



**TOWN OF MAMMOTH, ARIZONA
PUBLIC HEARING ON THE FISCAL YEAR 2017-2018
PROPOSED ANNUAL BUDGET AND PROPERTY TAX HEARING**

THE TOWN COUNCIL OF THE TOWN OF MAMMOTH WILL HOLD A PUBLIC HEARING ON JULY 12, 2017 AT 1:00 P.M. AT THE MAMMOTH TOWN HALL, 125 NORTH CLARK ST., MAMMOTH, ARIZONA FOR THE PURPOSE OF HEARING PUBLIC COMMENTS ON THE 2017-2018 FINAL BUDGET AND PROPERTY TAX HEARING FOR THE TOWN OF MAMMOTH. A COPY OF THE FISCAL YEAR 2017-2018 BUDGET IS ON DISPLAY AT THE MAMMOTH TOWN HALL, 125 NORTH CLARK ST., MAMMOTH, ARIZONA, 8:00 A.M. – 4:00 P.M., MONDAY THROUGH FRIDAY, AND AT THE MAMMOTH LIBRARY, , MAMMOTH, ARIZONA, 12 P.M. – 6:00 P.M. TUESDAY-WEDNESDAY. THURSDAY 10:00 A.M.-6:00 P.M. FRIDAY, 12:00 P.M.-6:00 P.M. AND 10:00 A.M. – 6:00 P.M. SATURDAY. THE PROPOSED BUDGET CAN ALSO BE ACCESSED ON THE TOWN'S WEBSITE MAMMOTH, AZ. THE FINAL BUDGET WILL BE ADOPTED AT A SPECIAL COUNCIL MEETING ON JULY 12, 2017, AT 1:00 P.M.

Handicapped individuals with special accessibility needs may contact the ADA Coordinator for the Town of Mammoth at (520) 487-2331 (V/TDD)

Truth in Taxation Analysis

**Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107
IF PROPERTY TAX RATE WAS LOWERED TO \$2.3157 per \$100 of AV**

Actual current primary property tax levy:	\$	50,869
Net assessed valuation:	\$	2,201,133
Value of new construction:	\$	4,406
Net assessed value minus new construction:	\$	2,196,727
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$	2.3157
Growth in property tax levy capacity associated with new construction:	\$	102
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$	50,971
Proposed primary property tax levy:	\$	50,971
Proposed increase in primary property tax levy, exclusive of new construction	\$	-
Proposed percentage increase in primary property tax levy:		0.00%
Proposed primary property tax rate:	\$	2.3157
Proposed increase in primary property tax rate:	\$	(0.0000)
Proposed primary property tax levy on a home valued at \$100,000	\$	231.57
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$	231.57
Proposed primary property tax levy increase on a home valued at \$100,000:	\$	(0.00)

TOWN OF MAMMOTH- TENTATIVE BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	S c h	FUNDS								Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2017	E	750,626	1,437,935	0	0	0	447,025	0	2,635,586	
2017	E	688,615	203,380	0	0	0	369,511	0	1,261,506	
2018		0	0						0	
2018	B	50,971							50,971	
2018	B								0	
2018	C	758,729	1,466,650	0	0	0	545,000	0	2,770,379	
2018	D	0	0	0	0	0	0	0	0	
2018	D	0	0	0	0	0	0	0	0	
2018	D	10,712	30,000	0	0	0	0	0	40,712	
2018	D	30,000	0	0	0	0	10,712	0	40,712	
2018										
2018		0							0	
LESS:									0	
2018									0	
2018									0	
2018		790,412	1,496,650	0	0	0	534,288	0	2,821,350	
2018	E	809,700	1,466,650	0	0	0	545,000	0	2,821,350	

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 2,635,586	\$ 2,821,350
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	2,635,586	2,821,350
4. Less: estimated exclusions	1,630,728	1,312,921
5. Amount subject to the expenditure limitation	\$ 1,004,858	\$ 1,508,429
6. EEC expenditure limitation****	\$ 1,736,993	\$ 2,767,378

□ 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).

**** A one-time override in the additional amount over the state expenditure limitation was approved by Mammoth voters in the amount of \$800,000 on May 17, 2016.

TOWN OF MAMMOTH- TENTATIVE BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 76,428	\$ 80,434
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 50,869	\$ 50,971
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 50,869	\$ 50,971
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 50,869	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 50,869	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies	\$	
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 50,869	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	2.3157	2.3157
(2) Secondary property tax rate		
(3) Total city/town tax rate	2.3157	2.3157
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
TOWN LOCAL SALES TAX	\$ 193,495	\$ 250,000	\$ 255,000
Licenses and permits			
BUSINESS LICENSE & PERMITS	3,500	3,725	3,500
BUILDING PERMITS	50	25	50
LIQUOR LICENSE	500	390	400
Intergovernmental			
STATE SALES TAX	140,054	140,000	142,461
STATE REVENUE SHARING	183,631	183,631	188,182
AUTO LIEU TAX	75,704	75,700	84,892
Charges for services			
SOUTHWEST GAS FRANCHISE	9,389	7,700	7,777
CLEAR CHANNEL LEASE	1,000	1,100	1,000
AT & T LEASE	12,000	13,800	13,800
BALL FIELD LIGHTS		350	250
PARKS & RECREATION CONTRIBUTIONS	6,000	5,000	6,000
SWIMMING POOL RECEIPTS	5,600	9,700	9,700
POLICE REVENUES	14,000	9,100	10,600
TRANSFERS IN FROM WATER			10,712
Fines and forfeits			
COURT FINES & FORFEITURES	20,000	15,594	15,750
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
LIBRARY FINES	500	150	150
RENTAL INCOME	1,005	1,020	1,005
MISCELLANEOUS REVENUES	4,000		6,000
LIBRARY GRANT	1,500	400	1,500
Total General Fund	\$ 671,928	\$ 717,385	\$ 758,729

* 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 MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____

TOWN OF MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
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* 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 MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
WATER ENTERPRISE FUND	\$ 177,271	\$ 160,369	226,700
SEWER ENTERPRISE FUND	115,254	96,800	137,900
SANITATION ENTERPRISE FUND	128,000	76,019	150,000
CEMETARY ENTERPRISE FUND	26,500	30,300	30,400
	\$ 447,025	\$ 363,488	\$ 545,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 447,025	\$ 363,488	\$ 545,000

TOWN OF MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
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* 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 MAMMOTH- TENTATIVE BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>2,556,888</u>	\$ <u>1,280,481</u>	\$ <u>2,770,379</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 MAMMOTH- TENTATIVE BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
TO HURF FUND	\$	\$	\$	\$ 30,000
FROM WATER FUND			10,712	
Total General Fund	\$	\$	\$ 10,712	\$ 30,000
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$ 30,000	\$
Total Special Revenue Funds	\$	\$	\$ 30,000	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
WATER FUND	\$	\$	\$	\$ 10,712
Total Enterprise Funds	\$	\$	\$	\$ 10,712
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 40,712	\$ 40,712

TOWN OF MAMMOTH- TENTATIVE BUDGET
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	\$ 12,350	\$	\$ 5,544	1,750
Administration	231,450		170,343	200,616
Magistrate	38,400		36,507	38,723
Attorney	36,000		36,000	36,000
Police	320,465		348,331	413,916
Library	26,375		45,160	46,470
Parks & Recreation	78,386		40,730	41,025
CAG	1,200			1,200
Payment to HURF	6,000		6,000	30,000
Total General Fund	\$ 750,626	\$	\$ 688,615	\$ 809,700
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 187,935	\$	\$ 187,935	147,874
Grants - CDBG, USDA	1,250,000		15,445	1,250,000
Transportation Excise Fund				68,776
Total Special Revenue Funds	\$ 1,437,935	\$	\$ 203,380	\$ 1,466,650
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 177,271	\$	\$ 179,619	226,700
Sewer	115,254		109,616	137,900
Sanitation	128,000		76,019	150,000
Cemetery	26,500		4,257	30,400
Total Enterprise Funds	\$ 447,025	\$	\$ 369,511	\$ 545,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 2,635,586	\$	\$ 1,261,506	\$ 2,821,350

* 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 MAMMOTH- TENTATIVE BUDGET
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Mayor and Council				
General Fund	\$ 12,350	\$	\$ 5,544	1,750
Department Total	\$ 12,350	\$	\$ 5,544	\$ 1,750
Administration				
General Fund	231,450	\$	170,343	200,616
Department Total	231,450	\$	170,343	\$ 200,616
Magistrate				
General Fund	38,400	\$	36,507	38,723
Department Total	38,400	\$	36,507	\$ 38,723
Attorney				
General Fund	36,000	\$	36,000	36,000
Department Total	36,000	\$	36,000	\$ 36,000
Police				
General Fund	320,465	\$	348,331	413,916
Department Total	320,465	\$	348,331	\$ 413,916
Library				
General Fund	26,375	\$	45,160	46,470
Department Total	26,375	\$	45,160	\$ 46,470
Parks & Recreation				
General Fund	78,386	\$	40,730	41,025
Department Total	78,386	\$	40,730	\$ 41,025
Central Arizona of Govt. (CAG)				
General Fund	1,200	\$	\$	1,200
Department Total	1,200	\$	\$	\$ 1,200
Public Works				
Water Fund	177,271	\$	179,619	226,700
Wastewater Fund	115,254	\$	109,616	137,900
Sanitation Fund	128,000	\$	76,019	150,000
Cemetery Fund	26,500	\$	4,257	30,400
Transportation Excise Tax Fund	\$	\$	\$	68,776
Highway User Fund	187,935	\$	187,935	147,874
Grants Fund	1,250,000	\$	15,445	1,250,000
General Fund	6,000	\$	6,000	30,000
Department Total	\$ 1,890,960	\$	\$ 578,891	\$ 2,041,650

* 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 MAMMOTH- TENTATIVE BUDGET
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	16	\$ 470,094	\$ 45,471	\$	\$ 15,100	\$ 530,665
SPECIAL REVENUE FUNDS						
HURF	3	\$ 104,915	\$	\$	\$ 37,477	\$ 142,392
Total Special Revenue Funds	3	\$ 104,915	\$	\$	\$ 37,477	\$ 142,392
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	3	\$ 68,304	\$	\$	\$ 11,224	\$ 79,528
Sewer	3	\$ 68,815	\$	\$	\$ 9,364	\$ 78,179
Total Enterprise Funds	6	\$ 137,119	\$	\$	\$ 20,588	\$ 157,707
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	25	\$ 712,128	\$ 45,471	\$	\$ 73,165	\$ 830,764