

TOWN OF PINETOP-LAKESIDE

RESOLUTION NO. 25-1785

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

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the Town Council did, on July 10, 2025, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, as well as an estimate of revenues from sources other than direct taxation, of the Town of Pinetop-Lakeside; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Town Council met on July 10, 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, publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on August 7, 2025, at the office of the Town Council for the purpose of hearing taxpayers and making tax levies set forth in said estimates.

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 has not changes from the adopted tentative budget, are hereby adopted as the final budget of the Town of Pinetop-Lakeside, Arizona, 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 7th day of August 2025.

TOWN OF PINETOP-LAKESIDE



Stephanie Irwin

Stephanie Irwin
Mayor

ATTEST:

Kristi Salskov
Kristi Salskov, MMC, CPM
Town Clerk

APPROVED AS TO FORM:

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

EXHIBIT A

FINAL BUDGET FY2025-2026

Official Budget Forms

TOWN OF PINETOP-LAKESIDE, AZ



FISCAL YEAR 2026 ADOPTED BUDGET

Town Council adopted the Budget on August 7, 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



FISCAL YEAR 2026 TENTATIVE BUDGET

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

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		
2025	E	1	8,551,095	18,363,508	0	17,903,927	0	1,862,742	0	46,681,272
2025	E	2	7,769,818	4,738,549	0	3,890,025	0	1,827,147	0	18,225,540
2026		3	2,097,949	1,477,943	0	232,659	0	0	0	3,808,551
2026	B	4	0							0
2026	B	5								0
2026	C	6	8,086,308	17,486,615	0	0	0	1,750,000	0	27,322,923
2026	D	7	0	0	0	12,500,000	0	0	0	12,500,000
2026	D	8	0	0	0	0	0	0	0	0
2026	D	9	337,045	300,000	0	1,671,365	0	77,147	0	2,385,557
2026	D	10	1,411,320	974,237	0	0	0	0	0	2,385,557
2026		11								0
										0
										0
										0
2026		12	9,109,981	18,290,321	0	14,404,024	0	1,827,147	0	43,631,474
2026	E	13	8,718,257	16,970,334	0	14,404,024	0	1,827,147	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 intact

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 Absolete 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
Debt service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total debt service funds	\$ _____ 0	\$ _____ 0	\$ _____ 0
Capital projects funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Interest on investments			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total capital projects funds	\$ _____ 0	\$ _____ 0	\$ _____ 0

* 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	280,922	250,000
Home Collection fees	1,500,000	0	1,500,000
_____	\$ _____ 1,710,000	\$ _____ 280,922	\$ _____ 1,750,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total enterprise funds	\$ _____ 1,710,000	\$ _____ 280,922	\$ _____ 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
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
_____	\$ _____	\$ _____	\$ _____

_____	\$ _____ 0	\$ _____ 0	\$ _____ 0

_____	\$ _____ 0	\$ _____ 0	\$ _____ 0

_____	\$ _____ 0	\$ _____ 0	\$ _____ 0

_____	\$ _____ 0	\$ _____ 0	\$ _____ 0

_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total internal service funds	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total all funds	\$ 26,865,096	\$ 14,931,396	\$ 27,322,923

* 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	\$	\$	\$ 337,045	\$ 1,411,320
Total General Fund	\$ 0	\$ 0	\$ 337,045	\$ 1,411,320
Special revenue funds				
Grants	\$	\$	\$ 300,000	\$ 0
Parks			0	542,685
Public Works - Streets(HURF)			0	431,552
Total special revenue funds	\$ 0	\$ 0	\$ 300,000	\$ 974,237
Debt service funds	\$	\$	\$	\$
Total debt service funds	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds				
Revenue - Debt & donations	\$ 12,500,000	\$	\$	\$
Capital projects funds			1,671,365	0
Total capital projects funds	\$ 12,500,000	\$ 0	\$ 1,671,365	\$ 0
Permanent funds	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Solid Waste fund	\$	\$	\$ 77,147	\$ 0
Total enterprise funds	\$ 0	\$ 0	\$ 77,147	\$ 0
Internal service funds	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 12,500,000	\$ 0	\$ 2,385,557	\$ 2,385,557

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	\$	\$ 55,649	\$ 55,628
Town Manager	210,100		188,425	189,687
Town Clerk	259,600		270,575	252,915
Finance	518,530		436,150	444,770
Community Development	373,800		315,800	301,049
Magistrate	85,675		85,675	85,675
Police	3,144,900		3,166,450	3,184,817
General Services	1,040,850		718,110	1,738,667
Library	447,600		447,100	338,725
Community Services	240,400		207,530	193,924
Facilities	1,711,680		1,462,054	1,473,068
Fleet Maintenance	451,135		416,300	459,330
Total General Fund	\$ 8,551,095	\$ 0	\$ 7,769,818	\$ 8,718,257
Special revenue funds				
Public Works street - (HURF)	\$ 1,808,183	\$	\$ 1,658,497	\$ 1,440,402
Grants	15,734,701		2,227,239	14,984,684
Advertising & Promotion	453,700		411,924	271,192
Parks	308,699		390,249	261,530
Development impact fees	58,000		50,640	12,526
Acquisition & Development	225		0	0
Total special revenue funds	\$ 18,363,508	\$ 0	\$ 4,738,549	\$ 16,970,334
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	\$ 1,827,147
Total enterprise funds	\$ 1,862,742	\$ 0	\$ 363,071	\$ 1,827,147
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 46,681,272	\$ 0	\$ 16,761,464	\$ 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
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/expenses 2025	Expenditure/expense adjustments approved 2025	Actual expenditures/expenses* 2025	Budgeted expenditures/expenses 2026
General Fund				
Department	\$	\$	\$ \$	\$
Town Council	66,825		55,649	55,628
Town Manager	210,100		188,425	189,687
Town Clerk	259,600		270,575	252,915
Finance	518,530		436,150	444,770
Community Development	373,800		315,800	301,049
Magistrate	85,675		85,675	85,675
Police	3,144,900		3,166,450	3,184,817
General Service	1,040,850		718,110	1,738,667
Library	447,600		447,100	338,725
Community Services	240,400		207,530	193,924
Facilities	1,711,680		1,462,054	1,473,068
Fleet Maintenance	451,135		416,300	459,330
Department total	\$ 8,551,095	\$	\$ \$ 7,769,818	\$ 8,718,257

List department:

	\$	\$	\$	\$
Department total	\$ 0	\$ 0	\$ 0	\$ 0

List department:

	\$	\$	\$	\$
Department total	\$ 0	\$ 0	\$ 0	\$ 0

* 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) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	52	\$ 3,601,566	\$ 690,967	\$ 1,064,216	\$ 216,358	\$ 5,573,107
Special revenue funds						
Public Works Street (HURF)	9	\$ 538,106	\$ 105,799	\$ 196,031	\$ 36,306	\$ 876,242
Advertising & Promotion	2	141,531	25,413	22,302	1,596	190,842
Total special revenue funds	11	\$ 679,637	\$ 131,212	\$ 218,333	\$ 37,901	\$ 1,067,084
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	2	\$ 132,448	\$ 22,862	\$ 29,400	\$ 13,637	\$ 198,346
						0
Total enterprise funds	2	\$ 132,448	\$ 22,862	\$ 29,400	\$ 13,637	\$ 198,346
Internal service funds						
		\$	\$	\$	\$	\$ 0
						0
Total internal service fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	66	\$ 4,413,652	\$ 845,041	\$ 1,311,949	\$ 267,896	\$ 6,838,537