



PINETOP / LAKESIDE

Celebrate the Seasons

**FISCAL YEAR 2012**  
BEGINNING JULY 1, 2011

**ANNUAL BUDGET**  
AND  
**FINANCIAL PLAN**

1360 N. Niels Hansen Ln  
Lakeside, AZ 85929-3101  
[www.ci.pinetop-lakeside.az.us](http://www.ci.pinetop-lakeside.az.us)



Annual Budget – Fiscal Year 2012  
Beginning July 1, 2011

*The mission of the Town of Pinetop-Lakeside is to make  
Pinetop-Lakeside a great place to live, work, and visit by  
providing cost-effective government and services  
to improve the lives of those it serves.*

Prepared by the Finance Department  
Under the direction of the Town Manager

L. Kelly Udall, Town Manager  
J. Kent Brooksby, CPA, Finance Director

## TABLE OF CONTENTS

### Introduction

GFOA Distinguished Budget Presentation Award	iv
Vision of the Town of Pinetop-Lakeside	vi

### Introduction and Overview

Budget Message	1
Town Strategic Management Plan	13
Strategic Management Plan "Report Card"	18
Priorities and Issues	21
Short-term Organization-Wide Factors Influencing Decisions	22

### Financial Structure, Policy & Process

Town Council	25
Town Organization Chart	26
Staff and Department Directors	28
Town Financial Organization Chart	29
Fund Descriptions and Fund Structure	30
Department/Fund Relationships	31
Basis of Budgeting	31
Town Financial Policies	35
I. Introduction	35
II. Financial Planning Policies	35
III. Revenue Policies	37
IV. Expenditure Policies	41
V. Investment Policies	42
Budget Process	
Budget Policies	49
Budget Process Summary	51
Budget Activity Plan	55

### Financial Summaries

Consolidated Financial Schedule	59
3-Year Revenue & Expense Summary - General	60
3-Year Revenue & Expense Summary - HURF	61
3-Year Revenue & Expense Summary - Debt Service	62
3-Year Revenue & Expense Summary - Capital	63
3-Year Revenue & Expense Summary - Parks	64
3-Year Revenue & Expense Summary – Impact Fees	65
Fund Balance	66
General Government Revenue by Source	67
Tax Trends Analysis	68
Long-Range Financial Plans	68

**Capital & Debt**

Capital Expenditures	71
Impact of Capital Investment on Operating Budget	72
Debt	
Net General Bonded Debt per Capita	80
Net General Long-Term Debt per Capita	81
Long-Term Debt Detail	82

**Departmental Information**

Personnel Roster	85
Town Council	88
Town Manager	90
Town Clerk	92
Finance / Treasury	95
Community Development	97
Town Attorney	99
Magistrate	101
Parks & Recreation	103
Police	107
Library	111
Public Works / Streets	113
Other Funds:	
“Special” Accounts	116
Grants Funds	117
Advertising & Promotion Committee	118
Acquisition and Development	119
Development Impact Fees	120

**Supplemental Schedules**

Miscellaneous Statistics	123
General Government Revenue by Source – 10 years	125
General Government Expenditures by Source – 10 years	126
Departmental Expenditure Summary	127
Fund Summary	127
Schedule of Revenues & Other Sources	128
Internal Controls Against Overspending	129
Official Budget Forms	130
Glossary of Terms Used	136
Index	141



GOVERNMENT FINANCE OFFICERS ASSOCIATION



*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Pinetop-Lakeside  
Arizona**

For the Fiscal Year Beginning

**July 1, 2010**



President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Pinetop-Lakeside, Arizona** for its annual budget for the fiscal year beginning **July 01, 2010**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## Vision

*“The Vision for the Town of Pinetop-Lakeside is to preserve the great and unique environmental qualities of our Town and to build on them to create a well-balanced community for ourselves and our children into the future.”*