



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, 2020, 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 2020-2021. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2020-2021 tax levy. Final adoption of the tax levy will occur on July 15, 2020. 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 2020-2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	71,732,785	56,880,908	11,460,461	3,038,000	-	67,806,328	10,037,964	220,956,446
2020	Actual Expenditures/Expenses**	E	70,127,711	36,325,697	11,442,361	2,535,173	-	50,739,666	6,577,438	177,748,046
2021	Fund Balance/Net Position at July 1***		20,248,868	12,620,183	22,344	9,572,190	-	84,250,990	18,737,855	145,452,430
2021	Primary Property Tax Levy	B	14,215,783	-	-	-	-	-	-	14,215,783
2021	Secondary Property Tax Levy	B	-	110,000	-	-	-	-	-	110,000
2021	Estimated Revenues Other than Property Taxes	C	59,337,935	70,409,426	373,578	1,347,467	-	54,531,844	7,036,319	193,036,569
2021	Other Financing Sources	D	-	-	-	-	-	-	-	-
2021	Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2021	Interfund Transfers In	D	-	121,478	11,069,931	-	-	267,854	582,314	12,041,577
2021	Interfund Transfers Out	D	4,613,456	6,522,999	-	555,141	-	345,990	3,991	12,041,577
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:		-	-	-	-	-	-	-	-
2021	Total Financial Resources Available		89,189,130	76,738,088	11,465,853	10,364,516	-	138,704,698	26,352,497	352,814,782
2021	Budgeted Expenditures/Expenses	E	74,145,750	72,992,355	11,444,259	1,123,000	-	67,980,283	9,410,504	237,096,151

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

	2020	2021
\$	220,180,841	\$ 237,096,151
	220,180,841	237,096,151
	101,437,275	110,382,364
\$	118,743,566	\$ 126,713,787
\$	138,878,783	\$ 144,790,225

* 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 2019-2020

	2020	2021
	FISCAL YEAR	FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 13,724,824	\$ 14,240,309
2. Amount Received from Primary Property Taxation in the 2019-2020 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	-	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 13,724,824	\$ 14,215,783
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment District (Downtown Mall District)	120,000	110,000
C. Total Property Tax Levy Amounts	<u>\$ 13,844,824</u>	<u>\$ 14,325,783</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2019-2020 Levy	12,896,610	
(2) Prior Years' Levies	220,000	
(3) Total Primary Property Taxes	<u>\$ 13,116,610</u>	
B. Secondary Property Taxes (City-wide)		
(1) 2019-2020 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Special Assessment Districts (Downtown Mall District)		
(1) 2018-2019 Levy	110,000	
(2) Prior Years' Levies	5,000	
(3) Total Primary Property Taxes	<u>115,000</u>	
D. Total Property Taxes Collected	<u>\$ 13,231,610</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.3185	\$ 2.3185
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 2.3185</u>	<u>\$ 2.3185</u>
B. Special Assessment District (Downtown Mall District)	<u>\$ 4.7398</u>	<u>\$ 3.4152</u>

Secondary property tax rates - As of the date the proposed budget was prepared, the City of Yuma will be operating five additional special assessment districts for which secondary property taxes will be levied. For information pertaining to these special assessment districts and their tax rates, please contact the City of Yuma.

*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 2019-20

SOURCES OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES 2020*	ESTIMATED REVENUES 2021
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 23,280,408	\$ 22,643,230	\$ 21,508,400
Franchise tax	3,509,327	3,417,000	3,345,900
Government Lease Property Excise	10,000	7,002	7,002
Delinquent property tax	175,000	220,000	220,000
Intergovernmental Revenues:			
State revenue sharing	12,640,427	12,640,427	14,220,248
State sales tax	9,500,000	9,450,000	8,075,000
Auto in-lieu tax	4,387,934	4,200,000	3,400,000
Tribal contribution	35,000	40,167	36,000
Licenses and Permits:			
Business licenses	259,000	268,500	246,150
Liquor licenses	38,100	39,700	35,460
Animal Control licenses	90,000	70,000	67,500
Building permits	1,291,000	1,280,000	1,152,000
Electrical permits	270,000	280,000	261,000
Plumbing permits	75,000	85,000	81,000
Mechanical permits	75,000	87,000	81,000
Charges for Services:			
Zoning and subdivision fees	65,950	82,362	71,100
Plan check fees	350,000	450,000	360,000
Other development fees	2,100	3,570	2,790
Swimming fees	180,000	163,000	154,800
Recreation fees	204,500	173,325	168,750
Art Center fees	500	-	-
Ambulance Service fees	4,197,000	3,995,700	3,651,300
Other charges	94,100	71,000	64,440
Police services	756,500	710,000	675,000
Use of Money and Property:			
Investment income	230,000	250,000	225,000
Recreation facility rentals	222,984	243,595	215,505
Misc Rentals	18,000	18,000	17,100
Fines, Forfeitures, Penalties:			
Vehicle code fines	655,000	576,000	527,400
Parking & other fines	530,000	392,000	364,500
Miscellaneous Revenues:			
Sale of property	20,100	7,500	9,000
Unclassified revenues	140,000	98,100	94,590
Total General Fund	\$ 63,302,930	\$ 61,962,178	\$ 59,337,935

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2019-20

SOURCES OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES 2020*	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 8,123,924	\$ 8,300,000	\$ 7,055,000
Investment income	50,000	130,000	91,000
Unclassified revenues	-	311,141	2,430
Total	<u>\$ 8,173,924</u>	<u>\$ 8,741,141</u>	<u>\$ 7,148,430</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 11,638,004	\$ 11,883,650	\$ 10,752,092
Charges for services	10,000	17,698	20,000
Investment income	150,000	280,000	196,000
Rental income	133,726	143,456	143,456
Sale of property	50,000	-	-
Unclassified revenues	49,950	326,536	51,500
Total	<u>\$ 12,031,680</u>	<u>\$ 12,651,340</u>	<u>\$ 11,163,048</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,653,681	\$ 4,751,320	\$ 4,298,450
Misc Rentals	33,379	-	-
Investment income	65,000	92,000	64,400
Unclassified revenues	-	6,000	6,000
Total	<u>\$ 4,752,060</u>	<u>\$ 4,849,320</u>	<u>\$ 4,368,850</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 6,285,373	\$ 5,786,520	\$ 4,870,500
Theatre Revenue	45,320	90,000	67,500
Liquor sales	121,140	177,000	95,251
Concession stand sales	159,625	90,000	67,500
Other sales	292,676	174,600	52,201
Commissions & fees	44,623	59,100	44,325
Investment income	47,265	35,000	26,250
Room rents	133,620	155,000	116,250
Equipment rents	36,270	57,000	42,750
Other rents	-	766	-
Unclassified revenues	4,374	4,000	3,000
Total	<u>\$ 7,170,286</u>	<u>\$ 6,628,986</u>	<u>\$ 5,385,527</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 3,500	\$ 5,000	\$ 5,000
Unclassified revenues	1,980	2,500	2,500
Total	<u>\$ 5,480</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>
Federal & State Grant Funds			
Grants	<u>\$ 18,798,917</u>	<u>\$ 4,161,064</u>	<u>\$ 42,336,071</u>
Total Special Revenue Funds	<u>\$ 50,932,347</u>	<u>\$ 37,039,351</u>	<u>\$ 70,409,426</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2019-20

SOURCES OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES 2020*	ESTIMATED REVENUES 2021
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 350,000	\$ 350,000	\$ 365,000
Interest	25,380	25,380	8,578
Investment income	-	-	-
Total	<u>\$ 375,380</u>	<u>\$ 375,380</u>	<u>\$ 373,578</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 1,275,575	\$ 1,247,825	\$ 1,148,017
Developer deposits	-	-	-
Investment income	159,900	89,700	199,450
Unclassified revenue	-	-	-
Total	<u>\$ 1,435,475</u>	<u>\$ 1,337,525</u>	<u>\$ 1,347,467</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 15,468,198	\$ 14,250,000	\$ 13,050,000
Commercial water fees	10,618,600	9,648,000	8,777,700
Fire hydrant fees	407,650	420,140	379,485
Delinquent fees	864,300	850,000	765,000
Service establishment fees	370,312	347,000	313,200
Investment income	700,000	720,000	648,000
Unclassified revenues	207,762	203,704	187,390
Total	<u>\$ 28,636,822</u>	<u>\$ 26,438,844</u>	<u>\$ 24,120,775</u>
Wastewater Fund			
Residential sewer fees	\$ 10,825,940	\$ 10,440,000	\$ 9,450,000
Commercial sewer fees	7,279,300	7,187,000	6,594,300
Investment income	610,000	675,000	607,500
Unclassified revenues	33,670	47,780	34,650
Total	<u>\$ 18,748,910</u>	<u>\$ 18,349,780</u>	<u>\$ 16,686,450</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 3,812,200	\$ 2,325,000	\$ 2,137,500
Sewer capacity fees	3,341,100	2,722,000	2,494,800
Water system development fees	150,020	143,500	133,650
Sewer system development fees	262,520	203,250	182,925
Water transfer fees	-	-	-
Investment income	497,795	532,400	438,470
Unclassified revenues	209	-	-
Total	<u>\$ 8,063,844</u>	<u>\$ 5,926,150</u>	<u>\$ 5,387,345</u>
Solid Waste Fund			
Collection fees	\$ 4,097,300	\$ 4,285,000	\$ 4,142,400
Receptacles sales	143,300	110,000	110,400
Unclassified revenues	31,018	40,500	38,880
Total	<u>\$ 4,271,618</u>	<u>\$ 4,435,500</u>	<u>\$ 4,291,680</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2019-20

SOURCES OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES 2020*	ESTIMATED REVENUES 2021
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,876,581	\$ 2,088,069	\$ 2,084,614
Federal contributions	1,000,000	696,597	1,000,000
Interest income	50,000	25,000	25,000
Sale of property	32,500	22,900	16,500
Unclassified revenues	-	-	-
Total	<u>\$ 2,959,081</u>	<u>\$ 2,832,566</u>	<u>\$ 3,126,114</u>
Desert Hills Golf Course Fund			
Green fees	\$ 699,394	\$ 711,726	\$ 569,280
Merchandise sales	155,920	129,000	103,200
Concession stand sales	273	1,250	1,000
Range fees	53,000	50,000	40,000
Equipment rents	175,090	195,000	157,040
Restaurant Rental	150,000	55,000	44,000
Unclassified revenues	4,223	6,200	4,960
Total	<u>\$ 1,237,900</u>	<u>\$ 1,148,176</u>	<u>\$ 919,480</u>
Total Enterprise Funds	<u>\$ 63,918,175</u>	<u>\$ 59,131,016</u>	<u>\$ 54,531,844</u>
INTERNAL SERVICE FUNDS			
Equipment Replacement Fund			
Equipment rentals	\$ 1,789,897	\$ 1,789,897	\$ 2,071,900
Investment income	-	400,000	-
Unclassified revenue	-	-	-
Total	<u>\$ 1,789,897</u>	<u>\$ 2,189,897</u>	<u>\$ 2,071,900</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,320,151	\$ 2,320,150	\$ 2,659,428
Non-guaranteed maintenance	358,790	250,000	350,000
Fuel Sales	-	-	-
Sale of property	2,500	3,218	-
Unclassified revenue	220	-	-
Total	<u>\$ 2,681,661</u>	<u>\$ 2,573,368</u>	<u>\$ 3,009,428</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,937,973	\$ 1,937,973	\$ 1,937,973
Investment income	-	5,000	-
Unclassified revenue	-	38	-
Total	<u>\$ 1,937,973</u>	<u>\$ 1,943,011</u>	<u>\$ 1,937,973</u>
Workers Comp Fund			
Workers Comp charges	\$ 1,590,900	\$ 1,590,900	\$ 17,018
Investment income	-	3,000	-
Unclassified revenue	-	7,902	-
Total	<u>\$ 1,590,900</u>	<u>\$ 1,601,802</u>	<u>\$ 17,018</u>
Total Internal Service Funds	<u>\$ 8,000,431</u>	<u>\$ 8,308,078</u>	<u>\$ 7,036,319</u>
Total All Funds	<u>\$ 187,964,738</u>	<u>\$ 168,153,528</u>	<u>\$ 193,036,569</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 2019-20

FUND	OTHER FINANCING SOURCES 2021		INTERFUND TRANSFERS 2021	
	\$	-	IN	(OUT) \$
GENERAL FUND	\$	-	\$	\$ 4,613,456
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	-	\$	\$ 128,484
City Road Tax Fund		-	-	4,489,179
Public Safety Tax Fund		-	-	947,371
Two Percent Tax Fund		-	-	957,966
Yuma Mall Maintenance Fund		-	121,478	-
Total Special Revenue Funds	\$	-	\$ 121,478	\$ 6,522,999
DEBT SERVICE FUNDS	\$	-	\$ 11,069,931	\$ -
CAPITAL PROJECTS FUNDS	\$	-	-	\$ 555,141
ENTERPRISE FUNDS				
Water Fund	\$	-	\$	\$ 77,445
Water Transfer Fund		-	17,854	-
Wastewater Fund		-	-	65,970
Solid Waste Fund		-	-	176,950
Desert Hills Golf Course Fund		-	250,000	25,625
Total Enterprise Funds	\$	-	\$ 267,854	\$ 345,990
INTERNAL SERVICE FUNDS			582,314	3,991
Total All Funds	\$	-	\$ 12,041,577	\$ 12,041,577

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2019-20

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
GENERAL FUND				
Mayor & Council	\$ 348,362	\$ 1,924	\$ 320,588	\$ 986,004
Municipal Court	1,904,430	50,755	1,898,002	2,052,520
City Administration	3,662,554	(10,357)	3,426,732	7,469,565
City Attorney	1,602,318	46,773	1,591,414	1,420,766
Information Technology Services	3,055,907	161,280	3,010,132	3,336,181
Finance	2,332,525	63,476	2,216,313	2,363,057
Human Resources	1,154,821	40,980	1,150,935	1,321,894
General Government	4,163,117	(2,280,738)	971,899	(1,057,779)
Community Development Services	3,468,876	83,426	3,305,242	3,551,636
Engineering	380,492	14,046	376,852	486,626
Parks & Recreation	8,666,192	243,255	8,658,315	6,949,131
Police Department	30,589,114	855,737	29,111,933	31,713,823
Fire Department	17,884,159	729,443	17,851,054	18,604,580
Intergovernmental Service Charges	(3,938,433)	-	(3,938,433)	(5,107,254)
Capital Improvements	198,392	-	176,733	55,000
Total	<u>\$ 75,472,826</u>	<u>\$ -</u>	<u>\$ 70,127,711</u>	<u>\$ 74,145,750</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & Council	\$ -	\$ -	\$ -	\$ 78,772
Public Works	7,324,791	102,843	6,649,361	9,383,561
General Government	102,843	(102,843)	-	(103,838)
Capital Improvements	5,530,000	-	3,349,701	1,299,864
Total	<u>\$ 12,957,634</u>	<u>\$ -</u>	<u>\$ 9,999,062</u>	<u>\$ 10,658,359</u>
City Road Tax Fund				
City Administration	\$ 27,684	\$ 1,253	\$ 29,006	\$ 29,078
City Attorney	51,420	1,160	42,261	-
Public Works	922,729	15,004	1,028,307	1,252,598
Engineering	2,530,012	48,281	2,213,004	2,334,930
General Government	181,073	(65,698)	10,000	(31,995)
Capital Improvements	7,606,000	-	6,457,545	6,646,500
Total	<u>\$ 11,318,918</u>	<u>\$ -</u>	<u>\$ 9,780,123</u>	<u>\$ 10,231,111</u>
Public Safety Tax Fund				
Police Department	\$ 2,007,922	\$ -	\$ 2,385,790	\$ 1,996,584
Fire Department	1,085,760	-	1,056,390	1,097,516
General Government	137,500	-	135,000	134,869
Capital Improvements	2,675,000	-	2,467,426	751,000
Total	<u>\$ 5,906,182</u>	<u>\$ -</u>	<u>\$ 6,044,606</u>	<u>\$ 3,979,969</u>
Two Percent Tax Fund				
Mayor & Council	\$ -	\$ -	\$ -	\$ 622,024
City Administration	481,489	10,968	445,721	256,408
General Government	564,023	(104,398)	458,968	281,221
Engineering	17,190	613	13,187	-
Parks and Recreation	6,190,886	92,817	5,312,693	4,313,214
Capital Improvements	285,000	-	25,000	75,000
Total	<u>\$ 7,538,588</u>	<u>\$ -</u>	<u>\$ 6,255,569</u>	<u>\$ 5,547,867</u>

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2019-20

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 245,151	\$ 6,000	\$ 248,977	\$ 242,726
General Government	6,000	(6,000)	-	(3,748)
Total	<u>\$ 251,151</u>	<u>\$ -</u>	<u>\$ 248,977</u>	<u>\$ 238,978</u>
Improvement Districts Funds				
Public Works	\$ 109,518	\$ -	\$ -	\$ -
Grant Funds				
City Administration	\$ 4,355,500	\$ (1,677,477)	\$ 23,327	\$ 3,969,575
Community Development	3,075,135	(483,815)	1,267,966	2,990,303
Parks And Recreation	282,591	106,823	57,758	5,196,516
Municipal Court	137,000	27,932	31,432	135,000
City Attorney's Office	-	7,010	11,420	10,000
Information Tech Services	55,950	158,282	95,530	100,000
Human Resources	-	3,760	-	-
Public Works	200,000	-	-	200,000
Police	2,674,300	1,142,779	955,654	3,540,389
Fire	3,748,090	69,109	1,147,192	3,140,000
General Government	70,351	(70,351)	-	-
Capital Improvements	4,200,000	715,948	407,081	23,054,288
Total	<u>\$ 18,798,917</u>	<u>\$ -</u>	<u>\$ 3,997,360</u>	<u>\$ 42,336,071</u>
Total Special Revenue Funds	<u>\$ 56,880,908</u>	<u>\$ -</u>	<u>\$ 36,325,697</u>	<u>\$ 72,992,355</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 3,038,000	\$ -	\$ 2,535,173	\$ 1,123,000
Total	<u>\$ 3,038,000</u>	<u>\$ -</u>	<u>\$ 2,535,173</u>	<u>\$ 1,123,000</u>
DEBT SERVICE FUNDS				
Special Assessments	\$ 376,130	\$ -	\$ 361,130	\$ 374,328
Municipal Property Corporation Bonds	11,084,331	-	11,081,231	11,069,931
Total	<u>\$ 11,460,461</u>	<u>\$ -</u>	<u>\$ 11,442,361</u>	<u>\$ 11,444,259</u>
ENTERPRISE FUNDS				
Water:				
Mayor & Council	\$ -	\$ -	\$ -	\$ 53,000
City Administration	16,918	749	17,980	17,770.00
City Attorney's Office	3,266	73	2,684	-
Engineering	401,671	13,681	383,988	415,230
Utilities	22,928,669	208,757	21,215,678	22,739,469
General Government	240,448	(223,260)	-	(190,215)
Capital Improvements	10,702,200	-	2,722,885	10,246,500
Total	<u>\$ 34,293,172</u>	<u>\$ -</u>	<u>\$ 24,343,215</u>	<u>\$ 33,281,754</u>
Wastewater:				
City Administration	\$ 13,840	\$ 609	\$ 14,818	\$ 14,538
City Attorney's Office	2,451	54	2,012	-
Engineering	286,222	8,602	270,583	298,526
Utilities	16,103,796	146,981	15,400,925	16,096,255
General Government	173,433	(156,246)	-	(153,840)
Capital Improvements	7,675,000	-	2,117,424	8,193,000
Total	<u>\$ 24,254,742</u>	<u>\$ -</u>	<u>\$ 17,805,762</u>	<u>\$ 24,448,479</u>

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2019-20

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
Yuma Regional Comm. System Fund				
Information Tech Services	\$ 3,339,971	\$ 17,221	\$ 2,929,994	\$ 4,182,370
General Government	17,221	(17,221)	-	(23,146)
Total	<u>\$ 3,357,192</u>	<u>\$ -</u>	<u>\$ 2,929,994</u>	<u>\$ 4,159,224</u>
Solid Waste Fund				
City Administration	\$ 3,847	\$ 170	\$ 4,574	\$ 4,036
Public Works	4,057,137	35,744	4,002,386	4,478,524
General Government	35,914	(35,914)	-	(41,829)
Total	<u>\$ 4,096,898</u>	<u>\$ -</u>	<u>\$ 4,006,960</u>	<u>\$ 4,440,731</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 1,770,881	\$ 33,443	\$ 1,653,735	\$ 1,676,550
General Government	33,443	(33,443)	-	(26,455)
Total	<u>\$ 1,804,324</u>	<u>\$ -</u>	<u>\$ 1,653,735</u>	<u>\$ 1,650,095</u>
Total Enterprise Funds	<u>\$ 67,806,328</u>	<u>\$ -</u>	<u>\$ 50,739,666</u>	<u>\$ 67,980,283</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ 43,544	\$ (43,544)	\$ -	\$ (42,163)
Public Works	2,696,332	43,544	2,589,342	2,853,201
Total	<u>\$ 2,739,876</u>	<u>\$ -</u>	<u>\$ 2,589,342</u>	<u>\$ 2,811,038</u>
Insurance Reserve Fund:				
City Attorney	\$ 866,847	\$ 8,176	\$ 392,534	\$ 460,000
General Government	1,222,658	(8,176)	999,063	1,380,607
Total	<u>\$ 2,089,505</u>	<u>\$ -</u>	<u>\$ 1,391,597</u>	<u>\$ 1,840,607</u>
Equipment Replacement Fund:				
Finance	\$ -	\$ -	\$ -	\$ -
Human Resources	-	-	-	-
Community Development	-	-	-	-
Public Works	2,828,437	-	1,196,100	-
Utilities	704,132	-	-	-
Engineering	-	-	-	-
Parks and Recreation	423,515	-	375,600	-
Police Department	-	-	-	-
Fire Department	-	-	-	-
Equipment Replacement	23,499	-	23,499	3,523,499
Total	<u>\$ 3,979,583</u>	<u>\$ -</u>	<u>\$ 1,595,199</u>	<u>\$ 3,523,499</u>
Workmans' Comp Fund	1,229,000	-	1,001,300	1,235,360
Total Internal Service Funds	<u>\$ 10,037,964</u>	<u>\$ -</u>	<u>\$ 6,577,438</u>	<u>\$ 9,410,504</u>
Total All Funds	<u><u>\$ 224,696,487</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 177,748,046</u></u>	<u><u>\$ 237,096,151</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 2019-20

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
MAYOR & COUNCIL				
General Fund	\$ 348,362	\$ 1,924	\$ 320,588	\$ 986,004
Special Highway Users Fund	-	-	-	78,772
Two Percent Tax Fund	-	-	-	622,024
Water Fund	-	-	-	53,000
Total	<u>\$ 348,362</u>	<u>\$ 1,924</u>	<u>\$ 320,588</u>	<u>\$ 1,739,800</u>
MUNICIPAL COURT				
General Fund	\$ 1,904,430	\$ 50,755	\$ 1,898,002	\$ 2,052,520
Grant Funds	137,000	27,932	31,432	135,000
Total	<u>\$ 2,041,430</u>	<u>\$ 78,687</u>	<u>\$ 1,929,434</u>	<u>\$ 2,187,520</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 3,662,554	\$ (10,357)	\$ 3,426,732	\$ 7,469,565
City Road Tax Fund	27,684	1,253	29,006	29,078
Two Percent Tax Fund	481,489	10,968	445,721	256,408
Grant Funds	4,355,500	(1,677,477)	23,327	3,969,575
Solid Waste	3,847	170	4,574	4,036
Water Fund	16,918	749	17,980	17,770
Wastewater Fund	13,840	609	14,818	14,538
Total	<u>\$ 8,561,832</u>	<u>\$ (1,674,085)</u>	<u>\$ 3,962,158</u>	<u>\$ 11,760,970</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,602,318	\$ 46,773	\$ 1,591,414	\$ 1,420,766
City Road Tax Fund	51,420	1,160	42,261	-
Grant Funds	-	7,010	11,420	10,000
Water Fund	3,266	73	2,684	-
Wastewater Fund	2,451	54	2,012	-
Insurance Reserve Fund	866,847	8,176	392,534	460,000
Total	<u>\$ 2,526,302</u>	<u>\$ 63,246</u>	<u>\$ 2,042,325</u>	<u>\$ 1,890,766</u>
INFORMATION TECH SERVICES				
General Fund	\$ 3,055,907	\$ 161,280	\$ 3,010,132	\$ 3,336,181
Yuma Regional Comm. System Fund	3,339,971	17,221	2,929,994	4,182,370
Grant Funds	55,950	158,282	95,530	100,000
Total	<u>\$ 6,451,828</u>	<u>\$ 336,783</u>	<u>\$ 6,035,656</u>	<u>\$ 7,618,551</u>
FINANCE				
General Fund	\$ 2,332,525	\$ 63,476	\$ 2,216,313	\$ 2,363,057
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 2,332,525</u>	<u>\$ 63,476</u>	<u>\$ 2,216,313</u>	<u>\$ 2,363,057</u>
HUMAN RESOURCES				
General Fund	\$ 1,154,821	\$ 40,980	\$ 1,150,935	\$ 1,321,894
Grant Funds	-	3,760	-	-
Total	<u>\$ 1,154,821</u>	<u>\$ 44,740</u>	<u>\$ 1,150,935</u>	<u>\$ 1,321,894</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2019-20

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
GENERAL GOVERNMENT				
General Fund	\$ 4,163,117	\$ (2,280,738)	\$ 971,899	\$ (1,057,779)
Highway User Revenue Fund	102,843	(102,843)	-	(103,838)
City Road Tax Fund	181,073	(65,698)	10,000	(31,995)
Public Safety Tax Fund	137,500	-	135,000	134,869
Two Percent Tax Fund	564,023	(104,398)	458,968	281,221
Mall Maintenance Dist Fund	6,000	(6,000)	-	(3,748)
Grant Funds	70,351	(70,351)	-	-
Debt Service Fund	11,460,461	-	11,442,361	11,444,259
Desert Hills Golf Course Fund	33,443	(33,443)	-	(26,455)
Water Fund	240,448	(223,260)	-	(190,215)
Wastewater Fund	173,433	(156,246)	-	(153,840)
Yuma Regional Comm. System Fund	17,221	(17,221)	-	(23,146)
Equipment Maintenance Fund	43,544	(43,544)	-	(42,163)
Solid Waste Fund	35,914	(35,914)	-	(41,829)
Insurance Reserve Fund	1,222,658	(8,176)	999,063	1,380,607
Equipment Replacement Fund	23,499	-	23,499	3,523,499
Workmans' Comp Fund	1,229,000	-	1,001,300	1,235,360
Intracity Cost Allocation	(3,938,433)	-	(3,938,433)	(5,107,254)
Total	<u>\$ 15,766,095</u>	<u>\$ (3,147,832)</u>	<u>\$ 11,103,657</u>	<u>\$ 11,217,553</u>
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,468,876	\$ 83,426	\$ 3,305,242	\$ 3,551,636
Grant Funds	3,075,135	(483,815)	1,267,966	2,990,303
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 6,544,011</u>	<u>\$ (400,389)</u>	<u>\$ 4,573,208</u>	<u>\$ 6,541,939</u>
PUBLIC WORKS				
Highway User Revenue Fund	\$ 7,324,791	\$ 102,843	\$ 6,649,361	\$ 9,383,561
City Road Tax Fund	922,729	15,004	1,028,307	1,252,598
Improvement Districts Funds	109,518	-	-	-
Grant Funds	200,000	-	-	200,000
Solid Waste	4,057,137	35,744	4,002,386	4,478,524
Equipment Maintenance Fund	2,696,332	43,544	2,589,342	2,853,201
Equipment Replacement Fund	2,828,437	-	1,196,100	-
Total	<u>\$ 18,138,944</u>	<u>\$ 197,135</u>	<u>\$ 15,465,496</u>	<u>\$ 18,167,884</u>
ENGINEERING				
General Fund	\$ 380,492	\$ 14,046	\$ 376,852	\$ 486,626
City Road Tax Fund	2,530,012	48,281	2,213,004	2,334,930
Two Percent Tax Fund	17,190	613	13,187	-
Water Fund	401,671	13,681	383,988	415,230
Wastewater Fund	286,222	8,602	270,583	298,526
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 3,615,587</u>	<u>\$ 85,223</u>	<u>\$ 3,257,614</u>	<u>\$ 3,535,312</u>
UTILITIES				
Water Funds	\$ 22,928,669	\$ 208,757	\$ 21,215,678	\$ 22,739,469
Wastewater Funds	16,103,796	146,981	15,400,925	16,096,255
Equipment Replacement Fund	704,132	-	-	-
Total	<u>\$ 39,736,597</u>	<u>\$ 355,738</u>	<u>\$ 36,616,603</u>	<u>\$ 38,835,724</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2019-20

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES EXPENSES 2020*	BUDGETED EXPENDITURES EXPENSES 2021
PARKS & RECREATION				
General Fund	\$ 8,666,192	\$ 243,255	\$ 8,658,315	\$ 6,949,131
Two Percent Tax Fund	6,190,886	92,817	5,312,693	4,313,214
Mall Maintenance Fund	245,151	6,000	248,977	242,726
Grant Funds	282,591	106,823	57,758	5,196,516
Desert Hills Golf Course Fund	1,770,881	33,443	1,653,735	1,676,550
Equipment Replacement Fund	423,515	-	375,600	-
Total	<u>\$ 17,579,216</u>	<u>\$ 482,338</u>	<u>\$ 16,307,078</u>	<u>\$ 18,378,137</u>
POLICE DEPARTMENT				
General Fund	\$ 30,589,114	\$ 855,737	\$ 29,111,933	\$ 31,713,823
Public Safety Tax Fund	2,007,922	-	2,385,790	1,996,584
Grant Funds	2,674,300	1,142,779	955,654	3,540,389
Total	<u>\$ 35,271,336</u>	<u>\$ 1,998,516</u>	<u>\$ 32,453,377</u>	<u>\$ 37,250,796</u>
FIRE DEPARTMENT				
General Fund	\$ 17,884,159	\$ 729,443	\$ 17,851,054	\$ 18,604,580
Public Safety Tax Fund	1,085,760	-	1,056,390	1,097,516
Grant Funds	3,748,090	69,109	1,147,192	3,140,000
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 22,718,009</u>	<u>\$ 798,552</u>	<u>\$ 20,054,636</u>	<u>\$ 22,842,096</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 3,038,000	\$ -	\$ 2,535,173	\$ 1,123,000
General Fund	198,392	-	176,733	55,000
Highway User Revenue Fund	5,530,000	-	3,349,701	1,299,864
City Road Tax Fund	7,606,000	-	6,457,545	6,646,500
Public Safety Tax Fund	2,675,000	-	2,467,426	751,000
Two Percent Tax Fund	285,000	-	25,000	75,000
Grant Funds	4,200,000	715,948	407,081	23,054,288
Water Funds	10,702,200	-	2,722,885	10,246,500
Wastewater Funds	7,675,000	-	2,117,424	8,193,000
Total	<u>\$ 41,909,592</u>	<u>\$ 715,948</u>	<u>\$ 20,258,968</u>	<u>\$ 51,444,152</u>
Total All Funds	<u>\$ 224,696,487</u>	<u>\$ -</u>	<u>\$ 177,748,046</u>	<u>\$ 237,096,151</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 2019-20

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	669.99	\$ 42,264,681	\$ 14,831,278	\$ 6,013,363	\$ 2,460,684	\$65,570,006
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	44.00	2,118,798	253,985	391,983	160,020	2,924,786
City Road Tax Fund	23.31	1,374,444	163,857	208,900	103,667	1,850,868
Two Percent Tax Fund	36.88	2,003,786	219,362	296,397	148,063	2,667,608
Grants Fund	10.50	4,169,011	509,415	32,857	127,264	4,838,547
Mall Maintenance Fund	2.10	72,937	8,735	18,394	5,490	105,556
Total Special Revenue Funds	116.79	9,738,976	1,155,354	948,531	544,504	12,387,365
ENTERPRISE FUNDS						
Water Fund	85.42	4,250,690	509,589	752,162	320,176	5,832,617
Wastewater Fund	71.03	3,497,379	419,271	628,130	263,292	4,808,072
Sanitation Fund	18.37	876,328	98,001	137,563	66,285	1,178,177
Desert Hills Golf Course Fund	9.00	569,864	68,382	73,959	32,936	745,141
Yuma Reg Comm Sys Fund	6.40	494,133	56,534	64,072	37,210	651,949
Total Enterprise Funds	190.22	9,688,394	1,151,777	1,655,886	719,899	13,215,956
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	18.00	857,575	102,793	162,665	64,536	1,187,569
Insurance Reserve Fund	-					
Total Internal Service Funds	18.00	857,575	102,793	162,665	64,536	1,187,569
TOTAL ALL FUNDS	995.00	\$62,549,626	\$17,241,202	\$8,780,445	\$3,789,623	\$92,360,896

* Full-time employees only, including Elected Officials

** Includes full-time, part-time, overtime and standby pay

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance