



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 17, 2026, 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 2026-2027. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2026-2027 tax levy. Final adoption of the tax levy will occur on **July 1, 2026**. 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 2027

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
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	139,808,127	151,773,615	33,897,766	5,460,000	9,609,629	185,977,102	20,594,820	547,121,059
2026	Actual Expenditures/Expenses**	E	109,268,462	59,273,736	28,001,175	13,961,306	4,609,629	123,655,726	13,887,117	352,657,151
2027	Fund Balance/Net Position at July 1***		41,765,878	95,736,558	1,817,297	7,016,988	-	146,470,482	41,343,036	334,150,238
2027	Primary Property Tax Levy	B	18,020,540	-	-	-	-	-	-	18,020,540
2027	Secondary Property Tax Levy	B	-	581,107	-	-	-	-	-	581,107
2027	Estimated Revenues Other than Property Taxes	C	111,232,336	120,004,659	685,000	3,375,700	4,890,371	85,422,337	16,247,569	341,857,972
2027	Other Financing Sources	D	-	-	15,000,000	-	-	-	-	15,000,000
2027	Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2027	Interfund Transfers In	D	-	250,790	28,466,585	-	-	-	-	28,717,375
2027	Interfund Transfers Out	D	19,385,382	8,663,002	-	438,998	-	229,993	-	28,717,375
2027	Total Financial Resources Available		151,633,372	207,910,112	45,968,882	9,953,690	4,890,371	231,662,826	57,590,605	709,609,857
2027	Budgeted Expenditures/Expenses	E	137,968,815	124,967,391	43,466,585	69,361,865	4,890,371	166,225,450	19,882,042	566,762,519

EXPENDITURE LIMITATION COMPARISON

	2026	2027
1. Budgeted expenditures/expenses	\$ 547,121,059	\$ 566,762,519
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	547,121,059	566,762,519
4. Less: estimated exclusions	371,956,302	383,647,436
5. Amount subject to the expenditure limitation	175,164,757	\$ 183,115,083
6. EEC expenditure limitation	\$ 175,164,757	\$ 183,115,083

* 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 2027

	<u>2026</u>	<u>2027</u>
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	<u>\$ 17,291,632</u>	<u>\$ 18,039,979</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	\$ 17,187,850	\$ 18,020,540
B. Secondary Property Taxes (City-wide)		
C. Special Assessment Districts		
(1) Downtown Mall District	159,131	157,893
(2) Park West Units 4 and 5	28,953	30,401
(3) Cielo Verde Unit Three Phases 1 and 2	16,599	8,716
(4) Desert Sky Unit 1	78,923	77,696
(5) Saguaro Units 3 and 4	28,722	21,150
(6) Driftwood Ranch Units 1 and 2	26,169	14,941
(7) Livingston Ranch Unit No. 2	44,531	43,837
(8) Desert Sands Unit No. 1	38,255	35,149
(9) Villa Serena Unit No. 1	12,659	17,609
(10) Araby North Subdivision	6,719	7,055
(11) Autumn Valley Subdivision	5,677	6,852
(12) La Estancia Subdivision	54,122	49,591
(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	42,404	56,430
(17) La Vida	32,157	53,787
(18) Barkley Ranch Units 8-10	-	-
(19) Riverview Terrace	-	-
	<u>575,021</u>	<u>581,107</u>
	<u>\$ 17,762,871</u>	<u>\$ 18,601,647</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2025-2026 Levy	\$ 16,937,851	
(2) Prior Years' Levies	312,621	
(3) Total Primary Property Taxes	<u>17,250,472</u>	
B. Secondary Property Taxes (City-wide)		
(1) 2025-2026 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts		
(1) 2025-2026 Levy	428,394	
(2) Prior Years' Levies	-	
(3) Total Primary Property Taxes	<u>428,394</u>	
D. Total Property Taxes Collected	<u>\$ 17,678,866</u>	

CITY OF YUMA, ARIZONA
TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2027

	<u>2026</u>	<u>2027</u>
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate**	\$ 2.1321	\$ 2.1321
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>2.1321</u>	<u>2.1321</u>
B. Special Assessment Districts		
(1) Downtown Mall District	4.3500	4.4250
(2) Park West Units 4 and 5	0.7000	0.7000
(3) Cielo Verde Unit Three Phases 1 and 2	1.0000	0.5000
(4) Desert Sky Unit 1	1.6000	1.5000
(5) Saguaro Units 3 and 4	0.5000	0.3500
(6) Driftwood Ranch Units 1 and 2	0.5000	0.2500
(7) Livingston Ranch Unit No. 2	1.6000	1.5000
(8) Desert Sands Unit No. 1	1.6000	1.4000
(9) Villa Serena Unit No. 1	1.8000	1.8000
(10) Araby North Subdivision	1.8000	1.8000
(11) Autumn Valley Subdivision	1.8000	1.8000
(12) La Estancia Subdivision	1.6000	1.4000
(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	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>22.4500</u>	<u>21.0250</u>
D. Total Property Tax Rates	<u>\$ 24.5821</u>	<u>\$ 23.1571</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 2027

SOURCES OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 36,770,000	\$ 37,042,000	\$ 37,694,000
Franchise tax	4,229,107	3,979,394	4,134,245
Government Lease Property Excise	7,205	9,200	7,560
Delinquent property tax	255,754	345,500	275,000
Intergovernmental Revenues:			
State revenue sharing	19,500,000	20,185,000	21,470,000
State sales tax	15,400,000	15,636,000	15,567,000
Smart & Safe AZ	740,000	738,200	735,000
Auto in-lieu tax	5,888,000	6,030,000	6,196,000
Tribal contribution	16,000	114,609	25,000
Licenses and Permits:			
Business licenses	270,000	272,000	270,000
Liquor licenses	45,950	47,750	47,200
Animal Control licenses	35,000	39,500	40,000
Building permits	1,530,500	1,572,000	1,565,500
Electrical permits	405,000	344,600	405,000
Plumbing permits	115,000	125,000	115,000
Mechanical permits	100,000	106,500	100,000
Fire inspection	10,000	14,400	10,000
Encroachment permits	27,500	25,000	27,500
Charges for Services:			
Zoning and subdivision fees	51,800	57,136	52,300
Plan check fees	525,000	515,000	525,000
Other development fees	61,875	79,200	60,000
Swimming fees	153,000	153,700	153,000
Recreation fees	597,400	695,650	632,400
Ambulance Service fees	4,400,000	5,185,600	6,185,600
Intercity Cost Allocation	10,926,985	10,426,985	9,426,865
Other charges	22,000	20,329	2,000
Police services	625,000	665,000	625,000
Use of Money and Property:			
Investment income	3,433,513	3,498,910	2,900,150
Recreation facility rentals	303,500	321,753	299,933
Rents and surcharges	247,584	192,983	192,983
Fines, Forfeitures, Penalties:			
Vehicle code fines	575,000	546,000	575,000
Parking & other fines	425,000	485,718	435,000
Miscellaneous Revenues:			
Sale of property	168,000	185,662	168,000
Unclassified revenues	330,400	467,623	315,100
Total General Fund	<u>\$ 108,191,073</u>	<u>\$ 110,123,902</u>	<u>\$ 111,232,336</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2027

SOURCES OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 10,185,000	\$ 10,179,000	\$ 10,382,000
Investment income	154,000	134,212	134,000
Unclassified revenues	1,500	1,200	1,500
Total	<u>\$ 10,340,500</u>	<u>\$ 10,314,412</u>	<u>\$ 10,517,500</u>
City Road Tax Fund			
Sales tax (0.5%)	\$ 18,390,000	\$ 18,521,000	\$ 18,847,000
Development Charges	25,000	24,619	25,000
Investment income	500,000	695,500	500,000
Rental income	33,955	34,044	34,044
Unclassified revenues	1,500	-	-
Total	<u>\$ 18,950,455</u>	<u>\$ 19,275,163</u>	<u>\$ 19,406,044</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 7,350,000	\$ 7,408,400	\$ 7,538,800
Investment income	100,000	242,195	100,000
Total	<u>\$ 7,450,000</u>	<u>\$ 7,650,595</u>	<u>\$ 7,638,800</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 9,015,000	\$ 9,024,700	\$ 9,101,900
Theatre Revenue	59,500	54,016	59,500
Liquor sales	95,000	62,175	97,000
Green fees	1,070,000	984,700	1,095,000
Concession stand sales	226,150	221,840	232,200
Merchandise sales	245,000	176,950	225,000
Other sales	75,500	83,165	78,500
Commissions & fees	37,500	40,340	30,500
Investment income	100,000	105,500	70,000
Room rents	240,000	253,600	245,000
Equipment rents	509,000	517,900	516,500
Restaurant rental	79,820	62,584	73,680
Unclassified revenues	141,050	73,905	40,800
Total	<u>\$ 11,893,520</u>	<u>\$ 11,661,375</u>	<u>\$ 11,865,580</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 3,000	\$ 1,367	\$ 3,000
Unclassified revenues	869	1,980	2,000
Total	<u>\$ 3,869</u>	<u>\$ 3,347</u>	<u>\$ 5,000</u>
Federal & State Grant Funds			
Grants	<u>\$ 80,172,592</u>	<u>\$ 18,545,426</u>	<u>\$ 70,511,735</u>
	<u>\$ 80,172,592</u>	<u>\$ 18,545,426</u>	<u>\$ 70,511,735</u>
ARPA Fund			
Intergovernmental Revenue	<u>\$ 9,500,000</u>	<u>\$ 4,609,629</u>	<u>\$ 4,890,371</u>
	<u>\$ 9,500,000</u>	<u>\$ 4,609,629</u>	<u>\$ 4,890,371</u>
Capital Reserve and Contingency Fund			
Investment Income	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 60,000</u>
	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 60,000</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2027

SOURCES OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
Public Safety Settlement Fund			
Settlement	\$ -	\$ 105,752	\$ -
	<u>\$ -</u>	<u>\$ 105,752</u>	<u>\$ -</u>
Total Special Revenue Funds	<u>\$ 138,385,936</u>	<u>\$ 72,240,699</u>	<u>\$ 124,895,030</u>
DEBT SERVICE FUND			
Special Assessments:			
Investment income	\$ 725,000	\$ 725,950	\$ 685,000
Total	<u>\$ 725,000</u>	<u>\$ 725,950</u>	<u>\$ 685,000</u>
CAPITAL PROJECTS FUNDS			
Impact Fees	\$ 1,990,000	\$ 1,546,900	\$ 1,340,000
Investment income	60,725	1,532,720	2,035,700
Total	<u>\$ 2,050,725</u>	<u>\$ 3,079,620</u>	<u>\$ 3,375,700</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 17,364,830	\$ 17,710,770	\$ 18,015,267
Commercial water fees	11,370,000	11,639,150	11,855,000
Fire hydrant fees	485,300	493,202	495,400
Delinquent fees	870,000	885,500	890,000
Service establishment fees	265,000	252,476	260,000
Investment income	1,000,000	2,105,280	1,577,500
Unclassified revenues	328,750	381,769	246,750
Total	<u>\$ 31,683,880</u>	<u>\$ 33,468,147</u>	<u>\$ 33,339,917</u>
Wastewater Fund			
Residential sewer fees	\$ 12,711,000	\$ 12,861,018	\$ 13,101,285
Commercial sewer fees	7,221,000	7,166,930	7,406,725
Investment income	1,000,000	1,253,000	1,327,500
Unclassified revenues	500	850	500
Total	<u>\$ 20,932,500</u>	<u>\$ 21,281,798</u>	<u>\$ 21,836,010</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 2,900,000	\$ 3,059,050	\$ 2,950,000
Sewer capacity fees	3,400,000	3,186,400	3,400,000
Water system development charges	155,000	184,600	165,000
Sewer system development charges	200,000	241,720	200,000
Investment income	2,011,986	3,089,576	1,668,500
Unclassified revenues	100	130	100
Total	<u>\$ 8,667,086</u>	<u>\$ 9,761,476</u>	<u>\$ 8,383,600</u>
Solid Waste Fund			
Collection fees	\$ 6,070,000	\$ 6,164,504	\$ 6,350,500
Receptacles sales	95,000	100,760	105,000
Unclassified revenues	60,000	113,272	60,000
Total	<u>\$ 6,225,000</u>	<u>\$ 6,378,536</u>	<u>\$ 6,515,500</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2027

SOURCES OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 2,535,000	\$ 2,523,850	\$ 2,597,310
Federal contributions	12,600,000	3,300,000	12,600,000
Investment income	175,000	160,000	150,000
Total	<u>\$ 15,310,000</u>	<u>\$ 5,983,850</u>	<u>\$ 15,347,310</u>
Total Enterprise Funds	<u>\$ 82,818,466</u>	<u>\$ 76,873,807</u>	<u>\$ 85,422,337</u>
INTERNAL SERVICE FUNDS			
Major Equipment Replacement Fund			
Equipment pre-payments	\$ 5,936,980	\$ 5,941,481	\$ 5,855,248
Investment income	100,000	678,000	100,000
Unclassified revenue	4,501	4,500	4,500
Total	<u>\$ 6,041,481</u>	<u>\$ 6,623,981</u>	<u>\$ 5,959,748</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,885,444	\$ 2,898,241	\$ 3,014,831
Non-guaranteed maintenance	320,000	492,500	350,000
Sale of property	-	616	-
Total	<u>\$ 3,205,444</u>	<u>\$ 3,391,357</u>	<u>\$ 3,364,831</u>
Insurance Reserve Fund			
Insurance premiums	\$ 2,957,968	\$ 2,965,968	\$ 3,206,490
Investment income	6,500	51,600	6,500
Unclassified revenue	1,500,000	1,500,000	1,500,000
Total	<u>\$ 4,464,468</u>	<u>\$ 4,517,568</u>	<u>\$ 4,712,990</u>
Workers Comp Fund			
Workers Comp charges	\$ 2,060,000	\$ 2,240,204	\$ 2,060,000
Investment income	150,000	342,600	150,000
Unclassified revenue	-	49,777	-
Total	<u>\$ 2,210,000</u>	<u>\$ 2,632,581</u>	<u>\$ 2,210,000</u>
Total Internal Service Funds	<u>\$ 15,921,393</u>	<u>\$ 17,165,487</u>	<u>\$ 16,247,569</u>
Total All Funds	<u><u>\$ 348,092,593</u></u>	<u><u>\$ 280,209,465</u></u>	<u><u>\$ 341,857,972</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 2027

FUND	OTHER FINANCING 2027		INTERFUND TRANSFERS 2027	
	SOURCES	USES	IN	(OUT)
GENERAL FUND	\$ -	\$ -	\$ -	\$ 19,385,382
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ -	\$ -	\$ -	\$ 92,317
City Road Tax Fund	-	-	-	5,862,485
Public Safety Tax Fund	-	-	-	2,255,046
Two Percent Tax Fund	-	-	-	453,154
Yuma Mall Maintenance Fund	-	-	250,790	-
Total Special Revenue Funds	\$ -	\$ -	\$ 250,790	\$ 8,663,002
DEBT SERVICE FUNDS	\$ 15,000,000	\$ -	\$ 28,466,585	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ -	\$ 438,998
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -	\$ -	\$ 47,143
Wastewater Fund	-	-	-	52,190
Solid Waste Fund	-	-	-	130,660
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ 229,993
INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -	\$ -
Total All Funds	<u>\$ 15,000,000</u>	<u>\$ -</u>	<u>\$ 28,717,375</u>	<u>\$ 28,717,375</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
GENERAL FUND				
Mayor & City Council	\$ 878,325	\$ -	\$ 899,884	\$ 901,903
Municipal Court	3,486,255	-	3,457,229	3,739,694
City Administration	4,602,153	(12,300)	3,754,125	4,664,877
City Attorney	2,087,532	-	2,066,645	2,328,419
Information Technology	6,679,968	-	6,700,817	6,981,780
Finance	3,434,644	-	3,172,160	3,544,664
Human Resources	2,113,634	-	2,059,294	2,256,607
General Government	20,717,884	-	853,169	19,542,774
Planning and Neighborhood Services	6,411,283	(114,710)	6,023,483	-
Community Development	-	-	-	7,070,805
Building Safety	8,348,891	127,010	8,192,167	-
Facilities Management	-	-	-	8,871,973
Engineering	460,633	-	454,123	489,008
Parks and Recreation	10,818,713	-	10,242,439	11,977,225
Police	37,839,983	28,000	36,305,564	39,723,076
Fire	21,923,261	18,153	23,489,419	24,706,010
Capital Improvements	9,958,815	-	1,597,944	1,170,000
Total	<u>\$ 139,761,974</u>	<u>\$ 46,153</u>	<u>\$ 109,268,462</u>	<u>\$ 137,968,815</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & City Council	\$ 36,900	\$ -	\$ 36,900	\$ 45,000
Public Works	12,940,352	(47,519)	12,475,570	13,052,060
General Government	165,983	-	-	138,504
Total	<u>\$ 13,143,235</u>	<u>\$ (47,519)</u>	<u>\$ 12,512,470</u>	<u>\$ 13,235,564</u>
City Road Tax Fund				
Public Works	\$ 3,636,705	\$ 47,519	\$ 3,824,263	\$ 4,264,177
Engineering	2,715,779	-	2,788,155	3,210,505
General Government	119,755	-	-	170,617
Capital Improvements	17,933,873	(800,000)	8,144,081	3,319,988
Total	<u>\$ 24,406,112</u>	<u>\$ (752,481)</u>	<u>\$ 14,756,499</u>	<u>\$ 10,965,287</u>
Public Safety Tax Fund				
Police	\$ 4,615,671	\$ (28,000)	\$ 4,455,389	\$ 3,696,283
Fire	1,997,888	(18,153)	1,999,602	3,278,071
General Government	233,690	-	233,690	259,971
Capital Improvements	4,004,000	-	545,179	251,000
Total	<u>\$ 10,851,249</u>	<u>\$ (46,153)</u>	<u>\$ 7,233,860</u>	<u>\$ 7,485,325</u>
Two Percent Tax Fund				
City Administration	\$ 1,309,822	\$ -	\$ 952,562	\$ 1,391,642
General Government	2,423,057	-	2,306,348	2,940,902
Engineering	9,689	-	9,788	10,476
Parks and Recreation	9,017,383	-	8,434,947	8,073,636
Capital Improvements	1,220,729	-	862,615	-
Total	<u>\$ 13,980,680</u>	<u>\$ -</u>	<u>\$ 12,566,259</u>	<u>\$ 12,416,656</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 363,645	\$ -	\$ 375,983	\$ 414,881
General Government	-	-	-	5,909
Total	<u>\$ 363,645</u>	<u>\$ -</u>	<u>\$ 375,983</u>	<u>\$ 420,790</u>
Improvement Districts Funds				
Public Works	\$ 636,884	\$ -	\$ 517,780	\$ 757,034
	<u>\$ 636,884</u>	<u>\$ -</u>	<u>\$ 517,780</u>	<u>\$ 757,034</u>
Capital Reserve and Contingency				
Capital Improvements	\$ 9,175,000	\$ -	\$ -	\$ 9,175,000
Total	<u>\$ 9,175,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,175,000</u>
Grant Funds				
City Administration	\$ 350,000	\$ 287,716	\$ 300,000	\$ 250,000
Planning and Neighborhood Services	4,892,540	271,806	3,620,056	-
Community Development	-	-	-	3,017,766
Building Safety	-	-	-	-
Parks and Recreation	285,000	469,187	268,997	485,000
Municipal Court	100,000	8,541	-	100,000
City Attorney	118,000	-	-	118,000
Information Technology	1,000,000	7,000	-	1,000,000
Public Works	200,000	9,950	-	200,000
Police	8,471,960	2,417,097	1,954,322	7,703,927
Fire	1,665,800	547,148	5,000	1,665,800
General Government	11,113,636	(6,252,865)	25,000	12,452,408
Capital Improvements	51,975,656	2,124,791	5,137,510	43,518,834
Total	<u>\$ 80,172,592</u>	<u>\$ (109,629)</u>	<u>\$ 11,310,886</u>	<u>\$ 70,511,735</u>
Total Special Revenue Funds	<u>\$ 152,729,397</u>	<u>\$ (955,782)</u>	<u>\$ 59,273,736</u>	<u>\$ 124,967,391</u>
CAPITAL PROJECT FUNDS				
Development Fees	\$ 5,460,000	\$ -	\$ 4,378,171	\$ 3,570,000
Capital Improvement Bonds	-	-	9,583,135	65,791,865
Total	<u>\$ 5,460,000</u>	<u>\$ -</u>	<u>\$ 13,961,306</u>	<u>\$ 69,361,865</u>
ARPA FUNDS				
Neighborhood Services	\$ -	\$ 109,629	\$ 109,629	\$ -
Capital Improvements	9,500,000	-	4,500,000	4,890,371
Total	<u>\$ 9,500,000</u>	<u>\$ 109,629</u>	<u>\$ 4,609,629</u>	<u>\$ 4,890,371</u>
DEBT SERVICE FUNDS				
Municipal Property Corporation Bonds	\$ 18,897,766	\$ -	\$ 18,897,766	\$ 18,736,861
Capital Improvement Bonds	-	-	9,103,409	9,729,724
Contingency	15,000,000	-	-	15,000,000
Total	<u>\$ 33,897,766</u>	<u>\$ -</u>	<u>\$ 28,001,175</u>	<u>\$ 43,466,585</u>
ENTERPRISE FUNDS				
Water:				
City Administration	\$ -	\$ -	\$ -	\$ -
Engineering	713,752	-	737,612	745,307
Utilities	25,037,849	-	25,236,754	31,280,888
General Government	349,899	-	-	405,666
Capital Improvements	16,749,500	-	3,892,084	277,000
Capital Improvement Bonds	-	-	1,674,677	21,287,823
Total	<u>\$ 42,851,000</u>	<u>\$ -</u>	<u>\$ 31,541,127</u>	<u>\$ 53,996,684</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Wastewater:				
Engineering	\$ 521,271	\$ -	\$ 532,141	\$ 535,460
Utilities	23,034,830	-	22,387,806	25,350,359
General Government	279,618	-	-	326,772
Capital Improvements	95,277,000	800,000	52,286,028	41,671,223
Capital Improvement Bonds	-	-	2,002,147	20,960,353
Total	<u>\$ 119,112,719</u>	<u>\$ 800,000</u>	<u>\$ 77,208,123</u>	<u>\$ 88,844,167</u>
Yuma Regional Comm. System Fund				
Information Technology	\$ 16,324,237	\$ -	\$ 8,082,914	\$ 16,656,931
General Government	-	-	-	49,111
Total	<u>\$ 16,324,237</u>	<u>\$ -</u>	<u>\$ 8,082,914</u>	<u>\$ 16,706,042</u>
Solid Waste Fund				
Public Works	\$ 6,026,969	\$ -	\$ 5,961,337	\$ 5,820,442
Engineering	6,070	-	6,118	6,563
General Government	856,107	-	856,107	851,552
Total	<u>\$ 6,889,146</u>	<u>\$ -</u>	<u>\$ 6,823,562</u>	<u>\$ 6,678,557</u>
Total Enterprise Funds	<u>\$ 185,177,102</u>	<u>\$ 800,000</u>	<u>\$ 123,655,726</u>	<u>\$ 166,225,450</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ -	\$ -	\$ -	\$ 73,688
Public Works	3,335,803	-	3,107,053	3,590,563
Total	<u>\$ 3,335,803</u>	<u>\$ -</u>	<u>\$ 3,107,053</u>	<u>\$ 3,664,251</u>
Insurance Reserve Fund:				
City Attorney	\$ 1,135,000	\$ -	\$ 895,884	\$ 1,055,000
General Government	3,389,635	-	3,389,635	3,275,330
Total	<u>\$ 4,524,635</u>	<u>\$ -</u>	<u>\$ 4,285,519</u>	<u>\$ 4,330,330</u>
Equipment Replacement Fund:				
Community Development	\$ 277,309	\$ -	\$ 38,069	\$ 41,813
Building Safety	102,261	-	-	-
Municipal Court	-	-	79,576	75,578
Facilities Management	-	-	-	89,415
Public Works	4,928,652	-	2,631,408	3,685,874
Utilities	314,117	-	93,630	1,162,756
Parks and Recreation	2,075,500	-	1,247,139	1,416,533
Police Department	1,134,508	-	552,233	1,337,313
Fire Department	902,035	-	64,130	1,060,512
Equipment Replacement	-	-	-	17,667
Total	<u>\$ 9,734,382</u>	<u>\$ -</u>	<u>\$ 4,706,185</u>	<u>\$ 8,887,461</u>
Workmans' Comp Fund	<u>3,000,000</u>	<u>-</u>	<u>1,788,360</u>	<u>3,000,000</u>
Total Internal Service Funds	<u>\$ 20,594,820</u>	<u>\$ -</u>	<u>\$ 13,887,117</u>	<u>\$ 19,882,042</u>
Total All Funds	<u><u>\$ 547,121,059</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 352,657,151</u></u>	<u><u>\$ 566,762,519</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 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES EXPENSES 2026*	BUDGETED EXPENDITURES EXPENSES 2027
MAYOR & CITY COUNCIL				
General Fund	\$ 878,325	\$ -	\$ 899,884	\$ 901,903
Special Highway Users Fund	36,900	-	36,900	45,000
Total	<u>\$ 915,225</u>	<u>\$ -</u>	<u>\$ 936,784</u>	<u>\$ 946,903</u>
MUNICIPAL COURT				
General Fund	\$ 3,486,255	\$ -	\$ 3,457,229	\$ 3,739,694
Public Safety Tax Fund	-	-	-	-
Grant Funds	100,000	8,541	-	100,000
Equipment Replacement Fund	-	-	79,576	75,578
Total	<u>\$ 3,586,255</u>	<u>\$ 8,541</u>	<u>\$ 3,536,805</u>	<u>\$ 3,915,272</u>
CITY ADMINISTRATION				
General Fund	\$ 4,602,153	\$ (12,300)	\$ 3,754,125	\$ 4,664,877
Two Percent Tax Fund	1,309,822	-	952,562	1,391,642
Grant Funds	350,000	287,716	300,000	250,000
Total	<u>\$ 6,261,975</u>	<u>\$ 275,416</u>	<u>\$ 5,006,687</u>	<u>\$ 6,306,519</u>
CITY ATTORNEY				
General Fund	\$ 2,087,532	\$ -	\$ 2,066,645	\$ 2,328,419
Grant Funds	118,000	-	-	118,000
Insurance Reserve Fund	1,135,000	-	895,884	1,055,000
Total	<u>\$ 3,340,532</u>	<u>\$ -</u>	<u>\$ 2,962,529</u>	<u>\$ 3,501,419</u>
INFORMATION TECHNOLOGY				
General Fund	\$ 6,679,968	\$ -	\$ 6,700,817	\$ 6,981,780
Yuma Regional Comm. System Fund	16,324,237	-	8,082,914	16,656,931
Grant Funds	1,000,000	7,000	-	1,000,000
Total	<u>\$ 24,004,205</u>	<u>\$ 7,000</u>	<u>\$ 14,783,732</u>	<u>\$ 24,638,711</u>
FINANCE				
General Fund	\$ 3,434,644	\$ -	\$ 3,172,160	\$ 3,544,664
Total	<u>\$ 3,434,644</u>	<u>\$ -</u>	<u>\$ 3,172,160</u>	<u>\$ 3,544,664</u>
HUMAN RESOURCES				
General Fund	\$ 2,113,634	\$ -	\$ 2,059,294	\$ 2,256,607
Total	<u>\$ 2,113,634</u>	<u>\$ -</u>	<u>\$ 2,059,294</u>	<u>\$ 2,256,607</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES EXPENSES 2026*	BUDGETED EXPENDITURES EXPENSES 2027
GENERAL GOVERNMENT				
General Fund	\$ 20,717,884	\$ -	\$ 853,169	\$ 19,542,774
Highway User Revenue Fund	165,983	-	-	138,504
City Road Tax Fund	119,755	-	-	170,617
Public Safety Tax Fund	233,690	-	233,690	259,971
Two Percent Tax Fund	2,423,057	-	2,306,348	2,940,902
Mall Maintenance Fund	-	-	-	5,909
Grant Funds	11,113,636	(6,252,865)	25,000	12,452,408
Debt Service Fund	33,897,766	-	28,001,175	43,466,585
Water Fund	349,899	-	-	405,666
Wastewater Fund	279,618	-	-	326,772
Yuma Regional Comm. System Fund	-	-	-	49,111
Equipment Maintenance Fund	-	-	-	73,688
Solid Waste Fund	856,107	-	856,107	851,552
Insurance Reserve Fund	3,389,635	-	3,389,635	3,275,330
Workmans' Comp Fund	3,000,000	-	1,788,360	3,000,000
Total	<u>\$ 76,547,030</u>	<u>\$ (6,252,865)</u>	<u>\$ 37,453,484</u>	<u>\$ 86,977,456</u>
COMMUNITY DEVELOPMENT				
General Fund	\$ 6,411,283	\$ (114,710)	\$ 6,023,483	\$ 7,070,805
Grant Funds	\$ 4,892,540	\$ 271,806	\$ 3,620,056	3,017,766
ARPA Fund	-	109,629	109,629	-
Equipment Replacement Fund	277,309	-	38,069	41,813
Total	<u>\$ 11,581,132</u>	<u>\$ 266,725</u>	<u>\$ 9,791,237</u>	<u>\$ 10,130,384</u>
FACILITIES MANAGEMENT				
General Fund	\$ 8,348,891	\$ 127,010	\$ 8,192,167	\$ 8,871,973
Grants Funds	-	-	-	-
Equipment Replacement Fund	102,261	-	-	89,415
Total	<u>\$ 8,451,152</u>	<u>\$ 127,010</u>	<u>\$ 8,192,167</u>	<u>\$ 8,961,388</u>
PUBLIC WORKS				
Highway User Revenue Fund	\$ 12,940,352	\$ (47,519)	\$ 12,475,570	\$ 13,052,060
City Road Tax Fund	3,636,705	47,519	3,824,263	4,264,177
Improvement Districts Funds	636,884	-	517,780	757,034
Grant Funds	200,000	9,950	-	200,000
Solid Waste	6,026,969	-	5,961,337	5,820,442
Equipment Maintenance Fund	3,335,803	-	3,107,053	3,590,563
Equipment Replacement Fund	4,928,652	-	2,631,408	3,685,874
Total	<u>\$ 31,705,365</u>	<u>\$ 9,950</u>	<u>\$ 28,517,411</u>	<u>\$ 31,370,150</u>
ENGINEERING				
General Fund	\$ 460,633	\$ -	\$ 454,123	\$ 489,008
City Road Tax Fund	2,715,779	-	2,788,155	3,210,505
Two Percent Tax Fund	9,689	-	9,788	10,476
Water Fund	713,752	-	737,612	745,307
Wastewater Fund	521,271	-	532,141	535,460
Solid Waste	6,070	-	6,118	6,563
Total	<u>\$ 4,427,194</u>	<u>\$ -</u>	<u>\$ 4,527,936</u>	<u>\$ 4,997,319</u>

SCHEDULE F

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES EXPENSES 2026*	BUDGETED EXPENDITURES EXPENSES 2027
UTILITIES				
Water Funds	\$ 25,037,849	\$ -	\$ 25,236,754	\$ 31,280,888
Wastewater Funds	23,034,830	-	22,387,806	25,350,359
Equipment Replacement Fund	314,117	-	93,630	1,162,756
Total	<u>\$ 48,386,796</u>	<u>\$ -</u>	<u>\$ 47,718,190</u>	<u>\$ 57,794,003</u>
PARKS & RECREATION				
General Fund	\$ 10,818,713	\$ -	\$ 10,242,439	\$ 11,977,225
Two Percent Tax Fund	9,017,383	-	8,434,947	8,073,636
Mall Maintenance Fund	363,645	-	375,983	414,881
Grant Funds	285,000	469,187	268,997	485,000
Equipment Replacement Fund	2,075,500	-	1,247,139	1,416,533
Total	<u>\$ 22,560,241</u>	<u>\$ 469,187</u>	<u>\$ 20,569,504</u>	<u>\$ 22,367,275</u>
POLICE				
General Fund	\$ 37,839,983	\$ 28,000	\$ 36,305,564	\$ 39,723,076
Public SafetyTax Fund	4,615,671	(28,000)	4,455,389	3,696,283
Equipment Replacement Fund	1,134,508	-	552,233	1,337,313
Grant Funds	8,471,960	2,417,097	1,954,322	7,703,927
Total	<u>\$ 52,062,122</u>	<u>\$ 2,417,097</u>	<u>\$ 43,267,509</u>	<u>\$ 52,460,599</u>
FIRE				
General Fund	\$ 21,923,261	\$ 18,153	\$ 23,489,419	\$ 24,706,010
Public SafetyTax Fund	1,997,888	(18,153)	1,999,602	3,278,071
Equipment Replacement Fund	902,035	-	64,130	1,060,512
Grant Funds	1,665,800	547,148	5,000	1,665,800
Total	<u>\$ 26,488,984</u>	<u>\$ 547,148</u>	<u>\$ 25,558,151</u>	<u>\$ 30,710,393</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 5,460,000	\$ -	\$ 4,378,171	\$ 3,570,000
Capital Reserve and Contingency	9,175,000	-	-	9,175,000
Capital Improvement Bonds	-	-	9,583,135	65,791,865
General Fund	9,958,815	-	1,597,944	1,170,000
City Road Tax Fund	17,933,873	(800,000)	8,144,081	3,319,988
Public Safety Tax Fund	4,004,000	-	545,179	251,000
Two Percent Tax Fund	1,220,729	-	862,615	-
Grant Funds	51,975,656	2,124,791	5,137,510	43,518,834
ARPA Fund	9,500,000	-	4,500,000	4,890,371
Utility Improvement Bonds	-	-	3,676,824	42,248,176
Water Funds	16,749,500	-	3,892,084	277,000
Wastewater Funds	95,277,000	800,000	52,286,028	41,671,223
Total	<u>\$ 221,254,573</u>	<u>\$ 2,124,791</u>	<u>\$ 94,603,571</u>	<u>\$ 215,883,457</u>
Total All Funds	<u>\$ 547,121,059</u>	<u>\$ -</u>	<u>\$ 352,657,151</u>	<u>\$ 566,762,519</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 2027

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	746.13	65,742,857	8,933,540	10,239,426	5,686,815	\$90,602,638
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	47.50	2,892,519	347,481	466,754	374,300	4,081,054
City Road Tax Fund	26.80	2,718,521	326,824	426,064	306,081	3,777,490
Two Percent Tax Fund	39.98	3,683,778	379,417	495,670	350,019	4,908,884
Grants Fund	5.90	670,793	81,302	44,713	61,928	858,736
Mall Maintenance Fund	2.10	93,949	11,160	41,448	9,851	156,408
Total Special Revenue Funds	122.28	10,059,560	1,146,184	1,474,649	1,102,179	13,782,572
ENTERPRISE FUNDS						
Water Fund	96.99	7,045,894	853,959	1,246,228	712,559	9,858,640
Wastewater Fund	70.35	5,476,062	663,699	959,463	537,543	7,636,767
Sanitation Fund	16.95	1,306,945	158,411	217,489	177,218	1,860,063
Yuma Reg Comm Sys Fund	8.30	806,250	97,478	146,542	62,889	1,113,159
Total Enterprise Funds	192.59	14,635,151	1,773,547	2,569,722	1,490,209	20,468,629
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	16.00	1,279,331	154,978	201,818	124,429	1,760,556
Total Internal Service Funds	16.00	1,279,331	154,978	201,818	124,429	1,760,556
TOTAL ALL FUNDS	1,077.00	\$91,716,899	\$12,008,249	\$14,485,615	\$8,403,632	\$126,614,395

* 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