

STATE OF COLORADO)
COUNTY OF YUMA)
CITY OF YUMA)

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CERTIFICATE

I, Karma Wells, City Clerk of the City of Yuma do hereby certify that the enclosed is a true and correct copy of the City of Yuma 2016 Budget as adopted by the City Council of Yuma on the 1st day of December 2015.

In witness whereof I have hereunto set my hand and the seal of the City of Yuma this 24th day of December A.D., 2015.



City Clerk

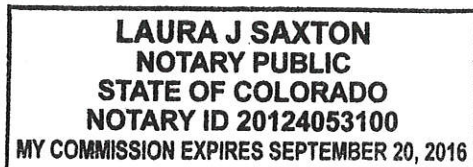
STATE OF COLORADO

COUNTY OF YUMA

Signed before me on this 24th day of December 2015 by Karma Wells.

Notary Public

My Commission Expires: September 20, 2016





City of Yuma
2016 Budget

CITY OF YUMA

2016 BUDGET

CITY MANAGER'S BUDGET MESSAGE

17 November 2015

City of Yuma
PO Box 265
910 South Main Street
Yuma Colorado

To: The Honorable Mayor and City Council

I respectfully submit my recommended 2016 Budget for the City of Yuma. The City of Yuma's annual operating budget is developed by staff in coordination with the City Council and reflects the community's interests and desires for public services. Through the budgeting process, the demand for public services must be balanced with the community's willingness to pay for the services offered, which are primarily funded through user fees and local sales and property taxes. While the City offers a diverse array of first-class municipal services, it also strives to make services affordable. It maintains basic utility rates for water, wastewater, trash, and electric that are typically lower than those charged in other communities in the northeast Colorado area. This is a reflection of City Council's guidance and the dedication of City employees' commitment to provide services in the most efficient and effective manner.

Financial Overview

The 2016 Combined Budget, which includes all the financial activity of the City's General Fund, Enterprise Funds, and Special Funds, projects total revenues of \$13,991,259 and expenditures of \$17,255,897. Enterprise Funds account for \$4,563,645 of the total revenue while the General Fund and Special Funds account for \$2,553,950 and \$6,873,664 respectively. The City will begin 2016 with a projected combined total reserve of \$6,980,496 and end the year with a total of \$3,715,858.

General Fund

The 2016 General Fund budget shows projected revenues and transfers of \$2,553,950 and expenditures of \$3,173,134, with a projected ending reserve balance of \$962,529. The annual revenue includes a transfer of \$500,000 from the Electric Utility Fund.

The 2016 Budget reflects an estimated property tax mill levy of 29.315 mills. The mill levy is derived from the base unit of 30.640 mills, less an abatement levy and a temporary mill levy rate reduction. Property tax revenues are budgeted to be \$570,000 for 2016, based on an assessed valuation of \$20,961,440. For TABOR calculation purposes, a local property growth rate of 1.53% and annual inflation rate of 1.50% were used for the 2016 Budget. The final mill levy will be certified later this year.

General Fund receipts for sales taxes in 2016 are projected to be \$1,485,000. Of this total, \$1,000,000 is shown as General Fund revenue on page 6, with \$295,000 going into the Capital Projects Fund (page 52), and the remaining \$190,000 shown as revenue in the Sales/Use Tax Pledged Revenue Fund on page 54.

Enterprise Funds

The 2016 Enterprise Funds budgets which include Sanitation, Electric Utility, Water Utility, Wastewater Utility, and Ambulance Services, show combined revenues of \$4,563,645 and total expenditures of \$5,853,205 for an ending reserve balance of \$1,416,331. In 2016, the Electric Utility plans to complete a switch project within the substation (\$100,000), which will decrease potential outage times and provide greater worker safety to conduct circuit switches. The Water Utility will spend \$500,000 towards the construction phase of the Main Street Project. Each of the three utilities – Electric, Water, and Wastewater – will also develop a master plan in 2016. Each utility will then have a master plan, which evaluates the existing system and provides a framework for future projects. In 2016, \$500,000 will be transferred from the Electric Fund to support General Fund services. Ambulances Services will spend \$255,000 towards the purchase of a new ambulance unit. The City's Enterprise Funds budgets are detailed, starting on page 28 of this budget.

Special Funds

The City budget also includes the activities of several Special Funds. The City plans to resurface the Pool with a \$65,000 allocation from the Conservation Trust Fund. The Capital Projects Fund will expend \$130,000 to develop a comprehensive plan. The City of Yuma's existing comprehensive plan is from 1979 and needs to be updated. The comprehensive plan will also include a parks and recreation master plan component. The City of Yuma is partnering with Yuma County and the City of Wray to develop a broadband network master plan. The City of Yuma has designated \$10,000 towards the project. The construction phase of the Main Street Project will also occur in 2016. Capital Project Fund's expenditures for this project are \$2,300,000. The 2016 Capital Projects Fund also designates \$5,358,995 for the Airport Runway Reconstruction Project. The Airport project will see significant grant funding from the FAA (\$4,823,095) and the State's Aeronautic Division (\$267,949). Funding has also been designated for an Airport master plan (\$175,000), but this project is contingent upon contract prices for other projects. The Conservation Trust Fund budget may be found on page 50 of this document. Capital Projects Fund activity is detailed on page 52. The Sales & Use Tax Pledged Revenue and Bond Reserve Funds are detailed on the budget's final three pages.

Organization Overview

General Fund

The City's General Fund activities provide the general public, including visitors, with public safety services such as police and fire protection. They also maintain the local street systems, municipal airport, and provide opportunities for leisure pursuits through public parks, recreation programs, swimming pool, the community center, and public library. General Fund operations also include the budget activities of local elected and appointed officials, city management, financial and accounting services, zoning compliance and building inspections, and legal and judicial contract services.

Enterprise Funds

The future of our community's economic prosperity, its business and residential growth, is built on a core foundation of revenue generating enterprises. The City's Enterprise Funds include Sanitation, Electric Utility, Water Utility, Wastewater Utility, and Ambulance Services. These activities operate much like local business enterprises, and with the exception of Ambulance Services, provide the basic utility infrastructure which allows the community to prosper and grow. Together, through direct customer charges for services, these enterprises account for nearly 33% of the City's total annual revenues. By their effective and successful management, the City is able to provide financial support to other important public services that are offered to the general public at little or no charge.

Special Funds

The Conservation Trust Fund, Capital Projects Fund, and Sales & Use Tax Bond Funds are considered 'special' funds in that they are cash holding accounts. The Conservation Trust Fund receives State Lottery proceeds that the City uses for its parks and recreation programs. The Capital Projects Fund is a repository for City sales tax revenue that is available to assist in funding capital improvement projects. The Sales & Use Tax Bond Funds include the Bond Reserve Fund and the Pledged Revenue Fund from which interest and principal payments are made on the municipal bonds issued in 2004.

Capital Outlay - Projects

Many of the expected Capital Outlay – Projects have been detailed above under the Enterprise, Conservation Trust, and Capital Projects Funds. The City intends to enter the construction phase of the Main Street Project, improve the municipal electric system, and conduct master plan studies for its utilities – electric, water, and wastewater. The City will also develop a Comprehensive Plan that will incorporate planning for Parks and Recreation as well. Together with Yuma County and the City of Wray, the City of Yuma is conducting broadband network planning. With significant grant funding assistance, the City will complete a total runway reconstruction at the Airport.

Capital Outlay - Equipment Purchases

Capital equipment and vehicle purchases approved for the budget year total \$798,000. Expenditures from General Fund departments total \$448,000 while Enterprise departmental expenditures total \$355,000. General Fund purchases include a new patrol vehicle for the Police Department, a new loader and sander for Streets, a new skid steer for Shop, computers, a copier, and bunker gear and radios for Fire. The Wastewater Utility will purchase a new sewer-line camera (\$30,000) and a service truck with a crane (\$70,000). Ambulance Services will purchase a new ambulance (\$255,000).

Capital Lease-Purchase Agreements

The City of Yuma is currently not party to any lease-purchase agreements for capital equipment.

Summary of Fund Reserves

The impact of the 2016 Budget on the City's overall financial position is summarized in Table 1. It presents the revenue, expenditures, and the beginning and ending fund balances, by fund account. Please note that revenue and expenditures below include any transfers in and/or out of the respective fund.

TABLE 1. CITY OF YUMA – FINANCIAL SUMMARY

	REVENUE	EXPENDITURES	BEGINNING RESERVES	ENDING RESERVES	CHANGE IN RESERVES
General Fund	2,553,950	3,173,134	1,581,713	962,529	(619,184)
Conservation Trust Fund	30,020	65,000	104,590	69,610	(34,980)
Capital Projects Fund	6,652,994	7,973,995	2,220,484	899,483	(1,321,001)
Pledged Revenue	190,550	190,463	176,798	176,885	87
Bond Reserve Funds	100	100	191,020	191,020	-
Total	9,427,614	11,402,692	4,274,605	2,299,527	(1,975,078)
Sanitation Fund	317,700	298,105	251,527	271,122	19,595
Electric Utility Fund	3,034,375	3,432,550	445,418	47,243	(398,175)
Water Utility Fund	470,000	1,038,680	898,632	329,952	(568,680)
Wastewater Utility Fund	342,520	509,880	617,277	449,917	(167,360)
Ambulance Services	399,050	573,990	493,037	318,097	(174,940)
Total	4,563,645	5,853,205	2,705,891	1,416,331	(1,289,560)
CITY TOTAL	13,991,259	17,255,897	6,980,496	3,715,858	(3,264,638)

Budget Preparation

In early August, Department Heads were tasked with developing preliminary departmental budgets. The City Manager then compiled the various preliminary budgets and in accordance with State Statutes, presented a draft budget to Council on October 6, 2015. Budget workshops were held on October 20th, November 3rd, and November 11th. With Council's input from the workshops and further staff involvement, the budget was finalized and prepared for consideration at the November 17, 2015, meeting. Public hearings and final adoption will take place prior to December 31, 2015.

The budget adheres to the Statutes of the State of Colorado and the guidelines established in the Municipal Charter. The 2016 Budget further reflects the interests and needs of the citizens of Yuma. The budget was prepared using line-item budgeting principles. Each line-item was developed by evaluating historical appropriations and expenditures as well as factoring in the community's requests and Council's directives. The final budget document also includes estimates for 2017 and 2018. While only the 2016 Proposed Budget will be considered for approval, the 2017 and 2018 values allow a peek into the future. The final result of the entire budget preparation process is herein presented.

Budget Basis of Accounting

The basis of accounting determines how and when to recognize revenues and expenses in the financial accounts of the City, and then to report them in its financial statements. From a budgetary perspective, all funds presented in the 2016 Budget funds use a modified accrual basis of accounting. Revenues and receivables are recognized in the accounting period in which they become available. Expenses are recognized in the period in which the fund liability is incurred. Employee compensation-related costs such as FICA, PERA and FPPA retirement, and health insurance premiums are allocated directly to the departments to allow for better cost accounting review of each department.

Amendment One

In April, 1996, the voters of Yuma voted to allow the City to receive, retain, and spend revenue from all sources, as determined in the City's best interest by its Council.

Long Term Debt

The City begins the year 2016 with \$1,862,812.50 in long-term debt obligations as a result of the Sales & Use Tax Bonds issued in 2004. Of the total outstanding balance, \$1,365,000 is principal and \$497,812.50 is interest. The \$2,200,000 municipal bond offering helped fund construction of the City's Wastewater Treatment Plant that was completed in 2005. The annual debt service for these bonds is detailed on pages 53-55 of this budget document.

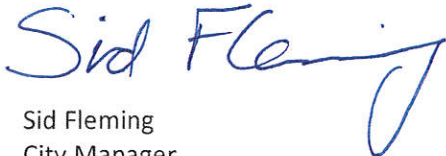
Personnel

During 2016, the City will operate with only thirty-one (31) full-time employees. Based on the most recent population estimates for the City (3,575), there is approximately one full-time employee for each 115 residents. This compares very favorably with the historic ratios from other cities of similar population and annual budgets and speaks to the staff's quality and ability to effectively and efficiently deliver services.

Summary

The 2016 Budget not only serves to deliver high quality services that Yuma citizens expect, but it also serves to make those services more reliable and provide important planning documents to guide future initiatives. I believe that the 2016 Budget is fiscally responsible. Each year, all departments effectively control operating expenses in an effort to provide the best service at the best price. However, a service and rate structure analysis will be needed to ensure the future financial sustainability for the Electric Utility, Water Utility, and Wastewater Utility. The Electric Utility faces potential increases to purchase power, which is its largest expenditure each year. The Water and Wastewater Utilities must generate adequate revenues to maintain existing infrastructure. Long-term debt levels are low compared to annual revenues and debt service payments are easily managed. Adequate emergency reserves remain available. Despite challenges, I am confident that in 2016 the City of Yuma will continue to provide effective and efficient services to its residents while accomplishing important capital projects and preserving its strong financial base. I appreciate the input and guidance from the Yuma City Council and the extraordinary effort by our City Staff throughout the preparation and presentation of the final 2016 Budget.

Respectfully submitted,



Sid Fleming
City Manager



**City of Yuma
2016 Budget
BUDGET ORDINANCES**

ORDINANCE #6, SERIES OF 2015 ORDINANCE TO ADOPT BUDGET

AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES, FOR EACH FUND, AND ADOPTING A BUDGET FOR THE CITY OF YUMA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2016, AND ENDING THE LAST DAY OF DECEMBER, 2016.

WHEREAS, the City Manager of the City of Yuma has prepared and submitted a proposed budget to said governing body at the proper time, and;

WHEREAS, a proposed budget has been submitted to this governing body prior to October 15, 2015, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 1, 2015, and any interested taxpayers given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma, Colorado;

SECTION 1. That estimated expenditures for each fund are as follows:

General Fund	<u>\$3,173,134</u>
Ambulance Fund	<u>\$ 573,990</u>
Electric Fund	<u>\$3,432,550</u>
Water Fund	<u>\$1,038,680</u>
Sanitation Fund	<u>\$ 298,105</u>
Wastewater Fund	<u>\$ 509,880</u>
Conservation Trust Fund	<u>\$ 65,000</u>
Capital Projects Account	<u>\$7,973,995</u>
Firemen's Pension Fund	<u>\$ 24,000</u>
Sales/Use Tax Bond Fund	<u>\$ 190,563</u>

SECTION 2. That the estimated revenues for each fund are as follows:

GENERAL FUND

From unappropriated surplus	<u>\$ 619,184</u>
From sources other than general property tax	<u>\$1,983,950</u>
From the general property tax levy	<u>\$ 570,000</u>
TOTAL GENERAL FUND	\$3,173,134

AMBULANCE FUND

From unappropriated surplus	<u>\$ 174,940</u>
From sources other than general property tax	<u>\$ 399,050</u>
From the general property tax levy	<u>\$ 0</u>
TOTAL AMBULANCE FUND	\$ 573,990

ELECTRIC FUND

From unappropriated surplus	<u>\$ 398,175</u>
From sources other than general property tax	<u>\$3,034,375</u>
From the general property tax levy	<u>\$ 0</u>
TOTAL ELECTRIC FUND	\$3,432,550

WATER FUND

From unappropriated surplus	<u>\$ 568,680</u>
From sources other than general property tax	<u>\$ 470,000</u>
From the general property tax levy	<u>\$ 0</u>
TOTAL WATER FUND	\$1,038,680

SANITATION FUND

From unappropriated surplus	\$ 0
From sources other than general property tax	\$ 317,700
From the general property tax levy	\$ 0
TOTAL SANITATION FUND	\$ 317,700

WASTEWATER FUND

From unappropriated surplus	\$ 167,360
From sources other than general property tax	\$ 342,520
From the general property tax levy	\$ 0
TOTAL SEWER FUND	\$ 509,880

CONSERVATION TRUST FUND – SPECIAL REVENUE

From unappropriated surplus	\$ 34,980
From sources other than general property tax	\$ 30,020
From the general property tax levy	\$ 0
TOTAL CONSERVATION TRUST FUND	\$ 65,000

CAPITAL PROJECTS ACCOUNT

From unappropriated surplus	\$1,321,001
From sources other than general property tax	\$6,652,994
From the general property tax levy	\$ 0
TOTAL CAPITAL PROJECTS ACCOUNT	\$7,973,995

FIREMEN'S PENSION FUND

From unappropriated surplus	\$ 5,900
From sources other than general property tax	\$ 18,100
From the general property tax levy	\$ 0
TOTAL FIREMEN'S PENSION FUND	\$ 24,000

SALES/USE TAX BOND FUND

From unappropriated surplus	\$ 0
From sources other than general property tax	\$ 190,650
From the general property tax levy	0
TOTAL SALES/USE TAX BOND FUND	\$ 190,650

SECTION 3. That the budget as submitted, amended, and hereinabove summarized by fund, be and the same hereby is approved and adopted as the budget of the City of Yuma for the year stated above.

SECTION 4. That the budget hereby approved and adopted shall be signed by the Mayor, and made part of the public records of the City.

INTRODUCED, FIRST READING, AND ORDERED PUBLISHED at the regular meeting of the City Council of Yuma, Colorado, this 17th day of November, 2015, A.D.

By: Shad Nau
SHAD NAU, MAYOR

ATTEST:

Laura Saxton
LAURA SAXTON, DEPUTY CITY CLERK/TREASURER

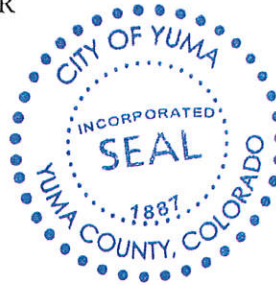


Baucke yes
 Rutledge yes
 Haag no
 Nau yes
 Swehla yes
 Pallesen absent
 McCall yes

ORDINANCE NUMBER 6 READ AND APPROVED AT A REGULAR MEETING OF THE CITY
 COUNCIL OF THE CITY OF YUMA, COLORADO ON
December 1, 2015.

By: Shad Nau
 SHAD NAU, MAYOR

ATTEST:
Karma Wells
 KARMA WELLS, CITY CLERK/TREASURER



Baucke yes
 Rutledge yes
 Haag no
 Nau yes
 Swehla yes
 Pallesen yes
 McCall yes

**ORDINANCE #7, SERIES OF 2015
APPROPRIATE SUMS OF MONEY**

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CITY OF YUMA, COLORADO FOR THE 2016 BUDGET YEAR.

WHEREAS, the City Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 1, 2015, and

WHEREAS, the City Council has made provisions therein for revenues in the amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the City.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma, Colorado;

SECTION 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

GENERAL FUND	
CURRENT OPERATING EXPENSES	<u>2,696,134</u>
CAPITAL OUTLAY	<u>477,000</u>
DEBT SERVICE	<u>0</u>
TOTAL GENERAL FUND	3,173,134
AMBULANCE FUND	
CURRENT OPERATING EXPENSES	<u>407,740</u>
CAPITAL OUTLAY	<u>166,250</u>
DEBT SERVICE	<u>0</u>
TOTAL AMBULANCE FUND	573,990
ELECTRIC FUND	
CURRENT OPERATING EXPENSES	<u>3,272,550</u>
CAPITAL OUTLAY	<u>160,000</u>
DEBT SERVICE	<u>0</u>
TOTAL ELECTRIC FUND	3,432,550
WATER FUND	
CURRENT OPERATING EXPENSES	<u>398,680</u>
CAPITAL OUTLAY	<u>640,000</u>
DEBT SERVICE	<u>0</u>
TOTAL WATER FUND	1,038,680
WASTEWATER FUND	
CURRENT OPERATING EXPENSES	<u>359,880</u>
CAPITAL OUTLAY	<u>150,000</u>
DEBT SERVICE	<u>0</u>
TOTAL SEWER FUND	509,880
SANITATION FUND	
CURRENT OPERATING EXPENSES	<u>298,105</u>
CAPITAL OUTLAY	<u>0</u>
DEBT SERVICE	<u>0</u>
TOTAL SANITATION FUND	298,105

CONSERVATION TRUST FUND	
CURRENT OPERATING EXPENSES	0
CAPITAL OUTLAY	65,000
DEBT SERVICE	0
TOTAL CONSERVATION TRUST FUND	65,000

CAPITAL PROJECTS ACCOUNT	
CURRENT OPERATING EXPENSES	0
CAPITAL OUTLAY	7,973,995
DEBT SERVICE	0
TOTAL CAPITAL PROJECTS ACCOUNT	7,973,995

FIREMEN'S PENSION FUND	
CURRENT OPERATING EXPENSES	24,000
CAPITAL OUTLAY	0
DEBT SERVICE	0
TOTAL FIREMEN'S PENSION FUND	24,000

SALES/USE TAX BOND FUND	
CURRENT OPERATING EXPENSES	250
CAPITAL OUTLAY	0
DEBT SERVICE	190,313
TOTAL SALES/USE TAX BOND FUND	190,563

INTRODUCED, FIRST READING, AND ORDERED PUBLISHED at a regular meeting of the City Council of the City of Yuma, Colorado, this 17th day of November, 2015, A.D.

By: Shad Nau
SHAD NAU, MAYOR

ATTEST:

Laura Saxton
LAURA SAXTON, DEPUTY CITY CLERK/TREASURER



Baucke	<u>yes</u>
Rutledge	<u>yes</u>
Haag	<u>yes</u>
Nau	<u>yes</u>
Swehla	<u>yes</u>
Pallesen	<u>absent</u>
McCall	<u>yes</u>

ORDINANCE NUMBER 7 READ AND APPROVED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF YUMA, COLORADO ON December 1, 2015.

By: Shad Nau
SHAD NAU, MAYOR

ATTEST:
Karma Wells
KARMA WELLS, CITY CLERK/TREASURER



Baucke	<u>yes</u>
Rutledge	<u>yes</u>
Haag	<u>yes</u>
Nau	<u>yes</u>
Swehla	<u>yes</u>
Pallesen	<u>yes</u>
McCall	<u>yes</u>

**ORDINANCE #9, SERIES OF 2015
ORDINANCE TO SET MILL LEVIES**

AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE CITY OF YUMA, COLORADO, FOR THE 2016 BUDGET YEAR AND REPEALING ORDINANCE #8, SERIES OF 2015

WHEREAS, the City Council of the City of Yuma adopted an Ordinance to Set Mill Levies through Ordinance #8, Series of 2015 on December 1, 2015;

WHEREAS, the Re-Certification of Valuation by Yuma County Assessor for the City of Yuma contained an error regarding the omitted property and taxes abated and refunded line items and as a result Ordinance #8, Series of 2015 contains incorrect numbers;

WHEREAS, the City Council intends to correct the Certification of Tax Levies for 2016;

WHEREAS, the City Council of the City of Yuma has adopted the annual budget in accordance with the Local Government Budget Law, on December 1, 2015;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$615,708 (property tax revenue), and;

WHEREAS, the 2015 valuation for assessment for the City of Yuma, as certified by the County Assessor, is \$20,949,590.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma, Colorado:

SECTION 1. That Ordinance #8, Series of 2015 is hereby repealed.

SECTION 2. That for the purpose of meeting all general operating expenses of the City of Yuma during the 2016 budget year, there is hereby levied a tax of 29.390 mills upon each dollar of the total valuation for assessment of all taxable property within the city for the year of 2016.

SECTION 3. That the Mayor is hereby authorized and directed to immediately certify to the County Commissioners of Yuma County, Colorado, the mill levies for the City of Yuma as hereinabove determined and set.

INTRODUCED, FIRST READING, AND ORDERED PUBLISHED at a regular meeting of the City Council of the City of Yuma, Colorado, the 15th day of December, 2015.

By: Shad Nau
SHAD NAU, MAYOR

ATTEST:

Karma Wells
KARMA WELLS, CITY CLERK/TREASURER



Baucke	<u>yes</u>
Rutledge	<u>yes</u>
Haag	<u>yes</u>
Nau	<u>yes</u>
Swehla	<u>yes</u>
Pallesen	<u>yes</u>
McCall	<u>yes</u>

ORDINANCE NO. 9, SERIES OF 2015, 2nd READING, PUBLIC HEARING HELD AND APPROVED at a regular meeting of the City Council of the City of Yuma, Colorado on December 22, 2015.

By: Shad Nau
SHAD NAU, MAYOR

ATTEST:

Karma Wells
KARMA WELLS, CITY CLERK/TREASURER



Baucke	<u>yes</u>
Rutledge	<u>yes</u>
Haag	<u>yes</u>
Nau	<u>yes</u>
Swehla	<u>yes</u>
Pallesen	<u>absent</u>
McCall	<u>absent</u>



**City of Yuma
2016 Budget
CERTIFICATION OF MILL LEVY**

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of COUNTY OF YUMA, Colorado.

On behalf of the CITY OF YUMA (taxing entity)^A

the CITY COUNCIL (governing body)^B

of the CITY OF YUMA (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 20,949,590 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 20,949,590 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/15/2015 for budget/fiscal year 2016 (not later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, and Other. Total: 29.390 mills, \$ 615,708.

Contact person: (print) KARMA WELLS Daytime phone: (970) 848-3878 EXT 2104 Signed: [Signature] Title: CITY CLERK/TREASURER

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

1 If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution. 2 Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

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CITY OF YUMA

2016 BUDGET

ANNUAL BUDGET EXPENDITURE COMPARISON

General Fund

	2015	2016	Change	% Change
Council	\$ 47,475	\$ 59,525	\$ 12,050	25.4%
Judicial	\$ 15,520	\$ 15,520	\$ -	0.0%
Election	\$ 3,500	\$ 3,500	\$ -	0.0%
Airport	\$ 27,067	\$ 29,342	\$ 2,275	8.4%
Street	\$ 730,168	\$ 779,690	\$ 49,522	6.8%
Shop	\$ 94,418	\$ 98,519	\$ 4,101	4.3%
City Manager	\$ 129,436	\$ 152,605	\$ 23,169	17.9%
Public Works Director	\$ 52,939	\$ 85,410	\$ 32,471	61.3%
Clerk	\$ 224,177	\$ 242,440	\$ 18,263	8.1%
Police	\$ 735,500	\$ 738,200	\$ 2,700	0.4%
Fire	\$ 66,350	\$ 84,510	\$ 18,160	27.4%
Attorney	\$ 75,730	\$ 77,230	\$ 1,500	2.0%
Janitorial	\$ 92,000	\$ 92,000	\$ -	0.0%
Pool	\$ 108,754	\$ 118,440	\$ 9,686	8.9%
Parks	\$ 118,122	\$ 180,250	\$ 62,128	52.6%
Recreation	\$ 131,123	\$ 153,788	\$ 22,665	17.3%
Library	\$ 147,940	\$ 170,360	\$ 22,420	15.2%
Community Center	\$ 117,413	\$ 91,805	\$ (25,608)	-21.8%
Total General Fund	\$ 2,917,632	\$ 3,173,134	\$ 255,502	8.8%

Enterprise Funds

Sanitation	\$ 516,481	\$ 298,105	\$ (218,376)	-42.3%
Electric Utility	\$ 3,276,759	\$ 3,432,550	\$ 155,791	4.8%
Water Utility	\$ 969,421	\$ 1,038,680	\$ 69,259	7.1%
Wastewater Utility	\$ 381,028	\$ 509,880	\$ 128,852	33.8%
Ambulance Services	\$ 315,899	\$ 573,990	\$ 258,091	81.7%
Total Enterprise Funds	\$ 5,459,588	\$ 5,853,205	\$ 393,617	7.2%

Conservation Trust Fund	\$ 90,000	\$ 65,000	\$ (25,000)	-27.8%
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Capital Projects Fund	\$ 7,563,111	\$ 7,973,995	\$ 410,884	5.4%
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Bond Reserve Fund	\$ 100	\$ 100	\$ -	0.0%
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Pledged Revenue Bond Fund	\$ 186,400	\$ 190,463	\$ 4,063	2.2%
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TOTAL CITY BUDGET	\$ 16,216,831	\$ 17,255,897	\$ 1,039,066	6.4%
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CITY OF YUMA

2016 BUDGET

CAPITAL OUTLAY OVERVIEW

2016 ESTIMATED

DESCRIPTION	DEPARTMENT	FUNDING SOURCE	2016 ESTIMATED
Loader Replacement	STREETS	General	\$ 200,000
Sander	STREETS	General	\$ 25,000
Skid Steer Replacement	SHOP	General	\$ 40,000
FacilityDude	CITY MANAGER	General	\$ 11,000
Copier	CITY MANAGER	General	\$ 7,500
Computers (3) & Printer	CLERK/TREASURER	General	\$ 9,000
Vehicle Replacement	POLICE	General	\$ 45,000
Computers (4)	POLICE	General	\$ 3,500
Radio Replacement (5)	FIRE	General	\$ 17,500
Bunker Gear (3)	FIRE	General	\$ 7,500
Computer	ATTORNEY	General	\$ 1,500
Facility Improvements	POOL	General	\$ 6,000
Facility Equipment	POOL	General	\$ 1,000
ToolCat w/ Broom & Mower	PARKS	General	\$ 50,000
Vehicle Replacement	RECREATION	General	\$ 30,000
Computers (3)	LIBRARY	General	\$ 3,000
Building Improvements	COMMUNITY CENTER	General	\$ 12,000
Building Equipment	COMMUNITY CENTER	General	\$ 7,500
Substation Switch Project	ELECTRICAL	Electrical	\$ 100,000
Master Plan	ELECTRICAL	Electrical	\$ 60,000
Main Street Project	WATER	Water	\$ 500,000
Radios for Meters	WATER	Water	\$ 55,000
Master Plan	WATER	Water	\$ 50,000
SCADA Enhancements	WATER	Water	\$ 35,000
Service Truck w/ Crane	WASTEWATER	Wastewater	\$ 70,000
Master Plan	WASTEWATER	Wastewater	\$ 50,000
Sewer Line Camera	WASTEWATER	Wastewater	\$ 30,000
Ambulance Replacement	AMBULANCE	Ambulance	\$ 255,000
TOTAL EXPENDITURES			\$ 1,682,000

CITY OF YUMA

2016 BUDGET

CAPITAL OUTLAY OVERVIEW

2017 ESTIMATED

DESCRIPTION	DEPARTMENT	FUNDING SOURCE	2017 ESTIMATED
Sweeper	STREETS	General	\$ 300,000
Computers (3) & Server Replacement	CLERK/TREASURER	General	\$ 15,000
Computers (3) & Weapons (7)	POLICE	General	\$ 11,500
Radio Replacement (5)	FIRE	General	\$ 17,500
Bunker Gear (3)	FIRE	General	\$ 7,500
Guest Chairs & Book Cart/Truck	LIBRARY	General	\$ 2,500
Building Improvements	COMMUNITY CENTER	General	\$ 5,000
Building Equipment	COMMUNITY CENTER	General	\$ 10,500
Center Circuit Replacement	ELECTRICAL	Electrical	\$ 100,000
Backhoe Replacement	WATER	Water	\$ 120,000
Radios for Meters	WATER	Water	\$ 55,000
Master Plan Project	WASTEWATER	Wastewater	\$ 175,000
Tahoe Replacement	AMBULANCE	Ambulance	\$ 30,000
TOTAL EXPENDITURES			\$ 849,500

CITY OF YUMA

2016 BUDGET

CAPITAL OUTLAY OVERVIEW

2018 ESTIMATED

DESCRIPTION	DEPARTMENT	FUNDING SOURCE	2018 ESTIMATED
Dump Truck w/ Blade	STREETS	General	\$ 175,000
Vehicle Replacement	SHOP	General	\$ 40,000
Copier (Color)	CLERK/TREASURER	General	\$ 7,500
Vehicle Replacement	POLICE	General	\$ 45,000
Radio Replacement (5)	FIRE	General	\$ 17,500
Bunker Gear (3)	FIRE	General	\$ 7,500
Copier (B&W)	LIBRARY	General	\$ 6,000
Master Plan Project	ELECTRICAL	Electrical	\$ 150,000
Update 1½" & 2" Meters	WATER	Water	\$ 150,000
Service Truck w/ Crane	WATER	Water	\$ 70,000
Radios for Meters	WATER	Water	\$ 55,000
Master Plan Project	WASTEWATER	Wastewater	\$ 175,000
Cardiac Monitors	AMBULANCE	Ambulance	\$ 110,000
TOTAL EXPENDITURES			\$ 1,008,500

SECTION 1

GENERAL FUND

The General Fund activities provide public safety services such as law enforcement and fire protection; local public streets, airport, and general municipal administration; and leisure activities such as parks, library, swimming pool, recreation programs and the community center.

The General Fund budget shows a deficit for the year 2016, with the difference (\$619,184) being drawn from existing General Fund reserves. During the year, the City expects to spend up to \$477,000 towards Capital Outlay items, which include a new Police vehicle (\$45,000), a new skid steer for the Shop (\$40,000), and a new loader (\$200,000) for Streets. Cash transfers to the General Fund total \$500,000 from the Electric Utility Fund. General Fund reserves are estimated to begin the year with a balance of \$1,581,713, and end the year with a balance of \$962,529. In 2016, City Sales and Use Taxes are projected to generate \$1,485,000 in total annual revenue. Of this total, \$1,000,000 is shown as General Fund revenue on page 6 of this budget, while \$190,000 is shown in the Pledged Revenue Fund (page 54). The balance, \$295,000, is shown as revenue in the Capital Projects Fund (page 52). General Fund operations are developed again this year with the intent of maintaining Fund reserves above the long-term target level of \$600,000.

General Fund Summary	
Projected Beginning Reserve	\$ 1,581,713
Anticipated Revenue	\$ 2,553,950
Total Available Resources	\$ 4,135,663
Proposed Expenditures (minus)	\$ 3,173,134
Estimate Ending Reserves	\$ 962,529

CITY OF YUMA

2016 BUDGET

GENERAL FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY RESERVE	-	186,282	619,184	538,624	481,524
100-31-310	SALES TAX REV/BOND REDEMPTION	936,466	925,000	1,000,000	1,000,000	1,000,000
100-31-311	CURRENT PROPERTY TAX	576,929	572,000	570,000	570,000	570,000
100-31-312	SPECIFIC OWNERSHIP AUTO B	54,363	52,000	50,000	50,000	50,000
100-31-313	SPECIFIC OWNERSHIP AUTO A	17,424	15,000	15,000	15,000	15,000
100-31-315	CIGARETTE TAX	6,721	8,000	8,000	8,000	8,000
100-31-316	FRANCHISE TAX	45,780	46,000	45,000	45,000	45,000
100-31-317	OCCUPATION TAX	3,828	4,000	4,000	4,000	4,000
100-31-318	AIRPORT FUEL TAX	1,445	1,000	1,000	1,000	1,000
100-31-319	INTEREST DELINQUENT TAX	2,323	3,000	2,500	3,000	3,000
100-32-321	LICENSES	973	1,000	1,000	1,000	1,000
100-32-322	BUILDING PERMITS	5,031	4,500	4,500	4,500	4,500
100-32-323	MOTOR VEHICLE REGISTRATION FEE	15,262	14,000	14,000	14,000	14,000
100-32-324	HOME OCCUPATION PERMITS	70	50	50	50	50
100-32-325	BUSINESS LICENSES	380	300	300	300	300
100-33-335	HIGHWAY USERS TAX	126,341	121,000	121,000	121,000	121,000
100-33-336	SEVERENCE TAX	56,022	30,000	30,000	25,000	25,000
100-33-337	ROAD AND BRIDGE	24,035	25,000	25,000	25,000	25,000
100-34-129	RV PARK RECEIPTS	11,840	4,500	-	-	-
100-34-341	ZONING & SUBDIVISION FEES	405	100	100	100	100
100-34-345	GRAIN AND FEED	27,105	27,000	27,000	27,000	27,000
100-34-346	POOL CONCESSIONS TAXES	-	-	-	-	-
100-34-347	POOL RECEIPTS	10,109	10,000	10,000	10,000	10,000
100-34-348	POOL CONCESSIONS	4,012	4,000	4,000	4,000	4,000
100-34-349	AIRPORT LEASE AND RENT	14,022	12,000	12,000	12,000	12,000
100-34-350	MUNICIPAL BUILDING LEASE/RENT	14,913	10,500	10,500	10,500	10,500
100-34-353	GRAVEL SALES	-	-	-	-	-
100-34-354	GAS SALES	3,443	2,250	2,250	2,250	2,250
	SUBTOTAL	1,959,238	2,078,482	2,576,384	2,491,324	2,434,224

CITY OF YUMA

2016 BUDGET

GENERAL FUND REVENUES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-35-350	ANIMAL IMPOUND FEES	290	750	750	750	750
100-35-351	POLICE FINES	31,619	35,500	35,500	35,500	35,500
100-35-352	ANIMAL/CODE FINES	1,925	3,000	3,000	3,000	3,000
100-35-353	K-9 PROGRAM FUND	2,940	3,500	3,500	3,500	3,500
100-36-355	UTILITIES - CELL PHONES	-	-	-	-	-
100-36-361	INTEREST INCOME	1,079	1,000	1,000	1,000	1,000
100-36-366	COMMUNITY CENTER	10,318	12,500	12,500	12,500	12,500
100-36-367	RECREATION USER FEES	21,899	17,000	17,000	17,000	17,000
100-36-368	MISCELLANEOUS	29,899	8,000	8,000	8,000	8,000
100-36-388	FEDERAL AVIATION ALLOCATION	197,364	-	-	-	-
100-36-391	SALE OF ASSETS	-	-	-	-	-
100-36-392	CASH OVER/SHORT	52	-	-	-	-
100-36-393	LIBRARY REVENUE	3,613	3,500	3,500	3,500	3,500
100-36-396	POLICE REVENUE	3,152	5,000	5,000	5,000	5,000
100-36-397	DONATIONS-LIBRARY	2,557	-	-	-	-
100-36-398	DONATIONS - COMMUNITY CENTER	-	-	-	-	-
100-36-399	DONATIONS	3,519	4,000	4,000	4,000	4,000
100-37-371	TRANSFER FROM ELECTRIC FUND	400,000	500,000	500,000	500,000	500,000
100-37-372	TRANSFER FROM CAPITAL RESERVES	-	-	-	-	-
100-37-381	POLICE - CDOT GRANT	-	-	-	-	-
100-37-382	POLICE - LED GRANTS	-	-	-	-	-
100-37-383	LAW ENFORCEMENT BLOCK GRANT	-	7,500	-	-	-
100-37-384	STATE AERONAUTICS GRANT	204,879	-	-	-	-
100-37-385	GOCO GRANT	-	-	-	-	-
100-39-367	LIBRARY GRANT REVENUES	3,250	3,000	3,000	3,000	3,000
	SUBTOTAL	918,355	604,250	596,750	596,750	596,750
	GENERAL FUND - TOTAL REVENUE	2,877,594	2,682,732	3,173,134	3,088,074	3,030,974

CITY OF YUMA

2016 BUDGET

OVERVIEW - GENERAL FUND EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-41	COUNCIL	40,416	47,475	59,525	62,025	62,025
100-42	JUDICIAL	14,025	15,520	15,520	15,520	15,520
100-43	ELECTION	342	3,500	3,500	3,500	3,500
100-45	AIRPORT	500,888	24,367	29,342	29,342	29,342
100-46	STREET DEPARTMENT	401,226	510,168	779,690	868,840	748,840
100-47	SHOP	83,765	94,418	98,519	58,519	98,519
100-49	CITY MANAGER	118,531	121,536	152,605	133,410	133,710
100-50	PUBLIC WORKS DIRECTOR	12,823	52,939	85,410	85,410	85,410
100-51	CITY CLERK/TREASURER	197,224	234,877	242,440	250,190	246,340
100-54	POLICE	608,349	735,500	738,200	702,650	736,850
100-55	FIRE DEPARTMENT	41,190	66,350	84,510	84,510	84,510
100-57	CITY ATTORNEY	69,642	75,730	77,230	75,730	78,180
100-58	JANITORIAL/MUNICIPAL BUILDING	78,111	92,000	92,000	92,000	92,000
100-63	POOL	76,457	108,754	118,440	113,500	113,500
100-64	PARKS	88,689	103,122	180,250	131,250	131,250
100-65	RECREATION	134,703	131,123	153,788	123,588	124,388
100-66	LIBRARY	130,395	147,940	170,360	169,960	174,460
100-68	COMMUNITY CENTER	91,546	117,413	91,805	88,130	72,630
TOTAL EXPENDITURES		2,688,322	2,682,732	3,173,134	3,088,074	3,030,974

CITY OF YUMA

2016 BUDGET

GENERAL FUND - BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	FUND BALANCE - BEGINNING	1,541,341	1,767,995	1,581,713	962,529	423,905
	REVENUE - EXPENDITURES	189,272	-	-	-	-
	RESERVE SPENDING	-	(186,282)	(619,184)	(538,624)	(481,524)
	MINIMUM RESERVE	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
	FUND BALANCE - ENDING	1,130,612	981,713	362,529	(176,095)	(657,619)

CITY OF YUMA

2016 BUDGET

COUNCIL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-41-110	SALARIES	1,920	1,920	1,920	1,920	1,920
100-41-130	TRAINING	430	500	500	500	500
100-41-131	MEALS & LODGING	4,730	2,000	2,500	2,500	2,500
100-41-185	ADVERTISING	68	350	350	350	350
100-41-340	COUNCIL SUPPLIES	338	600	600	600	600
100-41-351	CHRISTMAS DECORATIONS	5,868	2,500	7,500	10,000	10,000
100-41-352	COUNCIL TRAVEL	69	750	750	750	750
100-41-441	DUES/MEMBERSHIPS	2,314	3,000	3,000	3,000	3,000
100-41-515	POSTAGE	354	400	400	400	400
100-41-540	UNEMPLOYMENT INSURANCE	6	15	15	15	15
100-41-541	WORKERS' COMPENSATION	82	200	200	200	200
100-41-542	PAYROLL EXPENSE-PERA	95	200	200	200	200
100-41-543	FICA CITY	147	400	400	400	400
100-41-547	COUNCIL CONTINGENCY	21,717	24,640	28,190	28,190	28,190
100-41-550	REPAIRS AND MAINTENANCE	167	-	-	-	-
100-41-960	INSURANCE	2,111	10,000	13,000	13,000	13,000
	TOTAL	40,416	47,475	59,525	62,025	62,025

CITY OF YUMA

2016 BUDGET

JUDICIAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATE
100-42-115	SALARIES	14,000	14,000	14,000	14,000	14,000
100-42-120	INTERPRETING	-	1,480	1,480	1,480	1,480
100-42-541	STATE COMP & INSURANCE	25	40	40	40	40
TOTAL		14,025	15,520	15,520	15,520	15,520

CITY OF YUMA

2016 BUDGET

ELECTION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-43-400	ELECTION EXPENSE	342	3,500	3,500	3,500	3,500
	TOTAL	342	3,500	3,500	3,500	3,500

CITY OF YUMA

2016 BUDGET

AIRPORT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-45-112	PART TIME SALARIES	2,715	3,300	6,000	6,000	6,000
100-45-185	ADVERTISING	190	250	250	250	250
100-45-210	PERMIT FEES	185	550	550	550	550
100-45-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	-	150	150	150	150
100-45-515	POSTAGE	3	200	200	200	200
100-45-517	SUPPLIES	-	1,000	1,000	1,000	1,000
100-45-520	TRAVEL (GAS & OIL)	636	1,800	2,500	2,500	2,500
100-45-540	UNEMPLOYMENT INSURANCE	8	24	24	24	24
100-45-541	STATE COMP & INSURANCE	197	300	375	375	375
100-45-542	PAYROLL EXPENSE - PERA	372	834	834	834	834
100-45-543	FICA CITY	208	459	459	459	459
100-45-550	REPAIRS AND MAINTENANCE	4,275	9,500	9,500	9,500	9,500
100-45-551	SPRAYING	-	-	-	-	-
100-45-570	UTILITIES	2,472	2,500	4,000	4,000	4,000
100-45-590	CAPITAL OUTLAY	486,972	-	-	-	-
100-45-960	INSURANCE	2,656	3,500	3,500	3,500	3,500
	TOTAL	500,888	24,367	29,342	29,342	29,342

CITY OF YUMA

2016 BUDGET

STREET DEPARTMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-46-110	SALARIES	95,024	115,000	113,200	113,200	113,200
100-46-112	PART TIME SALARIES	-	-	8,640	8,640	8,640
100-46-115	OVERTIME	6,641	8,500	8,500	8,500	8,500
100-46-130	TRAINING	120	750	750	750	750
100-46-131	MEALS & LODGING	20	100	100	100	100
100-46-185	ADVERTISING	248	500	500	500	500
100-46-240	CURB AND GUTTER	-	5,000	7,500	10,000	10,000
100-46-250	SNOW AND ICE	6,104	15,000	15,000	15,000	15,000
100-46-310	NEW CONSTRUCTION SURFACE	-	3,000	4,000	4,000	4,000
100-46-410	STREET PATCHING	9,974	12,150	13,000	13,150	13,150
100-46-430	JOINT CRACKFILLING	11,453	12,000	12,500	14,000	14,000
100-46-431	STREET CONCRETE REPAIR	8,603	7,000	7,000	7,000	7,000
100-46-440	GRAVEL	-	8,000	8,000	8,000	8,000
100-46-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	-	100	100	100	100
100-46-442	GOEGLEIN PIT EXPENSES	-	-	-	-	-
100-46-470	SLURRY SEAL STREETS	156,764	160,000	175,000	185,000	190,000
100-46-480	STORM DRAIN MAINT/REPLACEMENT	-	1,500	1,500	1,500	1,500
100-46-481	STORM FLOODING	-	-	-	-	-
100-46-515	POSTAGE	4	100	100	100	100
100-46-517	SUPPLIES	8,917	14,000	14,000	14,000	14,000
100-46-520	GAS AND OIL	19,541	25,500	26,500	26,500	26,500
100-46-530	SANDING STREETS	536	2,000	2,000	2,000	2,000
100-46-540	UMEMPLOYMENT INSURANCE	306	494	400	400	400
100-46-541	WORKERS' COMPENSATION	5,798	13,981	17,500	17,500	17,500
100-46-542	PAYROLL EXPENSE - PERA, CEBT	45,075	61,652	70,000	70,000	70,000
100-46-543	FICA CITY	7,502	9,441	10,000	10,000	10,000
100-46-550	REPAIRS AND MAINTENANCE	5,846	15,000	20,000	20,000	20,000
100-46-555	UNIFORMS	1,709	2,400	2,400	2,400	2,400
100-46-570	UTILITIES	1,888	3,500	3,500	3,500	3,500
100-46-590	CAPITAL OUTLAY	1,133	-	225,000	300,000	175,000
100-46-960	INSURANCE	8,022	13,500	13,000	13,000	13,000
TOTAL		401,226	510,168	779,690	868,840	748,840

CITY OF YUMA

2016 BUDGET

SHOP EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-47-110	SALARIES	35,980	36,721	15,500	15,500	15,500
100-47-115	OVERTIME	901	3,000	3,000	3,000	3,000
100-47-130	TRAINING	120	250	250	250	250
100-47-131	MEALS & LODGING	5	100	100	100	100
100-47-185	ADVERTISING	-	150	150	150	150
100-47-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	-	100	100	100	100
100-47-515	POSTAGE	-	100	100	100	100
100-47-517	SUPPLIES	5,549	6,500	6,500	6,500	6,500
100-47-520	TRAVEL (GAS AND OIL)	6,099	8,000	8,000	8,000	8,000
100-47-540	UNEMPLOYMENT INSURANCE	112	159	60	60	60
100-47-541	WORKERS' COMPENSATION	1,232	2,447	3,059	3,059	3,059
100-47-542	PAYROLL EXPENSE - PERA, CEPT	19,282	20,352	6,700	6,700	6,700
100-47-543	FICA CITY	2,660	3,039	1,500	1,500	1,500
100-47-550	REPAIRS AND MAINTENANCE	2,993	4,000	4,000	4,000	4,000
100-47-555	UNIFORMS, TOWELS, AND RAGS	1,163	1,500	1,500	1,500	1,500
100-47-570	UTILITIES	4,472	3,750	3,750	3,750	3,750
100-47-590	CAPITAL OUTLAY	-	-	40,000	-	40,000
100-47-960	INSURANCE	3,197	4,250	4,250	4,250	4,250
	TOTAL	83,765	94,418	98,519	58,519	98,519

CITY OF YUMA

2016 BUDGET

CITY MANAGER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-49-110	SALARIES	75,017	75,000	78,795	78,100	78,100
100-49-130	TRAINING	541	3,500	2,500	2,500	2,500
100-49-131	MEALS & LODGING	559	1,000	3,500	3,500	3,500
100-49-185	ADVERTISING	1,391	100	100	100	100
100-49-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	903	750	1,350	1,350	1,350
100-49-515	POSTAGE	60	250	250	250	250
100-49-517	SUPPLIES	1,902	1,500	1,500	1,500	1,500
100-49-520	GAS AND TRAVEL	717	1,000	1,250	1,250	1,250
100-49-540	UNEMPLOYMENT INSURANCE	226	350	240	240	240
100-49-541	WORKERS' COMPENSATION	230	575	720	720	720
100-49-542	PAYROLL EXPENSE - ICMA, CEPT	22,256	23,961	25,150	25,150	25,150
100-49-543	FICA CITY	5,458	7,000	6,050	6,050	6,050
100-49-550	REPAIRS AND MAINTENANCE	2,198	1,500	10,000	10,000	10,000
100-49-570	UTILITIES	1,315	1,200	1,200	1,200	1,500
100-49-590	CAPITAL OUTLAY	5,290	2,100	18,500	-	-
100-49-960	INSURANCE	470	1,750	1,500	1,500	1,500
	TOTAL	118,531	121,536	152,605	133,410	133,710

CITY OF YUMA

2016 BUDGET

PUBLIC WORKS DIRECTOR EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-50-110	SALARIES	-	-	-	-	-
100-50-115	BUILDING INSPECTOR	3,647	35,845	39,500	39,500	39,500
100-50-120	INSPECTOR EXPENSES	82	2,000	2,000	2,000	2,000
100-50-130	TRAINING	-	600	1,200	1,200	1,200
100-50-131	MEALS & LODGING	-	-	2,700	2,700	2,700
100-50-185	ADVERTISING	-	500	500	500	500
100-50-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	125	500	500	500	500
100-50-442	DRUG TESTING FEES	1,851	2,500	2,500	2,500	2,500
100-50-515	POSTAGE	1	200	200	200	200
100-50-517	SUPPLIES	400	1,600	1,600	1,600	1,600
100-50-520	TRAVEL (GAS AND OIL)	-	500	1,650	1,650	1,650
100-50-540	UNEMPLOYMENT INSURANCE	11	71	120	120	120
100-50-541	WORKERS' COMPENSATION	238	428	540	540	540
100-50-542	PAYROLL EXPENSE - PERA, ICMA, CEBT	500	2,124	24,100	24,100	24,100
100-50-543	FICA CITY	279	1,365	3,100	3,100	3,100
100-50-550	REPAIRS AND MAINTENANCE	241	2,000	2,000	2,000	2,000
100-50-570	UTILITIES	35	1,000	1,000	1,000	1,000
100-50-590	CAPITAL OUTLAY	5,060	-	-	-	-
100-50-960	INSURANCE	353	1,706	2,200	2,200	2,200
TOTAL		12,823	52,939	85,410	85,410	85,410

CITY OF YUMA

2016 BUDGET

CITY CLERK/TREASURER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-51-110	SALARIES	84,647	93,338	96,500	96,500	96,500
100-51-112	PART TIME SALARIES	13,911	15,000	15,250	15,250	15,250
100-51-115	OVERTIME	11	-	-	-	-
100-51-130	TRAINING	199	1,500	1,500	1,750	2,000
100-51-131	MEALS & LODGING	122	200	200	300	300
100-51-185	ADVERTISING	4,260	4,500	4,750	4,750	5,000
100-51-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	838	900	1,200	1,200	1,200
100-51-510	PLANNING & ZONING	-	-	-	-	-
100-51-512	AUDIT EXPENSE	17,400	20,000	18,500	19,000	20,000
100-51-514	CASELLE SUPPORT	5,712	6,800	14,500	14,500	15,500
100-51-515	POSTAGE	143	250	250	250	300
100-51-517	SUPPLIES	4,443	5,000	5,000	5,250	5,250
100-51-520	GAS & TRAVEL	302	1,000	1,000	1,000	1,250
100-51-540	UNEMPLOYMENT INSURANCE	297	415	340	340	340
100-51-541	WORKERS' COMPENSATION	175	435	550	550	550
100-51-542	PAYROLL EXPENSE - PERA, CEBT	34,251	38,811	40,250	40,250	40,250
100-51-543	FICA CITY	7,377	7,928	8,650	8,650	8,650
100-51-546	COUNTY TREASURER'S EXPENSE	11,703	15,000	15,000	15,500	15,500
100-51-550	REPAIRS AND MAINTENANCE	5,805	6,100	7,500	7,650	8,000
100-51-552	REPORTING/RECORDING	500	2,500	2,500	2,500	3,000
100-51-570	UTILITIES	106	-	-	-	-
100-51-590	CAPITAL OUTLAY	5,023	15,200	9,000	15,000	7,500
	TOTAL	197,224	234,877	242,440	250,190	246,340

CITY OF YUMA

2016 BUDGET

POLICE EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-54-110	SALARIES	329,383	373,934	369,000	369,000	369,000
100-54-115	OVERTIME/PART TIME	23,423	26,500	26,500	26,500	26,500
100-54-120	INTERPRETING	255	250	750	750	750
100-54-124	RECORDS AND INDENTIFICATION	6,383	10,250	10,250	10,250	10,250
100-54-125	JUVENILE DIVERSION PROGRAM	4,802	2,000	2,000	2,000	2,000
100-54-128	CRIME LAB	2,348	3,300	3,300	3,300	3,500
100-54-130	TRAINING	2,985	7,000	7,000	7,500	7,500
100-54-131	TRAVEL, MEALS AND LODGING	1,285	1,750	2,000	2,000	2,500
100-54-140	K-9 FUND: K-9 PURCHASE AND TRNG	5,025	-	-	-	-
100-54-141	K-9 FUND: DOG CARE/FOOD	108	4,500	4,500	4,500	4,500
100-54-142	DOG CARE/FOOD: ANIMAL CONTROL	1,009	1,000	1,000	1,000	1,000
100-54-143	VET EXPENSE	-	500	500	500	500
100-54-185	ADVERTISING	839	1,000	1,000	1,000	1,000
100-54-421	OJW RELEASE EXPENSE	270	300	300	300	300
100-54-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	3,480	13,000	13,750	14,500	14,500
100-54-513	REIMBURSEABLE COURT ORDERS	-	-	-	-	-
100-54-514	REIMBURSABLE CODE EXPENSES	-	-	-	-	-
100-54-515	POSTAGE	248	750	750	750	750
100-54-517	SUPPLIES	4,579	8,000	8,000	8,000	8,000
100-54-520	GAS AND OIL	12,898	16,800	16,800	17,000	17,000
100-54-540	UNEMPLOYMENT INSURANCE	1,084	1,556	1,200	1,200	1,200
100-54-541	WORKERS' COMPENSATION	11,085	15,557	20,000	20,000	20,000
100-54-542	PAYROLL EXPENSE - FPPA, ICMA, CEPT	113,056	133,337	142,000	142,000	142,000
100-54-543	FICA CITY	6,984	7,916	8,000	8,000	8,000
100-54-550	BUILDING/EQUIP REPAIRS AND MAIN'	8,731	6,500	10,000	10,000	10,000
100-54-551	VEHICLE MAINTENANCE	2,934	7,500	7,500	7,500	7,500
100-54-555	UNIFORMS AND CLEANING	3,684	5,000	5,000	5,000	5,000
100-54-570	UTILITIES	8,351	7,000	7,000	7,000	7,000
100-54-590	CAPITAL OUTLAY	36,391	63,500	48,500	11,500	45,000
100-54-591	GRANT EXPENDITURES: LED	-	-	-	-	-
100-54-592	CAPITAL OUTLAY - BLOCK GRANT	-	-	-	-	-
100-54-593	CAPITAL OUTLAY - LEAF GRANT	-	-	-	-	-
100-54-960	INSURANCE	16,728	16,800	21,600	21,600	21,600
TOTAL		608,349	735,500	738,200	702,650	736,850

CITY OF YUMA

2016 BUDGET

FIRE DEPARTMENT EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-55-110	SALARIES	950	950	950	950	950
100-55-130	TRAINING	960	11,500	7,500	7,500	7,500
100-55-131	TRAVEL	1,232	1,250	1,250	1,250	1,250
100-55-185	ADVERTISING	23	150	150	150	150
100-55-351	FIREWORKS	4,500	6,500	9,500	9,500	9,500
100-55-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	432	800	800	800	800
100-55-515	POSTAGE	-	50	60	60	60
100-55-517	SUPPLIES	649	1,000	1,000	1,000	1,000
100-55-520	GAS AND OIL	3,997	4,000	4,000	4,000	4,000
100-55-541	WORKERS COMPENSATION	2,152	2,000	2,500	2,500	2,500
100-55-544	FIRE DEPARTMENT PENSION (CITY)	10,000	10,000	10,000	10,000	10,000
100-55-550	REPAIRS AND MAINTENANCE	5,038	8,150	8,300	8,300	8,300
100-55-555	UNIFORMS	136	500	500	500	500
100-55-570	UTILITIES	1,509	2,500	2,500	2,500	2,500
100-55-590	CAPITAL OUTLAY	2,953	6,500	25,000	25,000	25,000
100-55-960	INSURANCE	6,659	10,500	10,500	10,500	10,500
	TOTAL	41,190	66,350	84,510	84,510	84,510

CITY OF YUMA

2016 BUDGET

CITY ATTORNEY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-57-115	CONTRACT LABOR	60,000	60,000	60,000	60,000	60,000
100-57-130	EDUCATIONAL TRAINING	374	2,000	2,000	2,000	2,000
100-57-517	SUPPLIES	254	1,000	1,000	1,000	2,500
100-57-520	TRAVEL, MEALS, LODGING	665	2,400	2,400	2,400	3,000
100-57-541	WORKERS COMPENSATION	107	150	150	150	500
100-57-550	REPAIRS & MAINTENANCE	876	180	180	180	180
100-57-570	UTILITIES	35	-	-	-	-
100-57-580	LEGAL SERVICES	3,624	10,000	10,000	10,000	10,000
100-57-590	CAPITAL OUTLAY	3,706	-	1,500	-	-
	TOTAL	69,642	75,730	77,230	75,730	78,180

CITY OF YUMA

2016 BUDGET

JANITORIAL/MUNICIPAL BUILDING EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-58-115	CONTRACT SERVICES	34,790	39,000	39,000	39,000	39,000
100-58-517	SUPPLIES	4,875	5,000	5,000	5,000	5,000
100-58-550	REPAIRS AND MAINTENANCE	14,965	20,000	20,000	20,000	20,000
100-58-570	UTILITIES	16,277	18,000	18,000	18,000	18,000
100-58-960	INSURANCE	7,204	10,000	10,000	10,000	10,000
	TOTAL	78,111	92,000	92,000	92,000	92,000

CITY OF YUMA

2016 BUDGET

POOL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-63-110	SALARIES	31,434	34,000	45,350	45,350	45,350
100-63-117	CLASS INSTRUCTORS	758	2,000	2,500	2,500	2,500
100-63-130	TRAINING	928	3,000	3,000	3,000	3,000
100-63-131	MEALS & LODGING	10	1,000	1,000	1,000	1,000
100-63-185	ADVERTISING	103	400	450	450	450
100-63-515	POSTAGE	-	50	50	60	60
100-63-516	CONCESSIONS	2,723	4,500	5,000	5,500	5,500
100-63-517	SUPPLIES	12,259	17,100	15,000	15,000	15,000
100-63-520	TRAVEL (GAS AND OIL)	741	650	700	750	750
100-63-540	UNEMPLOYMENT INSURANCE	94	124	140	140	140
100-63-541	WORKERS' COMPENSATION	1,174	1,771	2,225	2,225	2,225
100-63-542	PAYROLL EXPENSE - PERA	4,307	4,295	9,700	9,700	9,700
100-63-543	FICA CITY	2,405	2,364	3,500	3,500	3,500
100-63-550	REPAIRS AND MAINTENANCE	8,857	7,500	8,000	9,000	9,000
100-63-570	UTILITIES	5,280	11,500	12,000	12,500	12,500
100-63-590	CAPITAL OUTLAY	3,203	16,500	7,000	-	-
100-63-960	INSURANCE	2,180	2,000	2,825	2,825	2,825
	TOTAL	76,457	108,754	118,440	113,500	113,500

CITY OF YUMA

2016 BUDGET

PARKS EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-64-110	SALARIES	32,735	33,465	44,700	44,700	44,700
100-64-112	PART TIME SALARIES	6,638	7,621	8,640	8,640	8,640
100-64-115	OVERTIME	1,168	3,000	3,000	3,000	3,000
100-64-130	TRAINING	390	250	250	250	250
100-64-131	MEALS & LODGING	161	-	-	-	-
100-64-185	ADVERTISING	127	300	300	300	300
100-64-251	TREE TRIM, SPRAY, REPLACE TREES	-	-	5,000	5,000	5,000
100-64-252	CHEMICALS	1,111	2,000	2,000	2,000	2,000
100-64-253	FERTILIZER	2,552	3,500	3,500	3,500	3,500
100-64-254	MOSQUITO SPRAY	554	4,000	4,000	4,000	4,000
100-64-351	LANDSCAPING	1,758	2,500	2,500	2,500	2,500
100-64-515	POSTAGE	7	50	50	50	50
100-64-517	SUPPLIES	2,517	3,250	3,500	3,750	3,750
100-64-520	TRAVEL (GAS AND OIL)	3,208	3,500	3,750	4,000	4,000
100-64-540	UNEMPLOYMENT INSURANCE	122	186	170	170	170
100-64-541	WORKERS' COMPENSATION	1,437	2,662	3,330	3,330	3,330
100-64-542	PAYROLL EXPENSE - PERA, CEPT	20,053	21,233	28,400	28,400	28,400
100-64-543	FICA CITY (7.65%)	3,025	3,555	4,310	4,310	4,310
100-64-550	REPAIRS AND MAINTENANCE	4,405	5,250	5,500	5,750	5,750
100-64-555	UNIFORMS	243	600	600	600	600
100-64-570	UTILITIES	1,874	2,000	2,250	2,500	2,500
100-64-590	CAPITAL OUTLAY	1,133	-	50,000	-	-
100-64-960	INSURANCE	3,473	4,200	4,500	4,500	4,500
	TOTAL	88,689	103,122	180,250	131,250	131,250

CITY OF YUMA

2016 BUDGET

RECREATION EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-65-110	SALARIES	58,317	59,408	47,550	47,550	47,550
100-65-112	PART TIME SALARIES	2,972	5,000	4,320	4,320	4,320
100-65-115	OVERTIME SALARIES	5,238	5,250	5,250	5,250	5,250
100-65-120	UMPIRES/SCORE KEEPERS	2,750	3,500	3,500	3,500	3,500
100-65-130	TRAINING	60	250	1,000	250	250
100-65-131	MEALS & LODGING	-	-	-	-	-
100-65-185	ADVERTISING	967	500	500	500	500
100-65-422	PROGRAM SERVICES	11,129	9,500	9,750	9,750	9,750
100-65-441	DUES, MEMBERSHIPS, TOURNAMENT:	300	500	500	500	500
100-65-515	POSTAGE	24	50	50	50	50
100-65-517	SUPPLIES	1,314	3,500	3,750	3,750	4,000
100-65-520	TRAVEL (GAS AND OIL)	2,220	1,750	1,750	1,800	1,850
100-65-540	UNEMPLOYMENT INSURANCE	201	270	170	170	170
100-65-541	WORKERS' COMPENSATION	2,275	3,862	4,828	4,828	4,828
100-65-542	PAYROLL EXPENSE - PERA, CEPT	16,993	24,776	24,700	24,700	24,700
100-65-543	FICA CITY	3,076	5,157	4,370	4,370	4,370
100-65-550	R & M - FIELDS, TRUCK, TRACTOR	5,981	4,250	5,500	6,000	6,500
100-65-551	FACILITY CHARGES: SCHOOL	-	-	-	-	-
100-65-570	UTILITIES - PHONE	237	1,000	1,000	1,000	1,000
100-65-590	CAPITAL OUTLAY	17,073	-	30,000	-	-
100-65-960	INSURANCE	3,578	2,600	5,300	5,300	5,300
TOTAL		134,703	131,123	153,788	123,588	124,388

CITY OF YUMA

2016 BUDGET

LIBRARY EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-66-110	SALARIES	43,551	44,284	77,900	77,900	77,900
100-66-112	PART TIME SALARIES	26,927	33,169	13,750	13,750	13,750
100-66-185	ADVERTISING	71	150	150	150	150
100-66-131	MEALS & LODGING	-	-	500	500	500
100-66-343	BOOKS	9,989	9,700	9,700	9,800	10,000
100-66-344	PERIODICALS	1,497	1,500	1,500	1,500	1,500
100-66-366	LIBRI FOUNDATION GRANT EXPENSE	-	500	-	-	-
100-66-380	CHILDREN'S PROGRAM	1,901	1,500	1,700	1,700	2,000
100-66-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	4,166	5,500	5,500	5,500	5,500
100-66-515	POSTAGE	447	600	600	600	700
100-66-517	SUPPLIES	1,980	2,700	2,800	2,800	3,000
100-66-520	TRAVEL AND TRAINING	172	750	1,000	1,000	1,000
100-66-540	UNEMPLOYMENT INSURANCE	213	310	275	275	275
100-66-541	WORKERS' COMPENSATION	131	325	410	410	410
100-66-542	PAYROLL EXPENSE - PERA, CEPT	24,110	25,627	33,250	33,250	33,250
100-66-543	FICA CITY	5,263	5,925	7,000	7,000	7,000
100-66-550	REPAIRS AND MAINTENANCE	993	1,500	1,500	1,500	1,700
100-66-551	DONATION EXPENSES	2,470	1,000	1,000	1,000	1,000
100-66-552	LIBRARY GRANT EXPENSES	1,176	5,500	3,500	3,500	3,500
100-66-570	UTILITIES	2,267	2,200	2,600	2,600	2,600
100-66-590	CAPITAL OUTLAY	975	2,200	3,000	2,500	6,000
100-66-960	INSURANCE	2,094	3,000	2,725	2,725	2,725
	TOTAL	130,395	147,940	170,360	169,960	174,460

CITY OF YUMA

2016 BUDGET

COMMUNITY CENTER EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
100-68-110	SALARIES	22,857	23,223	10,300	10,300	10,300
100-68-112	PART TIME SALARIES	16,669	20,135	20,750	20,750	20,750
100-68-115	OVERTIME/COMP	2,126	3,000	3,000	3,000	3,000
100-68-117	CLASS INSTRUCTORS	-	-	-	-	-
100-68-130	TRAINING	40	300	350	350	350
100-68-131	MEALS & LODGING	-	-	-	-	-
100-68-185	ADVERTISING	250	400	425	450	450
100-68-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	-	350	350	350	350
100-68-515	POSTAGE	32	125	150	150	150
100-68-517	SUPPLIES	2,172	3,000	3,200	3,500	3,500
100-68-540	UNEMPLOYMENT INSURANCE	126	185	105	105	105
100-68-541	WORKERS' COMPENSATION	1,741	2,699	3,375	3,375	3,375
100-68-542	PAYROLL EXPENSE - PERA, CEBT	23,374	20,700	8,150	8,150	8,150
100-68-543	FICA CITY	4,748	3,546	2,600	2,600	2,600
100-68-550	REPAIRS AND MAINTENANCE	5,541	4,500	4,500	4,500	4,500
100-68-551	DONATION EXPENDITURES	-	500	500	500	500
100-68-552	REIMBURSEABLE PARTY EXPENSES	-	-	-	-	-
100-68-553	DEPOSIT REFUNDS	530	3,000	3,000	3,000	3,000
100-68-570	UTILITIES	4,758	6,500	6,500	6,500	6,500
100-68-590	CAPITAL OUTLAY	2,709	21,250	19,500	15,500	-
100-68-960	INSURANCE	3,874	4,000	5,050	5,050	5,050
	TOTAL	91,546	117,413	91,805	88,130	72,630

SECTION 2

ENTERPRISE FUNDS

The City of Yuma's Enterprise Funds include Sanitation, Electric Utility, Water Utility, Sewer Utility, and Ambulance Services. These funds operate in a manner similar to private business enterprises – where the intent of the City Council is to provide continuing services to the general public that are financed primarily through direct user charges. Revenue for each Enterprise Fund is derived from normal operations within each activity for the year 2016.

In 2016, Sanitation has no major expenditures planned and will conduct normal operations. Electrical Utility expenditures include a \$500,000 transfer to support General Fund services. The Electric Utility also plans to complete a substation switch project (\$100,000), which will decrease potential outage times and provide a safer method to conduct circuit switches. The Water Utility will spend \$500,000 towards the construction phase of the Main Street Project. The Water Utility also plans to complete updates to its SCADA system (\$35,000) and add radio-read capabilities for a portion of its water meters (\$55,000). The Wastewater Utility will purchase a new service truck with a crane (\$70,000) and a sewer-line camera (\$30,000). Each utility – Electric, Water, and Wastewater – will also have expenditures for master plan development. The Electric Utility will spend \$60,000 while the Water and Wastewater Utilities will each spend \$50,000. Upon completion, each utility will then have a master plan, which evaluates the existing system and provides a framework for future projects. Ambulance Services will purchase a new ambulance unit (\$255,000).

CITY OF YUMA

2016 BUDGET

SANITATION FUND SUMMARY

<u>Sanitation Fund Summary</u>	
Projected Beginning Reserve	\$ 251,527
Anticipated Revenue	\$ 317,700
Total Available Resources	\$ 569,227
Proposed Expenditures (minus)	\$ 298,105
<i>Estimate Ending Reserves</i>	\$ 271,122

CITY OF YUMA

2016 BUDGET

SANITATION FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY RESERVES	-	198,781	-	-	-
500-30-361	INTEREST INCOME	423	200	200	200	200
500-30-368	MISCELLANEOUS	567	-	-	-	-
500-30-391	SALE OF ASSETS	1,121	-	-	-	-
500-30-410	USER FEES	307,958	300,500	300,500	300,500	300,500
500-30-411	CONTRACT USER FEES	17,735	17,000	17,000	17,000	17,000
	TOTAL	327,805	516,481	317,700	317,700	317,700

CITY OF YUMA

2016 BUDGET

SANITATION FUND

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
500-40-110	SALARIES	64,368	65,837	83,250	83,250	83,250
500-40-115	OVERTIME	1,818	2,000	2,000	2,000	2,000
500-40-130	TRAINING & TRAVEL	189	500	500	500	500
500-40-131	MEALS & LODGING	28	100	100	100	100
500-40-185	ADVERTISING	1,596	1,000	1,000	1,000	1,000
500-40-432	LANDFILL WASTE DISPOSAL CHARGES	65,058	73,800	77,000	80,000	80,250
500-40-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	-	250	250	250	250
500-40-499	BAD DEBT	545	500	500	500	500
500-40-515	POSTAGE	16	50	50	50	50
500-40-516	CONTAINERS	13,588	20,000	20,000	20,000	20,000
500-40-517	SUPPLIES	993	3,000	3,000	3,000	3,000
500-40-518	RECYCLING EXPENSES	13	1,500	1,500	1,500	1,500
500-40-519	UTILITY BILLING	3,556	3,500	3,500	3,500	3,500
500-40-520	TRAVEL (GAS AND OIL)	20,447	22,000	23,000	23,000	23,000
500-40-540	UNEMPLOYMENT INSURANCE	200	271	255	255	255
500-40-541	WORKERS COMPENSATION	3,975	9,328	11,700	11,700	11,700
500-40-542	PAYROLL EXPENSE - PERA, CEPT	26,930	28,105	37,100	37,100	37,100
500-40-543	FICA CITY	4,853	5,190	6,600	6,600	6,600
500-40-550	REPAIRS AND MAINTENANCE	16,855	15,000	15,000	15,000	15,000
500-40-555	UNIFORMS	1,413	1,500	1,500	1,500	1,500
500-40-570	UTILITIES	746	750	800	800	1,000
500-40-590	CAPITAL OUTLAY	-	255,000	-	-	-
500-40-960	INSURANCE	3,912	7,300	9,500	9,500	9,500
TOTAL		231,098	516,481	298,105	301,105	301,555

REVENUE - EXPENDITURES		96,707	-	19,595	16,595	16,145
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CITY OF YUMA

2016 BUDGET

SANITATION FUND

FUND BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	FUND BALANCE - BEGINNING	353,067	450,308	251,527	271,122	287,717
	REVENUE - EXPENDITURES	96,707	-	19,595	16,595	16,145
	RESERVE SPENDING	-	(198,781)	-	-	-
	MINIMUM RESERVE	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
	FUND BALANCE - ENDING	349,774	151,527	171,122	187,717	203,862

CITY OF YUMA

2016 BUDGET

ELECTRIC UTILITY FUND SUMMARY

<u>Electric Utility Fund Summary</u>	
Projected Beginning Reserve	\$ 445,418
Anticipated Revenue	\$ 3,034,375
Total Available Resources	\$ 3,479,793
Proposed Expenditures (minus)	\$ 3,432,550
<i>Estimate Ending Reserves</i>	\$ 47,243

CITY OF YUMA

2016 BUDGET

ELECTRIC UTILITY FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY	-	470,334	398,175	313,560	327,775
600-30-320	PENALTIES	27,203.23	24,000	24,000	24,000	24,000
600-30-330	RESIDENTIAL REVENUE	1,150,763	1,221,000	1,337,000	1,404,000	1,474,200
600-30-331	COMMERCIAL REVENUE	1,429,239	1,485,000	1,626,075	1,707,400	1,792,775
600-30-332	ELECTRIC SURCHARGE	-	-	-	-	-
600-30-355	UTILITIES - CELL PHONES	-	-	-	-	-
600-30-356	MISCELLANEOUS	74,409.90	7,500	7,500	7,500	7,500
600-30-358	Y-W ELECTRIC ASSOCIATION	-	-	-	-	-
600-30-361	INTEREST INCOME	1,044.32	800	800	800	800
600-30-368	MISC - MEAN OF NEBRASKA	-	-	-	-	-
600-30-369	SERVICES PAYMENT - SEWER	15,000.00	15,000	15,000	15,000	15,000
600-30-370	SERVICES PAYMENT - WATER	24,000.00	24,000	24,000	24,000	24,000
600-30-390	USE OF EQUIPMENT	-	-	-	-	-
600-30-391	SALE OF ASSETS	-	-	-	-	-
	TOTAL	2,721,659	3,247,634	3,432,550	3,496,260	3,666,050

CITY OF YUMA

2016 BUDGET

ELECTRIC UTILITY FUND

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
600-40-110	SALARIES	134,913	155,420	176,000	176,000	176,000
600-40-115	OVERTIME/ON CALL TIME	9,291	17,000	21,750	21,750	21,750
600-40-130	TRAINING	1,658	1,000	2,500	2,500	2,500
600-40-131	MEALS & LODGING	1,899	2,000	3,000	3,000	3,000
600-40-185	ADVERTISING	-	250	500	500	500
600-40-310	NEW CONSTRUCTION	7,261	10,000	30,000	30,000	30,000
600-40-441	DUES, SUBSCRIPTIONS, MEMBERSHIP:	3,011	3,500	5,000	5,000	5,000
600-40-499	BAD DEBT	2,547	1,000	2,500	2,500	2,500
600-40-515	POSTAGE	24	25	100	100	100
600-40-517	SUPPLIES	4,269	5,000	7,000	7,000	7,000
600-40-518	TOOLS	10,877	9,000	15,000	10,000	10,000
600-40-519	UTILITY BILLING	3,568	3,500	3,500	3,500	3,500
600-40-520	GAS AND OIL	5,398	5,500	7,500	7,500	7,500
600-40-540	UNEMPLOYMENT INSURANCE	434	682	600	600	600
600-40-541	WORKERS COMPENSATION	2,332	7,669	9,600	9,600	9,600
600-40-542	PAYROLL EXPENSE - PERA, CEPT	47,549	57,801	67,300	67,300	67,300
600-40-543	FICA CITY	10,799	13,037	15,150	15,150	15,150
600-40-549	EQUIP. TESTING & REPLACEMENT	2,595	5,000	5,000	5,000	5,000
600-40-550	VEHICLE REPAIRS AND MAINTENANCE	2,703	9,000	10,000	10,000	10,000
600-40-551	LIGHT PLANT MAINTENANCE	138	1,500	25,000	2,000	2,000
600-40-553	ELECTRIC SYSTEMS MAINTENANCE	31,499	35,000	60,000	60,000	60,000
600-40-555	UNIFORMS	2,625	2,750	2,800	2,800	2,800
600-40-556	METER REPAIRS & MAINTENANCE	1,563	3,000	5,000	5,000	5,000
600-40-557	ELECTRIC & POLYPHASE METERS	39,520	-	20,000	5,000	5,000
600-40-558	EQUIPMENT LEASE	-	-	-	-	-
600-40-570	UTILITIES	6,788	8,500	9,000	8,500	8,500
600-40-580	CONSULTANT AND LEGAL	2,995	10,000	10,000	10,000	10,000
600-40-588	SUBSTATION MATERIALS	-	-	-	-	-
600-40-589	SUBSTATION LABOR AND MISC	-	-	-	-	-
600-40-590	CAPITAL OUTLAY	1,133	280,000	160,000	100,000	150,000
600-40-592	BUSINESS UTILITIES GRANT MATCH	200	-	-	-	-
600-40-593	TRANSFORMERS	35,208	23,500	23,500	23,500	23,500
600-40-600	ELECTRIC PURCHASE	1,899,908	2,064,000	2,218,000	2,385,210	2,505,000
600-40-960	INSURANCE	6,966	13,000	17,250	17,250	17,250
600-40-980	TRANSFER - GENERAL FUND	400,000	500,000	500,000	500,000	500,000
TOTAL		2,679,671	3,247,634	3,432,550	3,496,260	3,666,050

REVENUE - EXPENDITURES	41,988	-	-	-	-
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CITY OF YUMA

2016 BUDGET

ELECTRIC UTILITY FUND

FUND BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
	FUND BALANCE - BEGINNING	923,094	915,752	445,418	47,243	(266,317)
	REVENUE - EXPENDITURES	41,988	-	-	-	-
	RESERVE SPENDING	-	(470,334)	(398,175)	(313,560)	(327,775)
	MINIMUM RESERVE	(775,000)	(775,000)	(775,000)	(775,000)	(775,000)
	FUND BALANCE - ENDING	190,082	(329,582)	(727,757)	(1,041,317)	(1,369,092)

CITY OF YUMA

2016 BUDGET

WATER UTILITY FUND SUMMARY

<u>Water Utility Fund Summary</u>	
Projected Beginning Reserve	\$ 898,632
Anticipated Revenue	\$ 470,000
Total Available Resources	\$ 1,368,632
Proposed Expenditures (minus)	\$ 1,038,680
<i>Estimate Ending Reserves</i>	\$ 329,952

CITY OF YUMA

2016 BUDGET

WATER UTILITY FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY RESERVES	-	-	568,680	433,180	415,180
700-30-355	UTILITIES	-	-	-	-	-
700-30-361	INTEREST INCOME	798	500	500	500	500
700-30-368	MISCELLANEOUS	620	1,000	1,000	1,000	1,000
700-30-390	USE OF EQUIPMENT	-	-	-	-	-
700-30-391	SALE OF ASSETS	-	-	-	-	-
700-30-410	USER CHARGES	458,564	465,000	465,000	465,000	465,000
700-30-430	TAP FEES	9,400	3,500	3,500	3,500	3,500
700-30-440	ENERGY IMPACT GRANT	-	-	-	-	-
	TOTAL	469,382	470,000	1,038,680	903,180	885,180

CITY OF YUMA

2016 BUDGET

WATER UTILITY FUND

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
700-40-110	SALARIES	105,489	110,000	121,500	121,500	121,500
700-40-112	PART-TIME SEASONAL	-	5,000	5,000	5,000	5,000
700-40-115	OVERTIME/ON CALL	4,729	17,000	17,000	17,000	17,000
700-40-130	TRAINING	522	1,000	1,500	1,500	1,500
700-40-131	MEALS & LODGING	56	500	1,000	1,000	1,000
700-40-185	ADVERTISING	1,462	1,000	1,000	1,000	1,000
700-40-310	WATER TOWER MAINTENANCE	103	20,000	10,000	288,000	170,000
700-40-311	NEW CONSTRUCTION	-	3,000	3,000	3,000	3,000
700-40-420	WATER TESTING	8,596	16,000	8,000	8,000	8,000
700-40-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	2,905	4,000	4,000	4,000	4,000
700-40-442	REPUBLICAN RIVER FEES	8,632	11,000	12,000	12,000	12,000
700-40-443	YUMA COUNTY WATER AUTHORITY	17,620	17,625	17,625	17,625	17,625
700-40-499	BAD DEBT	601	500	500	500	500
700-40-515	POSTAGE	295	1,000	700	700	700
700-40-517	SUPPLIES	1,419	1,000	1,000	1,000	1,000
700-40-519	UTILITY BILLING	3,556	3,000	3,000	3,000	3,000
700-40-520	GAS AND OIL	3,867	5,500	5,500	5,500	5,500
700-40-540	UNEMPLOYMENT INSURANCE	338	468	430	430	430
700-40-541	WORKERS COMPENSATION	2,964	7,474	9,350	9,350	9,350
700-40-542	PAYROLL EXPENSE - PERA, CEPT	43,895	52,248	59,800	59,800	59,800
700-40-543	FICA CITY	8,236	9,306	10,900	10,900	10,900
700-40-550	REPAIRS AND MAINTENANCE	4,387	5,000	5,000	5,000	5,000
700-40-553	WATER SYSTEMS MAINTENANCE	12,688	25,000	25,000	25,500	25,500
700-40-554	WATER WELL MAINTENANCE	10,509	7,000	10,000	60,000	60,000
700-40-555	UNIFORMS	1,532	800	1,000	1,000	1,000
700-40-556	METER REPAIRS & MAINTENANCE	5,680	8,000	8,000	8,000	8,000
700-40-557	WATER METERS	10,676	3,500	4,000	4,000	4,000
700-40-570	UTILITIES	13,383	10,000	10,000	11,000	11,000
700-40-590	FIRE HYDRANTS	3,741	5,000	3,000	3,000	3,000
700-40-591	CAPITAL OUTLAY	3,468	25,000	640,000	175,000	275,000
700-40-592	WATER TAP SUPPLIES	480	5,000	5,000	5,000	5,000
700-40-960	INSURANCE	6,468	7,500	10,875	10,875	10,875
700-40-980	SERVICES PAYMENT - ELECTRIC FUND	24,000	24,000	24,000	24,000	24,000
TOTAL		312,295	412,421	1,038,680	903,180	885,180
REVENUE - EXPENDITURES		157,087	57,579	-	-	-

CITY OF YUMA

2016 BUDGET

WATER UTILITY FUND

FUND BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
	FUND BALANCE - BEGINNING	686,548	841,053	898,632	329,952	(103,228)
	REVENUE - EXPENDITURES	157,087	57,579	-	-	-
	RESERVE SPENDING	-	-	(568,680)	(433,180)	(415,180)
	MINIMUM RESERVE	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	FUND BALANCE - ENDING	643,635	698,632	129,952	(303,228)	(718,408)

CITY OF YUMA

2016 BUDGET

WASTEWATER UTILITY FUND SUMMARY

Wastewater Utility Fund Summary	
Projected Beginning Reserve	\$ 617,277
Anticipated Revenue	\$ 342,520
Total Available Resources	\$ 959,797
Proposed Expenditures (minus)	\$ 509,880
Estimate Ending Reserves	\$ 449,917

CITY OF YUMA

2016 BUDGET

WASTEWATER UTILITY FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY RESERVE	-	-	167,360	192,610	201,610
800-30-355	UTILITIES-CELL PHONES	-	-	-	-	-
800-30-361	INTEREST INCOME	554	400	400	400	400
800-30-368	MISCELLANEOUS	3,567	1,000	1,000	1,000	1,000
800-30-369	OIL AND GAS LEASE	-	-	-	-	-
800-30-391	SALE OF ASSETS	-	-	-	-	-
800-30-410	USER CHARGES	369,252	340,000	340,000	340,000	340,000
800-30-430	TAP FEES	3,360	1,120	1,120	1,120	1,120
800-30-440	ENERGY IMPACT GRANT	-	-	-	-	-
800-30-950	TRANSFER FROM CAPITAL RESERVES	-	-	-	-	-
	TOTAL	376,733	342,520	509,880	535,130	544,130

CITY OF YUMA

2016 BUDGET

WASTEWATER UTILITY FUND

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
800-40-110	SALARIES	95,235	98,000	122,000	122,000	122,000
800-40-112	PART-TIME SEASONAL	3,038	3,605	7,200	7,200	7,200
800-40-115	OVERTIME/ON CALL	10,077	17,000	17,000	17,000	17,000
800-40-130	TRAINING	1,330	1,750	1,800	1,800	1,800
800-40-131	MEALS & LODGING	152	150	150	150	150
800-40-185	ADVERTISING	156	500	500	500	500
800-40-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	233	500	500	500	500
800-40-499	BAD DEBT	1,099	850	850	850	850
800-40-515	POSTAGE	1,175	1,500	1,500	1,500	1,500
800-40-517	SUPPLIES	1,376	5,500	5,500	5,500	5,500
800-40-519	UTILITY BILLING	3,556	3,000	3,000	3,000	3,000
800-40-520	GAS AND OIL	5,889	8,000	8,000	8,000	8,000
800-40-540	UNEMPLOYMENT INSURANCE	326	452	430	430	430
800-40-541	WORKERS COMPENSATION	2,751	5,223	6,530	6,530	6,530
800-40-542	PAYROLL EXPENSE - PERA, CEPT	43,182	50,746	60,000	60,000	60,000
800-40-543	FICA CITY	7,373	8,637	11,000	11,000	11,000
800-40-550	SEWER SYSTEMS MAINTENANCE	5,408	15,000	15,250	15,500	15,500
800-40-551	SEWER PLANT MAINTENANCE	63,009	60,000	50,000	50,000	50,000
800-40-553	SEWER PLANT DEBT SERVICE	-	20	20	20	20
800-40-555	UNIFORMS	1,021	1,500	1,500	1,500	1,500
800-40-556	SEWER LIFT MAINTENANCE	1,611	7,500	7,500	7,500	7,500
800-40-570	UTILITIES	2,930	3,000	3,000	3,000	3,000
800-40-580	ENGINEERING CONSULTANT	840	10,000	10,000	10,000	10,000
800-40-590	CAPITAL OUTLAY	1,173	-	150,000	175,000	175,000
800-40-960	INSURANCE	7,028	10,000	11,650	11,650	11,650
800-40-980	TRANSFER TO - ELECTRIC FUND	15,000	15,000	15,000	15,000	24,000
TOTAL		274,969	327,433	509,880	535,130	544,130

REVENUE - EXPENDITURES	101,765	15,087	-	-	-
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CITY OF YUMA

2016 BUDGET

WASTEWATER UTILITY FUND

FUND BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
	FUND BALANCE - BEGINNING	500,309	602,190	617,277	449,917	257,307
	REVENUE - EXPENDITURES	101,765	15,087	-	-	-
	RESERVE SPENDING	-	-	(167,360)	(192,610)	(201,610)
	MINIMUM RESERVE	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	FUND BALANCE - ENDING	402,073	417,277	249,917	57,307	(144,303)

CITY OF YUMA

2016 BUDGET

AMBULANCE SERVICES FUND SUMMARY

Ambulance Services Fund Summary	
Projected Beginning Reserve	\$ 493,037
Anticipated Revenue	\$ 399,050
Total Available Resources	\$ 892,087
Proposed Expenditures (minus)	\$ 573,990
Estimate Ending Reserves	\$ 318,097

CITY OF YUMA

2016 BUDGET

AMBULANCE SERVICES

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
	CONTINGENCY RESERVES	-	3,849	174,940	46,570	130,215
850-30-355	UTILITIES - CELL PHONES	-	-	-	-	-
850-30-368	MISCELLANEOUS	1,569	-	-	-	-
850-30-369	BUILDING RENTAL FEES	85	-	-	-	-
850-30-370	DONATIONS	-	-	-	-	-
850-30-391	SALE OF ASSETS	-	-	8,000	-	-
850-30-410	AMBULANCE FEES	279,121	300,000	300,000	300,000	300,000
850-30-950	TRANSFER FROM SAVINGS	-	-	-	-	-
850-34-343	EMT GRANT FUNDS	6,833	10,000	89,000	10,000	10,000
850-34-346	EMT CONTRIBUTIONS	2,030	1,500	1,500	1,500	1,500
850-36-361	INTEREST INCOME	385	550	550	550	550
	TOTAL	290,023	315,899	573,990	358,620	442,265

CITY OF YUMA

2016 BUDGET

AMBULANCE SERVICES

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
850-56-110	SALARIES	91,176	97,581	105,000	105,000	105,000
850-56-115	RUN/HOLIDAY/CALL PAY-BOOK FUND	77,691	80,000	90,000	92,000	93,500
850-56-130	TRAINING AND SCHOOL	735	9,000	8,000	4,000	4,000
850-56-131	TRAVEL, MEALS, LODGING	1,956	2,000	2,500	2,600	2,650
850-56-185	ADVERTISING	-	100	100	100	100
850-56-441	DUES, SUBSCRIPTIONS, MEMBERSHIP	100	120	175	175	180
850-56-499	BAD DEBT	-	-	-	-	-
850-56-515	POSTAGE	222	380	400	400	420
850-56-517	SUPPLIES	7,415	9,000	9,250	9,280	9,350
850-56-520	TRAVEL (GAS AND OIL)	13,685	18,000	15,000	15,500	16,000
850-56-540	UNEMPLOYMENT INSURANCE	250	390	315	315	315
850-56-541	WORKERS COMPENSATION	7,563	14,000	17,500	17,500	17,500
850-56-542	PAYROLL EXPENSE - PERA, ICMA, CEPT	19,607	23,013	19,250	19,250	19,250
850-56-543	FICA CITY	6,438	7,465	8,000	8,000	8,000
850-56-550	REPAIRS AND MAINTENANCE	14,448	19,000	20,000	21,000	22,000
850-56-551	REPAIRS & MAINTENANCE-BUILDING	1,553	2,000	2,250	2,250	2,250
850-56-552	GRANT EXPENDITURES	-	-	89,000	10,000	10,000
850-56-555	UNIFORMS	992	2,500	2,500	2,500	2,500
850-56-570	UTILITIES	4,233	4,000	4,500	4,500	4,750
850-56-590	CAPITAL OUTLAY	11,891	14,600	166,000	30,000	110,000
850-56-591	CAPITAL OUTLAY-BUILDING	-	250	250	250	500
850-56-595	MISCELLANEOUS	2,215	4,000	4,000	4,000	4,000
850-56-596	TRANSFER TO CHECKING	-	-	-	-	-
850-56-960	INSURANCE	7,753	8,500	10,000	10,000	10,000
TOTAL		269,923	315,899	573,990	358,620	442,265

REVENUE - EXPENDITURES	20,100	-	-	-	-
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CITY OF YUMA

2016 BUDGET

AMBULANCE SERVICES

FUND BALANCE

ACCT #	ACCOUNT DESCRIPTION	2014	2015	2016	2017	2018
		ACTUAL	PROJECTED	PROPOSED	ESTIMATED	ESTIMATED
	FUND BALANCE - BEGINNING	476,352	496,886	493,037	318,097	271,527
	REVENUE - EXPENDITURES	20,100	-	-	-	-
	RESERVE SPENDING	-	(3,849)	(174,940)	(46,570)	(130,215)
	MINIMUM RESERVE	(400,000)	(400,000)	(200,000)	(200,000)	(200,000)
	FUND BALANCE - ENDING	96,452	93,037	118,097	71,527	(58,688)

SECTION 3

ALL OTHER FUNDS

Section 3 contains the following funds:

Conservation Trust Fund

Firemen's Pension Fund

Capital Projects Fund

Sale/Use Tax Funds

 Pledged Revenue Fund

 Bond Reserve Fund

CITY OF YUMA

2016 BUDGET

CONSERVATION TRUST FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
200-30-350	STATE LOTTERY PROCEEDS	33,993	30,000	30,000	30,000	30,000
200-30-361	INTEREST	30	20	20	20	20
	FUND BALANCE - BEGINNING	40,548	74,570	104,590	69,610	99,630
	TOTAL RESOURCES	74,570	104,590	134,610	99,630	129,650

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
200-40-594	PARK & RECREATION PLAN	-	-	-	-	-
200-40-595	CAPITAL OUTLAY - RECREATION	-	-	-	-	-
200-40-599	SWIMMING POOL REPAIRS	-	-	65,000	-	-
200-40-600	BALL FIELD MAINTENANCE	-	-	-	-	-
200-40-605	BALL FIELD LIGHTS	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	65,000	-	-

	FUND BALANCE - ENDING	74,570	104,590	69,610	99,630	129,650
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CITY OF YUMA

2016 BUDGET

FIREMEN'S PENSION FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
300-30-334	STATE CONTRIBUTIONS	8,739	8,100	8,100	8,100	8,100
300-30-333	CITY CONTRIBUTIONS	10,000	10,000	10,000	10,000	10,000
300-30-362	INTEREST/LOSS FROM INVESTMENTS	31,861	-	-	-	-
	FUND BALANCE - BEGINNING	489,159	519,783	513,883	507,983	502,083
	TOTAL RESOURCES	539,758	537,883	531,983	526,083	520,183

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
300-40-544	PENSION PAYMENTS	19,975	24,000	24,000	24,000	24,000
	TOTAL EXPENDITURES	19,975	24,000	24,000	24,000	24,000

	FUND BALANCE - ENDING	519,783	513,883	507,983	502,083	496,183
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CITY OF YUMA

2016 BUDGET

CAPITAL PROJECTS FUND

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
400-30-361	INTEREST INCOME	1,730	1,050	1,050	1,050	1,050
400-30-310	SALES TAX	522,770	450,000	295,000	295,000	295,000
400-30-320	AIRPORT GRANT: STATE	-	41,801	267,949	-	-
400-30-321	AIRPORT GRANT: FAA	-	47,590	4,823,095	-	-
400-30-374	ENERGY IMPACT GRANT	-	-	1,265,000	-	-
400-30-371	TRANSFER FROM BOND RESERVE	96	900	900	900	900
400-34-351	PROPERTY SALES	-	-	-	-	-
	FUND BALANCE - BEGINNING	1,374,265	1,782,988	2,220,484	899,483	1,196,433
	TOTAL RESOURCES	1,898,859	2,324,329	8,873,478	1,196,433	1,493,383

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
400-40-592	COMMUNITY CENTER	-	-	-	-	-
400-40-603	COMPREHENSIVE PLAN	-	-	130,000	-	-
400-40-604	BROADBAND MASTER PLAN	-	5,000	10,000	-	-
400-40-600	MAIN STREET PROJECT	1,771	65,536	2,300,000	-	-
400-40-601	KAMALA STREET PROJECT	100,000	-	-	-	-
400-40-602	DOWNTOWN EVALUATION	14,100	-	-	-	-
400-40-979	BALL FIELD PROJECT - SEWER	-	-	-	-	-
400-40-605	AIRPORT CAPITAL PROJECT	-	33,309	5,533,995	-	-
400-40-987	TRANSFER TO ELECTRIC FUND	-	-	-	-	-
400-40-988	TRANSFER TO GENERAL FUND	-	-	-	-	-
	TOTAL EXPENDITURES	115,871	103,845	7,973,995	-	-

	FUND BALANCE - ENDING	1,782,988	2,220,484	899,483	1,196,433	1,493,383
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CITY OF YUMA

2016 BUDGET

SALES/USE TAX BOND FUNDS SUMMARY

<u>Sales/Use Tax Pledged Revenue Fund</u>	
Projected Beginning Reserve	\$ 176,798
Anticipated Revenue	\$ 190,550
Total Available Resources	\$ 367,348
Proposed Expenditures (minus)	\$ 190,463
<i>Estimate Ending Reserves</i>	\$ 176,885
<u>Sales/Use Tax Bond Reserve Fund</u>	
Projected Beginning Reserve	\$ 191,020
Anticipated Revenue	\$ 100
Total Available Resources	\$ 191,120
Proposed Expenditures (minus)	\$ 100
<i>Estimate Ending Reserves</i>	\$ 191,020

CITY OF YUMA

2016 BUDGET

PLEDGED REVENUE FUND - WASTEWATER TREATMENT PLANT

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
470-30-310	PLEDGED SALES/USE TAX REVENUE	190,000	190,000	190,000	190,000	190,000
470-30-362	INTEREST INCOME-PLEDGED REVENUE	370	550	550	550	550
	PLEDGED REVENUE - BEGINNING	168,178	172,648	176,798	176,885	178,535
		358,548	363,198	367,348	367,435	369,085

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
470-40-591	INTEREST PAYMENT	95,750	91,250	85,313	78,750	71,875
470-40-592	PRINCIPAL PAYMENT	90,000	95,000	105,000	110,000	115,000
470-40-593	PAYING AGENT FEES	150	150	150	150	150
	TOTAL EXPENDITURES	185,900	186,400	190,463	188,900	187,025
	FUND BALANCE - ENDING	172,648	176,798	176,885	178,535	182,060

CITY OF YUMA

2016 BUDGET

BOND RESERVE FUND - WASTEWATER TREATMENT PLANT

REVENUE:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
470-30-363	INTEREST INCOME-BOND RESERVE	96	100	100	100	100
	PLEGGED REVENUE-RESERVE (BEGINN	191,020	191,020	191,020	191,020	191,020
		191,115	191,120	191,120	191,120	191,120

EXPENDITURES:

ACCT #	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 PROJECTED	2016 PROPOSED	2017 ESTIMATED	2018 ESTIMATED
470-40-210	INTEREST WITHDRAWN	96	100	100	100	100
	TOTAL EXPENDITURES	96	100	100	100	100

	FUND (RESERVE) BALANCE - ENDING	191,020	191,020	191,020	191,020	191,020
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