



CITY OF YUMA BUDGET SCHEDULES
Finance Department
One City Plaza
Yuma, AZ 85364
928-373-1735

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 18, 2025, 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 2025-2026. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2025-2026 tax levy. Final adoption of the tax levy will occur on **July 2, 2025**. 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 2026

| Fiscal Year | | S c h | FUNDS | | | | | | | |
|-------------|--|-------------|--------------|-----------------------|-------------------|-----------------------|------------|----------------------------|------------------------|-----------------|
| | | | General Fund | Special Revenue Funds | Debt Service Fund | Capital Project Funds | ARPA Fund | Enterprise Funds Available | Internal Service Funds | Total All Funds |
| 2025 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E | 129,036,832 | 130,900,399 | 21,522,443 | 5,968,000 | 18,040,898 | 204,571,817 | 15,850,584 | 525,890,973 |
| 2025 | Actual Expenditures/Expenses** | E | 101,921,445 | 64,411,857 | 18,915,593 | 2,399,884 | 6,114,039 | 96,068,906 | 10,717,424 | 300,549,147 |
| 2026 | Fund Balance/Net Position at July 1*** | | 36,484,192 | 37,940,266 | 2,123,899 | 8,834,316 | - | 180,842,008 | 34,899,612 | 301,124,293 |
| 2026 | Primary Property Tax Levy | B | 17,291,632 | - | - | - | - | - | - | 17,291,632 |
| 2026 | Secondary Property Tax Levy | B | - | 581,740 | - | - | - | - | - | 581,740 |
| 2026 | Estimated Revenues Other than Property Taxes | C | 108,191,073 | 128,885,936 | 725,000 | 2,050,725 | 9,500,000 | 82,818,466 | 15,921,393 | 348,092,593 |
| 2026 | Other Financing Sources | D | - | - | 15,000,000 | - | - | - | - | 15,000,000 |
| 2026 | Other Financing (Uses) | D | - | - | - | - | - | - | - | - |
| 2026 | Interfund Transfers In | D | - | 200,645 | 18,897,766 | - | - | - | - | 19,098,411 |
| 2026 | Interfund Transfers Out | D | 12,700,891 | 5,701,116 | - | 456,931 | - | 239,473 | - | 19,098,411 |
| 2026 | Total Financial Resources Available | | 149,266,006 | 161,907,471 | 36,746,665 | 10,428,110 | 9,500,000 | 263,421,001 | 50,821,005 | 682,090,258 |
| 2026 | Budgeted Expenditures/Expenses | E | 139,761,974 | 152,729,397 | 33,897,766 | 5,460,000 | 9,500,000 | 185,177,102 | 20,594,820 | 547,121,059 |

EXPENDITURE LIMITATION COMPARISON

| | 2025 | 2026 |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses | \$ 521,167,546 | \$ 547,121,059 |
| 2. Add/subtract: estimated net reconciling items | - | - |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 521,167,546 | 547,121,059 |
| 4. Less: estimated exclusions | 353,809,831 | 372,341,820 |
| 5. Amount subject to the expenditure limitation | 167,357,715 | \$ 175,059,239 |
| 6. EEC expenditure limitation | \$ 168,185,019 | \$ 175,164,757 |

* 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 2026

| | <u>2025</u> | <u>2026</u> |
|--|----------------------|----------------------|
| 1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A) | <u>\$ 16,601,516</u> | <u>\$ 17,291,632</u> |
| 2. Amount Received from Primary Property Taxation in the 2023-2024 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 | \$ 16,443,414 | \$ 17,291,632 |
| B. Secondary Property Taxes (City-wide) | | |
| C. Special Assessment Districts | | |
| (1) Downtown Mall District | 156,109 | 159,131 |
| (2) Park West Units 4 and 5 | 27,551 | 28,953 |
| (3) Cielo Verde Unit Three Phases 1 and 2 | 19,118 | 16,599 |
| (4) Desert Sky Unit 1 | 73,262 | 78,923 |
| (5) Saguaro Units 3 and 4 | 23,724 | 28,722 |
| (6) Driftwood Ranch Units 1 and 2 | 22,516 | 26,169 |
| (7) Livingston Ranch Unit No. 2 | 38,681 | 44,531 |
| (8) Desert Sands Unit No. 1 | 36,506 | 38,255 |
| (9) Villa Serena Unit No. 1 | 11,062 | 12,659 |
| (10) Araby North Subdivision | 6,399 | 13,438 |
| (11) Autumn Valley Subdivision | 3,112 | 5,677 |
| (12) La Estancia Subdivision | 58,070 | 54,122 |
| (13) Cielo Verde Units 2B, 4 and 6 | 14,639 | - |
| (14) Desert Sands Unit No. 2 | - | - |
| (15) Desert Sands Unit No. 3 | - | - |
| (16) Santana Sub Units 1-4 | 38,246 | 42,404 |
| (17) La Vida | - | 32,157 |
| (18) Barkley Ranch Units 8-10 | - | - |
| (19) Riverview Terrace | - | - |
| | <u>528,995</u> | <u>581,740</u> |
| | <u>\$ 16,972,409</u> | <u>\$ 17,873,372</u> |
| 4. Property Taxes Collected* | | |
| A. Primary Property Taxes | | |
| (1) 2024-2025 Levy | \$ 16,291,513 | |
| (2) Prior Years' Levies | 243,576 | |
| (3) Total Primary Property Taxes | <u>16,535,089</u> | |
| B. Secondary Property Taxes (City-wide) | | |
| (1) 2024-2025 Levy | - | |
| (2) Prior Years' Levies | - | |
| (3) Total Secondary Property Taxes | - | |
| C. Special Assessment Districts | | |
| (1) 2024-2025 Levy | 357,972 | |
| (2) Prior Years' Levies | - | |
| (3) Total Primary Property Taxes | <u>357,972</u> | |
| D. Total Property Taxes Collected | <u>\$ 16,893,061</u> | |

CITY OF YUMA, ARIZONA
TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2026

| | 2025 | 2026 |
|---|-------------------|-------------------|
| 5. Property Tax Rates | | |
| A. City of Yuma Tax Rate | | |
| (1) Primary Property Tax Rate** | \$ 2.1321 | \$ 2.1450 |
| (2) Secondary Property Tax Rate | - | - |
| (3) Total City of Yuma Tax Rate | <u>2.1321</u> | <u>2.1450</u> |
| B. Special Assessment Districts | | |
| (1) Downtown Mall District | 4.2750 | 4.3500 |
| (2) Park West Units 4 and 5 | 0.7000 | 0.7000 |
| (3) Cielo Verde Unit Three Phases 1 and 2 | 1.2245 | 1.0000 |
| (4) Desert Sky Unit 1 | 1.6000 | 1.6000 |
| (5) Saguaro Units 3 and 4 | 0.5000 | 0.5000 |
| (6) Driftwood Ranch Units 1 and 2 | 0.5000 | 0.5000 |
| (7) Livingston Ranch Unit No. 2 | 1.6000 | 1.6000 |
| (8) Desert Sands Unit No. 1 | 1.6000 | 1.6000 |
| (9) Villa Serena Unit No. 1 | 1.8000 | 1.8000 |
| (10) Araby North Subdivision | 1.8000 | 3.6000 |
| (11) Autumn Valley Subdivision | 1.8000 | 1.8000 |
| (12) La Estancia Subdivision | 1.8000 | 1.6000 |
| (13) Cielo Verde Units 2B, 4 and 6 | - | - |
| (14) Desert Sands Unit No. 2 | - | - |
| (15) Desert Sands Unit No. 3 | - | - |
| (16) Santana Sub Units 1-4 | 1.8000 | 1.8000 |
| (17) La Vida | - | 1.8000 |
| (18) Saguaro Units 5 and 6 | - | - |
| (19) Barkley Ranch Units 8-10 | - | - |
| (20) Riverview Terrace | - | - |
| (21) Total Special Assessment Districts Tax Rates | <u>20.9995</u> | <u>24.2500</u> |
| D. Total Property Tax Rates | <u>\$ 23.1316</u> | <u>\$ 26.3950</u> |

*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 2026

| SOURCES OF REVENUES | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|----------------------------------|--|--------------------------------------|--|
| GENERAL FUND | | | |
| Local Taxes: | | | |
| Sales tax (1%) | \$ 34,880,000 | \$ 35,930,000 | \$ 36,770,000 |
| Franchise tax | 3,887,769 | 4,147,757 | 4,229,107 |
| Government Lease Property Excise | 7,205 | 11,814 | 7,205 |
| Delinquent property tax | 240,000 | 243,576 | 255,754 |
| Intergovernmental Revenues: | | | |
| State revenue sharing | 21,000,000 | 21,455,314 | 19,500,000 |
| State sales tax | 14,800,000 | 15,315,861 | 15,400,000 |
| Smart & Safe AZ | 726,000 | 737,052 | 740,000 |
| Auto in-lieu tax | 5,700,000 | 5,843,523 | 5,888,000 |
| Tribal contribution | 15,500 | 21,926 | 16,000 |
| Licenses and Permits: | | | |
| Business licenses | 260,000 | 270,000 | 270,000 |
| Liquor licenses | 45,250 | 45,400 | 45,950 |
| Animal Control licenses | 40,000 | 20,000 | 35,000 |
| Building permits | 1,580,500 | 1,512,300 | 1,530,500 |
| Electrical permits | 405,000 | 398,000 | 405,000 |
| Plumbing permits | 115,000 | 117,500 | 115,000 |
| Mechanical permits | 95,000 | 105,500 | 100,000 |
| Fire inspection | 9,000 | 12,450 | 10,000 |
| Encroachment permits | 27,000 | 27,750 | 27,500 |
| Charges for Services: | | | |
| Zoning and subdivision fees | 49,600 | 73,913 | 51,800 |
| Plan check fees | 475,000 | 515,000 | 525,000 |
| Other development fees | 1,875 | 87,777 | 61,875 |
| Swimming fees | 151,000 | 153,800 | 153,000 |
| Recreation fees | 155,400 | 191,950 | 597,400 |
| Ambulance Service fees | 4,320,000 | 4,400,000 | 4,400,000 |
| Intercity Cost Allocation | 8,135,763 | 8,135,763 | 10,926,985 |
| Other charges | 17,000 | 30,975 | 22,000 |
| Police services | 615,000 | 625,000 | 625,000 |
| Use of Money and Property: | | | |
| Investment income | 2,100,050 | 4,922,075 | 3,433,513 |
| Recreation facility rentals | 292,000 | 300,891 | 303,500 |
| Rents and surcharges | 138,382 | 247,584 | 247,584 |
| Fines, Forfeitures, Penalties: | | | |
| Vehicle code fines | 575,000 | 519,950 | 575,000 |
| Parking & other fines | 425,000 | 380,000 | 425,000 |
| Miscellaneous Revenues: | | | |
| Sale of property | 155,200 | 185,420 | 168,000 |
| Unclassified revenues | 250,100 | 295,059 | 330,400 |
| Total General Fund | <u>\$ 101,689,594</u> | <u>\$ 107,280,880</u> | <u>\$ 108,191,073</u> |

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2026

| SOURCES OF REVENUES | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|--------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| SPECIAL REVENUE FUNDS | | | |
| Highway User Revenue Fund | | | |
| State gasoline tax | \$ 9,905,000 | \$ 9,875,298 | \$ 10,185,000 |
| Investment income | 40,000 | 121,948 | 154,000 |
| Unclassified revenues | 1,500 | 5,880 | 1,500 |
| Total | <u>\$ 9,946,500</u> | <u>\$ 10,003,126</u> | <u>\$ 10,340,500</u> |
| City Road Tax Fund | | | |
| Sales tax (0.5%) | \$ 17,445,650 | \$ 17,960,000 | \$ 18,390,000 |
| Development Charges | 25,000 | 22,000 | 25,000 |
| Investment income | 500,000 | 904,612 | 500,000 |
| Rental income | 33,955 | 33,960 | 33,955 |
| Unclassified revenues | 1,500 | 1,500 | 1,500 |
| Total | <u>\$ 18,006,105</u> | <u>\$ 18,922,072</u> | <u>\$ 18,950,455</u> |
| Public Safety Tax Fund | | | |
| Sales tax (0.2%) | \$ 6,970,400 | \$ 7,180,000 | \$ 7,350,000 |
| Misc Rentals | - | 39,857 | - |
| Investment income | 100,000 | 283,940 | 100,000 |
| Total | <u>\$ 7,070,400</u> | <u>\$ 7,503,797</u> | <u>\$ 7,450,000</u> |
| Two Percent Tax Fund | | | |
| Sales tax (2%) | \$ 9,120,600 | \$ 8,900,000 | \$ 9,015,000 |
| Theatre Revenue | 50,000 | 58,700 | 59,500 |
| Liquor sales | 94,000 | 83,500 | 95,000 |
| Green fees | 971,000 | 1,139,200 | 1,070,000 |
| Concession stand sales | 214,650 | 235,725 | 226,150 |
| Merchandise sales | 225,100 | 247,000 | 245,000 |
| Other sales | 68,500 | 109,036 | 75,500 |
| Commissions & fees | 41,500 | 34,225 | 37,500 |
| Investment income | 100,000 | 227,634 | 100,000 |
| Room rents | 220,000 | 267,000 | 240,000 |
| Equipment rents | 432,500 | 504,200 | 509,000 |
| Restaurant rental | 120,000 | 79,820 | 79,820 |
| Unclassified revenues | 107,500 | 320,327 | 141,050 |
| Total | <u>\$ 11,765,350</u> | <u>\$ 12,206,367</u> | <u>\$ 11,893,520</u> |
| Downtown Mall District Fund | | | |
| Delinquent property tax | \$ 5,000 | \$ 2,000 | \$ 3,000 |
| Unclassified revenues | 2,500 | 1,980 | 869 |
| Total | <u>\$ 7,500</u> | <u>\$ 3,980</u> | <u>\$ 3,869</u> |
| Federal & State Grant Funds | | | |
| Grants | <u>\$ 61,160,475</u> | <u>\$ 15,205,138</u> | <u>\$ 80,172,592</u> |
| | <u>\$ 61,160,475</u> | <u>\$ 15,205,138</u> | <u>\$ 80,172,592</u> |
| ARPA Fund | | | |
| Intergovernmental Revenue | <u>\$ 18,040,898</u> | <u>\$ 6,114,039</u> | <u>\$ 9,500,000</u> |
| | <u>\$ 18,040,898</u> | <u>\$ 6,114,039</u> | <u>\$ 9,500,000</u> |
| Capital Reserve and Contingency Fund | | | |
| Investment Income | <u>\$ -</u> | <u>\$ 132,692</u> | <u>\$ 75,000</u> |
| | <u>\$ -</u> | <u>\$ 132,692</u> | <u>\$ 75,000</u> |

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2026

| SOURCES OF REVENUES | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| Public Safety Settlement Fund | | | |
| Investment Income | \$ - | \$ 33,211 | \$ - |
| Settlement | - | 64,795 | - |
| | <u>\$ -</u> | <u>\$ 98,006</u> | <u>\$ -</u> |
| Total Special Revenue Funds | <u>\$ 125,997,228</u> | <u>\$ 70,189,217</u> | <u>\$ 138,385,936</u> |
| DEBT SERVICE FUND | | | |
| Special Assessments: | | | |
| Investment income | \$ 750,000 | \$ 750,000 | \$ 725,000 |
| Total | <u>\$ 750,000</u> | <u>\$ 750,000</u> | <u>\$ 725,000</u> |
| CAPITAL PROJECTS FUNDS | | | |
| Impact Fees | \$ 2,040,000 | \$ 1,776,000 | \$ 1,990,000 |
| Investment income | 48,475 | 363,556 | 60,725 |
| Total | <u>\$ 2,088,475</u> | <u>\$ 2,139,556</u> | <u>\$ 2,050,725</u> |
| ENTERPRISE FUNDS | | | |
| Water Fund | | | |
| Residential water fees | \$ 16,260,500 | \$ 16,861,000 | \$ 17,364,830 |
| Commercial water fees | 10,615,000 | 11,050,000 | 11,370,000 |
| Fire hydrant fees | 485,300 | 483,660 | 485,300 |
| Delinquent fees | 870,000 | 885,000 | 870,000 |
| Service establishment fees | 305,000 | 247,350 | 265,000 |
| Investment income | 1,500,000 | 2,235,567 | 1,000,000 |
| Unclassified revenues | 250,250 | 715,187 | 328,750 |
| Total | <u>\$ 30,286,050</u> | <u>\$ 32,477,764</u> | <u>\$ 31,683,880</u> |
| Wastewater Fund | | | |
| Residential sewer fees | \$ 12,232,450 | \$ 12,326,000 | \$ 12,711,000 |
| Commercial sewer fees | 6,300,000 | 6,909,045 | 7,221,000 |
| Investment income | 2,000,000 | 1,945,892 | 1,000,000 |
| Unclassified revenues | 1,500 | 4,370 | 500 |
| Total | <u>\$ 20,533,950</u> | <u>\$ 21,185,307</u> | <u>\$ 20,932,500</u> |
| Water and Wastewater Restricted | | | |
| Water capacity fees | \$ 2,700,000 | \$ 2,830,570 | \$ 2,900,000 |
| Sewer capacity fees | 2,800,000 | 3,200,000 | 3,400,000 |
| Water system development charges | 150,000 | 162,000 | 155,000 |
| Sewer system development charges | 200,000 | 200,000 | 200,000 |
| Investment income | 3,128,200 | 4,451,855 | 2,011,986 |
| Unclassified revenues | 100 | 100 | 100 |
| Total | <u>\$ 8,978,300</u> | <u>\$ 10,844,525</u> | <u>\$ 8,667,086</u> |
| Solid Waste Fund | | | |
| Collection fees | \$ 5,565,100 | \$ 5,916,000 | \$ 6,070,000 |
| Receptacles sales | 95,000 | 105,500 | 95,000 |
| Unclassified revenues | 60,000 | 173,286 | 60,000 |
| Total | <u>\$ 5,720,100</u> | <u>\$ 6,194,786</u> | <u>\$ 6,225,000</u> |

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2026

| SOURCES OF REVENUES | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|--|--|--------------------------------------|--|
| Yuma Regional Communications System Fund | | | |
| Radio Repair Fees | \$ 2,329,100 | \$ 2,465,000 | \$ 2,535,000 |
| Federal contributions | 10,430,000 | 2,960,000 | 12,600,000 |
| Investment income | 50,000 | 195,000 | 175,000 |
| Sale of property | 1,000 | 500 | - |
| Total | <u>\$ 12,810,100</u> | <u>\$ 5,620,500</u> | <u>\$ 15,310,000</u> |
| Total Enterprise Funds | <u>\$ 78,328,500</u> | <u>\$ 76,322,882</u> | <u>\$ 82,818,466</u> |
| INTERNAL SERVICE FUNDS | | | |
| Major Equipment Replacement Fund | | | |
| Equipment pre-payments | \$ 5,460,898 | \$ 5,493,730 | \$ 5,936,980 |
| Investment income | 100,000 | 789,695 | 100,000 |
| Unclassified revenue | - | 4,500 | 4,501.00 |
| Total | <u>\$ 5,560,898</u> | <u>\$ 6,287,925</u> | <u>\$ 6,041,481</u> |
| Equipment Maintenance Fund | | | |
| Guaranteed maintenance | \$ 2,772,503 | \$ 2,797,509 | \$ 2,885,444 |
| Non-guaranteed maintenance | 300,000 | 348,000 | 320,000 |
| Total | <u>\$ 3,072,503</u> | <u>\$ 3,145,509</u> | <u>\$ 3,205,444</u> |
| Insurance Reserve Fund | | | |
| Insurance premiums | \$ 2,546,211 | \$ 2,551,206 | \$ 2,957,968 |
| Investment income | 6,500 | 23,355 | 6,500 |
| Unclassified revenue | 1,500,000 | 1,519,385 | 1,500,000 |
| Total | <u>\$ 4,052,711</u> | <u>\$ 4,093,946</u> | <u>\$ 4,464,468</u> |
| Workers Comp Fund | | | |
| Workers Comp charges | \$ 1,450,000 | \$ 2,005,000 | \$ 2,060,000 |
| Investment income | 150,000 | 362,003 | 150,000 |
| Unclassified revenue | - | 18,647.00 | - |
| Total | <u>\$ 1,600,000</u> | <u>\$ 2,385,650</u> | <u>\$ 2,210,000</u> |
| Total Internal Service Funds | <u>\$ 14,286,112</u> | <u>\$ 15,913,030</u> | <u>\$ 15,921,393</u> |
| Total All Funds | <u>\$ 323,139,909</u> | <u>\$ 272,595,565</u> | <u>\$ 348,092,593</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 2026

| FUND | OTHER FINANCING 2026 | | INTERFUND TRANSFERS 2026 | |
|-------------------------------|-------------------------|-------------|-----------------------------|----------------------|
| | SOURCES | USES | IN | (OUT) |
| GENERAL FUND | \$ - | \$ - | \$ - | \$ 12,700,891 |
| SPECIAL REVENUE FUNDS | | | | |
| Highway User Revenue Fund | \$ - | \$ - | \$ - | \$ 96,122 |
| City Road Tax Fund | - | - | - | 4,354,504 |
| Public Safety Tax Fund | - | - | - | 779,204 |
| Two Percent Tax Fund | - | - | - | 471,286 |
| Yuma Mall Maintenance Fund | - | - | 200,645 | - |
| Total Special Revenue Funds | \$ - | \$ - | \$ 200,645 | \$ 5,701,116 |
| DEBT SERVICE FUNDS | \$ 15,000,000 | \$ - | \$ 18,897,766 | \$ - |
| CAPITAL PROJECTS FUNDS | \$ - | \$ - | \$ - | \$ 456,931 |
| ENTERPRISE FUNDS | | | | |
| Water Fund | \$ - | \$ - | \$ - | \$ 49,086 |
| Wastewater Fund | - | - | - | 54,342 |
| Solid Waste Fund | - | - | - | 136,045 |
| Total Enterprise Funds | \$ - | \$ - | \$ - | \$ 239,473 |
| INTERNAL SERVICE FUNDS | \$ - | \$ - | \$ - | \$ - |
| Total All Funds | <u>\$ 15,000,000</u> | <u>\$ -</u> | <u>\$ 19,098,411</u> | <u>\$ 19,098,411</u> |

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|------------------------------------|--|--|--|---|
| GENERAL FUND | | | | |
| Mayor & City Council | \$ 887,153 | \$ - | \$ 809,619 | \$ 878,325 |
| Municipal Court | 3,324,674 | 28,822 | 3,351,859 | 3,486,255 |
| City Administration | 4,906,956 | - | 4,170,062 | 4,602,153 |
| City Attorney | 1,943,512 | 57,883 | 2,000,695 | 2,087,532 |
| Information Technology | 6,401,517 | 61,103 | 6,587,604 | 6,679,968 |
| Finance | 3,284,775 | - | 2,962,569 | 3,434,644 |
| Human Resources | 1,997,671 | 7,440 | 1,980,252 | 2,113,634 |
| General Government | 13,483,804 | - | 1,303,812 | 20,717,884 |
| Planning and Neighborhood Services | 3,005,159 | - | 2,370,853 | - |
| Community Development | - | - | - | 6,411,283 |
| Building Safety | 10,591,274 | 142,620 | 10,736,105 | - |
| Facilities Management | - | - | - | 8,348,891 |
| Engineering | 373,652 | 16,122 | 390,050 | 460,633 |
| Parks and Recreation | 9,704,139 | - | 9,429,589 | 10,818,713 |
| Police | 35,970,494 | 1,967,131 | 33,778,607 | 37,839,983 |
| Fire | 21,316,809 | 2,281,454 | 21,254,763 | 21,923,261 |
| Capital Improvements | 7,292,668 | (10,000) | 795,005 | 9,958,815 |
| Total | <u>\$ 124,484,257</u> | <u>\$ 4,552,575</u> | <u>\$ 101,921,445</u> | <u>\$ 139,761,974</u> |
| SPECIAL REVENUE FUNDS | | | | |
| Highway User Revenue Fund | | | | |
| Mayor & City Council | \$ 36,900 | \$ - | \$ - | \$ 36,900 |
| Public Works | 11,998,425 | (3,373,673) | 8,441,256 | 12,940,352 |
| General Government | 94,860 | - | - | 165,983 |
| Total | <u>\$ 12,130,185</u> | <u>\$ (3,373,673)</u> | <u>\$ 8,441,256</u> | <u>\$ 13,143,235</u> |
| City Road Tax Fund | | | | |
| Public Works | \$ 2,280,396 | \$ 3,374,112 | \$ 5,626,078 | \$ 3,636,705 |
| Engineering | 2,628,559 | - | 2,701,716 | 2,715,779 |
| General Government | 68,450 | 53,517 | - | 119,755 |
| Capital Improvements | 16,416,881 | - | 9,080,401 | 17,933,873 |
| Total | <u>\$ 21,394,286</u> | <u>\$ 3,427,629</u> | <u>\$ 17,408,195</u> | <u>\$ 24,406,112</u> |
| Public Safety Tax Fund | | | | |
| Police | \$ 3,593,266 | \$ (10,000) | \$ 3,949,736 | \$ 4,615,671 |
| Fire | 1,778,456 | 32,640 | 1,757,339 | 1,997,888 |
| General Government | 241,092 | - | 241,092 | 233,690 |
| Capital Improvements | 3,925,500 | - | 2,016,971 | 4,004,000 |
| Total | <u>\$ 9,538,314</u> | <u>\$ 22,640</u> | <u>\$ 7,965,138</u> | <u>\$ 10,851,249</u> |
| Two Percent Tax Fund | | | | |
| City Administration | \$ 1,230,217 | \$ - | \$ 1,049,137 | \$ 1,309,822 |
| General Government | 2,028,874 | - | 1,720,687 | 2,423,057 |
| Engineering | 9,153 | - | 9,355 | 9,689 |
| Parks and Recreation | 8,037,808 | 84,501 | 8,090,464 | 9,017,383 |
| Capital Improvements | 5,014,042 | 9,313 | 4,349,751 | 1,220,729 |
| Total | <u>\$ 16,320,094</u> | <u>\$ 93,814</u> | <u>\$ 15,219,394</u> | <u>\$ 13,980,680</u> |

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--------------------------------------|---|---|--|---|
| Yuma Mall Maintenance Fund | | | | |
| Parks and Recreation | \$ 335,775 | \$ - | \$ 325,254 | \$ 363,645 |
| General Government | 3,079 | - | - | - |
| Total | <u>\$ 338,854</u> | <u>\$ -</u> | <u>\$ 325,254</u> | <u>\$ 363,645</u> |
| Improvement Districts Funds | | | | |
| Public Works | <u>\$ 672,094</u> | <u>\$ -</u> | <u>\$ 398,212</u> | <u>\$ 636,884</u> |
| | <u>\$ 672,094</u> | <u>\$ -</u> | <u>\$ 398,212</u> | <u>\$ 636,884</u> |
| Capital Reserve and Contingency | | | | |
| Capital Improvements | <u>\$ 9,175,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,175,000</u> |
| Total | <u>\$ 9,175,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,175,000</u> |
| Grant Funds | | | | |
| City Administration | \$ 400,000 | \$ 130,836 | \$ 318,825 | \$ 350,000 |
| Planning and Neighborhood Services | 5,613,665 | 106,527 | 1,963,961 | - |
| Community Development | - | - | - | 4,892,540 |
| Building Safety | 60,205 | - | 59,073 | - |
| Parks and Recreation | 85,000 | 100,338 | 101,798 | 285,000 |
| Municipal Court | 100,000 | - | 5,000 | 100,000 |
| City Attorney | 8,000 | 12,000 | 10,650 | 118,000 |
| Information Technology | - | 1,355,141 | 360,550 | 1,000,000 |
| Public Works | 200,000 | 9,950 | - | 200,000 |
| Police | 11,030,709 | 1,404,043 | 6,837,062 | 8,471,960 |
| Fire | 904,237 | 40,000 | 803,959 | 1,665,800 |
| General Government | 10,005,794 | (3,748,148) | 15,000 | 11,113,636 |
| Capital Improvements | 32,752,865 | 590,000 | 4,178,529 | 51,975,656 |
| Total | <u>\$ 61,160,475</u> | <u>\$ 687</u> | <u>\$ 14,654,407</u> | <u>\$ 80,172,592</u> |
| Total Special Revenue Funds | <u>\$ 130,729,302</u> | <u>\$ 171,097</u> | <u>\$ 64,411,857</u> | <u>\$ 152,729,397</u> |
| CAPITAL PROJECT FUNDS | | | | |
| Capital Improvements | \$ 5,420,000 | \$ - | \$ 2,399,884 | \$ 5,460,000 |
| Police Development | 548,000 | - | - | - |
| Total | <u>\$ 5,968,000</u> | <u>\$ -</u> | <u>\$ 2,399,884</u> | <u>\$ 5,460,000</u> |
| ARPA FUNDS | | | | |
| City Administration | \$ 2,906,635 | \$ (150,000) | \$ - | \$ - |
| Neighborhood Services | - | 150,000 | - | - |
| Capital Improvements | 15,134,263 | - | 6,114,039 | 9,500,000 |
| Total | <u>\$ 18,040,898</u> | <u>\$ -</u> | <u>\$ 6,114,039</u> | <u>\$ 9,500,000</u> |
| DEBT SERVICE FUNDS | | | | |
| Municipal Property Corporation Bonds | \$ 21,522,443 | \$ - | \$ 18,915,593 | \$ 33,897,766 |
| Total | <u>\$ 21,522,443</u> | <u>\$ -</u> | <u>\$ 18,915,593</u> | <u>\$ 33,897,766</u> |
| ENTERPRISE FUNDS | | | | |
| Water: | | | | |
| City Administration | \$ - | \$ - | \$ - | \$ - |
| Engineering | 706,847 | - | 705,081 | 713,752 |
| Utilities | 23,694,685 | - | 23,900,691 | 25,037,849 |
| General Government | 204,010 | - | - | 349,899 |
| Capital Improvements | 13,003,500 | - | 3,190,735 | 16,749,500 |
| Total | <u>\$ 37,609,042</u> | <u>\$ -</u> | <u>\$ 27,796,507</u> | <u>\$ 42,851,000</u> |
| Wastewater: | | | | |
| Engineering | \$ 513,760 | \$ - | \$ 506,786 | \$ 521,271 |
| Utilities | 22,222,274 | - | 21,967,684 | 23,034,830 |
| General Government | 161,783 | - | - | 279,618 |
| Capital Improvements | 123,458,500 | - | 33,688,606 | 95,277,000 |
| Total | <u>\$ 146,356,317</u> | <u>\$ -</u> | <u>\$ 56,163,076</u> | <u>\$ 119,112,719</u> |

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---------------------------------|--|--|--|---|
| Yuma Regional Comm. System Fund | | | | |
| Information Technology | \$ 13,872,989 | \$ - | \$ 5,489,027 | \$ 16,324,237 |
| General Government | 24,459 | - | - | - |
| Total | <u>\$ 13,897,448</u> | <u>\$ -</u> | <u>\$ 5,489,027</u> | <u>\$ 16,324,237</u> |
| Solid Waste Fund | | | | |
| City Administration | \$ - | \$ - | \$ - | \$ - |
| Public Works | 6,042,927 | - | 5,991,028 | 6,026,969 |
| Engineering | 5,737 | - | 5,847 | 6,070 |
| General Government | 660,346 | - | 623,421 | 856,107 |
| Total | <u>\$ 6,709,010</u> | <u>\$ -</u> | <u>\$ 6,620,296</u> | <u>\$ 6,889,146</u> |
| Total Enterprise Funds | <u>\$ 204,571,817</u> | <u>\$ -</u> | <u>\$ 96,068,906</u> | <u>\$ 185,177,102</u> |
| INTERNAL SERVICE FUNDS | | | | |
| Equipment Maintenance Fund: | | | | |
| General Government | \$ 34,258 | \$ - | \$ - | \$ - |
| Public Works | 3,118,440 | (245) | 3,055,711 | 3,335,803 |
| Total | <u>\$ 3,152,698</u> | <u>\$ (245)</u> | <u>\$ 3,055,711</u> | <u>\$ 3,335,803</u> |
| Insurance Reserve Fund: | | | | |
| City Attorney | \$ 1,170,000 | \$ - | \$ 562,584 | \$ 1,135,000 |
| General Government | 2,605,196 | - | 2,957,577 | 3,389,635 |
| Public Works | - | - | 14,533 | - |
| Total | <u>\$ 3,775,196</u> | <u>\$ -</u> | <u>\$ 3,534,694</u> | <u>\$ 4,524,635</u> |
| Equipment Replacement Fund: | | | | |
| Community Development | \$ - | \$ - | \$ - | \$ 277,309 |
| Building Safety | 236,232 | - | 53,000 | - |
| Facilities Management | - | - | - | 102,261 |
| Public Works | 3,545,929 | - | 1,792,942 | 4,928,652 |
| Utilities | 54,122 | - | 41,871 | 314,117 |
| Information Technology | 46,933 | - | 46,933 | - |
| Parks and Recreation | 1,446,354 | - | 307,832 | 2,075,500 |
| Police Department | 593,365 | - | 227,000 | 1,134,508 |
| Fire Department | - | - | 7,441 | 902,035 |
| Total | <u>\$ 5,922,935</u> | <u>\$ -</u> | <u>\$ 2,477,019</u> | <u>\$ 9,734,382</u> |
| Workmans' Comp Fund | <u>3,000,000</u> | <u>-</u> | <u>1,650,000</u> | <u>3,000,000</u> |
| Total Internal Service Funds | <u>\$ 15,850,829</u> | <u>\$ (245)</u> | <u>\$ 10,717,424</u> | <u>\$ 20,594,820</u> |
| Total All Funds | <u><u>\$ 521,167,546</u></u> | <u><u>\$ 4,723,427</u></u> | <u><u>\$ 300,549,147</u></u> | <u><u>\$ 547,121,059</u></u> |

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

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES EXPENSES 2025* | BUDGETED EXPENDITURES EXPENSES 2026 |
|---------------------------------|---|--|---|--|
| MAYOR & CITY COUNCIL | | | | |
| General Fund | \$ 887,153 | \$ - | \$ 809,619 | \$ 878,325 |
| Special Highway Users Fund | 36,900 | - | - | 36,900 |
| Total | <u>\$ 924,053</u> | <u>\$ -</u> | <u>\$ 809,619</u> | <u>\$ 915,225</u> |
| MUNICIPAL COURT | | | | |
| General Fund | \$ 3,324,674 | \$ 28,822 | \$ 3,351,859 | \$ 3,486,255 |
| Grant Funds | 100,000 | - | 5,000 | 100,000 |
| Total | <u>\$ 3,424,674</u> | <u>\$ 28,822</u> | <u>\$ 3,356,859</u> | <u>\$ 3,586,255</u> |
| CITY ADMINISTRATION | | | | |
| General Fund | \$ 4,906,956 | \$ - | \$ 4,170,062 | \$ 4,602,153 |
| Two Percent Tax Fund | 1,230,217 | - | 1,049,137 | 1,309,822 |
| Grant Funds | 400,000 | 130,836 | 318,825 | 350,000 |
| ARPA Fund | 2,906,635 | (150,000) | - | - |
| Total | <u>\$ 9,443,808</u> | <u>\$ (19,164)</u> | <u>\$ 5,538,024</u> | <u>\$ 6,261,975</u> |
| CITY ATTORNEY | | | | |
| General Fund | \$ 1,943,512 | \$ 57,883 | \$ 2,000,695 | \$ 2,087,532 |
| Grant Funds | 8,000 | 12,000 | 10,650 | 118,000 |
| Insurance Reserve Fund | 1,170,000 | - | 562,584 | 1,135,000 |
| Total | <u>\$ 3,121,512</u> | <u>\$ 69,883</u> | <u>\$ 2,573,929</u> | <u>\$ 3,340,532</u> |
| INFORMATION TECHNOLOGY | | | | |
| General Fund | \$ 6,401,517 | \$ 61,103 | \$ 6,587,604 | \$ 6,679,968 |
| Yuma Regional Comm. System Fund | 13,872,989 | - | 5,489,027 | 16,324,237 |
| Equipment Replacement Fund | 46,933 | - | 46,933.00 | - |
| Grant Funds | - | 1,355,141 | 360,550 | 1,000,000.00 |
| Total | <u>\$ 20,321,439</u> | <u>\$ 1,416,244</u> | <u>\$ 12,484,114</u> | <u>\$ 24,004,205</u> |
| FINANCE | | | | |
| General Fund | \$ 3,284,775 | \$ - | \$ 2,962,569 | \$ 3,434,644 |
| Total | <u>\$ 3,284,775</u> | <u>\$ -</u> | <u>\$ 2,962,569</u> | <u>\$ 3,434,644</u> |
| HUMAN RESOURCES | | | | |
| General Fund | \$ 1,997,671 | \$ 7,440 | \$ 1,980,252 | \$ 2,113,634 |
| Total | <u>\$ 1,997,671</u> | <u>\$ 7,440</u> | <u>\$ 1,980,252</u> | <u>\$ 2,113,634</u> |

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES EXPENSES 2025* | BUDGETED EXPENDITURES EXPENSES 2026 |
|---|---|--|---|--|
| GENERAL GOVERNMENT | | | | |
| General Fund | \$ 13,483,804 | \$ - | \$ 1,303,812 | \$ 20,717,884 |
| Highway User Revenue Fund | 94,860 | - | - | 165,983 |
| City Road Tax Fund | 68,450 | 53,517.00 | - | 119,755 |
| Public Safety Tax Fund | 241,092 | - | 241,092 | 233,690 |
| Two Percent Tax Fund | 2,028,874 | - | 1,720,687 | 2,423,057 |
| Mall Maintenance Fund | 3,079 | - | - | - |
| Grant Funds | 10,005,794 | (3,748,148) | 15,000.00 | 11,113,636 |
| Debt Service Fund | 21,522,443 | - | 18,915,593 | 33,897,766 |
| Water Fund | 204,010 | - | - | 349,899 |
| Wastewater Fund | 161,783 | - | - | 279,618 |
| Yuma Regional Comm. System Fund | 24,459 | - | - | - |
| Equipment Maintenance Fund | 34,258 | - | - | - |
| Solid Waste Fund | 660,346 | - | 623,421 | 856,107 |
| Insurance Reserve Fund | 2,605,196 | - | 2,957,577 | 3,389,635 |
| Workmans' Comp Fund | 3,000,000 | - | 1,650,000 | 3,000,000 |
| Total | <u>\$ 54,138,448</u> | <u>\$ (3,694,631)</u> | <u>\$ 27,427,182</u> | <u>\$ 76,547,030</u> |
| PLANNING AND NEIGHBORHOOD SERVICES | | | | |
| General Fund | \$ 3,005,159 | \$ - | \$ 2,370,853 | \$ - |
| Grant Funds | 5,613,665 | 106,527 | 1,963,961 | - |
| ARPA Fund | - | 150,000 | - | - |
| Total | <u>\$ 8,618,824</u> | <u>\$ 256,527</u> | <u>\$ 4,334,814</u> | <u>\$ -</u> |
| COMMUNITY DEVELOPMENT | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 6,411,283 |
| Grant Funds | - | - | - | 4,892,540 |
| Equipment Replacement Fund | - | - | - | 277,309.00 |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,581,132</u> |
| BUILDING SAFETY | | | | |
| General Fund | \$ 10,591,274 | \$ 142,620 | \$ 10,736,105 | \$ - |
| Grants Funds | 60,205 | - | 59,073 | - |
| Equipment Replacement Fund | 236,232 | - | 53,000 | - |
| Total | <u>\$ 10,887,711</u> | <u>\$ 142,620</u> | <u>\$ 10,848,178</u> | <u>\$ -</u> |
| FACILITIES MANAGEMENT | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 8,348,891 |
| Equipment Replacement Fund | - | - | - | 102,261 |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,451,152</u> |

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES EXPENSES 2025* | BUDGETED EXPENDITURES EXPENSES 2026 |
|-------------------------------|---|--|---|--|
| PUBLIC WORKS | | | | |
| Highway User Revenue Fund | \$ 11,998,425 | \$ (3,373,673) | \$ 8,441,256 | \$ 12,940,352 |
| City Road Tax Fund | 2,280,396 | 3,374,112 | 5,626,078 | 3,636,705 |
| Improvement Districts Funds | 672,094 | - | 398,212 | 636,884 |
| Grant Funds | 200,000 | 9,950.00 | - | 200,000 |
| Solid Waste | 6,042,927 | - | 5,991,028 | 6,026,969 |
| Equipment Maintenance Fund | 3,118,440 | (245.00) | 3,055,711 | 3,335,803 |
| Equipment Replacement Fund | 3,545,929 | - | 1,792,942 | 4,928,652 |
| Insurance Reserve | - | - | 14,533 | - |
| Total | <u>\$ 27,858,211</u> | <u>\$ 10,144</u> | <u>\$ 25,305,228</u> | <u>\$ 31,705,365</u> |
| ENGINEERING | | | | |
| General Fund | \$ 373,652 | \$ 16,122.00 | \$ 390,050 | \$ 460,633 |
| City Road Tax Fund | 2,628,559 | - | 2,701,716 | 2,715,779 |
| Two Percent Tax Fund | 9,153 | - | 9,355 | 9,689 |
| Water Fund | 706,847 | - | 705,081 | 713,752 |
| Wastewater Fund | 513,760 | - | 506,786 | 521,271 |
| Solid Waste | 5,737 | - | 5,847 | 6,070 |
| Total | <u>\$ 4,237,708</u> | <u>\$ 16,122.00</u> | <u>\$ 4,318,835</u> | <u>\$ 4,427,194</u> |
| UTILITIES | | | | |
| Water Funds | \$ 23,694,685 | \$ - | \$ 23,900,691 | \$ 25,037,849 |
| Wastewater Funds | 22,222,274 | - | 21,967,684 | 23,034,830 |
| Equipment Replacement Fund | 54,122 | - | 41,871 | 314,117 |
| Total | <u>\$ 45,971,081</u> | <u>\$ -</u> | <u>\$ 45,910,246</u> | <u>\$ 48,386,796</u> |
| PARKS & RECREATION | | | | |
| General Fund | \$ 9,704,139 | \$ - | \$ 9,429,589 | \$ 10,818,713 |
| Two Percent Tax Fund | 8,037,808 | 84,501 | 8,090,464 | 9,017,383 |
| Mall Maintenance Fund | 335,775 | - | 325,254 | 363,645 |
| Grant Funds | 85,000 | 100,338 | 101,798 | 285,000 |
| Equipment Replacement Fund | 1,446,354 | - | 307,832 | 2,075,500 |
| Total | <u>\$ 19,609,076</u> | <u>\$ 184,839</u> | <u>\$ 18,254,937</u> | <u>\$ 22,560,241</u> |
| POLICE | | | | |
| General Fund | \$ 35,970,494 | \$ 1,967,131 | \$ 33,778,607 | \$ 37,839,983 |
| Public SafetyTax Fund | 3,593,266 | (10,000) | 3,949,736 | 4,615,671 |
| Equipment Replacement Fund | 593,365 | - | 227,000 | 1,134,508 |
| Police Development Fee Fund | 548,000 | - | - | - |
| Grant Funds | 11,030,709 | 1,404,043 | 6,837,062 | 8,471,960 |
| Total | <u>\$ 51,735,834</u> | <u>\$ 3,361,174</u> | <u>\$ 44,792,405</u> | <u>\$ 52,062,122</u> |
| FIRE | | | | |
| General Fund | \$ 21,316,809 | \$ 2,281,454 | \$ 21,254,763 | \$ 21,923,261 |
| Public SafetyTax Fund | 1,778,456 | 32,640 | 1,757,339 | 1,997,888 |
| Equipment Replacement Fund | - | - | 7,441 | 902,035.00 |
| Grant Funds | 904,237 | 40,000 | 803,959 | 1,665,800 |
| Total | <u>\$ 23,999,502</u> | <u>\$ 2,354,094</u> | <u>\$ 23,823,502</u> | <u>\$ 26,488,984</u> |

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES EXPENSES 2025* | BUDGETED EXPENDITURES EXPENSES 2026 |
|---------------------------------|---|--|---|--|
| CAPITAL PROJECTS | | | | |
| Capital Projects Fund | \$ 5,420,000 | \$ - | \$ 2,399,884 | \$ 5,460,000 |
| Capital Reserve and Contingency | 9,175,000 | - | - | 9,175,000 |
| General Fund | 7,292,668 | (10,000) | 795,005 | 9,958,815 |
| City Road Tax Fund | 16,416,881 | - | 9,080,401 | 17,933,873 |
| Public Safety Tax Fund | 3,925,500 | - | 2,016,971 | 4,004,000 |
| Two Percent Tax Fund | 5,014,042 | 9,313 | 4,349,751 | 1,220,729 |
| Grant Funds | 32,752,865 | 590,000 | 4,178,529 | 51,975,656 |
| ARPA Fund | 15,134,263 | - | 6,114,039 | 9,500,000 |
| Water Funds | 13,003,500 | - | 3,190,735 | 16,749,500 |
| Wastewater Funds | 123,458,500 | - | 33,688,606 | 95,277,000 |
| Total | <u>\$ 231,593,219</u> | <u>\$ 589,313</u> | <u>\$ 65,813,921</u> | <u>\$ 221,254,573</u> |
| Total All Funds | <u>\$ 521,167,546</u> | <u>\$ 4,723,427</u> | <u>\$ 300,549,147</u> | <u>\$ 547,121,059</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 2026

| FUND | Full-Time Equivalent (FTE) * | Employee Salaries and Hourly Costs** | Retirement Costs*** | Healthcare Costs**** | Other Benefit Costs | Total Estimated Personnel Compensation |
|-------------------------------------|---|---|--------------------------------|---------------------------------|--------------------------------|---|
| GENERAL FUND | 740.13 | 63,149,842 | 8,811,297 | 8,724,910 | 5,342,935 | \$86,028,984 |
| SPECIAL REVENUE FUNDS | | | | | | |
| Highway User Revenue Fund | 47.50 | 2,787,611 | 334,519 | 441,283 | 349,722 | 3,913,135 |
| City Road Tax Fund | 24.80 | 2,498,415 | 297,410 | 383,143 | 278,948 | 3,457,916 |
| Two Percent Tax Fund | 39.98 | 3,213,325 | 349,231 | 426,023 | 304,219 | 4,292,798 |
| Grants Fund | 3.90 | 623,106 | 74,774 | 31,166 | 57,096 | 786,142 |
| Mall Maintenance Fund | 2.10 | 84,574 | 9,962 | 36,980 | 8,873 | 140,389 |
| Total Special Revenue Funds | 118.28 | 9,207,031 | 1,065,896 | 1,318,595 | 998,858 | 12,590,380 |
| ENTERPRISE FUNDS | | | | | | |
| Water Fund | 96.99 | 6,753,671 | 810,445 | 1,060,697 | 683,988 | 9,308,801 |
| Wastewater Fund | 70.35 | 5,307,746 | 636,929 | 811,876 | 519,933 | 7,276,484 |
| Sanitation Fund | 16.95 | 1,230,486 | 147,663 | 172,131 | 166,356 | 1,716,636 |
| Yuma Reg Comm Sys Fund | 8.30 | 717,494 | 86,324 | 125,809 | 55,966 | 985,593 |
| Total Enterprise Funds | 192.59 | 14,009,397 | 1,681,361 | 2,170,513 | 1,426,243 | 19,287,514 |
| INTERNAL SERVICE FUNDS | | | | | | |
| Equipment Maintenance Fund | 17.00 | 1,109,810 | 133,176 | 177,868 | 104,113 | 1,524,967 |
| Total Internal Service Funds | 17.00 | 1,109,810 | 133,176 | 177,868 | 104,113 | 1,524,967 |
| TOTAL ALL FUNDS | 1,068.00 | \$87,476,080 | \$11,691,730 | \$12,391,886 | \$7,872,149 | \$119,431,845 |

* Full-time employees only, including Elected Officials overfill positions

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

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance