

CITY/TOWN OF PINETOP-LAKESIDE, AZ
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,095,619	4,889,271	0	25,540	0	0	0	9,010,430
2015	Actual Expenditures/Expenses**	E	3,683,646	1,324,477	0	0	0	0	0	5,008,123
2016	Fund Balance/Net Position at July 1***		284,077	598,259	0	225,915				1,108,251
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B								0
2016	Estimated Revenues Other than Property Taxes	C	4,359,875	3,782,966	0	0	0	0	0	8,142,841
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	103,189	30,236	0	2,207,543	0	0	0	2,340,968
2016	Interfund Transfers (Out)	D	207,500	2,133,468	0	0	0	0	0	2,340,968
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		4,539,641	2,277,993	0	2,433,458	0	0	0	9,251,092
2016	Budgeted Expenditures/Expenses	E	4,539,641	2,279,848	0	2,431,603	0	0	0	9,251,092

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

	2015	2016
1.	\$ 9,010,430	\$ 9,251,092
2.		
3.	9,010,430	9,251,092
4.		
5.	\$ 9,010,430	\$ 9,251,092
6.	\$	\$

x 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).

CITY/TOWN OF PINETOP-LAKESIDE, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,103,415	\$ 3,145,805	\$ 3,035,230
Franchise Taxes	45,000	50,023	45,603
State Sales Tax	366,020	383,249	409,073
State Income Tax	518,330	570,199	515,552
Licenses and permits			
Planning & Zoning Fees	3,500	1,747	3,085
Business Licenses	20,000	14,292	21,622
Building & Sign Permits	70,000	75,000	71,462
Right of Way Permits	100	84	80
Intergovernmental			
911 Dispatch Services	83,740	83,740	83,740
Grant Administration	40,000	5,000	9,500
Charges for services			
Lease Income	17,820	16,532	17,820
Parks & Recreation Programs	18,600	18,500	18,761
Fall Festival Parade	500		
Fines and forfeits			
Magistrate Fines	45,000	52,492	55,000
Library Fines	7,000	8,267	7,550
Interest on investments			
Interest Income	1,350	800	850
In-lieu property taxes			
Auto Impounds	30,000	37,000	23,000
Contributions			
Voluntary contributions			
Library Donations	6,000	6,500	
Parks & Recreation Donations	800	1,200	800
Miscellaneous			
Cemetery Revenues	18,000	8,862	10,000
Miscellaneous Revenues	11,500	39,732	31,147
Total General Fund	\$ 4,406,675	\$ 4,519,024	\$ 4,359,875

* 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 PINETOP-LAKESIDE, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
HURF Taxes	\$ 486,475	\$ 516,236	\$ 522,853
Special Project Donations		91,486	
Auto Lieu Taxes	222,000	221,438	239,544
	\$ 708,475	\$ 829,160	\$ 762,397
Other Special Revenue Funds			
"Bed Tax"	\$ 130,000	\$ 135,043	\$ 133,927
Restaurant & Bar Tax	380,000	367,280	348,964
Park Use Fees	2,850	2,360	3,453
Advertising Revenues	500		
	\$ 513,350	\$ 504,683	\$ 486,344
Grants			
ADOT Highway Grants	\$ 840,550	\$	\$ 1,234,055
Parks			52,850
Forest Health Grants	100,000		117,325
AZ Dept of Commerce Grants	500,000		100,000
Game & Fish Heritage Grants	125,000	10,165	50,000
Library Grants	118,240	13,479	35,800
CDBG Grants	589,370	7,113	393,225
USDA/USFS Grants	56,500		50,250
Prop 202 Contributions	170,000	11,902	150,000
Law Enforcement Grants	456,700	170,388	295,929
County			15,000
	\$ 2,956,360	\$ 213,047	\$ 2,494,434
Other Revenues			
Interest	\$ 530	\$ 1,300	\$ 1,800
	\$ 530	\$ 1,300	\$ 1,800
Development Impact Fees			
Development Impact Fees	\$ 33,200	\$ 45,219	\$ 37,991
	\$ 33,200	\$ 45,219	\$ 37,991
Total Special Revenue Funds	\$ 4,211,915	\$ 1,593,409	\$ 3,782,966
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.

CITY/TOWN OF PINETOP-LAKESIDE, AZ
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
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	\$ <u>8,618,590</u>	\$ <u>6,112,433</u>	\$ <u>8,142,841</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 PINETOP-LAKESIDE, AZ
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Law Enforcement Grants	\$	\$	\$ 103,189	\$
Capital Fund				184,195
Parks Fund				23,305
Total General Fund	\$	\$	\$ 103,189	\$ 207,500
SPECIAL REVENUE FUNDS				
VLT Fund	\$	\$	\$	\$ 454,469
HURF Fund (Streets)			6,931	171,530
Grants Fund				1,452,623
Parks Fund			23,305	
Development Impact Fee Fund				54,846
Total Special Revenue Funds	\$	\$	\$ 30,236	\$ 2,133,468
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
VLT Fund	\$	\$	\$ 447,538	\$
HURF Fund			171,530	
Grants Fund			1,349,434	
Development Impact Fee Fund			54,846	
General Fund			184,195	
Total Capital Projects Funds	\$	\$	\$ 2,207,543	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,340,968	\$ 2,340,968

CITY/TOWN OF PINETOP-LAKESIDE, AZ
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Town Council	\$ 38,545	\$ 2,889	\$ 41,434	\$ 31,810
Town Manager	188,275	1,803	190,078	159,768
Town Clerk	123,370	5,510	128,880	125,994
Finance	302,260		291,980	269,560
Community Development	189,975	946	190,921	205,212
Magistrate	64,655		63,386	64,653
Police	2,051,960		1,929,588	2,232,658
Special General Funds	531,105	(31,331)	347,680	882,743
Library	275,670		215,917	259,478
Recreation	157,750		146,836	160,145
Facilities				147,620
Legal	100,500		59,274	
Public Works	63,600		52,963	
Cemetery	6,000		6,000	
Economic Development	11,400		7,972	
Animal Control	10,000	737	10,737	
Total General Fund	\$ 4,115,065	\$ (19,446)	\$ 3,683,646	\$ 4,539,641
SPECIAL REVENUE FUNDS				
Streets (HURF)	\$ 1,258,475	\$ (32,652)	\$ 562,849	\$ 530,984
VLT Fund		32,652	32,652	176,968
Grants	2,998,860		213,418	1,026,811
Advertising & Promotion Comm	130,000		95,155	152,500
Parks	411,490		329,957	392,585
Acquisition & Development	71,000	19,446	90,446	
Total Special Revenue Funds	\$ 4,869,825	\$ 19,446	\$ 1,324,477	\$ 2,279,848
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Development Impact Fees	\$ 25,540	\$	\$	\$ 209,060
Capital Projects				2,222,543
Total Capital Projects Funds	\$ 25,540	\$	\$	\$ 2,431,603
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 9,010,430	\$	\$ 5,008,123	\$ 9,251,092

* 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 PINETOP-LAKESIDE, AZ
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENDITURES/	ADJUSTMENTS	EXPENSES*	EXPENSES
	EXPENSES	APPROVED		
	2015	2015	2015	2016
TOWN COUNCIL:				
General Fund	\$ 38,545	\$ 2,889	\$ 41,434	\$ 31,810
Capital Fund	\$	\$	\$	\$ 10,000
Department Total	\$ 38,545	\$ 2,889	\$ 41,434	\$ 41,810
TOWN MANAGER:				
General Fund	\$ 188,275	\$ 1,803	\$ 190,078	\$ 159,768
Department Total	\$ 188,275	\$ 1,803	\$ 190,078	\$ 159,768
TOWN CLERK:				
General Fund	\$ 123,370	\$ 5,510	\$ 128,880	\$ 125,994
Capital Fund	\$	\$	\$	\$ 13,000
Department Total	\$ 123,370	\$ 5,510	\$ 128,880	\$ 138,994
FINANCE:				
General Fund	\$ 302,260	\$	\$ 291,980	\$ 269,560
Department Total	\$ 302,260	\$	\$ 291,980	\$ 269,560
COMMUNITY DEVELOPMENT:				
General Fund	\$ 189,975	\$ 946	\$ 190,921	\$ 205,212
Grants Fund	\$	\$	\$	\$ 217,325
Capital Fund	\$	\$	\$	\$ 12,500
Department Total	\$ 189,975	\$ 946	\$ 190,921	\$ 435,037
MAGISTRATE COURT:				
General Fund	\$ 64,655	\$	\$ 63,386	\$ 64,653
Department Total	\$ 64,655	\$	\$ 63,386	\$ 64,653
POLICE DEPARTMENT:				
General Fund	\$ 2,051,960	\$	\$ 1,929,588	\$ 2,232,658
Grants Fund	\$	\$	\$	\$ 445,929
Dev Impact Fee Fund	\$	\$	\$	\$
Capital Fund	\$	\$	\$	\$ 43,695
Department Total	\$ 2,051,960	\$	\$ 1,929,588	\$ 2,722,282
GENERAL-COMMUNITY FUND:				
General Fund	\$ 531,105	\$ (31,331)	\$ 347,680	\$ 882,743
Dev Impact Fee Fund	\$	\$	\$	\$ 30,000
Acquisition Fund	\$ 71,000	\$ 19,446	\$ 90,446	\$
Department Total	\$ 602,105	\$ (11,885)	\$ 438,126	\$ 912,743
LIBRARY:				
General Fund	\$ 275,670	\$	\$ 215,917	\$ 259,478
Grants Fund	\$	\$	\$	\$ 35,800
Dev Impact Fee Fund	\$	\$	\$	\$ 3,000
Capital Fund	\$	\$	\$	\$ 6,000
Department Total	\$ 275,670	\$	\$ 215,917	\$ 304,278
PARKS & RECREATION:				
General Fund	\$ 157,750	\$	\$ 146,836	\$ 160,145
Grants Fund	\$	\$	\$	\$ 153,100
Parks Fund	\$ 411,490	\$	\$ 329,957	\$ 392,585
Dev Impact Fee Fund	\$	\$	\$	\$ 90,000
Capital Fund	\$	\$	\$	\$ 55,000
Department Total	\$ 569,240	\$	\$ 476,793	\$ 850,830
FACILITIES:				
General Fund	\$	\$	\$	\$ 147,620
Capital Fund	\$	\$	\$	\$ 44,000
Department Total	\$	\$	\$	\$ 191,620
LEGAL:				
General Fund	\$ 100,500	\$	\$ 59,274	\$
Department Total	\$ 100,500	\$	\$ 59,274	\$
PUBLIC WORKS:				
General Fund	\$ 63,600	\$	\$ 52,963	\$
HURF Fund	\$ 1,258,475	\$ (32,652)	\$ 562,849	\$ 530,984
VLT Fund	\$	\$ 32,652	\$ 32,652	\$ 176,968
GRANTS Fund	\$ 1,449,920	\$	\$	\$ 1,593,937
Dev Impact Fee Fund	\$	\$	\$	\$ 86,060
Capital Fund	\$	\$	\$	\$ 619,068
Department Total	\$ 2,771,995	\$	\$ 648,464	\$ 3,007,017
CEMETERY:				
General Fund	\$ 6,000	\$	\$ 6,000	\$
Department Total	\$ 6,000	\$	\$ 6,000	\$
ECONOMIC DEVELOPMENT:				
General Fund	\$ 11,400	\$	\$ 7,972	\$
Department Total	\$ 11,400	\$	\$ 7,972	\$
ANIMAL CONTROL:				
General Fund	\$ 10,000	\$ 737	\$ 10,737	\$
Department Total	\$ 10,000	\$ 737	\$ 10,737	\$
ADVERTISING & PROMOTION:				
Advertising & Promo Fund	\$ 130,000	\$	\$ 95,155	\$ 152,500
Department Total	\$ 130,000	\$	\$ 95,155	\$ 152,500

* 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 PINETOP-LAKESIDE, AZ
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	45	\$ 1,994,260	\$ 521,634	\$ 405,224	\$ 254,308	\$ 3,175,426
SPECIAL REVENUE FUNDS						
VLT Fund	2	\$ 89,160	\$ 10,120	\$ 18,619	\$ 16,869	\$ 134,768
HURF Fund	3	115,841	13,148	24,701	25,614	179,304
Parks Fund	5	155,419	17,640	39,942	24,544	237,545
Total Special Revenue Funds	10	\$ 360,420	\$ 40,908	\$ 83,262	\$ 67,027	\$ 551,617
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	\$ 2,354,680	\$ 562,542	\$ 488,486	\$ 321,335	\$ 3,727,043