

TOWN OF CLARKDALE FINAL BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015		Adopted/Adjusted Budgeted Expenditures/Expenses*							
2015	E	4,066,312	6,510,803	0	696,657	41,004	6,043,985	0	17,358,761
2015		Actual Expenditures/Expenses**							
2015	E	2,856,047	699,534	0	59,659	0	1,821,427	0	5,436,667
2016		Fund Balance/Net Position at July 1***							
2016		309,287	901,399		37,297	40,569	2,509,022		3,797,574
2016	B	490,000							490,000
2016	B								0
2016		Estimated Revenues Other than Property Taxes							
2016	C	3,292,696	5,299,935	0	660,000	4,550	3,175,704	0	12,432,885
2016	D	0	0	0	0	0	0	0	0
2016	D	0	0	0	0	0	0	0	0
2016	D	208,366	91,221	0	51,500	0	270,005	0	619,092
2016	D	142,721	44,179	0	0	15,000	417,192	0	619,092
2016		Reduction for Amounts Not Available:							
2016									0
2016		LESS: Amounts for Future Debt Retirement:							
2016									0
2016									0
2016									0
2016		Total Financial Resources Available							
2016		4,155,629	6,248,376	0	748,797	30,119	5,537,539	0	16,720,460
2016	E	4,155,629	6,248,376	0	748,797	30,119	5,537,539	0	16,720,460

EXPENDITURE LIMITATION COMPARISON

	2015	2016	
1. Budgeted expenditures/expenses	\$ 17,358,761	\$ 16,720,460	Changed by %
2. Add/subtract: estimated net reconciling items			-3.68%
3. Budgeted expenditures/expenses adjusted for reconciling items	17,358,761	16,720,460	
4. Less: estimated exclusions			Changed by \$
5. Amount subject to the expenditure limitation	\$ 17,358,761	\$ 16,720,460	-\$638,301
6. EEC expenditure limitation	\$	\$	

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

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

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

*** Amounts on this line represent 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 BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 475,058	\$ 490,546
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	\$ 442,083	\$ 490,000
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 442,083	\$ 490,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 416,434	
(2) Prior years' levies	15,292	
(3) Total primary property taxes	\$ 431,727	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 431,727	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.5739	1.7165
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.5739	1.7165
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 BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 928,000	\$ 850,000	\$ 963,705
Licenses and permits			
Business & Home Occupational Licenses	7,000	6,100	6,675
Building permits	43,000	53,000	46,000
General Planning and Zoning	1,500	2,330	1,000
Right-of-Way Permits			2,000
Liquor Licenses		750	100
Special Event Permit		150	100
Intergovernmental			
County Motor Vehicle Licenses	221,610	221,610	237,937
Yavapai County Library District	34,352	34,090	34,000
State Sales Tax Revenue Sharing	362,794	362,794	383,571
State Income Tax Revenue Sharing	495,938	495,938	493,278
Charges for services			
Facilities Rentals	8,800	12,500	9,000
Animal Control	1,500	1,500	1,500
Museum Utility Reimbursement	2,000	2,000	2,000
Police Special Project Reimbursement		165	
Facility Ambassador Reimbursements	11,195	700	11,195
Verde River Outfitters Fees	40,000	40,265	39,135
Verde River Day Use Fees		5,290	5,000
Reimbursement - Court Appointed Attorney		700	800
Fines and forfeits			
Magistrate Court Fines	20,000	30,100	25,650
Forfeitures and Auctions	25,000		25,000
Interest on Investments			
LGIP Interest	200	425	200
Wells Fargo Interest	250	150	250
Donations			
Library	7,000	3,600	7,000
Parks & Recreation	15,900	6,794	15,900
Police	16,700	5,610	16,700
Yavapai Apache Nation	12,250	16,875	12,250
Other Donations	505,000	320	505,000
Miscellaneous			
Franchise Royalties	90,000	93,600	92,000
Miscellaneous Revenue	5,467	7,781	3,000
Development & Growth	100,000		100,000
Excise Tax Refunds	2,740	2,775	2,750
Contingency Revenue	250,000		250,000
Total General Fund	\$ 3,208,196	\$ 2,257,912	\$ 3,292,696
SPECIAL REVENUE FUNDS			
Highway User - Streets	\$ 299,054	\$ 299,053	\$ 313,102
Interest	549	1,025	500
Miscellaneous			
Total Highway User Revenue Fund	\$ 299,603	\$ 300,078	\$ 313,602

TOWN OF CLARKDALE FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Other Special Revenue Funds			
Developer Reimbursables	\$ 800,000	\$ 3,500	\$ 800,000
CDBG	264,049		264,000
Grant Fund	4,098,872	208,115	3,919,453
Impact Fee Fund	380	455	380
Court Reimbursement Fund	2,500	2,500	2,500
Total Other Special Revenue Funds	\$ 5,165,801	\$ 214,570	\$ 4,986,333
Total Special Revenue Funds	\$ 5,465,404	\$ 514,648	\$ 5,299,935
CAPITAL PROJECTS FUNDS			
CIP	\$ 600,000		\$ 660,000
	\$ 600,000		\$ 660,000
Total Capital Projects Funds	\$ 600,000		\$ 660,000
PERMANENT FUNDS			
Cemetery Perpetual Care	\$ 4,640	\$ 6,250	\$ 4,550
	\$ 4,640	\$ 6,250	\$ 4,550
Total Permanent Funds	\$ 4,640	\$ 6,250	\$ 4,550
ENTERPRISE FUNDS			
Water			
Customer Usage and Account Fees	\$ 1,330,950	\$ 1,278,600	\$ 1,331,353
Connection Fees - Type A	15,000	5,000	15,000
Tap Fees	1,000		1,000
Water Capacity Fee	69,660	34,830	69,860
Water Resource Development Fee	85,344	72,572	85,344
Water Conservation	5,334	4,535	5,334
Adjudication & Settlements	8,748	7,438	8,748
Regional Water Projects	5,700	6,688	5,700
Twin Fives Construction WIFA Reimbursement			
Investment Interest	1,670	2,868	1,805
Water Fund Revenue Total	\$ 1,523,406	\$ 1,412,531	\$ 1,524,144
Wastewater			
Wastewater O&M Revenue	\$ 554,700	\$ 555,532	\$ 605,110
Wastewater Sludge Removal	50	24	20
Wastewater Line Replacement Revenue	32,000	31,876	32,000
WW Plant & Equipment Improvements	668,140	663,640	668,140
WW Capacity Fees	25,235	10,078	25,235
WW Lift Station	130	93	130
Wastewater Fund Revenue Total	\$ 1,280,255	\$ 1,261,243	\$ 1,330,635
Cemetery			
Lot Sales, Internments, Dome Sales	\$ 30,100	\$ 30,470	\$ 27,675
Cemetery Fund Revenue Total	\$ 30,100	\$ 30,470	\$ 27,675
Sanitation			
Sanitation User Fees	\$ 293,000	\$ 293,000	\$ 293,000
Interest Income	250	250	250
Sanitation Fund Revenue Total	\$ 293,250	\$ 293,250	\$ 293,250
Total Enterprise Funds	\$ 3,127,011	\$ 2,997,494	\$ 3,175,704
TOTAL ALL FUNDS	\$ 12,405,251	\$ 5,776,304	\$ 12,432,885

* 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 BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund to Streets Fund - Tax	\$	\$	\$	\$ 91,221
General Fund to CIP Fund				
General Fund to CIP Fund - Const. Tax				51,500
Water Fund Admin Fee Transfer			56,111	
Wastewater Fund Admin Fee Transfer			36,112	
Street Fund Admin Fee Transfer			36,802	
Cemetery Fund Admin Fee Transfer			3,880	
Grants Fund Admin Fee Transfer			7,377	
Sanitation Fund Admin Fee Transfer			26,084	
Sanitation Fund Transfer to GF for Streets			40,000	
Total General Fund	\$	\$	\$ 206,366	\$ 142,721
SPECIAL REVENUE FUNDS				
Street Fund from General Fund	\$	\$	\$ 91,221	\$
Street Fund Admin Fee Transfer to GF				36,802
Grants Fund Admin Fee Transfer to GF				7,377
Total Special Revenue Funds	\$	\$	\$ 91,221	\$ 44,179
CAPITAL PROJECTS FUNDS				
General Fund to CIP Fund	\$	\$	\$	\$
General Fund to CIP - Const. Tax			51,500	
Total Capital Projects Funds	\$	\$	\$ 51,500	\$
PERMANENT FUNDS				
Perpetual Care to Cemetery Fund	\$	\$	\$	\$ 15,000
Total Permanent Funds	\$	\$	\$	\$ 15,000
ENTERPRISE FUNDS				
Water Fund Admin Fee to GF	\$	\$	\$	\$ 56,111
Water O&M to Water P&E (DS)				51,925
Water P&E from Water O&M(DS)			51,925	
WW Fund Admin Fee to GF				36,112
WW O&M to WW P&E (DS)				203,080
WW P&E from WW O&M (DS)			203,080	
Cemetery Admin Fee to GF				3,880
Cemetery from Perpetual Care			15,000	
Sanitation Admin Fee to GF				26,084
Sanitation Fund to GF for Streets				40,000
Total Enterprise Funds	\$	\$	\$ 270,005	\$ 417,192
TOTAL ALL FUNDS	\$	\$	\$ 619,092	\$ 619,092

TOWN OF CLARKDALE FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Contingency	\$ 722,583	\$	\$ 124,646	\$ 689,291
Administration	276,942	1,800	278,734	279,072
Town Clerk	107,667	6,300	113,967	102,155
Human Resources	60,103	(2,000)	56,373	52,791
Town Wide Services	302,276	(36,060)	265,130	289,573
Library	73,322		69,812	72,419
Community Development	365,905	(4,000)	360,235	379,394
Community Services	119,625		118,684	118,607
Parks & Recreation	51,300	(44,500)	6,430	9,900
Court	82,759		81,939	84,411
Police	837,453	37,860	886,396	937,666
Verde River RAPS		40,000	40,265	44,135
Public Works	437,215	600	437,377	451,597
Donations	629,162		16,059	644,619
Total General Fund	\$ 4,066,312	\$	\$ 2,856,047	\$ 4,155,629
SPECIAL REVENUE FUNDS				
Streets	\$ 577,543	\$	\$ 329,313	\$ 573,808
Development Reimbursement	1,106,030		2,500	1,106,030
CDBG	264,049		80	264,000
Grants	4,280,348		358,141	4,027,987
Court Enhancement Fund	3,400			5,760
Impact Fee Fund	279,433		9,500	270,791
Total Special Revenue Funds	\$ 6,510,803	\$	\$ 699,534	\$ 6,248,376
CAPITAL PROJECTS FUNDS				
Capital Projects fund	\$ 696,657	\$	\$ 59,659	\$ 748,797
Total Capital Projects Funds	\$ 696,657	\$	\$ 59,659	\$ 748,797
PERMANENT FUNDS				
Cemetery Perpetual Care	\$ 41,004	\$	\$	\$ 30,119
Total Permanent Funds	\$ 41,004	\$	\$	\$ 30,119
ENTERPRISE FUNDS				
Wastewater Fund				
Wastewater O&M	\$ 348,233	\$	\$ 357,418	\$ 365,918
Wastewater Sludge Removal	15,587		6,024	5,185
Wastewater Line Replacement	490,023		4,505	522,279
WW Plant & Equipment Improve	2,126,329		1,453,480	1,488,850
WW Capacity Fees	35,307			50,412
WW Lift Station	52,820			52,910
Total Wastewater Fund	\$ 3,068,299	\$	\$ 1,821,427	\$ 2,485,554
Water Fund				
Water O&M	\$ 1,240,039	\$	\$ 1,240,039	\$ 1,239,966
Water Capital Improvement	1,296,298		97,725	1,367,291
Water Capacity Fee	92,933			125,712
Total Water Fund	\$ 2,629,270	\$	\$ 1,337,764	\$ 2,732,968
Sanitation Fund				
Sanitation	305,416		292,077	280,221
Total Sanitation Fund	\$ 305,416	\$	\$ 292,077	\$ 280,221
Cemetery Fund				
Cemetery	41,000		43,287	38,795
Total Cemetery Fund	\$ 41,000	\$	\$ 43,287	\$ 38,795
TOTAL ENTERPRISE FUNDS	\$ 6,043,985	\$	\$ 3,494,555	\$ 5,537,539
TOTAL ALL FUNDS	\$ 17,358,761	\$	\$ 7,109,794	\$ 16,720,460

* 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 BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	29	\$ 1,378,725	\$ 203,006	\$ 324,659	\$ 29,320	\$ 1,935,710
SPECIAL REVENUE FUNDS						
Streets	2	\$ 104,116	\$ 11,942	\$ 32,172	\$ 16,263	\$ 164,493
Grants	1	78,077	18,745	26,419	5,360	128,601
Total Special Revenue Funds	3	\$ 182,193	\$ 30,687	\$ 58,591	\$ 21,623	\$ 293,094
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	3	\$ 106,276	\$ 12,190	\$ 28,373	\$ 8,021	\$ 154,860
Sanitation(Shared with Cemetry)	1	21,236	2,436	8,547	47	32,266
Cemetry		15,343	1,760	6,410		23,513
Water	4	192,476	22,077	53,070	8,434	276,057
Total Enterprise Funds	8	\$ 335,331	\$ 38,463	\$ 96,400	\$ 16,502	\$ 486,696
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	40	\$ 1,896,249	\$ 272,156	\$ 479,650	\$ 67,445	\$ 2,715,500