



CITY OF YUMA BUDGET SCHEDULES
Finance Department
One City Plaza
Yuma, AZ 85364
928-373-5106

Notice is hereby given that the Yuma City Council will hold a public hearing in the Council Chambers, City Hall, One City Plaza, Yuma, Arizona, on Wednesday, June 15, 2022, at 5:30 P.M., for the purpose of (1) hearing taxpayers in favor of or against any proposed expenditure or tax levy and (2) finally determining and adopting estimates of proposed expenditures for the various purposes as set forth in the estimates and tentatively adopted. This final determination shall constitute the budget of said City for fiscal year 2022-2023. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2022-2023 tax levy. Final adoption of the tax levy will occur on July 6, 2022. The proposed Budget may be examined in the office of the City Clerk located at One City Plaza, Yuma, Arizona, at the Yuma County Library located at 2951 S 21st Drive, Yuma, Arizona, or may be viewed online at www.yumaz.gov.

CITY OF YUMA, ARIZONA
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
 Fiscal Year 2023

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	203,761,407	99,087,931	27,923,356	5,934,000	162,139,335	11,435,452	510,281,481
2022	Actual Expenditures/Expenses**	E	192,916,461	55,897,271	27,925,006	813,632	61,148,597	5,989,609	344,690,576
2023	Fund Balance/Net Position at July 1***		43,709,898	24,318,133	30,629	12,442,059	246,922,760	26,128,326	353,551,806
2023	Primary Property Tax Levy	B	15,104,827	-	-	-	-	-	15,104,827
2023	Secondary Property Tax Levy	B	-	332,168	-	-	-	-	332,168
2023	Estimated Revenues Other than Property Taxes	C	89,271,483	104,807,628	-	2,091,200	65,007,265	6,280,253	267,457,829
2023	Other Financing Sources	D	-	-	-	-	-	-	-
2023	Other Financing (Uses)	D	-	-	-	-	-	-	-
2023	Interfund Transfers In	D	-	137,962	20,761,375	-	800,000	-	21,699,337
2023	Interfund Transfers Out	D	14,416,908	7,040,080	-	-	242,349	-	21,699,337
2023	Total Financial Resources Available		133,669,300	122,555,811	20,792,004	14,533,259	312,487,676	32,408,579	636,446,630
2023	Budgeted Expenditures/Expenses	E	98,952,584	106,865,879	20,761,375	7,143,330	167,335,370	12,719,591	413,778,129

EXPENDITURE LIMITATION COMPARISON

	2022	2023
1. Budgeted expenditures/expenses	\$ 502,038,941	\$ 413,778,129
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	502,038,941	413,778,129
4. Less: estimated exclusions	381,645,206	273,351,448
5. Amount subject to the expenditure limitation	\$ 120,393,735	\$ 140,426,681
6. EEC expenditure limitation	\$ 155,514,481	\$ 147,198,479

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF YUMA, ARIZONA
TAX LEVY AND TAX RATE INFORMATION
 Fiscal Year 2023

	2022	2023
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 14,808,556	\$ 15,407,888
2. Amount Received from Primary Property Taxation in the 2019-2020 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).		
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 14,808,556	\$ 15,104,827
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment Districts		
(1) Downtown Mall District	139,257	145,000
(2) Driftwood Ranch	14,000	19,030
(3) Livingston Ranch #2	6,600	16,740
(4) Saguaro #3 & #4	14,000	21,140
(6) Park West #4 & #5	13,400	15,440
(7) Desert Sky #1	21,800	40,035
(8) Villa Serena #1	-	5,930
(9) Araby North	-	3,190
(10) Desert Sands #1	-	26,340
(11) Autumn Valley	-	370
(12) La Estancia	-	23,093
(13) Cielo Verde #3	-	15,860
(14) Total Special Assessment Districts Levy Amounts	209,057	332,168
C. Total Property Tax Levy Amounts	\$ 15,017,613	\$ 15,436,995
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2020-2022 Levy	13,207,921	
(2) Prior Years' Levies	218,500	
(3) Total Primary Property Taxes	\$ 13,426,421	
B. Secondary Property Taxes (City-wide)		
(1) 2020-2022 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts		
(1) 2020-2022 Levy	103,560	
(2) Prior Years' Levies	23,320	
(3) Total Primary Property Taxes	126,880	
D. Total Property Taxes Collected	\$ 13,553,301	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.2681	\$ 2.1930
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	2.2681	2.1930
B. Special Assessment Districts		
(1) Downtown Mall District	3.9800	4.1500
(2) Driftwood Ranch	1.1209	0.7240
(3) Livingston Ranch #2	1.1107	1.4000
(4) Saguaro #3 & #4	0.8005	0.8005
(6) Park West #4 & #5	1.1056	0.7000
(7) Desert Sky #1	1.1033	1.3000
(8) Villa Serena #1	-	1.6000
(9) Araby North	-	1.6000
(10) Desert Sands #1	-	1.6000
(11) Autumn Valley	-	1.6000
(12) La Estancia	-	1.6000
(13) Cielo Verde #3	-	1.2245
(14) Total Special Assessment Districts Tax Rates	9.2210	18.2990
D. Total Property Tax Rates	\$ 11.4891	\$ 20.4920

*Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2023

SOURCES OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 26,500,000	\$ 31,206,000	\$ 32,236,000
Franchise tax	3,458,000	3,508,000	3,519,000
Government Lease Property Excise	7,002	7,137	7,137
Delinquent property tax	200,000	265,900	200,000
Intergovernmental Revenues:			
State revenue sharing	12,823,831	12,638,000	17,441,000
VALR reduction	(4,200,000)	-	-
State sales tax	10,918,000	13,353,000	13,676,000
Auto in-lieu tax	4,300,000	4,825,000	5,260,000
Tribal contribution	35,000	15,000	15,000
Licenses and Permits:			
Business licenses	-	270,000	275,000
Liquor licenses	39,500	43,000	45,500
Animal Control licenses	35,000	55,000	55,000
Building permits	1,280,000	1,645,000	1,730,000
Electrical permits	320,000	400,000	400,000
Plumbing permits	95,000	90,000	95,000
Mechanical permits	95,000	96,000	95,000
Charges for Services:			
Zoning and subdivision fees	39,150	54,756	55,100
Plan check fees	425,000	450,000	425,000
Other development fees	100	5,100	5,100
Swimming fees	100,000	110,000	160,000
Recreation fees	86,200	67,350	107,400
Art Center fees	-	-	-
Intercity Cost Allocation fees	-	-	5,210,709
Ambulance Service fees	4,102,000	3,513,000	4,020,000
Other charges	77,000	163,100	196,000
Police services	725,000	600,000	600,000
Use of Money and Property:			
Investment income	250,040	90,040	1,500,050
Recreation facility rentals	355,737	311,587	345,887
Misc Rentals	-	-	-
Fines, Forfeitures, Penalties:			
Vehicle code fines	-	-	-
Parking & other fines	605,000	540,000	941,000
Miscellaneous Revenues:			
Sale of property	20,000	135,000	135,000
Unclassified revenues	95,100	697,100	520,600
Total General Fund	\$ 62,786,660	\$ 75,154,070	\$ 89,271,483

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2023

SOURCES OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 8,300,000	\$ 9,000,000	\$ 9,500,000
Charges for services	-	-	-
Investment income	20,000	15,000	15,000
Unclassified revenues	10,200	28,545	26,500
Total	<u>\$ 8,330,200</u>	<u>\$ 9,043,545</u>	<u>\$ 9,541,500</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 13,811,000	\$ 15,406,000	\$ 15,946,000
Charges for services	25,000	57,000	50,000
Investment income	30,000	30,000	30,000
Rental income	33,456	33,510	33,510
Sale of property	32	32	-
Unclassified revenues	11,500	-	1,500
Total	<u>\$ 13,910,988</u>	<u>\$ 15,526,542</u>	<u>\$ 16,061,010</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 5,500,000	\$ 6,129,000	\$ 6,344,000
Misc Rentals	-	-	-
Investment income	12,000	12,000	12,000
Unclassified revenues	6,000	50	-
Total	<u>\$ 5,518,000</u>	<u>\$ 6,141,050</u>	<u>\$ 6,356,000</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 6,241,300	\$ 8,134,000	\$ 8,300,000
Theatre Revenue	90,000	30,500	40,500
Liquor sales	137,000	72,000	77,000
Concession stand sales	90,000	160,000	160,000
Other sales	173,400	89,385	105,500
Commissions & fees	36,600	40,745	63,500
Investment income	5,000	6,500	6,500
Room rents	130,000	227,500	185,000
Equipment rents	32,500	34,500	41,000
Other rents	-	-	-
Unclassified revenues	8,500	63,745	78,500
Total	<u>\$ 6,944,300</u>	<u>\$ 8,858,875</u>	<u>\$ 9,057,500</u>
ARPA Fund			
Intergovernmental Revenue	<u>\$ 14,801,661</u>	<u>\$ -</u>	<u>\$ 23,071,661</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 5,000	\$ 13,500	\$ 5,000
Unclassified revenues	2,500	2,500	2,500
Total	<u>\$ 7,500</u>	<u>\$ 16,000</u>	<u>\$ 7,500</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2023

SOURCES OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
Federal & State Grant Funds			
Grants	\$ 48,055,515	\$ 4,308,669	\$ 40,712,457
Total Special Revenue Funds	<u>\$ 97,568,164</u>	<u>\$ 43,894,681</u>	<u>\$ 104,807,628</u>
DEBT SERVICE FUND			
Special Assessments:			
Principal	\$ -	\$ 24,439	\$ -
Interest	-	3,004	-
Investment income	-	-	-
Total	<u>\$ -</u>	<u>\$ 27,443</u>	<u>\$ -</u>
CAPITAL PROJECTS FUNDS			
Pro-rata/Impact Fees	\$ 1,998,170	\$ 2,097,670	\$ 2,065,000
Developer deposits	-	-	-
Investment income	20,950	21,110	26,200
Unclassified revenue	-	-	-
Total	<u>\$ 2,019,120</u>	<u>\$ 2,118,780</u>	<u>\$ 2,091,200</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 14,985,000	\$ 14,885,000	\$ 16,000,000
Commercial water fees	9,680,000	9,670,000	9,900,000
Fire hydrant fees	431,400	437,500	452,500
Delinquent fees	850,000	850,000	850,000
Service establishment fees	348,000	325,000	350,000
Investment income	90,000	80,000	80,000
Unclassified revenues	252,250	252,750	249,250
Total	<u>\$ 26,636,650</u>	<u>\$ 26,500,250</u>	<u>\$ 27,881,750</u>
Wastewater Fund			
Residential sewer fees	\$ 11,260,000	\$ 11,250,000	\$ 11,775,000
Commercial sewer fees	7,192,000	7,122,000	7,247,500
Investment income	675,000	75,000	75,000
Unclassified revenues	45,500	29,100	24,800
Total	<u>\$ 19,172,500</u>	<u>\$ 18,476,100</u>	<u>\$ 19,122,300</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 2,663,000	\$ 2,963,000	\$ 3,250,000
Sewer capacity fees	\$ 2,859,000	3,209,000	3,500,000
Water system development fees	147,700	157,700	175,000
Sewer system development fees	207,200	230,400	265,150
Investment income	72,000	51,300	61,950
Unclassified revenues	-	100	100
Total	<u>\$ 5,948,900</u>	<u>\$ 6,611,500</u>	<u>\$ 7,252,200</u>
Solid Waste Fund			
Collection fees	\$ 5,062,000	\$ 5,062,000	\$ 5,409,500
Receptacles sales	130,000	100,000	100,000
Unclassified revenues	17,500	16,500	15,500
Total	<u>\$ 5,209,500</u>	<u>\$ 5,178,500</u>	<u>\$ 5,525,000</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
 Fiscal Year 2023

SOURCES OF REVENUES	ESTIMATED REVENUES 2022	ACTUAL REVENUES* 2022	ESTIMATED REVENUES 2023
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 2,238,760	\$ 2,235,492	\$ 2,302,940
Federal contributions	1,000,000	425,000	1,430,000
Interest income	10,000	10,000	10,000
Sale of property	35,000	23,650	21,000
Unclassified revenues	10,000	-	-
Total	<u>\$ 3,293,760</u>	<u>\$ 2,694,142</u>	<u>\$ 3,763,940</u>
Desert Hills Golf Course Fund			
Green fees	\$ 526,600	\$ 700,500	\$ 794,000
Merchandise sales	101,000	100,200	125,250
Concession stand sales	500	70,200	80,250
Range fees	50,000	70,000	80,000
Equipment rents	218,300	279,125	306,575
Restaurant Rental	15,000	70,000	75,000
Unclassified revenues	6,200	700	1,000
Total	<u>\$ 917,600</u>	<u>\$ 1,290,725</u>	<u>\$ 1,462,075</u>
Total Enterprise Funds	<u>\$ 61,178,910</u>	<u>\$ 60,751,217</u>	<u>\$ 65,007,265</u>
INTERNAL SERVICE FUNDS			
Major Equipment Replacement Fund			
Equipment rentals	\$ 2,980,929	\$ 65,386	\$ 65,386
Investment income	50,000	30,000	30,000
Total	<u>\$ 3,030,929</u>	<u>\$ 95,386</u>	<u>\$ 95,386</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,652,000	\$ 2,912,000	\$ 2,965,000
Non-guaranteed maintenance	260,000	-	-
Total	<u>\$ 2,912,000</u>	<u>\$ 2,912,000</u>	<u>\$ 2,965,000</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,925,785	\$ 1,754,867	\$ 1,754,867
Investment income	9,500	6,500	6,500
Unclassified revenue	-	-	-
Total	<u>\$ 1,935,285</u>	<u>\$ 1,761,367</u>	<u>\$ 1,761,367</u>
Workers Comp Fund			
Workers Comp charges	\$ 1,457,671	\$ 1,350,000	\$ 1,450,000
Investment income	-	8,500	8,500
Unclassified revenue	-	-	-
Total	<u>\$ 1,457,671</u>	<u>\$ 1,358,500</u>	<u>\$ 1,458,500</u>
Total Internal Service Funds	<u>\$ 9,335,885</u>	<u>\$ 6,127,253</u>	<u>\$ 6,280,253</u>
Total All Funds	<u><u>\$ 232,888,739</u></u>	<u><u>\$ 188,073,444</u></u>	<u><u>\$ 267,457,829</u></u>

*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the

proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF YUMA, ARIZONA
OTHER FINANCING
SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2023

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2022		2023	
	IN	(OUT)	IN	(OUT)
GENERAL FUND	\$ -	\$ -	\$ -	\$ 14,416,908
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ -	\$ -	\$ -	\$ 96,579
City Road Tax Fund	-	-	-	4,427,813
Public Safety Tax Fund	-	-	-	784,086
Two Percent Tax Fund	-	-	-	1,731,602
Yuma Mall Maintenance Fund	-	-	137,962	-
Maintenance Improvement Districts	-	-	-	-
Total Special Revenue Funds	\$ -	\$ -	\$ 137,962	\$ 7,040,080
DEBT SERVICE FUNDS	\$ -	\$ -	\$ 20,761,375	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -	\$ -	\$ 49,320
Water Transfer Fund	-	-	-	-
Wastewater Fund	-	-	-	54,599
Solid Waste Fund	-	-	-	136,692
Desert Hills Golf Course Fund	-	-	800,000	1,738
Total Enterprise Funds	\$ -	\$ -	\$ 800,000	\$ 242,349
INTERNAL SERVICE FUNDS	-	-	-	-
Total All Funds	\$ -	\$ -	\$ 21,699,337	\$ 21,699,337

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2023

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
GENERAL FUND				
Mayor & City Council	\$ 1,331,119	\$ -	\$ 1,323,425	\$ 1,339,110
Municipal Court	2,235,171	-	2,206,238	2,492,124
City Administration	2,943,219	(119,712)	2,622,508	3,066,963
City Attorney	1,531,422	-	1,512,444	1,576,221
Information Technology	4,631,399	(4,000)	3,989,564	5,330,875
Finance	2,500,951	126,535	2,217,859	2,811,777
Human Resources	1,372,287	-	1,278,899	1,530,396
General Government	21,238,817	(14,801,661)	485,996	8,920,869
Planning and Neighborhood Services	2,001,558	-	1,923,365	2,351,171
Building Safety	8,269,487	-	8,112,068	9,467,921
Engineering	395,227	-	412,378	330,783
Parks and Recreation	7,663,730	-	6,999,020	8,091,508
Police	94,607,442	-	92,373,723	28,658,829
Fire	70,784,125	-	70,761,309	16,565,462
Intergovernmental Service Charges	(5,210,709)	-	(5,210,709)	-
Capital Improvements	2,265,000	-	1,908,374	6,418,575
Total	<u>\$ 218,560,245</u>	<u>\$ (14,798,838)</u>	<u>\$ 192,916,461</u>	<u>\$ 98,952,584</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & City Council	\$ 24,710	\$ -	\$ -	\$ 36,900
Public Works	9,559,037	-	9,109,822	10,709,651
General Government	63,913	-	-	127,463
Capital Improvements	1,000,000	-	95,511	900,000
Total	<u>\$ 10,647,660</u>	<u>\$ -</u>	<u>\$ 9,205,333</u>	<u>\$ 11,774,014</u>
City Road Tax Fund				
City Administration	\$ -	\$ -	\$ 12,615	\$ -
Public Works	1,399,302	-	1,293,714	1,575,665
Engineering	2,634,039	-	2,194,283	2,607,557
General Government	29,436	-	-	100,323
Capital Improvements	11,056,000	-	6,359,616	11,288,174
Total	<u>\$ 15,118,777</u>	<u>\$ -</u>	<u>\$ 9,860,228</u>	<u>\$ 15,571,719</u>
Public Safety Tax Fund				
Police	\$ 2,073,315	\$ -	\$ 2,537,039	\$ 2,431,918
Fire	2,086,474	-	2,001,677	2,344,121
General Government	134,869	-	134,869	141,612
Capital Improvements	445,000	-	-	2,340,000
Total	<u>\$ 4,739,658</u>	<u>\$ -</u>	<u>\$ 4,673,585</u>	<u>\$ 7,257,651</u>
Two Percent Tax Fund				
Mayor & City Council	\$ 750,000	\$ -	\$ 888,335	\$ 750,000
City Administration	248,711	-	251,375	524,308
General Government	485,816	-	422,032	517,390
Engineering	6,765	-	4,918	8,024
Parks and Recreation	4,597,481	(2,823)	4,228,498	5,073,435
Capital Improvements	367,300	150,000	278,708	888,000
Total	<u>\$ 6,456,073</u>	<u>\$ 147,177</u>	<u>\$ 6,073,866</u>	<u>\$ 7,761,157</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2023

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 270,211	\$ -	\$ 272,910	\$ 285,408
General Government	2,109	-	-	5,054
Total	<u>\$ 272,320</u>	<u>\$ -</u>	<u>\$ 272,910</u>	<u>\$ 290,462</u>
Improvement Districts Funds				
Public Works	\$ 169,800	\$ -	\$ 211,794	\$ 426,758
ARPA Funds				
City Administration	\$ -	\$ 30,000	\$ -	\$ 2,906,635
General Government	-	-	-	\$ 1,600,026
Capital Improvements	-	\$ 14,801,661	-	\$ 18,565,000
Total	<u>\$ -</u>	<u>\$ 14,831,661</u>	<u>\$ -</u>	<u>\$ 23,071,661</u>
Grant Funds				
City Administration	\$ -	\$ -	\$ 34,200	\$ 240,000
Planning and Neighborhood Services	4,014,608	(87,613)	1,969,418	6,609,717
Parks and Recreation	4,610,942	(87,681)	4,376,832	4,351,000
Municipal Court	135,000	-	135,000	100,000
City Attorney	409	-	409	10,000
Information Technology	100,000	-	100,000	100,000
Human Resources	-	2,374	3,574	-
Public Works	200,000	-	200,000	200,000
Police	2,868,075	1,478,337	3,461,742	3,160,823
Fire	1,900,679	38,350	1,155,714	1,870,506
General Government	3,927,514	(2,777,011)	2,855,685	2,800,000
Capital Improvements	30,298,288	252,334	11,518,775	21,270,411
Total	<u>\$ 48,055,515</u>	<u>\$ (1,180,910)</u>	<u>\$ 25,811,349</u>	<u>\$ 40,712,457</u>
Total Special Revenue Funds	<u>\$ 85,290,003</u>	<u>\$ 13,797,928</u>	<u>\$ 55,897,271</u>	<u>\$ 106,865,879</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 6,084,000	\$ (150,000)	\$ 813,632	\$ 6,116,000
Police Development	-	-	-	1,004,000
Engineering Development	-	-	-	8,000
Fire Development	-	-	-	5,100
General Government Development	-	-	-	230
Parks and Recreation Development	-	-	-	10,000
Total	<u>\$ 6,084,000</u>	<u>\$ (150,000)</u>	<u>\$ 813,632</u>	<u>\$ 7,143,330</u>
DEBT SERVICE FUNDS				
Municipal Property Corporation Bonds	19,595,466	8,327,890	27,925,006	20,761,375
Total	<u>\$ 19,595,466</u>	<u>\$ 8,327,890</u>	<u>\$ 27,925,006</u>	<u>\$ 20,761,375</u>
ENTERPRISE FUNDS				
Water:				
Mayor & City Council	\$ -	\$ -	\$ -	\$ -
City Administration	-	-	8,450	-
Engineering	525,910	-	442,487	594,940
Utilities	23,179,715	-	22,368,803	21,885,412

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2023

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
General Government	114,736	-	-	260,691
Capital Improvements	13,660,430	-	7,202,604	12,965,000
Total	<u>\$ 37,480,791</u>	<u>\$ -</u>	<u>\$ 30,022,344</u>	<u>\$ 35,706,043</u>
Wastewater:				
City Administration	\$ -	\$ -	\$ 7,260	\$ -
Engineering	378,756	-	320,019	431,071
Utilities	20,645,797	-	15,870,143	18,895,353
General Government	97,390	-	-	214,267
Capital Improvements	93,124,000	-	4,740,747	99,981,500
Total	<u>\$ 114,245,943</u>	<u>\$ -</u>	<u>\$ 20,938,169</u>	<u>\$ 119,522,191</u>
Yuma Regional Comm. System Fund				
Information Technology	\$ 3,450,070	\$ -	\$ 3,953,942	\$ 4,361,727
General Government	12,789	-	-	28,786
Total	<u>\$ 3,462,859</u>	<u>\$ -</u>	<u>\$ 3,953,942</u>	<u>\$ 4,390,513</u>
Solid Waste Fund				
City Administration	\$ -	\$ -	\$ 3,393	\$ -
Public Works	4,976,253	-	4,467,763	5,293,407
Engineering	4,234	-	3,074	5,026
General Government	23,645	-	-	44,954
Total	<u>\$ 5,004,132</u>	<u>\$ -</u>	<u>\$ 4,474,230</u>	<u>\$ 5,343,387</u>
Desert Hills Golf Course Fund				
Parks and Recreation	\$ 1,794,472	\$ 138,364	\$ 1,759,912	\$ 2,100,478
General Government	12,774	-	-	272,758
Total	<u>\$ 1,807,246</u>	<u>\$ 138,364</u>	<u>\$ 1,759,912</u>	<u>\$ 2,373,236</u>
Total Enterprise Funds	<u>\$ 162,000,971</u>	<u>\$ 138,364</u>	<u>\$ 61,148,597</u>	<u>\$ 167,335,370</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ 23,154	\$ -	\$ -	\$ -
Public Works	2,851,736	-	2,786,990	2,945,688
Total	<u>\$ 2,874,890</u>	<u>\$ -</u>	<u>\$ 2,786,990</u>	<u>\$ 2,945,688</u>
Insurance Reserve Fund:				
City Attorney	\$ 555,000	\$ -	\$ 555,000	\$ 1,150,000
General Government	2,526,307	-	1,945,062	2,334,637
Total	<u>\$ 3,081,307</u>	<u>\$ -</u>	<u>\$ 2,500,062</u>	<u>\$ 3,484,637</u>
Equipment Replacement Fund:				
Building Safety	\$ -	\$ -	\$ -	\$ 37,537
Public Works	-	-	-	\$ 348,988
Utilities	-	-	-	372,900
Information Technology	-	-	-	\$ 40,425
Parks and Recreation	428,400	(138,364)	-	-
Police Department	715,000	-	67,120	881,525
Fire Department	480,000	-	-	1,584,392
Equipment Replacement	1,523,499	-	-	23,499
Total	<u>\$ 3,146,899</u>	<u>\$ (138,364)</u>	<u>\$ 67,120</u>	<u>\$ 3,289,266</u>
Workmans' Comp Fund	1,235,360	1,235,360	635,437	3,000,000
Total Internal Service Funds	<u>\$ 10,338,456</u>	<u>\$ 1,096,996</u>	<u>\$ 5,989,609</u>	<u>\$ 12,719,591</u>
Total All Funds	<u>\$ 502,038,941</u>	<u>\$ 8,412,340</u>	<u>\$ 344,902,370</u>	<u>\$ 413,778,129</u>

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2023

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES EXPENSES 2022*	BUDGETED EXPENDITURES EXPENSES 2023
MAYOR & CITY COUNCIL				
General Fund	\$ 1,331,119	\$ -	\$ 1,323,425	\$ 1,339,110
Special Highway Users Fund	24,710	-	-	36,900
Two Percent Tax Fund	750,000	-	888,335	750,000
Water Fund	-	-	-	-
Total	<u>\$ 2,105,829</u>	<u>\$ -</u>	<u>\$ 2,211,760</u>	<u>\$ 2,126,010</u>
MUNICIPAL COURT				
General Fund	\$ 2,235,171	\$ -	\$ 2,206,238	\$ 2,492,124
Grant Funds	135,000	-	135,000	100,000
Total	<u>\$ 2,370,171</u>	<u>\$ -</u>	<u>\$ 2,341,238</u>	<u>\$ 2,592,124</u>
CITY ADMINISTRATION				
General Fund	\$ 2,943,219	\$ (119,712)	\$ 2,622,508	\$ 3,066,963
City Road Tax Fund	-	-	12,615	-
Two Percent Tax Fund	248,711	-	251,375	524,308
Grant Funds	-	-	34,200	240,000
ARPA Fund	-	30,000	-	2,906,635
Solid Waste	-	-	3,393	-
Water Fund	-	-	8,450	-
Wastewater Fund	-	-	7,260	-
Total	<u>\$ 3,191,930</u>	<u>\$ (89,712)</u>	<u>\$ 2,939,801</u>	<u>\$ 6,737,906</u>
CITY ATTORNEY				
General Fund	\$ 1,531,422	\$ -	\$ 1,512,444	\$ 1,576,221
Grant Funds	409	-	409	10,000
Insurance Reserve Fund	555,000	-	555,000	1,150,000
Total	<u>\$ 2,086,831</u>	<u>\$ -</u>	<u>\$ 2,067,853</u>	<u>\$ 2,736,221</u>
INFORMATION TECHNOLOGY				
General Fund	\$ 4,631,399	\$ (4,000)	\$ 3,989,564	\$ 5,330,875
Yuma Regional Comm. System Fund	3,450,070	-	3,953,942	4,361,727
Equipment Replacement Fund	-	-	-	40,425
Grant Funds	100,000	-	100,000	100,000
Total	<u>\$ 8,181,469</u>	<u>\$ (4,000)</u>	<u>\$ 8,043,506</u>	<u>\$ 9,833,027</u>
FINANCE				
General Fund	\$ 2,500,951	\$ 126,535	\$ 2,217,859	\$ 2,811,777
Total	<u>\$ 2,500,951</u>	<u>\$ 126,535</u>	<u>\$ 2,217,859</u>	<u>\$ 2,811,777</u>
HUMAN RESOURCES				
General Fund	\$ 1,372,287	\$ -	\$ 1,278,899	\$ 1,530,396
Grant Funds	-	2,374	3,574	-
Total	<u>\$ 1,372,287</u>	<u>\$ 2,374</u>	<u>\$ 1,282,473</u>	<u>\$ 1,530,396</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2023

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES EXPENSES 2022*	BUDGETED EXPENDITURES EXPENSES 2023
GENERAL GOVERNMENT				
General Fund	\$ 21,238,817	\$ (14,801,661)	\$ 485,996	\$ 8,920,869
Highway User Revenue Fund	63,913	-	-	127,463
City Road Tax Fund	29,436	-	-	100,323
Public Safety Tax Fund	134,869	-	134,869	141,612
Two Percent Tax Fund	485,816	-	422,032	517,390
Mall Maintenance Dist Fund	2,109	-	-	5,054
Grant Funds	3,927,514	(2,777,011)	2,855,685	2,800,000
ARPA Fund	-	-	-	1,600,026
Debt Service Fund	19,595,466	8,327,890	27,925,006	20,761,375
Desert Hills Golf Course Fund	12,774	-	-	272,758
Water Fund	114,736	-	-	260,691
Wastewater Fund	97,390	-	-	214,267
Yuma Regional Comm. System Fund	12,789	-	-	28,786
Equipment Maintenance Fund	23,154	-	-	-
Equipment Replacement Fund	1,523,499	-	-	23,499
Solid Waste Fund	23,645	-	-	44,954
Insurance Reserve Fund	2,526,307	-	1,945,062	2,334,637
Workmans' Comp Fund	1,235,360	1,235,360	635,437	3,000,000
General Government Dev Fee Fund	-	-	-	230
Intracity Cost Allocation	(5,210,709)	-	(5,210,709)	-
Total	<u>\$ 45,836,885</u>	<u>\$ (8,015,422)</u>	<u>\$ 29,193,378</u>	<u>\$ 41,153,934</u>
PLANNING AND NEIGHBORHOOD SERVICES				
General Fund	\$ 2,001,558	\$ -	\$ 1,923,365	\$ 2,351,171
Grant Funds	4,014,608	(87,613)	1,969,418	6,609,717
Total	<u>\$ 6,016,166</u>	<u>\$ (87,613)</u>	<u>\$ 3,892,783</u>	<u>\$ 8,960,888</u>
BUILDING SAFETY				
General Fund	\$ 8,269,487	\$ -	\$ 8,112,068	\$ 9,467,921
Equipment Replacement Fund	-	-	-	37,537
Total	<u>\$ 8,269,487</u>	<u>\$ -</u>	<u>\$ 8,112,068</u>	<u>\$ 9,505,458</u>
PUBLIC WORKS				
Highway User Revenue Fund	\$ 9,559,037	\$ -	\$ 9,109,822	\$ 10,709,651
City Road Tax Fund	1,399,302	-	1,293,714	1,575,665
Improvement Districts Funds	169,800	-	211,794	426,758
Grant Funds	200,000	-	200,000	200,000
Solid Waste	4,976,253	-	4,467,763	5,293,407
Equipment Maintenance Fund	2,851,736	-	2,786,990	2,945,688
Equipment Replacement Fund	-	-	-	348,988
Total	<u>\$ 19,156,128</u>	<u>\$ -</u>	<u>\$ 18,070,083</u>	<u>\$ 21,500,157</u>
ENGINEERING				
General Fund	\$ 395,227	\$ -	\$ 412,378	\$ 330,783
City Road Tax Fund	2,634,039	-	2,194,283	2,607,557
Two Percent Tax Fund	6,765	-	4,918	8,024
Water Fund	525,910	-	442,487	594,940

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2023

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES EXPENSES 2022*	BUDGETED EXPENDITURES EXPENSES 2023
Wastewater Fund	378,756	-	320,019	431,071
Solid Waste	4,234	-	3,074	5,026
Transport Developmentt Fee Fund	-	-	-	8,000
Total	<u>\$ 3,944,931</u>	<u>\$ -</u>	<u>\$ 3,377,159</u>	<u>\$ 3,985,401</u>
UTILITIES				
Water Funds	\$ 23,179,715	\$ -	\$ 22,368,803	\$ 21,885,412
Wastewater Funds	20,645,797	-	15,870,143	18,895,353
Equipment Replacement Fund	-	-	-	372,900
Total	<u>\$ 43,825,512</u>	<u>\$ -</u>	<u>\$ 38,238,946</u>	<u>\$ 41,153,665</u>
PARKS & RECREATION				
General Fund	\$ 7,663,730	\$ -	\$ 6,999,020	\$ 8,091,508
Two Percent Tax Fund	4,597,481	(2,823)	4,228,498	5,073,435
Mall Maintenance Fund	270,211	-	272,910	285,408
Grant Funds	4,610,942	(87,681)	4,376,832	4,351,000
Desert Hills Golf Course Fund	1,794,472	138,364	1,759,912	2,100,478
Parks & Rec Dev Fee Fund	-	-	-	10,000
Equipment Replacement Fund	428,400	(138,364)	-	-
Total	<u>\$ 19,365,236</u>	<u>\$ (90,504)</u>	<u>\$ 17,637,172</u>	<u>\$ 19,911,829</u>
POLICE				
General Fund	\$ 94,607,442	\$ -	\$ 92,373,723	\$ 28,658,829
Public SafetyTax Fund	2,073,315	-	2,537,039	2,431,918
Equipment Replacement Fund	715,000	-	67,120	881,525
Police Development Fee Fund	-	-	-	1,004,000
Grant Funds	2,868,075	1,478,337	3,461,742	3,160,823
Total	<u>\$ 100,263,832</u>	<u>\$ 1,478,337</u>	<u>\$ 98,439,624</u>	<u>\$ 36,137,095</u>
FIRE				
General Fund	\$ 70,784,125	\$ -	\$ 70,761,309	\$ 16,565,462
Public SafetyTax Fund	2,086,474	-	2,001,677	2,344,121
Equipment Replacement Fund	480,000	-	-	1,584,392
Fire Development Fee Fund	-	-	-	5,100
Grant Funds	1,900,679	38,350	1,155,714	1,870,506
Total	<u>\$ 75,251,278</u>	<u>\$ 38,350</u>	<u>\$ 73,918,700</u>	<u>\$ 22,369,581</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 6,084,000	\$ (150,000)	\$ 813,632	\$ 6,116,000
General Fund	2,265,000	-	1,908,374	6,418,575
Highway User Revenue Fund	1,000,000	-	95,511	900,000
City Road Tax Fund	11,056,000	-	6,359,616	11,288,174
Public Safety Tax Fund	445,000	-	-	2,340,000
Two Percent Tax Fund	367,300	150,000	278,708	888,000
Grant Funds	30,298,288	252,334	11,518,775	21,270,411
ARPA Fund	-	14,801,661	-	18,565,000
Water Funds	13,660,430	-	7,202,604	12,965,000
Wastewater Funds	93,124,000	-	4,740,747	99,981,500
Total	<u>\$ 158,300,018</u>	<u>\$ 15,053,995</u>	<u>\$ 32,917,967</u>	<u>\$ 180,732,660</u>
Total All Funds	<u>\$ 502,038,941</u>	<u>\$ 8,412,340</u>	<u>\$ 344,902,370</u>	<u>\$ 413,778,129</u>

*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City of Yuma, Arizona
Full-Time Employees and Personnel Compensation
Fiscal Year 2022-23

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	707.86	\$ 49,799,214	\$ 8,726,201	\$ 7,464,220	\$ 1,146,487	\$67,136,122
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	44.50	2,454,116	490,386	438,880	117,427	3,500,809
City Road Tax Fund	25.80	1,711,820	340,353	274,774	51,604	2,378,551
Two Percent Tax Fund	30.98	2,228,122	401,903	315,460	45,865	2,991,350
Grants Fund	4.65	1,869,895	37,270	41,658	18,793	1,967,616
Mall Maintenance Fund	2.10	87,729	17,555	23,772	2,499	131,555
Total Special Revenue Funds	108.03	8,351,682	1,287,467	1,094,544	236,188	10,969,881
ENTERPRISE FUNDS						
Water Fund	88.19	5,202,817	1,035,149	874,035	134,714	7,246,715
Wastewater Fund	69.85	3,945,841	781,933	694,619	89,009	5,511,402
Sanitation Fund	15.37	987,673	193,021	153,073	57,535	1,391,302
Desert Hills Golf Course Fund	10.00	675,728	129,508	84,781	6,495	896,512
Yuma Reg Comm Sys Fund	7.20	517,551	103,566	76,997	778	698,892
Total Enterprise Funds	190.61	11,329,610	2,243,177	1,883,505	288,531	15,744,823
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	17.50	912,450	182,579	169,250	19,502	1,283,781
Insurance Reserve Fund	-	0	1,035,149	0	(1,035,149)	0
Total Internal Service Funds	17.50	912,450	1,217,728	169,250	(1,015,647)	1,283,781
TOTAL ALL FUNDS	1,024	\$70,392,956	\$13,474,573	\$10,611,519	\$655,559	\$95,134,607

* Full-time employees only, including Elected Officials

** Includes full-time, part-time, overtime and standby pay

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance