

2009-2010 Trial Budget

Draft Dated April 16, 2009

Why a Trial Budget?

- Due to the unprecedented financial challenges that currently face the Town, the Council desired a new way to increase public involvement in the budget process.
- We would like to use this process to define how Clarkdale will adjust to a new economic reality next year and in the future.

Timeline

- Trial Budget available to Council and public on March 24th
- Trial Budget public workshops throughout the month of April

Public Meeting Dates

- Monday, April 6th at 10:00 a.m.
 - Thursday, April 16th at 6:00 p.m.
 - Wednesday, April 22nd at 2:00 p.m.
 - Monday, April 27th at 6:00 p.m.
-
- All meetings will be held in the Men's Lounge
 - Fliers will be mailed out in utility bills
 - Trial Budget powerpoint on website
 - Temporary signage to announce meetings

Timeline Continued

- Council budget worksessions in May/June
- Adopt tentative budget on June 23rd (State law requires adoption of Tentative Budget on or before 3rd Monday in July)
- Adoption of the Final Budget is required by the second Monday in August
- The deadline for the adoption of the property tax levy is the third Monday in August

Trial Budget Assumptions

- Health Insurance (12% premium increase)
- State Retirement (Decrease 9.45% to 9.40%)
- Public Safety Retirement (Decrease 15.48% to 14.48%)
- Reductions in # of staff through attrition and retirements allow for return to 40 hour work week for remaining staff
- Reflects substantial reorganization of staff

Trial Budget Assumptions (Cont)

- No merit or COLA increases
- Continue to hold positions vacant that resulted from attrition and early retirements
- Take over water company operations
- Emphasis on volunteer recruitment
- Use existing Town staff for flood control and bond projects, which offset Town's costs with outside funding sources

Budget Assumptions Cont.

- Restructured the process for allocation of staff time in the budget
 - Positions that support multiple departments or enterprises are now budgeted 100% in a given category instead of split between multiple departments; costs are recouped through administrative charges to Enterprise Funds

Major Operational Funds

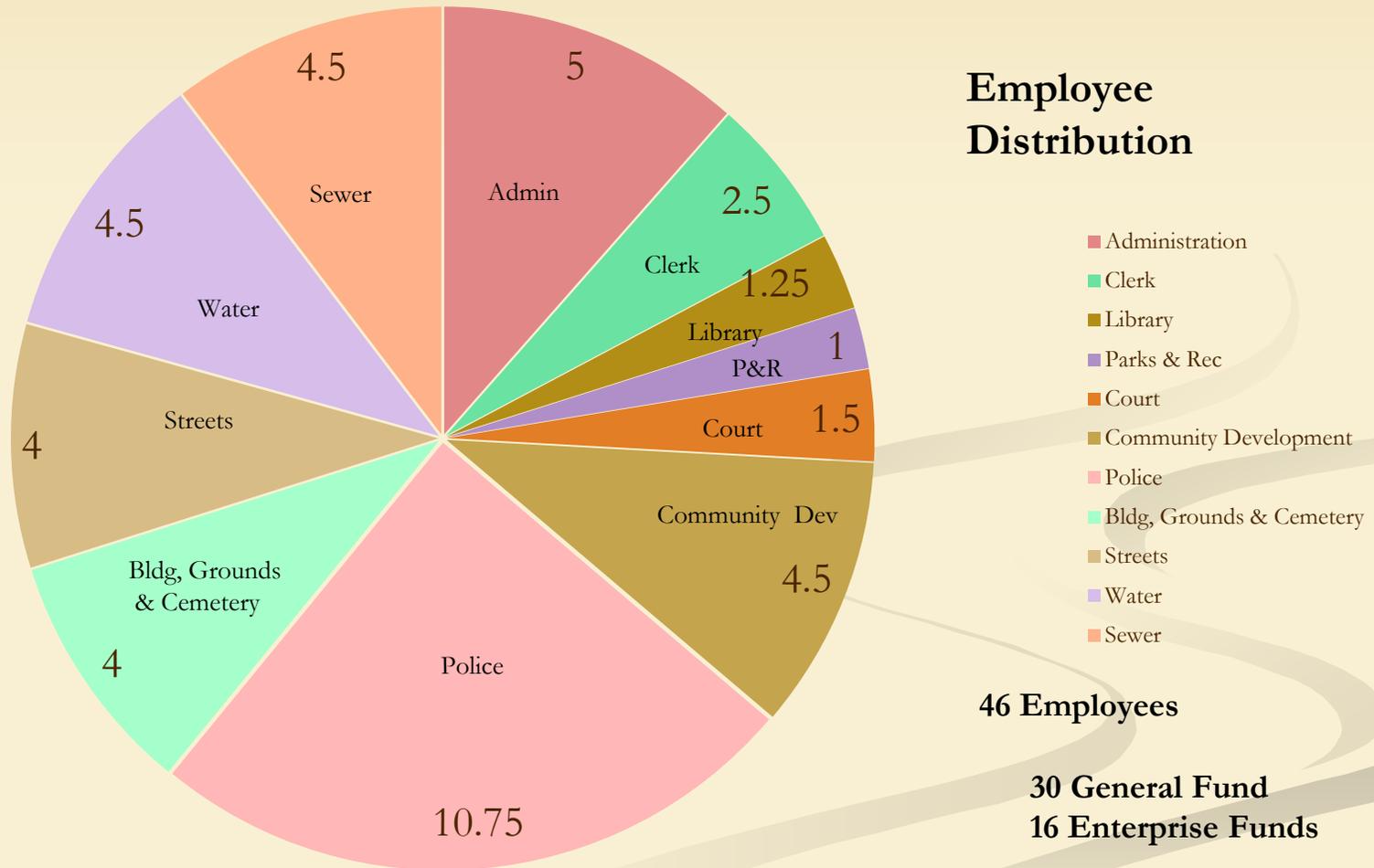
- General Fund – provides services that are available to all 4,009 citizens (examples: Police, Library, Parks, Community Development-Planning and Zoning)
- HURF (Streets) – provides services that are available to all 4,009 citizens (examples: street & sidewalk repair and maintenance, public transit through CAT, new road construction, transportation planning)

Major Operational Funds

ENTERPRISE FUNDS

- Sanitation – provides trash services to 1,261 customers (including curbside recycling and brush pickup)
- Cemetery – provides services to cemetery customers and their families
- Wastewater – provides wastewater collection and treatment services to 1,010 customers
- Water – provides water distribution and treatment services to 1,778 customers

Employee Distribution



Administration

Town Manager - Human Resources - Finance

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$134,497.00	\$125,446.06	\$122,544.00	\$252,575.18
Fringes	\$42,203.00	\$44,405.64	\$45,750.00	\$93,299.09
Operational Expenses	33,703.00	27,500.00	15,910.00	24,310.00
Department Totals	<u>\$210,403.00</u>	<u>\$197,351.70</u>	<u>\$184,204.00</u>	<u>\$370,184.27</u>

Town Manager, Assistant Town Manager - Human Resource, and Finance: 100% budgeted in this department – salaries were split in other departments in FY 08/09

Reduced by 1.5 FTE

Budgeted 5 FTE

Town Clerk

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$110,081.00	\$125,446.06	\$99,645.00	\$99,980.80
Fringes	\$26,811.00	\$43,634.68	\$34,284.00	\$37,354.59
Operating Expenses	\$47,726.00	\$28,860.00	\$14,660.00	\$27,135.00
Department Totals	<u>\$184,618.00</u>	<u>\$197,940.74</u>	<u>\$148,589.00</u>	<u>\$164,470.39</u>
Reduced by .5 FTE				
Budgeted 2.5 FTE				
Elections for General Plan, Town Council and Home Rule - March/May				

I.C.T.

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Personnel	\$27,585.00	\$26,918.32	\$6,378.00	\$0.00
Fringes	\$9,569.00	\$10,263.47	\$2,670.00	\$0.00
Contract Services	\$0.00	\$0.00	\$24,500.00	\$46,600.00
Operations	\$287,346.00	\$5,000.00	\$3,255.00	\$22,580.00
Department Totals	<u>\$324,500.00</u>	<u>\$42,181.79</u>	<u>\$36,803.00</u>	<u>\$69,180.00</u>
Salary was split between GF, Streets, and Utilities, but now is covered by Admin Fee				

Town Wide Expenses

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Legal – Municipal	\$72,984.00	\$95,000.00	\$70,000.00	\$80,000.00
Legal – Court	\$48,404.00	\$50,000.00	\$30,000.00	\$40,000.00
Audit Services	\$21,300.00	\$20,000.00	\$20,000.00	\$22,000.00
Liability & Property Insurance	\$41,620.00	\$43,701.13	\$43,000.00	\$43,701.13
Operations	\$8,360.00	\$6,500.00	\$9,375.00	\$6,575.00
Department Totals	<u>\$192,668.00</u>	<u>\$215,201.13</u>	<u>\$172,375.00</u>	<u>\$192,276.13</u>

Community Development

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$260,514.00	\$244,420.80	\$232,199.00	\$180,304.80
Fringe	\$76,090.00	\$78,879.67	\$76,759.00	\$64,846.33
Operations	\$60,647.00	\$40,800.00	\$22,950.00	\$34,550.00
Department Totals	<u>\$397,251.00</u>	<u>\$364,100.47</u>	<u>\$331,908.00</u>	<u>\$279,701.13</u>
Reduced by 1.5 FTE				
Budgeted 4.5 FTE				

Parks and Recreation

The Parks and Recreation budget includes 1 FTE employee who coordinates all parks and recreation activities for Clarkdale. This employee also is the staff liaison for the Parks and Recreation Commission and the General Plan Open Space Focus Group.

Events in this department include operational costs as follows:

	<u>FY 2009</u>	<u>2010 Trial Budget</u>
4 th of July	\$1,500	\$1,500
Summer Concerts	\$3,000	\$0 (donations)
Halloween	\$1,000	\$1,000
Santa in Clarkdale	\$ 300	\$ 300

Other significant operational costs include:

Water for parks	\$28,000	\$28,000
-----------------	----------	----------

Parks and Recreation

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$49,736.00	\$33,543.20	\$31,822.00	\$34,066.24
Fringes	\$19,756.00	\$14,793.11	\$15,477.00	\$14,139.66
Operations	\$52,171.00	\$40,850.00	\$36,910.00	\$36,425.00
Department Totals	<u>\$121,663.00</u>	<u>\$89,186.31</u>	<u>\$84,209.00</u>	<u>\$84,630.90</u>
<p>Summer Concerts 100% donation funded</p> <p>July 4th need 44 volunteers to offset overtime/staff costs</p> <p>Halloween need 19 volunteers to offset staff costs</p> <p>Budgeted 1 FTE</p>				

Pool

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$23,125.00	\$40,171.36	\$19,654.00	\$1,792.96
Fringes	\$1,834.00	\$5,594.37	\$5,232.00	\$1,283.32
Operations	\$18,417.00	\$18,325.00	\$9,693.00	\$5,750.00
Department Totals	<u>\$43,376.00</u>	<u>\$64,090.73</u>	<u>\$34,579.00</u>	<u>\$8,826.28</u>
Reflects pool closure for 2009 and 2010 seasons				

Buildings & Grounds

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$128,775.00	\$88,171.20	\$83,763.00	\$45,791.20
Fringes	\$31,126.00	\$46,616.32	\$45,738.00	\$16,285.86
GADA Debt Service	\$0.00	\$36,958.76	\$36,958.00	\$35,709.00
Operations	85,318.00	70,500.00	55,200.00	58,350.00
Department Totals	\$245,219.00	\$242,246.28	\$221,659.00	\$156,136.06
Reduced by 1 FTE Budgeted 4 FTE Temporary building lease terminated				

Library

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$35,115.00	\$31,168.28	\$29,528.00	\$20,893.08
Fringes	\$12,287.00	\$9,286.49	\$9,003.00	\$8,057.30
Operations	\$10,616.00	\$10,025.00	\$9,475.00	\$10,750.00
Department Totals	<u>\$58,018.00</u>	<u>\$50,479.77</u>	<u>\$48,006.00</u>	<u>\$39,700.38</u>
Reducing by .5 FTE Budgeted 1.25 FTE				

Police

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$500,593.00	\$476,631.20	\$446,925.00	\$459,202.80
Fringes	\$163,215.00	\$179,083.70	\$174,206.00	\$173,835.78
Dispatching Contract	\$136,755.00	\$125,240.00	\$125,240.00	\$130,336.00
Animal Control Expenses	\$249.00	\$1,000.00	\$200.00	\$800.00
Animal Shelter Services	\$9,312.00	\$8,500.00	\$8,400.00	\$8,500.00
Operations	\$76,840.00	\$82,600.00	\$62,150.00	\$151,169.72
Department Totals	\$886,964.00	\$873,054.90	\$817,121.00	\$923,844.30

The Emergency Services Sales Tax of \$68,795 will offset equipment purchases

School Resource Officer position dependent on grant; currently budgeted as patrol position

Animal Control Officer at .75 FTE

Reduced by 1 FTE

Budgeted 11 FTE

Court

The Clarkdale Magistrate Court is a full-time court, with 1.5 FTE Court Clerk staff available during the Town's normal office hours.

The Judge works under contract and is seated on the bench one day per week (Wednesdays).

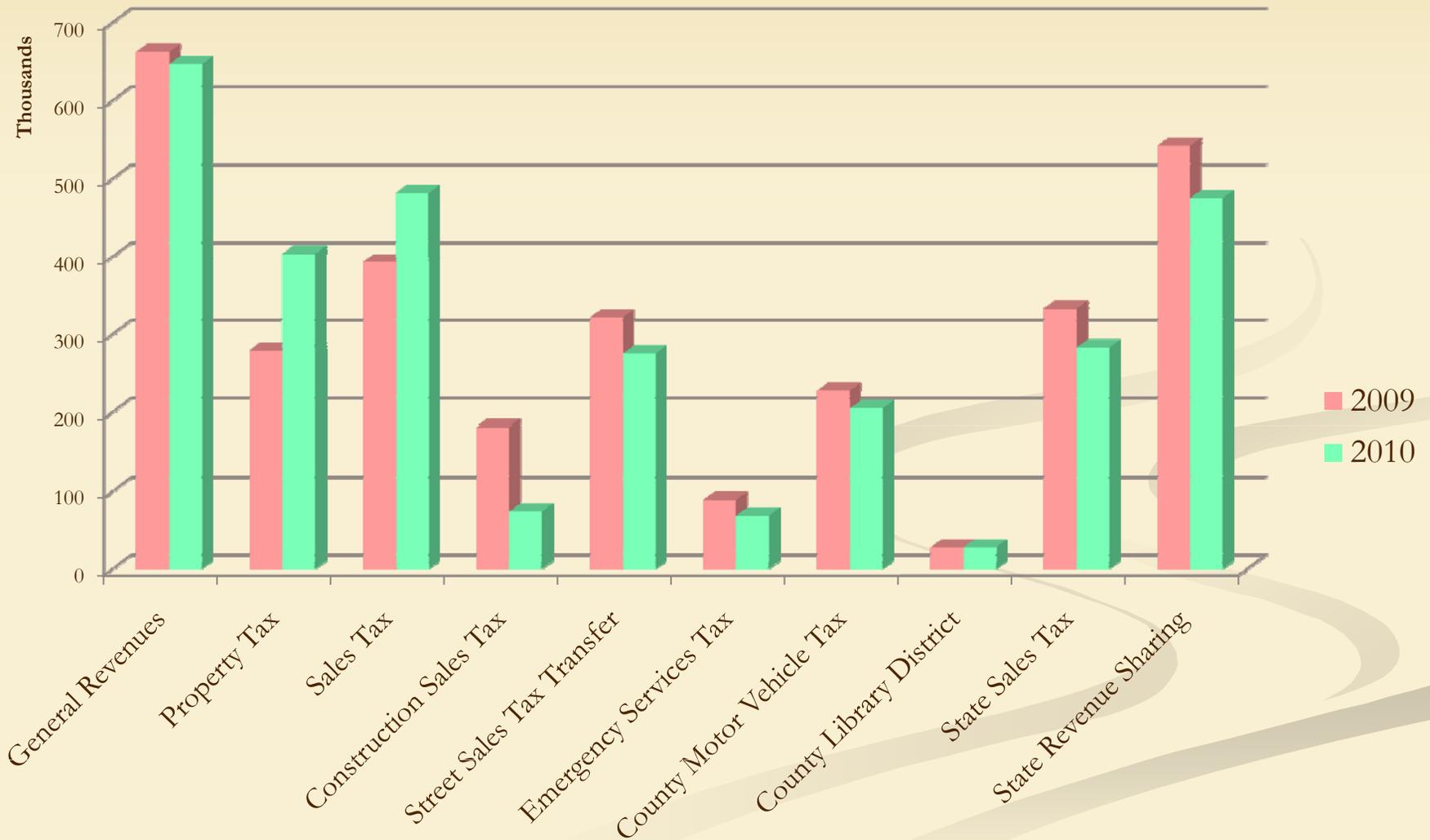
Court

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$67,626.00	\$68,765.60	\$65,897.00	\$68,765.60
Contract Labor	\$12,007.00	\$1,500.00	\$1,000.00	\$1,500.00
Fringes	\$14,456.00	\$17,182.74	\$16,650.00	\$15,877.57
Operations	\$9,222.00	\$8,050.00	\$9,270.00	\$8,660.00
Budgeted 2 FTE	<hr/>			
Department Totals	<u>\$103,311.00</u>	<u>\$95,498.34</u>	<u>\$92,817.00</u>	<u>\$94,803.17</u>

Heritage Conservancy

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Historic Projects	1,285.00	2000.00	500.00	1,500.00
Department Totals	<u>\$1,285.00</u>	<u>\$2000.00</u>	<u>\$500.00</u>	<u>\$1,500.00</u>

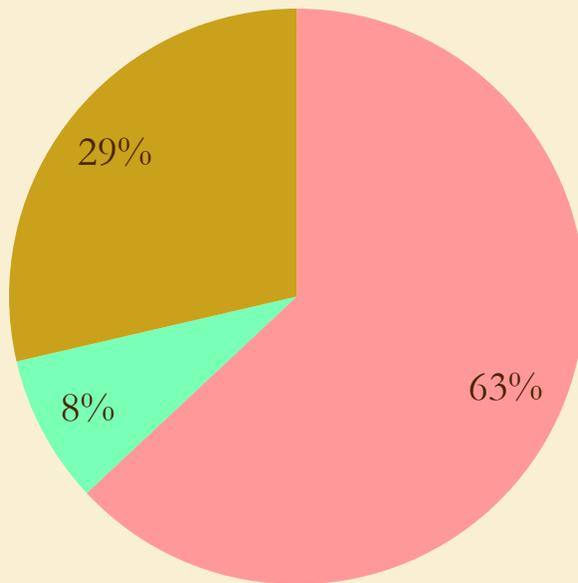
Revenue Comparisons



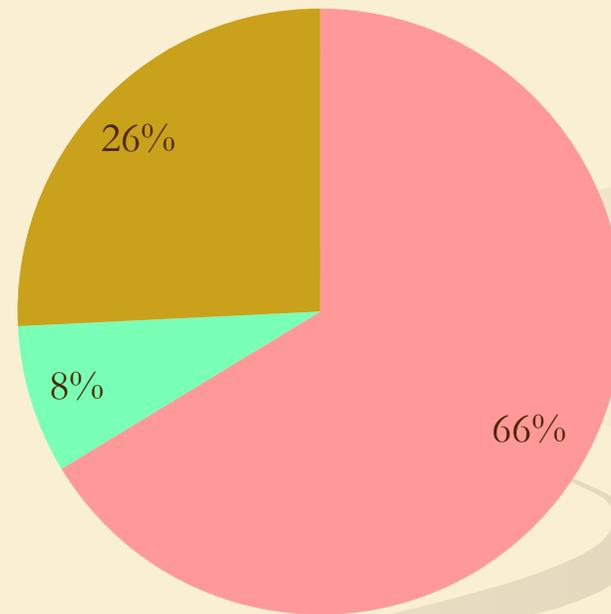
Revenue Group Percentages

- Local Revenues
- County Revenues
- State Revenues

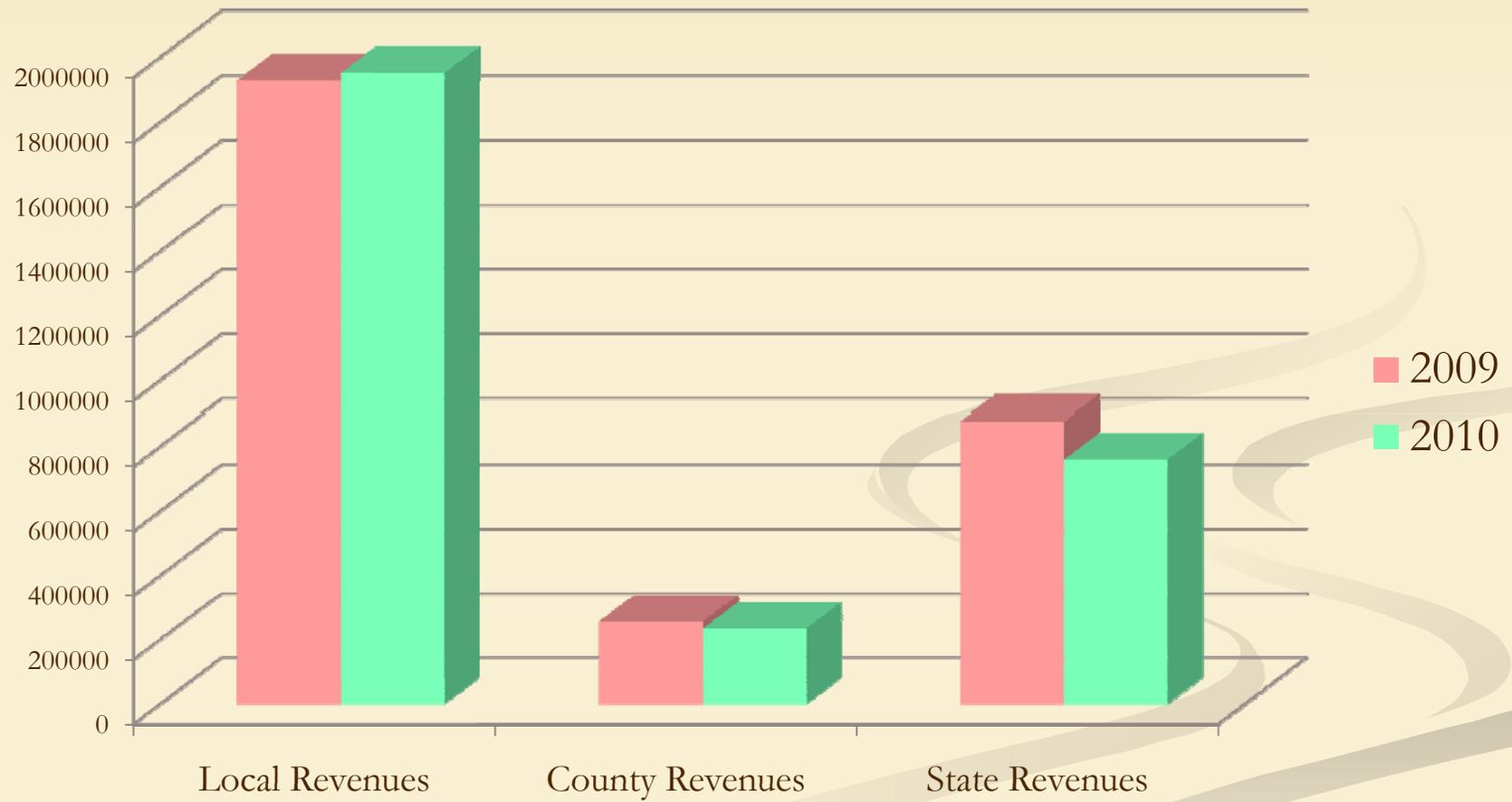
2009



2010



Revenue Group Comparison



General Fund Revenues

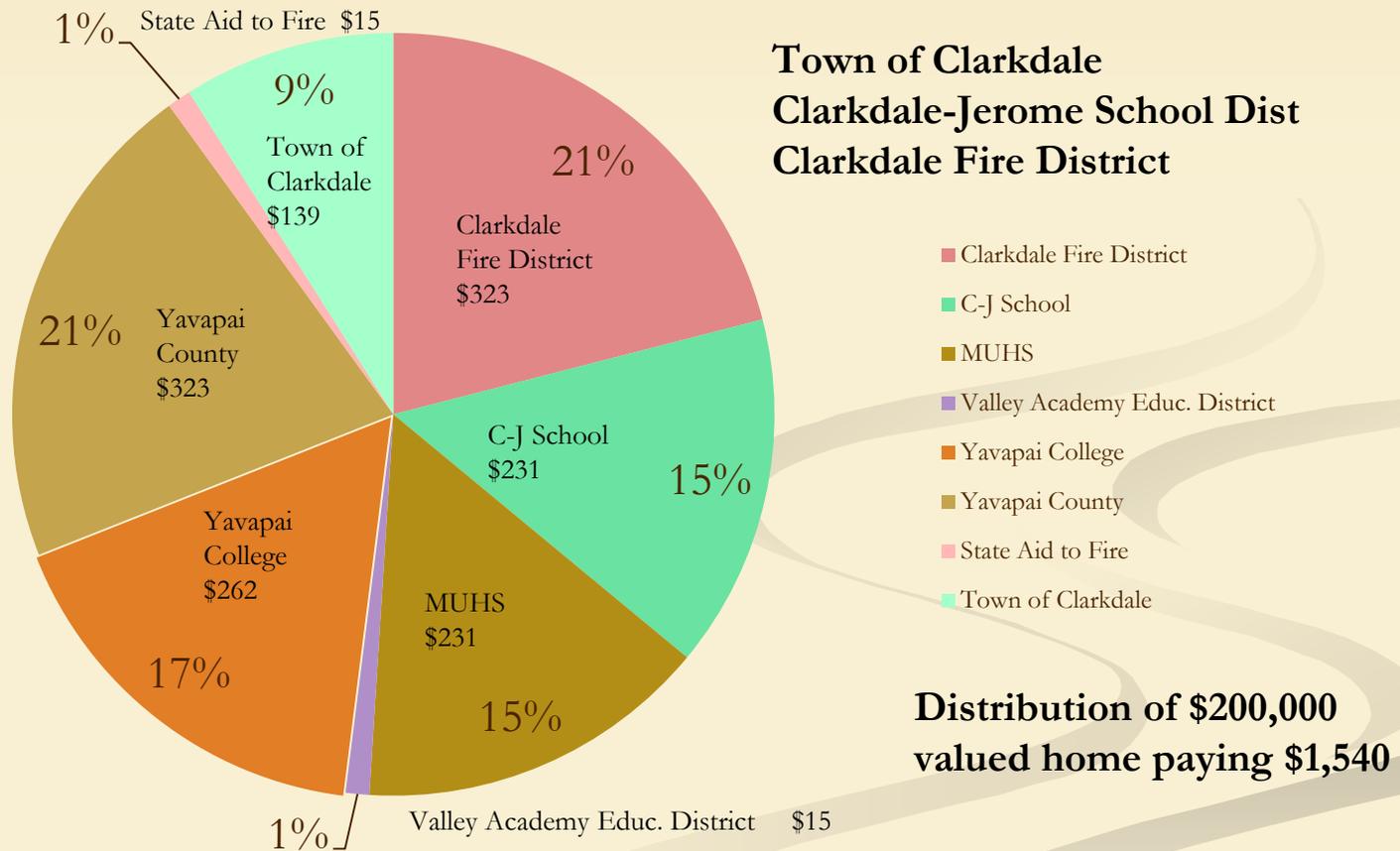
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LOCAL REVENUES				
Franchise Royalties	\$34,752.00	\$36,000.00	\$36,000.00	\$61,000.00
Business & Home Occupation Licenses	\$6,575.00	\$12,500.00	\$9,000.00	\$12,500.00
Building Permits	\$58,500.00	\$75,000.00	\$72,000.00	\$65,000.00
General P&Z	\$3,065.00	\$5,000.00	\$0.00	\$5,000.00
Facilities Rentals	\$3,577.00	\$9,800.00	\$5,500.00	\$5,000.00
Magistrate Court Fines	\$67,515.00	\$65,000.00	\$45,000.00	\$50,000.00
Presumes 2% APS Franchise Fee beginning 1/1/2010				

General Fund Revenues Cont.

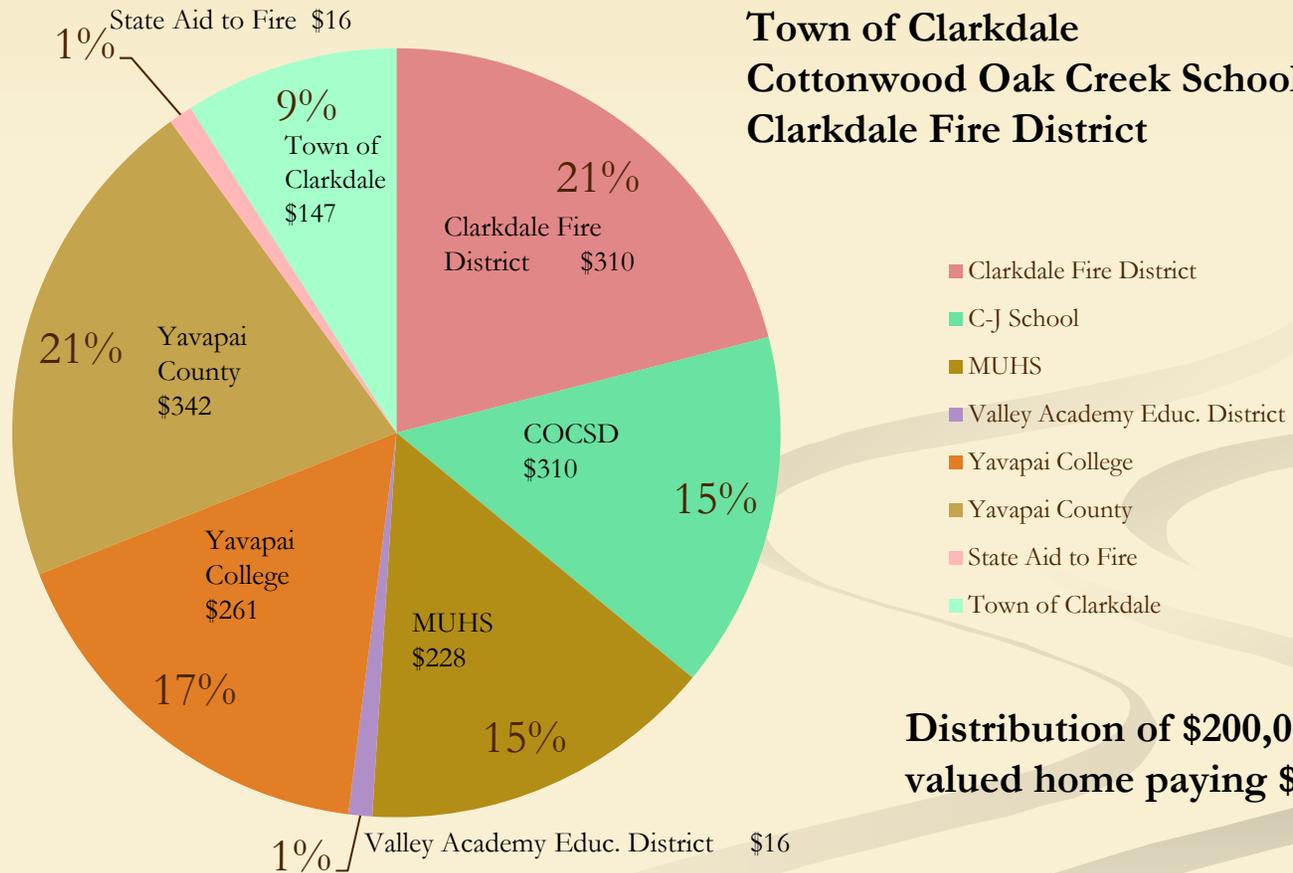
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Local Sales Tax (except construction)	\$794,337.00	\$392,989.10	\$330,000.00	\$481,736.00
Streets Sales Tax Transfer	\$0.00	\$321,529.23	\$289,377.00	\$275,265.00
Emergency services Sales Tax	\$97,174.00	\$89,304.74	\$75,900.00	\$68,795.00
Pool Concessions	\$806.00	\$0.00	\$600.00	\$0.00
General Concessions	\$0.00	\$0.00	\$600.00	\$0.00
Fire District Revenue	\$124,611.00	\$213,421.04	\$213,421.00	\$0.00
Construction Sales Tax	\$0.00	\$182,003.25	\$100,000.00	\$74,119.00

All local sales taxes presume 15% decline in taxable sales and are based on 3%TPT (4% Construction)
 Fire District Revenue paid off March 2009
 Decreased ratio of
 Construction related sales
 tax

2008 Property Tax Responsibility



2008 Property Tax Responsibility



General Fund Revenues Cont.

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Animal Control	\$781.00	\$1,500.00	\$1,500.00	\$1,500.00
Property Tax	\$243,331.00	\$279,272.46	\$279,272.00	\$403,892.00
Pool Income	\$11,009.00	\$7,500.00	\$3,370.00	\$0.00
Library Fees	\$0.00	\$0.00	\$350.00	\$300.00
Library General	\$0.00	\$0.00	\$900.00	\$500.00
4th July Income	\$0.00	\$750.00	\$3,000.00	\$750.00
Miscellaneous Income	\$62,808.00	\$6,000.00	\$100.00	\$1,000.00
Forfeiture, Auctions, Repossessions	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Development & Growth	\$0.00	\$150,000.00	\$0.00	\$150,000.00

Property Tax increases from .71 per \$100 to .9121 per \$100

Residential property valued at \$100,000 would see \$20.21 Increase; \$200,000 = \$40.42; \$300,000 = \$60.63

Property Tax Rate Impacts – Residentially Assessed Property

	<u>Current</u>	<u>Trial Budget</u>	
Limited Cash Value	FY 2009	FY 2010	
	@ \$0.71	@ \$0.9121	
			<u>Increase</u>
\$100,000	\$ 71.00	\$ 91.21	\$20.21
\$200,000	\$142.00	\$182.42	\$40.42
\$300,000	\$213.00	\$273.63	\$60.63

Property Tax Rate Impacts – Commercially Assessed (23%) Property

	<u>Current</u>	<u>Trial Budget</u>	
Limited Cash Value	FY 2009	FY 2010	
	@ \$0.71	@\$0.9121	<u>Increase</u>
\$100,000	\$ 163.30	\$209.78	\$ 46.48
\$200,000	\$326.60	\$419.57	\$ 92.97
\$300,000	\$499.68	\$641.91	\$142.23

General Fund Revenues Cont.

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Admin Fee Transfer in from Water	\$0.00	\$0.00	\$0.00	\$57,709.54
Admin Fee Transfer in from Sewer	\$0.00	\$0.00	\$0.00	\$60,261.83
Admin Fee Transfer in from Streets	\$0.00	\$0.00	\$0.00	\$62,511.43
Admin Fee Transfer in from Cemetery	\$0.00	\$0.00	\$0.00	\$4,345.00
Admin Fee Transfer in from Grants – YFC	\$0.00	\$0.00	\$0.00	\$16,000.00
Admin Fee Transfer in from Sanitation	\$0.00	\$0.00	\$0.00	\$23,704.26
Admin Fee Transfer in from Developers – MG	\$0.00	\$0.00	\$0.00	\$4,791.92
Interest Income - LGIP	\$0.00	\$30,000.00	\$15,000.00	\$15,000.00
Admin Fee =10% of expenses				

General Fund –County Revenues

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
COUNTY REVENUES				
Motor Vehicle Licenses	\$225,368.00	\$227,300.00	\$205,000.00	\$205,000.00
Yavapai County Library District	\$26,445.00	\$27,767.25	\$27,767.00	\$27,767.25
Total County Revenues	\$251,813.00	\$255,067.25	\$232,767.00	\$232,767.25

General Fund - State Revenues

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
STATE REVENUES				
State Sales Tax	\$338,206.00	\$332,847.00	\$299,563.00	\$282,920.00
State Income Tax Sharing	\$517,886.00	\$542,486.00	\$542,486.00	\$475,112.00
Total State Revenues	\$856,092.00	\$875,333.00	\$842,049.00	\$758,032.00
Reflects 15% decline in State Sales Tax and 14% decline in State Income Tax Sharing				

General Fund Total

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Total Expenses	\$2,769,716.00	\$3,055,368.24	\$2,557,972.00	\$2,941,480.23
Total Revenues	\$2,769,716.00	\$3,057,970.07	\$2,561,887.00	\$2,941,480.24
Difference	\$ 0.00	\$ 2,601.83	\$ 3,915.00	\$ 0.00

HURF – STREETS EXPENSES

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Streets				
Salaries	\$258,644.00	\$311,307.86	\$294,094.00	\$157,135.68
Contract Labor	\$0.00	\$5,400.00	\$0.00	\$5,400.00
Fringes	\$75,972.00	\$123,084.99	\$120,066.00	\$68,793.66
Transit Contract	\$43,128.00	\$49,488.00	\$49,488.00	\$49,488.00
Street Improvements	\$82,377.00	\$5,644.22	\$10,425.00	\$124,905.00
Operations	\$252,343.00	\$286,617.00	\$151,550.00	\$204,092.00
Reimbursement Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$62,511.43
Total Street Department Expenses	\$712,464.00	\$781,542.07	\$625,623.00	\$672,325.78
R&M CONTRACTS				
Personnel	\$1,873.00	\$5,766.00	\$2,055.00	\$0.00
Equipment R&M	\$33.00	\$15,000.00	\$100.00	\$15,000.00
Miscellaneous	\$0.00	\$300.00	\$0.00	\$300.00
Total R&M Expenses	\$1,906.00	\$21,066.00	\$2,155.00	\$15,300.00
Department Totals	\$714,370.00	\$802,608.07	\$627,778.00	\$687,625.78
Street Improvements funded				
Funded By: Highway User Revenue Funds (HURF) - Gas Tax Budgeted 4 FTE				
Local Transportation Assistance Fund (LTAF)				
Transfer from General Fund (1% local tax)				

HURF – STREETS REVENUES

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LOCAL DEPARTMENT REVENUES				
Interest Income	\$41,713.00	\$2,535.00	\$1,000.00	\$2,535.00
Donations	\$0.00	\$3,000.00	\$0.00	\$3,000.00
LGIP Hold	\$0.00	\$0.00	\$0.00	\$0.00
Misc Income	\$33,213.00	\$6,500.00	\$23,775.00	\$6,500.00
Transfer In from General Fund Sales Tax	\$342,284.00	\$321,529.23	\$289,377.00	\$275,265.00
Cash Carryover	\$0.00	\$63,009.16	\$6,356.00	\$48,753.00
Cash Carryover - ROW & Curb	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
Cash Carryover - Bent River Maintenance	\$0.00	\$4,317.00	\$4,317.00	\$4,317.00
Bent River Interest	\$0.00	\$172.68	\$0.00	\$0.00
Department Total Local Revenues	\$417,210.00	\$451,063.07	\$374,825.00	\$390,370.00
R&M CONTRACTS				
Cottonwood R&M	\$2,220.00	\$8,507.40	\$800.00	\$5,100.00
Clarkdale-Jerome School R&M	\$1,237.00	\$7,458.60	\$0.00	\$5,100.00
CDF R&M	\$0.00	\$7,458.60	\$1,600.00	\$5,100.00
Total R&M Revenues	\$3,457.00	\$23,424.60	\$2,400.00	\$15,300.00
STATE SHARED REVENUES				
Highway User Revenue Fund (HURF)	\$305,476.00	\$312,736.00	\$281,463.00	\$264,459.00
Lotto (LTAF)	\$23,004.00	\$17,743.00	\$17,743.00	\$17,579.00
Total State Shared Revenues	\$328,480.00	\$330,479.00	\$299,206.00	\$282,038.00
TOTAL DEPARTMENT REVENUES	\$749,147.00	\$804,966.67	\$676,431.00	\$687,708.00
STREET FUND BALANCE	\$34,777.00	\$2,358.60	\$48,653.00	\$82.22

SANITATION FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
SANITATION EXPENDITURES				
Salaries	\$53,762.00	\$44,532.32	\$35,955.00	\$8,280.48
Fringes	\$11,578.00	\$17,327.28	\$14,049.00	\$3,192.09
Operating Expenses	\$12,115.00	\$9,350.00	\$10,175.00	\$9,350.00
Contractual Services - Residential Pick up	\$190,180.00	\$180,000.00	\$180,000.00	\$210,700.00
Liability & Property Insurance	\$2,548.00	\$3,000.00	\$3,000.00	\$2,520.00
Contractual Services – Recycle	\$4,650.00	\$6,000.00	\$6,000.00	\$3,000.00
Transfer to Trash Capital Fund		\$20,555.40	\$20,555.00	\$9,253.17
Administration Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$23,704.26
Sanitation Total Expenses	\$274,833.00	\$280,765.00	\$269,734.00	\$270,000.00
SANITATION REVENUES				
User Fee's	\$235,575.00	\$280,765.00	\$265,000.00	\$270,000.00
Late Fees	\$110.00	\$0.00	\$600.00	\$0.00
Sanitation Total Revenues	\$235,685.00	\$280,765.00	\$265,600.00	\$270,000.00

SANITATION CAPITAL FUND

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
SANITATION CAPITAL FUND EXPENSES				
Transfer to CIP Fund	\$0.00	\$0.00	\$0.00	\$148,704.00
Sanitation Capital Total Expenses	\$0.00	\$0.00	\$0.00	\$148,704.00
SANITATION CAPITAL FUND REVENUES				
Interest Income	\$4,207.00	\$3,000.00	\$0.00	\$1,500.00
Capital Transfers In	\$22,272.00	\$20,555.40	\$20,555.00	\$9,253.17
Cash - Capital Fund carry over	\$256,301.00	\$317,746.03	\$256,301.00	\$256,301.00
Sanitation Capital Total Revenues	\$282,780.00	\$341,301.43	\$276,856.00	\$267,054.17
Total Sanitation O&M Expenses	\$274,833.00	\$280,765.00	\$269,734.00	\$270,000.00
Total Sanitation Capital Fund Expenses	\$0.00	\$0.00	\$0.00	\$148,704.00
TOTAL EXPENSES	\$274,833.00	\$280,765.00	\$269,734.00	\$418,704.00
Total Sanitation O&M Revenues	\$235,685.00	\$280,765.00	\$265,600.00	\$270,000.00
Total Sanitation Capital Fund Revenues	\$282,780.00	\$341,301.43	\$276,856.00	\$267,054.17
TOTAL REVENUES	\$518,465.00	\$622,066.43	\$542,456.00	\$537,054.17
Sanitation Gain/Loss	\$243,632.00	\$341,301.43	\$272,722.00	\$118,350.17

CEMETERY FUND

Summary by Category				
Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$46,997.00	\$26,794.14	\$22,957.00	\$19,607.12
Fringes	\$15,891.00	\$12,417.38	\$10,837.00	\$8,579.23
Liability & Property Insurance	\$3,398.00	\$3,567.43	\$3,500.00	\$3,613.65
Operating Expenses	\$16,663.00	\$16,730.00	\$14,052.00	\$11,650.00
Administration Fee Transfer to GF	\$0.00	\$0.00	\$0.00	\$4,345.00
Cemetery Expense Totals	\$82,949.00	\$59,508.95	\$51,346.00	\$47,795.01
CEMETERY REVENUES				
Lot Sales	\$39,110.00	\$17,803.58	\$17,000.00	\$13,374.00
Interment	\$500.00	\$19,803.58	\$3,500.00	\$22,886.00
Prepay	\$13,000.00	\$10,000.00	\$0.00	\$5,000.00
Grave Liners	\$5,095.00	\$11,901.79	\$1,000.00	\$7,040.00
Cemetery Revenue Totals	\$57,705.00	\$59,508.95	\$21,500.00	\$48,300.00
CEMETERY FUND BALANCE	-\$25,244.00	\$0.00	-\$29,846.00	\$504.99
Reduced by .5 FTE Presumes new rates				

CEMETERY – PERPETUAL CARE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$0.00	\$1,000.00	\$0.00	\$0.00
Topsoil Additions	\$0.00	\$5,000.00	\$0.00	\$2,500.00
Sprinkler System	\$0.00	\$5,000.00	\$0.00	\$1,000.00
Perpetual Care Expense Totals	\$0.00	\$11,000.00	\$0.00	\$3,500.00
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Perpetual Care Payment	\$11,400.00	\$10,000.00	\$1,800.00	\$3,843.00
Interest Income	\$9,275.00	\$5,000.00	\$0.00	\$0.00
Cash Carryover - Perpetual Care	\$210,448.00	\$212,436.36	\$134,155.00	\$135,955.00
Perpetual Care Revenue Totals	\$231,123.00	\$227,436.36	\$135,955.00	\$139,798.00
PERPETUAL CARE FUND BALANCE	\$231,123.00	\$216,436.36	\$135,955.00	\$136,298.00
Reduced by .5 FTE Presumed new rates				

WASTEWATER O&M

	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
WASTEWATER EXPENSES				
Salaries	\$139,793.00	\$111,207.76	\$97,864.00	\$131,534.00
Fringes	\$43,440.00	\$43,616.63	\$38,980.00	\$46,226.08
Operating Expenses	\$63,677.00	\$69,040.34	\$30,311.00	\$93,997.98
Electrical Service	\$22,632.00	\$20,000.00	\$20,000.00	\$20,000.00
Liability & Property Insurance	\$6,795.00	\$7,783.50	\$7,783.00	\$7,783.50
Professional Service	\$24,051.00	\$4,000.00	\$7,000.00	\$2,000.00
Equipment Purchases	\$8,470.00	\$1,500.00	\$3,000.00	\$2,000.00
Depreciation Expense	\$55,677.00	\$25,000.00	\$25,000.00	\$25,000.00
Chemical Testing	\$79,126.00	\$30,000.00	\$40,000.00	\$30,000.00
WW Expense Totals	\$443,661.00	\$312,148.23	\$269,938.00	\$358,541.56
WASTEWATER REVENUES				
User Fees	\$215,234.00	\$283,341.27	\$167,016.00	\$300,380.00
Misc Fees	\$9,577.00	\$17,717.36	\$4,000.00	\$33,413.07
Cash Carryover	\$0.00	\$27,522.98	\$27,522.98	\$30,522.98
WW Revenue Totals	\$224,811.00	\$328,581.61	\$198,538.98	\$364,316.05
WASTEWATER O&M FUND BALANCE	-\$218,850.00	\$16,433.38	-\$71,399.02	\$5,774.49
New Rates Effective June, 2009 Budgeted 4.5 FTE				

WW LINE REPLACEMENT

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
LINE REPLACEMENT EXPENSES				
Salaries	\$10,199.00	\$18,181.28	\$17,272.00	\$6,090.24
Fringes	\$13,594.00	\$7,852.51	\$7,666.00	\$3,409.05
Operating Expenses	\$18,667.00	\$2,000.00	\$146,682.00	\$1,500.00
Equipment Rental	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Engineering	\$0.00	\$15,000.00	\$0.00	\$12,000.00
Line Replacement	\$7,791.00	\$185,127.52	\$800.00	\$185,127.06
Line Replacement Expense Totals	\$50,251.00	\$229,161.31	\$172,420.00	\$209,126.35
LINE REPLACEMENT REVENUE				
Line Replacement Revenue	\$18,667.00	\$30,517.85	\$21,300.00	\$35,978.69
Cash Carryover	\$0.00	\$198,643.46	\$151,120.00	\$173,147.66
Line Replacement Revenue Totals	\$18,667.00	\$229,161.31	\$172,420.00	\$209,126.35
WASTEWATER LINE REPLACEMENT FUND BALANCE	-\$31,584.00	\$0.00	\$0.00	\$0.00

WW LIFT STATION

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$0.00	\$1,000.00	\$11,066.00	\$2,558.40
Fringes	\$0.00	\$191.84	\$3,891.00	\$828.36
Operating Expenses	\$0.00	\$1,500.00	\$0.00	\$2,050.00
Equipment Rental	\$0.00	\$500.00	\$0.00	\$500.00
Lift Station Replacement	\$5,726.00	\$36,724.87	\$0.00	\$18,649.03
Department Totals	\$5,726.00	\$39,916.71	\$14,957.00	\$24,585.79
Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Lift Station Fund Interest	\$844.53	\$973.58	\$0.00	\$599.65
Cash Carryover - Lift Station	\$46,481.33	\$38,943.14	\$38,943.14	\$23,986.14
Department Totals	\$47,325.86	\$39,916.72	\$38,943.14	\$24,585.79
WASTEWATER LIFT STATION FUND BALANCE	\$41,599.86	\$0.01	\$23,986.14	\$0.00

WATER O&M EXPENSE

Expenditure Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Salaries	\$140,820.00	\$163,593.60	\$150,046.00	\$180,930.88
Fringes	\$25,018.00	\$79,891.17	\$65,192.00	\$54,076.58
Operating Expenses	\$332,394.00	\$23,350.00	\$22,700.00	\$116,150.00
Utility Costs	\$3,429.00	\$38,050.00	\$39,650.00	\$47,000.00
Professional Service	\$32,228.00	\$12,000.00	\$8,500.00	\$16,000.00
Equipment	\$0.00	\$4,000.00	\$2,500.00	\$11,500.00
Liability & Property Insurance	\$0.00	\$7,500.00	\$0.00	\$7,500.00
ADEQ Fees	\$0.00	\$3,937.95	\$0.00	\$3,937.95
AIAC Obligations	\$39,988.00	\$40,000.00	\$40,000.00	\$40,000.00
Contract Services	\$243,443.00	\$153,015.00	\$137,000.00	\$0.00
Waterline Taps	\$95.00	\$20,000.00	\$100.00	\$20,000.00
Growth Premium Fee	\$39,000.00	\$150,000.00	\$4,500.00	\$150,000.00
Arsenic O&M	\$0.00	\$113,720.00	\$20,000.00	\$80,000.00
Debt Service	\$361,940.00	\$497,733.00	\$497,733.00	\$491,333.00
Water O&M Expense Totals	\$1,218,355.00	\$1,306,790.72	\$987,921.00	\$1,218,428.41
Additional 2.5 FTE				
Budgeted 4.5 FTE				

WATER O&M REVENUE

Revenue Category	2007-2008	2008-2009		2009-2010
	Actual	Budget	Projected	Budget
Water Base/Usage Fees	\$1,204,622.00	\$1,112,000.00	\$924,162.00	\$1,107,000.00
Connection Fee - Type A	\$8,510.00	\$50,000.00	\$1,250.00	\$50,000.00
Connection Fee - Type B	\$1,500.00	\$150,000.00	\$3,000.00	\$150,000.00
Tap Fees	\$798.00	\$20,000.00	\$0.00	\$20,000.00
Regional Water Committees – WAC	\$6,066.00	\$5,644.00	\$5,644.00	\$4,495.00
Other Fees	\$16,428.00	\$22,923.00	\$8,150.00	\$19,998.00
Misc Revenue	\$2,079.00	\$1,500.00	\$0.00	\$1,500.00
Water O&M Revenue Totals	\$1,240,003.00	\$1,362,067.00	\$942,206.00	\$1,352,993.00

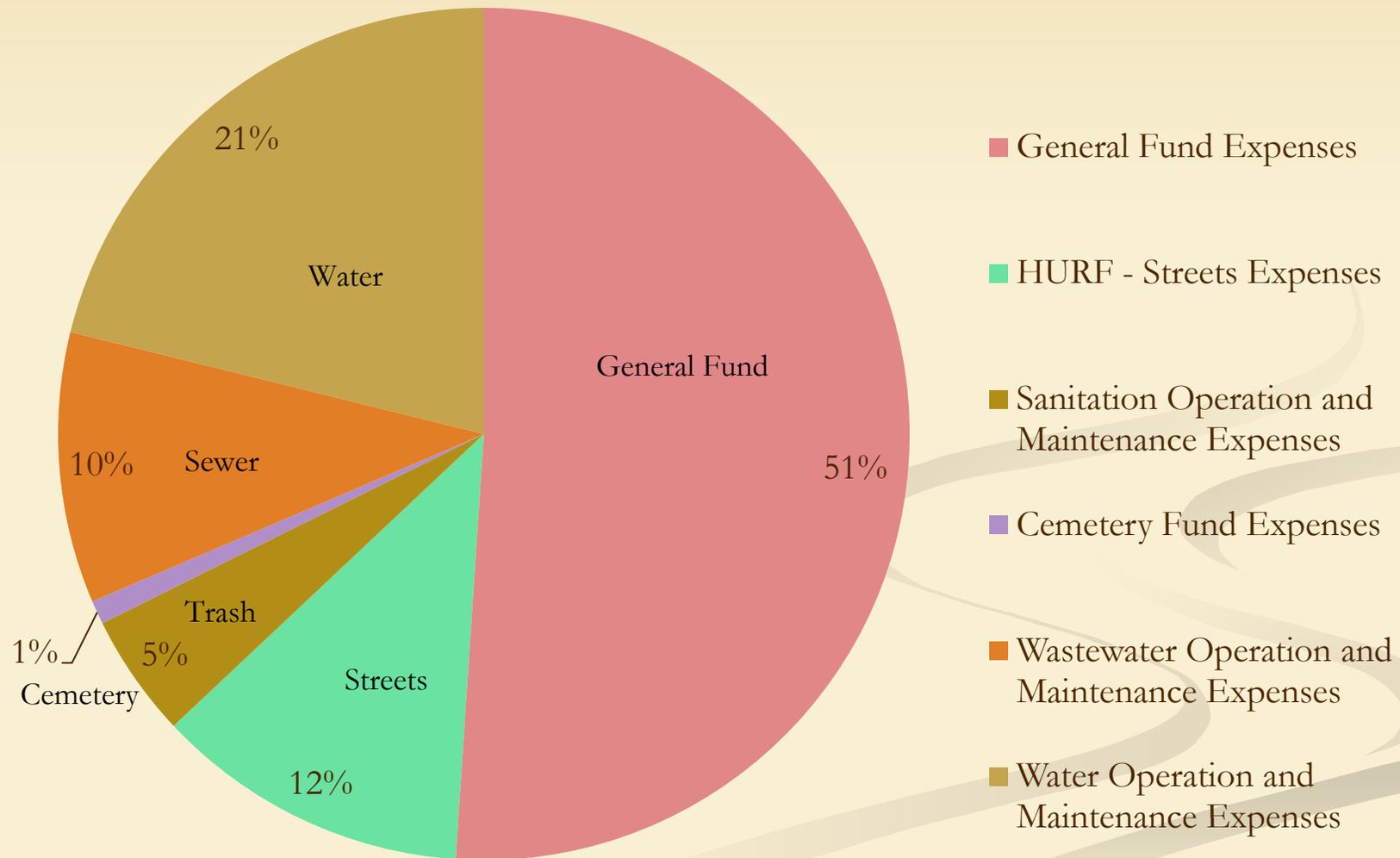
Additional Non-Operational Budget Categories Not Reflected in Trial Budget

- Wastewater Development Projects
- Wastewater Plant & Equipment Improvements
- Water Capital Improvements
- CIP – Capital Improvement Fund
- Development Reimbursement Fund
- Grant Fund
- Donation Fund
- Pension Fund

Expense Summary

Fund Description	2008-2009 Budget	2009-2010 Budget
General Fund Expenses	3,055,368.24	2,941,480.23
HURF - Streets Expenses	804,966.67	687,625.78
Sanitation Operation and Maintenance Expenses	280,765.00	270,000.00
Cemetery Fund Expenses	59,508.95	47,795.01
Perpetual Care Expenses	5,000.00	3,500.00
Wastewater Operation and Maintenance Expenses	312,148.23	358,541.56
Wastewater Line Replacement Expenses	229,161.31	209,126.35
Wastewater Lift Station Expenses	39,916.71	24,585.79
Water Operation and Maintenance Expenses	<u>1,306,790.72</u>	<u>1,218,428.41</u>
	6,093,625.83	5,761,083.13
Reflects an overall 5.46% decrease or \$332, 542		

Fund Expense Percentages



QUESTIONS

??????????