



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 5, 2024, 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 2024-2025. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2024-2025 tax levy. Final adoption of the tax levy will occur on **June 26, 2024**. 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 2025**

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	
2024	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	107,273,080	99,891,603	21,486,656	17,974,730	20,537,035	192,038,542	13,470,596	472,672,242
2024	Actual Expenditures/Expenses**	E	89,270,813	58,272,727	21,576,656	3,268,407	2,738,937	89,332,950	9,037,835	273,498,325
2025	Fund Balance/Net Position at July 1***		35,413,503	28,449,840	2,022,937	16,862,587	-	152,069,444	31,158,238	265,976,550
2025	Primary Property Tax Levy	B	16,601,516	-	-	-	-	-	-	16,601,516
2025	Secondary Property Tax Levy	B	-	528,995	-	-	-	-	-	528,995
2025	Estimated Revenues Other than Property Taxes	C	101,559,394	107,956,330	750,000	2,088,475	18,040,898	78,328,500	14,286,100	323,009,697
2025	Other Financing Sources	D	-	-	-	-	-	-	-	-
2025	Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2025	Interfund Transfers In	D	-	183,354	21,522,961	2,113,380	-	-	-	23,819,695
2025	Interfund Transfers Out	D	17,396,404	5,725,634	-	458,054	-	239,604	-	23,819,696
2025	Total Financial Resources Available		136,178,009	131,392,885	24,295,898	20,606,388	18,040,898	230,158,340	45,444,338	606,116,757
2025	Budgeted Expenditures/Expenses	E	124,484,257	121,554,302	21,522,961	15,143,000	18,040,898	204,571,299	15,850,829	521,167,546

EXPENDITURE LIMITATION COMPARISON

	2024	2025
1. Budgeted expenditures/expenses	\$ 472,821,492	\$ 521,167,546
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	472,821,492	521,167,546
4. Less: estimated exclusions	325,592,436	353,809,831
5. Amount subject to the expenditure limitation	147,229,056	\$ 167,357,715
6. EEC expenditure limitation	\$ 160,820,335	\$ 168,185,019

* 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 2025

	2024	2025
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 16,040,777	\$ 16,601,516
2. Amount Received from Primary Property Taxation in the 2022-2023 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	\$ 15,725,831	\$ 16,601,516
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment Districts		
(1) Downtown Mall District	151,704	156,109
(2) Park West Units 4 and 5	24,812	27,551
(3) Cielo Verde Unit Three Phases 1 and 2	16,742	19,118
(4) Desert Sky Unit 1	63,519	73,262
(5) Saguaro Units 3 and 4	31,075	23,724
(6) Driftwood Ranch Units 1 and 2	24,837	22,516
(7) Livingston Ranch Unit No. 2	30,664	38,681
(8) Desert Sands Unit No. 1	34,768	36,506
(9) Villa Serena Unit No. 1	6,563	11,062
(10) Araby North Subdivision	5,417	6,399
(11) Autumn Valley Subdivision	2,519	3,112
(12) La Estancia Subdivision	49,081	58,070
(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	20,773	38,246
	462,474	528,995
	\$ 16,188,305	\$ 17,130,511
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2023-2024 Levy	\$ 15,718,516	
(2) Prior Years' Levies	230,000	
(3) Total Primary Property Taxes	15,948,516	
B. Secondary Property Taxes (City-wide)		
(1) 2023-2024 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts		
(1) 2023-2024 Levy	116,850	
(2) Prior Years' Levies	-	
(3) Total Primary Property Taxes	116,850	
D. Total Property Taxes Collected	\$ 16,065,366	

CITY OF YUMA, ARIZONA
TAX LEVY AND TAX RATE INFORMATION
 Fiscal Year 2025

	<u>2024</u>	<u>2025</u>
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate**	\$ 2.1321	\$ 2.1526
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	<u>2.1321</u>	<u>2.1526</u>
B. Special Assessment Districts		
(1) Downtown Mall District	4.2500	4.2750
(2) Park West Units 4 and 5	0.7000	0.7000
(3) Cielo Verde Unit Three Phases 1 and 2	1.2245	1.2245
(4) Desert Sky Unit 1	1.6000	1.6000
(5) Saguaro Units 3 and 4	0.8000	0.5000
(6) Driftwood Ranch Units 1 and 2	0.7240	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	1.6000	1.8000
(10) Araby North Subdivision	1.6000	1.8000
(11) Autumn Valley Subdivision	1.6000	1.8000
(12) La Estancia Subdivision	1.6000	1.8000
(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	1.6000	1.8000
(17) Total Special Assessment Districts Tax Rates	<u>20.4985</u>	<u>20.9995</u>
D. Total Property Tax Rates	<u>\$ 22.6306</u>	<u>\$ 23.1521</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 2025

SOURCES OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 33,600,000	\$ 34,480,000	\$ 34,880,000
Franchise tax	3,698,009	3,849,544	3,887,769
Government Lease Property Excise	7,137	7,205	7,205
Delinquent property tax	250,000	230,000	240,000
Intergovernmental Revenues:			
State revenue sharing	25,500,000	26,108,929	21,000,000
State sales tax	14,371,000	14,750,000	14,800,000
Smart & Safe AZ	150,000	726,000	726,000
Auto in-lieu tax	5,375,400	5,420,000	5,700,000
Tribal contribution	15,000	15,109	15,500
Licenses and Permits:			
Business licenses	265,000	324,153	260,000
Liquor licenses	45,500	43,900	45,250
Animal Control licenses	55,000	24,200	40,000
Building permits	1,510,000	1,520,400	1,580,500
Electrical permits	401,000	402,000	405,000
Plumbing permits	95,000	105,000	115,000
Mechanical permits	95,000	105,000	95,000
Fire inspection	7,000	11,575	9,000
Encroachment permits	27,000	26,250	27,000
Charges for Services:			
Zoning and subdivision fees	55,100	44,525	49,600
Plan check fees	425,000	540,300	475,000
Other development fees	2,600	1,875	1,875
Swimming fees	160,000	147,550	151,000
Recreation fees	114,900	177,850	155,400
Ambulance Service fees	4,200,000	4,315,000	4,320,000
Intercity Cost Allocation	7,321,284	7,321,284	8,135,763
Other charges	117,000	122,500	17,000
Police services	600,000	615,000	615,000
Use of Money and Property:			
Investment income	100,000	2,500,500	2,100,050
Recreation facility rentals	261,000	298,550	292,000
Rents and surcharges	124,887	138,382	138,382
Fines, Forfeitures, Penalties:			
Vehicle code fines	575,000	522,000	575,000
Parking & other fines	345,000	425,000	425,000
Miscellaneous Revenues:			
Sale of property	588,355	25,000	25,000
Unclassified revenues	346,224	190,100	250,100
Total General Fund	<u>\$ 100,803,396</u>	<u>\$ 105,534,681</u>	<u>\$ 101,559,394</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2025

SOURCES OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 9,614,190	\$ 9,759,130	\$ 9,905,000
Investment income	15,000	135,000	40,000
Unclassified revenues	2,500	6,180	1,500
Total	<u>\$ 9,631,690</u>	<u>\$ 9,900,310</u>	<u>\$ 9,946,500</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 16,809,600	\$ 17,135,000	\$ 17,445,650
Charges for services	25,000	25,000	25,000
Investment income	30,000	750,000	500,000
Rental income	33,456	33,955	33,955
Unclassified revenues	1,500	1,500	1,500
Total	<u>\$ 16,899,556</u>	<u>\$ 17,945,455</u>	<u>\$ 18,006,105</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 6,711,600	\$ 6,845,000	\$ 6,970,400
Misc Rentals	-	-	-
Investment income	-	170,000	100,000
Unclassified revenues	-	32,613	-
Total	<u>\$ 6,711,600</u>	<u>\$ 7,047,613</u>	<u>\$ 7,070,400</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 8,925,000	\$ 9,030,300	\$ 9,120,600
Theatre Revenue	40,000	50,000	50,000
Liquor sales	90,000	88,850	94,000
Green fees	930,000	971,000	971,000
Range fees	43,000	-	-
Concession stand sales	335,000	204,800	214,650
Merchandise sales	160,000	225,050	225,100
Other sales	100,000	63,400	68,500
Commissions & fees	35,000	46,300	41,500
Investment income	6,500	268,000	100,000
Room rents	215,000	240,000	220,000
Equipment rents	426,500	433,275	432,500
Restaurant rental	120,000	124,000	120,000
Unclassified revenues	118,000	96,900	107,500
Total	<u>\$ 11,544,000</u>	<u>\$ 11,841,875</u>	<u>\$ 11,765,350</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 5,000	\$ 2,800	\$ 5,000
Unclassified revenues	2,500	1,980	2,500
Total	<u>\$ 7,500</u>	<u>\$ 4,780</u>	<u>\$ 7,500</u>
Federal & State Grant Funds			
Grants	\$ 45,553,622	\$ 12,414,458	\$ 61,160,475
ARPA Fund			
Intergovernmental Revenue	\$ 20,537,035	\$ 2,738,937	\$ 18,040,898
Total Special Revenue Funds	<u>\$ 110,885,003</u>	<u>\$ 61,893,428</u>	<u>\$ 125,997,228</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2025

SOURCES OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
DEBT SERVICE FUND			
Special Assessments:			
Investment income	\$ 30,000	\$ 720,000	\$ 750,000
Total	<u>\$ 30,000</u>	<u>\$ 720,000</u>	<u>\$ 750,000</u>
CAPITAL PROJECTS FUNDS			
Impact Fees	\$ 2,056,770	\$ 1,823,050	\$ 2,040,000
Investment income	271,516	361,525	48,475
Total	<u>\$ 2,328,286</u>	<u>\$ 2,184,575</u>	<u>\$ 2,088,475</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 16,000,000	\$ 16,100,000	\$ 16,260,500
Commercial water fees	9,900,000	10,507,750	10,615,000
Fire hydrant fees	452,500	477,422	485,300
Delinquent fees	850,000	865,500	870,000
Service establishment fees	350,000	273,800	305,000
Investment income	80,000	2,232,500	1,500,000
Unclassified revenues	249,250	231,149	250,250
Total	<u>\$ 27,881,750</u>	<u>\$ 30,688,121</u>	<u>\$ 30,286,050</u>
Wastewater Fund			
Residential sewer fees	\$ 11,775,000	\$ 11,815,000	\$ 12,232,450
Commercial sewer fees	7,247,500	6,089,575	6,300,000
Investment income	75,000	3,752,203	2,000,000
Unclassified revenues	24,800	69,850	1,500
Total	<u>\$ 19,122,300</u>	<u>\$ 21,726,628</u>	<u>\$ 20,533,950</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 3,250,000	\$ 2,515,880	\$ 2,700,000
Sewer capacity fees	3,500,000	2,400,000	2,800,000
Water system development fees	175,000	135,000	150,000
Sewer system development fees	265,000	175,000	200,000
Investment income	61,950	3,507,220	3,128,200
Unclassified revenues	100	100	100
Total	<u>\$ 7,252,050</u>	<u>\$ 8,733,200</u>	<u>\$ 8,978,300</u>
Solid Waste Fund			
Collection fees	\$ 5,571,785	\$ 5,395,900	\$ 5,565,100
Receptacles sales	90,000	95,000	95,000
Unclassified revenues	14,000	120,000	60,000
Total	<u>\$ 5,675,785</u>	<u>\$ 5,610,900</u>	<u>\$ 5,720,100</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2025

SOURCES OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 2,307,100	\$ 2,366,718	\$ 2,329,100
Federal contributions	10,430,000	10,430,000	10,430,000
Investment income	10,000	150,000	50,000
Sale of property	21,000	1,150	1,000
Total	<u>\$ 12,768,100</u>	<u>\$ 12,947,868</u>	<u>\$ 12,810,100</u>
Total Enterprise Funds	<u>\$ 72,699,985</u>	<u>\$ 79,706,717</u>	<u>\$ 78,328,500</u>
INTERNAL SERVICE FUNDS			
Major Equipment Replacement Fund			
Equipment pre-payments	\$ 3,148,749	\$ 3,916,681	\$ 5,460,898
Investment income	30,000	632,000	100,000
Unclassified revenue	-	7,328	-
Total	<u>\$ 3,178,749</u>	<u>\$ 4,556,009</u>	<u>\$ 5,560,898</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,737,417	\$ 2,737,417	\$ 2,772,503
Non-guaranteed maintenance	260,000	360,000	300,000
Total	<u>\$ 2,997,417</u>	<u>\$ 3,097,417</u>	<u>\$ 3,072,503</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,914,443	\$ 1,820,680	\$ 2,546,199
Investment income	6,500	6,500	6,500
Unclassified revenue	1,500,000	1,500,000	1,500,000
Total	<u>\$ 3,420,943</u>	<u>\$ 3,327,180</u>	<u>\$ 4,052,699</u>
Workers Comp Fund			
Workers Comp charges	\$ 1,450,000	\$ 1,740,000	\$ 1,450,000
Investment income	8,500	319,200	150,000
Unclassified revenue	500,000	-	-
Total	<u>\$ 1,958,500</u>	<u>\$ 2,059,200</u>	<u>\$ 1,600,000</u>
Total Internal Service Funds	<u>\$ 11,555,609</u>	<u>\$ 13,039,806</u>	<u>\$ 14,286,100</u>
Total All Funds	<u><u>\$ 298,302,279</u></u>	<u><u>\$ 263,079,207</u></u>	<u><u>\$ 323,009,697</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 2025

FUND	OTHER FINANCING 2025		INTERFUND TRANSFERS 2025	
	SOURCES	USES	IN	(OUT)
GENERAL FUND	\$ -	\$ -	\$ -	\$ 17,396,404
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ -	\$ -	\$ -	\$ 96,175
City Road Tax Fund	-	-	-	4,376,760
Public Safety Tax Fund	-	-	-	780,802
Two Percent Tax Fund	-	-	-	471,897
Yuma Mall Maintenance Fund	-	-	183,354	-
Total Special Revenue Funds	\$ -	\$ -	\$ 183,354	\$ 5,725,634
DEBT SERVICE FUNDS	\$ -	\$ -	\$ 21,522,961	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ 2,113,380	\$ 458,054
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -	\$ -	\$ 49,113
Wastewater Fund	-	-	-	54,371
Solid Waste Fund	-	-	-	136,120
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ 239,604
INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ -	\$ 23,819,695	\$ 23,819,695

CITY OF YUMA, ARIZONA
EXPENDITURES/EXPENSES BY FUND
 FISCAL YEAR 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
GENERAL FUND				
Mayor & City Council	\$ 842,928	\$ -	\$ 784,036	\$ 887,153
Municipal Court	2,864,939	-	3,006,206	3,324,674
City Administration	3,975,291	182,009	3,999,806	4,906,956
City Attorney	1,609,033	630	1,725,597	1,943,512
Information Technology	5,959,628	(630)	6,041,671	6,401,517
Finance	2,943,991	-	2,800,293	3,284,775
Human Resources	1,767,041	13,000	1,650,501	1,997,671
General Government	10,546,706	(120,009)	796,649	13,483,804
Planning and Neighborhood Services	2,747,295	-	2,260,378	3,005,159
Building Safety	9,866,691	-	9,410,514	10,591,274
Engineering	358,041	-	394,823	373,652
Parks and Recreation	8,675,465	102,734	8,240,940	9,704,139
Police	31,051,986	-	30,380,787	35,970,494
Fire	17,558,947	15,289	17,331,426	21,316,809
Capital Improvements	6,312,075	-	447,186	7,292,668
Total	<u>\$ 107,080,057</u>	<u>\$ 193,023</u>	<u>\$ 89,270,813</u>	<u>\$ 124,484,257</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & City Council	\$ 36,900	\$ -	\$ -	\$ 36,900
Public Works	12,078,618	(400,223)	11,500,326	11,998,425
General Government	265,083	-	-	94,860
Total	<u>\$ 12,380,601</u>	<u>\$ (400,223)</u>	<u>\$ 11,500,326</u>	<u>\$ 12,130,185</u>
City Road Tax Fund				
City Administration	\$ -	\$ -	\$ 9,697	\$ -
Public Works	1,854,137	399,795	3,088,220	2,280,396
Engineering	2,560,788	(721)	2,493,605	2,628,559
General Government	217,063	-	-	68,450
Capital Improvements	15,959,050	-	10,638,770	16,416,881
Total	<u>\$ 20,591,038</u>	<u>\$ 399,074</u>	<u>\$ 16,230,292</u>	<u>\$ 21,394,286</u>
Public Safety Tax Fund				
Police	\$ 2,394,029	\$ (437,000)	\$ 1,828,117	\$ 3,593,266
Fire	2,119,023	(1,734)	2,075,170	1,778,456
General Government	258,599	-	258,599	241,092
Capital Improvements	3,821,500	-	2,290,228	3,925,500
Total	<u>\$ 8,593,151</u>	<u>\$ (438,734)</u>	<u>\$ 6,452,114</u>	<u>\$ 9,538,314</u>
Two Percent Tax Fund				
City Administration	\$ 850,516	\$ 381,498	\$ 802,471	\$ 1,230,217
General Government	1,804,433	-	1,564,155	2,028,874
Engineering	8,471	-	6,223	9,153
Parks and Recreation	7,890,310	(388,998)	7,621,699	8,037,808
Capital Improvements	2,339,600	2,200	1,689,170	5,014,042
Total	<u>\$ 12,893,330</u>	<u>\$ (5,300)</u>	<u>\$ 11,683,718</u>	<u>\$ 16,320,094</u>

CITY OF YUMA
EXPENDITURES/EXPENSES BY FUND
 FISCAL YEAR 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 442,730	\$ -	\$ 339,529	\$ 335,775
General Government	10,417	-	-	3,079
Total	<u>\$ 453,147</u>	<u>\$ -</u>	<u>\$ 339,529</u>	<u>\$ 338,854</u>
Improvement Districts Funds				
Public Works	\$ 448,876	\$ -	\$ 384,502	\$ 672,094
Grant Funds				
City Administration	\$ 240,000	\$ 12,571	\$ 147,528	\$ 400,000
Planning and Neighborhood Services	5,688,892	321,329	1,146,121	5,613,665
Building Safety	-	66,353	55,796	60,205
Parks and Recreation	4,351,000	(4,082,897)	91,097	85,000
Municipal Court	100,000	101,000	69,467	100,000
City Attorney	10,000	5,000	4,045	8,000
Information Technology	100,000	26,445	93,154	-
Public Works	200,000	-	-	200,000
Police	3,291,999	6,685,246	2,966,883	11,030,709
Fire	1,870,506	(915,773)	215,171	904,237
General Government	2,818,928	(2,684,838)	-	10,005,794
Capital Improvements	26,635,129	135,753	6,892,984	32,752,865
Total	<u>\$ 45,306,454</u>	<u>\$ (329,811)</u>	<u>\$ 11,682,246</u>	<u>\$ 61,160,475</u>
Total Special Revenue Funds	<u>\$ 100,666,597</u>	<u>\$ (774,994)</u>	<u>\$ 58,272,727</u>	<u>\$ 121,554,302</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 16,890,000	\$ -	\$ 3,249,177	\$ 14,595,000
Police Development	3,000	1,066,000	3,000	548,000
Engineering Development	6,000	-	6,000	-
Fire Development	2,500	-	2,500	-
General Government Development	230	-	230	-
Parks and Recreation Development	7,000	-	7,500	-
Total	<u>\$ 16,908,730</u>	<u>\$ 1,066,000</u>	<u>\$ 3,268,407</u>	<u>\$ 15,143,000</u>
ARPA FUNDS				
City Administration	\$ 2,906,635	\$ (1,090,000)	\$ 15,342	\$ 2,906,635
Neighborhood Services	-	460,000	90,818	-
Fire	-	630,000	421,090	-
Capital Improvements	17,630,400	-	2,211,687	15,134,263
Total	<u>\$ 20,537,035</u>	<u>\$ -</u>	<u>\$ 2,738,937</u>	<u>\$ 18,040,898</u>
DEBT SERVICE FUNDS				
Municipal Property Corporation Bonds	\$ 21,486,656	\$ -	\$ 21,576,656	\$ 21,522,961
Total	<u>\$ 21,486,656</u>	<u>\$ -</u>	<u>\$ 21,576,656</u>	<u>\$ 21,522,961</u>
ENTERPRISE FUNDS				
Water:				
City Administration	\$ -	\$ -	\$ 5,926	\$ -
Engineering	646,780	421	670,932	706,847
Utilities	23,355,906	-	21,280,238	23,694,992
General Government	552,848	-	-	204,010
Capital Improvements	16,825,000	-	11,567,829	13,003,500
Total	<u>\$ 41,380,534</u>	<u>\$ 421</u>	<u>\$ 33,524,925</u>	<u>\$ 37,609,349</u>
Wastewater:				
City Administration	\$ -	\$ -	\$ 4,848	\$ -
Engineering	466,918	300	497,848	513,760
Utilities	20,361,559	-	19,074,778	22,221,449
General Government	435,386	-	-	161,783
Capital Improvements	109,736,000	-	6,151,792	123,458,500
Total	<u>\$ 130,999,863</u>	<u>\$ 300</u>	<u>\$ 25,729,266</u>	<u>\$ 146,355,492</u>

SCHEDULE E

CITY OF YUMA
EXPENDITURES/EXPENSES BY FUND
 FISCAL YEAR 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Yuma Regional Comm. System Fund				
Information Technology	\$ 13,786,665	\$ -	\$ 24,392,729	\$ 13,872,989
General Government	58,413	-	-	24,459
Total	<u>\$ 13,845,078</u>	<u>\$ -</u>	<u>\$ 24,392,729</u>	<u>\$ 13,897,448</u>
Solid Waste Fund				
City Administration	\$ -	\$ -	\$ 1,347	\$ -
Public Works	5,172,026	-	5,145,891	6,042,927
Engineering	5,300	-	3,890	5,737
General Government	635,020	-	534,902	660,346
Total	<u>\$ 5,812,346</u>	<u>\$ -</u>	<u>\$ 5,686,030</u>	<u>\$ 6,709,010</u>
Total Enterprise Funds	<u>\$ 192,037,821</u>	<u>\$ 721</u>	<u>\$ 89,332,950</u>	<u>\$ 204,571,299</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ 104,553	\$ -	\$ -	\$ 34,258
Public Works	2,963,779	-	2,869,691	3,118,440
Total	<u>\$ 3,068,332</u>	<u>\$ -</u>	<u>\$ 2,869,691</u>	<u>\$ 3,152,698</u>
Insurance Reserve Fund:				
City Attorney	\$ 1,021,000	\$ -	\$ 636,719	\$ 1,170,000
General Government	2,415,171	-	2,224,730	2,605,196
Total	<u>\$ 3,436,171</u>	<u>\$ -</u>	<u>\$ 2,861,449</u>	<u>\$ 3,775,196</u>
Equipment Replacement Fund:				
Building Safety	\$ 199,870	\$ -	\$ 43,856	\$ 236,232
Public Works	2,014,230	-	-	3,545,929
Utilities	60,000	-	103,395	54,122
Information Technology	53,000	-	-	46,933
Parks and Recreation	560,375	-	365,581	1,446,354
Police Department	1,357,618	(634,000)	566,490	593,365
Fire Department	355,000	-	327,392	-
Total	<u>\$ 4,600,093</u>	<u>\$ (634,000)</u>	<u>\$ 1,406,714</u>	<u>\$ 5,922,935</u>
Workmans' Comp Fund	3,000,000	-	1,899,981	3,000,000
Total Internal Service Funds	<u>\$ 14,104,596</u>	<u>\$ (634,000)</u>	<u>\$ 9,037,835</u>	<u>\$ 15,850,829</u>
Total All Funds	<u>\$ 472,821,492</u>	<u>\$ (149,250)</u>	<u>\$ 273,498,325</u>	<u>\$ 521,167,546</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 2025

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES EXPENSES 2024*	BUDGETED EXPENDITURES EXPENSES 2025
MAYOR & CITY COUNCIL				
General Fund	\$ 842,928	\$ -	\$ 784,036	\$ 887,153
Special Highway Users Fund	36,900	-	-	36,900
Total	<u>\$ 879,828</u>	<u>\$ -</u>	<u>\$ 784,036</u>	<u>\$ 924,053</u>
MUNICIPAL COURT				
General Fund	\$ 2,864,939	\$ -	\$ 3,006,206	\$ 3,324,674
Grant Funds	100,000	101,000	69,467	100,000
Total	<u>\$ 2,964,939</u>	<u>\$ 101,000</u>	<u>\$ 3,075,673</u>	<u>\$ 3,424,674</u>
CITY ADMINISTRATION				
General Fund	\$ 3,975,291	\$ 182,009	\$ 3,999,806	\$ 4,906,956
City Road Tax Fund	-	-	9,697	-
Two Percent Tax Fund	850,516	381,498	802,471	1,230,217
Grant Funds	240,000	12,571	147,528	400,000
ARPA Fund	2,906,635	(1,090,000)	15,342	2,906,635
Solid Waste	-	-	1,347	-
Water Fund	-	-	5,926	-
Wastewater Fund	-	-	4,848	-
Total	<u>\$ 7,972,442</u>	<u>\$ (513,922)</u>	<u>\$ 4,986,965</u>	<u>\$ 9,443,808</u>
CITY ATTORNEY				
General Fund	\$ 1,609,033	\$ 630	\$ 1,725,597	\$ 1,943,512
Grant Funds	10,000	5,000	4,045	8,000
Insurance Reserve Fund	1,021,000	-	636,719	1,170,000
Total	<u>\$ 2,640,033</u>	<u>\$ 5,630</u>	<u>\$ 2,366,361</u>	<u>\$ 3,121,512</u>
INFORMATION TECHNOLOGY				
General Fund	\$ 5,959,628	\$ (630)	\$ 6,041,671	\$ 6,401,517
Yuma Regional Comm. System Fund	13,786,665	-	24,392,729	13,872,989
Equipment Replacement Fund	53,000	-	-	46,933
Grant Funds	100,000	26,445	93,154	-
Total	<u>\$ 19,899,293</u>	<u>\$ 25,815</u>	<u>\$ 30,527,554</u>	<u>\$ 20,321,439</u>
FINANCE				
General Fund	\$ 2,943,991	\$ -	\$ 2,800,293	\$ 3,284,775
Total	<u>\$ 2,943,991</u>	<u>\$ -</u>	<u>\$ 2,800,293</u>	<u>\$ 3,284,775</u>
HUMAN RESOURCES				
General Fund	\$ 1,767,041	\$ 13,000	\$ 1,650,501	\$ 1,997,671
Total	<u>\$ 1,767,041</u>	<u>\$ 13,000</u>	<u>\$ 1,650,501</u>	<u>\$ 1,997,671</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2025

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES EXPENSES 2024*	BUDGETED EXPENDITURES EXPENSES 2025
GENERAL GOVERNMENT				
General Fund	\$ 10,546,706	\$ (120,009)	\$ 796,649	\$ 13,483,804
Highway User Revenue Fund	265,083	-	-	94,860
City Road Tax Fund	217,063	-	-	68,450
Public Safety Tax Fund	258,599	-	258,599	241,092
Two Percent Tax Fund	1,804,433	-	1,564,155	2,028,874
Mall Maintenance Fund	10,417	-	-	3,079
Grant Funds	2,818,928	(2,684,838)	-	10,005,794
Debt Service Fund	21,486,656	-	21,576,656	21,522,961
Water Fund	552,848	-	-	204,010
Wastewater Fund	435,386	-	-	161,783
Yuma Regional Comm. System Fund	58,413	-	-	24,459
Equipment Maintenance Fund	104,553	-	-	34,258
Solid Waste Fund	635,020	-	534,902	660,346
Insurance Reserve Fund	2,415,171	-	2,224,730	2,605,196
Workmans' Comp Fund	3,000,000	-	1,899,981	3,000,000
General Government Dev Fee Fund	230	-	230	-
Total	<u>\$ 44,609,506</u>	<u>\$ (2,804,847)</u>	<u>\$ 28,855,902</u>	<u>\$ 54,138,966</u>
PLANNING AND NEIGHBORHOOD SERVICES				
General Fund	\$ 2,747,295	\$ -	\$ 2,260,378	\$ 3,005,159
Grant Funds	5,688,892	321,329	1,146,121	5,613,665
ARPA Fund	-	460,000	90,818	-
Total	<u>\$ 8,436,187</u>	<u>\$ 781,329</u>	<u>\$ 3,497,317</u>	<u>\$ 8,618,824</u>
BUILDING SAFETY				
General Fund	\$ 9,866,691	\$ -	\$ 9,410,514	\$ 10,591,274
Grants Funds	-	66,353	55,796	60,205
Equipment Replacement Fund	199,870	-	43,856	236,232
Total	<u>\$ 10,066,561</u>	<u>\$ 66,353</u>	<u>\$ 9,510,166</u>	<u>\$ 10,887,711</u>
PUBLIC WORKS				
Highway User Revenue Fund	\$ 12,078,618	\$ (400,223)	\$ 11,500,326	\$ 11,998,425
City Road Tax Fund	1,854,137	399,795	3,088,220	2,280,396
Improvement Districts Funds	448,876	-	384,502	672,094
Grant Funds	200,000	-	-	200,000
Solid Waste	5,172,026	-	5,145,891	6,042,927
Equipment Maintenance Fund	2,963,779	-	2,869,691	3,118,440
Equipment Replacement Fund	2,014,230	-	-	3,545,929
Total	<u>\$ 24,731,666</u>	<u>\$ (428)</u>	<u>\$ 22,988,630</u>	<u>\$ 27,858,211</u>
ENGINEERING				
General Fund	\$ 358,041	\$ -	\$ 394,823	\$ 373,652
City Road Tax Fund	2,560,788	(721)	2,493,605	2,628,559
Two Percent Tax Fund	8,471	-	6,223	9,153
Water Fund	646,780	421	670,932	706,847
Wastewater Fund	466,918	300	497,848	513,760
Solid Waste	5,300	-	3,890	5,737
Transport Development Fee Fund	6,000	-	6,000	-
Total	<u>\$ 4,052,298</u>	<u>\$ -</u>	<u>\$ 4,073,321</u>	<u>\$ 4,237,708</u>

SCHEDULE F

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2025

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES EXPENSES 2024*	BUDGETED EXPENDITURES EXPENSES 2025
UTILITIES				
Water Funds	\$ 23,355,906	\$ -	\$ 21,280,238	\$ 23,694,992
Wastewater Funds	20,361,559	-	19,074,778	22,221,449
Equipment Replacement Fund	60,000	-	103,395	54,122
Total	<u>\$ 43,777,465</u>	<u>\$ -</u>	<u>\$ 40,458,411</u>	<u>\$ 45,970,563</u>
PARKS & RECREATION				
General Fund	\$ 8,675,465	\$ 102,734	\$ 8,240,940	\$ 9,704,139
Two Percent Tax Fund	7,890,310	(388,998)	7,621,699	8,037,808
Mall Maintenance Fund	442,730	-	339,529	335,775
Grant Funds	4,351,000	(4,082,897)	91,097	85,000
Desert Hills Golf Course Fund	-	-	-	-
Parks & Rec Dev Fee Fund	7,000	-	7,500	-
Equipment Replacement Fund	560,375	-	365,581	1,446,354
Total	<u>\$ 21,926,880</u>	<u>\$ (4,369,161)</u>	<u>\$ 16,666,346</u>	<u>\$ 19,609,076</u>
POLICE				
General Fund	\$ 31,051,986	\$ -	\$ 30,380,787	\$ 35,970,494
Public Safety Tax Fund	2,394,029	(437,000)	1,828,117	3,593,266
Equipment Replacement Fund	1,357,618	(634,000)	566,490	593,365
Police Development Fee Fund	3,000	1,066,000	3,000	548,000
Grant Funds	3,291,999	6,685,246	2,966,883	11,030,709
Total	<u>\$ 38,098,632</u>	<u>\$ 6,680,246</u>	<u>\$ 35,745,277</u>	<u>\$ 51,735,834</u>
FIRE				
General Fund	\$ 17,558,947	\$ 15,289	\$ 17,331,426	\$ 21,316,809
Public Safety Tax Fund	2,119,023	(1,734)	2,075,170	1,778,456
Equipment Replacement Fund	355,000	-	327,392	-
Fire Development Fee Fund	2,500	-	2,500	-
Grant Funds	1,870,506	(915,773)	215,171	904,237
ARPA Fund	-	630,000	421,090	-
Total	<u>\$ 21,905,976</u>	<u>\$ (272,218)</u>	<u>\$ 20,372,749</u>	<u>\$ 23,999,502</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 16,890,000	\$ -	\$ 3,249,177	\$ 14,595,000
General Fund	6,312,075	-	447,186	7,292,668
City Road Tax Fund	15,959,050	-	10,638,770	16,416,881
Public Safety Tax Fund	3,821,500	-	2,290,228	3,925,500
Two Percent Tax Fund	2,339,600	2,200	1,689,170	5,014,042
Grant Funds	26,635,129	135,753	6,892,984	32,752,865
ARPA Fund	17,630,400	-	2,211,687	15,134,263
Water Funds	16,825,000	-	11,567,829	13,003,500
Wastewater Funds	109,736,000	-	6,151,792	123,458,500
Total	<u>\$ 216,148,754</u>	<u>\$ 137,953.00</u>	<u>\$ 45,138,823</u>	<u>\$ 231,593,219</u>
Total All Funds	<u>\$ 472,821,492</u>	<u>\$ (149,250)</u>	<u>\$ 273,498,325</u>	<u>\$ 521,167,546</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.

SCHEDULE F

City of Yuma, Arizona
Full-Time Employees and Personnel Compensation
Fiscal Year 2024-25

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	732.13	58,042,252	7,913,063	8,194,747	4,966,687	\$79,116,749
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	47.50	3,156,978	387,311	517,748	396,764	4,458,801
City Road Tax Fund	24.80	1,767,822	216,465	253,144	185,209	2,422,640
Two Percent Tax Fund	30.98	2,562,162	284,811	337,053	248,075	3,432,101
Grants Fund	3.90	891,770	109,422	35,176	84,348	1,120,716
Mall Maintenance Fund	2.10	87,946	10,792	23,947	9,228	131,913
Total Special Revenue Funds	109.28	8,466,678	1,008,801	1,167,068	923,624	11,566,171
ENTERPRISE FUNDS						
Water Fund	96.99	6,191,975	758,201	1,004,903	634,277	8,589,356
Wastewater Fund	70.35	4,806,747	589,618	749,806	475,727	6,621,898
Sanitation Fund	16.95	1,190,714	146,032	166,142	160,218	1,663,106
Desert Hills Golf Course Fund	9.00	754,501	84,399	88,089	65,412	992,401
Yuma Reg Comm Sys Fund	8.30	728,495	89,372	104,675	56,825	979,367
Total Enterprise Funds	201.59	13,672,432	1,667,622	2,113,615	1,392,459	18,846,128
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	18.00	1,043,535	128,046	167,648	102,576	1,441,805
Total Internal Service Funds	18.00	1,043,535	128,046	167,648	102,576	1,441,805
TOTAL ALL FUNDS	1,061.00	\$81,224,897	\$10,717,532	\$11,643,078	\$7,385,346	\$110,970,853

* 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

SCHEDULE G