

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 3,498,988	\$ 2,532,371	\$ 382,027	Primary: \$ 438,220	\$ 3,114,485	\$	\$	\$ 204,407	\$ 145,600	\$ 3,993,519	\$ 3,993,519
2. Special Revenue Funds	12,005,675	1,406,991	1,154,002	Secondary:	6,876,260			90,680	43,774	8,077,078	6,077,078
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	650,483	67,020	67,020		600,000			66,000		722,020	722,020
7. Permanent Funds	56,485	15,600	57,125		4,640				15,500	46,265	46,265
8. Enterprise Funds Available	10,972,296	8,211,877	2,722,517		3,220,313	1,670,000		15,500	160,632	7,467,698	7,467,697
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	10,972,296	8,211,877	2,722,517		3,220,313	1,670,000		15,500	160,632	7,467,698	7,467,697
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 27,181,906	\$ 12,233,760	\$ 4,382,690	\$ 438,220	\$ 13,815,668	\$ 1,670,000	\$	\$ 366,507	\$ 366,506	\$ 20,306,679	\$ 20,306,579

Schedule B Schedule C Schedule D Schedule D Schedule D Schedule E

EXPENDITURE LIMITATION COMPARISON

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

	2013	2014
1. Budgeted expenditures/expenses	\$ 27,181,906	\$ 20,306,579
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	27,181,906	20,306,579
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 27,181,906	\$ 20,306,579
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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

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

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

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 448,486	\$ 461,666
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ 412,391	\$ 438,220
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 412,391	\$ 438,220
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 397,426	
(2) Prior years' levies	11,692	
(3) Total primary property taxes	\$ 409,118	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ 409,118	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.3333	1.6000
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	1.3333	1.6000
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>zero</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.

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 885,000	\$ 1,120,000	\$ 961,000
Public Safety Sales Tax			
Licenses and permits			
Business & Home Occupational Licenses	6,500	7,000	7,000
Building Permits	20,000	22,000	40,000
General Planning and Zoning	500	2,000	500
Intergovernmental			
County Motor Vehicle Licenses	208,500	208,500	208,900
Yavapai County Library District	30,613	30,613	31,000
State Sales Tax Revenue Sharing	335,740	335,740	346,932
State Income Tax Revenue Sharing	418,462	418,462	457,082
Charges for services			
Facilities Rentals	3,000	8,800	5,500
Animal Control	1,500	1,500	1,500
Museum Utility Reimbursement	1,700	2,300	2,000
Police Special Project Reimbursement		350	
Parks & Recreation Revenue			
Fines and forfeits			
Magistrate Court Fines	20,000	20,000	23,000
Forfeitures and Auctions	25,000		25,000
Interest on Investments			
LGIP Interest	300	800	400
Wells Fargo Interest		50	500
Donations			
Library	7,000	2,500	7,000
Parkss & Recreation	95,800	4,905	15,900
Police	19,700	4,700	16,700
Yavapai Apache Nation	25,000	13,750	12,250
Other Donations	500,000	8,341	500,000
Miscellaneous			
Franchise Royalties	90,000	90,000	90,000
Miscellaneous Revenue	10,404	5,815	9,801
Development & Growth	100,000		100,000
Insurance Dividends		1,100	
Excise Tax Refunds	3,000	2,200	2,500
Contingency Revenue	50,000		250,000
Total General Fund	\$ 2,857,719	\$ 2,311,426	\$ 3,114,465

* 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.

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User - Streets	\$ 282,000	\$ 282,000	\$ 283,220
Interest	500	625	350
Equipment Rental Fees	9,500	3,000	6,500
Total Highway User Revenue Fund	\$ 292,000	\$ 285,625	\$ 290,070
Other Special Revenue Funds			
Developer Reimbursables	\$ 1,100,030	\$ 312,200	\$ 1,950,000
CDBG	379,728	304,230	
Grant Fund	5,487,470	468,268	4,633,300
ARRA Grants	4,000,000		
Impact Fee Fund			380
Court Enhancement Fund		1,250	2,500
Total Other Special Revenue Funds	\$ 10,967,228	\$ 1,084,698	\$ 6,586,180
Total Special Revenue Funds	\$ 11,259,228	\$ 1,370,323	\$ 6,876,250
CAPITAL PROJECTS FUNDS			
CIP	\$ 583,073	120,010	600,000
Total Capital Projects Funds	\$ 583,073	\$ 120,010	\$ 600,000
PERMANENT FUNDS			
Cemetery Perpetual Care	4,500	5,140	4,640
Total Permanent Funds	\$ 4,500	\$ 5,140	\$ 4,640
ENTERPRISE FUNDS			
Water			
Customer Usage and Account Fees	\$ 1,241,089	\$ 1,174,135	\$ 1,208,551
Conneciton Fees - Type A	25,000	2,150	25,000
Connection Fees - Type B	100,000	3,000	
Tap Fees	10,000		10,000
Water Capacity Fee	125,050	4,664	232,215
Water Resource Development	76,000	76,000	85,344
Water Conservation	4,500	4,500	5,334
Gila River Adjudication	7,300	7,300	8,748
Water Advisory Committee	5,700	5,700	5,700
Investment Interest	1,100	1,930	1,580
Water Fund Revenue Total	\$ 1,595,739	\$ 1,279,379	\$ 1,582,472
Wastewater			
Wastewater O&M Revenue	\$ 476,977	\$ 396,556	\$ 505,892
Wastewater Sludge Removal	30,300	41,073	50
Wastewater Line Replacement Revenue	30,800	41,023	33,310
Wastewater Development Project Revenue	50,600		
WW Plant & Equipment Improvements	4,577,600	4,500,000	685,640
WW Reserve Fund			
WW Capacity Fees			91,211
Wastewater Lift Station	50	107	100
Wastewater Fund Revenue Total	\$ 5,166,327	\$ 4,978,759	\$ 1,316,203
Cemetery			
Lot Sales, Intermments, Dome Sales	\$ 26,695	\$ 42,430	\$ 29,888
Prepaid Revenue			
Investment Interest		110	
Cemetery Fund Revenue Total	\$ 26,695	\$ 42,540	\$ 29,888
Sanitation			
Sanitation User Fees	\$ 276,500	\$ 280,500	\$ 291,500
Interest Income	23	250	250
Sanitation Fund Revenue Total	\$ 276,523	\$ 280,750	\$ 291,750
Total Enterprise Funds	\$ 7,065,284	\$ 6,581,567	\$ 3,220,313
TOTAL ALL FUNDS	\$ 21,769,804	\$ 10,388,466	\$ 13,815,668

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2014	2014	2014	2014
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund to Streets Fund	\$	\$	\$	\$ 90,600
General Fund to CIP Fund				55,000
Water Fund Admin Fee Transfer			58,273	
Wastewater Fund Admin Fee Transfer			33,545	
Street Fund Admin Fee Transfer			34,606	
Cemetery Fund Admin Fee Transfer			4,126	
Grants Fund Admin Fee Transfer			9,168	
Sanitation Fund Admin Fee Transfer			24,688	
Sanitation Fund Transfer to GF for Streets			40,000	
Total General Fund	\$	\$	\$ 204,407	\$ 145,600
SPECIAL REVENUE FUNDS				
Street Fund from General Fund	\$	\$	\$ 90,600	\$
Street Fund Admin Fee Transfer to GF				34,606
Grants Fund Admin Fee Transfer to GF				9,168
Street Fund from Sanitation Fund				
Total Special Revenue Funds	\$	\$	\$ 90,600	\$ 43,774
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
General Fund Transfer to CIP Fund	\$	\$	\$ 55,000	\$
Total Capital Projects Funds	\$	\$	\$ 55,000	\$
PERMANENT FUNDS				
Perpetual Care Transfer to Cemetery Fund	\$	\$	\$	\$ 15,500
Total Permanent Funds	\$	\$	\$	\$ 15,500
ENTERPRISE FUNDS				
Water Fund Admin Fee Transfer to GF	\$	\$	\$	\$ 58,273
WW Fund Admin Fee Transfer to GF				33,545
Water O&M Transfer to Water P&E				
Water P&E from Water O&M				
WW OM transfer to WW P&E				
WW P&E transfer from WW O&M				
Cemetery Fund Admin Fee Transfer to GF				4,126
Sanitation Fund Admin Fee Transfer to GF				24,688
Sanitation Fund Transfer to GF for Streets				40,000
Cemetery Fund from Perpetual Care Fund			15,500	
Sanitation Fund to Streets				
WW Plant & Equipment Improvement	1,020,000			
Water Equipment Improvement	650,000			
Total Enterprise Funds	\$ 1,670,000	\$	\$ 15,500	\$ 160,632
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,670,000	\$	\$ 365,507	\$ 365,506

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Contingency	\$ 352,441	\$	\$ 34,000	\$ 715,290
Administration	244,507		248,940	273,672
Town Clerk	95,376		92,991	101,702
Human Resources	62,340		55,638	64,887
Town Wide Services	292,561		351,534	352,471
Library	61,739		63,933	61,203
Community Development	270,473		295,177	331,837
Community Services	108,962		110,085	117,719
Parks & Recreation	12,950		12,725	14,050
Court	96,322		74,701	85,179
Police	811,197		782,155	812,478
Public Works	385,182		387,862	440,143
Donations	702,938		22,630	622,887
Total General Fund	\$ 3,496,988	\$	\$ 2,532,371	\$ 3,993,519
SPECIAL REVENUE FUNDS				
Streets	\$ 643,056	\$	\$ 646,355	\$ 636,042
Development Reimbursement	1,406,030		36,250	2,256,030
CDBG	378,728		304,230	
Grants	5,540,727		418,156	4,701,654
ARRA Grants	4,000,000			
Court Enhancement Fund	2,856		2,000	2,500
Impact Fee Fund	34,278			480,852
Total Special Revenue Funds	\$ 12,005,675	\$	\$ 1,406,991	\$ 8,077,078
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 650,463	\$	\$ 67,020	\$ 722,020
Total Capital Projects Funds	\$ 650,463	\$	\$ 67,020	\$ 722,020
PERMANENT FUNDS				
Cemetery Perpetual Care	\$ 56,485	\$	\$ 15,500	\$ 46,265
Total Permanent Funds	\$ 56,485	\$	\$ 15,500	\$ 46,265
ENTERPRISE FUNDS				
Wastewater O&M	\$ 304,030	\$	\$ 340,004	\$ 335,453
Wastewater Sludge Removal	40,649		10,349	42,866
Wastewater Line Replacement	427,926		2,320	470,752
Wastewater Development Project	395,609		8,000	
WW Plant & Equipment Improve	6,708,345		5,155,705	2,598,596
Wastewater Reserve Fund				70,755
WW Capacity Fees				91,211
Wastewater Lift Station	52,503			52,660
Total Wastewater Funds	\$ 7,929,062	\$	\$ 5,516,378	\$ 3,662,293
Water O&M	\$ 1,321,548	\$	\$ 1,179,520	\$ 1,144,858
Water Capital Improvement	1,213,718		1,154,000	2,059,755
Water Capacity Fee	135,606			236,859
Total Water Fund	\$ 2,670,872	\$	\$ 2,333,520	\$ 3,441,472
Sanitation	\$ 334,002	\$	\$ 306,704	\$ 322,670
Total Sanitation Fund	\$ 334,002	\$	\$ 306,704	\$ 322,670
Cemetery	\$ 38,359	\$	\$ 55,275	\$ 41,262
Total Cemetery Fund	\$ 38,359	\$	\$ 55,275	\$ 41,262
Total Enterprise Funds	\$ 10,972,295	\$	\$ 8,211,877	\$ 7,467,697
Internal Service Funds				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 27,181,906	\$	\$ 12,233,760	\$ 20,306,579

* 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.

TOWN OF CLARKDALE- FINAL ADOPTED BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	28	\$ 1,186,153	\$ 183,934	\$ 268,040	\$ 88,985	\$ 1,727,112
SPECIAL REVENUE FUNDS						
Streets Fund	2	\$ 105,876	\$ 12,218	\$ 25,797	\$ 40,147	\$ 184,038
Grants Fund	1	63,210	12,043	13,566	3,080	91,879
Total Special Revenue Funds	3	\$ 169,086	\$ 24,261	\$ 39,363	\$ 43,207	\$ 275,917
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater Fund	3	\$ 114,528	\$ 13,217	\$ 27,122	\$ 15,808	\$ 170,675
Sanitation Fund (Shared Cemetery)	1	15,694	1,811	3,868	35	21,408
Cemetery Fund		17,287	1,995	6,443		25,725
Water Fund	4	198,891	22,929	49,577	19,401	290,598
Total Enterprise Funds	8	\$ 330,506	\$ 38,141	\$ 83,142	\$ 35,209	\$ 486,998
TOTAL ALL FUNDS	39	\$ 1,685,745	\$ 246,336	\$ 390,545	\$ 167,401	\$ 2,490,027