

**TOWN OF PINETOP-LAKESIDE**

**RESOLUTION NO. 22-1629**

**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 2022-2023.**

**WHEREAS**, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the Town Council did, on July 14, 2022, 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 14, 2022, 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 4, 2022, 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 final budget of the Town of Pinetop-Lakeside, Arizona, for the fiscal year 2022-2023.

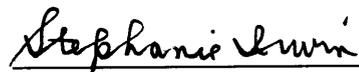
**PASSED AND ADOPTED** by a majority vote of the Mayor and Town Council of the Town of Pinetop-Lakeside in an open meeting on this 4<sup>th</sup> day of August 2022.



**ATTEST:**

  
Kristi Salskov  
Town Clerk

**TOWN OF PINETOP-LAKESIDE**

  
Stephanie Irwin  
Mayor

**APPROVED AS TO FORM:**

  
William J. Sims, III  
Town Attorney

**EXHIBIT A**

Final Budget FY2022-2023

**Town of Pinetop-Lakeside**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2023**

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				
2022	E 1	6,195,203	7,460,353	0	9,482,806	0	289,863	0			23,428,225	
2022	E 2	5,841,890	1,930,913	0	8,250,000	0	214,500	0			16,237,303	
2023	3	4,499,000	1,438,925	0	2,700,000	0	0	0			8,637,925	
2023	B 4	0									0	
2023	B 5										0	
2023	C 6	7,661,152	10,408,155	0	0	0	180,000	0			18,249,307	
2023	D 7	0	0	0	545,000	0	0	0			545,000	
2023	D 8	0	0	0	0	0	0	0			0	
2023	D 9	216,500	145,000	0	1,285,203	0	85,442	0			1,732,145	
2023	D 10	826,888	905,257	0	0	0	0	0			1,732,145	
2023	11										0	
2023	12	11,549,764	11,086,823	0	4,530,203	0	265,442	0			27,432,232	
2023	E 13	8,446,509	10,670,133	0	4,530,203	0	265,442	0			23,912,287	

Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 23,428,225	\$ 23,912,287
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	23,428,225	23,912,287
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 23,428,225	\$ 23,912,287
6	EEC expenditure limitation	\$ 23,428,225	\$ 23,912,287

X 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 (e.g., principal of a permanent fund).

**Town of Pinetop-Lakeside**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
Local City Sales Tax	\$ 4,600,000	\$ 4,745,000	\$ 4,600,000
Franchise Taxes	245,000	260,000	260,000
State Sales Tax & VLT Tax	893,678	880,000	954,317
State Income Tax	583,097	583,097	778,156
<b>Licenses and permits</b>			
Planning & Zoning Fees	2,500	2,600	2,500
Business Licenses	20,000	25,000	22,000
Building & Sign Permits	165,000	200,000	175,000
Right of Way Permits	500	950	500
<b>Intergovernmental</b>			
ARPA Funding	527,766	746,279	746,279
<b>Charges for services</b>			
Lease Income	9,600	2,400	27,600
Parks & Recreation Programs	9,000	4,320	4,500
<b>Fines and forfeits</b>			
Magistrate Fines	40,000	34,500	35,000
Library Fines	500	2,300	1,000
<b>Interest on investments</b>			
Interest	500	100	100
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Cemetery	20,000	17,800	18,500
Miscellaneous	31,200	31,000	28,200
Auto Impounds	5,000	3,000	5,000
Auction-Sale of Obsolete Items	15,000	1,500	2,500
<b>Total General Fund</b>	<b>\$ 7,168,341</b>	<b>\$ 7,539,846</b>	<b>\$ 7,661,152</b>

\* 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 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$ 216,500	\$ 826,888
<b>Total General Fund</b>	\$	\$	\$ 216,500	\$ 826,888
<b>Special revenue funds</b>				
Grants	\$	\$	\$ 145,000	\$
Public Works - Streets (HURF)				434,284
Parks				470,973
<b>Total special revenue funds</b>	\$	\$	\$ 145,000	\$ 905,257
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Capital projects funds</b>				
Revenue - Bonds & Other Debts	\$ 545,000	\$	\$	\$
Capital Projects Fund			1,285,203	
<b>Total capital projects funds</b>	\$ 545,000	\$	\$ 1,285,203	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Solid Waste Fund	\$	\$	\$ 85,442	\$
<b>Total enterprise funds</b>	\$	\$	\$ 85,442	\$
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 545,000	\$	\$ 1,732,145	\$ 1,732,145

**Town of Pinetop-Lakeside  
Expenditures/expenses by fund  
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
<b>General Fund</b>				
Town Council	\$ 59,525	\$	\$ 60,550	\$ 58,175
Town Manager	173,353		178,970	299,200
Town Clerk	164,347		164,750	141,300
Finance	450,995		441,870	442,730
Community Development	143,165		183,990	278,800
Magistrate	84,550		82,405	84,675
Police	2,296,850		2,192,650	2,832,575
General Services	903,090		556,120	1,963,179
Library	301,200		268,940	335,800
Community Services	141,350		138,240	204,150
Facilities	1,171,936		1,240,490	1,439,425
Fleet Maintenance	304,842		332,915	366,500
<b>Total General Fund</b>	<b>\$ 6,195,203</b>	<b>\$</b>	<b>\$ 5,841,890</b>	<b>\$ 8,446,509</b>
<b>Special revenue funds</b>				
Public Works Streets- (HURF)	\$ 1,962,694	\$	\$ 1,106,963	\$ 1,968,601
Grants	4,547,500		135,000	7,753,482
Advertising & Promotion	374,785		303,600	396,400
Parks	510,374		385,350	521,150
Development Impact Fees	65,000			20,500
Acquisition & Development				10,000
<b>Total special revenue funds</b>	<b>\$ 7,460,353</b>	<b>\$</b>	<b>\$ 1,930,913</b>	<b>\$ 10,670,133</b>
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>				
Capital Projects	\$ 9,482,806	\$	\$ 8,250,000	\$ 4,530,203
<b>Total capital projects funds</b>	<b>\$ 9,482,806</b>	<b>\$</b>	<b>\$ 8,250,000</b>	<b>\$ 4,530,203</b>
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Solid Waste	\$ 289,863	\$	\$ 214,500	\$ 265,442
<b>Total enterprise funds</b>	<b>\$ 289,863</b>	<b>\$</b>	<b>\$ 214,500</b>	<b>\$ 265,442</b>
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 23,428,225</b>	<b>\$</b>	<b>\$ 16,237,303</b>	<b>\$ 23,912,287</b>

\* 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 2023**

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	53	\$ 3,422,350	\$ 364,011	\$ 749,186	\$ 456,228	\$ 4,991,775
<b>Special revenue funds</b>						
Public Works Streets (HURF)	10	\$ 498,000	\$ 65,196	\$ 161,349	\$ 45,805	\$ 770,350
Advertising & Promo	2	121,500	12,177	16,558	10,165	160,400
<b>Total special revenue funds</b>	12	\$ 619,500	\$ 77,373	\$ 177,907	\$ 55,970	\$ 930,750
Debt service funds		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
Capital projects funds		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
Permanent funds		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
Enterprise funds						
Solid Waste	2	\$ 101,200	\$ 12,104	\$ 35,737	\$ 16,659	\$ 165,700
<b>Total enterprise funds</b>	2	\$ 101,200	\$ 12,104	\$ 35,737	\$ 16,659	\$ 165,700
Internal service funds		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	67	\$ 4,143,050	\$ 453,488	\$ 962,830	\$ 528,857	\$ 6,088,225