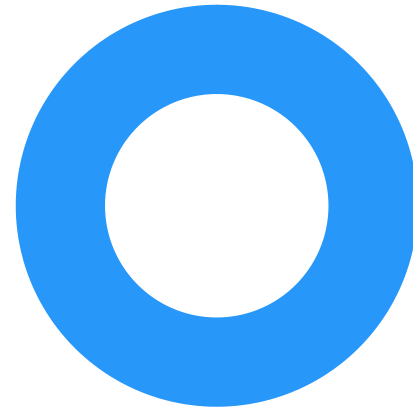
Project Total  
**\$75K**

Funding Sources by Year



● 131 - HURF

Funding Sources for Budgeted Years



● 131 - HURF (100%)

\$75,000.00

**TOTAL**

**\$75,000.00**

### Funding Sources Breakdown

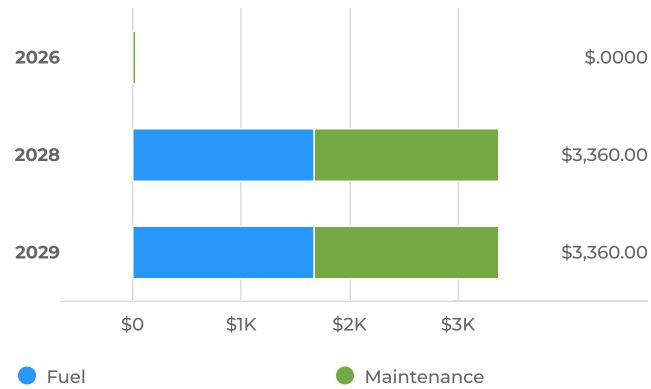
Funding Sources	FY2026	FY2028	Total
131 - HURF	\$0	\$75,000	\$75,000
<b>Total</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>

## Operational Costs

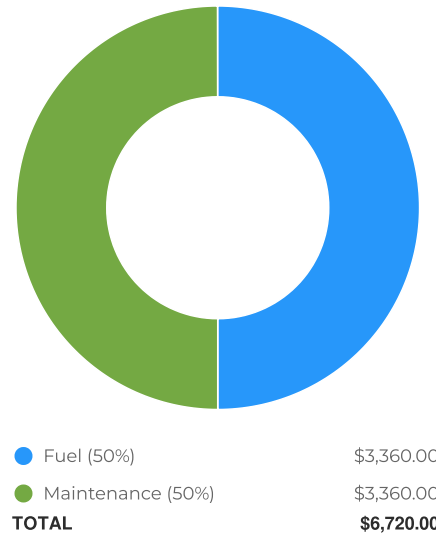
Total Budget (all years)  
**\$6.72K**

Project Total  
**\$6.72K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2028	FY2029	Total
Fuel	\$0	\$1,680	\$1,680	\$3,360
Maintenance	\$0	\$1,680	\$1,680	\$3,360
<b>Total</b>	<b>\$0</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$6,720</b>

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# **INFORMATION TECHNOLOGY REQUESTS**

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# Core Network Switch Replacement - City Hall

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	New
Type	Capital Equipment

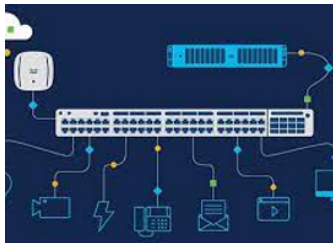
---

## Description

The network core switch (group) at the City Hall was installed in 2020. The network equipment is planned for a lifespan of 7 years, but may be expanded if security updates are continued beyond that time. The core switch handles all the network traffic in the City and this switch acts as a high-performance foundation to facilitate the El Mirage Data Center design. The new device will have more processing power than the existing unit and will provide fast switching for servers, applications, and high-speed connectivity for each of our sites that are connected via fiber optic cable.

---

## Images



## Details

New Purchase or Replacement	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Project Status	New

---

## Capital Cost

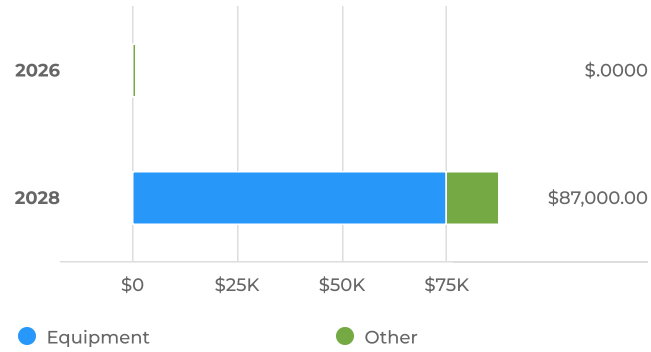
Total Budget (all years)

**\$87K**

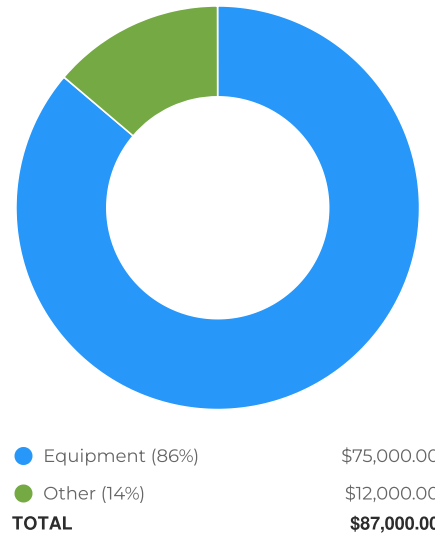
Project Total

**\$87K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

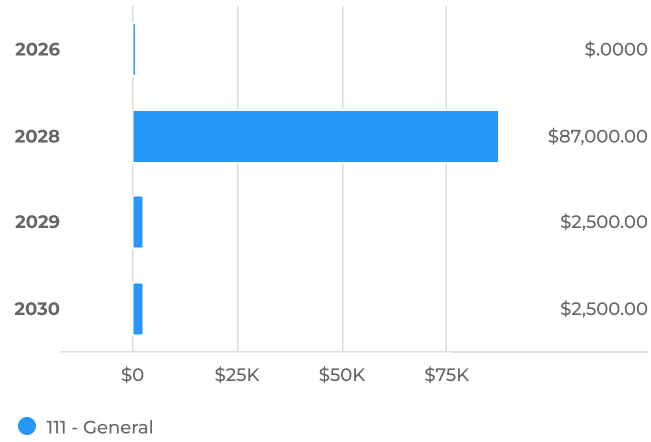
Capital Cost	FY2026	FY2028	Total
Equipment	\$0	\$75,000	\$75,000
Other	\$0	\$12,000	\$12,000
<b>Total</b>	<b>\$0</b>	<b>\$87,000</b>	<b>\$87,000</b>

## Funding Sources

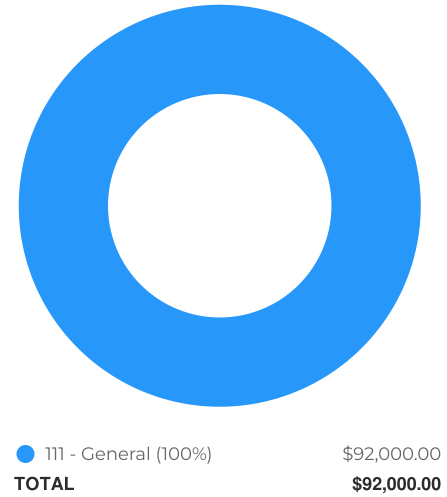
Total Budget (all years)  
**\$92K**

Project Total  
**\$92K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

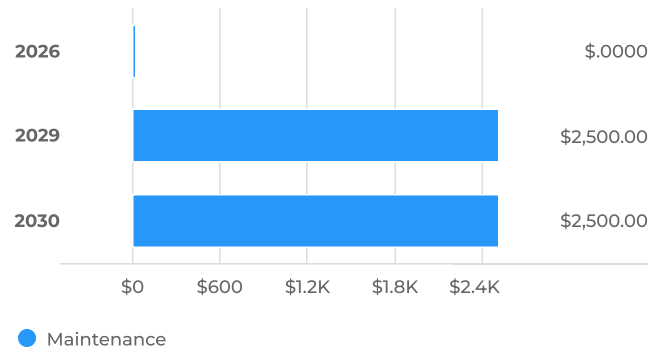
Funding Sources	FY2026	FY2028	FY2029	FY2030	Total
111 - General	\$0	\$87,000	\$2,500	\$2,500	\$92,000
<b>Total</b>	<b>\$0</b>	<b>\$87,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$92,000</b>

## Operational Costs

Total Budget (all years)  
**\$5K**

Project Total  
**\$5K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2029	FY2030	Total
Maintenance	\$0	\$2,500	\$2,500	\$5,000
<b>Total</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$5,000</b>

# Core Network Switch Replacement - Police Department

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	New
Type	Capital Equipment

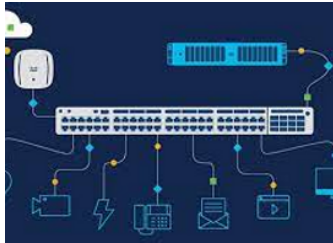
---

## Description

The original network core switch (group) at the Police Department was installed in 2013. The switches (2) will lose security updates in October 2025. The core switch handles all the network traffic at the Police Department and part of the phone system. The new device will have more processing power than the existing unit and will provide fast switching for servers, applications, and high-speed connectivity to other sites that are connected via fiber optic cable.

---

## Images



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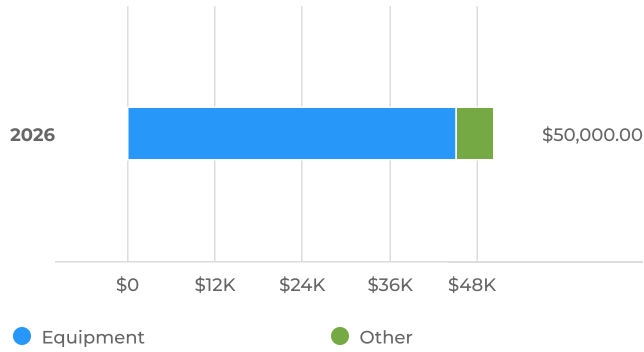
## Details

New Purchase or Replacement	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Project Status	New

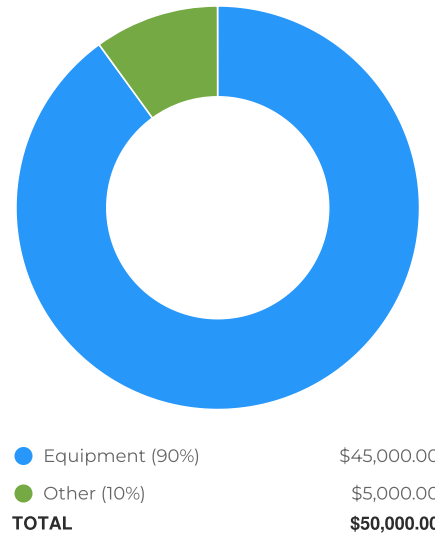
## Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



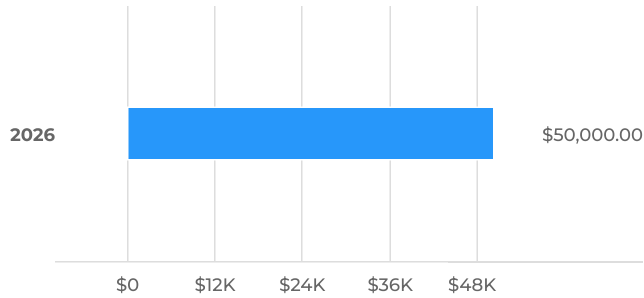
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Equipment	\$45,000	\$45,000
Other	\$5,000	\$5,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Funding Sources

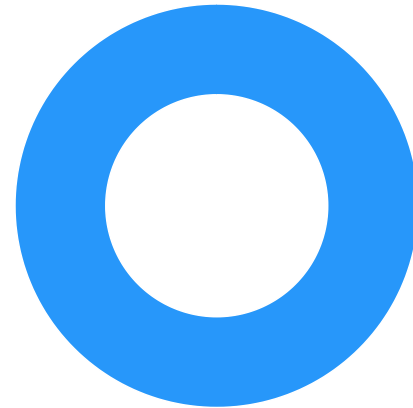
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%)	\$50,000.00
<b>TOTAL</b>	<b>\$50,000.00</b>

### Funding Sources Breakdown

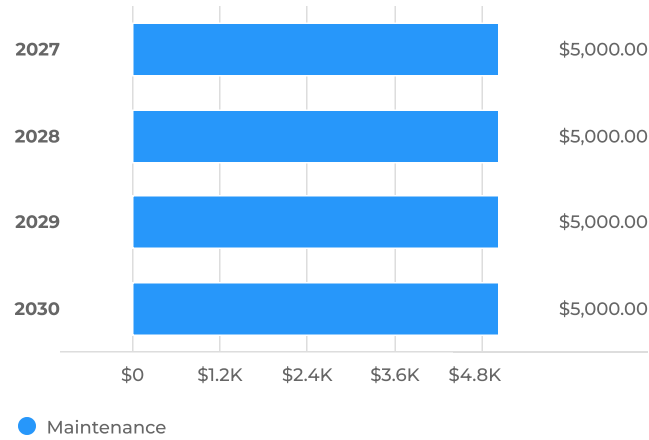
Funding Sources	FY2026	Total
111 - General	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Operational Costs

Total Budget (all years)  
**\$20K**

Project Total  
**\$20K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	FY2030	Total
Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$20,000</b>

# Council Chambers Closed Captioning Solution

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	CIP, To Discuss with Council
Type	Capital Equipment

---

## Description

The city has been requested to provide closed captioning services in the council chambers for public meetings. This CIP item would provide a captioning solution in the room so that both audience and council members are able to use it for public meetings.

---

## Details

New Purchase or Replacement	New
Strategic Priority	Effective Government
Grant Funding	No
Project Status	New

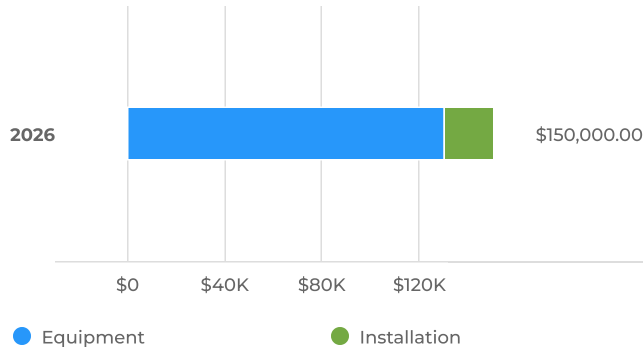
## Capital Cost

FY2026 Budget  
**\$150,000**

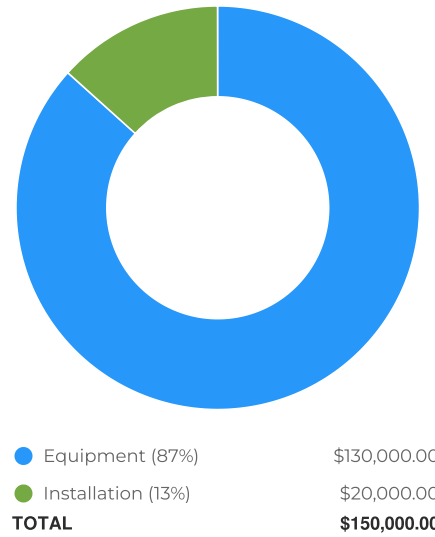
Total Budget (all years)  
**\$150K**

Project Total  
**\$150K**

Capital Cost by Year



Capital Cost for Budgeted Years



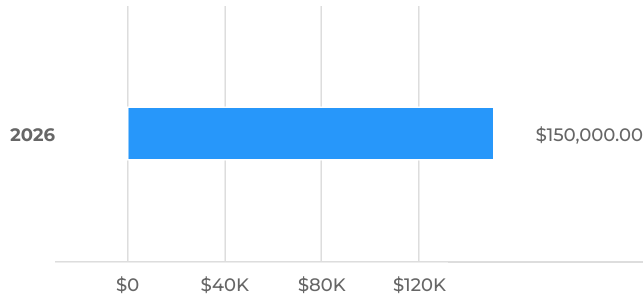
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Equipment	\$130,000	\$130,000
Installation	\$20,000	\$20,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

## Funding Sources

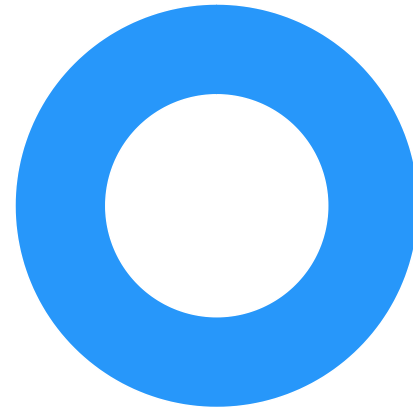
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$150,000</b>	<b>\$150K</b>	<b>\$150K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$150,000.00  
**TOTAL \$150,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

# MDC Replacements

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	New
Type	Capital Equipment

---

## Description

The City Council approved the Special Project to purchase Mobile Data Computers (MDC) in November 2023. To keep the technology current and officers using reliable equipment in the police vehicles, the units are planned for replacement every five years (Nov 2028). New technologies will be evaluated in preparation for this project. The city will look to take advantage of upgraded cellular connectivity, better processors, and newer screen technology. The police department currently has 43 MDC units.

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## Images



## Details

New Purchase or Replacement	Replacement
Strategic Priority	Safe Community
Grant Funding	No
Project Status	New

---

## Capital Cost

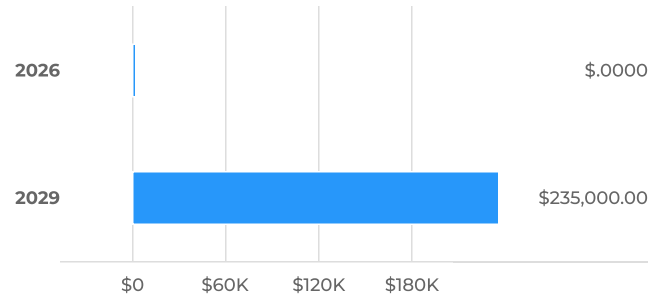
Total Budget (all years)

**\$235K**

Project Total

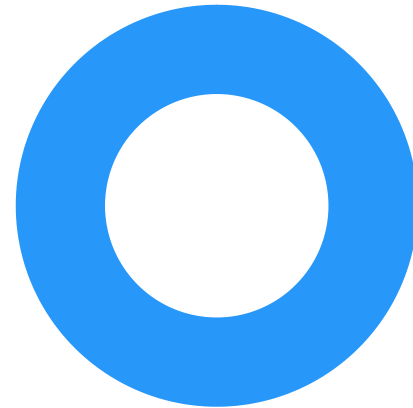
**\$235K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$235,000.00  
**TOTAL \$235,000.00**

### Capital Cost Breakdown

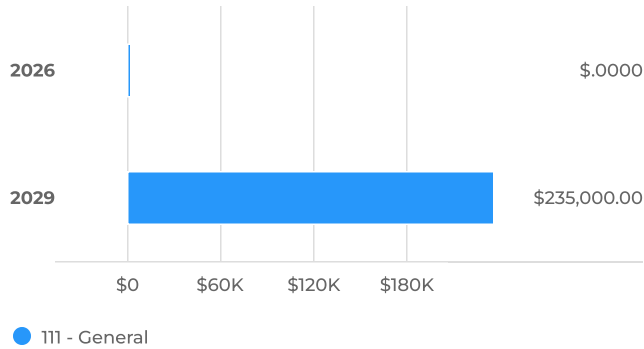
Capital Cost	FY2026	FY2029	Total
Equipment	\$0	\$235,000	\$235,000
<b>Total</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$235,000</b>

## Funding Sources

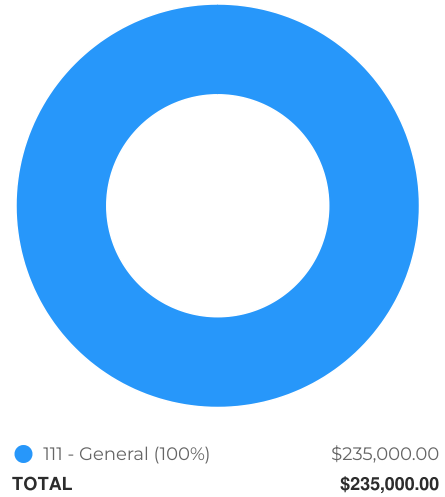
Total Budget (all years)  
**\$235K**

Project Total  
**\$235K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2026	FY2029	Total
111 - General	\$0	\$235,000	\$235,000
<b>Total</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$235,000</b>

# Network Switching Equipment Replacement

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	CIP
Type	Capital Equipment

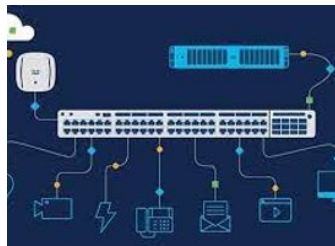
## Description

El Mirage uses access switches for connectivity of all devices. This includes computers, phones, security cameras, printers and others. Each location is designed with redundancy and security in mind. To manage this, the same model network switch is used to allow for seamless management throughout the city. Each building's network closet has at least 2 switches that are configured in a stack. A stack combines two or more switches into one logical switch with a single management address. The current model switch was first installed in 2017 and will reach its End of Life (EOL) in fiscal year 2027. Once it reaches its EOL, it will no longer receive patches for security vulnerabilities.

### Number of access switches in use throughout the city

City Hall	Police Dept.	Court	Customer Service	Cada Uno Building (Code Enforcement)	Fire Dept.	Public Works (includes SCADA environment)
6	7	2	2	2	2	9

## Images




Network Switch

## Details

New Purchase or Replacement	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Project Status	Unmodified

## Supplemental Attachments

 [Network Switch Replacement and Repurposing Process\(/resource/cg-prod-v2/projects/documents/54ebe89b41be4ad7df42.pdf\)](#)

## Capital Cost

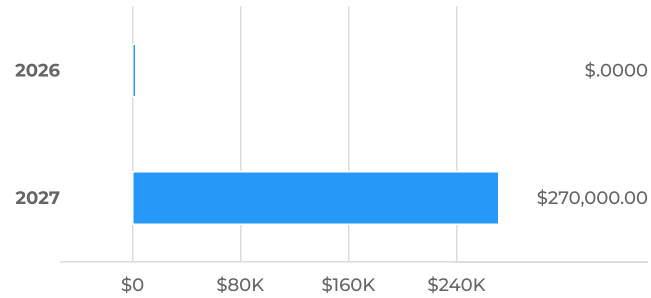
Total Budget (all years)

**\$270K**

Project Total

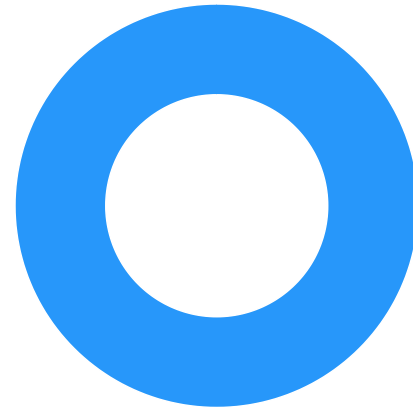
**\$270K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%)

\$270,000.00

**TOTAL**

**\$270,000.00**

### Capital Cost Breakdown

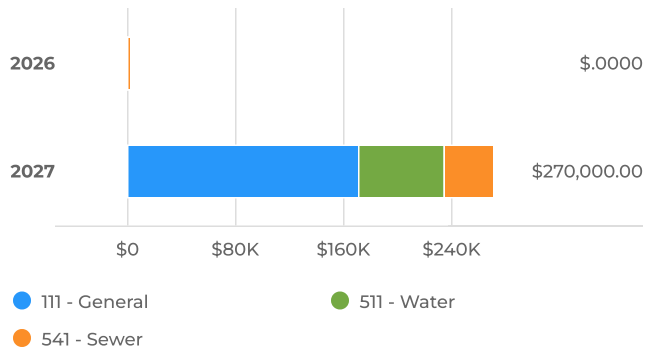
Capital Cost	FY2026	FY2027	Total
Equipment	\$0	\$270,000	\$270,000
<b>Total</b>	<b>\$0</b>	<b>\$270,000</b>	<b>\$270,000</b>

## Funding Sources

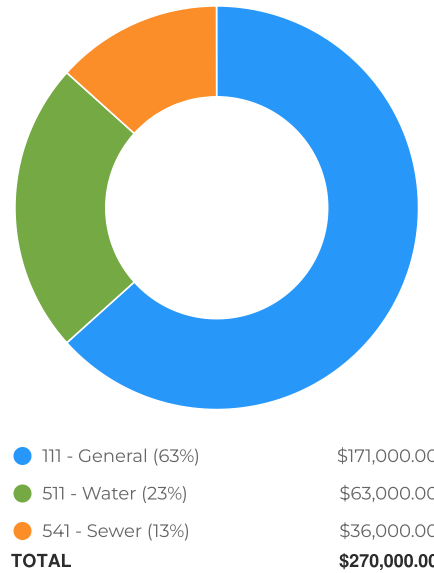
Total Budget (all years)  
**\$270K**

Project Total  
**\$270K**

Funding Sources by Year



Funding Sources for Budgeted Years



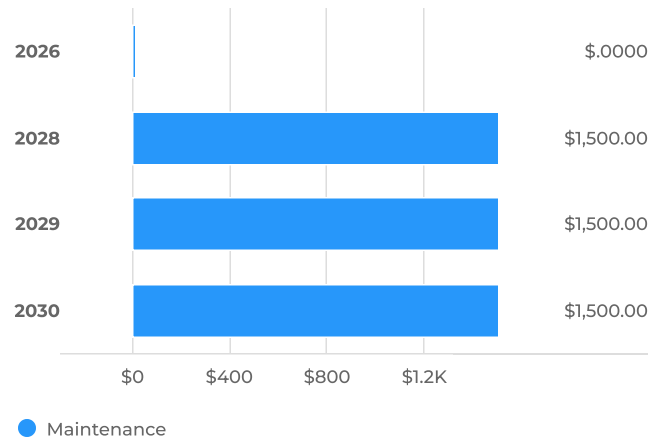
Funding Sources Breakdown			
Funding Sources	FY2026	FY2027	Total
111 - General	\$0	\$171,000	\$171,000
511 - Water	\$0	\$63,000	\$63,000
541 - Sewer	\$0	\$36,000	\$36,000
<b>Total</b>	<b>\$0</b>	<b>\$270,000</b>	<b>\$270,000</b>

## Operational Costs

Total Budget (all years)  
**\$4.5K**

Project Total  
**\$4.5K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2028	FY2029	FY2030	Total
Maintenance	\$0	\$1,500	\$1,500	\$1,500	\$4,500
<b>Total</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$4,500</b>

# Security Camera Network Video Recorder Replacement

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	New
Type	Capital Equipment

---

## Description

The city implemented the main network video recording (NVR) solution in April 2023. This recorder provides storage and management for over 40 cameras in the city. The NVR has an anticipated lifespan of 7 years making it due for replacement in FY30.

---

## Images




## Details

New Purchase or Replacement	Replacement
Strategic Priority	Safe Community
Grant Funding	No
Project Status	New

---

## Supplemental Attachments

 [Camera NVR CIP Information\(/resource/cg-prod-v2/projects/documents/656ebb8a19c9112a22c0.docx\)](/resource/cg-prod-v2/projects/documents/656ebb8a19c9112a22c0.docx)

---

## Capital Cost

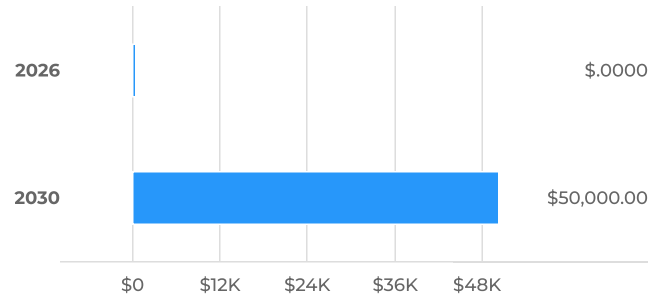
Total Budget (all years)

**\$50K**

Project Total

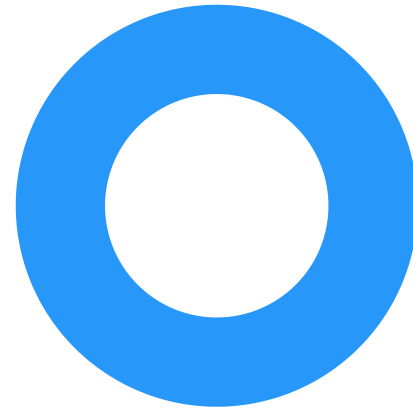
**\$50K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Capital Cost Breakdown

Capital Cost	FY2026	FY2030	Total
Equipment	\$0	\$50,000	\$50,000
<b>Total</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Funding Sources

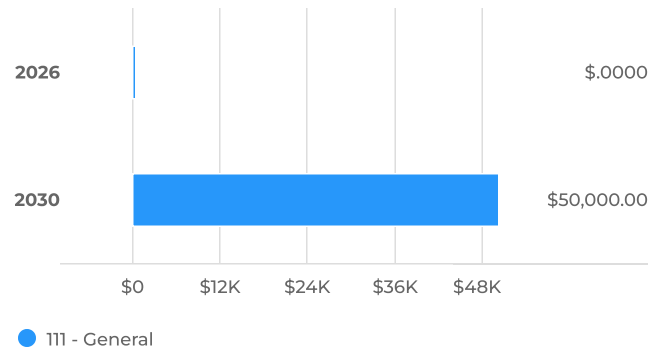
Total Budget (all years)

**\$50K**

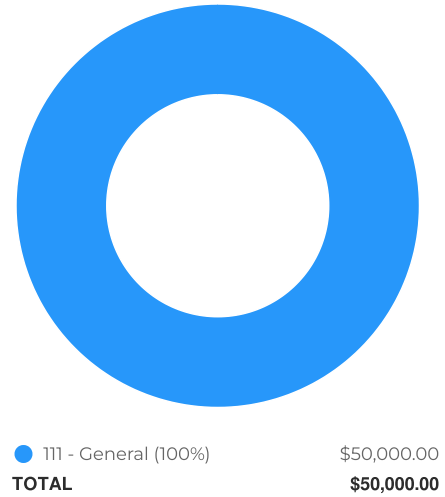
Project Total

**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2026	FY2030	Total
111 - General	\$0	\$50,000	\$50,000
<b>Total</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>

# Storage Area Network (SAN) Replacement

---

## Overview

Request Owner	Tom Bacome, Information Technology Director
Department	Information Technology
Request Groups	New
Type	Capital Equipment

---

## Description

The current storage area network appliance was replaced in September 2022. The anticipated lifespan of the current unit is 7 years.

A Storage Area Network (SAN) is a dedicated high-speed network that provides access to connected storage devices, allowing multiple servers to efficiently access and share storage resources. SANs differ from traditional directly-attached storage (DAS) (like an external hard drive) because they use a high-speed network that provides centralized storage resources that can be allocated dynamically. The storage area network serves as data storage for all departments in the City.

---

## Images



## Details

New Purchase or Replacement	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Project Status	New

---

## Capital Cost

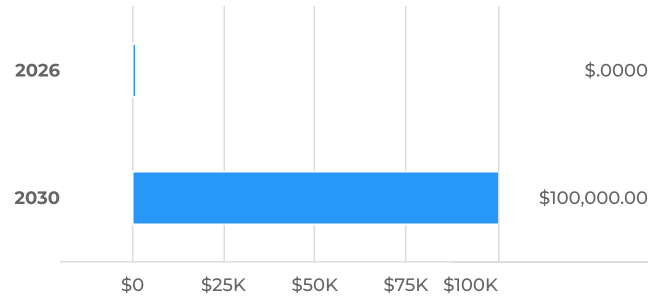
Total Budget (all years)

**\$100K**

Project Total

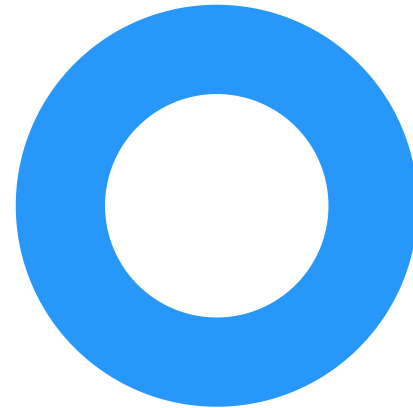
**\$100K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Capital Cost Breakdown

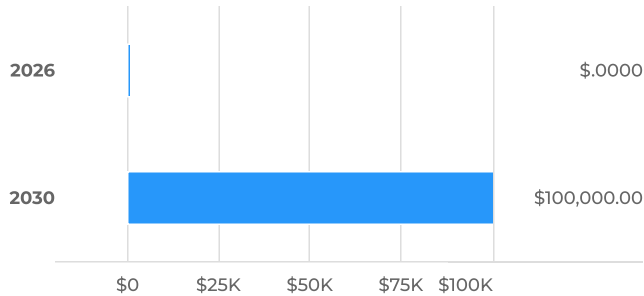
Capital Cost	FY2026	FY2030	Total
Equipment	\$0	\$100,000	\$100,000
<b>Total</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Funding Sources

Total Budget (all years)  
**\$100K**

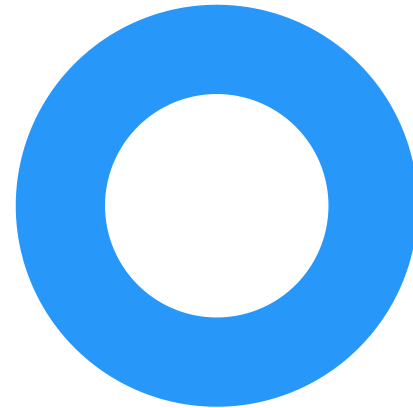
Project Total  
**\$100K**

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Funding Sources Breakdown

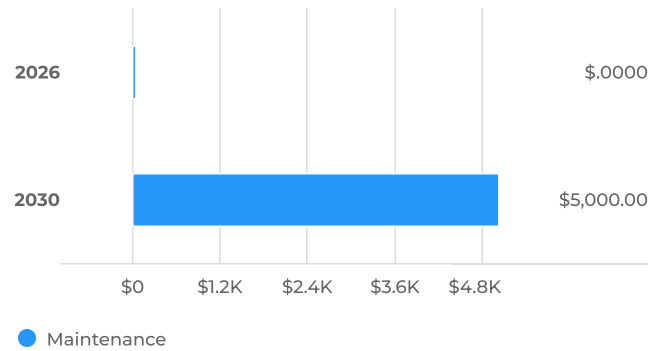
Funding Sources	FY2026	FY2030	Total
111 - General	\$0	\$100,000	\$100,000
<b>Total</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Operational Costs

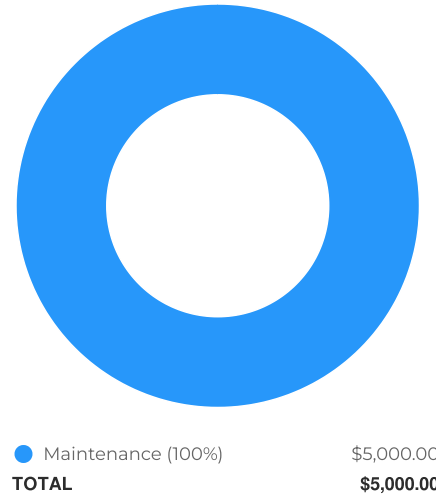
Total Budget (all years)  
**\$5K**

Project Total  
**\$5K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2026	FY2030	Total
Maintenance	\$0	\$5,000	\$5,000
<b>Total</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>

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# **NON-DEPARTMENTAL REQUESTS**

---

# Vehicle Replacement Program - Non-Departmental

---

## Overview

Request Owner	Nick Russo, Public Works Director
Department	Non-Departmental
Request Groups	CIP
Type	Capital Equipment
Project Number	62302

---

## Description

Replace existing vehicles used by the Administration, IT, and Community Development Departments. Vehicles are used to transport staff to various facilities in El Mirage and local areas for official City business. Vehicles will be recommended for replacement when they reach 125,000 miles or 15 years of age. The vehicle to be replaced in FY2028/29 is vehicle number 8074.

The quote received for replacement is in FY25 dollars, so the quoted price of \$43,000 had a 3% inflation figure applied to arrive at a \$48,000 price for the FY29 model.

Grant funding will be pursued for this item when eligible. Electric vehicle (EV) options may be substituted for gas powered vehicles where applicable.

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## Images



## Details

Division	Non-Departmental General
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

---

## Capital Cost

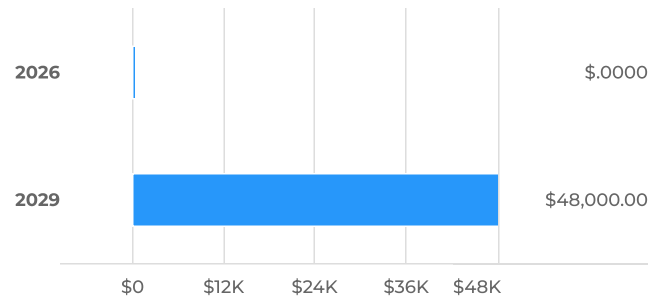
Total Budget (all years)

**\$48K**

Project Total

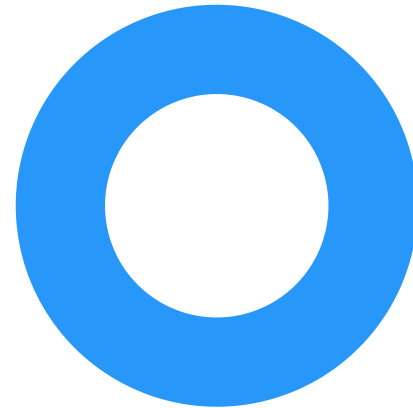
**\$48K**

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%)

\$48,000.00

**TOTAL**

**\$48,000.00**

### Capital Cost Breakdown

Capital Cost	FY2026	FY2029	Total
Vehicle Cost	\$0	\$48,000	\$48,000
<b>Total</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$48,000</b>

## Funding Sources

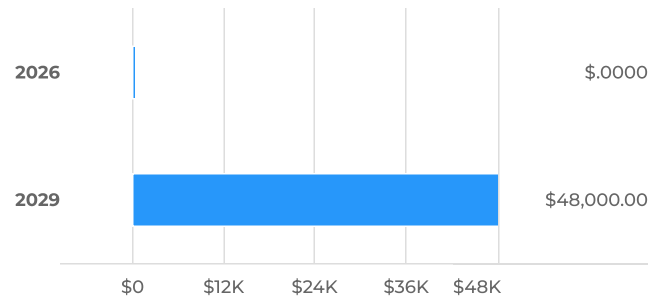
Total Budget (all years)

**\$48K**

Project Total

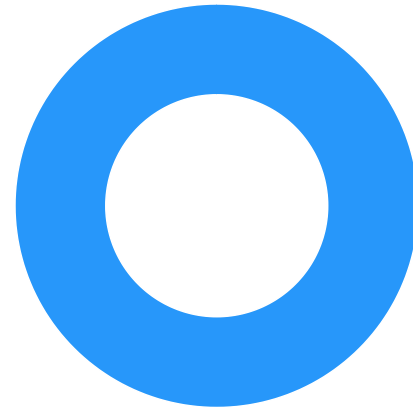
**\$48K**

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%)

\$48,000.00

**TOTAL**

**\$48,000.00**

### Funding Sources Breakdown

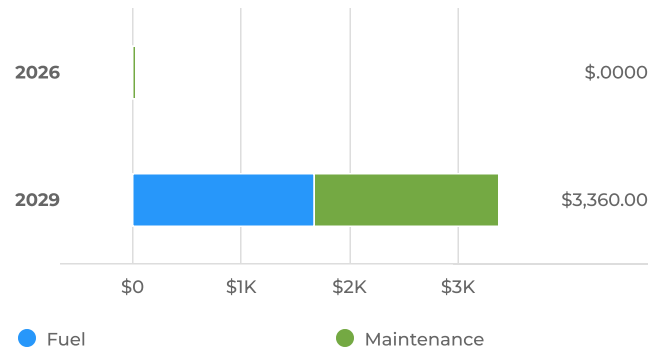
Funding Sources	FY2026	FY2029	Total
111 - General	\$0	\$48,000	\$48,000
<b>Total</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$48,000</b>

## Operational Costs

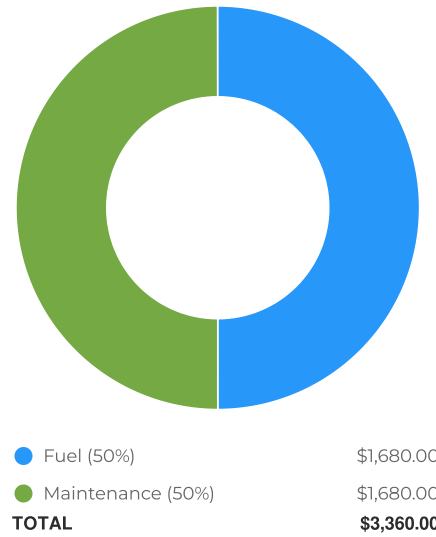
Total Budget (all years)  
**\$3.36K**

Project Total  
**\$3.36K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2026	FY2029	Total
Fuel	\$0	\$1,680	\$1,680
Maintenance	\$0	\$1,680	\$1,680
<b>Total</b>	<b>\$0</b>	<b>\$3,360</b>	<b>\$3,360</b>

---

# **PARKS AND RECREATION REQUESTS**

---

# Gateway Park Splashpad Shade Structure

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	01/15/2025
Est. Completion Date	02/28/2025
Department	Parks and Recreation
Request Groups	CIP, New
Type	Capital Improvement

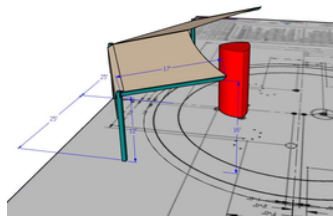
## Description

The Gateway Park splash pad water features are a very popular amenity with the public from April through October to cool off and enjoy a free and open recreation experience. This amenity drives a lot of public usage of the rest of the park, including Ramada reservations. Improved shade on the west side of the splash pad would improve the usability and enjoyment of this amenity during higher usage hot afternoons and setting sun timeframes. The concrete surface of the splash pad area heats up even with the spray water features, and many public splash pads in the area include more shade than what is currently available at Gateway Park. This project would include a new shade sail structure on the west side of the splash pad to cast a shadow over a portion of the play area without covering all the spray features. It is anticipated that a grant application to assist with funding this improvement would be competitive.

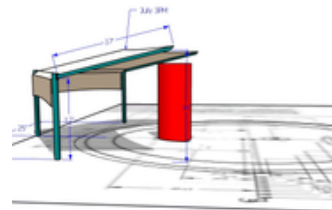
## Images



Gateway Splashpad



Proposed Gateway Shade Structure

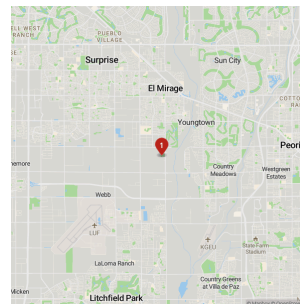


Proposed Gateway Shade Structure

## Details

Type of Project	New Construction
Strategic Priority	Quality Lifestyle
Grant Funding	Yes
Project Status	New

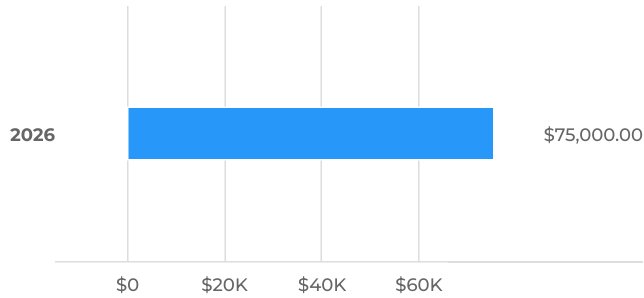
## Location



## Capital Cost

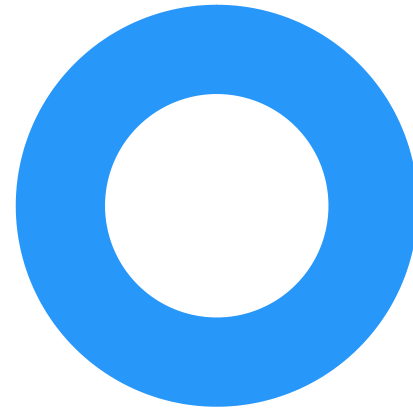
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$75K</b>	<b>\$75K</b>

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$75,000.00  
**TOTAL \$75,000.00**

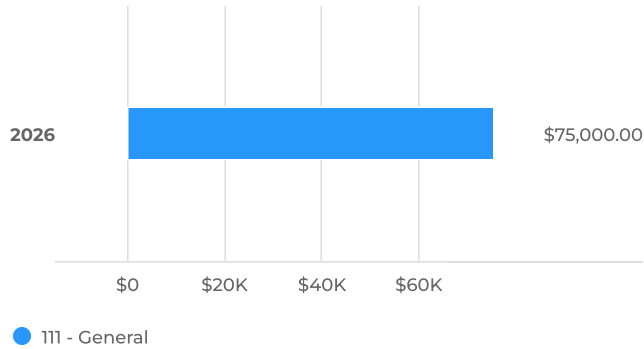
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

## Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$75K</b>	<b>\$75K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

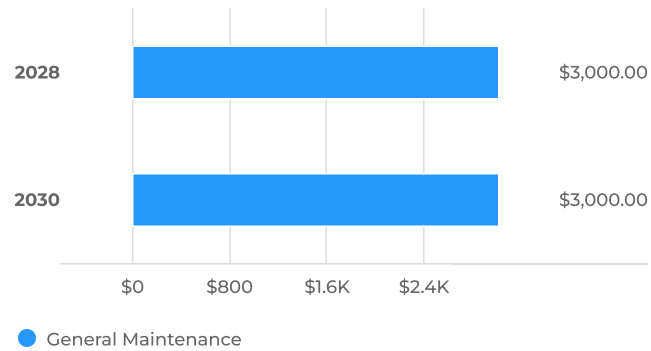
Funding Sources	FY2026	Total
111 - General	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

## Operational Costs

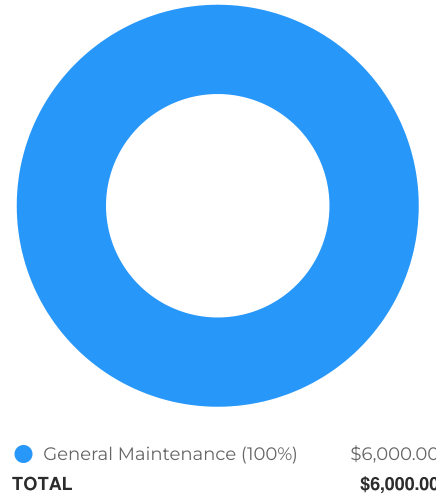
Total Budget (all years)  
**\$6K**

Project Total  
**\$6K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2028	FY2030	Total
General Maintenance	\$3,000	\$3,000	\$6,000
<b>Total</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$6,000</b>

# Park Improvements

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2025
Department	Parks and Recreation
Request Groups	CIP, To Discuss with Council
Type	Capital Improvement

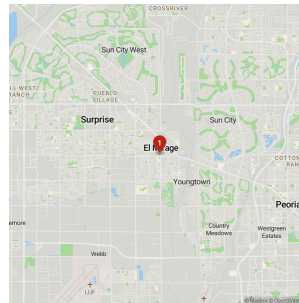
## Description

To address the park needs identified in the Facilities and Open Space Master Plan and the Polco study, this request is to establish a project for the improvement of parks in the City.


## Details

Division	Engineering
Type of Project	Replacement
Strategic Priority	Quality Lifestyle
Grant Funding	No
Bond Eligible	Yes
Project Status	Unmodified

## Location



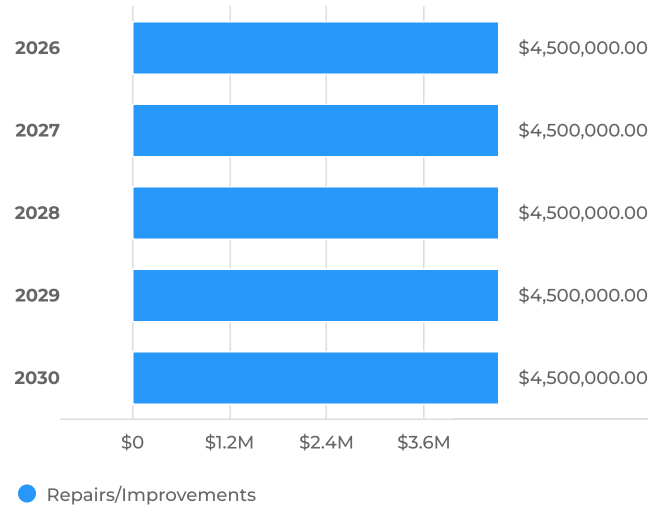
## Supplemental Attachments

 [Master Plan Scope of Study\(/resource/cg-prod-v2/projects/documents/019cec7becf9e484f177.pdf\)](/resource/cg-prod-v2/projects/documents/019cec7becf9e484f177.pdf)

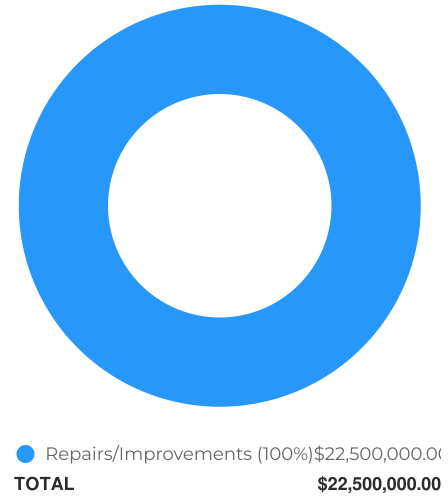
## Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$2,000,000</b>	<b>\$4,500,000</b>	<b>\$22.5M</b>	<b>\$24.5M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



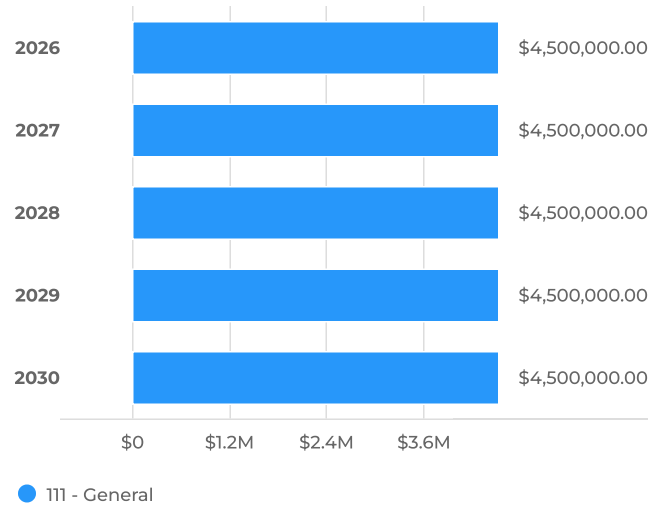
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Repairs/Improvements	\$2,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$24,500,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$24,500,000</b>

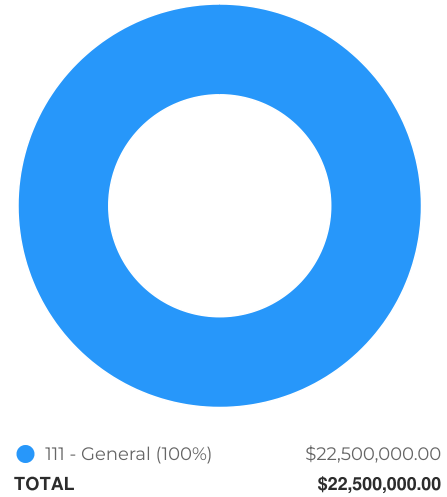
## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$2,000,000</b>	<b>\$4,500,000</b>	<b>\$22.5M</b>	<b>\$24.5M</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
111 - General	\$2,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$24,500,000
<b>Total</b>	<b>\$2,000,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$24,500,000</b>

# Park Playground Shade Coverings

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Department	Parks and Recreation
Request Groups	CIP
Type	Capital Equipment
Project Number	62704

## Description

This item includes installing shade structures over the pocket park playgrounds that do not currently have shade, extending their useful life for future replacement. Specific locations identified for shade structures include Dahlia Park, Dreyfus Park, Brown Family, and Buena Vista Park. Each of these parks received new playground equipment in 2015 and has sustained more deterioration than other park playgrounds that include shade structures. The typical lifespan of a playground is estimated between 10-15 years, depending on usage, weather conditions, availability of replacement parts, etc. The playgrounds in this recommendation each have sustained significant sun weathering and will benefit from adding shade structures to improve both the usability and desirability of the playground, as well as assist in prolonging the useful life of these assets.

The 2021 National Community Survey found that 47% of El Mirage residents rate the quality of parks and recreation positively, 55% rate the quality of city parks positively, and 80% feel it is important to focus on the overall quality of parks and recreation opportunities in the future.

## Images



Buena Vista



Dahlia



Dreyfus



Brown Family

## Details

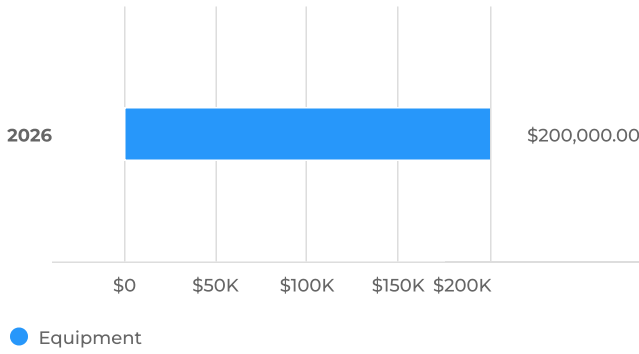
Division	Parks
Project Amount	200000
New Purchase or Replacement	Replacement
Strategic Priority	Quality Lifestyle
Grant Funding	No
Bond Eligible	No
Project Status	Modified

## Supplemental Attachments

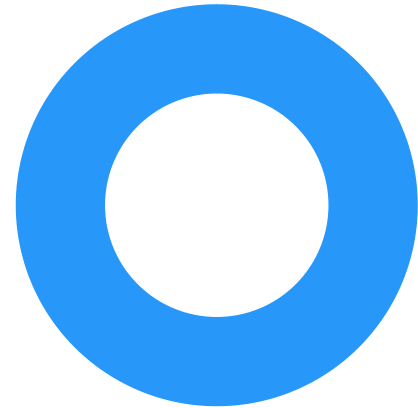
### Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200K</b>	<b>\$200K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (100%)	\$200,000.00
<b>TOTAL</b>	<b>\$200,000.00</b>

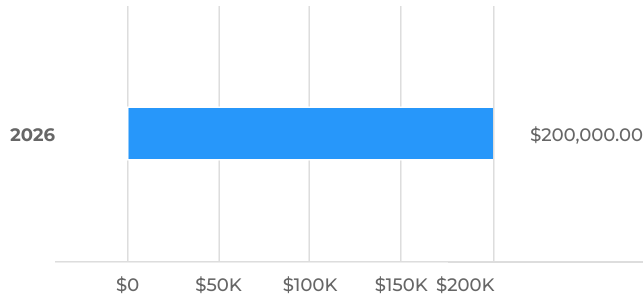
#### Capital Cost Breakdown

Capital Cost	FY2026	Total
Equipment	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

## Funding Sources

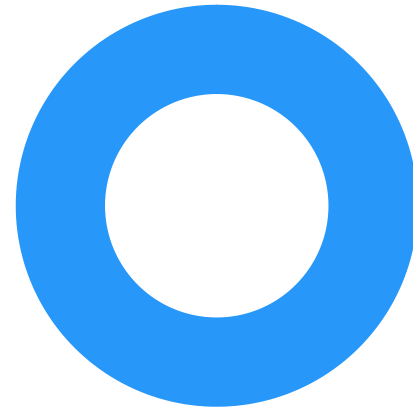
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200K</b>	<b>\$200K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$200,000.00  
**TOTAL \$200,000.00**

### Funding Sources Breakdown

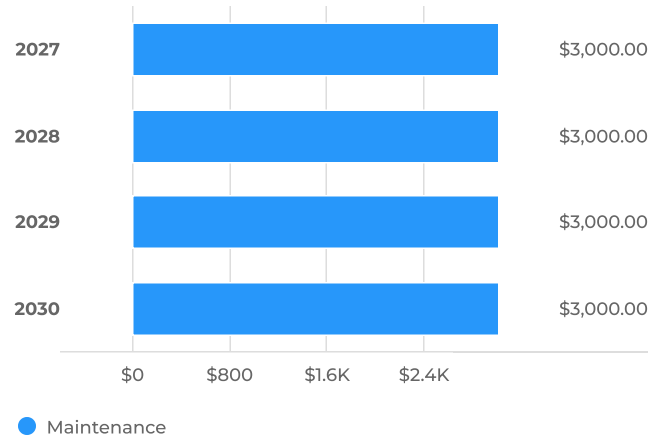
Funding Sources	FY2026	Total
111 - General	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

## Operational Costs

Total Budget (all years)  
**\$12K**

Project Total  
**\$12K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	FY2030	Total
Maintenance	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
<b>Total</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$12,000</b>

# Park Security Improvements

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Parks and Recreation
Request Groups	New
Type	Capital Improvement

## Description

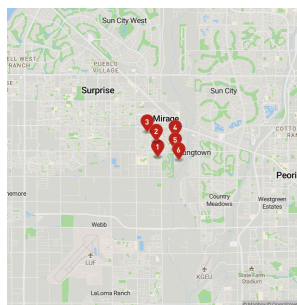
In FY24, City Council approved a contingency project to install enhanced lighting and two additional cameras at Veteran's Park to improve visibility of this high-usage area and assist in deterring undesirable activity. With the addition of the two new cameras at Veteran's Park, there are a total of 18 cameras deployed throughout the City's park system (nine at Gateway, four at Bill Gentry, four at Veterans, and one at Buenavida). The city's park cameras require a consistent hard-wired power source which is unavailable or cost prohibitive to access at many park locations. Additionally, there is currently a variety of both solar-powered and hard-wired lighting throughout the city's thirteen park locations. The majority of the city's parks contain solar-powered lighting where a consistent power source is unavailable.

This CIP item is submitted to increase the quantity and quality of the park system lighting and camera coverage. Currently, there are several areas that have been identified as priorities for improved lighting and camera coverage, including Basin Park, Buenavida, Brown Family, North and South Brisas, and Sundial IV. The Parks and Recreation Department will work with the Police Department, Public Works Operations, and IT personnel to assist with the prioritization and installation of lighting and camera systems that integrate with existing infrastructure as efficiently as possible. Basin Park will be the focus of the FY2026 capital allocation as this large community open space park has been identified as a priority from police data and currently has no cameras and insufficient hard-wired lighting. Locations for cameras and lighting in subsequent CIP years will be prioritized based on a variety of factors, including the ability to access a power source, lack of current cameras at a location, existing lighting coverage, and frequency of reports of rule compliance violations. The existing cameras at local parks assisted with evidence gathering for multiple criminal investigations in 2023 and 2024, and the new lighting at Veteran's Park has reduced the amount of reported rule violations at this location in the months following installation.


## Details

Type of Project	Other
Strategic Priority	Quality Lifestyle
Project Status	New

## Location



## Supplemental Attachments

 [Existing solar light spec sheet\(/resource/cg-prod-v2/projects/documents/b4cb54b35efa7854e1b8.pdf\)](/resource/cg-prod-v2/projects/documents/b4cb54b35efa7854e1b8.pdf)

First Light solar lights currently in parks

 [Updated Solar Light\(/resource/cg-prod-v2/projects/documents/7710bd55ac0e33836569.pdf\)](/resource/cg-prod-v2/projects/documents/7710bd55ac0e33836569.pdf)

New solar light option from First Light with improved performance

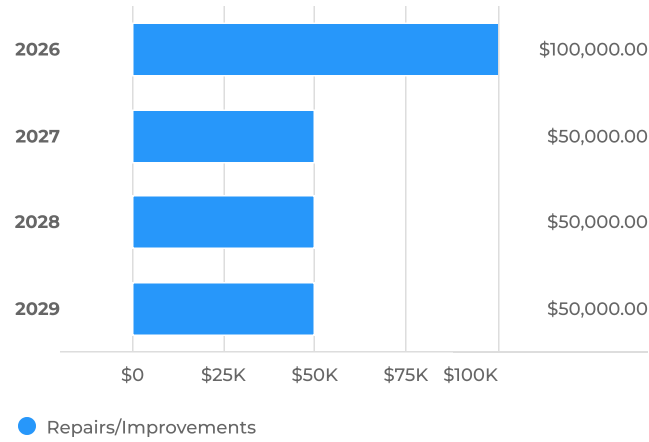
## Capital Cost

FY2026 Budget  
**\$100,000**

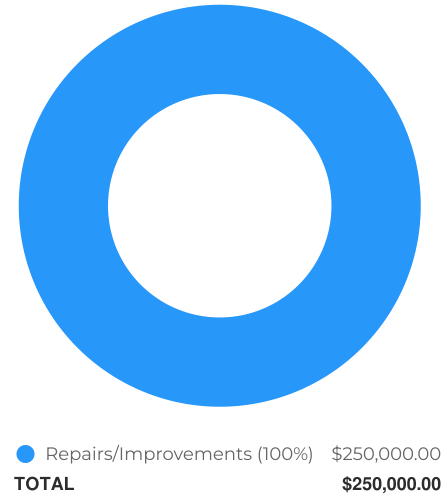
Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Capital Cost by Year



Capital Cost for Budgeted Years



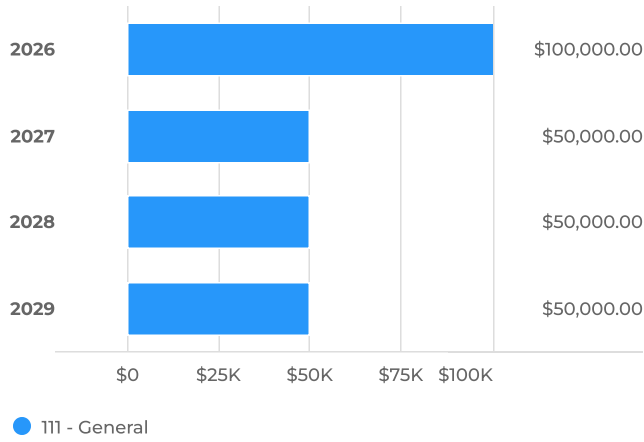
### Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	Total
Repairs/Improvements	\$100,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>

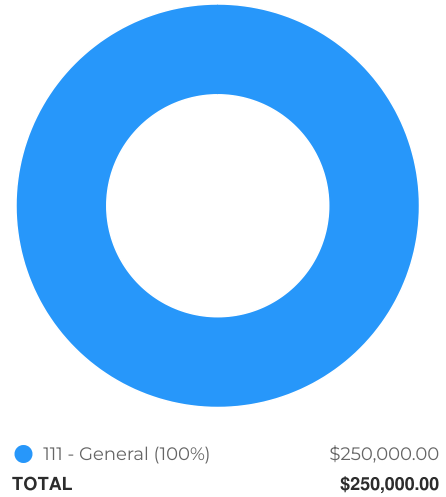
## Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$100,000</b>	<b>\$250K</b>	<b>\$250K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



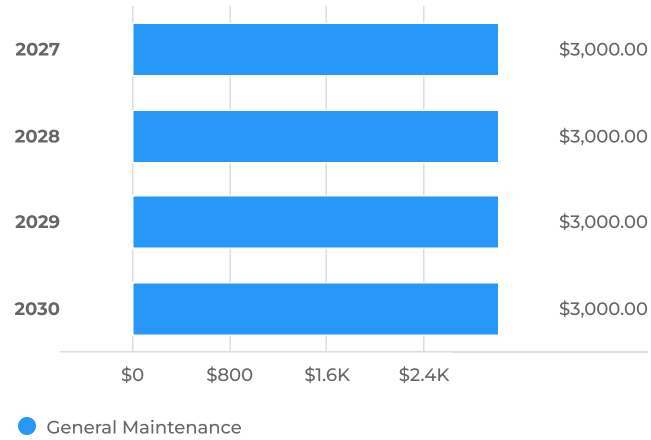
Funding Sources Breakdown					
Funding Sources	FY2026	FY2027	FY2028	FY2029	Total
111 - General	\$100,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>

## Operational Costs

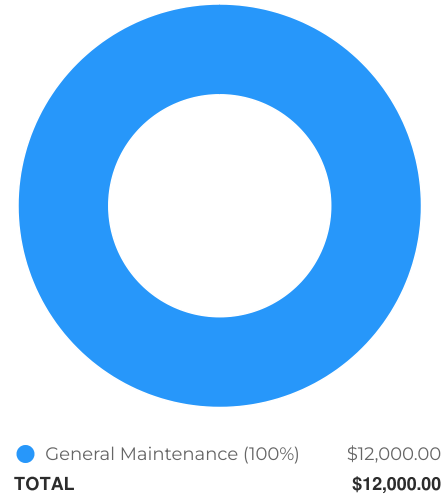
Total Budget (all years)  
**\$12K**

Project Total  
**\$12K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	FY2030	Total
General Maintenance	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
<b>Total</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$12,000</b>

# Parks and Recreation Department Admin Building Refurbishments

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	07/14/2025
Est. Completion Date	08/29/2025
Department	Parks and Recreation
Request Groups	New
Type	Capital Improvement

## Description

With the transition of the Public Works leadership staff into the newly completed Administration Building taking place in early 2025, this project includes refurbishments to the existing Public Works Administrative Building (originally constructed in 1987) necessary to create a viable Parks and Recreation Department with a functional and publicly accessible office. This includes the creation of an accessible entryway partition block wall, signage, flooring, paint and other updates to create a viable workspace for the Parks and Recreation Department. Staff offices at this location will include the existing Parks and Recreation Director, Recreation Coordinator-Special Events, and Parks Division Supervisor; as well as corresponding support staff workspace.

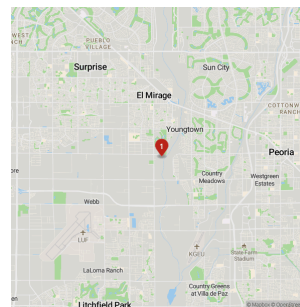
## Images



## Details

Type of Project	Refurbishment
Strategic Priority	Superior Infrastructure
Project Status	New

## Location



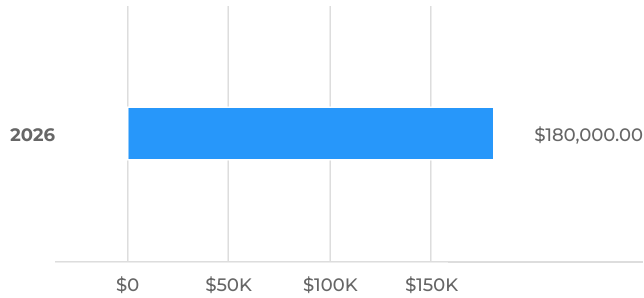
## Capital Cost

FY2026 Budget  
**\$180,000**

Total Budget (all years)  
**\$180K**

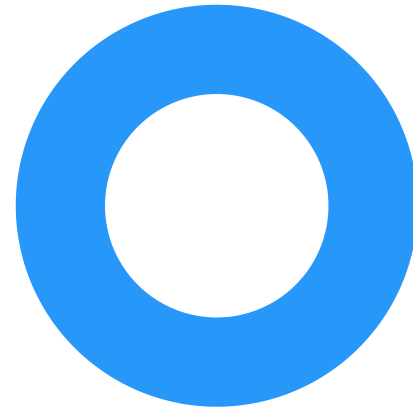
Project Total  
**\$180K**

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%) \$180,000.00  
**TOTAL \$180,000.00**

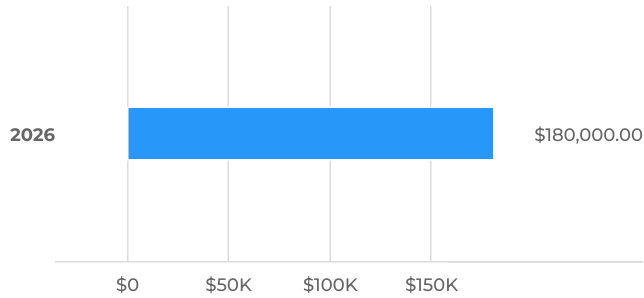
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Repairs/Improvements	\$180,000	\$180,000
<b>Total</b>	<b>\$180,000</b>	<b>\$180,000</b>

## Funding Sources

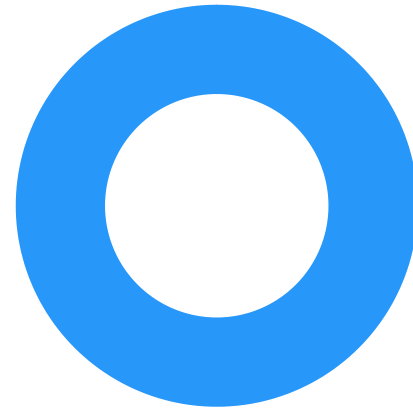
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$180,000</b>	<b>\$180K</b>	<b>\$180K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$180,000.00  
**TOTAL \$180,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$180,000	\$180,000
<b>Total</b>	<b>\$180,000</b>	<b>\$180,000</b>

# Playground Equipment Replacement

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## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Department	Parks and Recreation
Request Groups	CIP
Type	Capital Equipment
Project Number	62704

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## Description

Replace playground equipment in pocket parks on a set preventative schedule. The typical lifespan of a playground is estimated between 10-15 years, depending on usage, weather conditions, availability of replacement parts, and local desirability. Replacement cost is estimated at \$40,000 per park location including design, equipment, and installation. Locations for replacement include Dahlia, Dreyfus, Brown Family, Buenavida, Charter Oak, and Veterans, as each of these locations was installed in 2015 and will be approaching the end of the asset's useful life by FY2030.

The 2021 National Community Survey found that 47% of El Mirage residents rate the quality of parks and recreation positively, 55% rate the quality of city parks positively, and 80% feel it is important to focus on the overall quality of parks and recreation opportunities in the future.

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## Details

Division	Parks
Project Amount	240000
New Purchase or Replacement	Replacement
Strategic Priority	Quality Lifestyle
Grant Funding	No
Bond Eligible	No
Project Status	Modified

## Capital Cost

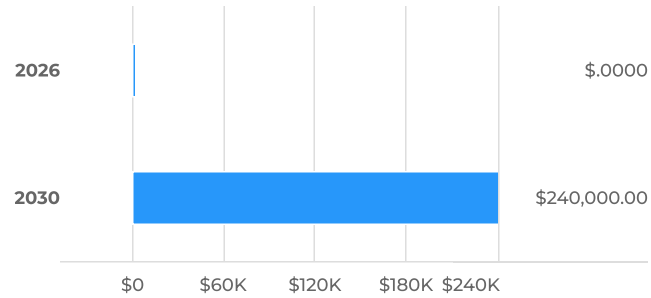
Total Budget (all years)

**\$240K**

Project Total

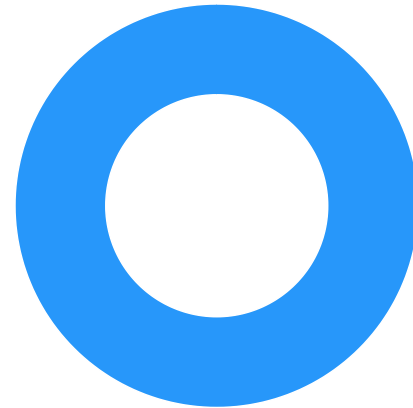
**\$240K**

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$240,000.00  
**TOTAL \$240,000.00**

### Capital Cost Breakdown

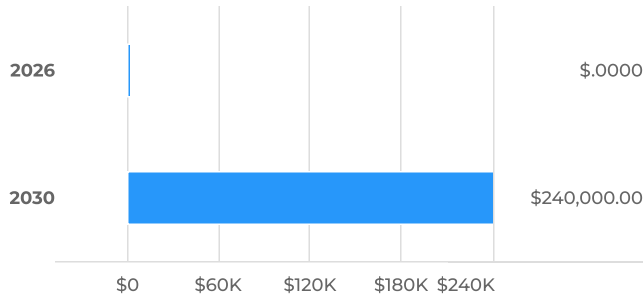
Capital Cost	FY2026	FY2030	Total
Equipment	\$0	\$240,000	\$240,000
<b>Total</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$240,000</b>

## Funding Sources

Total Budget (all years)  
**\$240K**

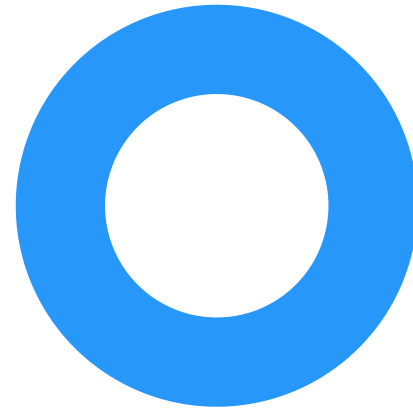
Project Total  
**\$240K**

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$240,000.00  
**TOTAL \$240,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	FY2030	Total
111 - General	\$0	\$240,000	\$240,000
<b>Total</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$240,000</b>

# Sundial IV Park Renovation

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	02/02/2026
Est. Completion Date	06/30/2026
Department	Parks and Recreation
Request Groups	New
Type	Capital Improvement

## Description

The maintenance and operation of Sundial IV Park was transferred to the City in 2023. In order to bring this park location into compliance with playground safety and overall park maintenance standards, a significant renovation to this area is necessary. The existing playground structure is estimated to be 20 years old (the oldest in the city's park system) and has a non-compliant sand fall surface. Additionally, this is the only park in the city's system that has a playground with no Ramada or other shade structure available. This park location also lacks adequate lighting and cameras. With the close location to the riverbed, it is recommended that these safety features be included in the proposed renovation. Additional updates to the park's ramps and infrastructure will also improve the accessibility of these park amenities.

This project has been identified as a competitive candidate for grant funding through the SRP-MIC 12% funding program. Staff will work to submit a competitive application request for approximately \$100,000.

## Images

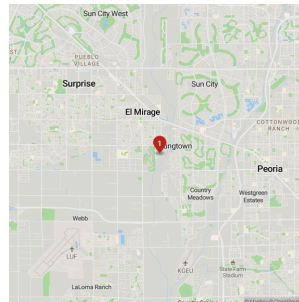


Sundial IV Park

## Details

Division	Parks
Type of Project	Refurbishment
Strategic Priority	Quality Lifestyle
Grant Funding	Yes
Bond Eligible	No
Project Status	New

## Location



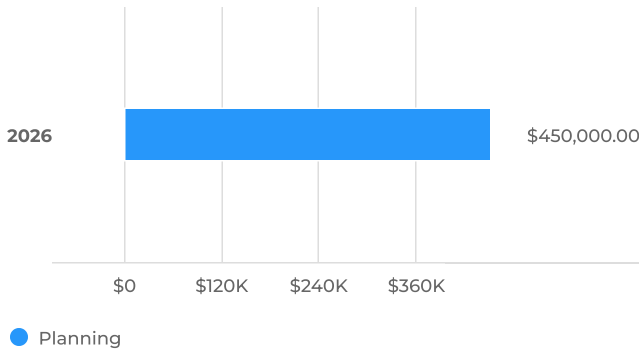
## Benefit to Community

The 2021 National Community Survey found that 47% of El Mirage residents rate the quality of parks and recreation positively, 55% rate the quality of city parks positively, and 80% felt that it is important to focus on the overall quality of parks and recreation opportunities in the future.

**Capital Cost**

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$450,000</b>	<b>\$450K</b>	<b>\$450K</b>

Capital Cost by Year



Capital Cost for Budgeted Years

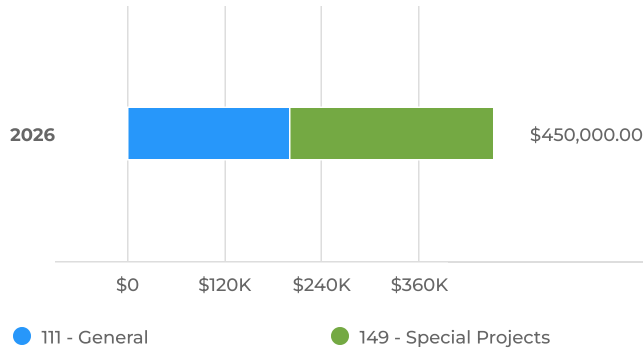


Capital Cost Breakdown		
Capital Cost	FY2026	Total
Planning	\$450,000	\$450,000
<b>Total</b>	<b>\$450,000</b>	<b>\$450,000</b>

## Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$450,000</b>	<b>\$450K</b>	<b>\$450K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



111 - General (44%)	\$200,000.00
149 - Special Projects (56%)	\$250,000.00
<b>TOTAL</b>	<b>\$450,000.00</b>

### Funding Sources Breakdown

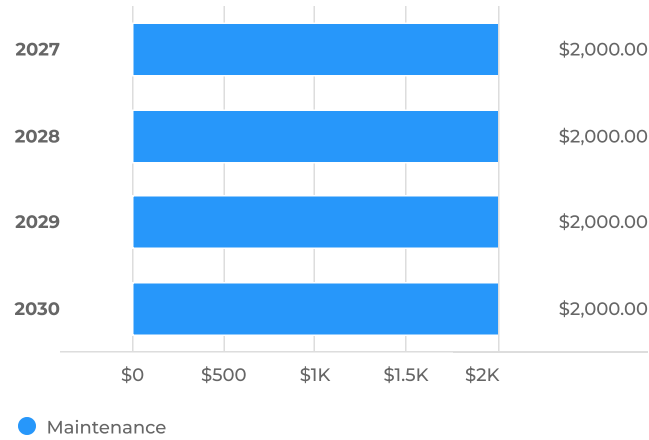
Funding Sources	FY2026	Total
111 - General	\$200,000	\$200,000
149 - Special Projects	\$250,000	\$250,000
<b>Total</b>	<b>\$450,000</b>	<b>\$450,000</b>

## Operational Costs

Total Budget (all years)  
**\$8K**

Project Total  
**\$8K**

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	FY2030	Total
Maintenance	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
<b>Total</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$8,000</b>

# Vehicle Replacement Program - Parks

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## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Department	Parks and Recreation
Request Groups	CIP
Type	Capital Equipment
Project Number	62036

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## Description

Replace existing vehicles in the Parks Division. Vehicles are recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using the IRS Standard Mileage Rate of \$0.66 per mile. Costs are calculated by the Fleet Division by multiplying the average number of miles per year for a Public Works vehicle (6000) times the IRS Standard Mileage Rate. Park vehicles included in this replacement request include: FY2026 - 2006 F350 ~95,000 miles currently (2672), FY2027 - 2009 F250 ~105,000 miles currently (2360), and FY2028 - 2010 F350 ~92,000 miles currently (6311). Each of these vehicles includes a full 8' service body and other necessary upfit components, including a lift-gate on the FY2026 vehicle replacement request. The FY2027 and FY2028 CIP amounts are based on the current quote plus an estimated 3% increase per year.

The 2021 National Community Survey found that 47% of El Mirage residents rate the quality of parks and recreation positively, 55% rate the quality of city parks positively, and 80% feel it is important to focus on the overall quality of parks and recreation opportunities in the next two years.

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## Images



Parks Division Truck

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## Details

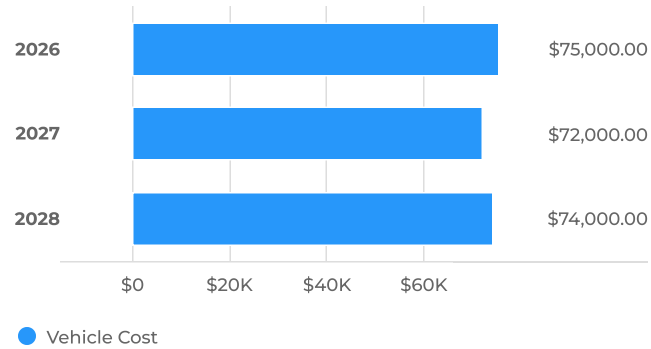
Division	Parks
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

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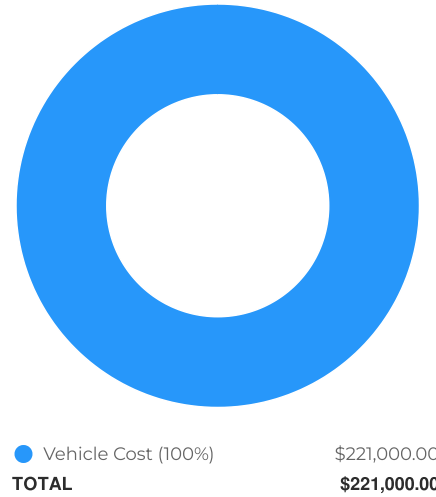
## Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$221K</b>	<b>\$221K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



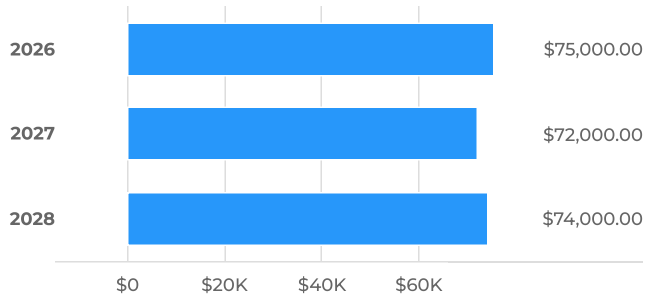
### Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	Total
Vehicle Cost	\$75,000	\$72,000	\$74,000	\$221,000
<b>Total</b>	<b>\$75,000</b>	<b>\$72,000</b>	<b>\$74,000</b>	<b>\$221,000</b>

## Funding Sources

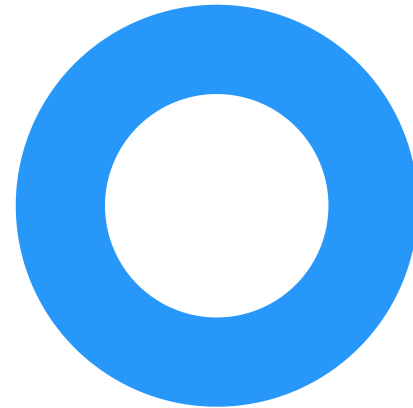
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$221K</b>	<b>\$221K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$221,000.00  
**TOTAL \$221,000.00**

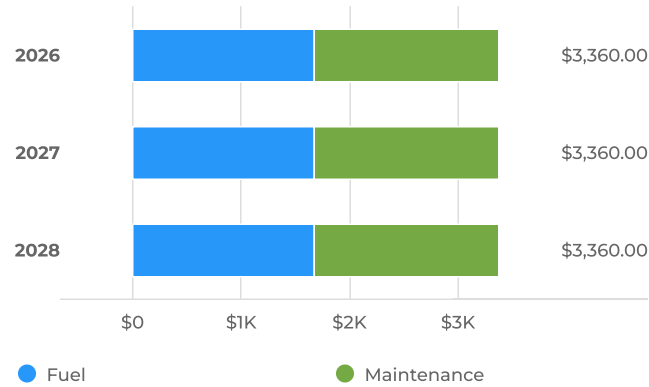
### Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	Total
111 - General	\$75,000	\$72,000	\$74,000	\$221,000
<b>Total</b>	<b>\$75,000</b>	<b>\$72,000</b>	<b>\$74,000</b>	<b>\$221,000</b>

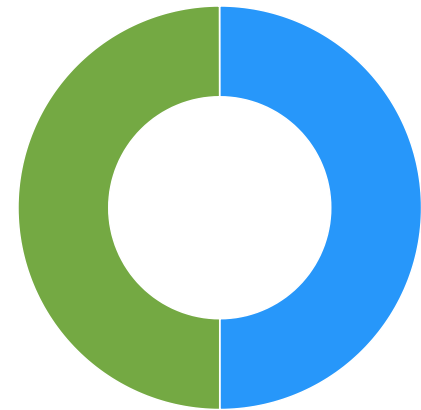
## Operational Costs

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$3,360</b>	<b>\$3,360</b>	<b>\$10.08K</b>	<b>\$13.44K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



Fuel (50%)	\$5,040.00
Maintenance (50%)	\$5,040.00
<b>TOTAL</b>	<b>\$10,080.00</b>

### Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2027	FY2028	Total
Fuel	\$1,680	\$1,680	\$1,680	\$1,680	\$6,720
Maintenance	\$1,680	\$1,680	\$1,680	\$1,680	\$6,720
<b>Total</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$13,440</b>

# YMCA Group Fitness Room Flooring

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	07/01/2029
Est. Completion Date	07/31/2029
Department	Parks and Recreation
Request Groups	New
Type	Capital Improvement

## Description

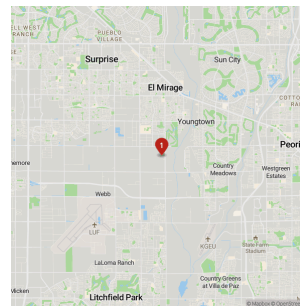
The City entered into an updated Services Agreement with the YMCA in August 2023. Since that time, El Mirage resident memberships and program participation have significantly increased. Provisions of the Services Agreement require that "all capital fixed asset repairs, maintenance and replacement will be completed and funded by the city". Further, the agreement states that "the City will...keep and maintain the [facility] in good state of appearance and repair".

The facility's original Group Fitness Room flooring installed in 2014 is approaching the end of its useful life (approximately 10-15 years) and would benefit from an upgrade to a modern group fitness flooring system to accommodate the type of high impact programming activity hosted in this space. The current roll flooring product does not allow for refinishing maintenance and does not offer the shock absorbent qualities of an integrated cushioned flooring product intended for group fitness applications with an improved anticipated lifespan of 20+ years. An upgraded group fitness flooring product would reduce negative patron feedback about the current hard surface and likely lead to higher participation in class offerings, especially with senior patrons.

## Details

Type of Project	Replacement
Strategic Priority	Quality Lifestyle
Project Status	New

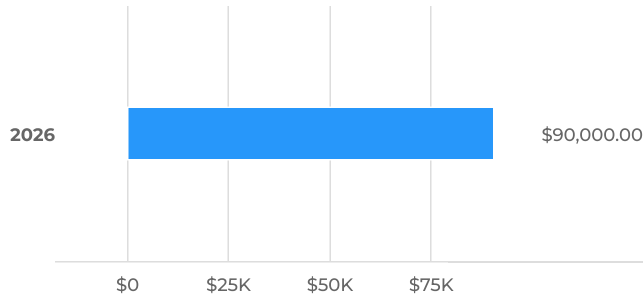
## Location



## Capital Cost

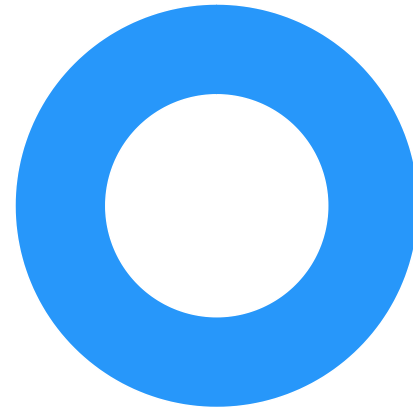
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$90,000</b>	<b>\$90K</b>	<b>\$90K</b>

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%)	\$90,000.00
<b>TOTAL</b>	<b>\$90,000.00</b>

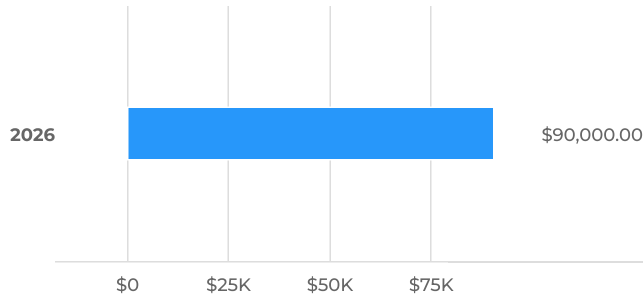
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Repairs/Improvements	\$90,000	\$90,000
<b>Total</b>	<b>\$90,000</b>	<b>\$90,000</b>

## Funding Sources

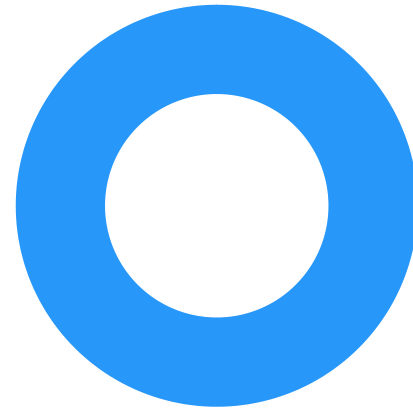
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$90,000</b>	<b>\$90K</b>	<b>\$90K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$90,000.00  
**TOTAL \$90,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$90,000	\$90,000
<b>Total</b>	<b>\$90,000</b>	<b>\$90,000</b>

# YMCA Teen Center Flooring

## Overview

Request Owner	Sean VonRoenn, Parks and Recreation Director
Est. Start Date	09/01/2025
Est. Completion Date	09/30/2025
Department	Parks and Recreation
Request Groups	New
Type	Capital Improvement

## Description

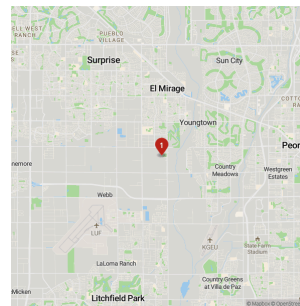
The City entered into an updated Services Agreement with the YMCA in August 2023. Since that time, El Mirage resident memberships and program participation have significantly increased. Provisions of the Services Agreement require that "all capital fixed asset repairs, maintenance and replacement will be completed and funded by the city". Further, the agreement states that "the City will...keep and maintain the [facility] in good state of appearance and repair".

The YMCA multi-use youth programming room vinyl floor (approximately 1,640 square feet) located next to the gymnasium has sustained significant wear and tear over the last ten years since its original installation and is at the end of its useful life (typically ~10-years). This project would replace the existing flooring materials with new vinyl plank flooring, and include wall painting to refresh this heavily used space. The YMCA currently utilizes this space on a year-round daily basis for its licensed school-age programming which is operating at near full capacity, offering this critical service to young families in the community. There are currently 115 school-aged kids and teens in before and after-school programming. This room is also used for staff meetings and parents' night out events on a very regular basis.

## Details

Type of Project	Replacement
Strategic Priority	Superior Infrastructure
Project Status	New

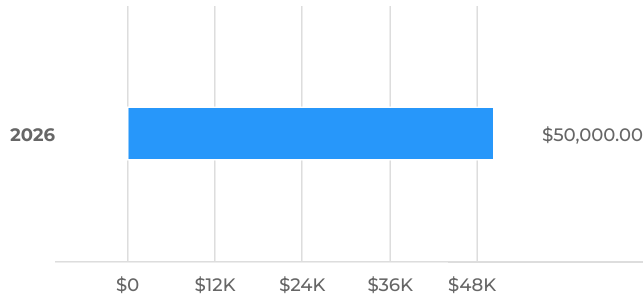
## Location



## Capital Cost

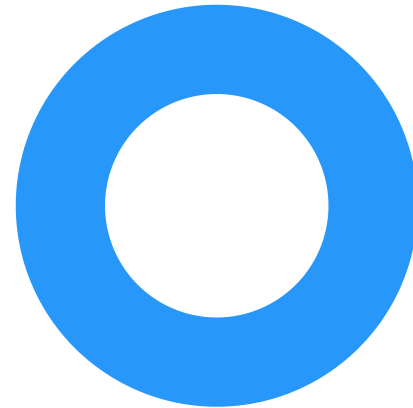
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%) \$50,000.00  
**TOTAL \$50,000.00**

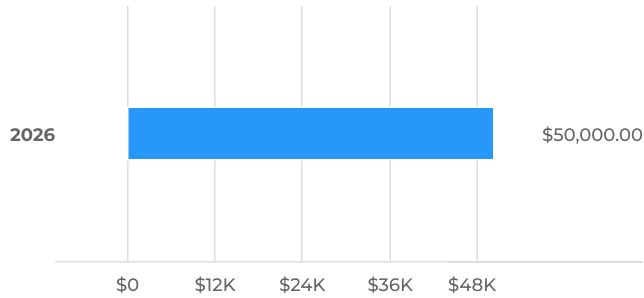
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Repairs/Improvements	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Funding Sources

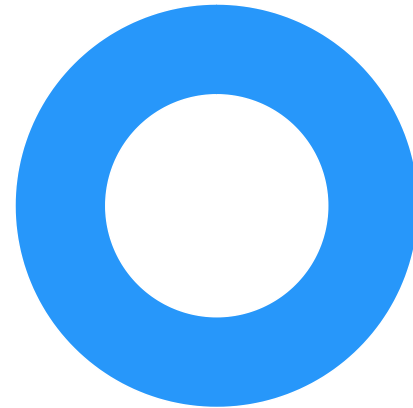
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
111 - General	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

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# **POLICE REQUESTS**

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# Vehicle Replacement Program - Police

## Overview

Request Owner	Paul Marzocca, Police Chief
Department	Police
Request Groups	CIP
Type	Capital Equipment
Project Number	62040

## Description

This request is for replacement vehicles for the PD based on the department's current needs and in conjunction with the authorized Vehicle Replacement Program. As previously approved by the Council, these replacement vehicle requests are to replace vehicles that are at or near the end of life. For each replacement vehicle, an end-of-life vehicle will be removed from the fleet.

Modified: FY 25/26 request an increase of \$32,000, from \$268,000 to \$300,000, to allow for three full-service replacement police vehicles. Request an increase of \$115,000, for two additional replacement dual-purpose covert/administration vehicles. Each vehicle is expected to cost \$40,000 for a 2025 4-door sedan, which would be equipped with police radios (\$7,000), lights/sirens (\$10,000), and window tint (\$500). The revised request for this year is \$415,000, for a total of five police vehicles.

Modified: FY 26/27 - \$300,000 has been approved and budgeted for three police vehicles. We ask for an increase of \$200,000 for two additional replacement police vehicles. The revised total of \$500,000, is for five full-service replacement police vehicles.

Modified: FY 27/28 - \$314,000 has been approved and budgeted for three police vehicles. We ask for an increase of \$100,000, for one additional replacement police vehicle for a total of \$414,000 for four full-service replacement police vehicles.

Modified: FY 28/29 - \$352,000 has been approved and budgeted. We are asking for an increase of \$48,000, for an additional replacement administrative vehicle with no lights, sirens, or radio for administrative support staff. The total of \$400,000, provides for a total of four vehicles.

Modified: FY 29/30 - With an anticipated increase of 3% annually, a full-service replacement police vehicle is expected to cost \$100,500. We are asking for 5 full-service replacement police vehicles with a total of \$503,000.

## Images



Police Vehicle

## Details

Division	Operations
New Purchase or Replacement	Replacement
Useful Life	8
Strategic Priority	Safe Community
Grant Funding	No
Bond Eligible	No
Project Status	Modified

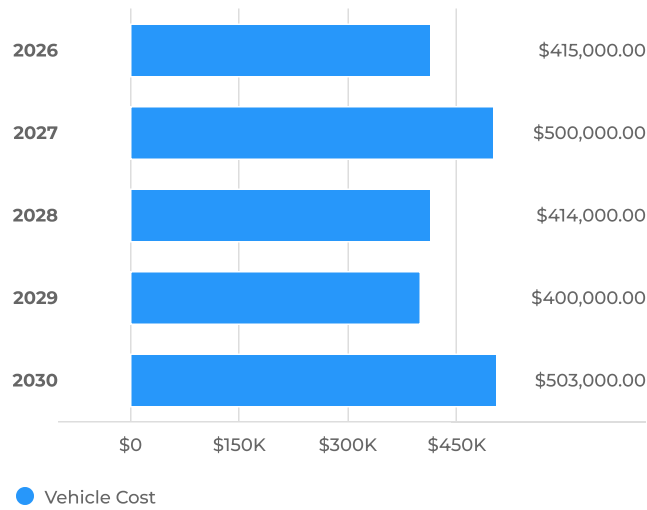
## Supplemental Attachments

 [Vehicle Form\(/resource/cg-prod-v2/projects/documents/8c155eb2301af5de16b7.xlsx\)](#)

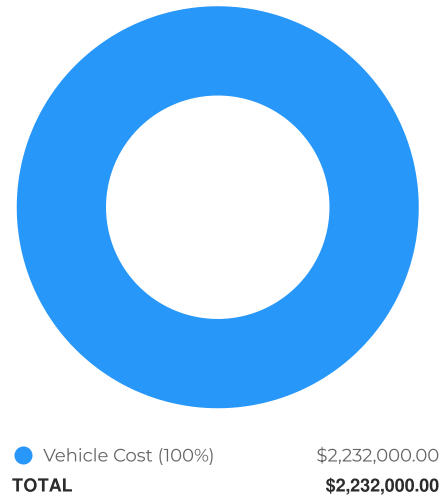
### Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$265,000</b>	<b>\$415,000</b>	<b>\$2.232M</b>	<b>\$2.497M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



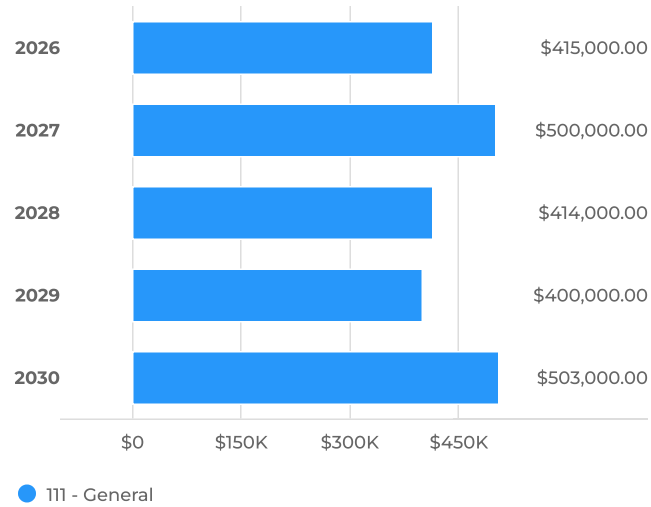
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$265,000	\$415,000	\$500,000	\$414,000	\$400,000	\$503,000	\$2,497,000
<b>Total</b>	<b>\$265,000</b>	<b>\$415,000</b>	<b>\$500,000</b>	<b>\$414,000</b>	<b>\$400,000</b>	<b>\$503,000</b>	<b>\$2,497,000</b>

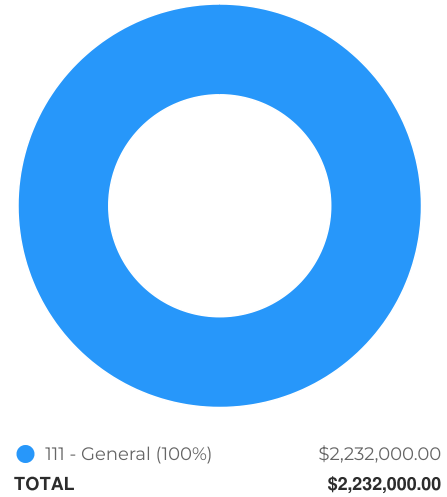
## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$265,000	\$415,000	\$2.232M	\$2.497M

Funding Sources by Year



Funding Sources for Budgeted Years



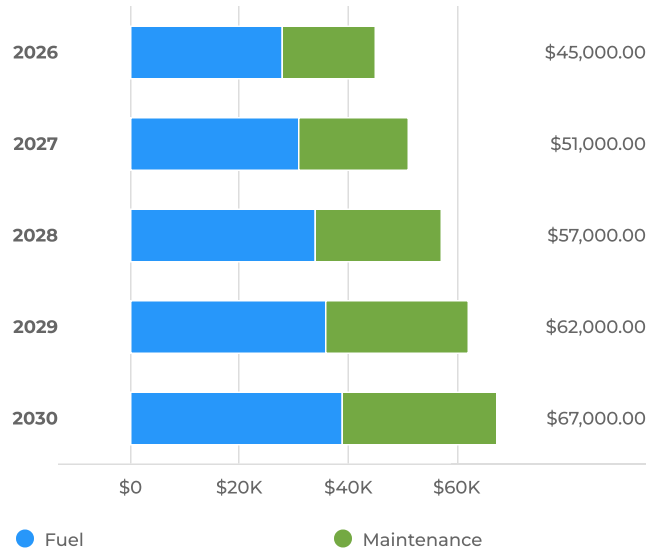
### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
111 - General	\$265,000	\$415,000	\$500,000	\$414,000	\$400,000	\$503,000	\$2,497,000
<b>Total</b>	<b>\$265,000</b>	<b>\$415,000</b>	<b>\$500,000</b>	<b>\$414,000</b>	<b>\$400,000</b>	<b>\$503,000</b>	<b>\$2,497,000</b>

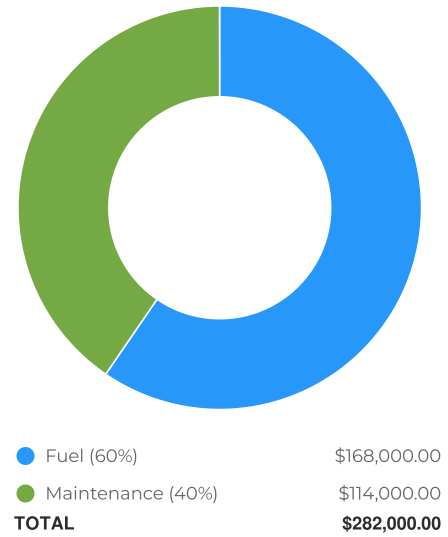
## Operational Costs

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$34,000</b>	<b>\$45,000</b>	<b>\$282K</b>	<b>\$316K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fuel	\$22,000	\$28,000	\$31,000	\$34,000	\$36,000	\$39,000	\$190,000
Maintenance	\$12,000	\$17,000	\$20,000	\$23,000	\$26,000	\$28,000	\$126,000
<b>Total</b>	<b>\$34,000</b>	<b>\$45,000</b>	<b>\$51,000</b>	<b>\$57,000</b>	<b>\$62,000</b>	<b>\$67,000</b>	<b>\$316,000</b>

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# **PUBLIC WORKS REQUESTS**

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# Vehicle Replacement Program - Facilities

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## Overview

Request Owner	Nick Russo, Public Works Director
Department	Public Works
Request Groups	CIP
Type	Capital Equipment
Project Number	62103

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## Description

Replace existing vehicles in the Facilities division. Facility vehicles are used to transport personnel, tools and equipment to various facility locations throughout the City to complete assigned tasks. Incremental cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using the IRS Standard Mileage Rate of \$0.67 per mile. Costs were calculated by multiplying the average number of miles per year for a Public Works vehicle (6000) times the IRS Standard Mileage Rate.

The vehicle to be replaced is vehicle number 5094, a 2009 Ford Ranger. The replacement vehicle will be a Chevy Colorado with safety light kit included.

Electric vehicle (EV) options may be substituted for gas powered vehicles where applicable.

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## Images



## Details

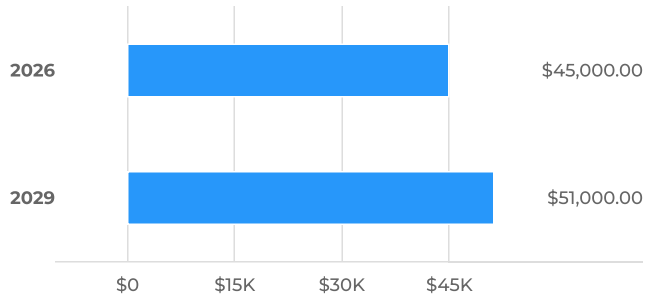
Division	Facilities Management
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

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## Capital Cost

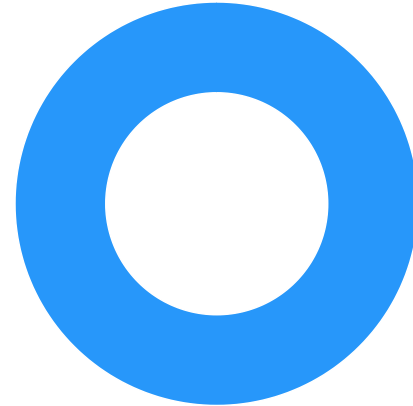
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$45,000</b>	<b>\$96K</b>	<b>\$96K</b>

Capital Cost by Year



● Vehicle Cost

Capital Cost for Budgeted Years



● Vehicle Cost (100%)	\$96,000.00
<b>TOTAL</b>	<b>\$96,000.00</b>

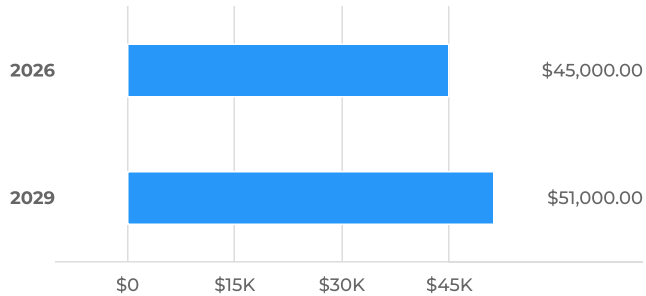
### Capital Cost Breakdown

Capital Cost	FY2026	FY2029	Total
Vehicle Cost	\$45,000	\$51,000	\$96,000
<b>Total</b>	<b>\$45,000</b>	<b>\$51,000</b>	<b>\$96,000</b>

## Funding Sources

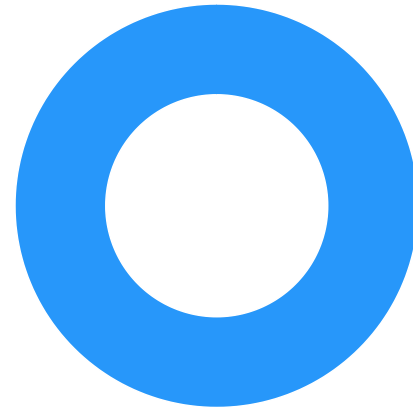
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$45,000</b>	<b>\$96K</b>	<b>\$96K</b>

Funding Sources by Year



● 111 - General

Funding Sources for Budgeted Years



● 111 - General (100%) \$96,000.00  
**TOTAL \$96,000.00**

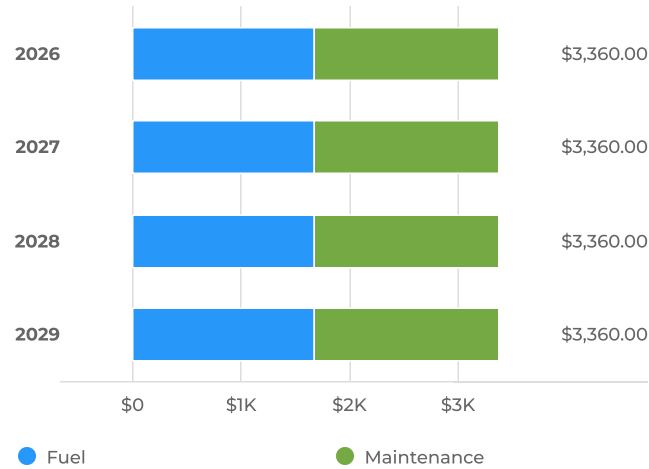
### Funding Sources Breakdown

Funding Sources	FY2026	FY2029	Total
111 - General	\$45,000	\$51,000	\$96,000
<b>Total</b>	<b>\$45,000</b>	<b>\$51,000</b>	<b>\$96,000</b>

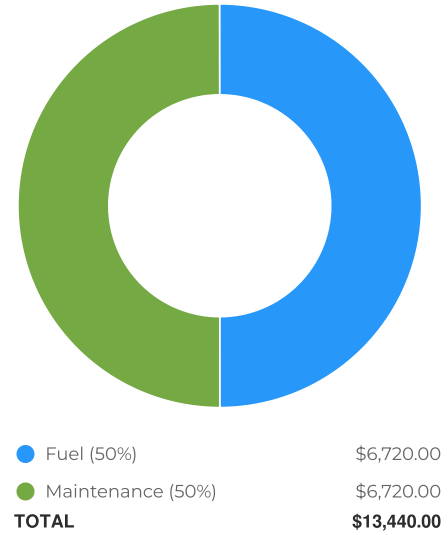
## Operational Costs

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$3,360</b>	<b>\$3,360</b>	<b>\$13.44K</b>	<b>\$16.8K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2027	FY2028	FY2029	Total
Fuel	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$8,400
Maintenance	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$8,400
<b>Total</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$16,800</b>

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# **WASTEWATER REQUESTS**

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# Collections System Replacement Program

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## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2030
Department	Wastewater
Request Groups	CIP
Type	Capital Improvement
Project Number	62227

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## Description

This request is for a Collections System Replacement Program for the El Mirage wastewater collection system. This program has been in place for 3 years. Sewer main line useful life ranges from 30 to 60 years depending on the type of material they are made of. Many of the sewer lines are approaching the end of their useful life in some El Mirage neighborhoods. This program will provide funding on an annual basis to video inspect and replace sections of the sewer system that are found to have failed or show signs of failure in the near future. The results of the video inspection provide important information on where lines are sagging and/or creating a potential for sewer backups. Generally speaking, if a sewer line is sagging more than 5%, it is a candidate for replacement. The data used to determine the lines to be replaced will be provided through a rotating video inspection program.

The 2021 National Community Survey found that 74% of El Mirage residents rate wastewater services favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified: Added FY30 and assigned new GL.

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## Images




## Details

Division	Utilities
Type of Project	Improvement
Strategic Priority	Superior Infrastructure
Bond Eligible	No
Grant Funding	No
Project Status	Modified

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## Supplemental Attachments

 [Sewer Line Slope Examples\(/resource/cg-prod-v2/projects/documents/dfca08a89f87b8d35ac5.png\)](/resource/cg-prod-v2/projects/documents/dfca08a89f87b8d35ac5.png)

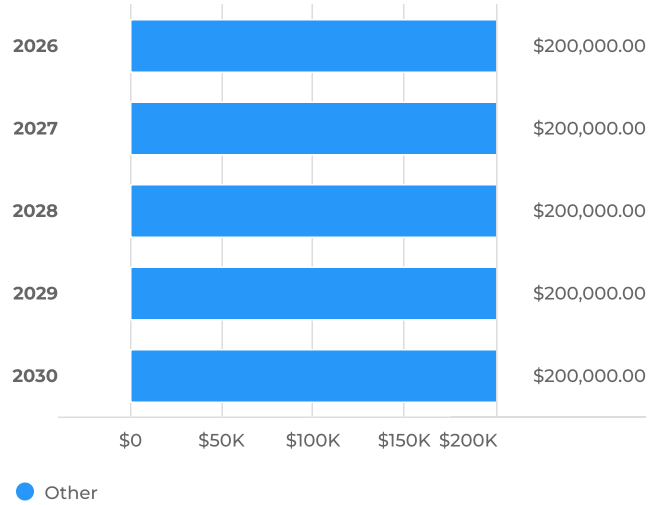
 [Sag Lines\(/resource/cg-prod-v2/projects/documents/4172106d1b6f1c1d50e4.png\)](/resource/cg-prod-v2/projects/documents/4172106d1b6f1c1d50e4.png)

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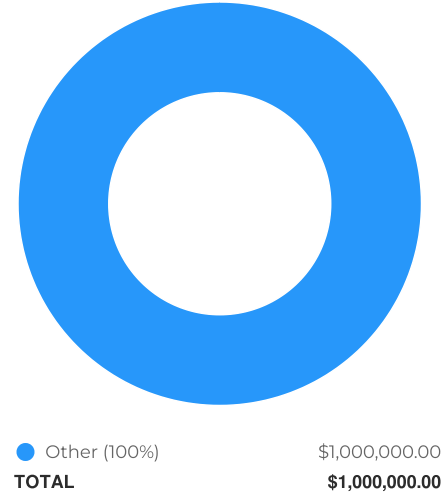
## Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1M</b>	<b>\$1.2M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



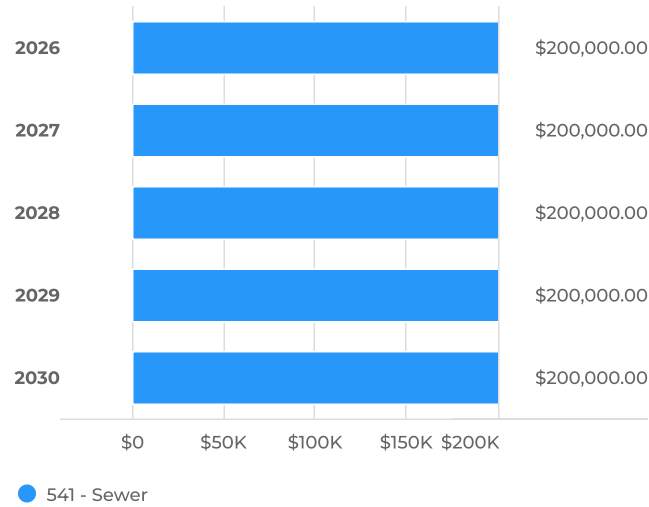
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Other	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$200,000	\$200,000	\$1M	\$1.2M

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
541 - Sewer	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>

# Wastewater Process System Improvements

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2030
Department	Wastewater
Request Groups	CIP
Type	Capital Improvement
Project Number	62079

## Description

This project is a multi-year program to upgrade and/or replace critical wastewater process equipment which includes the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFD's, and PLC's. Process equipment is essential to operating the wastewater reclamation facility. The program has been in place since FY18. The program is flexible and allows staff to plan for rebuilds and replacements of specific pumps and motors and other process equipment necessary for the wastewater plant to function.

Typically, staff will plan to replace between 3 to 4 system pumps. Components of specialty equipment items such as the centrifuge or belt press replacements are eligible for this project. Generally, a pump/motor/component's useful life is between 15 to 30 years. Staff will program for rebuilding of the asset for two cycles followed by replacement at the end of the useful life of the asset. This allows for the most efficient use of resources. Assets are evaluated by systematic checks from staff on a routine basis and standards from the American Water Works Association (AWWA).

This program benefits the community by ensuring that the City's wastewater system remains operational. Keeping the WRF properly running with planned maintenance and replacement of critical assets will prolong the useful life of the plant while keeping the health, safety, and welfare of the community as a top priority.

The 2021 National Community Survey found that 74% of El Mirage residents rate wastewater services favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified: Added FY2030 amount.

## Images

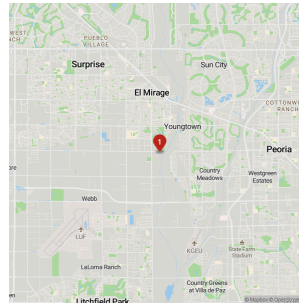


## Details

Division	Utilities
Type of Project	Improvement

## Location

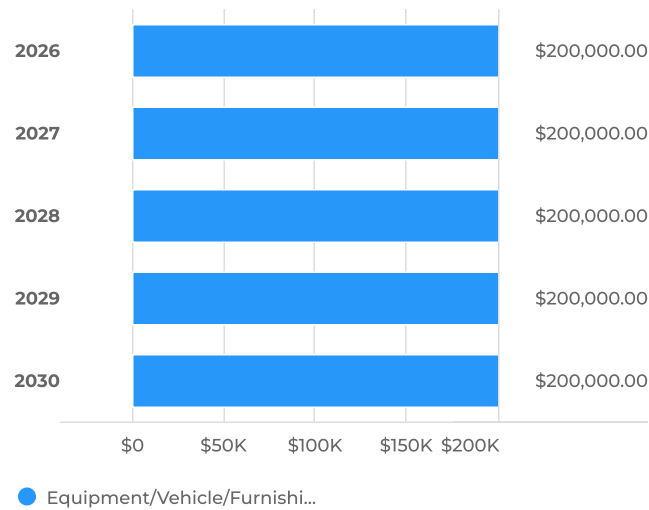
Strategic Priority Superior Infrastructure  
 Bond Eligible No  
 Grant Funding No  
 Project Status Modified



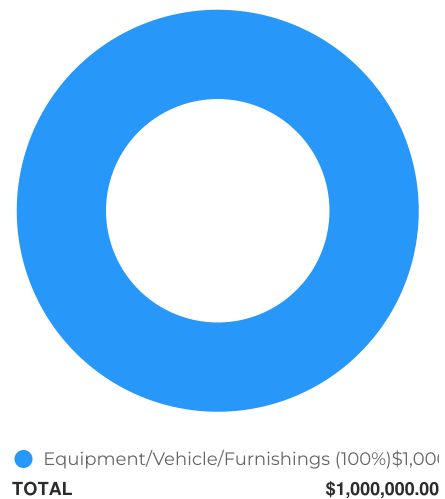
### Capital Cost

Total Historical **\$200,000**      FY2026 Budget **\$200,000**      Total Budget (all years) **\$1M**      Project Total **\$1.2M**

Capital Cost by Year



Capital Cost for Budgeted Years

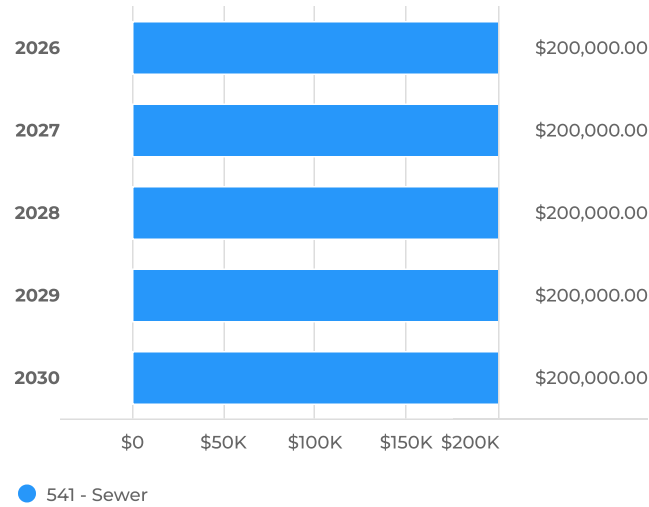


Capital Cost Breakdown							
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment/Vehicle/Furnishings	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$200,000	\$200,000	\$1M	\$1.2M

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
541 - Sewer	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,200,000</b>

# WRF - Equalization Basin, Controls, and Air Scrubber

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2028
Est. Completion Date	06/30/2029
Department	Wastewater
Request Groups	CIP
Type	Capital Improvement

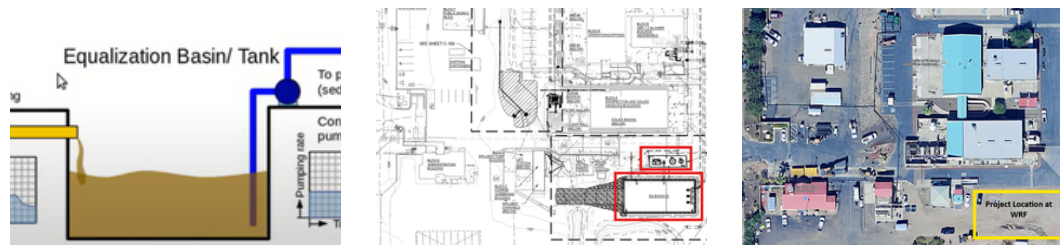
## Description

This project is for the addition of an equalization basin, controls, and an air scrubber per the City's design for the capacity increase for the water reclamation facility (WRF). The main function of the equalization basin is to act as a buffer: to collect the raw incoming sewage that comes at widely fluctuating rates and pass it on to the rest of the sewage treatment plant at a steady flow rate. The additional air scrubber is needed to control odors from the additional process equipment. These improvements will assist the WRF in additional capacity management in lieu of a formal plant expansion. It should be noted that this project is an alternative to plant expansion which had an estimated cost of \$36 million.

Note: this project could be funded with development fees based on additional capacity needed at the wastewater facility.

Estimated useful life of this project is 30 years.

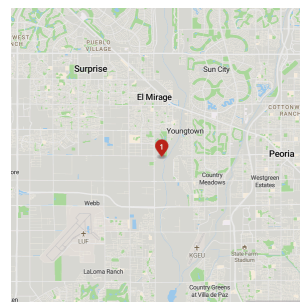
## Images



## Details

Type of Project	New Construction
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

## Location



## Benefit to Community

The benefit that this project will provide to the community is consistency and stability of the City's ability to process sewer flows at the wastewater plant. The equalization basin will allow operators to regulate flows and accommodate heavy use times to smooth and equalize flows to the rest of the plant. This will allow for a buffer that would create additional time to process a higher capacity of wastewater in an operational period. This project will reduce the chance of any sanitary sewer overflows in the community due to capacity issues at the wastewater plant.

### Capital Cost

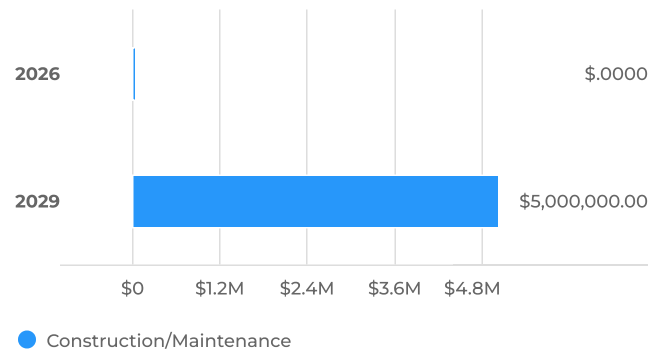
Total Budget (all years)

**\$5M**

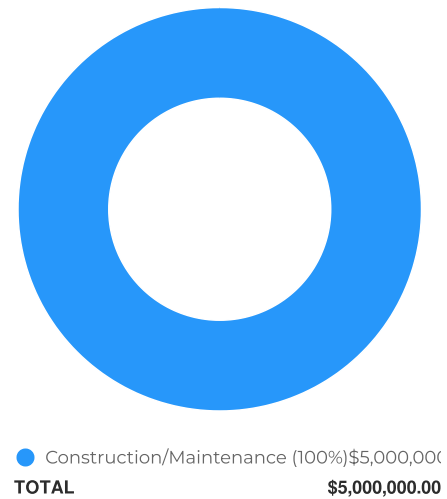
Project Total

**\$5M**

Capital Cost by Year



Capital Cost for Budgeted Years



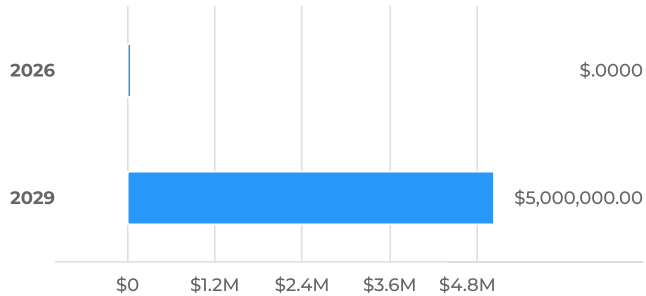
Capital Cost Breakdown			
Capital Cost	FY2026	FY2029	Total
Construction/Maintenance	\$0	\$5,000,000	\$5,000,000
<b>Total</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

## Funding Sources

Total Budget (all years)  
**\$5M**

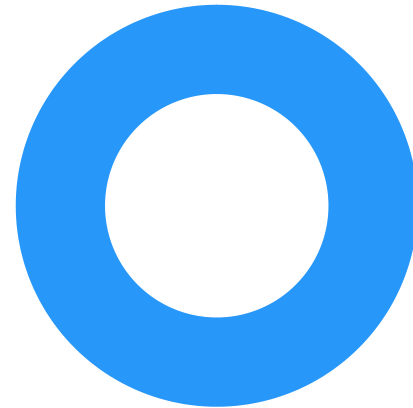
Project Total  
**\$5M**

Funding Sources by Year



● 541 - Sewer

Funding Sources for Budgeted Years



● 541 - Sewer (100%) \$5,000,000.00  
**TOTAL \$5,000,000.00**

### Funding Sources Breakdown

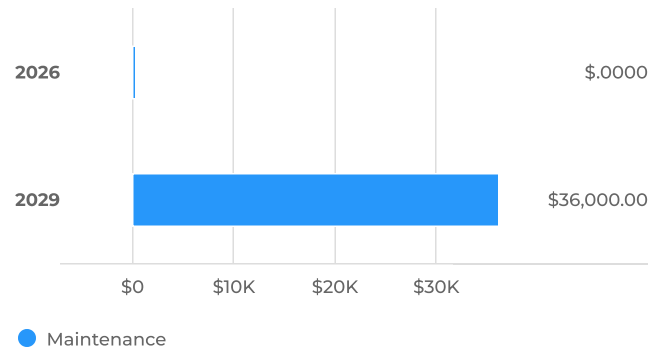
Funding Sources	FY2026	FY2029	Total
541 - Sewer	\$0	\$5,000,000	\$5,000,000
<b>Total</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

## Operational Costs

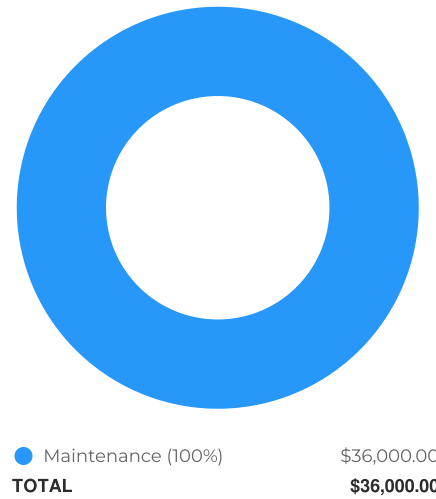
Total Budget (all years)  
**\$36K**

Project Total  
**\$36K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown			
Operational Costs	FY2026	FY2029	Total
Maintenance	\$0	\$36,000	\$36,000
<b>Total</b>	<b>\$0</b>	<b>\$36,000</b>	<b>\$36,000</b>

# WRF Air Scrubber Replacement

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## Overview

Request Owner	Nick Russo, Public Works Director
Department	Wastewater
Request Groups	CIP
Type	Capital Equipment

---

## Description

This request is for the replacement of the two air scrubbers at the water reclamation facility (WRF). There are two air scrubbers at the WRF, each is original and was installed when the plant was commissioned in 2001. The air scrubbers provide odor control as a benefit to the surrounding community and also keep the WRF in compliance with County regulations. Odor control is a priority for the wastewater team to maintain the quality of life for residents who reside in close proximity to the wastewater facility.

The quotation for the new unit does not include pricing for unit removal, new solution, new plumbing, electrical, and any cement pad repairs/replacement. These costs are estimated and bring the total project budgetary cost to \$600,000.

This project will completely replace the air scrubbers with new units. The project is staggered between fiscal years to ensure consistent WRF operations and a more level impact to the sewer fund balance.

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## Images



WRF Air Scrubbers

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## Details

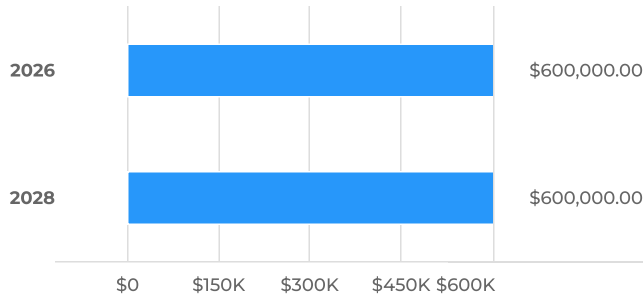
Project Amount	\$1,200,000
New Purchase or Replacement	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

---

## Capital Cost

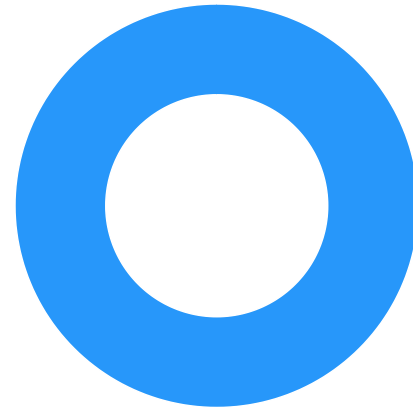
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$600,000</b>	<b>\$1.2M</b>	<b>\$1.2M</b>

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$1,200,000.00  
**TOTAL \$1,200,000.00**

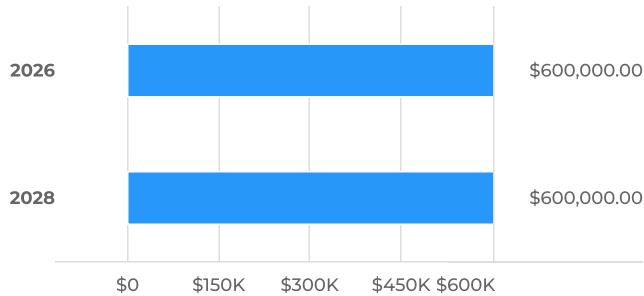
### Capital Cost Breakdown

Capital Cost	FY2026	FY2028	Total
Equipment	\$600,000	\$600,000	\$1,200,000
<b>Total</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$1,200,000</b>

## Funding Sources

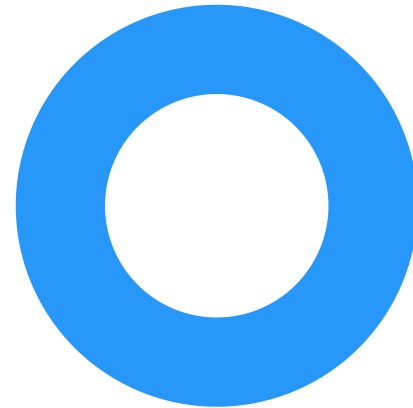
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$600,000</b>	<b>\$1.2M</b>	<b>\$1.2M</b>

Funding Sources by Year



● 541 - Sewer

Funding Sources for Budgeted Years



● 541 - Sewer (100%) \$1,200,000.00  
**TOTAL \$1,200,000.00**

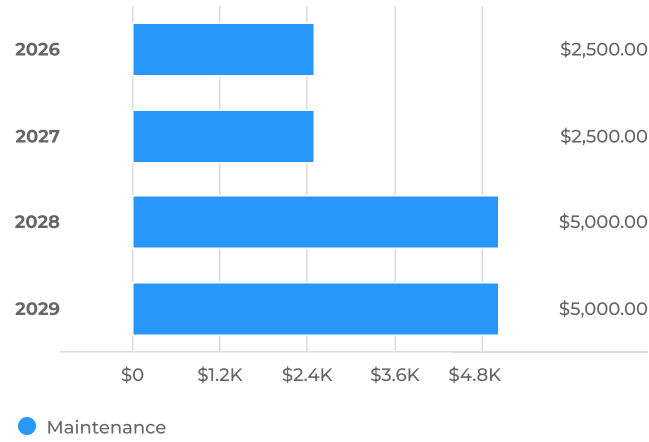
### Funding Sources Breakdown

Funding Sources	FY2026	FY2028	Total
541 - Sewer	\$600,000	\$600,000	\$1,200,000
<b>Total</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$1,200,000</b>

## Operational Costs

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$2,500</b>	<b>\$15K</b>	<b>\$15K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown					
Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Maintenance	\$2,500	\$2,500	\$5,000	\$5,000	\$15,000
<b>Total</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$15,000</b>

# WRF Facility Remodel

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Wastewater
Request Groups	CIP
Type	Capital Improvement

## Description

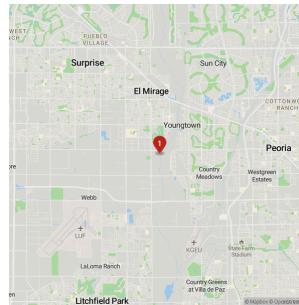
This request is for the remodel of the current WRF-B building as a result of the construction of the new public works facility. This project includes refurbishment of flooring, walls, offices and training room at the current WRF building B. Currently, the building is being used by water, wastewater, parks, streets, facilities, fleet, and environmental staff. With the construction of the new Public Works building in FY25, this project intends to restore WRF-B to its original purpose for wastewater and environmental operations.

It should be noted that this project will be funded through savings in the previously completed effluent filter project (PW21-WRF01) and will not require new funds to be added.

## Details

Division	Sewer
Type of Project	Refurbishment
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Modified

## Location



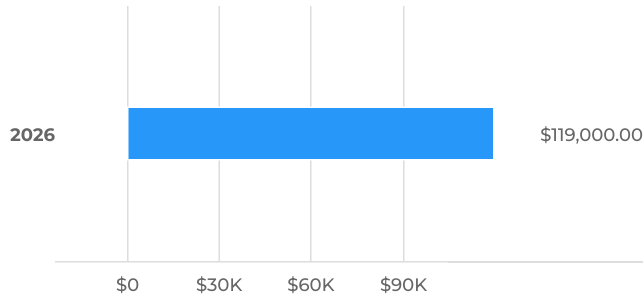
## Supplemental Attachments

 [Floor Plan\(/resource/cg-prod-v2/projects/documents/8797474d2638e13c77f4.JPG\)](/resource/cg-prod-v2/projects/documents/8797474d2638e13c77f4.JPG)

## Capital Cost

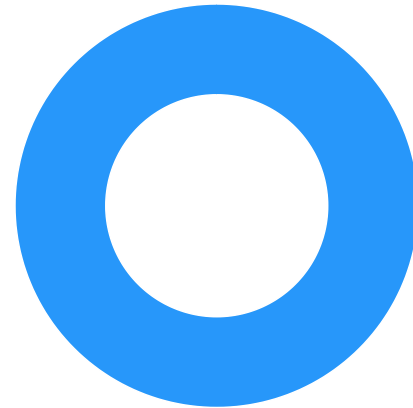
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$119,000</b>	<b>\$119K</b>	<b>\$119K</b>

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%) \$119,000.00  
**TOTAL \$119,000.00**

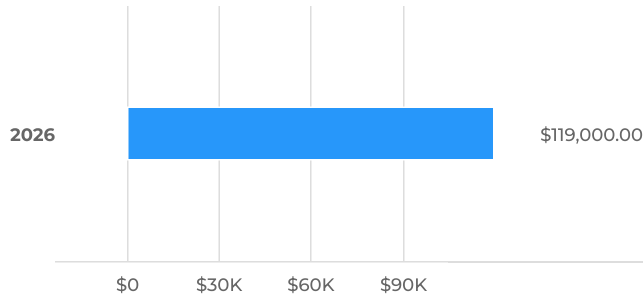
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Repairs/Improvements	\$119,000	\$119,000
<b>Total</b>	<b>\$119,000</b>	<b>\$119,000</b>

## Funding Sources

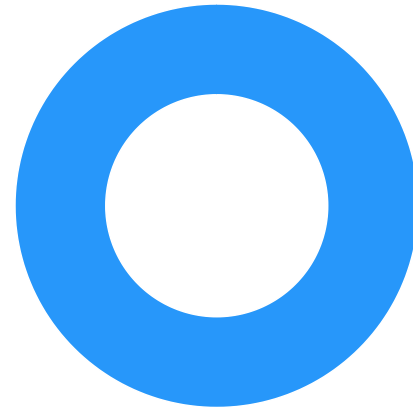
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$119,000</b>	<b>\$119K</b>	<b>\$119K</b>

Funding Sources by Year



● 541 - Sewer

Funding Sources for Budgeted Years



● 541 - Sewer (100%) \$119,000.00  
**TOTAL \$119,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
541 - Sewer	\$119,000	\$119,000
<b>Total</b>	<b>\$119,000</b>	<b>\$119,000</b>

# WRF Solar Power Project (Placeholder)

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2024
Est. Completion Date	06/30/2026
Department	Wastewater
Request Groups	CIP
Type	Capital Improvement

## Description

This is a placeholder for a solar power concept project for the City's water reclamation facility (WRF). This project assumes that the City will participate in a power purchase agreement. \$500K is allotted for system preparation costs prior to construction of a solar facility.

Project summary: the City would enter into a power purchase agreement for solar power generation at its water reclamation facility (WRF). The agreement would lock in a set rate for power over the period of the agreement and the City would not have to pay for the construction of the solar power system. Because energy costs rise constantly and there is no predication of the future rates for grid power (APS), a purchase agreement provides for a simple way to estimate annual power costs for the WRF and makes budgeting more consistent. The possibility for energy cost savings on the project over the life of the agreement can make this a beneficial venture for the City.

Based on the current trend of grid power and the proposal from the solar firm, energy cost savings over the life of the project is estimated at \$3.1 million.

## Images

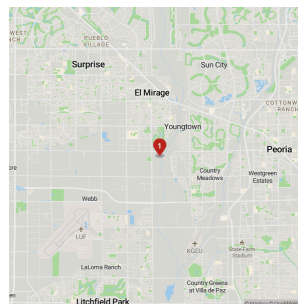
City of El Mirage  
Wastewater Treatment Plant  
Solar Proposal



## Details

Type of Project	New Construction
Strategic Priority	Superior Infrastructure
Grant Funding	Yes
Bond Eligible	No
Project Status	New

## Location



## Supplemental Attachments

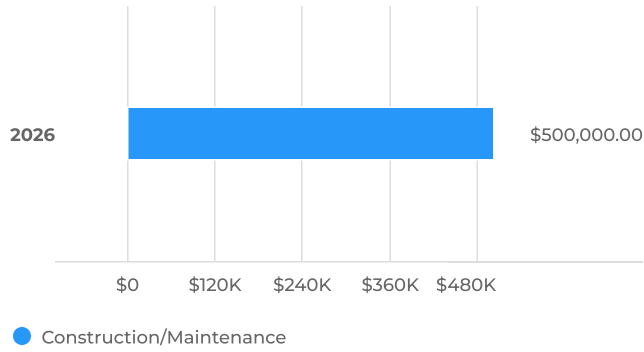
[WRF Power Rate\(/resource/cg-prod-v2/projects/documents/645b53cf9950d98915ee.png\)](/resource/cg-prod-v2/projects/documents/645b53cf9950d98915ee.png)

[WRF Solar PPA Concept\(/resource/cg-prod-v2/projects/documents/44caf229525fbd037bbd.pdf\)](/resource/cg-prod-v2/projects/documents/44caf229525fbd037bbd.pdf)

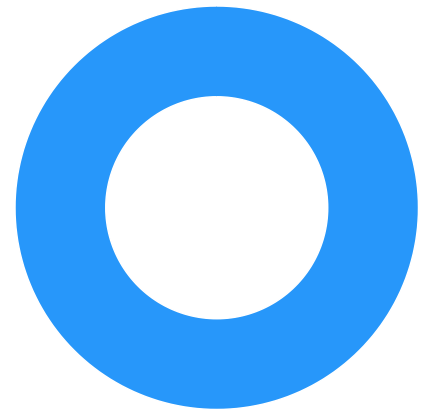
## Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$500,000.00  
**TOTAL \$500,000.00**

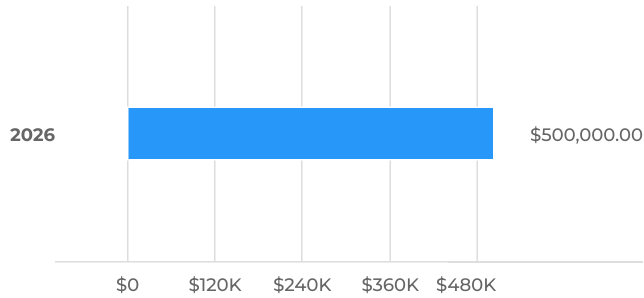
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

## Funding Sources

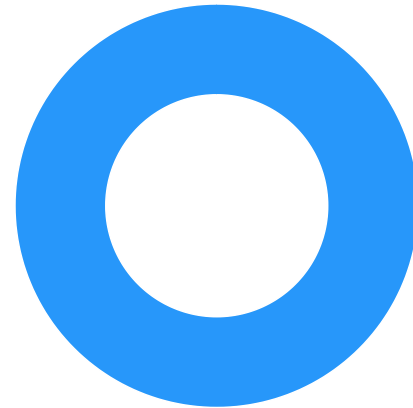
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

Funding Sources by Year



● 541 - Sewer

Funding Sources for Budgeted Years



● 541 - Sewer (100%) \$500,000.00  
**TOTAL \$500,000.00**

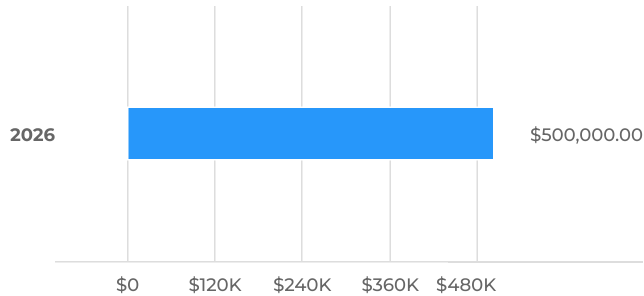
### Funding Sources Breakdown

Funding Sources	FY2026	Total
541 - Sewer	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

## Operational Costs

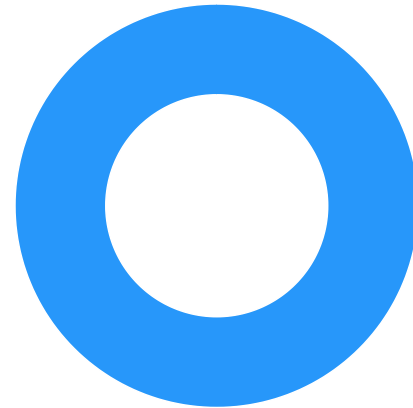
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

Operational Costs by Year



● Utilities

Operational Costs for Budgeted Years



● Utilities (100%) \$500,000.00  
**TOTAL \$500,000.00**

### Operational Costs Breakdown

Operational Costs	FY2026	Total
Utilities	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

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# **WATER REQUESTS**

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# Alto Well Site Discharge Pipe Replacement

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Water
Request Groups	CIP
Type	Capital Improvement

## Description

This request is to replace the discharge piping at the Alto well site. The discharge piping has never been replaced, and the site is over 40 years old. The discharge piping takes drinking water directly from the booster pump and into the public distribution system. The approximate useful life of this asset ranges from 30 to 50 years. The water division is recommending replacement because of the condition of the current pipe and leaking due to internal corrosion. The benefits of replacing this pipe are a higher quality product being discharged to the distribution system along with an improvement in water loss.

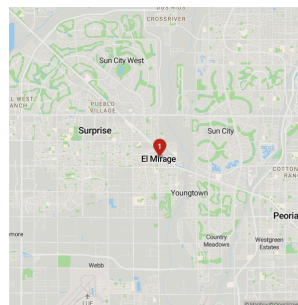
## Images



## Details

Type of Project	Improvement
Strategic Priority	Superior Infrastructure
Bond Eligible	No
Grant Funding	No
Project Status	Unmodified

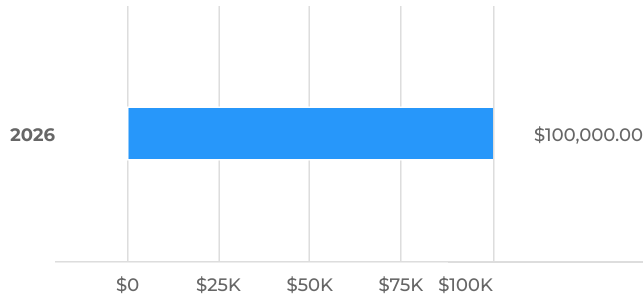
## Location



## Capital Cost

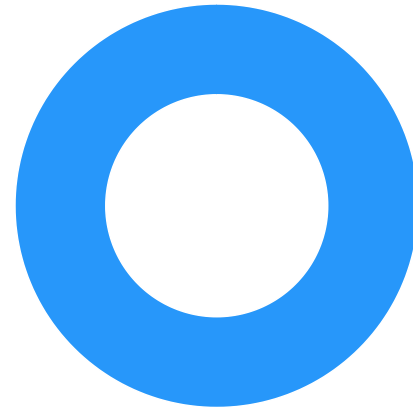
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$100,000</b>	<b>\$100K</b>	<b>\$100K</b>

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$100,000.00  
**TOTAL \$100,000.00**

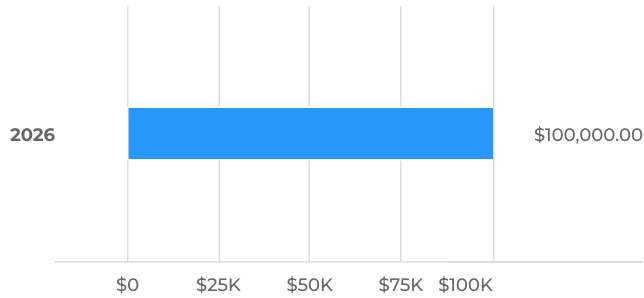
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Funding Sources

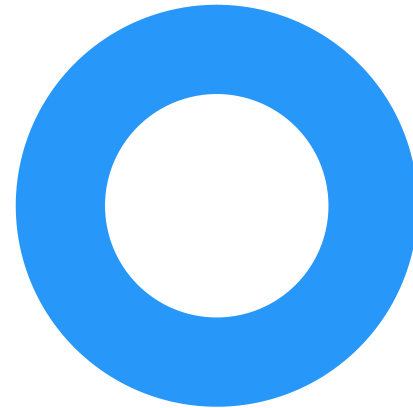
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$100,000</b>	<b>\$100K</b>	<b>\$100K</b>

Funding Sources by Year



● 511 - Water

Funding Sources for Budgeted Years



● 511 - Water (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
511 - Water	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Residential and Commercial Meter Replacement Project

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2027
Department	Water
Request Groups	CIP
Type	Capital Improvement

## Description

This project is to replace the current Automated Meter Infrastructure (AMI) for residential users of the El Mirage water system. Typical meter systems have a 10-12 year useful life. Replacement on a set schedule helps ensure water accountability and revenue collection.

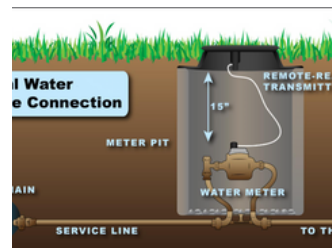
There are approximately 12,100 meters in the El Mirage water system. A benefit of replacing all meters at once is consistency with technology in the field and replacement availability and flexibility. An additional benefit of replacing the meters is more accurate readings over time and more accurate revenue collection. This is a very important aspect of large commercial meter replacement.

It is important to note that the City will be internalizing meter reads and reporting with the installation of new meters. This was previously provided by a third party. Internalization of the meter reading process will provide control to the City over the quality of service provided to customers.

The 2021 National Community Survey found that 46% of El Mirage residents rank the quality of drinking water favorably, compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified - updated GL and attached project estimate based on market pricing

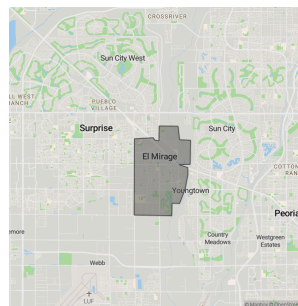
## Images



## Details

Division	Utilities
Type of Project	Replacement
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

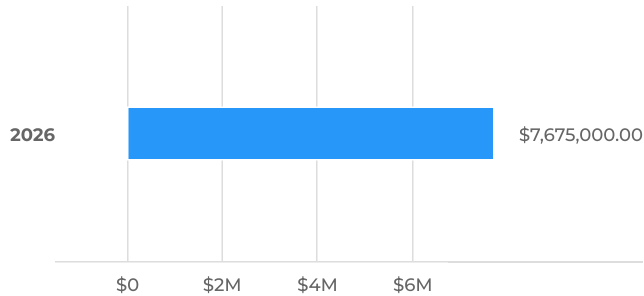
## Location



## Capital Cost

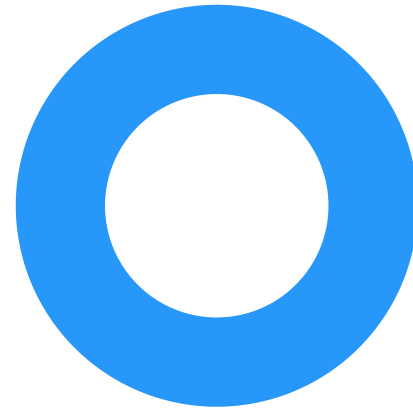
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$825,000	\$7,675,000	\$7.675M	\$8.5M

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%) \$7,675,000.00  
**TOTAL** **\$7,675,000.00**

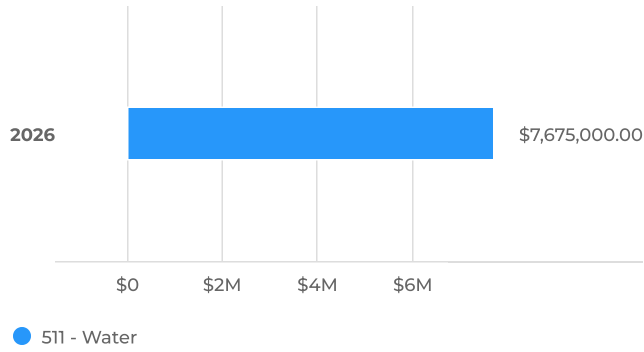
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Repairs/Improvements	\$825,000	\$7,675,000	\$8,500,000
<b>Total</b>	<b>\$825,000</b>	<b>\$7,675,000</b>	<b>\$8,500,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$825,000	\$7,675,000	\$7.675M	\$8.5M

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
511 - Water	\$825,000	\$7,675,000	\$8,500,000
<b>Total</b>	<b>\$825,000</b>	<b>\$7,675,000</b>	<b>\$8,500,000</b>

# Rockwood Well Site Discharge Pipe Replacement

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2026
Est. Completion Date	06/30/2027
Department	Water
Request Groups	CIP
Type	Capital Improvement

## Description

This request is to replace the discharge piping at the Rockwood well site. The discharge piping has never been replaced, and the site is over 40 years old. The discharge piping takes drinking water directly from the booster pump and into the public distribution system. Replacement of this piping will improve the quality of water released into the distribution system and mitigate any water loss due to leaking from corrosion.

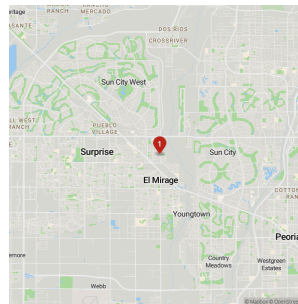
## Images



## Details

Type of Project	Improvement
Strategic Priority	Superior Infrastructure
Bond Eligible	No
Grant Funding	No
Project Status	Unmodified

## Location



## Capital Cost

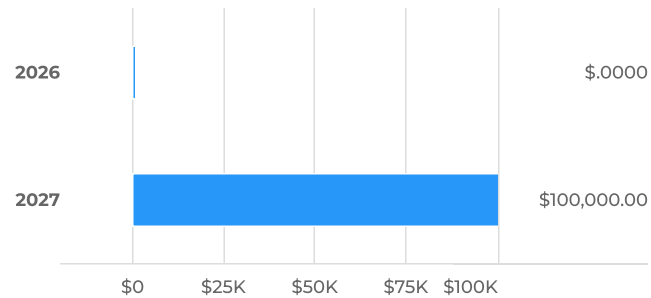
Total Budget (all years)

**\$100K**

Project Total

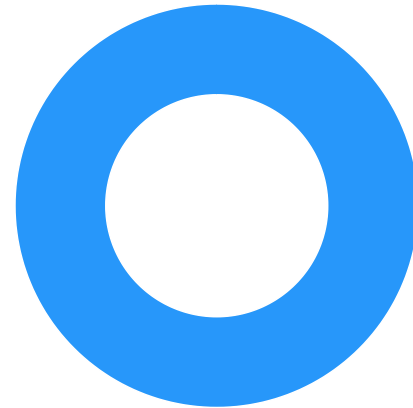
**\$100K**

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$100,000.00  
**TOTAL \$100,000.00**

### Capital Cost Breakdown

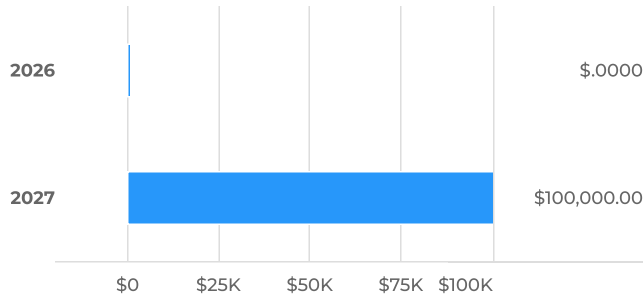
Capital Cost	FY2026	FY2027	Total
Construction/Maintenance	\$0	\$100,000	\$100,000
<b>Total</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Funding Sources

Total Budget (all years)  
**\$100K**

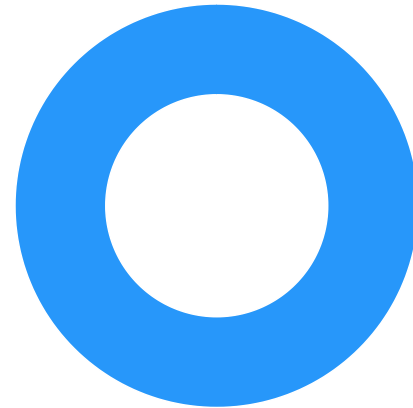
Project Total  
**\$100K**

Funding Sources by Year



● 511 - Water

Funding Sources for Budgeted Years



● 511 - Water (100%)

\$100,000.00

**TOTAL**

**\$100,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
511 - Water	\$0	\$100,000	\$100,000
<b>Total</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Thompson Ranch Well Site Discharge Pipe Replacement

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2026
Department	Water
Request Groups	CIP
Type	Capital Improvement

## Description

This request is to replace the discharge piping at the Thompson Ranch well site. The discharge piping takes drinking water directly from the well pump and into the public distribution system. The discharge piping is recommended for replacement at 20 plus years of age due to corrosion which can affect the quality of the water discharged to the distribution system.

Note: Project to include new valves, pump to waste controls, sand separator, discharge piping, sample ports, including pipe priming and paint. The Thompson Ranch well was constructed in 1959. The current piping system was installed in 2004.

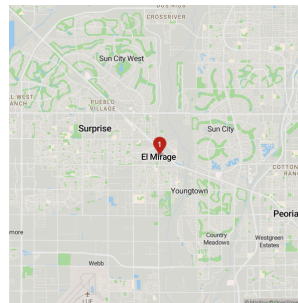
## Images



## Details

Type of Project	Improvement
Strategic Priority	Superior Infrastructure
Bond Eligible	No
Grant Funding	No
Project Status	Unmodified

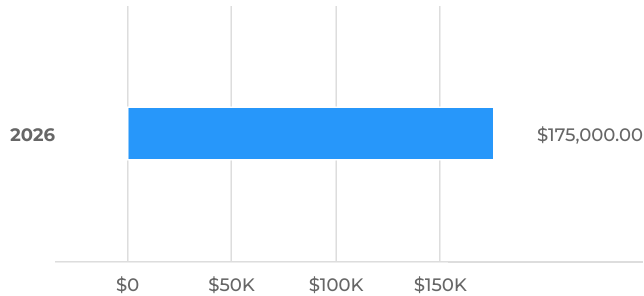
## Location



## Capital Cost

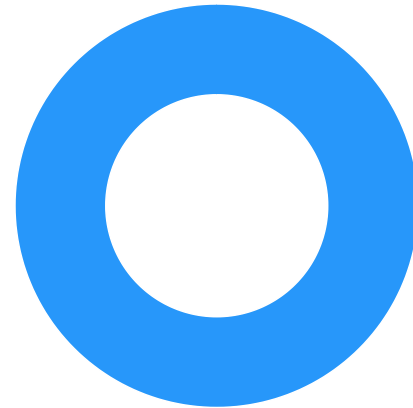
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$175,000</b>	<b>\$175K</b>	<b>\$175K</b>

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$175,000.00  
**TOTAL \$175,000.00**

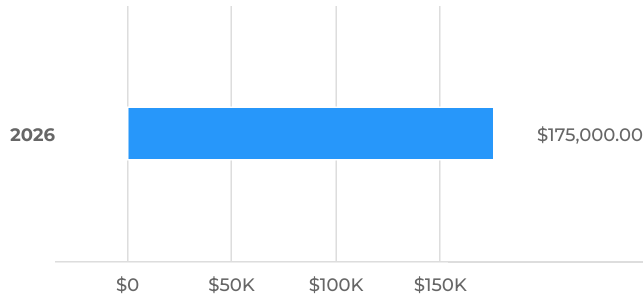
### Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction/Maintenance	\$175,000	\$175,000
<b>Total</b>	<b>\$175,000</b>	<b>\$175,000</b>

## Funding Sources

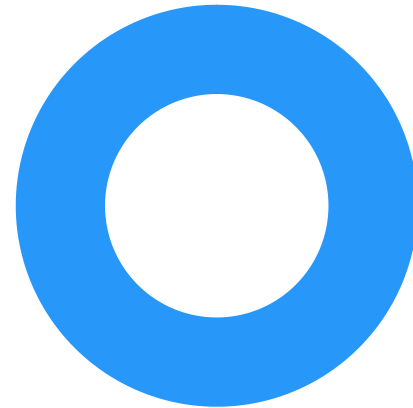
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$175,000</b>	<b>\$175K</b>	<b>\$175K</b>

Funding Sources by Year



● 511 - Water

Funding Sources for Budgeted Years



● 511 - Water (100%)

\$175,000.00

**TOTAL**

**\$175,000.00**

### Funding Sources Breakdown

Funding Sources	FY2026	Total
511 - Water	\$175,000	\$175,000
<b>Total</b>	<b>\$175,000</b>	<b>\$175,000</b>

# Vehicle Replacement Program - Water

## Overview

Request Owner	Nick Russo, Public Works Director
Department	Water
Request Groups	CIP
Type	Capital Equipment
Project Number	62068

## Description

Replace existing vehicles in the Water Department. Incremental 3% cost increases are reflected annually. Vehicles will be recommended for replacement when they reach 125,000 miles or 15 years of age. Operational costs were calculated using the IRS Standard Mileage Rate of \$0.67 per mile. Costs were calculated by multiplying the average number of miles per year for a Public Works vehicle (6000) times the IRS Standard Mileage Rate. Operational costs are administratively projected at 50/50 between fuel/maintenance.

Vehicle to be replaced is #6721, a 2007 Ford Ranger. Replacement vehicle will be Chevy 2500 with service body and lift gate.

The 2021 National Community Survey found that 46% of El Mirage residents rate the quality of its water system favorably compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified - Adjusted pricing to reflect the market. Add FY29.

## Images



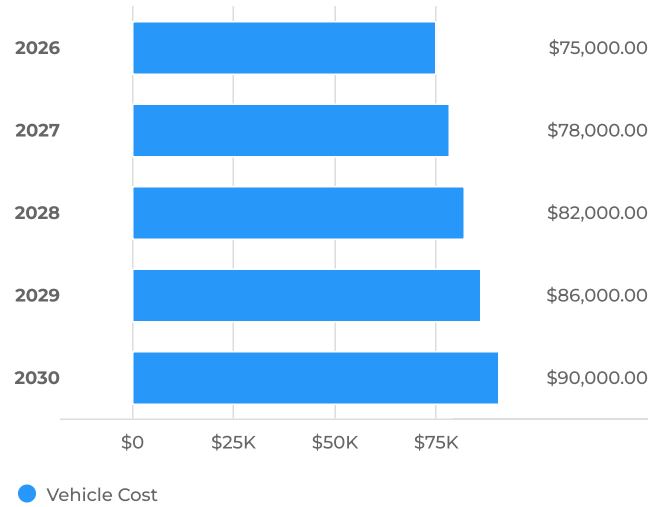
## Details

Division	Operations
New Purchase or Replacement	Replacement
Useful Life	10 or more years
Strategic Priority	Effective Government
Grant Funding	No
Bond Eligible	No
Project Status	Modified

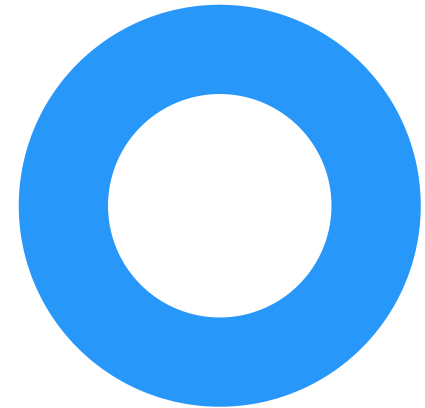
## Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$60,000	\$75,000	\$411K	\$471K

Capital Cost by Year



Capital Cost for Budgeted Years



● Vehicle Cost (100%) \$411,000.00  
**TOTAL \$411,000.00**

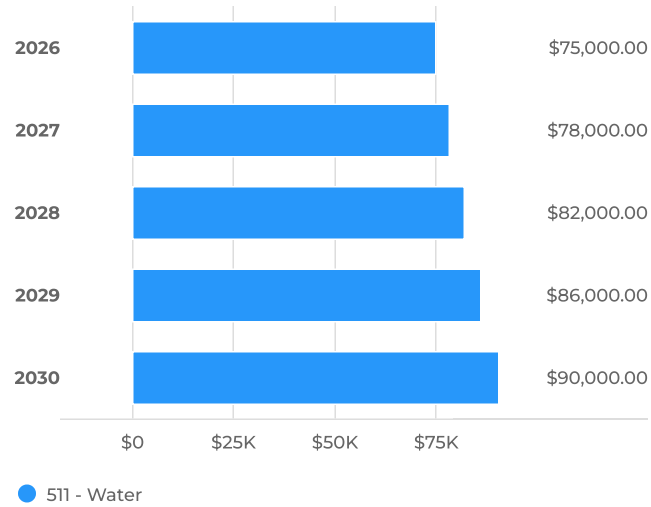
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Vehicle Cost	\$60,000	\$75,000	\$78,000	\$82,000	\$86,000	\$90,000	\$471,000
<b>Total</b>	<b>\$60,000</b>	<b>\$75,000</b>	<b>\$78,000</b>	<b>\$82,000</b>	<b>\$86,000</b>	<b>\$90,000</b>	<b>\$471,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$60,000</b>	<b>\$75,000</b>	<b>\$411K</b>	<b>\$471K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



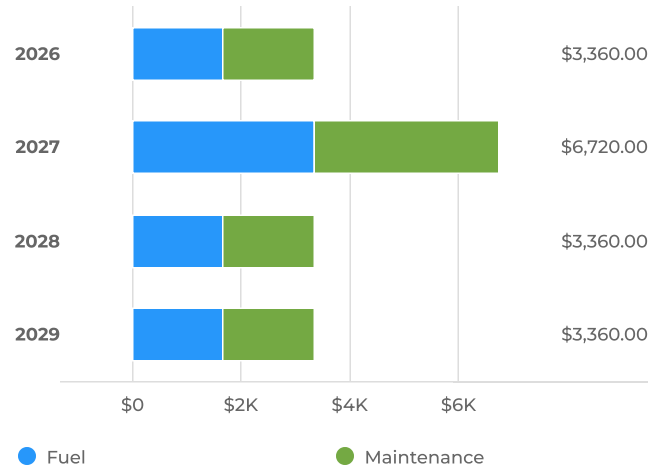
### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
511 - Water	\$60,000	\$75,000	\$78,000	\$82,000	\$86,000	\$90,000	\$471,000
<b>Total</b>	<b>\$60,000</b>	<b>\$75,000</b>	<b>\$78,000</b>	<b>\$82,000</b>	<b>\$86,000</b>	<b>\$90,000</b>	<b>\$471,000</b>

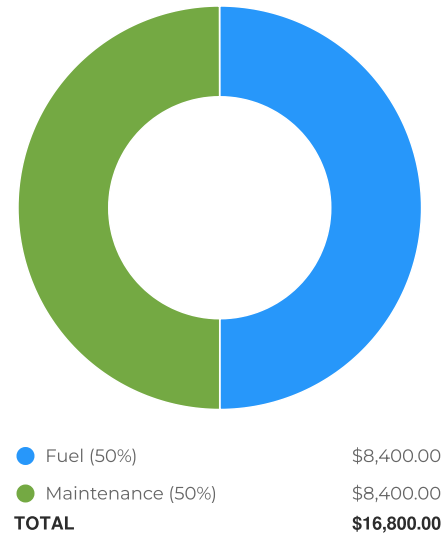
## Operational Costs

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$3,360</b>	<b>\$3,360</b>	<b>\$16.8K</b>	<b>\$20.16K</b>

Operational Costs by Year



Operational Costs for Budgeted Years



### Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2027	FY2028	FY2029	Total
Fuel	\$1,680	\$1,680	\$3,360	\$1,680	\$1,680	\$10,080
Maintenance	\$1,680	\$1,680	\$3,360	\$1,680	\$1,680	\$10,080
<b>Total</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$6,720</b>	<b>\$3,360</b>	<b>\$3,360</b>	<b>\$20,160</b>

# Water Production Facility Rehabilitation Program

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Water
Request Groups	CIP
Type	Capital Improvement
Project Number	62065

## Description

This project is to rehab, repair or replace the equipment needed to deliver water to the residents of El Mirage and a portion of Surprise residents. This maintenance program will prolong the useful life of the water production facilities. This project includes any capital assets at each well site that need to be repaired or replaced in order to maintain operation at the site. This includes but is not limited to water storage tanks, pumps, motors, disinfection systems, piping, valves, controls, and site buildings.

Water supply, supply of pressure, and water storage tanks operate successfully with little maintenance for extended multi-year periods. However, gradual failure, including corrosion or loss of curb appeal, can result in water infrastructure requiring upgrades. Therefore, a rehabilitation program is designed to ensure asset preservation, process water quality improvements, and maintain operator safety. The city has a total of 9 water production facilities within the water distribution system.

The 2021 National Community Survey found that 46% of El Mirage residents rank the quality of drinking water favorably, compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

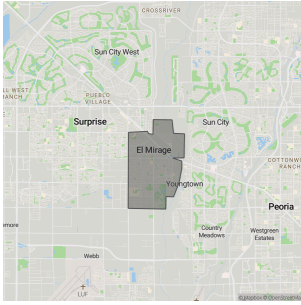
## Images



## Details

Division	Utilities
Type of Project	Refurbishment
Strategic Priority	Superior Infrastructure
Grant Funding	No
Bond Eligible	No
Project Status	Unmodified

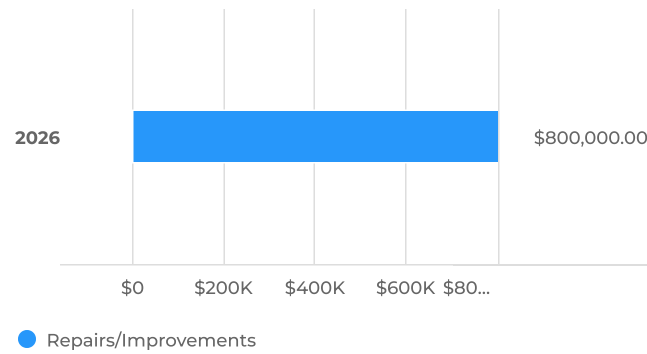
## Location



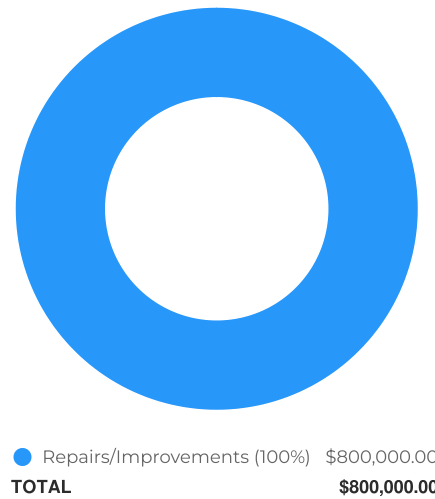
### Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800K</b>	<b>\$1.6M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



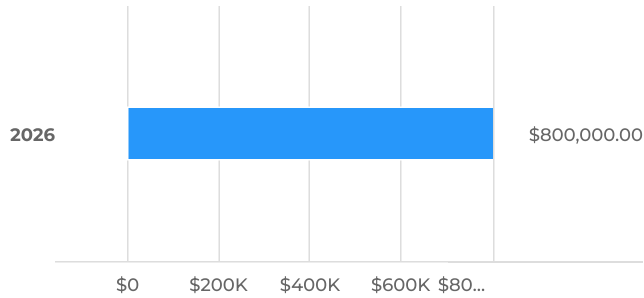
### Capital Cost Breakdown

Capital Cost	Historical	FY2026	Total
Repairs/Improvements	\$800,000	\$800,000	\$1,600,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,600,000</b>

## Funding Sources

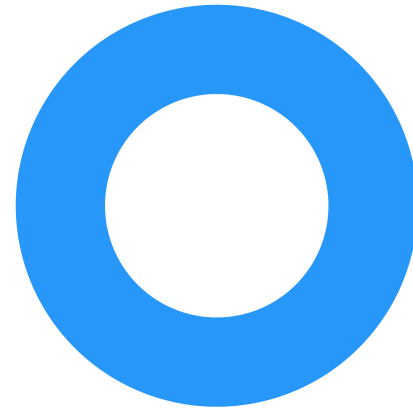
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$800,000	\$800,000	\$800K	\$1.6M

Funding Sources by Year



● 511 - Water

Funding Sources for Budgeted Years



● 511 - Water (100%)

\$800,000.00

**TOTAL**

**\$800,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2026	Total
511 - Water	\$800,000	\$800,000	\$1,600,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,600,000</b>

# Water System Valve Management Program

## Overview

Request Owner	Nick Russo, Public Works Director
Est. Start Date	07/01/2025
Est. Completion Date	06/30/2030
Department	Water
Request Groups	CIP
Type	Capital Improvement
Project Number	62228

## Description

This request is for a Water System Valve Management Program. The water system contains an estimated 5,000 valves which are approaching the end of their useful life and no program currently exists to replace any of these valves on a routine basis. The valves are control points for the water system. They are used to regulate flows to areas of the system to maintain system pressures. They are also used to isolate areas of the system when emergency repairs are needed. A good system of properly located valves helps ensure that a minimum amount of customers are affected when repairs are made to the system. It should be noted that this project also includes valves for fire hydrants and the addition and/or replacement as necessary.

This program will provide funding on an annual basis to replace and/or install new priority water line valves that are found to have failed or show signs of failure in the near future. The data used to determine the lines to be replaced will be provided through documented system repairs and maintenance history.

The 2021 National Community Survey found that 46% of El Mirage residents rank the quality of its water system favorably compared to 69% who rank the overall quality of the utility infrastructure favorably, and 91% of residents feel it is important to focus on utility infrastructure in the next two years.

Modified - Included \$200,000 in annual costs for FY2030.

## Images



## Details

Division	Utilities
Type of Project	Improvement
Strategic Priority	Superior Infrastructure
Bond Eligible	No

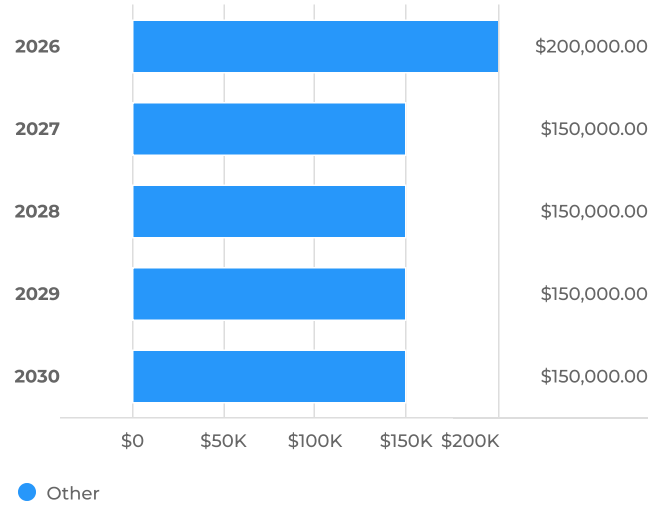
Grant Funding  
Project Status

No  
Modified

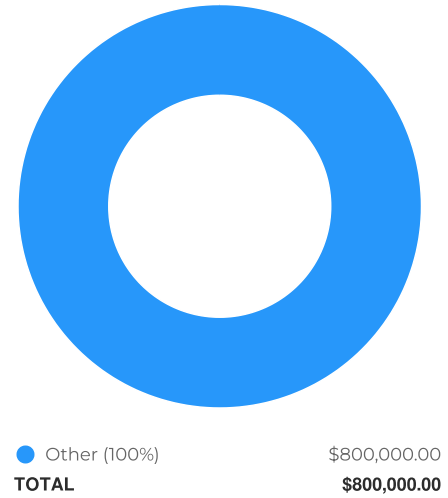
### Capital Cost

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200,000</b>	<b>\$800K</b>	<b>\$1M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



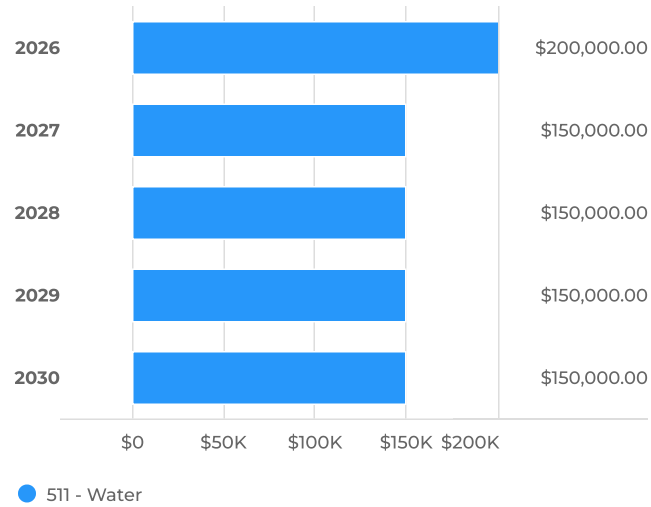
#### Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Other	\$200,000	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,000,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$1,000,000</b>

## Funding Sources

Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$200,000	\$200,000	\$800K	\$1M

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
511 - Water	\$200,000	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,000,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$1,000,000</b>

# 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 the 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 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.

**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.

**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 the community's books.

**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:** Expenditures in the Capital Improvement Program.

**Capital Project:** Non-consumable items with a useful life of more than one year and an initial individual price exceeding \$30,000, 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 and 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:** The accumulation of revenues in excess of expenditures over time. The beginning fund balance is residual funds brought forward from the previous fiscal year.

**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, roads, 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 policy-making 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 purposed.

**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 maintenane 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, and 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.