

TOWN OF FLORENCE
ANNUAL BUDGET
FOR
2014/2015
DETAIL





TOWN OF FLORENCE
ANNUAL BUDGET DETAIL
FISCAL YEAR 2014/2015

TABLE OF CONTENTS

	Page
All Funds Summary	1
General Fund	
General Fund Summary	4
General Fund Revenue.....	5
General Fund Expenditures Summary by Departments	10
Town Council	11
Administration.....	12
Municipal Court.....	13
Legal.....	14
Finance	15
Finance - Grants.....	16
Human Resources.....	17
Community Development	18
Police	19
Fire.....	23
Information Technology	26
Parks and Recreation.....	27
Library.....	34
Engineering.....	35
General Government.....	36
Cemetery	37
Economic Development	38
Transfers Out.....	39
Capital Projects Funds	
Capital Projects Fund.....	42
Economic Development Capital Project Fund.....	48

TABLE OF CONTENTS

(continued)

Special Revenue Funds

Highway User Revenue Fund	51
Grants Fund.....	57
Streetlight Improvement District Funds	73
Development Impact Fee Funds	77
Other Special Revenue Funds	
Construction Tax Fund.....	94
Food Tax Fund	95
Judicial Collections Enhancement Fund	96
Fill-the-Gap Fund	97
Southwest Gas Capital Expenditure Fund	98
Impound Fee Fund.....	99

Debt Service Funds

Debt Service Fund.....	102
Utility Improvement District #1 Fund.....	103

Internal Service Funds

Fleet Services Fund.....	106
Facilities Services Fund.....	110

Enterprise Funds

Water Utility Fund	114
Sewer Utility Fund	118
Sanitation Fund	122

Fiduciary Fund

Firefighter Pension Fund	126
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Other

New Positions	127
Capital Outlay, Small Items and Other One-time Expenditures	129
2014-15 Budget Capital Improvement Program Expenditures.....	133
Merrill Ranch Community Facilities District #1.....	137
Merrill Ranch Community Facilities District #2.....	145

This document contains the line item detail of revenues and expenditures of the 2014/15 Annual Budget. It should be read in conjunction with the 2014/15 Annual Budget document, which contains a budget message, budget calendar, budget summaries for each fund and department, fund and department budget highlights and prior year accomplishments, personnel (FTE) information and classification plan, the required Auditor General schedules and ordinances and resolutions adopting the budget and setting the property tax levy.



All Funds Summary	July 1, 2014				June 30, 2015	
	Fund Balance	Revenue	Expenditures	Transfers In	Transfers Out	Fund Balance
General Fund	\$ 7,654,700	\$ 12,332,800	\$ (13,715,200)	\$ 1,711,200	\$ (798,400)	\$ 7,185,100
<i>Capital Project Funds</i>						
Capital Projects Fund	13,152,100	6,559,000	(22,525,600)	6,456,100	(652,000)	2,989,600
Economic Development CP Fund	442,900	2,400	(442,700)	-	-	2,600
<i>Special Revenue Funds</i>						
Highway User Revenue Fund	6,366,700	2,843,500	(8,256,500)	9,900	(619,800)	343,800
Construction Tax Fund	3,460,300	73,200	-	-	(1,000,000)	2,533,500
Food Tax Fund	1,845,900	267,900	-	-	(2,100,000)	13,800
Grants Fund	-	3,514,000	(3,538,600)	24,600	-	-
Streetlight Improvement District #1 Fund	262,800	1,500	(21,800)	-	(6,600)	235,900
Streetlight Improvement District #2 Fund	341,100	2,000	(21,000)	-	(6,600)	315,500
Streetlight Improvement District #3 Fund	154,900	900	(10,500)	-	(6,600)	138,700
<i>Development Impact Fee (DIF) Funds</i>						
Sanitation DIF Fund	1,900	-	-	-	-	1,900
Transportation DIF Fund	-	96,200	-	-	-	96,200
General Government DIF Fund	1,213,400	6,400	-	-	(1,219,700)	100
Police DIF Fund	188,600	92,900	-	-	-	281,500
Fire/EMS DIF Fund	340,700	95,100	-	-	-	435,800
Parks DIF Fund	1,277,400	12,400	-	-	(1,289,700)	100
Library DIF Fund	812,100	34,700	-	-	(846,700)	100
Water Utility DIF Fund	110,600	400	-	-	-	111,000
Sewer Utility DIF Fund	357,500	1,500	-	-	-	359,000
North Florence Water Utility DIF Fund	10,000	500	-	-	-	10,500
North Florence Sewer Utility DIF Fund	12,300	100	-	-	-	12,400
Judicial Collections Enhancement Fund	25,000	3,100	(3,800)	-	-	24,300
Fill-the-Gap Fund	3,600	2,000	(2,100)	-	-	3,500
Southwest Gas Capital Expenditure Fund	73,700	47,300	(47,300)	-	(48,100)	25,600
Impound Fee Fund	20,600	8,300	(3,000)	-	-	25,900
<i>Debt Service Funds</i>						
Debt Service Fund	69,800	-	(449,800)	449,800	-	69,800
Utility Improvement District #1 Fund	143,300	69,400	(85,000)	-	(9,000)	118,700
<i>Enterprise Funds</i>						
Water Utility Fund	10,234,600	3,185,400	(9,894,800)	-	(554,500)	2,970,700
Sewer Utility Fund	8,688,700	5,649,400	(5,675,600)	-	(675,300)	7,987,200
Sanitation Fund	1,887,000	682,000	(846,500)	-	(70,300)	1,652,200
<i>Internal Service Funds</i>						
Fleet Services Fund	-	-	(803,700)	803,700	-	-
Facility Services Fund	1,100	1,000	(448,000)	448,000	-	2,100
Firefighters' Pension Fund	322,600	30,000	(14,500)	-	-	338,100
Total All Funds	\$ 59,475,900	\$ 35,615,300	\$ (66,806,000)	\$ 9,903,300	\$ (9,903,300)	\$ 28,285,200



GENERAL FUND

General Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue					\$ chg	% chg
Taxes	\$ 3,126,630	\$ 3,014,526	\$ 3,325,600	\$ 3,499,600	174,000	5%
Licenses and Permits	389,434	284,000	522,500	538,100	15,600	3%
Franchise Fees and Taxes	385,591	420,180	536,700	563,600	26,900	5%
Intergovernmental	5,811,660	6,174,993	6,269,100	6,686,400	417,300	7%
Charges for Services	750,594	765,338	582,400	671,200	88,800	15%
Fines and Forfeitures	172,493	180,410	181,200	190,200	9,000	5%
Investment Earnings	(68,217)	23,000	110,000	110,000	-	0%
Other	97,999	74,315	145,800	73,700	(72,100)	-49%
Transfers In	1,054,074	1,507,156	2,049,600	1,711,200	(338,400)	-17%
Total Revenue	11,720,258	12,443,918	13,722,900	14,044,000	321,100	2%
Expenditures					\$ chg	% chg
Salaries and Benefits	8,502,576	10,118,661	10,118,200	10,919,400	801,200	8%
Purchased Services	1,515,276	1,948,454	1,958,000	2,183,500	225,500	12%
Supplies	737,860	525,591	555,900	612,300	56,400	10%
Transfers Out	4,481,204	716,308	4,689,500	798,400	(3,891,100)	-83%
Total Expenditures	15,236,916	13,309,014	17,321,600	14,513,600	(2,808,000)	-16%
Beginning Fund Balance	\$14,770,095	\$ 6,727,289	\$11,253,400	\$ 7,654,700		
Revenue Over/Under						
Expenditures	(3,516,658)	(865,096)	(3,598,700)	(469,600)		
Ending Fund Balance	\$11,253,437	\$ 5,862,193	\$ 7,654,700	\$ 7,185,100		
Fund Balance as Percent of						
Expenditures	74%	44%	44%	50%		

General Fund Revenue	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Taxes						
City Sales Tax	2,351,499	2,200,000	2,511,000	2,636,600	125,600	5%
Property Taxes	733,207	770,181	770,200	816,400	46,200	6%
Personal Property Tax	41,924	44,345	44,400	46,600	2,200	5%
Total Taxes	3,126,630	3,014,526	3,325,600	3,499,600	174,000	5%
Licenses and Permits						
Occupational Licenses	42,225	38,000	44,000	45,300	1,300	3%
Building Permits	345,757	245,000	477,000	491,300	14,300	3%
Other Licenses and Permits	1,452	1,000	1,500	1,500	-	0%
Total Licenses and Permits	389,434	284,000	522,500	538,100	15,600	3%
Franchise Fees and Taxes						
APS Franchise Fee	265,950	267,000	275,000	288,800	13,800	5%
Telephone License Tax	27,457	28,000	28,000	29,400	1,400	5%
Southwest Gas Franchise Fee	49,381	58,000	58,000	60,900	2,900	5%
Cable Franchise Fee	42,803	41,500	50,000	52,500	2,500	5%
Sanitation Franchise Fee	-	25,680	25,700	27,000	1,300	5%
W/WW Franchise Fee	-	-	100,000	105,000	5,000	5%
Total Franchise Fees/Taxes	385,591	420,180	536,700	563,600	26,900	5%
Intergovernmental						
State Shared Sales Tax	2,090,169	2,206,504	2,240,000	2,352,000	112,000	5%
State Shared Income Tax	2,608,448	2,848,922	2,845,000	3,091,100	246,100	9%
Vehicle License Tax	1,112,996	1,119,567	1,184,000	1,243,200	59,200	5%
Salt River Lieu Tax	47	-	100	100	-	0%
Total Intergovernmental	5,811,660	6,174,993	6,269,100	6,686,400	417,300	7%
Civil Engineering						
Water Inspections	3,666	30,000	4,000	4,200	200	5%
Sewer Inspections	171	30,000	1,000	1,100	100	10%
Streets/Storm Drain Inspections	1,644	60,000	2,000	2,100	100	5%
Lighting/Refuse Inspections	75,238	-	-	-	-	
Site Grading Inspections	845	-	1,400	1,500	100	7%
Misc. Inspections	50	-	-	-	-	
Off-Site Plan Review Fee	3,000	-	-	-	-	
Plan Review Fee	91,000	40,000	30,000	30,600	600	2%
Total Civil Engineering	175,614	160,000	38,400	39,500	1,100	3%

General Fund Revenue	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Community Development						
Plan Review Fees	72,749	60,000	82,700	84,400	1,700	2%
General Plan Amendments	-	1,500	3,000	3,100	100	3%
Development Agreements	6,000	10,000	10,000	15,200	5,200	52%
Special/Conditional Use	536	500	1,500	1,500	-	0%
Publications	40	-	-	-	-	
Subdivision Fees	64,334	45,000	10,000	10,200	200	2%
Zoning Fees	3,536	5,000	8,000	8,200	200	3%
Miscellaneous Revenue	1,968	-	-	-	-	
Total Comm Development	149,163	122,000	115,200	122,600	7,400	6%
General Government						
CFD Administrative Reimb	79,998	85,018	85,000	87,600	2,600	3%
Paystation Fees (SWG/APS)	1,562	1,800	1,800	1,800	-	0%
Pay Station Fees (Cox)	-	1,800	100	100	-	0%
Misc. Administrative Reimb	1,794	5,000	5,000	5,100	100	2%
Sanitation Admin Reimb	-	59,370	61,000	62,800	1,800	3%
Total General Government	83,354	152,988	152,900	157,400	4,500	3%
Cemetery						
Cemetery Fees	12,735	10,000	9,000	9,200	200	2%
Cemetery Plots	8,066	7,500	2,000	2,000	-	0%
Total Cemetery	20,801	17,500	11,000	11,200	200	2%
Police						
Special Duty Fees	8,815	500	700	700	-	0%
Police Record Fees	3,842	5,000	5,000	5,100	100	2%
Miscellaneous Refunds	6	300	300	300	-	0%
Police Fund Registrations	11,316	10,000	10,000	10,000	-	0%
Officer Reimbursement	81,280	-	-	-	-	
GITEM Reimbursement	58,118	59,000	-	-	-	
Donations	7,342	-	-	-	-	
Miscellaneous Revenue	809	17,000	17,000	17,000	-	0%
Total Police	171,528	91,800	33,000	33,100	100	0%

General Fund Revenue	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Parks and Recreation						
Facility Rental	301	500	500	500	-	0%
Swimming Pool Fees	2,000	1,300	1,300	1,400	100	8%
Other Recreation Fees	1,151	-	-	-	-	
Swimming Pool Rental Fees	1,275	1,000	1,000	1,100	100	10%
Intersession Program	9,595	3,500	3,500	3,700	200	6%
Athletic Programs	12,485	10,000	15,000	15,800	800	5%
Special Interest Fees	2,643	2,000	2,600	2,700	100	4%
Special Events	540	350	13,000	13,300	300	2%
Fitness Center Fees	27,742	22,000	28,000	29,400	1,400	5%
After School Program	4,316	5,000	10,000	15,500	5,500	55%
Donations	6,905	17,500	7,000	7,000	-	0%
Miscellaneous Revenue	2,300	-	-	-	-	
Total Parks and Recreation	71,253	63,150	81,900	90,400	8,500	10%
Fines and Forfeitures						
Jail Housing Fees	19,271	20,000	20,000	21,000	1,000	5%
Forfeitures	802	10	500	500	-	0%
Court Fines and Fees	151,635	160,000	160,000	168,000	8,000	5%
Public Defender Fees	737	400	400	400	-	0%
FARE Program	48	-	300	300	-	0%
Total Fines and Forfeitures	172,493	180,410	181,200	190,200	9,000	5%
Interest Earnings						
Investment Earnings	35,683	23,000	110,000	110,000	-	0%
Unrlzd Gain/Loss Investments	(103,900)	-	-	-	-	
Total Interest Earnings	(68,217)	23,000	110,000	110,000	-	0%
Fire Charges						
Permit fees	1,375	1,500	1,500	10,000	8,500	567%
Plan Review Fees	525	5,000	500	10,000	9,500	1900%
EMS Fees	-	5,000	5,000	5,100	100	2%
Rural/Metro Reimbursement	18,653	20,000	12,000	12,200	200	2%
Fire Protection Fees	3,500	7,000	7,000	7,100	100	1%
Facility Rental/Instructor Fees	-	-	-	40,000	40,000	
Inspection Fees	1,675	1,000	1,000	5,000	4,000	400%
Land Lease Payments	4,000	-	-	-	-	
Miscellaneous Revenue	593	-	-	-	-	
Fire Insurance Premium Tax	19,533	18,000	22,600	22,600	-	0%
Total Fire Charges	49,854	57,500	49,600	112,000	62,400	126%

General Fund Revenue	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Library Charges						
Library Fees	6,041	81,000	81,000	85,100	4,100	5%
Library Fines	169	200	200	200	-	0%
Donations	-	2,500	-	-	-	
Miscellaneous Revenue	2,717	-	-	-	-	
Total Library Charges	8,927	83,700	81,200	85,300	4,100	5%
Miscellaneous Revenue						
Sale of Assets	4,691	-	73,000	-	(73,000)	-100%
Luge Principal (Sale of Asset)	3,009	3,120	3,100	3,100	-	0%
Restitution	350	-	-	-	-	
Cell Tower Lease	8,400	8,400	8,400	8,400	-	0%
Adjustments	(45)	-	-	-	-	
Cash Over/Short	32	-	-	-	-	
Fibaire Airebeam	1,900	1,900	1,900	1,900	-	0%
Silver King Utilities	25,937	20,000	20,000	20,400	400	2%
Silver King Lease	9,955	6,000	6,000	6,100	100	2%
Land Lease Payments	15,378	15,000	8,100	8,100	-	0%
Miscellaneous Revenue	6,320	5,000	10,000	10,000	-	0%
Late Payment Fees	101	-	-	-	-	
Total Miscellaneous Revenue	76,028	59,420	130,500	58,000	(72,500)	-56%
Economic Development						
Donations	272	-	-	-	-	
Total Economic Development	272	-	-	-	-	
Downtown Redevelopment						
City Sales Tax	1,208	600	600	600	-	0%
Kiosk Admin Fees	6,580	7,680	7,700	7,900	200	3%
Donations	5,500	-	-	-	-	
Total Downtown Redevelop	13,288	8,280	8,300	8,500	200	2%
Government Access Channel						
PEG Fees	8,411	6,615	7,000	7,200	200	3%
Total Gvt Access Channel	8,411	6,615	7,000	7,200	200	3%

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Senior Center Charges						
Seniors Meals	10,964	10,000	10,000	10,300	300	3%
Senior Transportation Fees	3,264	2,200	3,700	3,800	100	3%
Other Senior Fees	963	500	1,000	1,000	-	0%
Senior Special Event Fees	1,380	2,500	2,500	2,600	100	4%
Donations	3,529	1,500	2,000	2,000	-	0%
Total Senior Center Charges	20,100	16,700	19,200	19,700	500	3%
Transfers In						
From Capital Projects Fund	-	-	-	202,200	202,200	
From Water Utility Fund	360,804	511,702	783,200	457,300	(325,900)	-42%
From Sewer Utility Fund	305,088	385,170	651,000	542,700	(108,300)	-17%
From Sanitation Fund	70,920	51,047	51,000	49,500	(1,500)	-3%
From HURF	309,912	486,300	486,300	392,500	(93,800)	-19%
From SLIDS	-	9,750	9,900	9,900	-	0%
From Grants	7,350	54,187	59,200	-	(59,200)	-100%
From NFID	-	9,000	9,000	9,000	-	0%
From Southwest Gas Cap Exp	-	-	-	48,100	48,100	
Total Transfers In	1,054,074	1,507,156	2,049,600	1,711,200	(338,400)	-17%
Total General Fund Revenue	11,720,258	12,443,918	13,722,900	14,044,000	321,100	2%

General Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Expenditures					\$ chg	% chg
Town Council	117,073	152,324	151,700	158,200	6,500	4%
Administration	559,693	673,404	673,400	709,800	36,400	5%
Courts	221,715	278,448	278,400	292,200	13,800	5%
Legal	175,083	255,460	255,500	269,500	14,000	5%
Finance	775,694	908,947	908,900	935,000	26,100	3%
Human Resources	174,051	214,794	214,800	253,800	39,000	18%
Community Development	428,892	561,700	561,700	668,800	107,100	19%
Police	3,166,385	3,771,703	3,771,600	3,952,800	181,200	5%
Fire	2,255,660	2,534,446	2,534,500	2,809,200	274,700	11%
Information Technology	496,425	536,365	536,400	615,000	78,600	15%
Parks and Recreation	906,119	1,086,110	1,086,200	1,338,700	252,500	23%
Facility Services	192,781	-	-	-	-	
Senior Center	250,978	259,230	259,200	263,600	4,400	2%
Library	311,734	367,040	377,000	380,600	3,600	1%
Engineering	99,858	176,435	176,500	192,700	16,200	9%
Cemetery	13,326	25,550	25,500	9,000	(16,500)	-65%
Economic Development	197,980	167,665	167,700	182,700	15,000	9%
General Government	412,265	623,085	653,100	683,600	30,500	5%
Transfers Out	4,481,204	716,308	4,689,500	798,400	(3,891,100)	-83%
Total Expenditures	15,236,916	13,309,014	17,321,600	14,513,600	(2,808,000)	-16%

General Fund Town Council	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	40,850	40,200	40,200	40,200		
FICA	2,299	3,075	2,400	3,100		
Worker's Comp	100	100	100	100		
Unemployment Tax	847	-	-	-		
Telephone	1,669	3,600	3,600	3,600		
Postage	-	1,000	1,000	1,000		
Reproduction/Printing	5	1,000	1,000	1,000		
Legal Publication	662	2,000	2,000	800		
Professional Services	12,785	20,000	20,000	1,000	(19,000)	-95.0%
Office Supplies	609	1,500	1,500	600		
Other	1,093	1,250	1,300	1,100		
Computers/Printers	4,979	-	-	-		
Dues,Subscriptions,Membership	41,706	51,949	51,900	52,000		
Conference, Business Meetings	7,791	11,150	11,200	11,200		
Training and Development	10	5,000	5,000	5,000		
Election Expense	-	8,000	8,000	35,000	27,000	337.5%
Contingencies	1,668	2,500	2,500	2,500		
Total Town Council	117,073	152,324	151,700	158,200	6,500	4.3%

Significant variances:

Professional Services - moved expenditure to general government

Election Expense - increased for home-rule primary election and general election

General Fund Administration	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	383,841	422,375	422,400	457,600	35,200	8.3%
Overtime	89	1,000	1,000	1,000		
Holiday Pay	4,207	-	-	-		
Car Allowance	1,925	7,500	7,500	7,500		
AZ Retirement Contributions	42,232	49,250	49,200	54,000		
FICA	28,515	32,650	32,600	35,700		
Worker's Comp	955	1,050	1,100	1,200		
Health, Accident/Life Insurance	44,609	83,275	83,300	64,900		
Telephone	2,506	4,764	4,800	3,400		
Postage	1,816	4,000	4,000	2,000		
Reproduction/Printing	510	6,000	6,000	5,000		
Service Contracts	-	5,600	5,600	5,600		
Vehicle Repair & Maintenance	341	-	-	-		
Maintenance Other	4,833	-	-	-		
Professional Services	1,599	5,000	5,000	3,000		
Office Supplies	4,736	9,500	9,500	9,500		
Tires, Batteries, etc..	615	-	-	-		
Fuel - Oil	890	-	-	-		
Software	18,758	-	-	22,000	22,000	#DIV/0!
Dues,Subscriptions,Membership	1,564	3,740	3,700	3,900		
Conference, Business Meetings	3,620	21,200	21,200	7,000		
Training and Development	1,323	6,500	6,500	6,500		
Other Miscellaneous	10,209	10,000	10,000	20,000	10,000	100.0%
Total Administration	559,693	673,404	673,400	709,800	36,400	5.4%

Significant variances:

Salary/related benefits - Town Manager salary

Software - laser fiche software licenses/support moved from General Government

Other Miscellaneous - special projects that may arise

General Fund Municipal Court	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	110,761	135,960	135,900	140,000		
Part-time Salaries	11,668	-	-	-		
Overtime	-	100	100	100		
Holiday Pay	2,012	-	-	-		
Car Allowance	150	-	-	1,800		
AZ Retirement Contributions	13,880	15,700	15,700	16,500		
FICA	9,081	10,410	10,400	10,800		
Worker's Comp	285	350	300	300		
Health, Accident/Life Insurance	18,209	23,500	23,500	32,300		
Telephone	252	253	300	300		
Postage	554	800	800	600		
Reproduction/Printing	1,886	2,000	2,000	2,000		
Professional Services	3,293	13,400	13,400	11,500		
Office Supplies	1,462	1,500	1,500	1,500		
Books	4,210	4,000	4,000	4,000		
Other	44,012	70,000	70,000	70,000		
Dues,Subscriptions,Membership	-	175	200	200		
Conference, Business Meetings	-	300	300	300		
Total Municipal Court	221,715	278,448	278,400	292,200	13,800	5.0%

Significant variances:

General Fund Legal	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	122,635	178,590	178,600	193,500	14,900	8.3%
Part-time Salaries	10,136	-	-	-		
Holiday Pay	788	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	13,766	20,810	20,800	22,600		
FICA	10,127	13,800	13,800	15,000		
Worker's Comp	307	450	500	500		
Health, Accident/Life Insurance	11,482	31,450	31,500	24,900		
Telephone	644	600	600	900		
Postage	450	300	300	600		
Reproduction/Printing	79	150	100	100		
Legal Publication	-	100	100	-		
Professional Services	-	3,000	3,000	3,000		
Office Supplies	168	300	300	300		
Fuel - Oil	130	-	-	-		
Books	76	100	100	100		
Furniture, Fixtures, Equipment	-	-	-	2,000		
Dues,Subscriptions,Membership	3,354	3,010	3,000	3,200		
Conference, Business Meetings	467	500	500	500		
Other Miscellaneous	324	500	500	500		
Total Legal	175,083	255,460	255,500	269,500	14,000	5.5%

Significant variances:

Salary/related benefits - Assistant Town Attorney to FT in FY2013/2014

General Fund Finance	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	414,234	453,225	453,200	491,200	38,000	8.4%
Overtime	720	500	500	500		
Holiday Pay	12,787	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	47,667	52,575	52,600	57,300		
FICA	31,610	34,850	34,900	37,700		
Worker's Comp	1,051	1,125	1,100	1,300		
Health, Accident/Life Insurance	67,274	112,500	112,500	96,000		
Telephone	642	700	700	1,000		
Postage	26,814	41,000	41,000	35,000		
Reproduction/Printing	3,392	3,830	3,800	3,700		
Data Processing	13,572	12,000	12,000	12,400		
Legal Publication	2,020	2,500	2,500	2,100		
Service Contracts	-	512	500	-		
General Equipment Repair	816	500	500	-		
Vehicle Repair & Maintenance	48	-	-	-		
Maintenance Other	588	1,000	1,000	-		
Professional Services	5,000	3,000	3,000	3,000		
Financial Audit	9,500	11,000	11,000	11,000		
Bank/Merchant Service Fees	38,169	40,000	40,000	38,000		
Lease Purchase Payment	2,249	1,710	1,700	2,300		
Office Supplies	6,429	8,000	8,000	8,300		
Tires, Batteries, etc..	661	-	-	-		
Fuel - Oil	407	-	-	-		
Books	-	200	200	200		
Other	43	1,100	1,100	-		
Software	19,852	22,900	22,900	29,600		
Computers/Printers	112	-	-	-		
Furniture, Fixtures, Equipment	-	-	-	1,500		
Dues,Subscriptions,Membership	1,384	1,420	1,400	1,400		
Conference, Business Meetings	953	2,200	2,200	-		
Training and Development	2,985	2,000	2,000	3,000		
Other Miscellaneous	2,706	1,500	1,500	1,500		
Total Finance	713,835	813,647	813,600	839,800	26,200	3.2%

Significant variances:

Salary/related benefits - Accounting Manager position budgeted for 1/2 year in 2013/14

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Finance - Grants	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	44,973	66,300	66,300	69,000		
AZ Retirement Contributions	5,010	7,650	7,700	8,000		
FICA	3,342	5,075	5,100	5,200		
Worker's Comp	111	175	200	200		
Health, Accident/Life Insurance	6,245	13,100	13,100	11,000		
Unemployment Tax	1,267	-	-	-		
Postage	177	250	200	300		
Reproduction/Printing	-	250	200	400		
Legal Publication	165	400	400	300		
Professional Services	-	200	200	-		
Office Supplies	184	1,000	1,000	300		
Fuel - Oil	144	-	-	-		
Dues,Subscriptions,Membership	-	100	100	-		
Conference, Business Meetings	198	400	400	-		
Training and Development	43	400	400	500		
Total Grants	61,859	95,300	95,300	95,200	(100)	-0.1%

Significant variances:

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Human Resources	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	53,371	43,700	43,700	136,300	92,600	211.9%
Overtime	336	300	300	300		
Holiday Pay	1,638	-	-	-		
Car Allowance	-	1,800	1,800	1,800		
AZ Retirement Contributions	11,110	13,075	13,100	16,100		
FICA	4,201	3,525	3,500	10,600		
Unemployment	-	-	-	25,000	25,000	#DIV/0!
Worker's Comp	136	325	300	300		
Health, Accident/Life Insurance	8,130	9,300	9,300	32,900	23,600	253.8%
Telephone	593	600	600	600		
Postage	329	900	900	500		
Reproduction/Printing	1	500	500	500		
Legal Publication	699	2,000	2,000	1,000		
Professional Services	81,314	31,400	31,400	12,000		
Contractual Services	-	95,244	95,200	-	(95,200)	-100.0%
Office Supplies	2,487	2,850	2,900	2,600		
Books	-	100	100	100		
Other	7,525	7,750	7,800	8,000		
Furniture, Fixtures, Equipment	-	-	-	3,100		
Dues,Subscriptions,Membership	1,438	815	800	800		
Conference, Business Meetings	683	60	100	800		
Training and Development	-	200	200	200		
Other Miscellaneous	60	350	300	300		
Total Human Resources	174,051	214,794	214,800	253,800	39,000	18.2%

Significant variances:

Salary/related benefits - HR Director from contracted to employee

Unemployment - consolidated from other departments and adjusted to historical experience

Contractual Services - HR Director from contracted to employee

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Community Development	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	281,492	314,600	314,600	363,400	48,800	15.5%
Overtime	-	500	500	500		
Holiday Pay	2,764	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	31,683	36,575	36,600	42,500		
FICA	21,093	24,250	24,200	28,000		
Worker's Comp	1,966	2,225	2,200	2,300		
Health, Accident/Life Insurance	37,430	58,000	58,000	83,900	25,900	44.7%
Unemployment Tax	2,594	-	-	-		
Telephone	1,978	1,900	1,900	2,000		
Postage	1,062	900	900	1,500		
Reproduction/Printing	2,493	3,000	3,000	3,000		
Legal Publication	761	2,500	2,500	1,500		
Service Contracts	-	2,900	2,900	5,000		
Vehicle Repair & Maintenance	765	-	-	-		
Maintenance Other	300	-	-	-		
Utility Charges	1,293	1,100	1,100	2,500		
Electrical Charges	3,764	7,200	7,200	7,000		
Professional Services	16,202	80,000	80,000	80,000		
Lease Purchase Payment	1,180	-	-	-		
Office Supplies	1,906	2,000	2,000	2,100		
Uniform Allowance	898	1,000	1,000	1,000		
Tires, Batteries, etc..	888	-	-	-		
Fuel - Oil	2,847	-	-	-		
Books	201	3,000	3,000	3,000		
Other	774	2,500	2,500	900		
Facilities Maintenance	2,733	-	-	-		
Software	-	200	200	21,300	21,100	10550.0%
Dues,Subscriptions,Membership	1,441	2,650	2,700	2,700		
Conference, Business Meetings	4,869	6,200	6,200	6,200		
Training and Development	260	1,700	1,700	1,700		
Other Miscellaneous	3,105	5,000	5,000	5,000		
Total Community Development	428,892	561,700	561,700	668,800	107,100	19.1%

Significant variances:

Salary/related benefits - new position request - Administrative Assistant
Software - moved SmartGov annual support from general govt cost center

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Police Administration	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	182,583	208,925	208,900	227,700	18,800	9.0%
Overtime	-	500	500	500		
Holiday Pay	189	-	-	-		
Uniform Allowance	2,050	1,800	1,800	2,100		
Car Allowance	-	1,800	1,800	1,800		
AZ Retirement Contributions	5,585	6,000	6,000	8,300		
Public Safety Retirement	17,841	22,050	22,000	21,100		
FICA	13,688	16,300	16,300	16,900		
Worker's Comp	6,128	7,250	7,300	7,700		
Health, Accident/Life Insurance	16,497	21,100	21,100	34,900	13,800	65.4%
Telephone	27,536	29,000	29,000	32,500		
Postage	897	750	800	900		
Reproduction/Printing	2,135	2,000	2,000	2,200		
Legal Publication	500	450	400	500		
General Equipment Repair	712	-	-	-		
Vehicle Repair & Maintenance	1,780	-	-	-		
Maintenance Other	2,173	3,500	3,500	3,500		
Utility Charges	5,826	3,600	3,600	3,800		
Electrical Charges	22,550	23,500	23,500	23,500		
Professional Services	60,611	-	-	-		
Rental/Lease Charges	1,228	1,440	1,400	1,300		
Office Supplies	5,929	6,700	6,700	6,700		
Tires, Batteries, etc..	879	-	-	-		
Fuel - Oil	2,773	-	-	-		
Safety Equipment	30	500	500	300		
Other	391	1,000	1,000	400		
Facilities Maintenance	367	-	-	-		
Dues,Subscriptions,Membership	815	1,235	1,200	1,300		
Conference, Business Meetings	25	350	400	500		
Training and Development	347	3,100	3,100	3,100		
Other Miscellaneous	263	550	500	400		
Donation Expense	679	1,468	1,500	1,000		
Total Police Administration	383,007	364,868	364,800	402,900	38,100	10.4%

Significant variances:

Salary/related benefits - new position requests - Office Assistant for Fire Station #2 (shared with Fire)

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Police Support Services	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	278,028	544,500	544,500	539,400		
Part-time Salaries	45,818	-	-	-		
Overtime	35,455	11,500	11,500	11,800		
Holiday Pay	11,981	16,725	16,700	16,800		
Uniform Allowance	-	1,500	1,500	1,500		
AZ Retirement Contributions	41,184	64,200	64,200	66,100		
FICA	27,243	42,650	42,600	43,600		
Worker's Comp	755	1,380	1,400	1,500		
Health, Accident/Life Insurance	52,189	144,250	144,300	113,900		
Unemployment Tax	8,712	3,000	3,000	-		
Service Contracts	474	780	800	600		
General Equipment Repair	599	4,200	4,200	4,300		
Radio Repair & Maintenance	315	11,700	11,700	12,000		
Maintenance Other	16,438	25,220	25,200	23,000		
Utility Charges	213	3,310	3,300	1,500		
Electrical Charges	20,353	21,600	21,600	27,000		
Gas Charges	940	900	900	1,000		
Professional Services	-	30,000	30,000	30,000		
Office Supplies	4,446	6,970	7,000	7,000		
Other	-	14,200	14,200	14,200		
Facilities Maintenance	230	-	-	-		
Software	-	1,000	1,000	-		
Computers/Printers	2,899	-	-	-		
Dues,Subscriptions,Membership	461	2,650	2,600	2,700		
Conference, Business Meetings	-	2,500	2,500	-		
Training and Development	3,325	8,800	8,800	8,800		
Other Miscellaneous	-	900	900	900		
Total Police Support Services	552,058	964,435	964,400	927,600	(36,800)	-3.8%

Significant variances:

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Police Volunteer Services	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Worker's Comp	6,690	6,000	6,000	6,200		
Vehicle Repair & Maintenance	3,659	-	-	-		
Radio Repair & Maintenance	377	-	-	-		
Uniform Allowance	1,378	1,600	1,600	2,000		
Tires, Batteries, etc..	374	-	-	-		
Fuel - Oil	5,125	-	-	-		
Safety Equipment	500	500	500	500		
Training Materials	150	200	200	200		
Dues,Subscriptions,Membership	-	200	200	200		
Conference, Business Meetings	-	700	700	700		
Training and Development	810	1,000	1,000	1,000		
Other Miscellaneous	740	-	-	-		
Total Police Volunteer Services	19,803	10,200	10,200	10,800	600	5.9%

Significant variances:

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Police Operations	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	1,207,623	1,409,100	1,409,100	1,543,500	134,400	9.5%
Part-time Salaries	65,173	-	-	-		
Overtime	94,284	100,000	100,000	102,500		
Holiday Pay	49,914	58,300	58,300	63,900		
Uniform Allowance	22,913	27,000	27,000	27,000		
AZ Retirement Contributions	10,328	-	-	-		
Public Safety Retirement	182,553	217,600	217,600	220,900		
FICA	107,575	122,400	122,400	133,300		
Worker's Comp	61,069	70,300	70,300	78,900		
Health, Accident/Life Insurance	179,516	335,200	335,200	304,400	(30,800)	-9.2%
Stand By	6,740	6,000	6,000	6,200		
Unemployment Tax	5,540	-	-	-		
Legal Publication	1,015	1,400	1,400	1,400		
General Equipment Repair	128	-	-	-		
Vehicle Repair & Maintenance	39,860	-	-	-		
Radio Repair & Maintenance	1,450	-	-	47,600	47,600	#DIV/0!
Professional Services	17,625	-	-	-		
Operating Supplies	10,831	12,500	12,500	12,500		
Uniform Allowance	2,311	4,500	4,500	4,500		
Tires, Batteries. etc..	12,975	-	-	-		
Fuel - Oil	99,489	-	-	-		
Animal Care	995	4,000	4,000	2,500		
Firearm Supplies	6,674	21,000	21,000	21,000		
Safety Equipment	3,537	5,200	5,200	5,000		
Other	3,771	6,300	6,300	6,000		
Incident Medical/Dental	-	4,000	4,000	3,000		
Software	-	-	-	1,000		
Dues,Subscriptions,Membership	204	1,000	1,000	1,000		
Training and Development	15,816	22,400	22,400	22,400		
Other Miscellaneous	1,608	4,000	4,000	3,000		
Total Police Operations	2,211,517	2,432,200	2,432,200	2,611,500	179,300	7.4%

Significant variances:

Salary/related benefits - new position requests - Crime Prevention/School Resource Police Officer, Police Sergeant
Radio Repair and Maintenance - communications equipment maintenance agreement

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Fire Administration	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	118,587	269,300	269,300	346,400	77,100	28.6%
Part-time Salaries	-	-	-	-		
Overtime	-	-	-	-		
Holiday Pay	1,352	-	-	-		
AZ Retirement Contributions	3,936	3,950	3,900	5,800		
Public Safety Retirement	6,203	27,450	27,400	33,400		
FICA	9,125	20,600	20,600	7,300		
Worker's Comp	3,138	8,500	8,500	11,000		
Health, Accident/Life Insurance	4,631	55,100	55,100	36,700		
Telephone	2,832	3,100	3,100	10,800		
Postage	221	500	500	500		
Reproduction/Printing	344	1,300	1,300	800		
Service Contracts	-	9,556	9,600	25,600	16,000	166.7%
General Equipment Repair	-	250	200	200		
Maintenance Other	63	-	-	-		
Utility Charges	3,194	3,500	3,500	3,300		
Electrical Charges	17,946	16,700	16,700	19,000		
Medical Services	-	-	-	1,000		
Professional Services	1,996	4,000	4,000	-		
Office Supplies	8,652	1,750	1,800	2,200		
Fuel - Oil	2,004	500	500	-		
Books	-	1,355	1,400	3,000		
Other	-	1,200	1,200	-		
Furniture, Fixtures, Equipment	-	-	-	1,500		
Computers/Printers	1,928	-	-	-		
Dues,Subscriptions,Membership	519	760	800	800		
Conference, Business Meetings	202	1,690	1,700	3,000		
Training and Development	-	1,550	1,600	44,800	43,200	2700.0%
Community Promotion Expense	997	2,500	2,500	5,000		
Other Miscellaneous	139	300	300	400		
Donation Expense	-	101	100	-		
Total Fire Administration	188,009	435,512	435,600	562,500	126,900	29.1%

Significant variances:

Salary/related benefits - new position request - Office Assistant for Fire Station #2 (shared with Police);

Battalion Chiefs were only budgeted for partial year in 2013/2014

Service Contracts - based on annual service contracts for new heart monitors, emergency reporting system and electronic patient care system

Training and Development - \$4,000 moved from Professional Services, \$40,000 for college credit courses for firefighters all of which is offset by revenue paid by CAC for instructor time and building usage (Council approved this agreement)

General Fund Fire Station #1	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	597,720	551,475	551,500	567,500		
Part-time Salaries	7,564	11,500	11,500	212,100	200,600	1744.3%
Overtime	97,283	84,800	84,800	112,400	27,600	32.5%
Holiday Pay	18,808	24,400	24,400	18,100		
Certification Allowance	34,964	27,950	27,900	32,600		
Public Safety Retirement	80,876	80,500	80,500	82,300		
FICA	54,239	53,350	53,400	13,600		
Worker's Comp	24,923	24,900	24,900	34,900		
Health, Accident/Life Insurance	142,042	199,900	199,900	160,300		
Stand By	602	1,000	1,000	1,000		
Reproduction/Printing	83	-	-	-		
General Equipment Repair	163	6,720	6,700	3,800		
Vehicle Repair & Maintenance	34,728	-	-	-		
Radio Repair & Maintenance	4,854	2,700	2,700	2,800		
Maintenance Other	2,211	-	-	2,000		
Medical Services	-	-	-	6,400		
Operating Supplies	6,681	5,500	5,500	7,000		
Uniform Allowance	18,527	12,050	12,000	17,700		
Tires, Batteries, etc...	7,377	-	-	-		
Fuel - Oil	21,505	-	-	-		
Books	48	-	-	500		
Chemicals	6,503	4,700	4,700	6,700		
Small Tools	959	1,100	1,100	1,100		
Safety Equipment	8,586	6,150	6,200	25,000	18,800	303.2%
Other	3,003	1,800	1,800	1,900		
Janitorial Supplies	-	3,300	3,300	3,400		
Facilities Maintenance	5,268	-	-	-		
Incident Medical/Dental	681	7,900	7,900	2,000		
Software	1,316	1,600	1,600	-		
Computers/Printers	549	-	-	-		
Dues,Subscriptions,Membership	450	340	300	400		
Training and Development	7,451	10,000	10,000	15,000		
Other Miscellaneous	600	1,600	1,600	2,200		
Total Fire Station #1	1,190,564	1,125,235	1,125,200	1,332,700	207,500	18.4%

Significant variances:

PT Salaries - all PT salaries moved from FS#2 and additional PT added to staff TRV and provide better coverage for vacation/sick/training opportunities

Overtime - typically been underbudgeted in past; 2014/2015 includes mandatory OT, events, vac/sick coverage

Safety Equipment - replacement and new turnouts

General Fund Fire Station #2	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	408,593	453,500	453,500	467,800		
Part-time Salaries	82,147	79,400	79,400	-	(79,400)	-100.0%
Overtime	81,541	68,800	68,800	95,100	26,300	38.2%
Holiday Pay	12,050	20,300	20,300	15,000		
Certification Allowance	22,885	25,600	25,600	27,900		
Public Safety Retirement	56,577	66,575	66,600	68,200		
FICA	45,553	49,550	49,500	8,800		
Worker's Comp	20,093	23,250	23,300	22,400		
Health, Accident/Life Insurance	73,084	111,512	111,500	106,100		
Stand By	-	1,600	1,600	1,600		
Telephone	533	600	600	600		
Postage	36	300	300	100		
Reproduction/Printing	-	-	-	-		
General Equipment Repair	93	1,740	1,700	1,700		
Vehicle Repair & Maintenance	5,975	-	-	-		
Radio Repair & Maintenance	3,429	1,200	1,200	1,200		
Maintenance Other	465	-	-	500		
Utility Charges	1,479	3,500	3,500	5,200		
Electrical Charges	5,348	13,000	13,000	16,900		
Medical Services	-	-	-	3,000		
Office Supplies	1,000	1,000	1,000	1,000		
Operating Supplies	2,547	5,500	5,500	3,700		
Uniform Allowance	10,719	14,000	14,000	18,000		
Tires, Batteries, etc..	497	-	-	-		
Fuel - Oil	18,609	556	600	-		
Books	93	-	-	500		
Chemicals	2,635	4,000	4,000	5,000		
Small Tools	556	1,100	1,100	700		
Safety Equipment	3,168	3,200	3,200	22,000	18,800	587.5%
Other	1,429	1,600	1,600	1,600		
Janitorial Supplies	-	1,500	1,500	1,500		
Facilities Maintenance	3,442	-	-	-		
Incident Medical/Dental	456	7,700	7,700	2,000		
Software	2,150	1,500	1,500	-		
Computers/Printers	2,200	-	-	-		
Dues,Subscriptions,Membership	-	116	100	-		
Training and Development	6,055	10,000	10,000	15,000		
Community Promotion Expense	1,200	-	-	-		
Other Miscellaneous	450	1,500	1,500	900		
Total Fire Station #2	877,087	973,699	973,700	914,000	(59,700)	-6.1%

Significant variances:

PT Salaries - all PT salaries moved to FS#1

Overtime - typically been underbudgeted in past; 2014/2015 includes mandatory OT, events, vac/sick coverage

Safety Equipment - replacement and new turnouts

General Fund Information Technology	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	235,953	260,625	260,600	302,800	42,200	16.2%
Overtime	3,094	5,000	5,000	5,100		
Holiday Pay	3,285	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	27,500	31,710	31,700	36,800		
FICA	17,325	21,025	21,000	24,300		
Worker's Comp	594	675	700	800		
Health, Accident/Life Insurance	53,398	74,700	74,700	68,400		
Stand By	4,380	7,300	7,300	7,500		
Telephone	3,743	4,760	4,800	4,900		
Postage	158	100	100	100		
Reproduction/Printing	1,919	2,800	2,800	2,500		
Service Contracts	-	24,110	24,100	25,100		
General Equipment Repair	114	1,000	1,000	1,000		
Vehicle Repair & Maintenance	502	-	-	-		
Maintenance Other	14,110	17,810	17,800	15,900		
Professional Services	17,010	7,000	7,000	21,500	14,500	207.1%
Rental/Lease Charges	9,831	8,400	8,400	11,700		
Office Supplies	738	750	700	800		
Operating Supplies	2,773	4,500	4,500	4,600		
Fuel - Oil	809	-	-	-		
Other	17,048	-	-	-		
Facilities Maintenance	1,369	-	-	-		
Software	52,682	44,950	45,000	62,000	17,000	37.8%
Dues,Subscriptions,Membership	-	350	400	100		
Training and Development	3,187	7,000	7,000	7,000		
Government Access Channel	24,753	10,000	10,000	10,300		
Total Information Technology	496,425	536,365	536,400	615,000	78,600	14.7%

Significant variances:

Salary/related benefits - new position request - Graphic Design and Digital Media Specialist

Professional Services - redesign Town Web site

Software - required due to change in and compliance with MicroSoft licensing requirements

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Parks and Recreation Admin	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	106,101	108,500	108,500	124,000	15,500	14.3%
Overtime	-	500	500	-		
Holiday Pay	1,506	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	11,609	12,625	12,700	14,500		
FICA	7,731	8,375	8,400	9,600		
Worker's Comp	1,318	2,330	2,300	1,700		
Health, Accident/Life Insurance	24,097	29,725	29,800	29,500		
Telephone	888	1,000	1,000	1,100		
Reproduction/Printing	169	500	500	200		
Service Contracts	-	2,520	2,500	3,000		
General Equipment Repair	1,140	-	-	-		
Vehicle Repair & Maintenance	535	-	-	-		
Utility Charges	1,759	3,100	3,100	2,500		
Electrical Charges	8,753	13,000	13,000	9,300		
Gas Charges	587	-	-	-		
Professional Services	670	-	-	-		
Office Supplies	3,537	3,500	3,500	2,500		
Uniform Allowance	278	500	500	500		
Tires, Batteries, etc...	493	-	-	-		
Fuel - Oil	469	-	-	-		
Facilities Maintenance	1,810	-	-	-		
Dues,Subscriptions,Membership	1,084	1,125	1,100	1,200		
Conference, Business Meetings	587	800	800	4,000		
Donation Expense	18,728	16,649	16,500	17,000		
Total Parks and Rec Admin	193,999	206,549	206,500	222,400	15,900	7.7%

Significant variances:

Salary/related benefits - hiring of new Parks and Recreation Director

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Fitness Center	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	21,456	28,520	28,600	30,000		
Part-time Salaries	30,162	35,900	35,900	43,600		
Overtime	-	500	500	500		
Holiday Pay	1,074	-	-	-		
AZ Retirement Contributions	5,034	7,500	7,500	8,600		
FICA	3,721	5,000	5,000	5,600		
Worker's Comp	892	910	900	1,100		
Health, Accident/Life Insurance	10,123	20,325	20,300	100		
General Equipment Repair	1,238	3,000	3,000	3,000		
Operating Supplies	1,500	2,000	2,000	1,600		
Uniform Allowance	651	800	800	800		
Total Fitness Center	75,851	104,455	104,500	94,900	(9,600)	-9.2%

Significant variances:

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Parks Maintenance	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	112,559	139,725	139,800	196,100	56,300	40.3%
Part-time Salaries	-	-	-	-		
Overtime	-	-	-	-		
Holiday Pay	4,442	-	-	-		
AZ Retirement Contributions	13,034	16,150	16,200	22,700		
FICA	8,361	10,700	10,700	15,000		
Worker's Comp	3,559	4,425	4,400	6,400		
Health, Accident/Life Insurance	32,840	47,500	47,500	58,100	10,600	22.3%
Telephone	1,293	1,450	1,400	1,400		
General Equipment Repair	266	8,800	8,800	6,200		
Vehicle Repair & Maintenance	1,383	-	-	-		
Maintenance Other	5,704	-	-	2,000		
Utility Charges	77,709	81,000	81,000	85,000		
Electrical Charges	27,101	25,000	25,000	26,200		
Rental/Lease Charges	3,501	4,100	4,100	3,600		
Operating Supplies	8,920	12,000	12,000	12,000		
Recreation Supplies	-	2,000	2,000	2,000		
Uniform Allowance	1,548	3,000	3,000	3,800		
Tires, Batteries, etc...	466	-	-	-		
Fuel - Oil	9,368	-	-	-		
Chemicals	2,643	3,000	3,000	3,000		
Small Tools	563	1,000	1,000	1,000		
Safety Equipment	55	300	300	300		
Facilities Maintenance	9,578	-	-	-		
Parks Maintenance	4,193	10,000	10,000	35,000	25,000	250.0%
Training and Development	-	700	700	700		
Total Parks Maintenance	329,086	370,850	370,900	480,500	109,600	29.5%

Significant variances:

Salary/related benefits - requested new position - Parks Maintenance Worker; creation of Parks Maintenance Superintendent in 13/14 (formerly Parks Foreman)

Parks Maintenance - new park and improve/enhance parks maintenance

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Aquatics	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Part-time Salaries	17,814	27,000	27,000	27,700		
AZ Retirement Contributions	42	3,116	3,100	3,200		
FICA	1,363	2,075	2,100	2,200		
Worker's Comp	625	400	400	400		
Telephone	253	200	200	300		
General Equipment Repair	1,555	2,000	2,000	3,000		
Professional Services	110	200	200	200		
Contractual Employees	550	800	800	1,400		
Operating Supplies	1,349	1,000	1,000	1,500		
Recreation Supplies	366	800	800	800		
Uniform Allowance	884	1,000	1,000	1,200		
Chemicals	6,910	8,500	8,500	9,000		
Safety Equipment	-	500	500	500		
Training Materials	-	800	800	800		
Community Promotion Expense	27	200	200	-		
Total Aquatics	31,848	48,591	48,600	52,200	3,600	7.4%

Significant variances:

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Recreation	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	92,312	112,175	112,200	119,900		
Part-time Salaries	68,186	90,000	90,000	110,500	20,500	22.8%
Overtime	108	-	-	-		
Holiday Pay	4,369	-	-	-		
AZ Retirement Contributions	12,356	23,350	23,300	26,700		
FICA	12,377	15,475	15,500	17,600		
Worker's Comp	2,977	2,825	2,800	3,300		
Health, Accident/Life Insurance	20,913	32,850	32,800	27,800		
Telephone	519	500	500	600		
Postage	69	200	200	100		
Vehicle Repair & Maintenance	471	-	-	-		
Professional Services	-	-	-	20,000	20,000	#DIV/0!
Contractual Employees	2,160	2,000	2,000	4,000	2,000	100.0%
Operation Supplies	17,064	18,000	18,000	20,000	2,000	11.1%
Uniform Allowance	1,195	1,200	1,200	1,200		
Tires, Batteries, etc...	131	-	-	-		
Fuel - Oil	1,446	-	-	-		
Activenet Minimum User Fees	2,728	2,500	2,500	2,900		
Conference, Business Meetings	603	1,650	1,700	1,600		
Training and Development	997	990	1,000	1,000		
Community Promotion Expense	3,200	2,000	2,000	3,000	1,000	50.0%
Total Recreation	244,181	305,715	305,700	360,200	54,500	17.8%

Significant variances:

Part-time Salaries/related benefits - increase recreational programming

Other increases - increase recreational programming

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Special Events	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	-	-	-	32,200	32,200	#DIV/0!
Part-time Salaries	3,918	13,000	13,000	13,300		
Overtime	-	-	-	-		
AZ Retirement Contributions	132	1,500	1,500	5,200		
FICA	298	1,000	1,000	3,500		
Worker's Comp	77	200	200	700		
Health, Accident/Life Insurance	-	-	-	10,300	10,300	#DIV/0!
Professional Services	11,742	17,000	17,000	37,000	20,000	117.6%
Rental/Lease Charges	4,189	4,250	4,300	8,300		
Operating Supplies	9,497	11,000	11,000	15,000		
Community Promotion Expense	1,301	2,000	2,000	3,000		
Total Special Events	31,154	49,950	50,000	128,500	78,500	157.0%

Significant variances:

Salary/related benefits - new position request - Recreation Programmer (special events)

Health Insurance - new FT position

Other increases - improve special events

General Fund Senior Center	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	113,103	119,600	119,600	122,800		
Part-time Salaries	14,130	20,000	20,000	20,500		
Overtime	-	300	300	300		
Holiday Pay	4,985	-	-	-		
AZ Retirement Contributions	14,542	16,150	16,100	16,700		
FICA	9,404	10,700	10,700	11,000		
Worker's Comp	2,944	1,955	2,000	2,100		
Health, Accident/Life Insurance	23,132	30,575	30,600	27,400		
Telephone	552	550	500	600		
Postage	86	100	100	100		
Legal Publication	-	50	-	-		
General Equipment Repair	1,000	1,000	1,000	1,000		
Vehicle Repair & Maintenance	2,747	-	-	-		
Maintenance Other	1,134	1,000	1,000	1,100		
Utility Charges	3,593	3,600	3,600	4,500		
Electrical Charges	15,700	15,000	15,000	15,800		
Gas Charges	840	-	-	-		
Professional Services	16,466	19,000	19,000	19,000		
Office Supplies	1,444	1,500	1,500	1,500		
Operating Supplies	8,922	11,000	11,000	11,900		
Recreation Supplies	402	500	500	500		
Uniform Allowance	195	400	400	400		
Tires, Batteries, etc..	542	-	-	-		
Fuel - Oil	6,322	-	-	-		
Small Tools	277	300	300	300		
Safety Equipment	-	150	200	200		
Janitorial Supplies	733	250	200	300		
Facilities Maintenance	2,950	-	-	-		
Computers/Printers	550	-	-	-		
Dues,Subscriptions,Membership	-	150	200	200		
Conference, Business Meetings	396	400	400	400		
Community Promotion Expense	405	-	-	-		
Donation Expense	3,482	5,000	5,000	5,000		
Total Senior Center	250,978	259,230	259,200	263,600	4,400	1.7%

Significant variances:

General Fund Library	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	154,105	229,468	229,500	233,400		
Part-time Salaries	44,122	-	-	-		
Holiday Pay	3,962	-	-	-		
Car Allowance	150	1,800	1,800	1,800		
AZ Retirement Contributions	22,541	26,700	26,700	27,300		
FICA	14,973	17,700	17,700	18,000		
Worker's Comp	584	575	600	600		
Health, Accident/Life Insurance	27,123	39,100	39,100	34,300		
Telephone	1,339	1,200	1,200	1,300		
Postage	2,800	3,080	3,100	2,900		
Reproduction/Printing	219	350	300	300		
Service Contracts	-	2,508	2,500	2,600		
General Equipment Repair	891	-	-	-		
Vehicle Repair & Maintenance	171	-	-	-		
Maintenance Other	-	400	400	200		
Professional Services	430	650	600	500		
Rental/Lease Charges	-	60	10,000	15,000	5,000	50.0%
Office Supplies	1,500	1,500	1,500	1,600		
Operating Supplies	2,928	3,000	3,000	3,100		
Fuel - Oil	389	-	-	-		
Books	26,677	30,000	30,000	28,600		
Safety Equipment	-	75	100	100		
Facilities Maintenance	1,063	-	-	-		
Dues,Subscriptions,Membership	2,105	2,409	2,400	2,500		
Conference, Business Meetings	2,628	2,915	2,900	2,900		
Training and Development	20	50	100	100		
Community Promotion Expense	1,014	1,000	1,000	1,000		
Donation Expense	-	2,500	2,500	2,500		
Total Library	311,734	367,040	377,000	380,600	3,600	1.0%

Significant variances:

Rental/Lease Charges - rental of space at High School per new agreement

General Fund Engineering	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	62,874	91,755	91,800	113,800	22,000	24.0%
Overtime	54	-	-	-		
Holiday Pay	749	-	-	-		
AZ Retirement Contributions	7,050	10,600	10,600	13,100		
FICA	4,473	7,025	7,000	8,700		
Worker's Comp	1,083	1,580	1,600	1,500		
Health, Accident/Life Insurance	18,532	42,000	42,000	29,500		
Telephone	689	1,200	1,200	1,400		
Postage	-	100	100	100		
Professional Services	646	15,000	15,000	15,000		
Office Supplies	477	4,000	4,000	4,100		
Uniform Allowance	754	1,200	1,200	1,500		
Fuel - Oil	2,244	-	-	-		
Small Tools	175	400	400	400		
Computers/Printers	53	-	-	2,000		
Dues,Subscriptions,Membership	-	375	400	400		
Training and Development	5	1,200	1,200	1,200		
Total Engineering	99,858	176,435	176,500	192,700	16,200	9.2%

Significant variances:

Salary/related benefits - new allocation of Town Engineer time (20%)

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
General Government	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Telephone	14,421	18,500	18,500	16,000		
Legal Publication	234	1,000	1,000	1,000		
Liability Insurance	101,636	224,000	224,000	267,400	43,400	19.4%
Service Contracts	-	23,200	23,200	1,300	(21,900)	-94.4%
Maintenance Other	3,534	-	-	40,200	40,200	#DIV/0!
Utility Charges	11,074	11,000	11,000	11,000		
Silver King Utilities	12,933	13,000	13,000	13,700		
Electrical Charges	49,712	52,000	52,000	52,000		
Professional Services	27,133	45,000	45,000	45,000		
Other	13,843	16,000	16,000	16,000		
Janitorial Supplies-Silvr King	-	500	500	-		
Facilities Maintenance-Slvr Kg	24,530	-	-	-		
Software	38,513	18,885	18,900	-	(18,900)	-100.0%
Computers	-	-	-	20,000	20,000	#DIV/0!
Property Taxes	-	-	30,000	-		
NFID-Assessment Payment	82,687	100,000	100,000	100,000		
Other Miscellaneous	-	-	-	-		
Contingencies	32,015	100,000	100,000	100,000		
Total General Government	412,265	623,085	653,100	683,600	30,500	4.7%

Significant variances:

Liability Insurance - moved \$20,000 from Council budget; allocated based on location; additional property

Service Contracts - moved LaserFiche annual support to Administration

Maintenance Other - see below

Software - moved SmartGov annual support to Community Development

Computer - computer/related replacement pool

Maintenance Other:

Facilities: Senior Center exterior doors	3,600
Facilities: Senior Center roof replacement	1,500
Facilities: Senior Center exterior lights	1,100
Facilities: Town Hall water heaters	1,000
Facilities: Fire Station #1 sink, faucet, eye wash	2,200
Facilities: Heritage Park concessions door lock set	1,800
Facilities: Heritage Park concessions toilets/urinals	800
Facilities: Heritage Park concessions lavatory counters/sinks	3,200
Facilities: Little League Park concessions toilets	5,000
Facilities: Town Hall exterior paint	12,000
Facilities: Silver King exterior paint	8,000
	<hr/>
	40,200

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Cemetery	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	3,663	10,625	10,600	-	(10,600)	-100.0%
Overtime	17	400	400	-		
Holiday Pay	160	200	200	-		
AZ Retirement Contributions	428	1,400	1,400	-		
FICA	288	875	900	-		
Worker's Comp	10	100	100	-		
Health, Accident/Life Insurance	927	1,350	1,300	-		
General Equipment Repair	150	400	400	200		
Maintenance Other	455	1,500	1,500	600		
Utility Charges	6,252	6,500	6,500	6,700		
Office Supplies	269	800	800	300		
Land Maintenance	707	1,400	1,400	1,200		
Total Cemetery	13,326	25,550	25,500	9,000	(16,500)	-64.7%

Significant variances:

Salary/related benefits - reallocation of Office Assistant position to other departments

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Economic Development	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Salaries and Wages	51,174	52,575	52,600	53,800		
Part-time Salaries	5,383	-	-	-		
Car Allowance	-	-	-	-		
AZ Retirement Contributions	5,701	5,860	5,900	6,300		
FICA	3,729	4,025	4,000	4,100		
Worker's Comp	115	120	100	100		
Health, Accident/Life Insurance	15,260	20,400	20,400	10,400		
Telephone	1,302	885	900	1,600		
Postage	12	375	400	400		
Reproduction/Printing	-	3,000	3,000	3,000		
Service Contracts	-	-	-	-		
General Equipment Repair	-	200	200	200		
Utility Charges	53	-	-	-		
Professional Services	73,157	75,000	75,000	85,000	10,000	13.3%
Office Supplies	11	1,250	1,200	500		
Operating Supplies	-	500	500	-		
Fuel - Oil	450	-	-	-		
Other	871	-	-	-		
Dues,Subscriptions,Membership	273	275	300	300		
Conference, Business Meetings	565	1,700	1,700	7,000		
Training and Development	1,104	-	-	-		
Community Promotion Expense	38,664	1,500	1,500	10,000	8,500	566.7%
Downtown Redevelopment	156	-	-	-		
Total Economic Development	197,980	167,665	167,700	182,700	15,000	8.9%

Significant variances:

Professional Services - Chamber of Commerce requested increase

Community Promotion Expense - increase marketing

General Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Transfers Out	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Operating Transfers Out	4,481,204	-	-	-		
Transfer to Capital Projects	-	-	3,967,700	-		
Transfer to Fleet Services	-	415,834	415,800	489,500		
Transfer to Grants	-	-	5,500	-		
Transfer to Facilities Services	-	300,474	300,500	308,900		
Total Transfers Out	4,481,204	716,308	4,689,500	798,400	(3,891,100)	-83.0%



CAPITAL PROJECTS FUNDS

Capital Projects Fund

Economic Development Capital Projects Fund

Capital Projects Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Taxes	\$ 853,304	\$ 1,100,000	\$ 1,458,000	\$ 1,509,000
Other Revenue/Sources	1,322,407	80,000	80,000	5,050,000
Transfers In	4,260,913	-	3,967,700	6,456,100
Total Revenue	6,436,624	1,180,000	5,505,700	13,015,100
Expenditures				
Purchased Services	216,631	949,100	320,400	1,988,700
Supplies	135,158	77,600	67,600	110,000
Capital Outlay	1,501,583	6,060,712	2,306,300	20,426,900
Transfers Out	361,422	359,663	359,800	652,000
Total Expenditures	2,214,794	7,447,075	3,054,100	23,177,600
Beginning Fund Balance	\$ 6,478,644	\$10,652,613	\$10,700,500	\$13,152,100
Revenue Over/Under				
Expenditures	4,221,830	(6,267,075)	2,451,600	(10,162,500)
Ending Fund Balance	\$10,700,474	\$ 4,385,538	\$13,152,100	\$ 2,989,600



Capital Projects Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
Taxes					\$ chg	% chg
City Sales Tax	853,304	1,100,000	1,458,000	1,509,000	51,000	3%
Total Taxes	853,304	1,100,000	1,458,000	1,509,000	51,000	3%
Other Revenue/Sources						
Investment Earnings	50,167	50,000	50,000	50,000	-	0%
Unrlzd Gain/Loss Investments	(97,880)	-	-	-	-	
Miscellaneous	120	-	-	-	-	
Debt Proceeds	1,370,000	30,000	30,000	5,000,000	4,970,000	16567%
Total Other Revenue/Sources	1,322,407	80,000	80,000	5,050,000	4,970,000	6213%
Transfers In						
From General Fund	4,000,000	-	3,967,700	-	(3,967,700)	-100%
From Construction Tax Fund	260,913	-	-	1,000,000	1,000,000	
From Food Tax Fund	-	-	-	2,100,000	2,100,000	
From Gen Govt Imp Fee Fund	-	-	-	1,219,700	1,219,700	
From Parks Impact Fee Fund	-	-	-	1,289,700	1,289,700	
From Library Impact Fee Fund	-	-	-	846,700	846,700	
Total Transfers In	4,260,913	-	3,967,700	6,456,100	2,488,400	63%
Total Revenue	6,436,624	1,180,000	5,505,700	13,015,100	7,509,400	136%

Capital Projects Fund Expenditures Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	2014-15 detail
Administration					
Repair and Maintenance	56,064	21,700	21,700	-	
Other	-	-	-	500,000	annexation set-aside
Total Administration	56,064	21,700	21,700	500,000	
Finance					
Professional Services	6,000	-	-	-	
Machinery and Equipment	20,932	-	-	20,000	modular workstations
Total Finance	26,932	-	-	20,000	
Community Development					
Professional Services	97,756	600,000	91,200	1,108,800	CLOMR/LOMR; incl. \$508,800 carryover
Total Community Development	97,756	600,000	91,200	1,108,800	
Police					
Repair and Maintenance	45,610	88,000	-	88,000	carryover
Other	6,277	-	-	-	
Professional Services	4,924	-	-	-	
Machinery and Equipment	29,509	-	-	-	
Computer/Software	-	-	-	30,600	Compstat dashboards
Vehicles	141,486	-	-	-	
Machinery and Equipment	-	50,000	20,500	29,500	carryover
Other Improvements	10,825	160,500	27,500	133,000	carryover
Other Improvements	382,008	-	-	-	
Total Police Services	620,639	298,500	48,000	281,100	
Fire/Emergency Medical Services					
Repair and Maintenance	-	6,000	-	6,000	carryover
Safety Equipment	56,901	-	-	-	
Safety Equipment	64,127	-	-	-	
Vehicles	559,201	-	-	-	
Machinery and Equipment	5,816	258,509	184,800	118,700	\$45,000 alerting system; plus \$73,700 carryover
Other Improvements	100,268	-	-	-	
Vehicles	199,329	1,151,553	1,175,400	-	
Total Fire/EMS Services	985,642	1,416,062	1,360,200	124,700	
Public Works					
Machinery and Equipment	-	30,000	-	30,000	carryover
Other Improvements	-	770,000	270,000	2,150,000	see below
Total Public Works	-	800,000	270,000	2,180,000	

Note: See Detail of Carryovers below

Capital Projects Fund Expenditures Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	2014-15 detail
Information Technology					
Other Supplies	-	67,600	67,600	-	
Computers/Printers	10,171	-	-	-	
Other Improvements	-	157,650	50,500	107,200	carryover
Computers/Software	-	-	-	15,000	fiber connection to new building
Total Information Tech	10,171	225,250	118,100	122,200	
Parks and Recreation					
Repair and Maintenance	-	24,000	24,000	-	
Repair and Maintenance	-	10,700	700	10,000	carryover
Buildings	-	106,000	6,000	-	
Machinery and Equipment	5,085	198,000	125,000	73,000	carryover
Other Improvements	14,624	300,000	-	650,000	\$150,000 softball field #3 lighting; carryover \$500,000 for Padilla Park
Land Acquisition	-	50,000	-	-	
Total Parks and Recreation	19,709	688,700	155,700	733,000	
Senior Center					
Repair and Maintenance	-	27,200	-	27,200	carryover
Total Senior Center	-	27,200	-	27,200	
Fleet Services					
Repair and Maintenance	-	100,000	-	100,000	carryover
Small Tools	-	10,000	-	10,000	carryover
Machinery and Equipment	-	66,500	-	66,500	carryover
Other Improvements	-	-	-	200,000	fueling facility
Fleet Replacement	-	-	-	500,000	see below
Total Fleet Services	-	176,500	-	876,500	
General Government					
Repair and Maintenance	-	71,500	22,800	48,700	carryover
Professional Services	-	-	160,000	100,000	cost of issuance
Facilities Maintenance	3,959	-	-	-	
Art	-	-	-	100,000	public art
Buildings	-	262,000	12,000	13,853,000	see below
Machinery and Equipment	-	-	-	100,000	capital FFE
Other Improvements	-	2,000,000	210,000	2,075,000	contingency plus \$75,000 carryover
Land Acquisition	-	500,000	224,600	275,400	carryover
Land Acquisition	32,500	-	-	-	
Total General Government	36,459	2,833,500	629,400	16,552,100	

Capital Projects Fund Expenditures Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	2014-15 detail
Transfers Out					
To General Fund	-	-	-	202,200	one-time small FFE
To Police Impact Fee Fund	1,759	-	-	-	
To Debt Service Fund	359,663	359,663	359,800	449,800	see debt service fund
Total Transfers Out	361,422	359,663	359,800	652,000	
Total Expenditures	2,214,794	7,447,075	3,054,100	23,177,600	

Public Works - Other Improvements:

- Main Street Extension (CIP T-13)	700,000
- Road repair and maintenance	500,000
- Main Street overlay	200,000
- Curb and sidewalk new/replace	250,000
- carryover (neighborhood lighting project)	500,000
	<u>2,150,000</u>

Fleet:

- Police vehicles (2 new)	98,000
- Public Works water truck (replacement)	125,000
- Vehicle for Fleet pool (new)	35,000
- Fleet replacements	242,000
	<u>500,000</u>

General Government - Buildings:

- Library/Aquatics/Recreation facilities	13,000,000
- ^ ^ project management	280,000
- Acquire Pinal County Federal Credit Union building	335,000
- ^ ^ building tenant improvements	60,000
- Fire Station #2 office/dorm windows	50,000
- Silver King Marketplace electrical re-wiring suites	100,000
- Finance cashier window modification	18,000
- Town Hall Admin counter security modification	10,000
	<u>13,853,000</u>

Capital Projects Fund Expenditure Carryovers	2013-14 Budget	2013-14 Projected	Carryover to 2014-15
Community Development: Territory Square CLOMR/LOMR (GG18)	600,000	91,200	508,800
Other: land acquisition	500,000	224,600	275,400
Police Station: drywells, grading/landscaping, stem wall, downspouts, sidewalk, rip rap,	88,000	-	88,000
Police Station: security camera	35,000	20,200	14,800
Police Substation: FFE	15,000	300	14,700
Police Station: parking lot	120,000	-	120,000
Police Station: building	30,000	21,500	8,500
Police Station: upgrade lobby,	10,500	6,000	4,500
Fire Station #1: bay floor patching	6,000	-	6,000
SCBAs	73,509	43,000	30,500
Fire: voice amplifiers and mics	35,000	-	35,000
Fire Station #2: FFE	15,000	6,800	8,200
PW: tractor	30,000	-	30,000
PW: neighborhood lighting	500,000	-	500,000
IT: wireless interconnection	157,650	50,500	107,200
Parks: 3 BBQ/5 water closets	4,500	-	4,500
Heritage Park: new roof	5,000	500	4,500
Heritage Park: concession area	1,200	200	1,000
Parks: scoreboards (POC07)	44,000	-	44,000
Parks: bunker rake	12,000	-	12,000
Parks: mower	9,000	-	9,000
Parks: ATV	8,000	-	8,000
Padilla Park construction	-	-	500,000
Senior Center: replace 2 HVAC	18,000	-	18,000
Senior Center: restroom repairs	9,200	-	9,200
Town Hall: facility maintenance	100,000	-	100,000
Fleet: 4 floor jacks	8,000	-	8,000
Fleet: 2 battery chargers	2,000	-	2,000
Fleet: A/C recovery, recycling,	12,000	-	12,000
Fleet: all-inclusive diagnostic	23,500	-	23,500
Fleet: heavy duty transmission	19,000	-	19,000
Fleet: coolant recovery system	5,500	-	5,500
Fleet: lift jack	6,500	-	6,500
Fire Station #1, Fitness Center,	56,500	22,800	33,700
Silver King Marketplace: recoat			
Town Hall: HVAC rebalancing	15,000	-	15,000
Brunekant Building: rehabilitation	-	210,000	75,000
Total Expenditures	7,447,075	3,054,100	2,662,000

Economic Development						
Capital Projects Fund						
Summary	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
					\$ chg	% chg
Other Revenue/Sources	\$ (2,206)	\$ 5,000	\$ 2,400	\$ 2,400	\$ -	0%
Transfers In	444,856	-	-	-	-	-
Total Revenue	442,650	5,000	2,400	2,400	-	0%
Expenditures						
Purchased Services	-	444,856	2,200	442,700	440,500	20023%
Total Expenditures	-	444,856	2,200	442,700	440,500	20023%
Beginning Fund Balance	\$ -	\$ 444,856	\$ 442,700	\$ 442,900		
Revenue Over/Under						
Expenditures	442,650	(439,856)	200	(440,300)		
Ending Fund Balance	\$ 442,650	\$ 5,000	\$ 442,900	\$ 2,600		

Economic Development						
Capital Projects Fund						
Revenue	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
Other Revenue/Sources						
					\$ chg	% chg
Investment Earnings	2,201	5,000	2,400	2,400	-	0%
Unrlzd Gain/Loss on Investments	(4,407)	-	-	-	-	-
Total Other Revenue/Sources	(2,206)	5,000	2,400	2,400	-	0%
Transfers In						
From General Fund	444,856	-	-	-	-	-
Total Transfers In	444,856	-	-	-	-	-
Total Revenue	442,650	5,000	2,400	2,400	-	0%

Economic Development						
Capital Projects Fund						
Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Professional Services	-	444,856	2,200	442,700	440,500	20023%
Total Expenditures	-	444,856	2,200	442,700		

Significant variances:

Professional Services - carryover

SPECIAL REVENUE FUNDS

Highway User Revenue Fund
Grants Fund
Streetlight Improvement Districts Funds
Development Impact Fee Funds
Other Special Revenue Funds



HIGHWAY USER REVENUE FUND

Highway User Revenue Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Intergovernmental	\$ 2,527,057	\$ 2,575,000	\$ 2,663,500	\$ 2,806,500
Other Revenue/Sources	14,340	17,000	37,000	37,000
Transfers In	3,046	9,750	9,900	9,900
Total Revenue	2,544,443	2,601,750	2,710,400	2,853,400
Expenditures				
Personal Services	1,130,941	1,272,500	1,272,500	1,178,700
Purchased Services	251,282	256,300	256,300	268,100
Supplies	208,996	423,400	423,400	84,000
Capital Outlay	231,081	4,525,000	149,300	6,725,700
Transfers Out	309,912	773,589	785,200	619,800
Total Expenditures	2,132,212	7,250,789	2,886,700	8,876,300
Beginning Fund Balance	\$ 6,130,762	\$ 5,626,009	\$ 6,543,000	\$ 6,366,700
Revenue Over/Under				
Expenditures	412,231	(4,649,039)	(176,300)	(6,022,900)
Ending Fund Balance	\$ 6,542,993	\$ 976,970	\$ 6,366,700	\$ 343,800
Fund Balance as Percent of Operating Expenditures	344%	38%	246%	16%



Highway User Revenue Fund Revenue	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
					\$ chg	% chg
Intergovernmental						
Highway Users Gas Tax	1,606,251	1,660,000	1,660,000	1,752,800	92,800	6%
Transportation Excise Tax	920,806	915,000	1,003,500	1,053,700	50,200	5%
Total Intergovernmental	2,527,057	2,575,000	2,663,500	2,806,500	143,000	5%
Other Revenue/Sources						
Investment Earnings	24,456	15,000	25,000	25,000	-	0%
Unrlzd Gain/Loss Investments	(62,315)	-	-	-	-	
Public Utility Fees	2,296	1,000	1,000	1,000	-	0%
Maintenance Revenue	15,470	-	10,000	10,000	-	0%
Miscellaneous Revenue	4,064	1,000	1,000	1,000	-	0%
Sale of Assets	369	-	-	-	-	
Proceeds from Loan	30,000	-	-	-	-	
Total Other Revenue/Sources	14,340	17,000	37,000	37,000	-	0%
Transfers In						
Transfer from SLIDS	-	9,750	9,900	9,900	-	0%
Transfer from Grants	3,046	-	-	-	-	
Total Transfers In	3,046	9,750	9,900	9,900	-	0%
Total Revenue	2,544,443	2,601,750	2,710,400	2,853,400	143,000	5%

Highway User Revenue Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	725,695	806,400	806,400	761,300	(45,100)	-5.6%
Overtime	21,432	15,000	15,000	17,400		
Holiday Pay	27,108	-	-	-		
AZ Retirement Contributions	85,912	95,700	95,700	91,200		
FICA	57,389	63,300	63,300	60,200		
Worker's Comp	40,168	39,700	39,700	40,800		
Health, Accident/Life Insurance	167,573	244,400	244,400	199,600		
Stand By	5,240	8,000	8,000	8,200		
Unemployment Tax	424	-	-	-		
Telephone	8,511	13,000	13,000	11,000		
Postage	285	400	400	300		
Reproduction/Printing	46	400	400	100		
Legal Publication	-	400	400	300		
Liability Insurance	52,471	-	-	51,800	51,800	#DIV/0!
Service Contracts	-	3,100	3,100	4,000		
Vehicle Repair & Maintenance	31,353	-	-	-		
Maintenance Other	23,232	18,900	18,900	19,200		
Utility Charges	5,577	8,000	8,000	5,900		
Traffic Control Operations	25,698	50,000	50,000	50,000		
Electrical Charges	82,103	100,000	100,000	87,000		
Professional Services	14,206	45,000	45,000	21,700		
Engineering & Architectural	-	5,000	5,000	5,000		
Financial Audit	5,400	6,000	6,000	6,000		
Rental/Lease Charges	-	1,000	1,000	1,000		
Dues,Subscriptions,Membership	430	900	900	900		
Conference, Business Meetings	-	1,000	1,000	700		
Training and Development	1,380	3,200	3,200	3,200		
Other Miscellaneous	590	-	-	-		
Office Supplies	3,854	6,600	6,600	4,100		
Operating Supplies	42,172	38,000	38,000	28,000		
Uniform Allowance	14,243	16,500	16,500	15,100		
Tires, Batteries, etc...	26,486	-	-	-		
Fuel - Oil	59,970	-	-	-		
Books	193	800	800	800		
Small Tools	5,675	7,000	7,000	7,000		
Safety Equipment	4,215	9,500	9,500	6,000		
Training Materials	-	2,000	2,000	2,000		
Other	68	-	-	-		
Facilities Maintenance	4,113	-	-	-		
Land Maintenance	3,800	6,000	6,000	4,000		
Sidewalk Repair/Maintenance	2,132	20,000	20,000	-	(20,000)	-100.0%
Street Lighting Repair	16,483	12,000	12,000	12,000		
Street Repair & Maintenance	24,182	300,000	300,000	-	(300,000)	-100.0%
Software	1,213	3,000	3,000	3,000		
Computers/Printers	197	2,000	2,000	2,000		

Highway User Revenue Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs. 13/14 Projected	
	Actual	Budget	Projected	Budget	\$ chg	% chg
Florence Gardens Street Impr	-	40,000	-	40,000		
Adamsville (Main to Central)	-	1,600,000	-	-		
SH79B/SH287 Intersection Impr	-	250,000	46,400	603,600		
Diversion Dam Road Impr	147,589	1,575,000	24,600	2,125,400		
Streets Signalization	-	150,000	12,900	412,100		
Felix Road 1/2 Road Impr	-	450,000	-	225,000		
Pinal St Drainage (Butte to First)	-	125,000	-	650,000		
Hunt Highway Overlay	-	110,000	65,400	44,600		
East Butte Microseal	-	175,000	-	175,000		
Hunt Hwy Intersection Impr (Town limit to CFD)	-	-	-	355,000		
Florence Heights Impr (Main to SR79)	-	-	-	1,900,000		
Stormwater Master Plan	-	25,000	-	125,000		
Stormwater Utility Impr	-	-	-	45,000		
Machinery and Equipment	83,492	25,000	-	25,000		
Operating Transfers Out	-	-	-	-		
To General Fund	309,912	486,300	486,300	392,500		
To Fleet Maintenance Fund	-	117,400	117,400	166,000		
To Facility Maintenance Fund	-	35,689	35,700	36,700		
To Grants Fund	-	134,200	145,800	24,600		
Total Expenditures	2,132,212	7,250,789	2,886,700	8,876,300	3,698,900	128.1%

Significant variances:

Salary/related benefits - reallocation of Town Engineer, Shop Maintenance Worker

Liability Insurance - allocated as transfer in 2013/2014

Sidewalk Repair and Maintenance - in Capital Projects Fund (\$150,000 for new/replacement)

Street Repair and Maintenance - in Capital Projects Fund (\$500,000)

Carryovers - \$2,290,700 carried over from 2013-14 budget





GRANTS FUND

High Intensity Drug Trafficking Area Grant
State Special Projects Grants
Community Development Block Grants
Staffing for Adequate Fire and Emergency Response Grant
Governor's Office of Highway Safety Grants
Gaming Grants
Arizona Department of Homeland Security Grants
U.S. Department of Justice Grants
Certified Local Government Grants
Local Transportation Assistance Fund II Grants
Library State Grants-in-Aid
Arizona Department of Transportation Main Street Streetscape Grant
Maricopa Association of Governments Grants
Other Grants

Grants Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
HIDTA Grants	\$ 92,863	\$ -	\$ 149,600	\$ 19,000
SSP Grants	19,165	701,370	310,600	-
CDBG Grants	355,056	-	-	226,300
SAFER Grant	-	-	84,300	173,100
GOHS Grants	8,380	104,069	55,300	-
Gaming Grants	111,163	145,017	-	-
AZ DOHS Grants	-	20,100	125,500	-
DOJ Grants	-	-	2,900	-
CLG Grants	1,800	10,000	10,000	-
Library SGIA Grants	-	1,770	1,800	1,800
ADOT Streetscape Grant	-	460,524	116,600	430,100
MAG Grants	-	-	-	188,300
Other Grants	-	-	-	2,500,000
Total Revenue	588,427	1,442,850	856,600	3,538,600
Expenditures				
HIDTA Grants	92,863	-	149,600	19,000
SSP Grants	19,165	701,370	310,600	-
CDBG Grants	360,286	-	-	226,300
SAFER Grant	-	-	84,300	173,100
GOHS Grants	5,934	104,069	55,300	-
Gaming Grants	63,653	168,698	47,600	-
AZ DOHS Grants	-	20,100	125,500	-
DOJ Grants	-	-	2,900	-
CLG Grants	1,800	10,000	10,000	-
LTAF II Grants	-	39,681	39,700	-
Library SGIA Grant	-	1,770	3,500	1,800
ADOT Streetscape Grant	-	460,524	116,600	430,100
MAG Grant	-	-	-	188,300
Other Grants	-	-	-	2,500,000
Total Expenditures	543,701	1,506,212	945,600	3,538,600
Beginning Fund Balance	\$ 42,465	\$ 65,018	\$ 89,000	\$ -
Revenue Over/Under				
Expenditures	44,726	(63,362)	(89,000)	-
Ending Fund Balance	\$ 87,191	\$ 1,656	\$ -	\$ -

High Intensity Drug Trafficking					
Area Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected

Revenue					<u>\$ chg</u>	<u>% chg</u>
Other Federal Grants	\$ 92,863	\$ -	\$ 149,600	\$ 19,000	\$ (130,600)	-87%
Total Revenue	92,863	-	149,600	19,000	(130,600)	-87%

Expenditures						
Salaries and Wages	49,186	-	-	-	-	
Overtime	15,917	-	-	-	-	
Holiday Pay	1,928	-	-	-	-	
AZ Retirement Contributions	-	-	-	-	-	
Public Safety Retirement	9,294	-	-	-	-	
FICA - Employer's Portion	5,123	-	-	-	-	
Worker's Compensation	2,779	-	-	-	-	
Health, Accident & Life Insura	8,636	-	-	-	-	
Salaries and Wages	-	-	87,600	-	(87,600)	-100%
Overtime	-	-	30,400	17,200	(13,200)	-43%
Public Safety Retirement	-	-	8,800	-	(8,800)	-100%
FICA - Employer's Portion	-	-	5,200	1,300	(3,900)	-75%
Worker's Compensation	-	-	2,100	500	(1,600)	-76%
Health, Accident & Life Insura	-	-	15,500	-	(15,500)	-100%
Total Expenditures	92,863	-	149,600	19,000	(130,600)	-87%

Beginning Balances	\$ -	\$ -	\$ -	\$ -		
Revenue Over/Under						
Expenditures	-	-	-	-		
Ending Balances	\$ -	\$ -	\$ -	\$ -		



State Special Projects Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue					<u>\$ chg</u>	<u>% chg</u>
Other Federal Grants	\$ 19,165	\$ 582,560	\$ 280,900	\$ -	\$ (280,900)	-100%
Operating Transfers In	-	118,810	29,700	-	(29,700)	-100%
Total Revenue	19,165	701,370	310,600	-	(310,600)	-100%
Expenditures						
Legal Publication	123	-	100	-	(100)	-100%
Professional Services	6,000	-	5,000	-	(5,000)	-100%
Training & Development	10	-	300	-	(300)	-100%
Improvements Other Than Bldgs	9,094	384,676	302,000	-	(302,000)	-100%
Transfer to General Fund	398	17,187	3,200	-	(3,200)	-100%
Transfer to HURF	3,046	-	-	-	-	
Legal Publication	494	-	-	-	-	
Improvements Other Than Bldgs	-	262,507	-	-	-	
Operating Transfers Out	-	37,000	-	-	-	
Total Expenditures	19,165	701,370	310,600	-	(310,600)	-100%
Beginning Balances	\$ -	\$ -	\$ -	\$ -		
Revenue Over/Under						
Expenditures	-	-	-	-		
Ending Balances	\$ -	\$ -	\$ -	\$ -		

Community Development					
Block Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					
					\$ chg % chg
Federal Grants	\$ 263,086	\$ -	\$ -	\$ 226,300	\$ 226,300
Transfer from General Fund	34,852	-	-	-	-
Transfer from Water Utility Fund	57,118	-	-	-	-
Total Revenue	355,056	-	-	226,300	226,300
Expenditures					
Professional Services	4,819	-	-	-	-
Transfer to Water Utility Fund	348,515	-	-	-	-
Transfer to General Fund	6,952	-	-	-	-
Housing Rehabilitation	-	-	-	226,300	226,300
Total Expenditures	360,286	-	-	226,300	226,300
Beginning Balances	\$ 5,230	\$ -	\$ -	\$ -	
Revenue Over/Under					
Expenditures	(5,230)	-	-	-	-
Ending Balances	\$ -	\$ -	\$ -	\$ -	

Staffing for Adequate Fire and Emergency Response Grant						
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue					\$ chg	% chg
Other Federal Grants	\$ -	\$ -	\$ 84,300	\$ 173,100	\$ 88,800	105%
Total Revenue	-	-	84,300	173,100	88,800	105%
Expenditures						
Salaries and Wages	-	-	18,300	37,400	19,100	104%
Overtime	-	-	1,400	2,900	1,500	107%
Holiday Pay	-	-	600	1,200	600	100%
Public Safety Retirement	-	-	2,300	4,700	2,400	104%
FICA	-	-	300	600	300	100%
Worker's Comp	-	-	700	1,500	800	114%
Health, Accident & Life Insurance	-	-	6,200	12,900	6,700	108%
Salaries and Wages	-	-	36,500	74,900	38,400	105%
Overtime	-	-	2,900	5,900	3,000	103%
Holiday Pay	-	-	1,200	2,400	1,200	100%
Public Safety Retirement	-	-	4,600	9,400	4,800	104%
FICA	-	-	600	1,200	600	100%
Worker's Comp	-	-	1,500	3,100	1,600	107%
Health, Accident/Life Insurance	-	-	7,200	15,000	7,800	108%
Total Expenditures	-	-	84,300	173,100	88,800	105%
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenue Over/Under						
Expenditures	-	-	-	-	-	
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	

Governor's Office of Highway						
Safety Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue					<u>\$ chg</u>	<u>% chg</u>
Other Federal Grants	\$ -	\$ 104,069	\$ 55,300	\$ -	\$ (55,300)	-100%
Other State Grants	8,380	-	-	-	-	-
Total Revenue	8,380	104,069	55,300	-	(55,300)	-100%
Expenditures						
Overtime	2,020	-	2,000	-	(2,000)	-100%
Public Safety Retirement	243	-	300	-	(300)	-100%
FICA - Employer's Portion	131	-	200	-	(200)	-100%
Workmans Compensation	56	-	100	-	(100)	-100%
Overtime	2,785	8,500	4,600	-	(4,600)	-100%
Public Safety Retirement	384	-	-	-	-	-
FICA - Employer's Portion	210	-	-	-	-	-
Workmans Compensation	105	-	-	-	-	-
Other Safety Equipment	-	1,500	-	-	-	-
Salaries and Wages	-	25,000	-	-	-	-
Overtime	-	10,000	8,000	-	(8,000)	-100%
Other Safety Equipment	-	3,000	33,600	-	(33,600)	-100%
Vehicles	-	56,069	-	-	-	-
Overtime	-	-	4,000	-	(4,000)	-100%
Other Safety Equipment	-	-	2,500	-	(2,500)	-100%
Total Expenditures	5,934	104,069	55,300	-	(55,300)	-100%
Beginning Balances	\$ (2,446)	\$ -	\$ -	\$ -		
Revenue Over/Under						
Expenditures	2,446	-	-	-		
Ending Balances	\$ -	\$ -	\$ -	\$ -		

Gaming Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.		
Detail	Actual	Budget	Projected	Budget	13/14 Projected		
Revenue						<u>\$ chg</u>	<u>% chg</u>
GRIC Grant Revenue	\$ 63,802	\$ -	\$ -	\$ -	\$ -		
Other Fed'l (T.O)-Am Legion #9	47,361	-	-	-	-		
Other Federal Grants	-	145,017	-	-	-		
Total Revenue	111,163	145,017	-	-	-		
Expenditures							
Other Equipment	-	-	200	-	(200)	-100%	
Other Equipment	-	-	47,400	-	(47,400)	-100%	
Improvements other than Bldgs	-	23,680	-	-	-		
Other Equipment	63,653	-	-	-	-		
Other Equipment	-	145,018	-	-	-		
Total Expenditures	63,653	168,698	47,600	-	(47,600)	-100%	
Beginning Balances	\$ -	\$ 23,681	\$ 47,600	\$ -			
Revenue Over/Under							
Expenditures	47,510	(23,681)	(47,600)	-			
Ending Balances	\$ 47,510	\$ -	\$ -	\$ -			



Arizona Department of Homeland Security Grants Detail		2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue						\$ chg	% chg
Federal Grant Revenue	\$	-	\$ 20,100	\$ 125,500	\$	-	\$ (125,500) -100%
Total Revenue		-	20,100	125,500	-		(125,500) -100%
Expenditures							
Overtime		-	-	75,000	-		(75,000) -100%
Mileage/Fuel		-	-	9,000	-		(9,000) -100%
Safety Equipment		-	20,100	41,500	-		(41,500) -100%
Total Expenditures		-	20,100	125,500	-		(125,500) -100%
Beginning Balances	\$	-	\$ -	\$ -	\$	-	
Revenue Over/Under							
Expenditures		-	-	-	-		
Ending Balances	\$	-	\$ -	\$ -	\$	-	

U.S. Department of Justice					
Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					\$ chg % chg
Federal Grant Revenue	\$ -	\$ -	\$ 2,900	\$ -	(2,900) -100%
Total Revenue	-	-	2,900	-	(2,900) -100%
Expenditures					
Safety Equipment	-	-	2,900	-	(2,900) -100%
Total Expenditures	-	-	2,900	-	(2,900) -100%
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Revenue Over/Under					
Expenditures	-	-	-	-	
Ending Balances	\$ -	\$ -	\$ -	\$ -	

Certified Local Government					
Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					<u>\$ chg</u> <u>% chg</u>
Other Federal Grants	\$ 304	\$ 5,000	\$ 5,000	\$ -	\$ (5,000) -100%
Transfer from General Fund	1,496	5,000	5,000	-	(5,000) -100%
Total Revenue	1,800	10,000	10,000	-	(10,000) -100%
Expenditures					
Conference, Business Meetings	1,800	-	-	-	-
Professional Services	-	10,000	10,000	-	(10,000) -100%
Total Expenditures	1,800	10,000	10,000	-	(10,000) -100%
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Revenue Over/Under					
Expenditures	-	-	-	-	
Ending Balances	\$ -	\$ -	\$ -	\$ -	

Local Transportation Assistance Fund II Grant					
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Expenditures					<u>\$ chg</u> <u>% chg</u>
Transfers Out	\$ -	\$ 39,681	\$ 39,700	\$ -	\$ (39,700) -100%
Total Expenditures	-	39,681	39,700	-	(39,700) -100%
Beginning Balance	\$ 39,681	\$ 39,681	\$ 39,700	\$ -	
Revenue Over/Under Expenditures	-	(39,681)	(39,700)	-	
Ending Balance	\$ 39,681	\$ -	\$ -	\$ -	

Library State Grants-in-Aid Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue					<u>\$ chg</u>	<u>% chg</u>
State Grants-in-Aid	\$ -	\$ 1,770	\$ 1,800	\$ 1,800	\$ -	0%
Total Revenue	-	1,770	1,800	1,800	-	0%
Expenditures						
Other Miscellaneous	-	1,770	3,500	1,800	(1,700)	-49%
Total Expenditures	-	1,770	3,500	1,800	(1,700)	-49%
Beginning Balance	\$ -	\$ 1,656	\$ 1,700	\$ -		
Revenue Over/Under						
Expenditures	-	-	(1,700)	-		
Ending Balance	\$ -	\$ 1,656	\$ -	\$ -		

Arizona Department of Transportation Main Street Streetscape Grant						
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue					\$ chg	% chg
Other Federal Grants	\$ -	\$ 405,495	\$ -	\$ 405,500	\$ 405,500	
Operating Transfers In	-	55,029	116,600	24,600	(92,000)	-79%
Total Revenue	-	460,524	116,600	430,100	313,500	269%
Expenditures						
Improvements Other Than Bldgs	-	460,524	116,600	430,100	313,500	269%
Total Expenditures	-	460,524	116,600	430,100	313,500	269%
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Revenue Over/Under						
Expenditures	-	-	-	-		
Ending Balance	\$ -	\$ -	\$ -	\$ -		

Maricopa Association of Governments Grant					
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Revenue					<u>\$ chg</u> <u>% chg</u>
Other Federal Grants	\$ -	\$ -	\$ -	\$ 188,300	\$ 188,300
Total Revenue	-	-	-	188,300	188,300
Expenditures					
Vehicles	-	-	-	188,300	188,300
Total Expenditures	-	-	-	188,300	188,300
Beginning Balance	\$ -	\$ -	\$ -	\$ -	
Revenue Over/Under					
Expenditures	-	-	-	-	
Ending Balance	\$ -	\$ -	\$ -	\$ -	

Other Grants	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue					<u>\$ chg</u>	<u>% chg</u>
Other Grants	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	
Total Revenue	-	-	-	2,500,000	2,500,000	
Expenditures						
Other Grant Expenditures	-	-	-	2,500,000	2,500,000	
Total Expenditures	-	-	-	2,500,000	2,500,000	
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Revenue Over/Under						
Expenditures	-	-	-	-	-	
Ending Balance	\$ -	\$ -	\$ -	\$ -		

STREETLIGHT IMPROVEMENT DISTRICT FUNDS

SLID #1 Fund

SLID #2 Fund

SLID #3 Fund

Streetlight Improvement				
District #1	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Property Taxes	\$ (4,271)	\$ -	\$ -	\$ -
Investment Earnings	(2,191)	500	500	1,500
Total Revenue	(6,462)	500	500	1,500
Expenditures				
Purchased Services	20,107	20,000	20,000	21,800
Transfers Out	-	6,500	6,600	6,600
Total Expenditures	20,107	26,500	26,600	28,400
Beginning Fund Balance	\$ 315,464	\$ 289,723	\$ 288,900	\$ 262,800
Revenue Over/Under				
Expenditures	(26,569)	(26,000)	(26,100)	(26,900)
Ending Fund Balance	\$ 288,895	\$ 263,723	\$ 262,800	\$ 235,900

Streetlight Improvement						
District #1	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Taxes					<u>\$ chg</u>	<u>% chg</u>
Property Taxes-O & M	(4,271)	-	-	-	-	
Total Taxes	(4,271)	-	-	-	-	
Other Revenue/Sources						
Investment Earnings	726	500	1,500	1,500	-	0%
Unrlzd Gain/Loss Investments	(2,917)	-	-	-	-	
Total Other Revenue/Sources	(2,191)	500	1,500	1,500	-	0%
Total Revenue	(6,462)	500	1,500	1,500	-	0%
Expenditures						
Electrical Charges	20,107	20,000	23,000	21,800	(1,200)	-5%
Transfer to General Fund	-	3,250	3,300	3,300	0	0%
Transfer to HURF	-	3,250	3,300	3,300	0	0%
Total Expenditures	20,107	26,500	29,600	28,400	(1,200)	-4%

Streetlight Improvement							
District #2	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.		
Summary	Actual	Budget	Projected	Budget	13/14 Projected		
Revenue						<u>\$ chg</u>	<u>% chg</u>
Property Taxes	\$ 1,013	\$ -	\$ -	\$ -	\$ -		
Other Revenue/Sources	(2,248)	500	2,000	2,000	-		0%
Total Revenue	(1,235)	500	2,000	2,000	-		0%
Expenditures						<u>\$ chg</u>	<u>% chg</u>
Purchased Services	19,796	20,000	20,000	21,000	1,000		5%
Transfers Out	-	6,500	6,600	6,600	-		0%
Total Expenditures	19,796	26,500	26,600	27,600	1,000		4%
Beginning Fund Balance	\$ 386,700	\$ 362,008	\$ 365,700	\$ 341,100			
Revenue Over/Under							
Expenditures	(21,031)	(26,000)	(24,600)	(25,600)			
Ending Fund Balance	\$ 365,669	\$ 336,008	\$ 341,100	\$ 315,500			

Streetlight Improvement							
District #2	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.		
Detail	Actual	Budget	Projected	Budget	13/14 Projected		
Revenue						<u>\$ chg</u>	<u>% chg</u>
Taxes							
Property Taxes- O & M	1,013	-	-	-	-		
Total Taxes	1,013	-	-	-	-		
Other Revenue/Sources							
Investment Earnings	1,414	500	2,000	2,000	-		0%
Unrlzd Gain/Loss Investments	(3,662)	-	-	-	-		
Total Other Revenue/Sources	(2,248)	500	2,000	2,000	-		0%
Total Revenue	(1,235)	500	2,000	2,000	-		0%
Expenditures							
Electrical Charges	19,796	20,000	20,000	21,000	1,000		5%
Transfer to General Fund	-	3,250	3,300	3,300	-		0%
Transfer to HURF	-	3,250	3,300	3,300	-		0%
Total Expenditures	19,796	26,500	26,600	27,600	1,000		4%

Streetlight Improvement				
District #3	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget

Revenue

Taxes	\$ 741	\$ -	\$ -	\$ -
Other Revenue/Sources	(1,011)	250	900	900
Total Revenue	(270)	250	900	900

Expenditures

Purchased Services	9,372	10,000	10,000	10,500
Transfers Out	-	6,500	6,600	6,600
Total Expenditures	9,372	16,500	16,600	17,100

Beginning Fund Balance	\$ 180,182	\$ 165,078	\$ 170,600	\$ 154,900
Revenue Over/Under				
Expenditures	(9,642)	(16,250)	(15,700)	(16,200)
Ending Fund Balance	\$ 170,540	\$ 148,828	\$ 154,900	\$ 138,700

Streetlight Improvement					
District #3	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected

Revenue

Taxes					<u>\$ chg</u>	<u>% chg</u>
Property Taxes	741	-	-	-	-	
Total Taxes	741	-	-	-	-	

Other Revenue/Sources

Investment Earnings	665	250	900	900	-	0%
Unrlzd Gain/Loss Investments	(1,676)	-	-	-	-	
Total Other Revenue/Sources	(1,011)	250	900	900	-	0%

Total Revenue	(270)	250	900	900	-	0%
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Expenditures

Electrical Charges	9,372	10,000	10,000	10,500	500	5%
Transfer to General Fund	-	3,250	3,300	3,300	-	0%
Transfer to HURF	-	3,250	3,300	3,300	-	0%
Total Expenditures	9,372	16,500	16,600	17,100	500	3%

DEVELOPMENT IMPACT FEE FUNDS

Sanitation DIF Fund
Transportation DIF Fund
General Government DIF Fund
Police DIF Fund
Fire/Emergency Medical Services DIF Fund
Parks DIF Fund
Library DIF Fund
Water Utility DIF Fund
Sewer Utility DIF Fund
North Florence Water Utility DIF Fund
North Florence Sewer Utility DIF Fund

Sanitation Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Investment Earnings	\$ (271)	\$ -	\$ 200	\$ -
Total Revenue	(271)	-	200	-
Expenditures				
Purchased Services	2,037	-	-	-
Capital Outlay	-	43,675	43,700	-
Total Expenditures	2,037	43,675	43,700	-
Beginning Fund Balance	\$ 47,625	\$ 43,675	\$ 45,400	\$ 1,900
Revenue Over/Under				
Expenditures	(2,308)	(43,675)	(43,500)	-
Ending Fund Balance	\$ 45,317	\$ -	\$ 1,900	\$ 1,900

Sanitation Development					
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					
Other Revenue/Sources					<u>\$ chg</u> <u>% chg</u>
Interest Earning	163	-	200	-	(200) -100%
Unrlzd Gain/Loss Investments	(434)	-	-	-	-
Total Other Revenue/Sources	(271)	-	200	-	(200) -100%
Total Revenue	(271)	-	200	-	(200) -100%
Expenditures					
Legal Publication	8	-	-	-	-
Professional Services	2,029	-	-	-	-
Improvements Other Than Bldgs	-	43,675	43,700	-	(43,700) -100%
Total Expenditures	2,037	43,675	43,700	-	(43,700) -100%

Transportation Development Impact Fee Fund				
Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Development Impact Fee	\$ 119,838	\$ 268,403	\$ 92,600	\$ 96,200
Investment Earnings	(3,756)	1,000	3,800	-
Total Revenue	116,082	269,403	96,400	96,200
Expenditures				
Purchased Services	2,037	846,747	764,400	-
Total Expenditures	2,037	846,747	764,400	-
Beginning Fund Balance	\$ 553,921	\$ 644,119	\$ 668,000	\$ -
Revenue Over/Under				
Expenditures	114,045	(577,344)	(668,000)	96,200
Ending Fund Balance	\$ 667,966	\$ 66,775	\$ -	\$ 96,200

Transportation Development Impact Fee Fund						
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue						
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Development Fees	119,838	268,403	92,600	96,200	3,600	4%
Total Charges for Services	119,838	268,403	92,600	96,200	3,600	4%
Other Revenue/Sources						
Investment Earnings	2,637	1,000	3,800	-	(3,800)	-100%
Unrlzd Gain/Loss Investments	(6,393)	-	-	-	-	
Total Other Revenue/Sources	(3,756)	1,000	3,800	-	(3,800)	-100%
Total Revenue	116,082	269,403	96,400	96,200	(200)	0%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	2,029	846,747	764,400	-	(764,400)	-100%
Total Expenditures	2,037	846,747	764,400	-	(764,400)	-100%

General Government				
Development Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Investment Earnings	\$ (7,950)	\$ 2,000	\$ 6,400	\$ 6,400
Transfers In	-	-	-	-
Total Revenue	(7,950)	2,000	6,400	6,400
Expenditures				
Purchased Services	2,037	-	-	-
Transfers Out	243,564	-	-	1,219,700
Total Expenditures	245,601	-	-	1,219,700
Beginning Fund Balance	\$ 1,460,547	\$ 1,211,952	\$ 1,207,000	\$ 1,213,400
Revenue Over/Under				
Expenditures	(253,551)	2,000	6,400	(1,213,300)
Ending Fund Balance	\$ 1,206,996	\$ 1,213,952	\$ 1,213,400	\$ 100

General Government					
Development Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					
Other Revenue/Sources					<u>\$ chg</u> <u>% chg</u>
Investment Earnings	4,029	2,000	6,400	6,400	- 0%
Unrlzd Gain/Loss Investments	(11,979)	-	-	-	- -
Total Other Revenue/Sources	(7,950)	2,000	6,400	6,400	- 0%
Total Revenue	(7,950)	2,000	6,400	6,400	- 0%
Expenditures					
Legal Publication	8	-	-	-	-
Professional Services	2,029	-	-	-	-
Transfer to Police Impact Fees	243,564	-	-	-	-
Transfer to Capital Projects	-	-	-	1,219,700	1,219,700
Total Expenditures	245,601	-	-	1,219,700	1,219,700
<i>Significant variances:</i>					
Transfer - to assist with funding for Library/Aquatics/Recreation facilities project					

Police Services Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Development Impact Fee	\$ 161,320	\$ 146,798	\$ 109,400	\$ 91,100
Investment Earnings	(3,191)	100	1,800	1,800
Transfers In	245,323	-	-	-
Total Revenue	403,452	146,898	111,200	92,900
Expenditures				
Purchased Services	5,099	-	300	-
Capital Outlay	181,787	127,300	127,300	-
Transfers Out	-	149,078	149,100	-
Total Expenditures	186,886	276,378	276,700	-
Beginning Fund Balance	\$ 137,541	\$ 447,729	\$ 354,100	\$ 188,600
Revenue Over/Under				
Expenditures	216,566	(129,480)	(165,500)	92,900
Ending Fund Balance	\$ 354,107	\$ 318,249	\$ 188,600	\$ 281,500

Police Services Development						
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Charges for Services					\$ chg	% chg
Development Fees	161,320	146,798	109,400	91,100	(18,300)	-17%
Total Charges for Services	161,320	146,798	109,400	91,100	(18,300)	-17%
Other Revenue/Sources						
Investment Earnings	99	100	1,800	1,800	-	0%
Unrlzd Gain/Loss Investments	(3,290)			-	-	
Total Other Revenue/Sources	(3,191)	100	1,800	1,800	-	0%
Transfers In						
Trnsfr from Gen Govt Impact Fee	243,564	-	-	-	-	
Transfer from Capital Projects	1,759	-	-	-	-	
Total Transfers In	245,323	-	-	-	-	
Total Revenue	403,452	146,898	111,200	92,900	(18,300)	-16%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	5,091	-	300	-	(300)	-100%
Building Remodel/Acquisition	174,283	-	-	-	-	
Other Equipment	7,504	127,300	127,300	-	(127,300)	-100%
Operating Transfers Out	-	149,078	149,100	-	(149,100)	-100%
Total Expenditures	186,886	276,378	276,700	-	(276,700)	-100%

Fire/Emergency Medical Services Development Impact Fee Fund					
Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Revenue					\$ chg % chg
Development Impact Fee	\$ 184,190	\$ 199,778	\$ 121,400	\$ 91,100	\$ (30,300) -25%
Investment Earnings	(10,758)	2,000	4,000	4,000	- 0%
Transfers In	-	1,444,827	1,444,900	-	(1,444,900) -100%
Total Revenue	173,432	1,646,605	1,570,300	95,100	(1,475,200) -94%
Expenditures					\$ chg % chg
Purchased Services	2,037	-	300	-	(300) -100%
Capital Outlay	87,990	3,019,244	3,019,300	-	(3,019,300) -100%
Total Expenditures	90,027	3,019,244	3,019,600	-	(3,019,600) -100%
Beginning Fund Balance	\$ 1,706,526	\$ 1,761,633	\$ 1,790,000	\$ 340,700	
Revenue Over/Under					
Expenditures	83,405	(1,372,639)	(1,449,300)	95,100	
Ending Fund Balance	\$ 1,789,931	\$ 388,994	\$ 340,700	\$ 435,800	

Fire/Emergency Medical Services Development Impact Fee Fund						
Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue						
Charges for Services					\$ chg	% chg
Development Fees	184,190	199,778	121,400	91,100	(30,300)	-25%
Total Charges for Services	184,190	199,778	121,400	91,100	(30,300)	-25%
Other Revenue/Sources						
Investment Earnings	7,055	2,000	4,000	4,000	-	0%
Unrlzd Gain/Loss Investments	(17,813)	-	-	-	-	
Total Other Revenue/Sources	(10,758)	2,000	4,000	4,000	-	0%
Transfers In						
Operating Transfers In	-	1,444,827	1,444,900	-	(1,444,900)	-100%
Total Transfers In	-	1,444,827	1,444,900	-	(1,444,900)	-100%
Total Revenue	173,432	1,646,605	1,570,300	95,100	(1,475,200)	-94%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	2,029	-	300	-	(300)	-100%
Building Remodel/Acquisition	87,990	3,019,244	3,019,300	-	(3,019,300)	-100%
Total Expenditures	90,027	3,019,244	3,019,600	-	(3,019,600)	-100%

Parks Services Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Development Impact Fee	\$ 151,977	\$ 227,960	\$ 58,000	\$ 5,700
Investment Earnings	(7,041)	2,000	6,700	6,700
Total Revenue	144,936	229,960	64,700	12,400
Expenditures				
Purchased Services	2,037	-	300	-
Capital Outlay	-	1,181,677	-	-
Transfers Out	-	-	-	1,289,700
Total Expenditures	2,037	1,181,677	300	1,289,700
Beginning Fund Balance	\$ 1,070,051	\$ 1,198,948	\$ 1,213,000	\$ 1,277,400
Revenue Over/Under				
Expenditures	142,899	(951,717)	64,400	(1,277,300)
Ending Fund Balance	\$ 1,212,950	\$ 247,231	\$ 1,277,400	\$ 100

Parks Services Development						
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Development Fees	151,977	227,960	58,000	5,700	(52,300)	-90%
Total Charges for Services	151,977	227,960	58,000	5,700	(52,300)	-90%
Other Revenue/Sources						
Investment Earnings	4,814	2,000	6,700	6,700	-	0%
Unrlzd Gain/Loss Investments	(11,855)	-	-	-	-	
Total Other Revenue/Sources	(7,041)	2,000	6,700	6,700	-	0%
Total Revenue	144,936	229,960	64,700	12,400	(52,300)	-81%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	2,029	-	300	-	(300)	-100%
Building Remodel/Acquisition	-	1,181,677	-	-	-	
Transfer to Capital Projects	-	-	-	1,289,700	1,289,700	
Total Expenditures	2,037	1,181,677	300	1,289,700	1,289,400	429800%

Significant variances:

Transfer - to assist with funding for Library/Aquatics/Recreation facilities project

Library Services Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Development Impact Fee	\$ (841)	\$ 20,806	\$ 17,000	\$ 30,500
Investment Earnings	(4,847)	1,000	4,200	4,200
Total Revenue	(5,688)	21,806	21,200	34,700
Expenditures				
Purchased Services	2,037	500,000	300	-
Transfers Out	-	-	-	846,700
Total Expenditures	2,037	500,000	300	846,700
Beginning Fund Balance	\$ 798,903	\$ 794,246	\$ 791,200	\$ 812,100
Revenue Over/Under				
Expenditures	(7,725)	(478,194)	20,900	(812,000)
Ending Fund Balance	\$ 791,178	\$ 316,052	\$ 812,100	\$ 100

Library Services Development						
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Development Fees	(841)	20,806	17,000	30,500	13,500	79%
Total Charges for Services	(841)	20,806	17,000	30,500	13,500	79%
Other Revenue/Sources						
Investment Earnings	2,973	1,000	4,200	4,200	-	0%
Unrlzd Gain/Loss Investments	(7,820)			-	-	
Total Other Revenue/Sources	(4,847)	1,000	4,200	4,200	-	0%
Total Revenue	(5,688)	21,806	21,200	34,700	13,500	64%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	2,029	500,000	300	-	(300)	-100%
Building Remodel/Acquisition	-	-	-	-	-	
Transfer to Capital Projects	-	-	-	846,700	846,700	
Total Expenditures	2,037	500,000	300	846,700	846,400	282133%

Significant variances:

Transfer - to assist with funding for Library/Aquatics/Recreation facilities project



Water Utility Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Development Impact Fee	\$ 12,766	\$ 7,920	\$ -	\$ -
Investment Earnings	(620)	-	400	400
Total Revenue	12,146	7,920	400	400
Expenditures				
Purchased Services	2,037	-	-	-
Total Expenditures	2,037	-	-	-
Beginning Fund Balance	\$ 100,094	\$ 1,194	\$ 110,200	\$ 110,600
Revenue Over/Under				
Expenditures	10,109	7,920	400	400
Ending Fund Balance	\$ 110,203	\$ 9,114	\$ 110,600	\$ 111,000

Water Utility Development						
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Development Fees	12,766	7,920	-	-	-	
Total Charges for Services	12,766	7,920	-	-	-	
Other Revenue/Sources						
Investment Earnings	373	-	400	400	-	0%
Unrlzd Gain/Loss Investments	(993)	-	-	-	-	
Total Other Revenue/Sources	(620)	-	400	400	-	0%
Total Revenue	12,146	7,920	400	400	-	0%
Expenditures						
Legal Publication	8	-	-	-	-	
Professional Services	2,029	-	-	-	-	
Total Expenditures	2,037	-	-	-	-	

Sewer Utility Development				
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget

Revenue

Development Impact Fee	\$ 15,737	\$ 8,560	\$ -	\$ -
Investment Earnings	(2,123)	1,000	1,500	1,500
Total Revenue	13,614	9,560	1,500	1,500

Expenditures

Purchased Services	2,037	-	-	-
Total Expenditures	2,037	-	-	-

Beginning Fund Balance	\$ 344,435	\$ 340,935	\$ 356,000	\$ 357,500
Revenue Over/Under				
Expenditures	11,577	9,560	1,500	1,500
Ending Fund Balance	\$ 356,012	\$ 350,495	\$ 357,500	\$ 359,000

Sewer Utility Development					
Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected

Revenue

Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Development Fees	15,737	8,560	-	-	-	
Total Charges for Services	15,737	8,560	-	-	-	

Other Revenue/Sources

Investment Earnings	1,291	1,000	1,500	1,500	-	0%
Unrlzd Gain/Loss Investments	(3,414)	-	-	-	-	
Total Other Revenue/Sources	(2,123)	1,000	1,500	1,500	-	0%

Total Revenue	13,614	9,560	1,500	1,500	-	0%
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Expenditures

Legal Publication	8	-	-	-	-	
Professional Services	2,029	-	-	-	-	
Total Expenditures	2,037	-	-	-	-	

North Florence Water Utility Development Impact Fee Fund Summary				
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget

Revenue

Investment Earnings	\$ (88)	\$ 15	\$ 500	\$ 500
Total Revenue	(88)	15	500	500

Expenditures

Purchased Services	1,803	-	-	-
Total Expenditures	1,803	-	-	-

Beginning Fund Balance	\$ 11,405	\$ 10,074	\$ 9,500	\$ 10,000
Revenue Over/Under				
Expenditures	(1,891)	15	500	500
Ending Fund Balance	\$ 9,514	\$ 10,089	\$ 10,000	\$ 10,500

North Florence Water Utility Development Impact Fee Fund Detail					
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected

Revenue

Other Revenue/Sources					<u>\$ chg</u>	<u>% chg</u>
Investment Earnings	36	15	500	500	-	0%
Unrlzd Gain/Loss Investments	(124)	-	-	-	-	
Total Other Revenue/Sources	(88)	15	500	500	-	0%
Total Revenue	(88)	15	500	500	-	0%

Expenditures

Legal Ad	8	-	-	-	-
Professional Services	1,795	-	-	-	-
Total Expenditures	1,803	-	-	-	-

North Florence Sewer Utility				
Development Impact Fee Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget

Revenue

Investment Earnings	\$ (82)	\$ -	\$ 100	\$ 100
Total Revenue	(82)	-	100	100

Expenditures

Purchased Services	1,803	-	-	-
Total Expenditures	1,803	-	-	-

Beginning Fund Balance	\$ 14,059	\$ 7,415	\$ 12,200	\$ 12,300
Revenue Over/Under				
Expenditures	(1,885)	-	100	100
Ending Fund Balance	\$ 12,174	\$ 7,415	\$ 12,300	\$ 12,400

North Florence Sewer Utility					
Development Impact Fee Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected

Revenue

Other Revenue/Sources					<u>\$ chg</u>	<u>% chg</u>
Investment Earnings	42	-	100	100	-	0%
Unrlzd Gain/Loss Investments	(124)	-	-	-	-	
Total Other Revenue/Sources	(82)	-	100	100	-	0%
Total Revenue	(82)	-	100	100	-	0%

Expenditures

Legal Publication	8	-	-	-	-
Professional Services	1,795	-	-	-	-
Total Expenditures	1,803	-	-	-	-

OTHER SPECIAL REVENUE FUNDS

Construction Tax Fund

Food Tax Fund

Judicial Collections Enhancement Fund

Fill-the-Gap Fund

Southwest Gas Capital Expenditure Fund

Impound Fee Fund

Construction Tax Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Taxes	\$ 97,764	\$ 160,000	\$ 54,100	\$ 55,200
Other Revenue/Sources	(20,758)	30,000	18,000	18,000
Total Revenue	77,006	190,000	72,100	73,200
Expenditures				
Transfers Out	260,913	-	-	1,000,000
Total Expenditures	260,913	-	-	1,000,000
Beginning Fund Balance	\$ 3,572,094	\$ 3,496,181	\$ 3,388,200	\$ 3,460,300
Revenue Over/Under				
Expenditures	(183,907)	190,000	72,100	(926,800)
Ending Fund Balance	\$ 3,388,187	\$ 3,686,181	\$ 3,460,300	\$ 2,533,500

Construction Tax Fund Revenue	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Taxes					<u>\$ chg</u>	<u>% chg</u>
City Sales Tax	97,764	160,000	54,100	55,200	\$ 1,100	2%
Total Taxes	97,764	160,000	54,100	55,200	1,100	2%
Other Revenue/Sources						
Investment Earnings	12,634	30,000	18,000	18,000	-	0%
Unrlzd Gain/Loss Investments	(33,392)	-	-	-	-	
Total Other Revenue/Sources	(20,758)	30,000	18,000	18,000	-	0%
Total Revenues	77,006	190,000	72,100	73,200	1,100	2%

Construction Tax Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Transfer to Capital Projects Fund	260,913	-	-	1,000,000	1,000,000	#DIV/0!
Total Expenditures	260,913	-	-	1,000,000	1,000,000	#DIV/0!

Significant variances:

Transfer - to assist with funding for Library/Aquatics/Recreation facilities project

Food Tax Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Taxes	\$ 220,335	\$ 210,000	\$ 245,600	\$ 257,900
Other Revenue/Sources	(8,839)	20,000	10,000	10,000
Total Revenue	211,496	230,000	255,600	267,900
Expenditures				
Transfers Out	-	-	-	2,100,000
Total Expenditures	-	-	-	2,100,000
Beginning Fund Balance	\$ 1,378,797	\$ 1,600,797	\$ 1,590,300	\$ 1,845,900
Revenue Over/Under				
Expenditures	211,496	230,000	255,600	(1,832,100)
Ending Fund Balance	\$ 1,590,293	\$ 1,830,797	\$ 1,845,900	\$ 13,800

Food Tax Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
Taxes					<u>\$ chg</u>	<u>% chg</u>
City Sales Tax	220,335	210,000	245,600	257,900	\$ 12,300	5%
Total Taxes	220,335	210,000	245,600	257,900	12,300	5%
Other Revenue/Sources						
Investment Earnings	6,367	20,000	10,000	10,000	-	0%
Unrlzd Gain/Loss on Investments	(15,206)	-	-	-	-	-
Total Other Revenue/Sources	(8,839)	20,000	10,000	10,000	-	0%
Total Revenue	211,496	230,000	255,600	267,900		

Food Tax Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Expenditures	Actual	Budget	Projected	Budget	13/14 Projected	
					<u>\$ chg</u>	<u>% chg</u>
Transfer to Capital Projects Fund	-	-	-	2,100,000	2,100,000	#DIV/0!
Total Expenditures	-	-	-	2,100,000		

Significant variances:

Transfer - to assist with funding for Library/Aquatics/Recreation facilities project

Judicial Collections Enhancement Fund Summary				
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
JCEF Fees	\$ 2,565	\$ 3,000	\$ 3,000	\$ 3,000
Investment Earnings	(160)	200	100	100
Total Revenue	2,405	3,200	3,100	3,100
Expenditures				
Purchased Services	3,750	3,750	3,800	3,800
Total Expenditures	3,750	3,750	3,800	3,800
Beginning Fund Balance	\$ 27,056	\$ 24,250	\$ 25,700	\$ 25,000
Revenue Over/Under				
Expenditures	(1,345)	(550)	(700)	(700)
Ending Fund Balance	\$ 25,711	\$ 23,700	\$ 25,000	\$ 24,300

Judicial Collections Enhancement Fund Detail						
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue						
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
JCEF Fees	2,565	3,000	3,000	3,000	-	0%
Total Charges for Services	2,565	3,000	3,000	3,000	-	0%
Other Revenue/Sources						
Investment Earnings	88	200	100	100	-	0%
Unrlzd Gain/Loss Investments	(248)	-	-	-	-	
Total Other Revenue/Sources	(160)	200	100	100	-	0%
Total Revenue	2,405	3,200	3,100	3,100	-	0%
Expenditures						
Computer Lease	3,750	3,750	3,800	3,800	-	0%
Total Expenditures	3,750	3,750	3,800	3,800	-	0%

Fill-the-Gap Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
JCEF Fees	\$ 1,443	\$ 2,000	\$ 2,000	\$ 2,000
Investment Earnings	(39)	60	-	-
Total Revenue	1,404	2,060	2,000	2,000
Expenditures				
Other	1,252	2,100	2,100	2,100
Total Expenditures	1,252	2,100	2,100	2,100
Beginning Fund Balance	\$ 3,562	\$ 167	\$ 3,700	\$ 3,600
Revenue Over/Under				
Expenditures	152	(40)	(100)	(100)
Ending Fund Balance	\$ 3,714	\$ 127	\$ 3,600	\$ 3,500

Fill-the-Gap Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.
Detail	Actual	Budget	Projected	Budget	13/14 Projected
Revenue					
Charges for Services					<u>\$ chg</u> <u>% chg</u>
JCEF Fees	1,443	2,000	2,000	2,000	- 0%
Total Charges for Services	1,443	2,000	2,000	2,000	- 0%
Other Revenue/Sources					
Investment Earnings	23	60	-	-	-
Unrlzd Gain/Loss Investments	(62)	-	-	-	-
Total Other Revenue/Sources	(39)	60	-	-	-
Total Revenue	1,404	2,060	2,000	2,000	- 0%
Expenditures					
Training and Development	1,252	2,100	2,100	2,100	- 0%
Total Expenditures	1,252	2,100	2,100	2,100	- 0%

Southwest Gas Capital				
Expenditure Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
SWG Capital Expenditures Fee	\$ 49,381	\$ 45,000	\$ 45,000	\$ 47,300
Total Revenue	49,381	45,000	45,000	47,300
Expenditures				
Other	-	45,000	45,000	47,300
Transfers Out	-	-	-	48,100
Total Expenditures	-	45,000	45,000	95,400
Beginning Fund Balance	\$ 24,270	\$ 25,892	\$ 73,700	\$ 73,700
Revenue Over/Under				
Expenditures	49,381	-	-	(48,100)
Ending Fund Balance	\$ 73,651	\$ 25,892	\$ 73,700	\$ 25,600

Southwest Gas Capital						
Expenditure Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Charges for Services					\$ chg	% chg
SW Gas Capital Expenditures Fee	49,381	45,000	45,000	47,300	2,300	5%
Total Charges for Services	49,381	45,000	45,000	47,300	2,300	5%
Total Revenue	49,381	45,000	45,000	47,300	2,300	5%
Expenditures						
SW Gas Capital Exp Reimb	-	45,000	45,000	47,300	2,300	5%
Transfer to General Fund	-	-	-	48,100	48,100	
Total Expenditures	-	45,000	45,000	95,400	50,400	112%

Impound Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Impound Fees	\$ 8,314	\$ 3,000	\$ 8,200	\$ 8,200
Investment Earnings	(54)	25	100	100
Transfers In	-	-	-	-
Total Revenue	8,260	3,025	8,300	8,300
Expenditures				
Other	697	3,000	3,000	3,000
Total Expenditures	697	3,000	3,000	3,000
Beginning Fund Balance	\$ 7,712	\$ 13,621	\$ 15,300	\$ 20,600
Revenue Over/Under				
Expenditures	7,563	25	5,300	5,300
Ending Fund Balance	\$ 15,275	\$ 13,646	\$ 20,600	\$ 25,900

Impound Fund Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Revenue						
Charges for Services					\$ chg	% chg
Impound Fees Revenue	8,314	3,000	8,200	8,200	-	0%
Total Charges for Services	8,314	3,000	8,200	8,200	-	0%
Other Revenue/Sources						
Investment Earnings	70	25	100	100	-	0%
Unrlzd Gain/Loss Investments	(124)	-	-	-	-	-
Total Other Revenue/Sources	(54)	25	100	100	-	0%
Total Revenue	8,260	3,025	8,300	8,300	-	0%
Expenditures						
Other Miscellaneous	697	3,000	3,000	3,000	-	0%
Total Expenditures	697	3,000	3,000	3,000	-	0%



DEBT SERVICE FUNDS

Debt Service Fund
Utility Improvement District #1 Fund

Debt Service Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Transfers In	\$ 359,663	\$ 359,663	\$ 359,800	\$ 449,800
Total Revenue	359,663	359,663	359,800	449,800
Expenditures				
Debt Service	359,663	359,663	359,800	449,800
Total Expenditures	359,663	359,663	359,800	449,800
Beginning Fund Balance	\$ 69,748	\$ -	\$ 69,800	\$ 69,800
Revenue Over/Under				
Expenditures	-	-	-	-
Ending Fund Balance	\$ 69,748	\$ -	\$ 69,800	\$ 69,800

Debt Service Fund Revenue	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Transfers In					\$ chg % chg
From Capital Projects Fund	359,663	359,663	359,800	449,800	\$ 90,000 25%
Total Transfers In	359,663	359,663	359,800	449,800	90,000 25%
Total Revenue	359,663	359,663	359,800	449,800	90,000 25%

Debt Service Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
					\$ chg % chg
Principal	320,596	41,506	41,500	44,000	2,500 6%
Interest	39,067	28,242	28,300	25,800	(2,500) -9%
Principal	-	273,594	273,600	277,600	4,000 1%
Interest	-	16,321	16,400	12,400	(4,000) -24%
Interest	-	-	-	90,000	90,000 #DIV/0!
Total Expenditures	359,663	359,663	359,800	449,800	90,000 25%

Significant variances:

Interest - added \$90,000 for debt service arising from bonds issued to fund new library/aquatics/recreation facility

Utility Improvement District				
#1 Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Assessments	\$ 119,906	\$ 69,200	\$ 69,200	\$ 69,200
Investment Earnings	(670)	200	200	200
Total Revenue	119,236	69,400	69,400	69,400
Expenditures				
Debt Service	89,180	85,286	85,300	85,000
Transfers Out	-	9,000	9,000	9,000
Total Expenditures	89,180	94,286	94,300	94,000
Beginning Fund Balance	\$ 138,170	\$ 87,493	\$ 168,200	\$ 143,300
Revenue Over/Under				
Expenditures	30,056	(24,886)	(24,900)	(24,600)
Ending Fund Balance	\$ 168,226	\$ 62,607	\$ 143,300	\$ 118,700

Utility Improvement District						
#1 Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Detail	Actual	Budget	Projected	Budget	13/14 Projected	
Revenue						
Other Revenue/Sources					\$ chg	% chg
Principal	53,750	48,000	48,000	48,000	-	0%
Late Fee	744	200	200	200	-	0%
Interest	39,009	12,000	12,000	12,000	-	0%
Administration Fees	26,403	9,000	9,000	9,000	-	0%
Investment Earnings	385	200	200	200	-	0%
Unrlzd Gain/Loss Investments	(1,055)	-	-	-	-	
Total Other Revenue/Sources	119,236	69,400	69,400	69,400	-	0%
Total Revenue	119,236	69,400	69,400	69,400	-	0%
Expenditures						
Principal	52,000	51,000	51,000	55,000	4,000	8%
Interest	37,180	32,786	32,800	28,500	(4,300)	-13%
Escrow Fees	-	1,500	1,500	1,500	-	0%
Transfer to General Fund	-	9,000	9,000	9,000	-	0%
Total Expenditures	89,180	94,286	94,300	94,000	(300)	0%



INTERNAL SERVICE FUNDS

Fleet Services Fund
Facility Services Fund

Fleet Internal Services Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Transfers In	\$ -	\$ 671,228	\$ 671,200	\$ 803,700
Total Revenue	-	671,228	671,200	803,700
Expenditures				
Personal Services	-	141,450	141,400	235,700
Purchased Services	-	127,488	127,500	144,900
Supplies	-	402,290	402,300	423,100
Total Expenditures	-	671,228	671,200	803,700
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue Over/Under				
Expenditures	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Fleet Internal Services Fund Revenue	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Transfers In					<u>\$ chg</u> <u>% chg</u>
From General Fund	\$ -	\$ 415,841	\$ 415,800	\$ 489,500	\$ 73,700 18%
From HURF	-	117,400	117,400	166,000	48,600 41%
From Water Utility Fund	-	52,108	52,100	60,500	8,400 16%
From Sewer Utility Fund	-	68,202	68,200	66,900	(1,300) -2%
From Sanitation Fund	-	17,677	17,700	20,800	3,100 18%
Total Transfers In	-	671,228	671,200	803,700	132,500 20%
Total Revenue	\$ -	\$ 671,228	\$ 671,200	\$ 803,700	\$ 132,500 20%

Fleet Internal Services Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
					\$ chg	% chg
Vehicle Repair & Maint-Admin	-	250	300	-		
Tires, Batteries, etc.-Admin	-	500	500	500		
Fuel - Oil - Admin	-	1,500	1,500	2,000		
Fuel - Oil - Attorney	-	150	200	200		
Vehicle Repair & Maint-Finance	-	100	100	100		
Tires, Batteries, etc.-Finance	-	120	100	100		
Fuel - Oil - Finance	-	500	500	500		
Fuel - Oil - Grants	-	200	200	200		
Vehicle Repair/Maint-Comm Dev	-	500	500	500		
Tires, Batteries, etc.-CommDev	-	1,000	1,000	1,000		
Fuel - Oil - Comm Development	-	3,500	3,500	3,600		
Vehicle Repair/Maint-PDAdmin	-	1,000	1,000	4,500		
Tires, Batteries, etc.-PDAdmin	-	1,000	1,000	1,100		
Fuel - Oil - PD Admin	-	3,500	3,500	9,000		
Vehicle Repair & Maint-PD Vol	-	2,000	2,000	5,000		
Tires, Batteries, etc.-PD Vol	-	2,000	2,000	2,500		
Fuel - Oil - PD Volunteers	-	5,000	5,000	5,200		
Vehicle Repair & Maint-PD Ops	-	46,194	46,200	37,600		
Tires, Batteries, etc.-PD Ops	-	12,500	12,500	17,500		
Fuel - Oil - PD Operations	-	110,000	110,000	113,300		
Fuel - Oil - Fire Admin	-	2,000	2,000	6,000		
Vehicle Repair & Maint-Fire #1	-	29,000	29,000	20,000		
Tires, Batteries, etc.-Fire #1	-	5,400	5,400	5,400		
Fuel - Oil - Fire #1	-	16,500	16,500	22,000		
Vehicle Repair & Maint-Fire #2	-	6,500	6,500	6,700		
Tires, Batteries, etc.-Fire #2	-	5,400	5,400	5,600		
Fuel - Oil - Fire #2	-	18,000	18,000	18,000		
Vehicle Repair & Maint-HURF	-	10,000	10,000	30,000		
Tires, Batteries, etc.-HURF	-	15,000	15,000	15,500		
Fuel - Oil - HURF	-	64,000	64,000	65,900		
Vehicle Repair & Maint- I T	-	400	400	400		
Fuel - Oil - I T	-	1,600	1,600	1,600		
Vehicle Repair/Maint-P&R Adm	-	500	500	1,000		
Tires, Batteries, etc.-P&R Adm	-	600	600	600		
Fuel - Oil -P&R Admin	-	1,000	1,000	1,000		
Vehicle Repair & Maint-Parks	-	800	800	800		
Tires, Batteries, etc.-Parks	-	1,000	1,000	2,000		
Fuel - Oil -Parks	-	8,000	8,000	8,000		
Fuel - Oil -Aquatics	-	100	100	100		
Vehicle Repair & Maint-Rec	-	500	500	500		
Tires, Batteries, etc.-Rec	-	600	600	1,000		
Fuel - Oil -Recreation	-	1,100	1,100	3,000		

Fleet Internal Services Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
					\$ chg	% chg
Vehicle Repair & Maint-CustSer	-	500	500	500		
Fuel - Oil -Cust Services	-	1,400	1,400	1,400		
Vehicle Repair & Maint-Sr Ctr	-	1,000	1,000	1,000		
Tires, Batteries, etc.-Sr Cent	-	2,000	2,000	2,100		
Fuel - Oil - Sr Center	-	7,000	7,000	9,000		
Vehicle Repair & Maint-Library	-	100	100	100		
Tires, Batteries, etc.-Library	-	550	600	600		
Fuel - Oil - Library	-	350	300	400		
Vehicle Repair/Maint-Enginee	-	200	200	700		
Fuel - Oil - Engineering	-	2,000	2,000	4,500		
Vehicle Repair & Maint-Fac Mnt	-	6,000	6,000	6,300		
Fuel - Oil - Fac Maintenance	-	500	500	2,500		
Fuel - Oil - Eco Development	-	300	300	300		
Vehicle Repair & Maint-Sanit	-	900	900	1,000		
Tires, Batteries, etc.-Sanitat	-	500	500	500		
Fuel - Oil - Sanitation	-	12,000	12,000	12,400		
Vehicle Repair & Maint-Water	-	8,000	8,000	15,000		
Tires, Batteries, etc.-Water	-	3,500	3,500	3,600		
Fuel - Oil - Water	-	28,000	28,000	22,000		
Vehicle Repair & Maint-F.Sewer	-	3,500	3,500	3,600		
Tires, Batteries, etc.-F Sewer	-	2,500	2,500	2,600		
Fuel - Oil - F.Sewer	-	30,000	30,000	20,000		
Vehicle Repair/Maint-NFSewer	-	2,000	2,000	4,500		
Tires, Batteries, etc.-NFSewer	-	1,700	1,700	1,800		
Fuel - Oil - NF Sewer	-	12,000	12,000	12,400		
Salaries and Wages	-	100,775	100,800	161,600	60,800	60%
Overtime	-	1,000	1,000	1,000		
AZ Retirement Contributions	-	11,750	11,700	18,900		
FICA	-	7,800	7,800	12,500		
Worker's Comp	-	2,525	2,500	7,000		
Health, Accident & Life Insura	-	17,600	17,600	34,700		
Telephone	-	1,400	1,400	400		
General Equipment Repair	-	500	500	-		
Professional Services	-	5,000	5,000	4,000		
Office Supplies	-	1,000	1,000	1,000		
Uniform Allowance	-	2,250	2,300	1,500		
Books	-	450	400	500		
Small Tools	-	7,000	7,000	7,200		
Other	-	520	500	400		
Software	-	5,000	5,000	4,000		
Dues & Subscriptions	-	245	200	300		
Training & Development	-	399	400	400		
Total Expenditures	-	671,228	671,200	803,700	132,500	20%

Fleet Internal Services Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
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Significant variances:

line item decreases - most decreases are the result of an analysis of historical usage
Salary/related benefits - new position request - Mechanic, reallocation of Mechanic Assistant
Health Insurance - adjusted to actual amounts plus projected increase
line item increases - based on one year experience
Overall net increase - based on 2013/2014 experience



Facilities Internal Services Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Other Revenue/Sources	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Transfers In	-	435,745	435,800	448,000
Total Revenue	-	436,745	436,800	449,000
Expenditures				
Personal Services	-	244,150	244,200	243,900
Purchased Services	-	82,200	82,200	82,300
Supplies	-	109,395	109,300	121,800
Total Expenditures	-	435,745	435,700	448,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,100
Revenue Over/Under				
Expenditures	-	1,000	1,100	1,000
Ending Fund Balance	\$ -	\$ 1,000	\$ 1,100	\$ 2,100

Facilities Internal Services Fund Revenue	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Other Revenue/Sources					<u>\$ chg</u>	<u>% chg</u>
Investment Earnings	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
Total Other Revenue/Sources	-	1,000	1,000	1,000	-	0%
Transfers In						
From General Fund	-	300,474	300,500	308,900	8,400	3%
From Water Utility Fund	-	35,664	35,700	36,700	1,000	3%
From Sewer Utility Fund	-	63,918	63,900	65,700	1,800	3%
From HURF	-	35,689	35,700	36,700	1,000	3%
Total Transfers In	-	435,745	435,800	448,000	12,200	3%
Total Revenue	\$ -	\$ 436,745	\$ 436,800	\$ 449,000	\$ 12,200	3%

Facilities Internal Services Fund Expenditures	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected	
Salaries and Wages	-	166,250	166,300	182,500	16,200	9.7%
Overtime	-	1,000	1,000	2,600		
Holiday Pay	-	-	-	-		
AZ Retirement Contributions	-	19,375	19,400	21,400		
FICA	-	12,850	12,800	14,100		
Worker's Comp	-	5,775	5,800	4,200		
Health, Accident & Life Insura	-	38,900	38,900	19,100		
Telephone	-	1,500	1,500	1,500		
Legal Publication	-	1,000	1,000	500		
Service Contracts	-	49,700	49,700	50,000		
General Equipment Repair	-	15,000	15,000	15,000		
Engineering Services	-	8,000	8,000	8,200		
Rental Charges	-	2,000	2,000	2,100		
Landfill Charges	-	5,000	5,000	5,000		
Office Supplies	-	800	800	800		
Operating Supplies	-	2,245	2,200	3,000		
Uniform Allowance	-	3,000	3,000	4,500		
Books	-	850	800	900		
Small Tools	-	1,000	1,000	3,000		
Safety Equipment	-	3,500	3,500	3,600		
Janitorial Supplies	-	12,000	12,000	20,000		
Facilities Maintenance	-	85,000	85,000	85,000		
Computers/Printers	-	1,000	1,000	1,000		
Total Expenditures	-	435,745	435,700	448,000	12,300	2.8%

Significant variances:

12,300

Salary/related benefits - changes in allocation of Office Assistant and Maintenance Foreman



ENTERPRISE FUNDS

Water Utility Fund
Sewer Utility Fund
Sanitation Fund

Water Utility Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Charges for Services	\$ 2,635,159	\$ 2,892,100	\$ 2,835,100	\$ 3,115,400
Other Revenue/Sources	69,268	70,000	151,100	70,000
Transfers In	348,515	-	-	-
Total Revenue	3,052,942	2,962,100	2,986,200	3,185,400
Expenditures				
Personal Services	314,485	491,400	491,400	408,300
Purchased Services	773,166	1,036,303	1,036,300	1,002,000
Supplies	102,534	146,900	146,900	134,100
Capital Outlay	348,515	4,836,000	158,100	8,350,400
Transfers Out	417,922	599,474	871,000	554,500
Total Expenditures	1,956,622	7,110,077	2,703,700	10,449,300
Beginning Funds Available	\$ 8,855,735	\$ 7,256,603	\$ 9,952,100	\$10,234,600
Revenue Over/Under				
Expenditures	1,096,320	(4,147,977)	282,500	(7,263,900)
Ending Funds Available	\$ 9,952,055	\$ 3,108,626	\$10,234,600	\$ 2,970,700
FB as % of exp	619%	137%	402%	142%



Water Utility Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Operating Agreement Fee	50,830	57,000	-	-	-	
Service Establish Fee	18,055	20,000	20,000	20,300	300	2%
Water User Fees	2,438,962	2,800,000	2,800,000	3,080,000	280,000	10%
Water Standpipe Fees	3,207	3,200	3,200	3,200	-	0%
Water Connection Fees	4,511	6,000	6,000	6,000	-	0%
Hydro - Sprinklers	49,397	400	400	400	-	0%
Effluent Charges	56,165	5,500	5,500	5,500	-	0%
Development Fee	12,766	-	-	-	-	
Adjustments	61	-	-	-	-	
Recovery to Bad Debt	1,135	-	-	-	-	
Disconnect List Removal Fee	70	-	-	-	-	
Total Charges for Services	2,635,159	2,892,100	2,835,100	3,115,400	280,300	10%
Other Revenue/Sources						
Investment Earnings	39,498	20,000	20,000	20,000	-	0%
Unrlzd Gain/Loss on Investments	(94,776)	-	-	-	-	
Miscellaneous Revenue	544	-	-	-	-	
Central Arizona Project	120,832	50,000	131,100	50,000	(81,100)	-62%
Miscellaneous Revenue	3,170	-	-	-	-	
Total Other Revenue/Sources	69,268	70,000	151,100	70,000	(81,100)	-54%
Transfers In						
Transfer from Grants	348,515	-	-	-	-	
Total Transfers In	348,515	-	-	-	-	
Total Revenue	3,052,942	2,962,100	2,986,200	3,185,400	199,200	7%

Water Utility Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	181,026	307,600	307,600	260,900		
Overtime	27,548	28,000	28,000	25,100		
Holiday Pay	5,773	-	-	-		
Car Allowance	-	900	900	900		
AZ Retirement Contributions	25,683	39,700	39,700	34,100		
FICA	17,336	26,300	26,300	22,500		
Worker's Comp	6,904	10,500	10,500	8,400		
Health, Accident & Life Insura	32,777	71,100	71,100	48,900		
Stand By	17,207	7,300	7,300	7,500		
Unemployment Tax	231	-	-	-		
Telephone	2,423	2,800	2,800	2,500		
Postage	45	3,000	3,000	3,100		
Reproduction/Printing	14	300	300	100		
Legal Publication	44	500	500	300		
Liability Insurance	44,975	72,500	72,500	39,600		
Service Contracts	-	3,400	3,400	800		
Vehicle Repair & Maintenance	10,090	-	-	-		
Maintenance Other	11,380	56,600	56,600	131,600	75,000	132.5%
Utility Charges	120	250	200	300		
Electrical Charges	185,618	275,000	275,000	200,000		
Professional Services	100,513	160,000	160,000	155,000		
Engineering & Architectual	-	5,000	5,000	2,500		
Financial Audit	6,000	6,600	6,600	6,900		
Rental/Lease Charges	-	300	300	500		
Computers/Printers	26	500	500	2,500		
Dues,Subscriptions,Memberships	63	1,000	1,000	200		
Training and Development	10	1,353	1,400	1,400		
Water Fees/Assessments/Replace	408,971	440,000	440,000	453,000		
Other Miscellaneous	2,900	7,700	7,700	4,200		
Office Supplies	1,121	4,000	4,000	2,000		
Operating Supplies	26,705	30,000	30,000	28,000		
Uniform Allowance	2,451	4,400	4,400	2,600		
Tires, Batteries, etc...	3,587	-	-	-		
Fuel - Oil	15,904	-	-	-		
Books	-	500	500	200		
Chemicals	9,855	12,000	12,000	10,600		
Small Tools	1,597	3,500	3,500	1,700		
Safety Equipment	2,649	4,000	4,000	3,000		
Training Materials	-	2,000	2,000	2,000		
Facilities Maintenance	332	-	-	-		
Land Maintenance	180	2,000	2,000	500		
Sidewalk Repair & Maintenance	691	4,000	4,000	1,000		
Utility Line Repair & Maint	37,436	80,000	80,000	80,000		
Other Equipment	348,515	-	-	-		

Water Utility Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
New Well	-	45,000	3,500	791,500		
INS Water Line Relocation	-	110,000	-	110,000		
Water Storage Tank	-	1,400,000	43,500	2,556,500		
Fire Hydrant Replacement	-	60,000	32,200	67,800		
Well 3B Replacement	-	235,000	16,000	1,584,000		
Unusable Valve Replacement	-	105,000	25,400	44,600		
Main St Water Line Replacement	-	92,000	-	92,000		
2" - 4" Water Line Replacements	-	400,000	-	200,000		
Fire Hydrant System	-	35,000	-	35,000		
SCADA Tie-ins	-	-	-	85,000		
Booster Pumps at Well #5	-	-	-	150,000		
Adamsville Water Lines	-	438,000	-	838,000		
N Florence Main Supply	-	105,000	-	-		
Water Transmission Line Ext	-	918,000	20,100	622,900		
NE Complex Water Lines	-	70,000	-	-		
Bailey Street Water Line Extension	-	783,000	17,400	765,600		
Water Line Extension	-	-	-	200,000		
Water Line Extension at Well #5	-	-	-	110,000		
VFDs on Booster Pumps	-	40,000	-	40,000		
Office Space Renovation	-	-	-	57,500		
Transfer to General Fund	360,804	511,702	783,200	457,300		
Transfer to Grants	57,118	-	-	-		
Transfer to Fleet Fund	-	52,108	52,100	60,500		
Transfer to Facilities Fund	-	35,664	35,700	36,700		
Total Expenditures	1,956,622	7,110,077	2,703,700	10,449,300	4,295,700	158.9%

Significant variances:

Overall net decrease - less in capital projects and reduction in other line items based on analysis of historical usage

Maintenance Other - downtown water tower paint and lighting



Sewer Utility Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Charges for Services	\$ 3,602,631	\$ 3,808,652	\$ 3,751,700	\$ 4,314,400
Other Revenue/Sources	(45,590)	883,000	35,000	1,335,000
Total Revenue	3,557,041	4,691,652	3,786,700	5,649,400
Expenditures				
Personal Services	309,955	616,000	616,000	587,800
Purchased Services	855,919	1,050,710	1,050,900	1,111,600
Supplies	133,413	179,100	179,000	178,200
Capital Outlay	-	2,314,500	26,900	3,177,600
Debt Service	581,758	620,562	620,500	620,400
Transfers Out	305,088	517,290	783,100	675,300
Total Expenditures	2,186,133	5,298,162	3,276,400	6,350,900
Beginning Funds Available	\$ 6,807,396	\$ 4,843,912	\$ 8,178,400	\$ 8,688,700
Revenue Over/Under				
Expenditures	1,370,908	(606,510)	510,300	(701,500)
Ending Funds Available	\$ 8,178,304	\$ 4,237,402	\$ 8,688,700	\$ 7,987,200
FB as % of exp	374%	142%	267%	252%



Sewer Utility Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
Charges for Services					\$ chg	% chg
Sewer User Fees	2,519,615	2,724,152	2,724,200	3,132,800	408,600	15%
Sewer Connection Fees	2,850	-	-	-	-	
D.O.C. Sewer Usage Fee	1,013,621	1,027,500	1,027,500	1,181,600	154,100	15%
Operating Agreement Fee	50,830	57,000	-	-	-	
Development Fee	15,737	-	-	-	-	
Adjustments	(29)	-	-	-	-	
Recovery to Bad Debt	7	-	-	-	-	
Total Charges for Services	3,602,631	3,808,652	3,751,700	4,314,400	562,700	15%
Other Revenue/Sources						
Investment Earnings	31,035	13,000	35,000	35,000	-	0%
Unrlzd Gain/Loss on Investments	(77,150)	-	-	-	-	
Gain/Loss on Sale of Assets	142	-	-	-	-	
Miscellaneous Revenue	383	-	-	-	-	
Proceeds From Financing	-	870,000	-	1,300,000	1,300,000	
Total Other Revenue/Sources	(45,590)	883,000	35,000	1,335,000	1,300,000	3714%
Total Revenue	3,557,041	4,691,652	3,786,700	5,649,400	1,862,700	49%

Sewer Utility Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	197,101	384,200	384,200	379,500		
Overtime	24,586	27,000	27,000	27,700		
Holiday Pay	6,608	-	-	-		
Car Allowance	-	-	-	900		
AZ Retirement Contirbutions	25,557	48,100	48,100	48,000		
FICA	17,082	32,000	32,000	31,700		
Worker's Comp	7,312	13,000	13,000	12,900		
Health, Accident & Life Insura	31,438	106,100	106,100	81,400		
Stand By	40	5,600	5,600	5,700		
Unemployment Tax	231	-	-	-		
Telephone	3,847	2,750	2,800	3,900		
Postage	26	1,000	1,000	100		
Reproduction/Printing	14	275	300	100		
Legal Publication	44	300	300	100		
Liability Insurance	43,497	51,865	51,900	27,500		
Service Contracts	-	400	400	400		
General Equipment Repair	-	44,600	44,600	45,900		
Vehicle Repair & Maintenance	2,237	-	-	-		
Maintenance Other	238,376	180,000	180,000	265,000	85,000	47.2%
Utility Charges	22,428	65,000	65,000	24,000		
Electrical Charges	368,299	375,000	375,000	388,000		
Professional Services	150,594	155,000	155,000	159,000		
Engineering & Architectural	-	3,000	3,000	1,000		
Financial Audit	4,820	3,600	3,600	3,800		
Rental/Lease Charges	-	-	-	15,000		
Dues,Subscriptions,Memberships	63	300	300	100		
Conferences, Business Meetings	-	150	200	-		
Training and Development	10	1,500	1,500	1,500		
Water Fees/Assessments/Replace	8,902	-	-	-		
Other Miscellaneous	12,762	25,000	25,000	15,000		
Office Supplies	1,543	2,250	2,200	1,600		
Operating Supplies	5,245	15,000	15,000	15,400		
Uniform Allowance	2,551	4,400	4,400	3,000		
Tires, Batteries, etc...	399	-	-	-		
Fuel - Oil	16,426	-	-	-		
Books	220	1,250	1,200	300		
Chemicals	79,780	60,000	60,000	61,800		
Small Tools	791	2,750	2,800	800		
Safety Equipment	1,877	4,000	4,000	4,000		
Training Materials	-	750	800	800		
Janitorial Supplies	-	750	700	800		
Facilities Maintenance	13,046	-	-	-		
Land Maintenance	585	1,500	1,500	1,000		
Sewer Blockage Clean Up Exp	680	-	-	-		
Utility Line Repair & Maint	9,407	30,000	30,000	30,900		

Sewer Utility Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Computers/Printers	863	1,200	1,200	1,000		
Telephone	-	2,000	2,000	2,100		
Postage	-	1,000	1,000	1,000		
Reproduction/Printing	-	220	200	200		
Legal Publication	-	300	300	300		
Service Contracts	-	400	400	400		
General Equipment Repair	-	4,600	4,600	4,700		
Maintenance Other	-	33,000	33,000	50,000	17,000	51.5%
Utility Charges	-	20,000	20,000	20,600		
Electrical Charges	-	22,000	22,000	22,700		
Professional Services	-	50,000	50,000	51,500		
Engineering & Architectural	-	3,000	3,000	3,000		
Financial Audit	-	1,800	1,800	1,900		
Office Supplies	-	1,500	1,500	1,500		
Operating Supplies	-	4,000	4,000	4,100		
Uniform Allowance	-	2,750	2,700	2,800		
Books	-	300	300	300		
Chemicals	-	22,000	22,000	22,700		
Small Tools	-	1,500	1,500	1,500		
Safety Equipment	-	1,500	1,500	1,600		
Training Materials	-	500	500	500		
Janitorial Supplies	-	200	200	200		
Land Maintenance	-	1,000	1,000	1,000		
Utility Line Repair & Maint	-	20,000	20,000	20,600		
Dues,Subscriptions,Memberships	-	350	400	400		
Training and Development	-	300	300	300		
Other Miscellaneous	-	2,000	2,000	2,100		
Recharge Injection Wells	-	-	-	330,000		
Sewer Main Extension and Repl.	-	400,000	-	175,000		
2.5 Mechanical Sewer Plant	-	525,000	-	1,300,000		
18" Bore	-	100,000	-	100,000		
Sewer Main Extension	-	30,000	-	-		
Recharge	-	-	-	40,000		
Polishing Lagoons - Berm Reconst.	-	214,000	-	214,000		
Office Lab Space	-	288,000	5,000	283,000		
Office Space Renovations	-	57,500	-	57,500		
Effluent Discharge System	-	700,000	21,900	678,100		
Principal	428,120	442,124	442,100	456,600		
Interest	153,638	178,438	178,400	163,800		
Transfer to Fleet	-	68,202	68,200	66,900		
Transfer to Facilities	-	63,918	63,900	65,700		
Transfer to General Fund	305,088	385,170	651,000	542,700		
Total Expenditures	2,186,133	5,298,162	3,276,400	6,350,900	541,900	16.5%

Significant variances:

Overall net increase - significant increase in capital projects



Sanitation Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Charges for Services	\$ 1,110,452	\$ 669,090	\$ 640,000	\$ 672,000
Other Revenue/Sources	(5,827)	314,000	314,000	10,000
Total Revenue	1,104,625	983,090	954,000	682,000
Expenditures				
Personal Services	284,992	96,900	96,900	77,000
Purchased Services	242,621	660,695	660,700	767,400
Supplies	64,138	1,800	1,800	2,100
Transfers Out	70,920	68,724	68,700	70,300
Total Expenditures	662,671	828,119	828,100	916,800
Beginning Funds Available	\$ 1,319,121	\$ 2,313,100	\$ 1,761,100	\$ 1,887,000
Revenue Over/Under				
Expenditures	441,954	154,971	125,900	(234,800)
Ending Funds Available	\$ 1,761,075	\$ 2,468,071	\$ 1,887,000	\$ 1,652,200

Sanitation Fund	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
Revenue	Actual	Budget	Projected	Budget	13/14 Projected	
Charges for Services					<u>\$ chg</u>	<u>% chg</u>
Sanitation Fees	1,082,281	669,090	640,000	672,000	32,000	5%
Sanitation Startup Fees	4,470	-	-	-	-	
Container Re-deliver Fee	690	-	-	-	-	
Equipment Rental	906	-	-	-	-	
Refuse Container Charge	21,612	-	-	-	-	
Adjustments	14	-	-	-	-	
Recovery to Bad Debt	479	-	-	-	-	
Total Charges for Services	1,110,452	669,090	640,000	672,000	32,000	5%
Other Revenue/Sources						
Investment Earnings	7,328	10,000	10,000	10,000	-	0%
Unrlzd Gain/Loss on Investments	(16,944)	-	-	-	-	
Sale of Assets	-	304,000	304,000	-	(304,000)	-100%
Miscellaneous Revenue	3,789	-	-	-	-	
Total Other Revenue/Sources	(5,827)	314,000	314,000	10,000	(304,000)	-97%
Total Revenue	1,104,625	983,090	954,000	682,000	(272,000)	-29%

Sanitation Fund Expenditures	2012-13	2013-14	2013-14	2014-15	14/15 Budget vs.	
	Actual	Budget	Projected	Budget	13/14 Projected	
					\$ chg	% chg
Salaries and Wages	180,197	57,400	57,400	60,900		
Overtime	4,960	1,000	1,000	1,000		
Holiday Pay	7,593	-	-	-		
AZ Retirement Contributions	21,132	7,200	7,200	7,200		
FICA	13,815	4,850	4,800	4,700		
Worker's Comp	11,711	2,950	3,000	3,000		
Health, Accident & Life Insura	45,584	23,500	23,500	200		
Telephone	-	100	100	100		
Postage	-	50	-	-		
Reproduction/Printing	219	-	-	-		
Legal Publication	95	-	-	-		
Liability Insurance	14,085	8,305	8,300	3,500		
Vehicle Repair & Maintenance	35,605	-	-	-		
Maintenance Other	750	-	-	-		
Professional Services	6,300	598,650	598,700	616,600		
Financial Audit	1,192	250	300	300		
Admin Fee	-	-	-	62,800	62,800	#DIV/0!
Land Fill Charges	184,375	53,340	53,300	54,100		
Bulk Trash Pickup	-	-	-	30,000	30,000	#DIV/0!
Office Supplies	1,158	200	200	700		
Uniform Allowance	2,460	750	800	800		
Tires, Batteries, etc...	4,040	-	-	-		
Fuel - Oil	51,412	-	-	-		
Small Tools	22	100	100	100		
Safety Equipment	956	500	500	500		
Other	4,090	-	-	-		
Computers/Printers	-	250	200	-		
Transfer to Fleet	-	17,677	17,700	20,800		
Transfer to General Fund	70,920	51,047	51,000	49,500		
Total Expenditures	662,671	828,119	828,100	916,800	88,700	10.7%

Significant variances:

Admin Fee - billing fee for residential and commercial accounts to General Fund

Bulk Trash Pickup -



FIDUCIARY FUND

Firefighter Pension Fund Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Pension Contribution	\$ 5,110	\$ 5,000	\$ 5,000	\$ 5,000
Investment Earnings	15,548	25,000	25,000	25,000
Total Revenue	20,658	30,000	30,000	30,000
Expenditures				
Pension Withdrawals	4,508	7,000	11,000	11,000
Other	3,412	3,500	3,500	3,500
Total Expenditures	7,920	10,500	14,500	14,500
Beginning Fund Balance	\$ 294,335	\$ 314,835	\$ 307,100	\$ 322,600
Revenue Over/Under				
Expenditures	12,738	19,500	15,500	15,500
Ending Fund Balance	\$ 307,073	\$ 334,335	\$ 322,600	\$ 338,100

Firefighter Pension Fund Detail	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget	14/15 Budget vs. 13/14 Projected
Revenue					
Other Revenue/Sources					<u>\$ chg</u> <u>% chg</u>
Investment Earnings	15,548	25,000	25,000	25,000	- 0%
Firemans Pension Contribution	5,110	5,000	5,000	5,000	- 0%
Total Other Revenue/Sources	20,658	30,000	30,000	30,000	- 0%
Total Revenue	20,658	30,000	30,000	30,000	- 0%
Expenditures					
Other Miscellaneous	3,412	3,500	3,500	3,500	- 0%
Firemens Pension Withdrawals	4,508	7,000	11,000	11,000	- 0%
Total Expenditures	7,920	10,500	14,500	14,500	- 0%

NEW POSITIONS

Town of Florence								
2014/2015 Proposed Budget								
Proposed New Positions								
Department	Position	FTE	estimated salary	estimated benefits	total estimated costs	recommended	recomm costs	recomm FTE
Comm Dev	Administrative Assistant	1.00	35,500	16,900	52,400	yes	52,400	1.00
Comm Dev	Building Official	1.00	59,600	26,300	85,900			
Comm Dev	Code Compliance Officer	1.00	39,100	20,400	59,500			
Court	Court Clerk - upgrade PT to FT	0.25	7,500	11,300	18,800	yes	18,800	0.25
Fire	PT positions		141,000	13,300	154,300	yes	120,000	-
Fire/Police	Office Assistant	1.00	27,300	13,600	40,900	yes	40,900	1.00
IT	Graphic Design and Digital Media Specialist	1.00	38,400	17,500	55,900	yes	55,900	1.00
Parks and Rec	Parks Maintenance Worker 1	1.00	30,100	16,700	46,800	yes	46,800	1.00
Parks and Rec	Recreation Programmer (Special Events)	1.00	32,300	16,600	48,900	yes	48,900	1.00
Police	Police Officer (Crime Prevention/SRO)	1.00	45,000	21,100	66,100	yes	66,100	1.00
Police	Lead Dispatcher - upgrade from Dispatcher	1.00	3,400	700	4,100			
Police	IT Technician	1.00	41,100	24,000	65,100			
Police	Police Officer	1.00	46,900	28,100	75,000			
Police	Fire Inspector	1.00	41,500	22,900	64,400			
Police	Police Sergeant	1.00	54,700	23,500	78,200	yes	78,200	1.00
Public Works	Streets Maintenance Worker 1	1.00	28,000	21,300	49,300			
Public Works	Senior Civil Engineer	1.00	78,100	29,600	107,700			
Public Works	Field Foreman	1.00	41,500	24,800	66,300			
Public Works	Engineering Technician	1.00	40,200	22,000	62,200			
Public Works	Project Manager	1.00	62,600	27,400	90,000			
Public Works	Mechanic	1.00	34,400	17,600	52,000	yes	52,000	1.00
		19.25	982,900	439,100	1,422,000		580,000	8.25

CAPITAL OUTLAY, SMALL ITEMS AND OTHER ONE-TIME EXPENDITURES

Town of Florence				
2014/2015 Proposed Budget				
Proposed Capital Outlay, Small Items and Other One-time Expenditures				
Department	Requested Item	estimated cost	recommended	recommended costs
Administration	Annexation set-aside	500,000	yes	500,000
Attorney	furniture	2,000	yes	2,000
Comm-Dev	Copier	6,000		
Economic Development	update website	10,000	yes	10,000
Engineering	computer	2,000	yes	2,000
Finance	Modular workstations	20,000	yes	20,000
Finance	safe	1,500	yes	1,500
Finance	Caselle software modules	8,000	yes	8,000
Fire	G2 Alerting Systems (2 requested, 1 approved)	90,000	yes	45,000
Fire	Turnouts (new and replacement)	67,500	yes	35,000
Fire	Fitness equipment	34,000		
Fire	Deck gun riser assembly	18,000		
Fire	Command vehicle/equipment	77,400		
Fire	Computers/printers	42,500		
Fire	Hazmat detection equipment	47,400		
Fire	vehicle logos for consistency	1,500	yes	1,500
Human Resources	NeoGov Recruitment program	10,900		
Human Resources	file cabinets and furniture	3,100	yes	3,100
Information Technology	redesign Town Web site	15,000	yes	15,000
Information Technology	IT: fiber connection to new CD/IT building (PCFCU)	15,000	yes	15,000
Information Technology	computer replacements	20,000	yes	20,000
Parks and Recreation	Aeromodeler Park fencing	2,000	yes	2,000
Police	Air conditioning improvement	8,000		
Police	Fire proof file cabinets (4)	22,000		
Police	Outdoor storage shed	7,500		
Police	Smart Board and accessories	21,000		
Police	software on sergeant's computer	1,000	yes	1,000
Police	Compstat Dashboard software	21,600	yes	21,600
Police	Compstat Community Dashboard software	9,000	yes	9,000
Public Works/Facilities	Senior Center doors replacement (3)	3,600	yes	3,600
Public Works/Facilities	Senior Center roof work	1,500	yes	1,500
Public Works/Facilities	Senior Center exterior lights	1,100	yes	1,100
Public Works/Facilities	Town Hall water heater replacements (2)	1,000	yes	1,000
Public Works/Facilities	Fire Station 1 sink, faucet, eyewash station	2,200	yes	2,200
Public Works/Facilities	Heritage Park concession bldg door lock set	1,800	yes	1,800
Public Works/Facilities	Heritage Park concession bldg toilets/urinals	800	yes	800
Public Works/Facilities	Heritage Park concession bldg lavatories	3,200	yes	3,200
Public Works/Facilities	Admin security modification at service counter	21,000	yes	10,000
Public Works/Facilities	Town Hall exterior paint	12,000	yes	12,000
Public Works/Facilities	Little League Park concession bldg toilets	12,000	yes	5,000
Public Works/Facilities	Silver King Marketplace	100,000	yes	100,000
Public Works/Facilities	Silver King bldg exterior painting	12,000	yes	8,000

Town of Florence				
2014/2015 Proposed Budget				
Proposed Capital Outlay, Small Items and Other One-time Expenditures				
Department	Requested Item	estimated cost	recommended	recommended costs
Public Works/Facilities	Town Hall cashier window	18,000	yes	18,000
Public Works/Facilities	Police evidence refrigeration systems	18,000		
Public Works/Facilities	LL Park concession bldg bathroom partition doors	5,000		
Public Works/Facilities	Town Hall restroom sinks/faucets	2,600		
Public Works/Facilities	Fire Station 1 exterior shade structure	5,000		
Public Works/Facilities	Fire Station 1 kitchen return air duct	1,200		
Public Works/Facilities	Public Works tenant improvement	47,000		
Public Works/Facilities	NWWTP operations bldg demo/upgrade	82,000		
Public Works/Facilities	Fire Station 1 sleeping areas/restrooms/kitchen	1,455,000		
Public Works/Facilities	Fire Station 1 decontamination shower	15,000		
Public Works/Facilities	Fire Station 1 windows for offices/dorms, other	50,000	yes	50,000
Public Works/Fleet	Tractor/Mower	55,000		
Public Works/Fleet	Four post shop lift	7,500		
Public Works/Fleet	Fueling facility	200,000	yes	200,000
Public Works/Streets	Main Street overlay improvement	200,000	yes	200,000
Public Works/Streets	Road repairs and maintenance	500,000	yes	500,000
Public Works/Streets	Curb, gutter, sidewalk new and replacement	150,000	yes	250,000
Various	Minor capital outlay placeholder	100,000	yes	100,000
Various	Small furniture, fixtures and equipment	60,900	yes	60,900
Total		4,228,300		2,240,800
Vehicles				
Public Works/Fleet	Fleet pool vehicle	35,000	yes	35,000
Police	Vehicles (3 requested, 2 approved)	147,000	yes	98,000
Public Works/Fleet	Water Truck	125,000	yes	125,000
Public Works/Fleet	Fleet replacement	-	yes	242,000
Public Works/Fleet	Chevy 1500 HD 2WD regular cab (2)	48,200		
Public Works/Fleet	Front end loader	174,000		
Public Works/Fleet	Street sweeper (grant funded)	188,300	yes	188,300
Public Works/Fleet	Ford Explorer 4WD	55,100		
Public Works/Fleet	Ford Transit Van	24,900		
Public Works/Fleet	Dodge Ram 2500 Crew 4x4 9' utility	49,500		
Public Works/Fleet	Dodge Ram 2500 Crew Long Bed	39,800		
Public Works/Fleet	Chevy 2500 HD 2WD	33,200		
Public Works/Fleet	replacement police vehicles (7)	346,200		
Total		1,266,200		688,300



**2014-15 BUDGET
CAPITAL
IMPROVEMENT
PLAN
EXPENDITURES**

Town of Florence			
2014/2015 Proposed Budget			
Capital Improvement Program Expenditures			
	Project No.	recommended 2014/15 budget	comments
Department/Item			
General Government			
Territory Square	GG-18	600,000	unspent 2013/14 budget will be carried forward
Parks, Open Space and Community			
Library/Aquatics/Recreation complex	POC-tbd	13,280,000	\$13,000,000 estimated construction, \$280,000 project management
Community Development/IT building	POC-tbd	395,000	\$335,000 purchase price; \$60,000 tenant improvements
Fueling facility	POC-tbd	200,000	
Softball field #3 lighting	POC-23	150,000	
		14,025,000	
Highways and Streets			
Stormwater master plan	U-01	100,000	
Stormwater utility improvements	U-02	45,000	planning/feasibility ----- 2015/16 construction \$265,000
Street improvements phase IV - Florence Gardens	T-08	40,000	architecture/engineering ----- 2015/16 \$185,000 arch/eng + \$1,365,000 construction
<p>NOTE: Three phases of the Florence Gardens project have been completed to date. The scope of each project was a) remove existing chipped/seal streets, b) provide curb and gutter, c) provide new asphalt surfacing with base course, d) provided appurtenances for drainage flows, which resulted in reducing flows by at least 75% from Maricopa Blvd. and diverting it to minimize destruction.</p> <p>Phase 1 - Completed area between Arizona Blvd to Chochise and from Indiana to Florence Blvd - \$2,013,586.69</p> <p>Phase 2 - Completed between Chochise and McFarland Blvd and from Indiana to Florence Blvd - \$1,966,161.03</p> <p>Phase 3 - Completed between McFarland Blvd and Maricopa Blvd and from Indiana to Florence Blvd - \$1,311,673.77</p> <p>Total first 3 phases - \$5,291,421.49</p>			
Main Street northern extension	T-13	700,000	
SH79B & SH287 intersection improvements	T-14	400,000	architecture/engineering ----- 2016/17 \$1,500,000 construction
Diversion Dam Road improvements	T-17	1,250,000	construction
Street signalization	T-28	275,000	
Pinal Street drainage improvements (Butte to First)	T-41	525,000	construction
Florence Heights Road improvements (Main to SR79)	T-55	1,800,000	construction
		5,135,000	

Town of Florence			
2014/2015 Proposed Budget			
Capital Improvement Program Expenditures			
	Project No.	recommended	
Department/Item		2014/15 budget	comments
Water Utility			
New water well (North Florence)	WU-23	750,000	
Water line relocation (North Florence - INS)	WU-25	95,000	
Water storage tank installation (North Florence)	WU-26	1,300,000	
Fire hydrant replacements (North Florence)	WU-30	40,000	
New water well #3 replacement	WU-34	1,365,000	
Valve replacements	WU-35	30,000	
Water line replacements (2", 3", 4")	WU-38	100,000	
SCADA water tie-ins	WU-64	85,000	
Booster Pumps at Well #5	WU-65	150,000	
Water line (Adamsville Road)	WU-66	400,000	
Water transmission line (well #4 to well #5)	WU-69	218,000	
Water transmission line ext. (Caliente to Calif)	WU-74	200,000	
Water line extension at Well #5	WU-77	110,000	
Office lab space renovation	WU-79	57,500	
		4,900,500	
Sewer Utility			
Recharge injection wells	SU-05	330,000	
Sewer main extensions and replacements	SU-06	175,000	
WWTP expansion (Plant Road)	SU-08	1,300,000	
18" sewer bore across SH79	SU-11	100,000	
Recharge Facility expansion (N. Florence WWTP)	SU-16	40,000	
		1,945,000	
TOTAL CAPITAL IMPROVEMENTS		26,605,500	



**MERRILL RANCH
COMMUNITY
FACILITIES
DISTRICT #1**

MRCFD#1 - Capital Improvement Fund				
Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
GO Bond Proceeds	\$ -	\$ -	\$ -	\$ 1,500,000
Special Assessment Bond Procee	189,000	752,500	-	1,446,200
Investment Earnings	(1,127)	1,000	9,300	3,400
Transfers In	140,000	-	900,000	-
Total Revenue	327,873	753,500	909,300	2,949,600
Expenditures				
Purchased Services/Other	92,416	80,000	-	350,000
Capital Outlay	225,443	1,146,892	-	3,223,100
Transfers Out	16,788	845,875	845,900	-
Total Expenditures	334,647	2,072,767	845,900	3,573,100
Beginning Fund Balance	\$ 566,810	\$ 1,322,815	\$ 560,100	\$ 623,500
Revenue Over/Under				
Expenditures	(6,774)	(1,319,267)	63,400	(623,500)
Ending Fund Balance	\$ 560,036	\$ 3,548	\$ 623,500	\$ -



MRCFD#1 - Capital				
Improvement Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Other Revenue/Sources				
Investment Earnings	7,190	1,000	1,000	3,400
Unrlzd Gain/Loss on Investments	(8,317)	-	8,300	-
GO Bond Issuance	-	-	-	1,500,000
SA Lien Bond Issuance	-	752,500	-	1,446,200
Proceeds From Bond Sales 17B	189,000	-	-	-
Total Other Revenue/Sources	187,873	753,500	9,300	2,949,600
Transfers In				
Transfers In	140,000	-	900,000	-
Total Transfers In	140,000	-	900,000	-
Total Revenue	327,873	753,500	909,300	2,949,600
Expenditures				
Professional Services	54,126	-	-	-
Improvements Other Than Bldgs	-	480,000	-	481,000
Improvements Other Than Bldgs	225,443	-	-	-
Professional Services	-	-	-	40,000
Improvements Other Than Bldgs	-	-	-	265,200
Professional Services	38,290	-	-	-
Improvements Other Than Bldgs	-	133,932	-	134,000
Professional Services	-	20,000	-	20,000
Improvements Other Than Bldgs	-	106,000	-	106,000
Professional Services	-	40,000	-	40,000
Improvements Other Than Bldgs	-	247,000	-	247,000
Professional Services	-	20,000	-	10,000
Improvements Other Than Bldgs	-	179,960	-	49,500
Professional Services	-	-	-	40,000
Improvements Other Than Bldgs	-	-	-	240,000
Professional Services	-	-	-	40,000
Improvements Other Than Bldgs	-	-	-	348,500
Professional Services	-	-	-	160,000
Improvements Other Than Bldgs	-	-	-	1,340,000
Improvements Other Than Bldgs	-	-	-	11,900
Operating Transfers Out	16,788	845,875	845,900	-
Total Expenditures	334,647	2,072,767	845,900	3,573,100

MRCFD#1 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Property Tax	\$ 390,927	\$ 435,426	\$ 435,400	\$ 504,900
Assessments	387,359	367,247	485,200	346,900
Investment Earnings	(17,435)	15,000	21,300	3,000
Transfers In	16,788	-	-	-
Total Revenue	777,639	817,673	941,900	854,800
Expenditures				
Purchased Services/Other	59,942	46,515	34,400	39,200
Debt Service	683,979	660,699	689,500	1,213,200
Transfers Out	140,000	900,000	900,000	-
Total Expenditures	883,921	1,607,214	1,623,900	1,252,400
Beginning Fund Balance	\$ 2,310,805	\$ 1,806,876	\$ 2,204,500	\$ 1,522,500
Revenue Over/Under				
Expenditures	(106,282)	(789,541)	(682,000)	(397,600)
Ending Fund Balance	\$ 2,204,523	\$ 1,017,335	\$ 1,522,500	\$ 1,124,900



MRCFD#1 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Taxes				
Ad Valorem Levy	390,927	435,426	435,400	504,900
Total Taxes	390,927	435,426	435,400	504,900
Other Revenue/Sources				
Area 1 Principal	152,206	72,000	120,200	73,000
Area 1 Late Fee	1,042	-	500	-
Area 1 Interest	96,479	97,546	97,500	91,200
Area 1 Admin Fee	20,457	19,040	19,000	18,100
Area 2-54 Principal	8,133	5,960	14,400	6,500
Area 2-54 Interest	27,101	29,557	29,600	28,100
Area 2-54 Admin Fee	2,987	3,094	3,100	2,900
Area 3-17A Principal	4,825	5,325	15,500	5,800
Area 3-17A Interest	20,995	41,616	41,600	20,700
Area 3-17A Admin Fee	2,771	2,788	2,800	2,700
Area 4-18 Principal	11,250	3,000	34,500	5,900
Area 4-18 Interest	22,161	12,993	21,700	22,900
Area 4-18 Admin Fee	2,873	1,836	2,700	2,700
Area 5-17B Principal	-	5,459	15,100	4,000
Area 5-17B Interest	12,260	23,347	23,300	12,800
Area 5-17B Admin Fee	1,819	3,094	3,100	1,700
Area 6-9A Principal	-	1,897	1,900	4,800
Area 6-9A Interest	-	11,111	11,100	20,800
Area 6-9A Admin Fee	-	1,377	1,400	2,800
Area 6-2 Principal	-	1,593	1,600	2,100
Area 6-2 Interest	-	9,328	9,300	9,100
Area 6-2 Admin Fee	-	1,156	1,200	1,200
Area 6-17C Principal	-	1,897	1,900	-
Area 6-17C Interest	-	11,111	11,100	-
Area 6-17C Admin Fee	-	1,122	1,100	600
Area 6-9B Admin Fee	-	-	-	2,700
Area 7-16 Admin Fee	-	-	-	3,800
Investment Earnings	846	15,000	3,000	3,000
Unrlzd Gain/Loss on Investments	(18,310)	-	18,300	-
Miscellaneous	29	-	-	-
Total Other Revenue/Sources	369,924	382,247	506,500	349,900
Transfers In				
Transfers In - 17B	16,788	-	-	-
Total Transfers In	16,788	-	-	-
Total Revenue	777,639	817,673	941,900	854,800

MRCFD#1 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Expenditures				
Professional Services	32,250	46,515	34,400	39,200
Operating Transfers Out	140,000	900,000	900,000	-
Interest - 2012 GO Bonds	6,698	6,698	-	-
Principal - 2008A GO Bonds	85,000	90,000	90,000	95,000
Interest - 2008A GO Bonds	297,890	292,640	292,700	287,100
Admin Fees - 2008A GO Bonds	-	-	800	800
Principal - Area 1 SA Bonds	123,000	69,000	124,000	465,000
Interest - Area 1 SA Bonds	103,940	99,219	97,800	92,900
Principal - Area 2 SA Bonds	5,020	5,470	15,500	37,000
Interest - Area 2 SA Bonds	30,275	29,803	29,400	28,400
Principal - Area 3 SA Bonds	4,660	5,010	5,000	16,400
Interest - Area 3 SA Bonds	21,613	21,250	21,300	20,900
Developer Reimb - Area 4	27,692	-	-	-
Principal - Area 4 SA Bonds	-	5,078	-	5,500
Interest - Area 4 SA Bonds	-	23,537	-	34,800
Principal - Area 5 SA Bonds	-	-	-	3,000
Interest - Area 5 SA Bonds	5,883	12,994	13,000	12,900
Principal - Area 6 SA Bonds	-	-	-	-
Interest - Area 6 SA Bonds	-	-	-	43,500
Principal - Area 7 SA Bonds	-	-	-	-
Interest - Area 7 SA Bonds	-	-	-	70,000
Total Expenditures	883,921	1,607,214	1,623,900	1,252,400



MRCFD#1 - Operations and Maintenance Fund				
Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
Property Tax	\$ 36,085	\$ 40,193	\$ 40,200	\$ 46,600
Other Revenue/Sources	1,055	2,408	3,700	1,800
Total Revenue	37,140	42,601	43,900	48,400
Expenditures				
Salaries and Benefits	41,324	22,053	22,100	21,500
Purchased Services/Other	20,994	20,750	20,800	20,800
Supplies	27,086	5,500	5,500	5,500
Total Expenditures	89,404	48,303	48,400	47,800
Beginning Fund Balance	\$ 222,380	\$ 157,759	\$ 170,200	\$ 165,700
Revenue Over/Under				
Expenditures	(52,264)	(5,702)	(4,500)	600
Ending Fund Balance	\$ 170,116	\$ 152,057	\$ 165,700	\$ 166,300

MRCFD#1 - Operations and Maintenance Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Taxes				
Ad Valorem Levy	36,085	40,193	40,200	46,600
Total Taxes	36,085	40,193	40,200	46,600
Other Revenue/Sources				
Investment Earnings	189	500	1,800	1,800
Unrlzd Gain/Loss on Investments	(1,924)	-	1,900	-
Miscellaneous Income	-	1,908	-	-
Administrative Fees	2,790	-	-	-
Total Other Revenue/Sources	1,055	2,408	3,700	1,800
Total Revenue	37,140	42,601	43,900	48,400
Expenditures				
Salaries and Wages	29,105	15,028	15,000	15,200
AZ Retirement Contributions	3,242	1,734	1,700	1,700
FICA	1,998	1,150	1,200	1,100
Worker's Comp	72	37	100	-
Health, Accident & Life Insura	6,907	4,104	4,100	3,500
Legal Publication	867	500	500	500
Professional Services	19,318	20,000	20,000	20,000
Office Supplies	-	500	500	500
Other	-	5,000	5,000	5,000
Street Maintenance	27,086	-	-	-
Training and Development	809	250	300	300
Total Expenditures	89,404	48,303	48,400	47,800

**MERRILL RANCH
COMMUNITY
FACILITIES
DISTRICT #2**

MRCFD#2 - Capital Improvement Fund				
Summary	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Budget
Revenue				
GO Bond Proceeds	\$ -	\$ 1,880,000	\$ 1,874,200	\$ -
Special Assessment Bond Procee	-	556,500	-	556,500
Investment Earnings	(1,414)	-	7,400	3,000
Transfers In	-	-	500,000	-
Total Revenue	(1,414)	2,436,500	2,381,600	559,500
Expenditures				
Purchased Services	50,126	100,000	158,900	70,000
Capital Outlay	147,466	2,225,850	1,715,300	496,100
Transfers Out	-	449,875	449,900	-
Total Expenditures	197,592	2,775,725	2,324,100	566,100
Beginning Fund Balance	\$ 148,047	\$ 340,588	\$ (50,900)	\$ 6,600
Revenue Over/Under				
Expenditures	(199,006)	(339,225)	57,500	(6,600)
Ending Fund Balance	\$ (50,959)	\$ 1,363	\$ 6,600	\$ -

MRCFD#2 - Capital				
Improvement Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Other Revenue/Sources				
Investment Earnings	2,993	-	3,000	3,000
Unrlzd Gain/Loss on Investments	(4,407)	-	4,400	-
GO Bond Issuance	-	1,880,000	1,874,200	-
SA Lien Bond Issuance	-	556,500	-	556,500
Total Other Revenue/Sources	(1,414)	2,436,500	1,881,600	559,500
Transfers In				
Operating Transfers In	-	-	500,000	-
Total Transfers In	-	-	500,000	-
Total Revenue	(1,414)	2,436,500	2,381,600	559,500
Expenditures				
Professional Services	-	100,000	158,900	-
Improvements other than Bldgs	-	1,780,000	1,715,300	-
Professional Services	50,126	-	-	-
Professional Services	-	-	-	30,000
Improvements Other Than Bldgs	-	234,600	-	232,500
Professional Services	-	-	-	40,000
Improvements Other Than Bldgs	-	211,250	-	254,000
Infrastructure Improvements	147,466	-	-	-
Improvements Other Than Bldgs	-	-	-	9,600
Operating Transfers Out	-	449,875	449,900	-
Total Expenditures	197,592	2,775,725	2,324,100	566,100

MRCFD#2 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Summary	Actual	Budget	Projected	Budget
Revenue				
Property Tax	\$ 334,534	\$ 332,414	\$ 332,500	\$ 476,900
Assessments	425,061	352,887	438,200	352,100
Investment Earnings	(7,942)	1,000	17,500	5,500
Total Revenue	751,653	686,301	788,200	834,500
Expenditures				
Purchased Services/Other	31,538	31,110	33,900	33,800
Debt Service	580,435	520,722	592,100	1,104,300
Transfers Out	-	500,000	500,000	-
Total Expenditures	611,973	1,051,832	1,126,000	1,138,100
Beginning Fund Balance	\$ 1,411,311	\$ 979,391	\$ 1,551,000	\$ 1,213,200
Revenue Over/Under				
Expenditures	139,680	(365,531)	(337,800)	(303,600)
Ending Fund Balance	\$ 1,550,991	\$ 613,860	\$ 1,213,200	\$ 909,600



MRCFD#2 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Taxes				
Ad Valorem Levy	334,534	332,414	332,500	476,900
Total Taxes	334,534	332,414	332,500	476,900
Other Revenue/Sources				
Area 1 Principal	151,938	72,000	110,200	75,000
Area 1 Late Fee	2,343	1,000	1,000	-
Area 1 Interest	103,181	97,546	97,500	93,900
Area 1 Admin Fee	21,875	21,080	21,100	19,300
Area 2-29 Principal	7,808	5,080	17,500	5,500
Area 2-29 Interest	25,126	25,034	25,000	24,600
Area 2-29 Admin Fee	2,705	2,992	3,000	2,700
Area 3-40 Principal	31,597	8,910	43,600	9,700
Area 3-40 Interest	46,173	45,265	45,300	43,300
Area 3-40 Admin Fee	4,992	5,066	5,100	4,500
Area 4-20 Principal	10,030	3,640	3,600	3,900
Area 4-20 Interest	15,326	15,151	15,200	14,900
Area 4-20 Admin Fee	1,967	1,972	2,000	1,900
Area 5-22A Principal	-	-	-	4,700
Area 5-22A Interest	-	24,010	24,000	17,700
Area 5-22A Admin Fee	-	1,428	1,400	2,500
Area 5-22B Principal	-	-	-	5,200
Area 5-22B Interest	-	21,438	21,400	19,900
Area 5-22B Admin Fee	-	1,275	1,300	2,900
Investment Earnings	4,037	1,000	5,500	5,500
Unrlzd Gain/Loss on Investments	(11,979)	-	12,000	-
Miscellaneous	-	-	-	-
Total Other Revenue/Sources	417,119	353,887	455,700	357,600
Total Revenue	751,653	686,301	788,200	834,500

MRCFD#2 - Debt Service Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Expenditures				
Professional Services	31,538	31,110	33,900	33,800
Principal - Area 1 SA Bonds	124,000	69,000	130,000	393,000
Interest - Area 1 SA Bonds	106,980	99,219	100,700	95,700
Principal - Area 2 SA Bonds	4,270	4,660	4,700	8,100
Interest - Area 2 SA Bonds	25,779	25,243	25,300	24,800
Principal - Area 3 SA Bonds	7,500	8,180	21,200	27,000
Interest - Area 3 SA Bonds	46,205	45,633	45,100	43,700
Principal - Area 4 SA Bonds	3,130	3,370	3,400	9,700
Interest - Area 4 SA Bonds	15,534	15,282	15,300	15,000
Interest - Area 5 SA Bonds	-	-	-	60,500
Principal - 2010 GO Bonds	75,000	80,000	80,000	80,000
Interest - 2010 GO Bonds	168,316	170,135	166,400	164,200
Principal - 2013 GO Bonds	-	-	-	70,000
Interest - 2013 GO Bonds	-	-	-	112,600
Operating Transfers Out	-	500,000	500,000	-
Interest	3,721	-	-	-
Total Expenditures	611,973	1,051,832	1,126,000	1,138,100



MRCFD#2 - Operations and Maintenance Fund				
Summary	2012-13	2013-14	2013-14	2014-15
	Actual	Budget	Projected	Budget
Revenue				
Property Tax	\$ 30,880	\$ 30,684	\$ 30,700	\$ 44,000
Other Revenue/Sources	(590)	1,970	1,300	400
Total Revenue	30,290	32,654	32,000	44,400
Expenditures				
Salaries and Benefits	41,324	22,053	22,100	21,500
Purchased Services/Other	20,407	20,750	20,800	20,800
Supplies	32,227	5,500	5,500	5,500
Total Expenditures	93,958	48,303	48,400	47,800
Beginning Fund Balance	\$ 114,902	\$ 46,550	\$ 51,300	\$ 34,900
Revenue Over/Under				
Expenditures	(63,668)	(15,649)	(16,400)	(3,400)
Ending Fund Balance	\$ 51,234	\$ 30,901	\$ 34,900	\$ 31,500

MRCFD#2 - Operations and Maintenance Fund	2012-13	2013-14	2013-14	2014-15
Detail	Actual	Budget	Projected	Budget
Revenue				
Taxes				
Ad Valorem Levy	30,880	30,684	30,700	44,000
Total Taxes	30,880	30,684	30,700	44,000
Other Revenue/Sources				
Investment Earnings	279	200	400	400
Unrlzd Gain/Loss on Investments	(869)	-	900	-
Miscellaneous Revenue	-	1,770	-	-
Total Other Revenue/Sources	(590)	1,970	1,300	400
Total Revenue	30,290	32,654	32,000	44,400
Expenditures				
Salaries and Wages	29,105	15,028	15,000	15,200
AZ Retirement Contributions	3,242	1,734	1,700	1,700
FICA - Employer's Portion	1,998	1,150	1,200	1,100
Workmans Compensation	72	37	100	-
Health, Accident & Life Insura	6,907	4,104	4,100	3,500
Legal Publication	890	500	500	500
Professional Services	18,708	20,000	20,000	20,000
Office Supplies	-	500	500	500
Other	99	5,000	5,000	5,000
Street Maintenance	32,128	-	-	-
Training and Development	809	250	300	300
Total Expenditures	93,958	48,303	48,400	47,800