OFFICAL BUDGET FORMS - TENTATIVE

CITY OF KINGMAN

Fiscal Year 2014

CITY OF KINGMAN
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES ** 2013	FUND BALANCE/ NET ASSETS*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 25,740,010	$ 23,377,849	$ 6,917,010	Primary: $	$ 23,529,404	$	$	$ 1,576,366	$ (4,332,054)	$ 32,022,780	$ 26,991,096
2. Special Revenue Funds	10,195,917	6,106,928	1,658,807	Secondary:	8,058,567			604,303	(1,071,807)	$ 10,321,677	9,539,407
3. Debt Service Funds Available	2,356,314	2,355,080	3,225,683		1,104,589			915,994	(33,440)	5,246,266	2,556,796
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	2,356,314	2,355,080	3,225,683		1,104,589			915,994	(33,440)	5,246,266	2,556,796
6. Capital Projects Funds	79,627,932	2,635,730	2,253,017		6,694,841	67,285,588	(67,285,588)	1,741,772	(1,467,157)	77,975,218	76,969,517
7. Permanent Funds											
8. Enterprise Funds Available	34,764,345	25,925,246	27,040,636		20,694,196			6,028,171	(7,968,189)	53,763,003	33,881,391
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	34,764,345	25,925,246	27,040,636		20,694,196			6,028,171	(7,968,189)	53,763,003	33,881,391
11. Internal Service Funds	11,965,579	9,173,367	4,903,852		4,422,547			4,735,474	(729,433)	14,061,873	10,407,338
TOTAL ALL FUNDS	$ 163,356,651	$ 68,396,289	$ 45,999,005	$	$ 64,504,144	$ 67,285,588	$ (67,285,588)	$ 15,602,080	$ (15,602,080)	$ 193,390,817	$ 159,052,789

EXPENDITURE LIMITATION COMPARISON	2013	2014
1. Budgeted expenditures/expenses	$ 163,356,651	$ 159,052,789
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	163,356,651	159,052,789
4. Less: estimated exclusions	133,225,172	126,209,504
5. Amount subject to the expenditure limitation	$ 30,131,479	$ 32,843,285
6. EEC or voter-approved alternative expenditure limitation	$ 39,799,541	$ 40,914,236

☑ 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 Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

SCHEDULE A

CITY OF KINGMAN
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Transaction Privilege Tax	$ 10,568,500	$ 10,690,995	$ 13,200,000
Room Tax	360,000	354,419	350,000
Restaurant & Bar Tax	600,000	588,000	
Licenses and permits			
Franchise Fees	735,000	720,734	720,000
Business Licenses	103,500	106,097	105,900
Building Permits	287,500	375,528	357,500
Intergovernmental			
State Transaction Privilege Tax	2,300,000	2,300,000	2,300,000
State Revenue Sharing	2,860,000	2,867,088	3,131,404
Charges for services			
Charges for Services	1,478,500	1,487,888	1,400,000
Fines and forfeits			
Magistrate Court	290,000	280,804	281,000
Interest on investments			
Interest Earned	85,000	64,391	65,000
In-lieu property taxes			
Auto Lieu Tax	1,340,000	1,310,000	1,310,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous Revenue	310,000	433,547	308,600
Total General Fund	$ 21,318,000	$ 21,579,491	$ 23,529,404
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State Fuel Tax	$ 1,985,981	$ 2,077,031	$ 2,100,000
Restaurant & Bar Tax	600,000	588,000	588,000
Miscellaneous	5,000	5,500	5,500
Total Highway User Revenue Fund	$ 2,590,981	$ 2,670,531	$ 2,693,500
Transit System Fund	$ 927,468	$ 717,508	$ 725,710
Grants Fund	5,800,597	2,329,188	4,585,676
Powerhouse Fund	50,000	50,612	50,000
Improvement District Repayment Fund	4,044	4,079	3,681
	$ 6,782,109	$ 3,101,387	$ 5,365,067
Total Special Revenue Funds	$ 9,373,090	$ 5,771,918	$ 8,058,567

* 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.

SCHEDULE C

CITY OF KINGMAN
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
Municipal Property Corp	$	$ 500	$
Help Loan			
Improvement District Debt Funds	1,119,525	1,162,358	1,104,589
	$ 1,119,525	$ 1,162,858	$ 1,104,589
Total Debt Service Funds	$ 1,119,525	$ 1,162,858	$ 1,104,589
CAPITAL PROJECTS FUNDS			
Small ID Construction	$	$ 52,200	$
Capital Projects	5,135,000	707,519	5,893,457
Airway Underpass Construction		100	
Bank Street Construction			
Kingman Crossing TI Construction			
KAT & Banks Airport Add ID Construction		185	
Flood Control	512,393	804,279	801,384
Rancho Santa Fe Parkway TI Construction			
	$ 5,647,393	$ 1,564,283	$ 6,694,841
Total Capital Projects Funds	$ 5,647,393	$ 1,564,283	$ 6,694,841
ENTERPRISE FUNDS			
Water Operating	$ 7,414,250	$ 7,443,967	$ 7,004,996
Water Capital Renewal	843,000	842,631	841,000
Water Expansion	1,101,971	301,315	984,000
Colorado River Water	518,000	109,558	640,200
	$ 9,877,221	$ 8,697,471	$ 9,470,196
Wastewater Operating	$ 7,321,380	$ 7,201,560	$ 7,892,000
Wastewater Expansion	163,431	246,626	
	$ 7,484,811	$ 7,448,186	$ 7,892,000
Sanitation	$ 3,333,000	$ 3,339,616	$ 3,332,000
	$ 3,333,000	$ 3,339,616	$ 3,332,000
Total Enterprise Funds	$ 20,695,032	$ 19,485,273	$ 20,694,196
INTERNAL SERVICE FUNDS			
Fleet Services	$ 2,000	$ 1,600	$ 1,500
Facilities Maintenance	3,000	3,000	3,000
Information Technology	4,000	1,500	1,500
Insurance Services	10,000	7,000	7,000
Benefits Reserve	4,167,982	4,063,000	4,263,655
911 Dispatch Center	$ 205,892	145,892	$ 145,892
Total Internal Service Funds	$ 4,392,874	$ 4,221,992	$ 4,422,547
TOTAL ALL FUNDS	$ 62,545,914	$ 53,785,815	$ 64,504,144

* 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.

SCHEDULE C

CITY OF KINGMAN
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014 SOURCES	OTHER FINANCING 2014 <USES>	INTERFUND TRANSFERS 2014 IN	INTERFUND TRANSFERS 2014 <OUT>
GENERAL FUND				
General Fund	$	$	$ 1,576,366	$ (4,332,054)
Total General Fund	$	$	$ 1,576,366	$ (4,332,054)
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$	$	$ 265,033	$ (541,821)
Grants Fund			27,947	(456,120)
Transit System			211,323	(66,466)
Improvement Dist Repayment Fund				
Powerhouse			100,000	(7,400)
Total Special Revenue Funds	$	$	$ 604,303	$ (1,071,807)
DEBT SERVICE FUNDS				
General Obligation Debt	$	$	$	$
Municipal Property Corp			915,994	
Help Loan				
Imp District Debt Funds				(33,440)
Total Debt Service Funds	$	$	$ 915,994	$ (33,440)
CAPITAL PROJECTS FUNDS				
Small ID Construction Fund	$	$	$	$
Capital Projects Construction			524,615	(1,217,157)
KAT & Banks ID Construction				
Kingman Crosssing TI Construction	18,049,843	(18,049,843)	1,157,157	
Flood Control				(250,000)
Rancho Santa Fe Parkway TI Const	49,235,745	(49,235,745)	60,000	
Total Capital Projects Funds	$ 67,285,588	$ (67,285,588)	$ 1,741,772	$ (1,467,157)
ENTERPRISE FUNDS				
Water Operating	$	$	$ 776,153	$ (2,694,872)
Water Capital Renewal			1,500,000	
Water Expansion				
Colorado River Water				
Wastewater Operating			17,283	(4,499,629)
Wastewater Expansion			3,708,513	
Sanitation			26,222	(773,688)
Total Enterprise Funds	$	$	$ 6,028,171	$ (7,968,189)
INTERNAL SERVICE FUNDS				
Fleet Services	$	$	$ 1,240,203	$ (39,470)
Facilities Maintenance Services			689,155	(2,048)
Information Technology			1,102,710	(11,385)
Insurance Services			605,000	
Benefits Reserve				(451,790)
911 Dispatch Center			1,098,406	(224,740)
Total Internal Service Funds	$	$	$ 4,735,474	$ (729,433)
TOTAL ALL FUNDS	$ 67,285,588	$ (67,285,588)	$ 15,602,080	$ (15,602,080)

SCHEDULE D

CITY OF KINGMAN
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Office of the Mayor/Council	$ 124,067	$	$ 114,433	$ 170,512
City Attorney	610,743		623,289	688,877
Magistrate	1,382,369		1,372,999	1,388,198
City Manager	223,892		226,511	237,333
TDC	870,900		275,276	776,900
EDMC	25,000		18,500	25,000
City Clerk	271,649		266,139	283,021
Human Resources	558,606		579,004	605,617
Police	7,369,663		7,148,070	7,550,192
Fire	5,350,506		5,180,476	5,533,153
Finance	827,328		814,810	830,108
Development Services	1,205,561		1,062,509	1,162,281
Parks, Rec, Pools, Golf	3,889,229		3,719,766	4,118,437
Cash Transfers-Contingency	3,030,497		1,976,067	3,621,467
Total General Fund	$ 25,740,010	$	$ 23,377,849	$ 26,991,096
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$ 2,918,341	$	$ 2,739,675	$ 3,577,838
Transit System Fund	1,068,117		896,629	927,273
Grants Fund	6,069,559		2,331,411	4,894,446
Improvement Dist Repayment				
Powerhouse Fund	139,900		139,213	139,850
Total Special Revenue Funds	$ 10,195,917	$	$ 6,106,928	$ 9,539,407
DEBT SERVICE FUNDS				
Municipal Prop Corp Debt	715,069		713,819	917,243
Help Loan	3,065		3,081	
Improvement District Debt	1,638,180		1,638,180	1,639,553
Total Debt Service Funds	$ 2,356,314	$	$ 2,355,080	$ 2,556,796
CAPITAL PROJECTS FUNDS				
Small Imp Dist Const	$ 350,000	$	$	$ 400,000
KAT/BanksID Const	490,222		489,357	
Capital Projects Fund	77,237,710		1,043,659	75,269,517
Airway Underpass	500,000		215,866	
Flood Control Const	1,050,000		886,848	1,300,000
Total Capital Projects Funds	$ 79,627,932	$	$ 2,635,730	$ 76,969,517
ENTERPRISE FUNDS				
Water Operating	$ 7,509,937	$	$ 6,895,484	$ 9,336,347
Water Capital Renewal	840,000		514,000	2,689,000
Water Expansion	3,242,971			3,200,000
Colorado River Water	500,000			500,000
Wastewater Operating	7,521,959		6,622,561	7,115,960
Wastewater Expansion	10,253,820		7,356,369	5,822,735
Sanitation	3,602,212		3,358,921	3,924,593
Total Enterprise Funds	$ 34,764,345	$	$ 25,925,246	$ 33,881,391
INTERNAL SERVICE FUNDS				
Fleet Services	$ 1,241,089	$	$ 1,211,577	$ 1,321,292
Facilities Maintenance Services	723,658		650,282	923,587
Information Technology	1,254,886		1,150,693	1,245,413
Insurance Services	730,000		545,000	590,000
Benefits Reserve	6,722,500		4,437,904	5,034,290
911 Dispatch Center	1,293,446		1,177,911	1,292,756
Total Internal Service Funds	$ 11,965,579	$	$ 9,173,367	$ 10,407,338
TOTAL ALL FUNDS	$ 163,356,651	$	$ 68,396,289	$ 159,052,789

* 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.

SCHEDULE E

CITY OF KINGMAN
Summary by Department of Expenditures/Expenses
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES * 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL				
Office of the Mayor/Council	$ 124,067	$	$ 114,433	$ 170,512
City Attorney	610,743		623,289	688,877
Magistrate	1,382,369		1,372,999	1,388,198
City Manager	223,892		226,511	237,333
TDC	870,900		275,276	776,900
EDMC	25,000		18,500	25,000
City Clerk	271,649		266,139	283,021
Human Resources	558,606		579,004	605,617
Police	7,369,663		7,148,070	7,550,192
Fire	5,350,506		5,180,476	5,533,153
Finance	827,328		814,810	830,108
Development Services	1,205,561		1,062,509	1,162,281
Parks, Rec, Pools, Golf	3,889,229		3,719,766	4,118,437
Cash Transfers-Contingency	3,030,497		1,976,067	3,621,467
Department Total	$ 25,740,010	$	$ 23,377,849	$ 26,991,096
SPECIAL REVENUE				
Public Works Administration	$ 324,051	$	$ 299,907	$ 327,922
Street	2,594,290		2,439,768	3,249,916
Transit Admin	166,988		159,097	169,929
Transit Operations	901,129		737,532	757,344
Grants Fund	6,069,559		2,331,411	4,894,446
Improvement Dist Repayment				
Powerhouse Fund	139,900		139,213	139,850
Department Total	$ 10,195,917	$	$ 6,106,928	$ 9,539,407
DEBT SERVICE				
Municipal Prop Corp Debt	715,069		713,819	917,243
Help Loan	3,065		3,081	
East Golden Gate ID	378,381		378,381	381,453
Airway RR Crossing ID	819,406		819,406	815,768
Wallapai-Marlene ID	10,960		10,960	10,768
Kingman Airport/Banks Airport	429,433		429,433	431,564
Department Total	$ 2,356,314	$	$ 2,355,080	$ 2,556,796
CAPITAL PROJECTS				
Small Imp Dist Const	$ 350,000	$	$	$ 400,000
Airway Underpass	500,000		215,866	
KAT & Banks Airport ID Const	490,222		489,357	
Capital Projects Fund	5,412,292		1,043,659	6,766,772
Kingman Crossing TI Const	20,978,000			19,207,000
Rancho Santa Fe Parkway TI	50,847,418			49,295,745
Flood Control	1,050,000		886,848	1,300,000
Department Total	$ 79,627,932	$	$ 2,635,730	$ 76,969,517
ENTERPRISE				
Water Operating	$ 4,890,183	$	$ 4,421,122	$ 6,881,259
Water Capital Renewal	840,000		514,000	2,689,000
Billing Services	1,094,718		1,033,011	983,316
Engineering	1,525,036		1,441,351	1,471,772
Water Expansion	3,242,971			3,200,000
Colorado River Water	500,000			500,000
Wastewater Operating	7,521,959		6,622,561	7,115,960
Wastewater Expansion	10,253,820		7,356,369	5,822,735
Sanitation	3,602,212		3,358,921	3,924,593
Department Total	$ 33,470,899	$	$ 24,747,335	$ 32,588,635
INTERNAL SERVICES				
Fleet Services	$ 1,241,089	$	$ 1,211,577	$ 1,321,292
Facilities Maintenance Services	723,658		650,282	923,587
Information Technology	1,254,886		1,150,693	1,245,413
Insurance Services	730,000		545,000	590,000
Benefits Reserve	6,722,500		4,437,904	5,034,290
911 Dispatch Center	1,293,446		1,177,911	1,292,756
Department Total	$ 11,965,579	$	$ 9,173,367	$ 10,407,338

* 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.

SCHEDULE F

CITY OF KINGMAN
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014		Total Estimated Personnel Compensation 2014
GENERAL FUND	202	$ 9,434,626	$ 2,147,226	$ 2,293,942	$ 265,137	=	$ 14,140,931
SPECIAL REVENUE FUNDS							
HURF	14	$ 670,355	$ 82,955	$ 174,983	$	=	$ 928,293
TRANSIT	11	375,413	48,637	67,895			491,945
Total Special Revenue Funds	25	$ 1,045,768	$ 131,592	$ 242,878	$	=	$ 1,420,238
DEBT SERVICE FUNDS							
		$	$	$	$	=	$
Total Debt Service Funds		$	$	$	$	=	$
CAPITAL PROJECTS FUNDS							
		$	$	$	$	=	$
Total Capital Projects Funds		$	$	$	$	=	$
INTERNAL SERVICES							
FLEET	7	$ 306,120	$ 37,807	$ 95,389	$	=	$ 439,316
FACILITIES MAINTENANCE	5	156,287	19,536	47,858			223,681
INFORMATION TECHNOLOGY	7	398,050	47,031	84,112			529,193
911 DISPATCH CENTER	16	610,317	81,631	165,983	4,030		861,961
Total Internal Services Funds	35	$ 1,470,774	$ 186,005	$ 393,342	$ 4,030	=	$ 2,054,151
ENTERPRISE FUNDS							
WATER	42	$ 1,973,690	$ 245,684	$ 473,009	$ 17,259	=	$ 2,709,642
WASTEWATER	11	492,657	75,566	131,861	87,660		787,744
SANITATION	17	629,248	80,926	213,623			923,797
Total Enterprise Funds	70	$ 3,095,595	$ 402,176	$ 818,493	$ 104,919	=	$ 4,421,183
TOTAL ALL FUNDS	332	$ 15,046,763	$ 2,866,999	$ 3,748,655	$ 374,086	=	$ 22,036,503