

OFFICIAL BUDGET FORMS

CITY OF BULLHEAD CITY

Fiscal Year 2015

CITY OF BULLHEAD CITY

TABLE OF CONTENTS

Fiscal Year 2015

Resolution for the Adoption of the Tentative 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

Schedule G—Full-Time Employees and Personnel Compensation

RESOLUTION NO. 2014R- 32

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF BULLHEAD CITY, MOHAVE COUNTY, ARIZONA, ADOPTING A TENTATIVE BUDGET, ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE CITY OF BULLHEAD CITY FOR THE FISCAL YEAR 2014-2015, AUTHORIZING AND DIRECTING THE PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF HEARING ON SAID BUDGET AND NOTICE OF DATE OF FINAL ADOPTION OF SAID BUDGET.

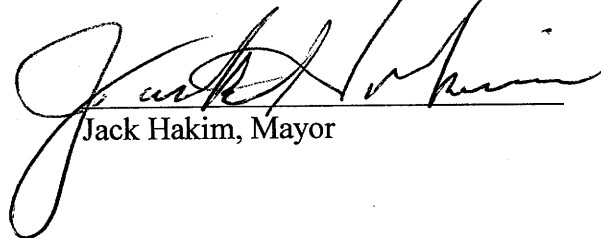
NOW THEREFORE, BE IT RESOLVED by the Mayor and the City Council of the City of Bullhead City, Arizona as follows:

SECTION 1 THAT, the statements and schedules attached are hereby adopted as the estimated amounts required to meet the public expense for the City of Bullhead City and as the tentative budget for the fiscal year 2014-2015. Copies of the said statements and schedules have been distributed to the Council and are on file in the office of the City Clerk. Said copies are attached hereto for the City Council of the City of Bullhead City.

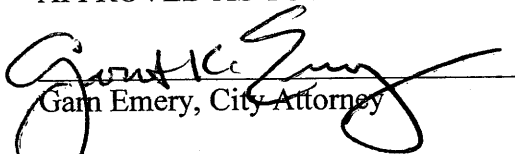
SECTION 2 THAT, the Clerk is hereby authorized and directed to publish in the manner prescribed by law, the attached statement and schedule as said tentative budget, together with a copy of this resolution as notice of meeting of the City Council, to wit:

That the City Council will meet on the 17th day of June, at 5:30 p.m. in the Council Chambers at 1255 Marina Boulevard, Bullhead City, Arizona, to hold a public hearing when and where any taxpayer may appear and be heard in favor of or against any proposed expenditure at said time and place, and after said hearing for the purpose of finally adopting the budget for the fiscal year 2014-2015 for the City of Bullhead City.

PASSED AND ADOPTED by the Mayor and City Council of the City of Bullhead City, Arizona, this 3rd day of June 2014.


Jack Hakim, Mayor

APPROVED AS TO FORM:


Garn Emery, City Attorney

ATTEST:


Sue Stein, CMC, City Clerk

Date: 6-4-14

CITY OF BULLHEAD CITY
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	\$ 23,056,089	\$ 21,825,810	\$ 6,247,708	Primary:	\$ 24,232,103	\$ 20,000	\$	\$	\$ 1,842,575	\$ 28,657,236	\$ 23,609,528
2. Special Revenue Funds	7,492,502	6,102,725	1,989,475	Secondary:	7,261,622	5,935		408,033	800,000	8,865,065	7,919,733
3. Debt Service Funds Available	5,646,987	5,546,866	440,314		3,436,250			1,581,942		5,458,506	5,458,506
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	5,646,987	5,546,866	440,314		3,436,250			1,581,942		5,458,506	5,458,506
6. Capital Projects Funds	5,356,251	3,954,196	2,431,164		6,681,887			525,000		9,638,051	9,633,471
7. Permanent Funds											
8. Enterprise Funds Available	18,900,414	14,482,664	8,351,803		9,437,898	4,854,336		127,600		22,771,637	21,383,591
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	18,900,414	14,482,664	8,351,803		9,437,898	4,854,336		127,600		22,771,637	21,383,591
11. Internal Service Funds	7,397,841	6,736,429	550,000		6,785,344					7,335,344	7,277,305
12. TOTAL ALL FUNDS	\$ 67,850,084	\$ 58,648,690	\$ 20,010,464	\$	\$ 57,835,104	\$ 4,880,271	\$	\$ 2,642,575	\$ 2,642,575	\$ 82,725,839	\$ 75,282,134

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 or voter-approved alternative expenditure limitation

2014	2015
\$ 67,850,084	\$ 75,282,134
(11,197,893)	(15,611,217)
56,652,191	59,670,917
12,304,801	18,639,821
\$ 44,347,390	\$ 41,031,096
\$ 44,777,090	\$ 44,317,410

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 OF BULLHEAD CITY
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>Twenty-One</u> 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 OF BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City sales	\$ 10,384,602	\$ 10,431,883	\$ 10,437,259
Franchise	658,800	666,145	672,368
Transient Occupancy (Bed)	72,010	71,000	71,000
Licenses and permits			
Business and non-business	194,850	202,500	182,500
Building	150,510	293,000	297,395
Animal	28,500	23,000	73,000
Zoning	12,510	33,650	33,964
Intergovernmental			
State shared income tax	4,411,277	4,407,235	4,786,281
State shared sales tax	3,416,555	3,416,555	3,572,770
Auto lieu	1,849,936	1,886,784	1,943,388
Grant	13,000	4,839	
Charges for services			
Special police services	621,424	643,939	646,380
Parks and recreation	231,775	230,822	285,873
Planning and zoning	64,600	116,996	118,544
Animal	33,500	28,500	28,500
Miscellaneous	15,500	13,800	13,800
Fines and forfeits			
Court fines	493,000	498,096	498,096
Court costs, fees and charges	463,500	441,718	441,718
Interest on investments			
Investment income	6,250	6,528	6,528
Contributions			
Voluntary contributions	16,500	11,000	11,000
Miscellaneous			
Rents	114,893	40,729	44,849
Animal spay/neuter	33,000	29,500	29,500
Other	79,500	87,002	37,390
Total General Fund	\$ 23,365,992	\$ 23,585,221	\$ 24,232,103

* 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 BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway User Revenue (HURF)			
State shared gasoline taxes	\$ 3,000,000	\$ 3,165,955	\$ 3,313,274
Miscellaneous	3,000	3,014	3,000
	<u>\$ 3,003,000</u>	<u>\$ 3,168,969</u>	<u>\$ 3,316,274</u>
Transit			
Federal grants	\$ 779,408	\$ 760,068	\$ 860,759
Charges for services	203,057	203,869	165,800
Voluntary donations	76,250	124,350	76,200
Miscellaneous	36,727	3	
	<u>\$ 1,095,442</u>	<u>\$ 1,088,290</u>	<u>\$ 1,102,759</u>
Special Events			
Charges for services	\$ 630,900	\$ 720,825	\$ 917,416
Miscellaneous	296,835	202,156	183,227
	<u>\$ 927,735</u>	<u>\$ 922,981</u>	<u>\$ 1,100,643</u>
CDBG/Housing			
Federal grants	\$ 600,000	\$ 139,550	\$ 523,590
State grants	30,000		25,086
	<u>\$ 630,000</u>	<u>\$ 139,550</u>	<u>\$ 548,676</u>
Water Impost			
Charges for services	\$ 453,750	\$ 456,335	\$ 465,000
Investment income	100		100
	<u>\$ 453,850</u>	<u>\$ 456,335</u>	<u>\$ 465,100</u>
Special Assessments Admin			
Charges for services	\$ 72,000	\$ 71,648	\$ 70,000
Investment income	400	547	400
	<u>\$ 72,400</u>	<u>\$ 72,195</u>	<u>\$ 70,400</u>
Bullhead City Sr Nutrition			
Federal grants	\$ 123,516	\$ 106,321	\$ 145,250
State grants	20,221	20,221	20,500
Voluntary donations	43,802	60,976	41,894
	<u>\$ 187,539</u>	<u>\$ 187,518</u>	<u>\$ 207,644</u>
Grants Police			
Federal grants	\$ 195,727	\$ 40,097	\$ 99,065
Other	100,000		100,000
	<u>\$ 295,727</u>	<u>\$ 40,097</u>	<u>\$ 199,065</u>
Grants Miscellaneous			
Federal grants	\$ 100,000		\$ 100,000
	<u>\$ 100,000</u>		<u>\$ 100,000</u>
Court Enhancement			
Court fines	\$ 35,000	\$ 31,433	\$ 32,000
Investment income	100	100	100
	<u>\$ 35,100</u>	<u>\$ 31,533</u>	<u>\$ 32,100</u>
Domestic Violence Assistance			
Federal grants	\$ 55,536	\$ 35,417	\$ 58,906
State grants	32,356	47,616	37,425
	<u>\$ 87,892</u>	<u>\$ 83,033</u>	<u>\$ 96,331</u>
Court Fill the Gap			
Court fines	\$ 6,100	\$ 6,305	\$ 6,300
Investment income	71	70	30

CITY OF BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
	\$ 6,171	\$ 6,375	\$ 6,330
Racketeering Influence Criminal Organization			
Investment income	\$ 250	\$ 65	\$ 70
Forfeitures		13,175	
	\$ 250	\$ 13,240	\$ 70
Court Judicial Collection Enhancement			
Court Fines	\$ 13,200	\$ 13,100	\$ 13,200
Investment income	50	30	30
	\$ 13,250	\$ 13,130	\$ 13,230
Court FARE			
Court fines	\$ 3,000	\$ 3,466	\$ 3,000
	\$ 3,000	\$ 3,466	\$ 3,000
Housing			
Intergovernmental	\$ 1,600	\$	\$
	\$ 1,600	\$	\$
Total Special Revenue Funds	\$ 6,912,956	\$ 6,226,712	\$ 7,261,622

* 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 BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
Sewer Improvement District #3			
Special assessments	\$ 1,902,000	\$ 1,935,777	\$ 1,820,350
Investment income	800	800	600
	<u>\$ 1,902,800</u>	<u>\$ 1,936,577</u>	<u>\$ 1,820,950</u>
Sewer Improvement District #1			
Special assessments	\$ 948,900	\$ 1,089,366	\$ 984,500
Investment income	200	400	300
	<u>\$ 949,100</u>	<u>\$ 1,089,766</u>	<u>\$ 984,800</u>
Sewer Improvement District #2			
Special assessments	\$ 638,750	\$ 698,811	\$ 630,300
Investment income	300	300	200
	<u>\$ 639,050</u>	<u>\$ 699,111</u>	<u>\$ 630,500</u>
Total Debt Service Funds	<u>\$ 3,490,950</u>	<u>\$ 3,725,454</u>	<u>\$ 3,436,250</u>
CAPITAL PROJECTS FUNDS			
Street Improvements			
Dedicated city sales tax	\$	\$	\$ 5,000,000
Federal grants	689,302	175,535	315,532
State grants	1,289,697		
Miscellaneous			
	<u>\$ 1,978,999</u>	<u>\$ 175,535</u>	<u>\$ 5,315,532</u>
Drainage Improvements			
Flood control district taxes	\$ 1,092,384	\$ 986,628	\$ 986,628
Federal grant	590,596	290,767	202,753
Investment income	2,000	2,000	2,000
	<u>\$ 1,684,980</u>	<u>\$ 1,279,395</u>	<u>\$ 1,191,381</u>
Park Improvements			
Federal grants	\$ 423,508	\$	\$
State grants	23,725	11,543	93,553
	<u>\$ 447,233</u>	<u>\$ 11,543</u>	<u>\$ 93,553</u>
Street Lighting Districts			
Special assessments	\$ 63,278	\$ 70,610	\$ 81,421
	<u>\$ 63,278</u>	<u>\$ 70,610</u>	<u>\$ 81,421</u>
Municipal Improvements			
Federal grants	\$ 100,000	\$	\$
	<u>\$ 100,000</u>	<u>\$</u>	<u>\$</u>
Total Capital Projects Funds	<u>\$ 4,274,490</u>	<u>\$ 1,537,083</u>	<u>\$ 6,681,887</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 OF BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
ENTERPRISE FUNDS			
Wastewater			
Charges for services	\$ 9,047,250	\$ 9,074,728	\$ 9,112,648
Investment revenues	35,300	51,000	51,000
Miscellaneous	2,800	5,500	5,500
	<u>\$ 9,085,350</u>	<u>\$ 9,131,228</u>	<u>\$ 9,169,148</u>
Sewer Development			
Charges for services	\$ 155,000	\$ 152,648	\$ 125,000
Investment income	2,500	3,750	3,750
	<u>\$ 157,500</u>	<u>\$ 156,398</u>	<u>\$ 128,750</u>
Water Resources			
Water resource fees	\$ 40,000	\$ 48,933	\$ 40,000
Other	100,000	23,069	100,000
	<u>\$ 140,000</u>	<u>\$ 72,002</u>	<u>\$ 140,000</u>
Total Enterprise Funds	<u>\$ 9,382,850</u>	<u>\$ 9,359,628</u>	<u>\$ 9,437,898</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 OF BULLHEAD CITY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
NW AZ Employee Benefit Trust			
Charges for services	\$ 3,220,079	\$ 3,075,046	\$ 3,345,739
Contributions	313,285	313,285	306,546
	<u>\$ 3,533,364</u>	<u>\$ 3,388,331</u>	<u>\$ 3,652,285</u>
Fleet Services			
Charges for services	\$ 1,998,054	\$ 1,383,936	\$ 1,519,237
	<u>\$ 1,998,054</u>	<u>\$ 1,383,936</u>	<u>\$ 1,519,237</u>
Risk Management			
Charges for services	\$ 1,434,628	\$ 1,498,026	\$ 1,613,322
Investment income	500	500	500
	<u>\$ 1,435,128</u>	<u>\$ 1,498,526</u>	<u>\$ 1,613,822</u>
Employee Benefit Trust			
Charges for services	\$ 52,342	\$ 52,221	\$
	<u>\$ 52,342</u>	<u>\$ 52,221</u>	<u>\$</u>
Total Internal Service Funds	<u>\$ 7,018,888</u>	<u>\$ 6,323,014</u>	<u>\$ 6,785,344</u>
TOTAL ALL FUNDS	<u>\$ 54,446,126</u>	<u>\$ 50,757,112</u>	<u>\$ 57,835,104</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 OF BULLHEAD CITY
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Municipal Property Corporation	\$	\$	\$	\$ 1,099,750
Transit				296,932
Bullhead City Sr Nutrition				100,460
Wastewater				127,600
Excise Tax Refunding				182,192
Parks Improvements				25,000
Sale of assets	20,000			
Court Fill the Gap				10,641
Total General Fund	\$ 20,000	\$	\$	\$ 1,842,575
SPECIAL REVENUE FUNDS				
HURF	\$	\$	\$	\$ 800,000
Transit			296,932	
Bullhead City Sr Nutrition			100,460	
Court Fill the Gap			10,641	
Real estate owned	5,935			
Total Special Revenue Funds	\$ 5,935	\$	\$ 408,033	\$ 800,000
DEBT SERVICE FUNDS				
General Fund	\$	\$	\$ 1,281,942	\$
HURF			300,000	
Total Debt Service Funds	\$	\$	\$ 1,581,942	\$
CAPITAL PROJECTS FUNDS				
Street Improvements	\$	\$	\$ 500,000	\$
Parks Improvements			25,000	
Total Capital Projects Funds	\$	\$	\$ 525,000	\$
ENTERPRISE FUNDS				
General Fund	\$	\$	\$ 127,600	\$
Bond Proceeds	4,854,336			
Total Enterprise Funds	\$ 4,854,336	\$	\$ 127,600	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,880,271	\$	\$ 2,642,575	\$ 2,642,575

CITY OF BULLHEAD CITY
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				
Police	\$ 11,911,899	\$	\$ 12,027,841	\$ 12,127,114
General Government	2,897,934		2,853,467	3,036,706
Culture-Recreation	2,510,315	37,000	2,491,006	2,576,375
Legal Services	1,012,226		997,042	1,027,130
Judicial	863,869		868,730	884,004
Financial Administration	646,665		651,744	660,976
Animal Care and Welfare	559,827		579,762	596,834
Executive	345,358		344,914	356,767
Legislative	317,026		296,294	431,287
Public Works	195,543		189,074	106,352
Personnel Administration	179,463		174,517	186,647
Economic Development	114,750		114,750	130,750
Debt Service	83,040		95,157	95,142
Capital Outlay	218,174		141,512	193,444
Contingency	1,200,000	(37,000)		1,200,000
Total General Fund	\$ 23,056,089	\$	\$ 21,825,810	\$ 23,609,528
SPECIAL REVENUE FUNDS				
Highway user revenue (HURF)	\$ 2,532,659	\$	\$ 2,534,436	\$ 3,002,410
Transit	1,320,380		1,304,886	1,317,526
Special Events	920,086		946,713	1,100,643
CDBG/HOME Grants	810,409		139,550	548,676
Water Impost	545,017		373,125	716,776
Special Assessments Admin	356,788		231,019	273,994
Bullhead City Sr Nutrition	283,711		287,721	308,104
Police Grants	251,320		40,096	199,065
Miscellaneous Grants	100,000		4,585	100,000
Court Enhancement	91,672		21,144	103,271
Domestic Violence Assistance	87,892		83,033	96,331
Court Fill the Gap	64,346		40,902	42,893
RICO	54,414		58,691	52,750
Court Judicial Collection Enhan	45,972		33,154	27,726
Arts Fund	10,953			10,953
Court FARE	10,283		820	12,680
Real Estate Owned	5,000		2,850	5,935
Housing	1,600			
Total Special Revenue Funds	\$ 7,492,502	\$	\$ 6,102,725	\$ 7,919,733
DEBT SERVICE FUNDS				
Sewer Imprv. District #3	\$ 2,138,031	\$	\$ 2,138,031	\$ 2,090,925
Municipal Property Corporation	1,670,419		1,392,000	1,399,750
Sewer Imprv. District #1	1,090,759		1,090,758	1,056,363
Sewer Imprv. District #2	747,778		747,778	729,276
Excise Tax Refunding			178,299	182,192
Total Debt Service Funds	\$ 5,646,987	\$	\$ 5,546,866	\$ 5,458,506
CAPITAL PROJECTS FUNDS				
Drainage Improvements	\$ 3,844,786	\$	\$ 3,064,056	\$ 3,622,545
Street Improvements	991,052		804,893	5,815,532
Park Improvements	447,233		11,543	118,553
Street Lighting Districts	73,180		73,704	76,841
Total Capital Projects Funds	\$ 5,356,251	\$	\$ 3,954,196	\$ 9,633,471
ENTERPRISE FUNDS				
Wastewater	\$ 14,460,414	\$	\$ 13,072,578	\$ 14,282,255
Sewer Development	4,300,000		1,387,827	7,003,336
Water Resources	140,000		22,259	98,000
Total Enterprise Funds	\$ 18,900,414	\$	\$ 14,482,664	\$ 21,383,591
INTERNAL SERVICE FUNDS				
Northwest AZ EBT	\$ 3,400,379	\$	\$ 3,328,145	\$ 3,596,555
Fleet Services	2,510,533		1,842,917	2,067,543
Risk Management	1,434,587		1,513,351	1,613,207
Employee Benefit Trust	52,342		52,016	
Total Internal Service Funds	\$ 7,397,841	\$	\$ 6,736,429	\$ 7,277,305
TOTAL ALL FUNDS	\$ 67,850,084	\$	\$ 58,648,690	\$ 75,282,134

* 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 BULLHEAD CITY
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
Legislative				
General Fund	\$ 317,026	\$	\$ 296,294	\$ 431,286
Wastewater	52,751		52,603	57,537
Department Total	\$ 369,777	\$	\$ 348,897	\$ 488,823
Judicial				
General Fund	\$ 863,869	\$	\$ 868,729	\$ 884,004
Judicial Collection Enhancement	36,800		33,154	2,800
Court Enhancement	21,008		21,144	55,443
Special Events			259	
Fill the Gap	41,249		40,902	42,893
Fines/Fees and Restitution			820	
Department Total	\$ 962,926	\$	\$ 965,008	\$ 985,140
Executive				
General Fund	\$ 345,358		344,914	356,767
Highway Urban Revenue	25,991		26,795	24,485
Water Impost	18,065		19,351	29,550
Real Estate Owned	5,000		1,746	5,000
Special Events				
Flood Control	17,926		19,346	19,790
Wastewater	100,871		100,405	93,559
Department Total	\$ 513,211		\$ 512,557	\$ 529,151
Finance Administration				
General Fund	\$ 646,665		651,744	660,976
Highway Urban Revenue	49,924		52,322	44,726
Special Assmts Admin	251,988		212,019	216,075
Water Impost	2,681		2,687	14,194
Transit				
Special Events			3,552	
BHC Sr Nutrition Center	6,589		6,607	7,110
Street Lighting Districts	2,570		2,578	2,709
Wastewater	845,192		844,172	935,752
Department Total	\$ 1,805,609		\$ 1,775,681	\$ 1,881,542
Law				
General Fund	\$ 1,012,226		997,042	1,027,130
Highway Urban Revenue	9,518		9,533	10,018
Water Impost	19,037		18,977	39,730
Special Events			282	
Victim Rights	87,892		83,033	96,331
Wastewater	51,131		51,593	55,159
Department Total	\$ 1,179,805		\$ 1,160,460	\$ 1,228,368

Personnel Administration

General Fund	\$	179,463		173,767	186,647
Highway Urban Revenue		29,245		29,398	28,074
BHC Sr Nutrition Center		5,170			
Wastewater		29,245		29,398	28,077
Risk Management		1,434,587		1,513,351	1,613,207
Employee Benefit Trust		52,342		52,016	
NW AZ EBT		3,400,379		3,328,145	3,596,555
Department Total	\$	5,130,431		5,126,075	5,452,560

General Government

General Fund	\$	2,897,934		2,853,467	3,036,707
Special Assmts Admin		4,800	18,000	19,000	4,800
Water Impost		478,202		306,101	604,464
Transit		1,109,053		981,854	1,075,726
Special Events				7,498	
Grants General			4,613	4,585	
BHC Sr Nutrition Center		5,861		5,872	6,238
Wastewater		75,681		75,514	117,550
Water Resources		70,000		20,000	28,000
Department Total	\$	4,641,531		4,273,891	4,873,485

Police Department

General Fund	\$	11,911,899		12,027,841	12,127,114
R.I.C.O		54,414		11,600	52,750
Special Events				34,363	
Police Grants		149,790		40,097	112,665
Department Total	\$	12,116,103		12,113,901	12,292,529

Highways & Streets

Highway Urban Revenue	\$	2,101,178		2,113,533	2,163,822
Special Events				14,782	
Street Lighting Districts		70,610		71,126	74,132
Flood Control		309,446		231,371	305,983
Department Total	\$	2,481,234		2,430,812	2,543,937

Sanitation

Wastewater	\$	3,297,409		3,103,766	3,283,651
Special Events				5,401	
Department Total	\$	3,297,409		3,109,167	3,283,651

Health

General Fund	\$	559,827		579,762	596,834
BHC Sr Nutrition Center		266,091		275,242	294,756
Department Total	\$	825,918		855,004	891,590

Culture & Recreation

General Fund	\$	2,510,315		2,491,006	2,576,375
Highway Urban Revenue		2,122		2,128	
Arts Commission		10,953			10,953
Special Events		920,086		875,624	1,100,643
Wastewater		2,122		2,128	
Department Total	\$	3,445,599		3,370,886	3,687,971

Public Works

General Fund	\$	195,543		189,074	106,352
Highway Urban Revenue		173,016		171,929	205,821
Water Impost		27,032		26,009	28,838
Special Events				4,952	
Flood Control		198,677		191,418	253,753
Wastewater		4,808,032		4,169,584	4,854,491
Fleet Services		2,471,917		1,842,917	2,047,538
Department Total	\$	7,874,217		6,595,883	7,496,793

Redevelopment & Housing

Housing	\$	1,600			
Real Estate Owned				1,104	935
Grants Housing/Redevelopmnt		810,409		139,550	548,676
Department Total	\$	812,009		140,654	549,611

Economic Development

General Fund	\$	114,750		114,750	130,750
Department Total	\$	114,750		114,750	130,750

Debt Service

General Fund	\$	83,040		95,157	95,142
Highway Urban Revenue		32,197		32,497	32,197
Flood Control		46,513		45,763	46,513
Municipal Property Corp		1,670,419		1,392,000	1,399,750
SID #1		1,090,759		1,090,758	1,056,363
SID #2		747,778		747,778	729,276
SID #3		2,138,031		2,138,031	2,090,925
Excise Tax Refunding				178,299	182,192
Wastewater		3,935,854		3,953,878	4,079,700
Water Resources		70,000		2,259	70,000
Department Total	\$	9,814,591		9,676,420	9,782,058

Capital Outlay

General Fund	\$	218,174		305,981	193,444
Highway Urban Revenue		109,468		96,301	
R.I.C.O.				47,091	
Transit		211,327		323,032	241,800
Police Grants		101,530			86,400
General Grants		100,000			100,000
Flood Control		2,720,000		2,576,158	2,942,683
Park Improvements		447,233		11,543	118,553
Street Improvements		991,052		804,893	5,815,532
Municipal Improvements					
Wastewater		750,148		689,537	276,779
Sewer Improvements		4,300,000		1,364,729	7,003,336
Department Total	\$	9,948,932		6,219,265	16,778,527

Contingency

General Fund	\$ 1,200,000	(37,000)		1,200,000
Highway Urban Revenue				493,268
Special Assmts Admin	100,000	(6,300)		53,119
Judicial Collection Enhancement	9,172			24,926
Court Enhancement	70,664			47,828
Fill the Gap	23,097			
Special Events				
Fines/Fees and Restitution	10,283			12,680
Flood Control	552,224			53,823
Wastewater	511,978			500,000
Sewer Development				
Fleet Services	38,616			20,005
Department Total	\$ 2,516,034	\$	\$	\$ 2,405,649

CITY OF BULLHEAD CITY
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	194	\$ 10,796,024	\$ 1,909,403	\$ 2,259,684	\$ 749,519	= \$ 15,714,630
SPECIAL REVENUE FUNDS						
Highway urban revenue	19	823,830	77,278	224,028	97,466	1,222,602
Special assessments admin	2	102,106	9,571	23,520	2,022	137,219
Water impost	3	196,414	22,190	35,868	7,840	262,312
Transit	8	333,421	35,266	92,198	21,361	482,246
Court enhancement	1	19,346	1,751		347	21,444
Fill the Gap	1	28,088	2,542	11,760	503	42,893
Housing redevelopment	1	57,057	5,930	13,248	2,028	78,263
Special events	1	73,946	6,692	12,936	1,165	94,739
Victim rights grants	2	68,407	6,191	12,230	1,225	88,053
Senior nutrition center	1	62,207	5,833	14,775	2,935	85,750
Total Special Revenue Funds	39	1,764,822	173,244	440,563	136,892	2,515,521
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
Street Lighting District	0	2,125	192	353	39	2,709
Flood Control	5	315,205	31,051	64,680	28,081	439,017
Total Capital Projects Funds	5	317,330	31,243	65,033	28,120	441,726
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Wastewater	36	1,911,359	184,106	416,035	99,838	2,611,338
Fleet	5	202,978	18,370	59,976	11,321	292,645
Risk Management	2	94,773	8,577	18,228	1,734	123,312
Total Enterprise Funds	43	2,209,110	211,053	494,239	112,893	3,027,295
TOTAL ALL FUNDS	281	15,087,286	2,324,943	3,259,519	1,027,424	21,699,172