

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

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014***	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 3,993,618	\$ 2,675,414	\$ 352,071	Primary: \$ 442,083	\$ 3,208,198	\$	\$	\$ 203,112	\$ 139,150	\$ 4,068,311	\$ 4,066,311
2. Special Revenue Funds	8,077,078	770,168	1,000,394	Secondary:	5,465,404			87,650	42,844	6,510,803	6,510,803
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	722,020	108,233	45,157		600,000			51,500		696,657	696,657
7. Permanent Funds	46,265	10,000	51,364		4,640				15,000	41,004	41,004
8. Enterprise Funds Available	7,467,697	3,372,664	3,022,440		3,127,011	40,000		238,670	384,037	6,043,984	6,043,984
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	7,467,697	3,372,664	3,022,440		3,127,011	40,000		238,670	384,037	6,043,984	6,043,984
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 20,306,578	\$ 6,836,376	\$ 4,471,426	\$ 442,083	\$ 12,405,260	\$ 40,000	\$	\$ 580,832	\$ 580,831	\$ 17,358,758	\$ 17,358,768
			Designated Funds	Schedule B	Schedule C	Schedule D		Schedule D	Schedule D		Schedule E

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 or voter-approved alternative expenditure limitation

	2014	2015
1.	\$ 20,306,578	\$ 17,358,768
2.		
3.	20,306,578	17,358,768
4.		
5.	\$ 20,306,578	\$ 17,358,768
6.	\$	\$

Change by %	Change by \$
-14.52%	\$ (2,947,820)

* 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- ADOPTED FINAL BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 461,666	\$ 475,058
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 lev. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 438,220	\$ 442,083
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 438,220	\$ 442,083
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 430,007	
(2) Prior years' levies	8,213	
(3) Total primary property taxes	\$ 438,220	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 438,220	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.6000	1.5739
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.6000	1.5739
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- ADOPTED FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 961,000	\$ 848,000	\$ 928,000
Licenses and permits			
Business & Home Occupational Licenses	7,000	7,035	7,000
Building Permits	40,000	32,000	43,000
General Planning and Zoning	500	3,400	1,500
Intergovernmental			
County Motor Vehicle Licenses	208,900	215,000	221,610
Yavapai County Library District	31,000	34,352	34,352
State Sales Tax Revenue Sharing	346,932	346,932	362,794
State Income Tax Revenue Sharing	457,082	457,082	495,938
Charges for services			
Facilities Rentals	5,500	8,800	8,800
Animal Control	1,500	1,100	1,500
Museum Utility Reimbursement	2,000	1,950	2,000
Police Special Project Reimbursement		1,500	
Ambassador Reimbursements			11,195
Verde River Outfitter Fees			40,000
Fines and forfeits			
Magistrate Court Fines	23,000	15,600	20,000
Forfeitures and Auctions	25,000	2,700	25,000
Interest on investments			
LGIP Interest	400	205	200
Wells Fargo Interest	500	100	250
Donations			
Library	7,000	3,050	7,000
Parks & Recreation	15,900	5,824	15,900
Police	16,700	8,473	16,700
Yavapai Apache Nation	12,250		12,250
Other Donations	500,000	1,451	505,000
Miscellaneous			
Franchise Royalties	90,000	90,000	90,000
Miscellaneous Revenue	9,801	22,572	5,467
Development & Growth	100,000		100,000
Insurance Dividends		2,200	
Excise Tax Refunds	2,500	2,725	2,740
Contingency Revenue	250,000		250,000
Total General Fund	\$ 3,114,465	\$ 2,112,052	\$ 3,208,196

* 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- ADOPTED FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User - Streets	\$ 283,220	\$ 283,220	\$ 299,054
Interest	350	925	549
Miscellaneous		50	
Equipment Rental Fees	6,500		
Total Highway User Revenue Fund	\$ 290,070	\$ 284,195	\$ 299,602
Other Special Revenue Funds			
Developer Reimbursables	\$ 1,950,000	\$ 1,200	\$ 800,000
CDBG		260	264,049
Grant Fund	4,633,300	473,636	4,098,872
Impact Fee Fund	380		380
Court Enhancement Fund	2,500	1,200	2,500
Total Other Special Revenue Funds	\$ 6,586,180	\$ 475,096	\$ 5,165,801
Total Special Revenue Funds	\$ 6,876,250	\$ 759,291	\$ 5,465,404
CAPITAL PROJECTS FUNDS			
CIP	\$ 600,000		600,000
Total Capital Projects Funds	\$ 600,000		\$ 600,000
PERMANENT FUNDS			
Cemetery Perpetual Care	4,640	4,500	4,640
Total Permanent Funds	\$ 4,640	\$ 4,500	\$ 4,640
ENTERPRISE FUNDS			
Water			
Customer Usage and Account Fees	\$ 1,208,551	\$ 1,237,641	\$ 1,330,950
Conneciton Fees - Type A	25,000	5,500	15,000
Connection Fees - Type B			
Tap Fees	10,000	500	1,000
Water Capacity Fee	232,215	23,220	69,660
Water Resource Development	85,344	85,344	85,344
Water Conservation	5,334	5,334	5,334
Gila River Adjudication	8,748	8,748	8,748
Water Advisory Committee	5,700	5,700	5,700
Twin Fives Construction WIFA Reimbursement		650,000	
Investment Interest	1,580	2,805	1,670
Water Fund Revenue Total	\$ 1,582,472	\$ 2,024,792	\$ 1,523,406
Wastewater			
Wastewater O&M Revenue	\$ 505,892	\$ 491,892	\$ 554,700
Wastewater Sludge Removal	50	75	50
Wastewater Line Replacement Revenue	33,310	30,468	32,000
WW Plant & Equipment Improvements	685,640	1,340,422	668,140
WW Reserve Fund			
WW Capacity Fees	91,211	15,096	25,235
Wastewater Lift Station	100	100	130
Wastewater Fund Revenue Total	\$ 1,316,203	\$ 1,878,053	\$ 1,280,255
Cemetery			
Lot Sales, Internments, Dome Sales	\$ 29,888	\$ 29,000	\$ 30,100
Prepaid Revenue			
Investment Interest		110	
Cemetery Fund Revenue Total	\$ 29,888	\$ 29,110	\$ 30,100
Sanitation			
Sanitation User Fees	\$ 291,500	\$ 295,857	\$ 293,000
Interest Income	250	250	250
Sanitation Fund Revenue Total	\$ 291,750	\$ 296,107	\$ 293,250
Total Enterprise Funds	\$ 3,220,313	\$ 4,228,201	\$ 3,127,011
TOTAL ALL FUNDS	\$ 13,815,668	\$ 7,104,044	\$ 12,405,250

TOWN OF CLARKDALE- ADOPTED FINAL BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund to Streets Fund	\$	\$	\$	\$ 87,650
General Fund to CIP Fund				51,500
Water Fund Admin Fee Transfer			55,636	
Wastewater Fund Admin Fee Transfer			34,823	
Street Fund Admin Fee Transfer			35,205	
Cemetery Fund Admin Fee Transfer			4,100	
Grants Fund Admin Fee Transfer			7,440	
Sanitation Fund Admin Fee Transfer			25,908	
Sanitation Fund Transfer to GF for Streets			40,000	
Total General Fund	\$	\$	\$ 203,112	\$ 139,150
SPECIAL REVENUE FUNDS				
Street Fund from General Fund	\$	\$	\$ 87,650	\$
Street Fund Admin Fee Transfer to GF				35,205
Grants Fund Admin Fee Transfer to GF				7,440
Street Fund from Sanitation Fund				
Total Special Revenue Funds	\$	\$	\$ 87,650	\$ 42,644
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
General Fund Transfer to CIP Fund	\$	\$	\$ 51,500	\$
Total Capital Projects Funds	\$	\$	\$ 51,500	\$
PERMANENT FUNDS				
Perpetual Care Transfer to Cemetery Fund	\$	\$	\$	\$ 15,000
Total Permanent Funds	\$	\$	\$	\$ 15,000
ENTERPRISE FUNDS				
Water Fund Admin Fee Transfer to GF	\$	\$	\$	\$ 55,636
WW Fund Admin Fee Transfer to GF				34,823
Water O&M Transfer to Water P&E				51,926
Water P&E from Water O&M			51,926	
WW OM transfer to WW P&E				171,644
WW P&E transfer from WW O&M			171,644	
Cemetery Fund Admin Fee Transfer to GF				4,100
Sanitation Fund Admin Fee Transfer to GF				25,908
Sanitation Fund Transfer to GF for Streets				40,000
Cemetery Fund from Perpetual Care Fund			15,000	
Sanitation Fund to Streets				
WW Plant & Equipment Improvement	40,000			
Water Equipment Improvement				
Total Enterprise Funds	\$ 40,000	\$	\$ 238,570	\$ 384,037
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 40,000	\$	\$ 580,832	\$ 580,831

TOWN OF CLARKDALE- ADOPTED FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Contingency	\$ 715,290	\$ (25,000)	\$ 58,800	\$ 722,583
Administration	273,672		275,950	276,942
Town Clerk	101,702		99,886	107,667
Human Resources	64,887		56,918	60,103
Town Wide Services	352,471		345,653	302,276
Library	61,203		59,846	73,322
Community Development	331,837		306,221	365,905
Community Services	117,719		114,902	119,625
Parks & Recreation	14,050		11,560	51,300
Court	85,179		80,224	82,759
Police	812,478		793,141	837,453
Public Works	440,143	25,000	458,129	437,215
Donations	622,887		14,184	629,162
Total General Fund	\$ 3,993,518	\$	\$ 2,675,414	\$ 4,066,311
SPECIAL REVENUE FUNDS				
Streets	\$ 636,042		\$ 297,444	\$ 577,543
Development Reimbursement	2,256,030		1,200	1,106,030
CDBG			260	284,049
Grants	4,701,654		275,240	4,280,348
Court Enhancement Fund	2,500		100	3,400
Impact Fee Fund	480,852		195,922	279,433
Total Special Revenue Funds	\$ 8,077,078	\$	\$ 770,165	\$ 6,510,803
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 722,020		\$ 108,233	\$ 696,657
Total Capital Projects Funds	\$ 722,020	\$	\$ 108,233	\$ 696,657
PERMANENT FUNDS				
Cemetery Perpetual Care	\$ 46,265		\$ 10,000	\$ 41,004
Total Permanent Funds	\$ 46,265	\$	\$ 10,000	\$ 41,004
ENTERPRISE FUNDS				
Wastewater O&M	\$ 335,453		\$ 382,842	\$ 348,233
Wastewater Sludge Removal	42,866		28,375	15,587
Wastewater Line Replacement	470,752		3,344	490,023
WW Plant & Equipment Improve	2,598,596		758,123	1,988,307
Wastewater Reserve Fund	70,755			138,022
WW Capacity Fees	91,211			35,307
Wastewater Lift Station	52,660			52,820
Total Wastewater Funds	\$ 3,662,293	\$	\$ 1,172,684	\$ 3,068,299
Water O&M	\$ 1,144,858		\$ 1,093,195	\$ 1,240,039
Water Capital Improvement	2,059,755		820,852	1,296,298
Water Capacity Fee	236,859		4,644	92,933
Total Water Fund	\$ 3,441,472	\$	\$ 1,918,691	\$ 2,629,269
Sanitation	\$ 322,670		\$ 249,231	\$ 305,416
Total Sanitation Fund	\$ 322,670	\$	\$ 249,231	\$ 305,416
Cemetery	\$ 41,262		\$ 31,957	\$ 41,000
Total Cemetery Fund	\$ 41,262	\$	\$ 31,957	\$ 41,000
Total Enterprise Funds	\$ 7,467,697	\$	\$ 3,372,564	\$ 6,043,984
Internal Service Funds				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 20,306,578	\$	\$ 6,936,376	\$ 17,358,758

* 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- ADOPTED FINAL BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	26	\$ 1,273,509	\$ 194,540	\$ 278,765	\$ 67,386	\$ 1,814,200
SPECIAL REVENUE FUNDS						
Streets Fund	2	\$ 102,868	\$ 11,933	\$ 30,071	\$ 25,725	\$ 170,596
Grants Fund	2	76,273	17,045	27,821	4,403	125,341
Total Special Revenue Funds	4	\$ 179,139	\$ 28,978	\$ 57,892	\$ 30,128	\$ 295,936
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater Fund	3	\$ 105,224	\$ 12,206	\$ 26,641	\$ 10,733	\$ 154,805
Sanitation Fund (Shared Cemetery)	1	21,026	2,439	8,024	46	31,535
Cemetery Fund		17,375	2,016	6,825		26,216
Water Fund	4	196,439	22,787	52,392	12,499	284,117
Total Enterprise Funds	8	\$ 340,064	\$ 39,447	\$ 93,883	\$ 23,279	\$ 496,673
TOTAL ALL FUNDS	38	\$ 1,792,713	\$ 282,965	\$ 430,340	\$ 120,793	\$ 2,606,810