

**Minutes of a Special Session of the Common Council of the Town of Clarkdale
Held on Tuesday, July 23, 2013**

A Special Meeting of the Common Council of the Town of Clarkdale was held on Tuesday, July 23, 2013, at 3:00 p.m. in the Clark Memorial Clubhouse, Men’s Lounge, 19 N. Ninth Street, Clarkdale, Arizona.

CALL TO ORDER – Meeting was called to order at 3:00 P.M. by Mayor Von Gausig.

Town Council:

Mayor Doug Von Gausig

Councilmember Reynold Radoccia

Vice Mayor Richard Dehnert

Councilmember Curtiss Bohall

Councilmember Bill Regner

Town Staff:

Town Manager Gayle Mabery

Town Clerk Kathy Bainbridge

Community Services/Human Resources Director Janet Perry

Utilities/Public Works Director Wayne Debrosky

Police Chief Randy Taylor

Deputy Clerk Mary Ellen Dunn

PUBLIC COMMENT – The Town Council invites the public to provide comments at this time. Members of the Council may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to A.R.S. §38-431.01(G), action taken as a result of public comment will be limited to directing staff to study the matter, responding to any criticism or scheduling the matter for further consideration and decision at a later date. Persons interested in making a comment on a specific agenda item are asked to complete a brief form and submit it to the Town Clerk during the meeting. Each speaker is asked to limit their comments to five minutes.

There was no public comment.

CONSENT AGENDA - The consent agenda portion of the agenda is a means of expediting routine matters that must be acted on by the Council. All items are approved with one motion. Any items may be removed for discussion at the request of any Council Member.

- A. **Reports** - Approval of written Reports from Town Departments and Other Agencies
 Building Permit Report – June, 2013
 Clarkdale Fire District Report and Mutual Aid Responses Report – June, 2013
 Police Department Report – June, 2013
 NAIPTA Transit Report – June, 2013
- B. **Resolution Making Appointments to the Municipal Property Corporation** –
 Approval of Resolution # 1435, amending Resolution # 1400 making appointments to the Municipal Property Corporation.
- C. **Liquor License for Four Eight Wineworks – Approval of a recommendation to the Arizona Department of Liquor License and Control for approval of a Series #13 liquor license application from Maynard James Keenan, Agent for Caduceus Cellars, LLC d/b/a/Four Eight Wineworks, located at 907 Main Street, Clarkdale, Arizona.**

Councilmember Regner moved to approve Consent Agenda items A – C as presented. Councilmember Radoccia seconded the motion. The motion was approved unanimously.

NEW BUSINESS

LEASE/PURCHASE AGREEMENT FOR A SEWER JET – Discussion and consideration of entering into a lease/purchase agreement with Harbor Financial Services NW, LLC for a new Spartan Warrior Sewer Jet.

The Utilities Department has no sewer jet to clear blocked sewer mains or perform routine maintenance in the sewer collection system. The Utilities Department currently uses a local company to provide unblocking and cleaning services in its sewer collection system at a cost of \$561.56 for a two-hour call and \$280.78 for each additional hour. The Town would be able to schedule a routine maintenance program to jet all lines with the purchase of the sewer jet along in order to alleviate some sewer backups.

The Spartan Warrior Sewer Jet from Spartan Tool, L.L.C., which includes a one-year full machine warranty with a two-year warrantee on the engine, costs \$35,995 + \$3,365.53 sales tax + \$2,000 freight for a total amount of \$41,360.53. Local service for this equipment is available from the vendor.

The Council previously listed this item on the Funding Sources Worksheet under Capital Projects, which is funded by construction taxes, for the full amount. Since that time, the Town purchased a chipper and needed to install a new lift in the shop as required by OSHA, which reduced the available Capital Projects fund balance. The Funding Sources Worksheet also designates \$25,000 for way-finding signage, \$10,000 for Verde River @ Clarkdale general site development, \$10,000 for TuziRAP park improvements and \$7,020 for TapcoRAP park improvements from the Capital Projects Fund.

The purchase of the Spartan Warrior Sewer Jet from Spartan Tool, L.L.C also has a lease purchase option with monthly payments \$1,302.42, which would add \$5,923 in finance charges over a three year period.

Utilities/Public Works Director Debrosky presented information on this agenda item.

Council agreed the purchase was a necessity. Councilmember Bohall stated he was troubled by the \$6,000 in finance charges and discussion followed on this topic. Councilmember Regner asked if we could lend the money to ourselves from contingency funds. Finance Director Bainbridge stated she felt confident that she would be able to find the best place to pay for this after the final audit is completed and we can see what fund balances are left.

Vice Mayor Dehnert moved to authorize the Town to purchase the new Spartan Warrior Sewer Jet as presented foregoing the lease agreement and make an outright purchase and that we allow the Finance Director to schedule a re-payment of the money borrowed from the fund balance over a 36-month period. Councilmember Bohall seconded the motion. The motion was approved unanimously.

PUBLIC HEARING REGARDING THE FISCAL YEAR 2013-2014 PRIMARY TAX LEVY AND FINAL BUDGET – A hearing to receive public input on the Town of Clarkdale’s proposed primary tax levy, property tax collection, and the final budget for fiscal year 2013-2014.

The Town had to notify the property taxpayers of its intention to raise the primary property taxes over the previous year’s level in order to stay in compliance with Section 42-17107, Arizona Revised Statutes. The Property Tax Oversight Commission informed the Town of Clarkdale that they would need to hold a truth in taxation hearing if the Town intended to levy a tax rate greater than \$1.5195. Truth in Taxation is a legislative practice to inform residents that their property taxes will increase due to either an increase to their property tax values or an increase in the property tax levy.

The current year net assessed real and personal property values for the Town of Clarkdale are \$27,388,845, down 11% from last year’s value of \$30,930,102. The 2013-2014 adopted preliminary budget and proposed final budget includes a property tax levy of \$438,220 with a levy rate of \$1.6000. The 2013/2014 tax levy increase is \$25,825 which is about half way to the 2013/2014 maximum allowable levy limit of \$461,666.

As you can see below, the Town had a \$17,861,074 loss in assessed values since 2010/2011 which is about 39.5%. The Council has been able to hold the tax levy steady for the last three years.

2010/2011	45,249,916	2%	412,724	.9121
2011/2012	37,661,550	-17%	412,395	1.0950
2012/2013	30,930,102	-18%	412,391	1.3333
2013/2014	27,388,845	-11%	438,220	1.6000

The proposed tax increase will cause Clarkdale’s primary property taxes on a \$100,000 home to increase from \$150.57 (total taxes that would be owed without the proposed tax increase) to \$160.00 (total proposed taxes including the tax increase), or \$9.43.

On June 25, 2013, Town Council adopted the preliminary budget for the Town of Clarkdale which set the maximum limits the Town could spend for fiscal year 2013-2014. All cities and towns in Arizona are subject to some form of expenditure limitation (the amount they can spend in a fiscal year). The Town of Clarkdale has adopted an alternative expenditure limitation in the form of a pure home rule option. This option states that each year the Council will, after a public hearing, set the coming year’s expenditure limitation (the fiscal year budget).

Our 2013-2014 preliminary adopted budget is \$20,306,579 which reflects a 15.875% decrease from the 2012-2013 adopted budget of \$24,138,673. Our budget decrease is, in part, attributed to completed capital projects budgeted in 2012-2013, which included the wastewater treatment plant construction.

One of the most significant accomplishments in the 2013-2014 budget is that we were able to budget for the return to a 40 hour workweek beginning July 15, 2013. By doing so we will adopt a popular hybrid work period by maintaining the existing operating hours of 8:00 am – 5:30 pm Monday thru Thursday, and adding operating hours on Fridays of 8:00 am – Noon. (One of the more profound actions undertaken during the economic downturn was to reduce non-emergency operating hours from a 40 to 36 hour workweek, resulting in Town office closures on Friday.)

The final budget of \$20,306,579 on the Summary of Estimated Revenues and Expenditures/Expenses includes the expenditures for the following major funds:

General Fund (Department Budgets & Donations)	\$ 3,993,519
Special Revenue Funds (Streets, Grants, Impact Fee, Developers)	\$ 8,077,078
Capital Projects	\$ 722,020
Permanent Funds (Cemetery Perpetual Care Funds)	\$ 46,265
Enterprise Funds (Water, Wastewater, Sanitation, Cemetery)	<u>\$ 7,467,697</u>
TOTAL ALL FUNDS	\$20,306,579

Included in the Special Revenue Funds budget is \$4,710,821 for possible grants, \$2,256,030 for possible development reimbursement projects and \$480,850 for possible impact fee projects. By budgeting for the additional funds, if funds are received from grant sources or developers, the municipality will be able to expend these funds.

There have been no changes in the Final Budget from the Preliminary Budget.

The public hearing is to allow the public a chance to speak in favor, or against the proposed budget and the Primary Tax Levy. The complete budget has been published in the newspaper and is available at the Town Hall for inspection. The only deadline for adoption of the final budget is triggered by the statutory adoption date of the third Monday in August of the property tax levy. The property tax levy must be adopted at the August 13, 2013 Council meeting.

Finance Director Bainbridge presented information and background on this agenda item. The first portion of the public hearing is on the primary tax levy. The information has been published - the second half of the public hearing is on the final budget. Town Manager Mabery noted that the decrease in the budget this year from last year is due to the significant capital improvement projects that were included in last year's budget, including the wastewater treatment plant.

Mayor Von Gausig opened the discussion to the public for comment:

Phyllis Douglas, resident of Clarkdale, asked why there was a need to raise primary property taxes and what specifically the increase is for. Stated she has concerns about new homes and retired people/lower middle income folks.

Mayor closed public comment. Mabery explained that tax levy vote will not be until August; the final budget is being voted on tonight.

This is a Public Hearing only and no action is required.

RESOLUTION OF THE COMMON COUNCIL OF THE TOWN OF CLARKDALE, ARIZONA, ACKNOWLEDGING THE PROPOSED PRIMARY TAX LEVY OF \$438,220.00 WHICH REFLECTS A TAX RATE OF \$ 1.6000 FOR PROPERTY TAX COLLECTIONS IN THE 2013-2014 FISCAL YEAR BUDGET FOR THE TOWN OF CLARKDALE – Discussion and consideration of Resolution # 1433 a Resolution acknowledging the proposed primary tax levy of \$ 438,220 which reflects a tax rate of \$1.6000 for 2013-2014 property tax collections.

The Town had to notify the property taxpayers of its intention to raise the primary property taxes over the previous year’s level in order to stay in compliance with Section 42-17107, Arizona Revised Statutes. The Property Tax Oversight Commission informed the Town of Clarkdale that they would need to hold a truth in taxation hearing if the Town intended to levy a tax rate greater than \$1.5195. Truth in Taxation is a legislative practice to inform residents that their property taxes will increase due to either an increase to their property tax values or an increase in the property tax levy.

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As you can see below, the Town had a \$17,861,074 loss in assessed values since 2010/2011 which is about 39.5%. The Council has been able to hold the tax levy steady for the last three years.

2010/2011	45,249,916	2%	412,724	.9121
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Councilmember Regner stated that the tax levy contributes \$26,000 to the General Fund which doesn’t begin to account for the changes that were discussed that would bring staff back to full compensation levels. Councilmember Radoccia stated that he wasn’t sure the tax levy was justified and wanted to find a way to fund the budget without raising the tax rate, although he did not have any suggestions as to what should be changed.

Vice Mayor Dehnert moved to approve Resolution #1433, a Resolution acknowledging the proposed primary tax levy, of \$438,220.00 which reflects a tax rate of \$1.6000 for property tax collections in the 2013-2014 fiscal year budget for the Town of Clarkdale. Councilmember Bohall seconded the motion.

This vote by Council was taken by roll call.

Voting Member	Aye/Nay
Councilmember Curtiss Bohall	Aye
Vice Mayor Richard Dehnert	Aye
Councilmember Rennie Radoccia	Nay
Councilmember Bill Regner	Aye
Mayor Doug Von Gausig	Aye

DESIGNATED FUNDS – Discussion and consideration Approval of designated funds for FY 2013-2014.

Fund balance is created from excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget.

Fund balance is comprised of different categories:

Unreserved (Undesignated) Fund Balance – That portion of fund balance that reflects expendable, available financial resources.

Reserved (Designated) Fund Balance – The portion of fund balance that reflects financial assets that are not available for spending. Reserved Fund Balance categories include reserves required for special projects, funds dedicated to expenditures associated with an initiative to be completed prior to June 30, or legally restricted funds from dedicated revenue sources.

Officially designating anticipated year end funds for special projects, funds dedicated to expenditures associated with an initiative to be completed prior to June 30, or legally restricted funds from dedicated revenue sources will help track those funds and follow accounting for those projects throughout the year and, depending on the project, future years.

The auditors also report in the Annual Financial Statement, the amount of fund balance reserved (designated) and unreserved (undesignated) so there is a clearer picture of the Town's overall financial abilities.

The recommended Designated Fund balances for approval which reflect the preliminary year end balances and are included in the 2013-2014 final budget.

Finance Director Bainbridge presented information on this agenda item.

Councilmember Regner moved for the approval of the 2013-2014 designated funds in the amount of \$4,382,690.25. Vice Mayor Dehnert seconded the motion. The motion was approved unanimously.

RESOLUTION FOR THE ADOPTION OF THE FINAL BUDGET FOR FISCAL YEAR 2013-2014 – Discussion and consideration of Resolution # 1435 a Resolution adopting the FY 2013-2014 Budget per A.R.S. § 42-17105 (A) to consider, finally determine and adopt estimates of the proposed expenditures for the purposes stated in the published budget of the Town.

On June 25, 2013, Town Council adopted the preliminary budget for the Town of Clarkdale which set the maximum limits the Town could spend for fiscal year 2013-2014. All cities and towns in Arizona are subject to some form of expenditure limitation (the amount they can spend in a fiscal year). The Town of Clarkdale has adopted an alternative expenditure limitation in the form of a pure home rule option. This option states that each year the Council will, after a public hearing, set the coming year's expenditure limitation (the fiscal year budget).

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hybrid work period by maintaining the existing operating hours of 8:00 am – 5:30 pm Monday thru Thursday, and adding operating hours on Fridays of 8:00 am – Noon. (One of the more profound actions undertaken during the economic downturn was to reduce non-emergency operating hours from a 40 to 36 hour workweek, resulting in Town office closures on Friday.)

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There have been no changes in the Final Budget from the Preliminary Budget.

Finance Director Bainbridge presented information on this agenda item. Mayor Von Gausig stated that this budget is the product of many meetings and that there are no other changes since last budgetary meeting. Town Manager Mabery informed Council that the State budget forms were also published in the Verde Independent.

Councilmember Regner stated again that the tax levy contributes to bringing staff back to full compensation levels. He further stated that the staff has become very efficient and able to accomplish that return with little cost of living raises for last 4.5 years and a 35% reduction in staff. Mayor Von Gausig noted that each staff member has sacrificed about \$300 – \$500 per month to allow for the tax levy to remain over the last 4.5 years. Councilmember Radoccia reiterated that he thought the tax was not justified and would like to find the money in some other location without raising the tax rate.

Councilmember Bohall moved to approve Resolution # 1434, a Resolution for the Adoption of the Final Budget for Fiscal Year 2013-2014. Councilmember Regner seconded the motion. The motion was approved unanimously.

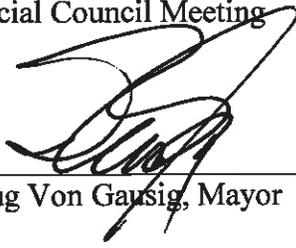
FUTURE AGENDA ITEMS - Listing of items to be placed on a future council agenda.

- Councilmember Bohall would like to have a worksession regarding the ball field in Mongini Park and possibilities to make it a more usable resource.

ADJOURNMENT – without objection, Mayor Von Gausig adjourned the meeting at 3:51 P.M.

APPROVED:

ATTESTED/SUBMITTED:



Doug Von Gausig, Mayor



Kathy Bainbridge, Town Clerk

CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the regular meeting of the Town Council of the Town of Clarkdale, Arizona held on the 23rd day of July, 2013. I further certify that meeting was duly called and held and that a quorum was present.

Dated this 14 day of August, 2013.

SEAL



Kathy Bainbridge, Town Clerk

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	<LIES>	IN	<OUT>		
1. General Fund	\$ 3,400,000	\$ 2,637,371	\$ 362,057	Primary: \$ 438,328	\$ 3,114,485	\$	\$	\$ 201,087	\$ 148,593	\$ 3,003,910	\$ 3,003,910
2. Special Revenue Funds	12,623,575	1,286,001	1,154,902	Secondary:	3,076,000			80,800	43,774	8,077,570	8,077,570
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Refunding											
5. Total Debt Service Funds											
6. Capital Projects Funds	860,463	87,030	87,020		800,000			80,000		722,020	722,020
7. Permanent Funds	86,498	18,800	87,128		4,840				18,800	48,968	48,968
8. Enterprise Funds Available	10,872,398	8,211,877	2,732,517		3,220,313	1,670,000		18,500	160,632	7,467,898	7,467,897
9. Less: Amounts for Future Debt Refunding											
10. Total Enterprise Funds	10,872,398	8,211,877	2,732,517		3,220,313	1,670,000		18,500	160,632	7,467,898	7,467,897
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 27,181,808	\$ 12,232,780	\$ 4,302,600	\$ 438,328	\$ 13,016,848	\$ 1,670,000	\$	\$ 368,507	\$ 368,503	\$ 28,208,070	\$ 28,226,879

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

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses	\$ 27,181,808
2. Add/subtract: estimated net reconciling items	
3. Budgeted expenditures/expenses adjusted for reconciling items	27,181,808
4. Less: estimated exclusions	
5. Amount subject to the expenditure limitation	\$ 27,181,808
6. EIC or voter-approved alternative expenditures limitation	\$

	2013	2014
1. Budgeted expenditures/expenses	\$ 27,181,808	\$ 28,226,879
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	27,181,808	28,226,879
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 27,181,808	\$ 28,226,879
6. EIC or voter-approved alternative expenditures 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	8,500	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
Parks & 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	\$ 2,867,719	\$ 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	468,288	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	\$ 1,084,898	\$ 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
Connection 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	232,216
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, Interments, 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 2014		INTERFUND TRANSFERS 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 Fu	\$	\$	\$	\$ 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 Peperual CareFund			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	\$ 1,870,000	\$	\$ 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	\$ 715,280
Administration	244,507		248,840	273,872
Town Clerk	95,378		92,891	101,702
Human Resources	82,340		55,838	64,887
Town Wide Services	282,561		351,534	352,471
Library	81,739		83,833	81,203
Community Development	270,473		295,177	331,837
Community Services	108,662		110,095	117,719
Parks & Recreation	12,950		12,725	14,050
Court	96,322		74,701	85,178
Police	811,197		782,155	812,478
Public Works	386,182		387,882	440,143
Donations	702,938		22,630	622,887
Total General Fund	\$ 3,498,988	\$	\$ 2,632,371	\$ 3,983,519
SPECIAL REVENUE FUNDS				
Streets	\$ 643,056	\$	\$ 646,355	\$ 636,042
Development Reimbursement	1,408,030		36,250	2,258,030
CDBG	378,728		304,230	
Grants	5,540,727		418,158	4,701,854
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	\$	\$ 1,408,991	\$ 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	\$ 46,285
Total Permanent Funds	\$ 56,485	\$	\$ 15,500	\$ 46,285
ENTERPRISE FUNDS				
Wastewater O&M	\$ 304,030	\$	\$ 340,004	\$ 335,453
Wastewater Sludge Removal	40,649		10,349	42,868
Wastewater Line Replacement	427,926		2,320	470,752
Wastewater Development Project	395,809		8,000	
WW Plant & Equipment Improve	8,708,345		5,155,705	2,588,598
Wastewater Reserve Fund				70,756
WW Capacity Fees				81,211
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	2,069,756
Water Capacity Fee	135,606			236,859
Total Water Fund	\$ 2,670,872	\$	\$ 2,333,520	\$ 3,441,472
Sanitation	\$ 334,002	\$	\$ 308,704	\$ 322,670
Total Sanitation Fund	\$ 334,002	\$	\$ 308,704	\$ 322,670
Cemetery	\$ 38,359	\$	\$ 55,275	\$ 41,282
Total Cemetery Fund	\$ 38,359	\$	\$ 55,275	\$ 41,282
Total Enterprise Funds	\$ 10,972,295	\$	\$ 8,211,877	\$ 7,487,697
Internal Service Funds	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 27,181,908	\$	\$ 12,233,760	\$ 20,308,579

* 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

<u>FUND</u>	<u>Full-Time Equivalent (FTE) 2014</u>	<u>Employee Salaries and Hourly Costs 2014</u>	<u>Retirement Costs 2014</u>	<u>Healthcare Costs 2014</u>	<u>Other Benefit Costs 2014</u>	<u>Total Estimated Personnel Compensation 2014</u>
GENERAL FUND	28	\$ 1,188,153	\$ 183,934	\$ 268,040	\$ 88,886	\$ 1,727,112
SPECIAL REVENUE FUNDS						
Streets Fund	2	\$ 105,876	\$ 12,218	\$ 25,797	\$ 40,147	\$ 184,038
Grants Fund	1	\$ 83,210	\$ 12,043	\$ 13,566	\$ 3,060	\$ 111,879
Total Special Revenue Funds	3	\$ 189,086	\$ 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	\$ 15,884	\$ 1,811	\$ 3,888	\$ 36	\$ 21,408
Cemetery Fund		\$ 17,287	\$ 1,985	\$ 8,448		\$ 25,725
Water Fund	4	\$ 198,861	\$ 22,629	\$ 48,577	\$ 19,401	\$ 290,598
Total Enterprise Funds	8	\$ 330,560	\$ 38,141	\$ 83,142	\$ 35,209	\$ 486,998
TOTAL ALL FUNDS	39	\$ 1,885,745	\$ 248,338	\$ 380,545	\$ 167,401	\$ 2,490,027