

**TOWN OF PINETOP-LAKESIDE**

**RESOLUTION NO. 17-1426**

**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 THE FISCAL YEAR ENDING JUNE 30, 2018.**

**WHEREAS**, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the Town Council did, on 6<sup>th</sup> of July, 2017, 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

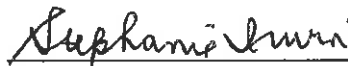
**WHEREAS**, in accordance with said chapter of said title, and following due public notice, the Town Council met on July 6, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

**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 20, 2017, 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 2017-2018.

**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 20<sup>th</sup> day of July, 2017.

**TOWN OF PINETOP-LAKESIDE**



Stephanie Irwin  
Mayor

**ATTEST:**



Remilie S. Miller, MMC  
Town Clerk



**APPROVED AS TO FORM:**



William J. Sims, III  
Town Attorney

**OFFICIAL BUDGET FORMS**

**TOWN OF PINETOP-LAKESIDE, AZ**



**FISCAL YEAR 2018 BUDGET**

The budget may be reviewed at the  
Town's website [www.pinetoplakeside.com](http://www.pinetoplakeside.com)

Town of Pinetop-Lakeside Office  
958 N. Woodland Road, Lakeside, AZ 85929

**TOWN OF PINETOP-LAKESIDE**

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**TOWN OF PINETOP-LAKESIDE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

Fiscal Year	FUND	FUNDS										Total All Funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds					
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	4,696,075	1,954,300	0	1,871,412	0	0	0	0	0	0	0	8,521,787
2017	Actual Expenditures/Expenses**	4,381,240	1,658,729	0	1,871,412	0	0	0	0	0	0	0	7,911,381
2018	Fund Balance/Net Position at July 1***	1,063,000	848,500										1,911,500
2018	Primary Property Tax Levy	0											0
2018	Secondary Property Tax Levy												0
2018	Estimated Revenues Other than Property Taxes	4,912,570	4,338,739	0	0	0	0	0	0	0	0	0	9,251,309
2018	Other Financing Sources	0	0	0	1,600,000	0	0	0	0	0	0	0	1,600,000
2018	Other Financing (Uses)	0	0	0	0	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	50,000	478,290	0	900,777	0	0	0	0	0	0	0	1,429,067
2018	Interfund Transfers (Out)	(663,570)	(755,497)	0	0	0	0	0	0	0	0	0	(1,429,067)
2018	Reduction for Amounts Not Available:												
	LESS: Amounts for Future Debt Retirement:												0
2018	Total Financial Resources Available	5,362,000	4,900,032	0	2,500,777	0	0	0	0	0	0	0	12,762,809
2018	Budgeted Expenditures/Expenses	5,047,165	4,604,461	0	2,500,777	0	0	0	0	0	0	0	12,152,403

**EXPENDITURE LIMITATION COMPARISON**

	2017	2018
1. Budgeted expenditures/expenses	\$ 8,521,787	\$ 12,152,403
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	8,521,787	12,152,403
4. Less: estimated exclusions		6,267,431
5. Amount subject to the expenditure limitation	\$ 8,521,787	\$ 5,884,972
6. EEC expenditure limitation		\$ 6,002,455

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 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local City Sales Tax	\$ 3,202,676	\$ 3,041,751	\$ 3,046,000
Franchise Taxes	47,525	52,375	127,775
State Sales Tax & VLT Tax	409,651	390,813	683,387
State Income Tax	532,457	532,457	542,198
<b>Licenses and permits</b>			
Planning & Zoning Fees	3,315	9,221	5,000
Business Licenses	21,811	20,534	21,500
Building & Sign Permits	74,957	87,002	92,950
Right of Way Permits	113	100	100
<b>Intergovernmental</b>			
911 Dispatch Services	83,740	70,740	40,660
Grant Administration	5,598		
<b>Charges for services</b>			
Lease Income	17,445		
Parks & Recreation Programs	18,862	13,500	13,800
<b>Fines and forfeits</b>			
Magistrate Fines	51,788	45,908	70,200
Library Fines	8,578	7,659	8,100
<b>Interest on investments</b>			
Interest	1,115	402	800
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
Parks & Recreation Donations	640	27,000	100,650
<b>Miscellaneous</b>			
Cemetery	10,039	21,127	10,000
Miscellaneous	14,537	10,835	94,450
Auto Impounds	17,439	14,974	30,000
Auction-Sale of police vehicles			25,000
<b>Total General Fund</b>	<b>\$ 4,522,286</b>	<b>\$ 4,346,398</b>	<b>\$ 4,912,570</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 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
GENERAL FUND	\$	\$	\$ 50,000	\$ (663,570)
<b>Total General Fund</b>	\$	\$	\$ 50,000	\$ (663,570)
<b>SPECIAL REVENUE FUNDS</b>				
Development Impact Fees	\$	\$	\$	\$ (122,709)
Advertising & Promotion				(50,000)
Grants			478,290	
Public Works Streets (HURF)				(341,788)
Parks				(251,000)
<b>Total Special Revenue Funds</b>	\$	\$	\$ 478,290	\$ (765,497)
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects	\$ 1,600,000	\$	\$ 900,777	\$
<b>Total Capital Projects Funds</b>	\$ 1,600,000	\$	\$ 900,777	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 1,600,000	\$	\$ 1,429,067	\$ (1,429,067)

**TOWN OF PINETOP-LAKESIDE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
<b>GENERAL FUND</b>				
Town Council	\$ 35,610	\$	\$ 42,594	\$ 54,965
Town Manager	139,906		124,561	138,895
Town Clerk	252,250		183,083	203,460
Finance	214,026		238,999	212,945
Community Development	196,234		93,528	112,795
Magistrate	64,653		64,653	64,655
Police	2,204,677		2,014,889	2,268,020
General Services	819,184		844,272	808,640
Library	247,940		228,483	253,350
Community Services	121,315		121,398	135,720
Facilities	400,280		424,780	793,720
<b>Total General Fund</b>	<b>\$ 4,696,075</b>	<b>\$</b>	<b>\$ 4,381,240</b>	<b>\$ 5,047,165</b>
<b>SPECIAL REVENUE FUNDS</b>				
Pub Works Streets (HURF)	\$ 811,277	\$	\$ 744,044	\$ 894,905
VLT Fund	342,070		275,250	
Grants	260,000		210,000	3,161,590
Advertising & Promotion	170,900		168,400	221,000
Parks	246,053		191,053	236,010
Development Impact Fees	\$ 124,000	\$	\$ 69,982	\$ 90,956
<b>Total Special Revenue Funds</b>	<b>\$ 1,954,300</b>	<b>\$</b>	<b>\$ 1,658,729</b>	<b>\$ 4,604,461</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	1,871,412		1,871,412	2,500,777
<b>Total Capital Projects Funds</b>	<b>\$ 1,871,412</b>	<b>\$</b>	<b>\$ 1,871,412</b>	<b>\$ 2,500,777</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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>\$ 8,521,787</b>	<b>\$</b>	<b>\$ 7,911,381</b>	<b>\$ 12,152,403</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**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2018**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>Town Council</b>				
General Fund	\$ 41,410	\$	\$	\$ 54,965
<b>Department Total</b>	<b>\$ 41,410</b>	<b>\$</b>	<b>\$</b>	<b>\$ 54,965</b>
<b>List Department:</b>				
<b>Town Manager</b>				
General Fund	\$ 139,906	\$	\$	\$ 138,895
<b>Department Total</b>	<b>\$ 139,906</b>	<b>\$</b>	<b>\$</b>	<b>\$ 138,895</b>
<b>List Department:</b>				
<b>Town Clerk</b>				
General Fund	\$ 257,989	\$	\$	\$ 203,460
<b>Department Total</b>	<b>\$ 257,989</b>	<b>\$</b>	<b>\$</b>	<b>\$ 203,460</b>
<b>List Department:</b>				
<b>Finance</b>				
General Fund	\$ 214,026	\$	\$	\$ 212,945
<b>Department Total</b>	<b>\$ 214,026</b>	<b>\$</b>	<b>\$</b>	<b>\$ 212,945</b>
<b>List Department:</b>				
<b>Community Development</b>				
General Fund	\$ 196,234	\$	\$	\$ 112,795
<b>Department Total</b>	<b>\$ 196,234</b>	<b>\$</b>	<b>\$</b>	<b>\$ 112,795</b>
<b>List Department:</b>				
<b>Magistrate Court</b>				
General Fund	\$ 64,653	\$	\$	\$ 64,655
<b>Department Total</b>	<b>\$ 64,653</b>	<b>\$</b>	<b>\$</b>	<b>\$ 64,655</b>
<b>List Department:</b>				
<b>Police Department</b>				
General Fund	\$ 2,496,907	\$	\$	\$ 2,268,020
<b>Department Total</b>	<b>\$ 2,496,907</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,268,020</b>
<b>List Department:</b>				
<b>General Services</b>				
General Fund	\$ 819,184	\$	\$	\$ 1,472,210
<b>Department Total</b>	<b>\$ 819,184</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,472,210</b>
<b>List Department:</b>				
<b>Library</b>				
General Fund	\$ 268,940	\$	\$	\$ 253,350
<b>Department Total</b>	<b>\$ 268,940</b>	<b>\$</b>	<b>\$</b>	<b>\$ 253,350</b>
<b>List Department:</b>				
<b>Community Services</b>				
General Fund	\$ 571,815	\$	\$	\$ 135,720
<b>Department Total</b>	<b>\$ 571,815</b>	<b>\$</b>	<b>\$</b>	<b>\$ 135,720</b>
<b>List Department:</b>				
<b>Facilities Mtn &amp; VLT</b>				
General Fund	\$ 430,603	\$	\$	\$ 793,720
<b>Department Total</b>	<b>\$ 430,603</b>	<b>\$</b>	<b>\$</b>	<b>\$ 793,720</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 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
<b>GENERAL FUND</b>	50.78	\$ 2,219,091	\$ 585,599	\$ 434,109	\$ 389,089	\$ 3,627,888
<b>SPECIAL REVENUE FUNDS</b>						
Pub Works Streets (HURF)	5.72	\$ 285,249	\$ 32,347	\$ 39,913	\$ 106,184	\$ 463,693
<b>Total Special Revenue Funds</b>	<b>5.72</b>	<b>\$ 285,249</b>	<b>\$ 32,347</b>	<b>\$ 39,913</b>	<b>\$ 106,184</b>	<b>\$ 463,693</b>
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	\$
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>56.50</b>	<b>\$ 2,504,340</b>	<b>\$ 617,946</b>	<b>\$ 474,022</b>	<b>\$ 495,273</b>	<b>\$ 4,091,581</b>