

OFFICIAL BUDGET FORMS

Town of Snowflake

Fiscal Year 2018

Town of Snowflake
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Fiscal Year 2018

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RESOLUTION NO. 17-09

RESOLUTION BY THE SNOWFLAKE TOWN COUNCIL ADOPTING THE BUDGET FOR THE TOWN OF SNOWFLAKE, ARIZONA FOR FISCAL YEAR 2017-18.

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 June 27th, 2017 met 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 8th day of August 2017 at the regular council meeting, and at a public hearing that was held on August 8, 2017, 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, August 8th, 2017, 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 2017-18.

PASSED by the Snowflake Town Council on this 8th day of August 2017.

APPROVED:

ATTEST:

Lynn Johnson
Mayor

Katie Melser
Town Clerk

APPROVED AS TO FORM:

Robert M. Hall
Town Attorney

The Town of Snowflake will hold a public hearing on the proposed budget for fiscal year 2017-18 at 7:00 PM, August 8th, 2017, at the Town Council Chambers, 81 W. 1st St. S, Snowflake, AZ.

**Town of Snowflake
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018**

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	3,981,320	696,062				2,051,855		6,729,237
2017	Actual Expenditures/Expenses**	E	3,975,451	833,695				1,993,387		6,802,533
2018	Fund Balance/Net Position at July 1***		1,698,534	415,416				1,461,496		3,575,446
2018	Primary Property Tax Levy	B								
2018	Secondary Property Tax Levy	B								
2018	Estimated Revenues Other than Property Taxes	C	6,595,971	1,026,108				1,847,900		9,469,979
2018	Other Financing Sources	D								
2018	Other Financing (Uses)	D								
2018	Interfund Transfers In	D	100,000					385,150		485,150
2018	Interfund Transfers (Out)	D	385,150	20,000				80,000		485,150
2018	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									
2018	Total Financial Resources Available		8,009,355	1,421,524				3,614,546		13,045,425
2018	Budgeted Expenditures/Expenses	E	6,232,318	1,006,108				2,208,355		9,446,781

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

	2017	2018
1.	\$ 6,729,237	\$ 9,446,781
2.		
3.	6,729,237	9,446,781
4.		
5.	\$ 6,729,237	\$ 9,446,781
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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,050,000	\$ 1,139,925	\$ 1,300,000
Franchise Fees	121,000	118,907	119,000
Licenses and permits			
Business Licenses	2,000	4,410	97,000
Building Permits	30,000	53,600	40,000
Mobile Home Permits	100		
Intergovernmental			
State Shared Sales Tax	533,657	529,844	540,582
State Shared Income Tax	693,637	693,637	713,849
Vehicle License Tax	328,966	328,966	359,155
Grants	65,000	64,110	1,360,000
Town of Taylor Payments	872,078	872,078	967,785
Charges for services			
Police Record Fees	4,500	5,005	4,500
Recreation and Park Fees	60,000	60,410	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	18,110	20,500
Interest on investments			
Interest	500	2,800	6,500
Contributions			
Voluntary contributions	1,500	1,572	1,500
Miscellaneous			
Rentals	138,000	140,663	150,000
Contingency	250,000		750,000
Other	74,000	165,190	104,000
Total General Fund	\$ 4,247,038	\$ 4,201,089	\$ 6,595,971

**Town of Snowflake
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenues	\$ 769,062	\$ 787,558	\$ 826,108
Contingency	200,000		200,000
Total Special Revenue Funds	\$ 949,062	\$ 787,558	\$ 1,026,108
ENTERPRISE FUNDS			
Utility Fund Revenues	\$ 1,473,400	\$ 1,525,413	\$ 1,553,900
Golf Course Fund Revenues	277,500	262,230	294,000
Total Enterprise Funds	\$ 1,750,900	\$ 1,787,643	\$ 1,847,900
TOTAL ALL FUNDS	\$ 6,967,000	\$ 6,776,290	\$ 9,469,979

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Utility Fund	\$	\$	\$ 80,000	\$
Transfer from Streets			20,000	
Transfer to Golf Course fund				385,150
Total General Fund	\$	\$	\$ 100,000	\$ 385,150
SPECIAL REVENUE FUNDS				
Transfer to General Fund	\$	\$	\$	\$ 20,000
Total Special Revenue Funds	\$	\$	\$	\$ 20,000
ENTERPRISE FUNDS				
Transfer to General Fund	\$	\$	\$	\$ 80,000
Transfer from General Fund			385,150	
Total Enterprise Funds	\$	\$	\$ 385,150	\$ 80,000
TOTAL ALL FUNDS	\$	\$	\$ 485,150	\$ 485,150

**Town of Snowflake
Expenditures/Expenses by Fund
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor and Council	\$ 37,000	\$	\$ 32,629	\$ 37,000
Administration	269,875	12,800	275,449	304,350
Town Clerk	93,600	20,000	118,577	63,500
Court	5,200		4,723	5,200
Police	1,937,950		1,928,310	2,209,300
Fire	371,763		368,614	447,578
Buildings-Maintenance	181,500		165,967	263,500
Planning	36,680		36,680	36,680
Library	192,450		186,516	196,550
Recreation and Parks	451,470		404,781	469,200
Other-Misc-Contingency	403,832	(150,000)	285,105	949,460
Community Development		117,200	168,100	1,250,000
Total General Fund	\$ 3,981,320	\$	\$ 3,975,451	\$ 6,232,318
SPECIAL REVENUE FUNDS				
Streets	\$ 969,062	\$	\$ 833,695	\$ 1,006,108
Total Special Revenue Funds	\$ 969,062	\$	\$ 833,695	\$ 1,006,108
ENTERPRISE FUNDS				
Water and Sewer	\$ 1,468,500	\$	\$ 1,343,935	\$ 1,498,000
Golf Course	583,355		649,452	710,355
Total Enterprise Funds	\$ 2,051,855	\$	\$ 1,993,387	\$ 2,208,355
TOTAL ALL FUNDS	\$ 7,002,237	\$	\$ 6,802,533	\$ 9,446,781

* 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 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	33	\$ 1,582,411	\$ 404,002	\$ 296,850	\$ 181,245	\$ 2,464,508
SPECIAL REVENUE FUNDS						
Highway User Revenue	4	\$ 154,448	\$ 17,762	\$ 31,900	\$ 26,249	\$ 230,359
Total Special Revenue Funds	4	\$ 154,448	\$ 17,762	\$ 31,900	\$ 26,249	\$ 230,359
ENTERPRISE FUNDS						
Utility Fund	10	\$ 368,143	\$ 42,401	\$ 74,550	\$ 57,835	\$ 542,929
Golf Course Fund	8	230,000	18,335	25,500	14,320	288,155
Total Enterprise Funds	18	\$ 598,143	\$ 60,736	\$ 100,050	\$ 72,155	\$ 831,084
 TOTAL ALL FUNDS	 55	 \$ 2,335,002	 \$ 482,500	 \$ 428,800	 \$ 279,649	 \$ 3,525,951

Line Item Summary - Budgeted Expenditures
All Funds

Line Item	Total	General Fund		Utility Fund	Golf Course Fund
		Fund	HURF	Fund	Fund
Salaries and Wages	\$ 2,380,700	\$ 1,615,700	\$ 155,000	\$ 380,000	\$ 230,000
Employee Benefits	1,213,500	895,500	77,000	166,000	75,000
Uniforms	32,800	28,000	2,000	2,800	-
Travel and Training	44,650	39,150	4,000	1,000	500
Dues and Subscriptions	10,250	3,300	200	4,950	1,800
Election	-	-	-	-	-
Public Notices	4,850	4,100	100	650	-
Postage	10,200	5,600	100	4,500	-
Pro Shop	40,000	-	-	-	40,000
Office Supplies	18,950	13,500	200	4,000	1,250
Other Supplies	49,000	44,000	1,500	1,500	2,000
Maintenance Materials	503,908	26,500	352,408	85,000	40,000
Facilities Maintenance	106,450	32,150	10,000	48,000	16,300
Equipment Maintenance	63,150	15,150	10,000	8,000	30,000
Vehicle Maintenance	49,000	31,500	10,000	5,500	2,000
Gasoline and Oil	95,400	45,400	15,000	16,000	19,000
Telephone	46,100	33,500	3,000	3,600	6,000
Utilities	388,500	65,500	36,000	195,000	92,000
Animal Control Supplies	3,000	3,000	-	-	-
Audit	18,000	18,000	-	-	-
Professional and Technical	715,908	564,908	30,000	120,000	1,000
Jail Usage Fees	25,000	25,000	-	-	-
Umpires/Instructors	27,000	27,000	-	-	-
Equipment Rental	50,000	-	20,000	1,500	28,500
Bank Charges	23,000	16,000	-	-	7,000
Books	10,100	10,100	-	-	-
Insurance	161,000	71,000	20,000	60,000	10,000
Magazines	1,300	1,300	-	-	-
Miscellaneous	5,500	4,000	500	1,000	-
Community Crime Reduction	4,000	4,000	-	-	-
Adjudication Expense	45,000	-	-	45,000	-
Dare Program	1,500	1,500	-	-	-
Capital Outlay	130,000	130,000	-	-	-
Debt Service - Principal	243,150	212,350	30,800	-	-
Debt Service - Interest	169,450	46,150	3,300	45,000	75,000
Depreciation	232,005	-	-	199,000	33,005
Capital Outlay - Other	325,000	200,000	25,000	100,000	-
Flood Control	1,050,000	1,050,000	-	-	-
Attorney	50,000	50,000	-	-	-
Engineer	20,000	20,000	-	-	-
Outside Agency/Promotion/Dues	133,560	133,560	-	-	-
Contingency	945,900	745,900	200,000	-	-
Transfers	485,150	385,150	20,000	80,000	-

Total \$ 9,931,931 \$ 6,617,468 \$ 1,026,108 \$ 1,578,000 \$ 710,355

Total Fund Revenues 9,955,129 6,695,971 1,026,108 1,553,900 679,150

Revenues Over(Under) Expenditures \$ 23,198 \$ 78,503 \$ - \$ (24,100) \$ (31,205)

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

Line Item	FY 2013-14 Total	FY 2014-15 Total	FY 2015-16 Total	FY 2016-17 Total	FY 2017-18 Total	5 Year Average	5 Yr Av Increase (Decrease)	5 Year % Change
Salaries and Wages	\$ 2,376,700	\$ 2,490,800	\$ 2,178,950	\$ 2,262,200	\$ 2,380,700	2,337,870	\$ 42,830	1.83%
Employee Benefits	1,169,675	1,189,800	1,107,750	1,150,100	1,213,500	1,166,165	47,335	4.06%
Uniforms	35,800	35,800	32,800	32,800	32,800	34,000	(1,200)	-3.53%
Travel and Training	42,500	42,500	31,150	32,150	44,650	38,590	6,060	15.70%
Dues and Subscriptions	8,100	8,100	4,300	9,050	10,250	7,960	2,290	28.77%
Election	12,000	12,000	12,000	12,000	-	9,600	(9,600)	-100.00%
Public Notices	3,650	3,650	3,250	3,850	4,850	3,850	1,000	25.97%
Postage	10,400	10,400	10,200	10,200	10,200	10,280	(80)	-0.78%
Pro Shop	50,000	50,000	40,000	40,000	40,000	44,000	(4,000)	-9.09%
Office Supplies	16,650	17,650	14,450	17,950	18,950	17,130	1,820	10.62%
Other Supplies	44,700	45,700	40,000	44,000	49,000	44,680	4,320	9.67%
Maintenance Materials	228,400	332,503	375,799	495,462	503,908	387,214	116,694	30.14%
Facilities Maintenance	97,450	97,450	98,750	101,450	106,450	100,310	6,140	6.12%
Equipment Maintenance	59,750	59,750	55,150	55,150	63,150	58,590	4,560	7.78%
Vehicle Maintenance	50,600	50,600	46,100	48,100	49,000	48,880	120	0.25%
Gasoline and Oil	108,975	108,100	96,600	96,600	95,400	101,135	(5,735)	-5.67%
Telephone	55,400	52,900	43,500	45,100	46,100	48,600	(2,500)	-5.14%
Utilities	430,660	414,660	368,500	383,500	388,500	397,164	(8,664)	-2.18%
Animal Control Supplies	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
Audit	13,500	14,100	15,750	16,225	18,000	15,515	2,485	16.02%
Professional and Technical	231,000	210,900	503,250	533,993	715,908	439,010	276,898	63.07%
Jail Usage Fees	25,000	25,000	35,000	25,000	25,000	27,000	(2,000)	-7.41%
Umpires/Instructors	31,500	31,500	27,000	27,000	27,000	28,800	(1,800)	-6.25%
Equipment Rental	43,500	43,500	45,500	45,500	50,000	45,600	4,400	9.65%
Bank Charges	21,500	21,500	18,500	19,500	23,000	20,800	2,200	10.58%
Books	7,100	7,100	7,100	8,100	10,100	7,900	2,200	27.85%
Insurance	185,000	168,000	181,000	161,000	161,000	171,200	(10,200)	-5.96%
Magazines	1,200	1,200	900	900	1,300	1,100	200	18.18%
Miscellaneous	6,000	6,000	5,500	5,500	5,500	5,700	(200)	-3.51%
Community Crime Reduction	4,000	4,000	4,000	4,000	4,000	4,000	-	0.00%
Adjudication Expense	18,500	18,500	18,500	18,500	45,000	23,800	21,200	89.08%
Dare Program	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
Capital Outlay	162,950	102,950	76,770	76,770	130,000	109,888	20,112	18.30%
Debt Service - Principal	153,000	75,600	80,100	129,250	243,150	136,220	106,930	78.50%
Debt Service - Interest	116,000	128,300	126,800	123,000	169,450	132,710	36,740	27.68%
Depreciation	235,000	220,000	253,005	225,005	232,005	233,003	(998)	-0.43%
Capital Outlay - Other	1,167,000	582,500	76,000	35,000	325,000	437,100	(112,100)	-25.65%
Flood Control	2,300,000	2,100,000	1,108,000	-	1,050,000	1,311,600	(261,600)	-19.95%
Attorney	30,000	30,000	60,000	40,000	50,000	42,000	8,000	19.05%
Engineer	15,000	10,000	15,000	15,000	20,000	15,000	5,000	33.33%
Outside Agency/Promotion/Dues	80,460	80,460	100,960	98,832	133,560	98,854	34,706	35.11%
Contingency	450,000	450,000	450,000	450,000	945,900	549,180	396,720	72.24%
Transfers	297,650	340,150	360,355	405,855	485,150	377,832	107,318	28.40%
Total Fund Expenditures	\$ 10,400,770	\$ 9,698,123	\$ 8,132,739	\$ 7,308,092	\$ 9,931,931	\$ 9,094,331	\$ 837,600	8.43%

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

Line Item	FY	FY	FY	FY	FY	Net Increase (Decrease)	% Change
	2013-14 Total	2014-15 Total	2015-16 Total	2016-17 Total	2017-18 Total		
City Sales Tax	\$ 1,000,000	\$ 970,000	\$ 990,000	\$ 1,050,000	\$ 1,300,000	\$ 250,000	19.23%
APS Franchise Tax	85,000	85,000	85,000	85,000	85,000	-	
Cable One Franchise Tax	12,500	10,000	10,000	10,000	10,000	-	
Unisource Gas Franchise Tax	28,000	28,000	28,000	26,000	24,000	(2,000)	
Business Licenses	2,500	2,000	2,000	2,000	97,000	95,000	97.94%
Building Permits	15,000	15,000	15,000	30,000	40,000	10,000	25.00%
Mobile Home Permits	500	300	300	100	-	(100)	
State Shared Sales Tax	483,018	505,103	534,030	533,657	540,582	6,925	1.28%
State Shared Income Tax	623,648	676,664	673,035	693,637	713,849	20,212	2.83%
Vehicle License Tax	287,667	305,152	312,717	328,966	359,155	30,189	8.41%
Grants	2,588,000	2,165,000	1,173,000	65,000	1,360,000	1,295,000	95.22%
Town of Taylor Payments	814,905	827,280	840,645	872,078	967,785	95,708	9.89%
Police Record Fees	4,500	4,500	4,500	4,500	4,500	-	
Recreation and Park Fees	75,000	70,000	60,000	60,000	60,000	-	
Swimming Pool Fees	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	10,000	10,000	10,000	10,000	-	
Impound Fees	10,500	10,500	10,500	10,500	10,500	-	
Interest Revenue	2,500	500	500	500	6,500	6,000	
Cemetery Fees	14,500	8,500	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	134,000	138,000	138,000	150,000	12,000	8.00%
Other Miscellaneous Revenue	170,000	80,000	60,000	60,000	90,000	30,000	33.33%
Dare Donations	1,500	1,500	1,500	1,500	1,500	-	
HURF Revenue	633,075	668,503	708,199	769,062	826,108	57,046	6.91%
HURF Grant Revenues	-	-	-	-	-	-	
Metered Water Sales	815,000	815,000	785,000	785,000	885,000	100,000	11.30%
Water Connections	1,600	1,600	1,600	1,600	1,600	-	
Sewer Service Charges	640,000	640,000	640,000	645,000	645,000	-	
Sewer Connections	4,600	4,600	2,300	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	1,500	21,500	10,000	10,000	-	
Green Fees	130,000	100,000	80,000	82,500	85,000	2,500	2.94%
Cart Fees	122,000	110,000	90,000	95,000	95,000	-	
Membership Dues	55,000	55,000	45,000	25,000	35,000	10,000	28.57%
Driving Range Fees	6,000	6,000	3,500	3,500	3,500	-	
Rentals/Lessons	1,500	1,500	500	500	500	-	
Punch Cards	23,000	23,000	23,000	23,000	25,000	2,000	8.00%
Golf Pro Shop	65,000	65,000	48,000	48,000	50,000	2,000	4.00%
Contingency	450,000	450,000	450,000	450,000	950,000	500,000	52.63%
Transfers	297,650	340,150	360,355	405,855	485,150	79,295	16.34%
Total	\$ 9,704,163	\$ 9,227,452	\$ 8,252,781	\$ 7,372,855	\$ 9,955,129	2,582,275	25.94%

General Fund
Line Item Detail

General Fund Revenues

Line Item Detail

Line Item #		Prior FY 15-16 Actual	Estimated FY 16-17 Actual	Current FY 16-17 Budget	Proposed FY 17-18 Budget	Net Increase (Decrease)	% Change Over FY 16-17
Taxes							
10-31-30	City Sales Tax	\$ 1,163,487	\$ 1,139,925	\$ 1,050,000	\$ 1,300,000	\$ 250,000	23.81%
10-31-41	APS Franchise Tax	88,002	86,342	85,000	85,000	-	0.00%
10-31-42	Cable One Franchise Tax	10,357	10,110	10,000	10,000	-	0.00%
10-31-43	Unisource Gas Franchise Tax	21,599	22,455	26,000	24,000	(2,000)	-7.69%
	Total	1,283,445	1,258,832	1,171,000	1,419,000	248,000	21.18%
Licenses and Permits							
10-32-10	Business Licenses	990	4,410	2,000	97,000	95,000	4750.00%
10-32-20	Building Permits	38,542	53,600	30,000	40,000	10,000	33.33%
10-32-21	Mobile Home Permits	-	-	100	-	(100)	-100.00%
	Total	39,532	58,010	32,100	137,000	104,900	326.79%
Intergovernmental							
10-33-40	State Shared Sales Tax	527,763	529,844	533,657	540,582	6,925	1.30%
10-33-41	State Shared Income Tax	673,035	693,637	693,637	713,849	20,212	2.91%
10-33-42	Vehicle License Tax	319,807	328,966	328,966	359,155	30,189	9.18%
10-33-52	Grants	127,137	64,110	65,000	310,000	245,000	376.92%
10-33-79	Navajo County Flood Grant	331,229	-	-	50,000	50,000	100.00%
10-33-80	Fed/State Flood Grant	849,425	-	-	1,000,000	1,000,000	100.00%
10-33-81	Town of Taylor Payments	839,181	872,078	872,078	967,785	95,708	10.97%
	Total	3,667,577	2,488,635	2,493,338	3,941,371	1,448,034	58.08%
Charges for Services							
10-34-10	Police Record Fees	9,712	5,005	4,500	4,500	-	0.00%
10-34-70	Recreation and Park Fees	58,326	60,410	60,000	60,000	-	0.00%
10-34-87	Library Fees	1,887	1,804	1,500	1,500	-	0.00%
	Total	69,925	67,219	66,000	66,000	-	0.00%
Fines and Forfeitures							
10-35-50	Restitution Police	350	59	100	100	-	0.00%
10-35-51	Other Fines and Fees	11,400	9,410	10,000	10,000	-	0.00%
10-35-52	Impound Fees	8,250	8,700	10,500	10,500	-	0.00%
	Total	20,000	18,169	20,600	20,600	-	0.00%
Miscellaneous							
10-36-10	Interest Revenue	-	2,800	500	6,500	6,000	1200.00%
10-36-20	Cemetery Fees	8,925	9,510	8,500	8,500	-	0.00%
10-36-21	Opening and Closing	6,875	7,450	5,000	5,000	-	0.00%
10-36-23	Headstone Setting	760	575	500	500	-	0.00%
10-36-80	Rentals	130,989	140,663	138,000	150,000	12,000	8.70%
10-36-83	Other Misc Revenue	88,620	147,655	60,000	90,000	30,000	50.00%
	Total	236,169	308,653	212,500	260,500	48,000	22.59%
Contributions and Transfers							
10-39-69	Dare Donations	1,531	1,572	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	750,000	500,000	200.00%
	Total	101,531	101,572	351,500	851,500	500,000	142.25%
	Total General Fund Revenues	<u>\$ 5,418,179</u>	<u>\$ 4,301,089</u>	<u>\$ 4,347,038</u>	<u>\$ 6,695,971</u>	<u>\$ 2,348,934</u>	54.04%

General Fund Expenditures

Line Item Detail

Line Item #		Prior FY 15-16 Actual	Estimated FY 16-17 Actual	Current FY 16-17 Budget	Proposed FY 17-18 Budget	Net Increase (Decrease)	% Change Over FY 16-17
Mayor and Council							
10-41-11	Salaries and Wages	\$ 23,450	\$ 23,450	\$ 26,500	\$ 26,500	\$ -	0.00%
10-41-13	Employee Benefits	2,329	2,350	2,500	2,500	-	0.00%
10-41-15	Travel and Training	4,423	2,316	5,000	5,000	-	0.00%
10-41-46	Miscellaneous	2,427	2,957	3,000	3,000	-	0.00%
	Total	32,629	31,073	37,000	37,000	-	0.00%
Administration							
10-42-11	Salaries and Wages	94,251	115,529	122,500	130,000	7,500	6.12%
10-42-13	Employee Benefits	35,226	35,722	39,000	40,000	1,000	2.56%
10-42-15	Travel and Training	5,077	4,244	6,000	7,500	1,500	25.00%
10-42-16	Dues and Subscriptions	1,350	571	250	1,250	1,000	400.00%
10-42-18	Public Notices	16	583	100	100	-	0.00%
10-42-19	Postage	5,802	5,527	4,500	4,500	-	0.00%
10-42-20	Office Supplies	6,939	5,185	6,000	7,000	1,000	16.67%
10-42-21	Other Supplies	8,956	2,819	8,000	10,000	2,000	25.00%
10-42-25	Equipment Maintenance	2,275	1,843	3,000	3,000	-	0.00%
10-42-26	Vehicle Maintenance	260	89	100	1,000	900	900.00%
10-42-27	Gasoline and Oil	733	537	200	1,000	800	400.00%
10-42-28	Telephone	14,716	13,679	14,000	15,000	1,000	7.14%
10-42-34	Audit	15,750	19,400	19,425	18,000	(1,425)	-7.34%
10-42-37	Professional/Technical	14,171	33,621	25,000	30,000	5,000	20.00%
10-42-39	Bank Charges	14,725	16,102	14,600	16,000	1,400	9.59%
10-42-41	Insurance	30,000	20,000	20,000	20,000	-	0.00%
	Total	250,247	275,449	282,675	304,350	21,675	7.67%
Town Clerk							
10-43-11	Salaries and Wages	59,138	71,505	63,500	44,000	(19,500)	-30.71%
10-43-13	Employee Benefits	19,726	19,874	20,600	15,000	(5,600)	-27.18%
10-43-15	Travel and Training	510	542	1,000	2,000	1,000	100.00%
10-43-17	Election	-	23,076	23,000	-	(23,000)	-100.00%
10-43-18	Public Notices	4,565	3,580	5,500	2,500	(3,000)	-54.55%
	Total	83,939	118,577	113,600	63,500	(50,100)	-44.10%
City Court							
10-44-11	Salaries and Wages	4,022	4,000	4,200	4,200	-	0.00%
10-44-13	Employee Benefits	782	723	1,000	1,000	-	0.00%
	Total	\$ 4,804	\$ 4,723	\$ 5,200	\$ 5,200	\$ -	0.00%

General Fund Expenditures

Line Item Detail (continued)

<u>Line Item #</u>		Prior FY 15-16 <u>Actual</u>	Estimated FY 16-17 <u>Actual</u>	Current FY 16-17 <u>Budget</u>	Proposed FY 17-18 <u>Budget</u>	Net Increase (Decrease)	% Change Over FY 16-17
Police							
10-51-11	Salaries and Wages	\$ 983,607	\$ 973,934	\$ 988,000	\$ 1,110,000	\$ 122,000	12.35%
10-51-13	Employee Benefits	562,648	665,150	638,000	707,000	69,000	10.82%
10-51-14	Uniforms	27,263	27,400	28,000	28,000	-	0.00%
10-51-15	Travel and Training	14,617	16,180	14,000	24,000	10,000	71.43%
10-51-16	Dues and Subscriptions	438	641	700	700	-	0.00%
10-51-18	Public Notices	1,482	2,208	1,500	1,500	-	0.00%
10-51-19	Postage	68	28	500	500	-	0.00%
10-51-20	Office Supplies	3,597	4,306	4,000	4,000	-	0.00%
10-51-21	Other Supplies	10,860	10,150	6,800	9,800	3,000	44.12%
10-51-24	Facilities Maintenance	6,982	7,429	8,000	8,000	-	0.00%
10-51-25	Equipment Maintenance	3,350	5,890	4,000	4,000	-	0.00%
10-51-26	Vehicle Maintenance	23,368	21,155	25,000	25,000	-	0.00%
10-51-27	Gasoline and Oil	23,460	23,985	33,000	33,000	-	0.00%
10-51-28	Telephone	13,422	13,465	13,000	13,000	-	0.00%
10-51-29	Utilities	16,024	16,185	15,500	15,500	-	0.00%
10-51-30	Animal Control Supplies	1,446	2,937	3,000	3,000	-	0.00%
10-51-37	Professional and Technical	50,530	28,455	33,000	79,000	46,000	139.39%
10-51-38	Jail Usage Fees	14,701	18,185	25,000	25,000	-	0.00%
10-51-41	Insurance	51,196	50,000	50,000	50,000	-	0.00%
10-51-46	Miscellaneous	636	2,290	1,000	1,000	-	0.00%
10-51-48	Community Crime Reduction	1,763	2,644	4,000	4,000	-	0.00%
10-51-51	Dare Program	2,173	1,603	1,500	1,500	-	0.00%
10-51-54	Capital Outlay	48,527	27,855	34,000	50,000	16,000	47.06%
10-51-61	Debt Service - Principal	1,635	4,785	4,950	10,650	5,700	115.15%
10-51-62	Debt Service - Interest	1,452	1,450	1,500	1,150	(350)	-23.33%
	Total	1,865,245	1,928,310	1,937,950	2,209,300	271,350	14.00%
Fire							
10-52-11	Salaries and Wages	-	-	-	-	-	0.00%
10-52-13	Employee Benefits	-	-	-	-	-	0.00%
10-52-14	Uniforms	-	-	-	-	-	0.00%
10-52-15	Travel and Training	-	-	-	-	-	0.00%
10-52-16	Dues and Subscriptions	-	-	-	-	-	0.00%
10-52-18	Public Notices	-	-	-	-	-	0.00%
10-52-20	Office Supplies	-	-	-	-	-	0.00%
10-52-21	Other Supplies	-	-	-	-	-	0.00%
10-52-22	Maintenance Materials	-	-	-	-	-	0.00%
10-52-24	Facilities Maintenance	-	-	-	-	-	0.00%
10-52-25	Equipment Maintenance	-	-	-	-	-	0.00%
10-52-26	Vehicle Maintenance	-	-	-	-	-	0.00%
10-52-27	Gasoline and Oil	-	-	-	-	-	0.00%
10-52-28	Telephone	-	-	-	-	-	0.00%
10-52-29	Utilities	-	-	-	-	-	0.00%
10-52-37	Professional and Technical	259,420	280,163	280,163	348,878	68,715	24.53%
10-52-41	Insurance	-	-	-	-	-	0.00%
10-52-46	Miscellaneous	-	-	-	-	-	0.00%
10-52-61	Debt Service - Principal	52,020	52,020	56,100	68,200	12,100	21.57%
10-52-62	Debt Service - Interest	36,431	36,431	35,500	30,500	(5,000)	-14.08%
	Total	\$ 347,871	\$ 368,614	\$ 371,763	\$ 447,578	\$ 75,815	20.39%

General Fund Expenditures

Line Item Detail (continued)

<u>Line Item #</u>		<u>Prior FY 15-16 Actual</u>	<u>Estimated FY 16-17 Actual</u>	<u>Current FY 16-17 Budget</u>	<u>Proposed FY 17-18 Budget</u>	<u>Net Increase (Decrease)</u>	<u>% Change Over FY 16-17</u>
Buildings-Maintenance							
10-61-11	Salaries and Wages	\$ 18,387	\$ 24,689	\$ 26,000	\$ 26,000	\$ -	0.00%
10-61-13	Employee Benefits	7,999	12,604	17,500	17,500	-	0.00%
10-61-21	Other Supplies	805	266	500	500	-	0.00%
10-61-22	Maintenance Materials	6,566	3,535	5,000	5,000	-	0.00%
10-61-24	Facilities Maintenance	9,353	15,629	10,000	15,000	5,000	50.00%
10-61-25	Equipment Maintenance	8	13	500	500	-	0.00%
10-61-26	Vehicle Maintenance	2,087	358	2,500	2,500	-	0.00%
10-61-27	Gasoline and Oil	1,317	1,328	1,500	1,500	-	0.00%
10-61-29	Utilities	39,498	32,811	25,000	30,000	5,000	20.00%
10-61-37	Professional and Technical	8,517	807	2,000	2,000	-	0.00%
10-61-54	Capital Outlay	572	3,681	20,000	30,000	10,000	0.00%
10-61-61	Debt Service - Principal	18,435	55,140	55,500	120,000	64,500	116.22%
10-61-62	Debt Service - Interest	16,368	15,105	15,500	13,000	(2,500)	-16.13%
	Total	129,912	165,967	181,500	263,500	82,000	45.18%
Planning							
10-62-11	Salaries and Wages	-	-	-	-	-	0.00%
10-62-13	Employee Benefits	-	-	-	-	-	0.00%
10-62-15	Travel and Training	-	-	-	-	-	0.00%
10-62-16	Dues and Subscriptions	-	-	-	-	-	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	-	-	-	-	-	0.00%
10-62-26	Vehicle Maintenance	-	-	-	-	-	0.00%
10-62-27	Gasoline and Oil	-	-	-	-	-	0.00%
10-62-37	Professional and Technical	34,710	36,680	36,680	36,680	-	100.00%
	Total	34,710	36,680	36,680	36,680	-	0.00%
Library							
10-63-11	Salaries and Wages	107,326	109,520	113,500	115,000	1,500	1.32%
10-63-13	Employee Benefits	41,458	41,662	45,000	43,500	(1,500)	-3.33%
10-63-15	Travel and Training	711	373	400	400	-	0.00%
10-63-16	Dues and Subscriptions	277	770	650	850	200	30.77%
10-63-19	Postage	11	600	600	600	-	0.00%
10-63-20	Office Supplies	1,142	1,855	2,000	2,000	-	0.00%
10-63-21	Other Supplies	1,781	1,985	2,000	2,000	-	0.00%
10-63-22	Maintenance Materials	302	505	400	500	100	25.00%
10-63-24	Facilities Maintenance	1,892	6,105	4,200	4,200	-	0.00%
10-63-25	Equipment Maintenance	2,930	3,209	2,150	3,150	1,000	46.51%
10-63-27	Gasoline and Oil	-	-	400	400	-	0.00%
10-63-28	Telephone	9,153	3,155	5,500	5,500	-	0.00%
10-63-29	Utilities	6,966	6,005	5,000	5,000	-	0.00%
10-63-37	Professional and Technical	1,378	465	650	1,050	400	61.54%
10-63-38	Books	6,756	7,904	8,100	10,100	2,000	24.69%
10-63-41	Insurance	1,000	1,000	1,000	1,000	-	0.00%
10-63-53	Magazines	910	1,404	900	1,300	400	44.44%
10-63-54	Capital Outlay	-	-	-	-	-	0.00%
	Total	\$ 183,993	\$ 186,516	\$ 192,450	\$ 196,550	\$ 4,100	2.13%

General Fund Expenditures

Line Item Detail (continued)

<u>Line Item #</u>		<u>Prior FY 15-16 Actual</u>	<u>Estimated FY 16-17 Actual</u>	<u>Current FY 16-17 Budget</u>	<u>Proposed FY 17-18 Budget</u>	<u>Net Increase (Decrease)</u>	<u>% Change Over FY 16-17</u>
Recreation and Parks							
10-71-11	Salaries and Wages	\$ 194,719	\$ 201,121	\$ 221,500	\$ 160,000	\$ (61,500)	-27.77%
10-71-13	Employee Benefits	58,534	59,821	84,500	69,000	(15,500)	-18.34%
10-71-15	Travel and Training	180	216	250	250	-	0.00%
10-71-16	Dues and Subscriptions	150	150	500	500	-	0.00%
10-71-20	Office Supplies	4,958	405	500	500	-	0.00%
10-71-21	Other Supplies	25,313	18,155	21,700	21,700	-	0.00%
10-71-22	Maintenance Materials	15,283	19,105	21,000	21,000	-	0.00%
10-71-24	Facilities Maintenance	5,107	4,533	4,950	4,950	-	0.00%
10-71-25	Equipment Maintenance	1,707	2,940	4,500	4,500	-	0.00%
10-71-26	Vehicle Maintenance	8,497	5,017	3,000	3,000	-	0.00%
10-71-27	Gasoline and Oil	5,370	5,698	9,500	9,500	-	0.00%
10-71-29	Utilities	16,182	17,111	15,000	15,000	-	0.00%
10-71-37	Professional and Technical	8,725	7,085	5,500	67,300	61,800	1123.64%
10-71-38	Umpires/Instructors	26,765	27,410	27,000	27,000	-	0.00%
10-71-55	Capital Outlay - Other	11,340	26,815	22,770	50,000	27,230	0.00%
10-71-61	Debt Service - Principal	2,035	7,411	7,500	13,500	6,000	80.00%
10-71-62	Debt Service - Interest	1,807	1,788	1,800	1,500	(300)	100.00%
	Total	386,672	404,781	451,470	469,200	17,730	3.93%
Community Development							
10-72-59	Capital Outlay - Other	96,398	168,100	117,200	200,000	82,800	70.65%
10-72-80	Flood Control	891,871	-	-	1,050,000	1,050,000	100.00%
	Total	988,269	168,100	117,200	1,250,000	1,132,800	100.00%
Other-Miscellaneous							
10-81-33	Attorney	51,059	102,160	105,000	50,000	\$ (55,000)	-52.38%
10-81-34	Engineer	1,250	38,410	50,000	20,000	(30,000)	-60.00%
10-85-46	Miscellaneous	62,932	28,655	30,000	60,000	30,000	100.00%
10-85-48	Groundhog Breakfast	1,258	824	1,500	1,500	-	0.00%
10-85-51	Snowflake Events, Inc.	7,500	9,450	7,500	7,500	-	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%
10-85-56	White Mountain Partnership	5,000	-	-	-	-	0.00%
10-85-66	White Mountain Connection	-	3,525	6,972	7,000	28	0.40%
10-85-88	League of Cities Dues	6,542	6,724	6,700	7,000	300	4.48%
10-85-89	Fireworks	7,600	11,000	7,600	12,000	4,400	57.89%
10-85-90	Senior Center	15,000	12,000	12,000	12,000	-	0.00%
10-85-91	Contingency	-	-	250,000	745,900	495,900	198.36%
	Total	184,701	239,308	503,832	949,460	445,628	88.45%
Transfers out							
10-90-10	Transfers out	327,897	366,410	305,855	385,150	79,295	25.93%
	Total	327,897	366,410	305,855	385,150	79,295	25.93%
	Total General Fund Expenditures	4,820,889	4,294,508	4,537,175	6,617,468	2,080,293	45.85%
	Net Revenue over Expenditures	\$ 597,290	\$ 6,581	\$ (190,138)	\$ 78,503	\$ 268,641	-141.29%

Highway User Revenue Fund

Line Item Detail

HURF

Line Item #		FY 15-16 Actual	FY 16-17 Actual	FY 16-17 Budget	FY 17-18 Budget	Increase (Decrease)	Change Over FY 16-17
Revenues							
21-33-56	HURF Revenue	\$ 742,799	\$ 787,558	\$ 769,062	\$ 826,108	\$ 57,046	7.42%
21-39-20	Contingency	138,163	-	200,000	200,000	-	0.00%
	Total Revenues	880,962	787,558	969,062	1,026,108	57,046	5.89%
Expenditures							
21-40-11	Salaries and Wages	179,172	154,507	144,000	155,000	11,000	7.64%
21-40-13	Employee Benefits	86,080	72,516	69,000	77,000	8,000	11.59%
21-40-14	Uniforms	1,600	2,182	2,000	2,000	-	0.00%
21-40-15	Travel and Training	3,796	836	4,000	4,000	-	0.00%
21-40-16	Dues and Subscriptions	742	493	200	200	-	0.00%
21-40-18	Public Notices	-	-	100	100	-	0.00%
21-40-19	Postage	-	-	100	100	-	0.00%
21-40-20	Office Supplies	2,166	17	200	200	-	0.00%
21-40-21	Other Supplies	-	761	1,500	1,500	-	0.00%
21-40-22	Maintenance Materials	392,052	416,355	359,062	352,408	(6,654)	-1.85%
21-40-24	Facilities Maintenance	2,852	7,607	10,000	10,000	-	0.00%
21-40-25	Equipment Maintenance	13,062	9,780	10,000	10,000	-	0.00%
21-40-26	Vehicle Maintenance	9,830	14,014	10,000	10,000	-	0.00%
21-40-27	Gasoline and Oil	15,032	17,537	15,000	15,000	-	0.00%
21-40-28	Telephone	2,406	1,865	3,000	3,000	-	0.00%
21-40-29	Utilities	38,059	31,156	36,000	36,000	-	0.00%
21-40-33	Contingency	-	-	200,000	200,000	-	0.00%
21-40-37	Professional and Technical	29,326	40,816	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	4,359	8,767	20,000	20,000	-	0.00%
21-40-46	Miscellaneous	1,567	2,645	500	500	-	0.00%
21-40-55	Capital Outlay - Other	-	-	5,000	25,000	20,000	400.00%
21-40-61	Debt Service - Principal	4,735	7,855	5,200	30,800	25,600	492.31%
21-40-62	Debt Service - Interest	4,204	3,985	4,200	3,300	(900)	-21.43%
	Total Expenditures before Transfers	811,040	813,695	949,062	1,006,108	57,046	6.01%
21-40-90	Transfers Out	20,000	20,000	20,000	20,000	-	0.00%
	Net Revenue over Expenditures	<u>\$ 49,922</u>	<u>\$ (46,138)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Utility Fund
Line Item Detail

Utility Fund

Detail Schedule

Line Item #		Prior FY 15-16 Actual	Estimated FY 16-17 Actual	Current FY 16-17 Budget	Proposed FY 17-18 Budget	Net Increase (Decrease)	% Change Over FY 16-17
Revenues							
51-37-11	Metered Water Sales	\$ 773,340	\$ 830,385	\$ 785,000	\$ 885,000	\$ 100,000	12.74%
51-37-12	Water Connections	10,022	9,508	1,600	1,600	-	0.00%
51-37-31	Sewer Service Charges	635,545	647,719	645,000	645,000	-	0.00%
51-37-32	Sewer Connections	11,500	6,990	2,300	2,300	-	0.00%
51-37-42	Adjudication Defense Revenue	20,179	18,606	19,500	-	(19,500)	-100.00%
51-37-51	Other Fines and Fees	8,240	11,418	10,000	10,000	-	0.00%
51-36-83	Miscellaneous Revenue	19,759	787	10,000	10,000	-	0.00%
	Total Revenues	1,478,585	1,525,413	1,473,400	1,553,900	80,500	5.46%
Water Expenses							
51-86-11	Salaries and Wages	167,153	153,131	195,000	200,000	5,000	2.56%
51-86-13	Employee Benefits	37,930	60,358	92,000	100,000	8,000	8.70%
51-86-14	Uniforms	1,600	1,745	1,200	1,200	-	0.00%
51-86-15	Travel and Training	450	1,953	500	500	-	0.00%
51-86-16	Dues and Subscriptions	1,417	1,619	100	100	-	0.00%
51-86-18	Public Notices	-	-	450	450	-	0.00%
51-86-19	Postage	6,010	4,364	4,000	4,000	-	0.00%
51-86-20	Office Supplies	3,108	244	1,500	1,500	-	0.00%
51-86-21	Other Supplies	671	895	1,000	1,000	-	0.00%
51-86-22	Maintenance Materials	64,785	91,495	60,000	60,000	-	0.00%
51-86-24	Facilities Maintenance	19,505	16,892	8,000	8,000	-	0.00%
51-86-25	Equipment Maintenance	4,355	5,518	3,000	3,000	-	0.00%
51-86-26	Vehicle Maintenance	12,530	7,028	3,000	3,000	-	0.00%
51-86-27	Gasoline and Oil	8,462	6,722	10,000	10,000	-	0.00%
51-86-28	Telephone	1,961	2,194	1,800	1,800	-	0.00%
51-86-29	Utilities	127,165	117,075	130,000	130,000	-	0.00%
51-86-37	Professional and Technical	41,912	18,540	90,000	90,000	-	0.00%
51-86-41	General Insurance	37,079	32,727	30,000	30,000	-	0.00%
51-86-45	Equipment Rental	460	175	1,000	1,000	-	0.00%
51-86-46	Miscellaneous	707	1,687	500	500	-	0.00%
51-86-47	Adjudication Expense	14,312	29,031	18,500	45,000	26,500	143.24%
51-86-55	Capital Outlay - Other	-	-	30,000	100,000	70,000	233.33%
	Total Water Expenses	\$ 551,572	\$ 553,391	\$ 681,550	\$ 791,050	\$ 109,500	16.07%

Utility Fund

Detail Schedule (cont.)

Line Item #		Prior FY 15-16 Actual	Estimated FY 16-17 Actual	Current FY 16-17 Budget	Proposed FY 17-18 Budget	Net Increase (Decrease)	% Change Over FY 16-17
Sewer Expenses							
51-87-11	Salaries and Wages	\$ 180,827	\$ 185,026	\$ 180,000	\$ 180,000	\$ -	0.00%
51-87-13	Employee Benefits	51,903	62,681	66,000	66,000	-	0.00%
51-87-14	Uniforms	1,200	1,309	1,600	1,600	-	0.00%
51-87-15	Travel and Training	316	659	500	500	-	0.00%
51-87-16	Dues and Subscriptions	4,173	7,562	4,850	4,850	-	0.00%
51-87-18	Public Notices	-	-	200	200	-	0.00%
51-87-19	Postage	49	-	500	500	-	0.00%
51-87-20	Office Supplies	2,653	71	2,500	2,500	-	0.00%
51-87-21	Other Supplies	37	88	500	500	-	0.00%
51-87-22	Maintenance Materials	29,449	32,660	25,000	25,000	-	0.00%
51-87-24	Facilities Maintenance	42,021	38,186	40,000	40,000	-	0.00%
51-87-25	Equipment Maintenance	2,416	6,094	5,000	5,000	-	0.00%
51-87-26	Vehicle Maintenance	508	7,864	2,500	2,500	-	0.00%
51-87-27	Gasoline and Oil	2,905	1,985	6,000	6,000	-	0.00%
51-87-28	Telephone	2,228	1,742	1,800	1,800	-	0.00%
51-87-29	Utilities	77,641	57,017	65,000	65,000	-	0.00%
51-87-37	Professional and Technical	27,697	27,518	30,000	30,000	-	0.00%
51-87-41	General Insurance	32,922	32,727	30,000	30,000	-	0.00%
51-87-45	Equipment Rental	386	2,685	500	500	-	0.00%
51-87-46	Miscellaneous	105	453	500	500	-	0.00%
51-87-55	Capital Outlay - Other	-	-	-	-	-	0.00%
	Total Sewer Expenses	\$ 459,436	\$ 466,329	\$ 462,950	\$ 462,950	\$ -	0.00%
Other (Income) Expenses							
51-88-19	Depreciation	199,335	198,365	\$ 192,000	\$ 199,000	7,000	3.65%
51-88-62	Debt Service - Interest	47,227	46,150	52,000	45,000	(7,000)	-13.46%
51-90-80	(Interest Income)	(1,520)	(300)	-	-	-	0.00%
	Total Other (Income) Expenses	\$ 245,042	\$ 244,215	\$ 244,000	\$ 244,000	-	0.00%
	Total Expenses before Transfers	1,256,050	1,263,935	1,388,500	1,498,000	109,500	7.89%
51-87-90	Transfers Out	80,000	80,000	80,000	80,000	-	0.00%
	Net Income (Loss)	\$ 142,535	\$ 181,478	\$ 4,900	\$ (24,100)	\$ (29,000)	-591.84%

Golf Course Fund

Line Item Detail

Golf Course Fund

Detail Schedule

		Prior FY 15-16 Actual	Estimated FY 16-17 Actual	Current FY 16-17 Budget	Proposed FY 17-18 Budget	Net Increase (Decrease)	% Change Over FY 16-17
Revenues							
Line Item #							
52-30-80	Green Fees	\$ 76,240	\$ 74,210	\$ 82,500	\$ 85,000	\$ 2,500	3.03%
52-30-81	Cart Fees	80,101	79,844	95,000	95,000	-	0.00%
52-30-82	Membership Dues	33,810	39,155	25,000	35,000	10,000	40.00%
52-30-83	Driving Range Fees	4,912	5,150	3,500	3,500	-	0.00%
52-30-84	Rentals/Lessons	808	1,187	500	500	-	0.00%
52-30-86	Punch Cards	5,432	12,840	23,000	25,000	2,000	8.70%
52-30-87	Pro Shop	60,114	49,844	48,000	50,000	2,000	4.17%
	Total Revenues	261,417	262,230	277,500	294,000	16,500	5.95%
Operational Expenses							
52-40-11	Salaries and Wages	183,558	227,884	190,000	230,000	40,000	21.05%
52-40-13	Employee Benefits	42,342	60,226	75,000	75,000	-	0.00%
52-40-15	Travel and Training	125	55	500	500	-	0.00%
52-40-16	Dues and Subscriptions	914	183	1,800	1,800	-	0.00%
52-40-19	Pro Shop	36,185	27,410	40,000	40,000	-	0.00%
52-40-20	Office Supplies	266	107	1,250	1,250	-	0.00%
52-40-21	Other Supplies	5,402	2,248	2,000	2,000	-	0.00%
52-40-22	Maintenance Materials	26,338	63,188	25,000	40,000	15,000	60.00%
52-40-24	Facilities Maintenance	15,676	16,076	16,300	16,300	-	0.00%
52-40-25	Equipment Maintenance	14,498	29,410	23,000	30,000	7,000	30.43%
52-40-26	Vehicle Maintenance	314	3,599	2,000	2,000	-	0.00%
52-40-27	Gasoline and Oil	13,451	17,554	21,000	19,000	(2,000)	-9.52%
52-40-28	Telephone	3,809	3,910	6,000	6,000	-	0.00%
52-40-29	Utilities	95,163	94,189	92,000	92,000	-	0.00%
52-40-37	Professional and Technical	5,851	11,399	1,000	1,000	-	0.00%
52-40-39	Bank Charges	4,321	5,205	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	22,433	30,759	24,000	28,500	4,500	18.75%
52-40-55	Capital Outlay - Other	-	-	-	-	-	0.00%
	Total Operational Expenses	480,646	603,402	537,850	602,350	64,500	11.99%
Other (Income) Expenses							
52-40-62	Debt Service	10,938	9,840	12,500	75,000	62,500	500.00%
52-40-65	Depreciation	36,231	36,210	33,005	33,005	-	0.00%
52-90-80	(Interest Income)	-	-	-	-	-	0.00%
	Total Other (Income) Expenses	47,169	46,050	45,505	108,005	62,500	137.35%
	Total Expenses before Transfers	527,815	649,452	583,355	710,355	127,000	21.77%
52-90-81	Transfers In	(327,896)	(366,410)	(305,855)	(385,150)	(79,295)	25.93%
	Net Income (Loss)	\$ 61,498	\$ (20,812)	\$ -	\$ (31,205)	\$ (31,205)	0.00%