# Yuma

#### 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

		s				FUN	IDS			
Fiscal Year		c h	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**	Е	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	В	16,601,516	-	-	-	-	-	-	16,601,516
2025	Secondary Property Tax Levy	В	-	528,995	-	-	-	-	-	528,995
2025	Estimated Revenues Other than Property Taxes	С	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

2025

\$ 521,167,546

### EXPENDITURE LIMITATION COMPARISON 2024 1. Budgeted expenditures/expenses \$472,821,492

Add/subtract: estimated net reconciling items
 Budgeted expenditures/expenses adjusted for reconciling items
 472.821.492

 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 <u>current year</u> 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

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

### CITY OF YUMA, ARIZONA

### TAX LEVY AND TAX RATE INFORMATION

	2024		2025		
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		2.1321		2.1526	
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		20.4985		20.9995	
D. Total Property Tax Rates	\$	22.6306	\$	23.1521	

<sup>\*</sup>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.

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

SOURCES OF REVENUES		STIMATED REVENUES 2024	R	ACTUAL EVENUES* 2024	ESTIMATED REVENUES 2025			
SPECIAL REVENUE FUNDS								
Highway User Revenue Fund State gasoline tax Investment income Unclassified revenues	\$	9,614,190 15,000 2,500	\$	9,759,130 135,000 6,180	\$	9,905,000 40,000 1,500		
Total	_\$_	9,631,690	_\$_	9,900,310	_\$_	9,946,500		
City Road Tax Fund Sales tax (1/2%) Charges for services Investment income Rental income Unclassified revenues Total	\$	16,809,600 25,000 30,000 33,456 1,500 16,899,556	\$	17,135,000 25,000 750,000 33,955 1,500 17,945,455	\$	17,445,650 25,000 500,000 33,955 1,500 18,006,105		
Public Safety Tax Fund Sales tax (0.2%) Misc Rentals	\$	6,711,600 -	\$	6,845,000 -	\$	6,970,400 -		
Investment income Unclassified revenues Total		- - 6,711,600		170,000 32,613 7,047,613	-\$	100,000 - 7,070,400		
	_Φ_	0,711,000	Φ	7,047,013	_Φ	7,070,400		
Two Percent Tax Fund Sales tax (2%) Theatre Revenue Liquor sales Green fees Range fees Concession stand sales Merchandise sales Other sales Commissions & fees Investment income Room rents Equipment rents Restaurant rental Unclassified revenues Total  Downtown Mall District Fund	\$	8,925,000 40,000 90,000 930,000 43,000 335,000 160,000 35,000 6,500 215,000 426,500 120,000 118,000 11,544,000	\$	9,030,300 50,000 88,850 971,000 - 204,800 225,050 63,400 46,300 268,000 240,000 433,275 124,000 96,900 11,841,875	\$	9,120,600 50,000 94,000 971,000 - 214,650 225,100 68,500 41,500 100,000 220,000 432,500 120,000 107,500		
Downtown Mall District Fund Delinquent property tax	\$	5,000	\$	2,800	\$	5,000		
Unclassified revenues Total	\$	2,500 7,500	\$	1,980 4,780	\$	2,500 7,500		
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	\$	110,885,003	\$	61,893,428	\$	125,997,228		

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

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

<sup>\*</sup>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

FUND	1	OTHER F	INANCI 025	NG	INTERFUND TRANSFERS 2025				
	SOL	JRCES	U	SES		IN	(OUT)		
GENERAL FUND	\$	-	\$	-	\$		_\$_	17,396,404	
SPECIAL REVENUE FUNDS  Highway User Revenue Fund City Road Tax Fund Public Safety Tax Fund Two Percent Tax Fund Yuma Mall Maintenance Fund	\$	- - - -	\$	- - - -	\$	- - - - - 183,354	\$	96,175 4,376,760 780,802 471,897	
Total Special Revenue Funds	\$	-	\$	-	\$	183,354	\$	5,725,634	
DEBT SERVICE FUNDS	\$		\$	-	\$ 21	,522,961	_\$_		
CAPITAL PROJECTS FUNDS	\$	-	\$	-	\$ 2	2,113,380	\$	458,054	
ENTERPRISE FUNDS Water Fund Wastewater Fund Solid Waste Fund	\$	- - -	\$	- - -	\$	- - -	\$	49,113 54,371 136,120	
Total Enterprise Funds	\$		\$	_	\$	-	\$	239,604	
INTERNAL SERVICE FUNDS	\$		\$	-	\$		_\$_		
Total All Funds	\$	-	\$	-	\$ 23	3,819,695	\$	23,819,695	

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

GENERAL FUND           Mayor & City Council         \$ 842,928         \$ - \$ 784,036         \$ 887,153           Municipal Court         2,864,393         - 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         - 2,200,293         3,284,775           Human Resources         1,767,041         13,000         1,650,501         1,997,671           General Government         10,546,706         (120,009)         7,96,649         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         38,675,465         102,734         8,240,940         9,704,139           Police         31,051,996         - 30,308,078         35,970,494           Fire         17,558,947         15,289         17,331,426         21,316,809           Capital Improvements <td< th=""><th>FUND/DEPARTMENT</th><th colspan="2">ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024</th><th></th><th colspan="2">EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024</th><th colspan="2">ACTUAL EXPENDITURES/ EXPENSES* 2024</th><th colspan="2">BUDGETED EXPENDITURES/ EXPENSES 2025</th></td<>	FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024			EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024		ACTUAL EXPENDITURES/ EXPENSES* 2024		BUDGETED EXPENDITURES/ EXPENSES 2025	
Municipal Court         2,864,939         -         3,006,206         3,324,674           City Administration         3,975,291         182,009         3,999,86         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         -         2,260,293         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         3,005,198           Building Safety         9,866,691         -         9,410,514         10,591,274           Engineering         38,674         165         102,734         8,240,940         9,704,139           Police         31,051,986         102,734         8,240,940         9,704,139           Fire         17,558,947         15,289         17,331,426         21,316,809           Total         \$107,080,057         \$133,023         89,270,813         \$124,484,257	GENERAL FUND									
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         1,660,501         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         102,74         394,823         373,652           Parks and Recreation         8,675,465         102,74         15,289         17,314,260         21,316,809           Fire         17,558,947         15,289         17,314,260         21,316,809         15,289         17,316,209         12,4484,257           SPECIAL Revenue Fund	Mayor & City Council	\$	842,928	\$	-	\$	784,036	\$	887,153	
City Attorney         1,609,033         630         1,725,597         1,943,512           Information Technology         5,959,628         (630)         0,041,671         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         -         9,34,223         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         17,755,8947         15,289         13,314,26         21,316,809           Capital Improvements         6,312,075         -         447,186         7,292,668           Total         12,078,618         (400,223)         11,500,326         11,998,425           General Gov	•				-					
Information Technology	City Administration		3,975,291		182,009		3,999,806		4,906,956	
Finance         2,943,991         -         2,800,293         3,284,775           Human Resources         1,767,041         13,000         1,650,501         1,976,761           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         17,558,947         15,289         17,331,426         21,316,809           Capital Improvements         6,312,075         -         447,186         7,292,688           Total         10,70,80,057         193,023         89,270,813         124,484,257           SPECIAL REVENUE FUNDS           Highway User Revenue Fund         4,369,00         -         4,731,50         1,444,55           Mayor & City Council         3,6900         -         -         9,697         1,1998,425           Ceneral Government         265,083         -			1,609,033		630		1,725,597		1,943,512	
Human Resources	Information Technology		5,959,628		(630)		6,041,671		6,401,517	
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         5,070,800,657         193,023         89,270,813         124,484,257           SPECIAL REVENUE FUNDS           Highway User Revenue Fund         36,900         -         \$         -         9,907         11,998,425           General Government         265,083         -         -         -         94,860           Total         \$12,380,601         \$         400,223         \$11,500,326         \$12,301,885           City Road Tax Fund	Finance		2,943,991		-		2,800,293		3,284,775	
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         -         3,380,787         35,970,434           Fire         17,558,947         15,289         17,331,426         21,316,809           Capital Improvements         6,312,075         -         447,186         7,292,668           Total         \$ 107,080,057         \$ 193,023         \$ 89,270,813         \$ 124,484,257           SPECIAL REVENUE FUNDS         \$ 193,023         \$ 89,270,813         \$ 124,484,257           SPECIAL REVENUE FUNDS         \$ 36,900         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Human Resources		1,767,041		13,000		1,650,501		1,997,671	
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         7,292,688           Total         \$107,080,057         \$193,023         \$89,270,813         \$124,484,257           SPECIAL REVENUE FUNDS           Highway User Revenue Fund         \$36,900         \$         -         \$47,186         7,292,688           Total         \$36,900         \$         -         \$36,900         \$36,900         \$11,500,326         \$11,998,425           General Government         265,083         \$400,223         \$11,500,326         \$12,130,185           City Road Tax Fund         \$         \$9,697         \$-         \$9,697         \$-           Public Works         \$1,854,137         399,795         3,088,220         \$2,280,396         \$2,628,599         \$2,628	General Government		10,546,706		(120,009)		796,649		13,483,804	
Engineering Parks and Recreation         358,041 (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	Planning and Neighborhood Services		2,747,295		-		2,260,378		3,005,159	
Parks and Recreation         8,675,465         102,734         8,240,940         9,704,138           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         \$107,080,057         \$193,023         \$89,270,813         \$124,484,257           SPECIAL REVENUE FUNDS           Highway User Revenue Fund         36,900         \$         \$         \$         36,900           Mayor & City Council         \$36,900         \$         11,500,326         \$11,998,425           General Government         265,083         -         -         -         94,860           Total         \$12,380,601         \$(400,223)         \$11,500,326         \$12,130,185           City Road Tax Fund         \$         \$         \$         9,697         \$         -           City Administration         \$         \$         \$         \$         9,697         \$         -           Public Works         \$1,854,137         399,795         3,088,220         2,280,396         -         6,8450 </td <td>Building Safety</td> <td></td> <td>9,866,691</td> <td></td> <td>-</td> <td></td> <td>9,410,514</td> <td></td> <td>10,591,274</td>	Building Safety		9,866,691		-		9,410,514		10,591,274	
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         193,023         89,270,813         124,484,257           SPECIAL REVENUE FUNDS           Highway User Revenue Fund         36,900         \$         \$         \$         \$ 36,900           Public Works         12,078,618         (400,223)         11,500,326         11,998,425           General Government         265,083           94,860           Total         \$ 12,380,601         \$         \$         94,860           City Road Tax Fund         \$ <td< td=""><td>Engineering</td><td></td><td>358,041</td><td></td><td>-</td><td></td><td>394,823</td><td></td><td>373,652</td></td<>	Engineering		358,041		-		394,823		373,652	
Fire Capital Improvements Capital Improvements Total         17,558,947 (6.312,075)         15,289 (7.331,426)         21,316,809 (7.292,668)           SPECIAL REVENUE FUNDS           Highway User Revenue Fund Mayor & City Council Public Works         36,900 (7.000)         10,000,000         11,500,326 (7.000)         11,500,326 (7.000)         11,998,425 (7.000)           Public Works         12,078,618 (7.000)         (400,223) (7.000)         11,500,326 (7.000)         11,998,425 (7.000)           General Government         265,083 (7.000)         11,500,326 (7.000)         11,998,425 (7.000)           Total         \$12,380,601 (7.000)         \$11,500,326 (7.000)         \$12,130,185 (7.000)           City Road Tax Fund         \$1,854,137 (7.000)         \$9,697 (7.000)         \$12,130,185 (7.000)           City Administration         \$-7 (7.000)         \$9,697 (7.000)         \$2,280,396 (7.000)           Engineering         2,560,788 (7.000)         \$1,063,770 (7.000)         16,416,881 (7.000)           Total         \$20,591,038 (7.000)         \$1,828,117 (7.000)         \$2,1394,286 (7.000)           Public Safety Tax Fund         \$2,394,029 (437,000)         \$1,828,117 (7.000)         \$1,778,456 (7.000)           Fire         \$2,394,029 (7.000)         \$1,828,117 (7.000)         \$1,778,456 (7.000)           General Government	Parks and Recreation		8,675,465		102,734		8,240,940		9,704,139	
Capital Improvements         6,312,075         -         447,186         7,292,688           Total         \$107,080,057         \$193,023         \$9,270,813         \$124,484,257           SPECIAL REVENUE FUNDS         \$107,080,057         \$193,023         \$9,270,813         \$124,484,257           Highway User Revenue Fund         \$36,900         \$1,500,226         \$11,500,326         \$11,998,425           Public Works         \$12,078,618         \$400,223         \$11,500,326         \$12,130,185           General Government         \$265,083         \$-0         \$9,697         \$12,130,185           City Road Tax Fund         \$1,854,137         \$99,795         \$3,088,220         \$2,280,396           City Administration         \$1,854,137         \$99,795         \$3,088,220         \$2,280,396           Engineering         \$2,560,788         \$(721)         \$2,493,605         \$2,628,559           General Government         \$217,063         \$16,230,292         \$2,1394,286           Capital Improvements         \$15,959,050         \$399,074         \$16,230,292         \$21,394,286           Fire         \$2,394,029         \$437,000         \$1,828,117         \$3,593,266           Fire         \$2,119,023         \$(1,734)         \$2,075,170         1	Police		31,051,986		-		30,380,787		35,970,494	
Total         \$107,080,057         \$193,023         \$89,270,813         \$124,484,257           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         \$	Fire		17,558,947		15,289		17,331,426		21,316,809	
Total         \$107,080,057         \$193,023         \$89,270,813         \$124,484,257           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         \$	Capital Improvements		6,312,075		-		447,186		7,292,668	
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         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           City Road Tax Fund         \$ 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         \$ 20,591,038         399,074         \$ 16,230,292         \$ 21,394,286           Public Safety Tax Fund         \$ 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	Total	\$	107,080,057	\$	193,023	\$	89,270,813	\$		
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         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           City Road Tax Fund         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           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         \$ 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           Total <td>SPECIAL REVENUE FUNDS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	SPECIAL REVENUE FUNDS									
Public Works         12,078,618 general Government         (400,223) 265,083         11,500,326 general Government         11,998,425 general Government           Total         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           City Road Tax Fund         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           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         \$ 20,591,038         399,074         16,230,292         21,394,286           Public Safety Tax Fund         \$ 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         -         2,29	Highway User Revenue Fund									
Public Works         12,078,618 general Government         (400,223) 265,083         11,500,326 general Government         11,998,425 general Government           Total         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           City Road Tax Fund         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           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         \$ 20,591,038         399,074         16,230,292         21,394,286           Public Safety Tax Fund         \$ 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         -         2,29	Mayor & City Council	\$	36,900	\$	-	\$	-	\$	36,900	
Total         \$ 12,380,601         \$ (400,223)         \$ 11,500,326         \$ 12,130,185           City Road Tax Fund         \$ - \$ \$ - \$ \$ 9,697         \$ - \$ 9,697         \$ 2,280,399         \$ 2,280,399         \$ 2,280,399         \$ 2,280,399         \$ 2,280,399         \$ 2,280,399         \$ 2,280,399         \$ 2,290,292         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1394,286         \$ 2,1	Public Works		12,078,618		(400,223)		11,500,326		11,998,425	
City Road Tax Fund         S         -         \$         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         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           Two Percent Tax Fund         \$ 850,516         \$ 381,498         802,471         \$ 1,230,217           General Government         1,804,433         -         1,564,155 <t< td=""><td>General Government</td><td></td><td>265,083</td><td></td><td>` -</td><td></td><td>-</td><td></td><td>94,860</td></t<>	General Government		265,083		` -		-		94,860	
City Road Tax Fund         S         -         \$         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         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           Two Percent Tax Fund         \$ 850,516         \$ 381,498         802,471         \$ 1,230,217           General Government         1,804,433         -         1,564,155 <t< td=""><td>Total</td><td>\$</td><td>12,380,601</td><td>\$</td><td>(400,223)</td><td>\$</td><td>11,500,326</td><td>\$</td><td>12,130,185</td></t<>	Total	\$	12,380,601	\$	(400,223)	\$	11,500,326	\$	12,130,185	
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         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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         - <t< td=""><td>City Road Tax Fund</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	City Road Tax Fund									
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         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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         - <t< td=""><td>City Administration</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>9,697</td><td>\$</td><td>-</td></t<>	City Administration	\$	-	\$	-	\$	9,697	\$	-	
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         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           Two Percent Tax Fund         \$ 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 <td>Public Works</td> <td></td> <td>1,854,137</td> <td></td> <td>399,795</td> <td></td> <td>3,088,220</td> <td></td> <td>2,280,396</td>	Public Works		1,854,137		399,795		3,088,220		2,280,396	
General Government Capital Improvements         217,063         -         -         -         68,450           Capital Improvements         15,959,050         -         10,638,770         16,416,881           Total         \$ 20,591,038         399,074         16,230,292         21,394,286           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         \$ 8,593,151         (438,734)         6,452,114         9,538,314           Two Percent Tax Fund         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	Engineering				(721)					
Capital Improvements         15,959,050         -         10,638,770         16,416,881           Total         \$ 20,591,038         399,074         16,230,292         21,394,286           Public Safety Tax Fund         \$ 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         \$ 8,593,151         (438,734)         6,452,114         9,538,314           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	<b>5 5</b>				-		-			
Total         \$ 20,591,038         \$ 399,074         \$ 16,230,292         \$ 21,394,286           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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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					-		10,638,770			
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         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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	·	\$		\$	399,074	\$		\$		
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         \$ 8,593,151         \$ (438,734)         6,452,114         9,538,314           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	Public Safety Tax Fund		, ,		,				, ,	
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         \$ 8,593,151         (438,734)         6,452,114         9,538,314           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	•	\$	2.394.029	\$	(437.000)	\$	1.828.117	\$	3.593.266	
General Government         258,599         -         258,599         241,092           Capital Improvements         3,821,500         -         2,290,228         3,925,500           Total         \$ 8,593,151         (438,734)         6,452,114         9,538,314           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	Fire	•		,		•		•		
Capital Improvements         3,821,500         -         2,290,228         3,925,500           Total         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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	General Government				-					
Total         \$ 8,593,151         \$ (438,734)         \$ 6,452,114         \$ 9,538,314           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			•		_		•		•	
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	·	\$		\$	(438.734)	\$		\$		
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	Two Percent Tax Fund		-,,,,,,,,,		(100,101)		-,,		-,,	
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		\$	850.516	\$	381.498	\$	802.471	\$	1,230.217	
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	,	*	,	*	-	7		7		
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					_					
Capital Improvements         2,339,600         2,200         1,689,170         5,014,042	5 5				(388 998)				•	
					, ,					
	Total	\$	12,893,330	\$	(5,300)	\$	11,683,718	\$	16,320,094	

## CITY OF YUMA EXPENDITURES/EXPENSES BY FUND FISCAL YEAR 2025

FUND/DEPARTMENT		ADOPTED BUDGETED PENDITURES/ 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	\$	453,147	\$		\$	339,529	\$	338,854
Improvement Districts Funds	<u> </u>	100,111	Ψ		Ψ	000,020	Ψ	000,001
Public Works	\$	448,876	\$		\$	384,502	\$	672,094
Grant Funds	φ	440,070	φ	-	φ	304,302	φ	072,094
City Administration	\$	240.000	Φ	40 574	Φ	447.500	\$	400.000
•	Ф	-,	\$	12,571	\$	147,528	Ф	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	\$	45,306,454	\$	(329,811)	\$	11,682,246	\$	61,160,475
Total Special Revenue Funds	\$	100,666,597	\$	(774,994)	\$	58,272,727	\$	121,554,302
·				, , ,		· · · · · ·		· · ·
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		· <u>-</u>
Fire Development		2,500		_		2,500		_
General Government Development		230		_		230		_
Parks and Recreation Development		7,000		_		7,500		_
Total	\$	16,908,730	\$	1,066,000	\$	3,268,407	\$	15,143,000
, otal	<u> </u>	10,000,700	<u> </u>	1,000,000	<u> </u>	0,200,101	<u> </u>	10,110,000
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	\$	20,537,035	\$	-	\$	2,738,937	\$	18,040,898
DEBT SERVICE FUNDS		04 400 5=5			•	04 ==0 ===	•	04 =00 ==:
Municipal Property Corporation Bonds	\$	21,486,656	\$		\$	21,576,656	\$	21,522,961
Total	\$	21,486,656	\$		\$	21,576,656	\$	21,522,961
ENTERPRISE FUNDS								
Water:								
City Administration	\$	_	\$	_	\$	5,926	\$	_
Engineering	Ψ	646,780	Ψ	421	Ψ	670,932	Ψ	706,847
Utilities		23,355,906		721		21,280,238		23,694,992
General Government		552,848		-		21,200,230		
Capital Improvements		16,825,000		-		- 11,567,829		204,010 13,003,500
Total	\$	41,380,534	\$	421	\$	33,524,925	\$	37,609,349
Wastewater:	Ψ	+1,500,554	φ	421	Ψ	00,024,820	φ	51,003,348
	φ		¢		¢	4 0 4 0	¢	
City Administration	\$	400.040	\$	-	\$	4,848	\$	- E40 700
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	_\$_	130,999,863	_\$	300	\$	25,729,266	_\$	146,355,492

## CITY OF YUMA EXPENDITURES/EXPENSES BY FUND FISCAL YEAR 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024			EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024		ACTUAL PENDITURES/ 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	\$	13,845,078	\$		\$	24,392,729	\$	13,897,448	
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	\$	5,812,346	\$		\$	5,686,030	\$	6,709,010	
Total Enterprise Funds	\$	192,037,821	\$	721	\$	89,332,950	\$	204,571,299	
INTERNAL SERVICE FUNDS  Equipment Maintenance Fund:  General Government	\$	104,553	\$		\$		\$	34,258	
Public Works	φ	2,963,779	φ	-	φ	2,869,691	Ψ	3,118,440	
Total	\$	3,068,332	\$	<del></del>	\$	2,869,691	\$	3,152,698	
Insurance Reserve Fund:	Ψ	3,000,332	Ψ		Ψ	2,009,091	Ψ	3,132,090	
City Attorney	\$	1,021,000	\$		\$	636.719	\$	1,170,000	
General Government	Ψ	2,415,171	Ψ		Ψ	2,224,730	Ψ	2,605,196	
Total	\$	3,436,171	\$		\$	2,861,449	\$	3,775,196	
Equipment Replacement Fund:	Ψ_	0,400,171	Ψ_		Ψ_	2,001,440	Ψ_	0,770,100	
Building Safety	\$	199,870	\$	_	\$	43,856	\$	236,232	
Public Works	*	2,014,230	Ψ	_	Ψ.	-	Ψ.	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	\$	4,600,093	\$	(634,000)	\$	1,406,714	\$	5,922,935	
Workmans' Comp Fund		3,000,000		-		1,899,981		3,000,000	
Total Internal Service Funds	\$	14,104,596	\$	(634,000)	\$	9,037,835	\$	15,850,829	
Total All Funds	\$	472,821,492	\$	(149,250)	\$	273,498,325	\$	521,167,546	

<sup>\*</sup>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

Seperal Fund	DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2024		AD.	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024		ACTUAL PENDITURES EXPENSES 2024*	BUDGETED EXPENDITURES EXPENSES 2025		
Special Highway Users Fund   36,900   -   784,036   36,900   784,036   36,900   784,036   36,900   784,036   36,900   784,036   36,900   784,036   36,900   784,036   36,900   784,036   36,900   701,000   36,9467   36,9467   36,94	MAYOR & CITY COUNCIL									
Total         \$ 879,828         \$ -         \$ 784,036         \$ 924,053           MUNICIPAL COURT           General Fund         \$ 2,864,939         \$ -         \$ 3,006,206         \$ 3,324,674           Grant Funds         100,000         101,000         69,467         100,000           Total         \$ 2,964,939         \$ 101,000         \$ 3,075,673         \$ 3,424,674           CITY ADMINISTRATION           General Fund         \$ 3,975,291         \$ 182,009         \$ 3,999,806         \$ 4,906,956           City Road Tax Fund         -         -         9,697         -           Grant Funds         850,516         381,498         802,471         1,230,217           Grant Fund         8 50,516         381,498         802,471         1,230,217           Grant Funds         2,906,635         (1,090,000)         15,342         2,906,635           Solid Waste         -         -         1,347         -           Wastewater Fund         -         -         4,848         -           Total         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           CITY ATTORNEY           General Fund         \$ 1,000 <td< td=""><td>General Fund</td><td>\$</td><td>842,928</td><td>\$</td><td>-</td><td>\$</td><td>784,036</td><td>\$</td><td>887,153</td></td<>	General Fund	\$	842,928	\$	-	\$	784,036	\$	887,153	
MUNICIPAL COURT           General Fund         \$ 2,864,939         \$ 3,006,206         \$ 3,324,674           Grant Funds         100,000         101,000         69,467         100,000           Total         \$ 2,964,939         \$ 101,000         \$ 3,075,673         \$ 3,424,674           CITY ADMINISTRATION           General Fund         \$ 3,975,291         \$ 182,009         \$ 3,999,806         \$ 4,906,956           City Road Tax Fund         * 50,516         381,498         80,2471         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         * * * * * * * * * * * * * * * * * * *	Special Highway Users Fund		36,900						36,900	
General Fund Grant Funds         \$ 2,864,939         \$ 10,000         \$ 3,006,206         \$ 3,324,674           Grant Funds         100,000         101,000         69,467         100,000           Total         \$ 2,964,939         101,000         \$ 3,075,673         \$ 3,424,674           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         -         -         1,347         -           Wastewater Fund         -         -         4,848         -           Total         \$ 1,609,033         \$ 630         \$ 1,725,597         \$ 1,943,512           Grant Funds         1,021,000         -         636,719         1,170,000           Total         \$ 2,640,033 <td>Total</td> <td>\$</td> <td>879,828</td> <td>\$</td> <td>-</td> <td>\$</td> <td>784,036</td> <td>\$</td> <td>924,053</td>	Total	\$	879,828	\$	-	\$	784,036	\$	924,053	
General Fund Grant Funds         \$ 2,864,939         \$ 101,000         \$ 3,006,206         \$ 3,324,674           Grant Funds         100,000         101,000         69,467         100,000           Total         \$ 2,964,939         \$ 101,000         \$ 3,075,673         \$ 3,424,674           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         -         -         1,347         -           Wastewater Fund         -         -         4,848         -           Total         \$ 1,609,033         \$ 630         \$ 1,725,597         \$ 1,943,512           Grant Funds         1,021,000         -         636,719         1,170,000           Total         \$ 2,840,033<	MUNICIPAL COURT									
Grant Funds Total         100,000         101,000         69,467         100,000           Total         \$ 2,964,939         101,000         \$ 3,075,673         \$ 3,424,674           CITY ADMINISTRATION           General Fund         \$ 3,975,291         182,009         \$ 3,999,806         \$ 4,906,956           City Road 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         (1,990,000)         15,342         2,906,635           Solid Waste         - 2         1,347         - 3         4           Wastewater Fund         - 2         6,513,922         \$ 4,986,965         9,443,808           Wastewater Fund         - 2         4,848         - 2         1,043,808         - 3         1,043,808         - 3         1,043,808         - 3         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2         - 3,4848         - 2		¢	2 864 030	¢	_	¢	3 006 206	<b>¢</b>	3 324 674	
Total         \$ 2,964,939         \$ 101,000         \$ 3,075,673         \$ 3,424,674           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         802,247         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         -         -         -         5,926         -           Wastewater Fund         -         -         -         4,848         -           Total         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           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         \$ 5,959,628         \$ (630)		Ψ		Ψ	101 000	Ψ		Ψ		
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         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           CITY ATTORNEY           General Fund         \$ 1,609,033         \$ 630         \$ 1,725,597         \$ 1,943,512           General Funds         10,000         5,000         4,045         8,000           Insurance Reserve Fund         1,021,000         -         636,719         1,170,000           Total         \$ 5,959,628         \$ (630)         \$ 6,041,671         \$ 6,401,517		\$		\$		\$		\$		
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         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           CITY ATTORNEY           General Fund         \$ 1,609,033         \$ 630         \$ 1,725,597         \$ 1,943,512           Grant Funds         1,021,000         -         636,719         1,170,000           Insurance Reserve Fund         1,021,000         -         636,719         1,170,000           Total         \$ 5,959,628         \$ (630)         \$ (0,41,671)         \$ (4,943,941)           Yuma Regional Comm. System Fund	Ισιαι	Ψ	2,304,333	Ψ	101,000	Ψ	3,073,073	Ψ	5,424,074	
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         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           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         \$ 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	CITY ADMINISTRATION									
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         \$7,972,442         \$(513,922)         \$4,986,965         \$9,443,808           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         \$5,959,628         \$(630)         \$6,041,671         \$6,401,517           Yuma Regional Comm. System Fund         \$5,959,628         \$(630)         \$6,041,671         \$6,401,517           Yuma Regional Comm. System Fund         \$5,959,628         \$(630)         \$6,041,671         \$6,401,517           Yuma R	General Fund	\$	3,975,291	\$	182,009	\$	3,999,806	\$	4,906,956	
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         \$7,972,442         \$(513,922)         \$4,986,965         \$9,443,808           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         \$2,640,033         \$5,630         \$2,366,361         \$3,121,512           INFORMATION TECHNOLOGY           General Fund         \$5,959,628         \$(630)         \$6,041,671         \$6,401,517           Yuma Regional Comm. System Fund         \$3,786,665         -         24,392,729         13,872,989           Equipment Replacement Fund         \$3,000         -         -         -	City Road Tax Fund		-		-		9,697		-	
ARPA Fund Solid Waste         2,906,635         (1,090,000)         15,342         2,906,635           Solid Waste         -         -         1,347         -           Water Fund         -         -         5,926         -           Wastewater Fund         -         -         4,848         -           Total         \$7,972,442         \$(513,922)         \$4,986,965         \$9,443,808           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         \$2,640,033         \$5,630         \$2,366,361         \$3,121,512           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         26,445         93,154         -           Total         \$19,899,293         \$25,815         30,527,554	Two Percent Tax Fund		850,516		381,498		802,471		1,230,217	
Solid Waste Fund         -         -         1,347         -           Wastewater Fund         -         -         5,926         -           Total         \$7,972,442         \$(513,922)         \$4,848         -           CITY ATTORNEY         Seneral Fund         \$1,609,033         \$630         \$1,725,597         \$1,943,512           Gant Funds         10,000         5,000         4,045         8,000           Insurance Reserve Fund         1,021,000         -         636,719         1,170,000           Total         \$2,640,033         \$5,630         \$2,366,361         \$3,121,512           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         \$19,899,293         \$25,815         30,527,554         \$20,321,439           FINANCE           General Fund         \$2,943,991         -         \$2,800,293	Grant Funds		240,000		12,571		147,528		400,000	
Water Fund         -         -         5,926         -           Wastewater Fund         -         -         4,848         -           Total         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         10,000         26,445         93,154         -           Total         \$ 19,899,293         25,815         30,527,554         20,321,439           FINANCE           General Fund         \$ 2,94	ARPA Fund		2,906,635		(1,090,000)		15,342		2,906,635	
Wastewater Fund Total         -         -         4,848         -           CITY ATTORNEY         \$ 7,972,442         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         \$ 19,899,293         25,815         30,527,554         20,321,439           FINANCE           General Fund         \$ 2,943,991         -         \$ 2,800,293         3,284,775	Solid Waste		-		-		1,347		-	
CITY ATTORNEY         \$ (513,922)         \$ 4,986,965         \$ 9,443,808           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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         \$ 19,899,293         25,815         \$ 30,527,554         20,321,439           FINANCE           General Fund         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           HUMAN RE	Water Fund		-		-		5,926		-	
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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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 Funds         53,000         -         -         -         46,933           Grant Funds         100,000         26,445         93,154         -         -           Total         \$ 19,899,293         \$ 25,815         30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,04	Wastewater Fund		-		-		4,848		_	
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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES          General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501	Total	\$	7,972,442	\$	(513,922)	\$	4,986,965	\$	9,443,808	
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         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES          General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501	CITY ATTORNEY									
Grant Funds         10,000         5,000         4,045         8,000           Insurance Reserve Fund         1,021,000         -         636,719         1,170,000           Total         \$ 2,640,033         \$ 5,630         \$ 2,366,361         \$ 3,121,512           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         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671		¢	1 600 033	Ф	630	¢	1 725 507	Ф	1 0/13 513	
Insurance Reserve Fund		Ψ		Ψ		Ψ		Ψ		
Total   \$ 2,640,033   \$ 5,630   \$ 2,366,361   \$ 3,121,512					3,000					
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   \$ 19,899,293   \$ 25,815   \$ 30,527,554   \$ 20,321,439		<u>¢</u>		<u>¢</u>	5 630	•		<u></u>		
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         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	Total	Ψ	2,040,033	Ψ	3,030	Ψ	2,300,301	Ψ	5,121,512	
Yuma Regional Comm. System Fund         13,786,665         -         24,392,729         13,872,989           Equipment Replacement Funds         53,000         -         -         -         46,933           Grant Funds         100,000         26,445         93,154         -           Total         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	INFORMATION TECHNOLOGY									
Equipment Replacement Fund         53,000         -         -         46,933           Grant Funds         100,000         26,445         93,154         -           Total         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	General Fund	\$	5,959,628	\$	(630)	\$	6,041,671	\$	6,401,517	
Grant Funds         100,000         26,445         93,154         -           Total         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	Yuma Regional Comm. System Fund		13,786,665		-		24,392,729		13,872,989	
Grant Funds         100,000         26,445         93,154         -           Total         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE           General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	Equipment Replacement Fund		53,000		-		-		46,933	
Total         \$ 19,899,293         \$ 25,815         \$ 30,527,554         \$ 20,321,439           FINANCE General Fund	Grant Funds		100,000		26,445		93,154		-	
General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	Total	\$		\$		\$		\$	20,321,439	
General Fund         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           Total         \$ 2,943,991         \$ -         \$ 2,800,293         \$ 3,284,775           HUMAN RESOURCES           General Fund         \$ 1,767,041         \$ 13,000         \$ 1,650,501         \$ 1,997,671	FINANCE									
Total       \$ 2,943,991       \$ -       \$ 2,800,293       \$ 3,284,775         HUMAN RESOURCES         General Fund       \$ 1,767,041       \$ 13,000       \$ 1,650,501       \$ 1,997,671		φ	2.042.004	ф		¢	2 900 202	Ф	2 204 775	
HUMAN RESOURCES General Fund \$ 1,767,041 \$ 13,000 \$ 1,650,501 \$ 1,997,671		Φ				Φ_		Φ_		
General Fund <u>\$ 1,767,041 </u> \$ 13,000 <u>\$ 1,650,501 </u> \$ 1,997,671	i Ulai	Φ	<u>∠,७43,991</u>	Ψ		φ	2,000,293	φ	3,204,773	
General Fund <u>\$ 1,767,041 </u> \$ 13,000 <u>\$ 1,650,501 </u> \$ 1,997,671	HUMAN RESOURCES									
	General Fund	\$	1,767,041	\$	13,000	\$	1,650,501	\$	1,997,671	
	Total	\$								

### CITY OF YUMA

### SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES

DEPARTMENT/FUND	B EXF	ADOPTED UDGETED PENDITURES EXPENSES 2024	ADJ	PENDITURE/ EXPENSE JUSTMENTS PPROVED 2024		ACTUAL PENDITURES EXPENSES 2024*	EXF	UDGETED PENDITURES EXPENSES 2025
GENERAL GOVERNMENT								
General Fund	\$	10,546,706	\$	(120,009)	\$	796,649	\$	13,483,804
Highway User Revenue Fund	Ψ	265,083	*	-	*	-	Ψ	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		, <u>-</u>
Total	\$	44,609,506	\$	(2,804,847)	\$	28,855,902	\$	54,138,966
PLANNING AND NEIGHBORHOOD SERVICES General Fund	\$	2,747,295	\$		\$	2,260,378	\$	3,005,159
Grant Funds	Ψ	5,688,892	Ψ	321,329	Ψ	1,146,121	Ψ	5,613,665
ARPA Fund		5,000,032		460,000		90,818		5,015,005
Total	\$	8,436,187	\$	781,329	\$	3,497,317	\$	8,618,824
				· ·				
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
BUBLIO WORKS	\$	10,066,561		66,353	\$	9,510,166	\$	10,887,711
PUBLIC WORKS	φ	10.070.610	φ	(400 222)	φ	11 500 226	φ	11 000 105
Highway User Revenue Fund City Road Tax Fund	\$	12,078,618	\$	(400,223)	\$	11,500,326	\$	11,998,425
Improvement Districts Funds		1,854,137 448,876		399,795		3,088,220 384,502		2,280,396 672,094
Grant Funds		200,000		-		304,302		200,000
Solid Waste		5,172,026		-		5,145,891		6,042,927
Equipment Maintenance Fund		2,963,779		<u>-</u>		2,869,691		3,118,440
Equipment Replacement Fund		2,014,230		_		2,009,091		3,545,929
Total	\$	24,731,666	\$	(428)	\$	22,988,630	\$	27,858,211
	Ψ	24,731,000	Ψ	(420)	Ψ	22,300,030	Ψ	27,000,211
ENGINEERING General Fund	φ	250 044	ф		φ	204 922	φ	272 652
	\$	358,041	\$	- (701)	\$	394,823	\$	373,652
City Road Tax Fund Two Percent Tax Fund		2,560,788		(721)		2,493,605		2,628,559
Water Fund		8,471 646,780		- 424		6,223 670,932		9,153 706 847
				421 300				706,847 513 760
Wastewater Fund Solid Waste		466,918 5 300		300		497,848		513,760 5.737
		5,300 6,000		-		3,890 6,000		5,737
Transport Development Fee Fund	Ф.	6,000	<u>¢</u>		Ф.	6,000 4,073,321	\$	4,237,708
Total	\$	4,052,298	\$		\$	4,013,321	Ψ	4,231,100

### CITY OF YUMA

### SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES

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	\$	43,777,465	_\$		\$	40,458,411	\$	45,970,563
PARKS & RECREATION								
General Fund	\$	8,675,465	\$	102,734	\$	8,240,940	\$	9,704,139
Two Percent Tax Fund	Ψ	7,890,310	Ψ	(388,998)	Ψ	7,621,699	Ψ	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		-		(1,002,001)		-		-
Parks & Rec Dev Fee Fund		7,000		_		7,500		_
Equipment Replacement Fund		560,375		_		365,581		1,446,354
Total	\$	21,926,880	\$	(4,369,161)	\$	16,666,346	\$	19,609,076
		, ,		, , ,		, ,		, ,
POLICE								
General Fund	\$	31,051,986	\$	-	\$	30,380,787	\$	35,970,494
Public SafetyTax 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	\$	38,098,632	\$	6,680,246	\$	35,745,277	\$	51,735,834
FIRE								
General Fund	\$	17,558,947	\$	15,289	\$	17,331,426	\$	21,316,809
Public SafetyTax Fund	φ	2,119,023	φ	(1,734)	φ	2,075,170	φ	1,778,456
Equipment Replacement Fund		355,000		(1,734)		327,392		1,770,430
Fire Development Fee Fund		2,500		-		2,500		-
Grant Funds		1,870,506		- (915,773)		215,171		904,237
ARPA Fund		1,070,000		630,000		421,090		904,237
Total	\$	21,905,976	\$	(272,218)	\$	20,372,749	\$	23,999,502
rotar	Ψ	21,000,070	Ψ	(272,210)	Ψ_	20,012,140	Ψ	20,000,002
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	\$	216,148,754	\$	137,953.00	\$	45,138,823	\$	231,593,219
T	_	170.001.105	<b>*</b>	// /2 2=5		070 460 00-	_	E04.46= = 16
Total All Funds	\$	472,821,492	_\$	(149,250)	\$	273,498,325	\$	521,167,546

<sup>\*</sup>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 2024-25

**Full-Time** Employee Total Estimated **Equivalent** Salaries and Retirement Healthcare Other Benefit Personnel (FTE) \* **Hourly Costs\*\*** Costs\*\*\* Costs\*\*\*\* Costs Compensation **FUND 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 3,156,978 387,311 517,748 396,764 47.50 4,458,801 City Road Tax Fund 253,144 24.80 1,767,822 216,465 185,209 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 6,191,975 758,201 634,277 8,589,356 1,004,903 Wastewater Fund 70.35 4,806,747 589.618 749.806 475.727 6,621,898

1,190,714

754,501

728,495

13,672,432

1,043,535

1,043,535

\$81,224,897

146,032

84,399

89,372

1.667.622

128,046

128,046

\$10,717,532 \$11,643,078

166,142

88,089

104,675

2,113,615

167,648

167,648

160,218

65,412

56,825

1,392,459

102,576

102,576

\$7,385,346

1,663,106

992,401

979,367

18,846,128

1,441,805

1,441,805

\$110,970,853

16.95

9.00

8.30

201.59

18.00

18.00

1,061.00

**TOTAL ALL FUNDS** 

**Total Enterprise Funds** 

**Total Internal Service Funds** 

Sanitation Fund

**INTERNAL SERVICE FUNDS** 

Desert Hills Golf Course Fund

**Equipment Maintenance Fund** 

Yuma Reg Comm Sys Fund

<sup>\*</sup> Full-time employees only, including Elected Officials overfill positions

<sup>\*\*</sup> Includes full-time, part-time, overtime and standby pay

<sup>\*\*\*</sup> Includes Soc Sec/Medicare

<sup>\*\*\*\*</sup> Health/dental/life insurance