

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*** July 1, 2013**	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
\$ 7,175,395	\$ 8,948,685
7,175,395	8,948,685
2,944,210	3,888,045
\$ 4,231,185	\$ 5,060,640
\$ 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

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
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
Licenses and permits			
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
Intergovernmental			
911 Dispatch Services	81,300	81,300	83,740
Grant Administration	12,000	6,000	52,000
Charges for services			
Lease Income	17,820	17,820	17,820
Parks & Recreation Programs	22,200	18,855	20,500
Fall Festival Parade			1,500
Fines and forfeits			
Magistrate Fines	98,000	50,820	65,000
Library Fines	6,500	6,200	6,200
Interest on investments			
Interest Income	2,000	1,000	1,005
In-lieu property taxes			
Auto Impounds	30,000	40,000	40,000
Group Sales	21,500	600	7,500
Library Program Revenues	2,000		
Contributions			
Voluntary contributions			
Library Donations	1,100	2,200	2,200
Parks & Recreation Donations	400	3,060	460
Miscellaneous			
Cemetery Revenues	7,600	8,830	9,800
Miscellaneous Revenues	30,000	18,270	18,000
Total General Fund	\$ 4,989,340	\$ 4,261,985	\$ 4,780,060

TOWN OF PINETOP-LAKESIDE
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
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* 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.

DEBT SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

CAPITAL PROJECTS FUNDS

	\$	\$	\$
	\$	\$	\$
Total Capital Projects 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.

PERMANENT FUNDS

	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$

ENTERPRISE FUNDS

	\$	\$	\$
	\$	\$	\$
Total Enterprise 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.

INTERNAL SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$

TOWN OF PINETOP-LAKESIDE
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Total Internal Service Funds	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
TOTAL ALL FUNDS	\$ <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

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

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
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
Total General Fund	\$ 4,263,430	\$	\$ 3,924,930	\$ 4,521,890
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 2,408,920	\$	\$ 1,431,810	\$ 4,020,725
DEBT SERVICE FUNDS				
1999 Bonds	\$ 183,000	\$	\$ 183,000	\$ 186,000
GADA Bonds	175,000		175,000	
Interest	24,300		24,300	10,325
Total Debt Service Funds	\$ 382,300	\$	\$ 382,300	\$ 196,325
CAPITAL PROJECTS FUNDS				
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
Total Capital Projects Funds	\$ 120,745	\$	\$ 19,660	\$ 209,745
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 7,175,395	\$	\$ 5,758,700	\$ 8,948,685

* 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

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	46	\$ 2,168,153	\$ 464,538	\$ 380,448	\$ 181,720	= \$ 3,194,859
SPECIAL REVENUE FUNDS						
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
Total Special Revenue Funds	11	\$ 397,696	\$ 45,374	\$ 66,244	\$ 62,620	= \$ 571,934
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	57	\$ 2,565,849	\$ 509,912	\$ 446,692	\$ 244,340	= \$ 3,766,793