

Town of Mammoth Arizona

2020-2021 Final Budget

Adopted July 31, 2020

Resolution 2020-04

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# Town Manager Budget Message



To the Mayor and Members of the Town Council,

It is a pleasure to present to you the Fiscal 2020-21 (FY21) Proposed Budget for your review and consideration. The preliminary estimates of the budget were presented to the Mayor and Council on July 16, 2020 at the Town Council meeting.

This year's budget process will be different than prior years due to the COVID-19 crisis. We have created two estimates for revenues for FY21.

The revenues that were adopted with the tentative budget will become the Town's "ceiling" budget if the economy rebounds faster than anticipated. We also developed a revenue projection for the General Fund, and Highway User Revenue Fund (HURF) as those are the ones that may be the most economically impacted by the COVID-19. Every revenue was looked at to determine what impact the shutdown of the economy would have on it. For example, local sales taxes, state shared taxes, and gas tax for HURF. The difference between the "ceiling budget" and the "COVID-19 Budget" will need to be made up of either departmental budget expense reductions, postponing capital projects, using fund balance or a combination of all three. However, due to the reduction in expenditures the Town may not have to use fund balance for either scenario for the FY21 budget as expenditures are projected to be lower than revenues in each projection.

For the projected expenditures for FY21, expenditures may need to be postponed are "nice to have" versus a "must have" that would impact the health, safety, or welfare of our citizens. These "nice to have" expenditures will be reviewed with the Town Manager and Town Accountant in December to determine if funds can be spent depending on the revenues coming into the General Fund.

The tentative budget for FY 2020-2021 was presented at the July 16, 2020 council meeting in the amount of \$5,300,411 or "ceiling budget" compared to \$4,030,933 in fiscal year 2019-20 (FY20). The increase is primarily a result of slight increases in the general fund for the Arizona Cares Act grant in the amount of \$193,679 and \$1,000,000 added to the Pinal County Excise Tax for street projects in the event the Court rules in city/town's favor.

The public hearing for the final budget and property tax levy and adoption of the final budget are scheduled for Friday July 31, 2020 at 6:00PM. The adoption of the property tax levy is scheduled for August 14, 2020. We will send the Council the entire proposed budget, will publish the estimates in the newspaper for two consecutive weeks, post the proposed budget to the Town's

website and will address any questions you have before the final adoption of the budget. The Town's assessed value increased in fiscal year 2020-21 therefore the Town can lower the Town's property tax rate from \$2.2045 per \$100 of assessed value down to \$2.0251 per \$100 of assessed value. The amount of property tax collections is remaining close to the same level as last fiscal year in the amount of \$51,586.

The Town also saw a major increase in the Public Safety Personnel Retirement System (PSPRS) Employer contribution that went from 26.31% in FY20 to 85.02% in FY21 of a police officer's salary for Tier one employees. What this means is the Town paid \$10,524 for the Town's portion of PSPRS contribution for a police officer making \$40,000 and now for FY21 the Town will be paying \$34,008 per officer's salary.

The Town of Mammoth, like many towns and cities across the Country, are facing the dilemma of what the impact of COVID-19 will be on our community. So far Mammoth has weathered the storm but there are many unknown factors to consider in the months ahead. We will need to carefully monitor our budget to understand if additional reductions will need to be made or if the economy turns around, addition projects can be considered.

In summary, even though this was a difficult budget to prepare due to all the uncertainties we face, we were able to bring forward a balanced budget for fiscal year 2020-21.

I would also like to thank all the Town employees for the tremendous job they do every day in delivering services to the citizens of Mammoth. Our employees continue to find ways to continue to deliver quality services with limited resources.

Respectfully submitted,

Don Jones, Town Manager

## FY 20-21 Proposed Budget Summary

<b>FUND</b>	<b>Adopted 2019-20 Budget</b>	<b>Estimated 2019-20 Expenditures</b>	<b>Proposed 2020-21 Budget</b>	<b>% increase (-decrease)</b>
GENERAL	\$ 868,408	\$ 717,996	\$ 1,107,872	27.58%
HIGHWAY USERS	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
TRANS. EXCISE TAX	\$ 100,900	\$ 695,583	\$ 1,192,929	1082.29%
WATER	\$ 438,508	\$ 358,593	\$ 368,400	-15.99%
SEWER	\$ 179,920	\$ 121,571	\$ 171,750	-4.54%
SANITATION	\$ 117,857	\$ 89,305	\$ 134,060	13.75%
CEMETARY	\$ 30,400	\$ 7,967	\$ 30,400	0.00%
GRANTS	\$ 1,295,000	\$ 566,038	\$ 1,295,000	0.00%
<b>TOTAL ALL FUNDS</b>	<b>\$ 4,030,993</b>	<b>\$ 2,557,053</b>	<b>\$ 5,300,411</b>	<b>31.49%</b>

## FY 20-21 Proposed General Fund Revenues

<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>	<b>Potential COVID-19 Budget FY 21</b>
<b>Revenues</b>				
Property Tax	51,210	48,650	51,586	46,427
Sales Tax (Local)	285,222	281,939	281,939	239,648
Business Licenses & Permits	3,500	2,550	2,550	2,550
Building Permits	50	210	100	
State Sales Tax	169,983	156,742	157,299	125,839
State Revenue Sharing (Income Tax)	213,369	213,369	241,096	241,096
Auto Lieu Tax	102,037	79,187	107,874	86,299
Southwest Gas Franchise	7,795	6,859	6,859	6,859
Clear Channel Lease	1,200	1,200	1,200	1,200
AT & T Lease	13,800	124,435	-	-
Ball Field Lights/Deposits	170			
Park & Rec. Contributions	4,500	4,390	4,390	4,390
Swimming Pool Receipts	11,650	10,729	10,800	10,800
Police Revenues	8,200	7,675	7,700	7,000
Fiesta Community Corp.		821		
Court Fines & Forfeitures	13,200	11,672	11,700	11,000
Library Fees	22			
Rental Income	20,000	16,200	21,600	21,600
Grant Library	1,500	1,000	1,500	1,500
Misc. Revenues	6,000	13,377	6,000	3,000
AZ Cares Act.			193,679	193,679
<b>TOTAL GF REVENUES</b>	<b>913,408</b>	<b>981,005</b>	<b>1,107,872</b>	<b>1,002,888</b>



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# Mammoth, Arizona

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2020-2021  
Proposed Budget

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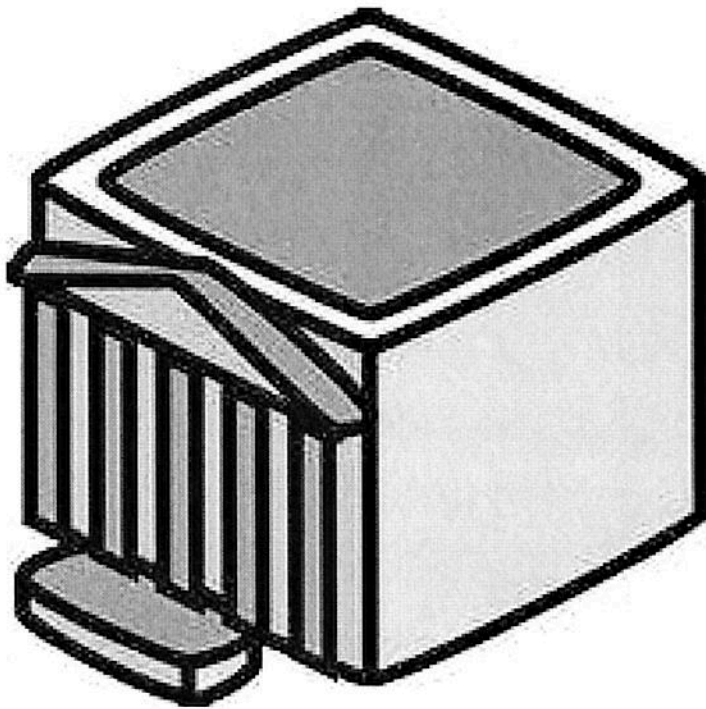
Mayor & Council

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<b>Mayor &amp; Council</b>
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<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
<b><u>10-42-00 Mayor and Council</u></b>				
42-20 Office Supplies	16	100	33	100
42-23 Travel	114	500	57	500
42-24 Election	608	-	55	2,000
42-46 Miscellaneous	283	500	146	500
<b>TOTALS FOR 10-42 Mayor &amp; Council</b>	<b>1,020</b>	<b>1,100</b>	<b>291</b>	<b>3,100</b>





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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Administration

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## Administration

TOWN OF MAMMOTH GENERAL FUND		Unaudited Actuals FY19	Adopted Budget FY20	Estimated FY20	Proposed Budget FY21
<b>10-44-00 Administration</b>					
44-11 Salaries		62,986	64,028	62,989	66,487
44-13 Employees Benefits		5,778	13,322	6,324	5,261
44-20 Office Supplies		730	1,000	1,516	1,500
44-21 Dues/Subscriptions		13,941	14,500	13,300	14,000
44-22 Public Notice/Advertising		1,262	1,500	1,115	1,500
44-23 Travel & Conventions		584	650		
44-24 Postage		436	200	3,492	500
44-25 Equipment Maintenance		142	10	857	800
44-26 Vehicle Maintenance		228	500	1,507	1,000
44-28 Telephone		2,584	2,400	6,545	6,500
44-29 Utilities		2,045	2,000	2,396	2,400
44-30 Building Maintenance		2,341	1,000	700	1,000
44-31 Data Processing		17,636	15,000	13,688	14,000
44-34 Accounting & Auditing		27,391	60,000	9,000	30,000
44-42 Copier		1,741	2,000	1,804	1,800
44-57 Capital Outlay Vehicle		11,481			
44-59 CPA Contract		-	10,000		10,000
44-60 Debt		12,594			
44-99 Contingency Reserve		-	94,513		257,308
<b>TOTAL 10-44 Administration</b>		<b>172,334</b>	<b>292,623</b>	<b>130,471</b>	<b>422,556</b>

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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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## Public Safety

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<b>Police</b>
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<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
<b>10-52-00 Police</b>				
52-11 Salaries	306,660	314,486	303,603	312,295
52-13 Employee Benefits	51,642	54,301	80,684	146,016
52-20 Office Supplies	1,204	1,000	8,081	1,200
52-21 Dues, Subscriptions & Memberships	1,016	900	3,801	1,000
52-23 Travel & Convention	-		250	250
52-24 Supplies & Postage	159	200	691	500
52-25 Radio & Equipment Maintenance	3,335	6,000	7,555	800
52-26 Vehicle Maintenance	4,474	5,000	5,154	5,200
52-27 Gasoline & Oil	7,711	7,500	5,878	6,000
52-28 Telephone	7,483	7,000	8,254	7,000
52-29 Utilities	4,723	5,000	3,862	4,000
52-30 Building Maintenance	1,028	1,200	1,143	1,200
52-33 Uniform Allowance	450	500	415	500
52-34 Ammunition	215	300	46	250
52-35 Audit	958		771	800
52-37 Animal Control	65	400	677	700
52-41 Insurance - Liability	9,821	10,000	6,977	7,000
52-46 Miscellaneous	1,397	2,000	1,100	1,500
52-54 Capital Outlay- Equipment	-	2,000		2,000
<b>TOTAL 10-52-00 Police</b>	<b>402,341</b>	<b>417,787</b>	<b>438,942</b>	<b>498,211</b>

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# Mammoth, Arizona

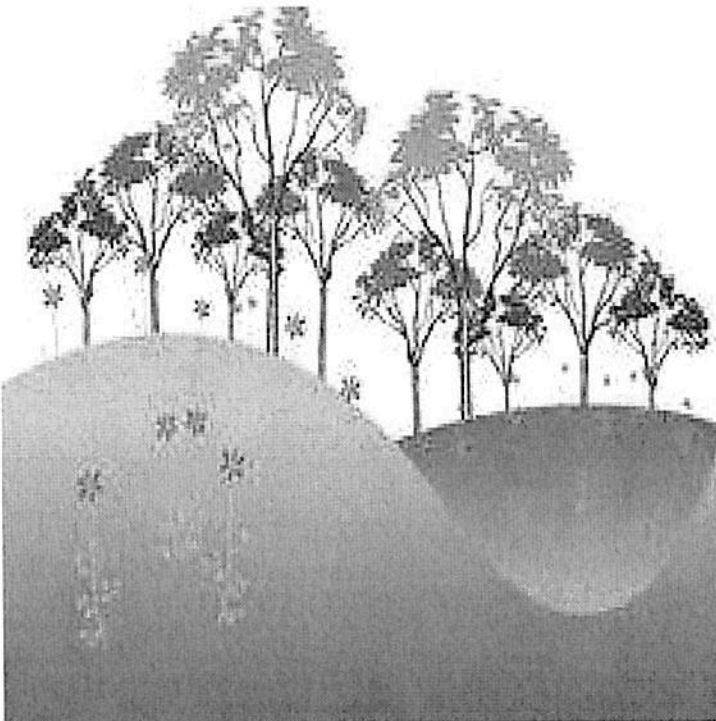
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2020-2021 Proposed  
Budget

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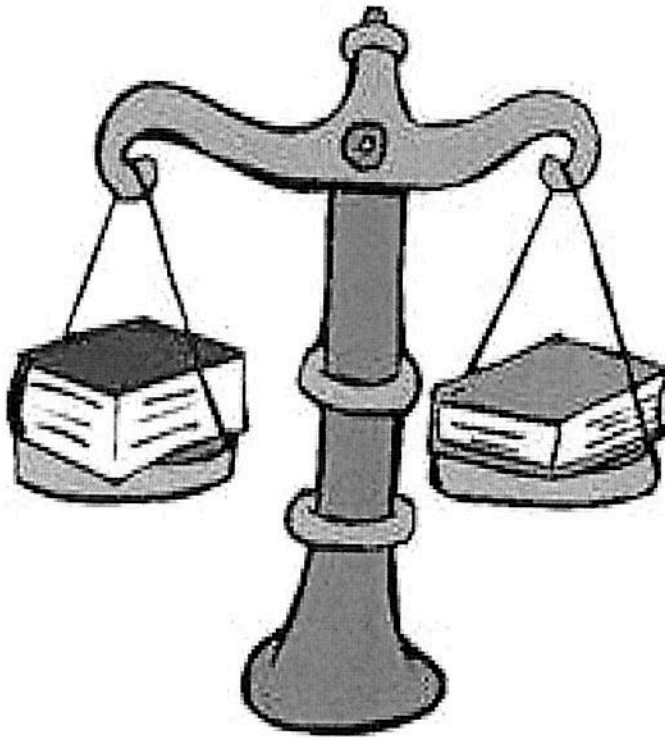
**Parks & Recreation**

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<b>Parks &amp; Recreation</b>
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<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
<b>10-64-25 Parks</b>				
64-11 Salaries	12,339	13,260	11,771	12,000
64-13 Employee Benefits	1,026	816	928	1,000
64-25 Equipment Maintenance	392	1,000	3,387	1,000
64-26 Vehicle Maintenance	-		370	400
64-28 Telephone	772	700	771	780
64-29 Utilities	11,565	11,500	12,412	12,500
64-30 Building/Grounds Maintenance	1,790	4,000	1,298	1,500
64-31 Pool Maintenance	741	1,000	95	1,000
64-33 Pool Chemicals	1,911	3,634	2,304	2,500
64-41 Insurance	3,274	3,500	2,326	3,300
64-46 Miscellaneous	-	100		
64-52 Pool	576	600	192	200
64-54 Community Center	929	1,000	2,913	1,000
64-56 Parks & Recs Center	-		47	50
<b>TOTAL 10-64-00 Parks</b>	<b>35,314</b>	<b>41,110</b>	<b>22,358</b>	<b>22,830</b>



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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Legal Services

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**Legal Services**

TOWN OF MAMMOTH GENERAL FUND		Unaudited Actuals	Adopted Budget	Estimated	Proposed Budget
<u>10-48-00</u>	<u>Attorney</u>				
48-33	Legal	30,612	36,000	44,567	40,000
TOTAL 10-48-Attorney		30,612	36,000	44,567	40,000



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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Magistrate

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<b>Magistrate</b>
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<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
<b>10-46-00   Magistrate</b>				
46-11 Salaries	26,473	27,579	21,767	21,767
46-13 Employee Benefits	2,037	2,337	1,881	1,722
46-15 Education and Training	5,186			
46-20 Office Supplies	567	602	567	600
46-23 Travel & Conventions	325		319	325
46-24 Def. Attorney Fees	-		12,061	12,100
46-41 Computer Maintenance	1,875	2,000	2,250	2,250
46-46 Miscellaneous	2,190	1,000		1,000
<b>TOTAL 10-46-00 Magistrate</b>	<b>38,653</b>	<b>33,518</b>	<b>38,845</b>	<b>39,764</b>

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# Mammoth, Arizona

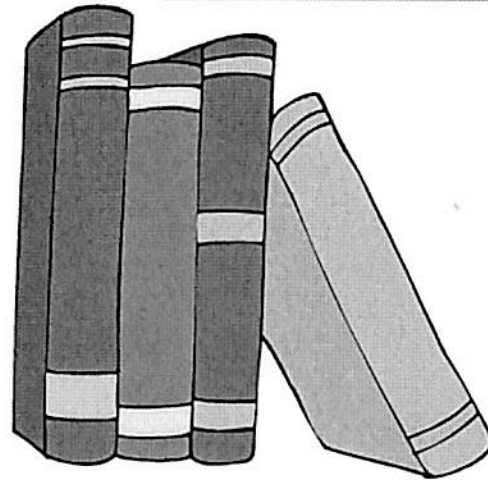
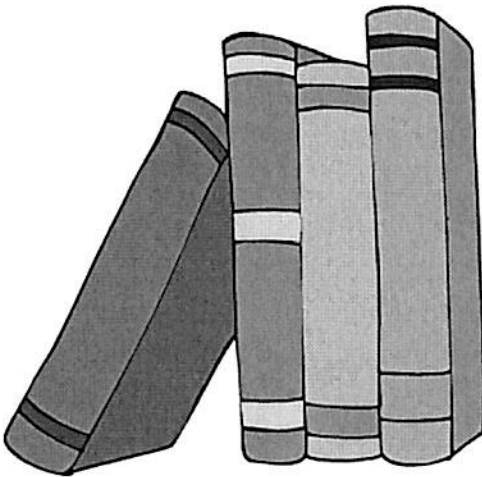
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2020-2021 Proposed  
Budget

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## Library

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<b>Library</b>
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<b>TOWN OF MAMMOTH GENERAL FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
<b>10-53-00 Library</b>				
53-11 Salaries	30,837	31,391	28,696	22,204
53-13 Employee Benefits	2,228	2,479	2,265	1,757
53-22 Postage	94	100		
53-20 Office Supplies	-	100	68	100
53-24 Cleaning Supplies	264	400	422	500
53-28 Telephone	3,215	3,000	5,736	4,400
53-29 Utilities	2,078	2,500	2,428	2,500
53-30 Building Maint/Equip.	98	500	2,679	500
53-46 Miscellaneous	-	100		
53-51 Capital Outlay/State Grant	-	1,500		
<b>TOTAL 01-19-00 GENERAL FUND/LIBRARY</b>	<b>38,813</b>	<b>42,070</b>	<b>42,293</b>	<b>31,961</b>

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# Mammoth, Arizona

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## 2020-2021 Proposed Budget

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### CAAG

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CAAG

<b>10-66-00 CAAG</b>				
66-34 CAAG TAPP BILLING	-	1,200		1,200
66-95 Cash Over/Short			17	-
<b>TOTAL 10-66-00 CAAG</b>	<b>-</b>	<b>1,200</b>	<b>17</b>	<b>1,200</b>

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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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**HURF**

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**HURF**

TOWN OF MAMMOTH FUND		HURF	Unaudited Actuals FY19	Adopted Budget FY20	Esimtated FY20	Proposed Budget FY21
Revenues						
41-00-00						
04-00-00	<u>Street Department</u>					
	41-40-54 Capital Outlay			1,000,000		1,000,000
TOTAL HURF EXPENDITURES			-	1,000,000	-	1,000,000



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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Transportation  
Excise Tax

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<b>Transportation Excise Tax</b>
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Transportation Excise Fund	Unaudited	Adopted	Estimated	Proposed
	Actuals FY19	Budget FY20		
<b><u>21-00-00 Street Department</u></b>				
21-40-11 Salaries, Regular	68,837	50,000	58,350	52,312
21-40-13 Employee Benefits	12,456	12,000	9,310	5,967
21-40-20 Office Supplies	1,446	1,500	400	1,500
21-40-24 Supplies, Materials & Service	4,140	4,000	580,888	4,000
21-40-25 Equipment Maintenance	-		3,881	4,000
21-40-26 Vehicle Maint & Operation	3,136	6,500	5,253	6,500
21-40-27 Gas & Oil	9,738	10,000	9,169	10,000
21-40-29 Utilities	17,351	16,800	17,336	17,500
21-40-45 Tools	35	100	5,413	1,000
21-40-46 Miscellaneous			108	150
21-40-54 Capital Outlay	16,426		5,475	1,090,000
<b>TOTAL EXCISE TAX FUND EXPENDITURES</b>	<b>133,565</b>	<b>100,900</b>	<b>695,583</b>	<b>1,192,929</b>

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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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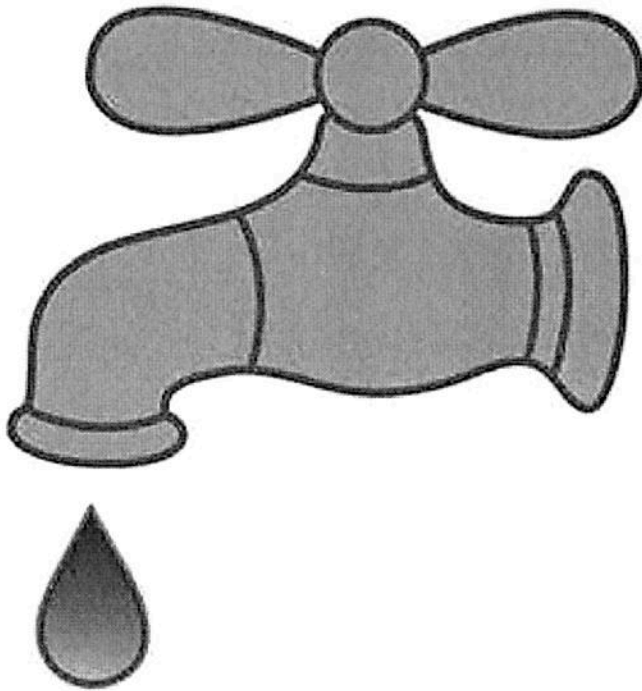
## Grants

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<b>Grants</b>
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TOWN OF MAMMOTH FUND	GRANT	Unaudited Actuals FY19	Adopted Budget FY20	Estimated FY20	Proposed Budget FY21
<b>Expenditures</b>					
45-00-00					
40-16 CDB 126-18 WATER RADIO METERS		-		135,668	
40-17 USDA #59940-EMG WATER LINE		-		149,175	
40-18 DEMA 75% OF CONTRACSTORS PAYMEN		-		281,195	
40-31 MISCELLANEOUS GRANT EXPENDITUR		-	1,295,000		1,295,000
<b>TOTAL GRANT EXPENDITURES</b>		-	<b>1,295,000</b>	<b>566,038</b>	<b>1,295,000</b>



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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Water Department

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<b>Water Department</b>
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<b>TOWN OF MAMMOTH WATER FUND</b>		<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
51-40-11	SALARIES	130,888	130,000	178,292	168,043
51-40-13	EMPLOYEE BENEFITS	11,508	12,550	16,889	24,416
51-40-20	OFFICE SUPPLIES	3,289	2,000	2,128	2,000
51-40-23	TRAVEL & CONVENTIONS	1,464	1,500	27	1,000
51-40-24	POSTAGE	3,100	3,500	766	3,500
51-40-25	EQUIPMENT MAINTENANCE/PIPE	27,482	20,000	24,036	25,000
51-40-26	VEHICLE MAINTENANCE	6,875	10,000	14,816	15,000
51-40-27	GASOLINE AND OIL	3,173	3,000	3,821	3,821
51-40-28	TELEPHONE	5,025	5,200	4,450	4,450
51-40-29	UTILITIES	27,818	28,374	34,225	35,000
51-40-30	BUILDING MAINTENANCE	3,843	5,000	5,670	5,000
51-40-31	RADIO MAINT	-		254	300
51-40-34	AUDITING	1,010	100	771	800
51-40-35	UNIFORM EXP.	682	700	-	
51-40-37	SAFETY EQUIPMENT	2,661	700	4,486	4,072
51-40-38	LEGAL FEES	-		1,941	2,000
51-40-41	INSURANCE & BONDS	-	10,000	-	-
51-40-42	LAB/CHEMICALS	6,969	700	3,761	4,000
51-40-45	TOOLS	6,926	8,000	4,701	4,000
51-40-46	MISCELLANEOUS	27,538	18,000	26,504	27,000
51-40-92	WATER IMPROVEMENTS	290,177	8,500	557	8,500
51-40-99	CONTINGENCY	-	140,000		
	TRANSFER TO OTHER FUNDS (PAYBACK)		30,498	30,498	30,498
<b>Total Expenditures</b>		<b>560,428</b>	<b>438,322</b>	<b>358,593</b>	<b>368,400</b>

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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Sewer Department

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## Sewer Department

<b>TOWN OF MAMMOTH SEWER FUND</b>	<b>Unaudited Actuals FY19</b>	<b>Adopted Budget FY20</b>	<b>Estimated FY20</b>	<b>Proposed Budget FY21</b>
54-40-11 SALARIES	94,984	94,977	93,561	115,627
54-40-13 EMPLOYEE BENEFITS	9,972	10,754	10,357	16,800
54-40-20 OFFICE SUPPLIES	-		40	40
54-40-24 SEWER LINE MAINTENANCE	-	10,000	13	10,000
54-40-25 EQUIPMENT MAINTENANCE/PIPE	4,075	4,100	1,819	4,100
54-40-26 VEHICLE MAINTENANCE	87	500	85	500
54-40-27 GASOLINE AND OIL	-		40	200
54-40-28 TELEPHONE	2,579	2,300	2,031	2,100
54-40-29 UTILITIES	10,067	10,290	2,926	4,000
54-40-37 SAFETY EQUIPMENT	117	200	904	1,000
54-40-41 INSURANCE & BONDS	9,821	11,800	6,977	7,000
54-40-42 LAB/CHEMICALS	-		294	294
54-40-45 TOOLS	-		24	24
54-40-91 AQUA PROTECTION PERMIT	-		2,500	2,500
54-40-99 Contingency Reserve	-	35,000		7,565
<b>Total Expenditures</b>	<b>131,701</b>	<b>179,921</b>	<b>121,571</b>	<b>171,750</b>



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# Mammoth, Arizona

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2019-2020 Final  
Budget

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Sanitation  
Department

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## Sanitation Department

TOWN OF MAMMOTH SANITATION FUND		Unaudited Actuals FY19	Adopted Budget FY20	Estimated FY20	Proposed Budget FY21
56-00-11	<b>Expenditures</b>				
56-40-41	INSURANCE & BONDS	-			
56-40-46	MISCELLANEOUS	250	28,097	250	39,060
56-40-54	CONTRACT FEES	92,042	89,760	89,055	95,000
	<b>Total Expenditures</b>	<b>92,292</b>	<b>117,857</b>	<b>89,305</b>	<b>134,060</b>

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# Mammoth, Arizona

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2020-2021 Proposed  
Budget

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Cemetery

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## Cemetery

<b>TOWN OF MAMMOTH CEMETERY FUND</b>		<b>Unaudited</b>			<b>Proposed</b>
		<b>Actuals</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Budget</b>
58-00-11		<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21</b>
58-40-20	OFFICE SUPPLIES	344			
58-40-24	VAULTS	2,143	4,200	1829	4,200
58-40-25	EQUIPMENT MAINTENANCE	-		2872	
58-40-30	GROUNDS MAINTENANCE	16	2,000	566	2,000
58-40-34	AUDIT	-	2,000		2,000
58-40-41	INSURANCE & BONDS	-	2,700	2,700	2,700
58-40-46	MISCELLANEOUS	-	19,500		19,500
<b>Total Expenditures</b>		<b>2,502</b>	<b>30,400</b>	<b>7,967</b>	<b>30,400</b>