

Official Budget Forms

TOWN OF PINETOP-LAKESIDE, AZ



FISCAL YEAR 2026 TENTATIVE BUDGET

Town Council adopted the Tentative Budget on July 10th, 2025

The budget may be reviewed at the
Town's website www.pinetoplakesideaz.gov

Town of Pinetop- Lakeside Office
325 W. White Mountain Blvd, Lakeside, AZ 85929



FISCAL YEAR 2026 TENTATIVE BUDGET

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TOWN OF PINETOP-LAKESIDE

RESOLUTION NO. 25-1780

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA, ADOPTING THE TENTATIVE BUDGET FOR THE TOWN OF PINETOP-LAKESIDE FISCAL YEAR 2025-2026.

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on July 10th, 2025, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Pinetop-Lakeside; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on May 28, 2025, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 10th, 2025, at the office of the Town Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A); and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Pinetop-Lakeside, Arizona that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules (Exhibit A), as now increased, reduced, or changed, are hereby adopted as the Tentative budget of the Town of Pinetop-Lakeside for the fiscal year 2025/2026.

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 10th day of July 2025.



ATTEST:


Kristi Salskov, MMC, CPM
Town Clerk

TOWN OF PINETOP-LAKESIDE


Stephanie Irwin
Mayor

APPROVED AS TO FORM:


William J. Sims, III
Town Attorney

TOWN OF PINETOP-LAKESIDE, AZ
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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		
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	8,551,095	18,363,508	0	17,903,927	0	1,862,742	0	46,681,272
2025	Actual expenditures/expenses**	E	2	8,004,186	4,940,742	0	3,890,025	0	363,071	0	17,198,025
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	2,097,949	1,477,943	0	232,659	0	0	0	3,808,551
2026	Primary property tax levy	B	4	0							0
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	8,086,308	17,627,115	0	0	0	1,750,000	0	27,463,423
2026	Other financing sources	D	7	0	0	0	12,500,000	0	0	0	12,500,000
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	293,325	300,000	0	1,477,472	0	107,801	0	2,578,598
2026	Interfund Transfers (out)	D	10	1,648,081	930,517	0	0	0	0	0	2,578,598
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	8,829,501	18,474,541	0	14,610,131	0	1,857,801	0	43,771,974
2026	Budgeted expenditures/expenses	E	13	8,380,764	17,277,174	0	14,104,024	0	1,857,801	0	41,919,763

Expenditure limitation comparison		2025	2026
1	Budgeted expenditures/expenses	\$ 46,681,272	\$ 41,919,763
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	46,681,272	41,919,763
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 46,681,272	\$ 41,919,763
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 46,681,272	\$ 41,919,763

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained in

TOWN OF PINETOP-LAKESIDE, AZ
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Local City Sales Tax	\$ 4,950,000	\$ 5,672,936	\$ 5,600,000
Franchise Taxes	250,000	232,072	230,000
State Sales Tax & VLT Tax	1,013,324	979,411	1,017,018
State Income Tax	891,502	891,543	808,515
Licenses and permits			
Planning & Zoning Fees	2,500	1,991	2,000
Business Licenses	25,000	8,100	25,000
Building, sign and right of way permits	130,500	150,048	130,500
ST Rental Registration Fees	40,250	33,333	35,000
Intergovernmental			
ARPA Funding	1,165,000	1,209,287	0
Charges for services			
Lease Income	23,425	28,033	23,425
Parks and Recreation programs	12,500	19,140	55,000
Fines and forfeits			
Magistrate Fines	35,000	52,353	42,000
Library fines	2,500	3,383	2,500
Interest on investments			
Interest	1,500	5,777	20,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Cemetery	18,500	26,320	21,000
Auto Impounds	10,000	4,253	10,000
Auction Sales of Absolute Items	1,500	239	1,000
Miscellaneous	66,200	47,996	63,350
Total General Fund	\$ 8,639,201	\$ 9,366,215	\$ 8,086,308

* 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Public Works streets(HURF)	\$	\$	\$
Local sales tax	1,040,000	1,121,776	1,080,000
HURF Revenues	746,894	732,372	760,381
Auction revenue/ Interest	15,000	14,988	15,000
Flood control funds			
Miscellaneous			
	\$ 1,801,894	\$ 1,869,136	\$ 1,855,381
GRANTS FUND			
Grants revenue	13,571,501	2,473,999	14,676,234
	\$ 13,571,501	\$ 2,473,999	\$ 14,676,234
ADVERTISING AND PROMO FUND			
Local sales tax-special	375,000	362,224	325,000
Interest Income			
	\$ 375,000	\$ 362,224	\$ 325,000
PARKS			
Local sales tax special	762,000	797,617	765,000
Park use fees	3,500	8,607	3,500
Auction revenue	2,000	18,147	2,000
Interest Income			
	\$ 767,500	\$ 824,371	\$ 770,500
ACQUISITION AND DEVELOPMENT			
Revenue			
	\$ 0	\$ 0	\$ 0
DEVELOPMENT IMPACT FEES			
Impact fees			
	\$ 0	\$ 0	\$ 0
	\$	\$	\$
	\$ 0	\$ 0	\$ 0
	\$	\$	\$
	\$ 0	\$ 0	\$ 0
Total special revenue funds	\$ 16,515,895	\$ 5,529,729	\$ 17,627,115

* 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
Total permanent funds	\$ 0	\$ 0	\$ 0
Enterprise funds			
SOLID WASTE	\$ _____	\$ _____	\$ _____
Fees Collected	210,000	270,895	250,000
Home Collection fees	1,500,000	0	1,500,000
_____	\$ 1,710,000	\$ 270,895	\$ 1,750,000
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 0	\$ 0	\$ 0
Total enterprise funds	\$ 1,710,000	\$ 270,895	\$ 1,750,000

* 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.

TOWN OF PINETOP-LAKESIDE, AZ
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
	\$	\$	\$ 293,325	\$ 1,648,081
Total General Fund	\$ 0	\$ 0	\$ 293,325	\$ 1,648,081
Special revenue funds				
Grants	\$	\$	\$ 300,000	\$ 0
Parks			0	542,980
Public Works - Streets(HURF)			0	387,537
Total special revenue funds	\$ 0	\$ 0	\$ 300,000	\$ 930,517
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds				
Revenue - Debt & donations	\$ 12,500,000	\$	\$	\$
Capital projects funds			1,877,472	0
Total capital projects funds	\$ 12,500,000	\$ 0	\$ 1,877,472	\$ 0
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Solid Waste fund	\$	\$	\$ 107,801	\$ 0
Total enterprise funds	\$ 0	\$ 0	\$ 107,801	\$ 0
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 12,500,000	\$ 0	\$ 2,578,598	\$ 2,578,598

TOWN OF PINETOP-LAKESIDE, AZ
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/expenses 2025	Expenditure/expense adjustments approved 2025	Actual expenditures/expenses* 2025	Budgeted expenditures/expenses 2026
General Fund				
Town Council	\$ 66,825	\$	\$ 76,433	\$ 55,649
Town Manager	210,100		208,848	188,425
Town Clerk	259,600		257,725	270,575
Finance	518,530		546,132	436,150
Community Development	373,800		339,071	315,800
Magistrate	85,675		102,264	85,675
Police	3,144,900		3,114,155	3,166,450
General Services	1,040,850		553,769	1,318,110
Library	447,600		475,308	447,100
Community Services	240,400		221,675	207,530
Facilities	1,711,680		1,669,766	1,473,000
Fleet Maintenance	451,135		439,041	416,300
Total General Fund	\$ 8,551,095	\$ 0	\$ 8,004,186	\$ 8,380,764
Special revenue funds				
Public Works street - (HURF)	\$ 1,808,183	\$	\$ 1,753,069	\$ 1,613,660
Grants	15,734,701		2,385,019	14,984,684
Advertising & Promotion	453,700		407,431	396,400
Parks	308,699		344,557	261,530
Development impact fees	58,000		50,667	20,900
Acquisition & Development	225		-	0
Total special revenue funds	\$ 18,363,508	\$ 0	\$ 4,940,742	\$ 17,277,174
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds				
Capital Projects	\$ 17,903,927	\$	\$ 3,890,025	\$ 14,404,024
Total capital projects funds	\$ 17,903,927	\$ 0	\$ 3,890,025	\$ 14,404,024
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Solid Waste	\$ 1,862,742	\$	\$ 363,071	\$ 1,857,801
Total enterprise funds	\$ 1,862,742	\$ 0	\$ 363,071	\$ 1,857,801
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 46,681,272	\$ 0	\$ 17,198,025	\$ 41,919,763

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	53	\$ 3,605,120	\$ 679,780	\$ 1,112,252	\$ 122,198	\$ 5,519,350
Special revenue funds						
Public Works Street (HURF)	11	\$ 644,000	\$ 125,490	\$ 232,232	\$ 47,778	\$ 1,049,500
Advertising & Promotion	3	189,000	33,763	52,271	516	275,550
Total special revenue funds	14	\$ 833,000	\$ 159,253	\$ 284,503	\$ 48,294	\$ 1,325,050
Debt service funds						
		\$	\$	\$	\$	\$ 0
						0
Total debt service funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds						
		\$	\$	\$	\$	\$ 0
						0
Total capital projects funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Permanent funds						
		\$	\$	\$	\$	\$ 0
						0
Total permanent funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds						
Solid Waste	3	\$ 144,000	\$ 23,044	\$ 44,856	\$ 13,600	\$ 225,500
						0
Total enterprise funds	3	\$ 144,000	\$ 23,044	\$ 44,856	\$ 13,600	\$ 225,500
Internal service funds						
		\$	\$	\$	\$	\$ 0
						0
Total internal service fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	70	\$ 4,582,120	\$ 862,077	\$ 1,441,611	\$ 184,092	\$ 7,069,900