

TOWN OF PINETOP-LAKESIDE

RESOLUTION NO. 19-1520

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 2019-2020.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the Town Council did, on July 30, 2019, 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

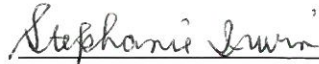
WHEREAS, in accordance with said chapter of said title, and following due public notice, the Town Council met on July 30, 2019, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

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 15, 2019, at the office of the Town Council for the purpose of hearing taxpayers and making tax levies set forth in said estimates; 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 has not changed from the adopted tentative budget, are hereby adopted as the budget of the Town of Pinetop-Lakeside, Arizona, for the fiscal year 2019-2020.

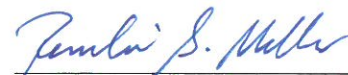
PASSED AND ADOPTED by a majority vote of the Mayor and Town Council of the Town of Pinetop-Lakeside in an open meeting on this 15th day of August, 2019.

TOWN OF PINETOP-LAKESIDE



Stephanie Irwin
Mayor

ATTEST:



Remilie S. Miller, MMC
Town Clerk



APPROVED AS TO FORM:



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*	E 1	5,399,104	5,663,065	0	915,044	0	301,760	0	12,278,973
2019	Actual Expenditures/Expenses**	E 2	5,701,527	1,724,488	0	827,147	0	214,808	0	8,467,970
2020	Fund Balance/Net Position at July 1***	3	535,000	1,128,000						1,663,000
2020	Primary Property Tax Levy	B 4	0							0
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	5,335,299	5,864,920	0	1,660,000	0	200,000	0	13,060,219
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	0	0	776,605	0	0	0	776,605
2020	Interfund Transfers (Out)	D 10	159,235	617,370	0	0	0	0	0	776,605
2020	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
										0
2020	Total Financial Resources Available	12	5,711,064	6,375,550	0	2,436,605	0	200,000	0	14,723,219
2020	Budgeted Expenditures/Exoenses	E 13	5,408,675	6,106,220	0	2,436,605	0	195,052	0	14,146,552

EXPENDITURE LIMITATION COMPARISON

1	Budgeted expenditures/expenses	2019	2020
2	Add/subtract: estimated net reconciling items	\$ 12,278,973	\$ 14,146,552
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.

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
PUB WORKS STREETS (HURF)	\$	\$	\$
Local Sales Tax	600,000	651,096	650,000
HURF Revenues	652,902	656,359	848,099
Auction Revenue/Interest	25,060		25,000
	\$ 1,277,962	\$ 1,307,455	\$ 1,523,099
GRANTS FUND	\$	\$	\$
Grants Revenue	3,549,986	175,394	3,573,821
	\$ 3,549,986	\$ 175,394	\$ 3,573,821
ADVERTISING & PROMO FUND	\$	\$	\$
Local Sales Tax - Special	230,000	237,419	235,000
	\$ 230,000	\$ 237,419	\$ 235,000
PARKS	\$	\$	\$
Local Sales Tax - Special	475,000	514,192	495,000
Park Use Fees	1,500	925	1,000
Auction Revenue	5,000		5,000
	\$ 481,500	\$ 515,117	\$ 501,000
DEVELOPMENT IMPACT FEES	\$	\$	\$
Impact Fees	32,000	43,662	32,000
	\$ 32,000	\$ 43,662	\$ 32,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 5,571,448	\$ 2,279,047	\$ 5,864,920

Official City/Town Budget Forms

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
Capital Projects	\$	\$	1,660,000
	\$	\$	1,660,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$	\$	1,660,000

Official City/Town Budget Forms

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Solid Waste	\$ 140,000	\$ 464	\$ 200,000
	\$ 140,000	\$ 464	\$ 200,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 140,000	\$ 464	\$ 200,000

Official City/Town Budget Forms

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

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
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				
	\$	\$	\$	
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	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	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
Expenditures/Expenses by Department
Fiscal Year 2020**

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2019	2019	2019	2020
General Fund				
Departments:	\$	\$	\$	\$
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
Department Total	\$ 5,399,104	\$	\$ 5,701,527	\$ 5,408,675

List Department:

[illegible]

List Department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____

* 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 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 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