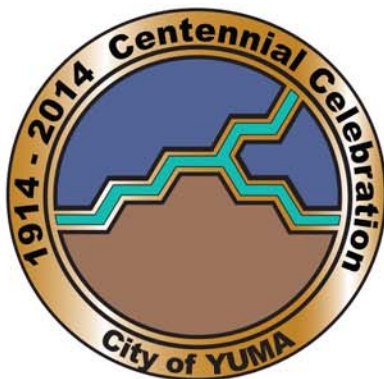


City of Yuma, Arizona

Annual Budget

Fiscal Year 2014 - 2015



City of Yuma Arizona

2014-2015 Annual Budget

PRESENTED TO:

City Council

Douglas J. Nicholls, Mayor
Cody T. Beeson,
Deputy Mayor
William Craft
Gary Knight
Leslie L. McClendon
Edward C. Thomas
Gary Wright

Prepared and Presented By:

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City Administrator

Ricky Rinehart
Deputy City Administrator

Steven W. Moore
City Attorney

Lynda L. Bushong
City Clerk

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Community Development

Jay Simonton
Utilities

Jack McArthur, Chief
Fire Department

James L. Hamersley
Information Technology

James F. Coil, Judge
Municipal Court

Deborah Wendt
Parks & Recreation

John Lekan, Chief
Police Department

Joel Olea
Public Works

Donald (Pat) Wicks
Finance

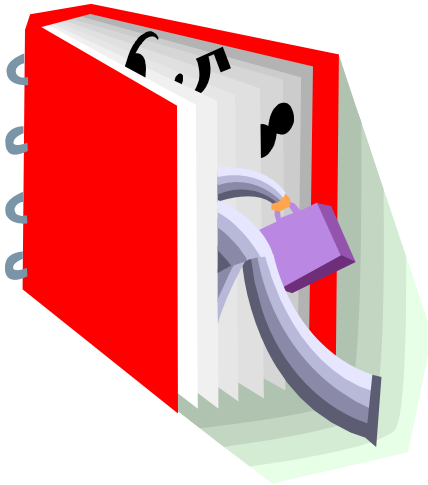
Jack Dodd
Human Resources

And
The Staff of the City of Yuma

City of Yuma Annual Budget Fiscal Year 2014-2015

How To Use This Document

This budget is divided into five sections: Overview, Fund Information, Department Information, Capital Spending and Debt Management, and the Appendix. Throughout the document, the City of Yuma is referenced as the “City.”



The **Overview** contains the City Administrator’s budget message, which discusses the major changes in this year’s budget. It also includes budget highlights, the City’s mission, and organization chart. A flowchart depicting the budget process for both the department budgets and the Capital Improvement Program is shown. Financial policies are included in this section as well as a brief overview of the City’s revenues and funds.

The **Fund Information** section is focused on the different funds the City utilizes. Fund summaries show the activity in each fund to include, beginning balance, revenues, expenditures/expenses, transfers, and ending balance. This summary is followed by a schedule of revenues for the respective fund and an expenditure summary showing what departments utilize that fund.

Department Information provides each department’s budget message. The messages include functions of the department, goals for next year, accomplishments, and staffing level. It also displays department expenditures in two views. One table gives an overall picture of the department listed by division. The other table(s) breaks a department out by fund and then displays the information by the following categories: personal services, operating and maintenance, debt service, and capital outlay.

The **Capital Spending and Debt Management** section covers the Capital Improvement Program budget and a discussion on how the City uses various financing tools to fund these projects. It explains the CIP process, provides information on different funding sources, lists the capital improvement projects, and summarizes the City’s outstanding debt.

The **Appendix** contains a Glossary and six schedules. Schedule 1 lists revenue information by fund. Schedule 2 lists the department’s expenditures within each fund. These worksheets display 2012-2013 actual expenditures, 2013-2014 adjusted budget, 2013-2014 estimates, and the request for 2014-2015. Schedule 3 shows the Outside Agency listing. Every year the City provides support to various organizations within the city. This page displays their current year funding and the proposed funding for 2014-2015. Schedule 4 displays the supplemental or new positions included in the budget. Schedule 5 is the city’s staffing level and lists all the full time positions within the organization. Schedule 6 contains the City’s Salary Schedule. Schedule 7 is the City’s Budget Resolution for 2015 while Schedule 8 provides the 2014 Maximum Tax Levy Worksheet. Finally, a Glossary is provided.

City of YUMA
2014-2015 Annual Budget
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Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Yuma

Arizona

For the Fiscal Year Beginning

July 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Brown'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Yuma, Arizona for its annual budget for the fiscal year beginning July 1, 2013. This is the tenth time the City of Yuma has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Overview

OVERVIEW

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City of YUMA

CITY ADMINISTRATION

One City Plaza
Yuma, AZ 85364
928-373-5011 (phone)
928-373-5012 (fax)

Mayor and City Council
City of Yuma, Arizona

RE: Budget Message for Fiscal Year 2014-15

Mayor and City Council,

In accordance with the Yuma City Charter, I am transmitting the City Administrator's city budget for Fiscal Year 2014-15. This document has been filed with the City Clerk's office as required and finalizes the annual review process by the City Council leading to eventual adoption. In previous years, the City budget, personnel, and equipment have been cut to reduce expenditures in light of reduced revenues and the downturn of the economy. Our CIP budget continues to be limited especially in the area of roadway maintenance and construction. Again we continue to "live within our means," without raising taxes. In previous years we had reduced some taxes and fees to assist in the local economic recovery and now those continue to remain flat. As housing construction has significantly improved we will work with the development community to assess what is needed in the community as the community is beginning to grow again. Continuing strict spending oversight, we are continuing to assess and implement cost saving measures and projects. We are moving along some projects that will help to spur our local economy and assist with job creation. Previous cost saving implementations such as recycling, photovoltaic panels, and electrical retrofits are paying off in monetary savings. We hope to increase savings with continued recycling education and looking at other areas where additional savings might be realized. Our approach over the last couple of years has put us in a position that allowed us to replace some ageing equipment but we still have issues with a large percentage of our vehicle fleet.

With home construction permits doubling previous years, and several new residential developments opening up, we are seeing revenue increases and growth occurring again. Revenues continue to show a positive trend in the three percent range, but lag the increase to workloads in our departments. There are some limited new positions requested in this budget mainly in the public safety area and in other areas where we have seen an increased workload due to growth.

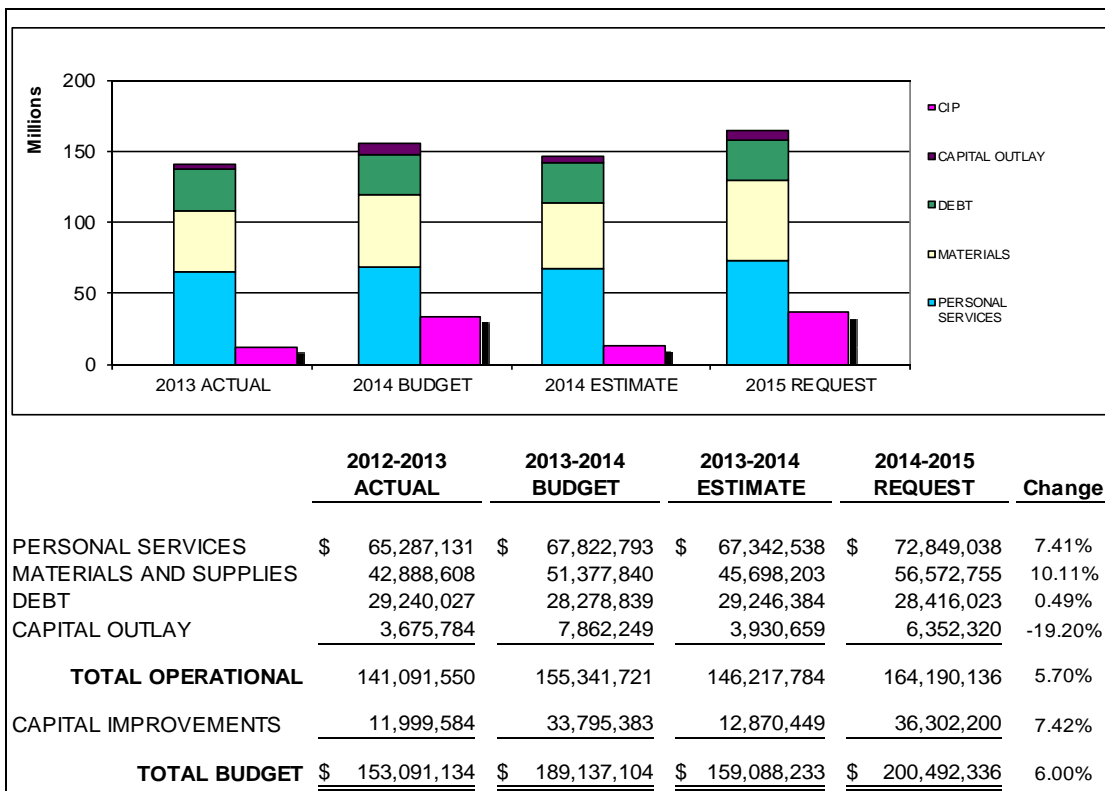
While revenues have increased moderately, we are continuing to look for areas to save money. We are reviewing costs associated with all our operations, but are specifically continuing to look at savings in the area of energy usage and recycling. We will continue to use prison crews and look at new areas of cost sharing and offsets through Public partnerships or Public-Private partnerships this next year. There continues to be a significant backlog on replacing our aging vehicle fleet due to lack of replacements over the last six years. Construction of two large solar arrays at Desert Dunes and Agua Viva for power purchase agreements will yield savings for the City for the next 20 – 25 years. We are trying to push forward additional similar projects in 2015. We will continue to make some minor structural changes in our organization as needed to gain the most efficiency.

For the last several years a significant area of concern continues to be funding for maintenance of our streets and basins. We are not able to make up this shortfall and we continue to fall further behind in asphalt replacement. We were hopeful the state would return the HURF taken in the previous years since the state has run a surplus the last two years but that did not happen. A portion was reallocated for next year from a State Highway Fund which assists but with the continued shortfalls, no CIP projects will be funded out of HURF funds. We continue to frugally use remaining funds to take care of

the largest issues and continue to use slurry seal, with Road Tax funding, to hold the roads together until we can identify funds to rectify the issue. We are now in a position where alternative revenue sources are needed.

The 2014-15 funding levels allow for realigning some pay ranges to assist in filling hard to fill positions and help with retention of personnel. A two year look at budget and revenue projections, provide the opportunity to spread the adjustment over the next two years. Our employees are the reason the City continues to operate as successfully as it has with reduced manpower. Though strained, our employees have shown a great spirit of doing what is right for the community and have been there when we needed them. Some new positions will assist to handle some of the workload increases that we have seen. This budget sets priorities in many areas and conservatively moves forward to continue to address issues created by new growth and by funding shortfalls from the last six years.

We have submitted an operating budget of \$164 million and a capital budget of \$36 million. This yields an all funds budget of \$200 million in anticipated expenditures for the coming fiscal year. Please refer to the chart below for an overall breakdown of past, present, and proposed budget costs.



Observations for This Budget

Every Department in the City continues to do their part to watch and hold down expenditures while striving to keep their services up to the level our citizens expect. This budget continues to fund ERP for high cost items over \$50,000 and adds critical personnel where needed.

Personnel

The budget includes a realignment of employee pay ranges which will be spread over next two years. Over the next two years this will help to keep City wages within reach of the improving labor market in other cities and private employers, particularly in public safety. While not restoring our positions with the market, the implementation spread over two years will moderate adjustments and make up for the loss of income from increases in retirement and medical insurance costs.

A minimum number of new positions are also included in this budget and a couple positions were converted to full time. During the previous five fiscal years, we had reduced the number of full time funded positions through attrition by about 154 personnel or 17%. This budget funds an additional four Police Officers, partially offset with grant funding. Retirement costs on the Public Safety Side increased significantly and our medical insurance cost also went up by 3%. Effective July 1, 2014 the Affordable Health Care implementation will dictate that we keep part time employees limited to 28 hours per week as health care costs are unaffordable for part time employees. This will have a larger impact on Parks and Recreation, but will also have some minimal effect in other departments.

Training

Travel and Education budgets have been kept mainly flat with small increases in a few areas.

Property Taxes and Fees

As in the previous several years, staff is recommending holding the line on property taxes and adopting a tax rate of \$1.8282. This rate will yield a tax levy of \$9.6 million. If this rate is adopted, truth in taxation hearings will not be required. Based on a statutory formula, the City's maximum allowable tax rate is \$2.1409 per \$100 of assessed value. We do not recommend, nor does the budget anticipate, any tax increases.

Acknowledgements

I wish to again acknowledge Finance Director Pat Wicks, Budget Manager Sharon Willoughby, CIP Administrator Czarina Gallegos, and their staffs for their work in the preparation of this budget. All our Department Directors and their staffs were a key component to maintaining a balanced budget and deserve recognition. Each employee in the organization has done a superb job over the last several years, stretching funding while keeping a great customer service attitude. We have great employees in a great community and we are fortunate to have both. I am proud to lead this organization and we will continue to evaluate and adjust to the new economic picture.

The Year Ahead

The budget for FY 2014-15 is based on our new model and revenue with the new economic times. Overall we see continued slow growth and we are hopeful we can start to see a more stable economic pattern emerging. Previous drops in property valuations are hopefully behind us and we see continued recovery for the next fiscal year. Residential permits are significantly up to the point of where additional staffing is required. Our employees have carried us through the last few lean years by covering the workload from positions that were not refilled. This budget allows for filling a few of those vacant positions. Hopefully the recovery trend will continue to solidify. We have the quality personnel in our organization to lead us forward and I have confidence in our employees' ability to carry out our mission to provide excellent support and services to our citizens. We look forward to working with you in the coming year as we continue to provide superb customer friendly quality services for our citizens of Yuma.

Respectfully Submitted,



Greg Wilkinson
City Administrator
City of Yuma, Arizona

Our Mission

The Yuma City Government exists to provide a forum for public discussion and decision-making. We are committed to deliver quality public services and to advance the social and economic well being of our present and future citizens.

City of Yuma Employees are dedicated to:

Accessibility

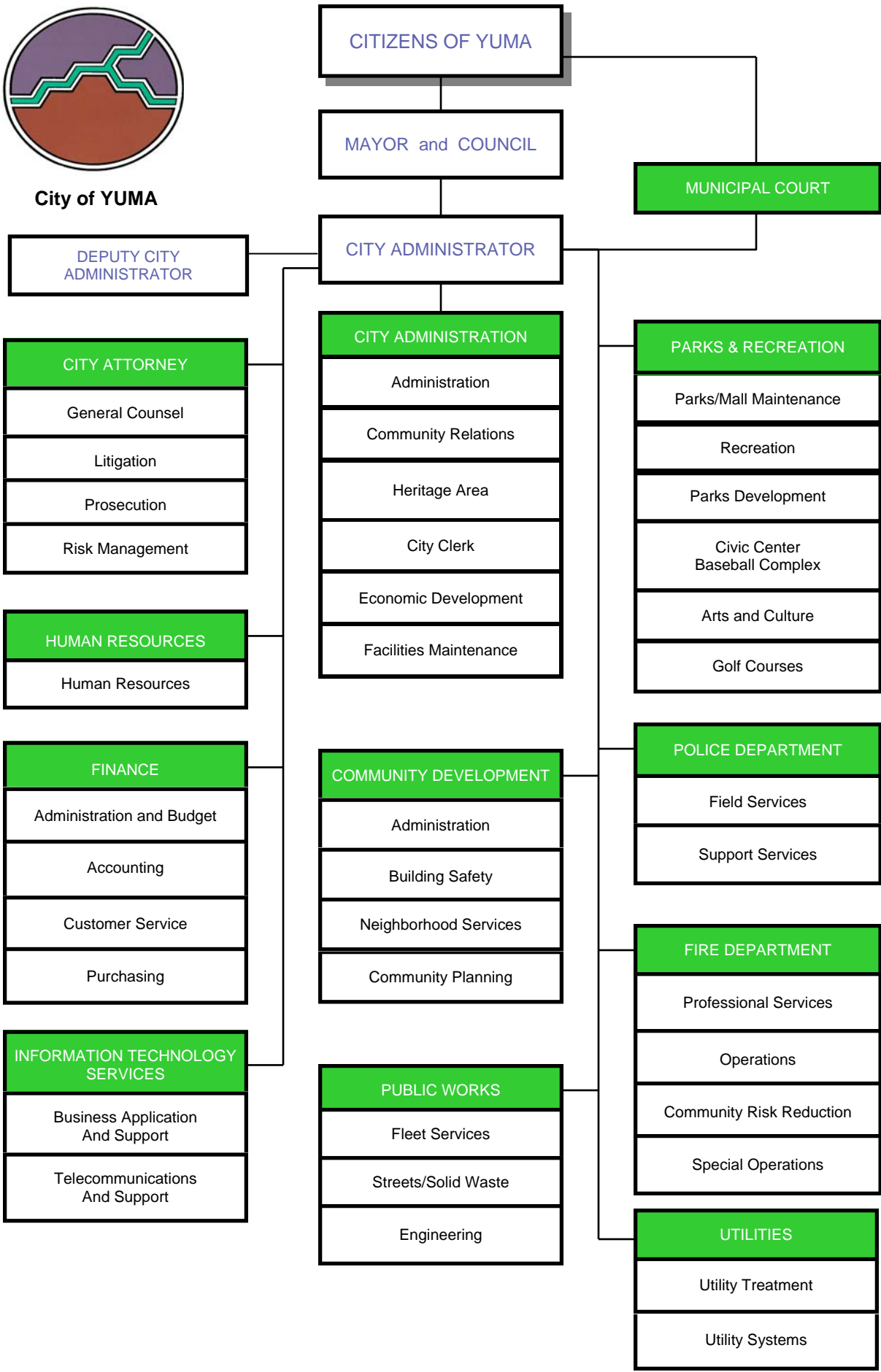
Commitment

Communication

Innovation



City of YUMA



BUDGET PROCESS FLOWCHART

OCTOBER

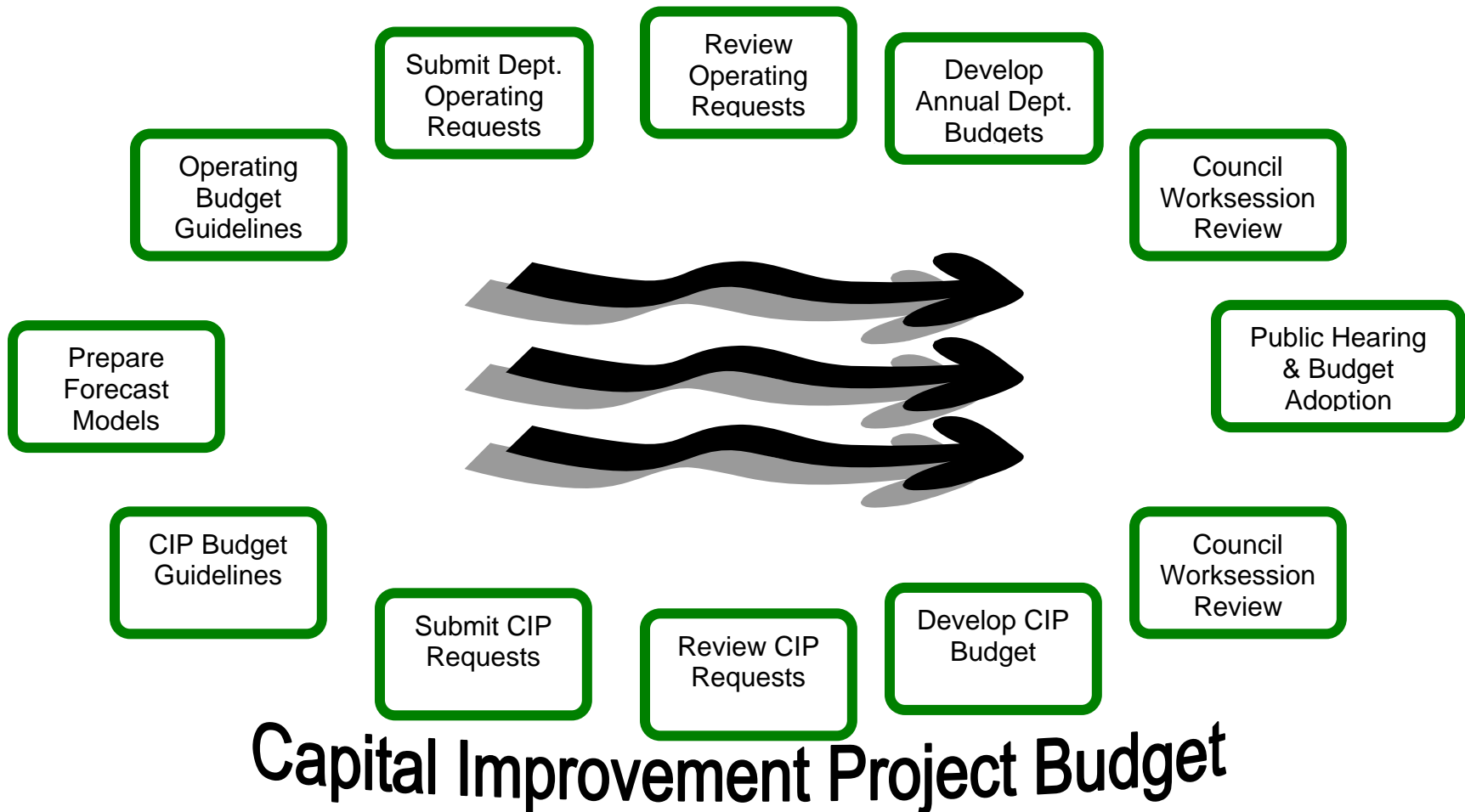
JANUARY

MARCH

JUNE

Department Budgets

9



Financial Policies –

Financial policies provide guidance and direction while developing the operating and capital improvement project's (CIP) budget and managing the fiscal responsibilities of the City. Their framework lends to responsible long range planning. With these tools, the City continues its quality accounting practices per the Government Finance Officers' Association and Governmental Accounting Standards Board standards.

The City must follow general budget legal requirements established by Arizona law and the City Charter when preparing the annual budget. The chart to the right outlines the various actions and deadlines that must be followed. Under each category are the requirements listed by State Law and City Charter rule.

Statutory Limitations

The primary property tax levy is limited by state law to a two percent increase over the previous year's maximum levy with adjustments for growth and annexation. Secondary taxes, if implemented, are tied to the annual debt services requirements of voter-approved general obligation bonds. Primary tax levy limits are established by the Property Tax Oversight Commission.

The Arizona Constitution mandates an expenditure limitation on the amount the City can appropriate each fiscal year.

Arizona's Constitution contains limitations on bonded debt. Please refer the debt limitation discussion in the Capital Spending and Debt Management section for a review of these limitations.

Action Required	City Charter Deadline	Arizona State Statute Deadline	Process Dates
City Administrator presents proposed operating budget to Council	On or before first Monday in June	NA	April 29
Publish CIP summary and Notice of Public Hearing	No less than two weeks prior to Public Hearing	NA	May 1
City Administrator submits Preliminary Ten-Year CIP to Council	May 1	NA	May 1
CIP Public Hearing	Prior to CIP program adoption	NA	May 14
City Administrator submits Preliminary Budget to Council	NA	NA	June 3
Preliminary Budget adoption	NA	NA	June 4
CIP program adoption	On or before first of July	NA	June 4
Publish summary of budget and Notice of Public Hearing prior to final budget adoption	NA	Once a week for two consecutive weeks following preliminary budget adoption	June 12 & June 18
Truth-In-Taxation Public Hearing; Public hearing for budget	NA	Before final budget adoption	June 18
Final budget adoption	N/A	No later than second Monday in August	June 18
Property Tax Levy adoption	No later than the third Monday in August	No sooner than seven days following final budget adoption and no later than the third Monday in August	July 2

Basis of Accounting

The City prepares its annual budget and financial report using the modified accrual basis of accounting for both governmental and proprietary funds in accordance with generally accepted accounting principles (GAAP). There are differences between the basis of budgeting and the basis of accounting that are outlined below.

- Depreciation is not budgeted.
- Capital purchases of proprietary funds are budgeted as expenditures.
- Debt service payments of proprietary funds are budgeted as expenditures. Proceeds of long-term debt are budgeted as revenue-like 'Other Financing Sources.'
- For all funds, compensated absences expenditures are not recorded as earned; instead, all continuing positions are budgeted at 100% annually. Any differences relating to use of general or other accruable leave is immaterial.

Budget Amendments

- Budget transfers between funds require City Council approval.
- The City Administrator is authorized to make transfers between departments (within the same fund).
- Budgetary transfer authority within department non-personnel line items in the same fund is delegated to the department director.
- Budget transfers are initiated internally from the department with final review and processing performed by the Finance Department.

Operating Budget Preparation

- Current operating costs must be less than or equal to current revenues.
- Ending projected General Fund undesignated fund balance to be maintained at a minimum of 20% of that year's revenues. All other operating funds will be budgeted to retain sufficient fund balance for cash flow needs for the beginning of the following year. An exception: Mall Maintenance Fund will be subsidized by the General Fund to assure at least a zero fund balance.
- Authorized staffing level increases or personnel changes across funds must be part of the budget process.

Revenues

- Projected property tax revenues will include estimates of uncollected prior year property taxes in addition to any revenues of current year collections that are subject to the maximum levy.
- All City rates and fees will be reviewed and adjusted if necessary each year.
- Forecasting revenues will involve a combination of a ten year analysis of past revenue history, review of economic trends, and analysis of information obtained from State agencies from which the City receives funds.

Capital Projects

- Project must cost at least \$25,000.
- Impact on City's operating budget must be included in planning of project and incorporated within the respective department's operating budget.
- Budget fund adjustments must go before Council for approval.
- All projects must have an identified, approved funding source.
- Projects will not start until the funds have been received – bond, loan, cash flow. Exceptions will be for reimbursable projects only.

Debt Management

- Long-term debt is not to be issued to finance current operations.

Investments

- The City of Yuma's Investment Policy is adopted by the City Council. In accordance with that policy, public funds will be invested in a manner which will provide the maximum security of principal invested with secondary emphasis on providing the highest yield while meeting the daily cash flow needs of the City.
- All investments will conform to applicable State and City statutes governing the investment of public funds.

Miscellaneous

- The City is self-insured for workman's compensation.
- The Community Investment Trust was established from the sale of city owned properties in 1989. These funds can be used with Council approval only. The balance of the Trust is not budgeted this year.
- The City's capitalization policy is for items that have a life of at least two years and a minimum cost of \$5,000.

Service Delivery – our primary mission

City services are delivered by department units. Please refer to the department section of this document for a review of the departments' missions, accomplishments and goals. City charter, ordinance and political discourse determine the nature and extent of the services provided by these departments.

Seven major operating departments provide most services:

- Police
- Fire
- Parks and Recreation–Parks Maintenance; Recreation; Golf Courses; Recreation Complex; Arts and Culture
- Community Development–Building Safety; Community Planning
- Public Works–Street; Solid Waste; Fleet Services; Engineering
- Utilities

Services are also provided, both to citizens and internally to the 'line' departments by these administrative departments:

- Mayor/Council
- City Administrator–Public Affairs; Community Relations; City Clerk; Heritage Area; Economic Development
- City Attorney
- Information Technology
- Finance–Accounting; Purchasing; Customer Services
- Human Resources–Personnel

Revenues –

Like a business, the city must have revenues to pay for the services it provides its citizens. Unlike the federal government, it cannot spend for services money it does not have. Accordingly, service levels depend entirely on the amount of monies the city collects. Revenues come in two broad categories: taxes and charges for services.

Taxes are broad-based revenues over larger tax bases to cover services for which the ultimate user is difficult to determine for fee purposes, i.e., police services. Taxes may be assessed on the basis of property valuation (property taxes) or upon the basis of a business transaction (sales taxes). The City of Yuma uses both methods; however, because of statutory limitations on the former, its reliance is higher on the latter.

Charges and fees are assessed directly to the ultimate beneficiary of service and may be intended to cover all or only part of the service provided, such as:

- Licenses and permits
- Utility charges
- Golf fees
- Recreation fees

In those instances in which the charge is insufficient to cover the cost of service, the city must subsidize the service with its general tax revenues.

Revenues, both taxes and charges, derive from three sources: local, state-shared and grants and entitlements. The various funding sources are discussed later in the fund section of this document.

Funds –

Governments separate the accounting of revenue sources because of internal or external requirements and restrictions. For instance:

- The city can't use gas taxes to pay for police services (specific statutory limitations)
- The city can't use public safety taxes to build streets (ballot language creating the tax and its use)

For these reasons, the city follows rules promulgated by the Governmental Accounting Standards Board and uses fund accounting to record and report its financial transactions.

Each fund is a self-balancing set of accounts used to track the activity of a specific revenue or series of revenues. Fund types that involve service delivery include the General Fund, Special Revenue Funds and Enterprise Funds. These three fund types account for most of the city's service delivery. The General Fund is the largest fund and accounts for most primary services. Special Revenue Funds account for the proceeds of special revenue sources, taxes, charges or grants that are used to finance projects or activities as required by law or contractual agreements. Enterprise funds are used for those activities designated by council to operate on a self-funding basis, using accounting methods similar to business enterprises. The intent of an Enterprise Fund is to earn sufficient profit to insure the fund's continued existence without reliance on general tax revenues.

Other fund types used are Debt Service, Capital Projects and Internal Service Funds. These funds account for transactions not related to service delivery. Instead, they account for the financing, construction and inter-department services of the city.

How It All Works –

This chart shows the interaction of revenues and how they are recorded within the major operating funds and how the related departments expend those revenues in service delivery.

Typical of the General Fund is the receipt of a number of different types of revenues, whether they are local or shared. Most departments in the city provide general services, which are paid through the General Fund. Thus, the revenue is "matched" with the expenditure or service provision.

Moreover, departments may cover services that are recorded in funds other than the General Fund. These "special revenues" must be segregated from other revenues, because of legislative, regulatory or council requirements. In providing services through these special funds, expenditures are recorded in Special Revenue Funds, again to match the expenditure against its revenue.

In this manner, a given department, while a contiguous unit for management purposes, can expend various types of monies when providing certain services upon which the revenue is based. For example, as you can see in the chart at right under the Expenditure Section, the Parks Department provides services through the General Fund for parks maintenance and general recreation; through the Special Revenue Funds

	Revenues	General	Special Revenue	Enterprise
S h a r e d	State sales tax	X		
	State income tax	X		
	Vehicle license tax	X		
	Gas tax		X	
	Lottery		X	
	Grants/entitlements		X	
	Property tax	X		
	Sales taxes:			
	General	X		
	Public Safety		X	
Road		X		
L o c a l	Licenses/permits	X		
	Franchise fees	X		
	Fines	X		
	Charges for services:			
	Utility fees			X
	Golf courses			X
	Recreation fees	X		
	Rents/concessions	X	X	X
	Solid waste			X
	D e p t s	Expenditures		
Police		X	X	
Fire		X	X	
Parks		X	X	X
Public Works		X	X	X
Utilities				X
Com Development		X	X	
Administrative		X	X	X

(specifically the Two Percent fund) for the convention center; and through the Desert Hills Golf Course Enterprise Fund for operation of the golf course. A more complete summary by fund group is presented below that includes the aforementioned General, Special Revenue and Enterprise Funds as well as the non-operating Capital Projects, Debt Service and Internal Service Funds.

Budget Summary-									
Fund Group	Special	Capital	Debt	Enterprise	Internal	2014-2015	2013-2014	2012-2013	
<i>Fiscal Year 2014-2015</i>	Revenue	Projects	Service		Service	Total	Estimate	Actual	
	General								
Balance, July 1	\$16,535,621	\$11,869,826	\$12,087,812	\$ 544,045	\$39,931,380	\$ 17,205,789	\$ 98,174,473	\$106,056,245	\$104,562,178
Sources:									
Revenues									
Property Taxes	9,862,828	110,000	-	-	-	-	9,972,828	9,610,000	9,614,674
Sales Taxes	20,219,000	19,076,386	-	-	-	-	39,295,386	37,830,079	37,371,588
Franchise taxes	3,312,200	-	-	-	-	-	3,312,200	3,312,200	3,295,467
Building Permits, Zoning and Development Fees	1,964,300	-	-	-	-	-	1,964,300	2,032,635	2,047,382
State Sales Taxes	8,191,891	-	-	-	-	-	8,191,891	7,785,354	7,600,328
State Revenue Sharing	10,974,310	-	-	-	-	-	10,974,310	9,656,746	9,506,288
Vehicle License Tax	3,429,614	-	-	-	-	-	3,429,614	3,149,580	2,948,529
State Gasoline Tax	-	6,291,329	-	-	-	-	6,291,329	5,862,195	5,862,202
Lottery Tax	-	-	-	-	-	-	-	-	-
Grants	-	11,763,020	-	-	2,959,534	-	14,722,554	6,089,410	6,406,603
Charges for Services	4,010,400	142,350	3,305,950	-	45,994,278	3,694,320	57,147,298	55,185,417	58,426,303
Fines, Fees, Interest and Other	1,750,830	602,696	8,545,100	382,355	1,371,140	5,230,048	17,882,169	10,692,845	11,506,215
Total Revenues	63,715,373	37,985,781	11,851,050	382,355	50,324,952	8,924,368	173,183,879	151,206,461	154,585,579
Transfers In	125,780	100,605	-	12,256,223	1,144,391	-	13,626,999	14,197,540	12,922,526
Long-Term Debt Proceeds	-	-	-	-	-	-	-	17,653,100	-
Total Sources	63,841,153	38,086,386	11,851,050	12,638,578	51,469,343	8,924,368	186,810,878	165,404,001	167,508,105
Uses:									
Expenditures									
Police	24,570,949	3,737,964	-	-	-	-	28,308,913	25,775,896	24,111,549
Fire	13,754,383	3,084,242	-	-	-	1,255,000	18,093,625	14,506,893	15,509,516
Public Works	437,063	8,644,400	-	-	2,995,615	3,958,658	16,035,736	16,139,162	13,156,532
Utilities	-	-	-	-	20,756,871	45,000	21,301,871	19,098,099	17,767,715
Engineering	-	-	-	-	-	-	-	-	2,650,306
Parks and Recreation	8,195,960	8,195,960	-	-	2,667,131	66,000	23,132,880	14,609,964	13,131,444
Community Development	3,154,209	1,337,664	-	-	-	-	4,491,873	4,160,253	2,605,963
Administrative									
Mayor and Council	222,532	-	-	-	-	-	222,532	256,598	236,958
Municipal Court	1,492,143	155,466	-	-	-	-	1,647,609	1,551,342	1,476,031
City Administration	3,016,029	2,564,809	-	-	-	-	5,580,838	3,052,130	6,020,957
City Attorney	1,427,311	-	-	-	-	617,924	2,045,235	2,006,576	1,977,619
Information Technology	2,575,843	22,000	-	-	5,118,319	147,000	7,863,162	7,575,697	6,418,150
Finance	1,830,748	-	-	-	-	-	1,830,748	1,728,210	1,651,469
Human Resources	984,734	-	-	-	-	-	984,734	940,303	859,605
General Government	4,913,562	451,191	-	-	317,949	5,631,891	11,314,593	4,655,445	3,139,723
Capital Labor	-	867,197	-	-	248,527	-	1,115,724	914,832	1,137,897
Intracity Cost Allocation	(3,361,079)	837,455	-	-	2,522,937	687	-	-	90
Debt Service	-	-	-	12,638,578	15,777,445	-	28,416,023	29,246,384	29,240,404
Capital Improvements	-	7,373,900	20,041,200	-	8,887,100	-	36,302,200	12,870,449	11,999,584
Total Expenditures	63,214,387	33,584,117	20,041,200	12,638,578	59,291,894	11,722,160	200,492,336	159,088,233	153,091,512
Transfers Out	4,369,885	8,703,784	-	-	108,939	444,391	13,626,999	14,197,540	12,922,526
Total Uses	67,584,272	42,287,901	20,041,200	12,638,578	59,400,833	12,166,551	214,119,335	173,285,773	166,014,038
Balance, June 30	\$12,792,502	\$ 7,668,311	\$ 3,897,662	\$ 544,045	\$31,999,890	\$ 13,963,606	\$ 70,866,016	\$ 98,174,473	\$ 106,056,245

The Fund Information section explores the city's funds in detail.

City Profile

Located in the Yuma and Gila valleys of Southwestern Arizona where Arizona, California, and Mexico converge is Yuma. With a climate that mixes pure desert sunshine with the cool waters of the Colorado and Gila Rivers, Yuma offers our residents a year round vista of surrounding rugged mountains and green agricultural fields.

The incorporated area of Yuma is approximately 119 square miles and houses over 93,064 full-time residents. The City of Yuma is a full service council-manager government and is governed by a charter, Arizona state statutes, and an adopted Strategic Management Plan.

The City employs approximately 1,046 full and part-time employees in fourteen departments. Public services include police, fire, water and wastewater utilities, solid waste services, parks, recreation, and arts & culture services.



History

Yuma's history dates to 1540 when Hernando de Alarcon, the Spanish explorer, became the first European to see the site of the present day City of Yuma. From 1540 to 1854, Yuma was under the flags of Spain and Mexico, but in 1854 became a territorial possession of the United States through the Gadsden Purchase. In the 1850's, Yuma became the major river crossing of the California gold seekers. From the 1850s to the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, and others.

In the early 1900's, the Yuma Project was completed by the US Bureau of Reclamation. This project established or expanded an irrigation canal system that has since used the Yuma area's senior water rights for Colorado River water to make Yuma a prime agricultural center.

Economic Base

Today, agriculture remains the largest segment of Yuma's economic triad of agriculture, military and tourism.

Agribusiness now contributes over \$3.1 billion to Yuma's economy each year. The industry has grown from field production of vegetables and fruits to include a number of substantive production plants in which are produced fresh-cut salads and other value-added products. Even field production has changed by field-packing vegetables for shipment to market. Those products are now housed, while awaiting shipment across the country, in several large commercial cooling facilities.

Yuma is home to two military bases that are critical to the nation's defense. Both contribute significantly to Yuma's economy. The Marine Corps Air Station conducts pilot tactical training using the adjacent Barry M. Goldwater Range. Along with several attack squadrons, including the famous 'Black Sheep' squadron, the base is home to the Marine Aviation Weapons and Tactics Squadron One (MAWTS-1), which is the host of the graduate level, Weapons and Tactics Instructor Course (WTI). WTI is the Marine Corps version of 'Top Gun'. The Marine Corps Air Station will also be home to the first operational squadrons of the new F-35 Joint Strike Fighter program.

Another critical installation is the US Army Yuma Proving Ground. The proving ground is the Army's center for desert natural environment testing and evaluation. This includes testing of all types of materiel; including prototype combat vehicles, artillery, conventional munitions, aircraft and other items critical to the Army's mission. The proving ground also contracts with other nations for testing of specialized equipment from around the globe.

The third major segment is tourism. Yuma's abundant sunshine and unbeatable weather drew an estimated 95,000 winter visitors last year. The average visitor stays three months and adds significantly to the economy. Adding to this segment is the Yuma Crossing National Heritage Area. Established in 2000 by Congress, it is the first and one of only two national heritage areas west of the Mississippi River. The city's long-planned riverfront development is now in progress and will serve to make Yuma a travel destination throughout the year.

Yuma Demographics

Form of Government	Council/Manager
Mayor's Term	4 Years - Elected at large
Council Term (6 Councilmembers)	4 Years - Elected at large (staggered terms)
Current Area in Square Miles	119
Area in Square Miles as of 2000	106
Current (2010) City of Yuma Population	93,064
2000 City of Yuma Population	77,515
Growth % 2000 - 2010 for City of Yuma	20.1%
Current (2010) Population of Yuma MSA	204,195
2000 Population of Yuma MSA	106,895
Growth % 2000 - 2010 for Yuma MSA	91%
2000 Primary Assessed Valuation (46.7 % of County)	\$253,318,190
2014 Primary Assessed Valuation (47.3 % of County)	\$525,837,808
2000 Yuma County Primary Assessed Valuation	\$543,102,591
2014 Yuma County Primary Assessed Valuation	\$1,112,447,688
# of Winter Visitors to Yuma Area	90,000
Population within 1 hour driving time	2 Million (approximately)
Village of Yuma Incorporated	July 11, 1876 - A.F. Finlay, Mayor
Town of Yuma Incorporated	April 6, 1902 - R.S. Patterson, Mayor
City of Yuma Incorporated	April 7, 1914 - John H. Shanssey, Mayor
# of Employees (Full & Part Time)	1,046
Average Daily Maximum Temperature	87.3° Fahrenheit
Average Daily Minimum Temperature	53.5° Fahrenheit
Monthly Average Temperature (based on last 50 yrs)	75.2° Fahrenheit
Average Yearly Rainfall in Inches	3 inches
% of Sunshine Overall (Year = 4,456 hours)	90% (4,050 hours)
Relative Humidity - 11:00 AM, July	32%
Elevation above Sea Level	138 feet
# Golf Courses	11
# of School Districts	3 (Crane Elementary; Yuma Elementary; Yuma Union High School)
# of Public Elementary Schools	21
Total # of Public Elementary School Students	12,138
# of Private Elementary Schools	11
# of Public Junior High Schools	7
Total # of Public Junior High School Students	4,652
# of Private Junior High Schools	10
# of Public High Schools	6
Total # of Public High School Students	10,448
# of Private High Schools	5
# of Colleges/Universities	4 (Arizona Western College; Northern Arizona University – Yuma; Southern Illinois University; University of Phoenix)
% of households over \$100,000 income Average	12.7%
Average Median Home Sales Price (City of Yuma)	\$159,600



City of YUMA

Fund Information

FUND INFORMATION

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The following pages list each of the city’s funds including a description of the fund’s major sources of revenue and a recap of the changes in budget for the fiscal year.

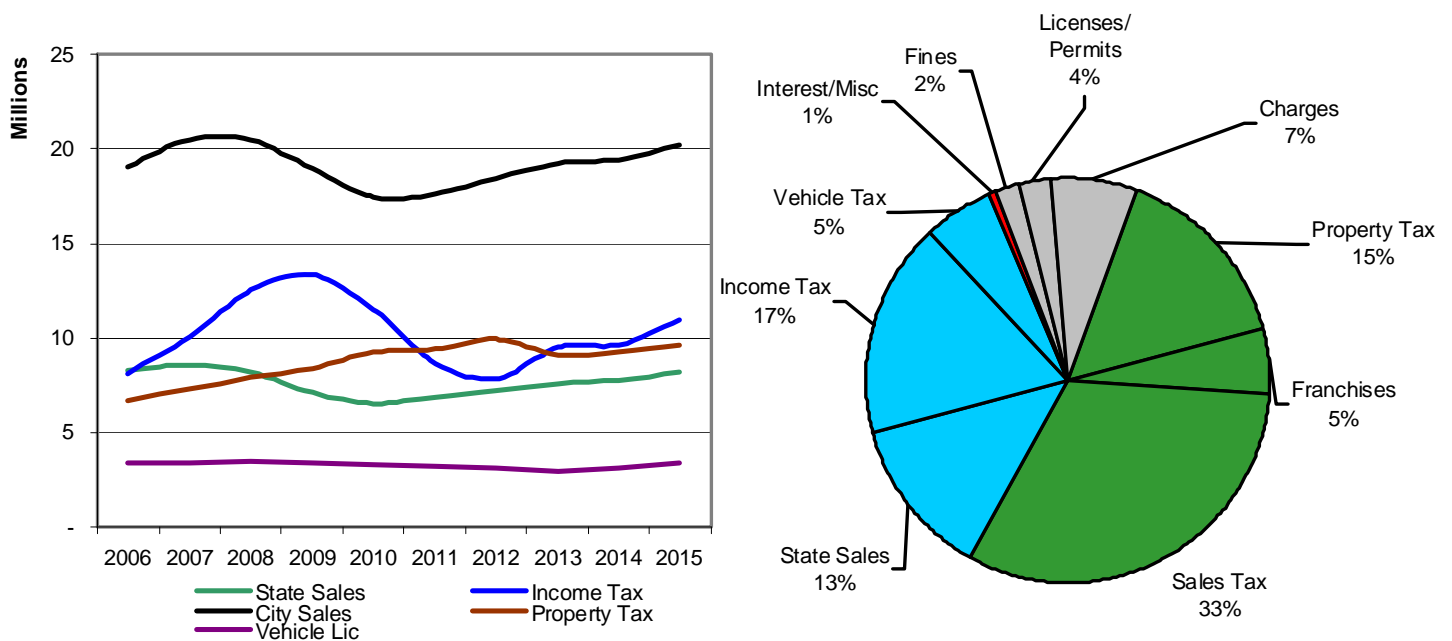
GENERAL FUND

The General Fund is the main operating fund of the city. It accounts for all or a portion of every department. Its main revenue sources are general-purpose taxes such as property taxes, the 1% city sales tax and state-shared revenues. Other revenues include unrestricted charges such as business licenses, building permits and zoning fees. A discussion of the fund’s major revenues follows.

Revenues

Local taxes These taxes are general purposes taxes applying to all services in the General Fund.

General sales tax: This is the largest single source of revenues for the General Fund and averages around one third of general revenues. This one-percent transaction privilege tax is levied on business conducted within the city. The program is administered by the Arizona Department of Revenue for the city. Historically, this revenue source averaged increases of seven percent; however, with the slower economy sales taxes have not been quite so robust. Fortunately, the tax has now shown an upswing and is expected to post a healthier increase of 3% this year. While this does not match historical averages, sales taxes elsewhere in the state are also just beginning to rebound. For the upcoming fiscal year, annual projections of revenue continue to be based on a variety of trend factors. Sales tax records for previous years and a review of monthly receipts for major taxpayers help staff determine an appropriate projection. Other factors include reviews of building permits and other local economic indicators to set a figure, which remains conservative to avoid the attendant problems during the year that would occur with overestimated revenues. For 2014, the city has forecasted an anticipated 4% increase in sales taxes.



Property tax: The Arizona Constitution limits property taxes. The formula allows for a two-percent increase in the actual levy of the previous year with an additional adjustment to reflect growth (new construction) in the tax base. Higher growth in total assessed valuation lowers the tax rate and conversely, declining assessed valuation increases the tax rate. For tax year 2014 (fiscal year 2014-2015), the city’s assessed value for the same property declined for the fourth time. Because of this decline, the maximum tax rate would increase to \$2.1409. However, a

rate of \$1.8281, while higher than 2013, will maintain the same property tax collected. The maximum tax levy calculation worksheet is included in the Appendix.

Shared revenues include state sales tax, urban revenue sharing (income tax) and vehicle license tax.

State sales tax: Twenty-five percent of the total state sales tax collection base (less certain classifications) is distributed to cities and towns based on the relative percentage of their population to the total population of all incorporated cities and towns in the state using the last decennial or special census (Yuma is roughly 1.85% in that calculation). This revenue is unrestricted other than for municipal purposes. Initial projections are set by reviewing historical trends since staff has little statewide information. Ultimately, projections provided by the state and the Arizona League of Cities and Towns are used. For fiscal 2014, state sales tax is projected to increase 2.4% from 2013 collections and 2015 collections increasing 5% over 2014 collections.

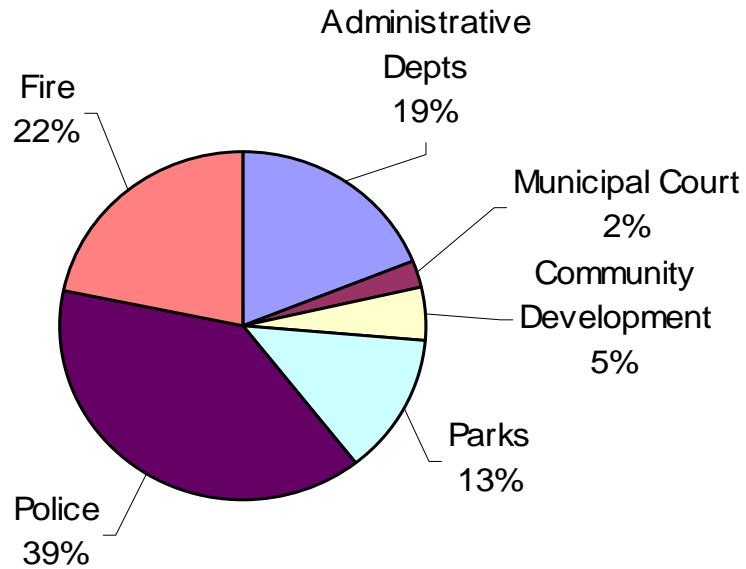
Ten-year History of General Fund - Major Revenues					
	State Sales	Income Tax	City Sales	Prop Tax	Vehicle Lic
2006	8,292,930	8,133,573	19,087,873	6,699,038	3,391,236
2007	8,599,222	10,080,307	20,519,460	7,320,954	3,391,000
2008	8,183,389	12,518,210	20,479,636	7,890,155	3,518,856
2009	7,105,464	13,355,611	18,961,775	8,402,118	3,445,486
2010	6,553,752	11,530,338	17,461,629	9,256,623	3,302,485
2011	6,856,996	8,692,400	17,635,454	9,429,548	3,250,436
2012	7,272,049	7,854,670	18,470,938	9,640,017	3,108,562
2013	7,600,328	9,506,288	19,248,864	9,143,721	2,948,529
2014 estimated	7,785,354	9,656,746	19,441,347	9,250,000	3,149,580
2015 budgeted	8,191,891	10,974,310	20,219,000	9,612,828	3,429,614

Income taxes: Established by voter initiative in 1972 at 15% of total personal and corporate income tax (collected two years earlier), this tax is distributed to cities and towns by the same basis as state sales tax (the Legislature set the percentage temporarily at 14.8% of collections for fiscal years 2003 and 2004). This revenue is also unrestricted other than to municipal purposes. After declining income tax receipts for the state for several years, this revenue source continues to rebound. As noted in the line graph on the previous page and the table above, an increase of 13% is projected for next year. (Please note that collections during fiscal 2014 were lower than anticipated as the US Census Bureau announced an error in their count of Yuma's population which caused current and one prior year amounts to be restated.) Because the amount to be distributed is based upon actual tax collections from a previous fiscal year, the state provides a near-exact figure for projection purposes.

Vehicle license tax: Of the license taxes paid at new or renewal vehicle registrations statewide, 25% is shared with cities and distributed on same basis as sales tax. Again, it is unrestricted other than to municipal purposes. With collections of this tax performed by the state, historical trends and information from the Arizona League of Cities and Towns are the only data available to determine projections for a given fiscal year.

Expenditures

The table on the next page and its related graph display the impact of the several departments on the General Fund. A quick review shows the large majority of General fund expenditures are related to public safety in the Police and Fire Departments, respectively. The third largest group is the Administrative Departments that provide support to the operating departments. Parks and Recreation Department follows closely behind with its recreational opportunities and many parks enjoyed by our populace.



General revenues not only support the services provided by the departments listed, but, as shown in the fund recap on the next page, help pay a portion of the city's debt service (attributable to General Fund services) and a portion of the cost of maintaining the Mall Maintenance Fund.

General Fund Expenditures by Department	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
MAYOR AND COUNCIL	\$ 236,958	\$ 216,812	\$ 256,598	\$ 222,532
MUNICIPAL COURTS	1,426,860	1,506,372	1,550,550	1,492,143
CITY ADMINISTRATOR'S OFFICE	3,222,646	3,233,771	2,933,982	2,890,249
CITY ATTORNEY'S OFFICE	1,208,153	1,326,325	1,310,971	1,427,311
INFORMATION TECH SERVICES	2,634,578	2,666,861	2,539,072	2,575,843
FINANCE	1,651,469	1,881,952	1,728,210	1,830,748
HUMAN RESOURCES	859,605	932,541	940,303	984,734
GENERAL GOVERNMENT	1,423,443	1,881,543	2,096,025	4,913,562
COMMUNITY DEVELOPMENT	2,604,655	2,960,317	2,941,386	3,154,209
PUBLIC WORKS	387,191	402,563	344,600	437,063
UTILITIES	-	-	-	-
PARKS AND RECREATION	7,611,457	7,836,862	7,591,422	8,195,960
POLICE DEPARTMENT	22,014,454	23,175,865	23,476,740	24,570,949
FIRE DEPARTMENT	14,172,296	13,561,431	13,907,279	13,754,383
CAPITAL PROJECTS LABOR	81,831	-	-	-
INTRACITY COST ALLOCATION	(2,882,833)	(3,352,638)	(3,352,638)	(3,361,079)
	<u>\$ 56,652,763</u>	<u>\$ 58,230,577</u>	<u>\$ 58,264,500</u>	<u>\$ 63,088,607</u>

GENERAL FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	16,659,904	13,921,351	17,956,780	17,009,951
Sources:				
Estimated Revenues	61,190,850	61,113,268	60,912,678	63,715,373
Transfers In:				
District 67 Fund	-	-	539,110	-
Total Transfers In	-	-	539,110	-
Total Sources	61,190,850	61,113,268	61,451,788	63,715,373
Uses:				
Expenditures				
Personnel	46,923,228	48,151,502	48,492,237	51,760,161
Operating	9,572,777	10,043,311	9,706,270	11,298,446
Capital Outlay	156,758	35,764	65,993	30,000
Capital Improvements	-	-	-	-
Transfers Out:				
Yuma Mall Maintenance Fund	22,073	108,910	92,602	100,605
Radio Communication Fund	-	-	137,735	-
Debt Service Fund	3,219,138	4,269,279	3,903,780	4,269,280
Total Transfers Out	3,241,211	4,378,189	4,134,117	4,369,885
Total Uses	59,893,974	62,608,766	62,398,617	67,458,492
Unassigned Fund Balance June 30,	17,956,780	12,425,853	17,009,951	13,266,832

Fund balances approximating 20% of total revenues are targeted for retention each year. This policy maintains sufficient cash flow within the fund as revenue collections are skewed to the winter season in the agriculture and tourism industries.

Combined with the General Fund within the City's financial statements, but shown separately in the budget, is the Community Investment Trust. Revenues from sales of surplus real property are recorded within these accounts. Expenditure of the monies is at the discretion of the council. Generally each year, all of the available balances of the accounts are budgeted for expenditure should the council desire to fund critical projects that arise during the fiscal year. However, no expenditures are budgeted in the Community Investment Trust this year.

COMMUNITY INVESTMENT TRUST	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	88,114	50,048	50,172	50,172
Sources:				
Estimated Revenues	374	-	-	-
Total Sources	374	-	-	-
Uses:				
Expenditures				
Operating	38,316	-	-	-
Capital Outlay	-	-	-	-
Capital Improvements	-	-	-	-
Total Uses	38,316	-	-	-
Unassigned Fund Balance June 30,	50,172	50,048	50,172	50,172

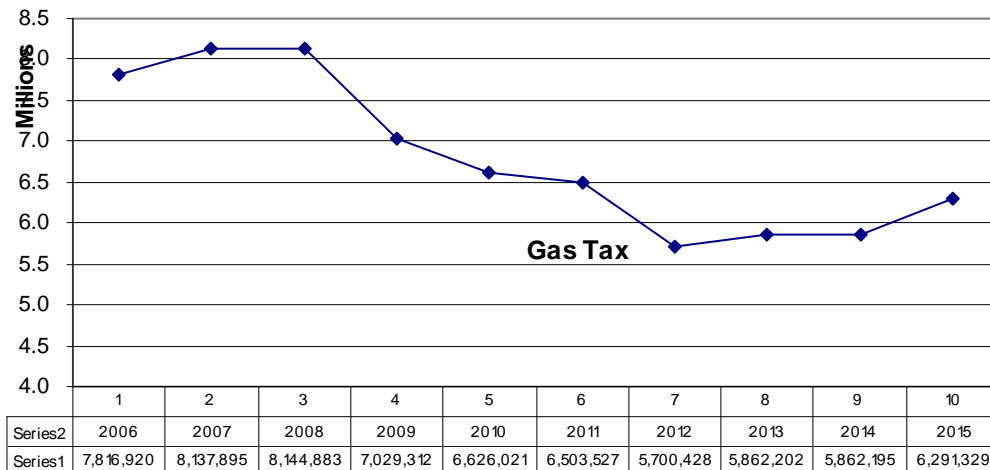
Also included within the General Fund, but separated here for reporting purposes, is the Riverfront Redevelopment Account. After years of planning, the riverfront area in Yuma is in development. As part of the agreement with the developer, the City is required to provide payments each year for 10 years for infrastructure. In addition, sales tax rebates of 70% of the City's general sales taxes and Two Percent taxes generated within the project area are to be paid to the developer with FY15 being the final year of this agreement. The agreement calls for paying one half the balance of the required deposit at the time building permits are generated. Permits were pulled in FY2007, thus the activity shown below.

RIVERFRONT REDEVELOPMENT	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 BUDGET
Unassigned Fund Balance July 1,	-	14,608	-	14,608
Sources:				
Transfers In:				
Two Percent Fund	503,084	557,323	571,931	125,780
Total Transfers In	503,084	557,323	571,931	125,780
Total Sources	503,084	557,323	571,931	125,780
Uses:				
Expenditures				
Operating	503,084	557,323	557,323	125,780
Total Uses	503,084	557,323	557,323	125,780
Unassigned Fund Balance June 30,	-	14,608	14,608	14,608

SPECIAL REVENUE FUNDS

HIGHWAY USER REVENUE FUND

The Highway User Revenue Fund accounts for gasoline taxes collected by the state and shared with cities. Of the tax collected statewide, 27.5% is allocated to cities and towns, one half of which is based on the same proportion as state sales tax and one half on the percentage of sales in “county of origin” and distributed based on city’s population to total city and town population in the county. This revenue source is restricted to highway and street purposes, whether it be maintenance or construction. Projections for this revenue are provided by the state and the League of Cities. The precipitous decline in gasoline taxes noted in the graph below is due in small part to a reduction in gallons of gasoline purchased; however, it is primarily due to a growing retention of the dollars by the state legislature for use by the Arizona Department of Public Safety. Accordingly, fewer dollars are available for road maintenance.



HURF Fund Expenditures by Division	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
General Government	\$ -	\$ -	\$ -	\$ 67,112
Curbs, Gutters, Sidewalks	333,504	379,926	352,514	380,866
Code Enforcement	85,038	81,052	64,028	114,334
Storm Drain Maintenance	335,211	380,530	369,198	376,994
Street Lighting	881,065	835,200	838,420	837,788
Street Maintenance	2,655,764	3,039,620	2,874,755	2,222,134
Street Sweeping	418,743	412,246	410,682	407,585
Retention Basin Maintenance	882,947	1,073,296	1,043,386	1,059,100
Traffic Signs and Striping	426,469	443,568	395,600	337,855
	<u>\$ 6,018,741</u>	<u>\$ 6,645,438</u>	<u>\$ 6,348,583</u>	<u>\$ 5,803,768</u>

The Public Works Department records operational expenditures in this fund for those maintenance efforts. Transfers are made to the Debt Service fund for debt related to capital assets constructed to benefit streets, including a portion of the Public Works building.

There is no specific target for retention of fund balance; however, because this fund supports personnel service and other expenditures devoted to streets, a smaller fund balance is budgeted for retention at year-end to begin the next year's operations.

HIGHWAY USERS REVENUE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	733,232	711,568	423,621	(153,141)
Sources:				
Estimated Revenues	5,942,977	6,442,000	5,873,195	6,302,329
Transfers In:				
Capital Improvement Fund	-	-	-	-
Total Transfers In	-	-	-	-
Total Sources	5,942,977	6,442,000	5,873,195	6,302,329
Uses:				
Expenditures				
Personnel	2,194,585	2,377,081	2,125,865	2,404,423
Operating	3,824,156	4,268,357	4,222,718	3,399,345
Capital Outlay	-	-	-	-
Transfers Out:				
Debt Service Fund	101,597	102,868	101,374	102,868
Radio Communication Fund	132,250	-	-	-
Total Transfers Out	233,847	102,868	101,374	102,868
Total Uses	6,252,588	6,748,306	6,449,957	5,906,636
Unassigned Fund Balance June 30,	423,621	405,262	(153,141)	242,552

LOCAL TRANSPORTATION ASSISTANCE FUND

In past years, a maximum of \$23 million from the Lottery was distributed to cities and towns in a similar manner as sales tax and was restricted to street construction or public transportation needs of cities (10% may be expended on cultural activities if matched by outside donors). Beginning in Fiscal Year 2011, the state usurped these monies for their deficit. 2011 did see receipt of some final LTAFII transit funds and these monies will be paid to Yuma County as part of the creation of the Intergovernmental Public Transportation Authority, a new transit agency.

LTAF	
2006	427,720
2007	425,847
2008	423,054
2009	394,161
2010	426,236
2011	75,764
2012	-
2013	-
2014	-
2015	-

Historically, the city opted to expend the 10 percent for cultural activities with the remainder transferred to the Capital Projects Fund for street construction.

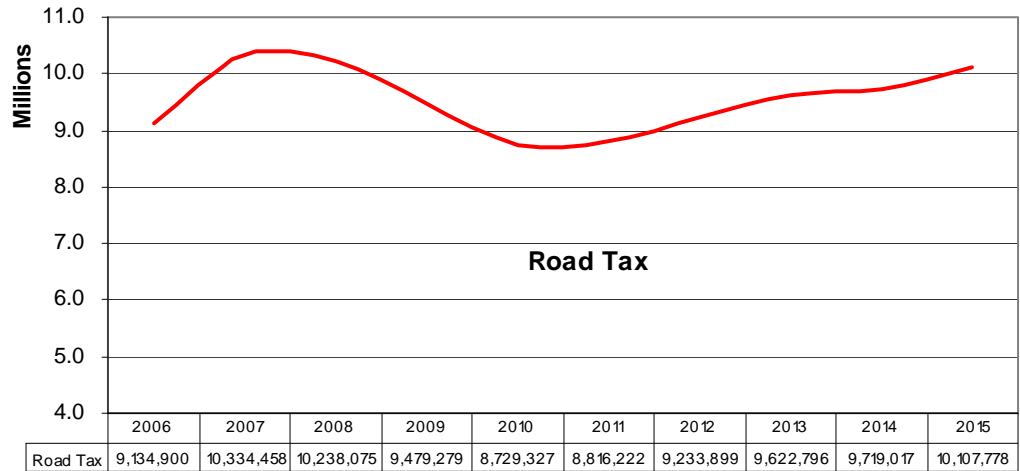
LOCAL TRANSP. ASSISTANCE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	143	143	143	143
Sources:				
Estimated Revenues	-	-	-	-
Total Sources	-	-	-	-
Uses:				
Expenditures				
Operating	-	-	-	-
Capital Improvements	-	-	-	-
Total Uses	-	-	-	-
Unassigned Fund Balance June 30,	143	143	143	143

CITY ROAD TAX FUND

This fund accounts for the collection and expenditure of a local one-half percent transaction privilege tax approved by voters in 1994 for maintenance and construction of roadways. While some operating expenditures related to retention basins are recorded within the fund, the majority of the funds are eventually transferred to the Capital Projects Fund where construction expenditures for roadways are recorded.

The tax base for the Road Tax is the same as the one percent general tax. Its trends and method of projection are the same as that revenue.

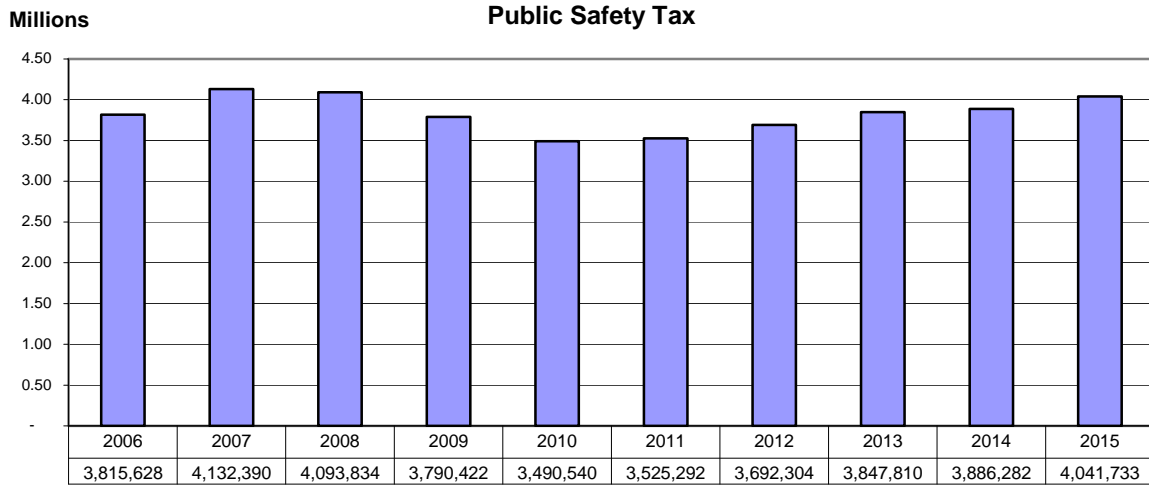
With the decline in tax revenues for this fund, the City Road Tax is primarily used for paying the debt payments related to the 2007 Series Bond Issue, operating divisions related to street activities, and a small amount for capital projects.



CITY ROAD TAX FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	4,571,437	5,630,380	6,169,642	7,102,836
Sources:				
Estimated Revenues	10,060,374	10,312,033	10,136,870	10,525,631
Transfers In:				
Capital Improvement Fund	-	-	-	-
Total Transfers In	-	-	-	-
Total Sources	10,060,374	10,312,033	10,136,870	10,525,631
Uses:				
Expenditures				
Personnel	1,838,988	2,331,614	1,896,755	2,325,394
Operating	941,542	1,294,528	1,170,805	1,646,286
Capital Outlay	121,988	100,500	125,500	67,000
Capital Improvements	749,181	3,568,651	1,194,107	4,022,000
Transfers Out:				
Improv. District #67 Debt Service	25,162	25,084	25,084	-
Debt Service Fund	4,785,308	4,804,824	4,791,425	4,804,824
Total Transfers Out	4,810,470	4,829,908	4,816,509	4,804,824
Total Uses	8,462,169	12,125,201	9,203,676	12,865,504
Unassigned Fund Balance June 30,	6,169,642	3,817,212	7,102,836	4,762,963

PUBLIC SAFETY TAX FUND

This fund accounts for a special two-tenths of one percent (.2%) privilege license tax approved by qualified voters in 1994 for public safety and criminal justice facilities and equipment. This tax was scheduled to sunset in 2015; however, voters renewed the tax in 2010 to extend it an additional 25 years. Because it also shares the same tax base as the general sales tax of 1%, the Public Safety Tax is showing a 3% increase in 2015. Other revenues of the fund include interest earnings.



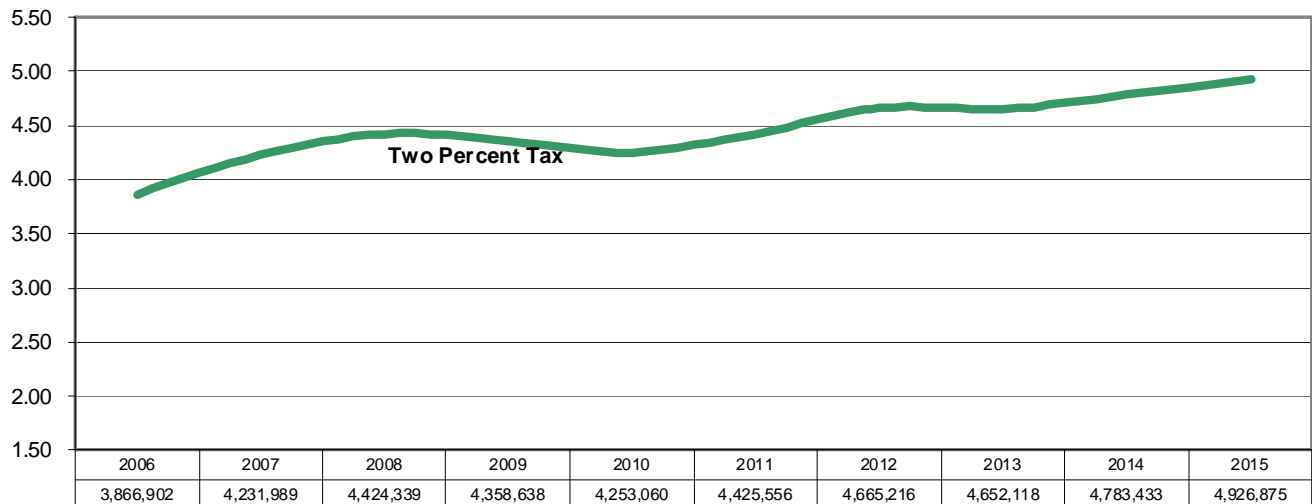
For 2015, the Public Safety Tax Fund will continue to pay the debt incurred for the construction of the police station as well as the new debt issued in 2007 for various public safety projects. With the renewal of the tax came a new provision to allow for expenditures from the fund for capital equipment. As such, the Police and Fire departments have budgeted for various capital items and facility improvements in FY15.

PUBLIC SAFETY TAX FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	1,578,236	744,007	612,607	50,425
Sources:				
Estimated Revenues	3,857,498	3,961,000	3,927,125	4,082,526
From Debt Service Reserve				-
Total Sources	3,857,498	3,961,000	3,927,125	4,082,526
Uses:				
Expenditures				
Personnel	68,169	7,051	15,295	7,126
Operating	756,298	1,154,219	1,120,799	1,153,616
Capital Outlay	1,056,109	500,000	400,000	-
Capital Improvements	-	-	-	-
Transfers Out:				
Debt Service Fund	2,942,551	2,970,312	2,953,213	2,970,312
Total Transfers Out	2,942,551	2,970,312	2,953,213	2,970,312
Total Uses	4,823,127	4,631,582	4,489,307	4,131,054
Unassigned Fund Balance June 30,	612,607	73,425	50,425	1,897

TWO PERCENT TAX FUND

This fund accounts for its namesake revenue source. Begun in 1971, renewed for 15 yrs in 1994 and in 2009, this transaction privilege tax applies to a smaller tax base of bars, hotels, and restaurants. Its use is restricted by ballot language to the Recreation Complex; golf course; parks throughout the city; Yuma Crossing area; and conventions/tourism.

The graph below shows the tremendous growth experienced in prior years and the flattening that has occurred recently. The revenue projection for FY15 is projected at 3% increase over estimated FY14 collections.

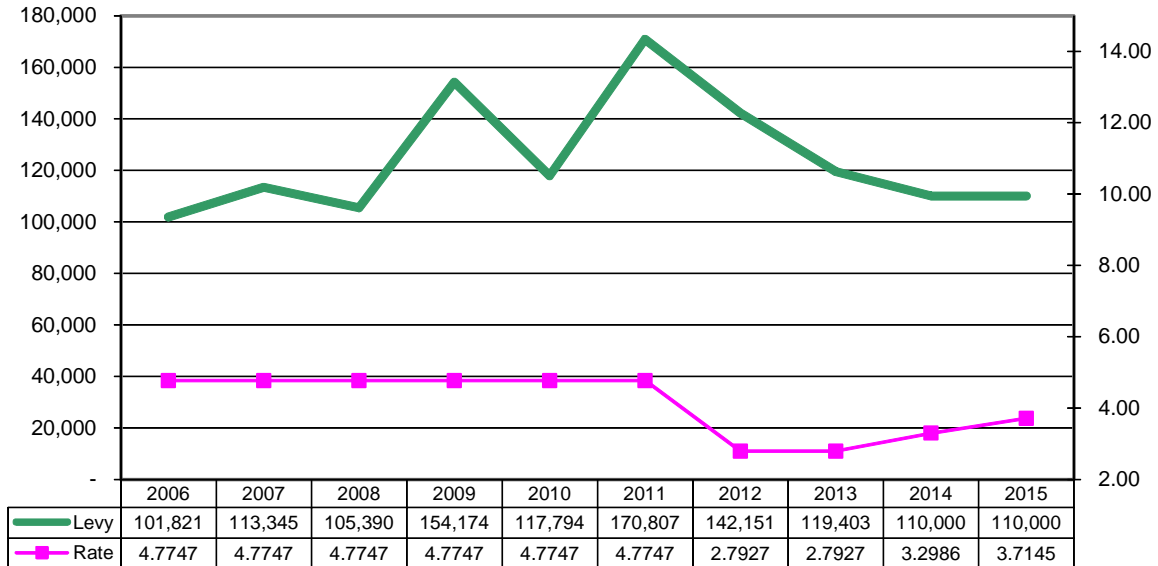


TWO PERCENT TAX FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	5,750,713	5,337,816	6,492,977	4,869,563
Sources:				
Estimated Revenues	5,182,449	4,884,257	5,054,933	5,198,375
Total Sources	5,182,449	4,884,257	5,054,933	5,198,375
Uses:				
Expenditures				
Personnel	1,475,628	1,606,316	1,579,108	2,070,692
Operating	1,962,462	2,646,792	2,428,257	2,561,210
Capital Outlay	-	89,500	94,500	-
Capital Improvements	499,011	1,654,495	1,404,551	1,949,500
Transfers Out:				
Riverfront Redevelopment	503,084	557,323	571,931	125,780
Desert Hills Golf Course Fund	-	600,000	600,000	700,000
Total Transfers Out	503,084	1,157,323	1,171,931	825,780
Total Uses	4,440,185	7,154,426	6,678,347	7,407,182
Unassigned Fund Balance June 30,	6,492,977	3,067,647	4,869,563	2,660,756

MALL MAINTENANCE FUND

The Mall Maintenance Fund accounts for the collection and expenditure of a special property tax levied on properties located in the downtown mall. The district maintains the common areas of the downtown mall. The Parks Department is responsible for the maintenance. The district was originally created in 1969 to finance improvements to the downtown business area in an effort to retain retail business as the city grew to the south.

Mall District Levy and Tax Rate



The plan failed to retain the larger retail outlets that eventually did move south in the city and the downtown area declined. In more recent years, however, new smaller retail developments have flourished. To help spur continued growth, the council reduced the tax rate of the district. Since then, assessed values have increased leading to the improving tax collections as shown in the above chart. In 2011, the city failed to lower the tax rate because of the surge in values and increased tax collections resulted. To mitigate this effect on the district, the city will maintain its subsidy and allow the tax levy rate to remain flat.

MALL MAINTENANCE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	70,186	-	-	-
Sources:				
Estimated Revenues	126,229	103,900	113,900	113,900
Transfers In:				
General Fund	22,073	108,910	92,602	100,605
Total Transfers In	22,073	108,910	92,602	100,605
Total Sources	148,302	212,810	206,502	214,505
Uses:				
Expenditures				
Personnel	83,994	89,955	91,383	95,615
Operating	134,494	122,855	115,119	118,890
Total Uses	218,488	212,810	206,502	214,505
Unassigned Fund Balance June 30,	-	-	-	-

GRANT FUNDS

A variety of federal and state grants and entitlements are recorded in this fund. Individual grant funds included here are the HUD CDBG Entitlement, Community Redevelopment, DOJ Weed and Seed Initiative, and the Appropriated Grants Fund. The largest continuing grant is the Community Development Block Grant (CDBG). The city continues to seek grant funding for a number of transportation, communication and parks projects with related capital projects expenditures planned in the fund.

All grant funds are restricted to the purposes for which the grants were authorized. Those purposes range from parks improvements to overtime compensation for police officers.

This fund's budget will vary significantly from year to year as the city budgets for all grants for which staff believes it has a reasonable chance of award. This often causes a distinct variance between the budget of a given year and its actual revenues and expenditures.

GRANT FUNDS	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	-	-	-	-
Sources:				
Estimated Revenues	4,712,977	11,895,794	2,746,968	11,741,020
Total Sources	4,712,977	11,895,794	2,746,968	11,741,020
Uses:				
Expenditures				
Personnel	1,496,936	1,252,125	1,392,566	1,240,187
Operating	2,228,275	6,199,556	1,245,152	8,914,083
Capital Outlay	330,514	36,000	109,250	184,350
Capital Improvements	657,252	4,408,113	-	1,402,400
Total Uses	4,712,977	11,895,794	2,746,968	11,741,020
Unassigned Fund Balance June 30,	-	-	-	-

DEBT SERVICE FUNDS

Debt service funds are used to account for payment of principal and interest on bonded debt paid from governmental fund resources. Long-term bonded debt of Enterprise Funds is recorded and paid directly from the fund. A discussion of debt activity is included in the Debt Management section.

The City has two types of long-term governmental debt. First is debt of the Yuma Municipal Property Corporation (MPC). The several bond issues of the MPC are represented below. Transfers from the operating funds benefiting from the infrastructure provided by the debt are made each year. Individual Debt Service Funds included here are the 2003 Refunding MPC Debt Service Fund, 2007B MPC Debt Service Fund, the 2007D MPC Debt Service Fund and the 2010 Refunding MPC Debt Service Fund.

DEBT SERVICE FUNDS	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	-	-	-	-
Sources:				
Estimated Revenues	40	-	-	-
Bond Proceeds				
Transfers In:				
General Fund	3,219,138	4,269,279	3,903,780	4,269,280
Highway Users Revenue Fund	101,597	102,868	101,374	102,868
Road Tax Fund	4,785,308	4,804,824	4,791,425	4,804,824
Solid Waste Fund	21,017	21,280	20,971	21,280
Capital Project Fund	1,057,574	-	365,116	-
Water Fund	62,469	63,251	62,332	63,251
Wastewater Fund	24,107	24,408	24,054	24,408
Public Safety Tax	2,942,551	2,970,312	2,953,213	2,970,312
Total Transfers In	12,213,761	12,256,222	12,222,265	12,256,223
Total Sources	12,213,801	12,256,222	12,222,265	12,256,223
Uses:				
Expenditures				
Debt Service	12,213,801	12,222,265	12,222,265	12,256,223
Total Uses	12,213,801	12,222,265	12,222,265	12,256,223
Unassigned Fund Balance June 30,	-	33,957	-	-

In addition to governmental debt, the City also records the activity of two Improvement Districts. For Improvement District 67, the proceeds were used to construct public improvements around the new Yuma Palms Regional Center. The mall, the sole property owner within the district, pays the debt service on the bonds after which certain sales tax rebates are made in accordance with a development agreement. Fund balance held by the fund was established through a debt service reserve. The reserve will return to the General Fund at the final payment of the bonds.

The activity of that agreement and related debt activity is included on the following page.

IMPR DISTRICT #67 DEBT SERVICE	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	537,805	500,158	537,805	-
Sources:				
Estimated Revenues	929,227	2,545	934,983	-
Transfers In:				
City Road Tax Fund	25,162	25,084	25,084	-
Wastewater Fund	7,946	8,813	8,813	-
Total Transfers In	33,108	33,897	33,897	-
Total Sources	962,335	36,442	968,880	-
Uses:				
Expenditures				
Debt Service	962,335	-	967,575	-
Transfers Out:				
General Fund			539,110	-
Total Transfers Out	-	-	539,110	-
Total Uses	962,335	-	1,506,685	-
Unassigned Fund Balance June 30,	537,805	536,600	-	-

Improvement District 68 was also created to construct public improvements around the new Las Palmillas Shopping Center. The developer of this project, the sole property owner within the district, pays the debt service. The activity of that agreement and related debt activity is included below. For financial statement presentation, the two fund types are combined in the Comprehensive Annual Financial Report, but presented separately herein for the sake of clarity.

IMPR DISTRICT #68 DEBT SERVICE	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	4,935	4,334	4,935	4,935
Sources:				
Estimated Revenues	378,962	382,970	385,515	382,355
Transfers In:				
Capital Project Fund	-	-	-	-
Total Transfers In	-	-	-	-
Total Sources	378,962	382,970	385,515	382,355
Uses:				
Expenditures				
Debt Service	378,962	385,515	385,515	382,355
Total Uses	378,962	385,515	385,515	382,355
Unassigned Fund Balance June 30,	4,935	1,789	4,935	4,935

CAPITAL PROJECTS FUND

This fund accounts for the expenditures related to capital improvement projects for governmental funds. Revenues include anticipated or actual bond proceeds and transfers from other funds for their respective projects. Expenditures for capital projects of Enterprise Funds are shown within that section. A list of capital projects is included within the Capital Improvement Section of this document. In 2009, all capital improvements began to be budgeted and paid directly from the fund that they originate. The only remaining capital projects that remain in the capital projects fund are for miscellaneous revenue sources that are not collected in any other existing fund.

A series of public meetings and presentations to Council occur with this portion of the budget. By charter, the capital improvement program is developed separately from the operating budget. However, while separate, this budget is not independent, as it relies on revenues from the operating funds for its capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Other sources of revenue for this fund include governmental activity long-term debt proceeds, development fees, and developer deposits. These are the primary reason why the fund ends a given year with a fund balance, as these proceeds are not always spent in the year received.

CAPITAL PROJECTS FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	22,469,607	16,710,692	15,484,903	12,087,812
Sources:				
Estimated Revenues	2,297,211	10,766,899	2,170,661	11,851,050
Total Sources	2,297,211	10,766,899	2,170,661	11,851,050
Uses:				
Capital Outlay				
Capital Improvements	8,224,341	10,533,824	5,202,636	20,041,200
Transfers Out:				
Debt Service Fund	1,057,574	-	365,116	-
Total Transfers Out	1,057,574	-	365,116	-
Total Uses	9,281,915	10,533,824	5,567,752	20,041,200
Unassigned Fund Balance June 30,	15,484,903	16,943,767	12,087,812	3,897,662

ENTERPRISE FUNDS

As noted in the overview, enterprise funds are used by governments to account for operations in which user charges are the main source of revenue. Taxes and other general revenues are not used to finance these operations for a number of reasons:

- The beneficiary of services of an enterprise-related activity can be readily identified and the service provision can be measured to determine charges.
- General revenues have legal, statutory or charter-related limitations in amount and cannot cover all the services required by its citizens.
- General revenues are historically used to finance expenditures for services in which the ultimate beneficiary cannot be readily determined.

Enterprise funds account for activities using accounting principles similar to commercial businesses. For financial reporting purposes, each fund records transactions on an accrual basis in which long-lived assets are not recorded as expenses when purchased but as assets. The costs of these assets are then amortized over their useful lives as depreciation. Similarly, any debt of an enterprise fund is recorded as a long-term liability within the fund with the only expense recognition related to interest on the debt.

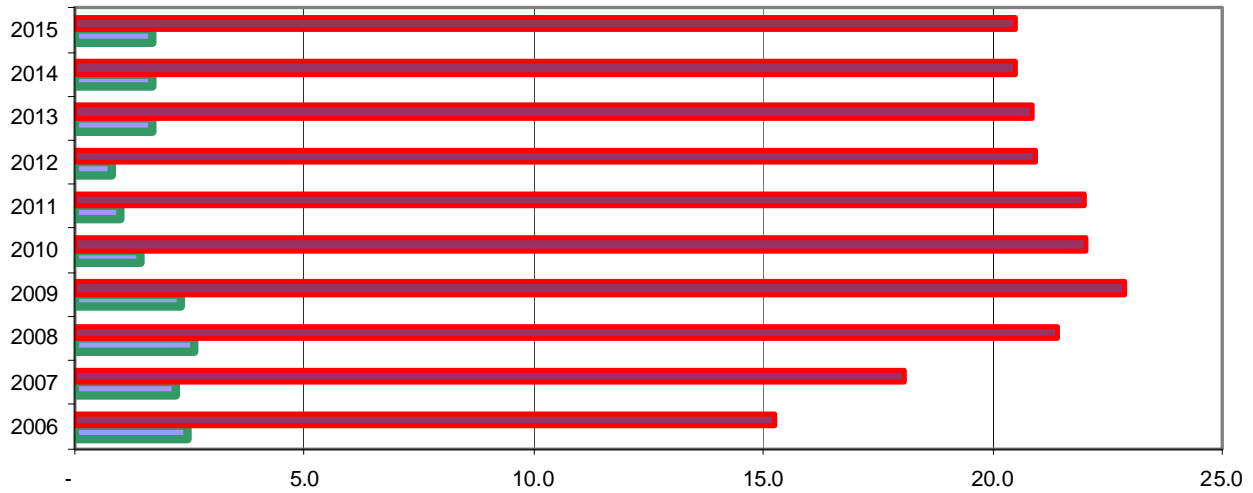
For budget purposes, however, the expenditure of monies related to these activities must be accounted for like those of governmental funds. As such, expenditure of funds is generally reported when expended, irrespective of the long-term use of the underlying asset. Moreover, state law requires the budgeting of all funds that are to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principles (GAAP). This “budget basis” results in two types of reporting for Enterprise Funds on the city’s financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display does not include budgets for depreciation.

WATER FUND

The Water Fund records the financial activity of the City’s water treatment and distribution system. The system is not tax supported but relies on a combination of charges for water and capacity fees for new development to maintain and expand its services to meet the needs of a growing city. This growth has come with the price of investing in water system infrastructure and plant capacity. While the city was able to avoid rate increases for several years, a series of substantial rate changes occurred through 2008, to provide the cash flow necessary for system expansion.

The following chart provides a history of metered water sales versus capacity charges. The term ‘capacity charges’ includes system development fees. Prior to the rate adjustments, the increase in sales was driven only by consumption, whether that consumption was from new or current customers. Since then, rate increases have combined with consumption to cause the surge in total metered revenues, leveling off when the rate adjustments ended in 2008. These rate increases have caused total capacity charges to increase similarly and both are the basis for financing the system expansion. Revenues for 2015 are determined on the basis of recent historical growth in the customer combined with assumptions for changes in consumption.

Metered Water Sales vs. Capacity Charges



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Water Sales	15,269,912	18,072,019	21,420,922	22,866,202	22,054,773	21,995,910	20,936,133	20,855,574	20,492,390	20,492,390
Capacity	2,455,133	2,206,942	2,611,726	2,323,817	1,413,426	982,491	794,772	1,694,288	1,698,500	1,698,500

The operating portion of the budget is presented below. Debt service appears as both expenditure and a transfer because debt is recorded in the Water Fund and because the fund pays a portion of the debt used to construct the Public Works Building. The latter is part of governmental debt not recorded in this fund.

WATER FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	5,144,348	6,562,299	5,538,496	5,021,177
Sources:				
Estimated Revenues	21,700,971	21,240,380	21,278,584	21,233,084
Total Sources	21,700,971	21,240,380	21,278,584	21,233,084
Uses:				
Expenditures				
Personnel	4,666,329	4,811,386	4,695,973	5,040,249
Operating	6,111,198	7,522,615	6,687,461	7,452,635
Capital Outlay	109,333	26,500	5,500	40,500
Debt Service	10,338,160	10,319,667	10,319,637	7,717,787
Capital Improvements	11,459	85,000	25,000	695,000
Transfers Out:				
Radio Communication Fund	7,875	-	-	-
Debt Service Fund	62,469	63,251	62,332	63,251
Total Transfers Out	70,344	63,251	62,332	63,251
Total Uses	21,306,823	22,828,419	21,795,903	21,009,422
Unrestricted Fund Balance June 30,	5,538,496	4,974,260	5,021,177	5,244,839

There are four restricted water funds that do not rely on water rates, but on capacity and system charges for new development. A comparison of capacity charges and metered sales is shown on the previous page. The use of these funds is primarily for capital projects and debt service payments.

WATER TRANSFER FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	188,575	161,076	160,366	104,076
Sources:				
Estimated Revenues	2,993	2,700	500	500
Total Sources	2,993	2,700	500	500
Uses:				
Expenditures				
Personnel	16,543	14,132	5,140	-
Operating	14,659	66,370	51,650	66,370
Total Uses	31,202	80,502	56,790	66,370
Unrestricted Fund Balance June 30,	160,366	83,274	104,076	38,206

The Water Capacity Fund and Water System Development Fund are primarily responsible for the debt service on the Water Infrastructure Financing Authority (WIFA) loans.

WATER CAPACITY FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	796,995	1,998,496	2,491,529	4,191,029
Sources:				
Estimated Revenues	1,694,534	1,001,500	1,699,500	1,699,500
Total Sources	1,694,534	1,001,500	1,699,500	1,699,500
Uses:				
Expenditures				
Debt Service	-	-	-	2,420,082
Capital Improvements	-	-	-	-
Total Uses	-	-	-	2,420,082
Unrestricted Fund Balance June 30,	2,491,529	2,999,996	4,191,029	3,470,447

WATER SYSTEM DEVELOPMENT	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	145,655	241,086	256,495	358,645
Sources:				
Estimated Revenues	110,840	74,800	102,150	100,550
Total Sources	110,840	74,800	102,150	100,550
Uses:				
Expenditures				
Debt Service	-	-	-	259,176
Capital Improvements	-	-	-	-
Total Uses	-	-	-	259,176
Unrestricted Fund Balance June 30,	256,495	315,886	358,645	200,019

The Water Revenue Bond Fund was established to account for the MPC2007 Utility Series bond funds. The majority of the water portion of this bond is for the new Agua Vive Water Treatment Facility. The debt service for this bond is paid in the Water Fund.

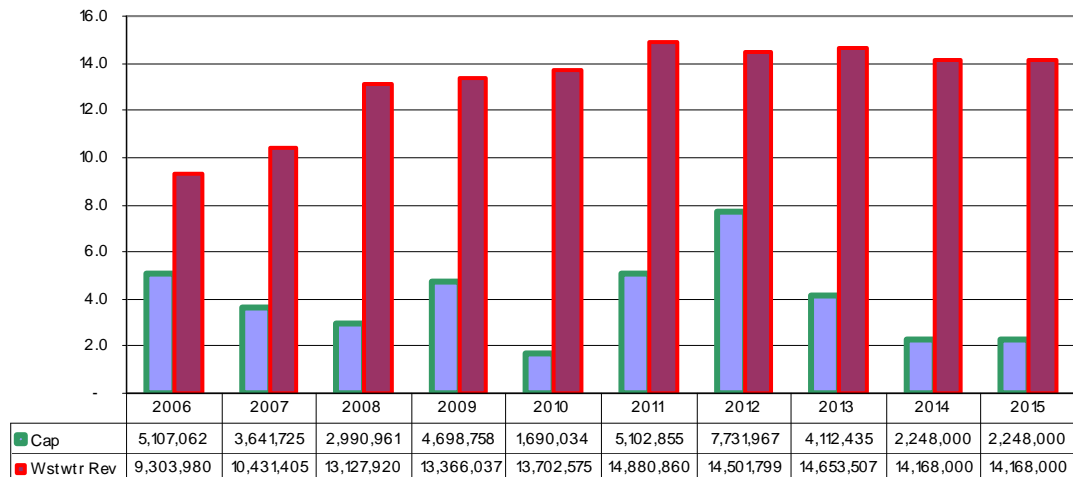
WATER REVENUE BOND FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	11,008,546	9,196,721	9,795,062	6,111,545
Sources:				
Estimated Revenues	2,168	-	2,860	1,500
Total Sources	2,168	-	2,860	1,500
Uses:				
Expenditures				
Capital Improvements	1,215,652	4,585,300	3,686,377	4,223,100
Total Uses	1,215,652	4,585,300	3,686,377	4,223,100
Unrestricted Fund Balance June 30,	9,795,062	4,611,421	6,111,545	1,889,945

WASTEWATER FUND

The Public Works Department also operates the Wastewater Collection and Treatment System and accounts for same in the Wastewater Fund. Like the Water Fund, this fund is an enterprise fund relying solely on charges to customers for funding. Through a series of rate charges and capacity fees, the system provides environmentally sound wastewater services. This system is also undergoing rapid expansion to meet the City's needs.

The increase in customer base for wastewater is similar to that of the Water Fund. Overall, there are fewer wastewater customers compared to water, as a number of water customers, particularly those outside the city limits, are not served by the wastewater

Wastewater Operational Revenues and Capacity Charges



system. Instead, they rely on septic systems. Over time, many of those customers are being brought into the system. The expansion of the system is not being caused by this type of customer, however, but by new population and the increasing numbers of new subdivisions. Like water, system rates are increasing to finance the expansion of capacity, both in the collection system as well as the treatment plant capacity.

The operations portion of the Wastewater Fund is presented first. As in the Water Fund, this fund transfers monies to the debt service funds to pay its portion of the debt recorded in governmental funds that benefit wastewater operations. For capital projects, both operational revenues and capacity charges pay for their respective share of improvement and capital projects expenditures are budgeted in both portions.

WASTEWATER FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	4,261,001	11,362,363	7,842,415	9,805,298
Sources:				
Estimated Revenues	14,715,303	14,403,680	14,198,070	14,200,380
Total Sources	14,715,303	14,403,680	14,198,070	14,200,380
Uses:				
Expenditures				
Personnel	3,292,901	3,649,235	3,462,711	3,937,661
Operating	5,201,079	6,233,351	5,530,979	6,256,247
Capital Outlay	9,914	235,000	235,000	235,000
Debt Service	2,361,704	2,366,336	2,366,336	2,395,344
Capital Improvements	231,363	1,143,000	607,294	2,721,500
Transfers Out:				
Radio Communication Fund	4,875	-	-	-
Improv. District #67 Debt Service	7,946	8,813	8,813	-
Debt Service Fund	24,107	24,408	24,054	24,408
Total Transfers Out	36,928	33,221	32,867	24,408
Total Uses	11,133,889	13,660,143	12,235,187	15,570,160
Unrestricted Fund Balance June 30,	7,842,415	12,105,900	9,805,298	8,435,518

There are five restricted wastewater funds that are for various capacity charges for system expansion. The Wastewater Capacity Fund and Wastewater Sanitary Sewer Interceptor Charge Fund (SSIC) are primarily responsible for the debt service on the Water Infrastructure Financing Authority (WIFA) loans.

WASTEWATER CAPACITY FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	9,157,417	9,889,997	10,492,858	9,975,438
Sources:				
Estimated Revenues	4,120,901	3,268,000	2,268,000	2,268,000
Loan payback fr WW SSIC	193,068	193,068	193,068	193,068
Total Sources	4,313,969	3,461,068	2,461,068	2,461,068
Uses:				
Expenditures				
Debt Service	2,978,528	2,978,488	2,978,488	2,978,488
Capital Improvements	-	-	-	-
Total Uses	2,978,528	2,978,488	2,978,488	2,978,488
Unrestricted Fund Balance June 30,	10,492,858	10,372,577	9,975,438	9,458,018

WASTEWATER SSIC	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	357,591	288,886	322,417	288,706
Sources:				
Estimated Revenues	164,431	130,900	165,925	165,925
Total Sources	164,431	130,900	165,925	165,925
Uses:				
Expenditures				
Loan payback to WW Capacity	193,068	193,068	193,068	193,068
Debt Service	6,537	6,568	6,568	6,568
Capital Improvements	-	-	-	-
Total Uses	199,605	199,636	199,636	199,636
Unrestricted Fund Balance June 30,	322,417	220,150	288,706	254,995

There are two wastewater trunk sewer funds that are for the collection of fees for future sanitary trunk sewer improvements in these established areas as defined by the Metropolitan Sanitary Sewer Collection System Master Plan. These two funds are shown below: Wastewater Area A & B and Wastewater 26th PI Trunk.

WASTEWATER AREA A&B	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	903,360	905,159	904,121	911,234
Sources:				
Estimated Revenues	761	1,000	7,113	1,500
Total Sources	761	1,000	7,113	1,500
Uses:				
Expenditures				
Debt Service	-	-	-	-
Total Uses	-	-	-	-
Unrestricted Fund Balance June 30,	904,121	906,159	911,234	912,734

WASTEWATER 26TH PL TRUNK	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	142,320	142,620	142,440	142,940
Sources:				
Estimated Revenues	120	300	500	500
Total Sources	120	300	500	500
Uses:				
Expenditures				
Debt Service	-	-	-	-
Total Uses	-	-	-	-
Unrestricted Fund Balance June 30,	142,440	142,920	142,940	143,440

The Wastewater Revenue Bond Fund was established to account for the MPC2007 Utility Series bond funds. The majority of the wastewater portion of this bond is for the Desert Dunes Water Reclamation Facility and the Figueroa Water Pollution Control Facility Aerator Upgrade. The debt service for this bond is paid in the Wastewater Fund.

WASTEWATER REVENUE BOND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	1,557,637	1,085,366	1,251,361	1,247,500
Sources:				
Estimated Revenues	343	-	350	-
Total Sources	343	-	350	-
Uses:				
Expenditures				
Operating	-	-	-	-
Capital Improvements	306,619	68,000	4,211	1,247,500
Total Uses	306,619	68,000	4,211	1,247,500
Unrestricted Fund Balance June 30,	1,251,361	1,017,366	1,247,500	-

YUMA REGIONAL COMMUNICATIONS SYSTEM FUND

The Yuma Regional Communications System Fund was created to track the expenditures regional radio communication system, which includes the 800/700 MHz digital trunked radio system for use by the city's public safety agencies. This fund has grown to the point that it has been reclassified as an Enterprise Fund.

The system is designed to integrate and include interoperability capabilities for use by the County of Yuma and other city and local emergency response agencies. The city and other emergency response agencies contribute to fund the operation of this system.

YUMA REGIONAL COMM. SYSTEM FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unassigned Fund Balance July 1,	988,774	693,143	1,015,005	870,158
Sources:				
Estimated Revenues	3,408,358	13,164,518	5,021,574	5,237,357
Transfers In:				
General Fund	-	-	137,735	-
Highway User Revenue Fund	132,250	-	-	-
Solid Waste Fund	4,750	-	-	-
Water Fund	7,875	-	-	-
Wastewater Fund	4,875	-	-	-
Equipment Maintenance Fund	750	-	-	-
Total Transfers In	150,500	-	137,735	-
Total Sources	3,558,858	13,164,518	5,159,309	5,237,357
Uses:				
Expenditures				
Personnel	361,729	433,538	383,155	528,275
Operating	2,760,507	2,554,961	3,580,439	4,036,789
Capital Outlay	410,391	2,790,798	594,289	863,470
Capital Improvements	-	7,749,000	746,273	-
Total Uses	3,532,627	13,528,297	5,304,156	5,428,534
Unassigned Fund Balance June 30,	1,015,005	329,364	870,158	678,981

SOLID WASTE FUND

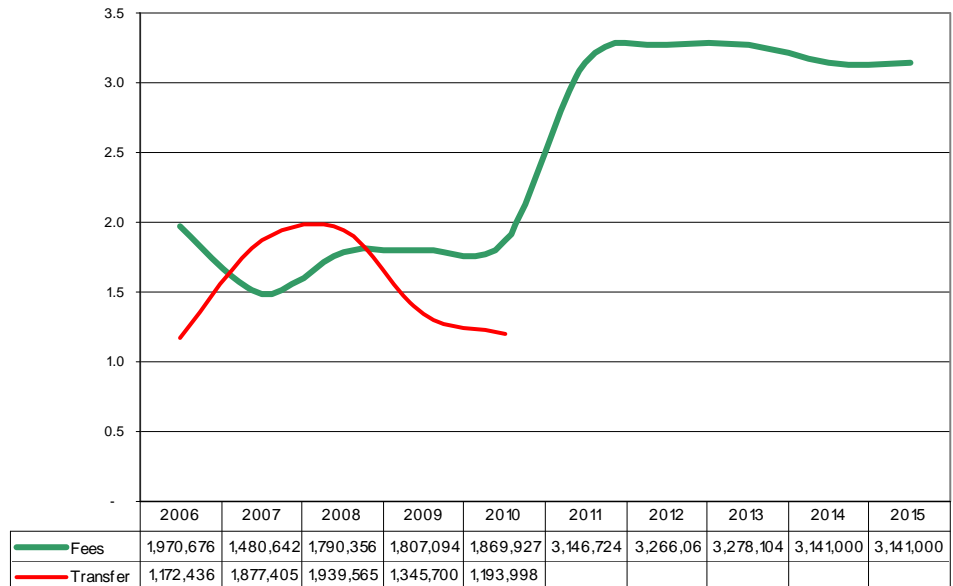
Collection and disposal of residential solid waste is accounted for in this fund. Until fiscal 2000, no fees had been charged for collection of residential trash. Instead, the General Fund subsidized this fund by transferring sufficient monies into the fund to restore a zero fund balance. (A fund was created originally because the city charged for collection of commercial solid waste until 1999.) In FY2011, a residential collection charge was assessed per customer at the rate of \$5 per month. This charge eliminated the need for the General Fund subsidy and made the Solid Waste fund self-supporting.

In 2000, the Environmental Solid Waste Fee was created to offset the ever-increasing costs of landfill disposal and to cover the city's neighborhood cleanup program, its recycling efforts and its household hazardous waste collection efforts. This fee pays for pass through costs for landfill services and extra sanitation services such as the household hazardous waste days and spring cleanups.

Each year, revenue projections are based on the number of solid waste accounts in the program.

The Public Works Department is responsible for the Solid Waste Program.

Solid Waste Fees vs. General Fund Transfer



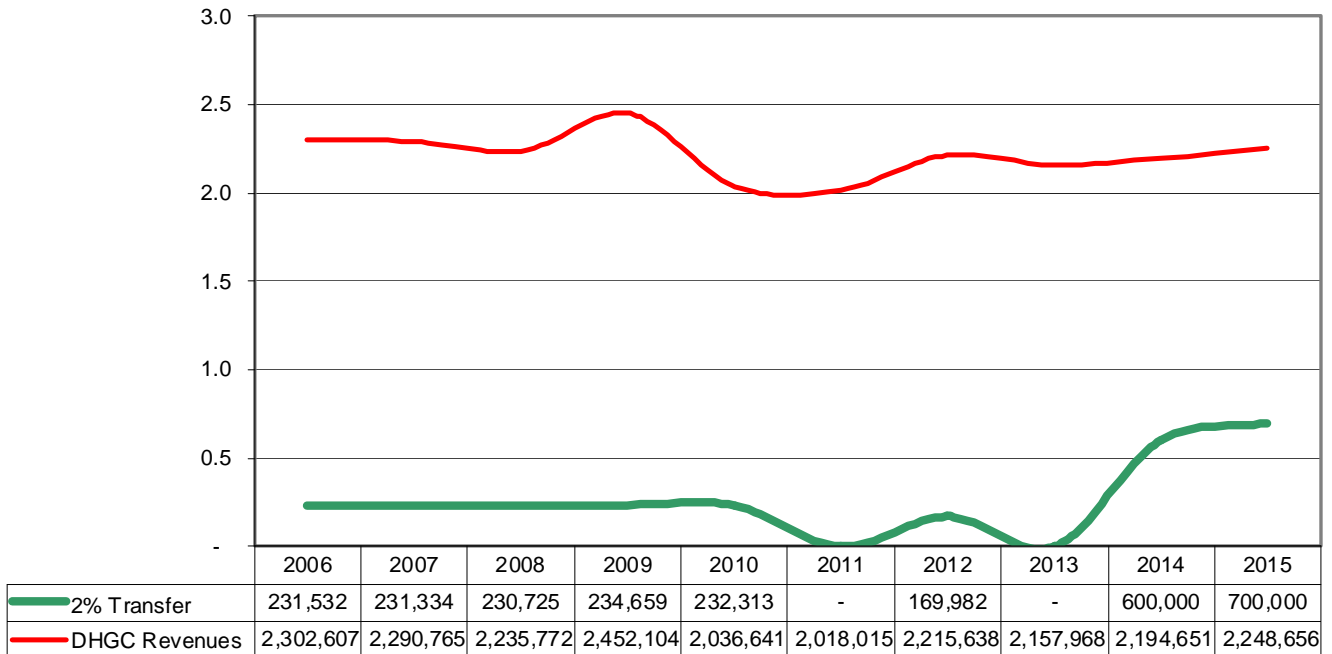
SOLID WASTE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	1,044,687	872,925	1,172,822	1,279,976
Sources:				
Estimated Revenues	3,308,362	3,055,600	3,187,500	3,189,500
Total Sources	3,308,362	3,055,600	3,187,500	3,189,500
Uses:				
Expenditures				
Personnel	793,394	818,207	808,864	867,218
Operating	2,361,066	2,409,309	2,250,511	2,322,833
Capital Outlay	-	-	-	-
Transfers Out:				
Debt Service Fund	21,017	21,280	20,971	21,280
Radio Communication Fund	4,750	-	-	-
Total Transfers Out	25,767	21,280	20,971	21,280
Total Uses	3,180,227	3,248,796	3,080,346	3,211,331
Unrestricted Fund Balance June 30,	1,172,822	679,729	1,279,976	1,258,145

DESERT HILLS GOLF COURSE FUND

The Parks and Recreation Department operates the Desert Hills Golf Course, Desert Hills Par 3 and The Hills restaurant.

The Two Percent Tax was used to construct the course and later to reconstruct the main clubhouse, through debt service. The tax has also been used to subsidize course operations from time to time, but Council has long intended that golf revenues wholly support these operations. To this end, the transfer from the tax has been reduced over the years. The tax transfer for debt service related to the clubhouse reconstruction ended in fiscal 2010. In FY12 and FY14, new transfers from the Two Percent Tax fund were used to fund capital project improvements to the golf courses and their clubhouses. For FY 15, an additional transfer is budgeted to support operations. Expectations of an improving economy apply to demand for golf activities as well, reducing the need for future tax transfers as envisioned by Council.

Desert Hills Golf Course Revenues and 2% Tax Transfer



DESERT HILLS GOLF COURSE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	477,395	240,783	239,500	(376,342)
Sources:				
Estimated Revenues	2,157,968	2,254,426	2,194,651	2,248,656
Transfers In:				
Two Percent Tax Fund	-	600,000	600,000	700,000
Equipment Replacement Fund	-	-	-	444,391
Total Transfers In	-	600,000	600,000	1,144,391
Total Sources	2,157,968	2,854,426	2,794,651	3,393,047
Uses:				
Expenditures				
Personnel	970,964	1,093,767	1,353,389	1,424,230
Operating	1,320,193	1,985,022	2,057,104	1,577,871
Capital Outlay	-	-	-	-
Capital Improvements	104,706	-	-	-
Total Uses	2,395,863	3,078,789	3,410,493	3,002,101
Unrestricted Fund Balance June 30,	239,500	16,420	(376,342)	14,604

INTERNAL SERVICE FUNDS

EQUIPMENT REPLACEMENT FUND

This fund accounts for the accumulation of resources from each department for the replacement of equipment. After initial purchase by the operating fund, the asset is recorded in this fund and “rented” by the operating department. This rent is determined by, and accumulates over, the life of the asset. Along with interest earnings, monies will be available for the purchase of new equipment when the older item is no longer serviceable economically. Since 2009, a suspension of the fund’s activities had been enacted except for emergency situations. All replacements were on hold during this time as well as the rents charged to the City departments. Despite the fiscal constraints still facing the city, the Equipment Replacement Program was re-activated in FY13 but modified to only include rolling stock equipment in excess of \$50,000.

EQUIPMENT REPLACEMENT FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	15,750,050	16,003,312	15,780,173	15,338,003
Sources:				
Estimated Revenues	1,373,283	1,882,647	1,865,801	1,686,977
Total Sources	1,373,283	1,882,647	1,865,801	1,686,977
Uses:				
Expenditures				
Operating	(105,602)	7,344	7,344	687
Capital Outlay	1,448,762	4,048,187	2,300,627	4,932,000
Transfers Out:				
Desert Hills Golf Course Fund				444,391
Total Transfers Out	-	-	-	444,391
Total Uses	1,343,160	4,055,531	2,307,971	5,377,078
Unrestricted Fund Balance June 30,	15,780,173	13,830,428	15,338,003	11,647,902

EQUIPMENT MAINTENANCE FUND

This fund accounts for the operations of fleet maintenance in the city and is managed within the Public Works Department. With the suspension of the equipment replacement program for the last several years, the age of the fleet has impacted the operational cost of this fund.

EQUIPMENT MAINTENANCE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	26,655	347,626	(117,522)	(78,865)
Sources:				
Estimated Revenues	3,714,724	3,625,773	3,553,023	3,695,420
Total Sources	3,714,724	3,625,773	3,553,023	3,695,420
Uses:				
Expenditures				
Personnel	1,029,431	1,113,424	968,521	1,070,489
Operating	2,796,705	2,601,839	2,545,845	2,545,353
Capital Outlay	32,015	-	-	-
Transfers Out:				
Radio Communication Fund	750	-	-	-
Total Transfers Out	750	-	-	-
Total Uses	3,858,901	3,715,263	3,514,366	3,615,842
Unrestricted Fund Balance June 30,	(117,522)	258,136	(78,865)	713

INSURANCE RESERVE FUND

This fund accounts for the insurance activity and risk retention of the city for liability and casualty issues. Until 2004, these expenditures were accounted for within the General Fund. In 2005, an internal service fund was created for this activity. Use of such a fund will make administration of the city's risk management easier.

Premiums are charged to each fund based on liability exposure, infrastructure and other parameters

Previously, the premiums charged to the operating funds were determined to not only cover claims expenditures, but to increase the reserves held within the insurance fund over time as well.

INSURANCE RESERVE FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	375,722	1,198,364	1,248,827	2,012,831
Sources:				
Estimated Revenues	2,547,274	1,766,190	2,233,241	1,507,548
Total Sources	2,547,274	1,766,190	2,233,241	1,507,548
Uses:				
Expenditures				
Personnel	74,312	73,460	71,576	77,299
Operating	1,599,856	1,710,088	1,397,661	1,455,467
Total Uses	1,674,169	1,783,548	1,469,237	1,532,766
Unrestricted Fund Balance June 30,	1,248,827	1,181,006	2,012,831	1,987,613

WORKERS' COMPENSATION FUND

The City's Workers' Compensation Internal Service Fund is appearing in the budget for the first time. The City has been self-insured for workers' compensation since 1996 but did not include the fund in the budget, as it was not an operationally significant fund and expenditures for workers' compensation were properly recorded as expenditures of operating funds. However, the City is establishing a formal trust process to oversee the operations of the fund for FY 2015. Accordingly, the fund will now appear in the budget to provide better visibility of the fund's activities.

WORKERS' COMPENSATION FUND	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 REQUEST
Unrestricted Fund Balance July 1,	(228,862)	-	(213,705)	(66,180)
Sources:				
Estimated Revenues	882,700	-	1,170,291	2,034,423
Total Sources	882,700	-	1,170,291	2,034,423
Uses:				
Expenditures				
Personnel	-	-	-	-
Operating	867,543	-	1,022,766	1,640,865
Total Uses	867,543	-	1,022,766	1,640,865
Unrestricted Fund Balance June 30,	(213,705)	-	(66,180)	327,378

Department Information

DEPARTMENT INFORMATION

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Office of the Mayor and Council

The Yuma City government exists to sustain the quality of life for those who live, work and visit our City. The City provides services and resources to ensure public safety and economic opportunities. Yuma City government is committed to providing high quality services in an efficient and cost effective manner.

The Mayor and Council of the City of Yuma serve the citizens of Yuma. The Mayor and Council employ a City Administrator to execute the policies adopted at public meetings. Appointment of citizens to the City's Boards and Commission's are solicited through outreach to the community and service organizations. The Mayor and Council's Executive Assistant provides support to the Mayor and six Councilmember's and works in partnership with other City Departments.

AUTHORIZED PERSONNEL	FY 12/13	FY 13/14
Mayor's Office*	1	1
Total	1	1

*does not reflect elected positions



Listed are the Goal Action Items developed to guide our organization for the year ending June 30, 2015.

Communication

- Monitor and ensure fiscal accountability with ALL contracted and City funded agencies.
- Support community organizations in their efforts to spur job growth.
- Support community organizations in bringing job opportunities and career growth to our citizens.
- Minimize general fund dollar allocations to outside agencies.
- Facilitate economic development.

Innovation

- Encourage and maintain a business friendly environment to facilitate private, public sector projects and partnerships, while at the same time, respect and protect the taxpayer's interests.
- Maintain a progressive, modern and proactive approach to our daily business practices.

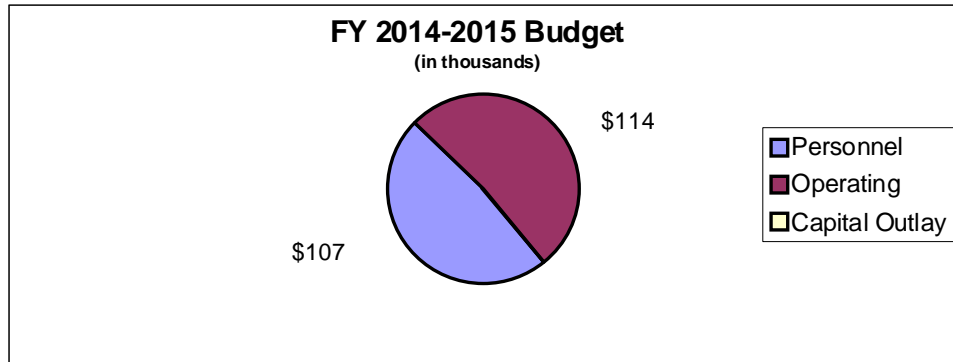
Accessibility

- Participate in community wide organizations and forums to facilitate open and honest problem solving discussion. Make City government open and accessible to residents.
- Encourage community leadership and participation in City government.
- Continue to work with all area municipal elected and appointed officials on issues related to economic growth of projects, which are beneficial to our City and community.

Commitment

- Provide clear policy directions to City staff.
- Support and fully fund the City’s core public services, to ensure the safety and health of our citizens.
- Support other usual services, consistent with the City’s commitment to quality of life.

MAYOR AND COUNCIL				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	106,213	101,050	92,601	107,688
Operating	130,745	115,762	163,997	114,844
Capital Outlay	-	-	-	-
	236,958	216,812	256,598	222,532



MAYOR AND COUNCIL				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	236,958	216,812	256,598	222,532
Equipment Replacement Fund	-	-	-	-
	236,958	216,812	256,598	222,532

Yuma Municipal Court

The Mission of the Yuma Municipal Court is to enhance the quality of life in the City of Yuma by providing all people that appear in the Court with a responsive and professional judicial branch of government.

The Yuma Municipal Court is part of the integrated judicial system for Arizona, pursuant to the Charter of the City of Yuma, Arizona, the Constitution of the State of Arizona and the Constitution of the United States of America.

The judicial system is predicated on the belief that all citizens coming before the courts are entitled to equal justice, regardless of race, ethnicity, gender, age, or economic circumstance. Courts must resolve cases swiftly and fairly. Courts must ensure that litigants and victims fully understand their rights and that those rights are protected. Courts must provide meaningful access to all, ensuring that no litigant is denied justice due to the lack of counsel or the inability to understand legal proceedings.

The Yuma Municipal court is a limited jurisdiction court and is ranked the 14th largest municipal court in the state. It is the third branch of government and is a non-political entity. It has jurisdiction over misdemeanor criminal, criminal traffic and civil traffic cases that occur within the city limits of Yuma, including but not limited to:

- DUIs (driving under the influence)
- Driving on suspended licenses
- Reckless driving
- Possession of marijuana and/or drug paraphernalia
- Domestic Violence cases such as: Assaults, Disorderly Conduct, Threats, Criminal Damage, etc
- Non-domestic Violence cases
- Shoplifting and theft
- Underage liquor violations
- City Ordinance violations
- 24 hour search warrant and emergency orders (duty shared with other County Judges)

These misdemeanors must have occurred within the city limits of the City of Yuma. Also included are cases that occur within the City of Yuma, which the County Attorney declines to prosecute as felony cases, and are referred to the City Prosecutor to review for “long form” complaints that are then prosecuted in the Municipal Court.

The court also handles civil traffic, parking and various civil matters, including emergency orders of protection (24 hours a day, 7 days a week) and injunctions against harassment. The judges of the court also issue search warrants (24 hours a day, 7 days a week) on alleged felony and misdemeanor cases. The court also adjudicates cases stemming from violations of city ordinances, which can be either civil or criminal.

The court has two elected Municipal Judges and four part-time (as needed) pro tem judges that are attorneys. To be qualified for the position of presiding judge, the person must be an attorney and member in good standing for the past five years of the Arizona Bar Association. The associate judge is

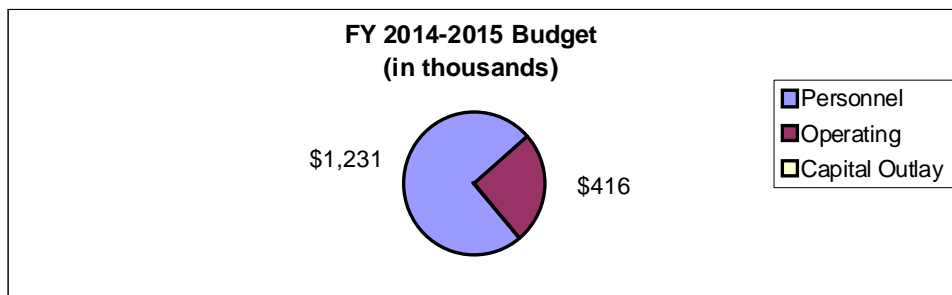
not required to be an attorney or a member of the Arizona Bar Association, but must be at least 30 years of age, of good moral character with no felony convictions and a resident of the City for at least 5 years preceding the year of day of election.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Municipal Court	18	18
Total	18	18

*does not reflect elected positions



MUNICIPAL COURT				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	1,180,128	1,247,055	1,291,472	1,231,280
Operating	247,903	358,517	259,870	416,329
Capital Outlay	48,000	36,000	-	-
	1,476,031	1,641,572	1,551,342	1,647,609



MUNICIPAL COURT				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	1,426,860	1,506,372	1,550,550	1,492,143
Grant Funds	49,171	135,200	792	155,466
	1,476,031	1,641,572	1,551,342	1,647,609

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Removed (Y or N)	Notes
Municipal Court					
Prepare for newly elected presiding judge for the term beginning 1/1/2014.	Y		100%		
All court staff required to obtain 16 hours of continuing judicial education (COJET) as required by the Arizona Supreme Court – Administrative Office of the Courts.	Y		100%		Ongoing yearly requirement.
Continue to work with the County to obtain additional resources for audio-video arraignments to resolve the problem with sharing of video arraignment room with other courts.		Y			
New case management system in the near future – AJACS to modernize and improve current court processes, information gathering, tracking and sharing.		Y	75%		Mesa City Court completed and other test pilot courts are currently using new system.
Maintain and improve communications with other branches of government, agencies and organizations.		Y	on going		Worked jointly with the Police Department and Detention Facility to process paperwork electronically.
Title VI requirement to have language interpreters available that are not staff for courtroom use. Continue to look for solution for interpreter shortage for other than English languages and sign language.		Y	75%		Additional temporary Spanish interpreter located and use of out of town resources
Court will continue to look for ways to increase public access to the court through on-line payments, public access computer, electronic filing and document scanning and will implement when fiscally feasible.				Y	Cost and unreliability of online payment systems at this time.
FY15 Goals					
Municipal Court					
Continue to work with the Yuma County Adult Detention Facility and the Yuma Police Department to process electronic documents and additional audio-video arraignment usage					
Update and improve court security cameras.					
Implement recommendations to address the findings from the Administrative Office of the Courts Operational Review.					
Training in-house and through other available resources for Security and Court Staff.					

City Administration

City Administration staff manage the City’s resources to implement City Council goals and objectives, to meet the needs of City of Yuma residents and visitors, and to ensure the integrity of the municipal governing process.

The City Administrator is appointed by the City Council to serve as the City’s chief administrative officer. The City Administrator serves as an advisor to Council and ensures that City staff implements policy made by Council. All City staff work under the direction of the City Administrator.

The overall City Administration budget covers salaries and associated costs for thirty-nine full-time personnel. There are seven budgetary divisions: Administration, Media & Public Affairs, Heritage Area, City Clerk’s Office, Elections, Economic Development and Facilities Maintenance.

The Administration division manages the overall resources of the City, ensures the implementation of Council policy, guides citywide organizational development, monitors progress toward objectives and administers the city debt policy programs.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	12	7
Media & Public Affairs	4	4
Heritage Area	3	4
City Clerk’s Office	4	4
Economic Development	1	1
Facilities Maintenance	15	15
Total	39	35

The Community Relations staff provides information to the citizens of Yuma and international / national/regional/local media outlets about City and community initiatives, projects and events. The team involves the City, and other organizations whenever possible, in regional efforts designed to foster good will and promote community-wide communication opportunities.

The Heritage Area Division provides City staff and operational support by contract to the Yuma Crossing National Heritage Area Corporation, a non-profit local

management entity established in accordance with the federal law creating the Heritage Area. This funding is part of the local match required for the Heritage Area to receive federal funding through the National Park Service. The staff works with the Heritage Area Board of Directors and other stakeholders to implement the Plan for the Yuma Crossing National Heritage, which was adopted in 2002. The staff also manages the riverfront redevelopment project north of 1st Street on behalf of the City of Yuma, coordinating with the private developer. When state budget cuts threatened the closure of the two state historic parks in Yuma in 2009, the Heritage Area assumed operational responsibility for both the Territorial Prison and the Quartermaster Depot.

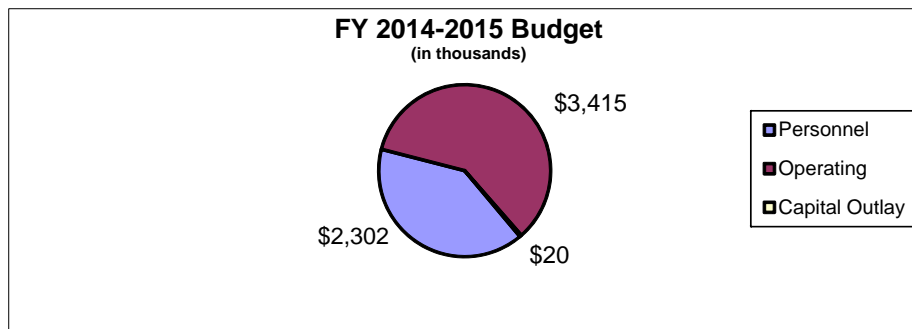
The City Clerk is one of four positions whose responsibilities are defined by the City of Yuma Charter. This division administers and safeguards the integrity of the municipal governing process and oversees City elections and election processes. The division also provides for public access to city records and documents, affixes the City seal on official documents, posts meeting notices, prepares City Council agendas, and records and maintains minutes of all City Council proceedings.



The Economic Development Division is thriving as new relationships are being built and encouraged to join our community. Working closely with GYEDC, success and growth are in the air.

The Facilities Management Division is responsible for the repairs, maintenance, and ongoing care of 814,000 square feet of buildings, as well as surrounding landscaping and parking areas. The Facilities Management Division manages work requests, maintenance and repair, preventive and predictive maintenance, and custodial support services.

CITY ADMINISTRATION				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	2,556,221	2,694,961	2,705,850	2,302,067
Operating	3,401,173	3,836,351	1,520,114	3,414,958
Capital Outlay	63,563	43,670	73,540	20,000
	6,020,957	6,574,982	4,299,504	5,737,025



CITY ADMINISTRATION				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	3,222,646	3,233,771	2,933,982	2,890,249
Riverfront Redevelopment Fund	503,084	557,323	557,323	125,780
City Road Tax Fund	-	286,221	405,121	114,623
Public Safety Tax Fund	-	5,613	15,315	6,965
Two Percent Tax Fund	-	81,793	81,806	324,803
Grant Funds	2,295,227	2,219,886	80,337	2,239,848
Water Fund	-	68,643	106,562	23,226
Wastewater Fund	-	78,062	81,247	11,531
Equipment Replacement Fund	-	43,670	37,811	-
	6,020,957	6,574,982	4,299,504	5,737,025

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Removed (Y or N)	Notes
Administration					
Continue to work to maintain our core City services at their high level while staying within our budget.	Y				
Continue to work with our partners to spur economic growth and jobs.	Y				
Continue to remain flexible to support our Citizens and businesses.	Y				
Continue to support and get involved in our Community's Awareness.	Y				
Media & Public Affairs					
Build on momentum from curbside recycling campaign and continue to advance public understanding and awareness of this topic; also use this momentum to find ways to communicate directly with residents that cut through other clutter on other issues as well.	Y				
Continue to expand in-house "evergreen" video productions highlighting City departments and the services they provide to residents in a manner that can be replayed on the channel and online with zero to minimal dated content.	Y				
Continue to work toward streamlining of communications efforts to make major City news announcements available to all through the user's preferred platform, be it text (print) story, audio and/or video package and shared on social media.	Y				
Assist and promote awareness of the City organization and its services through any and all means readily available, including events and spectacles such as the 2014 Yuma Centennial.	Y				
Continue improvements and enhancements to City channels and live meeting program through additional HD capability and by making online videos a more user-friendly experience.	Y				
Work with webmaster to improve seamlessness and readiness of posting latest City news to official website.	Y				

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Removed (Y or N)	Notes
Continue to work with area reporters to enhance their understanding of the City organization, staff members and their roles and to help them improve the accuracy of their reporting on City stories.	Y				
Yuma Crossing National Heritage Area					
Implement maintenance program for 400 acres of restoration in Yuma East Wetlands through partnership with the Bureau of Reclamation/Multi-Species Conservation Program, the Heritage Area, Quechan Indian Tribe, and City of Yuma.	Y				
Expand and maintain bankline restoration efforts from East Wetlands to downtown riverfront and West Wetlands.	Y				
Coordinate opening of Federal Courthouse with GSA.	Y				
Maintain operations at Yuma Quartermaster Depot State Historic Park. Coordinate with Yuma Visitors Bureau the operations of the Arizona Welcome Center. Plan, produce, and implement a series of special events to increase attendance and community awareness of the park. Generate additional income.	Y				
Negotiate and implement long-term agreement with Arizona State Parks to assure community control and management of both state parks in Yuma.	Y				
Assist the Yuma County Historical Society to undertake local management of the Sanguinetti House Museum/Molina Block and to begin implementation of the new master plan.	Y				
Coordinate with the riverfront developer to secure additional private investment and development.		Y	20%		
City Clerk					
Continue to work towards citywide standardization of Records Management/ Retention policies.		Y	40%		

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Removed (Y or N)	Notes
Networking with State Department Library, Archives and Public Records and other cities/towns to finalize Essential Records city wide.		Y	30%		
Finalize work with Informational Technologies and Board/Commission liaisons to provide a venue to release mission statements and goals for better public outreach.		Y	10%		
Revisit internal processes for better efficiencies.	Y				
Strive to better communicate election processes to the public, through internal and external media sources, with the hope of increasing City voter turnout.	Y				
Economic Development					
Aid GYEDC in site searches and proposal responses.	Y				
List Yuma sites in Arizona Commerce Certified site program.	Y				
Continue to work with private sector teams on Virtual Spec Buildings.	Y				
Expand Yuma's presence in Arizona/Mexico Border Community Roadmap efforts.	Y				
Continue to market city owned property as surpluses.	Y				
Facilities Maintenance					
Replace another 30,000 SF of Flooring at Police Department.	Y				
Evaluate actual replacement of Chillers and Cooling Towers at PD.	Y				
Replace 14,000 SF Flooring at Yuma Civic Center.	Y				
Remodel Restrooms at Desert Hills Golf Course.	Y				
Evaluate Custodial Service Offerings at YCNHA and Equipment Shop.	Y				
Develop written Lock Out Tag Out Procedures for all FM Equipment.	Y				
Assume FM and Custodial duties at Desert Hills Golf Course Clubhouse.	Y				
FY15 Goals					
Administration					
Continue to maintain City services at their high level while staying within our budget.					
Continue with our partners to spur economic growth and jobs.					

FY15 Goals					
Continue to remain flexible to support our Citizens and businesses.					
Continue to support and get involved in our Community.					
Advance the City Take Pride effort					
Expand on the "United For Yuma" effort					
Media & Public Affairs					
Continue curbside recycling campaign and advance public understanding and awareness.					
Expand Channel 72 and 73 to implement video streams to all data capable devices including smart phones and tablets such as iPad devices.					
Continue to work toward streamlining of communications efforts to make major City news announcements available to all through the user's preferred platform, be it text (print) story, audio and/or video package and shared on social media.					
Assist and promote awareness of the City organization, events, and its services through any and all means readily available.					
Work with webmaster to improve seamlessness and readiness of posting latest City news to official website.					
Continue to work with area reporters to enhance their understanding of the City organization, staff members and their roles and to help them improve the accuracy of their reporting on City stories.					
Yuma Crossing National Heritage Area					
Implement maintenance program for 400 acres of restoration in Yuma East Wetlands through partnership with the Bureau of Reclamation/Multi-Species Conservation Program, the Heritage Area, Quechan Indian Tribe, and City of Yuma.					
Expand and maintain bankline restoration efforts from East Wetlands to downtown riverfront and West Wetlands.					

FY15 Goals					
Maintain operations at Yuma Quartermaster Depot State Historic Park. Coordinate with Yuma Visitors Bureau the operations of the Arizona Welcome Center. Plan, produce, and implement a series of special events to increase attendance and community awareness of the park. Generate additional income.					
Assist the Yuma County Historical Society to undertake local management of the Sanguinetti House Museum/Molina Block and to begin implementation of the new master plan.					
Coordinate with the riverfront developer to secure additional private investment and development.					
City Clerk					
Continue to work towards citywide standardization of Records Management/ Retention policies.					
Networking with State Department Library, Archives and Public Records and other cities/towns to finalize Essential Records city wide.					
Finalize work with Informational Technologies and Board/Commission liaisons to provide a venue to release mission statements and goals for better public outreach.					
Revisit internal processes for better efficiencies.					
Strive to better communicate election processes to the public, through internal and external media sources, with the hope of increasing City voter turnout.					
Address Issues with current document management system					
Economic Development					
Supplement GYEDC in site searches and proposal responses.					
List Yuma sites in Arizona Commerce Certified site program.					
Continue to work with private sector teams on Virtual Spec Buildings.					
Expand Yuma's presence in Arizona/Mexico Border Community Roadmap efforts.					
Continue to market city owned property as surpluses.					

FY15 Goals					
Facilities Maintenance					
Replace another 30,000 SF of Flooring at Police Department.					
Replace Chillers and Cooling Towers at PD.					
Replace carpeting at Yuma Municipal Court.					
Recoat roofs at key facilities.					
Evaluate Custodial Service Offerings at YCNHA and Equipment Shop.					
Develop written Lock Out Tag Out Procedures for all FM Equipment.					

City Attorney's Office

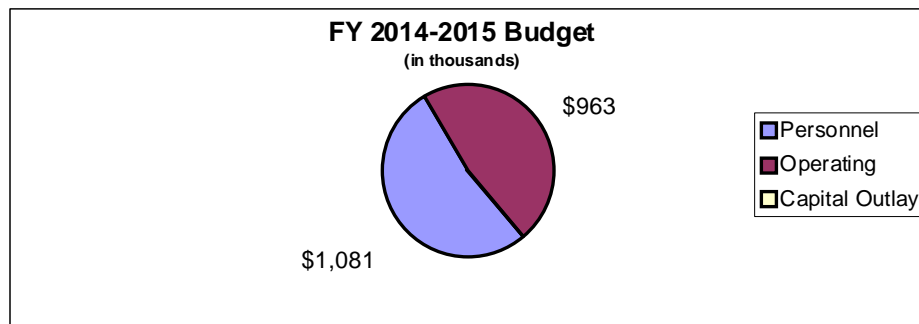
The City Attorney's Office exists to provide legal and risk management services to the City Council, the City Administrator, and all City departments, offices and agencies in order to promote the health, safety, and welfare of our community.

The City Attorney's Office represents the City of Yuma in all legal proceedings, including civil litigation, criminal prosecution in Municipal Court, risk management services and provides a significant portion of the State legislative and lobbying support for the City of Yuma.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
City Attorney's Office	8	8
Prosecutor's Office	2	3
Total	10	11



CITY ATTORNEY				
	12/13 Actual	13/14 Adjusted Budget	13/14 Estimate	14/15 Budget
Personal Services	930,675	999,709	929,745	1,081,984
Operating	1,046,944	1,335,044	1,076,831	963,251
Capital Outlay	-	90,000	-	-
	1,977,619	2,424,753	2,006,576	2,045,235



CITY ATTORNEY				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	1,208,153	1,326,325	1,310,971	1,427,311
City Road Tax Fund	-	64,029	-	-
Public Safety Tax Fund	-	1,438	-	-
Grant Funds	5,020	5,057	10,100	-
Water Fund	-	5,034	-	-
Wastewater Fund	-	1,438	-	-
Insurance Reserve Fund	764,446	931,432	685,505	617,924
Equipment Replacement Fund	-	90,000	-	-
	1,977,619	2,424,753	2,006,576	2,045,235

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Civil Division					
Continue to implement and refine the City's graffiti abatement process including: collecting on criminal restitution orders, converting restitution orders to civil judgments for non-payers, working with the county prosecutor and the juvenile court system to recover the City's full damages in juvenile graffiti prosecutions, and assisting the City's internal departments in documenting files for possible evidentiary admission.		Y	In progress		
Assist City Departments in drafting legal forms, City Council Resolutions, and developing procedures for implementing City improvement districts for future subdivisions, business parks, and other developments.		Y	In progress		
Assist with changes to Utility Regulations.		Y	In progress		
Continue to provide legal assistance for implementing, negotiating and drafting development agreements that establish legal and practical guidelines for the parties and their lenders.		Y	In progress		

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Continue to thoroughly review all claims against the City with legal analysis on the merits of the allegations and possible mitigating factors or defenses associated with the value of the claims.		Y	In progress		
Continue to review damages to City owned property and aggressively seek contribution from the responsible party, or the party's insurance carrier.		Y	In progress		
Utilize existing hardware and develop new litigation tools to become more efficient and ultimately conserve time, resources and energy.		Y	In progress		
Research document management applications for switch to electronic records.		Y	10%		
Provide legal advice and support to departments and drafting of redevelopment agreements for the 4 th Avenue/16 th Street intersection that include provisions providing for abatement of government property lease excise taxes (GPLET) as a statutory economic incentives.		Y	In progress		
FY15 Goals					
Civil Division					
Major Development Agreements					
Implement document management software and hardware					
Assist with changes to Utilities Regulations					
Acquisition or condemnation of properties at the 4th Avenue and 16th Street intersection					
Lobby for changes in graffiti restitution laws and abuse of public records					
Assist with revision of development fees and ordinance					
Develop Frequently Asked Questions for City website related to claims against the City					
Research and develop improvement district strategies					
City Prosecutor					
Process 4,100 criminal/criminal traffic cases through the Yuma Municipal Court, to include 1,100 domestic violence cases and 750 business victim cases					

FY15 Goals					
Collect \$115,000 in deferred prosecution fees.					
Participate in 750 arraignment conferences, with approximately 450 cases resolved without additional court action (pre-trial conferences & trials).					

Information Technology Services

Information Technology Mission Statement – To provide Information Management resources and services to City departments and select public agencies within Yuma County.

ITS emphasizes a customer focused organization with a clear advantage in technology and exceptional customer service for both employees and residents of Yuma County.

In addition ITS is responsible for strategic and operational planning related to technology and its use by the City of Yuma.

ITS staff provides technology support and service for all technology systems used by the City of Yuma and its employees. ITS also provides support and services to other Law Enforcement agencies servicing Yuma County who are members of the Yuma Regional Communication System (YRCS) consortium. Department staff is on call 24/7 to ensure the on-going operation and availability of technology systems and consist of the following business areas:

Administration: Staff oversees all department operations. Staff administers and manages the technology projects, department budget and ensures that information technology systems are successfully implemented, maintained and secured. Staff also provides contract management and technical leadership to city departments and partner organizations.

Application Support and Integration: Staff specializes in the analysis, design, development, maintenance, and implementation of new and/or upgraded automated business systems. Staff manages large scale projects and assists with product selection, implementation, data conversion and systems integration. Examples of applications supported include:

- Public Safety (9-1-1, Computer Aided Dispatch, Records Management, Mobile Data Computing, and Radio Communications)
- Geographic Information Systems (GIS)
- Enterprise Resource Planning (ERP)
 - Financials
 - Payroll / Personnel
 - e-Business
- Document Imaging
- SCADA (i.e. Water and Wastewater)
- Web Development
- Email / Internet Services
- Telephone and Voice Mail Services
- Community Development
- Parks and Recreation
- Etc.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	3	3
Technical Services	20	20
GIS Services	6	6
Radio Communications	4	5
Total	33	34

Network Administration and Security: Staff specializes in the installation, maintenance, upgrade and repair of city's data network systems and infrastructures. Staff troubleshoots and resolves network system malfunctions and oversees the deployment of server-based systems and storage area networks. Staff provides facility and network design engineering and implementation services and manages end-user, system and network security. Additionally, Staff manages SPAM, Firewall and the city's calendar, email and Internet services.

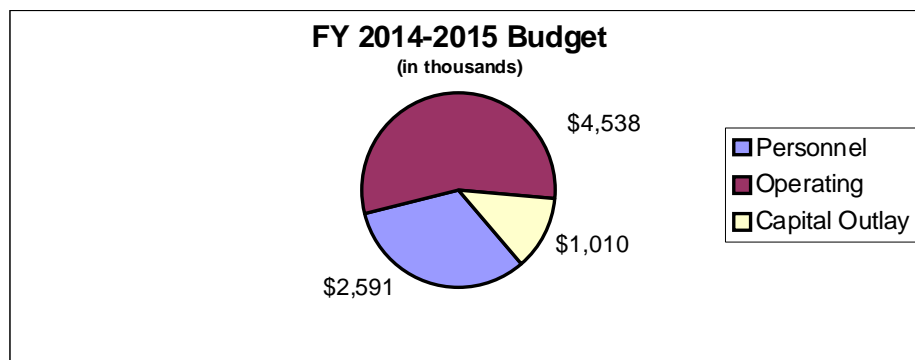
Telecommunication Administration: Staff specializes in the installation, maintenance, upgrade and repair of the city's wireless, PBX and landline telephone services, video monitoring cameras, mobile data computing, radio and paging systems, including all associated infrastructures. Staff troubleshoots and resolves system malfunctions, provides end-user training and support, and administers all systems. Staff also approves and procures all telecommunications hardware and software purchases, including vendor payment management. Additionally Staff is responsible for tracking and managing all related assets, product licenses and contracts as well as FCC filings, registrations, communications impact studies and FAA compliance for navigational hazards for city projects, sites and other liabilities.

Service Desk: Service Desk Staff is the main point of contact for all voice, video and data system issues. Staff troubleshoots and resolves end-user hardware and software malfunctions and monitors the city's computer systems, networks and associated peripherals to ensure availability. Staff also provides application security administration, mid-range system backup services and oversees city facility access and employee ID badge issuance.

Computer Hardware and Software Management: Staff members specialize in the installation, maintenance, upgrade and repair of personal computers, new client server business systems and associated peripherals. Staff troubleshoots and resolves technology system malfunctions, provides end-user support, reviews and develops citywide technology based standards and configurations, and approves and procures technology systems. Staff also tracks and manages all City of Yuma ITS assets, product licenses and contracts.

Computer Hardware and Software Training: Staff provides basic to high-level technical instruction in the use and operation of computer hardware, software, operating systems, telephones, technology peripherals, and department specific applications. Staff develops and implements computer-training programs and assists with the planning, testing and implementation of new and/or upgraded computer hardware and software systems.

INFORMATION TECH SERVICES				
	12/13 Actual	13/14 Adjusted Budget	13/14 Estimate	14/15 Budget
Personal Services	2,349,125	2,600,859	2,424,265	2,591,050
Operating	3,348,821	3,054,501	4,078,401	4,538,519
Capital Outlay	670,757	2,790,798	1,309,148	1,010,470
	6,368,703	8,446,158	7,811,814	8,140,039



INFORMATION TECH SERVICES				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	2,634,578	2,666,861	2,539,072	2,575,843
Grant Funds	2,569	-	-	-
Yuma Regional Communications System Fund	3,483,180	5,779,297	4,557,883	5,417,196
Equipment Replacement Fund	248,376	-	714,859	147,000
	6,368,703	8,446,158	7,811,814	8,140,039

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Complete Phase II implementation of new Public Safety computer software system for Cities of Somerton, San Luis, Town of Wellton, Cocopah and Quechan Indian Tribes.	Y				YRCS-City of Yuma, Yuma County-Sheriff, Town of Wellton, City of Somerton, City of San Luis, Cocopah Tribe, and Quechan Tribe
Complete Community Development computer system for use of eReview and Public portal		Y	75%		
Begin upgrade of Microsoft Office Suite.		Y	50%		
Begin process of implementing industry standards, policies, procedures, and guidelines to improve IT operational efficiencies and compliance.		Y	10%		
Upgrade New World Logos (ERP system), to include accounting, payroll, utilities, and human resources.	Y				
Implement new Private Branch Exchange (PBX) replacement/upgrade, complete with full redundancy for failover.	Y				
Implement the replacement of the City's firewall, intrusion prevention system, and web filtering.	Y				
Implement the Colorado River Indian Tribe 700/800 MHz site infrastructure build out and radio deployment.	Y				Assisting tribal agencies to better protect and service the region citizens.

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Redistribute 700/800 MHz radios to La Paz Sheriff's Office, Parker Police Department, and Quartzsite for use on new system.	Y				Assisting public safety agencies to better protect and service the region citizens.
Complete the YRCS microwave infrastructure throughout the region, enhancing voice and data communications.	Y				
Complete Fleet Management fueling system (Gas Boy).	Y				
Upgrade SCADA systems and infrastructure in four water and wastewater facilities.		Y	10%		
Install new Fire Alert system for YRCS Fire agencies.		Y	90%		
Enhance and deploy city-wide desktop virtualization.		Y	30%		
Continue expansion of YRCS radio infrastructure throughout Yuma County and State of Arizona.	N				This project will be on going as new agencies join the YRCS System.
Continue the replacement of legacy data/system technology, including hardware (desktops, servers, printers, network, storage) and software (OS, application system).		Y	35		
FY15 Goals					
Continue the process of implementing industry standards, policies, procedures, and guidelines to improve Information Technology operational efficiencies and compliance.					
Implement Community Development computer system for use of eReview and Public portal					
Upgrade the Enterprise Electronic Mail system					
Upgrade Enterprise Public Safety system for all Yuma Regional Communication System (YRCS) agencies to enhanced interoperability and functionality.					
Implement new Information Service Management System (IT Service Desk)					
Implement new Legal Case Management System.					
Implement new "Best in Class" City of Yuma website					

FY15 Goals					
Continue to upgrade SCADA systems and infrastructure in four water and wastewater facilities.					
Upgrade/migrate the Microsoft Active Directory Domain Services which is the foundation for distributed networks.					
Implement new ITS Network and Security Operations Center (NOC/SOC).					
Continue the 800 Mhz Rebanding Project to ensure compliance with FCC mandates					
Continue to enhance and deploy the city-wide desktop virtualization.					

Finance

We, as a team, provide financial systems and operational support to assist our customers in achieving their goals.

The Finance Department consists of four divisions that serve the public and all other City departments.

The Administration Division oversees the financial activities of the City while providing direction and policy to the Department. This division also directs the City's investment program, administers the City's bond program working with the Municipal Property Corporation, and produces the Annual Budget.

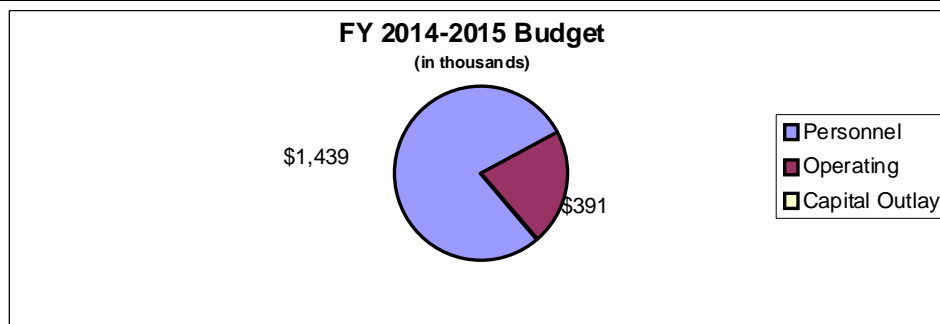
The Customer Services Division administers business licenses, 2% tax collections, and utility billings and payments. In addition, the division coordinates and compiles all cash receipts within the City.

The Purchasing Division is responsible for the procurement of supplies, services and construction, operations of the warehouse, surplus property, the City Auction and the City's mail and distribution services. These functions include research and specification preparation, selection and solicitation of sources, contract award and administration, surplus property activities, including the City live and online Auction, and training personnel in procurement procedures and Purchasing Card program.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	3	2
Customer Services	6	7
Purchasing Division	7	7
Accounting	11	11
Total	27	27

The Accounting Division manages the accounts payable, accounts receivable, grant reporting, payroll and treasury functions. In addition, Accounting coordinates the annual audit and produces the City of Yuma's Comprehensive Annual Financial Report.

FINANCE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	1,417,915	1,479,243	1,401,007	1,439,400
Operating	233,554	402,709	309,203	391,348
Capital Outlay	-	-	18,000	-
	1,651,469	1,881,952	1,728,210	1,830,748



FINANCE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	1,651,469	1,881,952	1,728,210	1,830,748
	1,651,469	1,881,952	1,728,210	1,830,748

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Oversee the City's financial condition to maintain or improve our bond rating.	Y				AA- rating retained
Receive the City's 10th Distinguished Budget Presentation Award (GFOA)	Y				
Accounting					
Produce and Distribute the 2013 Comprehensive Annual Financial Report by September 26, 2013.	Y				Did not meet September 26 goal date.
Receive the City's 32nd Certificate of Achievement for Excellence in Financial Reporting.		Y			Under review at GFOA.
Provide quarterly financial reporting within 30 days of quarter end.	N				
Transition all employees to payroll direct deposit by January 2014.		Y	85%		
Provide training to City employees on the new financial system.	Y				
Work with Legal and Human Resources to create new Worker's Compensation Trust by May 2014.		Y	75%		
Create Ambulance Billing Hardship Committee to rule on hardship and payment plan requests.		Y	75%		
Customer Service					
Move from bi-monthly to monthly utility billing.		Y			Live May 1
Purchasing					
Streamline purchasing and contracting methodology to reduce process time and improve customer service.		Y	60%		
Continue to seek long term contracting opportunities that allow a streamlined ordering process for city staff.		Y	85%		
Revise training for City divisions that utilize the financial software system.		Y	85%		
Revise the purchasing training to internal users.		Y	85%		
Continue to expand the use of the Public Surplus Auction.		Y	50%		

FY15 Goals					
Administration					
Receive the City's 11th Distinguished Budget Presentation Award					
Oversee the City's financial condition to maintain or improve our bond rating.					
Work with Municipal Property Corporation and City Council for approval and sale of bonds for funding FY 2015 capital projects					
Accounting					
Produce and Distribute the 2014 Comprehensive Annual Financial Report by September 25, 2014.					
Receive the City's 33rd Certificate of Achievement for Excellence in Financial Reporting.					
Implement quarterly financial reporting to be produced and distributed within 30 days of quarter end.					
Implement special assessments module of New World software for improvement district accounting					
Customer Service					
Offer and promote paperless billings which will reduce costs.					
Reduce delinquent billings from the current approximate 35% range.					
Purchasing					
Conduct a Semi-Annual Public Surplus Auction in late fall.					
Update the training sessions for City divisions that utilize the financial software system due to upgrades/updates.					
Update the Training Manual.					
Revise bid solicitations and have documents available on web-site.					
Continue to expand the use of the On-Line Surplus Auction.					

Human Resources

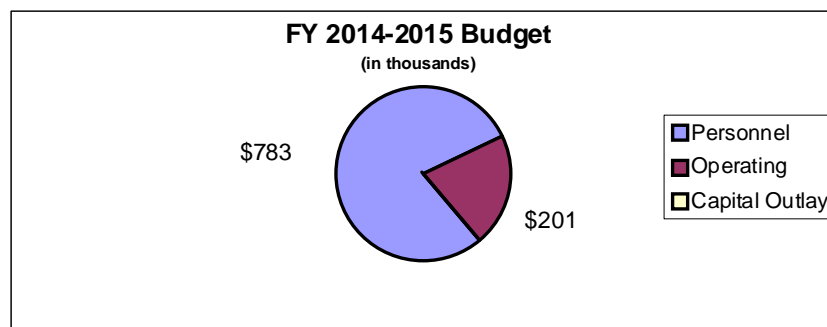
The Human Resources Department exists to provide a full range of Human Resources and Environmental Health and Safety services for municipal employers, employees and residents of the City of Yuma.

The Human Resources Department provides a full range of Human Resource Management Services for the employees and residents of the City. These activities include recruitment, compensation and classification, compliance with employment laws, and other activities designed to enhance workplace fairness and the City's ability to attract and retain quality employees. Additionally, the department coordinates programs related to Environmental Health & Safety Compliance; these programs include employee training, and facility and process inspections. We also handle workers compensation, medical and military leave, and retirement.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Human Resources	11	11
Total	11	11



HUMAN RESOURCES				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	693,521	737,507	745,269	783,664
Operating	160,395	195,034	195,034	201,070
Capital Outlay	5,689	-	-	-
	859,605	932,541	940,303	984,734



HUMAN RESOURCES				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	859,605	932,541	940,303	984,734
	859,605	932,541	940,303	984,734

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Work to attract and recruit qualified paraprofessional and professionals to the City of Yuma.	Y				Utilized new technology (SparkHire) to assist in screening candidates for Executive ITS position.
Continue to reassess the City's hiring process to identify philosophical and technical changes that will expedite the process.	Y		Ongoing		
Continue to review and update all of the human resources operating policies and administrative regulations to make them easier to understand and administer.		Y	Ongoing		
Work with local and state entities to create recruitment and hiring consortiums for bringing qualified out-of-state candidates to Yuma.		Y	Ongoing		
With the implementation of the New World payroll system, work with all departments to maximize the capability of the system and improve employee access to their information.	Y				Employee Portal activated and ongoing HR enhancements being considered.
Establish hiring practice training for new supervisors.	Y				Currently training as needed.
Establish succession planning for the City. Career development and succession planning is used to identify high potential employees and providing them with the necessary training and mentoring to prepare them for advancement within the organization.		Y	Ongoing		
Continue to participate in professional human resource organizations to remain current with philosophies and approaches that will benefit the City and help us continue to be attractive and competitive.		Y	Ongoing		

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Continue implementation of city-wide review process/committee to analyze all vehicle accidents and incorporate changes that will reduce these accidents.		Y	Ongoing		
See a reduction in the number of industrial injuries by providing relevant safety training and remediation activities.		Y	Ongoing		Monthly safety report generated and feedback given to departments.
Reduce the claims volume by reinforcing safe work practices, and identifying claims appropriately.	Y				
Continue to refine City's return to work program to decrease lost workdays for employees suffering job-related injuries.		Y	Ongoing		
Continue to reduce the number of Paid Loss Days in industrial injuries, bringing employees back to work in a contributing way in all departments as part of a work hardening program.		Y	Ongoing		Continue to identify light duty assignments throughout the City.
Make safety a priority in all departments and increase safety training for all City employees.		Y	Ongoing		
Provide more City-specific training to supervisors and employees on identified areas of need.		Y	Ongoing		
Provide ongoing training in all areas for all levels of employees, incorporating classroom, video and self study modules.		Y			Currently purchasing new and updated equipment.
Identify and replace outdated and required safety equipment		Y	Ongoing		Review inspection records for ongoing needs.
Continue to provide quarterly department reports on accidents and injury statistics to reduce risk and improve employee safety.		Y	Ongoing		Currently providing information on monthly basis to departments.
Continue participation in City's emergency management planning with focus on both citizen and employee issues.		Y	Ongoing		
Network with Arizona peers for improvement in Human Resources Environmental and Safety issues.		Y	Ongoing		Sending staff to more meetings.

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Continue working closely with the Household Hazardous Waste (Countywide) program on implementing a safety and regulatory training program, mitigating safety incidents, and providing technical and compliance guidance.		Y	Ongoing		
Manage Environmental Health & Safety compliance program for the City.		Y	Ongoing		
Perform annual site Environmental Health & Safety inspections and assessments while improving upon last years inspections.		Y	Ongoing		Coordinate annual reports and follow up on all areas through the year.
Manage the Citywide Regulated Waste Program while focusing on reducing annual costs associated with the disposal of regulated waste. Find new ways of reusing unspent material, identify secondary uses for waste streams, and monitor hazardous material purchases throughout City Departments.		Y	Ongoing		
Continue updating the Environmental Health & Safety Regulations Manual.		Y	Ongoing		
Manage the Universal Waste Program for all spent batteries, light bulbs, and mercury containing materials citywide.		Y	Ongoing		
FY15 Goals					
Administration					
Continue to assess the City's hiring process to identify technical changes that will expedite the process.					
Continue to review and update all of the human resources operating policies and administrative regulations to make them easier to understand and administer.					
Provide site specific training to supervisors and employees on identified areas of need.					
Identify and replace outdated and or damaged required safety equipment.					
Perform and improve annual site Environmental Health & Safety inspections and assessments.					

FY15 Goals					
Continue looking for methods to reduce the overall cost of disposing and treating regulated waste.					
Continue to reduce the number of paid Total Temporary Disability (TTD) days with industrial injuries, bringing employees back to work in a contributing way in all departments as part of a work hardening program.					

Community Development

The Community Development Department is committed to enriching the quality of the natural and built environment for existing and future residents, in partnership with the community, through proper planning and development practices. The Department strives for responsible, responsive and creative solutions to meet the current needs of customers and the City, while planning for future generations.

The Department of Community Development (DCD) focuses on planning, housing, building and development issues through the actions of its Community Planning, Building Safety and Neighborhood Services Divisions. The Department continues to meet the challenge of the changing economy by doing more with less.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	2	2
Building Safety	19	21
Neighborhood Services	9	9
Community Planning	12	11
Total	42	43

The Building Safety Division provides services needed to meet the needs of all the construction activity in the City. Staff meets with the public, reviews building plans, issues building permits, performs inspections of construction, and ensures Council adopted codes are enforced. This last year the Building Safety Division performed over 1,684 plan reviews, and issued 3,720 construction permits. The Code Enforcement Specialists are a part of the Building Safety Division.

They provide support and service for the Community Planning Division. During the past year, Code Enforcement has worked closely with the Yuma Police Department to resolve issues that require a multi-disciplined approach.

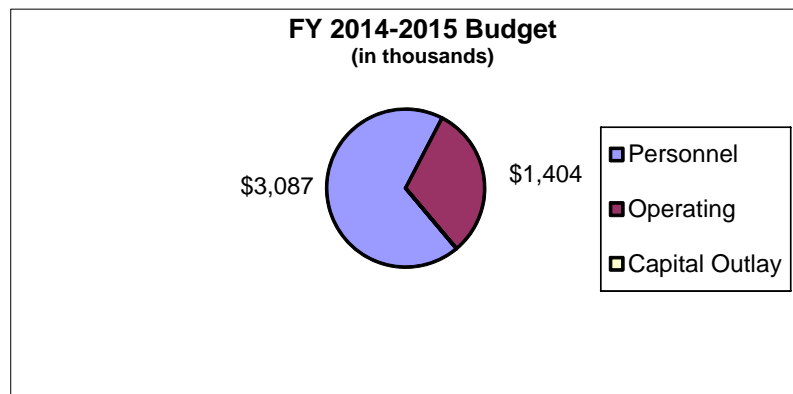
The Neighborhood Services Division has moved from City Administration into Community Development. Neighborhood Services creates healthy neighborhoods by improving the quality of life of residents, particularly the low and moderate income (LMI). In partnership with the community, Neighborhood Services develops and implements creative strategies for attractive and diverse neighborhoods. The City receives Community Development Block Grant (CDBG) funding from the Department of Housing and Urban Development (HUD). Neighborhood Services ensures the use of funds address priorities in the Consolidated Plan and meet HUD requirements. Neighborhood Services uses CDBG and other resources to administer a Housing Rehab Program, Neighborhood Leadership Academy, proactive Code Enforcement and a Rental Inspection Program in revitalization areas.



The Community Planning Division meets with customers, handles requests for rezoning and

subdivisions, and addresses needed changes to the zoning or subdivision codes. Long Range Planning staff prepares updates to the General Plan, new or revised policies to guide the City's growth and adds land area to the city through annexations. Staff reviews all city business license applications and assists customers through weekly scheduled pre-development meetings. The planners provide staff support to the Planning and Zoning Commission, Design and Historic Review Commission and Hearing Officer.

COMMUNITY DEVELOPMENT				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	2,224,172	2,903,294	2,769,838	3,087,344
Operating	381,791	1,608,088	1,351,151	1,404,529
Capital Outlay	-	11,000	39,264	-
	2,605,963	4,522,382	4,160,253	4,491,873



COMMUNITY DEVELOPMENT				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	2,604,655	2,960,317	2,941,386	3,154,209
Grant Funds	1,308	1,562,065	1,218,867	1,337,664
	2,605,963	4,522,382	4,160,253	4,491,873

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Phase two implementation of the EnerGov software system to include Citizen and Developer Access portal and attaching property specific files to parcels electronically.		Y	50%		Background and website/server preparation is almost complete. Implementation will be done in phases.
Update the Business License Code in conjunction with the new EnerGov software.	Y				

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Building Safety					
Work in partnership with the County Health Department to develop a joint plan for the abatement of homes identified as health hazards.		Y	25%		
Implementation of new building codes, 2012 IBC, IRC, IEBC, IPMC, and 2009 IECC.	Y				
Contractor and designer focus/training group meetings highlighting new code provisions.	Y				
Refine handouts and best practices for Solar Photovoltaic and Solar Water Heater permits.		Y	75%		
Complete initial assessment inspection of all mobile home/RV parks in the city	Y				
Implement a mobile home park annual assessment program for all RV & mobile home parks within the City to ensure compliance with health and safety standards.		Y	10%		
Planning					
Continue to work in partnership with Yuma County, and the cities of Somerton and San Luis, the Town of Wellton, MCAS and YPG on the Yuma Regional Development Plan.	Y				
Complete the Police Facilities Plan.		Y	85%		
Initiate Mobile Food Vending Ordinance.		Y	80%		
Develop Incentive Ordinance for in-fill projects.		Y	15%		This is a long-term project identified in the General Plan with an anticipated completion date of no later than 2017.
Begin reformat of the Sign Code.	N				
Neighborhood Services					
Funded Adult Literacy Plus to demolish two old structures and construct a new classroom and bathrooms at their facility. This expansion will allow them to provide adult education and GED testing to approximately 240 additional people per year		Y	40%		Expected to be complete near the end of the FY14

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Funded Catholic Community Services to make HVAC improvements to their Safe House facility that will improve the energy efficiency off the building		Y	35%		Expected to be complete by the end of FY14
Funded Achieve Human Services to replace partial subflooring and the floor covering in 3 housing units at the Orange Ave Apartments. These units will provide transitional housing for people that are disabled due to a mental illness		Y	35%		Expected to be complete by the end of FY14
FY15 Goals					
Administration					
Continue the implementation of the the Citizen Access Portal and E-Reviews for the EnerGov software system.					
Building Safety					
Reviews to commence in 2014 with Building Advisory Board for code updates to the 2012 IMC, IPC, IFGC, and 2011 NEC					
Continue to facilitate the multi-phased campus renovation of YRMC; this will be a multi-year project.					
Neighborhood Services					
Provide housing activities via SMILE, Housing America, and WACOG to rehabilitate 60 housing units to include the reconstruction of housing, home accessibility modifications, emergency repairs and weatherization of the homes.					
Provide public services to approximately 13,397 via Community Legal Services, Achieve, WACOG, Crossroads Mission, Healing Journey and United Way.					
Collaborate with local organizations to coordinate events to assist low and moderate income people, including the annual Fair Housing Festival, North End Thanksgiving Dinner, Rock 'n Roll Paint-A-Thon and neighborhood events within the Mesa Heights Neighborhood.					
Administer Code Enforcement and Rental Inspection Programs in the Yuma High, Mesa Heights and Carver Park Neighborhoods to improve the appearance, safety and security for these 2,000 households.					
Planning					
Continue the attachment of property specific records in EnerGov.					

Public Works

The Public Works Department is committed in providing the highest quality, effective and environmentally sound public services to our residents.

We pledge continuous improvement through high performance, customer service, communication, innovations and teamwork for the needs and requirements of the citizens and visitors of Yuma, as well as our neighboring communities.

In order to provide a wide range of services efficiently and effectively to the citizens of Yuma, the Public Works Department is organized into the following service areas:

Street Division: is charged with maintaining a vast City infrastructure that includes 312 centerline street miles, providing a safe drivable street surface, and maintaining the landscaping, storm drains and other aesthetic attributes of our street network.

- Asphalt maintenance
- Traffic signs and markings
- Street sweeping
- Right-of-way maintenance
- Street lighting
- Concrete repairs for sidewalks, curbs & gutters

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Fleet Services	17	17
Solid Waste	13	13
Street Maintenance	47	47
Engineering	30	35
Total	107	112



Solid Waste Division: is responsible for solid waste and recycling collections within the City. We serve approximately 21,000 residential customers. In addition, the division oversees environmental programs such as the annual Neighborhood Clean Up campaign, Christmas Tree Recycling Program, and the Yuma Area Household Hazardous Waste.

- Residential collection
- Curbside recycling
- Container maintenance
- Special request/pick ups

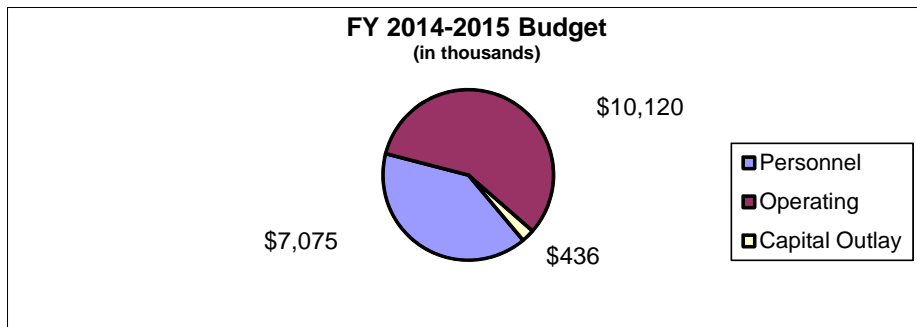
Fleet Services: manages and provides preventive maintenance and automotive repairs to a fleet of approximately 800 vehicles and equipment. To include technical repairs to City wide generators and pumps.

- Public Safety vehicle repairs (Police & Fire)
- Solid Waste collection trucks
- Parks & Recreation vehicles & large mowers
- City wide vehicle maintenance

Engineering: participates in the management of Capital Improvement Program projects and provides coordination with internal and external stakeholders, in order to adhere to City construction standard requirements.

- Project management
- Design services
- Development engineering services
- Construction inspection
- Traffic engineering services
- Survey activities

PUBLIC WORKS				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	5,679,210	6,816,410	5,780,230	7,075,308
Operating	9,829,009	10,786,816	10,222,602	10,120,408
Capital Outlay	681,049	1,010,500	1,220,868	436,000
	16,189,268	18,613,726	17,223,700	17,631,716



PUBLIC WORKS				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	387,191	402,563	344,600	437,063
Highway Users Revenue Fund	6,018,741	6,645,438	6,348,583	5,736,656
City Road Tax	2,232,043	3,278,394	2,787,939	3,757,419
Two Percent Tax Fund	-	12,237	-	82,683
Grant Funds	19,167	288,500	10,500	278,500
Water Fund	-	111,065	59,786	141,964
Wastewater Fund	-	22,750	3,183	71,806
Solid Waste Fund	3,146,929	3,227,516	3,059,375	3,166,967
Equipment Maintenance Fund	3,858,151	3,715,263	3,514,366	3,589,658
Equipment Replacement Fund	527,046	910,000	1,095,368	369,000
	16,189,268	18,613,726	17,223,700	17,631,716

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Solid Waste					
Implement residential curbside recycling program	Y				
Increase participation in curbside recycling with new education program.		Y	Ongoing		
Promote Public Works activities through our City radio segment.	Y				
Fleet Services					
Rehab three solid waste trucks with new collection bodies.	Y				
Rehab two debris bodies on sewer vacuum trucks.	Y				
Implement a City wide equipment pool to increase usage and reduce operating cost.				Y	
Upgrade our fuel dispensary software system to improve data fuel collection.	Y				
Engineering					
Complete the design and landscape of 16 th Street and Interstate 8 interchange	Y				
Complete repavement and waterline improvements of 8th Ave: 32nd-24th St	Y				
Complete repavement and waterline improvements of 24th St: Arizona Ave-Pacific Ave.	Y				
FY15 Goals					
Streets					
Perform streetlight maintenance in-house					
Street signs inventoried and placed into a database (FHWA compliance)					
Conduct the Pavement Condition Index (PCI) for the City's road network					
Solid Waste					
Create a recycling opportunity to multi-unit residents					
Implement a cross training program for route drivers					
Install GPS units in collection trucks					
Fleet Services					
Replace fuel tanks					
Implement passive fueling capabilities (pilot program to limited vehicles)					
Rehab three solid waste trucks with new collection bodies					
Engineering					
Review and update the City's construction standards					
Implement an interactive project tracking program					
Complete the design of 24th Street from Ave B to Ave C					
Implement a plan to address the Road Safety Analysis (RSA) project					

Utilities Department

Our goal, and highest priority, is to ensure the delivery of a reliable drinking water supply of the highest quality, and the most efficient environmentally sound reclamation of Yuma's wastewater.

The Utilities Department is divided into two divisions: Treatment and Systems. The Treatment Division includes water and wastewater treatment, industrial discharge pretreatment, cross-connection control and laboratory services. The Systems Division includes water distribution, wastewater collection, and systems customer services.

Consistent with its goal, the Utilities Department provides excellent customer service through trained and knowledgeable employees who possess a sense of duty to our customers. The Utilities Department has 129 authorized positions, of which more than half possess an Arizona Department of Environmental Quality issued license for the highly specialized work they perform on a daily basis. These employees are highly skilled, motivated and take great pride in their abilities to provide services at a level that consistently exceeds State and Federal requirements.

Functions

The Treatment Division manages the City's drinking water production and wastewater treatment. This division also ensures compliance with EPA's Clean Water Act, Safe Drinking Water Act, and biosolids regulations via Industrial Pretreatment, Cross Connection Control and the Environmental Laboratory.

The Water Treatment Section uses Colorado River water and water from wells to produce the continuous supply of drinking water necessary to meet the needs of Yuma's residents, businesses, and industries. Drinking water treatment occurs at two locations: The Main Street Water Treatment Facility and the Agua Viva Water Treatment Facility.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	8	8
Water	68	69
Wastewater	52	52
Total	128	129

Producing drinking water for the Yuma area since 1891, the Main Street Water Treatment Facility is thought to be one of the first water plants west of the

Mississippi River to filter its water. This facility uses the Colorado River as the source for about half of Yuma's drinking water. Put into operation in 2003, the Department's state of the art Agua Viva facility currently uses a combination of surface water and ground water to provide the other half of Yuma's drinking water.

The Wastewater Treatment Section operates three treatment facilities to reclaim the wastewater produced by Yuma's residents, businesses and industries. In operation since early 1970, the Figueroa Avenue facility is the oldest and the largest of these treatment plants. Operating under very strict Federal and State permits, this facility turns over 87% of Yuma's wastewater into high quality treated effluent which is discharged into the Colorado River. The smallest facility, Jackrabbit Mesa, and the newest facility, Desert Dunes, treat the remaining 13% of Yuma's wastewater.

The Pretreatment Section manages a federally approved program which protects Yuma's wastewater infrastructure and resources. By working with commercial and industrial facilities that discharge

wastewater into the City's collection system, issuing permits and enforcing compliance, this section ensures that the City of Yuma meets environmental regulations set up by the State of Arizona, and the United States Environmental Protection Agency.

The Cross Connection Control Section protects Yuma's drinking water from contamination by ensuring the proper steps are taken to prevent foreign material from entering the drinking water system in homes, businesses and industries. This section investigates water quality complaints and reported cross-connection incidents, and ensures that required backflow prevention devices are properly installed and regularly tested.

The Laboratory Section collects and analyzes a wide variety of samples of river water, well water, our drinking water, and our wastewater. Results of their testing verifies the City's compliance with numerous environmental and health regulations and are reported to a variety of agencies including the United States Environmental Protection Agency and the Arizona Department of Environmental Quality. The Laboratory is the primary point of contact for customer concerns and complaints about drinking water safety and quality.

The Utility System Division monitors the installation, maintenance, and repair of the City-owned water transmission and distribution system, wastewater collection systems, water metering and reading systems. This section houses the water and wastewater systems modeling applications and is also responsible for all utilities Blue Stake requests to ensure they are completed in a timely manner.



Within the Systems Division, the Transmission and Distribution Section is responsible for assuring our customers receive the potable water from our treatment, storage and pumping facilities with a reasonable pressure and the highest quality twenty-four hours a day. The distribution system (water infrastructure) consists of 525 miles of transmission/distribution pipe, with over 14,000 valves, 3,450 fire hydrants and some 29,500 water meters. There are two pressure zones within our system.

The system transmission/distribution water mains (pipes) range from 2 inches to 48 inches in diameter. The pipes are made from various materials such as concrete, ductile iron, PVC or other material. The age of the pipes and valves are from 50+ years old to newly installed.

Because of the age of a majority of our infrastructure, leaks and breaks do occur. Our employees are on call twenty-four hours a day to make repairs and put mains back in service as quickly as possible. This section maintains a valve exercise program, a hydrant flushing program, and a water quality flushing program. This section also installs new water services and water meters.

The Wastewater Collection System Section is responsible for assuring the wastewater collection system is properly maintained and free flowing twenty-four hours a day. The wastewater collection infrastructure consists of 400 miles of sanitary sewer collection lines and force mains with over 5,300 sanitary sewer manholes.

The wastewater collection system lines range from 6 inches to 42 inches in diameter. This section is responsible for cleaning and inspecting (utilizing specialized equipment) the wastewater collection lines and all sanitary sewer manholes. This year they inspected via closed circuit TV (CCTV) over 120 miles and jet cleaned over 170 miles of sanitary sewer mains. In addition, this section also assists the transmission/distribution section with emergency water leaks and is on call for emergency response. Customer complaints of stoppages, odors and vermin are also resolved promptly.

The Customer Service Section is responsible for all aspects of metering, water and sewer system connections and permits, utility billing support, division inventory and warehousing, and an on-site meter shop. This section is comprised of three groups; Field Customer Service, Meter Services and Utility Rates Services.

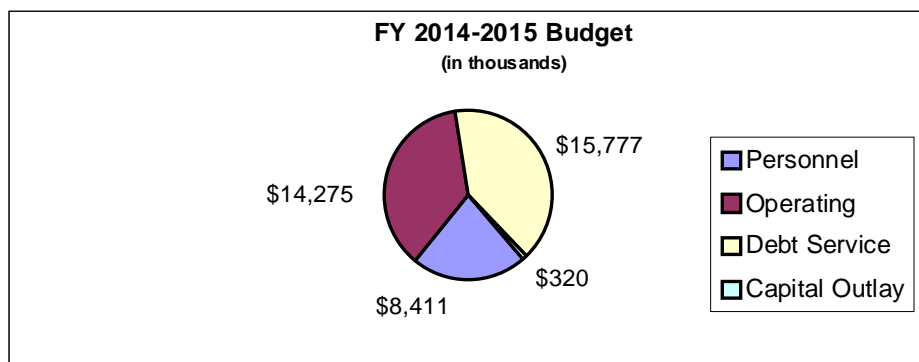
The Field Customer Service group takes care of all water service connects and disconnects (scheduled, emergency, and non-pays), high bill complaints, on-site customer assistance, new customer sign-ups, and thefts of service.

The Meter Services group handles meter readings, all Automated Meter Reading (AMR) applications, manual meter reading, construction roving meter reading, backflow device installations and testing for roving meters, meter repairs, meter tests and utility service history reviews are all duties of the Meter Services group. AMR has reached the 80% mark with 24,500 services retrofitted for automated meter reading. Additionally, the Meter Services and Field Customer Services group also respond on call for customer emergency turn offs, reconnects, and new customer sign ups.

The Utility Rates Services group is your one place for information and cost estimates which will be needed to obtain water meters, sewer connections, utility rates and permits for residential or commercial projects. In two quarters of FY 2014, this section has issued 208 residential and 16 commercial utility connection permits.

The Utilities Administration Section provides professional clerical support for the Public Works and Utilities Departments.

UTILITIES				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	7,639,132	8,188,503	7,913,788	8,411,612
Operating	11,338,577	15,321,594	12,272,032	14,275,075
Capital Outlay	253,525	426,500	407,089	320,500
Debt Service	15,684,929	15,671,059	15,671,029	15,777,445
	34,916,163	39,607,656	36,263,938	38,784,632



UTILITIES				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Grant Funds	-	1,500,000	-	-
Water Fund	20,963,725	22,495,426	21,542,223	19,910,048
Water Restricted Funds	31,202	80,502	59,474	3,245,628
Wastewater Fund	10,801,893	12,381,672	11,510,596	12,598,900
Wastewater Restricted Funds	2,985,065	2,985,056	2,985,056	2,985,056
Equipment Replacement Fund	134,278	165,000	166,589	45,000
	34,916,163	39,607,656	36,263,938	38,784,632

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Revise Utility Regulations Articles I & II		Y	95%		Articles I and II both pending Legal Dept review
Continue improvements of Systems and Treatment Operations.		Y	Ongoing		
Maintain the same high level of quality service the citizens of Yuma and our other customers have come to expect in this time of economic crisis and budget cutting.		Y	Ongoing		Continuous
Meet the demands of growth, identify systems deficiencies, and provide recommendations for sizing and placement of City owned facilities through the integrated water and wastewater master plan.		Y	Ongoing		Continuous
GPS Water and Sewer Systems		Y	5%		
Explore and install alternative energy (solar) at Agua Viva and Desert Dunes Treatment Facilities to reduce electrical costs.		Y			Will be complete summer 2014.
Explore and recommend alternative methods for biosolids disposal.	Y				
Explore and recommend alternative treatment technology at the Figueroa Water Pollution Control Facility.		Y	10%		
Explore alternative technology to utilize methane gas generated at the Figueroa plant to reduce dependence on outside energy sources and reduce permitting requirements.	Y				Study complete; not cost effective at this time.

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Incorporate THMM testing.		Y	Ongoing		
Continue to compile data to support the estimating of water usage and sewer discharge.		Y	Ongoing		
Maintain the Department's public outreach efforts		Y	Ongoing		
Water Distribution					
Continue water and wastewater systems modeling.		Y	50%		2014 Water Model Completed, WW pending
Continue to use the SCADA Historian and Hydraulic Model to manage pumping schedules that would reduce water age and improved the over all water quality.		Y	Ongoing		
Continue implementing the Unidirectional Flushing Program to ensure high water quality throughout the system.		Y	Ongoing		
Use the expertise and daily utility site visits of the Utility Locator to edit and add data to the Water and Sewer atlases to keep them as updated as possible		Y	Ongoing		
Continue to Install auto flushing devices on some of the Distribution System's dead ends.		Y	50%		
Combine the Valve Exercising Program with the Unidirectional Flushing Program.		Y	Ongoing		Lack of additional staffing means slow progress
Customer Service					
Continue to assist customers with obtaining water and sewer connection permits in the most efficient means possible.		Y	Ongoing		
Launch water service monthly billing.	Y				
Wastewater Collection					
Continue efforts to meet the requirements of the Capacity Management, Operations and Maintenance (C-MOM) program.		Y	Ongoing		Continuous
Increase the amount of sewer line footage cleaned as well as CCTV productivity.		Y	Ongoing		Continuous
Water Treatment					
Continue operations and maintenance for effective water treatment.		Y	Ongoing		
Recoat The Interior of Tanks 1 & 3 at the 16th Street Booster Pump Station	N				

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Rebuild the Agua Viva Permeate Pumps.	N				
Assess Filter Media at the Main Street WTP.	N				
Wastewater Treatment					
Continue operations and maintenance for effective wastewater treatment.		Y	Ongoing		
Replace the Figueroa Ave WPCF Headworks Bar Screen mechanical systems.		Y	1%		Will complete FY15.
Renovate the 24th Street Wastewater Liftstation.	N				
Renovate Influent Pump No.4.	N				
Laboratory					
Continue efforts to meet the City of Yuma requirements for reporting and monitoring of the Water and Wastewater Systems.		Y	Ongoing		
Develop and Submit to EPA a Sampling Plan to conform to the Long Term Surface Water Treatment Rule.	N				
Instrumentation and SCADA					
Complete the final programming for the Process Water System at the Desert Dunes WPCF.	Y				
Develop a SOP for the In-Line Monitoring of turbidity meters and chlorine analyzers.	Y				
Pretreatment					
Continue regulatory outreach for Food Service Establishments, Dental Facilities, and Automotive Repair shops.		Y	Ongoing		
Resubmit the Desert Dunes Local Limits to the Arizona Department of Environmental Quality.		Y	90%		
Continue to facilitate the City of Yuma Cross Connection Program.		Y	Ongoing		
FY15 Goals					
Administration					
Complete the current water and wastewater utility rate study.					
Continue to seek and receive grant funds for critical infrastructure projects.					
Complete the field data acquisition of the water system for future GIS asset management program.					

FY15 Goals					
Continue to work hand in hand with the Community Development and Engineering Departments to encourage economic growth.					
Complete update to the City's water conservation program					
Partner with the irrigation districts on local and regional water issues to ensure adequate water supplies are available for the community.					
Start work field data acquisition of the wastewater collection system					
Water Treatment					
Complete CIP Project to recoat the interior of tanks 1 & 3 at the 16th Street Booster Pump Station					
Initiate project to renovate multiple rapid sand filtration units at the Main Street Treatment Facility					
Wastewater Treatment					
Initiate project to renovate the 24 Street Wastewater Liftstation					
Renovate Digester No. 3, including coatings and installing new mixers					
Instrumentation and SCADA					
Complete automation of the 16 Street Water Storage Tanks, including installing an local HMI via PanelView					
Install new variable frequency drives on the Figueroa Ave Influent Pumps					
Reprogram the Agua Viva Raw Water Intake Pumps					
Pretreatment					
Work with the Arizona Department of Environmental Quality to adopt the Desert Dunes Local Limits					
Initiate project to canvas specific geographical areas for commercial wastewater users who may be regulated under Federal Discharge Standards					
Laboratory					
Conduct monitoring for the Long Term 2 Surface Water Treatment Rule					
Water/Wastewater Systems					
Develop an Asset Management Program combining GIS database, atlas, customer account, and observation compilations					

FY15 Goals					
Devise a comprehensive naming scheme for WTR/WW infrastructure assets in a GIS database format					
Obtain data collection hardware to go digital with field data retrieval					
Continue the FEMA National Incident Management System (NIMS) On-Line training program with annual mandatory course requirements					
Develop Job Hazard Analysis chart on every Systems Standard Operating Procedure					
Water Distribution					
Complete the installation of the water sample stations					
Replace PE service lines with PEX piping in Palo Verde Estates					
Continue identifying ARV locations and condition					
Complete replacement/retrofit of meters for second AMR Bur Rec Grant (if selected)					
Continue identifying areas of diminished water quality and resolve through unidirectional or automatic flushing stations					
Continue employee on-the-job development with hands on working applications and trainings					
Customer Service					
Convert to monthly meter reading, monthly billing, and monthly disconnect for non-pays					
Update the coding of water meters to correctly reflect type of usage					
Continue AMR retrofitting to 93% complete					
Begin a second Bur Rec Field Services Grant Program - \$60K (if selected)					
Continue to assist customers with obtaining water and sewer connection permits in the most efficient means possible.					
Assist in the review of the Yuma City Code for necessary updating					
Wastewater Collection					
Continue efforts to meet the requirements of the Capacity Management, Operations and Maintenance (C-MOM) program.					

FY15 Goals					
Increase the amount of sewer line footage cleaned as well as CCTV productivity.	Yellow	Light Blue	Light Blue	Orange	Purple
Continue manhole patio replace to reduce claims against the City	Yellow	Light Blue	Light Blue	Orange	Purple
Complete a 2014 Wastewater Model	Yellow	Light Blue	Light Blue	Orange	Purple
Reduce the amount of Sanitary Sewer Overflow occurrences	Yellow	Light Blue	Light Blue	Orange	Purple



Parks & Recreation Department

The Parks and Recreation Department provides opportunities for learning and life experiences that enhance the physical, social, cultural, and environmental well being of our community. We serve a diverse cross-section of citizens and visitors through the provision of programs, services, and facilities that encourage the development of positive, lasting value systems, and self-esteem.

The Parks and Recreation Department consists of seven areas that serve the public: the Administrative Division, Arts and Culture Division, Desert Hills Golf Courses, Urban Forestry, Parks and Golf Course Maintenance Divisions, Recreation Division, and the Yuma Civic Center.

The Administrative Division oversees the various administrative functions that keep our Department running smoothly. The customer service team offers clerical support to staff and customer service in the form of registration for programs and ramada rentals, functioning as a center of information for Parks and Recreational activities in the community. With the addition of the Parks and Recreation Website, online registration and ticket purchasing capabilities, customers now have information at their fingertips. Registration and ticketing is made easier and more convenient. Administration also oversees the development of new facilities and programs to serve the community through the City's Capital Improvement Program.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	10	10
Parks Maintenance	61	63
Urban Forestry	2	2
Recreation	7	7
Arts and Culture	6	7
Civic Center	9	9
Golf Course Maintenance	6	6
Golf Courses	9	9
Facility Maintenance	10	11
Total	120	124
*Facility Maintenance employees report to City Administration		

The Arts and Culture Division sustains and supports local arts by providing distinct opportunities for community participation and artistic growth. The Yuma Art Center continues its role as a catalyst for artistic growth in our community. We seek to increase involvement in the arts for artists and participants through our diverse cultural programming targeting a broad audience. Support is extended to arts groups and artists by creating a climate conducive for local artistic development through the priority offering of the facility for non-profit arts use at rates far below the national average. Arts advocacy continues to be a high priority for the Parks, Arts, and Recreation Commission and its supporting Public Art Committee. These groups help to gather input on public desires and to be the public face for arts support. In working to continually expand our outreach, we are building community awareness through local media partnerships in both

English and Spanish. Our vision is for all members of our community to live creative lives by being a part of the arts in Yuma.

The Desert Hills Golf Course and Desert Hills Par 3 combined is a 195 acre golf facility, which is the premier golfing facility in southwestern Arizona. Desert Hills Golf Course is a par 72 championship course with a full retail golf shop and a full service restaurant and bar. DHP3 is a Par 3 a great course for beginners and golfers who prefer a shorter course. DHP3 also has a small retail golf shop.

The Urban Forestry Division focuses on maintaining the City's urban forest. There are over 8,000 trees in the City's inventory. The team also provides outreach and education to citizens regarding proper tree

care. The Tree and Landscape Expo, which occurs annually during the winter season provides valuable information to the community regarding Yuma's vegetation and plant/tree selection. Yuma has earned the Tree City, USA designation for several years.

The Parks Maintenance Division oversees the operation and provides daily maintenance of over 600 acres, which consists of: 33 parks, ten athletic complexes, two golf courses, grounds surrounding 19 City buildings, one gymnasium, four outdoor basketball courts, nine tennis courts, one dog park, five sand volleyball courts, and the Graffiti Abatement program. The Downtown Mall Maintenance District consists of: Giss Parkway north to First Street, and Madison Avenue east to Gila. Staff maintains this entire area, including the right-of-way and planters along the streets, parking lots and shade structures within these boundaries. The Division also provides support services to events that happen in the downtown area. The Baseball Complex Division is responsible for all grounds maintenance at the Ray Kroc Baseball Complex and provides support services for the special events held at the facility. The division provides safe, attractive and modern places for public recreation and a cleaner, more beautiful city which enriches the quality of life for residents and visitors alike, and preserves it for future generations.

The Recreation Division consists of eight areas: Recreation General, Senior Adult programming, Adult programming, Youth programming, Outdoor Recreation, Aquatics, Teens, and Adaptive Recreation. A special emphasis is placed on providing special family activities, that all can enjoy. Recreation General oversees the management of the entire division.

Senior Adult programming, held at the North End Community Center and Yuma Readiness and Community Center, serves adults 50 years of age and over, providing activities including arts and crafts, educational classes, fitness, dance, pool shooting, and Senior Games.

Adult programming includes volleyball, basketball, year-round softball leagues, tournaments, instructional programs, fitness, and arts and crafts programs.

Youth programming offers a variety of sports, recreational, and instructional opportunities for youth of all ages, which includes tots and teen activities. In addition to the City-run activities, a strong component of the Parks and Recreation Department is the partnership between Co-Sponsored youth sports organizations and the City.



Outdoor Recreation provides recreational opportunities such as canoeing, kayaking, family camping activities and outdoor education programs for all ages. Aquatics programs include the programming of four municipal pools. Fitness and swim programs are offered, as well as Learn-to-Swim lessons during the summer.

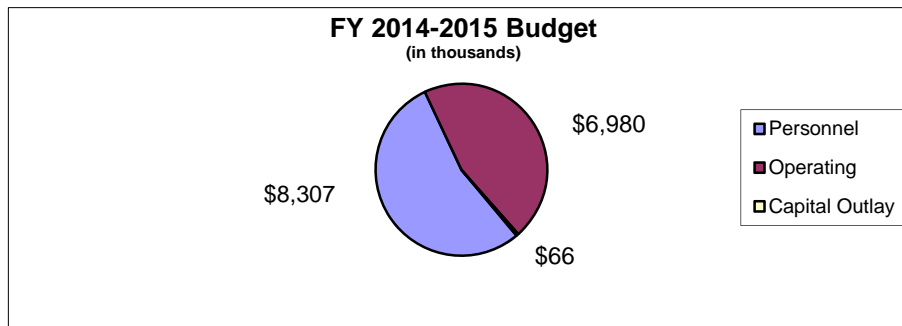
Adaptive Recreation programming for special needs participants is offered year-round and over the past year, an emphasis has been placed on providing additional activities such as Day Camps and music based programs that

participants may register for.

The Yuma Readiness and Community Center, a joint-use facility between the Arizona National Guard and the City of Yuma, is a full service recreational facility, with programs and activities scheduled there and serves as an additional site for the community to get information, register for programs or rent park ramadas. The Yuma Civic Center and Ray Kroc Baseball Complex serves the Yuma region by providing flexible facilities for diverse events. As the only venues capable of hosting the large-scale public and private events where we gather and create community, the complex excels as Yuma's premiere event venue. The facility has facilities have touched the lives of countless citizens and visitors and is as the venues of choice for many of Yuma's most popular events: Arizona Antique Show, the Home and Garden Show, the Desert Lily Quilt Show, Prayer Breakfast, Midnight at the Oasis, American Cancer Society Relay for Life, Rotary Kammann Sausage Fry, and Heart of Yuma, Yuma Territorial Gun Show,

Colorado River Balloon Glow, Ken and Betty Borland Holiday Pageant and Tower Lighting, and Anderson's Americana Indian Art and Jewelry Shows. The Civic Center is also an important venue for cultural and business exchange, internationally as well as locally, by hosting events such as the annual Mexicali Expo, Canadian Snowbird Association, Sons of Norway Scandinavian Festival, and Earthbound Farm Orientation. Hui' O' Hawai'i Luau. The Civic Center division provides event coordination, expertise, support, implementation, equipment, refreshments, and facility maintenance for the large variety of events that occur at the Civic Center and Baseball Complex each year.

PARKS AND RECREATION				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	7,375,779	7,703,359	7,934,330	8,307,946
Operating	6,171,666	7,570,808	6,961,599	6,980,337
Capital Outlay	546,015	443,000	381,500	66,000
	14,093,460	15,717,167	15,277,429	15,354,283



PARKS AND RECREATION				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	7,611,457	7,836,862	7,591,422	8,195,960
Two Percent Tax Fund	3,371,941	3,967,506	3,737,315	3,892,877
Mall Maintenance Fund	218,488	212,810	206,502	211,791
Grant Funds	70,906	267,700	45,697	56,337
Desert Hills Golf Course Fund	2,291,157	3,078,789	3,410,493	2,931,318
Equipment Replacement Fund	529,511	353,500	286,000	66,000
	14,093,460	15,717,167	15,277,429	15,354,283

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Due to the huge success of the "Screaming Deal" promotional campaign, continue to offer special rates for programs in each area of recreation, that encourages customers to register early and increase participation.	Y				
Plan, develop and implement the following recreation special events geared towards families and youth:					
Woof Splash Expo – A day for dogs and their owners	Y				
Cardboard Boat Float	Y				
Youth Sports & Swim Day	Y				
NBA Triple Dish & Swish Day				Y	Similar program and competition is offered by an outside organization
Archery Competition	Y				
Family Overnight Campout at Desert Sun Stadium	Y				
Acquire a chip timing system, either rented or purchased that will vastly improve the quality of the runs, and allow for increased participation, lower staff costs, accuracy of running times for each participant, and improve the award presentation at the end of each 5K/10K Fun Run and Walk Series.	Y				
Continue to solicit sponsorships for local businesses and grants to help offset the costs of recreation programs, equipment, and to help keep programs fees affordable to our participants.	Y				
Plan, develop and schedule the following recreation programs;					
Advanced Archery classes		N	75%		Working with Arizona Game & Fish Department to host and advanced Archery Instructor Course
Drop-in kayak/canoe Rental Day - Once a month, interested participants can check-out a kayak or canoe for a couple hours and experience the sport, without having to schedule a trip in advance				Y	Funding and staff not available

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Yuma Civic Center					
Successfully program and complete facility improvements through Maintenance Division to enhance facility appearance. To include: flooring, lighting, and amenities.	Y				Hosted 40th Anniversary Celebration to showcase flooring & lighting improvements in Yuma Room
Produce large scale annual events for community involvement and enjoyment: Back to School Rodeo, Wedding and Quinceanera Expo, and Taco Festival.	Y				Strive to provide excellent customer service for every event hosted at our facility sites.
Provide quality customer service for facility/community rentals to include: supportive event expertise, quality catering, timely paperwork, efficient follow up, and genuine gratitude.		Y	90%		Collaborating with Yuma High School Student Council and local DJ's to host three teen dances in 2014.
Collaborate with other entities and within City, to market and build awareness of the facility programming and rental opportunities.	Y				Hosting three Swap Meets in Summer 2014
Explore additional ways to serve a need not being met in the community. For example, travelogue series, swap meets, workshops, or dances.	Y				Hosting three Swap Meets in Summer 2014
Arts and Culture Division					
Provide effective, friendly, and committed customer service to all participant visits to our facility.	Y				Superior customer service is always the highest priority within the Art Center team.
Develop and implement our "Think Outside the Box" collaborative project with Traffic Division, ie: traffic signal boxes throughout the City artistically enhanced by a diverse group of volunteer artists		N	30%	Y	The team will re-evaluate the program as to effectiveness and reach. Cost savings are always applicable.
Broaden and deepen our participation with Historic North End organizations, and businesses. through our far-reaching programming such as ARTbeat, North End Art Walk, and Children's Festival of the Arts.	Y				Completed another highly effective and well attended event in Historic Downtown Yuma promoting the arts and local downtown businesses.

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Seek opportunity with local performing arts groups to add shows, events, or performances to our out-of-season performance schedule in the Historic Yuma Theatre.	Y				Added additional performance events this past year outside of our normal performance series.
Collaborate with our Heritage Festivals team to bring back to Historic North End additional Hispanic festival for Downtown to replace lost cultural events, ie: "Day of the Dead".		Y	50%		The Art Center now works with the Yuma Mexican Consulate on a Dia de los Muertos event in the fall.
Golf Courses					
Successfully hire and integrate personnel into Golf Course operations.	Y				
Greater utilization of Course Trends to effectively market course.	Y				
Make Golf Course improvements: new fairway bunkers, new bunker sand, lighting for practice putting green, new bag drop, designated teaching center, and trim up golf cart paths.		Y	40%		Complete as funding becomes available.
Make facility maintenance improvements: replace roof on irrigation building, trim oleanders around maintenance yard, install shade in maintenance yard, replace worn out course fencing.		Y	50%		Complete as funding becomes available.
Complete some key projects for Food and Beverage Operation: increase outside lighting for patio events, install new bar pouring/monitoring system to prevent loss, and purchase audio visual equipment to better serve banquets and business meetings.	Y				
Parks					
Upgrade signage in Neighborhood Parks.		Y	20%		Funding
Continue to evaluate irrigation and make upgrades where viable.	Y				Funding
Make additions to the City tree inventory in Kiwanis, Ponderosa, Parkway Place, and other locations as viable.		Y	50%		Funding
Evaluate athletic field scoreboards and replace as needed.		Y	50%		Funding
Create Park system inventory, schedules for repairs/replacements, and follow schedule.		Y	30%		Funding

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Evaluate park fencing for additions/repairs.	Y				Funding
Facilitate the build out of Riverside Park.	N				Funding
FY15 Goals					
Administration					
Review and update parks and facilities reservation policies.					
Begin to evaluate the current Parks and Recreation Element of the General Plan					
Complete the Master Plan Design for the Pacific Avenue Athletic Complex					
Research the availability and apply for grants for future park development and programming funding alternatives					
Develop a volunteer recruitment and recognition program to increase volunteer corps, to help reduce staffing costs for all parks and recreation programs and activities					
Successful migration from Safari registration program to Active.Net On-line Registration program					
Recreation					
Host 2015 Amateur Softball Association 16" Men's National Tournament					
Plan and execute the 10th Annual Woodcarving Expo					
Continue to offer Imagination Playground in the Box to all elementary schools, expanding to afterschool programs					
Offer Parks Socials to eight Neighborhood Parks in FY 2014-2015					
Plan and schedule the 2nd Annual Super Heroes Party					
Work with volunteers and schedule Bicycle Safety Classes in FY 2014-2015					
Offer Archery classes to elementary schools					
Yuma Civic Center					
Improve facility appearance by replacing acoustical ceiling tiles through Facilities Maintenance Division					
Improve facility appearance by remodeling concession stand through Facilities Maintenance Division					

FY15 Goals					
Partner with Desert Hills to provide meals for our rental customers					
Partner with Desert Hills to increase facility rentals by marketing weddings at pond					
Plan and schedule teen dances, partnering with the Yuma Union High School District					
Arts and Culture					
Develop and expand audiences for our performing artists series in the Historic Yuma Theatre.					
Seek out and develop further public art opportunities with local artists, groups, or schools.					
Implement increased utilization of upgraded electrical system in the Historic Yuma Theatre to support broader range of performance opportunities.					
Continue to seek out additional programmatic grant opportunities.					
Seek out and develop further arts programming with local non-profit arts groups and local artists.					
Golf Courses					
Landscape around DHP3 Clubhouse and entry way.					
Level tee boxes #3, #4 and #8 and re-sod.					
New carpet in DHGC Golf Shop					
Upgrade Club Rental Sets					
Parks					
Renovate the Desert Sun Stadium ticket box office exterior.					
Partner with Arizona Game & Fish Department on the installation of a fish cleaning station at the West Wetlands Park					
Turf two north fields at the Yuma Valley Area Park as funding becomes available.					
Complete Desert Sun Stadium Phase III wrought iron fencework project.					

Police Department

The mission of the Yuma Police Department is to enhance the quality of life in the City of Yuma by providing all people with responsive and professional police service with compassion and concern. To accomplish its mission, the Yuma Police Department will work in collaboration with the citizens of Yuma and within the framework of the United States Constitution to enforce the laws, preserve the peace, reduce fear, and provide for a safe environment.

The Police Department's Administration oversees the Field Services Division, Support Services Division, and Investigations Division. The Professional Standards and Accountability Unit reports directly to the Chief of Police.

Administration is responsible for the overall management of the department. The Chief of Police, along with a Deputy Chief of Police and three Captains, provides the vision and leadership to achieve the goals and objectives of the Police Department. In addition, the Public Safety Communications Center reports directly to the Deputy Chief of Police.

The Patrol Division is the largest and most visible division in the agency. Uniformed patrol personnel are responsible for the protection of life and property, response to 9-1-1 and other calls for service, and preliminary investigation of crimes. Civilian patrol support officers and Animal Control officers are included in this division

The Patrol Division also consists of specialized units including a Traffic Unit which is staffed with traffic enforcement units and civilian accident investigators, a School Services Unit, K-9 Officers and a Combined Special Operations Group.

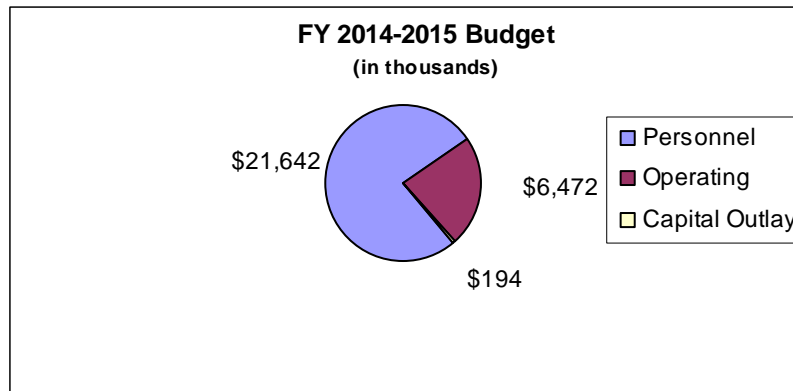
AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	8	8
Animal Control	6	6
Patrol	140	144
Investigations	46	46
Support Services	59	61
Facility Maintenance	5	7
Total	264	272



The Support Services Division is comprised of Hiring and Recruitment Unit, Training Unit, Quality Assurance Unit and Records Unit which is responsible for receiving, entering, archiving, and retrieving police reports as well as collecting data for statistical purposes.

The Investigations Division is responsible for in-depth follow up investigations as well as preparing cases for court. The Investigations Division consists of a Crimes Against Persons Unit, Sex Crimes Unit, Property Crimes Unit, Narcotics Unit, Evidence Unit, an I.D. Crime Lab Unit, as well as Crime Analysis.

POLICE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	19,814,568	20,841,071	21,468,816	21,642,068
Operating	3,578,166	3,828,207	3,867,510	6,472,495
Capital Outlay	768,264	510,000	439,570	194,350
	24,160,998	25,179,278	25,775,896	28,308,913



POLICE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	22,014,454	23,175,865	23,476,740	24,570,949
Public Safety Tax Fund	844,619	1,094,140	972,740	468,463
Grant Funds	1,292,374	909,273	1,326,416	3,269,501
Equipment Replacement Fund	9,551	-	-	-
	24,160,998	25,179,278	25,775,896	28,308,913

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Conduct two Citizen's Police Academies, one of which will be a Hispanic Citizen's Police Academy.	Y				
Continue timely and professional response to calls for service.	Y				
Continue active recruitment to fill authorized vacancies.	Y				
Continue to rewrite and revise outdated policies.	Y				
Continue public outreach to educate the community on personal safety and security matters.	Y				
Continue to work with Yuma Regional Communications System in expanding the radio system into a truly regional system.	Y				
Continue to push New World software out to the courts, City Prosecutor's office and County Attorney's office, in order to achieve a completely electronic work flow.				Y	Alternate electronic methods developed
Obtain further funding through Stonegarden, Department of Justice Community Oriented Policing Services Hiring Grant Program, and other grant opportunities to further enhance public safety efforts in the Yuma area.	Y				
Continue with Project Drive Safe enforcement utilizing intelligence-based data to place greater emphasis on traffic safety.	Y				
Develop community partnerships to increase traffic safety education and awareness through new technology and public presentations to enhance driver, pedestrian, and bicycle safety in the City of Yuma.	Y				
Utilize technology to develop "intelligence driven deployment of police resources."	Y				
Implement additional computer forensics capabilities.	Y				
Continue the strong emphasis on Community Oriented Policing and Problem Oriented Policing in Department philosophy.	Y				

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Develop a Tactical Emergency Response Team/Dispatch program.		Y	20%		
Increase animal licensing compliance in the City of Yuma.		Y	50%		
Complete and implement the Yuma Police Department Strategic Master Plan 2014 - 2019.		Y	70%		
Implement a false alarm reduction program using the critical components of education and training.		Y	25%		
FY15 Goals					
Administration					
Assist in development and implementation of community-wide methamphetamine and marijuana awareness and reduction program					
Implement a Communications Center Quality Assurance Program					
Conduct two Citizen's Police Academies, one of which will be a Hispanic Citizen's Police Academy					
Implement false alarm reduction program					
Patrol					
Replace approximately 60 vehicle mounted Mobile Data Computers using grant monies					
Continue implementation of new handheld radios					
Identify and update city ordinances regarding traffic, false alarms and animal control					
Full implementation of the Neighborhood School Resource Officer Program					
Work with stakeholders to establish a Mental Health Special Needs bracelet to assist first responders					
Replace Special Enforcement team ballistic helmets and vests					
Replace Stonegarden Vehicles using Operation Stonegarden grant monies					
Support Services					
Convert to electronic Police Department record retention					
Increase training offered to department personnel and increase attendance at available training					
Develop and implement department-wide Quality assurance Program					

FY15 Goals					
Selection process standardization to include training offered/required for special assignments and promotions					
Investigations					
Expand and improve abilities to collect and analyze digital forensic evidence					
Implement interdisciplinary case staffing and review of crimes against children in cooperation with community partners and stakeholders.					
Expand our abilities to investigate gun crimes through the implementation and use of forensic ballistic systems					
Reduce property crimes using aggressive prosecution of repeat offenders and continued education of the community and stakeholders.					
Develop a partnership with the Arizona Automobile Theft Authority (AATA) Task Force and Department of Public Safety					



Fire

The Fire Department exists to instill a sense of safety, security, and pride in those we serve through professional emergency intervention, education and prevention services.

The Yuma Fire Department is comprised of four Divisions that work in unison to fulfill the Department's mission. The Administration Division is responsible for meeting funding needs of the Department within budgetary guidelines and facilitating changes in personnel status and payroll. In addition, this Division compiles and analyzes statistics from its operating divisions that include productivity, response times, and other quality measurement factors. Heavy involvement in short and long term planning is needed to achieve the highest level of effectiveness and efficiency in order to meet the goals of the Council and needs of the citizens. A major objective of Administration is to facilitate partnerships with other agencies that share similar interests or goals in specific areas. Together, reduction of costs is realized by each entity while still achieving the goals. The Fire Department's Public Information, Public Education, and Emergency Management functions are also coordinated through this Division.

AUTHORIZED PERSONNEL	FY 13/14	FY 14/15
Administration	7	7
Professional Services	3	3
Operations	112	112
Community Risk Reduction	3	3
Total	125	125

The Community Risk Reduction Division increases public safety through education, engineering and enforcement. This is achieved through several activities. One of these activities is participation in public outreach programs including Yuma Ammonia Awareness Safety Day, the Juvenile Fire Setters Program, a partnership with WACOG to install residential Knox boxes for special needs citizens, and installation of smoke alarms in homes. A

Property Management Program focuses on the inspection of high life-hazard occupancies such as schools, adult and child care facilities, assembly buildings and industrial plants. As a result of these on-site inspections, Department staff is able to instill positive relationships with building owners, managers and their staff which establishes communication and allows development of training for such things as emergency planning, fire extinguisher use and fire evacuation plans. Another aspect of the Division's responsibilities is their liaison with the victims of a fire; they are available to provide assistance which may include putting the victims in touch with organizations which can provide temporary housing and meals and/or assist with securing their property.

The Operations Division delivers services when activated by the emergency 9-1-1 system. It provides for ambulance service and emergency response to "all risks" in the community including those associated with fire, Emergency Medical Services (EMS), technical rescue, hazardous materials, and disaster response. Utilizing a three platoon system, this team provides for the needed staffing to complete its mission 24-hours a day, 365 days a year. The platoons are led by an assigned shift commander who has collateral duties in providing oversight for technical rescue, hazardous materials or facility maintenance and other development while providing the crew with the leadership of a Chief Officer. In addition to these emergency activities, the Operations Division is also very active and visible in the community. Some of the more noteworthy appearances are Midnight at the Oasis, Yuma County Fair Week, Silver Spur Rodeo, Colorado River Crossing Balloon Festival, parades, visits to most of the local schools and a host of other community events. Fleet Services is also a key component of the Division. The Fleet Manager works in coordination with the Public Works Fleet Management staff to ensure operational readiness of all fire



apparatus. The Fleet Manager and one Public Works staff member are certified as Emergency Vehicle Technicians and ensure all maintenance work and required testing is completed in accordance with the most up-to-date regulations.

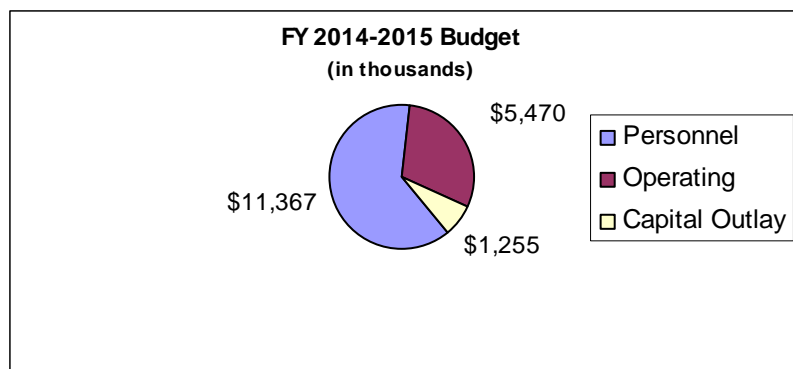
The Professional Services Division is responsible for Department training, internal affairs, safety, succession planning, agency accreditation, and management of the Public Safety Training Facility. Training is provided in the areas of fire suppression, operational tactics and emergency medical certification. Continuing education for basic emergency medical technicians and Paramedics is also provided. Training is coordinated by the Professional Services Division for special operation teams to meet annual training requirements. Internal Affairs reviews the accidents, injuries, personnel actions and customer complaints. Succession planning activities include recruitment and testing of entry level and internal promotional candidates. In addition, the Division forecasts and plans for the long- and short-term personnel needs of the Department. A key responsibility of the Division is the Department's successful re-certification as an Accredited Agency through the Commission on Fire Accreditation International (CFAI).

The Yuma Fire Department has consistently strived to facilitate partnerships with other agencies, both internal and external to the organization. These agencies share similar interests or goals in specific areas. Some of these include:

As in past years, the Yuma Fire Department provided mutual aid to the communities of Somerton, San Luis, Wellton, and Winterhaven. We have also provided mutual aid to neighboring agencies of the United States Border Patrol and the Marine Corps Air Station Yuma. In addition to assisting local entities, we participate in the California and Arizona Mutual Aid strike teams.

The Yuma Fire Department is involved at the National and State level. We have been invited to participate with the International Association of Fire Chiefs Professional Development Committee, the International Fire Service Training Association Validation Committee for the Chief Officer Manual, the Arizona State Fire Marshal's Office, the Arizona Fire Chiefs Mutual Aid Coordinating Committee, and the National Fire Service Data Summit. Department personnel hold offices on the boards of the Yuma County Fire Officers Association, the Arizona Emergency Medical Services Council, the Arizona Fire Chief Association, the United Way, and the Western Arizona Council of Governments Elder Abuse Coalition.

FIRE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
Personal Services	12,288,089	11,509,700	11,883,716	11,367,719
Operating	2,582,505	3,197,046	2,581,497	5,470,906
Capital Outlay	638,922	14,764	41,680	1,255,000
	15,509,516	14,721,510	14,506,893	18,093,625



FIRE				
	<u>12/13 Actual</u>	<u>13/14 Adjusted Budget</u>	<u>13/14 Estimate</u>	<u>14/15 Budget</u>
General Fund	14,172,296	13,561,431	13,907,279	13,754,383
Public Safety Tax Fund	967,788	560,079	548,039	685,153
Grant Funds	369,432	600,000	51,575	2,399,089
Equipment Replacement Fund	-	-	-	1,255,000
	15,509,516	14,721,510	14,506,893	18,093,625

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Administration					
Assess the option of in-house ambulance service billing versus third party billing	Y				
Request ADHS to allow the City to implement compassionate billing practices (forgive patients their insurance co-pays). This will further reduce ambulance transportation costs to the citizens	Y				
Begin formulating a community risk profile based on real and perceived threats		Y	75%		
Initiate the process of development of a compliance program for fire protection contractors		Y	90%		
Expand the Type III Incident Management Team by allowing for additional personnel to be trained		Y	80%		
Purchase and accept delivery of a new Ladder Truck		Y	80%		
Commence equipment replacement program, including NFPA compliant self-contained breathing apparatus		Y	85%		
Modernize Mobile Data Computer System for all fire apparatus		Y	85%		
Successfully attain reaccreditation through the Commission on Fire Accreditation International	Y				
Continue the review of the new Fire Code for City Council adoption	Y				

FY14 Goals	Complete (Y or N)	In Progress (Y or N)	% complete	Remove (Y or N)	Notes
Continue succession planning for Chief Officers through participation in the Arizona State University Fire Service Institute, Peoria's Regional Battalion Chief Academy, and the National Fire Academy		Y	40%		
Be recognized as an Accredited Agency in Chicago, IL in August 2013				Y	
FY15 Goals					
Administration					
Assess and evaluate financial picture as it relates to ambulance services and modify where needed.					
Training					
Complete new-hire academy in conjunction with Arizona Western College along with all hire functions.					
Prepare and deliver Captain's Assessment center to present eligibility list for promotion.					
Prepare and submit annual compliance report to CFAI for un-interrupted accredited agency status.					
Suppression					
Complete transition from third-party to in house billing					
Transition departmental Emergency Medical Services re-certifications to AZ Dept. of Health Services new on-line program					
Re-assess our Standards of Cover document that provides direction for deployment of fire, EMS, Special Operations, and other responses.					
Prevention					
Evaluation of services provided by this division and assess best practices elsewhere to modify services delivered as needed.					
Special Operations					
Provide and deliver recurring specialized training for both technical rescue technicians and hazardous material technician personnel					



City of YUMA

Capital Spending & Debt Management

CAPITAL SPENDING AND DEBT MANAGEMENT

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Capital Improvement Program

The City of Yuma Capital Improvement Program (CIP) is a five-year schedule of public physical improvements to the City's infrastructure. The CIP sets forth proposed expenditures for systematically constructing, maintaining, upgrading, expanding, and replacing the community's physical plant, as required by the City Charter.

This section describes the CIP process and provides limited detail of projects included within the capital improvements area of this adopted budget. The end result of the capital program is a separately published document, which includes detailed mapping, revenue source and the complete five-year program. The reader should refer to that document to attain more descriptive detail than is included herein.

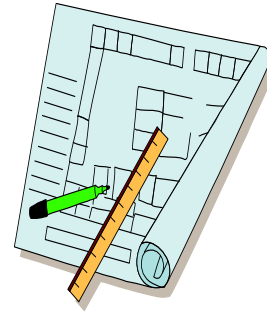
THE PROCESS

Projects are typically major expenditures. They can be either infrequent projects, such as the Municipal Government Complex construction project or systematic improvements, such as street surface replacement. Regular street maintenance of city facilities is not considered a Capital Improvement. Therefore, a project such as street slurry seals, which seals minor surface cracks, would not be found in this document and is funded, scheduled and completed within the Public Works Department's Operations and Maintenance (O&M) budget.

Because the CIP identifies what City facilities will be improved it is more than a schedule of expenditures. It is a statement of budgetary policy and a planning document. Implementation of the CIP is a tool to accomplish the adopted goals and policies of the City Council.

Projects are developed through the course of the fiscal year. The process involves council, citizens, or staff proposing needed projects. Staff then coordinates the project with any related projects, reviews for compatibility with the City's goals, identifies a funding source, and develops a project schedule. Projects are reviewed by the responsible department and placed within the department's ten-year schedule.

During the annual review of the five-year CIP, completed projects are removed, new projects are proposed, and scheduled projects move forward in the schedule or out to later years. The timing of a project is dependent on the current condition of the facility and funding availability.



As the five-year CIP is fine-tuned, it is under the oversight of the CIP Review Committee, which is composed of senior staff and the City Administrator. At this time, the specific dollar amounts available for each funding source are known or reliable projections can be made and projects may be added or dropped based on the amount of funds available in the next five years. After review by staff, the next step is referral to the Planning and Zoning Commission for comments and recommendations.

The Planning and Zoning Commission's role is to review the CIP for consistency with the goals and policies of the General Plan. A Public Hearing is held at a commission meeting, which results in a formal recommendation to the City Council. The Capital Budget, which is the first year of the CIP and the five-year CIP are then brought before the City Council. The City Council will hold a public hearing on the draft CIP at a regular Council meeting. Adoption then occurs at a subsequent Council meeting.

CIP BUDGET

The first year of the five-year CIP program is called the capital budget. An extensive project, such as the installation of a major waterline, will typically be a multi-year project. The first year of the project is the design stage and the second year will involve the actual construction. The

capital budget is integrated with the operating budget of the City and adopted in one motion.

The projects within the first year of the CIP are prioritized. Prioritization is developed within each section and is established by the responsible departments. The prioritization is based on the need for the project and the available resources needed to complete the project.

The availability of funds is the key factor as to whether a project will be initiated and completed. There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. The same funding restrictions discussed in the Funds section hold true here. Projects can be funded by city, state or federal monies and outside agencies and individuals. City funding sources typically are sales and property taxes, service and utility fees, the Road tax and the Highway Users Revenue fund (a state gasoline tax with specific amounts allotted to municipalities based on population).

IMPACT ON OPERATING BUDGET

Because much of the funding for capital projects comes from the general and special revenues, the operating budget must have a clear connection to the CIP process. Those same revenues drive the daily services provided by the city. Accordingly, its operating budget often comes first when priorities for projects are set,

should tax or other revenues not be sufficient to maintain current operations and to build infrastructure. This is especially important when the project will create new or expanded facilities. For example, if a new park is planned, then the Parks and Recreation Department must include supplemental information in its budget to maintain the new park. This would include not only employees or contractors to maintain the park, but equipment and supplies for the park's upkeep.

Items in the 2015 capital budget have minimal impact on the operating budget since many capital items are replacement items already affecting operations cost. The few projects that will incur operating cost will be absorbed into the appropriate department budget.

Following this discussion are three tables related to capital projects. The first table lists the various funding source descriptions the Capital Improvement Program uses. The Fund name is the abbreviation used in the program. The second table provides a summary by funding source of capital projects while the third table lists the actual projects included in the capital portion of the adopted budget. The list is grouped by funding source and shows the project number, a brief descriptive title and the amount included in this year's adopted budget. The project number is useful in finding the detailed project information in the separately published five-year capital improvement program.

FUND	DESCRIPTION
BOND	This fund can be either the voter approved bond issue for specific projects or City dollars, which are developed through a Bond financing mechanism.
CDBG	Community Development Block Grants: Non-City dollars, federal funds for redevelopment projects.
CIT	Community Investment Trust Funds: General Fund dollars, which may be used at Council's direction.
DD	Developer Deposits: Deposits paid by developers in place of completing construction on specific projects.
DEV	Development Fees
DH	Desert Hills Enterprise Fund: Collected from golf fees.
GEN	General Fund: Revenues from fees paid, sales tax, property tax, fines, etc.
GRNT	Grant: Non-City dollars, which can be federal or state grants.
HERI	Heritage Area Grant Funding: Funds allocated to the City of Yuma for specific improvements to the city's riverfront and downtown area.
HURF	Highway Users Fund: Highway Users Gasoline Tax monies the City receives based on population. Funds are used for street improvements or street related projects.
IMP	Improvement District:
LTAF	Local Transportation Assistance Fund: Lottery dollars the City receives based on population. Funds are used for street improvements or street related projects.
OTHR	Non-City dollars such as ADOT, APS funds or other agency funds.
PBSF	Public Safety Tax Fund: two-tenths percent sales tax collected for the acquisition, construction or improvements to public safety facilities.
PRO	Pro-rata: financing that has been collected and is available for development of projects. Impact: money collected from Citywide Impact Fees.
ROAD	City road tax: five-tenths percent sales tax used for specific road projects.
SANI	Sanitation funds: General Fund dollars, which are reserved for sanitation projects.
SCF	Sewer Capacity Fund: City dollars, collected from fees paid at time of sewer connection.
STP	Surface Transportation Program: Non-City dollars, federal highway funds for roads and bridges.
SUF	Sewer Utility Fund: City dollars, collected from fees paid for specific sewer utility items, such as a meter.
SYSD	System Development Charges: A separate fee paid at the time of issuance of a water permit. The fee is based on the acreage of the property.
SSIC	Sanitary Sewer Interceptor Charge: City dollars, collected from fees paid at time of issuance of a sewer permit.
TWO%	2% Tax financing: A special excise tax on hotel, motel, restaurant and bar sales, which finances the Yuma Civic and Convention Center facility, the Baseball Complex, the Arroyo Dunes and Desert Hills Golf Courses, the Yuma Crossing Park and surrounding area and convention/tourism related activities.
WCF	Water Capacity Fund: City dollars, collected from fees paid at time of water connection.
WUF	Water Utility Fund: City dollars, collected from fees paid for specific utility items, such as a meter.
YRCS	Yuma Regional Communication System Fund: City and local agency dollars for support of regional communication system.

**Capital Improvement Project Summary
2014-2015 Capital Budget**

<u>FUND</u>	<u>2014-2015</u>
Grants Fund	1,402,400
Two Percent Tax Fund	1,949,500
City Road Tax Fund	4,022,000
Water Fund	695,000
Wastewater Fund	2,721,500
Restricted Funds	
Bond General	2,775,000
Bond Road	3,007,000
Bond Water	4,223,100
Bond Wastewater	1,247,500
ProRata	2,230,000
Development Fees	3,709,200
Other	<u>8,320,000</u>
TOTAL	<u><u>36,302,200</u></u>

**Capital Improvement Projects
2014-2015 Capital Budget**

FUNDING SOURCE	PROJECT TITLE	2014-2015
BOND-GENERAL		
General Fund	Financial Administration Software	50,000
	Fleet Service Maintenance Shop	1,500,000
	Software System Purchase	25,000
Public Safety Tax	Police Station Cooling Towers and Chillers	1,200,000
		2,775,000
BOND-ROAD		
	16th Street and 4th Avenue Intersection Improvements	2,271,000
	Avenue 3E and 16th Street Improvements	265,000
	South Frontage Road - Avenue 91/2E to Avenue 10E	395,000
	Villa Hermosa No. 2 Storm Drain	76,000
		3,007,000
BOND-WATEWATER		
	16th Street and 4th Avenue Intersection Improvements	120,000
	Figueroa WPCF Barscreen Replacement	1,030,000
	Madison Avenue - 2nd to 3rd Street Waterline	97,500
		1,247,500
BOND-WATER		
	16th Street and 4th Avenue Intersection Improvements	1,303,000
	21st Street Waterline Extension	180,000
	Agua Viva Urban Lake	530,000
	Agua Viva WTP Solar Power	13,000
	Madison Avenue - 2nd to 3rd Street Waterline	65,000
	Main Street WTP Roof Upgrade	37,900
	Pecan Grove Neighborhood Waterline Replacement	638,000
	Water Main Replacement Annual Project	1,206,200
	Waterline Replacement/Improvements	250,000
		4,223,100
CITY ROAD TAX		
	56th Street Pavement Overlay	100,000
	Airport Loop Road Improvement	116,000
	Avenue 10E Improvements	94,500
	Catalina Drive - 32nd Street to 4th Avenue Paving	405,000
	Catalina Drive - 8th Avenue to 4th Avenue Paving	355,000
	Citywide Safety Study	100,000
	Downtown Sewer Line Replacement	90,000
	Madison Avenue - 2nd to 3rd Street Waterline	157,500
	Pacific Avenue -24th Street to 32nd Street	900,000
	Palo Verde St - Catalina Dr to Arizona Ave Paving	409,000
	Smucker Regional Storm Drain Basin	1,000,000
	4th Avenue and Big Curve Turn Lane	145,500
	East Main Canal MSP - 32nd Street Underpass	35,000
	West Main Canal Multi-use Path	114,500
		4,022,000

**Capital Improvement Projects
2014-2015 Capital Budget**

FUNDING SOURCE	PROJECT TITLE	2014-2015
DEVELOPMENT FEE	Pacific Avenue Athletic Complex	1,760,000
	Fleet Service Maintenance Shop	359,000
	Fleet Service Maintenance Shop	141,000
	16th Street and 4th Avenue Intersection Improvements	1,000,000
	Avenue 10E Improvements	40,500
	32nd Street and Avenue 7E Turn Lane	173,000
	32nd Street and Avenue 8E Turn Lane	203,000
	4th Avenue and Big Curve Turn Lane	32,700
		<u>3,709,200</u>
GRANT	Fourth Avenue Gateway	644,000
	Downtown Revitalization	75,000
	West Main Canal Multi-use Path	683,400
		<u>1,402,400</u>
OTHER	Yuma Multimodal Center	8,320,000
PRORATA	24th Street - Avenue B to Avenue C Improvements	2,230,000
TWO PERCENT TAX	Agua Viva Urban Lake	297,000
	Fourth Avenue Gateway	37,500
	Pacific Avenue Athletic Complex	740,000
	Redevelopment Proposed Grants	35,000
	West Wetlands Lower Bench Completion	50,000
	Yuma Valley Area Park	60,000
	Downtown Revitalization	50,000
	Yuma Multimodal Center	680,000
		<u>1,949,500</u>
WASTEWATER UTILITY FUND	10th Avenue and Avenue A Alley Sanitary Sewer	325,000
	4th Street and Avenue A Sewer Line Replacement	55,000
	5th Street Sanitary Sewer Replacement	300,000
	Downtown Sewer Line Replacement	145,000
	Figueroa WPCF Bar Screen Replacement	310,000
	Figueroa WPCF Bio-solids Dewatering Process	400,000
	Figueroa WPCF On-Site Flow Monitoring Upgrade	275,000
	Interceptor Sewer Flow Monitoring Upgrade	100,000
	Wastewater Collection System Lift Station Upgrade	300,000
	Desert Dunes WRF Solar Power Project	11,500
	Figueroa WPCF Capacity Study	300,000
	Manhole Rehabilitation/Reconstruction	100,000
	Sewer Line Replacements/Improvements	100,000
		<u>2,721,500</u>
WATER UTILITY FUND	Avenue 10E Improvements	70,000
	New Water Services	25,000
	16th Street Tanks and Pump Station Improvements	600,000
		<u>695,000</u>
	FY15 Total CIP	<u><u>36,302,200</u></u>

Debt Management

The last section described how the city provided for its infrastructure needs. It was noted that operating revenues were the primary source for CIP projects. This 'pay-as-you-go' financing plan works well for smaller projects that can be paid out of current revenues. It doesn't work when project cost is greater than the annual collections from that source of revenue.

When more significant projects are planned which are beyond current revenues ability to spend, the City will seek financing solutions that provide the necessary resources immediately. Although a variety of forms of financing are available, the City usually turns to long-term bonds as a source of its financing.

LONG-TERM BONDS

Much like bank financing, the City sells bonds on the open market to secure enough proceeds to pay for a project. With a ready source of cash, the City can complete a large project without the cash-flow concerns of using 'pay-as-you-go'. Again, like bank financing, the bonds must be repaid over time, at market driven interest rates. These payback terms are spread based on the flow assumptions of the underlying revenue and can range from five to twenty years or more.

There are several reasons why bond financing is the most attractive source of capital. Because of their lower risk, with particular revenue types pledged to bond repayment, interest rates are lower. Municipal bonds are attractive to investors also because of favorable income tax treatment of bond interest payments.

Interest rates are fixed at the time of the bond sale, providing the City with a known payment schedule. Servicing this debt becomes part of the operating budget along with operational and capital needs. As noted earlier, the City maintains a Debt Service Fund, which is used to account for

payment of the debt. Into this fund are transferred monies from other operating funds that can now pay over time for a costly project rather than trying to set aside monies until sufficient resources are available.

Most governments have been active in the bond markets for years, especially with low long-term rates. The City of Yuma is no exception. This bond financing to pay for capital projects is especially prevalent in fast-growing cities, like Yuma.

BOND TYPES

There are different types of bonds used depending on the type of project and its anticipated repayment funding. A description of the bond types and their use by the City follows.

General Obligation Bonds - This type of bond relies on secondary property tax financing rather than current operating revenue. This bonding method is subject to voter approval because it creates a new tax to support repayment. This secondary property tax is levied, when in use, by the City directly for bond repayment. The City does currently have general obligation bonds outstanding; however, the proceeds were used by the Water Fund to expand the current water plant. While the full faith and credit of the City supports the bonds and a tax levy could be generated if necessary, the bonds are paid by current revenues of the Water Fund.

Revenue Bonds - These bonds are similar to general obligation bonds except that they do not have the support of the local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Highway User Revenue Fund (HURF), previously discussed in the Fund Information Section. The gas tax of the HURF fund can be pledged for repayment of the bonds, as it is

a reliable source of revenue. Debt service payments would then claim priority for spending from the fund until the bonds were repaid. The City does not presently use this type of bonding, however, it has been used in the past.

Municipal Property Corporation (MPC) Bonds - The City issued its first MPC bonds in 1970 to finance the construction of the Convention Center, Baseball Complex and Desert Hills Golf Course. The Municipal Property Corporation was created to sell the bonds for that project. The bonds, because they do not necessarily rely on new sources of revenue for repayment, are not subject to voter approval for each project. (With its initial bond sale, however, the City created a new sales tax, the 2% Special Tax, for bond repayment and the new tax was subject to, and won, voter approval.) This method of bond financing has been used many times to finance a variety of projects.

Improvement Districts – Improvement district financing is a special bonding arrangement for capital improvements in limited areas of the City. This debt is authorized by the property owners of the district and secured by assessments paid by those property owners. The City retains an obligation to pay should those assessments fail to meet the obligations of the bond; however, the City then retains title to the property should that unlikely failure occur. The City has used improvement district financing on a number of occasions, the most recent being Improvement District 67 which financed public improvements adjacent to the Yuma Palms Regional Center.

LONG-TERM CONTRACTS

Another form of financing the City has used recently is a long-term financing contract (loans). These include the Arizona Water Infrastructure Financing Authority (WIFA), US Department of Housing and Urban Development (HUD), and the Arizona Department of Transportation (ADOT). In cases like WIFA, the authority sells bonds at a lower rate than the City can attain and loans the proceeds to various municipalities throughout the state. In each case, a fixed repayment schedule is created, much like a

bond repayment schedule. For WIFA participation, Arizona statutes require voter approval. The City received such approval in 2002.

DEBT LIMITATIONS

Under Arizona’s Constitution, outstanding general obligation bonded debt for combined water, sewer, artificial light, parks, open space preserves, playgrounds and recreational facilities may not exceed 20% of a City’s net secondary assessed valuation. Outstanding general obligation debt for all other purposes may not exceed 6% of a City’s net secondary assessed valuation. The legal borrowing capacity of the City of Yuma at June 30, 2013 follows:

<u>Water, Etc. (20%)</u>	
Legal Limit	\$125,160,345
Outstanding GO Debt	_____ -
Available Debt Margin	\$125,160,345

<u>All Others (6%)</u>	
Legal Limit	\$37,548,103
Outstanding GO Debt	_____ -
Available Debt Margin	\$37,548,103

These limitations apply to general obligation debt only.

Limitations other than statutory exist in many of the debt covenants associated with the bonds. These limitations include coverage requirements in which further debt is restricted if revenues related to the outstanding debt do not exceed certain percentages. In each case, the City is well within these limitations. Detailed coverage information is provided within the City’s annual Comprehensive Annual Financial Report.

IMPACT OF DEBT SERVICE ON BUDGET

Much like the impact of capital projects, debt service payments are derived from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the statutory or economic limitations of annual revenues. Each year, the City Council and staff work carefully to assure this balance. The benefit of securing

long-term financing to provide for timely construction of needed infrastructure can make a municipality 'debt poor' if taken to extremes.

While no rules exist for measuring the amount of debt capacity a city can bear, some measures are available to compare governments. Per capita debt ratios and other means of comparison are reviewed to ensure that the City does not overreach its capacity for debt issuance. The City continues to develop more quantifiable measurements for debt analysis.

More meaningful to this analysis is the City's bond rating. Rating agencies are instrumental in determining debt capacity of the City. The City works with these agencies closely to improve its overall rating to assurance the soundness of its ability to attain favorable interest rates in the financial markets.

NEW DEBT ISSUE FOR 2015

During fiscal 2015, the City will begin the planning for the sale of bonds, estimated at \$23 million. Proceeds will finance the construction of the Pacific Avenue Sports Facility and a replacement Equipment Maintenance Facility. The sale, if approved, is planned for 2nd quarter of the fiscal year.

OUTSTANDING DEBT

The following tables list the City's outstanding debt at June 30, 2014:

Authorized	MPC Bonds 2003 Refunding 1995A			MPC Bonds 2003 Refunding 1995B			MPC Bonds 2003 Series		
	\$14,640,000	Rate 4.21%		\$2,905,000	Rate 3.67%		\$9,000,000	Rate 4.18%	
	Issued/Refunded	1995/2003		Issued/Refunded	1995/2003		Issued/Refunded	2003	
	Source of Repayment	% of Annual Revenues FY15	FY15 Payment	Source of Repayment	% of Annual Revenues FY15	FY15 Payment	Source of Repayment	% of Annual Revenues FY15	FY15 Payment
	Public Safety Tax	39.74%	1,622,400	General Fund	0.15%	97,943	General Fund	0.84%	537,607
				HURF	1.63%	102,868	Public Safety Tax	3.91%	159,740
				Solid Waste	0.67%	21,280			697,347
				Water Fund	0.30%	63,251			
				Wastewater Fund	0.17%	24,408			
						309,750			
July 1	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 1,560,000	\$ 62,400	\$ 1,622,400	\$ 295,000	\$ 14,750	\$ 309,750	\$ 490,000	\$ 207,347	\$ 697,347
2016							515,000	182,847	697,847
2017							535,000	157,098	692,098
2018							560,000	134,628	694,628
2019							585,000	110,828	695,828
2020							610,000	85,672	695,672
2021							635,000	58,833	693,833
2022							665,000	30,258	695,258
2023									
2024									
2025									
2026									
2027									
2028									
2029									
2030									
2031									
2032									
Outstanding	\$ 1,560,000	\$ 62,400	\$ 1,622,400	\$ 295,000	\$ 14,750	\$ 309,750	\$ 4,595,000	\$ 967,511	\$ 5,562,511

Authorized	MPC Bonds 2010 Refunding 2001			MPC Bonds 2007 Series B			MPC Bonds 2007 Series D			
	\$29,530,000	Rate 4.23%		\$30,785,000	Rate 4.20%		\$61,100,000	Rate 4.40%		
	Issued/Refunded		2001/2010	Issued/Refunded		2007	Issued/Refunded		2007	
Source of Repayment	% of Annual Revenues FY15		FY15 Payment	Source of Repayment	% of Annual Revenues FY15		FY15 Payment	Source of Repayment	% of Annual Revenues FY15	
	FY15	FY15			FY15	FY15			FY15	FY15
General Fund	3.96%	2,522,331		General Fund	1.74%	1,111,398		City Road Tax	45.69%	4,804,825
				Public Safety Tax	29.10%	1,188,172				
						2,299,570				
July 1	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2015	\$ 1,465,000	\$ 1,057,331	\$ 2,522,331	\$ 1,335,000	\$ 964,570	\$ 2,299,570	\$ 2,655,000	\$ 2,149,825	\$ 4,804,825	
2016	1,840,000	1,013,381	2,853,381	1,390,000	911,170	2,301,170	2,760,000	2,043,625	4,803,625	
2017	1,910,000	939,781	2,849,781	1,445,000	855,570	2,300,570	2,870,000	1,905,625	4,775,625	
2018	2,010,000	844,282	2,854,282	1,505,000	797,770	2,302,770	2,985,000	1,762,125	4,747,125	
2019	2,110,000	743,781	2,853,781	1,565,000	737,570	2,302,570	3,110,000	1,612,875	4,722,875	
2020	2,210,000	638,281	2,848,281	1,630,000	674,970	2,304,970	3,240,000	1,457,375	4,697,375	
2021	2,305,000	549,881	2,854,881	1,700,000	606,510	2,306,510	3,375,000	1,323,725	4,698,725	
2022	2,400,000	454,800	2,854,800	1,770,000	534,260	2,304,260	3,520,000	1,154,975	4,674,975	
2023	2,500,000	352,800	2,852,800	1,850,000	458,150	2,308,150	3,670,000	978,975	4,648,975	
2024	2,610,000	240,300	2,850,300	1,930,000	365,650	2,295,650	3,825,000	795,475	4,620,475	
2025	2,730,000	122,850	2,852,850	2,010,000	281,212	2,291,212	3,995,000	604,225	4,599,225	
2026				2,100,000	193,275	2,293,275	4,170,000	404,475	4,574,475	
2027				2,195,000	98,775	2,293,775	4,355,000	195,975	4,550,975	
2028										
2029										
2030										
2031										
2032										
Outstanding	\$ 24,090,000	\$ 6,957,468	\$ 31,047,468	\$ 22,425,000	\$ 7,479,452	\$ 29,904,452	\$ 44,530,000	\$ 16,389,275	\$ 60,919,275	

Authorized	MPC Bonds 2007 Series Utility			Improvement District No. 68 Bonds			WIFA Loan #920069-03			
	\$127,925,000	Rate 4.50%		\$3,875,000	Rate 4.70%		\$10,000,000	Rate 3.31%		
	Issued/Refunded		2007	Issued/Refunded		2006	Issued/Refunded		2003	
Source of Repayment	% of Annual Revenues FY15		FY15 Payment	Source of Repayment	% of Annual Revenues FY15		FY15 Payment	Source of Repayment	% of Annual Revenues FY15	
	FY15	FY15			FY15	FY15			FY15	FY15
Water Fund	32.67%	6,937,036		Special Assmt.	99.11%	378,935		Water Fund	3.38%	717,500
Wastewater Fund	14.59%	2,072,102						Wtr System Dev.	0.00%	-
		9,009,138								717,500
July 1	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2015	\$ 3,920,000	\$ 5,089,138	\$ 9,009,138	\$ 280,000	\$ 98,935	\$ 378,935	\$ 552,904	\$ 164,596	\$ 717,500	
2016	4,095,000	4,893,138	8,988,138	290,000	85,540	375,540	571,210	146,290	717,500	
2017	4,270,000	4,688,388	8,958,388	305,000	71,558	376,558	590,123	127,377	717,500	
2018	4,440,000	4,453,538	8,893,538	320,000	56,870	376,870	609,662	107,838	717,500	
2019	4,620,000	4,231,538	8,851,538	335,000	41,478	376,478	629,848	87,652	717,500	
2020	4,810,000	4,000,538	8,810,538	350,000	25,380	375,380	650,702	66,798	717,500	
2021	5,015,000	3,802,125	8,817,125	365,000	8,578	373,578	672,247	45,253	717,500	
2022	5,225,000	3,551,375	8,776,375				694,505	22,995	717,500	
2023	5,450,000	3,290,125	8,740,125							
2024	5,685,000	3,017,625	8,702,625							
2025	5,930,000	2,733,375	8,663,375							
2026	6,190,000	2,436,875	8,626,875							
2027	6,460,000	2,127,375	8,587,375							
2028	6,745,000	1,844,750	8,589,750							
2029	7,050,000	1,507,500	8,557,500							
2030	7,365,000	1,155,000	8,520,000							
2031	7,695,000	786,750	8,481,750							
2032	8,040,000	402,000	8,442,000							
Outstanding	\$ 103,005,000	\$ 54,011,153	\$ 157,016,153	\$ 2,245,000	\$ 388,338	\$ 2,633,338	\$ 4,971,201	\$ 768,800	\$ 5,740,001	

Authorized	WIFA Loan #910043-03			WIFA Loan #920088-04		
	\$44,000,000	Rate	3.31%	\$36,414,920	Rate	3.31%
	Issued/Refunded		2003	Issued/Refunded		2005
% of Annual Revenues			% of Annual Revenues			
Source of Repayment	FY15	FY15 Payment	Source of Repayment	FY15	FY15 Payment	
Wastewater Fund	2.10%	298,834	Water Fund	0.00%	-	
Wastewater Capacity	131.62%	2,985,056	Wtr System Dev.	257.76%	259,176	
		3,283,890	Water Capacity	142.40%	2,420,082	
					2,679,258	
July 1	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 2,530,557	\$ 753,333	\$ 3,283,890	\$ 1,878,108	\$ 801,150	\$ 2,679,258
2016	2,614,343	669,547	3,283,890	1,948,574	729,361	2,677,936
2017	2,700,904	582,986	3,283,890	2,021,685	654,879	2,676,564
2018	2,790,331	493,559	3,283,890	2,097,539	577,603	2,675,141
2019	2,882,719	401,171	3,283,890	2,176,238	497,427	2,673,665
2020	2,978,166	305,724	3,283,890	2,257,891	414,242	2,672,133
2021	3,076,773	207,117	3,283,890	2,342,607	327,937	2,670,544
2022	3,178,645	105,245	3,283,890	2,430,501	238,393	2,668,895
2023				2,521,694	145,490	2,667,184
2024				2,616,802	49,092	2,665,894
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
Outstanding	\$ 22,752,439	\$ 3,518,681	\$ 26,271,119	\$ 22,291,638	\$ 4,435,574	\$ 26,727,212

GRAND TOTAL			
Authorized	\$370,174,920		
% of Annual			
Source of Repayment	Revenues	FY15	FY15 Payment
General Fund	6.70%		4,269,279
HURF	1.63%		102,868
City Road Tax	45.69%		4,804,825
Public Safety Tax	72.76%		2,970,312
Special Assmt.	99.11%		378,935
Solid Waste	0.67%		21,280
Water Fund	36.35%		7,717,787
Water Capacity	142.40%		2,420,082
Water System Dev.	257.76%		259,176
Wastewater Fund	16.87%		2,395,344
Wastewater Capacity	131.62%		2,985,056
			28,324,944
July 1	Principal	Interest	Total
2015	\$ 16,961,568	\$ 11,363,376	\$ 28,324,944
2016	16,024,128	10,674,899	26,699,027
2017	16,647,712	9,983,261	26,630,973
2018	17,317,532	9,228,212	26,545,744
2019	18,013,805	8,464,319	26,478,124
2020	18,736,759	7,668,980	26,405,739
2021	19,486,627	6,929,958	26,416,585
2022	19,883,651	6,092,301	25,975,953
2023	15,991,694	5,225,540	21,217,234
2024	16,666,802	4,468,142	21,134,944
2025	14,665,000	3,741,662	18,406,662
2026	12,460,000	3,034,625	15,494,625
2027	13,010,000	2,422,125	15,432,125
2028	6,745,000	1,844,750	8,589,750
2029	7,050,000	1,507,500	8,557,500
2030	7,365,000	1,155,000	8,520,000
2031	7,695,000	786,750	8,481,750
2032	8,040,000	402,000	8,442,000
Outstanding	\$ 252,760,278	\$ 94,993,400	\$ 347,753,678



City of YUMA

Appendix

APPENDIX

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**SCHEDULE 1
REVENUES**

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 FORECAST</u>
GENERAL FUND				
Local Taxes:				
Sales tax (1%)	19,248,864	19,792,000	19,441,347	20,219,000
Property Tax	9,143,721	9,500,000	9,250,000	9,612,828
Delinquent Property Tax	351,550	325,000	250,000	250,000
Franchise Tax	3,295,467	3,312,200	3,312,200	3,312,200
Intergovernmental Revenues:				
State revenue sharing	9,506,288	10,114,498	9,656,746	10,974,310
State sales tax	7,600,328	7,833,710	7,785,354	8,191,891
Auto in-lieu tax	2,948,529	3,149,580	3,149,580	3,429,614
Tribal contribution	37,974	-	500	-
Licenses and Permits:				
Business licenses	261,523	290,000	290,000	290,000
Liquor licenses	43,319	41,750	41,750	41,750
Building permits	981,295	754,500	922,500	922,500
Electrical permits	183,448	125,000	155,000	155,000
Plumbing permits	70,330	50,000	55,000	55,000
Mechanical permits	82,335	60,000	65,000	65,000
Charges for Services:				
Zoning and subdivision fees	73,690	11,150	51,585	33,250
Plan check fees	349,283	250,000	450,000	400,000
Other development fees	2,159	2,500	1,800	1,800
Swimming fees	187,787	173,000	171,000	171,000
Recreation fees	277,463	305,400	283,400	283,400
Art Center fees	92	-	57	-
Ambulance Service fees	3,830,022	2,500,000	2,999,000	2,999,000
Other charges	66,619	18,150	57,000	57,000
Police services	606,602	500,000	500,000	500,000
Use of Money and Property:				
Investment income	14,344	52,000	50,000	50,000
Recreation facility rents	165,813	154,830	176,523	156,830
Art Center facility rents	-	-	-	-
Misc Rentals	4,500	-	6,000	6,000
Mall district rentals	-	-	-	-
Fines, Forfeitures, Penalties:				
Vehicle code fines	913,005	937,000	732,000	732,000
Parking & other fines	598,105	590,000	523,000	515,000
Miscellaneous Revenues:				
Sale of property	22,177	-	2,100	-
Animal control licenses	84,543	100,000	100,000	120,000
Unclassified revenues	239,675	171,000	434,236	171,000
Total	<u>61,190,850</u>	<u>61,113,268</u>	<u>60,912,678</u>	<u>63,715,373</u>
COMMUNITY INVESTMENT TRUST FUND				
Use of Money and Property:				
Investment income	374	-	-	-
Miscellaneous Revenues:				
Unclassified revenues	-	-	-	-
Total	<u>374</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SCHEDULE 1
REVENUES**

	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 FORECAST
HIGHWAY USERS REVENUE FUND				
Intergovernmental Revenues:				
State gasoline tax	5,862,202	6,399,000	5,862,195	6,291,329
Charges for Services				
Development Charges	-	-	-	-
Signal maintenance	39,768	32,000	-	-
Use of Money and Property:				
Investment income	745	1,000	1,000	1,000
Miscellaneous Revenues:				
Unclassified revenues	40,262	10,000	10,000	10,000
Total	<u>5,942,977</u>	<u>6,442,000</u>	<u>5,873,195</u>	<u>6,302,329</u>
CITY ROAD TAX FUND				
Local Taxes:				
Sales tax (0.5%)	9,622,796	9,894,180	9,719,017	10,107,778
Charges for Services				
Development Charges	345	-	-	-
Use of Money and Property:				
Investment income	10,588	10,000	10,000	10,000
Rental income	419,567	405,853	405,853	405,853
Sale of property	153	-	-	-
Miscellaneous Revenues:				
Unclassified revenues	6,925	2,000	2,000	2,000
Total	<u>10,060,374</u>	<u>10,312,033</u>	<u>10,136,870</u>	<u>10,525,631</u>
LOCAL TRANSPORTATION ASSISTANCE FUND				
Intergovernmental Revenues:				
Lottery tax	-	-	-	-
Use of Money and Property:				
Investment income	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUBLIC SAFETY TAX FUND				
Local Taxes:				
Sales tax (0.2%)	3,847,810	3,956,000	3,886,282	4,041,733
Use of Money & Property:				
Misc Rentals	-	-	28,793	28,793
Investment income	4,268	5,000	5,000	5,000
Miscellaneous Revenues:				
Unclassified revenues	5,420	-	7,050	7,000
Total	<u>3,857,498</u>	<u>3,961,000</u>	<u>3,927,125</u>	<u>4,082,526</u>

**SCHEDULE 1
REVENUES**

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 FORECAST</u>
TWO PERCENT TAX FUND				
Local Taxes:				
Sales tax (2%)	4,652,118	4,468,337	4,783,433	4,926,875
Charges for Services:				
Theatre revenue	77,375	38,500	42,000	42,000
Liquor sales	48,313	26,000	26,000	26,000
Concession stand sales	115,490	82,000	59,000	59,000
Other sales	6,377	4,000	1,000	1,000
Commissions & fees	29,949	14,600	14,350	14,350
Use of Money and Property:				
Investment income	4,689	12,800	12,800	12,800
Room rents	183,694	165,000	70,000	69,000
Equipment rents	29,862	17,800	15,200	15,200
Other rents	60	60	-	-
Miscellaneous Revenues:				
Unclassified revenues	<u>34,522</u>	<u>55,160</u>	<u>31,150</u>	<u>32,150</u>
Total	<u>5,182,449</u>	<u>4,884,257</u>	<u>5,054,933</u>	<u>5,198,375</u>
DOWNTOWN MALL MAINTENANCE FUND				
Local Taxes:				
Property Tax	119,403	100,000	110,000	100,000
Delinquent Property Tax	-	-	-	10,000
Miscellaneous Revenues:				
Unclassified revenues	<u>6,826</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
Total	<u>126,229</u>	<u>103,900</u>	<u>113,900</u>	<u>113,900</u>
GRANT FUNDS				
Intergovernmental Revenues:				
Community development grants	1,250,748	1,562,065	1,218,867	1,347,868
Law enforcement grants	1,663,460	1,649,530	1,378,383	5,219,223
Emergency management grants	-	-	-	-
Park and recreation grants	1,033,352	287,586	83,489	9,000
Other miscellaneous grants	<u>765,417</u>	<u>8,396,612</u>	<u>66,229</u>	<u>5,164,929</u>
Total	<u>4,712,977</u>	<u>11,895,793</u>	<u>2,746,968</u>	<u>11,741,020</u>
DEBT SERVICE FUNDS				
Special Assessments:				
Principal	1,134,000	280,000	1,198,000	290,000
Interest	174,190	105,515	122,498	92,355
Use of Money & Property:				
Investment income	<u>416</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>1,308,606</u>	<u>385,515</u>	<u>1,320,498</u>	<u>382,355</u>
CIP FUNDS				
Charges for Services:				
Developer Deposits	18,000	-	-	-
Prorata fees	19,780	2,794,197	995,703	2,229,350
Impact fees	1,376,796	529,840	1,113,784	1,076,600
Use of Money and Property:				
Investment income	14,324	22,900	26,500	25,100
Miscellaneous Revenues:				
Unclassified Revenues	<u>868,311</u>	<u>7,419,962</u>	<u>34,674</u>	<u>8,520,000</u>
Total	<u>2,297,211</u>	<u>10,766,899</u>	<u>2,170,661</u>	<u>11,851,050</u>

**SCHEDULE 1
REVENUES**

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 FORECAST</u>
YUMA REGIONAL COMMUNICATIONS SYSTEM FUND				
Charges for Services:				
Radio fees	632,022	1,087,389	877,732	1,454,423
Intergovernmental Revenues:				
Grants	1,693,626	11,575,729	3,342,442	2,981,534
Use of Money and Property:				
Investment income	663	1,400	1,400	1,400
Miscellaneous Revenues:				
Sale of property	1,081,337	500,000	250,000	250,000
Unclassified Revenues	710	-	550,000	550,000
Total	<u>3,408,358</u>	<u>13,164,518</u>	<u>5,021,574</u>	<u>5,237,357</u>
DESERT HILLS GOLF COURSE FUND				
Charges for Services:				
Green fees	1,160,214	1,144,500	1,190,500	1,200,500
Merchandise sales	196,816	197,375	176,875	176,875
Liquor sales	-	-	-	-
Concession stand sales	477,274	527,000	448,250	490,250
Food sales	-	-	-	-
Range fees	58,992	67,000	65,000	65,000
Use of Money and Property:				
Investment income	243	1,000	1,000	1,000
Equipment rents	257,207	315,951	313,831	313,431
Room rents	843	1,600	1,600	1,600
Miscellaneous Revenues:				
Unclassified revenues	6,379	-	(2,405)	-
Total	<u>2,157,968</u>	<u>2,254,426</u>	<u>2,194,651</u>	<u>2,248,656</u>
SOLID WASTE FUND				
Charges for Services:				
Collection fees	3,278,104	3,041,000	3,141,000	3,141,000
Receptacles sales	23,060	8,000	23,000	23,000
Miscellaneous Revenues:				
Unclassified revenues	7,198	6,600	23,500	25,500
Total	<u>3,308,362</u>	<u>3,055,600</u>	<u>3,187,500</u>	<u>3,189,500</u>
WATER FUND				
Charges for Services:				
Residential water fees	12,083,449	11,428,390	11,428,390	11,428,390
Commercial water fees	8,772,125	9,064,000	9,064,000	9,064,000
Fire hydrant fees	377,426	356,490	356,490	356,490
Service establishment fees	230,235	215,000	215,000	215,000
Use of Money and Property:				
Investment income	4,636	7,000	20,000	15,000
Rental Income	-	-	-	-
Miscellaneous Revenues:				
Unclassified revenues	233,100	169,500	194,704	154,204
Total	<u>21,700,971</u>	<u>21,240,380</u>	<u>21,278,584</u>	<u>21,233,084</u>

**SCHEDULE 1
REVENUES**

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 FORECAST</u>
WASTEWATER FUND				
Charges for Services:				
Residential sewer fees	8,456,889	7,750,000	7,550,000	7,550,000
Commercial sewer fees	6,196,618	6,614,500	6,618,000	6,618,000
Developer deposits	-	-	-	-
Use of Money and Property:				
Investment income	3,331	10,000	10,000	10,000
Miscellaneous Revenues:				
Unclassified revenues	<u>58,465</u>	<u>29,180</u>	<u>20,070</u>	<u>22,380</u>
Total	<u>14,715,303</u>	<u>14,403,680</u>	<u>14,198,070</u>	<u>14,200,380</u>
WATER RESTRICTED FUNDS				
Charges for Services:				
Water capacity fees	1,694,288	998,500	1,698,500	1,698,500
Water system dev. fees	110,588	74,600	99,950	99,950
Use of Money and Property:				
Bond proceeds	-	-	-	-
Investment income - Water Trfr	2,957	2,700	500	500
Investment income - Capacity	246	3,000	1,000	1,000
Investment income - System Dev	175	200	500	500
Investment income - Bonds	2,168	-	2,000	1,500
Miscellaneous Revenues:				
Unclassified revenues - Water Trf	36	-	-	-
Unclassified revenues - Bonds	-	-	860	-
Unclassified revenues - System Dev	<u>77</u>	<u>-</u>	<u>1,700</u>	<u>100</u>
Total	<u>1,810,535</u>	<u>1,079,000</u>	<u>1,805,010</u>	<u>1,802,050</u>
WASTEWATER RESTRICTED FUNDS				
Charges for Services:				
Sewer capacity fees	4,112,435	3,248,000	2,248,000	2,248,000
Sewer system dev. Fees - SSIC	163,960	129,900	164,900	164,900
Sewer system dev. fees - Area A/B	-	-	5,613	-
Sewer system dev. fees - 26th PI Trk	-	-	-	-
Use of Money and Property:				
Investment income - Capacity	8,466	20,000	20,000	20,000
Investment income - SSIC	391	1,000	1,000	1,000
Investment income - Area A/B	761	1,000	1,500	1,500
Investment income - 26th PI Trunk	120	300	500	500
Investment income - Bonds	343	-	350	-
Miscellaneous Revenues:				
Unclassified revenues - Capacity	-	-	-	-
Unclassified revenues - SSIC	<u>80</u>	<u>-</u>	<u>25</u>	<u>25</u>
Total	<u>4,286,556</u>	<u>3,400,200</u>	<u>2,441,888</u>	<u>2,435,925</u>

**SCHEDULE 1
REVENUES**

	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 FORECAST</u>
EQUIPMENT REPLACEMENT FUND				
Use of Money and Property:				
Equipment rentals	1,359,535	1,845,647	1,845,801	1,666,977
Investment income	13,586	37,000	20,000	20,000
Miscellaneous Revenues:				
Unclassified revenues	<u>162</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>1,373,283</u>	<u>1,882,647</u>	<u>1,865,801</u>	<u>1,686,977</u>
EQUIPMENT MAINTENANCE FUND				
Charges for Services:				
Guaranteed maintenance	1,834,785	1,686,223	1,686,223	1,828,620
Non-guaranteed maintenance	458,742	400,000	425,000	425,000
Fuel sales	1,407,503	1,539,450	1,440,700	1,440,700
Use of Money and Property:				
Investment income	13	100	100	100
Miscellaneous Revenues:				
Unclassified revenues	9,698	-	1,000	1,000
Sale of property	<u>3,983</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>3,714,724</u>	<u>3,625,773</u>	<u>3,553,023</u>	<u>3,695,420</u>
INSURANCE RESERVE FUND				
Use of Money and Property:				
Insurance Premiums	2,446,069	1,740,190	2,231,241	1,506,048
Investment income	852	1,000	2,000	1,500
Miscellaneous Revenues:				
Unclassified revenues	<u>100,353</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Total	<u>2,547,274</u>	<u>1,766,190</u>	<u>2,233,241</u>	<u>1,507,548</u>
WORKMAN'S COMP FUND				
Use of Money and Property:				
Workman's Comp Charges	870,296	-	1,162,741	2,026,873
Investment income	6,690	-	7,550	7,550
Miscellaneous Revenues:				
Unclassified revenues	<u>5,714</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>882,700</u>	<u>-</u>	<u>1,170,291</u>	<u>2,034,423</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
General Fund				
Mayor and Council				
Payroll	106,213	101,050	92,601	107,688
Operating	130,745	115,762	163,997	114,844
	<u>236,958</u>	<u>216,812</u>	<u>256,598</u>	<u>222,532</u>
Municipal Court				
Payroll	1,180,128	1,247,055	1,291,472	1,231,280
Operating	246,732	259,317	259,078	260,863
	<u>1,426,860</u>	<u>1,506,372</u>	<u>1,550,550</u>	<u>1,492,143</u>
City Administration				
Payroll	2,206,326	2,170,077	2,017,169	1,885,254
Operating	952,757	1,063,694	881,084	984,995
Capital	63,563	-	35,729	20,000
	<u>3,222,646</u>	<u>3,233,771</u>	<u>2,933,982</u>	<u>2,890,249</u>
City Attorney				
Payroll	852,043	849,903	849,659	1,007,639
Operating	356,110	476,422	461,312	419,672
	<u>1,208,153</u>	<u>1,326,325</u>	<u>1,310,971</u>	<u>1,427,311</u>
Information Tech Services				
Payroll	2,036,843	2,167,321	2,041,110	2,074,113
Operating	585,745	499,540	497,962	501,730
Capital	11,990	-	-	-
	<u>2,634,578</u>	<u>2,666,861</u>	<u>2,539,072</u>	<u>2,575,843</u>
Finance				
Payroll	1,417,915	1,479,243	1,401,007	1,439,400
Operating	233,554	402,709	309,203	391,348
Capital	-	-	18,000	-
	<u>1,651,469</u>	<u>1,881,952</u>	<u>1,728,210</u>	<u>1,830,748</u>
Human Resources				
Payroll	693,521	737,507	745,269	783,664
Operating	160,395	195,034	195,034	201,070
Capital	5,689	-	-	-
	<u>859,605</u>	<u>932,541</u>	<u>940,303</u>	<u>984,734</u>
General Government				
Payroll	-	-	1,539	-
Operating	1,423,443	1,881,543	2,094,486	4,913,562
	<u>1,423,443</u>	<u>1,881,543</u>	<u>2,096,025</u>	<u>4,913,562</u>
Community Development				
Payroll	2,222,864	2,570,751	2,581,266	2,750,034
Operating	381,791	378,566	349,856	404,175
Capital	-	11,000	10,264	-
	<u>2,604,655</u>	<u>2,960,317</u>	<u>2,941,386</u>	<u>3,154,209</u>
Public Works				
Payroll	367,949	380,146	322,183	411,241
Operating	19,242	22,417	22,417	25,822
	<u>387,191</u>	<u>402,563</u>	<u>344,600</u>	<u>437,063</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
General Fund				
Parks and Recreation				
Payroll	4,820,424	5,006,951	4,991,914	5,226,213
Operating	2,774,529	2,829,911	2,598,508	2,969,747
Capital	16,504	-	1,000	-
	<u>7,611,457</u>	<u>7,836,862</u>	<u>7,591,422</u>	<u>8,195,960</u>
Police				
Payroll	18,755,561	19,931,798	20,273,332	20,841,407
Operating	3,238,131	3,234,067	3,203,408	3,719,542
Capital	20,762	10,000	-	10,000
	<u>22,014,454</u>	<u>23,175,865</u>	<u>23,476,740</u>	<u>24,570,949</u>
Fire				
Payroll	12,181,512	11,509,700	11,883,716	11,367,718
Operating	1,952,534	2,036,967	2,022,563	2,386,665
Capital	38,250	14,764	1,000	-
	<u>14,172,296</u>	<u>13,561,431</u>	<u>13,907,279</u>	<u>13,754,383</u>
Cost Allocation				
Operating	(2,882,833)	(3,352,638)	(3,352,638)	(3,361,079)
Capital Projects				
Payroll	81,831	-	-	-
	<u>81,831</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	<u><u>56,652,763</u></u>	<u><u>58,230,577</u></u>	<u><u>58,264,500</u></u>	<u><u>63,088,607</u></u>
Community Investment Trust				
General Government				
Operating	38,316	-	-	-
	<u>38,316</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	<u><u>38,316</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Riverfront Redevelopment Fund				
City Administration				
Operating	503,084	557,323	557,323	125,780
	<u>503,084</u>	<u>557,323</u>	<u>557,323</u>	<u>125,780</u>
Fund Total	<u><u>503,084</u></u>	<u><u>557,323</u></u>	<u><u>557,323</u></u>	<u><u>125,780</u></u>
Highway User Revenue Fund				
General Government				
Operating	-	-	-	67,112
Public Works				
Payroll	2,194,585	2,377,081	2,125,865	2,337,311
Operating	3,824,156	4,268,357	4,222,718	3,399,345
	<u>6,018,741</u>	<u>6,645,438</u>	<u>6,348,583</u>	<u>5,736,656</u>
Fund Total	<u><u>6,018,741</u></u>	<u><u>6,645,438</u></u>	<u><u>6,348,583</u></u>	<u><u>5,803,768</u></u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
City Road Tax Fund				
City Administration				
Payroll	-	285,789	404,689	114,623
Operating	-	432	432	-
	-	286,221	405,121	114,623
City Attorney				
Payroll	-	64,029	-	-
General Government				
Operating	-	-	-	68,640
Public Works				
Payroll	1,301,382	1,981,796	1,492,066	2,142,131
Operating	808,673	1,196,098	1,170,373	1,548,288
Capital	121,988	100,500	125,500	67,000
	2,232,043	3,278,394	2,787,939	3,757,419
Capital Projects				
Payroll	536,755	-	-	-
Operating	133,720	97,998	-	97,998
Capital	749,181	3,568,651	1,194,107	4,022,000
	1,419,656	3,666,649	1,194,107	4,119,998
Fund Total	3,651,699	7,295,293	4,387,167	8,060,680
Public Safety Tax Fund				
City Administration				
Payroll	-	5,613	15,295	6,965
Operating	-	-	20	-
	-	5,613	15,315	6,965
City Attorney				
Payroll	-	1,438	-	-
General Government				
Operating	-	-	-	161
Police				
Operating	232,763	594,140	572,740	468,463
Capital	611,856	500,000	400,000	-
	844,619	1,094,140	972,740	468,463
Fire				
Operating	523,535	560,079	548,039	685,153
Capital	444,253	-	-	-
	967,788	560,079	548,039	685,153
Capital Projects				
Payroll	68,169	-	-	-
Fund Total	1,880,576	1,661,270	1,536,094	1,160,742

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
2% Tax Fund				
City Administration				
Payroll	-	81,451	81,464	260,468
Operating	-	342	342	64,335
	-	81,793	81,806	324,803
General Government				
Operating	65,642	281,072	282,744	331,539
Public Works				
Payroll	-	12,179	-	82,593
Operating	-	58	-	90
	-	12,237	-	82,683
Parks and Recreation				
Payroll	1,475,121	1,512,686	1,497,644	1,635,385
Operating	1,896,820	2,365,320	2,145,171	2,257,492
Capital	-	89,500	94,500	-
	3,371,941	3,967,506	3,737,315	3,892,877
Capital Projects				
Capital	499,011	1,654,495	1,404,551	1,949,500
Fund Total	<u>3,936,594</u>	<u>5,997,103</u>	<u>5,506,416</u>	<u>6,581,402</u>
Mall Maintenance Fund				
General Government				
Operating	-	-	-	2,714
Parks and Recreation				
Payroll	83,994	89,955	91,383	92,901
Operating	134,494	122,855	115,119	118,890
	218,488	212,810	206,502	211,791
Fund Total	<u>218,488</u>	<u>212,810</u>	<u>206,502</u>	<u>214,505</u>
CDBG				
City Administration				
Payroll	315,875	-	-	-
Operating	713,527	-	-	-
	1,029,402	-	-	-
General Government				
Operating	-	-	-	10,204
Community Development				
Payroll	1,308	318,540	188,572	337,310
Operating	-	1,156,355	922,014	1,000,354
Capital	-	-	29,000	-
	1,308	1,474,895	1,139,586	1,337,664
Fund Total	<u>1,030,710</u>	<u>1,474,895</u>	<u>1,139,586</u>	<u>1,347,868</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Community Redevlop Block Grant				
City Administration				
Payroll	19,402	-	-	-
Operating	200,637	-	-	-
	<u>220,039</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Development				
Payroll	-	14,003	-	-
Operating	-	73,167	79,281	-
	<u>-</u>	<u>87,170</u>	<u>79,281</u>	<u>-</u>
Fund Total	<u>220,039</u>	<u>87,170</u>	<u>79,281</u>	<u>-</u>
171 Donations				
City Administration				
Operating	2,055	-	-	2,500
Parks and Recreation				
Payroll	19,877	-	-	-
Operating	45,630	267,700	45,697	56,337
	<u>65,507</u>	<u>267,700</u>	<u>45,697</u>	<u>56,337</u>
Police				
Operating	220	-	154	154
Fire				
Operating	1,913	-	5,346	5,346
Fund Total	<u>69,695</u>	<u>267,700</u>	<u>51,197</u>	<u>64,337</u>
DHS Police Grant				
Police				
Payroll	557,997	371,638	488,836	-
Operating	80,722	-	45,648	1,551,000
Capital	126,095	-	39,570	184,350
	<u>764,814</u>	<u>371,638</u>	<u>574,054</u>	<u>1,735,350</u>
Fund Total	<u>764,814</u>	<u>371,638</u>	<u>574,054</u>	<u>1,735,350</u>
DOJ Police Grants				
General Government				
Operating	-	-	-	76,057
Police				
Payroll	445,755	537,635	698,910	800,661
Operating	13,851	-	17,160	18,273
	<u>459,606</u>	<u>537,635</u>	<u>716,070</u>	<u>818,934</u>
Fund Total	<u>459,606</u>	<u>537,635</u>	<u>716,070</u>	<u>894,991</u>
Dept of Energy Grant				
City Administration				
Operating	15,779	-	5,848	5,848

**SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Dept of Energy Grant				
Fund Total	<u>15,779</u>	<u>-</u>	<u>5,848</u>	<u>5,848</u>
Bureau of Reclamation				
City Administration				
Payroll	14,618	5,902	-	-
Operating	<u>717,071</u>	<u>213,984</u>	<u>74,489</u>	<u>-</u>
	<u>731,689</u>	<u>219,886</u>	<u>74,489</u>	<u>-</u>
Fund Total	<u>731,689</u>	<u>219,886</u>	<u>74,489</u>	<u>-</u>
Other Federal Grants				
City Administration				
Operating	-	2,000,000	-	2,231,500
Utilities				
Operating	-	1,500,000	-	-
	<u>-</u>	<u>3,500,000</u>	<u>-</u>	<u>2,231,500</u>
Fund Total	<u>-</u>	<u>3,500,000</u>	<u>-</u>	<u>2,231,500</u>
Other Federal Police Grants				
Police				
Payroll	5,808	-	7,738	-
Operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>349,263</u>
	<u>5,808</u>	<u>-</u>	<u>7,738</u>	<u>349,263</u>
Fund Total	<u>5,808</u>	<u>-</u>	<u>7,738</u>	<u>349,263</u>
Federal Fire Grants				
Information Tech Services				
Operating	2,569	-	-	-
General Government				
Operating	-	-	-	15,954
Fire				
Payroll	106,577	-	-	1
Operating	104,523	600,000	5,549	2,298,398
Capital	<u>156,419</u>	<u>-</u>	<u>40,680</u>	<u>-</u>
	<u>367,519</u>	<u>600,000</u>	<u>46,229</u>	<u>2,298,399</u>
Fund Total	<u>370,088</u>	<u>600,000</u>	<u>46,229</u>	<u>2,314,353</u>
Dept of Transportation				
Public Works				
Operating	19,167	288,500	10,500	278,500
	<u>19,167</u>	<u>288,500</u>	<u>10,500</u>	<u>278,500</u>
Fund Total	<u>19,167</u>	<u>288,500</u>	<u>10,500</u>	<u>278,500</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
State Court Grants				
Municipal Court				
Operating	1,171	99,200	792	155,466
Capital	48,000	36,000	-	-
	<u>49,171</u>	<u>135,200</u>	<u>792</u>	<u>155,466</u>
City Attorney				
Payroll	4,320	4,407	8,510	-
Operating	700	650	1,590	-
	<u>5,020</u>	<u>5,057</u>	<u>10,100</u>	<u>-</u>
Fund Total	<u>54,191</u>	<u>140,257</u>	<u>10,892</u>	<u>155,466</u>
State Police Grants				
Police				
Operating	12,479	-	20,235	340,800
Fund Total	<u>12,479</u>	<u>-</u>	<u>20,235</u>	<u>340,800</u>
Other State Grants				
City Administration				
Operating	296,263	-	-	-
Parks and Recreation				
Payroll	5,399	-	-	-
Fund Total	<u>301,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
Yuma County Grants				
Police				
Operating	-	-	3,165	-
Fund Total	<u>-</u>	<u>-</u>	<u>3,165</u>	<u>-</u>
CIP Grants				
Capital Projects				
Capital	657,253	4,408,113	-	1,402,400
Fund Total	<u>657,253</u>	<u>4,408,113</u>	<u>-</u>	<u>1,402,400</u>
2003 MPC Debt Service Fund				
Bonded Dept				
Debt	2,600,425	2,609,988	2,609,988	2,629,497
Fund Total	<u>2,600,425</u>	<u>2,609,988</u>	<u>2,609,988</u>	<u>2,629,497</u>
2007B MPC Debt Svc Fund				
Bonded Dept				
Debt	2,296,470	2,295,770	2,295,770	2,299,570

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
2007B MPC Debt Svc Fund				
Fund Total	<u>2,296,470</u>	<u>2,295,770</u>	<u>2,295,770</u>	<u>2,299,570</u>
2007D MPC Debt Svc Fund				
Bonded Dept Debt	4,785,325	4,791,425	4,791,425	4,804,825
Fund Total	<u>4,785,325</u>	<u>4,791,425</u>	<u>4,791,425</u>	<u>4,804,825</u>
2010 MPC Debt Svc Fund				
Bonded Dept Debt	2,531,581	2,525,082	2,525,082	2,522,331
Fund Total	<u>2,531,581</u>	<u>2,525,082</u>	<u>2,525,082</u>	<u>2,522,331</u>
Special Assmt Dist67 Fund				
Special Assessments Debt	962,335	-	967,575	-
Fund Total	<u>962,335</u>	<u>-</u>	<u>967,575</u>	<u>-</u>
Special Assmt Dist68 Fund				
Special Assessments Debt	379,312	385,515	385,515	382,355
Fund Total	<u>379,312</u>	<u>385,515</u>	<u>385,515</u>	<u>382,355</u>
Capital Projects Fund				
Capital Projects Capital	277,824	3,694,674	2,114,172	10,550,000
Fund Total	<u>277,824</u>	<u>3,694,674</u>	<u>2,114,172</u>	<u>10,550,000</u>
Parks & Rec Impact Fee FN				
Capital Projects Capital	1,023,303	1,494,898	-	1,760,000
Fund Total	<u>1,023,303</u>	<u>1,494,898</u>	<u>-</u>	<u>1,760,000</u>
Solid Waste Impact Fee FN				
Capital Projects Capital	-	-	-	359,000
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,000</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Police Impact Fee Fund				
Capital Projects Capital	1,258,354	455,000	-	-
Fund Total	<u>1,258,354</u>	<u>455,000</u>	<u>-</u>	<u>-</u>
Fire Impact Fee Fund				
Capital Projects Capital	904,827	261,000	-	-
Fund Total	<u>904,827</u>	<u>261,000</u>	<u>-</u>	<u>-</u>
Public Works Impact Fee				
Capital Projects Capital	-	-	-	141,000
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,000</u>
Transportation Impact Fees				
Capital Projects Capital	56,806	1,441,150	-	1,449,200
Fund Total	<u>56,806</u>	<u>1,441,150</u>	<u>-</u>	<u>1,449,200</u>
CIP Series B 2007 Bond				
Capital Projects Capital	2,238,281	995,102	1,486,465	2,775,000
Fund Total	<u>2,238,281</u>	<u>995,102</u>	<u>1,486,465</u>	<u>2,775,000</u>
CIP Series D 2007 Bond				
Capital Projects Capital	2,461,647	2,192,000	1,601,999	3,007,000
Fund Total	<u>2,461,647</u>	<u>2,192,000</u>	<u>1,601,999</u>	<u>3,007,000</u>
YRCS Fund Communication Grants				
Information Tech Services				
Payroll	312,282	433,538	383,155	516,937
Operating	2,760,507	2,554,961	3,580,439	4,036,789
Capital	410,391	2,790,798	594,289	863,470
	<u>3,483,180</u>	<u>5,779,297</u>	<u>4,557,883</u>	<u>5,417,196</u>
General Government				
Operating	-	-	-	11,338

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
YRCS Fund Communication Grants				
Police				
Payroll	49,447	-	-	-
Operating	-	-	5,000	25,000
	<u>49,447</u>	<u>-</u>	<u>5,000</u>	<u>25,000</u>
Fire				
Operating	-	-	-	95,344
Capital Projects				
Capital	-	7,749,000	746,273	-
Fund Total	<u><u>3,532,627</u></u>	<u><u>13,528,297</u></u>	<u><u>5,309,156</u></u>	<u><u>5,548,878</u></u>
Desert Hills Golf Course				
General Government				
Operating	-	-	-	70,783
Parks and Recreation				
Payroll	970,964	1,093,767	1,353,389	1,353,447
Operating	1,320,193	1,985,022	2,057,104	1,577,871
	<u>2,291,157</u>	<u>3,078,789</u>	<u>3,410,493</u>	<u>2,931,318</u>
Capital Projects				
Capital	104,706	-	-	-
Fund Total	<u><u>2,395,863</u></u>	<u><u>3,078,789</u></u>	<u><u>3,410,493</u></u>	<u><u>3,002,101</u></u>
Water Fund				
City Administration				
Payroll	-	68,445	106,364	23,226
Operating	-	198	198	-
	<u>-</u>	<u>68,643</u>	<u>106,562</u>	<u>23,226</u>
City Attorney				
Payroll	-	5,034	-	-
General Government				
Operating	7,578	-	-	175,932
Public Works				
Payroll	-	110,899	59,620	141,805
Operating	-	166	166	159
	<u>-</u>	<u>111,065</u>	<u>59,786</u>	<u>141,964</u>
Utilities				
Payroll	4,403,776	4,627,008	4,529,989	4,699,285
Operating	6,112,456	7,522,251	6,687,097	7,452,476
Debt	10,338,160	10,319,667	10,319,637	7,717,787
Capital	109,333	26,500	5,500	40,500
	<u>20,963,725</u>	<u>22,495,426</u>	<u>21,542,223</u>	<u>19,910,048</u>

**SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Water Fund				
Capital Projects				
Payroll	253,723	-	-	-
Capital	11,459	85,000	25,000	695,000
	<u>265,182</u>	<u>85,000</u>	<u>25,000</u>	<u>695,000</u>
Fund Total	<u>21,236,485</u>	<u>22,765,168</u>	<u>21,733,571</u>	<u>20,946,170</u>
Water Transfer Fund				
Utilities				
Payroll	16,543	14,132	5,140	-
Operating	14,659	66,370	51,650	66,370
	<u>31,202</u>	<u>80,502</u>	<u>56,790</u>	<u>66,370</u>
Fund Total	<u>31,202</u>	<u>80,502</u>	<u>56,790</u>	<u>66,370</u>
Water Capacity Fund				
Utilities				
Debt	-	-	-	2,420,082
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,420,082</u>
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,420,082</u>
Water System Development Fund				
Utilities				
Debt	-	-	-	259,176
	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,176</u>
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,176</u>
Water Grants Fund				
Utilities				
Operating	-	-	2,684	500,000
	<u>-</u>	<u>-</u>	<u>2,684</u>	<u>500,000</u>
Fund Total	<u>-</u>	<u>-</u>	<u>2,684</u>	<u>500,000</u>
Wastewater Fund				
City Administration				
Payroll	-	77,684	80,869	11,531
Operating	-	378	378	-
	<u>-</u>	<u>78,062</u>	<u>81,247</u>	<u>11,531</u>
City Attorney				
Payroll	-	1,438	-	-
General Government				
Operating	-	-	-	142,017
Public Works				
Payroll	-	22,678	3,111	71,788
Operating	-	72	72	18
	<u>-</u>	<u>22,750</u>	<u>3,183</u>	<u>71,806</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Wastewater Fund				
Utilities				
Payroll	3,218,813	3,547,363	3,378,659	3,712,327
Operating	5,211,462	6,232,973	5,530,601	6,256,229
Debt	2,361,704	2,366,336	2,366,336	2,395,344
Capital	9,914	235,000	235,000	235,000
	<u>10,801,893</u>	<u>12,381,672</u>	<u>11,510,596</u>	<u>12,598,900</u>
Capital Projects				
Payroll	63,705	-	-	-
Capital	231,363	1,143,000	607,294	2,721,500
	<u>295,068</u>	<u>1,143,000</u>	<u>607,294</u>	<u>2,721,500</u>
Fund Total	<u>11,096,961</u>	<u>13,626,922</u>	<u>12,202,320</u>	<u>15,545,754</u>
Wastewater Capacity Fund				
Utilities				
Debt	2,978,528	2,978,488	2,978,488	2,978,488
Fund Total	<u>2,978,528</u>	<u>2,978,488</u>	<u>2,978,488</u>	<u>2,978,488</u>
Wastewater Sanitary Sewer Interc				
Utilities				
Debt	6,537	6,568	6,568	6,568
Fund Total	<u>6,537</u>	<u>6,568</u>	<u>6,568</u>	<u>6,568</u>
Water Revenue Bond Fund				
Capital Projects				
Capital	1,215,652	4,585,300	3,686,377	4,223,100
Fund Total	<u>1,215,652</u>	<u>4,585,300</u>	<u>3,686,377</u>	<u>4,223,100</u>
Wastewater Revenue Bond Fund				
Capital Projects				
Capital	306,620	68,000	4,211	1,247,500
Fund Total	<u>306,620</u>	<u>68,000</u>	<u>4,211</u>	<u>1,247,500</u>
Solid Waste Fund				
General Government				
Operating	7,531	-	-	23,084
Public Works				
Payroll	785,863	818,207	808,864	844,134
Operating	2,361,066	2,409,309	2,250,511	2,322,833
	<u>3,146,929</u>	<u>3,227,516</u>	<u>3,059,375</u>	<u>3,166,967</u>
Fund Total	<u>3,154,460</u>	<u>3,227,516</u>	<u>3,059,375</u>	<u>3,190,051</u>

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Equipment Maintenance Fund				
General Government Operating	-	-	-	26,184
Public Works				
Payroll	1,029,431	1,113,424	968,521	1,044,305
Operating	2,796,705	2,601,839	2,545,845	2,545,353
Capital	32,015	-	-	-
	<u>3,858,151</u>	<u>3,715,263</u>	<u>3,514,366</u>	<u>3,589,658</u>
Fund Total	<u>3,858,151</u>	<u>3,715,263</u>	<u>3,514,366</u>	<u>3,615,842</u>
Insurance Reserve Fund				
City Attorney				
Payroll	74,312	73,460	71,576	74,345
Operating	690,134	857,972	613,929	543,579
	<u>764,446</u>	<u>931,432</u>	<u>685,505</u>	<u>617,924</u>
General Government Operating	909,722	852,116	783,732	914,842
	<u>1,674,168</u>	<u>1,783,548</u>	<u>1,469,237</u>	<u>1,532,766</u>
Fund Total	<u>1,674,168</u>	<u>1,783,548</u>	<u>1,469,237</u>	<u>1,532,766</u>
Equip Replacement Fund				
City Administration Capital	-	43,670	37,811	-
City Attorney Capital	-	90,000	-	-
Information Tech Services Capital	248,376	-	714,859	147,000
Public Works Capital	527,046	910,000	1,095,368	369,000
Utilities Capital	134,278	165,000	166,589	45,000
Parks and Recreation Capital	529,511	353,500	286,000	66,000
Police Capital	9,551	-	-	-
Fire Capital	-	-	-	1,255,000

SCHEDULE 2
OPERATIONAL AND CAPITAL EXPENDITURES

(By Fund/Dept/Classification)

	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimate	2014-2015 Budget
Equip Replacement Fund				
Equipment Replacement				
Operating	(105,602)	7,344	7,344	687
Capital	-	2,486,017	-	3,050,000
	<u>(105,602)</u>	<u>2,493,361</u>	<u>7,344</u>	<u>3,050,687</u>
Fund Total	<u>1,343,160</u>	<u>4,055,531</u>	<u>2,307,971</u>	<u>4,932,687</u>
Workers Compensation				
Employee Benefits				
Operating	867,543	-	1,022,766	1,640,865
	<u>867,543</u>	<u>-</u>	<u>1,022,766</u>	<u>1,640,865</u>
Fund Total	<u>867,543</u>	<u>-</u>	<u>1,022,766</u>	<u>1,640,865</u>
Total Budget	153,087,688	189,137,104	159,088,233	200,492,336

SCHEDULE 3

2014-2015 OUTSIDE AGENCY SUMMARY

Listed by Function

Fund/Cognizant		2013-2014	2013-2014	2014-2015
Department	OUTSIDE AGENCY BY FUNCTION	BUDGET	ESTIMATE	BUDGET
	Economic Development			
2%/City Admin	Quartermaster Depot Contract	\$ 150,000	\$ 150,000	\$ 150,000
2%/City Admin	Yuma Visitors Bureau	650,000	650,000	650,000
General/City Attorney	Lobbying	217,656	217,656	207,000
General/City Admin	GYEDC	230,000	227,000	192,000
Water/Utility Admin	GYEDC	20,000	20,000	20,000
General/City Admin	Intergovernmental Public Transportation Authority (IPTA)	200,000	200,000	200,000
HURF/Public Works	Yuma Metropolitan Planning Organization	78,773	78,773	78,772
	Health and Welfare			
General/Police	Catholic Services - Safe House	15,500	15,500	15,500
General/Police	Amberly's Place	52,380	52,380	52,380
General/Police	Crossroads Mission/Detox	27,000	27,000	27,000
	Culture and Recreation			
2%/Parks&Rec	Yuma Fine Arts Assoc.	40,000	35,000	40,000
	TOTAL	<u>\$ 1,681,309</u>	<u>\$ 1,673,309</u>	<u>\$ 1,632,652</u>

**SCHEDULE 4
CITY OF YUMA
2014-2015 SUPPLEMENTALS**

DIV	POSITION	#	PERSONNEL	OPERATING	CAPITAL	TOTAL
GENERAL FUND						
CITY ADMINISTRATION						
1015	Senior Planner	1.0				
1070	Custodian (split w/DHGC)	0.25	8,725			
	SUBTOTAL	1.3	8,724.5	-	-	-
CITY ATTORNEY'S OFFICE						
1310	Legal Assistant*	1.0	46,758			46,758
1340	City Prosecutor reduce outside legal costs	1.0	101,244 (40,000)			101,244 (40,000)
	SUBTOTAL	2.0	108,002	-	-	108,002
COMMUNITY DEVELOPMENT						
3020	Administrative Assistant reduce PT Admin Asst	1.0	39,200 (15,620)			39,200 (15,620)
3020	Combination Bldg. Inspector	1.0	67,411			67,411
	SUBTOTAL	2.0	90,991	-	-	90,991
PARKS & RECREATION						
5020	Groundskeeper	2.0	64,202			64,202
	SUBTOTAL	2.0	64,202	-	-	64,202
POLICE						
6012	Police Officers* 4 @ 25%	1.0	67,813			67,813
6012	Police Officers 4 @ 25%	1.0	68,840			68,840
6012	Police Corporal*	1.0	63,031			63,031
6061	911 Dispatcher	1.0	47,921			47,921
6061	911 Supervisor	1.0	55,441			55,441
6070	Custodian* reduce PT	2.0	67,433 (60,994)			(60,994)
	SUBTOTAL	7.0	309,485	-	-	242,052
TOTAL GENERAL FUND		14.3	581,404	-	-	505,247
HIGHWAY USER REVENUE FUND						
4032	Electrician* reduce APS mtncce costs	1.0	55,415 (55,415)			55,415 (55,415)
TOTAL HIGHWAY USER REVENUE FUND		1.0	(55,415)	-	-	(55,415)
GRANT FUND						
6012	Police Officers* 4 @ 75%	3.0	203,439			203,439
6012	Police Officers 4 @ 75%	3.0	206,520			206,520
TOTAL GRANT FUND		6.0	409,959	-	-	409,959

**SCHEDULE 4
CITY OF YUMA
2014-2015 SUPPLEMENTALS**

DIV	POSITION	#	PERSONNEL	OPERATING	CAPITAL	TOTAL
TWO PERCENT TAX FUND						
5030	YCC Manager*	1.0	75,835			75,835
5065	Recreation Program Coordinator reduce PT Rec Prgrm Coord	1.0	40,768 (16,492)			40,768 (16,492)
TOTAL TWO PERCENT TAX FUND		2.0	100,111	-	-	100,111
DESERT HILLS GOLF COURSE FUND						
5072	Restaurant Supervisor*	1.0	63,507			63,507
	Shift Supervisor*	1.0	37,434			37,434
	Shift Supervisor upgr frm Kitchen Supv	upgr	38,876			38,876
	Line Cook upgr from Cook	upgr	9,508			9,508
5070	Custodian (split w/Admin)	0.75	26,174			26,174
TOTAL WATER FUND		2.75	175,499	-	-	175,499
WATER FUND						
4147	Instrumentation & Control Technician	1.0	49,882			49,882
TOTAL WATER FUND		1.0	49,882	-	-	49,882
TOTAL ALL FUNDS		27.0	1,261,440	-	-	1,185,282
	* Provisional	12.0				
	Supplemental	15.0				
		<u>27.0</u>				

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
MAYOR AND CITY COUNCIL					
Executive Assistant	45	1	1	1	1
Department Total		1	1	1	1
MUNICIPAL COURT					
Lead Court Clerk	37	-	1	1	1
Court Clerk	33	9	8	9	9
Court Specialist	41	1	1	1	1
Lead Municipal Court Officer	46	1	1	1	1
Municipal Court Officer	42	4	4	4	4
Municipal Court Administrator	66	1	1	1	1
Administrative Assistant	30	1	1	1	1
Department Total		17	17	18	18
CITY ADMINISTRATOR'S OFFICE					
Administration					
City Administrator	94	1	1	1	1
Executive Assistant	45	1	1	1	1
Deputy City Administrator	83	1	1	1	1
C.I.P. Administrator	57	1	1	1	1
C.I.P. Supervisor	70	-	-	1	-
C.I.P. Project Manager	67	3	3	3	-
Real Property/ROW Agent	55	-	-	1	1
Management Analyst	54	1	1	-	-
Marketing Specialist	43	-	-	1	1
Administrative Assistant	30	1	2	2	1
Division Total		9	10	12	7
Community Relations					
Public Affairs Coordinator	61	2	2	2	2
Television Production and Operations Manager	56	1	1	1	1
Video Production & Operations Specialist	43	1	1	1	1
Administrative Assistant	30	1	1	-	-
Division Total		5	5	4	4
Heritage Area Development					
Executive Director Yuma Crossing Heritage Area Cor	72	1	1	1	1
C.I.P. Project Manager	67	1	1	-	-
City Archeologist/Historian/Curator	51	1	1	1	1
Senior Planner	58	-	-	-	1
Administrative Specialist	37	-	1	1	1
Administrative Assistant	30	2	1	-	-
Division Total		5	5	3	4
City Clerk					
City Clerk	70	1	1	1	1
Deputy City Clerk	46	1	1	1	1
Administrative Specialist	37	1	1	1	1
Administrative Assistant	30	1	1	1	1
Division Total		4	4	4	4

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Redevelopment & Neighborhood Services					
Senior Neighborhood Services Specialist	53	1	1	-	-
Neighborhood Services Specialist	48	2	2	-	-
Code Enforcement Specialist	44	1	1	-	-
Housing Rehabilitation Specialist	41	1	1	-	-
Administrative Assistant	30	2	2	-	-
Division Total		7	7	-	-
Economic Development					
Economic Development Administrator	67	1	1	1	1
		1	1	1	1
Facilities Maintenance					
Facilities Maintenance Manager	66	1	1	1	1
Facilities Maintenance Supervisor	53	1	1	1	1
Lead Custodian	26	1	1	1	1
Facilities Maintenance Specialist	41	1	1	1	1
Senior Facilities Maintenance Worker	36	1	1	1	1
Facilities Maintenance Worker	33	1	2	2	2
Custodian	22	8	7	7	7
Administrative Specialist	37	1	1	1	1
Division Total		15	15	15	15
Department Total		46	47	39	35
CITY ATTORNEY					
City Attorney's Office					
City Attorney	85	1	1	1	1
Deputy City Attorney	79	1	1	1	1
Assistant City Attorney	76	2	2	2	2
Real Property/ROW Agent	55	1	1	-	-
Risk Management Coordinator	56	1	1	1	1
Legal Assistant	39	2	2	3	3
Division Total		8	8	8	8
Prosecutor's Office					
City Prosecutor	76	1	1	1	1
Assistant City Prosecutor/Police Legal Advisor	65	-	-	-	1
Legal Assistant	39	1	1	1	1
Division Total		2	2	2	3
Department Total		10	10	10	11
INFORMATION TECHNOLOGY SERVICES					
Administration					
Director of Information Technology Services	81	1	1	1	1
Assistant IT Director of Business Applications	72	1	1	1	1
Assistant IT Director for Telecommunication	72	1	1	1	1
Division Total		3	3	3	3

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Technical Support					
Network Engineer	68	1	1	1	1
Network Administrator	58	2	3	3	3
Wireless Network Engineer	66	1	1	1	-
G.I.S. Administrator	68	1	1	1	1
G.I.S. Analyst	59	2	2	2	2
Telephony Network Administrator	61	1	1	1	1
ITS Senior Business Applications Analyst	62	2	2	2	2
Public Safety Computer Specialist	43	2	-	-	-
Technical Support Specialist	47	5	6	6	6
Computer Support Specialist	45	3	3	3	3
Technical Support Assistant	40	2	2	2	2
Web Development Administrator	61	1	1	1	1
Senior GIS Technician	48	1	1	1	1
G.I.S. Technician	42	2	2	2	2
Division Total		26	26	26	25
Radio Communications					
Network Administrator	58	-	-	1	1
Wireless Network Engineer	66	-	-	-	1
Senior Wireless Communications Technician	50	1	1	1	1
Wireless Communications Technician	43	2	3	3	3
Division Total		3	4	5	6
Department Total		32	33	34	34
FINANCE DEPARTMENT					
Administration					
Director of Financial Services	81	1	1	1	1
Budget Manager	69	1	1	1	1
Administrative Specialist	37	1	1	-	-
Division Total		3	3	2	2
Customer Services					
Customer Account Supervisor	48	1	1	1	1
Tax and License Specialist	34	1	1	1	1
Senior Accounting Specialist	40	-	-	1	1
Senior Customer Account Specialist	36	1	1	-	-
Customer Account Specialist	32	3	3	4	4
Division Total		6	6	7	7
Purchasing					
Purchasing and Contracts Manager	63	1	1	1	1
Senior Buyer	51	1	1	1	1
Buyer	44	1	2	2	2
Purchasing Specialist	34	3	2	2	2
Mail Clerk	17	1	1	1	1
Division Total		7	7	7	7

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Accounting					
Accounting Manager	69	1	1	1	1
Accountant	52	4	4	4	4
Principal Accounting Specialist	46	2	2	2	2
Senior Accounting Specialist	40	2	2	2	2
Accounting Specialist	34	2	2	2	2
Division Total		11	11	11	11
Department Total		27	27	27	27
HUMAN RESOURCES DEPARTMENT					
Human Resources					
Director of Human Resources	78	1	1	1	1
Human Resources Manager	58	2	2	2	2
Senior Human Resources Specialist	48	1	1	1	1
Human Resources Specialist	39	4	4	4	4
Environmental Program Coordinator	54	1	1	1	1
Safety Specialist	53	-	1	1	1
Administrative Assistant	30	1	1	1	1
Division Total		10	11	11	11
Department Total		10	11	11	11
COMMUNITY DEVELOPMENT					
Administration					
Director Community Development	80	1	1	1	1
Development Project Coordinator	58	1	1	1	1
Division Total		2	2	2	2
Building Safety					
Building Official	68	1	1	1	1
Deputy Building Official	57	1	1	1	1
Building Plans Examiner	49	4	4	4	4
Building Inspection Field Supervisor	56	1	1	1	1
Combination Building Inspector	53	2	2	3	4
Building Inspector	47	4	4	3	3
Code Enforcement Specialist	44	2	2	2	2
Senior Permit Technician	41	1	1	1	1
Permit Technician	37	2	2	2	2
Administrative Assistant	30	1	1	1	2
Division Total		19	19	19	21
Redevelopment & Neighborhood Services					
Neighborhood Services Manager	66	-	-	1	1
Senior Neighborhood Services Specialist	53	-	-	2	2
Neighborhood Services Specialist	48	-	-	2	2
Code Enforcement Specialist	44	-	-	1	1
Housing Rehabilitation Specialist	41	-	-	1	1
Administrative Assistant	30	-	-	2	2
Division Total		-	-	9	9

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Community Planning					
Planning Manager	71	1	1	1	1
Administrative Specialist	37	1	1	1	1
Administrative Assistant	30	1	1	1	1
Principal Planner	60	3	3	3	3
Associate Planner	52	1	1	1	1
Assistant Planner	48	3	3	3	3
Senior Planner	58	2	2	2	1
Division Total		12	12	12	11
Department Total		33	33	42	43
PUBLIC WORKS DEPARTMENT					
Fleet Services					
Fleet Manager	62	1	1	1	1
Fleet Superintendent	52	1	1	1	1
Fleet Services Foreman	47	2	2	1	1
Senior Equipment Mechanic	45	3	3	4	4
Equipment Mechanic	41	6	6	6	6
Administrative Specialist	37	1	1	1	1
Mechanic Assistant	15	1	1	1	1
Division Total		15	15	15	15
Fleet Parts					
Inventory Specialist	33	2	2	2	2
Division Total		2	2	2	2
Engineering Services					
Assistant Director of Public Works/City Engineer	77	1	1	1	1
Principal Engineer	72	-	-	1	1
Construction Inspection Supervisor	53	1	1	1	1
C.I.P. Supervisor	70	-	-	-	1
C.I.P. Project Manager	67	-	-	-	3
Traffic Engineer	67	1	1	1	1
Assistant Traffic Engineer	63	-	-	-	1
Engineering Associate	56	1	1	1	1
Registered Land Surveyor	59	1	1	1	1
C.A.D.D. Technician	42	1	1	1	1
Construction Inspector	47	-	3	3	3
Senior Engineering Technician	48	6	3	3	4
Engineering Technician	42	4	4	4	4
Engineering Manager	67	1	1	1	1
Administrative Specialist	37	1	1	1	1
Administrative Assistant	30	-	-	1	2
Division Total		18	18	20	27

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Development Engineering					
Assistant City Engineer	70	1	1	1	1
Senior Civil Engineer	63	3	3	3	3
Division Total		4	4	4	4
Solid Waste					
PW Maintenance Supervisor - Solid Waste	50	1	1	1	1
Heavy Equipment Operator	39	8	8	8	8
Division Total		9	9	9	9
Uncontained Waste					
Heavy Equipment Operator	39	2	2	2	2
Senior Street Maintenance Worker	36	1	1	1	1
Street Maintenance Worker	32	1	1	1	1
Division Total		4	4	4	4
Street - Maintenance					
Director Public Works	80	1	1	1	1
Maintenance Supervisor - Streets	50	1	1	1	1
PW Maintenance Foreman	45	1	1	1	1
Heavy Equipment Operator	39	2	2	2	2
Equipment Operator	35	2	2	2	2
Senior Street Maintenance Worker	36	2	2	2	2
Street Maintenance Worker	32	6	6	6	6
Code Compliance Specialist	44	2	2	2	2
Administrative Specialist	37	1	1	1	1
Division Total		18	18	18	18
Street - Street Lighting					
Electrician	44	-	-	1	1
Division Total		-	-	1	1
Street - Traffic Signals					
Traffic Signals Supervisor	56	1	1	1	1
Assistant Traffic Engineer	63	1	1	-	-
Engineering Associate	56	-	-	1	1
Traffic Signals Technician	46	3	3	3	3
Senior Engineering Technician	48	1	1	1	-
Division Totals		6	6	6	5
Street - Street Sweeping					
Heavy Equipment Operator	39	4	4	4	4
Division Total		4	4	4	4
Street - Traffic Signs and Striping					
PW Maintenance Foreman	45	1	1	1	1
Senior Street Maintenance Worker	36	2	2	2	2
Street Maintenance Worker	32	2	2	2	2
Division Total		5	5	5	5

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Street - Storm Drain Maintenance					
PW Maintenance Foreman	45	1	1	1	1
Equipment Operator	35	1	1	1	1
Division Total		2	2	2	2
Street - Curbs, Gutters & Sidewalks					
Equipment Operator	35	1	1	1	1
Senior Street Maintenance Worker	36	2	2	2	2
Street Maintenance Worker	32	2	2	2	2
Division Total		5	5	5	5
Street-Retention Basins					
PW Maintenance Foreman	45	1	1	1	1
Grounds Maintenance Specialist	27	2	2	2	2
Groundskeeper	22	7	7	7	7
Division Total		10	10	10	10
Street-Pathways and Trails					
Equipment Operator	35	1	1	1	1
Senior Street Maintenance Worker	36	1	1	1	1
Division Total		2	2	2	2
Department Total		104	104	107	113
UTILITIES DEPARTMENT					
Administration					
Director of Utilities	80	1	-	-	-
Admin Support Supervisor	43	1	-	-	-
Administrative Specialist	37	1	-	-	-
Administrative Assistant	30	1	-	-	-
Administrative Assistant	30	1	-	-	-
Division Total		5	-	-	-
Water - Administration					
Director of Utilities	80	-	1	1	1
Admin Support Supervisor	43	-	1	1	1
Administrative Specialist	37	-	1	1	1
Utilities Division Manager	62	2	2	2	2
Administrative Assistant	30	1	3	3	3
Division Total		3	8	8	8

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Water - Main Street Treatment Plant					
Water/Wastewater Treatment Plant Superintendent	55	1	1	1	1
Chief Water/Waste Water Treatment Plant Operator	49	1	1	1	1
Senior Water/Wastewater Treatment Plant Operator	45	5	5	5	5
Water/Wastewater Treatment Plant Operator	39	4	4	4	4
Groundskeeper	22	3	2	2	2
Chief Water/Waste Water Treatment Plant Mechanic	48	1	1	1	1
Water/Wastewater Treatment Plant Mechanic	43	2	2	2	2
Instrumentation & Control Technician	45	1	1	1	-
Electrician	44	1	1	1	1
Instrumentation & Control Technician Assistant	35	1	1	1	-
Administrative Assistant	30	1	1	1	1
Utility Environmental Safety & Compliance Coordinator	36	1	1	-	-
Cross Connection Control Specialist	44	1	1	1	1
Division Total		23	22	21	19
Water - Transmission/Distribution					
Utility Systems Superintendent	56	1	1	1	1
Water/Wastewater Systems Supervisor	44	2	2	2	2
Water/Waste Water Systems Maintenance Tech	35	10	10	10	10
Senior Water/Wastewater Maintenance Technician	37	3	3	3	3
Water Systems Quality Control Coordinator	44	1	1	1	1
Division Total		17	17	17	17
Water - Customer Service					
Customer Services Field Crew Supervisor	43	1	1	1	1
Meter Services Supervisor	49	1	1	1	1
Customer Service Field Representative	38	4	4	4	4
Meter Reader	33	2	2	2	2
Utility Rates Technician	35	1	1	1	1
Utility Rates Program Coord.	47	1	1	1	1
Senior Meters Services Technician	39	1	1	1	1
Meter Repair Worker	35	1	1	1	1
Senior Customer Account Specialist	36	-	-	1	1
Inventory Specialist	33	1	1	1	1
Division Total		13	13	14	14
Water - Agua Viva Water Treatment Plant					
Chief Water/Waste Water Treatment Plant Operator	49	1	1	1	1
Senior Water/Wastewater Treatment Plant Operator	45	2	2	4	4
Chief Water/Waste Water Treatment Plant Mechanic	48	1	1	1	1
Instrumentation & Control Technician Assistant	35	1	1	1	-
Water/Wastewater Treatment Plant Mechanic	43	2	2	2	2
Water/Wastewater Treatment Plant Operator	39	3	3	1	1
Electrician	44	1	1	1	1
Instrumentation & Control Technician	45	1	1	1	-
Groundskeeper	22	3	2	2	2
Division Total		15	14	14	12

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Water - Laboratory					
Lab Director	59	1	1	1	1
Lab Analyst	40	1	1	1	1
Division Total		2	2	2	2
Water - SCADA					
Instrumentation & Control Technician	45	-	-	-	3
Instrumentation & Control Technician Assistant	35	-	-	-	2
Division Total		-	-	-	5
Wastewater - Figueroa					
Water/Wastewater Treatment Plant Superintendent	55	1	1	1	1
Chief Water/Waste Water Treatment Plant Operator	49	-	1	1	1
Senior Water/Wastewater Treatment Plant Operator	45	6	5	5	5
Instrumentation & Control Supervisor	50	1	1	1	-
Groundskeeper	22	1	2	2	2
Water/Wastewater Treatment Plant Operator	39	4	4	4	4
Electrician	44	2	2	2	2
Chief Water/Waste Water Treatment Plant Mechanic	48	1	1	1	1
Senior Water/Waste Water Treatment Plant Mechanic	46	-	1	1	1
Water/Wastewater Treatment Plant Mechanic	43	4	3	3	3
Administrative Assistant	30	1	1	1	1
Inventory Specialist	33	1	1	1	1
Instrumentation & Control Technician	45	1	1	1	-
Division Total		23	24	24	22
Wastewater - Collection					
Water/Wastewater Systems Supervisor	44	1	1	1	1
Utility Systems Superintendent	56	1	1	1	1
Water/Waste Water Systems Maintenance Tech	35	11	11	11	11
Senior Water/Wastewater Maintenance Technician	37	2	2	2	2
Division Total		15	15	15	15
Wastewater - Pretreatment					
Water Quality Assurance Supervisor	56	1	1	1	1
Industrial Pretreatment Inspector	44	-	-	-	-
Pretreatment Coordinator	47	1	1	1	1
Industrial Pretreatment Inspector	44	3	3	3	3
Division Total		5	5	5	5
Wastewater - Desert Dunes					
Water/Wastewater Treatment Plant Mechanic	43	1	1	1	1
Facilities Maintenance Worker	33	1	1	1	1
Senior Water/Wastewater Treatment Plant Operator	45	1	2	2	2
Water/Wastewater Treatment Plant Operator	39	1	1	1	1
Groundskeeper	22	-	1	1	1
Division Total		4	6	6	6

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Wastewater - Laboratory					
Chemist	48	1	1	1	1
Lab Analyst	40	1	1	1	1
Division Total		2	2	2	2
Wastewater - SCADA					
Instrumentation & Control Supervisor	50	-	-	-	1
Instrumentation & Control Technician	45	-	-	-	1
Division Total		-	-	-	2
Department Total		127	128	128	129
PARKS AND RECREATION DEPARTMENT					
Administration					
Director Parks & Recreation	79	1	1	1	1
Assistant Director of Parks and Recreation	72	1	1	1	1
Parks & Golf Course Manager	65	1	1	1	1
Recreation Superintendent	62	1	1	1	1
Admin Support Supervisor	43	1	1	1	1
Administrative Assistant	30	3	3	3	3
Arts & Culture Program Manager	62	1	1	1	1
Marketing Specialist	43	1	1	1	1
Division Total		10	10	10	10
Parks Maintenance					
Assistant Parks Maintenance Manager	58	1	1	1	1
Grounds Maintenance Supervisor	47	1	1	1	1
Grounds Maintenance Crew Leader	38	8	8	8	8
Senior Equipment Mechanic	45	1	1	1	1
Equipment Mechanic	41	1	2	2	2
Parks Maintenance Specialist	31	2	1	1	1
Grounds Maintenance Specialist	27	18	18	18	18
Groundskeeper	22	22	22	22	24
Division Total		54	54	54	56
Urban Forestry					
Grounds Maintenance Supervisor	47	1	1	1	1
Groundskeeper	22	1	1	1	1
Division Total		2	2	2	2
Civic Center					
YCC Manager	59	-	-	1	1
Civic & Conv Center Operations Supervisor	50	1	1	1	1
Events Operations Leader	40	4	4	4	4
Civic Center Bookings & Events Supervisor	50	1	1	1	1
Events Specialist	37	1	1	1	1
Administrative Assistant	30	1	1	1	1
Division Total		8	8	9	9

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Baseball Complex					
Grounds Maintenance Supervisor	47	1	1	1	1
Grounds Maintenance Crew Leader	38	1	1	1	1
Groundskeeper	22	3	3	3	3
Division Total		5	5	5	5
Downtown Mall					
Grounds Maintenance Specialist	27	1	1	1	1
Groundskeeper	22	1	1	1	1
Division Total		2	2	2	2
Recreation - General					
Recreation Program Supervisor	49	4	4	4	4
Recreation Program Coordinator	33	2	2	2	2
Division Total		6	6	6	6
Yuma Readiness & Community Center					
Recreation Program Coordinator	33	1	1	1	1
Division Total		1	1	1	1
Arts and Culture					
Theatre Production Supervisor	50	1	1	1	1
Marketing Specialist	43	1	1	1	1
Administrative Assistant	30	2	2	2	2
Recreation Program Coordinator	33	-	-	-	1
Events Specialist	37	1	1	1	1
Events Operations Leader	40	1	1	1	1
Division Total		6	6	6	7
Facility Maintenance					
HVAC Mechanic	47	1	1	1	1
Facilities Maintenance Supervisor	53	-	2	2	2
Facilities Maintenance Specialist	41	6	4	4	4
Facilities Maintenance Worker	33	1	1	1	1
Custodian	22	1	1	2	3
Division Total		9	9	10	11
Desert Hills Golf Course-Maintenance					
Grounds Maintenance Crew Leader	38	1	1	1	1
Grounds Maintenance Supervisor	47	1	1	1	1
Senior Equipment Mechanic	45	1	1	1	1
Grounds Maintenance Specialist	27	1	1	1	1
Division Total		4	4	4	4
Desert Hills Golf Course-Restaurant					
Restaurant Supervisor	46	1	1	2	2
Restaurant Shift Supervisor	26	1	1	2	2
Line Cook	22	1	1	1	1
Division Total		3	3	5	5

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Desert Hills Golf Course-Pro Shop					
Golf Operations Manager	53	1	1	1	1
Instructor of Golf	35	1	1	1	1
Assistant Golf Shop Manager	35	1	1	1	1
Administrative Assistant	30	1	1	1	1
Division Total		4	4	4	4
Desert Hills Golf Course Par 3-Maintenance					
Groundskeeper	22	2	2	2	2
Division Total		2	2	2	2
Department Total		116	116	120	124
POLICE DEPARTMENT					
Administration					
Chief of Police	83	1	1	1	1
Deputy Chief of Police	78	1	1	1	1
Police Captain - Field Services	74	1	1	1	1
Police Captain - Support Services	74	1	1	1	1
Police Captain - Investigations	74	1	1	1	1
Police Sergeant	61	1	1	1	2
Police Officer	50	1	1	-	3
Administrative Specialist	37	1	1	1	1
Administrative Assistant	30	1	1	1	1
Division Total		9	9	8	12
Animal Control					
Animal Control Supervisor	46	1	1	1	1
Animal Control Officer	38	4	4	4	4
Administrative Assistant	30	1	1	1	1
Division Total		6	6	6	6
Patrol					
Police Lieutenant	70	5	5	5	5
Police Sergeant	61	12	13	13	12
Police Corporal	56	11	10	11	11
Master Police Officer	54	9	9	6	6
Police Officer	50	76	84	92	93
Civilian Investigator	43	5	5	5	5
Police Assistant	38	7	7	7	9
Administrative Specialist	37	1	1	1	1
Division Total		126	134	140	142

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Investigations					
Police Lieutenant	70	2	2	2	2
Police Sergeant	61	4	4	4	4
Police Corporal	56	1	1	-	-
Master Police Officer	54	7	7	5	5
Police Officer	50	18	18	23	25
Civilian Investigator	43	1	1	1	1
Police Crime Analyst	50	1	1	1	1
Administrative Assistant	30	1	1	1	1
Evidence/Identification Supervisor	52	1	1	1	1
Evidence Technician	39	3	3	3	3
Forensic Technician	49	4	4	4	4
Administrative Specialist	37	1	1	1	1
Division Total		44	44	46	48
Quality Assurance					
Police Lieutenant	70	1	1	1	1
Police Sergeant	61	3	3	3	3
Police Corporal	56	1	1	-	-
Master Police Officer	54	1	1	1	-
Police Officer	50	4	4	3	2
Police Assistant	38	2	2	2	-
Polygraph Examiner	54	1	1	1	1
Division Total		13	13	11	7
Records and Communications					
Police Records Manager	66	1	1	-	-
Police Records Supervisor	43	-	-	2	2
Police Records Specialist	32	12	12	12	12
Administrative Assistant	30	2	2	2	2
Division Total		15	15	16	16
Public Safety Communications Center					
Police Lieutenant	70	1	1	1	1
911 Emergency Dispatch Supervisor	47	4	4	4	5
911 Emergency Dispatcher	40	26	26	26	27
Administrative Assistant	30	1	1	1	1
Division Total		32	32	32	34
Facility Maintenance					
Senior Facilities Maintenance Worker	36	1	1	1	1
Facilities Maintenance Supervisor	53	1	1	1	1
Facilities Maintenance Worker	33	-	1	1	1
Custodian	22	2	2	4	4
Division Total		4	5	7	7
Department Total		249	258	266	272

**SCHEDULE 5
2014-2015 AUTHORIZED STAFFING LEVEL**

AUTHORIZED PERSONNEL	Grade	FY 11/12	FY 12/13	FY 13/14	FY 14/15
FIRE DEPARTMENT					
Administration					
Fire Chief	83	1	1	1	1
Assistant Fire Chief	76	1	1	1	1
Fire Administrative Project Analyst	58	1	1	1	1
Administrative Specialist	37	1	1	1	1
Administrative Assistant	30	3	3	3	3
Division Total		7	7	7	7
Professional Services					
Fire Battalion Chief	68	1	1	1	1
Fire Training Captain	63	2	2	2	2
Division Total		3	3	3	3
Operations					
Fire Battalion Chief	68	3	3	4	4
Fire Captain	59	24	24	24	24
Fire Captain/EMS	59	2	2	2	2
Fire Engineer	52	24	24	24	24
Fire Fighter/EMT	47	57	51	51	51
Fire Fighter/Cadet	38	6	6	6	6
Fire Equipment Fleet Administrator	59	1	1	1	1
Division Total		117	111	112	112
Community Risk Reduction					
Fire Marshal	68	-	-	1	1
Assistant Fire Marshal	53	1	1	-	-
Fire Inspector	54	2	2	2	2
Fire Battalion Chief	68	1	1	-	-
Division Total		4	4	3	3
Department Total		131	125	125	125
CITY TOTAL		903	910	928	943

**SCHEDULE 6
City of Yuma Salary Schedule**

Salary Schedule							
Grade	Minimum	Midpoint	Maximum	Grade	Minimum	Midpoint	Maximum
8	15,920	19,104	22,288	54	49,572	59,487	69,401
9	16,318	19,581	22,845	55	50,811	60,974	71,136
10	16,725	20,071	23,416	56	52,082	62,498	72,915
11	17,144	20,573	24,002	57	53,384	64,061	74,738
12	17,572	21,087	24,602	58	54,718	65,662	76,606
13	18,012	21,614	25,217	59	56,086	67,304	78,521
14	18,462	22,155	25,847	60	57,488	68,986	80,484
15	18,924	22,709	26,493	61	58,925	70,711	82,496
16	19,397	23,276	27,155	62	60,399	72,479	84,559
17	19,882	23,858	27,835	63	61,909	74,291	86,673
18	20,378	24,454	28,530	64	63,456	76,148	88,839
19	20,889	25,066	29,244	65	65,043	78,052	91,061
20	21,410	25,692	29,974	66	66,669	80,003	93,337
21	21,946	26,335	30,724	67	68,336	82,003	95,671
22	22,495	26,993	31,492	68	70,045	84,053	98,062
23	23,056	27,668	32,280	69	71,795	86,154	100,514
24	23,633	28,360	33,087	70	73,591	88,309	103,027
25	24,223	29,069	33,914	71	75,430	90,516	105,602
26	24,829	29,796	34,762	72	77,316	92,779	108,242
27	25,450	30,540	35,630	73	79,249	95,099	110,949
28	26,086	31,304	36,521	74	81,230	97,476	113,722
29	26,738	32,086	37,434	75	83,261	99,913	116,566
30	27,407	32,889	38,371	76	85,342	102,411	119,479
31	28,092	33,711	39,330	77	87,476	104,972	122,467
32	28,794	34,554	40,313	78	89,662	107,595	125,528
33	29,515	35,417	41,320	79	91,904	110,285	128,667
34	30,252	36,303	42,354	80	94,201	113,042	131,883
35	31,008	37,210	43,413	81	96,557	115,868	135,180
36	31,784	38,141	44,497	82	98,970	118,765	138,559
37	32,578	39,094	45,610	83	101,445	121,734	142,024
38	33,393	40,072	46,751	84	103,981	124,778	145,574
39	34,228	41,073	47,919	85	106,581	127,897	149,213
40	35,083	42,100	49,117	86	109,246	131,095	152,944
41	35,961	43,153	50,345	87	111,977	134,372	156,767
42	36,859	44,232	51,604	88	114,776	137,731	160,686
43	37,781	45,337	52,894	89	117,645	141,175	164,704
44	38,726	46,471	54,217	90	120,587	144,704	168,821
45	39,694	47,633	55,571	91	123,601	148,321	173,042
46	40,686	48,824	56,961	92	126,692	152,029	177,367
47	41,703	50,044	58,385	93	129,859	155,830	181,802
48	42,746	51,295	59,845	94	133,105	159,726	186,347
49	43,814	52,577	61,340	95	136,432	163,719	191,006
50	44,910	53,892	62,875	96	139,843	167,812	195,781
51	46,032	55,239	64,446	97	143,339	172,007	200,675
52	47,183	56,620	66,057	98	146,923	176,308	205,693
53	48,363	58,036	67,708	99	150,596	180,715	210,834

SCHEDULE 7
Budget Resolution

RESOLUTION NO. R2014-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA, ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF YUMA FOR THE FISCAL YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015; AND DECLARING THAT SUCH SHALL CONSTITUTE THE ADOPTED BUDGET OF THE CITY OF YUMA FOR SUCH FISCAL YEAR; DECLARING NECESSITY OF BOARDS AND COMMISSIONS; AND AUTHORIZING EMPLOYMENT OF OUTSIDE LEGAL COUNSEL.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona and the Charter and Ordinances of the City of Yuma, the City Council is required to adopt a Budget; and,

WHEREAS, the City Council has prepared and filed with the City Clerk a proposed Budget for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015, and which was tentatively adopted on June 4, 2014; and,

WHEREAS, due notice has been given by the City Clerk, as required by law, that the Budget for Fiscal Year 2014-2015 with supplementary schedules and details is on file and open to inspection by anyone interested; and,

WHEREAS, it appears that the sums to be raised by primary taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in Section 42-17051, Arizona Revised Statutes; and,

WHEREAS, the total of amounts proposed for expenditure in the Fiscal Year from July 1, 2014, to June 30, 2015, do not exceed the expenditure limitation established for the City of Yuma; and,

WHEREAS, a hearing has been held on this Budget for Fiscal Year 2014-2015, as required by law; and,

WHEREAS, the Yuma City Charter requires, at Article IX, Section 1, that the City Council annually review all current Boards and Commissions and determine whether such are necessary.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Yuma as follows:

SECTION 1: That the City Council has finally determined the estimates of expenditures which will be required of the City of Yuma for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

SECTION 2: That the Purposes of Expenditure and the amount finally determined upon for each purpose as set forth in Exhibits A through F attached hereto constitutes the official and finally adopted Budget of the City and the Main Street Mall and Offstreet Parking Maintenance District No. 1 for the 2014-2015 Fiscal Year as subject to the State Budget Law.

SCHEDULE 7
Budget Resolution

SECTION 3: That money from any fund may be used for any of the purposes set forth in SECTION 2, except money specifically restricted by State Law or City Charter, Ordinance or Resolutions.

SECTION 4: That all current City Boards and Commissions are necessary for the public health, safety and welfare of the City and should be continued.

Adopted this 18th day of June 2014.

APPROVED:



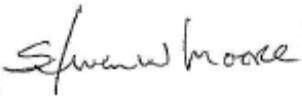
Douglas J. Nicholls
Mayor

ATTESTED:



Lynda Bushong
City Clerk

APPROVED AS TO FORM



Steven W. Moore
City Attorney

SCHEDULE 8
2014 LEVY LIMIT WORKSHEET
COUNTY OF: YUMA **TAX AUTHORITY: CITY OF YUMA**

	Construction	5,406,608
SECTION A. 2013 MAXIMUM LEVY		
A.1	2012 MAXIMUM ALLOWABLE PRIMARY TAX LEVY LIMIT	10,923,330
A.2	LINE A.1 MULTIPLIED BY 1.02 EQUALS	11,141,797
SECTION B. 2014 NET ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN 2013		
B.1	CENTRALLY ASSESSED	29,316,948
B.2	LOCALLY ASSESSED REAL	460,583,513
B.3B	LOCALLY ASSESSED PERSONAL PROPERTY	30,530,019
B.4	TOTAL OF B.1 THROUGH B.3 EQUALS	520,430,480
B.5	B.4 DIVIDED BY 100 EQUALS	5,204,305
SECTION C. 2014 NET ASSESSED VALUES		
C.1	CENTRALLY ASSESSED	30,488,471
C.2	LOCALLY ASSESSED REAL	464,761,016
C.3B	LOCALLY ASSESSED PERSONAL PROP (PR YR)	30,587,601
C.4	TOTAL OF C.1 THROUGH C.3 EQUALS	525,837,088
C.5	C.4 DIVIDED BY 100 EQUALS	5,258,371
SECTION D. 2014 LEVY LIMIT CALCULATION		
D.1	ENTER LINE A.2	11,141,797
D.2	ENTER LINE B.5	5,204,305
D.3	DIVIDE D.1 BY D.2 AND ENTER RESULT	2.1409
D.4	ENTER LINE C.5	5,258,371
D.5	MULTIPLY D.4 BY D.3 AND ENTER RESULT LINE D.5 EQUALS 2013 ---- MAXIMUM ALLOWABLE LEVY LIMIT	11,257,646
D.6	ENTER EXCESS PROPERTY TAXES COLLECTIBLE PURSUANT TO ARS 42-17051, SECTION B	-
D.7	ENTER AMOUNT IN EXCESS OF EXPENDITURE LIMITATION PURSUANT TO ARS 42-17051, SECTION C	-
D.8	LINE D.5 MINUS LINE D.6 AND LINE D.7 EQUALS 2014 ALLOWABLE LEVY	11,257,646
	Proposed Tax Rate	\$ 1.8281
	Levy	9,612,828

Glossary

Actual vs. Budgeted: Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses, which are incurred by the end of the fiscal year.

Assessed Value/Valuation: Value of real and personal property determined by the County Assessor and Arizona Department of Revenue upon which property taxation is based.

Bonds: Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), and interest at a stated rate or according to a formula for determining the interest rate.

Bond Rating: An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

Budget: A plan of financial operation for a specific time period. The budget contains the estimated expenditures needed to continue the City's operations for the year and the anticipated revenues to finance them.

Budgetary guidelines: Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's budgetary guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.

Capital Improvement Program (CIP): A plan for capital expenditures needed to maintain and expand the public infrastructure. It projects these infrastructure needs for ten years and is updated annually to reflect the latest priorities. The first year of the CIP is adopted with the City's operating budget.

Capital Outlay: Items that cost more than \$5000 and have a useful life of more than two years.

CIP: See Capital Improvement Program.

Contingency: An appropriation of funds to cover unforeseen events that may occur during the fiscal year, such as natural emergencies, shortfalls in revenue and similar events.

Debt Service: Principal and interest payments on outstanding bonds.

Enterprise Funds: Funds that are accounted for in a manner similar to a private business with the intention to cover their costs through user fees. The City has four enterprise funds: Arroyo Dunes Golf Course, Desert Hills Golf Course, Water, and Wastewater.

Estimate: The most recent estimate of current year revenue and expenditures.

Expenditure: Current operating expenses.

Fiscal Year (FY): The period designated by the City for the beginning and ending of financial transactions.

The fiscal year for the City of Yuma begins July 1 and ends June 30.

Full-time Equivalent Position (FTE): A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, an employee may be split 50% between two divisions, thus .5 in one division and .5 in the other.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.

Fund Balance: A balance or carry over that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures. The beginning fund balance is the residual funds brought forward from the previous fiscal year.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of financial accounting and reporting that govern the form and content of basic financial statements.

Governmental Funds: Funds that house tax-supported activities; i.e., General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Grant: A contribution by a government unit or funding source to aid in the support of a specified function.

Infrastructure: Facilities that support the continuance and growth of a community. Examples include roads, water lines, and sewers.

Internal Service Funds: Fund that provides goods or services to another department, agency or government on a cost-reimbursement basis. The City has three internal service funds: Equipment Maintenance, Equipment Replacement, and Insurance Reserve.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Operating Budget: Day-to-day costs of delivering city services and estimates of revenues to be collected that comprise the City's financial affairs for a fiscal year.

Operating Expenses: The cost of personnel, materials and equipment required for a department to function.

Operating Revenue: Funds received as income to pay for ongoing operations. For example, taxes, user fees, interest earnings, and grants.

Personal Services: Expenditures for salaries and fringe benefits for employees.

Primary Tax: Property tax levied for government operating budgets. Arizona statutes limit the primary property tax levy amount.

Property Tax: A tax based on the assessed value of property, both real property (land and buildings) and personal property (equipment). The total property tax levied by a municipality. Arizona's municipal property tax system is divided into a primary and secondary rate.

Proprietary Funds: Funds that are focused on changes in net assets, operating income, financial position, and cash flow; i.e., Enterprise Funds and Internal Service Funds.

Reappropriation (Rebudget): The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Reserved fund balance: The portion of a governmental fund's net assets that is not available for appropriation.

Revenue: Financial resources received from taxes, user charges and other levels of government.

Secondary Tax: Property tax used to pay general obligation debt of the government. Arizona statute limits the overall amount of general obligation debt but, unlike primary property tax, does not limit on the tax itself, as the secondary tax is based on voter-approved debt issuance.

Special Revenue Fund: A fund used to account for receipts from revenue sources that have been earmarked for specific activities. For example, Highway User Revenue funds must be used for street maintenance.

State-Shared Revenue: Includes the City's portion of the state sales tax revenues, state income tax receipts, and Motor Vehicle In-Lieu taxes.

Supplemental: A request to add a position to the authorized staffing list and all associated costs with that position.

Tax Levy: The total amount of the general property taxes collected for purposes specified in the Tax Levy Ordinance.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Transfer: Movement of resources from one fund into another fund in which the resources are expended. For example, an interfund transfer would include the transfer of operating resources from the General Fund to the Capital Projects Fund, where long-term capital expenditures are recorded. Other examples include a transfer from the General Fund to the Solid Waste Fund, as user charges in Solid Waste are not sufficient to cover the cost of services and general revenues must be used (subsidy).

Undesignated Fund Balance: Funds remaining from prior year that are available for appropriation and expenditure in the current year.

User Charges: The payment of a fee in direct receipt of a public service by the party who benefits from the service.



City of YUMA