OFFICIAL BUDGET FORMS - ADOPTED

CITY OF KINGMAN

Fiscal Year 2015

CITY OF KINGMAN
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	$ 26,870,416	$ 24,612,814	$ 8,251,591	Primary: $	$ 24,294,400	$	$	$ 1,360,186	$ (3,607,114)	$ 33,906,177	$ 26,750,808
2. Special Revenue Funds	9,539,407	5,922,633	2,305,520	Secondary:	10,298,449			660,480	(1,156,599)	13,264,449	12,387,781
3. Debt Service Funds Available	2,556,796	2,556,957	2,738,930		1,106,635			292,813	(33,440)	4,138,378	1,917,795
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	2,556,796	2,556,957	2,738,930		1,106,635			292,813	(33,440)	4,138,378	1,917,795
6. Capital Projects Funds	77,090,197	2,194,630	4,546,430		1,411,891	68,442,745	(68,442,745)			74,401,066	71,064,997
7. Permanent Funds											
8. Enterprise Funds Available	32,588,635	22,517,800	31,953,926		21,604,480			7,475,874	(9,599,604)	61,034,280	36,558,176
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	32,588,635	22,517,800	31,953,926		21,604,480			7,475,874	(9,599,604)	61,034,280	36,558,176
11. Internal Service Funds	10,407,338	9,595,951	4,807,409		4,272,119			4,930,786	(323,382)	14,010,314	10,596,901
12. TOTAL ALL FUNDS	$ 159,052,789	$ 67,400,785	$ 54,603,806	$	$ 62,987,974	$ 68,442,745	$ (68,442,745)	$ 14,720,139	$ (14,720,139)	$ 200,754,664	$ 159,276,458

EXPENDITURE LIMITATION COMPARISON	2014	2015
1. Budgeted expenditures/expenses	$ 159,052,789	$159,276,458
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	159,052,789	159,276,458
4. Less: estimated exclusions	126,209,504	132,362,207
5. Amount subject to the expenditure limitation	$ 32,843,285	$ 26,914,251
6. EEC or voter-approved alternative expenditure limitation	$ 40,914,236	$ 42,110,773

[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 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).

Resolution 4896 - May 20, 2014

SCHEDULE A

CITY OF KINGMAN
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Transaction Privilege Tax	$ 13,200,000	$ 13,458,000	$ 13,700,000
Room Tax	350,000	350,000	350,000
Restaurant & Bar Tax		104,965	
Licenses and permits			
Franchise Fees	720,000	694,104	710,000
Business Licenses	105,900	103,483	102,600
Building Permits	357,500	488,328	490,000
Intergovernmental			
State Transaction Privilege Tax	2,300,000	2,412,956	2,415,000
State Revenue Sharing	3,131,404	3,118,825	3,275,000
Charges for services			
Charges for Services	1,400,000	1,371,142	1,338,700
Fines and forfeits			
Magistrate Court	281,000	259,541	260,000
Interest on investments			
Interest Earned	65,000	51,287	50,000
In-lieu property taxes			
Auto Lieu Tax	1,310,000	1,304,931	1,300,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous Revenue	308,600	61,211	303,100
Total General Fund	$ 23,529,404	$ 23,778,773	$ 24,294,400

* 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.

SPECIAL REVENUE FUNDS			
HURF State Fuel Tax	$ 2,100,000	$ 2,236,563	$ 2,200,000
Restaurant & Bar Tax	588,000	674,585	650,000
Miscellaneous	5,500	5,000	5,000
	$ 2,693,500	$ 2,916,148	$ 2,855,000
Transit System Fund	$ 725,710	$ 616,201	$ 742,898
Grants Fund	4,585,676	1,931,285	6,659,251
Powerhouse Fund	50,000	38,154	38,000
Improvement District Repayment Fund	3,681	3,682	3,300
	$ 5,365,067	$ 2,589,322	$ 7,443,449
Total Special Revenue Funds	$ 8,058,567	$ 5,505,470	$ 10,298,449

* 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.

DEBT SERVICE FUNDS			
Municipal Property Corp	$	$	$
Improvement District Debt Funds	1,104,589	1,129,188	1,106,635
	$ 1,104,589	$ 1,129,188	$ 1,106,635
Total Debt Service Funds	$ 1,104,589	$ 1,129,188	$ 1,106,635

CITY OF KINGMAN
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
CAPITAL PROJECTS FUNDS			
Capital Projects	$ 5,893,457	$ 1,576,057	$ 682,400
Flood Control	801,384	3,000	729,491
	$ 6,694,841	$ 1,579,057	$ 1,411,891
Total Capital Projects Funds	$ 6,694,841	$ 1,579,057	$ 1,411,891

* 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.

ENTERPRISE FUNDS			
Water Operating	$ 7,004,996	$ 6,987,790	$ 6,966,490
Water Capital Renewal	841,000	849,095	846,000
Water Projects	984,000	448,279	1,125,350
Colorado River Water	640,200	701,800	1,205,000
	$ 9,470,196	$ 8,986,964	$ 10,142,840
Wastewater Operating	$ 7,892,000	$ 8,096,063	$ 8,075,500
Wastewater Projects		31,444	25,000
	$ 7,892,000	$ 8,127,507	$ 8,100,500
Sanitation	$ 3,332,000	$ 3,368,496	$ 3,361,140
	$ 3,332,000	$ 3,368,496	$ 3,361,140
Total Enterprise Funds	$ 20,694,196	$ 20,482,967	$ 21,604,480

* 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.

INTERNAL SERVICE FUNDS			
Fleet Services	$ 1,500	$ 1,000	$ 1,000
Facilities Maintenance	3,000	3,000	3,000
Information Technology	1,500	400	400
Insurance Services	7,000	7,200	7,000
	$ 13,000	$ 11,600	$ 11,400
Benefits Reserve	$ 4,263,655	$ 4,167,000	$ 4,114,827
911 Dispatch Center	145,892	145,892	145,892
	$ 4,409,547	$ 4,312,892	$ 4,260,719
Total Internal Service Funds	$ 4,422,547	$ 4,324,492	$ 4,272,119
TOTAL ALL FUNDS	$ 64,504,144	$ 56,799,947	$ 62,987,974

* 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.

CITY OF KINGMAN
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015 SOURCES	OTHER FINANCING 2015 <USES>	INTERFUND TRANSFERS 2015 IN	INTERFUND TRANSFERS 2015 <OUT>
GENERAL FUND				
General Fund	$	$	$ 1,360,186	$ (3,607,114)
Total General Fund	$	$	$ 1,360,186	$ (3,607,114)
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$	$	$ 224,513	$ (769,681)
Grants Fund			135,967	(285,100)
Transit System			200,000	(69,418)
Improvement Dist Repayment Fund				(25,000)
Powerhouse			100,000	(7,400)
Total Special Revenue Funds	$	$	$ 660,480	$ (1,156,599)
DEBT SERVICE FUNDS				
Municipal Property corp	$	$	$ 267,813	$
Imp District Debt Funds			25,000	(33,440)
Total Debt Service Funds	$	$	$ 292,813	$ (33,440)
CAPITAL PROJECTS FUNDS				
Capital Projects Construction	$	$	$	$
Kingman Crossing TI Construction	19,207,000	(19,207,000)		
Flood Control				
Rancho Santa Fe Parkway IT Const	49,235,745	(49,235,745)		
Total Capital Projects Funds	$ 68,442,745	$ (68,442,745)	$	$
ENTERPRISE FUNDS				
Water Operating	$	$	$ 840,482	$ (2,361,403)
Water Capital Renewal			1,000,000	
Water Project Fund				
Colorado River Water				
Wastewater Operating				(6,396,763)
Wastewater Project Fund			5,635,392	
Sanitation				(841,438)
Total Enterprise Funds	$	$	$ 7,475,874	$ (9,599,604)
INTERNAL SERVICE FUNDS				
Fleet Services	$	$	$ 1,290,323	$ (40,344)
Facilities Maintenance			682,600	(2,150)
Information Technology			1,269,952	(11,474)
Insurance Services			605,000	
Benefits Reserve				
911 Dispatch Center			1,082,911	(269,414)
Total Internal Service Funds	$	$	$ 4,930,786	$ (323,382)
TOTAL ALL FUNDS	$ 68,442,745	$ (68,442,745)	$ 14,720,139	$ (14,720,139)

Resolution 4896 - May 20, 2014

SCHEDULE D

CITY OF KINGMAN
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
GENERAL FUND				
Office of the Mayor/Council	$ 170,512	$	$ 160,224	$ 203,966
City Attorney	688,877		686,305	698,425
Magistrate	1,388,198		1,365,646	1,392,165
City Manager	237,333		163,954	225,169
TDC	776,900		316,462	1,072,510
EDMC	25,000		23,123	25,000
City Clerk	283,021		235,744	306,856
Human Resources	605,617		575,441	507,411
Risk Management				137,592
Police	7,550,192		7,409,697	7,778,743
Fire	5,533,153	24,850	5,304,497	5,684,792
Finance	830,108		733,514	872,528
Development Services	1,162,281		1,097,269	1,116,827
Parks, Rec, Pools, Golf	4,118,437		3,921,471	3,924,633
Cash Transfers-Contingency	3,621,467	(145,530)	2,619,467	2,804,191
Total General Fund	$ 26,991,096	$ (120,680)	$ 24,612,814	$ 26,750,808
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$ 3,577,838	$	$ 2,955,853	$ 3,879,819
Transit System Fund	927,273		918,311	950,034
Grants Fund	4,894,446		1,907,643	7,391,728
Improvement Dist Repayment				25,000
Powerhouse Fund	139,850		140,826	141,200
Total Special Revenue Funds	$ 9,539,407	$	$ 5,922,633	$ 12,387,781
DEBT SERVICE FUNDS				
Municipal Prop Corp Debt	$ 917,243	$	$ 917,243	$ 269,063
Improvement District Debt	1,639,553		1,639,714	1,648,732
Total Debt Service Funds	$ 2,556,796	$	$ 2,556,957	$ 1,917,795
CAPITAL PROJECTS FUNDS				
Small Imp Dist Const	$ 400,000	$	$	$ 350,000
Capital Projects Fund	75,269,517	120,680	1,666,894	69,514,997
Flood Control Const	1,300,000		527,736	1,200,000
Total Capital Projects Funds	$ 76,969,517	$ 120,680	$ 2,194,630	$ 71,064,997
ENTERPRISE FUNDS				
Water Operating	$ 9,336,347	$	$ 8,383,748	$ 9,233,313
Water Capital Renewal	2,689,000		371,667	4,404,000
Water Projects fund	3,200,000			3,367,500
Colorado River Water	500,000			500,000
Wastewater Operating	7,115,960		6,453,244	9,028,323
Wastewater Projects Fund	5,822,735		3,788,453	6,641,892
Sanitation	3,924,593		3,520,688	3,383,148
Total Enterprise Funds	$ 32,588,635	$	$ 22,517,800	$ 36,558,176
INTERNAL SERVICE FUNDS				
Fleet Services	$ 1,321,292	$	$ 1,247,821	$ 1,367,028
Facilities Maintenance Services	923,587		798,055	825,421
Information Technology	1,245,413		1,100,965	1,229,613
Insurance Services	590,000		424,717	1,010,000
Benefits Reserve	5,034,290		4,837,839	4,782,500
911 Dispatch Center	1,292,756		1,186,554	1,382,339
Total Internal Service Funds	$ 10,407,338	$	$ 9,595,951	$ 10,596,901
TOTAL ALL FUNDS	$ 159,052,789	$	$ 67,400,785	$ 159,276,458

* 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.

CITY OF KINGMAN
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL				
Office of the Mayor/Council	$ 170,512	$	$ 160,224	$ 203,966
City Attorney	688,877		686,305	698,425
Magistrate	1,388,198		1,365,646	1,392,165
City Manager	237,333		163,954	225,169
TDC	776,900		316,462	1,072,510
EDMC	25,000		23,123	25,000
City Clerk	283,021		235,744	306,856
Human Resources	605,617		575,441	507,411
Risk Management				137,592
Police	7,550,192		7,409,697	7,778,743
Fire	5,533,153	24,850	5,304,497	5,684,792
Finance	830,108		733,514	872,528
Development Services	1,162,281		1,097,269	1,116,827
Parks, Rec, Pools, Golf	4,118,437		3,921,471	3,924,633
Cash Transfers-Contingency	3,621,467	(145,530)	2,619,467	2,804,191
Department Total	$ 26,991,096	$ (120,680)	$ 24,612,814	$ 26,750,808
SPECIAL REVENUE				
Public Works Administration	$ 327,922	$	$ 305,440	$ 310,374
Street	3,249,916		2,650,413	3,569,445
Transit Admin	169,929		160,925	166,041
Transit Operations	757,344		757,386	783,993
Grants Fund	4,894,446		1,907,643	7,391,728
Improvement Dist Repayment				25,000
Powerhouse Fund	139,850		140,826	141,200
Department Total	$ 9,539,407	$	$ 5,922,633	$ 12,387,781
DEBT SERVICE				
Municipal Prop Corp Debt	$ 917,243	$	$ 917,243	$ 269,063
Valle Del Sole/Golden Gate ID			161	
East Golden Gate ID	381,453		381,453	384,738
Airway RR Crossing ID	815,768		815,768	820,425
Wallapai-Marlene ID	10,768		10,768	10,961
Kingman Airport/Banks Airport	431,564		431,564	432,608
Department Total	$ 2,556,796	$	$ 2,556,957	$ 1,917,795
CAPITAL PROJECTS				
Small Imp Dist Const	$ 400,000	$	$	$ 350,000
Capital Projects Fund	6,766,772	120,680	1,666,894	1,012,252
Kingman Crossing TI Const	19,207,000			19,207,000
Rancho Santa Fe Parkway TI	49,295,745			49,295,745
Flood Control	1,300,000		527,736	1,200,000
Department Total	$ 76,969,517	$ 120,680	$ 2,194,630	$ 71,064,997
ENTERPRISE	$	$	$	$
Water Operating	6,881,259		6,036,273	6,656,652
Water Capital Renewal	2,689,000		371,667	4,404,000
Billing Services	983,316		969,714	998,298
Engineering	1,471,772		1,377,761	1,578,363
Water Projects Fund	3,200,000			3,367,500
Colorado River Water	500,000			500,000
Wastewater Operating	7,115,960		6,453,244	9,028,323
Wastewater Projects Fund	5,822,735		3,788,453	6,641,892
Sanitation	3,924,593		3,520,688	3,383,148
Department Total	$ 32,588,635	$	$ 22,517,800	$ 36,558,176
INTERNAL SERVICES				
Fleet Services	$ 1,321,292	$	$ 1,247,821	$ 1,367,028
Facilities Maintenance Services	923,587		798,055	825,421
Information Technology	1,245,413		1,100,965	1,229,613
Insurance Services	590,000		424,717	1,010,000
Benefits Reserve	5,034,290		4,837,839	4,782,500
911 Dispatch Center	1,292,756		1,186,554	1,382,339
Department Total	$ 10,407,338	$	$ 9,595,951	$ 10,596,901

* 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.

CITY OF KINGMAN
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
GENERAL FUND	201	$ 9,648,702	$ 2,283,279	$ 2,328,120	$ 802,168	= $ 15,062,269
SPECIAL REVENUE FUNDS						
HURF	14	$ 680,539	$ 82,103	$ 171,797	$ 76,416	= $ 1,010,855
TRANSIT	11	377,251	48,081	96,704	44,850	566,886
Total Special Revenue Funds	25	$ 1,057,790	$ 130,184	$ 268,501	$ 121,266	= $ 1,577,741
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
INTERNAL SERVICES FUNDS						
FLEET	7	$ 313,773	$ 36,875	$ 98,980	$ 35,132	= $ 484,760
FACILITIES MAINTENANCE	5	160,194	19,452	56,498	18,327	254,471
INFORMATION TECHNOLOGY	7	405,632	47,227	87,019	31,901	571,779
911 DISPATCH SERVICES	16	628,945	82,705	200,077	54,228	965,955
Total Permanent Funds	35	$ 1,508,544	$ 186,259	$ 442,574	$ 139,588	= $ 2,276,965
ENTERPRISE FUNDS						
WATER	43	$ 2,096,105	$ 251,413	$ 495,951	$ 191,317	= $ 3,034,786
WASTEWATER	11	576,975	73,948	141,338	65,674	857,935
SANITATION	17	632,200	78,656	228,419	85,783	1,025,058
Total Enterprise Funds	71	$ 3,305,280	$ 404,017	$ 865,708	$ 342,774	= $ 4,917,779
TOTAL ALL FUNDS	332	$ 15,520,316	$ 3,003,739	$ 3,904,903	$ 1,405,796	= $ 23,834,754