Staff Report

Agenda Item: **FISCAL YEAR 2010-2011 TRIAL BUDGET WORKSESSION**– A worksession with the Council regarding the Trial Budget for FY 10-11.

Staff Contact: Kathy Bainbridge, Clerk/Finance Director

Meeting Date: April 27, 2010

Background: A Power Point presentation of the 2010-2011 Fiscal Year Trial Budge will show the combination of projected expense and revenue reductions/increases throughout the General Fund, HURF (Streets) Fund, Sewer Fund, Sanitation Fund, Water Fund, Grant Fund, Cemetery Fund, and Capital Improvement Fund. These projections will be fine tuned as we continue to receive additional information over the next two months.

Several dates should be kept in mind during the budgeting process. State law requires that, on or before the third Monday of July of each fiscal year, the Town Council must adopt a tentative budget. Functionally though, the Town of Clarkdale adopts a tentative budget prior to June 30th so that the staff has a guideline for expenditures on July 1st, which is the beginning of the fiscal year. The Tentative Budget sets the maximum "limits" for expenditures.

There is no specific date set by state law for adoption of the final budget. However, the deadline for adoption of a property tax levy is the third Monday in August. Since state law requires a period of at least fourteen days between adoption of the final budget and adoption of the tax levy, the deadline for adoption of the Final Budget becomes the first Monday in August.

Last year, Council desired a new way to increase public involvement in the budget process. The trial budget was presented to the Council and four trial budget public workshops were held throughout the month of April. Town Staff met with the public addressing the many questions, concerns, priorities and comments regarding alternatives and issues involved in the budget. This year we are proposing the same format, with the exception of holding only three trial budget public workshops.

Proposed Timeline:
April 27, 2010 - Trial Budget Worksession with Council
April 27, 2010 - Trial Budget Public Workshop at 6:00 P.M.
May 10, 2010 - Trial Budget Public Workshop at 10:00 A.M.
May 11, 2010 - Trial Budget Worksession with Council
May 19, 2010 – Trial Budget Public Workshop at 2:00 P.M.
May 25, 2010 – Trial Budget Worksession with Council
June 22, 2010 – Approval of Tentative Budget
July 27, 2010 – Public Hearing and Adoption of Final Budget
July 27, 2010 – Public Hearing regarding the Property Tax Levy
August 10, 2010 – Adopt Property Tax Levy

Recommendation: This is a worksession only and no action by Council is required.

2010-2011
Trial Budget

Draft Dated April 27, 2010

Why a Trial Budget?

- Due to the financial challenges that faced the Town last year, the Council chose a new way to increase public involvement in the budget process by holding Public Trial Budget Workshops.
- We would like to continue this process to define how Clarkdale will adjust to new economic realities.

Public Meeting Dates

- Tuesday, April 27th at 6:00 p.m.
- Monday, May 10th at 10:00 a.m.
- Wednesday, May 19th at 2:00 p.m.

- All meetings will be held in the Men's Lounge
- Fliers will be mailed out in utility bills
- Trial Budget power point will be on website
- Temporary signage to announce meetings

Timeline Continued

- Council budget worksessions in May/June
- Adopt tentative budget on June 22nd - State law requires adoption of Tentative Budget on or before 3rd Monday in July). The Tentative Budget sets the maximum limits for expenditures.
- Adoption of the Final Budget on July 27th – required by the first Monday in August.
- Adoption of the Property Tax Levy on August 10th - 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 4,009 citizens (examples: Police, Library, Parks, Public Works, Transit, Community Development-Planning and Zoning)
- HURF (Streets) – provides services that are available to all 4,009 citizens (examples: street & sidewalk repair and maintenance, new road construction, transportation planning)

Major Operational Funds

ENTERPRISE FUNDS

- Sanitation – provides trash services to 1,404 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

Trial Budget Assumptions

- Remain at 36 hour furlough
- No merit or COLA increases
- Reduction in Force of 2 positions & 1 voluntary retirement (39 FTE, 3 PT)
- No increase in Property Tax Rate or Sales Tax Rate
- Use existing Town staff for flood control and grant projects, which offset Town's costs with outside funding sources
- Grant Funding for School Resource Officer

Trial Budget Assumptions

- 25% decline in State Shared Income Tax
- LTAF - Local Transportation Assistance Fund (AZ Lottery)has been swept for next year and possible future - $18,000
- LTAF II (Powerball)funds permanently eliminated by Legislature - $5,500
- Locally generated revenues decline (sales tax, building permits, court revenues)

Administration

Town Manager - Human Resources - Finance

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$113,573.00	$217,844.38	$217,900.00	$217,279.16
Fringes	$47,496.00	$84,283.54	$84,282.00	$87,689.10
Operational Expenses	16,531.00	25,510.00	16,310.00	19,350.00
Department Totals	$177,600.00	$327,637.92	$318,492.00	$324,318.26

Town Manager, Human Services Director, and Finance

Town Clerk

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$122,704.00	$66,883.18	$66,883.00	$38,949.60
Fringes	$37,638.00	$20,372.79	$19,655.00	$11,988.87
Operating Expenses	$12,447.00	$26,995.00	$20,535.00	$17,660.00
Department Totals	$172,789.00	$114,250.97	$107,073.00	$68,598.47

Council and Clerk salaries, travel & education, publications, General Plan election.

Town Wide Expenses

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Legal - Municipal	$63,408.00	$80,000.00	$60,000.00	$65,000.00
Legal – Court	$50,090.00	$40,000.00	$35,000.00	$40,000.00
ITC Contract	$0.00	$46,600.00	$46,600.00	$46,600.00
VERIP	$6,411.00	$15,000.00	$15,553.00	$0.00
Audit Services	$17,180.00	$22,000.00	$22,000.00	$22,000.00
Liability & Property Insurance	$38,823.00	$43,701.13	$52,000.00	$48,300.00
Unemployment	$2,432.00	$2,000.00	$0.00	$18,000.00
General Operations	$8,332.00	$7,216.00	$8,250.00	$10,075.00
ITC Operations	$165.00	$21,895.00	$21,895.00	$41,957.00
Department Totals	$186,841.00	$278,412.13	$261,298.00	$291,932.00

Most costs are shared by all funds and offset by the Admin Fee. Unemployment is a higher expense due to eliminated positions. IT has renewals that were on a three year rotation and are now due. We have negotiated changes to have annual renewals going forward.

Community Development

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$237,182.00	$162,274.32	$162,274.00	$132,207.92
Fringe	$85,160.00	$66,618.87	$65,502.00	$59,734.20
Operations	$25,167.00	$31,700.00	$20,100.00	$27,630.00
Department Totals	$347,509.00	$260,593.19	$247,876.00	$219,572.12

Police

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$445,365.00	$434,187.64	$387,856.00	$341,647.00
Fringes	$192,655.00	$197,195.30	$171,390.00	$157,108.16
Dispatching Contract	$126,727.00	$132,496.00	$129,900.00	$126,070.00
Animal Control Expenses	$79.00	$800.00	$100.00	$800.00
Animal Shelter Services	$8,381.00	$7,600.00	$7,600.00	$7,600.00
Operations	$53,060.00	$123,337.00	$101,037.00	$91,587.00
Department Totals	$826,267.00	$895,615.94	$797,883.00	$724,812.16

The Emergency Services Sales Tax of $20,450 will offset equipment purchases . Animal Control Officer at .75FTE. SRO is budgeted for in Grants

Community Services

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$0.00	$52,641.16	$52,641.00	$51,241.32
Fringes	$0.00	$21,797.82	$22,165.00	$25,401.16
Operations	$0.00	$4,140.00	$2,116.00	$2,575.00
Department Totals	$0.00	$78,578.98	$76,922.00	$79,217.48
Heritage Conservancy	$77.00	$1,500.00	$100.00	$0.00
HCB Totals	$77.00	$1,500.00	$100.00	$0.00

Department oversees Library, Parks, Pool, HCB, and Volunteer Services

Library

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$31,562.00	$32,257.16	$32,257.00	$32,257.16
Fringes	$9,596.00	$14,354.28	$16,179.00	$16,056.37
Operations	$9,401.00	$10,750.00	$9,925.00	$9,550.00
Department Totals	$50,559.00	$57,361.44	$58,361.00	$57,863.53

Library has expanded hours and added special programs. Expenses offset by $27,767 County Revenue

Parks and Recreation Programs

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$39,145.00	$6,945.12	$6,945.00	$8,681.40
Fringes	$14,978.00	$3,020.94	$3,122.00	$3,869.94
Operations	$28,222.00	$36,550.00	$35,100.00	$5,215.00
Department Totals	$82,345.00	$46,516.06	$45,167.00	$17,766.34

Summer Concerts 100% donations and volunteers. July 4th and Halloween staffed by volunteers. Park and Recreation facilities costs reflected under Public Works.

Pool

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$17,189.00	$1,736.28	$1,736.00	$0.00
Fringes	$4,940.00	$1,299.51	$1,139.00	$0.00
Operations	$9,890.00	$5,750.00	$7,450.00	$6,450.00
Department Totals	$32,019.00	$8,785.79	$10,325.00	$6,450.00

Reflects pool closure for 2009 and 2010 seasons

Public Works

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$78,127.00	$41,212.08	$47,000.00	$103,184.02
Fringes	$30,542.00	$18,401.35	$19,573.00	$46,957.44
GADA Debt Service	$36,065.00	$35,709.00	$35,709.00	$34,772.00
Transit Contract				$46,981.00
Operations	53,590.00	58,350.00	56,600.00	111,050.00
Department Totals	$198,324.00	$153,672.43	$158,882.00	$342,944.46

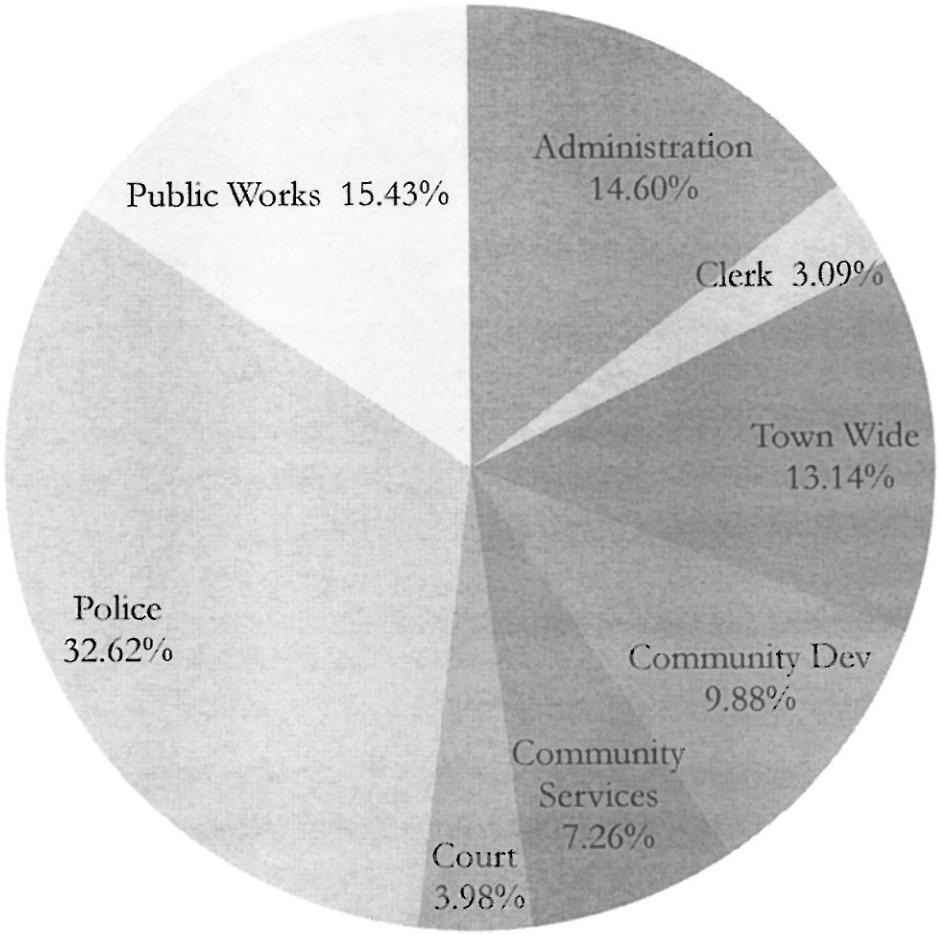
Combined Buildings & Grounds with portions of HURF Fund to make Public Works Department in order to clarify HURF spending. Transit Contract fully funded by General Fund. Park & Recreation facility costs included in operations.

Court

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2009-2010 Budget
Salaries	$64,293.00	$63,029.44	$63,029.00	$63,029.44
Contract Labor	$1,525.00	$1,500.00	$1,500.00	$1,500.00
Fringes	$14,524.00	$14,892.09	$14,833.00	$15,498.82
Operations	$8,666.00	$8,660.00	$12,580.00	$8,410.00
Department Totals	$89,008.00	$88,081.53	$91,942.00	$88,438.26

Currently Judge, Senior Court Clerk and PT Court Clerk

General Fund Expenses



- Administration = 14.60%
- Town Clerk = 3.09%
- Town Wide = 13.14%
- Community Dev = 9.88%
- Community Services = 7.26%
- Court = 3.98%
- Police = 32.62%
- Public Works = 15.43%

General Fund Revenues

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
LOCAL REVENUES				
Franchise Royalties	$34,708.00	$61,000.00	$99,000.00	$99,000.00
Business & Home Occupation. Licenses	$7,175.00	$8,000.00	$6,800.00	$6,500.00
Building Permits	$43,938.00	$65,000.00	$15,000.00	$30,000.00
General P&Z	$1,495.00	$5,000.00	$1,200.00	$1,000.00
Facilities Rentals	$7,395.00	$3,200.00	$3,200.00	$3,200.00
Court Special Project Reimbursement	$0.00	$0.00	$1,245.00	$0.00
Magistrate Court Fines	$42,649.00	$50,000.00	$30,000.00	$40,000.00
Reimbursement - Court Appointed Attorney	$2,906.00	$0.00	$2,000.00	$500.00
Court Appointed Council Fee	$254.00	$0.00	$25.00	$0.00
Victim Restitution	$826.00	$0.00	$90.00	$0.00
Police Record Copies	$0.00	$0.00	$50.00	$0.00
Police Special Project Reimbursement	$9,914.00	$0.00	$870.00	$0.00

General Fund Revenues Cont.

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
LOCAL REVENUES				
Local Sales Tax (except construction)	$299,222.00	$481,736.00	$337,216.00	$303,500.00
Streets/PW Sales Tax	$312,669.00	$275,265.00	$192,686.00	$172,200.00
Emergency Services Sales Tax	$78,070.00	$68,795.00	$48,157.00	$42,945.00
Pool Concessionns	$656.00	$0.00	$0.00	$0.00
General Concessions	$1,044.00	$0.00	$700.00	$300.00
Fire District Revenue	$179,704.00	$0.00	$0.00	$0.00
Police Education Reimbuirsement	$0.00	$0.00	$500.00	$0.00
Construction Sales Tax	$93,407.00	$74,119.00	$18,530.00	$16,511.00
Insurance Dividends	$16,579.00	$0.00	$13,600.00	$13,000.00
Clarkdale Memorabilia	$128.00	$0.00	$275.00	$0.00
Liquor Licences	$0.00	$0.00	$150.00	$50.00
Animal Control	$1,866.00	$1,500.00	$1,200.00	$1,500.00
Property Tax	$279,665.00	$403,892.00	$400,000.00	$412,724.00

Local Sales Tax is currently 3%, of that 1% is allocated as Streets/PW Sales Tax and .25% is allocated as Emergency Services Sales Tax. No proposed transfer of Streets/PW Tax, it will offset PW dept in GF. GF will transfer $61,700 to CP to cover lease debt. Tax revenue is proposed at 10% below projected year end totals.

General Fund Revenues Cont.

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
LOCAL REVENUES				
Pool Income	$3,345.00	$0.00	$0.00	$0.00
Library Fees	$522.00	$300.00	$300.00	$300.00
Library General	$999.00	$500.00	$800.00	$500.00
4th July Income	$3,100.00	$750.00	$300.00	$500.00
Miscellaneous Income	$4,579.00	$1,000.00	$1,500.00	$1,000.00
Equipment Repair Reimbursement	$0.00	$0.00	$0.00	$6,300.00
Forfeiture, Auctions, Reposs	$0.00	$50,000.00	$0.00	$50,000.00
Development & Growth	$0.00	$150,000.00	$0.00	$150,000.00
Copies & Faxes	$0.00	$0.00	$75.00	$0.00
Museum Utility Reimbursement	$1,143.00	$0.00	$1,200.00	$600.00

General Fund Revenues Cont.

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
LOCAL REVENUES				
Admin Fee Transfer in from Water	$0.00	$57,851.67	$57,851.00	$50,533.36
Admin Fee Transfer in from Sewer	$0.00	$39,855.66	$39,855.00	$31,118.04
Admin Fee Transfer in from Streets	$0.00	$55,607.31	$55,607.00	$29,422.04
Admin Fee Transfer in from Cemetery	$0.00	$4,143.86	$4,143.00	$3,421.82
Admin Fee Transfer in from - YFC	$0.00	$16,000.00	$16,000.00	$9,090.93
Admin Fee Transfer in from Sanitation	$0.00	$22,194.71	$22,197.00	$23,295.65
Admin Fee Transfer in from CDBG	$0.00	$0.00	$0.00	$909.07
Admin Fee Transfer in from MG	$0.00	$4,431.88	$4,431.00	$0.00

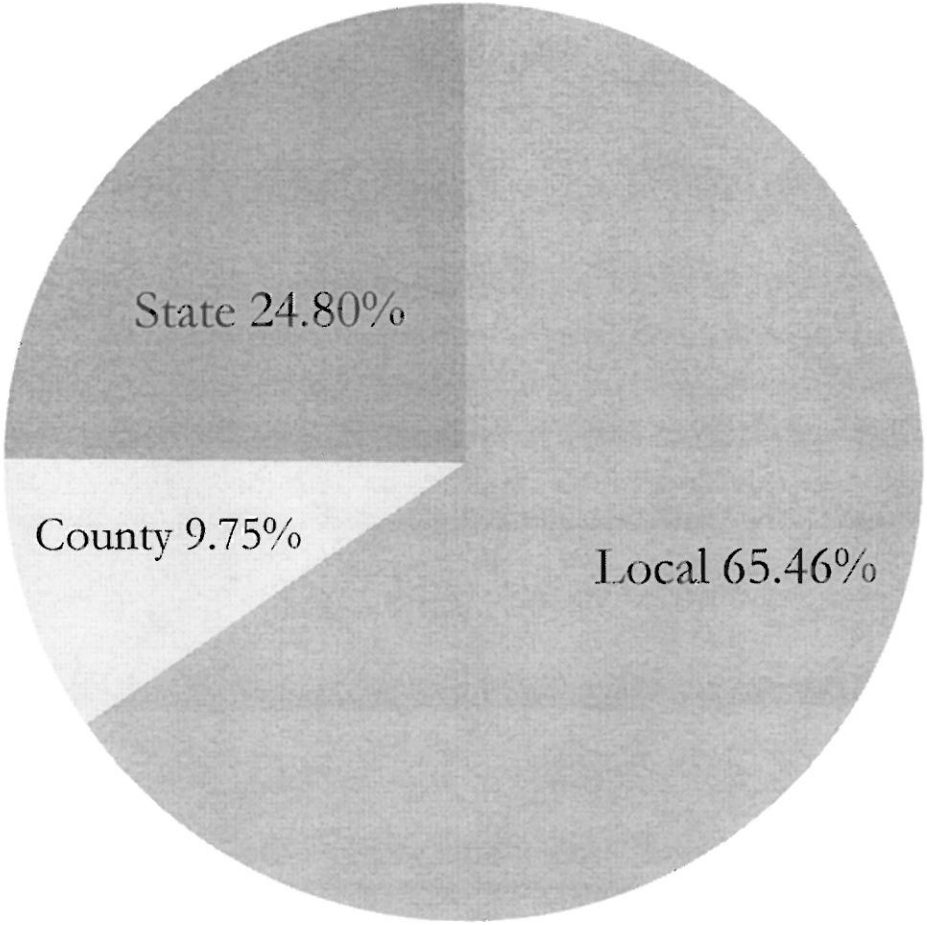
General Fund –County Revenues

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
COUNTY REVENUES				
Motor Vehicle Licenses	$208,261.00	$205,000.00	$200,000.00	$200,000.00
Yavapai County Library District	$27,767.00	$27,767.25	$27,767.00	$27,767.25
Total County Revenues	**$236,028.00**	**$232,767.25**	**$227,767.00**	**$227,767.25**

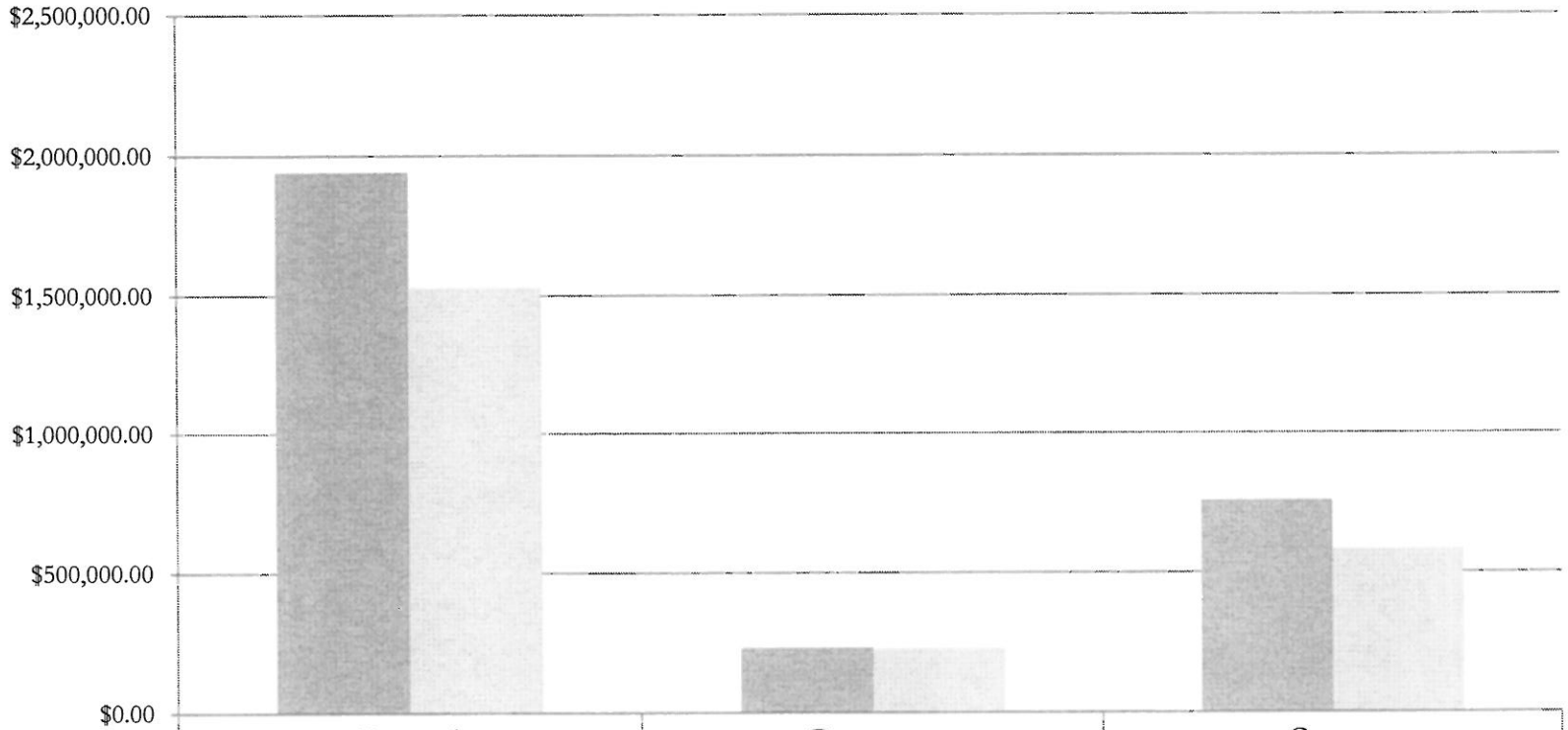
General Fund - State Revenues

Revenue Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
STATE REVENUES				
State Sales Tax	$292,793.00	$282,920.00	$271,624.00	$254,500.00
State Urban Revenue Sharing	$550,915.00	$475,112.00	$475,112.00	$325,112.00
Total State Revenues	**$843,708.00**	**$758,032.00**	**$746,736.00**	**$579,612.00**

General Fund Revenue Shares



Revenue Comparison



	Local	County	State
2009-2010	$1,942,248.28	$232,767.25	$758,032.00
2010-2011	$1,529,829.12	$227,767.25	$579,612.00

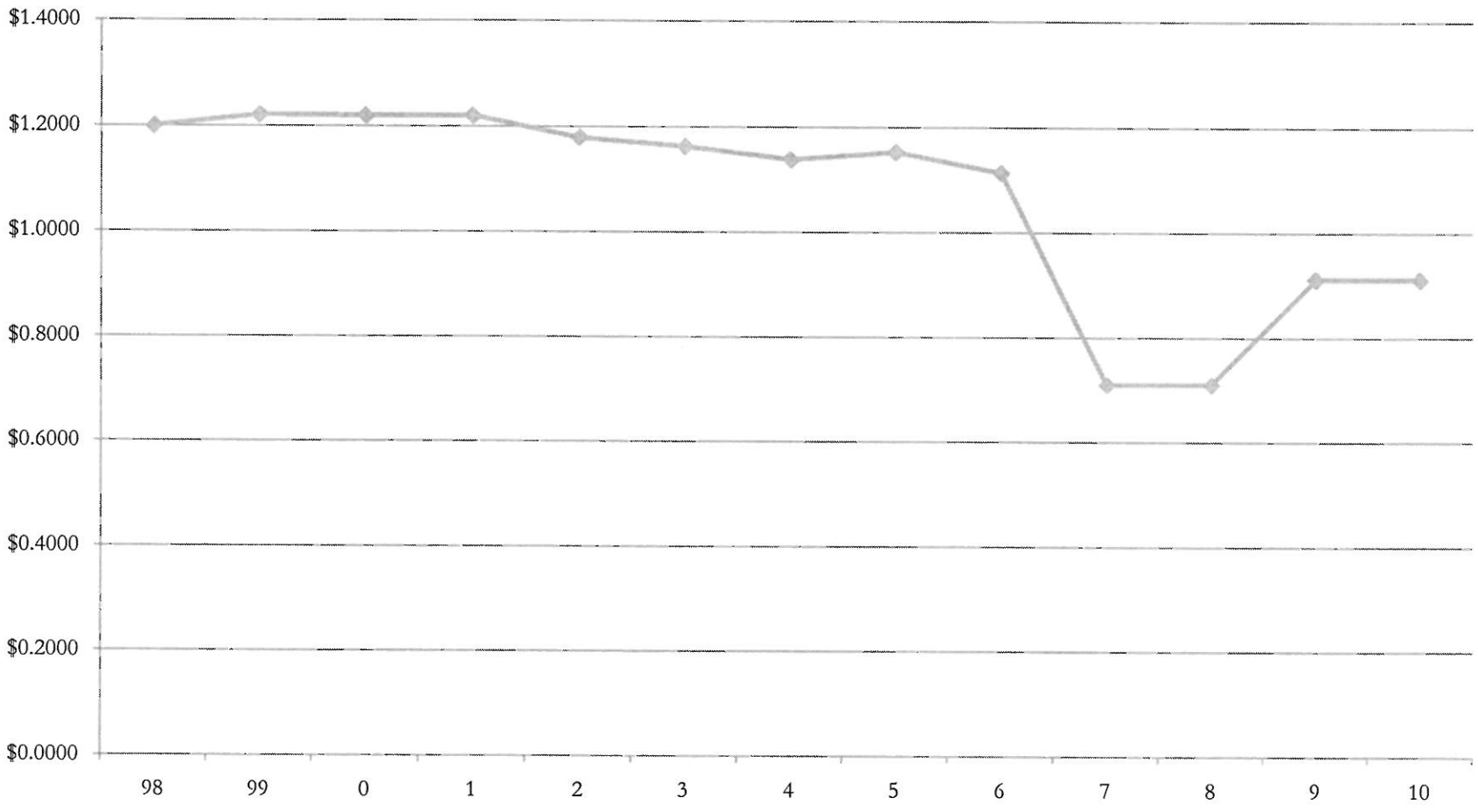
Property Tax Rate Impacts – Residentially Assessed Property

Limited Cash Value	Trial Budget FY 2011 @$0.9121
$100,000	$ 91.21
$200,000	$182.42
$300,000	$273.63

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

Limited Cash Value	Trial Budget FY 2011 @$0.9121
$100,000	$209.78
$200,000	$419.57
$300,000	$641.91

Property Tax Comparison Chart



HURF – STREETS EXPENSES

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Streets				
Salaries	$249,344.00	$144,772.99	$124,784.00	$76,394.34
Contract Labor	$0.00	$5,400.00	$0.00	$5,400.00
Fringes	$100,371.00	$60,709.09	$56,731.20	$33,053.71
Transit Contract	$49,488.00	$56,261.00	$52,140.00	$0.00
Street Improvements	$0.00	$64,272.73	$8,000.00	$30,350.90
Tea Grant Matching Funds	$0.00	$0.00	$0.00	$22,500.00
Operations	$137,839.00	$209,357.30	$133,171.00	$126,521.43
Reimbursement Fee Transfer to GF	$0.00	$55,607.31	$55,607.31	$29,422.04
Total Street Department Expenses	**$537,042.00**	**$596,380.42**	**$430,433.51**	**$323,642.43**

HURF (Streets) Fund was broken out into Public Works Department to clarify HURF expenditures

HURF – STREETS REVENUES

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
LOCAL DEPARTMENT REVENUES				
Interest Income	$0.00	$2,535.00	$0.00	$0.00
Misc Income	$475.00	$6,500.00	$5,000.00	$5,000.00
Transfer In from Street/PW Sales Tax	$223,000.00	$275,265.00	$192,686.00	$0.00
Transfer in from Santation Fund	$0.00	$0.00	$0.00	$44,000.00
Cash Carryover	$0.00	$7,400.00	$0.00	$0.00
Cash Carryover - Bent River	$0.00	$4,642.43	$0.00	$4,642.43
Equipment Rental - Misc	$17,665.00	$0.00	$23,000.00	$0.00
Equipment Rental - Utility	$0.00	$15,000.00	$15,000.00	$5,500.00
Department Total Local Revenues	**$241,140.00**	**$311,342.43**	**$235,686.00**	**$59,142.43**
STATE SHARED REVENUES				
Highway User Revenue Fund (HURF)	$273,600.00	$264,459.00	$264,459.00	$264,500.00
Lotto (LTAF)	$16,855.00	$17,579.00	$8,800.00	$0.00
LTAF II	$7,174.00	$0.00	$5,592.00	$0.00
Total State Shared Revenues	**$297,629.00**	**$282,038.00**	**$278,851.00**	**$264,500.00**
TOTAL DEPARTMENT REVENUES	**$539,244.00**	**$599,880.43**	**$519,537.00**	**$328,642.43**

Funded by Highway User Revenue Funds (HURF) - Gasoline Tax. The Local Transportation Assistance Fund (LTAF) was swept by State along with LTAF II funds. Transfer in from Sanitation Fund instead of General Fund Street/PW tax for street repairs resulting from garbage truck travel.

CAPITAL PROJECTS FUND

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Capital Imp Lease	$160,010.00	$148,704.00	$148,704.00	$37,176.00
Miscellaneous	$6,186.00	$0.00	$0.00	$0.00
Equipment Purchase	$79,805.00	$0.00	$4,300.00	$0.00
MPC Principal	$0.00	$21,000.00	$21,000.00	$25,000.00
MPC Interest	$0.00	$16,548.00	$16,548.00	$15,035.00
Administration Fees	$1,100.00	$0.00	$1,000.00	$1,000.00
CIP Project Expenses	$4,860.00	$600,000.00	$0.00	$600,000.00
Total Expenses	$251,961.00	$786,252.00	$191,552.00	$678,211.00
CAPITAL PROJECTS REVENUES				
Government Agreements	$79,805.00	$600,000.00	$4,300.00	$600,000.00
Interest Income	$7,106.00	$0.00	$0.00	$0.00
Construction Tax Transfer	$93,408.00	$74,119.00	$18,530.00	$16,511.00
Capital Transfer from GF	$0.00	$0.00	$0.00	$61,700.00
CIP Cash Carryover	$0.00	$394,818.13		$0.00
Total Revenues	**$180,319.00**	**$1,068,937.13**	**$22,830.00**	**$678,211.00**
Fund Balance	-$71,642.00	$282,685.13	-$168,722.00	$0.00

Funded by the 1% Construction Tax. Projected $168,000 shortfall, will be requesting a transfer from the Sanitation Capital Fund to balance for 2009-2010. A suggested transfer from the General Fund of $61,700 is proposed to balance the fund for 2010-2011.

SANITATION FUND

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
SANITATION EXPENDITURES				
Salaries	$29,558.00	$7,452.43	$7,452.00	$12,799.38
Fringes	$14,075.00	$3,049.67	$3,048.00	$5,507.09
Operating Expenses	$4,883.00	$10,925.00	$10,385.29	$14,130.00
Contractual - Residential Pick up	$200,496.00	$195,000.00	$195,000.00	$195,000.00
Liability & Property Insurance	$2,377.00	$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 GF	$0.00	$22,194.71	$22,194.71	$23,295.65
Sanitation Total Expenses	**$251,389.00**	**$244,141.81**	**$243,600.00**	**$256,252.12**
SANITATION REVENUES				
User Fee's	$277,554.00	$273,000.00	$273,000.00	$273,000.00
Late Fees	$835.00	$0.00	$4,000.00	$1,000.00
Sanitation Total Revenues	**$278,389.00**	**$273,000.00**	**$277,000.00**	**$274,000.00**
Transfer To Sanitation Capital Fund	27,000.00	28,858.19	33,400.00	17,747.88

SANITATION CAPITAL FUND

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Transfer to HURF Fund	$0.00	$0.00	$0.00	$44,000.00
Transfer to Capital Projects Fund	$0.00	$0.00	$168,000.00	$0.00
Sanitation Capital Total Expenses	**$0.00**	**$0.00**	**$168,000.00**	**$44,000.00**
SANITATION CAPITAL FUND REVENUES				
Interest Income	$0.00	$1,500.00	$153.78	$173.91
Capital Transfers In	$27,000.00	$28,858.19	$33,400.00	$17,747.88
Cash - Capital Fund carry over	$229,301.00	$256,301.00	$256,301.00	$121,854.78
Sanitation Capital Total Revenues	**$256,301.00**	**$286,659.19**	**$289,854.78**	**$139,776.57**
Remaining Funds	**$256,301.00**	**$286,659.19**	**$121,854.78**	**$95,776.57**

Reflects a $168,000 transfer to the Capital Projects Fund in 09/10 and a $44,000 transfer to HURF Fund in 10/11

CEMETERY FUND

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$24,637.00	$17,646.41	$17,000.00	$13,902.30
Fringes	$10,957.00	$8,528.58	$7,375.00	$7,216.51
Liability & Property Insurance	$3,169.00	$3,613.65	$2,430.00	$3,614.37
Operating Expenses	$16,060.00	$11,650.00	$6,665.00	$9,485.00
Administration Fee Transfer to GF	$0.00	$4,143.86	$4,143.00	$3,421.82
Cemetery Expense Totals	**$54,823.00**	**$45,582.50**	**$37,613.00**	**$37,640.00**
CEMETERY REVENUES				
Lot Sales	$17,348.00	$13,374.00	$5,630.00	$13,000.00
Interment	$5,310.00	$19,803.00	$13,560.00	$17,500.00
Prepay	$0.00	$5,365.50	$0.00	$0.00
Grave Liners	$1,662.00	$7,040.00	$4,010.00	$7,140.00
Cemetery Revenue Totals	**$24,320.00**	**$45,582.50**	**$23,200.00**	**$37,640.00**

Single Burial = $1,610, Companion Graves = $2,455, Cremation = $675.00
(Lots, Open/Close, Perpetual Care & Dome)

CEMETERY – PERPETUAL CARE

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 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**
PERPETUAL CARE REVENUES				
Perpetual Care Payment	$1,940.00	$3,843.00	$3,000.00	$3,000.00
Interest Income	$677.34	$0.00	$146.35	$148.24
Cash Carryover - Perpetual Care	$241,298.66	$243,000.00	$243,916.00	$247,062.35
Perpetual Care Revenue Totals	**$243,916.00**	**$246,843.00**	**$247,062.35**	**$250,210.59**

WASTEWATER O&M

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
WASTEWATER EXPENSES				
Salaries	$103,004.00	$105,991.70	$96,000.00	$124,872.59
Fringes	$42,847.00	$44,396.66	$43,174.00	$51,653.37
Operating Expenses	$49,346.00	$42,600.00	$40,417.00	$55,861.00
Electrical Service	$24,684.00	$20,000.00	$21,000.00	$21,000.00
Liability & Property Insurance	$6,338.00	$7,793.46	$8,500.00	$7,793.46
Professional Service	$6,220.00	$2,000.00	$8,000.00	$8,000.00
Equipment Purchases	$1,236.00	$2,000.00	$2,000.00	$2,000.00
Depreciation Expense	$63,129.00	$0.00	$0.00	$0.00
Chemical Testing	$38,302.00	$30,000.00	$21,000.00	$30,000.00
Administration Fee	$0.00	$25,478.18	$25,478.00	$31,118.04
Regulatory Fees - ADEQ	$0.00	$0.00	$15,000.00	$10,000.00
WW Expense Totals	$335,106.00	$280,260.00	$280,569.00	$342,298.46
WASTEWATER REVENUES				
User Fees	$219,472.00	$278,760.00	$278,760.00	$278,760.00
Misc Fees	$1,317.00	$1,500.00	$9,470.00	$6,000.00
WW Revenue Totals	**$220,789.00**	**$280,260.00**	**$288,230.00**	**$284,760.00**
WASTEWATER O&M FUND BALANCE	-$114,317.00	$0.00	$7,661.00	-$57,538.46

Salaries normally budgeted in line replacement and plant & equipment are now being budgeted under operations and maintenance so that the revenues generated specifically for line replacement and plant & equipment are accumulated for those projects. Operations include new costs for credit card charges, folder, on-line bill pay collection system and plant & equipment.

WW LINE REPLACEMENT

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$16,825.00	$17,870.11	$10,000.00	$0.00
Fringes	$5,173.00	$7,567.91	$6,270.00	$0.00
Operating Expenses	$3,184.00	$10,863.80	$9,363.00	$0.00
Equipment Rental	$0.00	$1,000.00	$500.00	$0.00
Engineering	$0.00	$12,000.00	$0.00	$12,000.00
Line Replacement	$580.00	$268,499.98	$0.00	$348,193.01
Line Replacement Expense Totals	**$25,762.00**	**$317,801.80**	**$26,133.00**	**$360,193.01**
LINE REPLACEMENT/DEPRECIATION				
Line Replacement/Depreciation Revenue	$25,140.00	$37,312.24	$30,464.47	$30,479.55
Cash Carryover	$274,109.00	$280,489.57	$299,249.00	$329,713.47
Line Replacement/Depreciation Revenue Totals	**$299,249.00**	**$317,801.81**	**$329,713.47**	**$360,193.01**
WASTEWATER LINE REPLACEMENT FUND BALANCE	$273,487.00	$0.01	$303,580.47	$0.00

Salaries have been moved to operations & maintenance unless specifically working on line replacement projects. $2.50 per month is charged and is accumulated for future projects.

WW LIFT STATION

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$9,314.00	$2,302.56	$3,200.00	$0.00
Fringes	$3,197.00	$967.75	$1,134.00	$0.00
Operating Expenses	$0.00	$6,188.46	$4,138.00	$0.00
Equipment Rental	$0.00	$218.74	$0.00	$0.00
Lift Station Replacement	$0.00	$35,845.52	$0.00	$52,224.75
Lift Station Expenditures	$12,511.00	$45,523.03	$8,472.00	$52,224.75
LIFT STATION /DEPRECIATION				
Lift Station Fund Interest	$0.00	$1,009.38	$31.30	$31.32
Cash Carryover - Lift Station	$52,162.14	$40,375.19	$52,162.14	$52,193.44
Department Totals	$52,162.14	$41,384.57	$52,193.44	$52,224.75
LIFT STATION/DEPRECIATION FUND BALANCE	$39,651.14	-$4,138.46	$43,721.44	$0.00

Salaries have been moved to operations & maintenance.

WW SLUDGE REMOVAL

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Sludge Removal	$0.00	$40,000.00	$0.00	$197,592.88
Department Totals	$0.00	$40,000.00	$0.00	$197,592.88
SLUDGE REMOVAL REVENUES				
Sludge Removal Revenue	$13,870.00	$30,300.00	$30,300.00	$30,300.00
Sludge Removal Interest	$0.00	$3,299.89	$73.78	$82.10
Cash Carryover	$122,967.00	$131,995.74	$136,837.00	$167,210.78
Department Totals	$136,837.00	$165,595.63	$167,210.78	$197,592.88

$2.50 per month is charged and is accumulated for future projects.

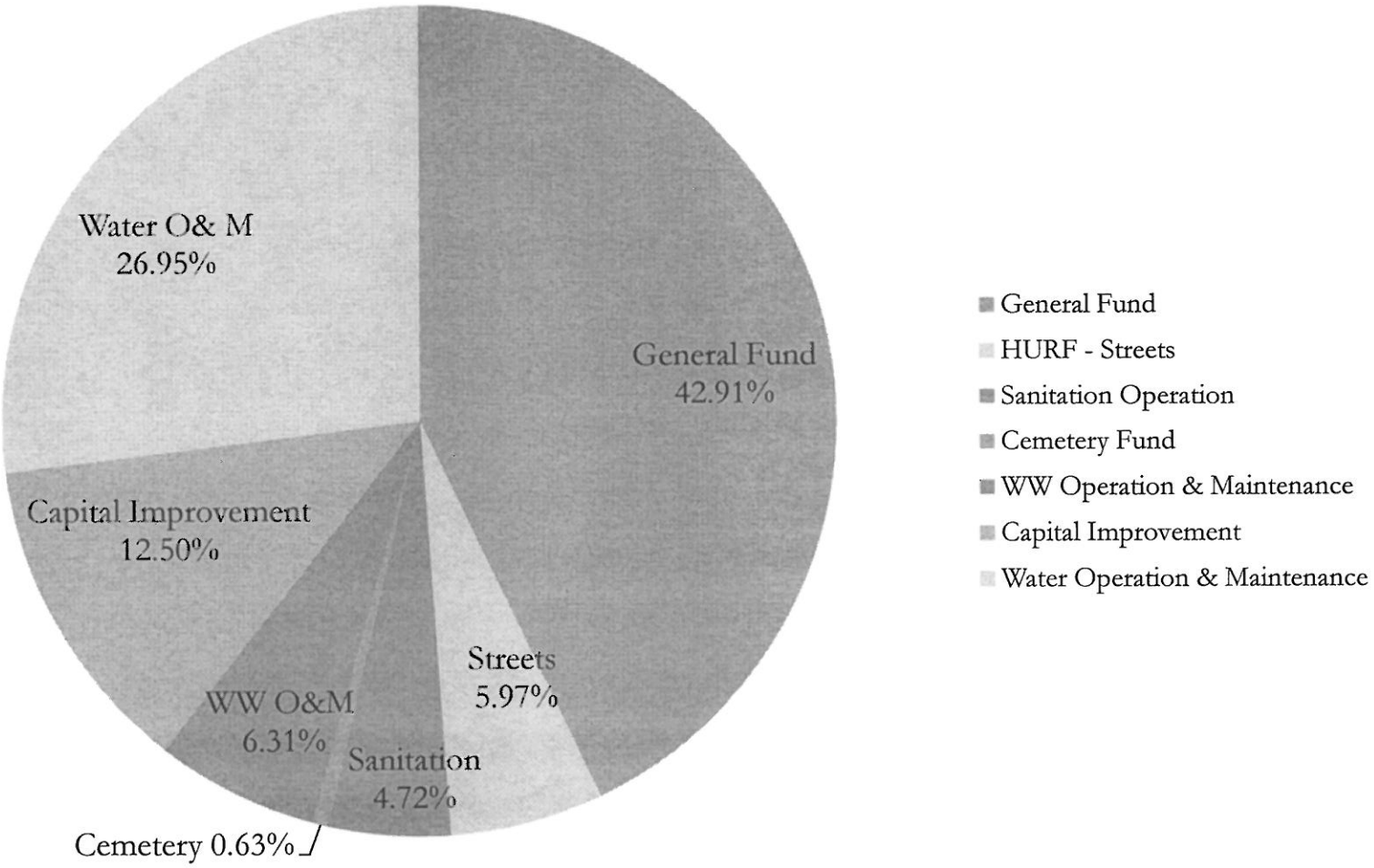
WATER O&M EXPENSE

Expenditure Category	2008-2009 Actual	2009-2010 Budget	2009-2010 Projected	2010-2011 Budget
Salaries	$156,844.00	$162,837.80	$175,717.00	$184,633.38
Fringes	$57,054.00	$65,340.97	$74,318.00	$81,112.46
Operating Expenses	$325,533.00	$190,276.67	$147,646.00	$158,703.36
Utility Costs	$39,425.00	$42,000.00	$46,000.00	$43,000.00
Professional Service	$827.00	$16,000.00	$0.00	$8,000.00
Equipment	$2,178.00	$11,500.00	$5,500.00	$26,470.00
Liability & Property Insurance	$0.00	$10,475.00	$11,475.00	$11,500.00
Water Purchase from Cottonwood	$0.00	$0.00	$1,900.00	$10,000.00
ADEQ Fees	$0.00	$3,937.95	$6,000.00	$3,947.80
AIAC Obligations	$33,252.00	$33,000.00	$28,373.00	$26,000.00
Contract Services	$127,692.00	$0.00	$0.00	$0.00
Waterline Taps	$40.00	$20,000.00	$0.00	$10,000.00
Growth Premium Fee	$3,000.00	$150,000.00	$0.00	$125,000.00
Depreciation				$270,000.00
Arsenic O&M	$8,648.00	$80,000.00	$10,000.00	$18,500.00
Debt Service	$330,055.00	$491,333.00	$491,333.00	$484,933.00
Water O&M Expense Totals	**$1,084,548.00**	**$1,276,701.39**	**$998,262.00**	**$1,461,800.00**

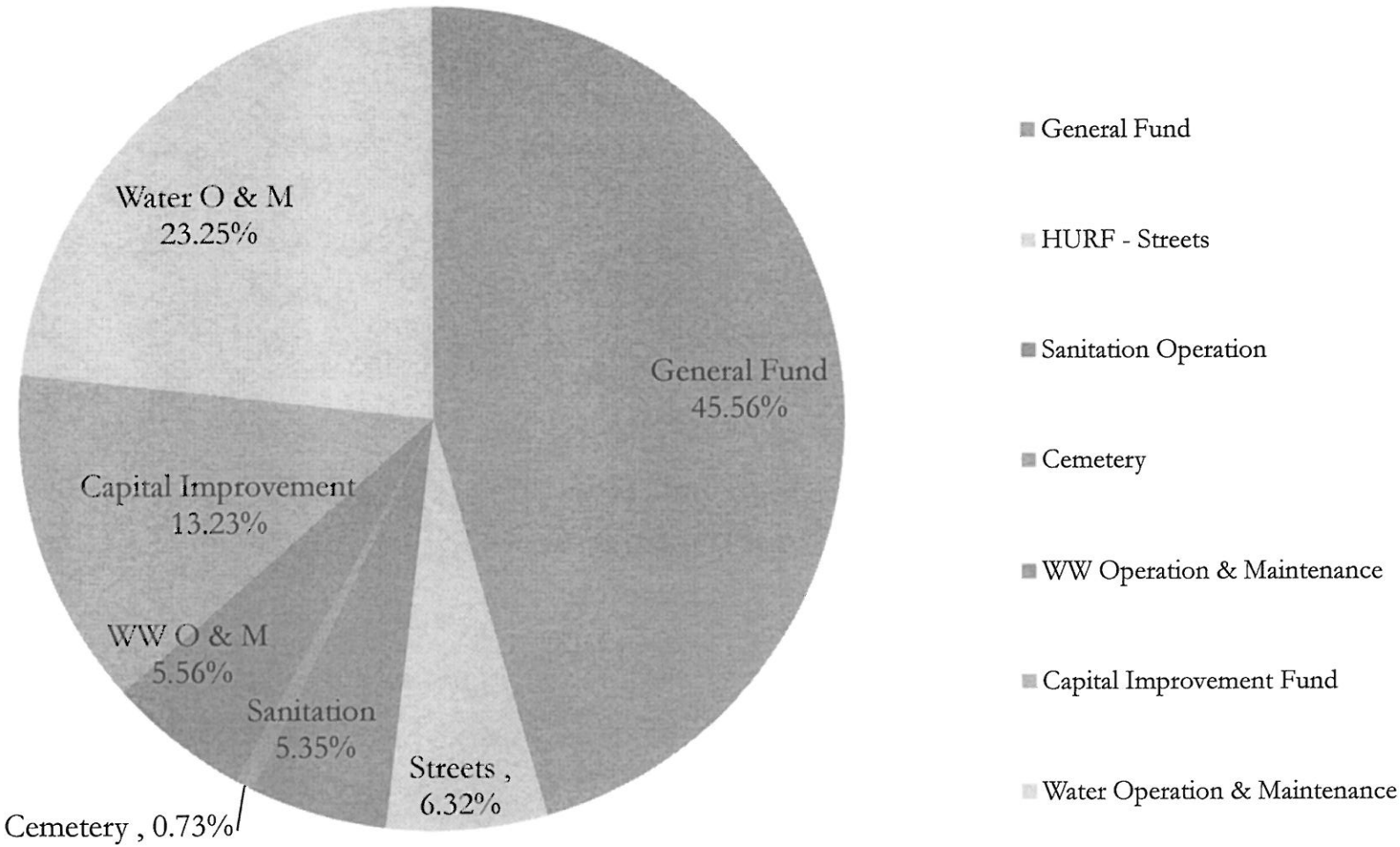
WATER O&M REVENUE

Expenditure	2008-2009	2009-2010		2010-2011
Category	Actual	Budget	Projected	Budget
WATER OPERATIONS & MAINTENANCE REVENUE				
Water Base/Usage Fees	$1,050,071.00	$1,025,000.00	$1,025,000.00	$1,025,000.00
Connection Fee - Type A	$1,750.00	$50,000.00	$0.00	$25,000.00
Connection Fee - Type B	$4,500.00	$150,000.00	$0.00	$100,000.00
Tap Fees	$0.00	$20,000.00	$0.00	$10,000.00
Regional Water Committees - WAC	$5,615.00	$6,827.52	$5,800.00	$5,700.00
Other Fees	$10,418.00	$19,440.00	$24,700.00	$24,600.00
Misc Revenue	$0.00	$1,500.00	$7,000.00	$1,500.00
Department Totals	$1,072,354.00	$1,272,767.52	$1,062,500.00	$1,191,800.00
TRANSFER TO/FROM WATER CAPITAL IMPROVEMENTS	-$12,194.00	-$3,933.87	$64,238.00	-$270,000.00
Base rate of $23.50 for operations plus $.32 per month for WAC membership costs				

Expense Percentages By Fund



Revenue Percentages By Fund



Additional Non-Operational Budget Categories Not Reflected in Trial Budget

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

QUESTIONS