



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

Notice is hereby given that the Yuma City Council will hold a public hearing in the Council Chambers, City Hall, One City Plaza, Yuma, Arizona, on Wednesday, June 18, 2014, at 5:30 P.M., for the purpose of (1) hearing taxpayers in favor of or against any proposed expenditure or tax levy and (2) finally determining and adopting estimates of proposed expenditures for the various purposes as set forth in the estimates and tentatively adopted. This final determination shall constitute the budget of said City for fiscal year 2014-2015. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2014-2015 tax levy. Final adoption of the tax levy will occur on July 2, 2014. The proposed Budget may be examined in the office of the City Clerk located at One City Plaza, Yuma, Arizona, at the Yuma County Library located at 2951 S 21st Drive, Yuma, Arizona, or may be viewed online at www.yumaaz.gov.

CITY OF YUMA, ARIZONA
SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
 Fiscal Year 2014-2015

FUND	ADOPTED	ACTUAL	FUND	PROPERTY	ESTIMATED	OTHER	INTERFUND TRANSFERS		TOTAL	BUDGETED
	BUDGETED	EXPENDITURES	BALANCE/	TAX	REVENUES	FINANCING	2014-2015		FINANCIAL	EXPENDITURES
	EXPENSES	EXPENSES	NET	REVENUES	OTHER THAN	SOURCES/(USES)	IN	(OUT)	RESOURCES	EXPENSES
	2013-2014	2013-2014	ASSETS	2014-2015	PROPERTY TAXES	2014-2015			AVAILABLE	2014-2015
			7/1/2014		2014-2015				2014-2015	2014-2015
General Fund	\$ 58,787,895	\$ 58,821,823	\$ 16,535,621	\$ 9,612,828	\$ 54,102,545	\$ -	\$ 125,780	\$ 4,369,885	\$ 76,006,889	\$ 63,214,387
Special Revenue Funds	33,707,705	20,729,046	11,869,826	110,000	37,853,781	-	100,605	8,703,784	41,230,428	33,062,117
Debt Service Fund	12,607,780	13,575,355	544,045	-	382,355	-	12,256,223	-	13,182,623	12,638,578
Capital Projects Funds	10,533,824	5,202,636	12,087,812	-	11,851,050	-	-	-	23,938,862	20,041,200
Enterprise Funds	63,945,552	52,445,033	39,931,380	-	50,346,952	-	1,144,391	108,939	91,313,784	59,813,894
Internal Service Fund	9,554,342	8,314,340	17,205,789	-	6,889,945	-	-	444,391	23,651,343	11,722,160
Total All Funds	\$ 189,137,098	\$ 159,088,233	\$ 98,174,473	\$ 9,722,828	\$ 161,426,628	\$ -	\$ 13,626,999	\$ 13,626,999	\$ 269,323,929	\$ 200,492,336

EXPENDITURE LIMITATION COMPARISON

	2013-2014	2014-2015
Budgeted Expenditures	\$ 189,137,098	\$ 200,492,336
Budgeted Expenditures Adjusted For Reconciling Items	189,137,098	200,492,336
Less: Estimated Exclusions	100,409,348	90,152,759
Total Estimated Expenditures Subject to Limitation	88,727,750	110,339,577
Expenditure Limitation	\$ 122,809,698	\$ 122,794,749

SCHEDULE A



CITY OF YUMA, ARIZONA
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
 Fiscal Year 2014-15

	2013-2014 FISCAL YEAR	2014-2015 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 11,257,646	\$ 10,586,967
2. Amount Received from Primary Property Taxation in the 2013-2014 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	<u>-</u>	<u>-</u>
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 9,612,828	\$ 9,612,828
B. Secondary Property Taxes	-	-
C. Total Property Tax Levy Amounts	<u>\$ 9,612,828</u>	<u>\$ 9,612,828</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2013-2014 Levy	9,500,000	
(2) Prior Years' Levies	250,000	
(3) Total Primary Property Taxes	<u>\$ 9,750,000</u>	
B. Secondary Property Taxes		
(1) 2013-2014 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Total Property Taxes Collected	<u>\$ 9,750,000</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 1.7387	\$ 1.8281
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 1.7387</u>	<u>\$ 1.8281</u>
B. Special Assessment District Rates		
Secondary Property Tax Rates- As of the date the proposed budget was prepared, the City of Yuma was operating one special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Yuma Finance Department at One City Plaza.		

*Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.



CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2014-15

SOURCES OF REVENUES	ESTIMATED REVENUES 2013-2014	ACTUAL REVENUES 2013-2014*	ESTIMATED REVENUES 2014-2015
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 19,792,000	\$ 19,441,347	\$ 20,219,000
Franchise tax	3,312,200	3,312,200	3,312,200
Delinquent property tax	325,000	250,000	250,000
Intergovernmental Revenues:			
State revenue sharing	10,114,498	9,656,746	10,974,310
State sales tax	7,833,710	7,785,354	8,191,891
Auto in-lieu tax	3,149,580	3,149,580	3,429,614
Tribal contribution	-	500	-
Licenses and Permits:			
Business licenses	290,000	290,000	290,000
Liquor licenses	41,750	41,750	41,750
Animal Control licenses	100,000	100,000	120,000
Building permits	754,500	922,500	922,500
Electrical permits	125,000	155,000	155,000
Plumbing permits	50,000	55,000	55,000
Mechanical permits	60,000	65,000	65,000
Charges for Services:			
Zoning and subdivision fees	11,150	51,585	33,250
Plan check fees	250,000	450,000	400,000
Other development fees	2,500	1,800	1,800
Swimming fees	173,000	171,000	171,000
Recreation fees	305,400	283,400	283,400
Art Center fees	-	57	-
Ambulance Service fees	2,500,000	2,999,000	2,999,000
Other charges	18,150	57,000	57,000
Police services	500,000	500,000	500,000
Use of Money and Property:			
Investment income	52,000	50,000	50,000
Recreation facility rentals	154,830	176,523	156,830
Art Center facility rentals	-	-	-
Misc Rentals	-	6,000	6,000
Fines, Forfeitures, Penalties:			
Vehicle code fines	937,000	732,000	732,000
Police fines	-	-	-
Parking & other fines	590,000	523,000	515,000
Miscellaneous Revenues:			
Sale of property	-	2,100	-
Unclassified revenues	171,000	434,236	171,000
Total General Fund	<u>\$ 51,613,268</u>	<u>\$ 51,662,678</u>	<u>\$ 54,102,545</u>



CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2014-15

SOURCES OF REVENUES	ESTIMATED REVENUES 2013-2014	ACTUAL REVENUES 2013-2014*	ESTIMATED REVENUES 2014-2015
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 6,399,000	\$ 5,862,195	\$ 6,291,329
Charges for services	32,000	-	-
Investment income	1,000	1,000	1,000
Unclassified revenues	10,000	10,000	10,000
Total	<u>\$ 6,442,000</u>	<u>\$ 5,873,195</u>	<u>\$ 6,302,329</u>
Local Transportation Assistance Fund			
Lottery tax	\$ -	\$ -	\$ -
Investment income	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 9,894,180	\$ 9,719,017	\$ 10,107,778
Charges for services	-	-	-
Investment income	10,000	10,000	10,000
Rental income	405,853	405,853	405,853
Unclassified revenues	2,000	2,000	2,000
Total	<u>\$ 10,312,033</u>	<u>\$ 10,136,870</u>	<u>\$ 10,525,631</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 3,956,000	\$ 3,886,282	\$ 4,041,733
Misc Rentals	-	28,793	28,793
Investment income	5,000	5,000	5,000
Unclassified revenues	-	7,050	7,000
Total	<u>\$ 3,961,000</u>	<u>\$ 3,927,125</u>	<u>\$ 4,082,526</u>
Downtown Mall District Fund			
Unclassified revenues	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ 3,900</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 4,468,337	\$ 4,783,433	\$ 4,926,875
Theatre Revenue	38,500	42,000	42,000
Liquor sales	26,000	26,000	26,000
Concession stand sales	82,000	59,000	59,000
Other sales	4,000	1,000	1,000
Commissions & fees	14,600	14,350	14,350
Investment income	12,800	12,800	12,800
Room rents	165,000	70,000	69,000
Equipment rents	17,800	15,200	15,200
Other rents	60	-	-
Unclassified revenues	55,160	31,150	32,150
Total	<u>\$ 4,884,257</u>	<u>\$ 5,054,933</u>	<u>\$ 5,198,375</u>
Federal & State Grant Funds			
Grants	<u>\$ 11,895,793</u>	<u>\$ 2,746,968</u>	<u>\$ 11,741,020</u>
Total Special Revenue Funds	<u>\$ 37,498,983</u>	<u>\$ 27,742,991</u>	<u>\$ 37,853,781</u>



CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2014-15

SOURCES OF REVENUES	ESTIMATED REVENUES 2013-2014	ACTUAL REVENUES 2013-2014*	ESTIMATED REVENUES 2014-2015
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 280,000	\$ 1,198,000	\$ 290,000
Interest	105,515	122,498	92,355
Investment income	-	-	-
Total	<u>\$ 385,515</u>	<u>\$ 1,320,498</u>	<u>\$ 382,355</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 1,845,647	\$ 1,845,801	\$ 1,666,977
Investment income	37,000	20,000	20,000
Unclassified revenue	-	-	-
Total	<u>\$ 1,882,647</u>	<u>\$ 1,865,801</u>	<u>\$ 1,686,977</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 1,686,223	\$ 1,686,223	\$ 1,828,620
Non-guaranteed maintenance	400,000	425,000	425,000
Fuel Sales	1,539,450	1,440,700	1,440,700
Investment income	100	100	100
Unclassified revenue	-	1,000	1,000
Total	<u>\$ 3,625,773</u>	<u>\$ 3,553,023</u>	<u>\$ 3,695,420</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,740,190	\$ 2,231,241	\$ 1,506,048
Investment income	1,000	2,000	1,500
Unclassified revenue	25,000	-	-
Total	<u>\$ 1,766,190</u>	<u>\$ 2,233,241</u>	<u>\$ 1,507,548</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ -	\$ 1,162,741	\$ 2,026,873
Investment income	-	7,550	7,550
Unclassified revenue	-	-	-
Total	<u>\$ -</u>	<u>\$ 1,170,291</u>	<u>\$ 2,034,423</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 3,324,037	\$ 2,109,487	\$ 3,305,950
Developer deposits	-	-	-
Investment income	22,900	26,500	25,100
Rental income	-	-	-
Unclassified revenue	7,419,962	34,674	8,520,000
Total	<u>\$ 10,766,899</u>	<u>\$ 2,170,661</u>	<u>\$ 11,851,050</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 11,428,390	\$ 11,428,390	\$ 11,428,390
Commercial water fees	9,064,000	9,064,000	9,064,000
Fire hydrant fees	356,490	356,490	356,490
Service establishment fees	215,000	215,000	215,000
Investment income	7,000	20,000	15,000
Rental income	-	-	-
Unclassified revenues	169,500	194,704	154,204
Total	<u>\$ 21,240,380</u>	<u>\$ 21,278,584</u>	<u>\$ 21,233,084</u>



CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2014-15

SOURCES OF REVENUES	ESTIMATED REVENUES 2013-2014	ACTUAL REVENUES 2013-2014*	ESTIMATED REVENUES 2014-2015
Wastewater Fund			
Residential sewer fees	\$ 7,750,000	\$ 7,550,000	\$ 7,550,000
Commercial sewer fees	6,614,500	6,618,000	6,618,000
Investment income	10,000	10,000	10,000
Unclassified revenues	29,180	20,070	22,380
Total	<u>\$ 14,403,680</u>	<u>\$ 14,198,070</u>	<u>\$ 14,200,380</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 998,500	\$ 1,698,500	\$ 1,698,500
Sewer capacity fees	3,248,000	2,248,000	2,248,000
Water system development fees	74,600	99,950	99,950
Sewer system development fees	129,900	170,513	164,900
Developer deposits	-	-	-
Investment income	28,200	27,350	26,500
Unclassified revenues	-	2,585	125
Total	<u>\$ 4,479,200</u>	<u>\$ 4,246,898</u>	<u>\$ 4,237,975</u>
Solid Waste Fund			
Collection fees	\$ 3,041,000	\$ 3,141,000	\$ 3,141,000
Receptacles sales	8,000	23,000	23,000
Unclassified revenues	6,600	23,500	25,500
Total	<u>\$ 3,055,600</u>	<u>\$ 3,187,500</u>	<u>\$ 3,189,500</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,087,389	\$ 877,732	\$ 1,454,423
Federal contributions	3,818,269	3,342,442	2,981,534
Interest income	1,400	1,400	1,400
Sale of property	500,000	250,000	250,000
Unclassified revenues	7,757,460	550,000	550,000
Total	<u>\$ 13,164,518</u>	<u>\$ 5,021,574</u>	<u>\$ 5,237,357</u>
Desert Hills Golf Course Fund			
Green fees	\$ 1,144,500	\$ 1,190,500	\$ 1,200,500
Merchandise sales	197,375	176,875	176,875
Concession stand sales	527,000	448,250	490,250
Range fees	67,000	65,000	65,000
Equipment rents	315,951	313,831	313,431
Room rents	1,600	1,600	1,600
Investment income	1,000	1,000	1,000
Unclassified revenues	-	(2,405)	-
Total	<u>\$ 2,254,426</u>	<u>\$ 2,194,651</u>	<u>\$ 2,248,656</u>
Total Enterprise Funds	<u>\$ 58,597,804</u>	<u>\$ 50,127,277</u>	<u>\$ 50,346,952</u>
Total All Funds	<u>\$ 166,137,079</u>	<u>\$ 141,846,461</u>	<u>\$ 163,461,051</u>

*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



CITY OF YUMA, ARIZONA
**SUMMARY BY FUND TYPE OF OTHER FINANCING
 SOURCES AND INTERFUND TRANSFERS**
 FISCAL YEAR 2014-15

FUND	OTHER FINANCING SOURCES 2014-2015	INTERFUND TRANSFERS 2014-2015
	\$	IN (OUT) \$
GENERAL FUND	-	125,780 4,369,885
SPECIAL REVENUE FUNDS		
Highway User Revenue Fund	-	102,868
City Road Tax Fund	-	4,804,824
Public Safety Tax Fund	-	2,970,312
Two Percent Tax Fund	-	825,780
Yuma Mall Maintenance Fund		100,605 -
Total Special Revenue Funds	-	100,605 8,703,784
DEBT SERVICE FUNDS		12,256,223 -
ENTERPRISE FUNDS		
Water Fund	-	63,251
Wastewater Fund	-	24,408
Solid Waste Fund	-	21,280
Desert Hills Golf Course Fund		1,144,391 -
Total Enterprise Funds	-	1,144,391 108,939
INTERNAL SERVICE FUND		- 444,391
Total All Funds	-	13,626,999 13,626,999



CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
 EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
 FISCAL YEAR 2014-15

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
GENERAL FUND				
Mayor & Council	\$ 216,812	\$ 216,812	\$ 256,598	\$ 222,532
City Administration	3,791,094	3,791,094	3,491,305	3,016,029
Municipal Court	1,506,372	1,506,372	1,550,550	1,492,143
City Attorney	1,326,325	1,326,325	1,310,971	1,427,311
Information Technology Services	2,666,861	2,666,861	2,539,072	2,575,843
General Government	1,881,543	1,881,543	2,096,025	4,913,562
Finance	1,881,952	1,881,952	1,728,210	1,830,748
Human Resources	932,541	932,541	940,303	984,734
Community Development Services	2,960,317	2,960,317	2,941,386	3,154,209
Public Works	402,563	402,563	344,600	437,063
Parks & Recreation	7,836,862	7,836,862	7,591,422	8,195,960
Police Department	23,175,860	23,175,860	23,476,740	24,570,949
Fire Department	13,561,431	13,561,431	13,907,279	13,754,383
Intergovernmental Service Charges	(3,352,638)	(3,352,638)	(3,352,638)	(3,361,079)
Capital Projects Labor	-	-	-	-
Total	<u>\$ 58,787,895</u>	<u>\$ 58,787,895</u>	<u>\$ 58,821,823</u>	<u>\$ 63,214,387</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 6,645,441	\$ 6,645,441	\$ 6,348,583	\$ 5,736,656
General Government	-	-	-	67,112
Total	<u>\$ 6,645,441</u>	<u>\$ 6,645,441</u>	<u>\$ 6,348,583</u>	<u>\$ 5,803,768</u>
City Road Tax Fund				
City Administration	\$ 286,221	\$ 286,221	\$ 405,121	\$ 114,623
City Attorney	64,029	64,029	-	-
Public Works	3,278,394	3,278,394	2,787,939	3,757,419
General Government	-	-	-	68,640
Capital Improvements	3,666,649	3,666,649	1,194,107	4,119,998
Total	<u>\$ 7,295,293</u>	<u>\$ 7,295,293</u>	<u>\$ 4,387,167</u>	<u>\$ 8,060,680</u>
Public Safety Tax Fund				
City Administration	\$ 5,613	\$ 5,613	\$ 15,315	\$ 6,965
City Attorney	1,438	1,438	-	-
General Government	-	-	-	161
Police Department	1,094,140	1,094,140	972,740	468,463
Fire Department	560,079	560,079	548,039	685,153
Capital Projects Labor	-	-	-	-
Capital Improvements	-	-	-	-
Total	<u>\$ 1,661,270</u>	<u>\$ 1,661,270</u>	<u>\$ 1,536,094</u>	<u>\$ 1,160,742</u>



CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
 EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
 FISCAL YEAR 2014-15

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
Two Percent Tax Fund				
City Administration	\$ 81,793	\$ 81,793	\$ 81,806	\$ 324,803
General Government	281,072	281,072	282,744	331,539
Public Works	12,237	12,237	-	82,683
Parks and Recreation	3,967,502	3,967,502	3,737,315	3,892,877
Capital Improvements	1,654,495	1,654,495	1,404,551	1,949,500
Total	\$ 5,997,099	\$ 5,997,099	\$ 5,506,416	\$ 6,581,402
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 212,810	\$ 212,810	\$ 206,502	\$ 211,791
General Government	-	-	-	2,714
Total	\$ 212,810	\$ 212,810	\$ 206,502	\$ 214,505
Grant Funds				
City Administration	\$ 2,219,885	\$ 2,219,885	\$ 80,337	\$ 2,239,848
Community Development	1,562,064	1,562,064	1,218,867	1,337,664
Parks And Recreation	267,700	267,700	45,697	56,337
Municipal Court	135,200	135,200	792	155,466
City Attorney's Office	5,057	5,057	10,100	-
General Government	-	-	-	102,215
Public Works	288,500	288,500	10,500	278,500
Utilities	1,500,000	1,500,000	-	-
Police	909,273	909,273	1,326,416	3,269,501
Fire	600,000	600,000	51,575	2,399,089
Capital Improvements	4,408,113	4,408,113	-	1,402,400
Total	\$ 11,895,792	\$ 11,895,792	\$ 2,744,284	\$ 11,241,020
Total Special Revenue Funds	\$ 33,707,705	\$ 33,707,705	\$ 20,729,046	\$ 33,062,117
DEBT SERVICE FUNDS				
Special Assessments	\$ 385,515	\$ 385,515	\$ 1,353,090	\$ 382,355
Municipal Property Corporation Bonds	12,222,265	12,222,265	12,222,265	12,256,223
Total	\$ 12,607,780	\$ 12,607,780	\$ 13,575,355	\$ 12,638,578
INTERNAL SERVICE FUND				
Equipment Maintenance Fund	\$ 3,715,263	\$ 3,715,263	\$ 3,514,366	\$ 3,615,842
Insurance Reserve Fund	1,783,548	1,783,548	1,469,237	1,532,766
Equipment Replacement Fund	4,055,531	4,055,531	2,307,971	4,932,687
Workmans' Comp Fund	-	-	1,022,766	1,640,865
Total	\$ 9,554,342	\$ 9,554,342	\$ 8,314,340	\$ 11,722,160
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 10,533,824	\$ 10,533,824	\$ 5,202,636	\$ 20,041,200



CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
 EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
 FISCAL YEAR 2014-15

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 68,643	\$ 68,643	\$ 106,562	\$ 23,226
City Attorney's Office	5,034	5,034	-	-
Public Works	111,065	111,065	59,786	141,964
Utilities	22,575,928	22,575,928	21,601,697	23,155,676
General Government	-	-	-	175,932
Capital Projects Labor	-	-	-	-
Capital Improvements	4,670,300	4,670,300	3,711,377	4,918,100
Total	<u>\$ 27,430,970</u>	<u>\$ 27,430,970</u>	<u>\$ 25,479,422</u>	<u>\$ 28,414,898</u>
Wastewater:				
City Administration	\$ 78,062	\$ 78,062	\$ 81,247	\$ 11,531
City Attorney's Office	1,438	1,438	-	-
Public Works	22,750	22,750	3,183	71,806
Utilities	15,366,728	15,366,728	14,495,652	15,583,956
General Government	-	-	-	142,017
Capital Projects Labor	-	-	-	-
Capital Improvements	1,211,000	1,211,000	611,505	3,969,000
Total	<u>\$ 16,679,978</u>	<u>\$ 16,679,978</u>	<u>\$ 15,191,587</u>	<u>\$ 19,778,310</u>
Yuma Regional Comm. System Fund				
General Government	\$ -	\$ -	\$ -	\$ 11,338
Information Tech Services	5,779,297	5,779,297	4,557,883	5,417,196
Capital Improvements	7,749,000	7,749,000	746,273	-
Total	<u>\$ 13,528,297</u>	<u>\$ 13,528,297</u>	<u>\$ 5,304,156</u>	<u>\$ 5,428,534</u>
Solid Waste Fund				
Public Works	\$ 3,227,516	\$ 3,227,516	\$ 3,059,375	\$ 3,166,967
General Government	-	-	-	23,084
Total	<u>\$ 3,227,516</u>	<u>\$ 3,227,516</u>	<u>\$ 3,059,375</u>	<u>\$ 3,190,051</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 3,078,791	\$ 3,078,791	\$ 3,410,493	\$ 2,931,318
General Government	-	-	-	70,783
Capital Improvements	-	-	-	-
Total	<u>\$ 3,078,791</u>	<u>\$ 3,078,791</u>	<u>\$ 3,410,493</u>	<u>\$ 3,002,101</u>
Total Enterprise Funds	<u>\$ 63,945,552</u>	<u>\$ 63,945,552</u>	<u>\$ 52,445,033</u>	<u>\$ 59,813,894</u>
Total All Funds	<u>\$ 189,137,098</u>	<u>\$ 189,137,098</u>	<u>\$ 159,088,233</u>	<u>\$ 200,492,336</u>

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2014-15

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
MAYOR & COUNCIL				
General Fund	\$ 216,812	\$ 216,812	\$ 256,598	\$ 222,532
MUNICIPAL COURT				
General Fund	\$ 1,506,372	\$ 1,506,372	\$ 1,550,550	\$ 1,492,143
Grant Funds	135,200	135,200	792	155,466
Total	<u>\$ 1,641,572</u>	<u>\$ 1,641,572</u>	<u>\$ 1,551,342</u>	<u>\$ 1,647,609</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 3,233,771	\$ 3,233,771	\$ 2,933,982	\$ 2,890,249
Riverfront Redevelopment Fund	557,323	557,323	557,323	125,780
City Road Tax Fund	286,221	286,221	405,121	114,623
Public Safety Tax Fund	5,613	5,613	15,315	6,965
Two Percent Tax Fund	81,793	81,793	81,806	324,803
Grant Funds	2,219,886	2,219,886	80,337	2,239,848
Water Fund	68,643	68,643	106,562	23,226
Wastewater Fund	78,062	78,062	81,247	11,531
Equipment Replacement Fund	43,670	43,670	37,811	-
Total	<u>\$ 6,574,982</u>	<u>\$ 6,574,982</u>	<u>\$ 4,299,504</u>	<u>\$ 5,737,025</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,326,325	\$ 1,326,325	\$ 1,310,971	\$ 1,427,311
City Road Tax Fund	64,029	64,029	-	-
Public Safety Tax Fund	1,438	1,438	-	-
Grant Funds	5,057	5,057	10,100	-
Water Fund	5,034	5,034	-	-
Wastewater Fund	1,438	1,438	-	-
Insurance Reserve Fund	931,432	931,432	685,505	617,924
Equipment Replacement Fund	90,000	90,000	-	-
Total	<u>\$ 2,424,753</u>	<u>\$ 2,424,753</u>	<u>\$ 2,006,576</u>	<u>\$ 2,045,235</u>
INFORMATION TECH SERVICES				
General Fund	\$ 2,666,861	\$ 2,666,861	\$ 2,539,072	\$ 2,575,843
Yuma Regional Comm. System Fund	5,779,297	5,779,297	4,557,883	5,417,196
Equipment Replacement Fund	-	-	714,859	147,000
Total	<u>\$ 8,446,158</u>	<u>\$ 8,446,158</u>	<u>\$ 7,811,814</u>	<u>\$ 8,140,039</u>
FINANCE				
General Fund	\$ 1,881,952	\$ 1,881,952	\$ 1,728,210	\$ 1,830,748
HUMAN RESOURCES				
General Fund	\$ 932,541	\$ 932,541	\$ 940,303	\$ 984,734
GENERAL GOVERNMENT				
General Fund	\$ 1,881,543	\$ 1,881,543	\$ 2,096,025	\$ 4,913,562
Community Investment Trust	-	-	-	-
Highway User Revenue Fund	-	-	-	67,112
City Road Tax Fund	-	-	-	68,640
Local Transportation Assistance Fund	-	-	-	-
Public Safety Tax Fund	-	-	-	161
Two Percent Tax Fund	281,072	281,072	282,744	331,539



CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2014-15

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
Mall Maintenance Dist Fund	-	-	-	2,714
Grant Funds	-	-	-	102,215
Debt Service Fund	12,607,780	12,607,780	13,575,355	12,638,578
Desert Hills Golf Course Fund	-	-	-	70,783
Solid Waste Fund	-	-	-	23,084
Water Fund	-	-	-	175,932
Wastewater Fund	-	-	-	142,017
Yuma Regional Comm. System Fund	-	-	-	11,338
Equipment Maintenance Fund	-	-	-	26,184
Solid Waste Fund	-	-	-	-
Insurance Reserve Fund	852,116	852,116	783,732	914,842
Equipment Replacement Fund	2,493,361	2,493,361	7,344	3,050,687
Workmans' Comp Fund	-	-	1,022,766	1,640,865
Intracity Dost Allocation	(3,352,638)	(3,352,638)	(3,352,638)	(3,361,079)
Capital Projects Labor				
Total	\$ 14,763,234	\$ 14,763,234	\$ 14,415,328	\$ 20,819,174
COMMUNITY DEVELOPMENT				
General Fund	\$ 2,960,317	\$ 2,960,317	\$ 2,941,386	\$ 3,154,209
Grant Funds	1,562,065	1,562,065	1,218,867	1,337,664
Total	\$ 4,522,382	\$ 4,522,382	\$ 4,160,253	\$ 4,491,873
PUBLIC WORKS				
General Fund	\$ 402,563	\$ 402,563	\$ 344,600	\$ 437,063
Highway User Revenue Fund	6,645,438	6,645,438	6,348,583	5,736,656
City Road Tax Fund	3,278,391	3,278,391	2,787,939	3,757,419
Two Percent Tax Fund	12,237	12,237	-	82,683
Grant Funds	288,500	288,500	10,500	278,500
Water Fund	111,065	111,065	59,786	141,964
Wastewater Fund	22,750	22,750	3,183	71,806
Solid Waste	3,227,516	3,227,516	3,059,375	3,166,967
Equipment Maintenance Fund	3,715,263	3,715,263	3,514,366	3,589,658
Equipment Replacement Fund	910,000	910,000	1,095,368	369,000
Total	\$ 18,613,723	\$ 18,613,723	\$ 17,223,700	\$ 17,631,716
UTILITIES				
General Fund	\$ -	\$ -	\$ -	\$ -
Grant Funds	1,500,000	1,500,000	-	-
Water Fund	22,495,426	22,495,426	21,542,223	19,910,048
Water Restricted Funds	80,502	80,502	59,474	3,245,628
Wastewater Fund	12,381,672	12,381,672	11,510,596	12,598,900
Wastewater Restricted Funds	2,985,056	2,985,056	2,985,056	2,985,056
Equipment Replacement Fund	165,000	165,000	166,589	45,000
Total	\$ 39,607,656	\$ 39,607,656	\$ 36,263,938	\$ 38,784,632
PARKS & RECREATION				
General Fund	\$ 7,836,862	\$ 7,836,862	\$ 7,591,422	\$ 8,195,960
Two Percent Tax Fund	3,967,502	3,967,502	3,737,315	3,892,877
Mall Maintenance Fund	212,810	212,810	206,502	211,791
Grant Funds	267,700	267,700	45,697	56,337
Desert Hills Golf Course Fund	3,078,791	3,078,791	3,410,493	2,931,318



CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2014-15

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2013-2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2013-2014	ACTUAL EXPENDITURES EXPENSES 2013-2014*	BUDGETED EXPENDITURES EXPENSES 2014-2015
Equipment Replacement Fund	353,500	353,500	286,000	66,000
Total	\$ 15,717,165	\$ 15,717,165	\$ 15,277,429	\$ 15,354,283
POLICE				
General Fund	\$ 23,175,860	\$ 23,175,860	\$ 23,476,740	\$ 24,570,949
Public Safety Tax Fund	1,094,140	1,094,140	972,740	468,463
Grant Funds	909,273	909,273	1,326,416	3,269,501
Equipment Replacement Fund	-	-	-	-
Total	\$ 25,179,273	\$ 25,179,273	\$ 25,775,896	\$ 28,308,913
FIRE				
General Fund	\$ 13,561,431	\$ 13,561,431	\$ 13,907,279	\$ 13,754,383
Public Safety Tax Fund	560,079	560,079	548,039	685,153
Grant Funds	600,000	600,000	51,575	2,399,089
Equipment Replacement Fund	-	-	-	1,255,000
Total	\$ 14,721,510	\$ 14,721,510	\$ 14,506,893	\$ 18,093,625
CAPITAL PROJECTS				
Capital Projects Fund	\$ 10,533,828	\$ 10,533,828	\$ 5,202,636	\$ 20,041,200
City Road Tax Fund	3,666,649	3,666,649	1,194,107	4,119,998
Public Safety Tax Fund	-	-	-	-
Two Percent Tax Fund	1,654,495	1,654,495	1,404,551	1,949,500
Grant Funds	4,408,113	4,408,113	-	1,402,400
Yuma Regional Comm. System Fund	7,749,000	7,749,000	746,273	-
Desert Hills Golf Course Fund	-	-	-	-
Water Fund	85,000	85,000	25,000	695,000
Water Revenue Bond Fund	4,585,300	4,585,300	3,686,377	4,223,100
Wastewater Fund	1,143,000	1,143,000	607,294	2,721,500
Wastewater Revenue Bond Fund	68,000	68,000	4,211	1,247,500
Total	\$ 33,893,385	\$ 33,893,385	\$ 12,870,449	\$ 36,400,198
Total All Funds	\$ 189,137,098	\$ 189,137,098	\$ 159,088,233	\$ 200,492,336

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



City of Yuma, Arizona
Full-Time Employees and Personnel Compensation
 Fiscal Year 2014-15

FUND	Full-Time Equivalent (FTE) * 2015	Employee Salaries and Hourly Costs** 2015	Retirement Costs*** 2015	Healthcare Costs**** 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	621.63	\$34,445,064	\$9,765,218	\$3,568,466	\$1,346,905	\$49,125,653
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	44.00	1,675,735	317,295	263,338	80,943	2,337,311
City Road Tax Fund	29.33	1,702,357	327,836	185,790	40,771	2,256,754
Public Safety Tax Fund	0.09	5,294	1,021	548	102	6,965
Two Percent Tax Fund	29.28	1,453,492	264,385	193,610	66,959	1,978,446
Grants Fund	19.05	752,358	245,199	107,244	33,171	1,137,972
Mall Maintenance Fund	2.10	63,302	12,188	12,767	4,644	92,901
Total Special Revenue Funds	123.85	5,652,538	1,167,924	763,297	226,590	7,810,349
ENTERPRISE FUNDS						
Water Fund	80.01	3,504,249	664,221	474,127	221,720	4,864,317
Wastewater Fund	60.62	2,687,076	508,255	388,390	211,923	3,795,644
Sanitation Fund	13.24	618,609	111,504	82,128	31,893	844,134
Desert Hills Golf Course Fund	18.95	1,012,176	173,334	108,767	59,170	1,353,447
Yuma Reg Comm Sys Fund	5.70	394,500	75,945	38,884	7,608	516,937
Total Enterprise Funds	178.52	8,216,610	1,533,259	1,092,296	532,314	11,374,479
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	17.00	781,388	144,173	98,061	20,683	1,044,305
Insurance Reserve Fund	1.00	55,018	10,592	7,678	1,057	74,345
Total Internal Service Funds	18.00	836,406	154,765	105,739	21,740	1,118,650
TOTAL ALL FUNDS	942.00	\$49,150,618	\$12,621,166	\$5,529,798	\$2,127,549	\$69,429,131