

TOWN OF PINETOP-LAKESIDE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
For the fiscal year ending June 30, 2013

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 4,068,090	\$ 3,764,760	\$ 288,000	Primary: \$	\$ 4,789,340	\$	\$	\$	\$ 559,050	\$ 4,518,290	\$ 4,263,430
2. Special Revenue Funds	2,498,920	1,215,194	440,000	Secondary:	1,820,550			93,420		2,353,970	2,408,920
3. Debt Service Funds Available	373,805	373,805	17,000					382,300		399,300	382,300
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	373,805	373,805	17,000					382,300		399,300	382,300
6. Capital Projects Funds	432,115	124,835	285,000					83,330		368,330	120,745
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	\$ 7,372,930	\$ 5,478,594	\$ 1,030,000	\$	\$ 6,609,890	\$	\$	\$ 559,050	\$ 559,050	\$ 7,639,890	\$ 7,175,395

EXPENDITURE LIMITATION COMPARISON

	2012	2013
1. Budgeted expenditures/expenses	<u>\$ 7,372,930</u>	<u>\$ 7,175,395</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>7,372,930</u>	<u>7,175,395</u>
4. Less: estimated exclusions	<u>2,259,735</u>	<u>2,944,210</u>
5. Amount subject to the expenditure limitation	<u>\$ 5,113,195</u>	<u>\$ 4,231,185</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$ 5,416,296</u>	<u>\$ 5,521,109</u>

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 Asset 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
Summary by Fund Type of Revenues Other Than Property Taxes
For the fiscal year ending June 30, 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Local taxes			
Local City Sales Tax	\$ 3,391,200	\$ 3,203,410	\$ 3,538,500
Franchise Taxes	45,000	45,000	45,000
State Sales Tax	323,960	328,795	358,060
State Income Tax	361,420	361,400	437,360
Licenses and permits			
Planning & Zoning Fees	4,000	800	800
Business Licenses	15,000	16,000	16,500
Building & Sign Permits	93,000	58,990	60,700
Right of Way Permits			
Intergovernmental			
911 Dispatching Services	81,300	81,300	81,300
Grant Administration	9,000	15,760	12,000
Charges for services			
Lease Income	17,820	17,820	17,820
Parks & Recreation Programs	25,200	18,425	22,200
Fines and forfeits			
Magistrate Fines	57,500	94,000	98,000
Library Fines	7,100	6,765	6,500
Interest on investments			
Interest Income	2,000	550	2,000
In-lieu property taxes			
Auto Impounds - New			30,000
Group Sales - New			21,500
Library Program Revenues - New			2,000
Contributions			
Voluntary contributions			
Library Donations	600	1,550	1,100
Parks & Recreation Donations	400	400	400
Miscellaneous			
Cemetery Revenues	9,500	7,730	7,600
Miscellaneous Revenues	25,000	42,750	30,000
Total General Fund	\$ 4,469,000	\$ 4,301,445	\$ 4,789,340

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
For the fiscal year ending June 30, 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Gasoline Taxes	\$ 383,440	\$ 430,000	\$ 417,410
Auto Lieu Taxes	188,950	196,900	188,100
	<u>\$ 572,390</u>	<u>\$ 626,900</u>	<u>\$ 605,510</u>
Other Special Revenue Funds			
"Bed Tax"	\$ 125,000	\$ 106,350	\$ 106,000
Restaurant & Bar Tax	361,660	325,000	330,000
Park Use Fees	4,000	4,255	4,400
Advertising Revenues	1,000		
Special Project Donations (Group Sales)	15,000	6,000	
	<u>\$ 506,660</u>	<u>\$ 441,605</u>	<u>\$ 440,400</u>
Grants			
Highway Grants	\$ 245,145	\$	\$ 200,000
CDBG & Other Grants	200,000	45,680	220,000
Energy & Water Grants	145,000	43,740	
Recreation Grants	64,860	8,530	
Forest Health Grants	10,000	82,000	
USDA/USFS Grants	101,200	42,720	90,380
Prop 202 Contributions	25,000	34,640	14,500
Law Enforcement Grants	224,625	261,500	238,000
	<u>\$ 1,015,830</u>	<u>\$ 518,810</u>	<u>\$ 762,880</u>
Other Revenues			
Interest	\$ 125	\$ 2,100	\$ 1,060
	<u>\$ 125</u>	<u>\$ 2,100</u>	<u>\$ 1,060</u>
Development Impact Fees			
Development Impact Fees	\$ 61,845	\$ 7,542	\$ 10,700
	<u>\$ 61,845</u>	<u>\$ 7,542</u>	<u>\$ 10,700</u>
Total Special Revenue Funds	<u>\$ 2,156,850</u>	<u>\$ 1,596,957</u>	<u>\$ 1,820,550</u>
TOTAL ALL FUNDS	<u>\$ 6,625,850</u>	<u>\$ 5,898,402</u>	<u>\$ 6,609,890</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
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
For the fiscal year ending June 30, 2013

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$ 559,050
Total General Fund	\$	\$	\$	\$ 559,050
SPECIAL REVENUE FUNDS				
Parks Fund	\$	\$	\$ 93,420	\$
Total Special Revenue Funds	\$	\$	\$ 93,420	\$
DEBT SERVICE FUNDS				
1999 Series Bonds	\$	\$	\$ 199,425	\$
GADA Bonds			182,875	
Total Debt Service Funds	\$	\$	\$ 382,300	\$
CAPITAL PROJECTS FUNDS				
Acquisition & Development Fund	\$	\$	\$ 83,330	\$
Total Capital Projects Funds	\$	\$	\$ 83,330	\$
TOTAL ALL FUNDS	\$	\$	\$ 559,050	\$ 559,050

TOWN OF PINETOP-LAKESIDE
Summary by Department of Expenditures/Expenses Within Each Fund Type
For the fiscal year ending June 30, 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Town Council	\$ 52,505	\$	\$ 51,720	\$ 49,120
Town Manager	252,480		222,900	248,020
Town Clerk	192,365		171,710	179,190
Finance	272,430		271,545	276,220
Community Development	263,370		252,600	263,260
Magistrate	61,860		60,310	62,120
Legal	238,120		213,450	224,940
Contracted Services	30,000		13,100	12,000
Police	1,702,710		1,770,375	1,938,260
Special Accounts	390,835		150,480	373,750
Library	251,635		238,165	270,910
Parks & Recreation	157,430		146,940	165,000
Public Works	80,590		80,485	56,920
Cemetery	3,500		1,300	3,000
Economic Development	39,830		39,830	61,390
Animal Control	78,430		79,850	79,330
Total General Fund	\$ 4,068,090	\$	\$ 3,764,760	\$ 4,263,430
SPECIAL REVENUE FUNDS				
HURF	\$ 898,450	\$	\$ 738,940	\$ 993,830
Grants	1,015,830		TBD	762,880
Advertising & Promotion Comm	142,000		91,850	126,000
Acquisition & Development	89,850		35,034	98,380
Parks & Recreation	352,790		349,370	427,830
Total Special Revenue Funds	\$ 2,498,920	\$	\$ 1,215,194	\$ 2,408,920
DEBT SERVICE FUNDS				
1999 Bonds	\$ 170,000	\$	\$ 170,000	\$ 183,000
GADA Bonds	165,000		165,000	175,000
Interest	38,805		38,805	24,300
Total Debt Service Funds	\$ 373,805	\$	\$ 373,805	\$ 382,300
CAPITAL PROJECTS FUNDS				
Impact Fees - Library	\$ 5,150	\$	\$	\$ 5,000
Impact Fees - Parks	51,320			
Impact Fees - Police	61,485		46,415	46,800
Impact Fees - Streets	164,550		30,720	68,945
Impact Fees - General Govt	149,610		47,700	xxxxx
Total Capital Projects Funds	\$ 432,115	\$	\$ 124,835	\$ 120,745
TOTAL ALL FUNDS	\$ 7,372,930	\$	\$ 5,478,594	\$ 7,175,395

* 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.