



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, May 3, 2017, 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 2017-2018. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2017-2018 tax levy. Final adoption of the tax levy will occur on May 17, 2017. 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 2017-2018

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	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	67,870,525	42,475,174	11,506,290	29,082,500	0	62,984,772	12,879,152	226,798,413
2017	Actual Expenditures/Expenses**	E	64,603,267	25,712,877	11,506,290	17,162,500	0	48,303,096	7,754,694	175,042,724
2018	Fund Balance/Net Position at July 1***		18,052,727	20,444,717	2,657	20,563,884	0	59,462,925	16,435,440	134,962,350
2018	Primary Property Tax Levy	B	12,629,284							12,629,284
2018	Secondary Property Tax Levy	B		105,000						105,000
2018	Estimated Revenues Other than Property Taxes	C	60,435,557	42,569,799	376,920	1,265,480	0	52,072,630	8,875,839	165,596,225
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	113,648	11,122,332	0	0	250,000	994,811	12,480,791
2018	Interfund Transfers (Out)	D	4,605,445	7,543,121	0	0	0	328,234	3,991	12,480,791
2018	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
2018	Total Financial Resources Available		86,512,123	55,690,043	11,501,909	21,829,364	0	111,457,321	26,302,099	313,292,859
2018	Budgeted Expenditures/Expenses	E	71,549,907	42,735,999	11,499,952	13,275,000	0	61,353,412	14,417,667	214,831,937

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

	2017	2018
1.	\$ 226,798,413	\$ 214,831,937
2.		
3.	226,798,413	214,831,937
4.	127,661,624	144,553,059
5.	\$ 99,136,789	\$ 70,278,878
6.	\$ 129,825,375	\$ 134,417,233

* 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 2017-18

	2016-2017 FISCAL YEAR	2017-2018 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 12,144,078	\$ 12,629,284
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	\$ 12,144,078	\$ 12,629,284
B. Secondary Property Taxes	-	-
C. Total Property Tax Levy Amounts	<u>\$ 12,144,078</u>	<u>\$ 12,629,284</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2016-2017 Levy	11,779,800	
(2) Prior Years' Levies	200,000	
(3) Total Primary Property Taxes	<u>\$ 11,979,800</u>	
B. Secondary Property Taxes		
(1) 2016-2017 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	<u>-</u>	
C. Total Property Taxes Collected	<u>\$ 11,979,800</u>	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.3517	\$ 2.3461
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>\$ 2.3517</u>	<u>\$ 2.3461</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 2017-18

SOURCES OF REVENUES	ESTIMATED REVENUES 2016-2017	ACTUAL REVENUES 2016-2017*	ESTIMATED REVENUES 2017-2018
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 21,231,745	\$ 21,340,336	\$ 22,087,247
Franchise tax	3,507,000	3,323,000	3,335,000
Delinquent property tax	175,000	200,000	200,000
Intergovernmental Revenues:			
State revenue sharing	11,900,000	11,473,054	11,817,246
State sales tax	9,000,000	9,079,963	9,397,761
Auto in-lieu tax	3,570,000	3,500,000	3,500,000
Tribal contribution	25,000	35,000	35,000
Licenses and Permits:			
Business licenses	259,500	253,000	254,000
Liquor licenses	42,000	37,800	39,700
Animal Control licenses	105,000	60,000	65,000
Building permits	1,142,500	1,041,000	1,041,400
Electrical permits	325,000	310,000	310,000
Plumbing permits	70,000	70,000	70,000
Mechanical permits	75,000	68,000	70,000
Charges for Services:			
Zoning and subdivision fees	45,500	63,550	58,500
Plan check fees	290,000	250,000	260,000
Other deveopment fees	2,150	1,600	1,650
Swimming fees	155,000	123,000	125,000
Recreation fees	289,400	283,900	186,400
Art Center fees	2,306	-	-
Ambulance Service fees	3,196,000	3,796,000	3,996,000
Other charges	60,016	122,800	52,800
Police services	827,000	780,000	775,000
Use of Money and Property:			
Investment income	100,000	75,000	100,000
Recreation facility rentals	192,468	147,784	142,160
Misc Rentals	6,000	6,000	6,000
Fines, Forfeitures, Penalties:			
Vehicle code fines	695,000	686,000	686,000
Parking & other fines	515,000	535,000	545,000
Miscellaneous Revenues:			
Sale of property	-	150	1,156,293
Unclassified revenues	122,350	120,400	122,400
Total General Fund	<u>\$ 57,925,935</u>	<u>\$ 57,782,337</u>	<u>\$ 60,435,557</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2017-18

SOURCES OF REVENUES	ESTIMATED REVENUES 2016-2017	ACTUAL REVENUES 2016-2017*	ESTIMATED REVENUES 2017-2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 7,000,000	\$ 7,200,000	\$ 7,200,000
Charges for services	-	-	-
Investment income	4,000	17,000	22,000
Unclassified revenues	2,000	19,000	103,934
Total	<u>\$ 7,006,000</u>	<u>\$ 7,236,000</u>	<u>\$ 7,325,934</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 10,614,070	\$ 10,668,382	\$ 11,041,775
Charges for services	-	-	-
Investment income	30,000	60,000	75,000
Rental income	135,000	173,000	173,000
Sale of property	-	320,000	-
Unclassified revenues	-	1,000	72,436
Total	<u>\$ 10,779,070</u>	<u>\$ 11,222,382</u>	<u>\$ 11,362,211</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,244,180	\$ 4,265,897	\$ 4,415,203
Misc Rentals	30,547	31,000	32,000
Investment income	2,000	8,000	10,000
Unclassified revenues	-	-	50,485
Total	<u>\$ 4,276,727</u>	<u>\$ 4,304,897</u>	<u>\$ 4,507,688</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 12,000	\$ 5,000	\$ 12,000
Unclassified revenues	2,000	-	-
Total	<u>\$ 14,000</u>	<u>\$ 5,000</u>	<u>\$ 12,000</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 5,003,837	\$ 5,384,355	\$ 5,572,833
Theatre Revenue	82,000	90,000	90,000
Liquor sales	66,000	66,500	66,500
Concession stand sales	86,000	102,000	97,500
Other sales	-	35,050	3,000
Commissions & fees	23,250	27,250	225,750
Investment income	7,500	20,000	24,000
Room rents	169,000	162,000	172,000
Equipment rents	27,000	43,500	37,500
Other rents	-	2,000	1,500
Unclassified revenues	9,000	19,000	36,752
Total	<u>\$ 5,473,587</u>	<u>\$ 5,951,655</u>	<u>\$ 6,327,335</u>
Federal & State Grant Funds			
Grants	\$ 14,642,884	\$ 3,890,066	\$ 13,034,631
Total Special Revenue Funds	<u>\$ 42,192,268</u>	<u>\$ 32,610,000</u>	<u>\$ 42,569,799</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2017-18

SOURCES OF REVENUES	ESTIMATED REVENUES 2016-2017	ACTUAL REVENUES 2016-2017*	ESTIMATED REVENUES 2017-2018
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 305,000	\$ 305,000	\$ 320,000
Interest	71,558	71,558	56,870
Investment income	-	60	50
Total	<u>\$ 376,558</u>	<u>\$ 376,618</u>	<u>\$ 376,920</u>
INTERNAL SERVICE FUND			
Equipment Replacement Fund			
Equipment rentals	\$ 2,065,718	\$ 2,065,718	\$ 2,002,835
Investment income	25,000	40,000	45,000
Total	<u>\$ 2,090,718</u>	<u>\$ 2,105,718</u>	<u>\$ 2,047,835</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,190,168	\$ 2,190,168	\$ 2,141,592
Non-guaranteed maintenance	405,000	487,000	402,000
Fuel Sales	1,035,700	841,700	831,700
Sale of property	-	294	-
Unclassified revenue	-	4,000	4,000
Total	<u>\$ 3,630,868</u>	<u>\$ 3,523,162</u>	<u>\$ 3,379,292</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,981,981	\$ 1,981,981	\$ 1,927,712
Investment income	3,000	6,000	7,000
Total	<u>\$ 1,984,981</u>	<u>\$ 1,987,981</u>	<u>\$ 1,934,712</u>
Workmans' Comp Fund			
Workmans' Comp charges	\$ 2,032,631	\$ 1,977,500	\$ 1,496,000
Investment income	3,000	17,000	18,000
Unclassified revenue	-	6,275	-
Total	<u>\$ 2,035,631</u>	<u>\$ 2,000,775</u>	<u>\$ 1,514,000</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 2,766,770	\$ 3,046,876	\$ 1,182,000
Developer deposits	250,000	-	-
Investment income	36,525	136,290	83,480
Total	<u>\$ 3,053,295</u>	<u>\$ 3,183,166</u>	<u>\$ 1,265,480</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 12,880,000	\$ 12,411,000	\$ 12,663,000
Commercial water fees	9,420,000	8,669,000	8,850,000
Fire hydrant fees	368,700	377,200	385,300
Delinquent fees	500,000	850,000	850,000
Service establishment fees	420,000	383,000	385,000
Investment income	25,000	94,000	95,000
Unclassified revenues	111,450	267,741	265,478
Total	<u>\$ 23,725,150</u>	<u>\$ 23,051,941</u>	<u>\$ 23,493,778</u>

CITY OF YUMA, ARIZONA
SCHEDULE OF REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2017-18

SOURCES OF REVENUES	ESTIMATED REVENUES 2016-2017	ACTUAL REVENUES 2016-2017*	ESTIMATED REVENUES 2017-2018
Wastewater Fund			
Residential sewer fees	\$ 9,175,000	\$ 8,977,000	\$ 9,005,000
Commercial sewer fees	6,572,000	6,462,300	6,495,300
Investment income	50,000	84,000	87,000
Unclassified revenues	5,000	24,084	622,835
Total	<u>\$ 15,802,000</u>	<u>\$ 15,547,384</u>	<u>\$ 16,210,135</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,497,000	\$ 1,587,000	\$ 1,587,000
Sewer capacity fees	2,495,000	2,586,000	2,586,000
Water system development fees	124,600	124,750	124,750
Sewer system development fees	164,800	175,400	175,400
Federal contributions	350,000	-	-
Investment income	25,800	101,643	83,600
Unclassified revenues	50	100	50
Total	<u>\$ 4,657,250</u>	<u>\$ 4,574,893</u>	<u>\$ 4,556,800</u>
Solid Waste Fund			
Collection fees	\$ 3,275,000	\$ 3,287,000	\$ 3,322,000
Receptacles sales	30,000	40,000	40,000
Unclassified revenues	23,500	16,920	16,000
Total	<u>\$ 3,328,500</u>	<u>\$ 3,343,920</u>	<u>\$ 3,378,000</u>
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,792,193	\$ 1,804,127	\$ 1,816,317
Federal contributions	1,677,903	129,000	1,064,500
Interest income	3,500	6,000	6,000
Sale of property	50,000	15,221	50,000
Total	<u>\$ 3,523,596</u>	<u>\$ 1,954,348</u>	<u>\$ 2,936,817</u>
Desert Hills Golf Course Fund			
Green fees	\$ 952,000	\$ 891,500	\$ 946,500
Merchandise sales	147,500	147,500	149,500
Concession stand sales	70,631	10,000	5,000
Range fees	63,000	47,102	47,000
Equipment rents	260,700	199,600	206,600
Restaurant Rental	65,000	140,000	140,000
Investment income	500	-	-
Unclassified revenues	-	2,500	2,500
Total	<u>\$ 1,559,331</u>	<u>\$ 1,438,202</u>	<u>\$ 1,497,100</u>
Total Enterprise Funds	<u>\$ 52,595,827</u>	<u>\$ 49,910,688</u>	<u>\$ 52,072,630</u>
Total All Funds	<u>\$ 165,886,081</u>	<u>\$ 153,480,445</u>	<u>\$ 165,596,225</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 2017-18

FUND	OTHER FINANCING SOURCES 2017-2018		INTERFUND TRANSFERS 2017-2018	
	\$	-	IN	(OUT) \$
GENERAL FUND	\$	-	\$	\$ 4,605,445
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	-	\$	\$ 128,523
City Road Tax Fund		-	-	4,540,934
Public Safety Tax Fund		-	-	947,686
Two Percent Tax Fund		-	-	1,925,978
Yuma Mall Maintenance Fund		-	113,648	-
Total Special Revenue Funds	\$	-	\$ 113,648	\$ 7,543,121
DEBT SERVICE FUNDS	\$	-	\$ 11,122,332	\$ -
CAPITAL PROJECTS FUNDS	\$	-	\$	\$ -
ENTERPRISE FUNDS				
Water Fund	\$	-	\$	\$ 59,611
Wastewater Fund		-	-	65,992
Solid Waste Fund		-	-	177,005
Desert Hills Golf Course Fund		-	250,000	25,626
Total Enterprise Funds	\$	-	\$ 250,000	\$ 328,234
INTERNAL SERVICE FUND		-	994,811	3,991
Total All Funds	\$	-	\$ 12,480,791	\$ 12,480,791

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2017-18

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
GENERAL FUND				
Mayor & Council	\$ 237,901	\$ -	\$ 232,109	\$ 291,319
City Administration	3,039,478	-	3,059,895	3,246,169
Municipal Court	1,838,219	-	1,685,043	1,841,059
City Attorney	1,559,313	-	1,507,235	1,525,968
Information Technology Services	3,169,379	-	3,000,932	3,545,049
General Government	2,041,760	-	783,420	2,360,919
Finance	2,116,337	-	1,954,764	2,133,995
Human Resources	1,130,434	-	1,102,117	1,175,049
Community Development Services	3,441,968	-	3,095,966	3,484,669
Engineering	320,046	-	323,696	501,764
Parks & Recreation	8,470,265	-	8,279,991	8,774,214
Police Department	28,447,576	-	27,275,586	29,659,140
Fire Department	15,998,283	-	16,151,723	16,949,026
Intergovernmental Service Charges	(3,940,434)	-	(3,849,210)	(3,938,433)
Total	<u>\$ 67,870,525</u>	<u>\$ -</u>	<u>\$ 64,603,267</u>	<u>\$ 71,549,907</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 7,012,044	\$ -	\$ 6,409,732	\$ 7,082,788
General Government	135,000	-	-	22,989
Capital Improvements	1,305,000	-	537,000	550,000
Total	<u>\$ 8,452,044</u>	<u>\$ -</u>	<u>\$ 6,946,732</u>	<u>\$ 7,655,777</u>
City Road Tax Fund				
City Administration	\$ 93,015	\$ -	\$ 91,650	\$ 77,335
Public Works	1,022,513	-	925,962	784,568
Engineering	3,002,514	-	2,183,507	2,224,807
General Government	-	97,998	98,998	119,842
Capital Improvements	6,448,998	(97,998)	3,490,000	9,325,000
Total	<u>\$ 10,567,040</u>	<u>\$ -</u>	<u>\$ 6,790,117</u>	<u>\$ 12,531,552</u>
Public Safety Tax Fund				
City Administration	\$ 7,321	\$ -	\$ 7,131	\$ -
Municipal Court	-	-	-	-
General Government	-	-	-	-
Police Department	1,903,360	-	1,902,554	1,895,189
Fire Department	790,873	-	734,979	669,194
Capital Improvements	50,000	-	50,000	100,000
Total	<u>\$ 2,751,554</u>	<u>\$ -</u>	<u>\$ 2,694,664</u>	<u>\$ 2,664,383</u>

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2017-18

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
Two Percent Tax Fund				
City Administration	\$ 468,785	\$ -	\$ 460,311	\$ 473,075
General Government	343,891	-	344,233	444,624
Engineering	72,027	-	54,493	99,089
Parks and Recreation	4,648,550	-	4,124,139	5,256,182
Capital Improvements	291,200	-	178,500	345,000
Total	<u>\$ 5,824,453</u>	<u>\$ -</u>	<u>\$ 5,161,676</u>	<u>\$ 6,617,970</u>
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 237,199	\$ -	\$ 229,622	\$ 230,648
General Government	-	-	-	1,038
Total	<u>\$ 237,199</u>	<u>\$ -</u>	<u>\$ 229,622</u>	<u>\$ 231,686</u>
Grant Funds				
City Administration	\$ 4,339,828	\$ (408,040)	\$ 3,946	\$ 4,346,828
Community Development	1,519,183	250,500	1,160,813	1,243,671
Parks And Recreation	288,778	25,518	34,325	282,441
Municipal Court	143,071	56,000	57,042	147,000
City Attorney's Office	4,721	10,100	5,080	-
Information Tech Services	330,500	-	303,650	280,950
Public Works	278,500	-	244,510	200,000
Police	3,777,048	53,016	1,403,579	3,317,208
Fire	1,754,455	12,906	40,021	1,716,533
Capital Improvements	2,206,800	-	637,100	1,500,000
Total	<u>\$ 14,642,884</u>	<u>\$ -</u>	<u>\$ 3,890,066</u>	<u>\$ 13,034,631</u>
Total Special Revenue Funds	<u>\$ 42,475,174</u>	<u>\$ -</u>	<u>\$ 25,712,877</u>	<u>\$ 42,735,999</u>
DEBT SERVICE FUNDS				
Special Assessments	\$ 377,308	\$ -	\$ 377,308	\$ 377,620
Municipal Property Corporation Bonds	11,128,982	-	11,128,982	11,122,332
Total	<u>\$ 11,506,290</u>	<u>\$ -</u>	<u>\$ 11,506,290</u>	<u>\$ 11,499,952</u>
INTERNAL SERVICE FUND				
Equipment Maintenance Fund	\$ 3,687,355	\$ -	\$ 3,217,748	\$ 3,370,169
Insurance Reserve Fund	1,844,903	-	1,873,941	2,205,528
Equipment Replacement Fund	5,706,029	-	1,362,005	7,215,313
Workmans' Comp Fund	1,640,865	-	1,301,000	1,626,657
Total	<u>\$ 12,879,152</u>	<u>\$ -</u>	<u>\$ 7,754,694</u>	<u>\$ 14,417,667</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 29,082,500	\$ -	\$ 17,162,500	\$ 13,275,000

CITY OF YUMA
**SUMMARY BY DEPARTMENT OF
EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE**
FISCAL YEAR 2017-18

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 21,376	\$ -	\$ 20,872	\$ 21,332
Engineering	98,038	-	88,933	373,745
Utilities	22,937,356	-	20,810,935	22,317,095
General Government	-	-	-	53,039
Capital Improvements	7,775,000	-	3,733,000	7,265,000
Total	\$ 30,831,770	\$ -	\$ 24,653,740	\$ 30,030,211
Wastewater:				
City Administration	\$ 12,312	\$ -	\$ 12,013	\$ 17,250
Engineering	70,107	-	65,376	243,792
Utilities	16,294,220	-	14,507,292	16,085,217
General Government	-	-	-	39,645
Capital Improvements	6,101,000	-	1,487,392	6,190,000
Total	\$ 22,477,639	\$ -	\$ 16,072,073	\$ 22,575,904
Yuma Regional Comm. System Fund				
General Government	\$ -	\$ -	\$ -	\$ 5,054
Information Tech Services	3,896,972	-	2,047,068	3,107,893
Total	\$ 3,896,972	\$ -	\$ 2,047,068	\$ 3,112,947
Solid Waste Fund				
City Administration	\$ -	\$ -	\$ -	\$ 4,163
Public Works	3,659,363	-	3,595,165	3,713,475
General Government	-	-	-	8,085
Total	\$ 3,659,363	\$ -	\$ 3,595,165	\$ 3,725,723
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 2,119,028	\$ -	\$ 1,935,050	\$ 1,902,647
General Government	-	-	-	5,980
Total	\$ 2,119,028	\$ -	\$ 1,935,050	\$ 1,908,627
Total Enterprise Funds	\$ 62,984,772	\$ -	\$ 48,303,096	\$ 61,353,412
Total All Funds	\$ 226,798,413	\$ -	\$ 175,042,724	\$ 214,831,937

*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 2017-18

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
MAYOR & COUNCIL				
General Fund	\$ 237,901	\$ -	\$ 232,109	\$ 291,319
MUNICIPAL COURT				
General Fund	\$ 1,838,219	\$ -	\$ 1,685,043	\$ 1,841,059
Grant Funds	143,071	56,000	57,042	147,000
Total	<u>\$ 1,981,290</u>	<u>\$ 56,000</u>	<u>\$ 1,742,085</u>	<u>\$ 1,988,059</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 3,039,478	\$ -	\$ 3,059,895	\$ 3,246,169
City Road Tax Fund	93,015	-	91,650	77,335
Public Safety Tax Fund	7,321	-	7,131	-
Two Percent Tax Fund	468,785	-	460,311	473,075
Grant Funds	4,339,828	(408,040)	3,946	4,346,828
Solid Waste	-	-	-	4,163
Water Fund	21,376	-	20,872	21,332
Wastewater Fund	12,312	-	12,013	17,250
Total	<u>\$ 7,982,115</u>	<u>\$ (408,040)</u>	<u>\$ 3,655,818</u>	<u>\$ 8,186,152</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,559,313	\$ -	\$ 1,507,235	\$ 1,525,968
Grant Funds	4,721	10,100	5,080	-
Insurance Reserve Fund	707,439	-	796,477	988,660
Total	<u>\$ 2,271,473</u>	<u>\$ 10,100</u>	<u>\$ 2,308,792</u>	<u>\$ 2,514,628</u>
INFORMATION TECH SERVICES				
General Fund	\$ 3,169,379	\$ -	\$ 3,000,932	\$ 3,545,049
Yuma Regional Comm. System Fund	3,896,972	-	2,047,068	3,107,893
Grant Funds	330,500	-	303,650	280,950
Total	<u>\$ 7,396,851</u>	<u>\$ -</u>	<u>\$ 5,351,650</u>	<u>\$ 6,933,892</u>
FINANCE				
General Fund	\$ 2,116,337	\$ -	\$ 1,954,764	\$ 2,133,995
Equipment Replacement Fund	34,000	-	24,129	14,000
Total	<u>\$ 2,150,337</u>	<u>\$ -</u>	<u>\$ 1,978,893</u>	<u>\$ 2,147,995</u>
HUMAN RESOURCES				
General Fund	\$ 1,130,434	\$ -	\$ 1,102,117	\$ 1,175,049
Equipment Replacement Fund	24,317	-	24,317	-
Total	<u>\$ 1,154,751</u>	<u>\$ -</u>	<u>\$ 1,126,434</u>	<u>\$ 1,175,049</u>
GENERAL GOVERNMENT				
General Fund	\$ 2,041,760	\$ -	\$ 783,420	\$ 2,360,919
Highway User Revenue Fund	135,000	-	-	22,989
City Road Tax Fund	-	97,998	98,998	119,842
Two Percent Tax Fund	343,891	-	344,233	444,624
Mall Maintenance Dist Fund	-	-	-	1,038
Debt Service Fund	11,506,290	-	11,506,290	11,499,952
Desert Hills Golf Course Fund	-	-	-	5,980
Water Fund	-	-	-	53,039
Wastewater Fund	-	-	-	39,645

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2017-18

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
Yuma Regional Comm. System Fund	-	-	-	5,054
Equipment Maintenance Fund	-	-	-	9,673
Solid Waste Fund	-	-	-	8,085
Insurance Reserve Fund	1,137,464	-	1,077,464	1,216,868
Equipment Replacement Fund	2,972,710	-	36,029	3,023,499
Workmans' Comp Fund	1,640,865	-	1,301,000	1,626,657
Intracity Cost Allocation	(3,940,434)	-	(3,849,210)	(3,938,433)
Capital Projects Labor				
Total	\$ 15,837,546	\$ 97,998	\$ 11,298,224	\$ 16,499,431
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,441,968	\$ -	\$ 3,095,966	\$ 3,484,669
Grant Funds	1,519,183	250,500	1,160,813	1,243,671
Total	\$ 4,961,151	\$ 250,500	\$ 4,256,779	\$ 4,728,340
PUBLIC WORKS				
Highway User Revenue Fund	\$ 7,012,044	\$ -	\$ 6,409,732	\$ 7,082,788
City Road Tax Fund	1,022,513	-	925,962	784,568
Grant Funds	278,500	-	244,510	200,000
Solid Waste	3,659,363	-	3,595,165	3,713,475
Equipment Maintenance Fund	3,687,355	-	3,217,748	3,360,496
Equipment Replacement Fund	1,231,000	-	580,681	2,117,000
Total	\$ 16,890,775	\$ -	\$ 14,973,798	\$ 17,258,327
ENGINEERING				
General Fund	\$ 320,046	\$ -	\$ 323,696	\$ 501,764
City Road Tax Fund	3,002,514	-	2,183,507	2,224,807
Two Percent Tax Fund	72,027	-	54,493	99,089
Water Fund	98,038	-	88,933	373,745
Wastewater Fund	70,107	-	65,376	243,792
Equipment Replacement Fund	39,002	-	38,822	-
Total	\$ 3,601,734	\$ -	\$ 2,754,827	\$ 3,443,197
UTILITIES				
Water Fund	\$ 19,807,105	\$ -	\$ 18,359,624	\$ 19,831,835
Water Restricted Funds	3,130,251	-	2,451,311	2,485,260
Wastewater Fund	13,309,164	-	11,847,265	13,424,476
Wastewater Restricted Funds	2,985,056	-	2,660,027	2,660,741
Equipment Replacement Fund	990,000	-	658,027	1,000,000
Total	\$ 40,221,576	\$ -	\$ 35,976,254	\$ 39,402,312
PARKS & RECREATION				
General Fund	\$ 8,470,265	\$ -	\$ 8,279,991	\$ 8,774,214
Two Percent Tax Fund	4,648,550	-	4,124,139	5,256,182
Mall Maintenance Fund	237,199	-	229,622	230,648
Grant Funds	288,778	25,518	34,325	282,441
Desert Hills Golf Course Fund	2,119,028	-	1,935,050	1,902,647
Equipment Replacement Fund	415,000	-	-	740,814
Total	\$ 16,178,820	\$ 25,518	\$ 14,603,127	\$ 17,186,946
POLICE				

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2017-18

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2016-2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016-2017	ACTUAL EXPENDITURES EXPENSES 2016-2017*	BUDGETED EXPENDITURES EXPENSES 2017-2018
General Fund	\$ 28,447,576	\$ -	\$ 27,275,586	\$ 29,659,140
Public Safety Tax Fund	1,903,360	-	1,902,554	1,895,189
Grant Funds	3,777,048	53,016	1,403,579	3,317,208
Total	<u>\$ 34,127,984</u>	<u>\$ 53,016</u>	<u>\$ 30,581,719</u>	<u>\$ 34,871,537</u>
FIRE				
General Fund	\$ 15,998,283	\$ -	\$ 16,151,723	\$ 16,949,026
Public Safety Tax Fund	790,873	-	734,979	669,194
Grant Funds	1,754,455	12,906	40,021	1,716,533
Equipment Replacement Fund	-	-	-	320,000
Total	<u>\$ 18,543,611</u>	<u>\$ 12,906</u>	<u>\$ 16,926,723</u>	<u>\$ 19,654,753</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 29,082,500	\$ -	\$ 17,162,500	\$ 13,275,000
Highway User Revenue Fund	1,305,000	-	537,000	550,000
City Road Tax Fund	6,448,998	(97,998)	3,490,000	9,325,000
Public Safety Tax Fund	50,000	-	50,000	100,000
Two Percent Tax Fund	291,200	-	178,500	345,000
Grant Funds	2,206,800	-	637,100	1,500,000
Water Fund	3,655,000	-	1,113,000	5,675,000
Water Revenue Bond Fund	4,120,000	-	2,620,000	1,590,000
Wastewater Fund	6,101,000	-	1,070,000	6,190,000
Wastewater Revenue Bond Fund	-	-	417,392	-
Total	<u>\$ 53,260,498</u>	<u>\$ (97,998)</u>	<u>\$ 27,275,492</u>	<u>\$ 38,550,000</u>
Total All Funds	<u>\$ 226,798,413</u>	<u>\$ -</u>	<u>\$ 175,042,724</u>	<u>\$ 214,831,937</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 2017-18

FUND	Full-Time Equivalent (FTE) * 2018	Employee Salaries and Hourly Costs** 2018	Retirement Costs*** 2018	Healthcare Costs**** 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	641.15	\$38,012,161	\$14,835,264	\$5,277,808	\$910,323	\$59,035,556
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	46.00	1,962,792	375,881	381,204	60,035	2,779,912
City Road Tax Fund	29.83	1,302,431	248,668	176,654	23,537	1,751,290
Public Safety Tax Fund						
Two Percent Tax Fund	33.98	1,748,375	329,881	267,497	50,274	2,396,027
Grants Fund	5.25	522,521	239,282	32,967	13,447	808,217
Mall Maintenance Fund	2.10	67,791	12,982	15,970	3,092	99,835
Total Special Revenue Funds	117.16	5,603,910	1,206,694	874,292	150,385	7,835,281
ENTERPRISE FUNDS						
Water Fund	86.08	4,122,565	788,995	669,534	171,972	5,753,066
Wastewater Fund	61.25	3,171,076	605,080	512,892	186,416	4,475,464
Sanitation Fund	14.01	661,284	124,229	105,399	19,150	910,062
Desert Hills Golf Course Fund	10.95	626,088	107,769	77,552	36,799	848,208
Yuma Reg Comm Sys Fund	6.40	481,412	92,200	61,067	6,022	640,701
Total Enterprise Funds	178.69	9,062,425	1,718,273	1,426,444	420,359	12,627,501
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	18.00	760,280	145,596	127,328	12,079	1,045,283
Insurance Reserve Fund	1.00	61,630	11,804	9,808	771	84,013
Total Internal Service Funds	19.00	821,910	157,400	137,136	12,850	1,129,296
TOTAL ALL FUNDS	956.00	\$53,500,406	\$17,917,631	\$7,715,680	\$1,493,917	\$80,627,634

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