

TOWN OF SNOWFLAKE
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025 Adopted/adjusted budgeted expenditures/expenses*	E	1	15,237,000	3,168,000	0	0	5,842,000	0	24,247,000
2025 Actual expenditures/expenses**	E	2	10,405,114	1,052,560	0	0	3,552,433	0	15,010,107
2026 Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	13,618,329	324,759	0	0	9,900,786	0	23,843,874
2026 Primary property tax levy	B	4							0
2026 Secondary property tax levy	B	5							0
2026 Estimated revenues other than property taxes	C	6	15,675,000	3,237,000	0	0	3,446,397	0	22,358,397
2026 Other financing sources	D	7	0	0	0	0	0	0	0
2026 Other financing (uses)	D	8	0	0	0	0	0	0	0
2026 Interfund transfers in	D	9	0	850,000	0	0	0	0	850,000
2026 Interfund Transfers (out)	D	10	850,000	0	0	0	0	0	850,000
2026 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
									0
2026 Total financial resources available		12	28,443,329	4,411,759	0	0	13,347,183	0	46,202,271
2026 Budgeted expenditures/expenses	E	13	14,825,000	3,237,000	0	0	5,974,500	0	24,036,500

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

2025	2026
\$ 24,247,000	\$ 24,036,500
24,247,000	24,036,500
\$ 24,247,000	\$ 24,036,500
\$	\$

☒ X The 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
CITY SALES TAX	\$ 3,750,000	\$ 4,496,670	\$ 3,960,000
FRANCHISE FEES	171,000	189,507	191,000
Licenses and permits			
BUSINESS LICENSES	2,000	1,100	2,000
BUILDING PERMITS	100,000	204,029	150,000
Intergovernmental			
STATE SHARED SALES TAX	993,000	1,009,470	1,028,000
STATE SHARED INCOME TAX	1,400,000	1,418,895	1,327,200
VEHICLE LICENSE TAX	590,000	581,276	634,000
DEVELOPMENT FEES	420,000	325,000	400,000
GRANTS	1,550,000	1,342,848	350,000
PAYMENTS FOR SHARED SERVICES	1,250,000	1,509,048	1,845,000
Charges for services			
POLICE RECORD FEES	4,500	9,826	4,500
LIBRARY FEES	1,500	3,123	1,500
Fines and forfeits			
OTHER FINES AND FEES	10,000	10,686	10,000
IMPOUND FEES	20,500	793	10,500
Interest on investments			
INTEREST	370,000	563,604	435,000
Contributions			
VOLUNTARY CONTRIBUTIONS	1,500	1,333	1,300
Miscellaneous			
RENTAL INCOME	130,000	136,211	130,000
OTHER	277,000	169,338	195,000
CONTINGENCY	5,000,000		5,000,000
Total General Fund	\$ 16,041,000	\$ 11,972,757	\$ 15,675,000
Special revenue funds			
HIGHWAY USER REVENUE FUND	\$ 3,168,000	\$ 1,139,498	\$ 3,237,000
Total special revenue funds	\$ 3,168,000	\$ 1,139,498	\$ 3,237,000
Enterprise funds			
UTILITY FUND	\$ 4,255,000	\$ 2,467,505	\$ 4,345,000
GOLF COURSE FUND	810,000	978,892	863,000
Total enterprise funds	\$ 5,065,000	\$ 3,446,397	\$ 5,208,000
Total all funds	\$ 24,274,000	\$ 16,558,652	\$ 24,120,000

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
TRANSFER TO GOLF COURSE	\$ _____	\$ _____	\$ _____	\$ 850,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 850,000
Special revenue funds				
TRANSFER FROM GENERAL FUND	\$ _____	\$ _____	\$ 850,000	\$ _____
Total special revenue funds	\$ _____	\$ _____	\$ 850,000	\$ _____
Total all funds	\$ _____	\$ _____	\$ 850,000	\$ 850,000

TOWN OF SNOWFLAKE
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
GENERAL FUND	\$ 15,237,000	\$	\$ 10,405,114	\$ 14,825,000
Total General Fund	<u>\$ 15,237,000</u>	<u>\$</u>	<u>\$ 10,405,114</u>	<u>\$ 14,825,000</u>
Special revenue funds				
HIGHWAY USER REVENUE	\$ 3,168,000	\$	\$ 1,052,560	\$ 3,237,000
Total special revenue funds	<u>\$ 3,168,000</u>	<u>\$</u>	<u>\$ 1,052,560</u>	<u>\$ 3,237,000</u>
Enterprise funds				
UTILITY FUND	\$ 4,255,000	\$	\$ 2,228,248	\$ 4,261,500
GOLF COURSE FUND	1,587,000		1,324,185	1,713,000
Total enterprise funds	<u>\$ 5,842,000</u>	<u>\$</u>	<u>\$ 3,552,433</u>	<u>\$ 5,974,500</u>
Total all funds	<u>\$ 24,247,000</u>	<u>\$</u>	<u>\$ 15,010,107</u>	<u>\$ 24,036,500</u>

* 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
Expenditures/expenses by department
Fiscal year 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
GENERAL FUND				
MAYOR AND COUNCIL	\$ 81,200	\$	\$ 67,393	\$ 81,000
ADMINISTRATION	641,500		478,853	573,000
TOWN CLERK	148,500		123,195	151,000
POLICE	3,541,500		3,515,980	4,079,000
FIRE	702,000		631,372	1,480,000
BUILDINGS-MAINTENANCE	525,000		524,331	685,000
PLANNING	209,000		157,506	208,000
LIBRARY	549,850		523,857	555,000
RECREATION AND PARKS	973,250		970,375	1,135,000
COMMUNITY DEVELOPMENT	2,200,000		2,864,778	200,000
OTHER-MISCELLANEOUS	365,200		282,474	378,000
CONTINGENCY	5,000,000			5,000,000
SWIMMING POOL	300,000		265,000	300,000
Department total	\$ 15,237,000	\$	\$ 10,405,114	\$ 14,825,000

List department:

SPECIAL REVENUE FUNDS

HIGHWAY USER REVENUE	\$ 3,168,000	\$	\$ 1,052,560	\$ 3,237,000
Department total	\$ 3,168,000	\$	\$ 1,052,560	\$ 3,237,000

List department:

ENTERPRISE FUNDS

UTILITY FUND	\$ 4,255,000	\$	\$ 2,228,248	\$ 4,261,500
GOLF COURSE FUND	1,587,000		1,324,185	1,713,000
Department total	\$ 5,842,000	\$	\$ 3,552,433	\$ 5,974,500

* 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 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	36	\$ 2,700,000	\$ 900,000	\$ 460,000	\$ 225,000	\$ 4,285,000
Special revenue funds						
HIGHWAY USER REVENUE	6	\$ 380,000	\$ 55,000	\$ 90,000	\$ 50,000	\$ 575,000
Total special revenue funds	6	\$ 380,000	\$ 55,000	\$ 90,000	\$ 50,000	\$ 575,000
Enterprise funds						
UTILITY FUND	12	\$ 700,000	\$ 95,000	\$ 200,000	\$ 40,000	\$ 1,035,000
GOLF COURSE	10	425,000	35,000	65,000	35,000	560,000
Total enterprise funds	22	\$ 1,125,000	\$ 130,000	\$ 265,000	\$ 75,000	\$ 1,595,000
Total all funds	64	\$ 4,205,000	\$ 1,085,000	\$ 815,000	\$ 350,000	\$ 6,455,000