

# INSTRUCTIONS

**BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:**

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

**TOWN OF KEARNY FINAL BUDGET  
2019**

## **Protection/Unprotection of File:**

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

## **Printing Tips:**

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

**OFFICIAL BUDGET FORMS**  
**TOWN OF KEARNY FINAL BUDGET**  
**Fiscal Year 2019**

**TOWN OF KEARNY FINAL BUDGET**

**TABLE OF CONTENTS**

**Fiscal Year 2019**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

RESOLUTION NO: 18-17

A RESOLUTION BY THE MAYOR AND COUNCIL OF THE TOWN OF KEARNY,  
PINAL COUNTY, ARIZONA ADOPTING THE FISCAL YEAR 2018-2019  
ANNUAL BUDGET FOR THE TOWN OF KEARNY

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 4, 2018, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Kearny; and,

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 4, 2018, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and,

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 25, 2018, at the office of the Council Chambers for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. 42-17051 (A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Kearny for the fiscal year 2018-2019.

Passed by the Mayor and Council of the Town of Kearny, Arizona, this 25th day of June, 2018.

APPROVED:

  
Debra Sommers, Mayor

ATTEST:

  
Cathy Woolery, Town Clerk

APPROVED AS TO FORM

  
Stephen R. Cooper, Town Attorney

**TOWN OF KEARNY FINAL BUDGET**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

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					
2018	E	2,080,377	2,487,180	0	0	3,200	1,992,416	0					6,563,173
2018	E	1,685,784	147,014	0	0	3,200	1,405,136	0					3,241,135
2019		470,026	239,844		0		421,458						1,131,328
2019	B	124,795											124,795
2019	B												0
2019	C	1,329,370	2,906,693	0	0	3,200	1,717,165	0					5,956,428
2019	D	0	0	0	0	0	0	0					0
2019	D	0	0	0	0	0	0	0					0
2019	D	205,564	0	0	0	0	0	0					205,564
2019	D	0	59,357	0	0	0	146,207	0					205,564
2019													
2019		2,129,755	3,087,180	0	0	3,200	1,992,416	0					7,212,551
2019	E	2,359,856	5,601,212	0	0	3,200	1,976,226	0					9,940,494

**EXPENDITURE LIMITATION COMPARISON**

	2018	2019
1. Budgeted expenditures/expenses	\$ 6,563,173	\$ 9,940,494
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,563,173	9,940,494
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,563,173	\$ 9,940,494
6. EEC expenditure limitation	\$ 2,041,985	\$ 2,228,861

\* 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 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 187,339	\$ 191,814
2. Amount received from primary property taxation in the <b>current year</b> 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	\$ 124,319	\$ 124,795
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 124,319	\$ 124,795
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 119,319	
(2) Prior years' levies	5,000	
(3) Total primary property taxes	\$ 124,319	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 124,319	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	2.2209	2.3062
(2) Secondary property tax rate		
(3) Total city/town tax rate	2.2209	2.3062
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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 546,823	\$ 615,087	\$ 557,759
<b>Licenses and permits</b>			
Utility Franchise	62,510	52,524	63,760
Solicitors Licenses	306	187	312
<b>Intergovernmental</b>			
State Shared Income Tax	256,981	257,008	262,121
Auto Lieu Tax	115,965	137,504	127,899
State Shared Sales Tax	194,606	184,621	205,942
<b>Charges for services</b>			
Recreation Fees	3,351	1,367	3,418
Swimming Pool Fees	2,659	3,151	2,712
Airport Fees	5,712	5,560	5,826
Hayden Dispatch Services	22,440	22,000	22,000
<b>Fines and forfeits</b>			
Court Fines	9,283	17,113	9,177
<b>Interest on investments</b>			
Interest Income	6,452	16,951	6,517
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	24,480	20,306	12,000
Donations	14,280	2,067	14,423
<b>Miscellaneous</b>			
Miscellaneous	14,620	29,099	35,504
<b>Total General Fund</b>	<b>\$ 1,280,468</b>	<b>\$ 1,364,545</b>	<b>\$ 1,329,370</b>

\* 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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>			
Misc. Grants/Donations	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$

\* 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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
<b>INTERNAL SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	<u>\$ 5,307,526</u>	<u>\$ 3,619,196</u>	<u>\$ 5,956,428</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 2019**

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
HURF Fund	\$	\$	\$ 59,357	\$
Utilities Fund			72,207	
Sanitation Fund			37,000	
Ambulance Fund			37,000	
<b>Total General Fund</b>	\$	\$	\$ 205,564	\$
<b>SPECIAL REVENUE FUNDS</b>				
General Fund	\$	\$	\$	\$ 59,357
<b>Total Special Revenue Funds</b>	\$	\$	\$	\$ 59,357
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Utilities Fund	\$	\$	\$	\$ 72,207
Sanitation Fund				37,000
Ambulance Fund				37,000
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 146,207
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 205,564	\$ 205,564

**TOWN OF KEARNY FINAL BUDGET**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
<b>GENERAL FUND</b>				
Mayor & Council	\$ 28,260	\$	\$ 21,719	\$ 30,005
Administration	322,902		301,567	346,267
Police/Patrol	687,185		667,358	869,182
Fire	93,544		62,220	73,452
PW-Parks	88,029		101,857	93,519
Attorney	36,000		36,000	36,000
Magistrate	74,066		45,454	77,677
Recreation	22,260		22,312	26,835
Library	74,386		85,523	91,739
PW-Streets	223,113		155,351	196,549
Police/Dispatch	207,734		186,424	265,788
Contingency	222,898			252,842
Transfer Out				
<b>Total General Fund</b>	<b>\$ 2,080,377</b>	<b>\$</b>	<b>\$ 1,685,784</b>	<b>\$ 2,359,856</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF-Street Maintenance	\$ 230,214	\$	\$ 110,025	\$ 231,022
LTAf-Transportation Program				
Miscellaneous Grants	2,061,800			4,061,800
County Transportation Sales Tax	195,166		36,989	1,308,390
<b>Total Special Revenue Funds</b>	<b>\$ 2,487,180</b>	<b>\$</b>	<b>\$ 147,014</b>	<b>\$ 5,601,212</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
Firefighters Pension	\$ 3,200	\$	\$ 3,200	\$ 3,200
<b>Total Permanent Funds</b>	<b>\$ 3,200</b>	<b>\$</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>
<b>ENTERPRISE FUNDS</b>				
Utilities	\$ 970,476	\$	\$ 645,987	\$ 858,439
Sanitation	271,963		266,305	261,593
Ambulance	749,977		492,844	856,194
<b>Total Enterprise Funds</b>	<b>\$ 1,992,416</b>	<b>\$</b>	<b>\$ 1,405,136</b>	<b>\$ 1,976,226</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,563,173</b>	<b>\$</b>	<b>\$ 3,241,135</b>	<b>\$ 9,940,494</b>

\* 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 2019**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2018</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2019</b>
<b>Mayor and Council:</b>				
General Fund	\$ 28,260	\$	\$	\$ 30,005
<b>Department Total</b>	<b>\$ 28,260</b>	<b>\$</b>	<b>\$</b>	<b>\$ 30,005</b>
<b>Administration:</b>				
General Fund	\$ 322,902	\$	\$	\$ 346,267
<b>Department Total</b>	<b>\$ 322,902</b>	<b>\$</b>	<b>\$</b>	<b>\$ 346,267</b>
<b>Police/Dispatch</b>				
General Fund	\$ 894,919	\$	\$	\$ 1,134,970
<b>Department Total</b>	<b>\$ 894,919</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,134,970</b>
<b>Fire</b>				
General Fund	\$ 93,544	\$	\$	\$ 73,452
Firefighters Pension Fund	3,200			3,200
<b>Department Total</b>	<b>\$ 96,744</b>	<b>\$</b>	<b>\$</b>	<b>\$ 76,652</b>
<b>Public Works/Parks/Streets/Utilities</b>				
General Fund	\$ 311,142	\$	\$	\$ 290,068
Highway User Revenue Fund	206,463			206,022
Utilities Fund	704,003			728,439
Sales Tax Transportation Fund	195,166			1,308,390
Sanitation Fund	271,963			257,298
<b>Department Total</b>	<b>\$ 1,688,737</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,790,217</b>
<b>Contingency Reserve</b>				
General Fund	222,898			252,842
Highway User Revenue Fund	23,751			25,000
Utilities Fund	266,473			130,000
Sanitation Fund				4,296
Ambulance Fund	198,367			50,000
<b>Department Total</b>	<b>\$ 711,489</b>	<b>\$</b>	<b>\$</b>	<b>\$ 462,138</b>
<b>Attorney</b>				
General Fund	\$ 36,000	\$	\$	\$ 36,000
<b>Department Total</b>	<b>\$ 36,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 36,000</b>
<b>Magistrate</b>				
General Fund	\$ 74,066	\$	\$	\$ 77,677
<b>Department Total</b>	<b>\$ 74,066</b>	<b>\$</b>	<b>\$</b>	<b>\$ 77,677</b>
<b>Recreation</b>				
General Fund	\$ 22,260	\$	\$	\$ 26,835
<b>Department Total</b>	<b>\$ 22,260</b>	<b>\$</b>	<b>\$</b>	<b>\$ 26,835</b>
<b>Library</b>				
General Fund	\$ 74,386	\$	\$	\$ 91,739
<b>Department Total</b>	<b>\$ 74,386</b>	<b>\$</b>	<b>\$</b>	<b>\$ 91,739</b>
<b>Misc. Grants</b>				
Grants Fund	\$ 2,061,800	\$	\$	\$ 4,061,800
<b>Department Total</b>	<b>\$ 2,061,800</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,061,800</b>
<b>Ambulance</b>				
Ambulance Fund	\$ 551,610	\$	\$	\$ 806,194
<b>Department Total</b>	<b>\$ 551,610</b>	<b>\$</b>	<b>\$</b>	<b>\$ 806,194</b>
	6,563,173			9,940,494

\* 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 2019**

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
<b>GENERAL FUND</b>	33	\$ 850,018	\$ 358,605	\$ 176,031	\$ 90,062	\$ 1,474,716
<b>SPECIAL REVENUE FUNDS</b>						
<b>Total Special Revenue Funds</b>		\$	\$	\$	\$	\$
<b>DEBT SERVICE FUNDS</b>						
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Utilities	3	\$ 122,387	\$ 14,442	\$ 19,788	\$ 22,787	\$ 179,404
Sanitation						
Ambulance	10	\$ 501,950	\$ 11,981	\$ 29,383	\$ 75,615	\$ 618,929
<b>Total Enterprise Funds</b>	13	\$ 624,337	\$ 26,423	\$ 49,171	\$ 98,402	\$ 798,333
<b>INTERNAL SERVICE FUND</b>						
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	46	\$ 1,474,355	\$ 385,028	\$ 225,202	\$ 188,464	\$ 2,273,049