

OFFICIAL BUDGET FORMS

Town of Snowflake

Fiscal Year 2017

Town of Snowflake
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Fiscal Year 2017

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Town of Snowflake
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,936,680	908,199			2,027,505		7,872,384
2016	Actual Expenditures/Expenses**	E	4,472,649	679,095			1,742,224		6,893,968
2017	Fund Balance/Net Position at July 1***		1,580,695	437,989			1,269,408		3,288,092
2017	Primary Property Tax Levy	B							
2017	Secondary Property Tax Levy	B							
2017	Estimated Revenues Other than Property Taxes	C	4,247,038	969,062			1,750,900		6,967,000
2017	Other Financing Sources	D							
2017	Other Financing (Uses)	D							
2017	Interfund Transfers In	D	100,000				305,855		405,855
2017	Interfund Transfers (Out)	D	305,855				100,000		405,855
2017	Reduction for Amounts Not Available:								
2017	LESS: Amounts for Future Debt Retirement:								
2017	Total Financial Resources Available		5,621,878	1,407,051			3,226,163		10,255,092
2017	Budgeted Expenditures/Expenses	E	3,981,320	969,062			2,051,855		7,002,237

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2016	2017
1.	\$ 7,872,384	\$ 7,002,237
2.		
3.	7,872,384	7,002,237
4.		
5.	\$ 7,872,384	\$ 7,002,237
6.	\$	\$

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 the 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 on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Snowflake
Revenues Other Than Property Taxes
Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 990,000	\$ 1,162,172	\$ 1,050,000
Franchise Fees	123,000	125,117	121,000
Licenses and permits			
Business Licenses	2,000	1,329	2,000
Building Permits	15,000	38,929	30,000
Mobile Home Permits	300		100
Intergovernmental			
State Shared Sales Tax	534,030	523,694	533,657
State Shared Income Tax	673,035	673,035	693,637
Vehicle License Tax	312,717	314,124	328,966
Grants	1,173,000	1,146,532	65,000
Town of Taylor Payments	840,645	840,645	872,078
Charges for services			
Police Record Fees	4,500	5,005	4,500
Recreation and Park Fees	60,000	55,516	60,000
Other Fines and Fees	1,500	1,804	1,500
Fines and forfeits			
Resitution Police	100	59	100
Other Fines and Fees	20,500	8,579	20,500
Interest on investments			
Interest	500		500
Contributions			
Voluntary contributions	1,500	817	1,500
Miscellaneous			
Rentals	138,000	136,004	138,000
Contingency	250,000		250,000
Other	74,000	215,002	74,000
Total General Fund	\$ 5,214,327	\$ 5,248,363	\$ 4,247,038

**Town of Snowflake
Revenues Other Than Property Taxes
Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Highway User Revenues	\$ 708,199	\$ 727,556	\$ 769,062
Contingency	200,000		200,000
Total Special Revenue Funds	\$ 908,199	\$ 727,556	\$ 969,062
ENTERPRISE FUNDS			
Utility Fund Revenues	\$ 1,479,900	\$ 1,473,193	\$ 1,473,400
Golf Course Fund Revenues	290,000	260,253	277,500
Total Enterprise Funds	\$ 1,769,900	\$ 1,733,446	\$ 1,750,900
TOTAL ALL FUNDS	\$ 7,892,426	\$ 7,709,365	\$ 6,967,000

* 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 Snowflake
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Utility Fund	\$	\$	80,000	\$
Transfer from Streets			20,000	
Transfer to Golf Course fund				305,855
Total General Fund	\$	\$	100,000	\$ 305,855
SPECIAL REVENUE FUNDS				
Transfer to General Fund	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfer to General Fund	\$	\$	\$	100,000
Transfer from General Fund			305,855	
Total Enterprise Funds	\$	\$	305,855	\$ 100,000
TOTAL ALL FUNDS	\$	\$	405,855	\$ 405,855

**Town of Snowflake
Expenditures/Expenses by Fund
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Mayor and Council	\$ 33,000	\$	\$ 30,212	\$ 37,000
Administration	255,400		254,597	269,875
Town Clerk	93,500		76,622	93,600
Court	5,200		4,723	5,200
Police	1,868,100		1,865,476	1,937,950
Fire	349,420		347,871	371,763
Buildings-Maintenance	130,500		113,875	181,500
Planning	36,680		36,680	36,680
Library	184,750		182,698	192,450
Recreation and Parks	446,170		364,618	451,470
Other-Misc-Contingency	425,960		199,582	403,832
Community Development	1,108,000		995,695	
Total General Fund	\$ 4,936,680	\$	\$ 4,472,649	\$ 3,981,320
SPECIAL REVENUE FUNDS				
Streets	\$ 908,199	\$	\$ 679,095	\$ 969,062
Total Special Revenue Funds	\$ 908,199	\$	\$ 679,095	\$ 969,062
ENTERPRISE FUNDS				
Water and Sewer	\$ 1,477,150	\$	\$ 1,246,530	\$ 1,468,500
Golf Course	550,355		495,694	583,355
Total Enterprise Funds	\$ 2,027,505	\$	\$ 1,742,224	\$ 2,051,855
TOTAL ALL FUNDS	\$ 7,872,384	\$	\$ 6,893,968	\$ 7,002,237

* 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 Snowflake
Full-Time Employees and Personnel Compensation
Fiscal Year 2017**

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	33	\$ 1,509,108	\$ 346,319	\$ 284,040	\$ 92,252	\$ 2,231,719
SPECIAL REVENUE FUNDS						
Highway User Revenue	4	\$ 140,652	\$ 16,147	\$ 30,400	\$ 10,565	\$ 197,764
Total Special Revenue Funds	4	\$ 140,652	\$ 16,147	\$ 30,400	\$ 10,565	\$ 197,764
ENTERPRISE FUNDS						
Utility Fund	10	\$ 263,967	\$ 33,875	\$ 57,650	\$ 11,700	\$ 367,192
Golf Course Fund	5	190,000	18,240	10,500	5,150	223,890
Total Enterprise Funds	15	\$ 453,967	\$ 52,115	\$ 68,150	\$ 16,850	\$ 591,082
TOTAL ALL FUNDS	52	\$ 2,103,727	\$ 414,581	\$ 382,590	\$ 119,667	\$ 3,020,565

FY 2017
Draft Budget

Line Item Summaries

Line Item Summary - Budgeted Expenditures
All Funds

Line Item	Total	General		Utility	Golf
		Fund	HURF	Fund	Course Fund
Salaries and Wages	\$ 2,262,200	\$ 1,553,200	\$ 144,000	\$ 375,000	\$ 190,000
Employee Benefits	1,150,100	848,100	69,000	158,000	75,000
Uniforms	32,800	28,000	2,000	2,800	-
Travel and Training	32,150	26,650	4,000	1,000	500
Dues and Subscriptions	9,050	2,100	200	4,950	1,800
Election	12,000	12,000	-	-	-
Public Notices	3,850	3,100	100	650	-
Postage	10,200	5,600	100	4,500	-
Pro Shop	40,000	-	-	-	40,000
Office Supplies	17,950	12,500	200	4,000	1,250
Other Supplies	44,000	39,000	1,500	1,500	2,000
Maintenance Materials	495,462	26,400	359,062	85,000	25,000
Facilities Maintenance	101,450	27,150	10,000	48,000	16,300
Equipment Maintenance	55,150	14,150	10,000	8,000	23,000
Vehicle Maintenance	48,100	30,600	10,000	5,500	2,000
Gasoline and Oil	96,600	44,600	15,000	16,000	21,000
Telephone	45,100	32,500	3,000	3,600	6,000
Utilities	383,500	60,500	36,000	195,000	92,000
Animal Control Supplies	3,000	3,000	-	-	-
Audit	16,225	16,225	-	-	-
Professional and Technical	533,993	382,993	30,000	120,000	1,000
Jail Usage Fees	25,000	25,000	-	-	-
Umpires/Instructors	27,000	27,000	-	-	-
Equipment Rental	45,500	-	20,000	1,500	24,000
Bank Charges	19,500	12,500	-	-	7,000
Books	8,100	8,100	-	-	-
Insurance	161,000	71,000	20,000	60,000	10,000
Magazines	900	900	-	-	-
Miscellaneous	5,500	4,000	500	1,000	-
Community Crime Reduction	4,000	4,000	-	-	-
Adjudication Expense	18,500	-	-	18,500	-
Dare Program	1,500	1,500	-	-	-
Capital Outlay	76,770	76,770	-	-	-
Debt Service - Principal	129,250	124,050	5,200	-	-
Debt Service - Interest	123,000	54,300	4,200	52,000	12,500
Depreciation	225,005	-	-	192,000	33,005
Capital Outlay - Other	35,000	-	5,000	30,000	-
Phase 1 Flood Control	-	-	-	-	-
Attorney	40,000	40,000	-	-	-
Engineer	15,000	15,000	-	-	-
Outside Agency/Promotion/Dues	98,832	98,832	-	-	-
Contingency	450,000	250,000	200,000	-	-
Transfers	405,855	305,855	20,000	80,000	-
Total	\$ 7,308,092	\$ 4,287,175	\$ 969,062	\$ 1,468,500	\$ 583,355
Total Fund Revenues	7,372,855	4,347,038	969,062	1,473,400	583,355
Revenues Over(Under) Expenditures	\$ 64,763	\$ 59,863	\$ -	\$ 4,900	\$ -

Line Item Summary - Budgeted Expenditures
All Funds - With Five Year Comparison

Line Item	FY	FY	FY	FY	FY	Net Increase (Decrease)	% Change
	2012-13	2013-14	2014-15	2015-16	2016-17		
	Total	Total	Total	Total	Total		
Salaries and Wages	\$ 2,287,650	\$ 2,376,700	\$ 2,490,800	\$ 2,178,950	\$ 2,262,200	\$ 83,250	3.68%
Employee Benefits	1,133,225	1,169,675	1,189,800	1,107,750	1,150,100	42,350	3.68%
Uniforms	31,050	35,800	35,800	32,800	32,800	-	
Travel and Training	31,250	42,500	42,500	31,150	32,150	1,000	3.11%
Dues and Subscriptions	6,930	8,100	8,100	4,300	9,050	4,750	52.49%
Election	12,000	12,000	12,000	12,000	12,000	-	
Public Notices	3,150	3,650	3,650	3,250	3,850	600	15.58%
Postage	10,400	10,400	10,400	10,200	10,200	-	
Pro Shop	23,000	50,000	50,000	40,000	40,000	-	
Office Supplies	17,150	16,650	17,650	14,450	17,950	3,500	19.50%
Other Supplies	49,000	44,700	45,700	40,000	44,000	4,000	9.09%
Maintenance Materials	232,400	228,400	332,503	375,799	495,462	119,663	24.15%
Facilities Maintenance	95,950	97,450	97,450	98,750	101,450	2,700	2.66%
Equipment Maintenance	56,000	59,750	59,750	55,150	55,150	-	
Vehicle Maintenance	52,100	50,600	50,600	46,100	48,100	2,000	4.16%
Gasoline and Oil	102,975	108,975	108,100	96,600	96,600	-	
Telephone	52,700	55,400	52,900	43,500	45,100	1,600	3.55%
Utilities	439,000	430,660	414,660	368,500	383,500	15,000	3.91%
Animal Control Supplies	3,000	3,000	3,000	3,000	3,000	-	
Audit	15,500	13,500	14,100	15,750	16,225	475	2.93%
Professional and Technical	341,500	231,000	210,900	503,250	533,993	30,743	5.76%
Jail Usage Fees	25,000	25,000	25,000	35,000	25,000	(10,000)	-40.00%
Umpires/Instructors	31,000	31,500	31,500	27,000	27,000	-	
Equipment Rental	23,500	43,500	43,500	45,500	45,500	-	
Bank Charges	6,500	21,500	21,500	18,500	19,500	1,000	5.13%
Books	6,100	7,100	7,100	7,100	8,100	1,000	12.35%
Insurance	195,000	185,000	168,000	181,000	161,000	(20,000)	-12.42%
Magazines	1,300	1,200	1,200	900	900	-	
Miscellaneous	5,000	6,000	6,000	5,500	5,500	-	
Community Crime Reduction	2,000	4,000	4,000	4,000	4,000	-	
Adjudication Expense	18,500	18,500	18,500	18,500	18,500	-	
Dare Program	1,500	1,500	1,500	1,500	1,500	-	
Capital Outlay	80,000	162,950	102,950	76,770	76,770	-	
Debt Service - Principal	171,300	153,000	75,600	80,100	129,250	49,150	38.03%
Debt Service - Interest	254,900	116,000	128,300	126,800	123,000	(3,800)	-3.09%
Depreciation	240,100	235,000	220,000	253,005	225,005	(28,000)	-12.44%
Capital Outlay - Other	400,000	1,167,000	582,500	76,000	35,000	(41,000)	-117.14%
Phase 1 Flood Control	3,100,000	2,300,000	2,100,000	1,108,000	-	(1,108,000)	-100.00%
Attorney	30,000	30,000	30,000	60,000	40,000	(20,000)	-50.00%
Engineer	-	15,000	10,000	15,000	15,000	-	
Outside Agency/Promotion/Dues	78,460	80,460	80,460	100,960	98,832	(2,128)	-2.15%
Contingency	450,000	450,000	450,000	450,000	450,000	-	
Transfers	288,650	297,650	340,150	360,355	405,855	45,500	11.21%
Total Fund Expenditures	\$ 10,404,740	\$ 10,400,770	\$ 9,698,123	\$ 8,132,739	\$ 7,308,092	\$ (824,647)	-11.28%

Line Item Summary - Budgeted Revenues

All Funds - With Five Year Comparison

Line Item	FY	FY	FY	FY	FY	Net Increase (Decrease)	% Change
	2012-13	2013-14	2014-15	2015-16	2016-17		
	Total	Total	Total	Total	Total		
City Sales Tax	\$ 1,000,000	\$ 1,000,000	\$ 970,000	\$ 990,000	\$ 1,050,000	\$ 60,000	5.71%
APS Franchise Tax	85,000	85,000	85,000	85,000	85,000	-	
Cable One Franchise Tax	12,500	12,500	10,000	10,000	10,000	-	
Unisource Gas Franchise Tax	28,000	28,000	28,000	28,000	26,000	(2,000)	-7.69%
Business Licenses	2,500	2,500	2,000	2,000	2,000	-	
Building Permits	15,000	15,000	15,000	15,000	30,000	15,000	50.00%
Mobile Home Permits	500	500	300	300	100	(200)	-200.00%
State Shared Sales Tax	467,437	483,018	505,103	534,030	533,657	(373)	-0.07%
State Shared Income Tax	570,955	623,648	676,664	673,035	693,637	20,602	2.97%
Vehicle License Tax	288,883	287,667	305,152	312,717	328,966	16,249	4.94%
Grants	3,373,000	2,588,000	2,165,000	1,173,000	65,000	(1,108,000)	-1705%
Town of Taylor Payments	783,855	814,905	827,280	840,645	872,078	31,433	3.60%
Police Record Fees	4,500	4,500	4,500	4,500	4,500	-	
Recreation and Park Fees	75,000	75,000	70,000	60,000	60,000	-	
Swimming Pool Fees	38,000	38,000	-	-	-	-	
Library Fees	1,500	1,500	1,500	1,500	1,500	-	
Restitution Police	100	100	100	100	100	-	
Other Fines and Fees	5,000	5,000	10,000	10,000	10,000	-	
Impound Fees	10,500	10,500	10,500	10,500	10,500	-	
Interest Revenue	2,500	2,500	500	500	500	-	
Cemetery Fees	14,500	14,500	8,500	8,500	8,500	-	
Opening and Closing	5,000	5,000	5,000	5,000	5,000	-	
Headstone Setting	500	500	500	500	500	-	
Rentals	124,900	124,900	134,000	138,000	138,000	-	
Other Miscellaneous Revenue	90,000	170,000	80,000	60,000	60,000	-	
Dare Donations	1,500	1,500	1,500	1,500	1,500	-	
HURF Revenue	639,500	633,075	668,503	708,199	769,062	60,863	7.91%
HURF Grant Revenues	140,000	-	-	-	-	-	
Metered Water Sales	785,000	815,000	815,000	785,000	785,000	-	
Water Connections	1,600	1,600	1,600	1,600	1,600	-	
Sewer Service Charges	640,000	640,000	640,000	640,000	645,000	5,000	0.78%
Sewer Connections	4,600	4,600	4,600	2,300	2,300	-	
Adjudication Defense Revenue	19,500	19,500	19,500	19,500	19,500	-	
Utilities Other Fines and Fees	10,000	10,000	10,000	10,000	10,000	-	
Miscellaneous Utilities Revenue	36,000	36,000	1,500	21,500	10,000	(11,500)	-115.00%
Green Fees	127,000	130,000	100,000	80,000	82,500	2,500	3.03%
Cart Fees	122,000	122,000	110,000	90,000	95,000	5,000	5.26%
Membership Dues	55,000	55,000	55,000	45,000	25,000	(20,000)	-80.00%
Driving Range Fees	6,000	6,000	6,000	3,500	3,500	-	
Rentals/Lessons	1,500	1,500	1,500	500	500	-	
Punch Cards	23,000	23,000	23,000	23,000	23,000	-	
Golf Pro Shop	40,000	65,000	65,000	48,000	48,000	-	
Contingency	450,000	450,000	450,000	450,000	450,000	-	
Transfers	288,650	297,650	340,150	360,355	405,855	45,500	11.21%
Total	\$ 10,390,480	\$ 9,704,163	\$ 9,227,452	\$ 8,252,781	\$ 7,372,855	(879,927)	-11.93%

General Fund
Line Item Detail

General Fund Revenues

Line Item Detail

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Taxes							
10-31-30	City Sales Tax	\$ 1,046,222	\$ 1,162,172	\$ 990,000	\$ 1,050,000	\$ 60,000	6.06%
10-31-41	APS Franchise Tax	85,179	87,568	85,000	85,000	-	0.00%
10-31-42	Cable One Franchise Tax	15,197	10,829	10,000	10,000	-	0.00%
10-31-43	Unisource Gas Franchise Tax	23,845	26,720	28,000	26,000	(2,000)	-7.14%
	Total	<u>1,170,443</u>	<u>1,287,290</u>	<u>1,113,000</u>	<u>1,171,000</u>	<u>58,000</u>	<u>5.21%</u>
Licenses and Permits							
10-32-10	Business Licenses	860	1,329	2,000	2,000	-	0.00%
10-32-20	Building Permits	30,633	38,929	15,000	30,000	15,000	100.00%
10-32-21	Mobile Home Permits	-	-	300	100	(200)	-66.67%
	Total	<u>31,493</u>	<u>40,257</u>	<u>17,300</u>	<u>32,100</u>	<u>14,800</u>	<u>85.55%</u>
Intergovernmental							
10-33-40	State Shared Sales Tax	510,863	523,694	534,030	533,657	(373)	-0.07%
10-33-41	State Shared Income Tax	676,704	673,035	673,035	693,637	20,602	3.06%
10-33-42	Vehicle License Tax	295,826	314,124	312,717	328,966	16,249	5.20%
10-33-52	Grants	149,921	139,637	65,000	65,000	-	0.00%
10-33-79	Navajo County Flood Grant	-	331,229	231,000	-	(231,000)	-100.00%
10-33-80	Fed/State Flood Grant	768,954	675,666	877,000	-	(877,000)	-100.00%
10-33-81	Town of Taylor Payments	827,280	840,645	840,645	872,078	31,433	3.74%
	Total	<u>3,229,548</u>	<u>3,498,029</u>	<u>3,533,427</u>	<u>2,493,338</u>	<u>(1,040,090)</u>	<u>-29.44%</u>
Charges for Services							
10-34-10	Police Record Fees	6,733	5,005	4,500	4,500	-	0.00%
10-34-70	Recreation and Park Fees	52,540	55,516	60,000	60,000	-	0.00%
10-34-87	Library Fees	2,138	1,804	1,500	1,500	-	0.00%
	Total	<u>61,412</u>	<u>62,325</u>	<u>66,000</u>	<u>66,000</u>	<u>-</u>	<u>0.00%</u>
Fines and Forfeitures							
10-35-50	Restitution Police	59	59	100	100	-	0.00%
10-35-51	Other Fines and Fees	9,250	660	10,000	10,000	-	0.00%
10-35-52	Impound Fees	9,500	7,920	10,500	10,500	-	0.00%
	Total	<u>18,809</u>	<u>8,639</u>	<u>20,600</u>	<u>20,600</u>	<u>-</u>	<u>0.00%</u>
Miscellaneous							
10-36-10	Interest Revenue	-	-	500	500	-	0.00%
10-36-20	Cemetery Fees	5,600	9,510	8,500	8,500	-	0.00%
10-36-21	Opening and Closing	4,250	8,010	5,000	5,000	-	0.00%
10-36-23	Headstone Setting	415	792	500	500	-	0.00%
10-36-80	Rentals	133,076	136,004	138,000	138,000	-	0.00%
10-36-83	Other Misc Revenue	39,232	96,690	60,000	60,000	-	0.00%
	Total	<u>182,574</u>	<u>251,006</u>	<u>212,500</u>	<u>212,500</u>	<u>-</u>	<u>0.00%</u>
Contributions and Transfers							
10-39-69	Dare Donations	189	817	1,500	1,500	-	0.00%
10-39-71	Transfers In	100,000	100,000	100,000	100,000	-	0.00%
10-39-86	Contingency	-	-	250,000	250,000	-	0.00%
	Total	<u>100,189</u>	<u>100,817</u>	<u>351,500</u>	<u>351,500</u>	<u>-</u>	<u>0.00%</u>
	Total General Fund Revenues	<u>\$ 4,794,467</u>	<u>\$ 5,248,363</u>	<u>\$ 5,314,327</u>	<u>\$ 4,347,038</u>	<u>\$ (967,290)</u>	<u>-18.20%</u>

General Fund Expenditures

Line Item Detail

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Mayor and Council							
10-41-11	Salaries and Wages	\$ 21,700	\$ 24,300	\$ 23,500	\$ 26,500	\$ 3,000	12.77%
10-41-13	Employee Benefits	2,081	2,376	2,500	2,500	-	0.00%
10-41-15	Travel and Training	1,115	1,376	4,000	5,000	1,000	25.00%
10-41-46	Miscellaneous	2,805	2,160	3,000	3,000	-	0.00%
	Total	27,701	30,212	33,000	37,000	4,000	12.12%
Administration							
10-42-11	Salaries and Wages	180,283	98,780	106,500	115,000	8,500	7.98%
10-42-13	Employee Benefits	67,250	35,116	36,000	39,000	3,000	8.33%
10-42-15	Travel and Training	3,184	4,127	6,000	6,000	-	0.00%
10-42-16	Dues and Subscriptions	483	1,146	250	250	-	0.00%
10-42-18	Public Notices	20	19	100	100	-	0.00%
10-42-19	Postage	4,573	4,247	4,000	4,500	500	12.50%
10-42-20	Office Supplies	4,626	6,771	4,000	6,000	2,000	50.00%
10-42-21	Other Supplies	13,168	10,453	4,000	8,000	4,000	100.00%
10-42-25	Equipment Maintenance	262	2,316	3,000	3,000	-	0.00%
10-42-26	Vehicle Maintenance	17	14	100	100	-	0.00%
10-42-27	Gasoline and Oil	168	664	200	200	-	0.00%
10-42-28	Telephone	13,489	14,185	14,000	14,000	-	0.00%
10-42-34	Audit	14,052	15,750	15,750	16,225	475	3.02%
10-42-37	Professional/Technical	23,509	30,053	20,000	25,000	5,000	25.00%
10-42-39	Bank Charges	9,765	15,954	11,500	12,500	1,000	8.70%
10-42-41	Insurance	5,170	15,000	30,000	20,000	(10,000)	-33.33%
	Total	340,021	254,597	255,400	269,875	14,475	5.67%
Town Clerk							
10-43-11	Salaries and Wages	56,845	54,757	58,500	58,500	-	0.00%
10-43-13	Employee Benefits	19,502	18,203	20,500	20,600	100	0.49%
10-43-15	Travel and Training	195	83	1,000	1,000	-	0.00%
10-43-17	Election	7,791	-	12,000	12,000	-	0.00%
10-43-18	Public Notices	2,674	3,580	1,500	1,500	-	0.00%
	Total	87,007	76,622	93,500	93,600	100	0.11%
City Court							
10-44-11	Salaries and Wages	4,012	4,000	4,200	4,200	-	0.00%
10-44-13	Employee Benefits	783	723	1,000	1,000	-	0.00%
	Total	\$ 4,795	\$ 4,723	\$ 5,200	\$ 5,200	\$ -	0.00%

General Fund Expenditures

Line Item Detail (continued)

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Police							
10-51-11	Salaries and Wages	\$ 962,820	\$ 985,032	\$ 960,000	\$ 988,000	\$ 28,000	2.92%
10-51-13	Employee Benefits	517,815	587,820	600,000	638,000	38,000	6.33%
10-51-14	Uniforms	27,779	28,930	28,000	28,000	-	0.00%
10-51-15	Travel and Training	12,754	16,368	14,000	14,000	-	0.00%
10-51-16	Dues and Subscriptions	1,159	397	700	700	-	0.00%
10-51-18	Public Notices	2,997	1,210	900	1,500	600	66.67%
10-51-19	Postage	-	500	500	500	-	0.00%
10-51-20	Office Supplies	5,113	3,581	4,000	4,000	-	0.00%
10-51-21	Other Supplies	13,325	12,068	6,800	6,800	-	0.00%
10-51-24	Facilities Maintenance	8,850	7,429	8,000	8,000	-	0.00%
10-51-25	Equipment Maintenance	2,699	3,305	4,000	4,000	-	0.00%
10-51-26	Vehicle Maintenance	25,103	18,723	25,000	25,000	-	0.00%
10-51-27	Gasoline and Oil	32,028	21,035	33,000	33,000	-	0.00%
10-51-28	Telephone	12,786	11,555	13,000	13,000	-	0.00%
10-51-29	Utilities	17,078	13,778	15,500	15,500	-	0.00%
10-51-30	Animal Control Supplies	1,357	1,601	3,000	3,000	-	0.00%
10-51-37	Professional and Technical	29,259	31,533	23,000	33,000	10,000	43.48%
10-51-38	Jail Usage Fees	37,976	15,670	35,000	25,000	(10,000)	-28.57%
10-51-41	Insurance	50,169	50,000	50,000	50,000	-	0.00%
10-51-46	Miscellaneous	982	623	1,000	1,000	-	0.00%
10-51-48	Community Crime Reduction	770	1,308	4,000	4,000	-	0.00%
10-51-51	Dare Program	1,786	2,608	1,500	1,500	-	0.00%
10-51-54	Capital Outlay	67,598	46,699	34,000	34,000	-	0.00%
10-51-61	Debt Service - Principal	1,635	1,962	1,700	4,950	3,250	191.18%
10-51-62	Debt Service - Interest	1,485	1,742	1,500	1,500	-	0.00%
	Total	1,835,322	1,865,476	1,868,100	1,937,950	69,850	3.74%
Fire							
10-52-11	Salaries and Wages	117,515	-	-	-	-	0.00%
10-52-13	Employee Benefits	35,710	-	-	-	-	0.00%
10-52-14	Uniforms	3,131	-	-	-	-	0.00%
10-52-15	Travel and Training	10,459	-	-	-	-	0.00%
10-52-16	Dues and Subscriptions	2,273	-	-	-	-	0.00%
10-52-18	Public Notices	44	-	-	-	-	0.00%
10-52-20	Office Supplies	811	-	-	-	-	0.00%
10-52-21	Other Supplies	3,352	-	-	-	-	0.00%
10-52-22	Maintenance Materials	1,159	-	-	-	-	0.00%
10-52-24	Facilities Maintenance	7,317	-	-	-	-	0.00%
10-52-25	Equipment Maintenance	12,308	-	-	-	-	0.00%
10-52-26	Vehicle Maintenance	7,282	-	-	-	-	0.00%
10-52-27	Gasoline and Oil	9,590	-	-	-	-	0.00%
10-52-28	Telephone	6,286	-	-	-	-	0.00%
10-52-29	Utilities	20,080	-	-	-	-	0.00%
10-52-37	Professional and Technical	-	259,420	259,420	280,163	20,743	8.00%
10-52-41	Insurance	6,000	-	-	-	-	0.00%
10-52-46	Miscellaneous	1,841	-	-	-	-	0.00%
10-52-61	Debt Service - Principal	47,020	52,020	52,500	56,100	3,600	6.86%
10-52-62	Debt Service - Interest	38,598	36,431	37,500	35,500	(2,000)	-5.33%
	Total	\$ 330,775	\$ 347,871	\$ 349,420	\$ 371,763	\$ 22,343	6.39%

General Fund Expenditures

Line Item Detail (continued)

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Buildings-Maintenance							
10-61-11	Salaries and Wages	\$ 32,223	\$ 20,952	23,750	\$ 26,000	\$ 2,250	9.47%
10-61-13	Employee Benefits	15,101	8,768	15,750	17,500	1,750	11.11%
10-61-21	Other Supplies	588	966	500	500	-	0.00%
10-61-22	Maintenance Materials	16,695	3,046	5,000	5,000	-	0.00%
10-61-24	Facilities Maintenance	12,075	10,520	5,000	10,000	5,000	100.00%
10-61-25	Equipment Maintenance	-	-	500	500	-	0.00%
10-61-26	Vehicle Maintenance	512	2,500	500	2,500	2,000	400.00%
10-61-27	Gasoline and Oil	1,613	1,291	1,500	1,500	-	0.00%
10-61-29	Utilities	22,612	29,564	20,000	25,000	5,000	25.00%
10-61-37	Professional and Technical	695	780	2,000	2,000	-	0.00%
10-61-54	Capital Outlay	-	686	20,000	20,000	-	0.00%
10-61-61	Debt Service - Principal	18,435	18,435	19,000	55,500	36,500	192.11%
10-61-62	Debt Service - Interest	16,747	16,368	17,000	15,500	(1,500)	-8.82%
	Total	137,297	113,875	130,500	181,500	51,000	39.08%
Planning							
10-62-11	Salaries and Wages	48,244	-	-	-	-	0.00%
10-62-13	Employee Benefits	21,139	-	-	-	-	0.00%
10-62-15	Travel and Training	-	-	-	-	-	0.00%
10-62-16	Dues and Subscriptions	125	-	-	-	-	0.00%
10-62-18	Public Notices	-	-	-	-	-	0.00%
10-62-19	Postage	-	-	-	-	-	0.00%
10-62-20	Office Supplies	-	-	-	-	-	0.00%
10-62-21	Other Supplies	150	-	-	-	-	0.00%
10-62-26	Vehicle Maintenance	197	-	-	-	-	0.00%
10-62-27	Gasoline and Oil	868	-	-	-	-	0.00%
10-62-37	Professional and Technical	-	36,680	36,680	36,680	-	100.00%
	Total	70,723	36,680	36,680	36,680	-	0.00%
Library							
10-63-11	Salaries and Wages	89,955	108,020	109,500	113,500	4,000	3.65%
10-63-13	Employee Benefits	35,626	41,013	45,000	45,000	-	0.00%
10-63-15	Travel and Training	675	853	400	400	-	0.00%
10-63-16	Dues and Subscriptions	767	-	650	650	-	0.00%
10-63-19	Postage	-	13	600	600	-	0.00%
10-63-20	Office Supplies	1,587	832	2,000	2,000	-	0.00%
10-63-21	Other Supplies	3,023	1,648	2,000	2,000	-	0.00%
10-63-22	Maintenance Materials	342	293	400	400	-	0.00%
10-63-24	Facilities Maintenance	2,718	2,136	1,500	4,200	2,700	180.00%
10-63-25	Equipment Maintenance	2,050	2,782	2,150	2,150	-	0.00%
10-63-27	Gasoline and Oil	34	-	400	400	-	0.00%
10-63-28	Telephone	(2,052)	8,874	5,500	5,500	-	0.00%
10-63-29	Utilities	7,898	5,893	5,000	5,000	-	0.00%
10-63-37	Professional and Technical	4,112	1,005	650	650	-	0.00%
10-63-38	Books	9,847	7,045	7,100	8,100	1,000	14.08%
10-63-41	Insurance	-	1,200	1,000	1,000	-	0.00%
10-63-53	Magazines	872	1,092	900	900	-	0.00%
10-63-54	Capital Outlay	-	-	-	-	-	0.00%
	Total	\$ 157,456	\$ 182,698	\$ 184,750	\$ 192,450	\$ 7,700	4.17%

General Fund Expenditures

Line Item Detail (continued)

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Recreation and Parks							
10-71-11	Salaries and Wages	\$ 222,754	\$ 193,263	221,500	\$ 221,500	\$ -	0.00%
10-71-13	Employee Benefits	85,581	58,246	84,500	84,500	-	0.00%
10-71-15	Travel and Training	-	216	250	250	-	0.00%
10-71-16	Dues and Subscriptions	394	180	500	500	-	0.00%
10-71-20	Office Supplies	1,201	5,484	500	500	-	0.00%
10-71-21	Other Supplies	16,585	9,436	21,700	21,700	-	0.00%
10-71-22	Maintenance Materials	15,554	14,564	21,000	21,000	-	0.00%
10-71-24	Facilities Maintenance	4,491	4,271	4,950	4,950	-	0.00%
10-71-25	Equipment Maintenance	3,725	1,392	4,500	4,500	-	0.00%
10-71-26	Vehicle Maintenance	1,122	6,246	3,000	3,000	-	0.00%
10-71-27	Gasoline and Oil	7,755	4,461	9,500	9,500	-	0.00%
10-71-29	Utilities	18,861	10,082	15,000	15,000	-	0.00%
10-71-37	Professional and Technical	4,220	6,564	5,500	5,500	-	0.00%
10-71-38	Umpires/Instructors	25,887	21,775	27,000	27,000	-	0.00%
10-71-55	Capital Outlay - Other	16,428	23,831	22,770	22,770	-	0.00%
10-71-61	Debt Service - Principal	2,035	2,442	2,100	7,500	5,400	257.14%
10-71-62	Debt Service - Interest	1,849	2,168	1,900	1,800	(100)	100.00%
	Total	428,441	364,618	446,170	451,470	5,300	1.19%
Community Development							
10-72-59	Capital Outlay - Other	86,116	91,530	-	-	-	0.00%
10-72-80	Phase 1 Flood Control	1,037,673	904,165	1,108,000	-	(1,108,000)	-100.00%
	Total	1,123,789	995,695	1,108,000	-	(1,108,000)	-100.00%
Other-Miscellaneous							
10-81-33	Attorney	89,278	30,218	60,000	40,000	\$ (20,000)	-33.33%
10-81-34	Engineer	13,038	-	15,000	15,000	-	0.00%
10-85-46	Miscellaneous	123,094	97,424	30,000	30,000	-	0.00%
10-85-48	Groundhog Breakfast	1,603	1,510	1,500	1,500	-	0.00%
10-85-51	Snowflake Events, Inc.	7,500	7,500	7,500	7,500	-	0.00%
10-85-52	Chamber of Commerce	20,160	20,160	20,160	20,160	-	0.00%
10-85-54	Heritage Foundation	-	-	4,300	-	(4,300)	-100.00%
10-85-55	Tourism	6,400	6,400	6,400	6,400	-	0.00%
10-85-56	White Mountain Partnership	5,000	5,000	5,000	-	(5,000)	-100.00%
10-85-66	White Mountain Connection	-	-	-	6,972	6,972	100.00%
10-85-88	League of Cities Dues	6,433	7,850	6,500	6,700	200	3.08%
10-85-89	Fireworks Productions	-	9,120	7,600	7,600	-	0.00%
10-85-90	Senior Center	12,000	14,400	12,000	12,000	-	0.00%
10-85-91	Contingency	-	-	250,000	250,000	-	0.00%
	Total	284,505	199,582	425,960	403,832	(22,128)	-5.19%
Transfers out							
10-90-10	Transfers out	227,412	260,355	260,355	305,855	45,500	17.48%
	Total	227,412	260,355	260,355	305,855	45,500	17.48%
Total General Fund Expenditures		5,055,241	4,733,004	5,197,035	4,287,175	(909,860)	-17.51%
Net Revenue over Expenditures		\$ (260,775)	\$ 515,360	\$ 117,292	\$ 59,863	\$ (57,430)	-48.96%

Highway User Revenue Fund

Line Item Detail

HURF

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Revenues							
21-33-56	HURF Revenue	\$ 698,167	\$ 727,556	\$ 708,199	\$ 769,062	\$ 60,863	8.59%
21-39-20	Contingency	-	-	200,000	200,000	-	0.00%
	Total Revenues	698,167	727,556	908,199	969,062	60,863	6.70%
Expenditures							
21-40-11	Salaries and Wages	108,997	149,488	138,500	144,000	5,500	3.97%
21-40-13	Employee Benefits	70,809	85,465	82,500	69,000	(13,500)	-16.36%
21-40-14	Uniforms	1,600	1,920	2,000	2,000	-	0.00%
21-40-15	Travel and Training	1,515	4,467	4,000	4,000	-	0.00%
21-40-16	Dues and Subscriptions	1,332	434	200	200	-	0.00%
21-40-18	Public Notices	153	-	100	100	-	0.00%
21-40-19	Postage	-	-	100	100	-	0.00%
21-40-20	Office Supplies	449	2,574	200	200	-	0.00%
21-40-21	Other Supplies	27	-	1,500	1,500	-	0.00%
21-40-22	Maintenance Materials	199,322	301,825	259,399	359,062	99,663	38.42%
21-40-24	Facilities Maintenance	5,046	3,051	10,000	10,000	-	0.00%
21-40-25	Equipment Maintenance	9,733	12,744	10,000	10,000	-	0.00%
21-40-26	Vehicle Maintenance	6,835	5,245	10,000	10,000	-	0.00%
21-40-27	Gasoline and Oil	14,525	15,521	15,000	15,000	-	0.00%
21-40-28	Telephone	3,089	2,224	3,000	3,000	-	0.00%
21-40-29	Utilities	38,068	32,390	36,000	36,000	-	0.00%
21-40-33	Contingency	-	-	200,000	200,000	-	0.00%
21-40-37	Professional and Technical	68,123	29,238	30,000	30,000	-	0.00%
21-40-41	General Insurance	20,000	20,000	20,000	20,000	-	0.00%
21-40-45	Equipment Rental	7,541	1,848	20,000	20,000	-	0.00%
21-40-46	Miscellaneous	2,504	1,800	500	500	-	0.00%
21-40-55	Capital Outlay - Other	-	-	36,000	5,000	(31,000)	-86.11%
21-40-61	Debt Service - Principal	4,735	4,860	4,800	5,200	400	100.00%
21-40-62	Debt Service - Interest	4,302	4,000	4,400	4,200	(200)	100.00%
	Total Expenditures before Transfers	568,704	679,095	888,199	949,062	60,863	6.85%
21-40-90	Transfers Out	20,000	20,000	20,000	20,000	-	0.00%
	Net Revenue over Expenditures	<u>\$ 109,463</u>	<u>\$ 28,460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Utility Fund
Line Item Detail

Utility Fund

Detail Schedule

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Revenues							
51-37-11	Metered Water Sales	\$ 789,737	\$ 770,420	\$ 785,000	\$ 785,000	\$ -	0.00%
51-37-12	Water Connections	7,160	10,022	1,600	1,600	-	0.00%
51-37-31	Sewer Service Charges	642,393	647,623	640,000	645,000	5,000	0.78%
51-37-32	Sewer Connections	-	-	2,300	2,300	-	0.00%
51-37-42	Adjudication Defense Revenue	19,994	20,176	19,500	19,500	-	0.00%
51-37-51	Other Fines and Fees	4,590	6,340	10,000	10,000	-	0.00%
51-36-83	Miscellaneous Revenue	3,727	19,612	21,500	10,000	(11,500)	-53.49%
	Total Revenues	1,467,601	1,474,193	1,479,900	1,473,400	(6,500)	-0.44%
Water Expenses							
51-86-11	Salaries and Wages	164,912	158,488	195,000	195,000	-	0.00%
51-86-13	Employee Benefits	89,107	62,113	92,000	92,000	-	0.00%
51-86-14	Uniforms	1,200	1,600	1,200	1,200	-	0.00%
51-86-15	Travel and Training	1,794	395	500	500	-	0.00%
51-86-16	Dues and Subscriptions	3,877	1,417	100	100	-	0.00%
51-86-18	Public Notices	92	-	450	450	-	0.00%
51-86-19	Postage	6,000	6,010	4,000	4,000	-	0.00%
51-86-20	Office Supplies	142	2,551	1,500	1,500	-	0.00%
51-86-21	Other Supplies	1,336	672	1,000	1,000	-	0.00%
51-86-22	Maintenance Materials	74,261	58,955	50,000	60,000	10,000	20.00%
51-86-24	Facilities Maintenance	20,035	19,550	8,000	8,000	-	0.00%
51-86-25	Equipment Maintenance	9,076	4,855	3,000	3,000	-	0.00%
51-86-26	Vehicle Maintenance	6,361	9,987	3,000	3,000	-	0.00%
51-86-27	Gasoline and Oil	14,188	9,250	10,000	10,000	-	0.00%
51-86-28	Telephone	1,842	1,650	1,000	1,800	800	80.00%
51-86-29	Utilities	149,160	129,655	130,000	130,000	-	0.00%
51-86-37	Professional and Technical	36,435	40,606	90,000	90,000	-	0.00%
51-86-41	General Insurance	35,789	35,000	35,000	30,000	(5,000)	-14.29%
51-86-45	Equipment Rental	891	460	1,000	1,000	-	0.00%
51-86-46	Miscellaneous	1,139	277	500	500	-	0.00%
51-86-47	Adjudication Expense	12,690	13,685	18,500	18,500	-	0.00%
51-86-55	Capital Outlay - Other	-	-	40,000	30,000	(10,000)	-25.00%
	Total Water Expenses	\$ 630,327	\$ 557,176	\$ 685,750	\$ 681,550	\$ (4,200)	-0.61%

Utility Fund

Detail Schedule (cont.)

Line Item #		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Sewer Expenses							
51-87-11	Salaries and Wages	\$ 157,502	\$ 175,648	\$ 170,000	\$ 180,000	\$ 10,000	5.88%
51-87-13	Employee Benefits	69,507	62,004	64,000	66,000	2,000	3.13%
51-87-14	Uniforms	1,200	1,200	1,600	1,600	-	0.00%
51-87-15	Travel and Training	1,243	316	500	500	-	0.00%
51-87-16	Dues and Subscriptions	5,569	4,850	100	4,850	4,750	4750.00%
51-87-18	Public Notices	37	-	200	200	-	0.00%
51-87-19	Postage	24	49	1,000	500	(500)	-50.00%
51-87-20	Office Supplies	101	2,588	1,000	2,500	1,500	150.00%
51-87-21	Other Supplies	18	55	500	500	-	0.00%
51-87-22	Maintenance Materials	29,857	28,364	15,000	25,000	10,000	66.67%
51-87-24	Facilities Maintenance	43,705	36,626	45,000	40,000	(5,000)	-11.11%
51-87-25	Equipment Maintenance	23,224	2,860	5,000	5,000	-	0.00%
51-87-26	Vehicle Maintenance	1,727	508	2,500	2,500	-	0.00%
51-87-27	Gasoline and Oil	6,599	3,250	6,000	6,000	-	0.00%
51-87-28	Telephone	1,615	1,800	1,000	1,800	800	80.00%
51-87-29	Utilities	73,279	65,183	55,000	65,000	10,000	18.18%
51-87-37	Professional and Technical	25,316	24,550	35,000	30,000	(5,000)	-14.29%
51-87-41	General Insurance	38,173	35,000	35,000	30,000	(5,000)	-14.29%
51-87-45	Equipment Rental	627	497	500	500	-	0.00%
51-87-46	Miscellaneous	564	645	500	500	-	0.00%
51-87-55	Capital Outlay - Other	-	-	-	-	-	0.00%
	Total Sewer Expenses	\$ 479,887	\$ 445,993	\$ 439,400	\$ 462,950	\$ 23,550	5.36%
Other (Income) Expenses							
51-88-19	Depreciation	191,583	191,555	\$ 220,000	\$ 192,000	(28,000)	-12.73%
51-88-62	Debt Service - Interest	51,902	52,106	52,000	52,000	-	0.00%
51-90-80	(Interest Income)	(3,303)	(300)	-	-	-	0.00%
	Total Other (Income) Expenses	\$ 240,182	\$ 243,361	\$ 272,000	\$ 244,000	(28,000)	-10.29%
	Total Expenses before Transfers	1,350,396	1,246,530	1,397,150	1,388,500	(8,650)	-0.62%
51-87-90	Transfers Out	80,000	80,000	80,000	80,000	-	0.00%
	Net Income (Loss)	\$ 37,205	\$ 147,663	\$ 2,750	\$ 4,900	\$ 2,150	78.18%

Golf Course Fund

Line Item Detail

Golf Course Fund

Detail Schedule

		Prior FY 14-15 Actual	Estimated FY 15-16 Actual	Current FY 15-16 Budget	Proposed FY 16-17 Budget	Net Increase (Decrease)	% Change Over FY 15-16
Revenues							
Line Item #							
52-30-80	Green Fees	\$ 82,701	\$ 81,966	\$ 80,000	\$ 82,500	\$ 2,500	3.13%
52-30-81	Cart Fees	95,026	93,210	90,000	95,000	5,000	5.56%
52-30-82	Membership Dues	31,834	25,416	45,000	25,000	(20,000)	-44.44%
52-30-83	Driving Range Fees	3,506	4,399	3,500	3,500	-	0.00%
52-30-84	Rentals/Lessons	427	264	500	500	-	0.00%
52-30-86	Punch Cards	20,664	6,180	23,000	23,000	-	0.00%
52-30-87	Pro Shop	48,992	48,818	48,000	48,000	-	0.00%
	Total Revenues	283,150	260,253	290,000	277,500	(12,500)	-4.31%
Operational Expenses							
52-40-11	Salaries and Wages	180,952	182,854	168,000	190,000	22,000	13.10%
52-40-13	Employee Benefits	91,460	59,359	64,000	75,000	11,000	17.19%
52-40-15	Travel and Training	-	125	500	500	-	0.00%
52-40-16	Dues and Subscriptions	796	914	1,800	1,800	-	0.00%
52-40-19	Pro Shop	39,885	28,955	40,000	40,000	-	0.00%
52-40-20	Office Supplies	499	99	1,250	1,250	-	0.00%
52-40-21	Other Supplies	1,350	1,200	2,000	2,000	-	0.00%
52-40-22	Maintenance Materials	22,531	25,005	25,000	25,000	-	0.00%
52-40-24	Facilities Maintenance	10,456	11,890	16,300	16,300	-	0.00%
52-40-25	Equipment Maintenance	20,315	9,955	23,000	23,000	-	0.00%
52-40-26	Vehicle Maintenance	2,541	-	2,000	2,000	-	0.00%
52-40-27	Gasoline and Oil	18,682	14,690	21,000	21,000	-	0.00%
52-40-28	Telephone	4,696	4,780	6,000	6,000	-	0.00%
52-40-29	Utilities	80,213	81,265	92,000	92,000	-	0.00%
52-40-37	Professional and Technical	1,481	3,043	1,000	1,000	-	0.00%
52-40-39	Bank Charges	3,900	3,970	7,000	7,000	-	0.00%
52-40-41	General Insurance	10,000	-	10,000	10,000	-	0.00%
52-40-45	Equipment Rental	22,842	22,855	24,000	24,000	-	0.00%
52-40-55	Capital Outlay - Other	-	-	-	-	-	0.00%
	Total Operational Expenses	512,599	450,959	504,850	537,850	33,000	6.54%
Other (Income) Expenses							
52-40-62	Debt Service - Interest	11,192	10,985	12,500	12,500	-	0.00%
52-40-65	Depreciation	33,732	33,750	33,005	33,005	-	0.00%
52-90-80	(Interest Income)	-	-	-	-	-	0.00%
	Total Other (Income) Expenses	44,924	44,735	45,505	45,505	-	0.00%
	Total Expenses before Transfers	557,523	495,694	550,355	583,355	33,000	6.00%
52-90-81	Transfers In	(227,412)	(235,441)	(260,355)	(305,855)	(45,500)	17.48%
	Net Income (Loss)	<u>\$ (46,961)</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%