OFFICAL BUDGET FORMS - TENTATIVE

CITY OF KINGMAN

Fiscal Year 2013

CITY OF KINGMAN
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 24,706,786	$ 22,444,778	$ 7,125,097	Primary: $	$ 21,318,000	$	$	$ 1,302,884	$ (3,636,737)	$ 29,745,980	$ 25,740,010
2. Special Revenue Funds	9,635,210	4,894,980	1,646,663	Secondary:	9,373,090			405,460	(895,004)	$ 11,425,213	10,195,917
3. Debt Service Funds Available	2,678,758	2,627,505	3,246,116		1,119,525			1,202,791	(36,505)	5,568,432	2,356,314
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	2,678,758	2,627,505	3,246,116		1,119,525			1,202,791	(36,505)	5,568,432	2,356,314
6. Capital Projects Funds	81,823,021	3,533,290	3,041,209		5,647,393	71,765,418	(71,765,418)	40,130	(490,222)	80,494,150	79,627,932
7. Permanent Funds											
8. Enterprise Funds Available	39,716,187	33,105,755	22,443,100		20,900,924	4,410,000	(4,410,000)	5,935,390	(7,225,100)	53,689,414	34,764,345
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	39,716,187	33,105,755	22,443,100		20,900,924	4,410,000	(4,410,000)	5,935,390	(7,225,100)	53,689,414	34,764,345
11. Internal Service Funds	9,416,967	8,536,060	4,961,338		4,186,982			3,588,463	(191,550)	12,736,783	10,672,133
TOTAL ALL FUNDS	$ 167,976,929	$ 75,142,368	$ 42,463,523	$	$ 62,545,914	$ 76,175,418	$ (76,175,418)	$ 12,475,118	$ (12,475,118)	$ 193,659,972	$ 163,356,651

EXPENDITURE LIMITATION COMPARISON	2012	2013
1. Budgeted expenditures/expenses	$ 167,976,929	$ 163,356,651
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	167,976,929	163,356,651
4. Less: estimated exclusions	134,425,933	133,225,172
5. Amount subject to the expenditure limitation	$ 33,550,996	$ 30,131,479
6. EEC or voter-approved alternative expenditure limitation	$ 38,918,764	$ 39,799,541

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.).

CITY OF KINGMAN
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Local taxes			
City Sales Tax	$ 10,500,000	$ 10,564,700	$ 10,568,500
Room Tax	350,000	366,000	360,000
Restaurant & Bar Tax			600,000
Licenses and permits			
Franchise Fees	700,000	734,280	735,000
Business Licenses	122,000	120,845	103,500
Building Permits	275,000	288,276	287,500
Intergovernmental			
State Sales Tax	2,050,000	2,157,000	2,300,000
State Revenue Sharing	2,370,000	2,370,000	2,860,000
Charges for services			
Charges for Services	1,414,500	1,370,431	1,478,500
Fines and forfeits			
Magistrate Court	275,000	296,779	290,000
Interest on investments			
Interest Earned	100,000	81,793	85,000
In-lieu property taxes			
Auto Lieu Tax	1,190,000	1,312,269	1,340,000
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous Revenue	307,000	41,000	310,000
Total General Fund	$ 19,653,500	$ 19,703,373	$ 21,318,000
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State Fuel Tax	$ 2,150,000	$ 1,985,981	$ 1,985,981
Restaurant & Bar Tax	750,000	400,000	600,000
Miscellaneous	4,500	51,541	5,000
Total Highway User Revenue Fund	$ 2,904,500	$ 2,437,522	$ 2,590,981
Transit System Fund	$ 684,143	$ 691,507	$ 927,468
Grants Fund	4,988,365	1,687,675	5,800,597
Powerhouse Fund	31,000	50,477	50,000
Improvement District Repayment Fund	4,390	4,390	4,044
	$ 5,707,898	$ 2,434,049	$ 6,782,109
Total Special Revenue Funds	$ 8,612,398	$ 4,871,571	$ 9,373,090

* 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 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
DEBT SERVICE FUNDS			
General Obligation Debt	$	$ 175	$
Municipal Property Corp	1,000	100	
Help Loan		15	
Improvement District Debt Funds	1,152,000	1,108,839	1,119,525
	$ 1,153,000	$ 1,109,129	$ 1,119,525
Total Debt Service Funds	$ 1,153,000	$ 1,109,129	$ 1,119,525
CAPITAL PROJECTS FUNDS			
Small ID Construction	$ 1,500	$	$
Capital Projects	5,700,652	1,376,925	5,135,000
Airway Underpass Construction	5,000	6,777	
Bank Street Construction			
Kingman Crossing TI Construction		800	
KAT & Banks Airport Add ID Construction		4,000	
Flood Control	582,835	5,000	512,393
Rancho Santa Fe Parkway TI Construction		1,000	
	$ 6,289,987	$ 1,394,502	$ 5,647,393
Total Capital Projects Funds	$ 6,289,987	$ 1,394,502	$ 5,647,393
ENTERPRISE FUNDS			
Water Operating	$ 7,609,700	$ 7,419,312	$ 7,414,250
Water Capital Renewal	815,000	840,086	843,000
Water Expansion	1,113,408	135,155	1,101,971
Colorado River Water	518,000	683,000	518,000
	$ 10,056,108	$ 9,077,553	$ 9,877,221
Wastewater Operating	$ 6,119,650	$ 5,789,800	$ 7,321,380
Wastewater Expansion	344,431	30,000	163,431
	$ 6,464,081	$ 5,819,800	$ 7,484,811
Sanitation	$ 3,350,500	$ 3,337,860	$ 3,333,000
	$ 3,350,500	$ 3,337,860	$ 3,333,000
911 Dispatch Center	$ 330,900	208,840	$ 205,892
	$ 330,900	$ 208,840	$ 205,892
Total Enterprise Funds	$ 20,201,589	$ 18,444,053	$ 20,900,924
INTERNAL SERVICE FUNDS			
Fleet Services	$ 2,000	$ 2,000	$ 2,000
Building Maintenance Services	1,800	3,000	3,000
Information Systems	4,800	4,000	4,000
Insurance Services	2,000	10,000	10,000
Benefits Reserve	4,191,726	4,194,793	4,167,982
Total Internal Service Funds	$ 4,202,326	$ 4,213,793	$ 4,186,982
TOTAL ALL FUNDS	$ 60,112,800	$ 49,736,421	$ 62,545,914

* 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 2013

FUND	OTHER FINANCING 2013 SOURCES	OTHER FINANCING 2013 <USES>	INTERFUND TRANSFERS 2013 IN	INTERFUND TRANSFERS 2013 <OUT>
GENERAL FUND				
General Fund	$	$	$ 1,302,884	$ (3,636,737)
Total General Fund	$	$	$ 1,302,884	$ (3,636,737)
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$	$	$ 235,573	$ (550,279)
Grants Fund			19,887	(273,900)
Transit System			100,000	(63,425)
Improvement Dist Repayment Fund				
Powerhouse			50,000	(7,400)
Total Special Revenue Funds	$	$	$ 405,460	$ (895,004)
DEBT SERVICE FUNDS				
General Obligation Debt	$	$	$	$
Municipal Property Corp			712,569	
Help Loan				(3,065)
Imp District Debt Funds			490,222	(33,440)
Total Debt Service Funds	$	$	$ 1,202,791	$ (36,505)
CAPITAL PROJECTS FUNDS				
Small ID Construction Fund	$	$	$	$
Capital Projects Construction			40,130	
KAT & Banks ID Construction				(490,222)
Kingman Crosssing TI Construction	20,978,000	(20,978,000)		
Flood Control				
Rancho Santa Fe Parkway TI Const	50,787,418	(50,787,418)		
Total Capital Projects Funds	$ 71,765,418	$ (71,765,418)	$ 40,130	$ (490,222)
ENTERPRISE FUNDS				
Water Operating	$	$	$ 198,716	$ (2,111,810)
Water Expansion				
Colorado River Water				
Wastewater Operating			728,624	(4,180,369)
Wastewater Expansion	4,410,000	(4,410,000)	3,925,139	
Sanitation				(727,321)
911 Dispatch Center			1,082,911	(205,600)
Total Enterprise Funds	$ 4,410,000	$ (4,410,000)	$ 5,935,390	$ (7,225,100)
INTERNAL SERVICE FUNDS				
Fleet Services	$	$	$ 1,170,363	$ (38,300)
Building Maintenance Services			682,600	(1,950)
Information Systems			1,130,500	(11,300)
Insurance Services			605,000	(140,000)
Benefits Reserve				
Total Internal Service Funds	$	$	$ 3,588,463	$ (191,550)
TOTAL ALL FUNDS	$ 76,175,418	$ (76,175,418)	$ 12,475,118	$ (12,475,118)

SCHEDULE D

Resolution 4787 - May 1, 2012

CITY OF KINGMAN
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Office of the Mayor/Council	$ 111,357	$	$ 110,322	$ 124,067
City Attorney	605,924		614,711	610,743
Magistrate	1,408,909		1,369,270	1,382,369
City Manager	211,152		212,959	223,892
TDC	1,127,000		368,900	870,900
EDMC	45,000		11,000	25,000
City Clerk	366,431		356,761	271,649
Human Resources	563,731		556,794	558,606
Police	6,681,126		6,545,905	7,369,663
Fire	5,167,938		5,160,606	5,350,506
Finance	769,205		738,308	827,328
Development Services	1,126,847		1,120,473	1,205,561
Parks, Rec, Pools, Golf	3,529,386		3,485,989	3,889,229
Cash Transfers-Contingency	2,992,780		1,792,780	3,030,497
Total General Fund	$ 24,706,786	$	$ 22,444,778	$ 25,740,010
SPECIAL REVENUE FUNDS				
Highway Users Rev Fund	$ 3,364,105	$	$ 2,292,006	$ 2,918,341
Transit System Fund	836,935		793,663	1,068,117
Grants Fund	5,220,540		1,669,875	6,069,559
Improvement Dist Repayment	75,000			
Powerhouse Fund	138,630		139,436	139,900
Total Special Revenue Funds	$ 9,635,210	$	$ 4,894,980	$ 10,195,917
DEBT SERVICE FUNDS				
General Obligation Debt	$ 51,700	$	$ 175	$
Municipal Prop Corp Debt	631,469		631,469	715,069
Help Loan	360,882		360,882	3,065
Improvement District Debt	1,634,707		1,634,979	1,638,180
Total Debt Service Funds	$ 2,678,758	$	$ 2,627,505	$ 2,356,314
CAPITAL PROJECTS FUNDS				
Small Imp Dist Const	$ 350,000	$	$	$ 350,000
KAT/BanksID Const				490,222
Capital Projects Fund	78,559,234		1,539,559	77,237,710
Airway Underpass	933,787		432,343	500,000
Flood Control Const	1,980,000		1,561,388	1,050,000
Total Capital Projects Funds	$ 81,823,021	$	$ 3,533,290	$ 79,627,932
ENTERPRISE FUNDS				
Water Operating	$ 7,500,048	$	$ 6,713,436	$ 7,509,937
Water Capital Renewal	805,000		271,000	840,000
Water Expansion	2,692,971		1,950,000	3,242,971
Colorado River Water	1,000,000		500,000	500,000
Wastewater Operating	7,088,853		6,526,948	7,521,959
Wastewater Expansion	15,121,138		11,903,707	10,253,820
Sanitation	3,774,232		3,497,827	3,602,212
911 Dispatch Center	1,733,945		1,742,837	1,293,446
Total Enterprise Funds	$ 39,716,187	$	$ 33,105,755	$ 34,764,345
INTERNAL SERVICE FUNDS				
Fleet Services	$ 1,261,270	$	$ 1,145,652	$ 1,241,089
Building Maintenance Services	691,184		569,536	723,658
Information Systems	1,018,513		864,457	1,254,886
Insurance Services	989,200		856,150	730,000
Benefits Reserve	5,456,800		5,100,265	6,722,500
Total Internal Service Funds	$ 9,416,967	$	$ 8,536,060	$ 10,672,133
TOTAL ALL FUNDS	$ 167,976,929	$	$ 75,142,368	$ 163,356,651

* 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

Resolution 4787 - May 1, 2012

CITY OF KINGMAN
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL				
Office of the Mayor/Council	$ 111,357	$	$ 110,322	$ 124,067
City Attorney	605,924		614,711	610,743
Magistrate	1,408,909		1,369,270	1,382,369
City Manager	211,152		212,959	223,892
TDC	1,127,000		368,900	870,900
EDMC	45,000		11,000	25,000
City Clerk	366,431		356,761	271,649
Human Resources	563,731		556,794	558,606
Police	6,681,126		6,545,905	7,369,663
Fire	5,167,938		5,160,606	5,350,506
Finance	769,205		738,308	827,328
Development Services	1,126,847		1,120,473	1,205,561
Parks, Rec, Pools, Golf	3,529,386		3,485,989	3,889,229
Cash Transfers-Contingency	2,992,780		1,792,780	3,030,497
Department Total	$ 24,706,786	$	$ 22,444,778	$ 25,740,010
SPECIAL REVENUE				
Public Works Administration	$ 301,066	$	$ 282,596	$ 324,051
Street	3,063,039		2,009,410	2,594,290
Transit Admin	182,185		161,156	166,988
Transit Capital			21,464	
Transit Operations	654,750		611,043	901,129
Grants Fund	5,220,540		1,669,875	6,069,559
Improvement Dist Repayment	75,000			
Powerhouse Fund	138,630		139,436	139,900
Department Total	$ 9,635,210	$	$ 4,894,980	$ 10,195,917
DEBT SERVICE				
General Obligation Debt	$ 51,700	$	$ 175	$
Municipal Prop Corp Debt	631,469		631,469	715,069
Help Loan	360,882		360,882	3,065
Banks Airport ID	415		415	
Valle Del Sole ID	84		183	
Golden Gates & Banks ID				
East Golden Gate ID	375,566		375,566	378,381
Airway RR Crossing ID	816,459		816,459	819,406
Wallapai-Marlene ID	10,788		10,961	10,960
Kingman Airport/Banks Airport	431,395		431,395	429,433
Department Total	$ 2,678,758	$	$ 2,627,505	$ 2,356,314
CAPITAL PROJECTS				
Small Imp Dist Const	$ 350,000	$	$	$ 350,000
Airway Underpass	933,787		432,343	500,000
KAT & Banks Airport ID Const				490,222
Capital Projects Fund	8,774,234		1,463,456	5,412,292
Kingman Crossing TI Const	20,978,000		10,953	20,978,000
Rancho Santa Fe Parkway TI	48,807,000		65,150	50,847,418
Flood Control	1,980,000		1,561,388	1,050,000
Department Total	$ 81,823,021	$	$ 3,533,290	$ 79,627,932
ENTERPRISE				
Water Operating	$ 5,010,256	$	$ 4,187,699	$ 4,890,183
Water Capital Renewal	805,000		271,000	840,000
Billing Services	979,557		992,867	1,094,718
Engineering	1,510,235		1,532,870	1,525,036
Water Expansion	2,692,971		1,950,000	3,242,971
Colorado River Water	1,000,000		500,000	500,000
Wastewater Operating	7,088,853		6,526,948	7,521,959
Wastewater Expansion	15,121,138		11,903,707	10,253,820
Sanitation	3,774,232		3,497,827	3,602,212
911 Dispatch Center	1,733,945		1,742,837	1,293,446
Department Total	$ 39,716,187	$	$ 33,105,755	$ 34,764,345
INTERNAL SERVICES				
Fleet Services	$ 1,261,270	$	$ 1,145,652	$ 1,241,089
Building Maintenance Services	691,184		569,536	723,658
Information Systems	1,018,513		864,457	1,254,886
Insurance Services	989,200		856,150	730,000
Benefits Reserve	5,456,800		5,100,265	6,722,500
Department Total	$ 9,416,967	$	$ 8,536,060	$ 10,672,133

* 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