

OFFICIAL BUDGET FORMS

TOWN OF PINETOP-LAKESIDE, AZ



FISCAL YEAR 2018 BUDGET

Town Council Adopted the Budget on July 6, 2017

The budget may be reviewed at the
Town's website www.pinetoplakeside.com

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

TOWN OF PINETOP-LAKESIDE

RESOLUTION NO. 17-1417

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA, ADOPTING A TENTATIVE BUDGET, ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE TOWN OF PINETOP-LAKESIDE FISCAL YEAR 2017-2018, AUTHORIZING AND DIRECTING PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF HEARINGS ON SAID BUDGET AND NOTICE OF DATE OF FINAL ADOPTION OF SAID BUDGET, AND NOTICE OF DATE OF ESTABLISHMENT OF THE EXPENDITURE LIMITATION.

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF PINETOP-LAKESIDE AS FOLLOWS:

SECTION 1. THAT the statements and schedules attached are hereby adopted as the estimated amounts required to meet the public expenses for the Town of Pinetop-Lakeside and as the tentative budget for the Fiscal Year 2017-2018. Copies of said statements and schedules have been distributed to the Council and are on file in the Office of the City Manager. Said copies are attached hereto for the purpose of publication only, except that they are hereby ordered to be entered into the minutes of the Town Council of the Town of Pinetop-Lakeside.

SECTION 2. THAT the Town Clerk is hereby authorized and directed to publish in the manner prescribed by law, the attached statements and schedules as said tentative budget, together with a copy of this Resolution as notice of the meetings of the Town Council, to wit:

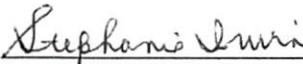
- A. That the Town Council will meet on 20th of July, 2017, at 6:00 p.m. in the Town Council Chambers, 1360 N. Niels Hansen Lane, Lakeside, AZ 85929, at a Regular Meeting to hold a public hearing when and where any citizen may appear and be heard or submit written comments in favor of or against any proposed use within the budget and expenditure limitation; at said time and place or after said hearing for the purpose of finally adopting the budget and establishment of the expenditure limitation for the Fiscal Year 2017-2018 for the Town of Pinetop-Lakeside. The proposed budget may be examined on weekdays at the Town Municipal Building, 958 S. Woodland Road, Lakeside, AZ 85929 between 8:00 a.m. and 5:00 p.m.

SECTION 2. THAT upon the recommendation by the Town Manager and with the approval of the Council, expenditures may be made from the appropriation for the contingencies. The transfers of any sums within any specific appropriations may be made only upon the approval of the Town Manager.

SECTION 3. THAT money from any funds may be used for any of these appropriations except money specifically restricted by State Law, Town Ordinance, or Resolution.

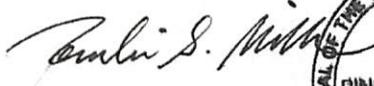
PASSED AND ADOPTED by a majority vote of the Mayor and Town Council of the Town of Pinetop-Lakeside in an open meeting on this 6th day of July, 2017.

TOWN OF PINETOP-LAKESIDE



Stephanie Irwin
Mayor

ATTEST:



Remilie S. Miller, MMC
Town Clerk



APPROVED AS TO FORM:



William J. Sims, III
Town Attorney

TOWN OF PINETOP-LAKESIDE

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TOWN OF PINETOP-LAKESIDE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	4,696,075	1,954,300	0	1,871,412	0	0	0	8,521,787
2017	Actual Expenditures/Expenses**	E	4,381,240	1,658,729	0	1,871,412	0	0	0	7,911,381
2018	Fund Balance/Net Position at July 1***		1,063,000	848,500						1,911,500
2018	Primary Property Tax Levy	B	0							0
2018	Secondary Property Tax Levy	B								0
2018	Estimated Revenues Other than Property Taxes	C	4,912,570	4,338,739	0	0	0	0	0	9,251,309
2018	Other Financing Sources	D	0	0	0	1,600,000	0	0	0	1,600,000
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	50,000	478,290	0	900,777	0	0	0	1,429,067
2018	Interfund Transfers (Out)	D	(663,570)	(765,497)	0	0	0	0	0	(1,429,067)
2018	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
2018	Total Financial Resources Available		5,362,000	4,900,032	0	2,500,777	0	0	0	12,762,809
2018	Budgeted Expenditures/Expenses	E	5,047,165	4,604,461	0	2,500,777	0	0	0	12,152,403

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

	2017	2018
1.	\$ 8,521,787	\$ 12,152,403
2.		
3.	8,521,787	12,152,403
4.		6,267,431
5.	\$ 8,521,787	\$ 5,884,972
6.	\$	\$ 6,002,455

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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,202,676	\$ 3,041,751	\$ 3,046,000
Franchise Taxes	47,525	52,375	127,775
State Sales Tax & VLT Tax	409,651	390,813	683,387
State Income Tax	532,457	532,457	542,198
Licenses and permits			
Planning & Zoning Fees	3,315	9,221	5,000
Business Licenses	21,811	20,534	21,500
Building & Sign Permits	74,957	87,002	92,950
Right of Way Permits	113	100	100
Intergovernmental			
911 Dispatch Services	83,740	70,740	40,660
Grant Administration	5,598		
Charges for services			
Lease Income	17,445		
Parks & Recreation Programs	18,862	13,500	13,800
Fines and forfeits			
Magistrate Fines	51,788	45,908	70,200
Library Fines	8,578	7,659	8,100
Interest on investments			
Interest	1,115	402	800
In-lieu property taxes			
Contributions			
Voluntary contributions			
Parks & Recreation Donations	640	27,000	100,650
Miscellaneous			
Cemetery	10,039	21,127	10,000
Miscellaneous	14,537	10,835	94,450
Auto Impounds	17,439	14,974	30,000
Auction-Sale of police vehicles			25,000
Total General Fund	\$ 4,522,286	\$ 4,346,398	\$ 4,912,570

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
GENERAL FUND	\$	\$	\$ 50,000	\$ (663,570)
Total General Fund	\$	\$	\$ 50,000	\$ (663,570)
SPECIAL REVENUE FUNDS				
Development Impact Fees	\$	\$	\$	\$ (122,709)
Advertising & Promotion				(50,000)
Grants			478,290	
Public Works Streets (HURF)				(341,788)
Parks				(251,000)
Total Special Revenue Funds	\$	\$	\$ 478,290	\$ (765,497)
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 1,600,000	\$	\$ 900,777	\$
Total Capital Projects Funds	\$ 1,600,000	\$	\$ 900,777	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,600,000	\$	\$ 1,429,067	\$ (1,429,067)

TOWN OF PINETOP-LAKESIDE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Town Council	\$ 35,610	\$	\$ 42,594	\$ 54,965
Town Manager	139,906		124,561	138,895
Town Clerk	252,250		183,083	203,460
Finance	214,026		238,999	212,945
Community Development	196,234		93,528	112,795
Magistrate	64,653		64,653	64,655
Police	2,204,677		2,014,889	2,268,020
General Services	819,184		844,272	808,640
Library	247,940		228,483	253,350
Community Services	121,315		121,398	135,720
Facilities	400,280		424,780	793,720
Total General Fund	\$ 4,696,075	\$	\$ 4,381,240	\$ 5,047,165
SPECIAL REVENUE FUNDS				
Pub Works Streets (HURF)	\$ 811,277	\$	\$ 744,044	\$ 894,905
VLTFund	342,070		275,250	
Grants	260,000		210,000	3,161,590
Advertising & Promotion	170,900		168,400	221,000
Parks	246,053		191,053	236,010
Development Impact Fees	\$ 124,000	\$	\$ 69,982	\$ 90,956
Total Special Revenue Funds	\$ 1,954,300	\$	\$ 1,658,729	\$ 4,604,461
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	1,871,412		1,871,412	2,500,777
Total Capital Projects Funds	\$ 1,871,412	\$	\$ 1,871,412	\$ 2,500,777
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 8,521,787	\$	\$ 7,911,381	\$ 12,152,403

* 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
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Town Council				
General Fund	\$ 41,410	\$	\$	\$ 54,965
Department Total	\$ 41,410	\$	\$	\$ 54,965
List Department:				
Town Manager				
General Fund	\$ 139,906	\$	\$	\$ 138,895
Department Total	\$ 139,906	\$	\$	\$ 138,895
List Department:				
Town Clerk				
General Fund	\$ 257,989	\$	\$	\$ 203,460
Department Total	\$ 257,989	\$	\$	\$ 203,460
List Department:				
Finance				
General Fund	\$ 214,026	\$	\$	\$ 212,945
Department Total	\$ 214,026	\$	\$	\$ 212,945
List Department:				
Community Development				
General Fund	\$ 196,234	\$	\$	\$ 112,795
Department Total	\$ 196,234	\$	\$	\$ 112,795
List Department:				
Magistrate Court				
General Fund	\$ 64,653	\$	\$	\$ 64,655
Department Total	\$ 64,653	\$	\$	\$ 64,655
List Department:				
Police Department				
General Fund	\$ 2,496,907	\$	\$	\$ 2,268,020
Department Total	\$ 2,496,907	\$	\$	\$ 2,268,020
List Department:				
General Services				
General Fund	\$ 819,184	\$	\$	\$ 1,472,210
Department Total	\$ 819,184	\$	\$	\$ 1,472,210
List Department:				
Library				
General Fund	\$ 268,940	\$	\$	\$ 253,350
Department Total	\$ 268,940	\$	\$	\$ 253,350
List Department:				
Community Services				
General Fund	\$ 571,815	\$	\$	\$ 135,720
Department Total	\$ 571,815	\$	\$	\$ 135,720
List Department:				
Facilities Mtn & VLT				
General Fund	\$ 430,603	\$	\$	\$ 793,720
Department Total	\$ 430,603	\$	\$	\$ 793,720

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	50.78	\$ 2,219,091	\$ 585,599	\$ 434,109	\$ 389,089	\$ 3,627,888
SPECIAL REVENUE FUNDS						
Pub Works Streets (HURF)	5.72	\$ 285,249	\$ 32,347	\$ 39,913	\$ 106,184	\$ 463,693
Total Special Revenue Funds	5.72	\$ 285,249	\$ 32,347	\$ 39,913	\$ 106,184	\$ 463,693
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	\$ 2,504,340	\$ 617,946	\$ 474,022	\$ 495,273	\$ 4,091,581