



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

	2025	2026
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 16,601,516	\$ 17,291,632
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	-	-
	528,995	581,740
	\$ 16,972,409	\$ 17,873,372
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	16,535,089	
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	357,972	
D. Total Property Taxes Collected	\$ 16,893,061	

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