



CITY OF YUMA BUDGET SCHEDULES
Finance Department
One City Plaza
Yuma, AZ 85364
928-373-5106

Notice is hereby given that the Yuma City Council will hold a public hearing in the Council Chambers, City Hall, One City Plaza, Yuma, Arizona, on Wednesday, June 17, 2015, at 5:30 P.M., for the purpose of (1) hearing taxpayers in favor of or against any proposed expenditure or tax levy and (2) finally determining and adopting estimates of proposed expenditures for the various purposes as set forth in the estimates and tentatively adopted. This final determination shall constitute the budget of said City for fiscal year 2015-2016. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2015-2016 tax levy. Final adoption of the tax levy will occur on July 1, 2015. The proposed Budget may be examined in the office of the City Clerk located at One City Plaza, Yuma, Arizona, at the Yuma County Library located at 2951 S 21st Drive, Yuma, Arizona, or may be viewed online at www.yumaaz.gov.

CITY OF YUMA, ARIZONA
SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
 Fiscal Year 2015-2016

FUND	ADOPTED BUDGETED EXPENSES	ACTUAL EXPENSES	FUND BALANCE/ NET ASSETS	PROPERTY TAX REVENUES	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES	OTHER FINANCING SOURCES/(USES)	INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE	BUDGETED EXPENDITURES
	2014-2015	2014-2015	7/1/2015	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016
General Fund	\$ 63,214,387	\$ 60,144,278	\$ 15,718,391	\$ 11,708,878	\$ 54,931,775	\$ -	\$ -	\$ 5,091,871	\$ 77,267,173	\$ 64,212,523
Special Revenue Funds	33,062,117	19,823,270	15,037,720	101,333	46,237,905	-	98,256	7,854,735	53,620,479	42,037,953
Debt Service Fund	12,638,578	12,649,778	31,546	-	383,725	-	12,327,065	-	12,742,336	12,710,790
Capital Projects Funds	20,041,200	1,996,200	11,461,737	-	746,500	21,300,000	3,656,432	-	37,164,669	17,759,700
Enterprise Funds	59,813,894	46,589,037	51,112,262	-	52,003,549	-	-	278,570	102,837,241	61,043,792
Internal Service Fund	11,722,160	8,599,931	15,295,563	-	9,900,889	-	804,107	3,660,684	22,339,875	14,268,964
Total All Funds	\$ 200,492,336	\$ 149,802,494	\$ 108,657,219	\$ 11,810,211	\$ 164,204,343	\$ 21,300,000	\$ 16,885,860	\$ 16,885,860	\$ 305,971,773	\$ 212,033,722

EXPENDITURE LIMITATION COMPARISON

	2014-2015	2015-2016
Budgeted Expenditures	\$ 200,492,336	\$ 212,033,722
Budgeted Expenditures Adjusted For Reconciling Items	200,492,336	212,033,722
Less: Estimated Exclusions	90,152,759	119,569,364
Total Estimated Expenditures Subject to Limitation	110,339,577	92,464,358
Expenditure Limitation	\$ 122,794,749	\$ 126,198,541

CITY OF YUMA, ARIZONA
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
 Fiscal Year 2015-16

	2014-2015 FISCAL YEAR	2015-2016 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 10,586,967	\$ 11,708,878
2. Amount Received from Primary Property Taxation in the 2014-2015 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	<u>-</u>	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 9,612,828	\$ 11,708,878
B. Secondary Property Taxes	-	-
C. Total Property Tax Levy Amounts	<u>\$ 9,612,828</u>	<u>\$ 11,708,878</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2014-2015 Levy	9,500,000	
(2) Prior Years' Levies	350,000	
(3) Total Primary Property Taxes	<u>\$ 9,850,000</u>	
B. Secondary Property Taxes		
(1) 2014-2015 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Total Property Taxes Collected	<u>\$ 9,850,000</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 1.8281	\$ 2.2440
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 1.8281</u>	<u>\$ 2.2440</u>
B. Special Assessment District Rates		
Secondary Property Tax Rates- As of the date the proposed budget was prepared, the City of Yuma was operating one special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Yuma Finance Department at One City Plaza.		

*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 YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2015-16

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 20,219,000	\$ 19,715,346	\$ 20,604,102
Franchise tax	3,312,200	3,252,000	3,252,000
Delinquent property tax	250,000	300,000	250,000
Intergovernmental Revenues:			
State revenue sharing	10,974,310	10,974,310	10,915,452
State sales tax	8,191,891	8,258,663	8,661,030
Auto in-lieu tax	3,429,614	3,418,315	3,418,315
Tribal contribution	-	32,000	20,000
Licenses and Permits:			
Business licenses	290,000	250,000	250,000
Liquor licenses	41,750	42,500	42,000
Animal Control licenses	120,000	80,000	95,000
Building permits	922,500	843,400	842,900
Electrical permits	155,000	185,000	185,000
Plumbing permits	55,000	56,000	55,000
Mechanical permits	65,000	67,000	67,000
Charges for Services:			
Zoning and subdivision fees	33,250	41,850	28,250
Plan check fees	400,000	300,000	300,000
Other development fees	1,800	2,500	2,500
Swimming fees	171,000	171,000	171,000
Recreation fees	283,400	314,900	314,900
Art Center fees	-	-	-
Ambulance Service fees	2,999,000	2,848,000	2,948,000
Other charges	57,000	59,516	56,816
Police services	500,000	668,762	650,000
Use of Money and Property:			
Investment income	-	-	-
Recreation facility rentals	156,830	231,210	228,210
Art Center facility rentals	-	-	-
Misc Rentals	6,000	8,000	6,500
Fines, Forfeitures, Penalties:			
Vehicle code fines	695,000	698,000	695,000
Police fines	-	-	-
Parking & other fines	302,000	450,000	450,000
Miscellaneous Revenues:			
Sale of property	-	15,100	-
Unclassified revenues	471,000	286,800	422,800
Total General Fund	\$ 54,102,545	\$ 53,570,172	\$ 54,931,775

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2015-16

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 6,291,329	\$ 6,903,657	\$ 6,664,071
Charges for services	-	25,000	-
Investment income	1,000	1,500	1,500
Unclassified revenues	10,000	25,000	25,000
Total	<u>\$ 6,302,329</u>	<u>\$ 6,955,157</u>	<u>\$ 6,690,571</u>
Local Transportation Assistance Fund			
Lottery tax	\$ -	\$ -	\$ -
Investment income	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 10,107,778	\$ 9,854,557	\$ 10,298,012
Charges for services	-	1,500	-
Investment income	10,000	10,000	10,000
Rental income	405,853	124,872	115,872
Sale of property	-	55,000	-
Unclassified revenues	2,000	32,000	-
Total	<u>\$ 10,525,631</u>	<u>\$ 10,077,929</u>	<u>\$ 10,423,884</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,041,733	\$ 3,940,480	\$ 4,117,802
Misc Rentals	28,793	29,657	29,657
Investment income	5,000	5,000	5,000
Unclassified revenues	7,000	-	-
Total	<u>\$ 4,082,526</u>	<u>\$ 3,975,137</u>	<u>\$ 4,152,459</u>
Downtown Mall District Fund			
Delinquent property tax	10,000	30,000	27,667
Unclassified revenues	\$ 3,900	\$ 3,900	\$ 4,000
Total	<u>\$ 13,900</u>	<u>\$ 33,900</u>	<u>\$ 31,667</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 4,926,875	\$ 4,708,170	\$ 4,885,069
Theatre Revenue	42,000	38,500	38,500
Liquor sales	26,000	36,000	36,000
Concession stand sales	59,000	82,000	82,000
Other sales	1,000	200	200
Commissions & fees	14,350	20,775	20,100
Investment income	12,800	7,500	7,500
Room rents	69,000	160,500	160,500
Equipment rents	15,200	15,200	15,200
Other rents	-	-	-
Unclassified revenues	32,150	8,500	8,500
Total	<u>\$ 5,198,375</u>	<u>\$ 5,077,345</u>	<u>\$ 5,253,569</u>
Federal & State Grant Funds			
Grants	\$ 11,741,020	\$ 2,835,550	\$ 19,685,755
Total Special Revenue Funds	<u>\$ 37,863,781</u>	<u>\$ 28,955,018</u>	<u>\$ 46,237,905</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2015-16

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 290,000	\$ 280,000	\$ 305,000
Interest	92,355	129,955	78,725
Investment income	-	-	-
Total	<u>\$ 382,355</u>	<u>\$ 409,955</u>	<u>\$ 383,725</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 1,666,977	\$ 1,666,977	\$ 2,257,061
Investment income	20,000	20,000	20,000
Unclassified revenue	-	50	-
Total	<u>\$ 1,686,977</u>	<u>\$ 1,687,027</u>	<u>\$ 2,277,061</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 1,828,620	\$ 1,828,620	\$ 1,965,720
Non-guaranteed maintenance	425,000	353,850	363,500
Fuel Sales	1,440,700	1,386,200	1,389,727
Investment income	100	-	-
Sale of property	-	600	-
Unclassified revenue	1,000	50	-
Total	<u>\$ 3,695,420</u>	<u>\$ 3,569,320</u>	<u>\$ 3,718,947</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,506,048	\$ 1,506,048	\$ 1,603,925
Investment income	1,500	1,500	1,500
Unclassified revenue	-	-	-
Total	<u>\$ 1,507,548</u>	<u>\$ 1,507,548</u>	<u>\$ 1,605,425</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ 2,026,873	\$ 2,026,873	\$ 2,298,456
Investment income	7,550	1,000	1,000
Unclassified revenue	-	-	-
Total	<u>\$ 2,034,423</u>	<u>\$ 2,027,873</u>	<u>\$ 2,299,456</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 3,305,950	\$ 735,850	\$ 736,050
Developer deposits	-	-	-
Investment income	25,100	10,532	10,450
Rental income	-	-	-
Unclassified revenue	8,520,000	-	21,300,000
Total	<u>\$ 11,851,050</u>	<u>\$ 746,382</u>	<u>\$ 22,046,500</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 11,428,390	\$ 11,758,000	\$ 12,113,560
Commercial water fees	9,064,000	8,995,000	9,259,900
Fire hydrant fees	356,490	358,300	359,700
Delinquent fees	-	500,000	500,000
Service establishment fees	215,000	367,000	417,000
Investment income	15,000	19,000	19,000
Rental income	-	-	-
Unclassified revenues	154,204	120,417	122,417
Total	<u>\$ 21,233,084</u>	<u>\$ 22,117,717</u>	<u>\$ 22,791,577</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2015-16

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
Wastewater Fund			
Residential sewer fees	\$ 7,550,000	\$ 8,555,000	\$ 8,555,000
Commercial sewer fees	6,618,000	6,373,000	6,418,000
Investment income	10,000	50,000	50,000
Unclassified revenues	22,380	19,500	17,000
Total	<u>\$ 14,200,380</u>	<u>\$ 14,997,500</u>	<u>\$ 15,040,000</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,698,500	\$ 1,498,500	\$ 1,498,500
Sewer capacity fees	2,248,000	2,398,000	2,398,000
Water system development fees	99,950	99,940	99,940
Sewer system development fees	164,900	165,220	164,900
Developer deposits	-	-	-
Investment income	26,500	22,550	21,050
Unclassified revenues	125	64	50
Total	<u>\$ 4,237,975</u>	<u>\$ 4,184,274</u>	<u>\$ 4,182,440</u>
Solid Waste Fund			
Collection fees	\$ 3,141,000	\$ 3,215,000	\$ 3,215,000
Receptacles sales	23,000	20,000	20,000
Unclassified revenues	25,500	22,400	22,400
Total	<u>\$ 3,189,500</u>	<u>\$ 3,257,400</u>	<u>\$ 3,257,400</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,454,423	\$ 1,624,417	\$ 1,718,879
Federal contributions	2,981,534	778,214	3,284,303
Interest income	1,400	1,000	1,000
Sale of property	250,000	13,524	50,000
Unclassified revenues	550,000	-	-
Total	<u>\$ 5,237,357</u>	<u>\$ 2,417,155</u>	<u>\$ 5,054,182</u>
Desert Hills Golf Course Fund			
Green fees	\$ 1,197,500	\$ 1,090,121	\$ 1,090,150
Merchandise sales	176,875	184,000	183,500
Concession stand sales	493,250	170,361	-
Range fees	65,000	65,000	66,000
Equipment rents	313,431	272,900	272,800
Room rents	1,600	-	-
Restaurant Rental	-	35,150	65,000
Investment income	1,000	500	500
Unclassified revenues	-	1,400	-
Total	<u>\$ 2,248,656</u>	<u>\$ 1,819,432</u>	<u>\$ 1,677,950</u>
Total Enterprise Funds	<u>\$ 50,346,952</u>	<u>\$ 48,793,478</u>	<u>\$ 52,003,549</u>
Total All Funds	<u>\$ 163,471,051</u>	<u>\$ 141,266,773</u>	<u>\$ 185,504,343</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 YUMA, ARIZONA
**SUMMARY BY FUND TYPE OF OTHER FINANCING
 SOURCES AND INTERFUND TRANSFERS**
 FISCAL YEAR 2015-16

FUND	OTHER FINANCING SOURCES 2015-2016	INTERFUND TRANSFERS 2015-2016	IN	(OUT)
GENERAL FUND	\$ -	\$ -		\$ 5,091,871
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund		\$ -		\$ 10,659
City Road Tax Fund				4,929,483
Public Safety Tax Fund				1,583,751
Two Percent Tax Fund				1,330,842
Yuma Mall Maintenance Fund		98,256		-
Total Special Revenue Funds	\$ -	\$ 98,256		\$ 7,854,735
DEBT SERVICE FUNDS		\$ 12,327,065		\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ 3,656,432		\$ -
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -		\$ 51,378
Wastewater Fund	-	-		51,798
Solid Waste Fund				149,206
Desert Hills Golf Course Fund				26,188
Total Enterprise Funds	\$ -	\$ -		\$ 278,570
INTERNAL SERVICE FUND			804,107	3,660,684
Total All Funds	\$ -	\$ 16,885,860		\$ 16,885,860

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2015-16

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
GENERAL FUND				
Mayor & Council	\$ 222,532	\$ 225,180	\$ 212,283	\$ 241,491
City Administration	3,016,029	3,152,459	3,137,876	2,919,377
Municipal Court	1,492,143	1,533,713	1,606,451	1,522,617
City Attorney	1,427,311	1,474,997	1,475,964	1,459,155
Information Technology Services	2,575,843	2,647,224	2,610,740	2,769,781
General Government	4,913,562	3,202,626	444,491	2,412,982
Finance	1,830,748	1,880,464	1,764,351	1,993,355
Human Resources	984,734	1,019,804	1,023,858	1,016,833
Community Development Services	3,154,209	3,251,233	2,999,920	3,323,681
Public Works	437,063	450,103	228,033	423,712
Parks & Recreation	8,195,960	8,326,531	7,927,354	8,236,222
Police Department	24,570,949	25,307,958	25,158,743	26,281,986
Fire Department	13,754,383	14,103,174	14,915,293	14,917,668
Intergovernmental Service Charges	(3,361,079)	(3,361,079)	(3,361,079)	(3,306,337)
Capital Projects Labor	-	-	-	-
Total	<u>\$ 63,214,387</u>	<u>\$ 63,214,387</u>	<u>\$ 60,144,278</u>	<u>\$ 64,212,523</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 5,736,656	\$ 5,803,768	\$ 5,845,375	\$ 6,485,096
General Government	67,112	-	-	16,832
Total	<u>\$ 5,803,768</u>	<u>\$ 5,803,768</u>	<u>\$ 5,845,375</u>	<u>\$ 6,501,928</u>
City Road Tax Fund				
City Administration	\$ 114,623	\$ 117,274	\$ 169,296	\$ 102,431
City Attorney	-	-	-	-
Public Works	3,757,419	3,823,408	3,183,603	3,271,310
General Government	68,640	-	-	4,937
Capital Improvements	4,119,998	4,119,998	1,083,500	4,425,798
Total	<u>\$ 8,060,680</u>	<u>\$ 8,060,680</u>	<u>\$ 4,436,399</u>	<u>\$ 7,804,476</u>
Public Safety Tax Fund				
City Administration	\$ 6,965	\$ 7,126	\$ 8,804	\$ 6,836
City Attorney	-	-	-	-
General Government	161	108,000	-	-
Police Department	468,463	468,463	-	1,704,528
Fire Department	685,153	577,153	678,653	673,419
Capital Projects Labor	-	-	-	-
Capital Improvements	-	-	-	-
Total	<u>\$ 1,160,742</u>	<u>\$ 1,160,742</u>	<u>\$ 687,457</u>	<u>\$ 2,384,783</u>

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2015-16

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Two Percent Tax Fund				
City Administration	\$ 324,803	\$ 334,043	\$ 455,618	\$ 437,824
General Government	331,539	239,293	189,293	254,431
Public Works	82,683	84,830	190	87,074
Parks and Recreation	3,892,877	4,073,736	3,789,796	4,209,226
Capital Improvements	1,949,500	1,849,500	420,750	241,200
Total	<u>\$ 6,581,402</u>	<u>\$ 6,581,402</u>	<u>\$ 4,855,647</u>	<u>\$ 5,229,755</u>
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 211,791	\$ 214,505	\$ 207,479	\$ 231,256
General Government	2,714	-	-	-
Total	<u>\$ 214,505</u>	<u>\$ 214,505</u>	<u>\$ 207,479</u>	<u>\$ 231,256</u>
Grant Funds				
City Administration	\$ 2,239,848	\$ 498,874	\$ 40	\$ 4,604,500
Community Development	1,337,664	1,347,868	1,144,987	1,127,555
Parks And Recreation	56,337	291,070	56,990	3,009,627
Municipal Court	155,466	156,797	2,158	826,000
City Attorney's Office	-	10,000	11,511	-
Information Tech Services	-	1,515,935	1,055,415	700,000
General Government	102,215	15,954	-	-
Public Works	278,500	278,500	10,000	278,500
Utilities	-	-	-	-
Police	3,269,501	3,346,533	1,328,775	4,085,693
Fire	2,399,089	2,399,089	61,037	2,901,580
Capital Improvements	1,402,400	1,402,400	120,000	2,352,300
Total	<u>\$ 11,241,020</u>	<u>\$ 11,263,020</u>	<u>\$ 3,790,913</u>	<u>\$ 19,885,755</u>
Total Special Revenue Funds	<u>\$ 33,062,117</u>	<u>\$ 33,084,117</u>	<u>\$ 19,823,270</u>	<u>\$ 42,037,953</u>
DEBT SERVICE FUNDS				
Special Assessments	\$ 382,355	\$ 382,355	\$ 383,105	\$ 383,725
Municipal Property Corporation Bonds	12,256,223	12,256,223	12,266,673	12,327,065
Total	<u>\$ 12,638,578</u>	<u>\$ 12,638,578</u>	<u>\$ 12,649,778</u>	<u>\$ 12,710,790</u>
INTERNAL SERVICE FUND				
Equipment Maintenance Fund	\$ 3,615,842	\$ 3,615,842	\$ 3,624,358	\$ 3,552,443
Insurance Reserve Fund	1,532,766	1,532,766	1,701,520	1,784,210
Equipment Replacement Fund	4,932,687	4,932,687	1,955,229	7,291,446
Workmans' Comp Fund	1,640,865	1,640,865	1,318,824	1,640,865
Total	<u>\$ 11,722,160</u>	<u>\$ 11,722,160</u>	<u>\$ 8,599,931</u>	<u>\$ 14,268,964</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 20,041,200	\$ 20,041,200	\$ 1,996,200	\$ 17,759,700

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2015-16

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 23,226	\$ 23,762	\$ 44,319	\$ 22,737
City Attorney's Office	-	-	-	-
Public Works	141,964	145,872	110,045	144,489
Utilities	23,155,676	23,327,164	22,188,204	23,116,720
General Government	175,932	-	-	32,679
Capital Projects Labor	-	-	-	-
Capital Improvements	4,918,100	695,000	91,000	1,880,000
Total	<u>\$ 28,414,898</u>	<u>\$ 24,191,798</u>	<u>\$ 22,433,568</u>	<u>\$ 25,196,625</u>
Wastewater:				
City Administration	\$ 11,531	\$ 11,797	\$ 31,567	\$ 11,554
City Attorney's Office	-	-	-	-
Public Works	71,806	73,747	60,541	74,978
Utilities	15,583,956	21,194,366	15,714,627	21,565,889
General Government	142,017	-	-	25,813
Capital Projects Labor	-	-	-	-
Capital Improvements	3,969,000	2,721,500	676,000	4,304,000
Total	<u>\$ 19,778,310</u>	<u>\$ 24,001,410</u>	<u>\$ 16,482,735</u>	<u>\$ 25,982,234</u>
Yuma Regional Comm. System Fund				
General Government	\$ 11,338	\$ -	\$ -	\$ 3,356
Information Tech Services	5,417,196	5,406,534	2,263,844	4,183,476
Capital Improvements	-	-	-	-
Total	<u>\$ 5,428,534</u>	<u>\$ 5,406,534</u>	<u>\$ 2,263,844</u>	<u>\$ 4,186,832</u>
Solid Waste Fund				
Public Works	\$ 3,166,967	\$ 3,190,051	\$ 3,134,912	\$ 3,629,627
General Government	23,084	-	-	5,713
Total	<u>\$ 3,190,051</u>	<u>\$ 3,190,051</u>	<u>\$ 3,134,912</u>	<u>\$ 3,635,340</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 2,931,318	\$ 3,002,101	\$ 2,273,978	\$ 2,038,844
General Government	70,783	-	-	3,917
Capital Improvements	-	-	-	-
Total	<u>\$ 3,002,101</u>	<u>\$ 3,002,101</u>	<u>\$ 2,273,978</u>	<u>\$ 2,042,761</u>
Total Enterprise Funds	<u>\$ 59,813,894</u>	<u>\$ 59,791,894</u>	<u>\$ 46,589,037</u>	<u>\$ 61,043,792</u>
Total All Funds	<u>\$ 200,492,336</u>	<u>\$ 200,492,336</u>	<u>\$ 149,802,494</u>	<u>\$ 212,033,722</u>

*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 YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2015-16

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
MAYOR & COUNCIL				
General Fund	\$ 222,532	\$ 225,180	\$ 212,283	\$ 241,491
MUNICIPAL COURT				
General Fund	\$ 1,492,143	\$ 1,533,713	\$ 1,606,451	\$ 1,522,617
Grant Funds	155,466	156,797	2,158	157,000
Total	<u>\$ 1,647,609</u>	<u>\$ 1,690,510</u>	<u>\$ 1,608,609</u>	<u>\$ 1,679,617</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 2,890,249	\$ 3,026,679	\$ 3,012,096	\$ 2,919,377
Riverfront Redevelopment Fund	125,780	125,780	125,780	-
City Road Tax Fund	114,623	117,274	169,296	102,431
Public Safety Tax Fund	6,965	7,126	8,804	6,836
Two Percent Tax Fund	324,803	334,043	455,618	437,824
Grant Funds	2,239,848	498,874	40	4,604,500
Water Fund	23,226	23,762	44,319	22,737
Wastewater Fund	11,531	11,797	31,567	11,554
Equipment Replacement Fund	-	80,000	73,812	-
Total	<u>\$ 5,737,025</u>	<u>\$ 4,225,335</u>	<u>\$ 3,921,332</u>	<u>\$ 8,105,259</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,427,311	\$ 1,474,997	\$ 1,475,964	\$ 1,459,155
Grant Funds	-	10,000	11,511	-
Insurance Reserve Fund	617,924	620,878	507,029	852,322
Total	<u>\$ 2,045,235</u>	<u>\$ 2,105,875</u>	<u>\$ 1,994,504</u>	<u>\$ 2,311,477</u>
INFORMATION TECH SERVICES				
General Fund	\$ 2,575,843	\$ 2,647,224	\$ 2,610,740	\$ 2,769,781
Yuma Regional Comm. System Fund	5,417,196	5,406,534	2,263,844	4,183,476
Appropriated Grants Fund	-	1,515,935	1,055,415	700,000
Equipment Replacement Fund	147,000	338,493	338,688	296,272
Total	<u>\$ 8,140,039</u>	<u>\$ 9,908,186</u>	<u>\$ 6,268,687</u>	<u>\$ 7,949,529</u>
FINANCE				
General Fund	\$ 1,830,748	\$ 1,880,464	\$ 1,764,351	\$ 1,993,355
HUMAN RESOURCES				
General Fund	\$ 984,734	\$ 1,019,804	\$ 1,023,858	\$ 1,016,833
Equipment Replacement Fund	-	-	-	24,422
Total	<u>\$ 984,734</u>	<u>\$ 1,019,804</u>	<u>\$ 1,023,858</u>	<u>\$ 1,041,255</u>
GENERAL GOVERNMENT				
General Fund	\$ 4,913,562	\$ 3,202,626	\$ 444,491	\$ 2,412,982
Highway User Revenue Fund	67,112	-	-	16,832
City Road Tax Fund	68,640	97,998	60,000	102,935
Public Safety Tax Fund	161	108,000	-	-
Two Percent Tax Fund	331,539	239,293	189,293	254,431
Mall Maintenance Dist Fund	2,714	-	-	-
Grant Funds	102,215	15,954	-	-
Debt Service Fund	12,638,578	12,638,578	12,649,778	12,710,790
Desert Hills Golf Course Fund	70,783	-	-	3,917

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2015-16

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Solid Waste Fund	23,084	-	-	-
Water Fund	175,932	-	-	32,679
Wastewater Fund	142,017	-	-	25,813
Yuma Regional Comm. System Fund	11,338	-	-	3,356
Equipment Maintenance Fund	26,184	-	-	7,168
Solid Waste Fund	-	-	-	5,713
Insurance Reserve Fund	914,842	911,888	1,194,491	931,888
Equipment Replacement Fund	3,050,687	1,950,982	687	3,011,752
Workmans' Comp Fund	1,640,865	1,640,865	1,318,824	1,640,865
Intracity Cost Allocation	(3,361,079)	(3,361,079)	(3,361,079)	(3,306,337)
Capital Projects Labor				
Total	\$ 20,819,174	\$ 17,445,105	\$ 12,496,485	\$ 17,854,784
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,154,209	\$ 3,251,233	\$ 2,999,920	\$ 3,323,681
Grant Funds	1,337,664	1,347,868	1,144,987	1,127,555
Equipment Replacement Fund	-	72,212	20,935	25,000
Total	\$ 4,491,873	\$ 4,671,313	\$ 4,165,842	\$ 4,476,236
PUBLIC WORKS				
General Fund	\$ 437,063	\$ 450,103	\$ 228,033	\$ 423,712
Highway User Revenue Fund	5,736,656	5,803,768	5,845,375	6,485,096
City Road Tax Fund	3,757,419	3,823,408	3,183,603	3,271,310
Two Percent Tax Fund	82,683	84,830	190	87,074
Grant Funds	278,500	278,500	10,000	278,500
Water Fund	141,964	145,872	110,045	144,489
Wastewater Fund	71,806	73,747	60,541	74,978
Solid Waste	3,166,967	3,190,051	3,134,912	3,629,627
Equipment Maintenance Fund	3,589,658	3,615,842	3,624,358	3,545,275
Equipment Replacement Fund	369,000	1,125,000	1,124,369	1,154,000
Total	\$ 17,631,716	\$ 18,591,121	\$ 17,321,426	\$ 19,094,061
UTILITIES				
Water Fund	\$ 19,910,048	\$ 20,081,536	\$ 19,386,894	\$ 19,836,469
Water Restricted Funds	3,245,628	3,245,628	2,801,310	3,280,251
Wastewater Fund	12,598,900	12,738,710	11,782,588	12,945,833
Wastewater Restricted Funds	2,985,056	2,985,056	2,985,056	2,985,056
Equipment Replacement Fund	45,000	45,000	-	650,000
Total	\$ 38,784,632	\$ 39,095,930	\$ 36,955,848	\$ 39,697,609
PARKS & RECREATION				
General Fund	\$ 8,195,960	\$ 8,326,531	\$ 7,927,354	\$ 8,236,222
Two Percent Tax Fund	3,892,877	4,073,736	3,789,796	4,209,226
Mall Maintenance Fund	211,791	214,505	207,479	231,256
Grant Funds	56,337	291,070	56,990	3,678,627
Desert Hills Golf Course Fund	2,931,318	3,002,101	2,273,978	2,038,844
Equipment Replacement Fund	66,000	66,000	66,000	615,000
Total	\$ 15,354,283	\$ 15,973,943	\$ 14,321,597	\$ 19,009,175
POLICE				
General Fund	\$ 24,570,949	\$ 25,307,958	\$ 25,158,743	\$ 26,281,986

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2015-16

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Public SafetyTax Fund	468,463	468,463	-	1,704,528
Grant Funds	3,269,501	3,346,533	1,328,775	4,085,693
Equipment Replacement Fund	-	-	-	142,000
Total	<u>\$ 28,308,913</u>	<u>\$ 29,122,954</u>	<u>\$ 26,487,518</u>	<u>\$ 32,214,207</u>
FIRE				
General Fund	\$ 13,754,383	\$ 14,103,174	\$ 14,915,293	\$ 14,917,668
Public SafetyTax Fund	685,153	577,153	678,653	673,419
Grant Funds	2,399,089	2,399,089	61,037	2,901,580
Equipment Replacement Fund	1,255,000	1,255,000	330,738	1,373,000
Total	<u>\$ 18,093,625</u>	<u>\$ 18,334,416</u>	<u>\$ 15,985,721</u>	<u>\$ 19,865,667</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 20,041,200	\$ 20,041,200	\$ 1,996,200	\$ 17,759,700
City Road Tax Fund	4,119,998	4,022,000	1,023,500	4,327,800
Two Percent Tax Fund	1,949,500	1,849,500	420,750	241,200
Grant Funds	1,402,400	1,402,400	120,000	2,352,300
Water Fund	695,000	695,000	91,000	1,880,000
Water Revenue Bond Fund	4,223,100	4,223,100	795,544	4,535,000
Wastewater Fund	2,721,500	2,721,500	676,000	4,304,000
Wastewater Revenue Bond Fund	1,247,500	1,247,500	151,439	1,100,000
Total	<u>\$ 36,400,198</u>	<u>\$ 36,202,200</u>	<u>\$ 5,274,433</u>	<u>\$ 36,500,000</u>
Total All Funds	<u><u>\$ 200,492,336</u></u>	<u><u>\$ 200,492,336</u></u>	<u><u>\$ 149,802,494</u></u>	<u><u>\$ 212,033,722</u></u>

*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 Yuma, Arizona
Full-Time Employees and Personnel Compensation
 Fiscal Year 2015-16

FUND	Full-Time Equivalent (FTE) * 2016	Employee Salaries and Hourly Costs** 2016	Retirement Costs*** 2016	Healthcare Costs**** 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	632.99	\$35,417,294	\$11,866,639	\$3,892,896	\$1,422,454	\$52,599,283
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	45.00	1,767,230	336,335	269,874	92,675	2,466,114
City Road Tax Fund	29.33	1,795,779	341,976	208,287	50,890	2,396,932
Public Safety Tax Fund	0.09	5,162	992	570	108	6,832
Two Percent Tax Fund	29.28	1,457,115	253,033	190,628	70,916	1,971,692
Grants Fund	19.05	816,685	323,130	75,069	23,092	1,237,976
Mall Maintenance Fund	2.10	65,940	12,610	13,503	5,048	97,101
Total Special Revenue Funds	124.85	5,907,911	1,268,076	757,931	242,729	8,176,647
ENTERPRISE FUNDS						
Water Fund	80.51	3,687,515	697,958	528,588	269,276	5,183,337
Wastewater Fund	62.02	2,895,479	545,094	408,642	284,574	4,133,789
Sanitation Fund	13.28	692,202	125,215	95,829	35,013	948,259
Desert Hills Golf Course Fund	13.95	618,936	93,741	75,739	58,225	846,641
Yuma Reg Comm Sys Fund	6.40	401,477	74,443	45,096	8,395	529,411
Total Enterprise Funds	176.16	8,295,609	1,536,451	1,153,894	655,483	11,641,437
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	17.00	747,263	138,695	96,968	20,091	1,003,017
Insurance Reserve Fund	1.00	58,080	11,194	8,245	1,224	78,743
Total Internal Service Funds	18.00	805,343	149,889	105,213	21,315	1,081,760
TOTAL ALL FUNDS	952.00	\$50,426,157	\$14,821,055	\$5,909,934	\$2,341,981	\$73,499,127

- * Full-time employees only
- ** Includes full-time, part-time, overtime and standby pay
- *** Includes Soc Sec/Medicare
- **** Health/dental/life insurance