

TOWN OF PINETOP-LAKESIDE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 4,521,890	\$ 4,051,780	\$	Primary:	\$ 4,406,675	\$	\$	\$	\$ 291,610	\$ 4,115,065	\$ 4,115,065
2. Special Revenue Funds	4,020,725	1,347,000	400,000	Secondary:	4,221,215			291,610		4,912,825	4,869,825
3. Debt Service Funds Available	196,325	193,691									
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	196,325	198,325									
6. Capital Projects Funds	209,745	37,400	205,027		33,200					238,227	25,540
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	\$ 8,948,685	\$ 5,634,505	\$ 605,027	\$	\$ 8,661,090	\$	\$	\$ 291,610	\$ 291,610	\$ 9,266,117	\$ 9,010,430

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

	2014	2015
	\$ 8,948,685	\$ 9,010,430
	8,948,685	9,010,430
	3,888,045	3,839,866
	\$ 5,060,640	\$ 5,170,564
	\$ 5,659,164	\$ 5,773,344

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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,460,915	\$ 2,648,526	\$ 3,103,415
Franchise Taxes	45,000	40,000	45,000
State Sales Tax	370,000	371,600	366,020
State Income Tax	477,720	477,260	518,330
Licenses and permits			
Planning & Zoning Fees	10,600	1,200	3,500
Business Licenses	25,000	19,500	20,000
Building & Sign Permits	65,000	72,500	70,000
Right of Way Permits	100	50	100
Intergovernmental			
911 Dispatch Services	83,740	83,740	83,740
Grant Administration	52,000	42,000	40,000
Charges for services			
Lease Income	17,820	17,820	17,820
Parks & Recreation Programs	20,500	19,200	18,600
Fall Festival Parade	1,500	80	500
Fines and forfeits			
Magistrate Fines	65,000	48,990	45,000
Library Fines	6,200	7,465	7,000
Interest on investments			
Interest Income	1,005	1,350	1,350
In-lieu property taxes			
Auto Impounds	40,000	29,750	30,000
Group Sales	7,500		
Contributions			
Voluntary contributions			
Library Donations	2,200	8,370	6,000
Parks & Recreation Donations	460	1,000	800
Miscellaneous			
Cemetery Revenues	9,800	10,200	18,000
Miscellaneous Revenues	18,000	8,200	11,500
Total General Fund	\$ 4,780,060	\$ 3,908,801	\$ 4,406,675

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Gasoline Taxes	\$ 436,450	\$ 490,310	\$ 486,475
Auto Lieu Taxes	198,320	217,480	222,000
Special Project Donations	457,840		
	\$ 1,092,610	\$ 707,790	\$ 708,475
Other Special Revenue Funds			
"Bed Tax"	\$ 120,000	\$ 130,000	\$ 130,000
Restaurant & Bar Tax	380,000	330,000	380,000
Park Use Fees	4,000	3,000	2,850
Advertising Revenues	1,300		500
	\$ 505,300	\$ 463,000	\$ 513,350
Grants			
ADOT Highway Grants	\$ 500,000	\$	\$ 840,550
Energy & Water Grants	150,000	26,070	
Forest Health Grants			100,000
AZ Dept of Commerce Grants	800,000	185,000	500,000
Game & Fish Heritage Grants		23,400	125,000
Library Grants			118,240
CDBG Grants	300,000		589,370
USDA/USFS Grants	75,000		99,000
Prop 202 Contributions	266,000	25,240	170,000
Law Enforcement Grants	53,140	87,110	456,700
	\$ 2,144,140	\$ 346,820	\$ 2,998,860
Other Revenues			
Interest	\$ 660	\$ 690	\$ 530
	\$ 660	\$ 690	\$ 530
Development Impact Fees			
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 3,742,710	\$ 1,518,300	\$ 4,221,215
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
CAPITAL PROJECTS FUNDS			
Development Impact Fees	\$ 20,300	\$ 38,000	\$ 33,200
	\$ 20,300	\$ 38,000	\$ 33,200
Total Capital Projects Funds	\$ 20,300	\$ 38,000	\$ 33,200
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$	\$	\$
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 8,543,070	\$ 5,465,101	\$ 8,661,090

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfers for Grant Matches	\$	\$	\$	\$ 42,500
Transfers to Parks Fund				28,130
Transfer for Mass Transit Subsidies				70,980
Transfer to Streets Fund				150,000
Total General Fund	\$	\$	\$	\$ 291,610
SPECIAL REVENUE FUNDS				
Grant Matches	\$	\$	\$ 42,500	\$
Mass Transit Subsidies			70,980	
Parks Fund			28,130	
Streets Fund			150,000	
Total Special Revenue Funds	\$	\$	\$ 291,610	\$
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 Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 291,610	\$ 291,610

TOWN OF PINETOP-LAKESIDE
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Town Council	\$ 47,445	\$	\$ 45,940	\$ 38,545
Town Manager	214,870		118,960	188,275
Town Clerk	181,735		137,300	123,370
Finance	276,270		269,630	302,260
Community Development	255,640		236,230	189,975
Magistrate	63,285		60,030	64,655
Legal	225,990		198,615	100,500
Contracted Services				
Police	2,137,130		1,911,020	2,051,960
Special General Funds	463,150		194,380	531,105
Library	283,175		271,075	275,670
Recreation	163,310		150,495	157,750
Public Works	63,100		57,285	63,600
Cemetery	3,000		1,425	6,000
Economic Development	64,050		41,265	11,400
Animal Control	79,740		54,365	10,000
Total General Fund	\$ 4,521,890	\$	\$ 3,748,015	\$ 4,115,065
SPECIAL REVENUE FUNDS				
Streets (HURF)	\$ 1,244,010	\$	\$ 501,550	\$ 1,258,475
Grants	2,144,140		304,090	2,998,860
Advertising & Promotion Comm	130,015		99,625	130,000
Acquisition & Development	109,300		177,307	71,000
Parks	393,260		356,605	411,490
Total Special Revenue Funds	\$ 4,020,725	\$	\$ 1,439,177	\$ 4,869,825
DEBT SERVICE FUNDS				
1999 Bonds	\$ 186,000	\$	\$ 183,366	\$
Interest	10,325		10,325	
Total Debt Service Funds	\$ 196,325	\$	\$ 193,691	\$
CAPITAL PROJECTS FUNDS				
Impact Fees - Library	\$	\$	\$	\$
Impact Fees - Parks				3,000
Impact Fees - Police				
Impact Fees - Streets	154,390		32,977	22,540
Impact Fees - Gen Govt	55,355		52,153	
Total Capital Projects Funds	\$ 209,745	\$	\$ 85,130	\$ 25,540
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 8,948,685	\$	\$ 5,466,013	\$ 9,010,430

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	44	\$ 1,892,126	\$ 526,360	\$ 390,239	\$ 68,975	= \$ 2,877,700
SPECIAL REVENUE FUNDS						
HURF Fund	6	\$ 247,170	\$ 47,581	\$ 45,207	\$ 19,992	= \$ 359,950
Parks Fund	6	185,570	35,237	34,220	9,673	264,700
Total Special Revenue Funds	12	\$ 432,740	\$ 82,818	\$ 79,427	\$ 29,665	= \$ 624,650
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	= \$
Total Enterprise Funds		\$	\$	\$	\$	= \$
TOTAL ALL FUNDS	56	\$ 2,324,866	\$ 609,178	\$ 469,666	\$ 98,640	= \$ 3,502,350