

OFFICIAL BUDGET FORMS

CITY/TOWN OF KEARNY

Fiscal Year 2015

CITY/TOWN OF KEARNY

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CITY/TOWN OF KEARNY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 1,644,386	\$ 1,457,873	\$ 1,540,833	Primary: \$ 120,762	\$ 1,232,577	\$	\$	\$ 216,357	\$	\$ 3,110,529	\$ 1,804,391
2. Special Revenue Funds	2,222,744	127,046	497,605	Secondary:	1,810,009				59,357	2,248,257	1,946,812
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds	3,200	2,784	82,417		3,200					85,617	3,200
8. Enterprise Funds Available	1,369,065	1,246,528	295,776		1,355,209				157,000	1,493,985	1,316,684
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,369,065	1,246,528	295,776		1,355,209				157,000	1,493,985	1,316,684
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 5,239,395	\$ 2,834,231	\$ 2,416,631	\$ 120,762	\$ 4,400,995	\$	\$	\$ 216,357	\$ 216,357	\$ 6,938,388	\$ 5,071,087

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 5,239,395	\$ 5,071,087
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	5,239,395	5,071,087
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 5,239,395	\$ 5,071,087
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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 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/TOWN OF KEARNY
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 165,122	\$ 170,035
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	\$ 119,615	\$ 120,762
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 119,615	\$ 120,762
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 114,615	
(2) Prior years' levies	5,000	
(3) Total primary property taxes	\$ 119,615	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 0	
C. Total property taxes collected	\$ 119,615	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	2.0100	1.9909
(2) Secondary property tax rate		
(3) Total city/town tax rate	2.0100	1.9909
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.

CITY/TOWN OF KEARNY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Sales Taxes	\$ 615,907	\$ 535,680	\$ 546,394
Licenses and permits			
Utility Franchise	57,182	55,364	57,080
Building Permits			
Solicitors Licenses	404	404	408
Intergovernmental			
State Shared Income Tax	217,552	217,552	236,046
Auto Lieu Tax	85,493	82,043	90,690
State Shared Sales Tax	168,495	168,089	176,199
Charges for services			
Recreation Fees	2,020	2,020	2,040
Swimming Pool Fees	1,818	3,371	3,371
Airport Fees	5,757	6,220	6,220
Hayden Dispatch Services	53,703	60,095	61,297
Fines and forfeits			
Court Fines	10,777	17,645	17,812
Interest on investments			
Interest	1,702	1,010	1,020
In-lieu property taxes			
Contributions			
Voluntary contributions	12,000	12,000	12,000
Pool Donation	12,000	14,768	12,000
Recreation Donations	8,000	5,000	8,000
Miscellaneous			
Miscellaneous	1,843	2,844	2,000
Total General Fund	\$ 1,254,654	\$ 1,184,105	\$ 1,232,577

* 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/TOWN OF KEARNY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
HIGHWAY USERS REVENUE FUND	\$	\$	\$
HURF Revenues	126,761	118,891	133,846
Interest	150	48	150
Miscellaneous	500		500
	\$ 127,411	\$ 118,939	\$ 134,496
LOCAL TRANSPORTATION ASSISTANCE FUND	\$	\$	\$
LTAIF			
Interest	30	44	20
	\$ 30	\$ 44	\$ 20
COUNTY TRANSPORTATION SALES TAX FUND	\$	\$	\$
County Shared Sales Tax	62,590	72,044	63,216
Interest	473	245	477
	\$ 63,062	\$ 72,288	\$ 63,693
MISCELLANEOUS GRANTS FUND	\$	\$	\$
Miscellaneous Potential Grants	1,741,800	41,479	1,461,800
ADOT Airport Grant	150,000		150,000
	\$ 1,891,800	\$ 41,479	\$ 1,611,800
Total Special Revenue Funds	\$ 2,082,303	\$ 232,750	\$ 1,810,009

CITY/TOWN OF KEARNY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Debt Service Funds	\$ _____ 0	\$ _____ 0	\$ _____ 0
CAPITAL PROJECTS FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Capital Projects Funds	\$ _____ 0	\$ _____ 0	\$ _____ 0

CITY/TOWN OF KEARNY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
Firefighters Pension Fund	\$ 3,200	\$ 1,079	\$ 3,200
	\$ 3,200	\$ 1,079	\$ 3,200

Total Permanent Funds \$ 3,200 \$ 1,079 \$ 3,200

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

ENTERPRISE FUNDS

Utilities	\$ 719,482	\$ 727,019	\$ 726,677
Sanitation	273,697	258,645	276,434
Ambulance	348,612	399,180	352,098
	\$ 1,341,791	\$ 1,384,844	\$ 1,355,209

Total Enterprise Funds \$ 1,341,791 \$ 1,384,844 \$ 1,355,209

CITY/TOWN OF KEARNY
Revenues Other Than Property Taxes
Fiscal Year 2015

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Internal Service Funds	\$ _____ 0	\$ _____ 0	\$ _____ 0
TOTAL ALL FUNDS	\$ <u>4,681,948</u>	\$ <u>2,802,778</u>	\$ <u>4,400,995</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.

CITY/TOWN OF KEARNY
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$ 216,357	\$
Total General Fund	\$ 0	\$ 0	\$ 216,357	\$ 0
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund	\$	\$	\$	\$ 59,357
Total Special Revenue Funds	\$ 0	\$ 0	\$ 0	\$ 59,357
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$ 0	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Utilities Fund (Water & Sewer)	\$	\$	\$	\$ 83,000
Sanitation Fund				37,000
Ambulance Fund				37,000
Total Enterprise Funds	\$ 0	\$ 0	\$ 0	\$ 157,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 0	\$ 0	\$ 216,357	\$ 216,357

CITY/TOWN OF KEARNY
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor & Council	\$ 30,275	\$	\$ 14,392	\$ 30,435
Administration	287,977		299,336	295,717
Police/Patrol	498,860		509,674	578,907
Fire	54,750		51,491	55,150
PW-Parks	75,200		80,885	78,792
Attorney	30,000		35,793	30,600
Magistrate	44,203		40,870	44,658
Recreation	20,094		17,639	20,148
Library	43,009		62,609	61,041
PW-Streets	121,944		136,932	122,492
Police/Dispatch	155,700		188,253	198,088
Contingency	282,374		20,000	288,363
Total General Fund	\$ 1,644,386	\$ 0	\$ 1,457,873	\$ 1,804,391
SPECIAL REVENUE FUNDS				
HURF - Street Maintenance	\$ 74,271	\$	\$ 55,137	\$ 75,983
LTAF - Transportation Program	13,367		6,956	10,920
Miscellaneous Grants	1,741,800		41,479	1,461,800
County Transportation Sales Tax	243,306		23,474	248,109
ADOT Airport Grant	150,000			150,000
Total Special Revenue Funds	\$ 2,222,744	\$ 0	\$ 127,046	\$ 1,946,812
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$ 0	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS				
Firefighters Pension	\$ 3,200	\$	\$ 2,784	\$ 3,200
Total Permanent Funds	\$ 3,200	\$ 0	\$ 2,784	\$ 3,200
ENTERPRISE FUNDS				
Utilities	\$ 804,910	\$	\$ 718,691	\$ 746,155
Sanitation	250,076		185,091	253,309
Ambulance	314,079		342,746	317,220
Total Enterprise Funds	\$ 1,369,065	\$ 0	\$ 1,246,528	\$ 1,316,684
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 5,239,395	\$ 0	\$ 2,834,231	\$ 5,071,087

* 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/TOWN OF KEARNY
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Mayor and Council:				
General Fund	\$ 30,275	\$	\$ 14,392	\$ 30,435
Department Total	\$ 30,275	\$ 0	\$ 14,392	\$ 30,435
List Department: Administration				
General Fund	\$ 287,977	\$	\$ 299,336	295,717
Department Total	\$ 287,977	\$ 0	\$ 299,336	\$ 295,717
List Department: Police/Dispatch				
General Fund	\$ 654,560	\$	\$ 697,927	776,995
Department Total	\$ 654,560	\$ 0	\$ 697,927	\$ 776,995
List Department: Fire				
General Fund	\$ 54,750	\$	\$ 51,491	55,150
Firefighter's Pension Fund	3,200		2,784	3,200
Department Total	\$ 57,950	\$ 0	\$ 54,275	\$ 58,350
List Department: Public Works/Parks				
General Fund	\$ 75,200	\$	\$ 80,885	\$ 78,792
Department Total	\$ 75,200	\$ 0	\$ 80,885	\$ 78,792
List Department: Attorney				
General Fund	\$ 30,000	\$	\$ 35,793	\$ 30,600
Department Total	\$ 30,000	\$ 0	\$ 35,793	\$ 30,600
List Department: Magistrate				
General Fund	\$ 44,203	\$	\$ 40,870	\$ 44,658
Department Total	\$ 44,203	\$ 0	\$ 40,870	\$ 44,658
List Department: Recreation				
General Fund	\$ 20,094	\$	\$ 17,639	\$ 20,148
Department Total	\$ 20,094	\$ 0	\$ 17,639	\$ 20,148
List Department: Library				
General Fund	\$ 43,009	\$	\$ 62,609	\$ 61,041
Department Total	\$ 43,009	\$ 0	\$ 62,609	\$ 61,041

* 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/TOWN OF KEARNY
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Public Works/Streets				
General Fund	\$ 121,944	\$	\$ 136,932	\$ 122,492
Highway User Revenue Fund	67,900		55,137	69,258
Transportation Sales Tax Fund	237,000		23,474	241,740
Department Total	\$ 426,844	\$ 0	\$ 215,543	\$ 433,490
List Department: Contingency				
General Fund	\$ 282,374	\$	\$ 20,000	\$ 288,363
Highway User Revenue Fund	6,371			6,725
LTAf	5,000			2,385
Transportation Sales Tax Fund	6,306			6,369
Utilities Fund	143,896		143,896	102,528
Sanitation Fund	27,370			27,643
Ambulance Fund	41,833			42,252
Department Total	\$ 513,150	\$ 0	\$ 163,896	\$ 476,265
List Department: Transportation/Streets				
LTAf	\$ 8,367	\$	\$ 6,956	\$ 8,535
Department Total	\$ 8,367	\$ 0	\$ 6,956	\$ 8,535
List Department: Miscellaneous Grant Fund				
Miscellaneous Grants	\$ 1,741,800	\$	\$ 41,479	\$ 1,461,800
ADOT Airport Imp. Grant	150,000			150,000
Department Total	\$ 1,891,800	\$ 0	\$ 41,479	\$ 1,611,800
List Department: Utilities-Water & Sewer				
Utilities Fund	\$ 661,014	\$	\$ 574,795	\$ 643,627
Department Total	\$ 661,014	\$ 0	\$ 574,795	\$ 643,627
List Department: Sanitation				
Sanitation Fund	\$ 222,706	\$	\$ 185,091	\$ 225,666
Department Total	\$ 222,706	\$ 0	\$ 185,091	\$ 225,666
Ambulance				
Ambulance Fund	\$ 272,246	\$	\$ 342,746	\$ 274,968
Department Total	\$ 272,246	\$ 0	\$ 342,746	\$ 274,968
TOTAL ALL DEPARTMENTS	\$ 5,239,395	\$ 0	\$ 2,834,231	\$ 5,071,087

* 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/TOWN OF KEARNY
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	29	\$ 750,549	\$ 96,198	\$ 136,400	\$ 78,909	= \$ 1,062,056
SPECIAL REVENUE FUNDS						
LTAFF-Transportation Program	0	\$ 4,402	\$	\$	\$ 557	= \$ 4,959
						0
Total Special Revenue Funds	0	\$ 4,402	\$ 0	\$ 0	\$ 557	= \$ 4,959
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$ 0
						0
Total Debt Service Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$ 0
						0
Total Capital Projects Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$ 0
						0
Total Permanent Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	= \$ 0
ENTERPRISE FUNDS						
Utilities	4	\$ 136,541	\$ 15,839	\$ 29,804	\$ 19,091	= \$ 201,275
Sanitation	1	32,757	3,800	11,988	6,476	55,021
Ambulance	6	191,554	13,801	22,141	30,860	258,356
Total Enterprise Funds	11	\$ 360,852	\$ 33,440	\$ 63,933	\$ 56,427	= \$ 514,652
TOTAL ALL FUNDS	40	\$ 1,115,803	\$ 129,638	\$ 200,333	\$ 135,893	= \$ 1,581,667