



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 6, 2018, 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 2018-2019. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2018-2019 tax levy. Final adoption of the tax levy will occur on June 20, 2018. 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 2018-2019

Fiscal Year	S c h	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2018 Expenditures/Expenses*	E	71,501,812	42,542,734	11,499,952	13,520,000	-	61,353,412	14,414,028	214,831,938
2018 Actual Expenditures/Expenses**	E	67,363,889	25,746,618	11,499,952	3,755,922	-	54,016,636	8,652,755	171,035,772
2019 Fund Balance/Net Position at July 1***		17,772,403	22,485,670	1,872	16,385,814	-	63,520,154	17,099,939	137,265,852
2019 Primary Property Tax Levy	B	12,593,215	-	-	-	-	-	-	12,593,215
2019 Secondary Property Tax Levy	B	-	106,825	-	-	-	-	-	106,825
2019 Estimated Revenues Other than Property Taxes	C	61,724,949	46,046,328	376,478	1,178,980	-	57,025,727	7,802,149	174,154,611
2019 Other Financing Sources	D	-	-	-	-	-	-	-	-
2019 Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2019 Interfund Transfers In	D	-	125,691	11,093,581	-	-	250,000	582,314	12,051,586
2019 Interfund Transfers (Out)	D	4,616,820	6,547,328	-	555,252	-	328,195	3,991	12,051,586
2019 Reduction for Amounts Not Available:									
LESS: Amounts for Future Debt Retirement:		-	-	-	-	-	-	-	-
2019 Total Financial Resources Available		87,473,747	62,217,186	11,471,931	17,009,542	-	120,467,686	25,480,411	324,120,503
2019 Budgeted Expenditures/Expenses	E	72,641,401	53,423,717	11,470,809	8,805,000	-	62,379,688	11,460,226	220,180,841

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

	2018	2019
\$	214,831,938	\$ 220,180,841
	214,831,938	220,180,841
	99,650,889	101,437,275
\$	115,181,049	\$ 118,743,566
\$	134,346,109	\$ 138,878,783

* 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 2018-2019

	2017-2018 FISCAL YEAR	2018-2019 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 12,629,284	\$ 13,102,142
2. Amount Received from Primary Property Taxation in the 2015-2016 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	-	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 12,381,661	\$ 12,593,215
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment District (Downtown Mall District)	105,000	106,825
C. Total Property Tax Levy Amounts	\$ 12,486,661	\$ 12,700,040
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2017-2018 Levy	12,000,000	
(2) Prior Years' Levies	225,000	
(3) Total Primary Property Taxes	\$ 12,225,000	
B. Secondary Property Taxes (City-wide)		
(1) 2017-2018 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts (Downtown Mall District)		
(1) 2017-2018 Levy	114,000	
(2) Prior Years' Levies	9,000	
(3) Total Primary Property Taxes	123,000	
D. Total Property Taxes Collected	\$ 12,348,000	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.3001	\$ 2.2747
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	\$ 2.3001	\$ 2.2747
B. Special Assessment District (Downtown Mall District)	\$ 4.4889	\$ 4.6718

*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 2018-19

8

SOURCES OF REVENUES	ESTIMATED REVENUES 2017-2018	ACTUAL REVENUES 2017-2018*	ESTIMATED REVENUES 2018-2019
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 22,087,247	\$ 21,546,305	\$ 22,192,695
Franchise tax	3,335,000	3,350,233	3,411,783
Delinquent property tax	200,000	225,000	225,000
Intergovernmental Revenues:			
State revenue sharing	11,817,246	11,755,000	11,650,743
State sales tax	9,397,761	9,012,000	9,419,335
Auto in-lieu tax	3,500,000	3,910,464	4,244,609
Tribal contribution	35,000	35,000	35,000
Licenses and Permits:			
Business licenses	254,000	251,250	251,250
Liquor licenses	39,700	37,250	37,800
Animal Control licenses	65,000	80,000	80,000
Building permits	1,041,400	1,387,785	1,487,800
Electrical permits	310,000	330,000	330,000
Plumbing permits	70,000	85,000	85,000
Mechanical permits	70,000	90,000	85,000
Charges for Services:			
Zoning and subdivision fees	58,500	59,679	56,450
Plan check fees	260,000	340,000	340,000
Other development fees	1,650	2,027	2,100
Swimming fees	125,000	174,000	175,000
Recreation fees	186,400	279,500	275,500
Art Center fees	-	550	500
Ambulance Service fees	3,996,000	4,261,400	4,713,300
Other charges	52,800	186,181	137,600
Police services	775,000	772,000	756,500
Use of Money and Property:			
Investment income	100,000	95,000	100,000
Recreation facility rentals	142,160	191,574	186,884
Misc Rentals	6,000	16,000	16,000
Fines, Forfeitures, Penalties:			
Vehicle code fines	686,000	683,000	701,000
Parking & other fines	545,000	560,000	570,000
Miscellaneous Revenues:			
Sale of property	1,156,293	719,519	20,100
Unclassified revenues	122,400	388,000	138,000
Total General Fund	\$ 60,435,557	\$ 60,823,717	\$ 61,724,949

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2018-19

8

SOURCES OF REVENUES	ESTIMATED REVENUES 2017-2018	ACTUAL REVENUES 2017-2018*	ESTIMATED REVENUES 2018-2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 7,200,000	\$ 7,872,000	\$ 7,900,000
Investment income	22,000	5,000	5,000
Unclassified revenues	103,934	26,500	9,500
Total	<u>\$ 7,325,934</u>	<u>\$ 7,903,500</u>	<u>\$ 7,914,500</u>
Local Transportation Assistance Fund			
Lottery tax	\$ -	\$ -	\$ -
Investment income	-	-	-
Contributions	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 11,041,775	\$ 10,771,322	\$ 11,094,462
Charges for services	-	4,330	-
Investment income	75,000	80,000	80,000
Rental income	173,000	153,000	173,000
Sale of property	71,436	70,180	70,000
Unclassified revenues	1,000	72,260	1,000
Total	<u>\$ 11,362,211</u>	<u>\$ 11,151,092</u>	<u>\$ 11,418,462</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,415,203	\$ 4,307,063	\$ 4,436,275
Misc Rentals	32,000	32,407	32,407
Investment income	10,000	5,000	5,000
Unclassified revenues	50,485	-	-
Total	<u>\$ 4,507,688</u>	<u>\$ 4,344,470</u>	<u>\$ 4,473,682</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 5,572,833	\$ 5,621,000	\$ 5,789,850
Theatre Revenue	90,000	69,989	92,000
Liquor sales	66,500	106,500	116,500
Concession stand sales	97,500	117,450	119,500
Other sales	3,000	108,604	300,800
Commissions & fees	225,750	50,141	39,250
Investment income	24,000	24,000	24,000
Room rents	172,000	147,000	172,000
Equipment rents	37,500	67,890	57,500
Other rents	1,500	300	1,500
Unclassified revenues	36,752	25,360	36,752
Total	<u>\$ 6,327,335</u>	<u>\$ 6,338,234</u>	<u>\$ 6,749,652</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 12,000	\$ 9,000	\$ 9,000
Unclassified revenues	-	1,818	-
Total	<u>\$ 12,000</u>	<u>\$ 10,818</u>	<u>\$ 9,000</u>
Federal & State Grant Funds			
Grants	\$ 12,888,843	\$ 2,912,646	\$ 15,481,032
Total Special Revenue Funds	<u>\$ 42,424,011</u>	<u>\$ 32,660,760</u>	<u>\$ 46,046,328</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2018-19

8

SOURCES OF REVENUES	ESTIMATED REVENUES 2017-2018	ACTUAL REVENUES 2017-2018*	ESTIMATED REVENUES 2018-2019
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 320,000	\$ 320,000	\$ 335,000
Interest	56,870	56,870	41,478
Investment income	50	-	-
Total	<u>\$ 376,920</u>	<u>\$ 376,870</u>	<u>\$ 376,478</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 2,002,835	\$ 2,064,833	\$ 1,761,173
Investment income	45,000	45,000	45,000
Total	<u>\$ 2,047,835</u>	<u>\$ 2,109,833</u>	<u>\$ 1,806,173</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,141,592	\$ 2,141,592	\$ 2,143,440
Non-guaranteed maintenance	402,000	371,330	402,000
Fuel Sales	831,700	873,500	-
Sale of property	-	384	-
Unclassified revenue	4,000	4,018	4,000
Total	<u>\$ 3,379,292</u>	<u>\$ 3,390,824</u>	<u>\$ 2,549,440</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,927,712	\$ 1,927,712	\$ 1,925,536
Investment income	7,000	7,000	7,000
Unclassified revenue	-	2,065	-
Total	<u>\$ 1,934,712</u>	<u>\$ 1,936,777</u>	<u>\$ 1,932,536</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ 1,496,000	\$ 1,496,000	\$ 1,496,000
Investment income	18,000	18,000	18,000
Unclassified revenue	-	2,800	-
Total	<u>\$ 1,514,000</u>	<u>\$ 1,516,800</u>	<u>\$ 1,514,000</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 1,182,000	\$ 1,121,352	\$ 1,151,150
Investment income	83,480	33,480	27,830
Unclassified revenue	245,000	-	-
Total	<u>\$ 1,510,480</u>	<u>\$ 1,154,832</u>	<u>\$ 1,178,980</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 12,663,000	\$ 13,895,680	\$ 14,182,595
Commercial water fees	8,850,000	9,387,680	9,583,035
Fire hydrant fees	385,300	400,077	407,817
Delinquent fees	850,000	810,000	850,000
Service establishment fees	385,000	349,660	352,375
Investment income	95,000	95,000	95,000
Unclassified revenues	265,478	215,499	238,309
Total	<u>\$ 23,493,778</u>	<u>\$ 25,153,596</u>	<u>\$ 25,709,131</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2018-19

8

SOURCES OF REVENUES	ESTIMATED REVENUES 2017-2018	ACTUAL REVENUES 2017-2018*	ESTIMATED REVENUES 2018-2019
Wastewater Fund			
Residential sewer fees	\$ 9,005,000	\$ 9,900,585	\$ 10,098,600
Commercial sewer fees	6,495,300	6,964,031	7,084,325
Investment income	87,000	87,000	87,000
Unclassified revenues	622,835	22,082	20,016
Total	<u>\$ 16,210,135</u>	<u>\$ 16,973,698</u>	<u>\$ 17,289,941</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,587,000	\$ 2,635,465	\$ 1,573,000
Sewer capacity fees	2,586,000	2,911,645	2,910,645
Water system development fees	124,750	212,300	212,300
Sewer system development fees	175,400	256,090	260,505
Investment income	83,600	105,500	110,500
Unclassified revenues	50	78	50
Total	<u>\$ 4,556,800</u>	<u>\$ 6,121,078</u>	<u>\$ 5,067,000</u>
Solid Waste Fund			
Collection fees	\$ 3,322,000	\$ 3,819,350	\$ 4,341,145
Receptacles sales	40,000	120,000	146,400
Unclassified revenues	16,000	28,825	24,500
Total	<u>\$ 3,378,000</u>	<u>\$ 3,968,175</u>	<u>\$ 4,512,045</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,816,317	\$ 1,888,177	\$ 1,893,010
Federal contributions	1,133,500	-	1,000,000
Interest income	6,000	6,000	6,000
Sale of property	50,000	61,708	50,000
Unclassified revenues	-	62	-
Total	<u>\$ 3,005,817</u>	<u>\$ 1,955,947</u>	<u>\$ 2,949,010</u>
Desert Hills Golf Course Fund			
Green fees	\$ 946,500	\$ 778,577	\$ 946,500
Merchandise sales	149,500	140,580	149,500
Concession stand sales	5,000	2,000	6,500
Range fees	47,000	53,150	47,000
Equipment rents	206,600	147,215	206,600
Restaurant Rental	140,000	130,000	140,000
Unclassified revenues	2,500	3,329	2,500
Total	<u>\$ 1,497,100</u>	<u>\$ 1,254,851</u>	<u>\$ 1,498,600</u>
Total Enterprise Funds	<u>\$ 52,141,630</u>	<u>\$ 55,427,345</u>	<u>\$ 57,025,727</u>
Total All Funds	<u><u>\$ 165,764,437</u></u>	<u><u>\$ 159,397,758</u></u>	<u><u>\$ 174,154,611</u></u>

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

CITY OF YUMA, ARIZONA
**SUMMARY BY FUND TYPE OF OTHER FINANCING
 SOURCES AND INTERFUND TRANSFERS**
 FISCAL YEAR 2018-19

FUND	OTHER FINANCING SOURCES 2018-2019		INTERFUND TRANSFERS 2018-2019	
			IN	(OUT)
GENERAL FUND	\$	-	\$	- \$ 4,616,820
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	-	\$	- \$ 128,507
City Road Tax Fund		-		- 4,513,182
Public Safety Tax Fund		-		- 947,560
Two Percent Tax Fund		-		- 958,079
Yuma Mall Maintenance Fund		-	125,691	-
Total Special Revenue Funds	\$	-	\$ 125,691	\$ 6,547,328
DEBT SERVICE FUNDS	\$	-	\$ 11,093,581	\$ -
CAPITAL PROJECTS FUNDS	\$	-	\$	- \$ 555,252
ENTERPRISE FUNDS				
Water Fund	\$	-	\$	- \$ 59,603
Wastewater Fund		-		- 65,983
Solid Waste Fund		-		- 176,983
Desert Hills Golf Course Fund		-	250,000	25,626
Total Enterprise Funds	\$	-	\$ 250,000	\$ 328,195
INTERNAL SERVICE FUNDS		-	582,314	3,991
Total All Funds	\$	-	\$ 12,051,586	\$ 12,051,586

CITY OF YUMA
SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE
 FISCAL YEAR 2018-19

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
GENERAL FUND				
Mayor & Council	\$ 289,319	\$ -	\$ 309,501	\$ 342,500
Municipal Court	1,841,059	-	1,682,278	1,819,387
City Administration	3,200,457	(22,548)	3,180,723	3,276,305
City Attorney	1,525,968	22,548	1,490,378	1,591,893
Information Technology Services	3,549,720	-	3,452,438	3,580,971
Finance	2,131,495	-	2,067,517	2,149,220
Human Resources	1,171,049	-	1,110,944	1,130,065
General Government	2,362,363	(10,000)	530,225	2,860,348
Community Development Services	3,484,669	10,000	3,315,104	3,453,450
Engineering	501,766	-	356,925	379,762
Parks & Recreation	8,774,214	-	8,309,478	8,615,528
Police Department	29,659,140	-	29,159,076	29,830,707
Fire Department	16,949,026	-	16,337,735	17,549,698
Intergovernmental Service Charges	(3,938,433)	-	(3,938,433)	(3,938,433)
Total	\$ 71,501,812	\$ -	\$ 67,363,889	\$ 72,641,401
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 7,082,786	\$ -	\$ 6,761,057	\$ 7,439,541
General Government	22,989	-	85,000	33,749
Capital Improvements	550,000	-	497,362	1,335,000
Total	\$ 7,655,775	\$ -	\$ 7,343,419	\$ 8,808,290
City Road Tax Fund				
City Administration	\$ 77,335	\$ (47,346)	\$ 29,134	\$ 27,134
City Attorney	-	47,346	48,535	50,395
Public Works	784,569	-	860,800	775,658
Engineering	2,224,807	-	1,861,034	2,487,063
General Government	21,845	-	-	126,017
Capital Improvements	9,422,998	-	3,259,027	14,409,836
Total	\$ 12,531,554	\$ -	\$ 6,058,530	\$ 17,876,103
Public Safety Tax Fund				
Police Department	\$ 1,895,189	\$ -	\$ 1,735,209	\$ 2,319,326
Fire Department	669,194	-	650,353	885,868
Capital Improvements	100,000	-	100,000	1,080,000
Total	\$ 2,664,383	\$ -	\$ 2,485,562	\$ 4,285,194
Two Percent Tax Fund				
City Administration	\$ 473,075	\$ -	\$ 476,547	\$ 483,578
General Government	444,624	-	424,178	455,221
Engineering	99,089	-	79,044	24,320
Parks and Recreation	5,453,705	-	5,637,102	5,768,463
Capital Improvements	100,000	-	100,000	-
Total	\$ 6,570,493	\$ -	\$ 6,716,871	\$ 6,731,582
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 230,648	\$ -	\$ 232,843	\$ 240,242
General Government	1,038	-	-	1,274
Total	\$ 231,686	\$ -	\$ 232,843	\$ 241,516

CITY OF YUMA
SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE
 FISCAL YEAR 2018-19

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
Grant Funds				
City Administration	\$ 4,201,040	\$ (1,672,995)	\$ 4,500	\$ 4,355,500
Community Development	1,243,671	861,938	1,155,514	2,427,248
Parks And Recreation	282,441	109,650	75,412	282,591
Municipal Court	147,000	-	8,862	137,000
City Attorney's Office	-	9,610	9,609	-
Information Tech Services	280,950	376,153	406,244	280,950
Human Resources	-	3,619	3,617	-
Public Works	200,000	-	-	200,000
Police	3,317,208	82,035	696,526	2,674,300
Fire	1,716,533	-	128,690	3,753,443
Capital Improvements	1,500,000	229,990	420,419	1,370,000
Total	\$ 12,888,843	\$ -	\$ 2,909,393	\$ 15,481,032
Total Special Revenue Funds	\$ 42,542,734	\$ -	\$ 25,746,618	\$ 53,423,717
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 13,520,000	\$ -	\$ 3,755,922	\$ 8,805,000
DEBT SERVICE FUNDS				
Special Assessments	\$ 377,620	\$ -	\$ 377,620	\$ 377,228
Municipal Property Corporation Bonds	11,122,332	-	11,122,332	11,093,581
Total	\$ 11,499,952	\$ -	\$ 11,499,952	\$ 11,470,809
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ 9,673	\$ -	\$ -	\$ 13,915
Public Works	3,356,857	-	3,410,524	2,687,066
Total	\$ 3,366,530	\$ -	\$ 3,410,524	\$ 2,700,981
Insurance Reserve Fund:				
City Attorney	988,660	-	497,724	900,948
General Government	1,216,868	-	342,800	1,232,619
Total	\$ 2,205,528	\$ -	\$ 840,524	\$ 2,133,567
Equipment Replacement Fund:				
Finance	\$ 14,000	\$ -	\$ -	\$ -
Community Development	-	-	-	26,000
Public Works	2,117,000	616,076	1,825,981	1,523,713
Utilities	1,000,000	-	622,727	825,722
Engineering	-	-	-	72,000
Parks and Recreation	740,814	-	475,500	273,237
Fire Department	320,000	726,911	268,000	727,000
Equipment Replacement	3,023,499	(1,342,987)	23,499	1,949,006
Total	\$ 7,215,313	\$ -	\$ 3,215,707	\$ 5,396,678
Workmans' Comp Fund	1,626,657	-	1,186,000	1,229,000
Total Internal Service Funds	\$ 14,414,028	\$ -	\$ 8,652,755	\$ 11,460,226
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 21,331	\$ (3,006)	\$ 18,092	\$ 16,582
City Attorney's Office	-	3,006	4,398	3,197
Engineering	373,746	-	322,563	455,722
Utilities	22,317,097	-	21,192,376	22,554,974
General Government	53,039	-	-	74,594
Capital Improvements	7,265,000	-	4,398,464	5,744,481
Total	\$ 30,030,213	\$ -	\$ 25,935,893	\$ 28,849,550

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2018-19

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
Wastewater:				
City Administration	\$ 17,249	\$ (2,477)	\$ 14,926	\$ 13,567
City Attorney's Office	-	2,477	3,583	2,404
Engineering	243,793	-	184,681	285,997
Utilities	16,085,215	-	15,089,443	16,352,683
General Government	39,645	-	-	59,495
Capital Improvements	6,190,000	-	4,281,642	7,880,000
Total	<u>\$ 22,575,902</u>	<u>\$ -</u>	<u>\$ 19,574,275</u>	<u>\$ 24,594,146</u>
Yuma Regional Comm. System Fund				
General Government	\$ 5,054	\$ -	\$ -	\$ 9,108
Information Tech Services	3,107,893	-	2,830,642	3,529,537
Total	<u>\$ 3,112,947</u>	<u>\$ -</u>	<u>\$ 2,830,642</u>	<u>\$ 3,538,645</u>
Solid Waste Fund				
City Administration	\$ 4,163	\$ -	\$ 4,981	\$ 3,768
Public Works	3,713,475	-	3,777,796	3,615,326
General Government	8,085	-	-	10,541
Total	<u>\$ 3,725,723</u>	<u>\$ -</u>	<u>\$ 3,782,777</u>	<u>\$ 3,629,635</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 1,902,647	\$ -	\$ 1,893,049	\$ 1,759,894
General Government	5,980	-	-	7,818
Total	<u>\$ 1,908,627</u>	<u>\$ -</u>	<u>\$ 1,893,049</u>	<u>\$ 1,767,712</u>
Total Enterprise Funds	<u>\$ 61,353,412</u>	<u>\$ -</u>	<u>\$ 54,016,636</u>	<u>\$ 62,379,688</u>
Total All Funds	<u><u>\$ 214,831,938</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 171,035,772</u></u>	<u><u>\$ 220,180,841</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 2018-19

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
MAYOR & COUNCIL				
General Fund	\$ 289,319	\$ -	\$ 309,501	\$ 342,500
MUNICIPAL COURT				
General Fund	\$ 1,841,059	\$ -	\$ 1,682,278	\$ 1,819,387
Grant Funds	147,000	-	8,862	137,000
Total	<u>\$ 1,988,059</u>	<u>\$ -</u>	<u>\$ 1,691,140</u>	<u>\$ 1,956,387</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 3,200,457	\$ (22,548)	\$ 3,180,723	\$ 3,276,305
City Road Tax Fund	77,335	(47,346)	29,134	27,134
Two Percent Tax Fund	473,075	-	476,547	483,578
Grant Funds	4,201,040	(1,672,995)	4,500	4,355,500
Solid Waste	4,163	-	4,981	3,768
Water Fund	21,331	(3,006)	18,092	16,582
Wastewater Fund	17,249	(2,477)	14,926	13,567
Total	<u>\$ 7,994,650</u>	<u>\$ (1,748,372)</u>	<u>\$ 3,728,903</u>	<u>\$ 8,176,434</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,525,968	\$ 22,548	\$ 1,490,378	\$ 1,591,893
City Road Tax Fund	-	47,346	48,535	50,395
Grant Funds	-	9,610	9,609	-
Water Fund	-	3,006	4,398	3,197
Wastewater Fund	-	2,477	3,583	2,404
Insurance Reserve Fund	988,660	-	497,724	900,948
Total	<u>\$ 2,514,628</u>	<u>\$ 84,987</u>	<u>\$ 2,054,227</u>	<u>\$ 2,548,837</u>
INFORMATION TECH SERVICES				
General Fund	\$ 3,549,720	\$ -	\$ 3,452,438	\$ 3,580,971
Yuma Regional Comm. System Fund	3,107,893	-	2,830,642	3,529,537
Grant Funds	280,950	376,153	406,244	280,950
Total	<u>\$ 6,938,563</u>	<u>\$ 376,153</u>	<u>\$ 6,689,324</u>	<u>\$ 7,391,458</u>
FINANCE				
General Fund	\$ 2,131,495	\$ -	\$ 2,067,517	\$ 2,149,220
Equipment Replacement Fund	14,000	-	-	-
Total	<u>\$ 2,145,495</u>	<u>\$ -</u>	<u>\$ 2,067,517</u>	<u>\$ 2,149,220</u>
HUMAN RESOURCES				
General Fund	\$ 1,171,049	\$ -	\$ 1,110,944	\$ 1,130,065
Grant Funds	-	3,619	3,617	-
Total	<u>\$ 1,171,049</u>	<u>\$ 3,619</u>	<u>\$ 1,114,561</u>	<u>\$ 1,130,065</u>
GENERAL GOVERNMENT				
General Fund	\$ 2,362,363	\$ (10,000)	\$ 530,225	\$ 2,860,348
Highway User Revenue Fund	22,989	-	85,000	33,749
City Road Tax Fund	21,845	-	-	126,017
Two Percent Tax Fund	444,624	-	424,178	455,221
Mall Maintenance Dist Fund	1,038	-	-	1,274
Debt Service Fund	11,499,952	-	11,499,952	11,470,809

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2018-19

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
Desert Hills Golf Course Fund	5,980	-	-	7,818
Water Fund	53,039	-	-	74,594
Wastewater Fund	39,645	-	-	59,495
Yuma Regional Comm. System Fund	5,054	-	-	9,108
Equipment Maintenance Fund	9,673	-	-	13,915
Solid Waste Fund	8,085	-	-	10,541
Insurance Reserve Fund	1,216,868	-	342,800	1,232,619
Equipment Replacement Fund	3,023,499	(1,342,987)	23,499	1,949,006
Workmans' Comp Fund	1,626,657	-	1,186,000	1,229,000
Intracity Cost Allocation	(3,938,433)	-	(3,938,433)	(3,938,433)
Total	\$ 16,402,878	\$ (1,352,987)	\$ 10,153,221	\$ 15,595,081
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,484,669	\$ 10,000	\$ 3,315,104	\$ 3,453,450
Grant Funds	1,243,671	861,938	1,155,514	2,427,248
Equipment Replacement Fund	-	-	-	26,000
Total	\$ 4,728,340	\$ 871,938	\$ 4,470,618	\$ 5,906,698
PUBLIC WORKS				
Highway User Revenue Fund	\$ 7,082,786	\$ -	\$ 6,761,057	\$ 7,439,541
City Road Tax Fund	784,569	-	860,800	775,658
Grant Funds	200,000	-	-	200,000
Solid Waste	3,713,475	-	3,777,796	3,615,326
Equipment Maintenance Fund	3,356,857	-	3,410,524	2,687,066
Equipment Replacement Fund	2,117,000	616,076	1,825,981	1,523,713
Total	\$ 17,254,687	\$ 616,076	\$ 16,636,158	\$ 16,241,304
ENGINEERING				
General Fund	\$ 501,766	\$ -	\$ 356,925	\$ 379,762
City Road Tax Fund	2,224,807	-	1,861,034	2,487,063
Two Percent Tax Fund	99,089	-	79,044	24,320
Water Fund	373,746	-	322,563	455,722
Wastewater Fund	243,793	-	184,681	285,997
Equipment Replacement Fund	-	-	-	72,000
Total	\$ 3,443,201	\$ -	\$ 2,804,247	\$ 3,704,864
UTILITIES				
Water Funds	\$ 22,317,097	\$ -	\$ 21,192,376	\$ 22,554,974
Wastewater Funds	16,085,215	-	15,089,443	16,352,683
Equipment Replacement Fund	1,000,000	-	622,727	825,722
Total	\$ 39,402,312	\$ -	\$ 36,904,546	\$ 39,733,379
PARKS & RECREATION				
General Fund	\$ 8,774,214	\$ -	\$ 8,309,478	\$ 8,615,528
Two Percent Tax Fund	5,453,705	-	5,637,102	5,768,463
Mall Maintenance Fund	230,648	-	232,843	240,242
Grant Funds	282,441	109,650	75,412	282,591
Desert Hills Golf Course Fund	1,902,647	-	1,893,049	1,759,894
Equipment Replacement Fund	740,814	-	475,500	273,237
Total	\$ 17,384,469	\$ 109,650	\$ 16,623,384	\$ 16,939,955

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2018-19

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2017-2018	EXPENDITURE/ ADJUSTMENTS APPROVED 2017-2018	ACTUAL EXPENDITURES EXPENSES 2017-2018*	BUDGETED EXPENDITURES EXPENSES 2018-2019
POLICE DEPARTMENT				
General Fund	\$ 29,659,140	\$ -	\$ 29,159,076	\$ 29,830,707
Public SafetyTax Fund	1,895,189	-	1,735,209	2,319,326
Grant Funds	3,317,208	82,035	696,526	2,674,300
Total	<u>\$ 34,871,537</u>	<u>\$ 82,035</u>	<u>\$ 31,590,811</u>	<u>\$ 34,824,333</u>
FIRE DEPARTMENT				
General Fund	\$ 16,949,026	\$ -	\$ 16,337,735	\$ 17,549,698
Public SafetyTax Fund	669,194	-	650,353	885,868
Grant Funds	1,716,533	-	128,690	3,753,443
Equipment Replacement Fund	320,000	726,911	268,000	727,000
Total	<u>\$ 19,654,753</u>	<u>\$ 726,911</u>	<u>\$ 17,384,778</u>	<u>\$ 22,916,009</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 13,520,000	\$ -	\$ 3,755,922	\$ 8,805,000
General Fund	-	-	-	-
Highway User Revenue Fund	550,000	-	497,362	1,335,000
Local Transportation Assistance Fund				
City Road Tax Fund	9,422,998	-	3,259,027	14,409,836
Public Safety Tax Fund	100,000	-	100,000	1,080,000
Two Percent Tax Fund	100,000	-	100,000	-
Grant Funds	1,500,000	229,990	420,419	1,370,000
Water Funds	7,265,000	-	4,398,464	5,744,481
Wastewater Funds	6,190,000	-	4,281,642	7,880,000
Total	<u>\$ 38,647,998</u>	<u>\$ 229,990</u>	<u>\$ 16,812,836</u>	<u>\$ 40,624,317</u>
Total All Funds	<u>\$ 214,831,938</u>	<u>\$ -</u>	<u>\$ 171,035,772</u>	<u>\$ 220,180,841</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 2018-19

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
	2019	2019	2019	2019	2019	2019
GENERAL FUND	652.24	\$38,380,766	\$15,399,716	\$5,355,371	\$923,873	\$60,059,726
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	46.66	2,121,977	412,727	371,914	63,781	2,970,399
City Road Tax Fund	22.36	1,411,756	273,817	185,366	30,198	1,901,137
Two Percent Tax Fund	38.12	2,201,548	379,303	303,096	71,740	2,955,687
Grants Fund	10.62	505,295	254,937	91,701	8,722	860,655
Mall Maintenance Fund	2.10	69,130	13,446	16,074	3,233	101,883
Total Special Revenue Funds	119.86	6,309,706	1,334,230	968,151	177,674	8,789,761
ENTERPRISE FUNDS						
Water Fund	85.21	4,257,191	825,158	691,972	178,563	5,952,884
Wastewater Fund	68.96	3,431,529	665,156	549,951	201,495	4,848,131
Sanitation Fund	14.33	689,903	133,964	112,655	19,582	956,104
Desert Hills Golf Course Fund	10.00	596,218	108,885	78,320	35,372	818,795
Yuma Reg Comm Sys Fund	7.40	536,469	104,348	63,140	6,722	710,679
Total Enterprise Funds	185.90	9,511,310	1,837,511	1,496,038	441,734	13,286,593
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	18.00	813,723	154,295	146,549	12,946	1,127,513
Insurance Reserve Fund	1.00	62,863	12,227	9,952	786	85,828
Total Internal Service Funds	19.00	876,586	166,522	156,501	13,732	1,213,341
TOTAL ALL FUNDS	977.00	\$55,078,368	\$18,737,979	\$7,976,061	\$1,557,013	\$83,349,421

* Full-time employees only, including Elected Officials

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

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance