OFFICIAL BUDGET FORMS - ADOPTED

CITY OF KINGMAN

Fiscal Year 2016

CITY OF KINGMAN

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CITY OF KINGMAN
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year		Sch	FUNDS							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	26,750,808	12,387,781	1,917,795	71,064,997	0	36,558,176	10,596,901	159,276,458
2015	Actual Expenditures/Expenses**	E	24,011,601	7,120,956	1,918,970	789,875	0	24,639,539	9,399,104	67,880,045
2016	Fund Balance/Net Position at July 1***		11,337,946	2,461,160	2,661,470	3,320,963	0	37,224,428	4,562,705	61,568,672
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B	0							0
2016	Estimated Revenues Other than Property Taxes	C	24,654,700	11,460,947	770,119	70,138,660	0	20,861,051	4,654,768	132,540,245
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	1,202,553	633,817	269,938	0	0	5,118,057	5,130,734	12,355,099
2016	Interfund Transfers (Out)	D	3,754,253	889,769	33,440	0	0	7,384,255	293,382	12,355,099
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		33,440,946	13,666,155	3,668,087	73,459,623	0	55,819,281	14,054,825	194,108,917
2016	Budgeted Expenditures/Expenses	E	24,823,552	12,028,157	1,883,149	72,560,245	0	30,813,218	10,623,139	152,731,460

EXPENDITURE LIMITATION COMPARISON	2015	2016
1. Budgeted expenditures/expenses	$ 159,276,458	$ 152,731,460
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	159,276,458	152,731,460
4. Less: estimated exclusions	132,362,207	119,885,786
5. Amount subject to the expenditure limitation	$ 26,914,251	$ 32,845,674
6. EEC expenditure limitation	$ 42,110,773	$ 41,719,057

[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 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).

CITY OF KINGMAN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Transaction Privilege Tax	$ 13,700,000	$ 14,111,456	$ 14,100,000
Room Tax	350,000	388,123	360,000
Licenses and permits			
Franchise Fees	710,000	709,836	705,000
Business Licenses	102,600	97,303	95,500
Building Permits	490,000	569,709	516,000
Intergovernmental			
State Transaction Privilege Tax	2,415,000	2,421,267	2,415,000
State Revenue Sharing	3,275,000	3,397,803	3,275,000
Charges for services			
Charges for Services	1,338,700	1,279,328	1,276,600
Fines and forfeits			
Magistrate Court	260,000	250,040	250,000
Interest on investments			
Interest Earned	50,000	38,817	40,000
In-lieu property taxes			
Auto Lieu Tax	1,300,000	1,302,666	1,300,000
Miscellaneous			
Miscellaneous Revenue	303,100	24,618	321,600
Total General Fund	$ 24,294,400	$ 24,590,966	$ 24,654,700

* 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	$ 2,200,000	$ 2,343,587	$ 2,300,000
Restaurant & Bar Tax	650,000	707,241	700,000
Miscellaneous	5,000	3,000	3,000
	$ 2,855,000	$ 3,053,828	$ 3,003,000
Transit System Fund	$ 742,898	$ 500,974	$ 647,672
Grants Fund	6,659,251	2,699,549	7,772,377
Powerhouse Fund	38,000	31,192	35,000
Improvement District Repayment Fund	3,300	3,400	2,898
	$ 7,443,449	$ 3,235,115	$ 8,457,947
Total Special Revenue Funds	$ 10,298,449	$ 6,288,943	$ 11,460,947

* 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	$	$ 450	$
Improvement District Debt Funds	1,106,635	1,421,581	770,119
	$ 1,106,635	$ 1,422,031	$ 770,119
Total Debt Service Funds	$ 1,106,635	$ 1,422,031	$ 770,119

CITY OF KINGMAN
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
CAPITAL PROJECTS FUNDS			
Capital Projects	$ 682,400	$ 438,993	$ 69,569,393
Flood Control	729,491	3,000	569,267
	$ 1,411,891	$ 441,993	$ 70,138,660
Total Capital Projects Funds	$ 1,411,891	$ 441,993	$ 70,138,660

* 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	$ 6,966,490	$ 6,676,464	$ 6,656,500
Water Capital Renewal	846,000	846,819	845,000
Water Projects	1,125,350	533,073	1,009,051
Colorado River Water	1,205,000	505,000	505,000
	$ 10,142,840	$ 8,561,356	$ 9,015,551
Wastewater Operating	$ 8,075,500	$ 8,354,584	$ 8,325,500
Wastewater Capital Renewal		30,000	120,000
Wastewater Projects	25,000	25,000	25,000
	$ 8,100,500	$ 8,409,584	$ 8,470,500
Sanitation	$ 3,361,140	$ 3,425,768	$ 3,375,000
	$ 3,361,140	$ 3,425,768	$ 3,375,000
Total Enterprise Funds	$ 21,604,480	$ 20,396,708	$ 20,861,051

* 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	$ 1,000	$ 1,000	$ 1,000
Facilities Maintenance	3,000	3,500	2,500
Information Technology	400	1,000	1,000
Insurance Services	7,000	6,000	6,000
Benefits Reserve	4,114,827	4,108,658	4,433,010
911 Dispatch Services	145,892	167,276	211,258
	$ 4,272,119	$ 4,287,434	$ 4,654,768
Total Internal Service Funds	$ 4,272,119	$ 4,287,434	$ 4,654,768
TOTAL ALL FUNDS	$ 62,987,974	$ 57,428,075	$ 132,540,245

* 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 2016

FUND	OTHER FINANCING 2016 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
GENERAL FUND				
General Fund	$	$	$ 1,202,553	$ 3,754,253
Total General Fund	$	$	$ 1,202,553	$ 3,754,253
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$	$	$ 248,745	$ 573,030
Grants Fund			35,072	235,100
Transit System			250,000	74,239
Powerhouse			100,000	7,400
Total Special Revenue Funds	$	$	$ 633,817	$ 889,769
DEBT SERVICE FUNDS				
Municipal Property Corp	$	$	$ 269,938	$
Imp District Debt Funds				33,440
Total Debt Service Funds	$	$	$ 269,938	$ 33,440
CAPITAL PROJECTS FUNDS				
Kingman Crossing TI Construction				
Rancho Santa Fe Parkway TI Const				
Total Capital Projects Funds	$	$	$	$
ENTERPRISE FUNDS				
Water Operating	$	$	$ 483,997	$ 2,300,569
Water Capital Renewal			1,000,000	
Wastewater Operating				4,221,003
Wastewater Project Fund			3,634,060	
Sanitation				862,683
Total Enterprise Funds	$	$	$ 5,118,057	$ 7,384,255
INTERNAL SERVICE FUNDS				
Fleet Services	$	$	$ 1,399,687	$ 40,344
Facilities Maintenance			682,600	2,150
Information Technology			1,182,952	11,474
Insurance Services			605,000	
Benefits Reserve			100,000	
911 Dispatch Center			1,160,495	239,414
Total Internal Service Funds	$	$	$ 5,130,734	$ 293,382
TOTAL ALL FUNDS	$	$	$ 12,355,099	$ 12,355,099

CITY OF KINGMAN
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Office of the Mayor/Council	$ 203,966	$	$ 158,866	$ 140,885
City Attorney	698,425		677,344	685,848
Magistrate	1,392,165		1,347,081	1,517,109
City Manager	225,169		208,497	245,796
TDC	1,072,510		322,211	802,500
EDMC	25,000		18,000	25,000
City Clerk	306,856		309,922	289,023
Human Resources	507,411		517,606	458,638
Risk Management	137,592		104,289	134,715
Police	7,778,743		7,545,471	7,610,757
Fire	5,684,792		5,352,845	6,000,714
Finance	872,528		820,066	832,172
Development Services	1,116,827		1,079,867	1,043,304
Parks, Rec, Pools, Golf	3,924,633		3,745,345	4,037,091
Contingency	2,804,191		1,804,191	1,000,000
Total General Fund	$ 26,750,808	$	$ 24,011,601	$ 24,823,552
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$ 3,879,819	$	$ 3,358,402	$ 3,182,400
Transit System Fund	950,034		783,370	812,752
Grants Fund	7,391,728		2,814,516	7,898,705
Improvement Dist Repayment	25,000		25,000	
Powerhouse Fund	141,200		139,668	134,300
Total Special Revenue Funds	$ 12,387,781	$	$ 7,120,956	$ 12,028,157
DEBT SERVICE FUNDS				
Municipal Prop Corp Debt	$ 269,063	$	$ 269,063	$ 271,188
Improvement District Debt	1,648,732		1,649,907	1,611,961
Total Debt Service Funds	$ 1,917,795	$	$ 1,918,970	$ 1,883,149
CAPITAL PROJECTS FUNDS				
Small Imp Dist Const	$ 350,000	$	$	$ 350,000
Capital Projects Fund	69,514,997		448,379	70,410,245
Flood Control Const	1,200,000		341,496	1,800,000
Total Capital Projects Funds	$ 71,064,997	$	$ 789,875	$ 72,560,245
ENTERPRISE FUNDS				
Water Operating	$ 9,233,313	$	$ 8,112,590	$ 7,308,070
Water Capital Renewal	4,404,000		803,610	5,674,000
Water Projects Fund	3,367,500		65,000	4,947,500
Colorado River Water	500,000			500,000
Wastewater Operating	9,028,323		8,304,813	2,756,926
Wastewater Projects Fund	6,641,892		4,145,392	6,363,060
Wastewater Capital Renewal				150,000
Sanitation	3,383,148		3,208,134	3,113,662
Total Enterprise Funds	$ 36,558,176	$	$ 24,639,539	$ 30,813,218
INTERNAL SERVICE FUNDS				
Fleet Services	$ 1,367,028	$	$ 1,347,416	$ 1,288,760
Facilities Maintenance Services	825,421		755,498	890,625
Information Technology	1,229,613		1,151,426	1,327,424
Insurance Services	1,010,000		723,506	935,000
Benefits Reserve	4,782,500		4,369,976	4,796,880
911 Dispatch Center	1,382,339		1,051,282	1,384,450
Total Internal Service Funds	$ 10,596,901	$	$ 9,399,104	$ 10,623,139
TOTAL ALL FUNDS	$ 159,276,458	$	$ 67,880,045	$ 152,731,460

* 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 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL				
Office of the Mayor/Council	$ 203,966	$	$ 158,866	$ 140,885
City Attorney	698,425		677,344	685,848
Magistrate	1,392,165		1,347,081	1,517,109
City Manager	225,169		208,497	245,796
TDC	1,072,510		322,211	802,500
EDMC	25,000		18,000	25,000
City Clerk	306,856		309,922	289,023
Human Resources	507,411		517,606	458,638
Risk Management	137,592		104,289	134,715
Police	7,778,743		7,545,471	7,610,757
Fire	5,684,792		5,352,845	6,000,714
Finance	872,528		820,066	832,172
Development Services	1,116,827		1,079,867	1,043,304
Parks, Rec, Pools, Golf	3,924,633		3,745,345	4,037,091
Cash Transfers-Contingency	2,804,191		1,804,191	1,000,000
Department Total	$ 26,750,808	$	$ 24,011,601	$ 24,823,552
SPECIAL REVENUE				
Public Works Administration	$ 310,374	$	$ 304,825	$ 311,218
Street	3,569,445		3,053,577	2,871,182
Transit Admin	166,041		160,269	144,133
Transit Operations	783,993		623,101	668,619
Grants Fund	7,391,728		2,814,516	7,898,705
Improvement Dist Repayment	25,000		25,000	
Powerhouse Fund	141,200		139,668	134,300
Department Total	$ 12,387,781	$	$ 7,120,956	$ 12,028,157
DEBT SERVICE				
Municipal Prop Corp Debt	$ 269,063	$	$ 269,063	$ 271,188
East Golden Gate ID	384,738		385,663	380,511
Airway RR Crossing ID	820,425		820,425	799,263
Wallapai-Marlene ID	10,961		10,961	10,962
Kingman Airport/Banks Airport	432,608		432,858	421,225
Department Total	$ 1,917,795	$	$ 1,918,970	$ 1,883,149
CAPITAL PROJECTS				
Small Imp Dist Const	$ 350,000	$	$	$ 350,000
Capital Projects Fund	1,012,252		448,379	1,907,500
Kingman Crossing TI Const	19,207,000			19,207,000
Rancho Santa Fe Parkway TI	49,295,745			49,295,745
Flood Control	1,200,000		341,496	1,800,000
Department Total	$ 71,064,997	$	$ 789,875	$ 72,560,245
ENTERPRISE	$	$	$	$
Water Operating	6,656,652		5,658,451	4,810,628
Water Capital Renewal	4,404,000		803,610	5,674,000
Billing Services	998,298		969,084	847,433
Engineering	1,578,363		1,485,055	1,650,009
Water Projects Fund	3,367,500		65,000	4,947,500
Colorado River Water	500,000			500,000
Wastewater Operating	9,028,323		8,304,813	2,756,926
Wastewater Projects Fund	6,641,892		4,145,392	6,363,060
Wastewater Capital Renewal				150,000
Sanitation	3,383,148		3,208,134	3,113,662
Department Total	$ 36,558,176	$	$ 24,639,539	$ 30,813,218
INTERNAL SERVICES				
Fleet Services	$ 1,367,028	$	$ 1,347,416	$ 1,288,760
Facilities Maintenance Services	825,421		755,498	890,625
Information Technology	1,229,613		1,151,426	1,327,424
Insurance Services	1,010,000		723,506	935,000
Benefits Reserve	4,782,500		4,369,976	4,796,880
911 Dispatch Center	1,382,339		1,051,282	1,384,450
Department Total	$ 10,596,901	$	$ 9,399,104	$ 10,623,139

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	202	$ 10,434,323	$ 2,960,251	$ 2,351,770	$ 810,855	= $ 16,557,199
SPECIAL REVENUE FUNDS						
HURF	14	$ 725,147	$ 87,326	$ 185,015	$ 81,342	= $ 1,078,830
TRANSIT	11	395,036	49,588	85,280	47,018	576,922
Total Special Revenue Funds	25	$ 1,120,183	$ 136,914	$ 270,295	$ 128,360	= $ 1,655,752
DEBT SERVICE FUNDS						
		$	$	$	$	= $
Total Debt Service Funds		$	$	$	$	= $
CAPITAL PROJECTS FUNDS						
		$	$	$	$	= $
Total Capital Projects Funds		$	$	$	$	= $
INTERNAL SERVICES FUNDS						
FLEET	7	$ 330,297	$ 38,171	$ 84,550	$ 36,992	= $ 490,010
FACILITIES MAINTENANCE	6	203,421	23,620	56,844	22,740	306,625
INFORMATION TECHNOLOGY	7	427,621	49,221	93,628	33,624	604,094
911 DISPATCH SERVICES	16	640,323	82,618	176,689	54,630	954,260
Total Permanent Funds	36	$ 1,601,662	$ 193,630	$ 411,711	$ 147,986	= $ 2,354,989
ENTERPRISE FUNDS						
WATER	43	$ 2,176,781	$ 258,109	$ 500,271	$ 198,879	= $ 3,134,040
WASTEWATER	11	657,884	80,618	147,515	73,109	959,126
SANITATION	17	677,095	82,714	233,948	91,320	1,085,077
Total Enterprise Funds	71	$ 3,511,760	$ 421,441	$ 881,734	$ 363,308	= $ 5,178,243
TOTAL ALL FUNDS	334	$ 16,667,928	$ 3,712,236	$ 3,915,510	$ 1,450,509	= $ 25,746,183