



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

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

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

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	63,214,387	33,084,117	12,638,578	20,041,200	0	59,791,894	11,722,160	200,492,336
2015	Actual Expenditures/Expenses**	E	60,144,278	19,823,270	12,649,778	1,996,200	0	46,589,037	8,599,931	149,802,494
2016	Fund Balance/Net Position at July 1***		15,718,391	15,037,720	31,546	11,461,737	0	51,112,262	15,295,563	108,657,219
2016	Primary Property Tax Levy	B	10,803,140							10,803,140
2016	Secondary Property Tax Levy	B	101,333							101,333
2016	Estimated Revenues Other than Property Taxes	C	54,931,775	44,342,758	383,725	746,500	0	52,003,549	11,100,889	163,509,196
2016	Other Financing Sources	D	0	0	0	22,500,000	0	0	0	22,500,000
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	98,256	12,327,065	4,856,432	0	0	804,107	18,085,860
2016	Interfund Transfers (Out)	D	5,091,871	7,854,735	0	0	0	278,570	4,860,684	18,085,860
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
2016	Total Financial Resources Available		76,462,768	51,623,999	12,742,336	39,564,669	0	102,837,241	22,339,875	305,570,888
2016	Budgeted Expenditures/Expenses	E	63,336,197	40,122,712	12,710,790	14,109,700	0	61,029,621	14,268,964	205,577,984

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2015	2016
1.	\$ 200,492,336	\$ 205,577,984
2.		
3.	200,492,336	205,577,984
4.	90,152,759	117,603,271
5.	\$ 110,339,577	\$ 87,974,713
6.	\$ 122,794,749	\$ 126,198,541

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.
 ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
 *** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

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

	2014-2015 FISCAL YEAR	2015-2016 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 10,586,967	\$ 11,708,878
2. Amount Received from Primary Property Taxation in the 2014-2015 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	<u>-</u>	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 9,612,828	\$ 10,803,140
B. Secondary Property Taxes	-	-
C. Total Property Tax Levy Amounts	<u>\$ 9,612,828</u>	<u>\$ 10,803,140</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2014-2015 Levy	9,500,000	
(2) Prior Years' Levies	350,000	
(3) Total Primary Property Taxes	<u>\$ 9,850,000</u>	
B. Secondary Property Taxes		
(1) 2014-2015 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Total Property Taxes Collected	<u>\$ 9,850,000</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 1.8281	\$ 2.0704
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 1.8281</u>	<u>\$ 2.0704</u>
B. Special Assessment District Rates		
Secondary Property Tax Rates- As of the date the proposed budget was prepared, the City of Yuma was operating one special assessment district for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Yuma Finance Department at One City Plaza.		

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

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

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

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 6,291,329	\$ 6,903,657	\$ 6,664,071
Charges for services	-	25,000	-
Investment income	1,000	1,500	1,500
Unclassified revenues	10,000	25,000	25,000
Total	<u>\$ 6,302,329</u>	<u>\$ 6,955,157</u>	<u>\$ 6,690,571</u>
Local Transportation Assistance Fund			
Lottery tax	\$ -	\$ -	\$ -
Investment income	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 10,107,778	\$ 9,854,557	\$ 10,298,012
Charges for services	-	1,500	-
Investment income	10,000	10,000	10,000
Rental income	405,853	124,872	115,872
Sale of property	-	55,000	-
Unclassified revenues	2,000	32,000	-
Total	<u>\$ 10,525,631</u>	<u>\$ 10,077,929</u>	<u>\$ 10,423,884</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,041,733	\$ 3,940,480	\$ 4,117,802
Misc Rentals	28,793	29,657	29,657
Investment income	5,000	5,000	5,000
Unclassified revenues	7,000	-	-
Total	<u>\$ 4,082,526</u>	<u>\$ 3,975,137</u>	<u>\$ 4,152,459</u>
Downtown Mall District Fund			
Delinquent property tax	10,000	30,000	27,667
Unclassified revenues	\$ 3,900	\$ 3,900	\$ 4,000
Total	<u>\$ 13,900</u>	<u>\$ 33,900</u>	<u>\$ 31,667</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 4,926,875	\$ 4,708,170	\$ 4,885,069
Theatre Revenue	42,000	38,500	38,500
Liquor sales	26,000	36,000	36,000
Concession stand sales	59,000	82,000	82,000
Other sales	1,000	200	200
Commissions & fees	14,350	20,775	20,100
Investment income	12,800	7,500	7,500
Room rents	69,000	160,500	160,500
Equipment rents	15,200	15,200	15,200
Other rents	-	-	-
Unclassified revenues	32,150	8,500	8,500
Total	<u>\$ 5,198,375</u>	<u>\$ 5,077,345</u>	<u>\$ 5,253,569</u>
Federal & State Grant Funds			
Grants	\$ 11,741,020	\$ 2,835,550	\$ 17,790,608
Total Special Revenue Funds	<u>\$ 37,863,781</u>	<u>\$ 28,955,018</u>	<u>\$ 44,342,758</u>

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 290,000	\$ 280,000	\$ 305,000
Interest	92,355	129,955	78,725
Investment income	-	-	-
Total	<u>\$ 382,355</u>	<u>\$ 409,955</u>	<u>\$ 383,725</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 1,666,977	\$ 1,666,977	\$ 2,257,061
Investment income	20,000	20,000	20,000
Unclassified revenue	-	50	-
Total	<u>\$ 1,686,977</u>	<u>\$ 1,687,027</u>	<u>\$ 2,277,061</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 1,828,620	\$ 1,828,620	\$ 1,965,720
Non-guaranteed maintenance	425,000	353,850	363,500
Fuel Sales	1,440,700	1,386,200	1,389,727
Investment income	100	-	-
Sale of property	-	600	-
Unclassified revenue	1,000	50	-
Total	<u>\$ 3,695,420</u>	<u>\$ 3,569,320</u>	<u>\$ 3,718,947</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,506,048	\$ 1,506,048	\$ 1,603,925
Investment income	1,500	1,500	1,500
Unclassified revenue	-	-	1,200,000
Total	<u>\$ 1,507,548</u>	<u>\$ 1,507,548</u>	<u>\$ 2,805,425</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ 2,026,873	\$ 2,026,873	\$ 2,298,456
Investment income	7,550	1,000	1,000
Unclassified revenue	-	-	-
Total	<u>\$ 2,034,423</u>	<u>\$ 2,027,873</u>	<u>\$ 2,299,456</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 3,305,950	\$ 735,850	\$ 736,050
Developer deposits	-	-	-
Investment income	25,100	10,532	10,450
Rental income	-	-	-
Unclassified revenue	8,520,000	-	-
Total	<u>\$ 11,851,050</u>	<u>\$ 746,382</u>	<u>\$ 746,500</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 11,428,390	\$ 11,758,000	\$ 12,113,560
Commercial water fees	9,064,000	8,995,000	9,259,900
Fire hydrant fees	356,490	358,300	359,700
Delinquent fees	-	500,000	500,000
Service establishment fees	215,000	367,000	417,000
Investment income	15,000	19,000	19,000
Rental income	-	-	-
Unclassified revenues	154,204	120,417	122,417
Total	<u>\$ 21,233,084</u>	<u>\$ 22,117,717</u>	<u>\$ 22,791,577</u>

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2014-2015	ACTUAL REVENUES 2014-2015*	ESTIMATED REVENUES 2015-2016
Wastewater Fund			
Residential sewer fees	\$ 7,550,000	\$ 8,555,000	\$ 8,555,000
Commercial sewer fees	6,618,000	6,373,000	6,418,000
Investment income	10,000	50,000	50,000
Unclassified revenues	22,380	19,500	17,000
Total	<u>\$ 14,200,380</u>	<u>\$ 14,997,500</u>	<u>\$ 15,040,000</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,698,500	\$ 1,498,500	\$ 1,498,500
Sewer capacity fees	2,248,000	2,398,000	2,398,000
Water system development fees	99,950	99,940	99,940
Sewer system development fees	164,900	165,220	164,900
Developer deposits	-	-	-
Investment income	26,500	22,550	21,050
Unclassified revenues	125	64	50
Total	<u>\$ 4,237,975</u>	<u>\$ 4,184,274</u>	<u>\$ 4,182,440</u>
Solid Waste Fund			
Collection fees	\$ 3,141,000	\$ 3,215,000	\$ 3,215,000
Receptacles sales	23,000	20,000	20,000
Unclassified revenues	25,500	22,400	22,400
Total	<u>\$ 3,189,500</u>	<u>\$ 3,257,400</u>	<u>\$ 3,257,400</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,454,423	\$ 1,624,417	\$ 1,718,879
Federal contributions	2,981,534	778,214	3,284,303
Interest income	1,400	1,000	1,000
Sale of property	250,000	13,524	50,000
Unclassified revenues	550,000	-	-
Total	<u>\$ 5,237,357</u>	<u>\$ 2,417,155</u>	<u>\$ 5,054,182</u>
Desert Hills Golf Course Fund			
Green fees	\$ 1,197,500	\$ 1,090,121	\$ 1,090,150
Merchandise sales	176,875	184,000	183,500
Concession stand sales	493,250	170,361	-
Range fees	65,000	65,000	66,000
Equipment rents	313,431	272,900	272,800
Room rents	1,600	-	-
Restaurant Rental	-	35,150	65,000
Investment income	1,000	500	500
Unclassified revenues	-	1,400	-
Total	<u>\$ 2,248,656</u>	<u>\$ 1,819,432</u>	<u>\$ 1,677,950</u>
Total Enterprise Funds	<u>\$ 50,346,952</u>	<u>\$ 48,793,478</u>	<u>\$ 52,003,549</u>
Total All Funds	<u>\$ 163,471,051</u>	<u>\$ 141,266,773</u>	<u>\$ 163,509,196</u>

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

CITY OF YUMA, ARIZONA
**SUMMARY BY FUND TYPE OF OTHER FINANCING
 SOURCES AND INTERFUND TRANSFERS**
 FISCAL YEAR 2015-16

FUND	OTHER FINANCING SOURCES 2015-2016	INTERFUND TRANSFERS 2015-2016	IN	(OUT)
GENERAL FUND	\$ -	\$ -		\$ 5,091,871
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund		\$ -		\$ 10,659
City Road Tax Fund				4,929,483
Public Safety Tax Fund				1,583,751
Two Percent Tax Fund				1,330,842
Yuma Mall Maintenance Fund		98,256		-
Total Special Revenue Funds	\$ -	\$ 98,256		\$ 7,854,735
DEBT SERVICE FUNDS		\$ 12,327,065		\$ -
CAPITAL PROJECTS FUNDS	\$ 22,500,000	\$ 4,856,432		\$ -
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -		\$ 51,378
Wastewater Fund	-	-		51,798
Solid Waste Fund				149,206
Desert Hills Golf Course Fund				26,188
Total Enterprise Funds	\$ -	\$ -		\$ 278,570
INTERNAL SERVICE FUND			804,107	4,860,684
Total All Funds	\$ 22,500,000	\$ 18,085,860		\$ 18,085,860

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
GENERAL FUND				
Mayor & Council	\$ 222,532	\$ 2,648	\$ 212,283	\$ 229,491
City Administration	3,016,029	136,430	3,137,876	2,969,227
Municipal Court	1,492,143	41,570	1,606,451	1,522,463
City Attorney	1,427,311	47,686	1,475,964	1,458,194
Information Technology Services	2,575,843	71,381	2,610,740	2,769,445
General Government	4,913,562	(1,710,936)	444,491	1,939,244
Finance	1,830,748	49,716	1,764,351	1,992,545
Human Resources	984,734	35,070	1,023,858	1,015,570
Community Development Services	3,154,209	97,024	2,999,920	3,260,703
Engineering	437,063	13,040	228,033	428,696
Parks & Recreation	8,195,960	130,571	7,927,354	8,244,976
Police Department	24,570,949	737,009	25,158,743	25,897,297
Fire Department	13,754,383	348,791	14,915,293	14,914,683
Intergovernmental Service Charges	(3,361,079)	-	(3,361,079)	(3,306,337)
Total	<u>\$ 63,214,387</u>	<u>\$ -</u>	<u>\$ 60,144,278</u>	<u>\$ 63,336,197</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 5,736,656	\$ 67,112	\$ 5,845,375	\$ 6,535,948
General Government	67,112	(67,112)	-	16,832
Total	<u>\$ 5,803,768</u>	<u>\$ -</u>	<u>\$ 5,845,375</u>	<u>\$ 6,552,780</u>
City Road Tax Fund				
City Administration	\$ 114,623	\$ 2,651	\$ 169,296	\$ 102,431
Public Works	3,757,419	65,989	3,183,603	930,606
Engineering	-	-	-	2,264,041
General Government	68,640	(68,640)	-	4,937
Capital Improvements	4,119,998	-	1,083,500	4,425,798
Total	<u>\$ 8,060,680</u>	<u>\$ -</u>	<u>\$ 4,436,399</u>	<u>\$ 7,727,813</u>
Public Safety Tax Fund				
City Administration	\$ 6,965	\$ 161	\$ 8,804	\$ 6,836
Municipal Court	-	-	-	700
General Government	161	107,839	-	-
Police Department	468,463	-	-	1,704,528
Fire Department	685,153	(108,000)	678,653	673,419
Total	<u>\$ 1,160,742</u>	<u>\$ -</u>	<u>\$ 687,457</u>	<u>\$ 2,385,483</u>

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Two Percent Tax Fund				
City Administration	\$ 324,803	\$ 9,240	\$ 455,618	\$ 437,824
General Government	331,539	(92,246)	189,293	254,431
Engineering	82,683	2,147	190	87,091
Parks and Recreation	3,892,877	180,859	3,789,796	4,214,226
Capital Improvements	1,949,500	(100,000)	420,750	241,200
Total	<u>\$ 6,581,402</u>	<u>\$ -</u>	<u>\$ 4,855,647</u>	<u>\$ 5,234,772</u>
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 211,791	\$ 2,714	\$ 207,479	\$ 231,256
General Government	2,714	(2,714)	-	-
Total	<u>\$ 214,505</u>	<u>\$ -</u>	<u>\$ 207,479</u>	<u>\$ 231,256</u>
Grant Funds				
City Administration	\$ 2,239,848	\$ (1,740,974)	\$ 40	\$ 2,704,500
Community Development	1,337,664	10,204	1,144,987	1,127,563
Parks And Recreation	56,337	234,733	56,990	3,678,627
Municipal Court	155,466	1,331	2,158	157,000
City Attorney's Office	-	10,000	11,511	-
Information Tech Services	-	1,515,935	1,055,415	700,000
General Government	102,215	(86,261)	-	-
Public Works	278,500	-	10,000	278,500
Police	3,269,501	77,032	1,328,775	4,090,538
Fire	2,399,089	-	61,037	2,901,580
Capital Improvements	1,402,400	-	120,000	2,352,300
Total	<u>\$ 11,241,020</u>	<u>\$ 22,000</u>	<u>\$ 3,790,913</u>	<u>\$ 17,990,608</u>
Total Special Revenue Funds	<u>\$ 33,062,117</u>	<u>\$ 22,000</u>	<u>\$ 19,823,270</u>	<u>\$ 40,122,712</u>
DEBT SERVICE FUNDS				
Special Assessments	\$ 382,355	\$ -	\$ 383,105	\$ 383,725
Municipal Property Corporation Bonds	12,256,223	-	12,266,673	12,327,065
Total	<u>\$ 12,638,578</u>	<u>\$ -</u>	<u>\$ 12,649,778</u>	<u>\$ 12,710,790</u>
INTERNAL SERVICE FUND				
Equipment Maintenance Fund	\$ 3,615,842	\$ -	\$ 3,624,358	\$ 3,552,443
Insurance Reserve Fund	1,532,766	-	1,701,520	1,784,210
Equipment Replacement Fund	4,932,687	-	1,955,229	7,291,446
Workmans' Comp Fund	1,640,865	-	1,318,824	1,640,865
Total	<u>\$ 11,722,160</u>	<u>\$ -</u>	<u>\$ 8,599,931</u>	<u>\$ 14,268,964</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 20,041,200	\$ -	\$ 1,996,200	\$ 14,109,700

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 23,226	\$ 536	\$ 44,319	\$ 22,737
Engineering	141,964	3,908	110,045	131,421
Utilities	23,155,676	171,488	22,188,204	23,116,720
General Government	175,932	(175,932)	-	32,679
Capital Improvements	4,918,100	(4,223,100)	91,000	1,880,000
Total	<u>\$ 28,414,898</u>	<u>\$ (4,223,100)</u>	<u>\$ 22,433,568</u>	<u>\$ 25,183,557</u>
Wastewater:				
City Administration	\$ 11,531	\$ 266	\$ 31,567	\$ 11,554
Engineering	71,806	1,941	60,541	73,874
Utilities	15,583,956	5,610,410	15,714,627	21,538,085
General Government	142,017	(142,017)	-	53,617
Capital Improvements	3,969,000	(1,247,500)	676,000	4,304,000
Total	<u>\$ 19,778,310</u>	<u>\$ 4,223,100</u>	<u>\$ 16,482,735</u>	<u>\$ 25,981,130</u>
Yuma Regional Comm. System Fund				
General Government	\$ 11,338	\$ (11,338)	\$ -	\$ 3,356
Information Tech Services	5,417,196	(10,662)	2,263,844	4,183,477
Total	<u>\$ 5,428,534</u>	<u>\$ (22,000)</u>	<u>\$ 2,263,844</u>	<u>\$ 4,186,833</u>
Solid Waste Fund				
Public Works	\$ 3,166,967	\$ 23,084	\$ 3,134,912	\$ 3,629,627
General Government	23,084	(23,084)	-	5,713
Total	<u>\$ 3,190,051</u>	<u>\$ -</u>	<u>\$ 3,134,912</u>	<u>\$ 3,635,340</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 2,931,318	\$ 70,783	\$ 2,273,978	\$ 2,038,844
General Government	70,783	(70,783)	-	3,917
Total	<u>\$ 3,002,101</u>	<u>\$ -</u>	<u>\$ 2,273,978</u>	<u>\$ 2,042,761</u>
Total Enterprise Funds	<u>\$ 59,813,894</u>	<u>\$ (22,000)</u>	<u>\$ 46,589,037</u>	<u>\$ 61,029,621</u>
Total All Funds	<u><u>\$ 200,492,336</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 149,802,494</u></u>	<u><u>\$ 205,577,984</u></u>

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

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
MAYOR & COUNCIL				
General Fund	\$ 222,532	\$ 2,648	\$ 212,283	\$ 229,491
MUNICIPAL COURT				
General Fund	\$ 1,492,143	\$ 41,570	\$ 1,606,451	\$ 1,522,463
Public Safety Tax Fund	-	-	-	700
Grant Funds	155,466	1,331	2,158	157,000
Total	<u>\$ 1,647,609</u>	<u>\$ 42,901</u>	<u>\$ 1,608,609</u>	<u>\$ 1,680,163</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 2,890,249	\$ 136,430	\$ 3,012,096	\$ 2,969,227
Riverfront Redevelopment Fund	125,780	-	125,780	-
City Road Tax Fund	114,623	2,651	169,296	102,431
Public Safety Tax Fund	6,965	161	8,804	6,836
Two Percent Tax Fund	324,803	9,240	455,618	437,824
Grant Funds	2,239,848	(1,740,974)	40	2,704,500
Water Fund	23,226	536	44,319	22,737
Wastewater Fund	11,531	266	31,567	11,554
Equipment Replacement Fund	-	80,000	73,812	-
Total	<u>\$ 5,737,025</u>	<u>\$ (1,511,690)</u>	<u>\$ 3,921,332</u>	<u>\$ 6,255,109</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,427,311	\$ 47,686	\$ 1,475,964	\$ 1,458,194
Grant Funds	-	10,000	11,511	-
Insurance Reserve Fund	617,924	2,954	507,029	852,322
Total	<u>\$ 2,045,235</u>	<u>\$ 60,640</u>	<u>\$ 1,994,504</u>	<u>\$ 2,310,516</u>
INFORMATION TECH SERVICES				
General Fund	\$ 2,575,843	\$ 71,381	\$ 2,610,740	\$ 2,769,445
Yuma Regional Comm. System Fund	5,417,196	(10,662)	2,263,844	4,183,477
Grant Funds	-	1,515,935	1,055,415	700,000
Equipment Replacement Fund	147,000	191,493	338,688	296,272
Total	<u>\$ 8,140,039</u>	<u>\$ 1,768,147</u>	<u>\$ 6,268,687</u>	<u>\$ 7,949,194</u>
FINANCE				
General Fund	\$ 1,830,748	\$ 49,716	\$ 1,764,351	\$ 1,992,545
HUMAN RESOURCES				
General Fund	\$ 984,734	\$ 35,070	\$ 1,023,858	\$ 1,015,570
Equipment Replacement Fund	-	-	-	24,422
Total	<u>\$ 984,734</u>	<u>\$ 35,070</u>	<u>\$ 1,023,858</u>	<u>\$ 1,039,992</u>
GENERAL GOVERNMENT				
General Fund	\$ 4,913,562	\$ (1,710,936)	\$ 444,491	\$ 1,939,244
Highway User Revenue Fund	67,112	(67,112)	-	16,832
City Road Tax Fund	68,640	29,358	60,000	102,935
Public Safety Tax Fund	161	107,839	-	-
Two Percent Tax Fund	331,539	(92,246)	189,293	254,431
Mall Maintenance Dist Fund	2,714	(2,714)	-	-
Grant Funds	102,215	(86,261)	-	-
Debt Service Fund	12,638,578	-	12,649,778	12,710,790

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Desert Hills Golf Course Fund	70,783	(70,783)	-	3,917
Solid Waste Fund	23,084	(23,084)	-	5,713
Water Fund	175,932	(175,932)	-	32,679
Wastewater Fund	142,017	(142,017)	-	53,617
Yuma Regional Comm. System Fund	11,338	(11,338)	-	3,356
Equipment Maintenance Fund	26,184	(26,184)	-	7,168
Insurance Reserve Fund	914,842	(2,954)	1,194,491	931,888
Equipment Replacement Fund	3,050,687	(1,099,705)	687	3,011,752
Workmans' Comp Fund	1,640,865	-	1,318,824	1,640,865
Intracity Cost Allocation	(3,361,079)	-	(3,361,079)	(3,306,337)
Capital Projects Labor				
Total	\$ 20,819,174	\$ (3,374,069)	\$ 12,496,485	\$ 17,408,850
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,154,209	\$ 97,024	\$ 2,999,920	\$ 3,260,703
Grant Funds	1,337,664	10,204	1,144,987	1,127,563
Equipment Replacement Fund	-	72,212	20,935	25,000
Total	\$ 4,491,873	\$ 179,440	\$ 4,165,842	\$ 4,413,266
PUBLIC WORKS				
Highway User Revenue Fund	\$ 5,736,656	\$ 67,112	\$ 5,845,375	\$ 6,535,948
City Road Tax Fund	2,010,221	65,989	1,805,725	930,606
Grant Funds	278,500	-	10,000	278,500
Solid Waste	3,166,967	23,084	3,134,912	3,629,627
Equipment Maintenance Fund	3,589,658	26,184	3,624,358	3,545,275
Equipment Replacement Fund	369,000	756,000	1,124,369	1,154,000
Total	\$ 15,151,002	\$ 938,369	\$ 15,544,739	\$ 16,073,956
ENGINEERING				
General Fund	\$ 437,063	\$ 13,040	\$ 228,033	\$ 428,696
City Road Tax Fund	1,747,198	-	1,377,878	2,264,041
Two Percent Tax Fund	82,683	2,147	190	87,091
Water Fund	141,964	3,908	110,045	131,421
Wastewater Fund	71,806	1,941	60,541	73,874
Total	\$ 2,480,714	\$ 21,036	\$ 1,776,687	\$ 2,985,123
UTILITIES				
Water Fund	\$ 19,910,048	\$ 171,488	\$ 19,386,894	\$ 19,836,469
Water Restricted Funds	3,245,628	-	2,801,310	3,280,251
Wastewater Fund	12,598,900	139,810	11,782,588	12,918,029
Wastewater Restricted Funds	2,985,056	-	2,985,056	2,985,056
Equipment Replacement Fund	45,000	-	-	650,000
Total	\$ 38,784,632	\$ 311,298	\$ 36,955,848	\$ 39,669,805
PARKS & RECREATION				
General Fund	\$ 8,195,960	\$ 130,571	\$ 7,927,354	\$ 8,244,976
Two Percent Tax Fund	3,892,877	180,859	3,789,796	4,214,226
Mall Maintenance Fund	211,791	2,714	207,479	231,256
Grant Funds	56,337	234,733	56,990	3,678,627
Desert Hills Golf Course Fund	2,931,318	70,783	2,273,978	2,038,844
Equipment Replacement Fund	66,000	-	66,000	615,000

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2014-2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2014-2015	ACTUAL EXPENDITURES EXPENSES 2014-2015*	BUDGETED EXPENDITURES EXPENSES 2015-2016
Total	\$ 15,354,283	\$ 619,660	\$ 14,321,597	\$ 19,022,929
POLICE				
General Fund	\$ 24,570,949	\$ 737,009	\$ 25,158,743	\$ 25,897,297
Public Safety Tax Fund	468,463	-	-	1,704,528
Grant Funds	3,269,501	77,032	1,328,775	4,090,538
Equipment Replacement Fund	-	-	-	142,000
Total	<u>\$ 28,308,913</u>	<u>\$ 814,041</u>	<u>\$ 26,487,518</u>	<u>\$ 31,834,363</u>
FIRE				
General Fund	\$ 13,754,383	\$ 348,791	\$ 14,915,293	\$ 14,914,683
Public Safety Tax Fund	685,153	(108,000)	678,653	673,419
Grant Funds	2,399,089	-	61,037	2,901,580
Equipment Replacement Fund	1,255,000	-	330,738	1,373,000
Total	<u>\$ 18,093,625</u>	<u>\$ 240,791</u>	<u>\$ 15,985,721</u>	<u>\$ 19,862,682</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 20,041,200	\$ -	\$ 1,996,200	\$ 14,109,700
City Road Tax Fund	4,119,998	(97,998)	1,023,500	4,327,800
Two Percent Tax Fund	1,949,500	(100,000)	420,750	241,200
Grant Funds	1,402,400	-	120,000	2,352,300
Water Fund	695,000	-	91,000	1,880,000
Water Revenue Bond Fund	4,223,100	-	795,544	4,535,000
Wastewater Fund	2,721,500	-	676,000	4,304,000
Wastewater Revenue Bond Fund	1,247,500	-	151,439	1,100,000
Total	<u>\$ 36,400,198</u>	<u>\$ (197,998)</u>	<u>\$ 5,274,433</u>	<u>\$ 32,850,000</u>
Total All Funds	<u>\$ 200,492,336</u>	<u>\$ -</u>	<u>\$ 149,802,494</u>	<u>\$ 205,577,984</u>

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

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

FUND	Full-Time Equivalent (FTE) * 2016	Employee Salaries and Hourly Costs** 2016	Retirement Costs*** 2016	Healthcare Costs**** 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	632.99	\$35,908,150	\$11,888,860	\$3,869,701	\$1,419,583	\$53,086,294
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	45.00	1,802,584	343,107	277,747	93,543	2,516,981
City Road Tax Fund	29.33	1,745,224	332,320	193,343	49,394	2,320,281
Public Safety Tax Fund	0.09	5,163	994	570	109	6,836
Two Percent Tax Fund	29.28	1,457,117	253,052	190,636	70,919	1,971,724
Grants Fund	19.05	832,138	330,789	74,947	23,962	1,261,836
Mall Maintenance Fund	2.10	65,940	12,613	13,504	5,048	97,105
Total Special Revenue Funds	124.85	5,908,166	1,272,875	750,747	242,975	8,174,763
ENTERPRISE FUNDS						
Water Fund	80.51	3,677,870	696,126	527,265	269,032	5,170,293
Wastewater Fund	62.02	2,960,665	544,949	408,543	284,557	4,198,714
Sanitation Fund	13.28	692,203	125,219	95,830	35,013	948,265
Desert Hills Golf Course Fund	13.95	618,937	93,746	75,740	58,228	846,651
Yuma Reg Comm Sys Fund	6.40	401,477	74,447	45,096	8,394	529,414
Total Enterprise Funds	176.16	8,351,152	1,534,487	1,152,474	655,224	11,693,337
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	17.00	747,264	138,699	96,968	20,091	1,003,022
Insurance Reserve Fund	1.00	58,080	11,194	8,245	1,224	78,743
Total Internal Service Funds	18.00	805,344	149,893	105,213	21,315	1,081,765
TOTAL ALL FUNDS	952.00	\$50,972,812	\$14,846,115	\$5,878,135	\$2,339,097	\$74,036,159

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