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## MEMORANDUM

TO: Mayor and Council  
FROM: Robert Nilles – Deputy City Manager  
THROUGH: Dr. Spencer A. Isom – City Manager  
SUBJECT: Tentative Budget Highlights/Modifications  
DATE: May 16, 2017

Attached is the FY17-18 Tentative Budget.

Below are highlights of important changes and aspects of the budget.

1. The theme for this budget year is “Realizing Our Potential.”
2. This year’s budget is balanced at ~~\$69,784,500~~ **\$69,711,500** which is significantly less than the FY 17 budget of \$90,652,000.
  - a. This year’s budget uses only ~~\$6,808,000~~ **\$6,735,000** of fund balance and \$1,970,000 of water bonds (WIFA).
3. The Council Contingency ~~has been increased to \$850,000~~ **is \$200,000**, and the \$6,000,000 reserve has been maintained. The ~~increased contingency is to address \$650,000~~ **for the Dysart Ranchettes Irrigation system has been moved to the Legal Department.**
4. No tax or fee increases are proposed in this budget.
  - a. Primary and secondary property tax levies are the same as last year at \$1,654,937 and \$2,030,000 respectively. The rates have gone down slightly.
  - b. As part of the five year rate plan, no utility rate increases are proposed for this budget year.
5. State shared revenues account for the primary growth in City revenues. Final numbers will not be available until late May or early June. If possible, the figures will be updated before final budget adoption. ~~The League has not updated the State and Federal Fiscal Influences report for this year (it’s highlighted in yellow in the document). When it is available it will be updated in the document.~~
6. Wage increases of 3% and 5% are proposed in this budget, with equity adjustments for Police included.

7. The City's portion of retirement rates are as follows:

21.61%	PSPRS Fire
32.60%	PSPRS Police
11.50%	ASRS( + LTD)

8. Overall, health insurance rates increased a modest 3% this year.
9. An increase of 0.5 FTE in Police and 1.0 FTE in Court are requested to address Photo Enforcement Citations.
10. Capital expenditures are more than the CIP for the following reasons:
  - a. Carryforward projects have been added to the budget.
  - b. \$75,000 of LTAF funding is requested to construct bus shelters to protect the buses when they are parked at the Treatment Plant.
  - c. \$61,500 of Grant funding is requested to purchase TRACS electronic citation submission capabilities for the Code Enforcement and Police Departments.
11. The CDBG fund was added back this year to account for the additional fire truck costs and the possible reconstruction of "A" Street.
12. A new fund was created to isolate revenues and expenses for Ranchettes Irrigation.
13. A new General Fund department was established for Economic Development which was removed from Community Development and is now part of Operational Services (Public Works).
14. Information Technology has been removed from Operational Services (Public Works) and now reports directly to the City Manager.
- ~~15. \$3,000 of additional budget was approved after the assembly of this document to purchase a permit tracking application and annual maintenance for the Building and Life Safety Department. This will be added to the tentative budget.~~
16. A negative balance currently exists in the newly established Ranchettes Irrigation Fund.
- ~~17. The Photo Enforcement Fund currently shows a negative ending fund balance. These figures will be updated and the negative balance should be eliminated after the agreement with Redflex is revised to reflect their reduced scope in photo citation processing.~~
18. Staff has not identified any changes to the Financial Management Policies for Council consideration.
19. Carryforward Capital Project balances will be updated before the final budget is adopted.
20. For the final budget, \$96,000 of budget authority will be moved from the Legal Department budget line item 10-440-358 to Police Overtime 10-551-111.

**OFFICIAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2018**

**CITY OF EL MIRAGE, ARIZONA**

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**CITY OF EL MIRAGE, ARIZONA**

**Resolution for the Adoption of the Budget**

**Fiscal Year 2018**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on \_\_\_\_\_, \_\_\_\_\_, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of \_\_\_\_\_, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on \_\_\_\_\_, \_\_\_\_\_, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on \_\_\_\_\_, \_\_\_\_\_, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of \_\_\_\_\_ for the fiscal year \_\_\_\_\_.

Passed by the \_\_\_\_\_ City/Town Council, this \_\_\_\_\_ day of \_\_\_\_\_.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Clerk

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

Fiscal Year	FUND	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	25,991,500	15,459,000	1,135,000	23,332,500	0	15,570,500	0	81,488,500			
2017	Actual Expenditures/Expenses**	25,991,500	5,459,000	1,135,000	23,332,500	0	15,570,500	0	71,488,500			
2018	Fund Balance/Net Position at July 1***	13,180,000	1,970,000	125,000	10,925,000		8,395,000		34,595,000			
2018	Primary Property Tax Levy	1,654,937							1,654,937			
2018	Secondary Property Tax Levy			2,030,000					2,030,000			
2018	Estimated Revenues Other than Property Taxes	17,055,063	14,455,000	0	3,800,000	0	14,170,000	0	49,480,063			
2018	Other Financing Sources	0	0	0	0	0	1,970,000	0	1,970,000			
2018	Other Financing (Uses)	0	0	1,136,000	0	0	1,091,000	0	2,227,000			
2018	Interfund Transfers In	2,833,000	1,269,000	100,000	1,315,500	0	2,324,000	0	7,841,500			
2018	Interfund Transfers (Out)	2,444,500	1,140,000	0	0	0	4,257,000	0	7,841,500			
2018	Reduction for Amounts Not Available:											
2018	LESS: Amounts for Future Debt Retirement:											
2018	Total Financial Resources Available	32,278,500	16,554,000	1,119,000	16,040,500	0	21,511,000	0	87,503,000			
2018	Budgeted Expenditures/Expenses	20,502,500	16,071,500	1,073,000	6,813,000	0	15,183,000	0	59,643,000			

**EXPENDITURE LIMITATION COMPARISON**

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC expenditure limitation

	2017	2018
	\$ 81,488,500	\$ 59,643,000
	81,488,500	59,643,000
	\$ 81,488,500	\$ 57,123,000
	\$	\$ 121,187,082

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

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

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

**CITY OF EL MIRAGE, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,072,133	\$ 2,131,459
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 1,654,937	\$ 1,654,937
B. Secondary property taxes	2,030,000	2,030,000
C. Total property tax levy amounts	\$ 3,684,937	\$ 3,684,937
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 1,624,000	
(2) Prior years' levies	30,000	
(3) Total primary property taxes	\$ 1,654,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,030,000	
(2) Prior years' levies	50,000	
(3) Total secondary property taxes	\$ 2,080,000	
C. Total property taxes collected	\$ 3,734,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.6992	1.6319
(2) Secondary property tax rate	2.0842	2.0018
(3) Total city/town tax rate	3.7834	3.6337
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 6,700,000	\$ 6,700,000	\$ 6,800,000
TPT Assessments	35,000	35,000	35,000
Uncollected Primary Property Tax	(29,937)	(29,937)	(29,937)
Franchise Fees	750,000	750,000	740,000
<b>Licenses and permits</b>			
Business License Fees	100,000	100,000	90,000
Building Permit Fees	150,000	150,000	150,000
<b>Intergovernmental</b>			
State Sales Tax	3,000,000	3,000,000	3,070,000
State Income Tax	3,950,000	3,950,000	4,260,000
Vehicle License Tax	1,250,000	1,250,000	1,370,000
<b>Charges for services</b>			
Planning And Zoning Fees	20,000	20,000	20,000
Engineering Inspection Fees	80,000	80,000	50,000
Plan Check Fees	60,000	60,000	60,000
Rent - Library	10,000	10,000	10,000
Rural Metro Transports	40,000	40,000	70,000
Sport Programs	5,000	5,000	5,000
Athletic Field Rentals	5,000	5,000	5,000
Ramada Rentals			
Special Events	45,000	45,000	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	20,000	20,000	25,000
<b>Interest on investments</b>			
Interest	50,000	50,000	110,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	30,000	30,000	35,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	140,000	140,000	150,000
<b>Total General Fund</b>	<b>\$ 16,410,063</b>	<b>\$ 16,410,063</b>	<b>\$ 17,055,063</b>

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,950,000	\$ 1,950,000	\$ 2,100,000
	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>	<u>\$ 2,100,000</u>
Municipal Court Fund Fines and Forfeitures	\$ 220,000	\$ 220,000	\$ 220,000
Municipal Court Fund Miscellaneous	125,000	125,000	90,000
	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ 310,000</u>
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 140,000	\$ 140,000	\$ 140,000
	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>
Local Transportation Assistance Fund Fees	\$ 96,000	\$ 96,000	\$ 95,000
	<u>\$ 96,000</u>	<u>\$ 96,000</u>	<u>\$ 95,000</u>
Police Towing Fund Fines & Forefeitures	\$ 71,000	\$ 71,000	\$ 70,000
	<u>\$ 71,000</u>	<u>\$ 71,000</u>	<u>\$ 70,000</u>
CDBG Fund Grants	\$	\$	\$ 755,000
	<u>\$</u>	<u>\$</u>	<u>\$ 755,000</u>
Photo Radar Fund Fines & Forefeitures	\$ 485,000	\$ 485,000	\$ 490,000
	<u>\$ 485,000</u>	<u>\$ 485,000</u>	<u>\$ 490,000</u>
Special Projects Donations	\$	\$	\$
Special Projects Grants	10,449,500	449,500	10,495,000
	<u>\$ 10,449,500</u>	<u>\$ 449,500</u>	<u>\$ 10,495,000</u>
<b>Total Special Revenue Funds</b>	<u>\$ 13,536,500</u>	<u>\$ 3,536,500</u>	<u>\$ 14,455,000</u>

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
Streets Capital Fund Grants	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000
	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$
<b>ENTERPRISE FUNDS</b>			
Sanitation Charges for Services	\$ 1,525,000	\$ 1,525,000	\$ 1,575,000
	\$ 1,525,000	\$ 1,525,000	\$ 1,575,000
Sewer Charges for Services	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000
	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000
Water Charges for Services	\$ 8,495,000	\$ 8,495,000	\$ 9,155,000
Water Fines and Forfeitures	180,000	180,000	180,000
Water Miscellaneous	5,000	5,000	60,000
	\$ 8,680,000	\$ 8,680,000	\$ 9,395,000
	\$	\$	\$
	\$	\$	\$
<b>Total Enterprise Funds</b>	\$ 13,305,000	\$ 13,305,000	\$ 14,170,000

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>INTERNAL SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>53,804,563</u>	\$ <u>43,804,563</u>	\$ <u>49,480,063</u>

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

**CITY OF EL MIRAGE, ARIZONA**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Sewer Fund	\$	\$	\$ 818,000	\$
Water Fund			1,228,000	250,000
Sanitation Fund			297,000	
Photo Enforcement Fund			490,000	
Court Fund				265,000
Capital Streets Fund				825,500
HURF				1,004,000
CDBG				
Debt Service				100,000
<b>Total General Fund</b>	\$	\$	\$ 2,833,000	\$ 2,444,500
<b>SPECIAL REVENUE FUNDS</b>				
Photo Enforcement Fund	\$	\$	\$	\$ 980,000
Court Fund			265,000	
HURF			1,004,000	160,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 1,269,000	\$ 1,140,000
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$	\$ 1,136,000	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$ 1,136,000	\$ 100,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Streets Fund	\$	\$	\$ 1,315,500	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 1,315,500	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$	\$ 23,000	\$ 1,020,000	\$ 1,712,000
Water Fund	1,970,000	1,068,000	1,304,000	2,248,000
Sanitation Fund				297,000
<b>Total Enterprise Funds</b>	\$ 1,970,000	\$ 1,091,000	\$ 2,324,000	\$ 4,257,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 1,970,000	\$ 2,227,000	\$ 7,841,500	\$ 7,841,500

**CITY OF EL MIRAGE, ARIZONA  
Expenditures/Expenses by Fund  
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<b>GENERAL FUND</b>				
Mayor and Council	\$ 247,000	\$	\$ 247,000	\$ 242,000
City Clerk	205,500		205,500	188,000
Safety & Loss Control	304,000		304,000	325,000
Administration	1,054,000		1,054,000	1,307,000
Legal Services	1,106,000		1,106,000	1,655,500
Human Resources	412,500		412,500	421,500
Financial Services	639,000		639,000	650,500
Economic Development				123,000
Information Technology	877,500		877,500	879,500
Recreation	150,500		150,500	192,500
Parks	916,000		916,000	880,000
Facilities Management	694,000		694,000	737,000
Fleet Management	173,500		173,500	197,000
Community Development	540,500		540,500	397,000
Police	7,349,000		7,349,000	7,175,500
Code Compliance	315,500		315,500	311,000
Fire	3,066,000		3,066,000	3,717,500
Fire & Building Safety	296,500		296,500	311,000
Contingency	7,644,500		7,644,500	792,000
<b>Total General Fund</b>	<b>\$ 25,991,500</b>	<b>\$</b>	<b>\$ 25,991,500</b>	<b>\$ 20,502,500</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,477,000	\$	\$ 2,477,000	\$ 2,873,500
LTAF Fund	396,000		396,000	433,500
Municipal Court Fund	568,500		568,500	601,000
Municipal Court Enhancement Fund	790,000		790,000	275,000
CDBG Fund				755,000
Special Projects Fund	10,521,500		521,500	10,581,500
Police Towing Fund	221,000		221,000	71,000
Photo Radar Fund	485,000		485,000	481,000
<b>Total Special Revenue Funds</b>	<b>\$ 15,459,000</b>	<b>\$</b>	<b>\$ 5,459,000</b>	<b>\$ 16,071,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 1,135,000	\$	\$ 1,135,000	\$ 1,073,000
<b>Total Debt Service Funds</b>	<b>\$ 1,135,000</b>	<b>\$</b>	<b>\$ 1,135,000</b>	<b>\$ 1,073,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 23,332,500	\$	\$ 23,332,500	\$ 6,813,000
<b>Total Capital Projects Funds</b>	<b>\$ 23,332,500</b>	<b>\$</b>	<b>\$ 23,332,500</b>	<b>\$ 6,813,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sanitation Fund	\$ 1,129,500	\$	\$ 1,129,500	\$ 1,175,500
Sewer Fund	3,912,000		3,912,000	3,979,500
Water Fund	10,529,000		10,529,000	10,028,000
<b>Total Enterprise Funds</b>	<b>\$ 15,570,500</b>	<b>\$</b>	<b>\$ 15,570,500</b>	<b>\$ 15,183,000</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 81,488,500</b>	<b>\$</b>	<b>\$ 71,488,500</b>	<b>\$ 59,643,000</b>

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



**CITY OF EL MIRAGE, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2018</b>	<b>Employee Salaries and Hourly Costs 2018</b>	<b>Retirement Costs 2018</b>	<b>Healthcare Costs 2018</b>	<b>Other Benefit Costs 2018</b>	<b>Total Estimated Personnel Compensation 2018</b>
<b>GENERAL FUND</b>	128	\$ 9,110,000	\$ 1,840,000	\$ 1,158,000	\$ 1,077,000	\$ 13,185,000
<b>SPECIAL REVENUE FUNDS</b>						
Court	10	\$ 513,000	\$ 49,000	\$ 83,000	\$ 54,000	\$ 699,000
HURF	4	199,500	22,000	50,000	26,000	297,500
<b>Total Special Revenue Funds</b>	14	\$ 712,500	\$ 71,000	\$ 133,000	\$ 80,000	\$ 996,500
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water	23	\$ 1,421,500	\$ 157,000	\$ 190,000	\$ 170,000	\$ 1,938,500
Sewer	8	442,500	50,000	87,000	60,000	639,500
<b>Total Enterprise Funds</b>	31	\$ 1,864,000	\$ 207,000	\$ 277,000	\$ 230,000	\$ 2,578,000
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	173	\$ 11,686,500	\$ 2,118,000	\$ 1,568,000	\$ 1,387,000	\$ 16,759,500

**RESOLUTION R17-05-10**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING ESTIMATED EXPENDITURES AND REVENUES OF THE CITY OF EL MIRAGE FOR FISCAL YEAR 2017-18.**

**WHEREAS**, in accordance with the provisions of Arizona Revised Statutes, Title 42, §§ 42-17101 through 42-17110, inclusive, the City Council did, on the 16<sup>th</sup> day of May, 2017, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of El Mirage; and

**WHEREAS**, it appears that the sums to be raised by primary taxation, as specified therein, do not in aggregate amount exceed that amount as computed in accordance with A.R.S. §§ 42-17101 et.seq., Expenditure Limitation, which was approved by the voters at a General Election held August 26, 2014; and

**WHEREAS**, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will hold a meeting on or after June 6, 2017, at the El Mirage City Hall, at 10000 N. El Mirage Road, at 6:00 p.m., for the purpose of hearing taxpayers and approving the final budget as set forth in said estimates; and

**WHEREAS**, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will meet on the 6<sup>th</sup> day of June 2017 at the El Mirage City Hall, at 10000 N. El Mirage Road, at 6:00 p.m., for the purpose of making tax levies as set forth in said estimates; and

**WHEREAS**, the estimated expenditures and revenues for FY 2017-18 is available for viewing El Mirage City Hall, at 10000 N. El Mirage Road, El Mirage, Arizona, the El Mirage Library 14011 N 1st Ave, El Mirage, AZ 85335, and on the City of El Mirage website <http://www.cityofelmirage.org>.

**NOW, THEREFORE, BE IT RESOLVED**, that said estimates of revenues and expenditures for Fiscal Year 2017-18 are hereby approved and adopted and the City Clerk is hereby directed to publish the estimates of expenses and notice of the public hearing as required by law.

**PASSED AND ADOPTED** by the City Council this 16<sup>th</sup> day of May, 2017.



Lana Mook, Mayor

ATTEST:

  
Sharon Antes, City Clerk

APPROVED AS TO FORM:

  
Robert Hall, City Attorney

**RESOLUTION R17-05-09**

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

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

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

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

Section 1. The fees and service charges, attached hereto as Exhibit "A," are hereby adopted, and

Section 2. The adopted fees will become effective July 1, 2017.

**PASSED AND ADOPTED** by the Mayor and Common Council of the City of El Mirage, Arizona, this 16<sup>th</sup> day of May, 2017.

  
\_\_\_\_\_  
Lana Mook, Mayor

ATTEST:

  
\_\_\_\_\_  
Sharon Antes, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Robert Hall, City Attorney



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**MEMORANDUM**

TO: Mayor and Council  
FROM: Robert Nilles – Deputy City Manager  
THROUGH: Dr. Spencer A. Isom – City Manager  
SUBJECT: Budget Workshop Highlights  
DATE: April 20, 2017

Attached is a copy of the FY17-18 draft Tentative Budget. Please bring this copy with you to the May 3<sup>rd</sup> Budget Workshop as additional copies were not printed. The workshop will be held in the Council Chambers starting at 9:00 a.m.

Please review the document before you arrive as it will make for a more efficient process.

Below are highlights of important changes and aspects of the budget.

1. The theme for this budget year is “Realizing Our Potential.”
2. This year’s budget is balanced at \$69,784,500 which is significantly less than the FY 17 budget of \$90,652,000.
  - a. This year’s budget uses only \$6,808,000 of fund balance and \$1,970,000 of water bonds (WIFA).
3. The Council Contingency has been increased to \$850,000, and the \$6,000,000 reserve has been maintained. The increased contingency is to address the Dysart Ranchettes Irrigation system.
4. No tax or fee increases are proposed in this budget.
  - a. Primary and secondary property tax levies are the same as last year at \$1,654,937 and \$2,030,000 respectively. The rates have gone down slightly.
  - b. As part of the five year rate plan, no utility rate increases are proposed for this budget year.
5. State shared revenues account for the primary growth in City revenues. Final numbers will not be available until late May or early June. If possible, the figures will be updated before final budget adoption. The League has not updated the State and Federal Fiscal

Influences report for this year (it's highlighted in yellow in the document). When it is available it will be updated in the document.

6. Wage increases of 3% and 5% are proposed in this budget, with equity adjustments for Police included.
7. The City's portion of retirement rates are as follows:

21.61%	PSPRS Fire
32.60%	PSPRS Police
11.50%	ASRS( + LTD)

8. Overall, health insurance rates increased a modest 3% this year.
9. An increase of 0.5 FTE in Police and 1.0 FTE in Court are requested to address Photo Enforcement Citations.
10. Capital expenditures are more than the CIP for the following reasons:
  - a. Carryforward projects have been added to the budget.
  - b. \$75,000 of LTAF funding is requested to construct bus shelters to protect the buses when they are parked at the Treatment Plant.
  - c. \$61,500 of Grant funding is requested to purchase TRACS electronic citation submission capabilities for the Code Enforcement and Police Departments.
11. The CDBG fund was added back this year to account for the additional fire truck costs and the possible reconstruction of "A" Street.
12. A new fund was created to isolate revenues and expenses for Ranchettes Irrigation.
13. A new General Fund department was established for Economic Development which was removed from Community Development and is now part of Operational Services (Public Works).
14. Information Technology has been removed from Operational Services (Public Works) and now reports directly to the City Manager.
15. \$3,000 of additional budget was approved after the assembly of this document to purchase a permit tracking application and annual maintenance for the Building and Life Safety Department. This will be added to the tentative budget.
16. A negative balance currently exists in the newly established Ranchettes Irrigation Fund.

17. The Photo Enforcement Fund currently shows a negative ending fund balance. These figures will be updated and the negative balance should be eliminated after the agreement with Redflex is revised to reflect their reduced scope in photo citation processing.
18. Staff has not identified any changes to the Financial Management Policies for Council consideration

Please review your bio's and identify any changes that you would like made. You can give the changes to Amber so that the website can be updated as well.

If you have any questions, you may contact Robert Nilles (876-2955) or Christy Eusebio (876-2968).

**City of El Mirage, Arizona**  
**FY 2017 to FY2018**  
**Budget Document**  
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# Budget in Brief

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## *Introduction:*

The City Manager is pleased to present the City Council with a balanced budget for Fiscal Year 2018 (July 1, 2017 – June 30, 2018). This year’s budget is developed around the core theme of “Realizing Our Potential”. In addition, the budget process provides the City with an opportunity to continue to expand and develop on the past themes of *continuing a logical and organized approach to governance and development, emphasizing leadership and excellence in public service, working together to promote a more successful El Mirage, incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiencies in service delivery.*

After years of coping with the effects of the economic downturn, Management and Council have placed the City on stable financial ground. Over the past few years they have taken the following difficult but necessary actions to ensure the long-term financial health of the City:

- Setting utility rates to cover operating, capital, and reserve needs
- Developing proper reserves
- Reducing operating expenses
- Presenting a bond issue to the voters which allowed for new municipal facilities to be built for the public and the police department
- Implementing a fully funded lean but realistic Capital Improvements Plan (CIP)
- Establishing a vehicle replacement program for the Police Department
- Completing only those capital improvements that are “needs” and not “wants”
- Providing necessary infrastructure to promote economic development



**Dr. Spencer A. Isom –  
City Manager**

The budget for Fiscal Year 2018 is \$69,784,500. This budget represents a decrease of \$20,867,500 from last fiscal year’s budget which totaled \$90,652,000. The proposed Fiscal Year 2018 budget uses \$6,808,000 of fund balance, as well as \$1,970,000 in bond funds.

Operating expenditures are relatively flat, even while the City completes a number of major capital projects. Thanks to voter-authorized bonding, the City recently constructed a new fire station, police station, city hall and recreational facility with pool, and is in the process of expanding El Mirage Road.

Oversight of expenditures has been an enduring organizational objective. The Council adopted fiscally conservative goals for the City and City Manager, which influenced both the Fiscal Year 2018 budget, as well as the CIP. The CIP is a relatively 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 meeting budget projections. Additionally, departments are doing an excellent job of monitoring their expenditures, and General Fund expenditures to date are less than General Fund revenues.



Basin Park

The past few years have seen the completion of the police station, recreation facility with pool, and a joint project with Maricopa County which has been named Basin Park for its dual role as both a recreation amenity and storm water runoff storage location. Additional funding was allocated in previous years for remodeling and renovation at Gentry Park. Gentry Park is one of the City's oldest landmarks, built more than 45 years ago amid the original downtown neighborhoods. Mindful of the significance of Gentry Park to families and children in the community, the Council approved its major renovation in 2012 including a new baseball diamond, covered dugouts, a concession building, and new fencing, primarily funded by a grant from the Arizona Sports and Tourism Authority. A number of projects have been completed in FY 2017 including building and park improvements, police dispatch upgrades, and infrastructure improvements including water lines, sidewalks, and streets.

Lennar Homes, a major homebuilder in the U.S., constructed more than 100 new homes at the City's northern edge over the last few years, and will be adding more homes this year, thanks in-part to the Council's decision to discontinue impact fees normally imposed to help defray the cost of public services in new developments. In all, these homes will add approximately \$20 million in property value to the City when completed, which should lower secondary property tax burdens. In addition, a number of new businesses including Goodfellow Crushers, Southwest Steel, Burger King, Subway, Family Dollar, and others selected El Mirage as a key location in their expansion plans during the last few years.

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 this commitment have already begun to emerge. Solar paneled parking structures are installed at Gateway Park, the senior center, police station, recreation facility, and the fire station. The panels generate 80% of each structure's electricity and were built at no upfront cost to the City. The Water Department replaced older water meters with automated meters designed to immediately identify areas where excessive water is being used. A curbside recycling program has been implemented, translating into less waste in our landfills and a cleaner City for all citizens. The City also implemented a bulk trash pickup program and established same day pickup of recycling and regular trash.

Many of the projects mentioned above were funded by General Obligation (G.O.) Bonds authorized by the voters of El Mirage. Before selling bonds, it is common for bond ratings to be assigned to municipalities by

rating service providers such as Standard & Poors (S & P) or Moody's. Bond ratings determine the cost to the City of borrowing bond funds. Meetings were held with representatives of 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 upgraded El Mirage's rating to AA-, while Moody's affirmed its A1 rating. Both ratings led to extremely favorable bond rates on the most recent issues. The savings are reflected in lower tax levies and lower property taxes for residents.

### *Budget Highlights:*

Entering this fiscal year, Council should be assured the City budget is still the 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 the City's 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.

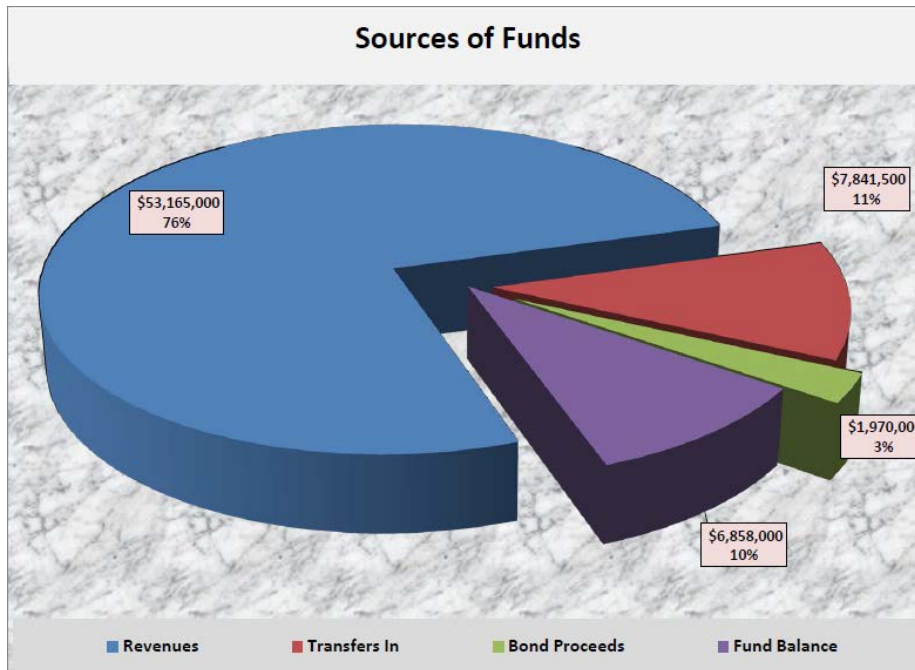
The realignment will bring safer traffic conditions and greater potential for economic expansion. In addition to the improvements along El Mirage Road and the recent construction of a new city hall, significant projects will continue this year with police and fire capital needs dominating general fund expenditures, while water and sewer projects making up almost 50% of the capital budgeted for this year excluding El Mirage Road.



Grand Avenue – US 60

A comparison of the Fiscal Year 2018 budget to the previous fiscal year reveals the following information:

- The current projected budget for Fiscal Year 2018 is \$69,784,500. This projected budget represents a decrease of 23% over the Fiscal Year 2017 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 \$3,509,500 to \$53,165,000.
    - Grant revenues make up 28% of the revenues at \$15,050,000.
    - Charges for services, taxes, and intergovernmental revenues make up 27%, 25%, and 16% of revenues respectively.
    - All other categories combined make up 4% of total revenues.
  - Proceeds from issuance of capital related debt (bonds) comprise an additional \$1,970,000 in funding sources.
    - Water and Sewer bonds account for all of the \$1,970,000 of budgeted bond revenues.
  - Fund Balance of \$6,808,000 and transfers between funds totaling \$7,841,500 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 \$46,346,000 (excluding contingencies) have been identified throughout 15 different funds, and can be broken down by type of expense as follows:
    - Capital – approximately \$14,387,000 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 Fiscal Year 2018 budget, specifically, the \$5.0 million balance for the El Mirage Road project. 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 issued bonds 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 is accelerating the project to complete improvements in less than five years. The original projection was for the project to take approximately ten years. Capital is \$21,175,000 lower than last year.
    - Personnel – the total projected cost of personnel for Fiscal Year 2018 is \$16,759,500. This is an increase of approximately \$573,000. The significant changes are a result of staffing increases related to photo enforcement operations, increased public safety retirement contributions, and proposed wage increases.
    - Supplies and services – the total projected cost of supplies and services for Fiscal Year 2018 is \$10,186,500. This is a decrease of approximately \$681,000. The City transferred operations of its police dispatch services to the City of Tolleson which accounts for a significant portion of the reduction.
    - Other costs – (e.g. special projects, debt service, and fees) amount to \$5,013,000 for Fiscal Year 2018. This is a decrease of approximately \$1,098,500. The City was able to pay down approximately \$3,000,000 in Water Infrastructure Financing Authority (WIFA) debt and as a result annual debt service decreased.

- 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 \$850,000 (+ \$10 million unknown) for Fiscal Year 2018 is \$599,000 higher than the budget for Fiscal Year 2017.
- Transfers out of \$7,841,500 provide an offset for transfers in of the same amount. A “Transfer Matrix” showing the movement of resources between funds can be found at the end of the “Executive Summary” in this document.
- Bond principal payments of \$2,227,000 are programmed to pay utility and general obligation bond principal.
- Depreciation of \$2,520,000 is a non-cash expenditure which reduces fund balance, but does not reduce cash.

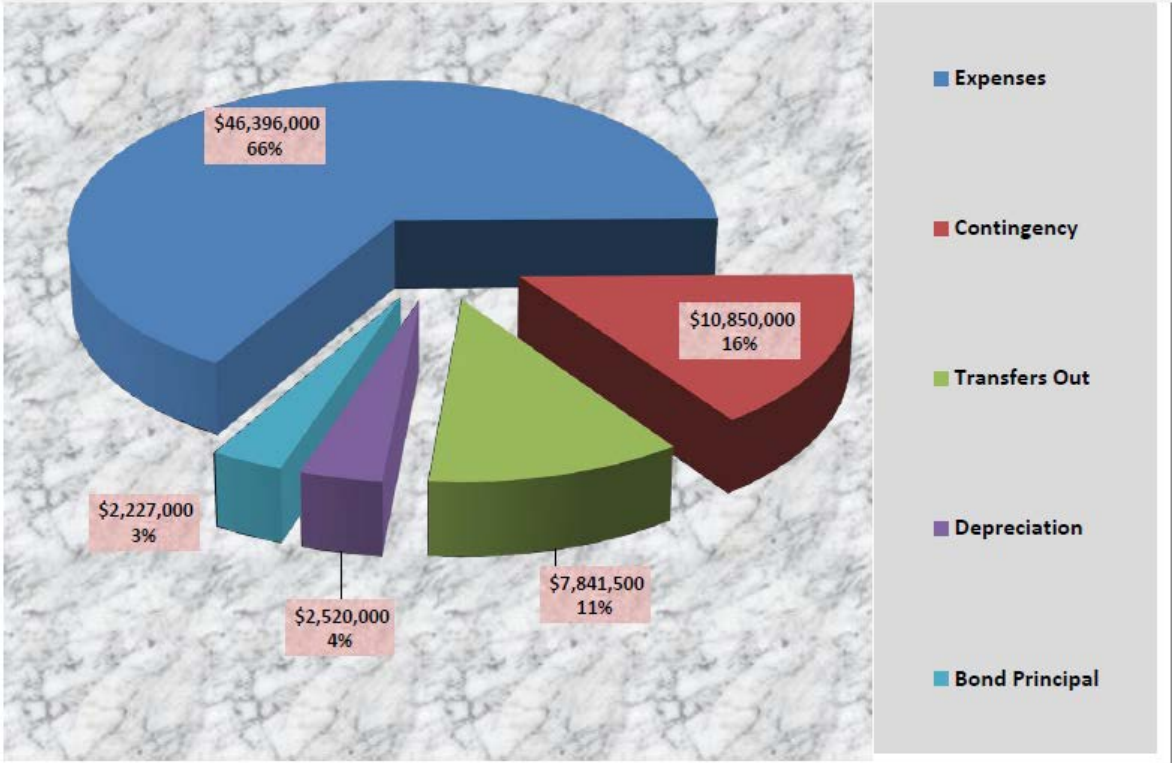
Depreciation is recorded in the Water and Sewer Funds.

Police Department Lobby

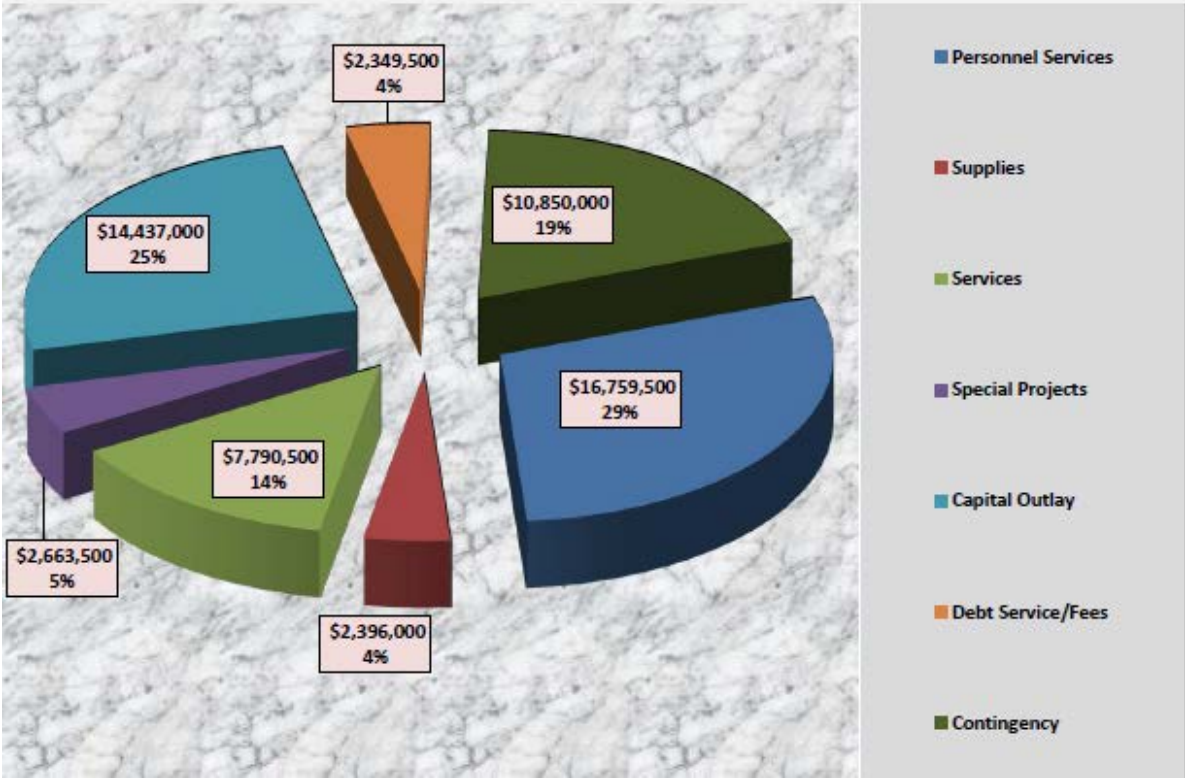


New City Hall Lobby

### Uses of Funds



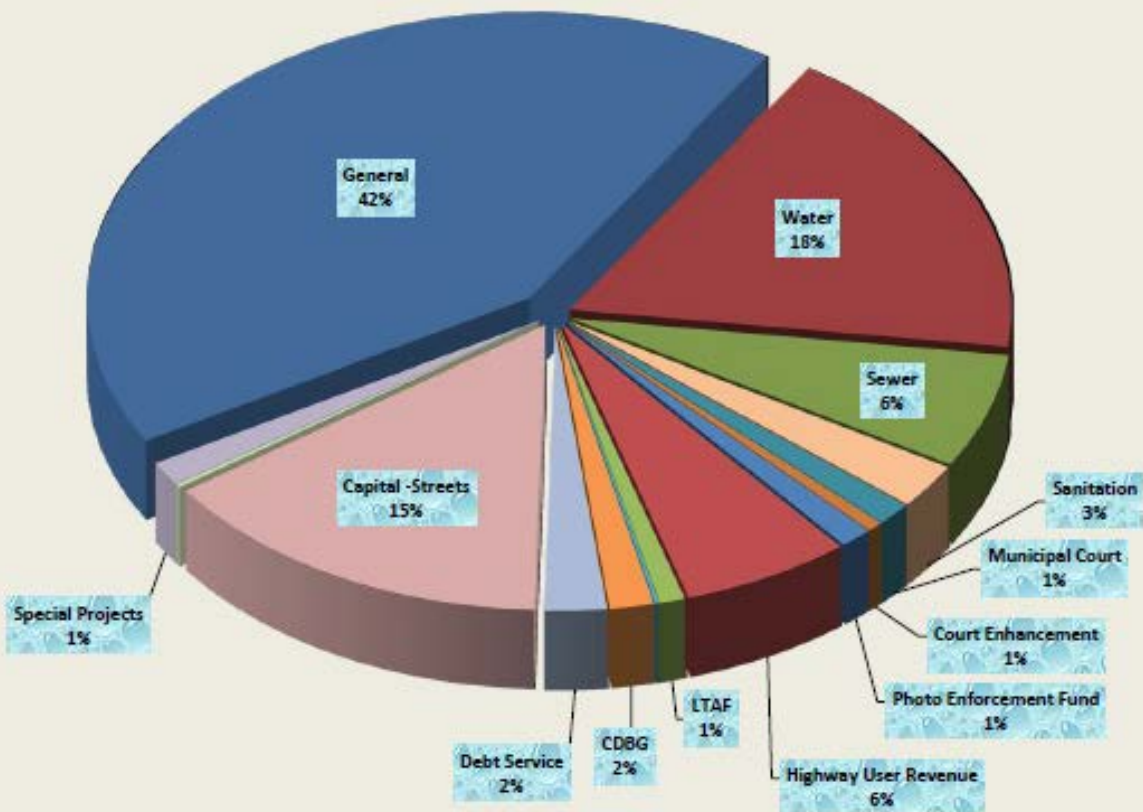
### Expenditures by Category





New Fire and Police Facilities

### Percent of Citywide Expenditures by Fund (only funds averaging 1% or higher are marked)

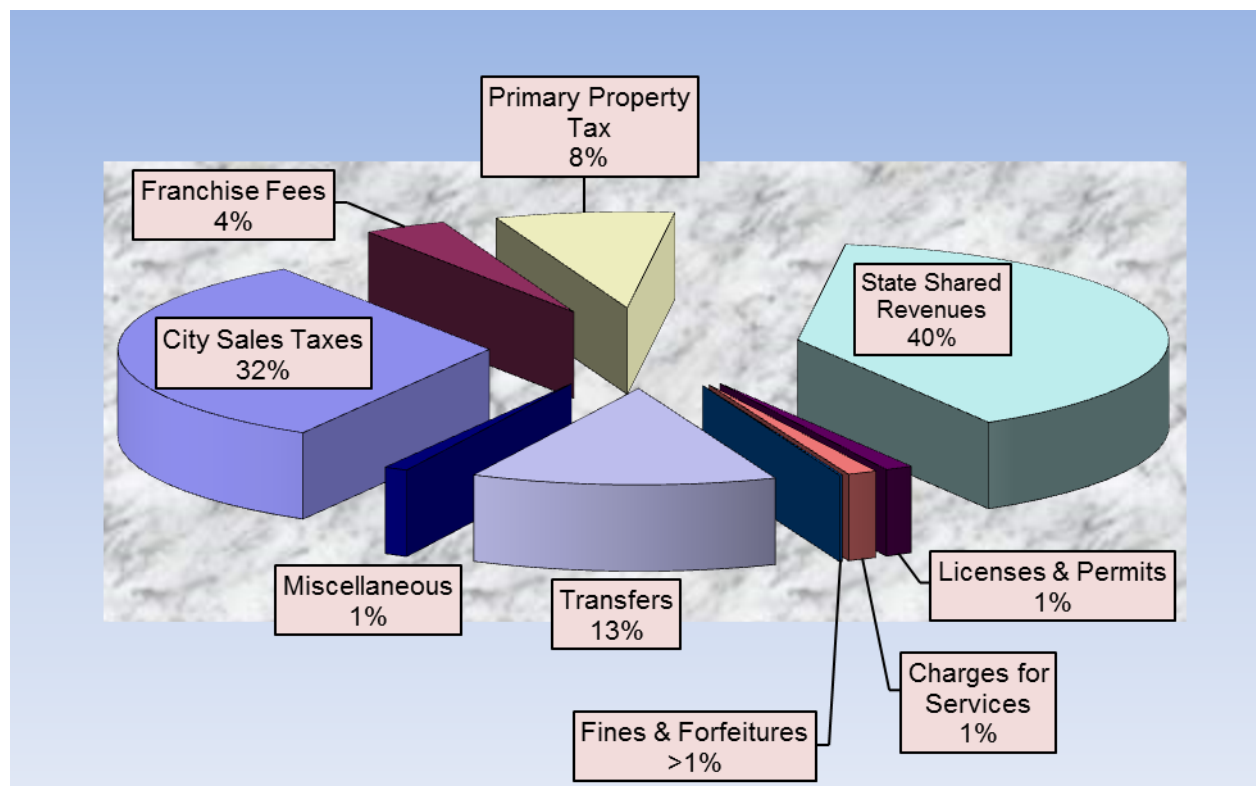


# Executive Summary

## 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 depicting 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.

			Increase	
	FY 17-18	FY 16-17	(Decrease)	%
	Budget	Budget	Amount	Change
City Sales Taxes	\$6,835,000	\$6,735,000	\$ 100,000	1.48%
Franchise Fees	740,000	750,000	(10,000)	-1.33%
Primary Property Tax	1,625,000	1,625,000	0	0.00%
State Shared Revenues	8,700,000	8,200,000	500,000	6.10%
Bus. Lic./Bldg. Permits	240,000	250,000	(10,000)	-4.00%
Charges for Services	250,000	265,000	(15,000)	-5.66%
Fines & Forfeitures	30,000	25,000	5,000	20.00%
Transfers	2,833,000	2,769,000	64,000	2.31%
Miscellaneous	290,000	215,000	75,000	34.88%
<b>Total General Fund Revenues</b>	<b>\$21,543,000</b>	<b>\$20,834,000</b>	<b>\$ 709,000</b>	<b>3.40%</b>

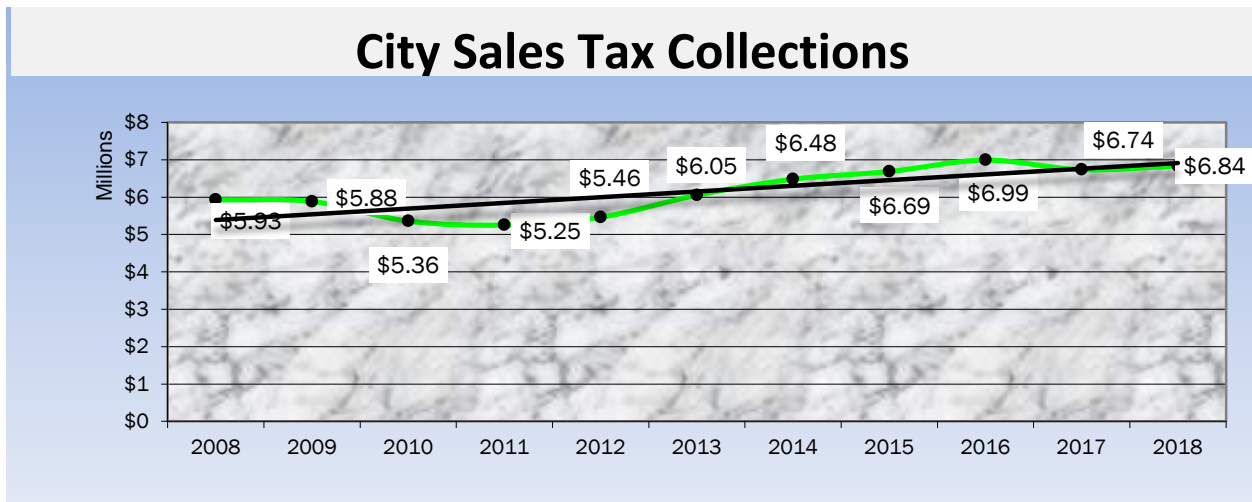


## CITY SALES TAX

City sales tax revenues account for about 32% 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 leveling out based on the regression analysis in the chart below. For the upcoming budget year, the City is projecting to collect \$6,835,000 in City sales tax. This amount is approximately 7% above the budgeted collections for the current budget year.

The following chart depicts City sales tax collections for the last ten fiscal years, with the current Fiscal Year 2017 being an estimate. The trend line, using regression analysis for the last ten fiscal years, suggests an upward trend with occasional spikes above the line. The Finance Department has utilized recent tax collection information and the state's sales tax projections in forecasting City sales tax collections, and believes the figure of \$6,835,000 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 earliest three fiscal years, taking into consideration such factors as, inflation and current economic conditions. For the Fiscal Year ended June 30, 2018, the revenue figure is an estimate only (final figures will not be available until August).

Bill Gentry Park



## 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 for the City. The following chart shows building permit fee collections for the last ten fiscal years.



### FRANCHISE FEES

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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. A decrease of \$10,000 has been budgeted for Fiscal Year 2018 based on collections history since 2007.

### ALL OTHER FEES

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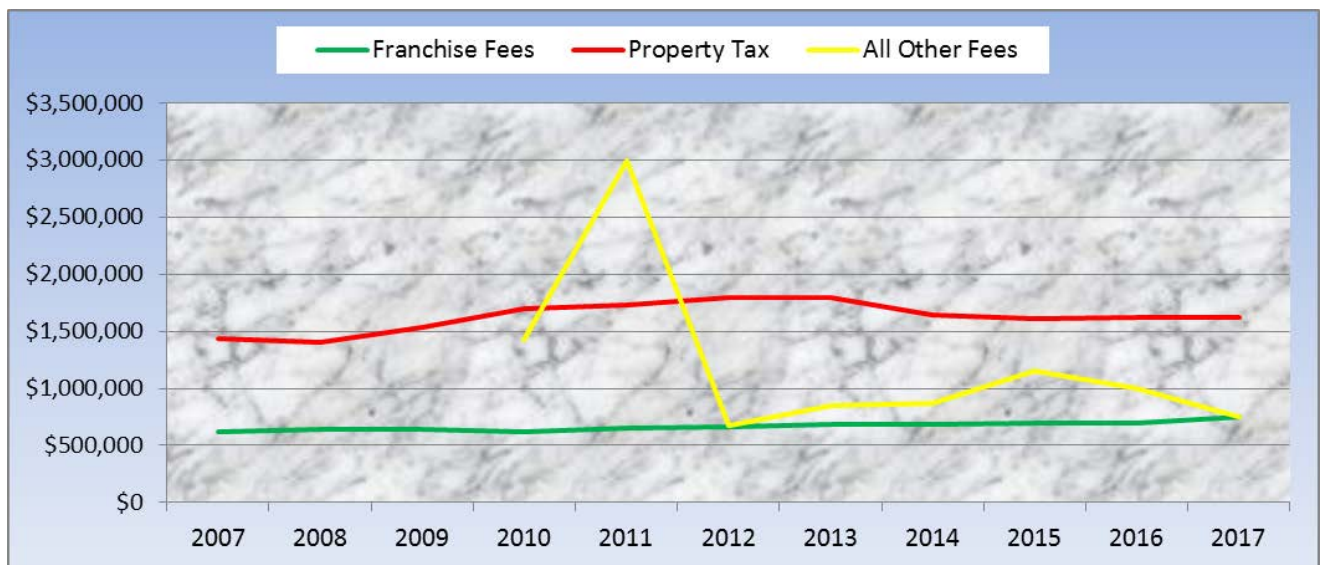
Licenses and Permits, Charges for Services, Fines and Forfeitures, and Miscellaneous revenue are the general revenues that constitute this category. While none of these revenues individually make up a significant portion of the General Fund budget, cumulatively they represent \$810,000 or 3.8% of General Fund revenue for Fiscal Year 2018.

Included in all other fees are business licenses. A business license is required of any person, partnership, syndicate, firm, association, or corporation, before engaging in any of the businesses, callings, or professions, within the corporate limits of the city or who conducts a business outside the corporate limits of the city and who solicits, canvasses, advertises, or delivers products or performs services within the city limits for a fee. The City's standard business license is \$100.

### PRIMARY PROPERTY TAX

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A primary property tax of \$1 million was approved in Fiscal Year 2004. Like last year and the three years before, the City has decided not to increase the primary property tax. The entire amount of primary property tax revenue is dedicated to public safety functions. Continued growth of approximately \$50,000 per year can be expected for the foreseeable future unless increased development resumes within City limits. The City budgets to collect \$1,625,000 this year although the actual levy will be for \$1,654,937. The difference between these two numbers is the City's estimate of uncollected delinquent property taxes. If the City had decided to collect the maximum 2% per year levy permitted by law, that levy number would be \$2,131,459 for Fiscal Year 2018.

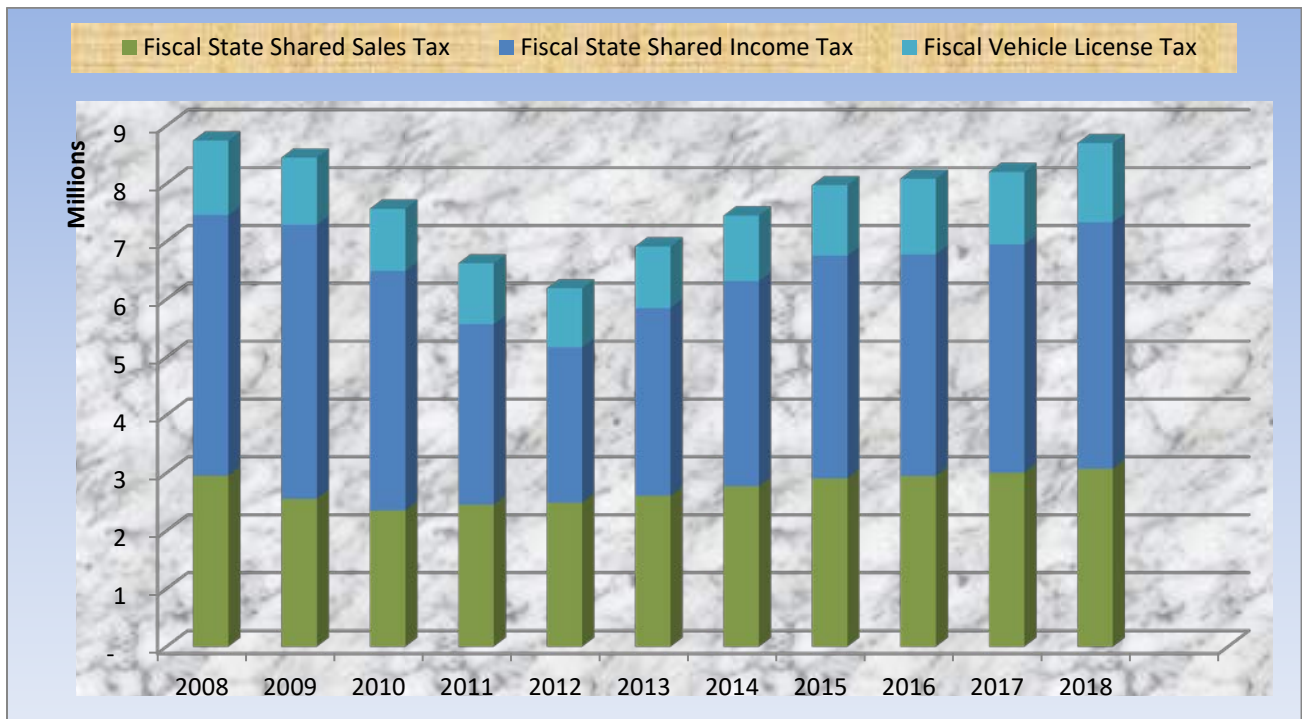


## STATE SHARED REVENUES

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

- State Sales Tax - The estimate for state shared sales tax is approximately 2.3% 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 7.9% higher than last year's estimate. This is the only one of the shared revenues which can be accurately forecasted since it is based on collections from two years ago.
- Vehicle License Tax (VLT) – Vehicle License Tax monies have shown signs of growth, and based on consensus estimates are projected to increase 9.6% from last year.

The following table shows the last ten years of collections, as well as the estimate for the 2017 fiscal year and the budget for the 2018 fiscal year.



The State Legislature approved a new method for determining population used to allocate state shared revenues. While the City's percentage of the total distribution is expected to decrease, the overall amount to be distributed is projected to increase by a more substantial amount. As a result, the three state shared revenues are projected to increase a combined \$500,000 this year. The primary source of shared revenue comes from State Shared Income Tax.

## GRANTS

The City does not track grants through the General Fund. Grant activity and projections can be accessed in the special projects fund located near the end of the budget document.

## TRANSFERS

These are transfers between funds to account for a wide variety of internal activity. Transfers can be repetitive (year-after-year) or one-time. Repetitive transfers are made to comply with Council directives and contractual commitments or to fund administrative and operations services to name a few. One-time transfers are made for grant matches, to complete or subsidize capital projects, to close balances from one fund to another, or to eliminate projected negative fund balances. A matrix is provided below to identify transfers.

Transfer	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	TOTAL
Out	In							
Gen. Fund		265,000	825,500	250,000		1,004,000	100,000	\$ 2,444,500
Sewer Fund	818,000			894,000				1,712,000
Water Fund	1,228,000				1,020,000			2,248,000
Sanitation	297,000							297,000
Photo	490,000		490,000					980,000
HURF				160,000				160,000
<b>TOTAL</b>	<b>\$ 2,833,000</b>	<b>265,000</b>	<b>1,315,500</b>	<b>1,304,000</b>	<b>1,020,000</b>	<b>1,004,000</b>	<b>100,000</b>	<b>\$ 7,841,500</b>
Budget Transfer Methodology								
Description:	From	To	Allocation %					
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*					
Customer Service	Sewer	Water	Per Rate Model					
Engineering	GF/Sewer/HURF	Water	25% Each Fund					
Utility Administration	GF/Sewer	Water	1/3 Each Fund					
* Based on prior year's fund balance.								

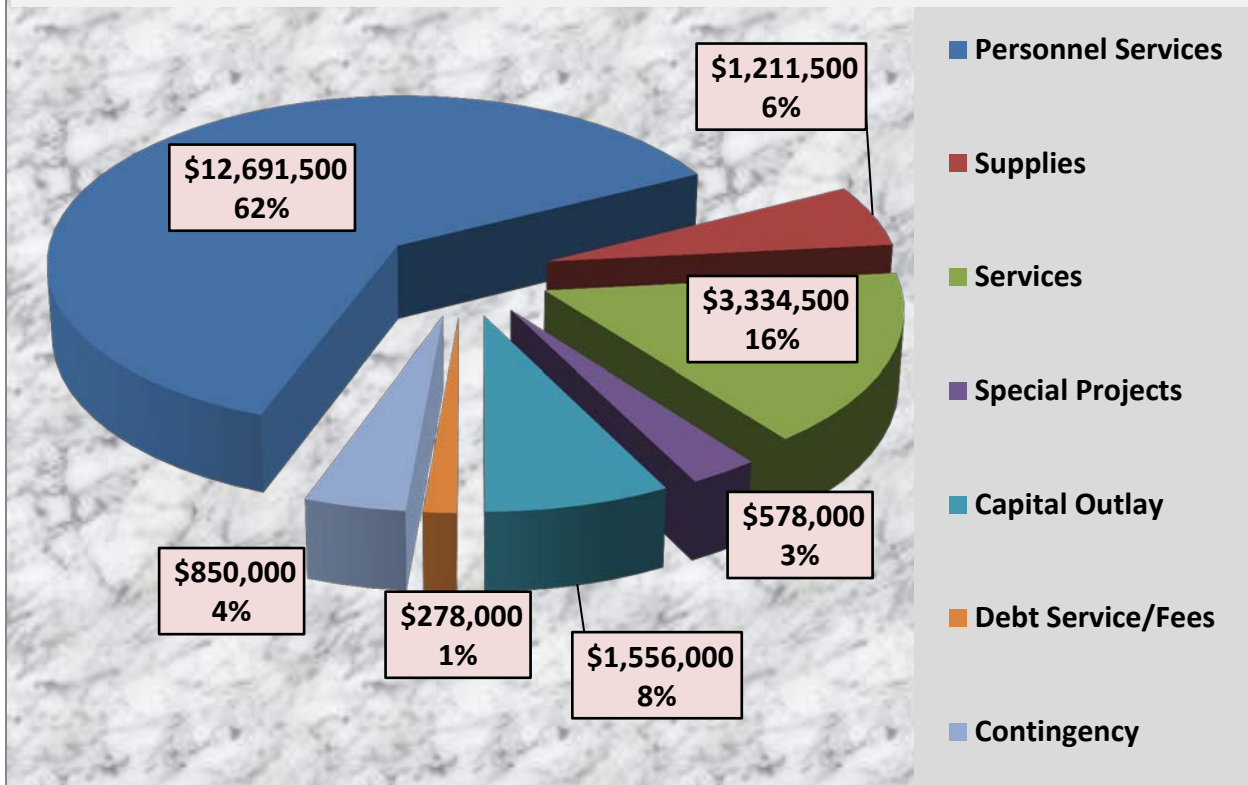
General Fund Revenue net of bond proceeds should increase by \$709,000 or 3.4% for the next fiscal year.

### Primary General Fund Expenditures:

This year's budget stresses "Realizing Our Potential" while continuing the focus on *continuing a logical and organized approach to governance and development, emphasizing leadership and excellence in public service, working together to promote a more successful El Mirage, incremental growth and development, creating stability, meeting expectations responsibly, and innovations and efficiency in service delivery*. To create stability, this budget focuses on operations while minimizing increases to the budget. To this end, departments were tasked with being more efficient and effective with the budgets 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 166.3 non-elected positions budgeted this year, 121.4 are accounted for in the General Fund. As a result, 62% of the General Fund budget is established to pay for salaries and benefits (personnel services).

## General Fund Expenditures by Category



Description	2018 Budget	2017 Budget	\$ Change	% Change
Personnel Services	\$ 12,691,500	\$ 12,553,000	\$ 138,500	1.1%
Supplies	1,211,500	1,237,500	(26,000)	-2.1%
Services	3,334,500	3,665,500	(331,000)	-9.0%
Special Projects	578,000	255,500	322,500	126.2%
Capital Outlay/Projects	1,556,000	7,797,500	(6,241,500)	-80.0%
Debt Service/Fees	278,000	231,500	46,500	20.1%
Contingency	850,000	251,000	599,000	238.6%
<b>Total</b>	<b>\$ 20,499,500</b>	<b>\$ 5,991,500</b>	<b>(\$5,492,000)</b>	<b>-21.1%</b>

- Supplies/Services/Special Projects/Capital Outlay/Projects/Debt Service/Fees decreased by \$6,229,500 or 47.2% from last year's budget of \$13,187,500.
- Capital totaling \$1,556,000 has been identified to pay for the items on the following page.

ACCOUNT	DEPARTMENT	DESCRIPTION	AMOUNT
10-480-617	INFORMATION TECHNOLOGY	SERVER REPLACEMENTS	\$30,000
10-480-661	INFORMATION TECHNOLOGY	DESIGN/INSTALLATION FIBER OPTIC CABLE-EL MIRAGE RD	25,000
10-551-617	POLICE	MDC COMPUTERS IN VEHICLES	150,000
10-551-650	POLICE	VEHICLE REPLACEMENT - POLICE	168,000
10-551-659	POLICE	SPILLMAN NIBRS	20,000
10-561-617	FIRE	SELF CONTAINED BREATHING APPARATUS (SCBA)	155,000
10-561-650	FIRE	REPLACEMENT APPARATUS (FIRE ENGINE)	450,000
10-620-650	FLEET	VEHICLE REPLACEMENT - FLEET	29,000
10-480-661	INFORMATION TECHNOLOGY	CARRYFORWARD-DESIGN/INSTALLATION FIBER OPTIC CABLE-EL MIRAGE RD	100,000
10-521-654	PARKS	CARRYFORWARD - RELOCATE COMMUNITY GARDEN	115,000
10-690-668	ENGINEERING	CARRYFORWARD - CITY HALL	314,000
<b>TOTAL</b>			<b>\$ 1,556,000</b>

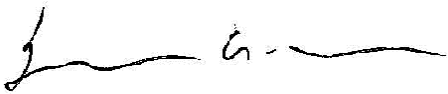
- Council Contingency has been set at \$850,000. Any use of Council Contingency requires Council notification. Because these funds are not assigned to a specific department, they are available for use to meet emergency needs or for unplanned opportunities such as grant matches or newly identified City 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 and enhancing community services. This new budget year provides the City an opportunity to “*Realizing Our Potential*” while continuing the focus of *continue a logical and organized approach to governance and development emphasizing leadership and excellence in public service, working together to promote a more successful El Mirage, incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiency in service delivery.*

I would like to thank Deputy City Manager Robert Nilles, Assistant Finance Director Christy Eusebio, the Finance Department, Department Heads, and City Staff for their efforts, hard work, and countless hours spent preparing this balanced budget for the Council’s consideration.

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




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Dr. Spencer A. Isom

City Manager

**CITY OF EL MIRAGE, ARIZONA**

# CITY OF EL MIRAGE, ARIZONA

## LIST OF ELECTED CITY OFFICIALS



### Mayor Lana Mook

Mayor Lana Mook has called Arizona home for more than 30 years. After retiring from approximately three decades in management, training and patient relations in the health care industry, Mook devoted much of her time to volunteering in El Mirage, pursuing her commitment to do everything she could to 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 participated in 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. She currently serves on the Boards of both Greater Phoenix Economic Council (GPEC) and Western Maricopa Coalition (Westmarc). She also serves on the Executive Committee of the Arizona League of Cities and Towns and on the Executive Committee of the Maricopa Association of Governments (MAG).

Mayor Mook has provided many years of service to a number of organizations including the Phoenix Suns Charities, the Girl Scouts of America, the U.S. Forest Service (Smokey Bear and Woodsy Owl Fire Prevention Programs), and is a past Vice-President of the Greater Phoenix American Bowling Association.

### Accomplishments

- Played a significant role in improving the City's image throughout the West Valley and the entire Phoenix metropolitan area. This included developing a partnership with Luke Air Force Base and supporting the F-35A mission.
- Successfully advocated for passage of an \$8 million bond measure to provide El Mirage residents with a community recreational facility with swimming pool and a new police facility.
- Appointed to the League of Arizona Cities and Towns Executive Committee consisting of 25 mayors and council members from across the State. The League provides an important link among the 91 incorporated cities and towns in Arizona representing collective interests at the State Legislature, and providing timely information on important municipal issues.

- Protected basic services such as public safety by successfully advocating for the rehire of four first responders for the Fire Department after they were laid off in 2010. In addition, she encouraged the Police Department to address speeding throughout the community with the assistance of RedFlex photo radar.
- Worked to develop El Mirage's future economic base by approving projects to design quality transportation corridors throughout the City. Reconfiguration of the Thompson Ranch/Grand Avenue/Thunderbird Road intersection and major improvements to El Mirage Road and Thunderbird Road are both scheduled to be completed in early 2017. The design of El Mirage's portion of the Northern Parkway project is underway.
- Improved the appearance and quality of life of El Mirage through enhancements to Gentry Park and Grand Avenue.



**Gateway Park Entry Plaza**



### **Vice Mayor Joe Ramirez**

Vice Mayor Joe Ramirez has been 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. Ramirez invites residents to learn more about the issues in the community and join him in working toward a better El Mirage.



### **Councilman Roy Delgado**

Councilman Roy Delgado has served on the El Mirage City Council for 11 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 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.

Delgado is also a board member of the Citizens Advisory Committee of the County Library District. He was appointed to the position by Former 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. He retired in January 2014 after years of service as a teacher of hunter safety for the Arizona Game and Fish Department. He is currently a volunteer usher for Luke AFB's Catholic community; and he helps 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 officers' associations, Delgado maintains strong ties with the Valley's military community.



## **Councilman Bob Jones**

**Councilman Robert (Bob) Jones** has called Arizona home for over 50 years, and has been a proud El Mirage resident since 2002. Councilman Jones has a diverse business background which includes years of experience in retail management, sales and distribution, and customer service in both large corporate environments, and as a small business entrepreneur. Later in his career, he followed his heart and entered the world of education, spending years as an elementary school teacher until he retired in 2005. Since that time, Jones has focused his time and energy in

the El Mirage community.

Councilman Jones acted as an advocate for children in El Mirage, working on the task force to add Riverview Elementary School as an El Mirage addition to the Dysart Unified School District. He acquired a charter and introduced a Cub Scout program to El Mirage, serving as a Cub Master. He has also served as a member of the Dysart Community Center's Board of Directors. Jones is a member of the Cactus Park Homeowners' Association, and has served as HOA President since 2010. As president, he collaborated with other HOA's and El Mirage City leaders on community affairs. He was appointed to the El Mirage Planning and Zoning Committee in 2007 and again in 2012, and has served as a committee chairman. He left the P & Z Committee to complete a successful run for City Council in 2014.

Bob has six children and nine grandchildren. He has been married to his wife, Cathy for over 15 years. He decided to run for El Mirage City Council to ensure that El Mirage continues to be an incredible place to live and work!



## **Councilman Jack Palladino**

Born and raised in Chelsea, Massachusetts, Councilman Jack Palladino's commitment to community began over 40 years ago with his service as a medic in the United States Army. After retiring from active duty, he 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, Palladino's hard work and perseverance were recognized and he was promoted to management in a U.S.P.S. Boston facility. During this time, he

also volunteered as a Little League coach and served with the Knights of Columbus. Shortly after retiring in 2003, Palladino and his wife moved to Arizona where he currently works part time for the Pueblo El Mirage Post Office. The Palladinos have one son, a nine year-old grandson, and a two year-old granddaughter who also live in the West Valley. The couple has been married for 45 years. After attending numerous local City Council meetings and volunteering in the community, Palladino decided to run for El Mirage City Council and was overwhelmingly elected in 2010. Palladino believes that one person *can* make a difference!



### **Councilman Lynn Selby**

Born and raised in Los Angeles, California, Councilman Lynn Selby has a business background spanning more than 30 years. He has managed cash flow and inventories, developed yearly budgets, and managed personnel. Selby and his wife, Danielle retired to El Mirage and began attending City Council meetings regularly and volunteering in the community. In attending the Council meetings, Selby became interested in the workings of the City and wanted to give something back to the community he loves and calls home. Selby was elected to the City Council in August 2010 and was recently re-elected to another four year term in 2016. He served in the U.S. Navy and now volunteers his time as a representative of Operation Lifesaver throughout the State of Arizona, presenting railroad safety programs to government agencies and local organizations. He has also volunteered on several committees including committee chair of the City's Community Uplift Program. He is a past chair of Valley Metro (Regional Public Transit Agency) and a past board member of the Maricopa Association of Governments (MAG) Domestic Violence Committee. Councilman Selby also helps the El Mirage Fire Department distribute and install free smoke detectors. The Selbys have been married for 55 years and have three daughters and four grandchildren.



### **Councilman David M. Shapera**

**Councilman David M. Shapera**, re-elected to a third four-year term on the El Mirage City Council in 2016, was also a past member and Chairman of the El Mirage Planning and Zoning Commission. He has over 40 years in elected and appointed positions in government. He and his wife, Linda, have been married for 41 years and have four adult children and eight grandchildren. The Shaperas moved to El Mirage in 2002.

Shapera is a retired police officer and worked for the Clark County Coroner Medical Examiner in Las Vegas, Nevada. He recently retired from the Dysart Unified School District. He continues to guest teach at El Mirage schools and is a member of the Dysart Elementary PTO and Thompson Ranch PTSA. Shapera has also been a proud member of the Elks Lodge for 39 years.

As an advocate for the new city hall building, police station and YMCA recreational facility, Councilman Shapera continues to ensure the buildings will be used to proudly serve the El Mirage community. He strongly supports public safety, and continues working to upgrade City infrastructure within the parameters of affordability.

A vocal advocate for Luke Air Force Base, Shapera works with Luke's leadership toward common goals. Supporting economic development in El Mirage is a priority. Shapera has worked to streamline and assist businesses to open in the City. His new program was adopted by the City Council, which calls for directional signs to help businesses thrive.

Shapera is among council members who are strong advocates for the use of solar panels on City buildings, and he was at the forefront of bringing utility savings to City buildings.

### LIST OF APPOINTED CITY OFFICIALS

**City Manager – Dr. Spencer A. Isom**

**City Attorney – Robert M. Hall**

**City Magistrate – Monte Morgan**



# Mayor and City Council

Boards and Commissions

Presiding Judge

## City Manager

City Attorney

Intergovernmental & Public Affairs, Event Planning & Grant Administration

City Clerk

22  
**Fire**

Fire Services

Fire, Building & Life Safety

**Deputy City Manager Administration**

Finance

**Deputy City Manager Operational Services**

Public Works Operations

Economic Development

**Police**

Police Services

Code Compliance

Information Technology Services

Human Resources

Engineering & Community Services

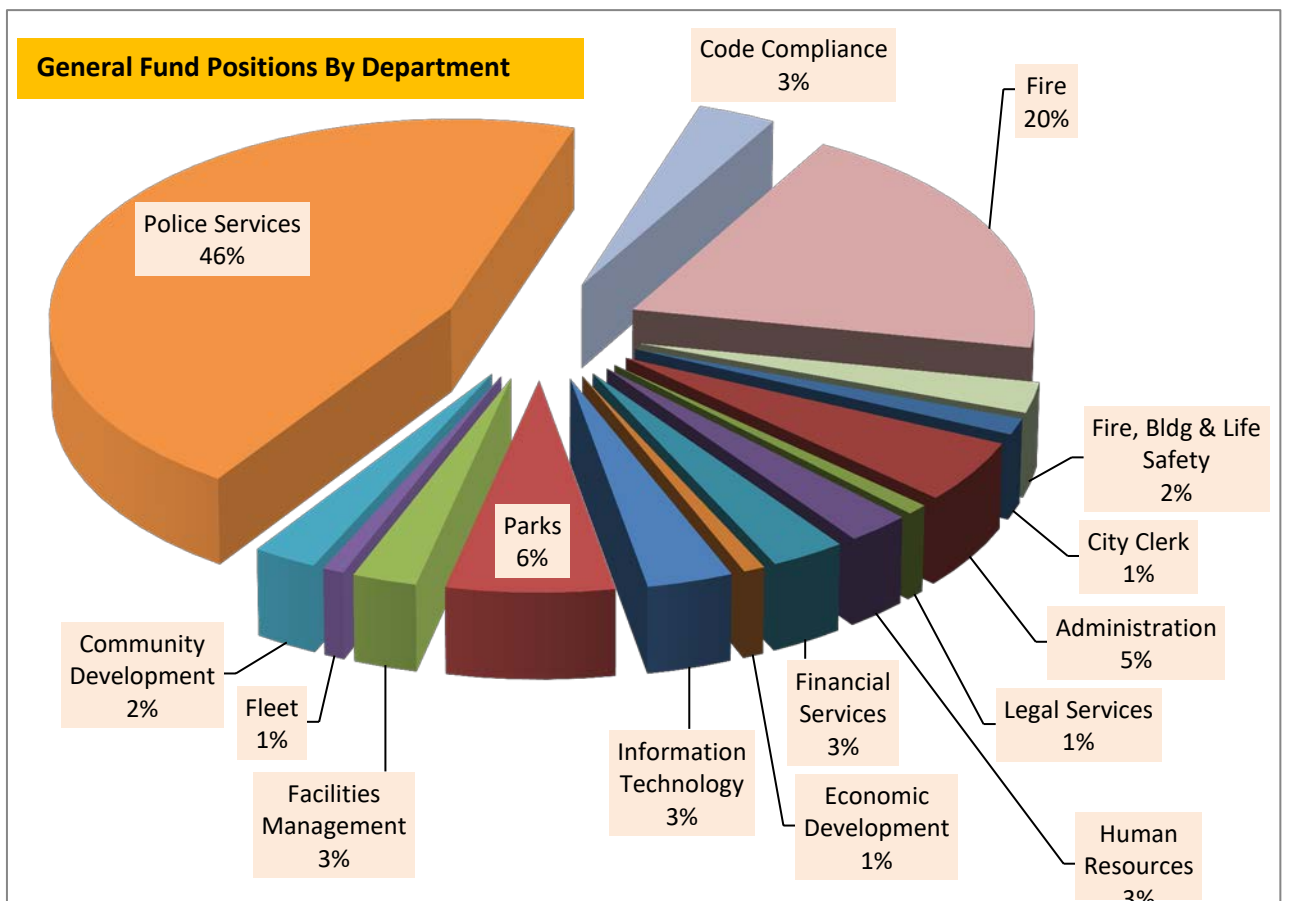
Engineering Services

Planning and Zoning

Recreation/Senior Services

For the Fiscal Year ending June 30,

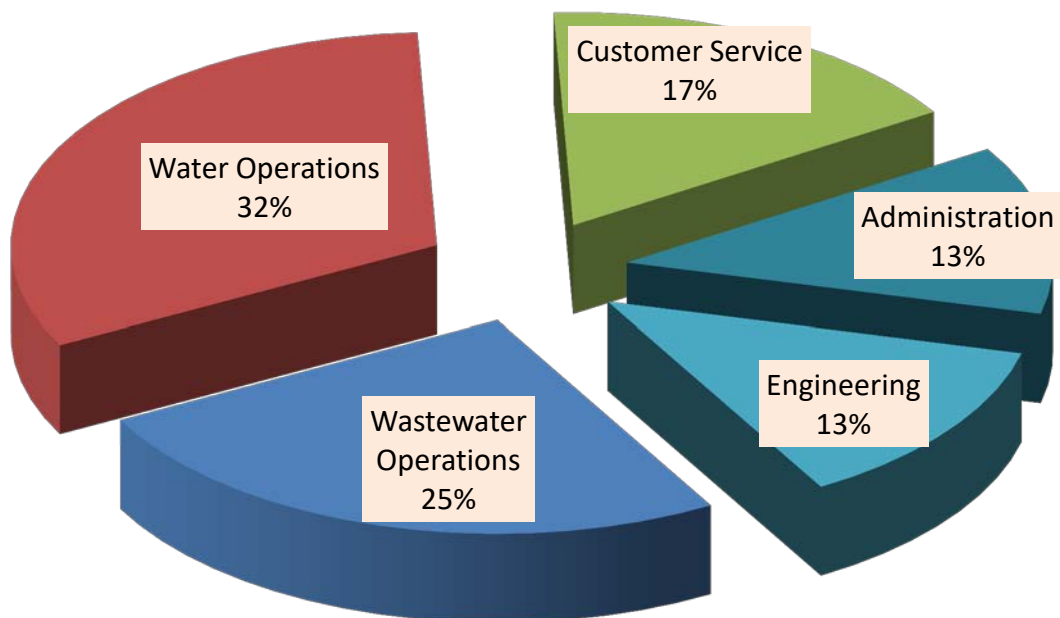
	Authorized Positions			Filled Positions
	2017	2018	Change	2017
<b>GENERAL FUND</b>				
10 490 City Clerk	1.6	1.6	0.0	1.6
10 450 Administration	6.0	6.0	0.0	5.0
10 440 Legal Services	1.0	1.0	0.0	0.0
10 500 Human Resources	3.0	3.0	0.0	3.0
10 511 Financial Services	3.5	3.5	0.0	3.5
10 470 Economic Development	0.0	1.0	1.0	1.0
10 480 Information Technology	4.0	4.0	0.0	4.0
10 521 Parks	7.8	7.8	0.0	7.8
10 522 Facilities Management	3.0	3.0	0.0	2.0
10 620 Fleet	1.0	1.0	0.0	1.0
10 540 Community Development	4.0	3.0	-1.0	3.0
10 551 Police Services	55.0	55.5	0.5	53.0
10 552 Code Compliance	4.0	4.0	0.0	4.0
10 561 Fire	24.0	24.0	0.0	24.0
10 562 Fire, Bldg & Life Safety	3.0	3.0	0.0	2.0
<b>Total General Fund</b>	<b>120.9</b>	<b>121.4</b>	<b>0.5</b>	<b>114.9</b>



## ENTERPRISE FUNDS

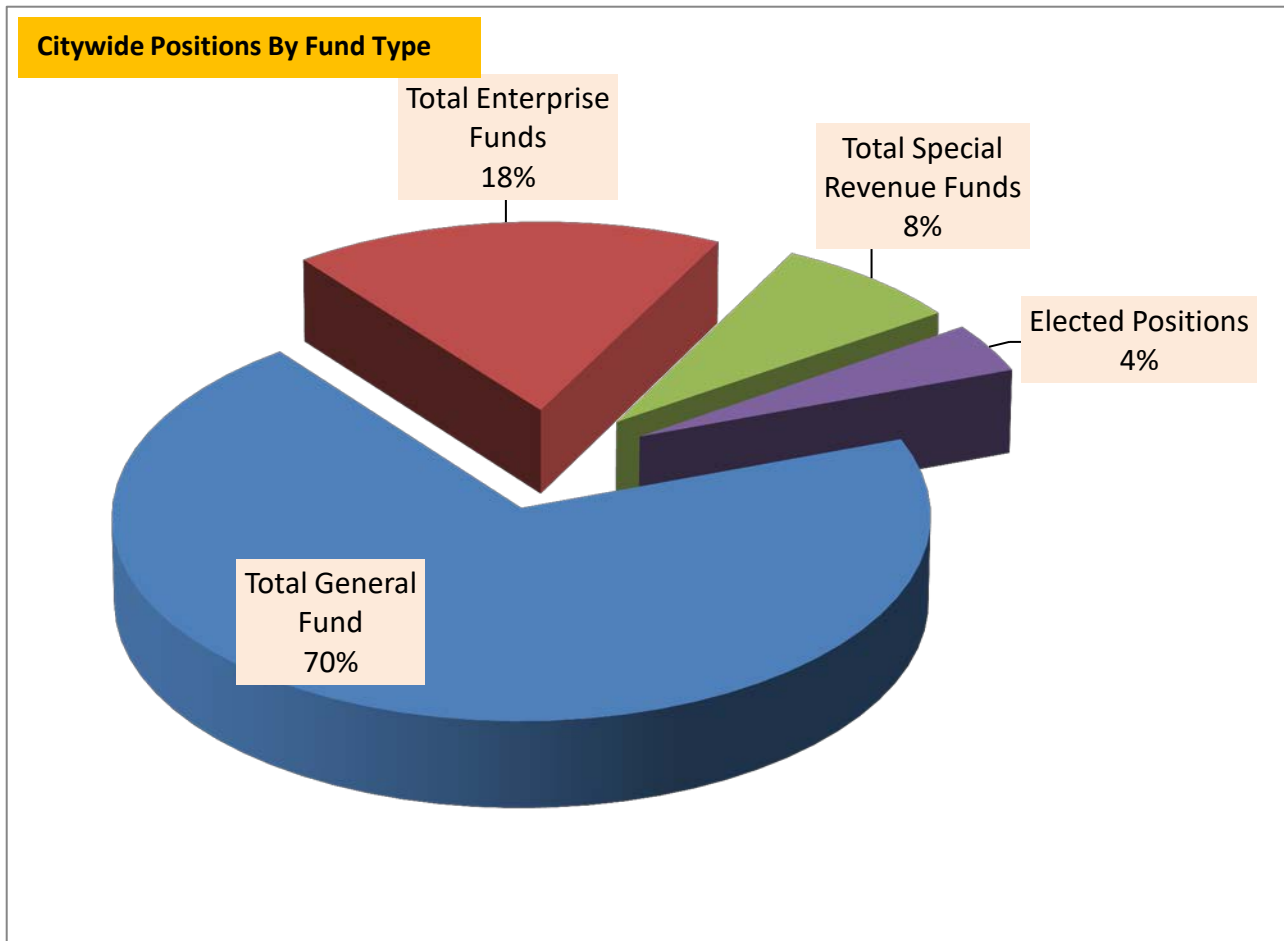
54	400	Wastewater Operations	8.0	8.0	0.0	8.0
53	403	Water Operations	10.0	10.0	0.0	9.0
53	404	Customer Service	5.3	5.3	0.0	4.8
53	409	Administration	4.0	4.0	0.0	3.0
53	410	Engineering	4.0	4.0	0.0	4.0
<b>Total Enterprise Funds</b>			<b>31.3</b>	<b>31.3</b>	<b>0.0</b>	<b>28.8</b>

Enterprise Fund Positions By Department



**SPECIAL REVENUE FUNDS**

14 430	<b>Court</b>	8.6	9.6	1.0	8.6
21 400	<b>HURF</b>	4.0	4.0	0.0	4.0
<b>Total Special Revenue Funds</b>		<b>12.6</b>	<b>13.6</b>	<b>1.0</b>	<b>12.6</b>
<b>Total Non-Elected Positions</b>		<b>164.8</b>	<b>166.3</b>	<b>1.5</b>	<b>156.3</b>
10 410	<b>Elected Positions</b>	7.0	7.0	0.0	7.0
<b>Total Positions</b>		<b>171.8</b>	<b>173.3</b>	<b>1.5</b>	<b>163.3</b>



# Budget Fundamentals and Policies

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## *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 its success at planning out the 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 demonstrate the City's commitment to fiscal responsibility and the needs of the citizens.

Citizens and the general public may use the budget as a document that demonstrates the planned activities of the City for the next 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 on which the City of El Mirage has embarked. It is the strategic planning process that establishes where the Council would like the City to go and establishes what the overall City goals are. The budget provides funding for the activities that will allow the City to achieve these goals, and spells out the organizational and financial operations for 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 against which the overall performance of the City will be measured. The budget may be used by the public, developers, bond rating agencies and other organizations to identify priorities, services, performance and undertakings planned for this and future fiscal years, as well as the underlying philosophies that guide them. It is the budget that connects long-term strategic planning with the services that the City provides on a daily basis.

## *Financial Strategies:*

The major theme of the City's budget and financial forecasts is "*Realizing Our Potential*", while continuing to focus on *continuing a logical and organized approach to governance and development emphasizing leadership and excellence in public service, working together to promote a more successful El Mirage, incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiency in service delivery.*



Gateway Park  
Special Event

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 the City's expenditure limits. All remaining estimated sources have been programmed for use. Contingencies have been recorded in various funds, which means that they have not been allocated for any specific activity. Although not allocated to a specific purpose, these funds are a critical component of the City's five-year capital improvement plan.
2. Any excess of revenues over expenditures will be carried forward into future budgets to establish a beginning Fund Balance. As a non-recurring revenue source, beginning fund balances should only be used to fund capital or other one-time projects.



Annual Fall Festival

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*

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- 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*

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- 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 may 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 may 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 as follows:
  1. Bonds
  2. Grants
  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.



Gateway Park Splash Pad

### **Section 3.4: Grants**

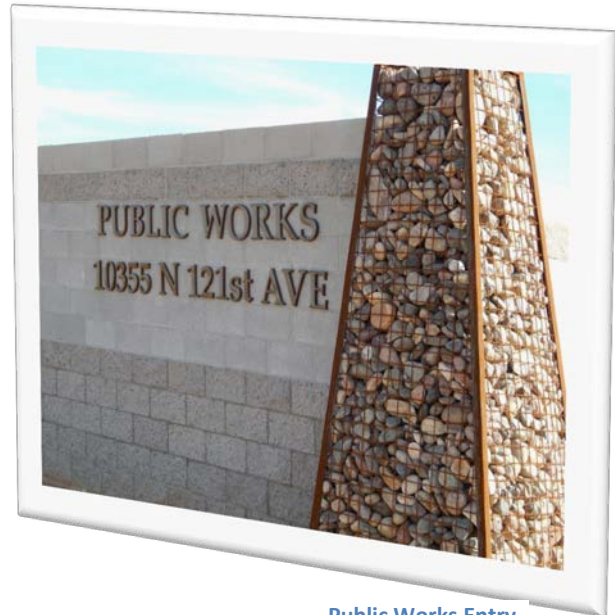
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- 3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities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

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- 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.



**Public Works Entry Monument**

### **Section 3.6: Reserve/Council Contingency**

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- 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*

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- 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 in 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.

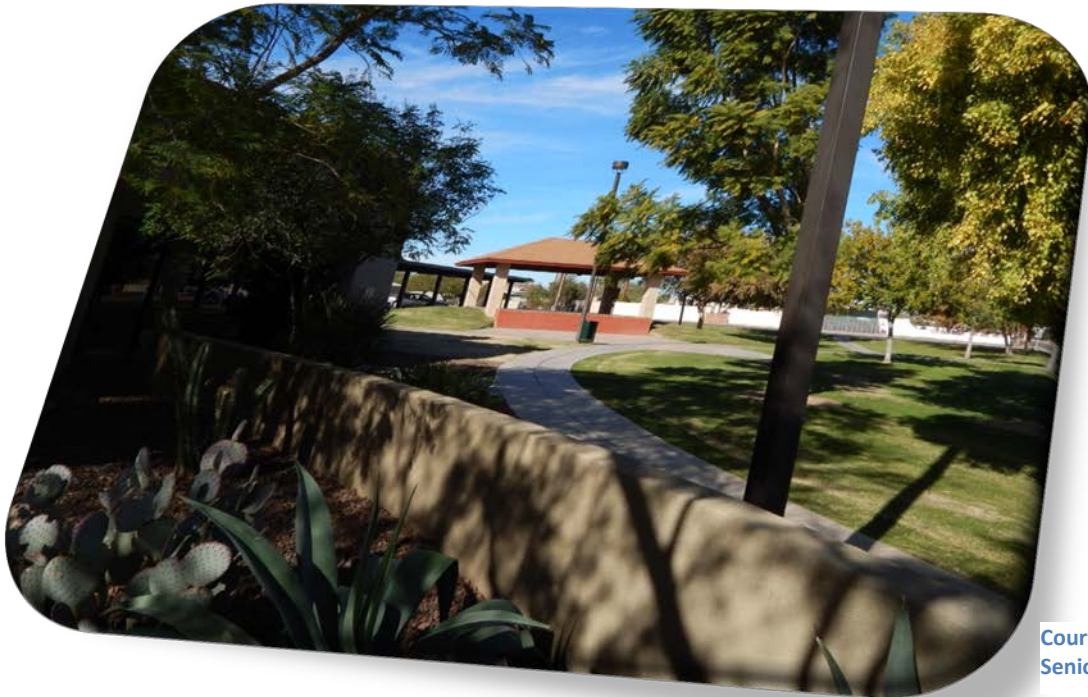


Fiesta Dancers

### **Section 3.8: Budget Basis**

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- 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.



**Courthouse and Senior Center**

### **Section 3.9: Funds**

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- 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 2018 Budget Process Guidance:*

As the City begins this year's budget process, a few budget guidelines have been implemented 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 for each department (One-time funding has been eliminated.).
  - Budget requests cannot exceed the current fund\department budget amount without providing required supplemental information and receiving approval from the City Manager and the City Council.
    - If a department is requesting funds in excess of the baseline budget, the appropriate forms and justification must be provided.
    - Line item budgets need to be recorded in increments of \$500.
- Positions will be budgeted in the “home” department (where general operations expenses for that position are recorded) and charges to other funds/departments will be done through transfers and labor distributions. Police grant positions will be budgeted in the General Fund and a labor distribution will transfer expenses to the fund receiving the grant. This is similar to special events, court, and other City operations.
- Local matches for grants will be budgeted in the “home” department and the grant portion of the expense will be recorded in the fund receiving the grant.
- Carry forward capital items will be automatically brought forward by Finance unless Finance is directed otherwise.
- New revenue
  - If new or changed fees and charges will impact revenues by more than \$5,000 annually, the department is responsible for notifying Finance of the amount of the impact. The department is responsible for maintaining support documentation that demonstrates the amount of the proposed fee.
  - Significant revenue assumptions are shown in the table below.



Community Garden

Significant revenue assumptions are shown in the table below.

*PROPERTY TAX AND TRANSFER GUIDANCE FOR FY 2018*

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

## Summary

The foundation for this year’s budget is substantially more stable in comparison to previous years. Revenues are projected to increase minimally, providing confidence that the City has turned the corner and will continue to strengthen its financial position. Voters authorized the debt necessary to ensure that essential infrastructure is in place. These actions have created stability in the City’s revenue structure. This budget will focus on *“Realizing Our Potential”, continuing a logical and organized approach to governance and development, emphasizing leadership and excellence in public service, working together to promote a more successful El Mirage, incremental growth and development, creating stability, and meeting the expectations of both the Council and the public responsibly.*



# State and Federal Fiscal Influences

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## *Expenditure Limitations*

All cities and towns in Arizona are subject to some form of expenditure limitation. However, as of March 2017, 79 cities and towns have adopted alternative expenditure limitations or modified their expenditure limits in some way.

## *Budget Forms*

The Auditor General's office has posted budget forms to their website. It is not necessary to send in a copy of the budget to their office. State law requires the forms to be posted on a municipality's website. State law requires additional information on employee compensation and benefits to be reported. In order to facilitate this, the Auditor General has provided a place to report this information on their budget schedules. Municipalities must prominently post on their websites both the adopted tentative budgets and the adopted final budgets for the last five years. These documents must be posted within seven business days of their final adoption.

## *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 \$118,500 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 2017.

## *Arizona State Retirement System (ASRS) Contribution Rate*

For those of you in the state retirement system, the contribution rate for FY17 is a 50/50 split: Employees must contribute 11.34% for retirement and 0.14% for long-term disability; and employers contribute 11.34% and 0.14%, 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 2017-18 beginning July 1, 2017, the ACR will be 9.47%.

## *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 in FY'17 will be 11.65% or a split of 1/3 for employees and 2/3 for employers, whichever is lower. SB1428 from the 2016 legislative session creates a new Tier 3 for PSPRS employees hired after July 1, 2018. The contribution rate for all future employees will be shared on a 50/50 basis.

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR). The ACR will be equal to the contribution rates for employers, except that the ACR will have an 8 percent minimum contribution.

## *Municipal Water Charges*

A municipality may not seek recovery of water and wastewater charges from anyone other than an individual who has contracted for the service and resides or has resided at the service address when the residential property contains four or fewer units. A property owner, an immediate family member of the

person who does not reside at the property or any other entity, at its sole discretion, may contract for water and wastewater service with a municipality and shall provide payment for such services.

#### *New or Increased Tax or Fee Posting Requirement*

A municipality that chooses to levy or assess any new or increased taxes or fees must provide written notice of the change at least 60 days before the date the proposed tax or fee is approved or disapproved on the municipality's homepage of its website. This requirement does not apply to development impact fees but it does apply to an increase in the property tax rate.

#### *Prohibited Fee*

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

#### *Residential Rental Tax*

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

#### *Property Tax Levy Report*

Cities and towns preparing to have a public hearing on a property tax levy must publish a report that includes estimates of both expenditures and revenues related to the levy. This report must be published in a newspaper, on the city or town's website, and made available at libraries and administrative offices. The newspaper publication must also include a physical address for the library and the city or town website address. If a municipality's rate is set to increase, the city or town must provide 60-days' notice on its website.

#### *Truth in Taxation*

The law requires the county assessor, on or before February 10 of each year, to transmit to each city and town an estimate of the total net assessed valuation of the city or town, including new property added to the tax roll. On or before February 15 of the tax year, cities and towns must make the property values provided by the county assessor available for public inspection. If the proposed primary tax levy amount, excluding amounts attributable to new construction, is greater than the levy amount in the previous year, the city/town must go through the "truth in taxation" procedures. It is very important to note that it is the levy amount and not the rate that triggers the truth in taxation procedures. If the proposed levy requires "truth in taxation," the city or town must publish a notice and press release concerning the increase and hold a public hearing.

The following apply to these requirements:

1. The notice has to be published twice in a newspaper of general circulation in the city or town. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing for the proposed levy. The second publication must be at least seven but not more than ten days before the hearing. The hearing must be held at least fourteen days before the adoption of the levy. The hearings for truth in taxation, the adoption of the levy and the adoption of the budget may be combined into one hearing. The truth in taxation hearing must be held before the adoption of the final proposed budget.
2. The notice has to be published in a location other than the classified or legal advertising section of the newspaper.

3. The notice must be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width.
4. The headline of the notice must read “Truth in Taxation Hearing - Notification of Tax Increase” in at least eighteen point type and the text must be in substantially the same form as the statute.
5. The city or town is also required to issue a press release with the same information that is included in the required notice.

If your city or town is subject to Truth in Taxation this year, you must adopt your tentative budget before the statutory deadline of July 15 in order to meet deadline requirements for the publication of Truth in Taxation notices. The law also provides that in lieu of publishing the notice, it may be mailed to all registered voters in the city or town at least ten but not more than twenty days before the hearing on the proposed levy. It also requires that a roll call vote be taken on the matter of adoption of the primary property tax levy if an increase is proposed. Following the public hearing, the city or town must, within three days of the hearing, mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council’s vote to the property tax oversight commission.

Property Tax Oversight Commission  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
Attn: Office of Economic Research and Analysis

Both the hearing and the notice can be combined with the regular budget notices. To reiterate, even if a city/town primary property tax rate remains the same but your levy increases by more than what is attributable to new construction, perhaps because of an increase in assessed valuation, that city or town must follow “truth in taxation” notification procedures.

#### *2016 Population Figures for Shared Revenues*

Pursuant to one of the League’s Resolutions, HB2483 has been introduced in the legislature and, as of this publication, appears to be on its way to enactment. The bill makes the following changes to statutes regarding population figures used for state shared revenue purposes:

- A city or town may use either the most recent population estimates from the U.S. Census Bureau or the results of a special mid-decade census (if they have conducted one) as the basis for distribution of state shared revenues for FY 2016-17.
- A city or town may only use the results of the special census for one year, and beginning on July 1 in the second year after the special census, requires the city or town to use the most recent population estimates from the U.S. Census Bureau as the basis for distribution of state shared revenues.
- The most recent population estimates of the U.S. Census Bureau must be used annually for distribution of state shared tax revenues to all cities and towns beginning on July 1 in the second year following the decennial census through June 30 of the year following the next decennial census.

#### *Informational Pamphlet Required for Bond Elections*

Current law requires that an informational pamphlet be issued in connection with bond elections. The pamphlet must provide examples of how the bond will impact the taxes for a \$250,000 home, a \$1 million commercial property and an agricultural property valued at \$100,000. Additionally, the example value for commercial property is reduced to \$1 million.

## City 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
Court Fund	Fines	Court Daily Operations
Court Enhancement Fund	Fines	Court Enhancement Activities
Photo Enforcement Fund	Fines	Direct Costs Related to Photo Radar
Police Towing Fund	Fines	Costs related to tow activity ARS 28-3511
Community Development Block Grant Fund (CDBG)	Grants	To account for all CDBG Grant Activity
Ranchettes Irrigation Fund	User Charges	All Costs associated with providing Irrigation
Special Projects Fund	Donations	To Account for Donation and Grant Activity
Debt Service Fund	Property Taxes	All Property Tax backed Debt Payments

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

	<u>Sources/ Revenues</u>	<u>Uses/ Expenditures /Expenses</u>	<u>Difference</u>
General Fund	18,710,000	19,649,500	(939,500)
Water Fund	9,375,000	8,379,000	996,000
Sewer Fund	3,200,000	3,009,500	190,500
Sanitation Fund	1,575,000	1,175,500	399,500
Court Fund	310,000	601,000	(291,000)
Court Enhancement Fund	140,000	275,000	(135,000)
Court Photo Enforcement Fund	490,000	557,000	(67,000)
Highway User Revenue Fund	2,100,000	2,873,500	(773,500)
LTA Fund	95,000	433,500	(338,500)
Police Towing Fund	70,000	71,000	(1,000)
CDBG Fund	755,000	755,000	0
Debt Service Fund	2,030,000	1,073,000	957,000
Capital -Streets Fund	3,800,000	6,813,000	(3,013,000)
Ranchettes Irrigation Fund	20,000	99,000	(79,000)
*Special Projects Fund	495,000	581,500	(86,500)
<b>Total before Contingency, Transfers, Depreciation &amp; Bonds</b>	<b>43,165,000</b>	<b>46,346,000</b>	<b>(3,181,000)</b>
*Contingency	10,000,000	10,850,000	(850,000)
<b>Total before Transfers, Depreciation &amp; Bonds</b>	<b>53,165,000</b>	<b>57,196,000</b>	<b>(4,031,000)</b>
Transfers	7,841,500	7,841,500	0
Bond Proceeds/Principal	1,970,000	2,227,000	(257,000)
Depreciation	0	2,520,000	(2,520,000)
<b>Total Sources/Uses</b>	<b>62,976,500</b>	<b>69,784,500</b>	<b>(6,808,000)</b>
<b>Fund Balance Beginning</b>			<b>34,595,000</b>
<b>Fund Balance Ending</b>			<b>27,787,000</b>

\* \$10 million of Sources moved from Special Projects Fund to Contingency for presentation purposes only.

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

	General Fund	Water Fund	Sewer Fund	Sanitation Fund	Court Fund	Court Enhance Fund	Photo Enforcement Fund
<b>Beginning Fund Balance</b>	13,180,000	5,675,000	2,385,000	335,000	115,000	405,000	980,000
<b>Revenues</b>							
Taxes	9,200,000						
Licenses and Permits	240,000						
Intergovernmental	8,700,000						
Grants	0	0	0		0		
Charges for Services	250,000	9,135,000	3,200,000	1,575,000			
Fines and Forfeitures	30,000	180,000			220,000	140,000	490,000
Miscellaneous	290,000	60,000		0	90,000	0	
<b>Total Revenues</b>	18,710,000	9,375,000	3,200,000	1,575,000	310,000	140,000	490,000
<b>Expenditures/Expenses</b>							
Personnel Services	12,691,500	1,911,500	624,500	30,000	569,000	116,500	126,000
Supplies	1,211,500	399,000	288,000	85,500	13,000	0	0
Services	3,334,500	1,553,000	507,500	1,060,000	19,000	77,000	431,000
Special Projects	578,000	1,431,500	13,000	0	0	81,500	0
Capital Outlay/Projects	1,556,000	2,923,000	1,571,000	0	0	0	0
Debt Service/Fees	278,000	161,000	5,500	0	0	0	0
Debt Service - Cost of Issuance							
Debt Service - Trust/Paying Agent							
Contingency	850,000	0	0	0	0	0	0
<b>Total Expenditures/Expenses</b>	20,499,500	8,379,000	3,009,500	1,175,500	601,000	275,000	557,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>	(1,789,500)	996,000	190,500	399,500	(291,000)	(135,000)	(67,000)
Bond Proceeds	0	1,970,000	0	0	0	0	0
Transfers In	2,833,000	1,304,000	1,020,000	0	265,000	0	0
Transfers (Out)	(2,444,500)	(2,248,000)	(1,712,000)	(297,000)	0	0	(980,000)
Depreciation	0	(1,550,000)	(970,000)	0	0	0	0
Bond Principal	0	(1,068,000)	(23,000)	0			
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	388,500	(1,592,000)	(1,685,000)	(297,000)	265,000	0	(980,000)
<b>Net Change in Fund Balance</b>	(1,401,000)	(596,000)	(1,494,500)	102,500	(26,000)	(135,000)	(1,047,000)
<b>Ending Fund Balance</b>	11,779,000	5,079,000	890,500	437,500	89,000	270,000	(67,000)

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Highway User Revenue Fund	LTAF Fund	Police Towing Fund	CDBG Fund	Debt Service Fund	Capital Streets Fund	Ranchettes Irrigation Fund	Special Projects Fund	Total
(70,000)	340,000	20,000	0	125,000	10,925,000	0	180,000	34,595,000
2,100,000				2,030,000				13,330,000
								240,000
								8,700,000
			755,000		3,800,000		10,495,000	15,050,000
	95,000					20,000		14,275,000
		70,000						1,130,000
				0				440,000
2,100,000	95,000	70,000	755,000	2,030,000	3,800,000	20,000	10,495,000	53,165,000
297,500	0	25,000	0	0	0	12,000	356,000	16,759,500
192,500	95,000	39,000	0	0	0	0	72,500	2,396,000
682,000	93,500	7,000	0	0	0	26,000	0	7,790,500
1,500	0	0	0	0	500,000	51,000	7,000	2,663,500
1,700,000	245,000	0	755,000	0	5,481,000	10,000	146,000	14,387,000
0	0	0	0	1,073,000	832,000	0	0	2,349,500
								0
								0
0	0	0	0	0	0	0	10,000,000	10,850,000
2,873,500	433,500	71,000	755,000	1,073,000	6,813,000	99,000	10,581,500	57,196,000
(773,500)	(338,500)	(1,000)	0	957,000	(3,013,000)	(79,000)	(86,500)	(4,031,000)
0	0	0	0	0	0	0	0	1,970,000
1,004,000	0	0	0	100,000	1,315,500	0	0	7,841,500
(160,000)	0	0	0	0	0	0	0	(7,841,500)
0	0	0	0	0	0	0	0	(2,520,000)
				(1,136,000)				(2,227,000)
844,000	0	0	0	(1,036,000)	1,315,500	0	0	(2,777,000)
70,500	(338,500)	(1,000)	0	(79,000)	(1,697,500)	(79,000)	(86,500)	(6,808,000)
500	1,500	19,000	0	46,000	9,227,500	(79,000)	93,500	27,787,000



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# GENERAL FUND



City Manager  
Draft Budget



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## Capital Items:

### NEW PROJECTS

IT	SERVER REPLACEMENTS	30,000
IT	DESIGN/INSTALL FIBER OPTIC -EL MIRAGE ROAD	25,000
POLICE	MDC COMPUTERS IN VEHICLES	150,000
POLICE	VEHICLE REPLACEMENT - POLICE	168,000
POLICE	SPILLMAN NIBRS	20,000
FIRE	SELF CONTAINED BREATHING APPARATUS (SCBA)	155,000
FIRE	REPLACEMENT APPARATUS (FIRE ENGINE)	450,000
FLEET	VEHICLE REPLACEMENT - FLEET	29,000

### CARRYFORWARD PROJECTS

ENGINEERING	CITY HALL	314,000
IT	DESIGN/INSTALL FIBER OPTIC -EL MIRAGE RD	100,000
PARKS	RELOCATE COMMUNITY GARDEN	115,000

## Personnel:

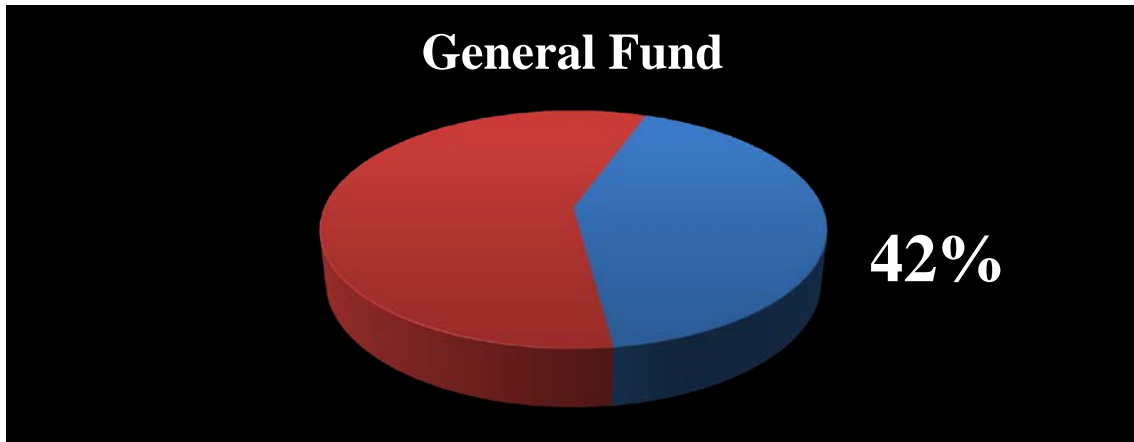
### GENERAL FUND

For the Fiscal Year ending June 30,

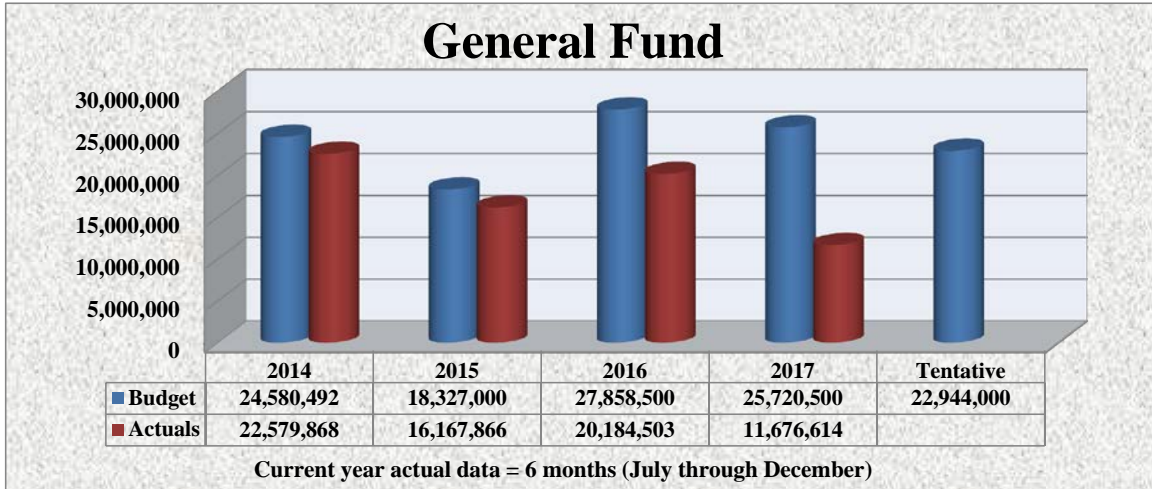
	Authorized Positions			Filled Positions
	2017	2018	Change	2017
Mayor & Council	7.0	7.0	0.0	7.0
City Clerk	1.6	1.6	0.0	1.6
Administration	6.0	6.0	0.0	6.0
Legal Services	1.0	1.0	0.0	0.0
Human Resources	3.0	3.0	0.0	3.0
Financial Services	3.5	3.5	0.0	4.5
Economic Development	0.0	1.0	1.0	0.0
Information Technology	4.0	4.0	0.0	3.0
Parks	7.8	7.8	0.0	7.0
Facilities Management	3.0	3.0	0.0	3.0
Fleet	1.0	1.0	0.0	1.0
Community Development	4.0	3.0	-1.0	4.0
Police Services	55.0	55.5	0.5	54.0
Code Compliance	4.0	4.0	0.0	4.0
Fire	24.0	24.0	0.0	24.0
Fire, Bldg & Life Safety	3.0	3.0	0.0	3.0
<b>Total General Fund</b>	<b>127.9</b>	<b>128.4</b>	<b>0.5</b>	<b>125.3</b>

# Percent of Citywide Expenditure Budget

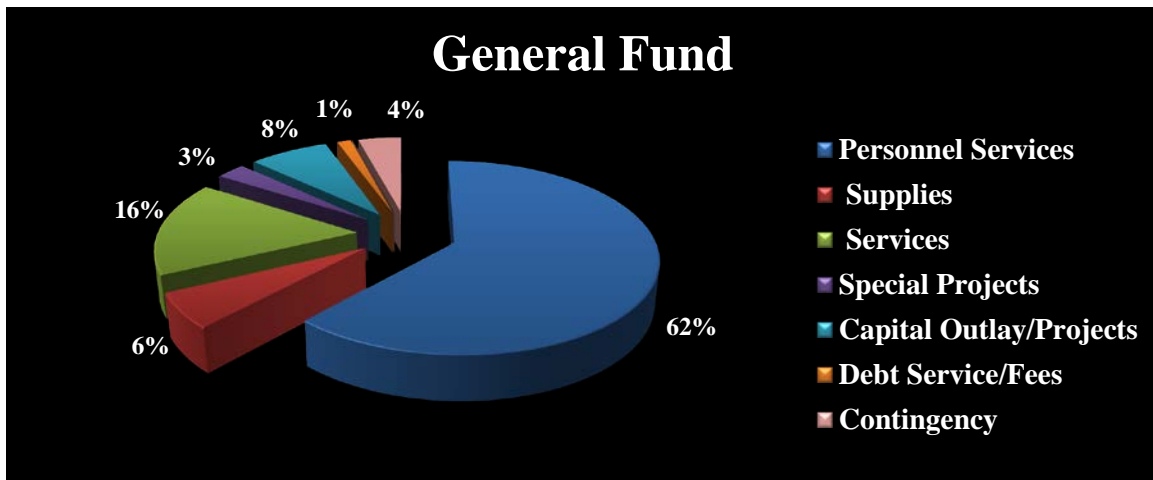
(Excludes Contingency)



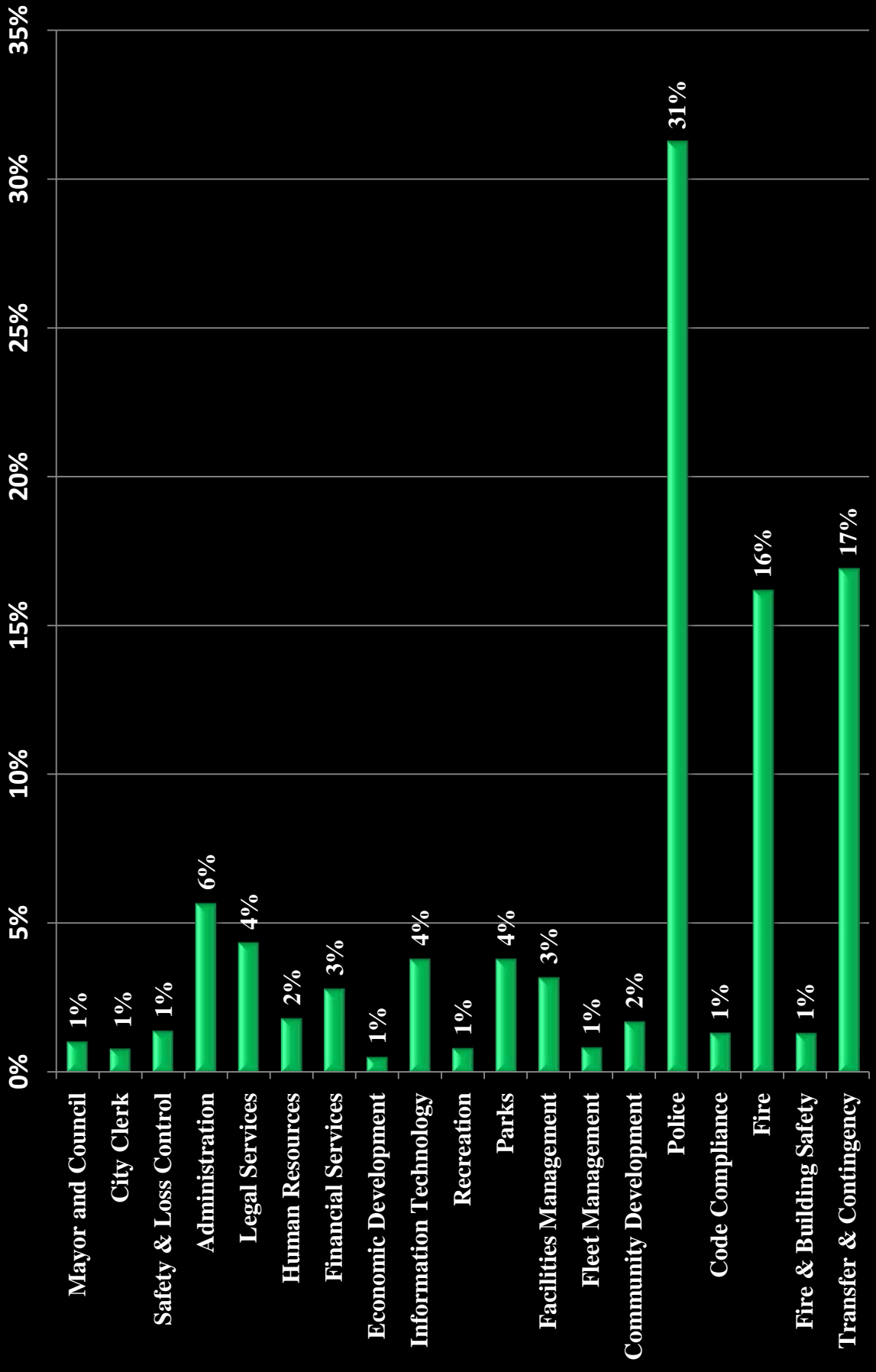
## Total Fund Budget



## FY 2018 Budgeted Expenses



## Department Budget as a Percent of Total General Fund Budget



**General Fund Summary**  
Summary of Revenues and Expenditures by Department

<u>Revenues</u>	<b>FY 2018 Tentative</b>	<b>Actual</b>			
		<b>For the Fiscal Year ending June 30, 2014</b>	<b>2015</b>	<b>2016</b>	<b>July - Dec 2017</b>
Taxes	<b>9,200,000</b>	8,814,112	8,985,845	9,373,738	4,767,518
Licenses and Permits	<b>240,000</b>	333,821	344,937	243,974	141,189
Intergovernmental	<b>8,700,000</b>	7,482,917	7,970,499	8,086,986	3,953,511
Charges for Services	<b>250,000</b>	291,172	432,315	361,333	145,790
Fines and Forfeitures	<b>30,000</b>	18,340	30,898	42,485	19,498
Miscellaneous	<b>290,000</b>	230,631	339,750	398,318	219,431
General Fund Revenues before Transfers	<b>18,710,000</b>	17,170,992	18,104,244	18,506,834	9,246,937
Bond Proceeds	<b>0</b>	0	0	4,500,000	0
Transfers In	<b>2,833,000</b>	2,776,911	3,165,000	2,996,883	1,592,752
<b>Total General Fund Revenues</b>	<b>21,543,000</b>	19,947,902	21,269,244	26,003,717	10,839,689
<u>Expenditures</u>					
Mayor and Council	<b>242,000</b>	180,036	198,882	192,113	101,540
City Clerk	<b>188,000</b>	142,667	180,023	162,467	85,663
Safety & Loss Control	<b>325,000</b>	235,294	265,916	276,908	221,845
Administration	<b>1,307,000</b>	801,705	776,825	874,439	425,848
Legal Services	<b>1,005,500</b>	490,890	436,557	424,488	227,192
Human Resources	<b>421,500</b>	321,417	366,626	360,377	174,232
Financial Services	<b>650,500</b>	531,639	579,085	618,448	331,665
Economic Development	<b>123,000</b>	0	0	0	0
Information Technology	<b>879,500</b>	671,947	688,518	622,314	367,850
Recreation	<b>192,500</b>	34,773	107,665	71,812	36,297
Parks	<b>880,000</b>	577,723	589,585	717,125	320,129
Facilities Management	<b>737,000</b>	671,174	617,286	677,717	313,205
Fleet Management	<b>197,000</b>	155,240	160,978	157,041	72,888
Community Development	<b>397,000</b>	371,410	445,246	451,668	242,010
Planning & Zoning	<b>0</b>	0	309	0	0
Police	<b>7,175,500</b>	6,437,150	6,741,500	7,135,621	2,897,576
Code Compliance	<b>311,000</b>	197,025	179,215	238,072	118,439
Fire	<b>3,717,500</b>	2,906,075	2,810,836	2,827,290	1,252,251
Fire & Building Safety	<b>308,000</b>	260,620	273,646	285,220	130,999
Contingency	<b>1,442,000</b>	1,084	44,205	2,541,383	3,632,480
General Fund Expenditures before Transfers	<b>20,499,500</b>	14,987,868	15,462,904	18,634,503	10,952,110
Transfers Out	<b>2,444,500</b>	7,592,000	704,962	1,550,000	724,504
Total General Fund Expenditures	<b>22,944,000</b>	22,579,868	16,167,866	20,184,503	11,676,614
<b>Net Revenue over Expenditures</b>	<b>(1,401,000)</b>	<b>(2,631,966)</b>	5,101,378	5,819,213	<b>(836,924)</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
7,900,000	8,355,000	8,605,000	9,110,000	9,200,000	9,200,000	90,000	1%
265,000	265,000	295,000	250,000	240,000	240,000	(10,000)	-4%
7,370,000	7,750,000	7,855,000	8,200,000	8,700,000	8,700,000	500,000	6%
130,000	145,000	250,000	265,000	250,000	250,000	(15,000)	-6%
20,000	10,000	15,000	25,000	30,000	30,000	5,000	20%
145,000	155,000	160,000	215,000	290,000	290,000	75,000	35%
15,830,000	16,680,000	17,180,000	18,065,000	18,710,000	18,710,000	645,000	4%
0	0	4,500,000	0	0	0	0	0%
2,715,000	3,165,000	2,997,000	2,769,000	2,833,000	2,833,000	64,000	2%
18,545,000	19,845,000	24,677,000	20,834,000	21,543,000	21,543,000	709,000	3%
234,000	244,500	249,500	247,000	239,000	242,000	(5,000)	-2%
150,499	212,500	195,500	205,500	183,000	188,000	(17,500)	-9%
255,000	290,000	304,000	304,000	325,000	325,000	21,000	7%
931,000	931,000	1,083,000	1,054,000	1,072,030	1,307,000	253,000	24%
815,998	817,000	1,109,000	1,106,000	1,000,500	1,005,500	(100,500)	-9%
383,499	388,500	397,500	412,500	390,500	421,500	9,000	2%
555,501	616,500	643,500	639,000	646,500	650,500	11,500	2%
0	0	0	0	119,000	123,000	123,000	123000%
687,500	743,000	733,500	877,500	875,500	879,500	2,000	0%
227,500	227,500	150,500	150,500	192,500	192,500	42,000	28%
704,499	662,000	809,500	916,000	876,000	880,000	(36,000)	-4%
676,499	690,500	751,000	694,000	733,000	737,000	43,000	6%
163,998	172,500	172,500	173,500	199,500	197,000	23,500	14%
668,499	508,500	513,000	540,500	393,000	397,000	(143,500)	-27%
0	0	0	0	0	0	0	0%
6,719,500	6,983,000	7,434,500	7,349,000	7,275,000	7,175,500	(173,500)	-2%
271,501	271,500	320,500	315,500	309,500	311,000	(4,500)	-1%
3,174,999	3,367,500	3,248,500	3,066,000	3,809,000	3,717,500	651,500	21%
267,000	299,000	287,000	296,500	304,000	308,000	11,500	4%
133,000	200,000	7,862,500	5,948,000	1,292,000	1,442,000	(4,506,000)	-76%
17,019,992	17,625,000	26,265,000	24,295,000	20,234,530	20,499,500	(3,795,500)	-16%
7,560,500	702,000	1,593,500	1,425,500	2,444,500	2,444,500	1,019,000	71%
24,580,492	18,327,000	27,858,500	25,720,500	22,679,030	22,944,000	(2,776,500)	-11%
(6,035,492)	1,518,000	(3,181,500)	(4,886,500)	(1,136,030)	(1,401,000)	3,485,500	-71%

**General Fund Revenues**

SUMMARY		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
310	Taxes	9,200,000	8,814,112	8,985,845	9,373,738	4,767,518
320	Licenses and Permits	240,000	333,821	344,937	243,974	141,189
330	Intergovernmental	8,700,000	7,482,917	7,970,499	8,086,986	3,953,511
340 345	Charges for Services	250,000	291,172	432,315	361,333	145,790
350	Fines and Forfeitures	30,000	18,340	30,898	42,485	19,498
360	Miscellaneous	290,000	230,631	339,750	398,318	219,431
380	Lease/Bond Proceeds	0	0	0	4,500,000	0
380 970	Transfers In	2,833,000	2,776,911	3,165,000	2,996,883	1,592,752
	<b>TOTAL</b>	<b>21,543,000</b>	19,947,902	21,269,244	26,003,717	10,839,689

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
7,900,000	8,355,000	8,605,000	9,110,000	9,200,000	9,200,000	90,000	1%
265,000	265,000	295,000	250,000	240,000	240,000	(10,000)	-4%
7,370,000	7,750,000	7,855,000	8,200,000	8,700,000	8,700,000	500,000	6%
130,000	145,000	250,000	265,000	250,000	250,000	(15,000)	-6%
20,000	10,000	15,000	25,000	30,000	30,000	5,000	20%
145,000	155,000	160,000	215,000	290,000	290,000	75,000	35%
0	0	4,500,000	0	0	0	0	0%
2,715,000	3,165,000	2,997,000	2,769,000	2,833,000	2,833,000	64,000	2%
18,545,000	19,845,000	24,677,000	20,834,000	21,543,000	21,543,000	709,000	3%

	FY 2018 Tentative	Actual			
		For the Fiscal Year ending June 30, 2014	2015	2016	July - Dec 2017
10 310 100 CITY SALES TAX	6,800,000	6,463,816	6,675,920	6,922,255	3,603,549
10 310 150 TPT ASSESSMENTS	35,000	16,332	9,747	68,413	63,084
10 310 180 PRIMARY PROPERTY TAX	1,625,000	1,645,748	1,608,025	1,637,982	855,806
10 310 200 FRANCHISE FEES	740,000	688,216	692,154	745,088	245,078
10 320 100 BUSINESS LICENSE FEES	90,000	100,085	96,990	90,210	58,311
10 320 140 FIRE PREVENTION FEES	0	4,165	6,225	6,500	4,775
10 320 150 BUILDING PERMIT FEES	150,000	229,571	241,722	147,264	78,103
10 330 100 STATE SALES TAX	3,070,000	2,767,698	2,905,888	2,945,705	1,234,334
10 330 150 STATE INCOME TAX	4,260,000	3,544,179	3,849,223	3,828,355	2,077,178
10 330 200 VEHICLE LICENSE TAX	1,370,000	1,135,235	1,215,388	1,312,927	641,999
10 330 250 GRANT REVENUE	0	35,805	0	0	0
10 340 100 PLANNING AND ZONING FEES	20,000	43,144	19,490	12,855	10,960
10 340 200 ENGINEERING & INSPECTION FEES	50,000	22,594	162,407	74,267	26,567
10 340 225 PLAN CHECK FEES	60,000	60,078	92,061	86,536	38,950
10 340 350 RENT/UTILITIES-LIBRARY	10,000	11,000	11,000	11,000	8,250
10 340 400 FACILITY RENTALS	5,000	2,060	3,574	8,204	8,249
10 340 561 COMMUNITY GARDEN	0	600	2,981	1,247	0
10 340 600 RURAL METRO TRANSPORTS	70,000	90,443	79,175	88,041	34,353
10 340 610 CPR CLASS FEE	0	150	150	290	130
10 345 620 RECREATION CLASSES	0	3,285	522	2,440	60
10 345 630 SPORT PROGRAMS	0	2,835	2,035	1,250	400
10 345 640 ATHLETIC FIELD RENTALS	5,000	13,401	5,937	9,845	4,120
10 345 650 RAMADA RENTALS	0	3,125	3,522	1,855	1,440
10 345 660 COMMUNITY CENTER RENTALS	0	3,199	2,227	1,714	614
10 345 670 SPECIAL EVENTS	30,000	35,258	47,236	61,790	11,698
10 350 150 PUBLIC DEFENDER FEES	0	175	913	966	792
10 350 210 FARE DISTRIBUTION	5,000	8,949	7,812	9,367	0
10 350 625 JAIL INCARCERATION FEES	25,000	9,206	22,174	32,150	18,706
10 350 700 MISCELLANEOUS FEES	0	10	0	0	0
10 360 150 LGIP INTEREST-GEN FUND	110,000	25,042	31,032	101,566	95,500
10 360 200 LAND RENTALS/LEASES	80,000	61,854	67,487	71,753	61,642
10 360 301 SENIOR CONGREGATE MEALS	5,000	6,968	5,619	4,858	1,821
10 360 349 LIEN RELEASE PAYMENTS	0	925	212	41,151	2,211
10 360 351 DONATIONS/CONTRIBUTIONS	0	0	32,523	0	4,000
10 360 550 REIMBURSEMENTS	15,000	45,515	96,508	17,845	4,348
10 360 559 FIRE INSURANCE PREMIUM TAX	35,000	25,171	28,912	32,182	21,564
10 360 561 POLICE DEPT REPORTS	5,000	4,890	4,879	5,911	3,831
10 360 563 IMPOUND REVENUE (28-3511)	0	0	0	0	0
10 360 573 AUCTION PROCEEDS	20,000	5,413	16,359	38,595	15,880
10 360 600 COPY CHARGES	0	10	225	2	45
10 360 630 DISPLAY SUSPICIOUS PLATES	10,000	11,698	10,818	12,457	4,197
10 360 725 HURF/EL MIRAGE POLICE	0	61	170	0	0
10 360 750 UNCLASSIFIED REVENUES	5,000	17,113	32,575	71,089	596
10 360 755 RECOVERY FROM PRIOR YEAR	5,000	25,138	12,450	(2,655)	2,905
10 360 843 DIVIDEND REVENUE	0	0	0	0	0
10 360 940 CASH OVER/SHORT	0	3	(20)	(4)	(2)
10 360 993 VENDING MACHINE REVENUE	0	329	0	341	185
10 380 501 BOND PROCEEDS	0	0	0	4,500,000	0
10 380 970 TRANSFER IN	2,833,000	2,776,911	3,165,000	2,996,883	1,592,752
TOTALS	21,543,000	19,947,401	21,269,244	26,000,489	10,838,982

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
5,550,000	6,000,000	6,250,000	6,700,000	6,800,000	6,800,000	100,000	1%
30,000	30,000	30,000	35,000	35,000	35,000	0	0%
1,625,000	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000	0	0%
695,000	700,000	700,000	750,000	740,000	740,000	(10,000)	-1%
95,000	95,000	95,000	100,000	90,000	90,000	(10,000)	-10%
0	0	0	0	0	0	0	0%
170,000	170,000	200,000	150,000	150,000	150,000	0	0%
2,740,000	2,800,000	2,830,000	3,000,000	3,070,000	3,070,000	70,000	2%
3,545,000	3,850,000	3,825,000	3,950,000	4,260,000	4,260,000	310,000	8%
1,050,000	1,100,000	1,200,000	1,250,000	1,370,000	1,370,000	120,000	10%
35,000	0	0	0	0	0	0	0%
0	35,000	40,000	20,000	20,000	20,000	0	0%
35,000	20,000	60,000	80,000	50,000	50,000	(30,000)	-38%
25,000	25,000	55,000	60,000	60,000	60,000	0	0%
10,000	5,000	5,000	10,000	10,000	10,000	0	0%
0	0	0	0	5,000	5,000	5,000	5000%
0	0	0	5,000	0	0	(5,000)	-100%
25,000	15,000	40,000	40,000	70,000	70,000	30,000	75%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	5,000	5,000	0	0	0	0	0%
0	10,000	10,000	5,000	5,000	5,000	0	0%
5,000	5,000	5,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
20,000	25,000	30,000	45,000	30,000	30,000	(15,000)	-33%
0	0	0	0	0	0	0	0%
0	0	0	5,000	5,000	5,000	0	0%
20,000	10,000	15,000	20,000	25,000	25,000	5,000	25%
0	0	0	0	0	0	0	0%
20,000	20,000	20,000	50,000	110,000	110,000	60,000	120%
60,000	60,000	65,000	70,000	80,000	80,000	10,000	14%
10,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	20,000	20,000	20,000	15,000	15,000	(5,000)	-25%
25,000	25,000	25,000	30,000	35,000	35,000	5,000	17%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	15,000	20,000	20,000	5,000	33%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	4,500,000	0	0	0	0	0%
2,715,000	3,165,000	2,997,000	2,769,000	2,833,000	2,833,000	64,000	2%
18,545,000	19,845,000	24,677,000	20,834,000	21,543,000	21,543,000	709,000	3%



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# MAYOR & COUNCIL



City of  
**EL MIRAGE**  
Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager  
Draft Budget



# MAYOR & COUNCIL

## Net Change from Previous Budget:

(5,000)	-2%
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## Significant Changes:

- No significant changes in operations.

## Capital Items:

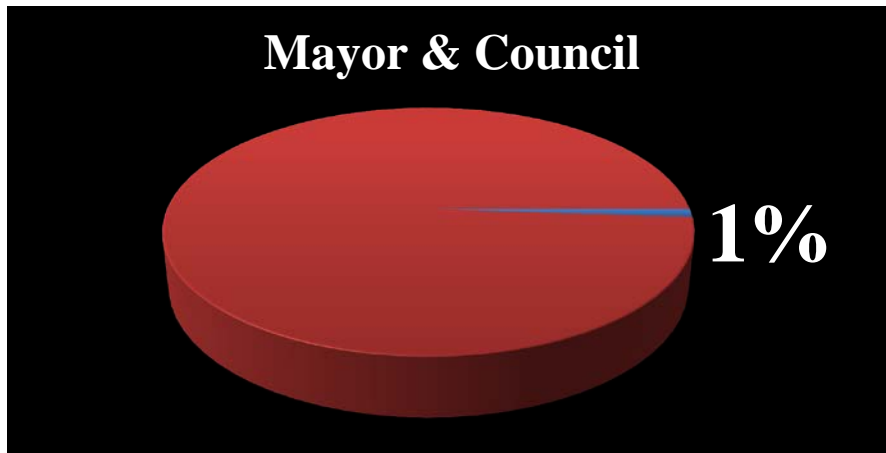
- No capital was requested this year for this department.



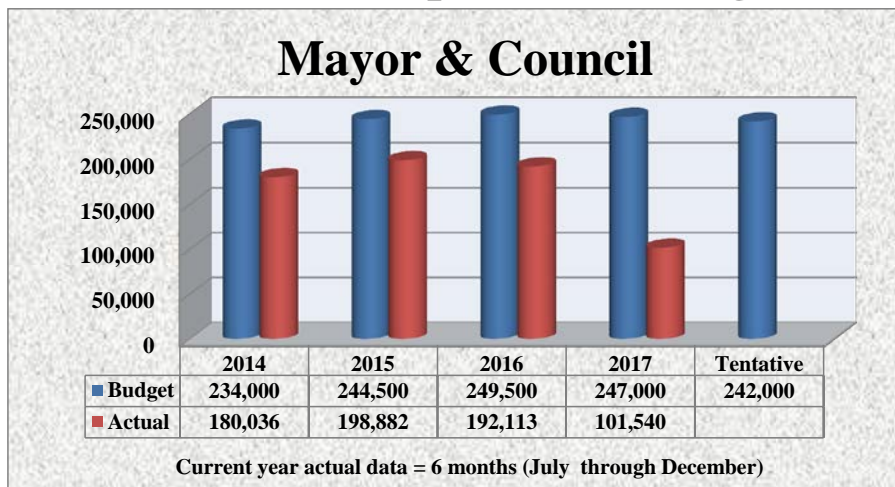
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	7	7	7	7	7
Filled	7	7	7	7	

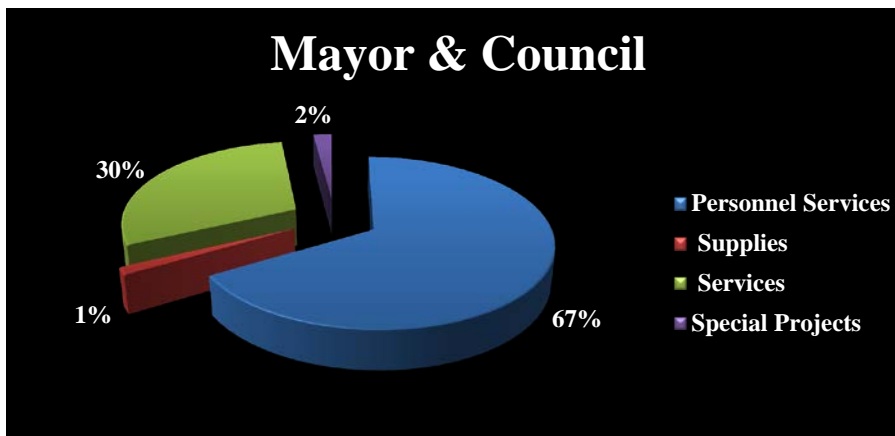
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	161,000	149,902	156,820	154,939	71,067
200	Supplies	3,500	1,983	518	747	154
300	Services	72,500	27,717	41,302	34,974	29,741
400	Special Projects	5,000	434	242	1,453	578
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
	<b>TOTAL</b>	<b>242,000</b>	180,036	198,882	192,113	101,540

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	113,000	112,080	112,162	109,919	50,764
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	27,859	34,974	35,900	16,510
130	SOCIAL SECURITY CONTRIBUTION	7,000	6,572	6,535	6,400	2,996
131	MEDICARE CONTRIBUTION	2,000	1,537	1,528	1,497	701
140	WORKERS COMPENSATION	1,000	405	385	260	70
141	UNEMPLOYMENT INSURANCE	2,000	1,448	1,236	963	26
142	AZ JOB TRAINING TAX	4,000	0	0	0	0
230	OFFICE SUPPLIES	1,500	323	416	4	154
237	EQUIPMENT/FURNITURE PURCHASE	1,000	0	97	743	0
249	OPERATING MATERIAL & SUPPLIES	1,000	1,660	5	0	0
350	TRAVEL AND PER DIEM	10,000	1,721	5,485	3,900	2,210
351	CONFERENCE,SEMINAR & TRAINING	5,000	1,950	1,890	1,770	0
360	PRINTING COST	1,500	914	0	0	0
361	PUBLISHING/ADVERTISEMENT	1,500	569	0	733	0
370	DUES-MEMBERSHIPS-FEES	50,000	20,683	29,360	27,162	27,168
381	CELL PHONE/PAGER EXPENSE	4,500	1,881	4,567	1,410	362
410	SPECIAL EVENTS	5,000	434	242	1,453	578
	<b>TOTALS</b>	<b>242,000</b>	180,036	198,882	192,113	101,540

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
160,000	160,000	165,000	166,000	158,000	161,000	(5,000)	-3%
2,500	2,500	3,500	3,500	3,500	3,500	0	0%
66,500	77,000	72,500	72,500	72,500	72,500	0	0%
5,000	5,000	8,500	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
234,000	244,500	249,500	247,000	239,000	242,000	(5,000)	-2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
112,080	113,000	113,000	113,000	112,080	113,000	0	0%
33,226	30,000	35,000	36,000	31,548	32,000	(4,000)	-11%
6,949	7,000	7,000	7,000	6,949	7,000	0	0%
1,625	2,000	2,000	2,000	1,625	2,000	0	0%
287	1,000	1,000	1,000	288	1,000	0	0%
1,809	2,000	2,000	2,000	1,809	2,000	0	0%
4,024	5,000	5,000	5,000	3,701	4,000	(1,000)	-20%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
24,500	19,500	15,000	10,000	10,000	10,000	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
500	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	1,500	1,500	1,500	1,500	1,500	0	0%
31,000	45,000	45,000	50,000	50,000	50,000	0	0%
4,500	4,500	4,500	4,500	4,500	4,500	0	0%
5,000	5,000	8,500	5,000	5,000	5,000	0	0%
234,000	244,500	249,500	247,000	239,000	242,000	(5,000)	-2%



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# CITY CLERK



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# CITY CLERK

## Net Change from Previous Budget:

(17,55)	-9%
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## Significant Changes:

- Decrease due to no elections this fiscal year.



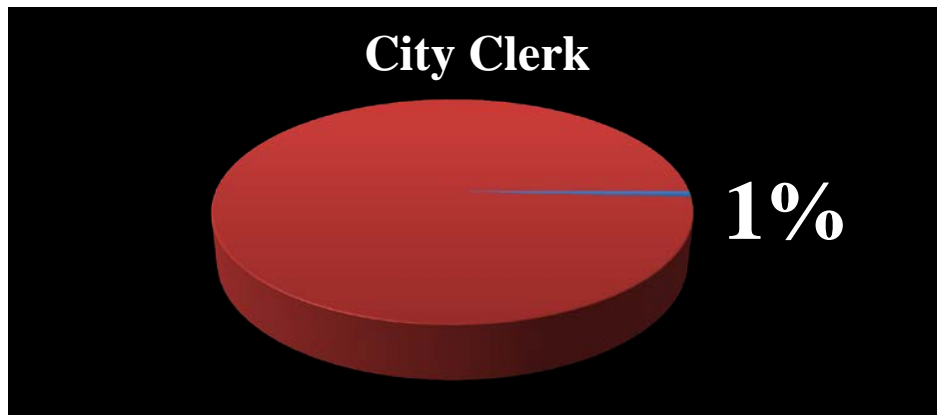
## Capital Items:

- No capital was requested this year for this department.

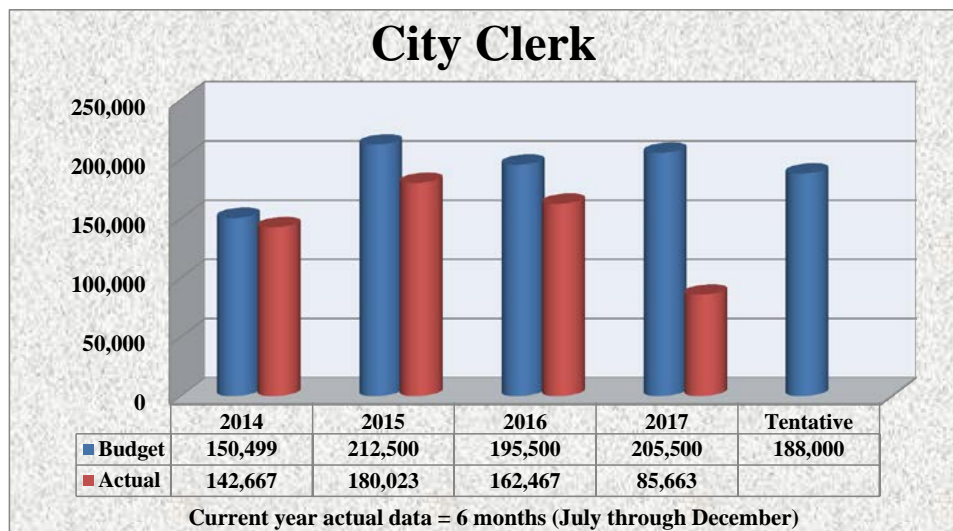
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	1.3	1.6	1.6	1.6	1.6
Filled	1.3	1.6	1.6	1.6	

## Percent of General Fund

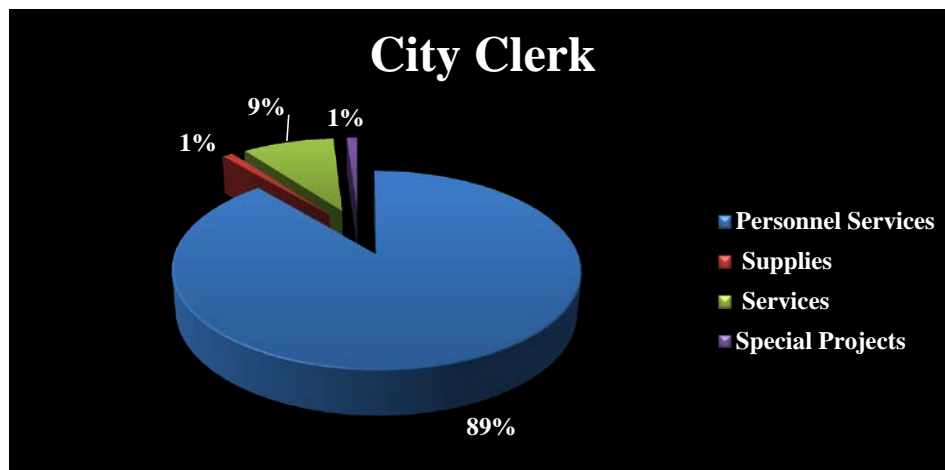


## Total Department Budget



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

## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	167,000	129,475	144,304	148,619	72,399
200	Supplies	2,000	389	1,197	1,106	191
300	Services	17,000	10,777	18,697	12,742	6,348
400	Special Projects	2,000	2,026	15,825	0	6,726
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
	<b>TOTAL</b>	<b>188,000</b>	142,667	180,023	162,467	85,663

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	131,000	103,717	115,885	119,752	58,391
120	HEALTH-LIFE-DENTAL INSURANCE	7,000	5,634	5,932	5,977	2,977
130	SOCIAL SECURITY CONTRIBUTION	9,000	6,433	7,200	7,455	3,639
131	MEDICARE CONTRIBUTION	2,000	1,505	1,684	1,743	851
132	ASRS CONTRIBUTION	15,000	11,400	12,856	13,141	6,460
140	WORKERS COMPENSATION	1,000	373	399	285	80
141	UNEMPLOYMENT INSURANCE	1,000	413	347	266	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	1,000	122	856	654	191
232	COMPUTER/PRINTER SUPPLIES	500	234	143	0	0
237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	402	0
249	OPERATING MATERIAL & SUPPLIES	500	34	199	50	0
312	LEGAL SERVICES	0	0	0	0	0
313	CONTRACTED SERVICES	4,500	500	450	265	2,297
329	RECORDING FEES	0	0	0	0	0
343	STORAGE FACILITY RENTAL	0	1,421	1,405	1,497	776
350	TRAVEL AND PER DIEM	500	0	0	0	33
351	CONFERENCE,SEMINAR & TRAINING	1,000	130	0	380	80
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	9,000	8,368	11,045	10,404	2,995
362	MAILING COST	1,000	142	5,773	40	12
370	DUES-MEMBERSHIPS-FEES	1,000	215	25	155	155
381	CELL PHONE/PAGER EXPENSE	0	0	0	0	0
431	ELECTION	2,000	2,026	15,825	0	6,726
	<b>TOTALS</b>	<b>188,000</b>	142,667	180,023	162,467	85,663

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
128,999	145,000	153,000	163,000	162,000	167,000	4,000	2%
2,500	2,500	2,500	2,500	2,000	2,000	(500)	-20%
19,000	20,000	20,000	20,000	17,000	17,000	(3,000)	-15%
0	45,000	20,000	20,000	2,000	2,000	(18,000)	-90%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
150,499	212,500	195,500	205,500	183,000	188,000	(17,500)	-9%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
103,328	113,000	120,000	128,000	130,275	131,000	3,000	2%
5,643	6,000	6,000	7,000	6,195	7,000	0	0%
5,786	7,000	8,000	8,000	8,077	9,000	1,000	13%
1,353	2,000	2,000	2,000	1,889	2,000	0	0%
10,490	13,000	14,000	15,000	14,367	15,000	0	0%
239	1,000	1,000	1,000	335	1,000	0	0%
517	1,000	1,000	1,000	517	1,000	0	0%
1,643	2,000	1,000	1,000	345	1,000	0	0%
1,500	1,500	1,500	1,500	1,000	1,000	(500)	-33%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
1,000	2,000	2,000	2,000	4,500	4,500	2,500	125%
500	500	0	0	0	0	0	0%
1,500	1,500	2,000	2,000	0	0	(2,000)	-100%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	1,000	1,000	(1,000)	-50%
1,500	1,500	1,500	1,500	0	0	(1,500)	-100%
10,000	10,000	10,000	10,000	9,000	9,000	(1,000)	-10%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	45,000	20,000	20,000	2,000	2,000	(18,000)	-90%
150,499	212,500	195,500	205,500	183,000	188,000	(17,500)	-9%



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# SAFETY



City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# SAFETY

## Net Change from Previous Budget:

21,000	7%
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## Significant Changes:

- Increase in insurance premiums due to inclusion of new City Hall.



## Capital Items:

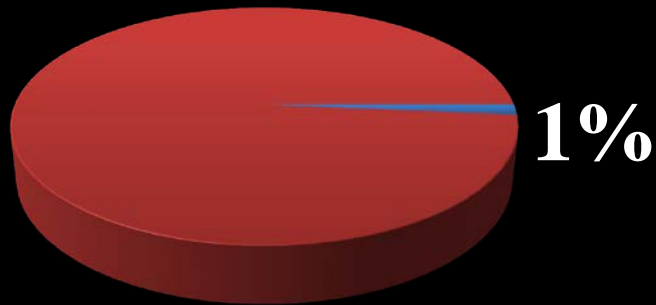
- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

## Percent of General Fund

### Safety & Loss Control



## Total Department Budget

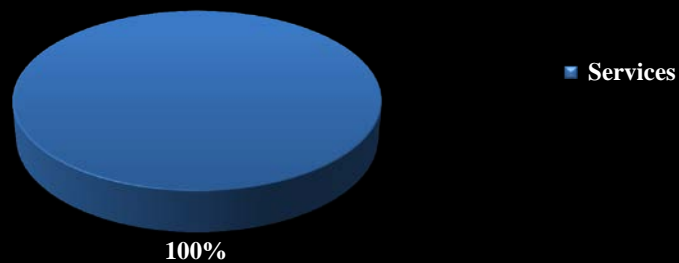
### Safety & Loss



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

## FY 2018 Budgeted Expenses

### Safety & Loss



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	325,000	235,294	265,916	276,908	221,845
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
	<b>TOTAL</b>	<b>325,000</b>	235,294	265,916	276,908	221,845

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
314	LIABILITY INSURANCE	310,000	223,548	258,984	266,908	219,405
332	CLAIMS	15,000	11,746	6,932	10,000	2,440
	<b>TOTALS</b>	<b>325,000</b>	235,294	265,916	276,908	221,845

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
255,000	290,000	304,000	304,000	325,000	325,000	21,000	7%
0	0	0	0	0	0	0	0%
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	290,000	304,000	304,000	325,000	325,000	21,000	7%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
240,000	275,000	289,000	289,000	310,000	310,000	21,000	7%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
255,000	290,000	304,000	304,000	325,000	325,000	21,000	7%



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# ADMINISTRATION



City of  
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City Manager  
Draft Budget



# ADMINISTRATION

## Net Change from Previous Budget:

253,000	24%
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## Significant Changes:

- \$30,000 budgeted for salary study.
- \$200,000 for potential development/redevelopment opportunities.



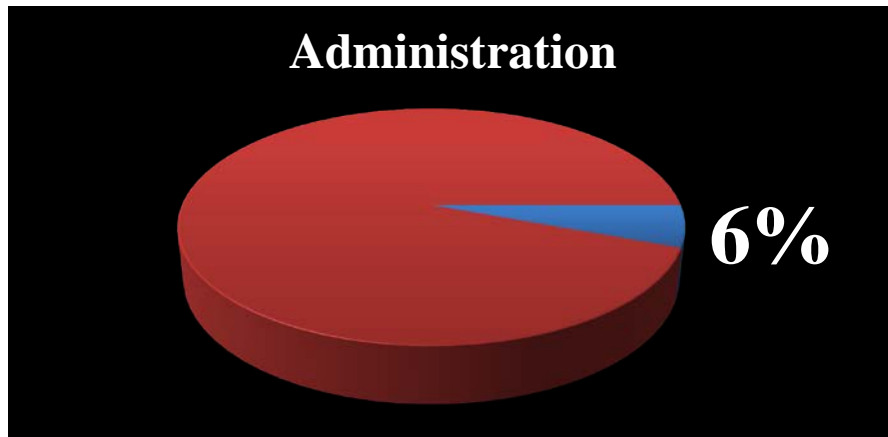
## Capital Items:

- No capital was requested this year for this department.

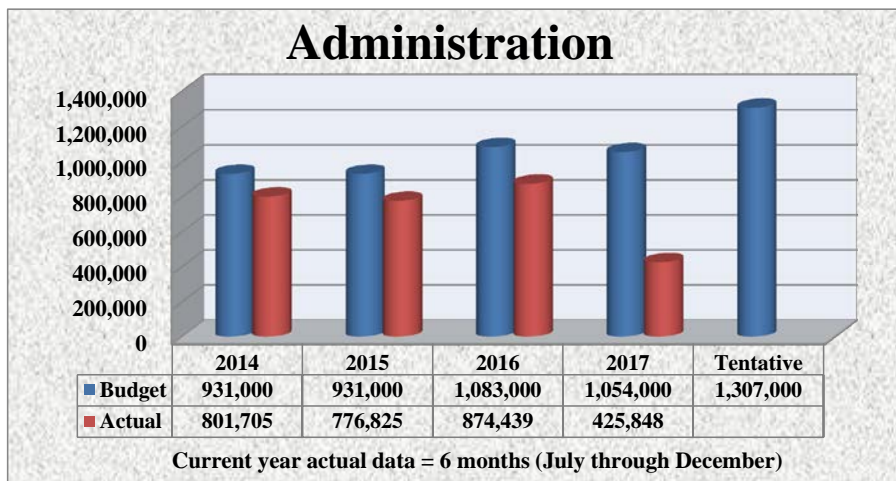
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	2014	2015	2016	2017	2018
Authorized	6	6	6	6	6
Filled	4	6	6	5	

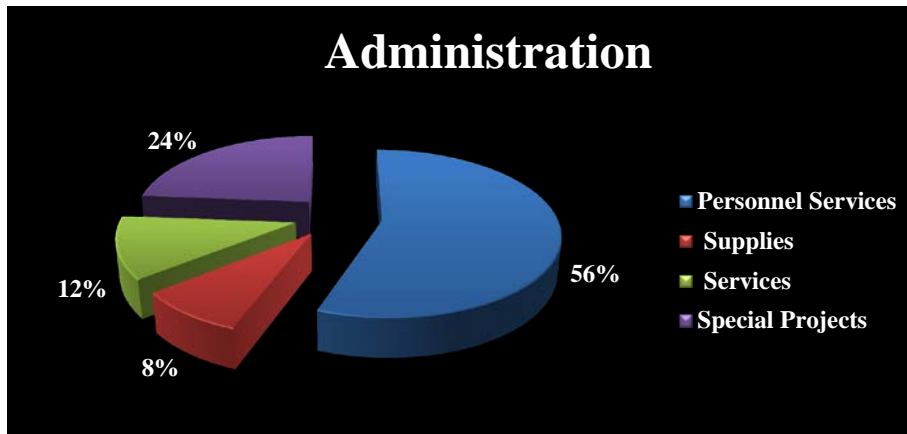
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2014	2015	2016	2017	
100	Personnel Services	728,000	519,118	624,322	677,292	326,166
200	Supplies	112,000	60,823	15,023	12,942	6,822
300	Services	157,000	117,974	62,104	81,856	41,692
400	Special Projects	310,000	73,817	75,376	102,350	51,169
600	Capital Outlay/Projects	0	29,973	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>1,307,000</b>	801,705	776,825	874,439	425,848

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2014	2015	2016	2017	
110	SALARIES AND WAGES	552,000	399,416	469,340	518,278	251,363
117	COMPTIME	0	0	0	8	0
120	HEALTH-LIFE-DENTAL INSURANCE	46,000	43,848	52,456	44,945	21,500
130	SOCIAL SECURITY CONTRIBUTION	30,000	21,662	25,458	27,623	11,383
131	MEDICARE CONTRIBUTION	8,000	5,656	6,636	7,343	3,564
132	ASRS CONTRIBUTION	64,000	46,064	53,955	59,415	28,858
134	DEFERRED COMPENSATION	20,000	0	13,658	17,765	9,149
140	WORKERS COMPENSATION	2,000	1,440	1,604	943	349
141	UNEMPLOYMENT INSURANCE	2,000	1,033	1,215	972	0
142	AZ JOB TRAINING TAX	4,000	0	0	0	0
199	LABOR DISTRIBUTION	0	0	0	0	0
211	FUEL AND LUBRICANTS	83,500	1,210	1,723	1,184	337
218	VENDING MACHINE EXPENSES	0	545	479	347	93
227	CONFERENCE ROOM	2,000	1,039	1,191	488	226
230	OFFICE SUPPLIES	6,000	2,542	4,456	5,170	1,691
232	COMPUTER/PRINTER SUPPLIES	1,500	210	1,175	0	0
237	EQUIPMENT/FURNITURE PURCHASE	6,000	43,248	2,491	0	0
241	VEHICLE ALLOWANCE	0	12	0	8	0
245	BUILDING/DATA UPGRADES	0	0	0	0	0
248	SOFTWARE PURCHASE	3,500	0	3,172	1,000	3,144
249	OPERATING MATERIAL & SUPPLIES	4,000	9,978	335	1,780	125
251	COMPUTER/PRINTER MAINTENANCE	1,000	952	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	1,500	901	0	0	0
254	COPIER USAGE/SUPPLIES/MAINTENANCE	3,000	186	0	2,965	1,205
311	PROFESSIONAL SERVICES	82,000	35,271	6,773	29,324	16,038
335	DELIVERY SERVICES	0	0	0	0	0
342	RECRUITMENT EXPENSES	0	0	0	0	0
343	STORAGE FACILITY RENTAL	0	0	0	0	0
350	TRAVEL AND PER DIEM	8,000	6,359	8,231	8,578	2,731
351	CONFERENCE, SEMINAR & TRAINING	5,000	2,027	2,680	1,415	0
360	PRINTING COST	21,000	3,225	3,092	1,076	620
361	PUBLISHING/ADVERTISEMENT	2,000	0	458	670	702
362	MAILING COST	30,000	28,153	29,434	30,626	20,057
370	DUES-MEMBERSHIPS-FEES	5,000	38,524	4,894	6,374	688
371	SUBSCRIPTIONS	2,000	842	1,172	1,198	295
380	TELEPHONE	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	2,000	3,574	5,370	2,594	561
410	SPECIAL EVENTS	310,000	73,817	75,376	102,350	51,169
617	EQUIPMENT PURCHASE	0	0	0	0	0
650	VEHICLE PURCHASE	0	29,973	0	0	0
	<b>TOTALS</b>	<b>1,307,000</b>	801,705	776,825	874,439	425,848

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
609,000	684,000	731,500	707,000	723,030	728,000	21,000	3%
31,000	32,500	112,000	113,500	112,000	112,000	(1,500)	-1%
191,000	114,500	129,500	123,500	127,000	157,000	33,500	27%
100,000	100,000	110,000	110,000	110,000	310,000	200,000	182%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
931,000	931,000	1,083,000	1,054,000	1,072,030	1,307,000	253,000	24%

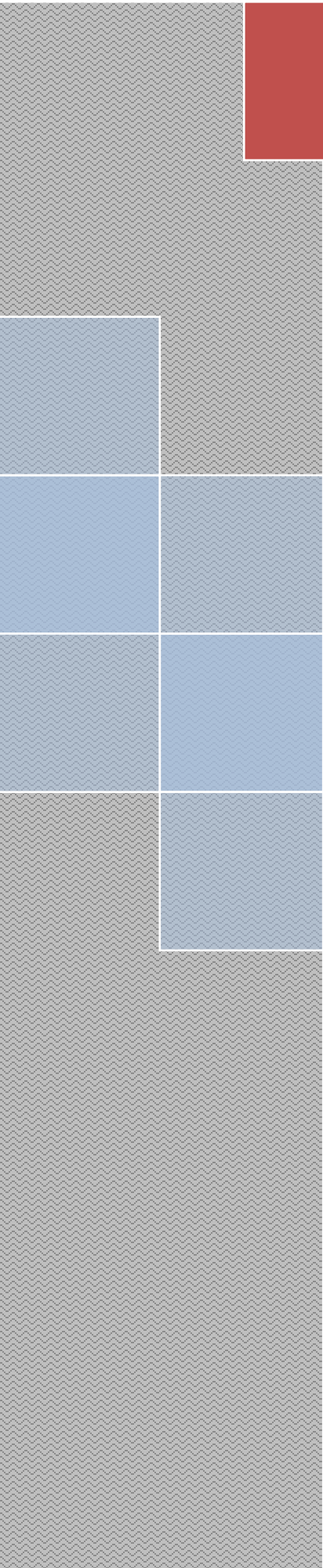
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
460,589	517,000	539,000	538,000	551,125	552,000	14,000	3%
0	0	0	0	0	0	0	0%
56,670	60,000	66,000	43,000	45,623	46,000	3,000	7%
25,484	29,000	29,000	29,000	29,198	30,000	1,000	3%
6,679	8,000	8,000	8,000	7,991	8,000	0	0%
53,152	60,000	62,000	62,000	63,379	64,000	2,000	3%
0	2,000	18,500	19,000	19,030	20,000	1,000	5%
1,180	2,000	2,000	2,000	1,415	2,000	0	0%
1,550	2,000	2,000	2,000	1,550	2,000	0	0%
3,696	4,000	5,000	4,000	3,717	4,000	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	83,500	83,500	83,500	83,500	0	0%
2,000	2,000	1,000	1,000	0	0	(1,000)	-100%
2,000	2,000	1,500	2,000	2,000	2,000	0	0%
6,000	6,000	6,000	8,000	6,000	6,000	(2,000)	-25%
2,500	2,500	2,500	1,500	1,500	1,500	0	0%
7,000	7,000	7,000	7,000	6,000	6,000	(1,000)	-14%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	3,500	3,500	3,500	3,500	0	0%
3,000	3,000	2,000	2,000	4,000	4,000	2,000	100%
1,000	1,500	1,000	1,000	1,000	1,000	0	0%
1,000	2,000	1,500	1,500	1,500	1,500	0	0%
2,500	2,500	2,500	2,500	3,000	3,000	500	20%
96,000	37,000	60,000	60,000	52,000	82,000	22,000	37%
1,000	1,000	500	500	0	0	(500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	8,000	5,000	8,000	8,000	3,000	60%
4,000	4,000	4,000	5,000	5,000	5,000	0	0%
9,000	9,000	9,000	5,000	21,000	21,000	16,000	320%
500	500	500	3,000	2,000	2,000	(1,000)	-33%
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
38,000	20,000	10,000	10,000	5,000	5,000	(5,000)	-50%
500	1,000	500	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	3,000	2,000	2,000	(1,000)	-33%
100,000	100,000	110,000	110,000	110,000	310,000	200,000	182%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
931,000	931,000	1,083,000	1,054,000	1,072,030	1,307,000	253,000	24%



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# LEGAL



City of  
**EL MIRAGE**

Arizona

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City Manager  
Draft Budget



# LEGAL

## Net Change from Previous Budget:

(100,500)	-9%
-----------	-----

## Significant Changes:

- Increase in liability insurance due to consolidation of legal costs from all departments into Legal department.
- Decrease of \$144,000 in County Jail Housing costs.



## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	1	1	1	1	1
Filled	0	0	0	0	

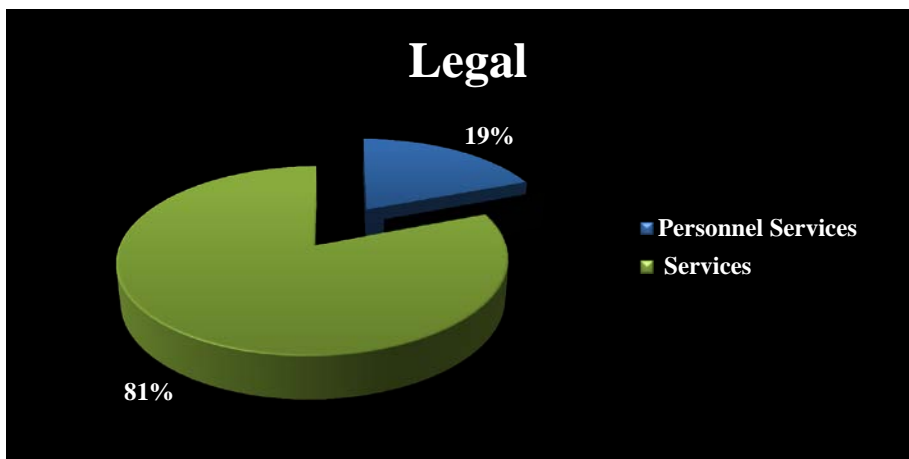
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	193,000	42,940	0	0	0
200	Supplies	0	0	0	0	0
300	Services	812,500	447,951	436,557	424,488	227,192
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
	<b>TOTAL</b>	<b>1,005,500</b>	490,890	436,557	424,488	227,192

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	149,000	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	13,000	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	7,000	0	0	0	0
131	MEDICARE CONTRIBUTION	3,000	0	0	0	0
132	ASRS CONTRIBUTION	18,000	0	0	0	0
140	WORKERS COMPENSATION	1,000	0	0	0	0
141	UNEMPLOYMENT INSURANCE	1,000	0	0	0	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
199	LABOR DISTRIBUTION	0	42,940	0	0	0
312	LEGAL SERVICES	74,500	140,031	155,342	154,582	76,547
315	PUBLIC DEFENDER SERVICES	4,000	2,450	850	300	900
316	PROSECUTER SERVICES	115,000	112,292	115,000	115,000	57,500
321	COUNTY JAIL HOUSING	225,000	178,156	152,073	141,416	80,771
347	PRISONER TRANSPORTATION COSTS	0	0	0	0	0
358	ECONOMIC DEV. REIMBURSEMENT	379,000	14,837	13,103	13,000	0
375	PROPERTY TAX	15,000	186	190	190	11,474
	<b>TOTALS</b>	<b>1,005,500</b>	490,890	436,557	424,488	227,192

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
196,998	193,000	196,000	193,000	188,000	193,000	0	0%
0	0	0	0	0	0	0	0%
619,000	624,000	913,000	913,000	812,500	812,500	(100,500)	-11%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
815,998	817,000	1,109,000	1,106,000	1,000,500	1,005,500	(100,500)	-9%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
144,102	149,000	152,000	149,000	148,429	149,000	0	0%
11,306	13,000	13,000	13,000	12,845	13,000	0	0%
6,826	7,000	7,000	7,000	6,826	7,000	0	0%
2,089	3,000	3,000	3,000	2,152	3,000	0	0%
16,629	18,000	18,000	18,000	17,069	18,000	0	0%
369	1,000	1,000	1,000	381	1,000	0	0%
258	1,000	1,000	1,000	258	1,000	0	0%
419	1,000	1,000	1,000	39	1,000	0	0%
15,000	0	0	0	0	0	0	0%
20,000	20,000	20,000	20,000	74,500	74,500	54,500	273%
10,000	10,000	10,000	10,000	4,000	4,000	(6,000)	-60%
110,000	115,000	120,000	120,000	115,000	115,000	(5,000)	-4%
459,000	459,000	369,000	369,000	225,000	225,000	(144,000)	-39%
0	0	0	0	0	0	0	0%
19,000	19,000	379,000	379,000	379,000	379,000	0	0%
1,000	1,000	15,000	15,000	15,000	15,000	0	0%
815,998	817,000	1,109,000	1,106,000	1,000,500	1,005,500	(100,500)	-9%



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# HUMAN RESOURCES



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# HUMAN RESOURCES

## Net Change from Previous Budget:

9,000	2%
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## Significant Changes:

- Increase due consolidation of medical/drug exam costs into HR.

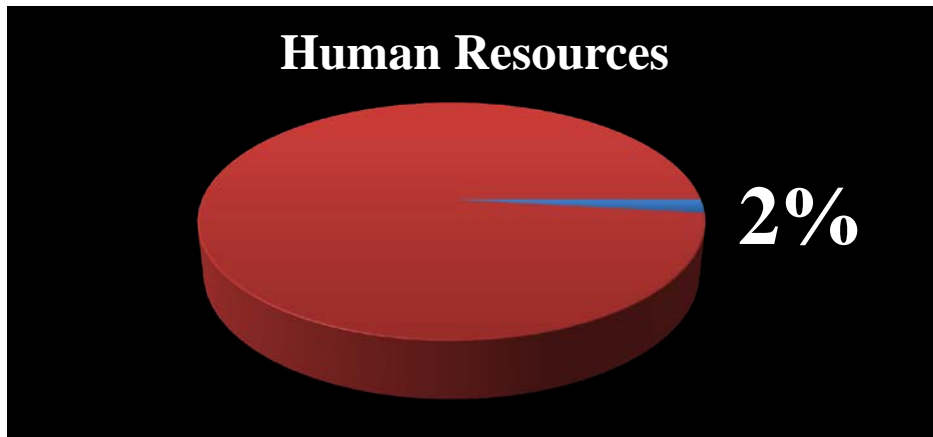
## Capital Items:

- No capital was requested this year for this department.

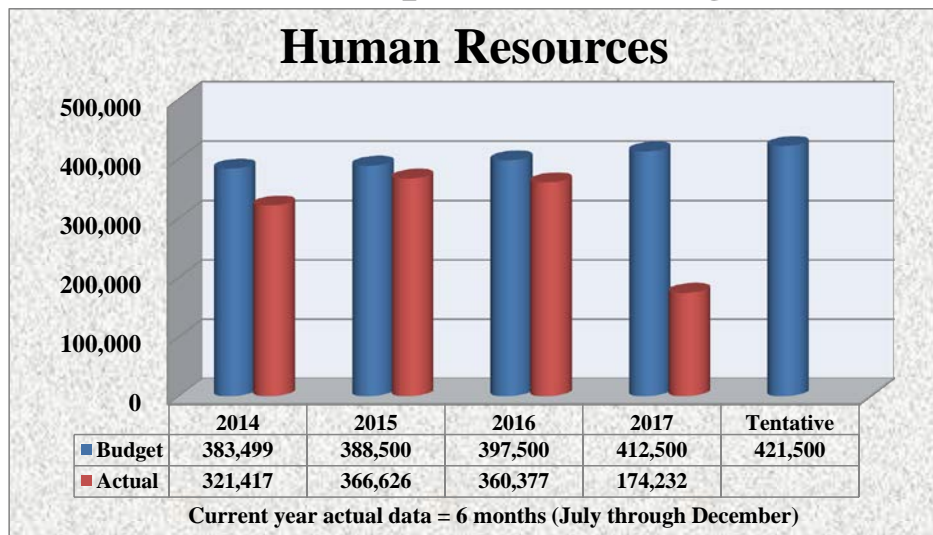
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	2	3	3	3	3
Filled	2	3	3	3	

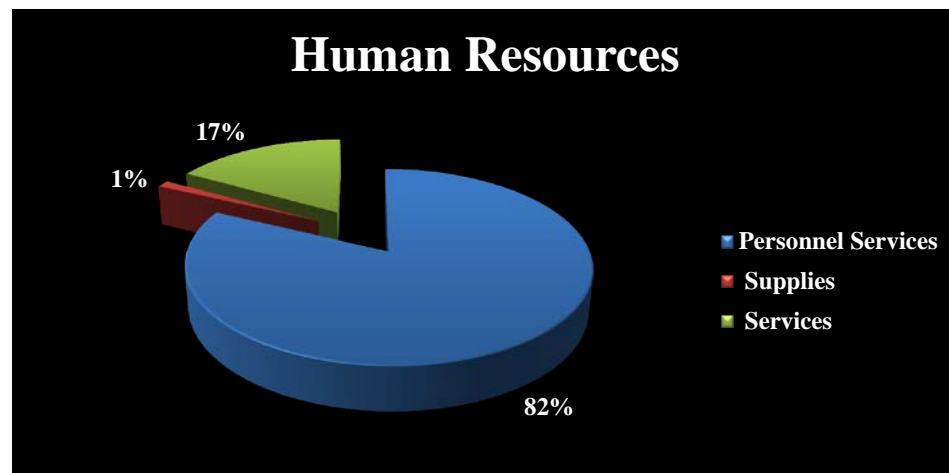
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2014	2015	2016	2017	
100	Personnel Services	346,000	275,707	307,275	318,321	155,362
200	Supplies	5,000	3,521	3,521	4,208	865
300	Services	70,500	41,694	55,411	31,202	15,855
400	Special Projects	0	495	420	266	2,151
600	Capital Outlay/Projects	0	0	0	6,381	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>421,500</b>	<b>321,417</b>	<b>366,626</b>	<b>360,377</b>	<b>174,232</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2014	2015	2016	2017	
110	SALARIES AND WAGES	266,000	215,536	236,907	246,553	120,356
120	HEALTH-LIFE-DENTAL INSURANCE	26,000	17,263	23,744	23,939	11,936
130	SOCIAL SECURITY CONTRIBUTION	16,000	13,217	14,287	15,047	7,363
131	MEDICARE CONTRIBUTION	4,000	3,091	3,341	3,519	1,722
132	ASRS CONTRIBUTION	31,000	24,834	27,473	28,280	13,818
140	WORKERS COMPENSATION	1,000	773	827	584	166
141	UNEMPLOYMENT INSURANCE	1,000	993	696	399	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	3,000	2,567	2,102	1,269	671
232	COMPUTER/PRINTER SUPPLIES	1,000	0	273	486	64
237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	1,169	0
248	SOFTWARE PURCHASE	0	0	0	0	0
254	COPIER USAGE/SUPPLYS/MAINTENANCE	1,000	954	1,146	1,285	130
311	PROFESSIONAL SERVICES	10,000	8,751	7,991	8,276	6,454
312	LEGAL SERVICES	0	10,418	23,333	207	0
313	CONTRACTED SERVICES	9,500	3,246	8,345	6,273	4,338
320	MEDICAL/DRUG EXAMS & TESTING	33,000	8,241	4,190	3,458	525
335	DELIVERY SERVICES	0	0	0	0	0
342	RECRUITMENT EXPENSES	7,000	8,861	7,526	5,982	4,317
343	STORAGE FACILITY RENTAL	0	0	0	0	0
350	TRAVEL AND PER DIEM	0	0	0	8	0
351	CONFERENCE,SEMINAR & TRAINING	2,000	368	327	268	0
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	3,000	1,695	3,430	1,050	0
362	MAILING COST	500	115	119	89	100
370	DUES-MEMBERSHIPS-FEES	5,500	0	150	5,200	0
380	TELEPHONE EXPENSE	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	0	0	0	391	121
442	EMPLOYEE WELLNESS PROGRAM	0	495	420	266	2,151
443	NEW EMPLOYEE ORIENTATIONS	0	0	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	0	6,381	0
	<b>TOTALS</b>	<b>421,500</b>	<b>321,417</b>	<b>366,626</b>	<b>360,377</b>	<b>174,232</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
306,999	312,000	321,000	336,000	342,000	346,000	10,000	3%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
70,000	70,000	71,000	71,000	43,500	70,500	(500)	-1%
1,500	1,500	500	500	0	0	(500)	-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%
383,499	388,500	397,500	412,500	390,500	421,500	9,000	2%

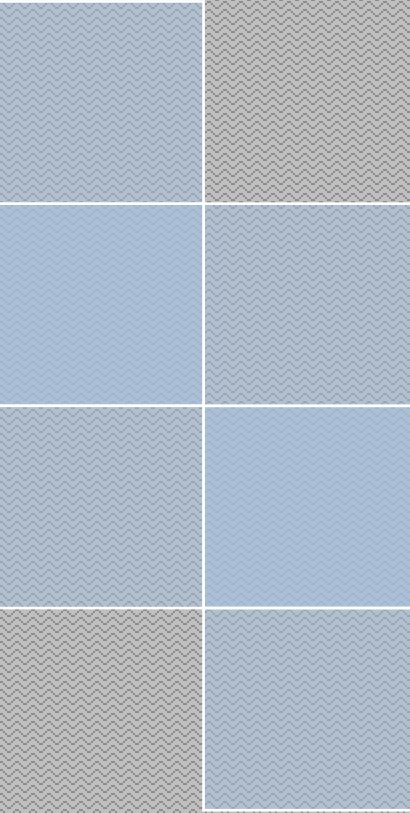
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
232,790	238,000	245,000	258,000	265,015	266,000	8,000	3%
28,068	23,000	24,000	24,000	25,015	26,000	2,000	8%
14,433	15,000	15,000	16,000	15,552	16,000	0	0%
3,375	4,000	4,000	4,000	3,843	4,000	0	0%
26,864	28,000	29,000	30,000	30,477	31,000	1,000	3%
596	1,000	1,000	1,000	681	1,000	0	0%
775	1,000	1,000	1,000	775	1,000	0	0%
98	2,000	2,000	2,000	643	1,000	(1,000)	-50%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
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%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
30,000	30,000	30,000	30,000	0	0	(30,000)	-100%
7,000	7,000	8,500	8,500	9,500	9,500	1,000	12%
6,000	6,000	6,000	6,000	6,000	33,000	27,000	450%
500	500	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	1,000	1,000	2,000	2,000	1,000	100%
500	500	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
1,000	1,000	500	500	500	500	0	0%
5,000	5,000	5,000	5,000	5,500	5,500	500	10%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	500	500	0	0	(500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
383,499	388,500	397,500	412,500	390,500	421,500	9,000	2%



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# FINANCE



City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# FINANCE

## Net Change from Previous Budget:

11,500	2%
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## Significant Changes:

- Increase mainly due to upgrade for software Caselle and citywide wage increase.

## Capital Items:

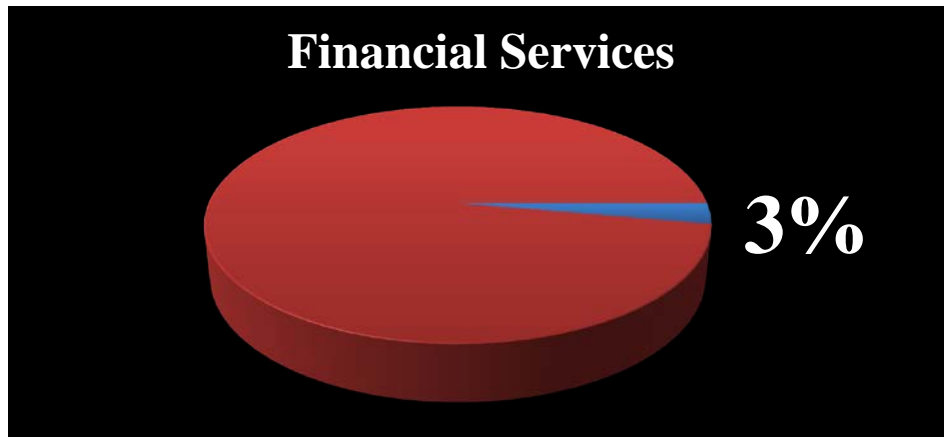
- No capital was requested this year for this department.



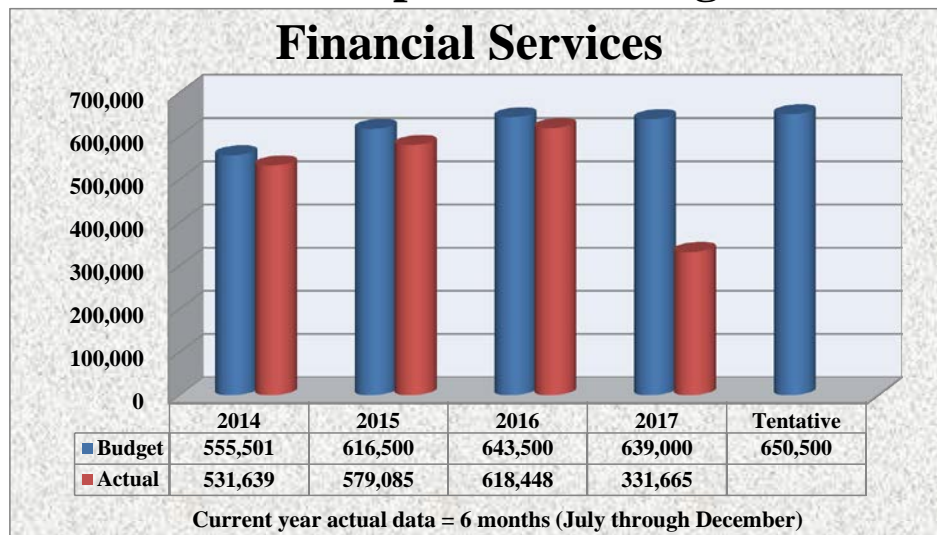
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	4	4.5	4.5	3.5	3.5
Filled	4	4.5	4.5	3.5	

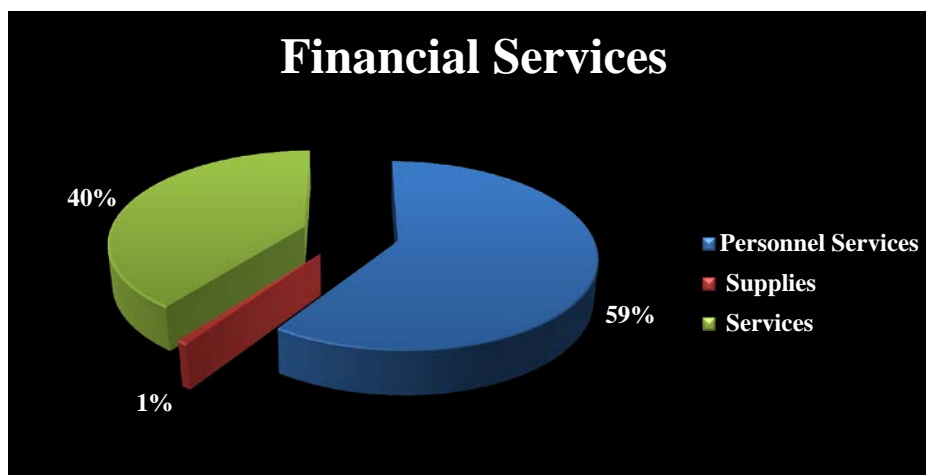
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	387,000	369,294	415,808	451,872	172,567
200	Supplies	5,000	2,617	7,310	5,118	706
300	Services	258,500	159,728	155,967	161,458	158,392
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
<b>TOTAL</b>		<b>650,500</b>	<b>531,639</b>	<b>579,085</b>	<b>618,448</b>	<b>331,665</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	297,000	288,421	318,835	346,054	134,462
111	OVERTIME	0	0	0	39	0
117	COMPTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	27,747	37,343	42,101	14,998
130	SOCIAL SECURITY CONTRIBUTION	16,000	16,234	18,054	19,671	6,527
131	MEDICARE CONTRIBUTION	5,000	4,035	4,441	4,834	1,871
132	ASRS CONTRIBUTION	32,000	30,783	34,985	37,724	14,524
140	WORKERS COMPENSATION	1,000	1,041	1,075	784	185
141	UNEMPLOYMENT INSURANCE	2,000	1,032	1,075	665	0
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	4,000	2,175	5,611	3,016	654
232	COMPUTER/PRINTER SUPPLIES	1,000	291	647	0	0
237	EQUIPMENT/FURNITURE PURCHASE	0	0	564	0	0
248	SOFTWARE PURCHASE	0	0	488	2,000	0
249	OPERATING MATERIAL & SUPPLIES	0	151	0	102	52
311	PROFESSIONAL SERVICES	175,000	91,378	89,888	90,119	106,083
313	CONTRACTED SERVICES	0	0	0	0	0
317	AUDIT/CONSULTING SERVICES	44,000	36,135	38,935	38,435	34,000
325	TECH/SOFTWARE SUPPORT	15,000	7,670	8,408	8,888	9,126
343	STORAGE FACILITY RENTAL	0	1,401	1,440	1,606	861
350	TRAVEL AND PER DIEM	4,000	0	395	3,497	1,479
351	CONFERENCE,SEMINAR & TRAINING	2,500	1,040	2,403	2,049	1,072
360	PRINTING COST	2,000	87	0	743	585
361	PUBLISHING/ADVERTISEMENT	0	5,068	0	0	168
362	MAILING COST	1,500	1,312	1,139	1,288	572
370	DUES-MEMBERSHIPS-FEES	500	400	542	508	0
374	BANK CHARGES/ACCT ANALYSIS	14,000	12,983	12,624	10,959	4,036
376	LATE FEES	0	20	0	0	0
377	MISCELLANEOUS EXPENSES	0	2,122	193	3,353	411
380	TELEPHONE EXPENSE	0	112	0	12	0
<b>TOTALS</b>		<b>650,500</b>	<b>531,639</b>	<b>579,085</b>	<b>618,448</b>	<b>331,665</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
377,001	434,000	456,000	379,000	383,000	387,000	8,000	2%
4,500	4,500	5,000	4,000	5,000	5,000	1,000	25%
174,000	178,000	182,500	256,000	258,500	258,500	2,500	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%
555,501	616,500	643,500	639,000	646,500	650,500	11,500	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
293,305	325,000	345,000	290,000	296,056	297,000	7,000	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
27,793	42,000	42,000	31,000	31,720	32,000	1,000	3%
16,642	19,000	20,000	16,000	15,578	16,000	0	0%
4,253	5,000	5,000	5,000	4,293	5,000	0	0%
30,998	36,000	38,000	32,000	31,869	32,000	0	0%
752	1,000	1,000	1,000	760	1,000	0	0%
1,292	2,000	2,000	2,000	1,034	2,000	0	0%
1,966	4,000	3,000	2,000	1,691	2,000	0	0%
2,500	2,500	3,000	3,000	4,000	4,000	1,000	33%
2,000	2,000	2,000	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	0	0	0	0	0	0	0%
105,000	105,000	104,000	175,000	175,000	175,000	0	0%
0	0	0	0	0	0	0	0%
36,500	38,500	41,000	44,000	44,000	44,000	0	0%
10,000	10,000	10,000	11,000	15,000	15,000	4,000	36%
1,500	1,500	1,500	2,000	0	0	(2,000)	-100%
500	500	2,500	1,500	4,000	4,000	2,500	167%
500	3,000	6,000	5,500	2,500	2,500	(3,000)	-55%
3,000	3,000	1,500	1,000	2,000	2,000	1,000	100%
0	0	0	0	0	0	0	0%
2,500	2,000	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
14,000	14,000	14,000	14,000	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%
555,501	616,500	643,500	639,000	646,500	650,500	11,500	2%



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# INFORMATION TECHNOLOGY



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# INFORMATION TECHNOLOGY

## Net Change from Previous Budget:

2,000	<1%
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## Significant Changes:

- There were no significant changes to operations.



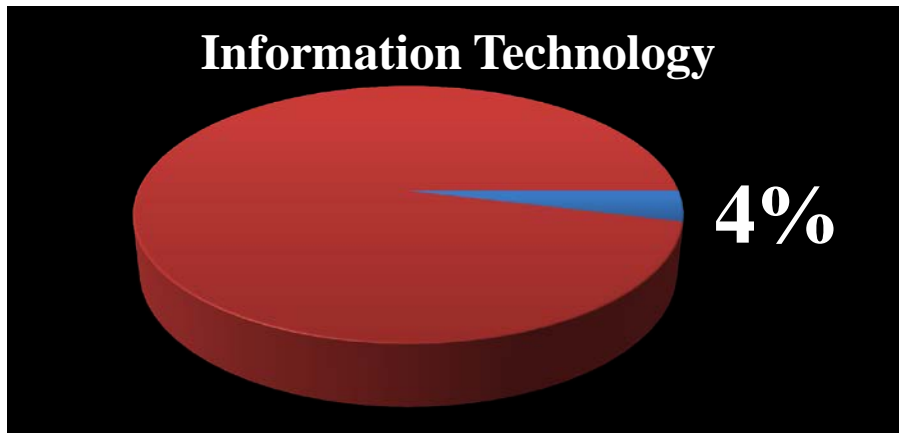
## Capital Items:

- No capital was requested this year for this department.

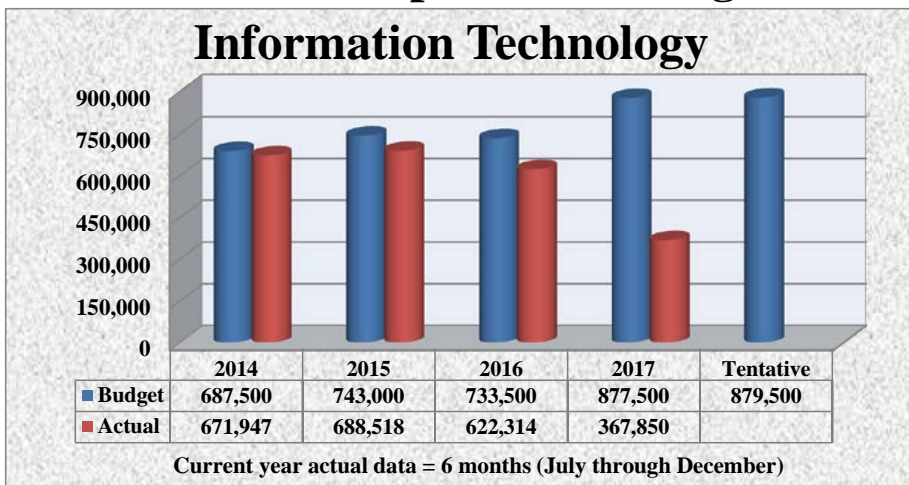
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	3	4	4	4	4
Filled	3	3	4	4	

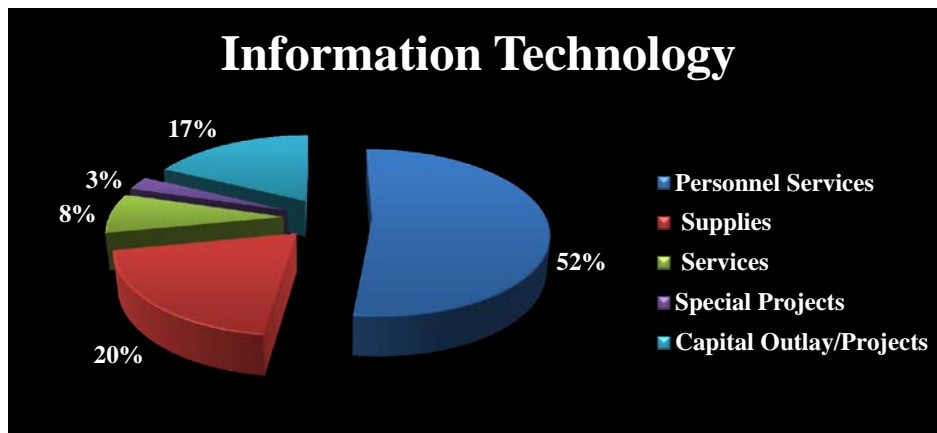
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	458,000	350,601	344,536	391,721	200,500
200	Supplies	174,500	196,401	209,948	149,974	104,614
300	Services	68,000	94,897	83,754	74,640	17,241
400	Special Projects	24,000	0	0	0	0
600	Capital Outlay/Projects	155,000	30,049	50,280	5,979	45,495
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>879,500</b>	671,947	688,518	622,314	367,850

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	348,000	264,828	257,418	302,385	154,638
111	OVERTIME	3,000	40	492	0	793
120	HEALTH-LIFE-DENTAL INSURANCE	33,000	33,419	35,483	30,556	15,373
130	SOCIAL SECURITY CONTRIBUTION	22,000	15,508	15,028	18,157	9,296
131	MEDICARE CONTRIBUTION	6,000	3,627	3,515	4,246	2,174
132	ASRS CONTRIBUTION	41,000	30,108	29,909	34,642	17,845
140	WORKERS COMPENSATION	1,000	2,369	2,171	1,030	380
141	UNEMPLOYMENT INSURANCE	2,000	702	521	706	0
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
211	FUEL & LUBRICANTS	500	243	151	380	26
213	SAFETY EQUIPMENT/SUPPLIES	0	0	0	0	0
230	OFFICE SUPPLIES	1,000	607	1,061	843	354
232	COMPUTER/PRINTER SUPPLIES	1,000	373	698	857	588
237	EQUIPMENT/FURNITURE PURCHASE	10,000	62,726	14,447	27,216	7,231
248	SOFTWARE PURCHASE	2,000	3,384	20,591	10,178	614
249	OPERATING MATERIAL & SUPPLIES	2,000	2,428	753	2,558	795
251	COMPUTER/PRINTER MAINTENANCE	2,000	1,732	2,093	770	0
253	VEHICLE MAINTENANCE/REPAIR	1,000	366	0	0	0
261	EQUIPMENT/MAINTENANCE CONTRACT	22,000	6,222	25,782	119	20,238
262	PHONE SYS/MAINTENANCE CONTRACT	23,000	2,104	22,130	0	17,236
263	DATA INFRASTRUCTURE SERVICE	70,000	83,962	86,229	64,460	31,402
265	SOFTWARE MAINT CONTRACT	40,000	32,256	36,014	42,592	26,131
311	PROFESSIONAL SERVICES	26,000	34,730	33,307	14,415	1,160
328	EQUIPMENT RENT/LEASES	6,500	9,994	6,044	3,774	1,767
350	TRAVEL AND PER DIEM	500	0	0	0	0
351	CONFERENCE, SEMINARS & TRAINING	4,000	418	3,651	2,721	350
376	LATE FEES/INTEREST CHARGES	0	0	0	0	0
380	TELEPHONE EXPENSE	28,000	44,510	36,796	51,028	13,045
381	CELL PHONE/PAGER EXPENSE	3,000	5,244	3,957	2,702	920
400	SPECIAL PROJECTS	24,000	0	0	0	0
661	BUILDING/DATA INFRAS. IMPROV.	125,000	0	0	0	0
617	EQUIPMENT PURCHASE	30,000	30,049	50,280	5,979	45,495
	<b>TOTALS</b>	<b>879,500</b>	671,947	688,518	622,314	367,850

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
340,000	408,000	448,000	458,000	454,000	458,000	0	0%
212,500	198,000	190,500	200,500	174,500	174,500	(26,000)	-13%
135,000	97,000	95,000	72,000	68,000	68,000	(4,000)	-6%
0	0	0	0	24,000	24,000	24,000	24000%
0	40,000	0	147,000	155,000	155,000	8,000	5%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
687,500	743,000	733,500	877,500	875,500	879,500	2,000	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
272,287	295,000	328,000	339,000	347,540	348,000	9,000	3%
0	0	0	3,000	3,000	3,000	0	0%
11,216	48,000	48,000	43,000	32,568	33,000	(10,000)	-23%
16,882	19,000	21,000	22,000	21,602	22,000	0	0%
3,948	5,000	5,000	5,000	5,083	6,000	1,000	20%
31,422	35,000	38,000	40,000	40,312	41,000	1,000	2%
1,945	2,000	3,000	1,000	893	1,000	0	0%
775	2,000	2,000	2,000	1,034	2,000	0	0%
1,525	2,000	3,000	3,000	1,968	2,000	(1,000)	-33%
1,000	500	500	500	500	500	0	0%
500	500	500	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	1,000	1,000	500	100%
6,000	6,000	10,000	10,000	10,000	10,000	0	0%
10,000	10,000	10,000	2,000	2,000	2,000	0	0%
12,500	5,000	3,000	2,000	2,000	2,000	0	0%
13,000	6,000	4,000	2,500	2,000	2,000	(500)	-20%
1,000	1,500	1,500	1,000	1,000	1,000	0	0%
27,000	27,000	25,000	24,000	22,000	22,000	(2,000)	-8%
5,000	25,000	15,000	15,000	23,000	23,000	8,000	53%
60,000	60,000	72,000	72,000	70,000	70,000	(2,000)	-3%
75,000	55,000	47,500	70,000	40,000	40,000	(30,000)	-43%
95,000	50,000	50,000	30,000	26,000	26,000	(4,000)	-13%
7,500	7,500	7,500	6,500	6,500	6,500	0	0%
0	500	500	500	500	500	0	0%
0	5,000	5,000	4,000	4,000	4,000	0	0%
0	0	0	0	0	0	0	0%
30,000	30,000	28,000	28,000	28,000	28,000	0	0%
2,500	4,000	4,000	3,000	3,000	3,000	0	0%
0	0	0	0	24,000	24,000	24,000	24000%
0	0	0	100,000	125,000	125,000	25,000	25%
0	40,000	0	47,000	30,000	30,000	(17,000)	-36%
687,500	743,000	733,500	877,500	875,500	879,500	2,000	0%



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# ECONOMIC DEVELOPMENT



City of  
**EL MIRAGE**  
Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager  
Draft Budget



# ECONOMIC DEVELOPMENT

## Net Change from Previous Budget:

123,000	123000%
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## Significant Changes:

- Separated from Community Development into its own department this year.



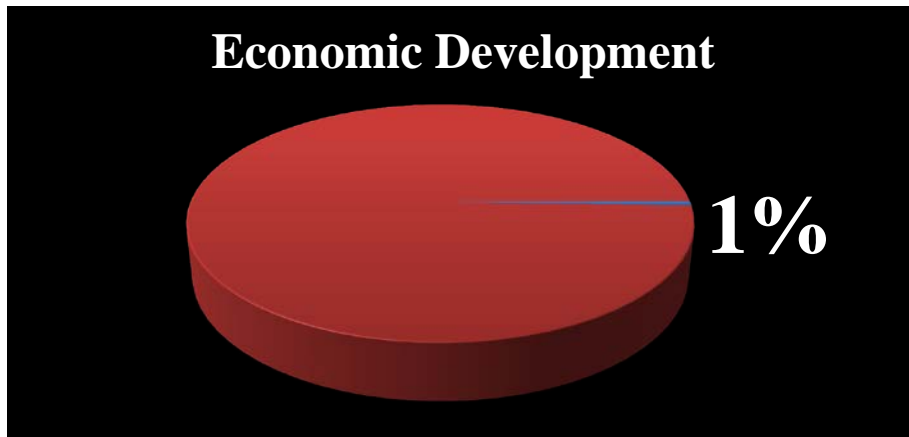
## Capital Items:

- No capital was requested this year for this department.

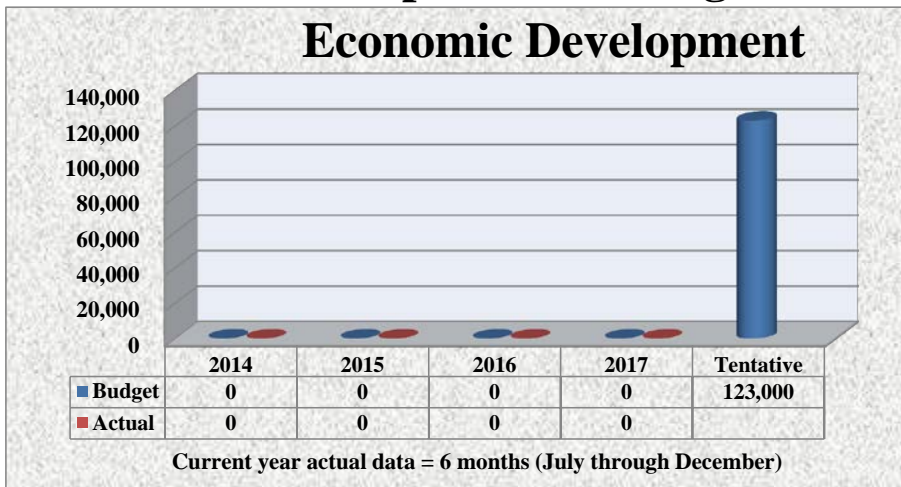
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	2014	2015	2016	2017	2018
Authorized	0	0	0	0	1
Filled	0	0	0	0	

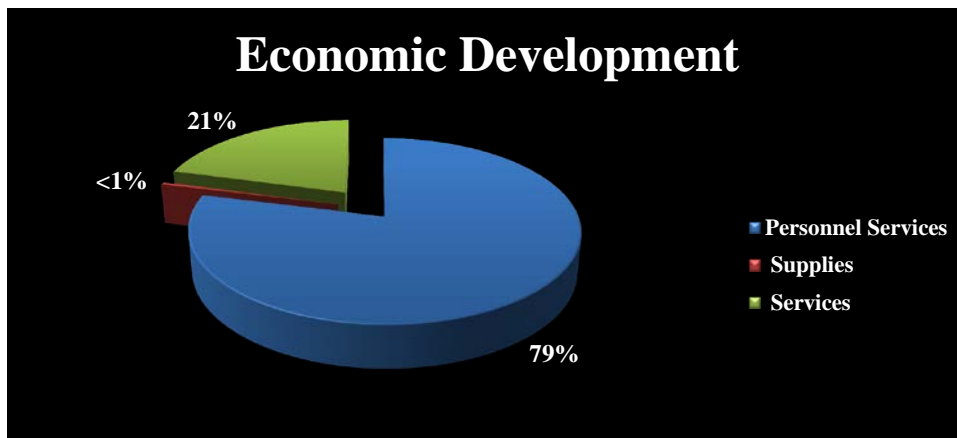
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	97,000	0	0	0	0
200	Supplies	500	0	0	0	0
300	Services	25,500	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
	<b>TOTAL</b>	<b>123,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	77,000	0	0	0	0
111	OVERTIME	0	0	0	0	0
117	COMPTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	1,000	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	5,000	0	0	0	0
131	MEDICARE CONTRIBUTION	2,000	0	0	0	0
132	ASRS CONTRIBUTION	9,000	0	0	0	0
140	WORKERS COMPENSATION	1,000	0	0	0	0
141	UNEMPLOYMENT INSURANCE	1,000	0	0	0	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	500	0	0	0	0
232	COMPUTER/PRINTER SUPPLIES	0	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	0	0
248	SOFTWARE PURCHASE	0	0	0	0	0
249	OPERATING MATERIAL & SUPPLIES	0	0	0	0	0
250	BUILDING MAINTENANCE/REPAIRS	0	0	0	0	0
251	COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0
254	COPIER USAGE/SUPPLIES/MAINTENANCE	0	0	0	0	0
266	POSTAGE EQUIP RENTAL FEES/MISC	0	0	0	0	0
311	PROFESSIONAL SERVICES	8,000	0	0	0	0
313	CONTRACTED SERVICES	0	0	0	0	0
317	AUDIT/CONSULTING SERVICES	0	0	0	0	0
325	TECH/SOFTWARE SUPPORT	0	0	0	0	0
343	STORAGE FACILITY RENTAL	0	0	0	0	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE,SEMINAR & TRAINING	500	0	0	0	0
353	TUITION REIMBURSEMENT	0	0	0	0	0
358	ECONOMIC DEV. REIMBURSEMENTS	0	0	0	0	0
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	0	0	0	0	0
362	MAILING COST	0	0	0	0	0
370	DUES-MEMBERSHIPS-FEES	17,000	0	0	0	0
377	MISCELLANEOUS EXPENSES	0	0	0	0	0
380	TELEPHONE EXPENSE	0	0	0	0	0
381	CELLPHONE/PAGER EXPENSE	0	0	0	0	0
	<b>TOTALS</b>	<b>123,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





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# RECREATION



City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# RECREATION

## Net Change from Previous Budget:

42,000	28%
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## Significant Changes:

- Additional \$50,000 to partner with YMCA

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

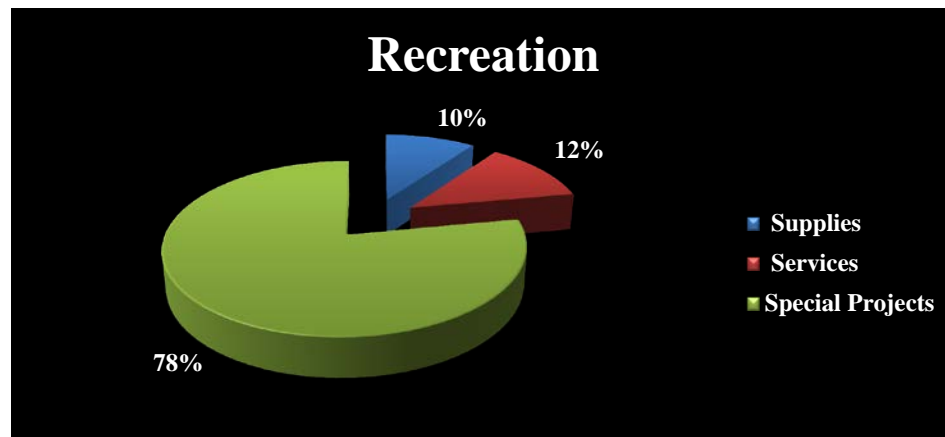
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	0	0	0	0	0
200	Supplies	19,000	18,445	21,050	4,827	1,796
300	Services	23,500	16,328	22,739	18,752	7,158
400	Special Projects	150,000	0	58,251	42,973	27,344
600	Capital Outlay/Projects	0	0	5,626	5,260	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>192,500</b>	<b>34,773</b>	<b>107,665</b>	<b>71,812</b>	<b>36,297</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
211	FUEL AND LUBRICANTS	2,000	1,232	684	838	47
239	SPORTS SUPPLIES	5,000	1,600	5,299	2,095	402
249	OPERATING MATERIAL & SUPPLIES	5,000	12,869	12,728	1,744	1,093
253	VEHICLE MAINTENANCE	5,000	2,744	2,339	0	0
269	EQUIPMENT MAINTENANCE/REPAIR	2,000	0	0	150	254
313	CONTRACTED SERVICES	5,000	0	7,078	7,334	3,103
341	SECURITY/ALARM SERVICE	500	377	0	423	0
361	PUBLISHING/ADVERTISEMENT	0	0	0	0	0
362	MAILING COST	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	1,000	639	999	553	153
382	BUILDING ELECTRICITY/GAS	15,000	13,514	13,828	9,347	3,433
383	TRASH SERVICE	1,000	648	0	0	0
384	EXTERMINATING SERVICE	1,000	1,151	834	1,094	469
410	SPECIAL EVENTS	150,000	0	58,251	42,973	27,344
414	ADULT EDUCATION EXPENSE	0	0	0	0	0
610	FIELD EQUIPMENT PURCHASE	0	0	5,626	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	0	5,260	0
	<b>TOTALS</b>	<b>192,500</b>	<b>34,773</b>	<b>107,665</b>	<b>71,812</b>	<b>36,297</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
39,500	39,500	19,000	19,000	19,000	19,000	0	0%
38,000	38,000	31,500	31,500	23,500	23,500	(8,000)	-25%
150,000	150,000	100,000	100,000	150,000	150,000	50,000	50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
227,500	227,500	150,500	150,500	192,500	192,500	42,000	28%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
3,000	3,000	2,000	2,000	2,000	2,000	0	0%
13,500	13,500	5,000	5,000	5,000	5,000	0	0%
15,000	15,000	5,000	5,000	5,000	5,000	0	0%
6,000	6,000	5,000	5,000	5,000	5,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
13,000	13,000	5,000	5,000	5,000	5,000	0	0%
500	500	500	500	500	500	0	0%
8,000	8,000	8,000	8,000	0	0	(8,000)	-100%
0	0	0	0	0	0	0	0%
1,500	1,500	1,000	1,000	1,000	1,000	0	0%
13,000	13,000	15,000	15,000	15,000	15,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
150,000	150,000	100,000	100,000	150,000	150,000	50,000	50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
227,500	227,500	150,500	150,500	192,500	192,500	42,000	28%



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# PARKS



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# PARKS

## Net Change from Previous Budget:

(36,000)	-4%
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### Significant Changes:

- Reduction to Park Improvements for completed projects.
- Decrease in benefits due to changes in health care coverage election.



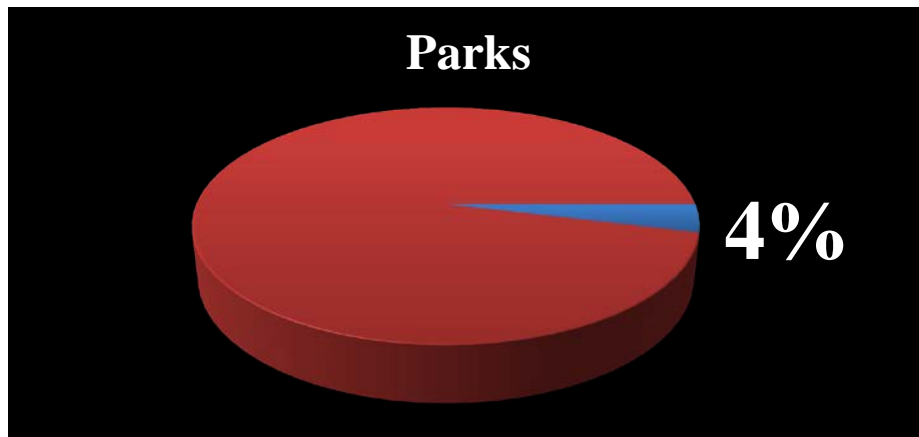
### Capital Items:

- No capital was requested this year for this department.

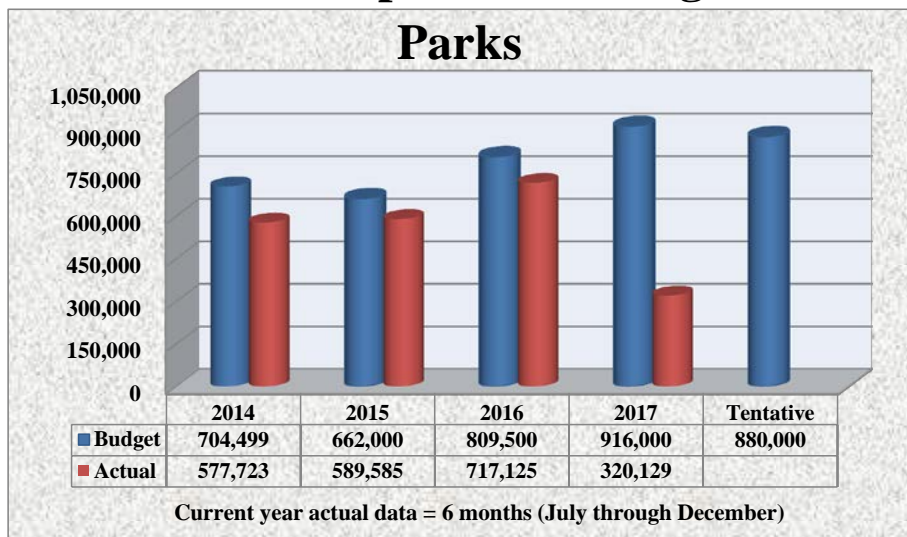
### Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	4.8	4.8	4.8	7.8	7.8
Filled	4	3.6	4.8	7.8	

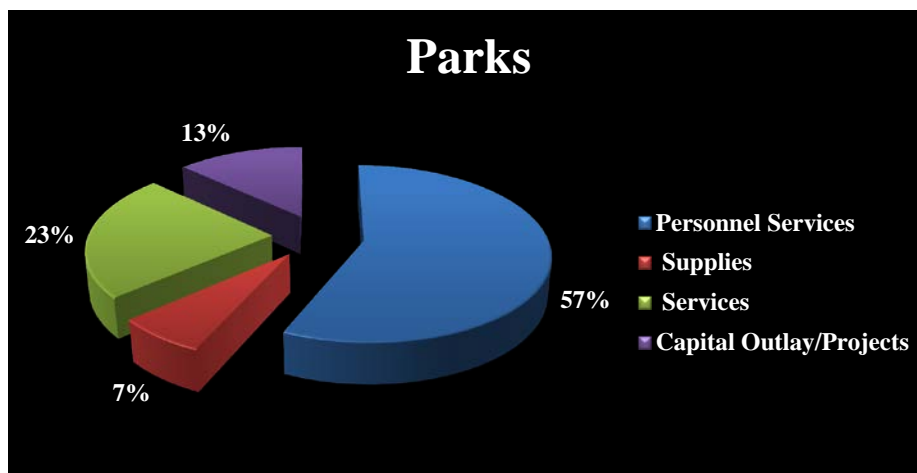
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2014	2015	2016	2017	
100	Personnel Services	499,000	237,099	213,007	319,398	195,946
200	Supplies	60,000	66,712	60,472	79,202	24,700
300	Services	206,000	182,134	199,146	211,143	82,566
400	Special Projects	0	91,778	38,865	0	0
600	Capital Outlay/Projects	115,000	0	78,095	107,382	16,918
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>880,000</b>	<b>577,723</b>	<b>589,585</b>	<b>717,125</b>	<b>320,129</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2014	2015	2016	2017	
110	SALARIES AND WAGES	336,000	163,536	154,590	214,469	131,160
111	OVERTIME	12,000	4,347	10,862	13,186	8,072
117	COMPTIME	0	71	0	0	163
120	HEALTH-LIFE-DENTAL INSURANCE	63,000	32,704	26,228	43,182	29,005
130	SOCIAL SECURITY CONTRIBUTION	22,000	9,816	9,702	13,283	8,107
131	MEDICARE CONTRIBUTION	6,000	2,296	2,269	3,107	1,896
132	ASRS CONTRIBUTION	37,000	15,890	14,970	22,830	14,629
140	WORKERS COMPENSATION	14,000	7,271	7,228	7,811	2,686
141	UNEMPLOYMENT INSURANCE	3,000	1,168	791	1,530	227
142	AZ JOB TRAINING TAX	6,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENTS	0	0	(9,910)	0	0
199	LABOR DISTRIBUTION	0	0	(3,721)	0	0
210	SMALL TOOLS/EQUIP/PARTS	3,000	3,232	3,314	1,204	1,446
211	FUEL AND LUBRICANTS	7,000	10,329	7,273	6,103	855
213	SAFETY EQUIPMENT/SUPPLIES	2,000	449	1,286	4,374	3,435
222	CHEMICAL EXPENSE	3,000	8,511	7,912	1,412	1,196
230	OFFICE SUPPLIES	500	0	0	17	111
237	EQUIPMENT/FURNITURE PURCHASE	9,000	8,585	4,429	9,036	3,049
243	IRRIGATION SUPPLIES	21,500	13,492	13,642	27,850	6,418
244	LANDSCAPING MAT'L & SUPPLIES	6,000	9,612	13,178	4,589	568
249	OPERATING MATERIAL & SUPPLIES	6,000	12,502	9,438	23,619	4,954
253	VEHICLE MAINTENANCE/REPAIR	500	0	0	0	186
269	EQUIPMENT MAINTENANCE/REPAIRS	1,500	0	0	1,000	2,482
313	CONTRACTED SERVICES	110,500	75,581	92,146	108,681	47,498
320	MEDICAL/DRUG EXAMS & TESTING	0	0	0	0	109
326	LICENSE AND PERMITS	0	0	0	250	0
328	EQUIPMENT RENT/LEASES	1,000	8,039	867	779	0
341	SECURITY/ALARM SERVICE	1,500	12,156	15,956	13,476	450
351	CONFERENCE, SEMINAR & TRAINING	3,500	0	0	2,272	2,300
370	DUES-MEMBERSHIPS-FEES	0	0	0	200	0
376	LATE FEES/INTEREST CHARGES	0	0	0	0	0
379	PARK LIGHTING/ELECTRICITY	88,000	83,630	89,034	84,919	31,989
381	CELL PHONE/PAGER EXPENSE	1,500	2,729	1,144	568	220
386	LANDSCAPING/IRRIGATION	0	0	0	0	0
400	SPECIAL PROJECTS	0	91,778	38,865	0	0
610	FIELD EQUIPMENT PURCHASE	0	0	0	14,927	0
654	PARK IMPROVEMENTS	115,000	0	78,095	92,455	16,918
	<b>TOTALS</b>	<b>880,000</b>	<b>577,723</b>	<b>589,585</b>	<b>717,125</b>	<b>320,129</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
283,999	311,000	386,500	515,000	495,000	499,000	(16,000)	-3%
60,500	60,500	56,000	56,000	60,000	60,000	4,000	7%
190,000	198,000	210,000	210,000	206,000	206,000	(4,000)	-2%
0	0	0	0	0	0	0	0%
170,000	92,500	157,000	135,000	115,000	115,000	(20,000)	-15%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
704,499	662,000	809,500	916,000	876,000	880,000	(36,000)	-4%



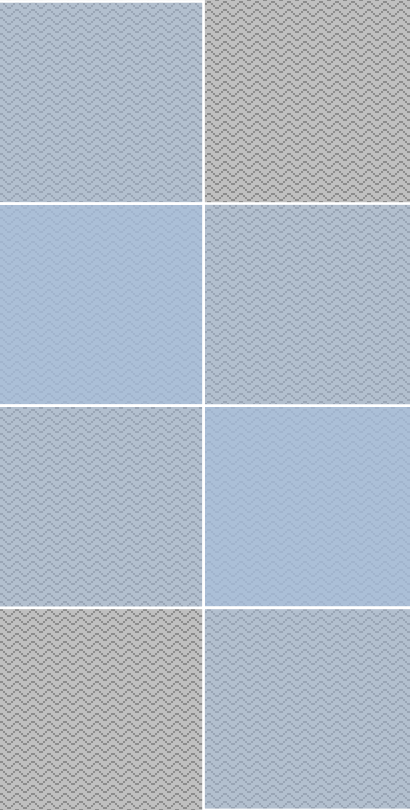
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
203,179	210,000	285,000	342,000	335,513	336,000	(6,000)	-2%
0	0	6,500	7,000	12,000	12,000	5,000	71%
0	0	0	0	0	0	0	0%
33,378	47,000	36,000	77,000	62,236	63,000	(14,000)	-18%
12,597	13,000	14,000	22,000	21,546	22,000	0	0%
2,946	4,000	4,000	6,000	5,039	6,000	0	0%
20,436	22,000	23,000	37,000	36,972	37,000	0	0%
8,435	10,000	10,000	16,000	13,901	14,000	(2,000)	-13%
1,809	2,000	2,000	3,000	2,326	3,000	0	0%
1,219	3,000	6,000	5,000	5,467	6,000	1,000	20%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,000	3,000	3,000	3,000	3,000	3,000	0	0%
21,000	13,000	8,500	8,500	7,000	7,000	(1,500)	-18%
1,500	1,500	1,500	1,500	2,000	2,000	500	33%
8,000	8,000	8,000	8,000	3,000	3,000	(5,000)	-63%
0	0	0	0	500	500	500	500%
3,000	8,000	8,000	8,000	9,000	9,000	1,000	13%
16,500	17,500	17,500	17,500	21,500	21,500	4,000	23%
5,000	5,000	5,000	5,000	6,000	6,000	1,000	20%
3,500	4,500	4,500	4,500	6,000	6,000	1,500	33%
0	0	0	0	500	500	500	500%
0	0	0	0	1,500	1,500	1,500	1500%
97,000	97,000	103,500	110,500	110,500	110,500	0	0%
500	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	1,000	1,000	(1,500)	-60%
19,000	9,000	14,500	5,000	1,500	1,500	(3,500)	-70%
0	0	0	2,500	3,500	3,500	1,000	40%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
69,500	88,000	88,000	88,000	88,000	88,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
170,000	92,500	157,000	135,000	115,000	115,000	(20,000)	-15%
704,499	662,000	809,500	916,000	876,000	880,000	(36,000)	-4%



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# FACILITIES MANAGEMENT



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# FACILITIES MANAGEMENT

Net Change from Previous Budget:

43,000	6%
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## Significant Changes:

- Increased landscape maintenance and electricity costs due to opening of new City Hall



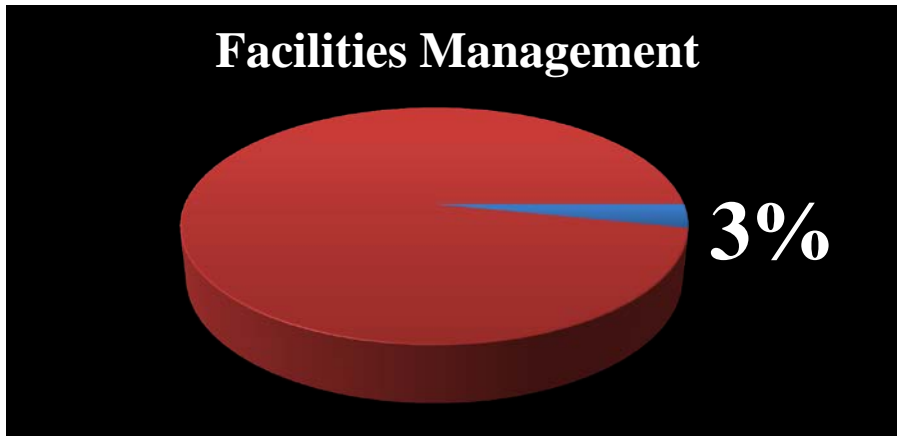
## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	3	3	3	3	3
Filled	3	3	3	2	

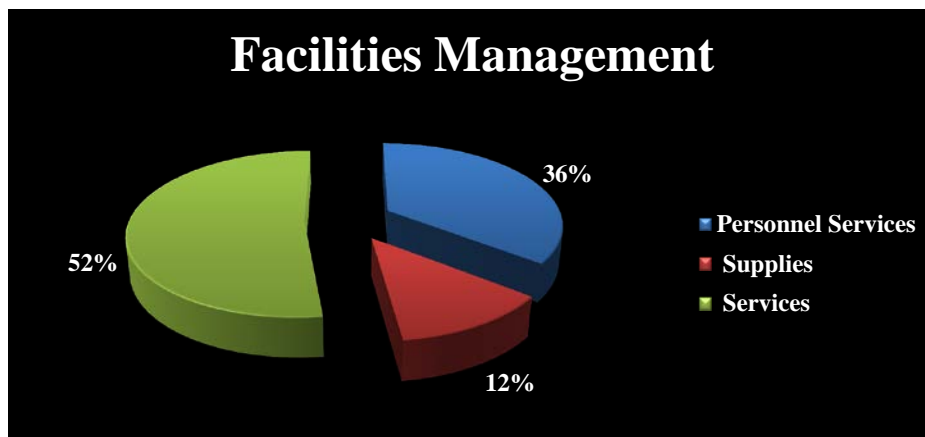
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual			
		FY 2018 Tentative	For the Fiscal Year ending June 30,		
Category	Category Description	2014	2015	2016	2017
100	Personnel Services	314,363	262,204	238,027	114,053
200	Supplies	77,309	71,284	75,861	29,338
300	Services	267,829	282,825	323,856	161,582
400	Special Projects	11,673	0	0	0
600	Capital Outlay/Projects	0	972	39,973	8,233
700	Debt Service - Interest/Fees	0	0	0	0
900	Contingency	0	0	0	0
	<b>TOTAL</b>	<b>671,174</b>	<b>617,286</b>	<b>677,717</b>	<b>313,205</b>

EXPENDITURE DETAIL		Actual			
		FY 2018 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description	2014	2015	2016	2017
110	SALARIES AND WAGES	216,048	181,829	160,668	77,474
111	OVERTIME	8,000	7,985	6,566	2,350
117	COMPTIME	0	0	0	615
120	HEALTH-LIFE-DENTAL INSURANCE	38,538	31,199	35,603	17,798
130	SOCIAL SECURITY CONTRIBUTION	13,248	11,233	9,751	4,686
131	MEDICARE CONTRIBUTION	3,098	2,627	2,281	1,096
132	ASRS CONTRIBUTION	25,856	21,962	18,969	9,274
140	WORKERS COMPENSATION	6,000	8,580	4,175	758
141	UNEMPLOYMENT INSURANCE	1,010	521	399	0
142	AZ JOB TRAINING TAX	1,000	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	1,459	1,507	430	1,117
211	FUEL AND LUBRICANTS	3,536	1,595	2,475	294
213	SAFETY EQUIPMENT/SUPPLIES	650	971	391	430
219	STREET SIGN EXPENSES	998	0	0	0
230	OFFICE SUPPLIES	1,292	1,910	365	1,144
231	JANITORIAL SUPPLIES	10,462	10,168	10,672	4,821
232	COMPUTER/PRINTER SUPPLIES	169	255	0	357
233	UNIFORMS	7,807	5,113	3,537	2,160
237	EQUIPMENT/FURNITURE PURCHASE	0	0	976	0
245	BUILDING/DATA INFRAS. IMPROVEMENTS	0	0	0	0
246	GRAFFITI SUPPLIES	0	0	0	0
249	OPERATING MATERIAL & SUPPLIES	695	933	1,067	1,587
250	BUILDING MAINTENANCE/REPAIR	49,934	48,110	54,876	16,945
254	COPIER USAGE/SUPPLYS/MAINTENANCE	308	723	1,060	482
266	POSTAGE EQUIP RENTAL FEES	0	0	12	0
269	EQUIPMENT MAINTENANCE/REPAIRS	0	0	0	0
313	CONTRACTED SERVICES	108,161	111,582	110,347	58,889
341	SECURITY/ALARM SERVICE	5,645	7,041	10,316	5,817
346	FIRE EXTINGUISHERS/INSPECTION	1,850	657	1,838	0
351	CONFERENCE,SEMINARS & TRAINING	0	125	0	0
361	PUBLISHING/ADVERTISEMENT COST	0	0	0	192
362	MAILING COST	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	3,625	2,543	2,582	739
382	BUILDING ELECTRICITY/GAS	137,473	150,159	182,373	93,506
392	LIBRARY FACILITIES EXPENSE	11,076	10,718	16,401	2,439
400	SPECIAL PROJECTS	11,673	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	972	5,200	0
650	VEHICLE PURCHASE	0	0	23,873	0
661	BUILDING/DATA INFRAS. IMPROVEMENTS	0	0	10,900	8,233
	<b>TOTALS</b>	<b>671,174</b>	<b>617,286</b>	<b>677,717</b>	<b>313,205</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
241,999	257,000	307,000	255,000	258,000	262,000	7,000	3%
74,000	81,000	80,500	90,000	91,500	91,500	1,500	2%
348,500	339,500	306,000	334,500	383,500	383,500	49,000	15%
12,000	0	0	0	0	0	0	0%
0	13,000	57,500	14,500	0	0	(14,500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
676,499	690,500	751,000	694,000	733,000	737,000	43,000	6%

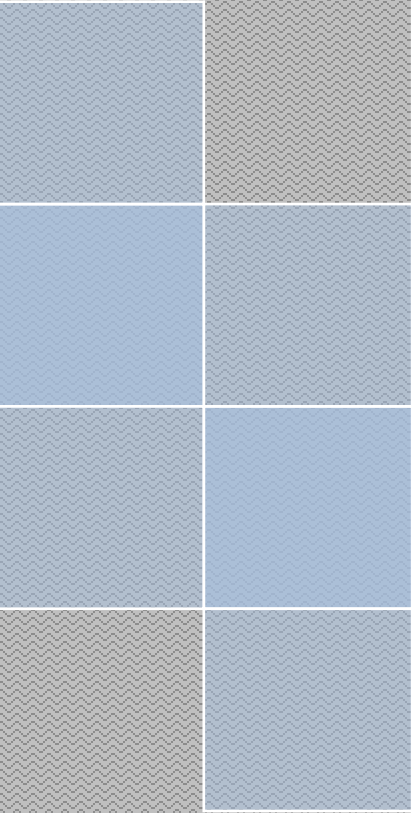
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
179,271	181,000	206,500	167,000	171,499	172,000	5,000	3%
0	5,000	7,500	8,000	7,500	8,000	0	0%
0	0	0	0	0	0	0	0%
22,211	30,000	46,000	36,000	37,706	38,000	2,000	6%
10,495	12,000	12,000	11,000	11,098	12,000	1,000	9%
2,454	3,000	3,000	3,000	2,595	3,000	0	0%
19,534	16,000	22,000	20,000	20,585	21,000	1,000	5%
5,399	7,000	7,000	7,000	5,628	6,000	(1,000)	-14%
775	1,000	1,000	1,000	775	1,000	0	0%
1,860	2,000	2,000	2,000	614	1,000	(1,000)	-50%
1,500	1,500	3,500	3,500	3,500	3,500	0	0%
4,500	4,500	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	3,000	3,000	(2,000)	-40%
8,000	10,000	10,000	12,500	14,000	14,000	1,500	12%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,500	5,500	5,500	5,500	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%
1,000	1,000	1,000	1,000	3,000	3,000	2,000	200%
43,000	48,000	48,000	55,000	55,000	55,000	0	0%
3,000	3,000	1,500	1,500	1,500	1,500	0	0%
1,000	1,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
108,500	119,500	119,500	143,500	167,500	167,500	24,000	17%
5,500	5,500	5,500	10,000	11,500	11,500	1,500	15%
2,000	2,000	2,000	2,000	2,000	2,000	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%
3,500	3,500	4,000	4,000	2,500	2,500	(1,500)	-38%
220,000	200,000	165,000	165,000	190,000	190,000	25,000	15%
9,000	9,000	10,000	10,000	10,000	10,000	0	0%
12,000	0	0	0	0	0	0	0%
0	0	5,500	0	0	0	0	0%
0	0	26,000	0	0	0	0	0%
0	13,000	26,000	14,500	0	0	(14,500)	-100%
676,499	690,500	751,000	694,000	733,000	737,000	43,000	6%



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# FLEET MANAGEMENT



City of  
**EL MIRAGE**

Arizona

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City Manager

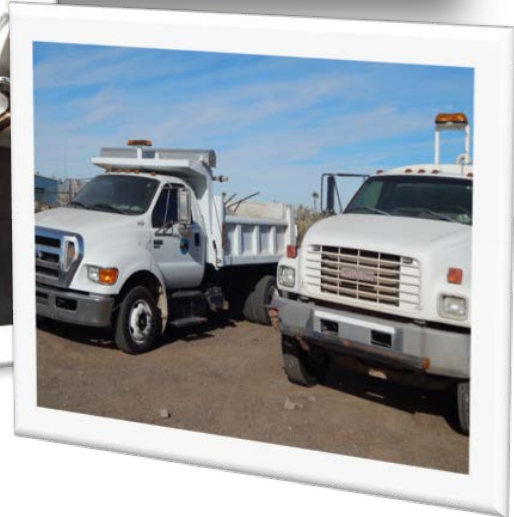
Draft Budget



# FLEET MANAGEMENT

Net Change from Previous Budget:

23,500	14%
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## Significant Changes:

- There were no significant changes to operations.

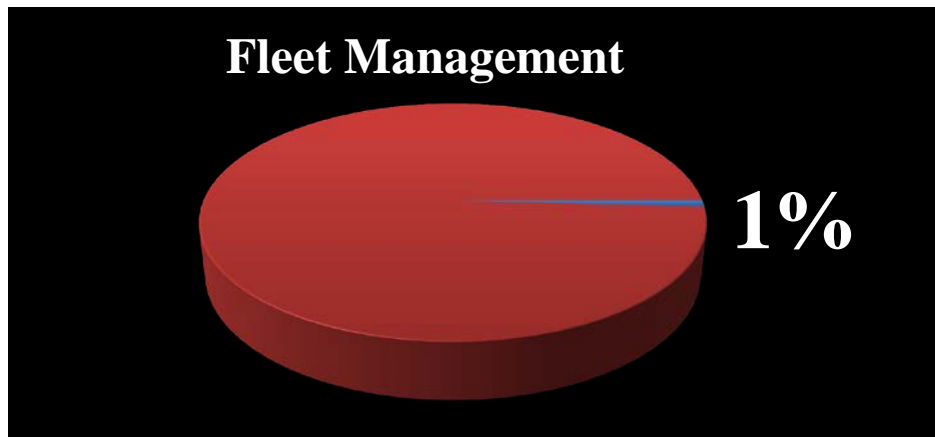
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	<p><b>REPLACEMENT VEHICLE</b></p> <p>The vehicle being replaced is unit 4939, a 2007 Ford F-150 with over 100,000 miles. This vehicle has reached the mileage and age threshold for replacement. The vehicle will be replaced with a similar Dodge pickup.</p>	R	\$29,000

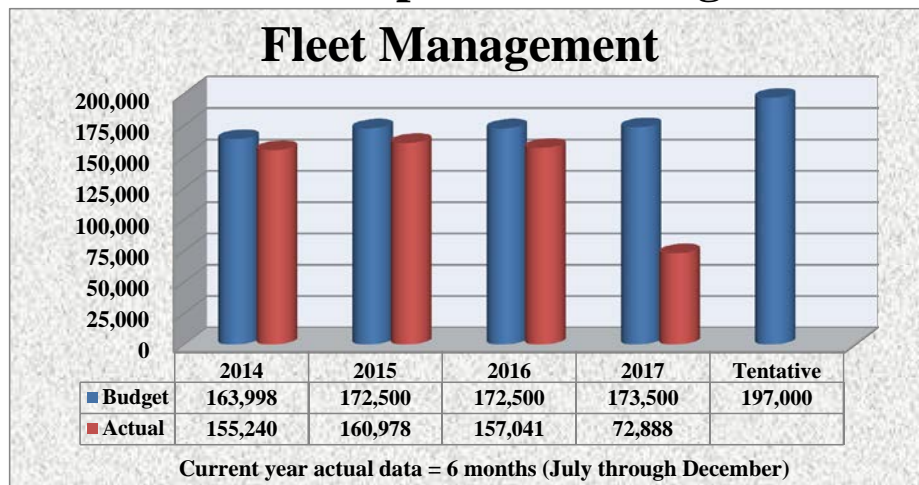
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	1	1	1	1	1
Filled	1	1	1	1	

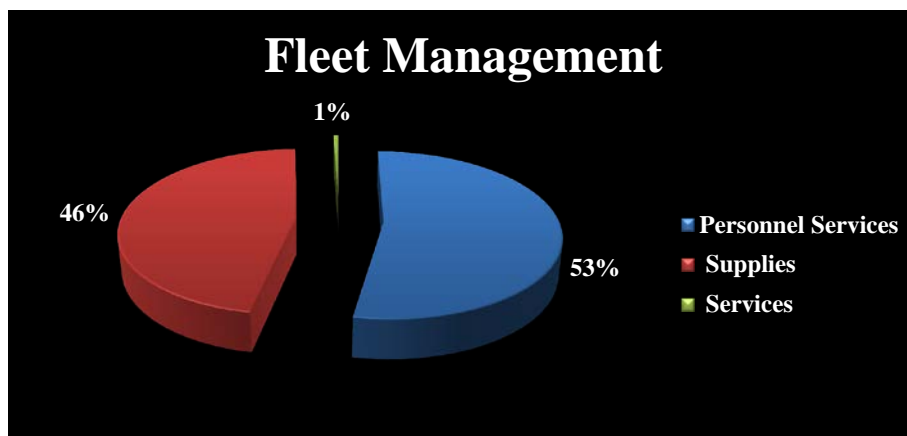
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	89,000	78,602	81,700	82,374	38,516
200	Supplies	78,000	75,878	78,439	73,959	34,212
300	Services	1,000	760	839	708	160
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	29,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>197,000</b>	<b>155,240</b>	<b>160,978</b>	<b>157,041</b>	<b>72,888</b>

EXPENDITURE DETAIL		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	59,000	54,145	54,293	55,614	25,922
112	HOLIDAY PAY	0	529	2,425	2,230	1,115
120	HEALTH-LIFE-DENTAL INSURANCE	13,000	11,200	11,901	12,012	5,996
130	SOCIAL SECURITY CONTRIBUTION	4,000	3,176	3,297	3,368	1,576
131	MEDICARE CONTRIBUTION	1,000	743	771	788	369
132	ASRS CONTRIBUTION	7,000	6,310	6,577	6,635	3,104
140	WORKERS COMPENSATION	3,000	2,293	2,262	1,595	434
141	UNEMPLOYMENT INSURANCE	1,000	207	174	133	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	2,500	7,197	3,479	2,709	1,967
211	FUEL AND LUBRICANTS	2,500	3,461	3,078	1,667	167
213	SAFETY EQUIPMENT/SUPPLIES	500	574	625	1,157	481
230	OFFICE SUPPLIES	0	165	158	287	320
232	COMPUTER/PRINTER SUPPLIES	1,000	828	1,308	49	153
237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	0	0
238	VEHICLE PARTS	6,500	3,784	347	6,140	2,048
248	SOFTWARE PURCHASE	0	0	0	0	275
249	OPERATING MATERIAL & SUPPLIES	3,000	2,987	2,588	3,301	1,222
250	BUILDING MAINTENANCE/REPAIR	0	0	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	50,000	45,470	45,918	49,333	19,184
269	EQUIPMENT MAINTENANCE/REPAIR	12,000	11,413	20,940	9,315	8,396
311	PROFESSIONAL SERVICES	0	0	39	0	0
320	MEDICAL/DRUG EXAMS & TESTING	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	1,000	760	800	708	160
650	VEHICLE PURCHASE	29,000	0	0	0	0
<b>TOTALS</b>		<b>197,000</b>	<b>155,240</b>	<b>160,978</b>	<b>157,041</b>	<b>72,888</b>

Budget				Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
78,998	86,000	87,000	88,000	85,000	89,000	1,000	1%
83,500	85,500	84,500	84,500	84,500	78,000	(6,500)	-8%
1,500	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	29,000	29,000	29,000	29000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
163,998	172,500	172,500	173,500	199,500	197,000	23,500	14%

Budget				Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
54,631	57,000	58,000	58,000	58,587	59,000	1,000	2%
0	0	0	0	0	0	0	0%
11,193	12,000	12,000	13,000	12,732	13,000	0	0%
3,387	4,000	4,000	4,000	3,632	4,000	0	0%
792	1,000	1,000	1,000	850	1,000	0	0%
6,304	7,000	7,000	7,000	6,737	7,000	0	0%
1,896	3,000	3,000	3,000	2,181	3,000	0	0%
258	1,000	1,000	1,000	258	1,000	0	0%
537	1,000	1,000	1,000	23	1,000	0	0%
12,500	2,500	2,500	2,500	2,500	2,500	0	0%
1,500	3,500	2,500	2,500	2,500	2,500	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
6,500	6,500	6,500	6,500	6,500	6,500	0	0%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
46,500	56,500	56,500	56,500	56,500	50,000	(6,500)	-12%
12,000	12,000	12,000	12,000	12,000	12,000	0	0%
0	0	0	0	0	0	0	0%
500	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	29,000	29,000	29,000	29000%
163,998	172,500	172,500	173,500	199,500	197,000	23,500	14%



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# COMMUNITY DEVELOPMENT



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# COMMUNITY DEVELOPMENT

## Net Change from Previous Budget:

(143,500)	-27%
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### Significant Changes:

- Moved expenses related to Economic Development into new department.

### Capital Items:

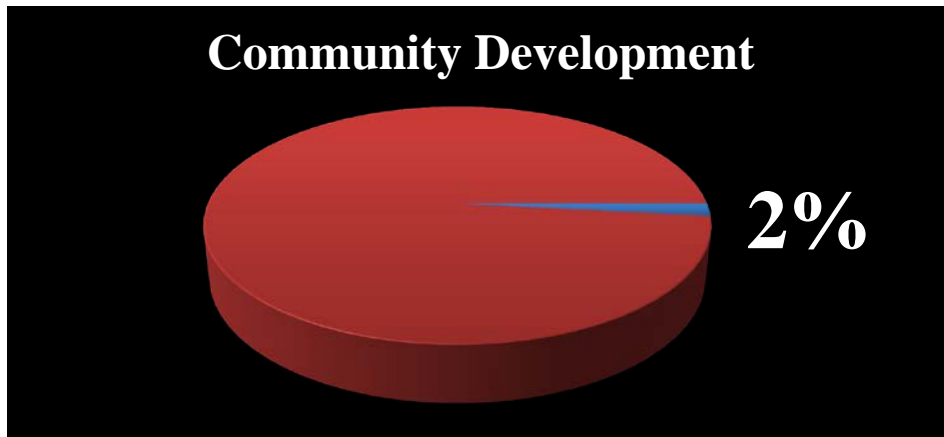
- No capital was requested this year for this department.



### Personnel:

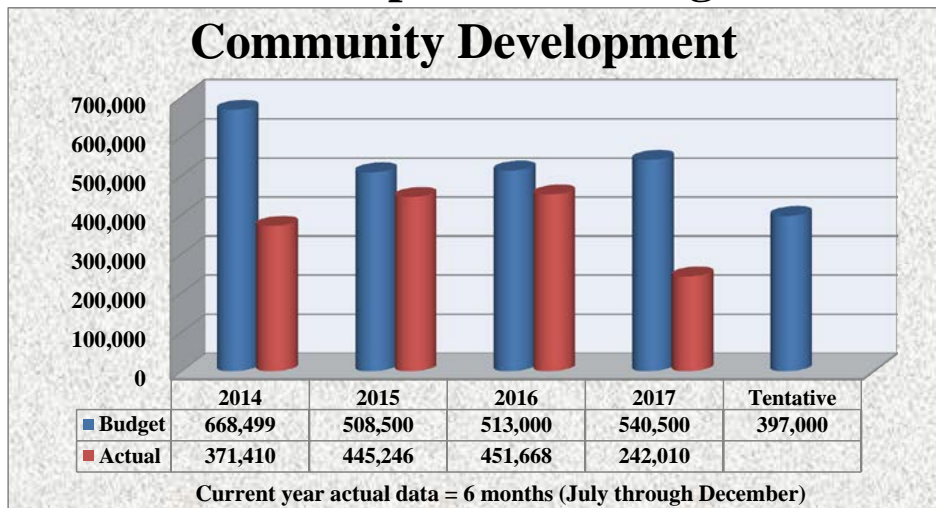
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	3	4	4	4	4
Filled	3	4	4	4	

## Percent of General Fund

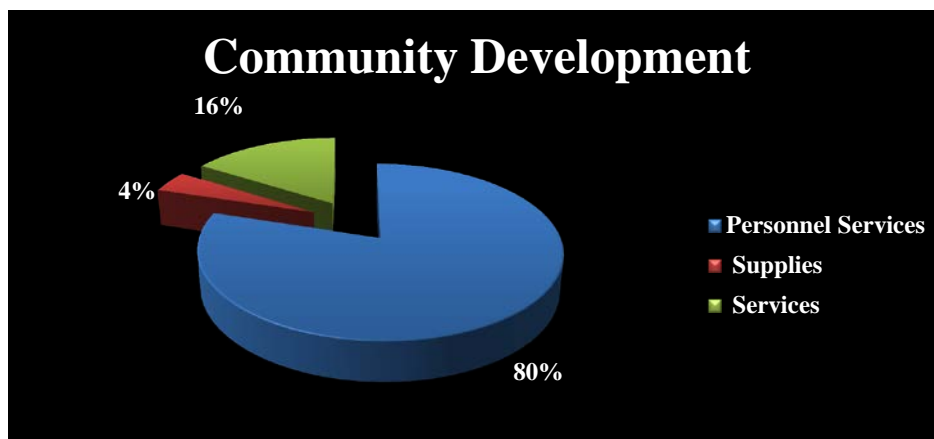


## Total Department Budget

### Community Development



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	317,000	287,980	373,027	388,287	181,759
200	Supplies	16,500	9,258	7,894	6,004	4,573
300	Services	63,500	70,105	59,306	50,628	28,044
400	Special Projects	0	4,066	5,019	6,748	0
600	Capital Outlay/Projects	0	0	0	0	27,634
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>397,000</b>	<b>371,410</b>	<b>445,246</b>	<b>451,668</b>	<b>242,010</b>

EXPENDITURE DETAIL		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	233,000	232,101	291,151	299,476	139,981
111	OVERTIME	0	679	271	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	10,811	24,453	30,978	15,298
130	SOCIAL SECURITY CONTRIBUTION	15,000	13,268	17,505	18,024	8,377
131	MEDICARE CONTRIBUTION	4,000	3,316	4,094	4,215	1,959
132	ASRS CONTRIBUTION	27,000	26,464	33,795	34,350	16,071
140	WORKERS COMPENSATION	3,000	722	1,064	712	73
141	UNEMPLOYMENT INSURANCE	1,000	620	694	532	0
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	1,500	1,509	1,993	1,574	515
232	COMPUTER/PRINTER SUPPLIES	2,000	2,163	0	165	50
237	EQUIPMENT/FURNITURE PURCHASE	1,000	0	76	0	0
248	SOFTWARE PURCHASE	2,000	1,656	1,760	0	1,656
249	OPERATING MATERIAL & SUPPLIES	4,000	3,930	4,065	4,265	1,116
254	COPIER USAGE/SUPPLIES/MAINT	6,000	0	0	0	1,236
311	PROFESSIONAL SERVICES	16,500	16,543	6,040	8,422	0
313	CONTRACTED SERVICES	34,000	42,682	33,559	22,654	9,571
350	TRAVEL AND PER DIEM	0	178	0	0	0
351	CONFERENCE, SEMINAR & TRAINING	1,000	369	865	790	175
355	ADULT EDUCATION	4,000	1,530	1,410	1,140	1,848
360	PRINTING COSTS	2,000	90	330	115	174
361	PUBLISHING/ADVERTISEMENT	2,000	686	576	661	575
362	MAILING COST	1,500	230	1,130	419	213
370	DUES-MEMBERSHIPS-FEES	1,000	7,663	15,086	15,441	15,269
371	SUBSCRIPTIONS	0	135	0	50	0
381	CELL PHONE/PAGER EXPENSE	1,500	0	310	936	220
448	JOZ ECON. DEV. GRANT EXPENSE	0	4,066	5,019	6,748	0
617	EQUIPMENT PURCHASE	0	0	0	0	27,634
658	SITE IMPROVEMENTS	0	0	0	0	0
	<b>TOTALS</b>	<b>397,000</b>	<b>371,410</b>	<b>445,246</b>	<b>451,668</b>	<b>242,010</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
334,999	376,000	393,000	399,000	313,000	317,000	(82,000)	-21%
9,500	14,000	12,000	18,000	16,500	16,500	(1,500)	-8%
292,000	103,000	100,000	90,500	63,500	63,500	(27,000)	-30%
32,000	15,500	8,000	0	0	0	0	0%
0	0	0	33,000	0	0	(33,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
668,499	508,500	513,000	540,500	393,000	397,000	(143,500)	-27%

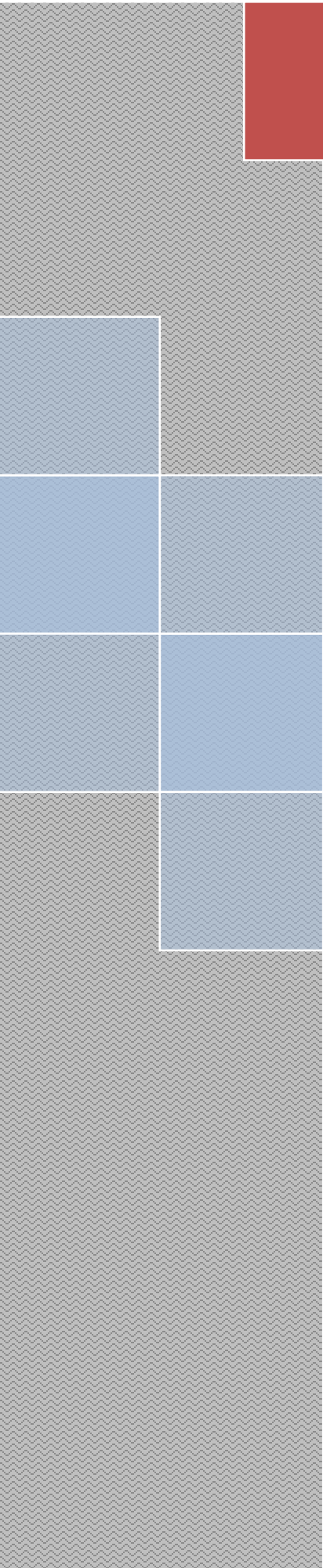
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
261,883	285,000	298,000	301,000	232,575	233,000	(68,000)	-23%
0	0	1,000	0	0	0	0	0%
22,039	26,000	26,000	31,000	31,155	32,000	1,000	3%
14,761	18,000	19,000	19,000	14,074	15,000	(4,000)	-21%
3,797	5,000	5,000	5,000	3,372	4,000	(1,000)	-20%
30,221	33,000	35,000	35,000	26,746	27,000	(8,000)	-23%
671	4,000	4,000	4,000	2,971	3,000	(1,000)	-25%
775	2,000	2,000	2,000	775	1,000	(1,000)	-50%
852	3,000	3,000	2,000	1,331	2,000	0	0%
3,000	3,000	3,000	3,000	1,500	1,500	(1,500)	-50%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
0	2,000	2,000	2,000	2,000	2,000	0	0%
4,500	7,000	5,000	5,000	4,000	4,000	(1,000)	-20%
0	0	0	6,000	6,000	6,000	0	0%
68,500	12,000	13,000	15,500	16,500	16,500	1,000	6%
202,000	50,000	45,500	34,000	34,000	34,000	0	0%
0	0	0	0	0	0	0	0%
0	1,500	1,500	2,000	1,000	1,000	(1,000)	-50%
9,000	5,000	5,000	4,000	4,000	4,000	0	0%
4,000	4,000	4,000	4,000	2,000	2,000	(2,000)	-50%
4,000	4,000	4,000	4,000	2,000	2,000	(2,000)	-50%
2,500	2,500	2,500	2,500	1,500	1,500	(1,000)	-40%
0	22,000	22,500	22,500	1,000	1,000	(21,500)	-96%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	2,000	1,500	1,500	(500)	-25%
32,000	15,500	8,000	0	0	0	0	0%
0	0	0	33,000	0	0	(33,000)	-100%
0	0	0	0	0	0	0	0%
668,499	508,500	513,000	540,500	393,000	397,000	(143,500)	-27%



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# POLICE



City of  
**EL MIRAGE**

Arizona

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City Manager  
Draft Budget



# POLICE

## Net Change from Previous Budget:

(87,500)	-1%
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## Significant Changes:

- Increase of (2) 0.5 FTEs related to Photo Radar
- Reduction in dispatch service costs due to changing providers.



## Capital Items:

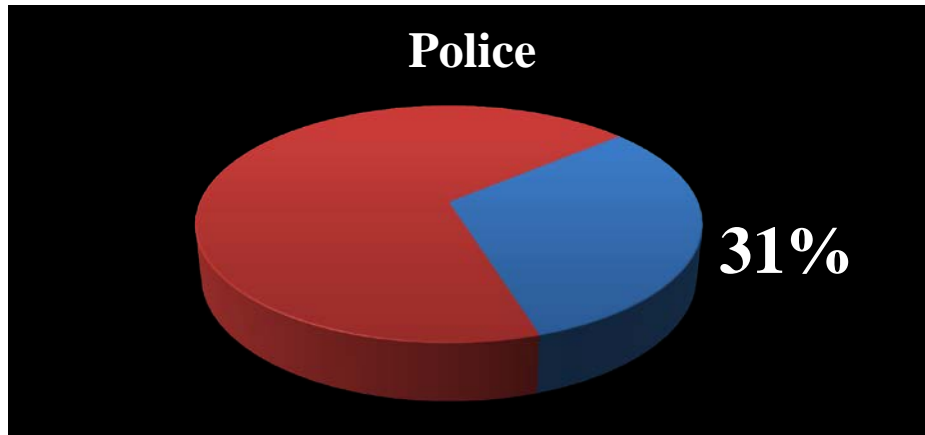
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Vehicles</b>	<p><b><i>REPLACEMENT VEHICLES</i></b></p> <p>An eight year vehicle replacement program has been created. The program will permit the timely replacement of vehicles before they become unreliable. It is estimated that over an eight year period most patrol vehicles will reach 100,000 miles of service use. Non-patrol vehicles will be replaced with Dodge pickups on a similar time frame, however they may be used by other departments after that period of time if the vehicle is still reliable.</p> <p>This year 2 marked and 2 unmarked vehicles are scheduled to be purchased.</p>	R	\$168,000
<b>Equipment</b>	<p><b><i>REPLACEMENT MDC COMPUTERS IN VEHICLES</i></b></p> <p>Replacement of MDC computers, including antennas and cabling, in PD vehicles based on the anticipated end of life cycle. The MDC is a critical tool for the officers on the street for information and completion of reports. Updating the computer will ensure continued adherence with dispatch to maintain compatible equipment with their system. Cost of the MDC, cabling and vehicle mounts are approximately \$6,200 each.</p>	R	\$150,000

<b>Equipment</b>	<b><i>SPILLMAN NIBRS MODULE</i></b>	R	\$20,000
<p>Purchase of the NIBRS Module, allowing the conversion from the current Uniform Crime Reporting summary based system to NIBRS. The conversion is required for all Law Enforcement Agencies to be complete by sometime in 2019 and mandated by the FBI. The change will be significant, and labor intensive, requiring the conversion from classifying and reporting criminal activities for 8 basic offenses, to classifying and reporting criminal activities for 59 offenses, plus the categorizing of individual aspects of each of those offenses. Dual reporting will be required for a minimum of two years. Additional staffing will be required for this conversion.</p>			

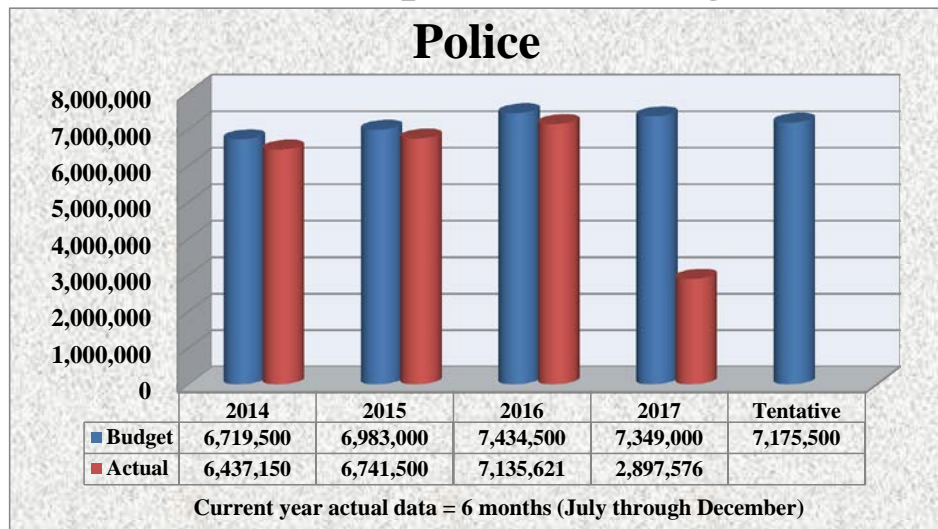
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	55.5	57.2	57.2	55.0	55.5
Filled	55.3	54.2	53.5	53.0	

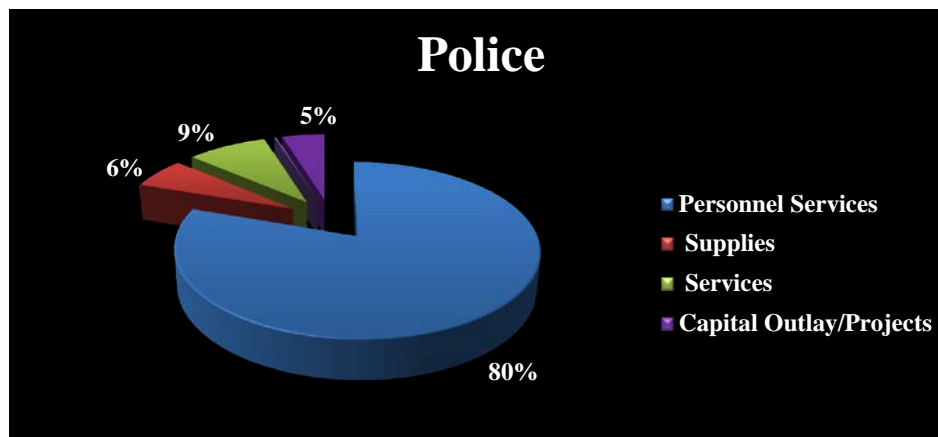
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses





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

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	5,760,500	5,183,312	5,528,562	5,602,643	2,599,767
200	Supplies	435,000	420,957	346,955	303,637	97,028
300	Services	625,500	683,181	694,856	702,039	193,939
400	Special Projects	16,500	757	250	4,996	1,012
600	Capital Outlay/Projects	338,000	148,943	170,877	522,306	5,830
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>7,175,500</b>	<b>6,437,150</b>	<b>6,741,500</b>	<b>7,135,621</b>	<b>2,897,576</b>

EXPENDITURE DETAIL		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
110	SALARIES AND WAGES	3,740,000	3,442,143	3,643,499	3,648,704	1,688,191
111	OVERTIME	204,000	231,176	315,927	330,465	108,313
112	HOLIDAY PAY	127,000	156,338	154,132	130,875	67,461
115	UNIFORM PAY	0	832	1,954	1,329	1,275
117	COMP TIME	0	127,825	108,091	38,091	12,411
119	SIGN UP BONUS	0	0	0	0	0
120	HEALTH-DENTAL-LIFE INSURANCE	486,000	403,835	438,706	476,519	235,808
121	CANCER INSURANCE	3,000	1,800	1,900	1,850	1,950
130	SOCIAL SECURITY CONTRIBUTION	251,000	240,385	255,117	251,334	113,468
131	MEDICARE CONTRIBUTION	60,000	54,159	59,827	58,860	26,610
132	ASRS CONTRIBUTION	130,000	129,747	132,845	117,267	49,273
133	APSRs CONTRIBUTION	992,000	553,745	625,716	829,163	380,894
134	DEFERRED COMPENSATION	36,000	35,665	35,959	35,606	16,268
140	WORKERS COMPENSATION	183,000	221,108	221,022	149,324	41,169
141	UNEMPLOYMENT INSURANCE	15,000	12,642	10,518	8,550	297
142	AZ JOB TRAINING TAX	27,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENT	0	(5,647)	(19,953)	(6,050)	(4,405)
199	LABOR DISTRIBUTION	(493,500)	(422,440)	(456,697)	(469,244)	(139,217)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
5,269,000	5,719,000	5,793,500	5,761,000	5,830,500	5,760,500	(500)	0%
403,000	391,500	370,000	411,000	447,500	435,000	24,000	6%
725,000	731,000	737,000	927,000	649,500	625,500	(301,500)	-33%
1,500	1,500	4,000	7,000	9,500	16,500	9,500	136%
321,000	140,000	530,000	243,000	338,000	338,000	95,000	39%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,719,500	6,983,000	7,434,500	7,349,000	7,275,000	7,175,500	(173,500)	-2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
3,666,031	4,058,000	3,874,000	3,700,000	3,739,874	3,740,000	40,000	1%
198,500	243,500	243,500	204,000	204,000	204,000	0	0%
121,613	128,000	131,000	127,000	126,057	127,000	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%
403,892	451,000	489,000	491,000	485,139	486,000	(5,000)	-1%
2,775	3,000	3,000	3,000	2,925	3,000	0	0%
234,099	259,000	262,000	250,000	250,836	251,000	1,000	0%
54,921	61,000	62,000	59,000	59,014	60,000	1,000	2%
128,447	152,000	128,000	121,000	129,191	130,000	9,000	7%
536,062	556,000	796,000	832,000	991,728	992,000	160,000	19%
37,310	36,000	37,000	37,000	35,490	36,000	(1,000)	-3%
173,915	194,000	198,000	192,000	182,203	183,000	(9,000)	-5%
14,729	16,000	16,000	15,000	14,729	15,000	0	0%
27,206	28,000	29,000	27,000	26,814	27,000	0	0%
0	0	0	0	0	0	0	0%
(330,500)	(466,500)	(475,000)	(297,000)	(417,500)	(493,500)	(196,500)	66%

EXPENDITURE DETAIL (CONT'D)	FY 2018 Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2014	2015	2016	2017
211 FUEL AND LUBRICANTS	68,500	93,255	77,013	53,776	6,661
212 MEDICAL EQUIPMENT/SUPPLIES	2,500	584	2,408	365	1,913
215 AMUNITION/GUNS & SUPPLIES	15,000	4,065	11,556	7,907	389
216 K9 EXPENSES & SUPPLIES	3,000	0	1,482	2,243	257
230 OFFICE SUPPLIES	6,000	6,198	9,135	6,956	2,738
232 COMPUTER/PRINTER SUPPLIES	4,000	113,381	6,815	2,662	42
233 UNIFORMS	46,000	31,558	40,261	49,539	15,330
237 EQUIPMENT/FURNITURE PURCHASE	45,000	4,470	11,455	14,601	2,465
240 PUBLIC EDUCATION	2,500	39	1,566	1,722	609
248 SOFTWARE PURCHASE	2,000	753	19,216	57	275
249 OPERATING MATERIAL & SUPPLIES	15,000	16,937	10,363	13,492	1,313
250 BUILDING MAINTENANCE/REPAIR	12,500	45	13,794	3,618	1,268
251 COMPUTER/PRINTER MAINTENANCE	0	0	325	0	0
252 COMM EQUIP MAINTENANCE/REPAIR	4,500	4,529	615	205	0
253 VEHICLE MAINTENANCE/REPAIR	61,000	63,718	59,083	54,314	27,361
254 COPIER USAGE/SUPPLYS/MAINTENANCE	2,500	5,091	1,200	1,672	595
263 DATA INFRASTRUCTURE SERVICE	82,000	74,587	78,343	76,021	28,194
265 SOFTWARE MAINT CONTRACT	63,000	1,747	2,326	14,486	7,619
313 CONTRACTED SERVICES	10,000	113	2,107	6,719	459
320 MEDICAL/DRUG EXAMS & TESTING	0	482	571	3,160	2,655
322 ANIMAL CONTROL	72,000	65,000	65,000	65,000	16,250
328 EQUIPMENT RENT/LEASE	16,000	13,165	16,250	10,242	5,455
349 OTHER OUTSIDE SERVICES	11,000	21,225	25,077	30,657	13,957
350 TRAVEL AND PER DIEM	13,000	168	1,939	1,470	5,180
351 CONFERENCE,SEMINARS & TRAINING	3,000	479	313	1,084	1,830
353 TUITION REIMBURSEMENT	10,000	0	6,678	6,678	202
357 DISPATCH SERVICES	455,000	547,000	547,000	547,000	136,750
360 PRINTING COST	5,000	3,426	2,300	5,105	1,093
361 PUBLISHING/ADVERTISEMENT	500	0	0	215	1,216
362 MAILING COST	5,500	3,654	5,130	4,588	2,085
370 DUES-MEMBERSHIP-FEES	4,500	1,238	2,092	3,703	745
371 SUBSCRIPTIONS	0	119	100	0	1,079
381 CELL PHONE/PAGER EXPENSE	20,000	27,113	20,300	16,419	4,984
444 VOLUNTEER PROGRAM	2,500	757	250	4,996	1,012
445 EXPLORER PROGRAM	14,000	0	0	0	0
617 EQUIPMENT PURCHASE	150,000	8,866	0	374,833	0
650 VEHICLE PURCHASE	168,000	131,076	140,466	147,473	0
659 EQUIPMENT/SOFTWARE UPGRADE	20,000	9,000	30,411	0	5,830
TOTALS	7,175,500	6,437,150	6,741,500	7,135,621	2,897,576

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
104,000	104,000	68,500	68,500	68,500	68,500	0	0%
2,000	2,000	2,000	2,500	2,500	2,500	0	0%
12,000	12,000	15,000	15,000	15,000	15,000	0	0%
0	0	3,000	3,000	3,000	3,000	0	0%
9,000	9,000	4,000	6,000	6,000	6,000	0	0%
7,000	4,000	4,000	4,000	4,000	4,000	0	0%
50,000	46,000	46,000	46,000	46,000	46,000	0	0%
5,000	3,000	17,000	55,000	55,000	45,000	(10,000)	-18%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
0	20,000	2,000	2,000	2,000	2,000	0	0%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
31,000	15,000	15,000	15,000	15,000	12,500	(2,500)	-17%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	4,500	4,500	(2,500)	-36%
65,000	53,000	53,000	53,000	61,000	61,000	8,000	15%
3,500	500	1,000	2,500	2,500	2,500	0	0%
90,000	93,000	94,000	97,000	82,000	82,000	(15,000)	-15%
0	5,500	21,000	17,000	63,000	63,000	46,000	271%
29,000	17,000	15,000	15,000	15,000	10,000	(5,000)	-33%
4,500	0	0	0	7,000	0	0	0%
66,500	66,500	66,500	66,500	72,000	72,000	5,500	8%
9,000	16,000	16,000	16,000	16,000	16,000	0	0%
33,000	33,000	33,000	33,000	11,000	11,000	(22,000)	-67%
2,000	2,000	2,000	5,500	15,500	13,000	7,500	136%
500	500	2,500	7,500	7,500	3,000	(4,500)	-60%
0	12,000	20,000	15,000	15,000	10,000	(5,000)	-33%
548,000	548,000	548,000	733,000	455,000	455,000	(278,000)	-38%
15,000	10,000	5,000	5,000	5,000	5,000	0	0%
500	500	500	500	500	500	0	0%
3,500	4,000	5,500	5,500	5,500	5,500	0	0%
1,500	1,500	3,000	4,500	4,500	4,500	0	0%
0	0	0	0	0	0	0	0%
12,000	20,000	20,000	20,000	20,000	20,000	0	0%
1,500	1,500	4,000	7,000	2,500	2,500	(4,500)	-64%
0	0	0	0	7,000	14,000	14,000	14000%
147,000	0	380,000	36,000	150,000	150,000	114,000	317%
135,000	140,000	150,000	200,000	168,000	168,000	(32,000)	-16%
39,000	0	0	7,000	20,000	20,000	13,000	186%
6,719,500	6,983,000	7,434,500	7,349,000	7,275,000	7,175,500	(173,500)	-2%



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# CODE COMPLIANCE



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# CODE COMPLIANCE

Net Change from Previous Budget:

(4,500)	-1%
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## Significant Changes:

- Decrease due to legal services being consolidated in the Legal department.



## Capital Items:

- No capital was requested this year for this department.

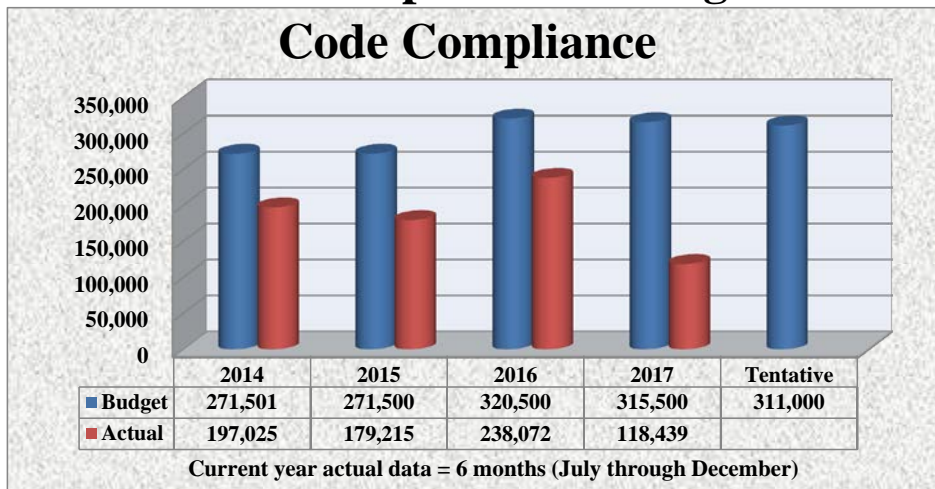
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	3	3	4	4	4
Filled	3	2	4	4	

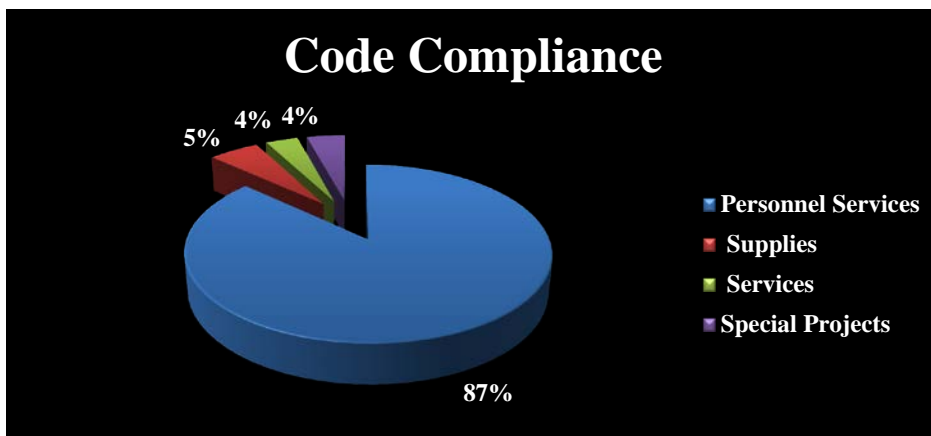
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES				Actual			
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec	
			2014	2015	2016	2017	
100	Personnel Services	270,000	180,631	145,609	213,793	108,438	
200	Supplies	17,000	6,319	11,981	8,417	1,018	
300	Services	11,000	6,359	6,168	6,106	2,892	
400	Special Projects	13,000	3,715	15,456	9,757	6,092	
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	
	<b>TOTAL</b>	<b>311,000</b>	197,025	179,215	238,072	118,439	

EXPENDITURE DETAIL				Actual			
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec	
			2014	2015	2016	2017	
110	SALARIES AND WAGES	194,000	135,076	108,654	156,475	80,054	
111	OVERTIME	1,000	272	96	0	33	
117	COMP TIME	0	82	1,191	1,062	88	
120	HEALTH-DENTAL-LIFE INSURANCE	27,000	15,871	12,893	23,228	12,449	
130	SOCIAL SECURITY CONTRIBUTION	13,000	8,043	6,524	9,345	4,710	
131	MEDICARE CONTRIBUTION	3,000	1,881	1,526	2,185	1,102	
132	ASRS CONTRIBUTION	23,000	15,422	11,442	17,937	9,146	
140	WORKERS COMPENSATION	5,000	3,549	2,777	2,668	724	
141	UNEMPLOYMENT INSURANCE	2,000	435	507	893	133	
142	AZ JOB TRAINING TAX	2,000	0	0	0	0	
210	SMALL TOOLS/EQUIP/PARTS	1,000	0	0	0	0	
211	FUEL AND LUBRICANTS	3,500	3,632	3,023	2,707	187	
213	SAFETY EQUIPMENT/SUPPLIES	500	0	0	0	0	
230	OFFICE SUPPLIES	1,000	551	634	1,441	13	
232	COMPUTER/PRINTER SUPPLIES	1,500	0	2,044	0	0	
233	UNIFORMS	2,500	139	368	973	584	
237	EQUIPMENT/FURNITURE PURCHASE	3,500	0	5,463	813	0	
249	OPERATING MATERIAL & SUPPLIES	1,000	556	447	911	233	
251	COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0	
253	VEHICLE MAINTENANCE/REPAIR	2,500	1,442	0	1,573	0	
312	LEGAL SERVICES	0	1,650	1,650	1,800	750	
329	RECORDING FEES	0	7	0	0	0	
351	CONFERENCE, SEMINAR & TRAINING	3,000	0	1,155	1,960	1,197	
360	PRINTING COST	2,500	405	319	468	424	
361	PUBLISHING/ADVERTISEMENT	1,000	0	0	0	0	
362	MAILING COST	1,500	167	4	5	406	
370	DUES-MEMBERSHIPS-FEES	0	0	105	70	35	
381	CELL PHONE/PAGER EXPENSE	3,000	4,130	2,935	1,803	80	
420	NEIGHBORHOOD REVITALIZATION	13,000	3,715	15,456	9,757	6,092	
	<b>TOTALS</b>	<b>311,000</b>	197,025	179,215	238,072	118,439	

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
227,001	227,000	272,000	267,000	266,000	270,000	3,000	1%
17,500	15,500	19,500	19,500	19,500	17,000	(2,500)	-13%
12,000	14,000	16,000	16,000	11,000	11,000	(5,000)	-31%
15,000	15,000	13,000	13,000	13,000	13,000	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%
271,501	271,500	320,500	315,500	309,500	311,000	(4,500)	-1%



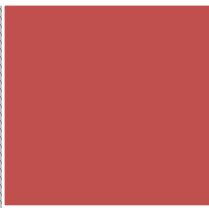
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
162,761	162,000	188,000	188,000	193,780	194,000	6,000	3%
9,000	0	2,000	2,000	1,000	1,000	(1,000)	-50%
0	0	0	0	0	0	0	0%
17,784	24,000	36,000	30,000	26,770	27,000	(3,000)	-10%
10,091	11,000	12,000	12,000	12,076	13,000	1,000	8%
2,360	3,000	3,000	3,000	2,824	3,000	0	0%
18,783	19,000	22,000	22,000	22,400	23,000	1,000	5%
3,678	5,000	5,000	5,000	4,474	5,000	0	0%
775	1,000	2,000	2,000	1,034	2,000	0	0%
1,769	2,000	2,000	3,000	1,642	2,000	(1,000)	-33%
1,500	1,500	1,500	1,500	1,500	1,000	(500)	-33%
7,500	5,500	3,500	3,500	3,500	3,500	0	0%
500	500	500	500	500	500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	1,000	1,000	2,500	2,500	2,500	0	0%
0	0	6,000	3,500	3,500	3,500	0	0%
3,000	2,000	2,000	2,000	2,000	1,000	(1,000)	-50%
0	0	0	1,000	1,000	0	(1,000)	-100%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
5,000	5,000	5,000	5,000	0	0	(5,000)	-100%
0	0	0	0	0	0	0	0%
0	1,000	3,000	3,000	3,000	3,000	0	0%
2,500	2,500	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%
0	0	0	0	0	0	0	0%
2,000	3,000	3,000	3,000	3,000	3,000	0	0%
15,000	15,000	13,000	13,000	13,000	13,000	0	0%
271,501	271,500	320,500	315,500	309,500	311,000	(4,500)	-1%



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# FIRE



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# FIRE

## Net Change from Previous Budget:

651,500	21%
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## Significant Changes:

- Increase to salaries due to citywide wage increase.
- Increase to Public Safety Retirement costs.
- Budgeted costs for protective gear and hose replacement, AED units and additional capital items.



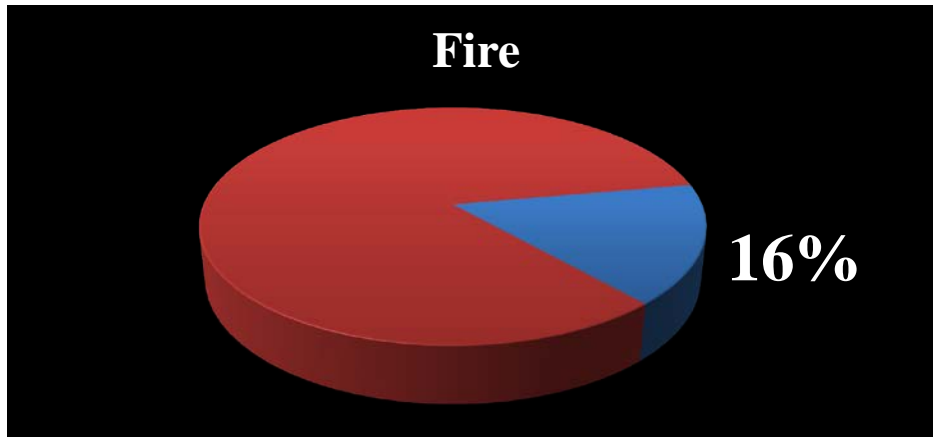
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	<b>REPLACEMENT APPARATUS (FIRE ENGINE)</b> Purchase replacement apparatus (Fire Engine) and rotating out the American Le France (ALF) which is 14 years old with 141,974 miles. The apparatus itself will have a 1250-1500 GPM pump with a 500 gallon water tank. An additional \$200,000 is budgeted in CDBG fund.	R	\$450,000
Equipment	<b>SELF CONTAINED BREATHING APPARATUS</b> Replace inventory of self-contained breathing apparatus (SCBA). Currently utilize the 1997 standard and have upgraded to the 2007 standard. Upgrading to the new 2013 standard which will require a new purchase. Upgrades to the current model are no longer available as there have been significant changes that enhance firefighter safety.	R	\$155,000

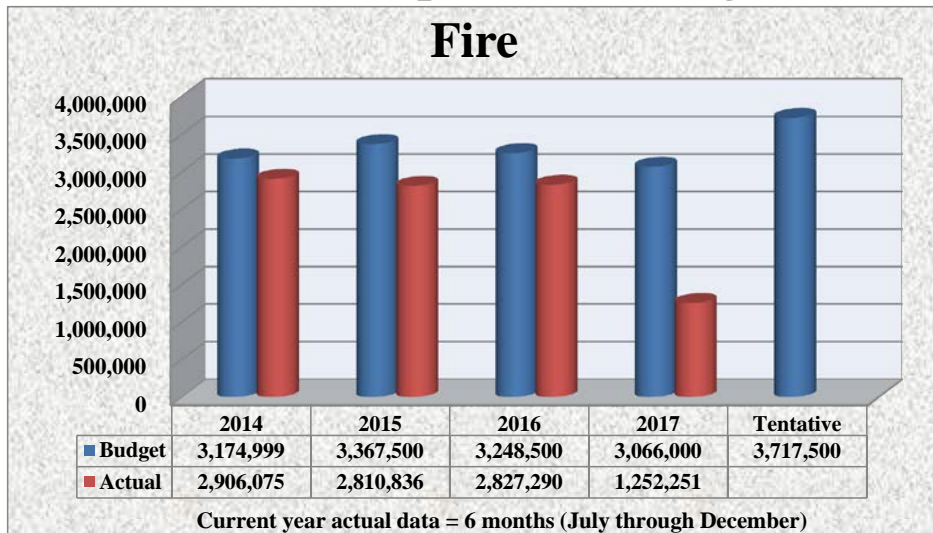
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	26	26	26	24	24
Filled	26	25	24	24	

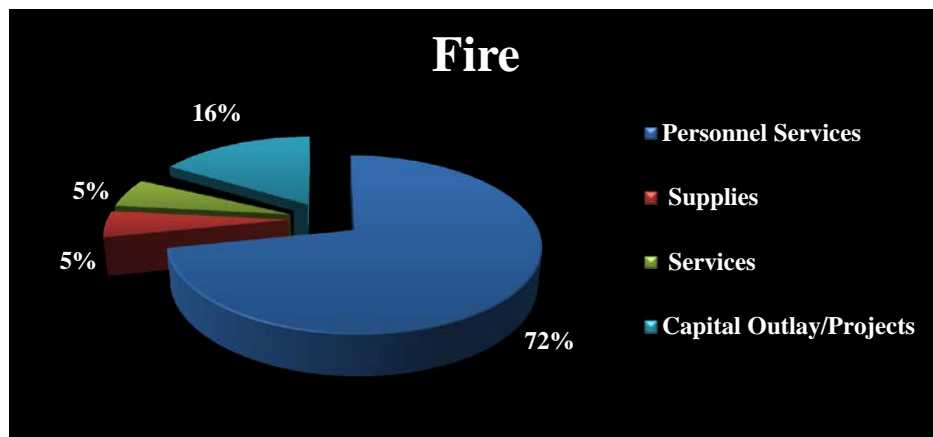
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2018 Tentative	Actual			July - Dec 2017
			2014	2015	2016	
100	Personnel Services	2,667,000	2,543,112	2,455,145	2,433,576	1,075,928
200	Supplies	184,000	146,222	155,678	151,898	38,993
300	Services	204,000	178,235	189,946	197,942	88,273
400	Special Projects	57,500	0	0	0	0
600	Capital Outlay/Projects	605,000	38,507	10,067	43,873	49,057
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>3,717,500</b>	<b>2,906,075</b>	<b>2,810,836</b>	<b>2,827,290</b>	<b>1,252,251</b>

EXPENDITURE DETAIL

Acct	Acct Description	FY 2018 Tentative	Actual			July - Dec 2017
			2014	2015	2016	
110	SALARIES AND WAGES	1,673,000	1,619,891	1,585,600	1,579,673	722,016
111	OVERTIME	150,000	188,183	170,764	138,485	52,387
112	HOLIDAY PAY	53,000	63,067	74,563	47,366	23,088
113	MOVE-UP PAY	0	7,613	5,543	29,460	3,585
114	LONGEVITY PAY	3,000	3,200	3,350	2,995	805
117	COMP TIME	0	0	0	518	0
120	HEALTH-LIFE-DENTAL INSURANCE	272,000	239,547	235,871	246,764	114,206
121	CANCER INSURANCE	2,000	1,150	1,200	1,250	1,200
130	SOCIAL SECURITY CONTRIBUTION	0	0	0	0	0
131	MEDICARE CONTRIBUTION	28,000	26,403	25,834	25,231	11,281
132	ASRS CONTRIBUTION	0	0	0	0	0
133	APSRs CONTRIBUTION	369,000	263,213	240,540	275,765	123,429
134	DEFERRED COMPENSATION	18,000	27,551	20,656	20,730	7,072
140	WORKERS COMPENSATION	79,000	97,462	90,959	61,970	16,705
141	UNEMPLOYMENT INSURANCE	7,000	5,832	5,371	3,946	152
142	AZ JOB TRAINING TAX	13,000	0	0	0	0
198	WORKERS COMP. REIMBURSEMENT	0	0	(5,106)	(577)	0
199	LABOR DISTRIBUTION	0	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	1,500	1,544	973	1,330	385
211	FUEL AND LUBRICANTS	18,000	22,424	17,570	12,364	889
212	MEDICAL EQUIPMENT/SUPPLIES	10,000	9,470	6,130	7,758	2,922
213	SAFETY EQUIPMENT/SUPPLIES	40,000	33,077	35,788	33,287	1,490
230	OFFICE SUPPLIES	3,500	3,167	3,089	2,950	570
231	BUILDING JANITORIAL SUPPLIES	3,500	2,706	3,471	3,431	724
232	COMPUTER/PRINTER SUPPLIES	2,000	108	1,027	2,248	41
233	UNIFORMS	21,500	13,491	19,660	19,846	5,570
237	EQUIPMENT/FURNITURE PURCHASE	6,000	0	5,786	4,993	39
240	PUBLIC EDUCATION	6,500	4,509	2,411	5,305	958
249	OPERATING MATERIAL & SUPPLIES	2,000	1,296	1,922	1,826	1,994
250	BUILDING MAINTENANCE/REPAIR	4,000	192	1,224	1,466	2,127
252	COMM EQUIPMENT MAINT/REPAIR	2,500	847	479	0	42
253	VEHICLE MAINTENANCE/REPAIR	52,000	41,395	47,533	48,761	15,483
254	COPIER USAGE/SUPPLIES/MAINTENANCE	1,500	1,043	832	877	519
261	EQUIPMENT MAINTENANCE	3,500	2,284	2,284	2,746	3,069
267	LIFE SAVING EQUIPMENT REPAIR	5,000	8,193	4,858	2,200	1,368
269	OTHER MAINTENANCE/REPAIRS	1,000	474	643	510	801
311	PROFESSIONAL SERVICES	5,000	4,429	4,620	2,505	2,580
320	MEDICAL/DRUG EXAMS & TESTING	0	14,970	14,945	17,536	4,390
350	TRAVEL AND PER DIEM	1,000	500	638	990	481
351	CONFERENCE, SEMINAR & TRAINING	7,500	25	2,505	7,128	1,991
352	PARAMEDIC TRAINING	12,500	3,827	1,505	692	0
353	TUITION REIMBURSEMENT	4,000	0	3,778	902	902
360	PRINTING COST	1,000	887	938	745	1,126
361	PUBLISHING/ADVERTISEMENT COST	0	0	0	0	0
362	MAILING COST	500	196	193	229	59
370	DUES-MEMBERSHIPS-FEES	500	0	0	475	21
381	CELL PHONE/PAGER EXPENSE	3,500	2,169	1,005	1,221	632
395	TECH/SOFTWARE SUPPORT	168,500	151,233	159,817	165,519	76,091
400	SPECIAL PROJECTS	57,500	0	0	0	0
617	EQUIPMENT PURCHASE	155,000	35,658	0	36,184	0
635	COMMUNICATION EQUIP PURCHASE	0	2,849	10,067	7,689	15,583
650	VEHICLE PURCHASE	450,000	0	0	0	33,475
	<b>TOTALS</b>	<b>3,717,500</b>	<b>2,906,075</b>	<b>2,810,836</b>	<b>2,827,290</b>	<b>1,252,251</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
2,758,999	2,933,500	2,793,500	2,585,000	2,719,000	2,667,000	82,000	3%
183,500	207,000	196,500	201,500	203,500	184,000	(17,500)	-9%
195,500	211,000	213,500	215,500	224,000	204,000	(11,500)	-5%
0	0	0	0	57,500	57,500	57,500	57500%
37,000	16,000	45,000	64,000	605,000	605,000	541,000	845%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,174,999	3,367,500	3,248,500	3,066,000	3,809,000	3,717,500	651,500	21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
1,718,697	1,972,000	1,780,000	1,649,000	1,672,799	1,673,000	24,000	1%
327,000	206,500	206,500	207,000	207,000	150,000	(57,000)	-28%
66,915	69,000	68,000	51,000	52,870	53,000	2,000	4%
0	0	0	0	0	0	0	0%
2,650	3,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
233,411	255,000	256,000	239,000	271,028	272,000	33,000	14%
1,800	2,000	2,000	2,000	1,425	2,000	0	0%
13,027	13,000	13,000	0	0	0	0	0%
25,930	30,000	30,000	28,000	27,197	28,000	0	0%
24,247	0	0	0	0	0	0	0%
219,939	244,000	298,000	279,000	368,999	369,000	90,000	32%
21,840	22,000	22,000	18,000	17,290	18,000	0	0%
83,072	95,000	96,000	89,000	78,856	79,000	(10,000)	-11%
6,719	7,000	7,000	7,000	6,202	7,000	0	0%
13,752	15,000	12,000	13,000	12,335	13,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
28,500	27,500	18,000	18,000	18,000	18,000	0	0%
5,000	5,000	8,000	13,000	13,000	10,000	(3,000)	-23%
53,000	64,500	50,000	50,000	50,000	40,000	(10,000)	-20%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
15,000	20,000	21,500	21,500	21,500	21,500	0	0%
0	6,000	6,000	6,000	6,000	6,000	0	0%
3,500	3,500	6,500	6,500	6,500	6,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
3,000	3,000	3,000	3,000	5,000	4,000	1,000	33%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
50,000	52,000	57,500	57,500	57,500	52,000	(5,500)	-10%
500	1,000	1,500	1,500	1,500	1,500	0	0%
4,000	3,500	3,500	3,500	3,500	3,500	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
19,500	23,000	20,000	20,000	20,000	0	(20,000)	-100%
500	1,000	1,000	1,000	1,000	1,000	0	0%
500	2,500	7,500	7,500	7,500	7,500	0	0%
6,000	6,000	6,000	6,000	12,500	12,500	6,500	108%
0	6,000	6,000	6,000	4,000	4,000	(2,000)	-33%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
0	0	500	500	500	500	0	0%
500	1,500	1,500	1,500	3,500	3,500	2,000	133%
162,000	164,500	164,500	166,500	168,500	168,500	2,000	1%
0	0	0	0	57,500	57,500	57,500	57500%
37,000	1,000	37,000	0	155,000	155,000	155,000	155000%
0	15,000	8,000	16,000	0	0	(16,000)	-100%
0	0	0	48,000	450,000	450,000	402,000	838%
3,174,999	3,367,500	3,248,500	3,066,000	3,809,000	3,717,500	651,500	21%



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# FIRE, BUILDING & LIFE SAFETY



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# FIRE, BUILDING & LIFE SAFETY

## Net Change from Previous Budget:

11,500	4%
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## Significant Changes:

- Increase related to citywide wage increase.

## Capital Items:

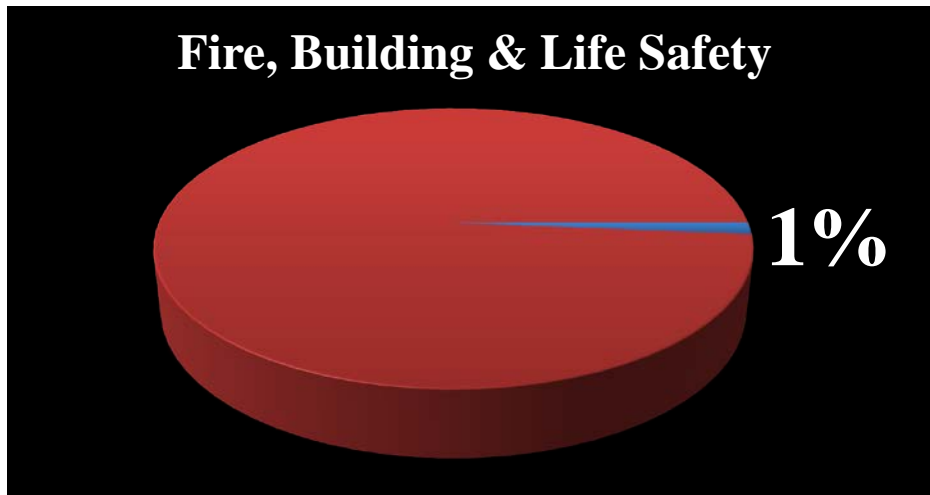
- No capital was requested this year for this department.



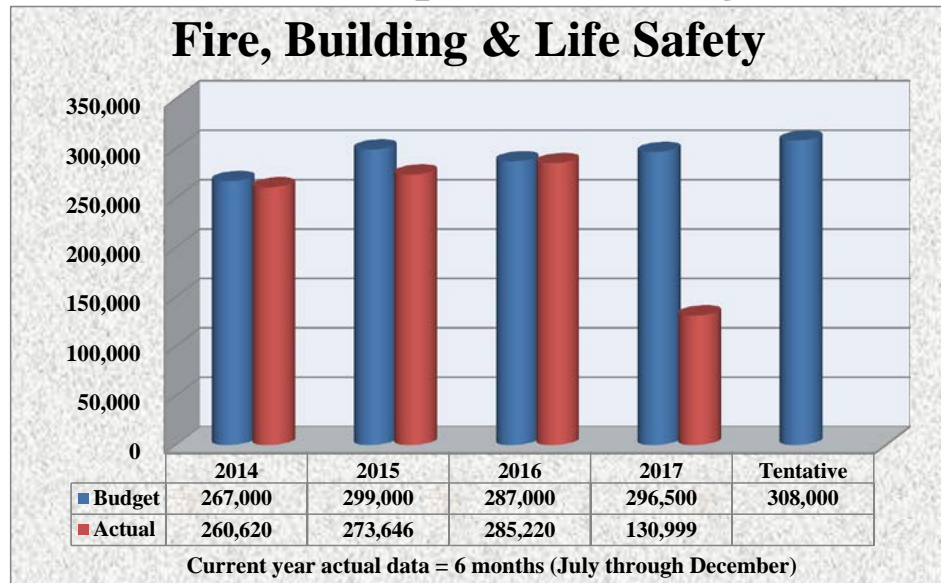
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	3	3	3	3	3
Filled	3	3	3	2	

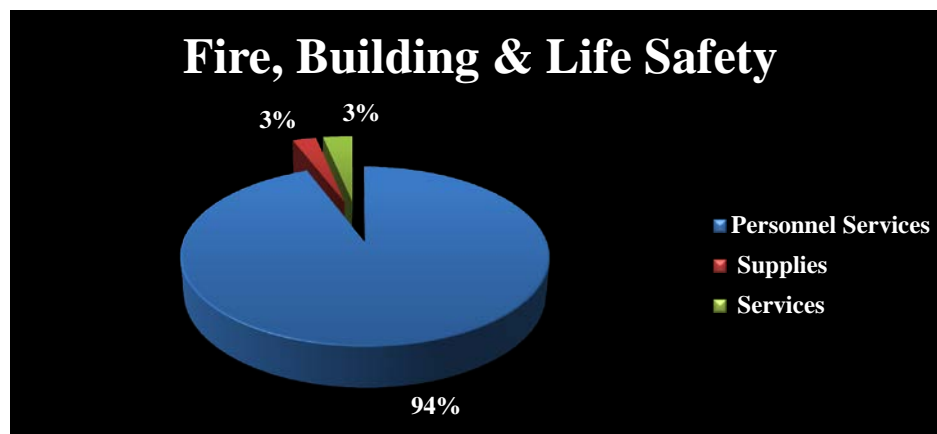
## Percent of General Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	290,000	254,296	264,546	273,542	128,410
200	Supplies	8,000	3,920	4,674	4,262	139
300	Services	10,000	2,404	4,425	7,416	2,451
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
	<b>TOTAL</b>	<b>308,000</b>	260,620	273,646	285,220	130,999

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	209,000	186,665	193,922	202,520	94,929
111	OVERTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	27,715	29,385	29,613	14,775
130	SOCIAL SECURITY CONTRIBUTION	13,000	11,257	11,681	12,220	5,730
131	MEDICARE CONTRIBUTION	4,000	2,633	2,732	2,858	1,340
132	ASRS CONTRIBUTION	24,000	21,543	22,489	23,229	10,899
140	WORKERS COMPENSATION	4,000	3,863	3,818	2,703	736
141	UNEMPLOYMENT INSURANCE	1,000	620	521	399	0
142	AZ JOB TRAINING TAX	3,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	500	445	445	401	33
211	FUEL AND LUBRICANTS	1,500	1,783	1,196	1,017	106
213	SAFETY EQUIPMENT/SUPPLIES	500	0	130	421	0
230	OFFICE SUPPLIES	1,500	479	408	974	0
232	COMPUTER/PRINTER SUPPLIES	500	0	281	9	0
233	UNIFORMS	500	0	0	0	0
249	OPERATING MATERIAL & SUPPLIES	500	62	310	362	0
253	VEHICLE MAINTENANCE/REPAIR	2,500	1,151	1,905	1,079	0
313	CONTRACTED SERVICES	2,000	0	320	1,040	840
350	TRAVEL AND PER DIEM	500	0	332	750	389
351	CONFERENCE, SEMINAR & TRAINING	1,000	0	0	139	50
360	PRINTING COST	1,000	945	994	971	0
362	MAILING COST	500	6	1	19	1
370	DUES-MEMBERSHIPS-FEES	1,000	177	538	285	90
377	MISCELLANEOUS EXPENSES	2,000	0	1,138	2,466	580
381	CELL PHONE/PAGER EXPENSE	2,000	1,277	1,102	1,747	500
	<b>TOTALS</b>	<b>308,000</b>	260,620	273,646	285,220	130,999

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
256,000	268,000	273,000	281,000	286,000	290,000	9,000	3%
7,000	7,000	8,000	8,000	8,000	8,000	0	0%
4,000	24,000	6,000	7,500	10,000	10,000	2,500	33%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
267,000	299,000	287,000	296,500	304,000	308,000	11,500	4%

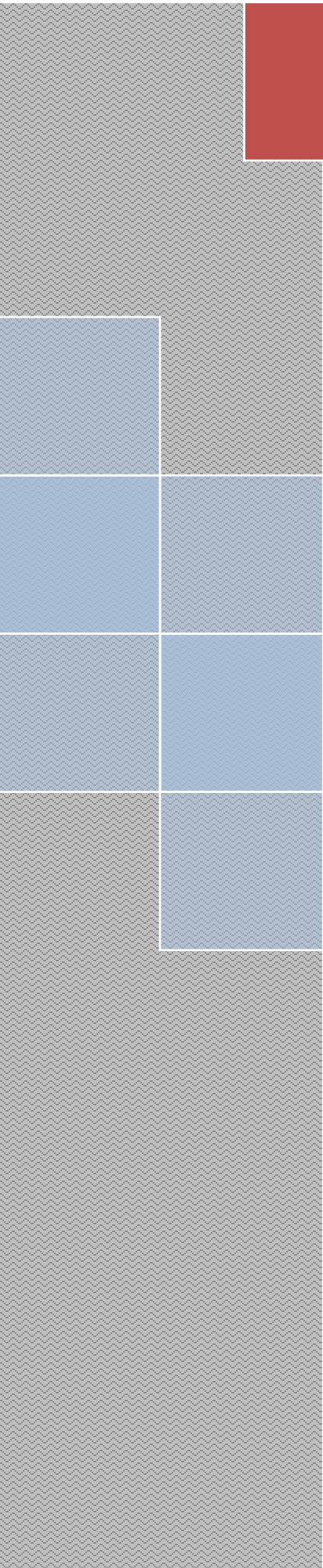
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
186,899	193,000	197,000	204,000	208,410	209,000	5,000	2%
1,000	0	0	0	0	0	0	0%
26,885	30,000	30,000	30,000	31,125	32,000	2,000	7%
11,588	12,000	13,000	13,000	12,921	13,000	0	0%
2,710	3,000	3,000	3,000	3,022	4,000	1,000	33%
21,568	23,000	23,000	24,000	23,967	24,000	0	0%
3,299	4,000	4,000	4,000	3,692	4,000	0	0%
775	1,000	1,000	1,000	775	1,000	0	0%
1,276	2,000	2,000	2,000	2,088	3,000	1,000	50%
500	500	500	500	500	500	0	0%
2,000	2,000	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
0	0	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
1,500	1,500	2,500	2,500	2,500	2,500	0	0%
500	20,500	2,000	2,000	2,000	2,000	0	0%
500	500	500	500	500	500	0	0%
0	0	0	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
500	500	500	1,000	1,000	1,000	0	0%
0	0	0	0	2,000	2,000	2,000	2000%
1,000	1,000	1,500	1,500	2,000	2,000	500	33%
267,000	299,000	287,000	296,500	304,000	308,000	11,500	4%



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# TRANSFERS & CONTINGENCY

City Manager  
Draft Budget



# TRANSFERS & CONTINGENCY

## Net Change from Previous Budget:

(3,487,000)	-47%
-------------	------

## Significant Changes:

- Reduction of \$4.9 million to carry forward for design and construction of City Hall as completion nears.
- Increase of \$600,000 to reserve for irrigation resolution.
- Start of excise bond principal payments.
- Increased transfer to HURF for Butler Road project.



## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Carryforward</b>	<b>CITY HALL</b> Design and construct a new City Hall at the northwest corner of Mountain View and El Mirage Road. This building will house the Administration, Finance, Development and Community Services, IT, and Human Resources Departments. A Council Chambers will also be included in the facility. The project will include the north half of the Mountain View Road, civic plaza, employee and public parking, Police Department's emergency access drive, and irrigation ditch relocation. The land required for the building and the Mountain View Road will be donated by the John F. Long Family	N	\$314,000

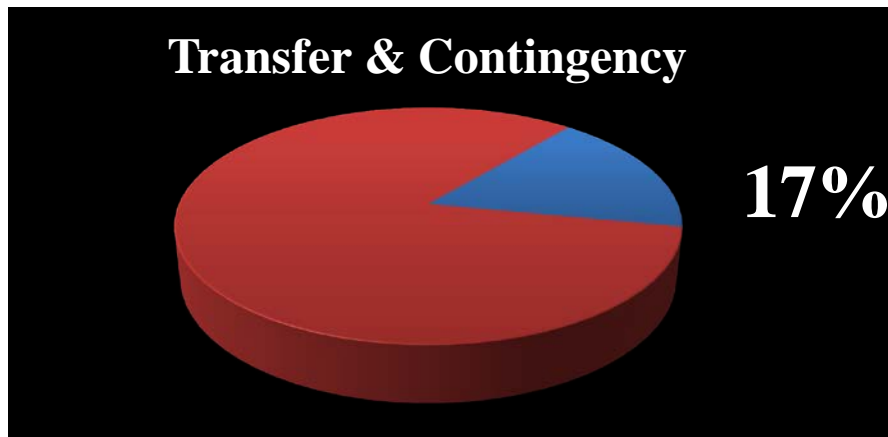
# Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

# Transfers:

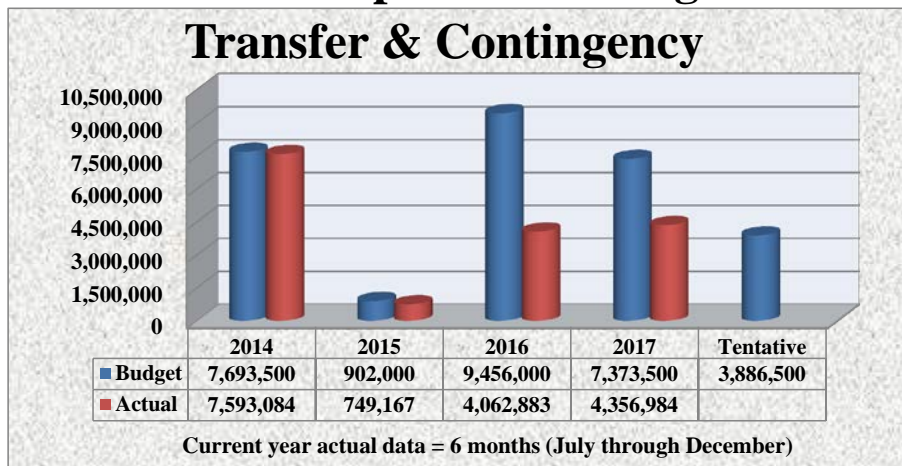
Transfer								
↓	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	TOTAL
Out	In							
Gen. Fund		265,000	825,500	250,000		1,004,000	100,000	\$ 2,444,500
Sewer Fund	818,000			894,000				1,712,000
Water Fund	1,228,000				1,020,000			2,248,000
Sanitation	297,000							297,000
Photo	490,000		490,000					980,000
HURF				160,000				160,000
<b>TOTAL</b>	<b>\$ 2,833,000</b>	<b>265,000</b>	<b>1,315,500</b>	<b>1,304,000</b>	<b>1,020,000</b>	<b>1,004,000</b>	<b>100,000</b>	<b>\$ 7,841,500</b>
Budget Transfer Methodology								
Description:		From	To	Allocation %				
Photo Enforcement		Photo Enforcement	GF/Cap. St.	50% Each Fund*				
Customer Service		Sewer	Water	Per Rate Model				
Engineering		GF/Sewer/HURF	Water	25% Each Fund				
Utility Administration		GF/Sewer	Water	1/3 Each Fund				
* Based on prior year's fund balance.								

## Percent of General Fund



## Total Department Budget

### Transfer & Contingency





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

**EXPENDITURE DETAIL**

Acct	Acct Description	FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,		July - Dec	
			2014	2015	2016	2017
933	TRANSFER OUT - POLICE GRANTS	0	0	2,962	0	0
938	TRANSFER OUT - STREETS (HURF)	1,004,000	365,000	208,000	481,000	41,752
940	TRANSFER OUT - WATER FUND	250,000	3,195,000	175,000	183,000	162,502
941	TRANSFER OUT - CDBG	0	0	0	0	0
943	TRANSFER OUT - STREETS CIP	825,500	474,500	0	430,000	446,752
945	TRANSFER OUT - FUND 61	0	3,082,500	0	0	0
947	TRANSFER OUT - COURT FUND	265,000	375,000	219,000	327,500	23,500
948	TRANSFER OUT - DEBT SERVICE	100,000	100,000	100,000	100,000	49,998
668	CONSTRUCTION - CIP (CITY HALL)	314,000	0	33,400	2,401,452	3,538,540
699	CAPITAL REQUEST NOT IN CIP	0	0	5,093	5,093	5,866
730	COST OF ISSUANCE	0	0	0	0	0
750	INTEREST	126,500	0	0	93,690	63,075
759	EXCISE BOND PRINCIPAL	151,500	0	0	0	0
773	TRUST/AGENCY FEES	0	0	0	0	0
920	RESERVE	850,000	1,084	5,712	41,148	25,000
	TOTALS	3,886,500	7,593,084	749,167	4,062,883	4,356,984

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
365,000	208,000	553,000	83,500	1,004,000	1,004,000	920,500	1102%
3,195,000	175,000	183,000	325,000	250,000	250,000	(75,000)	-23%
0	0	0	0	0	0	0	0%
525,500	0	430,000	893,500	825,500	825,500	(68,000)	-8%
3,000,000	0	0	0	0	0	0	0%
375,000	219,000	327,500	23,500	265,000	265,000	241,500	1028%
100,000	100,000	100,000	100,000	100,000	100,000	0	0%
0	0	7,600,000	5,198,500	314,000	314,000	(4,884,500)	-94%
0	0	0	267,000	0	0	(267,000)	-100%
0	0	75,000	75,000	0	0	(75,000)	-100%
0	0	66,000	126,500	126,500	126,500	0	0%
0	0	0	0	151,500	151,500	151,500	151500%
0	0	30,000	30,000	0	0	(30,000)	-100%
133,000	200,000	91,500	251,000	700,000	850,000	599,000	239%
7,693,500	902,000	9,456,000	7,373,500	3,736,500	3,886,500	(3,487,000)	-47%



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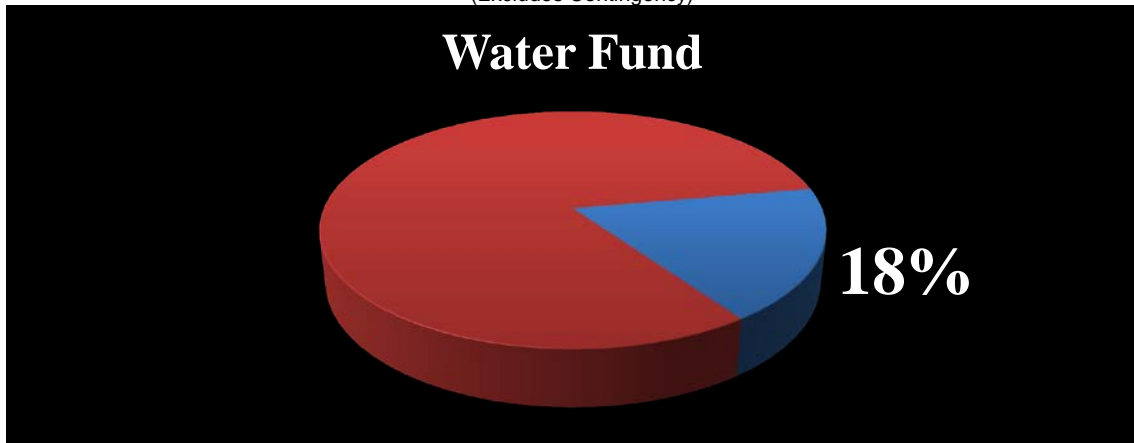


# WATER FUND

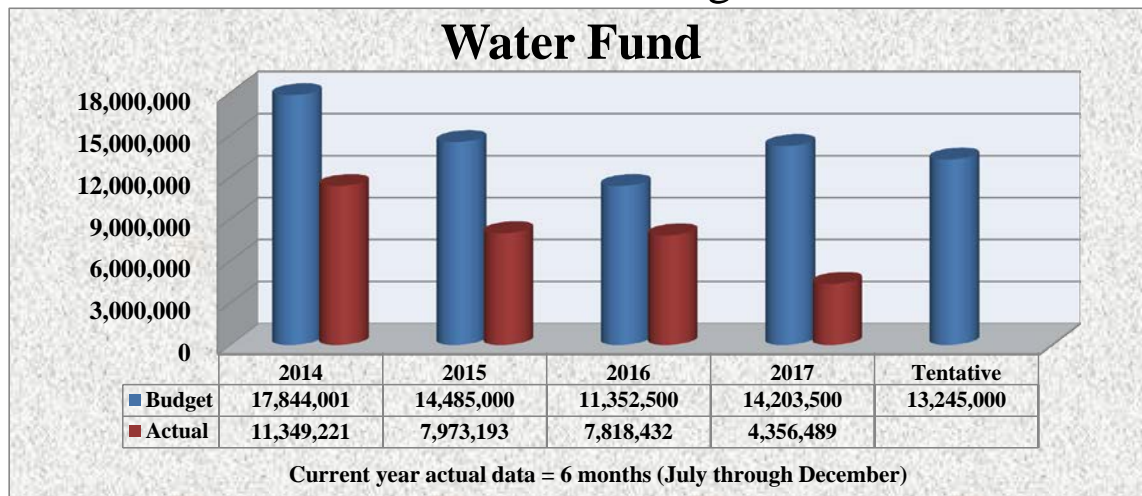


City Manager  
Draft Budget

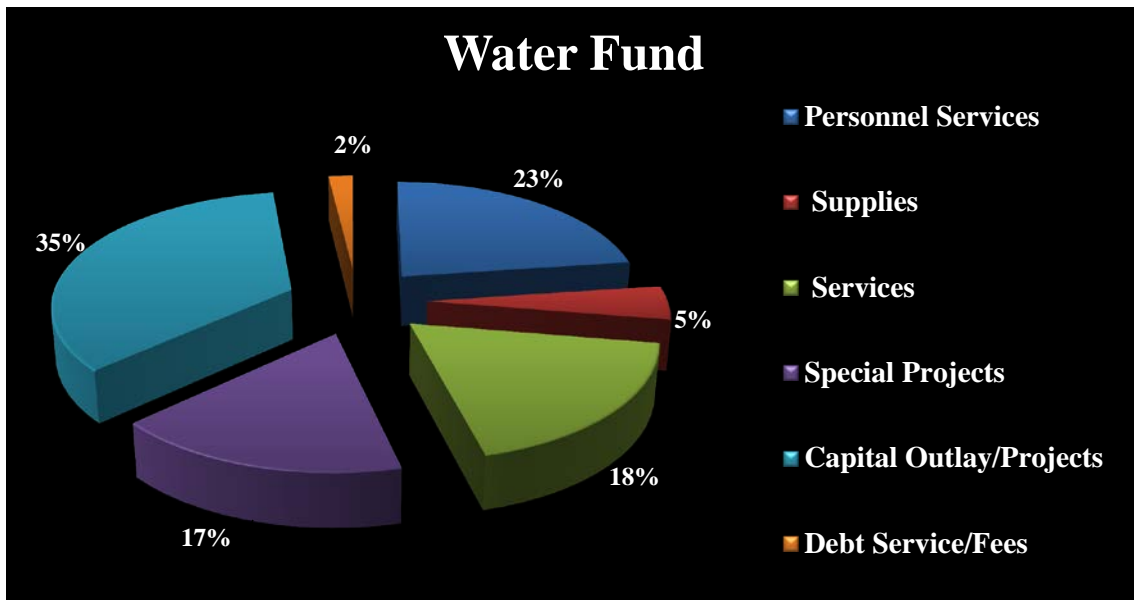
## Percent of Citywide Expenditure Budget (Excludes Contingency)



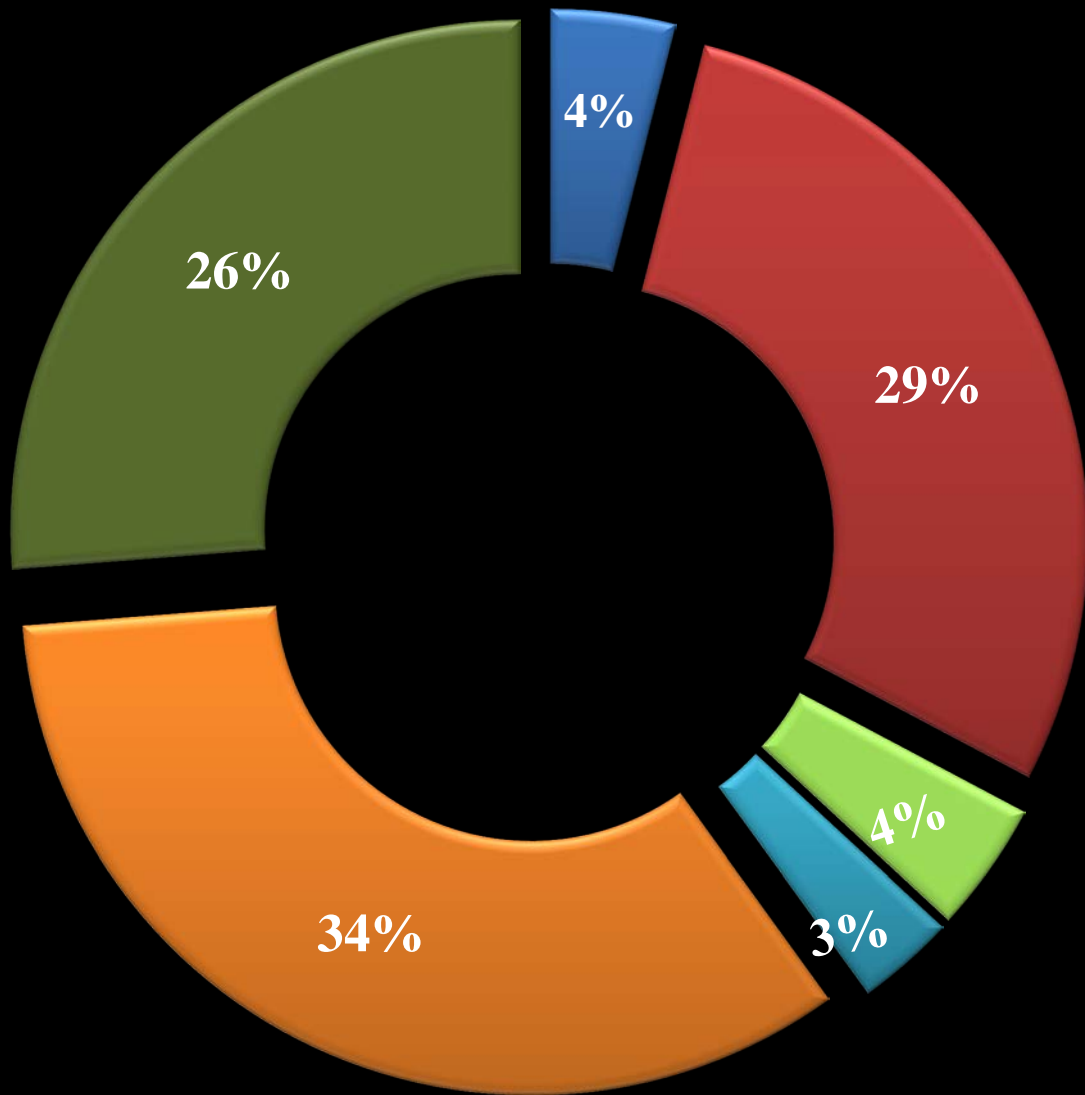
## Total Fund Budget



## FY 2018 Budgeted Expenses



# Department Budget as a Percent of Total Water Fund Budget



- Utility Administration
- Water Operations
- Customer Service
- Engineering
- Capital Projects
- Debt Service/Transfers

**Water Fund Summary**  
**Summary of Revenues and Expenditures by Department**

<u>REVENUES</u>	<b>FY 2018 Tentative</b>	<b>Actual</b>			
		<b>For the Fiscal Year ending June 30,</b>			<b>July - Dec</b>
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Charges for Services	<b>9,135,000</b>	8,531,784	9,159,779	9,328,038	4,943,146
Fines and Forfeitures	<b>180,000</b>	222,274	241,662	181,573	95,597
Miscellaneous	<b>60,000</b>	530,410	27,250	47,092	15,593
Water Fund Revenues before Transfers	<b>9,375,000</b>	9,284,468	9,428,691	9,556,704	5,054,335
Lease/Bond Proceeds	<b>1,970,000</b>	0	0	0	0
Transfers In	<b>1,304,000</b>	3,945,000	1,142,500	1,137,000	720,502
<b>Total Water Fund Revenues</b>	<b>12,649,000</b>	13,229,468	10,571,191	10,693,704	5,774,837
<u>EXPENDITURES</u>					
Utility Administration	<b>527,000</b>	269,721	293,994	274,441	188,301
Water Operations	<b>3,810,000</b>	2,858,538	2,286,285	2,325,740	1,845,546
Customer Service	<b>550,500</b>	512,283	508,301	528,065	232,178
Meter Services	<b>0</b>	3,209,940	301,165	54,753	0
Engineering	<b>415,500</b>	434,278	339,835	359,780	174,729
Capital Projects	<b>4,465,000</b>	1,523,327	1,527,513	1,540,092	783,953
Debt Service/Fees	<b>161,000</b>	426,134	446,100	424,061	1,532
Water Fund Expenditures before Transfers/Bond Principal	<b>9,929,000</b>	9,234,221	5,703,193	5,506,932	3,226,239
Transfers Out	<b>2,248,000</b>	2,115,000	2,270,000	2,311,500	1,130,250
Bond Principal	<b>1,068,000</b>	0	0	0	0
Total Water Fund Expenditures	<b>13,245,000</b>	11,349,221	7,973,193	7,818,432	4,356,489
<b>Net Revenue over Expenditures</b>	<b>(596,000)</b>	1,880,247	2,597,998	2,875,272	1,418,348

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
8,755,000	8,270,000	8,495,000	9,620,000	9,135,000	9,135,000	(485,000)	-5%
180,000	180,000	180,000	200,000	180,000	180,000	(20,000)	-10%
10,000	20,000	5,000	20,000	60,000	60,000	40,000	200%
8,945,000	8,470,000	8,680,000	9,840,000	9,375,000	9,375,000	(465,000)	-5%
4,550,000	1,537,500	2,009,000	2,085,000	1,970,000	1,970,000	(115,000)	-6%
3,945,000	1,142,500	1,137,000	1,441,000	1,304,000	1,304,000	(137,000)	-10%
17,440,000	11,150,000	11,826,000	13,366,000	12,649,000	12,649,000	(717,000)	-5%
290,500	316,500	339,500	508,000	523,000	527,000	19,000	4%
6,195,500	6,355,000	2,359,500	5,215,500	3,832,500	3,810,000	(1,405,500)	-27%
483,000	519,500	536,000	506,000	547,500	550,500	44,500	9%
3,809,501	700,000	430,500	0	0	0	0	0%
493,500	391,500	399,000	399,500	411,500	415,500	16,000	4%
2,834,000	2,309,500	3,353,500	3,725,000	4,465,000	4,465,000	740,000	20%
535,500	504,000	504,000	405,000	161,000	161,000	(244,000)	-60%
14,641,501	11,096,000	7,922,000	10,759,000	9,940,500	9,929,000	(830,000)	-8%
2,115,000	2,270,000	2,311,500	2,260,500	2,248,000	2,248,000	(12,500)	-1%
1,087,500	1,119,000	1,119,000	1,184,000	1,068,000	1,068,000	(116,000)	-10%
17,844,001	14,485,000	11,352,500	14,203,500	13,256,500	13,245,000	(958,500)	-7%
(404,001)	(3,335,000)	473,500	(837,500)	(607,500)	(596,000)	241,500	-29%

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

**SUMMARY OF REVENUES**

Category Description	FY 2018 Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2014	2015	2016	2017
Charges for Services	9,135,000	8,531,784	9,159,779	9,328,038	4,943,146
Fines and Forfeitures	180,000	222,274	241,662	181,573	95,597
Miscellaneous	60,000	530,410	27,250	47,092	15,593
Bond Proceeds	1,970,000	0	0	0	0
Transfers In	1,304,000	3,945,000	1,142,500	1,137,000	720,502
<b>TOTAL</b>	<b>12,649,000</b>	13,229,468	10,571,191	10,693,704	5,774,837

	FY 2018 Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2014	2015	2016	2017
100 WATER SERVICE CHARGES	8,500,000	7,806,881	8,393,891	8,581,042	4,607,770
130 WATER RECHARGE FEE	375,000	318,137	370,329	427,182	205,982
140 TURN OFF/ON FEES	190,000	271,783	279,792	218,473	79,514
145 DOOR NOTICE FEES	0	775	455	105	785
150 NEW WATER ACCOUNTS	60,000	83,920	77,353	67,160	31,400
170 LATE FEE	180,000	221,499	241,207	181,468	94,812
200 IRRIGATION WATER	0	22,661	23,215	26,821	13,620
400 NEW METERS	10,000	28,402	15,200	7,360	4,860
552 GRANTS	0	0	0	0	0
842 INTEREST REVENUE	10,000	6,634	4,374	12,044	9,909
850 CONTRIBUTIONS	35,000	500,000	0	0	0
940 CASH OVER/SHORT ACCOUNT	0	311	(56)	(205)	11
750 UNCLASSIFIED REVENUES	10,000	16,595	13,997	25,019	5,670
755 RECOVERY FROM PRIOR YEAR	5,000	6,870	8,935	10,234	2
501 BOND PROCEEDS	1,970,000	0	0	0	0
970 TRANSFER IN	1,304,000	3,945,000	1,142,500	1,137,000	720,502
<b>TOTALS</b>	<b>12,649,000</b>	13,229,468	10,571,191	10,693,704	5,774,837

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
8,755,000	8,270,000	8,495,000	9,620,000	9,135,000	9,135,000	(485,000)	-5%
180,000	180,000	180,000	200,000	180,000	180,000	(20,000)	-10%
10,000	20,000	5,000	20,000	60,000	60,000	40,000	200%
4,550,000	1,537,500	2,009,000	2,085,000	1,970,000	1,970,000	(115,000)	-6%
3,945,000	1,142,500	1,137,000	1,441,000	1,304,000	1,304,000	(137,000)	-10%
17,440,000	11,150,000	11,826,000	13,366,000	12,649,000	12,649,000	(717,000)	-5%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
8,085,000	7,550,000	7,800,000	8,980,000	8,500,000	8,500,000	(480,000)	-5%
310,000	350,000	320,000	350,000	375,000	375,000	25,000	7%
250,000	250,000	250,000	200,000	190,000	190,000	(10,000)	-5%
0	0	0	0	0	0	0	0%
80,000	80,000	80,000	60,000	60,000	60,000	0	0%
180,000	180,000	180,000	200,000	180,000	180,000	(20,000)	-10%
20,000	20,000	25,000	20,000	0	0	(20,000)	-100%
10,000	20,000	20,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
0	5,000	5,000	5,000	10,000	10,000	5,000	100%
0	0	0	0	35,000	35,000	35,000	35000%
0	0	0	0	0	0	0	0%
10,000	10,000	0	10,000	10,000	10,000	0	0%
0	5,000	0	5,000	5,000	5,000	0	0%
4,550,000	1,537,500	2,009,000	2,085,000	1,970,000	1,970,000	(115,000)	-6%
3,945,000	1,142,500	1,137,000	1,441,000	1,304,000	1,304,000	(137,000)	-10%
17,440,000	11,150,000	11,826,000	13,366,000	12,649,000	12,649,000	(717,000)	-5%



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# UTILITIES ADMINISTRATION



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# UTILITIES ADMINISTRATION

## Net Change from Previous Budget:

19,000	4%
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## Significant Changes:

- Increase mainly due to citywide wage increase.



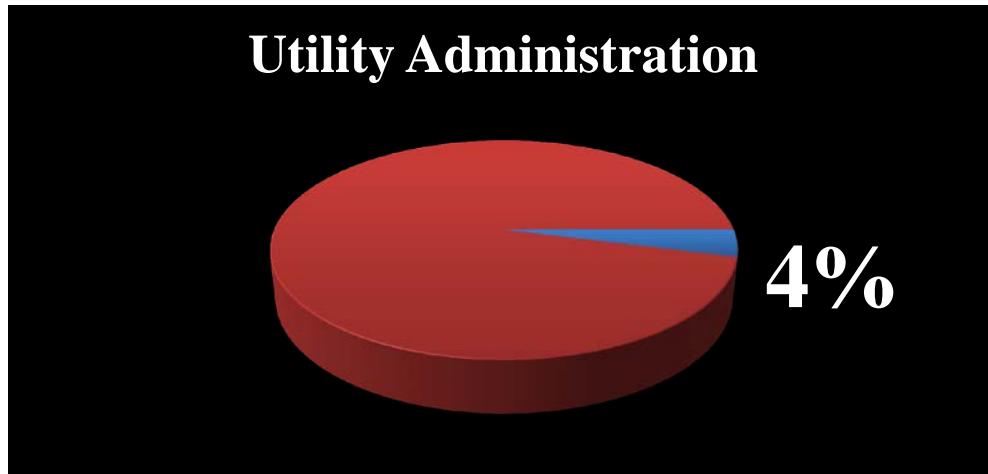
## Capital Items:

- No capital was requested this year for this department.

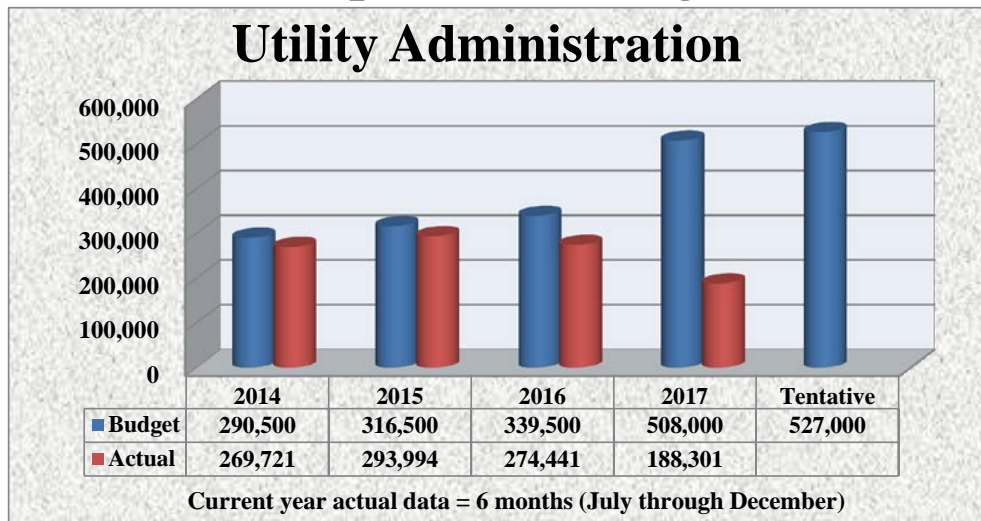
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	2	2	2	4	4
Filled	2	2	1	3	

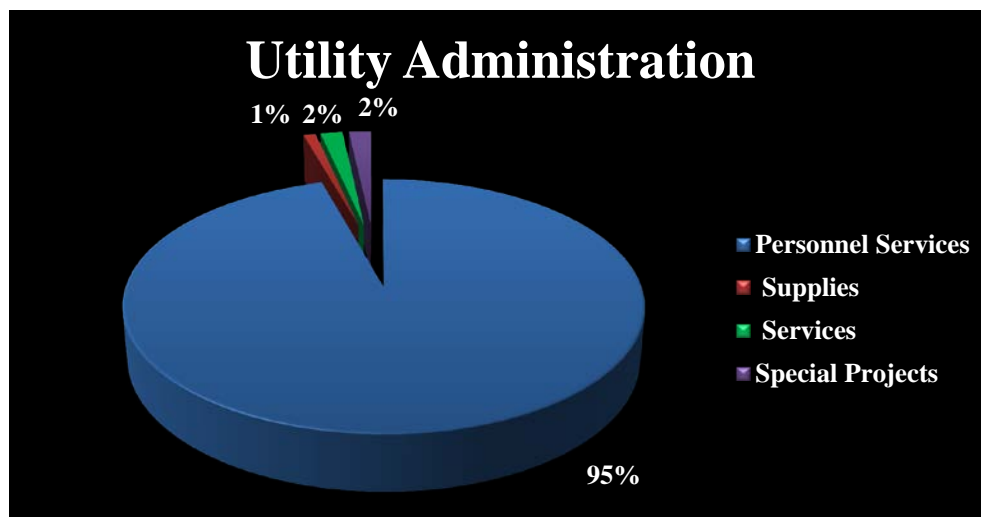
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	504,000	266,927	287,934	267,698	184,272
200	Supplies	5,000	972	3,237	3,201	1,263
300	Services	9,000	1,822	2,823	2,222	1,767
400	Special Projects	9,000	0	0	1,320	1,000
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
	<b>TOTAL</b>	<b>527,000</b>	269,721	293,994	274,441	188,301

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	384,000	207,678	220,518	207,596	144,523
111	OVERTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	39,000	16,719	21,678	20,230	11,759
130	SOCIAL SECURITY CONTRIBUTION	22,000	12,591	13,254	12,211	8,885
131	MEDICARE CONTRIBUTION	6,000	2,945	3,100	2,922	2,078
132	ASRS CONTRIBUTION	45,000	23,969	25,572	22,404	16,592
140	COMPENSATION INSURANCE	4,000	2,613	3,465	2,068	170
141	UNEMPLOYMENT INSURANCE	2,000	413	347	266	266
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	5,000	972	3,237	1,701	1,263
248	SOFTWARE PURCHASE	0	0	0	1,500	0
350	TRAVEL AND PER DIEM	1,500	0	0	0	293
351	CONFERENCE, SEMINAR & TRAINING	6,000	1,032	2,033	1,722	794
370	DUES-MEMBERSHIPS-FEES	1,500	790	790	500	680
436	RATE STUDY	9,000	0	0	1,320	1,000
	<b>TOTALS</b>	<b>527,000</b>	269,721	293,994	274,441	188,301

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
262,000	288,000	311,000	483,000	500,000	504,000	21,000	4%
18,000	17,500	8,500	8,500	5,000	5,000	(3,500)	-41%
1,500	2,000	11,000	7,500	9,000	9,000	1,500	20%
9,000	9,000	9,000	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%
290,500	316,500	339,500	508,000	523,000	527,000	19,000	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
202,114	220,000	235,000	362,000	383,490	384,000	22,000	6%
0	0	0	0	0	0	0	0%
17,193	18,000	24,000	42,000	38,665	39,000	(3,000)	-7%
12,459	13,000	14,000	22,000	21,651	22,000	0	0%
2,931	4,000	4,000	6,000	5,561	6,000	0	0%
23,324	26,000	27,000	42,000	44,101	45,000	3,000	7%
2,747	4,000	4,000	4,000	3,944	4,000	0	0%
517	1,000	1,000	2,000	1,034	2,000	0	0%
715	2,000	2,000	3,000	1,555	2,000	(1,000)	-33%
18,000	17,500	8,500	8,500	5,000	5,000	(3,500)	-41%
0	0	0	0	0	0	0	0%
0	0	0	0	1,500	1,500	1,500	1500%
0	500	9,500	6,000	6,000	6,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
9,000	9,000	9,000	9,000	9,000	9,000	0	0%
290,500	316,500	339,500	508,000	523,000	527,000	19,000	4%



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# WATER OPERATIONS



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# WATER OPERATIONS

## Net Change from Previous Budget:

(1,405,500)	-27%
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## Significant Changes:

- Reduction of \$927,000 in assured water costs.
- Decrease of \$229,000 in capital costs from prior year.



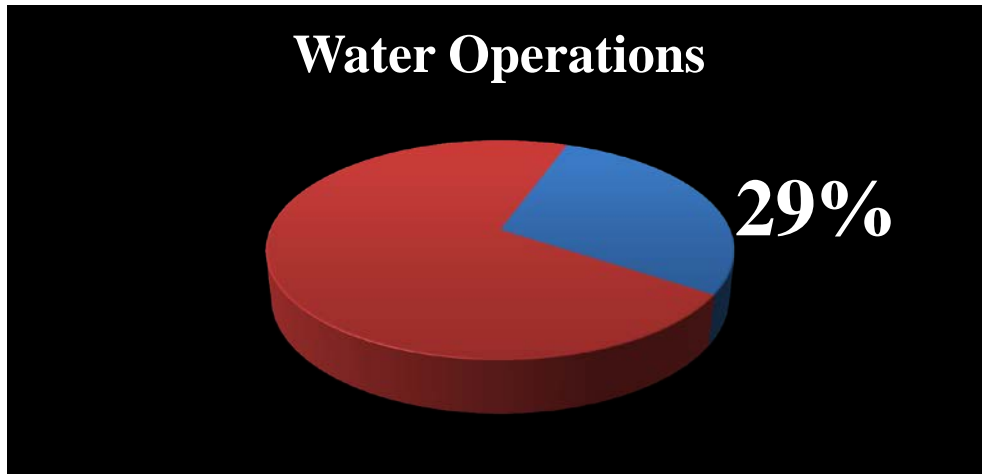
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	<p><b><i>BACKFLOW DATA MANAGEMENT MODULE</i></b></p> <p>This software is needed for accurate management of the City's backflow data. This is a module for our current utility billing system (Caselle) that will allow staff to accurately and efficiently track, organize, notify, and manage every backflow assembly/device within the City's water distribution system. This software will aid in the City's effort to develop a backflow and cross prevention control program and help enforce compliance. This is critical to ensure high quality, safe, and reliable drinking water to the public.</p>	N	\$8,000

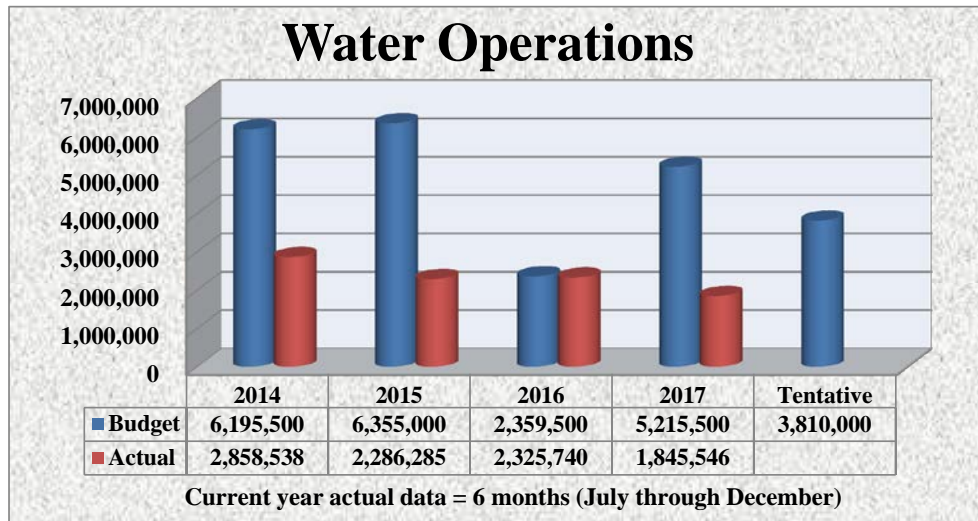
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	9	10.7	10.7	10	10
Filled	8	8	9	9	

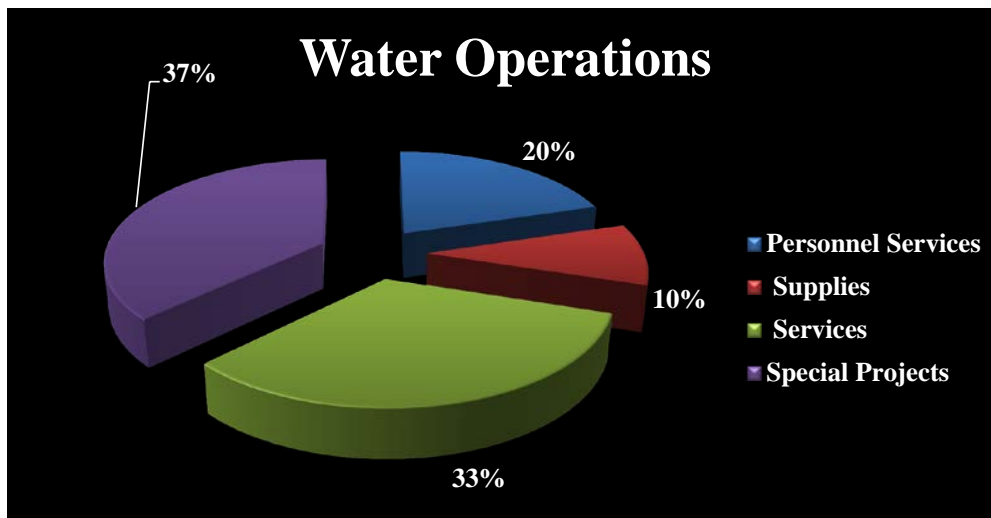
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30, 2014	2015	2016	July - Dec 2017
100	Personnel Services	771,500	525,140	596,059	630,722	288,560
200	Supplies	369,000	280,322	362,123	361,240	107,367
300	Services	1,251,000	1,043,889	1,218,888	1,234,098	767,863
400	Special Projects	1,410,500	995,033	107,269	98,330	681,353
600	Capital Outlay/Projects	8,000	0	0	0	402
700	Debt Service - Interest/Fees	0	0	0	0	0
800	Loss on Assets	0	14,154	1,945	1,350	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>3,810,000</b>	<b>2,858,538</b>	<b>2,286,285</b>	<b>2,325,740</b>	<b>1,845,546</b>

EXPENDITURE DETAIL

Acct	Acct Description	FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30, 2014	2015	2016	July - Dec 2017
110	SALARIES AND WAGES	522,000	351,511	402,239	414,082	198,680
111	OVERTIME	32,000	22,201	27,937	37,529	8,512
117	COMPTIME	0	4,129	3,154	5,527	3,743
120	HEALTH-LIFE-DENTAL INSURANCE	94,000	69,910	77,108	84,338	41,240
123	CALL BACK PAY	7,500	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	35,000	22,524	24,814	27,496	12,414
131	MEDICARE CONTRIBUTION	9,000	5,268	5,803	6,430	2,903
132	ASRS CONTRIBUTION	64,000	42,926	49,106	53,407	23,653
140	WORKERS COMPENSATION	25,000	18,828	19,335	15,543	4,863
141	UNEMPLOYMENT INSURANCE	3,000	1,859	1,562	1,371	51
142	AZ JOB TRAINING TAX	7,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENT	0	(456)	0	0	0
199	LABOR DISTRIBUTION	(27,000)	(13,560)	(15,000)	(15,000)	(7,500)
210	SMALL TOOLS/EQUIP/PARTS	5,000	7,509	11,006	9,209	2,466
211	FUEL AND LUBRICANTS	23,500	31,414	29,704	19,430	2,600
213	SAFETY EQUIPMENT/SUPPLIES	8,500	4,985	8,427	12,770	4,388
220	METERS/PARTS/CALIBRATION	25,000	0	1,837	6,071	7,954
221	PIPES AND FITTINGS	58,000	68,649	50,813	74,547	28,215
222	CHEMICAL EXPENSE	18,500	13,035	13,031	17,039	11,064
225	ASPHALT/COAL MATERIAL	6,000	6,631	5,259	8,066	2,573
226	FIRE HYDRANTS/PARTS	12,000	9,316	17,563	16,089	2,461
230	OFFICE SUPPLIES	1,500	1,095	2,088	2,460	853
232	COMPUTER/PRINTER SUPPLIES	500	0	0	466	340
233	UNIFORMS	2,000	454	1,650	2,158	917
237	EQUIPMENT/FURNITURE PURCHASE	1,500	0	21,361	11,394	4,473
249	OPERATING MATERIAL & SUPPLIES	1,000	996	4,236	6,474	1,140
250	BUILDING MAINTENANCE/REPAIR	500	425	549	377	0
251	COMPUTER/PRINTER MAINTENANCE	500	0	712	0	0
253	VEHICLE MAINTENANCE/REPAIR	25,500	28,014	25,743	39,144	4,527
255	WELL SITE MAINT/REPAIRS	177,000	107,800	167,345	134,334	32,601
269	OTHER MAINTENANCE/REPAIRS	2,500	0	800	1,212	797
311	PROFESSIONAL SERVICES	18,500	14,392	7,223	19,129	6,864
312	LEGAL SERVICES	0	0	0	0	0
313	CONTRACTED SERVICES	112,500	83,146	104,518	119,496	83,683
314	LIABILITY INSURANCE	187,000	165,909	166,925	172,808	141,582
320	MEDICAL/DRUG EXAMS & TESTING	0	0	0	0	0
325	TECH/SOFTWARE SUPPORT	32,000	7,154	28,479	26,270	10,129
326	LICENSE AND PERMITS	12,000	12,580	11,230	11,380	4,250
328	EQUIPMENT RENT/LEASES	7,000	3,510	4,870	12,527	8,931
333	SAMPLING/TESTING	35,000	27,079	31,643	22,479	5,683
340	ANNUAL WATER FEES	25,000	41,099	7,906	12,009	8,481
351	CONFERENCE, SEMINAR & TRAINING	8,000	1,760	3,244	4,758	283
360	PRINTING COST	1,000	567	597	1,070	0
362	MAILING COST	1,000	45	24	0	143
370	DUES-MEMBERSHIPS-FEES	8,000	5,466	3,954	6,120	3,200
376	LATE FEES/INTEREST CHARGES	0	2,989	505	0	0
377	MISCELLANEOUS EXPENSES	0	104	0	1,740	324
381	CELL PHONE/PAGER EXPENSE	9,500	8,023	8,396	8,840	2,310
385	BUILDING WATER/SEWER SERVICES	44,000	42,546	31,303	33,058	19,068
386	LANDSCAPING/IRRIGATION	375,500	255,803	453,181	426,646	258,980
387	UTILITY ELECTRICITY	375,000	371,716	354,890	355,766	213,952
418	SPECIAL PROJECTS	58,500	115,602	5,114	0	13,079
482	ASSURED WATER SUPPLY	1,352,000	879,431	102,156	98,330	668,274
617	EQUIPMENT PURCHASE	8,000	0	0	0	402
650	VEHICLE PURCHASE	0	0	0	0	0
850	LOSS ON RETIRE/SALE OF ASSETS	0	14,154	1,945	1,350	0
	191					
	<b>TOTALS</b>	<b>3,810,000</b>	<b>2,858,538</b>	<b>2,286,285</b>	<b>2,325,740</b>	<b>1,845,546</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
639,000	747,500	724,500	694,500	765,500	771,500	77,000	11%
334,000	366,000	359,000	761,000	369,000	369,000	(392,000)	-52%
1,277,500	1,251,500	1,251,000	1,224,000	1,279,500	1,251,000	27,000	2%
3,895,000	3,895,000	0	2,299,000	1,410,500	1,410,500	(888,500)	-39%
50,000	95,000	25,000	237,000	8,000	8,000	(229,000)	-97%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,195,500	6,355,000	2,359,500	5,215,500	3,832,500	3,810,000	(1,405,500)	-27%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
446,577	518,000	500,000	477,000	521,314	522,000	45,000	9%
6,000	6,000	6,000	6,000	31,500	32,000	26,000	433%
0	0	0	0	0	0	0	0%
88,731	96,000	96,000	89,000	93,483	94,000	5,000	6%
0	7,500	7,500	7,500	7,500	7,500	0	0%
27,688	33,000	32,000	31,000	34,274	35,000	4,000	13%
6,475	8,000	8,000	8,000	8,016	9,000	1,000	13%
51,535	60,000	56,000	57,000	63,574	64,000	7,000	12%
20,218	26,000	26,000	24,000	24,221	25,000	1,000	4%
2,584	3,000	3,000	3,000	2,584	3,000	0	0%
4,192	5,000	5,000	7,000	6,034	7,000	0	0%
0	0	0	0	0	0	0	0%
(15,000)	(15,000)	(15,000)	(15,000)	(27,000)	(27,000)	(12,000)	80%
4,000	4,000	5,000	5,000	5,000	5,000	0	0%
30,000	36,000	23,500	23,500	23,500	23,500	0	0%
4,000	4,500	5,500	5,500	8,500	8,500	3,000	55%
0	10,000	10,000	420,000	25,000	25,000	(395,000)	-94%
40,000	58,000	78,000	58,000	58,000	58,000	0	0%
34,000	18,500	18,500	18,500	18,500	18,500	0	0%
2,500	5,000	6,000	6,000	6,000	6,000	0	0%
8,000	20,000	20,000	12,000	12,000	12,000	0	0%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
4,000	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%
1,500	0	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
22,500	25,500	25,500	25,500	25,500	25,500	0	0%
175,000	175,000	157,000	177,000	177,000	177,000	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
27,000	27,000	26,000	26,000	18,500	18,500	(7,500)	-29%
10,000	10,000	10,000	10,000	0	0	(10,000)	-100%
112,500	112,500	112,500	112,500	112,500	112,500	0	0%
178,000	178,000	187,000	187,000	187,000	187,000	0	0%
3,000	0	0	0	0	0	0	0%
15,500	15,500	15,500	25,000	32,000	32,000	7,000	28%
16,500	14,000	12,000	12,000	12,000	12,000	0	0%
5,000	3,000	7,000	7,000	7,000	7,000	0	0%
40,000	40,000	35,000	35,000	35,000	35,000	0	0%
48,000	62,500	60,000	25,000	25,000	25,000	0	0%
2,500	2,500	3,500	3,500	8,000	8,000	4,500	129%
3,500	1,500	1,000	1,000	1,000	1,000	0	0%
3,000	1,000	1,000	1,000	1,000	1,000	0	0%
8,000	8,000	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
8,000	9,000	9,500	13,000	13,000	9,500	(3,500)	-27%
60,000	60,000	56,000	51,000	44,000	44,000	(7,000)	-14%
280,500	280,500	280,500	280,500	375,500	375,500	95,000	34%
456,500	426,500	426,500	426,500	400,000	375,000	(51,500)	-12%
0	0	0	20,000	58,500	58,500	38,500	193%
3,895,000	3,895,000	0	2,279,000	1,352,000	1,352,000	(927,000)	-41%
50,000	0	0	237,000	8,000	8,000	(229,000)	-97%
0	95,000	25,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,195,500	6,355,000	2,359,500	5,215,500	3,832,500	3,810,000	(1,405,500)	-27%



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# CUSTOMER SERVICE



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# CUSTOMER SERVICE

## Net Change from Previous Budget:

44,500	9%
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## Significant Changes:

- \$25,000 increase to merchant services costs due to increased volume in credit card transactions.
- \$12,000 for computer replacements.
- Increase in software maintenance for upgrade to Caselle Connect.
- Increase in contracted services for increased cost of printing utility bills and notifications.



## Capital Items:

- No capital was requested this year for this department.

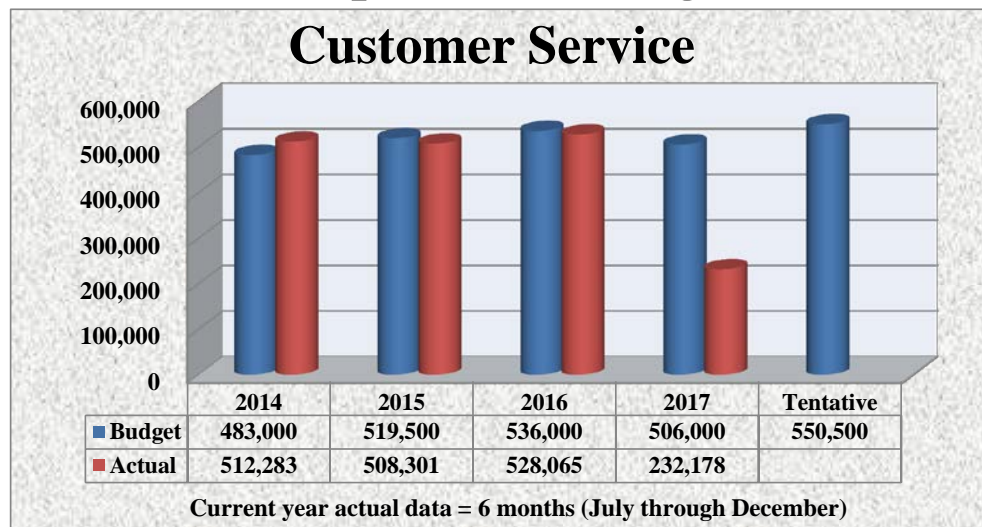
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	4.5	4.5	5.4	5.3	5.3
Filled	5.5	3.5	5.5	4.8	

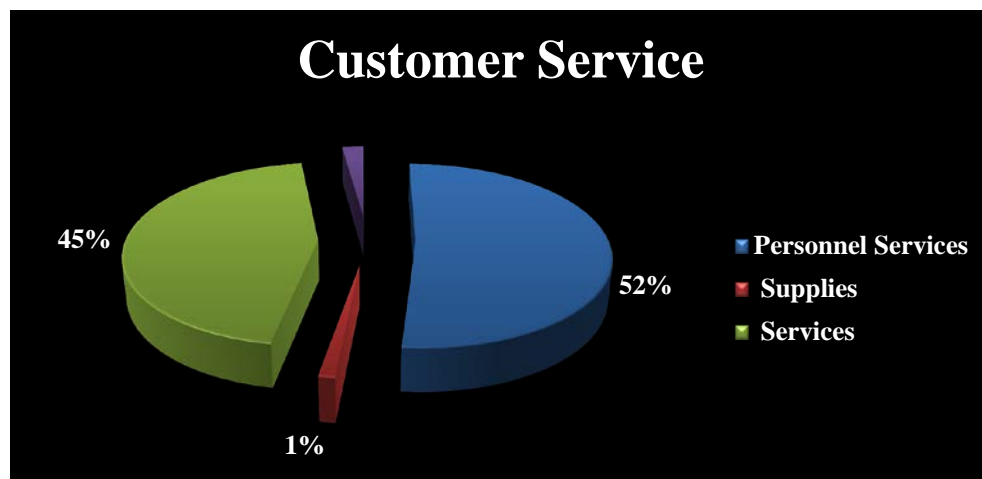
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	284,000	300,253	281,916	305,622	130,609
200	Supplies	6,500	8,619	8,517	5,825	3,102
300	Services	248,000	203,411	217,868	216,618	98,467
400	Special Projects	12,000	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
<b>TOTAL</b>		<b>550,500</b>	<b>512,283</b>	<b>508,301</b>	<b>528,065</b>	<b>232,178</b>

EXPENDITURE DETAIL		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	217,000	221,060	209,261	222,575	90,407
111	OVERTIME	5,000	1,155	6,417	11,943	4,553
117	COMPTIME	0	2,860	3,261	524	0
120	HEALTH-LIFE-DENTAL INSURANCE	19,000	33,217	24,590	25,809	14,969
130	SOCIAL SECURITY CONTRIBUTION	14,000	13,233	13,125	14,276	5,758
131	MEDICARE CONTRIBUTION	4,000	3,095	3,070	3,339	1,347
132	ASRS CONTRIBUTION	18,000	23,431	19,670	23,787	9,172
140	WORKERS COMPENSATION	1,000	808	750	838	129
141	UNEMPLOYMENT INSURANCE	2,000	1,395	1,773	1,077	71
142	AZ JOB TRAINING TAX	4,000	0	0	0	0
199	LABOR DISTRIBUTION	0	0	0	1,455	4,204
230	OFFICE SUPPLIES	1,500	1,411	2,775	2,423	443
232	COMPUTER/PRINTER SUPPLIES	1,500	713	1,665	702	143
233	UNIFORMS	0	0	0	0	0
237	EQUIPMENT PURCHASE	0	4,082	1,233	213	1,572
248	SOFTWARE PURCHASE	0	0	281	347	0
249	OPERATING MATERIAL & SUPPLIES	500	289	562	434	58
266	POSTAGE EQUIP RENTAL FEES	2,500	2,065	1,882	1,706	853
269	OTHER MAINTENANCE/REPAIRS	500	58	121	0	33
313	CONTRACTED SERVICES	55,000	55,486	55,445	55,411	27,883
325	TECH/SOFTWARE SUPPORT	24,500	7,670	21,457	8,800	9,126
338	ARMORED CAR SERVICES	7,500	5,587	6,520	6,806	2,979
343	STORAGE FACILITY RENTAL	0	0	0	0	0
350	TRAVEL AND PER DIEM	1,500	0	0	0	590
351	CONFERENCE,SEMINAR & TRAINING	3,500	0	755	0	575
353	TUITION REIMBURSEMENT	0	2,000	0	0	0
360	PRINTING COST	3,000	3,004	281	1,341	805
362	MAILING COST	2,000	1,197	1,534	1,200	660
363	MAILING COST-UTILITY BILLING	58,000	57,464	58,000	64,867	14,313
372	BANK CHARGES/MERCHANT SVC CHGS	80,000	56,915	60,514	65,297	37,305
373	BANK CHARGES/LOCKBOX	13,000	12,983	12,624	10,959	4,036
377	MISCELLANEOUS EXPENSES	0	0	0	991	51
381	CELL PHONE/PAGER EXPENSE	0	1,105	739	947	144
395	COLLECTION SERVICES	0	0	0	0	0
418	SPECIAL PROJECTS	12,000	0	0	0	0
<b>TOTALS</b>		<b>550,500</b>	<b>512,283</b>	<b>508,301</b>	<b>528,065</b>	<b>232,178</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
287,000	300,000	316,000	281,000	281,000	284,000	3,000	1%
6,500	6,500	6,500	6,500	6,500	6,500	0	0%
189,500	213,000	213,500	218,500	248,000	248,000	29,500	14%
0	0	0	0	12,000	12,000	12,000	12000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
483,000	519,500	536,000	506,000	547,500	550,500	44,500	9%

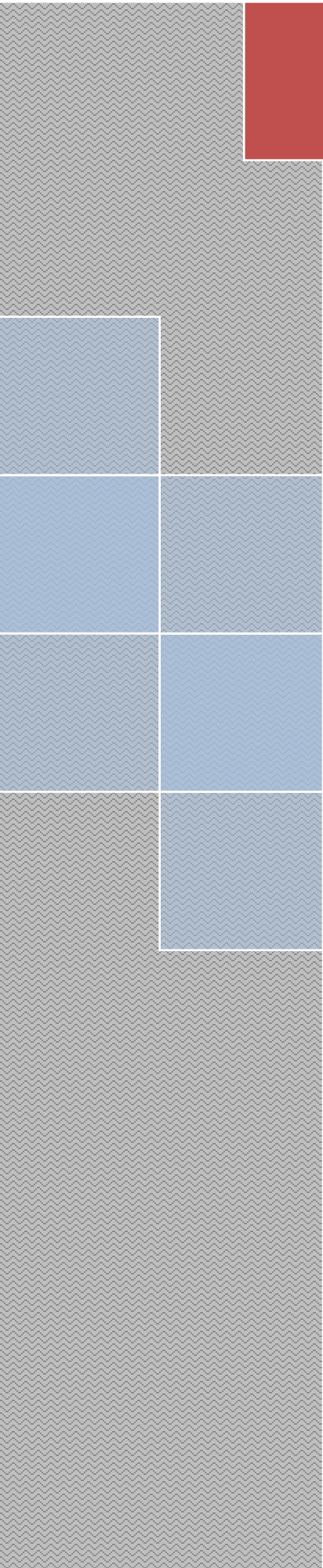
Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
213,786	216,000	236,000	214,000	216,741	217,000	3,000	1%
2,000	0	0	0	5,000	5,000	5,000	5000%
0	0	0	0	0	0	0	0%
28,044	36,000	30,000	24,000	18,722	19,000	(5,000)	-21%
13,255	14,000	15,000	14,000	13,748	14,000	0	0%
3,100	4,000	4,000	4,000	3,215	4,000	0	0%
22,431	24,000	22,000	17,000	17,370	18,000	1,000	6%
548	1,000	1,000	1,000	557	1,000	0	0%
1,292	2,000	3,000	2,000	1,809	2,000	0	0%
2,544	3,000	5,000	5,000	3,837	4,000	(1,000)	-20%
0	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	1,000	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%
1,000	1,000	500	500	500	500	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
500	500	500	500	500	500	0	0%
45,000	50,000	50,000	50,000	55,000	55,000	5,000	10%
9,000	19,000	19,000	19,000	24,500	24,500	5,500	29%
6,000	7,500	7,500	7,500	7,500	7,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,500	1,500	1,500	1500%
0	0	0	5,000	3,500	3,500	(1,500)	-30%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
1,500	1,500	2,000	2,000	2,000	2,000	0	0%
53,000	58,000	58,000	58,000	58,000	58,000	0	0%
55,000	55,000	55,000	55,000	80,000	80,000	25,000	45%
14,000	19,000	19,000	19,000	13,000	13,000	(6,000)	-32%
0	0	0	0	0	0	0	0%
2,000	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
0	0	0	0	12,000	12,000	12,000	12000%
483,000	519,500	536,000	506,000	547,500	550,500	44,500	9%



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# ENGINEERING



City of  
**EL MIRAGE**

Arizona

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City Manager  
Draft Budget



# ENGINEERING

## Net Change from Previous Budget:

16,000	4%
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## Significant Changes:

- Increase mainly due to citywide wage increases and selection of health benefits.



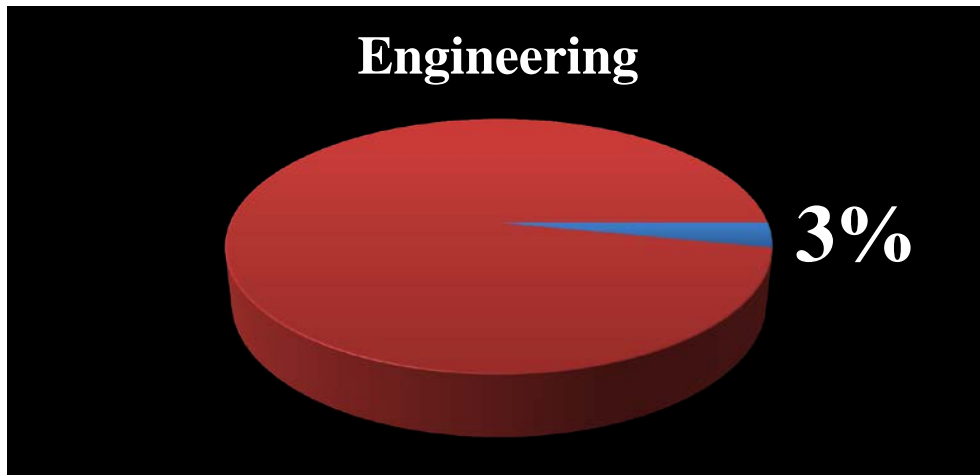
## Capital Items:

- No capital was requested this year for this department.

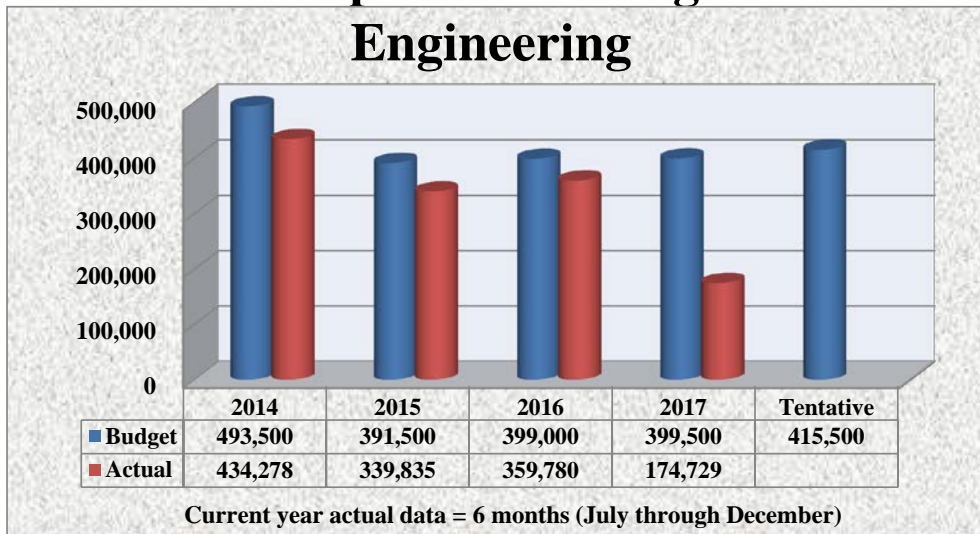
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	5	4	4	4	4
Filled	5	3	4	4	

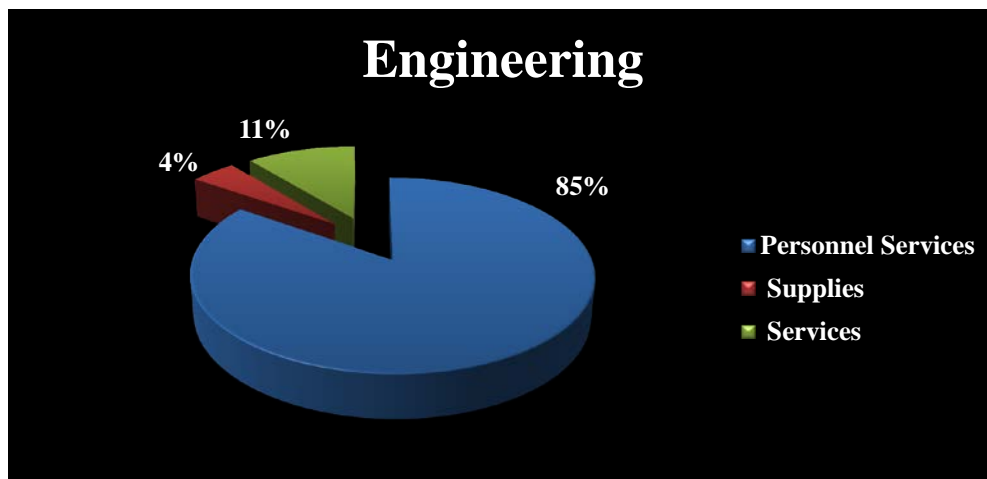
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	352,000	377,141	304,921	309,254	156,136
200	Supplies	18,500	15,689	14,856	13,772	3,131
300	Services	45,000	41,449	20,058	36,755	15,461
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
<b>TOTAL</b>		<b>415,500</b>	<b>434,278</b>	<b>339,835</b>	<b>359,780</b>	<b>174,729</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
110	SALARIES AND WAGES	254,000	286,342	233,108	235,434	115,442
111	OVERTIME	0	316	0	4,116	5,099
117	COMP TIME	0	0	242	715	60
120	HEALTH-LIFE-DENTAL INSURANCE	38,000	31,440	24,354	20,979	11,948
130	SOCIAL SECURITY CONTRIBUTION	16,000	17,234	14,190	14,551	7,301
131	MEDICARE CONTRIBUTION	4,000	4,030	3,319	3,403	1,708
132	ASRS CONTRIBUTION	30,000	31,794	26,270	27,558	13,846
140	COMPENSATION INSURANCE	5,000	4,720	2,744	1,966	732
141	UNEMPLOYMENT INSURANCE	2,000	1,264	694	532	0
142	AZ JOB TRAINING TAX	3,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	500	0	134	500	0
211	FUEL AND LUBRICANTS	4,500	4,158	3,317	2,766	708
213	SAFETY EQUIPMENT/SUPPLIES	1,000	300	917	992	0
230	OFFICE SUPPLIES	1,000	151	578	784	88
232	COMPUTER/PRINTER SUPPLIES	2,000	346	1,534	16	588
233	UNIFORMS	0	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHASE	3,500	0	0	0	0
248	SOFTWARE PURCHASE	2,000	1,691	1,553	1,553	1,553
249	OPERATING MATERIAL & SUPPLIES	1,000	1,094	1,443	1,391	194
253	VEHICLE MAINTENANCE	0	3,475	639	0	0
254	COPIER USAGE/SUPPLYS/MAINTENANCE	3,000	4,473	4,742	5,769	0
311	PROFESSIONAL SERVICES	40,000	37,466	16,732	31,735	14,620
313	CONTRACTED SERVICES	0	0	0	0	0
350	TRAVEL AND PER DIEM	1,000	496	0	16	0
351	CONFERENCE, SEMINARS & TRAINING	1,000	1,185	620	2,167	0
362	MAILING COST	500	186	118	101	72
370	DUES-MEMBERSHIPS-FEES	500	195	225	450	93
381	CELL PHONE/PAGER EXPENSE	2,000	1,920	2,363	2,285	676
<b>TOTALS</b>		<b>415,500</b>	<b>434,278</b>	<b>339,835</b>	<b>359,780</b>	<b>174,729</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
420,000	322,000	332,000	334,000	348,000	352,000	18,000	5%
20,500	21,500	19,000	18,500	18,500	18,500	0	0%
53,000	48,000	48,000	47,000	45,000	45,000	(2,000)	-4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
493,500	391,500	399,000	399,500	411,500	415,500	16,000	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
312,276	248,000	246,000	251,000	253,781	254,000	3,000	1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
39,330	18,000	30,000	24,000	37,697	38,000	14,000	58%
19,361	16,000	16,000	16,000	15,734	16,000	0	0%
4,528	4,000	4,000	4,000	3,680	4,000	0	0%
36,037	28,000	28,000	29,000	29,185	30,000	1,000	3%
4,770	5,000	5,000	6,000	4,657	5,000	(1,000)	-17%
1,550	2,000	2,000	2,000	1,034	2,000	0	0%
2,148	1,000	1,000	2,000	2,233	3,000	1,000	50%
500	500	500	500	500	500	0	0%
7,500	7,500	5,000	5,000	4,500	4,500	(500)	-10%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	2,000	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	2,500	3,500	3,500	1,000	40%
1,500	2,000	2,000	2,000	2,000	2,000	0	0%
1,500	1,500	1,500	1,500	1,000	1,000	(500)	-33%
0	0	0	0	0	0	0	0%
2,500	6,000	6,000	3,000	3,000	3,000	0	0%
50,000	43,000	42,500	40,000	40,000	40,000	0	0%
0	0	0	0	0	0	0	0%
0	1,000	0	1,000	1,000	1,000	0	0%
0	1,000	2,500	2,500	1,000	1,000	(1,500)	-60%
500	500	500	500	500	500	0	0%
500	500	500	1,000	500	500	(500)	-50%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
493,500	391,500	399,000	399,500	411,500	415,500	16,000	4%



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# CAPITAL PROJECTS



City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# WATER CAPITAL PROJECTS

## Net Change from Previous Budget:

740,000	20%
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## Significant Changes:

- Increase in number of capital projects for the fiscal year.



## Capital Items:

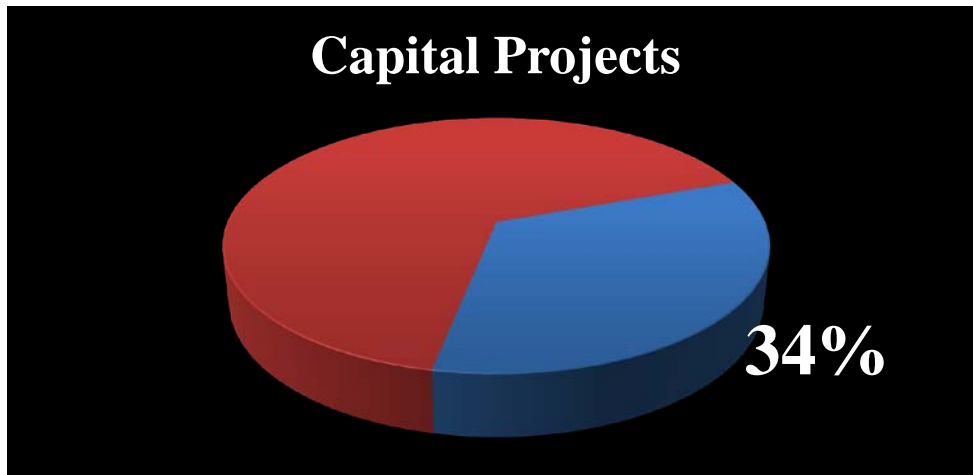
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Carryforward	<b>WATERLINE EASEMENT ACCESS - PALM AND ALTO</b> Remove and replace the existing fences along the utility easement between Alto Street and Palm Street and between Thunderbird Road and Well Street to easily access the area in the event of a water break. A field review was attempted of as many parcels as possible to better understand the work to be involved in order to complete the removal and replacement, and recommend an estimated cost.	R	\$500,000
Carryforward	<b>WATERLINE – EL MIRAGE ROAD TO DYSART ROAD</b> Construction of approximately one mile of water line from El Mirage Road to Dysart Road.	N	\$900,000
Carryforward	<b>WATER LINE IMPROVEMENTS</b>		\$755,000
Carryforward	<b>PLC</b>	N	\$200,000
Improvement	<b>WELL SITE BUILDING REPAIRS</b> Chlorine building/equipment improvements needed at two of the City's well sites (Sunnyvale & Cottonwood). Outdated disinfection systems that generate Chlorine onsite have caused significant structural damages to the concrete building due to reoccurring leaks. Improvements will include replacing the current disinfection system, repairing the damaged block walls, and coating the new walls with a sealant that will prevent future damage.	R	\$40,000

Improvement	<b>CUSTOMER SERVICE BUILDING SECURITY UPGRADES</b> A safety and security assessment was performed for the Customer Service building. The referenced recommendations are in response to the walk-through. 1. Install a security camera system and monitor - \$9,500. 2. Various building safety improvements including extending window dimensions and adding an ADA compliant station - \$25,000. 3. Install a security system access control - \$15,000.	N	\$50,000
Improvement	<b>IRRIGATION CONTROLLER CONVERSION</b> A complete replacement and upgrade of irrigation controllers in City parks, facilities, and right of ways. The new controllers automatically adjust to environmental changes and use a master valve for more efficient operation. Estimated ROI on replacement of the current controllers is 1.5 years. It is estimated that the upgraded controllers will provide 30%-35% savings in water use and subsequent fees.	R	\$170,000
Improvement	<b>WATER STORAGE TANK RECOATING PROGRAM</b> Water pressure and distribution in most communities is maintained via steel water storage tanks, which operate relatively maintenance and trouble free for extended multi-year periods. However, the time comes when gradual corrosion, or even ‘loss-of-curb’ appeal, can result in this mostly ‘passive’ infrastructure requiring upgrades. Therefore, a rehabilitation program should be designed to ensure asset preservation, process water quality improvements, and operator safety. The City has a total of 10 water storage tanks within the water distribution system. This project is to rehab one storage tank. Through operations, all 10 tanks will be thoroughly inspected by the end of fiscal year 17/18 and a prioritized schedule will be developed for the remaining tanks. This maintenance program will prolong the tanks useful life and ensure high quality, safe, and reliable drinking water is provided to the public.	R	\$300,000

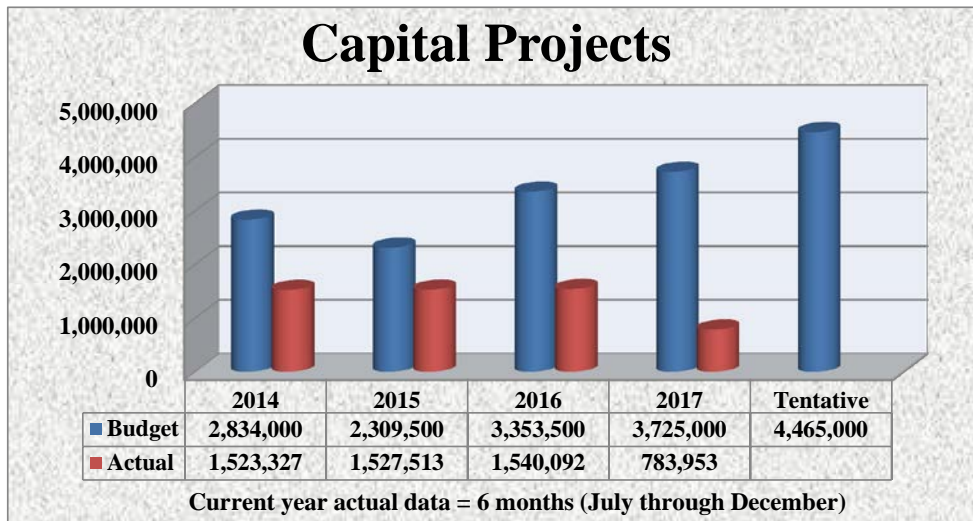
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

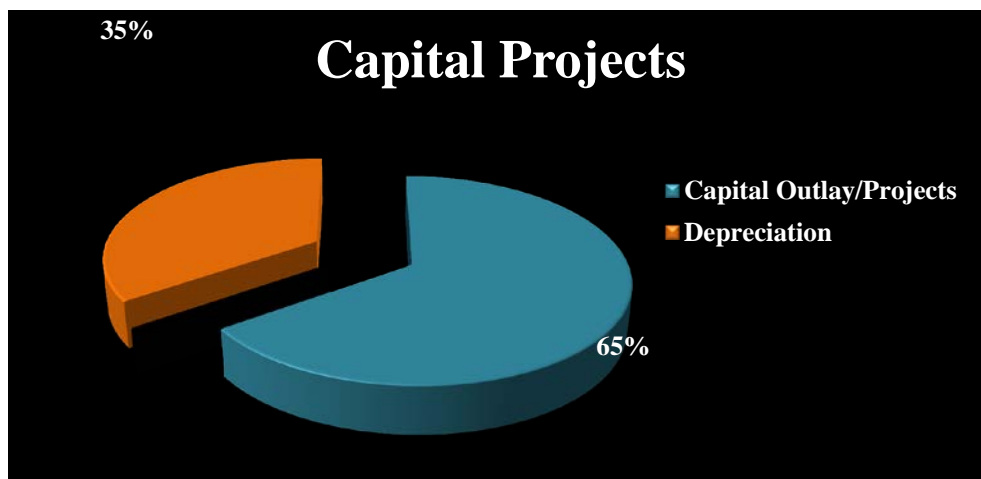
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses





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

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	2,915,000	0	0	0	8,957
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Depreciation	1,550,000	1,523,327	1,527,513	1,540,092	774,996
	<b>TOTAL</b>	<b>4,465,000</b>	<b>1,523,327</b>	<b>1,527,513</b>	<b>1,540,092</b>	<b>783,953</b>

EXPENDITURE DETAIL		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
661	BUILDING/DATA INFRAS. IMPROV.	50,000	0	0	0	0
667	PRE-CONSTRUCTION DESIGN	0	0	0	0	0
673	CITY-WIDE SYSTEM IMPROVEME	2,865,000	0	0	0	8,957
675	BRISAS WELL#9	0	0	0	0	0
698	CIP APPROVED CAPITAL	0	0	0	0	0
960	DEPRECIATION	1,550,000	1,523,327	1,527,513	1,540,092	774,996
	<b>TOTALS</b>	<b>4,465,000</b>	<b>1,523,327</b>	<b>1,527,513</b>	<b>1,540,092</b>	<b>783,953</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	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%
1,434,000	859,500	1,853,500	2,175,000	2,915,000	2,915,000	740,000	34%
0	0	0	0	0	0	0	0%
1,400,000	1,450,000	1,500,000	1,550,000	1,550,000	1,550,000	0	0%
2,834,000	2,309,500	3,353,500	3,725,000	4,465,000	4,465,000	740,000	20%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	50,000	50,000	50,000	50000%
124,500	0	0	0	0	0	0	0%
1,309,500	859,500	1,578,500	2,175,000	2,865,000	2,865,000	690,000	32%
0	0	0	0	0	0	0	0%
0	0	275,000	0	0	0	0	0%
1,400,000	1,450,000	1,500,000	1,550,000	1,550,000	1,550,000	0	0%
<b>2,834,000</b>	<b>2,309,500</b>	<b>3,353,500</b>	<b>3,725,000</b>	<b>4,465,000</b>	<b>4,465,000</b>	<b>740,000</b>	<b>20%</b>



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# DEBT/ TRANSFERS



City of  
**EL MIRAGE**

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City Manager

Draft Budget



# DEBT/TRANSFERS

## Net Change from Previous Budget:

(372,500)	-10%
-----------	------

## Significant Changes:

- Decrease mainly due to reduction in WIFA interest and principal payments.
- Reduction in transfers.



## Capital Items:

- No capital was requested this year for this department.

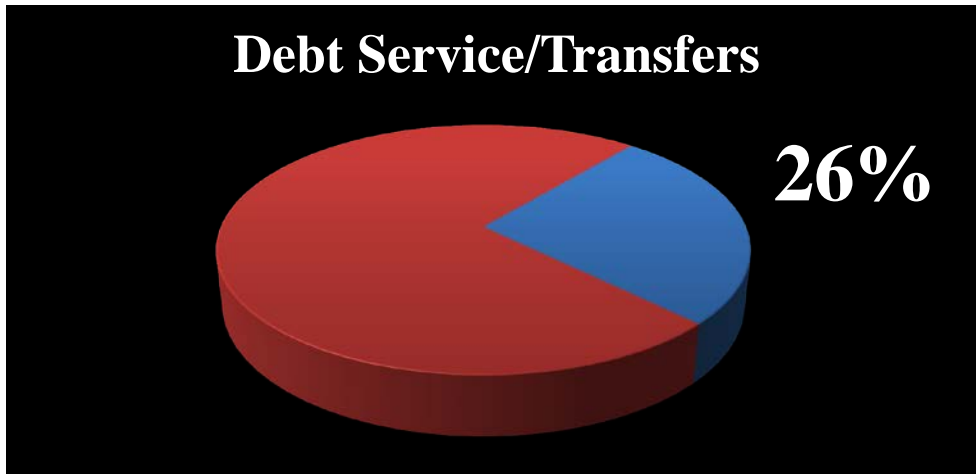
## Transfers:

<div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">↓</div> </div> <span>Out</span> <span style="font-size: 2em;">→</span> <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: center;">↑</div> </div> <span>In</span> </div>	Gen. Fund	Water	Sewer
	Gen. Fund	\$ -	250,000
Sewer Fund		894,000	-
Water Fund	1,228,000	-	1,020,000
HURF	-	160,000	-

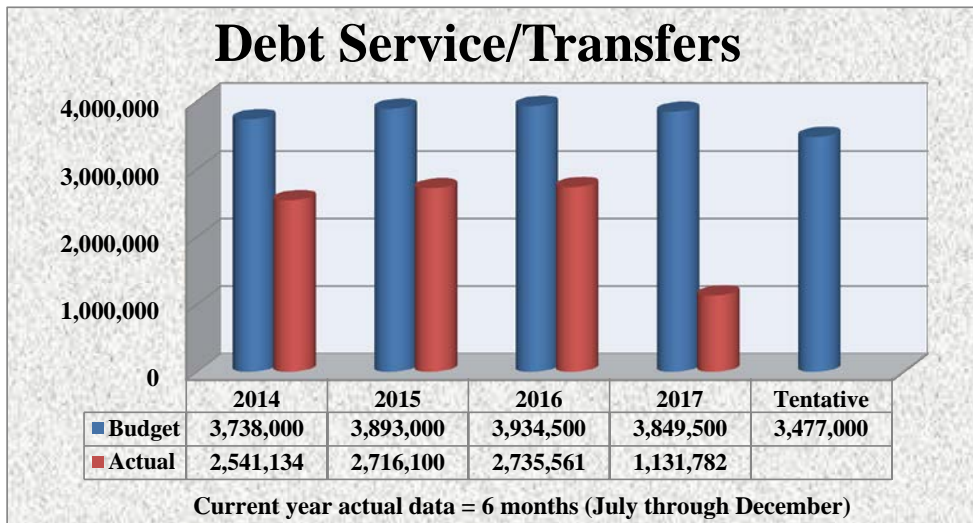
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer	Water	1/3 Each Fund

\* Based on prior year's fund balance.

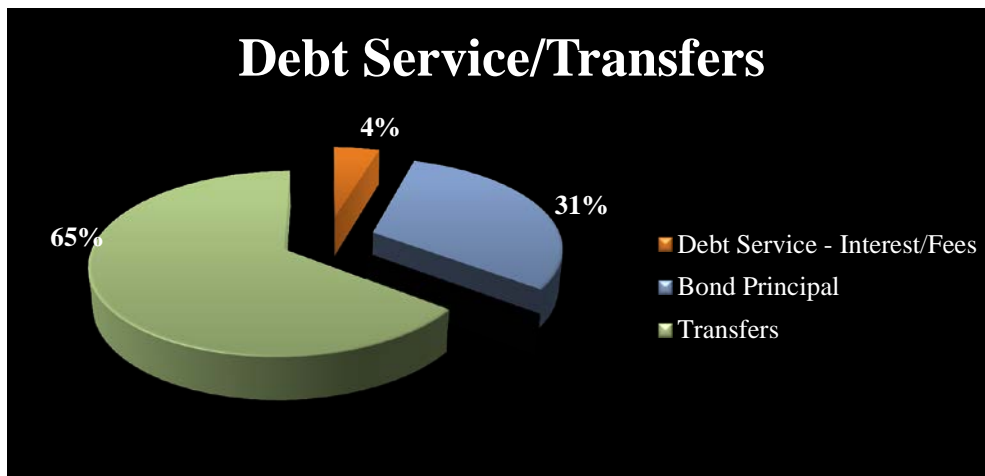
## Percent of Water Fund



## Total Department Budget



## FY 2018 Budgeted Expenses



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

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
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	161,000	426,134	446,100	424,061	1,532
700	Bond Principal	1,068,000	0	0	0	0
923	Future Debt Service	0	0	0	0	0
950	Transfers	2,248,000	2,115,000	2,270,000	2,311,500	1,130,250
	<b>TOTAL</b>	<b>3,477,000</b>	<b>2,541,134</b>	<b>2,716,100</b>	<b>2,735,561</b>	<b>1,131,782</b>

EXPENDITURE DETAIL			FY 2018 Tentative	Actual			
Dept	Acct	Acct Description		For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017	
406	714	WIFA 2007 - INTEREST	0	0	0	0	
406	715	WIFA 2007 - PRINCIPAL	0	0	0	0	
406	716	WIFA 2006 - INTEREST	143,000	408,554	395,433	370,759	
406	717	WIFA 2006 - PRINCIPAL	1,068,000	0	0	0	
406	718	WIFA 2009 - INTEREST	0	0	33,087	35,722	
406	730	COST OF ISSUANCE	0	0	0	0	
406	731	DEFERRED AMOUNT OF REFUNDING	18,000	17,580	17,580	17,580	
406	773	TRUST/AGENCY FEES	0	0	0	0	
406	923	FUTURE DEBT SERVICE	0	0	0	0	
407	950	TRANSFER OUT	2,248,000	2,115,000	2,270,000	2,311,500	
	<b>TOTALS</b>		<b>3,477,000</b>	<b>2,541,134</b>	<b>2,716,100</b>	<b>2,735,561</b>	
						<b>1,131,782</b>	

Budget					Change			
For the Fiscal Year ending June 30,					FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	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%	
535,500	504,000	504,000	405,000	161,000	161,000	(244,000)	-60%	
1,087,500	1,119,000	1,119,000	1,184,000	1,068,000	1,068,000	(116,000)	-10%	
0	0	0	0	0	0	0	0%	
2,115,000	2,270,000	2,311,500	2,260,500	2,248,000	2,248,000	(12,500)	-1%	
3,738,000	3,893,000	3,934,500	3,849,500	3,477,000	3,477,000	(372,500)	-10%	

Budget					Change			
For the Fiscal Year ending June 30,					FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
502,500	472,000	472,000	373,000	143,000	143,000	(230,000)	-62%	
1,087,500	1,119,000	1,119,000	1,184,000	1,068,000	1,068,000	(116,000)	-10%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
18,000	18,000	18,000	18,000	18,000	18,000	0	0%	
15,000	14,000	14,000	14,000	0	0	(14,000)	-100%	
0	0	0	0	0	0	0	0%	
2,115,000	2,270,000	2,311,500	2,260,500	2,248,000	2,248,000	(12,500)	-1%	
3,738,000	3,893,000	3,934,500	3,849,500	3,477,000	3,477,000	(372,500)	-10%	



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# RANCHETTES IRRIGATION

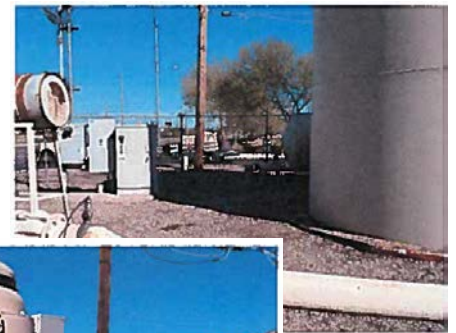


City Manager  
Draft Budget

# RANCHETTES IRRIGATION

Net Change from Previous Budget:

79,000	79000%
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## Significant Changes:

- Irrigation revenues and expenses transferred to separate fund for tracking purposes only. Irrigation fund rolls up into Water Fund.



## Capital Items:

- No capital was requested this year for this department.

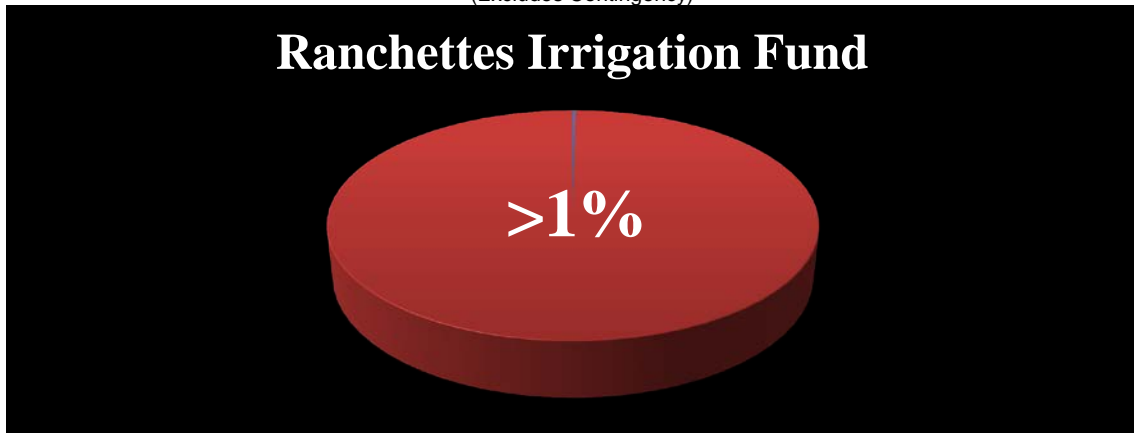


## Personnel:

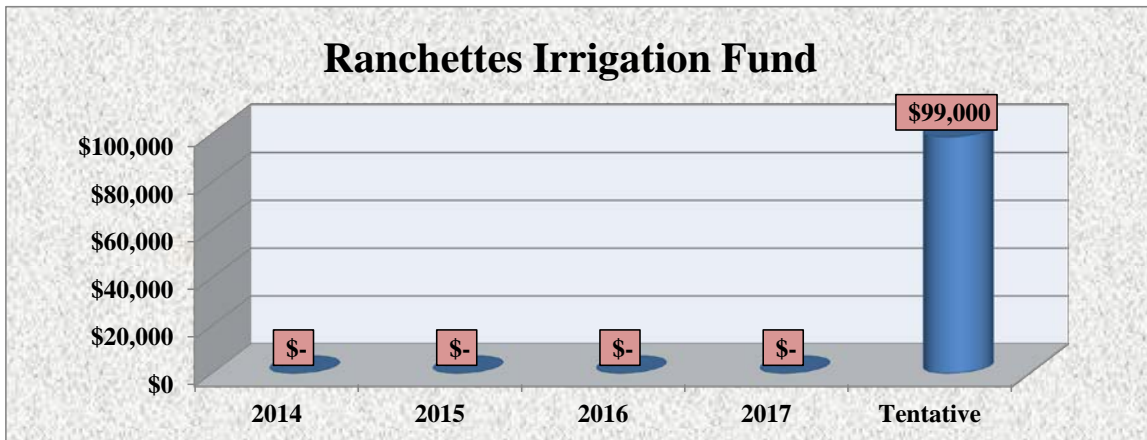
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

# Percent of Citywide Expenditure Budget

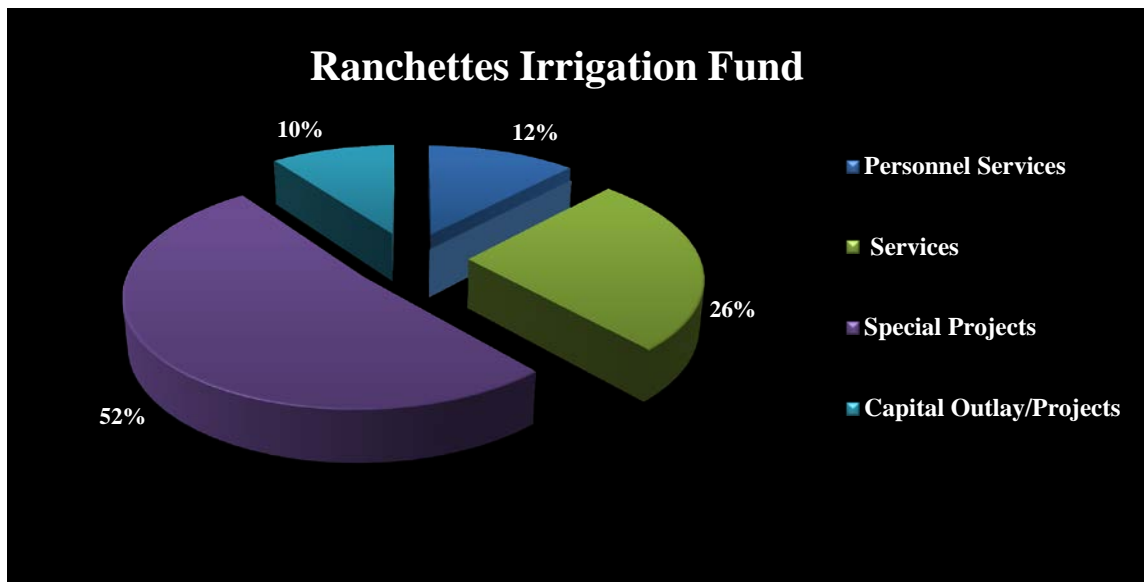
(Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses



*Fund Name: Ranchettes Irrigation Fund*

*Fund Number : 55*

		REVENUES	Actual			
			FY 2018 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description		2014	2015	2016	2017
200	IRRIGATION WATER	20,000	0	0	0	0
<b>TOTAL REVENUES</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		SUMMARY OF EXPENDITURES	Actual			
			FY 2018 Tentative	For the Fiscal Year ending June 30,		
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	12,000	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	26,000	0	0	0	0
400	Special Projects	51,000	0	0	0	0
600	Capital Outlay/Projects	10,000	0	0	0	0
<b>TOTAL</b>		<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

		EXPENDITURE DETAIL	Actual			
			FY 2018 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description		2014	2015	2016	2017
199	LABOR DISTRIBUTION	12,000	0	0	0	0
387	UTILITY ELECTRICITY	26,000	0	0	0	0
482	ASSURED WATER SUPPLY	51,000	0	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	10,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>(79,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Budget					Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018		
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
0	0	0	0	20,000	20,000	20,000	20000%	
0	0	0	0	20,000	20,000	20,000	20000%	

Budget					Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018		
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
0	0	0	0	12,000	12,000	12,000	12000%	
0	0	0	0	0	0	0	0%	
0	0	0	0	26,000	26,000	26,000	26000%	
0	0	0	0	51,000	51,000	51,000	51000%	
0	0	0	0	10,000	10,000	10,000	10000%	
0	0	0	0	99,000	99,000	99,000	99000%	

Budget					Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018		
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
0	0	0	0	12,000	12,000	12,000	12000%	
0	0	0	0	26,000	26,000	26,000	26000%	
0	0	0	0	51,000	51,000	51,000	51000%	
0	0	0	0	10,000	10,000	10,000	10000%	
0	0	0	0	99,000	99,000	99,000	99000%	
0	0	0	0	(79,000)	(79,000)	(79,000)	-79000%	



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# SEWER FUND



City Manager  
Draft Budget

# SEWER

## Net Change from Previous Budget:

(153,000)	-3%
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## Significant Changes:

- Excluding non-operating items such as capital, depreciation, and bond principal and interest, the Sewer Fund increased by \$10,500 mainly due to citywide wage increases.
- Reduction of \$187,500 in debt service payments.




## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Carryforward	<p><b><i>FIRE AND SMOKE ALARM SYSTEM</i></b>            Install a fire and smoke detection/suppression system at the Wastewater Reclamation Facility. This will include buildings A, B1, B2, and C, D, E, and F. Currently the WRF does not have any of this equipment at the facility because it was not required when the facility was originally constructed. There have been two fires at the facility due to failing electrical equipment that have caused extensive damage. A fire and smoke/suppression system will provide early warning and reduce the amount of fire and smoke damage done to vital equipment and City structures.</p>	N	\$300,000
Carryforward	<p><b><i>SEWER LINE – EL MIRAGE RD TO DYSART ROAD</i></b>            Construction of approximately one mile of new sanitary sewer from El Mirage Road to Dysart Road.</p>	N	\$900,000
Carryforward	<p><b><i>ODOR CONTROL SCRUBBERS</i></b>            This project includes the replacement of the chemical pumps and all PVC piping. The current pumps have worn seals, diaphragms, and are leaking. The cost to rebuild the pumps is the same as a replacement pump. Purchasing new pumps is the better option as they will be much more efficient than the current pumps, even if rebuilt. The PVC piping needs to be replaced because the new pumps will require re-piping of the system and all of the piping has become brittle with age.</p>	N	\$27,000
Equipment	<p><b><i>LIFT STANDBY GENERATOR</i></b>            The purchase and installation of a standby generator and automatic transfer switch at the City's Brisas lift station. Maricopa County Environmental Health Code (Chapter I, Section 2, Regulation 5) requires standby power to be provided at all sewage pump stations where temporary power failure may allow a discharge of raw sewage</p>	R	\$29,000
Improvement	<p><b><i>CHEMICAL STORAGE CONTAINMENT</i></b>            Unforeseen concrete damage was discovered once construction began on the Chemical Storage Containment project approved in the FY15/16 CIP. There is currently \$51,000 budgeted carryover in FY 16/17. This request is for an additional \$90,000 to relocate and construct a new Chemical Storage Containment area. The total cost of this project is estimated to be \$141,000.</p>	R	\$90,000
Equipment	<p><b><i>WW PROCESS EQUIPMENT IMPROVEMENT</i></b>            A multi-year program to upgrade and/or replace critical wastewater process equipment which include the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFD's, and PLC's. Process equipment is essential to operate the WW Reclamation Facility.</p>	R	\$125,000
Equipment	<p><b><i>WW RECLAMATION BUILDING WALL REPAIR</i></b>            Building wall repairs needed at the City's Wastewater Reclamation Facility (building B-2). Chlorine used in the disinfection of effluent at the WRF has caused significant structural damages to the concrete block wall on the south side of building B-2. Repairs will include replacing all the damaged concrete blocks and reinforcing the wall. properly.</p>	R	\$100,000

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	9	8	8	8	8
Filled	7	7	8		

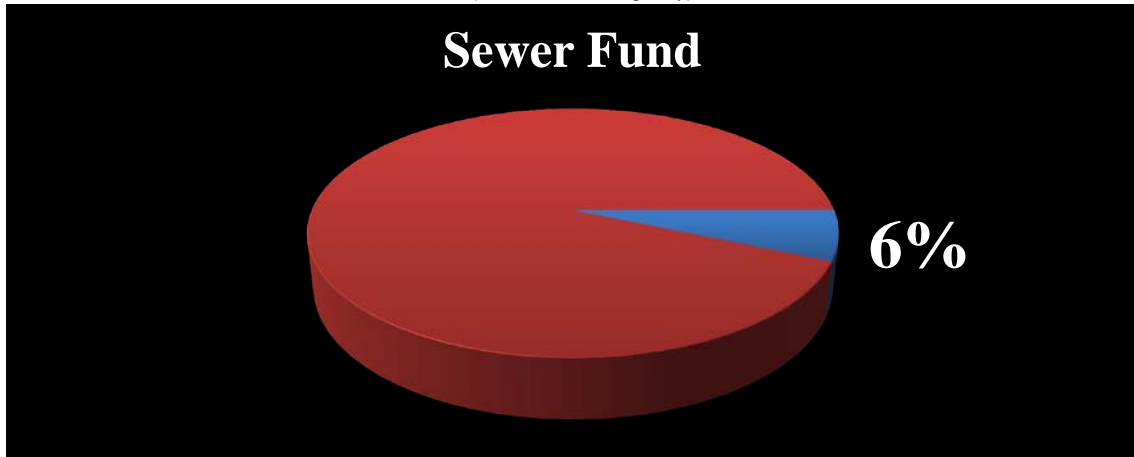
## Transfers:

Transfer			
	Gen. Fund	Water	Sewer
			
Sewer Fund	818,000	894,000	-
Water Fund			1,020,000

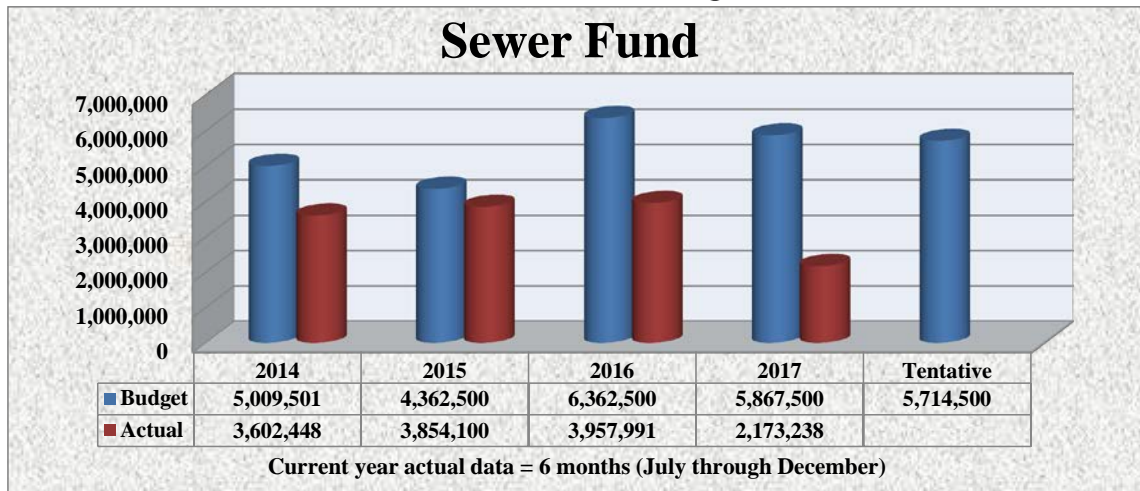
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer	Water	1/3 Each Fund

\* Based on prior year's fund balance.

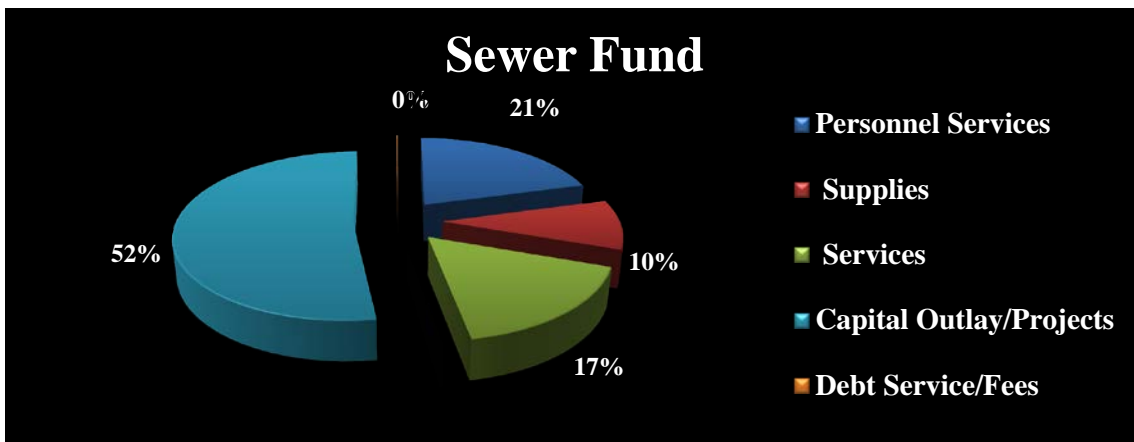
## Percent of Citywide Expenditure Budget (Excludes Contingency)



### Total Fund Budget



### FY 2018 Budgeted Expenses



*Fund Name: Sewer*  
*Fund Number : 54*

REVENUES			Actual			
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
300	SEWER SERVICE CHARGES	3,200,000	3,127,298	3,198,445	3,164,369	1,691,885
501	BOND PROCEEDS	0	0	0	0	0
601	SEWER IMPACT FEES	0	0	0	0	0
755	RECOVERY FROM PRIOR YEAR	0	38	830	35	0
842	INTEREST	0	250	615	828	654
850	CONTRIBUTIONS	0	21,870	0	1,405	0
970	TRANSFERS IN	1,020,000	1,020,000	1,020,000	1,020,000	510,000
<b>TOTAL REVENUES</b>		<b>4,220,000</b>	<b>4,169,455</b>	<b>4,219,890</b>	<b>4,186,638</b>	<b>2,202,539</b>

SUMMARY OF EXPENDITURES			Actual			
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	624,500	548,060	498,766	555,054	262,609
200	Supplies	288,000	210,061	278,510	340,490	117,122
300	Services	507,500	428,102	441,639	457,269	223,320
400	Special Projects	13,000	115,602	15,811	0	13,079
600	Capital Outlay/Projects	1,571,000	0	0	0	183,078
700	Debt Service - Interest/Fees	28,500	55,797	66,236	62,455	20,778
950	Transfers Out	1,712,000	1,360,000	1,597,500	1,581,000	873,252
960	Depreciation	970,000	884,825	955,638	961,723	480,000
<b>TOTAL</b>		<b>5,714,500</b>	<b>3,602,448</b>	<b>3,854,100</b>	<b>3,957,991</b>	<b>2,173,238</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
3,100,000	3,100,000	3,100,000	3,116,000	3,200,000	3,200,000	84,000	3%
700,000	0	494,000	494,000	0	0	(494,000)	-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	0	0	0	0	0	0%
1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	0	0%
4,820,000	4,120,000	4,614,000	4,630,000	4,220,000	4,220,000	(410,000)	-9%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
648,001	596,500	564,500	588,500	620,500	624,500	36,000	6%
369,500	347,000	386,500	298,000	288,500	288,000	(10,000)	-3%
488,000	531,000	495,000	510,000	522,500	507,500	(2,500)	0%
6,000	6,000	6,000	26,000	13,000	13,000	(13,000)	-50%
973,500	150,000	2,140,000	1,518,500	1,571,000	1,571,000	52,500	3%
264,500	264,500	264,500	220,000	28,500	28,500	(191,500)	-87%
1,360,000	1,597,500	1,581,000	1,746,500	1,712,000	1,712,000	(34,500)	-2%
900,000	870,000	925,000	960,000	970,000	970,000	10,000	1%
5,009,501	4,362,500	6,362,500	5,867,500	5,726,000	5,714,500	(153,000)	-3%

EXPENDITURE DETAIL		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Operations Division			2014	2015	2016	2017
400	110 SALARIES AND WAGES	424,000	396,667	358,586	401,041	187,008
400	111 OVERTIME	11,000	896	3,639	1,704	5,803
400	117 COMPTIME	0	716	21	224	(98)
400	120 HEALTH-LIFE-DENTAL INSURANCE	87,000	70,017	66,361	80,414	38,203
400	123 CALL BACK PAY	7,500	0	0	0	0
400	130 SOCIAL SECURITY CONTRIBUTION	27,000	23,130	21,314	23,336	11,292
400	131 MEDICARE CONTRIBUTION	7,000	5,410	4,985	5,458	2,641
400	132 ASRS CONTRIBUTION	50,000	45,433	41,926	45,842	21,968
400	140 WORKERS COMPENSATION	17,000	17,898	15,544	10,972	3,292
400	141 UNEMPLOYMENT INSURANCE	3,000	1,453	1,389	1,064	0
400	142 AZ JOB TRAINING TAX	6,000	0	0	0	0
400	199 LABOR DISTRIBUTION	(15,000)	(13,560)	(15,000)	(15,000)	(7,500)
400	210 SMALL TOOLS/EQUIP/PARTS	2,000	1,856	3,180	1,746	79
400	211 FUEL & LUBRICANTS	1,000	4,392	816	156	52
400	213 SAFETY EQUIPMENT/SUPPLIES	7,000	4,535	2,256	7,071	2,221
400	222 CHEMICAL EXPENSE	136,000	104,780	129,280	118,454	51,979
400	224 LAB SUPPLIES	5,000	4,082	5,499	6,605	2,863
400	230 OFFICE SUPPLIES	1,500	894	1,309	1,526	625
400	232 COMPUTER/PRINTER SUPPLIES	0	0	0	268	45
400	233 UNIFORMS	1,500	151	1,232	1,219	523
400	237 EQUIPMENT/FURNITURE PURCHASE	0	6,370	0	0	0
400	249 OPERATING MATERIAL & SUPPLIES	500	0	596	266	414
400	250 BUILDING MAINTENANCE/REPAIR	10,000	7,559	7,987	9,182	6,102
400	251 COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0
400	253 VEHICLE MAINTENANCE/REPAIR	4,000	10,551	9,293	263	22
400	254 COPIER USAGE/SUPPLYS/MAINTENANCE	1,000	721	1,008	879	389
400	256 WWTP MAINTENANCE/REPAIRS	82,500	64,172	116,054	140,062	32,599
400	265 SOFTWARE MAINT CONTRACT	0	0	0	780	0
400	311 PROFESSIONAL SERVICES	10,000	4,373	17,490	12,471	953
400	312 LEGAL SERVICES	0	0	0	0	0
400	313 CONTRACTED SERVICES	71,000	46,686	43,181	48,867	26,853
400	320 MEDICAL/DRUG EXAMS & TESTING	0	0	0	0	0
400	325 TECH/SOFTWARE SUPPORT	9,500	12,981	7,339	6,559	7,387
400	326 LICENSE AND PERMITS	20,000	17,441	15,605	15,560	11,395
400	328 EQUIPMENT RENT/LEASES	2,000	0	1,785	0	287
400	333 SAMPLING/TESTING	25,000	17,339	20,746	23,311	5,840
400	334 SLUDGE DISPOSAL	104,500	86,685	97,608	120,134	41,953
400	351 CONFERENCE,SEMINAR & TRAINING	5,000	1,900	1,800	3,233	300
400	362 MAILING COST	500	90	172	185	22
400	370 DUES-MEMBERSHIPS-FEES	2,000	0	1,500	1,500	1,500
400	376 LATE FEES	0	370	0	0	0
400	377 MISCELLANEOUS EXPENSES	0	0	0	0	0
400	381 CELL PHONE/PAGER EXPENSE	4,000	4,922	5,865	3,980	1,118
400	385 BUILDING WATER/SEWER SERVICES	4,000	4,121	3,983	3,963	2,066
400	387 UTILITY ELECTRICITY	230,000	231,196	224,566	217,505	106,881
400	418 SPECIAL PROJECTS	7,000	115,602	15,811	0	13,079
400	436 RATE STUDY	6,000	0	0	0	0
400	617 EQUIPMENT PURCHASE	125,000	0	(28,427)	0	128,466
400	650 VEHICLE PURCHASE	0	0	0	0	0
400	661 SYSTEMS IMPROVEMENTS	0	0	0	0	0
400	714 WIFA 2007 - INTEREST	0	0	0	0	0
400	716 WIFA - INTEREST	5,500	55,797	55,576	52,301	20,778
400	717 WIFA - PRINCIPAL	23,000	0	0	0	0
400	718 WIFA 2009 - INTEREST	0	0	10,661	10,153	0
400	773 TRUST/AGENCY FEES	0	0	0	0	0
<b>Operations Total</b>		<b>1,530,500</b>	<b>1,357,623</b>	<b>1,272,535</b>	<b>1,363,256</b>	<b>729,398</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
494,706	414,000	391,000	405,000	423,716	424,000	19,000	5%
6,000	3,000	3,000	3,000	10,500	11,000	8,000	267%
0	0	0	0	0	0	0	0%
40,666	83,000	77,000	82,000	86,783	87,000	5,000	6%
0	7,500	7,500	7,500	7,500	7,500	0	0%
30,672	26,000	25,000	26,000	26,921	27,000	1,000	4%
7,173	6,000	6,000	7,000	6,296	7,000	0	0%
57,089	48,000	46,000	48,000	49,935	50,000	2,000	4%
19,473	17,000	17,000	17,000	16,200	17,000	0	0%
2,326	3,000	3,000	3,000	2,067	3,000	0	0%
4,896	4,000	4,000	5,000	5,581	6,000	1,000	20%
(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
10,000	7,500	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	5,000	7,000	7,000	2,000	40%
138,000	138,000	138,000	138,000	136,000	136,000	(2,000)	-1%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	0	(500)	-100%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
2,000	2,000	2,000	2,000	0	0	(2,000)	-100%
14,000	14,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
178,500	158,500	158,500	70,000	82,500	82,500	12,500	18%
0	0	0	0	0	0	0	0%
24,500	22,500	22,500	22,500	10,000	10,000	(12,500)	-56%
5,000	5,000	5,000	5,000	0	0	(5,000)	-100%
71,000	111,000	71,000	71,000	71,000	71,000	0	0%
0	0	0	0	0	0	0	0%
9,500	9,500	9,500	9,500	9,500	9,500	0	0%
22,500	22,500	22,500	22,500	20,000	20,000	(2,500)	-11%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
30,000	35,000	35,000	35,000	25,000	25,000	(10,000)	-29%
70,000	70,000	70,000	85,000	104,500	104,500	19,500	23%
2,000	2,000	2,000	2,000	5,000	5,000	3,000	150%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
0	0	4,000	4,000	4,000	4,000	0	0%
245,000	245,000	245,000	245,000	245,000	230,000	(15,000)	-6%
0	0	0	20,000	7,000	7,000	(13,000)	-65%
6,000	6,000	6,000	6,000	6,000	6,000	0	0%
125,000	125,000	125,000	175,000	125,000	125,000	(50,000)	-29%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
85,000	80,000	80,000	58,500	5,500	5,500	(53,000)	-91%
175,000	180,500	180,500	157,500	23,000	23,000	(134,500)	-85%
0	0	0	0	0	0	0	0%
4,500	4,000	4,000	4,000	0	0	(4,000)	-100%
<b>1,901,001</b>	<b>1,870,000</b>	<b>1,785,500</b>	<b>1,761,500</b>	<b>1,542,000</b>	<b>1,530,500</b>	<b>(231,000)</b>	<b>-13%</b>

EXPENDITURE DETAIL (CONT'D)		FY 2018 Tentative	Actual			July - Dec 2017
			For the Fiscal Year ending June 30,			
			2014	2015	2016	
<b>Collections Divison</b>						
401	211 FUEL & LUBRICANTS	6,000	0	0	0	0
401	213 SAFETY EQUIPMENT/SUPPLIES	0	0	0	3,478	0
401	222 CHEMICAL EXPENSE	0	0	0	0	734
401	253 VEHICLE MAINTENANCE/REPAIR	10,000	0	0	10,866	1,346
401	256 WWTP MAINTENANCE/REPAIRS	20,000	0	0	37,669	17,130
401	313 CONTRACTED SERVICES	20,000	0	0	0	16,766
	<b>Collections Total</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>52,012</b>	<b>35,976</b>
<b>Capital Equipment/Projects</b>						
408	617 CAPITAL EQUIPMENT PURCHASE	29,000	0	28,427	0	0
408	661 BUILDING/DATA INFRAS. IMPROV.	100,000	0	0	0	0
408	667 PRE-CONSTRUCTION DESIGN	0	0	0	0	0
408	670 WASTEWATER SYSTEM IMPROVEMENTS	117,000	0	0	0	0
408	671 WWTP SECURITY	300,000	0	0	0	0
408	672 CITY-WIDE DRAINAGE IMPROVEMENTS	0	0	0	0	0
408	674 SOUTHERN SEWER EXT. AND LINES	900,000	0	0	0	54,612
408	698 CIP APPROVED CAPITAL	0	0	0	0	0
408	950 TRANSFERS OUT	1,712,000	1,360,000	1,597,500	1,581,000	873,252
408	960 DEPRECIATION	970,000	884,825	955,638	961,723	480,000
	<b>Capital Total</b>	<b>4,128,000</b>	<b>2,244,825</b>	<b>2,581,565</b>	<b>2,542,723</b>	<b>1,407,864</b>
	<b>DEPARTMENT TOTAL</b>	<b>5,714,500</b>	<b>3,602,448</b>	<b>3,854,100</b>	<b>3,957,991</b>	<b>2,173,238</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	6,000	6,000	6,000	6,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	10,000	10,000	10,000	10,000	0	0%
0	0	40,000	40,000	20,000	20,000	(20,000)	-50%
0	0	0	0	20,000	20,000	20,000	20000%
<b>0</b>	<b>0</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>0</b>	<b>0%</b>
0	0	0	0	29,000	29,000	29,000	29000%
0	0	0	32,000	100,000	100,000	68,000	213%
124,500	0	0	0	0	0	0	0%
620,000	0	815,000	111,500	117,000	117,000	5,500	5%
0	0	300,000	300,000	300,000	300,000	0	0%
104,000	25,000	0	0	0	0	0	0%
0	0	900,000	900,000	900,000	900,000	0	0%
0	0	0	0	0	0	0	0%
1,360,000	1,597,500	1,581,000	1,746,500	1,712,000	1,712,000	(34,500)	-2%
900,000	870,000	925,000	960,000	970,000	970,000	10,000	1%
<b>3,108,500</b>	<b>2,492,500</b>	<b>4,521,000</b>	<b>4,050,000</b>	<b>4,128,000</b>	<b>4,128,000</b>	<b>78,000</b>	<b>2%</b>
<b>5,009,501</b>	<b>4,362,500</b>	<b>6,362,500</b>	<b>5,867,500</b>	<b>5,726,000</b>	<b>5,714,500</b>	<b>(153,000)</b>	<b>-3%</b>



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# SANITATION FUND



City Manager  
Draft Budget

# SANITATION

## Net Change from Previous Budget:

45,500	3%
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## Significant Changes:

- Parks and Sons fee increased by 2.15% per contract.
- Increase of \$26,000 to provide a household hazard waste event.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

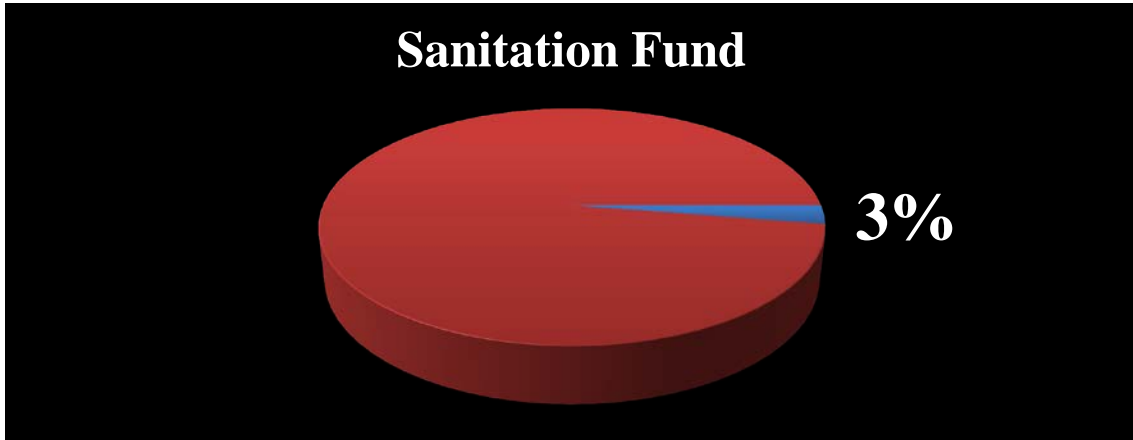
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

## Transfers:

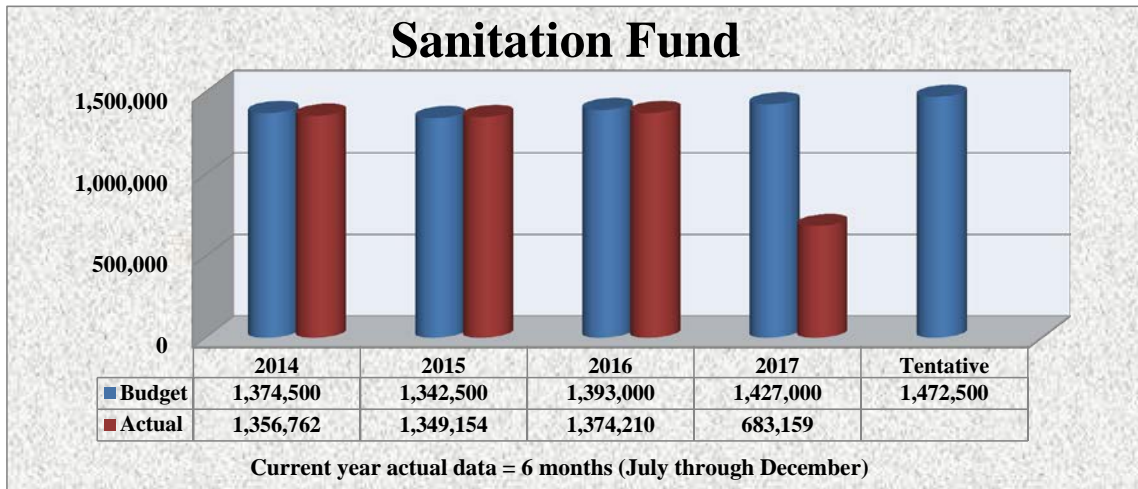
Transfer			
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">↓</div> <div style="margin-right: 10px;">→</div> </div>	Out	In	
	Gen. Fund	Sanitation	
	Sanitation	297,000	
<b>Loans:</b>			
	Gen. Fund	0	

# Percent of Citywide Expenditure Budget

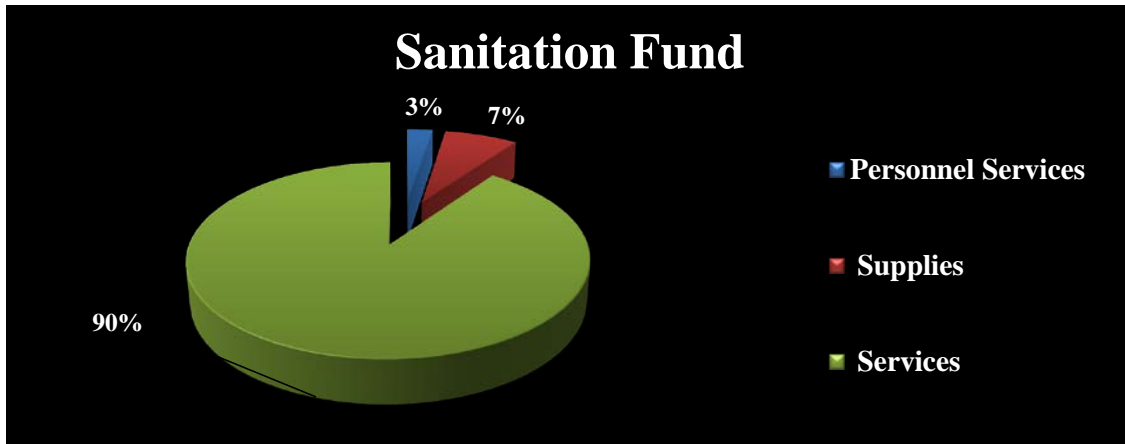
(Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses



*Fund Name: Sanitation*

*Fund Number : 52*

REVENUES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2014	2015	2016	2017
100	TRASH SERVICE CHARGES	1,575,000	1,556,046	1,577,623	1,594,585	800,473
150	GARBAGE CONTAINER SALES	0	500	950	600	500
160	RECYCLING REVENUE	0	1,716	3,950	3,198	1,364
842	INTEREST REVENUE	0	0	0	0	0
750	UNCLASSIFIED REVENUE	0	0	0	0	901
501	BOND PROCEEDS	0	0	0	0	0
970	TRANSFER IN	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>1,575,000</b>	<b>1,558,262</b>	<b>1,582,524</b>	<b>1,598,383</b>	<b>803,238</b>

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2014	2015	2016	2017
100	Personnel Services	30,000	27,120	30,000	30,000	15,000
200	Supplies	85,500	68,085	73,237	46,125	24,925
300	Services	1,060,000	941,557	950,917	1,000,585	494,482
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
950	Transfer Out	297,000	320,000	295,000	297,500	148,752
<b>TOTAL</b>		<b>1,472,500</b>	<b>1,356,762</b>	<b>1,349,154</b>	<b>1,374,210</b>	<b>683,159</b>

EXPENDITURE DETAIL						
199	LABOR DISTRIBUTION	30,000	27,120	30,000	30,000	15,000
223	GARBAGE CONTAINERS/PARTS	47,000	45,819	73,237	46,125	24,925
242	HHW EXPENSES	38,000	22,165	0	0	0
247	RECYCLING SUPPLIES	500	101	0	0	0
328	EQUIPMENT RENT/LEASES	0	0	0	300	0
336	TRASH SERVICE CHARGES	935,000	863,669	876,311	882,075	441,001
337	LANDFILL FEES	15,000	30,200	12,560	13,570	7,107
360	PRINTING COST	2,000	5,701	818	0	0
383	TRASH SERVICE	16,000	16,356	14,905	15,999	6,471
390	RECYCLING BIN TRASH PICKUP	2,000	1,165	1,352	1,364	570
394	BULK TRASH	90,000	24,467	44,971	87,277	39,332
950	TRANSFER OUT	297,000	320,000	295,000	297,500	148,752
<b>TOTAL EXPENDITURES</b>		<b>1,472,500</b>	<b>1,356,762</b>	<b>1,349,154</b>	<b>1,374,210</b>	<b>683,159</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>102,500</b>	<b>201,500</b>	<b>233,369</b>	<b>224,173</b>	<b>120,079</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
1,500,000	1,525,000	1,525,000	1,625,000	1,575,000	1,575,000	(50,000)	-3%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500,000	1,525,000	1,525,000	1,625,000	1,575,000	1,575,000	(50,000)	-3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
59,500	59,500	59,500	59,500	59,500	85,500	26,000	44%
965,000	958,000	1,006,000	1,040,000	1,060,000	1,060,000	20,000	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
320,000	295,000	297,500	297,500	297,000	297,000	(500)	0%
1,374,500	1,342,500	1,393,000	1,427,000	1,446,500	1,472,500	45,500	3%
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
47,000	47,000	47,000	47,000	47,000	47,000	0	0%
12,000	12,000	12,000	12,000	12,000	38,000	26,000	217%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
900,000	863,000	882,500	915,000	935,000	935,000	20,000	2%
25,000	15,000	15,000	15,000	15,000	15,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
16,000	16,000	16,000	16,000	16,000	16,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
20,000	60,000	88,500	90,000	90,000	90,000	0	0%
320,000	295,000	297,500	297,500	297,000	297,000	(500)	0%
				0	0	0	0%
1,374,500	1,342,500	1,393,000	1,427,000	1,446,500	1,472,500	45,500	3%
125,500	182,500	132,000	198,000	128,500	102,500	(95,500)	-48%



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# HIGHWAY USER REVENUE FUND (HURF)



City Manager  
Draft Budget

# HURF

## Net Change from Previous Budget:

372,500	14%
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## Significant Changes:

- Increase in capital project costs.



## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<p><b><i>PAVEMENT MANAGEMENT</i></b></p> <p>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.</p>	N	\$850,000
<b>Improvement</b>	<p><b><i>BUTLER DRIVE RECONSTRUCTION</i></b></p> <p>Reconstruct Butler Drive from just west of El Mirage Road to 127th Avenue. The project will include new curb and gutter along with complete replacement of the roadway. This project is in anticipation of the Butler Drive extension between 127th Avenue to Dysart Road which will be constructed with the Northern Parkway project.</p>	N	\$850,000

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	6	6	6	4	4
Filled	6	6	3	4	

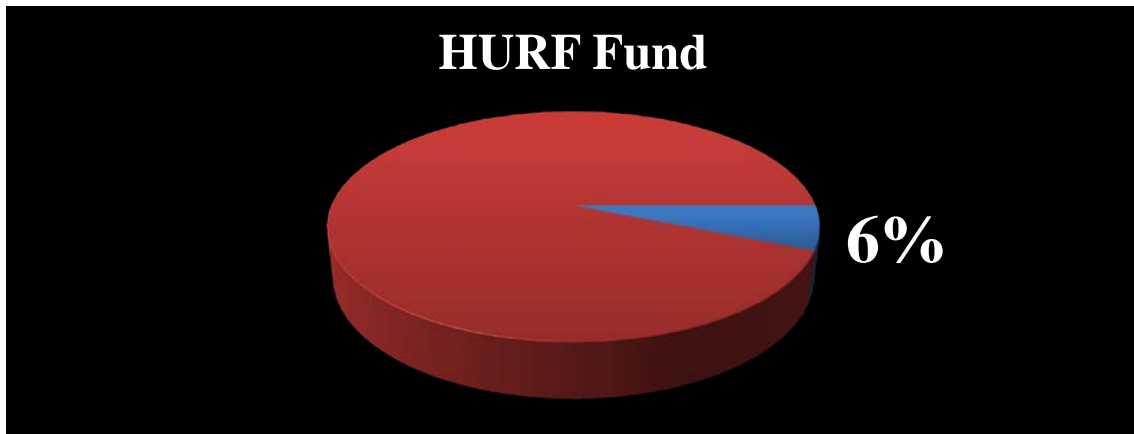
## Transfers:

Transfer			
↓ Out	→ In	Water	HURF
Gen. Fund			1,004,000
HURF		160,000	

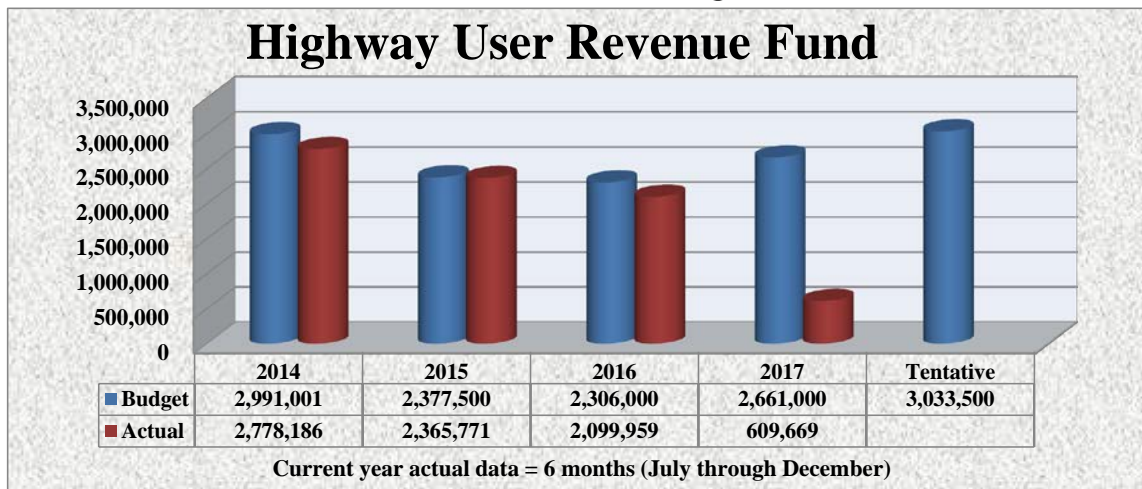
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund

\* Based on prior year's fund balance.

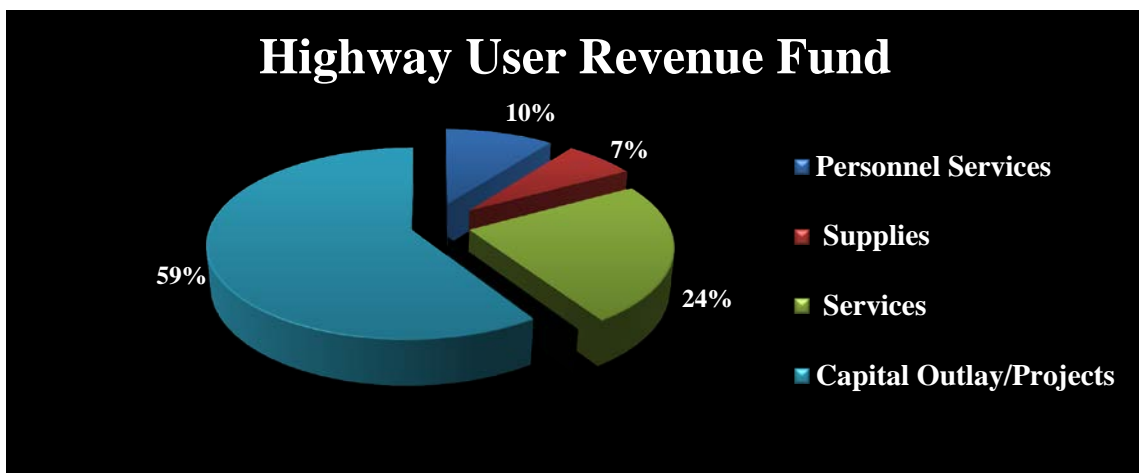
## Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses





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Fund Name: HURF  
Fund Number : 21

REVENUES		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	HURF/STATE GASOLINE TAX	2,100,000	1,795,518	1,969,328	2,053,186	818,466
250	TRANSPORTATION FEE	0	0	0	0	0
550	REIMBURSEMENT	0	0	0	0	73,745
755	RECOVERY FROM PRIOR YEAR	0	2,000	0	0	0
842	INTEREST REVENUE	0	0	0	0	0
970	TRANSFER IN	1,004,000	365,000	208,000	481,000	41,752
<b>TOTAL REVENUES</b>		<b>3,104,000</b>	<b>2,162,518</b>	<b>2,177,328</b>	<b>2,534,186</b>	<b>933,963</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	297,500	387,430	398,788	300,387	124,791
200	Supplies	192,500	105,793	162,663	124,349	71,837
300	Services	682,000	724,316	639,638	710,762	309,724
400	Special Projects	1,500	1,293,196	856,351	751,802	0
600	Capital Outlay/Projects	1,700,000	72,450	133,330	29,660	11,319
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Transfer Out	160,000	195,000	175,000	183,000	91,998
<b>TOTAL</b>		<b>3,033,500</b>	<b>2,778,186</b>	<b>2,365,771</b>	<b>2,099,959</b>	<b>609,669</b>

EXPENDITURE DETAIL						
110	SALARIES AND WAGES	179,000	254,516	255,001	197,921	82,422
111	OVERTIME	13,000	4,989	8,218	5,399	2,042
117	COMPTIME	0	1,496	2,279	10	119
120	HEALTH-LIFE-DENTAL INSURANCE	50,000	60,258	60,154	45,669	21,266
123	CALL BACK PAY	7,500	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	12,000	15,179	15,470	11,985	4,901
131	MEDICARE CONTRIBUTION	3,000	3,550	3,618	2,803	1,146
132	ASRS CONTRIBUTION	22,000	30,123	30,714	22,895	9,559
140	WORKERS COMPENSATION	8,000	16,240	25,621	12,882	3,240
141	UNEMPLOYMENT INSURANCE	2,000	1,239	1,042	823	97
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENTS	0	(160)	0	0	0
199	LABOR DISTRIBUTION	0	0	(3,327)	0	0
210	SMALL TOOLS/EQUIP/PARTS	2,500	773	1,320	1,467	206
211	FUEL AND LUBRICANTS	15,000	28,027	19,507	11,229	1,033
213	SAFETY EQUIPMENT/SUPPLIES	2,000	2,022	1,821	1,733	715
219	STREET SIGN EXPENSES	23,000	11,547	20,225	15,207	9,551
222	CHEMICAL EXPENSE	6,000	0	0	0	0
225	ASPHALT/COAL MATERIAL	4,500	5,691	0	689	149
230	OFFICE SUPPLIES	0	0	0	6	0
233	UNIFORMS	0	0	0	0	100
237	EQUIPMENT/FURNITURE PURCHASE	7,000	0	0	0	1,435
243	IRRIGATION SUPPLIES	6,000	0	0	0	0
249	OPERATING MATERIAL & SUPPLIES	11,000	15,976	5,163	16,172	8,690
253	VEHICLE MAINTENANCE/REPAIR	0	0	0	0	0
269	OTHER MAINTENANCE/REPAIRS	21,000	41,758	25,839	10,969	8,784
270	TRAFFIC SIGNAL MAINT/REPAIRS	94,500	0	88,787	66,878	41,174
311	PROFESSIONAL SERVICES	0	0	0	0	27
312	LEGAL SERVICES	0	0	0	0	0
313	CONTRACTED SERVICES	263,500	256,565	259,929	294,882	103,100
320	MEDICAL/DRUG EXAMS & TESTING	0	0	67	0	0
328	EQUIPMENT RENT/LEASES	2,500	202	512	0	0
351	CONFERENCE,SEMINAR & TRAINING	1,000	0	528	1,493	35
353	TUITION REIMBURSEMENT	0	2,000	0	0	0
361	PUBLISHING/ADVERTISEMENT	500	267	0	285	0
370	DUES-MEMBERSHIPS-FEES	1,500	2,086	1,050	1,125	0
381	CELL PHONE/PAGER EXPENSE	3,000	1,998	2,903	4,175	1,252
388	STREET/TRAFFIC LIGHT ELECTRICITY	410,000	461,199	374,649	408,801	205,310
400	SPECIAL PROJECTS	1,500	0	0	0	0
460	STREET IMPROVEMENTS	0	1,211,190	856,351	749,802	0
463	TRAFFIC SIGNAL PROJECTS	0	82,006	0	0	0
469	PM-10 COMPLIANCE	0	0	0	2,000	0
610	FIELD EQUIPMENT PURCHASE	0	17,312	0	0	0
650	VEHICLE PURCHASE	0	0	8,658	0	0
665	TRAFFIC SIGNAL IMPROVEMENTS	0	55,138	124,672	0	0
666	STREET IMPROVEMENTS	1,700,000	0	0	29,660	11,319
950	TRANSFER OUT	160,000	195,000	175,000	183,000	91,998
<b>TOTAL EXPENDITURES</b>		<b>3,033,500</b>	<b>2,778,186</b>	<b>2,365,771</b>	<b>2,099,959</b>	<b>609,669</b>

NET REVENUE OVER EXPENDITURES 249 70,500 (615,668) (188,443) 434,227 324,294

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
1,790,000	1,800,000	1,825,000	1,950,000	2,100,000	2,100,000	150,000	8%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
365,000	208,000	553,000	83,500	1,004,000	1,004,000	920,500	1102%
2,155,000	2,008,000	2,378,000	2,033,500	3,104,000	3,104,000	1,070,500	53%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
405,001	426,500	363,500	292,500	294,500	297,500	5,000	2%
266,000	109,000	169,500	173,000	192,500	192,500	19,500	11%
685,000	715,000	660,000	656,500	682,000	682,000	25,500	4%
525,000	0	0	0	1,500	1,500	1,500	1500%
915,000	952,000	930,000	1,355,000	1,700,000	1,700,000	345,000	25%
0	0	0	0	0	0	0	0%
195,000	175,000	183,000	184,000	160,000	160,000	(24,000)	-13%
2,991,001	2,377,500	2,306,000	2,661,000	3,030,500	3,033,500	372,500	14%

271,228	279,000	209,000	185,000	178,526	179,000	(6,000)	-3%
0	0	5,000	5,000	12,500	13,000	8,000	160%
0	0	0	0	0	0	0	0%
66,335	65,000	66,000	42,000	49,977	50,000	8,000	19%
0	7,500	7,500	7,500	7,500	7,500	0	0%
16,816	18,000	19,000	13,000	11,844	12,000	(1,000)	-8%
3,933	5,000	5,000	3,000	2,770	3,000	0	0%
31,300	33,000	34,000	23,000	21,968	22,000	(1,000)	-4%
11,261	13,000	13,000	9,000	7,397	8,000	(1,000)	-11%
1,550	2,000	2,000	2,000	1,034	2,000	0	0%
2,578	4,000	3,000	3,000	985	1,000	(2,000)	-67%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
25,000	25,000	18,000	18,000	15,000	15,000	(3,000)	-17%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
12,500	12,500	12,500	12,500	23,000	23,000	10,500	84%
0	0	0	0	6,000	6,000	6,000	6000%
6,500	6,500	6,500	6,500	4,500	4,500	(2,000)	-31%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	7,000	7,000	7,000	7000%
0	0	0	0	6,000	6,000	6,000	6000%
160,500	3,500	3,500	7,000	11,000	11,000	4,000	57%
0	0	0	0	0	0	0	0%
57,000	57,000	50,000	50,000	21,000	21,000	(29,000)	-58%
0	0	74,500	74,500	94,500	94,500	20,000	27%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
212,000	242,000	242,000	238,500	263,500	263,500	25,000	10%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
0	0	500	500	1,000	1,000	500	100%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	1,500	1,500	1,500	1,500	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
465,000	465,000	410,000	410,000	410,000	410,000	0	0%
0	0	0	0	1,500	1,500	1,500	1500%
370,000	0	0	0	0	0	0	0%
155,000	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%
65,000	102,000	0	0	0	0	0	0%
850,000	850,000	930,000	1,355,000	1,700,000	1,700,000	345,000	25%
195,000	175,000	183,000	184,000	160,000	160,000	(24,000)	-13%
2,991,001	2,377,500	2,306,000	2,661,000	3,030,500	3,033,500	372,500	14%



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# LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)



City Manager  
Draft Budget

# LTAF

## Net Change from Previous Budget:

37,500	9%
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## Significant Changes:

- Covers cost of ADA transportation program.
- All available and unallocated funds have been budgeted in Operating Materials and Supplies.



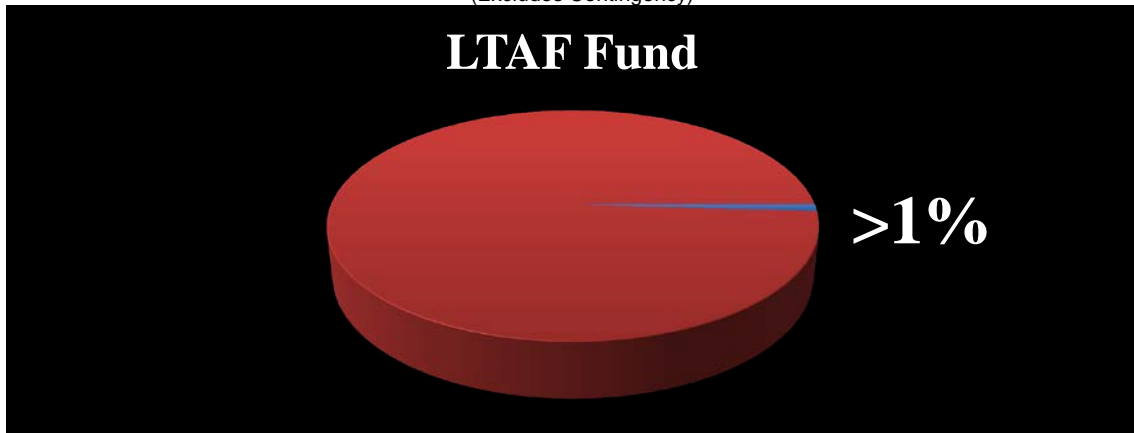
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<b>CARRY FORWARD - BUS PULLOUT</b> Construction of a Bus Pullout for passenger loading and offloading on Thunderbird Road, between Primrose Street and Poppy Street. The Regional Public Transportation Authority authorized the use of lottery funds for the full cost of the improvement	N	\$170,000
<b>Improvement</b>	<b>BUS PARKING SHADE STRUCTURE</b> Construction of a structure to provide shade to the bus while parked.	N	\$75,000

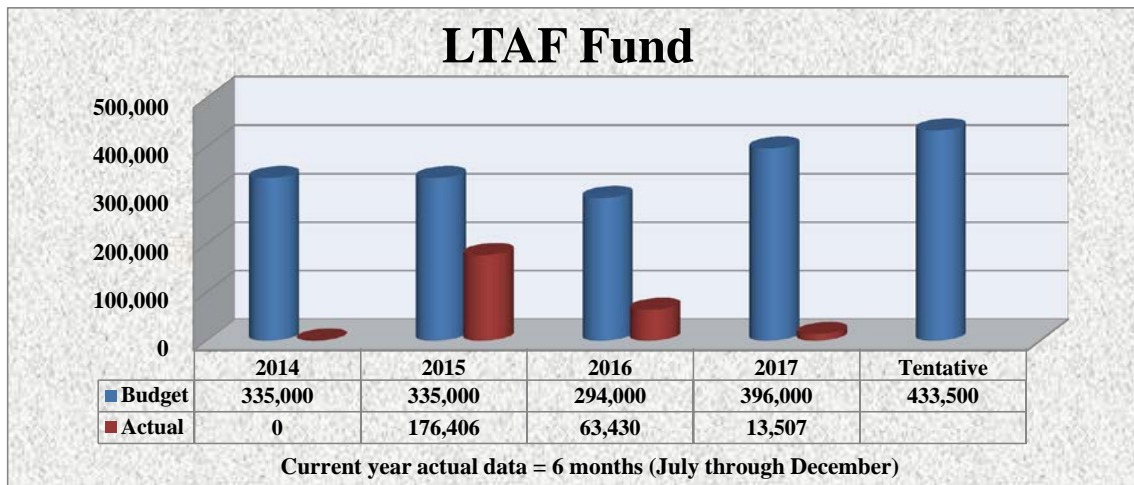
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

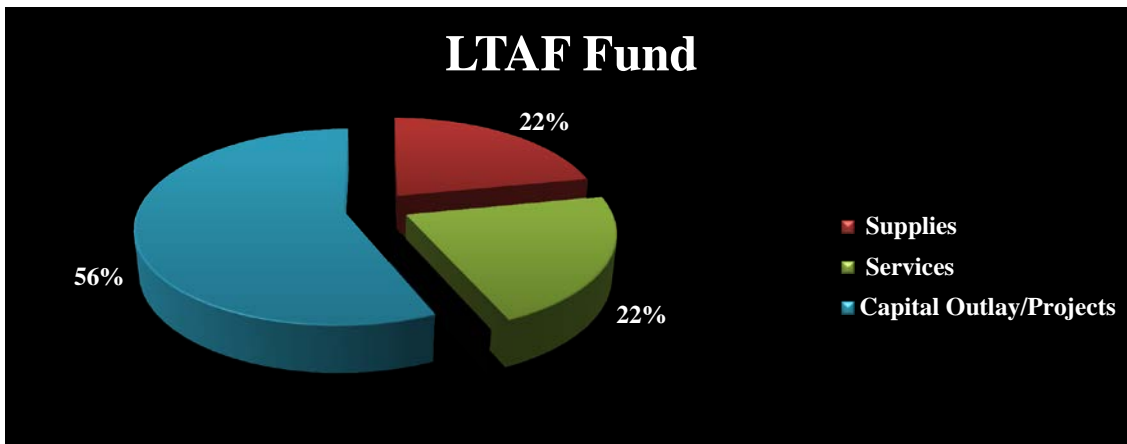
## Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses



*Fund Name: LTAF*

*Fund Number : 23*

REVENUES		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
150	LTAF/LOTTERY REVENUE SHARING	95,000	0	0	95,813	0
200	D.A.R.T. BUS FARES	0	0	0	0	0
350	VALLEY METRO (RPTA)	0	0	0	2,374	0
755	RECOVERY FROM PRIOR YEAR	0	32,756	0	142,249	0
842	INTEREST REVENUE	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>95,000</b>	<b>32,756</b>	<b>0</b>	<b>240,436</b>	<b>0</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	0	0	0	0	0
200	Supplies	95,000	0	0	0	0
300	Services	93,500	0	0	63,430	13,507
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	245,000	0	176,406	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>433,500</b>	<b>0</b>	<b>176,406</b>	<b>63,430</b>	<b>13,507</b>

EXPENDITURE DETAIL						
249	OPERATING MATERIAL & SUPPLIES	95,000	0	0	0	0
313	CONTRACTED SERVICES	93,500	0	0	63,430	13,507
650	VEHICLE PURCHASE	0	0	176,406	0	0
666	STREET IMPROVEMENTS-CAPITAL	170,000	0	0	0	0
668	CONSTRUCTION-CIP	75,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>433,500</b>	<b>0</b>	<b>176,406</b>	<b>63,430</b>	<b>13,507</b>

<b>NET REVENUE OVER EXPENDITURES</b>	<b>(338,500)</b>	<b>32,756</b>	<b>(176,406)</b>	<b>177,006</b>	<b>(13,507)</b>
--------------------------------------	------------------	---------------	------------------	----------------	-----------------

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	94,000	96,000	93,500	95,000	(1,000)	-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%
0	0	94,000	96,000	93,500	95,000	(1,000)	-1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
111,000	111,000	263,000	136,000	95,000	95,000	(41,000)	-30%
31,000	31,000	31,000	90,000	93,500	93,500	3,500	4%
0	0	0	0	0	0	0	0%
193,000	193,000	0	170,000	245,000	245,000	75,000	44%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
335,000	335,000	294,000	396,000	433,500	433,500	37,500	9%
111,000	111,000	263,000	136,000	95,000	95,000	(41,000)	-30%
31,000	31,000	31,000	90,000	93,500	93,500	3,500	4%
193,000	193,000	0	0	0	0	0	0%
0	0	0	170,000	170,000	170,000	0	0%
0	0	0	0	75,000	75,000	75,000	75000%
335,000	335,000	294,000	396,000	433,500	433,500	37,500	9%
(335,000)	(335,000)	(200,000)	(300,000)	(340,000)	(338,500)	(38,500)	13%



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# CAPITAL PROJECTS FUND - STREETS



City Manager  
Draft Budget

# CAPITAL PROJECTS – STREETS

## Net Change from Previous Budget:

(13,770,000)	-67%
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## Significant Changes:

- Reduction to carryforward budget amount as funds are spent on El Mirage Road.
- Bond principal payments begin.




## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<b><i>NORTHERN PARKWAY</i></b> Northern Avenue is to be widened into an expressway/parkway configuration. Northern Parkway is to be widened as a road of regional significance. Costs include Design Concept Report, design, ROW acquisition, and construction shared between project partners El Mirage, Glendale, Peoria, Maricopa County, and MAG. The City will be budgeting \$500,000 per fiscal year for its \$9,474,500 portion of the overall project.	R	\$500,000
<b>Improvement</b>	<b><i>DYSART RD DESIGN</i></b> Design for Dysart Rd improvements.	R	\$500,000
<b>Carryforward</b>	<b><i>EL MIRAGE ROAD IMPROVEMENTS</i></b>	R	\$4,981,000

# Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

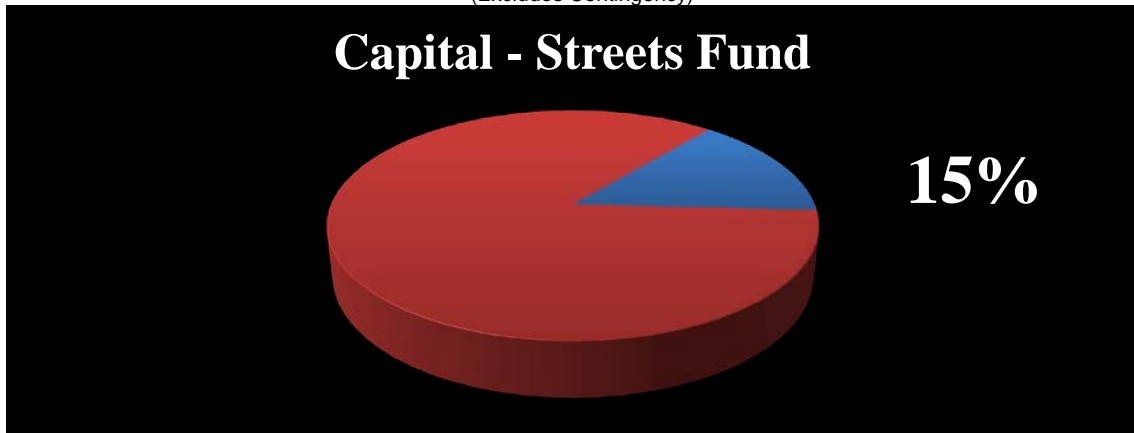
# Transfers:

Transfer	
	Capital St.
Gen. Fund	825,500
Photo	490,000

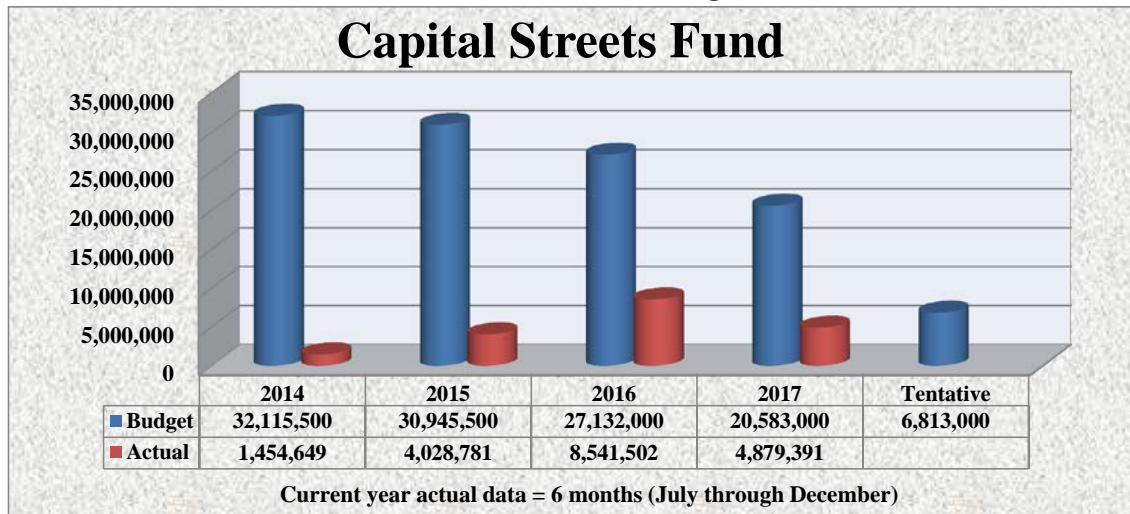
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*

\* Based on prior year's fund balance.

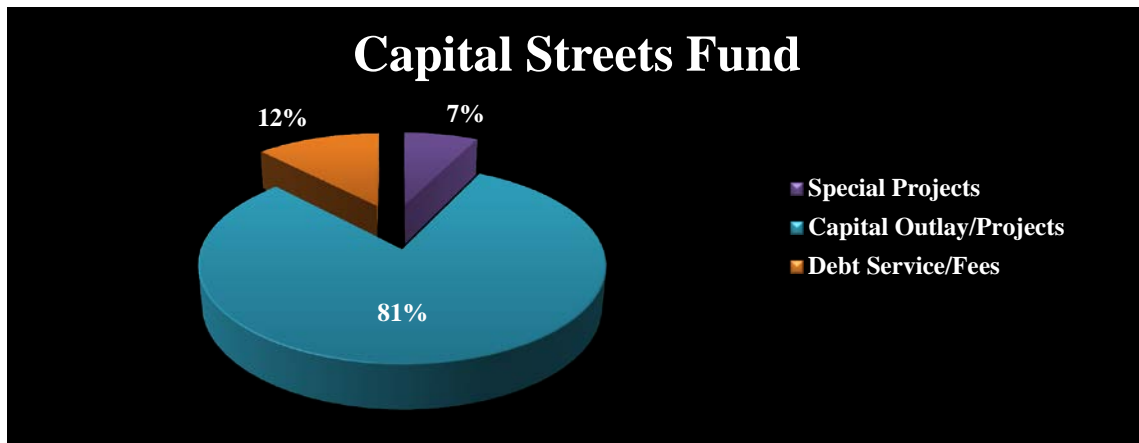
## Percent of Citywide Expenditure Budget (Excludes Contingency)



### Total Fund Budget



### FY 2018 Budgeted Expenses





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*Fund Name: Capital Projects - Streets*

*Fund Number : 56*

REVENUES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30, 2014	2015	2016	July - Dec 2017
Acct	Acct Description					
200	DYSART-ROAD IMPROVEMENTS	0	0	67,821	0	0
220	MAG STREET GRANT	0	0	0	0	0
550	REIMBURSEMENTS	3,800,000	1,052,944	2,047,126	3,264,088	0
755	RECOVERY FROM PRIOR YEAR	0	0	4,444	1,156	0
842	INTEREST REVENUE	0	2,836	13,419	14,832	8,946
501	BOND PROCEEDS	0	0	0	7,970,000	0
502	BOND PREMIUM	0	0	0	862,223	0
970	TRANSFER IN	1,315,500	1,766,801	902,592	1,024,500	863,252
<b>TOTAL REVENUES</b>		<b>5,115,500</b>	<b>2,822,581</b>	<b>3,035,403</b>	<b>13,136,799</b>	<b>872,198</b>

SUMMARY OF EXPENDITURES		FY 2018 Tentative	Actual			
			For the Fiscal Year ending June 30, 2014	2015	2016	July - Dec 2017
Category	Category Description					
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	500,000	0	0	500,000	500,000
600	Capital Outlay/Projects	5,481,000	1,454,649	3,778,781	7,745,995	4,190,166
700	Debt Service - Interest/Fees	832,000	0	0	295,507	189,225
900	Contingency	0	0	250,000	0	0
<b>TOTAL</b>		<b>6,813,000</b>	<b>1,454,649</b>	<b>4,028,781</b>	<b>8,541,502</b>	<b>4,879,391</b>

EXPENDITURE DETAIL						
497	NORTHERN PARKWAY PROJECT	500,000	0	0	500,000	500,000
666	STREET IMPROVEMENTS	500,000	10,552	160,282	0	0
669	EL MIRAGE ROAD IMPROVEMENT	4,981,000	987,802	3,618,499	7,745,995	4,190,166
697	NORTHERN PARKWAY	0	0	0	0	0
699	CONSTRUCTION NOT IN CIP	0	456,296	0	0	0
730	COST OF ISSUANCE	0	0	0	0	0
750	INTEREST	378,500	0	0	295,507	189,225
759	EXCISE BOND PRINCIPAL	453,500	0	0	0	0
950	TRANSFER OUT	0	0	250,000	0	0
<b>TOTAL EXPENDITURES</b>		<b>6,813,000</b>	<b>1,454,649</b>	<b>4,028,781</b>	<b>8,541,502</b>	<b>4,879,391</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>(1,697,500)</b>	<b>1,367,932</b>	<b>(993,378)</b>	<b>4,595,297</b>	<b>(4,007,194)</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
25,996,500	21,947,000	10,553,000	7,647,000	3,800,000	3,800,000	(3,847,000)	-50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	3,045,500	11,679,500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,020,500	735,000	1,024,500	1,310,000	1,315,500	1,315,500	5,500	0%
27,017,000	25,727,500	23,257,000	8,957,000	5,115,500	5,115,500	(3,841,500)	-43%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	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	500,000	500,000	500,000	500,000	0	0%
32,115,500	30,945,500	26,202,000	19,704,500	5,481,000	5,481,000	(14,223,500)	-72%
0	0	430,000	378,500	832,000	832,000	453,500	120%
0	0	0	0	0	0	0	0%
32,115,500	30,945,500	27,132,000	20,583,000	6,813,000	6,813,000	(13,770,000)	-67%
0	0	500,000	500,000	500,000	500,000	0	0%
200,000	193,000	0	500,000	500,000	500,000	0	0%
31,430,500	30,752,500	26,202,000	19,204,500	4,981,000	4,981,000	(14,223,500)	-74%
0	0	0	0	0	0	0	0%
485,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	430,000	378,500	378,500	378,500	0	0%
0	0	0	0	453,500	453,500	453,500	453500%
0	0	0	0	0	0	0	0%
32,115,500	30,945,500	27,132,000	20,583,000	6,813,000	6,813,000	(13,770,000)	-67%
(5,098,500)	(5,218,000)	(3,875,000)	(11,626,000)	(1,697,500)	(1,697,500)	9,928,500	-85%



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# COURT FUND



City Manager  
Draft Budget

# COURT

## Net Change from Previous Budget:

32,500	6%
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## Significant Changes:

- Increase of 1 FTE.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

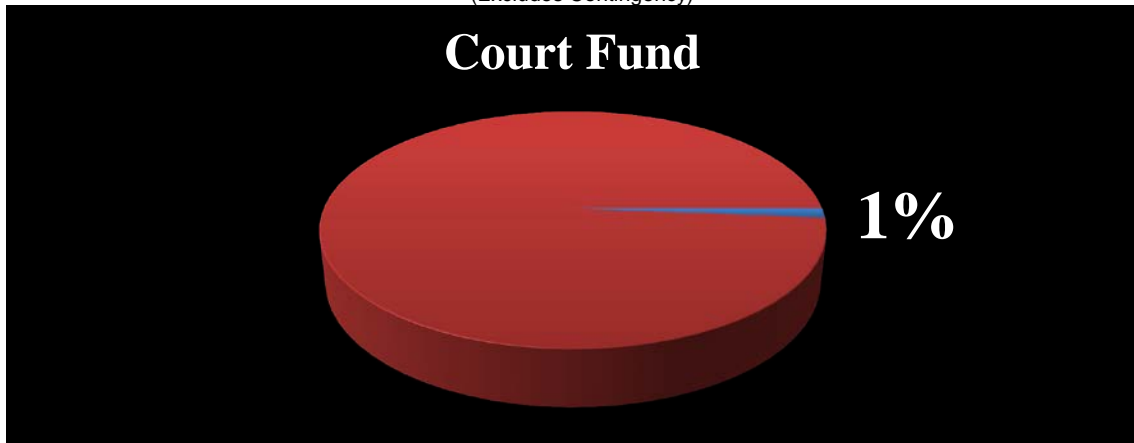
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	12.2	13.1	13.1	8.6	9.6
Filled	12.5	12.6	11.6	8.6	

## Transfers:

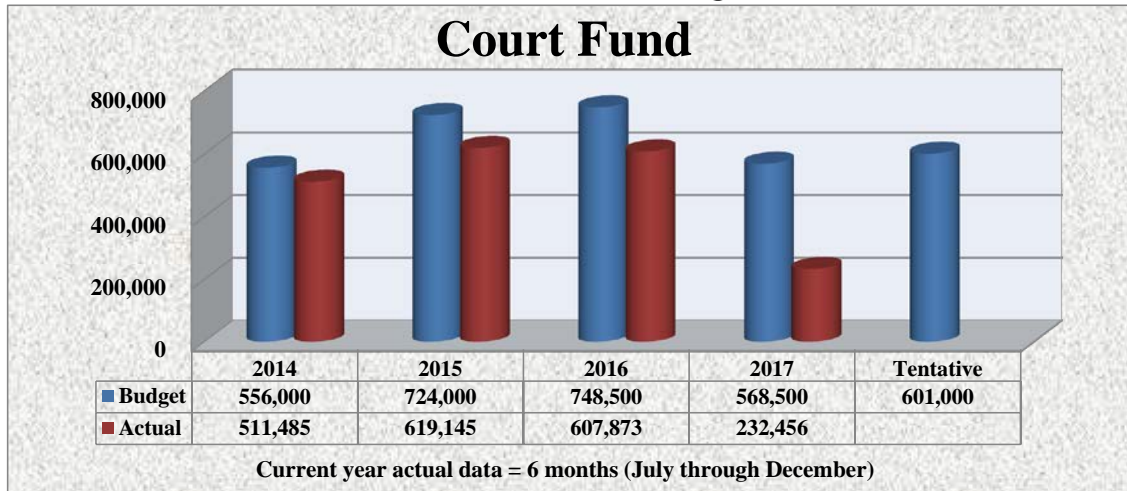
Transfer	
	Court
Gen. Fund	\$265,000

# Percent of Citywide Expenditure Budget

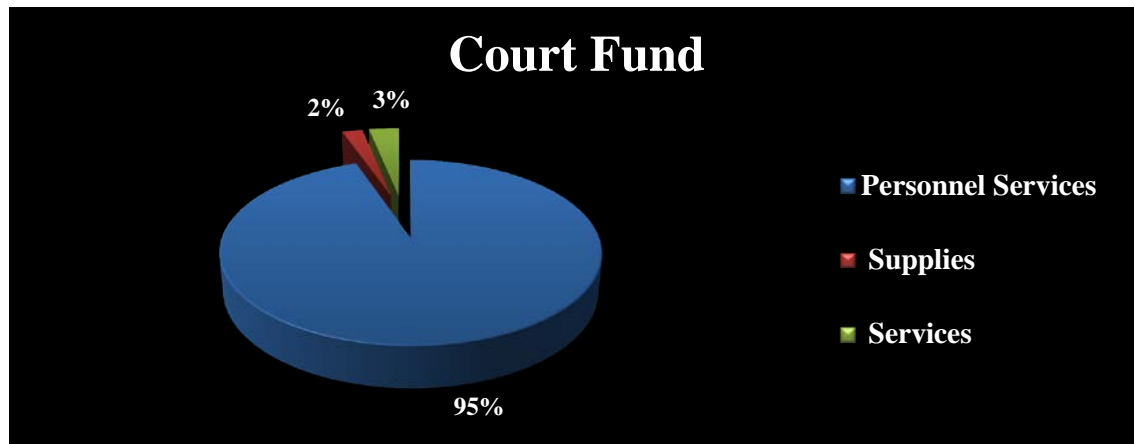
(Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses



Fund Name: Court  
Fund Number : 14

REVENUES		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	COURT FINES	195,000	186,069	195,324	223,457	90,828
200	DEFENSIVE DRIVING REVENUE	25,000	21,925	21,860	27,680	15,830
250	GRANT REVENUE	0	0	0	0	0
350	FORFEITURE REVENUE	0	3,194	4,150	1,300	150
500	MISCELLANEOUS REVENUE	0	0	0	0	0
550	LOCAL COST	0	3,669	4,822	3,927	1,310
552	WARRANT FEE	5,000	6,778	5,694	4,008	2,098
553	LOCAL DEFAULT FEE	85,000	173,514	103,217	121,081	44,229
554	PARKING ORDINANCE	0	0	1	0	89
650	JCEF - LOCAL FUND	0	364	318	656	377
690	CONFIDENTIAL ADDRESS FND-LOCAL	0	122	76	124	55
700	MISCELLANEOUS FEES	0	3,185	2,808	5,729	3,290
940	CASH OVER/SHORT	0	(151)	(97)	20	(2)
970	TRANSFER IN	265,000	375,000	219,000	327,500	23,500
<b>TOTAL REVENUES</b>		<b>575,000</b>	<b>773,669</b>	<b>557,173</b>	<b>715,481</b>	<b>181,755</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	569,000	478,513	545,131	527,205	197,010
200	Supplies	13,000	17,380	13,225	11,881	4,498
300	Services	19,000	15,593	60,790	68,787	30,948
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
<b>TOTAL</b>		<b>601,000</b>	<b>511,485</b>	<b>619,145</b>	<b>607,873</b>	<b>232,456</b>

110	SALARIES AND WAGES	510,000	601,629	573,363	547,721	209,584
111	OVERTIME	3,000	2,659	1,359	393	74
117	COMPTIME	0	807	173	462	0
120	HEALTH-LIFE-DENTAL INSURANCE	83,000	72,272	71,012	87,972	27,671
130	SOCIAL SECURITY CONTRIBUTION	32,000	36,367	34,520	32,724	12,650
131	MEDICARE CONTRIBUTION	8,000	8,505	8,073	7,653	2,958
132	ASRS CONTRIBUTION	49,000	59,537	62,036	58,471	21,773
140	WORKER'S COMPENSATION	2,000	1,995	1,815	1,202	274
141	UNEMPLOYMENT INSURANCE	4,000	4,741	2,779	2,062	226
142	AZ JOB TRAINING TAX	8,000	0	0	0	0
198	WORKER'S COMP REIMBURSEMENTS	0	0	0	0	0
199	LABOR DISTRIBUTION	(130,000)	(310,000)	(210,000)	(211,455)	(78,200)
230	OFFICE SUPPLIES	5,000	1,786	4,265	5,359	1,753
231	BUILDING JANITORIAL SUPPLIES	0	0	0	0	134
232	COMPUTER/PRINTER SUPPLIES	5,000	0	5,256	3,773	460
237	EQUIPMENT/FURNITURE PURCHASE	1,000	0	2,888	769	343
249	OPERATING MATERIAL & SUPPL	1,500	15,593	305	1,011	1,702
254	COMPUTER/PRINTER SUPPLIES	500	0	511	644	41
263	DATA INFRASTRUCTURE SERVICES	0	0	0	325	65
311	EQUIPMENT/FURNITURE PURCHASE	0	0	2,576	11,500	600
313	CONTRACTED SERVICES	3,000	0	2,212	2,564	925
319	INTERPRETER	5,500	9,180	730	2,850	8,110
338	ARMORED CAR SERVICES	0	0	0	0	0
339	JURY POLL EXPENSES	1,000	0	25	383	0
345	SECURITY SERVICES	0	0	41,376	41,785	20,063
350	TRAVEL AND PER DIEM	0	381	2,564	2,471	97
351	CONFERENCE, SEMINAR & TRAINING	0	611	2,685	660	50
360	PRINTING COSTS	5,500	1,664	2,735	2,190	0
361	PUBLISHING/ADVERTISEMENT	0	0	0	0	0
362	MAILING COST	3,000	3,757	3,184	3,039	657
370	DUES-MEMBERSHIPS-FEES	500	0	295	660	245
371	SUBSCRIPTIONS	500	0	284	301	201
372	BANK CHARGES	0	0	0	0	0
377	MISCELLANEOUS EXPENSES	0	0	2,124	383	0
<b>TOTAL EXPENDITURES</b>		<b>601,000</b>	<b>511,485</b>	<b>619,145</b>	<b>607,873</b>	<b>232,456</b>

**NET REVENUE OVER EXPENDITURES** (26,000) 262,184 (61,973) 107,609 (50,701)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
145,000	145,000	180,000	195,000	195,000	195,000	0	0%
15,000	15,000	15,000	20,000	25,000	25,000	5,000	25%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	0	0	(5,000)	-100%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	0	0	(5,000)	-100%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
75,000	180,000	90,000	115,000	85,000	85,000	(30,000)	-26%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
375,000	219,000	327,500	23,500	265,000	265,000	241,500	1028%
625,000	574,000	627,500	368,500	575,000	575,000	206,500	56%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
528,000	644,000	671,000	485,000	596,000	569,000	111,000	84,000
4,000	5,000	7,000	13,000	13,000	13,000	0	0%
24,000	75,000	70,500	70,500	70,500	19,000	(51,500)	-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%
556,000	724,000	748,500	568,500	679,500	601,000	32,500	6%
591,896	626,000	627,000	468,000	509,854	510,000	42,000	9%
24,000	12,000	12,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
95,117	83,000	107,000	66,000	82,024	83,000	17,000	26%
36,116	39,000	40,000	30,000	31,797	32,000	2,000	7%
8,582	10,000	10,000	7,000	7,436	8,000	1,000	14%
66,265	66,000	67,000	45,000	48,057	49,000	4,000	9%
1,352	2,000	2,000	2,000	1,307	2,000	0	0%
4,393	5,000	6,000	4,000	3,359	4,000	0	0%
10,279	11,000	10,000	8,000	7,165	8,000	0	0%
0	0	0	0	0	0	0	0%
(310,000)	(210,000)	(210,000)	(148,000)	(98,000)	(130,000)	18,000	-12%
4,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	5,000	5,000	5,000	0	0%
0	0	1,000	1,000	1,000	1,000	0	0%
0	0	500	1,500	1,500	1,500	0	0%
0	0	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	2,000	3,000	3,000	3,000	0	0%
10,000	10,000	5,500	5,500	5,500	5,500	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	49,000	42,500	42,500	42,500	0	(42,500)	-100%
1,500	2,000	4,000	4,000	4,000	0	(4,000)	-100%
1,500	2,500	5,000	5,000	5,000	0	(5,000)	-100%
5,000	5,500	5,500	5,500	5,500	5,500	0	0%
1,000	1,000	1,000	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
500	500	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
556,000	724,000	748,500	568,500	679,500	601,000	32,500	6%
69,000	(150,000)	(121,000)	(200,000)	(104,500)	(26,000)	174,000	-87%



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# COURT ENHANCEMENT FUND



City Manager  
Draft Budget

# COURT ENHANCEMENT FUND

## Net Change from Previous Budget:

(524,000)	-66%
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## Significant Changes:

- Reduction of \$585,000 in Court Technology Account Expense due to effect of new legislation regarding photo radar.



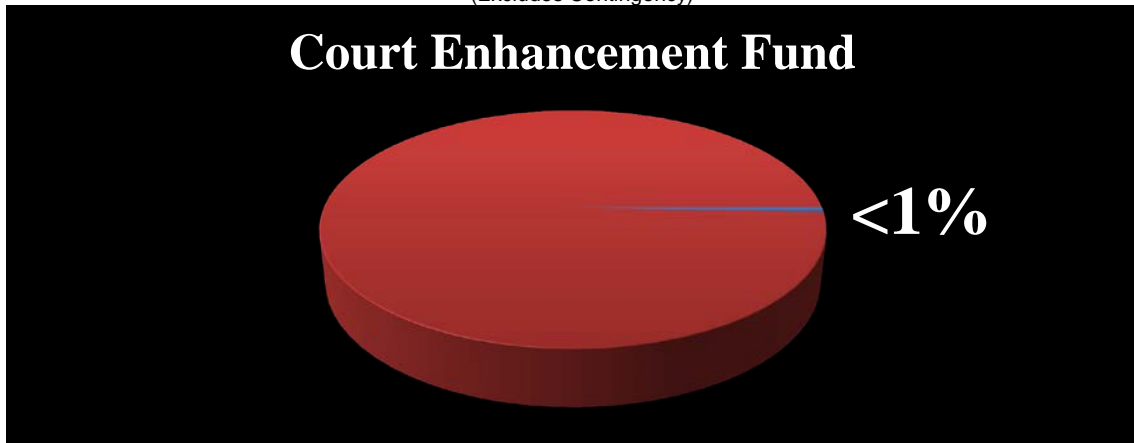
## Capital Items:

- No capital was requested this year for this department.

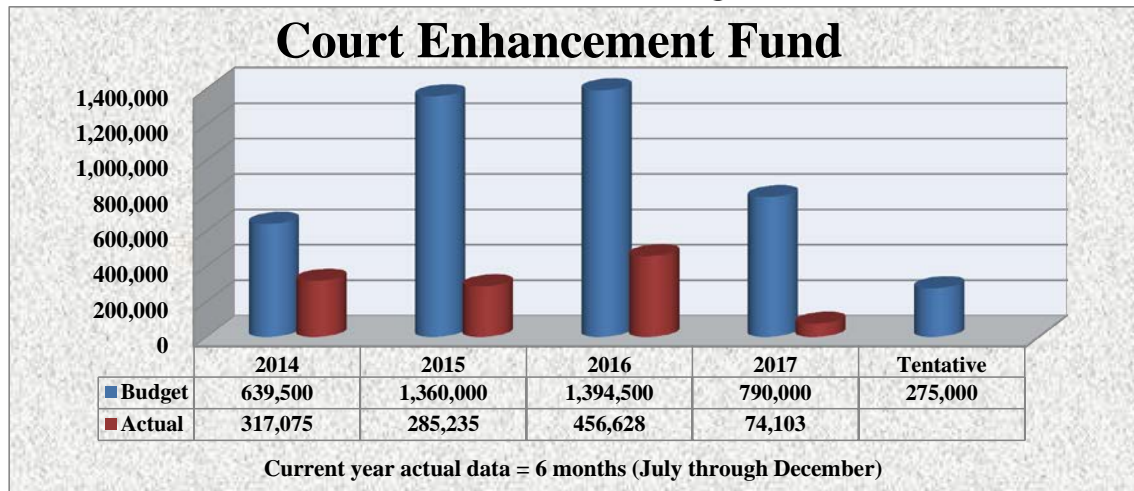
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

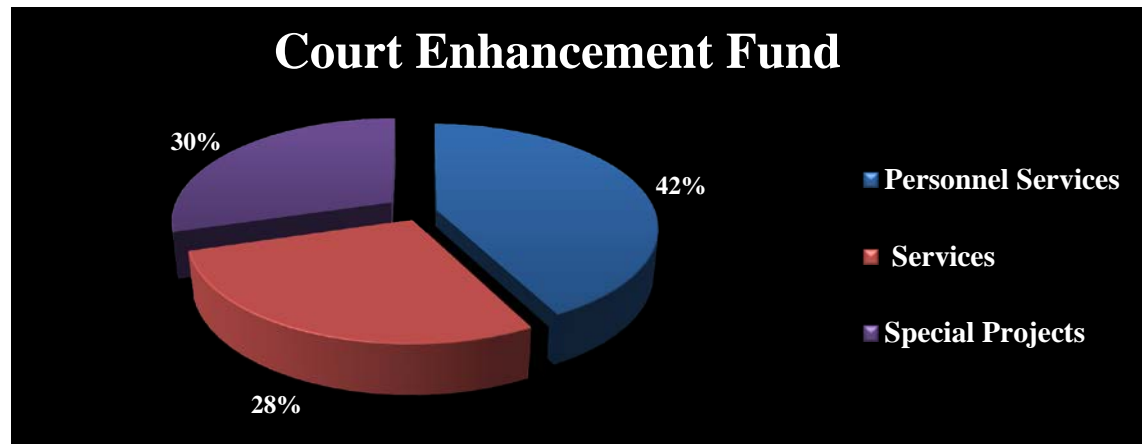
## Percent of Citywide Expenditure Budget (Excludes Contingency)



### Total Fund Budget



### FY 2018 Budgeted Expenses



*Fund Name: Court Enhancement Fund*  
*Fund Number : 15*

REVENUES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2014	2015	2016	2017	
627	COURT TIME PMT REVENUE	15,000	39,015	26,598	26,574	9,145
628	COURT FTG FEE REVENUE	15,000	29,147	29,720	22,375	11,483
629	COURT TECH ACCT REVENUE	110,000	399,858	326,971	335,145	57,576
750	UNCLASSIFIED REVENUES	0	0	0	0	0
842	INTEREST REVENUE	0	910	511	1,604	1,501
<b>TOTAL REVENUES</b>		<b>140,000</b>	468,931	383,799	385,698	79,705

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2014	2015	2016	2017	
100	Personnel Services	116,500	203,029	91,480	131,550	60,593
200	Supplies	0	16,879	36,533	10,975	0
300	Services	77,000	47,965	58,579	26,409	13,510
400	Special Projects	81,500	35,218	175	18,512	0
600	Capital Outlay/Projects	0	13,984	98,468	269,182	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>275,000</b>	317,075	285,235	456,628	74,103

EXPENDITURE DETAIL						
110	SALARIES AND WAGES	0	0	0	0	
111	OVERTIME	0	0	0	0	
117	COMPTIME	0	0	0	0	
120	HEALTH-LIFE-DENTAL INSURANCE	0	0	0	0	
130	SOCIAL SECURITY CONTRIBUTION	0	0	0	0	
131	MEDICARE CONTRIBUTION	0	0	0	0	
132	ASRS CONTRIBUTION	0	0	0	0	
134	DEFERRED COMPENSATION	0	0	0	0	
140	COMPENSATION INSURANCE	0	0	0	0	
141	UNEMPLOYMENT INSURANCE	0	0	0	0	
142	AZ JOB TRAINING TAX	0	0	0	0	
199	LABOR DISTRIBUTION	116,500	203,029	91,480	131,550	
232	COMPUTER/PRINTER SUPPLIES	0	0	58	0	
237	EQUIPMENT PURCHASE	0	16,879	10,994	9,933	
248	SOFTWARE PURCHASE	0	0	24,914	0	
261	EQUIPMENT MAINTENANCE CONTRACT	0	0	567	84	
263	DATA INFRASTRUCTURE SERVICES	0	0	0	958	
311	PROFESSIONAL SERVICES	0	0	20,960	0	
313	CONTRACTED SERVICES	18,500	0	18,594	19,332	
338	ARMORED CAR SERVICES	7,000	5,703	6,213	7,077	
345	SECURITY SERVICES	42,500	42,262	0	0	
350	TRAVEL AND PER DIEM	4,000	0	0	0	
351	CONFERENCE,SEMINAR & TRAINING	5,000	0	0	0	
361	PUBLISHING/ADVERTISEMENT COST	0	0	122	0	
372	BANK CHARGES	0	0	0	0	
377	MISCELLEANOUS EXPENSES	0	0	12,690	0	
419	COURT TECHNOLOGY ACCT EXPENSE	81,500	35,218	175	18,512	
420	TIME PMT ACCT EXPENSES	0	0	0	0	
617	CAPITAL EQUIPMENT PURCHASE	0	7,558	0	18,788	
634	SOFTWARE PURCHASE	0	6,426	0	0	
658	SITE IMPROVEMENTS	0	0	98,468	250,394	
661	BUILDING/DATA INFRAS. IMPROV.	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>275,000</b>	317,075	285,235	456,628	74,103

**NET REVENUE OVER EXPENDITURES**      **(135,000)**      151,856      98,564      **(70,931)**      5,603





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# PHOTO ENFORCEMENT FUND



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# PHOTO ENFORCEMENT

## Net Change from Previous Budget:

219,000	17%
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## Significant Changes:

- Increased labor distributions from Police and Court.
- \$23,500 increase in photo radar service costs.
- \$147,000 increased transfer out.



## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

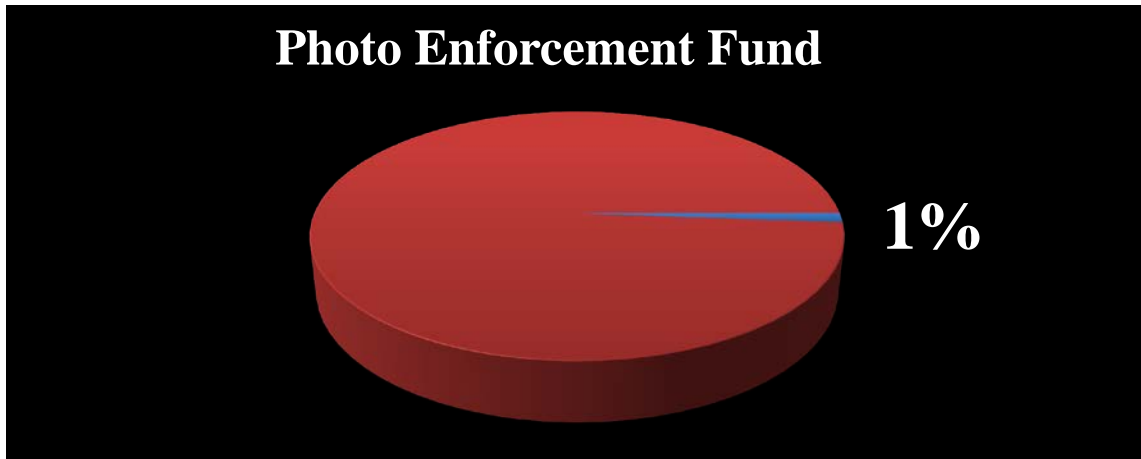
## Transfers:

Transfer		
	Gen. Fund	Capital St.
Out		
In		
Photo	490,000	490,000

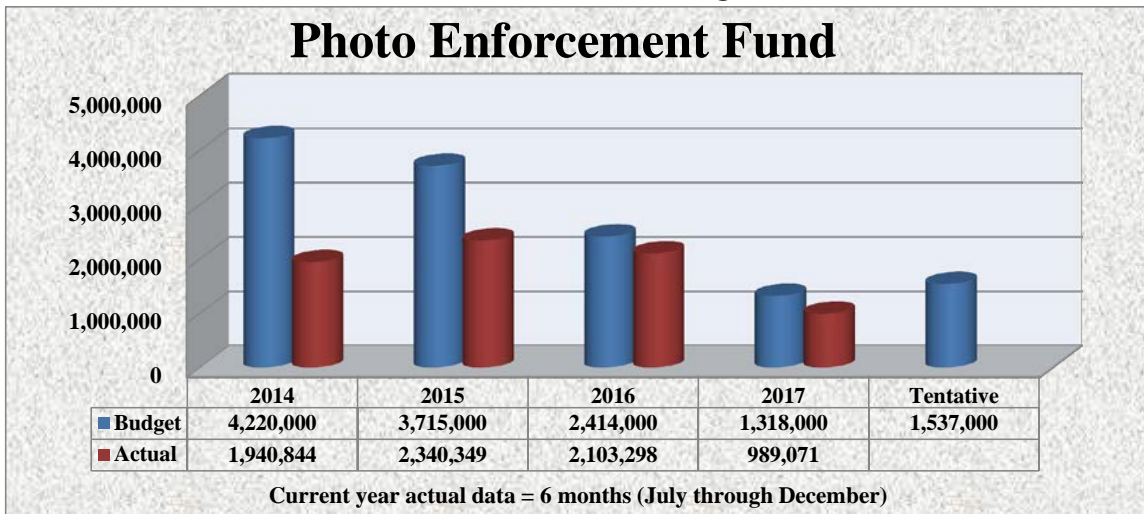
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*

\* Based on prior year's fund balance.

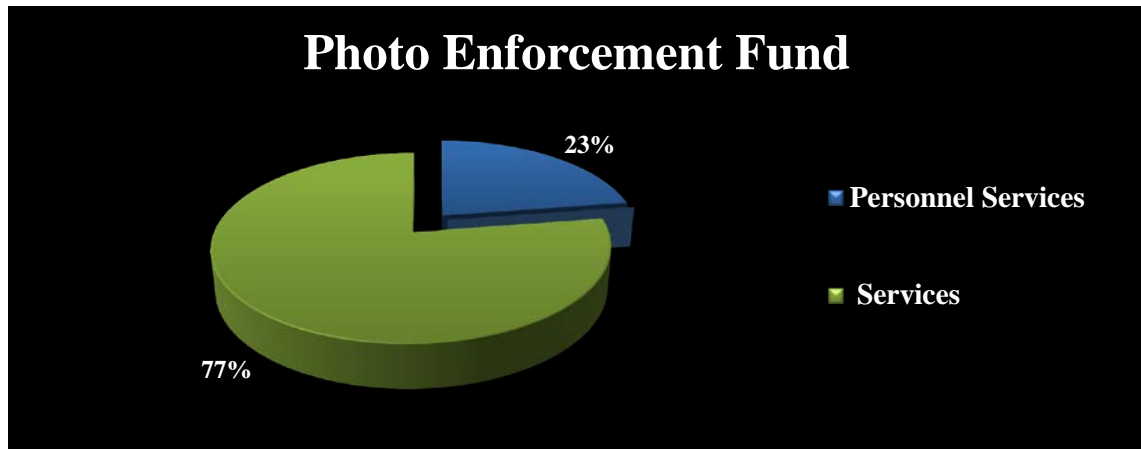
Percent of Citywide Expenditure Budget  
(Excludes Contingency)



Total Fund Budget



FY 2018 Budgeted Expenses



*Fund Name: Photo Enforcement*  
*Fund Number : 16*

REVENUES		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
105	PHOTO RADAR FINE	300,000	1,278,150	1,004,789	1,038,399	152,433
111	PROCESS SERVER - REDFLEX	40,000	129,015	99,647	112,171	30,018
200	DEFENSIVE DRIVING REVENUE	150,000	731,245	598,650	744,380	86,800
<b>TOTAL REVENUES</b>		<b>490,000</b>	<b>2,138,410</b>	<b>1,703,086</b>	<b>1,894,950</b>	<b>269,251</b>

SUMMARY OF EXPENDITURES			Actual				
Dept	Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
				2014	2015	2016	2017
	100	Personnel Services	126,000	238,401	278,739	229,198	41,692
	200	Supplies	0	0	1,021	10,388	0
	300	Services	431,000	712,443	590,589	674,712	114,378
	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	980,000	990,000	1,470,000	1,189,000	833,000
<b>TOTAL</b>			<b>1,537,000</b>	<b>1,940,844</b>	<b>2,340,349</b>	<b>2,103,298</b>	<b>989,071</b>

EXPENDITURE DETAIL							
430	110	SALARIES AND WAGES	0	0	0	0	0
430	111	OVERTIME	0	0	0	0	0
430	117	COMP TIME	0	0	0	0	0
430	120	HEALTH-LIFE-DENTAL INSURANCE	0	0	0	0	0
430	130	SOCIAL SECURITY CONTRIBUTION	0	0	0	0	0
430	131	MEDICARE CONTRIBUTION	0	0	0	0	0
430	132	ASRS CONTRIBUTION	0	0	0	0	0
430	140	WORKERS COMPENSATION	0	0	0	0	0
430	141	UNEMPLOYMENT INSURANCE	0	0	0	0	0
430	142	AZ JOB TRAINING TAX	0	0	0	0	0
430	199	LABOR DISTRIBUTION	50,000	138,500	165,826	128,004	24,998
430	230	OFFICE SUPPLIES	0	0	0	0	0
430	372	BANK CHARGES	9,000	42,919	29,745	13,885	2,808
430	377	MISCELLANEOUS EXPENSE	6,000	0	0	0	0
<b>TOTAL COURT</b>			<b>65,000</b>	<b>181,419</b>	<b>195,571</b>	<b>141,889</b>	<b>27,806</b>

551	110	SALARIES AND WAGES	0	0	0	0	0
551	111	OVERTIME	0	0	0	0	0
551	117	COMP TIME	0	0	0	0	0
551	120	HEALTH-LIFE-DENTAL INSURANCE	0	0	0	0	0
551	130	SOCIAL SECURITY CONTRIBUTION	0	0	0	0	0
551	131	MEDICARE CONTRIBUTION	0	0	0	0	0
551	132	ASRS CONTRIBUTION	0	0	0	0	0
551	140	WORKERS COMPENSATION	0	0	0	0	0
551	141	UNEMPLOYMENT RESERVE	0	0	0	0	0
551	142	AZ JOB TRAINING TAX	0	0	0	0	0
551	199	LABOR DISTRIBUTION	76,000	99,901	112,913	101,194	16,694
551	237	EQUIPMENT/FURNITURE PURCHASE	0	0	1,021	10,388	0
551	354	PHOTO ENFORCEMENT SERVICES	416,000	669,524	560,844	660,827	111,570
551	920	RESERVE	0	0	0	0	0
551	950	TRANSFER OUT	980,000	990,000	1,470,000	1,189,000	833,000
<b>TOTAL POLICE</b>			<b>1,472,000</b>	<b>1,759,425</b>	<b>2,144,778</b>	<b>1,961,409</b>	<b>961,264</b>

**TOTAL EXPENDITURES**      **1,537,000**      1,940,844      2,340,349      2,103,298      989,071

**NET REVENUE OVER EXPENDITURES**      **(1,047,000)**      197,566      (637,263)      (208,348)      (719,820)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
1,270,000	1,000,000	900,000	300,000	300,000	300,000	0	0%
130,000	130,000	125,000	35,000	40,000	40,000	5,000	14%
1,070,000	650,000	500,000	150,000	150,000	150,000	0	0%
2,470,000	1,780,000	1,525,000	485,000	490,000	490,000	5,000	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
263,500	303,000	253,000	68,500	18,000	126,000	57,500	84%
0	0	0	0	0	0	0	0%
1,520,000	1,520,000	972,000	416,500	463,000	431,000	14,500	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%
2,436,500	1,892,000	1,189,000	833,000	980,000	980,000	147,000	18%
4,220,000	3,715,000	2,414,000	1,318,000	1,461,000	1,537,000	219,000	17%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
138,500	178,000	128,000	50,000	18,000	50,000	0	0%
0	0	0	0	0	0	0	0%
20,000	20,000	20,000	18,000	9,000	9,000	(9,000)	-50%
0	0	0	6,000	6,000	6,000	0	0%
<b>158,500</b>	<b>198,000</b>	<b>148,000</b>	<b>74,000</b>	<b>33,000</b>	<b>65,000</b>	<b>(9,000)</b>	<b>-12%</b>
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
125,000	125,000	125,000	18,500	0	76,000	57,500	311%
0	0	0	0	0	0	0	0%
1,500,000	1,500,000	952,000	392,500	448,000	416,000	23,500	6%
1,446,500	422,000	0	0	0	0	0	0%
990,000	1,470,000	1,189,000	833,000	980,000	980,000	147,000	18%
<b>4,061,500</b>	<b>3,517,000</b>	<b>2,266,000</b>	<b>1,244,000</b>	<b>1,428,000</b>	<b>1,472,000</b>	<b>228,000</b>	<b>18%</b>
4,220,000	3,715,000	2,414,000	1,318,000	1,461,000	1,537,000	219,000	17%
(1,750,000)	(1,935,000)	(889,000)	(833,000)	(971,000)	(1,047,000)	(214,000)	26%



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# POLICE TOWING FUND



City Manager  
Draft Budget

# POLICE TOWING

## Net Change from Previous Budget:

(150,000)	-68%
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## Significant Changes:

- All available and unallocated funds have been budgeted in Operating Materials and Supplies.
- Decreased personnel and related costs to labor distribution account.



## Capital Items:

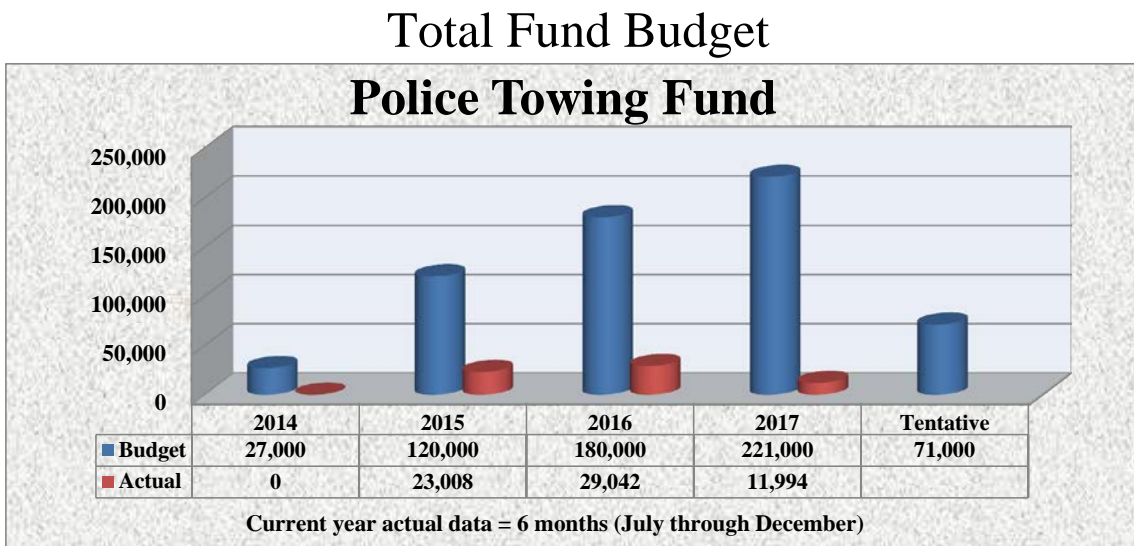
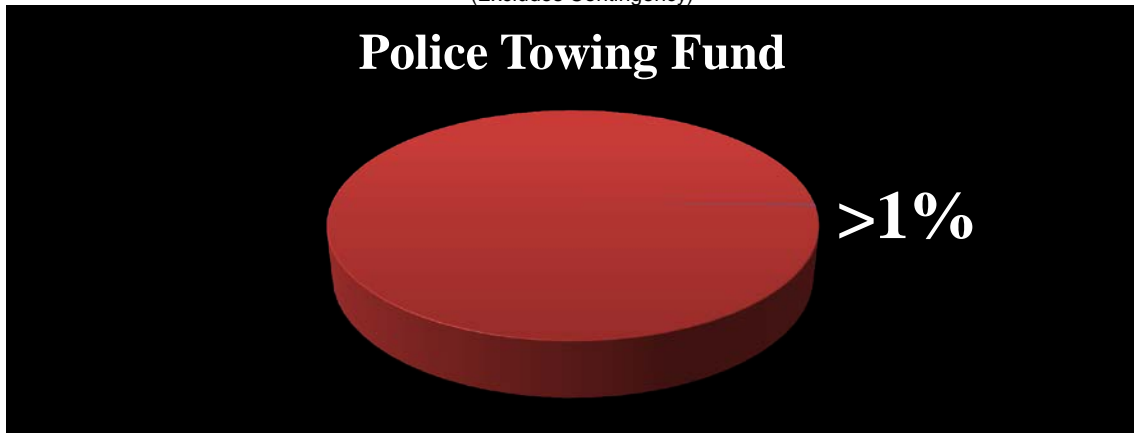
- No capital was requested this year for this department.

## Personnel:

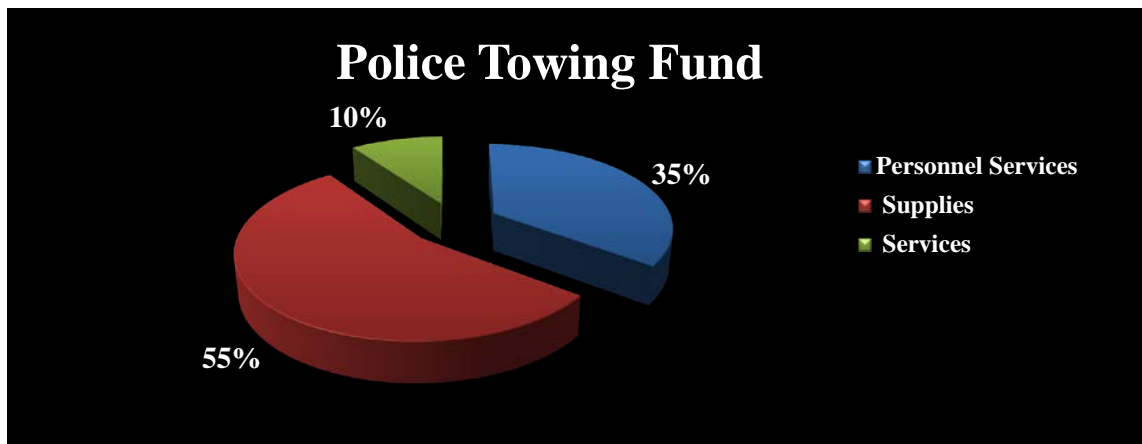
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

# Percent of Citywide Expenditure Budget

(Excludes Contingency)



## FY 2018 Budgeted Expenses



*Fund Name: Police Towing*  
*Fund Number : 28*

REVENUES			Actual				
Dept	Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
				2014	2015	2016	2017
360	563	IMPOUND REVENUE (28-3511)	70,000	64,020	78,600	69,900	27,000
<b>TOTAL REVENUES</b>			<b>70,000</b>	<b>0</b>	<b>78,600</b>	<b>69,900</b>	<b>27,000</b>

SUMMARY OF EXPENDITURES			Actual			
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
100	Personnel Services	25,000	0	23,008	24,948	11,994
200	Supplies	39,000	0	0	4,094	0
300	Services	7,000	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
<b>TOTAL</b>		<b>71,000</b>	<b>0</b>	<b>23,008</b>	<b>29,042</b>	<b>11,994</b>

EXPENDITURE DETAIL							
551	199 LABOR DISTRIBUTION	25,000	0	23,008	24,948	11,994	
551	249 OPERATING MATERIALS AND SUPPLIES	39,000	0	0	4,094	0	
551	370 DUES-MEMBERSHIPS-FEES	7,000	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>71,000</b>	<b>0</b>	<b>23,008</b>	<b>29,042</b>	<b>11,994</b>	
<b>NET REVENUE OVER EXPENDITURES</b>			<b>(1,000)</b>	<b>0</b>	<b>55,592</b>	<b>40,858</b>	<b>15,006</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
60,000	60,000	70,000	71,000	70,000	70,000	(1,000)	-1%
60,000	60,000	70,000	71,000	70,000	70,000	(1,000)	-1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
27,000	27,000	39,000	56,500	25,000	25,000	(31,500)	(1)
0	93,000	141,000	164,500	39,000	39,000	(125,500)	(1)
0	0	0	0	7,000	7,000	7,000	70
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
27,000	120,000	180,000	221,000	71,000	71,000	(150,000)	-68%
27,000	27,000	39,000	56,500	25,000	25,000	(31,500)	-56%
0	93,000	141,000	164,500	39,000	39,000	(125,500)	-76%
0	0	0	0	7,000	7,000	7,000	7000%
27,000	120,000	180,000	221,000	71,000	71,000	(150,000)	-68%
33,000	(60,000)	(110,000)	(150,000)	(1,000)	(1,000)	149,000	-99%



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# COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)



City Manager  
Draft Budget

# CDBG

## Net Change from Previous Budget:

755,000	755000%
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## Significant Changes:

- Applied for \$555,000 to reconstruct “A” Street from Thunderbird Rd to Meyer Lane.
- Applied for \$200,000 toward purchase of a fire engine.



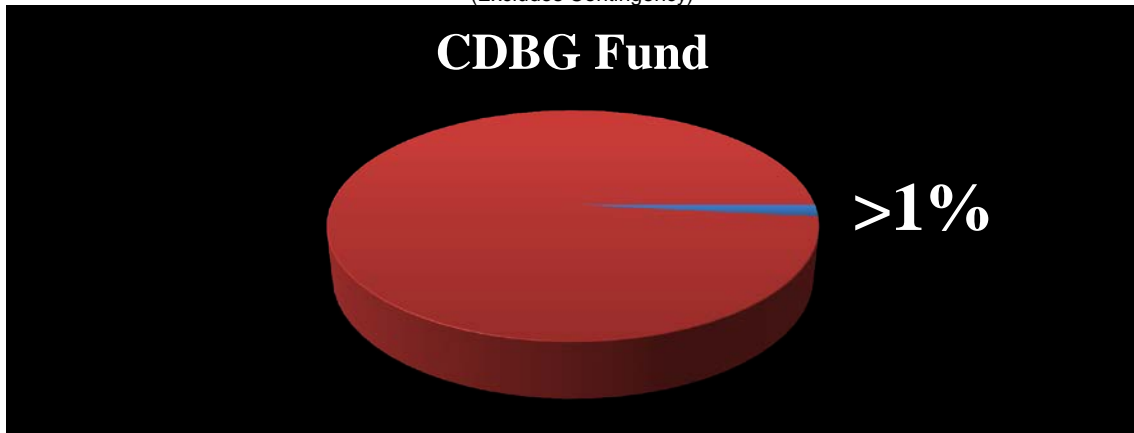
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<b>RECONSTRUCT “A” ST. THUNDERBIRD TO MEYER</b> This would be a full reconstruction of “A” Street between Thunderbird Road and Meyer Lane. The proposed project would remove and replace 2,000 linear feet of full pavement section, repair or replace any broken or inadequate curb and/or any four foot wide sidewalks as well as updating six ADA ramps to current standards.	R	\$555,000
<b>Equipment</b>	<b>REPLACEMENT APPARATUS (FIRE ENGINE)</b> Purchase replacement apparatus (Fire Engine) and rotating out the American Le France (ALF) which is 14 years old with 141,974 miles. We are looking to stay with the manufacturer Pierce. Base model pricing is between \$509,000 and \$581,000. Pricing may change based on equipment. The apparatus itself will have a 1250-1500 GPM pump with a 500 gallon water tank. There is a potential for a trade in or an outright sale of the ALF apparatus. A replacement cycle is being drafted for all Fire vehicles. Currently draft replacement timelines are: 14 - 20 years of service for large fire apparatus with 5-10 years of front line service and 10 years back up service.	R	\$200,000

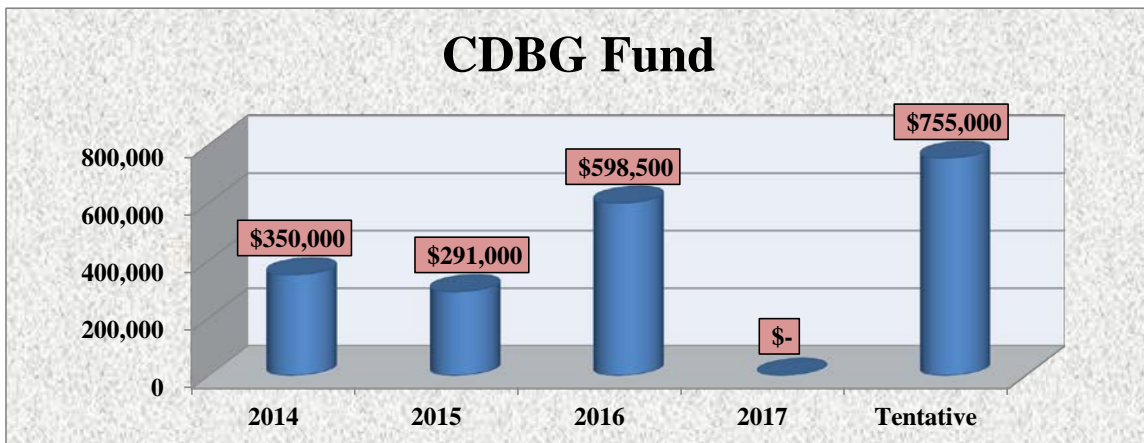
# Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	

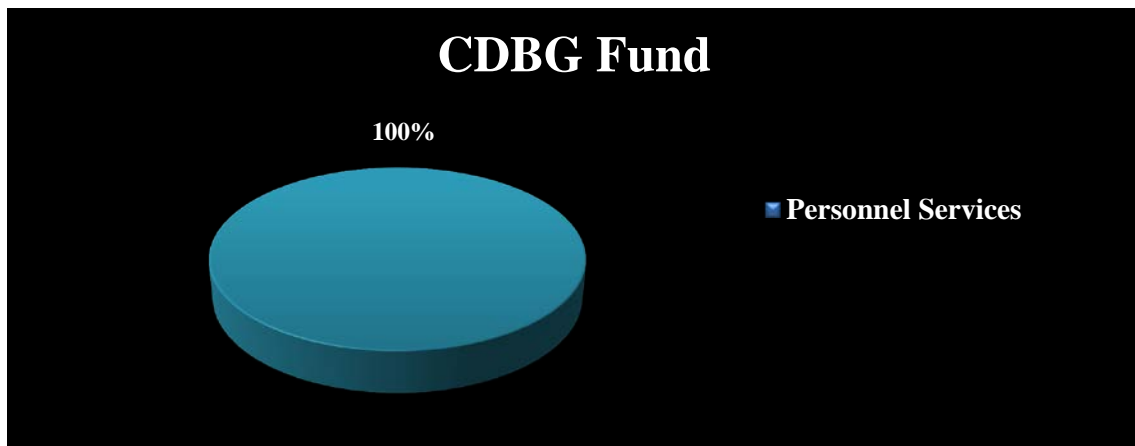
# Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2018 Budgeted Expenses





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*Fund Name: CDBG*

*Fund Number : 31*

		<b>REVENUES</b>		<b>Actual</b>		
Dept	Acct	Acct Description	<b>FY 2018 Tentative</b>	<b>For the Fiscal Year ending June 30,</b>		<b>July - Dec</b>
				<b>2014</b>	<b>2015</b>	<b>2016</b>
	464	MAIN ST. WATERLINE IMPROVE	755,000	0	195,819	588,157
	465	INTERSEC. IMPROV.- SANTA &	0	0	0	0
	466	WATER LINE RPLCE - LUNA &	0	0	0	0
	970	TRANSFER IN	0	0	0	0
<b>TOTAL REVENUES</b>			<b>755,000</b>	<b>0</b>	<b>195,819</b>	<b>588,157</b>

		<b>SUMMARY OF EXPENDITURES</b>		<b>Actual</b>		
Category		Category Description	<b>FY 2018 Tentative</b>	<b>For the Fiscal Year ending June 30,</b>		<b>July - Dec</b>
				<b>2014</b>	<b>2015</b>	<b>2016</b>
100		Personnel Services	0	0	0	0
200		Supplies	0	0	0	0
300		Services	0	0	0	0
400		Special Projects	0	0	0	0
600		Capital Outlay/Projects	755,000	0	196,592	588,407
700		Debt Service - Interest/Fees	0	0	0	0
900		Contingency/Transfers	0	0	80,000	3,383
<b>TOTAL</b>			<b>755,000</b>	<b>0</b>	<b>276,592</b>	<b>591,790</b>

		<b>EXPENDITURE DETAIL</b>				
466	668	CONSTRUCTION-CIP	555,000	0	196,592	588,407
400	950	TRANSFER OUT	0	0	80,000	3,383
<b>TOTAL EXPENDITURES</b>			<b>555,000</b>	<b>0</b>	<b>276,592</b>	<b>591,790</b>
<b>NET REVENUE OVER EXPENDITURES</b>			<b>200,000</b>	<b>0</b>	<b>(80,774)</b>	<b>(3,633)</b>

Budget					Change		
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
350,000	211,000	595,000	0	755,000	755,000	755,000	755000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
350,000	211,000	595,000	0	755,000	755,000	755,000	755000%

Budget					Change		
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	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%
350,000	211,000	595,000	0	755,000	755,000	755,000	755000%
0	0	0	0	0	0	0	0%
0	80,000	3,500	0	0	0	0	0%
350,000	291,000	598,500	0	755,000	755,000	755,000	755000%
350,000	211,000	595,000	0	555,000	555,000	555,000	555000%
0	80,000	3,500	0	0	0	0	0%
350,000	291,000	598,500	0	555,000	555,000	555,000	555000%
0	(80,000)	(3,500)	0	200,000	200,000	200,000	200000%



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# SPECIAL PROJECTS FUND



City Manager  
Draft Budget

# SPECIAL PROJECTS

## Net Change from Previous Budget:

(4,104,500)	-28%
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## Significant Changes:

- Reduction of \$4,164,500 to bring Future Grants line item back to \$10,000,000.



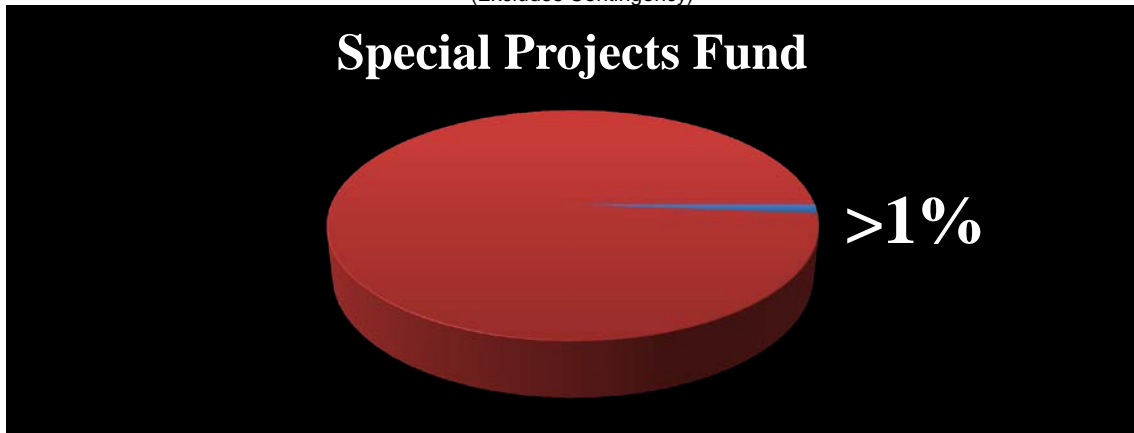
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Equipment</b>	<b>TRACS</b> Grant Funds are to be used to purchase scanners, printers, in patrol cars and for MDC's for Code Enforcement to increase efficiency when issuing citations and investigating collisions. This would allow for electronic submission of citation data to the courts and collisions to ADOT, reducing work on staff, increasing efficiency, and decreasing processing time.	N	\$61,500
<b>Carryforward</b>	<b>MAG/CCTV</b> MAG closeout funds received for the Design to install fiber, CCTV cameras and interconnect six traffic signals along El Mirage and Thunderbird Roads.	N	\$84,500

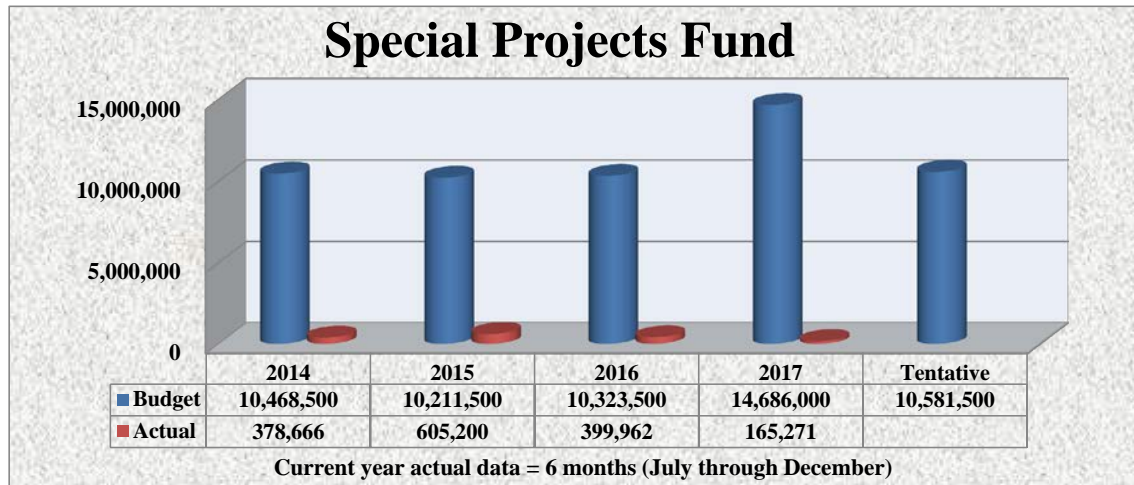
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2013	FY2014	FY2015	FY2016	FY2017
Authorized	0	0	0	0	0
Filled	0	0	0	0	

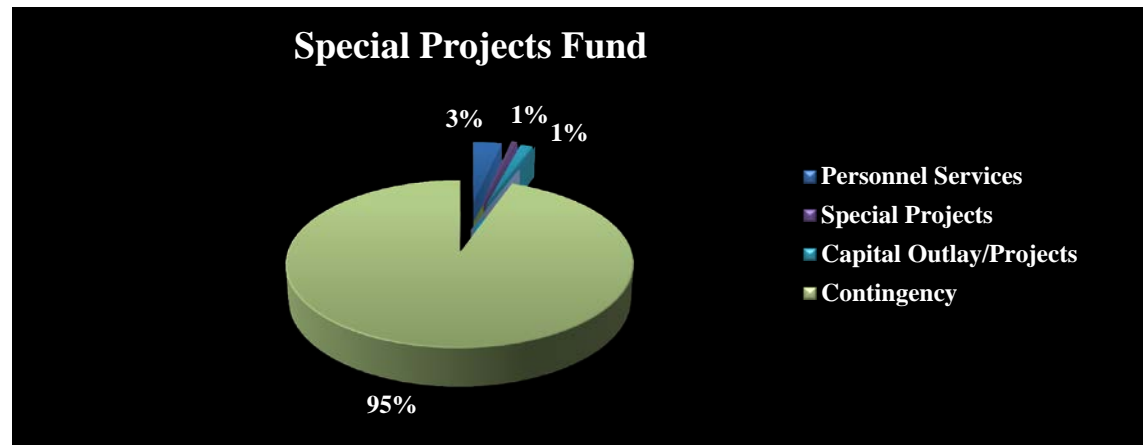
## Percent of Citywide Expenditure Budget (Excludes Contingency)



### Total Fund Budget



### FY 2018 Budgeted Expenses



*Fund Name: Special Projects*

*Fund Number : 73*

REVENUES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2014	2015	2016	2017	
101	FIRE DEPARTMENT DONATIONS	0	0	0	0	
102	POLICE DONATIONS	0	0	2,746	0	
108	DYSART RESOURCE OFFICER GRA	0	58,651	62,931	76,514	
120	DPS - GITEM GRANT	0	93,321	71,707	75,784	
135	STATE GRANTS	0	154,339	38,000	59,890	
136	FEDERAL GRANTS	495,000	26,428	285,339	121,119	
415	DONATIONS - MAYOR AND COUNCIL	0	0	0	0	
420	YMCA DONATIONS	0	0	0	0	
443	OFFICER SAFETY EQUIPMENT	0	63,869	52,460	54,685	
460	FIRE DONATIONS	0	0	8,945	0	
461	K-9 DONATIONS	0	1,700	3,420	30	
470	GRANT REVENUE	10,000,000	49,714	19,723	77,637	
473	PARKS & REC DONATIONS	0	100	0	0	
483	FM GLOBAL FOUNDATION GRANT	0	0	0	0	
552	MISC GRANT/DONATIONS POLICE	0	0	0	0	
573	AUCTION PROCEEDS	0	3,300	0	0	
970	TRANSFER IN	0	120,060	2,962	0	
<b>TOTAL REVENUES</b>		<b>10,495,000</b>	571,482	548,233	465,659	129,604

SUMMARY OF EXPENDITURES		Actual				
		FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2014	2015	2016	2017	
100	Personnel Services	356,000	219,561	273,470	291,787	98,934
200	Supplies	72,500	103,552	123,098	61,497	2,466
300	Services	0	17,033	10,442	24,276	3,871
400	Special Projects	7,000	3,100	18,073	11,211	60,000
600	Capital Outlay/Projects	146,000	35,420	180,117	11,190	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Transfer Out	10,000,000	0	0	0	0
<b>TOTAL</b>		<b>10,581,500</b>	378,666	605,200	399,962	165,271

Budget					Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018		
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
5,000	0	0	0	0	0	0	0%	
5,000	0	4,000	0	0	0	0	0%	
50,000	50,000	56,000	0	0	0	0	0%	
60,000	60,000	45,000	0	0	0	0	0%	
0	5,000	77,500	0	0	0	0	0%	
0	9,000	136,000	49	493,500	495,000	494,951	1010104%	
20,000	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	5,000	20,000	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	5,000	0	0	0	0	0	0%	
9,793,000	10,000,000	9,985,000	10,815,000	10,410,000	10,000,000	(815,000)	-8%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
200,000	162,000	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
10,133,000	10,296,000	10,323,500	10,815,049	10,903,500	10,495,000	(320,049)	-3%	

Budget					Change			
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018		
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent	
110,000	261,000	257,500	222,000	356,000	356,000	134,000	60%	
0	15,000	61,000	0	72,500	72,500	72,500	72500%	
0	0	4,000	0	0	0	0	0%	
30,000	30,000	0	143,000	7,000	7,000	(136,000)	-95%	
26,000	9,000	16,000	156,500	146,000	146,000	(10,500)	-7%	
0	0	0	0	0	0	0	0%	
10,302,500	9,896,500	9,985,000	14,164,500	10,000,000	10,000,000	(4,164,500)	-29%	
10,468,500	10,211,500	10,323,500	14,686,000	10,581,500	10,581,500	(4,104,500)	-28%	

**EXPENDITURE DETAIL**

<b>Actual</b>				
<b>For the Fiscal Year ending June 30,</b>			<b>July - Dec</b>	
<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>

**DEPARTMENT 400**

199 LABOR DISTRIBUTION	0	0	0	0	0
410 SPECIAL EVENTS	0	0	0	0	0
461 K-9 EXPENSE	0	0	0	0	0
477 POLICE DONATION EXPENSES	0	0	0	0	0
478 COMMUNITY GARDEN DONATION EXP	0	2,800	16,077	11,211	0
479 TOHONO O' ODHAM NATION GRANT	0	0	0	0	60,000
480 VETERANS MEMORIAL	1,000	0	0	0	0
482 FIRE DEPARTMENT DONATIONS	0	0	0	0	0
650 VEHICLE PURCHASE	0	0	161,172	0	0
658 SITE IMPROVEMENTS	0	0	0	0	0
661 BUILDING/DATA INFRAS. IMPROV.	84,500	0	0	0	0
911 POLICE GRANT EXPENSE	0	0	0	0	0
921 OTHER GRANTS/DONATIONS	10,000,000	0	0	0	0

**DEPARTMENT 551**

199 LABOR DISTRIBUTION	356,000	219,561	273,470	291,787	98,934
216 K-9 EXPENSE	0	2,725	2,007	1,223	0
232 COMPUTER/PRINTER SUPPLIES	0	4,932	7,174	3,940	0
233 UNIFORMS	20,000	400	1,000	1,663	0
237 EQUIPMENT PURCHASE	52,500	92,113	95,699	12,675	0
248 SOFTWARE PURCHASE	0	0	5,890	0	0
249 OPERATING MATERIALS & SUPPLIES	0	881	4,196	1,317	311
253 VEHICLE MAINTENANCE/REPAIRS	0	2,500	0	0	0
265 SOFTWARE MAINT CONTRACT	0	0	0	40,679	2,155
349 OTHER OUTSIDE SERVICES	0	0	331	9,507	178
350 TRAVEL AND PER DIEM	0	4,111	5,130	6,549	2,318
351 CONFERENCE,SEMINARS & TRAINING	0	11,689	4,664	4,555	1,375
360 PRINTING COST	0	1,233	317	3,530	0
362 MAILING COST	0	0	0	135	0
410 SPECIAL EVENTS	0	300	1,996	0	0
477 POLICE DONATION EXPENSES	6,000	0	0	0	0
617 CAPITAL EQUIPMENT PURCHASE	0	6,092	10,000	11,190	0
650 VEHICLE PURCHASE	0	0	0	0	0
659 EQUIPMENT/SOFTWARE	61,500	3,300	0	0	0

**DEPARTMENT 561**

212 MEDICAL EQUIPMENT/SUPPLIES	0	0	7,132	0	0
617 EQUIPMENT PURCHASE	0	26,028	8,945	0	0

<b>TOTAL EXPENDITURES</b>	<b>10,581,500</b>	378,666	605,200	399,962	165,271
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<b>NET REVENUE OVER EXPENDITURES</b>	<b>(86,500)</b>	192,816	<b>(56,967)</b>	65,698	<b>(35,667)</b>
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Budget					Change		
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
110,000	0	0	0	0	0	0	0%
20,000	20,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
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	1,000	1,000	1,000	1000%
5,000	5,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	72,000	0	0	(72,000)	-100%
0	0	0	84,500	84,500	84,500	0	0%
200,000	0	0	0	0	0	0	0%
10,102,500	9,896,500	9,985,000	14,164,500	10,000,000	10,000,000	(4,164,500)	-29%
0	261,000	257,500	222,000	356,000	356,000	134,000	60%
0	5,000	0	0	0	0	0	0%
0	0	27,000	0	0	0	0	0%
0	10,000	0	0	20,000	20,000	20,000	20000%
0	0	8,500	0	52,500	52,500	52,500	52500%
0	0	0	0	0	0	0	0%
0	0	5,000	0	0	0	0	0%
0	0	20,500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	4,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	143,000	6,000	6,000	(137,000)	-96%
0	0	16,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	61,500	61,500	61,500	61500%
0	0	0	0	0	0	0	0%
26,000	9,000	0	0	0	0	0	0%
10,468,500	10,211,500	10,323,500	14,686,000	10,581,500	10,581,500	(4,104,500)	-28%
(335,500)	84,500	0	(3,870,951)	322,000	(86,500)	3,784,451	-98%



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# DEBT SERVICE FUND



City Manager  
Draft Budget

# DEBT SERVICE

## Net Change from Previous Budget:

(1,000)	-<1%
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## Significant Changes:

- There were no significant changes.

## Capital Items:

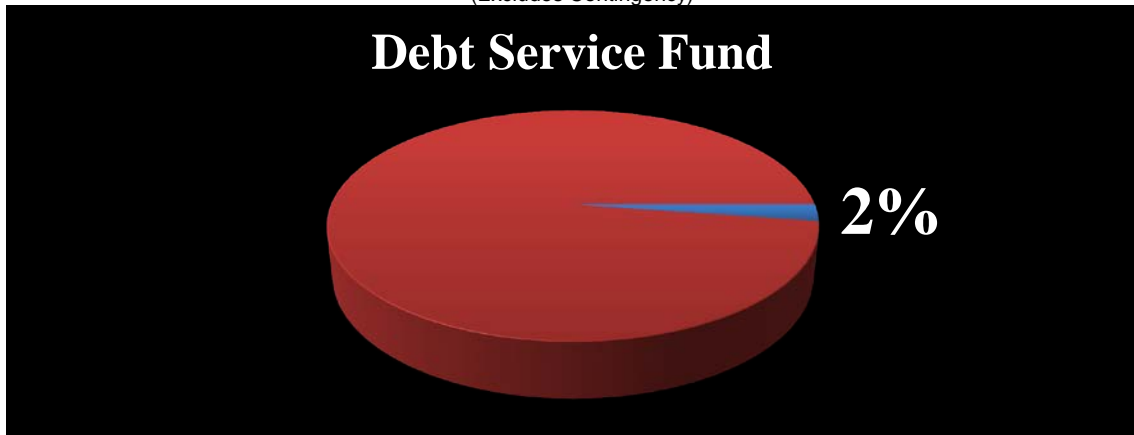
- No capital was requested this year for this department.



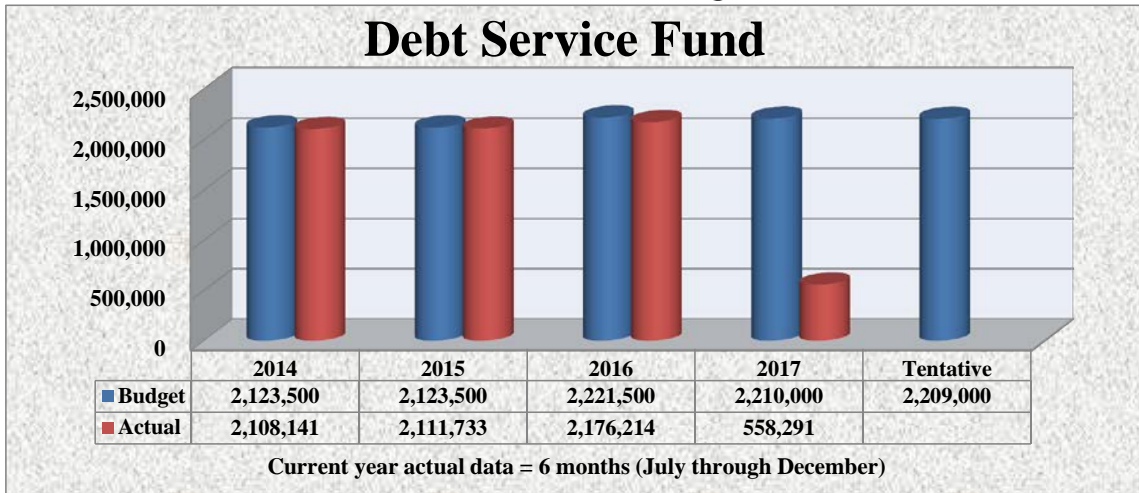
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2018
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

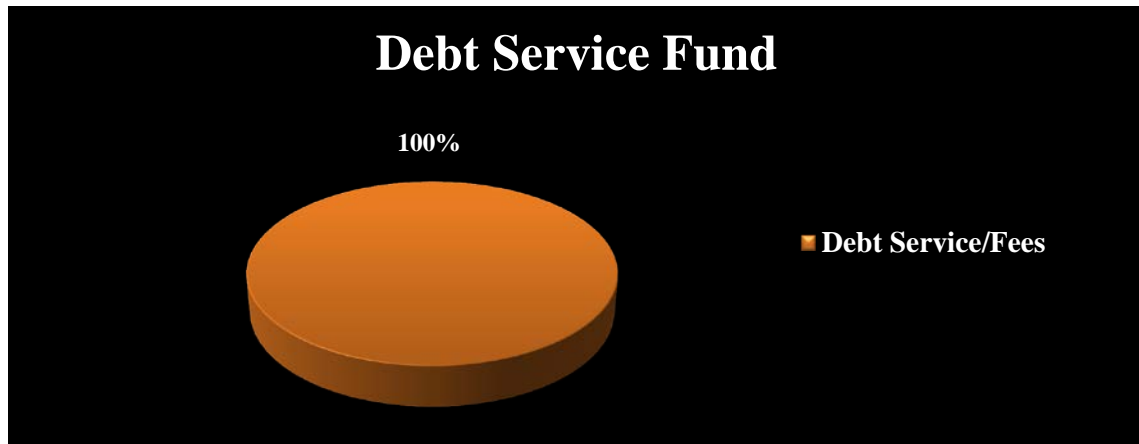
## Percent of Citywide Expenditure Budget (Excludes Contingency)



### Total Fund Budget Debt Service Fund



### FY 2018 Budgeted Expenses



*Fund Name: Debt Service*

*Fund Number : 41*

REVENUES		Actual				
Acct	Acct Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
150	SECONDARY PROPERTY TAX	2,030,000	1,950,959	1,908,584	2,009,931	1,051,851
151	YMCA DEBT SVC REVENUE	0	0	0	0	0
550	REIMBURSEMENTS	0	0	0	0	0
842	INTEREST REVENUE	0	253	362	661	292
250	OTHER FINANCING SOURCES	0	0	0	0	6,992
755	RECOVERY FROM PRIOR YEAR	0	5,786	1,154	453	0
970	TRANSFER IN	100,000	100,000	100,000	100,000	49,998
<b>TOTAL REVENUES</b>		<b>2,130,000</b>	<b>2,056,998</b>	<b>2,010,100</b>	<b>2,111,044</b>	<b>1,109,133</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2018 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2014	2015	2016	2017
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	2,209,000	2,108,141	2,111,733	2,176,214	558,291
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>2,209,000</b>	<b>2,108,141</b>	<b>2,111,733</b>	<b>2,176,214</b>	<b>558,291</b>

EXPENDITURE DETAIL						
730	COST OF ISSUANCE	0	0	0	0	0
750	GADA-SERIES 2004 -INTEREST	76,500	0	0	68,972	38,200
751	GADA - SERIES 2004 - PRINC	0	0	0	0	0
752	GADA - SERIES 2007-INTERES	32,000	40,113	38,112	36,113	17,056
753	GADA - SERIES 2007- PRINCI	55,000	50,000	50,000	50,000	0
754	GADA - SERIES 2009 - PRINC	435,000	370,000	385,000	400,000	0
755	GADA SERIES - 2009 - INTER	319,500	381,238	368,280	352,888	168,444
756	GADA - SERIES 2012- INTEREST	620,000	715,031	698,531	681,431	331,941
757	GADA - SERIES 2012 - PRINCIPAL	646,000	550,000	570,000	585,000	0
773	TRUST/AGENCY FEES	25,000	1,760	1,810	1,810	2,650
950	TRANSFER OUT	0	0	0	0	0
990	OTHER FINANCING USES	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>2,209,000</b>	<b>2,108,141</b>	<b>2,111,733</b>	<b>2,176,214</b>	<b>558,291</b>

**NET REVENUE OVER EXPENDITURES**      **(79,000)**      **(51,144)**      **(101,633)**      **(65,170)**      **550,842**

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
1,960,000	1,960,000	2,030,000	2,030,000	2,030,000	2,030,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
100,000	100,000	100,000	100,000	100,000	100,000	0	0%
2,060,000	2,060,000	2,130,000	2,130,000	2,130,000	2,130,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2018		FY 2017 to FY2018	
2014	2015	2016	2017	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,123,500	2,123,500	2,221,500	2,210,000	2,209,000	2,209,000	(1,000)	0%
0	0	0	0	0	0	0	0%
2,123,500	2,123,500	2,221,500	2,210,000	2,209,000	2,209,000	(1,000)	0%
0	0	91,500	0	0	0	0	0%
102,000	95,500	95,500	156,500	76,500	76,500	(80,000)	-51%
255,000	265,000	265,000	280,000	0	0	(280,000)	-100%
40,500	38,500	38,500	34,500	32,000	32,000	(2,500)	-7%
50,000	50,000	50,000	55,000	55,000	55,000	0	0%
370,000	385,000	385,000	415,000	435,000	435,000	20,000	5%
381,500	368,500	368,500	337,000	319,500	319,500	(17,500)	-5%
612,500	603,500	603,500	585,000	620,000	620,000	35,000	6%
295,000	305,000	305,000	325,000	646,000	646,000	321,000	99%
17,000	12,500	19,000	22,000	25,000	25,000	3,000	14%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,123,500	2,123,500	2,221,500	2,210,000	2,209,000	2,209,000	(1,000)	0%
(63,500)	(63,500)	(91,500)	(80,000)	(79,000)	(79,000)	1,000	-1%



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# CAPITAL & CAPITAL PROJECTS



City Manager  
Draft Budget

FY 2018 CAPITAL BY DOCUMENT SOURCE: (NOT) IN CAPITAL IMPROVEMENT PLAN OR CARRYFORWARD PROJECT

<u>Fund</u>	<u>Source</u>	<u>Project Description</u>	<u>Amount</u>		
<b>NEW PROJECTS</b>					
GEN. FUND	GENERAL REVENUES	SELF CONTAINED BREATHING APPARATUS (SCBA)	155,000		
GEN. FUND	GENERAL REVENUES	REPLACEMENT APPARATUS (FIRE ENGINE)	450,000		
GEN. FUND	GENERAL REVENUES	DESIGN/INSTALLATION FIBER OPTIC CABLE-EL MIRAGE RD	25,000		
GEN. FUND	GENERAL REVENUES	SERVER REPLACEMENTS	30,000	1	
GEN. FUND	GENERAL REVENUES	SPILLMAN NIBRS	20,000		
GEN. FUND	GENERAL REVENUES	MDC COMPUTERS IN VEHICLES	150,000		
GEN. FUND	GENERAL REVENUES	VEHICLE REPLACEMENT - POLICE	168,000		
GEN. FUND	GENERAL REVENUES	VEHICLE REPLACEMENT - FLEET	29,000		
HURF	HURF REVENUES	BUTLER DRIVE RECONSTRUCTION	850,000		
HURF	HURF REVENUES	PAVEMENT MANAGEMENT PROGRAM	850,000		
LTAF	GRANTS	BUS SHADE STRUCTURE	75,000		
CDBG	GENERAL REVENUES	REPLACEMENT APPARATUS (FIRE ENGINE)	200,000		
CDBG	GRANTS	RECONSTRUCT "A" ST-THUNDERBIRD RD TO MEYER LN	555,000		
WATER	WATER REVENUES	BACKFLOW DATA MANAGEMENT MODULE	8,000		
WATER	WATER REVENUES	WELL SITE BUILDING REPAIRS	40,000		
WATER	WATER REVENUES	CUSTOMER SERVICE FACILITY SECURITY UPGRADES	50,000		
WATER	WATER REVENUES	IRRIGATION CONTROLLER CONVERSION	170,000		
WATER	WATER REVENUES	WATER STORAGE TANK RECOATING PROGRAM	300,000		
SEWER	SEWER REVENUES	LIFT STATION STANDBY GENERATOR	29,000		
SEWER	SEWER REVENUES	CHEMICAL STORAGE CONTAINMENT	90,000		
SEWER	SEWER REVENUES	WW RECLAMATION FACILITY BUILDING WALL REPAIR	100,000		
SEWER	SEWER REVENUES	WASTEWATER PROCESS EQUIPMENT IMPROVEMENTS	125,000		
STREETS	BONDS/GRANTS	DYSART RD - NORTHERN AVE TO PEORIA AVE	500,000		
STREETS	GENERAL REVENUES	NORTHERN PARKWAY IMPROVEMENTS	500,000		
SPEC. PROJ.	GRANTS	TRACS (POLICE)	61,500		
<b>TOTAL</b>			<b>5,530,500</b>		
<b>CARRYFORWARD PROJECTS</b>					
GEN FUND	GENERAL REVENUES	CITY HALL	314,000	source	
INFORMATION TECHNOLOGY	GENERAL REVENUES	DESIGN/INSTALL FIBER OPTIC-EL MIRAGE ROAD	100,000		
PARKS	GENERAL REVENUES	RELOCATE COMMUNITY GARDEN	115,000		
LTAF	LTAF	BUS PULLOUT	170,000		
WATER	WATER REVENUES	WATERLINE EASEMENT ACCESS-PALM AND ALTO	500,000		
WATER	BONDS	WATER LINE IMPROVEMENTS	755,000	bonds	53-408-673
WATER	BONDS	WATERLINE - EL MIRAGE RD TO DYSART RD	900,000	bonds	53-408-673
WATER	WATER REVENUES	PLC	200,000		
SEWER	SEWER REVENUES	ODOR CONTROL SCRUBBERS	27,000		
SEWER	BONDS/SEWER REVENUES	SEWER LINE - EL MIRAGE RD TO DYSART RD	900,000	bonds	54-408-674
SEWER	SEWER REVENUES	FIRE AND SMOKE ALARM SYSTEM INSTALLMENT	300,000	fb	54-408-671
STREETS	BONDS	EL MIRAGE ROAD IMPROVEMENTS	4,981,000	fb & grants	56-400-669
		MAG/CCTV	84,500		
<b>TOTAL CARRYFORWARD PROJECTS</b>			<b>9,346,500</b>		
<b>TOTAL TOTAL CAPITAL IMPROVEMENTS</b>			<b>14,877,000</b>		
WATER	BONDS	METER REPLACEMENT PROGRAM		bonds	53-403-220
WATER	WATER REVENUES	WATER EMERGENCY OPERATIONS PLAN (EOP)			
SEWER	SEWER REVENUES	WW EMERGENCY OPERATIONS PLAN (EOP)			
STREETS	GENERAL REVENUES	NORTHERN PARKWAY			
SPEC. PROJ.	GRANTS	OTHER GRANTS/DONATIONS	10,000,000		
WATER	FUND BALANCE	DEPRECIATION EXPENSE	1,550,000		
SEWER	FUND BALANCE	DEPRECIATION EXPENSE	970,000		
<b>TOTAL MAJOR PROJECTS</b>			<b>27,397,000</b>		
			27,397,000		

**FY 2018 CAPITAL BY FUND AND REVENUE SOURCE**

**General Fund 10**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
10-480-617	INFORMATION TECHNOLOGY	SERVER REPLACEMENTS	30,000 REVENUES
10-480-661	INFORMATION TECHNOLOGY	DESIGN/INSTALLATION FIBER OPTIC CABLE-EL MIRAGE RD	25,000 REVENUES
10-551-617	POLICE	MDC COMPUTERS IN VEHICLES	150,000 REVENUES
10-551-650	POLICE	VEHICLE REPLACEMENT - POLICE	168,000 REVENUES
10-551-659	POLICE	SPILLMAN NIBRS	20,000 REVENUES
10-561-617	FIRE	SELF CONTAINED BREATHING APPARATUS (SCBA)	155,000 REVENUES
10-561-650	FIRE	REPLACEMENT APPARATUS (FIRE ENGINE)	450,000 REVENUES/GRANTS
10-620-650	FLEET	VEHICLE REPLACEMENT - FLEET	29,000 REVENUES
		CARRYFORWARD-DESIGN/INSTALLATION FIBER OPTIC	
10-480-661	INFORMATION TECHNOLOGY	CABLE-EL MIRAGE RD	100,000 REVENUES
10-521-654	PARKS	CARRYFORWARD - RELOCATE COMMUNITY GARDEN	115,000 REVENUES
10-690-668	ENGINEERING	CARRYFORWARD - CITY HALL	314,000 REVENUES
<b>Total</b>			<b>\$ 1,556,000</b>

**Highway User Revenue Fund (HURF) Fund 21**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
21-400-666	HURF	PAVEMENT MANAGEMENT	850,000 REVENUES
21-400-666	HURF	BUTLER DRIVE RECONSTRUCTION	850,000 REVENUES
<b>Total</b>			<b>\$ 1,700,000</b>

**Local Transportation Assistance Fund (LTAF) Fund 23**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
23-400-668	LTAF	BUS SHADE STRUCTURE	75,000 GRANTS
23-400-666	LTAF - CARRYFORWARD	BUS PULLOUT	170,000 GRANTS
<b>Total</b>			<b>\$ 245,000</b>

**Community Block Grants Fund (CDBG) Fund 31**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
31-466-668	DCS	REPLACEMENT APPARATUS (FIRE ENGINE)	200,000 GRANTS
31-466-668	DCS	RECONSTRUCT "A" ST-THUNDERBIRD RD TO MEYER LN	555,000 GRANTS
<b>Total</b>			<b>\$ 755,000</b>

**Water Utility Fund 53**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
53-403-617	WATER	BACKFLOW DATA MANAGEMENT MODULE	8,000 REVENUES
53-408-673	WATER	WELL SITE BUILDING REPAIRS	40,000 REVENUES
53-408-661	WATER	CUSTOMER SERVICE FACILITY SECURITY UPGRADES	50,000 REVENUES
53-408-673	WATER	IRRIGATION CONTROLLER CONVERSION	170,000 REVENUES
53-408-673	WATER	WATER STORAGE TANK RECOATING PROGRAM	300,000 REVENUES
		CARRYFORWARD-WATERLINE EASEMENT ACCESS - PALM	
53-408-673	WATER	AND ALTO	500,000 REVENUES
53-408-673	WATER - CARRYFORWARD	WATER LINE IMPROVEMENTS	755,000 BONDS/GRANTS
53-408-673	WATER - CARRYFORWARD	WATERLINE - EL MIRAGE RD TO DYSART RD	900,000 BONDS
53-408-673	WATER - CARRYFORWARD	PLC	200,000 REVENUES
<b>Total</b>			<b>\$ 2,923,000</b>

**Sewer Utility Fund 54**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
54-408-617	SEWER	LIFT STATION STANDBY GENERATOR	29,000 REVENUES
54-408-670	SEWER	CHEMICAL STORAGE CONTAINMENT	90,000 REVENUES
54-408-661	SEWER	WW RECLAMATION FACILITY BUILDING WALL REPAIR	100,000 REVENUES
54-400-617	SEWER	WASTEWATER PROCESS EQUIPMENT IMPROVEMENTS	125,000 REVENUES
54-408-674	SEWER - CARRYFORWARD	SEWER LINE - EL MIRAGE RD TO DYSART RD	900,000 BONDS/REVENUES
54-408-671	SEWER - CARRYFORWARD	FIRE AND SMOKE ALARM SYSTEM INSTALLMENT	300,000 REVENUES
54-408-670	SEWER - CARRYFORWARD	ODOR CONTROL SCRUBBERS	27,000 REVENUES
<b>Total</b>			<b>\$ 1,571,000</b>

**CAPITAL BY FUND AND REVENUE SOURCE**

**Streets Capital Project Fund 56**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
56-400-666	STREETS	DYSART RD - NORTHERN AVE TO PEORIA AVE	500,000 BONDS/GRANTS
56-400-497	STREETS	NORTHERN PARKWAY IMPROVEMENTS	500,000 REVENUES
56-400-669	STREETS - CARRYFORWARD	EL MIRAGE ROAD IMPROVEMENTS	4,981,000 BONDS/GRANTS
<b>Total</b>			<b>\$ 5,981,000</b>
<b>Total</b>			<b>\$ -</b>

**Special Projects Fund 73**

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
73-551-659	POLICE	TRACS	61,500 GRANTS
73-400-661	INFORMATION TECHNOLOGY	CARRYFORWARD - MAG/CCTV	84,500 GRANTS
<b>Total</b>			<b>\$ 146,000</b>

**Total All \$ 14,877,000**

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-480-617	INFORMATION TECHNOLOGY	<b>SERVER REPLACEMENTS</b>	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase four replacement server hypervisors to update the City's Virtual Server Farm. These servers will be over seven years old at this point, past warranty and past their useful life expectancy. Estimated cost of the hardware is \$7,500 each for a total of \$30,000

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-480-661	INFORMATION TECHNOLOGY	<b>DESIGN/INSTALL FIBER OPTIC - EL MIRAGE ROAD</b>	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Design and installation of high speed fiber optic cable into conduit (El Mirage Road Project) to connect the City facilities. The project will follow the phases of the El Mirage Road project. When finished, it will provide the City with its own Fiber connecting the facilities, increasing the speed and reducing the costs associated with leased lines. Projected payback period from leased line savings is approximately four years from project completion.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-617	POLICE	<b>MDC COMPUTERS IN VEHICLES</b>	150,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of MDC computers, including antennas and cabling, in PD vehicles based on the anticipated end of life cycle. The MDC is a critical tool for the officers on the street for information and completion of reports. Updating the computer will ensure continued adherence with dispatch to maintain compatible equipment with their system. Cost of the MDC, cabling and vehicle mounts are approximately \$6,200 each.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-650	POLICE	<b>REPLACEMENT VEHICLES</b>	168,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

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

This year 2 marked and 2 unmarked vehicles are scheduled to be purchased.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-659	POLICE	<b>SPILLMAN NIBRS MODULE</b>	20,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase of the NIBRS Module, allowing the conversion from the current Uniform Crime Reporting summary based system to NIBRS. The conversion is required for all Law Enforcement Agencies to be complete by sometime in 2019 and mandated by the FBI. The change will be significant, and labor intensive, requiring the conversion from classifying and reporting criminal activities for 8 basic offenses, to classifying and reporting criminal activities for 59 offenses, plus the categorizing of individual aspects of each of those offenses. Dual reporting will be required for a minimum of two years. Additional staffing will be required for this conversion.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-617	FIRE	<b>SELF CONTAINED BREATHING APPARATUS (SCBA)</b>	155,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace our inventory of self-contained breathing apparatus (SCBA). We have an aging inventory of SCBAs. We currently utilize the 1997 standard and have upgraded to the 2007 standard. We are requesting to upgrade to the new 2013 standard which will require a new purchase. Upgrades to our current model are no longer available as there have been significant changes that enhance firefighter safety.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-650/31-466-668	FIRE	<b>REPLACEMENT APPARATUS (FIRE ENGINE)</b>	650,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase replacement apparatus (Fire Engine) and rotating out the American Le France (ALF) which is 14 years old with 141,974 miles. We are looking to stay with the manufacturer Pierce. Base model pricing is between \$509,000 and \$581,000. Pricing may change based on equipment. The apparatus itself will have a 1250-1500 GPM pump with a 500 gallon water tank. There is a potential for a trade in or an outright sale of the ALF apparatus.

A replacement cycle is being drafted for all Fire vehicles. Currently draft replacement timelines are: 14 - 20 years of service for large fire apparatus with 5-10 years of front line service and 10 years back up service.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-620-650	FLEET	<b>REPLACEMENT VEHICLE</b>	29,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The vehicle being replaced is unit 4939, a 2007 Ford F-150 with over 100,000 miles. This vehicle has reached the mileage and age threshold for replacement. The vehicle will be replaced with a similar Dodge pickup.

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-666	HURF	<b>PAVEMENT MANAGEMENT PROGRAM</b>	850,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

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

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-666	HURF	<b>BUTLER DRIVE RECONSTRUCTION</b>	850,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Reconstruct Butler Drive from just west of El Mirage Road to 127th Avenue. The project will include new curb and gutter along with complete replacement of the roadway. This project is in anticipation of the Butler Drive extension between 127th Avenue to Dysart Road which will be constructed with the Northern Parkway project.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
23-400-668	LTAF	<b>BUS SHADE STRUCTURE</b>	75,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

To build a structure to provide shade to the bus.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
31-466-668	CDBG	<b>RECONSTRUCT "A" STREET-TBIRD TO MEYER</b>	555,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This would be a full reconstruction of "A" Street between Thunderbird Road and Meyer Lane. The proposed project would remove and replace 2,000 linear feet of full pavement section, repair or replace any broken or inadequate curb and/or any four foot wide sidewalks as well as updating six ADA ramps to current standards.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-403-617	WATER	<b>BACKFLOW DATA MANAGEMENT MODULE</b>	8,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This software is needed for accurate management of the City's backflow data. This is a module for our current utility billing system (Caselle) that will allow staff to accurately and efficiently track, organize, notify, and manage every backflow assembly/device within the City's water distribution system. This software will aid in the City's effort to develop a backflow and cross prevention control program and help enforce compliance. This is critical to ensure high quality, safe, and reliable drinking water to the public.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	<b>WELL SITE BUILDING REPAIRS</b>	40,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Chlorine building/equipment improvements needed at two of the City's well sites (Sunnyvale & Cottonwood). Outdated disinfection systems that generate Chlorine onsite have caused significant structural damages to the concrete building due to reoccurring leaks. Improvements will include replacing the current disinfection system, repairing the damaged block walls, and coating the new walls with a sealant that will prevent future damage.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-661	WATER	<b>CUSTOMER SVC FACILITY SECURITY UPGRADES</b>	50,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

A safety and security assessment was performed for the Customer Service building. The referenced recommendations are in response to the walk-through. 1. Install a security camera system and monitor - \$9,500. 2. Various building safety improvements including extending window dimensions and adding an ADA compliant station - \$25,000. 3. Install a security system access control - \$15,000.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	<b>IRRIGATION CONTROLLER CONVERSION</b>	170,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

A complete replacement and upgrade of irrigation controllers in City parks, facilities, and right of ways. The new controllers automatically adjust to environmental changes and use a master valve for more efficient operation. Estimated ROI on replacement of the current controllers is 1.5 years. It is estimated that the upgraded controllers will provide 30%-35% savings in water use and subsequent fees.

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	<b>WATER STORAGE TANK RECOATING PROGRAM</b>	300,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

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

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-400-617	SEWER	<b>LIFT STATION STANDBY GENERATOR</b>	29,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The purchase and installation of a standby generator and automatic transfer switch at the City's Brisas lift station. Maricopa County Environmental Health Code (Chapter I, Section 2, Regulation 5) requires standby power to be provided at all sewage pump stations where temporary power failure may allow a discharge of raw sewage

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-400-670	SEWER	<b>CHEMICAL STORAGE CONTAINMENT</b>	90,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Unforeseen concrete damage was discovered once construction began on the Chemical Storage Containment project approved in the FY15/16 CIP. There is currently \$51,000 budgeted carryover in FY 16/17. This request is for an additional \$90,000 to relocate and construct a new Chemical Storage Containment area. The total cost of this project is estimated to be \$141,000.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-400-661	SEWER	<b>WW RECLAMATION BUILDING WALL REPAIR</b>	100,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Building wall repairs needed at the City's Wastewater Reclamation Facility (building B-2). Chlorine used in the disinfection of effluent at the WRF has caused significant structural damages to the concrete block wall on the south side of building B-2. Repairs will include replacing all the damaged concrete blocks and reinforcing the wall.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-400-617	SEWER	<b>WW PROCESS EQUIPMENT IMPROVEMENTS</b>	125,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

A multi-year program to upgrade and/or replace critical wastewater process equipment which include the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFD's, and PLC's. Process equipment is essential to operate the WW Reclamation Facility.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56-400-666	STREETS	<b>DYSART RD - NORTHERN TO PEORIA</b>	500,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

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

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56-400-497	STREETS	<b>NORTHERN PARKWAY</b>	500,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Northern Avenue is to be widened into an expressway/parkway configuration. Northern Parkway is to be widened as a road of regional significance. Costs include Design Concept Report, design, ROW acquisition, and construction shared between project partners El Mirage, Glendale, Peoria, Maricopa County, and MAG.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
73-551-659	POLICE	<b>TRACS</b>	61,500
PROJECT DESCRIPTION		OPERATING IMPACT:	

Grant Funds are to be used to purchase of scanners, printers, in patrol and for MDC's for Code Enforcement to increase efficiency when issuing citations and investigating collisions. This would allow for electronic submission of citation data to the courts and collisions to ADOT, reducing work on staff, increasing efficiency, and decreasing processing time.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
PROJECT DESCRIPTION		OPERATING IMPACT:	

	SUBTOTAL	5,530,500
58400922 GRANT REVENUE	FUTURE CIP PROJECTS	10,000,000
	CARRYFORWARD PROJECTS	9,346,500
51408409 WATER	DEPRECIATION EXPENSE	1,550,000
51408409 SEWER	DEPRECIATION EXPENSE	970,000
	TOTAL	27,397,000



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# CONSOLIDATED FEE SCHEDULE



City Manager  
Draft Budget

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>GENERAL FEES</b>				
<b>COPIES</b>				
	Black and White			
	8.5 x 11	Per Page	\$0.50	\$0.50
	8.5 x 14	Per Page	\$0.75	\$0.75
	11 x 17	Per Page	\$0.90	\$0.90
	Color			
	8.5 x 11	Per Page	\$1.00	\$1.00
	8.5 x 14	Per Page	\$1.50	\$1.50
	11 x 17	Per Page	\$1.80	\$1.80
	Paper Copy of Annual Budget	Each	\$75	\$75
	Paper Copy of Comprehensive Annual Financial Report (CAFR)	Each	\$50	\$50
	Paper Copy of Annual Capital Improvement Plan	Each	\$25	\$25
<b>MISCELLANEOUS</b>				
	Non-Sufficient Funds Check	Each	\$25	\$25
	Notary Public	Per Signature	\$2	\$2
	Standard Hourly Rate - Research	Per Hour	\$60	\$60
<b>LICENSE FEES</b>				
	Business License	Annual	\$100	\$100
	City Sales Tax Permit	Annual	\$15	\$15
	Massage Therapist License	Annual	\$2,000	\$2,000
	Mining License	Annual	\$2,000	\$2,000
	Commercial Rental Property	Annual	\$100	\$100
	Residential Rental Property	Annual	\$0	\$0
	Residential Rental Property (each additional)	Annual	\$0	\$0
	Sexually Oriented Business	Annual	\$2,000	\$2,000
	Special Events	Per Event	\$65	\$65
	Change/Update Bus. License	As Needed	\$25	\$25
	Delinquent Fee	As Needed	10% of license	10% of license
	Peddler's License	Per Quarter/Annual	\$25/\$100	\$25/\$100
	Liquor License	Each	Same amount as AZ Department of Liquor Fees	Same amount as AZ Department of Liquor Fees
<b>CITY SALES TAX RATES</b>				
	Retail Sales	Per \$1 Transacted	3%	3%
	Restaurant/Bar	Per \$1 Transacted	3%	3%
	Lodging	Per \$1 Transacted	5%	5%
	Utilities	Per \$1 Transacted	3%	3%
	Telecomm	Per \$1 Transacted	3%	3%
	Contracting	Per \$1 Transacted	3%	3%
	Use Tax	Per \$1 Transacted	3%	3%
<b>CLERK</b>				
	Public Record Requests	Per Page	\$0.50	\$0.50
	Public Record Requests - recording	Each	\$10	\$10
	Agenda Subscription	Each	\$60	\$60
	Regular/Special Council Meeting Minutes	Each	\$120	\$120
	Appeal - Notice of Violation	Each	\$10	\$10
	Pro/Con Argument Submissions for Election Publicity Pamphlets	Each	\$75	\$75

City Of El Mirage, AZ  
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 Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>RENTAL FEES</b>				
<b>COMMUNITY GARDEN</b>				
	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	\$20	\$20
<b>RAMADAS</b>				
	Charged to the general public for use of Ramada space at designated times.		Residents \$15/\$30/\$50 Non-Resident \$30/\$60/\$100	Residents \$15/\$30/\$50 Non-Resident \$30/\$60/\$100
	Reservation and Cleanup Deposit	Per Hour Each	\$150	\$150
<b>SPORTS FIELDS</b>				
	Charged to the general public/groups/organizations for guaranteed playing space.		Residents \$30 Non-Residents \$60 With Lights Add \$25	Residents \$30 Non-Residents \$60 With Lights Add \$25
	Reservation and Cleanup Deposit	Per Hour Each	\$150	\$150
<b>CONTRACTED SERVICE FEES (CLASSES)</b>				
	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
<b>FACILITIES</b>				
<b>FIRE TRAINING ROOM</b>				
	Supervision/Personnel	Per Hour	Resident - \$50 Non-Resident \$100	Resident - \$50 Non-Resident \$100
	Reservation & Cleanup Deposit	Per Hour Each	\$50 \$200	\$50 \$200
<b>POLICE TRAINING ROOM</b>				
	Supervision/Personnel	Per Hour	Resident - \$50 Non-Resident \$100	Resident - \$50 Non-Resident \$100
	Reservation & Cleanup Deposit	Per Hour Each	\$50 \$200	\$50 \$200
<b>SENIOR CENTER</b>				
	Main Room	Per Hour	Resident - \$50 Non-Resident \$100	Resident - \$50 Non-Resident \$100
	Multi-purpose South Room	Per Hour	Resident - \$35 Non-Resident \$85	Resident - \$35 Non-Resident \$85
	Classroom Only	Per Hour	Resident - \$25 Non-Resident \$75	Resident - \$25 Non-Resident \$75
	Kitchenette (with room or center rental)	Per Hour	Resident - \$10 Non-Resident \$20	Resident - \$10 Non-Resident \$20
	Supervision/Personnel	Per Hour	\$50	\$50
	Reservation & Cleanup Deposit	Each	\$200	\$200
<b>WAYFINDING SIGNS</b>				
	Initial Fee	Per Placard	\$500	\$500
	Renewal Fee	Annually Per Placard	\$250	\$250

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Effective July 1, 2017

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FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>SPECIAL EVENT FEES</b>				
<b>GENTRY PARK</b>				
	Vendor Participation	Each	\$20	\$20
	Copper Sponsor	Each	\$45	\$45
	Bronze Sponsor	Each	\$100	\$100
	Silver Sponsor	Each	\$200	\$200
	Gold Sponsor	Each	\$375	\$375
	Platinum Sponsor	Each	\$750	\$750
	Presenting Sponsor	Each	\$1,500	\$1,500
<b>GATEWAY PARK</b>				
	Vendor Participation	Each	\$20	\$20
	Copper Sponsor	Each	\$85	\$85
	Bronze Sponsor	Each	\$200	\$200
	Silver Sponsor	Each	\$400	\$400
	Gold Sponsor	Each	\$750	\$750
	Platinum Sponsor	Each	\$1,500	\$1,500
	Presenting Sponsor	Each	\$3,000	\$3,000
<b>FIRE FEES</b>				
<b>OPERATIONAL PERMITS</b>				
	Aerosol products	Annual	\$0	\$0
	Aviation Facilities	Annual	\$0	\$0
	Amusement Buildings	Per Submittal	\$150	\$150
	Battery Systems	Each	\$50	\$50
	Carnivals & Fairs	Per Submittal	\$200	\$200
	Cellulose Nitrate Film	Annual	\$0	\$0
	Combustible Fiber Storage	Annual	\$0	\$0
	Combustibles-use/storage/manufacture	Annual	\$50	\$50
	Compressed Gases	Annual	\$0	\$0
	Covered Mall Buildings	Annual	\$0	\$0
	Cryogenic Fluids	Annual	\$0	\$0
	Cutting & Welding	Annual	\$50	\$50
	Dry Cleaning Plants	Annual	\$0	\$0
	Exhibits & Trade Shows	Annual	\$200	\$200
	Explosives	Per Submittal	\$50	\$50
	Fire Hydrants/Valves Operation or Use	Per Submittal	\$50	\$50
	Fire Protection Contractor	Annual	\$0	\$0
	Flammable/Combustible Liquids (storage, handle, use)	Annual	\$250	\$250
	Floor Finishing	Annual	\$50	\$50
	Fruit Ripening	Annual	\$0	\$0
	Fumigation/Thermal Insecticidal Fogging	Per Submittal	\$0	\$0
	Gases-use/storage/manufacture	Annual	\$50	\$50
	Hazardous Materials	Annual		
	Group 1	Annual	\$100	\$100
	Group 2	Annual	\$200	\$200
	Group 3	Annual	\$300	\$300
	Hazardous Production Material Facility	Annual	\$0	\$0
	High Piled Combustible Storage	Annual	\$50	\$50
	Hot Work Operations	Per Submittal	\$50	\$50
	Industrial Ovens	Annual	\$50	\$50
	LPG Storage, use, handle, dispense	Annual	\$50	\$50
	LPG Exchange Station	Annual	\$50	\$50
	Magnesium Working	Annual	\$0	\$0
	Misc. Combustible storage >2,500 cu. Ft.	Annual	\$0	\$0
	Open Burning	Per Submittal	\$50	\$50
	Open Flames	Per Submittal	\$50	\$50
	Organic coatings	Annual	\$0	\$0
	Places of Public Assembly	Annual	\$0	\$0
	Pyrotechnic Special Effects	Per Submittal	\$300	\$300
	Pyroxylin Plastics	Annual	\$0	\$0
	Refrigeration Equipment	Annual	\$50	\$50
	Repair garages & Motor Fuel dispensing Facilities	Annual	\$50	\$50
	Rooftop Heliports	Annual	\$0	\$0
	Spraying or Dipping Operations	Annual	\$50	\$50
	Storage of Scrap Tires & By Products	Annual	\$50	\$50
	Temporary Membrane Structures & Canopies	Per Submittal	\$80	\$80
	Tire Rebuilding Plants	Annual	\$50	\$50
	Waste handling	Annual	\$50	\$50
	Storage of Wood Products >200 Cu. Ft.	Annual	\$50	\$50

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LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>CONSTRUCTION PERMITS</b>				
	Automatic Fire extinguishing Systems	Per Submittal	\$375	\$375
	Battery Systems	Per Submittal	\$50	\$50
	Compressed gases	Per Submittal	\$250	\$250
	Fire Alarm Systems			
	New Installs:	Per Submittal		
	5,000 square feet or less	Per Submittal	\$300	\$300
	5,001 - 10,000 square feet	Per Submittal	\$400	\$400
	10,001 - 50,000 square feet	Per Submittal	\$500	\$500
	50,001 - 100,000 square feet	Per Submittal	\$700	\$700
	100,000 - 150,000 square feet	Per Submittal	\$1,000	\$1,000
	Over 150,000 square feet	Per Submittal	\$1,500	\$1,500
	Modifications:	Per Submittal		
	1 - 5 devices	Per Submittal	\$100	\$100
	6 - 20 devices	Per Submittal	\$150	\$150
	21 - 50 devices	Per Submittal	\$200	\$200
	Over 50 devices	Per Submittal	\$300	\$300
	Replacement:	Per Submittal		
	New Contol Panel	Per Submittal	\$150	\$150
	Other	Per Submittal	\$150	\$150
	Fire Sprinkler Systems 13 & 13R			
	New Installs:			
	5,000 square feet or less	Per Submittal	\$300	\$300
	5,001 - 10,000 square feet	Per Submittal	\$400	\$400
	10,001 - 50,000 square feet	Per Submittal	\$500	\$500
	50,001 - 100,000 square feet	Per Submittal	\$700	\$700
	100,000 - 150,000 square feet	Per Submittal	\$1,000	\$1,000
	Over 150,000 square feet	Per Submittal	\$1,500	\$1,500
	Modifications:			
	1 - 5 devices	Per Submittal	\$100	\$100
	6 - 20 devices	Per Submittal	\$150	\$150
	21 - 50 devices	Per Submittal	\$200	\$200
	Over 50 devices	Per Submittal	\$300	\$300
	Fire Sprinkler System - Residential			
	New Install or Modification	Per Submittal	\$100	\$100
	Alternative Suppression Systems			
	New:			
	Water/Foam/CO2/Clean Agent etc.	Each	\$200	\$200
	Commercial Cooking:			
	Initial	Each	\$150	\$150
	Additional	Each	\$75	\$75
	Modifications	Each	\$100	\$100
	Fire Pump:			
	New	Per Submittal	\$500	\$500
	Modification/Replacement	Per Submittal	\$100	\$100
	Private Fire Protection Systems:			
	New	Per Submittal	\$200	\$200
	Modification (includes fire lines)	Per Submittal	\$100	\$100
	Fire Flow test	Per Request	\$100	\$100
	Fire Department Permanent Access:			
	New:			
	Fire Lane Markings		\$50	\$50
	Address Directory		\$50	\$50
	Automatic Access Gates		\$100	\$100
	Manual Access Gates		\$50	\$50
	Walk thru Access Gates		\$50	\$50
	Install Knox Box		No Charge	No Charge
	Modifications:			
	To Any Listed Above		\$100	\$100
	Access Roads		\$100	\$100
	Flammable/Combustible Liquids Above			
	Ground Tanks:	Per Submittal	\$360	\$360
	New Install:			
	First Tank	Each	\$250	\$250
	Additional Tanks	Each	\$100	\$100
	Modification	Per Submittal	\$100	\$100
	New Fuel Tank:			
	Up to 120 Gallons	Each	\$100	\$100
	Over 120 Gallons	Each	\$100	\$100
	Removal:	Each		
	First Tank	Each	\$200	\$200
	Additional Tanks	Each	\$100	\$100
	Hazardous Materials			
	Inventory Sheet Assessment (1 hour min.)	Per Review		
	Management Plan Assessment (1 hour	Per Review		
	New - HazMat container or process	Per Review	\$200	\$200
	Each Additional	Per Review	\$100	\$100
	Hazardous Materials	Per Submittal	\$211	\$211
	Industrial ovens	Each	\$50	\$50
	LP- Gas	Per Tank		
	New Install - For Exchange	Each	\$100	\$100
	New Install - Stored for Use or Sale	Each	\$100	\$100
	New - LP Gas System	Per Submittal	\$300	\$300
	Residential Pool/Spa	Per Submittal	\$50	\$50

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
	Spraying or Dipping Operations	Per Booth		
	New Install -Room/Booth/Tank	Each	\$250	\$250
	Modification	Per Submittal	\$100	\$100
	Compressed Gases			
	New Install			
	Under 400 lbs	Each	\$150	\$150
	Over 400 lbs	Each	\$300	\$300
	Modification	Per Submittal	\$100	\$100
	Other Permit Fees			
	High Piled Storage Review	Per Submittal	\$100	\$100
	Firefighter Air System (FAS)	Per Submittal	\$300	\$300
	Standpipe Systems	Per Submittal	\$50	\$50
<b>MISCELLANEOUS FEES</b>	Temporary Membrane Structures & Canopies	Per Submittal	\$80	\$80
	False Alarms			
		After 2nd	\$150	\$150
		After 5th	\$340	\$340
		After 9th	\$700	\$700
	Advanced Life Support Transports	Per Incident	\$84	\$84
	CPR Fees	Per Class	Resident: \$10 Non-Resident: \$36	Resident: \$10 Non-Resident: \$36
<b>GIS DATA</b>				
	Citywide GIS Data	Per Data Set	\$65	\$65
	Maps:			
	8.5 x 11	Each	\$2	\$2
	11 x 17	Each	\$4	\$4
	18 x 24	Each	\$10	\$10
	24 x 36	Each	\$20	\$20
	36 x 48	Each	\$40	\$40
<b>COMMUNITY DEVELOPMENT</b>				
	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

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
	Accessory Structure >120 Sq. Ft.(sheds)		\$25	\$25
	<b>Certificate of Occupancy:</b>			
	C. of Completion (no Occupancy)	Per Building	\$50	\$50
	Temporary C/O	Each	\$200 first 30 day period	\$200 first 30 day period
			\$400- 31-60 Days	\$400- 31-60 Days
			\$ 1,000 -61-90 Days	\$ 1,000 -61-90 Days
	Commercial C/O	Per Building	\$200	\$200
	Residential	Per House	\$100	\$100
	Multi-Family	Per Building	\$100	\$100
	<b>Conversion of existing space to livable area-</b>			
	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 Building	\$0	\$0
	Single Family Dwelling	Per House	\$0	\$0
	Commercial Bldg	Per Building	\$0	\$0
	<b>Demolition:</b>			
	Accessory		\$25	\$25
	SFD, Garage		\$150	\$150
	Com. Bldg		\$200	\$200
	<b>Electric Meter Clearance</b> w/o repair	Each	\$30	\$30
	<b>Electric/New Construction</b>	Each	\$50	\$50
			15% permit fee- Comm.	15% permit fee- Comm.
	<b>Flag Poles</b> over 30 feet	Each	\$25	\$25
	<b>Gas Line:</b> New	Each	\$50	\$50
	Repair Only	Each	\$30	\$30
	Gas Test/ Clearance only		\$30	\$30
	<b>Mechanical/New Construction</b>	Each	\$50 Res.	\$50 Res.
			15% permit fee- Comm.	15% permit fee- Comm.
	Repair		\$30	\$30
	Other Than Residential - New Unit		\$80	\$80
			25% of original permit fee	25% of original permit fee
	<b>Permit Extension</b>	Each		
	<b>Permit Expedited</b>	Each	2 x permit fee	2 x permit fee
	<b>Permit Expired</b>	Each	50% original permit \$50	50% original permit fee \$50
	<b>Plumbing Repair/ New Construction</b>	Each		
			15% permit fee- Comm.	15% permit fee- Comm.
	Repair		\$30	\$30
	<b>Pre-fabricated Structures:</b>			
	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
	<b>*These fees are established by the Office of Manufactured Housing</b>			
	<b>Pools and Spas:</b>			
	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
	<b>Relocation</b> of Building (inspect. Req'd)	Each	\$200 (+MPE fees)	\$200 (+MPE fees)
	<b>Stucco-</b> house or assessory structure	Each	\$30	\$30
	<b>Temporary Structures/Power:</b>			
	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
	<b>Water Heater:</b>			
	New or replacement	Each	\$30	\$30
	Solar	Each	Valuation or \$100 w/ std plans	Valuation or \$100 w/ std plans
	<b>Work Started w/o permits</b>		Double permit fee	Double permit fee

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2017

**LEGEND**

RED FONT = PROPOSED NEW/CHANGED FEE

FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>GREEN/ SUSTAINABLE/ ENERGY</b>				
	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 or \$ 300 w/ std plans	Based on Valuation or \$ 300 w/ std plans
	Solar PV System- Residential		Valuation or \$ 100 w/ std plans	Valuation or \$ 100 w/ std plans
	Solar Water Heater		\$25	\$25
	Tankless Water Heater (replacing old unit, gas or electric)		\$150	\$150
	Turbine or wind generation systems		\$150	\$150
	<b>Plan Review</b>			
	<b>Appeal Hearing Fee</b>	Each	\$300	\$300
			\$75 per hour (Min. 1 hr)	\$75 per hour (Min. 1 hr)
	<b>Change/ revisions to approved plans</b>	Each		
	<b>Deferred Truss Calculations</b>			
	Residential	Per Submittal	\$100	\$100
	Commercial	Per Submittal	\$250	\$250
	<b>Expedited Plan Review</b>	Each	2x fee (1/2 time)	2x fee (1/2 time)
	<b>Plan Review</b>	Each	65% of permit fee	65% of permit fee
			Refund of 80% permit fee	Refund of 80% permit fee
	<b>Refunds</b>	Each		
		Each	minus review fees	minus review fees
	<b>Residential Site plan (w/std plans)</b>	Each	\$50	\$50
	<b>Standard Plans (valid for code cycle)</b>	Each		
	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
	<b>Inspections</b>	Each		
	<b>Electrical, Mechanical, Plumbing (MPE)</b>	Each	\$50 residential 15% permit fee- Comm.	\$50 residential 15% permit fee- Comm.
	<b>After Business Hours</b>		\$75 (Min. 2 hrs)	\$75 (Min. 2 hrs)
	<b>3rd Party Inspections</b>		Actual cost	Actual cost
	<b>Reinspection fee (after 3 failures)</b>		\$25	\$25
<b>ADAPTIVE REUSE- SPECIAL CONDITION FEES</b>				
	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
	<b>Signs</b>			
	0-32 s.f.	Each	\$50	\$50
	33- 48 s.f.	Each	\$75	\$75
	Over 48 s.f.	Each	\$125	\$125
	<b>Monument/ Pylon</b>	Each	Based on Actual Value	Based on Actual Value
	<b>Electrical Connection</b>	Each	\$40	\$40
	<b>Face Panel Change out only</b>	Each	\$25	\$25
	<b>Temporary Banner (30 days)</b>	Each	\$30	\$30
	<b>New Construction See Valuation Table</b>			
	<b>Fees based on Valuation</b>			
	<b>Fencing:</b>			
	<36" high (all materials) - add to existing	lineal foot	\$2	\$2
	>36" high- all materials - chain link, wood, i	lineal foot	\$5	\$5
	Masonry > 36"high/retaining walls	lineal foot	\$7	\$7
	<b>Residential:</b>			
	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
	<b>Commercial:</b>			
	New Construction		Use Valuation Chart 80% of Calculated Value	Use Valuation Chart 80% of Calculated Value
	Shell/Grey Building		Value	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
	<b>All other projects not included</b>		Actual Stated Value	Actual Stated Value

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>ENGINEERING</b>				
	Plan Review	Per Sheet	\$200	\$200
	Report Review	Each	\$600	\$600
	At Risk Grading/Drainage Permit	Each	150% of actual grading/drainage permit cost	150% of actual grading/drainage permit cost
	Haul Permit	Each	\$300	\$300
	Permit	Each	3.5% of actual contract construction costs	3.5% of actual contract construction costs
<b>CITY COURT FEES</b>				
	Copy of Record	Per Case	\$17	\$17
	Court Technology/Security	Per Case	\$25	\$25
	Default Fee	Per Charge	\$40	\$40
	Jail Cost Reimbursement	Based on Sentence	Same as Maricopa County Jail Per Diem Rates	Same as Maricopa County Jail Per Diem Rates
	Research Fee	Per Case	\$17	\$17
	Time Payment	Per Case	\$20	\$20
	Warrant	Each	\$200	\$200
<b>POLICE FEES</b>				
	Impound	Each	\$150	\$150
	Public Records Release	Each	\$0	\$0
	Police Reports - Victims of a criminal offense receive 1 free copy	Each - 20 or less pages	\$5	\$5
		Per page over 20 pages	\$0.20	\$0.20
	Archived Reports	Each	\$20	\$20
	Photo CD	Each	\$10	\$10
	Audio CD/DVD	Each	\$10	\$10
	Video CD/DVD	Each	\$25	\$25
<b>UTILITY FEES</b>				
<b>WATER RATES</b>				
	<b>Residential:</b>			
	Base Charge (all meter sizes)	Monthly	\$19.77	\$19.77
	Volume Rate (gallons)	Per 1,000 gallons		
	0 - 5,000		\$3.55	\$3.55
	5,001 - 15,000		3.91	3.91
	15,001 - 25,000		4.31	4.31
	> 25,000		4.73	4.73
	<b>Commercial:</b>			
	Base Charge (all meter sizes)	Monthly	\$23.43	\$23.43
	Volume Rate (gallons)	Per 1,000 gallons		
	All Use		\$4.42	\$4.42
	<b>Irrigation:</b>			
	Dysart Ranchettes Only	Per Hour	\$20.97	\$20.97
	<b>Water Recharge: *****</b>	Per 1,000 gallons		
	Surprise Customers		\$1.87	\$1.87
	El Mirage Customers		\$1.87	\$1.87
	Hydrant Customers		\$1.87	\$1.87
<b>WATER METERS</b>				
	5/8"	Each	\$225	\$225
	3/4"	Each	\$275	\$275
	1"	Each	\$300	\$300
	1.5"	Each	\$605	\$605
	2"	Each	\$3,045	\$3,045
	3"	Each	\$3,840	\$3,840
	4"	Each	\$3,770	\$3,770
	6"	Each	\$6,605	\$6,605
	8"	Each	\$10,375	\$10,375
	10"	Each	\$13,615	\$13,615
	12"	Each	\$15,055	\$15,055
	Hydrant	Each	\$1,025	\$1,025
<b>SEWER RATES</b>				
	<b>Residential:</b>			
	Base Charge (all meter sizes)	Monthly	\$5.75	\$5.75
	Volume Rate (gallons)	Per 1,000 gallons		
	All Flows		\$3.27	\$3.27
	<b>Commercial:</b>			
	Base Charge (all meter sizes)	Monthly	\$5.75	\$5.75
	Volume Rate (gallons)	Per 1,000 gallons		
	All Flows		\$3.27	\$3.27

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2017

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2016-17	FY2017-18 Proposed
<b>SANITATION RATES</b>				
	<b>Residential:</b>			
	Monthly Fee	Monthly	\$13.23	\$13.23
<b>MISCELLANEOUS UTILITY FEES</b>				
	Establish Service:			
	Residential	Each	\$30	\$30
	Commercial	Each	\$50	\$50
	Disconnect	Per Occurrence	\$95	\$95
	Same Day Turn On/Turn Off	Per Occurrence	\$50	\$50
	Emergency Turn On/Turn Off	Per Occurrence	\$95	\$95
	Door Hanger:			
	Residential	Per Occurrence	\$10	\$10
	Commercial	Per Occurrence	\$15	\$15
	Collections	Per Occurrence	15%	15%
	Relocate/Install Hydrant Meter	Per Occurrence	\$50	\$50
	Meter Testing	Per Occurrence	\$75	\$75
	Equipment Tampering	Per Occurrence	\$250 plus cost of labor and materials plus an additional 15% administrative fee	\$250 plus cost of labor and materials plus an additional 15% administrative fee
	Installation/Connections of Taps/Meter Boxes/etc.	Per Occurrence	Actual cost of contractual labor and materials plus an additional 15% administrative fee	Actual cost of contractual labor and materials plus an additional 15% administrative fee

**PROPERTY TAXES**

<b>PRIMARY</b>	Used to support Public Safety Operations			
	Calculation Methodology			
	\$	101,411,121	Net Assessed Valuation	
	\$	1,654,937	Tax - Same As Last Year	
			Per \$100 Net Assessed Valuation	\$1.6992
				\$1.6319
<b>SECONDARY</b>	Used to pay for voter authorized debt			
	Calculation Methodology			
	\$	101,411,121	Net Assessed Valuation	
	\$	2,030,000	Tax - Same As Last Year	
			Per \$100 Net Assessed Valuation	\$2.0842
				\$2.0018

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

# STATE BUDGET SCHEDULES



City Manager  
Draft Budget

**OFFICIAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2018**

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

Fiscal Year	S c h	FUNDS										Total All Funds		
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds						
2017	E	25,991,500	15,459,000	1,135,000	23,332,500	0	15,570,500	0	81,488,500					
2017	E	25,991,500	5,459,000	1,135,000	23,332,500	0	15,570,500	0	71,488,500					
2018		13,180,000	1,970,000	125,000	10,925,000		8,395,000		34,595,000					
2018	B	1,654,937							1,654,937					
2018	B			2,030,000					2,030,000					
2018	C	17,055,063	14,455,000	0	3,800,000	0	14,170,000	0	49,480,063					
2018	D	0	0	0	0	0	1,970,000	0	1,970,000					
2018	D	0	0	1,136,000	0	0	1,091,000	0	2,227,000					
2018	D	2,833,000	1,269,000	100,000	1,315,500	0	2,324,000	0	7,841,500					
2018	D	2,444,500	1,140,000	0	0	0	4,257,000	0	7,841,500					
2018														
2018		32,278,500	16,554,000	1,119,000	16,040,500	0	21,511,000	0	87,503,000					
2018	E	20,499,500	16,197,500	1,073,000	6,813,000	0	15,183,000	0	59,766,000					

**EXPENDITURE LIMITATION COMPARISON**

	2017	2018
1. Budgeted expenditures/expenses	\$ 81,488,500	\$ 59,766,000
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	81,488,500	59,766,000
4. Less: estimated exclusions		2,520,000
5. Amount subject to the expenditure limitation	\$ 81,488,500	\$ 57,246,000
6. EEC expenditure limitation		\$ 121,187,082

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

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

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

**CITY OF EL MIRAGE, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,072,133</u>	\$ <u>2,131,459</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,654,937</u>	\$ <u>1,654,937</u>
B. Secondary property taxes	<u>2,030,000</u>	<u>2,030,000</u>
C. Total property tax levy amounts	\$ <u>3,684,937</u>	\$ <u>3,684,937</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,624,000</u>	
(2) Prior years' levies	<u>30,000</u>	
(3) Total primary property taxes	\$ <u>1,654,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,030,000</u>	
(2) Prior years' levies	<u>50,000</u>	
(3) Total secondary property taxes	\$ <u>2,080,000</u>	
C. Total property taxes collected	\$ <u>3,734,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6992</u>	<u>1.6319</u>
(2) Secondary property tax rate	<u>2.0842</u>	<u>2.0018</u>
(3) Total city/town tax rate	<u>3.7834</u>	<u>3.6337</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 6,700,000	\$ 6,700,000	\$ 6,800,000
TPT Assessments	35,000	35,000	35,000
Uncollected Primary Property Tax	(29,937)	(29,937)	(29,937)
Franchise Fees	750,000	750,000	740,000
<b>Licenses and permits</b>			
Business License Fees	100,000	100,000	90,000
Building Permit Fees	150,000	150,000	150,000
<b>Intergovernmental</b>			
	3,000,000	3,000,000	3,070,000
State Sales Tax	3,950,000	3,950,000	4,260,000
State Income Tax	1,250,000	1,250,000	1,370,000
Vehicle License Tax			
<b>Charges for services</b>			
Planning And Zoning Fees	20,000	20,000	20,000
Engineering Inspection Fees	80,000	80,000	50,000
Plan Check Fees	60,000	60,000	60,000
Rent - Library	10,000	10,000	10,000
Rural Metro Transports	40,000	40,000	70,000
Sport Programs	5,000	5,000	5,000
Athletic Field Rentals	5,000	5,000	5,000
Ramada Rentals			
Special Events	45,000	45,000	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	20,000	20,000	25,000
<b>Interest on investments</b>			
Interest	50,000	50,000	110,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	30,000	30,000	35,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	140,000	140,000	150,000
<b>Total General Fund</b>	<b>\$ 16,410,063</b>	<b>\$ 16,410,063</b>	<b>\$ 17,055,063</b>

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,950,000	\$ 1,950,000	\$ 2,100,000
	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>	<u>\$ 2,100,000</u>
Municipal Court Fund Fines and Forfeitures	\$ 220,000	\$ 220,000	\$ 220,000
Municipal Court Fund Miscellaneous	125,000	125,000	90,000
	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ 310,000</u>
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 140,000	\$ 140,000	\$ 140,000
	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>
Local Transportation Assistance Fund Fees	\$ 96,000	\$ 96,000	\$ 95,000
	<u>\$ 96,000</u>	<u>\$ 96,000</u>	<u>\$ 95,000</u>
Police Towing Fund Fines & Forefeitures	\$ 71,000	\$ 71,000	\$ 70,000
	<u>\$ 71,000</u>	<u>\$ 71,000</u>	<u>\$ 70,000</u>
CDBG Fund Grants	\$	\$	\$ 755,000
	<u>\$</u>	<u>\$</u>	<u>\$ 755,000</u>
Photo Radar Fund Fines & Forefeitures	\$ 485,000	\$ 485,000	\$ 490,000
	<u>\$ 485,000</u>	<u>\$ 485,000</u>	<u>\$ 490,000</u>
Special Projects Donations	\$	\$	\$
Special Projects Grants	10,449,500	449,500	10,495,000
	<u>\$ 10,449,500</u>	<u>\$ 449,500</u>	<u>\$ 10,495,000</u>
<b>Total Special Revenue Funds</b>	<u>\$ 13,536,500</u>	<u>\$ 3,536,500</u>	<u>\$ 14,455,000</u>

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>DEBT SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
Streets Capital Fund Grants	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000
_____	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Capital Projects Funds</b>	\$ 10,553,000	\$ 10,553,000	\$ 3,800,000

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

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>			
Sanitation Charges for Services	\$ 1,525,000	\$ 1,525,000	\$ 1,575,000
_____	\$ 1,525,000	\$ 1,525,000	\$ 1,575,000
Sewer Charges for Services	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000
_____	\$ 3,100,000	\$ 3,100,000	\$ 3,200,000
Water Charges for Services	\$ 8,495,000	\$ 8,495,000	\$ 9,155,000
Water Fines and Forefeitures	180,000	180,000	180,000
Water Miscellaneous	5,000	5,000	60,000
_____	\$ 8,680,000	\$ 8,680,000	\$ 9,395,000
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	<b>\$ 13,305,000</b>	<b>\$ 13,305,000</b>	<b>\$ 14,170,000</b>

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



**CITY OF EL MIRAGE, ARIZONA**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Sewer Fund	\$	\$	\$ 818,000	\$
Water Fund			1,228,000	250,000
Sanitation Fund			297,000	
Photo Enforcement Fund			490,000	
Court Fund				265,000
Capital Streets Fund				825,500
HURF				1,004,000
CDBG				
Debt Service				100,000
<b>Total General Fund</b>	\$	\$	\$ 2,833,000	\$ 2,444,500
<b>SPECIAL REVENUE FUNDS</b>				
Photo Enforcement Fund	\$	\$	\$	\$ 980,000
Court Fund			265,000	
HURF			1,004,000	160,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 1,269,000	\$ 1,140,000
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$	\$ 1,136,000	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$ 1,136,000	\$ 100,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Streets Fund	\$	\$	\$ 1,315,500	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 1,315,500	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$	\$ 23,000	\$ 1,020,000	\$ 1,712,000
Water Fund	1,970,000	1,068,000	1,304,000	2,248,000
Sanitation Fund				297,000
<b>Total Enterprise Funds</b>	\$ 1,970,000	\$ 1,091,000	\$ 2,324,000	\$ 4,257,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 1,970,000	\$ 2,227,000	\$ 7,841,500	\$ 7,841,500

**CITY OF EL MIRAGE, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<b>GENERAL FUND</b>				
Mayor and Council	\$ 247,000	\$	\$ 247,000	\$ 242,000
City Clerk	205,500		205,500	188,000
Safety & Loss Control	304,000		304,000	325,000
Administration	1,054,000		1,054,000	1,307,000
Legal Services	1,106,000		1,106,000	1,005,500
Human Resources	412,500		412,500	421,500
Financial Services	639,000		639,000	650,500
Economic Development				123,000
Information Technology	877,500		877,500	879,500
Recreation	150,500		150,500	192,500
Parks	916,000		916,000	880,000
Facilities Management	694,000		694,000	737,000
Fleet Management	173,500		173,500	197,000
Community Development	540,500		540,500	397,000
Police	7,349,000		7,349,000	7,175,500
Code Compliance	315,500		315,500	311,000
Fire	3,066,000		3,066,000	3,717,500
Fire & Building Safety	296,500		296,500	308,000
Contingency	7,644,500		7,644,500	1,442,000
<b>Total General Fund</b>	<b>\$ 25,991,500</b>	<b>\$</b>	<b>\$ 25,991,500</b>	<b>\$ 20,499,500</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,477,000	\$	\$ 2,477,000	\$ 2,873,500
LTA Fund	396,000		396,000	433,500
Municipal Court Fund	568,500		568,500	601,000
Municipal Court Enhancement Fund	790,000		790,000	275,000
CDBG Fund				755,000
Special Projects Fund	10,521,500		521,500	10,631,500
Police Towing Fund	221,000		221,000	71,000
Photo Radar Fund	485,000		485,000	557,000
<b>Total Special Revenue Funds</b>	<b>\$ 15,459,000</b>	<b>\$</b>	<b>\$ 5,459,000</b>	<b>\$ 16,197,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 1,135,000	\$	\$ 1,135,000	\$ 1,073,000
<b>Total Debt Service Funds</b>	<b>\$ 1,135,000</b>	<b>\$</b>	<b>\$ 1,135,000</b>	<b>\$ 1,073,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 23,332,500	\$	\$ 23,332,500	\$ 6,813,000
<b>Total Capital Projects Funds</b>	<b>\$ 23,332,500</b>	<b>\$</b>	<b>\$ 23,332,500</b>	<b>\$ 6,813,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sanitation Fund	\$ 1,129,500	\$	\$ 1,129,500	\$ 1,175,500
Sewer Fund	3,912,000		3,912,000	3,979,500
Water Fund	10,529,000		10,529,000	10,028,000
<b>Total Enterprise Funds</b>	<b>\$ 15,570,500</b>	<b>\$</b>	<b>\$ 15,570,500</b>	<b>\$ 15,183,000</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 81,488,500</b>	<b>\$</b>	<b>\$ 71,488,500</b>	<b>\$ 59,766,000</b>

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





# Financial Management Policies

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*Revised June 7, 2016*

*Revised May 21, 2013*

*Adopted June 19, 2012*

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

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**Policy 1**  
**Financial Management Goals**

**Purpose:** Define overall financial management goals.

- 1.1 Maintain a financially viable city government that provides an adequate level of services.
- 1.2 Maintain financial flexibility to adapt to local, regional, and national economic changes.
- 1.3 Maintain programs and activities that add value and contribute to the City's mission.

**Policy 2**  
**Policy Review**

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

- 2.1 The Council will annually or more frequently as required, review and adopt the financial management policies.
  
- 2.2 These policies are meant to serve as a guideline to ensure that best practices are utilized. Accordingly the term “shall” as utilized in this document is considered to be synonymous with the term “should”.

**Policy 3**  
**Budget Policies**

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

**Section 3.1: Introduction**

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

**Section 3.2: General**

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

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

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

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

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

3.2.6 The City shall fund current year capital projects with:

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

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

### **Section 3.3: Revenues**

- 3.3.1 The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.
- 3.3.2 The City shall not dedicate revenues for specific purposes unless required by law, Council Policy, or Generally Accepted Accounting Principles (GAAP). The Finance Director shall deposit all non-restricted revenues in the general fund for appropriation through the budget process.
- 3.3.3 The Council shall review user fees and charges annually to ensure recovery of all direct and indirect costs of service, unless full cost recovery would be excessively burdensome on citizens receiving service.
- 3.3.4 The Council shall adjust rates for enterprise operations (water, sewer, and sanitation) based on ten-year fund plans.
- 3.3.5 The Council shall annually consider the impacts to the General Fund of providing public safety services, as well as the financial impact on the residents and property owners, before setting the primary property tax levy. By statute the primary property levy with adjustments shall not exceed 102% of the prior fiscal year's maximum allowable levy plus new construction and reimbursement for the prior calendar year's tort liability payments.

### **Section 3.4: Grants**

- 3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities and alternatives are considered. **Therefore, employees shall apply for grants that are consistent with the mission and priorities of the City.**

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

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

### **Section 3.5: Transfers and Interfund Loans**

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

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

### **Section 3.6: Reserve/Council Contingency**

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

### **Section 3.7: Budget Process**

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

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

**Section 3.8: Budget Basis**

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

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

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

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

### **Section 3.9: Funds**

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

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

**Policy 4**  
**Cash Management and Investment**

**Purpose:** Ensure investment, liquidity, and yield.

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

**Policy 5**  
**Capital Improvement Plan**

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

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

## **Policy 6 Debt Management**

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

### **Section 6.1: Overall Debt Management Policies**

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

### **Section 6.2: General Obligation Bonds**

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

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

### **Section 6.3: Revenue Bonds**

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

### **Section 6.4: Debt Subject to Annually Appropriated Debt Service**

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

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

### **Section 6.5: Municipal Improvement District/Special Assessment Bonds**

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

### **Section 6.6: Community Facilities District Bonds**

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

**Policy 7**  
**Accounting, Auditing and Financial Reporting**

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

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

## **Policy 8**

### **Written Policies and Procedures for Tax-Advantaged Bonds**

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

#### **Section 8.1: Introduction and Overview**

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

#### **Section 8.2: General Matters**

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

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

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

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

### **Section 8.4: IRS Information Return Filing**

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

## **Section 8.5: Use of Proceeds**

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

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

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

## **Section 8.6: Monitoring Private Business Use**

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

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

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

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

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

#### **Section 8.8: Loan of Bond Proceeds**

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

#### **Section 8.9: Special Requirements Applicable to Specified Tax Credit Bonds**

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

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

## **Section 8.10: Arbitrage and Rebate Compliance**

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

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

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

### **Section 8.11: Record Retention**

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

## **Policy 9 Fund Balance**

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

### **Section 9.1: Fund Balance Classifications**

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

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

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

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

### **Section 9.2: Nonspendable Fund Balances**

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

### **Section 9.3: Restricted Fund Balances**

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

## **Section 9.4: Committed Fund Balances**

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

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

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

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

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

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

### **Section 9.5: Assigned Fund Balances**

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

### **Section 9.6: Unassigned Fund Balances**

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

### **Section 9.7: Order and Use of Fund Balances**

- 9.7.1 When the City has the discretion to expend funds from more than one or all of the Fund Balances, the City shall expend according to the following order:
- a. Restricted Fund Balances
  - b. Committed Fund Balances
  - c. Assigned Fund Balances
  - d. Unassigned Fund Balances