



City of Yuma, Arizona
Report on Applying Agreed-Upon Procedures
Biennial Certification of Land Use Assumptions,
Infrastructure Improvement Plan
and Development Impact Fees
For the Period July 1, 2020 through June 30, 2022

**CITY OF YUMA, ARIZONA
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Members of the City Council

We have performed this agreed-upon procedures engagement to assist management of the City of Yuma, Arizona (City), with the requirement set forth in Arizona Revised Statutes (A.R.S.) 9-463.05.G.2 “to provide for a biennial certified audit of the municipality’s land use assumptions, infrastructure improvements plan and development fees”. As such, we have performed the procedures identified below, solely to assist users in evaluating the City’s compliance with the progress reporting requirements of the infrastructure improvement plan for the period from July 1, 2020 through June 30, 2022, as specified in A.R.S. 9-463.05.G.2. City of Yuma, Arizona’s management is responsible for its compliance with those requirements.

City of Yuma, Arizona’s management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the City complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We have applied the following procedures:

The progress of the infrastructure improvements plan.

- a. Compared growth projections for 2021 and 2022 related to jobs, population, and vehicle trips as reported in the Infrastructure Improvement Plan (IIP) to actual results. A list of all variances are reported in the Summary of Findings.
- b. Obtained City-prepared report (see Appendix A) documenting the progress of each project identified in the Infrastructure Improvement Plan (IIP) and performed the following procedures:
 - i. Agreed expenditures as of June 30, 2022 to the underlying accounting records.
 - ii. Agreed amounts reported as estimated cost to complete to underlying accounting records.

The collection and expenditures of development impact fees for each project in the plan.

- c. Selected a sample of 19 building permits issued and determined fees were charged in accordance with authorized fee schedules and that each permit holder was charged the same rate as another equivalent permit holder. Any inequities in the imposition of development fees are reported in the Summary of Findings.
- d. Selected a sample of 9 expenditures and determined that the expenditures were associated with an approved project in the City's IIP.

Evaluating any inequities in implementing the plan or imposing the development impact fee.

- e. Determined each developer/unit was charged the same rate as another equivalent developer/unit by recalculating impact fees at the transaction level for the sample mentioned in step c. above.
- f. Determined that there were no instances in which the City waived development impact fees, except as allowed for under A.R.S. 9-499.10.B and A.R.S. 9-500.18.

The accompanying Summary of Findings describes the findings we noted.

We were engaged by City of Yuma, Arizona's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City of Yuma, Arizona and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of City of Yuma, Arizona, and is not intended to be and should not be used by anyone other than these specified parties.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona
January 23, 2023

**CITY OF YUMA, ARIZONA
SUMMARY OF FINDINGS**

FINDING NO. 1

Variances were noted for growth projections related to employment, population, and vehicle trips as reported in the Land Use Assumptions when compared to actual results. All variances are reported below.

2021				
	Projected	Actual	Variance	Variance %
General Government				
Service Unit:				
Jobs	53,515	43,858	(9,657)	-18%
Fire Facilities				
Service Unit:				
Jobs	53,515	43,858	(9,657)	-18%
Parks and Recreation				
Service Unit:				
Population	119,142	97,883	(21,259)	-18%
Police and Streets				
Service Unit:				
Vehicle Trips	228,465	240,446	11,981	5%

2022				
	Projected	Actual	Variance	Variance %
General Government				
Service Unit:				
Jobs	54,372	48,207	(6,165)	-11%
Fire Facilities				
Service Unit:				
Jobs	54,372	48,207	(6,165)	-11%
Parks and Recreation				
Service Unit:				
Population	120,488	100,196	(20,292)	-17%
Police and Streets				
Service Unit:				
Vehicle Trips	232,125	246,180	14,055	6%

FINDING NO. 2

The City was unable to provide an estimated cost to complete for seven projects in the Infrastructure Improvement Plan.

**APPENDIX A
PROGRESS OF INFRASTRUCTURE IMPROVEMENT PLAN PROJECTS**

Project	CIP #	Status 11/3/22	IIP Estimate	Fund Code	Fund Description	Estimated Cost to Complete
40th St, Ave 6½E to Ave 8E	0187-ROAD3	Design	\$ 4,287,500	348	Development Fee Transportation	Unavailable
Avenue 7E and 40th Street Box Culvert at A Canal	0428-BRI4	Design	\$ 1,870,000	348	Development Fee Transportation	Unavailable
East Mesa Community Park (IIP South Mesa Community Park)	0009-PARKS	Design	\$ 780,000	341	Development Fee Parks	\$ 147,482
28th St, 45th Ave to Avenue C	0035-ROAD	Design	\$ 1,350,000	348	Development Fee Transportation	\$ 239,346
Fire Station #7	0072-FIRE	Design	\$ 2,610,338	345	Development Fee Fire	\$ 5,700,000
40th St, Ave 8E to Ave 10E	0187-ROAD4	FY23 Design	\$ 6,175,000	348	Development Fee Transportation	Unavailable
32nd St Widening, Ave 6E to Ave 7E	0017-ROAD3	FY25 Design	\$ 2,625,000	348	Development Fee Transportation	\$ 2,300,000
Ave 6E Widening, 32nd St to 48th St	PAV-0037	FY28 Design	\$ 5,450,000	348	Development Fee Transportation	\$ 3,900,000
45th Avenue (East Half), 28th St to 24th St	0045-ROAD1	FY30 Design	\$ 670,000	348	Development Fee Transportation	\$ 950,000
Police Storage Facility	0074-POLICE	HOLD	\$ 5,000,000	344	Development Fee Police	\$ 6,000,000
Fire Apparatus	NA	NA	\$ 10,150,000	345	Development Fee Fire	\$ 10,150,000
Ambulances	NA	NA	\$ 2,070,000	345	Development Fee Fire	\$ 2,070,000
City Hall Debt Service	NA	NA	\$ 41,159,077	346	Development Fee General Government	\$ 7,810,600
PAAC Debt Service	NA	NA	\$ 17,415,000	341	Development Fee Parks	\$ 12,973,777
Police Vehicles	NA	NA	\$ 5,755,000	344	Development Fee Police	\$ 5,755,000
Fleet Services Debt	NA	NA	\$ 14,406,692	344	Development Fee Police	\$ 9,090,811
Ave 9E Widening, 24th St to N. Frontage Rd	0441-ROAD	Programming	\$ 1,800,000	348	Development Fee Transportation	\$ 3,700,000
Ave 3½E Widening, 32nd St to 44th St	TBD	Programming	\$ 2,430,000	348	Development Fee Transportation	Unavailable
Giss Pkwy, WB Off Ramp to 8th St/Castle Dome, 8th St, Castle Dome to Pacific Ave	TBD	PIP	\$ 4,025,000	348	Development Fee Transportation	Unavailable
18th St and Avenue C Traffic Signal	0032-ROAD11	Design	\$ 295,000	348	Development Fee Transportation	\$ 800,000
32nd Street and Ave C Traffic Signal	0035-ROAD	Design	\$ 310,000	348	Development Fee Transportation	\$ 1,200,000
40th St and Ave 6E Traffic Signal	0187-ROAD3	Design	\$ 295,000	348	Development Fee Transportation	\$ 800,000
40th St and Ave 8E Traffic Signal	0187-ROAD4	FY24 Design	\$ 310,000	348	Development Fee Transportation	\$ 1,200,000
32nd St and Avenue B Turn Lanes	PIP	HOLD	\$ 950,000	348	Development Fee Transportation	Unavailable
16th St and Pacific Avenue Turn Lane	TBD	HOLD	\$ 175,000	348	Development Fee Transportation	\$ 305,000
16th St and Avenue B Turn Lane	PIP	HOLD	\$ 175,000	348	Development Fee Transportation	\$ 305,000
24th St and Arizona Avenue Turn Lanes	PIP	HOLD	\$ 350,000	348	Development Fee Transportation	\$ 305,000
32nd St and Avenue 7E Turn Lane	PIP	HOLD	\$ 210,000	348	Development Fee Transportation	\$ 305,000
24th St and 1st Avenue Turn Lane	0019-ROAD2	FY27 Design	\$ 250,000	348	Development Fee Transportation	\$ 305,000
32nd St and Pacific Avenue Widening	0032-ROAD13	FY27 Design	\$ 1,450,000	348	Development Fee Transportation	Unavailable