



CITY OF YUMA BUDGET SCHEDULES

Finance Department

One City Plaza

Yuma, AZ 85364

928-373-5106

Notice is hereby given that the Yuma City Council will hold a public hearing in the Council Chambers, City Hall, One City Plaza, Yuma, Arizona, on Wednesday, June 16, 2021, 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 2021-2022. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2021-2022 primary property tax levy, the Mall Maintenance District tax levy, the Desert Sky 1 Maintenance Improvement District (MID) tax levy, the Parkwest 4 MID levy, the Driftwood Ranch 1 MID levy, the Saguaro 3 MID levy, and the Livingston Ranch 2 MID levy. Final adoption of the tax levy will occur on July 21, 2021. 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

SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES

Fiscal Year 2022

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2021 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	109,580,473	45,748,860	11,444,259	1,123,000	-	61,657,283	7,410,504	236,964,379
2021 Actual Expenditures/Expenses**	E	102,665,112	48,776,545	11,355,921	695,211	-	56,945,526	5,625,269	226,063,584
2022 Fund Balance/Net Position at July 1***		161,933,168	17,619,515	212	10,617,052	-	87,728,869	19,747,277	297,646,092
2022 Primary Property Tax Levy	B	14,808,556	-	-	-	-	-	-	14,808,556
2022 Secondary Property Tax Levy	B	-	209,057	-	-	-	-	-	209,057
2022 Estimated Revenues Other than Property Taxes	C	78,157,821	82,766,471	-	2,019,120	-	61,178,910	9,335,885	233,458,207
2022 Other Financing Sources	D	-	-	-	-	-	80,000,000	-	80,000,000
2022 Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2022 Interfund Transfers In	D	-	231,973	19,595,466	-	-	417,854	-	20,245,293
2022 Interfund Transfers Out	D	12,783,986	7,150,673	-	-	-	310,634	-	20,245,293
2022 Total Financial Resources Available		242,115,559	93,676,343	19,595,678	12,636,172	-	229,014,999	29,083,162	626,121,912
2022 Budgeted Expenditures/Expenses	E	218,560,245	85,459,803	19,595,466	6,084,000	-	162,000,971	10,338,456	502,038,941

EXPENDITURE LIMITATION COMPARISON

	2021	2022
1. Budgeted expenditures/expenses	\$ 237,096,151	\$ 502,038,941
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	237,096,151	502,038,941
4. Less: estimated exclusions	110,382,364	381,645,206
5. Amount subject to the expenditure limitation	\$ 126,713,787	\$ 120,393,735
6. EEC expenditure limitation	\$ 150,129,348	\$ 155,514,481

*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
TAX LEVY AND TAX RATE INFORMATION

Fiscal Year 2022

	<u>2021</u>	<u>2022</u>
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 14,240,309	\$ 14,808,556
2. Amount Received from Primary Property Taxation in the 2019-2020 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).	-	
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 14,215,783	\$ 14,808,556
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment Districts		
(1) Downtown Mall District	110,000	139,257
(2) Driftwood Ranch	-	14,000
(3) Livingston Ranch #2	-	6,600
(4) Saguaro #3 & #4	-	14,000
(6) Park West #4 & #5	-	13,400
(7) Desert Sky #1	-	21,800
(8) Total Special Assessment Districts Levy Amounts	110,000	209,057
C. Total Property Tax Levy Amounts	\$ 14,325,783	\$ 15,017,613
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2020-2022 Levy	13,080,000	
(2) Prior Years' Levies	200,000	
(3) Total Primary Property Taxes	\$ 13,280,000	
B. Secondary Property Taxes (City-wide)		
(1) 2020-2022 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts		
(1) 2020-2022 Levy	110,000	
(2) Prior Years' Levies	5,000	
(3) Total Primary Property Taxes	115,000	
D. Total Property Taxes Collected	\$ 13,395,000	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.3185	\$ 2.2681
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	2.3185	2.2681
B. Special Assessment Districts		
(1) Downtown Mall District	3.4152	3.9800
(2) Driftwood Ranch	-	1.1209
(3) Livingston Ranch #2	-	1.1107
(4) Saguaro #3 & #4	-	0.0805
(6) Park West #4 & #5	-	1.1056
(7) Desert Sky #1	-	1.1033
(8) Total Special Assessment Districts Tax Rates	3.4152	8.5010
D. Total Property Tax Rates	\$ 5.7337	\$ 10.7691

*Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2022

SOURCES OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 21,508,400	\$ 25,500,000	\$ 26,500,000
Franchise tax	3,345,900	3,359,000	3,458,000
Government Lease Property Excise	7,002	7,002	7,002
Delinquent property tax	220,000	200,000	200,000
Intergovernmental Revenues:			
State revenue sharing	14,220,248	14,220,248	12,823,831
VALR reduction			(4,200,000)
State sales tax	8,075,000	10,600,000	10,918,000
ARPA revenue	-	-	14,801,661
Auto in-lieu tax	3,400,000	4,300,000	4,300,000
Tribal contribution	36,000	35,000	35,000
Licenses and Permits:			
Business licenses	246,150	259,000	259,000
Liquor licenses	35,460	35,000	39,500
Animal Control licenses	67,500	25,000	35,000
Building permits	1,152,000	1,280,000	1,280,000
Electrical permits	261,000	320,000	320,000
Plumbing permits	81,000	95,000	95,000
Mechanical permits	81,000	95,000	95,000
Charges for Services:			
Zoning and subdivision fees	71,100	67,027	64,150
Plan check fees	360,000	400,000	425,000
Other development fees	2,790	2,070	2,100
Swimming fees	154,800	12,000	100,000
Recreation fees	168,750	27,100	76,200
Art Center fees	-	-	-
Ambulance Service fees	3,651,300	4,092,500	4,092,000
Other charges	64,440	263,467	90,500
Police services	675,000	400,000	725,000
Use of Money and Property:			
Investment income	225,000	90,035	250,040
Recreation facility rentals	215,505	139,231	205,850
Misc Rentals	17,100	159,887	159,887
Fines, Forfeitures, Penalties:			
Vehicle code fines	527,400	590,000	605,000
Parking & other fines	364,500	343,000	280,000
Miscellaneous Revenues:			
Sale of property	9,000	25,000	20,000
Unclassified revenues	94,590	96,150	95,100
Total General Fund	\$ 59,337,935	\$ 67,037,717	\$ 78,157,821

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2022

SOURCES OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 7,055,000	\$ 8,300,000	\$ 8,300,000
Charges for services	-	718	-
Investment income	91,000	14,000	20,000
Unclassified revenues	2,430	327,874	10,200
Total	<u>\$ 7,148,430</u>	<u>\$ 8,642,592</u>	<u>\$ 8,330,200</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 10,752,092	\$ 13,280,000	\$ 13,811,000
Charges for services	20,000	35,000	25,000
Investment income	196,000	23,000	30,000
Rental income	143,456	33,456	33,456
Sale of property	-	-	-
Unclassified revenues	51,500	5,767	11,500
Total	<u>\$ 11,163,048</u>	<u>\$ 13,377,223</u>	<u>\$ 13,910,956</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 4,298,450	\$ 5,310,000	\$ 5,500,000
Misc Rentals	-	-	-
Investment income	64,400	9,000	12,000
Unclassified revenues	6,000	6,000	6,000
Total	<u>\$ 4,368,850</u>	<u>\$ 5,325,000</u>	<u>\$ 5,518,000</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 4,870,500	\$ 6,140,209	\$ 6,241,300
Theatre Revenue	67,500	55,000	90,000
Liquor sales	95,251	6,000	137,000
Concession stand sales	67,500	19,000	90,000
Other sales	52,201	88,200	173,400
Commissions & fees	44,325	12,100	36,600
Investment income	26,250	3,100	5,000
Room rents	116,250	30,500	130,000
Equipment rents	42,750	12,000	32,500
Other rents	-	766	-
Unclassified revenues	3,000	13,800	8,500
Total	<u>\$ 5,385,527</u>	<u>\$ 6,380,675</u>	<u>\$ 6,944,300</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 5,000	\$ 5,000	\$ 5,000
Unclassified revenues	2,500	8,000	2,500
Total	<u>\$ 7,500</u>	<u>\$ 13,000</u>	<u>\$ 7,500</u>
Improvement Districts Funds			
Delinquent property tax	\$ -	\$ -	\$ -
Unclassified revenues	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal & State Grant Funds			
Grants	<u>\$ 42,334,637</u>	<u>\$ 24,695,607</u>	<u>\$ 48,055,515</u>
Total Special Revenue Funds	<u>\$ 70,407,992</u>	<u>\$ 58,434,097</u>	<u>\$ 82,766,471</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2022

SOURCES OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ 365,000	\$ 365,000	\$ -
Interest	8,578	8,577	-
Investment income	-	1	-
Total	<u>\$ 373,578</u>	<u>\$ 373,578</u>	<u>\$ -</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 1,148,017	\$ 1,938,570	\$ 1,998,170
Developer deposits	-	-	-
Investment income	199,450	22,550	20,950
Unclassified revenue	-	100,000	-
Total	<u>\$ 1,347,467</u>	<u>\$ 2,061,120</u>	<u>\$ 2,019,120</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 13,050,000	\$ 14,670,000	\$ 14,985,000
Commercial water fees	8,777,700	9,550,000	9,680,000
Fire hydrant fees	379,485	425,300	431,400
Delinquent fees	765,000	255,000	850,000
Service establishment fees	313,200	165,000	348,000
Investment income	648,000	97,000	90,000
Unclassified revenues	187,390	236,200	252,250
Total	<u>\$ 24,120,775</u>	<u>\$ 25,398,500</u>	<u>\$ 26,636,650</u>
Wastewater Fund			
Residential sewer fees	\$ 9,450,000	\$ 10,946,000	\$ 11,260,000
Commercial sewer fees	6,594,300	7,083,000	7,192,000
Investment income	607,500	85,000	675,000
Unclassified revenues	34,650	82,000	45,500
Total	<u>\$ 16,686,450</u>	<u>\$ 18,196,000</u>	<u>\$ 19,172,500</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 2,137,500	\$ 2,464,000	\$ 2,663,000
Sewer capacity fees	2,494,800	2,759,000	2,859,000
Water system development fees	133,650	137,800	147,700
Sewer system development fees	182,925	207,300	207,200
Investment income	438,470	57,000	72,000
Unclassified revenues	-	116,400	-
Total	<u>\$ 5,387,345</u>	<u>\$ 5,741,500</u>	<u>\$ 5,948,900</u>
Solid Waste Fund			
Collection fees	\$ 4,142,400	\$ 4,778,000	\$ 5,062,000
Receptacles sales	110,400	125,000	130,000
Unclassified revenues	38,880	20,352	17,500
Total	<u>\$ 4,291,680</u>	<u>\$ 4,923,352</u>	<u>\$ 5,209,500</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2022

SOURCES OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 2,084,614	\$ 2,227,781	\$ 2,238,760
Federal contributions	1,000,000	884,672	1,000,000
Interest income	25,000	8,000	10,000
Sale of property	16,500	29,000	35,000
Unclassified revenues	-	-	10,000
Total	<u>\$ 3,126,114</u>	<u>\$ 3,149,453</u>	<u>\$ 3,293,760</u>
Desert Hills Golf Course Fund			
Green fees	\$ 569,280	\$ 342,750	\$ 526,600
Merchandise sales	103,200	97,500	101,000
Concession stand sales	1,000	180	500
Range fees	40,000	42,000	50,000
Equipment rents	157,040	203,450	218,300
Restaurant Rental	44,000	16,200	15,000
Unclassified revenues	4,960	2,200	6,200
Total	<u>\$ 919,480</u>	<u>\$ 704,280</u>	<u>\$ 917,600</u>
Total Enterprise Funds	<u>\$ 54,531,844</u>	<u>\$ 58,113,085</u>	<u>\$ 61,178,910</u>
INTERNAL SERVICE FUNDS			
Major Equipment Replacement Fund			
Equipment rentals	\$ 2,071,900	\$ 2,012,017	\$ 2,980,929
Investment income	-	35,000	50,000
Total	<u>\$ 2,071,900</u>	<u>\$ 2,047,017</u>	<u>\$ 3,030,929</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,659,428	\$ 2,500,000	\$ 2,652,000
Non-guaranteed maintenance	350,000	250,000	260,000
Total	<u>\$ 3,009,428</u>	<u>\$ 2,750,000</u>	<u>\$ 2,912,000</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,937,973	\$ 1,937,973	\$ 1,925,785
Investment income	-	9,200	9,500
Unclassified revenue	-	-	-
Total	<u>\$ 1,937,973</u>	<u>\$ 1,947,173</u>	<u>\$ 1,935,285</u>
Workers Comp Fund			
Workers Comp charges	\$ 17,018	\$ 1,405,960	\$ 1,457,671
Investment income	-	-	-
Unclassified revenue	-	-	-
Total	<u>\$ 17,018</u>	<u>\$ 1,405,960</u>	<u>\$ 1,457,671</u>
Total Internal Service Funds	<u>\$ 7,036,319</u>	<u>\$ 8,150,150</u>	<u>\$ 9,335,885</u>
Total All Funds	<u><u>\$ 193,035,135</u></u>	<u><u>\$ 194,169,747</u></u>	<u><u>\$ 233,458,207</u></u>

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

CITY OF YUMA, ARIZONA
OTHER FINANCING
SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2022

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2022	
	IN	(OUT)	IN	(OUT)
GENERAL FUND	\$ -	\$ -	\$ -	\$ 12,783,986
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ -	\$ -	\$ -	\$ 116,677
City Road Tax Fund	-	-	-	4,561,295
Public Safety Tax Fund	-	-	-	947,244
Two Percent Tax Fund	-	-	-	1,525,457
Yuma Mall Maintenance Fund	-	-	125,563	-
Maintenance Improvement Districts	-	-	106,410	-
Total Special Revenue Funds	\$ -	\$ -	\$ 231,973	\$ 7,150,673
DEBT SERVICE FUNDS	\$ -	\$ -	\$ 19,595,466	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -	\$ -	\$ 77,437
Water Transfer Fund	-	-	17,854	-
Wastewater Fund	80,000,000	-	-	65,961
Solid Waste Fund	-	-	-	165,136
Desert Hills Golf Course Fund	-	-	400,000	2,100
Total Enterprise Funds	\$ 80,000,000	\$ -	\$ 417,854	\$ 310,634
INTERNAL SERVICE FUNDS	-	-	-	-
Total All Funds	\$ 80,000,000	\$ -	\$ 20,245,293	\$ 20,245,293

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
GENERAL FUND				
Mayor & City Council	\$ 986,004	\$ -	\$ 1,002,212	\$ 1,331,119
Municipal Court	2,052,520	-	2,100,809	2,235,171
City Administration	7,469,565	1,232,590	7,909,646	2,943,219
City Attorney	1,420,766	-	1,332,779	1,531,422
Information Technology	3,336,181	-	3,008,971	4,631,399
Finance	2,363,057	-	2,163,745	2,500,951
Human Resources	1,321,894	-	1,227,526	1,372,287
General Government	(1,057,779)	-	2,901,016	21,238,817
Planning and Neighborhood Services	3,551,636	-	3,186,660	2,001,558
Building Safety	-	-	5,160	8,269,487
Public Works	-	197,027	-	-
Engineering	486,626	-	431,485	395,227
Parks and Recreation	6,949,131	-	6,031,858	7,663,730
Police	31,713,823	19,959,540	47,995,453	94,607,442
Fire	18,604,580	14,045,566	28,420,046	70,784,125
Intergovernmental Service Charges	(5,107,254)	-	(5,107,254)	(5,210,709)
Capital Improvements	55,000	-	55,000	2,265,000
Total	\$ 74,145,750	\$ 35,434,723	\$ 102,665,112	\$ 218,560,245
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & City Council	\$ 78,772	\$ -	\$ 78,772	\$ 24,710
Public Works	9,383,561	600,000	9,221,473	9,559,037
General Government	(103,838)	-	-	63,913
Capital Improvements	1,299,864	(1,000,000)	173,599	1,000,000
Total	\$ 10,579,587	\$ (400,000)	\$ 9,395,072	\$ 10,647,660
City Road Tax Fund				
City Administration	\$ 29,078	\$ -	\$ 30,813	\$ -
City Attorney	-	-	-	-
Public Works	1,252,598	-	1,074,640	1,399,302
Engineering	2,334,930	-	2,055,653	2,634,039
General Government	(31,995)	-	33,717	29,436
Capital Improvements	6,646,500	(1,950,000)	2,307,579	11,056,000
Total	\$ 10,231,111	\$ (1,950,000)	\$ 5,502,402	\$ 15,118,777
Public Safety Tax Fund				
Police	\$ 1,996,584	\$ (109,106)	\$ 1,943,767	\$ 2,073,315
Fire	1,097,516	-	1,071,111	2,086,474
General Government	134,869	-	134,869	134,869
Capital Improvements	751,000	-	417,252	445,000
Total	\$ 3,979,969	\$ (109,106)	\$ 3,566,999	\$ 4,739,658
Two Percent Tax Fund				
Mayor & City Council	\$ 622,024	\$ -	\$ 763,335	\$ 750,000
City Administration	256,408	-	216,727	248,711
General Government	281,221	-	391,473	485,816
Engineering	-	-	-	6,765
Parks and Recreation	4,313,214	-	3,730,525	4,597,481
Capital Improvements	75,000	-	9,300	367,300
Total	\$ 4,925,843	\$ -	\$ 4,348,025	\$ 6,456,073

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 242,726	\$ -	\$ 211,055	\$ 270,211
General Government	(3,748)	-	-	2,109
Total	<u>\$ 238,978</u>	<u>\$ -</u>	<u>\$ 211,055</u>	<u>\$ 272,320</u>
Improvement Districts Funds				
Public Works	\$ -	\$ -	\$ 6,410	\$ 169,800
Grant Funds				
City Administration	\$ 3,969,575	\$ (3,513,290)	\$ 5,813,335	\$ -
Planning and Neighborhood Services	2,990,303	1,715,346	2,676,317	4,014,608
Parks and Recreation	5,196,516	(2,577,058)	246,206	4,610,942
Municipal Court	135,000	-	39,200	135,000
City Attorney	10,000	7,000	3,500	409
Information Technology	100,000	-	20,000	100,000
Human Resources	-	10,761	8,400	-
Public Works	200,000	-	100,000	200,000
Police	3,540,389	777,447	8,263,482	2,868,075
Fire	3,140,000	36,832	5,983,683	1,900,679
General Government	-	-	-	3,927,514
Capital Improvements	23,054,288	(21,162,655)	1,829,124	30,298,288
Total	<u>\$ 42,336,071</u>	<u>\$ (24,705,617)</u>	<u>\$ 24,983,247</u>	<u>\$ 48,055,515</u>
Total Special Revenue Funds	<u>\$ 72,913,583</u>	<u>\$ (27,164,723)</u>	<u>\$ 48,776,545</u>	<u>\$ 85,459,803</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 1,123,000	\$ -	\$ 695,211	\$ 6,084,000
DEBT SERVICE FUNDS				
Special Assessments	\$ 374,328	\$ -	\$ 374,328	\$ -
Municipal Property Corporation Bonds	11,069,931	-	10,981,593	19,595,466
Total	<u>\$ 11,444,259</u>	<u>\$ -</u>	<u>\$ 11,355,921</u>	<u>\$ 19,595,466</u>
ENTERPRISE FUNDS				
Water:				
Mayor & City Council	\$ 53,000	\$ -	\$ -	\$ -
City Administration	17,770	-	19,323	-
City Attorney	-	-	-	-
Engineering	415,230	-	405,447	525,910
Utilities	22,739,469	-	21,392,047	23,179,715
General Government	(190,215)	-	17,160	114,736
Capital Improvements	10,246,500	(2,000,000)	5,948,597	13,660,430
Total	<u>\$ 33,228,754</u>	<u>\$ (2,000,000)</u>	<u>\$ 27,782,574</u>	<u>\$ 37,480,791</u>
Wastewater:				
City Administration	\$ 14,538	\$ -	\$ 16,041	\$ -
City Attorney	-	-	-	-
Engineering	298,526	-	291,943	378,756
Utilities	16,096,255	-	15,460,532	20,645,797
General Government	(153,840)	-	16,860	97,390
Capital Improvements	8,193,000	(4,270,000)	4,280,548	93,124,000
Total	<u>\$ 24,448,479</u>	<u>\$ (4,270,000)</u>	<u>\$ 20,065,924</u>	<u>\$ 114,245,943</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2022

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
Yuma Regional Comm. System Fund				
Information Technology	\$ 4,182,370	\$ -	\$ 3,180,454	\$ 3,450,070
General Government	(23,146)	-	-	12,789
Total	\$ 4,159,224	\$ -	\$ 3,180,454	\$ 3,462,859
Solid Waste Fund				
City Administration	\$ 4,036	\$ -	\$ 5,372	\$ -
Public Works	4,478,524	-	4,233,838	4,976,253
Engineering	-	-	-	4,234
General Government	(41,829)	-	-	23,645
Total	\$ 4,440,731	\$ -	\$ 4,239,210	\$ 5,004,132
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 1,676,550	\$ -	\$ 1,677,364	\$ 1,794,472
General Government	(26,455)	-	-	12,774
Total	\$ 1,650,095	\$ -	\$ 1,677,364	\$ 1,807,246
Total Enterprise Funds	\$ 67,927,283	\$ (6,270,000)	\$ 56,945,526	\$ 162,000,971
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ (42,163)	\$ -	\$ -	\$ 23,154
Public Works	2,853,201	-	2,753,763	2,851,736
Total	\$ 2,811,038	\$ -	\$ 2,753,763	\$ 2,874,890
Insurance Reserve Fund:				
City Attorney	\$ 460,000	\$ -	\$ 312,946	\$ 555,000
General Government	1,380,607	-	1,015,780	2,526,307
Total	\$ 1,840,607	\$ -	\$ 1,328,726	\$ 3,081,307
Equipment Replacement Fund:				
Public Works	\$ -	\$ -	\$ 339,839	\$ -
Equipment Replacement	3,523,499	(2,000,000)	(44,419)	1,523,499
Total	\$ 3,523,499	\$ (2,000,000)	\$ 295,420	\$ 3,146,899
Workmans' Comp Fund	1,235,360	-	1,247,360	1,235,360
Total Internal Service Funds	\$ 9,410,504	\$ (2,000,000)	\$ 5,625,269	\$ 10,338,456
Total All Funds	\$ 237,096,151	\$ -	\$ 226,142,356	\$ 502,038,941

*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 2021-22

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES EXPENSES 2021*	BUDGETED EXPENDITURES EXPENSES 2022
MAYOR & CITY COUNCIL				
General Fund	\$ 986,004	\$ -	\$ 1,002,212	\$ 1,331,119
Special Highway Users Fund	78,772	-	78,772	24,710
Two Percent Tax Fund	622,024	-	763,335	750,000
Water Fund	53,000	-	-	-
Total	<u>\$ 1,739,800</u>	<u>\$ -</u>	<u>\$ 1,844,319</u>	<u>\$ 2,105,829</u>
MUNICIPAL COURT				
General Fund	\$ 2,052,520	\$ -	\$ 2,100,809	\$ 2,235,171
Grant Funds	135,000	-	39,200	135,000
Total	<u>\$ 2,187,520</u>	<u>\$ -</u>	<u>\$ 2,140,009</u>	<u>\$ 2,370,171</u>
CITY ADMINISTRATION				
General Fund	\$ 7,469,565	\$ 1,232,590	\$ 7,909,646	\$ 2,943,219
City Road Tax Fund	29,078	-	30,813	-
Two Percent Tax Fund	256,408	-	216,727	248,711
Grant Funds	3,969,575	(3,513,290)	5,813,335	-
Solid Waste	4,036	-	5,372	-
Water Fund	17,770	-	19,323	-
Wastewater Fund	14,538	-	16,041	-
Total	<u>\$ 11,760,970</u>	<u>\$ (2,280,700)</u>	<u>\$ 14,011,257</u>	<u>\$ 3,191,930</u>
CITY ATTORNEY				
General Fund	\$ 1,420,766	\$ -	\$ 1,332,779	\$ 1,531,422
City Road Tax Fund	-	-	-	-
Grant Funds	10,000	7,000	3,500	409
Water Fund	-	-	-	-
Wastewater Fund	-	-	-	-
Insurance Reserve Fund	460,000	-	312,946	555,000
Total	<u>\$ 1,890,766</u>	<u>\$ 7,000</u>	<u>\$ 1,649,225</u>	<u>\$ 2,086,831</u>
INFORMATION TECHNOLOGY				
General Fund	\$ 3,336,181	\$ -	\$ 3,008,971	\$ 4,631,399
Yuma Regional Comm. System Fund	4,182,370	-	3,180,454	3,450,070
Grant Funds	100,000	-	20,000	100,000
Total	<u>\$ 7,618,551</u>	<u>\$ -</u>	<u>\$ 6,209,425</u>	<u>\$ 8,181,469</u>
FINANCE				
General Fund	\$ 2,363,057	\$ -	\$ 2,163,745	\$ 2,500,951
Total	<u>\$ 2,363,057</u>	<u>\$ -</u>	<u>\$ 2,163,745</u>	<u>\$ 2,500,951</u>
HUMAN RESOURCES				
General Fund	\$ 1,321,894	\$ -	\$ 1,227,526	\$ 1,372,287
Grant Funds	-	10,761	8,400	-
Total	<u>\$ 1,321,894</u>	<u>\$ 10,761</u>	<u>\$ 1,235,926</u>	<u>\$ 1,372,287</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2021-22

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES EXPENSES 2021*	BUDGETED EXPENDITURES EXPENSES 2022
GENERAL GOVERNMENT				
General Fund	\$ (1,057,779)	\$ -	\$ 2,901,016	\$ 21,238,817
Highway User Revenue Fund	(103,838)	-	-	63,913
City Road Tax Fund	(31,995)	-	33,717	29,436
Public Safety Tax Fund	134,869	-	134,869	134,869
Two Percent Tax Fund	281,221	-	391,473	485,816
Mall Maintenance Dist Fund	(3,748)	-	-	2,109
Grant Funds	-	-	-	3,927,514
Debt Service Fund	11,444,259	-	11,355,921	19,595,466
Desert Hills Golf Course Fund	(26,455)	-	-	12,774
Water Fund	(190,215)	-	17,160	114,736
Wastewater Fund	(153,840)	-	16,860	97,390
Yuma Regional Comm. System Fund	(23,146)	-	-	12,789
Equipment Maintenance Fund	(42,163)	-	-	23,154
Solid Waste Fund	(41,829)	-	-	23,645
Insurance Reserve Fund	1,380,607	-	1,015,780	2,526,307
Equipment Replacement Fund	3,523,499	(2,000,000)	(44,419)	1,523,499
Workmans' Comp Fund	1,235,360	-	1,247,360	1,235,360
Intracity Cost Allocation	(5,107,254)	-	(5,107,254)	(5,210,709)
Total	\$ 11,217,553	\$ (2,000,000)	\$ 11,962,483	\$ 45,836,885
PLANNING AND NEIGHBORHOOD SERVICES				
General Fund	\$ 3,551,636	\$ -	\$ 3,186,660	\$ 2,001,558
Grant Funds	2,990,303	1,715,346	2,676,317	4,014,608
Total	\$ 6,541,939	\$ 1,715,346	\$ 5,862,977	\$ 6,016,166
BUILDING SAFETY				
General Fund	\$ -	\$ -	\$ 5,160	\$ 8,269,487
PUBLIC WORKS				
General Fund	\$ -	\$ 197,027	\$ -	\$ -
Highway User Revenue Fund	9,383,561	600,000	9,221,473	9,559,037
City Road Tax Fund	1,252,598	-	1,074,640	1,399,302
Improvement Districts Funds	-	-	6,410	169,800
Grant Funds	200,000	-	100,000	200,000
Solid Waste	4,478,524	-	4,233,838	4,976,253
Equipment Maintenance Fund	2,853,201	-	2,753,763	2,851,736
Equipment Replacement Fund	-	-	339,839	-
Total	\$ 18,167,884	\$ 600,000	\$ 17,729,963	\$ 19,156,128
ENGINEERING				
General Fund	\$ 486,626	\$ -	\$ 431,485	\$ 395,227
City Road Tax Fund	2,334,930	-	2,055,653	2,634,039
Two Percent Tax Fund	-	-	-	6,765
Water Fund	415,230	-	405,447	525,910
Wastewater Fund	298,526	-	291,943	378,756
Solid Waste	-	-	-	4,234
Total	\$ 3,535,312	\$ -	\$ 3,184,528	\$ 3,944,931

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2021-22

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES EXPENSES 2021*	BUDGETED EXPENDITURES EXPENSES 2022
UTILITIES				
Water Funds	\$ 22,739,469	\$ -	\$ 21,392,047	\$ 23,179,715
Wastewater Funds	16,096,255	-	15,460,532	20,645,797
Equipment Replacement Fund	-	-	-	-
Total	<u>\$ 38,835,724</u>	<u>\$ -</u>	<u>\$ 36,852,579</u>	<u>\$ 43,825,512</u>
PARKS & RECREATION				
General Fund	\$ 6,949,131	\$ -	\$ 6,031,858	\$ 7,663,730
Two Percent Tax Fund	4,313,214	-	3,730,525	4,597,481
Mall Maintenance Fund	242,726	-	211,055	270,211
Grant Funds	5,196,516	(2,577,058)	246,206	4,610,942
Desert Hills Golf Course Fund	1,676,550	-	1,677,364	1,794,472
Equipment Replacement Fund	-	-	-	428,400
Total	<u>\$ 18,378,137</u>	<u>\$ (2,577,058)</u>	<u>\$ 11,897,008</u>	<u>\$ 19,365,236</u>
POLICE				
General Fund	\$ 31,713,823	\$ 19,959,540	\$ 47,995,453	\$ 94,607,442
Public SafetyTax Fund	1,996,584	(109,106)	1,943,767	2,073,315
Grant Funds	3,540,389	777,447	8,263,482	2,868,075
Total	<u>\$ 37,250,796</u>	<u>\$ 20,627,881</u>	<u>\$ 58,202,702</u>	<u>\$ 100,263,832</u>
FIRE				
General Fund	\$ 18,604,580	\$ 14,045,566	\$ 28,420,046	\$ 70,784,125
Public SafetyTax Fund	1,097,516	-	1,071,111	2,086,474
Grant Funds	3,140,000	36,832	5,983,683	1,900,679
Total	<u>\$ 22,842,096</u>	<u>\$ 14,082,398</u>	<u>\$ 35,474,840</u>	<u>\$ 75,251,278</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 1,123,000	\$ -	\$ 695,211	\$ 6,084,000
General Fund	55,000	-	55,000	2,265,000
Highway User Revenue Fund	1,299,864	(1,000,000)	173,599	1,000,000
City Road Tax Fund	6,646,500	(1,950,000)	2,307,579	11,056,000
Public Safety Tax Fund	751,000	-	417,252	445,000
Two Percent Tax Fund	75,000	-	9,300	367,300
Grant Funds	23,054,288	(21,162,655)	1,829,124	30,298,288
Water Funds	10,246,500	(2,000,000)	5,948,597	13,660,430
Wastewater Funds	8,193,000	(4,270,000)	4,280,548	93,124,000
Total	<u>\$ 51,444,152</u>	<u>\$ (30,382,655)</u>	<u>\$ 15,716,210</u>	<u>\$ 158,300,018</u>
Total All Funds	<u>\$ 237,096,151</u>	<u>\$ -</u>	<u>\$ 226,142,356</u>	<u>\$ 502,038,941</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 2021-22

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	685.39	\$ 45,010,140	\$ 5,236,553	\$ 6,934,970	\$ 3,635,578	\$60,817,241
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	43.00	2,195,348	272,439	398,637	270,777	3,137,201
City Road Tax Fund	22.31	1,598,614	198,387	242,320	170,115	2,209,436
Two Percent Tax Fund	36.48	2,061,736	220,474	295,827	197,797	2,775,834
Grants Fund	10.40	411,984	52,047	66,653	31,371	562,055
Mall Maintenance Fund	2.10	80,532	9,733	19,100	8,224	117,589
Total Special Revenue Funds	114.29	6,348,214	753,080	1,022,537	678,284	8,802,115
ENTERPRISE FUNDS						
Water Fund	89.96	4,645,732	576,548	829,489	471,724	6,523,493
Wastewater Fund	71.80	3,765,079	467,253	676,415	370,285	5,279,032
Sanitation Fund	15.37	907,382	108,638	129,558	122,330	1,267,908
Desert Hills Golf Course Fund	9.00	624,561	70,062	86,167	48,173	828,963
Yuma Reg Comm Sys Fund	7.20	488,599	60,638	76,847	38,096	664,180
Total Enterprise Funds	193.32	10,431,353	1,283,139	1,798,476	1,050,608	14,563,576
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	18.00	890,027	110,457	166,952	86,148	1,253,584
Insurance Reserve Fund	-	0	0	0	0	0
Total Internal Service Funds	18.00	890,027	110,457	166,952	86,148	1,253,584
TOTAL ALL FUNDS	1,011.00	\$62,679,734	\$7,383,229	\$9,922,935	\$5,450,618	\$85,436,516

* Full-time employees only, including Elected Officials

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

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance