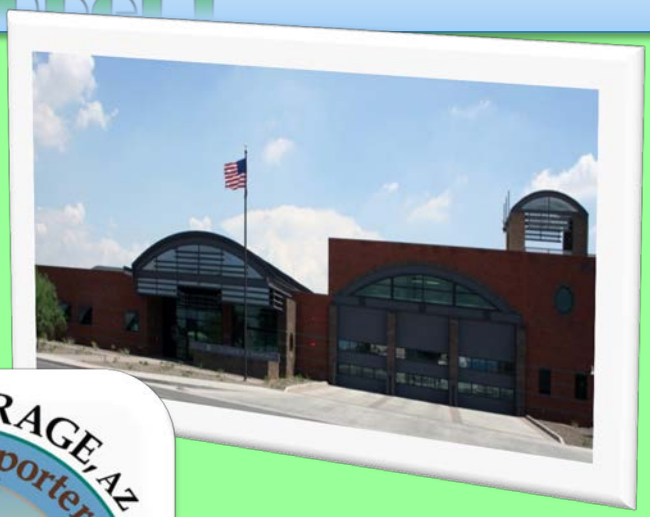
City of EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

ANNUAL BUDGET





City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB





For the fiscal year July 1, 2013 – June 30, 2014

City of El Mirage, Arizona
FY 2013 to FY2014
Budget Document
Table of Contents

Fund/ Dept #	Description	Page #
	Budget in Brief	1
	Executive Summary	8
	Mayor and Council Biographies	16
	Organizational Chart	20
	Full Time Equivalent (FTE) Table	21
	City Map	22
	Budget Fundamentals and Policies	23
	State and Federal Fiscal Influences	30
	Fund Structure	31
	Total Adopted Budget	32
	Consolidated Summary	33
	Fund Summary	34
General Fund		
10	General Fund	37
	Departments (Number/Name)	
410	Mayor & Council	49
490	City Clerk	55
460	Safety	61
450	Administration	67
440	Legal Services	73
500	Human Resources	79
511	Financial Services	85
480	Information Technology	91
531	Recreation	97
521	Parks	103
522	Facilities Management	109
620	Fleet Management	115
540	Community Development	121
551	Police	127
552	Code Compliance	137
561	Fire	143
562	Fire & Building Safety	151
680	Transfers & Contingency	157

City of El Mirage, Arizona
FY 2013 to FY2014
Budget Document
Table of Contents

Fund/ Dept #	Description	Page #
	Enterprise/Utility Funds	
53	Water Fund	163
	Departments:	
409	Utility Administration	171
403	Water Operations	177
404	Customer Service	183
405	Meter Services	189
410	Engineering	195
408	Capital Projects	201
406/407	Debt/Transfers	207
54	Sewer Fund	215
52	Sanitation Fund	225
	Other Funds	
	Streets/Transportation Funds:	
21	Highway User Revenue Fund	231
23	LTAF (Local Transportation Assistance Fund)	239
56	Capital Projects - Streets	245
	Public Safety Funds:	
14	Municipal Court Fund	253
15	Municipal Court Enhancement Fund	259
16	Photo Enforcement Fund	265
28	Police Towing Fund	273
68	Impact Fees - Police Fund	279
	Other Capital Funds:	
31	CDBG (Community Development Block Grant)	285
61	Capital Projects - Park Improvements	291
43	Special Projects Fund	297
41	Debt Service Fund	303

City of El Mirage, Arizona
FY 2013 to FY2014
Budget Document
Table of Contents

Fund/ Dept #	Description	Page #
	Supplemental Information	
	Capital & Capital Projects	309
	Consolidated Fee Schedule	315
	State Budget Schedules	327
	Supplemental Information	341
	Budget Calendar	342
	Council Goals	343
	Financial Management Policies	353
	FAQs	382
	Glossary	384

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

City of EL MIRAGE Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Budget in Brief

Introduction:

The City Manager is pleased to present the City Council with a balanced budget for Fiscal Year 2014 (July 1, 2013 – June 30, 2014). This year's budget is developed around the core theme of *incremental growth and development*. In addition, the budget process provided the City an opportunity to *create stability and meet expectations responsibly* while continuing to focus on *innovations and efficiencies in service delivery*.

After years of coping with the effects of the economic downturn, the City has turned a corner financially. Management and Council have taken difficult but necessary actions to ensure the long-term financial health of the City by:

- Adjusting utility rates to cover operating, capital, and reserve needs
- Developing proper reserves
- Reducing operating expenses
- Presenting a bond issue to the voters which allowed for new municipal facilities to be built for the public and the police department
- Implementing a lean but realistic Capital Improvements Plan (CIP)
- Completing only those capital improvements that are "needs" and not "wants."



As a result of these actions, revenues have stabilized, placing the City in a financially stable position.

The budget for Fiscal Year 2014 is $112,833,500. This budget represents a decrease of $1,557,300 over last fiscal year's budget which totaled $114,390,800. The proposed Fiscal Year 2014 budget uses $22,213,500 of fund balance, as well as $5,250,000 in bond funds.

Operating expenditures are relatively flat, even while the City embarks on a number of major capital projects. The City recently constructed a new fire station and will soon be expanding El Mirage Road. In addition, the City is constructing a new police station and recreational facility with pool, thanks to a bond approved by voters in November 2011.

Greater oversight of expenditures has been an enduring organizational objective. The Council adopted fiscally conservative goals for the City and City Manager, which influenced both the Fiscal Year 2014 budget, as well as the incorporated CIP. The CIP is a new tool for El Mirage. It details a five-year plan for capital expenditures that supports the priorities of the Council and El Mirage residents, while also supporting the highest use of limited resources.

Current Fiscal Year-to-Date Highlights:

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

The General Fund has loaned the Water Fund $2,125,000 to date to cover operations and capital costs and has loaned the Sanitation Fund $600,000 to date to implement a recycling program. The loans will be repaid to the General Fund in FY 2016 and FY 2015 respectively. The General Fund has been lending money to other funds at a rate of 4%.

FY 2013 saw the completion of the Fire Station, Brisas Well, and new waterlines downtown. Gentry Park is one of the City's oldest landmarks, built more than 45 years ago amid the original downtown neighborhoods. Mindful of the significance of Gentry Park to families and children in the community, the Council approved its major renovation in 2012 including a new ball diamond, covered dugouts, a concession building, and new fencing - much of this funded by a grant from the Arizona Sports and Tourism Authority.

Lennar Homes, a major builder in the U.S., constructed 83 new homes at the City's northern edge in 2012, and will be adding 90 homes this year, thanks to the Council's decision to discontinue impact fees normally imposed to help defray the cost of public services in new developments. These homes will add approximately $20 million in property value to the City when completed, which should lower secondary property tax burdens by 15 % to 20%. In addition, a number of new businesses including Aaron's Rents, Valero, Auto Zone, and other firms selected El Mirage as a key location in their expansion plans during 2012.

In this day and age, Americans have gained new insight about the environment and their role in preserving it. Every community, no matter the size, must be committed to environmental stewardship to sustain the quality of life for both present and future generations. In El Mirage, signs of our commitment have already begun to emerge. Solar paneled parking structures are installed at Gateway Park, the Senior Center and the fire station. The panels generate 80% of each structure's electricity and were built at no upfront cost to the City. Discussions with solar partners for construction of similar structures at the new police station and the YMCA are in the works. This year a curbside recycling program was implemented, that translates into less waste in our landfills and a cleaner City for all of us. The City also implemented a bulk trash pickup and combined the pickup of recycling and regular trash to the same day.



FY 2013 also marked the beginning of major projects including a new Police Station, Recreation Facility/YMCA, and the planning for El Mirage Road reconstruction. These projects are being funded by General Obligation (G.O.) Bonds authorized by the voters of El Mirage. Interim financing will be needed in order to accelerate the El Mirage Road project from the current timeline defined by the Maricopa Association of Governments (MAG).

Before selling bonds, it is common for bond ratings to be assigned to municipalities by rating service providers such as Standard & Poors (S & P) or Moody's. Bond ratings determine the cost to the City of borrowing bond funds. Meetings were held with representatives of Standard & Poors and Moody's to lay out the case for the El Mirage bond rating. Points of discussion included the City's funding reserves, financial management practices, policies, and debt levels. As a result, S & P assigned El Mirage an A+ rating, while Moody's assigned the City an A1 rating. Both ratings are rare for first time ratings, and translate into an expected savings of $1.3 million over the 30-year life of the bonds, as well as lower tax levies and lower property taxes for residents in the long term. Currently, El Mirage's debt is 100% voter approved and does not rely on sales tax revenues for repayment.

Any capital projects identified in the FY 2013 budget that have not been completed will automatically be transferred into the FY 2014 budget unless the project is identified as complete by the Department Head and/or the City Engineer.



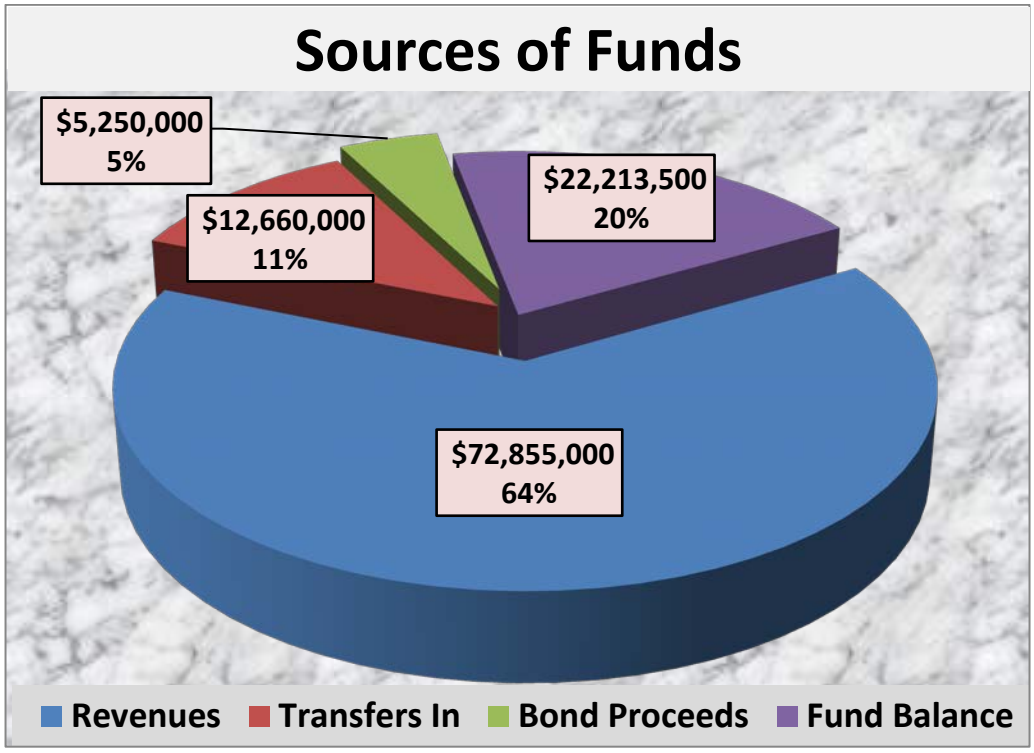
Budget Highlights:

Entering this fiscal year; be assured the City budget is still our primary focus. The City is committed to continued stability, knowing that planning, pursuing, and negotiating for the best possible outcomes are enduring obligations. Operating expenditures are relatively steady and key partnerships enliven our future. Residents will soon see improvements to Grand Avenue, most notably the realignment of Grand, Thunderbird, and Thompson Ranch Road thanks to partnerships with the Arizona Department of Transportation and the Maricopa Association of Governments. The realignment will bring safer traffic conditions and greater potential for economic expansion. Additional improvements are slated for Gentry Park including new lighting, shade structures, and picnic areas; and other smaller parks will see improvements as well including equipment and solar lighting. Cactus Park right of way maintenance will be taken over by the HOA and it is anticipated that other HOAs will follow suit and begin maintaining their community park. Additionally the City will be adding bulk trash pick-ups at curbside. All these improvements demonstrate the City's continuing commitment to improve livability for all of us.

The FY 2013-14 budget includes a variety of changes from the previous fiscal year. Among these changes are the following:

- The current projected budget for Fiscal Year 2014 is $112,833,500. This projected budget represents a decrease of 1.4% over the Fiscal Year 2013 budget.
- Sources of funds are broken down into four categories – revenues, bonds, fund balance, and transfers (See the "Sources of Funds" chart that follows.).
    - Revenues before transfers and bond proceeds are projected to decrease by $9,285,000 to $72,855,000.
        - Grant revenues make up more than 50% of the revenues at $36,540,000.
        - Utility rate increases have been approved for Fiscal Year 2014. It is anticipated that utility revenues will increase by $495,000 to $12,685,000. Based on current assumptions, the rate model recommends no additional increases until Fiscal Year 2019.

- Proceeds from issuance of previously approved debt (bonds) comprise an additional $5,250,000 in funding sources.
- Fund Balance of $22,213,500 and transfers between funds totaling $12,515,000 comprise the remaining funding sources.

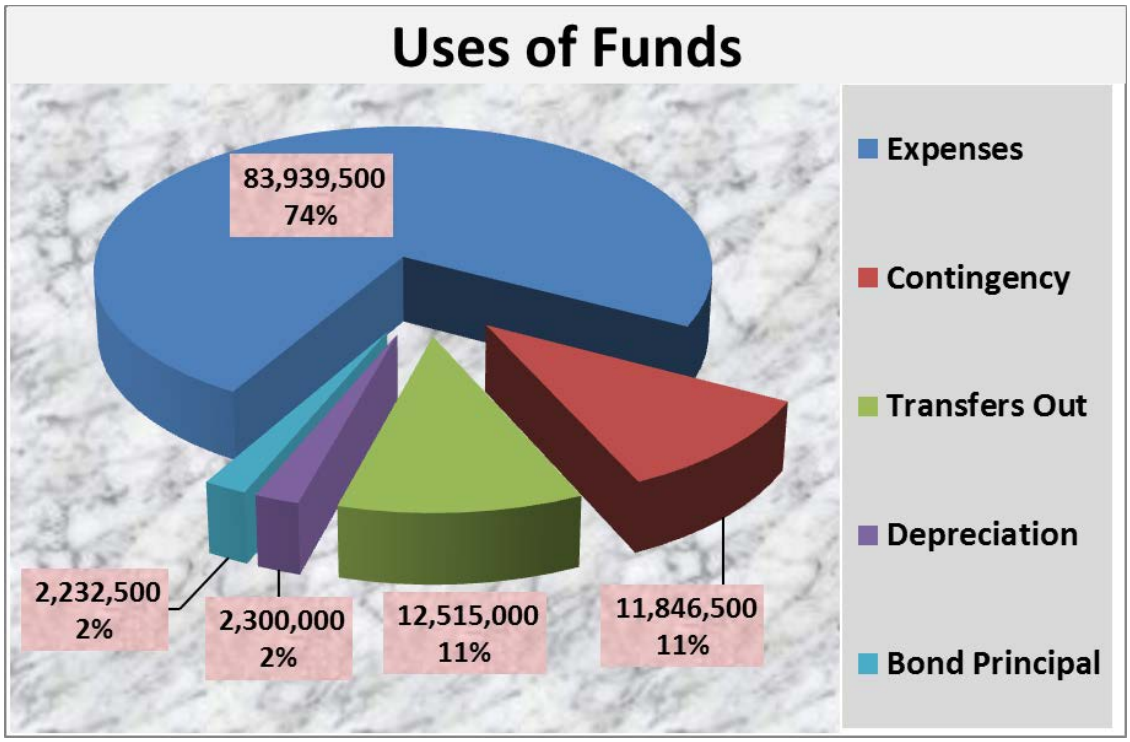


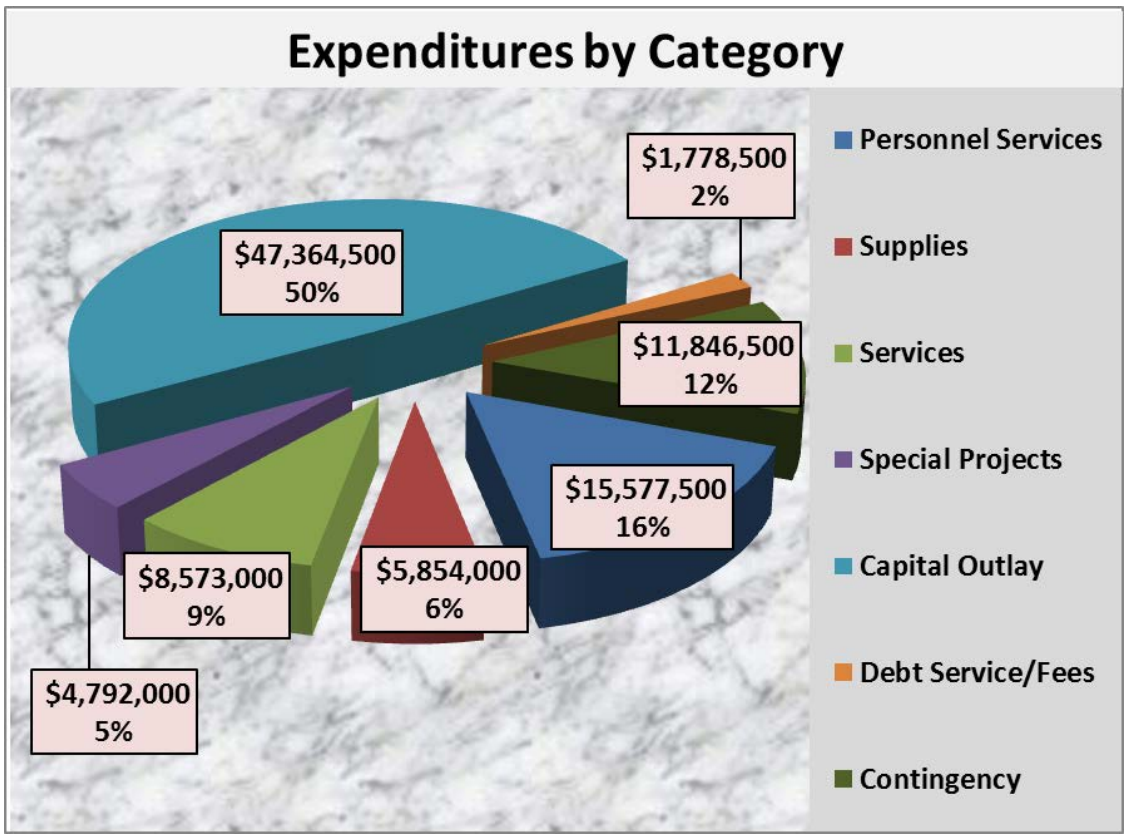
- Uses of funds are broken down into five categories – expenses, contingency, transfers out, bond principal, and depreciation (See "Uses of Funds" chart that follows.)
  - Expenses of $83,939,500 have been identified throughout 16 different funds, and can be broken down by type of expense as follows:
    - Capital – approximately $47,364,500 of capital expenditures across all funds are being presented as part of this budget. This includes any current year capital projects that need to be carried forward into the FY 2014 budget, specifically, the $42 million for three bonded projects – El Mirage Road, Police Station, and Recreation Facility, as described in the following table. Capital is $2,891,475 lower than last year.



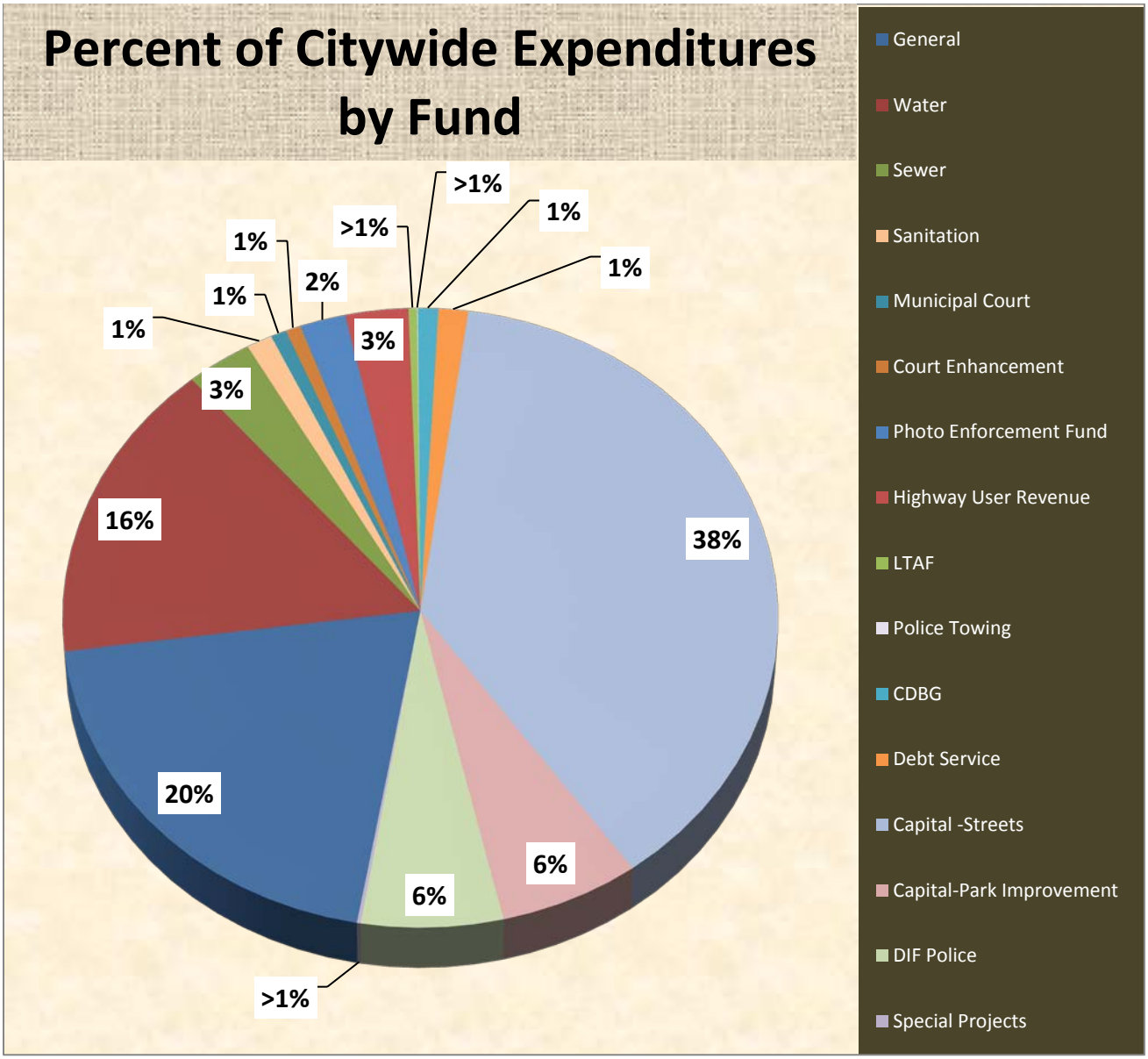
ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56400464	**BOND PROCEEDS**	**EL MIRAGE ROAD IMPROVEMENTS**	**32,018,000**
The City is partnering with McDoT and MAG to complete construction of El Mirage Road from Northern to Thunderbird and to complete improvements along Thunderbird Road from Grand Avenue to west of El Mirage Road. The City has bond authorization to pay for its share of the improvements. McDoT will provide $6 million and MAG will provide 70% funding up to approximately $36 million. The City intends to accelerate the project to complete improvements in less than five years. The original projection was for the project to take approximately ten years.			
68400667	**POLICE**	**NEW POLICE FACILITY**	**6,000,000**
Police Facility - The City plans to construct a new police station facility on land designated for City use next to Gateway Park. Cost includes design, construction, site improvements and furnishings but not land acquisition cost. The energy efficient facility would house all operations of the Police Department including administration, patrol, investigations, evidence storage, records management and storage, modern IT infrastructure, a community meeting room, and a public lobby.			
61400698	**RECREATION**	**RECREATION FACILITY WITH POOL**	**5,500,000**
Recreation Facility with Pool - The City plans to construct a new recreation facility with pool. The facility will be located adjacent to Gateway Park on approximately 5 acres. Cost includes design, construction, site improvements and furnishings but not land acquisition cost.			

        - Personnel – the total projected cost of personnel for FY 2014 is $15,577,500. This is an increase of approximately $340,500. The major increases are a result of increased retirement contributions and proposed pay increases ranging from 0 to 5 percent.
        - Supplies and services – the total projected cost of supplies and services for FY 2014 is $14,427,000. This is a decrease of approximately $394,075. This line item continues to be higher than normal because of the planned replacement of $3.5 million for water meters. This project is funded by voter authorized Water Infrastructure Financing Authority (WIFA) bonds.
        - Other costs – (such as special projects, debt service and fees) amount to $6,570,500 for FY 2014. This is an increase of approximately $2,224,000.
        - See the following "Expenditures by Category" chart for a graphical representation.
        - See the following "Percent of Citywide Expenditures by Fund" chart for a graphical representation.
    - Contingency of $1,846,500 (+ $10 million unknown) for FY 2014 represents a decrease of $378,900 over FY 2013.
    - Transfers out of $12,515,000 provide an offset for transfers in of the same amount. A "Transfer Matrix" showing the movement of resources between funds can be found at the end of the "Executive Summary" in this document.
    - Bond principal payments of $2,232,500 are programmed to pay utility and general obligation bond principal.
    - Depreciation of $2,300,000 is a non-cash expenditure which reduces fund balance but does not reduce cash. Depreciation is recorded in the Water and Sewer Funds.


Uses of Funds
83,939,500
74%
2,232,500
2%
2,300,000
2%
12,515,000
11%
11,846,500
11%
Expenses
Contingency
Transfers Out
Depreciation
Bond Principal


Expenditures by Category
$1,778,500
2%
$47,364,500
50%
$11,846,500
12%
$15,577,500
16%
$8,573,000
9%
$5,854,000
6%
$4,792,000
5%
Personnel Services
Supplies
Services
Special Projects
Capital Outlay
Debt Service/Fees
Contingency

Percent of Citywide Expenditures by Fund





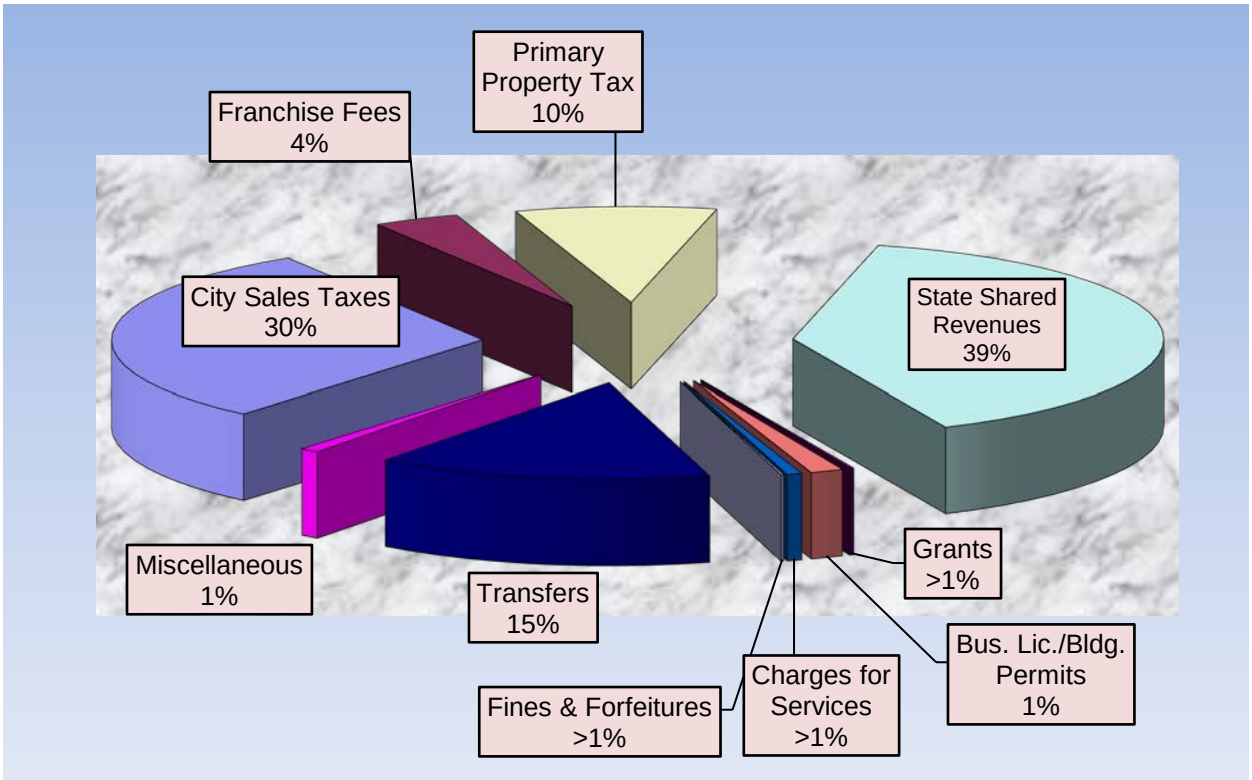


Executive Summary

Primary General Fund Revenues:

Below is a table showing the primary classifications of General Fund Revenues and a comparison of this year's proposed budget to last year's adopted budget. Below the table is a graph showing what percentage of the revenue is accounted for in each of the classifications. On the following pages are explanations and graphs of the major General Fund revenues.

	FY 12-13 Budget	FY 13-14 Budget	Increase (Decrease) Amount	% Change
City Sales Taxes	$ 5,480,000	$ 5,580,000	$ 100,000	1.82%
Franchise Fees	690,000	695,000	5,000	0.72%
Primary Property Tax	1,755,500	1,625,000	(130,500)	-7.43%
State Shared Revenues	6,950,000	7,335,000	385,000	5.54%
Grants	100,000	35,000	(65,000)	-65.00%
Bus. Lic./Bldg. Permits	150,000	265,000	115,000	76.67%
Charges for Services	110,000	120,000	10,000	9.09%
Fines & Forfeitures	30,000	20,000	(10,000)	-33.33%
Transfers	2,275,000	2,715,000	440,000	19.34%
Miscellaneous	160,000	155,000	(5,000)	-3.13%
Total General Fund Revenues	$ 17,700,500	$ 18,545,000	$ 844,500	4.77%

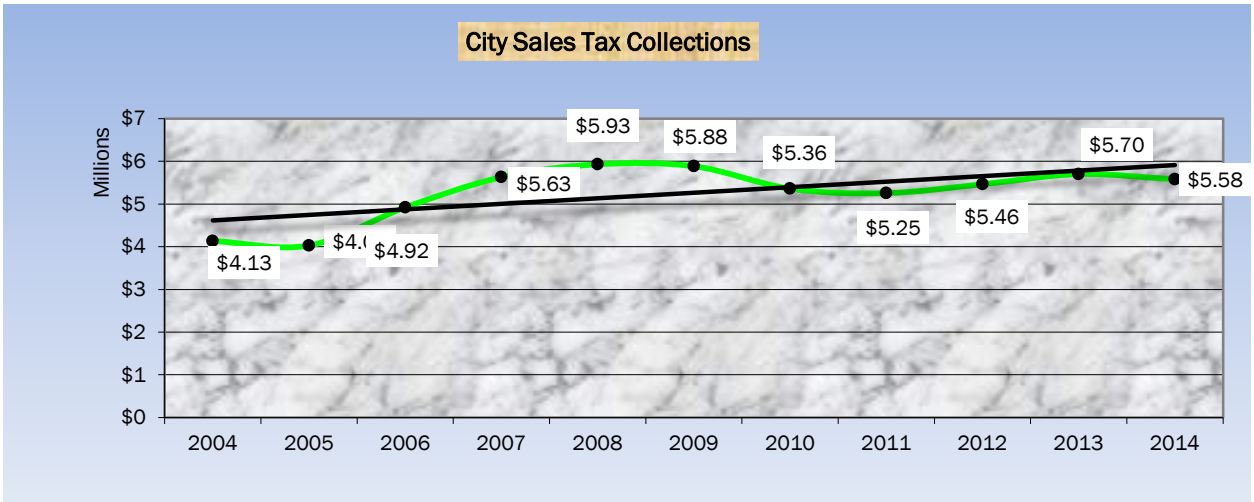


CITY SALES TAX

City sales tax revenues account for about 30% of all General Fund Revenues. The City of El Mirage imposes a 3% tax on all retail sales. An additional 1% is imposed on transient lodging (bed tax). The Arizona Department of Revenue administers the collection of all sales taxes for the City. As City sales tax collections are received and accounted for by the Department of Revenue, they are forwarded to the City of El Mirage in increments. Reports generated by the Department of Revenue are separated into various industry classifications. These reports, as well as the total City sales tax collections for each month, are usually available to the City two to three months in arrears.

City sales tax collections have been rebounding statewide, as well as in the City of El Mirage. This trend appears to be gaining strength. For the upcoming budget year, the City is projecting to collect $5,580,000 in City sales tax. This amount is approximately 2% above the budgeted collections for the current budget year.

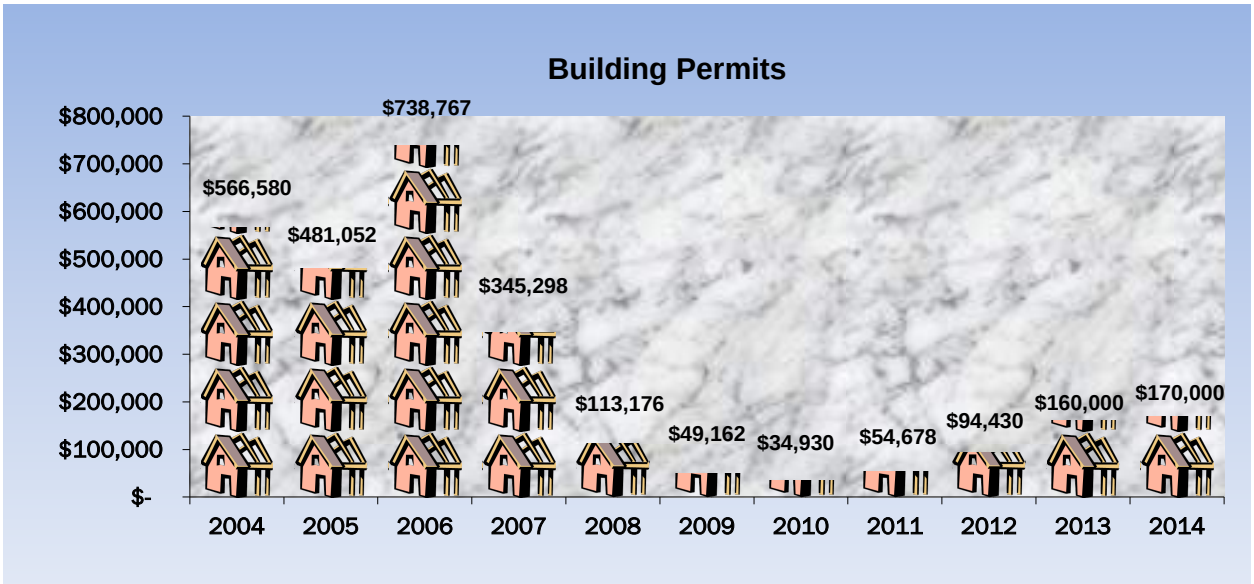
The following chart depicts City sales tax collections for the last ten years, with the current year of 2013 being an estimate. The trend line, using regression analysis for the last ten years, suggests an upward trend with occasional spikes above the line. The Finance Department has mirrored state sales tax collections in forecasting City sales tax collections, and believes the figure of $5,580,000 to be justified due to market and business factors.



City Sales Tax Revenue estimates are forecasted using a weighted average percentage increase. The above graph shows a trend line in black. More weight was given the middle three fiscal years, taking into consideration such factors as inflation and current economic conditions. For the Fiscal Year ended June 30, 2013, the revenue figure is an estimate only. Final figures will not be available until August of 2013. The adjusted percentage increase factor for Fiscal Year 13-14 is 0.54%. Using this factor, less an adjustment for a one-time back tax payment received in Fiscal Year 12-13, projected City sales tax collections for the Fiscal Year Ending June 30, 2014 is $5,580,000 (rounded).

BUILDING PERMITS

Construction is a cyclical business. The City has seen a small rebound in building permits in part due to a few commercial projects and the completion of a subdivision by Lennar Homes. Compared to past permit activity and other revenue sources, building permits are no longer considered a primary revenue source of the City. The following chart shows building permit fee collections for the last ten years.



FRANCHISE FEES

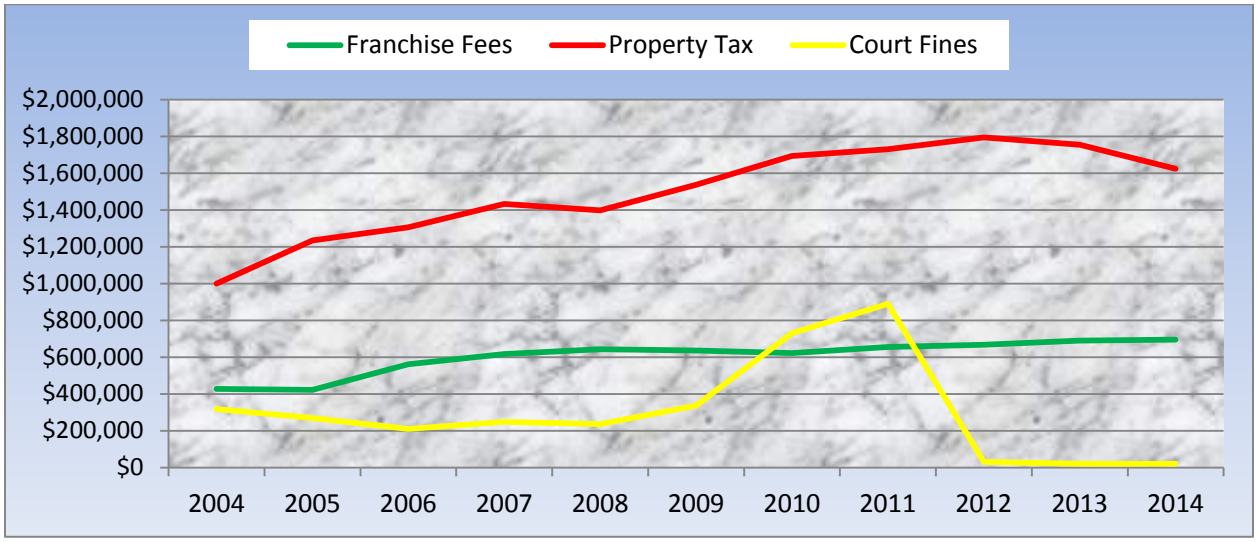
The City has agreements with various utilities that allow access to rights-of-way. In exchange for this access, the utilities pay franchise fees to the City. Each utility has a different agreement with the City. An increase of approximately 1% has been budgeted for FY 2014 based on collections history since 2007.

FINES AND FORFEITURES (COURT FINES)

Court fines, as well as revenues from the Redflex program, make up the majority of the fines and forfeitures category. Both of these revenues are recorded in other funds for FY 2014. As a result, fines and forfeitures have been budgeted at $20,000for FY 2014.

PRIMARY PROPERTY TAX

A primary property tax of $1 million was approved in FY 2004. With the exceptions of FY 2013 and FY 2014, the City continues to increase the primary property tax by the maximum 2% per year allowed by law. The entire amount of primary property tax is dedicated to public safety functions. Continued growth of approximately $30,000 per year can be expected for the foreseeable future unless increased development resumes within the City limits. The City budgets to collect $1,625,000 this year although the actual levy will be for approximately $1,654,937. The difference between these two numbers is the City's estimate of uncollected delinquent property taxes.

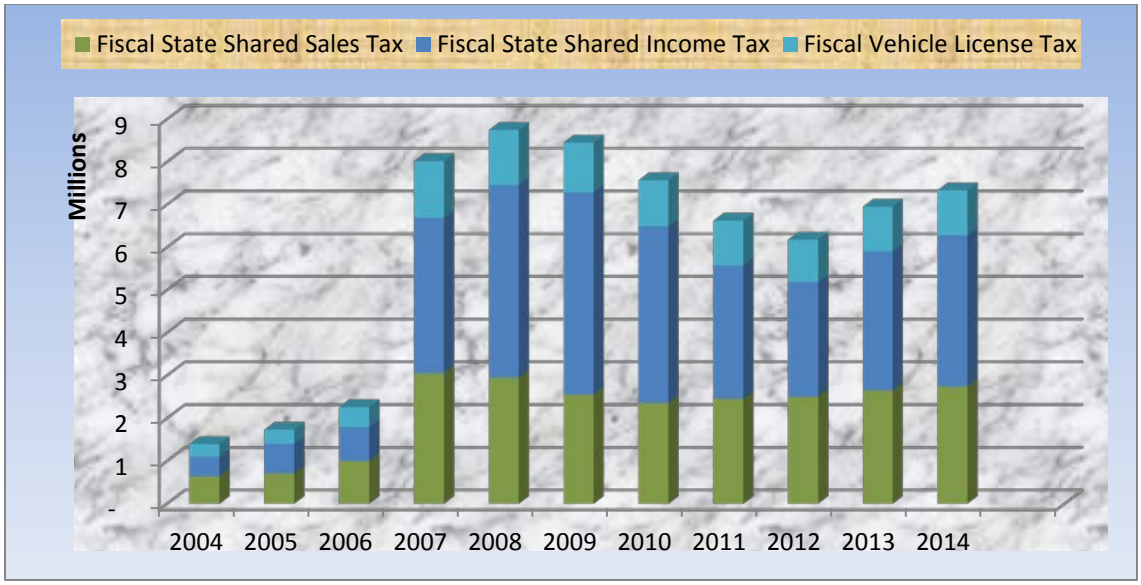


STATE SHARED REVENUES

Cities and towns in Arizona are fortunate to be involved in a fairly progressive state shared revenue program which distributes funds to Arizona municipalities from four state revenue sources. The General Fund accounts for three of the four state shared revenue sources. They include: state shared sales tax, state shared income tax, and vehicle license taxes. The Arizona League of Cities and Towns publishes estimates each year for these revenue sources to be used in each city or town's budget process.

- State Sales Tax - The estimate for state shared sales tax is approximately 3% higher than the estimated amount from last year. This amount may be subject to revision later in the year. The Department of Revenue will send final estimates in late June.
- State Income Tax - The estimate for state income tax is 9% higher than last year's estimate. (This is the only one of the shared revenues which can be accurately forecast since it is based on collections from two years ago.)
- Vehicle License Tax (VLT) – Vehicle License Tax monies have remained relatively flat compared with last year's estimates. There was no change in estimated revenue from last year.

The following table shows the last ten years of collections as well as the estimate for the 2013 fiscal year and the budget for the 2014 fiscal year.



The three state shared revenue sources are projected to increase for the second year in a row. The primary shared revenue increase comes from State Shared Income Tax.

GRANTS

The City tracks only one grant through the general fund. This grant is a fire department grant called SAFER. The SAFER grant is used to pay for additional fire personnel. For FY 2014, the SAFER grant is projected to decline from $100,000 to $35,000.

BUSINESS LICENSES

A business license is required of anyone who transacts business within the City limits. This business license applies not only to businesses located within the City, but also to businesses outside of the City that conduct business within the City limits, whether occasionally or frequently. The City's standard business license is $100.

CHARGES FOR SERVICES

Charges for services account for less than 1% of General Fund Revenues. The $120,000 budget for FY 2014 represents a $10,000 increase over last year.

TRANSFERS

These are transfers from other funds for administrative overhead costs. Transfers are also made for grant matches and to complete or subsidize capital projects. A matrix is provided below to identify transfers. Included in the matrix is an interfund loan section. The General Fund loaned money to the Water and Sanitation funds at a rate of 4% interest (based on bond interest rates) to cover operating shortfalls in these funds until they are self sufficient. The City is updating its rate study which will address these shortfalls over the coming years.

Transfer											
⬇	➡	Gen. Fund	Court	Capital St.	Water	Sewer	Sanitation	HURF	Cap. Proj. Parks	Debt Service	TOTAL
Out	In										
Gen. Fund		$ -	375,000	500,000	3,195,000	-	-	365,000	3,000,000	100,000	$ 7,535,000
Sewer Fund		805,000	-	-	555,000	-	-	-	-	-	1,360,000
Water Fund		1,095,000	-	-	-	1,020,000	-	-	-	-	2,115,000
Sanitation		320,000	-	-	-	-	-	-	-	-	320,000
Photo		495,000	-	495,000	-	-	-	-	-	-	990,000
HURF		-	-	-	195,000	-	-	-	-	-	195,000
TOTAL		$ 2,715,000	375,000	995,000	3,945,000	1,020,000	-	365,000	3,000,000	100,000	$ 12,515,000
Loans:											
Gen. Fund					2,125,000		600,000				$ 2,725,000
Includes Interest Payments from Water and Sanitation.											

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

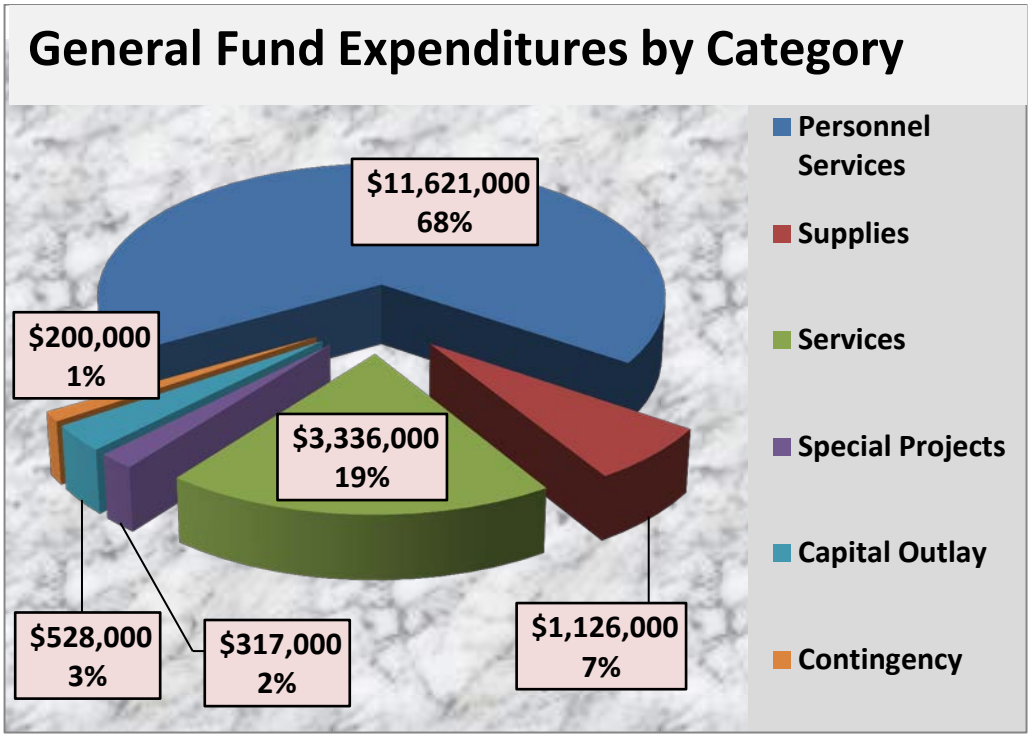
* Based on prior year's fund balance.

General Fund Revenue should increase by $844,500 or 5% for the next fiscal year.

Primary General Fund Expenditures:

This year's budget stresses the need for *incremental growth and development* while continuing the focus on *creating stability*, *meeting expectations responsibly*, and *innovations* and *efficiency in service delivery*. Unlike prior years, budget cuts were not necessary for this budget year. To create stability, this budget focuses on creating operational stability while minimizing increases to the budget. To this end, departments were tasked with being more efficient and effective with the budgets that they have. The enhanced revenues have instead been directed to meeting delayed capital needs and to addressing operating costs resulting from enhancements to service delivery.

The General Fund budget is used to pay for public safety, general services, community services, and development services among other functions. To perform these services, the General Fund relies heavily on personnel. Of the 174 positions budgeted this year, 125 are accounted for in the General Fund. As a result 68% of the General Fund budget is established to pay for salaries and benefits (personnel services).



Description	2014 Budget	2013 Budget	$ Change	% Change
Personnel Services	$ 11,621,000	$ 10,951,500	$ 669,500	6.11%
Supplies	1,126,000	1,155,980	-29,980	-2.59%
Services	3,336,000	3,323,845	12,155	0.37%
Special Projects	317,000	331,500	-14,500	-4.37%
Capital Outlay/Projects	528,000	375,475	152,525	40.62%
Contingency	200,000	751,350	-551,350	-73.38%
Total	**$ 17,128,000**	**$ 16,889,650**	**$ 238,350**	**1.41%**

Supplies/Services/Special Projects/Capital Outlay/Projects increased by $120,200 or 2% from last year's budget of $5,186,800.

- Capital totaling $528,000 has been identified to pay for the following items:

ACCOUNT #	DEPARTMENT	DESCRIPTION	AMOUNT
10450617	FIRE	HEART MONITORS	$ 37,000
10480617	PARKS	GENTRY PARK GENERAL IMPROVEMENTS	110,000
10480617	PARKS	POCKET PARKS - INSTALL SECURITY LIGHTING	60,000
10480617	POLICE	REPLACEMENT VEHICLES	135,000
10551650	POLICE	MDC COMPUTERS IN VEHICLES	147,000
10552661	POLICE	FINGERPRINT LIVE SCAN	30,000
10561635	POLICE	PROFESSIONAL STANDARDS SOFTWARE	9,000
		TOTAL	**$ 528,000**

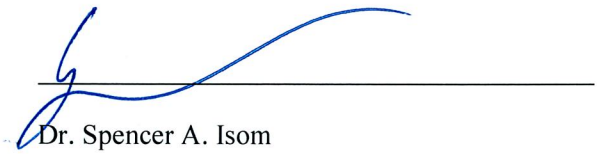
- To offset planned reductions in primary property taxes and fund balance, Council Contingency has been decreased by $551,350 to $200,000. Any use of Council Contingency requires Council notification. Because these funds are not assigned to a specific department they are available for use to meet emergency needs or for unplanned opportunities such as grant matches or newly identified City needs.

Conclusion and Acknowledgments:

I am pleased to present the City Council with a balanced budget that focuses the City resources on achieving Council goals and objectives while maintaining or enhancing community services. This new budget year provides the City an opportunity to promote *incremental growth and development* while continuing the focus on *creating stability and meeting expectations responsibly,* and *innovations and efficiency in service delivery*.

I would like to thank Robert Nilles, Christy Eusebio, the Finance Department, Department Heads, and the many other employees for their efforts, hard work, and countless hours of time expended in preparing this balanced budget for the Council's consideration.

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



Dr. Spencer A. Isom

City Manager

CITY OF EL MIRAGE, ARIZONA

LIST OF ELECTED CITY OFFICIALS



Mayor Lana Mook

Mayor Lana Mook has called Arizona home for nearly 30 years. After retiring from approximately three decades in management, training and patient relations in the health care industry, Mayor Mook devoted much of her time to volunteering in El Mirage, pursuing her commitment to doing everything she can to help and improve her community. With a number of other community volunteers, she co-founded the People of El Mirage (POEM), a civic-based community organization focused on helping those in need as well as informing the public on local issues. Under her leadership, the organization promoted local support for Luke Air Force Base, raised funds for local Cub Scouts and volunteered on numerous food and clothing drives for the area's residents in need. In addition, POEM members partnered with local public safety officials to increase safety and awareness in El Mirage neighborhoods.

In 2010, Mook was elected Mayor of the City of El Mirage. Mayor Mook serves on the following Board and Committees: League of Arizona Cities & Towns Executive Committee, Co-Chair of Luke West Valley Council, Fighter Country Partnership- Eagle Member, Valley Metro Regional Public Transportation Authority Executive Committee, WESTMARC (Western Maricopa Coalition) Executive Committee, and Maricopa Association of Governments Regional Council.

Although new to public service, Mayor Mook is not new to the world of community involvement and civic leadership. She spent many years dedicating time to the Phoenix Suns Charities, the Girl Scouts of America, and the U.S. Forest Service (Smokey Bear and Woodsy Owl Fire Prevention Programs). She has always been the type of leader who says what she means and does what she says.



Vice Mayor Joe Ramirez

Vice Mayor Joe Ramirez is proud to call El Mirage home for more than 50 years. He graduated from Dysart High School and attended Glendale Community College before beginning work in the construction industry, which led him to a 30-year career that included owning his own construction firm. A straight-to-the-point individual, Vice Mayor Ramirez has always been a supporter of El Mirage and the West Valley. In addition to serving on the City Council, he volunteers his time on numerous civic projects and participates in local events including the Christmas Toy Drive, the Clean Our Community Program, and Habitat for Humanity.



Councilman Roy Delgado

Councilman Roy Delgado has served on the El Mirage City Council for 10 years and was last elected in September 2012 to a four-year term. Delgado spent over 20 years in the U.S. Army and National Guard, as well as more than 30 years in management in the oil industry in California and Arizona. His current government service includes chairing the Community Development Advisory Committee (CDAC), which oversees the flow of federal housing and infrastructure project funds received by Maricopa County and awarded on a competitive basis to local governments. The CDAC's funding recommendations are vetted and ultimately approved by the County Board of Supervisors.

Councilman Delgado also chairs the Citizens Advisory Committee of the County Library District. He was appointed to the position by Supervisor Max Wilson and, along with other committee members, serves as a liaison between the district's board of directors, the library administration, and the community.

Councilman Delgado is equally proud of his community service activities, which include teaching hunter safety for the Arizona Game and Fish Department; serving as mass coordinator for Luke AFB's Catholic communities; and helping raise funds, along with his wife Sue, for student scholarships on behalf of Dysart Unified School District and the West Valley Neighborhood Coalition. As a member of the Elks, the American Legion, and two military officer's associations, Delgado maintains strong ties with the Valley's military community.



Councilman James McPhetres

Councilman McPhetres moved to Arizona in 1987 and married in 2000. He moved his family from Avondale to El Mirage in 2001 after building the family home in the city. McPhetres has volunteered countless hours to community causes, serving on the Police Advisory Committee, coaching Cal Ripkin baseball and youth football, and encouraging residents to vote for the recently completed new fire station. In addition, he served on the Judicial Advisory Board (JAB) that selected candidates for the City's first municipal judge, and was JAB's chairman for four years. He was elected President of the Grand Mirage Homeowners Association in 2001 and held the position for nine years until being elected to the City Council in 2010. He was appointed as the City's representative to the Western Maricopa Coalition (Westmarc) Energy and Water Committee in 2011. In March 2012, Councilman McPhetres retired from the U.S. Air Force as a superintendent of Human Resource Systems and Readiness after 36 years of service.

Councilman McPhetres is committed to ensuring accountability for all city resources and feels the Council owes residents a city that is affordable and one where residents can live, work, and play. He focuses on fiscally conservative economic development and believes in "Integrity first, Service before self and Excellence in all we do" - core values from his Air Force past that he carries forward in his role as City Councilman.



Councilman Jack Palladino

Born and raised in Chelsea, Massachusetts, Jack's commitment to his community began over 40 years ago with his service as a medic in the United States Army. After retiring from active duty, Jack married his sweetheart, Michele, and went to work for the U.S. Post Office as a letter carrier. Over the course of more than 30 years, Jack's hard work and perseverance were recognized and ultimately, he was promoted to Acting Manager of one of the U.S.P.S. Boston facilities. During this time, Jack also volunteered as a Little League Coach and with the Knights of Columbus.

Shortly after retiring in 2003, Jack and his wife moved to Arizona and he currently works part-time with the Pueblo El Mirage Post Office. Jack and Michele have one son and a five year old grandson who also live in the West Valley and last year they celebrated their 40th Anniversary. After attending numerous local city council meetings and volunteering in the community, Jack was drafted to run for El Mirage City Council and was overwhelmingly elected in 2010.

Council Member Palladino believes that one person can make a difference!



Councilman Lynn Selby

Born and raised in Los Angeles, California, Lynn Selby has a business background spanning more than 30 years, during which time he managed cash flow, developed yearly budgets, and worked closely in managing personnel and inventory. Lynn and his wife Danielle retired to El Mirage and began actively attending city council meetings and volunteering in the community. It was in attending these meetings that Lynn became interested in the workings of our city and wanted to be able to give something back to the community he loves and calls home.

Council Member Selby was elected in August, 2010. He served in the U.S. Navy and now volunteers his time as an engineer with the Maricopa Live Steamers club every Sunday from September through May to give free rides to the public and with the El Mirage Fire Department to help distribute and install free smoke detectors. Council Member Selby also actively represents Operation Lifesaver throughout the State of Arizona, presenting railroad safety programs to government agencies and local organizations.

He has been married to Danielle for more than 47 years and is the proud father of three daughters and four grandchildren.



Councilman David Shapera

Councilman David M. Shapera, recently re-elected to a second four year term to the El Mirage City Council, was also a past member and chairman of the El Mirage Planning and Zoning Commission. He has over 39 years in elected and appointed positions in government. He and his wife, Linda, have been married for 36 years and moved to El Mirage in 2002.

He is a retired police officer and worked for the Clark County Coroner Medical Examiner in Las Vegas, Nevada. He recently retired from the Dysart Unified School District. He continues to guest teach at El Mirage schools.

As an advocate for the new police station and YMCA-recreation building, he will continue to ensure both buildings will be used to proudly serve the El Mirage community. He continues to support our public safety departments. He will work to continue to upgrade our infrastructure within the parameters of affordability.

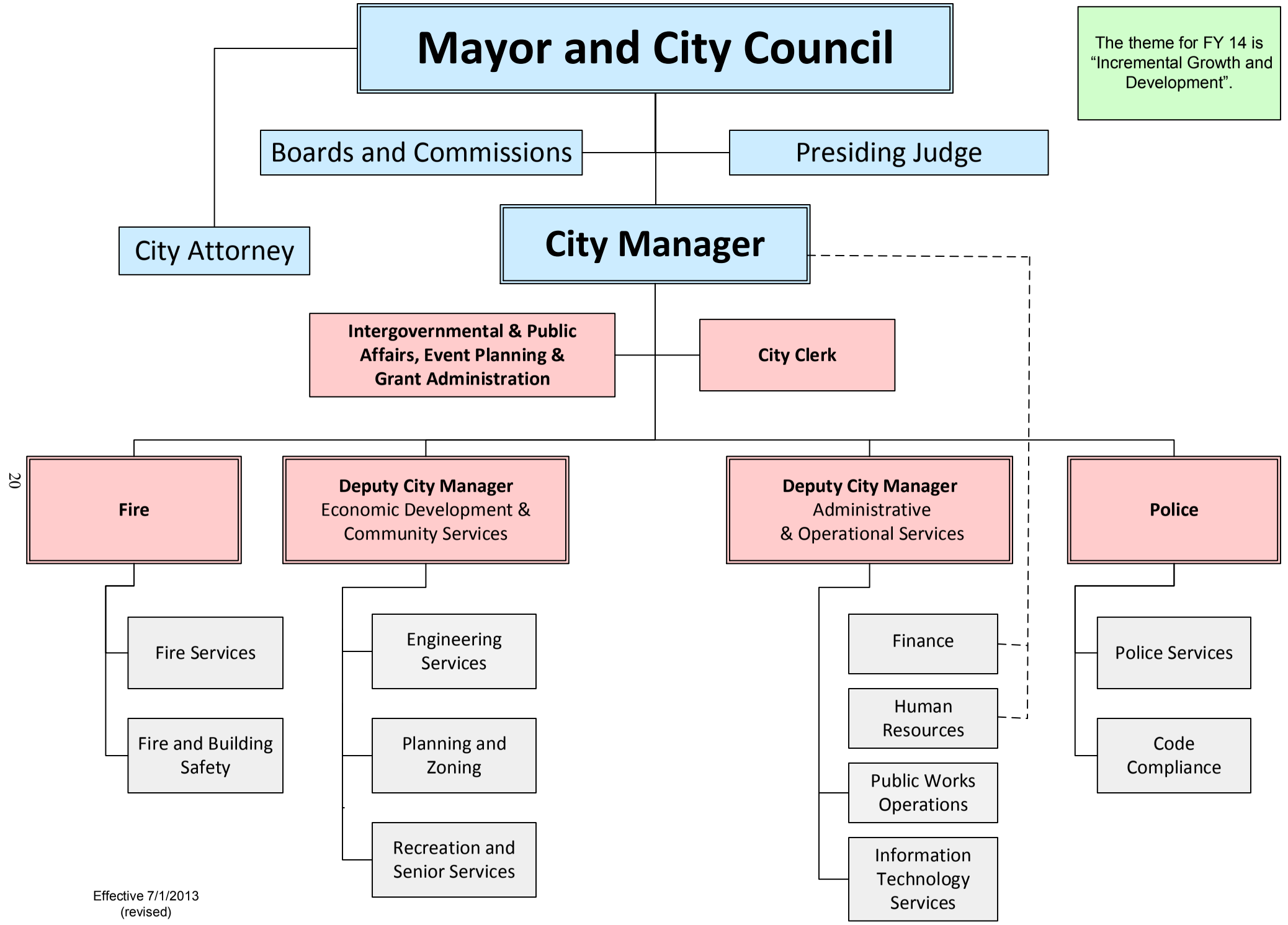
A vocal advocate for Luke Air Force Base, he will continue to work with the base and share common goals.

Continuing to support economic development in El Mirage will be a priority. He has worked to streamline and assist businesses to open in our city. His new program adopted by the city council to have directional signs to help our businesses thrive.

The use of solar panels on city buildings will continue as we are doing our part to utilize solar energy. He was in the forefront of bringing utility savings to city buildings.

LIST OF APPOINTED CITY OFFICIALS

City Manager – Dr. Spencer A. Isom
City Attorney (Interim) – Robert M. Hall
City Magistrate – James Mapp

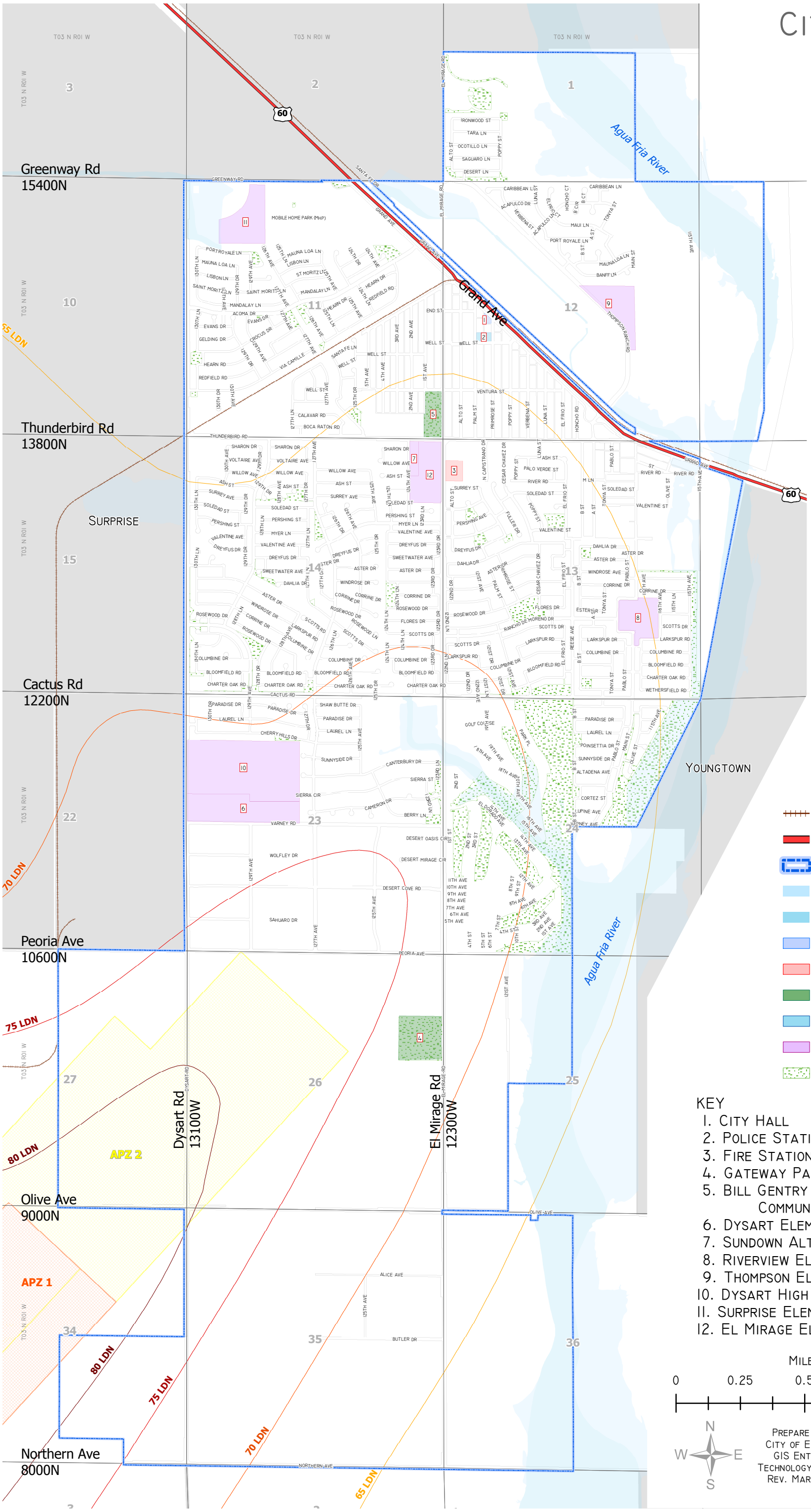


Effective 7/1/2013
(revised)

			For the Fiscal Year ending June 30,			
			Authorized Positions			Filled Positions
			2013	2014	Change	2013
		GENERAL FUND				
10	410	Mayor & Council	7.0	7.0	0.0	7.0
10	490	City Clerk	1.0	1.3	0.3	1.3
10	450	Administration	6.5	6.0	-0.5	6.0
10	440	Legal Services	0.0	1.0	1.0	0.0
10	500	Human Resources	2.0	3.0	1.0	2.0
10	511	Financial Services	4.0	4.0	0.0	4.0
10	480	Information Technology	3.0	3.0	0.0	3.0
10	521	Parks	4.8	4.8	0.0	4.0
10	522	Facilities Management	3.0	3.0	0.0	4.0
10	620	Fleet	1.0	1.0	0.0	1.0
10	540	Community Development	2.0	3.0	1.0	2.0
10	541	Planning & Zoning	1.0	0.0	-1.0	1.0
10	551	Police Services	49.0	55.5	6.5	48.0
10	552	Code Compliance	3.0	3.0	0.0	3.0
10	561	Fire	25.0	26.0	1.0	25.0
10	562	Bldg & Inspections	3.0	3.0	0.0	3.0
		Total General Fund	115.3	124.6	9.3	114.3
		ENTERPRISE FUNDS				
54	400	Wastewater Operations	10.0	9.0	-1.0	9.0
53	403	Water Operations	8.0	9.0	1.0	8.0
53	404	Customer Service	4.5	4.5	0.0	4.5
53	405	Meter Services	2.0	2.0	0.0	2.0
53	409	Administration	3.0	2.0	-1.0	3.0
53	410	Engineering	5.0	5.0	0.0	4.0
		Total Enterprise Funds	32.5	31.5	-1.0	30.5
		COURT/PHOTO FUNDS				
14	430	Municipal Court	8.1	12.2	4.1	6.1
15	400	Court Enhancement	3.0	0.0	-3.0	1.0
16	430	Photo Enforcement Court	2.0	0.0	-2.0	1.0
16	551	Photo Enforcement Police	2.0	0.0	-2.0	1.5
		Police Grants	2.0	0.0	-2.0	3.0
		Total Court/Photo Funds	17.1	12.2	-4.9	12.6
21	400	HURF	6.0	6.0	0.0	5.0
		Total All Funds	**170.9**	**174.3**	**3.4**	**162.4**

City Of El Mirage

City Street Map



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

Website:
www.cityofelmirage.org

Phone Directory
City Hall
Phone: 623-972-8116
TDD: 623-933-3258

City Clerk Office
Phone: 623-876-2925
Fax: 623-876-4606

Human Resources
Phone: 623-876-2946
Fax: 623-876-4604

Municipal Court
Phone: 623-815-2186
Fax: 623-815-3466

Senior Center
Phone: 623-937-0500
Fax: 623-815-2189

Utility Services
Phone: 623-933-1228
Fax: 623-876-4601

- Rail Road
- Highway
- City Boundary
- 100 Year Floodplain
- 100 Year Floodway
- City Administration
- Fire Station
- City Park
- Police Station
- School
- Open Space

KEY

1. City Hall
2. Police Station
3. Fire Station
4. Gateway Park
5. Bill Gentry Park & Community Center
6. Dysart Elementary School
7. Sundown Alternative School
8. Riverview Elementary School
9. Thompson Elementary School
10. Dysart High School
11. Surprise Elementary School
12. El Mirage Elementary School

Miles
0 0.25 0.5 1

N W E S

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

Budget Fundamentals and Policies

Why have we prepared a budget?

The City must adopt a balanced expenditure limitation budget on an annual basis that is enforced under state law for the City as a whole. According to the Arizona Department of Revenue, individual departments and projects may exceed their budgets as long as total City expenditures do not exceed the adopted budget total. The budget is designed to allow as much flexibility as possible for Departments to implement Council goals and objectives, while still imposing guidelines. To this end the budget is itemized at the Departmental level for operating expenditures and the project level for capital expenditures. The current budget provides expenditure allocations by Fund, Department, and Expenditure categories.

For the operational budget it is the expenditure categories that management will use to monitor a Department's fiscal responsibility and their success at planning out their year. These budget categories are made up of individual line items and budget requests were submitted and detailed by line item. For capital projects the budget will be monitored on a project basis. The budget format includes staffing levels by Department. This document is intended to provide insight into the operating policy of the City as well as demonstrating our commitment to fiscal responsibility and the needs of the citizens.



Citizens and the general public may use the budget as a document that demonstrates the planned activities of the City for the next twelve months. The document will also give insight as to the policies and procedures that guide the economic growth of the City this fiscal year and into the future. The budget represents not only a detailed twelve-month plan, but also a framework for the future.

Budgeting is only part of the larger planning process that the City of El Mirage has embarked on. It is the strategic planning process that establishes where the Council would like the City to go and establishes what the overall City goals are. The budget provides funding for the activities that will allow the City to achieve these goals, and spells out the organizational and financial operations for each of the City's departments. The budget will be used by departments and City management to tie together the services that are being provided with the overall goals of the City Council.

It is through the budget that Council allocates resources to fund its priorities and that the overall performance of the City will be measured. The budget may be used by the public, developers, bond rating agencies and other organizations to identify priorities, services, performance and undertakings planned for this, and future, fiscal years as well as the underlying philosophies that guide them. It is the budget that connects long term strategic planning with the services that the City provides on a daily basis.

Financial Strategies:

The major theme of the City's budget and financial forecasts is to provide for *incremental growth and development* while continuing the foci of *create stability and meet expectations responsibly* and *innovations and efficiency in service delivery*.

The core value of ensuring long-term sustainability combined with adequate reserves to deal with short-term revenue fluctuations is crucial to maintain the service levels our residents have come to expect. With

that in mind, the following policy guidelines are recommended to assist in assuring an adequate fund balance and sustainable operating expenditures exist:

1. A minimum of $6,000,000 in General Fund operating revenue will be placed in reserve as an economic stabilization fund in all operating funds.
    a. Reserve amounts are not programmed for expenditure and are only available for use within the confines of our expenditure limits. All remaining estimated sources have been programmed for use; Contingencies have been recorded in various funds, which means that it has not been allocated for any specific activity. Although not allocated to a specific purpose, these funds are a critical component of the City's five-year capital improvement plan.
2. Any excess of revenues over expenditures will be carried forward into future budgets to establish a beginning Fund Balance. As a non-recurring revenue source, beginning fund balances should only to be used to fund capital or other one-time projects.



3. Develop the City in a manner that will attract residents and businesses by concentrating efforts and limited resources on those services that are most needed and desired by residents. Increases in population, tax base, commercial and retail activity and the City's economic development efforts must continue to provide additional revenue to offset the costs related to both continuing and expanding services.

City of El Mirage – Financial Budget Policies:

Each year the City Council re-affirms the financial policies (guidelines) that are utilized in the development of the budget. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City. These policies are the foundation of the budget process each year and can be found in section 3 of the adopted financial policies.

Purpose: Require the City to systematically plan, adopt, and manage annual operating budgets.

Section 3.1: Introduction

3.1.1 The Council shall annually review, re-affirm, amend as necessary, and adopt budget policies (guidelines) as part of the process to develop, consider, and adopt tentative and final budgets. The budget policies will address revenues, expenditure controls, grants, transfers, reserves/contingencies, balances, and reporting. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City.

Section 3.2: General

3.2.1 The Council shall use the budget process to weigh all competing requests for City resources, within expected fiscal constraints. The Council shall discourage requests for new, ongoing activities outside the budget process.

3.2.2 The City shall rely upon ongoing revenues to fund ongoing expenditures and avoid one-time sources of revenues to fund ongoing activities.

3.2.3 The Finance Director shall annually prepare 5-year revenue and expenditure forecasts to examine the City's ability to absorb operating costs due to changes in the economy, service demands, service levels, and capital improvements.

3.2.4 The Finance Director shall prepare and the Council shall adopt a department-level operating budget, as presented in schedule E of state budget forms.

3.2.5 The Council can compare service delivery alternatives to ensure that quality services are provided at the most competitive and economical cost. Finance shall direct departments to identify all activities that can be provided by another source and review options/alternatives to current service delivery. The City shall review service delivery alternatives continually.

3.2.6 The City shall fund current year capital projects with:

1. bonds,
2. grants, or
3. funds accumulated (fund balances) prior to budgeting for capital expenditures.

3.2.7 The City shall practice conservatism in budgeting for both revenues and expenditures to ensure the City can meet its ongoing obligations. The City shall not budget excess funds collected (fund balance) for ongoing expenditures.



Section 3.3: Revenues

3.3.1 The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.

3.3.2 The City shall not dedicate revenues for specific purposes unless required by law, Council Policy, or Generally Accepted Accounting Principles (GAAP). The Finance Director shall deposit all non-restricted revenues in the general fund for appropriation through the budget process.

3.3.3 The Council shall review user fees and charges annually to ensure recovery of all direct and indirect costs of service, unless full cost recovery would be excessively burdensome on citizens receiving service.

3.3.4 The Council shall adjust rates for enterprise operations (water, sewer, and sanitation) based on ten-year fund plans.

3.3.5 The Council shall annually set the primary property levy with adjustments limited to 102% of the prior fiscal year's maximum allowable levy plus new construction and reimbursement for the prior calendar year's tort liability payments.

Section 3.4: Grants

3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities and alternatives are considered.

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

Section 3.5: Transfers and Interfund Loans

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

3.5.2 Any transfers between funds, projects, or contingencies require City Council approval. Transfers from department to department within a fund or from line item account to line item account within a department shall require City Manager approval.

3.5.3 The Council must review and approve interfund loans.



Section 3.6: Reserve/Council Contingency

3.6.1 Council Contingency Funds. The City may use contingency funds when additional funds are needed to offset unexpected expenditure increases or when unanticipated events threaten the public health or safety. The City Manager shall review and may approve use of contingency funds in accordance with the City's procurement policy.

3.6.2 Reserve Funds. The Council will not budget reserve funds – reserve funds are "savings" intended to offset revenue shortfalls during a fiscal year. If there is a shortfall in revenue, the City shall use reserve funds in accordance with the City's fund balance policy. The City may establish reserves for all operating funds – an operating fund is a fund that has salary expenses or collects user fees for services performed (excludes grant and capital funds).

3.6.3 Debt Service Funds. The City may accumulate secondary property tax revenues in an amount equal to six months of debt service to ensure that the General Fund is not subsidizing debt service payments. The City shall not collect and reserve secondary property taxes in an amount exceeding twelve months of debt service unless the City intends to prepay general obligation bonds.

3.6.4 Debt Service and Replacement Reserves. The City shall fund debt service and replacement reserves to meet required bond covenants including repair and replacement funds in the water and sewer funds.

Section 3.7: Budget Process

3.7.1 The City shall monitor and follow the budget process throughout the year. The Finance Director, in consultation with the City Manager, shall initiate the formal budget process by distributing to Departments a budget packet that includes an outline of the budget schedule, year-to-date expenditures and revenues, and all applicable budget forms.

3.7.2 The City Manager and Finance Director shall schedule and host a budget introduction session with all Department heads.

3.7.3 Departments shall prepare and submit their requests to the Finance Director.

3.7.4 The Finance Director shall prepare summary reports, along with detailed budget requests, and submit the reports and detail to the City Manager.

3.7.5 Department heads shall individually present capital and operating requests to the City Manager.

3.7.6 The City Manager shall review budget requests and provide further guidance to Departments.

3.7.7 The City Manager and the Finance Director shall present the recommended draft budget to Council for review and discussion at a Council retreat. As required, Department heads may be present and participate at the Council retreat.

3.7.8 After the Council retreat, the Finance Director shall revise the draft budget and prepare a recommended tentative budget. The City Manager and Finance Director shall present the recommended tentative budget for Council consideration and adoption at a regular Council meeting. Capital projects and acquisitions that have not been completed in the current fiscal year are added to the tentative budget as carry forward projects and the beginning fund balance is adjusted accordingly.

3.7.9 After Council action, the Finance Director shall publish the tentative budget for two consecutive weeks in the local paper.

3.7.10 The Council shall schedule and host a public hearing on the budget, after which the Council shall consider and may adopt the final budget. The Finance Director shall ensure that budget adoption adheres to all statutory hearings, publications, and requirements.



3.7.11 The Council shall set the final property tax levy in accordance with State law.

3.7.12 After the Council adopts the tentative budget and sets the expenditure limitation, the City shall not expend more than the total appropriated for all funds.

Section 3.8: Budget Basis

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

3.8.4 Independent Auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with State law.

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

1. Compensated absences are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
2. Capital Outlay within the enterprise funds are recorded as assets on a GAAP basis and expended on a budget basis.

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

Section 3.9: Funds

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

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

FISCAL YEAR 14 Budget Process Improvements:

As we begin this year's budget process we have made a few modifications to improve or simplify the process.

- The legal level of budgeting is the fund, except for the General Fund which is at the department. The line item budgets are intended to be used by departments and management for cost control.
  - Baseline budgets have been established for supplies and services (one time funding has been eliminated) for each department.
  - Budget requests cannot exceed this amount.
  - If a department is requesting funds in excess of the baseline budget, the appropriate forms and justification must be provided.
  - Line item budgets need to be recorded in increments of $500.
- Positions will be budgeted in the "home" department and charges to other funds/departments will be done through transfers and labor distributions. Police grant positions will be budgeted in the General Fund and a labor distribution will transfer expenses to the fund receiving the grant. This is similar to special events, court, and other City operations.
- Community Development and Planning and Zoning budgets will be combined and expenditures related to the Senior Center Operations will be moved from the Recreation budget.
- Geographical Information Systems (GIS) budget will be moved from Utilities Administration to Engineering.
- Carry forward capital items will be automatically brought forward by Finance unless asked not to.
- New revenue
  - If new or changed fees and charges will impact revenues by more than $5,000 annually it is the department's responsibility to notify Finance of the amount of the impact. The department is responsible for maintaining support documentation that demonstrates the amount of the proposed fee.
  - Larger revenue assumptions are shown in the table below.

REVENUE ASSUMPTIONS FOR FY 2014

FUND	*DESCRIPTION*
Debt Service	Same as last year $1,960,000
General	Property Tax decreased to maintain the rate
General	Reduced SAFER Grant per contract
General	Increased fees for Lennar Homes construction (84 homes)
General	Transfer to Debt Service of $100,000
Park Improvements	Use $3,000,000 General Fund Balance for Rec Facility
Sanitation	Eliminate Can Replacement Revenue
Sanitation	Rate Increase of 8%
Sewer	Rate Increase of 0%
Sewer and HURF	Transfer 25% of Engineering and Utility Admin cost to Water
Water	Rate Increase of 10%
Water\Sewer\Sani.	Transfers per current rate study
Water	Use $3,000,000 General Fund Balance for assured water purchase
Water	Recharge fee revenue budgeted at $310,000

FUNDS TO BE CLOSED IN FY 2014

- With the elimination of development impact fees and the simplification of the grant tracking process five funds have been identified for closure, assuming that all impact fees are spent.

Fund Closed	*Fund Closed to*
Police Grants	*Grants/Donations/Special Projects*
Capital Projects General	*Grants/Donations/Special Projects*
Parks & Rec Impact Fee	*None*
Muni. Facilities & Equipment Impact Fee	*None*
Fire Impact Fee	*None*

Summary

The foundation for this year's budget is substantially more stable in comparison to previous years. Revenues are projected to increase minimally providing some assurance that the City has turned the corner and will continue to strengthen its financial position. Population figures have been in place for two years making it easier to project State-shared revenues. Voters authorized the debt necessary to ensure that essential infrastructure is in place. These actions have created stability in our revenue structure. This budget will focus on "*incremental growth and development*", *creating stability, and meeting the expectations of both the Council and the public responsibly*.

State and Federal Fiscal Influences

Social Security Rates

Contributions to Social Security are divided into two segments - old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2 percent for employees and 6.2 percent for employers, on the first $113,700 of salary. The contribution rate for the second segment is 1.45 percent and there is no maximum salary threshold. These rates are current through calendar year 2013.

Arizona State Retirement System (ASRS) Contribution Rate

For those of you in the state retirement system, the contribution rate for FY14 is a 50/50 split: Employees must contribute 11.3 percent for retirement and 0.24 percent for long-term disability; and employers contribute 11.3 percent and 0.24 percent, respectively.

Additionally, state law requires ASRS to administer an Alternate Contribution Rate (ACR) to ASRS participating employers that employ ASRS retirees who return to work. The law requires that an ACR be charged to and paid for by the employer, which applies to all ASRS retirees who return to work for an ASRS employer regardless of early or normal retirement status, and regardless of the number of hours worked in a pay period. For Fiscal Year 2013-14 beginning July 1, 2013, the ACR will be 9.2 percent. For more information, please refer to (A.R.S. § 38-766.02).

Public Safety Personnel Retirement System (PSPRS) Contribution Rate

Changes were made to PSPRS rates in the 2011 session that increase contribution rates for employees. The rate schedule is 9.55 percent for FY13; 10.35 percent for FY14; and 11.05 percent for FY15. For all subsequent fiscal years, the contribution rate will be 11.65 percent or a split of 1/3 for employees and 2/3 for employers, whichever is lower. The employee contribution rate, however, cannot be below 7.65 percent.

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR). The ACR will be determined annually by the actuary and will cover the unfunded liability portion of the total contribution, except that the ACR will have an 8 percent minimum contribution.

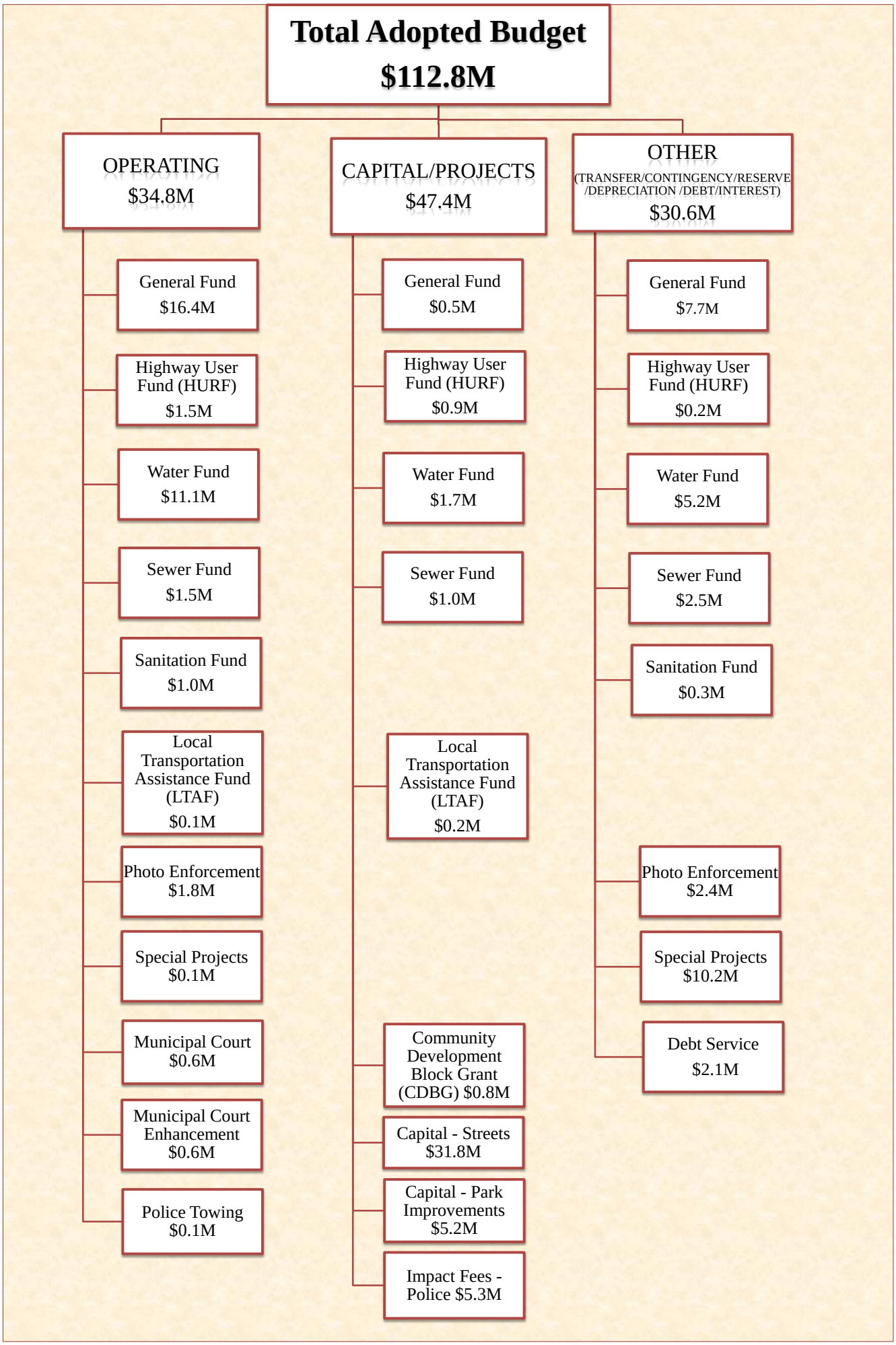
Shared Revenues - Preliminary Budget Estimates

Vehicle License Tax (VLT) –Vehicle License Tax monies have remained relatively flat compared with last year's estimates. There was a .3 percent increase from last year.
Highway User Revenue Fund (HURF) - The estimate for highway user revenue to cities and towns increased .3 percent as well from last year's HURF distribution. (The highway user revenue estimate does not include the 3 percent monies reserved for cities with populations over 300,000.)
State Sales Tax - The estimate for state shared sales tax is approximately 3.3percent higher than the estimated amount contained in this report from last year. This fund may be subject to revision later in the year - we will send out revised estimates if we get any additional information. In addition, the Department of Revenue will send final estimates in late June.
State Income Tax - The estimate for state income tax is 9.2 percent higher than last year's estimate. (This is the only one of the shared revenues that can be accurately forecast since it is based on collections from two years ago.)

City of El Mirage, Arizona

Fund Structure

Fund Name	Major Revenues	Major Expenses
General Fund	Sales Tax, Franchise Fees, State Shared Revenues, Fund Transfers	Police, Fire, Parks, Administration, Planning, Maintenance, Clerk
Water Fund	User Charges Bonds	All Costs associated with providing water
Sewer Fund	User Charges Bonds	All Costs associated with providing sewer
Sanitation Fund	User Charges Bonds	All Costs associated with providing Sanitation
Highway User Revenue Fund (HURF)	State Shared Highway User Tax Revenues	Street Improvements, Maintenance, Capital Additions
Local Transportation Assistance Fund (LTAF)	State Funding Has Been Eliminated	Taxi Voucher Service and Street Construction
Capital Projects - Streets Improvement Fund	Bonds	Construction and Acquisition of Streets Facilities, Infrastructure and Equipment
Municipal Court Fund	Fines	Court Daily Operations
Municipal Court Enhancement Fund	Fines	Court Enhancement Activities
Photo Enforcement Fund	Fines	Direct Costs Related to Photo Radar
Police Towing Fund	Fines	Costs related to tow activity ARS 28-3511
Impact Fees - Police Fund	Development Fees Bonds	Construction and Acquisition of Capital Facilities, Infrastructure and Equipment
Community Development Block Grant Fund (CDBG)	Grants	To account for all CDBG Grant Activity
Capital Projects - Park Improvements Fund	Bonds	Construction and Acquisition of A Recreation Facility with Pool
Special Projects Fund	Donations	To Account for Donation and Grant Activity
Debt Service Fund	Property Taxes	All Property Tax backed Debt Payments


Total Adopted Budget
$112.8M
OPERATING
$34.8M
CAPITAL/PROJECTS
$47.4M
OTHER
(TRANSFER/CONTINGENCY/RESERVE /DEPRECIATION /DEBT/INTEREST)
$30.6M
General Fund $16.4M
Highway User Fund (HURF) $1.5M
Water Fund $11.1M
Sewer Fund $1.5M
Sanitation Fund $1.0M
Local Transportation Assistance Fund (LTAF) $0.1M
Photo Enforcement $1.8M
Special Projects $0.1M
Municipal Court $0.6M
Municipal Court Enhancement $0.6M
Police Towing $0.1M
General Fund $0.5M
Highway User Fund (HURF) $0.9M
Water Fund $1.7M
Sewer Fund $1.0M
Local Transportation Assistance Fund (LTAF) $0.2M
Community Development Block Grant (CDBG) $0.8M
Capital - Streets $31.8M
Capital - Park Improvements $5.2M
Impact Fees - Police $5.3M
General Fund $7.7M
Highway User Fund (HURF) $0.2M
Water Fund $5.2M
Sewer Fund $2.5M
Sanitation Fund $0.3M
Photo Enforcement $2.4M
Special Projects $10.2M
Debt Service $2.1M

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

	Sources/ Revenues	Uses/ Expenditures /Expenses	Difference
General Fund	15,830,000	16,928,000	(1,098,000)
Water Fund	8,945,000	13,267,000	(4,322,000)
Sewer Fund	3,100,000	2,576,000	524,000
Sanitation Fund	1,500,000	1,004,500	495,500
Municipal Court Fund	250,000	556,000	(306,000)
Municipal Court Enhancement Fund	440,000	639,500	(199,500)
Court Photo Radar	2,470,000	1,783,500	686,500
Highway User Revenue Fund	1,790,000	2,426,000	(636,000)
LTAF Fund	0	335,000	(335,000)
Police Grants Fund	0	0	0
Police Towing Fund	60,000	27,000	33,000
CDBG Fund	350,000	790,000	(440,000)
Debt Service Fund	1,960,000	1,153,500	806,500
Capital -Streets Fund	25,815,000	31,815,000	(6,000,000)
Capital - General Fund	0	0	0
Capital - Parks Improvement Fund	0	5,236,000	(5,236,000)
DIF Parks & Recreation Fund	0	0	0
DIF Municipal Facilities Fund	0	0	0
DIF Fire Fund	0	0	0
DIF Police Fund	5,000	5,262,500	(5,257,500)
***Special Projects Fund**	140,000	140,000	0
Total before Contingency, Transfers, Depreciation & Bonds	62,655,000	83,939,500	(21,284,500)
***Contingency**	10,200,000	11,846,500	(1,646,500)
Total before Transfers, Depreciation & Bonds	72,855,000	95,786,000	(22,931,000)
Transfers	12,515,000	12,515,000	0
Bond Proceeds/Principal	5,250,000	2,232,500	3,017,500
Depreciation	0	2,300,000	(2,300,000)
Total Sources/Uses	90,620,000	112,833,500	(22,213,500)
Fund Balance Beginning			30,633,500
Fund Balance Ending			8,420,000

* $10.2 million of Sources moved from Special Projects Fund to Contingency for presentation purposes only.

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

	General Fund	Water Fund	Sewer Fund	Sanitation Fund	Municipal Court Fund	Municipal Court Enhance Fund	Photo Enforcement Fund
Beginning Fund Balance	13,750,000	(1,587,000)	550,000	(200,000)	(65,000)	750,000	1,750,000
Revenues							
Taxes	7,900,000						
Licenses and Permits	265,000						
Intergovernmental	7,335,000						
Grants	35,000	0	0		0		
Charges for Services	130,000	8,755,000	3,100,000	1,500,000			
Fines and Forfeitures	20,000	180,000			165,000	440,000	2,470,000
Miscellaneous	145,000	10,000		0	85,000	0	
Total Revenues	15,830,000	8,945,000	3,100,000	1,500,000	250,000	440,000	2,470,000
Expenditures/Expenses							
Personnel Services	11,621,000	1,720,000	648,000	30,000	528,000	225,000	263,500
Supplies	1,126,000	3,918,000	369,500	59,500	4,000	0	0
Services	3,336,000	1,539,500	488,000	915,000	24,000	34,500	1,520,000
Special Projects	317,000	3,904,000	6,000	0	0	380,000	0
Capital Outlay/Projects	528,000	1,650,000	975,000	0	0	0	0
Debt Service/Fees	0	535,500	89,500	0	0	0	0
Debt Service - Cost of Issuance							
Debt Service - Trust/Paying Agent							
Contingency	200,000	0	0	0	0	0	1,446,500
Total Expenditures/Expenses	17,128,000	13,267,000	2,576,000	1,004,500	556,000	639,500	3,230,000
Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation & Bonds	(1,298,000)	(4,322,000)	524,000	495,500	(306,000)	(199,500)	(760,000)
Bond Proceeds	0	4,550,000	700,000	0	0	0	0
Transfers In	2,715,000	3,945,000	1,020,000	0	375,000	0	0
Transfers (Out)	(7,535,000)	(2,115,000)	(1,360,000)	(320,000)	0	0	(990,000)
Depreciation	0	(1,400,000)	(900,000)	0	0	0	0
Bond Principal	0	(1,087,500)	(175,000)	0			
Total Transfers In (Out)/ Depreciation & Bonds	(4,820,000)	3,892,500	(715,000)	(320,000)	375,000	0	(990,000)
Net Change in Fund Balance	(6,118,000)	(429,500)	(191,000)	175,500	69,000	(199,500)	(1,750,000)
Ending Fund Balance	7,632,000	(2,016,500)	359,000	(24,500)	4,000	550,500	0

l

Highway User Revenue Fund	LTAF Fund	Police Towing Fund	CDBG Fund	Debt Service Fund	Capital Streets Fund	Capital Park Imprv Fund	DIF Police Fund	Special Projects Fund	Total
470,000	335,000	0	440,000	550,000	6,397,000	2,236,000	5,257,500	0	30,633,500
1,790,000				1,960,000					11,650,000
									265,000
									7,335,000
			350,000		25,815,000			10,340,000	36,540,000
									13,485,000
		60,000							3,335,000
				0			5,000		245,000
1,790,000	0	60,000	350,000	1,960,000	25,815,000	0	5,000	10,340,000	72,855,000
405,000	0	27,000	0	0	0	0	0	110,000	15,577,500
266,000	111,000	0	0	0	0	0	0	0	5,854,000
685,000	31,000	0	0	0	0	0	0	0	8,573,000
155,000	0	0	0	0	0	0	0	30,000	4,792,000
915,000	193,000	0	790,000	0	31,815,000	5,236,000	5,262,500	0	47,364,500
0	0	0	0	1,153,500	0	0	0	0	1,778,500
									0
									0
0	0	0	0	0	0	0	0	10,200,000	11,846,500
2,426,000	335,000	27,000	790,000	1,153,500	31,815,000	5,236,000	5,262,500	10,340,000	95,786,000
(636,000)	(335,000)	33,000	(440,000)	806,500	(6,000,000)	(5,236,000)	(5,257,500)	0	(22,931,000)
0	0	0	0	0	0	0	0	0	5,250,000
365,000	0	0	0	100,000	995,000	3,000,000	0	0	12,515,000
(195,000)	0	0	0	0	0	0	0	0	(12,515,000)
0	0	0	0	0	0	0	0	0	(2,300,000)
				(970,000)			0		(2,232,500)
170,000	0	0	0	(870,000)	995,000	3,000,000	0	0	717,500
(466,000)	(335,000)	33,000	(440,000)	(63,500)	(5,005,000)	(2,236,000)	(5,257,500)	0	(22,213,500)
4,000	0	33,000	0	486,500	1,392,000	0	0	0	8,420,000

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FUND



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

Capital Items:

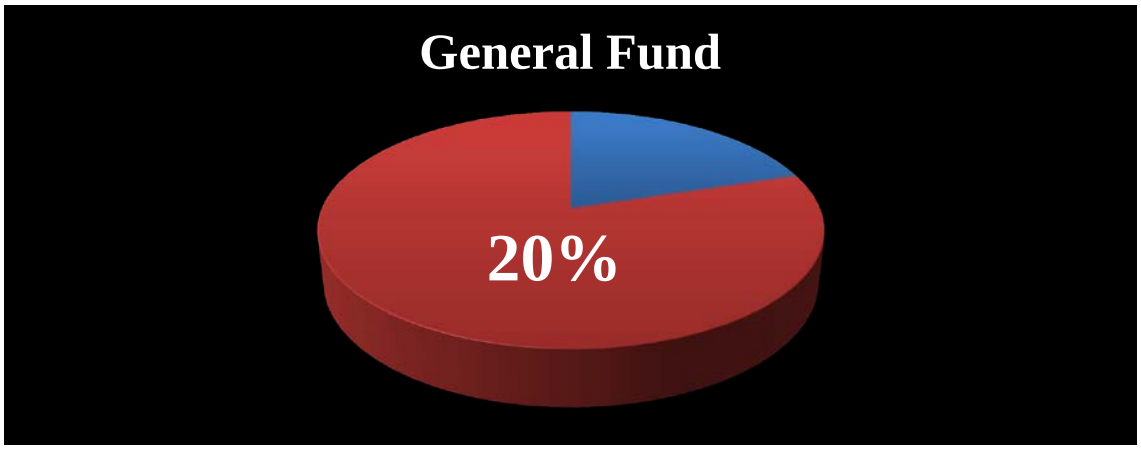
IN CAPITAL IMPROVEMENTS PLAN		
PARKS	GENTRY PARK GENERAL IMPROVEMENTS	$110,000
POLICE	REPLACEMENT VEHICLES	$135,000
POLICE	MDC COMPUTERS IN VEHICLES	$147,000
FIRE	HEART MONITORS	$37,000

NOT IN CAPITAL IMPROVEMENTS PLAN		
PARKS	POCKET PARKS - INSTALL SECURITY LIGHTING	$60,000
POLICE	FINGERPRINT LIVE SCAN	$30,000
POLICE	PROFESSIONAL STANDARDS SOFTWARE	$9,000

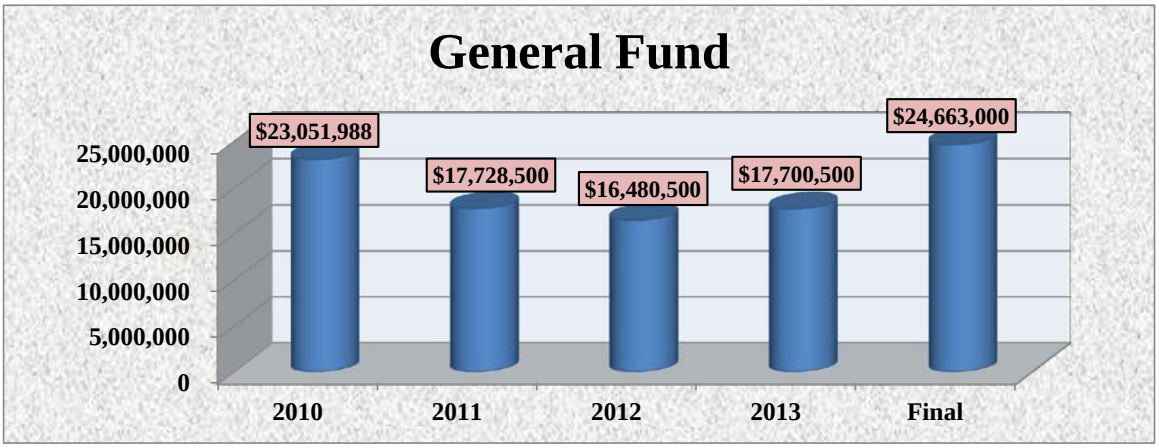
Personnel:

	For the Fiscal Year ending June 30,			
	Authorized Positions			Filled Positions
	2013	2014	Change	2013
GENERAL FUND				
Mayor & Council	7.0	7.0	0.0	7.0
City Clerk	1.0	1.3	0.3	1.3
Administration	6.5	6.0	-0.5	6.0
Legal Services	0.0	1.0	1.0	0.0
Human Resources	2.0	3.0	1.0	2.0
Financial Services	4.0	4.0	0.0	4.0
Information Technology	3.0	3.0	0.0	3.0
Parks	4.8	4.8	0.0	4.0
Facilities Management	3.0	3.0	0.0	4.0
Fleet	1.0	1.0	0.0	1.0
Community Development	2.0	3.0	1.0	2.0
Planning & Zoning	1.0	0.0	-1.0	1.0
Police Services	49.0	55.5	6.5	48.0
Code Compliance	3.0	3.0	0.0	3.0
Fire	25.0	26.0	1.0	25.0
Bldg & Inspections	3.0	3.0	0.0	3.0
Total General Fund	115.3	124.6	9.3	114.3

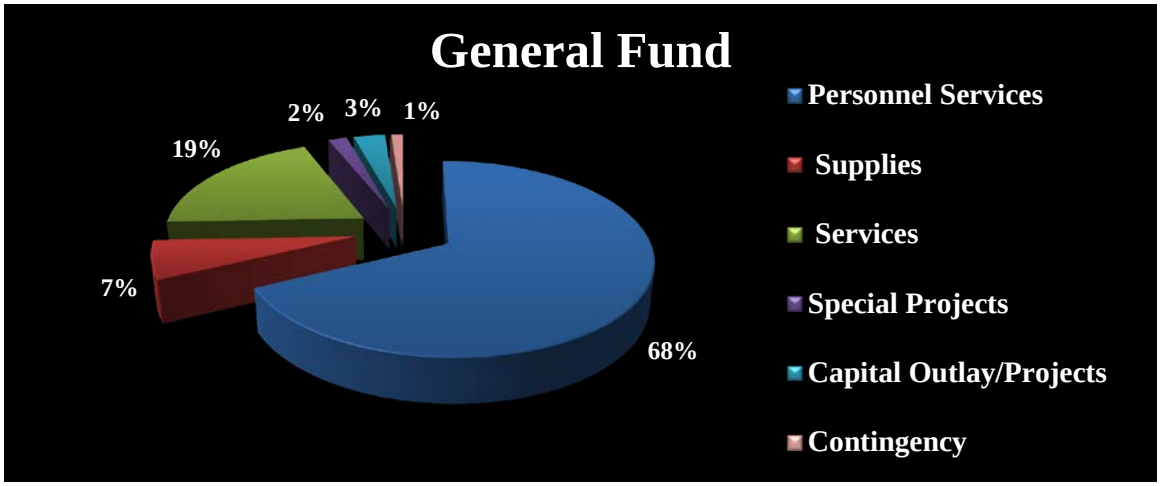
Percent of Citywide Expenditure Budget

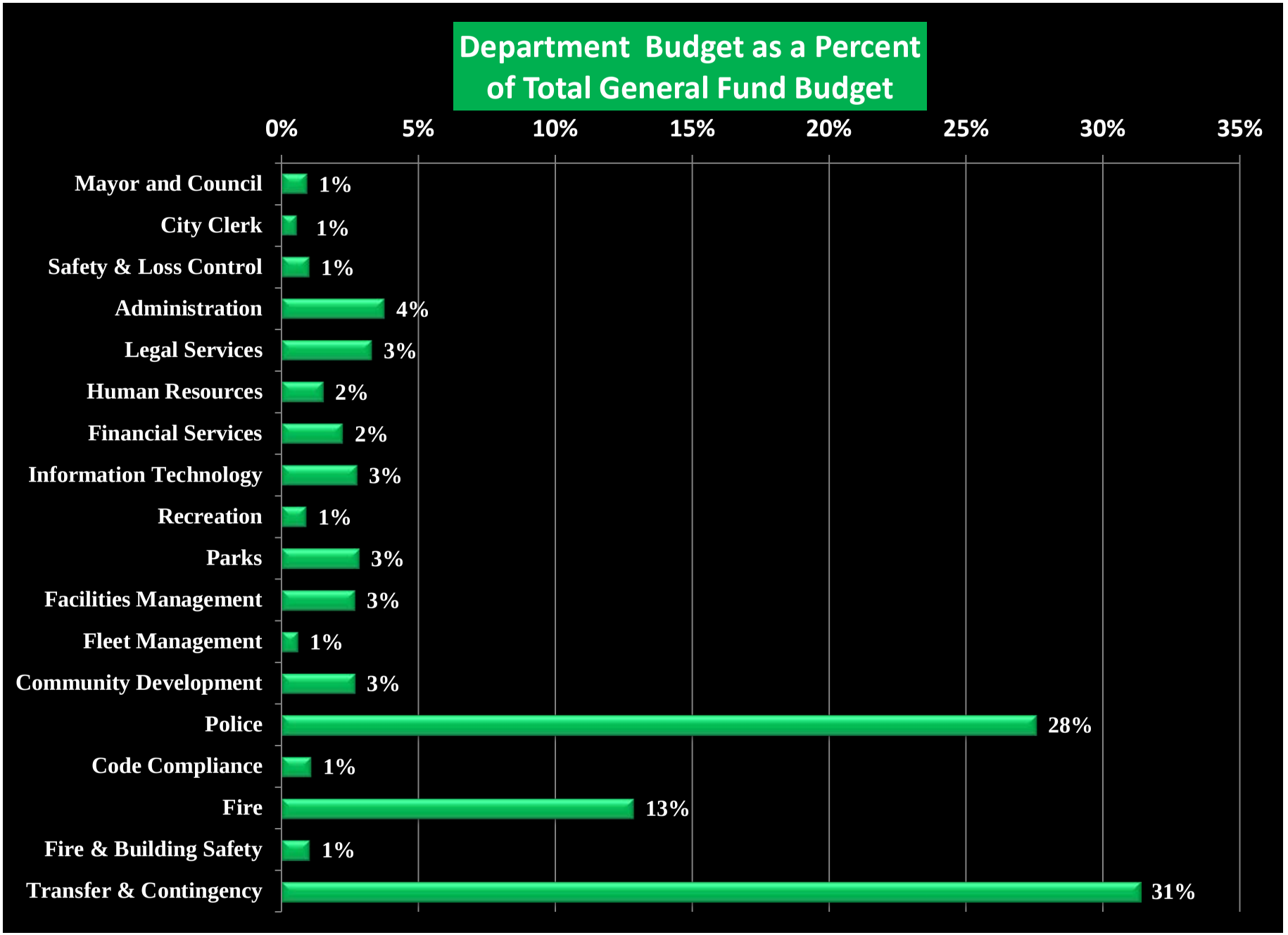


Total Fund Budget



FY 2014 Budgeted Expenditures




Department Budget as a Percent of Total General Fund Budget
0%
5%
10%
15%
20%
25%
30%
35%
Mayor and Council 1%
City Clerk 1%
Safety & Loss Control 1%
Administration 4%
Legal Services 3%
Human Resources 2%
Financial Services 2%
Information Technology 3%
Recreation 1%
Parks 3%
Facilities Management 3%
Fleet Management 1%
Community Development 3%
Police 28%
Code Compliance 1%
Fire 13%
Fire & Building Safety 1%
Transfer & Contingency 31%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

General Fund Summary

Summary of Revenues and Expenditures by Department

		Actual			
Revenues	**FY 2014 Final**	**For the Fiscal Year ending June 30, 2010**	**2011**	**2012**	**July - Dec 2013**
Taxes	**7,900,000**	7,682,501	7,754,084	7,996,943	4,442,626
Licenses and Permits	**265,000**	167,934	190,237	193,211	148,746
Intergovernmental	**7,370,000**	7,684,490	6,828,992	6,357,857	3,733,806
Charges for Services	**130,000**	145,853	190,836	176,970	94,782
Fines and Forfeitures	**20,000**	732,635	892,343	30,198	12,651
Miscellaneous	**145,000**	376,316	1,716,899	270,927	107,457
General Fund Revenues before Transfers	**15,830,000**	16,789,729	17,573,391	15,026,106	8,540,068
Lease/Bond Proceeds	**0**	60,433	0	0	0
Transfers In	**2,715,000**	1,100,000	1,800,000	2,162,308	1,137,498
Total General Fund Revenues	**18,545,000**	17,950,162	19,373,391	17,188,414	9,677,566
Expenditures					
Mayor and Council	**234,000**	163,219	158,655	170,148	85,685
City Clerk	**140,500**	203,898	159,069	168,806	81,508
Safety & Loss Control	**255,000**	223,345	269,054	189,249	135,171
Administration	**931,000**	1,680,007	1,272,190	726,815	463,090
Legal Services	**816,000**	495,720	795,674	591,068	319,678
Human Resources	**383,500**	467,374	230,189	212,184	123,696
Financial Services	**555,500**	630,616	620,085	484,135	255,293
Information Technology	**687,500**	982,988	826,414	606,143	294,480
Recreation	**227,500**	78,223	144,543	104,008	20,311
Parks	**704,500**	681,097	454,813	847,874	224,349
Facilities Management	**666,500**	862,534	805,193	467,367	298,026
Fleet Management	**154,000**	138,652	148,313	150,571	73,361
Community Development	**668,500**	495,575	350,658	224,052	129,121
Planning & Zoning	**0**	148,812	108,283	106,958	57,436
Police	**6,800,500**	6,573,194	5,798,042	5,845,426	3,415,108
Code Compliance	**271,500**	361,168	236,876	228,778	124,282
Fire	**3,175,000**	2,786,725	2,423,717	2,645,882	1,419,511
Fire & Building Safety	**257,000**	237,219	230,363	236,320	125,750
Contingency	**200,000**	0	0	30,897	3,355
General Fund Expenditures before Transfers	**17,128,000**	17,210,366	15,032,131	14,036,681	7,649,211
Transfers Out	**7,535,000**	2,902,045	648,000	607,697	405,432
Total General Fund Expenditures	**24,663,000**	20,112,411	15,680,131	14,644,378	8,054,643
Net Revenue over Expenditures	**(6,118,000)**	(2,162,249)	3,693,260	2,544,036	1,622,923

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
8,151,373	7,525,000	7,575,000	7,925,500	8,075,000	7,900,000	(25,500)	0%
131,000	240,000	165,000	150,000	265,000	265,000	115,000	77%
7,404,152	6,883,000	6,329,000	7,050,000	7,060,000	7,370,000	320,000	5%
161,000	232,500	99,000	130,000	130,000	130,000	0	0%
471,406	1,210,000	30,000	30,000	20,000	20,000	(10,000)	-33%
351,200	270,000	229,000	140,000	145,000	145,000	5,000	4%
16,670,131	16,360,500	14,427,000	15,425,500	15,695,000	15,830,000	404,500	3%
0	0	0	0	0	0	0	0%
0	1,800,000	2,121,000	2,275,000	2,340,000	2,715,000	440,000	19%
16,670,131	18,160,500	16,548,000	17,700,500	18,035,000	18,545,000	844,500	5%
176,920	191,500	191,500	189,500	29,500	234,000	44,500	23%
209,075	163,000	179,000	193,000	40,000	140,500	(52,500)	-27%
255,000	300,000	255,000	255,000	255,000	255,000	0	0%
1,731,428	1,512,750	1,269,000	1,181,300	428,000	931,000	(250,300)	-21%
564,000	858,000	694,000	795,000	789,000	816,000	21,000	3%
538,933	274,500	252,500	268,000	76,500	383,500	115,500	43%
653,110	628,250	529,000	553,500	186,500	555,500	2,000	0%
1,151,325	926,500	756,000	827,500	864,000	687,500	(140,000)	-17%
86,620	218,000	234,500	154,500	77,000	227,500	73,000	47%
740,699	578,350	947,000	529,501	520,500	704,500	174,999	33%
901,704	772,650	496,500	660,999	482,500	666,500	5,501	1%
154,252	150,000	155,500	153,000	75,000	154,000	1,000	1%
531,556	490,295	438,000	451,000	430,000	668,500	217,500	48%
189,884	153,890	138,000	138,500	0	0	(138,500)	-100%
6,656,095	6,262,500	5,855,000	6,340,000	1,646,200	6,800,500	460,500	7%
497,515	310,570	267,500	274,500	53,000	271,500	(3,000)	-1%
2,822,672	2,824,500	2,815,000	2,920,500	794,000	3,175,000	254,500	9%
256,200	250,245	245,000	253,000	11,500	257,000	4,000	2%
1,985,000	215,000	154,803	751,350	0	200,000	(551,350)	-73%
20,101,988	17,080,500	15,872,803	16,889,650	6,758,200	17,128,000	238,350	1%
2,950,000	648,000	607,697	810,850	0	7,535,000	6,724,150	829%
23,051,988	17,728,500	16,480,500	17,700,500	6,758,200	24,663,000	6,962,500	39%
(6,381,857)	432,000	67,500	0	11,276,800	(6,118,000)	(6,118,000)	-6118000%

General Fund Revenues

Category		SUMMARY Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
310		**Taxes**	**7,900,000**	7,682,501	7,754,084	7,996,943	4,442,626
320		**Licenses and Permits**	**265,000**	167,934	190,237	193,211	148,746
330		**Intergovernmental**	**7,370,000**	7,684,490	6,828,992	6,357,857	3,733,806
340	345	**Charges for Services**	**120,000**	106,006	159,032	167,076	89,586
350		**Fines and Forfeitures**	**20,000**	732,635	892,343	30,198	12,651
360		**Miscellaneous**	**155,000**	416,163	1,748,703	280,821	112,653
380	971	**Lease/Bond Proceeds**	**0**	60,433	0	0	0
380	970	**Transfers In**	**2,715,000**	1,100,000	1,800,000	2,162,308	1,137,498
		TOTAL	**18,545,000**	17,950,162	19,373,391	17,188,414	9,677,566

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
8,151,373	7,525,000	7,575,000	7,925,500	8,075,000	7,900,000	(25,500)	0%
131,000	240,000	165,000	150,000	265,000	265,000	115,000	77%
7,404,152	6,883,000	6,329,000	7,050,000	7,060,000	7,370,000	320,000	5%
116,000	192,500	59,000	110,000	120,000	120,000	10,000	9%
471,406	1,210,000	30,000	30,000	20,000	20,000	(10,000)	-33%
396,200	310,000	269,000	160,000	155,000	155,000	(5,000)	-3%
0	0	0	0	0	0	0	0%
0	1,800,000	2,121,000	2,275,000	2,340,000	2,715,000	440,000	19%
16,670,131	18,160,500	16,548,000	17,700,500	18,035,000	18,545,000	844,500	5%

					Actual				
				FY 2014 Final	For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
10	310	100	CITY SALES TAX	**5,550,000**	5,361,538	5,254,422	5,462,856	3,316,528
10	310	150	TPT ASSESSMENTS	**30,000**	4,567	114,227	71,589	(2,471)
10	310	180	PRIMARY PROPERTY TAX	**1,625,000**	1,694,137	1,730,436	1,794,939	897,137
10	310	200	FRANCHISE FEES	**695,000**	622,259	654,999	667,559	231,432
10	320	100	BUSINESS LICENSE FEES	**95,000**	128,374	131,054	94,121	26,860
10	320	140	FIRE PREVENTION	**0**	4,630	4,505	4,660	2,781
10	320	150	BUILDING PERMIT FEES	**170,000**	34,930	54,678	94,430	119,105
10	330	100	STATE SALES TAX	**2,740,000**	2,352,810	2,450,986	2,484,627	1,245,080
10	330	150	STATE INCOME TAX	**3,545,000**	4,139,412	3,120,586	2,683,690	1,894,664
10	330	200	VEHICLE LICENSE TAX	**1,050,000**	1,074,923	1,049,379	1,020,505	561,557
10	330	250	GRANT REVENUE	**35,000**	117,345	208,041	169,035	32,505
10	340	100	PLANNING AND ZONING FEES	**0**	4,730	6,520	5,500	3,500
10	340	150	CAPITAL IMPROVEMENT FEES	**0**	0	50	0	0
10	340	160	POLICE FEE	**0**	0	28	0	0
10	340	170	FIRE FEE	**0**	0	10	0	0
10	340	200	ENGINEERING & INSPECTION F	**35,000**	39,060	102,037	67,532	22,071
10	340	225	PLAN CHECK FEES	**25,000**	14,532	19,881	23,034	16,356
10	340	350	RENT/UTILITIES-LIBRARY	**10,000**	0	8,000	8,000	4,000
10	340	400	FACILITY RENTALS	**0**	450	438	2,281	200
10	340	559	MAR CTY LIBRARY-UTILITIES	**0**	8,000	0	0	0
10	340	600	RURAL METRO TRANSPORTS	**25,000**	65,461	29,416	26,568	9,390
10	340	610	CPR CLASS FEE	**0**	470	300	900	90
10	345	620	RECREATION CLASSES	**0**	1,542	2,055	1,870	866
10	345	630	SPORT PROGRAMS	**10,000**	4,116	7,691	10,338	5,257
10	345	640	ATHLETIC FIELD RENTALS	**0**	4,078	5,785	1,065	3,350
10	345	650	RAMADA RENTALS	**5,000**	2,165	5,485	2,710	870
10	345	660	COMMUNITY CENTER RENTALS	**0**	250	1,893	2,400	620
10	345	670	SPECIAL EVENTS	**20,000**	0	421	24,772	27,772
10	345	680	CONCESSIONS	**0**	999	826	0	0
10	345	690	COMMON SPACE (PARK CHARGE)	**0**	0	0	0	0
10	350	100	COURT FINES	**0**	244,391	232,087	0	0
10	350	105	PHOTO RADAR BASE FINE	**0**	206,716	263,198	0	0
10	350	110	PROCESS SERVER - CODE ENFO	**0**	80	0	0	0
10	350	111	PROCESS SERVER - REDFLEX	**0**	9,892	27,750	0	0
10	350	150	PUBLIC DEFENDER FEES	**0**	0	200	300	0
10	350	200	DEFENSE DRIVING DIVERSION	**0**	211,680	285,265	0	0
10	350	210	FARE DISTRIBUTION	**0**	913	1,585	0	2,937
10	350	250	FORFEITURE REVENUE	**0**	3,080	2,010	0	0
10	350	550	LOCAL COST(PER CITY ORDINA	**0**	6,624	7,698	0	0
10	350	552	WARRANT FEE	**0**	3,144	4,565	0	0
10	350	553	LOCAL DEFAULT FEE	**0**	21,652	30,911	0	0
10	350	554	PARKING ORDINANCE	**0**	69	0	0	0
10	350	610	COMMERICAL WEIGHT VEHICLE	**0**	473	50	0	0
10	350	625	JAIL INCARCERATION FEES	**20,000**	20,891	35,046	29,898	9,688
10	350	650	JCEF-LOCAL FUND	**0**	233	194	0	0
10	350	700	MISCELLANEOUS FEES	**0**	2,797	1,784	0	26
10	360	150	LGIP INTEREST-GEN FUND	**20,000**	42,077	16,592	20,434	13,560
10	360	200	LAND RENTALS/LEASES	**60,000**	28,064	29,486	34,952	36,029
10	360	301	SENIOR CONGREGATE MEALS	**10,000**	0	0	10,282	4,553
10	360	349	LIEN RELEASE PAYMENTS	**0**	0	8,193	6,416	612
10	360	351	DONATIONS/CONTRIBUTIONS	**0**	0	0	0	1,500
10	360	550	REIMBURSEMENTS	**10,000**	30,613	1,551,051	19,343	26,919
10	360	559	FIRE INSURANCE PREMIUM TAX	**25,000**	41,705	3,616	26,154	12,150
10	360	561	POLICE DEPT REPORTS	**5,000**	5,002	6,143	5,246	3,259
10	360	563	IMPOUND REVENUE (28-3511)	**0**	91,815	60,003	51,750	0
10	360	573	AUCTION PROCEEDS	**5,000**	21,729	17,926	0	3,527
10	360	600	COPY CHARGES	**0**	0	29	157	107
10	360	630	DSPLY SUS PLATE	**5,000**	14,429	9,667	8,596	3,115
10	360	725	HURF/EL MIRAGE POLICE	**0**	61	101	197	14
10	360	750	UNCLASSIFIED REVENUES	**5,000**	18,118	13,878	9,894	1,669
10	360	755	RECOVERY FROM PRIOR YEAR	**0**	27,308	(2,122)	62,677	238
10	360	842	INTEREST REVENUE	**0**	1,449	397	0	0
10	360	843	DIVIDEND REVENUE	**0**	47,731	0	13,807	0
10	360	940	CASH OVER/SHORT	**0**	2,389	(1)	(50)	0
10	360	993	VENDING MACHINE REVENUE	**0**	3,826	1,940	1,072	201
10	380	970	TRANSFER IN	**2,715,000**	1,100,000	1,800,000	2,162,308	1,137,498
10	380	971	LEASE/BOND PROCEEDS	**0**	60,433	0	0	0
			TOTALS	**18,545,000**	17,950,162	19,373,391	17,188,414	9,677,122

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
5,820,000	5,150,000	5,150,000	5,450,000	5,550,000	5,550,000	100,000	2%
45,000	20,000	30,000	30,000	30,000	30,000	0	0%
1,666,373	1,735,000	1,770,000	1,755,500	1,800,000	1,625,000	(130,500)	-7%
620,000	620,000	625,000	690,000	695,000	695,000	5,000	1%
90,000	205,000	115,000	100,000	95,000	95,000	(5,000)	-5%
0	0	0	0	0	0	0	0%
41,000	35,000	50,000	50,000	170,000	170,000	120,000	240%
2,464,864	2,400,000	2,405,000	2,650,000	2,650,000	2,740,000	90,000	3%
4,139,288	3,120,000	2,683,000	3,250,000	3,325,000	3,545,000	295,000	9%
800,000	1,110,000	1,072,000	1,050,000	1,050,000	1,050,000	0	0%
0	253,000	169,000	100,000	35,000	35,000	(65,000)	-65%
26,000	5,000	5,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
99,000	20,000	20,000	20,000	35,000	35,000	15,000	75%
13,000	15,000	15,000	20,000	25,000	25,000	5,000	25%
0	0	8,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
23,000	30,000	35,000	40,000	25,000	25,000	(15,000)	-38%
0	0	0	0	0	0	0	0%
0	0	2,000	0	0	0	0	0%
0	0	5,000	10,000	10,000	10,000	0	0%
0	0	2,000	0	0	0	0	0%
0	0	5,000	10,000	5,000	5,000	(5,000)	-50%
0	0	2,000	0	0	0	0	0%
0	0	0	20,000	20,000	20,000	0	0%
0	0	0	0	0	0	0	0%
0	162,500	0	0	0	0	0	0%
398,086	250,000	0	0	0	0	0	0%
0	650,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
200	0	0	0	0	0	0	0%
40,000	275,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
7,000	0	0	0	0	0	0	0%
3,500	5,000	0	0	0	0	0	0%
2,000	5,000	0	0	0	0	0	0%
9,000	15,000	0	0	0	0	0	0%
300	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	10,000	30,000	30,000	20,000	20,000	(10,000)	-33%
120	0	0	0	0	0	0	0%
1,200	0	0	0	0	0	0	0%
0	0	15,000	20,000	20,000	20,000	0	0%
25,000	25,000	35,000	40,000	60,000	60,000	20,000	50%
0	0	12,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
8,000	5,000	5,000	10,000	10,000	10,000	0	0%
40,000	40,000	40,000	30,000	25,000	25,000	(5,000)	-17%
3,000	5,000	5,000	0	5,000	5,000	5,000	5000%
50,000	90,000	65,000	0	0	0	0	0%
20,000	15,000	15,000	10,000	5,000	5,000	(5,000)	-50%
0	0	0	0	0	0	0	0%
3,000	5,000	10,000	0	5,000	5,000	5,000	5000%
200	0	0	0	0	0	0	0%
25,000	25,000	25,000	10,000	5,000	5,000	(5,000)	-50%
0	0	0	0	0	0	0	0%
175,000	60,000	0	0	0	0	0	0%
0	0	0	10,000	0	0	(10,000)	-100%
0	0	0	0	0	0	0	0%
2,000	0	2,000	0	0	0	0	0%
0	1,800,000	2,121,000	2,275,000	2,340,000	2,715,000	440,000	19%
0	0	0	0	0	0	0	0%
16,670,131	18,160,500	16,548,000	17,700,500	18,035,000	18,545,000	844,500	5%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

MAYOR & COUNCIL

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

MAYOR & COUNCIL

Net Change from Previous Budget:

44,500	23%

Significant Changes:

- Travel and Per Diem was increased by $14,500 to include AZ League Conference costs for all participants including admin and for NLC travel for three.
- Dues and Memberships were increased by $30,000 to reflect the cost of AZ League Dues and NLC Dues.



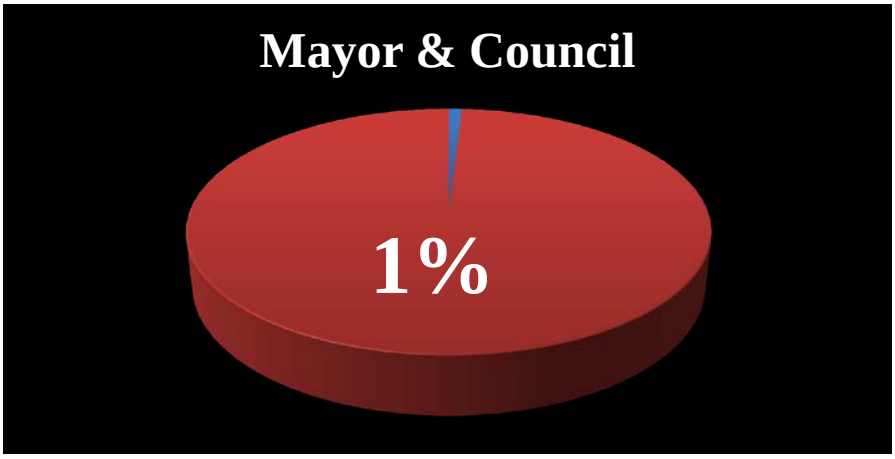
Capital Items:

- No capital was requested this year for this department.

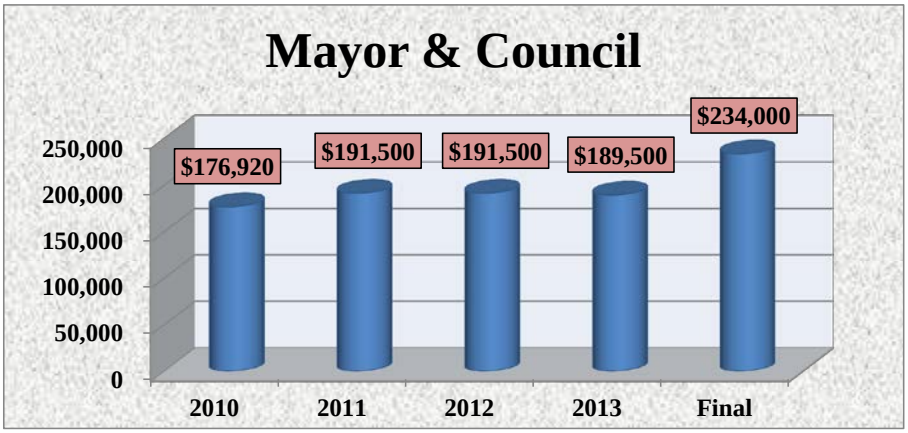
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	7	7	7	7	7
Filled	7	7	7	7	

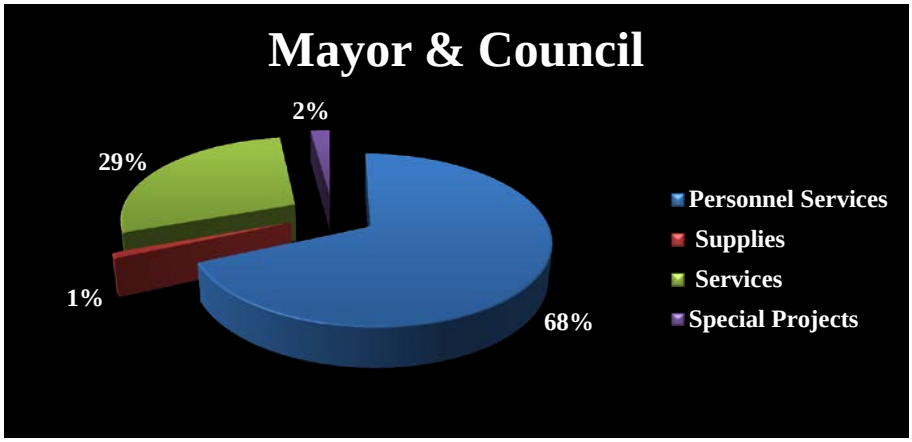
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**160,000**	144,347	147,263	155,318	76,559
200	**Supplies**	**2,500**	1,845	3,430	888	95
300	**Services**	**66,500**	17,027	7,962	13,433	9,031
400	**Special Projects**	**5,000**	0	0	509	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**234,000**	163,219	158,655	170,148	85,685

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**112,080**	104,431	113,077	112,511	58,195
120	HEALTH-LIFE-DENTAL INSURAN	**33,226**	31,388	24,750	32,762	13,814
130	SOCIAL SECURITY CONTRIBUTI	**6,949**	6,029	6,612	6,346	3,415
131	MEDICARE CONTRIBUTION	**1,625**	1,410	1,546	1,484	799
140	WORKERS COMPENSATION	**287**	245	228	511	57
141	UNEMPLOYMENT INSURANCE	**1,809**	799	1,050	1,704	279
142	AZ JOB TRAINING TAX	**4,024**	45	0	0	0
230	OFFICE SUPPLIES	**1,500**	1,752	2,934	480	65
249	OPERATING MATERIAL & SUPPL	**1,000**	93	496	408	30
350	TRAVEL AND PER DIEM	**24,500**	2,701	0	3,861	4,717
351	CONFERENCE,SEMINAR & TRAIN	**5,000**	4,611	1,040	4,190	2,575
360	PRINTING COST	**500**	0	330	943	0
361	PUBLISHING/ADVERTISEMENT CO	**1,000**	0	0	0	284
365	PUBLIC COMMUNICATION	**0**	4,114	0	0	0
370	DUES-MEMBERSHIPS-FEES	**31,000**	2,117	329	684	193
371	SUBSCRIPTIONS	**0**	0	0	19	0
380	TELEPHONE EXPENSE	**0**	280	0	0	0
381	CELL PHONE/PAGER EXPENSE	**4,500**	3,204	6,263	3,736	1,262
410	SPECIAL EVENTS	**5,000**	0	0	509	0
	TOTALS	**234,000**	163,219	158,655	170,148	85,685

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
147,229	182,000	162,000	160,000	0	160,000	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
27,191	7,000	22,000	22,000	22,000	66,500	44,500	202%
0	0	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
176,920	191,500	191,500	189,500	29,500	234,000	44,500	23%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
112,140	112,500	112,500	112,080	0	112,080	0	0%
26,212	59,000	39,000	32,954	0	33,226	272	1%
6,953	7,000	7,000	6,949	0	6,949	(0)	0%
1,626	2,000	2,000	1,625	0	1,625	0	0%
298	500	500	267	0	287	20	8%
0	1,000	1,000	784	0	1,809	1,025	131%
0	0	0	5,341	0	4,024	(1,317)	-25%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
6,000	0	10,000	10,000	10,000	24,500	14,500	145%
10,441	0	5,000	5,000	5,000	5,000	0	0%
1,000	1,500	1,500	1,500	500	500	(1,000)	-67%
0	0	0	0	1,000	1,000	1,000	1000%
0	0	0	0	0	0	0	0%
5,000	1,000	1,000	1,000	1,000	31,000	30,000	3000%
250	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,500	4,500	4,500	4,500	4,500	4,500	0	0%
0	0	5,000	5,000	5,000	5,000	0	0%
176,920	191,500	191,500	189,500	29,500	234,000	44,500	23%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

CITY CLERK

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CITY CLERK

Net Change from Previous Budget:

(52,500)	-27%

Significant Changes:

- The Elections budget has been reduced from $43,000 last year to $0 this year. The City of El Mirage holds elections every other year.
- A ¼ time position was added.



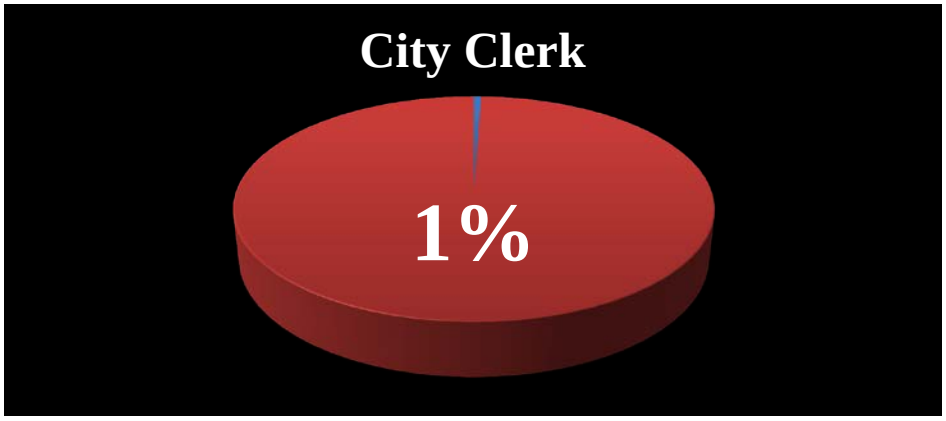
Capital Items:

- No capital was requested this year for this department.

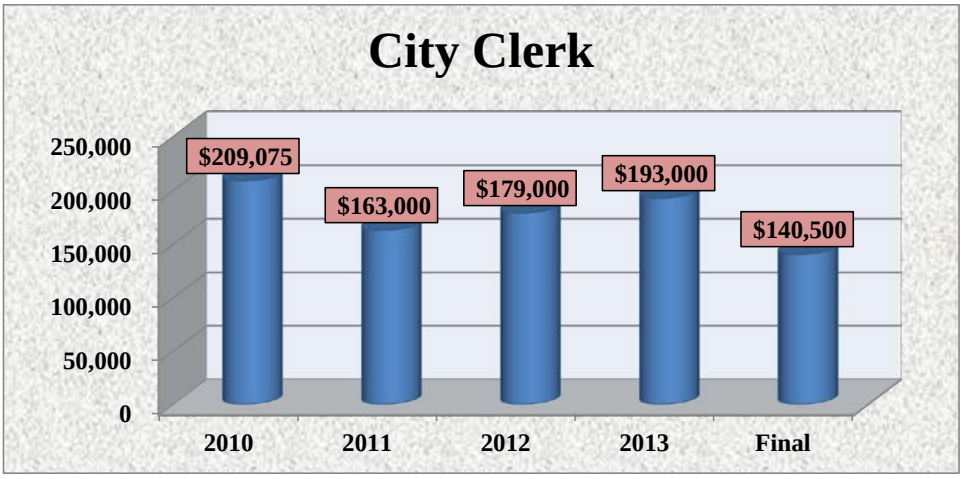
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	2	1	1	1	1.3
Filled	2	1	1	1.3	

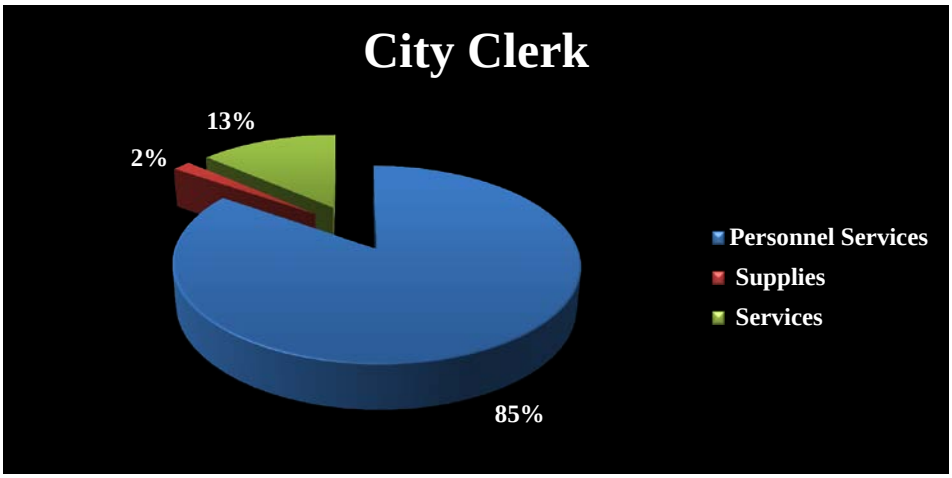
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**119,000**	176,799	117,926	116,575	62,904
200	**Supplies**	**2,500**	2,226	376	262	207
300	**Services**	**19,000**	24,106	22,829	18,859	1,382
400	**Special Projects**	**0**	767	17,938	33,110	17,015
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**140,500**	203,898	159,069	168,806	81,508

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**93,328**	144,598	96,746	97,948	52,614
111	OVERTIME	**0**	0	0	0	0
117	COMPTIME	**0**	570	267	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**5,643**	7,351	2,812	141	220
130	SOCIAL SECURITY CONTRIBUTI	**5,786**	8,582	6,357	6,085	3,270
131	MEDICARE CONTRIBUTION	**1,353**	2,007	1,487	1,423	765
132	ASRS CONTRIBUTION	**10,490**	13,122	9,923	10,549	5,861
140	WORKERS COMPENSATION	**239**	303	203	176	54
141	UNEMPLOYMENT INSURANCE	**517**	252	131	253	120
142	AZ JOB TRAINING TAX	**1,643**	14	0	0	0
230	OFFICE SUPPLIES	**1,500**	627	122	245	199
232	COMPUTER/PRINTER SUPPLIES	**500**	35	0	0	0
249	OPERATING MATERIAL & SUPPL	**500**	1,065	254	17	8
265	SOFTWARE MAINT CONTRACT	**0**	499	0	0	0
313	CONTRACTED SERVICES	**1,000**	0	0	0	20
329	RECORDING FEES	**500**	0	0	0	0
343	STORAGE FACILITY RENTAL	**1,500**	1,030	623	1,247	623
350	TRAVEL AND PER DIEM	**500**	136	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	**2,000**	280	80	0	0
360	PRINTING COST	**1,500**	200	0	0	0
361	PUBLISHING/ADVERTISEMENT C	**10,000**	21,362	21,561	16,908	356
362	MAILING COST	**1,000**	153	61	27	10
370	DUES-MEMBERSHIPS-FEES	**1,000**	518	245	340	175
381	CELL PHONE/PAGER EXPENSE	**0**	427	259	337	198
431	ELECTION	**0**	0	17,938	33,110	17,015
432	RECORDS MANAGEMENT	**0**	767	0	0	0
	TOTALS	**140,500**	203,898	159,069	168,806	81,508

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
171,140	117,000	117,000	130,000	0	119,000	(11,000)	-8%
3,015	3,015	3,500	3,500	3,000	2,500	(1,000)	-29%
18,920	24,985	15,500	16,500	17,000	19,000	2,500	15%
16,000	18,000	43,000	43,000	20,000	0	(43,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
209,075	163,000	179,000	193,000	40,000	140,500	(52,500)	-27%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
139,727	98,000	98,000	99,524	0	93,328	(6,196)	-6%
1,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,801	1,000	500	11,218	0	5,643	(5,575)	-50%
8,725	6,000	6,000	6,171	0	5,786	(385)	-6%
2,041	1,500	1,500	1,443	0	1,353	(90)	-6%
13,228	10,000	10,500	11,097	0	10,490	(607)	-5%
374	500	500	237	0	239	2	1%
224	0	0	112	0	517	405	361%
20	0	0	198	0	1,643	1,445	730%
2,500	2,500	2,500	2,500	2,000	1,500	(1,000)	-40%
315	315	500	500	500	500	0	0%
200	200	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	1,000	1,000	1000%
0	0	0	0	500	500	500	500%
0	0	0	1,000	1,000	1,500	500	50%
750	0	0	0	0	500	500	500%
3,500	0	0	0	2,000	2,000	2,000	2000%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
11,000	22,865	13,000	13,000	10,000	10,000	(3,000)	-23%
620	620	1,000	1,000	1,000	1,000	0	0%
750	0	0	0	1,000	1,000	1,000	1000%
800	0	0	0	0	0	0	0%
15,000	18,000	43,000	43,000	20,000	0	(43,000)	-100%
1,000	0	0	0	0	0	0	0%
209,075	163,000	179,000	193,000	40,000	140,500	(52,500)	-27%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



SAFETY

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

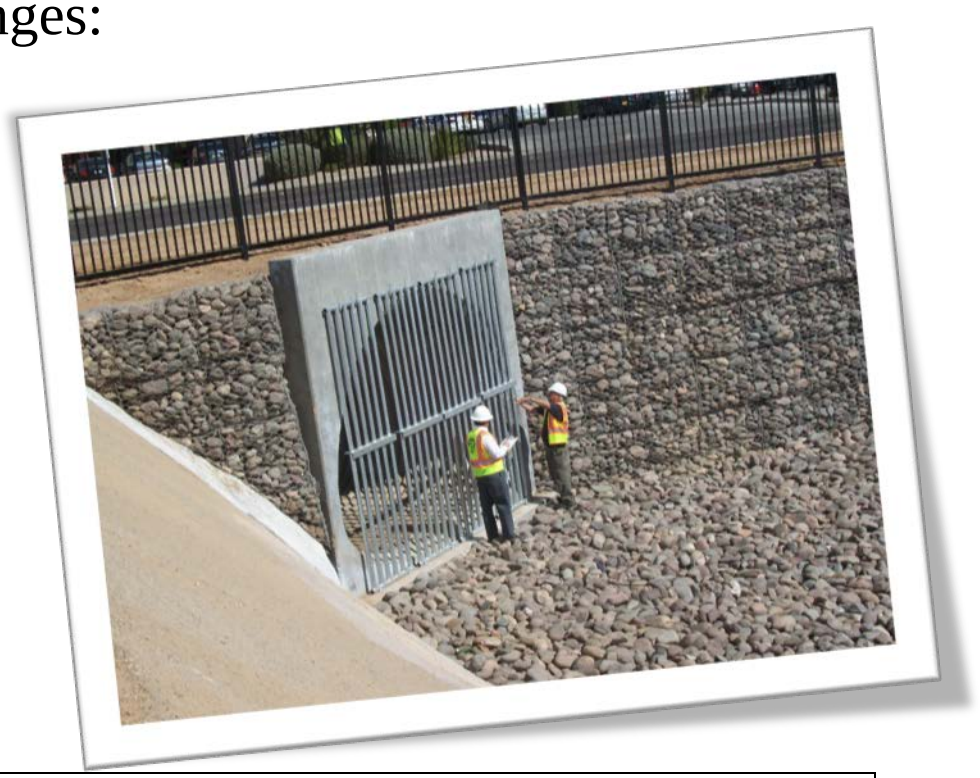
SAFETY

Net Change from Previous Budget:

0	0%

Significant Changes:

- No significant changes in operations.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**255,000**	223,345	269,054	189,249	135,171
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**255,000**	223,345	269,054	189,249	135,171

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
314	LIABILITY INSURANCE	**240,000**	199,979	203,357	175,620	132,203
319	CLAIMS	**15,000**	23,366	65,697	13,629	2,968
	TOTALS	**255,000**	223,345	269,054	189,249	135,171

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
255,000	300,000	255,000	255,000	255,000	255,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
255,000	300,000	255,000	255,000	255,000	255,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
225,000	225,000	225,000	225,000	240,000	240,000	15,000	7%
30,000	75,000	30,000	30,000	15,000	15,000	(15,000)	-50%
255,000	300,000	255,000	255,000	255,000	255,000	0	0%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



ADMINISTRATION

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

ADMINISTRATION

Net Change from Previous Budget:

(250,300)	-21%

Significant Changes:



- The Deputy City Manager position was converted to a Receptionist saving $47,000.
- A Part-time Senior Management Analyst was converted to a Full-time HR Manager. No increase in cost for conversion. The position was transferred from Administration to Human Resources.
- An Executive Assistant position was replaced with a Senior Management Analyst position.
- Professional Services was reduced by $8,000 based on past expenditures.
- Mailing costs increased by $12,000 to offset monthly newspaper cost change.
- Special events was reduced by $83,000. Budget was moved to other departments and further reduced to more closely reflect prior expenses.
- No capital was approved this year. Last year $8,500 was budgeted for a copier.

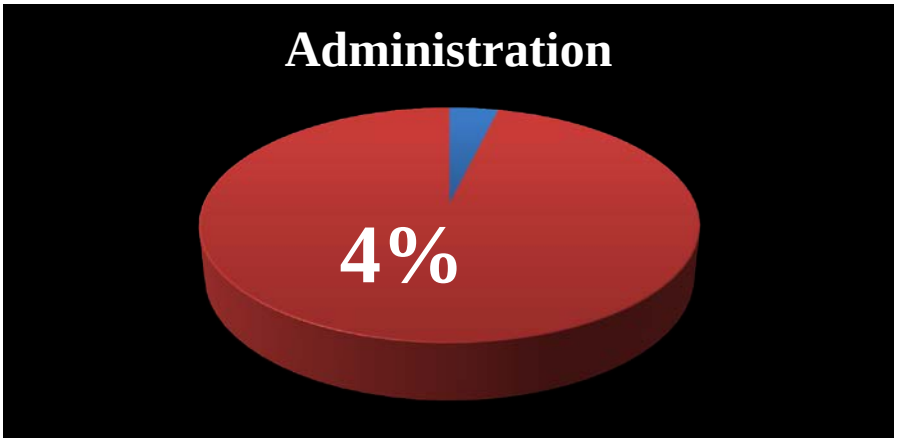
Capital Items:

- No capital was included.

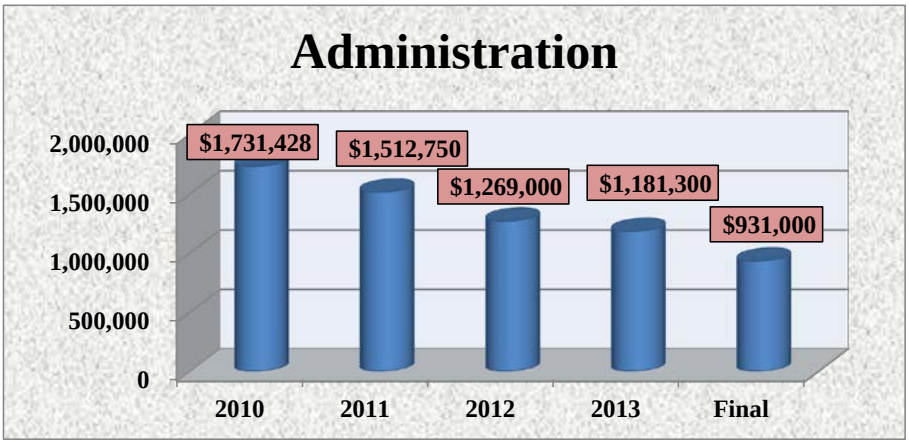
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	2014
Authorized	9	7.5	6.5	6.5	6
Filled	9	4	4	6	

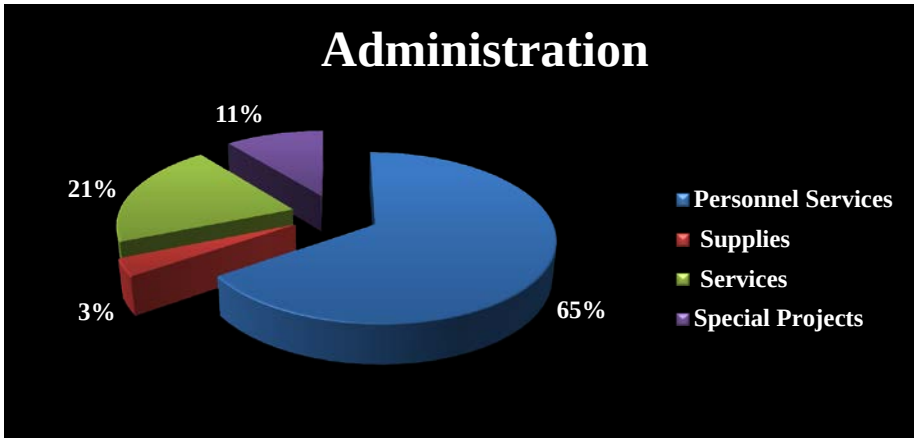
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**609,000**	1,167,647	1,163,733	508,002	332,610
200	**Supplies**	**31,000**	21,179	13,472	21,050	13,940
300	**Services**	**191,000**	490,062	76,765	131,684	73,332
400	**Special Projects**	**100,000**	1,119	18,220	57,336	35,876
600	**Capital Outlay/Projects**	**0**	0	0	8,743	7,332
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**931,000**	1,680,007	1,272,190	726,815	463,090

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**460,589**	927,016	974,082	411,266	258,940
111	OVERTIME	**0**	0	4,545	0	0
117	COMPTIME	**0**	0	0	31	0
120	HEALTH-LIFE-DENTAL INSURAN	**56,670**	64,268	55,246	19,336	22,469
130	SOCIAL SECURITY CONTRIBUTI	**25,484**	46,429	34,616	22,027	12,147
131	MEDICARE CONTRIBUTION	**6,679**	13,069	14,520	5,925	3,684
132	ASRS CONTRIBUTION	**53,152**	88,322	69,428	42,625	30,014
134	DEFERRED COMPENSATION	**0**	20,741	9,513	0	0
140	WORKERS COMPENSATION	**1,180**	6,605	4,309	740	262
141	UNEMPLOYMENT INSURANCE	**1,550**	1,134	1,186	1,541	968
142	AZ JOB TRAINING TAX	**3,696**	63	0	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	0	(3,712)	0	0
199	LABOR DISTRIBUTION	**0**	0	0	4,511	4,126
211	FUEL AND LUBRICANTS	**2,500**	1,679	1,291	1,692	372
218	VENDING MACHINE EXPENSES	**2,000**	3,038	1,525	541	0
227	CONFERENCE ROOM	**2,000**	533	340	1,488	369
230	OFFICE SUPPLIES	**6,000**	4,380	1,599	2,681	799
232	COMPUTER/PRINTER SUPPLIES	**2,500**	969	3,770	2,023	238
233	UNIFORMS	**0**	0	0	146	0
237	EQUIPMENT/FURNITURE PURCHA	**7,000**	820	1,378	0	8,155
241	VEHICLE ALLOWANCE	**0**	8,400	2,100	0	0
248	SOFTWARE PURCHASE	**1,500**	422	0	0	0
249	OPERATING MATERIAL & SUPPL	**3,000**	382	115	9,668	2,553
250	BUILDING MAINTENANCE/REPAI	**0**	0	477	0	0
251	COMPUTER/PRINTER MAINTENAN	**1,000**	0	24	0	0
253	VEHICLE MAINTENANCE/REPAIR	**1,000**	208	632	1,091	158
254	COPIER USAGE/SUPPLYS/MAINT	**2,500**	348	221	1,720	1,296
311	PROFESSIONAL SERVICES	**96,000**	403,699	34,562	66,419	10,602
335	DELIVERY SERVICES	**1,000**	157	35	51	0
342	RECRUITMENT EXPENSES	**0**	0	0	0	0
343	STORAGE FACILITY RENTAL	**0**	872	1,933	1,046	0
350	TRAVEL AND PER DIEM	**5,000**	4,823	1,435	3,339	1,289
351	CONFERENCE, SEMINAR & TRAI	**4,000**	4,750	1,637	2,209	85
360	PRINTING COST	**9,000**	4,471	8,344	282	0
361	PUBLISHING/ADVERTISEMENT C	**500**	244	0	354	176
362	MAILING COST	**30,000**	2,001	1,626	16,611	5,625
370	DUES-MEMBERSHIPS-FEES	**38,000**	30,936	23,540	37,694	53,246
371	SUBSCRIPTIONS	**500**	2,306	407	129	0
375	PROPERTY TAXES	**0**	29,042	0	0	0
376	LATE FEES	**0**	0	104	0	0
381	CELL PHONE/PAGER EXPENSE	**7,000**	6,761	3,142	3,550	2,309
410	SPECIAL EVENTS	**100,000**	1,119	18,220	57,336	35,876
617	EQUIPMENT PURCHASE	**0**	0	0	8,743	7,332
	TOTALS	**931,000**	1,680,007	1,272,190	726,815	463,090

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
1,117,678	1,241,250	749,000	745,000	0	609,000	(136,000)	-18%
34,600	31,400	41,000	33,300	29,500	31,000	(2,300)	-7%
534,150	196,000	246,000	211,500	218,500	191,000	(20,500)	-10%
45,000	44,100	233,000	183,000	180,000	100,000	(83,000)	-45%
0	0	0	8,500	0	0	(8,500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,731,428	1,512,750	1,269,000	1,181,300	428,000	931,000	(250,300)	-21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
893,209	1,031,250	602,000	596,656	0	460,589	(136,067)	-23%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
74,171	55,000	41,500	40,020	0	56,670	16,650	42%
46,390	38,250	33,500	33,608	0	25,484	(8,124)	-24%
12,952	11,500	9,000	8,652	0	6,679	(1,973)	-23%
83,962	76,500	60,500	61,796	0	53,152	(8,644)	-14%
0	21,000	0	0	0	0	0	0%
5,896	5,750	1,500	1,421	0	1,180	(241)	-17%
1,008	1,000	1,000	784	0	1,550	766	98%
90	1,000	0	2,063	0	3,696	1,633	79%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	3,000	3,000	2,500	2,500	2,500	0	0%
0	0	0	1,800	2,000	2,000	200	11%
1,500	2,000	2,000	2,000	2,000	2,000	0	0%
10,000	9,000	9,000	8,000	6,000	6,000	(2,000)	-25%
2,000	2,000	2,000	2,500	2,500	2,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	9,000	7,000	7,000	(2,000)	-22%
12,600	8,400	0	0	0	0	0	0%
0	0	18,000	0	0	1,500	1,500	1500%
2,000	2,000	2,000	2,000	3,000	3,000	1,000	50%
0	0	0	0	0	0	0	0%
1,500	2,000	2,000	2,000	1,000	1,000	(1,000)	-50%
1,000	1,000	1,000	1,500	1,000	1,000	(500)	-33%
1,500	2,000	2,000	2,000	2,500	2,500	500	25%
420,000	104,000	154,000	104,000	96,000	96,000	(8,000)	-8%
700	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	5,000	3,000	0	(5,000)	-100%
1,200	2,000	2,000	2,000	0	0	(2,000)	-100%
15,000	5,000	5,000	5,000	5,000	5,000	0	0%
15,000	5,000	5,000	5,000	4,000	4,000	(1,000)	-20%
22,500	25,000	25,000	17,000	15,000	9,000	(8,000)	-47%
0	0	0	500	500	500	0	0%
10,000	10,000	10,000	18,000	30,000	30,000	12,000	67%
30,000	30,000	30,000	45,000	56,500	38,000	(7,000)	-16%
1,750	2,000	2,000	2,000	500	500	(1,500)	-75%
6,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
45,000	44,100	233,000	183,000	180,000	100,000	(83,000)	-45%
0	0	0	8,500	0	0	(8,500)	-100%
1,731,428	1,512,750	1,269,000	1,181,300	428,000	931,000	(250,300)	-21%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



LEGAL

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

LEGAL

Net Change from Previous Budget:

21,000	3%

Significant Changes:



- Prisoner transport/labor distribution and housing was increased by $24,000 to reflect increased costs for prisoner housing charged by Maricopa County.
- Economic Development reimbursements and related Property Tax payments were reduced by $6,000 due to the conveyance of a piece of property to the City.
- Legal services and the cost of bringing legal services in-house resulted in a budget increase of $18,000.
- Public Defender and Prosecutor Services were reduced by a total of $15,000 to reflect past experience.

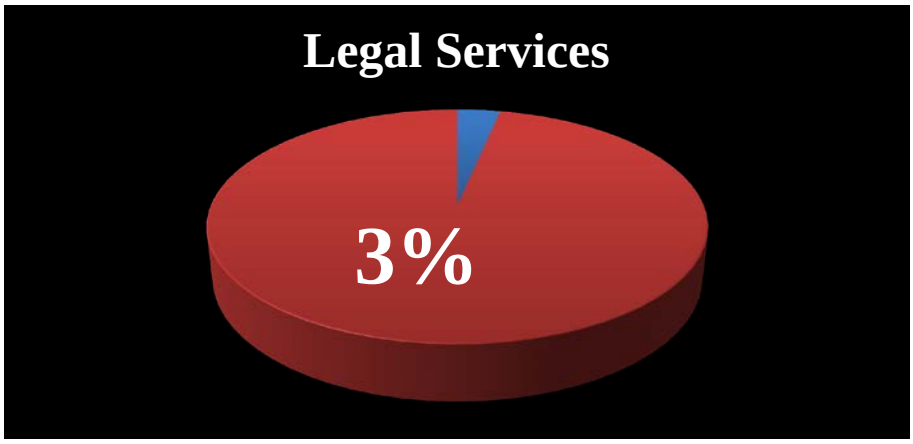
Capital Items:

- No capital was requested this year for this department.

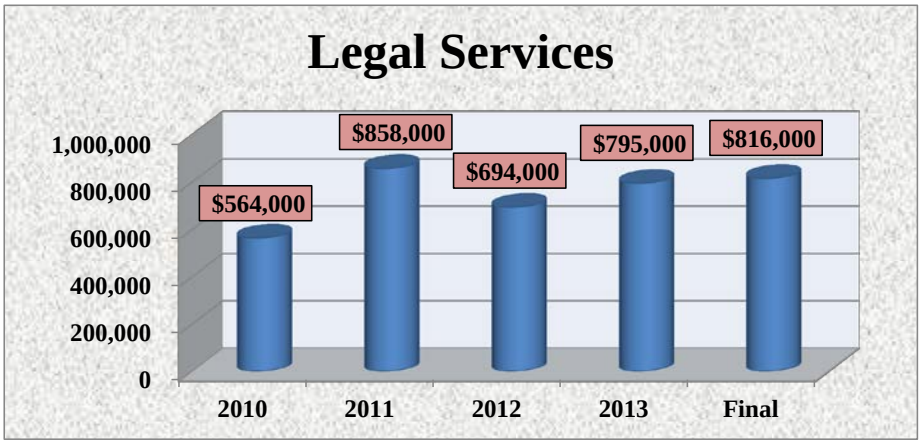
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	1
Filled	0	0	0	0	

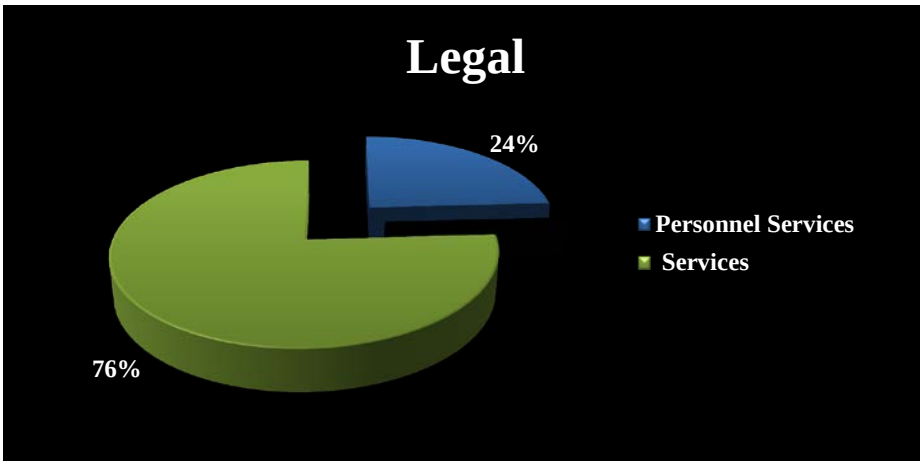
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**197,000**	0	0	7,116	6,269
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**619,000**	495,720	795,674	583,952	313,409
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**816,000**	495,720	795,674	591,068	319,678

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**144,102**	0	0	0	0
111	OVERTIME	**0**	0	0	0	0
117	COMPTIME	**0**	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**11,306**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	**6,826**	0	0	0	0
131	MEDICARE CONTRIBUTION	**2,089**	0	0	0	0
132	ASRS CONTRIBUTION	**16,629**	0	0	0	0
134	DEFERRED COMPENSATION	**0**	0	0	0	0
140	WORKERS COMPENSATION	**369**	0	0	0	0
141	UNEMPLOYMENT INSURANCE	**258**	0	0	0	0
142	AZ JOB TRAINING TAX	**419**	0	0	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	0	0	0	0
199	LABOR DISTRIBUTION	**15,000**	0	0	7,116	6,269
312	LEGAL SERVICES	**20,000**	31,996	51,273	132,761	77,032
315	PUBLIC DEFENDER SERVICES	**10,000**	18,217	9,175	7,725	4,670
316	PROSECUTER SERVICES	**110,000**	115,000	104,292	102,000	46,750
321	COUNTY JAIL HOUSING	**459,000**	323,266	290,042	320,507	181,966
347	PRISONER TRANSPORTATION CO	**0**	7,241	8,271	0	0
354	PHOTO ENFORCEMENT SERVICES	**0**	0	298,973	0	0
358	ECONOMIC DEV. REIMBURSEMEN	**19,000**	0	27,183	15,055	0
375	PROPERTY TAX	**1,000**	0	6,465	5,904	2,991
	TOTALS	**816,000**	495,720	795,674	591,068	319,678

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	15,000	197,000	197,000	197000%
0	0	0	0	0	0	0	0%
564,000	858,000	694,000	795,000	774,000	619,000	(176,000)	-22%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
564,000	858,000	694,000	795,000	789,000	816,000	21,000	3%

[redacted]

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	144,102	144,102	144102%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	11,306	11,306	11306%
0	0	0	0	0	6,826	6,826	6826%
0	0	0	0	0	2,089	2,089	2089%
0	0	0	0	0	16,629	16,629	16629%
0	0	0	0	0	0	0	0%
0	0	0	0	0	369	369	369%
0	0	0	0	0	258	258	258%
0	0	0	0	0	419	419	419%
0	0	0	0	0	0	0	0%
0	0	0	0	15,000	15,000	15,000	15000%
150,000	50,000	184,000	184,000	165,000	20,000	(164,000)	-89%
35,000	25,000	15,000	15,000	15,000	10,000	(5,000)	-33%
130,000	120,000	120,000	120,000	115,000	110,000	(10,000)	-8%
225,000	325,000	325,000	420,000	459,000	459,000	39,000	9%
24,000	24,000	24,000	30,000	0	0	(30,000)	-100%
0	288,000	0	0	0	0	0	0%
0	20,000	20,000	20,000	19,000	19,000	(1,000)	-5%
0	6,000	6,000	6,000	1,000	1,000	(5,000)	-83%
564,000	858,000	694,000	795,000	789,000	816,000	21,000	3%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

HUMAN RESOURCES

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

HUMAN RESOURCES

Net Change from Previous Budget:

115,500	43%

Significant Changes:



- Added 1 FTE for Senior Management Analyst converted from Administration budgeted position.
- Legal Services were increased by $15,000. The following items will be covered directly from this budget.
    - Personnel Hearings: Hearing Officer/Legal Fees
    - Local Board PSPRS: Legal Counsel
- Dues and Memberships were increased by $5,000 to allow the City to participate in the Mountain States Employers Council.

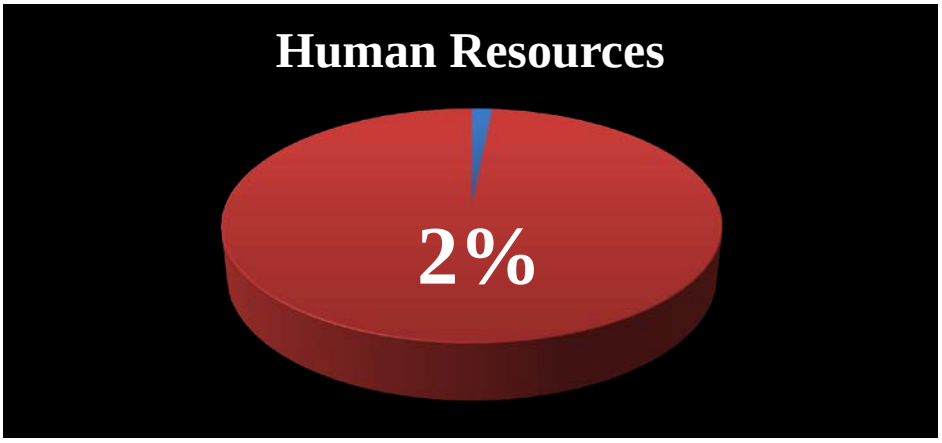
Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	4	2	2	2	3
Filled	4	2	2	2	

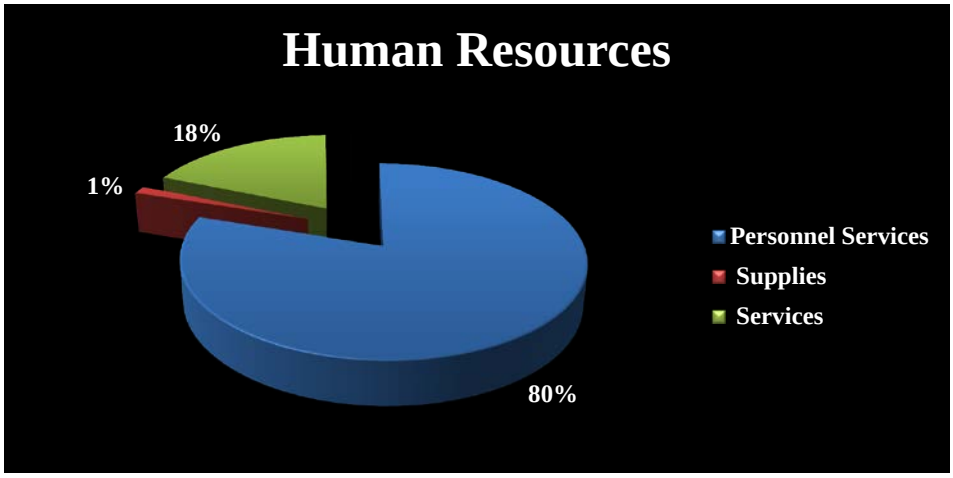
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

			Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**307,000**	429,054	202,421	176,918	109,353
200	**Supplies**	**5,000**	5,097	2,969	1,166	2,669
300	**Services**	**70,000**	28,328	24,799	34,070	11,674
400	**Special Projects**	**1,500**	4,895	0	30	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**383,500**	467,374	230,189	212,184	123,696

DETAIL

			Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
110	SALARIES AND WAGES	**232,790**	348,457	156,028	137,084	87,054
111	OVERTIME	**0**	1,278	576	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**28,068**	26,246	22,160	14,235	5,699
130	SOCIAL SECURITY CONTRIBUTI	**14,433**	19,607	10,801	8,248	5,362
131	MEDICARE CONTRIBUTION	**3,375**	4,648	2,526	1,929	1,254
132	ASRS CONTRIBUTION	**26,864**	27,578	16,665	14,629	9,698
140	WORKERS COMPENSATION	**596**	708	328	228	88
141	UNEMPLOYMENT INSURANCE	**775**	504	265	565	198
142	AZ JOB TRAINING TAX	**98**	28	0	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	0	(6,928)	0	0
230	OFFICE SUPPLIES	**3,000**	2,288	698	193	0
232	COMPUTER/PRINTER SUPPLIES	**1,000**	203	280	973	114
237	EQUIPMENT/FURNITURE PURCHA	**0**	621	295	0	2,555
250	BUILDING MAINTENANCE/REPAI	**0**	923	0	0	0
254	COPIER USAGE/SUPPLYS/MAINT	**1,000**	1,062	1,696	0	0
311	PROFESSIONAL SERVICES	**10,000**	0	6,310	7,982	4,323
312	LEGAL SERVICES	**30,000**	5,832	6,582	0	0
313	CONTRACTED SERVICES	**7,000**	3,861	6,554	6,720	2,712
320	MEDICAL/DRUG EXAMS & TESTI	**6,000**	1,252	2,116	2,785	567
335	DELIVERY SERVICES	**500**	0	0	0	0
342	RECRUITMENT EXPENSES	**7,000**	9,541	872	10,017	3,086
343	STORAGE FACILITY RENTAL	**0**	0	1,048	1,135	87
350	TRAVEL AND PER DIEM	**0**	19	83	0	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	2,167	0	0	0
353	TUITION REIMBURSEMENT	**0**	0	0	0	0
360	PRINTING COST	**500**	0	0	0	0
361	PUBLISHING/ADVERTISEMENT C	**3,000**	1,833	853	249	875
362	MAILING COST	**1,000**	779	303	185	24
370	DUES-MEMBERSHIPS-FEES	**5,000**	1,090	50	4,899	0
371	SUBSCRIPTIONS	**0**	1,100	0	0	0
380	TELEPHONE EXPENSE	**0**	0	28	98	0
381	CELL PHONE/PAGER EXPENSE	**0**	854	0	0	0
441	EMPLOYEE RECOGNITION AWARD	**0**	365	0	0	0
442	EMPLOYEE WELLNESS PROGRAM	**1,500**	4,530	0	30	0
443	NEW EMPLOYEE ORIENTATIONS	**0**	0	0	0	0
	TOTALS	**383,500**	467,374	230,189	212,184	123,696

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
406,344	201,500	193,500	209,000	0	307,000	98,000	47%
4,800	6,300	5,000	5,000	5,000	5,000	0	0%
114,439	60,200	52,000	52,000	70,000	70,000	18,000	35%
13,350	6,500	2,000	2,000	1,500	1,500	(500)	-25%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
538,933	274,500	252,500	268,000	76,500	383,500	115,500	43%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
326,373	157,000	144,500	160,687	0	232,790	72,103	45%
2,035	0	0	0	0	0	0	0%
21,074	15,500	21,000	16,692	0	28,068	11,376	68%
19,869	10,000	9,000	9,963	0	14,433	4,470	45%
4,762	2,500	2,500	2,330	0	3,375	1,045	45%
30,870	15,500	15,500	17,917	0	26,864	8,947	50%
873	500	500	335	0	596	261	78%
448	500	500	224	0	775	551	246%
40	0	0	852	0	98	(754)	-88%
0	0	0	0	0	0	0	0%
4,200	4,500	3,000	3,000	3,000	3,000	0	0%
600	800	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	1,000	1,000	1,000	1,000	1,000	0	0%
0	10,000	10,000	10,000	10,000	10,000	0	0%
25,000	15,000	15,000	15,000	30,000	30,000	15,000	100%
0	7,000	7,000	7,000	7,000	7,000	0	0%
5,000	6,000	6,000	6,000	6,000	6,000	0	0%
200	200	500	500	500	500	0	0%
11,139	11,500	7,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
20,000	0	0	0	0	0	0	0%
30,500	0	0	0	0	0	0	0%
2,400	2,500	500	500	500	500	0	0%
15,000	5,000	5,000	5,000	3,000	3,000	(2,000)	-40%
2,000	2,000	1,000	1,000	1,000	1,000	0	0%
650	0	0	0	5,000	5,000	5,000	5000%
650	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
900	1,000	0	0	0	0	0	0%
9,500	2,500	0	0	0	0	0	0%
1,350	1,500	1,500	1,500	1,500	1,500	0	0%
2,500	2,500	500	500	0	0	(500)	-100%
538,933	274,500	252,500	268,000	76,500	383,500	115,500	43%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCE



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

FINANCE

Net Change from Previous Budget:

2,000	0%

Significant Changes:

- Personnel costs increased $4,500 as a result of required Alternative Contribution Rates required to be paid on retired employees.
- Professional Services to administer business licensing were reduced by $5,000.



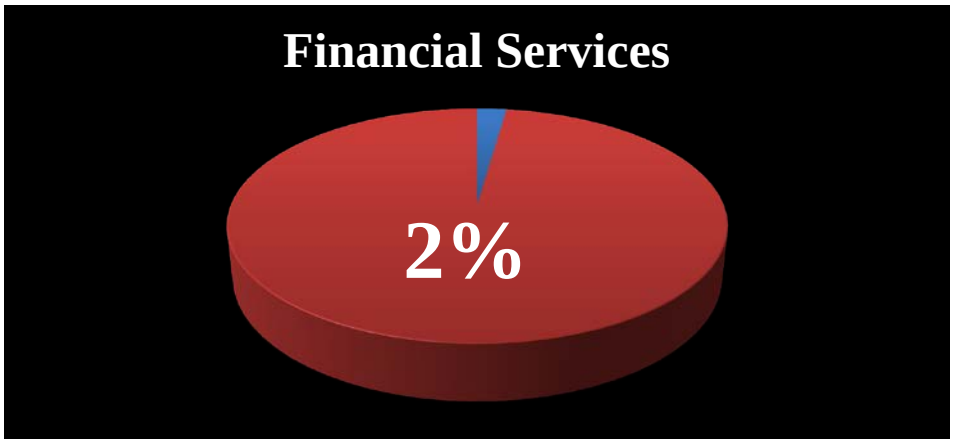
Capital Items:

- No capital was requested this year for this department.

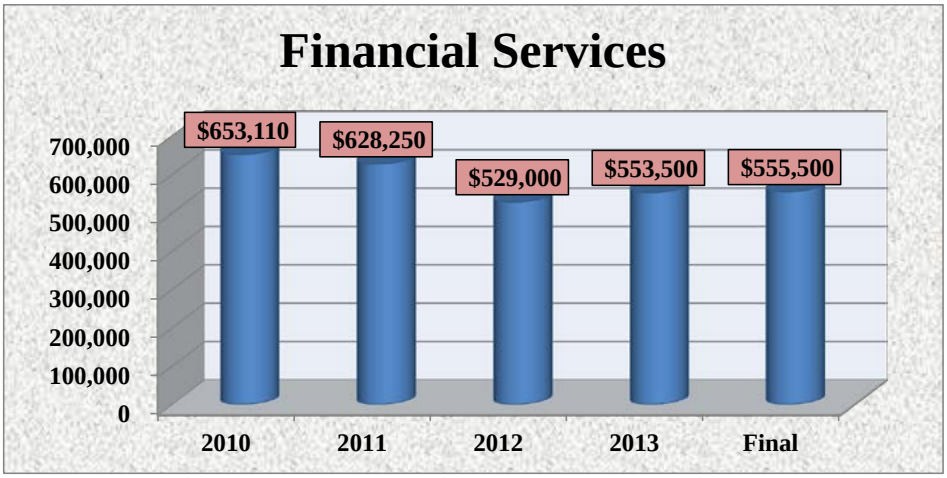
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	5	4.5	4	4	4
Filled	5	4.5	4	4	

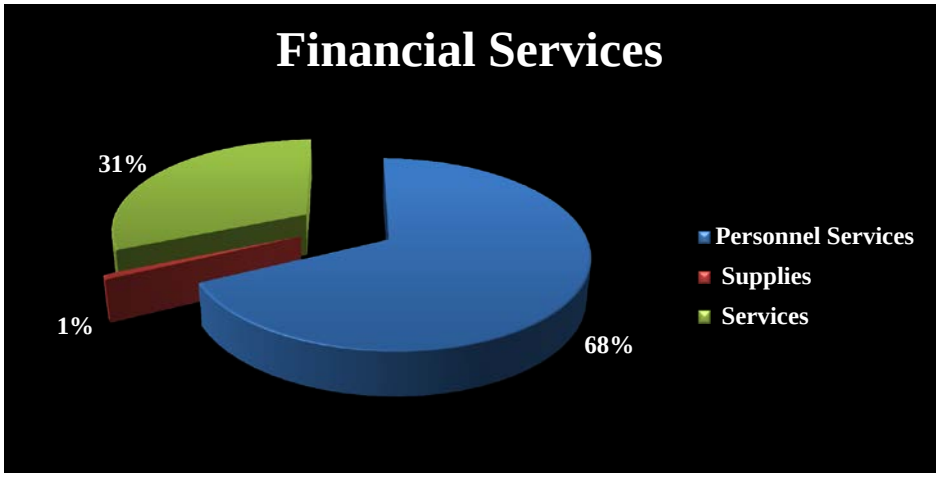
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**377,000**	497,890	502,103	322,580	178,953
200	**Supplies**	**4,500**	6,095	3,474	3,146	1,081
300	**Services**	**174,000**	126,631	114,508	158,409	75,259
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**555,500**	630,616	620,085	484,135	255,293

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**293,305**	389,934	395,372	253,256	140,666
111	OVERTIME	**0**	6,254	477	0	0
117	COMPTIME	**0**	0	1,738	887	54
120	HEALTH-LIFE-DENTAL INSURAN	**27,793**	37,386	38,066	23,513	14,042
130	SOCIAL SECURITY CONTRIBUTI	**16,642**	23,151	22,490	13,657	7,052
131	MEDICARE CONTRIBUTION	**4,253**	5,414	5,578	3,501	1,972
132	ASRS CONTRIBUTION	**30,998**	34,092	36,897	26,176	14,638
140	WORKERS COMPENSATION	**752**	832	826	469	161
141	UNEMPLOYMENT INSURANCE	**1,292**	782	659	1,121	368
142	AZ JOB TRAINING TAX	**1,966**	45	0	0	0
230	OFFICE SUPPLIES	**2,500**	1,754	1,381	2,366	845
232	COMPUTER/PRINTER SUPPLIES	**2,000**	1,705	1,007	548	236
237	EQUIPMENT/FURNITURE PURCHA	**0**	786	661	0	0
248	SOFTWARE PURCHASE	**0**	0	105	0	0
249	OPERATING MATERIAL & SUPPL	**0**	1,840	320	232	0
266	POSTAGE EQUIP RENTAL FEES/	**0**	10	0	0	0
311	PROFESSIONAL SERVICES	**105,000**	41,640	40,055	94,230	29,220
313	CONTRACTED SERVICES	**0**	0	0	0	250
317	AUDIT/CONSULTING SERVICES	**36,500**	31,750	33,250	36,135	32,565
325	TECH/SOFTWARE SUPPORT	**10,000**	8,364	8,546	10,764	4,380
335	DELIVERY SERVICES	**0**	0	0	0	0
343	STORAGE FACILITY RENTAL	**1,500**	1,045	641	1,247	623
350	TRAVEL AND PER DIEM	**500**	807	0	17	0
351	CONFERENCE,SEMINAR & TRAIN	**500**	958	150	0	60
358	ECONOMIC DEV. REIMBURSEMEN	**0**	20,586	0	0	0
360	PRINTING COST	**3,000**	1,704	1,581	2,007	828
361	PUBLISHING/ADVERTISEMENT C	**0**	0	0	0	0
362	MAILING COST	**2,500**	3,692	3,454	1,890	548
370	DUES-MEMBERSHIPS-FEES	**500**	832	170	170	60
371	SUBSCRIPTIONS	**0**	0	14,900	0	0
374	BANK CHARGES/ACCT ANALYSIS	**14,000**	13,979	11,334	11,925	6,642
376	LATE FEES	**0**	310	200	0	59
377	MISCELLANEOUS EXPENSES	**0**	62	97	0	0
380	TELEPHONE EXPENSE	**0**	109	18	24	24
381	CELL PHONE/PAGER EXPENSE	**0**	793	112	0	0
	TOTALS	**555,500**	630,616	620,085	484,135	255,293

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
485,580	483,750	381,000	372,500	0	377,000	4,500	1%
7,880	10,000	7,000	5,000	4,500	4,500	(500)	-10%
159,650	134,500	141,000	176,000	182,000	174,000	(2,000)	-1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
653,110	628,250	529,000	553,500	186,500	555,500	2,000	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
378,926	379,750	291,000	296,474	0	293,305	(3,169)	-1%
0	0	0	500	0	0	(500)	-100%
0	0	0	0	0	0	0	0%
41,101	39,000	36,500	22,876	0	27,793	4,917	21%
22,823	21,750	16,500	16,671	0	16,642	(29)	0%
5,494	5,500	4,500	4,299	0	4,253	(46)	-1%
35,619	36,000	31,500	27,867	0	30,998	3,131	11%
1,007	1,250	500	706	0	752	46	6%
560	500	500	560	0	1,292	732	131%
50	0	0	2,547	0	1,966	(581)	-23%
4,250	5,500	3,500	3,000	2,500	2,500	(500)	-17%
1,680	2,000	2,000	2,000	2,000	2,000	0	0%
850	1,000	1,000	0	0	0	0	0%
1,100	1,500	500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
86,000	68,500	75,000	110,000	105,000	105,000	(5,000)	-5%
0	0	0	0	0	0	0	0%
30,000	35,000	35,000	36,000	36,500	36,500	500	1%
10,000	10,000	10,000	10,000	17,000	10,000	0	0%
350	500	500	0	0	0	0	0%
0	0	0	1,000	1,500	1,500	500	50%
3,000	0	0	0	500	500	500	500%
5,000	0	0	0	500	500	500	500%
10,000	0	0	0	0	0	0	0%
2,000	2,000	2,000	2,000	4,000	3,000	1,000	50%
500	500	500	0	0	0	0	0%
4,000	4,000	4,000	3,000	2,500	2,500	(500)	-17%
1,100	0	0	0	500	500	500	500%
200	0	0	0	0	0	0	0%
7,000	14,000	14,000	14,000	14,000	14,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
500	0	0	0	0	0	0	0%
653,110	628,250	529,000	553,500	186,500	555,500	2,000	0%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

INFORMATION TECHNOLOGY



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

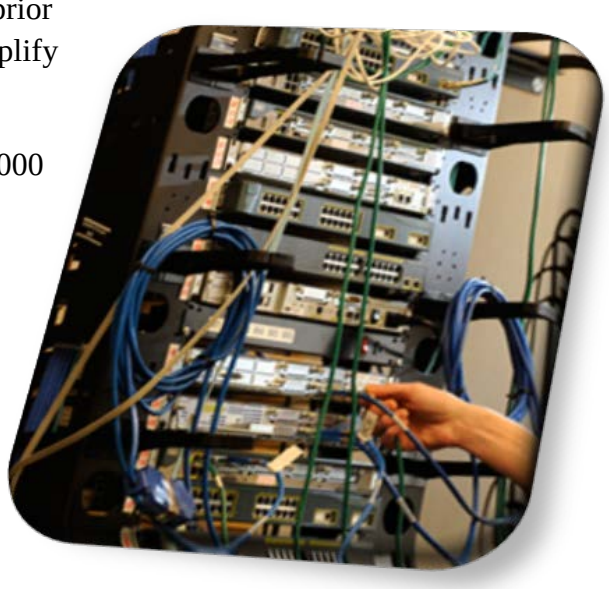
Final Budget

INFORMATION TECHNOLOGY

Net Change from Previous Budget:

(140,000)	-17%

Significant Changes:



- Equipment Purchase was reduced by $7,000 to reflect prior year, one time project expenditures to enhance and simplify City operations through automation and virtualization.
- Equipment Maintenance Contract was reduced by $57,000 to reflect prior year, one time project expenditures to enhance and simplify City operations through automation and virtualization.
- Professional Services was increased by $10,000 to offset staff reductions; improve sustainability and overall ability to deliver IT services.
- Capital Equipment Purchases was reduced by $88,000 from last year as network servers and disc storage were purchased to address prior year, one time project expenditures to enhance and simplify City operations through automation and virtualization.

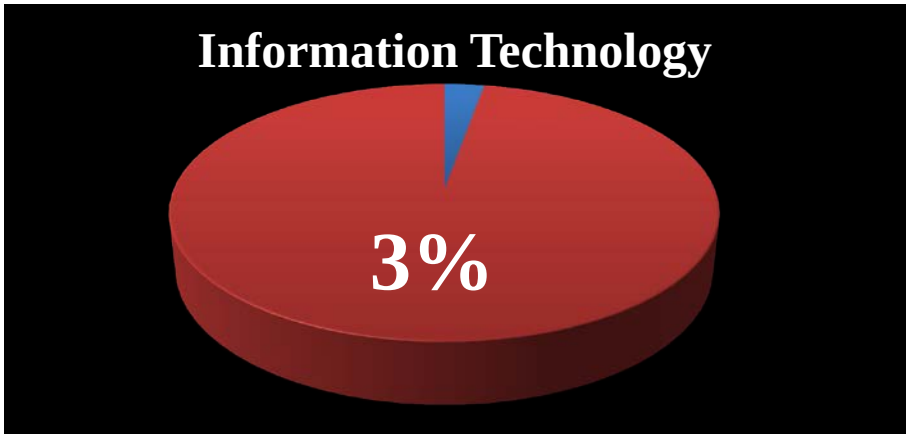
Capital Items:

- No capital was requested this year for this department.

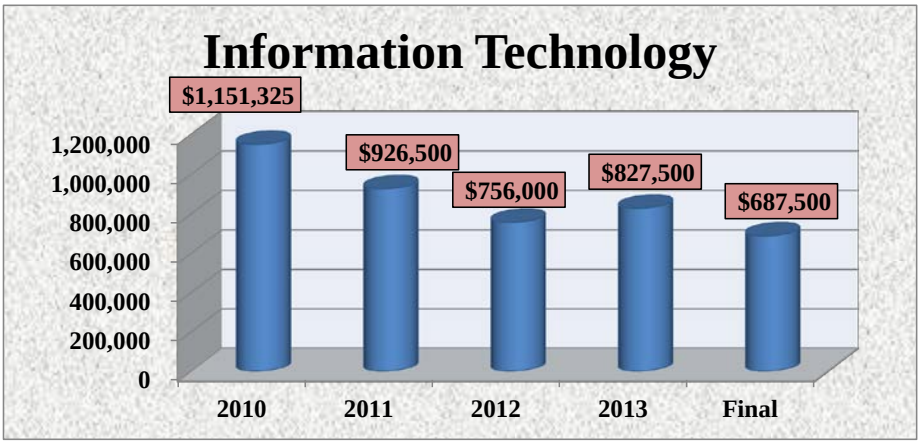
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	6	5	4	3	3
Filled	6	5	4	3	

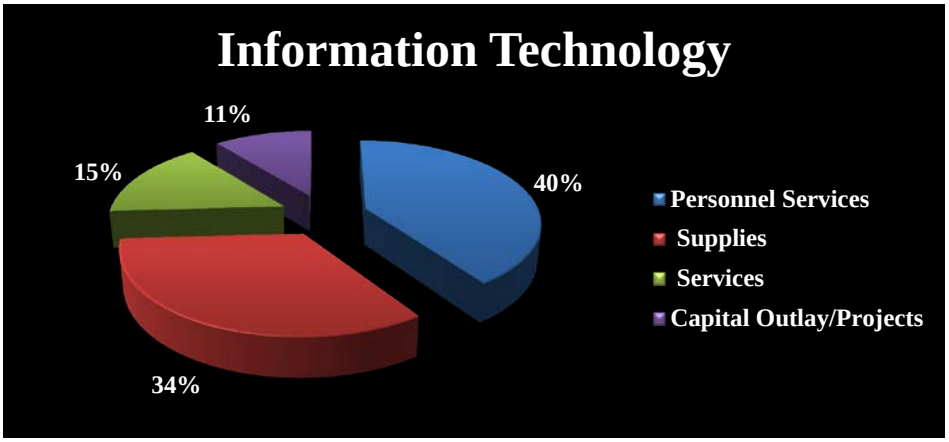
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**340,000**	538,120	440,025	292,761	160,574
200	**Supplies**	**212,500**	333,147	304,886	197,040	48,782
300	**Services**	**135,000**	87,285	81,503	116,342	43,609
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	24,436	0	0	41,515
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**687,500**	982,988	826,414	606,143	294,480

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**272,287**	416,995	339,563	230,893	128,211
111	OVERTIME	**0**	1,345	0	93	0
117	COMPTIME	**0**	157	327	130	0
120	HEALTH-LIFE-DENTAL INSURAN	**11,216**	42,252	36,796	18,392	7,778
130	SOCIAL SECURITY CONTRIBUTI	**16,882**	23,868	20,098	13,430	7,653
131	MEDICARE CONTRIBUTION	**3,948**	5,588	4,724	3,141	1,790
132	ASRS CONTRIBUTION	**31,422**	37,913	34,146	23,785	14,283
140	WORKERS COMPENSATION	**1,945**	9,071	3,708	1,938	320
141	UNEMPLOYMENT INSURANCE	**775**	882	663	959	539
142	AZ JOB TRAINING TAX	**1,525**	49	0	0	0
211	FUEL & LUBRICANTS	**1,000**	448	730	750	85
213	SAFETY EQUIPMENT/SUPPLIES	**500**	0	231	262	0
230	OFFICE SUPPLIES	**1,000**	1,206	444	624	652
232	COMPUTER/PRINTER SUPPLIES	**500**	315	0	91	0
237	EQUIPMENT/FURNITURE PURCHA	**6,000**	25,263	13,747	4,278	1,018
245	BUILDING/DATA INFRAS. IMPR	**0**	0	332	0	0
248	SOFTWARE PURCHASE	**10,000**	15,791	304	0	4,657
249	OPERATING MATERIAL & SUPPL	**12,500**	15,582	3,921	7,541	309
251	COMPUTER/PRINTER MAINTENAN	**13,000**	7,314	15,695	9,330	654
253	VEHICLE MAINTENANCE/REPAIR	**1,000**	229	323	0	211
261	EQUIIPMENTMAINTENANCE CONT	**27,000**	58,307	88,345	18,437	0
262	PHONE SYS MAINT AND CONTRA	**5,000**	652	20	255	523
263	DATA INFRASTRUCTURE SERVIC	**60,000**	70,178	101,048	69,204	23,713
265	SOFTWARE MAINT CONTRACT	**75,000**	137,862	79,746	86,268	16,960
311	PROFESSIONAL SERVICES	**95,000**	22,762	17,400	67,263	30,020
328	EQUIPMENT RENT/LEASES	**7,500**	0	1,918	0	5,205
343	STORAGE FACILITY RENTAL	**0**	1,033	173	0	0
350	TRAVEL AND PER DIEM	**0**	1,237	0	13	0
351	CONFERENCE,SEMINARS & TRAI	**0**	2,431	6,120	0	0
370	DUES-MEMBERSHIPS-FEES	**0**	781	0	0	0
380	TELEPHONE EXPENSE	**30,000**	53,921	42,240	38,669	7,092
381	CELL PHONE/PAGER EXPENSE	**2,500**	5,120	13,652	10,397	1,292
617	EQUIPMENT PURCHASE	**0**	24,436	0	0	41,515
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTALS	**687,500**	982,988	826,414	606,143	294,480

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
562,725	449,500	363,000	338,000	0	340,000	2,000	1%
414,550	407,300	335,000	276,500	244,000	212,500	(64,000)	-23%
68,050	69,700	58,000	125,000	140,000	135,000	10,000	8%
0	0	0	0	0	0	0	0%
106,000	0	0	88,000	480,000	0	(88,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,151,325	926,500	756,000	827,500	864,000	687,500	(140,000)	-17%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
424,474	340,000	285,000	261,890	0	272,287	10,397	4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
53,471	35,000	22,000	22,268	0	11,216	(11,052)	-50%
25,679	20,500	17,000	16,237	0	16,882	645	4%
6,155	5,000	4,500	3,797	0	3,948	151	4%
39,901	33,500	31,000	29,201	0	31,422	2,221	8%
12,313	10,000	3,000	1,789	0	1,945	156	9%
672	1,000	500	560	0	775	215	38%
60	4,500	0	2,258	0	1,525	(733)	-32%
600	500	500	1,000	1,000	1,000	0	0%
1,000	600	1,000	500	500	500	0	0%
2,000	1,200	1,500	1,000	1,000	1,000	0	0%
0	500	500	500	500	500	0	0%
0	15,000	15,000	13,000	6,000	6,000	(7,000)	-54%
0	0	0	0	0	0	0	0%
2,500	10,000	10,000	10,000	10,000	10,000	0	0%
15,000	15,000	15,000	12,500	10,000	12,500	0	0%
15,000	15,000	21,000	13,000	13,000	13,000	0	0%
2,000	1,500	1,500	1,000	1,000	1,000	0	0%
139,500	134,000	94,000	84,000	65,000	27,000	(57,000)	-68%
15,000	10,000	10,000	5,000	1,000	5,000	0	0%
113,000	105,000	75,000	60,000	60,000	60,000	0	0%
108,950	99,000	90,000	75,000	75,000	75,000	0	0%
16,000	25,000	25,000	85,000	100,000	95,000	10,000	12%
0	0	0	7,500	7,500	7,500	0	0%
1,300	200	500	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
3,000	0	0	0	0	0	0	0%
1,750	0	0	0	0	0	0	0%
42,000	40,000	30,000	30,000	30,000	30,000	0	0%
3,000	4,500	2,500	2,500	2,500	2,500	0	0%
106,000	0	0	88,000	0	0	(88,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	480,000	0	0	0%
1,151,325	926,500	756,000	827,500	864,000	687,500	(140,000)	-17%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

RECREATION

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

RECREATION

Net Change from Previous Budget:

73,000	47%

Significant Changes:

- Contracted Services of $68,500 for Senior Center Services was moved to the Community Development Department budget.
- Special Events was increased by $150,000 to provide for resident discounts for the YMCA



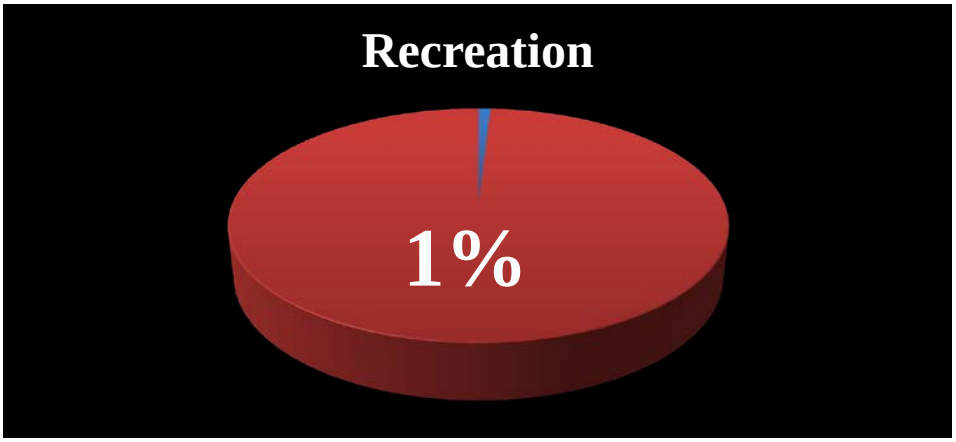
Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	1	0	0
Filled	0	0	1	0	

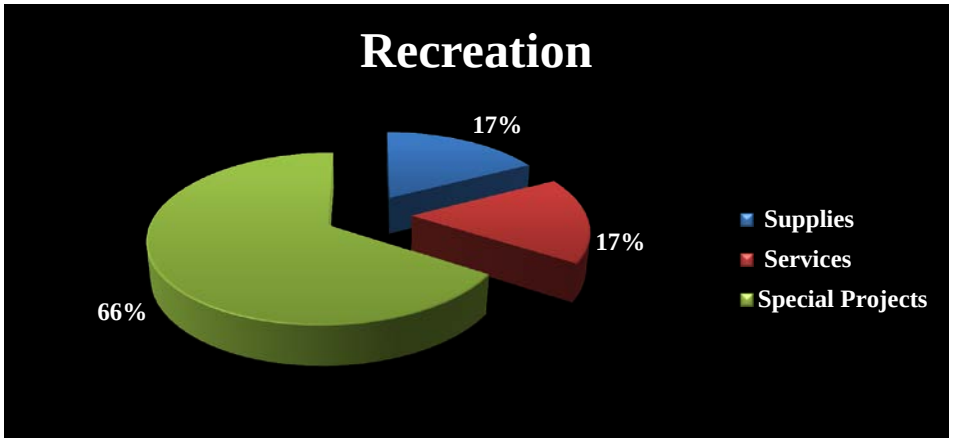
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	725	43,449	0
200	**Supplies**	**39,500**	5,945	8,185	14,802	3,233
300	**Services**	**38,000**	72,143	8,554	45,080	17,078
400	**Special Projects**	**150,000**	135	25,138	677	0
600	**Capital Outlay/Projects**	**0**	0	101,941	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**227,500**	78,223	144,543	104,008	20,311

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**0**	0	0	32,888	0
120	HEALTH-LIFE-DENTAL INSURAN	**0**	0	0	4,671	0
130	SOCIAL SECURITY CONTRIBUTI	**0**	0	0	1,917	0
131	MEDICARE CONTRIBUTIONS	**0**	0	0	448	0
132	ASRS CONTRIBUTION	**0**	0	0	3,081	0
140	WORKERS COMPENSATION	**0**	0	0	365	0
141	UNEMPLOYMENT INSURANCE	**0**	0	0	79	0
199	LABOR DISTRIBUTION	**0**	0	725	0	0
211	FUEL AND LUBRICANTS	**3,000**	0	0	813	308
237	EQUIPMENT/FURNITURE PURCHASE	**0**	2,357	0	0	0
239	SPORTS SUPPLIES	**13,500**	0	2,791	5,784	1,561
249	OPERATING MATERIAL & SUPPL	**15,000**	3,588	2,337	1,364	1,364
253	VEHICLE MAINTENANCE	**6,000**	0	0	6,031	0
269	EQUIPMENT MAINTENANCE/REPA	**2,000**	0	3,057	810	0
311	PROFESSIONAL SERVICES	**0**	72,143	0	0	0
313	CONTRACTED SERVICES	**13,000**	0	0	29,498	10,522
341	SECURITY/ALARM SERVICE	**500**	0	0	131	0
350	TRAVEL & PER DIEM	**0**	0	0	28	0
360	PRINTING COST	**0**	0	641	0	0
361	PUBLISHING/ADVERTISEMENT C	**8,000**	0	0	0	0
362	MAILING COST	**0**	0	0	2	3
381	CELL PHONE/PAGER EXPENSE	**1,500**	0	0	0	0
382	BUILDING ELECTRICITY/GAS	**13,000**	0	0	13,542	5,776
383	TRASH SERVICE	**1,000**	0	0	707	295
384	EXTERMINATING SERVICE	**1,000**	0	0	1,172	482
386	LANDSCAPING/IRRIGATION	**0**	0	7,913	0	0
410	SPECIAL EVENTS	**150,000**	0	25,138	0	0
414	ADULT EDUCATION EXPENSE	**0**	135	0	677	0
610	FIELD EQUIPMENT PURCHASE	**0**	0	101,941	0	0
724	DEBT SERVICE - PRINCIPAL	**0**	0	0	0	0
725	DEBT SERVICE - INTEREST	**0**	0	0	0	0
	TOTALS	**227,500**	78,223	144,543	104,008	20,311

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	6,000	100,500	0	0	0	0	0%
0	25,000	25,000	39,500	39,000	39,500	0	0%
86,620	20,000	100,500	106,000	38,000	38,000	(68,000)	-64%
0	65,000	8,500	9,000	0	150,000	141,000	1567%
0	102,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
86,620	218,000	234,500	154,500	77,000	227,500	73,000	47%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	75,000	0	0	0	0	0%
0	0	11,000	0	0	0	0	0%
0	0	5,000	0	0	0	0	0%
0	0	1,000	0	0	0	0	0%
0	0	8,000	0	0	0	0	0%
0	0	500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	6,000	0	0	0	0	0	0%
0	0	0	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
0	10,000	10,000	13,500	13,500	13,500	0	0%
0	15,000	15,000	15,000	14,500	15,000	0	0%
0	0	0	6,000	6,000	6,000	0	0%
0	0	0	2,000	2,000	2,000	0	0%
86,620	3,500	3,500	0	0	0	0	0%
0	0	88,500	81,500	13,000	13,000	(68,500)	-84%
0	0	0	200	500	500	300	150%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	15,500	7,500	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
0	1,000	1,000	1,500	1,500	1,500	0	0%
0	0	0	13,000	13,000	13,000	0	0%
0	0	0	800	1,000	1,000	200	25%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	50,000	0	0	0	150,000	150,000	150000%
0	15,000	8,500	9,000	0	0	(9,000)	-100%
0	102,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
86,620	218,000	234,500	154,500	77,000	227,500	73,000	47%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



PARKS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

PARKS

Net Change from Previous Budget:

174,999	33%

Significant Changes:

- $13,000 increase in electricity due to increased use of sports fields
- $60,000 for pocket park lighting
- $100,000 for improvements to Gentry Park plus $10,000 to add additional lighting around the Senior Center Ramada area for City events. Currently the area is dimly lit.



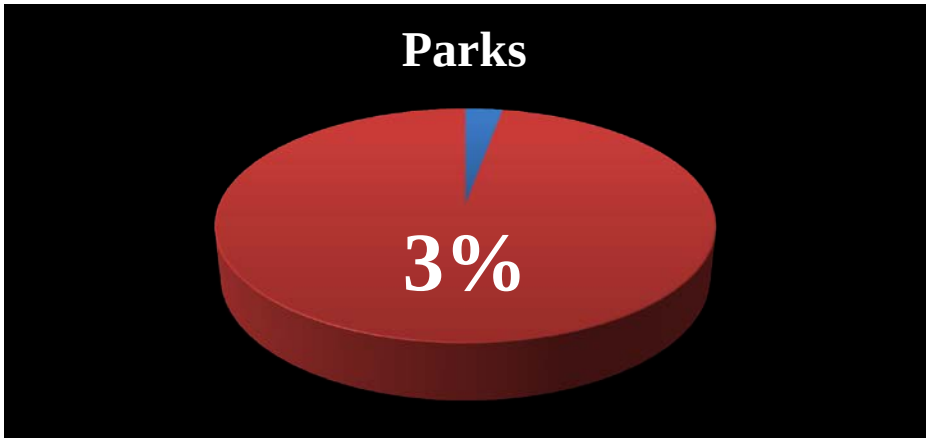
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvements	GENTRY PARK GENERAL IMPROVEMENTS Improvements to Gentry Park and surrounding ramadas.	New	110,000
Improvements	POCKET PARKS - INSTALL SECURITY LIGHTING Install security lighting in pocket parks throughout the City.	New	60,000

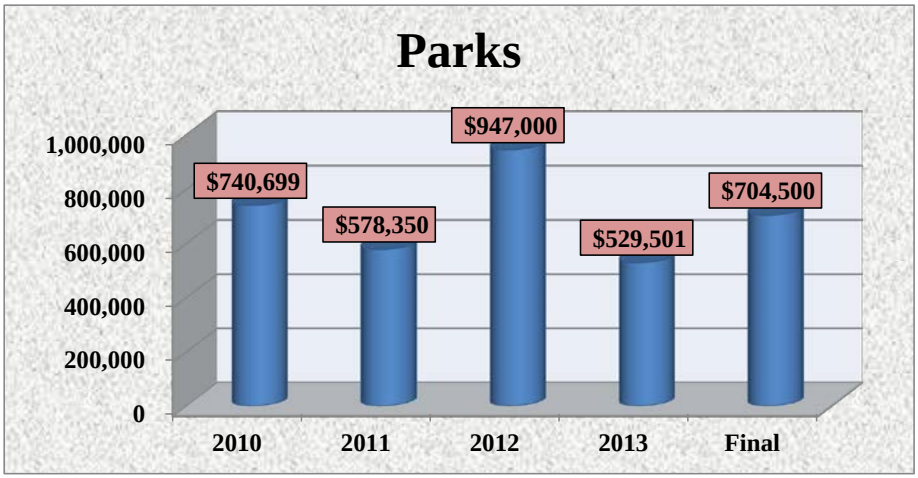
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	5	4	5	4.8	4.8
Filled	5	4	4	4	

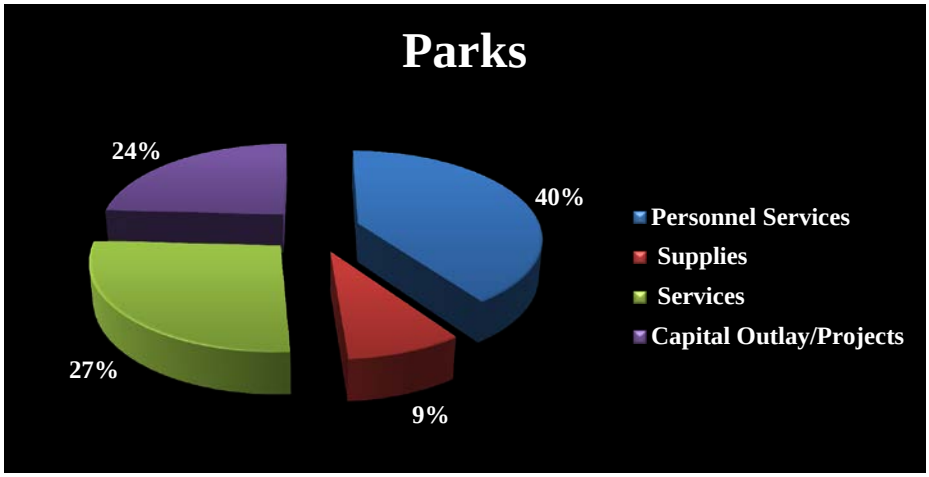
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**284,000**	298,922	256,230	211,157	119,377
200	**Supplies**	**60,500**	93,505	58,871	51,033	33,923
300	**Services**	**190,000**	235,735	139,627	170,814	71,049
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**170,000**	52,935	85	414,870	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**704,500**	681,097	454,813	847,874	224,349

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**203,179**	205,572	171,120	139,701	84,389
111	OVERTIME	**0**	5,134	925	4,659	2,326
117	COMPTIME	**0**	635	41	87	0
120	HEALTH-LIFE-DENTAL INSURAN	**33,378**	46,383	49,301	36,832	16,361
130	SOCIAL SECURITY CONTRIBUTI	**12,597**	12,075	9,850	8,346	5,065
131	MEDICARE CONTRIBUTION	**2,946**	2,824	2,304	1,952	1,184
132	ASRS CONTRIBUTION	**20,436**	19,556	17,161	14,849	7,983
140	WORKERS COMPENSATION	**8,435**	6,078	4,993	3,552	1,589
141	UNEMPLOYMENT INSURANCE	**1,809**	630	535	1,179	480
142	AZ JOB TRAINING TAX	**1,219**	35	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**2,000**	2,468	2,950	1,289	1,692
211	FUEL AND LUBRICANTS	**21,000**	17,117	8,666	12,546	5,983
213	SAFETY EQUIPMENT/SUPPLIES	**1,500**	2,043	1,371	1,260	1,249
222	CHEMICAL EXPENSE	**8,000**	9,337	8,269	7,525	4,374
230	OFFICE SUPPLIES	**0**	0	0	60	0
237	EQUIPMENT/FURNITURE PURCHA	**3,000**	26,528	4,769	716	0
243	IRRIGATION SUPPLIES	**16,500**	17,070	13,287	10,617	12,979
244	LANDSCAPING MAT'L & SUPPLI	**5,000**	7,945	12,474	9,268	1,532
249	OPERATING MATERIAL & SUPPL	**3,500**	10,234	7,085	7,587	5,935
253	VEHICLE MAINTENANCE/REPAIR	**0**	15	0	165	179
269	OTHER MAINTENANCE/REPAIRS	**0**	748	0	0	0
313	CONTRACTED SERVICES	**97,000**	46,596	74,477	86,983	19,378
320	MEDICAL/DRUG EXAMS & TESTI	**500**	0	0	0	0
328	EQUIPMENT RENT/LEASES	**2,500**	3,981	2,092	657	1,186
341	SECURITY/ALARM SERVICE	**19,000**	873	12,644	14,090	9,829
350	TRAVEL AND PER DIEM	**0**	0	0	0	0
351	CONFERENCE, SEMINAR & TRAI	**0**	1,154	0	96	100
376	LATE FEES/INTEREST CHARGES	**0**	0	0	0	30
379	PARK LIGHTING/ELECTRICITY	**69,500**	12,914	48,944	67,737	39,686
381	CELL PHONE/PAGER EXPENSE	**1,500**	1,484	1,470	1,251	840
386	LANDSCAPING/IRRIGATION	**0**	168,733	0	0	0
610	FIELD EQUIPMENT PURCHASE	**0**	27,734	0	0	0
650	VEHICLE PURCHASE	**0**	25,201	0	0	0
654	PARK IMPROVEMENTS	**170,000**	0	0	0	0
660	LAND ACQUISITION	**0**	0	0	0	0
661	BUILDING/DATA INFRAS. IMPR	**0**	0	85	414,870	0
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTALS	**704,500**	681,097	454,813	847,874	224,349

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
290,069	320,500	284,500	292,001	0	284,000	(8,001)	-3%
111,630	67,750	56,500	56,500	55,500	60,500	4,000	7%
286,000	140,100	181,000	181,000	190,000	190,000	9,000	5%
0	0	0	0	0	0	0	0%
53,000	50,000	425,000	0	275,000	170,000	170,000	170000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
740,699	578,350	947,000	529,501	520,500	704,500	174,999	33%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
196,929	199,000	196,000	201,143	0	203,179	2,036	1%
4,000	20,000	0	0	0	0	0	0%
500	0	0	0	0	0	0	0%
46,973	56,500	46,000	44,282	0	33,378	(10,904)	-25%
12,489	12,500	12,500	12,471	0	12,597	126	1%
2,921	3,000	3,000	2,917	0	2,946	29	1%
18,934	20,000	21,000	19,547	0	20,436	889	5%
6,713	9,000	5,500	7,871	0	8,435	564	7%
560	500	500	784	0	1,809	1,025	131%
50	0	0	2,986	0	1,219	(1,767)	-59%
1,750	1,750	2,000	2,000	2,000	2,000	0	0%
18,000	21,000	21,000	21,000	16,000	21,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
8,000	8,000	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
63,380	14,500	3,000	3,000	3,000	3,000	0	0%
6,000	12,500	12,500	12,500	16,500	16,500	4,000	32%
6,000	5,000	5,000	5,000	5,000	5,000	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
3,500	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
65,000	66,100	97,000	97,000	97,000	97,000	0	0%
500	500	500	500	500	500	0	0%
3,000	2,500	2,500	2,500	2,500	2,500	0	0%
0	19,000	19,000	19,000	19,000	19,000	0	0%
500	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
50,000	49,000	56,500	56,500	69,500	69,500	13,000	23%
1,000	3,000	1,500	1,500	1,500	1,500	0	0%
165,000	0	4,000	4,000	0	0	(4,000)	-100%
0	0	0	0	0	0	0	0%
53,000	0	0	0	0	0	0	0%
0	0	0	0	0	170,000	170,000	170000%
0	50,000	0	0	0	0	0	0%
0	0	425,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	275,000	0	0	0%
740,699	578,350	947,000	529,501	520,500	704,500	174,999	33%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



FACILITIES MANAGEMENT

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

FACILITIES MANAGEMENT

Net Change from Previous Budget:

5,501	1%

Significant Changes:



- Contract Services were increased by $18,000 to reflect the additional building space that will need to be maintained and serviced when the new Police Station is opened.
- Electricity/gas has been increased by $32,500 to reflect increased rates and the additional building space that will need to be serviced when the new Police Station is opened.
- $12,000 one-time funding added for building renovations and repairs.
- Previous year capital of $35,000 has been removed from this year's budget.

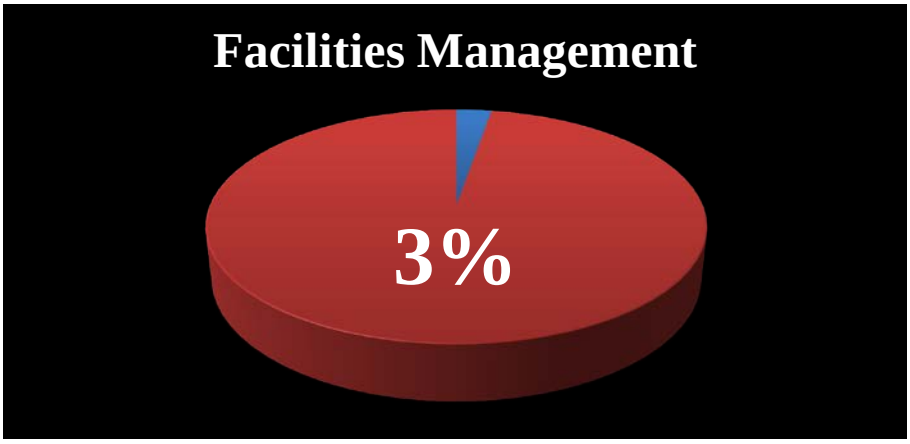
Capital Items:

- No capital was requested this year for this department.

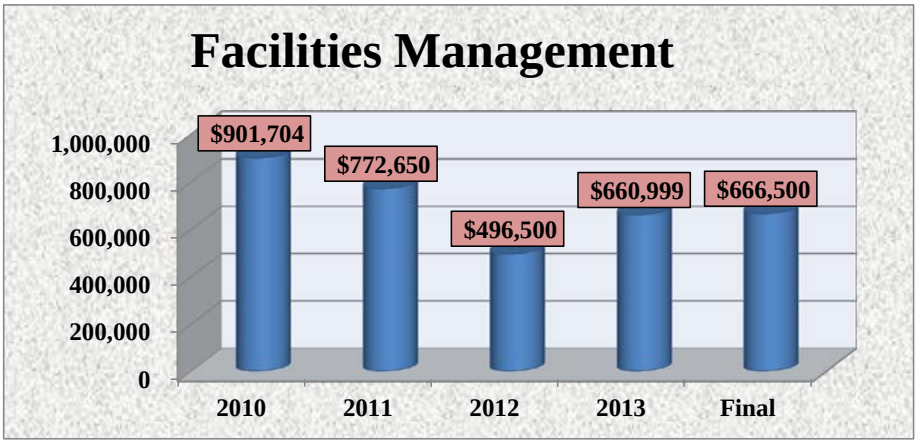
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	5	5	2	3	3
Filled	5	5	2	4	

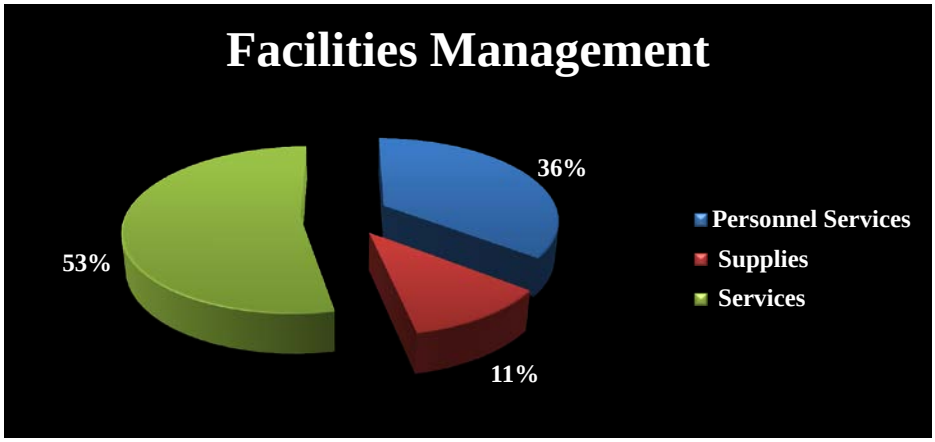
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**232,000**	483,026	448,891	133,196	153,003
200	**Supplies**	**74,000**	94,176	57,556	80,126	24,952
300	**Services**	**348,500**	285,332	298,746	203,796	120,071
400	**Special Projects**	**12,000**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	50,249	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**666,500**	862,534	805,193	467,367	298,026

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**169,271**	357,131	330,340	87,105	110,066
111	OVERTIME	**0**	4,306	1,754	4,599	2,532
117	COMPTIME	**0**	0	197	127	0
120	HEALTH-LIFE-DENTAL INSURAN	**22,211**	52,413	53,839	22,556	18,099
130	SOCIAL SECURITY CONTRIBUTI	**10,495**	20,203	18,593	4,871	6,573
131	MEDICARE CONTRIBUTION	**2,454**	4,889	4,555	1,139	1,537
132	ASRS CONTRIBUTION	**19,534**	33,536	32,616	10,161	12,543
140	WORKERS COMPENSATION	**5,399**	9,883	6,334	1,891	1,182
141	UNEMPLOYMENT INSURANCE	**775**	630	663	754	471
142	AZ JOB TRAINING TAX	**1,860**	35	0	(7)	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	1,202	1,094	918	869
211	FUEL AND LUBRICANTS	**4,500**	4,302	5,748	3,339	1,419
213	SAFETY EQUIPMENT/SUPPLIES	**1,000**	514	643	517	609
230	OFFICE SUPPLIES	**5,000**	4,180	2,186	2,046	426
231	JANITORIAL SUPPLIES	**8,000**	9,674	8,647	8,266	3,644
232	COMPUTER/PRINTER SUPPLIES	**1,000**	171	1,267	35	0
233	UNIFORMS	**5,000**	10,863	3,742	3,080	1,836
237	EQUIPMENT/FURNITURE PURCHA	**0**	0	1,059	4,000	0
245	BUILDING/DATA INFRAS. IMPR	**0**	0	482	0	0
246	GRAFFITI SUPPLIES	**0**	23,245	3,991	0	0
249	OPERATING MATERIAL & SUPPL	**1,000**	2,346	1,521	1,527	7
250	BUILDING MAINTENANCE/REPAI	**43,000**	29,443	22,313	53,357	15,975
254	COPIER USAGE/SUPPLYS/MAINT	**3,000**	5,958	4,863	3,041	167
266	POSTAGE EQUIP RENTAL FEES/	**1,000**	2,278	0	0	0
313	CONTRACTED SERVICES	**108,500**	102,604	168,920	84,093	40,769
341	SECURITY/ALARM SERVICE	**5,500**	5,114	5,872	3,055	3,372
346	FIRE EXTINGUISHERS/INSPECT	**2,000**	400	449	32	1,531
350	TRAVEL AND PER DIEM	**0**	230	28	0	0
351	CONFERENCE, SEMINAR & TRAI	**0**	1,004	0	0	0
370	DUES-MEMBERSHIPS-FEES	**0**	1,009	267	(43)	0
381	CELL PHONE/PAGER EXPENSE	**3,500**	3,635	2,612	2,175	1,145
382	BUILDING ELECTRICITY/GAS	**220,000**	119,695	111,560	105,308	68,924
383	TRASH SERVICE	**0**	6,458	447	0	0
385	BUILDING WATER SERVICE	**0**	35,304	0	0	0
391	CADA UNO FACILITIES EXPENS	**0**	3,853	0	0	0
392	LIBRARY FACILITIES EXPENSE	**9,000**	6,026	8,591	9,176	4,321
400	SPEICAL PROJECTS	**12,000**	0	0	0	0
661	BUILDING/DATA INFRAS. IMPR	**0**	0	0	50,249	0
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTALS	**666,500**	862,534	805,193	467,367	298,017

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
476,454	374,500	133,500	253,999	0	232,000	(21,999)	-9%
75,250	81,900	79,500	74,000	74,000	74,000	0	0%
350,000	316,250	233,500	298,000	348,500	348,500	50,500	17%
0	0	0	0	0	12,000	12,000	12000%
0	0	50,000	35,000	60,000	0	(35,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
901,704	772,650	496,500	660,999	482,500	666,500	5,501	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
348,783	270,500	92,500	179,615	0	169,271	(10,344)	-6%
4,500	4,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
53,093	45,500	20,500	32,920	0	22,211	(10,709)	-33%
20,748	16,000	6,000	11,136	0	10,495	(641)	-6%
5,123	4,000	1,500	2,604	0	2,454	(150)	-6%
33,209	27,000	10,000	20,027	0	19,534	(493)	-2%
10,388	7,000	2,500	5,507	0	5,399	(108)	-2%
560	500	500	336	0	775	439	131%
50	0	0	1,854	0	1,860	6	0%
1,750	1,500	1,500	1,500	1,500	1,500	0	0%
1,200	2,800	4,500	4,500	4,500	4,500	0	0%
800	800	1,000	1,000	1,000	1,000	0	0%
6,000	5,000	5,000	5,000	5,000	5,000	0	0%
7,000	7,200	8,000	8,000	8,000	8,000	0	0%
0	500	1,000	1,000	1,000	1,000	0	0%
9,000	9,000	5,500	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	10,000	0	0	0	0	0	0%
0	1,000	1,000	1,000	1,000	1,000	0	0%
35,000	35,000	43,000	43,000	43,000	43,000	0	0%
2,500	6,500	6,500	3,000	3,000	3,000	0	0%
2,000	2,600	2,500	1,000	1,000	1,000	0	0%
215,100	169,300	75,500	90,500	108,500	108,500	18,000	20%
6,000	5,500	5,500	5,500	5,500	5,500	0	0%
2,000	1,700	2,000	2,000	2,000	2,000	0	0%
1,200	0	0	0	0	0	0	0%
3,000	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
1,700	3,100	3,500	3,500	3,500	3,500	0	0%
100,000	127,700	138,000	187,500	220,000	220,000	32,500	17%
8,000	0	0	0	0	0	0	0%
5,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
7,000	8,950	9,000	9,000	9,000	9,000	0	0%
0	0	0	0	0	12,000	12,000	12000%
0	0	50,000	35,000	10,000	0	(35,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	50,000	0	0	0%
901,704	772,650	496,500	660,999	482,500	666,500	5,501	1%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



FLEET MANAGEMENT

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

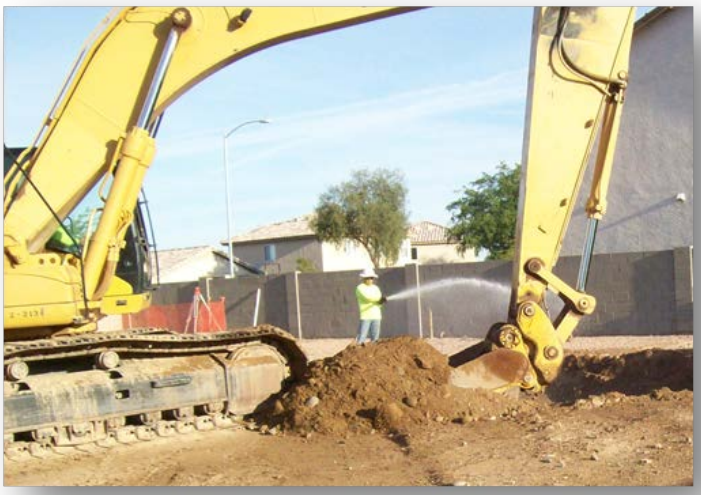
FLEET MANAGEMENT

Net Change from Previous Budget:

1,000	1%

Significant Changes:

- No significant changes in operations.



Capital Items:

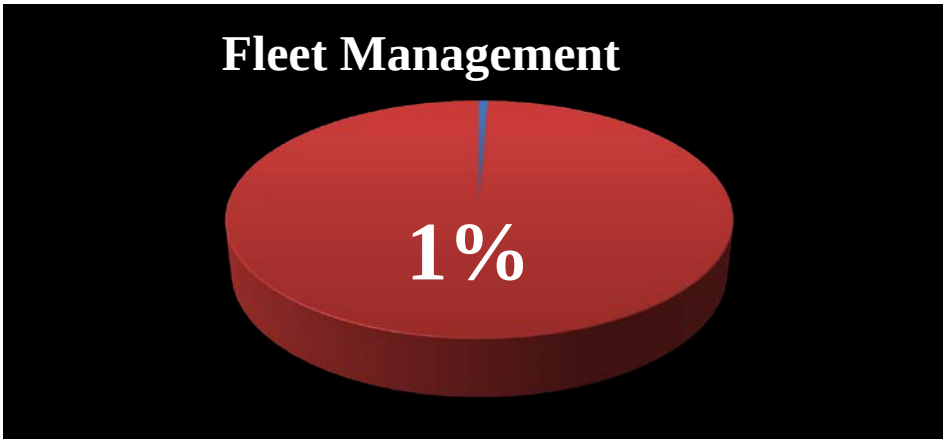
- No capital was requested this year for this department.



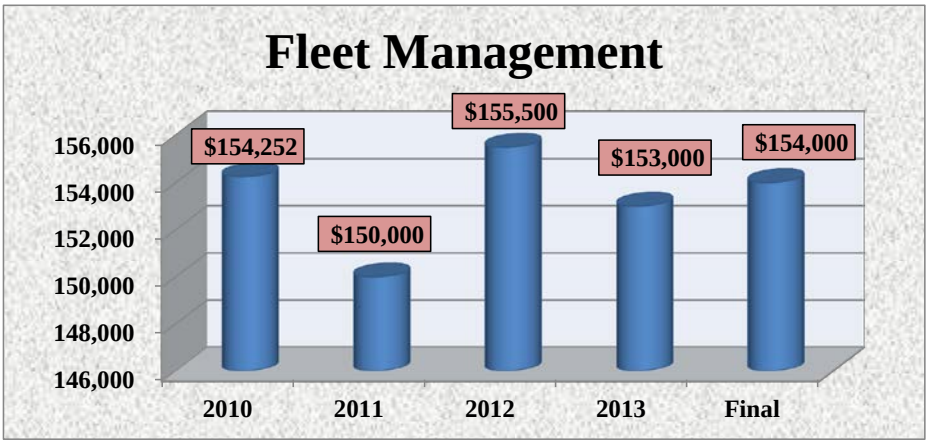
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	1	1	1	1	1
Filled	1	1	1	1	

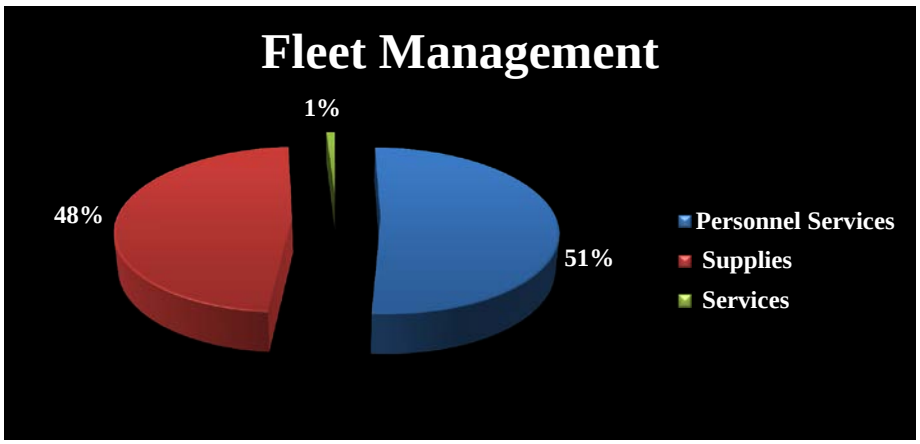
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**79,000**	76,431	75,080	75,676	39,805
200	**Supplies**	**73,500**	61,251	72,371	74,124	33,293
300	**Services**	**1,500**	970	862	771	263
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**154,000**	138,652	148,313	150,571	73,361

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**54,631**	53,312	53,174	53,244	28,601
111	OVERTIME	**0**	2,069	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**11,193**	10,546	11,405	11,528	5,566
130	SOCIAL SECURITY CONTRIBUTI	**3,387**	3,217	3,152	3,114	1,663
131	MEDICARE CONTRIBUTION	**792**	752	737	728	389
132	ASRS CONTRIBUTION	**6,304**	5,159	5,305	5,734	3,186
140	WORKERS COMPENSATION	**1,896**	1,243	1,174	1,060	339
141	UNEMPLOYMENT INSURANCE	**258**	126	133	268	61
142	AZ JOB TRAINING TAX	**537**	7	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**2,500**	2,141	2,170	1,755	1,643
211	FUEL AND LUBRICANTS	**1,500**	3,208	2,646	3,554	2,472
213	SAFETY EQUIPMENT/SUPPLIES	**500**	476	580	483	447
230	OFFICE SUPPLIES	**0**	105	0	(519)	122
232	COMPUTER/PRINTER SUPPLIES	**1,000**	704	705	1,066	0
237	EQUIPMENT/FURNITURE PURCHA	**0**	0	0	0	25
238	VEHICLE PARTS	**6,500**	6,808	2,111	278	0
249	OPERATING MATERIAL & SUPPL	**3,000**	2,680	4,024	2,129	48
250	BUILDING MAINTENANCE/REPAIR	**0**	0	0	(199)	0
253	VEHICLE MAINTENANCE/REPAIR	**46,500**	41,754	52,115	60,959	26,806
269	EQUIPMENT MAINTENANCE/REPA	**12,000**	3,375	8,020	4,618	1,730
320	MEDICAL/DRUG EXAMS & TESTI	**500**	0	0	0	0
350	TRAVEL AND PER DIEM	**0**	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	353	0	400	0
370	DUES-MEMBERSHIPS-FEES	**0**	210	310	0	0
381	CELL PHONE/PAGER EXPENSE	**1,000**	407	552	371	263
	TOTALS	**154,000**	138,652	148,313	150,571	73,361

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
78,652	76,000	75,500	78,000	0	79,000	1,000	1%
72,500	72,900	78,500	73,500	73,500	73,500	0	0%
3,100	1,100	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
154,252	150,000	155,500	153,000	75,000	154,000	1,000	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
53,046	53,000	53,000	54,101	0	54,631	530	1%
3,500	0	0	0	0	0	0	0%
10,703	11,500	10,500	11,144	0	11,193	49	0%
3,506	3,500	3,500	3,354	0	3,387	33	1%
820	1,000	1,000	784	0	792	8	1%
5,315	5,500	6,000	6,032	0	6,304	272	5%
1,640	1,500	1,500	1,769	0	1,896	127	7%
112	0	0	112	0	258	146	131%
10	0	0	704	0	537	(167)	-24%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
1,200	1,500	1,500	1,500	1,500	1,500	0	0%
400	400	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
900	750	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
7,000	6,500	6,500	6,500	6,500	6,500	0	0%
1,500	3,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
45,000	46,250	46,500	46,500	46,500	46,500	0	0%
14,000	12,000	17,000	12,000	12,000	12,000	0	0%
500	500	500	500	500	500	0	0%
400	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
500	0	0	0	0	0	0	0%
700	600	1,000	1,000	1,000	1,000	0	0%
154,252	150,000	155,500	153,000	75,000	154,000	1,000	1%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



COMMUNITY DEVELOPMENT



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

COMMUNITY DEVELOPMENT

Net Change from Previous Budget:

217,500	48%

Significant Changes:

- The budgets from Planning and Zoning, Senior Services, and Adult Education were merged into Community Development resulting in an increase of approximately $260,000.
- The Wal-Mart JOZ Economic Development Grant has been reduced from $73,000 to $32,000 to reflect the remaining balance of the grant.



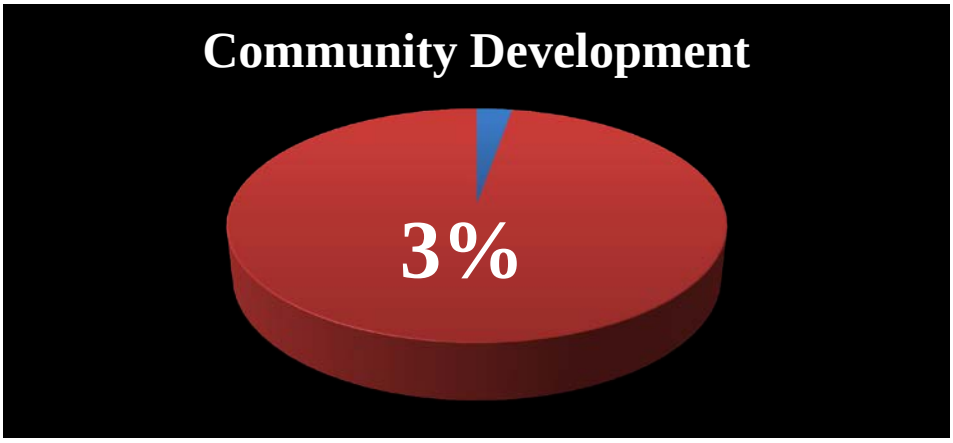
Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	5.5	4	3.5	2	3
Filled	5.5	4	3	2	

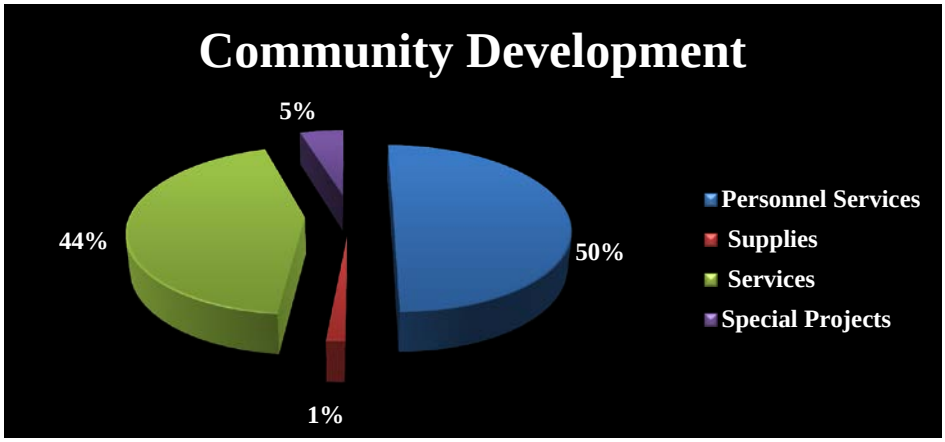
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual 2010	2011	2012	July - Dec 2013
			For the Fiscal Year ending June 30,			
100	**Personnel Services**	**335,000**	463,331	345,354	206,547	93,087
200	**Supplies**	**9,500**	6,492	2,371	4,581	523
300	**Services**	**292,000**	6,655	1,321	12,204	2,217
400	**Special Projects**	**32,000**	19,097	1,612	720	33,294
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**668,500**	495,575	350,658	224,052	129,121

DETAIL

Acct	Acct Description	FY 2014 Final	Actual 2010	2011	2012	July - Dec 2013
			For the Fiscal Year ending June 30,			
110	SALARIES AND WAGES	**261,883**	354,492	259,479	166,144	73,238
111	OVERTIME	**0**	0	0	0	379
117	COMPTIME	**0**	0	195	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**22,039**	46,470	42,559	22,422	5,536
130	SOCIAL SECURITY CONTRIBUTI	**14,761**	20,578	15,348	9,813	4,465
131	MEDICARE CONTRIBUTION	**3,797**	4,835	3,696	2,295	1,044
132	ASRS CONTRIBUTION	**30,221**	32,231	22,371	5,013	7,859
140	WORKERS COMPENSATION	**671**	4,002	1,312	302	111
141	UNEMPLOYMENT INSURANCE	**775**	685	394	558	455
142	AZ JOB TRAINING TAX	**852**	38	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**0**	0	0	0	0
211	FUEL AND LUBRICANTS	**0**	51	0	65	0
213	SAFETY EQUIPMENT/SUPPLIES	**0**	0	0	0	0
230	OFFICE SUPPLIES	**3,000**	1,353	1,137	1,559	523
232	COMPUTER/PRINTER SUPPLIES	**2,000**	2,066	533	383	0
233	UNIFORMS	**0**	0	0	0	0
249	OPERATING MATERIAL & SUPPL	**4,500**	3,022	701	2,574	0
311	PROFESSIONAL SERVICES	**68,500**	0	0	0	0
312	LEGAL SERVICES	**0**	2,483	0	0	0
313	CONTRACTED SERVICES	**202,000**	0	0	11,550	2,130
343	STORAGE FACILITY RENTAL	**0**	0	0	229	0
350	TRAVEL AND PER DIEM	**0**	162	31	42	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	199	0	60	0
355	ADULT EDUCATION	**9,000**	0	0	0	0
360	PRINTING COSTS	**4,000**	220	54	0	0
361	PUBLISHING/ADVERTISEMENT C	**4,000**	660	367	0	0
362	MAILING COST	**2,500**	538	182	208	87
370	DUES-MEMBERSHIPS-FEES	**0**	918	0	0	0
371	SUBSCRIPTIONS	**0**	0	0	0	0
376	LATE FEES/INTEREST CHARGES	**0**	0	0	86	0
381	CELL PHONE/PAGER EXPENSE	**2,000**	1,475	687	29	0
448	JOZ ECON. DEV. GRANT EXPEN	**32,000**	19,097	1,612	720	33,294
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTALS	**668,500**	495,575	350,658	224,052	129,121

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
452,011	396,500	351,500	228,000	0	335,000	107,000	47%
10,945	10,445	8,000	8,000	15,000	9,500	1,500	19%
68,600	10,350	5,500	142,000	292,000	292,000	150,000	106%
0	73,000	73,000	73,000	73,000	32,000	(41,000)	-56%
0	0	0	0	50,000	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
531,556	490,295	438,000	451,000	430,000	668,500	217,500	48%

[redacted]

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
338,521	282,000	272,500	170,545	0	261,883	91,338	54%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
47,045	45,500	32,000	21,594	0	22,039	445	2%
20,496	17,000	16,500	9,812	0	14,761	4,949	50%
4,909	4,000	4,000	2,473	0	3,797	1,324	54%
31,821	28,000	25,500	19,016	0	30,221	11,205	59%
8,609	7,000	500	406	0	671	265	65%
560	500	500	448	0	775	327	73%
50	12,500	0	3,706	0	852	(2,854)	-77%
350	350	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
250	250	0	0	0	0	0	0%
3,150	3,150	2,500	2,500	3,000	3,000	500	20%
1,575	1,575	1,500	1,500	2,000	2,000	500	33%
620	120	0	0	5,500	0	0	0%
5,000	5,000	4,000	4,000	4,500	4,500	500	13%
0	0	0	0	68,500	68,500	68,500	68500%
52,500	2,500	0	0	0	0	0	0%
0	0	0	136,500	202,000	202,000	65,500	48%
0	0	0	0	0	0	0	0%
3,000	0	0	0	0	0	0	0%
3,000	0	0	0	0	0	0	0%
0	0	0	0	9,000	9,000	9,000	9000%
1,500	1,500	1,000	1,000	4,000	4,000	3,000	300%
1,500	1,500	1,000	1,000	4,000	4,000	3,000	300%
2,000	2,000	1,500	1,500	2,500	2,500	1,000	67%
2,000	0	0	0	0	0	0	0%
250	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,850	2,850	2,000	2,000	2,000	2,000	0	0%
0	73,000	73,000	73,000	73,000	32,000	(41,000)	-56%
0	0	0	0	0	0	0	0%
0	0	0	0	50,000	0	0	0%
531,556	490,295	438,000	451,000	430,000	668,500	217,500	48%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



POLICE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

POLICE

Net Change from Previous Budget:

460,500	7%

Significant Changes:

- Personnel increases cover the cost of one additional Police Officer, a Quality Assurance Manager, and a full-time Victim Advocate.
- Police is restructuring operations/squads to better meet the needs of the community.



- Overtime has been increased by $68,500 to ensure that adequate police coverage is available.
- Labor Distribution charges have been increased by $157,500 to allocate police personnel costs to grants and other programs receiving direct services such as Court and Special Events.
    - An additional $125,000 distribution is offset by a similar increase in personnel costs to account for photo enforcement personnel.
- Increases in uniforms of $14,500 address additional personnel and the purchase of replacement bullet proof vests.
- Data and Infrastructure Services increased by $30,000 due to increases in Regional Wireless Consortium costs which is the public safety radio system used by the EMPD. This increase is required to maintain radio service.
- Capital has been increased from $135,000 last year to $321,000 this year to address current capital needs identified in the following chart.

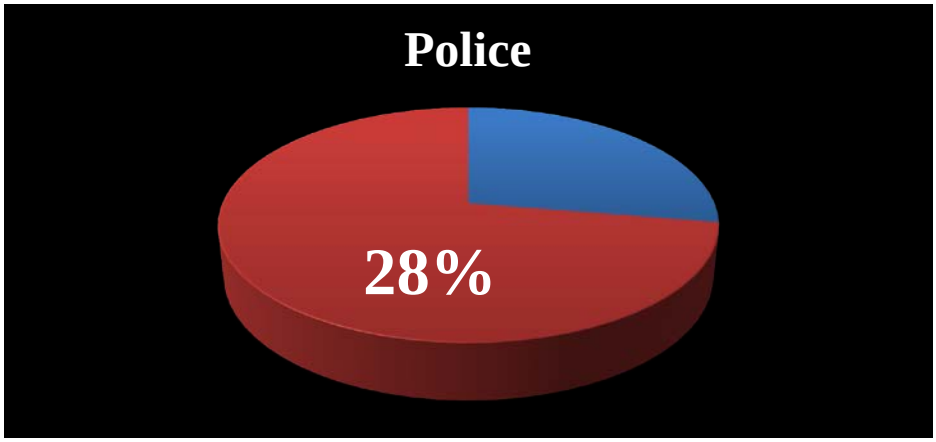
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Vehicles	REPLACEMENT VEHICLES Replace 2 marked vehicles and 2 unmarked vehicles due to age related deterioration and decreased value of repair.	Replacement	135,000
Equipment	MDC COMPUTERS IN VEHICLES MDC Computer Replacements - Replace MDC computers in PD vehicles. The City has 20 MDC's in production; this request is for 22 devices and will allow for two ready spares. Existing computers were purchased February 2007; the five year warranty expired in February of 2012. A hardware failure on any one of the existing computers could result in an extended service outage; there are no ready spares available and the manufacturer no longer supports the model currently in use. The new MDC's will require new antenna's and cabling harnesses within each vehicle, both are included in the budgetary estimate. Replacement of the MDC's now will ensure that the Department adheres to the terms and conditions set forth in the IGA with City of Surprise for dispatch services.	Replacement	147,000
Equipment	FINGERPRINT LIVE SCAN Live scan fingerprinting is a technological development for law enforcement that makes it possible for a fingerprint to be taken electronically and sent to other law enforcement for identification. Live scan fingerprinting is inkless and it captures the fingerprint digitally on a computer. The prints are then forwarded electronically to the FBI, AZ Department of Public Safety, Maricopa County Sheriff's Office or another authorized agency for a criminal background check or for rapid identification. This will improve efficiency and effectiveness in removing wanted individuals from our City streets.	New	30,000
Equipment	PROFESSIONAL STANDARDS SOFTWARE To purchase IAPro which provides a system for improved accountability and increased transparency for internal affairs investigations and citizen complaints. It includes an early warning system that has the ability to identify employees who are developing an undesired behavior pattern. The Police Department currently uses a non-supported Access database developed by a former employee. Purchase includes a no-cost user conference one per year.	New	9,000

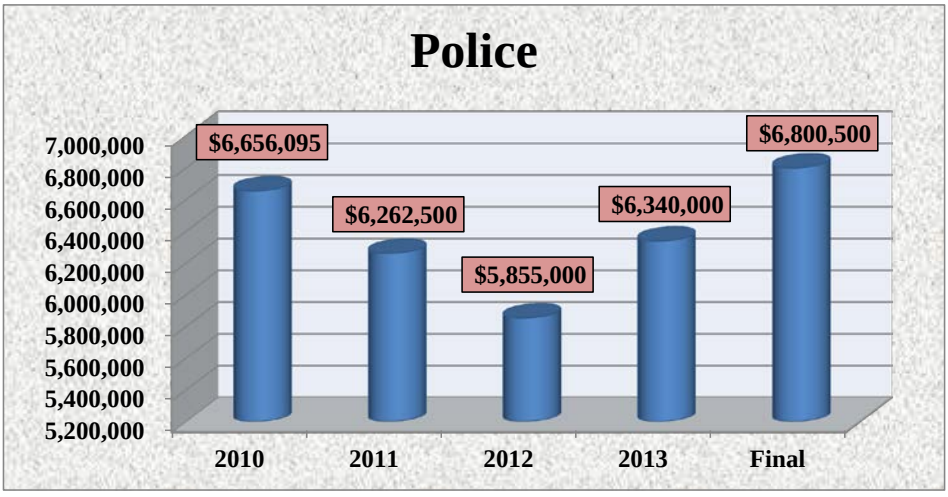
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	51	51.5	46.5	49	55.5
Filled	51	46.5	46.5	48	

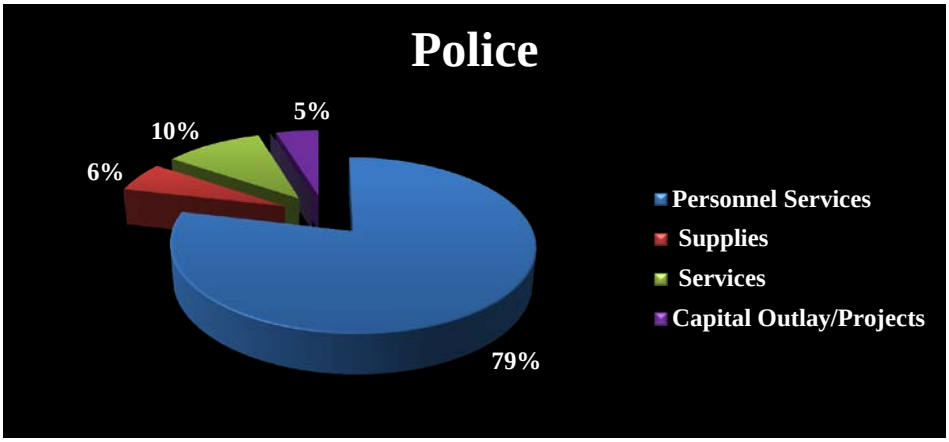
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**5,350,000**	5,242,442	4,934,104	4,932,388	2,787,994
200	**Supplies**	**403,000**	280,132	197,473	245,851	135,858
300	**Services**	**725,000**	661,529	666,465	666,820	491,256
400	**Special Projects**	**1,500**	189	0	367	0
600	**Capital Outlay/Projects**	**321,000**	374,208	0	0	0
700	**Debt Service - Interest/Fees**	**0**	14,694	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**6,800,500**	6,573,194	5,798,042	5,845,426	3,415,108

	DETAIL		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
110	SALARIES AND WAGES	**3,714,931**	3,546,937	3,426,475	3,239,682	1,858,782
111	OVERTIME	**198,500**	133,968	150,815	236,624	143,950
112	HOLIDAY PAY	**123,964**	55,509	7,621	0	0
114	LONGEVITY PAY	**0**	2,800	0	250	0
115	UNIFORM PAY	**0**	0	20,227	22,556	0
117	COMP TIME	**0**	141,310	68,490	144,272	76,624
119	SIGN UP BONUS	**0**	93,750	0	0	0
120	HEALTH-DENTAL-LIFE INSURAN	**415,079**	370,476	384,906	353,472	191,087
121	CANCER INSURANCE	**2,850**	3,500	3,191	0	1,700
130	SOCIAL SECURITY CONTRIBUTI	**237,277**	241,343	225,084	220,550	125,570
131	MEDICARE CONTRIBUTION	**55,664**	54,399	52,999	51,669	29,604
132	ASRS CONTRIBUTION	**128,447**	111,420	99,811	98,557	58,337
133	APSRS CONTRIBUTION	**546,425**	296,858	385,928	481,538	284,229
134	DEFERRED COMPENSATION	**38,220**	34,780	37,046	34,738	18,463
140	WORKERS COMPENSATION	**176,646**	132,723	117,163	103,552	33,134
141	UNEMPLOYMENT INSURANCE	**14,987**	6,907	6,666	13,086	5,377
142	AZ JOB TRAINING TAX	**27,510**	390	0	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	0	0	(10,020)	(1,015)
199	LABOR DISTRIBUTION	**(330,500)**	15,372	(52,318)	(58,138)	(37,848)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
5,462,920	5,109,500	4,864,000	5,116,000	90,500	5,350,000	234,000	5%
372,850	386,275	295,500	369,000	433,000	403,000	34,000	9%
700,325	766,725	694,000	718,500	734,700	725,000	6,500	1%
0	0	1,500	1,500	1,500	1,500	0	0%
120,000	0	0	135,000	386,500	321,000	186,000	138%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,656,095	6,262,500	5,855,000	6,340,000	1,646,200	6,800,500	460,500	7%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
3,675,451	3,520,500	3,203,500	3,409,610	0	3,714,931	305,321	9%
130,000	100,000	130,000	130,000	138,500	198,500	68,500	53%
119,100	166,000	135,500	125,283	0	123,964	(1,319)	-1%
3,000	0	0	0	0	0	0	0%
0	0	25,500	0	0	0	0	0%
80,000	0	70,000	0	0	0	0	0%
132,500	0	0	0	0	0	0	0%
360,037	385,000	340,500	384,559	0	415,079	30,520	8%
5,000	0	3,000	2,850	0	2,850	0	0%
254,154	232,500	215,000	218,502	0	237,277	18,775	9%
60,031	55,000	50,500	51,256	0	55,664	4,408	9%
127,170	0	45,000	75,493	0	128,447	52,954	70%
322,755	460,500	503,500	544,388	0	546,425	2,037	0%
35,000	38,500	34,500	36,400	0	38,220	1,820	5%
152,500	145,000	101,500	159,342	0	176,646	17,304	11%
5,712	6,000	5,500	5,600	0	14,987	9,387	168%
510	500	500	20,717	0	27,510	6,793	33%
0	0	0	0	0	0	0	0%
0	0	0	(48,000)	(48,000)	(330,500)	(282,500)	589%

DETAIL (CONT'D)		Actual			
		For the Fiscal Year ending June 30,			July - Dec
	Final	2010	2011	2012	2013
211 FUEL AND LUBRICANTS	**104,000**	76,421	83,150	89,797	42,272
212 MEDICAL EQUIPMENT/SUPPLIES	**2,000**	74	1,981	897	0
215 AMUNITION/GUNS & SUPPLYS	**12,000**	2,669	17,853	6,871	0
216 K9 EXPENSES & SUPPLIES	**0**	0	743	0	0
230 OFFICE SUPPLIES	**9,000**	12,746	8,276	6,990	2,465
232 COMPUTER/PRINTER SUPPLIES	**7,000**	12,025	6,460	7,031	2,055
233 UNIFORMS	**50,000**	67,075	0	871	16,322
237 EQUIPMENT/FURNITURE PURCHA	**5,000**	3,354	0	6,020	0
240 PUBLIC EDUCATION	**2,500**	0	0	0	0
248 SOFTWARE PURCHASE	**0**	3,139	67	142	1,379
249 OPERATING MATERIAL & SUPPL	**15,000**	22,632	10,872	15,084	6,210
250 BUILDING MAINTENANCE/REPAI	**31,000**	4,674	2,530	2,544	0
251 COMPUTER/PRINTER MAINTENANC	**0**	0	0	300	0
252 COMM EQUIP MAINTENANCE/REP	**7,000**	1,899	1,210	235	0
253 VEHICLE MAINTENANCE/REPAIR	**65,000**	61,312	54,091	74,038	34,738
254 COPIER USAGE/SUPPLYS/MAINT	**3,500**	1,488	3,018	3,508	1,706
263 DATA INFRASTRUCTURE SERVIC	**90,000**	10,624	7,222	31,523	28,711
313 CONTRACTED SERVICES	**29,000**	0	22,042	22,042	5,510
320 MEDICAL/DRUG EXAMS & TESTI	**4,500**	198	125	1,155	0
322 ANIMAL CONTROL	**66,500**	61,425	64,496	66,433	33,216
328 EQUIPMENT RENT/LEASE	**9,000**	19,643	7,028	6,854	4,566
349 OTHER OUTSIDE SERVICES	**33,000**	17,582	27,881	22,021	25,846
350 TRAVEL AND PER DIEM	**2,000**	4,556	686	621	0
351 CONFERENCE,SEMINARS & TRAI	**500**	3,114	236	512	0
357 DISPATCH SERVICES	**548,000**	522,204	522,204	528,403	410,250
360 PRINTING COST	**15,000**	9,187	3,283	2,364	2,580
361 PUBLISHING/ADVERTISEMENT C	**500**	40	80	40	0
362 MAILING COST	**3,500**	3,507	3,116	2,869	1,256
370 DUES-MEMBERSHIP-FEES	**1,500**	2,482	211	476	217
371 SUBSCRIPTIONS	**0**	185	0	0	0
380 TELEPHONE EXPENSE	**0**	0	860	0	0
381 CELL PHONE/PAGER EXPENSE	**12,000**	17,406	14,217	13,030	7,815
384 EXTERMINATING SERVICE	**0**	0	0	0	0
410 SPECIAL EVENTS	**0**	189	0	0	0
444 VOLUNTEER PROGRAM	**1,500**	0	0	367	0
617 EQUIPMENT PURCHASE	**147,000**	0	0	0	0
650 VEHICLE PURCHASE	**135,000**	115,021	0	0	0
656 BUILDING RENOVATION/UPGRAD	**0**	60,433	0	0	0
659 EQUIPMENT/SOFTWARE UPGRADE	**39,000**	198,754	0	0	0
698 CIP APPROVED CAPITAL	**0**	0	0	0	0
699 CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
757 CAPITAL LEASE - PRINCIPAL	**0**	12,714	0	0	0
758 CAPITAL LEASE - INTEREST	**0**	1,980	0	0	0
TOTALS	**6,800,500**	6,573,194	5,798,042	5,845,426	3,415,108

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
68,250	77,250	70,000	104,000	104,000	104,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
15,000	25,000	12,000	12,000	12,000	12,000	0	0%
0	0	0	0	5,000	0	0	0%
15,750	15,750	9,000	9,000	9,000	9,000	0	0%
7,350	9,375	7,000	7,000	7,000	7,000	0	0%
61,500	3,900	500	35,500	50,000	50,000	14,500	41%
0	0	0	13,000	13,000	5,000	(8,000)	-62%
0	0	0	0	2,500	2,500	2,500	2500%
3,000	5,000	5,000	5,000	17,000	0	(5,000)	-100%
25,000	35,000	15,000	15,000	15,000	15,000	0	0%
65,000	75,000	35,000	31,000	31,000	31,000	0	0%
0	0	0	0	0	0	0	0%
7,000	10,000	7,000	7,000	7,000	7,000	0	0%
75,000	100,000	65,000	65,000	65,000	65,000	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
24,500	24,500	64,500	60,000	90,000	90,000	30,000	50%
520,800	45,100	25,000	25,000	29,000	29,000	4,000	16%
2,000	5,000	4,500	4,500	4,500	4,500	0	0%
61,425	66,425	66,500	66,500	66,500	66,500	0	0%
29,000	45,000	17,500	17,500	17,500	9,000	(8,500)	-49%
24,000	33,000	33,000	33,000	33,000	33,000	0	0%
15,000	0	1,000	1,000	2,200	2,000	1,000	100%
8,000	0	1,000	1,000	1,000	500	(500)	-50%
0	522,200	522,000	548,000	548,000	548,000	0	0%
12,000	15,000	5,000	5,000	15,000	15,000	10,000	200%
2,500	2,500	500	500	500	500	0	0%
4,500	5,500	3,500	3,500	3,500	3,500	0	0%
2,500	0	500	1,000	2,000	1,500	500	50%
1,600	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
15,000	25,000	12,000	12,000	12,000	12,000	0	0%
2,000	2,000	2,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	147,000	147,000	147000%
120,000	0	0	135,000	0	135,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	39,000	39,000	39000%
0	0	0	0	306,500	0	0	0%
0	0	0	0	80,000	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,656,095	6,262,500	5,855,000	6,340,000	1,646,200	6,800,500	460,500	7%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



CODE COMPLIANCE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CODE COMPLIANCE

Net Change from Previous Budget:

(3,000)	-1%

Significant Changes:

- No significant changes in operations.



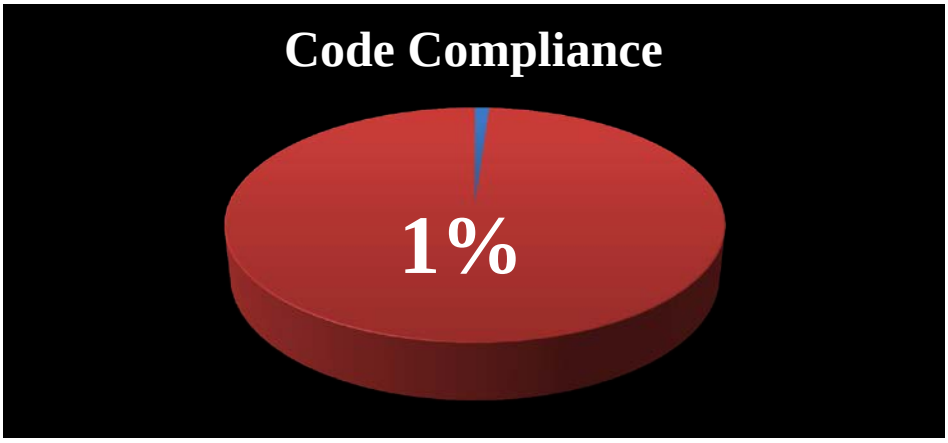
Capital Items:

- No capital was requested this year for this department.

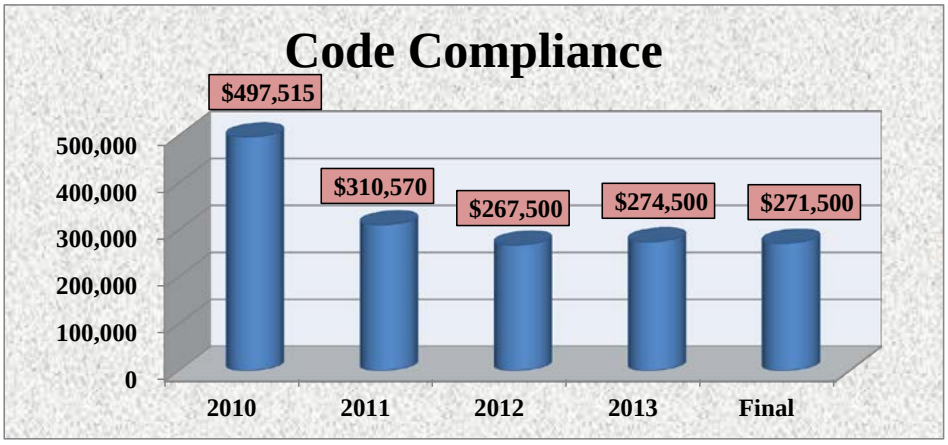
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	4	3	3	3	3
Filled	4	3	3	3	

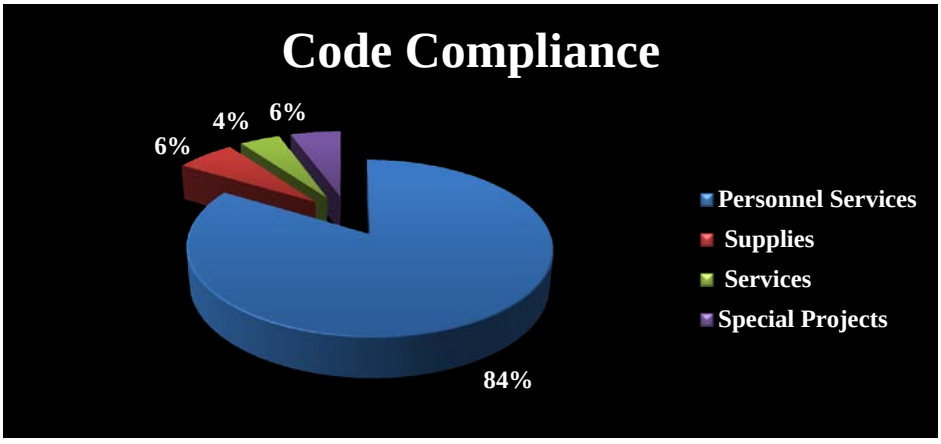
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**227,000**	297,243	212,036	208,621	115,012
200	**Supplies**	**17,500**	10,378	9,025	9,794	4,305
300	**Services**	**12,000**	24,429	5,880	6,914	3,165
400	**Special Projects**	**15,000**	29,118	9,935	3,449	1,800
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**271,500**	361,168	236,876	228,778	124,282

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**162,761**	217,986	160,481	159,451	85,911
111	OVERTIME	**9,000**	500	0	0	645
117	COMP TIME	**0**	3,854	525	748	340
120	HEALTH-DENTAL-LIFE INSURAN	**17,784**	31,797	19,499	17,360	11,297
130	SOCIAL SECURITY CONTRIBUTI	**10,091**	12,752	10,008	9,605	5,113
131	MEDICARE CONTRIBUTION	**2,360**	2,982	2,341	2,246	1,196
132	ASRS CONTRIBUTION	**18,783**	20,251	16,398	17,253	9,680
140	WORKERS COMPENSATION	**3,678**	6,589	2,385	1,156	642
141	UNEMPLOYMENT INSURANCE	**775**	504	399	802	188
142	AZ JOB TRAINING TAX	**1,769**	28	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	0	0	0	0
211	FUEL AND LUBRICANTS	**7,500**	3,091	4,031	6,002	2,731
213	SAFETY EQUIPMENT/SUPPLYS	**500**	0	0	8	0
230	OFFICE SUPPLIES	**1,000**	513	322	1,158	0
232	COMPUTER/PRINTER SUPPLIES	**1,500**	3,055	1,638	150	0
233	UNIFORMS	**0**	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHA	**0**	885	0	0	0
249	OPERATING MATERIAL & SUPPL	**3,000**	1,608	1,791	839	125
253	VEHICLE MAINTENANCE/REPAIR	**2,500**	1,226	1,243	1,637	1,449
312	LEGAL SERVICES	**5,000**	16,006	410	655	750
343	STORAGE FACILITY RENTAL	**0**	159	0	0	0
350	TRAVEL AND PER DIEM	**0**	0	0	0	0
351	CONFERENCE, SEMINAR & TRAIN	**0**	812	0	0	0
360	PRINTING COST	**2,500**	1,131	306	505	0
361	PUBLISHING/ADVERTISEMENT C	**1,000**	607	142	0	0
362	MAILING COST	**1,500**	1,264	1,430	948	433
370	DUES-MEMBERSHIPS-FEES	**0**	225	0	0	50
381	CELL PHONE/PAGER EXPENSE	**2,000**	4,225	3,592	4,806	1,932
420	NEIGHBORHOOD REVITILIZATIO	**15,000**	29,118	9,935	3,449	1,800
	TOTALS	**271,500**	361,168	236,876	228,778	124,282

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
294,405	217,000	217,000	230,000	7,000	227,000	(3,000)	-1%
22,510	20,770	13,500	17,500	17,500	17,500	0	0%
50,600	37,800	17,000	12,000	13,500	12,000	0	0%
130,000	35,000	20,000	15,000	15,000	15,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
497,515	310,570	267,500	274,500	53,000	271,500	(3,000)	-1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
218,182	160,000	160,000	163,151	0	162,761	(390)	0%
0	0	7,000	7,000	7,000	9,000	2,000	29%
0	0	0	0	0	0	0	0%
32,206	23,000	16,000	22,776	0	17,784	(4,992)	-22%
13,527	10,000	10,500	10,115	0	10,091	(24)	0%
3,164	2,500	2,500	2,366	0	2,360	(6)	0%
20,509	16,000	18,000	18,191	0	18,783	592	3%
6,329	5,000	2,500	3,472	0	3,678	206	6%
448	500	500	336	0	775	439	131%
40	0	0	2,593	0	1,769	(824)	-32%
3,000	2,700	1,500	1,500	1,500	1,500	0	0%
3,000	3,000	3,500	7,500	7,500	7,500	0	0%
1,500	1,500	500	500	500	500	0	0%
2,000	1,800	1,000	1,000	1,000	1,000	0	0%
2,270	2,270	1,500	1,500	1,500	1,500	0	0%
1,240	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,000	6,000	3,000	3,000	3,000	3,000	0	0%
3,500	3,500	2,500	2,500	2,500	2,500	0	0%
29,000	29,000	10,000	5,000	5,000	5,000	0	0%
2,300	0	0	0	0	0	0	0%
4,000	0	0	0	0	0	0	0%
4,000	0	0	0	1,500	0	0	0%
3,500	3,500	2,500	2,500	2,500	2,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
2,500	0	0	0	0	0	0	0%
2,800	2,800	2,000	2,000	2,000	2,000	0	0%
130,000	35,000	20,000	15,000	15,000	15,000	0	0%
497,515	310,570	267,500	274,500	53,000	271,500	(3,000)	-1%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



FIRE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

THIS PAGE INTENTIONALLY LEFT BLANK

FIRE

Net Change from Previous Budget:

254,500	9%

Significant Changes:

- An Assistant Fire Chief has been added at a total cost of $141,000.



- Overtime was increased to reflect the additional wage increases and the cost related to benefits of approximately $45,000.



- Tech Software and Support was increased by $19,000 to compensate for increased dispatch fees and radio costs.

- Capital was reduced from $108,975 last year to $37,000 this year.

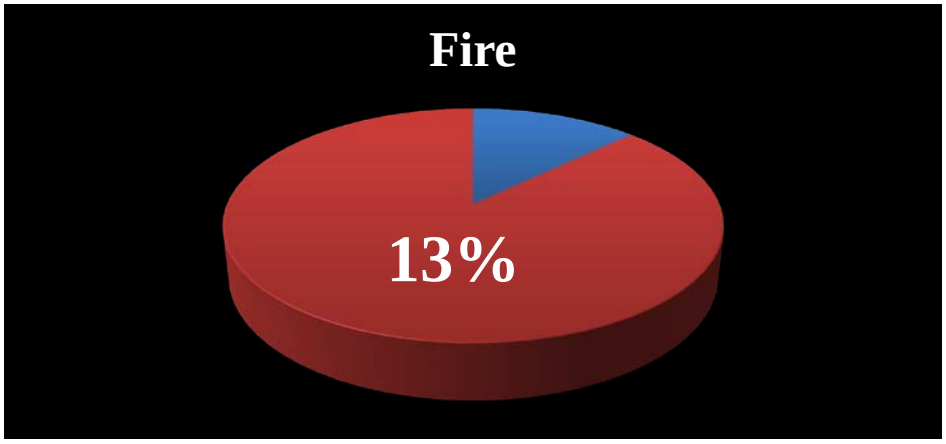
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	HEART MONITORS Replace one of two 12-lead heart monitors/defibrillators. One monitor will be outside the recommended 8 year life span.	Replacement	37,000

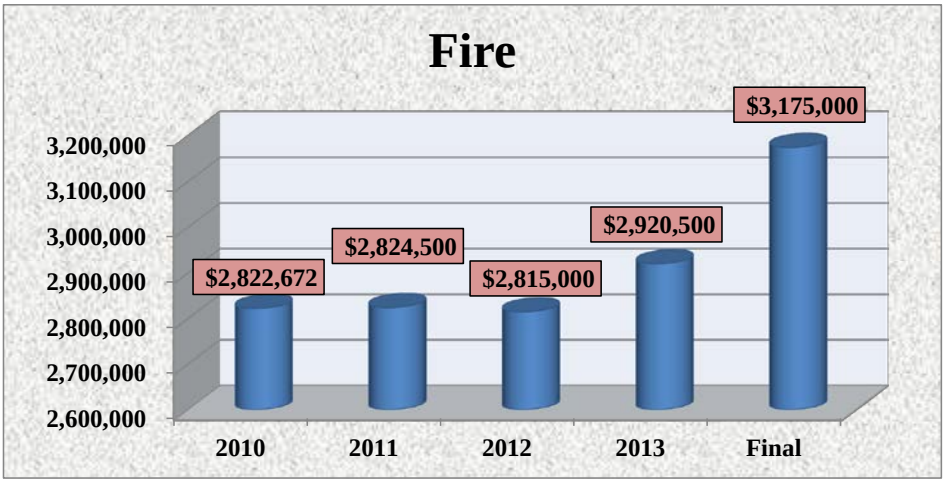
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	21	22	25	25	26
Filled	21	22	25	25	

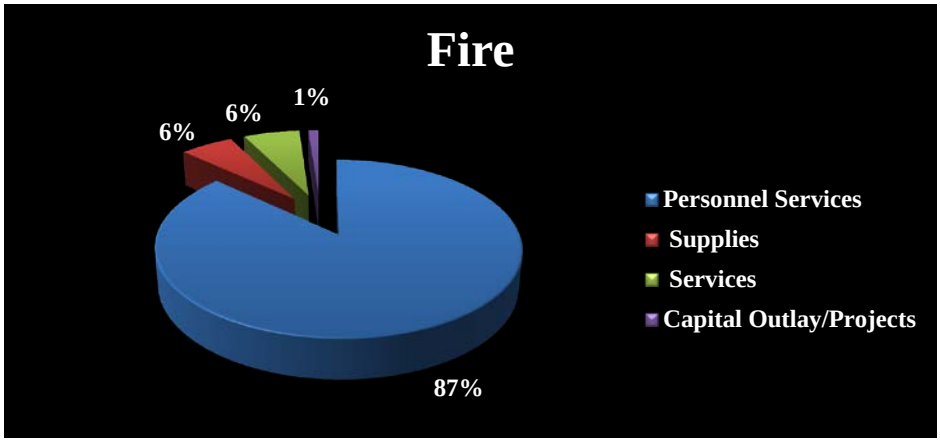
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**2,759,000**	2,432,752	2,140,124	2,353,967	1,231,591
200	**Supplies**	**183,500**	162,253	97,571	121,643	78,802
300	**Services**	**195,500**	191,720	186,022	150,967	79,175
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**37,000**	0	0	19,305	29,943
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**3,175,000**	2,786,725	2,423,717	2,645,882	1,419,511

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**1,718,697**	1,552,357	1,475,094	1,558,174	840,569
111	OVERTIME	**327,000**	304,868	160,052	219,731	100,435
112	HOLIDAY PAY	**66,915**	26,019	0	0	0
113	MOVE-UP PAY	**0**	20,100	19,005	40,845	11,250
114	LONGEVITY PAY	**2,650**	1,450	1,600	950	850
117	COMPTIME	**0**	2,014	1,229	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**233,411**	203,343	220,132	245,247	120,537
121	CANCER INSURANCE	**1,800**	1,800	1,725	0	1,200
130	SOCIAL SECURITY CONTRIBUTI	**13,027**	14,338	7,478	6,128	3,345
131	MEDICARE CONTRIBUTION	**25,930**	26,833	23,285	25,211	13,329
132	ASRS CONTRIBUTION	**24,247**	4,310	2,097	0	0
133	APSRS CONTRIBUTION	**219,939**	182,904	170,014	188,478	114,599
134	DEFERRED COMPENSATION	**21,840**	18,715	19,177	21,378	11,315
140	WORKERS COMPENSATION	**83,072**	70,051	48,926	48,851	13,998
141	UNEMPLOYMENT INSURANCE	**6,719**	3,457	2,936	6,855	3,029
142	AZ JOB TRAINING TAX	**13,752**	193	0	0	0
198	WORKERS COMP. REIMBURSEMEN	**0**	0	(12,626)	(6,395)	(1,707)
199	LABOR DISTRIBUTION	**0**	0	0	(1,486)	(1,158)
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	1,404	1,301	2,029	497
211	FUEL AND LUBRICANTS	**28,500**	20,941	20,091	24,450	10,038
212	MEDICAL EQUIPMENT/SUPPLIES	**5,000**	7,909	3,732	4,108	2,197
213	SAFETY EQUIPMENT/SUPPLIES	**53,000**	39,861	23,868	20,201	14,105
230	OFFICE SUPPLIES	**3,500**	1,715	2,175	2,512	2,312
231	BUILDING JANITORIAL SUPPLI	**3,500**	3,853	2,128	2,333	2,579
232	COMPUTER/PRINTER SUPPLIES	**2,000**	1,547	978	297	0
233	UNIFORMS	**15,000**	31,614	1,311	230	9,317
237	EQUIPMENT/FURNITURE PURCHA	**0**	2,033	1,257	919	1,533
240	PUBLIC EDUCATION	**3,500**	6,161	4,135	2,999	258
249	OPERATING MATERIAL & SUPPL	**2,000**	3,820	1,853	0	0
250	BUILDING MAINTENANCE/REPAI	**3,000**	2,711	4,990	2,395	919
252	COMM EQUIPMENT MAINT/REPAI	**2,500**	87	51	833	532
253	VEHICLE MAINTENANCE/REPAIR	**50,000**	35,505	24,257	49,045	32,537
254	COPIER USAGE/SUPPLIES/MAIN	**500**	394	488	474	188
261	EQUIPMENT MAINTENANCE CONT	**4,000**	2,047	3,075	3,838	1,737
267	LIFE SAVING EQUIPMENT REPA	**5,000**	56	1,515	4,600	0
269	OTHER MAINTENANCE/REPAIRS	**1,000**	595	366	380	53
311	PROFESSIONAL SERVICES	**5,000**	3,560	3,051	4,956	3,226
320	MEDICAL/DRUG EXAMS & TESTI	**19,500**	9,023	15,701	17,086	3,025
350	TRAVEL AND PER DIEM	**500**	7,171	0	0	0
351	CONFERENCE, SEMINAR & TRAI	**500**	10,089	0	0	0
352	PARAMEDIC TRAINING	**6,000**	4,476	1,028	1,479	1,135
360	PRINTING COST	**1,000**	1,276	391	974	65
362	MAILING COST	**500**	57	44	115	58
370	DUES-MEMBERSHIPS-FEES	**0**	1,714	150	0	0
371	SUBSCRIPTIONS	**0**	40	0	0	0
381	CELL PHONE/PAGER EXPENSE	**500**	4,366	1,456	1,204	604
395	TECH/SOFTWARE SUPPORT	**162,000**	149,948	164,201	125,153	71,062
617	EQUIPMENT PURCHASE	**37,000**	0	0	19,305	0
635	COMMUNICATION EQUIP PURCHA	**0**	0	0	0	29,943
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTALS	**3,175,000**	2,786,725	2,423,717	2,645,882	1,419,511

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
2,144,532	2,407,000	2,376,500	2,451,500	282,500	2,759,000	307,500	13%
248,715	217,638	176,500	183,500	190,500	183,500	0	0%
429,425	199,862	227,000	176,525	194,000	195,500	18,975	11%
0	0	0	0	0	0	0	0%
0	0	35,000	108,975	127,000	37,000	(71,975)	-66%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,822,672	2,824,500	2,815,000	2,920,500	794,000	3,175,000	254,500	9%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
1,355,580	1,576,500	1,650,000	1,503,019	0	1,718,697	215,678	14%
277,928	186,000	126,000	282,391	282,500	327,000	44,609	16%
43,000	66,500	68,000	65,534	0	66,915	1,381	2%
3,500	0	0	0	0	0	0	0%
2,000	0	1,500	2,800	0	2,650	(150)	-5%
2,500	0	0	0	0	0	0	0%
173,213	253,500	239,500	243,361	0	233,411	(9,950)	-4%
0	0	2,000	1,800	0	1,800	0	0%
15,483	21,000	6,500	6,519	0	13,027	6,508	100%
24,425	26,500	27,000	24,538	0	25,930	1,392	6%
24,086	0	0	11,724	0	24,247	12,523	107%
161,395	190,500	180,500	198,196	0	219,939	21,743	11%
0	22,000	22,000	21,840	0	21,840	0	0%
58,860	61,000	50,500	73,989	0	83,072	9,083	12%
2,352	3,000	3,000	2,800	0	6,719	3,919	140%
210	500	0	12,989	0	13,752	763	6%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,900	2,900	2,000	1,500	1,000	1,500	0	0%
30,800	30,800	28,500	28,500	28,500	28,500	0	0%
11,000	11,000	10,000	5,000	6,000	5,000	0	0%
92,000	88,069	58,000	53,000	53,000	53,000	0	0%
3,420	3,420	3,500	3,500	3,500	3,500	0	0%
3,000	3,000	2,500	3,500	4,500	3,500	0	0%
1,600	1,600	2,000	2,000	2,000	2,000	0	0%
30,345	6,045	3,500	15,000	19,000	15,000	0	0%
0	850	1,000	0	0	0	0	0%
9,250	5,314	3,500	3,500	6,500	3,500	0	0%
4,000	4,000	3,000	2,000	500	2,000	0	0%
4,000	4,000	3,000	3,000	3,000	3,000	0	0%
2,000	2,240	2,500	2,500	2,500	2,500	0	0%
40,000	40,000	40,000	50,000	50,000	50,000	0	0%
400	400	500	500	500	500	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
8,000	8,000	7,000	5,000	5,000	5,000	0	0%
2,000	2,000	2,000	1,000	1,000	1,000	0	0%
12,000	13,200	9,000	5,000	5,000	5,000	0	0%
18,000	24,250	19,500	19,500	19,500	19,500	0	0%
2,275	0	0	650	500	500	(150)	-23%
33,000	0	0	550	1,500	500	(50)	-9%
14,500	0	3,500	5,900	2,000	6,000	100	2%
1,500	1,500	1,000	1,000	1,000	1,000	0	0%
350	350	500	500	500	500	0	0%
1,500	0	0	0	500	0	0	0%
300	0	0	0	0	0	0	0%
5,000	4,760	1,500	425	1,500	500	75	18%
341,000	155,802	192,000	143,000	162,000	162,000	19,000	13%
0	0	35,000	75,500	65,000	37,000	(38,500)	-51%
0	0	0	33,475	0	0	(33,475)	-100%
0	0	0	0	37,000	0	0	0%
0	0	0	0	25,000	0	0	0%
2,822,672	2,824,500	2,815,000	2,920,500	794,000	3,175,000	254,500	9%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



FIRE & BUILDING SAFETY

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

FIRE & BUILDING SAFETY

Net Change from Previous Budget:

4,000	2%

Significant Changes:

- No significant changes in operations.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	3	2.75	2.75	3	3
Filled	3	2.75	2.75	3	

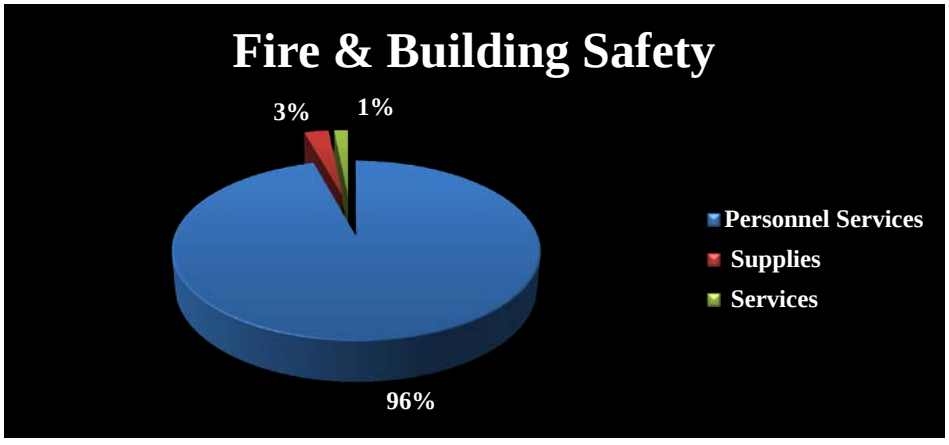
Percent of General Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

			Actual			
		FY 2014	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2010**	**2011**	**2012**	**2013**
100	**Personnel Services**	**246,000**	230,947	227,119	229,499	123,517
200	**Supplies**	**7,000**	4,702	2,375	4,256	2,007
300	**Services**	**4,000**	1,570	869	2,565	226
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**257,000**	237,219	230,363	236,320	125,750

DETAIL

			Actual			
		FY 2014	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2010**	**2011**	**2012**	**2013**
110	SALARIES AND WAGES	**186,899**	179,548	177,363	177,747	95,231
111	OVERTIME	**1,000**	47	0	0	0
117	COMPTIME	**0**	713	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**16,885**	16,582	16,498	16,751	9,762
130	SOCIAL SECURITY CONTRIBUTI	**11,588**	10,421	10,921	10,748	5,812
131	MEDICARE CONTRIBUTION	**2,710**	2,437	2,554	2,514	1,359
132	ASRS CONTRIBUTION	**21,568**	16,470	17,373	19,142	10,609
140	WORKERS COMPENSATION	**3,299**	4,227	2,011	1,798	524
141	UNEMPLOYMENT INSURANCE	**775**	474	399	799	220
142	AZ JOB TRAINING TAX	**1,276**	28	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**500**	542	0	42	148
211	FUEL AND LUBRICANTS	**2,000**	1,746	1,515	1,806	883
213	SAFETY EQUIPMENT/SUPPLIES	**500**	0	0	0	0
230	OFFICE SUPPLIES	**1,500**	485	493	1,469	976
232	COMPUTER/PRINTER SUPPLIES	**500**	35	0	0	0
233	UNIFORMS	**0**	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHA	**0**	412	0	0	0
249	OPERATING MATERIAL & SUPPL	**500**	1,317	216	70	0
253	VEHICLE MAINTENANCE/REPAIR	**1,500**	165	151	869	0
313	CONTRACTED SERVICES	**500**	0	0	0	0
350	TRAVEL AND PER DIEM	**500**	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	12	0	65	0
360	PRINTING COST	**1,000**	136	0	1,066	0
362	MAILING COST	**500**	69	2	56	17
370	DUES-MEMBERSHIPS-FEES	**500**	527	0	125	0
381	CELL PHONE/PAGER EXPENSE	**1,000**	826	867	1,253	209
	TOTALS	**257,000**	237,219	230,363	236,320	125,750

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
234,845	235,000	235,000	242,500	500	246,000	3,500	1%
9,155	9,345	6,500	7,180	7,000	7,000	(180)	-3%
12,200	5,900	3,500	3,320	4,000	4,000	680	20%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
256,200	250,245	245,000	253,000	11,500	257,000	4,000	2%

[redacted]

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
179,426	181,500	182,000	185,100	0	186,899	1,799	1%
0	0	1,000	500	500	1,000	500	100%
0	0	0	0	0	0	0	0%
20,406	17,000	15,500	16,828	0	16,885	57	0%
11,124	11,500	11,500	11,476	0	11,588	112	1%
2,602	2,500	3,000	2,684	0	2,710	26	1%
16,866	18,000	19,500	20,639	0	21,568	929	5%
4,055	4,000	2,000	3,075	0	3,299	224	7%
336	500	500	336	0	775	439	131%
30	0	0	1,862	0	1,276	(586)	-31%
300	800	500	500	500	500	0	0%
2,625	2,625	2,000	2,250	2,000	2,000	(250)	-11%
500	500	500	500	500	500	0	0%
2,000	2,000	1,000	1,430	1,500	1,500	70	5%
420	420	500	500	500	500	0	0%
310	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	1,000	1,000	500	500	(500)	-50%
1,500	1,500	1,000	1,000	1,500	1,500	500	50%
2,000	2,000	1,000	1,000	500	500	(500)	-50%
2,350	0	0	320	500	500	180	56%
3,000	0	0	0	0	0	0	0%
1,500	1,500	1,000	750	1,000	1,000	250	33%
1,000	1,000	500	250	500	500	250	100%
950	0	0	0	500	500	500	500%
1,400	1,400	1,000	1,000	1,000	1,000	0	0%
256,200	250,245	245,000	253,000	11,500	257,000	4,000	2%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



TRANSFERS & CONTINGENCY

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

TRANSFERS & CONTINGENCY

Net Change from Previous Budget:

6,172,800	395%

Significant Changes:

- A transfer of $3,000,000 from the General Fund to the Water Fund will allow for the purchase of an assured water supply.
- A transfer of $3,000,000 from the General Fund will fund the balance of the Recreation Facility to be run by the YMCA.
- Council Contingency has been reduced to $200,000 to offset increased costs and reductions in revenue.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

Transfers:

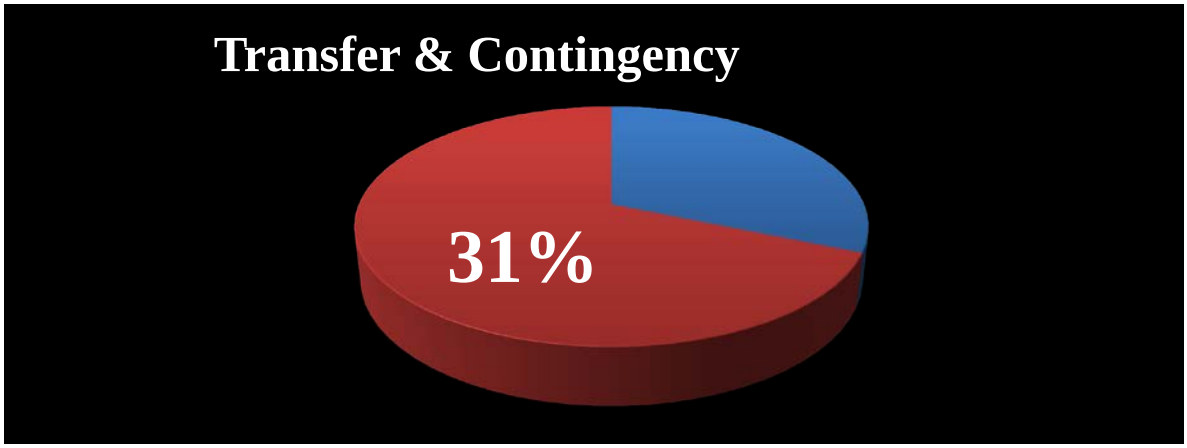
Transfer Out \ In	Gen. Fund	Court	Capital St.	Water	Sewer	Sanitation	HURF	Cap. Proj. Parks	Debt Service	TOTAL
Gen. Fund	$ -	375,000	500,000	3,195,000	-	-	365,000	3,000,000	100,000	$ 7,535,000
Sewer Fund	805,000	-	-	555,000	-	-	-	-	-	1,360,000
Water Fund	1,095,000	-	-	-	1,020,000	-	-	-	-	2,115,000
Sanitation	320,000	-	-	-	-	-	-	-	-	320,000
Photo	495,000	-	495,000	-	-	-	-	-	-	990,000
HURF	-	-	-	195,000	-	-	-	-	-	195,000
TOTAL	$ 2,715,000	375,000	995,000	3,945,000	1,020,000	-	365,000	3,000,000	100,000	$ 12,515,000
Loans:										
Gen. Fund				2,125,000		600,000				$ 2,725,000

Includes Interest Payments from Water and Sanitation.

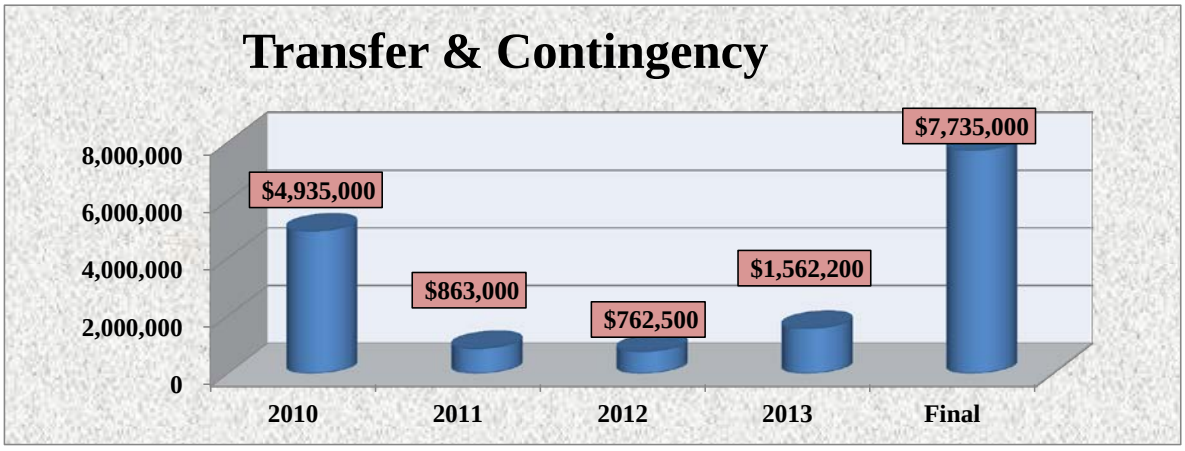
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

* Based on prior year's fund balance.

Percent of General Fund



Total Department Budget



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

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
931	TRANSFER OUT - SENIOR CENTER	**0**	144,898	90,000	0	0
933	TRANSFER OUT - POLICE GRAN	**0**	34,463	58,000	50,000	68,502
934	TRANSFER OUT - FIRE FUND	**0**	0	0	100,000	0
935	TRANSFER OUT - HOME/REHAB	**0**	49,000	1,000	0	0
938	TRANSFER OUT - STREETS(HUR	**365,000**	99,000	300,000	100,000	20,502
940	TRANSFER OUT - WATER FUND	**3,195,000**	0	0	172,500	105,750
941	TRANSFER OUT - CDBG	**0**	0	22,000	0	9,252
943	TRANSFER OUT - STREETS CIP	**500,000**	2,574,684	175,000	0	0
945	TRANSFER OUT - FUND 61	**3,000,000**	0	0	0	0
946	TRANSFER OUT - FUND 58	**0**	0	2,000	67,697	0
947	TRANSFER OUT - COURT FUND	**375,000**	0	0	117,500	113,928
948	TRANSFER OUT - DEBT SERVICE	**100,000**	0	0	0	87,498
949	TRANSFER OUT - SANITATION	**0**	0	0	0	0
920	RESERVE	**200,000**	0	0	30,897	3,355
	TOTALS	**7,735,000**	2,902,045	648,000	638,594	408,787

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	90,000	0	0	0	0	0	0%
0	58,000	50,000	137,000	0	0	(137,000)	-100%
0	0	100,000	0	0	0	0	0%
0	1,000	0	0	0	0	0	0%
0	300,000	100,000	41,000	0	365,000	324,000	790%
0	0	172,500	211,500	0	3,195,000	2,983,500	1411%
0	22,000	0	18,500	0	0	(18,500)	-100%
2,950,000	175,000	0	0	0	500,000	500,000	500000%
0	0	0	0	0	3,000,000	3,000,000	3000000%
0	2,000	67,697	0	0	0	0	0%
0	0	117,500	227,850	0	375,000	147,150	65%
0	0	0	175,000	0	100,000	(75,000)	-43%
0	0	0	0	0	0	0	0%
1,985,000	215,000	154,803	751,350	0	200,000	(551,350)	-73%
4,935,000	863,000	762,500	1,562,200	0	7,735,000	6,172,800	395%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



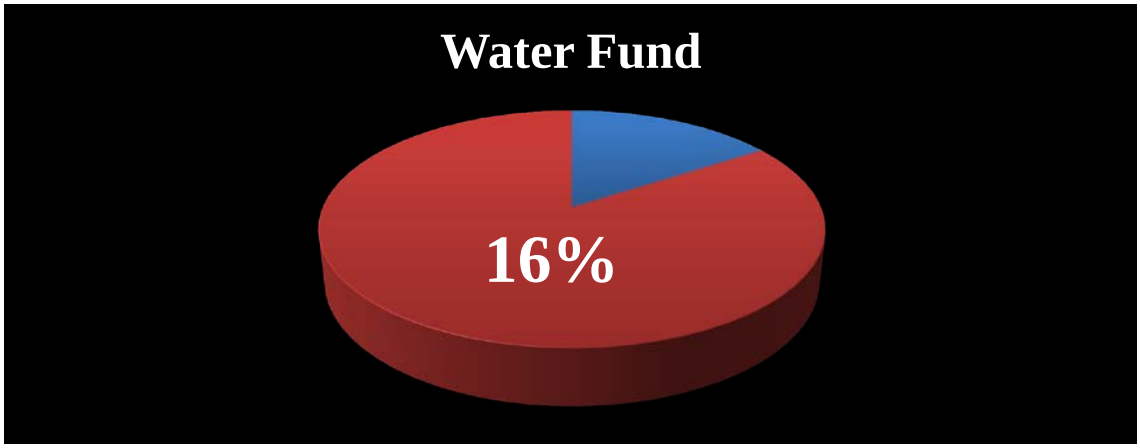
WATER FUND



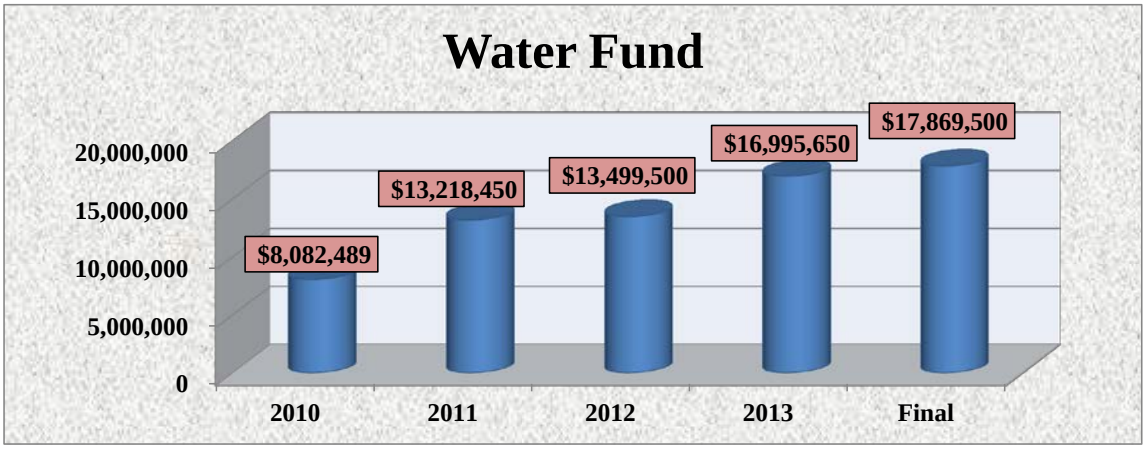
Council Adopted

Final Budget

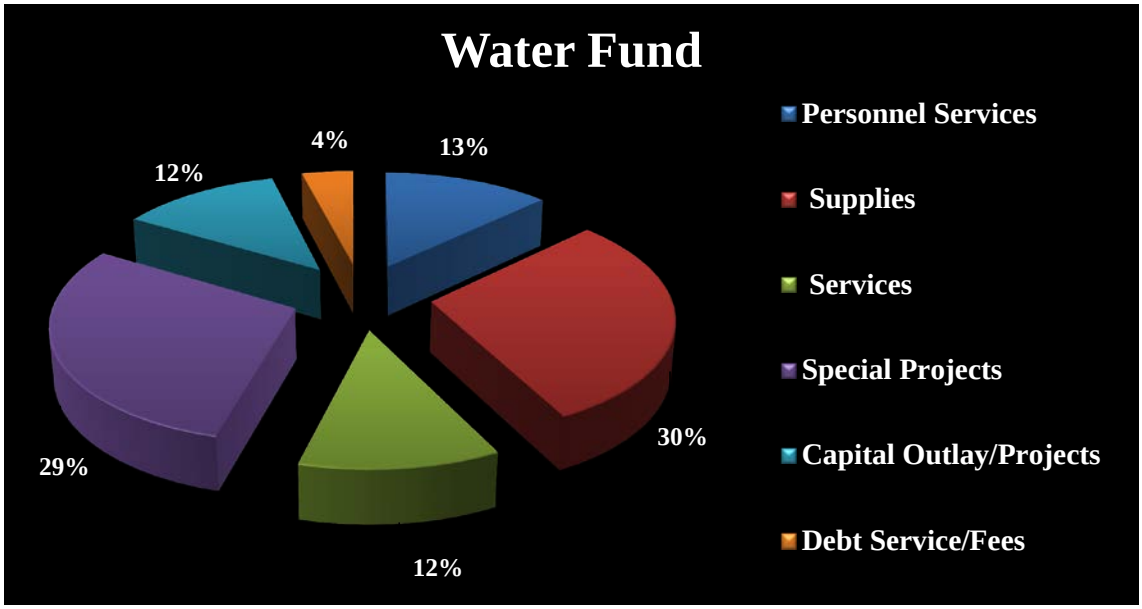
Percent of Citywide Expenditure Budget

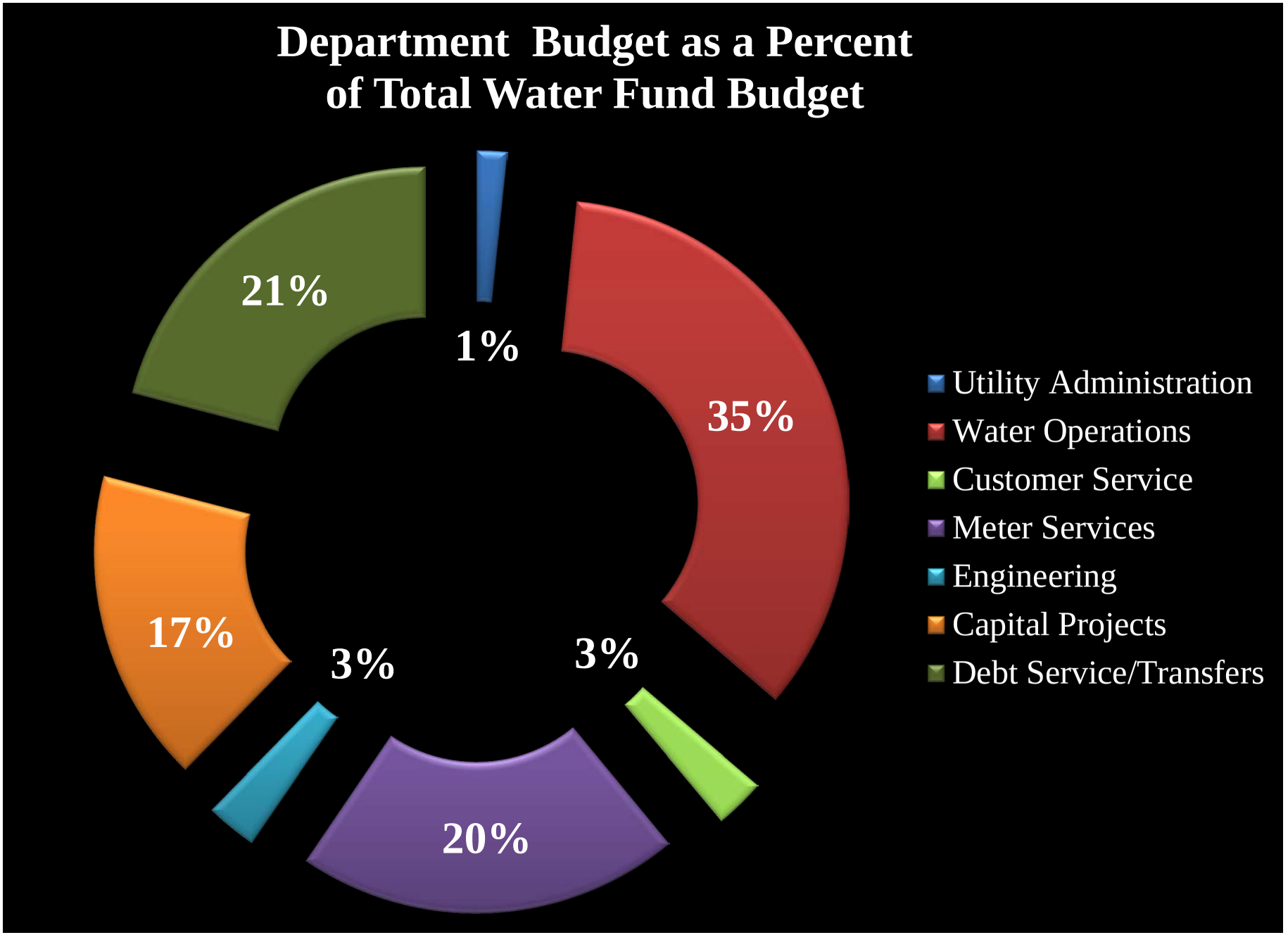


Total Fund Budget



FY 2014 Budgeted Expenditures




Department Budget as a Percent of Total Water Fund Budget
21%
1%
35%
17%
3%
3%
20%
Utility Administration
Water Operations
Customer Service
Meter Services
Engineering
Capital Projects
Debt Service/Transfers

Water Fund Summary
Summary of Revenues and Expenditures by Department

		Actual			
REVENUES	**FY 2014 Final**	**For the Fiscal Year ending June 30, 2010**	**2011**	**2012**	**July - Dec 2013**
Charges for Services	**8,755,000**	6,064,892	6,042,620	6,782,941	4,177,767
Fines and Forfeitures	**180,000**	213,313	155,386	174,539	103,393
Miscellaneous	**10,000**	197,495	648,915	384,154	10,019
Water Fund Revenues before Transfers	**8,945,000**	6,475,700	6,846,921	7,341,634	4,291,179
Lease/Bond Proceeds	**4,550,000**	0	0	0	0
Transfers In	**3,945,000**	0	0	172,500	105,750
Total Water Fund Revenues	**17,440,000**	6,475,700	6,846,921	7,514,134	4,396,929
EXPENDITURES					
Utility Administration	**290,500**	0	0	405,404	173,838
Water Operations	**6,195,500**	4,891,038	2,818,236	3,485,768	1,104,573
Customer Service	**483,000**	457,333	698,377	504,777	248,446
Meter Services	**3,669,000**	314,575	351,516	103,492	52,543
Engineering	**493,500**	373,921	269,383	395,321	195,663
Capital Projects	**3,000,000**	1	2,151,917	2,250,518	1,781,576
Debt Service/Fees	**535,500**	450,132	459,217	429,577	13,568
Water Fund Expenditures before Transfers/Bond Principal	**14,667,000**	6,487,000	6,748,646	7,574,857	3,570,207
Transfers Out	**2,115,000**	2,154,544	1,690,000	1,857,500	618,252
Bond Principal	**1,087,500**	0	0	0	0
Total Water Fund Expenditures	**17,869,500**	8,641,544	8,438,646	9,432,357	4,188,459
Net Revenue over Expenditures	**(429,500)**	(2,165,844)	(1,591,725)	(1,918,223)	208,470

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
6,047,050	6,205,000	6,850,000	8,220,000	8,920,000	8,755,000	535,000	7%
165,000	135,000	135,000	180,000	160,000	180,000	0	0%
47,500	0	980,000	510,000	10,000	10,000	(500,000)	-98%
6,259,550	6,340,000	7,965,000	8,910,000	9,090,000	8,945,000	35,000	0%
2,800,000	0	2,385,000	6,600,000	0	4,550,000	(2,050,000)	-31%
0	0	172,500	211,500	0	3,945,000	3,733,500	1765%
9,059,550	6,340,000	10,522,500	15,721,500	9,090,000	17,440,000	1,718,500	11%
0	0	441,000	358,700	31,000	290,500	(68,200)	-19%
3,065,618	3,229,580	4,062,000	2,985,750	3,535,000	6,195,500	3,209,750	108%
361,927	691,470	465,500	495,001	198,500	483,000	(12,001)	-2%
336,230	386,400	410,500	4,652,999	3,559,000	3,669,000	(983,999)	-21%
376,597	284,000	273,500	502,700	73,500	493,500	(9,200)	-2%
3,046,376	4,750,000	4,337,500	4,650,000	2,640,000	3,000,000	(1,650,000)	-35%
895,741	923,500	672,500	1,080,500	535,500	535,500	(545,000)	-50%
8,082,489	10,264,950	10,662,500	14,725,650	10,572,500	14,667,000	(58,650)	0%
0	1,690,000	1,857,500	1,236,500	2,290,000	2,115,000	878,500	71%
0	1,263,500	979,500	1,033,500	751,000	1,087,500	54,000	5%
8,082,489	13,218,450	13,499,500	16,995,650	13,613,500	17,869,500	873,850	5%
977,061	(6,878,450)	(2,977,000)	(1,274,150)	(4,523,500)	(429,500)	844,650	-66%

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

SUMMARY OF REVENUES		Actual			
	FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category Description	Final	2010	2011	2012	2013
Charges for Services	**8,755,000**	6,064,892	6,042,620	6,782,941	4,177,767
Fines and Forfeitures	**180,000**	213,313	155,386	174,539	103,393
Miscellaneous	**10,000**	197,495	648,915	384,154	10,019
Bond Proceeds	**4,550,000**	0	0	0	0
Transfers In	**3,945,000**	0	0	172,500	105,750
TOTAL	**17,440,000**	6,475,700	6,846,921	7,514,134	4,396,929

		Actual			
	FY 2014	For the Fiscal Year ending June 30,			July - Dec
	Final	2010	2011	2012	2013
100 WATER SERVICE CHARGES	**8,085,000**	5,922,344	5,893,672	6,404,499	3,822,440
110 CONSTRUCTION WATER	**0**	75	75	150	0
130 WATER RECHARGE FEE	**310,000**	0	0	0	154,617
140 TURN OFF/ON FEES	**250,000**	79,876	92,419	267,578	139,308
145 DOOR NOTICE FEES	**0**	736	186	4	199
150 NEW WATER ACCOUNTS	**80,000**	39,650	29,595	84,974	45,980
170 LATE FEE	**180,000**	212,577	155,200	174,535	103,194
200 IRRIGATION WATER	**20,000**	13,317	11,279	16,900	10,362
400 NEW METERS	**10,000**	9,630	13,030	7,140	5,060
499 WATER IMPACT FEES	**0**	37,532	43,740	37,742	0
500 WATER CONNECT FEES	**0**	0	2,550	1,700	0
520 COLLECTION AGENCY REVENUE	**0**	72	96	22	0
522 DIRECT COLLECTION REVENUE	**0**	519	23	1	0
550 REIMBURSEMENTS	**0**	136,491	193	0	0
552 GRANTS	**0**	39	0	0	0
842 INTEREST REVENUE	**0**	10,981	5,101	5,548	3,587
850 CONTRIBUTIONS	**0**	0	582,212	328,582	0
940 CASH OVER/SHORT ACCOUNT	**0**	4,913	(1,487)	(209)	107
950 UNCLASSIFED REVENUE	**10,000**	6,948	25,676	10,783	6,325
755 RECOVERY FROM PRIOR YEAR	**0**	0	(6,639)	1,685	0
501 BOND PROCEEDS	**4,550,000**	0	0	0	0
970 TRANSFER IN	**3,945,000**	0	0	172,500	105,750
TOTALS	**17,440,000**	6,475,700	6,846,921	7,514,134	4,396,929

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
6,047,050	6,205,000	6,850,000	8,220,000	8,920,000	8,755,000	535,000	7%
165,000	135,000	135,000	180,000	160,000	180,000	0	0%
47,500	0	980,000	510,000	10,000	10,000	(500,000)	-98%
2,800,000	0	2,385,000	6,600,000	0	4,550,000	(2,050,000)	-31%
0	0	172,500	211,500	0	3,945,000	3,733,500	1765%
9,059,550	6,340,000	10,522,500	15,721,500	9,090,000	17,440,000	1,718,500	11%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
5,955,650	6,100,000	6,710,000	7,800,000	8,250,000	8,085,000	285,000	4%
400	0	0	0	0	0	0	0%
0	0	0	0	310,000	310,000	310,000	310000%
50,000	50,000	80,000	300,000	250,000	250,000	(50,000)	-17%
40,000	0	0	0	0	0	0	0%
20,000	30,000	30,000	80,000	80,000	80,000	0	0%
125,000	135,000	135,000	180,000	160,000	180,000	0	0%
11,000	15,000	10,000	30,000	20,000	20,000	(10,000)	-33%
10,000	10,000	20,000	10,000	10,000	10,000	0	0%
20,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	500,000	0	0	(500,000)	-100%
25,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	0	980,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
2,800,000	0	2,385,000	6,600,000	0	4,550,000	(2,050,000)	-31%
0	0	172,500	211,500	0	3,945,000	3,733,500	1765%
9,059,550	6,340,000	10,522,500	15,721,500	9,090,000	17,440,000	1,718,500	11%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



UTILITIES ADMINISTRATION

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

UTILITIES ADMINISTRATION

Net Change from Previous Budget:

(68,200)	-19%

Significant Changes:

- Decrease in personnel cost due to reduction of FTE. Moved to Engineering.



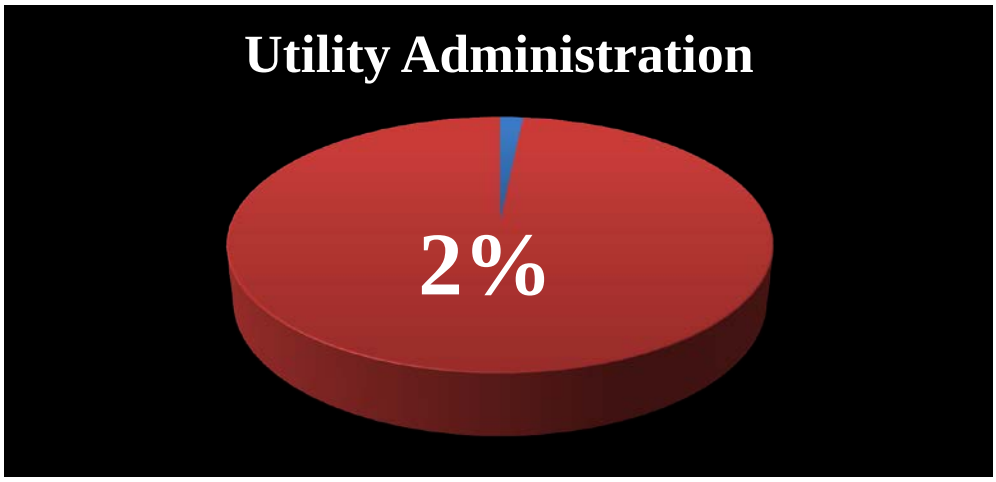
Capital Items:

- No capital was requested this year for this department.

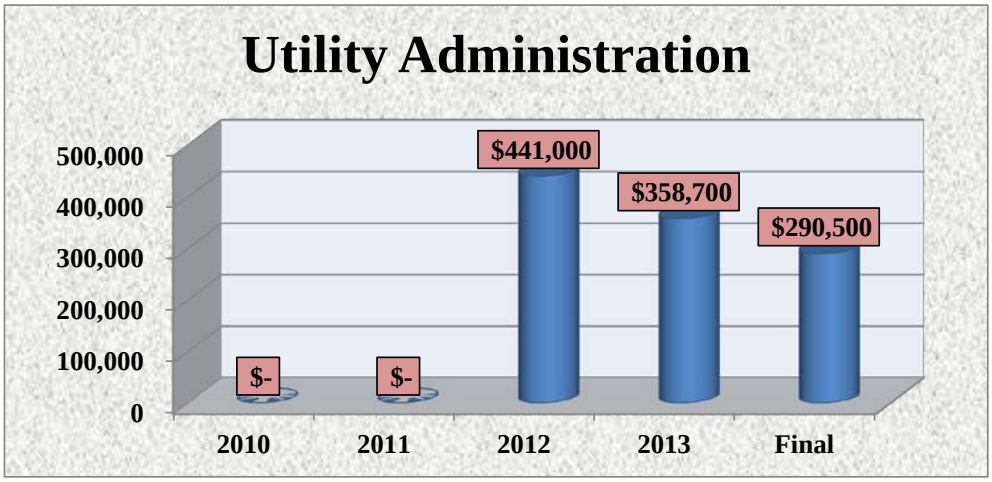
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	4	3	2
Filled	0	0	4	3	

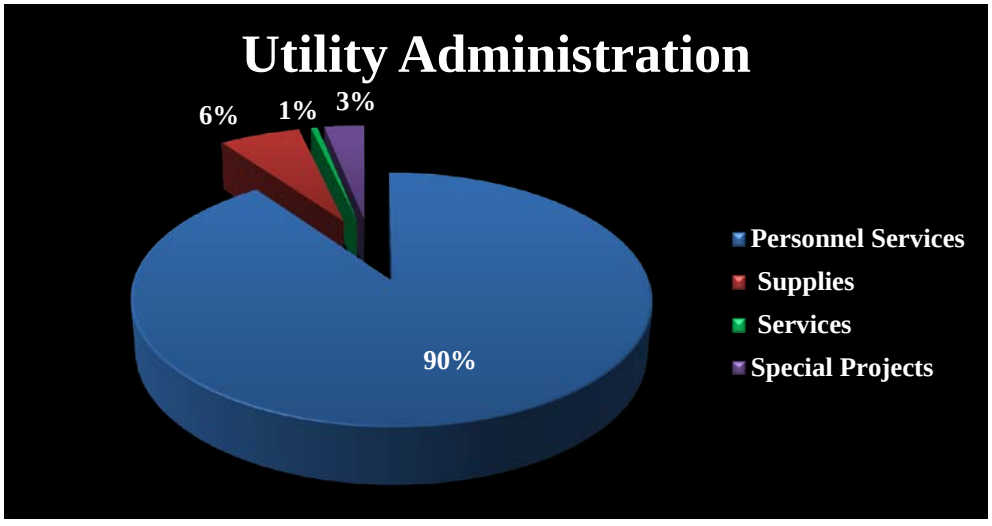
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**262,000**	0	0	383,663	171,959
200	**Supplies**	**18,000**	0	0	21,741	1,819
300	**Services**	**1,500**	0	0	0	60
400	**Special Projects**	**9,000**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**290,500**	0	0	405,404	173,838

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**202,114**	0	0	290,238	132,643
111	OVERTIME	**0**	0	0	61	20
120	HEALTH-LIFE-DENTAL INSURAN	**17,193**	0	0	38,772	13,945
130	SOCIAL SECURITY CONTRIBUTI	**12,459**	0	0	16,833	7,937
131	MEDICARE CONTRIBUTION	**2,931**	0	0	3,937	1,856
132	ASRS CONTRIBUTION	**23,324**	0	0	31,222	14,779
140	COMPENSATION INSURANCE	**2,747**	0	0	1,510	480
141	UNEMPLOYMENT INSURANCE	**517**	0	0	1,090	299
142	AZ JOB TRAINING TAX	**715**	0	0	0	0
230	OFFICE SUPPLIES	**18,000**	0	0	21,741	1,819
370	DUES-MEMBERSHIPS-FEES	**1,500**	0	0	0	60
436	RATE STUDY	**9,000**	0	0	0	0
	TOTALS	**290,500**	0	0	405,404	173,838

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	420,000	330,000	0	262,000	(68,000)	-21%
0	0	21,000	19,700	20,000	18,000	(1,700)	-9%
0	0	0	0	2,000	1,500	1,500	1500%
0	0	0	9,000	9,000	9,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	441,000	358,700	31,000	290,500	(68,200)	-19%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	321,000	249,839	0	202,114	(47,725)	-19%
0	0	0	0	0	0	0	0%
0	0	37,000	28,245	0	17,193	(11,052)	-39%
0	0	19,000	15,490	0	12,459	(3,031)	-20%
0	0	5,000	3,623	0	2,931	(692)	-19%
0	0	34,500	27,857	0	23,324	(4,533)	-16%
0	0	3,000	2,523	0	2,747	224	9%
0	0	500	336	0	517	181	54%
0	0	0	2,087	0	715	(1,372)	-66%
0	0	21,000	19,700	20,000	18,000	(1,700)	-9%
0	0	0	0	2,000	1,500	1,500	1500%
0	0	0	9,000	9,000	9,000	0	0%
0	0	441,000	358,700	31,000	290,500	(68,200)	-19%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



WATER OPERATIONS

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

WATER OPERATIONS

Net Change from Previous Budget:

3,209,750	108%

Significant Changes:

- $3,000,000 transfer from the General Fund for purchased of CAP water.
- Increase for assured water.
- Increase in permit fees.
- Increase in cost for water used by City.



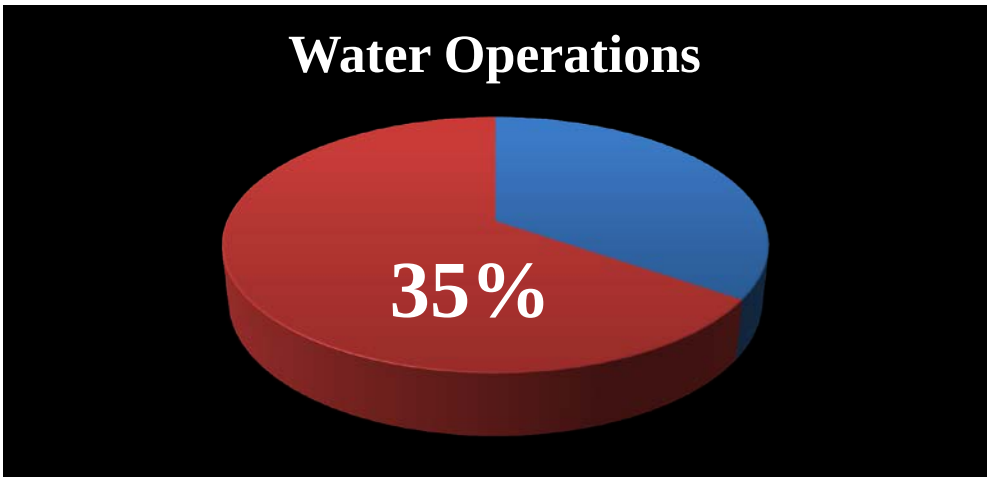
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
EQUIPMENT	Replace well pumps and motors if one fails or meets life cycle and cannot be salvaged	R	$50,000

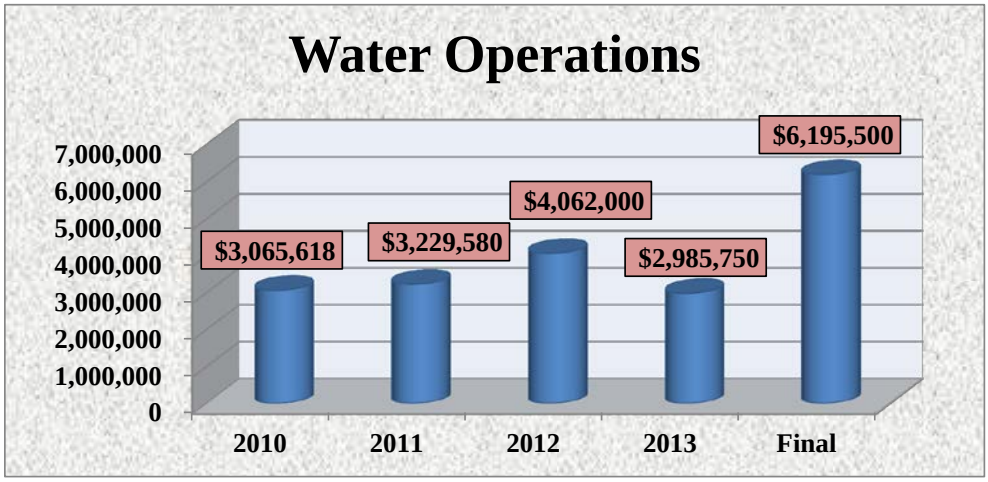
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	9	9	9	8	9
Filled	9	9	9	8	

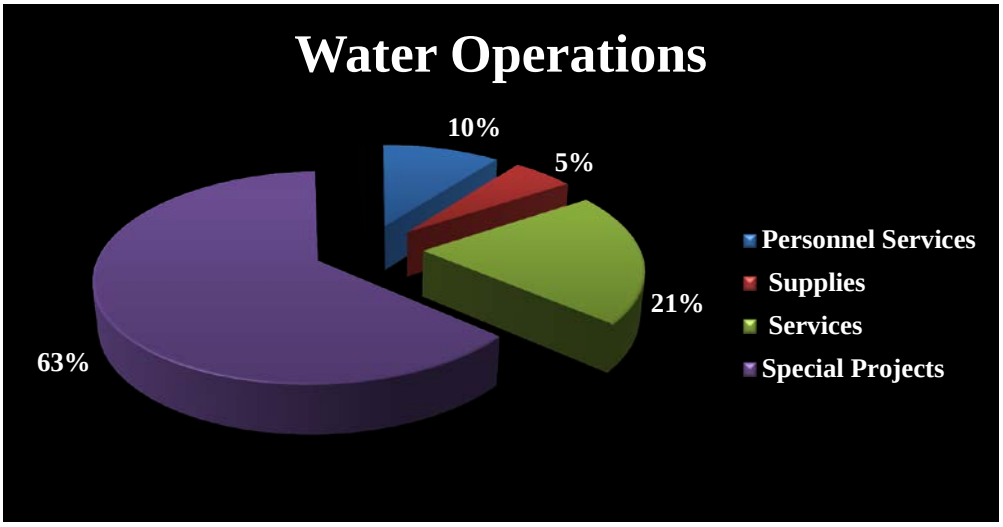
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**639,000**	670,212	617,674	520,863	271,233
200	**Supplies**	**334,000**	256,380	248,716	239,954	102,707
300	**Services**	**1,277,500**	2,742,307	1,100,740	959,483	554,494
400	**Special Projects**	**3,895,000**	1,222,139	851,106	1,765,468	165,748
600	**Capital Outlay/Projects**	**50,000**	0	0	0	10,391
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**6,195,500**	4,891,038	2,818,236	3,485,768	1,104,573

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**446,577**	459,968	432,996	364,976	187,588
111	OVERTIME	**6,000**	24,123	6,223	5,298	6,916
117	COMPTIME	**0**	2,982	2,931	2,319	1,406
120	HEALTH-LIFE-DENTAL INSURAN	**88,731**	82,582	83,843	73,502	35,939
123	ON CALL PAY	**0**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	**27,688**	28,867	27,112	21,021	11,551
131	MEDICARE CONTRIBUTION	**6,475**	6,751	6,341	4,916	2,701
132	ASRS CONTRIBUTION	**51,535**	45,573	44,680	38,604	21,651
140	WORKERS COMPENSATION	**20,218**	18,169	12,386	9,140	2,787
141	UNEMPLOYMENT INSURANCE	**2,584**	1,134	1,162	2,511	694
142	AZ JOB TRAINING TAX	**4,192**	63	0	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	0	0	(1,424)	0
199	LABOR DISTRIBUTION	**(15,000)**	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**4,000**	3,448	2,912	4,890	642
211	FUEL AND LUBRICANTS	**30,000**	28,178	28,758	31,947	15,306
213	SAFETY EQUIPMENT/SUPPLIES	**4,000**	3,425	3,201	3,344	2,874
221	PIPES AND FITTINGS	**40,000**	55,106	54,962	37,210	18,014
222	CHEMICAL EXPENSE	**34,000**	24,173	18,873	10,935	337
225	ASPHALT/COAL MATERIAL	**2,500**	1,526	5,513	2,063	1,102
226	FIRE HYDRANTS/PARTS	**8,000**	16,231	4,087	8,172	3,464
230	OFFICE SUPPLIES	**2,000**	2,717	696	162	62
232	COMPUTER/PRINTER SUPPLIES	**500**	177	605	248	0
233	UNIFORMS	**2,000**	3,020	1,732	1,727	898
237	EQUIPMENT/FURNITURE PURCHA	**4,000**	201	3,812	2,381	877
249	OPERATING MATERIAL & SUPP	**1,000**	1,623	1,119	512	21
250	BUILDING MAINTENANCE/REPAI	**1,500**	1,282	612	55	0
251	COMPUTER/PRINTER MAINTENAN	**500**	0	22	0	0
253	VEHICLE MAINTENANCE/REPAIR	**22,500**	15,459	15,499	13,984	5,740
255	WELL SITE MAINT/REPAIRS	**175,000**	99,278	105,058	122,179	53,086
269	OTHER MAINTENANCE/REPAIRS	**2,500**	536	1,255	145	284
311	PROFESSIONAL SERVICES	**27,000**	20,870	50,803	10,088	7,725
312	LEGAL SERVICES	**10,000**	38,170	5,519	945	0
313	CONTRACTED SERVICES	**112,500**	54,742	152,685	111,034	41,933
314	LIABILITY INSURANCE	**178,000**	170,353	170,893	149,602	112,617
320	MEDICAL/DRUG EXAMS & TESTI	**3,000**	0	0	0	0
325	TECH/SOFTWARE SUPPORT	**15,500**	4,137	7,031	13,597	8,611
326	LICENSE AND PERMITS	**16,500**	12,270	8,070	9,370	4,430
328	EQUIPMENT RENT/LEASES	**5,000**	495	4,052	296	0
333	SAMPLING/TESTING	**40,000**	28,319	27,790	12,158	3,590
340	ANNUAL WATER FEES	**48,000**	0	0	60,649	0
347	MISCELLANEOUS EXPENSES	**0**	0	0	(3,629)	0
350	TRAVEL AND PER DIEM	**0**	6	7	0	0
351	CONFERENCE, SEMINAR & TRAI	**2,500**	5,088	1,400	142	325
360	PRINTING COST	**3,500**	3,119	2,624	2,473	0
362	MAILING COST	**3,000**	235	190	25	3
370	DUES-MEMBERSHIPS-FEES	**8,000**	6,385	6,534	4,638	3,842
375	PROPERTY TAXES	**0**	194	186	457	0
377	MISCELLANEOUS EXPENSES	**0**	2,022	15,000	1	0
381	CELL PHONE/PAGER EXPENSE	**8,000**	5,210	6,409	4,956	2,953
383	TRASH SERVICE	**0**	0	0	0	0
385	BUILDING WATER SERVICE	**60,000**	0	41,157	21,105	23,242
386	LANDSCAPING/IRRIGATION	**280,500**	19	197,881	177,503	138,981
387	WELL SITE ELECTRICITY	**456,500**	350,348	402,509	384,073	206,232
398	DEPRECIATION EXPENSE	**0**	2,040,325	0	0	0
482	ASSURED WATER SUPPLY	**3,895,000**	1,222,139	851,106	1,765,468	165,748
617	EQUIPMENT PURCHASE	**50,000**	0	0	0	0
	TOTALS	**6,195,500**	4,891,038	2,818,236	3,485,768	1,094,172

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
683,618	657,500	640,000	577,000	20,000	639,000	62,000	11%
442,500	430,000	325,500	333,250	352,000	334,000	750	0%
890,500	1,242,080	1,271,500	1,230,500	2,268,000	1,277,500	47,000	4%
1,049,000	860,000	1,825,000	800,000	895,000	3,895,000	3,095,000	387%
0	40,000	0	45,000	0	50,000	5,000	11%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,065,618	3,229,580	4,062,000	2,985,750	3,535,000	6,195,500	3,209,750	108%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
454,167	457,500	457,500	382,206	0	446,577	64,371	17%
26,000	9,000	0	5,000	5,000	6,000	1,000	20%
0	0	0	0	0	0	0	0%
83,586	89,500	83,000	82,676	0	88,731	6,055	7%
13,500	0	0	0	0	0	0	0%
30,607	29,000	28,500	23,697	0	27,688	3,991	17%
7,158	7,000	7,000	5,542	0	6,475	933	17%
46,405	45,000	49,500	42,616	0	51,535	8,919	21%
21,097	19,500	13,500	16,311	0	20,218	3,907	24%
1,008	1,000	1,000	896	0	2,584	1,688	188%
90	0	0	3,056	0	4,192	1,136	37%
0	0	0	0	0	0	0	0%
0	0	0	15,000	15,000	(15,000)	(30,000)	-200%
5,000	4,000	4,000	4,000	4,000	4,000	0	0%
36,000	36,000	26,000	32,000	35,000	30,000	(2,000)	-6%
5,000	5,000	4,500	4,500	4,000	4,000	(500)	-11%
55,000	60,000	40,000	40,000	40,000	40,000	0	0%
25,000	24,000	25,000	29,950	34,000	34,000	4,050	14%
15,000	5,000	4,000	2,000	2,500	2,500	500	25%
10,000	9,500	6,500	8,000	8,000	8,000	0	0%
3,000	3,000	2,000	2,000	2,000	2,000	0	0%
0	1,000	500	500	500	500	0	0%
10,000	6,000	2,000	1,500	2,000	2,000	500	33%
0	0	5,000	5,000	5,000	4,000	(1,000)	-20%
3,000	2,500	2,500	1,000	1,000	1,000	0	0%
0	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
18,000	17,000	17,000	22,500	22,500	22,500	0	0%
250,000	250,000	184,500	175,800	187,000	175,000	(800)	0%
7,000	5,000	0	2,500	2,500	2,500	0	0%
80,000	80,000	30,000	27,000	27,000	27,000	0	0%
10,000	20,000	20,000	11,500	11,500	10,000	(1,500)	-13%
60,000	110,000	115,000	112,500	1,112,500	112,500	0	0%
195,000	195,000	180,000	178,000	178,000	178,000	0	0%
7,000	500	0	1,000	3,000	3,000	2,000	200%
10,000	19,000	19,000	15,500	15,500	15,500	0	0%
8,000	13,800	14,000	17,100	16,500	16,500	(600)	-4%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
55,000	55,000	31,000	56,300	40,000	40,000	(16,300)	-29%
20,000	20,000	65,000	0	48,000	48,000	48,000	48000%
0	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
7,000	0	2,500	2,500	2,500	2,500	0	0%
3,000	3,500	3,500	3,100	3,500	3,500	400	13%
4,000	4,000	4,000	4,000	3,000	3,000	(1,000)	-25%
5,000	0	5,500	6,200	6,500	8,000	1,800	29%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,500	4,800	5,000	5,000	8,000	8,000	3,000	60%
1,000	1,000	0	0	0	0	0	0%
0	18,030	60,000	48,800	50,000	60,000	11,200	23%
15,000	213,450	277,000	280,250	280,500	280,500	250	0%
400,000	479,000	435,000	456,750	457,000	456,500	(250)	0%
0	0	0	0	0	0	0	0%
1,049,000	860,000	1,825,000	800,000	895,000	3,895,000	3,095,000	387%
0	40,000	0	45,000	0	50,000	5,000	11%
3,065,618	3,229,580	4,062,000	2,985,750	3,535,000	6,195,500	3,209,750	108%

THIS PAGE INTENTIONALLY LEFT BLANK

CUSTOMER SERVICE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CUSTOMER SERVICE

Net Change from Previous Budget:

(12,001)	-2%

Significant Changes:

- Personnel costs decreased $17,000 due to changes in personnel.
- Xpress Billpay (on-line credit card service), APS (billing service), and armored car service costs have increased.



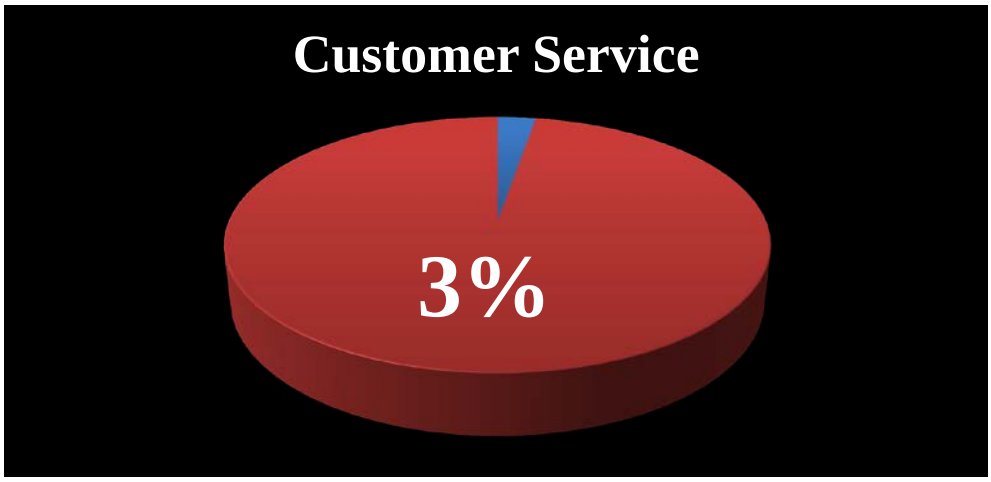
Capital Items:

- No capital was included.

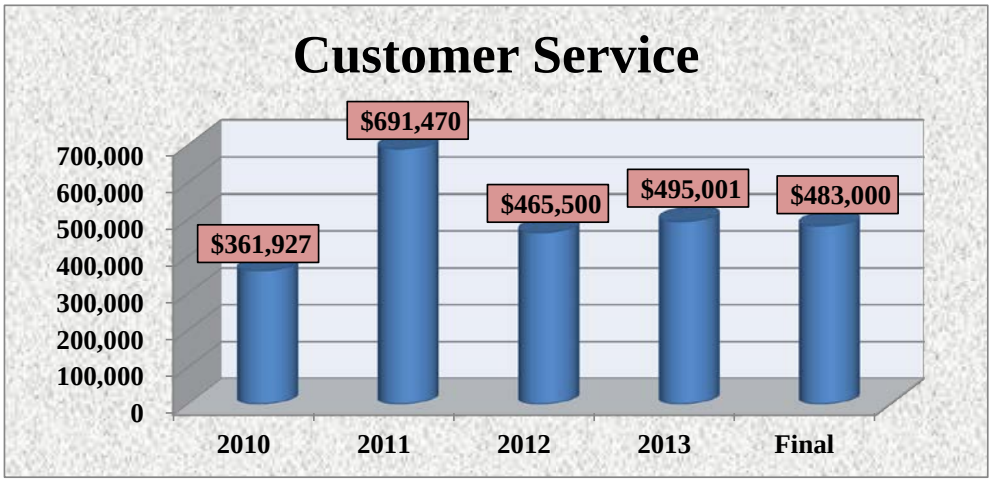
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	4	5	4	4.5	4.5
Filled	4	5	4	4.5	

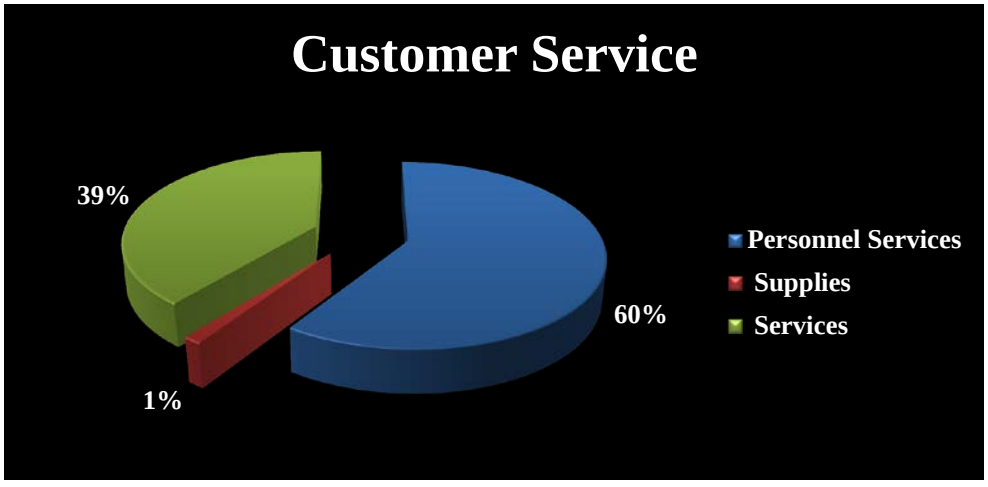
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**287,000**	266,971	380,625	296,160	157,716
200	**Supplies**	**6,500**	20,915	8,455	8,074	3,099
300	**Services**	**189,500**	169,447	186,997	168,943	87,631
400	**Special Projects**	**0**	0	122,300	31,600	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**483,000**	457,333	698,377	504,777	248,446

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**213,786**	194,688	283,595	217,021	118,646
111	OVERTIME	**2,000**	8,387	0	264	474
117	COMPTIME	**0**	0	0	350	225
120	HEALTH-LIFE-DENTAL INSURAN	**28,044**	29,401	46,935	39,451	18,407
130	SOCIAL SECURITY CONTRIBUTI	**13,255**	11,908	16,697	12,564	6,964
131	MEDICARE CONTRIBUTION	**3,100**	2,785	3,905	2,938	1,629
132	ASRS CONTRIBUTION	**22,431**	18,679	28,262	21,402	10,934
140	WORKERS COMPENSATION	**548**	423	566	391	120
141	UNEMPLOYMENT INSURANCE	**1,292**	662	665	1,779	317
142	AZ JOB TRAINING TAX	**2,544**	38	0	0	0
213	SAFETY EQUIPMENT/SUPPLIES	**0**	431	0	0	0
230	OFFICE SUPPLIES	**1,500**	3,322	1,997	1,873	786
232	COMPUTER/PRINTER SUPPLIES	**1,000**	2,621	1,911	1,842	1,165
233	UNIFORMS	**0**	1,536	1,093	832	0
237	EQUIPMENT PURCHASE	**0**	7,976	564	0	0
248	SOFTWARE PURCHASE	**0**	2,700	0	0	0
249	OPERATING MATERIAL & SUPPL	**1,000**	1,747	458	889	0
266	POSTAGE EQUIP RENTAL FEES/	**2,500**	525	2,432	2,378	1,148
269	OTHER MAINTENANCE/REPAIRS	**500**	57	0	260	0
313	CONTRACTED SERVICES	**45,000**	13,095	41,728	45,694	24,671
325	TECH/SOFTWARE SUPPORT	**9,000**	8,397	8,522	8,621	4,380
331	TELECHECK SERVICES	**0**	6,305	593	0	0
338	ARMORED CAR SERVICES	**6,000**	3,545	4,902	5,314	2,154
343	STORAGE FACILITY RENTAL	**0**	2,395	812	1,624	812
349	OTHER OUTSIDE SERVICES	**0**	21,180	0	0	0
350	TRAVEL AND PER DIEM	**0**	11	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	2,520	179	107	0
360	PRINTING COST	**3,000**	4,956	1,864	3,359	1,484
362	MAILING COST	**1,500**	3,512	1,422	1,280	657
363	MAILING COST-UTILITY BILLI	**53,000**	59,146	52,569	50,094	21,113
372	BANK CHARGES/MERCHANT SVC	**55,000**	29,840	59,876	39,319	23,873
373	BANK CHARGES/LOCKBOX	**14,000**	11,696	11,347	11,928	6,642
381	CELL PHONE/PAGER EXPENSE	**2,000**	2,849	2,717	1,603	1,845
395	COLLECTION SERVICES	**1,000**	0	466	0	0
436	RATE STUDY	**0**	0	122,300	31,600	0
617	EQUIPMENT PURCHASE	**0**	0	0	0	0
	TOTALS	**483,000**	457,333	698,377	504,777	248,446

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
199,467	385,500	274,500	304,001	1,000	287,000	(17,001)	-6%
5,660	9,200	9,000	7,400	7,000	6,500	(900)	-12%
156,800	162,300	177,000	183,600	190,500	189,500	5,900	3%
0	134,470	5,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
361,927	691,470	465,500	495,001	198,500	483,000	(12,001)	-2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
127,816	284,500	200,500	219,969	0	213,786	(6,183)	-3%
20,000	4,500	0	1,000	1,000	2,000	1,000	100%
0	0	0	0	0	0	0	0%
25,689	44,500	36,000	38,728	0	28,044	(10,684)	-28%
9,165	18,000	12,500	13,638	0	13,255	(383)	-3%
2,143	4,500	3,000	3,190	0	3,100	(90)	-3%
13,895	28,000	21,500	22,781	0	22,431	(350)	-2%
393	1,000	500	524	0	548	24	5%
336	500	500	560	0	1,292	732	131%
30	0	0	3,611	0	2,544	(1,067)	-30%
0	0	0	0	0	0	0	0%
3,150	3,100	2,000	1,500	1,500	1,500	0	0%
910	900	2,000	1,500	1,500	1,000	(500)	-33%
0	1,800	1,000	400	0	0	(400)	-100%
0	1,800	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,100	1,100	1,000	1,000	1,000	1,000	0	0%
0	0	2,500	2,500	2,500	2,500	0	0%
500	500	500	500	500	500	0	0%
24,000	30,500	35,000	40,000	45,000	45,000	5,000	13%
7,000	6,500	9,000	9,000	9,000	9,000	0	0%
10,000	10,000	0	0	0	0	0	0%
2,400	4,800	5,000	5,500	5,500	6,000	500	9%
1,000	1,600	0	0	0	0	0	0%
14,000	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
7,500	12,000	7,000	3,000	3,000	3,000	0	0%
1,800	1,800	2,000	1,100	1,000	1,500	400	36%
48,000	55,000	50,000	53,000	53,000	53,000	0	0%
24,000	24,000	52,000	55,000	57,000	55,000	0	0%
12,000	12,000	14,000	14,000	14,000	14,000	0	0%
1,600	1,600	2,000	2,000	2,000	2,000	0	0%
500	2,500	1,000	1,000	1,000	1,000	0	0%
0	134,470	5,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
361,927	691,470	465,500	495,001	198,500	483,000	(12,001)	-2%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

METER SERVICES

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

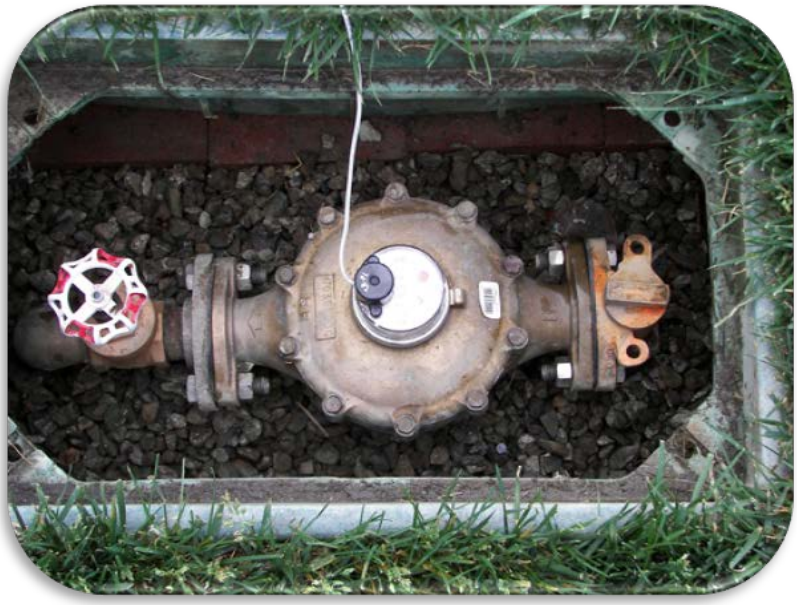
METER SERVICES

Net Change from Previous Budget:

(983,999)	-21%

Significant Changes

- The $3,500,000 Citywide Meter Replacement program is being carried forward from FY 2013.
- $1,000,000 moved to Capital Projects for water line.



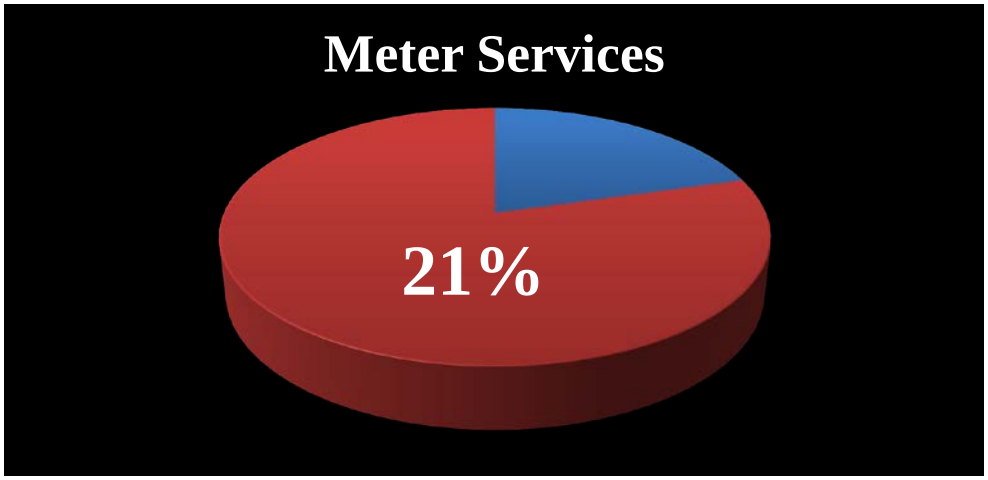
Capital Items

- No capital was included.

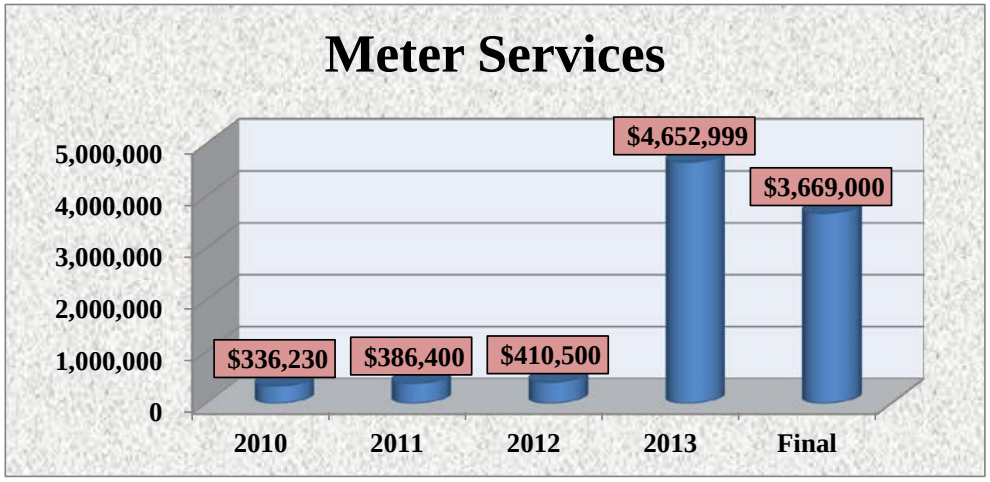
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	2	2	2	2	2
Filled	2	2	2	2	

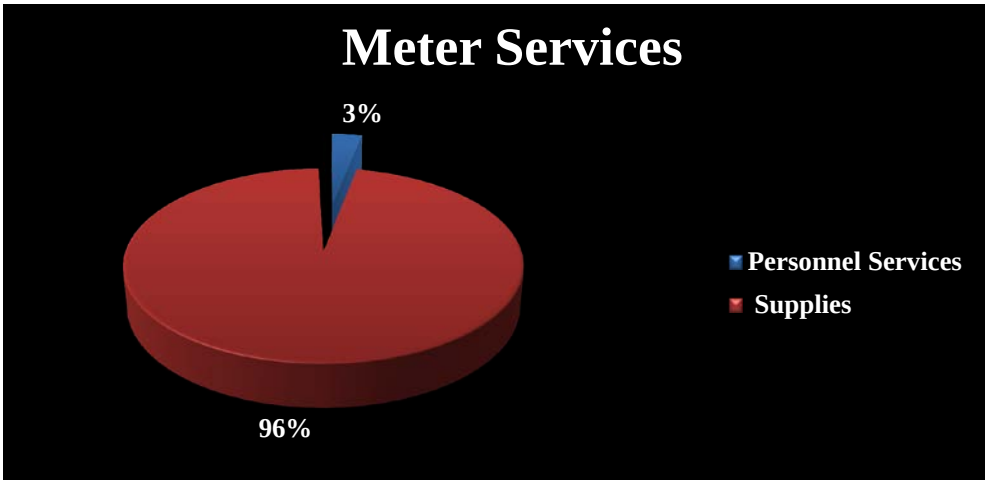
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**112,000**	78,288	90,483	80,571	43,818
200	**Supplies**	**3,539,000**	88,970	260,007	22,754	6,832
300	**Services**	**18,000**	147,317	1,026	167	1,893
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**3,669,000**	314,575	351,516	103,492	52,543

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**66,929**	55,331	63,777	52,547	29,666
111	OVERTIME	**3,000**	976	250	3,335	2,104
117	COMP TIME	**0**	0	0	97	0
120	HEALTH-LIFE-DENTAL INSURAN	**22,334**	10,016	13,412	12,746	5,553
130	SOCIAL SECURITY CONTRIBUTI	**4,150**	3,297	3,809	3,229	1,860
131	MEDICARE CONTRIBUTION	**970**	770	891	755	435
132	ASRS CONTRIBUTION	**7,724**	5,209	6,240	5,855	3,533
140	WORKERS COMPENSATION	**3,030**	2,226	1,835	1,413	359
141	UNEMPLOYMENT INSURANCE	**1,034**	436	269	594	308
142	AZ JOB TRAINING TAX	**2,830**	27	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	1,111	511	1,489	0
211	FUEL AND LUBRICANTS	**6,000**	0	5,107	6,647	2,994
213	SAFETY EQUIPMENT/SUPPLIES	**500**	97	150	723	300
220	METER/PARTS/CALIBRATION	**3,522,000**	83,933	218,399	3,768	0
221	PIPES AND FITTINGS	**5,000**	0	32,219	1,024	148
233	UNIFORMS	**500**	354	301	327	162
237	EQUIPMENT PURCHASE	**0**	0	481	0	0
249	OPERATING MATERIAL & SUPPL	**500**	0	164	509	13
253	VEHICLE MAINTENANCE/REPAIR	**3,000**	3,475	2,675	8,267	3,215
313	CONTRACTED SERVICES	**2,000**	145,319	39	123	1,893
325	TECH/SOFTWARE SUPPORT	**15,000**	0	0	0	0
343	STORAGE FACILITY RENTAL	**0**	1,025	0	0	0
349	OTHER OUTSIDE SERVICES	**0**	0	0	44	0
351	CONFERENCE, SEMINAR & TRAI	**0**	310	0	0	0
360	PRINTING COST	**0**	0	987	0	0
381	CELL PHONE/PAGER EXPENSE	**1,000**	663	0	0	0
650	VEHICLE PURCHASE	**0**	0	0	0	0
	TOTALS	**3,669,000**	314,575	351,516	103,492	52,543

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	96,500	103,500	95,999	2,000	112,000	16,001	17%
60,000	273,900	274,000	4,539,000	3,539,000	3,539,000	(1,000,000)	-22%
234,230	16,000	13,000	18,000	18,000	18,000	0	0%
0	0	0	0	0	0	0	0%
42,000	0	20,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
336,230	386,400	410,500	4,652,999	3,559,000	3,669,000	(983,999)	-21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	69,500	67,500	66,279	0	66,929	650	1%
0	2,000	0	2,000	2,000	3,000	1,000	50%
0	0	0	0	0	0	0	0%
0	11,500	20,500	11,164	0	22,334	11,170	100%
0	4,500	4,500	4,109	0	4,150	41	1%
0	1,000	1,000	961	0	970	9	1%
0	7,000	7,500	7,390	0	7,724	334	5%
0	500	2,000	2,828	0	3,030	202	7%
0	500	500	224	0	1,034	810	361%
0	0	0	1,044	0	2,830	1,786	171%
0	1,500	1,500	1,500	1,500	1,500	0	0%
0	6,000	6,000	6,000	6,000	6,000	0	0%
0	1,000	1,000	500	500	500	0	0%
60,000	260,000	234,500	4,522,000	3,522,000	3,522,000	(1,000,000)	-22%
0	0	27,000	5,000	5,000	5,000	0	0%
0	900	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	2,000	500	500	500	500	0	0%
0	2,500	3,000	3,000	3,000	3,000	0	0%
232,230	15,000	12,000	2,000	2,000	2,000	0	0%
0	0	0	15,000	15,000	15,000	0	0%
1,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
42,000	0	20,000	0	0	0	0	0%
336,230	386,400	410,500	4,652,999	3,559,000	3,669,000	(983,999)	-21%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



ENGINEERING

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

ENGINEERING

Net Change from Previous Budget:

(9,200)	-2%

Significant Changes:

- Personnel costs decreased due to changes in personnel.
    - Deleted 1 FTE for City Engineer (combined with Community Development Director) and,
    - Moved 1 FTE in from Utilities Administration (GIS Technician).



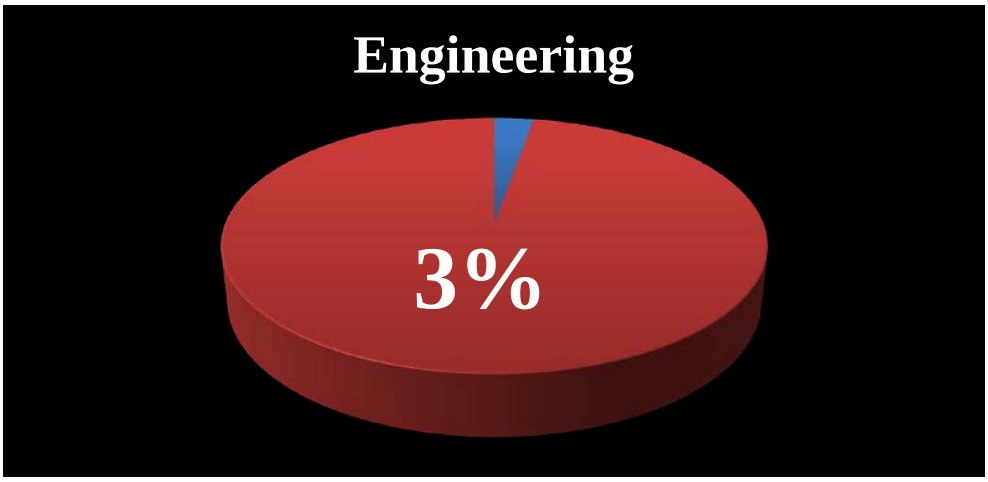
Capital Items:

- No capital was included.

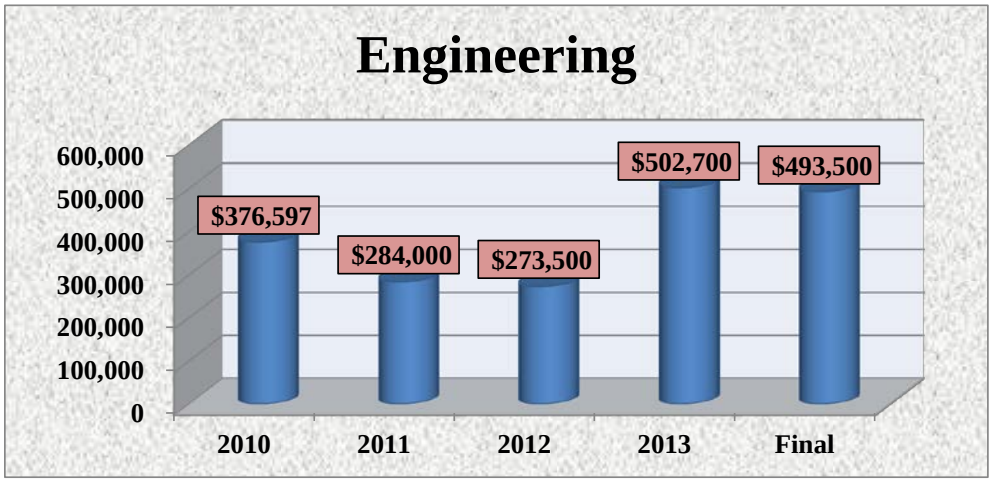
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	4	4	3	5	5
Filled	4	4	3	4	

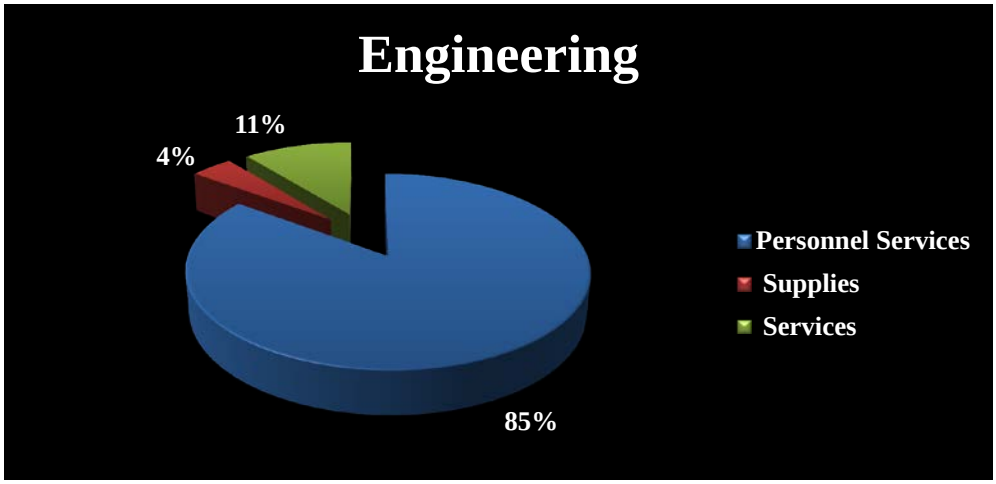
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**420,000**	357,614	248,434	380,336	188,299
200	**Supplies**	**20,500**	12,379	7,101	8,109	4,626
300	**Services**	**53,000**	3,928	13,848	6,876	2,738
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**493,500**	373,921	269,383	395,321	195,663

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
110	SALARIES AND WAGES	**312,276**	280,103	191,142	298,773	146,728
111	OVERTIME	**0**	1,136	564	0	0
117	COMP TIME	**0**	1,094	102	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**39,330**	26,138	23,756	28,570	14,864
130	SOCIAL SECURITY CONTRIBUTI	**19,361**	16,372	12,399	17,950	8,844
131	MEDICARE CONTRIBUTION	**4,528**	3,829	2,900	4,235	2,069
132	ASRS CONTRIBUTION	**36,037**	20,048	14,245	26,430	14,652
140	COMPENSATION INSURANCE	**4,770**	8,362	2,929	3,365	850
141	UNEMPLOYMENT INSURANCE	**1,550**	504	397	1,013	292
142	AZ JOB TRAINING TAX	**2,148**	28	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	**500**	92	0	244	46
211	FUEL AND LUBRICANTS	**7,500**	6,223	3,281	4,726	1,819
213	SAFETY EQUIPMENT/SUPPLIES	**1,000**	300	398	150	0
230	OFFICE SUPPLIES	**1,000**	24	0	145	486
232	COMPUTER/PRINTER SUPPLIES	**5,000**	1,306	534	223	0
233	UNIFORMS	**0**	0	0	0	8
248	SOFTWARE PURCHASE	**1,500**	0	1,283	1,283	1,283
249	OPERATING MATERIAL & SUPPL	**1,500**	4,383	1,605	1,297	8
253	VEHICLE MAINTENANCE	**0**	51	0	41	0
254	COPIER USAGE/SUPPLYS/MAINT	**2,500**	0	0	0	976
311	PROFESSIONAL SERVICES	**50,000**	346	11,730	5,191	1,400
313	CONTRACTED SERVICES	**0**	0	0	0	15
350	TRAVEL AND PER DIEM	**0**	15	0	0	0
351	CONFERENCE, SEMINARS & TRAINING	**0**	743	0	0	0
362	MAILING COST	**500**	223	148	317	25
370	DUES-MEMBERSHIPS-FEES	**500**	532	195	0	288
381	CELL PHONE/PAGER EXPENSE	**2,000**	2,069	1,775	1,368	1,010
	TOTALS	**493,500**	373,921	269,383	395,321	195,663

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
352,497	263,500	252,000	477,000	0	420,000	(57,000)	-12%
13,950	11,800	12,500	16,200	20,500	20,500	4,300	27%
10,150	8,700	9,000	9,500	53,000	53,000	43,500	458%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
376,597	284,000	273,500	502,700	73,500	493,500	(9,200)	-2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
264,201	191,000	192,500	358,402	0	312,276	(46,126)	-13%
3,500	4,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
30,900	28,000	20,000	39,207	0	39,330	123	0%
16,597	12,000	12,000	22,221	0	19,361	(2,860)	-13%
3,882	3,000	3,000	5,197	0	4,528	(669)	-13%
25,164	19,000	21,000	39,962	0	36,037	(3,925)	-10%
7,765	6,000	3,000	8,878	0	4,770	(4,108)	-46%
448	500	500	560	0	1,550	990	177%
40	0	0	2,573	0	2,148	(425)	-17%
250	300	500	500	500	500	0	0%
7,400	7,500	7,500	7,500	7,500	7,500	0	0%
800	800	1,000	800	1,000	1,000	200	25%
0	0	0	1,200	1,000	1,000	(200)	-17%
500	500	500	500	5,000	5,000	4,500	900%
0	0	0	500	0	0	(500)	-100%
0	1,500	1,500	1,500	1,500	1,500	0	0%
5,000	1,200	1,500	1,300	1,500	1,500	200	15%
0	0	0	0	0	0	0	0%
0	0	0	2,400	2,500	2,500	100	4%
5,000	6,500	6,500	6,500	50,000	50,000	43,500	669%
0	0	0	0	0	0	0	0%
800	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
50	300	500	500	500	500	0	0%
900	0	0	500	500	500	0	0%
1,400	1,900	2,000	2,000	2,000	2,000	0	0%
376,597	284,000	273,500	502,700	73,500	493,500	(9,200)	-2%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL PROJECTS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CAPITAL PROJECTS

Net Change from Previous Budget:

(1,650,000)	-35%



Significant Changes:

- Completed Brisas Well.

Capital Items:

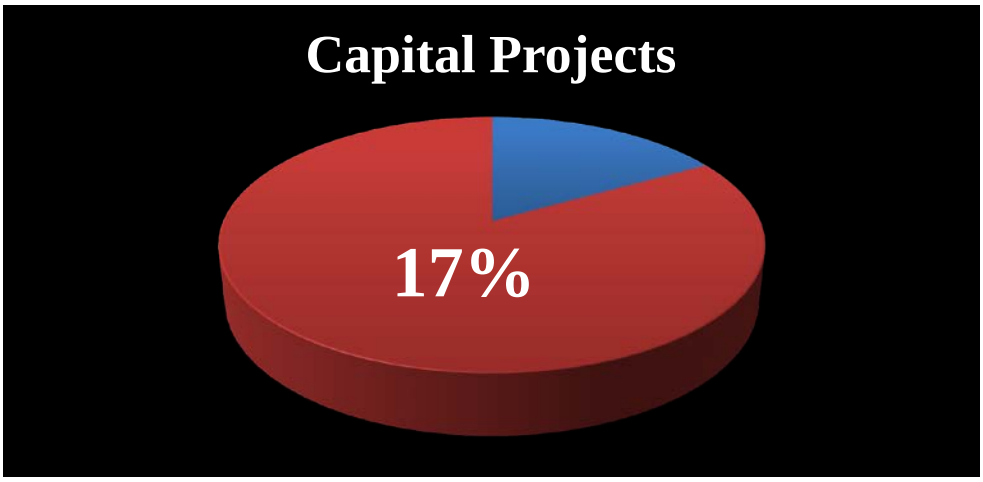
CARRY FORWARD PROJECTS	
53-408-698 WATER MASTER PLAN	$150,000
53-408-673 WATER LINE IMPROVEMENTS	$1,000,000

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***VARNEY ROAD WATER LINE*** - Design and construction costs to provide approximately 1,000 feet of a new 8" water line to provide adequate looping and flow.	N	$250,000
Improvement	***GATEWAY PARK COMPLEX WATER LINE*** - Add an 8-10" water main to the north side of the Gateway Park complex to provide a second connection to the existing water system (looping the system) and provide adequate fire flow for the Police and YMCA facilities and potential additional growth.	N	$200,000

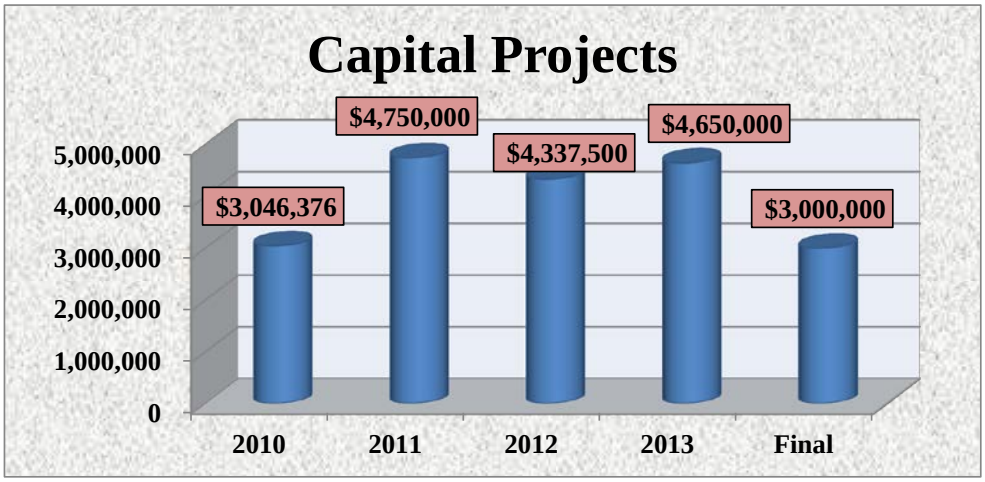
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	

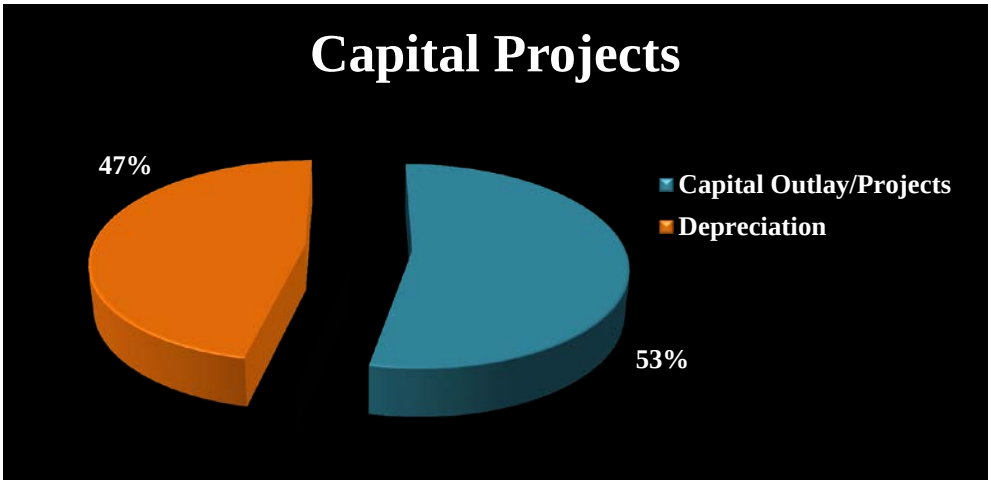
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	1	2,151,917	0	0
600	**Capital Outlay/Projects**	**1,600,000**	0	0	7,427	1,198,243
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Depreciation**	**1,400,000**	0	0	2,243,091	583,333
	TOTAL	**3,000,000**	1	2,151,917	2,250,518	1,781,576

DETAIL

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
401	WELL #9	**0**	0	0	0	0
402	WELL SITE SECURITY	**0**	0	0	0	0
403	PW10-01 DWNTWN WTR LN RPLC	**0**	0	0	0	0
408	121ST AVE ROAD IMPROVEMENT	**0**	0	0	0	0
409	DEPRECIATION EXPENSE	**0**	0	2,151,917	0	0
485	CONSTRUCTION-CIP	**0**	1	0	0	0
656	BUILDING RENOVATION/UPGRAD	**0**	0	0	7,427	0
667	PRE-CONSTRUCTION DESIGN	**150,000**	0	0	0	0
673	CITY-WIDE SYSTEM IMPROVEME	**1,450,000**	0	0	0	32,528
675	BRISAS WELL#9	**0**	0	0	0	1,165,652
698	CIP APPROVED CAPITAL	**0**	0	0	0	63
699	CAPITAL REQUESTS NOT IN CIP	**0**	0	0	0	0
960	DEPRECIATION	**1,400,000**	0	0	2,243,091	583,333
	TOTALS	**3,000,000**	1	2,151,917	2,250,518	1,781,576

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,046,376	4,750,000	0	0	0	0	0	0%
0	0	2,937,500	3,250,000	1,240,000	1,600,000	(1,650,000)	-51%
0	0	0	0	0	0	0	0%
0	0	1,400,000	1,400,000	1,400,000	1,400,000	0	0%
3,046,376	4,750,000	4,337,500	4,650,000	2,640,000	3,000,000	(1,650,000)	-35%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	2,600,000	0	0	0	0	0	0%
0	200,000	0	0	0	0	0	0%
0	300,000	0	0	0	0	0	0%
0	250,000	0	0	0	0	0	0%
0	1,400,000	0	0	0	0	0	0%
3,046,376	0	0	0	0	0	0	0%
0	0	80,000	0	0	0	0	0%
0	0	50,000	0	0	150,000	150,000	150000%
0	0	407,500	1,000,000	0	1,450,000	450,000	45%
0	0	2,400,000	2,100,000	0	0	(2,100,000)	-100%
0	0	0	150,000	250,000	0	(150,000)	-100%
0	0	0	0	990,000	0	0	0%
0	0	1,400,000	1,400,000	1,400,000	1,400,000	0	0%
3,046,376	1,400,000	4,337,500	4,650,000	2,640,000	3,000,000	(1,650,000)	-35%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



DEBT/ TRANSFERS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

THIS PAGE INTENTIONALLY LEFT BLANK

DEBT/TRANSFERS

Net Change from Previous Budget:

366,000	11%

Significant Changes:

- Transfers increased due to transfer to Sewer for purchase of water credits.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

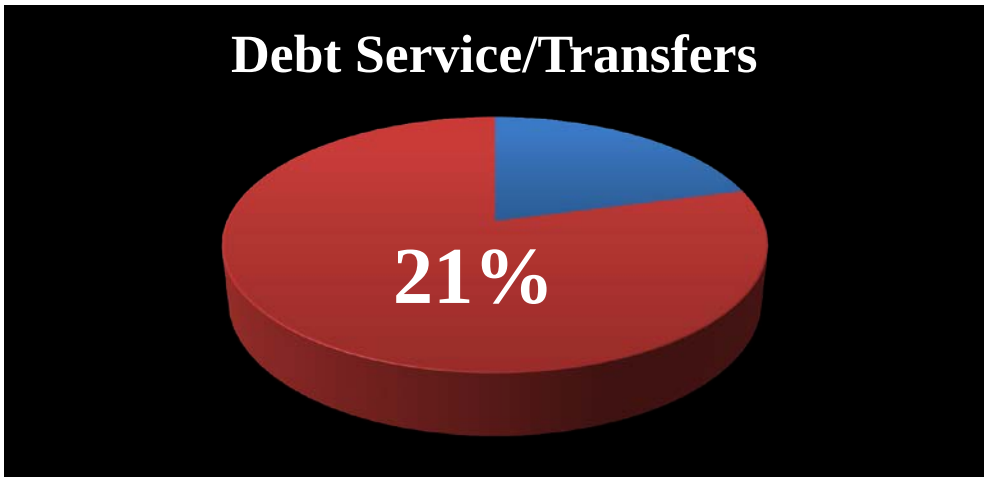
Transfers:

Out \ In	Gen. Fund	Water	Sewer
Gen. Fund	$ -	3,195,000	-
Sewer Fund		555,000	-
Water Fund	1,095,000	-	1,020,000
HURF	-	195,000	-
Loans:			
Gen. Fund		2,125,000	
Includes Interest Payments from Water and Sanitation.			

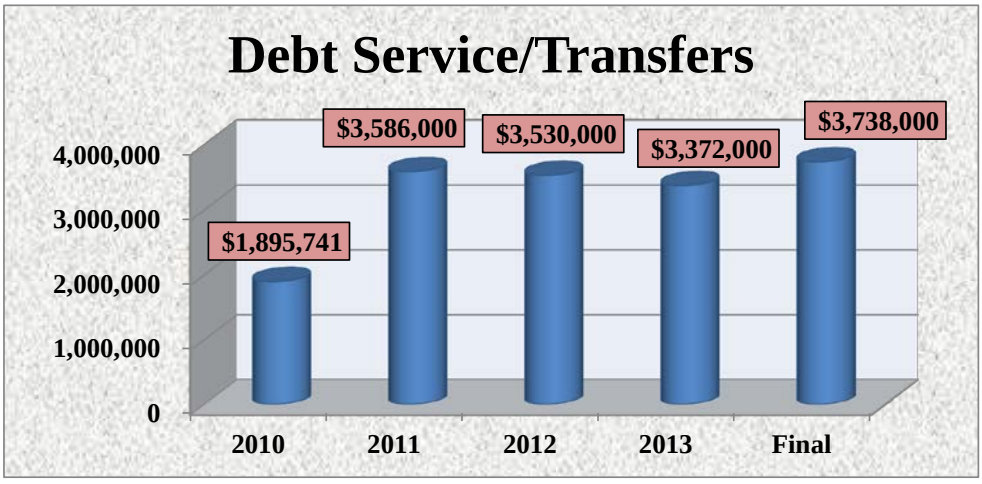
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

* Based on prior year's fund balance.

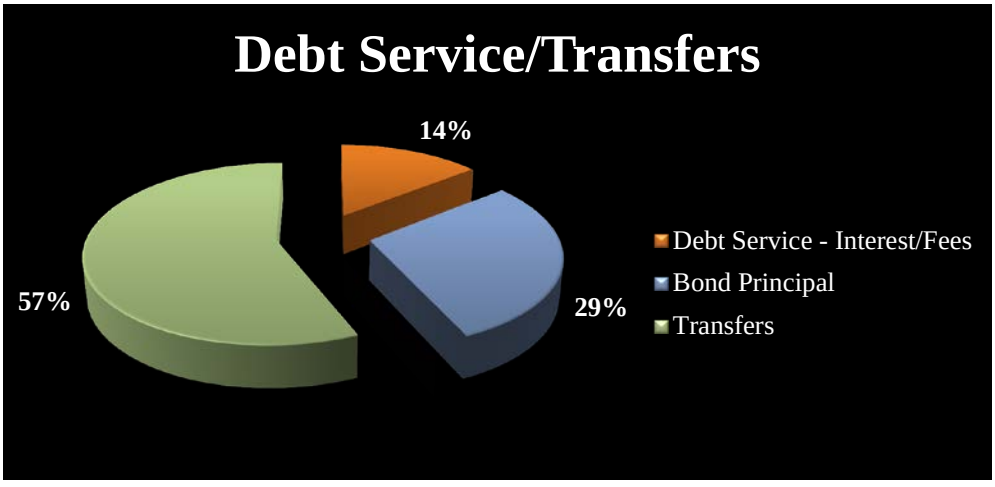
Percent of Water Fund



Total Department Budget



FY 2014 Budgeted Expenses



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

SUMMARYOF EXPENDITURES

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**535,500**	450,132	459,217	429,577	13,568
700	**Bond Principal**	**1,087,500**	0	0	0	0
923	**Future Debt Service**	**0**	0	0	0	0
950	**Transfers**	**2,115,000**	2,154,544	1,690,000	1,857,500	618,252
	TOTAL	**3,738,000**	2,604,676	2,149,217	2,287,077	631,820

DETAIL

Dept	Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
406	714	WIFA 2007 - INTEREST	**0**	17,558	41,524	34,612	0
406	715	WIFA 2007 - PRINCIPAL	**0**	0	0	0	0
406	716	WIFA 2006 - INTEREST	**502,500**	408,270	384,476	363,702	0
406	717	WIFA 2006 - PRINCIPAL	**1,087,500**	0	0	0	0
406	718	WIFA 2009 - INTEREST	**0**	0	0	0	0
406	730	COST OF ISSUANCE	**0**	4,961	14,287	13,683	0
406	731	DEFERRED AMOUNT OF REFUNDI	**18,000**	17,580	17,580	17,580	0
406	773	TRUST/AGENCY FEES	**15,000**	1,763	1,350	0	13,568
406	923	FUTURE DEBT SERVICE	**0**	0	0	0	0
407	950	TRANSFER OUT	**2,115,000**	2,154,544	1,690,000	1,857,500	618,252
		TOTALS	**3,738,000**	2,604,676	2,149,217	2,287,077	631,820

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
895,741	923,500	572,500	530,500	535,500	535,500	5,000	1%
1,000,000	972,500	1,000,000	1,055,000	1,087,500	1,087,500	32,500	3%
0	0	100,000	550,000	0	0	(550,000)	-100%
0	1,690,000	1,857,500	1,236,500	2,290,000	2,115,000	878,500	71%
1,895,741	3,586,000	3,530,000	3,372,000	3,913,000	3,738,000	366,000	11%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	154,500	147,500	140,000	0	0	(140,000)	-100%
0	263,500	270,500	304,000	0	0	(304,000)	-100%
865,741	384,500	364,000	342,500	502,500	502,500	160,000	47%
1,000,000	709,000	729,500	751,000	1,087,500	1,087,500	336,500	45%
0	0	0	13,500	0	0	(13,500)	-100%
0	14,500	14,500	14,500	0	0	(14,500)	-100%
0	25,000	44,000	18,000	18,000	18,000	0	0%
30,000	345,000	2,500	2,000	15,000	15,000	13,000	650%
0	0	100,000	550,000	0	0	(550,000)	-100%
0	1,690,000	1,857,500	1,236,500	2,290,000	2,115,000	878,500	71%
1,895,741	3,586,000	3,530,000	3,372,000	3,913,000	3,738,000	366,000	11%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



SEWER FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

SEWER

Net Change from Previous Budget:

98,000	2%

Significant Changes:

- Decrease in personnel cost of $125,000 due to transfer of 1 FTE to Water.
- Capital decreased by $719,000 compared to last year.
- Debt service related expenses increased $264,500 due to a new bond issue.
- Increase in transfers out to Water for overhead costs totaling $646,500.



Capital Items:

CARRY FORWARD PROJECTS	
54-408-698 WASTEWATER MASTER PLAN	$150,000
54-400-661 UV DISINFECTION SYSTEM	$425,000

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***LOWER EL MIRAGE DRAINAGE IMPROVEMENTS*** - In support of the current project that is being managed by the Maricopa County Flood Control District this, project will improve existing drainage conditions along the Lower El Mirage Wash from south of Cactus Road to El Mirage Road. The project will include drainage culvert enhancements at El Mirage Road crossings, detention basin reconfiguration, and installation of landscaping enhancements. An IGA with the Flood Control District has been executed.	N	$100,000
Improvement	***INSTALL NEW BAR SCREEN AT WRF*** - Bar screens are used to screen the raw sewage as it enters the Water Reclamation Facility (WRF). By removing large debris from the influent flow all downstream equipment is protected thus increasing the life span of all downstream equipment, reducing emergency maintenance actions, and prevents build-ups of debris in the treatment processes. The installation of a new back-up bar screen is critical to the compliant operations of the WRF as the exiting bar screen has been running continuously since 2011 and is a single point of failure within the plant.	N	$175,000
Equipment	Replace well pumps and motors if one fails or meets life cycle and cannot be salvaged.	R	$125,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	11	10	10	10	9
Filled	11	10	9	9	

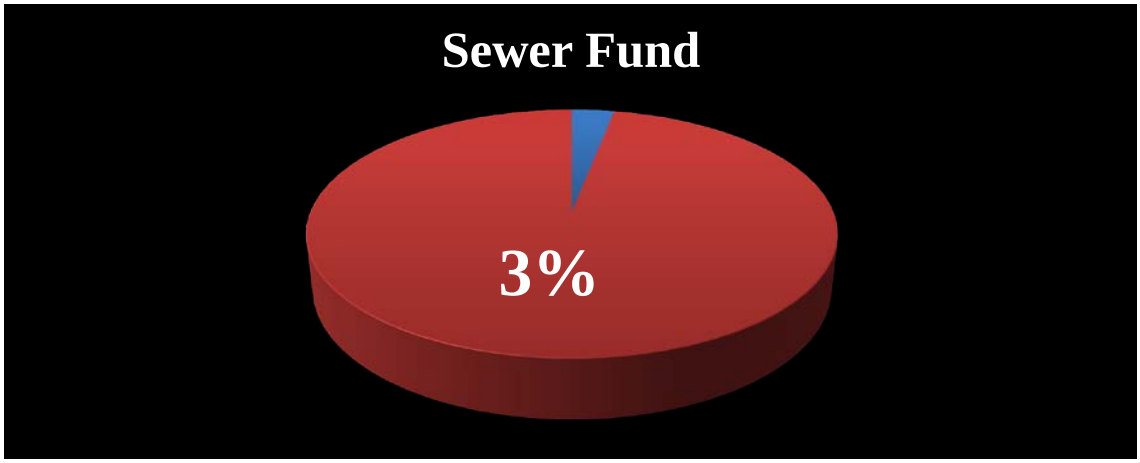
Transfers:

Transfer			
Out / In	Gen. Fund	Water	Sewer
Sewer Fund	805,000	555,000	-
Water Fund			1,020,000

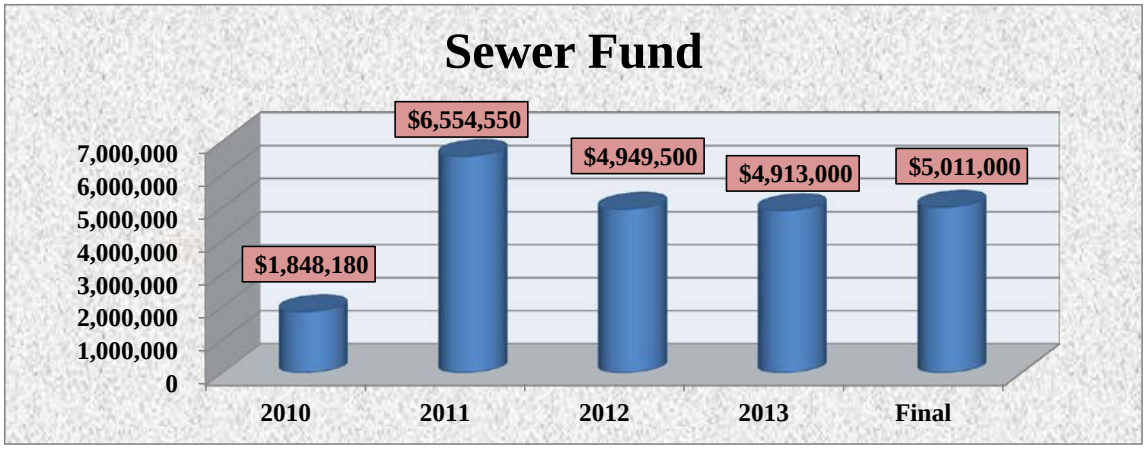
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

* Based on prior year's fund balance.

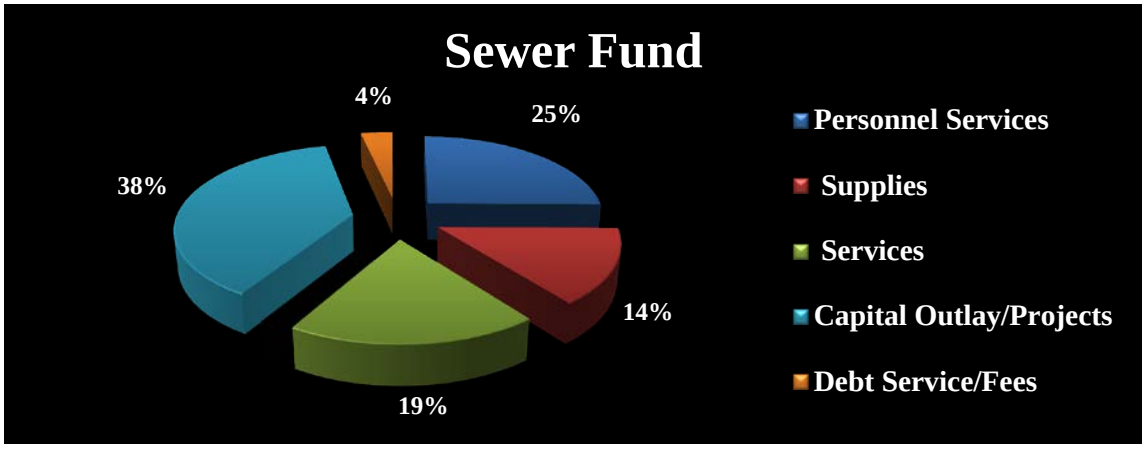
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Sewer
Fund Number : 54

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
300	SEWER SERVICE CHARGES	**3,100,000**	2,658,087	2,488,752	2,753,180	1,638,569
501	BOND PROCEEDS	**0**	0	0	0	0
601	SEWER IMPACT FEES	**0**	0	13,236	7,928	0
841	INTEREST - PERC ACCOUNT	**0**	0	14	0	0
970	TRANSFERS IN	**0**	0	0	0	0
	TOTAL REVENUES	**3,100,000**	2,658,087	2,502,002	2,761,108	1,638,569

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**648,000**	747,044	671,334	663,939	345,490
200	**Supplies**	**369,500**	323,320	341,636	270,720	93,724
300	**Services**	**488,000**	570,392	640,122	511,375	190,972
400	**Special Projects**	**6,000**	1,000	0	317,634	0
600	**Capital Outlay/Projects**	**975,000**	0	0	32,000	7,552
700	**Debt Service - Interest/Fees**	**264,500**	0	0	0	1,508
950	**Transfers Out**	**1,360,000**	0	0	0	356,748
960	**Depreciation**	**900,000**	0	0	0	375,000
	TOTAL	**5,011,000**	1,641,756	1,653,092	1,795,668	1,370,994

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
2,701,820	2,700,000	2,845,000	3,000,000	3,200,000	3,100,000	100,000	3%
0	0	0	825,000	0	0	(825,000)	-100%
20,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,020,000	0	0	0%
2,721,820	2,700,000	2,845,000	3,825,000	4,220,000	3,100,000	(725,000)	-19%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
847,980	739,500	741,000	773,000	20,000	648,000	(125,000)	-16%
428,700	420,350	318,000	328,300	387,500	369,500	41,200	13%
571,500	572,700	503,500	498,200	465,000	488,000	(10,200)	-2%
0	4,661,000	1,350,000	6,000	6,000	6,000	0	0%
0	161,000	2,037,000	1,694,000	725,000	975,000	(719,000)	-42%
0	0	0	0	264,500	264,500	264,500	264500%
0	0	0	713,500	735,000	1,360,000	646,500	91%
0	0	0	900,000	900,000	900,000	0	0%
1,848,180	6,554,550	4,949,500	4,913,000	3,503,000	5,011,000	98,000	2%

		EXPENDITURES		Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
400	110	SALARIES AND WAGES	**494,706**	545,908	506,189	501,052	261,999
400	111	OVERTIME	**6,000**	20,127	1,570	1,901	585
400	117	COMPTIME	**0**	5,257	993	415	236
400	120	HEALTH-LIFE-DENTAL INSURAN	**40,666**	60,560	57,962	54,794	30,431
400	130	SOCIAL SECURITY CONTRIBUTI	**30,672**	33,804	30,772	29,993	15,838
400	131	MEDICARE CONTRIBUTION	**7,173**	7,906	7,197	7,014	3,704
400	132	ASRS CONTRIBUTION	**57,089**	52,400	50,729	54,213	28,504
400	140	WORKERS COMPENSATION	**19,473**	19,739	14,595	12,151	3,426
400	141	UNEMPLOYMENT INSURANCE	**2,326**	1,272	1,327	2,406	767
400	142	AZ JOB TRAINING TAX	**4,896**	71	0	0	0
400	199	LABOR DISTRIBUTION	**(15,000)**	0	0	0	0
400	210	SMALL TOOLS/EQUIP/PARTS	**2,000**	3,162	2,008	1,030	578
400	211	FUEL & LUBRICANTS	**10,000**	13,392	5,768	1,639	3,160
400	213	SAFETY EQUIPMENT/SUPPLIES	**5,000**	4,899	4,123	4,445	1,443
400	221	PIPES AND FITTINGS	**0**	0	0	4,002	0
400	222	CHEMICAL EXPENSE	**138,000**	73,558	101,567	125,637	61,472
400	224	LAB SUPPLIES	**5,000**	10,393	9,433	7,482	1,957
400	230	OFFICE SUPPLIES	**1,500**	2,452	554	1,367	556
400	232	COMPUTER/PRINTER SUPPLIES	**500**	318	643	339	119
400	233	UNIFORMS	**1,500**	3,537	1,868	2,349	955
400	237	EQUIPMENT/FURNITURE PURCHA	**0**	3,725	5,802	0	0
400	249	OPERATING MATERIAL & SUPPL	**500**	700	304	967	175
400	250	BUILDING MAINTENANCE/REPAI	**10,000**	41,714	19,626	5,192	1,760
400	251	COMPUTER/PRINTER MAINTENAN	**2,000**	418	0	219	0
400	253	VEHICLE MAINTENANCE/REPAIR	**14,000**	13,064	8,766	2,003	2,866
400	254	COPIER USAGE/SUPPLYS/MAINT	**1,000**	637	668	604	332
400	256	WWTP MAINTENANCE/REPAIRS	**178,500**	151,351	180,506	113,445	18,351
400	310	ENGINEERING SERVICES	**0**	0	0	0	0
400	311	PROFESSIONAL SERVICES	**24,500**	43,858	3,900	47,674	0
400	312	LEGAL SERVICES	**5,000**	0	0	0	0
400	313	CONTRACTED SERVICES	**71,000**	156,452	284,593	104,290	28,027
400	320	MEDICAL/DRUG EXAMS & TESTI	**0**	0	0	0	0
400	325	TECH/SOFTWARE SUPPORT	**9,500**	12,959	14,743	7,872	8,095
400	326	LICENSE AND PERMITS	**22,500**	9,640	12,627	19,293	6,093
400	328	EQUIPMENT RENT/LEASES	**2,000**	9,812	3,356	2,200	0
400	333	SAMPLING/TESTING	**30,000**	19,990	31,660	23,442	8,758
400	334	SLUDGE DISPOSAL	**70,000**	74,426	70,868	66,295	27,566
400	335	DELIVERY SERVICES	**0**	0	0	0	0
400	350	TRAVEL AND PER DIEM	**0**	0	0	0	0
400	351	CONFERENCE,SEMINAR & TRAIN	**2,000**	3,500	1,493	185	0
400	362	MAILING COST	**500**	179	97	94	112
400	370	DUES-MEMBERSHIPS-FEES	**2,000**	1,245	0	1,000	0
400	376	LATE FEES	**0**	0	41	202	60
400	381	CELL PHONE/PAGER EXPENSE	**4,000**	6,675	7,452	4,935	1,671
400	387	WWTP ELECTRICITY	**245,000**	231,656	209,292	233,893	110,590
400	436	RATE STUDY	**6,000**	0	0	0	0
400	481	SEWER EXPANSION	**0**	1,000	0	(1,000)	0
400	617	EQUIPMENT PURCHASE	**125,000**	0	0	0	0
400	650	VEHICLE PURCHASE	**0**	0	0	32,000	0
400	661	SYSTEMS IMPROVEMENTS	**0**	0	0	0	5,822
400	716	WIFA - INTEREST	**85,000**	0	0	0	0
400	717	WIFA - PRINCIPAL	**175,000**	0	0	0	0
400	773	TRUST/AGENCY FEES	**4,500**	0	0	0	1,508
408	404	PW10-2T03 RANCHETTES SEWER LINE	**0**	0	0	318,634	0
408	405	SEWER TREATMENT PLANT-PERC	**0**	0	0	0	0
408	406	WWTP IMPROVEMENTS	**0**	0	0	0	0
408	407	WWTP SECURITY	**0**	0	0	0	0
408	667	PRE-CONSTRUCTION DESIGN	**150,000**	0	0	0	0
408	670	WASTEWATER SYSTEM IMPROVEMENTS	**600,000**	0	0	0	0
408	671	WWTP SECURITY	**0**	0	0	0	959
408	672	CITY-WIDE DRAINAGE IMPROV/	**100,000**	0	0	0	0
408	674	SOUTHERN SEWER EXT. AND LI	**0**	0	0	0	0
408	698	CIP APPROVED CAPITAL	**0**	0	0	0	771
408	699	CAPITAL REQUESTS NOT IN CIP	**0**	0	0	0	0
408	950	TRANSFERS OUT	**1,360,000**	0	0	0	356,748
408	960	DEPRECIATION	**900,000**	0	0	0	375,000
		TOTALS	**5,011,000**	1,641,756	1,653,092	1,795,668	1,370,994

Budget						Change	
For the Fiscal Year ending June 30,				FY 2013		FY2012 to FY2013	
2010	2011	2012	2013	Requested	Proposed	Dollar	Percent
589,888	545,500	552,000	554,352	0	494,706	(59,646)	-11%
40,500	9,000	0	5,000	5,000	6,000	1,000	20%
1,000	0	0	0	0	0	0	0%
81,878	65,500	71,000	67,963	0	40,666	(27,297)	-40%
39,146	34,500	34,500	34,370	0	30,672	(3,698)	-11%
9,155	8,000	8,000	8,038	0	7,173	(865)	-11%
59,351	54,000	59,500	61,810	0	57,089	(4,721)	-8%
25,720	22,000	15,000	21,026	0	19,473	(1,553)	-7%
1,232	1,000	1,000	1,120	0	2,326	1,206	108%
110	0	0	4,321	0	4,896	575	13%
0	0	0	15,000	15,000	(15,000)	(30,000)	-200%
2,500	2,500	2,000	2,000	2,000	2,000	0	0%
8,500	9,500	4,500	4,500	10,000	10,000	5,500	122%
6,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
175,000	167,750	100,000	112,950	155,000	138,000	25,050	22%
9,500	9,000	7,500	5,000	5,000	5,000	0	0%
2,500	2,500	1,000	1,500	1,500	1,500	0	0%
1,000	600	500	500	500	500	0	0%
3,000	3,000	2,000	500	1,500	1,500	1,000	200%
0	0	0	0	0	0	0	0%
3,000	3,000	500	500	500	500	0	0%
10,000	10,000	8,500	8,500	11,000	10,000	1,500	18%
1,500	1,500	1,500	1,500	2,000	2,000	500	33%
5,000	5,000	6,000	6,000	14,000	14,000	8,000	133%
1,200	1,000	1,000	1,000	1,000	1,000	0	0%
200,000	200,000	178,000	178,850	178,500	178,500	(350)	0%
0	0	0	0	0	0	0	0%
0	5,000	25,000	30,500	24,500	24,500	(6,000)	-20%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
50,000	99,000	106,000	87,700	59,000	71,000	(16,700)	-19%
4,000	500	0	0	0	0	0	0%
15,000	15,000	16,000	9,200	9,500	9,500	300	3%
13,000	13,000	18,000	22,800	22,500	22,500	(300)	-1%
5,000	5,000	5,000	2,000	2,000	2,000	0	0%
40,000	40,000	30,000	30,000	30,000	30,000	0	0%
85,000	85,000	60,000	60,000	75,000	70,000	10,000	17%
500	0	0	0	0	0	0	0%
1,500	0	0	0	0	0	0	0%
7,000	0	1,500	2,000	2,000	2,000	0	0%
500	500	500	500	500	500	0	0%
1,500	0	500	0	1,000	2,000	2,000	2000%
0	0	0	0	0	0	0	0%
3,500	4,700	6,000	7,000	4,000	4,000	(3,000)	-43%
340,000	300,000	230,000	241,500	230,000	245,000	3,500	1%
0	0	0	6,000	6,000	6,000	0	0%
0	0	0	0	0	0	0	0%
0	161,000	114,000	119,000	0	125,000	6,000	5%
0	0	0	0	0	0	0	0%
0	0	0	500,000	0	0	(500,000)	-100%
0	0	0	0	85,000	85,000	85,000	85000%
0	0	0	0	175,000	175,000	175,000	175000%
0	0	0	0	4,500	4,500	4,500	4500%
0	2,641,000	0	0	0	0	0	0%
0	1,350,000	1,350,000	0	0	0	0	0%
0	347,000	0	0	0	0	0	0%
0	323,000	0	0	0	0	0	0%
0	0	0	0	0	150,000	150,000	150000%
0	0	100,000	500,000	0	600,000	100,000	20%
0	0	273,000	240,000	0	0	(240,000)	-100%
0	0	500,000	100,000	0	100,000	0	0%
0	0	1,050,000	0	0	0	0	0%
0	0	0	200,000	100,000	0	(200,000)	-100%
0	0	0	35,000	625,000	0	(35,000)	-100%
0	0	0	713,500	735,000	1,360,000	646,500	91%
0	0	0	900,000	900,000	900,000	0	0%
1,848,180	6,554,550	4,949,500	4,913,000	3,503,000	5,011,000	98,000	2%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

SANITATION FUND



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

SANITATION

Net Change from Previous Budget:

34,700	3%

Significant Changes:

- Trash and recycling pick up is now on the same day.
- Bulk trash collection has been implemented.
- Parks and Sons fee increased by 2.1% per contract.



Capital Items:

- No capital was included.



Personnel:

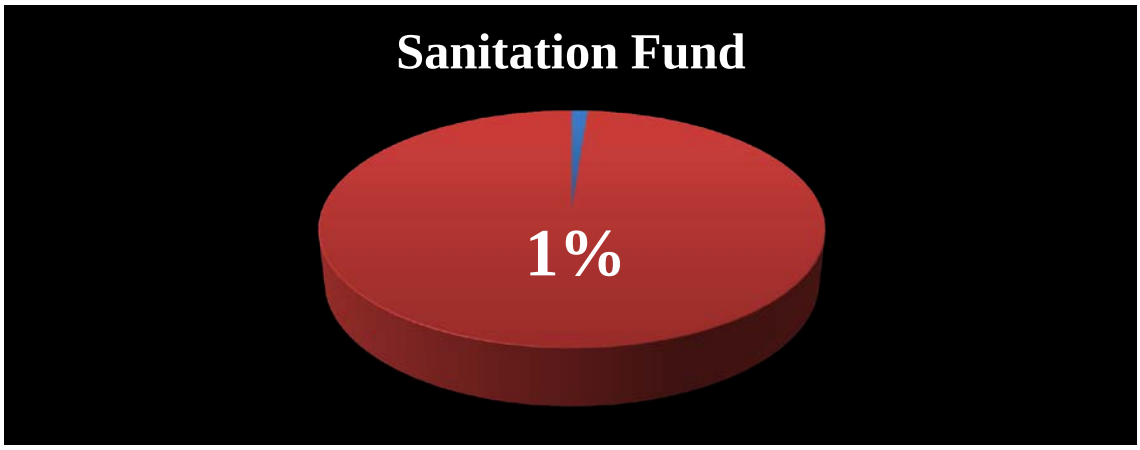
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

Transfers:

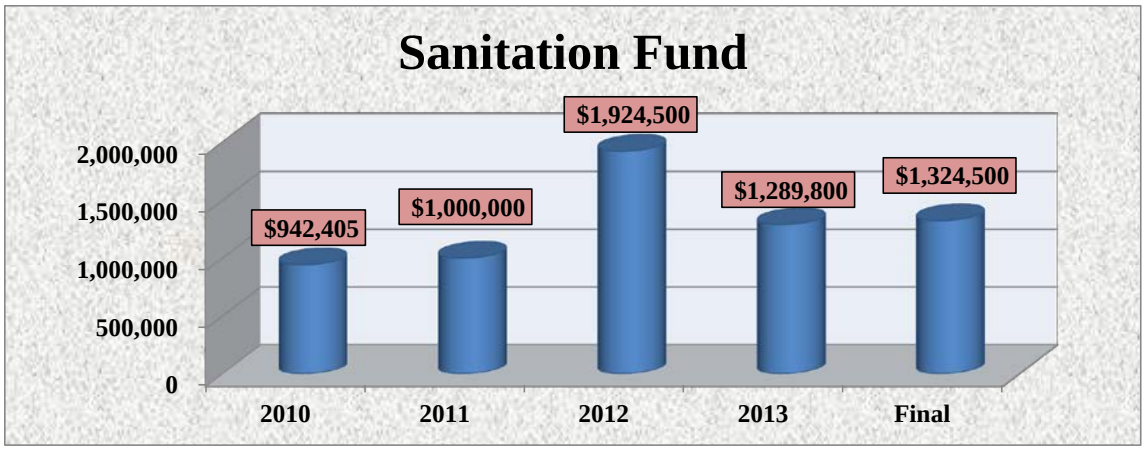
Transfer		
Out ↓ / In →	Gen. Fund	Sanitation
Sanitation	320,000	
Loans:		
Gen. Fund		600,000

Includes Interest Payments from Water and Sanitation.

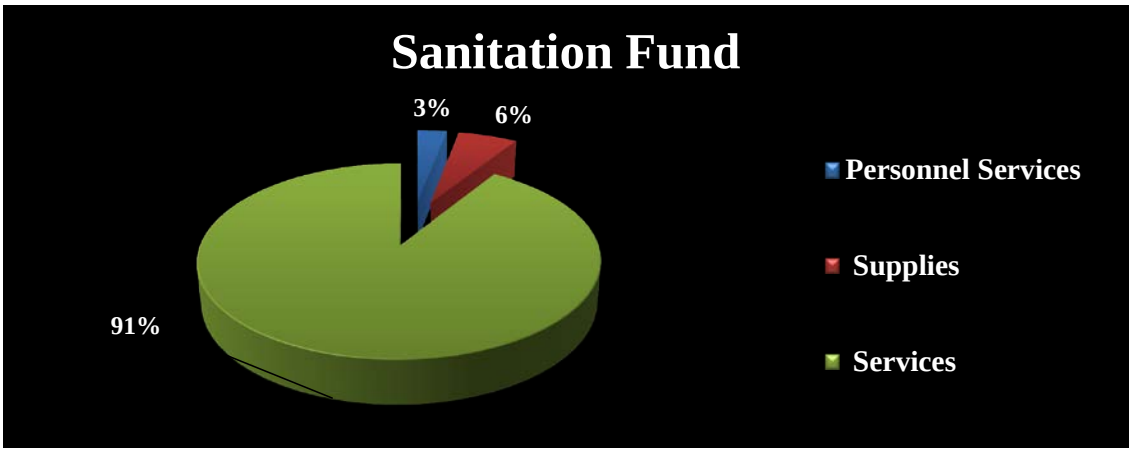
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Sanitation
Fund Number : 52

Acct	REVENUES	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	TRASH SERVICE CHARGES	**1,500,000**	890,080	1,112,567	1,258,266	707,510
150	GARBAGE CONTAINER SALES	**0**	13,117	9,950	8,850	2,730
160	RECYCLING REVENUE	**0**	0	192	608	1,462
842	INTEREST REVENUE	**0**	70	0	0	0
750	UNCLASSIFIED REVENUE	**0**	4,836	0	0	0
501	BOND PROCEEDS	**0**	0	0	0	0
970	TRANSFER IN	**0**	0	0	0	0
	TOTAL REVENUES	**1,500,000**	908,103	1,122,709	1,267,724	711,702

Category	SUMMARY OF EXPENDITURES	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**30,000**	2,895	0	0	0
200	**Supplies**	**59,500**	43,585	35,420	646,760	4,019
300	**Services**	**915,000**	879,587	829,689	835,880	351,040
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
950	**Transfer Out**	**320,000**	100,000	105,000	292,000	162,498
	TOTAL	**1,324,500**	1,026,067	970,109	1,774,640	517,557

	EXPENDITURES					
110	SALARIES AND WAGES	**0**	815	0	0	0
111	OVERTIME	**0**	1,874	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	**0**	167	0	0	0
131	MEDICARE CONTRIBUTION	**0**	39	0	0	0
199	LABOR DISTRIBUTION	**30,000**	0	0	0	0
223	GARBAGE CONTAINERS/PARTS	**47,000**	29,974	29,976	630,066	0
242	HHW EXPENSES	**12,000**	13,519	5,326	8,150	4,019
247	RECYCLING SUPPLIES	**500**	92	118	8,544	0
336	TRASH SERVICE CHARGES	**850,000**	851,121	797,518	807,877	341,012
337	LANDFILL FEES	**25,000**	13,834	13,904	11,004	3,646
360	PRINTING COST	**2,000**	0	0	0	0
370	DUES-MEMBERSHIPS-FEES	**0**	0	188	0	0
383	TRASH SERVICE	**16,000**	14,632	14,391	13,836	5,067
390	RECYCLING BIN TRASH PICKUP	**2,000**	0	3,688	3,163	1,315
394	BULK TRASH	**20,000**	0	0	0	0
724	DEBT SERVICE - PRINCIPAL	**0**	0	0	0	0
725	DEBT SERVICE - INTEREST	**0**	0	0	0	0
910	OPERATING CONTINGENCIES	**0**	0	0	0	0
950	TRANSFER OUT	**320,000**	100,000	105,000	292,000	162,498
	TOTAL EXPENDITURES	**1,324,500**	1,026,067	970,109	1,774,640	517,557
	NET REVENUE OVER EXPENDITURES	**175,500**	(117,964)	152,600	(506,916)	194,145

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
896,345	1,095,000	1,204,500	1,390,000	1,525,000	1,500,000	110,000	8%
4,000	10,000	10,000	10,000	0	0	(10,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	600,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
900,345	1,105,000	1,814,500	1,400,000	1,525,000	1,500,000	100,000	7%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	30,000	30,000	30,000	0	0%
69,405	42,500	642,500	57,500	60,000	59,500	2,000	3%
873,000	852,500	852,500	877,300	900,000	915,000	37,700	4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	100,000	0	0	0	0	0%
0	0	37,500	0	0	0	0	0%
0	105,000	292,000	325,000	335,000	320,000	(5,000)	-2%
942,405	1,000,000	1,924,500	1,289,800	1,325,000	1,324,500	34,700	3%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	30,000	30,000	30,000	0	0%
44,405	30,000	630,000	45,000	47,500	47,000	2,000	4%
25,000	12,000	12,000	12,000	12,000	12,000	0	0%
0	500	500	500	500	500	0	0%
850,000	805,000	805,000	829,500	850,000	850,000	20,500	2%
23,000	23,000	23,000	23,000	5,000	25,000	2,000	9%
0	0	0	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
0	17,000	17,000	18,800	16,000	16,000	(2,800)	-15%
0	7,500	7,500	4,000	2,000	2,000	(2,000)	-50%
0	0	0	0	25,000	20,000	20,000	20000%
0	0	75,000	0	0	0	0	0%
0	0	25,000	0	0	0	0	0%
0	0	37,500	0	0	0	0	0%
0	105,000	292,000	325,000	335,000	320,000	(5,000)	-2%
				0	0	0	0%
942,405	1,000,000	1,924,500	1,289,800	1,325,000	1,324,500	34,700	3%
(42,060)	105,000	(110,000)	110,200	200,000	175,500	65,300	59%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



HIGHWAY USER REVENUE FUND (HURF)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

HURF

Net Change from Previous Budget:

440,000	20%

Significant Changes:

- $157,000 for signs for downtown alleys
- $25,000 for unbilled lights from APS. APS failed to bill for lights that were installed years ago.
- $195,000 budget transfer to Water to cover Engineering services provided to street projects.



Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS*** - Design of various existing signal improvements including; improved computerized control, closed circuit video, pedestrian control, signage, signal preemption, and signal coordination with adjoining agencies. Construction to be partially funded in FY14/15 by a federal Congestion Mitigation and Air Quality (CMAQ) grant totaling $383,495. The remaining costs are the local match. ADOT to award project and complete construction administration as a federal aid project**.**	N	$65,000
Improvement	***PAVEMENT MANAGEMENT*** - The purpose of the Pavement Management Plan is to perform cost effective street improvements by properly matching the maintenance and rehabilitation methods to the pavement condition to extend the life of the City streets, which will enhance the safety and quality of the City's transportation system and community appearance.	N	$850,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	8	7	6	6	6
Filled	8	7	3	6	

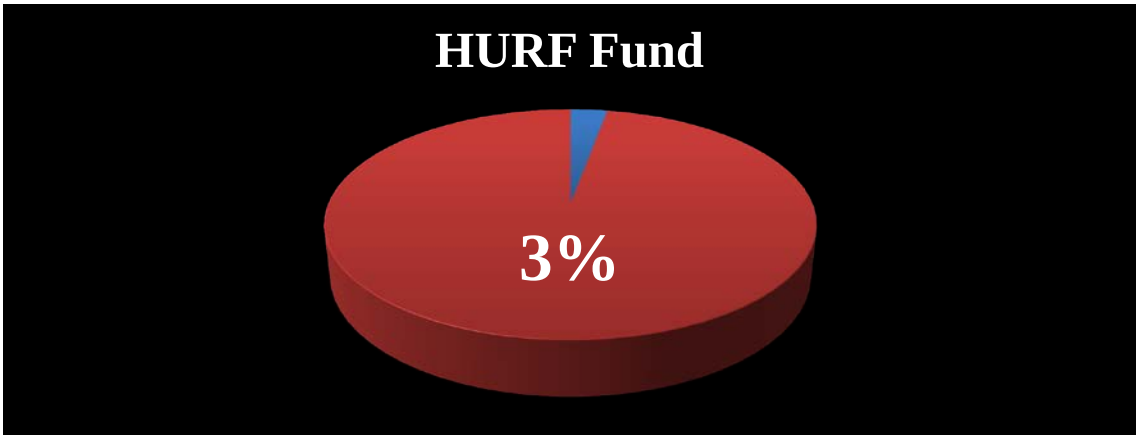
Transfers:

Transfer			
Out	In	Water	HURF
Gen. Fund			365,000
HURF		195,000	

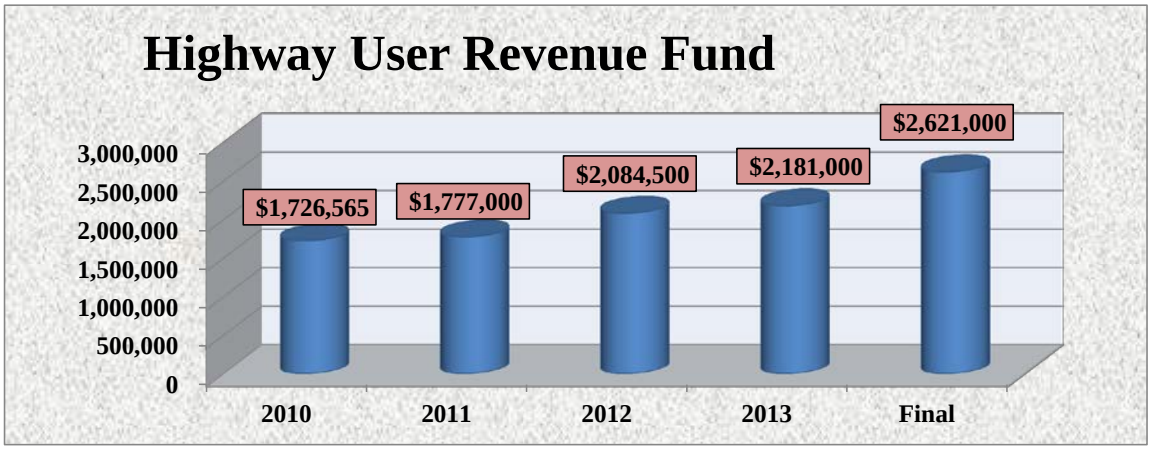
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

* Based on prior year's fund balance.

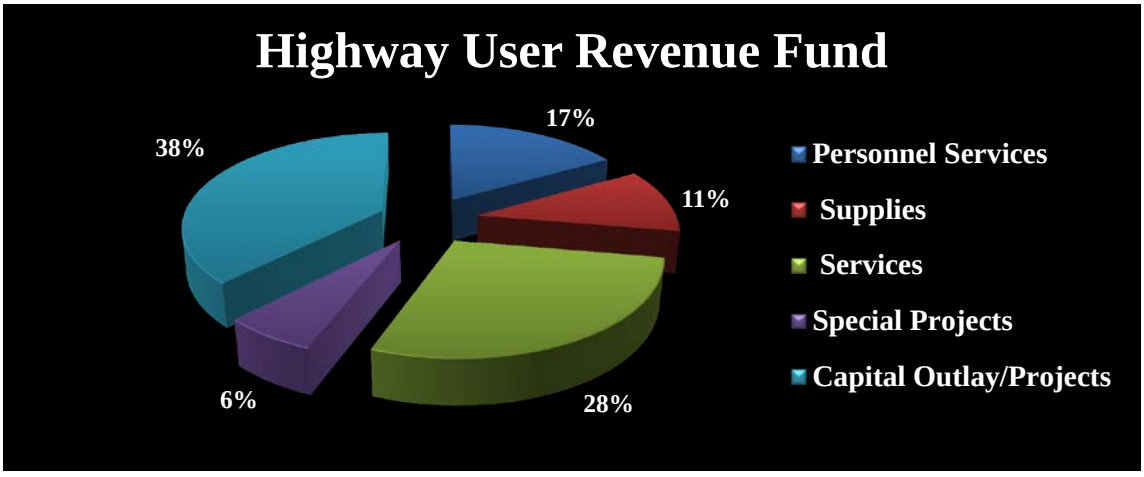
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: HURF
Fund Number : 21

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
100	HURF/STATE GASOLINE TAX	**1,790,000**	1,821,693	1,840,086	1,592,018	808,593
250	TRANSPORTATION FEE	**0**	0	36,134	36,134	0
550	REIMBURSEMENT	**0**	1,418	0	9,800	2,940
842	INTEREST REVENUE	**0**	35	0	0	0
970	TRANSFER IN	**365,000**	99,000	300,000	100,000	20,502
	TOTAL REVENUES	**2,155,000**	1,922,146	2,176,220	1,737,952	832,035

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**405,000**	468,604	231,229	327,458	189,109
200	**Supplies**	**266,000**	53,240	52,376	148,155	23,955
300	**Services**	**685,000**	716,489	543,234	607,342	266,077
400	**Special Projects**	**155,000**	204,078	452,196	161,868	511,076
600	**Capital Outlay/Projects**	**915,000**	84,302	0	387,436	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Transfer Out**	**195,000**	433,645	10,000	0	0
	TOTAL	**2,621,000**	1,960,358	1,289,035	1,632,259	990,217
	EXPENDITURES					
110	SALARIES AND WAGES	**271,228**	338,982	159,572	229,329	129,992
111	OVERTIME	**0**	6,065	640	2,666	2,053
117	COMPTIME	**0**	120	26	0	576
120	HEALTH-LIFE-DENTAL INSURAN	**66,335**	53,932	35,827	47,622	30,290
130	SOCIAL SECURITY CONTRIBUTI	**16,816**	19,831	10,347	13,630	7,675
131	MEDICARE CONTRIBUTION	**3,933**	4,638	2,420	3,188	1,795
132	ASRS CONTRIBUTION	**31,300**	30,559	16,130	24,293	14,482
140	WORKERS COMPENSATION	**11,261**	13,629	5,732	5,500	1,716
141	UNEMPLOYMENT INSURANCE	**1,550**	803	535	1,223	530
142	AZ JOB TRAINING TAX	**2,578**	45	0	7	0
210	SMALL TOOLS/EQUIP/PARTS	**2,500**	970	523	494	969
211	FUEL AND LUBRICANTS	**25,000**	18,192	24,722	32,059	13,511
213	SAFETY EQUIPMENT/SUPPLIES	**2,000**	2,059	741	2,007	643
219	STREET SIGN EXPENSES	**12,500**	10,234	13,267	8,681	6,934
225	ASPHALT/COAL MATERIAL	**6,500**	4,786	3,513	8,902	0
233	UNIFORMS	**0**	0	0	0	177
237	EQUIPMENT/FURNITURE PURCHA	**0**	8,582	2,222	997	0
249	OPERATING MATERIAL & SUPPL	**160,500**	7,093	5,359	2,151	1,721
253	VEHICLE MAINTENANCE/REPAIR	**0**	15	112	0	0
269	OTHER MAINTENANCE/REPAIRS	**57,000**	1,309	1,917	92,864	0
311	PROFESSIONAL SERVICES	**0**	64,157	0	0	0
312	LEGAL SERVICES	**0**	0	0	3,300	0
313	CONTRACTED SERVICES	**212,000**	233,813	188,379	221,759	72,699
320	MEDICAL/DRUG EXAMS & TESTI	**0**	0	0	0	0
328	EQUIPMENT RENT/LEASES	**2,500**	2,615	1,178	0	0
350	TRAVEL AND PER DIEM	**0**	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	**0**	225	96	0	0
361	PUBLISHING/ADVERTISEMENT C	**500**	0	574	56	313
370	DUES-MEMBERSHIPS-FEES	**2,000**	1,750	900	958	0
381	CELL PHONE/PAGER EXPENSE	**3,000**	3,815	3,233	2,077	1,243
388	STREET/TRAFFIC LIGHT ELEC	**465,000**	409,153	348,874	379,192	191,822
393	STREET SWEEPER WATER USAGE	**0**	961	0	0	0
460	STREET IMPROVEMENTS	**0**	58,765	236,151	(3,724)	415,773
463	TRAFFIC SIGNAL PROJECTS/MA	**155,000**	143,313	148,441	165,592	95,303
469	PM-10 COMPLIANCE	**0**	2,000	67,604	0	0
610	FIELD EQUIPMENT PURCHASE	**0**	0	0	0	0
650	VEHICLE PURCHASE	**0**	84,302	0	0	0
665	TRAFFIC SIGNAL IMPROVEMENTS	**65,000**	0	0	0	0
666	STREET IMPROVEMENTS	**850,000**	0	0	387,436	0
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
950	TRANSFER OUT	**195,000**	433,645	10,000	0	0
	TOTAL EXPENDITURES	**2,621,000**	1,960,358	1,289,035	1,632,259	990,217
	NET REVENUE OVER EXPENDITURES	**(466,000)**	(38,212)	887,185	105,693	(158,182)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
1,937,584	1,875,000	1,600,000	1,790,000	1,625,000	1,790,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	300,000	100,000	41,000	0	365,000	324,000	790%
1,937,584	2,175,000	1,700,000	1,831,000	1,625,000	2,155,000	324,000	18%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
518,650	458,000	415,000	407,000	0	405,000	(2,000)	0%
60,500	68,500	152,000	108,900	109,000	266,000	157,100	144%
602,100	566,000	617,000	660,100	650,000	685,000	24,900	4%
446,315	674,500	155,000	1,005,000	1,017,000	155,000	(850,000)	-85%
99,000	0	745,500	0	2,485,000	915,000	915,000	915000%
0	0	0	0	0	0	0	0%
0	10,000	0	0	0	195,000	195,000	195000%
1,726,565	1,777,000	2,084,500	2,181,000	4,261,000	2,621,000	440,000	20%
355,831	288,500	292,500	271,713	0	271,228	(485)	0%
12,000	50,500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
57,077	45,500	58,000	65,969	0	66,335	366	1%
22,806	18,000	18,500	16,846	0	16,816	(30)	0%
5,334	4,500	4,500	3,940	0	3,933	(7)	0%
34,576	28,500	31,500	30,296	0	31,300	1,004	3%
30,050	21,500	9,500	10,632	0	11,261	629	6%
896	1,000	500	896	0	1,550	654	73%
80	0	0	6,708	0	2,578	(4,130)	-62%
5,000	3,500	2,500	2,500	2,500	2,500	0	0%
25,000	23,000	25,000	25,000	25,000	25,000	0	0%
2,500	2,500	2,000	2,000	2,000	2,000	0	0%
10,000	25,000	12,500	12,500	12,500	12,500	0	0%
12,000	8,000	6,500	6,500	6,500	6,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,000	3,500	3,500	3,500	3,500	160,500	157,000	4486%
0	0	0	0	0	0	0	0%
3,000	3,000	100,000	56,900	57,000	57,000	100	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
160,000	155,000	206,500	212,100	212,000	212,000	(100)	0%
4,000	500	0	0	0	0	0	0%
5,000	4,500	2,500	2,500	2,500	2,500	0	0%
800	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
300	500	500	500	500	500	0	0%
3,000	0	2,000	2,000	2,000	2,000	0	0%
0	3,000	3,000	3,000	3,000	3,000	0	0%
425,000	402,500	402,500	440,000	430,000	465,000	25,000	6%
2,000	0	0	0	0	0	0	0%
271,315	376,500	0	850,000	850,000	0	(850,000)	-100%
150,000	170,000	155,000	155,000	167,000	155,000	0	0%
25,000	128,000	0	0	0	0	0	0%
13,500	0	0	0	0	0	0	0%
85,500	0	0	0	0	0	0	0%
0	0	0	0	0	65,000	65,000	65000%
0	0	745,500	0	0	850,000	850,000	850000%
0	0	0	0	1,315,000	0	0	0%
0	0	0	0	1,170,000	0	0	0%
0	10,000	0	0	0	195,000	195,000	195000%
1,726,565	1,777,000	2,084,500	2,181,000	4,261,000	2,621,000	440,000	20%
211,019	398,000	(384,500)	(350,000)	(2,636,000)	(466,000)	(116,000)	33%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

LTAF

Net Change from Previous Budget:

282,500	538%

Significant Changes:

- Covers cost of ADA transportation program.
- Increase for potential costs of operating routes.



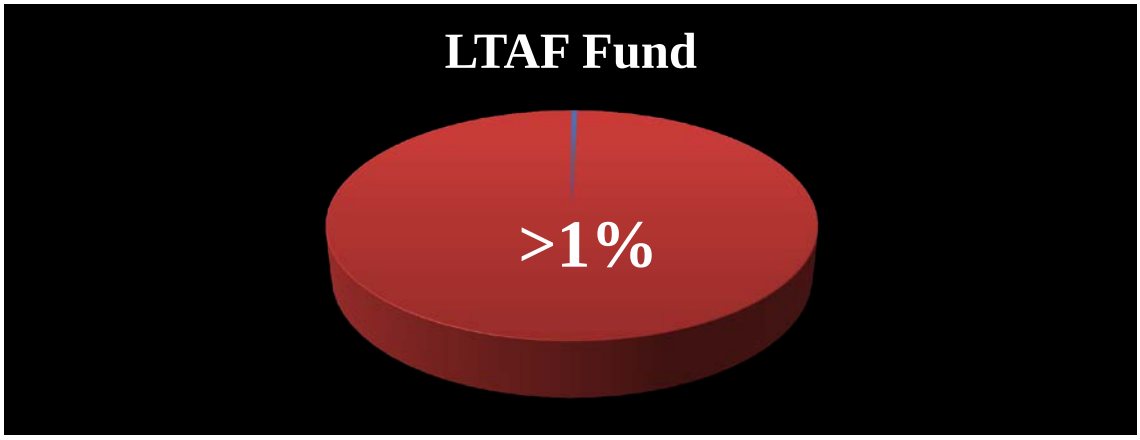
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	***TWO BUSES FOR LOCAL CIRCULATOR ROUTE*** - Buses to provide for local transportation between City facilities and possibly local businesses.	N	$193,000

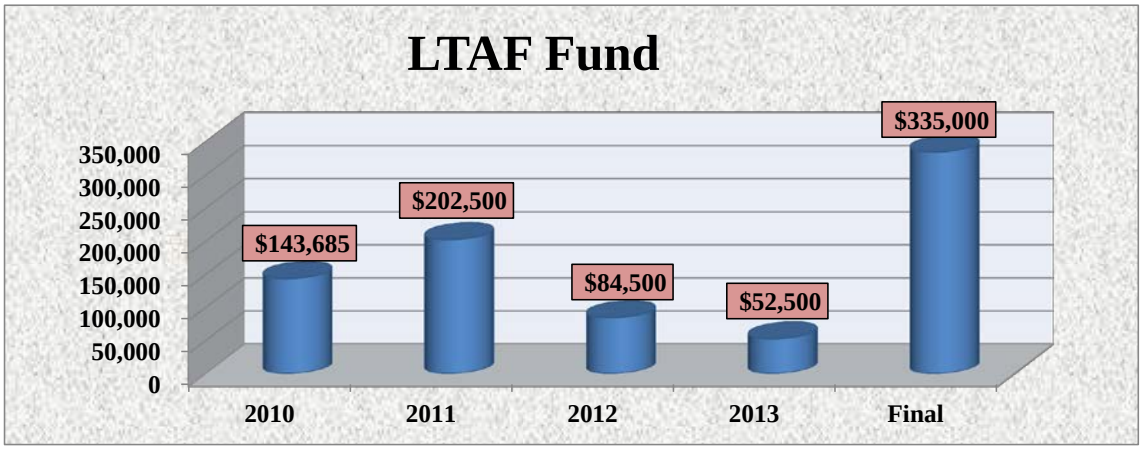
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	2	1.5	0	0	0
Filled	2	1.5	0	0	0

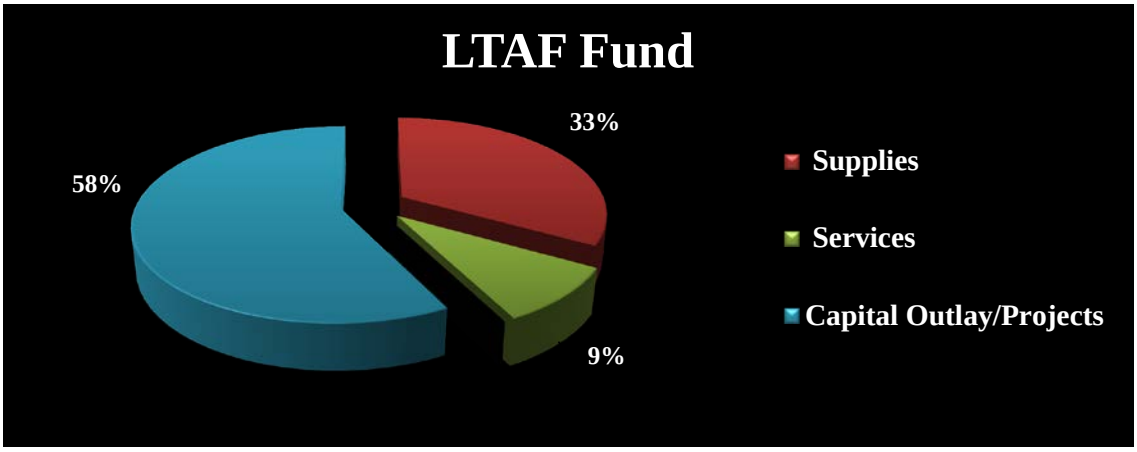
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: LTAF
Fund Number : 23

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
150	LTAF/LOTTERY REVENUE SHARI	**0**	81,249	0	0	0
200	D.A.R.T. BUS FARES	**0**	3,248	11	0	0
350	VALLEY METRO (RPTA)	**0**	46,694	26,986	93,297	0
842	INTEREST REVENUE	**0**	187	0	0	0
	TOTAL REVENUES	**0**	131,378	26,997	93,297	0

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**0**	66,282	2,271	0	0
200	**Supplies**	**111,000**	8,280	0	845	0
300	**Services**	**31,000**	185	19,837	62,942	41,978
400	**Special Projects**	**0**	0	5,740	0	0
600	**Capital Outlay/Projects**	**193,000**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**335,000**	74,747	27,848	63,787	41,978
	EXPENDITURES					
110	SALARIES AND WAGES	**0**	46,567	(189)	0	0
111	OVERTIME	**0**	150	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	**0**	10,462	2,164	0	0
130	SOCIAL SECURITY CONTRIBUTI	**0**	2,518	103	0	0
131	MEDICARE CONTRIBUTION	**0**	589	24	0	0
132	ASRS CONTRIBUTION	**0**	3,166	136	0	0
140	WORKERS COMPENSATION	**0**	2,605	29	0	0
141	UNEMPLOYMENT INSURANCE	**0**	213	4	0	0
142	AZ JOB TRAINING TAX	**0**	12	0	0	0
211	FUEL AND LUBRICANTS	**0**	4,850	0	0	0
219	STREET SIGN EXPENSES	**0**	0	0	845	0
230	OFFICE SUPPLIES	**0**	0	0	0	0
233	UNIFORMS	**0**	0	0	0	0
249	OPERATING MATERIAL & SUPPL	**111,000**	5	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	**0**	3,425	0	0	0
313	CONTRACTED SERVICES	**31,000**	0	19,837	62,942	41,978
330	COUNTY TRANSPORTATION SERV	**0**	0	0	0	0
380	TELEPHONE EXPENSE	**0**	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	**0**	185	0	0	0
460	STREET IMPROVEMENTS	**0**	0	5,740	0	0
650	VEHICLE PURCHASE	**193,000**	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
	TOTAL EXPENDITURES	**335,000**	74,747	27,848	63,787	41,978
	NET REVENUE OVER EXPENDITURES	**(335,000)**	56,631	(851)	29,510	(41,978)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
99,224	0	0	0	0	0	0	0%
1,600	0	0	0	0	0	0	0%
38,243	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
139,067	0	0	0	0	0	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
68,191	0	0	0	0	0	0	0%
15,310	0	0	0	0	111,000	111,000	111000%
13,200	52,500	84,500	52,500	52,500	31,000	(21,500)	-41%
46,984	150,000	0	0	0	0	0	0%
0	0	0	0	0	193,000	193,000	193000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
143,685	202,500	84,500	52,500	52,500	335,000	282,500	538%
50,539	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,282	0	0	0	0	0	0	0%
3,133	0	0	0	0	0	0	0%
733	0	0	0	0	0	0	0%
4,751	0	0	0	0	0	0	0%
3,570	0	0	0	0	0	0	0%
168	0	0	0	0	0	0	0%
15	0	0	0	0	0	0	0%
4,500	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
100	0	0	0	0	0	0	0%
310	0	0	0	0	0	0	0%
400	0	0	0	0	111,000	111,000	111000%
10,000	0	0	0	0	0	0	0%
0	52,500	84,500	52,500	52,500	31,000	(21,500)	-41%
12,000	0	0	0	0	0	0	0%
1,200	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
46,984	150,000	0	0	0	0	0	0%
0	0	0	0	0	193,000	193,000	193000%
0	0	0	0	0	0	0	0%
143,685	202,500	84,500	52,500	52,500	335,000	282,500	538%
(4,618)	(202,500)	(84,500)	(52,500)	(52,500)	(335,000)	(282,500)	538%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL PROJECTS FUND - STREETS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL PROJECTS – STREETS

Net Change from Previous Budget:

(403,000)	-1%

Significant Changes:

- None



Capital Items:

CARRY FORWARD PROJECT	
56-400-669 EL MIRAGE ROAD IMPROVEMENTS	$31,615,000

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***DYSART AND CACTUS INTERSECTION IMPROVEMENTS*** - Design Reconstruction of intersection of Dysart Road and Cactus Road including the NW quadrant to match the existing width of Dysart Road to the north of the intersection.	N	$200,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

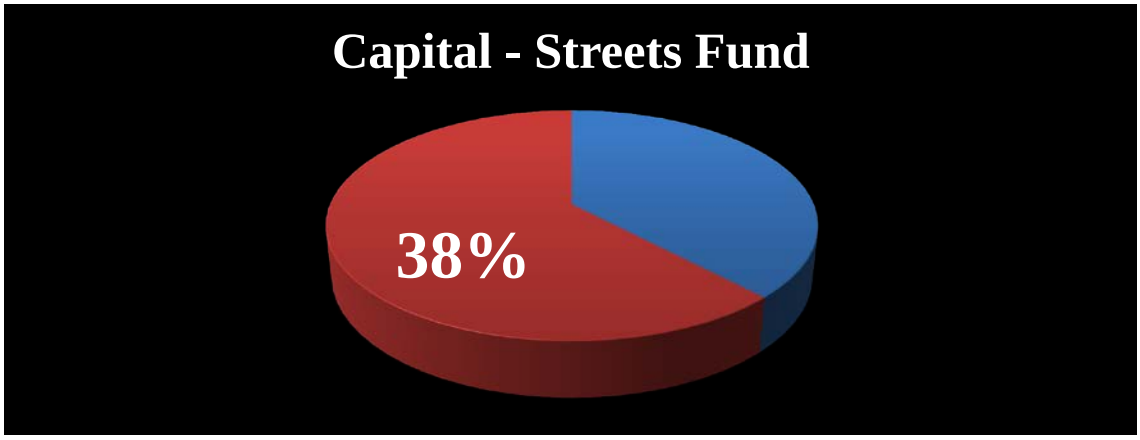
Transfers:

Transfer	
Out ↓ / In →	Capital St.
Gen. Fund	500,000
Photo	495,000

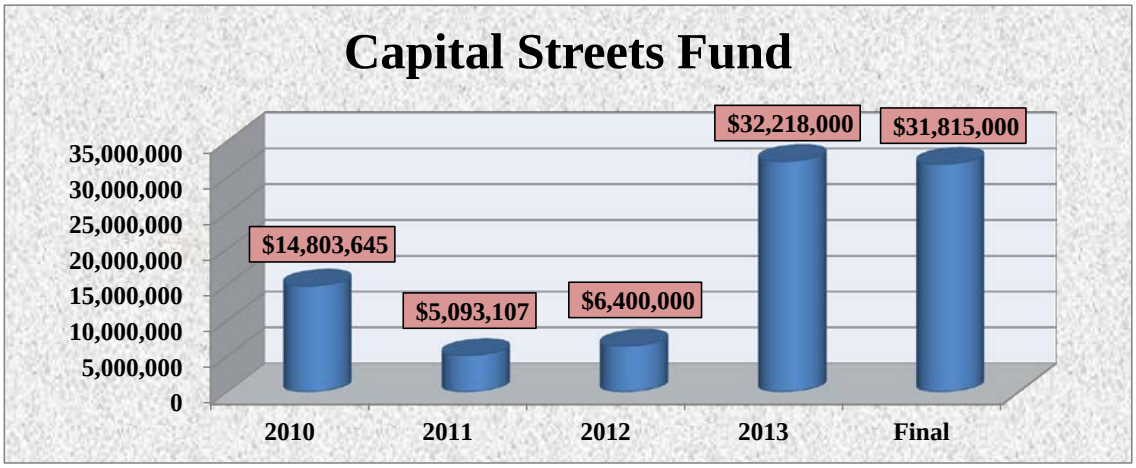
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*

* Based on prior year's fund balance.

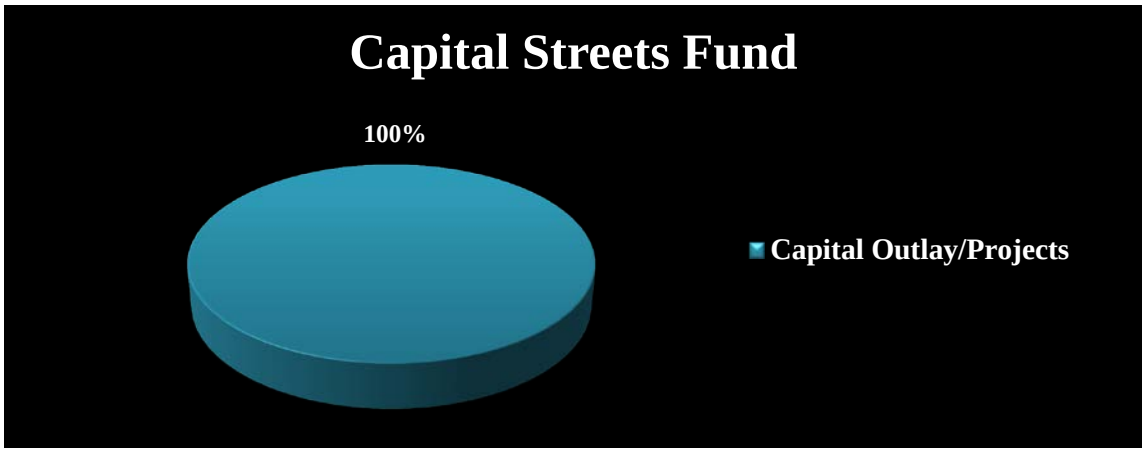
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Capital Projects - Streets
Fund Number : 56

Acct	REVENUES Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
200	DYSART-ROAD IMPROVEMENTS	**0**	1,466,020	410,668	0	0
220	MAG STREET GRANT	**0**	0	0	0	0
550	REIMBURSEMENTS	**25,815,000**	0	23,729	0	45,972
755	RECOVERY FROM PRIOR YEAR	**0**	0	0	1,498	0
842	INTEREST REVENUE	**0**	3,622	0	0	3,137
501	BOND PROCEEDS	**0**	0	0	0	6,400,000
970	TRANSFER IN	**995,000**	3,897,195	175,000	0	0
	TOTAL REVENUES	**26,810,000**	5,366,837	609,397	1,498	6,449,109

Category	SUMMARY OF EXPENDITURES Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	1,036,424	0	0
600	**Capital Outlay/Projects**	**31,815,000**	0	0	126,671	334,862
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	3,161,512	0	0	0
	TOTAL	**31,815,000**	3,161,512	1,036,424	126,671	334,862
	EXPENDITURES					
409	THUNDERBIRD - DYSART INTER	**0**	0	880,643	0	0
464	EL MIRAGE ROAD IMPROVEMENT	**0**	0	0	0	0
465	DYSART RANCHETTES PAVING	**0**	0	6,938	0	0
466	EL MIRAGE RD - OLIVE TO CA	**0**	0	50,000	0	0
467	TRAFFIC SIGNAL-DYSART & PE	**0**	0	0	0	0
468	PW10-ST04 CACTUS ROAD IMPR	**0**	0	98,843	0	0
666	STREET IMPROVEMENTS	**200,000**	0	0	0	0
669	EL MIRAGE ROAD IMPROVEMENT	**31,615,000**	0	0	126,671	334,862
698	CIP APPROVED CAPITAL	**0**	0	0	0	0
699	CONSTRUCTION NOT IN CIP	**0**	0	0	0	0
922	CIP PROJECTS	**0**	16,903	0	0	0
924	DYSART - PEORIA TO CAC & N	**0**	19,319	0	0	0
929	TRAFF SIGNAL - DYSART & CA	**0**	21,022	0	0	0
940	T-BIRD WIDENING	**0**	0	0	0	0
941	T-BIRD/GRAND AVE INTERSECT	**0**	0	0	0	0
942	T-BIRD/DYSART INTERSECTION	**0**	3,009,410	0	0	0
943	GRAND AVENUE - LANDSCAPING	**0**	0	0	0	0
944	DYSART - CACTUS TO SOLEDAD	**0**	0	0	0	0
945	ELM RD - T-BIRD TO SANTA F	**0**	57,807	0	0	0
946	PEORIA - EL MIRAGE TO DYSA	**0**	37,051	0	0	0
	TOTAL EXPENDITURES	**31,815,000**	3,161,512	1,036,424	126,671	334,862
	NET REVENUE OVER EXPENDITURES	**(5,005,000)**	2,205,325	(427,027)	(125,173)	6,114,247

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
2,300,000	0	0	0	0	0	0	0%
1,252,805	0	0	0	0	0	0	0%
0	75,000	0	25,818,000	25,815,000	25,815,000	(3,000)	0%
0	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
6,600,000	2,100,000	6,400,000	6,400,000	0	0	(6,400,000)	-100%
0	175,000	0	0	0	995,000	995,000	995000%
10,154,805	2,350,000	6,400,000	32,218,000	25,815,000	26,810,000	(5,408,000)	-17%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	5,093,107	0	0	0	0	0	0%
0	0	6,400,000	32,218,000	2,900,000	31,815,000	(403,000)	-1%
0	0	0	0	0	0	0	0%
14,803,645	0	0	0	200,000	0	0	0%
14,803,645	5,093,107	6,400,000	32,218,000	3,100,000	31,815,000	(403,000)	-1%
0	2,543,107	0	0	0	0	0	0%
0	1,000,000	0	0	0	0	0	0%
0	1,100,000	0	0	0	0	0	0%
0	50,000	0	0	0	0	0	0%
0	300,000	0	0	0	0	0	0%
0	100,000	0	0	0	0	0	0%
0	0	0	0	0	200,000	200,000	200000%
0	0	6,400,000	32,018,000	0	31,615,000	(403,000)	-1%
0	0	0	0	1,300,000	0	0	0%
0	0	0	200,000	1,600,000	0	(200,000)	-100%
0	0	0	0	200,000	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,002,000	0	0	0	0	0	0	0%
3,600,000	0	0	0	0	0	0	0%
5,551,645	0	0	0	0	0	0	0%
300,000	0	0	0	0	0	0	0%
1,300,000	0	0	0	0	0	0	0%
400,000	0	0	0	0	0	0	0%
650,000	0	0	0	0	0	0	0%
14,803,645	5,093,107	6,400,000	32,218,000	3,100,000	31,815,000	(403,000)	-1%
(4,648,840)	(2,743,107)	0	0	22,715,000	(5,005,000)	(5,005,000)	-5005000%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

MUNICIPAL COURT FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

MUNICIPAL COURT

Net Change from Previous Budget:

(105,350)	-16%

Significant Changes:

- Armored car, security, and professional services expenses were moved to Fund 15 – Court Enhancement.
- A grant funded Court Clerk position was eliminated due to lack of grant funding.
- Personnel previously budgeted in other funds were moved into the Court fund. A labor distribution was added to offset the additional personnel costs.



Capital Items:

- No capital was requested this year for this department.

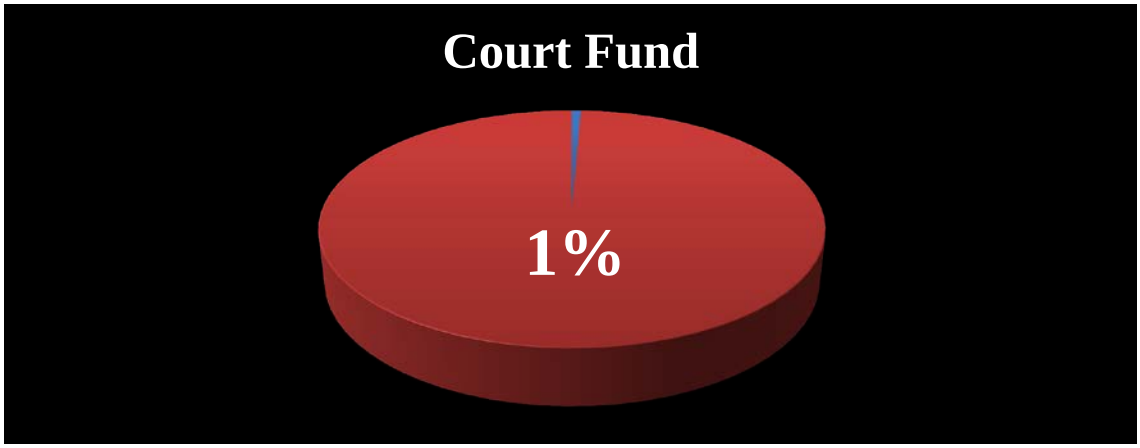
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	8	7.1	8.1	8.1	12.2
Filled	8	7.1	7.1	8.1	

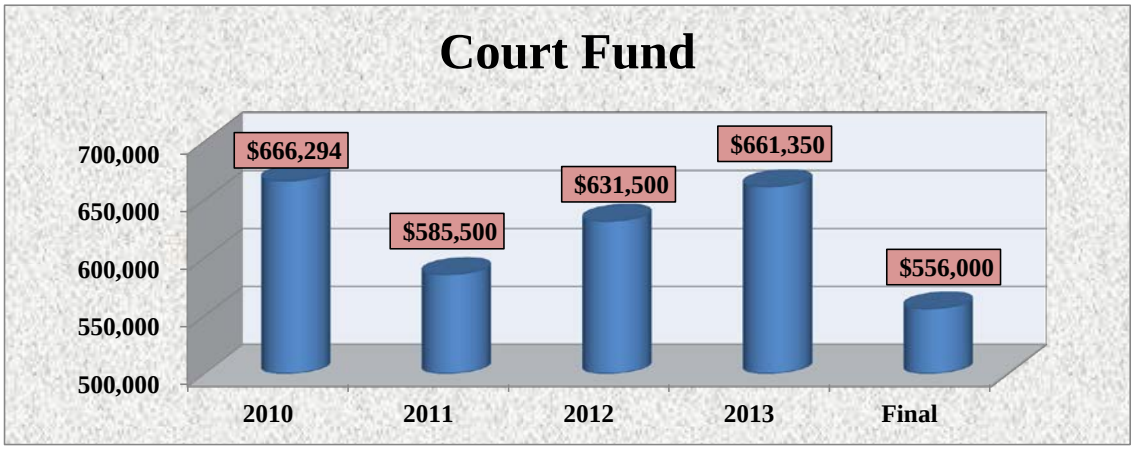
Transfers:

Transfer	
Out → In	Court
Gen. Fund	$375,000

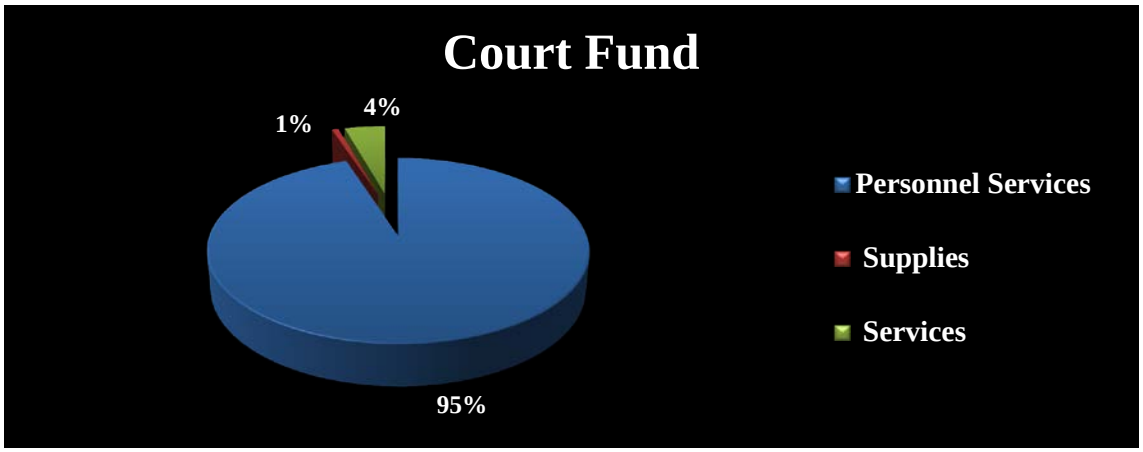
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Municipal Court
Fund Number : 14

Acct	Acct Description	FY 2014 Final	Actual 2010	2011	2012	July - Dec 2013
	REVENUES					
100	COURT FINES	**145,000**	0	0	201,447	71,239
200	DEFENSIVE DRIVING REVENUE	**15,000**	0	0	14,820	7,980
250	GRANT REVENUE	**0**	0	0	0	0
350	FORFEITURE REVENUE	**5,000**	0	0	250	1,850
550	LOCAL COST	**5,000**	0	0	10,877	2,082
552	WARRANT FEE	**5,000**	0	0	7,003	2,269
553	LOCAL DEFAULT FEE	**75,000**	0	0	46,517	36,316
650	JCEF - LOCAL FUND	**0**	0	0	121	193
700	MISCELLANEOUS FEES	**0**	0	0	1,063	1,949
940	CASH OVER/SHORT	**0**	0	0	(81)	(51)
970	TRANSFER IN	**375,000**	0	0	300,500	113,928
	TOTAL REVENUES	**625,000**	0	0	582,517	237,755

Category	Category Description	FY 2014 Final	Actual 2010	2011	2012	July - Dec 2013
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**528,000**	572,741	543,869	531,160	271,323
200	**Supplies**	**4,000**	4,285	4,134	4,222	3,448
300	**Services**	**24,000**	34,260	33,072	47,171	25,908
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**556,000**	611,286	581,075	582,553	300,679
	EXPENDITURES					
110	SALARIES AND WAGES	**591,896**	427,995	404,637	386,779	198,867
111	OVERTIME	**24,000**	63	413	5,046	6,444
117	COMPTIME	**0**	912	424	1,997	617
120	HEALTH-LIFE-DENTAL INSURAN	**95,117**	68,381	66,609	64,363	26,990
130	SOCIAL SECURITY CONTRIBUTI	**36,116**	24,864	23,577	22,754	12,182
131	MEDICARE CONTRIBUTION	**8,582**	5,815	5,577	5,387	2,875
132	ASRS CONTRIBUTION	**66,265**	39,344	39,289	42,007	22,604
140	WORKER'S COMPENSATION	**1,352**	4,175	2,256	601	191
141	UNEMPLOYMENT INSURANCE	**4,393**	1,128	1,087	2,226	736
142	AZ JOB TRAINING TAX	**10,279**	64	0	0	0
198	WORKER'S COMP REIMBURSEMENTS	**0**	0	0	0	(183)
199	LABOR DISTRIBUTION	**(310,000)**	0	0	0	0
230	OFFICE SUPPLIES	**4,000**	3,550	3,618	3,936	2,306
249	OPERATING MATERIAL & SUPPL	**0**	735	516	286	1,142
311	PROFESSIONAL SERVICES	**0**	4,740	333	10,688	4,500
319	INTERPRETER	**10,000**	7,170	10,350	11,440	4,480
338	ARMORED CAR SERVICES	**0**	4,784	4,948	5,139	2,157
339	JURY POLL EXPENSES	**1,000**	0	0	0	0
345	SECURITY SERVICES	**0**	11,510	12,312	12,870	10,922
350	TRAVEL AND PER DIEM	**1,500**	0	7	269	0
351	CONFERENCE,SEMINAR & TRAIN	**1,500**	169	225	200	0
360	PRINTING COSTS	**5,000**	3,295	2,827	3,853	2,243
361	PUBLISHING/ADVERTISEMENT C	**1,000**	0	0	0	0
362	MAILING COST	**3,000**	2,198	1,698	2,341	1,525
370	DUES-MEMBERSHIPS-FEES	**500**	320	295	0	0
371	SUBSCRIPTIONS	**500**	74	77	371	81
	TOTAL EXPENDITURES	**556,000**	611,286	581,075	582,553	300,679
	NET REVENUE OVER EXPENDITURES	**69,000**	(611,286)	(581,075)	(36)	(62,924)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	400,000	250,000	0	145,000	(105,000)	-42%
0	0	35,000	120,000	0	15,000	(105,000)	-88%
0	0	51,000	26,000	0	0	(26,000)	-100%
0	0	0	0	0	5,000	5,000	5000%
0	0	5,000	7,500	0	5,000	(2,500)	-33%
0	0	3,000	5,000	0	5,000	0	0%
0	0	20,000	25,000	0	75,000	50,000	200%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	117,500	227,850	0	375,000	147,150	65%
0	0	631,500	661,350	0	625,000	(36,350)	-5%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
629,114	544,500	595,500	610,000	2,500	528,000	(82,000)	-13%
3,500	4,000	4,000	4,000	4,000	4,000	0	0%
33,680	37,000	32,000	47,350	54,850	24,000	(23,350)	-49%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
666,294	585,500	631,500	661,350	61,350	556,000	(105,350)	-16%
467,567	406,000	436,500	440,649	0	591,896	151,247	34%
0	0	3,000	5,000	2,500	24,000	19,000	380%
0	0	0	0	0	0	0	0%
76,963	66,500	72,000	77,457	0	95,117	17,660	23%
28,671	24,500	27,500	26,810	0	36,116	9,306	35%
6,779	6,000	6,500	6,389	0	8,582	2,193	34%
45,018	39,000	46,000	47,950	0	66,265	18,315	38%
3,018	1,500	2,500	934	0	1,352	418	45%
1,008	1,000	1,500	1,344	0	4,393	3,049	227%
90	0	0	3,467	0	10,279	6,812	196%
0	0	0	0	0	0	0	0%
0	0	0	0	0	(310,000)	(310,000)	-310000%
3,500	4,000	4,000	4,000	4,000	4,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	5,000	0	0	(5,000)	-100%
7,500	13,000	8,000	10,000	10,000	10,000	0	0%
3,900	4,000	4,000	4,250	4,250	0	(4,250)	-100%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
12,080	13,000	13,000	14,000	28,000	0	(14,000)	-100%
1,750	0	0	1,500	1,500	1,500	0	0%
1,600	0	0	1,500	1,500	1,500	0	0%
2,500	3,000	3,000	5,000	5,000	5,000	0	0%
500	1,000	1,000	1,000	1,000	1,000	0	0%
1,800	2,000	2,000	3,000	1,500	3,000	0	0%
500	0	0	500	500	500	0	0%
550	0	0	600	600	500	(100)	-17%
666,294	585,500	631,500	661,350	61,350	556,000	(105,350)	-16%
(666,294)	(585,500)	0	0	(61,350)	69,000	69,000	69000%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

MUNICIPAL COURT ENHANCEMENT FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

MUNICIPAL COURT ENHANCEMENT FUND

Net Change from Previous Budget:

58,000	10%

Significant Changes:

- Increase for security guard service.
- Grant funded position not renewed.
- Armored car services moved from Fund 14 - Court.



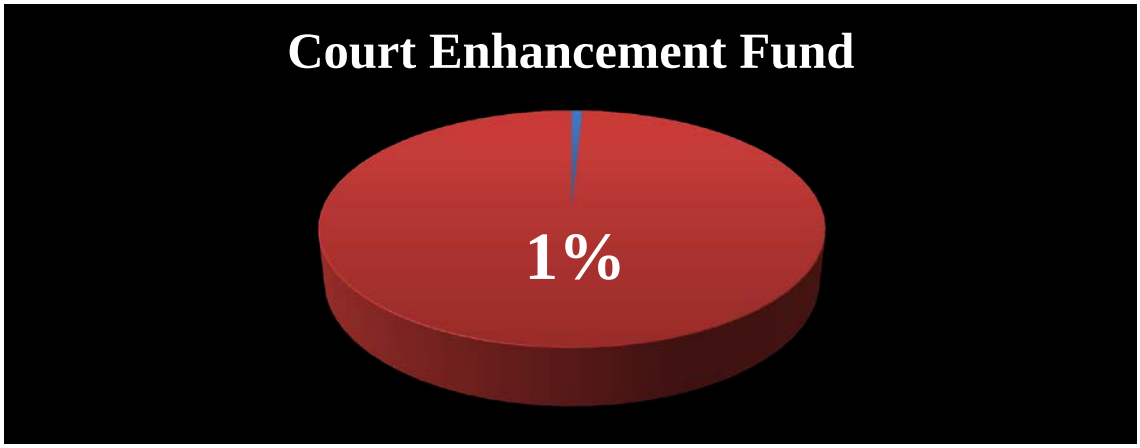
Capital Items:

- No capital was requested this year for this department.

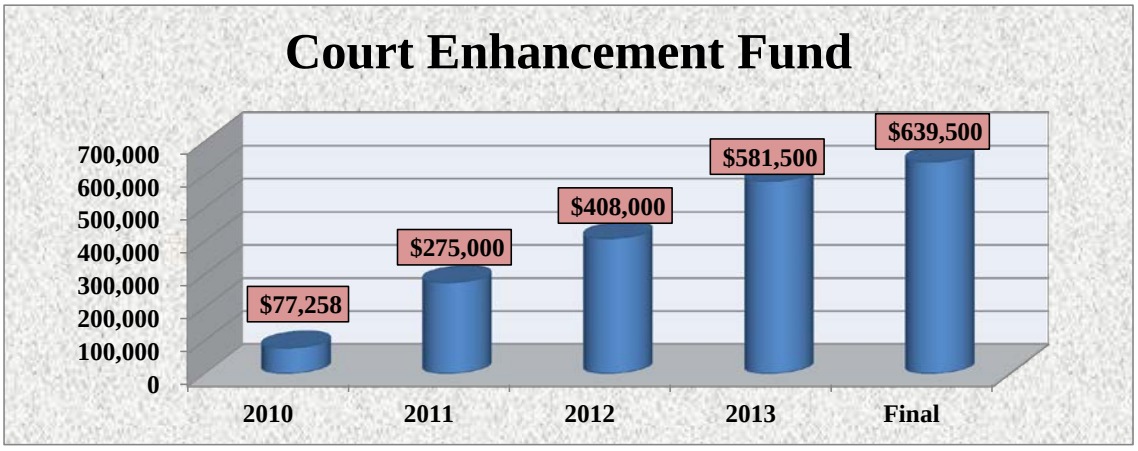
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	1	2	2	3	0
Filled	0	1	3	3	

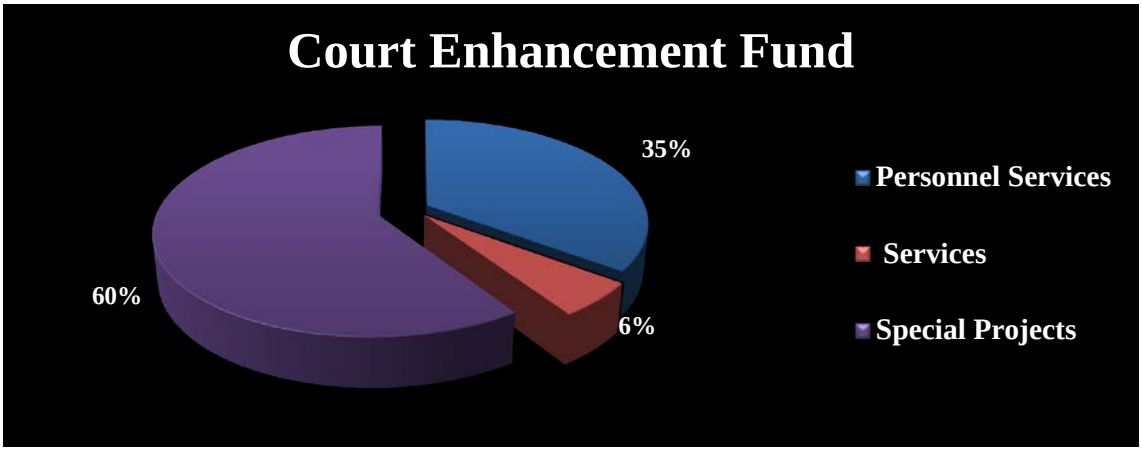
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Municipal Court Enhancement Fund
Fund Number : 15

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
	REVENUES					
750	UNCLASSIFIED REVENUES	**0**	1	0	0	0
627	COURT TIME PMT REVENUE	**25,000**	12,211	12,565	16,201	11,743
628	COURT FTG FEE REVENUE	**15,000**	3,753	7,148	9,091	7,673
629	COURT TECH ACCT REVENUE	**400,000**	136,365	120,065	343,285	200,101
842	INTEREST REVENUE	**0**	342	483	503	313
	TOTAL REVENUES	**440,000**	152,672	140,261	369,080	219,830

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**225,000**	7,269	65,882	119,776	68,017
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**34,500**	4,547	0	0	0
400	**Special Projects**	**380,000**	13,009	11,114	43,569	29,471
600	**Capital Outlay/Projects**	**0**	0	0	18,500	11,527
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**639,500**	24,825	76,996	181,845	109,015
	EXPENDITURES					
110	SALARIES AND WAGES	**0**	0	28,753	53,341	32,113
111	OVERTIME	**0**	0	0	360	1,005
117	COMPTIME	**0**	0	114	590	2,307
120	HEALTH-LIFE-DENTAL INSURAN	**0**	0	6,718	10,729	171
130	SOCIAL SECURITY CONTRIBUTI	**0**	0	1,631	3,166	2,194
131	MEDICARE CONTRIBUTION	**0**	0	381	738	513
132	ASRS CONTRIBUTION	**0**	0	2,843	5,718	3,902
134	DEFERRED COMPENSATION	**0**	0	0	0	0
140	COMPENSATION INSURANCE	**0**	0	57	100	34
141	UNEMPLOYMENT INSURANCE	**0**	0	135	879	463
142	AZ JOB TRAINING TAX	**0**	0	0	0	0
199	LABOR DISTRIBUTION	**225,000**	7,269	25,250	44,155	25,315
338	ARMORED CAR SERVICES	**4,500**	0	0	0	0
345	SECURITY SERVICES	**28,000**	0	0	0	0
372	BANK CHARGES	**2,000**	4,238	0	0	0
377	MISCELLEANOUS EXPENSES	**0**	309	0	0	0
410	COURT TECHNOLOGY ACCT EXPE	**380,000**	13,009	11,114	42,622	27,113
420	TIME PMT ACCT EXPENSES	**0**	0	0	947	2,358
661	BUILDING/DATA INFRAS. IMPROV	**0**	0	0	18,500	11,527
	TOTAL EXPENDITURES	**639,500**	24,825	76,996	181,845	109,015
	NET REVENUE OVER EXPENDITURES	**(199,500)**	127,847	63,265	187,235	110,815

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	10,000	10,000	0	25,000	15,000	150%
0	0	5,000	10,000	0	15,000	5,000	50%
0	0	25,000	150,000	0	400,000	250,000	167%
0	0	0	1,500	0	0	(1,500)	-100%
0	0	40,000	171,500	0	440,000	268,500	157%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	116,500	102,000	199,500	29,250	225,000	25,500	13%
0	0	0	0	0	0	0	0%
2,800	7,000	7,000	2,000	2,000	34,500	32,500	1625%
74,458	151,500	299,000	380,000	190,000	380,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
77,258	275,000	408,000	581,500	221,250	639,500	58,000	10%
0	73,500	61,500	98,634	0	0	(98,634)	-100%
0	0	0	5,000	2,500	0	(5,000)	-100%
0	0	17,500	0	0	0	0	0%
0	23,000	11,000	22,302	0	0	(22,302)	-100%
0	5,000	4,000	6,115	0	0	(6,115)	-100%
0	1,500	1,000	1,430	0	0	(1,430)	-100%
0	10,000	6,500	10,998	0	0	(10,998)	-100%
0	1,000	0	0	0	0	0	0%
0	2,000	0	209	0	0	(209)	-100%
0	500	500	336	0	0	(336)	-100%
0	0	0	976	0	0	(976)	-100%
0	0	0	53,500	26,750	225,000	171,500	321%
0	0	0	0	0	4,500	4,500	4500%
0	0	0	0	0	28,000	28,000	28000%
2,800	7,000	7,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
74,458	151,500	299,000	380,000	190,000	380,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
77,258	275,000	408,000	581,500	221,250	639,500	58,000	10%
(77,258)	(275,000)	(368,000)	(410,000)	(221,250)	(199,500)	210,500	-51%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

PHOTO ENFORCEMENT FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

PHOTO ENFORCEMENT

Net Change from Previous Budget:

2,120,000	101%

Significant Changes:

- Cost of Photo Enforcement services increased by $200,000.
- Reserves increased over $900,000 based on projected fund balance.
- $990,000 transfer out to Public Safety and Northern Parkway. Nothing budgeted prior year because this is based on previous year ending fund balance.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	4	0
Filled	0	0	0	4	

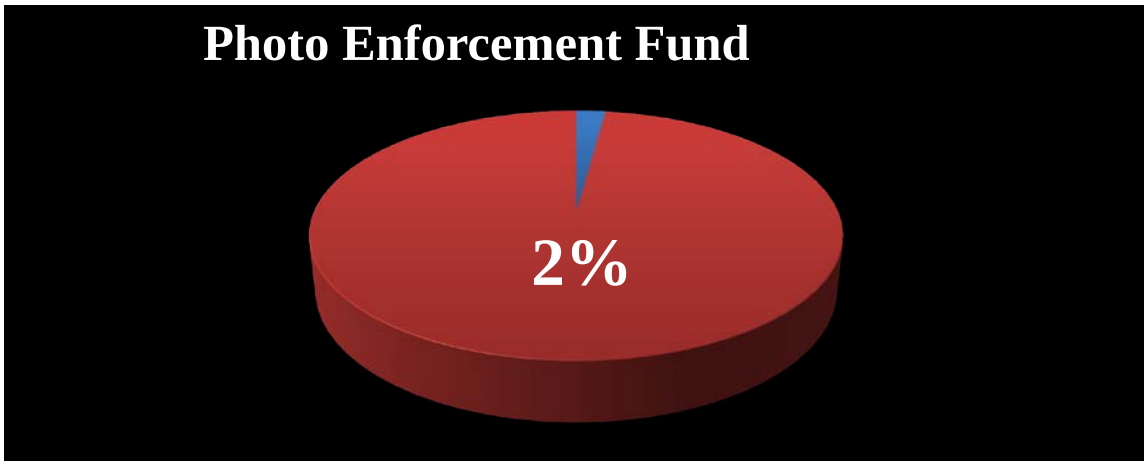
Transfers:

Transfer		
Out / In	Gen. Fund	Capital St.
Photo	495,000	495,000

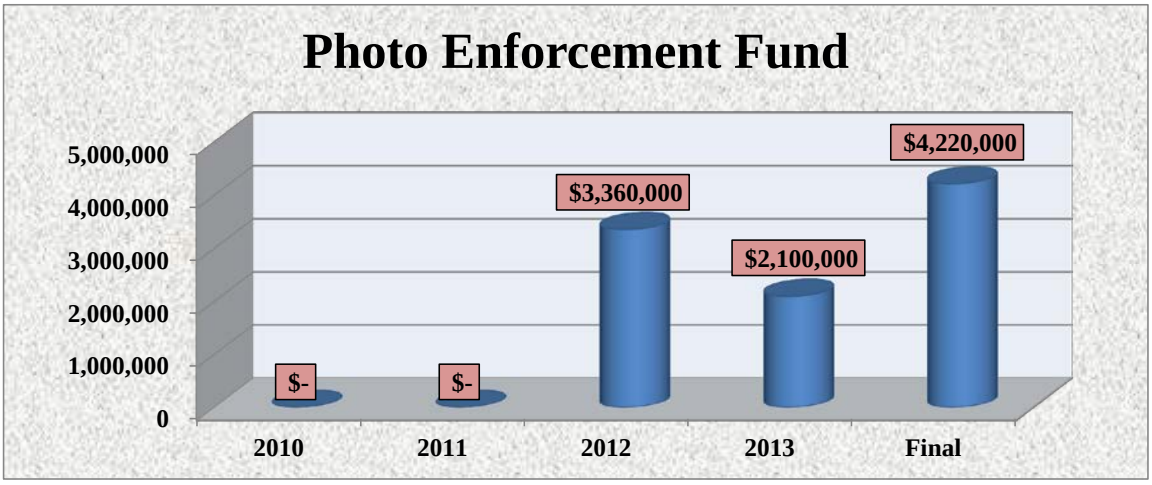
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*

* Based on prior year's fund balance.

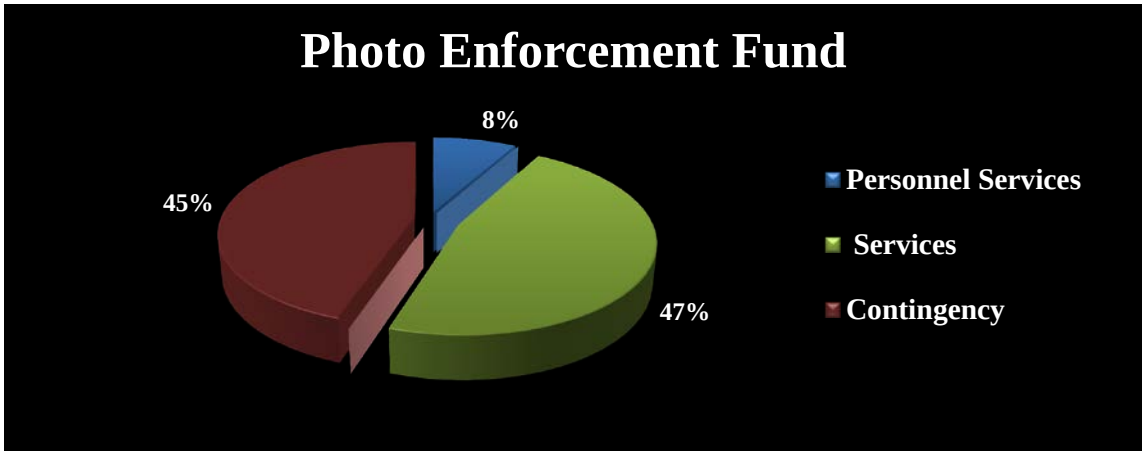
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Photo Enforcement
Fund Number : 16

Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
	REVENUES					
105	PHOTO RADAR FINE	**1,270,000**	0	0	1,056,005	634,722
111	PROCESS SERVER - REDFLEX	**130,000**	0	0	37,416	64,767
200	DEFENSIVE DRIVING REVENUE	**1,070,000**	0	0	869,590	534,090
	TOTAL REVENUES	**2,470,000**	0	0	1,963,011	1,233,579

Dept	Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
		SUMMARY OF EXPENDITURES					
	100	**Personnel Services**	**263,500**	0	0	34,738	85,839
	200	**Supplies**	**0**	0	0	0	0
	300	**Services**	**1,520,000**	0	0	755,628	458,627
	400	**Special Projects**	**0**	0	0	0	0
	600	**Capital Outlay/Projects**	**0**	0	0	0	0
	700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
	900	**Contingency**	**2,436,500**	0	0	183,000	0
		TOTAL	**4,220,000**	0	0	973,366	544,466
		EXPENDITURES					
430	110	SALARIES AND WAGES	**0**	0	0	0	14,686
430	111	OVERTIME	**0**	0	0	0	1,428
430	117	COMP TIME	**0**	0	0	0	37
430	120	HEALTH-LIFE-DENTAL INSURAN	**0**	0	0	0	236
430	130	SOCIAL SECURITY CONTRIBUTI	**0**	0	0	0	999
430	131	MEDICARE CONTRIBUTION	**0**	0	0	0	234
430	132	ASRS CONTRIBUTION	**0**	0	0	0	1,799
430	140	WORKERS COMPENSATION	**0**	0	0	0	12
430	141	UNEMPLOYMENT INSURANCE	**0**	0	0	0	279
430	142	AZ JOB TRAINING TAX	**0**	0	0	0	0
430	199	LABOR DISTRIBUTION	**138,500**	0	0	0	0
430	230	OFFICE SUPPLIES	**0**	0	0	0	0
430	372	BANK CHARGES	**20,000**	0	0	0	9,811
430	377	MISCELLANEOUS EXPENSE	**0**	0	0	0	190
		TOTAL COURT	**158,500**	**0**	**0**	**0**	**29,711**
551	110	SALARIES AND WAGES	**0**	0	0	26,183	49,205
551	111	OVERTIME	**0**	0	0	28	399
551	117	COMP TIME	**0**	0	0	149	55
551	120	HEALTH-LIFE-DENTAL INSURAN	**0**	0	0	3,596	8,292
551	130	SOCIAL SECURITY CONTRIBUTI	**0**	0	0	1,551	2,966
551	131	MEDICARE CONTRIBUTION	**0**	0	0	363	694
551	132	ASRS CONTRIBUTION	**0**	0	0	2,100	4,362
551	140	WORKERS COMPENSATION	**0**	0	0	37	54
551	141	UNEMPLOYMENT RESERVE	**0**	0	0	731	102
551	142	AZ JOB TRAINING TAX	**0**	0	0	0	0
551	199	LABOR DISTRIBUTION	**125,000**	0	0	0	0
551	354	PHOTO ENFORCEMENT SERVICES	**1,500,000**	0	0	732,960	448,626
551	372	BANK CHARGES	**0**	0	0	22,668	0
551	920	RESERVE	**1,446,500**	0	0	0	0
551	950	TRANSFER OUT	**990,000**	0	0	183,000	0
		TOTAL POLICE	**4,061,500**	**0**	**0**	**973,366**	**514,755**
		TOTAL EXPENDITURES	**4,220,000**	0	0	973,366	544,466
		NET REVENUE OVER EXPENDITURES	**(1,750,000)**	0	0	989,645	689,113

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	1,620,000	1,000,000	0	1,270,000	270,000	27%
0	0	120,000	100,000	0	130,000	30,000	30%
0	0	1,620,000	900,000	0	1,070,000	170,000	19%
0	0	3,360,000	2,000,000	0	2,470,000	470,000	24%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	160,000	230,000	0	263,500	33,500	15%
0	0	0	2,250	1,125	0	(2,250)	-100%
0	0	3,000,000	1,340,000	670,000	1,520,000	180,000	13%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	200,000	527,750	0	2,436,500	1,908,750	362%
0	0	3,360,000	2,100,000	671,125	4,220,000	2,120,000	101%
0	0	0	72,110	0	0	(72,110)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	22,230	0	0	(22,230)	-100%
0	0	0	4,471	0	0	(4,471)	-100%
0	0	0	1,046	0	0	(1,046)	-100%
0	0	0	8,040	0	0	(8,040)	-100%
0	0	0	153	0	0	(153)	-100%
0	0	0	224	0	0	(224)	-100%
0	0	0	725	0	0	(725)	-100%
0	0	0	0	0	138,500	138,500	138500%
0	0	0	2,250	1,125	0	(2,250)	-100%
0	0	0	40,000	20,000	20,000	(20,000)	-50%
0	0	0	0	0	0	0	0%
0	**0**	**0**	**151,249**	**21,125**	**158,500**	**7,251**	**5%**
0	0	133,000	93,350	0	0	(93,350)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	11,208	0	0	(11,208)	-100%
0	0	10,000	5,788	0	0	(5,788)	-100%
0	0	2,000	1,354	0	0	(1,354)	-100%
0	0	14,000	5,441	0	0	(5,441)	-100%
0	0	970	198	0	0	(198)	-100%
0	0	20	448	0	0	(448)	-100%
0	0	10	3,214	0	0	(3,214)	-100%
0	0	0	0	0	125,000	125,000	125000%
0	0	3,000,000	1,300,000	650,000	1,500,000	200,000	15%
0	0	0	0	0	0	0	0%
0	0	200,000	527,750	0	1,446,500	918,750	174%
0	0	0	0	0	990,000	990,000	990000%
0	**0**	**3,360,000**	**1,948,751**	**650,000**	**4,061,500**	**2,112,749**	**108%**
0	0	3,360,000	2,100,000	671,125	4,220,000	2,120,000	101%
0	0	0	(100,000)	(671,125)	(1,750,000)	(1,650,000)	1650%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



POLICE TOWING FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

POLICE TOWING

Net Change from Previous Budget:

(73,000)	-73%

Significant Changes:

- Decreased labor distribution by $73,000.



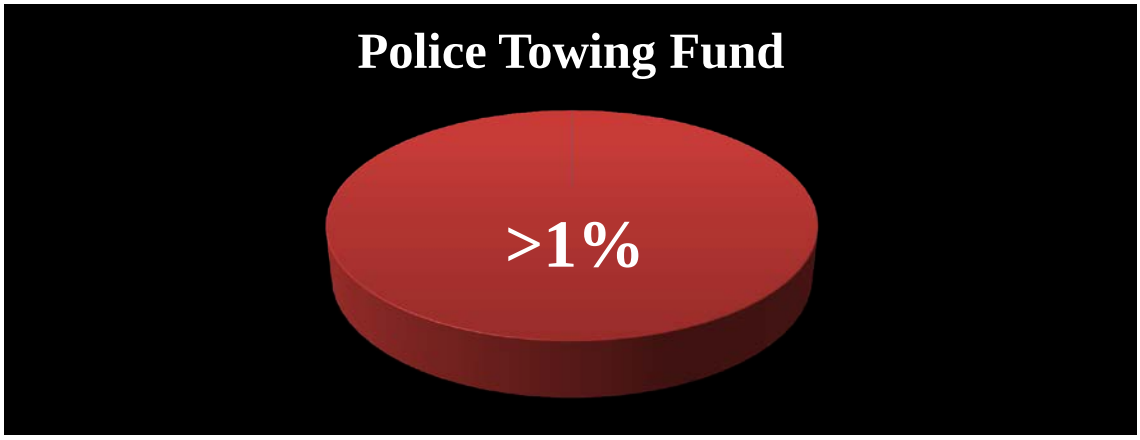
Capital Items:

- No capital was requested this year for this department.

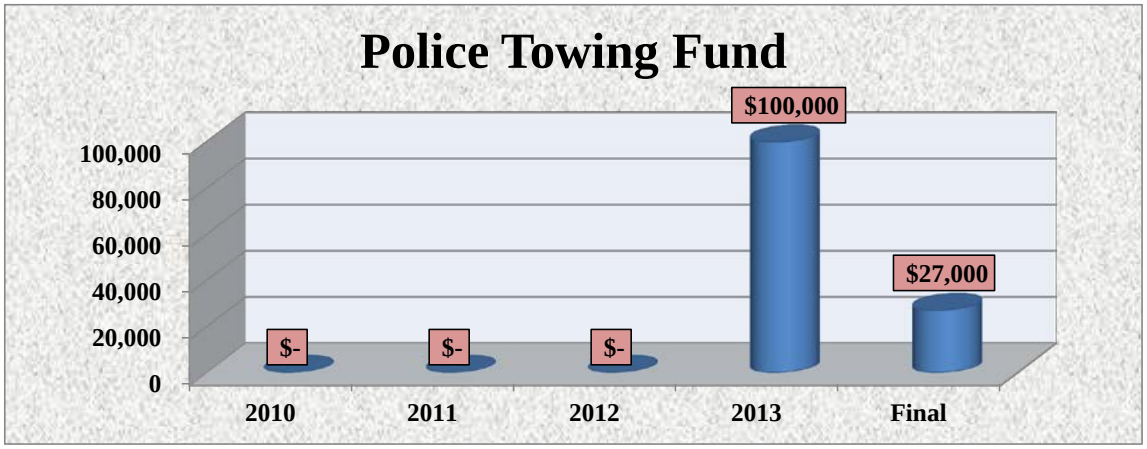
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

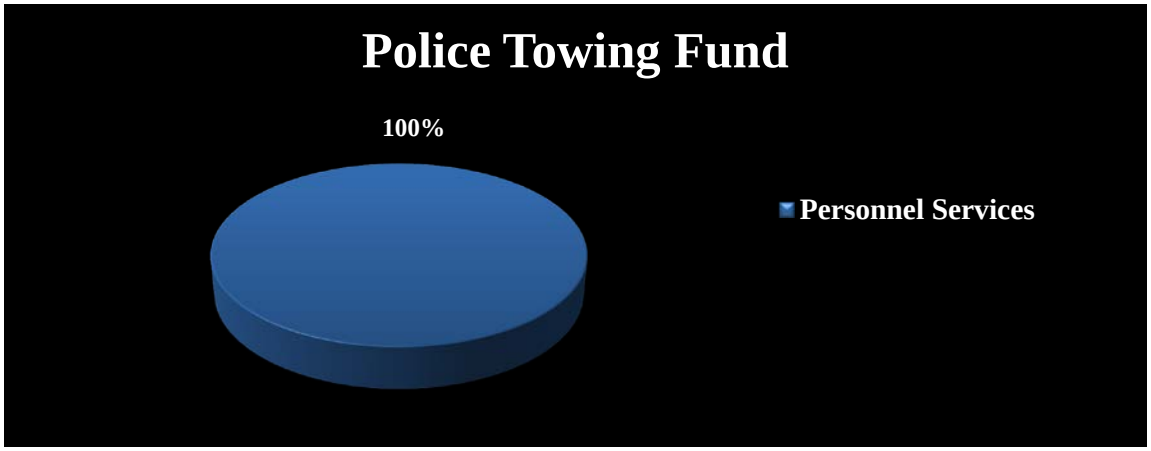
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Police Towing
Fund Number : 28

		REVENUES		Actual			
			FY 2014	For the Fiscal Year ending June 30,			July - Dec
Dept	Acct	Acct Description	Final	2010	2011	2012	2013
360	563	IMPOUND REVENUE (28-3511)	**60,000**	0	0	0	29,850
		TOTAL REVENUES	**60,000**	0	0	0	29,850

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**27,000**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**27,000**	0	0	0	0

		EXPENDITURES					
450	199	LABOR DISTRIBUTION	**27,000**	0	0	0	0
		TOTAL EXPENDITURES	**27,000**	0	0	0	0
		NET REVENUE OVER EXPENDITURES	**33,000**	0	0	0	29,850

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	100,000	60,000	60,000	(40,000)	-40%
0	0	0	100,000	60,000	60,000	(40,000)	-40%

[redacted]

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	100,000	100,000	27,000	(73,000)	-73%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	100,000	100,000	27,000	(73,000)	-73%
0	0	0	100,000	100,000	27,000	(73,000)	-73%
0	0	0	100,000	100,000	27,000	(73,000)	-73%
0	0	0	0	(40,000)	33,000	33,000	33000%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



IMPACT FEES – POLICE FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

IMPACT FEES - POLICE

Net Change from Previous Budget:

(768,500)	-13%

Significant Changes:

- None



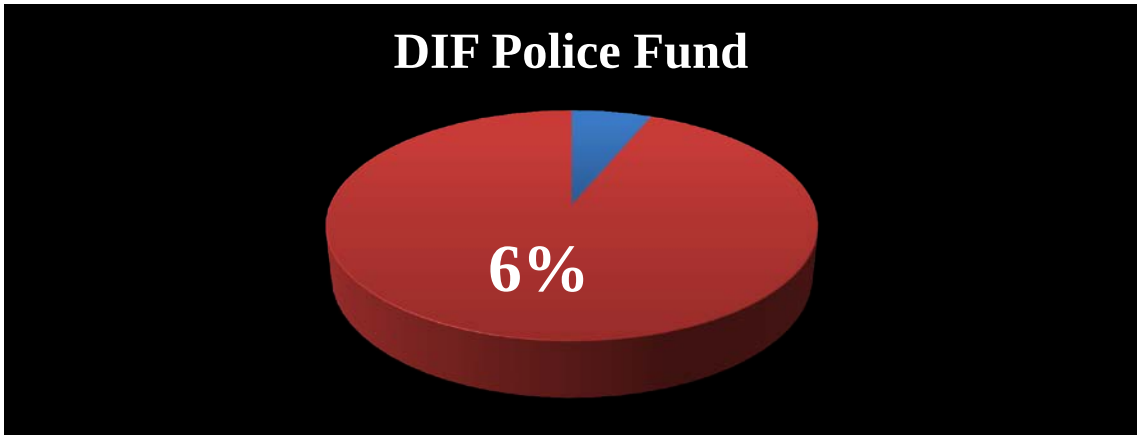
Capital Items:

CARRY FORWARD PROJECTS	
68-400-667 NEW POLICE FACILITY	$ 5,262,500

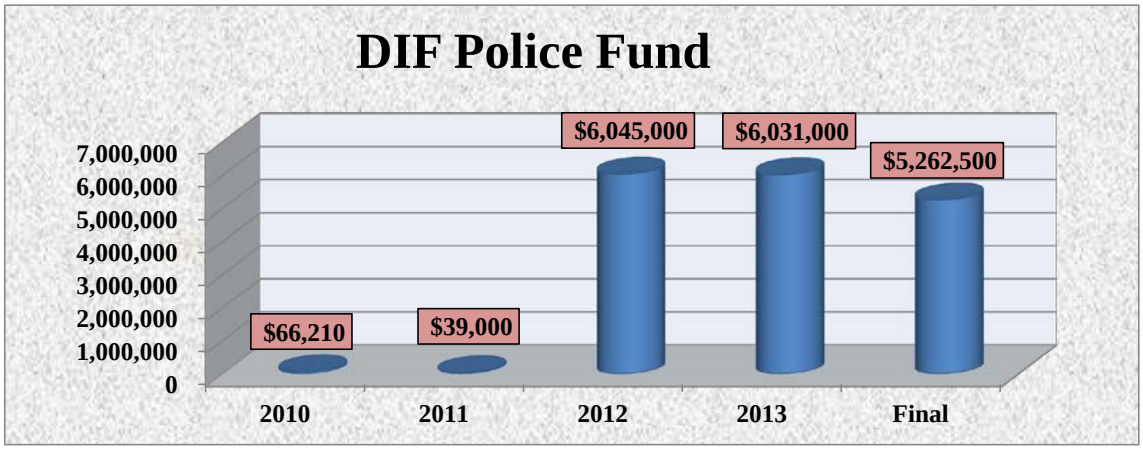
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

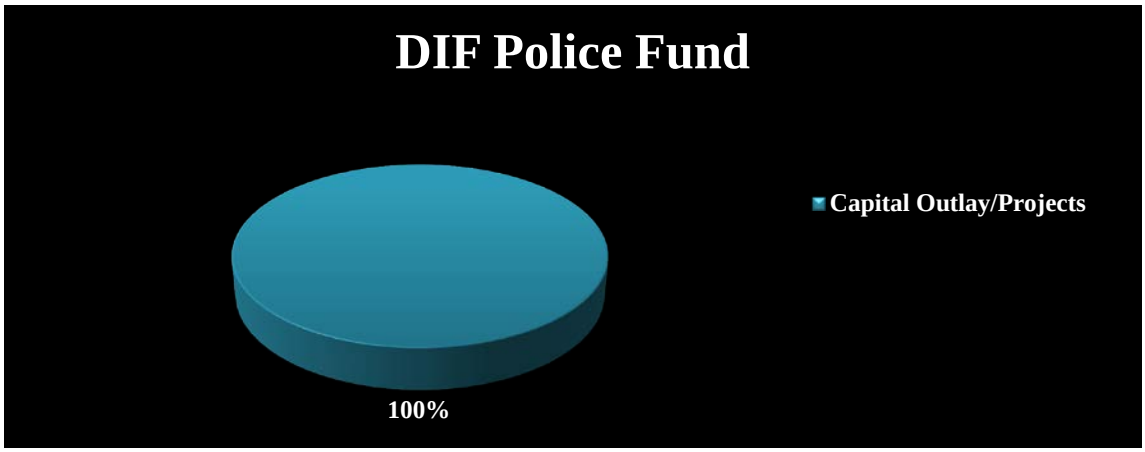
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Impact Fees - Police
Fund Number : 68

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
160	POLICE FEE	**0**	3,632	8,512	7,376	0
842	INTEREST REVENUE	**5,000**	31	0	0	2,940
501	BOND PROCEEDS	**0**	0	0	0	6,000,000
	TOTAL REVENUES	**5,000**	3,663	8,512	7,376	6,002,940

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**5,262,500**	0	0	57,084	422,464
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**5,262,500**	0	0	57,084	422,464
	EXPENDITURES					
610	FIELD EQUIPMENT PURCHASE	**0**	0	0	0	0
661	BUILDING/DATA INFRAS. IMPRO	**0**	0	0	57,084	0
667	PRE-CONSTRUCTION DESIGN	**5,262,500**	0	0	0	422,464
	TOTAL EXPENDITURES	**5,262,500**	0	0	57,084	422,464
	NET REVENUE OVER EXPENDITURES	**(5,257,500)**	3,663	8,512	(49,708)	5,580,476

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
25,000	0	0	0	0	0	0	0%
150	0	0	0	5,000	5,000	5,000	5000%
0	0	6,000,000	6,000,000	0	0	(6,000,000)	-100%
25,150	0	6,000,000	6,000,000	5,000	5,000	(5,995,000)	-100%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
66,210	39,000	6,045,000	6,031,000	0	5,262,500	(768,500)	-13%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
66,210	39,000	6,045,000	6,031,000	0	5,262,500	(768,500)	-13%
66,210	39,000	0	0	0	0	0	0%
0	0	6,000,000	0	0	0	0	0%
0	0	45,000	6,031,000	0	5,262,500	(768,500)	-13%
66,210	39,000	6,045,000	6,031,000	0	5,262,500	(768,500)	-13%
(41,060)	(39,000)	(45,000)	(31,000)	5,000	(5,257,500)	(5,226,500)	16860%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CDBG

Net Change from Previous Budget:

240,000	44%

Significant Changes:

- Budgeted for potential closeout funds.



Capital Items:

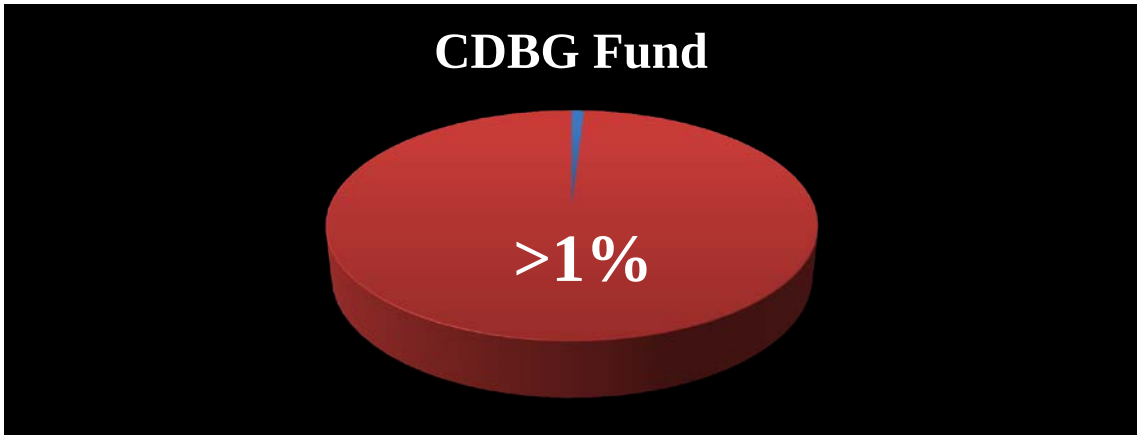
CARRY FORWARD PROJECT		
31-466-668	MAIN ST. WATERLINE IMPROVEMENT	$440,000

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***POTENTIAL CDBG CLOSE OUT FUNDS*** **-** Place holder for potential close out funds from Community Development Block Grant program.	N	$350,000

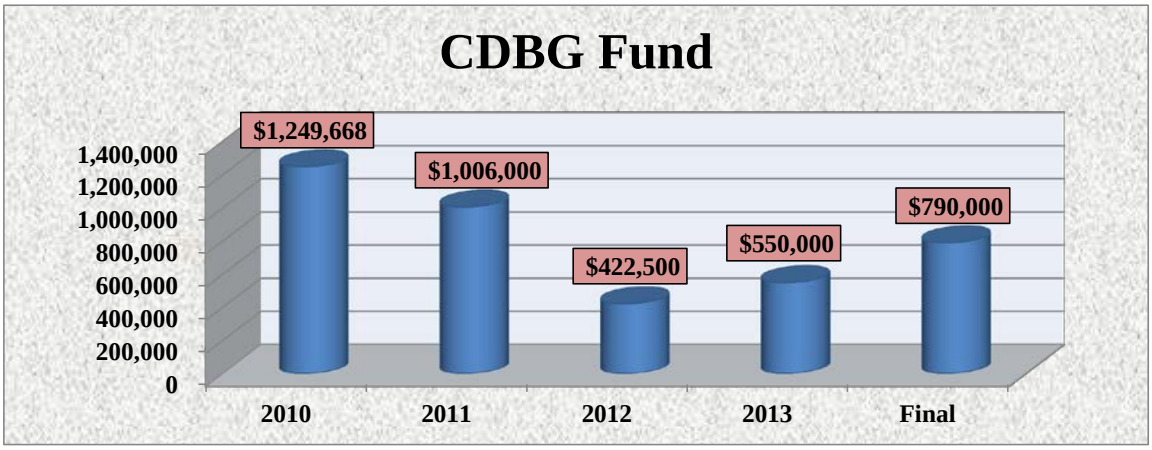
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

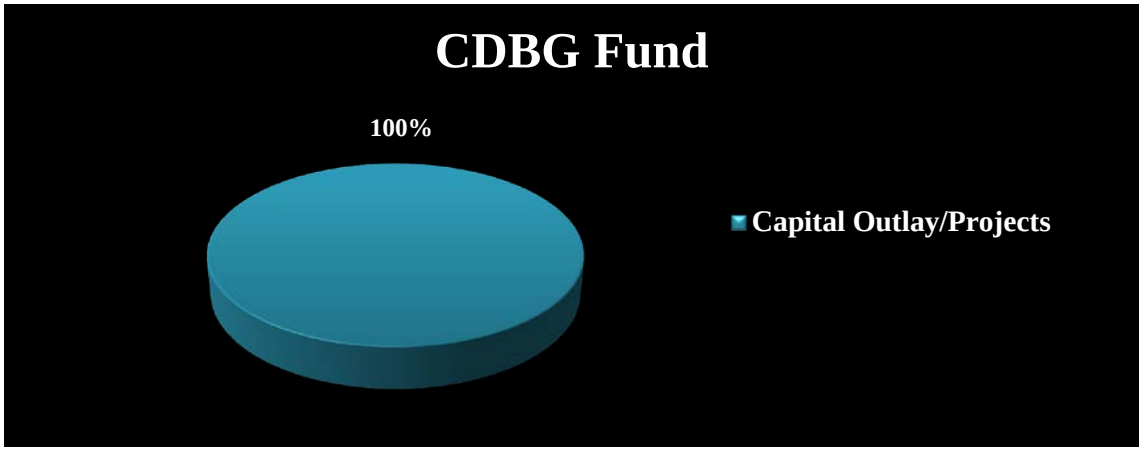
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: CDBG
Fund Number : 31

Dept	Acct	Acct Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
		REVENUES					
	463	EL FRIO STREET IMPROV.	**0**	0	0	0	0
	464	MAIN ST. WATERLINE IMPROVE	**350,000**	0	400,000	0	0
	465	INTERSEC. IMPROV.- SANTA &	**0**	0	70,000	0	0
	466	WATER LINE RPLCE - LUNA &	**0**	0	328,582	0	0
	970	TRANSFER IN	**0**	265,678	32,000	92,500	9,252
		TOTAL REVENUES	**350,000**	265,678	830,582	92,500	9,252

Category	Category Description	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	21,538	7,100	0	0
400	**Special Projects**	**0**	64,231	966,037	0	0
600	**Capital Outlay/Projects**	**790,000**	0	0	15,591	9,112
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**790,000**	85,769	973,137	15,591	9,112

Dept	Acct						
		EXPENDITURES					
463	485	CONSTRUCTION COST	**0**	63,112	0	0	0
464	310	ENGINEERING SERVICES	**0**	21,538	7,100	0	0
464	485	CONSTRUCTION	**0**	1,119	552,455	0	0
465	485	CONSTRUCTION	**0**	0	85,000	0	0
466	485	CONSTRUCTION	**0**	0	328,582	0	0
466	668	CONSTRUCTION-CIP	**790,000**	0	0	15,591	9,112
466	699	CAPITAL REQUEST NOT IN CIP	**0**	0	0	0	0
		TOTAL EXPENDITURES	**790,000**	85,769	973,137	15,591	9,112
		NET REVENUE OVER EXPENDITURES	**(440,000)**	179,909	(142,555)	76,909	140

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	181,500	0	0	(181,500)	-100%
983,990	400,000	330,000	350,000	0	350,000	0	0%
0	75,000	0	0	0	0	0	0%
0	329,000	0	0	0	0	0	0%
0	32,000	92,500	18,500	0	0	(18,500)	-100%
983,990	836,000	422,500	550,000	0	350,000	(200,000)	-36%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
118,079	0	0	0	0	0	0	0%
1,131,589	1,006,000	0	0	0	0	0	0%
0	0	422,500	550,000	0	790,000	240,000	44%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,249,668	1,006,000	422,500	550,000	0	790,000	240,000	44%
0	0	0	0	0	0	0	0%
118,079	0	0	0	0	0	0	0%
1,131,589	570,000	0	0	0	0	0	0%
0	85,000	0	0	0	0	0	0%
0	351,000	0	0	0	0	0	0%
0	0	422,500	550,000	0	790,000	240,000	44%
0	0	0	0	0	0	0	0%
1,249,668	1,006,000	422,500	550,000	0	790,000	240,000	44%
(265,678)	(170,000)	0	0	0	(440,000)	(440,000)	-440000%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL PROJECTS FUND - PARK IMPROVEMENTS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CAPITAL PROJECTS – PARK IMPROVEMENTS

Net Change from Previous Budget:

(264,000)	-5%



Significant Changes:

- None

Capital Items:

CARRY FORWARD PROJECT	
61-400-698 RECREATION FACILITY	$5,236,000

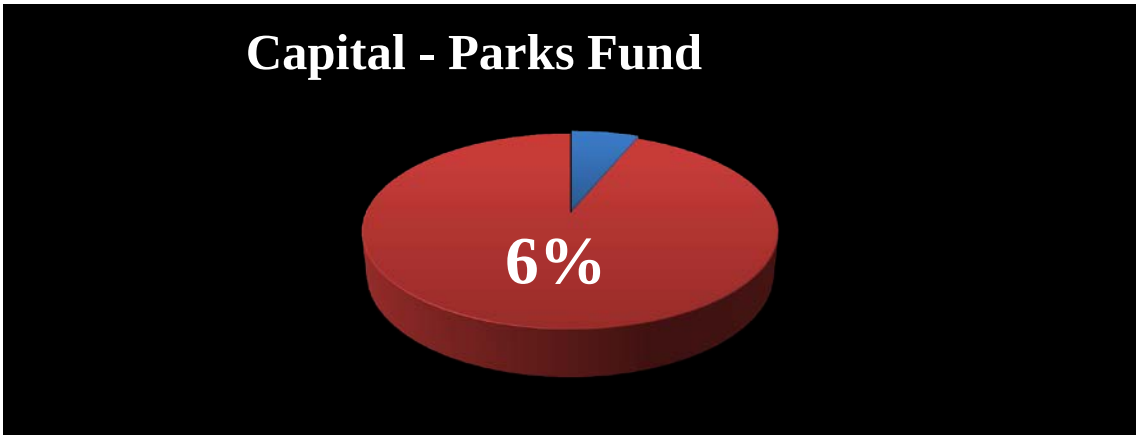
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

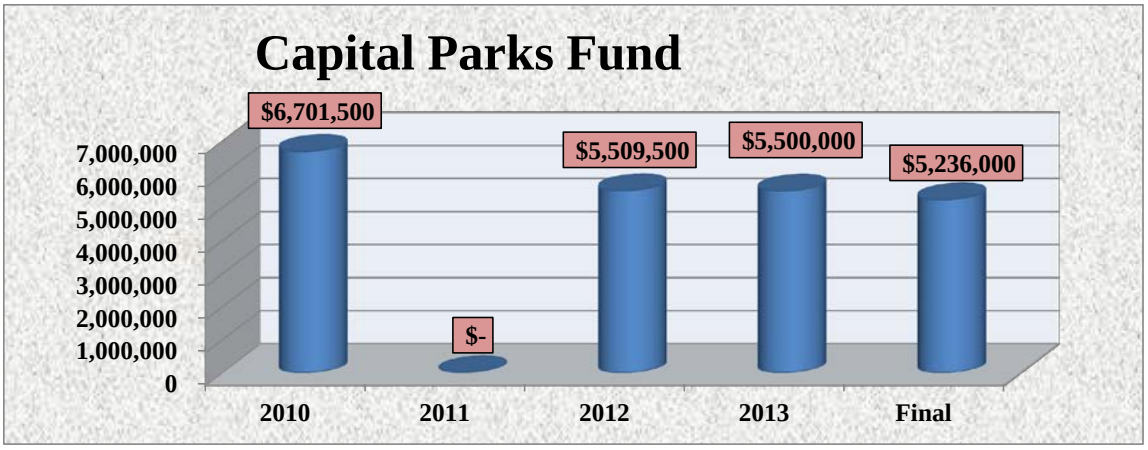
Transfers:

Transfer		
		Cap. Proj. Parks
Out	In	
Gen. Fund		3,000,000

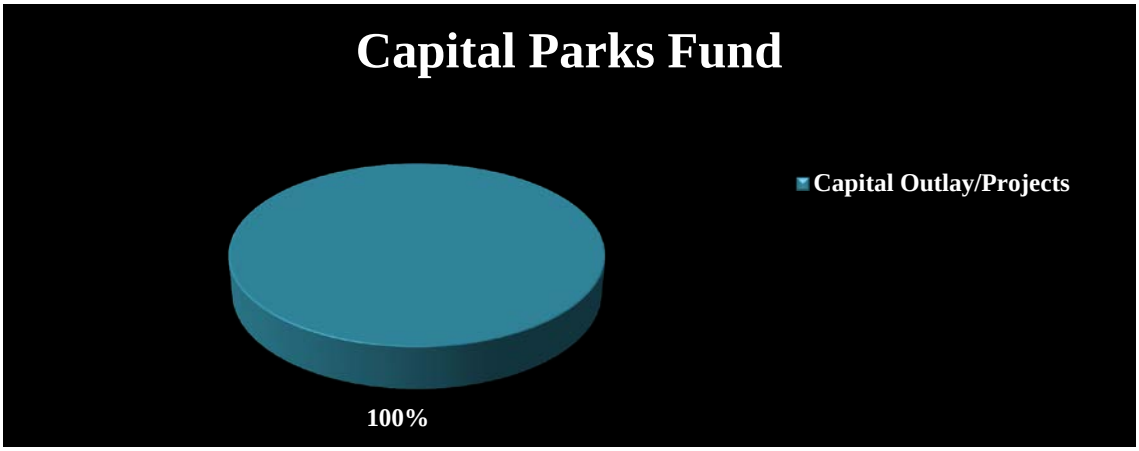
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Capital Projects - Park Improvements
Fund Number : 61

Acct	REVENUES	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
755	RECOVERY FROM PRIOR YEAR	**0**	0	0	475	0
842	INTEREST REVENUE	**0**	0	0	0	1,226
501	BOND PROCEEDS	**0**	0	0	0	2,500,000
970	TRANSFER IN	**3,000,000**	400,000	268,317	0	0
	TOTAL REVENUES	**3,000,000**	400,000	268,317	475	2,501,226

Category	SUMMARY OF EXPENDITURES	FY 2014 Final	Actual For the Fiscal Year ending June 30, 2010	2011	2012	July - Dec 2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**5,236,000**	0	0	296	96,052
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	449,157	0	0	0
950	**Contingency**	**0**	0	0	9,211	0
	TOTAL	**5,236,000**	449,157	0	9,507	96,052
	EXPENDITURES					
661	BUILDING/DATA INFRAS. IMPRO	**0**	0	0	296	0
698	CIP APPROVED CAPITAL	**5,236,000**	0	0	0	96,052
922	FUTURE CIP PROJECTS	**0**	449,157	0	0	0
950	TRANSFER OUT	**0**	0	0	9,211	0
	TOTAL EXPENDITURES	**5,236,000**	449,157	0	9,507	96,052
	NET REVENUE OVER EXPENDITURES	**(2,236,000)**	(49,157)	268,317	(9,032)	2,405,174

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	5,500,000	5,500,000	0	0	(5,500,000)	-100%
0	268,317	0	0	3,000,000	3,000,000	3,000,000	3000000%
0	268,317	5,500,000	5,500,000	3,000,000	3,000,000	(2,500,000)	-45%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	5,500,000	5,500,000	0	5,236,000	(264,000)	-5%
0	0	0	0	0	0	0	0%
6,701,500	0	0	0	0	0	0	0%
0	0	9,500	0	0	0	0	0%
6,701,500	0	5,509,500	5,500,000	0	5,236,000	(264,000)	-5%
0	0	5,500,000	0	0	0	0	0%
0	0	0	5,500,000	0	5,236,000		
6,701,500	0	0	0	0	0	0	0%
0	0	9,500	0	0	0	0	0%
6,701,500	0	5,509,500	5,500,000	0	5,236,000	(264,000)	-5%
(6,701,500)	268,317	(9,500)	0	3,000,000	(2,236,000)	(2,236,000)	-2236000%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

SPECIAL PROJECTS FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

SPECIAL PROJECTS

Net Change from Previous Budget:

10,270,500	14778%

Significant Changes:

- Moved Police grant costs from fund 24.
- Moved unknown contingency from fund 58.
- Reduced unknown contingency from $20M to $10M.



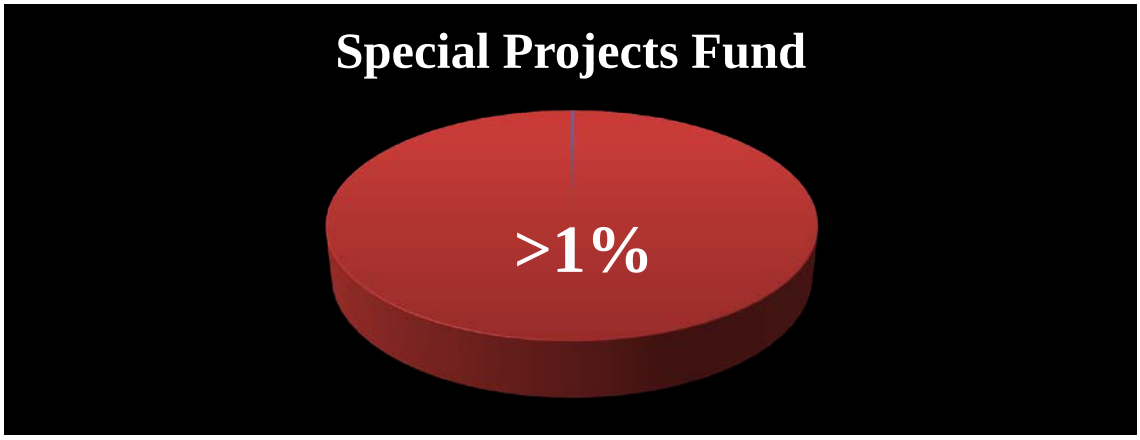
Capital Items:

- No capital was requested this year for this department.

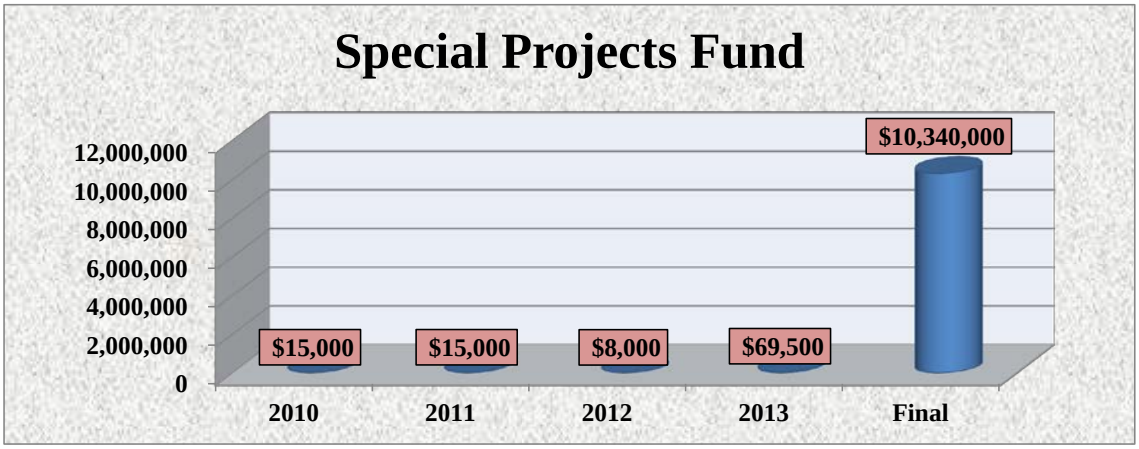
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

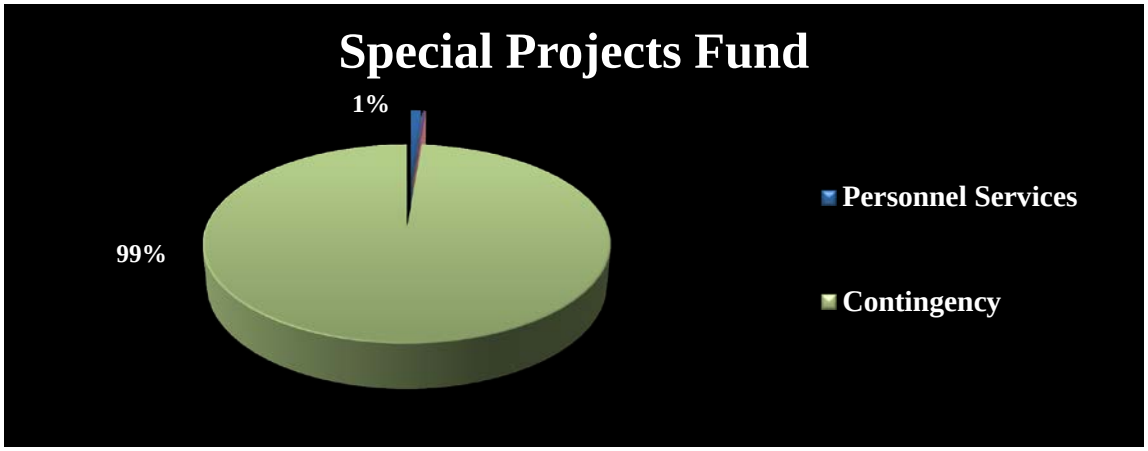
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Special Projects
Fund Number : 73

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
101	FIRE DEPARTMENT DONATIONS	**5,000**	2,300	2,000	0	0
102	POLICE DONATIONS	**5,000**	4,700	0	300	0
108	DYSART RESOURCE OFFICER GRA	**50,000**	72,145	72,252	58,121	23,256
120	DPS - GITEM GRANT	**60,000**	60,396	63,086	71,635	39,152
470	GRANT REVENUE	**10,000,000**	0	0	21,870	187,113
552	MISC GRANT/DONATIONS POLICE	**200,000**	1,085	2,381	4,633	1,065
415	DONATIONS - MAYOR ANC COUN	**20,000**	0	0	1,300	0
420	YMCA DONATIONS	**0**	0	0	500	0
461	K-9 DONATIONS	**0**	100	0	0	800
473	PARKS & REC DONATIONS	**0**	0	(500)	0	0
483	FM GLOBAL FOUNDATION GRANT	**0**	2,000	0	0	0
	TOTAL REVENUES	**10,340,000**	142,726	139,219	158,359	251,386

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**110,000**	0	(7,422)	(16,613)	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**30,000**	11,241	2,215	1,593	537
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Transfer Out**	**10,200,000**	0	5,000	0	0
	TOTAL	**10,340,000**	11,241	(207)	(15,020)	537
	EXPENDITURES					
199	LABOR DISTRIBUTION	**110,000**	0	(7,422)	(16,613)	0
410	SPECIAL EVENTS	**20,000**	0	0	1,300	0
461	K-9 EXPENSE	**0**	1,971	0	0	537
477	POLICE DONATION EXPENSES	**5,000**	5,016	215	293	0
482	FIRE DEPARTMENT DONATIONS	**5,000**	2,300	2,000	0	0
483	FM GLOBAL FOUNDATION GRANT	**0**	1,954	0	0	0
911	POLICE GRANT EXPENSE	**200,000**	0	0	0	0
912	FIRE GRANT EXPENSE	**0**	0	0	0	0
921	OTHER GRANTS/DONATIONS	**10,000,000**	0	0	0	0
950	TRANFSER OUT	**0**	0	5,000	0	0
	TOTAL EXPENDITURES	**10,340,000**	11,241	7,215	1,593	537
	NET REVENUE OVER EXPENDITURES	**0**	131,485	132,004	156,766	250,849

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	5,000	0	5,000	5,000	5,000	0	0%
0	5,000	0	6,000	5,000	5,000	(1,000)	-17%
73,000	90,500	75,000	60,000	50,000	50,000	(10,000)	-17%
72,000	67,500	60,000	60,000	60,000	60,000	0	0%
0	0	280,500	20,039,000	20,000,000	10,000,000	(10,039,000)	-50%
1,085	0	247,000	365,000	200,000	200,000	(165,000)	-45%
0	0	0	50,000	50,000	20,000	(30,000)	-60%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
146,085	168,000	662,500	20,585,000	20,370,000	10,340,000	(10,245,000)	-50%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	110,000	110,000	110000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
15,000	10,000	8,000	69,500	0	30,000	(39,500)	-57%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	5,000	0	0	0	10,200,000	10,200,000	10200000%
15,000	15,000	8,000	69,500	0	10,340,000	10,270,500	14778%
0	0	0	0	0	110,000	110,000	110000%
0	0	0	50,000	0	20,000	(30,000)	-60%
0	0	0	0	0	0	0	0%
15,000	7,000	6,000	10,000	0	5,000	(5,000)	-50%
0	3,000	2,000	9,500	0	5,000	(4,500)	-47%
0	0	0	0	0	0	0	0%
0	0	0	0	0	200,000	200,000	200000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	10,000,000	10,000,000	10000000%
0	5,000	0	0	0	0	0	0%
15,000	15,000	8,000	69,500	0	10,340,000	10,270,500	14778%
131,085	153,000	654,500	20,515,500	20,370,000	0	(20,515,500)	-100%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK



DEBT SERVICE FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

DEBT SERVICE

Net Change from Previous Budget:

(116,500)	-5%

Significant Changes:

- Lower interest payments due to bond refunding.



Capital Items:

- No capital was requested this year for this department.

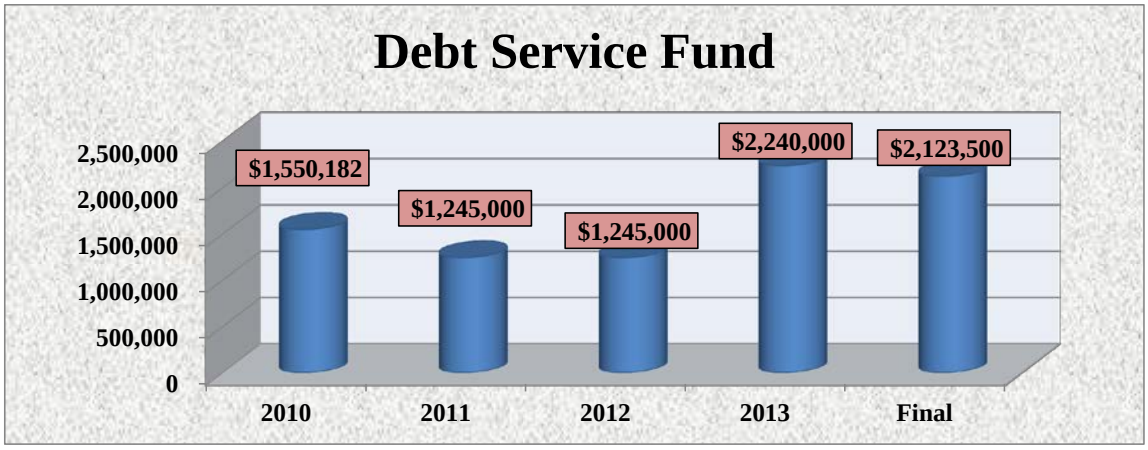
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

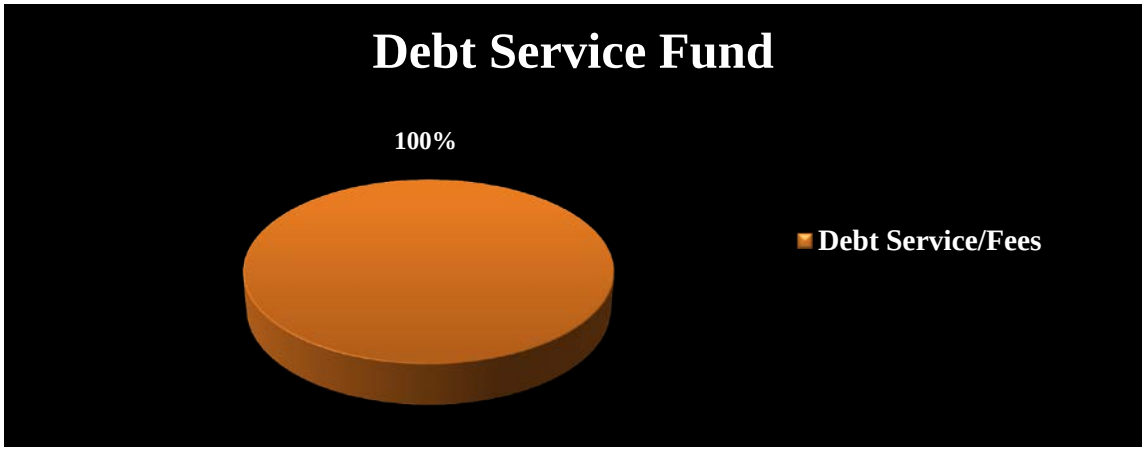
Percent of Citywide Expenditure Budget



Total Fund Budget



FY 2014 Budgeted Expenditures



Fund Name: Debt Service
Fund Number : 41

	REVENUES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2010	2011	2012	2013
150	SECONDARY PROPERTY TAX	**1,960,000**	1,223,411	1,298,562	1,310,034	980,447
151	YMCA DEBT SVC REVENUE	**0**	0	0	0	0
550	REIMBURSEMENTS	**0**	0	24,443	0	0
842	INTEREST REVENUE	**0**	129	0	0	387
250	OTHER FINANCING SOURCES	**0**	0	0	0	4,169,326
970	TRANSFER IN	**100,000**	0	0	0	87,498
	TOTAL REVENUES	**2,060,000**	1,223,540	1,323,005	1,310,034	5,237,658

	SUMMARY OF EXPENDITURES		Actual			
		FY 2014	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2010	2011	2012	2013
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**0**	0	0	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	0
700	**Debt Service - Interest/Fees**	**2,123,500**	1,217,432	1,225,949	1,224,253	597,177
900	**Contingency**	**0**	0	0	0	3,363,986
	TOTAL	**2,123,500**	1,217,432	1,225,949	1,224,253	3,961,163
	EXPENDITURES					
730	COST OF ISSUANCE	**0**	0	0	0	28,937
750	GADA-SERIES 2004 -INTEREST	**102,000**	180,825	172,538	163,825	5,063
751	GADA - SERIES 2004 - PRINC	**255,000**	195,000	205,000	215,000	0
752	GADA - SERIES 2007-INTERES	**40,500**	47,113	45,513	43,713	20,956
753	GADA - SERIES 2007- PRINCI	**50,000**	40,000	45,000	45,000	0
754	GADA - SERIES 2009 - PRINC	**370,000**	270,000	340,000	350,000	0
755	GADA SERIES - 2009 - INTER	**381,500**	481,484	413,638	403,438	196,469
756	GADA - SERIES 2012- INTEREST	**612,500**	0	0	0	312,404
757	GADA - SERIES 2012 - PRINCIPAL	**295,000**	0	0	0	0
773	TRUST/AGENCY FEES	**17,000**	3,010	4,260	3,277	33,348
990	OTHER FINANCING USES	**0**	0	0	0	3,363,986
	TOTAL EXPENDITURES	**2,123,500**	1,217,432	1,225,949	1,224,253	3,961,163
	NET REVENUE OVER EXPENDITURES	**(63,500)**	6,108	97,056	85,781	1,276,495

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
1,256,182	1,300,000	1,300,000	1,960,000	1,960,000	1,960,000	0	0%
294,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	175,000	100,000	100,000	(75,000)	-43%
1,550,182	1,300,000	1,300,000	2,135,000	2,060,000	2,060,000	(75,000)	-4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2014		FY 2013 to FY2014	
2010	2011	2012	2013	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,550,182	1,245,000	1,245,000	2,240,000	2,123,500	2,123,500	(116,500)	-5%
0	0	0	0	0	0	0	0%
1,550,182	1,245,000	1,245,000	2,240,000	2,123,500	2,123,500	(116,500)	-5%
0	0	0	0	0	0	0	0%
184,863	173,000	164,000	155,000	102,000	102,000	(53,000)	-34%
190,000	205,000	215,000	225,000	255,000	255,000	30,000	13%
47,913	46,000	44,000	42,000	40,500	40,500	(1,500)	-4%
40,000	45,000	45,000	45,000	50,000	50,000	5,000	11%
285,000	340,000	350,000	360,000	370,000	370,000	10,000	3%
489,156	414,000	404,000	394,000	381,500	381,500	(12,500)	-3%
294,000	0	0	600,000	612,500	612,500	12,500	2%
0	0	0	400,000	295,000	295,000	(105,000)	-26%
19,250	22,000	23,000	19,000	17,000	17,000	(2,000)	-11%
0	0	0	0	0	0	0	0%
1,550,182	1,245,000	1,245,000	2,240,000	2,123,500	2,123,500	(116,500)	-5%
0	55,000	55,000	(105,000)	(63,500)	(63,500)	41,500	-40%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL & CAPITAL PROJECTS

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

FY 2014 CAPITAL BY DOCUMENT SOURCE: (NOT) IN CAPITAL IMPROVEMENT PLAN OR CARRYFORWARD PROJECT

Fund	Source	Project Description	Amount
	IN CAPITAL IMPROVEMENTS PLAN		
GEN. FUND	GENERAL REVENUES	GENTRY PARK GENERAL IMPROVEMENTS	110,000
GEN. FUND	GENERAL REVENUES	POLICE REPLACEMENT VEHICLES	135,000
GEN. FUND	GENERAL REVENUES	POLICE MDC COMPUTERS IN VEHICLES	147,000
GEN. FUND	GENERAL REVENUES	FIRE HEART MONITORS	37,000
HURF	HURF	CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS	65,000
STREETS	BONDS	DYSART RD DESIGN-PEORIA TO NORTHERN	-
STREETS	FUND BALANCE	DYSART & CACTUS INTERSECTION IMPROVEMENTS	200,000
WATER	WATER REVENUES	WATER MAIN AT GATEWAY PARK	200,000
WATER	WATER REVENUES	VARNEY RD WATERLINE-DYSART TO EL MIRAGE	250,000
SEWER	SEWER REVENUES	LOWER EL MIRAGE DRAINAGE IMPROVEMENTS	100,000
		TOTAL IN CAPITAL IMPROVEMENTS PLAN	1,244,000
	NOT IN CAPITAL IMPROVEMENTS PLAN		
GEN. FUND	GENERAL REVENUES	POCKET PARKS - INSTALL SECURITY LIGHTING	60,000
GEN. FUND	GENERAL REVENUES	POLICE - FINGERPRINT LIVE SCAN	30,000
GEN. FUND	GENERAL REVENUES	POLICE - PROFESSIONAL STANDARDS SOFTWARE	9,000
HURF	HURF REVENUES	PAVEMENT MANAGEMENT PROGRAM	850,000
LTAF	LTAF	PURCHASE 2 BUSES FOR LOCAL CIRCULATOR ROUTE	193,000
CDBG	CDBG	POTENTIAL CDBG CLOSE OUT FUNDS	350,000
WATER	WATER REVENUES	REPLACE PUMPS AND MOTORS	50,000
SEWER	BONDS	INSTALL NEW BAR SCREEN AT WRF	175,000
SEWER	SEWER REVENUES	REPLACE PUMPS AND MOTORS	125,000
		TOTAL NOT IN CAPITAL IMPROVEMENTS PLAN	1,842,000
	CARRYFORWARD PROJECTS		
PARKS	BONDS	RECREATION FACILITY WITH POOL	5,236,000
POLICE	BONDS	NEW POLICE FACILITY	5,262,500
STREETS	GRANTS	BUS BAYS	-
SEWER	BONDS	CACTUS ROAD WASH STABILIZATION	-
CDBG	GRANTS	MAIN ST. WATERLINE IMPROVEMENT	440,000
STREETS	BONDS	EL MIRAGE ROAD IMPROVEMENTS	31,615,000
WATER	WATER REVENUES	MASTER PLAN	150,000
WATER	BONDS\GRANTS	WATER LINE IMPROVEMENTS	1,000,000
SEWER	SEWER REVENUES	MASTER PLAN	150,000
SEWER	BONDS	UV DISINFECTION SYSTEM	425,000
		TOTAL CARRYFORWARD PROJECTS	44,278,500
		TOTAL TOTAL CAPITAL IMPROVEMENTS	**47,364,500**
WATER	BONDS\WATER REVENUES	METER REPLACEMENT PROGRAM	3,500,000
SPEC. PROJ.	GRANTS	OTHER GRANTS/DONATIONS	10,000,000
WATER	FUND BALANCE	DEPRECIATION EXPENSE	1,400,000
SEWER	FUND BALANCE	DEPRECIATION EXPENSE	900,000
			12,300,000
		TOTAL MAJOR PROJECTS	59,664,500

FY 2014 CAPITAL BY FUND AND REVENUE SOURCE

General Fund 10

	Department	Description	Amount	Revenue Source
10-561-617	FIRE	HEART MONITORS	37,000	TAXES
10-521-654	PARKS	GENTRY PARK GENERAL IMPROVEMENTS	110,000	BONDS
10-521-654	PARKS	POCKET PARKS - INSTALL SECURITY LIGHTING	60,000	BONDS
10-551-650	POLICE	REPLACEMENT VEHICLES	135,000	TAXES
10-551-617	POLICE	MDC COMPUTERS IN VEHICLES	147,000	TAXES
10-551-659	POLICE	FINGERPRINT LIVE SCAN	30,000	TAXES
10-551-659	POLICE	PROFESSIONAL STANDARDS SOFTWARE	9,000	TAXES
		Total	$ 528,000	

Highway User Revenue Fund (HURF) Fund 21

	Department	Description	Amount	Revenue Source
21-400-665	HURF	CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS	65,000	BONDS
21-400-666	HURF	PAVEMENT MANAGEMENT	850,000	HURF
		Total	$ 915,000	

Local Transportation Assistance Fund (LTAF) Fund 23

	Department	Description	Amount	Revenue Source
23-400-650	LTAF	PURCHASE 2 BUSES FOR LOCAL CIRCULATOR ROUTE	193,000	LTAF
		Total	$ 193,000	

Community Development Block Grant Fund (CDBG) 31

	Department	Description	Amount	Revenue Source
31-466-668	CDBG	POTENTIAL CDBG CLOSE OUT FUNDS	350,000	GRANTS
31-466-668	CDBG - CARRYFORWARD	MAIN ST. WATERLINE IMPROVEMENT	440,000	GRANTS
		Total	$ 790,000	

Water Utility Fund 53

	Department	Description	Amount	Revenue Source
53-408-373	WATER	VARNEY RD WATERLINE-DYSART TO EL MIRAGE	250,000	FEES
53-408-374	WATER	WATER MAIN AT GATEWAY PARK	200,000	FEES
53-403-617	WATER	REPLACE PUMPS AND MOTORS	50,000	FEES
53-408-667	WATER - CARRYFORWARD	MASTER PLAN	150,000	FEES
53-408-673	WATER - CARRYFORWARD	WATER LINE IMPROVEMENTS	1,000,000	BONDS\GRANTS
		Total	$ 1,650,000	

Sewer Utility Fund 54

	Department	Description	Amount	Revenue Source
54-408-672	SEWER	LOWER EL MIRAGE DRAINAGE IMPROVEMENTS	100,000	FEES
54-408-670	SEWER	INSTALL NEW BAR SCREEN AT WRF	175,000	BONDS
54-400-617	SEWER	REPLACE PUMPS AND MOTORS	125,000	FEES
54-408-667	SEWER - CARRYFORWARD	MASTER PLAN	150,000	FEES
54-408-670	SEWER - CARRYFORWARD	UV DISINFECTION SYSTEM	425,000	BONDS
		Total	$ 975,000	

CAPITAL BY FUND AND REVENUE SOURCE

Streets Capital Project Fund 56

	Department	Description	Amount	Revenue Source
	STREETS	DESIGN-DYSART RD PEORIA TO NORTHERN	-	BONDS
56-400-666	STREETS	DYSART & CACTUS INTERSECTION IMPROVEMENTS	200,000	BONDS
56-400-669	STREETS - CARRYFORWARD	EL MIRAGE ROAD IMPROVEMENTS	31,615,000	BONDS\GRANTS
		Total	$ 31,815,000	

Parks & Recreation Impact Fee Fund 61

	Department	Description	Amount	Revenue Source
61-400-698	PARKS - CARRYFORWARD	RECREATION FACILITY WITH POOL	5,236,000	BONDS
		Total	$ 5,236,000	

Police Impact Fee Fund 68

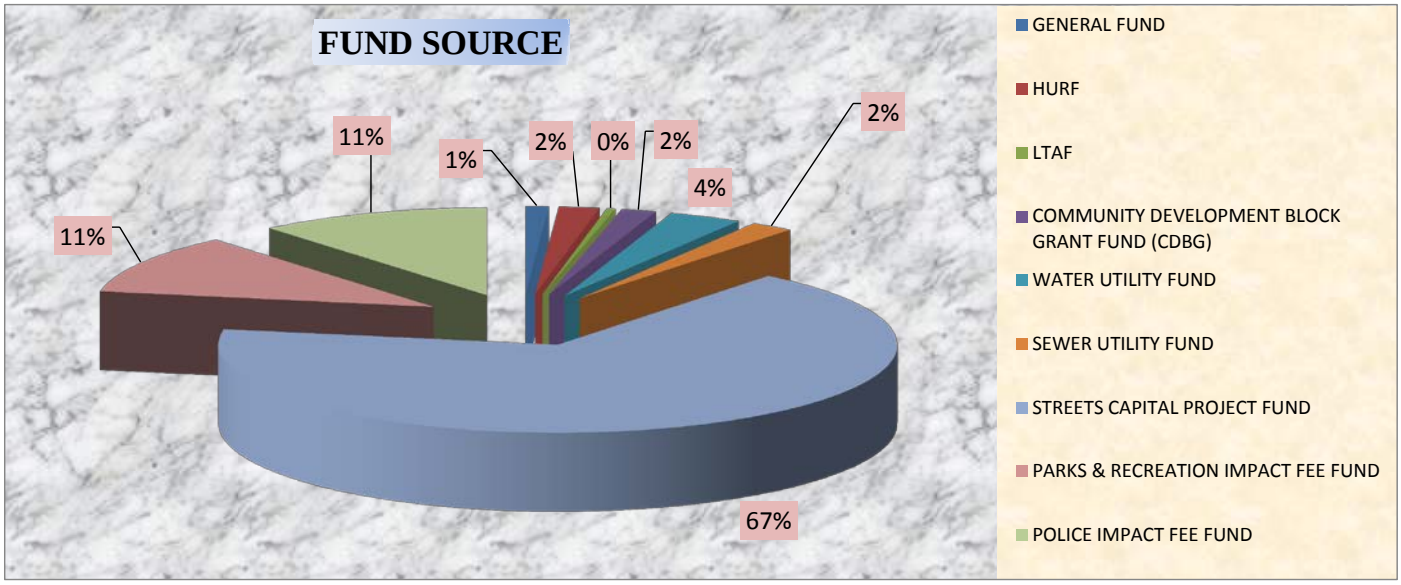
	Department	Description	Amount	Revenue Source
68-400-667	POLICE - CARRYFORWARD	NEW POLICE FACILITY	5,262,500	BONDS
		Total	$ 5,262,500	
		Total All	**$ 47,364,500**	

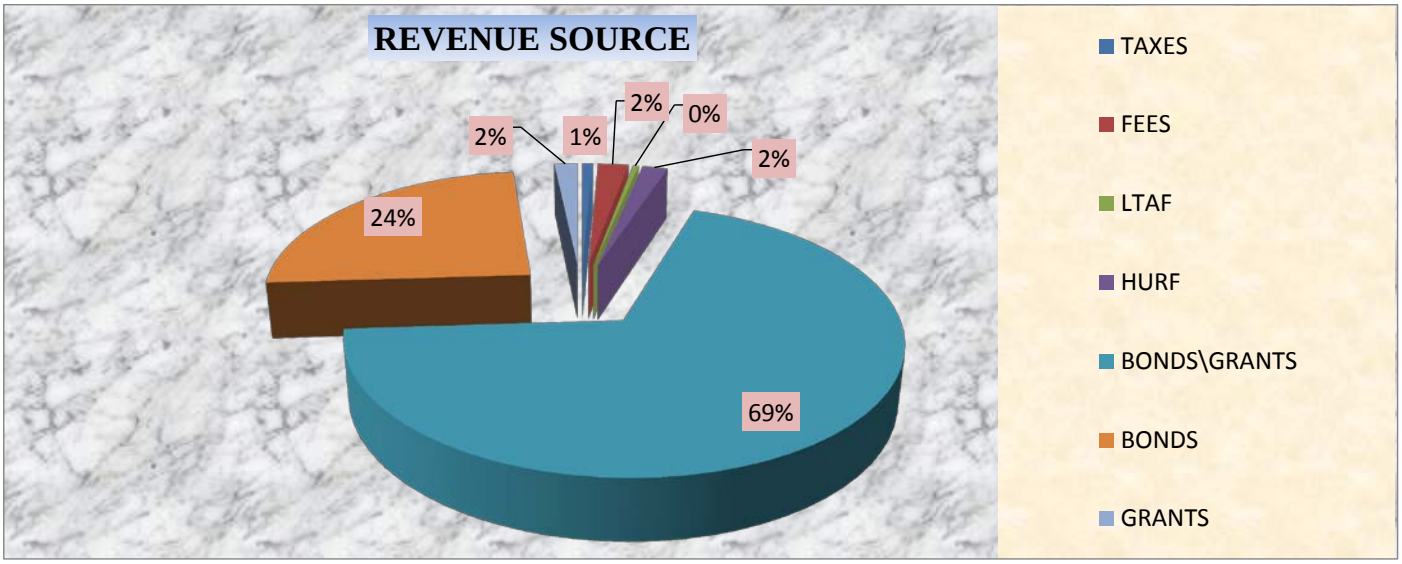
Revenue Source	Amount
TAXES	$ 358,000
FEES	$ 1,025,000
LTAF	$ 193,000
HURF	$ 850,000
BONDS\GRANTS	$ 32,615,000
BONDS	$ 11,533,500
GRANTS	$ 790,000
Total	$ 47,364,500

CAPITAL BY FUND AND REVENUE SOURCE

Fund	Amount
GENERAL FUND	$ 528,000
HURF	915,000
LTAF	193,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)	790,000
WATER UTILITY FUND	1,650,000
SEWER UTILITY FUND	975,000
STREETS CAPITAL PROJECT FUND	31,815,000
PARKS & RECREATION IMPACT FEE FUND	5,236,000
POLICE IMPACT FEE FUND	5,262,500
Total	$ 47,364,500

Revenue Source	Amount
TAXES	$ 358,000
FEES	$ 1,025,000
LTAF	$ 193,000
HURF	$ 850,000
BONDS\GRANTS	$ 32,615,000
BONDS	$ 11,533,500
GRANTS	$ 790,000
Total	$ 47,364,500





Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551650	POLICE	**REPLACEMENT VEHICLES**	135,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace 2 marked vehicles and 2 unmarked vehicles due to age related deterioration and decreased value of repair.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551659	POLICE	**FINGERPRINT LIVE SCAN**	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Fingerprint Live Scan - Live scan fingerprinting is a technological development for law enforcement that makes it possible for a fingerprint to be taken electronically and sent to to other law enforcement for identification. Live scan fingerprinting is inkless and it captures the fingerprint digitally on a computer. The prints are then forwarded electronically to the FBI, AZ Department of Public Safety, Maricopa County Sheriff's Office or or another authorized agency for a criminal background check or for rapid identification. This will improve efficiency and effectiveness in removing wanted individuals from our City streets.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551617	POLICE	**MDC COMPUTERS**	147,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

MDC Computer Replacements - Replace MDC computers in PD vehicles. The City has 20 MDC's in production; this request is for 22 devices and will allow for two ready spares. Existing computers were purchased February 2007; the five year warranty expired in February of 2012. A hardware failure on any one of the existing computers could result in an extended service outage; there are no ready spares available and the manufacturer no longer supports the model currently in use. The new MDC's will require new antenna's and cabling harnesses within each vehicle, both are included in the budgetary estimate. Replacement of the MDC's now will ensure that the Department adheres to the terms and conditions set forth in the IGA with City of Surprise for dispatch services.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551659	POLICE	**PROFESSIONAL STANDARDS SOFTWARE**	9,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

to purchase IAPro which provides a system for improved accountability and increased transparency for internal affairs investigations and citizen complaints. It includes an early warning system that has the ability to identify employees who are developing an undesired behavior pattern. The Police Department currently uses a non-supported Access database developed by a former employee.Purchase includes a no-cost user conference one per year.

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

Replace one of two 12-lead heart monitors/defibrillators. One monitor will be outside the recommended 8 year life span.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10521654	PARKS	**GENTRY PARK IMPROVEMENTS**	110,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Improvements to Gentry Park and surrounding ramadas.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10521654	PARKS	**POCKET PARKS SECURITY LIGHTING**	60,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Install security lighting in pocket parks throughout the City.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400665	HURF	**CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS**	65,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Design of various existing signal improvements including; improved computerized control, closed circuit video, pedestrian control, signage, signal preemption, and signal coordination with adjoining agencies. Construction to be partially funded in FY14/15 by a federal Congestion Mitigation and Air Quality (CMAQ) grant totaling $383,495. The remainder of costs are the local match. ADOT to award project and complete construction administration as a federal aid project.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56400666	HURF	**DYSART & CACTUS INTERSECTION IMPROVEMENTS**	200,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Reconstruction of intersection of Dysart Road and Cactus Road including the NW quadrant to match the existing width of Dysart Road to the north of the intersection.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
23400650	LTAF	**TWO BUSES FOR LOCAL CIRCULATOR ROUTE**	193,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Buses to provide for local transportation between City facilities and possibly local businesses.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
31466668	CDBG	**POTENTIAL CDBG CLOSE OUT FUNDS**	350,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Place holder for potential close out funds from Community Development Block Grant program.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53408673	WATER	**VARNEY ROAD WATER LINE**	250,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Design and construction costs to provide approximately 1,000 feet of a new 8" water line to provide adequate looping and flow.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53408673	WATER	**WATER MAIN AT GATEWAY PARK**	200,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Add an 8-10" water main to the north side of the Gateway Park complex to provide a second connection to the existing water system (looping the system) and provide adequate fire flow for the Police and YMCA facilties and potential additional growth.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53403617	WATER	**PUMPS AND MOTOR REPLACEMENT**	50,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace well pumps and motors if one fails or meets life cycle and cannot be salvaged.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408672	SEWER	**LOWER EL MIRAGE DRAINAGE IMPROVEMENTS**	100,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

In support of the current project that is being managed by the Maricopa County Flood Control District this, project will improve existing drainage conditions along the Lower El Mirage Wash from south of Cactus Road to El Mirage Road. The project will include drainage culvert enhancements at El Mirage Road crossings, detention basin reconfiguration, and installation of landscaping enhancements. An IGA with the Flood Control District has been executed.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408670	SEWER	**INSTALL BAR SCREEN AT WRF**	175,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Bar screens are used to screen the raw sewage as it enters the Water Reclamation Facility (WRF). By removing large debris from the influent flow all downstream equipment is protected thus increasing the life span of all downstream equipment, reducing emergency maintenance actions, and prevents build-ups of debris in the treatment processes. The installation of a new back-up bar screen is critical to the compliant operations of the WRF as the exiting bar screen has been running continuously since 2011 and is a single point of failure within the plant.

ACCOUNT #	DEPARTMENT #	PROJECT TITLE	PROJECT AMOUNT
54400617	SEWER	**PUMPS AND MOTOR REPLACEMENT**	125,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace well pumps and motors if one fails or meets life cycle and cannot be salvaged.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400666	HURF	**PAVEMENT MANAGEMENT PROGRAM**	850,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The purpose of the Pavement Management Plan is to perform cost effective street improvements by properly matching the maintenance and rehabilitation methods to the pavement condition to extend the life of the City streets, which will enhance the safety and quality of the City's transportation system and community appearance.

		SUBTOTAL	3,086,000
58400922	GRANT REVENUE	FUTURE CIP PROJECTS	-
		CARRYFORWARD PROJECTS	44,278,500
51408409	WATER	DEPRECIATION EXPENSE	1,400,000
51408409	SEWER	DEPRECIATION EXPENSE	900,000
		TOTAL	49,664,500

CONSOLIDATED FEE SCHEDULE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CITY OF EL MIRAGE
COUNCIL AGENDA ACTION FORM

1) Regular Meeting _X__ Consent Agenda ___ **UMEETING SCHEDULED**
Special Meeting ____ Regular Agenda _X__ Time: 6:00 P.M.
Date: May 21, 2013

2) Submitting Department: _Finance_____ Contact Person: Robert Nilles

3) Type of Document Needing Approval:

_X_	Public Hearing	__	Contains an Emergency Clause
_X_	Resolution	__	Minute Approval
__	Contract Consideration	__	Intergovernmental Agreement
__	Grant __ Submission __ Acceptance	__	Lease Agreement
__	Liquor License	__	Records Destruction
__	Notice	__	Presentation

4) Agenda Wording: Public Hearing and consideration and action to adopt Resolution 13-05-18 setting miscellaneous fees and service charges.

5) Vote Required: _X_ Majority ____ Super Majority (6) ____ Roll Call ___ None

6) List Attachments as follows: CAR, Resolution 13-05-18; Exhibit A

7) Recommendation: Adopt Resolution 13-05-18 as presented.

8) Fiscal Impact: Yes ___ No ____ Budget Account Code(s) & Amounts. __N/A_____
Current Request _____ Budgeted: Yes ___ No ___
Previously Council Approved _____ Within Budget: Yes ___ No ___
City Manager Approved _____ Budget exceeded by: _____
Project Total _____

9) Funding Sources _____
_____

R Nilles
Requestor

R Nilles
Finance Director

_____
City Manager/Designee

Robert M. Hallsy sra
City Attorney

Distribution after Council action:

City Clerk: Originals

Presentation Requirements:

___ Laptop
___ PowerPoint
___ Video
___ Camera
___ Other _____

Council Action Motion/Second		**Results**	
_____	Delgado	For	_____
_____	McPhetres	Against	_____
_____	Palladino	Passed	_____
_____	Ramirez	Failed	_____
_____	Selby	Deny	_____
_____	Shapera	Cont.	_____
_____	Mook	Tabled	_____

Revised December 10, 2010

TO	**Mayor and Council**
FROM	**Robert Nilles – Finance Director**
SUBJECT	**Setting Miscellaneous Fees and Service Charges**
MEETING DATE	**May 21, 2013**
REQUEST	Consideration and action to approve Resolution No. 13-05-18 setting miscellaneous fees and service charges.
PURPOSE	To establish certain fees to ensure that the full cost to provide services is recovered.
BACKGROUND	At the Council meetings of March 5, 2013 and March 12, 2013 a presentation of recommended miscellaneous fees and service charges was presented to Council. Council adopted a notice of intent to increase fees and set a public hearing for May 21, 2013. Changes to water rates are identified in red on the attached fee schedule, although water rates will be adopted separate from this resolution. Pursuant to ARS 9-511.01 Water rates and fees shall be considered for adoption by resolution or ordinance after a public hearing on or after June 20, 2013 and shall take effect when stated in the resolution or ordinance. Sanitation rate changes are shown in red on the attached fee schedule and are not subject to ARS 9-511.01. New sanitation rates are being presented for adoption tonight as part of this resolution.
FACTS	Fees are charged to provide certain services. These fees should be set at an amount sufficient to ensure full cost recovery and not be subsidized from general revenues.
COMMUNITY IMPACT	Basing fees on full cost recovery ensures that general revenues are used for purposes that benefit the entire city population.
FISCAL IMPACT	Increasing fees will ensure that the full cost to provide service is recovered.
FACTS OF FINDING AND/OR RECOMMENDATION	Consideration and action to approve Resolution No. 13-05-18 setting miscellaneous fees and service charges.

RESOLUTION NO. R13-05-18

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

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

WHEREAS, the written report of the updated fees and charges has been properly posted for the required period in accordance with ARS Section 9-499.15

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

Section 1. That the Fees and Service Charges, attached hereto as Exhibit "A" is hereby adopted and shall remain in effect until changed.

Section 2. Adopted fees will become effective July 1, 2013.

Section 3. Water rates and fees shall be considered for adoption by resolution or ordinance after a public hearing on or after June 20, 2013 and shall take effect when stated in the resolution or ordinance.

NOW, THEREFORE, BE IT RESOLVED that said fees are hereby approved and adopted.

PASSED AND ADOPTED by the City Council this 21st day of May, 2013.

_____
Lana Mook, Mayor

ATTEST:

_____
Sharon Antes, Acting City Clerk

APPROVED AS TO FORM:

_____
Robert Hall, City Attorney

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
Administration			
Community Garden:			
Garden Box 17' x 4'	Annual/Each	$40	$40
Garden Box 17' x 8'	Annual/Each	$80	$80
Farmer's Market Space Rental (10' x 10')	Each	$25	$25
Special Events			
Gentry Park Events:			
Vendor Participation	Each	$20	$20
Signature Events - Retail/Merchandise	Each	$0	$0
Signature Events - Food Vendor	Each	$0	$0
Copper Sponsor	Each	$45	$45
Bronze Sponsor	Each	$100	$100
Silver Sponsor	Each	$200	$200
Gold Sponsor	Each	$375	$375
Platinum Sponsor	Each	$750	$750
Presenting Sponsor	Each	$1,500	$1,500
Gateway Park Events:			
Vendor Participation	Each	$45	$45
Signature Events - Retail/Merchandise	Each	$200	$200
Signature Events - Food Vendor	Each	$400	$400
Copper Sponsor	Each	$85	$85
Bronze Sponsor	Each	$200	$200
Silver Sponsor	Each	$400	$400
Gold Sponsor	Each	$750	$750
Platinum Sponsor	Each	$1,500	$1,500
Presenting Sponsor	Each	$3,000	$3,000
Finance			
Business License	Annual	$100	$100
City/State Sales Tax Permit	Annual	$27	$27
Massage Therapist License	Annual	$2,000	$2,000
Mining License	Annual	$2,000	$2,000
Commercial Rental Property	Annual	$100	$100
Residential Rental Property	Annual	$0	$0
Residential Rental Property (each additional)	Annual	$0	$0
Sexually Oriented Business	Annual	$2,000	$2,000
Special Events	Per Event	$65	$65
Change/Update Bus. License	As Needed	$25	$25
Delinquent Fee	As Needed	10% of license	10% of license
Sale/Transfer Business	As Needed	$0	$0
Retail Tax	Per $1 Transacted	3%	3%
Restaurant Tax	Per $1 Transacted	3%	3%
Lodging Tax	Per $1 Transacted	5%	5%
Utility Tax	Per $1 Transacted	3%	3%
Telecomm Tax	Per $1 Transacted	3%	3%
Contracting Tax	Per $1 Transacted	3%	3%
Use Tax	Per $1 Transacted	3%	3%
Peddler's License	Per Quarter/Annual	$25/$100	$25/$100
Paper Copy of Annual Budget	Each	$75	$75
Paper Copy of Comprehensive Annual Financial Report (CAFR)	Each	$50	$50
Paper Copy of Annual Capital Improvement Plan	Each	$25	$25
Liquor License	Each	Equal to AZ Department of Liquor Fee	Equal to AZ Department of Liquor Fee

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
Fire			
Operational Permits			
Aerosol products	Annual	$50	$50
Aviation Facilities	Annual	$50	$50
Amusement Buildings	Annual	$300	$300
Carnivals & Fairs	per application	$200	$200
Cellulose Nitrate Film	Annual	$50	$50
Combustible Fiber Storage	Annual	$50	$50
Compressed Gases	Annual	$50	$50
Covered Mall Buildings	Annual	$100	$100
Cryogenic Fluids	Annual	$50	$50
Cutting & Welding	Annual	$50	$50
Dry Cleaning Plants	Annual	$50	$50
Exhibits & Trade Shows	Annual	$200	$200
Explosives	per Application	$50	$50
Fire Hydrants/Valves Operation or Use	per application	$50	$50
Fire Protection Contractor	Annual	$75	$75
Flammable/Combustible Liquids (storage, handle, use)	Annual	$250	$250
Floor Finishing	Annual	$50	$50
Fruit Ripening	Annual	$50	$50
Fumigation/Thermal Insecticidal Fogging	per application	$75	$75
Hazardous Materials	Annual	$150 - $300	$150 - $300
Hazardous Production Material Facility	Annual	$500	$500
High Piled Combustible Storage	Annual	$50	$50
Hot Work Operations	per application	$50	$50
Industrial Ovens	Annual	$50	$50
LPG Storage, use, handle, dispense	Annual	$50	$50
LPG Exchange Station	Annual	$50	$50
Magnesium Working	Annual	$50	$50
Misc. Combustible storage >2,500 cu. Ft.	Annual	$50	$50
Open burning	per application	$50	$50
Open flames & torches	per application	$50	$50
Open Flames & candles	per application	$50	$50
Organic coatings	Annual	$50	$50
Places of Public Assembly	Annual	$100	$100
Pyrotechnic Special Effects	per application	$300	$300
Pyroxylin Plastics	Annual	$50	$50
Refrigeration Equipment	Annual	$50	$50
Repair garages & Motor Fuel dispensing Facilities	Annual	$50	$50
Rooftop Heliports	Annual	$50	$50
Spraying or Dipping Operations	Annual	$50	$50
Storage of Scrap Tires & By Products	Annual	$50	$50
Temporary Membrane Structures & Canopies	per application	$80	$80
Tire Rebuilding Plants	Annual	$50	$50
Waste handling	Annual	$50	$50
Storage of Wood Products >200 Cu. Ft.	Annual	$50	$50
Construction Permit Fees			
Automatic Fire extinguishing Systems	per application	$375	$375
Battery Systems	per application	$50	$50
Compressed gases	per application	$250	$250
Fire Alarm/Detection Systems	per application	$450	$450
Fire pumps and Related equipment	per application	$150	$150
Flammable/Combustible Liquids	per application	$360	$360
Hazardous Materials	per application	$211	$211
Industrial ovens	per oven	$50	$50
LP- Gas	per tank	$217	$217
Spraying or Dipping Operations	per booth	$150	$150
Standpipe Systems	per application	$50	$50
Temporary Membrane Structures & Canopies	per application	$80	$80
Miscellaneous Fees			
False alarms (after 2nd false alarm)	per alarm	$150	$150
False alarms (after 5th false alarm)	per alarm	$340	$340
False alarms (after 9th false alarm)	per alarm	$700	$700
Fire Flow Test	per test	$50	$50
Advanced Life Support Transports	per incident	$84	$84
CPR Fees	Non-resident	$35	$35
	Resident	$10	$10

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
Clerk			
Public Record Requests	Per page	$0.50	$0.50
Notary Public		$2	$2
Agenda Subscription		$60	$60
Public Record Requests - recording		$10	$10
Regular/Special Council Meeting Minutes		$120	$120
Appeal - Notice of Violation		$10	$10
Copies - 8.5 x 11		$0.50	$0.50
8.5 x 14		$0.75	$0.75
11 x 17		$0.90	$0.90
Pro/Con Argument Submissions for Election Publicity Pamphlets			
IT			
CD-ROM Data Diskette		$65	$65
Map - 8.5 inch by 11 inch	Paper Size	$2	$2
Map - 11 X 17	Paper Size	$4	$4
Map - 18 X 24	Paper Size	$10	$10
Map - 24 X 36	Paper Size	$20	$20
Map - 36 X 48	Paper Size	$40	$40
Recreation			
Ramada Rentals- This fee is charged to the general public for use of Ramada space for designated times.	Per Hour Res. & Non-Res.	Residents $15/$30/$50 Non-Resident $30/$60/$100	Residents $15/$30/$50 Non-Resident $30/$60/$100
Field Rentals- This fee is charged to the general public/groups/organizations for guaranteed playing space.	Per Hour Per Field Res. & Non-Res.	Residents $30 + $25 w/lights Non-Residents $60 + $25 w/lights	Residents $30 + $25 w/lights Non-Residents $60 + $25 w/lights
Center Rentals - This fee is charged for the use of the multipurpose room at the El Mirage Senior Center	Per Hour	$50 Flat Fee	$50 Flat Fee
Contracted Service Fees (Classes) - These percentage fees are charged to organizations for use of city facilities and parks.	20%-30% of registration fee	Varies depending on enrollment	Varies depending on enrollment
SENIOR CENTER			
Senior Center Rental	Per Hour	Resident - $50 /Non-Resident $100	Resident - $50 /Non-Resident $100
Multi-purpose Room Only	Per Hour	Resident - $25 /Non-Resident $75	Resident - $25 /Non-Resident $75
Classroom Only	Per Hour	Resident - $25 /Non-Resident $75	Resident - $25 /Non-Resident $75
Kitchenette (with room or center rental)	Per Hour	Resident - $10 /Non-Resident $20	Resident - $10 /Non-Resident $20
Supervision/Personnel	Per Hour	$25	$25
Reservation & Cleanup Deposit		$200	$200
RAMADA RENTAL			
Reservation & Cleanup Deposit		$150	$150
FIELD RENTAL			
Reservation & Cleanup Deposit		$150	$150
COMPLEX - BOTH FIELDS			
Reservation Fee	Per Hour	Resident - $50 /Non-Resident $100	Resident - $50 /Non-Resident $100
w/Complex Lights	Per Hour	$50	$50
Reservation & Cleanup Deposit		$300	$300
Supervision/Personnel	Per Hour	$25	$25
WAYFINDING SIGNS			
Initial Fee	Per Placard	$500	$500
Renewal Fee	Annually Per Placard	$250	$250

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
Community Development			
Address Assignment	Per Request	$50	$50
Administrative Appeal	Per Appeal	$100	$100
Annexation/Deannex	Per Annexation	$1,500	$1,500
Appeal to P&Z/Council	Per Appeal	$1,000	$1,000
Comp Sign Package	Per Request	$1,000	$1,000
Conditional Use Permit	Per Request	$1,450	$1,450
Continuance Request	Per Continuance	$250	$250
Development Agreement	Per Request	All Legal Costs	All Legal Costs
Final Plat	Per Plat	$1,000+10/lot	$1,000+10/lot
General Plan Amend [Maj]	Per Request	$1,500	$1,500
General Plan Amend [min]	Per Request	$1,000	$1,000
Group Home Request	Per Request	$200	$200
Landscaping Review	Per Sheet	$200	$200
Map Amendment - C	Per Request	$1,500	$1,500
Map Amendment - I	Per Request	$1,500	$1,500
Map Amendment - R	Per Request	$1,500	$1,500
PAD Amendment [M]	Per Request	$1,000	$1,000
PAD Amendment [m]	Per Request	$500	$500
PAD Overlay & Plan	Per Request	$1,500	$1,500
Planner Consultation	Per 1/2 Hour	$50	$50
Pre-Application	Per Request	$500	$500
Preliminary Plat	Per Plat	$1,000+10/lot	$1,000+10/lot
Site Plan Amend [M]	Per Request	$1,000	$1,000
Site Plan Amend [m]	Per Request	$500	$500
Site Plan Review	Per Request	$1,450	$1,450
Street Name Change	Per Request	$1,000-$1,500	$1,000-$1,500
Subdivision Variance	Per Request	$1,000 each	$1,000 each
Temporary Use Permit	Per Request	$100	$100
Zoning Text Amendment	Per Request	$1,500	$1,500
Zoning Certification	Per Request	$100	$100
Zoning Variance [R/C]	Per Request	$250/$1,000	$250/$1,000
Accessory Structure >120 Sq. Ft.(sheds)		$25	$25
Certificate of Occupancy:			
C. of Completion (no Occupancy)	per bldg	$50	$50
Temporary C/O	each	$200 first 30 day period	$200 first 30 day period
		$400- 31-60 Days	$400- 31-60 Days
		$ 1,000 -61-90 Days	$ 1,000 -61-90 Days
Commercial C/O	per bldg	$200	$200
Residential	per house	$100	$100
Multi-Family	per bldg	$100	$100
Conversion of existing space to livable area- Residential only. See fees for commercial conversion		50% of Valuation Chart for R3 based on new area	50% of Valuation Chart for R3 based on new area
Assessory Structures	per bldg	$0	$0
Single Family Dwelling	per house	$0	$0
Commercial Bldg	Per bldg	$0	$0
Demolition:			
Accessory		$25	$25
SFD, Garage		$150	$150
Com. Bldg		$200	$200
Electric Meter Clearance w/o repair	each	$30	$30
Electric/New Construction	each	$50	$50
		15% permit fee- Comm.	15% permit fee- Comm.
Flag Poles over 30 feet	each	$25	$25
Gas Line: New	each	$50	$50
Repair Only	each	$30	$30
Gas Test/ Clearance only		$30	$30
Mechanical/New Construction	each	$50 Res.	$50 Res.
		15% permit fee- Comm.	15% permit fee- Comm.
Repair		$30	$30
Other Than Residential - New Unit		$80	$80
Permit Extension	each	25% of original permit fee	25% of original permit fee
Permit Expedited	each	2 x permit fee	2 x permit fee
Permit Expired	each	50% original permit fee	50% original permit fee
Plumbing Repair/ New Construction	each	$50	$50
		15% permit fee- Comm.	15% permit fee- Comm.
Repair		$30	$30
Pre-fabricated Structures:			
Mobile Home, Park Model>400 s.f.	each	$ 300 set up fee*	$ 300 set up fee*
Modular (Commercial)	each	$600 (+ MPE)*	$600 (+ MPE)*
Manufactured/ Factory built	each	$ 4.50 per lineal ft. (+MPE)*	$ 4.50 per lineal ft. (+MPE)*
Accessory garages, carports, storage	each	$ 100 set up fee	$ 100 set up fee

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
***These fees are established by the Office of Manufactured Housing**			
Pools and Spas:			
In Ground pool	each	$300	$300
Spa (in ground)	each	$75	$75
Pool site review (std plans on file)	each	$50	$50
Semi-public pool site review	each	$100	$100
Review of Standard Plans		see review fees	see review fees
Review w/o Std Plans on file		$50	$50
Relocation of Building (inspect. Req'd)	each	$200 (+MPE fees)	$200 (+MPE fees)
Stucco- house or assessory structure	each	$30	$30
Temporary Structures/Power:			
Temp. Construction trailer	each	$200	$200
Temp. Electrical/Generator	each	$100	$100
Temp. (over 60 days/cond.partial)	each	$1000 per bldg	$1000 per bldg
Tenant Improvement	each	$100 per suite	$100 per suite
Water Heater:			
New or replacement	each	$30	$30
Solar	each	Valuation or $100 w/ std plans	Valuation or $100 w/ std plans
Work Started w/o permits		Double permit fee	Double permit fee
GREEN/ SUSTAINABLE/ ENERGY			
Green Energy Build –Administ. Doc. Fee		$250	$250
Greywater irrigation system		$100	$100
LEED Certified- Administ. Documentation Fee		$250	$250
Solar PV System- Commercial		Based on Valuation	Based on Valuation
Solar PV System- Residential		Valuation or $ 300 w/ std plans	Valuation or $ 300 w/ std plans
Solar Water Heater		Valuation or $ 100 w/ std plans	Valuation or $ 100 w/ std plans
Tankless Water Heater (replacing old unit, gas or electric)		$25	$25
Turbine or wind generation systems		$150	$150
Plan Review			
Appeal Hearing Fee	each	$300	$300
Change/ revisions to approved plans	each	$75 per hour (Min. 1 hr)	$75 per hour (Min. 1 hr)
Deferred Truss Calculations	each submittal		
Residential		$100	$100
Commercial		$250	$250
Expedited Plan Review	each	2x fee (1/2 time)	2x fee (1/2 time)
Plan Review	each	65% of permit fee	65% of permit fee
Refunds	each	Refund of 80% permit fee minus review fees	Refund of 80% permit fee minus review fees
Residential Site plan (w/std plans)	each	$50	$50
Standard Plans (valid for code cycle)			
Aluminum carports/Canopies	each	$75	$75
House Plans	each	Based on Valuation	Based on Valuation
Manuf. Bldg Installation details	each	$100	$100
Pools	each	$100	$100
Solar installations- WH/PV	each	$100	$100
Inspections			
Electrical, Mechanical, Plumbing (MPE)	each	$50 residential 15% permit fee- Comm.	$50 residential 15% permit fee- Comm.
After Business Hours		$75 (Min. 2 hrs)	$75 (Min. 2 hrs)
3rd Party Inspections		Actual cost	Actual cost
Reinspection fee (after 3 failures)		$25	$25
ADAPTIVE REUSE- SPECIAL CONDITION FEES			
Conversion of existing residential to Live/Work unit		$ 100 flat fee	$ 100 flat fee
Conversion of existing Commercial to Live/Work unit		$ 250 flat fee	$ 250 flat fee
Permits by Inspection (no plans- residential live/work only)		$150	$150
Consultation prior to Permit by Inspection		No charge	No charge
Signs			
0-32 s.f.	each	$50	$50
33- 48 s.f.	each	$75	$75
Over 48 s.f.	each	$125	$125
Monument/ Pylon	each	Based on Actual Value	Based on Actual Value
Electrical Connection	each	$40	$40
Face Panel Change out only	each	$25	$25
Temporary Banner (30 days)	each	$30	$30
New Construction See Valuation Table			

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
Fees based on Valuation			
Fencing:			
<36" high (all materials) - add to existing	lineal foot	$2	$2
>36" high- all materials - chain link, wood, iron	lineal foot	$5	$5
Masonry> 36"high/retaining walls	lineal foot	$7	$7
Residential:			
Patio or deck	square foot	$12	$12
Room Addition	square foot	$25	$25
Ramada/Gazebo/Pergola> 120 s.f.	square foot	$12	$12
Unfinished basement	square foot	$15	$15
Conversion of exist. space to livable	square foot	$15	$15
Commercial:			
New Construction		Use Valuation Chart	Use Valuation Chart
Shell/Grey Building		80% of Calculated Value	80% of Calculated Value
Tenant Improvement- Office/Merch.	square foot	$20	$20
Tenant Improvement- Rest. Or Med.	square foot	$30	$30
Tenant Improvement- Vanilla Shell	square foot	$20	$20
All other projects not included		Actual Stated Value - see below	Actual Stated Value - see below
Engineering			
Plan Review	per sheet	$200	$200
Report Review	per report	$600	$600
At Risk Grading/Drainage Permit	per permit	150% of actual grading/drainage permit cost	150% of actual grading/drainage permit cost
Haul Permit	per permit/per haul	$300	$300
Permit	per permit	3.5% of actual contract construction costs	3.5% of actual contract construction costs
Court			
Time Payment	Per Case	$20	$20
Copy Fee	Per Page	$0.50	$0.50
Default Fee	Per Charge	$40	$40
Non-Sufficient Funds		$25	$25
Court Technology/Security	Per Case	$25	$25
Warrant		$200	$200
Jail Cost Reimbursement	Varies		
Research Fee	Per Case	$17	$17
Copy of Record	Per Case	$17	$17
Police			
Impound		$150	$150
Public Records Release	Each	$7.50 or $10	$7.50 or $10
Utility Fees			
WATER **			
Residential:			
Base Charge (all meter sizes)	Monthly	$17.97	**$19.77**
Volume Rate (gallons)	Per 1,000 gallons		
0 - 5,000		$3.23	**$3.55**
5,001 - 15,000		3.55	**3.91**
15,001 - 25,000		3.92	**4.31**
> 25,000		4.30	**4.73**
Commercial:			
Base Charge (all meter sizes)	Monthly	$21.30	**$23.43**
Volume Rate (gallons)	Per 1,000 gallons		
All Use		$4.02	**$4.42**
Irrigation:			
Dysart Ranchettes Only	Per Hour	$19.06	**$20.97**
Water Recharge: ****	Per 1,000 gallons		
Surprise Customers		$1.36	**$1.49**
El Mirage Customers		$1.36	**$1.49**

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2013

LEGEND	RED	PROPOSED NEW/CHANGED FEE

Fee	Type	Current	Proposed
SEWER **			
Residential:			
Base Charge (all meter sizes)	Monthly	$5.75	$5.75
Volume Rate (gallons)			
All Flows	Per 1,000 gallons	$3.27	$3.27
Commercial:			
Base Charge (all meter sizes)	Monthly	$5.75	$5.75
Volume Rate (gallons)			
All Flows	Per 1,000 gallons	$3.27	$3.27
SANITATION			
Residential:			
Monthly Fee	Monthly	$12.25	**$13.23**
WATER METERS			
5/8"-3/4"	Each	$350	$350
1"	Each	$500	$500
1.5"	Each	$1,608	$1,608
2"	Each	$1,735	$1,735
3"	Each	$2,775	$2,775
4"	Each	$2,821	$2,821
6"	Each	$4,002	$4,002
8"	Each	$7,300	$7,300
MISCELLANEOUS UTILITY FEES			
Disconnect	Per Occurrence	$95	$95
Establish Service:			
Residential	Each	$30	$30
Commercial	Each	$50	$50
Emergency Turn On/Turn Off	Per Occurrence	$95	$95
Same Day	Per Occurrence	$50	$50
Relocate/Install Hydrant Meter	Per Occurrence	$50	$50
Door Hanger:			
Residential	Per Occurrence	$10	$10
Commercial	Per Occurrence	$15	$15
Collections	Per Occurrence	15%	15%
Meter Testing	Per Occurrence	$75	$75
Equipment Tampering	Per Occurrence	$250 plus cost of labor and materials plus an additional 15% administrative fee	$250 plus cost of labor and materials plus an additional 15% administrative fee
Installation - connections,taps,meter boxes, etc.	Per Occurrence	Actual cost of contractual labor and materials plus an additional 15% administrative fee	Actual cost of contractual labor and materials plus an additional 15% administrative fee

** Water and Sewer rate and fee increases comply with Arizona Revised Statutue (ARS) 9-511.01. The proposed increases to the water rates will be formally adopted on June 20, 2013. After the new water rates are adopted they will be no higher than the rates shown in red on this schedule . The rates shown in red reflect the proposed increase in order to comply with ARS 9-499.15

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

**** Water recharge rate increases have been approved by Council. Rates will increase in FY 14-15 to $1.69 per 1,000 gallons and for FY 15-16 the rate increases to $1.87 per 1,000 gallons.

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

THIS PAGE INTENTIONALLY LEFT BLANK

STATE BUDGET SCHEDULES

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CITY OF EL MIRAGE
COUNCIL AGENDA ACTION FORM

1) Regular Meeting ____ Consent Agenda ____ **MEETING SCHEDULED**
Special Meeting X Regular Agenda X Time: 6:00 P.M.
Date: May 21, 2013

2) Submitting Department: Finance Contact Person: Robert Nilles

3) Type of Document Needing Approval:

__	Ordinance Adoption	__	Contains an Emergency Clause
_X_	Resolution	__	Minute Approval
__	Contract Consideration	__	Intergovernmental Agreement
__	Grant __ Submission __ Acceptance	__	Lease Agreement
__	Liquor License	__	Records Destruction
__	Purchase	_X_	Public Hearing

4) Agenda Wording: A Public Hearing to discuss and consider a motion to levy FY 2013-14 Primary Property Tax Levy of $1,654,937 plus a Secondary Property Tax Levy of $1,960,000; combined with a Public Hearing to discuss adoption of the Final Budget for FY 2013-14.

Consideration and action to approve Resolution No. R13-05-15 adopting the spending limitation and budget of the City of El Mirage for the fiscal year 2013-2014.

5) Vote Required: _X__ Majority ____ Super Majority (6) ____ Roll Call ___ None

6) List Attachments as follows: Resolution No. R13-05-15; Schedules A - G.

7) Recommendation: Open Public Hearing. Close Public Hearing.

I move to approve Resolution No. R13-05-15 adopting the spending limitation and budget of $112,833,500 including transfers of $12,515,000 for the fiscal year 2013-2014.

8) Fiscal Impact: Yes _X__ No ___ Budget Account Code(s) _____

Requestor

Finance Director

City Manager/Designee

Robert M. Hall by ara
City Attorney

Distribution

City Clerk: Originals

Presentation Requirements:
__ PowerPoint
__ Video

Revised December 10, 2010
Revised February 5, 2013

RESOLUTION NO. R13-05-15

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 2013-2014.

WHEREAS, in accordance with the provisions of A.R.S §42-17101 through §42-17108, on the 7th day of May 2013, the City Council of the City of El Mirage did make and approve tentative estimates for Fiscal Year 2013-2014 of the different amounts required to meet the public expenditures, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of El Mirage; and,

WHEREAS, in accordance with A.R.S. §42-17103 and §42-17104, on the 10th of May and 13th of May 2013, the City published in the Daily News Sun the tentative estimates of expenditures and revenues approved by the City Council on the 7th day of May 2013; and,

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

WHEREAS, in accordance with A.R.S. §42-17104 and §42-17108, the Council of the City of El Mirage will hold a special meeting and public hearing on May 21, 2013, at 6:00 p.m., in the El Mirage City Council Chambers at 14010 N. El Mirage Road, El Mirage, Arizona, and that all interested citizens are invited to attend and are afforded the right to be heard in favor or against the proposed expenditures, tax levy and tax increase; and,

WHEREAS, the estimate of expenditures approved by the City Council on the 7th day of May 2013, and as published on the 10th of May and 13th of May 2013, has not increased.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of El Mirage that the estimates of revenues and expenditures shown on the attached schedules are hereby adopted as the final estimates of proposed expenditures and revenues and shall constitute the Spending Limitation and Budget for the City of El Mirage for Fiscal Year 2013-2014.

APPROVED AND ADOPTED by the City Council this 21st day of May, 2013.

_____
Lana Mook, Mayor

ATTEST:

_____
Sharon Antes, Acting City Clerk

APPROVED AS TO FORM:

_____
Robert Hall, City Attorney

OFFICIAL BUDGET FORMS

CITY OF EL MIRAGE, ARIZONA

Fiscal Year 2014

CITY OF EL MIRAGE, ARIZONA

TABLE OF CONTENTS

Fiscal Year 2014

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF EL MIRAGE, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 16,877,150	$ 15,045,000	$ 13,750,000	Primary: $ 1,654,937	$ 14,175,063	$	$	$ 2,715,000	$ 7,535,000	$ 24,760,000	$ 17,128,000
2. Special Revenue Funds	6,900,350	4,977,000	3,680,000	Secondary:	15,700,000			740,000	1,185,000	18,935,000	18,343,500
3. Debt Service Funds Available	6,409,000	5,600,000	550,000	1,960,000				100,000		2,610,000	2,123,500
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	6,409,000	5,600,000	550,000	1,960,000				100,000		2,610,000	2,123,500
6. Capital Projects Funds	60,733,500	5,260,000	13,890,500		25,820,000			3,995,000		43,705,500	42,313,500
7. Permanent Funds											
8. Enterprise Funds Available	20,384,950	14,600,000	(1,237,000)		13,545,000	5,250,000		4,965,000	3,795,000	18,728,000	20,410,000
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	20,384,950	14,600,000	(1,237,000)		13,545,000	5,250,000		4,965,000	3,795,000	18,728,000	20,410,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 111,304,950	$ 45,482,000	$ 30,633,500	$ 3,614,937	$ 69,240,063	$ 5,250,000	$	$ 12,515,000	$ 12,515,000	$108,738,500	$ 100,318,500

EXPENDITURE LIMITATION COMPARISON	2013	2014
1. Budgeted expenditures/expenses	$ 111,304,950	$ 100,318,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	111,304,950	100,318,500
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 111,304,950	$ 100,318,500
6. EEC or voter-approved alternative expenditure limitation	$ 111,304,950	$ 100,318,500

☐ 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 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 in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF EL MIRAGE, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 1,828,998	$ 1,881,457
2. Amount received from primary property taxation in the **current year** in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	$	
3. Property tax levy amounts		
A. Primary property taxes	$ 1,784,422	$ 1,654,937
B. Secondary property taxes	1,960,000	1,960,000
C. Total property tax levy amounts	$ 3,744,422	$ 3,614,937
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 1,750,000	
(2) Prior years' levies	30,000	
(3) Total primary property taxes	$ 1,780,000	
B. Secondary property taxes		
(1) **Current** year's levy	$ 1,900,000	
(2) Prior years' levies	50,000	
(3) Total secondary property taxes	$ 1,950,000	
C. Total property taxes collected	$ 3,730,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8579	1.8579
(2) Secondary property tax rate	2.0307	2.1820
(3) Total city/town tax rate	3.8886	4.0399

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

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

CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	$ 5,450,000	$ 5,800,000	$ 5,550,000
TPT Assessments	30,000		30,000
Uncollected Primary Property Tax	(28,922)	(25,000)	(29,937)
Franchise Fees	690,000	695,000	695,000
Licenses and permits			
Business License Fees	100,000	90,000	95,000
Building Permit Fees	50,000	170,000	170,000
Intergovernmental			
State Sales Tax	2,650,000	2,600,000	2,740,000
State Income Tax	3,250,000	3,250,000	3,545,000
Vehicle License Tax	1,050,000	1,050,000	1,050,000
Grant Revenue	100,000	100,000	35,000
Charges for services			
Planning And Zoning Fees		5,000	
Engineering Inspection Fees	20,000	55,000	35,000
Plan Check Fees	20,000	30,000	25,000
Rent - Library	10,000	10,000	10,000
Rural Metro Transports	40,000	30,000	25,000
Sport Programs	10,000	10,000	10,000
Ramada Rentals	10,000	5,000	5,000
Special Events	20,000	30,000	20,000
Fines and forfeits			
Jail Incarceration Fine	30,000	15,000	20,000
Interest on investments			
Interest	20,000	25,000	20,000
In-lieu property taxes			
Fire Insurance Premium Tax	30,000	25,000	25,000
Miscellaneous			
Other	90,000	130,000	100,000
Total General Fund	$ 13,641,078	$ 14,100,000	$ 14,175,063

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

CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
HURF Taxes	$ 1,790,000	$ 1,625,000	$ 1,790,000
	$ 1,790,000	$ 1,625,000	$ 1,790,000
Municipal Court Fund Grants	$ 26,000	$	$
Municipal Court Fund Fines and Forfeitures	370,000	120,000	145,000
Municipal Court Fund Miscellaneous	37,500	120,000	105,000
	$ 433,500	$ 240,000	$ 250,000
Municipal Court Enhancement Fund Fines and Forfeitures	$ 170,000	$ 600,000	$ 440,000
Municipal Court Enhancement Fund Miscellaneous	1,500		
	$ 171,500	$ 600,000	$ 440,000
Police Grant Fund Grants	$ 500,000	$ 300,000	$
	$ 500,000	$ 300,000	$
Police Towing Fund Fines & Forefeitures	$ 100,000	$ 55,000	$ 60,000
	$ 100,000	$ 55,000	$ 60,000
CDBG Fund Grants	$ 531,500	$ 180,000	$ 350,000
	$ 531,500	$ 180,000	$ 350,000
Photo Radar Fund Fines & Forefeitures	$ 2,000,000	$ 2,400,000	$ 2,470,000
	$ 2,000,000	$ 2,400,000	$ 2,470,000
Special Projects Donations	$ 61,000	$	$ 30,000
Special Projects Grants			10,310,000
	$ 61,000	$	$ 10,340,000
Total Special Revenue Funds	$ 5,587,500	$ 5,400,000	$ 15,700,000
DEBT SERVICE FUNDS			
	$	$	$
	$	$	$
Total Debt Service Funds	$	$	$

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

CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
CAPITAL PROJECTS FUNDS			
General Capital Fund Grants	$ 20,039,000	$ 275,000	$
Police Development Fee Fund		5,000	5,000
	$ 20,039,000	$ 280,000	$ 5,000
Streets Capital Fund Grants	$ 25,818,000	$ 75,000	$ 25,815,000
	$ 25,818,000	$ 75,000	$ 25,815,000
Total Capital Projects Funds	$ 45,857,000	$ 355,000	$ 25,820,000
PERMANENT FUNDS			
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Sanitation Charges for Services	$ 1,390,000	$ 1,410,000	$ 1,500,000
Sanitation Miscellaneous	10,000	5,000	
	$ 1,400,000	$ 1,415,000	$ 1,500,000
Sewer Charges for Services	$ 3,000,000	$ 3,250,000	$ 3,100,000
	$ 3,000,000	$ 3,250,000	$ 3,100,000
Water Charges for Services	$ 8,220,000	$ 7,850,000	$ 8,755,000
Water Fines and Forefeitures	180,000	190,000	180,000
Water Grants	500,000		
Water Miscellaneous	10,000	10,000	10,000
	$ 8,910,000	$ 8,050,000	$ 8,945,000
Total Enterprise Funds	$ 13,310,000	$ 12,715,000	$ 13,545,000
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 78,395,578	$ 32,570,000	$ 69,240,063

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

CITY OF EL MIRAGE, ARIZONA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014 SOURCES	OTHER FINANCING 2014 <USES>	INTERFUND TRANSFERS 2014 IN	INTERFUND TRANSFERS 2014 <OUT>
GENERAL FUND				
Sewer Fund	$	$	$ 805,000	$
Water Fund			1,095,000	3,195,000
Sanitation Fund			320,000	
Photo Enforcement Fund			495,000	
Court Fund				375,000
Capital Streets Fund				500,000
HURF				365,000
Capital Projects Parks Fund				3,000,000
Debt Service				100,000
Total General Fund	$	$	$ 2,715,000	$ 7,535,000
SPECIAL REVENUE FUNDS				
	$	$	$	$
Photo Enforcement Fund				990,000
Court Fund			375,000	
HURF			365,000	195,000
Total Special Revenue Funds	$	$	$ 740,000	$ 1,185,000
DEBT SERVICE FUNDS				
Debt Service	$	$	$ 100,000	$
Total Debt Service Funds	$	$	$ 100,000	$
CAPITAL PROJECTS FUNDS				
	$	$	$	$
Capital Streets Fund			995,000	
Capital Projects Parks Fund			3,000,000	
Total Capital Projects Funds	$	$	$ 3,995,000	$
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Sewer Fund	$ 700,000	$	$ 1,020,000	$ 1,360,000
Water Fund	4,550,000		3,945,000	2,115,000
Sanitation Fund				320,000
Total Enterprise Funds	$ 5,250,000	$	$ 4,965,000	$ 3,795,000
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 5,250,000	$	$ 12,515,000	$ 12,515,000

CITY OF EL MIRAGE, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor and Council	$ 189,500	$	$ 165,000	$ 234,000
City Clerk	193,000		160,000	140,500
Safety & Loss Control	255,000		240,000	255,000
Administration	1,181,300		875,000	931,000
Legal Services	795,000		650,000	816,000
Human Resources	268,000		250,000	383,500
Financial Services	553,500		550,000	555,500
Information Technology	827,500		725,000	687,500
Recreation	154,500		100,000	227,500
Parks	529,500		490,000	704,500
Facilities Management	661,000	12,000	635,000	666,500
Fleet Management	153,000		150,000	154,000
Community Development	451,000		420,000	668,500
Planning & Zoning	138,500		110,000	
Police	6,340,000		6,300,000	6,800,500
Code Compliance	274,500		250,000	271,500
Fire	2,920,500		2,700,000	3,175,000
Fire & Building Safety	253,000		250,000	257,000
Contingency	751,350	(24,500)	25,000	200,000
Total General Fund	$ 16,889,650	$ (12,500)	$ 15,045,000	$ 17,128,000
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	$ 2,181,000	$	$ 2,125,000	$ 2,426,000
LTAF Fund	52,500		45,000	335,000
Municipal Court Fund	661,350		600,000	556,000
Municipal Court Enhancement Fund	581,500		330,000	639,500
Police Grants Fund	592,000	12,500	300,000	
CDBG Fund	550,000		300,000	790,000
Special Projects Fund	69,500			10,340,000
Police Towing Fund	100,000		27,000	27,000
Photo Radar Fund	2,100,000		1,250,000	3,230,000
Total Special Revenue Funds	$ 6,887,850	$ 12,500	$ 4,977,000	$ 18,343,500
DEBT SERVICE FUNDS				
Debt Service Fund	$ 2,240,000	$ 4,169,000	$ 5,600,000	$ 2,123,500
Total Debt Service Funds	$ 2,240,000	$ 4,169,000	$ 5,600,000	$ 2,123,500
CAPITAL PROJECTS FUNDS				
Capital - Streets Fund	$ 32,218,000	$ 76,000	$ 850,000	$ 31,815,000
Capital - Parks Improvement Fund	5,500,000	30,000	750,000	5,236,000
Capital - General Fund	20,075,000	(4,275,000)	350,000	
DIF Municipal Facilities Fund	65,000			
DIF Parks & Recreation Fund	13,500			
DIF Fire Fund	1,000,000		810,000	
DIF Police Fund	6,031,000		2,500,000	5,262,500
Total Capital Projects Funds	$ 64,902,500	$ (4,169,000)	$ 5,260,000	$ 42,313,500
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Sanitation Fund	$ 964,800	$	$ 850,000	$ 1,004,500
Sewer Fund	3,669,500		3,250,000	3,651,000
Water Fund	15,750,650		10,500,000	15,754,500
Total Enterprise Funds	$ 20,384,950	$	$ 14,600,000	$ 20,410,000
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 111,304,950	$	$ 45,482,000	$ 100,318,500

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

CITY OF EL MIRAGE, ARIZONA
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
City Clerk:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$
List Department:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$
List Department:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$

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

CITY OF EL MIRAGE, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	125	$ 8,809,762	$ 1,205,461	$ 950,553	$ 970,724	= $ 11,936,500
SPECIAL REVENUE FUNDS						
Municipal Court Fund	12	$ 615,896	$ 66,265	$ 95,117	$ 60,722	= $ 838,000
Highway User Revenue Fund	6	271,228	31,300	66,335	36,138	405,000
Total Special Revenue Funds	18	$ 887,124	$ 97,565	$ 161,452	$ 96,860	= $ 1,243,000
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
PERMANENT FUNDS						
		$	$	$	$	= $
Total Permanent Funds		$	$	$	$	= $
ENTERPRISE FUNDS						
Water Fund	23	$ 1,252,682	$ 141,050	$ 195,631	$ 145,637	= $ 1,735,000
Sewer Fund	9	500,706	57,089	40,666	64,539	663,000
Total Enterprise Funds	32	$ 1,753,388	$ 198,139	$ 236,297	$ 210,176	= $ 2,398,000
TOTAL ALL FUNDS	174	$ 11,450,274	$ 1,501,165	$ 1,348,301	$ 1,277,760	= $ 15,577,500

SUPPLEMENTAL INFORMATION

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City Of El Mirage
Draft Budget Calendar
For FY 13-14

Action	Date
Complete preliminary fiscal year revenue estimates.	1/11/2013
Distribute budget request forms and instructions to departments.	1/14/2013
Deadline for Departments to submit budget requests to Finance.	2/8/2013
Receive from county assessor the City of El Mirage certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet.	2/8/2013
Make the property values provided by the county assessor available for public inspection.	2/15/2013
Finance compiles budget information submitted by the departments for City Manager review.	2/11-22/2013
Notify the Property Tax Oversight Commission as to agreement/disagreement with the property tax limit within 10 days of receipt of values.	2/15/2013
City Manager reviews budget submittals with departments.	2/25-3/1/2013
Council Workshop - Budget Framework/Fee Change Presentation	3/5/2013
Release report of fee increases proposed to take effect July 1, 2013	3/5/2013
City Manager and Finance office prepare draft budget proposal.	3/18-26/2013
~~Draft budget proposal presented to Directors.~~	~~3/27/2013~~
Finance prepares draft tentative budget document.	4/1-5/2013
Provide Draft Tentative Budget to City Council.	4/8/2013
Budget Retreat	4/15-16/2013
~~Publish first Truth-In-Taxation (TNT) Public Notice, and issue a press release.~~	~~5/6/2013~~
Adopt Tentative FY 13-14 Budget at regular Council meeting.	5/7/2013
First publication of FY 13-14 tentative budget.	5/9/2013
~~Publish second Truth-In-Taxation Public Notice.~~	~~5/13/2013~~
Second publication of FY 13-14 tentative budget.	5/13/2013
~~Hold TNT public hearing -~~ Roll Call Vote on Primary Property Tax Levy at regular Council meeting.	5/21/2013
Hold public hearing for Final Budget and adopt Final Budget at Special Council meeting (and fee changes).	5/21/2013
~~Mail a copy of the truth in taxation notice, a statement of its publication and result of the council's vote to the Property Tax Oversight Commission.~~	~~5/24/2013~~
Adopt Property Tax Levy at regular Council meeting.	6/4/2013
Forward Certified copy of primary and secondary tax levy ordinance to county.	6/7/2013
County Board of Supervisors adopts tax levy on or before the third Monday in August.	8/18/2013

Council Presentation and/or Action

CITY OF EL MIRAGE
CITY COUNCIL GOAL SETTING
2013 REPORT

Mayor
Lana Mook

Vice Mayor
Joe Ramirez

City Council Members
Jim McPhetres
Jack Palladino
Dave Shapera
Roy Delgado
Lynn Selby

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Facilitator:
Dr. Spencer A. Isom, City Manager

INTRODUCTION

City of El Mirage Council Members Selby, Shapera, Delgado, McPhetres, and Palladino, along with Vice-Mayor Ramirez and Mayor Mook participated in a goal setting workshop with the assistance of Dr. Spencer A. Isom, City Manager to help facilitate the goal setting process. He organized and facilitated a process that involved the following steps:

1. Prepare a questionnaire to identify the City's major accomplishments, current issues, concerns, trends, and opportunities; most significant initiatives and programs for 2013; and capital projects to be initiated in 2013.
2. Conduct a goal setting work session with the elected officials using their responses to the questionnaire to facilitate an engaging exchange of ideas.
3. Preparation of this final report.

It should be noted Dr. Isom modeled El Mirage's process and the format of this report after a process established by the University of Iowa's Institute of Public Affairs. The University of Iowa's model, in Dr. Isom's opinion, appeared most efficient and seems to work here.

THE QUESTIONNAIRE

A copy of the questionnaire is attached in Appendix A and is incorporated herein by reference.

GOAL SETTING WORK SESSION

The elected officials held a work session at the Pueblo El Mirage RV and Resort Community on December 18, 2012. The session was facilitated by Dr. Spencer A. Isom, City Manager. In attendance and participating in the meeting were Mayor Lana Mook, Vice-Mayor Joe Ramirez, Council Member Lynn Selby, Council Member Jim McPhetres, Council Member David Shapera, Council Member Jack Palladino, and Council Member Roy Delgado.

MAJOR ACCOMPLISHMENTS

Participants identified the following, as the City's major accomplishments during the previous two-year period (2011-2012):

- Resolved outstanding lawsuits and legal issues.
- Rebuilt relationships with Luke Air Force Base and West Valley cities.
- Built fire station and rehired firefighters.
- Completed eight wash culvert barriers.
- Completed Phase I of Gentry Park renovations.
- Redefined Redflex program.
- Passed bond for police station and YMCA.

- Completed Dysart Ranchettes street improvements.
- Started new mineral bond street improvement project.
- Started community garden project.
- Implemented AZ Metropolitan Trust for employee health benefits.
- Obtained an inaugural bond rating.
- Passed Home Rule.
- Partnered for Northern Parkway project.
- Approved an overlay ordinance to define a mixed-use business district along Thunderbird Road.
- Remodeled courthouse.
- Reduced staffing costs.
- Balanced budget.
- Negotiated two-year union contracts which included a pay raise for staff.
- Worked with ADOT to complete repaving of Grand Avenue and the addition of landscaping and two entryway signs.
- Facilitated the opening of new businesses to include Valero, Auto Zone, Aarons, and Windy City Dogs.
- Paved downtown alleyways.

ISSUES, CONCERNS, TRENDS, AND OPPORTUNITIES

Participants identified the following as the issues, concerns, trends, and opportunities presently affecting City services, policies, finances, and operations:

- Continue economic development efforts toward attracting new businesses.
- Develop one-way traffic along the Grand Avenue frontage road to spur redevelopment, improve accessibility, and on- and off-street parking.
- Research sales tax payments of businesses along Grand Avenue and Thunderbird Road.
- Become more aggressive on code enforcement to attract new businesses.
- Clean up downtown and other areas by providing bulk trash pick-up.
- Maintain conditions of public streets.
- Discontinue City landscaping of neighborhoods with homeowners associations.

MOST SIGNIFICANT INITIATIVES AND PROGRAMS FOR 2013-2014

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

1. Consider neighborhood bulk trash pick-up twice a year.
2. Continue work on El Mirage Road and Thunderbird Road to help with economic development.

3. Look for grants to help revitalize downtown.
4. Consider bringing in CAP services for seniors at no cost to the City.
5. Review the possibility of restructuring HOA landscaping maintenance contracts (similar to Cactus Park).

CAPITAL PROJECTS TO BE PURSUED IN 2013-2014

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

1. Continue work on the reconfiguration of Thunderbird and Thompson Ranch Roads at the Grand Avenue intersection in partnership with the Arizona Department of Transportation and the Maricopa Association of Governments.
2. Complete second phase of Gentry Park improvements (lighting, shade, BBQs, and picnic tables).
3. Install solar pocket park lighting and replace equipment/amenities as needed. Install security lighting at some neighborhood parks.
4. Continue work on the El Mirage Road Improvements project in partnership with Maricopa County and the Maricopa Association of Governments.

FACILITATOR's COMMENTS

I thank you for allowing me to assist in our City's goal setting process. You remained extremely cooperative and displayed positive, professional attitudes commensurate with your roles as elected representatives of the citizens of El Mirage.

Regarding this report, it is necessary you view this as an ongoing process. These priorities are not permanent and may be revisited from time to time. I would recommend Council and staff review the status of and feasibility for implementing these goals on, no less than, a biannual basis.

X_____Date_____
Dr. Spencer A. Isom, El Mirage City Manager

APPENDIX A

CITY OF EL MIRAGE
2013 Preliminary Goal Setting Workshop: Questionnaire
December 18, 2012

INTRODUCTION

A Preliminary Goal Setting Session will be held on Tuesday, December 18, 2012, at the Pueblo El Mirage Resort Recreation Hall #3. The purpose of the session will be to identify and prioritize a preliminary list of the City's overall goals and objectives for the next two years. The City's goals should be formally adopted by a "sitting" body and typically include direct input from the City Manager and his staff. The results of the Council and staff's efforts may then be finalized in a "2013 City Council Goal Setting Report."

To prepare for the December 18 meeting, you must identify key issues and potential objectives to be reviewed and discussed at the session. Please complete all sections of this questionnaire and return as directed (see below section entitled "Return of Questionnaire"). If you need additional space, feel free to attach additional pages.

Note: Please read the entire questionnaire before starting your responses.

Major Accomplishments

Please list what you consider to be the City's major accomplishments over the past two years. These accomplishments could be as large as a street project or as simple as a newly adopted City policy. The items do not need to be in any particular order.

Issues, Concerns, Trends, and Opportunities

Please list specific issues, concerns, trends, and opportunities affecting future City services, policies, finances, or operations (for example, loss of populations, major new economic development success, or resolving a policy question). You do not need to identify potential solutions to your concerns.

Significant Initiatives or Programs
Please list any initiatives, programs or policies you think the City should consider in the next two years (for example, downtown revitalizations, updating employee job descriptions, reviewing water or sewer rates, privatization of city services, etc.).

Capital Projects
Please list the capital projects or equipment purchases you think the City should consider over the next two years. These capital projects may include such things as street construction, public works equipment, public safety equipment, pocket park lighting, etc. If you have an estimate on the cost of such projects, please note it. Please list only those projects with a total cost of $10,000 or more.

Organizational Effectiveness
Please list several things the Mayor/City Council and/or staff could do in the future to improve organizational effectiveness, the decision-making process, teamwork, and the ability to accomplish the City's stated goals and objectives.

Supplemental Questions
In this section, you are asked for your general thoughts and opinions regarding the City's differing service areas. Feel free, in this section, to provide any recommendations you may have for improvement(s).

1) How is the City's administrative staff doing?

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

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

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

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

6) How is the City's police department and code enforcement?

7) How is the City's fire and building safety services?

8) What is your opinion of the City's technology services?

9) In general, how do you feel about the quality of the municipal services received in El Mirage?

Return of Questionnaire
Please complete this questionnaire electronically and return a hard copy to Sharon Antes at the City Council meeting on Tuesday, December 4, 2012.

UNEDITED LIST OF ALL INITIATIVES AND PROGRAMS – Exhibit A

Significant Initiatives and Programs
The complete list of all significant initiatives and programs identified by the Mayor and Council is as follows:

- Consider neighborhood bulk trash pick-up twice a year.
- Review the possibility of restructuring HOA landscaping maintenance contracts (similar to Cactus Park).
- Finish community garden and get farmers' market operational.
- Continue reviewing service costs and incoming revenue to maintain solvency.
- Look for grants to help revitalize downtown.
- Continue work on El Mirage Road and Thunderbird Road to help with economic development.
- Consider bringing in CAP services for seniors.
- Explore hiring a consulting group to plan for economic development.
- Consider reducing property tax.
- Reduce water rates.
- Eliminate food tax.
- Curtail any further borrowing that puts residents in any more debt.
- Become industry friendly by exploring other ways to attract new businesses.
- Relocate Parks & Sons to attract a business that would complement El Mirage's entrance.

UNEDITED LIST OF ALL CAPITAL PROJECTS – Exhibit B

Capital Projects

The complete list of all capital projects considered by the Mayor and Council is as follows:

- Reconfigure Thunderbird and Thompson Ranch Roads at the Grand Avenue intersection.
- Install solar pocket park lighting and replace equipment/amenities as needed.
- Install security lighting at some neighborhood parks.
- Complete second phase of Gentry Park improvements (lighting, shade, BBQs, and picnic tables).
- Update police fleet (police vehicles, firearms, fingerprint readers, license plate readers).
- Maintain public works equipment.
- Install caution lights at Gateway Park and on El Mirage Road.
- Replace the fire department's brush truck with a good working unit.
- Develop fishing hole at the Bool property.
- Resolve landfill (Maggie's Mountain) issues and development of property for economic development.
- Investigate uses for the old fire house. Maintain its use as a training facility.
- Pursue economic development opportunities south of Peoria Avenue to Northern Avenue and Cactus Road west of El Mirage Road
- Replace water meters paced over several years.

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Financial Management Policies

Revised May 21, 2013
Adopted June 19, 2012

Sound financial policies provide guidance and assurance to the community that the City is following best practices. The Government Finance Officers Association recommends that financial policies be developed and formally adopted by the jurisdiction's governing board. These policies are subject to review and refresh at any time.

Policy 1
Financial Management Goals

Purpose: Define overall financial management goals.

1.1 Maintain a financially viable city government that provides an adequate level of services.

1.2 Maintain financial flexibility to adapt to local, regional, and national economic changes.

1.3 Maintain programs and activities that add value and contribute to the City's mission.

Policy 2
Policy Review

Purpose: Require periodic review and revision to financial management policies.

2.1 The Council will annually or more frequently as required, review and adopt the financial management policies.

2.2 These policies are meant to serve as a guideline to ensure that best practices are utilized. Accordingly the term “shall” as utilized in this document is considered to be synonymous with the term “should”.

Policy 3
Budget Policies

Purpose: Require the City to systematically plan, adopt, and manage annual operating budgets.

Section 3.1: Introduction

3.1.1 The Council shall annually review, re-affirm, amend as necessary, and adopt budget policies (guidelines) as part of the process to develop, consider, and adopt tentative and final budgets. The budget policies will address revenues, expenditure controls, grants, transfers, reserves/contingencies, balances, and reporting. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City.

Section 3.2: General

3.2.1 The Council shall use the budget process to weigh all competing requests for City resources, within expected fiscal constraints. The Council shall discourage requests for new, ongoing activities outside the budget process.

3.2.2 The City shall rely upon ongoing revenues to fund ongoing expenditures and avoid one-time sources of revenues to fund ongoing activities.

3.2.3 The Finance Director shall annually prepare 5-year revenue and expenditure forecasts to examine the City's ability to absorb operating costs due to changes in the economy, service demands, service levels, and capital improvements.

3.2.4 The Finance Director shall prepare and the Council shall adopt a department-level operating budget, as presented in schedule E of state budget forms.

3.2.5 The Council can compare service delivery alternatives to ensure that quality services are provided at the most competitive and economical cost. Finance shall direct departments to identify all activities that can be provided by another source and review options/alternatives to current service delivery. The City shall review service delivery alternatives continually.

3.2.6 The City shall fund current year capital projects with:

1. bonds,
2. grants, or
3. funds accumulated (fund balances) prior to budgeting for capital expenditures.

3.2.7 The City shall practice conservatism in budgeting for both revenues and expenditures to ensure the City can meet its ongoing obligations. The City shall not budget excess funds collected (fund balance) for ongoing expenditures.

Section 3.3: Revenues

3.3.1 The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.

3.3.2 The City shall not dedicate revenues for specific purposes unless required by law, Council Policy, or Generally Accepted Accounting Principles (GAAP). The Finance Director shall deposit all non-restricted revenues in the general fund for appropriation through the budget process.

3.3.3 The Council shall review user fees and charges annually to ensure recovery of all direct and indirect costs of service, unless full cost recovery would be excessively burdensome on citizens receiving service.

3.3.4 The Council shall adjust rates for enterprise operations (water, sewer, and sanitation) based on ten-year fund plans.

3.3.5 The Council shall annually consider the impacts to the General Fund of providing public safety services, as well as the financial impact on the residents and property owners, before setting the primary property tax levy. By statute the primary property levy with adjustments shall not exceed 102% of the prior fiscal year's maximum allowable levy plus new construction and reimbursement for the prior calendar year's tort liability payments.

Section 3.4: Grants

3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities and alternatives are considered.

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

Section 3.5: Transfers and Interfund Loans

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

3.5.2 Any transfers between funds, projects, or contingencies require City Council approval. Transfers from department to department within a fund or from line item account to line item account within a department shall require City Manager approval.

3.5.3 The Council must review and approve interfund loans.

Section 3.6: Reserve/Council Contingency

3.6.1 Council Contingency Funds. The City may use contingency funds when additional funds are needed to offset ***unexpected*** expenditure increases or when ***unanticipated*** events threaten the public health or safety. The City Manager shall review and may approve use of contingency funds in accordance with the City's procurement policy.

3.6.2 Reserve Funds. The Council will not budget reserve funds – reserve funds are "savings" intended to offset revenue shortfalls during a fiscal year. If there is a shortfall in revenue, the City shall use reserve funds in accordance with the City's fund balance policy. The City may establish reserves for all operating funds – an operating fund is a fund that has salary expenses or collects user fees for services performed (excludes grant and capital funds).

3.6.3 Debt Service Funds. The City may accumulate secondary property tax revenues in an amount equal to six months of debt service to ensure that the General Fund is not subsidizing debt service payments. The City shall not collect and reserve secondary property taxes in an amount exceeding twelve months of debt service unless the City intends to prepay general obligation bonds.

3.6.4 Debt Service and Replacement Reserves. The City shall fund debt service and replacement reserves to meet required bond covenants including repair and replacement funds in the water and sewer funds.

Section 3.7: Budget Process

3.7.1 The City shall monitor and follow the budget process throughout the year. The Finance Director, in consultation with the City Manager, shall initiate the formal budget process by distributing to Departments a budget packet that includes an outline of the budget schedule, year-to-date expenditures and revenues, and all applicable budget forms.

3.7.2 The City Manager and Finance Director shall schedule and host a budget introduction session with all Department heads.

3.7.3 Departments shall prepare and submit their requests to the Finance Director.

3.7.4 The Finance Director shall prepare summary reports, along with detailed budget requests, and submit the reports and detail to the City Manager.

3.7.5 Department heads shall individually present capital and operating requests to the City Manager.

3.7.6 The City Manager shall review budget requests and provide further guidance to Departments.

3.7.7 The City Manager and the Finance Director shall present the recommended draft budget to Council for review and discussion at a Council retreat. As required, Department heads may be present and participate at the Council retreat.

3.7.8 After the Council retreat, the Finance Director shall revise the draft budget and prepare a recommended tentative budget. The City Manager and Finance Director shall present the recommended tentative budget for Council consideration and adoption at a regular Council meeting. Capital projects and acquisitions that have not been completed in the current fiscal year are included in the tentative budget as carry forward projects and the beginning fund balance is adjusted accordingly.

3.7.9 After Council action, the City Clerk shall publish the tentative budget for two consecutive weeks in the local paper.

3.7.10 The Council shall schedule and host a public hearing on the budget, after which the Council shall consider and may adopt the final budget. The Finance Director shall ensure that budget adoption adheres to all statutory hearings, publications, and requirements.

3.7.11 The Council shall set the final property tax levy in accordance with State law.

3.7.12 After the Council adopts the tentative budget and sets the expenditure limitation, the City shall not expend more than the total appropriated for all funds.

Section 3.8: Budget Basis

3.8.1 The City prepares budgets primarily on a cash basis. This is different than the accounting process which utilizes a modified accrual basis. Cash basis means that revenues are recognized when they are collected and expenses are recognized when they are paid. Modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits to buy something.

3.8.2 Independent Auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with State law.

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

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

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

Section 3.9: Funds

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

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

Policy 4
Cash Management and Investment

Purpose: Ensure investment, liquidity, and yield.

4.1 The Finance Director, in consultation with the City Manager, will invest all funds of the City according to six criteria in order of importance:

a. Legality
b. Safety
c. Liquidity
d. Yield
e. Duration
f. Accounting Complexity

4.2 The City will collect, deposit, and disburse all funds to maximize invested cash.

4.3 To maximize investment yields, the City will consolidate cash balances from various funds to maximize the size and duration of investments. The Finance Director will allocate investment earnings to participating funds.

4.4 The City will conduct its investment activities with financial institutions in accordance with written contracts.

4.5 The City will protect its investment securities through third party custodial safekeeping.

Policy 5
Capital Improvement Plan

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

5.1 The Finance Director will annually coordinate with the City's Engineer and Public Works Director to submit a Capital Improvement Plan for review by the City Manager, then Council.

5.2 The Capital Improvement Plan shall include:

a. A statement of the objectives of the Capital Improvement Plan.
b. An estimate of each project's/acquisition's useful life.
c. An estimate of each project's/acquisition's capital costs broken down by fiscal year.
d. An estimate of each project's/acquisition's annual operating costs.
e. An evaluation of potential funding sources for each project/acquisition.
f. Recommended funding sources for each project/acquisition.
g. A development schedule for each project/acquisition.
h. A scope of work to be performed for each project/acquisition.
i. If a project/acquisition will be completed in phases, each phase should be identified as a separate project/acquisition.

5.3 The current year of the Capital Improvement Plan will provide the basis for the capital budget.

5.4 When current revenues or resources are available for projects/acquisitions, the City will first consider those projects/acquisitions with the shortest useful life and/or those projects/ acquisitions which are difficult to finance with debt.

5.5 The City may not proceed with construction or acquisition until the funding sources have been identified to finance the project.

5.6 At the end of the Fiscal Year in which the project is completed or acquired, any remaining budgeted funds will revert to the fund balance of the funding source.

Policy 6
Debt Management

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

Section 6.1: Overall Debt Management Policies

6.1.1 The City will utilize long-term debt to finance capital projects in accordance with the Capital Improvement Plan.

6.1.2 The City will prohibit the City's financial advisor from underwriting any debt directly issued by the City or special districts sponsored by the City within a negotiated underwriting of debt offered through public sale. This underwriting prohibition does not include:

a. competitive bond sales when the City authorizes the financial advisor to submit a competitive bid,
b. bond issues by the Greater Arizona Development Authority, the Water Infrastructure Finance Authority, or other independent financing authority on behalf of the City, and
c. limited offerings, private placements, or other underwritings not offered through public sale.

6.1.3 The City will consider refunding debt when the net present value of the debt service savings exceeds 3% and $100,000 Net Present Value (NPV). The City will also consider refunding debt to modify restrictive covenants or to modify debt structures.

6.1.4 The City will adopt, review, and update as necessary written policies and procedures for tax-advantaged bonds within these financial management policies.

Section 6.2: General Obligation Bonds

6.2.1 The City may finance capital projects with general obligation bonds authorized by voters through a citywide bond election.

6.2.2 The City will repay general obligation bonds from secondary property taxes authorized by voters or from any lawfully available source of revenue.

6.2.3 The target maturity for general obligation bonds will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.

6.2.4 Where possible, the City will structure general obligation bond issues to create annual level debt service payments.

6.2.5 In accordance with the State of Arizona Constitution, total general obligation debt cannot be issued in excess of 26% of the total secondary assessed valuation of taxable property within the City.

6.2.6 The City will use investment earnings on general obligation bond balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

Section 6.3: Revenue Bonds

6.3.1 The City may finance capital projects with revenue bonds authorized by voters through a citywide bond election.

6.3.2 The City may repay revenue bonds from any lawfully available source of revenue including revenue generated from the operation of the capital project being financed or from other designated revenues such as highway user revenues, excise taxes, or special fees/taxes.

6.3.3 The target maturity for revenue bonds will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.

6.3.4 Where possible, the City will structure revenue bond issues to create annual level debt service payments.

6.3.5 The City will fund a debt service reserve when required by rating agencies, bond insurers, or existing bond covenants.

6.3.6 The City will use investment earnings on revenue bond balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

Section 6.4: Debt Subject to Annually Appropriated Debt Service

6.4.1 The City may finance capital projects with debt authorized by the Council with debt service subject to annual appropriations (henceforth, "Annual Appropriation Debt" or "AAD.")

6.4.2 The City may repay AAD from any lawfully available source of revenue including revenue generated from the operation of the capital project being financed or from other designated revenues such as excise taxes, or special fees/taxes.

6.4.3 The target maturity for AAD will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.

6.4.4 Where possible, the City will structure AAD issues to create annual level debt service payments.

6.4.5 The City will fund a debt service reserve when required by rating agencies, bond insurers, or existing bond covenants.

6.4.6 The City will use investment earnings on AAD balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

Section 6.5: Municipal Improvement District/Special Assessment Bonds

6.5.1 The City may finance capital projects with special assessment bonds after the Council forms a Municipal Improvement District (MID) in accordance with State statutes.

6.5.2 The City may form a MID when there is a clear and significant purpose for the City and when commercial or residential developments or redevelopments desire improvements to property such as roads, water lines, sewer lines, street lights, and drainage.

Section 6.6: Community Facilities District Bonds

6.6.1 The City may form a Community Facility District (CFD) when there is a clear and significant purpose of the City and when commercial or residential developments or redevelopments desire improvement to property such as roads, water lines, sewer lines, street lights, and drainage.

6.6.2 CFD's for commercial development may be formed for any size district and for any amount deemed appropriate by the Council.

6.6.3 CFD's for residential development of less than 160 acres are discouraged and should only be considered if the improvements achieve published Council goals.

6.6.4 Should the City desire to form a CFD, the Council may adopt and the City will maintain an expanded policy on CFDs.

Policy 7
Accounting, Auditing and Financial Reporting

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

7.1 The City will maintain accounting and financial reporting systems in conformance with Generally Accepted Accounting Principles (GAAP) and standards promulgated by the Governmental Accounting Standards Board (GASB).

7.2 The City will develop and manage its accounting system to provide reasonable assurance regarding the:

a. safeguarding of assets against loss from unauthorized use or disposition,
b. proper recording of financial transactions,
c. reliability of financial records for preparing financial statements, and
d. accountability for capital assets.

7.3 The Finance Director shall catalog all significant financial events and related matters and prepare the City's annual disclosures, as required by the SEC Regulation 15-C-2-12.

7.4 The City will engage an independent public accounting firm to annually audit the City's financial statements in accordance with Generally Accepted Government Auditing Standards (GAGAS). The City will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

7.5 Following the annual financial statement audit, the Finance Director will issue an official Annual Financial Report (AFR) The AFR will include the bond related on-going disclosure requirements and will fully disclose all significant financial events and related matters. The Finance Director will provide the AFR to the rating agencies, municipal bond insurers, and national bond disclosure repositories.

7.6 The Finance Director will post the AFR and Annual Adopted Budget on the City's website and make them available to the public.

7.7 The Finance Director will generate monthly revenue and expenditure reports for review by the Council and City management.

Policy 8
Written Policies and Procedures for Tax-Advantaged Bonds

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

Section 8.1: Introduction and Overview

8.1.1 The City has issued and may in the future issue tax-exempt obligations (including, without limitation, bonds, notes, loans, leases and certificates), tax credit obligations and "direct-pay" tax credit obligations (together, "tax-advantaged bonds") that are subject to certain requirements under the Internal Revenue Code of 1986, as amended (the "Code").

8.1.2 The City has established the policies and procedures contained herein (the "Procedures") as of June 19, 2012 in order to ensure that the City complies with the requirements of the Code that are applicable to its tax-advantaged bonds. These Procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the "Tax Certificate") or other operative documents executed at the time of issuance of the tax-advantaged bonds, are intended to constitute written procedures for ongoing compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.

8.1.3 The tax-advantaged bonds that are covered by these Procedures include, but are not limited to, "Build America Bonds", "Recovery Zone Economic Development Bonds", and "Specified Tax Credit Bonds" that constitute "qualified bonds" under Section 6431 of the Code and are therefore eligible for interest subsidy payments (the "Subsidy") from the U.S. Treasury (such Build America Bonds, Recovery Zone Economic Development Bonds and Specified Tax Credit Bonds are collectively referred to as "Direct-Pay Bonds"). Specified Tax Credit Bonds include new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds and qualified school construction bonds.

Section 8.2: General Matters

8.2.1 Responsible Officer. The Finance Director will have overall responsibility for ensuring that the ongoing requirements described in these Procedures are met with respect to tax-advantaged bonds (the "Responsible Officer").

8.2.2 Establishment of Procedures. The Procedures established herein will be set forth within the City's Financial Management Policies which includes the City's Debt Management Policies.

8.2.3 Additional Responsible Employees. The Responsible Officer shall identify any additional persons who will be responsible for each section of the Procedures, notify the current holder of that office of the responsibilities, and provide that person a copy of the Procedures. Upon employee or officer transitions, new personnel should be advised of responsibilities under the Procedures and ensure they understand the importance of the Procedures. If employee or officer positions are restructured or eliminated, responsibilities should be reassigned as necessary.

8.2.4 Training Required. The Responsible Officer and other responsible persons shall receive appropriate training that includes the review of and familiarity with the contents of these Procedures, review of the requirements contained in the Code applicable to each tax-advantaged bond, identification of all tax-advantaged bonds that must be monitored, identification of all facilities (or portions thereof) financed with proceeds of tax-advantaged bonds, familiarity with the requirements contained in the Tax Certificate or other operative documents contained in the transcript, and familiarity with the procedures that must be taken in order to correct noncompliance with the requirements of the Code in a timely manner.

8.2.5 Periodic Review. The Responsible Officer or other responsible person shall periodically review compliance with the Procedures and with the terms of the Tax Certificate to determine whether any violations have occurred so that such violations can be timely remedied through the "remedial action" regulations (Treasury Regulation §1.141-12, §1.142-2, §1.144-2, §1.145-2 or §1.147-2, as applicable) or the Voluntary Closing Agreement Program described in Internal Revenue Service ("IRS") Notice 2008-31 (or successor guidance) and related sections of the Internal Revenue Manual. Such periodic review shall occur at least annually or more frequently prior to the issuance of new or refunding obligations.

8.2.6 Change in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel should be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds which could jeopardize the status of tax-advantaged bonds, including Direct-Pay Bonds (and thereby affect the continued receipt of the Subsidy for Direct-Pay Bonds).

8.2.7 Change in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel should be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds which could jeopardize the status of tax-advantaged bonds, including Direct-Pay Bonds (and thereby affect the continued receipt of the Subsidy for Direct-Pay Bonds).

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

8.3.1 Issue Price. In order to document the issue price of tax-advantaged bonds, the Responsible Officer shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.

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

Section 8.4: IRS Information Return Filing

8.4.1 Filing of Applicable Form 8038. The Responsible Officer will confirm that bond counsel has filed the applicable information reports (such as Forms 8038, 8038-G, 8038-B or 8038-TC) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.

8.4.2 Filing of Form 8038-CP. For Direct-Pay Bonds, the Responsible Officer shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of Subsidy is being requested with respect to each interest payment date. The Responsible Officer shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the Subsidy. If the Subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Responsible Officer shall obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.

8.4.3 Filing of Forms 8038-T or 8038-R. The Responsible Officer shall file the IRS Form 8038-T relating to the payment of rebate or yield reduction payments in a timely manner as discussed in Section 8.10. The Responsible Officer shall also monitor the extent to which the City is eligible to receive a refund of prior rebate payments and provide for the timely filing for such refunds using an IRS Form 8038-R.

Section 8.5: Use of Proceeds

8.5.1 The Responsible Officer or other responsible shall be responsible for ensuring and monitoring the appropriate use of proceeds as detailed in this section.

8.5.2 Consistent Accounting Procedures. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.

8.5.3 Reimbursement Allocations at Closing. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.

8.5.4 Timely Expenditure of Bond Proceeds. Monitor that sale proceeds and investment earnings on sale proceeds of tax-advantaged bonds are spent in a timely fashion consistent with the requirements of the Tax Certificate.

8.5.5 Costs of Issuance. With respect to Direct-Pay Bonds and qualified private activity bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.

8.5.6 Qualified Use of Proceeds of Direct-Pay Build America Bonds. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.

8.5.7 Qualified Use of Proceeds of Recovery Zone Economic Development Bonds. With respect to Recovery Zone Economic Development Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to expenditures for qualified economic development purposes within the recovery zone in a timely fashion consistent with the requirements of the Tax Certificate. Ensure compliance with the "Davis Bacon" requirements described in Section 8.9.

8.5.8 Qualified Use of Proceeds of Specified Tax Credit Bonds. With respect to Specified Tax Credit Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance) are allocated to qualifying expenditures that are permitted for each type of Specified Tax Credit Bond in a timely fashion consistent with the requirements of the Tax Certificate. If proceeds are not spent by the end of the "expenditure period" as defined in Section 8.9, redeem bonds in accordance with the requirements of the Code as further described in Section 8.9.

8.5.9 Qualified Use of Proceeds of Qualified Private Activity Bonds. With respect to qualified bonds, including exempt facility bonds, monitor that sale proceeds and investment earnings on sale proceeds are allocated to qualifying expenditures permitted for each type of qualified bond in a timely fashion consistent with the requirements of the Tax Certificate. If an exempt facility or other applicable facility will not be completed, or the facility has been placed in service, and there are remaining unspent bond proceeds, immediately consult with bond counsel to determine whether bonds are required to be redeemed under Treasury Regulation §1.142-2. If exempt facility bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that causes the bonds to not be used for the qualifying purpose for which the bonds were issued.

8.5.10 Requisitions. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains (or has attached to it) detailed information in order to establish when and how bond proceeds were spent; review requisitions carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.

8.5.11 Final Allocation. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than "direct tracing" (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of "direct tracing" is often made to reduce the private business use of bond proceeds that would otherwise result from "direct tracing" of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued (or 60 days after the bond issue is retired, if earlier). Bond counsel can assist with the final allocation of bond proceeds to project costs. Maintain a copy of the final allocation in the records for the tax-advantaged bond.

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

Section 8.6: Monitoring Private Business Use

8.6.1 With respect to tax-advantaged bonds that are subject to the private activity bond limitations provided in the Code (e.g., governmental bonds and qualified 501(c)(3) bonds), the Responsible Officer or other responsible person shall ensure and monitor the appropriate use of proceeds as detailed within this section.

8.6.2 Identify Bond-Financed Facilities. Identify or "map" which outstanding bond issues financed which facilities and in what amounts.

8.6.3 Review of Contracts with Private Persons. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as "private persons") with respect to the bond-financed facilities which could result in private business use of the facilities:

a. Sales of bond-financed facilities;
b. Leases of bond-financed facilities;
c. Management or service contracts relating to bond-financed facilities;
d. Research contracts under which a private person sponsors research in bond-financed facilities; and
e. Any other contracts involving "special legal entitlements" (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.

8.6.4 Counsel Review of New Contracts or Amendments. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult counsel to review such amendment or agreement to determine whether it results in private business use.

8.6.5 Establish Procedures to Ensure Proper Use and Ownership. Establish procedures to ensure that bond-financed facilities are not used for private use without written approval of the Responsible Officer or other responsible person. For qualified 501(c)(3) bonds, establish procedures to ensure that the bond-financed facilities continue to be owned by a qualified 501(c)(3) organization or a governmental unit.

8.6.6 Analyze Use. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of qualified 501(c)(3) bonds or "unrelated or disproportionate" private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits appears to be exceeded.

8.6.7 Remediation if Limits Exceeded. If it appears that private business use limits are exceeded, immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.141-12, such redemption or defeasance must occur within 90 days of the date a deliberate action is taken that results in a violation of the private business use limits.

8.6.8 Maintenance and Retention of Records Relating to Private Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section 8.11.

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

8.7.1 With respect to tax-advantaged bonds that are not subject to the private activity bond limitations, but are subject to the limitations provided in the Code as to the qualifying use of proceeds and qualifying use of bond-financed facilities (e.g., exempt facility bonds, qualified small issue bonds and qualified redevelopment bonds), the Responsible Officer or other responsible person shall ensure and monitor the appropriate use of proceeds as detailed within this section.

8.7.2 Identify Bond-Financed Facilities. Indentify or "map" facilities that have been bond-financed and assure that use is for an appropriate purpose (e.g., airport facilities are being used for airport purposes).

8.7.3 Review of Contracts with Private Persons. If the bond-financed facilities are required to be governmentally owned, examine all leases, management contracts or other contracts with private persons to assure compliance with applicable safe-harbors for governmental ownership provided in the Code. Before amending an existing agreement or entering into any new lease, management or other contract, consult bond counsel to review such amendment or agreement to determine whether it complies with applicable safe harbors.

8.7.4 Establish Procedures to Monitor Use. Establish procedures to monitor that bond-financed facilities are not used for nonqualifying purposes. Require users of facilities to immediately notify the Responsible Officer or other responsible person if a change in use of the facilities is contemplated or occurs.

8.7.5 Remediation if Limitations Exceeded. If qualified use of facilities financed with tax-advantaged bonds changes to a non-qualified use (e.g., use of airport facilities that is not for airport purposes), immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.142-2, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that causes the bonds to not be used for the qualifying purpose for which the bonds were issued.

8.7.6 Maintenance and Retention of Records Relating to Qualifying Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section 11 below.

Section 8.8: Loan of Bond Proceeds

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

Section 8.9: Special Requirements Applicable to Specified Tax Credit Bonds

8.9.1 The Code imposes certain additional special requirements that apply to the issuance of Specified Tax Credit Bonds. For Specified Tax Credit Bonds, the Responsible Officer or other responsible person shall ensure and monitor that the requirements of this section are met.

8.9.2 Davis-Bacon. Pursuant to the terms of Section 1701 of the American Recovery and Reinvestment Tax Act of 2009, projects financed with Specified Tax Credit Bonds are subject to the prevailing wage requirements of Subchapter IV of Chapter 31 of Title 40, United States Code. Note that these requirements also apply to the issuance of Recovery Zone Economic Development Bonds.

8.9.3 Spending Requirements. Although these may seem similar to "temporary period requirements," the "spending requirements" applicable to Specified Tax Credit Bonds are hard and fast rules that if not met may cause payments of the Subsidy on some or all of the Specified Tax Credit Bonds to be lost or revoked and will require redemption of such bonds. The spending requirements are as follows:

a. 100% of the sale proceeds and investment proceeds must be spent within the 3 year period beginning on the date of issuance (unless such period is extended as described below) (the "expenditure period");
b. a binding commitment with a third party to spend at least 10 percent of the sale proceeds and investment proceeds (other than the amount spent on costs of issuance) ("available project proceeds") will be incurred within the six month period beginning on the date of issuance;
c. to the extent less than 100% of available project proceeds are not spent by the end of the expenditure period for qualified purposes, the City must redeem all of the "nonqualified bonds") within 90 days after the end of the expenditure period (this should be done with the assistance of bond counsel);
d. the expenditure period may be extended beyond the initial three year period only by the U.S. Treasury upon the request of the City, which request must establish that the failure to spend the available project proceeds within three years was due to a reasonable cause and that spending will continue with due diligence.

8.9.4 Sinking Funds. Special rules permit Specified Tax Credit Bonds to be structured with sinking funds that will not be subject to rebate. These sinking funds must be structured as follows:

a. the sinking fund may not be funded more rapidly than in equal monthly installments;
b. the sinking fund may only be funded in a manner reasonably expected to result in an amount not greater than the amount necessary to repay the bond issue; and
c. the yield on the investments in the sinking fund may not exceed the published permitted sinking fund yield for the sale date (which is set forth in the Tax Certificate).

8.9.5 Prohibition on Financial Conflicts of Interest. Upon the issuance of Specified Tax Credit Bonds, the City certified that applicable State and local laws governing conflicts of interest were followed with respect to the bonds. If the U.S. Treasury prescribes additional conflicts of interest rules with respect to the Specified Tax Credit Bonds, such rules must also be satisfied.

8.9.6 Additional Rules Applicable to Specified Tax Credit Bonds. New clean renewable energy bonds, energy conservation bonds, qualified school construction bonds and qualified zone academy bonds each have their own set of specific and unique requirements that are applicable to the use of proceeds or eligibility as a Specified Tax Credit Bond. The Responsible Officer should consult the Tax Certificate and establish procedures for monitoring compliance with such specific requirements that are applicable to the Specified Tax Credit Bonds of the City.

Section 8.10: Arbitrage and Rebate Compliance

8.10.1 The Responsible Officer or other responsible person shall ensure and monitor compliance with the requirements detailed in this section.

8.10.2 Review Tax Certificate. Review each Tax Certificate to understand the specific requirements that are applicable to each tax-advantaged bond issue.

8.10.3 Arbitrage Yield. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G, 8038-B, 8038-TC or other applicable form. If the bonds are variable rate bonds, yield must be determined on an ongoing basis over the life of the bonds as described in the Tax Certificate.

8.10.4 Temporary Periods. Review the Tax Certificate to determine the "temporary periods" for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.

8.10.5 Post-Temporary Period Investments. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.

8.10.6 Monitor Temporary Period Compliance. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid "hedge bond" status.

8.10.7 Monitor Yield Restriction Limitations. Identify situations in which compliance with applicable yield restrictions depends upon later investments (e.g., the purchase of 0% State and Local Government Securities from the U.S. Treasury for an advance refunding escrow). Monitor and verify that these purchases are made as contemplated.

8.10.8 Establish Fair Market Value of Investments. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors. Consult the Tax Certificate for a description of applicable rules.

8.10.9 Credit Enhancement, Hedging and Sinking Funds. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.

8.10.10 Grants/Donations to Governmental Entities. Before beginning a capital campaign or grant application that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result that are required to be yield restricted.

8.10.11 Bona Fide Debt Service Fund. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a "bona fide debt service fund," i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.

8.10.12 Debt Service Reserve Funds. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal amount of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.

8.10.13 Rebate and Yield Reduction Payment Compliance. Review the Arbitrage Rebate covenants contained in the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.

a. Ensure that rebate and yield reduction payment calculations will be timely performed and payment of such amounts, if any, will be timely made. Such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.
b. Review the rebate section of the Tax Certificate to determine whether the "small issuer" rebate exception applies to the bond issue.
c. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
d. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
e. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants contained in the Tax Certificate).

8.10.14 Maintenance and Retention of Arbitrage and Rebate Records. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions for the period indicated in Section 11 below.

Section 8.11: Record Retention

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

Policy 9
Fund Balance

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

Section 9.1: Fund Balance Classifications

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

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

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

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

Section 9.2: Nonspendable Fund Balances

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

Section 9.3: Restricted Fund Balances

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

Section 9.4: Committed Fund Balances

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

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

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

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

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

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

Section 9.5: Assigned Fund Balances

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

Section 9.6: Unassigned Fund Balances

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

Section 9.7: Order and Use of Fund Balances

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

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

Frequently Asked Questions

1. **May a city or town revise its tentatively adopted budget? If so, at what level may the budget be revised?**

   Yes. A.R.S. §42-17103 requires a city or town to publish its estimate of expenses (the contents of which are described in A.R.S. §42-17102), or a summary of the estimate of expenses, and notice of a public hearing and special meeting of the council to hear taxpayers and make tax levies at designated times and places. A city or town may revise its tentatively adopted budget at any level, including increasing total expenditures, prior to publishing it in accordance with A.R.S. §42-17103. After the public hearing on the budget, a city or town must finally determine and adopt its budget. However, in accordance with A.R.S. §42-17105, the total expenditure amount in the final budget must not exceed the total expenditure amount in the published tentatively adopted budget. This does not preclude an adjustment between departments or a reduction in total expenditures.

2. **May a city or town revise its finally adopted budget? May a city or town exceed its budget in one department if the overall budget will not be exceeded?**

   A.R.S. §42-17106 does not allow a city or town to revise its adopted budget to increase total expenditures. It also does not allow budgeted expenditures to be exceeded at the department level, although it includes a provision that would allow cities or towns to revise the budget to avoid potential over-expenditures at the department level. Subsection B of the statute allows budgeted expenditures at the department level to be revised by allowing the city/town council to transfer monies between budget items (departments) if all of the following apply: (1) the monies are available; (2) the transfer is in the public interest and based on a demonstrated need; (3) the transfer does not result in a violation of the limitations prescribed in Arizona Constitution, Article IX, §§19 and 20, and (4) a majority of the members of the city/town council votes affirmatively on the transfer at a public meeting.

3. **Are cities and towns required to file a copy of their adopted annual budgets with the Auditor General's Office?**

   Cities and towns operating under a voter-approved alternative expenditure limitation (Home Rule) are required to submit only Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses from the adopted annual budgets with the Annual Expenditure Limitation Report. Cities and towns that are not under a Home Rule are not required to submit their adopted budgets to our Office.

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

   Generally, no. A.R.S. §42-17106 prohibits a city or town from spending money for a purpose that is not included in its budget and from spending money or incurring or creating a debt, obligation, or

liability in a fiscal year in excess of the amount stated for each purpose in the finally adopted budget, except as provided by law, REGARDLESS of whether the city or town has received at any time, or has on hand, monies or revenue in excess of the amount required to meet expenditures, debts, obligations, and liabilities that are incurred under the budget. Attorney General Opinion I78-132 relating to federal monies received by cities or towns has interpreted this statute as prohibiting cities or towns from spending monies that were received unexpectedly during the current budget year if the expenditures were not included in the current year's budget.

However, the AG Opinion provides an exception if a city or town is merely a conduit for the expenditure of the monies. The federal grant must be analyzed to determine whether the exception is applicable. Additionally, there may be instances in which additional federal monies may be received for a grant that was already included in the current year's budget. In such cases, the provisions of A.R.S. §42-17106(B) may allow the city/town council to revise the budget at the department level if the provisions of that statute are followed. However, total budgeted expenditures may not be increased.

Source: State of Arizona Office of the Auditor General

Glossary

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

Capital Projects Funds	This fund accounts for resources providing for the acquisition or construction of all capital facilities and items
Debt Service	Principal and interest payments on borrowed funds such as bonds
Debt Service Funds	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest
Encumbrance	Accounting concept that recognizes a commitment to expend resources in the future
Enterprise Fund	Used to account for the business-type activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year
Expenditure	Represents a decrease in fund resources for the acquisition of goods or services
Expenditure Limitation	An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission sets the limit based upon population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Surprise citizens have approved the Home Rule Option since the inception of the expenditure limitation.
F.T.E.	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position
Fiscal Year	Any period of twelve consecutive months that establishes the beginning and the ending of financial transactions. For the City of El Mirage this period begins July 1 and ends June 30
Fund	A set of self-balancing accounts that record revenues and expenditures associated with specific activities
Fund Balance	Carry over funds due to actual revenues exceeding actual expenditures

General Fund	The fund used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. The general fund is the primary operating fund of the city.
General Obligation (G.O.) Bond	Type of bond backed by full faith and credit of the City.
Grant	A contribution by the State or Federal government or other organization to support a particular function.
Highway User Revenue Fund (HURF)	This revenue source consists of state taxes collected on gasoline, vehicle licenses, and a number of other additional transportation related fees. These funds must be used for street and highway purposes
Infrastructure	Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks, airports, etc
Intergovernmental Revenue (Shared)	Revenue received from other governmental agencies (e.g., State Sales Tax, State Income Tax, gasoline tax, motor vehicle license)
Long Term Debt	Debt with a maturity of more than one year after the date of issuance
Maintenance and Operation (M&O) Costs	The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage and vehicle maintenance
Objectives	A desired outcome that is measurable and that can be achieved within a specific time frame
Operating Budget	A budget for the delivery of ongoing City services, to include expenditures such as personal services, contractual services, commodities, and operating capital items
Primary Property Tax	A limited tax levy used for general government operations. State statute restricts the total levy to a 2% annual increase plus an increase for any new construction and / or annexation
Property Tax Rate	The amount of tax levied for each $100 of assessed valuation
Reserves	Money that has been set aside in the event of revenue shortfalls

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