

TOWN OF CLARKDALE FINAL BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

Fiscal Year	S c h	Streets, Grants Developer Impact Fees, CDBG Court Enhancement				Capital Projects		Perpetual Care		Water Wastewater Sanitation Cemetery	Total All Funds	
		General Fund Donations	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,155,629	6,248,376	0	748,707	30,119	5,537,539	0	16,720,460		
2016	Actual Expenditures/Expenses**	E	3,225,027	1,868,280	0	132,777	9,000	3,250,445	0	8,485,529		
2017	Fund Balance/Net Position at July 1***		318,530	646,005		24,817	45,700	2,485,636		3,520,847	Designate	
2017	Primary Property Tax Levy	B	505,000							505,000	Schedule	
2017	Secondary Property Tax Levy	B								0		
2017	Estimated Revenues Other than Property Taxes	C	3,400,221	4,308,197	0	615,000	4,550	5,079,036	0	13,407,005	Schedule	
2017	Other Financing Sources	D	0	0	0	0	0	2,372,000	0	2,372,000		
2017	Other Financing (Uses)	D	0	0	0	0	0	2,372,000	0	2,372,000		
2017	Interfund Transfers In	D	183,631	91,221	0	51,600	0	811,072	0	1,117,423	Schedule	
2017	Interfund Transfers (Out)	D	142,721	43,627	0	0	21,200	908,877	0	1,117,424	Schedule	
2017	Reduction for Amounts Not Available:											
	LESS: Amounts for Future Debt Retirement:									0		
										0		
										0		
2017	Total Financial Resources Available		4,244,861	5,001,885	0	691,317	20,119	7,465,888	0	17,432,850		
2017	Budgeted Expenditures/Expenses	E	4,244,861	5,001,885	0	691,317	20,119	7,465,888	0	17,432,850	Schedule	

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 expenditure limitation

	2016	2017	
1.	\$ 16,720,460	\$ 17,432,850	Changed by % 4.26%
2.	16,720,460	17,432,850	
3.	\$ 16,720,460	\$ 17,432,850	Changed by \$ \$712,390
4.	\$	\$	

□

- * 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 2017

	2016	2017
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 490,546	\$ 505,479
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	\$ 490,000	\$ 505,000
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 490,000	\$ 505,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 474,417	
(2) Prior years' levies	18,753	
(3) Total primary property taxes	\$ 493,169	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 493,169	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.7165	1.7316
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.7165	1.7316
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating zero 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 963,705	\$ 870,000	\$ 963,705
Licenses and permits			
Business & Home Occupational Licenses	6,675	6,675	6,500
Building permits	46,000	60,300	50,000
General Planning and Zoning	1,000	3,900	1,500
Right-of-Way & Grading Permits	2,000		3,100
Liquor Licenses	100	900	500
Special Event Permit	100	400	150
Intergovernmental			
County Motor Vehicle Licenses	237,937	245,000	247,825
Yavapai County Library District	34,000	34,000	34,611
State Sales Tax Revenue Sharing	383,571	383,571	391,306
State Income Tax Revenue Sharing	493,278	493,278	518,993
Charges for services			
Facilities Rentals	9,000	16,000	13,500
Animal Control	1,500	2,700	2,500
Museum Utility Reimbursement	2,000	2,200	2,400
Police Special Project Reimbursement		500	
Facility Ambassador Reimbursements	11,195		
Verde River Outfitters Fees	39,135	6,000	38,000
Verde River Day Use Fees	5,000	6,600	5,479
Reimbursement - Court Appointed Attorney	800	1,800	1,000
Fines and forfeits			
Magistrate Court Fines	25,650	30,000	40,000
Forfeitures and Auctions	25,000		25,000
Interest on investments			
LGIP Interest	200	1,165	400
Wells Fargo Interest	250	100	100
Donations			
Library	7,000	7,000	7,000
Parks & Recreation	15,900	15,900	19,100
Police	16,700	16,700	16,900
Yavapai Apache Nation	12,250	20,250	22,000
Other Donations	505,000	2,000	530,000
Miscellaneous			
Franchise Royalties	92,000	92,000	92,000
Miscellaneous Revenue	3,000	8,500	3,901
Development & Growth	100,000		100,000
SRO Reimbursement			10,000
Excise Tax Refunds	2,750	2,750	2,750
Contingency Revenue	250,000		250,000
Total General Fund	\$ 3,292,696	\$ 2,330,189	\$ 3,400,221
SPECIAL REVENUE FUNDS			
Highway User - Streets	\$ 313,102	\$ 333,416	\$ 332,381
Interest	500	790	651
Miscellaneous			16,000
Total Highway User Revenue Fund	\$ 313,602	\$ 334,206	\$ 349,032

TOWN OF CLARKDALE FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
Other Special Revenue Funds			
Developer Reimbursables	\$ 800,000	\$ 25,000	\$ 600,000
CDBG	264,000	50,000	264,000
Grant Fund	3,919,453	538,510	3,092,310
Impact Fee Fund	380	405	355
Court Reimbursement Fund	2,500	3,000	2,500
Total Other Special Revenue Funds	\$ 4,986,333	\$ 616,915	\$ 3,959,165
Total Special Revenue Funds	\$ 5,299,935	\$ 951,121	\$ 4,308,197
CAPITAL PROJECTS FUNDS			
CIP	\$ 660,000	\$ 60,000	\$ 615,000
	\$ 660,000	\$ 60,000	\$ 615,000
Total Capital Projects Funds	\$ 660,000	\$ 60,000	\$ 615,000
PERMANENT FUNDS			
Cemetery Perpetual Care	\$ 4,550	\$ 7,050	\$ 4,550
	\$ 4,550	\$ 7,050	\$ 4,550
Total Permanent Funds	\$ 4,550	\$ 7,050	\$ 4,550
ENTERPRISE FUNDS			
Water			
Water O&M Revenue	1,349,158	1,332,992	1,381,300
Water Capacity Fee	69,860	40,000	69,860
Water Resource Development Fee	85,344	85,344	86,294
Water Conservation	5,334	5,334	5,384
Adjudication & Settlements	8,748	8,748	8,873
Regional Water Projects	5,700	5,700	6,858
Upper Clarkdale Water Line Project			2,372,000
Water Fund Revenue Total	\$ 1,524,144	\$ 1,478,118	\$ 3,930,569
Wastewater			
Wastewater O&M Revenue	\$ 605,110	\$ 614,680	\$ 690,941
Wastewater Sludge Removal	20	20	
Wastewater Line Replacement Revenue	32,000	23,180	23,180
WW Plant & Equipment Improvements	668,140	668,820	77,500
WW Capacity Fees	25,235	10,050	25,271
WW Lift Station	130	75	75
Wastewater Fund Revenue Total	\$ 1,330,635	\$ 1,316,825	\$ 816,967
Cemetery			
Lot Sales, Internments, Dome Sales	\$ 27,675	\$ 43,050	\$ 38,400
Cemetery Fund Revenue Total	\$ 27,675	\$ 43,050	\$ 38,400
Sanitation			
Sanitation User Fees	\$ 293,000	\$ 293,000	\$ 293,000
Interest Income	250	250	100
Sanitation Fund Revenue Total	\$ 293,250	\$ 293,250	\$ 293,100
Total Enterprise Funds	\$ 3,175,704	\$ 3,131,243	\$ 5,079,036
TOTAL ALL FUNDS	\$ 12,432,885	\$ 6,479,603	\$ 13,407,005

* 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 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	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			55,175	
Wastewater Fund Admin Fee Transfer			34,615	
Street Fund Admin Fee Transfer			38,932	
Cemetery Fund Admin Fee Transfer			3,964	
Grants Fund Admin Fee Transfer			4,695	
Sanitation Fund Admin Fee Transfer			26,251	
Sanitation Fund Transfer to GF for Streets				
Total General Fund	\$	\$	\$ 163,631	\$ 142,721
SPECIAL REVENUE FUNDS				
Street Fund from General Fund	\$	\$	\$ 91,221	\$
Street Fund Admin Fee Transfer to GF				38,932
Grants Fund Admin Fee Transfer to GF				4,695
Total Special Revenue Funds	\$	\$	\$ 91,221	\$ 43,627
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	\$	\$	\$	\$ 21,200
Total Permanent Funds	\$	\$	\$	\$ 21,200
ENTERPRISE FUNDS				
Water Fund Admin Fee to GF	\$	\$	\$	\$ 55,175
Water O&M to Water P&E (DS)				523,692
Water P&E from Water O&M(DS)			523,692	
WW Fund Admin Fee to GF				34,615
WW O&M to WW P&E (DS)				266,180
WW P&E from WW O&M (DS)			266,180	
Cemetery Admin Fee to GF				3,964
Cemetery from Perpetual Care			21,200	
Sanitation Admin Fee to GF				26,251
Sanitation Fund to GF for Streets				
Water Line Replacement Project	2,372,000	2,372,000		
Total Enterprise Funds	\$ 2,372,000	\$ 2,372,000	\$ 811,072	\$ 909,877
TOTAL ALL FUNDS	\$ 2,372,000	\$ 2,372,000	\$ 1,117,423	\$ 1,117,424

TOWN OF CLARKDALE FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Contingency	\$ 689,291	\$	\$ 323,784	\$ 672,321
Administration	279,072		279,254	286,316
Town Clerk	102,155		101,444	113,666
Human Resources	52,791		52,255	55,501
Town Wide Services	289,573		291,769	285,080
Library	72,419		71,843	77,008
Community Development	379,394		387,325	404,909
Community Services	118,607		118,744	132,882
Parks & Recreation	9,900		9,865	
Court	84,411		84,074	99,540
Police	937,666		929,880	949,320
Verde River RAPS	44,135		47,132	43,488
Public Works	451,597		423,974	448,720
Donations	644,619		103,685	675,910
Total General Fund	\$ 4,155,629	\$	\$ 3,225,027	\$ 4,244,661
SPECIAL REVENUE FUNDS				
Streets	\$ 573,808	\$	\$ 627,928	\$ 571,305
Development Reimbursement	1,106,030		331,030	730,253
CDBG	264,000		50,000	264,000
Grants	4,027,987		588,530	3,156,472
Court Enhancement Fund	5,760			8,760
Impact Fee Fund	270,791		270,792	271,096
Total Special Revenue Funds	\$ 6,248,376	\$	\$ 1,868,280	\$ 5,001,885
CAPITAL PROJECTS FUNDS				
Capital Projects fund	\$ 748,797	\$	\$ 132,777	\$ 691,317
Total Capital Projects Funds	\$ 748,797	\$	\$ 132,777	\$ 691,317
PERMANENT FUNDS				
Cemetery Perpetual Care	\$ 30,119	\$	\$ 9,000	\$ 29,119
Total Permanent Funds	\$ 30,119	\$	\$ 9,000	\$ 29,119
ENTERPRISE FUNDS				
Wastewater Fund				
Wastewater O&M	\$ 365,918	\$	\$ 365,318	\$ 390,146
Wastewater Sludge Removal	5,185		4,800	
Wastewater Line Replacement	522,279		22,530	527,710
WW Plant & Equipment Improve	1,488,850		1,158,221	676,229
WW Capacity Fees	50,412			58,890
WW Lift Station	52,910		80	52,932
Total Wastewater Fund	\$ 2,485,554	\$	\$ 1,550,949	\$ 1,705,908
Water Fund				
Water O&M	\$ 1,239,966	\$	\$ 1,224,966	\$ 802,432
Water Capital Improvement	1,367,291		126,000	2,081,859
Upper Clarkdale Water Line Project				2,372,000
Water Capacity Fee	125,712		8,000	153,826
Total Water Fund	\$ 2,732,968	\$	\$ 1,358,966	\$ 5,410,117
Sanitation Fund				
Sanitation	280,221		301,760	294,206
Total Sanitation Fund	\$ 280,221	\$	\$ 301,760	\$ 294,206
Cemetery Fund				
Cemetery	38,795		38,770	55,636
Total Cemetery Fund	\$ 38,795	\$	\$ 38,770	\$ 55,636
TOTAL ENTERPRISE FUNDS	\$ 5,537,539	\$	\$ 3,250,445	\$ 7,465,868
TOTAL ALL FUNDS	\$ 16,720,460	\$	\$ 8,485,529	\$ 17,432,850

* 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 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	29	\$ 1,419,180	\$ 224,746	\$ 338,183	\$ 27,913	\$ 2,010,022
SPECIAL REVENUE FUNDS						
Streets	2	\$ 110,558	\$ 12,692	\$ 33,723	\$ 11,883	\$ 168,856
Grants	2	62,658	17,852	18,841	5,714	105,065
Total Special Revenue Funds	4	\$ 173,215	\$ 30,544	\$ 52,565	\$ 17,597	\$ 273,920
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater	3	\$ 109,481	12,568	28,894	4,408	\$ 155,351
Sanitation(Shared with Cemetery)	1	21,879	2,512	8,706	48	33,145
Cemetery		16,898	1,940	6,965		25,803
Water	4	196,180	22,521	55,168	5,390	279,259
Total Enterprise Funds	8	\$ 344,438	\$ 39,542	\$ 99,733	\$ 9,845	\$ 493,558
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	41	\$ 1,936,834	\$ 294,832	\$ 490,480	\$ 55,355	\$ 2,777,501