

Official Budget Forms
TOWN OF SNOWFLAKE
Fiscal year 2022

RESOLUTION NO. 2021-03

**RESOLUTION BY THE SNOWFLAKE TOWN COUNCIL ADOPTING THE
BUDGET FOR THE TOWN OF SNOWFLAKE, ARIZONA FOR FISCAL YEAR
2021-22.**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), The Town Council did on May 26, 2021 meet at a public meeting, to make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation of the Town of Snowflake; and

WHEREAS, in accordance with said sections of said Title, and following due public notice, the Council met on the 6th day of July 2021 at the regular council meeting, and at a public hearing that was held on July 6, 2021, which time any taxpayer was privileged to appear and be heard in favor or against any of the proposed expenditures/expenses; and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council met on Tuesday, July 6th, 2021, at the office of the Council for the purpose of hearing taxpayers as set forth in said estimates.

THEREFORE BE IT RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules as now increased, reduced, or changed by and the same are hereby adopted as the budget of the Town of Snowflake for the fiscal year 2021-22.


PASSED by the Snowflake Town Council on this 6th day of July 2021.

APPROVED:



Lynn Johnson
Mayor

ATTEST:



Katie Melser
Town Clerk

APPROVED AS TO FORM:



Bill Sims
Town Attorney

TOWN OF SNOWFLAKE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

Fiscal year	S c h	Description	Funds										Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2021	E 1	Adopted/Adjusted Budgeted Expenditures/Expenses*	7,057,010	1,455,000	0	0	0	2,551,850	0	0	0	11,063,860	
2021	E 2	Actual Expenditures/Expenses**	6,289,356	739,973	0	0	0	2,623,953	0	0	0	9,653,282	
2022	3	Fund Balance/Net Position at July 1***	5,409,465	983,355				4,162,830				10,555,650	
2022	B 4	Primary Property Tax Levy	0									0	
2022	B 5	Secondary Property Tax Levy										0	
2022	C 6	Estimated Revenues Other than Property Taxes	7,872,232	1,906,284	0	0	0	3,002,300	0	0	0	12,780,816	
2022	D 7	Other Financing Sources	0	0	0	0	0	0	0	0	0	0	
2022	D 8	Other Financing (Uses)	0	0	0	0	0	0	0	0	0	0	
2022	D 9	Interfund Transfers In	0	0	0	0	0	500,000	0	0	0	500,000	
2022	D 10	Interfund Transfers (Out)	500,000	0	0	0	0	0	0	0	0	500,000	
2022		Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures											
		Maintained for Future Debt Retirement										0	
		Maintained for Future Capital Projects										0	
		Maintained for Future Financial Stability										0	
												0	
2022	12	Total Financial Resources Available	12,781,697	2,889,639	0	0	0	7,665,130	0	0	0	23,336,466	
2022	E 13	Budgeted Expenditures/Expenses	9,986,810	2,086,800	0	0	0	3,310,650	0	0	0	15,384,260	

Expenditure Limitation Comparison		2021	2022
1	Budgeted expenditures/expenses	\$ 11,063,860	\$ 15,384,260
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	11,063,860	15,384,260
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 11,063,860	\$ 15,384,260
6	EEC expenditure limitation	\$ 11,063,860	\$ 15,384,260

X 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 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 1,600,000	\$ 2,422,611	\$ 2,050,000
Franchise Fees	141,000	138,645	141,000
Licenses and permits			
Business Licenses	305,000	228,804	2,000
Building Permits	60,000	149,373	80,000
Intergovernmental			
State Shared Sales Tax	603,491	698,984	703,905
State Shared Income Tax	850,821	856,769	782,203
Vehicle License Tax	414,984	500,236	453,524
Development Fees	-	220,000	420,000
Grants	1,425,000	794,317	1,100,000
Town of Taylor Payments	1,050,000	1,057,693	1,100,000
Charges for services			
Police Record Fees	4,500	15,218	4,500
Library Fees	1,500	2,093	1,500
Fines and forfeits			
Restitution Police	100	-	100
Other Fines and Fees	20,500	6,582	20,500
Interest on investments			
Interest	35,000	4,805	10,000
Contributions			
Voluntary contributions	1,500	-	1,500
Miscellaneous			
Rental Income	134,000	125,932	125,000
Other	126,500	3,316,016	126,500
Contingency	750,000	-	750,000
Total General Fund	\$ 7,523,896	\$ 10,538,078	\$ 7,872,232
Special Revenue Funds			
Highway User	\$ 1,475,000	\$ 980,498	\$ 1,906,284
Enterprise Funds			
Utility	\$ 1,856,000	\$ 2,322,593	\$ 2,395,500
Golf Course	417,400	603,130	606,800
Total all Funds	\$ 11,272,296	\$ 14,444,299	\$ 12,780,816

* 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 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Golf Course	\$ _____	\$ _____	\$ _____	\$ 500,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 500,000
Enterprise Funds				
Transfer from General Fund	\$ _____	\$ _____	\$ 500,000	\$ _____
Total all Funds	\$ _____	\$ _____	\$ 500,000	\$ 500,000

TOWN OF SNOWFLAKE
Expenditures/Expenses by Fund
Fiscal year 2022

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor and Council	\$ 40,500	\$	\$ 27,138	\$ 40,500
Administration	352,850		319,122	465,100
Town Clerk	85,300		77,993	96,500
Court	5,200		4,248	5,200
Police	2,521,200	95,000	2,531,105	2,641,500
Fire	519,000		517,625	577,000
Buildings-Maintenance	332,000		237,926	564,000
Planning	42,000	50,000	80,617	118,500
Library	199,950		181,237	344,200
Recreation and Parks	507,450		471,016	579,750
Community Development	1,500,000	355,000	1,657,482	3,500,000
Other-Miscellaneous	201,560	250,000	183,847	244,560
Contingency	750,000	(750,000)		750,000
Swimming Pool				60,000
Total General Fund	\$ 7,057,010	\$	\$ 6,289,356	\$ 9,986,810
Special Revenue Funds				
Highway User	\$ 1,455,000	\$	\$ 739,973	\$ 2,086,800
Total Special Revenue Funds	\$ 1,455,000	\$	\$ 739,973	\$ 2,086,800
Enterprise Funds				
Utility	\$ 1,688,100	\$	\$ 1,682,048	\$ 2,234,900
Golf Course	863,750		941,905	1,075,750
Total Enterprise Funds	\$ 2,551,850	\$	\$ 2,623,953	\$ 3,310,650
Total all Funds	\$ 11,063,860	\$	\$ 9,653,282	\$ 15,384,260

* 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 2022

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	30	\$ 1,862,200	\$ 502,000	\$ 274,200	\$ 54,700	\$ 2,693,100
Special Revenue Funds						
HURF	4	\$ 265,000	\$ 31,000	\$ 40,000	\$ 55,000	\$ 391,000
Total Special Revenue Funds	4	\$ 265,000	\$ 31,000	\$ 40,000	\$ 55,000	\$ 391,000
Debt Service Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
UTILITY	9	\$ 485,000	\$ 64,100	\$ 89,150	\$ 56,750	\$ 695,000
GOLF COURSE	9	\$ 330,000	\$ 41,000	\$ 42,500	\$ 21,500	\$ 435,000
Total Enterprise Funds	18	\$ 815,000	\$ 105,100	\$ 131,650	\$ 78,250	\$ 1,130,000
Internal Service Funds						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	52	\$ 2,942,200	\$ 638,100	\$ 445,850	\$ 187,950	\$ 4,214,100

General Fund
Line Item Detail

General Fund Revenues

Line Item Detail

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Taxes							
10-31-30	City Sales Tax	\$ 2,127,903	\$ 2,422,611	\$ 1,600,000	\$ 2,050,000	\$ 450,000	28.13%
10-31-41	APS Franchise Tax	100,637	107,394	110,000	110,000	-	0.00%
10-31-42	Cable One Franchise Tax	6,253	3,461	6,000	6,000	-	0.00%
10-31-43	Unisource Gas Franchise Tax	23,998	27,790	25,000	25,000	-	0.00%
	Total	<u>2,258,791</u>	<u>2,561,256</u>	<u>1,741,000</u>	<u>2,191,000</u>	<u>450,000</u>	<u>25.85%</u>
Licenses and Permits							
10-32-10	Business Licenses	306,817	228,804	305,000	2,000	(303,000)	-99.34%
10-32-20	Building Permits	85,822	149,373	60,000	80,000	20,000	33.33%
	Total	<u>392,639</u>	<u>378,177</u>	<u>365,000</u>	<u>82,000</u>	<u>(283,000)</u>	<u>-77.53%</u>
Intergovernmental							
10-33-40	State Shared Sales Tax	606,267	698,984	603,491	703,905	100,414	16.64%
10-33-41	State Shared Income Tax	757,524	856,769	850,821	782,203	(68,618)	-8.06%
10-33-42	Vehicle License Tax	401,046	500,236	414,984	453,524	38,540	9.29%
10-33-43	Development Fees	-	220,000	-	420,000	420,000	100.00%
10-33-52	Grants	482,276	557,944	565,000	600,000	35,000	6.19%
10-33-79	Navajo County Flood Grant	50,000	-	60,000	50,000	(10,000)	-16.67%
10-33-80	Fed/State Flood Grant	-	236,373	800,000	450,000	(350,000)	-43.75%
10-33-81	Shared Services	1,061,109	1,057,693	1,050,000	1,100,000	50,000	4.76%
	Total	<u>3,358,222</u>	<u>4,128,000</u>	<u>4,344,296</u>	<u>4,559,632</u>	<u>215,336</u>	<u>4.96%</u>
Charges for Services							
10-34-10	Police Record Fees	5,969	15,218	4,500	4,500	-	0.00%
10-34-87	Library Fees	1,652	2,093	1,500	1,500	-	0.00%
	Total	<u>7,621</u>	<u>17,311</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.00%</u>
Fines and Forfeitures							
10-35-50	Restitution Police	-	-	100	100	-	0.00%
10-35-51	Other Fines and Fees	1,100	1,962	10,000	10,000	-	0.00%
10-35-52	Impound Fees	4,350	4,620	10,500	10,500	-	0.00%
	Total	<u>5,450</u>	<u>6,582</u>	<u>20,600</u>	<u>20,600</u>	<u>-</u>	<u>0.00%</u>
Miscellaneous							
10-36-10	Interest Revenue	30,474	4,805	35,000	10,000	(25,000)	-71.43%
10-36-20	Cemetery Fees	20,050	17,400	18,000	18,000	-	0.00%
10-36-21	Opening and Closing	11,925	12,300	8,500	8,500	-	0.00%
10-36-70	Sale of Surplus Property	3,250	-	-	-	-	0.00%
10-36-79	Bond Proceeds Revenue	-	3,000,000	-	-	-	0.00%
10-36-80	Rentals	123,568	125,932	134,000	125,000	(9,000)	-6.72%
10-36-83	Other Misc Revenue	88,166	286,316	100,000	100,000	-	0.00%
	Total	<u>277,432</u>	<u>3,446,753</u>	<u>295,500</u>	<u>261,500</u>	<u>(34,000)</u>	<u>-11.51%</u>
Contributions and Transfers							
10-39-69	Dare Donations	929	-	1,500	1,500	-	0.00%
10-39-71	Transfers In	100,000	-	100,000	-	(100,000)	-100.00%
10-39-86	Contingency	-	-	750,000	750,000	-	0.00%
	Total	<u>100,929</u>	<u>-</u>	<u>851,500</u>	<u>751,500</u>	<u>(100,000)</u>	<u>-11.74%</u>
	Total General Fund Revenues	<u>\$ 6,401,083</u>	<u>\$ 10,538,078</u>	<u>\$ 7,623,896</u>	<u>\$ 7,872,232</u>	<u>\$ 248,336</u>	<u>3.26%</u>

General Fund Expenditures

Line Item Detail

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Mayor and Council							
10-41-11	Salaries and Wages	\$ 23,200	\$ 23,400	\$ 26,500	\$ 26,500	\$ -	0.00%
10-41-13	Employee Benefits	2,397	2,478	3,000	3,000	-	0.00%
10-41-15	Travel and Training	4,606	-	5,000	5,000	-	0.00%
10-41-46	Miscellaneous	5,398	1,261	6,000	6,000	-	0.00%
	Total	35,600	27,138	40,500	40,500	-	0.00%
Administration							
10-42-11	Salaries and Wages	139,002	139,067	145,000	145,000	-	0.00%
10-42-13	Employee Benefits	32,870	44,349	44,000	48,000	4,000	9.09%
10-42-15	Travel and Training	5,487	1,774	7,500	7,500	-	0.00%
10-42-16	Dues and Subscriptions	901	2,012	1,250	2,500	1,250	100.00%
10-42-18	Public Notices	369	623	100	600	500	500.00%
10-42-19	Postage	6,570	5,279	5,500	6,500	1,000	18.18%
10-42-20	Office Supplies	5,023	4,289	7,000	7,000	-	0.00%
10-42-21	Other Supplies	7,061	5,072	8,000	8,000	-	0.00%
10-42-25	Equipment Maintenance	-	3,588	3,000	4,500	1,500	50.00%
10-42-28	Telephone	7,054	9,404	10,000	10,000	-	0.00%
10-42-34	Audit	19,561	19,200	20,500	20,500	-	0.00%
10-42-37	Professional/Technical	49,728	41,324	60,000	160,000	100,000	166.67%
10-42-39	Bank Charges	19,524	23,142	21,000	23,000	2,000	9.52%
10-42-41	Insurance	1,904	20,000	20,000	22,000	2,000	10.00%
	Total	295,053	319,122	352,850	465,100	112,250	31.81%
Town Clerk							
10-43-11	Salaries and Wages	47,825	49,692	52,000	53,500	1,500	2.88%
10-43-13	Employee Benefits	9,471	18,081	14,800	22,500	7,700	52.03%
10-43-15	Travel and Training	1,771	-	3,000	3,000	-	0.00%
10-43-17	Election	-	10,220	12,000	14,000	2,000	100.00%
10-43-18	Public Notices	1,337	-	3,500	3,500	-	0.00%
	Total	60,403	77,993	85,300	96,500	11,200	13.13%
City Court							
10-44-11	Salaries and Wages	3,896	3,877	4,200	4,200	-	0.00%
10-44-13	Employee Benefits	273	371	1,000	1,000	-	0.00%
	Total	\$ 4,169	\$ 4,248	\$ 5,200	\$ 5,200	\$ -	0.00%

General Fund Expenditures

Line Item Detail (continued)

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Police							
10-51-11	Salaries and Wages	\$ 1,063,683	\$ 970,975	\$ 1,010,000	\$ 1,150,000	\$ 140,000	13.86%
10-51-13	Employee Benefits	692,135	775,519	815,000	775,000	(40,000)	-4.91%
10-51-14	Uniforms	28,249	59,864	35,000	35,000	-	0.00%
10-51-15	Travel and Training	23,327	15,177	26,000	26,000	-	0.00%
10-51-16	Dues and Subscriptions	792	807	700	1,000	300	42.86%
10-51-18	Public Notices	-	-	1,500	1,500	-	0.00%
10-51-19	Postage	14	70	1,500	1,500	-	0.00%
10-51-20	Office Supplies	3,618	4,603	5,000	5,000	-	0.00%
10-51-21	Other Supplies	25,833	13,457	14,000	19,000	5,000	35.71%
10-51-24	Facilities Maintenance	24,375	16,336	12,000	12,000	-	0.00%
10-51-25	Equipment Maintenance	7,088	6,109	6,500	6,500	-	0.00%
10-51-26	Vehicle Maintenance	31,123	26,196	30,000	30,000	-	0.00%
10-51-27	Gasoline and Oil	27,430	25,411	35,000	35,000	-	0.00%
10-51-28	Telephone	22,568	25,129	20,000	20,000	-	0.00%
10-51-29	Utilities	13,898	14,435	17,000	17,000	-	0.00%
10-51-30	Animal Control Supplies	1,163	1,146	3,000	3,000	-	0.00%
10-51-37	Professional and Technical	114,809	422,466	370,000	320,000	(50,000)	-13.51%
10-51-38	Jail Usage Fees	22,233	-	-	-	-	0.00%
10-51-41	Insurance	50,000	50,000	50,000	65,000	15,000	30.00%
10-51-46	Miscellaneous	1,189	528	1,000	1,000	-	0.00%
10-51-48	Community Crime Reduction	817	492	4,000	4,000	-	0.00%
10-51-51	Dare Program	2,047	-	1,500	1,500	-	0.00%
10-51-54	Capital Outlay	143,703	90,743	50,000	100,000	50,000	100.00%
10-51-61	Debt Service - Principal	10,955	11,298	11,000	11,500	500	4.55%
10-51-62	Debt Service - Interest	474	344	1,500	1,000	(500)	-33.33%
	Total	2,311,522	2,531,105	2,521,200	2,641,500	120,300	4.77%
Fire							
10-52-37	Shared Services	298,944	424,100	420,000	480,000	60,000	14.29%
10-52-61	Debt Service - Principal	78,686	80,660	80,000	85,000	5,000	6.25%
10-52-62	Debt Service - Interest	14,577	12,865	19,000	12,000	(7,000)	-36.84%
	Total	\$ 392,206	\$ 517,625	\$ 519,000	\$ 577,000	\$ 58,000	11.18%
Buildings-Maintenance							
10-61-11	Salaries and Wages	\$ 36,687	\$ 8,640	\$ 55,000	\$ 55,000	\$ -	0.00%
10-61-13	Employee Benefits	18,633	6,185	32,000	32,000	-	0.00%
10-61-21	Other Supplies	63	921	500	500	-	0.00%
10-61-22	Maintenance Materials	1,629	5,156	5,000	5,000	-	0.00%
10-61-24	Facilities Maintenance	23,090	13,944	15,000	15,000	-	0.00%
10-61-25	Equipment Maintenance	-	21	500	500	-	0.00%
10-61-26	Vehicle Maintenance	46	-	2,500	2,500	-	0.00%
10-61-27	Gasoline and Oil	1,241	1,107	1,500	1,500	-	0.00%
10-61-29	Utilities	17,661	18,422	25,000	25,000	-	0.00%
10-61-37	Professional and Technical	633	20,213	2,000	2,000	-	0.00%
10-61-54	Capital Outlay	38,433	25,000	50,000	50,000	-	0.00%
10-61-61	Debt Service - Principal	123,515	127,388	128,000	330,000	202,000	157.81%
10-61-62	Debt Service - Interest	15,855	10,929	15,000	45,000	30,000	200.00%
	Total	277,483	237,926	332,000	564,000	232,000	69.88%

General Fund Expenditures

Line Item Detail (continued)

		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20	FY 20-21	FY 20-21	FY 21-22	Increase	Change Over
		Actual	Actual	Budget	Budget	(Decrease)	FY 20-21
Planning							
10-62-11	Salaries and Wages	-	\$ 44,931	-	\$ 50,000	\$ 50,000	100.00%
10-62-13	Employee Benefits	-	26,966	-	30,000	30,000	100.00%
10-62-15	Travel and Training	-	-	-	2,000	2,000	100.00%
10-62-16	Dues and Subscriptions	-	-	-	2,000	2,000	100.00%
10-62-18	Public Notices	-	-	-	2,000	2,000	100.00%
10-62-19	Postage	-	-	-	2,000	2,000	100.00%
10-62-20	Office Supplies	-	-	-	2,000	2,000	100.00%
10-62-21	Other Supplies	-	-	-	2,500	2,500	100.00%
10-62-26	Vehicle Maintenance	-	-	-	3,000	3,000	100.00%
10-62-27	Gasoline and Oil	-	-	-	3,000	3,000	100.00%
10-62-37	Professional and Technical	\$ 36,000	\$ 8,720	\$ 42,000	20,000	(22,000)	-52.38%
	Total	36,000	80,617	42,000	118,500	76,500	182.14%
Library							
10-63-11	Salaries and Wages	100,866	96,223	110,000	153,000	43,000	39.09%
10-63-13	Employee Benefits	31,298	36,652	38,500	53,500	15,000	38.96%
10-63-15	Travel and Training	1,086	559	1,000	1,000	-	0.00%
10-63-16	Dues and Subscriptions	1,350	764	850	850	-	0.00%
10-63-19	Postage	-	-	300	300	-	0.00%
10-63-20	Office Supplies	3,355	1,985	2,000	2,000	-	0.00%
10-63-21	Other Supplies	1,970	1,034	2,000	3,000	1,000	50.00%
10-63-22	Maintenance Materials	445	401	500	500	-	0.00%
10-63-24	Facilities Maintenance	13,892	7,034	5,000	8,600	3,600	72.00%
10-63-25	Equipment Maintenance	2,434	4,105	3,150	3,150	-	0.00%
10-63-28	Telephone	1,197	6,698	5,500	5,500	-	0.00%
10-63-29	Utilities	6,953	6,708	7,000	7,000	-	0.00%
10-63-37	Professional and Technical	820	1,010	1,050	2,700	1,650	157.14%
10-63-38	Books	10,575	5,498	10,100	10,100	-	0.00%
10-63-41	Insurance	1,000	1,200	1,000	1,000	-	0.00%
10-63-53	Magazines	1,451	1,366	1,300	1,300	-	0.00%
10-63-54	Capital Outlay	-	10,000	10,700	90,700	80,000	0.00%
	Total	178,691	181,237	199,950	344,200	144,250	72.14%

General Fund Expenditures

Line Item Detail (continued)

<u>Line Item #</u>		<u>PRIOR</u> <u>FY 19-20</u> <u>Actual</u>	<u>ESTIMATED</u> <u>FY 20-21</u> <u>Actual</u>	<u>CURRENT</u> <u>FY 20-21</u> <u>Budget</u>	<u>PROPOSED</u> <u>FY 21-22</u> <u>Budget</u>	<u>Net</u> <u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change Over</u> <u>FY 20-21</u>
Recreation and Parks							
10-71-11	Salaries and Wages	174,465	177,738	\$ 195,000	\$ 225,000	\$ 30,000	15.38%
10-71-13	Employee Benefits	58,338	66,891	70,000	85,000	15,000	21.43%
10-71-15	Travel and Training	1,255	700	250	250	-	0.00%
10-71-16	Dues and Subscriptions	75	90	500	500	-	0.00%
10-71-20	Office Supplies	372	148	500	500	-	0.00%
10-71-21	Other Supplies	15,551	3,527	8,000	8,000	-	0.00%
10-71-22	Maintenance Materials	10,508	16,546	15,000	20,000	5,000	33.33%
10-71-24	Facilities Maintenance	14,819	9,384	9,000	9,000	-	0.00%
10-71-25	Equipment Maintenance	2,720	1,782	4,500	4,500	-	0.00%
10-71-26	Vehicle Maintenance	5,633	9,745	4,000	4,000	-	0.00%
10-71-27	Gasoline and Oil	7,461	6,353	9,500	9,500	-	0.00%
10-71-29	Utilities	9,381	8,798	15,000	15,000	-	0.00%
10-71-37	Professional and Technical	42,809	106,928	110,000	130,000	20,000	18.18%
10-71-38	Umpires/Instructors	210	-	-	-	-	0.00%
10-71-55	Capital Outlay - Other	46,465	45,000	50,000	50,000	-	0.00%
10-71-61	Debt Service - Principal	13,635	16,875	15,000	17,500	2,500	16.67%
10-71-62	Debt Service - Interest	590	513	1,200	1,000	(200)	-16.67%
	Total	<u>404,287</u>	<u>471,016</u>	<u>507,450</u>	<u>579,750</u>	<u>72,300</u>	<u>14.25%</u>
Community Development							
10-72-59	Capital Outlay - Other	92,822	1,500,000	700,000	3,000,000	2,300,000	328.57%
10-72-80	Flood Control	162,162	157,482	800,000	500,000	(300,000)	-37.50%
	Total	<u>\$ 254,984</u>	<u>\$ 1,657,482</u>	<u>\$ 1,500,000</u>	<u>\$ 3,500,000</u>	<u>\$ 2,000,000</u>	<u>133.33%</u>
Swimming Pool							
10-74-37	Professional and Technical	-	-	-	60,000	60,000	100.00%
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>100.00%</u>
Other-Miscellaneous							
10-81-33	Attorney	21,315	8,172	40,000	40,000	\$ -	0.00%
10-81-34	Engineer	23,744	64,841	20,000	60,000	40,000	200.00%
10-85-46	Miscellaneous	54,267	49,280	60,000	60,000	-	0.00%
10-85-48	Groundhog Breakfast	505	-	2,000	2,000	-	0.00%
10-85-51	Snowflake Events, Inc.	10,604	(800)	10,500	10,500	-	0.00%
10-85-52	Chamber of Commerce	20,160	20,160	20,160	20,160	-	0.00%
10-85-55	Tourism	6,400	6,400	6,400	6,400	-	0.00%
10-85-66	White Mountain Connection	5,420	-	7,000	7,000	-	0.00%
10-85-88	League of Cities Dues	7,464	6,394	8,500	8,500	-	0.00%
10-85-89	Fireworks	15,000	15,000	15,000	15,000	-	0.00%
10-85-90	Senior Center	9,000	14,400	12,000	15,000	3,000	25.00%
10-85-91	Contingency	-	-	750,000	750,000	-	0.00%
	Total	<u>173,878</u>	<u>183,847</u>	<u>951,560</u>	<u>994,560</u>	<u>43,000</u>	<u>4.52%</u>
Transfers out							
10-90-10	Transfers out	659,491	576,611	450,000	500,000	50,000	11.11%
	Total	<u>659,491</u>	<u>576,611</u>	<u>450,000</u>	<u>500,000</u>	<u>50,000</u>	<u>11.11%</u>
Total General Fund Expenditures		<u>5,083,768</u>	<u>6,865,966</u>	<u>7,507,010</u>	<u>10,486,810</u>	<u>2,979,800</u>	<u>39.69%</u>
Net Revenue over Expenditures		<u>\$ 1,317,315</u>	<u>\$ 3,672,112</u>	<u>\$ 116,886</u>	<u>\$ (2,614,578)</u>	<u>\$ (2,731,464)</u>	<u>-2336.86%</u>

Highway User Revenue Fund
Line Item Detail

HURF

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Revenues							
21-33-56	HURF Revenue	\$ 1,060,708	\$ 980,498	\$ 875,000	\$ 906,284	\$ 31,284	3.58%
21-39-20	Contingency	492,570	-	600,000	1,000,000	400,000	66.67%
	Total Revenues	\$ 1,553,278	\$ 980,498	\$ 1,475,000	\$ 1,906,284	\$ 431,284	29.24%
Expenditures							
21-40-11	Salaries and Wages	212,044	247,162	250,000	265,000	15,000	6.00%
21-40-13	Employee Benefits	86,233	113,933	115,000	125,000	10,000	8.70%
21-40-14	Uniforms	1,610	2,400	2,000	2,000	-	0.00%
21-40-15	Travel and Training	200	392	4,000	4,000	-	0.00%
21-40-16	Dues and Subscriptions	1,720	1,491	4,000	4,000	-	0.00%
21-40-18	Public Notices	-	304	100	100	-	0.00%
21-40-19	Postage	-	-	100	100	-	0.00%
21-40-20	Office Supplies	58	-	200	200	-	0.00%
21-40-21	Other Supplies	133	-	1,500	1,500	-	0.00%
21-40-22	Maintenance Materials	111,623	146,462	195,200	350,000	154,800	79.30%
21-40-24	Facilities Maintenance	5,169	3,231	10,000	10,000	-	0.00%
21-40-25	Equipment Maintenance	31,077	51,720	30,000	30,000	-	0.00%
21-40-26	Vehicle Maintenance	11,209	8,752	20,000	20,000	-	0.00%
21-40-27	Gasoline and Oil	11,527	6,988	15,000	15,000	-	0.00%
21-40-28	Telephone	1,945	2,003	3,000	3,000	-	0.00%
21-40-29	Utilities	41,114	37,573	40,000	40,000	-	0.00%
21-40-33	Contingency	-	-	600,000	800,000	200,000	33.33%
21-40-37	Professional and Technical	59,396	2,687	50,000	50,000	-	0.00%
21-40-41	General Insurance	20,000	24,000	20,000	20,000	-	0.00%
21-40-45	Equipment Rental	3,873	12,868	10,000	10,000	-	0.00%
21-40-46	Miscellaneous	4,989	1,029	500	500	-	0.00%
21-40-54	Capital Outlay	41,542	-	-	250,000	-	0.00%
21-40-55	Capital Outlay - Other	724,796	43,264	50,000	50,000	-	0.00%
21-40-61	Debt Service - Principal	31,275	32,719	33,000	35,000	2,000	6.06%
21-40-62	Debt Service - Interest	1,374	995	1,400	1,400	-	0.00%
	Total Expenditures before Transfers	1,402,907	739,973	1,455,000	2,086,800	631,800	43.42%
21-40-90	Transfers Out	20,000	20,000	20,000	-	(20,000)	-100.00%
	Net Revenue over Expenditures	\$ 130,371	\$ 220,525	\$ -	\$ (180,516)	\$ (180,516)	-100.00%

Utility Fund
Line Item Detail

Utility Fund

Detail Schedule

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Revenues							
51-37-11	Metered Water Sales	\$ 1,132,503	\$ 1,138,329	\$ 1,050,000	\$ 1,200,000	\$ 150,000	14.29%
51-37-12	Water Connections	53,518	48,120	24,000	35,000	11,000	45.83%
51-37-31	Sewer Service Charges	713,011	732,099	700,000	750,000	50,000	7.14%
51-37-32	Sewer Connections	54,740	108,882	32,000	50,000	18,000	56.25%
51-37-51	Other Fines and Fees	34,586	39,931	40,000	35,000	(5,000)	-12.50%
51-36-83	Miscellaneous Revenue	1,287	255,232	10,000	325,000	315,000	3150.00%
	Total Revenues	1,989,645	2,322,593	1,856,000	2,395,000	539,000	29.04%
Water Expenses							
51-86-11	Salaries and Wages	207,039	260,596	195,000	270,000	75,000	38.46%
51-86-13	Employee Benefits	36,434	83,879	80,000	95,000	15,000	18.75%
51-86-14	Uniforms	2,861	1,200	3,000	3,000	-	0.00%
51-86-15	Travel and Training	1,476	300	2,000	2,000	-	0.00%
51-86-16	Dues and Subscriptions	11,840	2,041	14,000	14,000	-	0.00%
51-86-18	Public Notices	-	304	450	450	-	0.00%
51-86-19	Postage	6,000	4,800	6,000	6,000	-	0.00%
51-86-20	Office Supplies	189	132	1,500	1,500	-	0.00%
51-86-21	Other Supplies	720	846	1,000	1,000	-	0.00%
51-86-22	Maintenance Materials	122,135	75,001	100,000	120,000	20,000	20.00%
51-86-24	Facilities Maintenance	18,252	19,186	40,000	40,000	-	0.00%
51-86-25	Equipment Maintenance	4,099	16,022	18,000	18,000	-	0.00%
51-86-26	Vehicle Maintenance	7,441	5,758	10,000	10,000	-	0.00%
51-86-27	Gasoline and Oil	14,286	8,832	20,000	20,000	-	0.00%
51-86-28	Telephone	2,403	20,570	4,000	4,000	-	0.00%
51-86-29	Utilities	144,978	143,966	150,000	150,000	-	0.00%
51-86-37	Professional and Technical	24,676	25,601	40,000	40,000	-	0.00%
51-86-41	General Insurance	37,500	48,007	45,000	50,000	5,000	11.11%
51-86-45	Equipment Rental	204	2,463	1,000	1,000	-	0.00%
51-86-46	Miscellaneous	2,339	3,863	500	500	-	0.00%
51-86-47	Adjudication Expense	92,500	178,208	95,000	45,000	(50,000)	-52.63%
51-86-55	Capital Outlay - Other	-	-	30,000	30,000	-	0.00%
	Total Water Expenses	\$ 737,374	\$ 901,577	\$ 856,450	\$ 921,450	\$ 65,000	7.59%

Utility Fund
Detail Schedule (cont.)

Line Item #		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20 Actual	FY 20-21 Actual	FY 20-21 Budget	FY 21-22 Budget	Increase (Decrease)	Change Over FY 20-21
Sewer Expenses							
51-87-11	Salaries and Wages	270,227	196,999	\$ 185,000	\$ 215,000	\$ 30,000	16.22%
51-87-13	Employee Benefits	78,582	91,102	95,000	115,000	20,000	21.05%
51-87-14	Uniforms	1,363	1,440	1,600	2,400	800	50.00%
51-87-15	Travel and Training	2,286	508	500	1,500	1,000	200.00%
51-87-16	Dues and Subscriptions	8,964	4,507	4,850	4,850	-	0.00%
51-87-18	Public Notices	-	1,191	200	200	-	0.00%
51-87-19	Postage	-	-	500	500	-	0.00%
51-87-20	Office Supplies	466	173	2,500	2,500	-	0.00%
51-87-21	Other Supplies	1,125	-	500	500	-	0.00%
51-87-22	Maintenance Materials	29,601	30,815	40,000	50,000	10,000	25.00%
51-87-24	Facilities Maintenance	58,558	87,816	75,000	95,000	20,000	26.67%
51-87-25	Equipment Maintenance	16,836	16,059	15,000	15,000	-	0.00%
51-87-26	Vehicle Maintenance	2,507	4,634	2,500	2,500	-	0.00%
51-87-27	Gasoline and Oil	10,377	5,169	10,000	10,000	-	0.00%
51-87-28	Telephone	2,214	2,173	2,500	2,500	-	0.00%
51-87-29	Utilities	70,731	66,323	75,000	75,000	-	0.00%
51-87-37	Professional and Technical	23,556	24,168	30,000	30,000	-	0.00%
51-87-41	General Insurance	37,500	-	40,000	50,000	10,000	25.00%
51-87-45	Equipment Rental	3,484	-	500	500	-	0.00%
51-87-46	Miscellaneous	15,225	893	500	500	-	0.00%
51-87-55	Capital Outlay - Other	-	-	-	350,000	350,000	0.00%
Total Sewer Expenses		\$ 633,603	\$ 533,970	\$ 581,650	\$ 1,023,450	\$ 441,800	75.96%
Other (Income) Expenses							
51-88-19	Depreciation	205,878	225,000	\$ 215,000	\$ 255,000	40,000	18.60%
51-88-62	Debt Service - Interest	22,265	23,000	35,000	35,000	-	0.00%
51-90-80	(Interest Income)	(6,048)	(1,500)	-	-	-	0.00%
Total Other (Income) Expenses		\$ 222,095	\$ 246,500	\$ 250,000	\$ 290,000	40,000	16.00%
Total Expenses before Transfers		1,593,072	1,682,048	1,688,100	2,234,900	546,800	32.39%
51-87-90	Transfers Out	80,000	-	80,000	-	(80,000)	-100.00%
Net Income (Loss)		\$ 316,573	\$ 640,545	\$ 87,900	\$ 160,100	\$ 72,200	82.14%

Golf Course Fund

Line Item Detail

Golf Course Fund

Detail Schedule

		PRIOR	ESTIMATED	CURRENT	PROPOSED	Net	%
		FY 19-20	FY 20-21	FY 20-21	FY 21-22	Increase	Change Over
		Actual	Actual	Budget	Budget	(Decrease)	FY 20-21
Revenues							
Line Item #							
52-30-80	Green Fees	\$ 175,970	\$ 267,757	\$ 150,000	\$ 260,000	\$ 110,000	73.33%
52-30-81	Cart Fees	137,837	185,705	120,000	185,000	65,000	54.17%
52-30-82	Membership Dues	60,826	55,062	52,000	58,000	6,000	11.54%
52-30-83	Driving Range Fees	8,224	13,971	6,500	14,000	7,500	115.38%
52-30-84	Rentals/Lessons	1,155	1,604	900	1,800	900	100.00%
52-30-86	Punch Cards	21,489	18,870	18,000	18,000	-	0.00%
52-30-87	Pro Shop	44,060	46,229	40,000	45,000	5,000	12.50%
52-30-88	Beverages	42,959	13,931	30,000	25,000	(5,000)	-16.67%
	Total Revenues	492,520	603,130	417,400	606,800	189,400	45.38%
Operational Expenses							
52-40-11	Salaries and Wages	368,761	286,449	320,000	330,000	10,000	3.13%
52-40-13	Employee Benefits	79,000	88,151	105,000	105,000	-	0.00%
52-40-15	Travel and Training	82	92	1,500	1,500	-	0.00%
52-40-16	Dues and Subscriptions	2,453	155	2,000	2,000	-	0.00%
52-40-19	Pro Shop	48,991	44,366	40,000	45,000	5,000	12.50%
52-40-20	Office Supplies	8,815	542	1,250	1,250	-	0.00%
52-40-21	Other Supplies	877	1,561	2,000	2,000	-	0.00%
52-40-22	Maintenance Materials	101,081	135,110	80,000	125,000	45,000	56.25%
52-40-24	Facilities Maintenance	21,326	54,651	30,000	50,000	20,000	66.67%
52-40-25	Equipment Maintenance	47,748	110,280	40,000	125,000	85,000	212.50%
52-40-26	Vehicle Maintenance	2,939	2,144	4,000	4,000	-	0.00%
52-40-27	Gasoline and Oil	19,655	16,917	25,000	25,000	-	0.00%
52-40-28	Telephone	4,413	4,987	4,000	4,000	-	0.00%
52-40-29	Utilities	77,978	78,666	90,000	115,000	25,000	27.78%
52-40-37	Professional and Technical	6,228	5,646	5,000	5,000	-	0.00%
52-40-39	Bank Charges	3,508	3,916	7,000	7,000	-	0.00%
52-40-41	General Insurance	10,000	10,000	10,000	10,000	-	0.00%
52-40-45	Equipment Rental	46,355	16,743	14,000	14,000	-	0.00%
52-40-46	Miscellaneous	5,078	(15)	-	-	-	-
52-40-55	Capital Outlay - Other	-	-	-	-	-	0.00%
	Total Operational Expenses	855,288	860,360	780,750	970,750	190,000	24.34%
Other (Income) Expenses							
52-40-62	Debt Service Interest	8,236	12,145	15,000	15,000	-	0.00%
52-40-65	Depreciation	80,499	69,400	68,000	90,000	22,000	32.35%
52-90-80	(Interest Income)	-	-	-	-	-	0.00%
	Total Other (Income) Expenses	88,735	81,545	83,000	105,000	22,000	26.51%
	Total Expenses before Transfers	944,023	941,905	863,750	1,075,750	212,000	24.54%
52-90-81	Transfers In	(659,491)	(585,000)	(450,000)	(500,000)	(50,000)	11.11%
	Net Income (Loss)	\$ 207,987	\$ 246,225	\$ 3,650	\$ 31,050	\$ 27,400	750.68%