

TOWN OF PINETOP-LAKESIDE

RESOLUTION NO. 19-1516

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 2019-2020, AUTHORIZING AND DIRECTING PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF HEARING ON SAID BUDGET AND THE NOTICE OF DATE OF FINAL ADOPTION OF SAID BUDGET.

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 2019-2020. Copies of said statements and schedules have been distributed to the Council and are on file in the Office of the Town 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 the 15th day of August, 2019, at 6:00 p.m. in the Town Council Chambers, 325 W. White Mountain Boulevard, 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 or expenditure within the budget; at said time and place or after said hearing for the purpose of finally adopting the budget for the Fiscal Year 2019-2020 for the Town of Pinetop-Lakeside. The proposed budget may be examined on weekdays at Town Hall, 325 W. White Mountain Boulevard, Lakeside, AZ 85929 between 8:00 a.m. and 5:00 p.m.

SECTION 3. 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 4. 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 30th day of July, 2019.

TOWN OF PINETOP-LAKESIDE



Stephanie Irwin
Mayor

ATTEST:

Remilie S. Miller
Remilie S. Miller, MMC
Town Clerk



APPROVED AS TO FORM:

William J. Sims, III
William J. Sims, III
Town Attorney

Town of Pinetop-Lakeside
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2020

Fiscal Year	S c h	FUNDS											Total All Funds			
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds								
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	5,399,104	5,663,065	0	915,044	0	301,760	0								12,278,973
2019	Actual Expenditures/Expenses**	5,701,527	1,724,488	0	827,147	0	214,808	0								8,467,970
2020	Fund Balance/Net Position at July 1***	535,000	1,128,000													1,663,000
2020	Primary Property Tax Levy	0														0
2020	Secondary Property Tax Levy															0
2020	Estimated Revenues Other than Property Taxes	5,335,299	5,864,920	0	1,660,000	0	200,000	0								13,060,219
2020	Other Financing Sources	0	0	0	0	0	0	0								0
2020	Other Financing (Uses)	0	0	0	0	0	0	0								0
2020	Interfund Transfers In	0	0	0	776,605	0	0	0								776,605
2020	Interfund Transfers (Out)	159,235	617,370	0	0	0	0	0								776,605
2020	Reduction for Amounts Not Available:															
	LESS: Amounts for Future Debt Retirement:															
	Future Capital Projects															0
	Maintained Fund Balance for Financial Stability															0
2020	Total Financial Resources Available	5,711,064	6,375,550	0	2,436,605	0	200,000	0								14,723,219
2020	Budgeted Expenditures/Expenses	5,408,675	6,106,220	0	2,436,605	0	195,052	0								14,146,552

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1 Budgeted expenditures/expenses	\$ 12,278,973	\$ 14,146,552
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	12,278,973	14,146,552
4 Less: estimated exclusions	6,288,698	6,982,602
5 Amount subject to the expenditure limitation	\$ 5,990,275	\$ 7,163,950
6 EEC expenditure limitation	\$ 6,193,699	\$ 12,475,000

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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,220,000	\$ 3,249,878	\$ 3,392,000
Franchise Taxes	205,000	175,007	225,000
State Sales Tax & VLT Tax	728,075	734,272	776,948
State Income Tax	528,099	528,117	573,251
Licenses and permits			
Planning & Zoning Fees	2,500	2,435	2,500
Business Licenses	21,500	22,275	20,000
Building & Sign Permits	85,700	106,079	110,000
Right of Way Permits	100		100
Intergovernmental			
911 Dispatch Services	10,165	10,166	
Grant Administration			
BRUSD - SRO	50,000		50,000
Charges for services			
Lease Income			
Parks & Recreation Programs	9,300	17,096	13,000
Fines and forfeits			
Magistrate Fines	52,000	43,122	40,000
Library Fines	8,000	7,613	8,000
Interest on investments			
Interest	800	1,295	900
In-lieu property taxes			
Contributions			
Voluntary contributions			
Parks & Recreation Donations		21	
Miscellaneous			
Cemetery	10,000	16,886	13,000
Miscellaneous	122,750	157,298	50,600
Auto Impounds	30,000	23,817	30,000
Auction - Sale of Obsolete Items	10,000		30,000
Total General Fund	\$ 5,093,989	\$ 5,095,377	\$ 5,335,299

* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 1,660,000

* 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

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	</		

**Town of Pinetop-Lakeside
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 140,000	\$ 464	\$ 200,000

* 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

_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 10,805,437	\$ 7,374,888	\$ 13,060,219

* 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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
General Fund	\$	\$	\$	\$ 159,235
Total General Fund	\$	\$	\$	\$ 159,235
SPECIAL REVENUE FUNDS				
Grants	\$	\$	\$	\$
Public Works - Streets (HURF)				175,890
Parks				441,480
Total Special Revenue Funds	\$	\$	\$	\$ 617,370
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
CAPITAL PROJECTS FUNDS	\$	\$	\$ 776,605	\$
Total Capital Projects Funds	\$	\$	\$ 776,605	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$

Town of Pinetop-Lakeside
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2020</u>		<u>INTERFUND TRANSFERS</u> <u>2020</u>	
	<u>SOURCES</u>	<u>(USES)</u>	<u>IN</u>	<u>(OUT)</u>
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 776,605	\$ 776,605

**Town of Pinetop-Lakeside
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Town Council	\$ 56,020	\$	\$ 61,359	\$ 59,420
Town Manager	191,495	\$	196,720	197,580
Town Clerk	231,980	\$	207,381	212,265
Finance	245,080	\$	251,075	283,900
Community Development	113,570	\$	111,791	114,210
Magistrate	64,655	\$	62,951	77,500
Police	2,366,980	\$	2,071,429	2,295,620
General Services	781,085	\$	1,308,815	863,830
Library	268,810	\$	257,991	264,800
Community Services	99,060	\$	97,407	119,275
Facilities	980,369	\$	1,074,609	920,275
Total General Fund	\$ 5,399,104	\$	\$ 5,701,527	\$ 5,408,675
SPECIAL REVENUE FUNDS				
Pub Works Streets (HURF)	\$ 1,115,850	\$	\$ 999,014	\$ 1,853,218
Grants	3,961,666	\$	22,896	3,573,821
Advertising & Promotion	231,000	\$	229,572	310,000
Parks	322,549	\$	464,713	337,181
Developmet Impact Fees	32,000	\$	8,293	32,000
Total Special Revenue Funds	\$ 5,663,065	\$	\$ 1,724,488	\$ 6,106,220
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 915,044	\$	\$ 827,147	\$ 2,436,605
Total Capital Projects Funds	\$ 915,044	\$	\$ 827,147	\$ 2,436,605
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$ 301,760	\$	\$ 214,808	\$ 195,052
Total Enterprise Funds	\$ 301,760	\$	\$ 214,808	\$ 195,052
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 12,278,973	\$	\$ 8,467,970	\$ 14,146,552

* 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 2020

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs		Retirement Costs		Healthcare Costs		Other Benefit Costs		Total Estimated Personnel Compensation	
		2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
GENERAL FUND	47	\$	2,169,370	\$	516,121	\$	433,981	\$	334,338	\$	3,453,810
SPECIAL REVENUE FUNDS											
Pub Works Streets (HURF)	9	\$	441,500	\$	45,702	\$	101,934	\$	119,864	\$	709,000
Advertising & Promo	1		53,200		6,209		11,929		5,882		77,220
Total Special Revenue Funds	10	\$	494,700	\$	51,911	\$	113,863	\$	125,746	\$	786,220
DEBT SERVICE FUNDS											
		\$		\$		\$		\$		\$	
Total Debt Service Funds		\$		\$		\$		\$		\$	
CAPITAL PROJECTS FUNDS											
		\$		\$		\$		\$		\$	
Total Capital Projects Funds		\$		\$		\$		\$		\$	
PERMANENT FUNDS											
		\$		\$		\$		\$		\$	
Total Permanent Funds		\$		\$		\$		\$		\$	
ENTERPRISE FUNDS											
Solid Waste	3	\$	54,000	\$	5,861	\$	24,429	\$	10,710	\$	95,000
Total Enterprise Funds	3	\$	54,000	\$	5,861	\$	24,429	\$	10,710	\$	95,000
INTERNAL SERVICE FUND											
		\$		\$		\$		\$		\$	
Total Internal Service Fund		\$		\$		\$		\$		\$	
TOTAL ALL FUNDS	59	\$	2,718,070	\$	573,893	\$	572,273	\$	470,794	\$	4,335,030