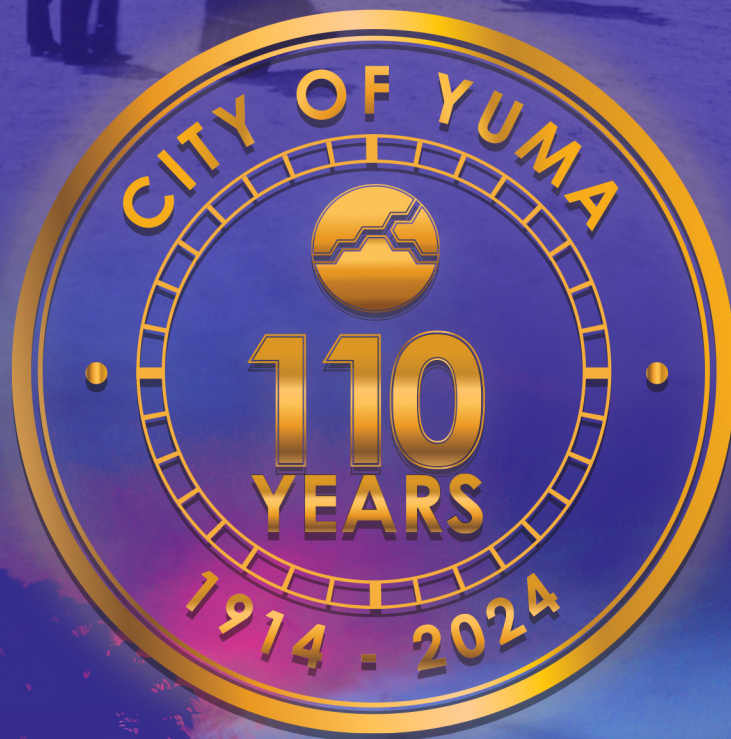


WELCOME
Gateway of The Great S.WEST.
**CITY OF YUMA
FISCAL YEAR 2025
PROPOSED ANNUAL BUDGET**



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THE YUMA WAY

OUR MISSION

WE ARE A STRONG TEAM DEDICATED TO SERVING OUR COMMUNITY,
BUILDING RELATIONSHIPS AND CREATING OPPORTUNITIES.



OUR CORE VALUES

PROFESSIONALISM

BE OUR BEST. SET THE STANDARD.



ACCOUNTABILITY

BE RESPONSIBLE. OWN OUR ACTIONS.



INTEGRITY

BE HONEST. DO THE RIGHT THING.



RESPONSIVENESS

BE DELIBERATE. FOLLOW THROUGH WITH INTENT.

PREPARED AND PRESENTED BY:

CITY ADMINISTRATION

Jay Simonton

Acting City Administrator

Jennifer Reichelt

Deputy City Administrator

CITY DEPARTMENTS

Richard W. Files

City Attorney

Lynda L. Bushong

City Clerk

Randall Crist

Director of Building Safety

David Wostenberg

Director of Engineering

Douglas Allen

Director of Finance

Dustin Fields

Fire Chief

Monica Welch

Director of Human Resources

Isaiah Kirk

Director of Information Technology

Del Miller

Municipal Court Administrator

Eric Urfer

Director of Parks and Recreation

Alyssa Linville

Director of Planning and Neighborhood Services

Thomas Garrity

Police Chief

Joel Olea

Director of Public Works

Jeremy McCall

Director of Utilities

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CITY ADMINISTRATOR'S MESSAGE

Honorable Mayor and City Council and the residents of Yuma:

I am pleased to present the Proposed Fiscal Year 2025 Annual Budget (FY 2025), which includes the Five-Year Capital Improvement Plan (CIP). The proposed budget for FY 2025 is a balanced budget that represents a responsible spending plan for the upcoming fiscal year, while planning for the future. Significant work has gone into ensuring that the proposed budget is fiscally responsible, advances the City Council's Vision and Strategic Plan, and meets the needs of our growing community. The Proposed FY 2025 Budget is approximately \$521 million, including a CIP of approximately \$222 million.



In April 2024, the City celebrates its 110th birthday, this milestone is a true testament to the rich history of our community. As we reflect on over a century of municipal governance, community engagement, growth, and innovation, it becomes evident that our City's enduring success is built upon the vision and dedication of those who came before us. This year's budget theme is a **legacy of leadership**, which reflects our commitment to honor the contributions of past leaders while charting a course for the future that continues to prioritize innovation, efficiency, and service delivery.

One of the most important duties of the Mayor and Council is to adopt the City's annual budget. The budget is a policy document that encompasses past trends and economic realities, while also providing a financial framework for implementing the Council's priority initiatives as expressed in the City's Strategic Plan.

Ensuring a Legacy of Leadership through Fiscal Stewardship

The FY 2025 budget serves as a roadmap for sustaining the City's growth and prosperity while remaining true to the values that have defined us for generations. This year the City has seen an increase in construction and development activity, despite a challenging economy. However, the City remains cautious in creating an ongoing dependence on construction revenues (sales tax, permits, and related) as these dollars can vary widely on a year-to-year basis.

Our local economy is impacted by several factors ranging from decisions being made at the state legislature, to fluctuations in the local, regional, and national economies. The uncertainties stemming from reductions in state funding, coupled with broader economic challenges, require us to exercise prudence and adaptability in our financial planning. As always, we are conservative in our revenue projections for FY 2025.

Despite these external pressures, we remain steadfast in our commitment to fiscal responsibility and strategic resource allocation, ensuring that essential services and vital community programs continue to receive the support they require. The FY 2025 budget includes several initiatives, projects, and programs that not only preserves but strengthens our **legacy of leadership** into the future.



CITY ADMINISTRATOR'S MESSAGE

Cultivating a Legacy of Leadership by being an Employer of Choice

Attracting and retaining top talent is essential to sustaining the legacy of leadership we have established in our organization for the past 110 years. By fostering a workplace culture that values professionalism, accountability, integrity, and responsiveness, we honor the leadership principles that have guided our organization's success.

As an employer of choice, we strive to be an organization that can competitively recruit and retain quality talent. To do that, we must not only offer competitive compensation and benefits but also provide opportunities for professional development, meaningful engagement, and career advancement. By investing in our employees, we empower them to become leaders, driving positive change and contributing to the continued growth and prosperity of our organization.



In FY 2024, the City fully implemented the recommendations from our 2022 Labor Market Study over a 12-month period. This included the following pay adjustments and recommendations:

- Updated our current pay structure to reflect the new minimum wage of \$14.35.
- Shortened the width of the pay ranges to create higher minimum or starting wages within each range and to allow employees to move through the range at a faster rate.
- Reassigned jobs to a salary range reflective of prevailing rates (market midpoints).
- Adjusted ranges, if needed, to achieve and maintain internal equity.
- 2% pre-LMS range adjustments – January 2023
- Implemented 75% of the LMS new pay plans – April 2023
- One step movement for Public Safety and 3% for open range employees – July 2023
- Implement final 25% of the LMS new pay plan - January 2024

To keep pay competitive, the City is proposing a 3% merit salary increase in July 2024 and a cost of living increase up to 2% in January 2025. We also worked to keep medical and dental costs low. For most of our plan options, employees will not see an increase to their monthly premiums. In addition, the City will contribute an additional \$50 per month toward dependent care for those employees with dependent care coverage on the HDHP.

Over the past few years, we have seen an increase in the number of employees utilizing our employee tuition reimbursement program. This year all the tuition reimbursement funding was awarded. The FY 2025 budget will increase the tuition reimbursement amount to \$3,500 annually for full-time employees and the total funds allocated to the program will increase to \$50,000.

The FY 2025 budget also includes funding for six new full-time employees. These positions are needed to meet the growing needs of the community and are in Building Safety, Finance, Human Resources, Information Technology, and Public Works.



CITY ADMINISTRATOR'S MESSAGE

Building upon Yuma's Legacy of Leadership

The Proposed FY 2025 Budget and CIP includes funding for infrastructure, facilities, and essential amenities. The budget and CIP not only address present needs but also lay the groundwork for future growth and development. Through this proactive approach, we honor our legacy of leadership by fostering a community that is resilient, innovative, and equipped to meet the evolving needs of our residents.

Several projects were or will be completed in FY 2024; highlights include:

- Parks, Arts, Recreation, and Trails (PART) Master Plan
- Construction of Fire Station 7
- North End Paving Project

Several capital projects are included in the FY 2025 budget; highlights include:

- Desert Dunes Water Treatment Facility Expansion
- Police Evidence Storage Facility
- Hotel del Sol – Multi-Modal Transportation Center
- East Mesa Park
- Citywide playground replacement and bathroom renovations
- Kennedy Skate Park Improvements

Several studies and scoping projects are also included in the FY 2025 budget; highlights include:

- Transportation Master Plan
- Spaceport Scoping Project & FAA Approval Process
- Innovation District/Hub Planning & Scoping
- Fire Department Efficiency Study

Preserving Yuma's Legacy of Leadership

The Proposed FY 2025 Annual Budget continues to advance the Council's Vision and Strategic Outcomes. The budget provides funding for the continuation of quality services to the Yuma community, several innovative initiatives, all while improving and maintaining the City's capital assets.

I wish to express my sincerest appreciation to City staff, who have developed this budget document including Jennifer Reichelt, Deputy City Administrator; Doug Allen, Finance Director; Karla Bailey, Assistant Director of Finance; Nora Ebert, Budget Manager; and Susan Cowley, CIP Administrator, along with all our staff for their work in preparation of this Annual Budget.

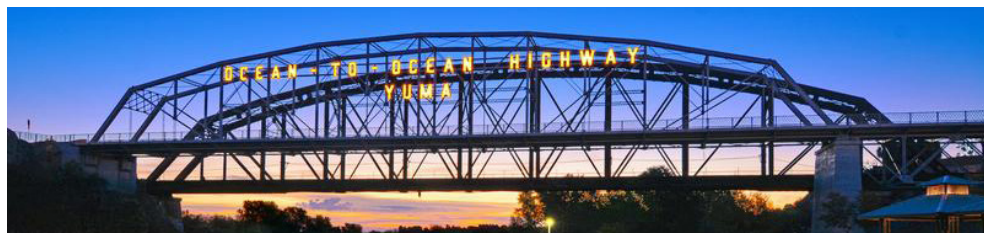
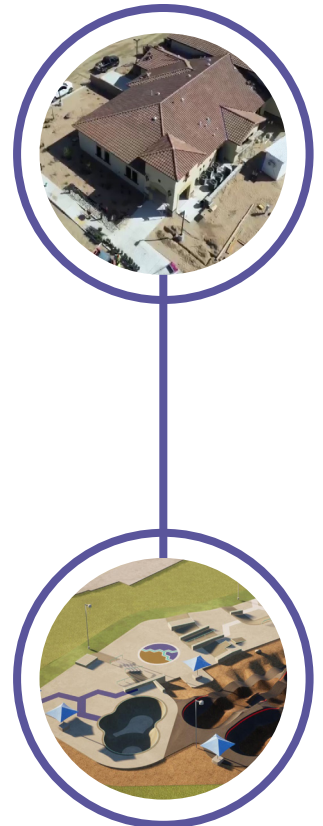
Through responsible stewardship, visionary decision-making, and a dedication to excellence, we will continue to build upon our rich history, which is built upon a legacy of leadership, ensuring a vibrant and prosperous future for generations to come.

I look forward to working with the Council on the budget over the coming weeks. Please reach out if you have any questions or need additional information. Thank you for your commitment and service to the Yuma community.

Sincerely,



Jay Simonton
Acting City Administrator



FY 2025 REVENUES & EXPENDITURES



All Funds

Represents funds from the entire organization, including grant funds.



General Fund

The general operating fund of the City, such as police, fire, park maintenance, recreation programs, community development and more.



Highway User Revenue Fund (HURF)

The HURF Fund accounts for gasoline taxes collected by the state and shared with cities. This revenue source is restricted to highway and street purposes, whether it be maintenance or construction.



City Road Tax Fund

This fund accounts for the collection and expenditure of a local one-half percent (.5%) transaction privilege tax approved by voters in 1994 for maintenance and construction of roadways.



Public Safety Tax Fund

The Public Safety Tax fund accounts for a special two-tenths of one percent (.2%) transaction privilege tax approved by qualified voters in 1994 and renewed in 2010 for 25 years. The expenditure of these funds are limited to "acquiring and maintaining public safety and criminal justice facilities; purchase public safety equipment, vehicles and communications systems and provide for other public safety capital purposes."



Two-Percent Tax Fund

The Two Percent Tax fund was originally approved by voters in 1971, renewed by voters for 15 years in 1994 and again in 2009. This tax applies to a smaller tax base of bars, hotels, and restaurants. The expenditures in this fund are limited to paying the costs of acquisition and maintenance for citywide parks, recreation, arts, tourism and cultural activities.



Grant Fund

A variety of federal and state grants and entitlements are recorded in this fund. The city continues to seek grant funding for a number of projects with related capital project expenditures planned in the fund.



ARPA (American Rescue Plan Act)

On March 11, 2021, the federal government signed ARPA into law. The program provides support to local governments in responding to the economic and public health impacts of COVID-19 and to mitigate impacts on local communities. All expenditures must comply with U.S. Department of Treasury requirements.



Capital Projects Fund

This fund accounts for the expenditures related to governmental capital improvement projects for which no operational governmental funds exist. Revenues include anticipated or actual bond proceeds, developer deposits and development fees.



Water Fund

The water fund records the financial activity of the City's water treatment and distribution system. The system is not tax-supported but relies on a combination of charges for water and capacity fees for new development to maintain and expand services to meet the needs of a growing city.



Wastewater Fund

Like the Water Fund, the Wastewater Fund relies solely on charges to customers for funding. The fund provides environmentally sound wastewater services which are undergoing rapid expansion to meet the City's needs.



Solid Waste Fund

Collection and disposal of residential solid waste is accounted for in this fund.



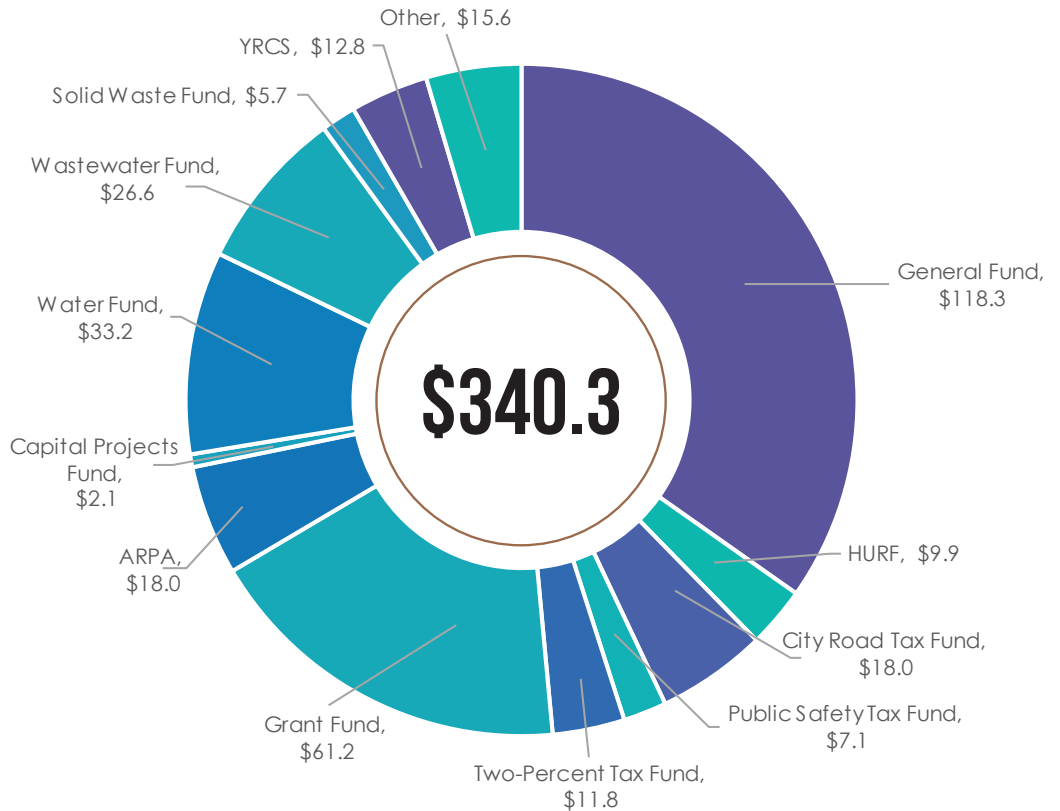
Yuma Regional Communications Systems Fund (YRCS)

This system is designed to integrate and include interoperability capabilities for use by the Yuma County and other city, local and regional emergency response agencies. The City and other emergency response agencies contribute to fund the operation of this system.

FY 2025 REVENUES

\$340.3 All Funds

- \$118.3 General Fund
- \$9.9 HURF
- \$18 City Road Tax Fund
- \$7.1 Public Safety Tax Fund
- \$11.8 Two-Percent Tax Fund
- \$61.2 Grant Fund
- \$18 ARPA
- \$2.1 Capital Projects Fund
- \$33.2 Water Fund
- \$26.6 Wastewater Fund
- \$5.7 Solid Waste Fund
- \$12.8 YRCS
- \$15.6 Other

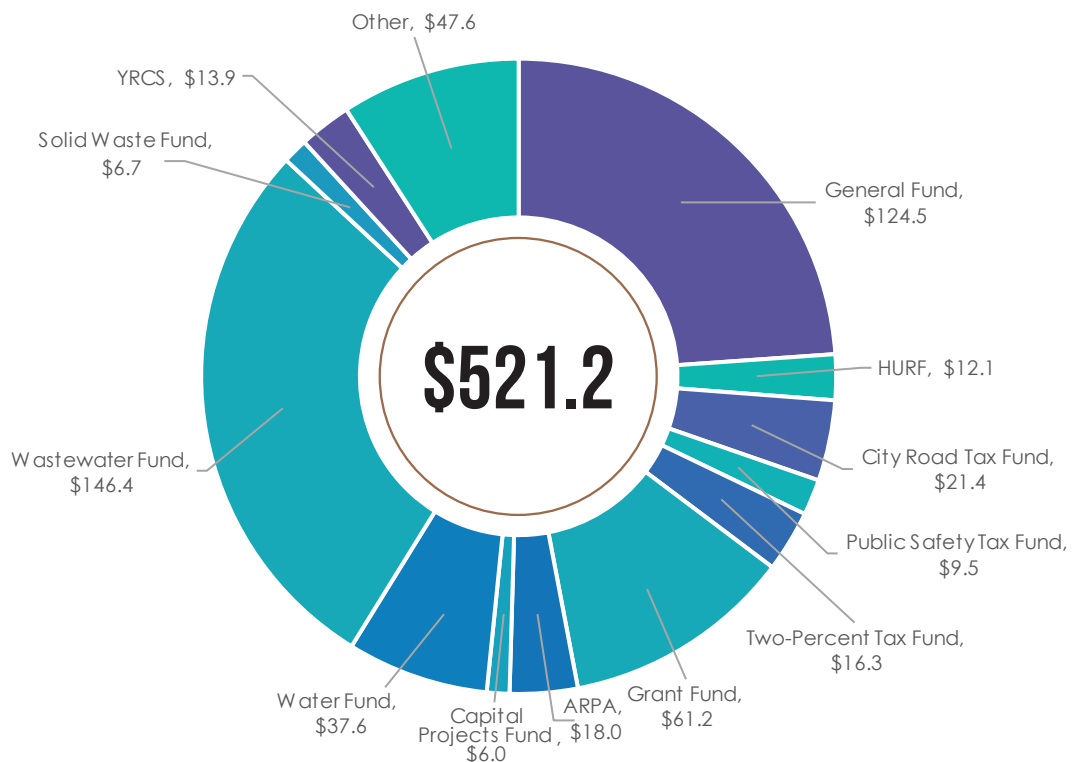


The difference between revenues and expenditures are planned uses of fund balance

FY 2025 EXPENDITURES

\$521.2 All Funds

- \$124.5 General Fund
- \$12.1 HURF
- \$21.4 City Road Tax Fund
- \$9.5 Public Safety Tax Fund
- \$16.3 Two-Percent Tax Fund
- \$61.2 Grant Fund
- \$18 ARPA
- \$6 Capital Projects Fund
- \$37.6 Water Fund
- \$146.4 Wastewater Fund
- \$6.7 Solid Waste Fund
- \$13.9 YRCS
- \$47.6 Other



ELECTED OFFICIALS

MAYOR & COUNCIL



Mayor Douglas J. Nicholls



Deputy Mayor Chris Morris



Councilmember Gary Knight



Councilmember Arturo Morales



Councilmember Michael Shelton



Councilmember Ema Lea Shoop



Councilmember Carol Smith

MUNICIPAL JUDGES



Honorable James F. Coil



Honorable Jeanette L. Umphress

YUMA, ARIZONA

The Gateway of the Great Southwest!

The City of Yuma is nestled in the southwestern corner of Arizona, with a population of approximately 97,000 that nearly doubles during the winter.

We are a vibrant, safe community that provides a great quality of life and business-friendly environment.

Operating under a Council-Manager form of government with a City Charter, the Mayor, City Council, City Administrator and all City Staff are committed to delivering quality public services and to advancing the social and economic well-being of our present and future residents.



1,043 FULL TIME EMPLOYEES



121 SQUARE MILES IN AREA



97,472 ESTIMATED POPULATION





PROPOSED ANNUAL BUDGET

FISCAL YEAR 2025



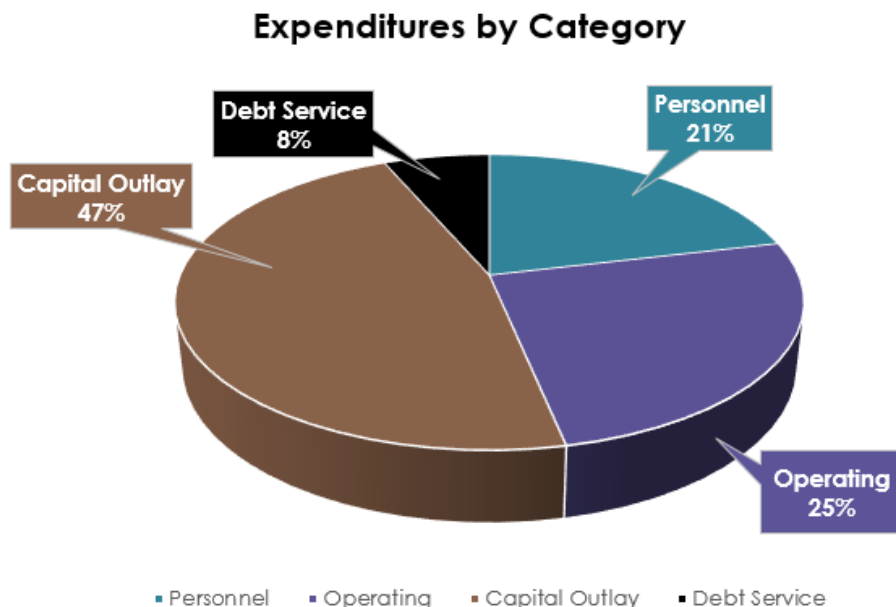
Total Budget

The total budget is \$521,167,546, which is \$48 million, or 10% more than the prior year total budget. Less the Capital Improvement Plan, the budget is \$42 million, or 16% more than prior year.

TOTAL BUDGET (EXPENDITURES / EXPENSES)				
Expenditures / Expenses	BUDGET FY 2024	BUDGET FY 2025	FY 2025 AND FY 2024 CHANGE IN	
			\$	%
General Fund	\$ 107,080,057	\$ 124,484,257	\$ 17,404,200	16%
Water Operating and Capacity	41,382,184	37,609,349	(3,772,835)	-9%
Waste Water Operating and Capacity	47,898,213	57,355,492	9,457,279	20%
Highway Users Revenue Fund	12,380,601	12,130,185	(250,416)	-2%
City Road Tax Fund	20,591,038	21,394,286	803,248	4%
Public Safety Tax Fund	8,593,151	9,358,314	765,163	9%
Two Percent Tax Fund	10,564,250	16,320,094	5,755,844	54%
ARPA	20,537,035	18,040,898	(2,496,137)	-12%
All Other Funds	203,794,963	224,474,671	20,679,708	10%
Total Expenditures / Expenses	472,821,492	521,167,546	48,346,054	10%
Less: Capital Improvement Plan	(216,040,262)	(222,418,219)	(6,377,957)	3%
Operating Expenditures / Expenses	\$ 256,781,230	\$ 298,749,327	\$ 41,968,097	16%

Does not include interfund transfers

The chart below shows the total budget expenditures by category. Capital outlay is the largest category, as it includes the capital improvements.



Total Budget by Department

Total budget by department is listed below, detailing change in budget from FY 2024 by amount and percentage. Department budgets increased 15%, less debt service and capital improvements.

DEPARTMENT TOTAL BUDGET (EXPENDITURES / EXPENSES)				
Expenditures / Expenses	BUDGET FY 2024	BUDGET FY 2025	FY 2025 AND FY 2024 CHANGE IN	
			\$	%
Mayor and City Council	\$ 879,828	\$ 924,053	\$ 44,225	5%
Municipal Court	2,964,939	3,424,674	459,735	16%
City Administration	7,938,290	9,407,308	1,469,018	19%
City Attorney	5,640,033	6,121,512	481,479	9%
Information Technology	19,899,293	20,321,439	422,146	2%
Finance	2,943,991	3,284,775	340,784	12%
Human Resources	1,767,041	1,997,671	230,630	13%
General Government	20,122,850	29,616,005	9,493,155	47%
Planning and Neighborhood Services	8,436,187	8,618,824	182,637	2%
Building Safety	10,059,106	10,885,144	826,038	8%
Engineering	4,043,158	4,237,708	194,550	5%
Parks and Recreation	21,919,180	19,609,076	(2,310,104)	-11%
Public Works	24,731,666	27,858,211	3,126,545	13%
Utilities	30,495,933	33,743,493	3,247,560	11%
Police	37,938,856	51,627,034	13,688,178	36%
Fire	21,846,530	23,950,602	2,104,072	10%
Total Department	221,626,881	255,627,529	34,000,648	15%
Debt Service (Bonds and Leases)	35,045,857	33,946,798	(1,099,060)	-3%
Capital Improvements	216,148,754	231,593,219	15,444,465	7%
Total Expenditures / Expenses	\$472,821,492	\$ 521,167,546	\$ 48,346,054	10%

The decrease in the Park's department budget is due to \$4 million less in Grants in FY 2025 compared to FY 2024. The Police department's increase contains an increase of \$8 million in Grants in FY 2025 compared to FY 2024. An increase in Grant funding of \$7 million impacted the General Government in FY 2025 compared to FY 2024.

Total Budget by Department

The following chart details the department budgets by fund type.

DEPARTMENT TOTAL BUDGET (EXPENDITURES / EXPENSES)				
Expenditures / Expenses	FY 2025			TOTAL
	General Fund	Other Governmental	Enterprise	
Mayor and City Council	\$ 887,153	\$ 36,900	-	\$ 924,053
Municipal Court	3,324,674	100,000	-	3,424,674
City Administration	4,870,456	4,536,852	-	9,407,308
City Attorney	1,943,512	4,178,000	-	6,121,512
Information Technology	6,401,517	46,933	\$ 13,872,989	20,321,439
Finance	3,284,775	-	-	3,284,775
Human Resources	1,997,671	-	-	1,997,671
General Government	13,483,804	15,081,603	1,050,598	29,616,005
Planning and Neighborhood Services	3,005,159	5,613,665	-	8,618,824
Building Safety	10,588,707	296,437	-	10,885,144
Engineering	373,652	2,637,712	1,226,344	4,237,708
Parks and Recreation	9,704,139	9,904,937	-	19,609,076
Public Works	-	21,815,284	6,042,927	27,858,211
Utilities	-	54,122	33,689,371	33,743,493
Police	35,970,494	15,656,540	-	51,627,034
Fire	21,316,809	2,633,793	-	23,950,602
Total Department	117,152,522	82,592,778	55,882,229	255,627,529
Debt Service (Bonds and Leases)	39,067	21,680,661	12,227,070	33,946,798
Capital Improvements	7,292,668	87,838,551	136,462,000	231,593,219
Total Expenditures / Expenses	\$124,484,257	\$ 192,111,990	\$204,571,299	\$521,167,546

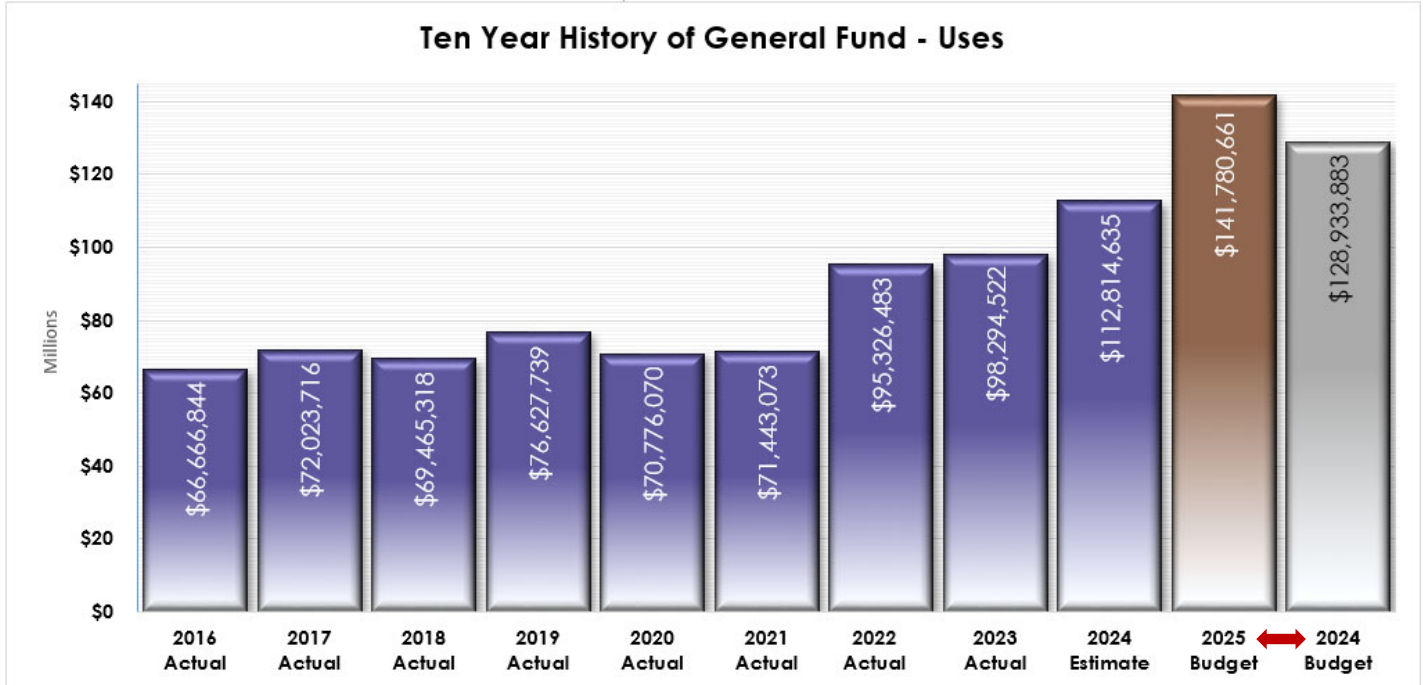
Total Budget

REVENUES	General	Highway User Revenue	City Road Tax	Public Safety Tax	Two Percent
Sales Tax	\$ 34,880,000	-	\$ 17,445,650	\$ 6,970,400	\$ 9,120,600
Property Tax	16,601,516	-	-	-	-
State Shared Revenue	41,500,000	\$ 9,905,000	-	-	-
ARPA Revenue	-	-	-	-	-
Other	25,309,594	41,500	560,455	100,000	2,644,750
TOTAL REVENUES	118,291,110	9,946,500	18,006,105	7,070,400	11,765,350
EXPENDITURES / EXPENSES					
Police	\$ 35,970,494	-	-	\$ 3,484,466	-
Fire	21,316,809	-	-	1,729,556	-
Public Works	-	\$ 11,998,425	\$ 2,280,396	-	-
Utilities	-	-	-	-	-
Engineering	373,652	-	2,628,559	-	\$ 9,153
Parks and Recreation	9,704,139	-	-	-	8,037,808
Planning & Neighborhood Services	3,005,159	-	-	-	-
Building Safety	10,588,707	-	-	-	-
Mayor and Council	887,153	36,900	-	-	-
Municipal Court	3,324,674	-	-	-	-
City Administration	4,870,456	-	-	-	1,230,217
City Attorney	1,943,512	-	-	-	-
Information Technology	6,401,517	-	-	-	-
Finance	3,284,775	-	-	-	-
Human Resources	1,997,671	-	-	-	-
General Government	13,483,804	94,860	68,450	241,092	2,028,874
Debt Service	39,067	-	-	157,700	-
Capital Improvements	7,292,668	-	16,416,881	3,925,500	5,014,042
TOTAL EXPENDITURES / EXPENSES	124,484,257	12,130,185	21,394,286	9,538,314	16,320,094
OTHER SOURCES / USES					
Transfers in	-	-	-	-	-
Transfers out	(17,396,404)	(96,175)	(4,376,760)	(780,802)	(471,897)
TOTAL OTHER SOURCES / USES	(17,396,404)	(96,175)	(4,376,760)	(780,802)	(471,897)
Net change in Fund Balances	(23,589,551)	(2,279,860)	(7,764,941)	(3,248,716)	(5,026,641)
Change in Assigned Fund Balances	(5,275,631)	-	-	-	-
Fund Balances - Beginning July 1	35,150,234	2,302,303	14,080,285	5,705,663	6,788,724
Fund Balances - Ending June 30	29,874,604	22,443	6,315,343	2,456,948	1,762,082
PRIOR YEAR BUDGET					
Amended Budget FY 2024	107,273,080	11,980,378	20,990,112	8,154,417	12,885,830
Amount of Change	17,211,177	149,807	404,174	1,383,897	3,434,264
Percentage of Change	16.04%	1.25%	1.93%	16.97%	26.65%

Total Budget

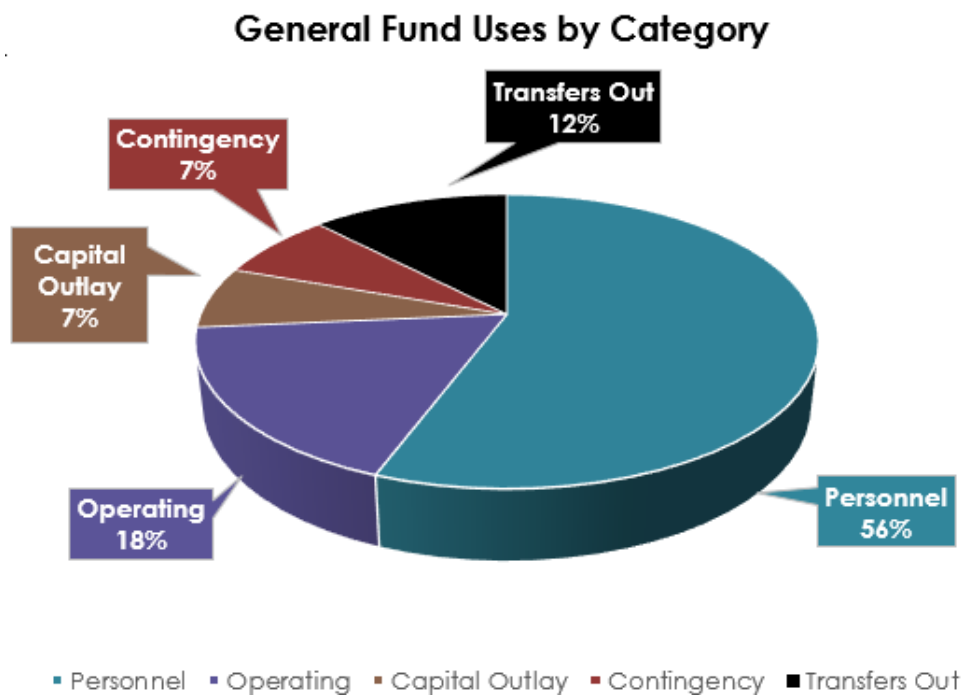
Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	FY 2025 Budget	FY 2024 Amended
-	-	-	-	-	\$ 68,416,650	\$ 66,046,200
\$ 153,000	-	-	-	-	16,754,516	15,877,240
-	-	-	-	-	51,405,000	54,860,590
18,040,898	-	-	-	-	18,040,898	20,537,035
61,553,556	\$ 2,088,475	\$ 750,000	\$ 78,328,500	\$ 14,286,100	185,662,930	156,483,341
79,747,454	2,088,475	750,000	78,328,500	14,286,100	340,279,994	313,804,406
\$11,030,709	\$ 548,000	-	-	\$ 593,365	\$ 51,627,034	\$ 44,747,317
904,237	-	-	-	-	23,950,602	21,573,426
872,094	-	-	\$ 6,042,927	6,664,369	27,858,211	24,731,238
-	-	-	33,689,371	54,122	33,743,493	30,485,668
-	-	-	1,226,344	-	4,237,708	4,043,158
420,775	-	-	-	1,446,354	19,609,076	17,550,019
5,613,665	-	-	-	-	8,618,824	9,217,516
60,205	-	-	-	236,232	10,885,144	10,096,462
-	-	-	-	-	924,053	879,828
100,000	-	-	-	-	3,424,674	3,065,939
3,306,635	-	-	-	-	9,407,308	7,424,368
8,000	-	-	-	4,170,000	6,121,512	5,645,663
-	-	-	13,872,989	46,933	20,321,439	19,925,108
-	-	-	-	-	3,284,775	2,943,991
-	-	-	-	-	1,997,671	1,780,041
10,008,873	-	-	1,050,598	2,639,454	29,616,005	17,318,003
-	-	\$ 21,522,961	12,227,070	-	33,946,798	35,107,790
57,062,128	5,420,000	-	136,462,000	-	231,593,219	216,286,707
89,387,321	5,968,000	21,522,961	204,571,299	15,850,829	521,167,546	472,822,242
\$ 183,354	-	\$ 21,522,961	-	-	\$ 23,819,695	\$ 32,131,757
-	(458,054)	-	(239,604)	-	(23,819,695)	(32,131,757)
2,296,734	(458,054)	21,522,961	(239,604)	-	-	-
(7,343,133)	(4,337,579)	750,000	(126,482,402)	(1,564,729)	(307,651,467)	(278,672,309)
-	-	-	-	-	(5,275,631)	(6,256,173)
(324,334)	9,800,967	2,022,937	188,292,881	31,158,238	490,802,519	463,056,852
(7,667,467)	5,463,388	2,772,937	62,280,599	29,593,509	177,875,421	178,128,370
76,761,701	7,974,730	21,486,656	187,226,465	\$ 18,088,873	472,822,242	
12,625,620	(2,006,730)	36,306	17,344,834	(2,238,044)	48,345,304	
16.45%	-25.16%	0.17%	9.26%	-12.37%	10.22%	

General Fund Operating Uses

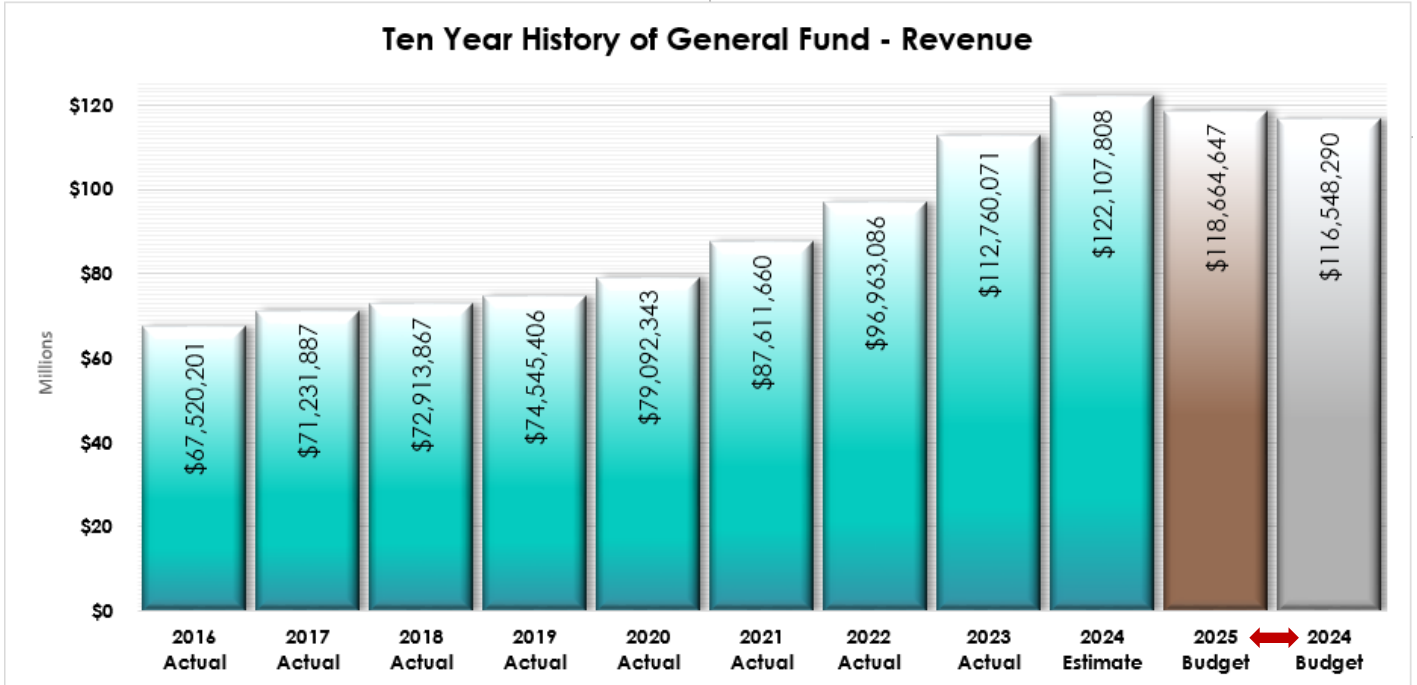


The major operating fund of the City, the General Fund, has a total expenditure and transfer out budget amount of \$141,780,661.

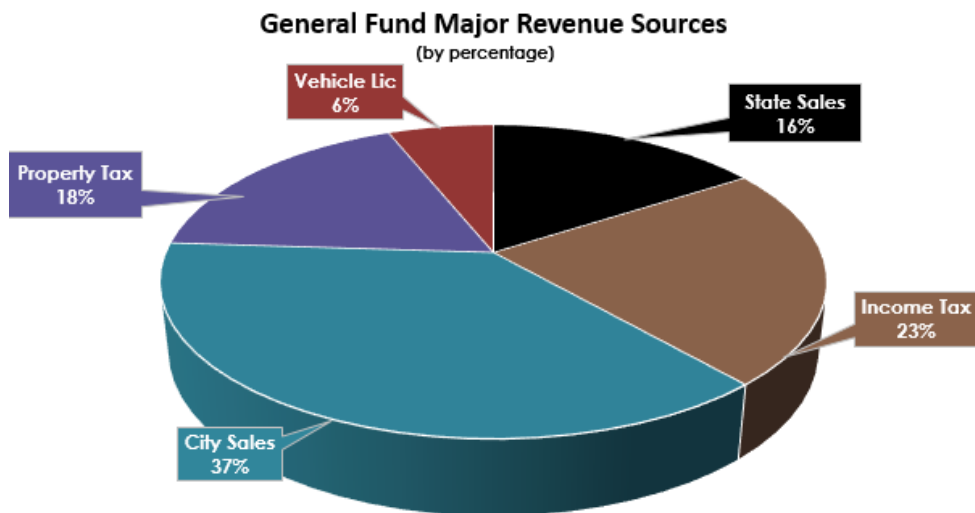
Personnel is the primary expenditure category at \$79,116,749 or 56% of General Fund expenditures.



General Fund Operating Sources



The General Fund revenues are budgeted at \$118,664,647. This is a 3% overall decrease compared to the prior year estimates, however includes a 2% increase in recurring revenues compared to the FY 2024 budget. The leading revenue source is local sales tax at 37%.



General Fund Designated Balances

The chart below represents the designated fund balance reconciliation for the General Fund.

GENERAL FUND		CHANGE IN FUND BALANCES: ASSIGNED AND UNASSIGNED				
FUND BALANCES BY PURPOSE	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
PSPRS UAAL RESERVE (COMMITTED)		ACTUAL TO BUDGET				
Beginning balance, July 1	\$ 12,344,124	\$ 13,136,272	\$ 13,136,272	\$ 13,793,086	\$ 656,814	5%
Addition	792,148	656,814	300,000	689,654	32,840	5%
Reduction	-	-	-	(7,000,000)	(7,000,000)	N/A
Ending balance June 30	\$ 13,136,272	\$ 13,793,086	\$ 13,436,272	\$ 7,482,740	\$ (6,310,346)	-46%
ASRS CPP RESERVE (COMMITTED)		ACTUAL TO BUDGET				
Beginning balance, July 1	-	-	-	\$ 3,168,781	\$ 3,168,781	N/A
Addition	-	3,168,781	-	3,088,855	(79,926)	-3%
Reduction	-	-	-	-	-	N/A
Ending balance June 30	-	\$ 3,168,781	-	\$ 6,257,636	\$ 3,088,855	97%
CAPITAL IMPROVEMENT PLAN						
Beginning balance, July 1	\$ 6,418,575	\$ 6,312,075	\$ 6,312,075	\$ 8,281,358	\$ 1,969,283	31%
Addition	-	2,416,469	-	2,561,551	145,082.00	N/A
Reduction	(106,500)	(447,186)	(447,186)	(7,292,668)	(6,845,482)	1531%
Ending balance June 30	\$ 6,312,075	\$ 8,281,358	\$ 5,864,889	\$ 3,550,241	\$ (4,731,117)	-57%
LONG-TERM DEBT - BONDS						
Beginning balance, July 1	\$ 14,278,946	\$ 15,037,302	\$ 15,037,302	\$ 15,099,670	\$ 62,368	0%
Addition	15,037,302	15,099,670	15,099,670	12,500,170	(2,599,500)	-17%
Reduction	(14,278,946)	(15,037,302)	(15,037,302)	(15,099,670)	(62,368)	0%
Ending balance June 30	\$ 15,037,302	\$ 15,099,670	\$ 15,099,670	\$ 12,500,170	\$ (2,599,500)	-17%
SUPPLY CHAIN DELAYS						
Beginning balance, July 1	\$ 2,863,201	\$ 5,615,542	\$ 5,615,542	\$ 7,315,994	\$ 1,700,452	30%
Addition	2,752,341	1,700,452	-	-	(1,700,452)	-100%
Reduction	-	-	(5,615,542)	(7,315,994)	(7,315,994)	N/A
Ending balance June 30	\$ 5,615,542	\$ 7,315,994	\$ -	\$ -	\$ (7,315,994)	-100%
UNASSIGNED FUND BALANCE						
Beginning balance, July 1	\$ 24,167,070	\$ 29,849,742	\$ 29,849,742	\$ 34,540,728	\$ 4,690,986	16%
Addition	-	4,690,986	-	-	(4,690,986)	-100%
Reduction	5,682,672	-	(6,774,345)	(5,275,631)	(5,275,631)	N/A
Ending balance June 30	\$ 29,849,742	\$ 34,540,728	\$ 23,075,397	\$ 29,265,098	\$ (5,275,631)	-15%

The City's historical policy for unassigned fund balance is benchmarked as no less than 20% of revenues or subsequent years expenditures. This policy maintains sufficient cash flow within the fund as sales tax revenue collections are skewed to the winter season in the agriculture and tourism industries.

The GFOA (Government Finance Officer's Association) recommendations add other considerations such as volatility, exposure to covering more than the General Fund, bond rating and converts, rainy day funds, diversity of revenues; and a plan to replenish if used.

General Fund Designated Balances

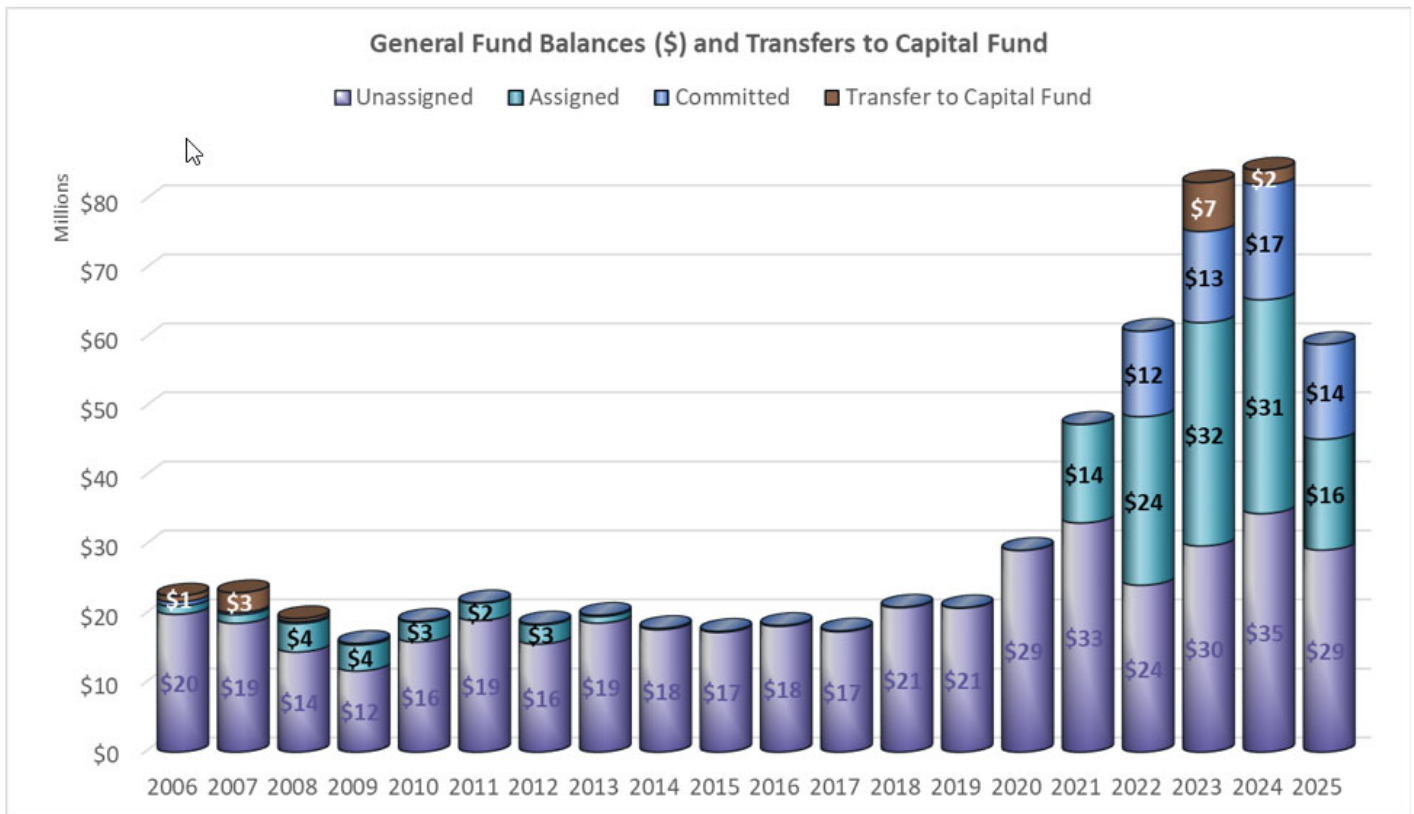
The chart below shows the breakdown of General Fund balances by category and transfers to the Capital Fund over the last 20 years.

Designated balances have set specific purposes and are audited at year-end.

Committed balances require City Council action, such as Pension systems unfunded liability and pre-funding.

Assigned balances are set to pay for previous liabilities in a latter date, such as delays in supply chain, bonded debt payments due July 1, or multi-year capital projects.

Transfers move fund balance out from the General Fund.



“Use of fund balance” must be budgeted as an expenditure, like a contingency.

Unlike a contingency, designated fund balances are set to fulfill a previous obligation and carried forward until payment is due.

Contingencies

To assist in managing foreseeable risk and plan for the future, the FY 2025 Proposed Budget includes a series of designations for contingencies to provide operational flexibility by adapting to economic factors such as inflation, supply chain delays and labor markets.

These contingencies are designated for specific purposes and would only be utilized once specific criteria are met and/or service demands are realized. At fiscal yearend, all unencumbered contingencies revert to the General Fund balance.

As part of budget adoption, it is recommended for Council to authorize single year authority as outlined below.

CONTINGENCIES					
PURPOSE	BUDGET FY 2023	BUDGET FY 2024	BUDGET FY 2025	APPROVAL AUTHORITY	
				ADMINISTRATIVE	MAYOR AND CITY COUNCIL
OPERATING CONTINGENCIES					
A Inflationary estimates (Fuel)	\$ 629,238	\$ 300,000	\$ 300,000	\$ 300,000	-
B Supply chain delays (Vehicles, IT Equip.	150,000	250,000	-	-	-
C Equipment and supplies	77,000	37,000	-	-	-
D Health insurance and related benefits	78,000	287,500	-	-	-
E Retirement PTO	670,000	670,000	670,000	670,000	-
F Personnel (wage inflation, minimum)	-	691,000	-	-	-
New positions (4) and other upgrades	-	-	330,000	330,000	-
G Administrative contingency	500,000	500,000	750,000	750,000	-
H Special election	-	60,000	-	-	-
I General contingency	1,400,000	1,400,000	1,400,000	-	1,400,000
Total operating contingency	\$ 3,504,238	\$ 4,195,500	\$ 3,450,000	\$ 2,050,000	\$ 1,400,000

A-F: Specific Purposes:

Contingencies in these categories are for specific purposes. It is recommended for City Council to provide single year authorization to the City Administrator and Finance Director to allocate from the appropriate contingency account when both have determined the specific criteria or service demand has been realized.

G: Administrative Contingency

This is the traditional administrative contingency and is recommended to continue with City Council's authorization to the City Administrator to allocate to department budgets as needed to maintain continuity in City operations.

H-I: General Contingency and Special Election

These contingencies requires a second layer of City Council approval. It is recommended these contingencies be designated in the FY 2025 budget resolution and require further City Council action before budget authority can be allocated to City operations. Typically, this would be called upon for the need of unforeseen expenditures that fall short of declaring an emergency, or calling for a special election.

Contingencies

J-P: Capital Improvement

Capital Improvement Plan contingencies, budget authority is within the “Capital Reserve and Contingency Fund”, *described below*. Use of these CIP contingencies are required for specific City Council approval. Budget authority is then transferred to the applicable funding source / project and actual expenditures are to be paid from that funding source, such as Road Tax, Grants Fund, Water Fund, and so forth.

CAPITAL RESERVE AND CONTINGENCY		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN		
					\$	%	
REVENUES:							ACTUAL TO BUDGET
All related revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Total revenues	-	-	-	-	-	N/A	
EXPENDITURES:							BUDGET TO BUDGET
Contingency (budget only)							
J. General fund	-	-	1,346,000	-	(1,346,000)	-100%	
K. Road tax fund	-	-	1,000,000	1,000,000	-	N/A	
L. Public safety tax fund	-	-	500,000	500,000	-	N/A	
M. Two percent tax fund	-	-	500,000	500,000	-	N/A	
N. Grant fund	-	-	3,000,000	3,175,000	175,000	6%	
O. Water fund	-	-	2,500,000	2,500,000	-	0%	
P. Wastewater fund	-	-	1,500,000	1,500,000	-	0%	
Total expenditures	-	-	10,346,000	9,175,000	(1,171,000)	N/A	
TRANSFERS IN (OUT) AND OTHER FINANCING							
General fund	-	7,061,620	6,325,000	2,113,380	(4,211,620)	-67%	
Mall maintenance	-	-	-	-	-	N/A	
Financed Purchases (formerly leases)	-	-	-	-	-	N/A	
Total net transfers and other financing	-	7,061,620	6,325,000	2,113,380	(4,211,620)	N/A	
CHANGE IN FUND BALANCE	\$ -	\$ 7,061,620	\$ (4,021,000)	\$ (7,061,620)	\$ (3,040,620)	N/A	
FUND BALANCE							ACTUAL TO BUDGET
Beginning July 1	-	-	-	7,061,620	7,061,620	N/A	
Ending June 30	\$ -	\$ 7,061,620	\$ (4,021,000)	\$ -	(7,061,620)	N/A	

Capital Reserve and Contingency Fund

The Capital Reserve and Contingency Fund was established in FY 2024 for accumulating specific non-recurring general revenues to hedge against adverse legislation or economic conditions detrimental to the City's revenue base.

Should the City experience a significant loss of revenue this fund is available to temporary augment the City's budget and mitigate potential reduction of services to residents. If the need for this accumulated general revenue does not materialize as described above, then it is available for capital projects and grant matches. The CIP contingency is accounted for in this fund, *as described above*.

Supplemental Exhibits

The chart below shows two options for the primary property tax levy for FY 2025, which is concerned Tax Year (TY) 2024. Last fiscal year, the City levied property tax at 2.00%, or \$2.1321 on each \$100.00 of assessed property value.

The first option maintains the same base levy as last fiscal year, plus new construction. Since this is not considered a tax levy increase, a Truth-in-Taxation notice and public hearing on increasing the tax levy would not be required.

The second option, which is the recommended option, is to increase the tax levy to 4.04%, and bring the tax rate to the maximum allowable rate. This option would require a Truth-in-Taxation notice and public hearing on increasing the primary property tax levy.

The recommended option (B) increases the City's levy to the maximum for FY 2025 \$16,601,516

MAXIMUM LEVY AND TRUTH-IN-TAXATION OVERVIEW								
	FY 2023-24 (TY 2023)	FY 2024-25 (Tax Year 2024)						
		Appreciation to Base	A) Stay at Same Base Levy (0% Increase)			B) Back to Maximum Levy (4% Increase)		
			Base	New Construction	Total	Base	New Construction	Total
Proposed 2023-24 Tax Levy	-	-	\$ 15,725,832	\$ 230,333	\$ 15,956,165	\$ 16,361,865	\$ 239,651	\$ 16,601,516
Total Assessed Valuation	\$ 737,574,759	\$ 33,858,798	760,097,806	11,133,074	771,230,880	760,097,806	11,133,074	771,230,880
Taxed on per \$100	7,375,748		7,600,978	111,331	7,712,309	7,600,978	111,331	7,712,309
Primary Property Tax Rate	2.1321		2.0689	2.0689	2.0689	2.1526	2.1526	2.1526
Primary Tax Levy	15,725,832		15,725,663	230,333	15,955,996	16,361,865	239,651	16,601,516
			\$ (169)	difference due to rounding		\$ 636,033	TNT required	
			0.00%	(need be same/lower OR do TNT)		4.04%	(Max increases 2% per year)	
TNT (Truth-in-Taxation)			Not to be Published		Required to Publish		Difference: ame Base, Amount Under Ma:	
Proposed 2022-23 Primary Property Tax Levy per			\$ 206.89		\$ 215.26		FY 2025 < 4%	\$ 645,520
2024-25 Primary Property Tax Levy per \$100,000							FY 2024 < 2%	314,944
Value if the Tax Rate was not adjusted in FY 2024			206.89		206.89		FY 2023 < 2%	303,060
Proposed 2024-25 Primary Property Tax Levy							FY 2022 = Max	-
Increase(Decrease) per \$100,000 Home Value			-		8.3700			

Supplemental Exhibits

The FY 2025 Proposed budget includes the addition of six (6) full time equivalent (FTE) positions. The chart below provides a summary of position changes from FY 2023 to FY 2025.

FULL TIME EQUIVELANTS ("FTE")					
Department	FY 2023	Actual FY 2024	Budget FY 2025	Chg + / -	Position Changes
Mayor and City Council*	0	0	0	0	
City Administration	26	26	26	0	
Building Safety	61	61	62	1	1 - Facilities Maintenance Specialist
City Attorney	10	10	10	0	
Engineering	28	27	27	0	
Finance	35	35	36	1	1 - Information Systems Coordinator (shared with Human Resources and Clerks)
Fire Department	138	141	141	0	
Human Resources	13	13	14	1	1 - Safety Specialist
Information Technology	31	31	32	1	1 - IT Security and Compliance Analyst
Municipal Court	26	27	27	0	
Parks and Recreation	108	114	114	0	
Planning and Neighborhood Services	23	23	23	0	
Police Department	290	290	290	0	
Public Works	88	90	92	2	1 - Senior Equipment Mechanic 1 - Heavy Equipment Operator (Trash Truck)
Utilities	148	149	149	0	
Total FTEs	1024	1037	1043	6	

*Elected Officials

The chart below shows the insurance rates for FY 2025, and in comparison to FY 2024. The City is absorbing premium increases for Plan B and HDHP and recommends to increase dependent subsidy for HDHP.

FY 2025 Insurance Rates Increase to Dependent Subsidy Effective: July 1, 2024 through June 30, 2025

Plan A	Medical	Dental	Total Premium	City's Monthly Premium	Employee's Monthly Premium	Employee's Monthly Premium	Amount of Change	Employee Pays Monthly	Employee Pays Twice Monthly With Wellness Incentive
Employee only	\$926	\$42	\$968	\$712	\$218	\$256	\$38	\$128.00	\$118.00
Employee & Spouse	\$1,831	\$84	\$1,915	\$958	\$884	\$957	\$73	\$478.50	\$468.50
Employee & Child(ren)	\$1,728	\$79	\$1,807	\$989	\$749	\$818	\$69	\$409.00	\$399.00
Employee & Family	\$2,267	\$105	\$2,372	\$1,074	\$1,207	\$1,298	\$91	\$649.00	\$639.00
Plan B									
Employee only	\$764	\$42	\$806	\$762	\$44	\$44	\$0	\$22.00	\$12.00
Employee & Spouse	\$1,512	\$84	\$1,596	\$1,195	\$401	\$401	\$0	\$200.50	\$190.50
Employee & Child(ren)	\$1,425	\$79	\$1,504	\$1,200	\$304	\$304	\$0	\$152.00	\$142.00
Employee & Family	\$1,870	\$105	\$1,975	\$1,374	\$601	\$601	\$0	\$300.50	\$290.50
HDHP									*City Pays Your HSA Account
Employee only	\$583	\$42	\$625	\$625	\$0	\$0	\$0	\$0	\$160
Employee & Spouse	\$1,174	\$84	\$1,258	\$1,121	\$187	\$137	(\$50)	\$68.50	\$160
Employee & Child(ren)	\$1,108	\$79	\$1,187	\$1,111	\$126	\$76	(\$50)	\$38.00	\$160
Employee & Family	\$1,460	\$105	\$1,565	\$1,325	\$290	\$240	(\$50)	\$120.00	\$160

Supplemental Exhibits

Programmed within the budget is a merit increase in July and market adjustment in January, as outlined below. Historical pay adjustments back to FY 2021 are also listed.

CITY PAY PLANS			
FISCAL YEAR	Police and Fire		All Other City Staff Pay Plan Open Range
	Sworn and Frontline Step Plan	Non-sworn and Admin. Open Range	
FY 2021			
July or November Employee Increase	1 step 3%, 4% or 5%	LMS grade min 2.5%	LMS grade min 2.5%
FY 2022			
July or December Merit	1 step 3%, 4% or 5%	Merit 3%	Merit 3%
January Base Adjustment	Pay Grid and Employee 2.1%	Pay Grid (not emp) 4.5% to 5.0% Employee 1.5%	Pay Grid (not emp) 4.5% to 5.0% Employee 1.5%
June Cash Bonus	\$3,000	\$1,500	\$0
FY 2023			
July Merit Increase	1 step 3%, 4% or 5%	Merit 3%	Merit 3%
January Early Labor Market Study Adjustment	Pay Grid and Emp 3%	Pay Grid and Emp 2%	Pay Grid and Emp 2%
April Labor Market Study (75% of 2023 study)	Pay Grid and Emp 5%, 6% or 7%	Pay Grid and Emp 0%-25%; avg 7%	Pay Grid and Emp 0%-25%; avg 7%
FY 2024			
July Merit Increase	1 step 3%, 4% or 5%	Merit 3%	Merit 3%
January Labor Market Study (25% of 2023 study)	Pay Grid and Emp 2%, 3%, 5%, or 7%	Pay Grid and Emp 1%-5%; avg 3%	Pay Grid and Emp 1%-5%; avg 3%
FY 2025			
July Merit Increase	1 step 3%, 4% or 5%	Merit 3%	Merit 3%
January Market Adjustment	Pay Grid and Emp Up to 2%	Pay Grid and Emp Up to 2%	Pay Grid and Emp Up to 2%

Selected Schedules



**SCHEDULE 1
REVENUES**

	<u>2023 ACTUAL</u>	<u>2024 ADJBDG</u>	<u>2024 ESTIMATE</u>	<u>2025 ESTIMATE</u>
GENERAL FUND				
Local Taxes:				
Sales tax (1%) - Recurring	30,908,802	31,940,000	32,250,000	32,600,000
Sales tax (1%) - One Time (Construction & Other)	1,981,348	1,660,000	2,230,000	2,280,000
Property Tax	14,993,976	15,725,094	15,718,516	16,601,516
Government Property Lease Excise	7,137	7,137	7,205	7,205
Delinquent Property Tax	220,015	250,000	230,000	240,000
Franchise Tax	3,810,073	3,698,009	3,849,544	3,887,769
Intergovernmental Revenues:				
Income Tax Recurring	18,418,693	20,960,000	19,047,309	18,886,620
Income Tax One-Time (New Flat Rate)	-	4,540,000	7,061,620	2,113,380
State sales tax	14,352,377	14,371,000	14,750,000	14,800,000
Smart & Safe AZ	725,658	150,000	726,000	726,000
Auto in-lieu tax	5,408,720	5,375,400	5,420,000	5,700,000
Tribal contribution	28,124	15,000	15,109	15,500
Licenses and Permits:				
Business licenses	279,005	265,000	324,153	260,000
Liquor licenses	47,866	45,500	43,900	45,250
Animal control licenses	23,308	55,000	24,200	40,000
Building Permits one-time	562,672	907,800	918,200	978,300
Building Permits recurring (base)	602,200	602,200	602,200	602,200
Electrical Permits one-time	274,597	270,000	271,000	274,000
Electrical Permits recurring (base)	131,000	131,000	131,000	131,000
Plumbing permits	91,087	95,000	105,000	115,000
Mechanical permits	77,806	95,000	105,000	95,000
Fire Inspection	8,765	7,000	11,575	9,000
Encroachment permits	20,675	27,000	26,250	27,000
Charges for Services:				
Zoning and subdivision fees	57,598	55,100	44,525	49,600
Plan check fees	416,804	425,000	540,300	475,000
Other development fees	9,920	2,600	1,875	1,875
Swimming fees	143,586	160,000	147,550	151,000
Recreation fees	208,063	114,900	177,850	155,400
Art Center fees	417	-	-	-
Intercity Cost Allocation	5,919,484	7,321,284	7,321,284	8,135,763
Ambulance Service fees	4,998,395	4,200,000	4,315,000	4,320,000
Other charges	32,322	117,000	122,500	17,000
Police services	549,069	600,000	615,000	615,000
Use of Money and Property:				
Investment income - nonrecurring	2,376,338	100,000	2,500,500	2,100,050
Recreation facility rents	290,360	261,000	298,550	292,000
Fines, Forfeitures, Penalties:				
Vehicle code fines	597,586	575,000	522,000	575,000
Parking & other fines	560,595	345,000	425,000	425,000
Miscellaneous Revenues:				
Sale of property	792,443	25,000	588,355	25,000
Unclassified revenues	573,797	190,100	346,224	250,100
Total	<u>110,500,681</u>	<u>115,684,124</u>	<u>121,834,294</u>	<u>118,022,528</u>
RIVERFRONT DEVELOPMENT FUND				
Use of Money and Property:				
Rents and surcharges	124,887	124,887	138,382	138,382
Total	<u>124,887</u>	<u>124,887</u>	<u>138,382</u>	<u>138,382</u>

**SCHEDULE 1
REVENUES**

	<u>2023 ACTUAL</u>	<u>2024 ADJBDG</u>	<u>2024 ESTIMATE</u>	<u>2025 ESTIMATE</u>
ARIZONA AVENUE RENTALS				
Use of Money and Property:				
Investment income	78	-	132	-
Miscellaneous Revenues:				
Sale of property	129,145	110,000	135,000	130,200
Total	<u>129,223</u>	<u>110,000</u>	<u>135,132</u>	<u>130,200</u>
HIGHWAY USERS REVENUE FUND				
Intergovernmental Revenues:				
State gasoline tax	9,460,373	9,614,190	9,759,130	9,905,000
Use of Money and Property:				
Investment income	114,578	15,000	135,000	40,000
Miscellaneous Revenues:				
Unclassified revenues	34,267	2,500	6,180	1,500
Total	<u>9,609,218</u>	<u>9,631,690</u>	<u>9,900,310</u>	<u>9,946,500</u>
CITY ROAD TAX FUND				
Local Taxes:				
Sales tax (0.5%)	16,442,280	16,809,600	17,135,000	17,445,650
Charges for Services				
Development Charges	34,022	25,000	25,000	25,000
Use of Money and Property:				
Investment income	430,271	30,000	750,000	500,000
Rental income	35,032	33,456	33,955	33,955
Sale of property	5	-	-	-
Miscellaneous Revenues:				
Unclassified revenues	-	1,500	1,500	1,500
Total	<u>16,941,610</u>	<u>16,899,556</u>	<u>17,945,455</u>	<u>18,006,105</u>
PUBLIC SAFETY TAX FUND				
Local Taxes:				
Sales tax (0.2%)	6,574,677	6,711,600	6,845,000	6,970,400
Use of Money & Property:				
Investment income	145,293	-	170,000	100,000
Miscellaneous Revenues:				
Unclassified revenues	34,361	-	32,613	-
Total	<u>6,754,330</u>	<u>6,711,600</u>	<u>7,047,613</u>	<u>7,070,400</u>

**SCHEDULE 1
REVENUES**

	<u>2023 ACTUAL</u>	<u>2024 ADJBDG</u>	<u>2024 ESTIMATE</u>	<u>2025 ESTIMATE</u>
TWO PERCENT TAX FUND				
Local Taxes:				
Sales tax (2%)	8,986,332	8,925,000	9,030,300	9,120,600
Charges for Services:				
Theatre revenue	58,014	40,000	50,000	50,000
Liquor sales	100,974	90,000	88,850	94,000
Concession stand sales	382,536	265,000	204,350	214,500
Green fees	1,044,771	930,000	971,000	971,000
Range fees	28,660	43,000	-	-
Merchandise sales	225,668	160,000	225,050	225,100
Other sales	77,888	100,000	63,400	68,500
Commissions & fees	42,929	35,000	46,300	41,500
Use of Money and Property:				
Investment income	135,225	6,500	268,000	100,000
Room rents	272,392	215,000	240,000	220,000
Equipment rents	520,539	426,500	433,275	432,500
Restaurant rental	23,904	120,000	124,000	120,000
Other rents	500	-	-	-
Miscellaneous Revenues:				
Unclassified revenues	249,685	118,000	96,900	107,500
Total	<u>12,150,016</u>	<u>11,474,000</u>	<u>11,841,425</u>	<u>11,765,200</u>
DOWNTOWN MALL MAINTENANCE FUND				
Local Taxes:				
Property Tax	141,129	147,146	150,000	148,000
Delinquent Property Tax	565	5,000	2,800	5,000
Miscellaneous Revenues:				
Unclassified revenues	2,001	2,500	1,980	2,500
Total	<u>143,695</u>	<u>154,646</u>	<u>154,780</u>	<u>155,500</u>
IMPROVEMENT DISTRICT FUNDS				
Local Taxes:				
Property Tax	183,599	169,000	116,850	390,581
Total	<u>183,599</u>	<u>169,000</u>	<u>116,850</u>	<u>390,581</u>
GRANT FUNDS				
Intergovernmental Revenues:				
Community development grants	1,819,950	6,023,480	1,271,131	5,679,664
Law enforcement grants	1,148,729	5,417,505	1,374,902	782,223
Other miscellaneous grants	1,097,072	34,112,637	9,768,425	54,698,588
Total	<u>4,065,751</u>	<u>45,553,622</u>	<u>12,414,458</u>	<u>61,160,475</u>
AMERICAN RESCUE PLAN ACT				
Intergovernmental Revenues:				
Community development grants	3,849,486	20,537,035	2,738,937	18,040,898
Total	<u>3,849,486</u>	<u>20,537,035</u>	<u>2,738,937</u>	<u>18,040,898</u>
CIP FUNDS				
Charges for Services:				
Impact fees	1,335,243	2,056,770	1,823,050	2,040,000
Use of Money and Property:				
Investment income	271,516	26,200	361,525	48,475
Total	<u>1,606,759</u>	<u>2,082,970</u>	<u>2,184,575</u>	<u>2,088,475</u>
DEBT SERVICE FUNDS				
Special Assessments:				
Use of Money & Property:				
Investment income	517,562	30,000	720,000	750,000
Total	<u>517,562</u>	<u>30,000</u>	<u>720,000</u>	<u>750,000</u>

**SCHEDULE 1
REVENUES**

	<u>2023 ACTUAL</u>	<u>2024 ADJBDG</u>	<u>2024 ESTIMATE</u>	<u>2025 ESTIMATE</u>
WATER FUND				
Charges for Services:				
Residential water fees	16,738,191	16,000,000	16,100,000	16,260,500
Commercial water fees	10,753,717	9,900,000	10,507,750	10,615,000
Fire hydrant fees	191,274	452,500	477,422	485,300
Delinquent fees	318,371	850,000	865,500	870,000
Service establishment fees	259,324	350,000	273,800	305,000
Use of Money and Property:				
Investment income	1,192,558	80,000	2,232,500	1,500,000
Miscellaneous Revenues:				
Unclassified revenues	239,726	249,250	231,149	250,250
Total	<u>29,693,161</u>	<u>27,881,750</u>	<u>30,688,121</u>	<u>30,286,050</u>
WATER RESTRICTED FUNDS				
Charges for Services:				
Water Transfer fees	11	-	-	-
Water capacity fees	1,545,956	3,250,000	2,515,880	2,700,000
Water system dev. fees	109,045	175,000	135,000	150,000
Use of Money and Property:				
Investment income - Water Trfr	1,417	750	420	500
Investment income - Capacity	189,619	15,000	295,800	100,000
Investment income - System Dev	7,770	1,000	12,700	1,000
Investment income - Bonds	29,086	500	34,000	500
Unclassified revenues - System Dev	98	-	-	-
Total	<u>1,882,991</u>	<u>3,442,250</u>	<u>2,993,800</u>	<u>2,952,000</u>
WASTEWATER FUND				
Charges for Services:				
Residential sewer fees	11,577,538	11,775,000	11,815,000	12,232,450
Commercial sewer fees	7,445,720	7,247,500	6,089,575	6,300,000
Use of Money and Property:				
Investment income	1,881,187	75,000	3,752,203	2,000,000
Miscellaneous Revenues:				
Unclassified revenues	6,750	24,800	69,850	1,500
Total	<u>20,911,194</u>	<u>19,122,300</u>	<u>21,726,628</u>	<u>20,533,950</u>
WASTEWATER RESTRICTED FUNDS				
Charges for Services:				
Sewer capacity fees	1,607,047	3,500,000	2,400,000	2,800,000
Sewer system dev. Fees - SSIC	154,651	265,000	175,000	200,000
Sewer system dev. fees - Area A/B	7,906	-	-	-
Use of Money and Property:				
Bond proceeds	86,889,596	-	-	-
Investment income - Capacity	398,857	40,000	700,000	20,000
Investment income - SSIC	7,462	1,200	17,500	1,200
Investment income - Area A/B	23,639	3,000	40,000	3,000
Investment income - 26th PI Trunk	3,658	500	6,800	2,000
Investment income - Bonds	3,372,902	-	2,400,000	3,000,000
Miscellaneous Revenues:				
Unclassified revenues - SSIC	79	100	100	100
Total	<u>92,465,797</u>	<u>3,809,800</u>	<u>5,739,400</u>	<u>6,026,300</u>

**SCHEDULE 1
REVENUES**

	<u>2023 ACTUAL</u>	<u>2024 ADJBDG</u>	<u>2024 ESTIMATE</u>	<u>2025 ESTIMATE</u>
YUMA REGIONAL COMMUNICATIONS SYSTEM FUND				
Charges for Services:				
Radio fees	2,278,487	2,307,100	2,366,718	2,329,100
Use of Money and Property:				
Investment income	106,288	10,000	150,000	50,000
Miscellaneous Revenues:				
Sale of property	22,793	21,000	1,150	1,000
Total	<u>2,407,569</u>	<u>2,338,100</u>	<u>2,517,868</u>	<u>2,380,100</u>
YUMA REGIONAL COMMUNICATIONS SYSTEM GRANT FUND				
Intergovernmental Revenues:				
Grants	1,224,413	10,430,000	10,430,000	10,430,000
Total	<u>1,224,413</u>	<u>10,430,000</u>	<u>10,430,000</u>	<u>10,430,000</u>
SOLID WASTE FUND				
Charges for Services:				
Collection fees	5,422,532	5,571,785	5,395,900	5,565,100
Receptacles sales	66,440	90,000	95,000	95,000
Miscellaneous Revenues:				
Unclassified revenues	107,022	14,000	120,000	60,000
Total	<u>5,595,994</u>	<u>5,675,785</u>	<u>5,610,900</u>	<u>5,720,100</u>
MAJOR EQUIPMENT REPLACEMENT FUND				
Use of Money and Property:				
Equipment Pre-Payments	2,980,929	3,148,749	3,916,681	5,460,898
Investment income	314,919	30,000	632,000	100,000
Miscellaneous Revenues:				
Unclassified revenues	-	-	7,328	-
Total	<u>3,295,848</u>	<u>3,178,749</u>	<u>4,556,009</u>	<u>5,560,898</u>
EQUIPMENT MAINTENANCE FUND				
Charges for Services:				
Guaranteed maintenance	2,629,902	2,737,417	2,737,417	2,772,503
Non-guaranteed maintenance	313,586	260,000	360,000	300,000
Miscellaneous Revenues:				
Unclassified revenues	24	-	-	-
Sale of property	9,855	-	-	-
Total	<u>2,953,367</u>	<u>2,997,417</u>	<u>3,097,417</u>	<u>3,072,503</u>
INSURANCE RESERVE FUND				
Use of Money and Property:				
Insurance Premiums	792,990	1,914,443	1,820,680	2,546,199
Investment income	20,318	6,500	6,500	6,500
Miscellaneous Revenues:				
Unclassified revenues	25	1,500,000	1,500,000	1,500,000
Total	<u>813,333</u>	<u>3,420,943</u>	<u>3,327,180</u>	<u>4,052,699</u>
WORKERS COMPENSATION FUND				
Use of Money and Property:				
Workman's Comp Charges	1,693,458	1,450,000	1,740,000	1,450,000
Investment income	193,418	8,500	319,200	150,000
Miscellaneous Revenues:				
Unclassified revenues	150,158	500,000	-	-
Total	<u>2,037,034</u>	<u>1,958,500</u>	<u>2,059,200</u>	<u>1,600,000</u>

**SCHEDULE 2
BONDS AND IMPROVEMENT DISTRICTS**

July 1	MPC Bonds 2015 Excise			MPC Bonds 2015 Series Utility Refunding 2007		
	Principal	Interest	Total	Principal	Interest	Total
2025	1,960,000	1,080,800	3,040,800	5,425,000	1,991,588	7,416,588
2026	2,050,000	990,800	3,040,800	5,655,000	1,720,338	7,375,338
2027	2,120,000	918,000	3,038,000	5,920,000	1,437,588	7,357,588
2028	2,645,000	846,525	3,491,525	6,200,000	1,141,588	7,341,588
2029	2,740,000	752,050	3,492,050	6,410,000	831,588	7,241,588
2030	2,855,000	640,150	3,495,150	6,560,000	639,288	7,199,288
2031	2,960,000	534,950	3,494,950	6,720,000	442,488	7,162,488
2032	3,070,000	425,450	3,495,450	6,895,000	224,088	7,119,088
2033	3,195,000	300,150	3,495,150	-	-	-
2034	3,315,000	178,238	3,493,238	-	-	-
2035	3,435,000	60,113	3,495,113	-	-	-
	<u>\$ 30,345,000</u>	<u>\$ 6,727,225</u>	<u>\$ 37,072,225</u>	<u>\$ 49,785,000</u>	<u>\$ 8,428,554</u>	<u>\$ 51,094,466</u>

July 1	Utility System Revenue Bonds 2021			Public Safety Pension Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2025	1,910,000	2,849,950	4,759,950	8,680,000	2,735,555	11,415,555
2026	2,020,000	2,751,700	4,771,700	8,775,000	2,637,389	11,412,389
2027	2,125,000	2,648,075	4,773,075	8,900,000	2,512,781	11,412,781
2028	2,235,000	2,539,075	4,774,075	9,050,000	2,364,708	11,414,708
2029	2,360,000	2,424,200	4,784,200	9,220,000	2,195,549	11,415,549
2930	2,485,000	2,303,075	4,788,075	9,405,000	2,006,745	11,411,745
2031	2,620,000	2,175,450	4,795,450	9,610,000	1,802,092	11,412,092
2032	2,765,000	2,040,825	4,805,825	9,830,000	1,582,651	11,412,651
2033	4,510,000	1,858,950	6,368,950	10,065,000	1,347,633	11,412,633
2034	4,740,000	1,651,400	6,391,400	10,325,000	1,090,372	11,415,372
2035	4,925,000	1,458,100	6,383,100	10,600,000	814,999	11,414,999
2036	5,125,000	1,257,100	6,382,100	10,880,000	532,322	11,412,322
2037	5,330,000	1,048,000	6,378,000	11,170,000	242,144	11,412,144
2038	5,540,000	830,600	6,370,600	3,615,000	47,573	3,662,573
2039	5,765,000	604,500	6,369,500	-	-	-
2040	5,995,000	369,300	6,364,300	-	-	-
2041	6,235,000	124,700	6,359,700	-	-	-
	<u>\$ 66,685,000</u>	<u>\$ 28,935,000</u>	<u>\$ 95,620,000</u>	<u>\$ 54,990,000</u>	<u>\$ 9,554,469</u>	<u>\$ 64,544,469</u>

July 1	MPC Bonds 2010 Refunding 2021			MPC Bonds 2015 Road Refunding 2007		
	Principal	Interest	Total	Principal	Interest	Total
2025	2,505,000	50,100	2,555,100	3,845,000	421,675	4,266,675
2026	-	-	-	4,015,000	225,175	4,240,175
2027	-	-	-	4,160,000	62,400	4,222,400
	<u>\$ 2,505,000</u>	<u>\$ 50,100</u>	<u>\$ 2,555,100</u>	<u>\$ 12,020,000</u>	<u>\$ 709,250</u>	<u>\$ 12,729,250</u>

SCHEDULE 3
FY 2025 OUTSIDE AGENCY SUMMARY
Listed by Function

Fund/Cognizant Department	Outside Agency by Function	Budget FY 2024	Budget FY 2025
Economic Development			
2% / Gen Government	Heritage Area	\$ 898,633	\$ 903,000
2% / Gen Government	Visit Yuma	898,633	903,000
General / Mayor & Council	GYEDC	232,000	232,000
General / Mayor & Council	4FrontED	41,000	46,000
General / Gen Government	YCIPTA - Yuma County Intergovernmental Public Transportation Authority	357,000	390,555
General / Mayor & Council	Elevate Southwest Yuma Metropolitan Planning Organization	30,000	30,000
HURF / Mayor & Council	Greater Yuma Port Authority	36,900	36,900
General / Mayor & Council		50,000	-
Health and Welfare			
General / Gen Government	Catholic Services - Safe House	15,500	15,500
General / Gen Government	Amberly's Place	52,380	52,380
General / Gen Government	Crossroads Mission Detox	27,000	27,000
Totals		\$ 2,639,046	\$ 2,636,335

**SCHEDULE 4
2024 LEVY LIMIT WORKSHEET**

YUMA COUNTY - CITY OF YUMA

MAXIMUM LEVY	2023
A.1. Maximum Allowable Primary Tax Levy	\$16,040,777
A.2. A.1 multiplied by 1.02	\$16,361,593

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2024
B.1. Centrally Assessed	\$37,669,102
B.2. Locally Assessed Real Property	\$692,392,106
B.3. Locally Assessed Personal Property	\$30,036,598
B.4. Total Assessed Value (B.1 through B.3)	\$760,097,806
B.5. B.4. divided by 100	\$7,600,978

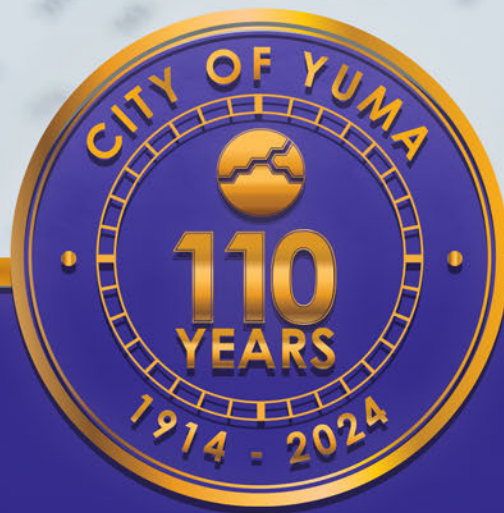
CURRENT YEAR NET ASSESSED VALUES	2024
C.1. Centrally Assessed	\$40,734,051
C.2. Locally Assessed Real Property	\$700,399,902
C.3. Locally Assessed Personal Property	\$30,096,927
C.4. Total Assessed Value (C.1 through C.3)	\$771,230,880
C.5. C.4. divided by 100	\$7,712,309

LEVY LIMIT CALCULATION	2024
D.1. LINE A.2	\$16,361,593
D.2. LINE B.5	\$7,600,978
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	2.1526
D.4. LINE C.5	\$7,712,309
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$16,601,516
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$16,601,516

<i>2024 New Construction</i>	\$11,133,074
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Schedule 6
Yuma Salary Schedule

Grade	Minimum	Midpoint	Maximum	Grade	Minimum	Midpoint	Maximum
R28	\$30,360	\$34,914	\$39,468	R67	\$79,530	\$91,459	\$103,389
R29	\$31,119	\$35,787	\$40,454	R68	\$81,518	\$93,746	\$105,973
R30	\$31,897	\$36,681	\$41,466	R69	\$83,556	\$96,089	\$108,623
R31	\$32,694	\$37,598	\$42,502	R70	\$85,645	\$98,492	\$111,338
R32	\$33,512	\$38,538	\$43,565	R71	\$87,786	\$100,954	\$114,122
R33	\$34,349	\$39,502	\$44,654	R72	\$89,981	\$103,478	\$116,975
R34	\$35,208	\$40,489	\$45,770	R73	\$92,230	\$106,065	\$119,899
R35	\$36,088	\$41,501	\$46,915	R74	\$94,536	\$108,716	\$122,897
R36	\$36,990	\$42,539	\$48,088	R75	\$96,899	\$111,434	\$125,969
R37	\$37,915	\$43,603	\$49,290	R76	\$99,322	\$114,220	\$129,118
R38	\$38,863	\$44,693	\$50,522	R77	\$101,805	\$117,076	\$132,346
R39	\$39,835	\$45,810	\$51,785	R78	\$104,350	\$120,002	\$135,655
R40	\$40,831	\$46,955	\$53,080	R79	\$106,959	\$123,002	\$139,046
R41	\$41,851	\$48,129	\$54,407	R80	\$109,633	\$126,078	\$142,522
R42	\$42,898	\$49,332	\$55,767	R81	\$112,373	\$129,229	\$146,086
R43	\$43,970	\$50,566	\$57,161	R82	\$115,183	\$132,460	\$149,738
R44	\$45,069	\$51,830	\$58,590	R83	\$118,062	\$135,772	\$153,481
R45	\$46,196	\$53,125	\$60,055	R84	\$121,014	\$139,166	\$157,318
R46	\$47,351	\$54,454	\$61,556	R85	\$124,039	\$142,645	\$161,251
R47	\$48,535	\$55,815	\$63,095	R86	\$127,140	\$146,211	\$165,282
R48	\$49,748	\$57,210	\$64,672	R87	\$130,319	\$149,867	\$169,414
R49	\$50,992	\$58,641	\$66,289	R88	\$133,577	\$153,613	\$173,650
R50	\$52,267	\$60,107	\$67,947	R89	\$136,916	\$157,454	\$177,991
R51	\$53,573	\$61,609	\$69,645	R90	\$140,339	\$161,390	\$182,441
R52	\$54,913	\$63,149	\$71,386	R91	\$143,847	\$165,425	\$187,002
R53	\$56,285	\$64,728	\$73,171	R92	\$147,444	\$169,560	\$191,677
R54	\$57,692	\$66,346	\$75,000	R93	\$151,130	\$173,799	\$196,469
R55	\$59,135	\$68,005	\$76,875	R94	\$154,908	\$178,144	\$201,381
R56	\$60,613	\$69,705	\$78,797	R95	\$158,781	\$182,598	\$206,415
R57	\$62,128	\$71,448	\$80,767	R96	\$162,750	\$187,163	\$211,575
R58	\$63,682	\$73,234	\$82,786	R97	\$166,819	\$191,842	\$216,865
R59	\$65,274	\$75,065	\$84,856	R98	\$170,989	\$196,638	\$222,286
R60	\$66,906	\$76,941	\$86,977	R99	\$175,264	\$201,554	\$227,844
R61	\$68,578	\$78,865	\$89,152	R100	\$179,646	\$206,593	\$233,540
R62	\$70,293	\$80,837	\$91,381	R101	\$184,137	\$211,757	\$239,378
R63	\$72,050	\$82,858	\$93,665	R102	\$188,740	\$217,051	\$245,363
R64	\$73,851	\$84,929	\$96,007	R103	\$193,459	\$222,478	\$251,497
R65	\$75,698	\$87,052	\$98,407	R104	\$198,295	\$228,040	\$257,784
R66	\$77,590	\$89,228	\$100,867	R105	\$203,253	\$233,741	\$264,229



FUND SUMMARIES

FISCAL YEAR 2025

General Fund

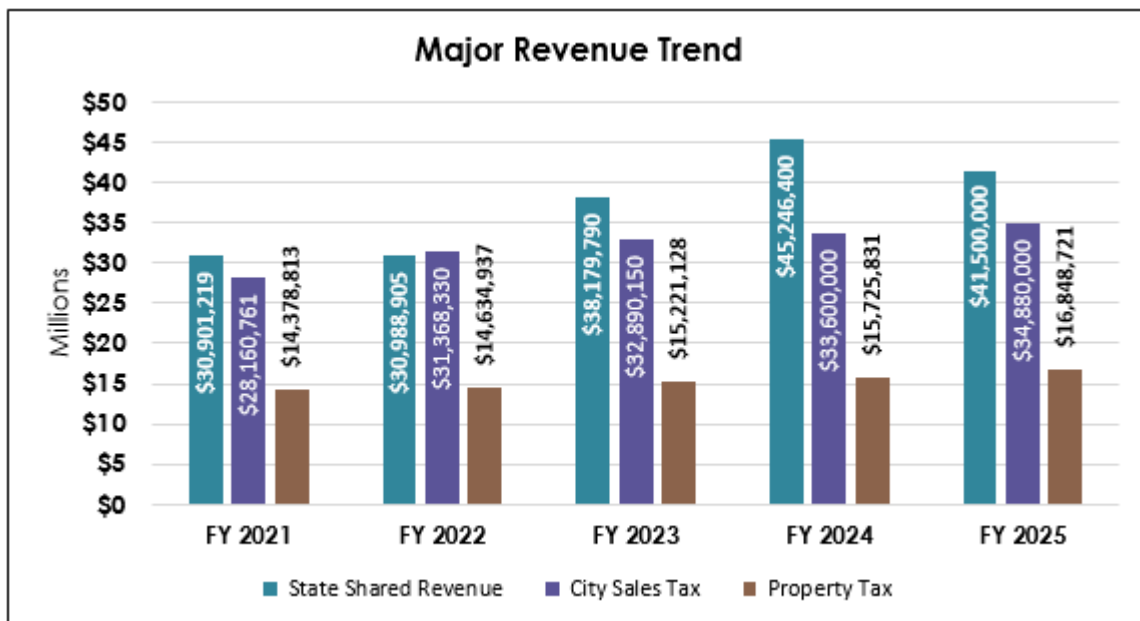
The General Fund is the main operating fund of the City. This Fund supports all or a portion of nearly every department. The main revenue sources are general-purpose taxes such as property taxes, the one percent (1%) City Sales Tax and State Shared Revenues. Other revenues include unrestricted charges such as business licenses, building permits and zoning fees.

Local taxes: These taxes are general-purpose taxes applying to all services in the General Fund.

General sales tax: This is the largest single source of revenues for the General Fund and averages around one-third of general revenues. This one percent transaction privilege tax is levied on business conducted within the city. The program is administered by the Arizona Department of Revenue for the city. Typically, annual projections of revenue are based on a variety of trend factors. Sales tax records for previous years and a review of monthly receipts for major taxpayers help staff determine an appropriate projection. Other factors include reviews of building permits and other local economic indicators to set a figure, which remains conservative to avoid the attendant problems during the year that would occur with overestimated revenues.

Property tax: The Arizona Constitution limits property taxes. The formula allows for a two-percent increase in the actual levy of the previous year with an additional adjustment to reflect growth (new construction) in the tax base. Higher growth in total assessed valuation lowers the tax rate and conversely, declining assessed valuation increases the tax rate. The tax levy calculation worksheet is included in the Appendix.

The graph below illustrates the major revenue trends over five years, to include FY 2025 projections.

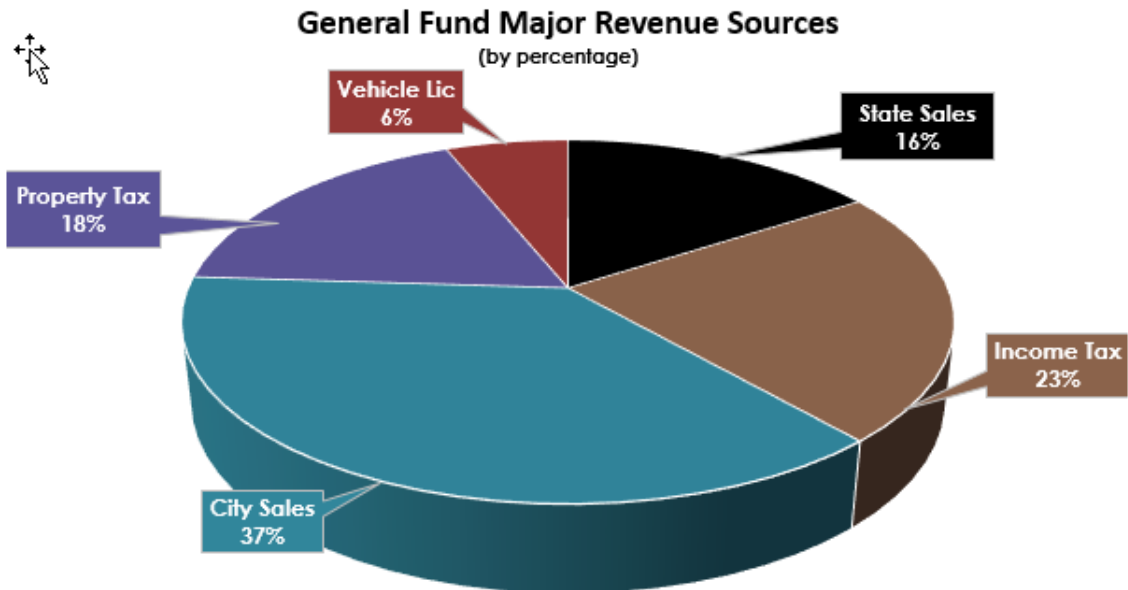


General Fund

This table shows the ten-year history of major revenues.

Ten-year History of General Fund - Major Revenues						
	State Sales	Income Tax	City Sales Tax	Property Tax	Vehicle Lic Tax	
2015	\$ 8,285,303	\$ 10,974,954	\$ 19,536,924	\$ 9,508,914	\$ 3,271,810	
2016	8,576,180	10,915,452	20,531,463	10,757,040	3,558,978	
2017	8,902,249	11,517,232	21,207,118	12,188,601	3,759,664	
2018	9,121,307	11,755,008	21,798,753	12,351,625	3,940,686	
2019	9,626,548	11,565,281	22,528,499	12,723,949	4,139,937	
2020	10,116,142	12,660,924	24,312,176	13,402,065	4,286,918	
2021	11,659,857	14,046,300	28,160,761	14,378,813	5,195,062	
2022	13,525,599	12,638,306	31,368,330	14,634,937	4,825,000	
2023	14,352,377	18,418,693	32,890,150	15,221,128	5,408,720	
2024 Estimated	14,750,000	26,108,929	34,480,000	15,955,721	5,420,000	
2025 Budgeted	\$ 14,800,000	\$ 21,000,000	\$ 34,880,000	\$ 16,848,721	\$ 5,700,000	

This chart shows the percentage of major revenue totaling the General Fund. These major revenues in aggregate account for 82% of General Fund revenue.



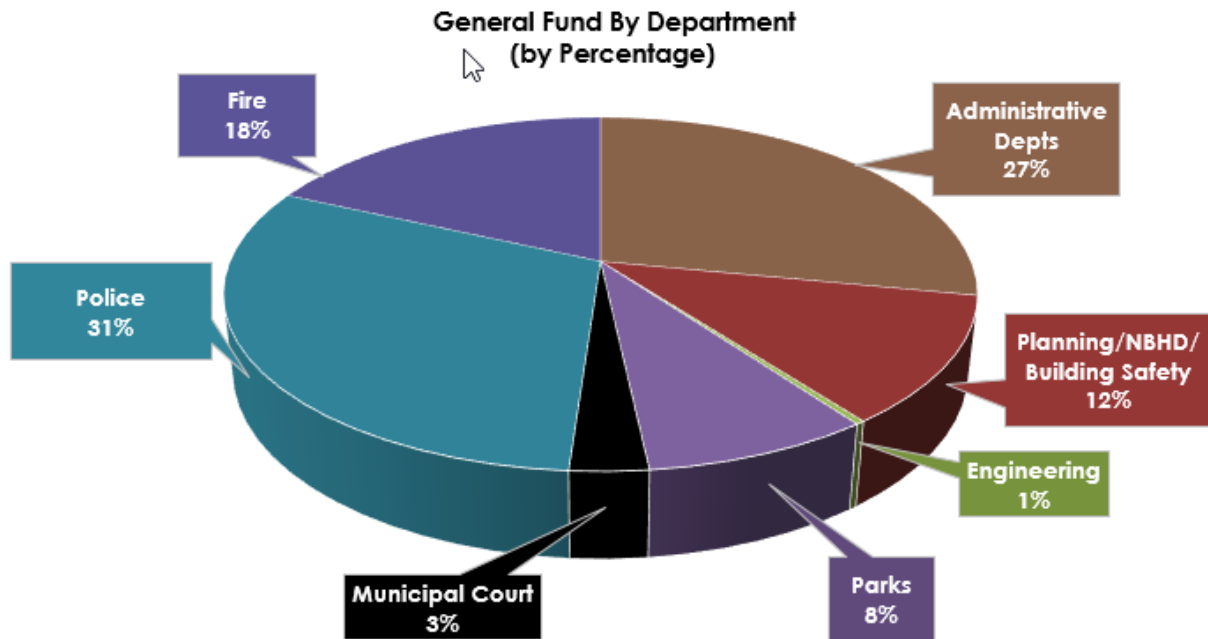
General Fund

This table shows the dollar amount budgeted in General Fund by department.

General Fund Expenditures by Department	Actual FY 2023	Estimate FY 2024	Budget FY 2024	Budget FY 2025	Budget to Budget Difference
Mayor & City Council	\$ 929,953	\$ 784,036	\$ 842,928	\$ 887,153	5%
Municipal Court	2,620,247	3,006,206	2,864,939	3,324,674	16%
City Administration	2,747,755	4,033,906	4,191,452	4,906,956	17%
City Attorney	1,530,623	1,725,597	1,609,663	1,943,512	21%
Information Technology	6,473,932	6,041,671	5,958,998	6,401,517	7%
Finance	2,404,604	2,800,293	2,943,991	3,284,775	12%
Human Resources	1,417,935	1,650,501	1,780,041	1,997,671	12%
General Government	1,415,903	796,649	10,426,697	13,483,804	29%
Planning & Neighborhood Services	1,699,021	2,260,378	2,747,295	3,005,159	9%
Building Safety	9,255,011	9,413,081	9,878,846	10,591,274	7%
Engineering	321,616	394,823	358,041	373,652	4%
Parks & Recreation	7,420,486	8,240,940	8,778,199	9,704,139	11%
Police	26,522,120	30,380,787	31,051,986	35,970,494	16%
Fire	17,918,599	17,331,426	17,574,236	21,316,809	21%
	\$ 82,677,804	\$ 88,860,294	\$101,007,312	\$117,191,589	16%

Total excludes Capital Improvements

The table below shows the impact departments have on the General Fund. A quick review shows the large majority of General Fund expenditures are related to public safety in the Police and Fire departments, respectively. The third largest group is the administrative departments that provide support to the operating departments.



General Fund

GENERAL FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024		
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:					ACTUAL TO BUDGET		
Recurring revenues:	\$ 105,350,552	\$ 109,453,819	\$ 109,674,806	\$ 111,504,098	\$ 2,050,279	2%	
Local taxes	49,940,003	52,055,265	51,620,240	53,336,490	1,281,225	2%	
State shared tax revenues	38,179,790	39,217,309	40,706,400	39,386,620	169,311	0%	
All other	17,230,759	18,181,245	17,348,166	18,780,988	599,743	3%	
Nonrecurring revenues	5,150,129	12,380,475	6,325,000	6,518,430	(5,862,045)	-47%	
Local taxes and permits	1,981,348	2,230,000	1,660,000	2,280,000	50,000	2%	
Investment income and surplus	3,168,781	3,088,855	125,000	2,125,050	(963,805)	-31%	
State shared tax revenues	-	7,061,620	4,540,000	2,113,380	(4,948,240)	-70%	
Total revenues	110,500,681	121,834,294	115,999,806	118,022,528	(3,811,766)	-3%	
EXPENDITURES:					BUDGET TO BUDGET		
Personnel	61,571,781	65,987,324	72,336,430	79,116,749	6,780,319	9%	
Operating	18,848,168	21,534,749	22,748,973	25,066,941	2,317,968	10%	
Capital outlay	2,802,301	1,241,310	1,233,730	1,843,499	609,769	49%	
Contingency (budget only)	-	-	4,182,500	3,450,000	(732,500)	-18%	
PSPRS Unfunded Liability (UAAL)	-	-	-	7,000,000	7,000,000	N/A	
Capital Improvement Plan:	558,121	447,186	6,312,075	7,292,668	980,593	16%	
Completed and paid in current year	558,121	447,186	447,186	1,879,300	1,432,114	320%	
Estimated completion in future years	-	-	5,864,889	5,413,368	(451,521)	-8%	
Total expenditures	83,780,371	89,210,569	106,813,708	123,769,857	16,956,149	16%	
TRANSFERS IN (OUT) AND OTHER FINANCING							
Debt service	(14,288,925)	(15,037,302)	(15,037,302)	(15,099,670)	(62,368)	0%	
Mall maintenance	(131,778)	(184,749)	(298,501)	(183,354)	115,147	-39%	
Capital Reserve And Contingency	-	(7,061,620)	(6,325,000)	(2,113,380)	4,211,620	-67%	
Two percent fund (residual equity)	-	(1,260,151)	-	-	-	N/A	
Financed Purchases (proceeds)	2,005,280	-	-	-	-	N/A	
Total net transfers and other financing	(12,415,423)	(23,543,822)	(21,660,803)	(17,396,404)	4,264,399	-20%	
CHANGE IN TOTAL FUND BALANCES	\$ 14,304,887	\$ 9,079,903	\$ (12,474,705)	\$ (23,143,733)	\$ (10,669,028)	86%	
USE OF (ADDITION TO) ASSIGNED BALANCES							
PSPRS UAAL reserve	\$ (792,148)	\$ (656,814)	\$ (300,000)	\$ 6,310,346	\$ 6,610,346	-2203%	
ASRS CPP reserve	-	(3,168,781)	-	(3,088,855)	(3,088,855)	N/A	
Supply chain delays	(2,752,341)	(1,700,452)	5,615,542	7,315,994	1,700,452	30%	
Long-term debt payments	(758,356)	(62,368)	(62,368)	2,599,500	2,661,868	-4268%	
Capital Improvement Plan (CIP)	106,500	(1,969,283)	447,186	4,731,117	4,283,931	958%	
Capital Reserve And Contingency	(3,168,781)	3,168,781	-	-	-	N/A	
Net Restricted and Nonspendable	(1,257,794)	-	-	-	-	N/A	
CHANGE IN UNASSIGNED BALANCE	\$ 5,681,967	\$ 4,690,986	\$ (6,774,345)	\$ (5,275,631)	\$ 1,498,714	-22%	
UNASSIGNED FUND BALANCE					ACTUAL TO BUDGET		
Beginning July 1	24,167,070	29,849,037	29,849,742	34,540,024	4,690,986	16%	
Ending June 30	\$ 29,849,037	\$ 34,540,024	\$ 23,075,397	\$ 29,264,393	\$ (5,275,631)	-15%	

General Fund

ARIZONA AVENUE APARTMENTS		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:					ACTUAL TO BUDGET		
Rents	\$ 129,145	\$ 135,000	\$ 110,000	\$ 130,200	\$ (4,800)	-4%	
Investment income	78	132	-	-	(132)	N/A	
Total revenues	129,223	135,132	110,000	130,200	(4,932.00)	-4%	
EXPENDITURES:					BUDGET TO BUDGET		
Personnel	-	-	-	-	-	N/A	
Operating	93,448	60,244	(290,628)	89,400	380,028	-131%	
Capital outlay	-	-	750,000	525,000	(225,000)	-30%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	93,448	60,244	459,372	614,400	155,028	34%	
TRANSFERS IN (OUT) AND OTHER FINANCING							
General fund one-time capital financing	-	-	313,597	373,537	59,940	19%	
Total net transfers and other financing	-	-	313,597	373,537	59,940	19%	
CHANGE IN FUND BALANCES	\$ 35,775	\$ 74,888	\$ (35,775)	\$ (110,663)	\$ (74,888)	209%	
FUND BALANCE					ACTUAL TO BUDGET		
Beginning July 1	-	35,775	35,775	110,663	74,888	209%	
Ending June 30	\$ 35,775	\$ 110,663	\$ -	\$ -	\$ (110,663)	N/A	

Combined with the General Fund within the City's financial statements, but shown separately in the budget, is the Arizona Avenue Apartments and the Riverfront Redevelopment Fund.

This Arizona Avenue Apartments were purchased in anticipation of the road widening of Arizona Avenue, however the City now rents these apartments.

General Fund

RIVERFRONT REDEVELOPMENT FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN		
					\$	%	
REVENUES:						ACTUAL TO BUDGET	
Incremental rent and special surcharge	\$ 124,887	\$ 138,382	\$ 124,887	\$ 138,382	-	0%	
Investment income	-	-	-	-	-	N/A	
Total revenues	124,887	138,382	124,887	138,382	-	0%	
EXPENDITURES:						BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A	
Operating	-	-	-	100,000	100,000	N/A	
Capital outlay	-	-	-	-	-	N/A	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	-	-	-	100,000	100,000	N/A	
TRANSFERS IN (OUT) AND OTHER FINANCING							
General fund one-time capital support	-	-	-	-	-	N/A	
Total net transfers and other financing	-	-	-	-	-	N/A	
CHANGE IN FUND BALANCES	\$ 124,887	\$ 138,382	\$ 124,887	\$ 38,382	\$ (86,505)	-69%	
FUND BALANCE						ACTUAL TO BUDGET	
Beginning July 1	499,548	624,435	624,435	762,817	138,382	22%	
Ending June 30	\$ 624,435	\$ 762,817	\$ 749,322	\$ 801,199	\$ 38,382	N/A	

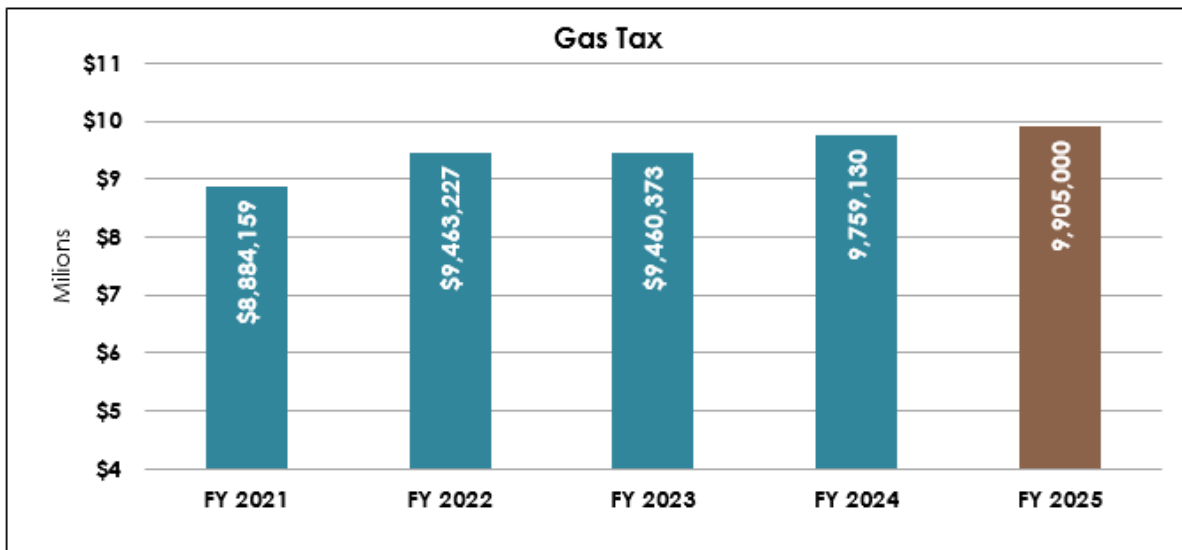
The Riverfront Redevelopment Fund is comprised of the Developer's surcharge share and sales tax rebates. All funds collected are for the benefit and reinvestment of the Riverfront area.

Special Revenue Funds

Highway User Revenue Fund

The Highway User Revenue Fund, commonly referred to as the “gas tax”, accounts for gasoline taxes collected by the state and shared with cities. Of the tax collected statewide, 27.5% is allocated to cities and towns, one half of which is based on the same proportion as state sales tax and one half on the percentage of sales in “county of origin” and distributed based on city’s population to total city and town population in the county. This revenue source is restricted to highway and street purposes, whether it be maintenance or construction. The State and the Arizona League of Cities and Towns provide projections for this revenue.

The graph below shows the trend in gas tax collection over five years, including the projection for FY 2025.



The table below shows the expenditures by department or HURF division.

HURF Fund Expenditures by Division	Actual FY 2023	Estimate FY 2024	Budget FY 2024	Budget FY 2025	Budget to Budget
General Government	\$ -	\$ -	\$ 265,083	\$ 94,860	-64%
Mayor and City Council	38,797	-	36,900	36,900	0%
Administration	-	590,295	626,930	680,251	9%
Technical Services	70,395	61,200	74,713	39,700	-47%
Curbs, Gutters, Sidewalks	706,006	794,282	784,044	849,333	8%
Code Enforcement	74,734	86,317	82,959	91,672	11%
Storm Drain Maintenance	303,817	330,026	305,465	363,440	19%
Street Lighting	957,117	-	-	-	N/A
Street Maintenance	2,601,905	2,691,047	2,755,504	2,826,527	3%
Pavement Preservation	2,835,618	3,400,348	3,196,617	3,391,420	6%
Street Sweeping	999,720	1,111,369	1,058,674	961,707	-9%
Retention Basin Maintenance	1,240,554	1,489,812	1,526,634	1,421,627	-7%
Traffic Signs and Striping	561,033	979,798	630,802	675,334	7%
Pathways and Trails	-	640,832	636,053	697,414	10%
Total (excluding Capital Improvements)	\$ 10,389,696	\$12,175,326	\$ 11,980,378	\$12,130,185	1%

Special Revenue Funds

Highway User Revenue Fund

The Public Works Department records operational expenditures in this fund for road maintenance efforts. Due to the extreme need to preserve and extend the life of the City's streets, the operating budget for maintenance of roads has been increased to \$2.8 million. This allows the Public Works Department to ensure more roads receive the repair and preservation they require. Transfers are made to the Debt Service fund for debt related to capital assets constructed to benefit streets, including a portion of the Public Works building.

There is no specific target for retention of fund balance; however, because this fund supports personnel service and other expenditures devoted to streets, a fund balance is budgeted for retention at year-end to begin the next year's operations.

HIGHWAY USER REVENUE FUND (HURF)		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN		
					\$	%	
REVENUES:					ACTUAL TO BUDGET		
State shared revenues	\$ 9,460,373	\$ 9,759,130	\$ 9,614,190	\$ 9,905,000	\$ 145,870	1%	
All other related revenue	148,845	141,180	17,500	41,500	(99,680)	-71%	
Total revenues	9,609,218	9,900,310	9,631,690	9,946,500	46,190	0%	
EXPENDITURES:					BUDGET TO BUDGET		
Personnel	3,099,355	3,966,399	4,066,997	4,458,801	391,804	10%	
Operating	6,710,525	7,164,609	7,199,263	7,671,384	472,121	7%	
Capital outlay	579,814	369,318	714,118	-	(714,118)	-100%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	96,996	-	-	-	-	N/A	
Completed and paid in current year	96,996	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	10,486,690	11,500,326	11,980,378	12,130,185	149,807	1%	
TRANSFERS IN (OUT) AND OTHER FINANCING							
Debt service	(96,774)	(96,136)	(96,284)	(96,175)	109	0%	
Total net transfers and other financing	(96,774)	(96,136)	(96,284)	(96,175)	109	0%	
CHANGE IN FUND BALANCES	\$ (974,246)	\$ (1,696,152)	\$ (2,444,972)	\$ (2,279,860)	\$ 165,112	-7%	
FUND BALANCE					ACTUAL TO BUDGET		
Beginning July 1	4,972,701	3,998,455	3,998,455	2,302,303	(1,696,152)	-42%	
Ending June 30	\$ 3,998,455	\$ 2,302,303	\$ 1,553,483	\$ 22,443	(2,279,860)	-99%	

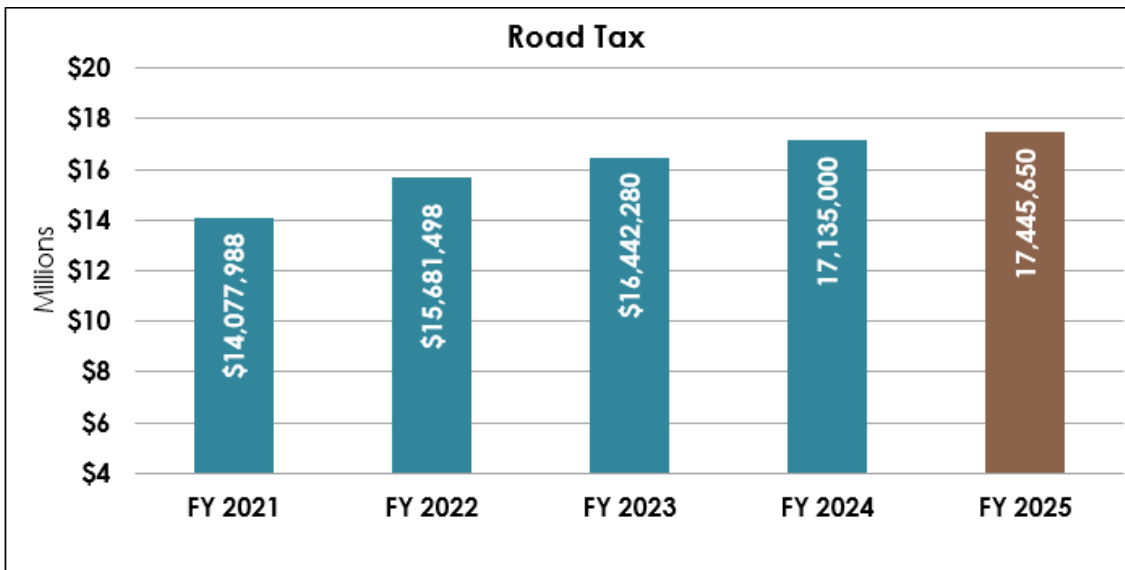
Special Revenue Funds

City Road Tax Fund

The City Road Tax Fund accounts for the collection and expenditure of a local one-half percent (.5%) Transaction Privilege Tax approved by voters in 1994 for maintenance and construction of roadways. Pursuant to ballot language, expenditures are limited to “street and roadway improvements, including but not limited to widening, constructing, paving, repaving and reconstructing such streets and roadways and all appurtenances.”

Operating expenditures related to roadway maintenance, including but not limited to slurry seal, surface repair, and stormwater retention basins, are recorded within the Fund, the majority of the funds are used for major construction projects. A portion of these project expenditures pay debt payments related to the 2015 Series Refunded Bond Issue, the proceeds of which were already used for extremely large construction projects. The Capital Improvement Program also uses the fund for current or ongoing roadway construction projects.

The graph below shows five years of City Road Tax collected, while the table below that reflects City Road Tax with other sources of revenue included, as well as all expenditures.



Special Revenue Funds

City Road Tax Fund

CITY ROAD TAX FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Local sales tax (0.5%)	\$ 16,442,280	\$ 17,135,000	\$ 16,809,600	\$ 17,445,650	\$ 310,650	2%
Charges for services	34,022	25,000	25,000	25,000	-	0%
All other related revenue	465,308	785,455	64,956	535,455	(250,000)	-32%
Total revenues	16,941,610	17,945,455	16,899,556	18,006,105	60,650	0%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	2,101,420	2,057,451	2,378,429	2,422,640	44,211	2%
Operating	1,444,050	2,726,989	2,487,623	2,538,765	51,142	2%
Capital outlay	92,912	807,082	165,010	16,000	(149,010)	-90%
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	4,333,836	10,638,770	15,959,050	16,416,881	457,831	3%
Completed and paid in current year	4,333,836	10,638,770	10,638,770	12,303,881	1,665,111	16%
Estimated completion in future years	-	-	5,320,280	4,113,000	(1,207,280)	-23%
Total expenditures	7,972,219	16,230,292	20,990,112	21,394,286	404,174	2%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service	(4,427,836)	(4,401,005)	(4,401,024)	(4,376,760)	24,264	-1%
Total net transfers and other financing	(4,427,836)	(4,401,005)	(4,401,024)	(4,376,760)	24,264	-1%
CHANGE IN FUND BALANCES						
	\$ 4,541,555	\$ (2,685,842)	\$ (8,491,580)	\$ (7,764,941)	\$ 726,639	-9%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	12,224,572	16,766,127	16,766,127	14,080,285	(2,685,842)	-16%
Ending June 30	\$ 16,766,127	\$ 14,080,285	\$ 8,274,546	\$ 6,315,343	\$ (7,764,941)	-55%
Debt service payment for the 2015 Series Refunded Bond ends in FY 2027						

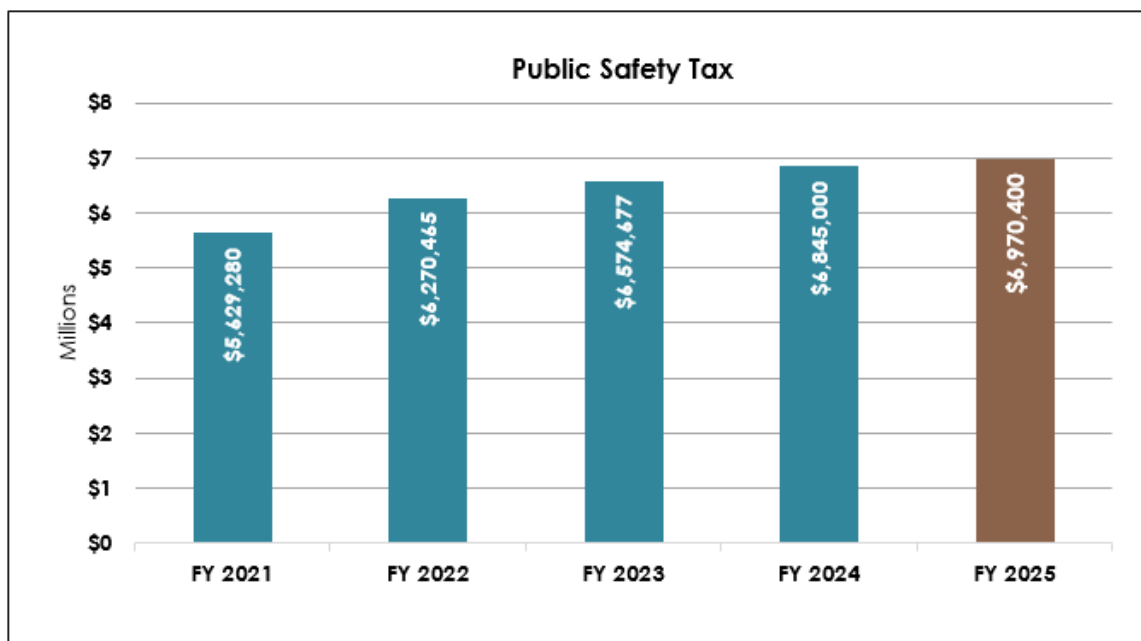
Special Revenue Funds

Public Safety Tax Fund

The Public Safety Tax Fund accounts for a special two-tenths of one percent (.2%) Transaction Privilege Tax approved by qualified voters in 1994 and renewed in 2010 for 25 years. The expenditure of these funds are limited to “acquire land for, and design, construct, renovate, improve, repair and equip public safety and criminal justice facilities; purchase public safety equipment, vehicles and communications systems and provide for other public safety capital purposes.”

The Public Safety Tax Fund will continue to pay the debt incurred for the construction of the police station as well as the debt issued in 2007 (refunded 2015) for various public safety projects. The Police and Fire departments continue to budget for various capital items, facility improvements, and public safety equipment.

The graph below shows the five-year trend in Public Safety Tax revenues, including FY 2025 projections.



Special Revenue Funds

Public Safety Tax Fund

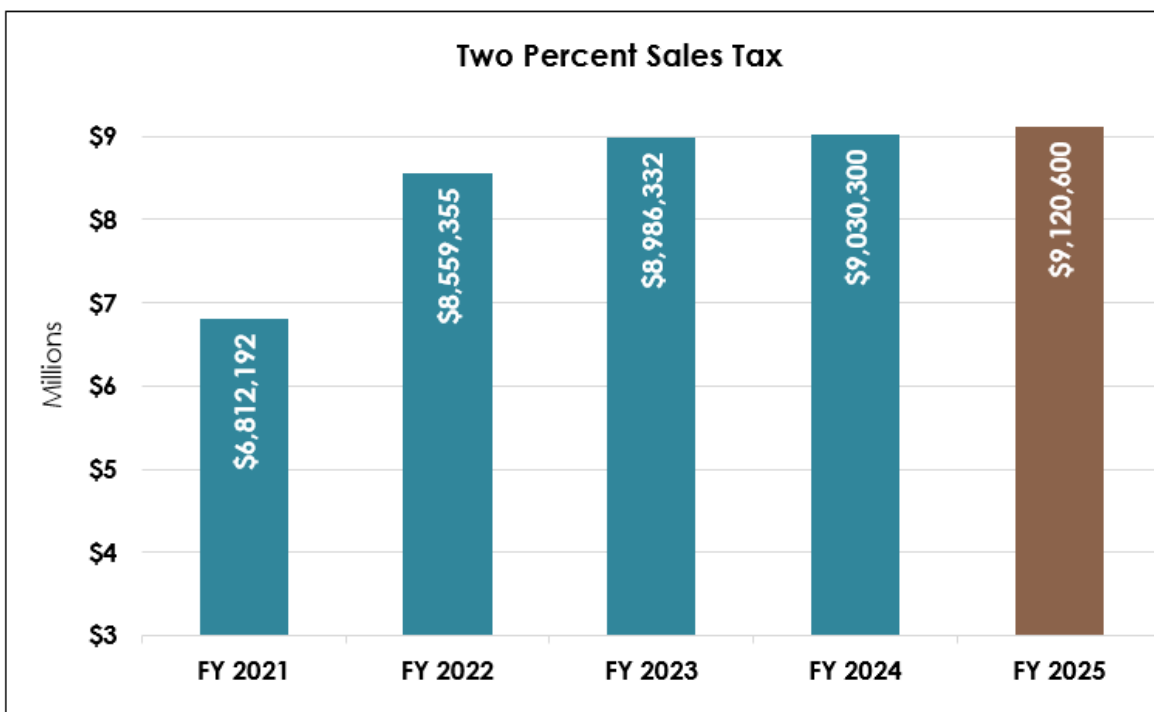
PUBLIC SAFETY TAX FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024		
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:					ACTUAL TO BUDGET		
Local sales tax (0.2%)	\$ 6,574,677	\$ 6,845,000	\$ 6,711,600	\$ 6,970,400	\$ 125,400	2%	
All other related revenue	179,654	202,613	-	100,000	(102,613)	-51%	
Total revenues	6,754,330	7,047,613	6,711,600	7,070,400	22,787	0%	
EXPENDITURES:					BUDGET TO BUDGET		
Personnel	-	-	-	-	-	N/A	
Operating	4,109,471	3,997,668	4,051,314	4,642,169	590,855	15%	
Capital outlay	337,796	164,218	281,603	970,645	689,042	245%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	770,194	2,290,228	3,821,500	3,925,500	104,000	3%	
Completed and paid in current year	770,194	2,290,228	2,290,228	3,698,500	1,408,272	61%	
Estimated completion in future years	-	-	1,531,272	227,000	(1,304,272)	-85%	
Total expenditures	5,217,460	6,452,114	8,154,417	9,538,314	1,383,897	17%	
TRANSFERS IN (OUT) AND OTHER FINANCING							
Debt service	(784,509)	(781,686)	(781,686)	(780,802)	884	0%	
Total net transfers and other financing	(784,509)	(781,686)	(781,686)	(780,802)	884	0%	
CHANGE IN FUND BALANCES	\$ 752,361	\$ (186,187)	\$ (2,224,503)	\$ (3,248,716)	\$ (1,024,213)	46%	
FUND BALANCE					ACTUAL TO BUDGET		
Beginning July 1	5,139,489	5,891,850	5,891,850	5,705,663	(186,187)	-3%	
Ending June 30	\$ 5,891,850	\$ 5,705,663	\$ 3,667,347	\$ 2,456,948	\$ (3,248,716)	-57%	

Special Revenue Funds

Two Percent Tax Fund

The Two Percent (2%) Tax fund accounts for its namesake revenue source. Originally approved by voters in 1971, and most recently renewed through 2038, this Transaction Privilege Tax applies to a smaller tax base of bars, hotels, and restaurants. Pursuant to the ballot language, the expenditures in this fund are limited to “pay the costs of acquisition, construction, operation, maintenance, promotion, administration, repair and reconstruction for...citywide parks, recreation, arts and cultural activities.” In addition to these activities, the Two Percent Tax Fund now requires 10% expenditure of the previous years' actual audited collections to the Historic Yuma Crossing Area (Heritage Area) located within the city limits, and to conventions and tourism.

The graph below presents five years of the Two Percent sales tax, including FY 2025 projections, and illustrates steady growth experienced in the past five years.



Special Revenue Funds

Two Percent Tax Fund

TWO PERCENT TAX FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Local sales tax (2.0%)	\$ 8,986,332	\$ 9,030,300	\$ 8,925,000	\$ 9,120,600	\$ 90,300	1%
Charges for services, fees and sales	611,865	2,187,675	2,251,000	2,198,750	11,075	1%
All other related revenue	564,291	623,900	368,000	446,000	(177,900)	-29%
Total revenues	10,162,488	11,841,875	11,544,000	11,765,350	(76,525)	-1%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	2,679,217	3,917,517	4,181,866	4,424,502	242,636	6%
Operating	3,625,722	5,697,376	5,889,112	6,578,550	689,438	12%
Capital outlay	152,514	379,655	475,252	303,000	(172,252)	-36%
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	754,874	1,689,170	2,339,600	5,014,042	2,674,442	114%
Completed and paid in current year	754,874	1,689,170	1,689,170	4,716,042	3,026,872	179%
Estimated completion in future years	-	-	650,430	298,000	(352,430)	-54%
Total expenditures	7,212,327	11,683,718	12,885,830	16,320,094	3,434,264	27%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service	(460,864)	(472,431)	(472,431)	(471,897)	534	0%
General fund (residual equity)	-	1,260,151	-	-	-	N/A
Transfer to Desert Hills Golf Course	(800,000)	-	-	-	-	N/A
Total net transfers and other financing	(1,260,864)	787,720	(472,431)	(471,897)	534	0%
CHANGE IN FUND BALANCES	\$ 1,689,297	\$ 945,877	\$ (1,814,261)	\$ (5,026,641)	\$ (3,212,380)	177%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	4,153,550	5,842,847	5,842,847	6,788,724	945,877	16%
Ending June 30	\$ 5,842,847	\$ 6,788,724	\$ 4,028,586	\$ 1,762,082	(5,026,641)	-74%

* Desert Hills Golf moved to Two Percent per FY 2021 initiative

Special Revenue Funds

Maintenance Improvement Districts

The City of Yuma has been creating Maintenance Improvement Districts (MID) since 2017. FY 2022 was the first year that residents were assessed through a property tax to assist in the payment of the maintenance that the City Public Works Department provides in the right of ways and streetscape. The proposed rates for FY 2025 are displayed in the chart below.

The City has established 16 active MIDs for FY 2025. All of the MIDs tax basis is based on the value of the property. The costs of the MIDs are shared based on the property values in the district. To not overburden the early home buyers, the MIDs typically begin with a temporary loan from the City, which will be repaid over time. As more homes are purchased, the tax base grows to cover the costs of the district. The fund chart is below.

MUNICIPAL IMPROVEMENT DISTRICTS		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN		
					\$	%	
REVENUES:						ACTUAL TO BUDGET	
Local property levies	\$ 183,599	\$ 116,850	\$ 169,000	\$ 390,581	\$ 273,731	234%	
All other related revenue	-	-	-	-	-	N/A	
Total revenues	183,599	116,850	169,000	390,581	273,731	234%	
EXPENDITURES:						BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A	
Operating	136,762	384,502	448,876	672,094	223,218	50%	
Capital outlay	-	-	-	-	-	N/A	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	136,762	384,502	448,876	672,094	223,218	50%	
CHANGE IN FUND BALANCES	\$ 46,837	\$ (267,652)	\$ (279,876)	\$ (281,513)	\$ (1,637)	1%	
FUND BALANCE						ACTUAL TO BUDGET	
Beginning July 1	(103,519)	(56,682)	(56,682)	(324,334)	(267,652)	472%	
Ending June 30	\$ (56,682)	\$ (324,334)	\$ (336,558)	\$ (605,847)	\$ (281,513)	87%	
Negative fund balance is a loan from the General Fund which will be repaid in future district assessments							

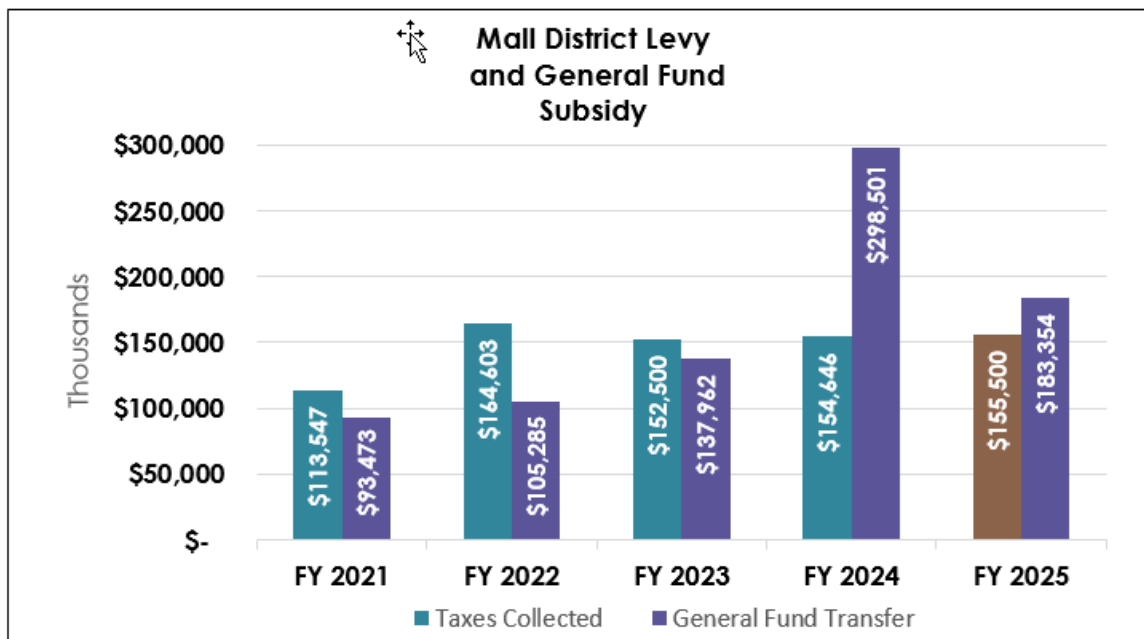
See pages 103 to 105 for detailed charts on the assessment rates, levies, and fund balances for each individual maintenance improvement district.

Special Revenue Funds

Mall Maintenance Fund

The Mall Maintenance Fund accounts for the collection and expenditures of a special property tax levied on properties located in the downtown mall. The Fund maintains the common areas of the downtown mall. The Parks and Recreation Department is responsible for the maintenance. The Fund was originally created in 1969 to finance improvements to the downtown business area in an effort to retain retail business as the City grew to the south.

To maintain the mall maintenance activities, the General Fund subsidizes the Fund with a transfer in. To help spur continued growth, the Council reduced the tax rate of the district. Since then, assessed values have increased leading to the improving tax collections as shown in the chart below.



Special Revenue Funds

Mall Maintenance Fund

MALL MAINTENANCE FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN	
					\$	%
REVENUES:					ACTUAL TO BUDGET	
Local property taxes	\$ 141,695	\$ 152,800	\$ 152,146	\$ 153,000	\$ 200	0%
All other related revenue	2,001	1,980	2,500	2,500	520	26%
Total revenues	143,695	154,780	154,646	155,500	720	0%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	124,667	134,805	143,249	131,913	(11,336)	-8%
Operating	150,806	195,524	200,319	206,941	6,622	3%
Capital outlay	-	9,200	109,579	-	(109,579)	-100%
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	-	-	-	-	-	N/A
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	275,473	339,529	453,147	338,854	(114,293)	-25%
TRANSFERS IN (OUT) AND OTHER FINANCING						
General fund support	131,778	184,749	298,501	183,354	(115,147)	-39%
Total net transfers and other financing	131,778	184,749	298,501	183,354	(115,147)	-39%
CHANGE IN FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	-	-	-	-	-	N/A
Ending June 30	\$ -	\$ -	\$ -	\$ -	-	N/A

Special Revenue Funds

Grant Funds

A variety of federal and state grants and entitlements are recorded in the Fund. Individual grant funds included here are the Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Entitlement and Community Redevelopment. The largest continuing grant is the CDBG. The City continues to seek grant funding for a number of projects.

All grant funds are restricted to the purposes for which the grants were authorized. Those purposes range from parks improvements to overtime compensation for police officers.

This Fund's budget will vary significantly from year to year as the City budgets for all grants which staff believes it has a reasonable chance of award. This often causes a variance between the budget of a given year and its actual revenues and expenditures.

The Grants Fund does not include ARPA. It is now in a separate fund.

GRANTS		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:						ACTUAL TO BUDGET	
Community development grants	\$ 1,819,950	\$ 1,271,131	\$ 6,023,480	\$ 5,679,664	\$ 4,408,533	347%	
Public safety grants	1,148,729	1,374,902	5,417,505	782,223	(592,679)	-43%	
All other related revenue	1,097,072	9,768,425	34,112,637	54,698,588	44,930,163	460%	
Total revenues	4,065,751	12,414,458	45,553,622	61,160,475	48,746,017	393%	
EXPENDITURES:						BUDGET TO BUDGET	
Personnel	1,013,134	955,319	1,341,265	1,120,716	(220,549)	-16%	
Operating	1,846,822	1,828,196	10,914,388	17,347,893	6,433,505	59%	
Capital outlay	284,024	2,005,747	5,950,108	9,939,001	3,988,893	67%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	1,006,799	6,892,984	26,770,882	32,752,865	5,981,983	22%	
Completed and paid in current year	1,006,799	6,892,984	7,137,229	19,352,985	12,215,756	171%	
Estimated completion in future years	-	-	19,633,653	13,399,881	(6,233,773)	-32%	
Total expenditures	4,150,779	11,682,246	44,976,643	61,160,475	16,183,832	36%	
CHANGE IN FUND BALANCES	\$ (85,028)	\$ 732,212	\$ 576,979	\$ -	\$ (576,979)	-100%	
FUND BALANCE						ACTUAL TO BUDGET	
Beginning July 1	(647,184)	(732,212)	(732,212)	-	732,212	-100%	
Ending June 30	\$ (732,212)	\$ -	\$ (155,233)	\$ -	-	N/A	

Special Revenue Funds

ARPA Funds

The ARPA Fund was established on March 11, 2021, when the federal government signed the American Rescue Plan Act (ARPA) into law. The program provides support to local governments in responding to the economic and public health impacts of COVID-19 and to mitigate impacts on local communities. All expenditures must comply with U.S. Department of Treasury requirements. Recipients must obligate the funds by December 31, 2024, and spend them by December 31, 2026.

In April 2022, the Council adopted by resolution the City's ARPA Project List, which outlines the City's intended uses for the funds. Highlights of ARPA funded projects (entirely or in part) included in this year's budget are the development of the East Mesa Community Park, improvements to the Kennedy Regional Skate Park, construction of Fire Station #7, playground replacements throughout the community, rehabilitation of the Public Safety Track, as well as phase one of an Intelligent Transportation System.

AMERICAN RESCUE PLAN ACT (ARPA) FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN	
	FY 2023	+Y 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Federal grant	\$ 3,849,486	\$ 2,738,937	\$ 20,537,035	\$ 18,040,898	\$ 15,301,961	559%
Total revenues	3,849,486	2,738,937	20,537,035	18,040,898	15,301,961	559%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A
Operating	240,187	137,250	2,316,635	2,906,635	590,000	25%
Capital outlay	233,503	390,000	590,000	-	(590,000)	-100%
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	3,375,796.14	2,211,687	17,630,400	15,134,263	(2,496,137)	-14%
Completed and paid in current year	3,375,796.14	2,211,687	2,211,687	7,000,000	4,788,313	217%
Estimated completion in future years	-	-	15,418,713	8,134,263	(7,284,450)	-47%
Total expenditures	3,849,486	2,738,937	20,537,035	18,040,898	(2,496,137)	-12%
CHANGE IN FUND BALANCES	\$ -	-	-	-	\$ -	N/A
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	-	-	-	-	-	N/A
Ending June 30	\$ -	\$ -	\$ -	\$ -	-	N/A

Debt Service Funds

Debt Service Funds are used to account for payment of principal and interest on bonded debt paid from governmental fund resources. Long-term bonded debt of enterprise funds is recorded and paid directly from the fund. A discussion of debt activity is included in the Debt Management section.

Yuma Municipal Property Corporation (MPC) bonds are included in the chart below. Transfers from the operating funds benefiting from the infrastructure provided by the debt are made each year.

DEBT SERVICE FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:						
Interest earnings and other related revenue	\$ 517,561	\$ 720,000	\$ 30,000	\$ 750,000	\$ 30,000	4%
Total revenues	517,561	720,000	30,000	750,000	30,000	4%
EXPENDITURES:						
Principal	15,395,000	15,395,000	15,395,000	16,990,000	1,595,000	10%
Interest and fiscal agent	5,366,225	5,367,875	5,368,025	9,051,687	3,683,662	69%
Total expenditures	20,761,225	20,762,875	20,763,025	26,041,687	5,278,662	25%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Governmental Funds						
General Fund	14,288,925	15,037,302	15,037,302	15,099,670	62,368	0%
Highway Users Revenue Fund	96,774	96,136	96,284	96,175	(109)	0%
Road Tax Fund	4,427,836	4,401,005	4,401,024	4,376,760	(24,264)	-1%
Public Safety Tax Fund	784,509	781,686	781,686	780,802	(884)	0%
Two Percent Fund	460,864	472,431	472,431	471,897	(534)	0%
Capital Projects Fund	459,214	458,054	458,054	458,054	-	0%
Enterprise Funds						
Water Fund	49,345	49,169	49,169	49,113	(56)	0%
Wastewater Fund	54,627	54,432	54,432	54,371	(62)	0%
Solid Waste Fund	136,762	136,274	136,274	136,120	(154)	0%
Total net transfers and other financing	20,758,856	21,486,489	21,486,656	21,522,961	36,306	0%
CHANGE IN FUND BALANCES	\$ 515,192	\$ 1,443,614	\$ 753,630.76	\$ (3,768,725)	\$ (4,522,356)	N/A
FUND BALANCE						
Beginning July 1	64,131	579,323	579,323	2,022,937	1,443,614	249%
Ending June 30	\$ 579,323	\$ 2,022,937	\$ 1,332,953	\$ (1,745,788)	\$ (3,768,725)	-186%

Development Fee - Capital Projects

The Capital Projects Fund accounts for the expenditures related to governmental capital improvement projects for which no operational governmental funds exist. Revenues include anticipated or actual bond proceeds, developer deposits and development fees. Expenditures for capital projects of Enterprise Funds are recorded within those respective funds and displayed later in that section. Only projects funded through the aforementioned revenues are recorded within this fund. All other governmental capital projects are recorded directly within the operating fund that pays for the project.

A series of public meetings and presentations to Council occur with this portion of the budget (all funds inclusive). By charter, the Capital Improvement Program is developed separately from the operating budget; however, this budget is not independent, as capital projects rely on available revenues from the operating funds for their capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Fund balance at the end of a fiscal year represents unspent bond proceeds or other capital-directed revenues of the fund.

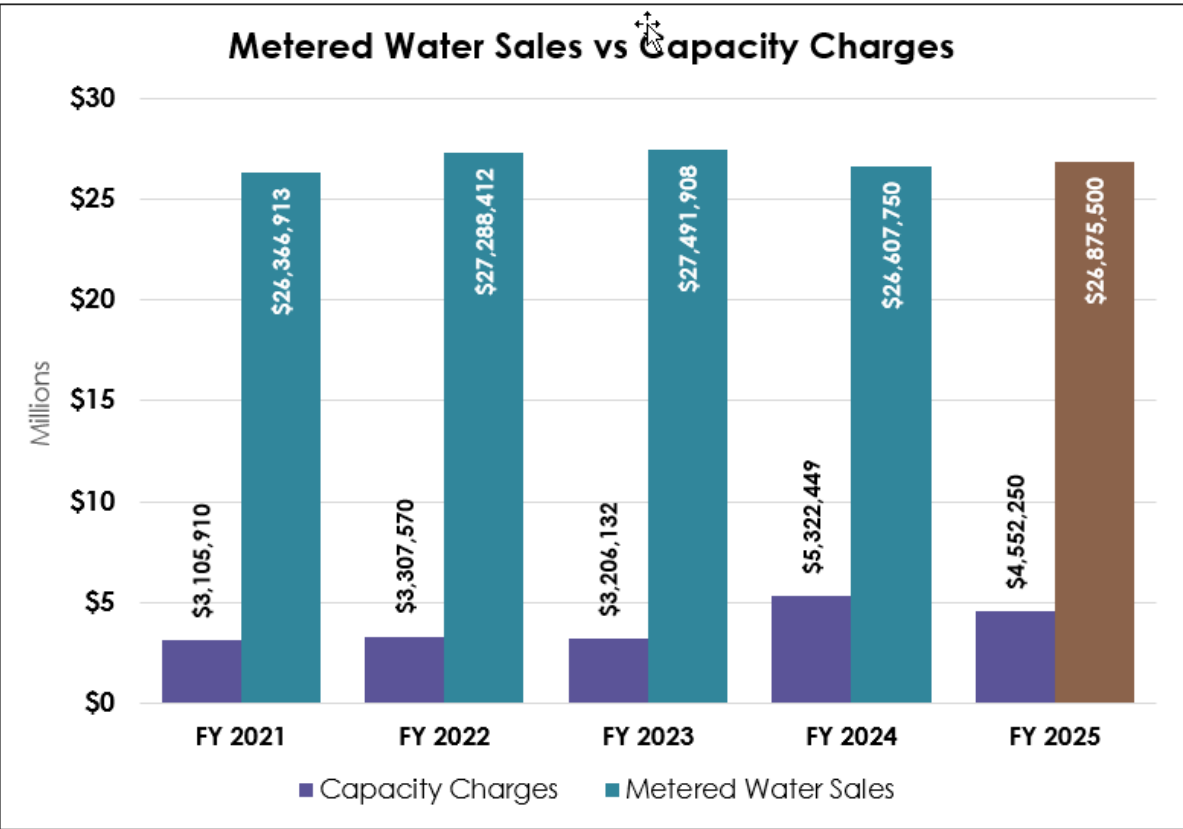
DEVELOPMENT FEE CAPITAL PROJECTS		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN	
					\$	%
REVENUES:					ACTUAL TO BUDGET	
Development fees and related revenue	\$ 1,606,759	\$ 2,184,575	\$ 2,082,970	\$ 2,088,475	\$ (96,100)	-4%
Total revenues	1,606,759	2,184,575	2,082,970	2,088,475	(96,100)	-4%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A
Operating	11,810	19,230	18,730	-	(18,730.00)	-100%
Capital outlay	36,149	-	1,066,000	548,000	(518,000)	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	1,355,548	3,249,177	6,890,000	5,420,000	(1,470,000)	-21%
Completed and paid in current year	1,355,548	3,249,177	3,249,177	4,140,000	890,823	27%
Estimated completion in future years	-	-	3,640,823	1,280,000	(2,360,823)	-65%
Total expenditures	1,403,507	3,268,407	7,974,730	5,968,000	(2,006,730)	-25%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service	(459,214)	(458,054)	(458,054)	(458,054)	-	N/A
Total net transfers and other financing	(459,214)	(458,054)	(458,054)	(458,054)	-	N/A
CHANGE IN FUND BALANCES	\$ (255,962)	\$ (1,541,886)	\$ (6,349,814)	\$ (4,337,579)	\$ 2,012,235	-32%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	11,598,815	11,342,853	11,342,853	9,800,967	(1,541,886)	-14%
Ending June 30	\$ 11,342,853	\$ 9,800,967	\$ 4,993,039	\$ 5,463,388	\$ (4,337,579)	-44%

Enterprise Funds

Water Fund

The Water Fund records the financial activity of the City's water treatment and distribution system. The system is not tax supported but relies on a combination of charges for water and capacity fees for new development to maintain and expand its services to meet the needs of a growing city. This growth has come with the price of investing in water system infrastructure and plant capacity.

The following chart provides five years of metered water sales versus capacity charges, including FY 2025 projections. The term 'capacity charges' includes system development fees. Revenues for 2025 are projected on the basis of recent historical growth in the customer combined with assumptions for changes in consumption.



Enterprise Funds

Water Fund

The operating portion of the budget is presented below. Debt service appears as both expenditure and a transfer because debt is recorded in the Water Fund and because the fund pays a portion of the debt used to construct the Fleet Maintenance Facility. The latter is part of governmental debt not recorded in this fund.

WATER FUND		REVENUES, EXPENSES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Residential water fees	\$ 16,738,191	\$ 16,100,000	\$ 16,000,000	\$ 16,260,500	\$ 160,500	1%
Commercial water fees	10,753,717	10,507,750	9,900,000	10,615,000	107,250	1%
Other services fees	878,024	1,751,722	1,827,500	1,810,300	58,578	3%
Interest earnings and other miscellaneous	1,470,557	2,510,769	331,500	1,752,250	(758,519)	-30%
Total revenues	29,840,489	30,870,241	28,059,000	30,438,050	(432,191)	-1%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	6,440,820	6,517,084	7,834,936	8,589,356	754,420	10%
Operating	8,055,621	9,212,627	9,764,654	10,224,968	460,314	5%
Capital outlay	287,740	244,115	171,184	50,000	(121,184)	-71%
Contingency (budget only)	-	-	-	-	-	N/A
Debt service:						
Principal	4,047,783	4,047,783	4,047,783	4,177,178	129,395	3%
Interest and fiscal agent	1,933,687	1,933,687	1,933,687	1,534,347	(399,340)	-21%
Capital Improvement Plan:	3,893,768	11,567,829	16,825,000	13,003,500	(3,821,500)	-23%
Completed and paid in current year	3,893,768	11,567,829	11,567,829	12,999,165	1,431,336	12%
Estimated completion in future years	-	-	5,257,171	4,335	(5,252,836)	-100%
Total expenditures	24,659,419	33,523,125	40,577,244	37,579,349	(2,997,895)	-7%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service fund	(49,345)	(49,169)	(49,169)	(49,113)	56	0%
Total net transfers and other financing	(49,345)	(49,169)	(49,169)	(49,113)	56	0%
CHANGE IN FUND BALANCES	\$ 5,131,725	\$ (2,702,053)	\$ (12,567,413)	\$ (7,190,412)	\$ 5,377,001	-43%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	34,263,885	39,395,610	39,395,610	36,693,557	(2,702,053)	-7%
Ending June 30	\$ 39,395,610	\$ 36,693,557	\$ 26,828,197	\$ 29,503,145	\$ (7,190,412)	-20%

Enterprise Funds

Water Capacity Fund

Water Capacity Fund was created with the intent to track fees imposed on Developers as a condition precedent to granting a building permit. These fees reflect the demands and costs associated with new development and will allow the City to meet its costs to provide the infrastructure necessary to provide services.

WATER CAPACITY FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Water capacity fees	\$ 1,545,956	\$ 2,515,880	\$ 3,250,000	\$ 2,700,000	\$ 184,120	7%
Water system development fees	-	-	-	-	-	N/A
Interest earnings and other miscellaneous	189,619	295,800	15,000	100,000	(195,800)	-66%
Total revenues	1,735,575	2,811,680	3,265,000	2,800,000	(11,680)	0%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A
Operating	19,150	30,000	30,000	30,000	-	0%
Capital outlay	-	-	-	-	-	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Debt service:						
Principal	777,681	777,681	777,681	-	(777,681)	-100%
Interest and fiscal agent	24,173	24,173	24,173	-	(24,173)	-100%
Capital Improvement Plan:						
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	821,004	831,854	831,854	30,000	(801,854)	-96%
CHANGE IN FUND BALANCE	\$ 914,572	\$ 1,979,826	\$ 2,433,146	\$ 2,770,000	\$ 336,854	14%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	7,007,907	7,922,479	7,922,479	9,902,305	1,979,826	25%
Ending June 30	\$ 7,922,479	\$ 9,902,305	\$ 10,355,625	\$ 12,672,305	2,770,000	28%
Beginning FY 2023, lower payments for the 2016 WIFA bond						

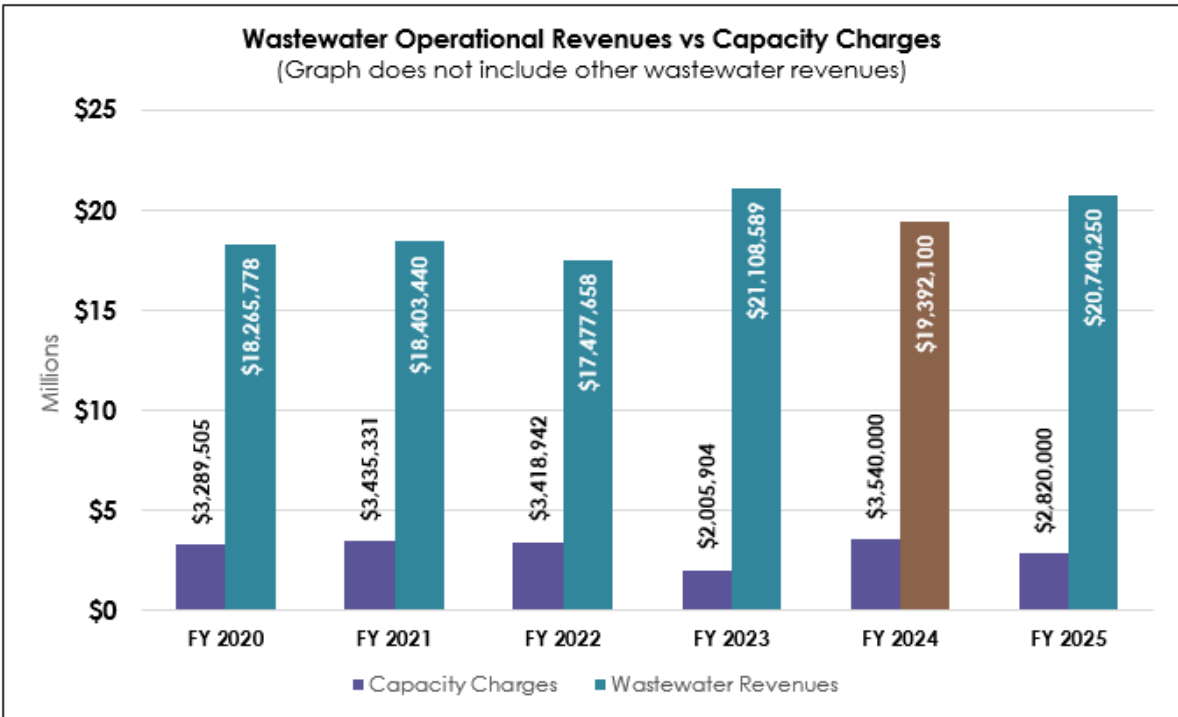
Enterprise Funds

Wastewater Fund

The Utilities Department also operates the Wastewater Collection and Treatment System and accounts for same in the Wastewater Fund. Like the Water Fund, this fund is an enterprise fund relying solely on charges to customers for funding. Through a series of rate charges and capacity fees, the system provides environmentally sound wastewater services. This system is also undergoing rapid expansion to meet the City's needs.

The increase in customer base for wastewater is similar to that of the Water Fund. Overall, there are fewer wastewater customers compared to water, as a number of water customers, particularly those outside the city limits, are not served by the wastewater system. Instead, they rely on septic systems. Over time, many of those customers are being brought into the system. The expansion of the system is not being caused by this type of customer, however, but by new population and the increasing numbers of new subdivisions. Like water, system rates are increasing to finance the expansion of capacity, both in the collection system as well as the treatment plant capacity. The revenue projections in this fund has been reduced by 10% to allow for a decrease in wastewater service usage.

The operations portion of the Wastewater Fund is presented first. As in the Water Fund, this fund transfers monies to the debt service funds to pay its portion of the debt recorded in governmental funds that benefit wastewater operations. On December 1st, 2021 the City issued Utility Service Obligation Bond to secure the expansion of the Desert Dunes Water Reclamation Facility from a 3.3 million gallons a day to a 6.6 million gallons per day. Infrastructure of the system includes 370 miles of sanitary sewer collection lines and force mains with over 5,700 sanitary sewer lines.



Enterprise Funds

Wastewater Fund

WASTEWATER FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:						ACTUAL TO BUDGET
Residential service fees	\$ 11,740,095	\$ 11,990,000	\$ 12,040,000	\$ 12,432,450	\$ 442,450	4%
Commercial service fees	7,445,720	6,089,575	7,247,500	6,300,000	210,425	3%
All other related revenue	1,922,774	3,886,453	104,600	2,007,800	(1,878,653)	-48%
Total revenues	21,108,589	21,966,028	19,392,100	20,740,250	(1,225,778)	-6%
EXPENDITURES:						BUDGET TO BUDGET
Personnel	5,070,392	5,446,195	6,007,014	6,621,898	614,884	10%
Operating	8,226,999	8,210,143	8,431,833	9,632,940	1,201,107	14%
Capital outlay	349,346	241,649	263,965	91,609	(172,356)	-65%
Contingency (budget only)	-	-	-	-	-	N/A
Debt service:						
Principal	2,078,318	2,078,318	2,078,318	3,158,130	1,079,812	52%
Interest and fiscal agent	3,564,698	3,564,698	3,564,698	3,357,415	(207,283)	-6%
Capital Improvement Plan:	1,954,724	4,331,857	13,736,000	20,458,500	6,722,500	49%
Completed and paid in current year	1,954,724	4,331,857	4,331,857	13,993,300	9,661,443	223%
Estimated completion in future years	-	-	9,404,143	6,465,200	(2,938,943)	-31%
Total expenditures	21,244,477	23,872,860	34,081,828	43,320,492	9,238,664	27%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service	(54,627)	(54,432)	(54,432)	(54,371)	62	0%
Total net transfers and other financing	(54,627)	(54,432)	(54,432)	(54,371)	62	0%
CHANGE IN FUND BALANCE	\$ (190,515)	\$ (1,961,264)	\$ (14,744,160)	\$ (22,634,613)	\$ (7,890,452)	54%
FUND BALANCE						ACTUAL TO BUDGET
Beginning July 1	32,689,035	32,498,520	32,498,520	30,537,255	(1,961,264)	-6%
Ending June 30	\$ 32,498,520	\$ 30,537,255	\$ 17,754,359	\$ 7,902,642	\$ (22,634,613)	-74%

The Utilities Department also operates the Wastewater Collection and Treatment System and accounts for same in the Wastewater Fund. Like the Water Fund, this fund is an enterprise fund relying solely on charges to customers for funding. Through a series of rate charges and capacity fees, the system provides environmentally sound wastewater services. This system is also undergoing rapid expansion to meet the City's needs.

Enterprise Funds

Wastewater Capacity Fund

Wastewater Capacity Fund was created with the intent to track fees imposed on developers as a condition precedent to granting a building permit. These fees reflect the demands and costs associated with new development and will allow the City to meet its costs to provide the infrastructure necessary to provide services. Both operational revenues and capacity charges pay for capital projects.

WASTEWATER CAPACITY FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 2025 AND FY 2024	
	AUDITED	ESTIMATED	AMENDED	PROPOSED	CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:						ACTUAL TO BUDGET
Wastewater capacity fees	\$ 1,607,047	\$ 2,400,000	\$ 3,500,000	\$ 2,800,000	\$ 400,000	17%
All other related revenue	398,857	700,000	40,000	20,000	(680,000)	-97%
Total revenues	2,005,904	3,100,000	3,540,000	2,820,000	(280,000)	-9%
EXPENDITURES:						BUDGET TO BUDGET
Personnel	-	-	-	-	-	N/A
Operating	22,366	35,000	35,000	35,000	-	0%
Capital outlay	-	-	-	-	-	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Debt service:						
Principal	2,594,991	855,218	855,218	-	(855,218)	-100%
Interest and fiscal agent	46,046	26,584	26,584	-	(26,584)	-100%
Capital Improvement Plan:						
Completed and paid in current year	-	1,819,935	12,900,000	14,000,000	1,100,000	9%
Estimated completion in future years	-	-	11,080,065	13,000,000	1,919,935	17%
Total expenditures	2,663,403	2,736,737	13,816,802	14,035,000	218,198	2%
CHANGE IN FUND BALANCE	\$ (657,498)	\$ 363,263	\$ (10,276,802)	\$ (11,215,000)	\$ (938,198)	9%
FUND BALANCE						ACTUAL TO BUDGET
Beginning July 1	16,447,339	15,789,841	15,789,841	16,153,104	363,263	2%
Ending June 30	\$ 15,789,841	\$ 16,153,104	\$ 5,513,039	\$ 4,938,104	\$ (11,215,000)	-69%
Beginning FY 2023, lower payments for the 2016 WIFA bond; FY 2024 capital spending for the Desert Dunes expansion project						

Enterprise Funds

Yuma Regional Communication System Fund

The Yuma Regional Communications System Fund (YRCS) was created to account for the activities of the regional radio communication system, which includes the 800/700 MHz digital trunked radio system for use by the City's public safety agencies.

The system is designed to integrate and include interoperability capabilities for use by Yuma County and other city, local and regional emergency response agencies. The City and other emergency response agencies contribute to support the operation of this system.

YUMA REGIONAL COMMUNICATIONS SYSTEM OPERATING FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:						ACTUAL TO BUDGET	
Fees for services	\$ 2,278,487	\$ 2,366,718	\$ 2,307,100	\$ 2,329,100	\$ (37,618)	-2%	
All other related revenue	129,081	151,150	31,000	51,000	(100,150)	-66%	
Total revenues	2,407,569	2,517,868	2,338,100	2,380,100	(137,768)	-5%	
EXPENDITURES:						BUDGET TO BUDGET	
Personnel	681,942	790,371	877,776	979,367	101,591	12%	
Operating	1,911,647	1,775,031	2,482,827	1,843,106	(639,721)	-26%	
Capital outlay	478,160	-	54,475	644,975	590,500	1084%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	3,071,749	2,565,402	3,415,078	3,467,448	52,370	2%	
CHANGE IN FUND BALANCE	\$ (664,181)	\$ (47,534)	\$ (1,076,978)	\$ (1,087,348)	\$ (10,370)	1%	
FUND BALANCE						ACTUAL TO BUDGET	
Beginning July 1	3,771,373	3,107,192	3,107,192	3,059,658	(47,534)	-2%	
Ending June 30	\$ 3,107,192	\$ 3,059,658	\$ 2,030,214	\$ 1,972,310	(1,087,348)	-36%	

The City's portion of fees to YRCS is \$839,360 a year

Enterprise Funds

Solid Waste Fund

The Solid Waste Fund accounts for collection and disposal of residential solid waste. Until FY 2000, residential fees were limited to disposal of solid waste and other related expenses. A permanent Solid Waste Collection Fee was created in 2011, changing what was classified as a Special Revenue Fund (with General Fund subsidy) into an enterprise fund.

In 2000, the Environmental Fee was created to offset the ever-increasing costs of landfill disposal and to cover the City's Neighborhood Cleanup Program, recycling and household hazardous waste collection.

The residential collection fee is proposed to increase by 3% from \$7.65 per month to \$7.88 per month. The Environmental Fee is also proposed to increase by 3% from \$7.92 per month to \$8.16 per month.

SOLID WASTE FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN	
					\$	%
REVENUES:						ACTUAL TO BUDGET
Collection fees	\$ 5,422,532	\$ 5,395,900	\$ 5,571,785	\$ 5,565,100	\$ 169,200	3%
Receptacle sales and other miscellaneous	173,462	215,000	104,000	155,000	(60,000)	-28%
Total revenues	5,595,994	5,610,900	5,675,785	5,720,100	109,200	2%
EXPENDITURES:						BUDGET TO BUDGET
Personnel	1,414,075	1,379,130	1,537,370	1,663,106	125,736	8%
Operating	3,757,772	4,215,985	4,184,011	4,459,306	275,295	7%
Capital outlay	451,886	90,915	90,965	586,598	495,633	545%
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	-	-	-	-	-	N/A
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	5,623,732	5,684,030	5,812,346	6,709,010	896,664	15%
TRANSFERS IN (OUT) AND OTHER FINANCING						
Debt service	(136,762)	(136,274)	(136,274)	(136,120)	154	0%
Total net transfers and other financing	(136,762)	(136,274)	(136,274)	(136,120)	154	0%
CHANGE IN FUND BALANCE	\$ (164,500)	\$ (211,404)	\$ (272,835)	\$ (1,125,030)	\$ (852,195)	312%
FUND BALANCE						ACTUAL TO BUDGET
Beginning July 1	2,689,162	2,524,662	2,524,662	2,313,258	(211,404)	-8%
Ending June 30	\$ 2,524,662	\$ 2,313,258	\$ 2,251,827	\$ 1,188,229	(1,125,030)	-49%

Internal Service Funds

Internal service funds are used to account for activities that serve internal operations of other departments rather than to make sales or services available to the general public. Revenues in the funds are from other funds of the City where the charges from the internal funds are recorded as expenditures in the fund that receives the service or product. Internal service funds are reported on the same full accrual basis as enterprise funds; however, operational budgets are designed more like governmental funds for ease of use by department managers receiving the product or service. Accordingly, internal service funds are on a “budget basis” for ease of understanding much like the enterprise funds.

Equipment Replacement Fund

The Equipment Replacement Fund accounts for the accumulation of resources from each department for the replacement of equipment. After purchase, the asset is recorded in this Fund and “rented” by the operating department. This rent is determined by, and accumulates over, the life of the asset. Monies will be available for the purchase of new equipment when the older item is no longer serviceable economically.

In FY 2022 vehicles ordered were not received due to supply chain issues. Therefore, vehicles ordered during FY 2022 have been carried forward to FY 2023. This trend is continuing through to FY 2025.

EQUIPMENT REPLACEMENT FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN		
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%	
REVENUES:							ACTUAL TO BUDGET
Equipment rents	\$ 2,980,929	\$ 3,916,681	\$ 6,064,222	\$ 5,460,898	\$ 1,544,217	39%	
All other related revenue	322,519	639,328	30,000	100,000	(539,328)	-84%	
Total revenues	3,303,448	4,556,009	6,094,222	5,560,898	1,004,889	22%	
EXPENDITURES:							BUDGET TO BUDGET
Personnel	-	-	-	-	-	N/A	
Operating	109,951	-	-	-	-	N/A	
Capital outlay	1,590,112	1,406,714	3,966,093	5,922,935	1,956,842	49%	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	1,700,063	1,406,714	3,966,093	5,922,935	1,956,842	49%	
CHANGE IN FUND BALANCE	\$ 1,603,384	\$ 3,149,295	\$ 2,128,129	\$ (362,037)	\$ (2,490,166)	-117%	
FUND BALANCE							ACTUAL TO BUDGET
Beginning July 1	19,125,093	20,728,477	20,728,477	23,877,772	3,149,295	15%	
Ending June 30	\$ 20,728,477	\$ 23,877,772	\$ 22,856,606	\$ 23,515,735	\$ (362,037)	-2%	

Internal Service Funds

Equipment Maintenance Fund

The Equipment Maintenance Fund accounts for the operations of fleet maintenance in the City and is managed within the Public Works Department. All governmental and enterprise funds that benefit from these services are charged accordingly.

EQUIPMENT MAINTENANCE FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024	
	FY 2023	FY 2024	FY 2024	FY 2025	CHANGE IN	
					\$	%
REVENUES:					ACTUAL TO BUDGET	
Guaranteed maintenance	\$ 2,629,902	\$ 2,737,417	\$ 2,737,417	\$ 2,772,503	\$ 35,086	1%
Non-guaranteed maintenance	313,586	360,000	517,000	300,000	(60,000)	-17%
All other related revenue	9,879	-	-	-	-	N/A
Total revenues	2,953,367	3,097,417	3,254,417	3,072,503	(24,914)	-1%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	1,242,874	1,231,576	1,426,414	1,441,805	15,391	1%
Operating	1,565,178	1,638,115	1,641,918	1,710,893	68,975	4%
Capital outlay	-	-	-	-	-	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	-	-	-	-	-	N/A
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	2,808,052	2,869,691	3,068,332	3,152,698	84,366	3%
CHANGE IN FUND BALANCE	\$ 145,315	\$ 227,726	\$ 186,085	\$ (80,195)	\$ (266,280)	-143%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	(22,770)	122,545	122,545	350,271	227,726	186%
Ending June 30	\$ 122,545	\$ 350,271	\$ 308,630	\$ 270,076	\$ (80,195)	-23%

Internal Service Funds

Insurance Reserve Fund

The Insurance Reserve Fund accounts for the insurance activity and risk retention of the City for liability and casualty issues. Until 2004, these expenditures were accounted for within the General Fund. In 2005, an internal service fund was created for this activity. Use of such a fund makes administration of the City's risk management easier. Premiums are charged to each fund based on liability exposure, infrastructure and other parameters.

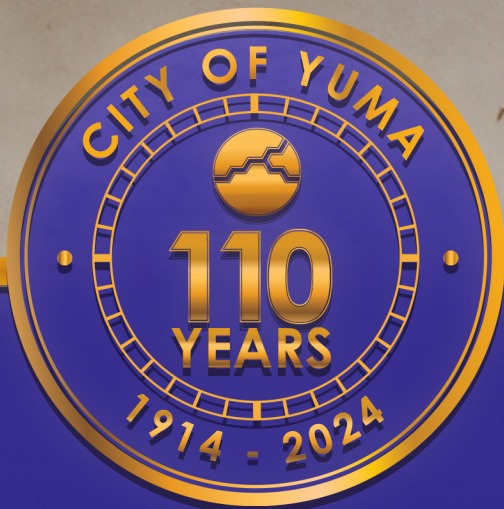
INSURANCE RESERVE FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN	
					\$	%
REVENUES:					ACTUAL TO BUDGET	
Insurance premiums	\$ 792,990	\$ 1,820,680	\$ 1,914,443	\$ 2,546,199	\$ 725,519	40%
All other related revenue	20,343	1,506,500	1,506,500	1,506,500	-	0%
Total revenues	813,333	3,327,180	3,420,943	4,052,699	725,519	22%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A
Operating	1,808,573	2,861,449	3,436,171	3,775,196	339,025	10%
Capital outlay	-	-	-	-	-	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	-	-	-	-	-	N/A
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	1,808,573	2,861,449	3,436,171	3,775,196	339,025	10%
CHANGE IN FUND BALANCE	\$ (995,240)	\$ 465,731	\$ (15,228)	\$ 277,503	\$ 292,731	-1922%
CHANGE IN UNASSIGNED BALANCE	\$ (995,240)	\$ 465,731	\$ (15,228)	\$ 277,503	\$ 292,731	-1922%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	1,147,418	152,178	152,178	617,909	465,731	306%
Ending June 30	\$ 152,178	\$ 617,909	\$ 136,950	\$ 895,412	\$ 277,503	45%

Internal Service Funds

Workers Compensation Fund

The Workers Compensation Fund accounts for the workers compensation claims of its employees. Charges to operating funds are very similar to insurance charges paid to an external insurance company.

WORKERS' COMPENSATION FUND		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE				
SOURCES AND USES +	ACTUAL AUDITED	ACTUAL ESTIMATED	BUDGET AMENDED	BUDGET PROPOSED	FY 2025 AND FY 2024 CHANGE IN	
	FY 2023	FY 2024	FY 2024	FY 2025	\$	%
REVENUES:					ACTUAL TO BUDGET	
Workers' comp premiums	\$ 1,693,458	\$ 1,740,000	\$ 1,450,000	\$ 1,450,000	\$ (290,000)	-17%
All other related revenue	343,576	319,200	508,500	150,000	(169,200)	-53%
Total revenues	2,037,034	2,059,200	1,958,500	1,600,000	(459,200)	-22%
EXPENDITURES:					BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A
Operating	(394,624)	1,899,981	3,000,000	3,000,000	-	N/A
Capital outlay	-	-	-	-	-	N/A
Contingency (budget only)	-	-	-	-	-	N/A
Capital Improvement Plan:	-	-	-	-	-	N/A
Completed and paid in current year	-	-	-	-	-	N/A
Estimated completion in future years	-	-	-	-	-	N/A
Total expenditures	(394,624)	1,899,981	3,000,000	3,000,000	-	0%
CHANGE IN FUND BALANCE	\$ 2,431,658	\$ 159,219	\$ (1,041,500)	\$ (1,400,000)	\$ (358,500)	34%
FUND BALANCE					ACTUAL TO BUDGET	
Beginning July 1	3,721,409	6,153,067	6,153,067	6,312,286	159,219	3%
Ending June 30	\$ 6,153,067	\$ 6,312,286	\$ 5,111,567	\$ 4,912,286	\$ (1,400,000)	-22%



DEPARTMENT BRIEFS

FISCAL YEAR 2025

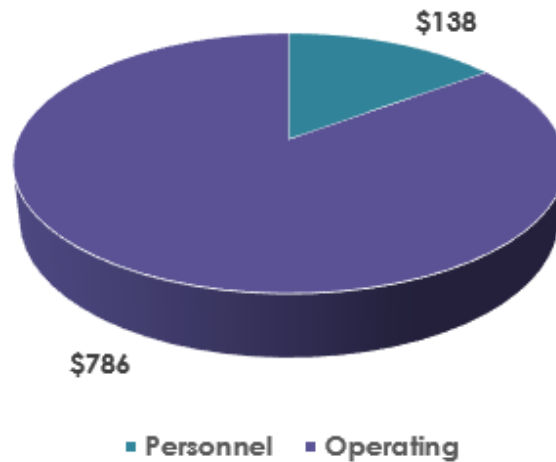
Mayor and City Council

The governing body at the City of Yuma exists to provide a government that ensures a high quality of life for every Yuman through services and resources that prioritize public safety, economic opportunities and destinations and amenities for residents and visitors alike. Yuma's Mayor and City Council are committed to the wellbeing of every person in Yuma by ensuring efficient, responsive and effective local government.

The City of Yuma operates under a council-manager form of government. The City Council serves as the legislative body and the community's policymakers. The Mayor and City Council appoint a city administrator to implement the Council's policies and direction. The City Council approves the budget, adopts local laws and regulations, and sets city policy and direction, while the city administrator is responsible for the day-to-day operations of the city. Yuma's mayor and six councilmembers are elected to four-year terms to serve the community.

Mayor and City Council						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 126,598	\$ 126,175	\$ 123,174	\$ 138,420	\$ 15,246	12%
Operating	1,592,152	657,861	756,654	785,633	28,979	4%
Total	\$ 1,718,750	\$ 784,036	\$ 879,828	\$ 924,053	\$ 44,225	5%

**FY 2025 Budget
(in thousands)**



Mayor and City Council						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 929,953	\$ 784,036	\$ 842,928	\$ 887,153	\$ 44,225	5%
Highway Users Revenue Fund	38,797	-	36,900	36,900	-	0%
Two Percent Tax Fund	750,000	-	-	-	-	N/A
Total	\$ 1,718,750	\$ 784,036	\$ 879,828	\$ 924,053	\$ 44,225	5%

City Administration

Mission

City Administration implements City council priorities and provides management direction and leadership of the organization in a fair, transparent and accountable manner. The office aligns municipal service delivery with community needs, council priorities and the Strategic Plan.

Goals and Accomplishments

FY 2024 Accomplishments

Safe & Prosperous

- ✓ Awarded over \$15 million in funds for City programs and needs such as hazardous fuels mitigation, shared use paths, park enhancements and inclusive play equipment, Anti-Human Trafficking training for law enforcement, as well as equipment for both the fire and police departments, and much more.

Connected & Engaged

- ✓ Held the 2023 Special Election with three proposed Charter amendments, of which, one passed. Governor has signed off on the revised Charter amendment.
- ✓ The City's Communications Team relaunched "Charlemos Yuma." A Spanish speaking program geared towards educating and informing residents about important issues facing the City.

FY 2025 Goals

Safe & Prosperous

- Support the Mayor and City Council's priorities and goals by working with regional community leaders and intergovernmental partners including Yuma County and the cities of San Luis and Somerton, the Town of Wellton, and with communities south of the Mexico-United States border as well as with state and federal representatives.
- Continue to identify federal and state grant funding opportunities.

Connected & Engaged

- Seek additional strategies and tactics for informing and engaging citizens as well as continue to identify ways to increase Spanish language outreach efforts.

Unique & Creative

- Take the first steps to develop and implement an Innovation District.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
1 Begin and or complete priority initiatives included in the City of Yuma's Strategic Plan	Ensure City of Yuma delivers on Council objectives	5	1 Completed; 11 Underway	5	5
2 Posting of documents: Ensure Agendas, Legal Summaries and Minutes are posted to the website and outside board within the required timeframe	Meet the required timeframe 100% of the time	100%	100%	100%	100%
Strategic Outcome	Connected & Engaged				
3 Increase Social Media followers across all platforms (Facebook, Instagram, Twitter, etc.) by 10%	Maximize media outreach to citizens	Facebook reach up 22%; Instagram reach up 175%	Facebook reach up 97.2%; Instagram reach up 65.5%	25	10%
4 Number of days to respond to a request for public records request	Provide response as promptly as possible	10	10	10	10
Strategic Outcome	Safe & Prosperous				
5 Maintain a grant award rate of 80% or higher.	Utilize grant and funding opportunities to maximize City resources	N/A	N/A	86%	80%

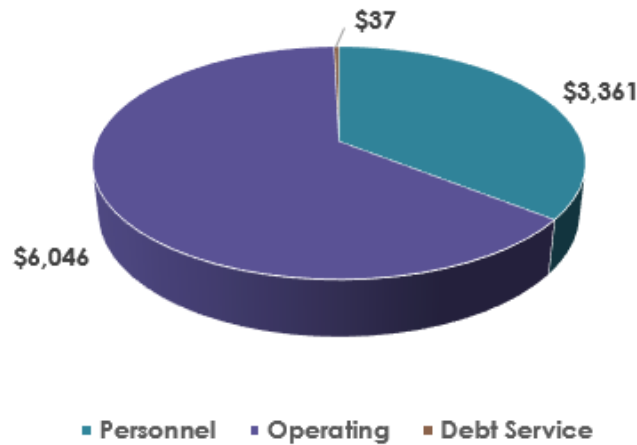
1. Several initiatives are underway but not yet complete (Desert Dunes, Support Multiversity, East Mesa Park, Kennedy Skate Park, Spaceport, Provide competitive benefit and compensation plans, Water Rights, Zoning updates, self inspection program, PP3, taxes low).

City Administration

City Administration							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 2,490,126	\$ 2,801,282	\$ 2,932,648	\$ 3,361,338	\$ 428,690	15%	
Operating	915,145	2,074,602	4,452,345	6,045,970	1,593,625	36%	
Capital Outlay	20,801	42,829	39,375	-	(39,375)	-100%	
Debt Service	34,081	68,252	34,152	36,500	2,348	7%	
Total	\$ 3,460,154	\$ 4,986,965	\$ 7,458,520	\$ 9,443,808	\$ 1,985,288	27%	

For FY 2025, the City Administration Department's budget is \$9,443,808, an increase of 27% from last year's budget. The budget for Heritage Area Development is now reflected here and attributes to the increase in operating.

**FY 2025 Budget
(in thousands)**



City Administration							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
General Fund	\$ 2,747,755	\$ 3,999,806	\$ 4,157,300	\$ 4,906,956	\$ 749,656	18%	
City Road Tax Fund	-	9,697	-	-	-	N/A	
Two Percent Tax Fund	514,852	802,471	1,232,014	1,230,217	(1,797)	0%	
Grant Funds	100,379	147,528	252,571	400,000	147,429	58%	
ARPA Funds	97,167	15,342	1,816,635	2,906,635	1,090,000	60%	
Water Fund	-	5,926	-	-	-	N/A	
Wastewater Fund	-	4,848	-	-	-	N/A	
Solid Waste Fund	-	1,347	-	-	-	N/A	
Total	\$ 3,460,154	\$ 4,986,965	\$ 7,458,520	\$ 9,443,808	\$ 1,985,288	27%	

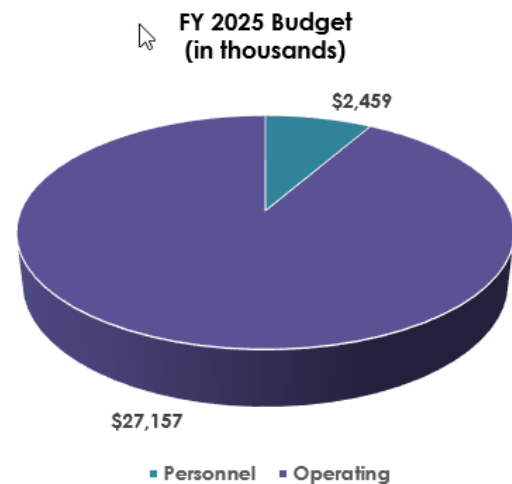
General Government

General Government is not, in and of itself, a department, but rather an account contained within each fund where contingencies are budgeted for ease of tracking and disbursement throughout departments upon approval of use of these funds.

General Government						
Expenditures ⁺	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ -	\$ -	\$ 7,194,135	\$ 2,458,852	\$ (4,735,283)	-66%
Operating	3,190,186	5,379,265	10,123,868	27,157,153	17,033,285	168%
Debt Service	269,737	-	-	-	-	N/A
Total	\$ 3,459,923	\$ 5,379,265	\$ 17,318,003	\$ 29,616,005	\$ 12,298,002	71%

Personnel costs budgeted in General Government include the proposed 3% merit increase in July 2024 and cost of living increase of up to 2% in January 2025. FY 2024 budget included the LMS increase, which reflects the \$4.7 million dollar decrease in personnel.

The City's restricted contingency accounts are included in the operating budget and represent the \$17 million dollar increase.



General Government						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 1,415,903	\$ 796,649	\$ 10,426,697	\$ 13,483,804	\$ 3,057,107	29%
Highway Users Revenue Fund	-	-	265,083	94,860	(170,223)	-64%
City Road Tax	34,145	-	217,063	68,450	(148,613)	-68%
Public Safety Tax	134,868	258,599	258,599	241,092	(17,507)	-7%
Two Percent Tax Fund	445,862	1,564,155	1,750,283	2,010,585	260,302	15%
Mall Maintenance Fund	-	-	10,417	3,079	(7,338)	-70%
Grant Funds	-	-	134,090	10,005,794	9,871,704	7362%
General Gov't Development Fee Fund	128	230	230	-	(230)	-100%
Yuma Regional Communications System	-	-	58,413	24,459	(33,954)	-58%
Desert Hills Golf Course Fund	-	-	54,150	18,289	(35,861)	-66%
Water Fund	16,859	-	552,848	204,010	(348,838)	-63%
Wastewater Fund	16,859	-	435,386	161,783	(273,603)	-63%
Solid Waste Fund	-	534,902	635,020	660,346	25,326	4%
Equipment Maintenance Fund	-	-	104,553	34,258	(70,295)	-67%
Insurance Reserve Fund	1,395,299	2,224,730	2,415,171	2,605,196	190,025	8%
Total	\$ 3,459,923	\$ 5,379,265	\$ 17,318,003	\$ 29,616,005	\$ 12,298,002	71%

Building Safety

Mission

The mission of Building Safety is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials and the use of all building and structures in Yuma.

Goals and Accomplishments

FY 2024 Accomplishments

Safe & Prosperous

- ✓ Oversaw over \$161 million in construction valuation this fiscal year (year to date). This includes completion of the new La Quinta Inn, as well as construction underway for two additional hotels, several large projects at YRMC for the Pharmacy & Sterile Processing and Clinical Labs Renovations, and the plan review approval and start of construction for the new Yuma County Administration Services Building on Main St.

Connected & Engaged

- ✓ Facilities Management sent staff to assist Yuma Union High School District to judge their Skill USA Building Maintenance Competition held at AWC this past year.
- ✓ The EnerGov permitting major software upgrade and migration has been completed and is fully implemented. The new Yuma Development Portal provides a robust and modernized and more accessible online platform for Residents and the Construction/Design Community to submit for permits and plan reviews, and detailed search capability for permit information and details. Over 80% of commercial permits are being now submitted online and many residential projects as well.

FY 2025 Goals

Respected & Responsible

- Continue our partnership with APS and their contractor CPower in the APS Peak Solutions Program. The program pays participants for reducing electric energy during times of high usage on the APS grid. This program helps ensure grid reliability for our community. Continue to participate in our college and high schools' vocational classes to offer presentations of what Building Safety does and the job opportunities there are in our field.
- Enhance our self-inspection program to allow for better tracking of contractor inspections and provide contractors with an option to progress their projects more efficiently.

Safe & Prosperous

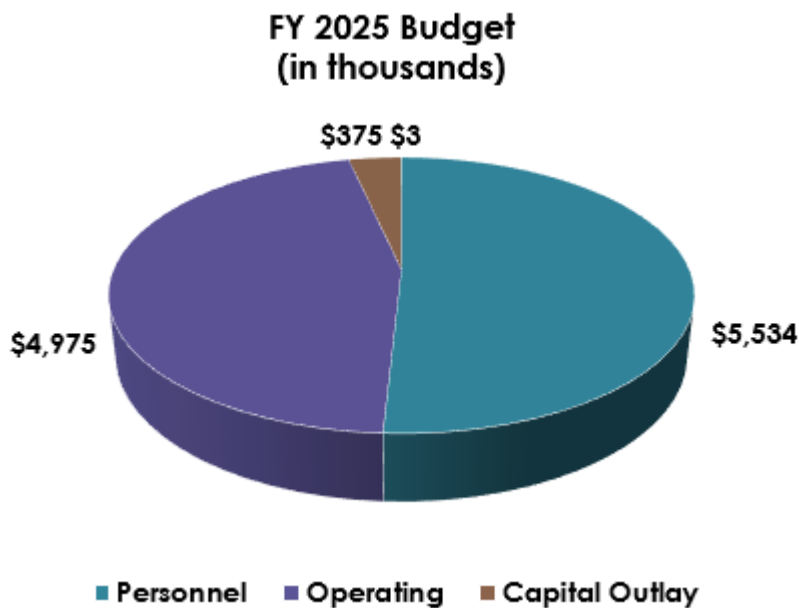
- Building Safety will review the 2024 ICC codes with the Building advisory board and the residential advisory board in preparation for presentation to city council for possible adoption of the 2024 building codes.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
Facilities Maintenance: Percentage of high priority work order/service requests responded to within 24 hours	Provide quick response time to ensure clean and safe facilities	92%	94%	95%	95%
Facilities Maintenance: Percentage of medium and low priority work order/service requests completed within a week	Properly prioritize workload and complete this type of service request in a timely manner	85%	86%	90%	90%
Facilities Maintenance: Total square footage cleaned per one FTE Custodian	To ensure adequate cleaning service and standards are being met	28,000	31,000	28,000	28,000

Building Safety

Building Safety							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 4,857,101	\$ 4,704,228	\$ 5,122,087	\$ 5,534,364	\$ 412,277	8%	
Operating	4,202,146	4,502,091	4,543,000	4,975,295	432,295	10%	
Capital Outlay	302,861	295,792	431,375	375,485	(55,890)	-13%	
Debt Service	15,297	8,055	36,452	2,567	(33,885)	-93%	
Total	\$ 9,377,404	\$ 9,510,166	\$ 10,132,914	\$ 10,887,711	\$ 754,797	7%	

For FY 2025, the Building Safety Department's budget is \$10,887,711, an increase of 7% from last year. The recommended addition of a Facilities Maintenance Specialist is included in the increase in personnel.



Building Safety							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
General Fund	\$ 9,249,879	\$ 9,410,514	\$ 9,866,691	\$ 10,591,274	\$ 724,583	7%	
Grants	50,268	55,796	66,353	60,205			
Equipment Replacement Fund	77,257	43,856	199,870	236,232	36,362	18%	
Total	\$ 9,377,404	\$ 9,510,166	\$ 10,132,914	\$ 10,887,711	\$ 754,797	7%	

City Attorney

Mission

The City Attorney's Office exists to provide legal and risk management services to the City Council, the City Administrator and all City departments, offices and agencies in order to promote the health, safety and welfare of our community.

Goals and Accomplishments

FY 2024 Accomplishments

Active & Appealing

- ✓ Brought forth for City Council approval the annexation of additional City owned properties into the Downtown Mall Maintenance District.
- ✓ Assist Engineering Department with the creation of an ADA Advisory Commission

Respected & Responsible

- ✓ Joined litigation with Mohave County, La Paz County and Yuma County, in obtaining a precedential ruling from Federal District Court requiring a full EIS for Colorado River water transfer to Queen Creek

Safe & Prosperous

- ✓ Assisted the Yuma Police Department in creating and implementing a multi-agency Critical Incident Response Team.
- ✓ Trained 12 City employees from the Police Department, Fire Department, Engineering, Parks, and Building Safety as Drone Pilots with successful FAA licensing of all 12 pilots.

FY 2025 Goals

Respected & Responsible

- Work with local water districts, farming community, local governments, and other local stakeholders on renegotiation of the U.S. Bureau of Reclamation 2026 Guidelines for Colorado River operations to protect Yuma water.
- Work closely with all City Departments to help establish City's Drone Program with emphasis on safety, privacy, and FAA Rules and Regulations
- Continue to assist and advise City Departments with the drafting of City ordinances, contracts, and policies for City Council approval.

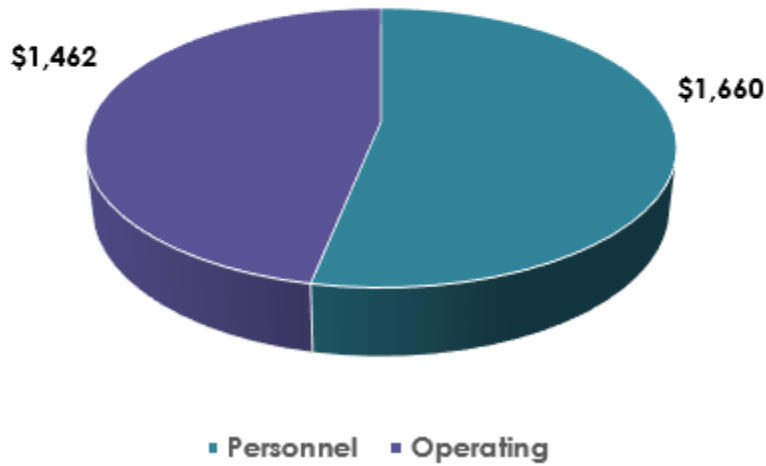
Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
Percentage of cases resolved after prosecutor action	Track the number of new misdemeanor cases, victims, and resolution of the cases on a timely basis.	96%	98%	90%	90%
Average City Attorney hourly rate including overhead and support staff salaries	Maintain reasonable City expenditures for in house legal services including support staff and overhead.	\$89	\$89	< \$150	< \$150
Maintain the average outside attorney services cost below \$500 per hour	Maintain reasonable City expenditures for outside attorney legal services.	\$280	\$280	< \$500	< \$500

City Attorney

City Attorney							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 1,327,365	\$ 1,498,605	\$ 1,372,210	\$ 1,659,983	\$ 287,773	21%	
Operating	617,232	867,756	1,273,453	1,461,529	188,076	15%	
Capital Outlay	5,000	-	-	-	-	N/A	
Total	\$ 1,949,597	\$ 2,366,361	\$ 2,645,663	\$ 3,121,512	\$ 475,849	18%	

For FY 2025, the City Attorney's Office budget is \$3,121,512, an increase of 18% from last year. Salary increases from the result of the labor market study are reflected in the 12% increase in personnel.

**FY 2025 Budget
(in thousands)**



City Attorney							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
General Fund	\$ 1,530,623	\$ 1,725,597	\$ 1,609,663	\$ 1,943,512	\$ 333,849	21%	
Grant Funds	5,700	4,045	15,000	8,000	(7,000)	-47%	
Insurance Reserve Fund	413,274	636,719	1,021,000	1,170,000	149,000	15%	
Total	\$ 1,949,597	\$ 2,366,361	\$ 2,645,663	\$ 3,121,512	\$ 475,849	18%	

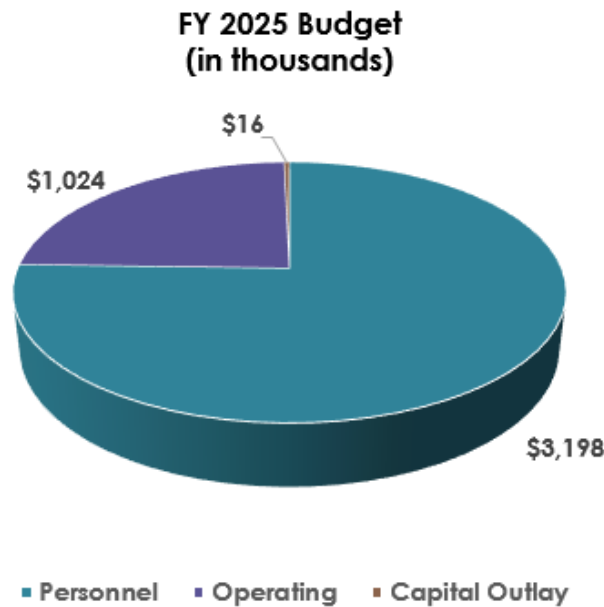
Engineering

Mission

The City Attorney's Office exists to provide legal and risk management services to the City Council, the City Administrator and all City departments, offices and agencies in order to promote the health, safety and welfare of our community.

Engineering							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 2,709,492	\$ 2,978,367	\$ 2,965,049	\$ 3,197,712	\$ 232,663	8%	
Operating	638,220	1,042,872	995,099	1,023,996	28,897	3%	
Capital Outlay	11,244	50,082	83,010	16,000	(67,010)	-81%	
Debt Service	18,279	2,000	9,140	-	(9,140)	-100%	
Total	\$ 3,377,235	\$ 4,073,321	\$ 4,052,298	\$ 4,237,708	\$ 185,410	5%	

For FY 2025, the Engineering Department's budget is \$4,237,708, an increase of 5% from last year. Salary increases from the result of the labor market study are reflected in the 8% increase in personnel.



Engineering							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
General Fund	\$ 321,616	\$ 394,823	\$ 358,041	\$ 373,652	\$ 15,611	4%	
City Road Tax	2,027,946	2,493,605	2,560,067	2,628,559	68,492	3%	
Two Percent Tax Fund	8,384	6,223	8,471	9,153	682	8%	
Transportation Development Fee Fund	2,896	6,000	6,000	-	(6,000)	-100%	
Water Fund	590,917	670,932	647,201	706,847	59,646	9%	
Wastewater Fund	420,237	497,848	467,218	513,760	46,542	10%	
Solid Waste Fund	5,240	3,890	5,300	5,737	437	8%	
Total	\$ 3,377,235	\$ 4,073,321	\$ 4,052,298	\$ 4,237,708	\$ 185,410	5%	

Finance

Mission

The mission of the Finance team is to continually gain and maintain customer confidence and trust by rendering timely, accurate and reliable services in a professional and courteous fashion, while improving the efficiency and effectiveness of financial functions and providing support, training and information for a valuable, interesting, relevant and user-friendly customer experience.

Goals and Accomplishments

FY 2024 Accomplishments

Active & Appealing

- ✓ Implemented a call/text notification system which has cut our disconnections for non-payment by over 50%

Connected & Engaged

- ✓ Ran a campaign encouraging utility customers using autopay to also switch to paperless. We were able to convert 44% of the autopay customers to paperless.
- ✓ Held a Contractor's Forum for "How to Do Business with the City" with over 50 people attending.

Respected & Responsible

- ✓ Referred 358 utility customers to the Yuma CARES program.

FY 2025 Goals

Connected & Engaged

- Develop and implement policies and procedures to streamline the accounting and procurement processes, and continue to provide training for Finance Department staff.
- Provide training and support to all City Departments in accounting functions.

Creative & Unique

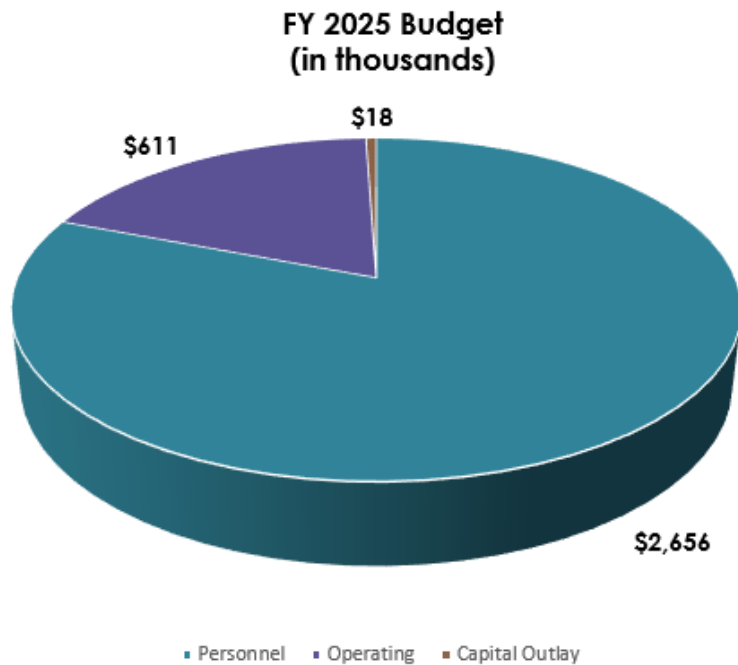
- Present the City's Popular Annual Financial Report (PAFR). The PAFR is derived from the ACFR; it is designed to be a reader-friendly financial report that is transparent, relevant and interesting to read.
- Continue to present Quarterly Financial Briefings to the Mayor, City Council and citizens of Yuma.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
Finance staff to provide annual citywide trainings	Enhance customer service to our internal and external customers	4	4	4	4
Limit number of manual checks each pay period (average)	Timely and accurate payroll processing	2	1	2	2
City's general obligation bond rating	Maintain favorable credit rating	AAA- or better	AAA- or better	AAA- or better	AAA- or better
Receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award	Provide a fiscally responsible, balanced budget	Yes	Yes	Yes	Yes

Finance

Finance						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 2,029,989	\$ 2,237,890	\$ 2,365,141	\$ 2,655,597	\$ 290,456	12%
Operating	374,615	543,838	568,500	611,178	42,678	8%
Capital Outlay	-	18,565	10,350	18,000	7,650	74%
Total	\$ 2,404,604	\$ 2,800,293	\$ 2,943,991	\$ 3,284,775	\$ 340,784	12%

For FY 2025, the Finance Department's recommended budget is \$3,284,775, an increase of 12%. Salary increases from the result of the labor market study are reflected in the 12% increase in personnel.



Finance						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 2,404,604	\$ 2,800,293	\$ 2,943,991	\$ 3,284,775	\$ 340,784	12%
Total	\$ 2,404,604	\$ 2,800,293	\$ 2,943,991	\$ 3,284,775	\$ 340,784	12%

Fire

Mission

The Yuma Fire Department exists to provide professional services protecting life and property to its citizens. The Fire Department ensures safety and security by delivering emergency medical transport, fire prevention, fire suppression and education to the community.

Goals and Accomplishments

FY 2024 Accomplishments

Respected & Responsible

- ✓ Hosted an inaugural Yuma Regional Fire Academy in collaboration with Arizona Western College.
- ✓ Community Risk Reduction Division was restructured to include an Assistant Fire Marshal and a Senior Fire Inspector position.

Safe & Prosperous

- ✓ Began a partnership with International Medical Direction LLC, which allows us to enhance the medical treatment we provide.

FY 2025 Goals

Safe & Prosperous

- Purchase wildland fire shelters to outfit each frontline apparatus to provide required safety equipment to personnel operating on wildland fire scenes.
- Continue to outfit one apparatus per year with new, all-electric, extrication equipment.

Respected & Responsible

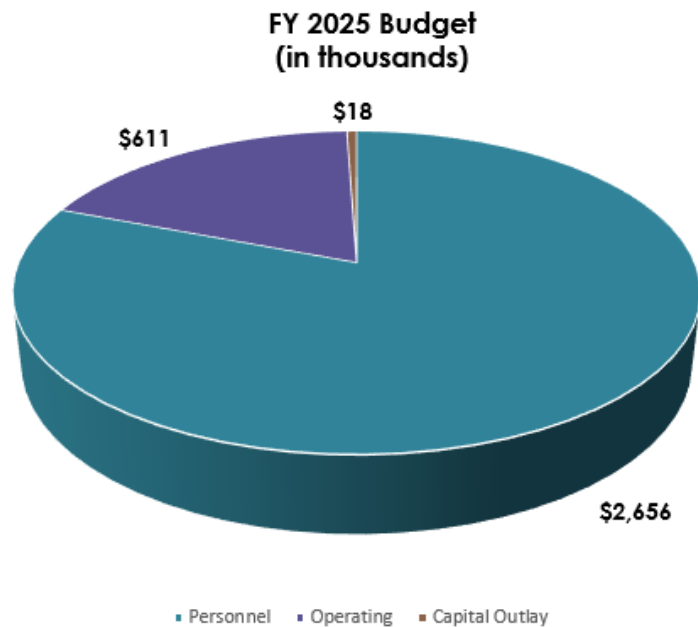
- Acquire and implement a Radio Frequency Identification System for Emergency Medical Services' inventory management.
- Enter a contract with an ambulance transport third-party biller who can assist with quality improvement and will be able to follow up on billing collections.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome		Respected & Responsible			
Percentage of suppression employees that completed all required annual trainings	ISO compliant. Ensure safe and proficient employees through training.	100%	100%	100%	100%
Number of property maintenance program fire inspections completed by Community Risk Reduction staff	Provide a safer built environment for Yuma citizens, visitors, and property owners	1851	1628	1600	1600
Number of smoke alarms installed for local residents	Provide a safer living environment for citizens of Yuma; reduce risk of fire related death and injury	91	60	60	60
Percent of first responder arrival on scene of high/moderate fire calls within 7:20 minutes or less.	Provide fast and effective emergency services on our fire calls	81%	85%	90%	90%
Percent of effective response force (full assignment) on scene of high/moderate risk fire calls within 15:10 minutes or less	Provide fast and effective emergency services on our fire calls	82%	90%	90%	90%
Percent of medic unit arrival on scene of all emergent medical calls for service within 7:00 minutes or less	Meet the requirements laid out in the City of Yuma's Certificate of Necessity	90.00%	90%	90%	90%
Percent of medic units arrival on scene of all emergent medical calls for service in 11:00 minutes or less	Meet the requirements laid out in the City of Yuma's Certificate of Necessity	98%	98%	99%	99%

Fire

Fire							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 15,418,527	\$ 14,860,456	\$ 15,047,736	\$ 17,496,862	\$ 2,449,126	16%	
Operating	4,306,423	4,333,634	5,115,153	4,681,712	(433,441)	-8%	
Capital Outlay	932,078	1,121,504	1,410,537	1,772,028	361,491	26%	
Debt Service	51,737	57,155	60,332	48,900	(11,432)	-19%	
Total	\$ 20,708,765	\$ 20,372,749	\$ 21,633,758	\$ 23,999,502	\$ 2,365,744	11%	

For FY 2025, the Fire Department's budget is \$23,999,502 an overall increase of 11%. The increase in Capital includes three new equipment requests: ladder tender, Type 6 Wildland truck, and a rescue watercraft. Salary increases from the result of the labor market study are reflected in the 16% increase in personnel



Fire							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
General Fund	\$ 17,918,599	\$ 17,331,426	\$ 17,574,236	\$ 21,316,809	\$ 3,742,573	21%	
Public Safety Tax Fund	2,077,451	2,075,170	2,117,289	1,778,456	(338,833)	-16%	
Fire Development Fee Fund	1,688	2,500	2,500	-	(2,500)	-100%	
ARPA Fund	226,254	421,090	630,000	-	(630,000)	-100%	
Grant Funds	11,667	215,171	954,733	904,237	(50,496)	-5%	
Equipment Replacement Fund	473,105	327,392	355,000	-	(355,000)	-100%	
Total	\$ 20,708,765	\$ 20,372,749	\$ 21,633,758	\$ 23,999,502	\$ 2,365,744	11%	

Human Resources

Mission

Human Resources is a committed partner in providing services while supporting and empowering ourselves, our co-workers and our community.

Goals and Accomplishments

FY 2024 Accomplishments

Respected & Responsible

- ✓ Completed and implemented the final phase of a labor market study.
- ✓ Implemented a new supervisory training program for employees.
- ✓ Reduced employee dependent premiums on two of our health insurance plans.
- ✓ Reduced time to hire to 52 days.
- ✓ Achieved platinum level recognition by Healthy Arizona Worksites for our employee wellness program.
- ✓ Increased the tuition reimbursement program from \$2,500 per year to \$3,000 per year.

FY 2025 Goals

Respected & Responsible

- Update our labor market survey to stay within the market for employee wages.
- Recommend supplemental benefits opportunities that can be added to enhance our employee total benefit package.
- Create new safety training opportunities to reduce injury and claim costs.
- Recommend and implement a leave buyback program for employees.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
1 Decrease turnover from prior year-Citywide and public safety	Monitor turnover for trends and areas to improve employee relations	13%	10%	<12%	<12%
2 Monitor percentage of full-time employees completing their probationary period - citywide and public safety employees	Improve data analysis to enhance recruitment and retention of employees	73%	85%	80%	80%
3 Number of days to hire	Improve time to hire period for new employees	54	55	60	60
4 Percentage of City employees in compliance with mandatory trainings	Ensure compliance with federal, state, and local laws and protect overall City liability.	100%	87%	100%	100%
5 Number of industrial injuries sustained	Reduce number of injured employees	130	120	Reduce from prior year by 5%	Reduce from prior year by 5%
6 Number of days lost to industrial injuries	Reduce number of days employees are off due to industrial injury	2614	3000	Reduce from prior year by 5%	Reduce from prior year by 5%

5. Number of injured employees estimated is 120, which is a 8% decrease from previous year.

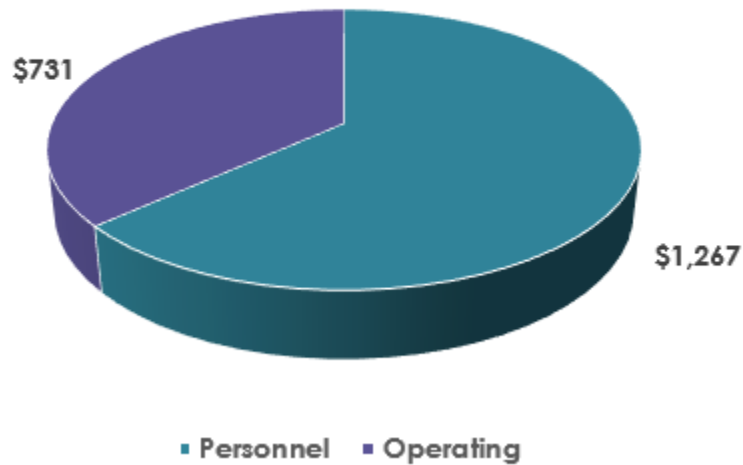
6. Number of days lost to injuries estimated is 3000, which is a 13% increase from previous year.

Human Resources

Human Resources						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 1,049,081	\$ 1,164,584	\$ 1,089,741	\$ 1,267,118	\$ 177,377	16%
Operating	368,853	485,917	690,300	730,553	40,253	6%
Total	\$ 1,417,935	\$ 1,650,501	\$ 1,780,041	\$ 1,997,671	\$ 217,630	12%

For FY 2025, the Human Resource Department's budget is \$1,997,671 an increase of 12%. Salary increases from the result of the labor market study are reflected in the 16% increase in personnel.

**FY 2025 Budget
(in thousands)**



Human Resources						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 1,417,935	\$ 1,650,501	\$ 1,780,041	\$ 1,997,671	\$ 217,630	12%
Total	\$ 1,417,935	\$ 1,650,501	\$ 1,780,041	\$ 1,997,671	\$ 217,630	12%

Information Technology

Mission

The purpose of Information Technology is to enable the City to achieve its business goals and objectives, recognize opportunities to match new technology to evolving business operations and to promote a technology-enabled community in which all residents, businesses and the governmental sectors have secure and easy access to high-quality, accurate, relevant information and information services.

Goals and Accomplishments

FY 2024 Accomplishments

Connected & Engaged

- ✓ Successfully upgraded asset management application to a web-based delivered platform with mobile capabilities.

Respected & Responsible

- ✓ Researched, developed, and implemented a public safety and Supervisory Control and Data Acquisition (SCADA) server infrastructure refresh plan.
- ✓ Completed an inventory of end-user software for citywide IT services and developing a roadmap and standardization strategy to reduce costs and streamline IT support.

FY 2025 Goals

Connected & Engaged

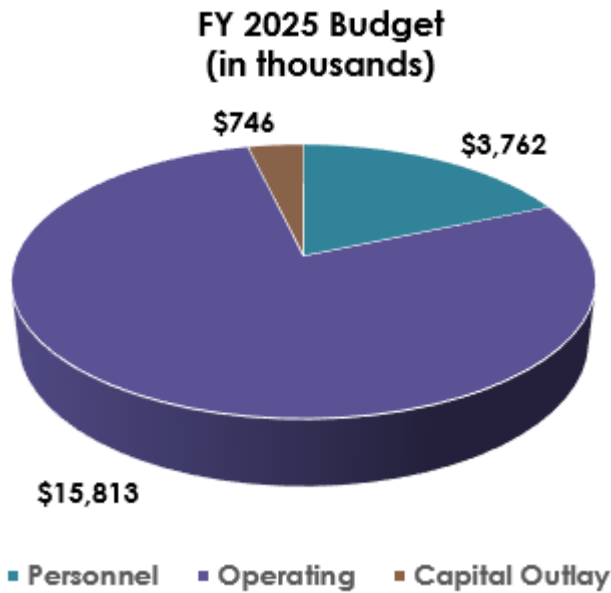
- Modernize application authentication within City applications by incorporating Multi-Factor Authentication (MFA) and Single Sign-On (SSO) across all relevant applications.
- Research and develop automation solutions to improve IT operations and productivity by automating routine IT procedures such as software upgrades, system monitoring, and network administration, reducing human effort and freeing up IT.
- Upgrade at least 25% of the city's IT infrastructure components, including hardware, software, and networking equipment, to ensure that most of the infrastructure is current and capable of fulfilling the changing needs of City services.
- Enhance the city's vulnerability management solution by implementing advanced cybersecurity measures to safeguard sensitive data and protect against cyber threats, ensuring the security and privacy of information.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
Resolution time of incidents within 24 hours	Provide resolutions to impacting IT communications incidents across the City.	49	18	<24hr	<24hr
Strategic Outcome	Connected & Engaged				
Satisfaction rate of 95% for resolution of tickets	Deliver and support City technologies by optimizing the skills and training of City staff to drive innovation and citywide best practices. Drive customer satisfaction through customer feedback.	98%	98%	95%	95%
Strategic Outcome	Safe & Prosperous				
99.9% percentage availability of public safety systems services	Provide design, implementation, administration, management, and support for the regional public safety radio communications system and regional public safety software systems.	99.90%	99.9%	99.9%	99.9%
Strategic Outcome	Connected & Engaged				
99.8% percentage availability for citywide networks and phone systems	Provides design, implementation, administration, management, and support for the City's entire computing infrastructure.	99.8%	99.9%	99.8%	99.8%

Information Technology

Information Technology						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 3,071,158	\$ 3,345,218	\$ 3,264,794	\$ 3,761,977	\$ 497,183	15%
Operating	4,514,686	16,359,893	11,386,101	15,813,554	4,427,453	39%
Capital Outlay	2,479,299	10,822,443	5,274,213	745,908	(4,528,305)	-86%
Debt Service	643,015	-	-	-	-	N/A
Total	\$ 10,708,158	\$ 30,527,554	\$ 19,925,108	\$ 20,321,439	\$ 396,331	2%

For FY 2025, the Information Technology Department's recommended budget is \$20,321,439 an overall increase of 2%. The increase in operating is due to a reorganization of the centralized technology budget. Salary increases from the result of the labor market study are reflected in the 15% increase in personnel.



Information Technology						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 7,116,947	\$ 6,041,671	\$ 5,958,998	\$ 6,401,517	\$ 442,519	7%
Grant Funds	-	93,154	126,445	-	(126,445)	-100%
Yuma Regional Communications System Fund	2,366,798	2,565,402	3,356,665	3,442,989	86,324	3%
Yuma Regional Communications System Grant Fund	1,224,413	21,827,327	10,430,000	10,430,000	-	0%
Equipment Replacement Fund	-	-	53,000	46,933	(6,067)	-11%
Total	\$ 10,708,158	\$ 30,527,554	\$ 19,925,108	\$ 20,321,439	\$ 396,331	2%

Municipal Court

Mission

The mission of the Yuma Municipal Court is to enhance the quality of life in the City of Yuma by providing all people who appear in the Court with a responsive and professional judicial branch of government.

Goals and Accomplishments

FY 2024 Accomplishments

Connected & Engaged

- ✓ Integrated new technology allowing for remote virtual appearances.
- ✓ Restructured Public Defender system to better serve defendants.

Unique & Creative

- ✓ Held first successful amnesty program closing out a large number of open cases.

FY 2025 Goals

Respected & Responsible

- Continue efforts toward Court expansion to meet caseload and personnel demands
- Integration of technology into Court lobby to make it more accessible

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome					
Respected & Responsible					
1 Civil case processing from complaint to disposition	Ensure meeting or exceeding case processing standards imposed by the Supreme Court	Case clearance on Civil cases were: 0-60= 71.22% 61-90 =92.83%	N/A, end of year reporting	Case clearance = 75% within 30 days, 90% within 60 days,98% within 90 days	Case clearance = 80% within 60 days,98% within 90 days
2 Criminal cases processing from complaint to disposition	Ensure meeting or exceeding case processing standards imposed by the Supreme Court	Case clearance in Criminal cases were: 0-60 = 58.64 61-90 = 79.49 91-180 = 94.67	N/A, end of year reporting	Case clearance = 75% within 60 days, 90% within 90 days, 98% within 180 days.	Case clearance = 75% within 60 days, 90% within 90 days, 98% within 180 days.
3 Post conviction relief petition to disposition	Ensure meeting or exceeding case processing standards imposed by the Supreme Court	N/A	N/A, end of year reporting	Case clearance = 94% within 180 days	N/A

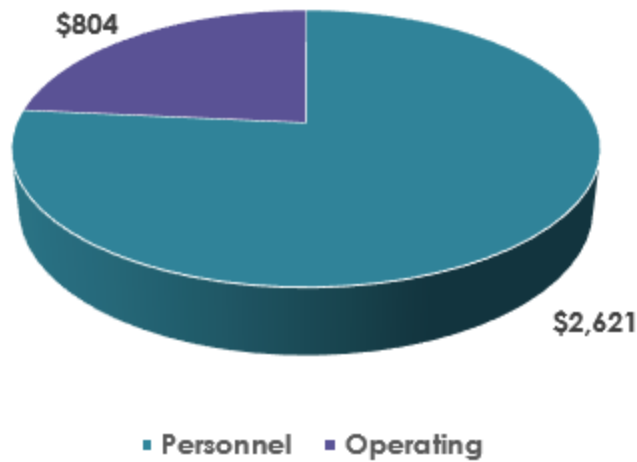
3. No petitions were received in FY 2023; revising target for FY 2025.

Municipal Court

Municipal Court						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 2,091,673	\$ 2,355,800	\$ 2,236,551	\$ 2,620,853	\$ 384,302	17%
Operating	528,575	714,293	823,808	803,821	(19,987)	-2%
Capital Outlay	-	5,580	5,580	-	(5,580)	-100%
Total	\$ 2,620,247	\$ 3,075,673	\$ 3,065,939	\$ 3,424,674	\$ 358,735	12%

For FY 2025, the Municipal Court's recommended budget is \$3,424,674, an increase of 12%. Salary increases from the result of the labor market study are reflected in the 17% increase in personnel.

**FY 2025 Budget
(in thousands)**



Municipal Court						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 2,620,247	\$ 3,006,206	\$ 2,864,939	\$ 3,324,674	\$ 459,735	16%
Grant Funds	-	69,467	201,000	100,000	(101,000)	-50%
Total	\$ 2,620,247	\$ 3,075,673	\$ 3,065,939	\$ 3,424,674	\$ 358,735	12%

Parks and Recreation

Mission

The Parks and Recreation Department provides opportunities for learning and life experiences that enhance the physical, social, cultural, and environmental wellbeing of the community. Parks and Recreation serves a diverse cross-section of citizens and visitors through the provision of programs, services, and facilities that encourage the development of positive, lasting value systems and self-esteem.

Goals and Accomplishments

FY 2024 Accomplishments

Safe & Prosperous

- ✓ Implemented the first year of the park restroom replacement project. Completed the first phase of the fire mitigation project at the West Wetland and began the second phase.

Active & Appealing

- ✓ Broke ground on the new Kennedy Skate Park and replaced the Kennedy Park Hockey Rink Dasher System.

Respected & Responsible

- ✓ Completed the Parks, Arts, Recreation and Trails Master Plan process.
- ✓ Implemented Park Patrol and Adopt-A-Program programs.
- ✓ Establish a robust Graffiti Abatement Program for the City.
- ✓ Implement an Adopt-a-Park program.
- ✓ Developed funding and phasing plans for the Desert Hills Irrigation Replacement and Water Conservation project.
- ✓ Revised Parks and Recreation Employee Handbook.

Connected & Engaged

- ✓ Completed the Yuma Valley Soccer Field renovation project.
- ✓ Reintroduced the City's outdoor recreation program and received a grant to purchase a fleet of new kayaks and trailers.

Unique & Creative

- ✓ Implemented new recreation programs/events.

FY 2025 Goals

Safe & Prosperous

- Assist with the Sunset Terrace enhancement project.

Active & Appealing

- Develop a year-round program plan for the Yuma Readiness and Community Center for the inclusion into the FY2026 budget proposal.

Respected & Responsible

- Reorganize the daily maintenance program to improve park conditions throughout the system.
- Implement Water Infrastructure Finance Authority irrigation and water conservation project.

Connected & Engaged

- Develop a reorganization plan for park's staff for the inclusion into the FY2026 budget proposal.
 - Develop and implement the Kennedy Skate Park grand opening to include the 1st annual skateboard and pump track competition.
 - Develop call for artists for East Mesa Community Park murals and amenities.
 - Develop new signage package for the Desert Hills Golf Courses for inclusion if FY2026 budget proposal.
 - Develop 10-year Capital Improvement Program.
-

Parks and Recreation

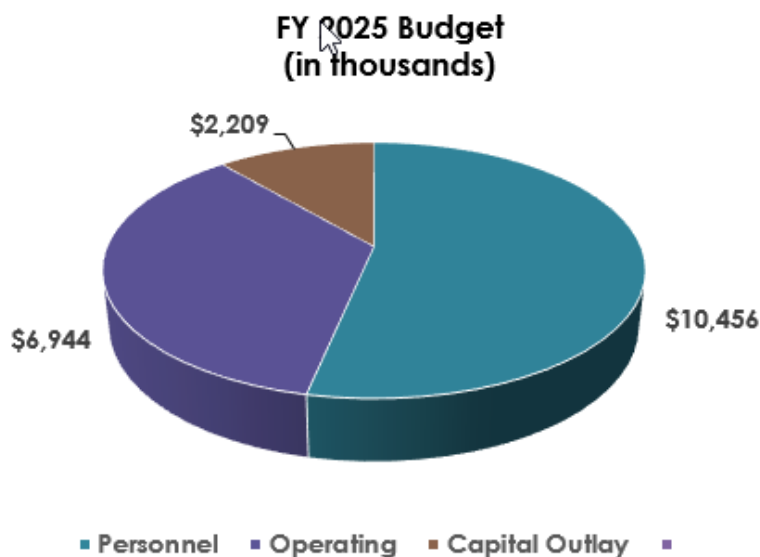
Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Active & Appealing				
1 Percentage increase of player rounds at golf course	Maximize player rounds via course conditions and value to experience ratio.	14%	0%	2%	1%
Strategic Outcome	Respected & Responsible				
2 Increase revenue from the prior year	Improve the sustainability of the Desert Hills Golf Course.	22%	3%	2%	1%
3 Proactively respond to drought preparedness plan.	Reduction in total water consumption and maintenance cost.	52,000 sq/ft	32,000 sq/ft	21,780 sq/ft	12,000 sq/ft
Strategic Outcome	Safe & Prosperous				
4 Increase the number of park area revitalization efforts	Enhance park amenities.	5 Parks	4 Parks	3 Parks	3 Parks
Strategic Outcome	Connected & Engaged				
5 Increase facility use and revenue during off-peak booking	Maximize the use of the Yuma Civic Center.	6%	31%	5%	3%
6 Percentage increase of program participation from prior year	Decrease the number of cancelled Programs and Tournaments and Improve activities guide to make online registration more user friendly.	13%	12%	10%	10%
7 Increase participation in concerts, events, and gift shop/gallery exhibits from the prior year	Retain and attract artist to the community.	27%	5%	5%	2%

1. Due to weather conditions play at the DHGC was significantly affected.

Parks and Recreation

Parks and Recreation						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 7,921,708	\$ 9,029,334	\$ 9,243,767	\$ 10,455,988	\$ 1,212,221	13%
Operating	6,080,231	6,476,462	6,614,065	6,944,134	330,069	5%
Capital Outlay	1,129,438	1,152,850	1,692,187	2,208,954	516,767	31%
Debt Service	15,397	7,700	7,700	-	(7,700)	-100%
Total	\$ 15,146,774	\$ 16,666,346	\$ 17,557,719	\$ 19,609,076	\$ 2,051,357	12%

For FY 2025, the Park and Recreation Department's recommended budget is \$19,609,076, an increase of 12%. The request to replace 12 pieces of aging equipment accounts for the 31% increase in capital. Salary increases from the result of the labor market study are reflected in the 13% increase in personnel.



Parks and Recreation						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 7,420,486	\$ 8,240,940	\$ 8,778,199	\$ 9,704,139	\$ 925,940	11%
Two Percent Tax Fund	4,738,354	5,418,546	5,176,040	5,647,009	470,969	9%
Mall Maintenance Fund	275,473	339,529	442,730	335,775	(106,955)	-24%
Parks & Rec Development Fee Fund	5,146	7,500	7,000	-	(7,000)	-100%
Grant Funds	205,713	91,097	268,103	85,000	(183,103)	-68%
Desert Hills Golf Course Fund	2,367,953	2,203,153	2,325,272	2,390,799	65,527	3%
Equipment Replacement Fund	133,650	365,581	560,375	1,446,354	885,979	158%
Total	\$ 15,146,774	\$ 16,666,346	\$ 17,557,719	\$ 19,609,076	\$ 2,051,357	12%

Planning and Neighborhood Services

Mission

The Planning and Neighborhood Services Department is committed to enriching the quality of the natural and built environment for existing and future residents, in partnership with the community, through proper planning, development and revitalization practices. The department strives for responsible, responsive and creative solutions to meet the current needs of customers and the City, while planning for future generations.

Goals and Accomplishments

FY 2024 Accomplishments

Connected & Engaged

- ✓ Increased opportunities for improved outreach and education to the public through the implementation of the new Community Connect. Completed the upgrades of EnerGov and the online permitting portal .

Active & Appealing

- ✓ Neighborhood Services began to close out its work toward the goals established in the Revitalization Plan for the Mesa Heights Neighborhood.

Safe & Prosperous

- ✓ Completed various Zoning Code text amendments in an effort to better align the code with the current needs of the community.

FY 2025 Goals

Safe & Prosperous

- Through incentives made available through programs administered by Neighborhood Services, 136 affordable rental housing units could begin development during FY 2024-25. Grant resources have been offered to private developers through the CDBG, HOME and HOME-ARP programs.

Connected & Engaged

- Work through the implementation of a walk-through permitting process intended to allow customers the ability to receive permits through an expedited process.

Safe & Prosperous

- With the assistance of a consultant, research, conduct community outreach, and finalize an updated Joint Land Use Plan.

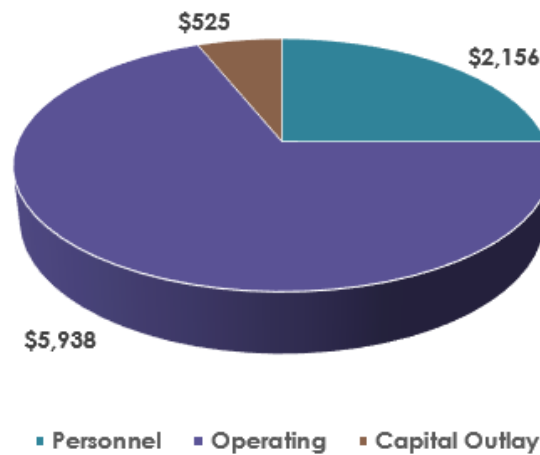
Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Connected & Engaged				
Number of meetings with local design and construction professionals on an annual basis	Learn about the needs within our community, while further improving communication and partnerships.	11	15	15	20
Strategic Outcome	Safe & Prosperous				
Number of Zoning Code Text Amendments completed	Ensure that code requirements are meeting the needs of the community, by providing a unique and attractive place for generations to enjoy.	3	7	3	4
Annual number of residents utilizing City programs and services that support neighborhood revitalization and housing opportunity	Services offered to improve the quality of life in the community	3571	500	500	500
Provide Technical Assistance for the development of rental units affordable to lower income residents	Yuma offers housing options to fit all resident's needs	4	4	2	3
Provide rental assistance to lower income residents	Yuma offers housing options to fit all resident's needs	18	16	20	22

Planning and Neighborhood Services

Planning & Neighborhood Services						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 1,813,508	\$ 1,923,538	\$ 2,033,183	\$ 2,156,302	\$ 123,119	6%
Operating	1,529,450	1,573,779	6,809,333	5,937,522	(871,811)	-13%
Capital Outlay	7,231	-	375,000	525,000	150,000	40%
Total	\$ 3,350,190	\$ 3,497,317	\$ 9,217,516	\$ 8,618,824	\$ (598,692)	-6%

For FY 2025, the Planning and Neighborhood Service's Department's budget is \$8,618,824, a decrease of 6%.

**FY 2025 Budget
(in thousands)**



Planning & Neighborhood Services						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 1,605,573	\$ 2,200,134	\$ 2,287,923	\$ 2,390,759	\$ 102,836	4%
Arizona Avenue Apartments	93,448	60,244	459,372	614,400	155,028	34%
Grant Funds	1,651,169	1,236,939	6,470,221	5,613,665	(856,556)	-13%
Total	\$ 3,350,190	\$ 3,497,317	\$ 9,217,516	\$ 8,618,824	\$ (598,692)	-6%

Police

Mission

The mission of the Yuma Police Department is to enhance the quality of life in the City of Yuma by providing residents and visitors with responsive and professional police service with compassion and concern. To accomplish this mission, the Yuma Police Department will work in collaboration with the citizens of Yuma and within the framework of the United States Constitution to enforce the laws, preserve the peace, reduce fear and provide for a safe environment.

Goals and Accomplishments

FY 2024 Accomplishments

Connected & Engaged

- ✓ Continue hiring and recruitment through community engagement. This method lead the vacancy rate to fall to 9%
- ✓ Public Affairs Unit participated in or arranged over 50 events, which included the first teen academy.

Safe & Prosperous

- ✓ Training hours averaged over 100 hours per member. This training included proficiency skills, such as firearms and active violence, and professional skills such as investigations, court preparation and report writing.

FY 2025 Goals

Safe & Prosperous

- Find and utilize technology to ensure the safety of the community.

Connected & Engaged

- The Department will look to expand outreach to the youth, and through social media.

Unique & Creative

- Create PSA videos with employees to keep our community informed and engaged

Respected and Responsible

- Look to ensure the Department has in place the best practices and polices.

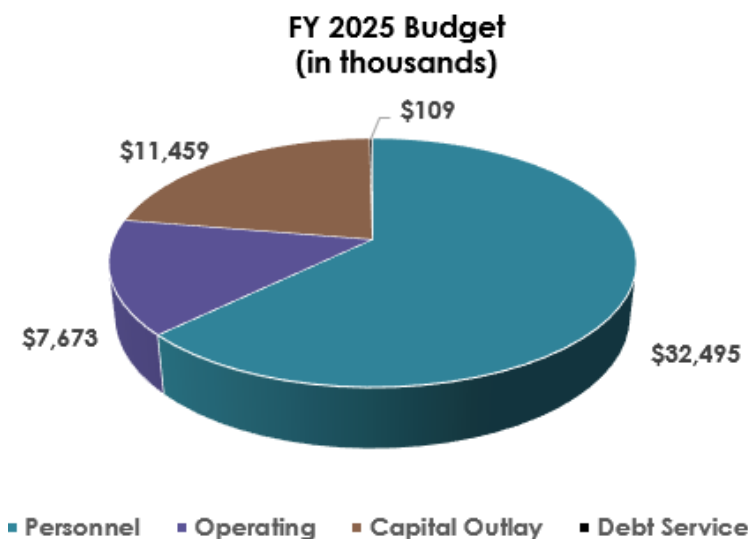
Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target	
Strategic Outcome		Respected & Responsible				
1	Number of employee involved preventable collisions	Decrease employee preventable collisions.	16	16	10	16
2	Number of employee industrial injuries	Decrease employee industrial injuries.	41	40	36	40
3	Average response time of PD Priority 1 "Critical" calls (in minutes)	Decrease or maintain priority 1 call time response (in minutes).	2:52	2:52	2:52	2:52
Strategic Outcome		Connected & Engaged				
4	Percentage of vacant PD positions	Fill all department vacancies.	10%	10%	10%	10%
Strategic Outcome		Safe & Prosperous				
5	Part I violent crimes per 1,000	Have a safe and healthy community.	1.5	1.4	1.5	1.4

1. Several initiatives are underway but not yet complete (Desert Dunes, Support Multiversity, East Mesa Park, Kennedy Skate Park, Spaceport,

Police

Police						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 24,447,028	\$ 27,449,488	\$ 28,234,236	\$ 32,494,798	\$ 4,260,562	15%
Operating	4,968,338	5,680,023	8,725,051	7,672,607	(1,052,444)	-12%
Capital Outlay	1,108,652	2,461,148	7,638,030	11,459,629	3,821,599	50%
Debt Service	176,402	154,618	181,561	108,800	(72,761)	-40%
Total	\$ 30,700,420	\$ 35,745,277	\$ 44,778,878	\$ 51,735,834	\$ 6,956,956	16%

For FY 2025, the Police Department's budget is \$51,735,834, an increase of 16%. The increase in capital is from the requested addition/replacement of 17 pieces of equipment, plus 11 carry forward items not planned to be received in FY 2024. Salary increases from the result of the labor market study are reflected in the 15% increase in personnel.



Police						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
General Fund	\$ 26,522,120	\$ 30,380,787	\$ 31,051,986	\$ 35,970,494	\$ 4,918,508	16%
Public Safety Tax Fund	2,234,950	1,828,117	1,957,029	3,593,266	1,636,237	84%
Grant Funds	1,307,463	2,969,883	11,046,245	11,578,709	532,464	5%
Equipment Replacement Fund	635,886	566,490	723,618	593,365	(130,253)	-18%
Total	\$ 30,700,420	\$ 35,745,277	\$ 44,778,878	\$ 51,735,834	\$ 6,956,956	16%

Public Works

Mission

The Public Works Department pledges continuous improvement through high performance, customer service, communication, innovations and teamwork for the needs and requirements of the citizens of Yuma. Public Works is committed to providing the highest quality, effective and environmentally sound public services.

Goals and Accomplishments

FY 2024 Accomplishments

Connected & Engaged

- ✓ Completed Intergovernmental Agreement with Yuma County for road maintenance.
- ✓ Kicked off the East Main Canal Beautification project.

Respected & Responsible

- ✓ Reintroduced the Adopt A Street program by creating an interactive online map.
- ✓ Completed Household Hazardous Waste facility upgrades, including a new canopy, drive-through entrance, worksite, eyewash station, etc.
- ✓ Increased the department's response time in responding to Yuma Click & Fix request.

FY 2025 Goals

Safe & Prosperous

- Improve response time from residents' request on Yuma Click & Fix.

Connected & Engaged

- Introduce the concept of a 311-customer service program.
- Complete a new "Welcome to Yuma" sign.
- Complete the East Main Canal landscape enhancements from 16th to 24th Street.

Respected & Responsible

- Research for a new vehicle GPS and Camera system to improve driver safety.
- Improve the turnaround time for the equipment replacement vehicle program.

Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome		Respected & Responsible			
1	Tons of recycling and refuse collected	36,001	36,400	36,500	36,500
2	Number of street miles receiving pavement treatments	54	37	50	50
3	Number of streetlights replaced	80	60	80	80
Strategic Outcome		Connected & Engaged			
4	Average number of days to complete a citizen request from the Yuma Click & Fix app	1.9	2.3	3.4	3.4
5	Tons of household hazardous waste (HHW) collected	27	25	28	25
Strategic Outcome		Safe & Prosperous			
6	Number of traffic signal intersection upgrades	3	2	3	2
Strategic Outcome		Active & Appealing			
7	Miles of streets swept annually	11,092	14,949	10,700	14,000

2. Rising material costs will have a negative effect on meeting the FY 2024 goal; as a result the FY 2025 goal was reduced by 30%

3. Rising material costs will have a negative effect on meeting the FY 2024 goal; as a result the FY 2025 goal was reduced by 30%

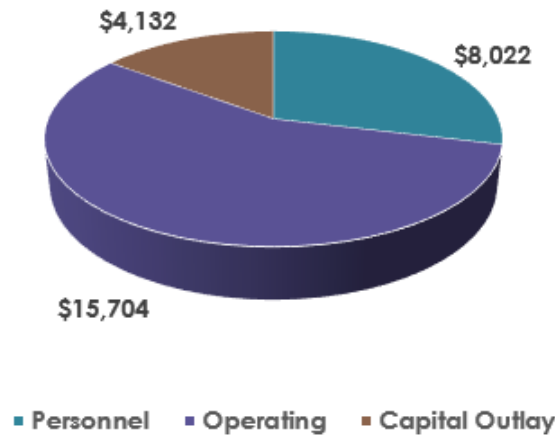
6. Rising material costs will have a negative effect on meeting the FY 2024 goal; as a result the FY 2025 goal was reduced by 30%

Public Works

Public Works						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Personnel	\$ 6,405,503	\$ 7,065,306	\$ 7,108,792	\$ 8,021,715	\$ 912,923	13%
Operating	12,962,532	14,706,091	14,721,133	15,703,969	982,836	7%
Capital Outlay	1,247,436	1,217,233	2,901,313	4,132,527	1,231,214	42%
Total	\$ 20,615,471	\$ 22,988,630	\$ 24,731,238	\$ 27,858,211	\$ 3,126,973	13%

For FY 2025, the Public Works Department's budget is \$27,858,211, an increase of 13%. The increase in operating is due to the rising costs of materials and supplies. Capital outlay increase includes the request to replace/add six pieces of equipment, plus nine carry forward vehicles not planned to be received in FY 2024. Salary increases from the result of the labor market study are reflected in the 13% increase in personnel, along with the request of two additional positions, Senior Equipment Mechanic and Heavy Equipment Operator for a new trash route.

**FY 2025 Budget
(in thousands)**



Public Works						
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change	
					Amount	%
Highway Users Revenue Fund	\$ 10,350,898	\$ 12,175,326	\$ 11,678,395	\$ 11,998,425	320,030	3%
City Road Tax	1,576,294	2,413,220	2,253,932	2,280,396	26,464	1%
Improvement District Funds	136,761	384,502	448,876	672,094	223,218	50%
Grant Funds	-	-	200,000	200,000	-	0%
Solid Waste Fund	5,618,493	5,145,891	5,172,026	6,042,927	870,901	17%
Equipment Maintenance Fund	2,798,955	2,869,691	2,963,779	3,118,440	154,661	5%
Equipment Replacement Fund	134,070	-	2,014,230	3,545,929	1,531,699	76%
Total	\$ 20,615,471	\$ 22,988,630	\$ 24,731,238	\$ 27,858,211	\$ 3,126,973	13%

Utilities

Mission

The Utilities Department's goal and highest priority is to ensure the delivery of a reliable drinking water supply of the highest quality, and the most efficient, environmentally sound reclamation of Yuma's wastewater.

Goals and Accomplishments

FY 2024 Accomplishments

Respected & Responsible

- ✓ Implemented a new water and wastewater Utility Rate Schedule, ensuring financial viability for the utility.
- ✓ Awarded a three-year construction contract for the Desert Dunes Water Reclamation Facility improvements.
- ✓ Completed the installation of the No. 1 Groundwater well at the Agua Viva water treatment facility.
- ✓ Completed the Utilities Department Integrated Master Plan.

FY 2025 Goals

Respected & Responsible

- Introduce updated Water and Wastewater Utility Regulations.
- Complete a water system evaluation for an Axillary Groundwater Well Field and a new Point of Entry into the distribution system.
- Replace aging wastewater manholes along the Colorado River interceptor.
- Progress with the six-year project for deployment of Automated Meter Infrastructure (smart water meters).

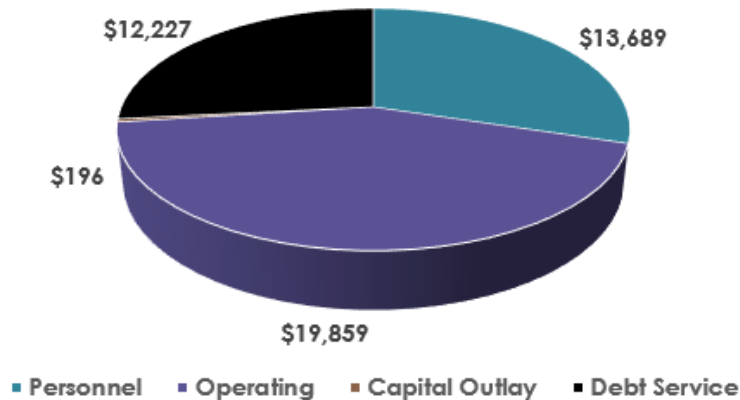
Performance Measure	Objective	FY 2023 Actual	FY 2024 Estimate	FY 2024 Target	FY 2025 Target
Strategic Outcome	Respected & Responsible				
Percentage reduction of water consumption per capita per year	Provide for water conservation, identify unwarranted usages, and ensure future water securities.	5.05%	4.00%	Positive % Reduction	4.00%
Exceed industry standards for unaccounted water loss	Manage water infrastructure to exceed industry standards for water loss and minimize the impacts of water shortages.	5.67%	7.00%	<10%	<10%
Strategic Outcome	Connected & Engaged				
Percentage of customer water quality inquires resolved	Respond to customer water quality inquires, educate our customers by fully answering their questions, and provide assurance of water quality.	100%	100%	100%	100%
Strategic Outcome	Safe & Prosperous				
Number of non-compliance occurrences of water quality and environmental standards	Respond to customer water quality inquires, educate our customers by fully answering their questions, and provide assurance of water quality.	9	0	0	0
Number of workplace accidents/injuries	Provide a safe accident free workplace, identify hazards, and ensure staff go home healthy.	20	1	0	0

Utilities

Utilities							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Personnel	\$ 10,548,988	\$ 10,842,900	\$ 11,798,502	\$ 13,688,974	\$ 1,890,472	16%	
Operating	15,916,636	17,418,330	18,192,017	19,858,788	1,666,771	9%	
Capital Outlay	773,231	589,159	495,149	195,731	(299,418)	-60%	
Debt Service	13,327,772	11,608,022	13,291,797	12,227,070	(1,064,728)	-8%	
Total	\$ 40,566,628	\$ 40,458,411	\$ 43,777,465	\$ 45,970,563	\$ 2,193,098	5%	

For FY 2025, the Utilities Department's recommended budget is \$45,970,563, an increase of 5%. The operating budget increased due to the rising costs of materials and supplies. Salary increases from the result of the labor market study are reflected in the 16% increase in personnel.

**FY 2025 Budget
(in thousands)**



Utilities							
Expenditures	Actual FY 2023	Estimate FY 2024	Amended FY 2024	Budget FY 2025	Change		
					Amount	%	
Water Fund	\$ 19,927,905	\$ 21,248,438	\$ 22,521,395	\$ 23,662,085	\$ 1,140,690	5%	
Water Restricted Funds	2,003,918	31,800	834,511	32,600	(801,911)	-96%	
Wastewater Fund	18,474,197	19,037,528	19,441,895	22,183,956	2,742,061	14%	
Wastewater Restricted Funds	24,463	37,250	919,664	37,800	(881,864)	-96%	
Equipment Replacement Fund	136,144	103,395	60,000	54,122	(5,878)	-10%	
Total	\$ 40,566,628	\$ 40,458,411	\$ 43,777,465	\$ 45,970,563	\$ 2,193,098	5%	



Maintenance Improvement Districts

The City of Yuma has been creating Maintenance Improvement Districts (MID) since 2017. FY 2022 was the first year that residents were assessed through a property tax to assist in the payment of the maintenance that the City Public Works Department provides in the right of ways and streetscape. The proposed rates for FY 2025 are displayed in the chart below.

The City has established 15 active MIDs for FY 2025. All of the MIDs tax basis is based on the value of the property. The costs of the MIDs are shared based on the property values in the district. To not overburden the early home buyers, the MIDs typically begin with a temporary loan from the City, which will be repaid over time. As more homes are purchased, the tax base grows to cover the costs of the district. The fund chart is below.

MUNICIPAL IMPROVEMENT DISTRICTS		REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
		SOURCES AND USES	ACTUAL AUDITED FY 2023	ACTUAL ESTIMATED FY 2024	BUDGET AMENDED FY 2024	BUDGET PROPOSED FY 2025	FY 2025 AND FY 2024 CHANGE IN
						\$	%
REVENUES:						ACTUAL TO BUDGET	
Local property levies	\$ 183,599	\$ 116,850	\$ 169,000	\$ 390,581	\$ 273,731	234%	
All other related revenue	-	-	-	-	-	N/A	
Total revenues	183,599	116,850	169,000	390,581	273,731	234%	
EXPENDITURES:						BUDGET TO BUDGET	
Personnel	-	-	-	-	-	N/A	
Operating	136,762	384,502	448,876	672,094	223,218	50%	
Capital outlay	-	-	-	-	-	N/A	
Contingency (budget only)	-	-	-	-	-	N/A	
Capital Improvement Plan:	-	-	-	-	-	N/A	
Completed and paid in current year	-	-	-	-	-	N/A	
Estimated completion in future years	-	-	-	-	-	N/A	
Total expenditures	136,762	384,502	448,876	672,094	223,218	50%	
CHANGE IN FUND BALANCES	\$ 46,837	\$ (267,652)	\$ (279,876)	\$ (281,513)	\$ (1,637)	1%	
FUND BALANCE						ACTUAL TO BUDGET	
Beginning July 1	(103,519)	(56,682)	(56,682)	(324,334)	(267,652)	472%	
Ending June 30	\$ (56,682)	\$ (324,334)	\$ (336,558)	\$ (605,847)	\$ (281,513)	87%	

Negative fund balance is a loan from the General Fund which will be repaid in future district assessments

Maintenance Improvement Districts

The following table provides the detail of the projected expenditures, the financial support budgeted from the General Fund, the adopted rate, and the levy (revenue) that the rate is estimated to generate.

MAINTENANCE IMPROVEMENT DISTRICTS								SUMMARY
City ID No.	Maintenance Improvement District	Tax Authority No.	Budgeted Expenditures	Temporary Loan from City	Proposed Property Tax Rate	Assessed Property Valuation	Estimated Property Levy	
100	* Park West Units 4 and 5	3105701	\$ 18,000	\$ - -	\$ 0.7000	\$3,935,798	\$ 27,551	
102	Cielo Verde Unit Three Phases 1 and 2	3105501	12,140	- -	1.2245	1,561,280	19,118	
104	* Desert Sky Unit 1	3105601	62,500	28,545 ▼	1.6000	4,578,846	73,262	
107	Saguaro Units 3 and 4	3104701	21,140	- -	0.5000	4,744,715	23,724	
108	Driftwood Ranch Units 1 and 2	3104501	19,030	- -	0.5000	4,503,189	22,516	
109	* Livingston Ranch Unit No. 2	3104601	30,500	30,556 ▼	1.6000	2,417,534	38,681	
110	* Desert Sands Unit No. 1	3104901	34,768	- -	1.6000	2,281,630	36,506	
111	Villa Serena Unit No. 1	3105001	21,200	49,622 ▲	1.8000	614,574	11,062	
112	* Araby North Subdivision	3105101	12,243	33,077 ▼	1.8000	355,503	6,399	
113	Autumn Valley Subdivision	3105201	19,030	31,923 ▼	1.8000	172,885	3,112	
115	* La Estancia Subdivision	3105301	49,081	5,136 ▼	1.8000	3,226,115	58,070	
116	Cielo Verde Units 2B, 4 and 6	3105401	12,140	- -	1.6000	914,947	14,639	
117	Desert Sands Unit No. 2	3106501	-	- -	-	1,235,776	-	
119	Desert Sands Unit No. 3	3106601	-	- -	-	582,306	-	
120	Santana Sub Units 1-4	3106401	82,440	108,857 ▲	1.8000	2,124,797	38,246	
	MIDs in Progress	-	158,778	- -	-	-	-	
	MID Contingency	-	119,104	- -	-	-	-	

* Denotes "Built-Out"

The assessed valuation and comparison to prior years is outlined below. As the valuation of the MID increases, the need for subsidy from the City decreases (see arrows above).

MAINTENANCE IMPROVEMENT DISTRICTS						
City ID	Maintenance Improvement District	Tax Authority	Limited Property Assessed Valuation (LPV)			
			FY 2025	FY 2024	FY 2023	FY 2022
100	* Park West Units 4 and 5	3105701	\$ 3,935,798	\$ 3,544,631	\$ 2,205,714	\$ 1,211,984
102	Cielo Verde Unit Three Phases 1 and 2	3105501	1,561,280	1,367,267	991,435	-
104	* Desert Sky Unit 1	3105601	4,578,846	3,969,917	3,079,587	1,975,837
107	Saguaro Units 3 and 4	3104701	4,744,715	3,884,359	2,640,468	1,738,554
108	Driftwood Ranch Units 1 and 2	3104501	4,503,189	3,430,581	2,628,927	1,248,993
109	* Livingston Ranch Unit No. 2	3104601	2,417,534	1,916,519	1,196,013	594,198
110	* Desert Sands Unit No. 1	3104901	2,281,630	2,172,993	1,646,532	-
111	Villa Serena Unit No. 1	3105001	614,574	410,164	370,970	-
112	* Araby North Subdivision	3105101	355,503	338,571	199,880	-
113	Autumn Valley Subdivision	3105201	172,885	157,439	23,278	-
115	* La Estancia Subdivision	3105301	3,226,115	3,067,550	1,443,334	-
116	Cielo Verde Units 2B, 4 and 6	3105401	914,947	737,804	-	-
117	Desert Sands Unit No. 2	3106501	1,235,776	640,221	-	-
119	Desert Sands Unit No. 3	3106601	582,306	40,041	-	-
120	Santana Sub Units 1-4	3106401	2,124,797	1,298,305	-	-

* Denotes "Built-Out"

Maintenance Improvement Districts

Revenue, expenditure and fund balance for each MID.

MAINTENANCE IMPROVEMENT DISTRICTS		REVENUE, EXPENDITURE AND FUND BALANCE					
City ID No.	Maintenance Improvement District	FY 2024 Beginning Balance**	FY 2024		FY 2025		FY 2025 Ending Balance**
			Revenue	Expenditure	Revenue	Expenditure	
100	* Park West Units 4 and 5	\$ 637	\$ 23,645	\$ 18,000	\$ 27,551	\$ 18,000	\$ 15,833
102	Cielo Verde Unit Three Phases 1 and 2	-	15,518	12,140	19,118	12,140	10,356
104	* Desert Sky Unit 1	(47,592)	70,786	62,500	73,262	62,500	(28,545)
107	Saguaro Units 3 and 4	14,511	28,205	21,140	23,724	21,140	24,160
108	Driftwood Ranch Units 1 and 2	32,847	23,032	17,127	22,516	19,030	42,238
109	* Livingston Ranch Unit No. 2	(38,216)	29,980	30,500	38,681	30,500	(30,556)
110	* Desert Sands Unit No. 1	26,253	33,687	17,384	36,506	34,768	44,294
111	Villa Serena Unit No. 1	(29,702)	10,117	19,900	11,062	21,200	(49,622)
112	* Araby North Subdivision	(20,874)	5,184	11,543	6,399	12,243	(33,077)
113	Autumn Valley Subdivision	372	2,652	19,030	3,112	19,030	(31,923)
115	* La Estancia Subdivision	(14,878)	45,834	45,080	58,070	49,081	(5,136)
116	Cielo Verde Units 2B, 4 and 6	-	-	-	14,639	12,140	2,499
117	Desert Sands Unit No. 2	-	-	-	-	-	-
119	Desert Sands Unit No. 3	-	-	-	-	-	-
120	Santana Sub Units 1-4	(6,071)	19,048	77,640	38,246	82,440	(108,857)
	MIDs in Progress	-	-	32,518	-	158,778	-
	MID Contingency	-	-	-	-	119,104	-

* Denotes "Built-Out" a negative fund balance (in brackets) represents a temporary loan repaid after district is built-out

Current assessment rates and levies in comparison to prior years.

MAINTENANCE IMPROVEMENT DISTRICTS		ASSESSMENT RATES AND LEVIES						
City ID No.	Maintenance Improvement District	Tax Authority	Direct Property Levy	Assessed Valuation or Units	Current Rate FY 2025	Prior Years Rates		
						FY 2024	FY 2023	FY 2022
100	* Park West Units 4 and 5	3105701	\$ 27,551	\$3,935,798	\$0.7000	\$0.7000	\$0.7000	\$1.1056
102	Cielo Verde Unit Three Phases 1 and 2	3105501	19,118	1,561,280	1.2245	1.2245	1.2245	-
104	* Desert Sky Unit 1	3105601	73,262	4,578,846	1.6000	1.6000	1.3000	1.1033
107	Saguaro Units 3 and 4	3104701	23,724	4,744,715	0.5000	0.8000	0.8005	0.8050
108	Driftwood Ranch Units 1 and 2	3104501	22,516	4,503,189	0.5000	0.7240	0.7240	1.1209
109	* Livingston Ranch Unit No. 2	3104601	38,681	2,417,534	1.6000	1.6000	1.4000	1.1107
110	* Desert Sands Unit No. 1	3104901	36,506	2,281,630	1.6000	1.6000	1.6000	-
111	Villa Serena Unit No. 1	3105001	11,062	614,574	1.8000	1.6000	1.6000	-
112	* Araby North Subdivision	3105101	6,399	355,503	1.8000	1.6000	1.6000	-
113	Autumn Valley Subdivision	3105201	3,112	172,885	1.8000	1.6000	1.6000	-
115	* La Estancia Subdivision	3105301	58,070	3,226,115	1.8000	1.6000	1.6000	-
116	Cielo Verde Units 2B, 4 and 6	3105401	14,639	914,947	1.6000	-	-	-
117	Desert Sands Unit No. 2	3106501	-	1,235,776	-	-	-	-
119	Desert Sands Unit No. 3	3106601	-	582,306	-	-	-	-
120	Santana Sub Units 1-4	3106401	38,246	2,124,797	1.8000	1.6000	-	-

* Denotes "Built-Out"