



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, July 17, 2019, 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 2019-2020. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2019-2020 tax levy. Final adoption of the tax levy will occur on August 7, 2019. 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 2019-2020

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
2019 Adopted/Adjusted 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
2019 Actual Expenditures/Expenses**	E	68,533,860	40,554,565	11,470,809	8,428,367	-	49,827,846	8,415,666	187,231,113
2020 Fund Balance/Net Position at July 1***		18,032,233	16,526,433	4,292	8,847,288	-	78,899,374	14,751,201	137,060,822
2020 Primary Property Tax Levy	B	13,724,824	-	-	-	-	-	-	13,724,824
2020 Secondary Property Tax Levy	B	-	120,000	-	-	-	-	-	120,000
2020 Estimated Revenues Other than Property Taxes	C	63,302,930	50,932,347	375,380	1,435,475	-	63,918,175	8,000,431	187,964,738
2020 Other Financing Sources	D	-	-	-	-	-	-	-	-
2020 Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2020 Interfund Transfers In	D	-	125,671	11,084,331	-	-	260,000	582,314	12,052,316
2020 Interfund Transfers Out	D	4,612,888	6,540,917	-	555,955	-	338,566	3,991	12,052,316
2020 Reduction for Amounts Not Available:									
LESS: Amounts for Future Debt Retirement:		-	-	-	-	-	-	-	-
2020 Total Financial Resources Available		90,447,099	61,163,534	11,464,003	9,726,809	-	142,738,983	23,329,955	338,870,384
2020 Budgeted Expenditures/Expenses	E	75,472,826	56,880,908	11,460,461	3,038,000	-	67,806,328	10,037,964	224,696,487

EXPENDITURE LIMITATION COMPARISON

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC expenditure limitation

	2019	2020
\$	220,180,841	\$ 224,696,487
	220,180,841	224,696,487
	101,437,275	95,246,270
\$	118,743,566	\$ 129,450,217
\$	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

	2018-2019 FISCAL YEAR	2019-2020 FISCAL YEAR
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 13,102,142	\$ 13,724,824
2. Amount Received from Primary Property Taxation in the 2018-2019 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	\$ 12,593,215	\$ 13,724,824
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment District (Downtown Mall District)	106,825	120,000
C. Total Property Tax Levy Amounts	\$ 12,700,040	\$ 13,844,824
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2018-2019 Levy	12,348,352	
(2) Prior Years' Levies	200,000	
(3) Total Primary Property Taxes	\$ 12,548,352	
B. Secondary Property Taxes (City-wide)		
(1) 2018-2019 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts (Downtown Mall District)		
(1) 2018-2019 Levy	110,300	
(2) Prior Years' Levies	-	
(3) Total Primary Property Taxes	110,300	
D. Total Property Taxes Collected	\$ 12,658,652	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.2747	\$ 2.3185
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	\$ 2.2747	\$ 2.3185
B. Special Assessment District (Downtown Mall District)	\$ 4.6718	\$ 4.7398
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		

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2018-2019	ACTUAL REVENUES 2018-2019*	ESTIMATED REVENUES 2019-2020
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 22,192,695	\$ 22,453,000	\$ 23,280,408
Franchise tax	3,411,783	3,491,627	3,509,327
Government Lease Property Excise	-	7,002	10,000
Delinquent property tax	225,000	200,000	175,000
Intergovernmental Revenues:			
State revenue sharing	11,650,743	11,650,743	12,640,427
State sales tax	9,419,335	9,200,000	9,500,000
Auto in-lieu tax	4,244,609	4,100,000	4,387,934
Tribal contribution	35,000	36,628	35,000
Licenses and Permits:			
Business licenses	251,250	254,100	259,000
Liquor licenses	37,800	38,100	38,100
Animal Control licenses	80,000	90,000	90,000
Building permits	1,487,800	1,253,500	1,291,000
Electrical permits	330,000	266,000	270,000
Plumbing permits	85,000	75,000	75,000
Mechanical permits	85,000	75,000	75,000
Charges for Services:			
Zoning and subdivision fees	56,450	73,290	65,950
Plan check fees	340,000	350,000	350,000
Other development fees	2,100	2,100	2,100
Swimming fees	175,000	174,000	180,000
Recreation fees	275,500	201,000	204,500
Art Center fees	500	500	500
Ambulance Service fees	4,713,300	4,058,000	4,197,000
Other charges	137,600	115,508	94,100
Police services	756,500	761,886	756,500
Use of Money and Property:			
Investment income	100,000	230,000	230,000
Recreation facility rentals	186,884	222,927	222,984
Misc Rentals	16,000	18,000	18,000
Fines, Forfeitures, Penalties:			
Vehicle code fines	701,000	635,000	655,000
Parking & other fines	570,000	510,000	530,000
Miscellaneous Revenues:			
Sale of property	20,100	35,600	20,100
Unclassified revenues	138,000	212,666	140,000
Total General Fund	\$ 61,724,949	\$ 60,791,177	\$ 63,302,930

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2018-2019	ACTUAL REVENUES 2018-2019*	ESTIMATED REVENUES 2019-2020
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 7,900,000	\$ 7,900,000	\$ 8,123,924
Investment income	5,000	50,000	50,000
Unclassified revenues	9,500	-	-
Total	<u>\$ 7,914,500</u>	<u>\$ 7,950,000</u>	<u>\$ 8,173,924</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 11,094,462	\$ 11,224,500	\$ 11,638,004
Charges for services	-	33,264	10,000
Investment income	80,000	150,000	150,000
Rental income	173,000	133,456	133,726
Sale of property	70,000	50,000	50,000
Unclassified revenues	1,000	29,974	49,950
Total	<u>\$ 11,418,462</u>	<u>\$ 11,621,194</u>	<u>\$ 12,031,680</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,436,275	\$ 4,488,300	\$ 4,653,681
Misc Rentals	32,407	33,379	33,379
Investment income	5,000	64,000	65,000
Unclassified revenues	-	-	-
Total	<u>\$ 4,473,682</u>	<u>\$ 4,585,679</u>	<u>\$ 4,752,060</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 5,789,850	\$ 5,986,000	\$ 6,285,373
Theatre Revenue	92,000	41,200	45,320
Liquor sales	116,500	101,800	121,140
Concession stand sales	119,500	131,300	159,625
Other sales	300,800	248,633	292,676
Commissions & fees	39,250	43,756	44,623
Investment income	24,000	41,100	47,265
Room rents	172,000	132,500	133,620
Equipment rents	57,500	33,635	36,270
Other rents	1,500	-	-
Unclassified revenues	36,752	3,141	4,374
Total	<u>\$ 6,749,652</u>	<u>\$ 6,763,065</u>	<u>\$ 7,170,286</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 9,000	\$ -	\$ 3,500
Unclassified revenues	-	1,980	1,980
Total	<u>\$ 9,000</u>	<u>\$ 1,980</u>	<u>\$ 5,480</u>
Improvement Districts Funds			
Delinquent property tax	\$ -	\$ -	\$ -
Unclassified revenues	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal & State Grant Funds			
Grants	\$ 15,483,568	\$ 8,233,616	\$ 18,798,917
Total Special Revenue Funds	<u>\$ 46,048,864</u>	<u>\$ 39,155,534</u>	<u>\$ 50,932,347</u>

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2018-2019	ACTUAL REVENUES 2018-2019*	ESTIMATED REVENUES 2019-2020
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 335,000	\$ 335,000	\$ 350,000
Interest	41,478	41,478	25,380
Investment income	-	-	-
Total	<u>\$ 376,478</u>	<u>\$ 376,478</u>	<u>\$ 375,380</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 1,151,150	\$ 1,194,975	\$ 1,275,575
Developer deposits	-	-	-
Investment income	27,830	137,900	159,900
Unclassified revenue	245,000	9,563	-
Total	<u>\$ 1,423,980</u>	<u>\$ 1,342,438</u>	<u>\$ 1,435,475</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 14,182,595	\$ 14,614,800	\$ 15,468,198
Commercial water fees	9,583,035	10,523,260	10,618,600
Fire hydrant fees	407,817	401,812	407,650
Delinquent fees	850,000	855,750	864,300
Service establishment fees	352,375	368,212	370,312
Investment income	95,000	687,000	700,000
Unclassified revenues	238,309	357,854	207,762
Total	<u>\$ 25,709,131</u>	<u>\$ 27,808,688</u>	<u>\$ 28,636,822</u>
Wastewater Fund			
Residential sewer fees	\$ 10,098,600	\$ 10,331,421	\$ 10,825,940
Commercial sewer fees	7,084,325	7,036,288	7,279,300
Investment income	87,000	590,000	610,000
Unclassified revenues	20,016	31,177	33,670
Total	<u>\$ 17,289,941</u>	<u>\$ 17,988,886</u>	<u>\$ 18,748,910</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 1,573,000	\$ 3,221,400	\$ 3,812,200
Sewer capacity fees	2,910,645	3,207,149	3,341,100
Water system development fees	212,300	132,700	150,020
Sewer system development fees	260,505	235,109	262,520
Water transfer fees	-	8,049	-
Investment income	110,500	471,900	497,795
Unclassified revenues	50	209	209
Total	<u>\$ 5,067,000</u>	<u>\$ 7,276,516</u>	<u>\$ 8,063,844</u>
Solid Waste Fund			
Collection fees	\$ 4,341,145	\$ 3,885,400	\$ 4,097,300
Receptacles sales	146,400	130,200	143,300
Unclassified revenues	24,500	29,923	31,018
Total	<u>\$ 4,512,045</u>	<u>\$ 4,045,523</u>	<u>\$ 4,271,618</u>

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2018-2019	ACTUAL REVENUES 2018-2019*	ESTIMATED REVENUES 2019-2020
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 1,893,010	\$ 1,875,772	\$ 1,876,581
Federal contributions	1,000,000	-	1,000,000
Interest income	6,000	47,000	50,000
Sale of property	50,000	31,750	32,500
Unclassified revenues	-	-	-
Total	<u>\$ 2,949,010</u>	<u>\$ 1,954,522</u>	<u>\$ 2,959,081</u>
Desert Hills Golf Course Fund			
Green fees	\$ 946,500	\$ 669,034	\$ 699,394
Merchandise sales	149,500	151,555	155,920
Concession stand sales	6,500	273	273
Range fees	47,000	50,405	53,000
Equipment rents	206,600	170,090	175,090
Restaurant Rental	140,000	150,000	150,000
Unclassified revenues	2,500	5,061	4,223
Total	<u>\$ 1,498,600</u>	<u>\$ 1,196,418</u>	<u>\$ 1,237,900</u>
Total Enterprise Funds	<u>\$ 57,025,727</u>	<u>\$ 60,270,553</u>	<u>\$ 63,918,175</u>
INTERNAL SERVICE FUNDS			
Equipment Replacement Fund			
Equipment rentals	\$ 1,761,173	\$ 1,789,897	\$ 1,789,897
Investment income	45,000	-	-
Unclassified revenue	-	-	-
Total	<u>\$ 1,806,173</u>	<u>\$ 1,789,897</u>	<u>\$ 1,789,897</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,143,440	\$ 2,107,577	\$ 2,320,151
Non-guaranteed maintenance	402,000	343,100	358,790
Fuel Sales	-	-	-
Sale of property	-	5,000	2,500
Unclassified revenue	4,000	220	220
Total	<u>\$ 2,549,440</u>	<u>\$ 2,455,897</u>	<u>\$ 2,681,661</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,925,536	\$ 1,925,534	\$ 1,937,973
Investment income	7,000	-	-
Unclassified revenue	-	-	-
Total	<u>\$ 1,932,536</u>	<u>\$ 1,925,534</u>	<u>\$ 1,937,973</u>
Workers Comp Fund			
Workers Comp charges	\$ 1,496,000	\$ 1,515,100	\$ 1,590,900
Investment income	18,000	-	-
Unclassified revenue	-	-	-
Total	<u>\$ 1,514,000</u>	<u>\$ 1,515,100</u>	<u>\$ 1,590,900</u>
Total Internal Service Funds	<u>\$ 7,802,149</u>	<u>\$ 7,686,428</u>	<u>\$ 8,000,431</u>
Total All Funds	<u>\$ 174,402,147</u>	<u>\$ 169,622,608</u>	<u>\$ 187,964,738</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 2019-2020		INTERFUND TRANSFERS 2019-2020	
			IN	(OUT)
GENERAL FUND	\$	-	\$	- \$ 4,612,888
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$	-	\$	- \$ 128,655
City Road Tax Fund		-		- 4,504,700
Public Safety Tax Fund		-		- 948,760
Two Percent Tax Fund		-		- 958,801
Yuma Mall Maintenance Fund		-	125,671	-
Total Special Revenue Funds	\$	-	\$ 125,671	\$ 6,540,917
DEBT SERVICE FUNDS	\$	-	\$ 11,084,331	\$ -
CAPITAL PROJECTS FUNDS	\$	-	\$	- \$ 555,955
ENTERPRISE FUNDS				
Water Fund	\$	-	\$	- \$ 69,678
Water Transfer Fund		-	10,000	-
Wastewater Fund		-		- 66,067
Solid Waste Fund		-		- 177,192
Desert Hills Golf Course Fund		-	250,000	25,629
Total Enterprise Funds	\$	-	\$ 260,000	\$ 338,566
INTERNAL SERVICE FUNDS		-	582,314	3,991
Total All Funds	\$	-	\$ 12,052,316	\$ 12,052,316

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
GENERAL FUND				
Mayor & Council	\$ 342,500	\$ -	\$ 339,371	\$ 348,362
Municipal Court	1,819,387	-	1,860,612	1,904,430
City Administration	3,276,305	-	3,502,219	3,662,554
City Attorney	1,591,893	-	1,543,916	1,602,318
Information Technology Services	3,580,971	-	3,138,712	3,055,907
Finance	2,149,220	-	2,185,317	2,332,525
Human Resources	1,130,065	-	1,127,242	1,154,821
General Government	2,860,348	-	596,317	4,163,117
Community Development Services	3,453,450	-	3,182,871	3,468,876
Engineering	379,762	-	382,739	380,492
Parks & Recreation	8,615,528	-	8,351,202	8,666,192
Police Department	29,830,707	-	29,007,488	30,589,114
Fire Department	17,549,698	-	17,254,287	17,884,159
Intergovernmental Service Charges	(3,938,433)	-	(3,938,433)	(3,938,433)
Capital Improvements	-	-	-	198,392
Total	\$ 72,641,401	\$ -	\$ 68,533,860	\$ 75,472,826
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Public Works	\$ 7,439,541	\$ -	\$ 7,037,896	\$ 7,324,791
General Government	33,749	-	13,714	102,843
Capital Improvements	1,335,000	-	1,343,500	5,530,000
Total	\$ 8,808,290	\$ -	\$ 8,395,110	\$ 12,957,634
City Road Tax Fund				
City Administration	\$ 27,134	\$ -	\$ 28,337	\$ 27,684
City Attorney	50,395	-	51,338	51,420
Public Works	775,658	-	798,066	922,729
Engineering	2,487,063	-	2,382,302	2,530,012
General Government	28,019	-	28,019	181,073
Capital Improvements	14,507,834	-	10,578,555	7,606,000
Total	\$ 17,876,103	\$ -	\$ 13,866,617	\$ 11,318,918
Public Safety Tax Fund				
Police Department	\$ 2,319,326	\$ -	\$ 1,953,694	\$ 2,007,922
Fire Department	885,868	-	912,947	1,085,760
General Government	-	-	-	137,500
Capital Improvements	1,080,000	-	233,313	2,675,000
Total	\$ 4,285,194	\$ -	\$ 3,099,954	\$ 5,906,182
Two Percent Tax Fund				
City Administration	\$ 483,578	\$ -	\$ 441,553	\$ 481,489
General Government	455,221	-	425,250	564,023
Engineering	24,320	-	21,046	17,190
Parks and Recreation	5,768,463	-	5,829,062	6,190,886
Capital Improvements	-	-	-	285,000
Total	\$ 6,731,582	\$ -	\$ 6,716,911	\$ 7,538,588
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 240,242	\$ -	\$ 242,357	\$ 245,151
General Government	1,274	-	-	6,000
Total	\$ 241,516	\$ -	\$ 242,357	\$ 251,151

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
Improvement Districts Funds				
Public Works	\$ -	\$ -	\$ -	\$ 109,518
Grant Funds				
City Administration	\$ 4,355,500	\$ (2,413,443)	\$ -	\$ 4,355,500
Community Development	2,427,248	713,911	2,000,302	3,075,135
Parks And Recreation	282,591	144,771	25,000	282,591
Municipal Court	137,000	-	135,000	137,000
City Attorney's Office	-	7,002	5,412	-
Information Tech Services	280,950	53,886	-	55,950
Human Resources	-	3,077	-	-
Public Works	200,000	-	-	200,000
Police	2,674,300	1,470,030	1,562,626	2,674,300
Fire	3,753,443	20,266	3,135,276	3,748,090
General Government	-	-	-	70,351
Capital Improvements	1,370,000	500	1,370,000	4,200,000
Total	\$ 15,481,032	\$ -	\$ 8,233,616	\$ 18,798,917
Total Special Revenue Funds	\$ 53,423,717	\$ -	\$ 40,554,565	\$ 56,880,908
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 8,805,000	\$ -	\$ 8,428,367	\$ 3,038,000
DEBT SERVICE FUNDS				
Special Assessments	\$ 377,228	\$ -	\$ 377,228	\$ 376,130
Municipal Property Corporation Bonds	11,093,581	-	11,093,581	11,084,331
Total	\$ 11,470,809	\$ -	\$ 11,470,809	\$ 11,460,461
ENTERPRISE FUNDS				
Water:				
City Administration	\$ 16,582	\$ -	\$ 17,809	\$ 16,918
City Attorney's Office	3,197	-	4,424	3,266
Engineering	455,722	-	397,570	401,671
Utilities	22,554,974	-	21,157,057	22,928,669
General Government	74,594	-	-	240,448
Capital Improvements	5,744,481	-	1,406,615	10,702,200
Total	\$ 28,849,550	\$ -	\$ 22,983,475	\$ 34,293,172
Wastewater:				
City Administration	\$ 13,567	\$ -	\$ 14,797	\$ 13,840
City Attorney's Office	2,404	-	3,636	2,451
Engineering	285,997	-	258,792	286,222
Utilities	16,352,683	-	15,035,460	16,103,796
General Government	59,495	-	-	173,433
Capital Improvements	7,880,000	-	4,462,199	7,675,000
Total	\$ 24,594,146	\$ -	\$ 19,774,884	\$ 24,254,742
Yuma Regional Comm. System Fund				
Information Tech Services	\$ 3,529,537	\$ -	\$ 1,719,448	\$ 3,339,971
General Government	9,108	-	-	17,221
Total	\$ 3,538,645	\$ -	\$ 1,719,448	\$ 3,357,192
Solid Waste Fund				
City Administration	\$ 3,768	\$ -	\$ 5,010	\$ 3,847
Public Works	3,615,326	-	3,606,870	4,057,137

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES EXPENSES 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
General Government	10,541	-	-	35,914
Total	<u>\$ 3,629,635</u>	<u>\$ -</u>	<u>\$ 3,611,880</u>	<u>\$ 4,096,898</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 1,759,894	\$ -	\$ 1,738,159	\$ 1,770,881
General Government	7,818	-	-	33,443
Total	<u>\$ 1,767,712</u>	<u>\$ -</u>	<u>\$ 1,738,159</u>	<u>\$ 1,804,324</u>
Total Enterprise Funds	<u>\$ 62,379,688</u>	<u>\$ -</u>	<u>\$ 49,827,846</u>	<u>\$ 67,806,328</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ 13,915	\$ -	\$ -	\$ 43,544
Public Works	2,687,066	-	2,570,408	2,696,332
Total	<u>\$ 2,700,981</u>	<u>\$ -</u>	<u>\$ 2,570,408</u>	<u>\$ 2,739,876</u>
Insurance Reserve Fund:				
City Attorney	\$ 900,948	\$ -	\$ 842,068	\$ 866,847
General Government	1,232,619	-	1,065,374	1,222,658
Total	<u>\$ 2,133,567</u>	<u>\$ -</u>	<u>\$ 1,907,442</u>	<u>\$ 2,089,505</u>
Equipment Replacement Fund:				
Finance	\$ -	\$ -	\$ -	\$ -
Human Resources	-	-	-	-
Community Development	26,000	-	-	-
Public Works	1,523,713	-	1,374,222	2,828,437
Utilities	825,722	-	378,755	704,132
Engineering	72,000	-	-	-
Parks and Recreation	273,237	-	49,993	423,515
Police Department	-	-	86,722	-
Fire Department	727,000	-	727,000	-
Equipment Replacement	1,949,006	-	97,952	23,499
Total	<u>\$ 5,396,678</u>	<u>\$ -</u>	<u>\$ 2,714,644</u>	<u>\$ 3,979,583</u>
Workmans' Comp Fund	1,229,000	-	1,223,172	1,229,000
Total Internal Service Funds	<u>\$ 11,460,226</u>	<u>\$ -</u>	<u>\$ 8,415,666</u>	<u>\$ 10,037,964</u>
Total All Funds	<u><u>\$ 220,180,841</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 187,231,113</u></u>	<u><u>\$ 224,696,487</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 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
MAYOR & COUNCIL				
General Fund	\$ 342,500	\$ -	\$ 339,371	\$ 348,362
MUNICIPAL COURT				
General Fund	\$ 1,819,387	\$ -	\$ 1,860,612	\$ 1,904,430
Grant Funds	137,000	-	135,000	137,000
Total	<u>\$ 1,956,387</u>	<u>\$ -</u>	<u>\$ 1,995,612</u>	<u>\$ 2,041,430</u>
CITY ADMINISTRATOR'S OFFICE				
General Fund	\$ 3,276,305	\$ -	\$ 3,502,219	\$ 3,662,554
City Road Tax Fund	27,134	-	28,337	27,684
Two Percent Tax Fund	483,578	-	441,553	481,489
Grant Funds	4,355,500	(2,413,443)	-	4,355,500
Solid Waste	3,768	-	5,010	3,847
Water Fund	16,582	-	17,809	16,918
Wastewater Fund	13,567	-	14,797	13,840
Total	<u>\$ 8,176,434</u>	<u>\$ (2,413,443)</u>	<u>\$ 4,009,725</u>	<u>\$ 8,561,832</u>
CITY ATTORNEY'S OFFICE				
General Fund	\$ 1,591,893	\$ -	\$ 1,543,916	\$ 1,602,318
City Road Tax Fund	50,395	-	51,338	51,420
Grant Funds	-	7,002	5,412	-
Water Fund	3,197	-	4,424	3,266
Wastewater Fund	2,404	-	3,636	2,451
Insurance Reserve Fund	900,948	-	842,068	866,847
Total	<u>\$ 2,548,837</u>	<u>\$ 7,002</u>	<u>\$ 2,450,794</u>	<u>\$ 2,526,302</u>
INFORMATION TECH SERVICES				
General Fund	\$ 3,580,971	\$ -	\$ 3,138,712	\$ 3,055,907
Yuma Regional Comm. System Fund	3,529,537	-	1,719,448	3,339,971
Grant Funds	280,950	53,886	-	55,950
Total	<u>\$ 7,391,458</u>	<u>\$ 53,886</u>	<u>\$ 4,858,160</u>	<u>\$ 6,451,828</u>
FINANCE				
General Fund	\$ 2,149,220	\$ -	\$ 2,185,317	\$ 2,332,525
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 2,149,220</u>	<u>\$ -</u>	<u>\$ 2,185,317</u>	<u>\$ 2,332,525</u>
HUMAN RESOURCES				
General Fund	\$ 1,130,065	\$ -	\$ 1,127,242	\$ 1,154,821
Grant Funds	-	3,077	-	-
Total	<u>\$ 1,130,065</u>	<u>\$ 3,077</u>	<u>\$ 1,127,242</u>	<u>\$ 1,154,821</u>

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
GENERAL GOVERNMENT				
General Fund	\$ 2,860,348	\$ -	\$ 596,317	\$ 4,163,117
Community Investment Trust				
Highway User Revenue Fund	33,749	-	13,714	102,843
City Road Tax Fund	28,019	-	28,019	181,073
Local Transportation Assistance Fund				
Public Safety Tax Fund	-	-	-	137,500
Two Percent Tax Fund	455,221	-	425,250	564,023
Mall Maintenance Dist Fund	1,274	-	-	6,000
Grant Funds	-	-	-	70,351
Debt Service Fund	11,470,809	-	11,470,809	11,460,461
Desert Hills Golf Course Fund	7,818	-	-	33,443
Water Fund	74,594	-	-	240,448
Wastewater Fund	59,495	-	-	173,433
Yuma Regional Comm. System Fund	9,108	-	-	17,221
Equipment Maintenance Fund	13,915	-	-	43,544
Solid Waste Fund	10,541	-	-	35,914
Insurance Reserve Fund	1,232,619	-	1,065,374	1,222,658
Equipment Replacement Fund	1,949,006	-	97,952	23,499
Workmans' Comp Fund	1,229,000	-	1,223,172	1,229,000
Intracity Cost Allocation	(3,938,433)	-	(3,938,433)	(3,938,433)
Total	\$ 15,497,083	\$ -	\$ 10,982,174	\$ 15,766,095
COMMUNITY DEVELOPMENT				
General Fund	\$ 3,453,450	\$ -	\$ 3,182,871	\$ 3,468,876
Grant Funds	2,427,248	713,911	2,000,302	3,075,135
Equipment Replacement Fund	26,000	-	-	-
Total	\$ 5,906,698	\$ 713,911	\$ 5,183,173	\$ 6,544,011
PUBLIC WORKS				
Highway User Revenue Fund	\$ 7,439,541	\$ -	\$ 7,037,896	\$ 7,324,791
City Road Tax Fund	775,658	-	798,066	922,729
Improvement Districts Funds	-	-	-	109,518
Grant Funds	200,000	-	-	200,000
Solid Waste	3,615,326	-	3,606,870	4,057,137
Equipment Maintenance Fund	2,687,066	-	2,570,408	2,696,332
Equipment Replacement Fund	1,523,713	-	1,374,222	2,828,437
Total	\$ 16,241,304	\$ -	\$ 15,387,462	\$ 18,138,944
ENGINEERING				
General Fund	\$ 379,762	\$ -	\$ 382,739	\$ 380,492
City Road Tax Fund	2,487,063	-	2,382,302	2,530,012
Two Percent Tax Fund	24,320	-	21,046	17,190
Water Fund	455,722	-	397,570	401,671
Wastewater Fund	285,997	-	258,792	286,222
Equipment Replacement Fund	72,000	-	-	-
Total	\$ 3,704,864	\$ -	\$ 3,442,449	\$ 3,615,587
UTILITIES				
Water Funds	\$ 22,554,974	\$ -	\$ 21,157,057	\$ 22,928,669
Wastewater Funds	16,352,683	-	15,035,460	16,103,796
Equipment Replacement Fund	825,722	-	378,755	704,132
Total	\$ 39,733,379	\$ -	\$ 36,571,272	\$ 39,736,597

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

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2018-2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018-2019	ACTUAL EXPENDITURES EXPENSES 2018-2019*	BUDGETED EXPENDITURES EXPENSES 2019-2020
PARKS & RECREATION				
General Fund	\$ 8,615,528	\$ -	\$ 8,351,202	\$ 8,666,192
Two Percent Tax Fund	5,768,463	-	5,829,062	6,190,886
Mall Maintenance Fund	240,242	-	242,357	245,151
Grant Funds	282,591	144,771	25,000	282,591
Desert Hills Golf Course Fund	1,759,894	-	1,738,159	1,770,881
Equipment Replacement Fund	273,237	-	49,993	423,515
Total	<u>\$ 16,939,955</u>	<u>\$ 144,771</u>	<u>\$ 16,235,773</u>	<u>\$ 17,579,216</u>
POLICE DEPARTMENT				
General Fund	\$ 29,830,707	\$ -	\$ 29,007,488	\$ 30,589,114
Public Safety Tax Fund	2,319,326	-	1,953,694	2,007,922
Grant Funds	2,674,300	1,470,030	1,562,626	2,674,300
Total	<u>\$ 34,824,333</u>	<u>\$ 1,470,030</u>	<u>\$ 32,610,530</u>	<u>\$ 35,271,336</u>
FIRE DEPARTMENT				
General Fund	\$ 17,549,698	\$ -	\$ 17,254,287	\$ 17,884,159
Public Safety Tax Fund	885,868	-	912,947	1,085,760
Grant Funds	3,753,443	20,266	3,135,276	3,748,090
Equipment Replacement Fund	727,000	-	727,000	-
Total	<u>\$ 22,916,009</u>	<u>\$ 20,266</u>	<u>\$ 22,029,510</u>	<u>\$ 22,718,009</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 8,805,000	\$ -	\$ 8,428,367	\$ 3,038,000
General Fund	-	-	-	198,392
Highway User Revenue Fund	1,335,000	-	1,343,500	5,530,000
Local Transportation Assistance Fund				
City Road Tax Fund	14,507,834	-	10,578,555	7,606,000
Public Safety Tax Fund	1,080,000	-	233,313	2,675,000
Two Percent Tax Fund	-	-	-	285,000
Grant Funds	1,370,000	500	1,370,000	4,200,000
Water Funds	5,744,481	-	1,406,615	10,702,200
Wastewater Funds	7,880,000	-	4,462,199	7,675,000
Total	<u>\$ 40,722,315</u>	<u>\$ 500</u>	<u>\$ 27,822,549</u>	<u>\$ 41,909,592</u>
Total All Funds	<u>\$ 220,180,841</u>	<u>\$ -</u>	<u>\$ 187,231,113</u>	<u>\$ 224,696,487</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	666.98	\$ 41,250,280	\$ 13,506,056	\$ 5,483,624	\$ 3,483,724	\$63,723,684
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	46.00	2,151,939	260,600	372,282	226,459	3,011,280
City Road Tax Fund	23.01	1,569,919	189,313	189,448	153,779	2,102,459
Two Percent Tax Fund	37.03	2,357,103	243,407	302,279	253,844	3,156,633
Grants Fund	10.65	552,705	248,838	87,497	31,471	920,511
Mall Maintenance Fund	2.10	75,204	9,108	16,075	9,101	109,488
Total Special Revenue Funds	118.79	6,706,870	951,266	967,581	674,654	9,300,371
ENTERPRISE FUNDS						
Water Fund	84.27	4,524,271	546,989	676,328	523,879	6,271,467
Wastewater Fund	66.13	3,479,178	420,619	544,451	465,014	4,909,262
Sanitation Fund	15.33	779,662	87,929	120,727	81,789	1,070,107
Desert Hills Golf Course Fund	9.00	619,556	67,160	71,960	85,115	843,791
Yuma Reg Comm Sys Fund	7.50	547,279	63,693	63,628	48,724	723,324
Total Enterprise Funds	182.23	9,949,946	1,186,390	1,477,094	1,204,521	13,817,951
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	19.00	850,041	99,068	154,886	78,441	1,182,436
Insurance Reserve Fund	1.00	70,776	8,565	9,186	6,421	94,948
Total Internal Service Funds	20.00	920,817	107,633	164,072	84,862	1,277,384
TOTAL ALL FUNDS	988.00	\$58,827,913	\$15,751,345	\$8,092,371	\$5,447,761	\$88,119,390

* Full-time employees only, including Elected Officials

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

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance