

**TOWN OF PINETOP-LAKESIDE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** 01-Jul-13	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 4,263,430	\$ 3,924,930		Primary:	\$ 4,780,060				\$ 258,170	\$ 4,521,890	\$ 4,521,890
2. Special Revenue Funds	2,408,920	1,431,810	519,207	Secondary:	3,763,010			7,950	55,355	4,234,812	4,020,725
3. Debt Service Funds Available	382,300	382,300						250,220		250,220	196,325
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	382,300	382,300						250,220		250,220	196,325
6. Capital Projects Funds	120,745	19,660	258,308					55,355		313,663	209,745
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 7,175,395	\$ 5,758,700	\$ 777,515	\$	\$ 8,543,070	\$	\$	\$ 313,525	\$ 313,525	\$ 9,320,585	\$ 8,948,685

**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 or voter-approved alternative expenditure limitation

	2013	2014
1. Budgeted expenditures/expenses	\$ 7,175,395	\$ 8,948,685
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	7,175,395	8,948,685
4. Less: estimated exclusions	2,944,210	3,888,045
5. Amount subject to the expenditure limitation	\$ 4,231,185	\$ 5,060,640
6. EEC or voter-approved alternative expenditure limitation	\$ 5,521,109	\$ 5,659,164

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 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 in this column 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 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local City Sales Tax	\$ 3,738,500	\$ 3,073,000	\$ 3,460,915
Franchise Taxes	45,000	45,000	45,000
State Sales Tax	358,060	358,060	370,000
State Income Tax	437,360	437,360	477,720
<b>Licenses and permits</b>			
Planning & Zoning Fees	800	10,470	10,600
Business Licenses	16,500	21,530	25,000
Building & Sign Permits	60,700	61,550	65,000
Right of Way Permits		60	100
<b>Intergovernmental</b>			
911 Dispatch Services	81,300	81,300	83,740
Grant Administration	12,000	6,000	52,000
<b>Charges for services</b>			
Lease Income	17,820	17,820	17,820
Parks & Recreation Programs	22,200	18,855	20,500
Fall Festival Parade			1,500
<b>Fines and forfeits</b>			
Magistrate Fines	98,000	50,820	65,000
Library Fines	6,500	6,200	6,200
<b>Interest on investments</b>			
Interest Income	2,000	1,000	1,005
<b>In-lieu property taxes</b>			
Auto Impounds	30,000	40,000	40,000
Group Sales	21,500	600	7,500
Library Program Revenues	2,000		
<b>Contributions</b>			
Voluntary contributions			
Library Donations	1,100	2,200	2,200
Parks & Recreation Donations	400	3,060	460
<b>Miscellaneous</b>			
Cemetery Revenues	7,600	8,830	9,800
Miscellaneous Revenues	30,000	18,270	18,000
<b>Total General Fund</b>	<b>\$ 4,989,340</b>	<b>\$ 4,261,985</b>	<b>\$ 4,780,060</b>

\* 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 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Gasoline Taxes	\$ 417,410	\$ 447,600	\$ 436,450
Auto Lieu Taxes	188,100	211,510	198,320
Special Project Donations	605,510	810,510	457,840
	<u>\$ 605,510</u>	<u>\$ 810,510</u>	<u>\$ 1,092,610</u>
<b>Other Special Revenue Funds</b>			
"Bed Tax"	\$ 106,000	\$ 122,055	\$ 120,000
Restaurant & Bar Tax	330,000	368,400	380,000
Park Use Fees	4,400	3,260	4,000
Advertising Revenues	440,400	495,255	1,300
	<u>\$ 440,400</u>	<u>\$ 495,255</u>	<u>\$ 505,300</u>
<b>Grants</b>			
ADOT Highway Grants	\$ 200,000	\$ 100	\$ 500,000
Energy & Water Grants		12,575	150,000
AZ Dept of Commerce Grants			800,000
Library Grants		7,870	
CDBG Grants	220,000	237,065	300,000
USDA/USFS Grants	90,380	52,492	75,000
Prop 202 Contributions	14,500	14,500	266,000
Law Enforcement Grants	238,000	123,233	53,140
	<u>\$ 762,880</u>	<u>\$ 447,835</u>	<u>\$ 2,144,140</u>
<b>Other Revenues</b>			
Interest	\$ 1,060	\$ 890	\$ 660
	<u>\$ 1,060</u>	<u>\$ 890</u>	<u>\$ 660</u>
<b>Development Impact Fees</b>			
Development Impact Fees	\$ 10,700	\$ 19,655	\$ 20,300
	<u>\$ 10,700</u>	<u>\$ 19,655</u>	<u>\$ 20,300</u>
<b>Total Special Revenue Funds</b>	<u>\$ 1,820,550</u>	<u>\$ 1,774,145</u>	<u>\$ 3,763,010</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.			
<b>TOTAL ALL FUNDS</b>	<u>\$ 6,809,890</u>	<u>\$ 6,036,130</u>	<u>\$ 8,543,070</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 2014**

<b>FUND</b>	<b>OTHER FINANCING 2014</b>		<b>INTERFUND TRANSFERS 2014</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Transfers for Debt Service	\$	\$	\$	\$ 250,220
Transfers to Parks Fund				7,950
<b>Total General Fund</b>	\$	\$	\$	\$ 258,170
<b>SPECIAL REVENUE FUNDS</b>				
Parks Fund	\$	\$	\$ 7,950	\$
Development Impact Fees				55,355
<b>Total Special Revenue Funds</b>	\$	\$	\$ 7,950	\$ 55,355
<b>DEBT SERVICE FUNDS</b>				
1999 Library Bonds	\$	\$	\$ 250,220	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 250,220	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvement Projects	\$	\$	\$ 55,355	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 55,355	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 313,525	\$ 313,525

**TOWN OF PINETOP-LAKESIDE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>GENERAL FUND</b>				
Town Council	\$ 49,120	\$	\$ 48,105	\$ 47,445
Town Manager	248,020		234,590	214,870
Town Clerk	179,190		170,210	181,735
Finance	276,220		270,670	276,270
Community Development	263,260		251,305	255,640
Magistrate	62,120		60,640	63,285
Legal	224,940		211,680	225,990
Contracted Services	12,000		6,000	
Police	1,938,260		1,899,815	2,137,130
Special General Funds	373,750		144,080	463,150
Library	270,910		274,540	283,175
Recreation	165,000		155,555	163,310
Public Works	56,920		58,345	63,100
Cemetery	3,000		3,265	3,000
Economic Development	61,390		56,865	64,050
Animal Control	79,330		79,265	79,740
<b>Total General Fund</b>	<b>\$ 4,263,430</b>	<b>\$</b>	<b>\$ 3,924,930</b>	<b>\$ 4,521,890</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 993,830	\$	\$ 579,335	\$ 1,244,010
Grants	762,880		239,860	2,144,140
Advertising & Promotion Comm	126,000		132,070	130,015
Acquisition & Development	98,380		88,845	109,300
Parks	427,830		391,700	393,260
<b>Total Special Revenue Funds</b>	<b>\$ 2,408,920</b>	<b>\$</b>	<b>\$ 1,431,810</b>	<b>\$ 4,020,725</b>
<b>DEBT SERVICE FUNDS</b>				
1999 Bonds	\$ 183,000	\$	\$ 183,000	\$ 186,000
GADA Bonds	175,000		175,000	
Interest	24,300		24,300	10,325
<b>Total Debt Service Funds</b>	<b>\$ 382,300</b>	<b>\$</b>	<b>\$ 382,300</b>	<b>\$ 196,325</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Impact Fees - Library	\$ 5,000	\$	\$ 5,000	\$
Impact Fees - Police	46,800		14,660	
Impact Fees - Streets	68,945			154,390
Impact Fees - Gen Govt				55,355
<b>Total Capital Projects Funds</b>	<b>\$ 120,745</b>	<b>\$</b>	<b>\$ 19,660</b>	<b>\$ 209,745</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 7,175,395</b>	<b>\$</b>	<b>\$ 5,758,700</b>	<b>\$ 8,948,685</b>

\* 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 2014**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2014</b>	<b>Employee Salaries and Hourly Costs 2014</b>	<b>Retirement Costs 2014</b>	<b>Healthcare Costs 2014</b>	<b>Other Benefit Costs 2014</b>	<b>Total Estimated Personnel Compensation 2014</b>
<b>GENERAL FUND</b>	46	\$ 2,168,153	\$ 464,538	\$ 380,448	\$ 181,720	= \$ 3,194,859
<b>SPECIAL REVENUE FUNDS</b>						
HURF Fund	5	\$ 229,130	\$ 26,441	\$ 38,435	\$ 40,233	= \$ 334,239
Parks Fund	6	168,566	18,933	27,809	22,387	237,695
<b>Total Special Revenue Funds</b>	11	\$ 397,696	\$ 45,374	\$ 66,244	\$ 62,620	= \$ 571,934
 <b>TOTAL ALL FUNDS</b>	 57	 \$ 2,565,849	 \$ 509,912	 \$ 446,692	 \$ 244,340	 = \$ 3,766,793