

Official Budget Forms

City/Town of Mammoth

Fiscal year 2025

City/Town of Mammoth

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Fiscal year 2025

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RESOLUTION NO. 2024-08

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF MAMMOTH, ARIZONA, ADOPTING THE FISCAL YEAR 2024-2025 FINAL BUDGET IN THE AMOUNT OF \$13,655,006.

WHEREAS, the Town of Mammoth completes an annual budget, which must be balanced - revenues equaling expenses; and

WHEREAS, a final budget must be adopted by the Mayor and Town Council prior to the commencement of the new fiscal year; and

WHEREAS, the Town Clerk published in the manner prescribed by law, the estimates of expenditures, as hereinafter set forth, together with a notice that the Town Council will meet for the purpose of final hearing of taxpayers and for adoption of the 2024 – 2025 Annual Budget for the Town of Mammoth on the 11th day of July, 2024 at 6:00 p.m. in the Council Chambers at Mammoth Town Hall. A public notice was also published that the Town Council will meet for the purpose of the hearing of taxpayers prior to the adoption of the 2024 - 2025 Tax Levy for the Town of Mammoth on the 11th day of July, 2024, at 6:00 p.m. in the Council Chambers at Town Hall of the Town of Mammoth; and

WHEREAS, the Town Council and staff have developed a balanced budget, which is now presented as the Fiscal Year 2022 – 2023 Final Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Town Council of the Town of Mammoth, Arizona that the Fiscal Year 2024 – 2025 Final Budget is adopted in the amount of \$13,655,006.

PASSED AND ADOPTED by the Mayor and Town Council of the Town of Mammoth, Arizona, this 11th day of July, 2024.


Patsy Armenta, Mayor

APPROVED AS FORM:

ATTEST:


Hector Moreno, Town Clerk


Brad Miller, Town Attorney

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

City/Town of Mammoth
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2025

Fiscal year	S c h	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2024	E	1	Adopted/adjusted budgeted expenditures/expenses*	1,016,200	7,620,000	500,000	0	0	0	561,350	0	9,697,550	
2024	E	2	Actual expenditures/expenses**	832,656	309,756	0	0	0	0	542,556	0	1,684,968	
2025		3	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	0	0	0	0	0	0	0	0	0	
2025	B	4	Primary property tax levy	55,353								55,353	
2025	B	5	Secondary property tax levy									0	
2025	C	6	Estimated revenues other than property taxes	2,101,548	10,192,542	0	0	0	0	1,360,916	0	13,655,006	
2025	D	7	Other financing sources	0	0	0	0	0	0	160,889	0	160,889	
2025	D	8	Other financing (uses)	0	0	0	0	0	0	160,889	0	160,889	
2025	D	9	Interfund transfers in	0	0	0	0	0	0	160,889	0	160,889	
2025	D	10	Interfund Transfers (out)	0	0	0	0	0	0	160,889	0	160,889	
2025			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	
			Maintained for future retirement contributions									0	
2025		12	Total financial resources available	2,156,901	10,192,542	0	0	0	0	1,360,916	0	13,710,359	
2025	E	13	Budgeted expenditures/expenses	2,101,548	9,692,542	500,000	0	0	0	1,200,027	0	13,494,117	

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 9,697,550	\$ 13,655,006
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	9,697,550	13,655,006
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 9,697,550	\$ 13,655,006
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$	\$

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 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). See the instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City/Town of Mammoth
Tax levy and tax rate information
Fiscal year 2025

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 94,957	\$ 96,856
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	\$ 53,362	\$ 55,353
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 53,362	\$ 55,353
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 53,362	
(2) Prior years' levies	52,788	
(3) Total primary property taxes	\$ 106,150	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 106,150	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9105	1.9105
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	1.9105	1.9105
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.

**City/Town of Mammoth
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
PROPERTY TAX	\$ 55,000	\$ 44,437	\$ 55,353
SALES TAX (LOCAL)	420,000	430,237	406,450
Licenses and permits			
BUSINESS LICENSES & PERMITS	4,500	2,402	4,000
BUILDING PERMITS	2,500	(946)	
Intergovernmental			
STATE SALES TAX	160,000	168,737	169,511
STATE REVENUE SHARING URS	285,000	370,487	322,142
SMART & SAFE AZ FUND-POLICE	10,000	5,289	5,000
AUTO LIEU TAX	80,000	85,454	86,100
Charges for services			
SOUTHWEST GAS FRANCHISE	7,500	10,311	10,350
CLEAR CHANNEL LEASE	1,200	1,200	1,200
VERTICAL BRIDGE - VB BTS	14,400	14,400	14,400
PARK AND REC CONTRIBUTIONS	5,500	5,667	5,500
POOL RECEIPTS	4,000	1,731	5,000
BALL FIELD		517	500
POLICE REVENUES	5,500	475	5,500
Fines and forfeits			
COURT FINES AND FORFEITURES	14,000	13,700	14,000
FARE FEE SPECIAL COLLECTION		(407)	500
FARE DELIQUENCY FEE		(370)	500
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
LIBRARY FINES	500	1,125	500
RENTAL INCOME	21,600	19,418	21,600
GRANT/LIBRARY			
CARRY OVER			963,442
MISCELLANEOUS REVENUES	15,000	6,000	10,000
Total General Fund	\$ 1,106,200	\$ 1,179,864	\$ 2,101,548

* 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.

**City/Town of Mammoth
Revenues other than property taxes
Fiscal Year 2025**

<u>Source of revenues</u>	<u>Estimated revenues 2024</u>	<u>Actual revenues* 2024</u>	<u>Estimated revenues 2025</u>
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <u>11,070,840</u>	\$ <u>3,401,062</u>	\$ <u>13,655,006</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.

**City/Town of Mammoth
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
WATER FUND	\$ 231,050	\$ 202,720	\$ 234,368
SEWER FUND	168,000	177,683	645,076
SANITATION FUND	145,100	109,200	350,100
CEMETERY FUND	17,200	21,797	131,372
	\$ 561,350	\$ 511,400	\$ 1,360,916
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total enterprise funds	\$ 561,350	\$ 511,400	\$ 1,360,916

* 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.

City/Town of Mammoth
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
Special revenue funds	\$	\$	\$	\$
Total special revenue funds	\$	\$	\$	\$
Debt service funds	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
SEWER FUND	\$ 56,495	\$	\$	\$ 56,495
WATER FUND		56,495	56,495	
SANITATION FUND	104,394			104,394
CEMETERY FUND		104,394	104,394	
Total enterprise funds	\$ 160,889	\$ 160,889	\$ 160,889	\$ 160,889
Internal service funds	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 160,889	\$ 160,889	\$ 160,889	\$ 160,889

**City/Town of Mammoth
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
MAYOR AND COUNCIL	\$ 2,250	\$	\$ 528	\$ 4,475
PLANN & ZONING			317	350
ADMINISTRATION	146,350		119,867	793,269
MAGISTRATE	36,000		37,561	41,967
ATTORNEY	72,000		40,000	70,000
POLICE	547,450		481,975	617,490
LIBRARY	45,300		27,887	43,541
JAIL FEES	3,000		4,500	5,000
PARKS	100,900		90,414	136,245
PUBLIC WORKS	24,000		29,607	66,360
MISCELLANEOUS				(600)
CONTINGENCY	38,950			323,451
Total General Fund	\$ 1,016,200	\$	\$ 832,656	\$ 2,101,548
Special revenue funds				
HURF	\$ 1,000,000	\$	\$ 62,998	\$ 1,330,996
1/2 CENT ROAD TAX	149,000		90,907	261,546
GRANTS	6,471,000		155,851	8,100,000
Total special revenue funds	\$ 7,620,000	\$	\$ 309,756	\$ 9,692,542
Debt service funds				
RCAC LOAN FUND	\$ 500,000	\$	\$	\$ 500,000
Total debt service funds	\$ 500,000	\$	\$	\$ 500,000
Capital projects funds				
Contingency	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
SANITATION FUND	\$ 145,100	\$	\$ 124,264	\$ 245,706
CEMETARY FUND	17,200		14,919	131,371
WATER FUND	231,050		241,900	177,874
SEWER FUND	168,000		161,473	645,076
Total enterprise funds	\$ 561,350	\$	\$ 542,556	\$ 1,200,027
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 9,697,550	\$	\$ 1,684,968	\$ 13,494,117

* 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.

**City/Town of Mammoth
Expenditures/expenses by department
Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
MAYOR AND COUNCIL	\$ 2,250	\$	\$ 528	\$ 4,475
PLANN & ZONING			317	350
ADMINISTRATION	146,350		119,867	793,269
MAGISTRATE	36,000		37,561	41,967
ATTORNEY	72,000		40,000	70,000
POLICE	547,450		481,975	617,490
LIBRARY	45,300		27,887	43,541
JAIL FEES	3,000		4,500	5,000
PARKS	100,900		90,414	136,245
PUBLIC WORKS	24,000		29,607	66,360
Department total	\$ 977,250	\$	\$ 832,656	\$ 1,778,697

List department:

SPECIAL REVENUE FUNDS

HURF	\$ 987,000	\$ 62,998	\$	\$ 1,330,996
1/2 CENT ROAD TAX	115,600	90,907		261,546
GRANTS	987,000	155,851		8,600,000
Department total	\$ 2,089,600	\$ 309,756	\$	\$ 10,192,542

List department:

ENTERPRISE FUNDS

SANITATION FUND	\$ 170,550	\$	\$ 124,264	\$ 350,100
CEMETARY FUND	30,100		14,919	131,371
WATER FUND	259,200		241,900	234,369
SEWER FUND	104,650		161,473	645,076
Department total	\$ 564,500	\$	\$ 542,556	\$ 1,360,916

* 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.

City/Town of Mammoth
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
General Fund	\$	\$	\$	\$	\$	\$
Special revenue funds	\$	\$	\$	\$	\$	\$
Total special revenue funds	\$	\$	\$	\$	\$	\$
Debt service funds	\$	\$	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$	\$	\$
Capital projects funds	\$	\$	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$	\$	\$
Permanent funds	\$	\$	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$	\$	\$
Enterprise funds	\$	\$	\$	\$	\$	\$
Total enterprise funds	\$	\$	\$	\$	\$	\$
Internal service funds	\$	\$	\$	\$	\$	\$
Total internal service fund	\$	\$	\$	\$	\$	\$
Total all funds	\$	\$	\$	\$	\$	\$

FY24/25

Truth in Taxation Analysis

Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$	53,362
Net assessed valuation: (line C.4. from current year's worksheet)	\$	2,952,640
Value of new construction:	\$	106,192
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$	2,846,448
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$	1.8747
Growth in property tax levy capacity associated with new construction:	\$	1,991
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$	55,353
Proposed primary property tax levy:	\$	55,353
Proposed increase in primary property tax levy, exclusive of new construction	\$	1,019.00
Proposed percentage increase in primary property tax levy:		1.91%
Proposed primary property tax rate:	\$	1.9105
Proposed increase in primary property tax rate:	\$	-
Proposed primary property tax levy on a home valued at \$100,000	\$	191.05
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$	187.47
Proposed primary property tax levy increase on a home valued at \$100,000:	\$	3.58



ORDINANCE NO. 2024-07

AN ORDINANCE LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE TOWN OF, MAMMOTH ARIZONA, SUBJECT TO TAXATION A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET, LESS THE AMOUNT ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE; PROVIDING FUNDS FOR GENERAL MUNICIPAL EXPENSES, ALL FOR THE FISCAL YEAR ENDING THE 30TH DAY OF JUNE, 2025.

WHEREAS, by the provisions of State law, the ordinance levying taxes for fiscal year 2024-2025 is required to be finally adopted not later than the third Monday in August; and

WHEREAS, the County of Pinal is the assessing and collecting authority for the Town of Mammoth, the Clerk is hereby directed to transmit a certified copy of this ordinance to the County Assessor and the Board of Supervisors of the County of Pinal, Arizona.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Mammoth, Arizona, as follows:

SECTION 1: There is hereby levied on each one hundred dollars (\$100.00) of the assessed value of all property, both real and personal within the corporate limits of the Town of Mammoth, except such property as may be by law exempt from taxation, a primary property tax rate of \$1.9105 for the fiscal year ending on the 30th day of June, 2025. If this tax rate exceeds the maximum levy allowed by law, the Board of Supervisors of the County of Pinal is hereby authorized to reduce the levy to the maximum allowable by law after providing notice to the Town.

SECTION 2: It is the intent of the Town Council of the Town of Mammoth, Arizona, to levy the primary property tax for operations for the Town of Mammoth for fiscal year 2024-2025 will equal \$53,353.

SECTION 4: Failure by the county officials of Pinal County, Arizona, to properly return the delinquent list, any irregularity in assessments or omissions in the same, or any irregularity in any proceedings shall not invalidate such proceedings or invalidate any title conveyed by any tax deed; failure or neglect of any officer or officers to timely perform any of the duties assigned to him or to them shall not invalidate any proceedings or any deed or sale pursuant thereto, the validity of the assessment or levy of taxes or of the judgment of sale by which the collection of the same may be enforced shall not affect the lien of the Town of Mammoth upon such property for the delinquent taxes unpaid thereon; overcharge as to part of the taxes or of costs shall not invalidate any proceedings for the collection of taxes or the foreclosure of the lien thereon or a sale of the property under such foreclosure; and all acts of officers de facto shall be valid as if performed by officers de jure.

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

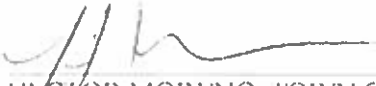
SECTION 5: All ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 6: This ordinance shall be in full force and effect from and after its passage by the Council and approval by the Mayor.

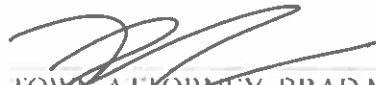
PASSED AND ADOPTED by the Town Council of the Town of Mammoth, Arizona, this 11th day of July, 2024.


PATSY ARMENTA, MAYOR

ATTEST:


HECTOR MORENO, TOWN CLERK

APPROVED AS TO FORM:


TOWN ATTORNEY, BRAD MILLER

CERTIFICATION

I HEREBY CERTIFY that the above and foregoing Ordinance No 2024-07 as duly passed and adopted by the Town Council of the Town of Mammoth, at a Meeting on the 11th day of July, 2024, and that a quorum was present thereat.


HECTOR MORENO, TOWN CLERK