

**TOWN OF PINETOP-LAKESIDE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 4,521,890	\$ 4,051,780	\$	Primary:	\$ 4,406,675	\$	\$	\$	\$ 291,610	\$ 4,115,065	\$ 4,115,065
2. Special Revenue Funds	4,020,725	1,347,000	400,000	Secondary:	4,221,215			291,610		4,912,825	4,869,825
3. Debt Service Funds Available	196,325	193,691									
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	196,325	198,325									
6. Capital Projects Funds	209,745	37,400	205,027		33,200					238,227	25,540
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	\$ 8,948,685	\$ 5,634,505	\$ 605,027	\$	\$ 8,661,090	\$	\$	\$ 291,610	\$ 291,610	\$ 9,266,117	\$ 9,010,430

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2014	2015
	\$ 8,948,685	\$ 9,010,430
	8,948,685	9,010,430
	3,888,045	3,839,866
	\$ 5,060,640	\$ 5,170,564
	\$ 5,659,164	\$ 5,773,344

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 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 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local City Sales Tax	\$ 3,460,915	\$ 2,648,526	\$ 3,103,415
Franchise Taxes	45,000	40,000	45,000
State Sales Tax	370,000	371,600	366,020
State Income Tax	477,720	477,260	518,330
<b>Licenses and permits</b>			
Planning & Zoning Fees	10,600	1,200	3,500
Business Licenses	25,000	19,500	20,000
Building & Sign Permits	65,000	72,500	70,000
Right of Way Permits	100	50	100
<b>Intergovernmental</b>			
911 Dispatch Services	83,740	83,740	83,740
Grant Administration	52,000	42,000	40,000
<b>Charges for services</b>			
Lease Income	17,820	17,820	17,820
Parks & Recreation Programs	20,500	19,200	18,600
Fall Festival Parade	1,500	80	500
<b>Fines and forfeits</b>			
Magistrate Fines	65,000	48,990	45,000
Library Fines	6,200	7,465	7,000
<b>Interest on investments</b>			
Interest Income	1,005	1,350	1,350
<b>In-lieu property taxes</b>			
Auto Impounds	40,000	29,750	30,000
Group Sales	7,500		
<b>Contributions</b>			
Voluntary contributions			
Library Donations	2,200	8,370	6,000
Parks & Recreation Donations	460	1,000	800
<b>Miscellaneous</b>			
Cemetery Revenues	9,800	10,200	18,000
Miscellaneous Revenues	18,000	8,200	11,500
<b>Total General Fund</b>	<b>\$ 4,780,060</b>	<b>\$ 3,908,801</b>	<b>\$ 4,406,675</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Gasoline Taxes	\$ 436,450	\$ 490,310	\$ 486,475
Auto Lieu Taxes	198,320	217,480	222,000
Special Project Donations	457,840		
	\$ 1,092,610	\$ 707,790	\$ 708,475
<b>Other Special Revenue Funds</b>			
"Bed Tax"	\$ 120,000	\$ 130,000	\$ 130,000
Restaurant & Bar Tax	380,000	330,000	380,000
Park Use Fees	4,000	3,000	2,850
Advertising Revenues	1,300		500
	\$ 505,300	\$ 463,000	\$ 513,350
<b>Grants</b>			
ADOT Highway Grants	\$ 500,000	\$	\$ 840,550
Energy & Water Grants	150,000	26,070	
Forest Health Grants			100,000
AZ Dept of Commerce Grants	800,000	185,000	500,000
Game & Fish Heritage Grants		23,400	125,000
Library Grants			118,240
CDBG Grants	300,000		589,370
USDA/USFS Grants	75,000		99,000
Prop 202 Contributions	266,000	25,240	170,000
Law Enforcement Grants	53,140	87,110	456,700
	\$ 2,144,140	\$ 346,820	\$ 2,998,860
<b>Other Revenues</b>			
Interest	\$ 660	\$ 690	\$ 530
	\$ 660	\$ 690	\$ 530
<b>Development Impact Fees</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 3,742,710</b>	<b>\$ 1,518,300</b>	<b>\$ 4,221,215</b>
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Development Impact Fees	\$ 20,300	\$ 38,000	\$ 33,200
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ 20,300	\$ 38,000	\$ 33,200
<b>Total Capital Projects Funds</b>	<b>\$ 20,300</b>	<b>\$ 38,000</b>	<b>\$ 33,200</b>
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</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>TOTAL ALL FUNDS</b>	<b>\$ 8,543,070</b>	<b>\$ 5,465,101</b>	<b>\$ 8,661,090</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 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Transfers for Grant Matches	\$ _____	\$ _____	\$ _____	\$ 42,500
Transfers to Parks Fund	_____	_____	_____	28,130
Transfer for Mass Transit Subsidies	_____	_____	_____	70,980
Transfer to Streets Fund	_____	_____	_____	150,000
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ 291,610
<b>SPECIAL REVENUE FUNDS</b>				
Grant Matches	\$ _____	\$ _____	\$ 42,500	\$ _____
Mass Transit Subsidies	_____	_____	70,980	_____
Parks Fund	_____	_____	28,130	_____
Streets Fund	_____	_____	150,000	_____
<b>Total Special Revenue Funds</b>	\$ _____	\$ _____	\$ 291,610	\$ _____
<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 FUNDS</b>				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ _____	\$ _____	\$ 291,610	\$ 291,610

**TOWN OF PINETOP-LAKESIDE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
Town Council	\$ 47,445	\$	\$ 45,940	\$ 38,545
Town Manager	214,870		118,960	188,275
Town Clerk	181,735		137,300	123,370
Finance	276,270		269,630	302,260
Community Development	255,640		236,230	189,975
Magistrate	63,285		60,030	64,655
Legal	225,990		198,615	100,500
Contracted Services				
Police	2,137,130		1,911,020	2,051,960
Special General Funds	463,150		194,380	531,105
Library	283,175		271,075	275,670
Recreation	163,310		150,495	157,750
Public Works	63,100		57,285	63,600
Cemetery	3,000		1,425	6,000
Economic Development	64,050		41,265	11,400
Animal Control	79,740		54,365	10,000
<b>Total General Fund</b>	<b>\$ 4,521,890</b>	<b>\$</b>	<b>\$ 3,748,015</b>	<b>\$ 4,115,065</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets (HURF)	\$ 1,244,010	\$	\$ 501,550	\$ 1,258,475
Grants	2,144,140		304,090	2,998,860
Advertising & Promotion Comm	130,015		99,625	130,000
Acquisition & Development	109,300		177,307	71,000
Parks	393,260		356,605	411,490
<b>Total Special Revenue Funds</b>	<b>\$ 4,020,725</b>	<b>\$</b>	<b>\$ 1,439,177</b>	<b>\$ 4,869,825</b>
<b>DEBT SERVICE FUNDS</b>				
1999 Bonds	\$ 186,000	\$	\$ 183,366	\$
Interest	10,325		10,325	
<b>Total Debt Service Funds</b>	<b>\$ 196,325</b>	<b>\$</b>	<b>\$ 193,691</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Impact Fees - Library	\$	\$	\$	\$
Impact Fees - Parks				3,000
Impact Fees - Police				
Impact Fees - Streets	154,390		32,977	22,540
Impact Fees - Gen Govt	55,355		52,153	
<b>Total Capital Projects Funds</b>	<b>\$ 209,745</b>	<b>\$</b>	<b>\$ 85,130</b>	<b>\$ 25,540</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>\$ 8,948,685</b>	<b>\$</b>	<b>\$ 5,466,013</b>	<b>\$ 9,010,430</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 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
<b>GENERAL FUND</b>	44	\$ 1,892,126	\$ 526,360	\$ 390,239	\$ 68,975	= \$ 2,877,700
<b>SPECIAL REVENUE FUNDS</b>						
HURF Fund	6	\$ 247,170	\$ 47,581	\$ 45,207	\$ 19,992	= \$ 359,950
Parks Fund	6	185,570	35,237	34,220	9,673	264,700
<b>Total Special Revenue Funds</b>	12	\$ 432,740	\$ 82,818	\$ 79,427	\$ 29,665	= \$ 624,650
<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>TOTAL ALL FUNDS</b>	56	\$ 2,324,866	\$ 609,178	\$ 469,666	\$ 98,640	= \$ 3,502,350