



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, May 4, 2016, 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 2016-2017. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2016-2017 tax levy. Final adoption of the tax levy will occur on May 18, 2016. 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 2016-2017

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	63,336,197	40,122,712	12,710,790	14,109,700	0	61,029,621	14,268,964	205,577,984
2016	Actual Expenditures/Expenses**	E	63,039,374	21,514,193	9,032,822	6,701,061	0	45,347,135	12,856,001	158,490,586
2017	Fund Balance/Net Position at July 1***		16,402,943	20,147,399	119,950	34,568,909	0	60,358,512	8,834,027	140,431,740
2017	Primary Property Tax Levy	B	12,144,078							12,144,078
2017	Secondary Property Tax Levy	B	105,000							105,000
2017	Estimated Revenues Other than Property Taxes	C	57,925,935	42,295,795	376,558	3,053,295	0	52,595,827	9,742,198	165,989,608
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	0	119,340	11,012,318	0	0	0	719,813	11,851,471
2017	Interfund Transfers (Out)	D	4,595,805	6,923,773	0	0	0	327,902	3,991	11,851,471
2017	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
2017	Total Financial Resources Available		81,982,151	55,638,761	11,508,826	37,622,204	0	112,626,437	19,292,047	318,670,426
2017	Budgeted Expenditures/Expenses	E	67,916,535	42,292,647	11,506,290	29,082,500	0	63,076,806	12,923,635	226,798,413

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

	2016	2017
	\$ 205,577,984	\$ 226,798,413
	205,577,984	226,798,413
	117,603,271	127,661,624
	\$ 87,974,713	\$ 99,136,789
	\$ 126,198,541	\$ 129,825,375

- * 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).

CITY OF YUMA, ARIZONA
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION

Fiscal Year 2016-17

To be considered for adoption at the May 18, 2016 City of Yuma Council Meeting.

	2015-2016	2016-2017
	FISCAL YEAR	FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 11,708,878	\$ 12,144,078
2. Amount Received from Primary Property Taxation in the 2015-2016 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	\$ 10,803,058	\$ 12,144,078
B. Secondary Property Taxes	-	-
C. Total Property Tax Levy Amounts	<u>\$ 10,803,058</u>	<u>\$ 12,144,078</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2015-2016 Levy	10,479,046	
(2) Prior Years' Levies	180,000	
(3) Total Primary Property Taxes	<u>\$ 10,659,046</u>	
B. Secondary Property Taxes		
(1) 2015-2016 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Total Property Taxes Collected	<u>\$ 10,659,046</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.0704	\$ 2.3517
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 2.0704</u>	<u>\$ 2.3517</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 2016-17

SOURCES OF REVENUES	ESTIMATED REVENUES 2015-2016	ACTUAL REVENUES 2015-2016*	ESTIMATED REVENUES 2016-2017
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 20,604,102	\$ 20,513,760	\$ 21,231,745
Franchise tax	3,252,000	3,435,000	3,507,000
Delinquent property tax	250,000	180,000	175,000
Intergovernmental Revenues:			
State revenue sharing	10,915,452	10,915,452	11,900,000
State sales tax	8,661,030	8,725,000	9,000,000
Auto in-lieu tax	3,418,315	3,566,000	3,570,000
Tribal contribution	20,000	25,000	25,000
Licenses and Permits:			
Business licenses	250,000	251,000	251,000
Liquor licenses	42,000	42,500	42,000
Animal Control licenses	95,000	105,000	105,000
Building permits	842,900	1,150,500	1,142,500
Electrical permits	185,000	325,000	325,000
Plumbing permits	55,000	70,000	70,000
Mechanical permits	67,000	75,000	75,000
Charges for Services:			
Zoning and subdivision fees	28,250	129,337	45,500
Plan check fees	300,000	285,000	290,000
Other development fees	2,500	2,150	2,150
Swimming fees	171,000	153,500	158,500
Recreation fees	314,900	284,400	284,400
Art Center fees	-	-	2,306
Ambulance Service fees	2,948,000	3,196,000	3,196,000
Other charges	56,816	59,804	60,016
Police services	650,000	827,000	827,000
Use of Money and Property:			
Investment income	50,000	80,000	100,000
Recreation facility rentals	228,210	202,568	202,468
Art Center facility rentals	-	-	-
Misc Rentals	6,500	6,000	6,000
Fines, Forfeitures, Penalties:			
Vehicle code fines	695,000	693,000	695,000
Police fines	-	-	-
Parking & other fines	450,000	504,000	515,000
Miscellaneous Revenues:			
Sale of property	-	6,121	-
Unclassified revenues	372,800	126,450	122,350
Total General Fund	\$ 54,931,775	\$ 55,934,542	\$ 57,925,935

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2016-17

SOURCES OF REVENUES	ESTIMATED REVENUES 2015-2016	ACTUAL REVENUES 2015-2016*	ESTIMATED REVENUES 2016-2017
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 6,664,071	\$ 7,000,000	\$ 7,000,000
Charges for services	-	-	-
Investment income	1,500	7,000	4,000
Unclassified revenues	25,000	3,153	2,000
Total	<u>\$ 6,690,571</u>	<u>\$ 7,010,153</u>	<u>\$ 7,006,000</u>
Local Transportation Assistance Fund			
Lottery tax	\$ -	\$ -	\$ -
Investment income	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 10,298,012	\$ 10,255,141	\$ 10,614,070
Charges for services	-	8,113	-
Investment income	10,000	28,000	30,000
Rental income	115,872	159,868	135,000
Sale of property	-	540,000	-
Unclassified revenues	-	19,000	-
Total	<u>\$ 10,423,884</u>	<u>\$ 11,010,122</u>	<u>\$ 10,779,070</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,117,802	\$ 4,100,660	\$ 4,244,180
Misc Rentals	29,657	30,547	30,547
Investment income	5,000	500	2,000
Unclassified revenues	-	-	-
Total	<u>\$ 4,152,459</u>	<u>\$ 4,131,707</u>	<u>\$ 4,276,727</u>
Downtown Mall District Fund			
Delinquent property tax	27,667	12,000	12,000
Unclassified revenues	\$ 4,000	\$ 2,000	\$ 2,000
Total	<u>\$ 31,667</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 4,885,069	\$ 4,859,730	\$ 5,003,837
Theatre Revenue	38,500	77,000	82,000
Liquor sales	36,000	66,000	66,000
Concession stand sales	82,000	86,800	86,000
Other sales	200	1,432	-
Commissions & fees	20,100	22,980	23,250
Investment income	7,500	10,000	7,500
Room rents	160,500	167,000	169,000
Equipment rents	15,200	35,700	27,000
Other rents	-	300	-
Unclassified revenues	8,500	19,870	9,000
Total	<u>\$ 5,253,569</u>	<u>\$ 5,346,812</u>	<u>\$ 5,473,587</u>
Federal & State Grant Funds			
Grants	\$ 17,990,608	\$ 3,480,793	\$ 14,746,411
Total Special Revenue Funds	<u>\$ 44,542,758</u>	<u>\$ 30,993,587</u>	<u>\$ 42,295,795</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2016-17

SOURCES OF REVENUES	ESTIMATED REVENUES 2015-2016	ACTUAL REVENUES 2015-2016*	ESTIMATED REVENUES 2016-2017
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 305,000	\$ 290,000	\$ 305,000
Interest	78,725	85,540	71,558
Investment income	-	20	-
Total	<u>\$ 383,725</u>	<u>\$ 375,560</u>	<u>\$ 376,558</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 2,257,061	\$ 2,257,061	\$ 2,065,718
Investment income	20,000	35,000	25,000
Unclassified revenue	-	-	-
Total	<u>\$ 2,277,061</u>	<u>\$ 2,292,061</u>	<u>\$ 2,090,718</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 1,965,720	\$ 1,872,600	\$ 2,190,168
Non-guaranteed maintenance	363,500	408,000	405,000
Fuel Sales	1,389,727	940,700	1,035,700
Investment income	-	-	-
Sale of property	-	954	-
Unclassified revenue	-	5,465	-
Total	<u>\$ 3,718,947</u>	<u>\$ 3,227,719</u>	<u>\$ 3,630,868</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,603,925	\$ 1,623,440	\$ 1,981,981
Investment income	1,500	5,000	3,000
Unclassified revenue	1,200,000	1,178,323	-
Total	<u>\$ 2,805,425</u>	<u>\$ 2,806,763</u>	<u>\$ 1,984,981</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ 2,298,456	\$ 2,250,000	\$ 2,032,631
Investment income	1,000	4,000	3,000
Unclassified revenue	-	-	-
Total	<u>\$ 2,299,456</u>	<u>\$ 2,254,000</u>	<u>\$ 2,035,631</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 736,050	\$ 1,600,587	\$ 2,766,770
Developer deposits	-	100,000	250,000
Investment income	10,450	71,030	36,525
Rental income	-	-	-
Unclassified revenue	-	-	-
Total	<u>\$ 746,500</u>	<u>\$ 1,771,617</u>	<u>\$ 3,053,295</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 12,113,560	\$ 12,370,000	\$ 12,880,000
Commercial water fees	9,259,900	9,577,900	9,420,000
Fire hydrant fees	359,700	368,100	368,700
Delinquent fees	500,000	800,000	500,000
Service establishment fees	417,000	420,000	420,000
Investment income	19,000	35,000	25,000
Rental income	-	-	-
Unclassified revenues	122,417	212,741	111,450
Total	<u>\$ 22,791,577</u>	<u>\$ 23,783,741</u>	<u>\$ 23,725,150</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2016-17

SOURCES OF REVENUES	ESTIMATED REVENUES 2015-2016	ACTUAL REVENUES 2015-2016*	ESTIMATED REVENUES 2016-2017
Wastewater Fund			
Residential sewer fees	\$ 8,555,000	\$ 10,075,000	\$ 9,175,000
Commercial sewer fees	6,418,000	6,674,000	6,572,000
Investment income	50,000	60,000	50,000
Unclassified revenues	17,000	24,300	5,000
Total	<u>\$ 15,040,000</u>	<u>\$ 16,833,300</u>	<u>\$ 15,802,000</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,498,500	\$ 1,991,000	\$ 1,497,000
Sewer capacity fees	2,398,000	2,991,000	2,495,000
Water system development fees	99,940	149,500	124,600
Sewer system development fees	164,900	165,150	164,800
Developer deposits	-	-	-
Federal contributions	500,000	26,455	350,000
Investment income	21,050	58,300	25,800
Unclassified revenues	50	60	50
Total	<u>\$ 4,682,440</u>	<u>\$ 5,381,465</u>	<u>\$ 4,657,250</u>
Solid Waste Fund			
Collection fees	\$ 3,215,000	\$ 3,324,000	\$ 3,275,000
Receptacles sales	20,000	35,000	30,000
Unclassified revenues	22,400	26,751	23,500
Total	<u>\$ 3,257,400</u>	<u>\$ 3,385,751</u>	<u>\$ 3,328,500</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,718,879	\$ 1,723,579	\$ 1,792,193
Federal contributions	2,030,406	32,903	1,677,903
Interest income	1,000	4,900	3,500
Sale of property	50,000	10,000	50,000
Unclassified revenues	-	-	-
Total	<u>\$ 3,800,285</u>	<u>\$ 1,771,382</u>	<u>\$ 3,523,596</u>
Desert Hills Golf Course Fund			
Green fees	\$ 1,090,150	\$ 917,000	\$ 952,000
Merchandise sales	183,500	136,100	147,500
Concession stand sales	-	238,759	70,631
Range fees	66,000	57,500	63,000
Equipment rents	272,800	228,200	260,700
Room rents	-	-	-
Restaurant Rental	65,000	45,000	65,000
Investment income	500	1,000	500
Unclassified revenues	-	2,238	-
Total	<u>\$ 1,677,950</u>	<u>\$ 1,625,797</u>	<u>\$ 1,559,331</u>
Total Enterprise Funds	<u>\$ 51,249,652</u>	<u>\$ 52,781,436</u>	<u>\$ 52,595,827</u>
Total All Funds	<u><u>\$ 162,955,299</u></u>	<u><u>\$ 152,437,285</u></u>	<u><u>\$ 165,989,608</u></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 2016-17

FUND	OTHER FINANCING SOURCES 2016-2017	INTERFUND TRANSFERS 2016-2017
	\$	IN (OUT)
GENERAL FUND	\$ -	\$ 4,595,805
SPECIAL REVENUE FUNDS		
Highway User Revenue Fund	\$ -	\$ 128,391
City Road Tax Fund	-	4,556,317
Public Safety Tax Fund	-	839,360
Two Percent Tax Fund	-	1,399,705
Yuma Mall Maintenance Fund	-	-
	119,340	-
Total Special Revenue Funds	\$ -	\$ 6,923,773
DEBT SERVICE FUNDS	\$ 11,012,318	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -
ENTERPRISE FUNDS		
Water Fund	\$ -	\$ 59,543
Wastewater Fund	-	65,917
Solid Waste Fund	-	176,818
Desert Hills Golf Course Fund	-	25,624
Total Enterprise Funds	\$ -	\$ 327,902
INTERNAL SERVICE FUND		
		719,813 3,991
Total All Funds	\$ -	\$ 11,851,471

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2016-17

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
GENERAL FUND				
Mayor & Council	\$ 229,491	\$ 840	\$ 211,012	\$ 224,485
City Administration	2,969,227	28,557	3,034,095	2,940,525
Municipal Court	1,522,463	16,596	1,646,390	1,815,993
City Attorney	1,458,194	8,640	1,487,985	1,502,828
Information Technology Services	2,769,445	57,600	2,627,955	3,082,182
General Government	1,939,244	(491,078)	625,465	4,259,311
Finance	1,992,545	13,776	1,918,907	2,074,234
Human Resources	1,015,570	7,104	982,924	1,073,936
Community Development Services	3,260,703	23,568	3,059,827	3,346,304
Engineering	428,696	3,480	346,317	422,098
Parks & Recreation	8,244,976	31,692	8,276,377	8,298,511
Police Department	25,897,297	146,375	26,072,364	27,290,149
Fire Department	14,914,683	152,850	16,056,093	15,526,413
Intergovernmental Service Charges	(3,306,337)	-	(3,306,337)	(3,940,434)
Total	<u>\$ 63,336,197</u>	<u>\$ -</u>	<u>\$ 63,039,374</u>	<u>\$ 67,916,535</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 6,535,948	\$ 16,832	\$ 6,330,949	\$ 6,922,478
General Government	16,832	(16,832)	-	208,268
Capital Improvements	-	-	-	1,305,000
Total	<u>\$ 6,552,780</u>	<u>\$ -</u>	<u>\$ 6,330,949</u>	<u>\$ 8,435,746</u>
City Road Tax Fund				
City Administration	\$ 102,431	\$ 228	\$ 87,524	\$ 90,025
Public Works	930,606	1,154	797,288	953,185
Engineering	2,264,041	3,555	1,822,306	2,704,483
General Government	102,935	(4,937)	104,500	175,850
Capital Improvements	4,327,800	-	1,326,709	6,351,000
Total	<u>\$ 7,727,813</u>	<u>\$ -</u>	<u>\$ 4,138,327</u>	<u>\$ 10,274,543</u>
Public Safety Tax Fund				
City Administration	\$ 6,836	\$ -	\$ 9,798	\$ 7,042
Municipal Court	700	-	-	-
General Government	-	-	-	-
Police Department	1,704,528	-	1,666,005	1,903,360
Fire Department	673,419	-	656,302	790,873
Capital Improvements	-	-	-	50,000
Total	<u>\$ 2,385,483</u>	<u>\$ -</u>	<u>\$ 2,332,105</u>	<u>\$ 2,751,275</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE
 FISCAL YEAR 2016-17

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
Two Percent Tax Fund				
City Administration	\$ 437,824	\$ 1,572	\$ 428,254	\$ 461,363
General Government	254,431	(12,618)	241,813	439,232
Engineering	87,091	672	76,443	71,849
Parks and Recreation	4,214,226	60,374	4,132,673	4,582,689
Capital Improvements	241,200	(50,000)	170,000	291,200
Total	<u>\$ 5,234,772</u>	<u>\$ -</u>	<u>\$ 5,049,183</u>	<u>\$ 5,846,333</u>
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 231,256	\$ -	\$ 227,214	\$ 234,929
General Government	-	-	-	3,411
Total	<u>\$ 231,256</u>	<u>\$ -</u>	<u>\$ 227,214</u>	<u>\$ 238,340</u>
Grant Funds				
City Administration	\$ 2,704,500	\$ (536,682)	\$ 6,500	\$ 4,339,828
Community Development	1,127,563	482,967	1,078,707	1,519,183
Parks And Recreation	3,678,627	42,652	45,812	288,778
Municipal Court	157,000	-	17,815	143,071
City Attorney's Office	-	10,097	6,965	4,721
Information Tech Services	700,000	-	330,500	330,500
General Government	-	-	-	-
Public Works	278,500	-	10,000	278,500
Police	4,090,538	-	1,286,958	3,880,574
Fire	2,901,580	966	22,719	1,754,455
Capital Improvements	2,352,300	-	630,439	2,206,800
Total	<u>\$ 17,990,608</u>	<u>\$ -</u>	<u>\$ 3,436,415</u>	<u>\$ 14,746,410</u>
Total Special Revenue Funds	<u>\$ 40,122,712</u>	<u>\$ -</u>	<u>\$ 21,514,193</u>	<u>\$ 42,292,647</u>
DEBT SERVICE FUNDS				
Special Assessments	\$ 383,725	\$ -	\$ 376,290	\$ 377,308
Municipal Property Corporation Bonds	12,327,065	-	8,656,532	11,128,982
Total	<u>\$ 12,710,790</u>	<u>\$ -</u>	<u>\$ 9,032,822</u>	<u>\$ 11,506,290</u>
INTERNAL SERVICE FUND				
Equipment Maintenance Fund	\$ 3,552,443	\$ -	\$ 3,088,578	\$ 3,731,163
Insurance Reserve Fund	1,784,210	-	1,771,545	1,845,578
Equipment Replacement Fund	7,291,446	-	6,425,388	5,706,029
Workmans' Comp Fund	1,640,865	-	1,570,490	1,640,865
Total	<u>\$ 14,268,964</u>	<u>\$ -</u>	<u>\$ 12,856,001</u>	<u>\$ 12,923,635</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 14,109,700	\$ -	\$ 6,701,061	\$ 29,082,500

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2016-17

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 22,737	\$ 168	\$ 22,728	\$ 20,518
Engineering	131,421	963	107,181	94,662
Utilities	23,116,720	31,548	19,843,756	22,721,853
General Government	32,679	(32,679)	-	250,777
Capital Improvements	1,880,000	4,535,000	1,936,117	7,775,000
Total	<u>\$ 25,183,557</u>	<u>\$ 4,535,000</u>	<u>\$ 21,909,782</u>	<u>\$ 30,862,810</u>
Wastewater:				
City Administration	\$ 11,554	\$ 84	\$ 13,909	\$ 11,820
Engineering	73,874	540	77,382	70,615
Utilities	21,538,085	(5,609,811)	14,374,190	16,111,035
General Government	53,617	(25,813)	-	187,399
Capital Improvements	4,304,000	1,100,000	1,384,643	6,101,000
Total	<u>\$ 25,981,130</u>	<u>\$ (4,535,000)</u>	<u>\$ 15,850,124</u>	<u>\$ 22,481,869</u>
Yuma Regional Comm. System Fund				
General Government	\$ 3,356	\$ (3,356)	\$ -	\$ 12,804
Information Tech Services	4,183,477	3,356	1,866,263	3,872,758
Total	<u>\$ 4,186,833</u>	<u>\$ -</u>	<u>\$ 1,866,263</u>	<u>\$ 3,885,562</u>
Solid Waste Fund				
Public Works	\$ 3,629,627	\$ 5,713	\$ 3,482,398	\$ 3,693,719
General Government	5,713	(5,713)	-	32,078
Total	<u>\$ 3,635,340</u>	<u>\$ -</u>	<u>\$ 3,482,398</u>	<u>\$ 3,725,797</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 2,038,844	\$ 3,917	\$ 2,238,568	\$ 2,098,052
General Government	3,917	(3,917)	-	22,716
Total	<u>\$ 2,042,761</u>	<u>\$ -</u>	<u>\$ 2,238,568</u>	<u>\$ 2,120,768</u>
Total Enterprise Funds	<u>\$ 61,029,621</u>	<u>\$ -</u>	<u>\$ 45,347,135</u>	<u>\$ 63,076,806</u>
Total All Funds	<u><u>\$ 205,577,984</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 158,490,586</u></u>	<u><u>\$ 226,798,413</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
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
MAYOR & COUNCIL				
General Fund	\$ 229,491	\$ 840	\$ 211,012	\$ 224,485
MUNICIPAL COURT				
General Fund	\$ 1,522,463	\$ 16,596	\$ 1,646,390	\$ 1,815,993
Public Safety Tax Fund	700	-	-	-
Grant Funds	157,000	-	17,815	143,071
Total	<u>\$ 1,680,163</u>	<u>\$ 16,596</u>	<u>\$ 1,664,205</u>	<u>\$ 1,959,064</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 2,969,227	\$ 28,557	\$ 3,034,095	\$ 2,940,525
City Road Tax Fund	102,431	228	87,524	90,025
Public Safety Tax Fund	6,836	-	9,798	7,042
Two Percent Tax Fund	437,824	1,572	428,254	461,363
Grant Funds	2,704,500	(536,682)	6,500	4,339,828
Water Fund	22,737	168	22,728	20,518
Wastewater Fund	11,554	84	13,909	11,820
Total	<u>\$ 6,255,109</u>	<u>\$ (506,073)</u>	<u>\$ 3,602,808</u>	<u>\$ 7,871,121</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,458,194	\$ 8,640	\$ 1,487,985	\$ 1,502,828
Grant Funds	-	10,097	6,965	4,721
Insurance Reserve Fund	852,322	-	717,584	703,976
Total	<u>\$ 2,310,516</u>	<u>\$ 18,737</u>	<u>\$ 2,212,534</u>	<u>\$ 2,211,525</u>
INFORMATION TECH SERVICES				
General Fund	\$ 2,769,445	\$ 57,600	\$ 2,627,955	\$ 3,082,182
Yuma Regional Comm. System Fund	4,183,477	(2,027,050)	1,833,360	2,194,855
Grant Funds	700,000	2,030,406	363,403	2,008,403
Equipment Replacement Fund	296,272	-	296,272	-
Total	<u>\$ 7,949,194</u>	<u>\$ 60,956</u>	<u>\$ 5,120,990</u>	<u>\$ 7,285,440</u>
FINANCE				
General Fund	\$ 1,992,545	\$ 13,776	\$ 1,918,907	\$ 2,074,234
Equipment Replacement Fund	-	-	-	34,000
Total	<u>\$ 1,992,545</u>	<u>\$ 13,776</u>	<u>\$ 1,918,907</u>	<u>\$ 2,108,234</u>
HUMAN RESOURCES				
General Fund	\$ 1,015,570	\$ 7,104	\$ 982,924	\$ 1,073,936
Equipment Replacement Fund	24,422	-	-	-
Total	<u>\$ 1,039,992</u>	<u>\$ 7,104</u>	<u>\$ 982,924</u>	<u>\$ 1,073,936</u>
GENERAL GOVERNMENT				
General Fund	\$ 1,939,244	\$ (491,078)	\$ 625,465	\$ 4,259,311
Highway User Revenue Fund	16,832	(16,832)	-	208,268
City Road Tax Fund	102,935	(4,937)	104,500	175,850
Two Percent Tax Fund	254,431	(12,618)	241,813	439,232
Mall Maintenance Dist Fund	-	-	-	3,411
Debt Service Fund	12,710,790	-	9,032,822	11,506,290
Desert Hills Golf Course Fund	3,917	(3,917)	-	22,716
Water Fund	32,679	(32,679)	-	250,777

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
Wastewater Fund	53,617	(25,813)	-	187,399
Yuma Regional Comm. System Fund	3,356	(3,356)	-	12,804
Equipment Maintenance Fund	7,168	(7,168)	-	46,569
Solid Waste Fund	5,713	(5,713)	-	32,078
Insurance Reserve Fund	931,888	-	1,053,961	1,141,602
Equipment Replacement Fund	3,011,752	(282,000)	2,729,752	3,036,029
Workmans' Comp Fund	1,640,865	-	1,570,490	1,640,865
Intracity Cost Allocation	(3,306,337)	-	(3,306,337)	(3,940,434)
Total	\$ 17,408,850	\$ (886,111)	\$ 12,052,466	\$ 19,022,767
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,260,703	\$ 23,568	\$ 3,059,827	\$ 3,346,304
Grant Funds	1,127,563	482,967	1,078,707	1,519,183
Equipment Replacement Fund	25,000	-	23,529	-
Total	\$ 4,413,266	\$ 506,535	\$ 4,162,063	\$ 4,865,487
PUBLIC WORKS				
Highway User Revenue Fund	\$ 6,535,948	\$ 16,832	\$ 6,330,949	\$ 6,922,478
City Road Tax Fund	930,606	1,154	797,288	953,185
Grant Funds	278,500	-	10,000	278,500
Solid Waste	3,629,627	5,713	3,482,398	3,693,719
Equipment Maintenance Fund	3,545,275	7,168	3,088,578	3,684,594
Equipment Replacement Fund	1,154,000	210,000	788,090	1,091,000
Total	\$ 16,073,956	\$ 240,867	\$ 14,497,303	\$ 16,623,476
ENGINEERING				
General Fund	\$ 428,696	\$ 3,480	\$ 346,317	\$ 422,098
City Road Tax Fund	2,264,041	3,555	1,822,306	2,704,483
Two Percent Tax Fund	87,091	672	76,443	71,849
Water Fund	131,421	963	107,181	94,662
Wastewater Fund	73,874	540	77,382	70,615
Equipment Replacement Fund	-	-	-	140,000
Total	\$ 2,985,123	\$ 9,210	\$ 2,429,629	\$ 3,503,707
UTILITIES				
Water Fund	\$ 19,836,469	\$ 31,548	\$ 17,076,880	\$ 19,591,602
Water Restricted Funds	3,280,251	-	2,766,876	3,130,251
Wastewater Fund	12,918,029	25,189	11,389,134	13,125,979
Wastewater Restricted Funds	2,985,056	-	2,985,056	2,985,056
Equipment Replacement Fund	650,000	-	617,400	990,000
Total	\$ 39,669,805	\$ 56,737	\$ 34,835,346	\$ 39,822,888
PARKS & RECREATION				
General Fund	\$ 8,244,976	\$ 31,692	\$ 8,276,377	\$ 8,298,511
Two Percent Tax Fund	4,214,226	60,374	4,132,673	4,582,689
Mall Maintenance Fund	231,256	-	227,214	234,929
Grant Funds	3,678,627	42,652	45,812	288,778
Desert Hills Golf Course Fund	2,038,844	3,917	2,238,568	2,098,052
Equipment Replacement Fund	615,000	-	422,345	415,000
Total	\$ 19,022,929	\$ 138,635	\$ 15,342,989	\$ 15,917,959

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2016-17

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2015-2016	EXPENDITURE/ ADJUSTMENTS APPROVED 2015-2016	ACTUAL EXPENDITURES EXPENSES 2015-2016*	BUDGETED EXPENDITURES EXPENSES 2016-2017
POLICE				
General Fund	\$ 25,897,297	\$ 146,375	\$ 26,072,364	\$ 27,290,149
Public Safety Tax Fund	1,704,528	-	1,666,005	1,903,360
Grant Funds	4,090,538	-	1,286,958	3,880,574
Equipment Replacement Fund	142,000	-	125,000	-
Total	<u>\$ 31,834,363</u>	<u>\$ 146,375</u>	<u>\$ 29,150,327</u>	<u>\$ 33,074,083</u>
FIRE				
General Fund	\$ 14,914,683	\$ 152,850	\$ 16,056,093	\$ 15,526,413
Public Safety Tax Fund	673,419	-	656,302	790,873
Grant Funds	2,901,580	966	22,719	1,754,455
Equipment Replacement Fund	1,373,000	72,000	1,423,000	-
Total	<u>\$ 19,862,682</u>	<u>\$ 225,816</u>	<u>\$ 18,158,114</u>	<u>\$ 18,071,741</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 14,109,700	\$ -	\$ 6,701,061	\$ 29,082,500
Highway User Revenue Fund	-	-	-	1,305,000
City Road Tax Fund	4,327,800	-	1,326,709	6,351,000
Public Safety Tax Fund	-	-	-	50,000
Two Percent Tax Fund	241,200	(50,000)	170,000	291,200
Grant Funds	2,352,300	-	630,439	2,206,800
Water Fund	1,880,000	-	88,500	3,655,000
Water Revenue Bond Fund	4,535,000	-	1,847,617	4,120,000
Wastewater Fund	4,304,000	-	240,043	6,101,000
Wastewater Grant Fund	-	-	14,130	-
Wastewater Revenue Bond Fund	1,100,000	-	1,130,470	-
Total	<u>\$ 32,850,000</u>	<u>\$ (50,000)</u>	<u>\$ 12,148,969</u>	<u>\$ 53,162,500</u>
Total All Funds	<u>\$ 205,577,984</u>	<u>\$ -</u>	<u>\$ 158,490,586</u>	<u>\$ 226,798,413</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 2016-17

FUND	Full-Time Equivalent (FTE) * 2017	Employee Salaries and Hourly Costs** 2017	Retirement Costs*** 2017	Healthcare Costs**** 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	646.15	\$38,020,922	\$13,062,254	\$5,021,320	\$1,231,998	\$57,336,494
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	46.00	1,849,583	342,088	346,890	80,744	2,619,305
City Road Tax Fund	29.43	1,789,057	344,970	229,986	43,242	2,407,255
Public Safety Tax Fund	0.09	5,282	1,012	653	95	7,042
Two Percent Tax Fund	30.98	1,695,983	308,128	255,545	65,584	2,325,240
Grants Fund	5.25	875,495	363,835	72,850	11,698	1,323,878
Mall Maintenance Fund	2.10	68,914	12,943	15,219	4,287	101,363
Total Special Revenue Funds	113.85	6,284,314	1,372,976	921,143	205,650	8,784,083
ENTERPRISE FUNDS						
Water Fund	85.58	3,976,583	744,704	613,096	234,234	5,568,617
Wastewater Fund	61.75	3,045,622	571,762	479,923	248,916	4,346,223
Sanitation Fund	13.92	695,654	123,877	104,198	27,421	951,150
Desert Hills Golf Course Fund	10.95	688,492	127,994	79,406	55,402	951,294
Yuma Reg Comm Sys Fund	6.40	457,142	87,263	58,133	7,944	610,482
Total Enterprise Funds	178.60	8,863,493	1,655,600	1,334,756	573,917	12,427,766
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	16.40	797,219	144,595	121,135	17,324	1,080,273
Insurance Reserve Fund	1.00	62,231	11,812	9,445	1,047	84,535
Total Internal Service Funds	17.40	859,450	156,407	130,580	18,371	1,164,808
TOTAL ALL FUNDS	956.00	\$54,028,179	\$16,247,237	\$7,407,799	\$2,029,936	\$79,713,151

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