

OFFICIAL BUDGET FORMS

TOWN OF PINETOP-LAKESIDE, AZ



FISCAL YEAR 2017 BUDGET

Town Council adopted the Budget on June 27, 2016

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

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Fiscal Year 2017

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TOWN OF PINETOP-LAKESIDE, AZ
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,539,641	2,401,626	0	2,309,825	0	0	0	9,251,092
2016	Actual Expenditures/Expenses**	E	4,326,909	1,847,240	0	253,068	0	0	0	6,427,216
2017	Fund Balance/Net Position at July 1***		242,558	590,666	0	234,834				1,068,058
2017	Primary Property Tax Levy	B	0							0
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	4,522,286	2,931,443	0	0	0	0	0	7,453,729
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	0	25,000	0	1,651,412	0	0	0	1,676,412
2017	Interfund Transfers (Out)	D	(68,769)	(1,462,348)	0	(145,295)	0	0	0	(1,676,412)
2017	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		4,696,075	2,084,761	0	1,740,951	0	0	0	8,521,787
2017	Budgeted Expenditures/Expenses	E	4,696,075	1,830,300	0	1,995,412	0	0	0	8,521,787

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

	2016	2017
1. Budgeted expenditures/expenses	\$ 9,251,092	\$ 8,521,787
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	9,251,092	8,521,787
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 9,251,092	\$ 8,521,787
6. EEC expenditure limitation	\$	\$

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).

TOWN OF PINETOP-LAKESIDE, AZ
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,035,230	\$ 3,123,361	\$ 3,202,676
Franchise Taxes	45,603	51,264	47,525
State Sales Tax	409,073	405,175	409,651
State Income Tax	515,552	515,552	532,457
Licenses and permits			
Planning & Zoning Fees	3,085	1,913	3,315
Business Licenses	21,622	20,720	21,811
Building & Sign Permits	71,462	75,415	74,957
Right of Way Permits	80	84	113
Intergovernmental			
911 Dispatch Services	83,740	83,740	83,740
Grant Administration	9,500		5,598
Charges for services			
Lease Income	17,820	15,605	17,445
Parks & Recreation Programs	18,761	16,852	18,862
Fines and forfeits			
Magistrate Fines	55,000	54,514	51,788
Library Fines	7,550	8,096	8,578
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Parks & Recreation Donations	800	663	640
Miscellaneous			
Cemetery	10,000	6,000	10,039
Miscellaneous	31,147	16,430	14,537
Auto Impounds	23,000	18,058	17,439
Interest	850	2,727	1,115
Total General Fund	\$ 4,359,875	\$ 4,416,169	\$ 4,522,286

SPECIAL REVENUE FUNDS

TOWN OF PINETOP-LAKESIDE, AZ
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
HURF Taxes	\$ 522,853	\$ 559,529	\$ 567,037
VLT - Auto Lieu Taxes	239,544	240,790	252,248
Interest/Misc	1,800		10,382
Grants	2,494,434		1,575,887
	<u>\$ 3,258,631</u>	<u>\$ 800,318</u>	<u>\$ 2,405,554</u>
Tourism & Promotions	\$ 133,927	\$ 160,808	\$ 136,176
Restaurant & Bar Tax	348,964	367,420	352,529
Park Use Fees	3,453		3,721
Development Impact Fees	\$ 37,991		33,463
	<u>\$ 524,335</u>	<u>\$ 528,228</u>	<u>\$ 525,889</u>
Total Special Revenue Funds	<u>\$ 3,782,966</u>	<u>\$ 1,328,546</u>	<u>\$ 2,931,443</u>
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	<u>\$ 8,142,841</u>	<u>\$ 5,744,716</u>	<u>\$ 7,453,729</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, AZ
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Services	\$	\$	\$	\$ (68,769)
Total General Fund	\$	\$	\$	\$ (68,769)
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
VLT				(227,461)
Grants			25,000	(1,120,887)
Parks				(114,000)
Total Special Revenue Funds	\$	\$	\$ 25,000	\$ (1,462,348)
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Capital Projects			1,651,412	
Development Impact Fees				(145,295)
Total Capital Projects Funds	\$	\$	\$ 1,651,412	\$ (145,295)
TOTAL ALL FUNDS	\$	\$	\$ 1,676,412	\$ (1,676,412)

TOWN OF PINETOP-LAKESIDE, AZ
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Town Council	\$ 31,810	\$ 10,344	\$ 42,154	\$ 35,610
Town Manager	159,768	(10,344)	140,782	139,906
Town Clerk	125,994	28,014	154,008	252,250
Finance	269,560		265,291	214,026
Planning & Engineering (Comm Dev	205,212	(28,014)	166,884	196,234
Magistrate	64,653		61,262	64,653
Police	2,232,658	(39,233)	2,047,120	2,204,677
General Services	882,743	99,233	981,976	819,184
Library	259,478	(20,000)	235,274	247,940
Community Services (Recreation)	160,145	(40,000)	117,812	121,315
Facilities	147,620		114,346	400,280
Total General Fund	\$ 4,539,641	\$	\$ 4,326,909	\$ 4,696,075
SPECIAL REVENUE FUNDS				
HURF	\$ 530,984	\$ 6,017	\$ 537,001	\$ 811,277
VLT Fund	176,968	115,761	292,729	342,070
Grants	1,026,811		543,409	260,000
Advertising & Promotion	152,500		152,500	170,900
Parks	392,585		321,601	246,053
Total Special Revenue Funds	\$ 2,279,848	\$ 121,778	\$ 1,847,240	\$ 1,830,300
DEBT SERVICE FUNDS				
Acquisition & Development	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Development Impact Fees	\$ 209,060	\$	\$ 5,000	\$ 124,000
Capital Projects	2,222,543	(121,778)	248,068	1,871,412
Total Capital Projects Funds	\$ 2,431,603	\$ (121,778)	\$ 253,068	\$ 1,995,412
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 9,251,092	\$	\$ 6,427,216	\$ 8,521,787

TOWN OF PINETOP-LAKESIDE, AZ
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2016	2016	2016	2017
TOWN COUNCIL				
General Fund	\$ 31,810	\$ 10,344	\$ 42,154	\$ 35,610
Capital Projects Fund	10,000			5,800
Department Total	\$ 41,810	\$ 10,344	\$ 42,154	\$ 41,410
TOWN MANAGER				
General Fund	\$ 159,768	\$ (10,344)	\$ 140,782	\$ 139,906
Department Total	\$ 159,768	\$ (10,344)	\$ 140,782	\$ 139,906
TOWN CLERK				
General Fund	\$ 125,994	\$ 28,014	\$ 154,008	\$ 252,250
Capital Projects Fund	13,000		7,412	5,739
Department Total	\$ 138,994	\$ 28,014	\$ 161,420	\$ 257,989
FINANCE				
General Fund	\$ 269,560		\$ 265,291	\$ 214,026
Department Total	\$ 269,560	\$	\$ 265,291	\$ 214,026
PLANNING & ENGINEERING (COMMUNITY DEVELOPMENT)				
General Fund	\$ 205,212	\$ (28,014)	\$ 166,884	\$ 196,234
Capital Projects Fund	12,500			
Grants	217,325			
Department Total	\$ 435,037	\$ (28,014)	\$ 166,884	\$ 196,234
MAGISTRATE COURT				
General Fund	\$ 64,653		\$ 61,262	\$ 64,653
Department Total	\$ 64,653	\$	\$ 61,262	\$ 64,653
POLICE DEPARTMENT				
General Fund	\$ 2,232,658	\$ (39,233)	\$ 2,047,120	\$ 2,204,677
Capital Projects Fund	43,695		56,598	33,230
Grants	445,929			259,000
Development Impact Fees				
Department Total	\$ 2,722,282	\$ (39,233)	\$ 2,103,718	\$ 2,496,907
GENERAL SERVICES				
General Fund	\$ 882,743	\$ 99,233	\$ 981,976	\$ 819,184
Capital Projects Fund				
Grants				
Development Impact Fees	30,000			
Department Total	\$ 912,743	\$ 99,233	\$ 981,976	\$ 819,184
LIBRARY				
General Fund	\$ 259,478	\$ (20,000)	\$ 235,274	\$ 247,940
Capital Projects Fund	6,000		6,000	20,000
Grants	35,800			1,000
Development Impact Fees	3,000			
Department Total	\$ 304,278	\$ (20,000)	\$ 241,274	\$ 268,940
COMMUNITY SERVICES (PARKS & RECREATION)				
General Fund	\$ 160,145	\$ (40,000)	\$ 117,812	\$ 121,315
Capital Projects Fund	55,000		32,352	450,500
Grants	153,100			
Parks Fund	392,585			
Development Impact Fees	90,000			
Department Total	\$ 850,830	\$ (40,000)	\$ 150,164	\$ 571,815
FACILITIES				
General Fund	\$ 147,620		\$ 114,346	\$ 400,280
Capital Projects Fund	44,000		10,000	30,323
Department Total	\$ 191,620	\$	\$ 124,346	\$ 430,603
PUBLIC WORKS				
General Fund	\$	\$	\$	\$
VLT Fund (Streets)	176,968	115,761	292,729	342,070
HURF Fund (Streets)	530,984	6,017	537,001	811,277
Capital Projects Fund	619,068	(121,778)	135,705	1,325,820
Grants	1,593,937		543,409	
Parks Fund			321,601	246,053
Development Impact Fees	86,060		5,000	124,000
Department Total	\$ 3,007,017	\$	\$ 1,835,445	\$ 2,849,220
ADVERTISING & PROMOTION				
General Fund	\$	\$	\$	\$
Advertising & Promotion	152,500		152,500	170,900
Department Total	\$ 152,500	\$	\$ 152,500	\$ 170,900

* 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, AZ
Full-Time Employees and Personnel Compensation
Fiscal Year 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	48.85	\$ 2,099,436	\$ 544,946	\$ 429,512	\$ 277,155	\$ 3,351,049
SPECIAL REVENUE FUNDS						
VLT Fund	3.15	\$ 127,192	\$ 14,424	\$ 28,755	\$ 22,706	\$ 193,077
HURF Fund	4.50	166,125	18,839	39,309	31,708	255,981
Total Special Revenue Funds	7.65	\$ 293,317	\$ 33,263	\$ 68,064	\$ 54,414	\$ 449,058
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	56.50	\$ 2,392,753	\$ 578,209	\$ 497,576	\$ 331,569	\$ 3,800,107