

RESOLUTION NO. 10-941

(Originally numbered Resolution No. 10-735 in error)

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, YAVAPAI COUNTY, ARIZONA, ADOPTING AN EXPENDITURE LIMITATION TO GOVERN THE TOWN OF CHINO VALLEY BUDGET FOR THE FISCAL YEAR 2010/2011, DECLARING THAT THE SAME SHALL CONSTITUTE THE BUDGET FOR THE TOWN OF CHINO VALLEY FOR SAID FISCAL YEAR; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO THE LAW

WHEREAS, pursuant to Article 9, Section 20(9) of the Arizona Constitution, and ARS Section 41-563.03(C), (E) and (G), the qualified voters of the Town of Chino Valley did, on March 10, 2009, adopt an Alternative Expenditure Limitation for the Town; and

WHEREAS, Proposition 400, which set forth said Alternative Expenditure Limitation, provided that, as part of the budget process, the Mayor and Common Council shall annually adopt an expenditure limitation to govern the budget, after public hearing; and

WHEREAS, in accordance with the provisions of Arizona Revised Statutes §§ 42-17101 through 17106, 17056 through 17058, and 17151, the Town Council did, on May 28, 2009 make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and also an estimate of revenues from sources other than direct taxation, and did enter the same upon the minutes; and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates not to exceed \$59,166,595, together with a Public Notice that the Town Council would meet on July 22, 2010 in the Town's Council Chambers for the purpose of hearing any and all citizens who wish to speak in favor of or against any of the proposed expenditures; and

WHEREAS, the Mayor and Common Council desire now to establish an expenditure limitation and budget expenditures for Fiscal Year 2010/2011, which expenditures do not exceed the published tentative budget;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the Town of Chino Valley, County of Yavapai, Arizona, as follows:

1. That the expenditure limitation to govern the Town of Chino Valley budget for Fiscal Year 2010/2011 is hereby established in an amount not to exceed **\$59,166,595**.
2. That the estimates of revenues and expenditures shown in the schedules attached hereto and expressly made a part hereof, are hereby adopted as the budget of the Town of Chino Valley for Fiscal Year 2010/2011.
3. That this Resolution shall be effective from and after its passage and approval according to law.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Chino Valley, Arizona this 12th day of August, 2010.

Jim Bunker, Mayor

ATTEST:

APPROVED AS TO FORM:

Jami C. Lewis, Town Clerk

Musgrove, Drutz & Kack, PC
Town Attorney

OFFICAL BUDGET FORMS

TOWN OF CHINO VALLEY

Fiscal Year 2011

TOWN OF CHINO VALLEY

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TOWN OF CHINO VALLEY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2011

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2010	ACTUAL EXPENDITURES/EXPENSES** 2010	FUND BALANCE/NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 7,192,748	\$ 6,433,227	\$ 850,000	Primary: \$	\$ 5,933,369	\$	\$	\$ 622,337	\$ 77,876	\$ 7,327,830	\$ 6,839,936
2. Special Revenue Funds	4,439,737	748,500	1,608,000	Secondary: 3,757	8,453,306			9,934	75,652	9,999,345	9,343,313
3. Debt Service Funds Available	1,115,597	1,112,221	952,572		33,000			273,898		1,259,470	1,076,929
4. Less: Designation for Future Debt Retirement			182,541							182,541	
5. Total Debt Service Funds	1,115,597	1,112,221	770,031		33,000			273,898		1,076,929	1,076,929
6. Capital Projects Funds	19,432,712	2,492,490	3,817,063		20,693,557			31,810	1,150,115	23,392,315	21,725,052
7. Permanent Funds											
8. Enterprise Funds Available	18,307,262	2,085,000	950,000		17,804,400			415,664	50,000	19,120,064	18,831,479
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	18,307,262	2,085,000	950,000		17,804,400			415,664	50,000	19,120,064	18,831,479
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 50,488,056	\$ 12,871,438	\$ 7,995,094	\$ 3,757	\$ 52,917,632	\$	\$	\$ 1,353,643	\$ 1,353,643	\$ 60,916,483	\$ 57,816,709

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses	2010	2011
	<u>\$ 50,488,056</u>	<u>\$ 57,816,709</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	50,488,056	57,816,709
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 50,488,056</u>	<u>\$ 57,816,709</u>
6. EEC or voter-approved alternative expenditure limitation		

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

TOWN OF CHINO VALLEY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2011

	2010	2011
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	3,386	3,757
C. Total property tax levy amounts	\$ <u>3,386</u>	\$ <u>3,757</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 2,947	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ 2,947	
C. Total property taxes collected	\$ <u>2,947</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.1017	0.1293
(3) Total city/town tax rate	<u>0.1017</u>	<u>0.1293</u>

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating 3 special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF CHINO VALLEY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
GENERAL FUND			
Local Taxes			
TOWN SALES TAXES	\$ 2,700,000	\$ 2,407,435	\$ 2,266,666
FRANCHISE TAXES	146,300	150,000	149,000
Licenses and Permits			
BUILDING PERMITS	95,000	58,687	57,000
BUSINESS LICENSES	73,000	67,782	70,000
PLAN CHECK FEES	48,000	35,174	27,000
OTHER LICENSES & PERMITS	14,000	10,712	7,000
Intergovernmental			
STATE SHARED SALES TAX	852,800	903,172	878,418
STATE SHARED INCOME TAX	1,511,700	1,591,287	1,199,446
VEHICLE LICENSE TAX	700,000	675,000	675,763
YAVAPAI COUNTY LIBRARY FUNDS	115,000	114,969	115,000
YAVAPAI COUNTY LONG TERM CARE PGM	14,000	16,363	16,000
NACOG SENIOR NUTRITION GRANT		5,745	
POLICE DEPARTMENT GRANTS	118,573	167,294	121,491
Charges for Services			
ENGINEERING FEES	22,085	2,250	5,150
PARKS & RECREATION FEES	14,500	7,485	12,300
SENIOR CENTER NUTRITION PGM	25,000	13,000	14,000
POLICE DEPARTMENT REPORT FEES	3,200	4,000	4,500
LIBRARY COPIES & MAPS FEES	250	525	600
AQUATIC CENTER FEES	36,000	43,000	38,000
FACILITIES USE FEES	34,100	44,289	33,600
OTHER CHARGES FOR SERVICES	820	950	1,050
Fines and Forfeitures			
ANIMAL CONTROL FEES	15,000	28,279	26,500
LIBRARY FINES	4,900	5,200	5,350
COURT FINES AND FORFEITURES	222,100	136,840	140,000
Interest Earnings			
EARNINGS ON INVESTMENTS	600	37	35
Contributions & Donations			
SPONSORSHIPS	41,000	3,322	51,000
SENIOR CENTER THRIFT STORE	1,000	640	1,000
SENIOR CENTER DONATIONS	2,500	6,057	7,500
Miscellaneous			
OTHER REVENUES	381,320	321,028	10,000
Total General Fund	\$ 7,192,748	\$ 6,820,522	\$ 5,933,369

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CHINO VALLEY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
HIGHWAY USER REVENUE	\$ 752,865	\$ 925,750	\$ 842,820
MISCELLANEOUS REVENUES	27,100	83,877	29,800
EARNINGS ON INVESTMENTS	3,000	625	2,600
STIMULUS PROJECT REVENUES			3,702,000
Total Highway User Revenue Fund	\$ 782,965	\$ 1,010,252	\$ 4,577,220
Local Transportation Assistance Fund			
LTAFF REVENUES	\$ 54,158	\$ 31,558	\$
Total Local Transportation Assistance Fund	\$ 54,158	\$ 31,558	\$
CDBG GRANTS	\$	\$	\$ 371,473
	\$	\$	\$ 371,473
MISCELLANEOUS GRANTS	\$ 3,254,470	\$ 162,250	\$ 3,464,503
	\$ 3,254,470	\$ 162,250	\$ 3,464,503
SPECIAL REVENUE FUND -- COURT	\$ 36,500	\$ 41,297	\$ 28,110
SPECIAL REVENUE FUND -- PD	23,000	13,761	12,000
	\$ 59,500	\$ 55,058	\$ 40,110
Total Special Revenue Funds	\$ 4,151,093	\$ 1,259,118	\$ 8,453,306

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CHINO VALLEY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2010</u>	<u>ACTUAL REVENUES* 2010</u>	<u>ESTIMATED REVENUES 2011</u>
DEBT SERVICE FUNDS			
<u>DEBT SERVICE FUND</u>	\$ 144,350	\$ 140,974	\$
	\$ 144,350	\$ 140,974	\$
<u>DEFEASANCE FUND</u>	\$ 971,247	\$ 47,971	\$ 33,000
	\$ 971,247	\$ 47,971	\$ 33,000
Total Debt Service Funds	\$ 1,115,597	\$ 188,945	\$ 33,000
CAPITAL PROJECTS FUNDS			
<u>IMPACT FEES FUNDS</u>	\$ 154,420	\$ 24,644	\$ 1,635
<u>CAPITAL IMPROVEMENTS FUND</u>	19,537,250	1,285,961	20,647,166
<u>REPLACEMENT FUND</u>	26,300	24,280	44,756
	\$ 19,717,970	\$ 1,334,885	\$ 20,693,557
Total Capital Projects Funds	\$ 19,717,970	\$ 1,334,885	\$ 20,693,557
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
ENTERPRISE FUNDS			
<u>WATER ENTERPRISE FUND</u>	\$ 3,304,662	\$ 871,754	\$ 4,477,000
<u>SEWER ENTERPRISE FUND</u>	15,002,600	1,273,515	13,327,400
	\$ 18,307,262	\$ 2,145,269	\$ 17,804,400
Total Enterprise Funds	\$ 18,307,262	\$ 2,145,269	\$ 17,804,400
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
TOTAL ALL FUNDS	\$ 50,484,670	\$ 11,748,739	\$ 52,917,632

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CHINO VALLEY
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
GENERAL FUND	\$	\$	\$ 622,337	\$ 77,876
Total General Fund	\$	\$	\$ 622,337	\$ 77,876
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$	\$ 63,652
MISCELLANEOUS GRANTS FUND			9,934	
SPECIAL REVENUE FUNDS -- PD				12,000
Total Special Revenue Funds	\$	\$	\$ 9,934	\$ 75,652
DEBT SERVICE FUNDS				
DEBT SERVICE FUND	\$	\$	\$ 273,898	\$
DEFEASANCE FUND				
Total Debt Service Funds	\$	\$	\$ 273,898	\$
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENTS FUND	\$	\$	\$	\$ 1,140,034
IMPACT FEES FUND				9,163
REPLACEMENT FUND			31,810	918
Total Capital Projects Funds	\$	\$	\$ 31,810	\$ 1,150,115
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
WATER ENTERPRISE FUND	\$	\$	\$ 415,664	\$
SEWER ENTERPRISE FUND				50,000
Total Enterprise Funds	\$	\$	\$ 415,664	\$ 50,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,353,643	\$ 1,353,643

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GENERAL FUND				
MAYOR & COUNCIL	\$ 15,314	\$ 1,000	16,500	\$ 18,897
TOWN MANAGER	256,309	(1,000)	280,000	250,652
MAGISTRATE COURT	263,216		235,000	266,563
FINANCE	221,139		200,000	183,653
HUMAN RESOURCES	75,152	962	88,000	112,257
TOWN CLERK	140,983		135,000	177,590
PROSECUTOR	131,608		120,000	115,291
MGMT INFO SYSTEMS	101,050		98,000	103,904
GEOGRAPHICAL INFO SYS	65,929		60,000	66,133
POLICE	2,153,516		2,150,000	2,128,721
DISPATCH	289,149		290,000	287,441
ANIMAL CONTROL	49,178	13,500	62,000	63,945
RECREATION	172,091		165,000	127,938
AQUATIC CENTER	152,120		166,000	187,066
PARKS	390,292		340,000	449,218
SENIOR CENTER	154,612		135,000	181,409
LIBRARY	221,845		226,000	236,776
PLANNING	189,882		190,000	199,758
BUILDING INSPECTION	78,362		76,000	77,524
CODE ENFORCEMENT	50,372		50,500	51,400
PUBLIC WORKS ADMIN	41,981	(420)	40,000	19,162
FACILITIES MAINTENANCE	234,161	1,432	230,000	237,966
VEHICLE MAINTENANCE	303,828		265,000	308,649
ENGINEERING	236,984	(1,012)	238,000	53,019
DEBT SERVICE/OTHER	614,659	(14,462)	100,000	249,653
NON-DEPARTMENTAL	589,016		477,227	685,351
Total General Fund	\$ 7,192,748	\$	\$ 6,433,227	\$ 6,839,936
SPECIAL REVENUE FUNDS				
HIGHWAY USER REVENUE FUND	\$ 837,123	\$ 285,258	\$ 600,000	\$ 5,299,443
CDBG GRANT FUND				371,473
MISCELLANEOUS GRANTS FUND	3,254,470		120,000	3,505,530
SPECIAL REVENUE FUND – COURT	36,500		25,000	163,110
SPECIAL REVENUE FUND – PD	23,000			
LIGHTING IMPROVEMENT DISTRICTS	3,386		3,500	3,757
Total Special Revenue Funds	\$ 4,154,479	\$ 285,258	\$ 748,500	\$ 9,343,313
DEBT SERVICE FUNDS				
DEBT SERVICE FUND	\$ 144,350		\$ 140,974	\$ 273,898
DEFEASANCE FUND	971,247		971,247	803,031
Total Debt Service Funds	\$ 1,115,597		\$ 1,112,221	\$ 1,076,929
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENTS FUND	\$ 19,537,250	\$ (319,183)	\$ 2,400,000	\$ 20,572,132
IMPACT FEES FUNDS	154,420	5,225	62,490	974,272
ASSET REPLACEMENT FUND	26,300	28,700	30,000	178,648
Total Capital Projects Funds	\$ 19,717,970	\$ (285,258)	\$ 2,492,490	\$ 21,725,052
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
WATER ENTERPRISE FUND	\$ 3,304,662		\$ 900,000	\$ 4,892,664
SEWER ENTERPRISE FUND	15,002,600		1,185,000	13,938,815
Total Enterprise Funds	\$ 18,307,262		\$ 2,085,000	\$ 18,831,479
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 50,488,056	\$	\$ 12,871,438	\$ 57,816,709

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses
Fiscal Year 2011

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES *	BUDGETED EXPENDITURES/ EXPENSES
	2010	2010	2010	2011
MAYOR & COUNCIL--GENERAL FUND	\$ 15,314	\$ 1,000	\$ 16,500	\$ 18,897
TOWN MANAGER--GENERAL FUND	256,309	(1,000)	280,000	250,652
MAGISTRATE COURT--GENERAL FUND	263,216		235,000	266,563
MAGISTRATE COURT--SPECIAL REVENUE FUND	36,500		25,000	163,110
MAGISTRATE COURT--MISC GRANTS FUND	200,000		10,000	200,000
FINANCE--GENERAL FUND	221,139		200,000	183,653
HUMAN RESOURCES--GENERAL FUND	75,152	962	88,000	112,257
TOWN CLERK--GENERAL FUND	140,983		135,000	177,590
PROSECUTOR--GENERAL FUND	131,608		120,000	115,291
MGMT INFO SYSTEMS--GENERAL FUND	101,050		98,000	103,904
GEOGRAPHICAL INFO SYS--GENERAL FUND	65,929		60,000	66,133
POLICE--GENERAL FUND	2,153,516		2,150,000	2,128,721
POLICE --SPECIAL REVENUE FUND	23,000			
POLICE--MISC GRANTS FUND	2,200,000		74,452	2,200,000
POLICE--IMPACT FEES FUNDS	27,490		27,490	137,962
DISPATCH--GENERAL FUND	289,149		290,000	287,441
ANIMAL CONTROL--GENERAL FUND	49,178	13,500	62,000	63,945
RECREATION--GENERAL FUND	172,091		165,000	127,938
RECREATION - MISC GRANTS FUND	100,000			100,000
PARKS & REC--IMPACT FEES FUNDS	13,430			126,080
AQUATIC CENTER--GENERAL FUND	152,120		166,000	187,066
PARKS--GENERAL FUND	390,292		340,000	449,218
PARKS -- MISC GRANTS FUND	100,000		13,000	200,000
SENIOR CENTER--GENERAL FUND	154,612		135,000	181,409
SENIOR CENTER -MISC GRANTS FUND	254,470		22,000	305,530
LIBRARY--GENERAL FUND	221,845		226,000	236,776
LIBRARY -MISC GRANTS FUND	200,000		548	200,000
LIBRARY--IMPACT FEES FUNDS	4,800			80
PLANNING--GENERAL FUND	189,882		190,000	199,758
PLANNING - MISC GRANTS FUND				100,000
BUILDING INSPECTION--GENERAL FUND	78,362		76,000	77,524
CODE ENFORCEMENT--GENERAL FUND	50,372		50,500	51,400
PUBLIC WORKS ADMIN--GENERAL FUND	41,981	(420)	40,000	19,162
PUBLIC WORKS ADMIN--MISC GRANTS FUND	200,000			200,000
FACILITIES MAINTENANCE-GENERAL FUND	234,161	1,432	230,000	237,966
VEHICLE MAINTENANCE--GENERAL FUND	303,828		265,000	308,649
ENGINEERING--GENERAL FUND	236,984	(1,012)	238,000	53,019
DEBT SERVICE/OTHER--GENERAL FUND	614,659	(14,462)	100,000	249,653
NON-DEPARTMENTAL-GENERAL FUND	589,016		477,227	685,351
NON-DEPARTMENTAL--HURF	43,532		5,250	3,738,168
NON-DEPARTMENTAL--CDBG GRANT FUND				371,473
NON-DEPARTMENTAL--DEBT SERVICE FUND	144,350		140,974	273,898
NON-DEPARTMENTAL--DEFEASANCE FUND	971,247		971,247	803,031
NON-DEPARTMENTAL--CAPITAL IMPROVEMENTS FUN	19,537,250	(319,183)	2,400,000	20,572,132
NON-DEPARTMENTAL--ASSET REPLACEMENT FUND	26,300	28,700	30,000	178,648
NON-DEPARTMENTAL--WATER ENTERPRISE FUND	2,796,323		550,000	4,178,933
NON-DEPARTMENTAL--IMPACT FEES FUNDS	9,200			210,150
NON-DEPARTMENTAL--SEWER ENTERPRISE FUND	14,295,690		485,000	13,017,868
WATER UTILITY OPERATIONS--WATER ENTERPRISE F	291,161		220,000	472,444
WATER RESOURCES DIVISION--WATER ENTERPRISE	217,178		130,000	241,287
SEWER OPERATIONS--SEWER ENTERPRISE FUND	706,910		700,000	920,947
ROADS DEPT--HURF	793,591	285,258	594,750	1,561,275
ROADS--IMPACT FEES FUNDS	99,500	5,225	35,000	500,000
LIGHTING IMPROVEMENT DISTRICTS	3,386		3,500	3,757
Department Total	\$ 50,488,056	\$	\$ 12,871,438	\$ 57,816,709

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.