

2012-2013  
Preliminary  
Budget

May 1, 2012

# Timeline

- Council budget worksessions in May/June
- Adopt tentative budget on June 26<sup>th</sup> - State law requires adoption of Tentative Budget on or before 3<sup>rd</sup> Monday in July). The Tentative Budget sets the maximum limits for expenditures.
- Adoption of the Final Budget on July 24<sup>th</sup> – required by the first Monday in August.
- Adoption of the Property Tax Levy on August 14<sup>th</sup> - deadline for the adoption of the property tax levy is the third Monday in August.

# Major Operational Funds

- General Fund – provides services that are available to all 4,097 citizens (examples: Police, Library, Parks, Public Works, Transit, Community Development-Planning and Zoning)
- HURF (Streets) – provides services that are available to all 4,097 citizens (examples: street & sidewalk repair and maintenance, new road construction, transportation planning)

# Major Operational Funds

## ENTERPRISE FUNDS

- Sanitation – provides trash services to 1,287 customers (including curbside recycling and brush pickup)
- Cemetery – provides services to cemetery customers and their families
- Wastewater – provides wastewater collection and treatment services to 1,089 customers
- Water – provides water distribution and treatment services to 1,765 customers

# Preliminary Budget Assumptions

- Change in ASRS contribution rates from 50%-47% back to 50%-50% which is a raise of 1.28% for employer contributions.
- 5% health insurance premium increase.
- Workers Compensation Experience Modification increased from 1.75 to 2.22.

# Preliminary Budget Assumptions

- 21% Increase in State Shared Income Tax.
- 1.71% Increase in Motor Vehicle Tax.
- 13.43% Increase in State Sales Tax.
- 3.18% Increase in HURF Tax
- 21.17% Increase in Local Sale Tax.
- 120% Increase in Construction Tax.
  - Construction tax funding of Capital Projects Fund leaves a fund balance of \$17,000 for future projects.

Percentage of increase based upon budget to budget number.

# Strategic Planning Workshop

The Strategic Planning workshop held on March 15, 2012 had a targeted theme: Ensuring Financial Sustainability for the Town of Clarkdale.

- The three “Stages of Financial Recovery”– Bridging, Reforming and Transforming were the focus of the discussion which spanned a period from 1 to 5 years.
- The Town Council identified the following three priority focus areas:
  - Workforce/Human Capital
  - Deferred Maintenance
  - Economic Development

# Strategic Planning Goals

- Attract and Retain a Qualified and Competent Workforce in Order to Provide High Quality Services to Residents
  - Reinstate portions of 2009 furlough.
  - 10% salary reinstatement for non-exempt, certified PD employees.
  - 5% salary reinstatement for all exempt employees.
  - 5% salary reinstatement for all non-exempt employees (keeping workweek at 36 hours).
  - Reclassify selected job positions to reflect current assignments.

# Strategic Planning Goals

- Maintain the Value of our Capital & Factor True Costs Into Asset Management Practices (Deferred Maintenance, Depreciation, etc.)
  - Deferred Maintenance - Two servers and 12 computer stations (1/3 of rotation) purchased from proposed 2012 fund balance.
  - Deferred Maintenance – Additional budgeting of \$9,000 for buildings in 2013 budget.
  - Deferred Maintenance - Propose transfer of 75% of 2012 general fund remaining fund balance to Streets for 2013 projects.
  - Depreciation – Additional budgeting of \$40,000 for water surcharge for depreciation.

# Strategic Planning Goals

- Establish and Maintain an Unreserved Fund Balance in the General Fund.
  - Dedicate a portion of fund balance to address deferred maintenance.
  - Build and maintain the following unreserved fund balances in the General Fund by the end of the following Fiscal Years:
    - FY 2013 = 10%
    - FY 2014 = 12%
    - FY 2015 = 15%
    - FY 2016 = 20%
    - FY 2017 = 25%
    - Maintain 25% fund balance each year following 2017

# Administration

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
Salaries	\$215,014.71	\$177,537.50	\$169,401.10	\$160,740.22
Fringes	\$82,384.28	\$72,832.23	\$71,293.89	\$68,366.86
Operational Expenses	13,256.89	13,800.00	16,350.00	16,400.00
Department Totals	\$310,655.88	\$264,169.73	\$257,044.99	\$245,507.08
Town Manager and Finance				

# Town Clerk

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$40,451.59	\$44,780.00	\$39,830.00	\$59,555.64
Fringes	\$9,123.17	\$13,601.00	\$10,435.83	\$20,530.36
Operating Expenses	\$10,399.55	\$22,385.00	\$23,810.00	\$15,220.00
Department Totals	\$59,974.31	\$80,766.00	\$74,075.83	\$95,306.00
1/2 Clerk & Deputy Clerk and Council Salaries, Travel/education				

# Human Resources

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$0.00	\$26,173.00	\$26,173.20	\$32,104.80
Fringes	\$0.00	\$10,167.70	\$10,168.44	\$11,835.60
Operating Expenses	\$0.00	\$17,200.00	\$8,000.00	\$20,600.00
Department Totals	\$0.00	\$53,540.70	\$44,341.64	\$64,540.40

New department last year. Has been budgeted to include funds for new hire expenses, health management, and employee safety.

# Town Wide Expenses

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Legal - Municipal	\$25,036.94	\$25,000.00	\$38,000.00	\$35,000.00
Legal - Court	\$23,894.86	\$30,000.00	\$24,000.00	\$30,000.00
Workers Comp for all GF	\$19,043.49	\$28,053.00	\$28,052.92	\$35,030.64
ITC Contract	\$46,247.50	\$46,600.00	\$46,600.00	\$54,600.00
VERIP	\$0.00	\$0.00	\$0.00	\$0.00
Audit Services	\$18,200.00	\$22,000.00	\$22,000.00	\$22,000.00
Liability & Property Insurance	\$59,288.44	\$36,294.00	\$50,620.00	\$50,620.00
Centennial	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Web Site	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Unemployment	\$4,546.62	\$1,000.00	\$4,650.00	\$0.00
DWR Fee	\$0.00	\$5,104.00	\$5,710.00	\$5,303.00
General Operations	\$47,363.35	\$15,550.00	\$12,050.00	\$14,550.00
ITC Operations	\$40,215.40	\$78,840.00	\$45,290.00	\$48,450.00
Department Totals	\$283,836.60	\$293,441.00	\$287,972.92	\$301,553.64
<p>Most costs are shared by all funds and offset by the Admin Fee. Workers Comp has been included for all of GF at 2.22 mod.</p>				

# Community Development

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$134,571.61	\$141,782.00	\$135,557.92	\$180,292.48
Fringe	\$56,510.86	\$65,904.60	\$61,835.13	\$68,914.47
Operations	\$16,471.83	\$20,458.00	\$26,758.00	\$26,808.00
Department Totals	<u>\$207,554.30</u>	<u>\$228,144.60</u>	<u>\$224,151.05</u>	<u>\$276,014.94</u>
Planning, zoning, permits & inspections. Includes Senior Planner at 100%, Director at 60%, GIS at 50%				

# Community Services

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$55,971.14	\$53,054.00	\$66,140.96	\$73,210.41
Fringes	\$23,448.41	\$24,049.00	\$27,812.97	\$30,639.01
Operations	\$2,317.57	\$3,788.00	\$5,038.00	\$5,613.00
Department Totals	<u>\$81,737.12</u>	<u>\$80,891.00</u>	<u>\$98,991.93</u>	<u>\$109,462.42</u>
Department oversees Library, Parks, Pool, Volunteer Services and Court				

# Library

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$29,348.38	\$36,244.00	\$36,244.16	\$37,616.67
Fringes	\$10,451.74	\$12,193.00	\$12,194.09	\$13,497.18
Operations	\$8,664.24	\$10,725.00	\$9,325.00	\$10,925.00
Department Totals	<u>\$48,464.36</u>	<u>\$59,162.00</u>	<u>\$57,763.25</u>	<u>\$62,038.85</u>

# Parks and Recreation Programs

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Fringes	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$3,098.44	\$5,050.00	\$5,050.00	\$5,000.00
Department Totals	\$3,098.44	\$5,050.00	\$5,050.00	\$5,000.00
<p>Summer Concerts 100% donations and volunteers. July 4th and Halloween staffed by volunteers.</p>				

# Pool

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Fringes	\$0.00	\$0.00	\$0.00	\$0.00
Operations	\$7,302.21	\$7,950.00	\$7,950.00	\$7,950.00
Department Total	\$7,302.21	\$7,950.00	\$7,950.00	\$7,950.00
Pool will not be open in 2012 season				

# Community Services Combined

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Community Services	\$81,737.12	\$80,891.00	\$98,991.93	\$109,462.42
Library	\$48,464.36	\$59,162.00	\$57,763.25	\$62,038.85
Parks & Recreation	\$3,098.44	\$5,050.00	\$5,050.00	\$5,000.00
Pool	\$7,302.21	\$7,950.00	\$7,950.00	\$7,950.00
Department Totals	<u>\$140,602.13</u>	<u>\$153,053.00</u>	<u>\$169,755.18</u>	<u>\$184,451.27</u>
Department oversees Library, Parks, Pool, HCB, and Volunteer Services				

# Court

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$58,075.33	\$64,424.44	\$64,424.44	\$66,105.91
Contract Labor	\$666.15	\$1,500.00	\$1,500.00	\$0.00
Fringes	\$13,607.56	\$16,146.47	\$16,147.34	\$17,265.91
Operations	\$4,993.36	\$10,100.00	\$8,830.00	\$12,950.00
Department Totals	<u>\$77,342.40</u>	<u>\$92,170.91</u>	<u>\$90,901.78</u>	<u>\$96,321.82</u>
Currently Judge, Senior Court Clerk and PT Court Clerk				

# Police

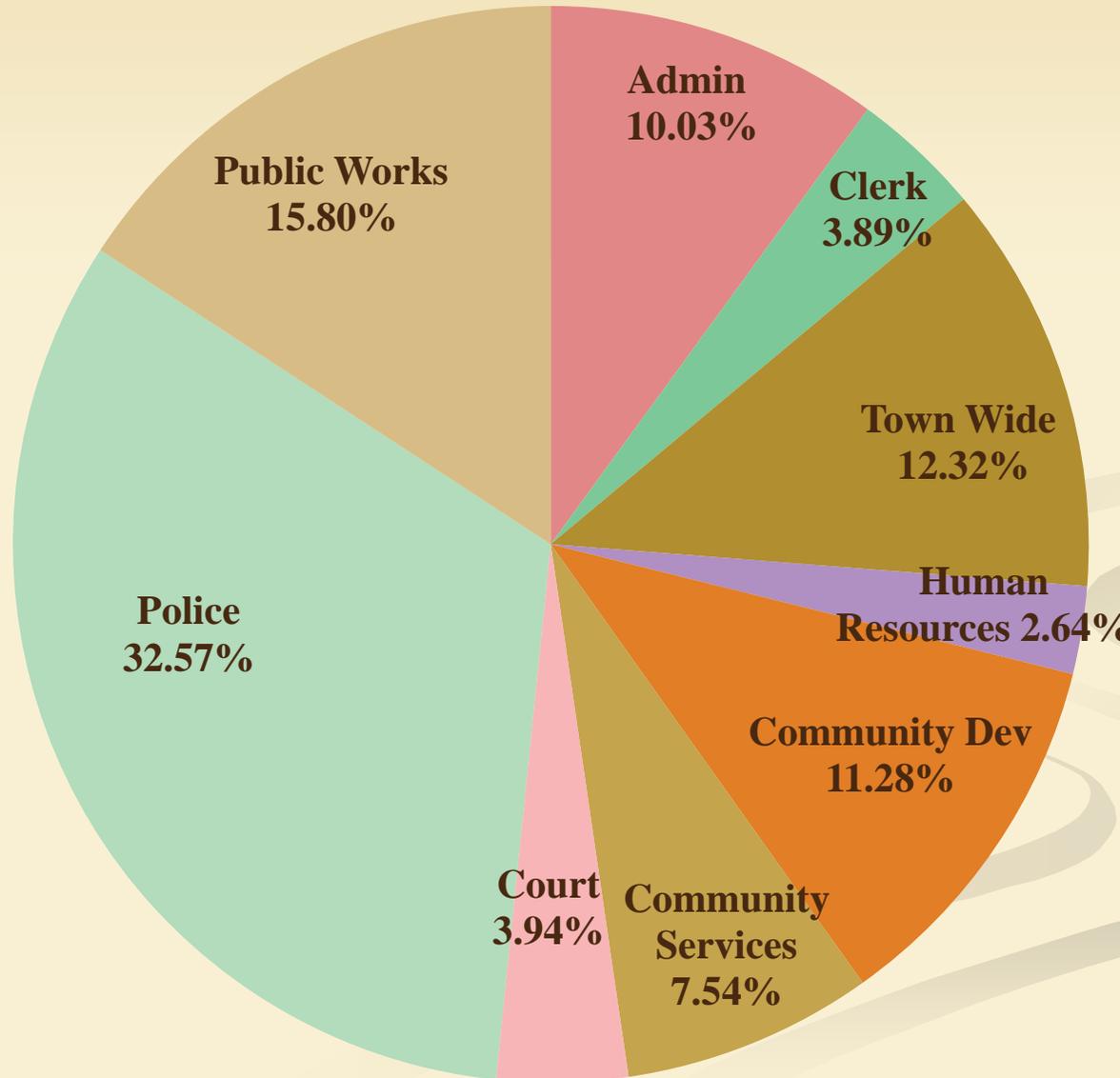
Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$326,910.12	\$315,187.00	\$363,526.72	\$375,712.34
Fringes	\$143,826.20	\$141,040.00	\$172,977.83	\$167,016.09
Dispatching Contract	\$126,015.00	\$152,606.00	\$152,606.00	\$157,565.00
Animal Control Expen	\$155.07	\$800.00	\$800.00	\$800.00
Animal Shelter Service	\$8,271.29	\$7,800.00	\$7,714.00	\$7,714.00
Equipment Purchase	\$13,711.74	\$14,175.00	\$14,175.00	\$8,000.00
Equipment Repair	\$19,831.98	\$14,175.00	\$14,175.00	\$8,000.00
Operations	\$51,894.50	\$132,697.00	\$68,736.71	\$72,512.00
Department Totals	\$690,615.90	\$778,480.00	\$794,711.26	\$797,319.44

5% of local sales tax in contingency with \$8000 for equipment purchases & maintenance. No SRO Officer - now in PD budget. Additional cost for server

# Public Works

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
Salaries	\$82,524.00	\$104,939.00	\$116,102.98	\$125,451.69
Fringes	\$31,432.70	\$50,405.00	\$51,397.01	\$56,617.23
GADA Debt Service	\$39,271.25	\$38,671.00	\$38,671.00	\$37,500.00
Transit Contract	\$46,981.00	\$38,750.00	\$38,750.00	\$38,000.00
Operations	114,241.46	115,725.00	113,582.86	129,180.00
Department Totals	<u>\$314,450.41</u>	<u>\$348,490.00</u>	<u>\$358,503.85</u>	<u>\$386,748.92</u>
Operations includes \$9,000 for buildings				

# General Fund Expenses



# General Fund Revenues

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>LOCAL REVENUES</b>				
Franchise Royalties	\$90,734.45	\$90,000.00	\$100,000.00	\$90,000.00
Business & Home Occupation. L	\$6,910.00	\$5,500.00	\$6,500.00	\$6,500.00
Building Permits	\$22,171.45	\$10,000.00	\$20,000.00	\$20,000.00
General P&Z	\$1,144.80	\$500.00	\$500.00	\$500.00
Facilities Rentals	\$3,370.50	\$4,600.00	\$2,500.00	\$3,000.00
Court Special Project Reimburse	\$0.00	\$0.00	\$0.00	\$0.00
Magistrate Court Fines Reimbursement - Court	\$19,810.41	\$18,000.00	\$25,000.00	\$20,000.00
Appointed Attorney	\$4,818.41	\$500.00	\$1,500.00	\$1,500.00
Court Appointed Council Fee	\$0.00	\$0.00	\$0.00	\$0.00
Victim Restitution	\$0.00	\$50.00	\$0.00	\$0.00
Police Record Copies	\$0.00	\$75.00	\$0.00	\$0.00
Police Special Project Reimburse	\$13,639.58	\$0.00	\$0.00	\$0.00

# General Fund Revenues Cont.

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>LOCAL REVENUES</b>				
Local Sales Tax (except construction)	\$705,764.79	\$790,000.00	\$685,000.00	\$830,000.00
Pool Concessionns	\$0.00	\$0.00	\$0.00	\$0.00
General Concessions	\$956.00	\$600.00	\$200.00	\$200.00
PD Officer Safety Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Police Education Reimbuirsement	\$0.00	\$175.00	\$0.00	\$100.00
Construction Sales Tax	\$30,900.79	\$53,000.00	\$25,000.00	\$55,000.00
Insurance Dividends	\$17,193.67	\$500.00	\$15,500.00	\$0.00
Clarkdale Memorabilia	\$109.50	\$75.00	\$0.00	\$0.00
Liquor Licences	\$100.00	\$150.00	\$50.00	\$50.00
Animal Control	\$1,361.00	\$1,500.00	\$1,500.00	\$1,500.00
Property Tax	\$408,227.58	\$412,395.00	\$412,395.00	\$430,564.00

10% of the Local Sales Tax is budgeted as a transfer to the Street Fund and 5% was allocated to the PD for emergency vehicles. Tax revenue is proposed at 5% above projected year end totals. Property Tax increase reflects a tax rate of 1.40 from \$1.095

# General Fund Revenues Cont.

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>LOCAL REVENUES</b>				
Pool Income	\$0.00	\$0.00	\$0.00	\$0.00
Library Fees	\$205.01	\$200.00	\$250.00	\$250.00
Library E-rate	\$1,362.73	\$250.00	\$1,200.00	\$400.00
4th July Income	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Income	\$5,993.45	\$6,500.00	\$1,114.85	\$1,000.00
Equipment Repair Reimburseme:	\$2,921.27	\$2,000.00	\$6,300.00	\$6,300.00
Excise Tax Refund	\$2,663.82	\$2,500.00	\$3,500.00	\$3,000.00
Forfeiture, Auctions, Reposs	\$794.00	\$25,000.00	\$25,000.00	\$25,000.00
Development & Growth	\$0.00	\$0.00	\$100,000.00	\$100,000.00
Copies & Faxes	\$607.00	\$450.00	\$150.00	\$150.00
Museum Utility Reimbursement	\$1,538.21	\$1,700.00	\$600.00	\$1,500.00

# General Fund Revenues Cont.

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>LOCAL REVENUES</b>				
Admin Fee Transfer-Water	\$50,753.28	\$55,800.00	\$55,800.64	\$55,033.44
Admin Fee Transfer-Sewer	\$31,567.00	\$29,882.00	\$29,881.82	\$30,416.97
Admin Fee Transfer -Streets	\$30,331.13	\$31,009.00	\$31,008.64	\$32,554.27
Admin Fee Transfer-Cemetery	\$3,421.88	\$3,649.00	\$3,649.09	\$3,850.00
Admin Fee Transfer - YFC	\$10,000.00	\$10,000.00	\$5,412.95	\$0.00
Admin Fee Transfer -Sanitation	\$23,328.07	\$23,549.00	\$23,549.50	\$23,629.42
Admin Fee Transfer -CDBG	\$0.00	\$0.00	\$1,000.00	\$0.00
Admin Fee Transfer-MG	\$39,500.00	\$40,000.00	\$40,000.00	\$0.00

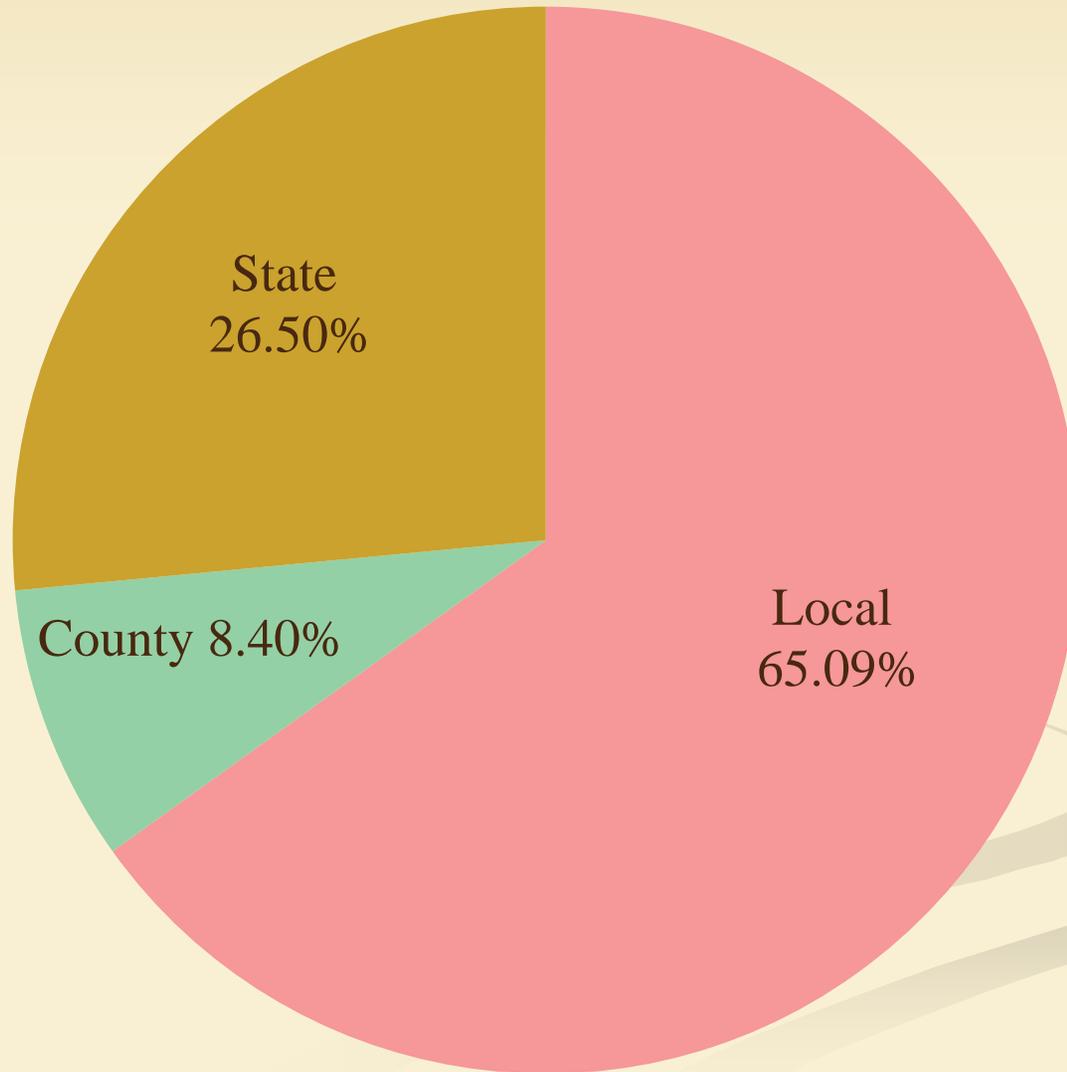
# General Fund Revenues Cont.

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>LOCAL REVENUES</b>				
Wells Fargo Interest	1,532.83	400.00	1,000.00	600.00
Interest Income - LGIP	\$307.66	\$200.00	\$300.00	\$300.00
Pool Plastering - Cash	\$0.00	\$14,090.30	\$14,090.30	\$14,090.30
Pool Plastering - Interest	\$26.13	\$25.00	\$70.50	\$25.00
Park Land Fund - Cash	\$0.00	\$10,250.55	\$10,250.55	\$10,250.55
Park Land Fund - Interest	\$19.01	\$8.00	\$61.50	\$25.00
Designated Funds - Police Car	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
Contingency Revenue	\$0.00	\$0.00	\$0.00	\$50,000.00
Designated Funds - Streets	\$0.00	\$0.00	\$200,000.00	\$0.00
<b>Department Totals</b>	<b>\$1,534,085.41</b>	<b>\$1,680,082.85</b>	<b>\$1,884,835.34</b>	<b>\$1,852,288.94</b>

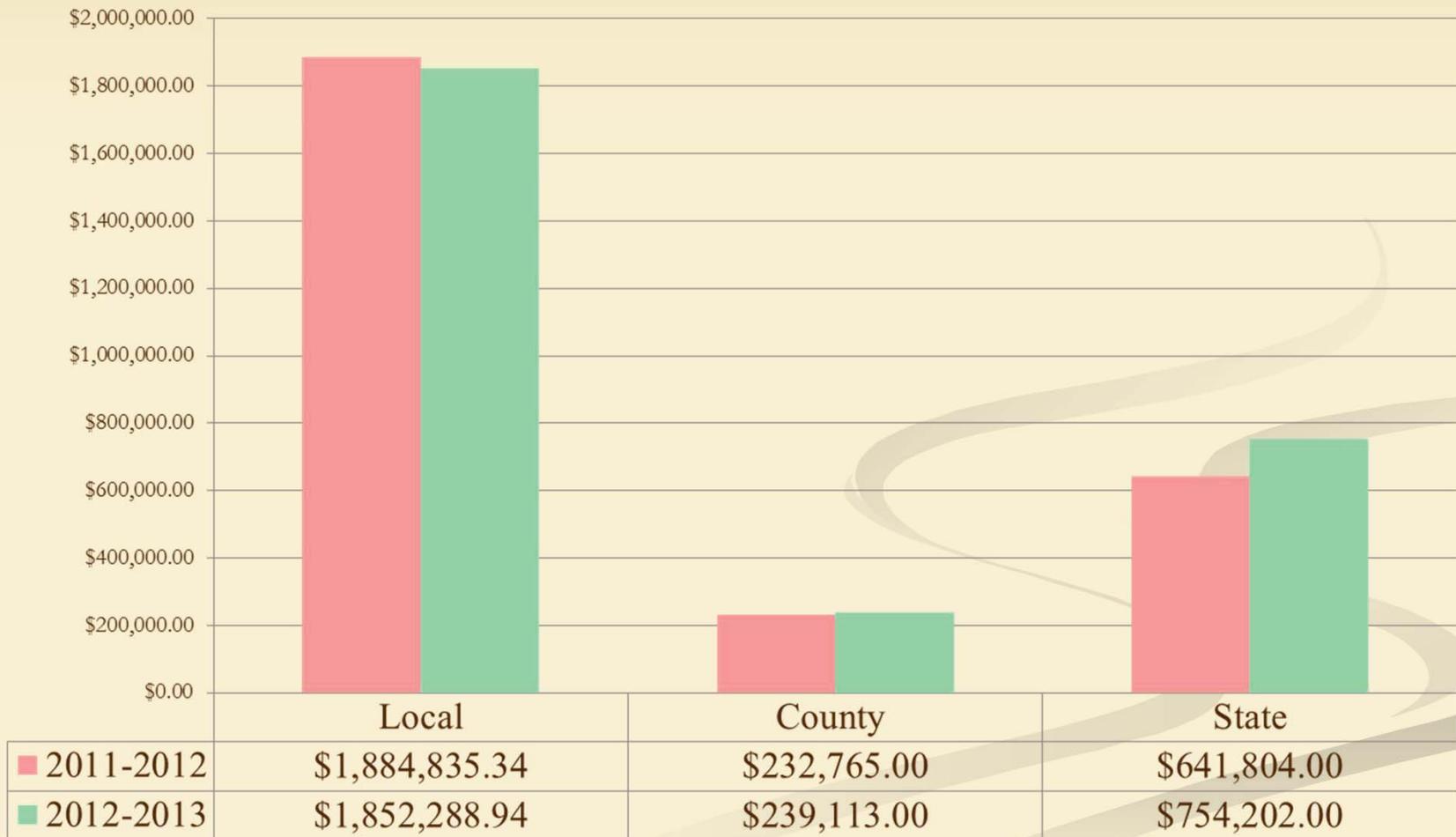
# General Fund – County & State Revenues

Revenue Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>COUNTY REVENUES</b>				
Motor Vehicle Licenses	\$207,076.44	\$205,000.00	\$205,000.00	\$208,500.00
Yavapai County Library District	\$29,155.00	\$30,613.00	\$27,765.00	\$30,613.00
<b>Total County Revenues</b>	<b>\$236,231.44</b>	<b>\$235,613.00</b>	<b>\$232,765.00</b>	<b>\$239,113.00</b>
<b>STATE REVENUES</b>				
State Sales Tax	\$280,240.64	\$296,000.00	\$296,000.00	\$335,740.00
State Income Tax Sharing	\$358,184.59	\$345,804.00	\$345,804.00	\$418,462.00
<b>Total State Revenues</b>	<b>\$638,425.23</b>	<b>\$641,804.00</b>	<b>\$641,804.00</b>	<b>\$754,202.00</b>
Total Expenses	\$2,190,174.61	\$2,471,691.74	\$2,759,404.30	\$2,845,604.36
Total Revenues	\$2,408,742.08	\$2,557,506.53	\$2,759,404.34	\$2,845,603.94
Difference	\$ 218,567.47	\$ 85,814.79	\$ 0.04	\$ (0.42)

# General Fund Revenue Shares



# Revenue Comparison



# HURF – STREETS EXPENSES

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
<b>Streets</b>				
Salaries	\$90,634.37	\$88,908.00	\$88,908.80	\$92,891.42
Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00
Fringes	\$37,829.94	\$48,772.05	\$44,905.77	\$58,601.25
Street Improvements	\$13,116.87	\$34,095.00	\$34,095.00	\$74,000.00
Tea Grant Matching Funds	\$0.00	\$22,500.00	\$22,500.00	\$0.00
TEP 19 Match - Sharrows				\$14,250.00
Operations	\$111,246.79	\$63,303.00	\$119,676.80	\$85,800.00
Reimbursement Fee Transfer	\$30,331.12	\$31,008.60	\$31,008.64	\$32,554.27
Street Department Expenses	<b>\$283,159.09</b>	<b>\$288,586.65</b>	<b>\$341,095.01</b>	<b>\$358,096.94</b>

# HURF – STREETS REVENUES

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budgeted	Budget
<b>LOCAL DEPARTMENT REVENUES</b>				
Interest Income	\$55.53	\$20.00	\$0.00	\$0.00
WF Savings Interest	\$90.91	\$190.00	\$0.00	\$0.00
Misc Income	\$50.00	\$3,050.00	\$0.00	\$0.00
Transfer from GF Sales Tax	\$1,407.79	\$34,095.00	\$34,095.00	\$83,000.00
Transfer in from Santation Fund	\$44,000.00	\$40,000.00	\$40,000.00	\$0.00
Designated Funds - Parkway	\$0.00			\$0.00
Designated Funds - General	\$0.00			\$0.00
Designated Funds - Broadway	\$0.00			\$0.00
Designated Funds - Bent River N	\$0.00			\$0.00
Designated Funds -	\$0.00	\$0.00		\$0.00
Equipment Rental - Misc	\$11,929.50	\$6,500.00	\$6,500.00	\$6,500.00
Equipment Rental - Utility	\$4,125.00	\$5,500.00	\$5,500.00	\$5,500.00
<b>Total Local Revenues</b>	<b>\$61,658.73</b>	<b>\$89,355.00</b>	<b>\$86,095.00</b>	<b>\$95,000.00</b>
<b>STATE SHARED REVENUES</b>				
Highway User Revenue Fund (H	\$273,579.43	\$255,000.00	\$255,000.00	\$263,097.00
Lotto (LTAF)	\$3,227.73	\$0.00	\$0.00	\$0.00
LTAF II	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total State Shared Revenues</b>	<b>\$276,807.16</b>	<b>\$255,000.00</b>	<b>\$255,000.00</b>	<b>\$263,097.00</b>
<b>TOTAL REVENUES</b>	<b>\$338,465.89</b>	<b>\$344,355.00</b>	<b>\$341,095.00</b>	<b>\$358,097.00</b>
STREET FUND BALANCE	\$55,306.80	\$55,768.00	\$0.00	\$0.06
Highway User Revenue Funds (HURF) - Gasoline Tax Transfer from General Fund				

# CAPITAL PROJECTS FUND

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
Capital Imp Lease	\$37,175.79	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00
MPC Principal	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
MPC Interest	\$15,034.99	\$13,510.00	\$13,510.00	\$11,973.00
Administration Fees	\$1,100.00	\$1,100.00	\$1,000.00	\$1,100.00
CIP Project Expenses	\$0.00	\$0.00	\$600,000.00	\$600,000.00
<b>Total Expenses</b>	<b>\$78,310.78</b>	<b>\$39,610.00</b>	<b>\$639,510.00</b>	<b>\$638,073.00</b>
<b>CAPITAL PROJECTS REVENUES</b>				
Government Agreement	\$0.00	\$0.00	\$600,000.00	\$600,000.00
Interest Income	\$6.88	\$0.00	\$0.00	\$0.00
Const Tax Transfer	\$30,900.80	\$53,000.00	\$25,000.00	\$55,000.00
Transfer from GF	\$46,275.00	\$2,000.00	\$14,510.00	\$0.00
Capital Transfer from S	\$0.00	\$0.00	\$0.00	\$0.00
CIP Cash Carryover		\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$77,182.68</b>	<b>\$55,000.00</b>	<b>\$639,510.00</b>	<b>\$655,000.00</b>
Fund Balance	-\$1,128.10	\$15,390.00	\$0.00	\$16,927.00
Annual remaining Fund Balance to be budgeted for the following year before being spent				

# SANITATION FUND

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>SANITATION EXPENDITURES</b>				
Salaries	\$12,563.12	\$13,973.00	\$13,973.28	\$14,504.05
Fringes	\$4,609.40	\$5,970.04	\$5,971.74	\$6,240.16
Operating Expenses	\$6,925.66	\$11,405.00	\$15,030.00	\$15,030.00
Contractual Services - Residenc	\$196,079.44	\$195,000.00	\$195,000.00	\$195,000.00
Liability & Property Insurance	\$0.00	\$2,520.00	\$2,520.00	\$2,520.00
Contractual Services - Recycle	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
Administration Fee Transfer to	\$23,328.08	\$23,549.50	\$23,549.50	\$23,629.42
<b>Sanitation Total Expenses</b>	<b>\$243,505.70</b>	<b>\$255,417.54</b>	<b>\$259,044.52</b>	<b>\$259,923.63</b>
<b>SANITATION REVENUES</b>				
User Fee's	\$271,299.40	\$273,000.00	\$273,000.00	\$273,000.00
Late Fees	\$8,511.94	\$6,500.00	\$2,500.00	\$3,500.00
<b>Sanitation Total Revenues</b>	<b>\$279,811.34</b>	<b>\$279,500.00</b>	<b>\$275,500.00</b>	<b>\$276,500.00</b>
<b>To Sanitation Capital Fund</b>	0.00	24,082.46	36,305.64	17,089.89

# SANITATION CAPITAL FUND

Expenditure Category	2010-2011 Actual	2011-2012 Projected      Budget		2012-2013 Budget
<b>SANITATION CAPITAL FUND EXPENSE</b>				
Transfer to HURF Fund	\$44,000.00	\$40,000.00	\$40,000.00	\$0.00
Transfer to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>
<b>SANITATION CAPITAL FUND REVENUES</b>				
Interest Income	\$136.01	\$76.00	\$0.00	\$14.87
Capital Transfers In	\$0.00	\$24,000.00	\$16,455.47	\$16,576.37
Cash - Capital Fund carry over	\$146,606.19	\$90,268.00	\$74,344.00	\$50,799.47
<b>Total Revenues</b>	<b>\$146,742.20</b>	<b>\$114,344.00</b>	<b>\$90,799.47</b>	<b>\$67,390.71</b>
<b>Remaining Funds</b>	<b>\$102,742.20</b>	<b>\$74,344.00</b>	<b>\$50,799.47</b>	<b>\$67,390.71</b>

# CEMETERY FUND

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
Salaries	\$18,346.57	\$15,428.00	\$15,428.31	\$16,184.31
Fringes	\$9,515.30	\$8,502.00	\$8,502.64	\$8,924.95
Liability & Property Ins <sup>1</sup>	\$2,136.05	\$3,615.00	\$3,615.00	\$3,615.00
Operating Expenses	\$144,575.58	\$10,025.00	\$8,944.96	\$9,775.74
Administration Fee Tra	\$3,421.88	\$3,649.00	\$3,649.09	\$3,850.00
<b>Cemetery Expense Tot</b>	<b>\$177,995.38</b>	<b>\$41,219.00</b>	<b>\$40,140.00</b>	<b>\$42,350.00</b>
<b>CEMETERY REVENUES</b>				
Lot Sales	\$32,205.00	\$16,000.00	\$6,140.00	\$15,000.00
Interment	\$18,950.00	\$9,400.00	\$14,000.00	\$7,350.00
Prepay	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$249.36	\$85.00	\$0.00	\$0.00
Grave Liners	\$3,080.00	\$2,000.00	\$4,500.00	\$4,500.00
Perpetual Care Transfer	\$121,000.00	\$15,500.00	\$15,500.00	\$15,500.00
<b>Revenue Totals</b>	<b>\$54,484.36</b>	<b>\$42,985.00</b>	<b>\$40,140.00</b>	<b>\$42,350.00</b>

# CEMETERY – PERPETUAL CARE

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>PERPETUAL CARE EXPENSES</b>				
Salaries	\$0.00	\$0.00	\$0.00	\$0.00
Topsoil Additions	\$0.00	\$0.00	\$0.00	\$0.00
Sprinkler System	\$0.00	\$0.00	\$0.00	\$0.00
Transfer to Cemetery	\$121,000.00	\$15,500.00	\$15,500.00	\$15,500.00
<b>Perpetual Care Expense Totals</b>	<b>\$121,000.00</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>
<b>PERPETUAL CARE REVENUES</b>				
Perpetual Care Payments	\$1,295.00	\$3,000.00	\$4,550.00	\$4,500.00
Interest Income	\$61.58	\$0.00	\$0.00	\$0.00
Designated - Perpetual Care	\$211,628.54	\$91,985.12	\$191,093.54	\$79,485.00
<b>Perpetual Care Revenue Totals</b>	<b>\$212,985.12</b>	<b>\$94,985.12</b>	<b>\$195,643.54</b>	<b>\$83,985.00</b>
<b>PERPETUAL CARE FUND</b>	<b>\$91,985.12</b>	<b>\$79,485.12</b>	<b>\$180,143.54</b>	<b>\$68,485.00</b>

# WASTEWATER O&M

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
<b>WASTEWATER EXPENSES</b>				
Salaries	\$85,876.67	\$99,931.98	\$99,932.39	\$103,993.78
Fringes	\$34,723.26	\$46,921.00	\$45,951.38	\$49,498.04
Operating Expenses	\$49,042.36	\$56,281.00	\$66,137.81	\$62,527.86
Electrical Service	\$28,545.98	\$25,000.00	\$25,000.00	\$26,350.00
Liability & Property Insurance	\$7,019.58	\$7,796.00	\$7,796.60	\$7,800.00
Professional Service	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00
Equipment Purchases	\$1,795.00	\$1,500.00	\$1,500.00	\$1,500.00
WIFA Debt Service Interest	\$0.00	\$0.00	\$0.00	\$179,290.00
WIFA Reserve Requirement	\$0.00	\$0.00	\$0.00	\$40,755.35
Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00
Chemical Testing	\$28,758.73	\$30,000.00	\$30,000.00	\$30,000.00
Administration Fee	\$31,567.00	\$29,881.82	\$29,881.82	\$30,416.97
Regulatory Fees - ADEQ	\$16,259.23	\$15,000.00	\$15,000.00	\$15,000.00
<b>WW Expense Totals</b>	<b>\$283,587.81</b>	<b>\$319,811.80</b>	<b>\$328,700.00</b>	<b>\$554,632.00</b>
<b>WASTEWATER REVENUES</b>				
User Fees	\$290,706.89	\$396,012.00	\$300,000.00	\$460,932.00
Industrial User Fees	\$36,000.00	\$2,000.00	\$20,000.00	\$5,000.00
Misc Fees	\$13,294.43	\$10,400.00	\$8,700.00	\$11,200.00
<b>Transfer - Debt Service Offset</b>				<b>\$77,500.00</b>
<b>WW Revenue Totals</b>	<b>\$340,001.32</b>	<b>\$408,412.00</b>	<b>\$328,700.00</b>	<b>\$554,632.00</b>
WASTEWATER O&M FUND	\$56,413.51	\$88,600.20	\$0.00	\$0.00
Includes new WIFA debt service, reserve requirement, additional \$5 annual increase and transfer from the dedicated \$800,000				

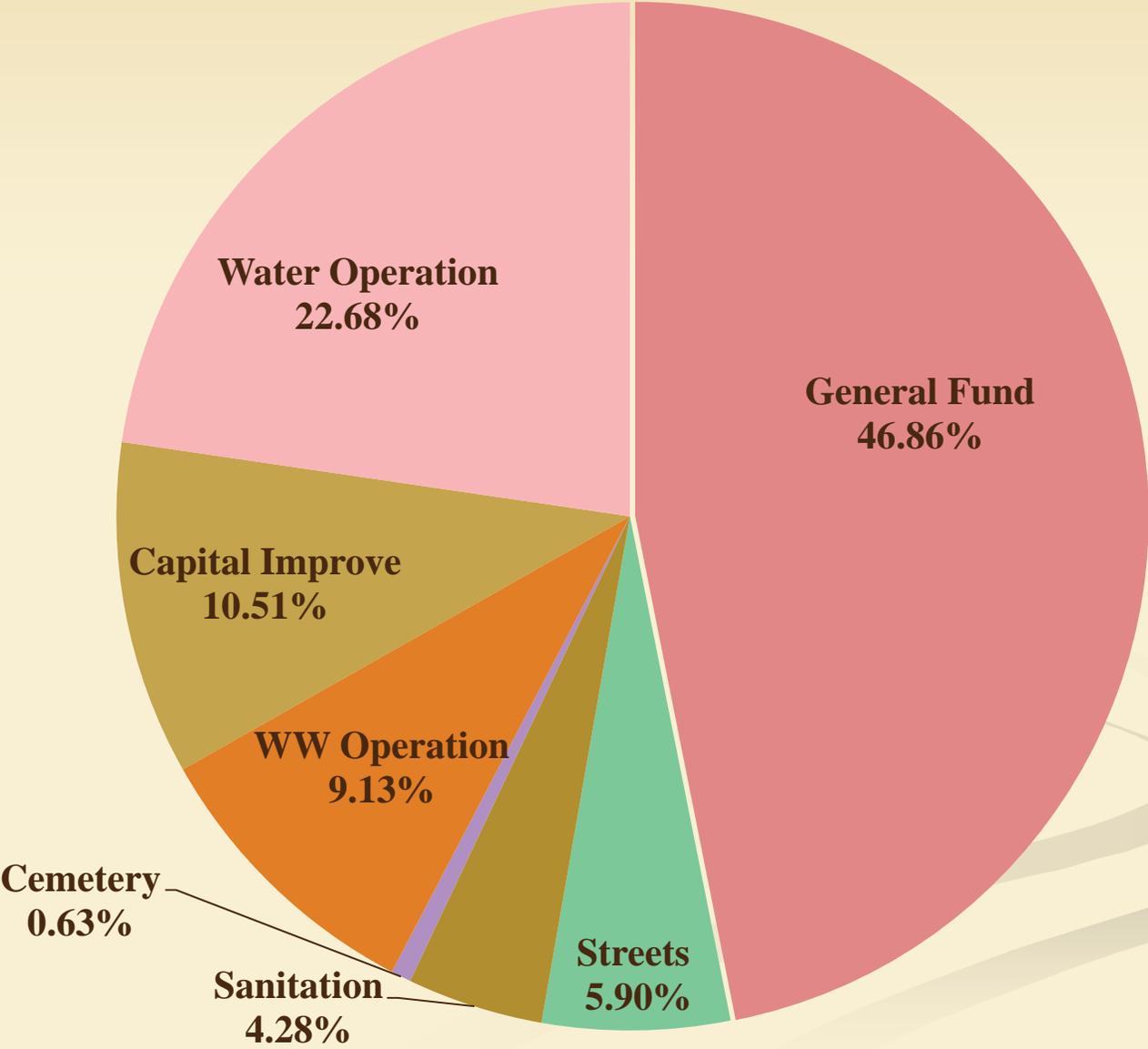
# WATER O&M EXPENSE

Expenditure Category	2010-2011	2011-2012		2012-2013
	Actual	Projected	Budget	Budget
Salaries	\$238,688.15	\$207,657.00	\$207,657.30	\$188,685.87
Fringes	\$95,763.01	\$95,943.51	\$93,290.75	\$89,583.49
Operating Expenses	\$194,682.00	\$66,870.00	\$67,348.31	\$71,078.00
Electric	\$72,126.59	\$78,000.00	\$77,710.00	\$79,000.00
Professional Service	\$4,604.78	\$9,500.00	\$10,000.00	\$10,000.00
Equipment	\$27,744.99	\$25,000.00	\$25,000.00	\$25,000.00
Line Repairs	\$21,340.24	\$28,000.00	\$20,000.00	\$21,850.00
Liability & Property Insura	\$10,057.09	\$12,000.00	\$11,500.00	\$11,500.00
Water Purchase from Cottc	\$0.00	\$2,000.00	\$4,500.00	\$4,000.00
ADEQ Fees	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
AIAC Obligations	\$25,232.36	\$27,860.00	\$27,860.00	\$4,000.00
Contract Services	\$0.00	\$0.00	\$0.00	\$0.00
Waterline Taps	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Growth Premium Fee - Ty	\$0.00	\$9,000.00	\$100,000.00	\$100,000.00
Type A Connection Fee	\$0.00	\$0.00	\$25,000.00	\$25,000.00
Depreciation - Surcharge	\$0.00	\$0.00	\$0.00	\$40,000.00
Depreciation	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00
Arsenic O&M	\$34,192.01	\$26,000.00	\$26,000.00	\$26,000.00
Customer Support Progran	\$0.00	\$0.00	\$0.00	\$5,000.00
Reimbursement Fee to GF	\$50,753.28	\$55,800.00	\$55,800.64	\$54,669.74
Debt Service	\$484,399.13	\$478,533.00	\$478,533.00	\$472,133.00
<b>Water O&amp;M Expense To</b>	<b>\$1,259,583.63</b>	<b>\$1,262,163.51</b>	<b>\$1,380,200.00</b>	<b>\$1,377,500.10</b>

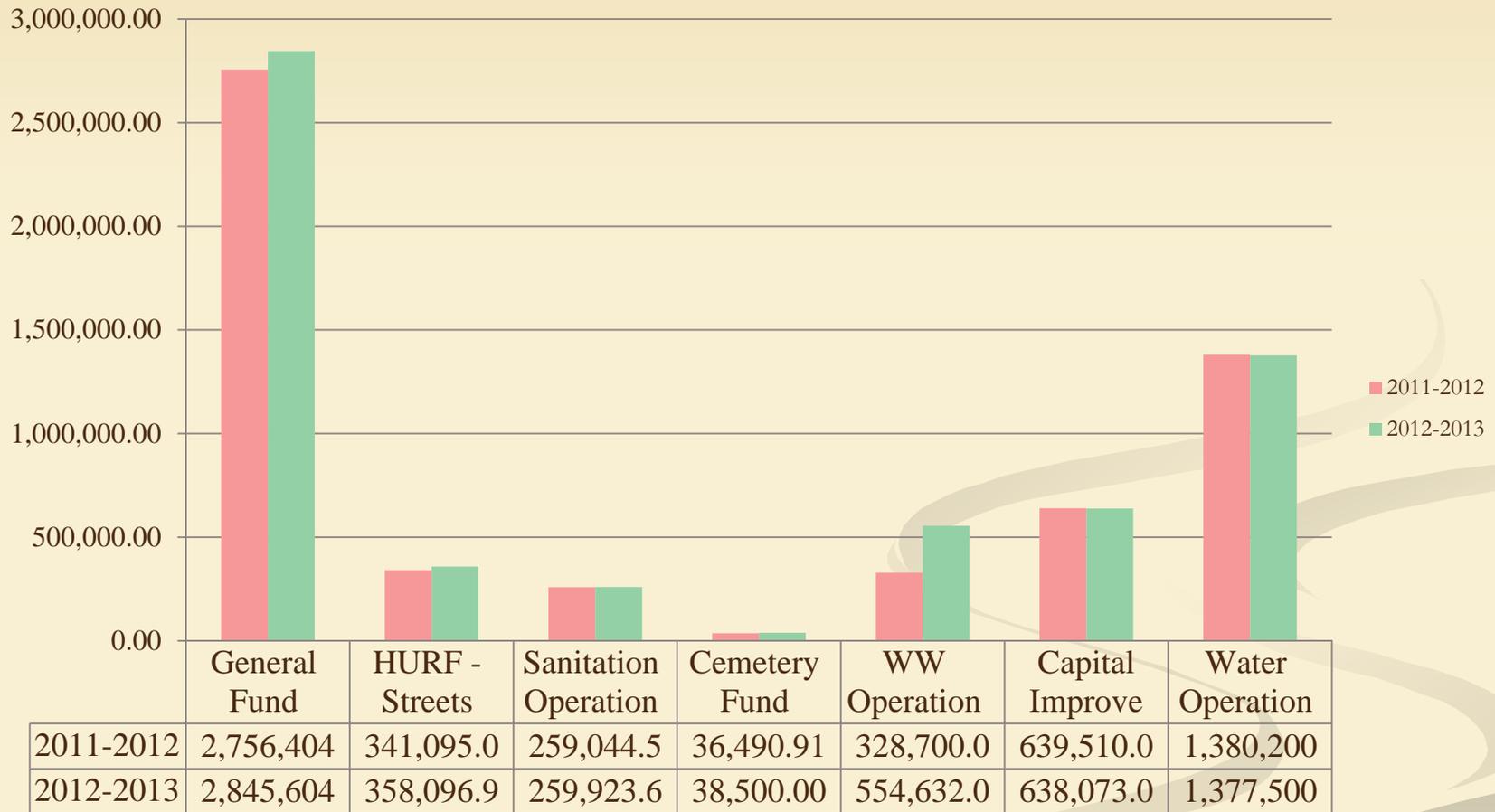
# WATER O&M REVENUE

Expenditure	2010-2011	2011-2012		2012-2013
Category	Actual	Projected	Budget	Budget
<b>WATER OPERATIONS &amp; MAINTENANCE REVENUE</b>				
Water Base/Usage Fees	\$1,079,282.78	\$1,170,000.00	\$1,170,000.00	\$1,170,000.00
System Replacement Surch	\$35,915.04	\$40,000.00	\$45,000.00	\$40,000.00
Connection Fee - Type A	\$0.00	\$2,850.00	\$25,000.00	\$25,000.00
Connection Fee - Type B	\$0.00	\$9,000.00	\$100,000.00	\$100,000.00
Tap Fees	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Regional Water Committee	\$5,643.38	\$4,300.00	\$0.00	\$0.00
Water Purchase from Cottc	\$79,244.90	\$36,000.00	\$10,000.00	\$10,000.00
Late Fees	\$29,894.48	\$21,000.00	\$8,000.00	\$10,000.00
Other Fees	\$6,611.13	\$7,740.00	\$10,600.00	\$11,500.00
Misc Revenue	\$4,171.23	\$1,850.00	\$1,600.00	\$1,000.00
Department Totals	\$1,240,762.94	\$1,292,740.00	\$1,380,200.00	\$1,377,500.00

# Expense/Revenue Percentages By Fund



# Expense/Revenue By Fund



# Expense/Revenue By Percentage

- General Fund = 3.24% Increase
- Streets Fund = 4.98% Increase
- Sanitation Fund = .34% Increase
- Cemetery Fund = 5.51% Increase
- Wastewater Operations Fund = 68.74% Increase
- Capital Improvement Fund = .22% Decrease
- Water Operations Fund = .20% Decrease

# Additional Non-Operational Budget Categories

- Wastewater Plant & Equipment Improvements
  - Wastewater Development Projects
  - Water Capital Improvements
  - Development Reimbursement Fund
  - Grant Fund
  - Donation Fund
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# QUESTIONS

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