

2013-2014

Preliminary

Budget...Continued

May 28, 2013

STRATEGIC PLANNING WORKSHOP

The Strategic Planning workshop held on January 31, 2013 continued last year's targeted theme: Ensuring Financial Sustainability for the Town of Clarkdale.

- The Town Council re-adopted the following priority focus areas:
 - Workforce/Human Capital
 - Deferred Maintenance
 - Economic Development
 - Fund Balance
 - Maximize Productivity of Current Assets
 - No Financial Burden from New Development
 - Protect Natural, Cultural and Historic Environment

STRATEGIC PLANNING GOALS

- Attract and Retain a Qualified and Competent Workforce in Order to Provide High Quality Services to Residents.
Proposed Budget:
 - Completes reinstatement of the 2009 furlough by returning to 40 hour workweeks for all.
 - Returns all staff to pre-furlough compensation along with a 5% increase.

- Establish and Maintain an Unreserved Fund Balance in the General Fund.
 - Dedicate a portion of fund balance to address deferred maintenance.
 - Build and maintain unreserved fund balances in the General Fund.

STRATEGIC PLANNING GOALS

- Maintain the Value of our Capital & Factor True Costs Into Asset Management Practices (Deferred Maintenance, Depreciation, etc.)
 - Deferred Maintenance – Additional budgeting of \$10,000 for buildings in 2014 budget.
 - Deferred Maintenance - Propose transfer of 10% of 2014 local sales tax to Streets for 2014 projects.
- Economic Development
 - Join area Chambers of Commerce
- Budget half way to Allowable Levy Limit.
 - Increase in property tax levy proposed.

BUDGET ASSUMPTIONS

- ASRS retirement contribution rates to 11.54%, a raise of .40% for employer contribution.
- PSPRS retirement contribution rates to 24.63%, a raise of 4.47% for employer contribution.
- 6.5% health insurance premium increase.
- Workers Compensation Experience Modification increased mod to 2.74 from 2.22 and held the risk factor. Increased \$44,000 when calculated with new wage amounts. Expected to drop substantially next fiscal year.

PRELIMINARY BUDGETS

- General Fund Review
- Streets Fund Review
- Sanitation Fund Review
- Wastewater Fund
- Water Fund
- Capital Projects Fund
- Cemetery Fund
- Development Reimbursement Fund
- Impact Fee Fund
- Grant Fund
- Donation Fund

FUNDING SOURCES WORKSHEET

Funding Sources		Park Impact Fees	YAN Funds	Designated Park Funds	Pool Plastering	Fund Balance	CIP Fund	Total Funded
Available Funds		\$13,780	\$13,750	\$10,250	\$14,100	\$140,000	\$92,800	
	Funding Request							
IT Town Wide Upgrade - 10PCs	\$ 15,300					\$ 15,300		\$ 15,300
Sewer Jet	\$ 40,000					\$ -	\$ 40,000	\$ 40,000
Microphones/IT Upgrades - Men's Lounge	\$ 5,000					\$ 5,000		\$ 5,000
Clark Memorial Clubhouse Upgrades	\$ 40,000		\$ 5,000			\$ 35,000		\$ 40,000
Streetscape - Main between Broadway and 9th	\$ 40,000					\$ 40,000		\$ 40,000
Mongini Park Improvements	\$ 25,000	\$ -		\$ 10,250	\$ -	\$ 14,750		\$ 25,000
Main Street Park Improvements	\$ 25,000			\$ -	\$ 14,100	\$ 10,900		\$ 25,000
Economic Development Marketing Seed Funding	\$ 15,000		\$ 4,400			\$ 10,000		\$ 14,400
Go Local Platform	\$ 5,040					\$ 5,000		\$ 5,000
Pipe Locator	\$ 4,000							\$ -
Scanner/Plotter	\$ 18,995							\$ -
Wayfinding Signage	\$ 25,000						\$ 25,000	\$ 25,000
Verde River @ Clarkdale - General Site Development	\$ 10,000	\$ -	\$ -				\$ 10,000	\$ 10,000
TuziRAP Park Improvements	\$ 20,000	\$ 10,000					\$ 10,000	\$ 20,000
TapcoRAP Park Improvements	\$ 20,000	\$ 3,780	\$ 4,350			\$ 4,050	\$ 7,800	\$ 19,980
Non Profit Funding	\$ 25,000							\$ -
Permaculture Expansion	\$ 40,000							\$ -
Remaining Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,680
Total Funding Requests	\$373,335							
Total Available Funding	\$284,680							

GENERAL FUND EXPENSES

Expenditure	2012-2013		2013-2014	Change
Category	Projected YE	Budget	Budget	%
Contingency	\$405,940.00	\$490,440.85	\$860,889.58	75.53%
Administration	\$248,915.00	\$244,507.08	\$273,671.30	11.93%
Town Clerk	\$92,976.00	\$95,375.83	\$101,702.00	6.63%
Human Resources	\$57,338.00	\$62,340.41	\$64,887.34	4.09%
Town Wide	\$339,670.00	\$292,561.44	\$348,471.18	19.11%
Community Services	\$108,460.00	\$108,962.42	\$117,718.57	8.04%
Library	\$64,183.00	\$61,738.86	\$61,203.16	-0.87%
Community Dev.	\$292,977.00	\$270,473.25	\$325,715.33	20.42%
Parks & Recreation	\$5,350.00	\$5,000.00	\$14,050.00	181.00%
Pool	\$8,175.00	\$7,950.00	\$0.00	
Court	\$74,201.00	\$96,321.82	\$85,179.41	-11.57%
Police	\$780,105.00	\$811,196.67	\$823,211.67	1.48%
Public Works	\$375,253.00	\$385,182.24	\$400,143.08	3.88%
Department Totals	\$2,853,543.00	\$2,932,050.87	\$3,476,842.61	18.58%

GENERAL FUND REVENUES

Revenue Category	2011-2012	2012-2013		2013-2014	Change
	Actual	Projected	Budget	Budget	%
LOCAL REVENUES					
Local Sales Tax (except const)	\$833,653.46	\$995,908.89	\$830,000.00	\$906,000.00	9.16%
Construction Sales Tax	\$59,290.24	\$120,000.00	\$55,000.00	\$55,000.00	0.00%
Property Tax	\$409,166.88	\$412,391.00	\$412,391.02	\$438,220.00	6.26%
Administration Fee	\$191,789.05	\$157,500.48	\$157,500.58	\$165,018.36	4.77%
Franchise Royalties	89,241.23	90,000.00	90,000.00	90,000.00	0.00%
Building Permits	15,719.90	20,000.00	20,000.00	40,000.00	100.00%
Miscellaneous	\$70,758.95	\$204,695.85	\$374,044.85	\$613,689.58	64.07%
Total Local Revenues	\$1,669,619.71	\$2,000,496.22	\$1,938,936.45	\$2,307,927.94	19.03%
COUNTY REVENUES					
Motor Vehicle Licenses	\$220,190.20	\$208,500.00	\$208,500.00	\$208,900.00	0.19%
Yavapai County Library District	\$30,613.00	\$30,613.00	\$30,613.00	\$31,000.00	1.26%
Total County Revenues	\$250,803.20	\$239,113.00	\$239,113.00	\$239,900.00	0.33%
STATE REVENUES					
State Sales Tax	\$320,095.83	\$335,740.00	\$335,740.00	\$346,931.76	3.33%
State Income Tax Sharing	\$345,789.83	\$418,462.00	\$418,462.00	\$457,082.00	9.23%
Total State Revenues	\$665,885.66	\$754,202.00	\$754,202.00	\$804,013.76	6.60%
Total Expenses	\$2,313,492.82	\$2,853,543.00	\$2,932,050.87	\$3,476,842.61	18.58%
Total Revenues	\$2,587,100.41	\$2,993,811.22	\$2,932,250.84	\$3,476,842.61	18.57%

PROPERTY TAX COMPARISON

Tax Rate	Assessed Value Divided by 100	Town Levy	Tax Rate Increase	Residential Home Value			Commercial Value (23%)		
				\$100,000	\$200,000	\$300,000	\$100,000	\$200,000	\$300,000
				Town Levy Value Per Rate			Town Levy Per Rate		
1.33330	273,888	\$ 365,174.87		\$133.33	\$266.66	\$399.99	\$306.66	\$613.32	\$919.98
1.34200	273,888	\$ 367,557.70	0.00870	\$134.20	\$268.40	\$402.60	\$308.66	\$617.32	\$925.98
1.40000	273,888	\$ 383,443.20	0.06670	\$140.00	\$280.00	\$420.00	\$322.00	\$644.00	\$966.00
1.45000	273,888	\$ 397,137.60	0.11670	\$145.00	\$290.00	\$435.00	\$333.50	\$667.00	\$1,000.50
1.50000	273,888	\$ 410,832.00	0.16670	\$150.00	\$300.00	\$450.00	\$345.00	\$690.00	\$1,035.00
1.50560	273,888	\$ 412,365.77	0.17230	\$150.56	\$301.12	\$451.68	\$346.29	\$692.58	\$1,038.86
1.55000	273,888	\$ 424,526.40	0.21670	\$155.00	\$310.00	\$465.00	\$356.50	\$713.00	\$1,069.50
1.60000	273,888	\$ 438,220.80	0.26670	\$160.00	\$320.00	\$480.00	\$368.00	\$736.00	\$1,104.00
1.65000	273,888	\$ 451,915.20	0.31670	\$165.00	\$330.00	\$495.00	\$379.50	\$759.00	\$1,138.50
1.68560	273,888	\$ 461,665.61	0.35230	\$168.56	\$337.12	\$505.68	\$387.69	\$775.38	\$1,163.06

Assessed Value = 27,388,845 decrease of 11%

2012-2013 Tax Levy is \$412,391

Recommendation

2013-2014 Maximum Tax Rate

HURF - STREETS FUND

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budgeted	Budget
STREET EXPENDITURESS				
Salaries	\$58,304.30	\$75,000.00	\$92,173.82	\$105,876.37
Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
Fringes	\$36,925.41	\$67,561.69	\$63,788.01	\$85,261.94
Street Improvements	\$2,123.26	\$100,000.00	\$120,345.76	\$53,900.00
Designated Funds	\$383,283.00	\$265,783.00	\$265,783.00	\$306,220.00
TEP 19 Match-Sharrows	\$0.00	\$0.00	\$14,265.00	\$0.00
Operations	\$105,003.54	\$101,233.00	\$86,700.22	\$101,025.00
Reimbursement Fee Transfer	\$31,008.64	\$37,727.28	\$37,727.28	\$34,606.33
Total Expenses	\$616,648.15	\$647,304.97	\$680,783.09	\$686,889.63
STREET REVENUES				
Interest Income	\$333.91	\$550.00	\$500.00	\$350.00
Misc Income	\$3,985.65	\$750.17	\$0.10	\$0.00
Transfer from GF Sales Tax	\$34,095.00	\$100,000.00	\$83,000.00	\$90,600.00
Transfer in from Santation Func	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00
Designated Funds	\$383,283.00	\$265,783.00	\$265,783.00	\$306,220.00
Equipment Rental - Misc	\$18,944.00	\$3,000.00	\$9,500.00	\$6,500.00
Total Revenues	\$480,641.56	\$410,083.17	\$398,783.10	\$403,670.00
STATE SHARED REVENUES				
Highway User Revenue Fund	\$260,730.18	\$282,000.00	\$282,000.00	\$283,220.00
Total State Shared Revenues	\$260,730.18	\$282,000.00	\$282,000.00	\$283,220.00
TOTAL REVENUES	\$741,371.74	\$692,083.17	\$680,783.10	\$686,890.00
STREET FUND BALANCE	\$124,723.59	\$44,778.20	\$0.01	\$0.00
No transfer from Sanitation Fund has been budgeted for the FY				

SANITATION FUND

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
SANITATION EXPENDITURES				
Salaries	\$15,155.75	\$17,500.00	\$14,504.05	\$15,694.22
Fringes	\$5,471.70	\$8,174.00	\$6,240.16	\$6,914.09
Operating Expenses	\$8,263.85	\$15,530.00	\$14,655.00	\$13,755.00
Contractual -Trash Pick up	\$196,282.35	\$195,000.00	\$195,000.00	\$205,000.00
Liability & Property Insurance	\$0.00	\$2,520.00	\$2,520.00	\$2,520.00
Contractual - Recycle	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
Administration Fee Transfer	\$23,549.50	\$23,629.00	\$23,629.42	\$24,688.33
Sanitation Total Expenses	\$248,723.15	\$265,353.00	\$259,548.63	\$271,571.64
SANITATION REVENUES				
User Fee's	\$274,942.79	\$273,000.00	\$273,000.00	\$288,000.00
Late Fees	\$8,306.32	\$6,500.00	\$3,500.00	\$3,500.00
Sanitation Total Revenues	\$283,249.11	\$279,500.00	\$276,500.00	\$291,500.00
To Sanitation Capital Fund	34,525.96	14,147.00	16,951.37	19,928.36
<p>Sanitation Capital Fund has \$95,607 remaining at the end of FY 2012/2013 - prior to 2013/2014 YE proposed \$19,900 remaining funds</p>				

WASTEWATER O&M

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
WASTEWATER EXPENSES				
Salaries	\$33,547.49	\$104,000.00	\$103,874.18	\$114,528.13
Fringes	\$46,486.73	\$52,236.00	\$51,513.91	\$63,508.25
Operating Expenses	\$103,385.70	\$46,391.00	\$53,990.30	\$56,366.00
Electrical Service	\$28,261.25	\$26,350.00	\$26,350.00	\$26,350.00
Liability & Property Insurance	\$9,817.44	\$10,200.00	\$7,800.00	\$10,200.00
Professional Service	\$0.00	\$5,000.00	\$7,500.00	\$7,500.00
Chemicals	\$11,709.46	\$17,000.00	\$8,000.00	\$12,000.00
Chemical Testing	\$25,778.52	\$30,000.00	\$30,000.00	\$30,000.00
Administration Fee	\$29,881.82	\$30,402.00	\$30,402.84	\$33,545.24
Regulatory Fees - ADEQ	\$8,668.00	\$10,000.00	\$15,000.00	\$15,000.00
WW Expense Totals	\$297,536.41	\$331,579.00	\$334,431.23	\$368,997.61
WASTEWATER REVENUES				
User Fees	\$314,163.85	\$385,886.00	\$460,932.00	\$493,392.00
Late Fees	\$10,470.49	\$9,845.00	\$9,844.55	\$9,800.00
Misc Fees	\$2,252.31	\$750.00	\$6,200.03	\$2,700.00
WW Revenue Totals	\$326,886.65	\$396,481.00	\$476,976.58	\$505,892.00
Transfer to P&E for WIFA Debt	\$0.00	\$64,902.00	\$142,545.35	\$136,894.39

Shows transfer to P&E towards WIFA debt service and R&R. Sludge Removal part of O&M. Additional \$5 increase in user fees.

WW PLANT & EQUIPMENT

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Designated - Highland	0.00	1,026,200.00	1,026,200.00	0.00
Designated - Debt Offset	0.00	0.00	800,000.00	396,875.00
Plant Construction	\$924,956.11	\$4,021,000.00	\$4,500,000.00	\$0.00
Future Construction (MG)	\$0.00	\$0.00	\$0.00	\$660,640.00
Operations	\$1,267.33	\$0.00	\$162,100.00	\$25,000.00
Debt Service	\$0.00	\$185,890.00	\$179,290.00	\$321,615.00
Reserve Requirements	\$0.00	\$40,755.00	\$40,755.35	\$64,323.00
P&E Expense Totals	\$926,223.44	\$5,273,845.00	\$6,708,345.35	\$1,468,453.00

PLANT & EQUIPMENT REVENUE

WIFA Loan	\$567,534.60	\$4,500,000.00	\$4,500,000.00	\$0.00
Connection Fees Paid	\$12,968.00	\$0.00	\$162,100.00	\$25,000.00
Future Construction (MG)	\$0.00	\$0.00	\$0.00	\$660,640.00
Transfer From O&M for Debt	\$0.00	\$64,900.00	\$142,545.35	\$136,895.00
Designated - Debt Offset	\$0.00	\$155,143.00	\$800,000.00	\$645,918.00
Designated Funds	\$0.00	\$1,026,200.00	\$1,026,200.00	\$0.00
P&E Revenue Totals	\$580,502.60	\$5,746,243.00	\$6,630,845.35	\$1,468,453.00

Shows O&M transfer for WIFA loan, use of \$800,000 for WIFA loan - expect to use \$250,000

WW SLUDGE REMOVAL

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Designated Funds	\$0.00	\$10,349.23	\$10,349.23	\$42,816.00
Sludge Removal	\$0.00	\$10,349.23	\$40,649.23	\$42,866.00
Department Totals	\$0.00	\$10,349.23	\$40,649.23	\$42,866.00
SLUDGE REMOVAL REVENUES				
Sludge Removal Revenue	\$33,859.56	\$41,023.00	\$30,300.00	\$0.00
Sludge Removal Interest	\$0.00	\$0.00	\$0.00	\$50.00
Designated Funds	\$0.00	\$10,349.00	\$10,349.23	\$42,816.00
Department Totals	\$33,859.56	\$51,372.00	\$40,649.23	\$42,866.00
<p>Sludge removal becomes part of O&M. Remaining funds will be used to track costs with new plant.</p>				

WW LINE REPLACEMENT

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Designated Funds	\$0.00	\$0.00	\$397,125.84	\$437,442.00
Operating Expenses	882.50	0.00	0.00	0.00
Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00
Engineering	\$0.00	\$0.00	\$0.00	\$0.00
Line Replacement	\$0.00	\$0.00	\$30,800.00	\$33,310.00
Line Replacement Expense	\$882.50	\$0.00	\$427,925.84	\$470,752.00
LINE REPLACEMENT REVENUE				
Line Replacement Revenue	\$34,167.83	\$41,023.00	\$30,800.00	\$33,310.00
Designated Funds	\$0.00	\$0.00	\$397,125.84	\$437,442.00
Line Replacement Revenue	\$34,167.83	\$41,023.00	\$427,925.84	\$470,752.00
\$2.50 per month is charged and accumulated for future projects				

WW LIFT STATION

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Operating Expenses	\$0.00	\$0.00	\$50.00	\$100.00
Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00
Designated Funds	\$0.00	\$52,452.00	\$52,452.89	\$52,560.00
Department Totals	\$0.00	\$52,452.00	\$52,502.89	\$52,660.00
LIFT STATION REVENUE				
Lift Station Fund Interest	\$43.22	\$0.00	\$50.00	\$100.00
Designated Funds	\$0.00	\$52,452.00	\$52,452.89	\$52,560.00
Department Totals	\$43.22	\$52,452.00	\$52,502.89	\$52,660.00

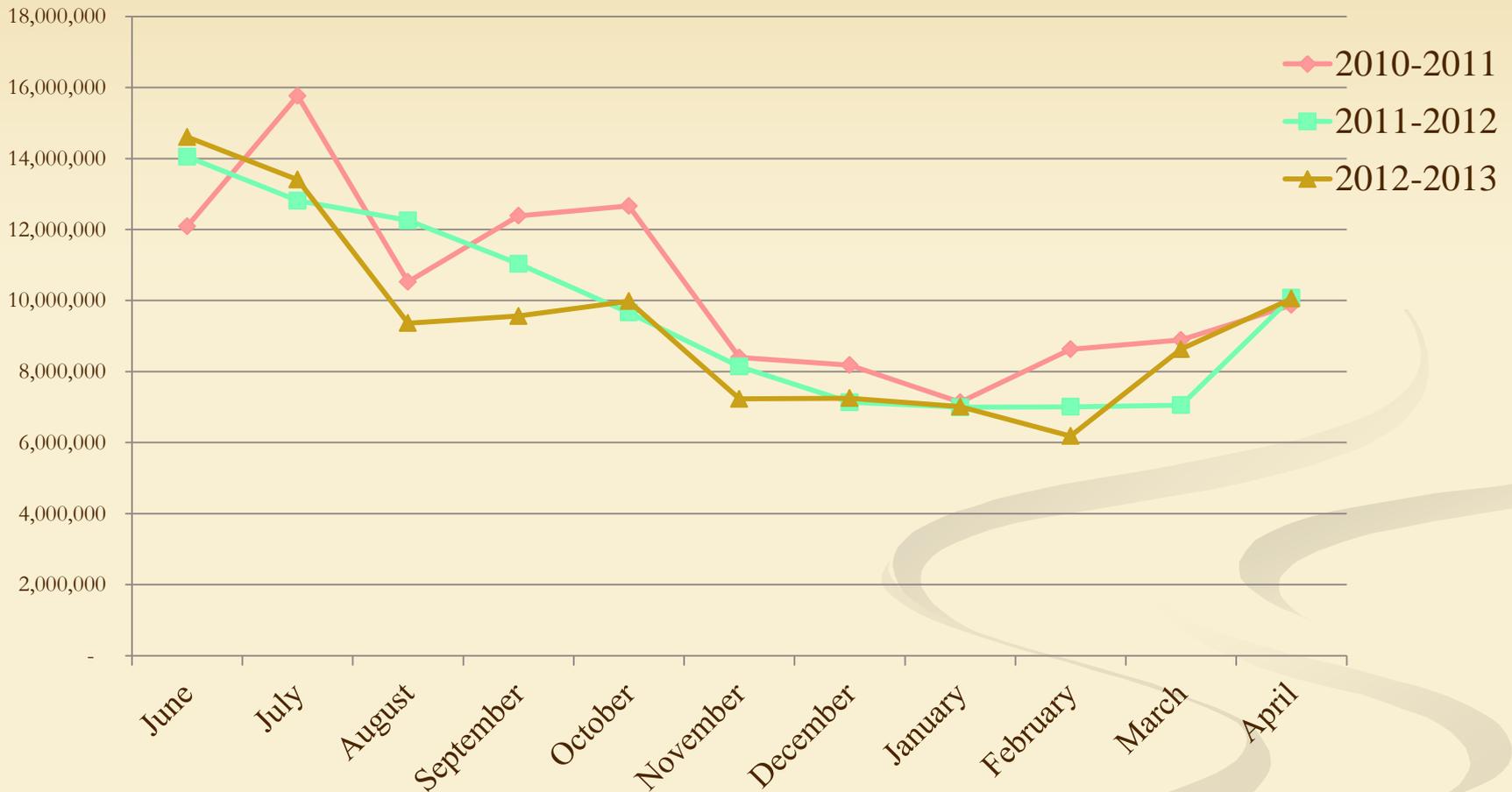
WW CAPACITY FEES

Expenditure	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
CAPACITY FEE EXPENSE				
WW Capacity Projects		\$0.00	\$50,600.00	\$50,995.00
PTM Reimbursement	\$0.00	\$0.00	\$0.00	\$40,216.00
Department Totals	\$0.00	\$0.00	\$50,600.00	\$91,211.00
CAPACITY FEE REVENUES				
WW Capacity Fees	\$0.00	\$0.00	\$50,000.00	\$90,486.00
Capacity Fee Interest	\$0.00	\$0.00	\$600.00	\$725.00
Designated Capacity Fees	\$0.00	\$0.00	\$0.00	\$0.00
Department Totals	\$0.00	\$0.00	\$50,600.00	\$91,211.00
Capacity Fee = \$5,027. Effective 2/8/2013				

WATER O&M EXPENSE

Expenditures Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Salaries	\$202,126.05	\$195,454.00	\$188,446.68	\$202,576.19
Fringes	\$92,797.81	\$100,580.00	\$92,290.34	\$107,343.11
Operating Expenses	\$55,559.71	\$56,282.00	\$74,628.00	\$78,025.00
Electric	\$82,115.66	\$77,400.00	\$79,000.00	\$80,000.00
Professional Service	\$375.00	\$800.00	\$7,700.00	\$5,200.00
Equipment	\$20,062.05	\$15,300.00	\$25,000.00	\$20,202.00
Line Repairs	\$45,830.85	\$45,000.00	\$21,850.00	\$25,000.00
Liability & Property Insuranc	\$11,994.00	\$12,350.00	\$11,500.00	\$11,500.00
Water Purchase from Cottol	\$0.00	\$300.00	\$4,000.00	\$4,000.00
ADEQ Fees	\$0.00	\$4,000.00	\$5,000.00	\$5,000.00
AIAC Obligations	\$15,498.53	\$2,000.00	\$4,000.00	\$4,000.00
Waterline Taps	\$260.00	\$300.00	\$10,000.00	\$10,000.00
Growth Premium - Type B	\$16,500.00	\$5,000.00	\$100,000.00	\$0.00
Type A Connection Fee	\$0.00	\$0.00	\$25,000.00	\$25,000.00
Depreciation - Surcharge	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00
Depreciation	\$0.00	\$50,000.00	\$135,000.00	\$35,000.00
Arsenic O&M	\$37,523.86	\$40,000.00	\$26,000.00	\$25,000.00
Reimbursement Fee to GF	\$55,800.00	\$54,541.48	\$54,541.48	\$58,884.63
Debt Service	\$477,582.50	\$472,133.00	\$467,132.50	\$466,400.00
Water O&M Expense Tot	\$1,114,026.02	\$1,171,440.48	\$1,371,089.00	\$1,203,130.93

WATER USE COMPARISON



2011-2012 Usage down 8,289,505 gallons

2012-2013 Usage down 2,954,953 gallons

Almost 10% decline in usage over two years

WATER O&M REVENUE

Revenue	2011-2012	2012-2013		2013-2014
Category	Actual	Projected	Budget	Budget
WATER OPERATIONS & MAINTENANCE REVENUE				
Water Base/Usage Fees	\$1,057,494.13	\$1,060,000.00	\$1,170,000.00	\$1,130,000.00
System Replacement Surchar	\$39,171.38	\$40,000.00	\$40,000.00	\$40,000.00
Connection Fee - Type A	\$6,800.00	\$1,650.00	\$25,000.00	\$25,000.00
Connection Fee - Type B	\$18,500.00	\$3,000.00	\$100,000.00	\$0.00
Tap Fees	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Water Purchase from Cottonv	\$40,530.45	\$25,000.00	\$10,000.00	\$15,000.00
Late Fees	\$26,220.89	\$19,500.00	\$9,090.00	\$15,000.00
Other Fees	\$15,675.90	\$14,065.48	\$11,499.30	\$9,150.00
Misc Revenue	\$1,839.55	\$8,225.00	\$500.00	\$0.93
Department Totals	\$1,206,232.30	\$1,171,440.48	\$1,376,089.30	\$1,244,150.93
Difference Revenues /Expense	\$92,206.28	\$0.00	\$5,000.30	\$41,020.00
Transfer to CIP for Twin 5s Debt		0.00	0.00	41,020.00
<p>Reflects rate increase for Twin 5s WIFA loan and decrease in revenue based upon usage. Transfer from O&M to CIP for WIFA debt service. Modified depreciation plan for 2012/2013 and 2013/2014 using MG Arsenic reimbursement for a portion of depreciation.</p>				

WATER CAPITAL IMPROVEMENT

Expenditures - Revenues	2011-2012	2012-2013		2013-2014
WATER CIP	Actual	Projected	Budget	Budget
WATER CIP EXPENSE				
Legal Services - Adjudication	\$0.00	\$0.00	\$51,008.42	\$59,909.54
Regional Water Committees - WAC	\$6,488.00	\$5,000.00	\$18,502.34	\$18,712.34
Water Resource Development Projects	\$0.00	\$0.00	\$492,999.30	\$574,907.46
2006-Series System Improvements	\$585,338.50	\$366,000.00	\$366,000.72	\$0.00
Water Conservation	\$0.00	\$0.00	\$15,207.57	\$26,205.73
Twin 5s Construction	\$0.00	\$5,500.00	\$0.00	\$0.00
Twin 5s Debt Service	\$0.00	\$0.00	\$0.00	\$41,020.00
Designated Funds-Depreciation Expense	\$0.00	\$16,000.00	\$270,000.00	\$489,000.00
General Water System Improvements	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$591,826.50	\$392,500.00	\$1,213,718.35	\$1,209,755.07
WATER CIP REVENUE				
Water Resource Development Fee	\$70,912.35	\$76,000.00	\$76,000.00	\$85,344.00
Water Conservation	\$4,432.53	\$4,500.00	\$4,500.00	\$5,334.00
Gila River Adjudication	\$7,269.33	\$7,300.00	\$7,300.00	\$8,748.00
WAC	\$5,673.62	\$5,700.00	\$5,700.00	\$5,700.00
Interest	\$366.80	\$1,230.00	\$600.00	\$980.00
Designated Funds-Depreciation	\$0.00	\$0.00	\$270,000.00	\$489,000.00
2006-Series system Improvements Interest	\$771.24	\$700.00	\$500.00	\$0.00
DF - Water Resource Development Project	\$0.00	\$0.00	\$416,499.30	\$488,763.46
DF - Gila River Adjudication	\$0.00	\$0.00	\$43,653.42	\$51,061.54
DF - Water Conservation	\$0.00	\$0.00	\$10,672.57	\$20,821.73
DF - Regional Water Committee	\$0.00	\$0.00	\$12,792.34	\$12,982.34
Twin 5s Construction	\$0.00	\$535,000.00	\$0.00	\$0.00
Transfer in from Water O&M for WIFA	\$0.00	\$0.00	\$0.00	\$41,020.00
2006-Series System Improvements -Design	\$593,961.00	\$0.00	\$365,500.72	\$0.00
Total Revenues	\$683,386.87	\$630,430.00	\$1,213,718.35	\$1,209,755.07

WATER CAPACITY FEES

WATER	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
CAPACITY FEE EXPENSE				
Water Capacity Projects	\$0.00	\$0.00	\$125,050.00	\$232,215.00
Designated Capacity Fee	\$0.00	\$0.00	\$0.00	\$4,644.00
Department Totals	\$0.00	\$0.00	\$125,050.00	\$236,859.00
CAPACITY FEE REVENUES				
Water Capacity Fees	\$0.00	\$4,664.00	\$125,000.00	\$232,200.00
Capacity Fee Interest	\$0.00	\$0.00	\$50.00	\$15.00
Designated Capacity Fees	\$0.00	\$0.00	\$0.00	\$4,644.00
Department Totals	\$0.00	\$4,664.00	\$125,050.00	\$236,859.00
Capacity Fees start at \$2,322. Effective 2/8/2013.				

CAPITAL PROJECTS FUND

Category	2011 - 2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Capital Imp Lease	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00
MPC Principal	\$24,999.99	\$25,000.00	\$25,000.00	\$30,000.00
MPC Interest	\$13,510.00	\$11,973.00	\$11,973.00	\$10,113.00
Administration Fees	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
CIP Project Expenses	\$0.00	\$1,560.00	\$600,000.00	\$600,000.00
Designated Funds	\$0.00	\$12,390.00	\$12,390.00	\$92,890.00
Total Expenses	\$39,609.99	\$52,023.00	\$650,463.00	\$734,103.00
CAPITAL PROJECTS REVENUES				
Government Agreements	\$0.00	\$0.00	\$600,000.00	\$600,000.00
Interest Income	\$6.85	\$10.00	\$0.00	\$0.00
Const Tax Transfer	\$59,290.24	\$120,000.00	\$55,000.00	\$55,000.00
Transfer from GF	\$0.00		\$0.00	\$0.00
Capital Transfer from Sanitation	\$0.00	\$0.00	\$0.00	\$0.00
Designated Funds	\$0.00	\$12,390.00	\$12,390.00	\$92,890.00
Total Revenues	\$59,297.09	\$132,400.00	\$667,390.00	\$747,890.00
Fund Balance	\$19,687.10	\$80,377.00	\$16,927.00	\$13,787.00
<p>Annual remaining Fund Balance to be budgeted for the following year before being spent. DF: Sewer Jet = \$40,000, Streetscape = \$25,000, Tuzi = \$10,000, Tapco = \$7,800, VR@C = \$10,000</p>				

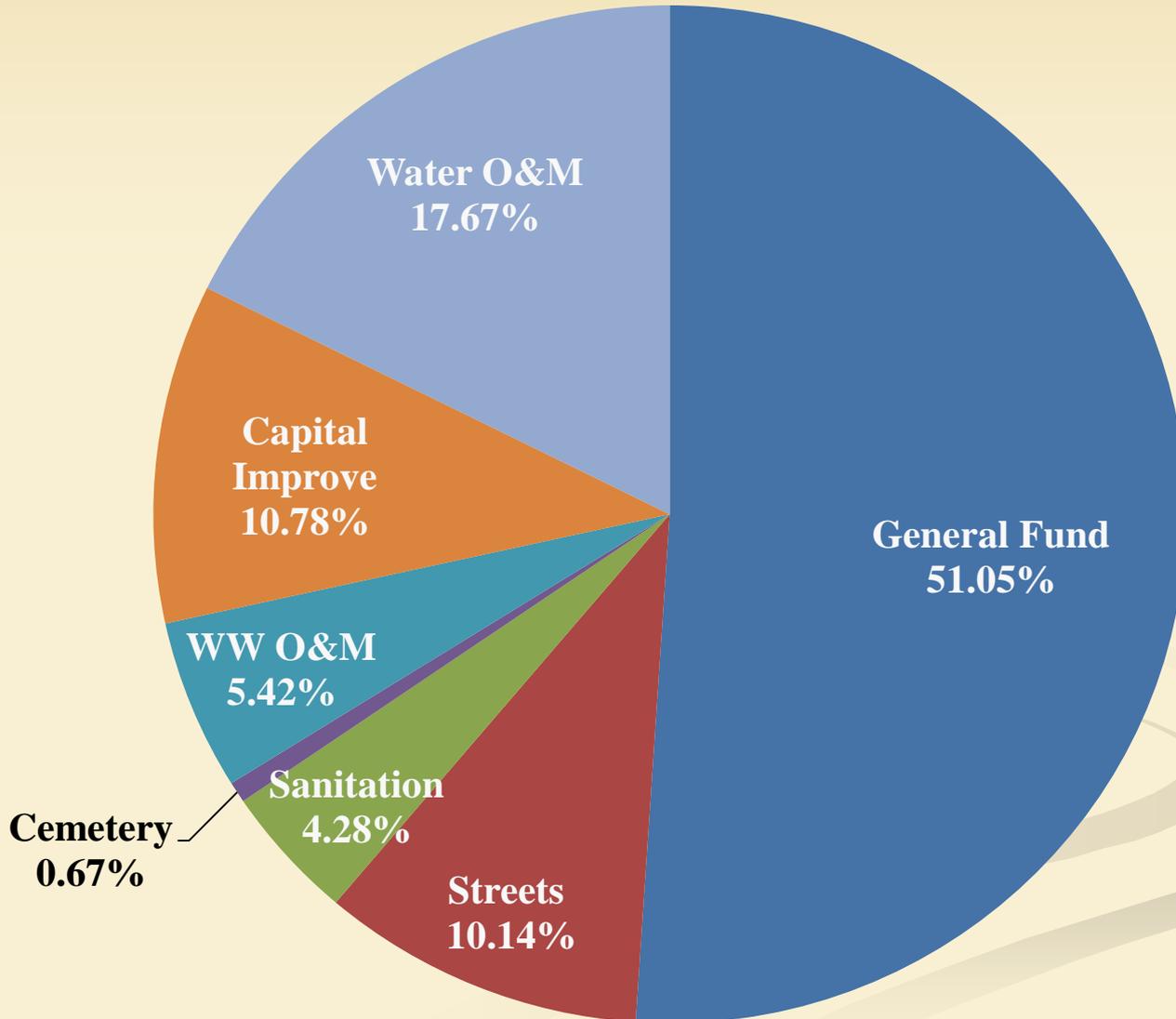
CEMETERY FUND

Expenditure Category	2011 - 2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Salaries	\$16,594.48	\$16,064.00	\$16,064.71	\$17,286.88
Fringes	\$9,267.13	\$10,002.00	\$8,903.72	\$9,760.21
Liability & Property Insurance	\$2,987.20	\$3,615.00	\$3,615.00	\$3,650.00
Operating Expenses	\$9,604.75	\$22,625.00	\$9,775.74	\$10,565.00
Administration Fee Transfer	\$3,649.08	\$3,835.92	\$3,835.92	\$4,126.21
Cemetery Expense Totals	\$42,102.64	\$56,141.92	\$42,195.08	\$45,388.30
CEMETERY REVENUES				
Lot Sales	\$18,240.00	\$7,500.00	\$15,000.00	\$15,000.00
Interment	\$11,980.00	\$19,000.00	\$7,195.09	\$9,888.30
Prepay	\$1,000.00	\$1,000.00	\$0.00	\$0.00
Interest	\$112.24	\$100.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$10,030.00	\$0.00	\$0.00
Grave Liners	\$121.64	\$5,000.00	\$4,500.00	\$5,000.00
Perpetual Care Transfer	\$0.00	\$15,500.00	\$15,500.00	\$15,500.00
Revenue Totals	\$31,453.88	\$58,130.00	\$42,195.09	\$45,388.30

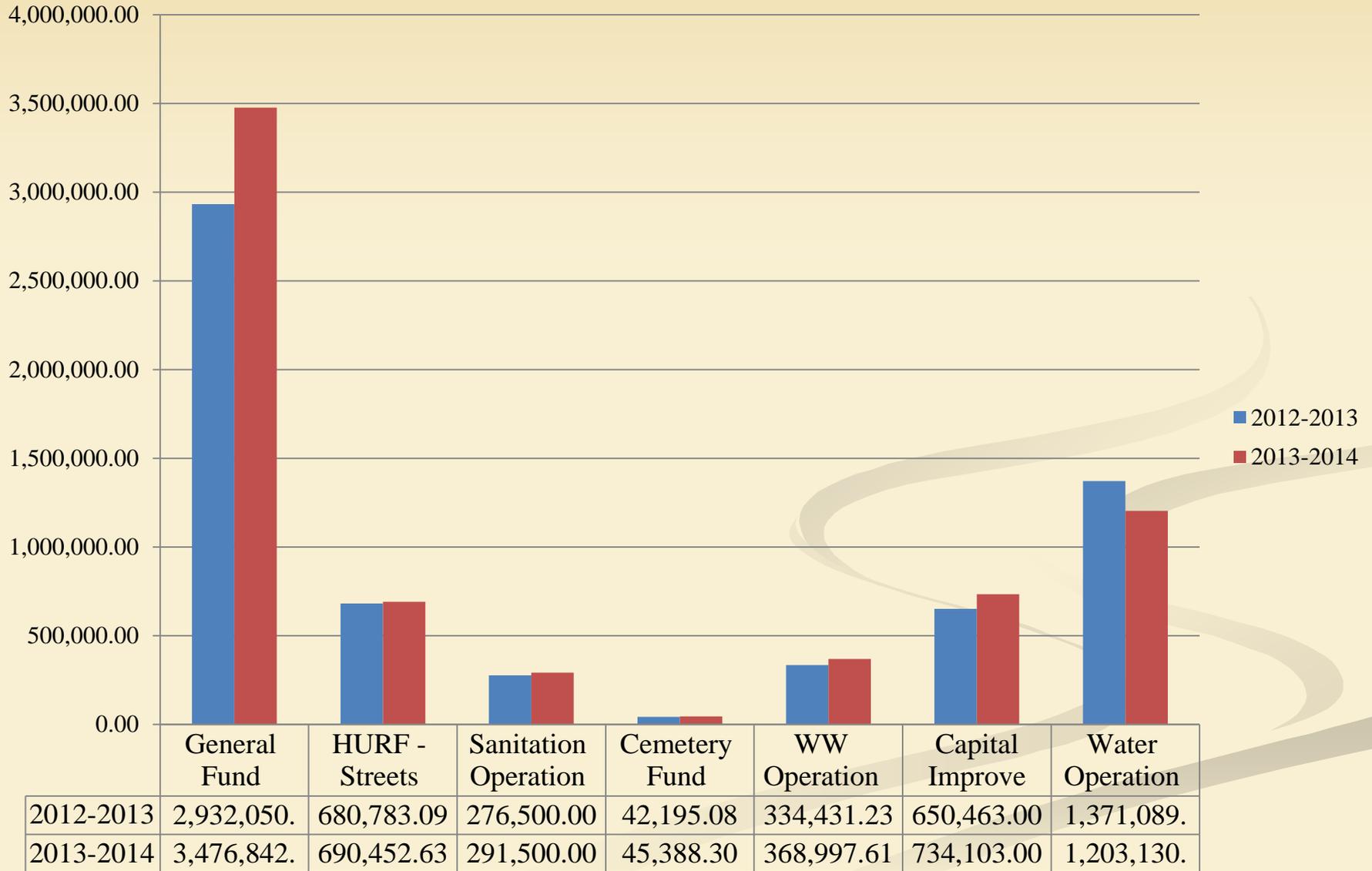
CEMETERY – PERPETUAL CARE

Expenditure	2011 - 2012	2012-2013		2013-2014
Category	Actual	Projected	Budget	Budget
PERPETUAL CARE EXPENSES				
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Topsoil Additions	\$0.00	\$0.00	\$0.00	\$0.00
Sprinkler System	\$0.00	\$0.00	\$0.00	\$0.00
Designated Funds	\$0.00	\$0.00	\$56,485.00	\$46,265.00
Transfer to Cemetery	\$0.00	\$15,500.00	\$15,500.00	\$15,500.00
Perpetual Care Expense Totals	\$0.00	\$15,500.00	\$71,985.00	\$61,765.00
PERPETUAL CARE REVENUES				
Perpetual Care Payments	\$1,900.00	\$5,000.00	\$4,500.00	\$4,500.00
Interest Income	\$0.00	\$140.00	\$0.00	\$140.00
Designated - Perpetual Care	\$0.00	\$67,485.00	\$67,485.00	\$57,125.00
Perpetual Care Revenue Totals	\$1,900.00	\$72,625.00	\$71,985.00	\$61,765.00

EXPENSE/REVENUE PERCENTAGES BY FUND



EXPENSE/REVENUE BY FUND



FUND COMPARISON BY PERCENTAGE

- General Fund = 18.58% Increase
- Streets Fund = 1.42% Increase
- Sanitation Fund = 5.42% Increase
- Cemetery Fund = 7.57% Increase
- Wastewater Operations Fund = 10.34% Increase
- Capital Improvement Fund = 12.86% Increase
- Water Operations Fund = 12.25% Decrease

DEVELOPER REIMBURSEMENT FUND

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budgeted	Budget
PTM	\$0.00	\$12,000.00	\$300,000.00	\$750,000.00
Mountain Gate	\$136,698.35	\$10,250.00	\$300,000.00	\$700,000.00
General	\$0.00	\$0.00	\$806,030.00	\$806,030.00
Department Totals	\$136,698.35	\$22,250.00	\$1,406,030.00	\$2,256,030.00
DEVELOPER REVENUE				
PTM	\$0.00	\$8,000.00	\$300,000.00	\$750,000.00
Mountain Gate	\$0.00	\$10,000.00	\$300,000.00	\$700,000.00
General	\$5,000.00	\$0.00	\$806,030.00	\$806,030.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Department Totals	\$5,000.00	\$18,000.00	\$1,406,030.00	\$2,256,030.00

COURT ENHANCEMENT FUND

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budgeted	Budget
Enhancement Expenses	\$1,088.92	\$1,000.00	\$2,856.00	\$3,106.00
Enhancement Revenues	\$1,268.92	\$1,250.39	\$2,856.00	\$3,106.00

IMPACT FEE FUND

	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budget	Budget
Civil Impact Fee Expenses	\$0.00	\$0.00	\$15,259.24	\$15,315.42
Civil Impact Fee Revenues	\$6,036.06	\$31.18	\$15,259.24	\$15,315.42
Water Impact Expenses	\$0.00	\$0.00	\$135,616.20	\$10,597.77
Water Impact Revenues	\$8,204.53	\$21.57	\$135,616.20	\$10,597.77
Wastewater Impact Expense	\$0.00	\$213,400.00	\$395,608.87	\$230,445.00
Wastewater Impact Revenue	\$19,415.00	\$98,536.15	\$395,608.87	\$230,445.00
Park Impact Expenses	\$0.00	\$0.00	\$13,780.60	\$13,833.76
Park Impact Revenues	\$2,923.68	\$28.16	\$13,780.60	\$13,833.76
Library Impact Expenses	\$0.00	\$0.00	\$2,059.89	\$2,068.10
Library Impact Revenues	\$437.45	\$4.21	\$2,059.89	\$2,068.10
Police Impact Expenses	\$0.00	\$0.00	\$3,178.43	\$3,190.93
Police Impact Revenues	\$1,322.63	\$6.50	\$3,178.43	\$3,190.93
Total Expenses	\$0.00	\$0.00	\$169,894.36	\$275,450.98
Total Revenues	\$18,924.35	\$91.62	\$169,894.36	\$275,450.98

Impact Fees deleted in 2013 - No additional revenues, only budgeting to spend designated funds previously collected.

GRANT FUND

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budgeted	Budget
School Resource Officer	\$0.00	\$5,255.00	\$0.00	\$0.00
GIITEM - Officer	\$0.00	\$28,684.00	\$0.00	\$44,013.61
Yavapai Flood Control	\$78,197.09	\$84,525.00	\$70,000.00	\$100,843.79
Safe Routes to School	\$0.00	\$20,000.00	\$350,000.00	\$350,000.00
Clarkdale Parkway	\$10,496.00	\$20,000.00	\$450,000.00	\$450,000.00
89A Sidewalks	\$0.00	\$0.00	\$0.00	\$0.00
CDBG	\$26,378.56	\$304,230.00	\$379,728.00	\$0.00
Sustainable Clarkdale	\$253,618.48	\$188,527.00	\$2,089,226.46	\$1,042,201.77
ARRA GRANTS	\$0.00	\$0.00	\$4,000,000.00	\$0.00
Library	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Energy Efficiency Block Grant	\$49,615.38	\$0.00	\$50,000.00	\$50,000.00
Broadway Park-n-Ride	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
GOER - Squad	\$0.00	\$0.00	\$35,000.00	\$35,000.00
GOHS - DUI Task Force	\$3,060.00	\$5,000.00	\$10,000.00	\$10,000.00
COPS Grant	\$0.00	\$0.00	\$0.00	\$70,000.00
Surface Transportation Program	\$0.00	\$49,000.00	\$1,200,000.00	\$1,200,000.00
Street Sign Grant	\$0.00	\$0.00	\$0.00	\$70,000.00
RICO	\$386.08	\$14,046.00	\$200,000.00	\$268,762.20
TOTAL GRANT EXPENSES	\$421,751.59	\$719,267.00	\$9,853,954.46	\$4,710,821.37
TOTAL GRANT REVENUES	\$275,970.64	\$769,379.00	\$9,912,045.46	\$4,710,821.37

DONATIONS

Expenditure Category	2011-2012	2012-2013		2013-2014
	Actual	Projected	Budgeted	Budget
Donation Expenses				
General	0.00	5,300.00	507,422.33	506,191.99
Parks & Recreation	\$21,335.62	\$3,380.00	\$138,127.90	\$57,498.38
Police Department	\$5,450.65	\$0.00	\$21,705.60	\$20,396.54
Library Donations	\$1,067.81	\$200.00	\$10,682.12	\$12,800.55
Yavapai-Apache Nation	\$0.00	\$13,750.00	\$25,000.00	\$26,000.00
Expense Totals	\$27,854.08	\$22,630.00	\$702,937.95	\$622,887.46
Donation Revenues				
General	0.00	8,341.00	507,422.33	506,191.99
Parks & Recreation	\$9,824.02	\$3,905.00	\$138,127.90	\$57,498.38
Police Department	\$3,676.73	\$4,700.00	\$21,705.60	\$20,396.54
Library Donations	\$2,000.62	\$2,500.00	\$10,682.12	\$12,800.55
Yavapai-Apache Nation	\$0.00	\$13,750.00	\$25,000.00	\$26,000.00
Revenue Totals	15,501.37	\$33,196.00	\$702,937.95	\$622,887.46

QUESTIONS

??????????

The background features several light gray, wavy, horizontal lines that sweep across the lower right portion of the slide, creating a sense of movement and depth.