

OFFICIAL BUDGET FORMS
TOWN OF KEARNY FINAL BUDGET
Fiscal Year 2018

TOWN OF KEARNY FINAL BUDGET
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	S c h	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2017	E	1,812,919	2,528,935	0	125,000	3,200	1,512,332	0	0	0	0	5,982,366
2017	E	1,546,114	693,311	0	0	2,784	1,247,501	0	0	0	0	3,489,710
2018		468,559	239,844		0		421,458					1,129,861
2018	B	125,786										125,786
2018	B											0
2018	C	1,280,468	2,306,693	0	0	3,200	1,717,165	0	0	0	0	5,307,526
2018	D	0	0	0	0	0	0	0	0	0	0	0
2018	D	0	0	0	0	0	0	0	0	0	0	0
2018	D	205,564	0	0	0	0	0	0	0	0	0	205,564
2018	D	0	59,367	0	0	0	146,207	0	0	0	0	205,564
2018												
2018		2,080,377	2,487,180	0	0	3,200	1,992,416	0	0	0	0	6,563,173
2018	E	2,080,377	2,487,180	0	0	3,200	1,992,416	0	0	0	0	6,563,173

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2017	2018
	\$ 5,982,386	\$ 6,563,173
	5,982,386	6,563,173
	\$ 5,982,386	\$ 6,563,173
	\$ 2,041,985	\$ 2,105,430

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).

**TOWN OF KEARNY FINAL BUDGET
Tax Levy and Tax Rate Information
Fiscal Year 2018**

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 179,437	\$ 187,339
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 121,457	\$ 125,786
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 121,457	\$ 125,786
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 116,457	
(2) Prior years' levies	5,000	
(3) Total primary property taxes	\$ 121,457	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 121,457	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	2.2471	2.2471
(2) Secondary property tax rate		
(3) Total city/town tax rate	2.2471	2.2471
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF KEARNY FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 489,722	\$ 536,101	\$ 546,823
Licenses and permits			
Utility Franchise	54,490	62,500	62,510
Solicitors Licenses	150	300	306
Intergovernmental			
State Shared Income Tax	249,494	249,494	256,981
Auto Lieu Tax	103,756	106,370	115,965
State Shared Sales Tax	191,951	191,951	194,606
Charges for services			
Recreation Fees	1,670	3,285	3,351
Swimming Pool Fees	4,350	2,607	2,659
Airport Fees	5,600	5,438	5,712
Hayden Dispatch Services	22,000	22,000	22,440
Fines and forfeits			
Court Fines	9,000	9,101	9,283
Interest on investments			
Interest Income	2,100	6,325	6,452
In-lieu property taxes			
Contributions			
Voluntary contributions	12,000	24,000	24,480
Donations	10,270	14,000	14,280
Miscellaneous			
Miscellaneous	12,500	6,000	14,620
Total General Fund	\$ 1,169,053	\$ 1,239,472	\$ 1,280,468

* 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.

**TOWN OF KEARNY FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Misc. Grants/Donations	\$ 60,000	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 60,000	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 60,000	\$ _____	\$ _____

* 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.

**TOWN OF KEARNY FINAL BUDGET
Revenues Other Than Property Taxes
Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>4,766,007</u>	\$ <u>3,270,880</u>	\$ <u>5,307,526</u>

* 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.

TOWN OF KEARNY FINAL BUDGET
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
HURF Fund	\$	\$	\$ 59,357	\$
Utilities Fund			72,207	
Sanitation Fund			37,000	
Ambulance Fund			37,000	
Total General Fund	\$	\$	\$ 205,564	\$
SPECIAL REVENUE FUNDS				
General Fund	\$	\$	\$	\$ 59,357
Total Special Revenue Funds	\$	\$	\$	\$ 59,357
DEBT SERVICE FUNDS	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Utilities Fund	\$	\$	\$	\$ 72,207
Sanitation Fund				37,000
Ambulance Fund				37,000
Total Enterprise Funds	\$	\$	\$	\$ 146,207
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 205,564	\$ 205,564

TOWN OF KEARNY FINAL BUDGET
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor & Council	\$ 27,395	\$	\$ 23,333	\$ 28,260
Administration	314,215		305,198	322,902
Police/Partol	553,836		331,256	687,185
Fire	95,467		79,106	93,544
PW-Parks	80,234		86,303	88,029
Attorney	36,000		36,000	36,000
Magistrate	64,502		51,049	74,066
Recreation	22,898		21,652	22,260
Library	70,832		72,271	74,386
PW-Streets	203,683		211,619	223,113
Police/Dispatch	188,593		174,175	207,734
Contingency	155,264		154,152	222,898
Transfer Out				
Total General Fund	\$ 1,812,919	\$	\$ 1,546,114	\$ 2,080,377
SPECIAL REVENUE FUNDS				
HURF-Street Maintenance	\$ 151,624	\$	\$ 96,416	\$ 230,214
LTAf-Transportation Program	9,382		9,382	
Miscellaneous Grants	1,906,800		209,833	2,061,800
County Transportation Sales Tax	461,129		377,680	195,166
Total Special Revenue Funds	\$ 2,528,935	\$	\$ 693,311	\$ 2,487,180
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Misc. Grant/Pool Construction	\$ 125,000	\$	\$	\$
Total Capital Projects Funds	\$ 125,000	\$	\$	\$
PERMANENT FUNDS				
Firefighters Pension	\$ 3,200	\$	\$ 2,784	\$ 3,200
Total Permanent Funds	\$ 3,200	\$	\$ 2,784	\$ 3,200
ENTERPRISE FUNDS				
Utilities	\$ 865,446	\$	\$ 636,815	\$ 970,476
Sanitation	229,112		229,112	271,963
Ambulance	417,774		381,574	749,977
Total Enterprise Funds	\$ 1,512,332	\$	\$ 1,247,501	\$ 1,992,416
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 5,982,386	\$	\$ 3,489,710	\$ 6,563,173

* 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.

**TOWN OF KEARNY FINAL BUDGET
Expenditures/Expenses by Department
Fiscal Year 2018**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Mayor and Council				
General Fund	\$ 27,395	\$	\$ 23,333	\$ 28,260
Department Total	\$ 27,395	\$	\$ 23,333	\$ 28,260
Administration				
General Fund	\$ 314,215	\$	\$ 305,198	\$ 322,902
Department Total	\$ 314,215	\$	\$ 305,198	\$ 322,902
Police/Dispatch				
General Fund	\$ 742,429	\$	\$ 505,431	\$ 894,919
Department Total	\$ 742,429	\$	\$ 505,431	\$ 894,919
Fire				
General Fund	\$ 95,467	\$	\$ 79,108	\$ 93,544
Firefighters Pension Fund	3,200	\$	2,784	3,200
Department Total	\$ 98,667	\$	\$ 81,890	\$ 96,744
Public Works/Parks/Streets/Utilities				
General Fund	\$ 283,917	\$	\$ 297,922	\$ 311,142
Highway User Revenue Fund	144,222	\$	98,416	206,463
Utilities Fund	607,982	\$	638,815	704,003
Sales Tax Transportation Fund	451,129	\$	377,680	195,186
Sanitation Fund	214,521	\$	229,112	271,983
LTAf	9,382	\$	9,382	\$
Department Total	\$ 1,711,153	\$	\$ 1,647,327	\$ 1,688,737
Contingency Reserve				
General Fund	155,264	\$	154,152	222,898
Highway User Revenue Fund	7,402	\$	\$	23,751
Transportation Sales Tax Fund	10,000	\$	\$	\$
Utilities Fund	257,464	\$	\$	286,473
Sanitation Fund	14,591	\$	\$	\$
Ambulance Fund	80,000	\$	\$	198,387
Department Total	\$ 524,721	\$	\$ 154,152	\$ 711,489
Attorney				
General Fund	\$ 36,000	\$	\$ 36,000	\$ 36,000
Department Total	\$ 36,000	\$	\$ 36,000	\$ 36,000
Magistrate				
General Fund	\$ 64,502	\$	\$ 51,049	\$ 74,066
Department Total	\$ 64,502	\$	\$ 51,049	\$ 74,066
Recreation				
General Fund	\$ 22,898	\$	\$ 21,652	\$ 22,260
Capital Projects Fund (Pool)	125,000	\$	\$	\$
Department Total	\$ 147,898	\$	\$ 21,652	\$ 22,260
Library				
General Fund	\$ 70,832	\$	\$ 72,271	\$ 74,386
Department Total	\$ 70,832	\$	\$ 72,271	\$ 74,386
Misc. Grants				
Grants Fund	\$ 1,908,800	\$	\$ 209,833	\$ 2,061,800
Department Total	\$ 1,908,800	\$	\$ 209,833	\$ 2,061,800
Ambulance				
Ambulance Fund	\$ 337,774	\$	\$ 381,574	\$ 551,610
Department Total	\$ 337,774	\$	\$ 381,574	\$ 551,610

- 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.

TOWN OF KEARNY FINAL BUDGET
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	36	\$ 827,580	\$ 260,062	\$ 158,470	\$ 84,868	\$ 1,330,980
SPECIAL REVENUE FUNDS						
Total Special Revenue Funds						
DEBT SERVICE FUNDS						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Utilities	3	\$ 120,851	\$ 13,898	\$ 20,553	\$ 19,016	\$ 174,318
Sanitation						
Ambulance	11	278,831	16,228	31,239	38,990	365,288
Total Enterprise Funds	14	\$ 399,682	\$ 30,126	\$ 51,792	\$ 58,006	\$ 539,606
INTERNAL SERVICE FUND						
Total Internal Service Fund						
TOTAL ALL FUNDS	50	\$ 1,227,262	\$ 290,188	\$ 210,262	\$ 142,874	\$ 1,870,586