

**OFFICIAL BUDGET FORMS**

**Town of Snowflake**

**Fiscal Year 2014**

**Town of Snowflake**  
**TABLE OF CONTENTS**  
**Fiscal Year 2014**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule G—Full-Time Employees and Personnel Compensation

**Town of Snowflake**

**Resolution for the Adoption of the Budget**

**Fiscal Year 2014**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on \_\_\_\_\_, \_\_\_\_\_, 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, and the amount to be raised by taxation upon real and personal property of the City/Town of \_\_\_\_\_, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on \_\_\_\_\_, \_\_\_\_\_, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on \_\_\_\_\_, \_\_\_\_\_, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of \_\_\_\_\_ for the fiscal year \_\_\_\_\_.

Passed by the \_\_\_\_\_ City/Town Council, this \_\_\_\_\_ day of \_\_\_\_\_.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Clerk

**Town of Snowflake**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 7,179,190	\$ 4,834,218	\$ 2,770,536	Primary:	\$ 6,654,238	\$ 1,410,000	\$ 1,410,000	\$ 100,000	\$ 197,650	\$ 9,327,124	\$ 6,550,745
2. Special Revenue Funds	959,500	571,863	163,515	Secondary:	833,075	300,000	300,000		20,000	976,590	813,075
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available	1,977,400	1,825,700	1,706,565		1,929,200	3,590,000	2,890,000	197,650	80,000	4,453,415	2,739,300
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,977,400	1,825,700	1,706,565		1,929,200	3,590,000	2,890,000	197,650	80,000	4,453,415	2,739,300
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 10,116,090	\$ 7,231,781	\$ 4,640,616	\$	\$ 9,416,513	\$ 5,300,000	\$ 4,600,000	\$ 297,650	\$ 297,650	\$ 14,757,129	\$ 10,103,120

**EXPENDITURE LIMITATION COMPARISON**

	2013	2014
1. Budgeted expenditures/expenses	\$ 10,116,090	\$ 10,103,120
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	10,116,090	10,103,120
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 10,116,090	\$ 10,103,120
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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 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 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 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,000,000	\$ 1,021,300	\$ 1,000,000
Franchise Fees	125,500	128,879	125,500
<b>Licenses and permits</b>			
Business Licenses	2,500	3,613	2,500
Building Permits	15,000	12,500	15,000
Mobile Home Permits	500	200	500
<b>Intergovernmental</b>			
State Shared Sales Tax	467,437	554,996	483,018
State Shared Income Tax	570,955	570,955	623,648
Vehicle License Tax	288,883	290,250	287,667
Grants	3,373,000	1,166,375	2,588,000
Town of Taylor Payments	783,855	783,855	814,905
<b>Charges for services</b>			
Police Record Fees	4,500	3,000	4,500
Recreation and Park Fees	75,000	72,000	75,000
Swimming Pool Fees	38,000	35,000	38,000
Other	1,500	2,360	1,500
<b>Fines and forfeits</b>			
Restitution Police	100	283	100
Other Fines and Fees	15,500	12,840	15,500
<b>Interest on investments</b>			
Interest	2,500	8,421	2,500
<b>Contributions</b>			
Voluntary contributions	1,500		1,500
<b>Miscellaneous</b>			
Rentals	124,900	125,200	124,900
Contingency	250,000		250,000
Other	150,000	180,508	200,000
<b>Total General Fund</b>	<b>\$ 7,291,130</b>	<b>\$ 4,972,535</b>	<b>\$ 6,654,238</b>

**Town of Snowflake  
Revenues Other Than Property Taxes  
Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway User Revenues	\$ 639,500	\$ 595,641	\$ 633,075
Contingency	200,000		200,000
Grants	140,000		
	<u>\$ 979,500</u>	<u>\$ 595,641</u>	<u>\$ 833,075</u>
<b>Total Special Revenue Funds</b>	<u>\$ 979,500</u>	<u>\$ 595,641</u>	<u>\$ 833,075</u>
<b>ENTERPRISE FUNDS</b>			
Utility Fund Revenues	\$ 1,406,700	\$ 374,980	\$ 1,526,700
Golf Course Fund Revenues	374,500	1,440,404	402,500
	<u>\$ 1,781,200</u>	<u>\$ 1,815,384</u>	<u>\$ 1,929,200</u>
<b>Total Enterprise Funds</b>	<u>\$ 1,781,200</u>	<u>\$ 1,815,384</u>	<u>\$ 1,929,200</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 10,051,830</u>	<u>\$ 7,383,560</u>	<u>\$ 9,416,513</u>

\* 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 2014**

<b>FUND</b>	<b>OTHER FINANCING 2014</b>		<b>INTERFUND TRANSFERS 2014</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Transfer from Utility Fund	\$ _____	\$ _____	\$ 80,000	\$ _____
Transfer from Streets	_____	_____	20,000	_____
Transfer to Golf Course Fund	_____	_____	_____	197,650
Debt Refunding	1,410,000	1,410,000	_____	_____
<b>Total General Fund</b>	<b>\$ 1,410,000</b>	<b>\$ 1,410,000</b>	<b>\$ 100,000</b>	<b>\$ 197,650</b>
<b>SPECIAL REVENUE FUNDS</b>				
Transfer to General Fund	\$ _____	\$ _____	\$ _____	\$ 20,000
Debt Refunding	300,000	300,000	_____	_____
<b>Total Special Revenue Funds</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ _____</b>	<b>\$ 20,000</b>
<b>ENTERPRISE FUNDS</b>				
Transfer to General Fund	\$ _____	\$ _____	\$ _____	\$ 80,000
Transfer from General Fund	_____	_____	197,650	_____
Debt Refunding	3,590,000	2,890,000	_____	_____
<b>Total Enterprise Funds</b>	<b>\$ 3,590,000</b>	<b>\$ 2,890,000</b>	<b>\$ 197,650</b>	<b>\$ 80,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,300,000</b>	<b>\$ 4,600,000</b>	<b>\$ 297,650</b>	<b>\$ 297,650</b>

**Town of Snowflake  
Expenditures/Expenses by Fund  
Fiscal Year 2014**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 31,500	\$	\$ 30,710	\$ 33,000
Administration	346,250		343,816	363,650
Town Clerk	84,900		75,960	86,000
Court	5,200		4,885	5,200
Police	1,741,900		1,737,889	1,810,900
Fire	348,775	400,000	747,900	344,560
Buildings-Maintenance	257,900		245,083	228,000
Planning	67,225		64,598	74,975
Library	159,780		150,266	177,850
Recreation and Parks	446,700		403,349	468,550
Pool	60,600		57,450	62,600
Other-Misc-Contingency	358,460	190,000	356,081	375,460
Community Development	3,270,000	(590,000)	616,231	2,520,000
<b>Total General Fund</b>	<b>\$ 7,179,190</b>	<b>\$</b>	<b>\$ 4,834,218</b>	<b>\$ 6,550,745</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$ 959,500	\$	\$ 571,863	\$ 813,075
<b>Total Special Revenue Funds</b>	<b>\$ 959,500</b>	<b>\$</b>	<b>\$ 571,863</b>	<b>\$ 813,075</b>
<b>ENTERPRISE FUNDS</b>				
Water and Sewer	\$ 1,414,250	\$	\$ 1,238,050	\$ 2,139,150
Golf Course	563,150		587,650	600,150
<b>Total Enterprise Funds</b>	<b>\$ 1,977,400</b>	<b>\$</b>	<b>\$ 1,825,700</b>	<b>\$ 2,739,300</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 10,116,090</b>	<b>\$</b>	<b>\$ 7,231,781</b>	<b>\$ 10,103,120</b>

\* 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 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	=	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	37	\$ 1,596,490	\$ 269,647	\$ 406,000	\$ 180,076	=	\$ 2,452,213
<b>SPECIAL REVENUE FUNDS</b>							
Highway User Revenue	4	\$ 120,547	\$ 13,911	\$ 52,750	\$ 16,011	=	\$ 203,219
<b>Total Special Revenue Funds</b>	4	\$ 120,547	\$ 13,911	\$ 52,750	\$ 16,011	=	\$ 203,219
<b>DEBT SERVICE FUNDS</b>							
		\$	\$	\$	\$	=	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	=	\$
<b>CAPITAL PROJECTS FUNDS</b>							
		\$	\$	\$	\$	=	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	=	\$
<b>PERMANENT FUNDS</b>							
		\$	\$	\$	\$	=	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	=	\$
<b>ENTERPRISE FUNDS</b>							
Utility	11	\$ 325,171	\$ 34,062	\$ 68,050	\$ 36,068	=	\$ 463,351
Golf Course	5	209,127	24,133	35,600	22,328	=	291,188
<b>Total Enterprise Funds</b>	16	\$ 534,298	\$ 58,195	\$ 103,650	\$ 58,396	=	\$ 754,539
<b>TOTAL ALL FUNDS</b>	57	\$ 2,251,335	\$ 341,753	\$ 562,400	\$ 254,483	=	\$ 3,409,971