

OFFICIAL BUDGET FORMS

TOWN OF PINETOP-LAKESIDE, AZ



FISCAL YEAR 2019 TENTATIVE BUDGET

Town Council adopted the tentative budget on June 21, 2018

Final adoption is scheduled for July 19, 2018

The budget may be reviewed at the
Town's website www.pinetoplakesideaz.gov

Town of Pinetop-Lakeside Office
958 N. Woodland Road, Lakeside, AZ 85929

Town of Pinetop-Lakeside
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	5,047,165	4,604,461	0	2,509,777	0	0	0	12,152,403
2018	Actual Expenditures/Expenses**	E	5,019,185	2,187,950	0	2,260,000	0	0	0	9,467,135
2019	Fund Balance/Net Position at July 1***		1,350,000	301,000						1,651,000
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	5,093,989	5,571,448	0	0	0	140,000	0	10,805,437
2019	Other Financing Sources	D	0	0	0	0	0	180,000	0	180,000
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	411,680	0	915,044	0	0	0	1,326,724
2019	Interfund Transfers (Out)	D	742,136	584,588	0	0	0	0	0	1,326,724
2019	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		5,701,853	5,699,540	0	915,044	0	320,000	0	12,636,437
2019	Budgeted Expenditures/Expenses	E	5,399,104	5,663,065	0	915,044	0	301,760	0	12,278,973

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

	2018	2019
1.	\$ 12,152,403	\$ 12,278,973
2.		
3.	12,152,403	12,278,973
4.	6,267,431	6,288,698
5.	\$ 5,884,972	\$ 5,990,275
6.	\$	\$ 6,193,699

XX 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 Pinetop-Lakeside
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,046,000	\$ 3,411,520	\$ 3,220,000
Franchise Taxes	127,775	127,775	205,000
State Sales Tax & VLT Tax	683,387	685,000	728,075
State Income Tax	542,198	542,198	528,099
Licenses and permits			
Planning & Zoning Fees	5,000	1,000	2,500
Business Licenses	21,500	15,000	21,500
Building & Sign Permits	92,950	75,000	85,700
Right of Way Permits	100		100
Intergovernmental			
911 Dispatch Services	40,660	40,660	10,165
Grant Administration			
BRUSD- SRO			50,000
Charges for services			
Lease Income			
Parks & Recreation Programs	13,800	5,000	9,300
Fines and forfeits			
Magistrate Fines	70,200	52,000	52,000
Library Fines	8,100	8,000	8,000
Interest on investments			
Interest	800	735	800
In-lieu property taxes			
Contributions			
Voluntary contributions			
Parks & Recreation Donations	100,650		
Miscellaneous			
Cemetery	10,000	11,200	10,000
Miscellaneous	94,450	97,000	122,750
Auto Impounds	30,000	26,000	30,000
Auction- sale of obsolete items	25,000	25,000	10,000
Total General Fund	\$ 4,912,570	\$ 5,123,088	\$ 5,093,989

* 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 Pinetop-Lakeside
Revenues Other Than Property Taxes
Fiscal Year 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>9,190,822</u>	\$ <u>7,223,448</u>	\$ <u>10,805,437</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 Pinetop-Lakeside
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ 742,136
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 742,136
SPECIAL REVENUE FUNDS				
Grants	\$ _____	\$ _____	\$ 411,680	\$ _____
Public Works- Streets (HURF)	_____	_____	_____	127,297
Parks	_____	_____	_____	457,291
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ 411,680	\$ 584,588
DEBT SERVICE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
Capital Projects	_____	_____	915,044	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 915,044	\$ _____
PERMANENT FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
Solid Waste	180,000	_____	_____	_____
_____	_____	_____	_____	_____
Total Enterprise Funds	\$ 180,000	\$ _____	\$ _____	\$ _____
INTERNAL SERVICE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 180,000	\$ _____	\$ 1,326,724	\$ 1,326,724

**Town of Pinetop-Lakeside
Expenditures/Expenses by Fund
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Town Council	\$ 54,965	\$	\$ 54,750	\$ 56,020
Town Manager	138,895		137,500	191,495
Town Clerk	203,460		200,030	231,980
Finance	212,945		198,500	245,080
Community Development	112,795		112,000	113,570
Magistrate	64,655		64,655	64,655
Police	2,268,020		2,260,000	2,366,980
General Services	808,640		810,000	781,085
Library	253,350		252,000	268,810
Community Services	135,720		134,750	99,060
Facilities	793,720		795,000	980,369
Total General Fund	\$ 5,047,165	\$	\$ 5,019,185	\$ 5,399,104
SPECIAL REVENUE FUNDS				
Pub Works Streets (HURF)	\$ 894,905	\$	\$ 890,000	\$ 1,115,850
Grants	3,161,590		750,000	3,961,666
Advertising & Promotion	221,000		221,000	231,000
Parks	236,010		236,000	322,549
Development Impact Fees	90,956		90,950	32,000
Total Special Revenue Funds	\$ 4,604,461	\$	\$ 2,187,950	\$ 5,663,065
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 2,500,777	\$	\$ 2,260,000	\$ 915,044
Total Capital Projects Funds	\$ 2,500,777	\$	\$ 2,260,000	\$ 915,044
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$	\$	\$	\$ 301,760
Total Enterprise Funds	\$	\$	\$	\$ 301,760
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 12,152,403	\$	\$ 9,467,135	\$ 12,278,973

* 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 Pinetop-Lakeside
Full-Time Employees and Personnel Compensation
Fiscal Year 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	49	\$ 2,159,515	\$ 553,154	\$ 387,089	\$ 452,234	\$ 3,551,992
SPECIAL REVENUE FUNDS						
Pub Works Streets (HURF)	6	\$ 273,400	\$ 26,953	\$ 48,388	\$ 84,559	\$ 433,300
Total Special Revenue Funds	6	\$ 273,400	\$ 26,953	\$ 48,388	\$ 84,559	\$ 433,300
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 FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	55	\$ 2,432,915	\$ 580,107	\$ 435,477	\$ 536,793	\$ 3,985,292