

CITY OF  
*Yuma*

Fiscal Year 2023  
Adopted Budget



*the*  
**YUMA  
WAY**



YumaAz.gov | 928-373-5000 | 1 City Plaza, Yuma AZ 85364



CITY OF  
*Yuma*

## THE YUMA WAY

### OUR MISSION

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



## WE VALUE

### 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.



## THE YUMA WAY

### Fiscal Year 2023 Adopted Budget

PRESENTED TO:  
City Council

Douglas Nicholls, Mayor  
Leslie McClendon, Deputy Mayor  
Gary Knight  
Chris Morris  
Mike Shelton  
Ema Lea Shoop  
Karen Watts

About the Cover:

This year's budget theme is "The Yuma Way." The Yuma Way is the City's organizational mission statement and core values and reflects who we are as an organization and what we value. It sets the tone for a positive work environment, ensures a common purpose, and identifies our organizational values.

This year's budget demonstrates Team Yuma's commitment to serving our community, building relationships, and creating new opportunities; additionally, it supports not only the Council's strategic outcomes but also our core values of professionalism, accountability, integrity, and responsiveness.

The document continues to feature the hexagon geometric shape, which represents the strongest shape in nature. The hexagon is both efficient and strong and is entirely symmetrical with six congruent sides and six congruent internal angles. While each side is important, it is when hexagons are stacked together that it provides the greatest strength.

Similar to the hexagon, the City's staff serve as the organization's foundation. It is when staff works together effectively, and towards a common purpose, that the organization is at its best – demonstrating both efficiency and strength.

#### PREPARED AND PRESENTED BY:

**Jay Simonton**  
Acting City Administrator

**Jenn Reichelt**  
Deputy City Administrator

#### CITY DEPARTMENTS

**Richard W. Files**  
City Attorney

**Lynda L. Bushong**  
City Clerk

**James F. Coil**  
Municipal Court Judge

**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

**Eric Urfer**  
Director of Parks and Recreation

**Alyssa Linville**  
Director of Planning and Neighborhood Services

**Susan Smith**  
Police Chief

**Joel Olea**  
Director of Public Works

**Jeremy McCall**  
Director of Utilities

# HOW TO USE THIS DOCUMENT

## CITY OF YUMA ANNUAL BUDGET FISCAL YEAR 2023

This budget is divided into five sections: Overview, Fund Information, Department Information, Capital Spending and Debt Management, and the Appendix.

Throughout the document, the City of Yuma is referenced as the "City."



**The Overview** contains the City Administrator's budget message, which discusses the major changes in this year's budget. It also includes budget highlights, the City's mission, and organization chart. A flowchart depicting the budget process for both the department budgets and the Capital Improvement Program is shown. An executive summary is included in this section as well as a brief overview of the City's revenues and funds.



**The Fund Information** section is focused on the different funds the City utilizes. Fund summaries show the activity in each fund to include, beginning balance, revenues, expenditures/expenses, transfers, and ending balance. This summary is followed by a schedule of revenues for the respective fund and an expenditure summary showing what departments utilize that fund.



**Department Information** provides each department's budget message. The messages include functions of the department, goals for next year, accomplishments, and staffing level. It also displays department expenditures in two views. One table gives an overall picture of the department listed by division. The other table(s) breaks a department out by fund and then displays the information by the following categories: personal services, operating and maintenance, debt service, and capital outlay.



**The Capital Spending and Debt Management** section covers the Capital Improvement Program budget and a discussion on how the City uses various financing tools to fund these projects. It explains the CIP process, provides information on different funding sources, lists the capital improvement projects, and summarizes the City's outstanding debt.



**The Appendix** contains a Glossary, financial policies, and eight schedules. Schedule 1 lists revenue information by fund. Schedule 2 lists the department's expenditures within each fund. These worksheets display FY 2021 actual expenditures, FY 2022 adjusted budget, FY 2022 estimates, and the request for FY 2023. Schedule 3 shows the Outside Agency listing. Every year the City provides support to various organizations within the city. This page displays their current year funding and the proposed funding for FY 2023. Schedule 4 displays the supplemental or new positions included in the budget. Schedule 5 is the city's staffing level and lists all the full time positions within the organization. Schedule 6 contains the City's Salary Schedule. Schedule 7 provides the FY 2022 Maximum Tax Levy Worksheet and Schedule 8 includes the budget council actions. Finally, an overview of the financial policies and a Glossary is provided.



# TABLE OF CONTENTS

## CITY OF YUMA ANNUAL BUDGET FISCAL YEAR 2023

### OVERVIEW

City Administrator's Message	9
Budget Highlights	14
Revenues and Expenditures	16
Elected Officials	19
Organizational Plan	20
Budget Process	22
City Profile	23
Executive Summary	26

### FUND INFORMATION

General Fund	39
Special Revenue Funds	
Highway User Revenue Fund	44
City Road Tax Fund	47
Public Safety Tax Fund	49
Two Percent Tax Fund	51
Mall Maintenance Fund	53
Maintenance Improvement Districts	55
Grant Funds	57
American Rescue Plan Act Fund	58
Debt Service Funds	59
Capital Projects Fund	60
Enterprise Funds	
Water Funds	62
Wastewater Funds	64
Yuma Regional Communications System Fund	67
Solid Waste Fund	68
Desert Hills Golf Course Fund	69
Internal Service Funds	
Equipment Replacement Fund	71
Equipment Maintenance Fund	72
Insurance Reserve Fund	73
Workers Compensation Fund	74

### DEPARTMENT INFORMATION

Mayor and City Council	77
City Administration	80
General Government	85
Building Safety	87
City Attorney	91
Engineering	95
Finance	99
Fire	103
Human Resources	108
Information Technology	111
Municipal Court	115
Parks and Recreation	119
Planning and Neighborhood Services	124
Police	129
Public Works	133
Utilities	137

### CAPITAL SPENDING AND DEBT MANAGEMENT

Capital Improvement Program	145
Capital Improvement Project Summary	148
Capital Budget Project Detail	149
Capital Improvement Projects	153
Debt Management	156
Table of Outstanding Debt	159

### APPENDIX

Schedule 1 - Revenues	163
Schedule 2 - Expenditures by Fund/Department	170
Schedule 3 - Outside Agency Summary	188
Schedule 4 - Supplemental Listing	189
Schedule 5 - Authorized Staffing Level	191
Schedule 6 - Salary Schedule	210
Schedule 7 - Levy Limit Worksheet	212
Schedule 8 - Council Actions	213
Financial Policies	223
Glossary	228



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Yuma  
Arizona**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director



# OVERVIEW

---



# OVERVIEW

---

City Administrator's Message	9
Budget Highlights	14
Revenues and Expenditures	16
Elected Officials	19
Organizational Plan	20
Budget Process	22
City Profile	23
Executive Summary	26



# CITY ADMINISTRATOR'S MESSAGE

Honorable Mayor and City council and the Residents of Yuma: \_\_\_\_\_

I am pleased to present the Proposed Fiscal Year (FY) 2023 Annual Budget, which includes the five-year Capital Improvement Plan (CIP). The recommended budget for FY 2023 is a balanced budget that represents a responsible spending plan for the upcoming fiscal year, with an eye to future needs as well. 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.

One of the most important duties of the Mayor and Council is to adopt an annual budget for the City. 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.



## Strategic Plan \_\_\_\_\_

The City Council held a Vision and Goal Setting Meeting on October 22, 2021 where they had the opportunity to revisit the Strategic Plan and reaffirm their commitment to their established five strategic outcomes:

Safe & Prosperous

Active & Appealing

Connected & Engaged

Unique & Creative

Respected & Responsible

At the Vision and Goal Setting Session, Council updated their vision statement and added three new initiatives. The Council added the term "welcoming" to the vision statement, which now reads as:

### **Vision Statement**

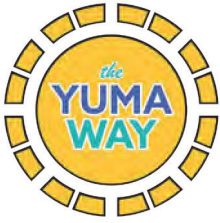
***Yuma is a thriving, safe and prosperous community with opportunities powered by innovation, partnerships, collaboration and robust education – a welcoming and unique place that all generations are proud to share.***

New priority initiatives include:

- Priority Based Budgeting
- Updating the City's Investment Policy
- Actively support the protection of the region's Colorado Review Water Rights

# CITY ADMINISTRATOR'S MESSAGE

## The Yuma Way



This year's budget theme is "The Yuma Way." Over the past 18 months, City Administration engaged staff members in meetings and conversations in an effort to develop an organizational mission statement and core values. The result of these interactive conversations with staff is "The Yuma Way," which reflects who we are as an organization and what we value. It sets the tone for a positive work environment, ensures as a team we have a common purpose, and identifies our organizational core values.

This year's budget demonstrates Team Yuma's commitment to serving our community, building relationships, and creating new opportunities; additionally, it supports not only the Council's strategic outcomes but also our core values: professionalism, accountability, integrity, and responsiveness.

### The Yuma Way

We are a strong team dedicated to serving our community, building relationships and creating opportunities.

### We Value

- 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.

## New Normal

As the City and the nation appear to be emerging from the COVID-19 pandemic, the City has been focusing on our new normal. Work and our operations may never return to what they looked like before the pandemic. COVID-19 has made us, like other government organizations across the country, re-examine and re-imagine how we work, how we serve our residents and how we interact with the public. The pandemic required us, as an organization, to be nimble and responsive to ensure the continuation of services in a changing environment while also identifying new and sometimes even better ways, to serve our community.

This year we implemented several new systems intended to make it easier for residents to interact and do business with the City, including:

- Invoice Cloud – an online payment portal for utility bills.
- Payment Kiosk – residents can now pay their utility bills 24/7 with cash or debit/credit card.
- Yuma Click & Fix – this app allows residents to submit requests for service any time day or night.

In addition, technology upgrades to the Council Chambers will take place, making participating in local government even easier. Upgrades to EnerGov, our permitting and licensing software program, are taking place, making it even easier for developers and customers to submit plans and communicate with the City.





# CITY ADMINISTRATOR'S MESSAGE

## The Economy & Financial Planning

Looking forward, the City continues to break construction and development records, which indicates a strong and healthy local economy. When compared to 2020, residential development was up 5% and commercial development was up 20% in 2021. In addition, total building permits (all types) were up 7% in 2021 compared to the previous year. We are seeing the same upward development trends for 2022.

While construction and development growth is an excellent predictor of the local economy, 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. In addition, we are being conservative in our revenue projections for FY 2023, recognizing the impact of inflation, supply chain issues, and other global issues, which can affect the local economy.

The City is implementing a multi-year financial planning forecasting tool to ensure the responsible stewardship of the public's resources and to plan for unforeseeable future circumstances.

## ARPA

The FY 2023 Fiscal Year budget includes just over \$23 million in American Rescue Plan Act (ARPA) grant funds. On March 11, 2021, the federal government implemented APRA, which provides support to local governments in responding to the economic and public health impacts of COVID-19 and 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 organization'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 Park and 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.

## Major Projects for FY 2023

This year's budget includes several exciting projects, all of which align with the Council's Strategic Plan.

- At the Council Retreat in October 2021, Council directed staff to move forward with Priority Based Budgeting (PBB). The budget includes funding to implement PBB. As a budgeting tool, PBB aligns the City's budget to the City's strategic plan and allocates funds according to how effectively a program or service achieves the strategic goals and priorities that are of the greatest value to the community. As a tool, PBB will help the City understand the programs we provide, the value they offer, how much they cost, and how they reflect community priorities. (Respected & Responsible)
- The expansion of the Desert Dunes Reclamation Facility is included in this year's budget. This project will increase the City's wastewater capacity to 6.6 million gallons per day. The City Council identified the expansion of the facility as a priority in the Strategic Plan. In December 2021, the City was able to secure a competitive interest rate of 2.26% and received \$86 million in bond proceeds. (Safe & Prosperous)

# CITY ADMINISTRATOR'S MESSAGE

## Major Projects for FY 2023 Continued

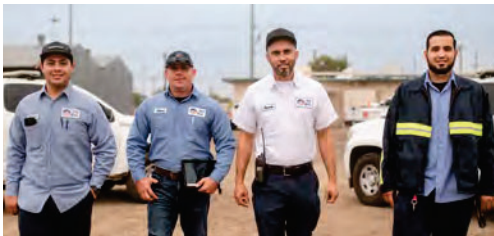
- The budget also includes \$10.6 million for a new multi-modal transportation center. In November 2021, the City received a RAISE grant from the U.S. Department of Transportation to develop the Hotel Del Sol into the Yuma Region's first Multi-Modal Transportation Center (MMTC). This much-needed transportation center will transform the lives of Yuma residents and help revitalize the historic downtown and the surrounding community. (Respected & Responsible)



- The City of Yuma Fire Department Station #7 Project, located at Avenue 8½E and Desert Springs Drive, is currently in the latter part of the design/development phase with plans being prepared for submittal. The budget includes funds for its construction. This new fire station will serve the eastern portions of the community, which have seen extensive residential and commercial growth. The new station will be 9,700 square feet, capable of housing two apparatuses (fire engine and ambulance) and five personnel. (Safe & Prosperous)

## Team Yuma

In order to be a strong team that is dedicated to serving the Yuma community, the City must be able to recruit and retain quality employees. The FY 2023 budget includes funding for a Classification and Compensation Study, which will:



- Ensure market/internal structure alignment.
- Simplify classification structures.
- Identify paths for career progression.
- Address recruitment and retention needs.
- Review minimum qualifications to facilitate recruitment of talent.

This year's budget also includes funding for eight new full-time employees. These positions in essential areas like public safety, finance, public works, and utilities are necessary to ensure that our organization is able to continue to meet the growing needs of the community. New positions include:

- Finance – Accountant
- Public Works – Heavy Equipment Operator
- Police – Video Analyst
- Utilities – Waste Water Systems Supervisor and four (4) Water System Technicians



# CITY ADMINISTRATOR'S MESSAGE

## Team Yuma Continued

---



Recognizing the impact inflation is having on our community and employees, we are recommending market adjustments for all employees. These pay adjustments will be made in July and January (pending budget authority). While we are not anticipating issues with revenue projections, issuing the increases in two actions allows us to make budget adjustments if necessary.

Depending on whether an employee is on a step plan or not, employees will see the following:

- Non-Step Employees – Employee will receive a 4% increase in July 2022 and a 2% adjustment in January 2023.
- Step Plan Employees – In July 2022, the employee will be adjusted one-step (3-5% increase) and will receive a 3% adjustment increase in January 2023.

New employees hired after April 29, 2022 will be eligible to receive the second increase in January 2023.

For this next fiscal year, the City once again worked hard 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 \$25 per month toward dependent care (for those employees with dependent care coverage on Plan B and the HDHP).

## Conclusion

---

The Proposed FY 2023 Annual Budget continues to advance the Council's Vision and Strategic Outcomes, provides for the continuation of quality services to the Yuma community, and improves capital assets while preserving fiscal stability.

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 Lobatos, Assistant Director of Finance; Teresa Laurent, Budget Manager; Nora Ebert, Budget Analyst; and Susan Cowey, CIP Administrator, along with all of our staff for their work in preparation of this annual budget.

Finally, 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



## SAFE & PROSPEROUS

- Construction of Fire Station #7
- Expansion of the Desert Dunes Reclamation Facility
- Mill and replace the asphalt on the driving track at the Public Safety Training Facility
- Economic development funding for a small business loan program and targeted marketing efforts



## ACTIVE & APPEALING



- Construction of East Mesa Park (Phase 1)
- Complete improvements to the Kennedy Regional Park and Skate Park
- Citywide playground replacements
- Yuma Readiness Center HVAC and gym enhancements
- Improvements to East Wetlands Park



## CONNECTED & ENGAGED

- Redevelop the Hotel Del Sol into a regional multi-modal transportation center
- City's Intelligent Transportation System (Phase 1)
- Enhance the City's telephone system
- Technology upgrades to Room 190 in City Hall and the purchase of a portable audio conferencing system
- Funding to assist with startup costs for the Yuma Boys & Girls Club



## UNIQUE & CREATIVE



- Matching grant funds for the Yuma Multiversity and Yuma Spaceport
- Funding to kick start Yuma Spaceport initiative
- Revamping the City's current self-inspection program for roof, lathing and drywall nailing inspections



## RESPECTED & RESPONSIBLE

- Implement Priority Based Budgeting
- Complete a Classification and Compensation Study
- Implement new Asset Works software as a fleet management solution
- Repave the maintenance yard at Public Works and install a new awning for the Household Hazardous Waste area





# FY 2023 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.



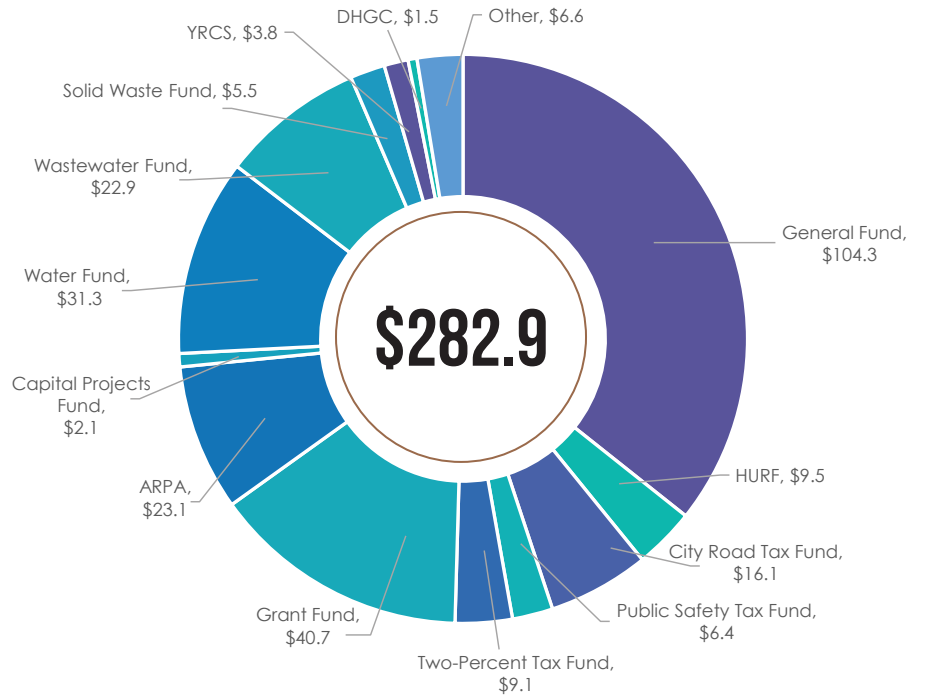
## Desert Hills Golf Course Fund (DHGC)

This fund records the financial activities for fees paid by golfers utilizing DHGC to maintain the course. The City leases out the operations of the restaurant and bar.

# FY 2023 REVENUES

## \$282.9 All Funds

- \$104.3 General Fund
- \$9.5 HURF
- \$16.1 City Road Tax Fund
- \$6.4 Public Safety Tax Fund
- \$9.1 Two-Percent Tax Fund
- \$40.7 Grant Fund
- \$23.1 ARPA
- \$2.1 Capital Projects Fund
- \$31.3 Water Fund
- \$22.9 Wastewater Fund
- \$5.5 Solid Waste Fund
- \$3.8 YRCS
- \$1.5 DHGC
- \$6.6 Other

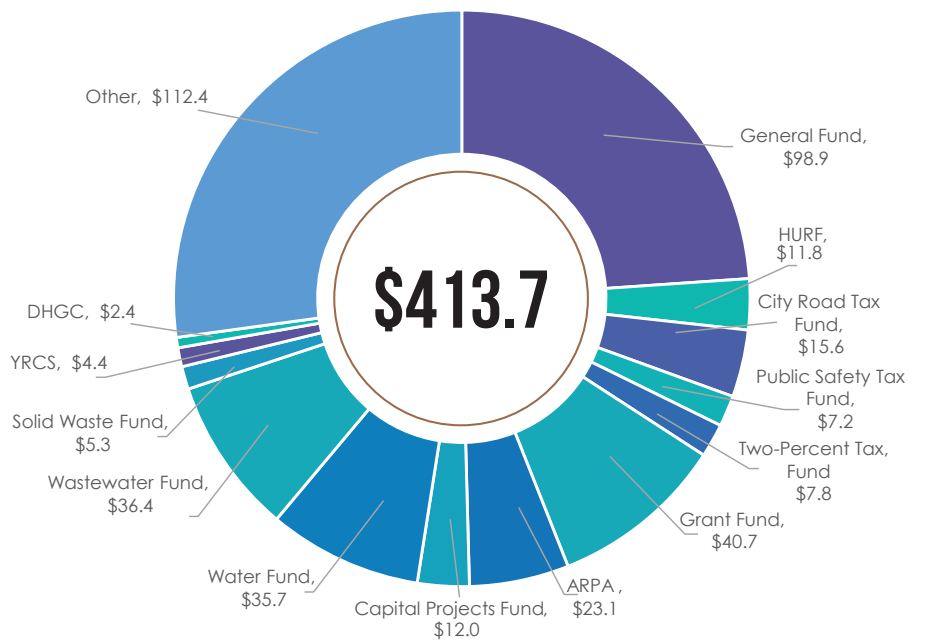


The difference between revenues and expenditures are planned uses of fund balance

# FY 2023 EXPENDITURES

## \$413.7 All Funds

- \$98.9 General Fund
- \$11.8 HURF
- \$15.6 City Road Tax Fund
- \$7.2 Public Safety Tax Fund
- \$7.8 Two-Percent Tax Fund
- \$40.7 Grant Fund
- \$23.1 ARPA
- \$12.0 Capital Projects Fund
- \$35.7 Water Fund
- \$36.4 Wastewater Fund
- \$5.3 Solid Waste Fund
- \$4.4 YRCS
- \$2.4 DHGC
- \$112.4 Other



Budget Summary- Fund Group			Fiscal Year 2023						
	2021	2022	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Total
	Actual	Estimate							
Balance, July 1	\$ 223,664,946	\$ 267,938,292	\$ 43,709,898	\$ 24,318,131	\$ 12,442,059	\$ 30,629	\$ 248,202,577	\$ 25,089,771	\$ 353,793,066
Sources:									
Revenues									
Property Taxes	14,484,088	14,967,733	15,311,964	342,000	-	-	-	-	15,653,964
Sales Taxes	54,680,221	60,875,000	32,236,000	30,590,000	-	-	-	-	62,826,000
Franchise taxes	3,449,858	3,508,000	3,519,000	-	-	-	-	-	3,519,000
Building Permits, Zoning and Development Fees	2,762,531	8,473,000	2,722,500	-	-	-	-	-	2,722,500
State Sales Taxes	11,659,857	13,353,000	13,676,000	-	-	-	6,805,000	-	20,481,000
State Revenue Sharing	14,046,300	12,638,000	17,441,000	-	-	-	-	-	17,441,000
Vehicle License Tax	5,195,062	5,195,062	5,260,000	-	-	-	-	-	5,260,000
State Gasoline Tax	8,884,159	9,000,000	-	9,500,000	-	-	-	-	9,500,000
Grants	11,689,867	27,061,305	-	40,712,457	-	-	1,430,000	-	42,142,457
ARPA Revenue	-	-	-	23,071,661	-	-	-	-	23,071,661
Charges for Services	74,740,510	63,988,159	10,745,309	496,500	2,065,000	-	55,896,740	2,965,000	72,168,549
Fines, Fees, Interest and Other	4,156,450	5,955,017	3,464,537	432,010	26,200	-	876,275	3,315,253	8,114,275
Total Revenues	205,748,903	225,014,276	104,376,310	105,144,628	2,091,200	-	65,008,015	6,280,253	282,900,406
Transfers In	11,478,386	28,441,009	-	137,962	-	-	20,761,375	800,000	21,699,337
Long-Term Debt Proceeds	159,475,000	86,232,280	-	-	-	-	-	-	-
Total Sources	\$ 376,702,289	\$ 339,687,565	\$ 104,376,310	\$ 105,282,590	\$ 2,091,200	\$ 20,761,375	\$ 65,808,015	\$ 6,280,253	\$ 304,599,743
Uses:									
Expenditures									
Police	51,891,475	31,385,239	28,658,829	5,266,883	1,004,000	-	-	881,525	35,811,237
Fire	35,937,302	18,590,793	16,559,402	4,168,931	5,100	-	-	1,584,392	22,317,825
Public Works	18,538,380	16,890,787	-	12,912,074	-	-	5,293,407	3,294,676	21,500,157
Utilities	20,310,419	25,025,786	-	-	-	-	27,450,873	372,900	27,823,773
Engineering	3,295,024	3,374,085	330,783	2,597,293	8,000	-	1,031,037	-	3,967,113
Parks and Recreation	9,263,106	16,259,676	8,080,924	9,704,551	10,000	-	2,100,478	-	19,895,953
Planning & Neighborhood Services	5,266,474	3,892,783	2,351,171	6,609,717	-	-	-	-	8,960,888
Building Safety	336	8,097,435	9,452,585	-	-	-	-	37,537	9,490,122
Administrative									
Mayor and Council	1,756,726	2,211,760	1,339,110	786,900	-	-	-	-	2,126,010
Municipal Court	2,059,678	2,341,238	2,492,124	100,000	-	-	-	-	2,592,124
City Administration	8,491,659	2,905,649	3,032,811	3,670,943	-	-	-	-	6,703,754
City Attorney	1,209,357	2,067,853	1,576,221	10,000	-	-	-	1,150,000	2,736,221
Information Technology	4,708,266	7,658,638	4,676,672	100,000	-	-	4,361,727	40,425	9,178,824
Finance	2,092,107	2,217,859	2,811,777	-	-	-	-	-	2,811,777
Human Resources	1,151,810	1,282,473	1,530,396	-	-	-	-	-	1,530,396
General Government	4,578,196	5,393,981	8,891,839	5,150,256	230	-	821,456	5,358,136	20,221,917
Intracity Cost Allocation	-	-	-	-	-	-	-	-	-
Debt Service	21,823,679	40,670,558	749,365	536,746	-	20,761,375	13,329,892	-	35,377,378
Capital Improvements	6,667,107	32,253,581	6,418,575	55,251,585	6,116,000	-	112,946,500	-	180,732,660
Total Expenditures	199,041,104	222,520,174	98,952,584	106,865,879	7,143,330	20,761,375	167,335,370	12,719,591	413,778,129
Change in Designated Fund Balance	121,908,921.28	-	(2,510,000)	-	-	-	-	-	(2,510,000)
Transfers Out	11,478,916	28,441,009	14,416,908	7,040,079	-	-	242,350	-	21,699,337
Total Uses	\$ 332,428,942	\$ 250,961,183	\$ 110,859,492	\$ 113,905,958	\$ 7,143,330	\$ 20,761,375	\$ 167,577,720	\$ 12,719,591	\$ 432,967,466
Balance, June 30	\$ 267,938,292	\$ 353,793,066	\$ 37,226,715	\$ 15,694,764	\$ 7,389,929	\$ 30,629	\$ 146,432,873	\$ 18,650,433	\$ 225,425,343



# ELECTED OFFICIALS

## MAYOR & COUNCIL



Mayor Douglas J. Nicholls



Deputy Mayor Leslie McClendon



Councilmember Gary Knight



Councilmember Chris Morris



Councilmember Michael Shelton



Councilmember Ema Lea Shoop



Councilmember Karen Watts

## 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 97,883 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.

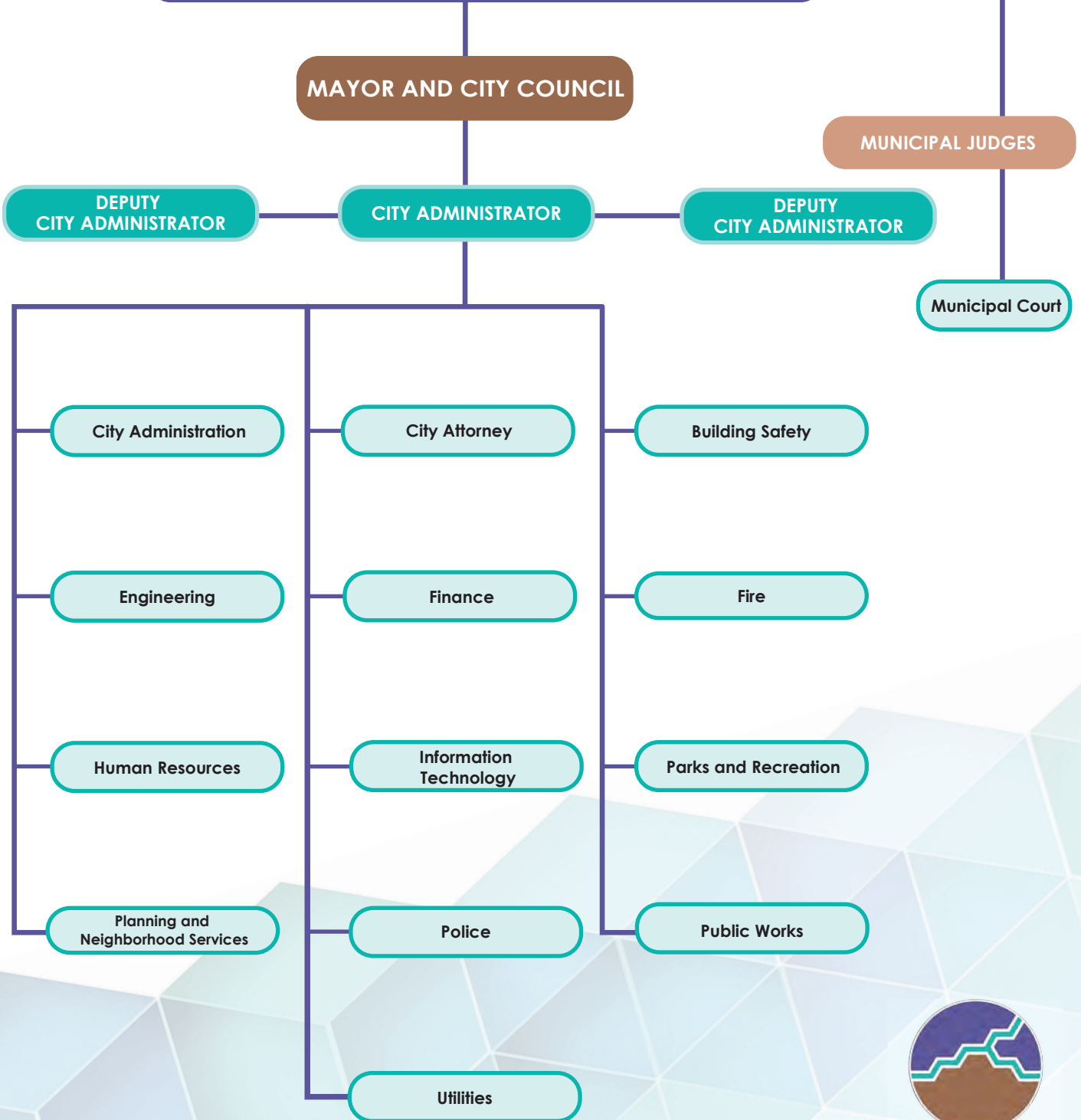
1,024 FULL TIME EMPLOYEES

121 SQUARE MILES IN AREA

97,883 ESTIMATED POPULATION



## RESIDENTS OF YUMA



## CITY ADMINISTRATION

Jay Simonton  
Acting City Administrator

Jennifer Reichelt  
Deputy City Administrator

## CITY DEPARTMENTS

Richard W. Files  
City Attorney

Lynda L. Bushong  
City Clerk

**James F. Coil**  
Municipal Court Judge

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

**Eric Urfer**  
Director of Parks and Recreation

**Alyssa Linville**  
Director of Planning and Neighborhood Services

Susan Smith  
Police Chief

Joel Olea  
Director of Public Works

Jeremy McCall  
Director of Utilities



# BUDGET PROCESS FLOW CHART

## DEPARTMENT BUDGETS

## CAPITAL IMPROVEMENT PROJECT BUDGET

**START**

Prepare Forecast Models



**DECEMBER**  
Operating Budget Guidelines

**JULY - AUG**  
CIP Budget Guidelines

**JANUARY**  
Department Operating Requests



**SEPTEMBER**  
Submit CIP Requests

**FEBRUARY**  
Review Operating Requests



**FEBRUARY**  
Review CIP Requests

**MARCH**  
Develop Annual Department Budgets



**MARCH**  
Develop CIP Budget

**APRIL**  
Council Worksession Review

**FINISH**

**MAY**  
Public Hearing & Budget Adoption

# CITY PROFILE

Yuma resides in southwestern Arizona, near the convergence of the Colorado and Gila rivers, and near the borders of California and the Mexican states of Sonora and Baja California. Known as one of the sunniest places on Earth, offers residents a year-round vista of surrounding rugged mountains and green agricultural fields.

The incorporated area of Yuma is approximately 121 square miles and houses more than 97,883 full-time residents. The City of Yuma is a full-service, council-manager government governed by a charter, Arizona state statutes, and an adopted Strategic Plan.

The City employs 1,277 people, both full-time and part-time, in 15 departments. Public services include police, fire, water and wastewater utilities, public works, solid waste services, parks and recreation, and arts and culture services.



## History

Yuma's history dates to 1540, when Spanish explorer Hernando de Alarcon became the first European to see the site of present-day Yuma. From 1540 to 1854, Yuma was under the flags of Spain and Mexico, but in 1854 became a territorial possession of the United States through the Gadsden Purchase. In the 1850s, Yuma became the major river crossing for California gold seekers. From the 1850s to the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, and others.

In the early 1900s, the U.S. Bureau of Reclamation completed the Yuma Project, which established or expanded an irrigation canal system that has since used the Yuma area's senior water rights for Colorado River water to make Yuma a prime agricultural center.



## Economic Base

Today, agriculture remains the largest segment of Yuma's economy, along with military and tourism.

Agribusiness now contributes more than \$3 billion annually to Yuma's economy. The Yuma area's agriculture is unique due to a combination of factors, including geographic location, fertile soils, agricultural efficiency, technological innovation, high-priority use water, an available workforce and environmental stewardship. The Yuma area is one of the most productive agricultural centers in the United States.

Yuma is home to two military bases that are critical to the nation's defense. Marine Corps Air Station Yuma (MCAS) conducts pilot tactical training using the adjacent Barry M. Goldwater Range. Along with several attack squadrons, including the famous Black Sheep squadron, the base is home to the Marine Aviation Weapons and Tactics Squadron One (MAWTS-1), which is the host of the graduate-level Weapons and Tactics Instructor Course (WTI). WTI is the Marine Corps version of "Top Gun." MCAS is now home to the first operational squadrons of the new F-35 Joint Strike Fighter program. The total annual impact to the local economy from MCAS is nearly \$700 million.



Another critical installation is the U.S. Army Yuma Proving Ground (YPG), one of the largest military installations in the world. YPG is the Army's center for desert natural environment testing and evaluation. This includes testing of all types of materiel, including prototype combat vehicles, artillery, conventional munitions, aircraft and other items critical to the Army's mission. YPG also contracts with other nations to test specialized equipment from around the globe.

Yuma's third major economic segment is tourism. Abundant sunshine and reliably pleasant winter weather draws an estimated 90,000 winter visitors. The average visitor stays three months; collectively their spending helps support local retail and hospitality sectors.

Adding to this segment is the Yuma Crossing National Heritage Area. Established in 2000 by Congress, it is the first and one of only two national heritage areas west of the Mississippi River. The city's ongoing riverfront development contributes to Yuma being a travel destination throughout the year.

# YUMA DEMOGRAPHICS

Form of Government	Council/Manager
Mayor's Term	4 Years - Elected at large
Council Term (6 Councilmembers)	4 Years - Elected at large (staggered terms)
Current Area in Square Miles	121
Area in Square Miles as of 2021	120.7
Current (2020 US Census) City of Yuma Population	96,044
2021 (2022 AZ Office Of Econ. Opp.) City of Yuma Population	97,883
Growth % 2010 – 2020 for City of Yuma	16.06%
Current (2022 AZ Office Of Econ. Opp.) Population of Yuma County	207,318
2020 Population of Yuma County	203,881
Area in Square Miles for Marine Corp Air Station (MCAS)Yuma	1,802.7
# of Military Personnel	5,613
# of Civilian Employees	2,261
MCAS Yuma Total Flight Hours (2018 Statistical Summary)	30,561
# of Winter Visitors to Yuma Area	90,000
Village of Yuma Incorporated	July 11, 1876 - A.F. Finlay, Mayor
Town of Yuma Incorporated	April 6, 1902 - R.S. Patterson, Mayor
City of Yuma Incorporated	April 7, 1914 - John H. Shanssey, Mayor
# of Employees (Full Time)	1,024
Average Daily Maximum Temperature	95° Fahrenheit
Average Daily Minimum Temperature	58° Fahrenheit
Average Yearly Rainfall in Inches	3 inches
Elevation above Sea Level	138 feet
# Golf Courses	10
# of School Districts	9
# of Schools	56
# of Students Enrolled in Public Schools	37,268
# of Colleges/Universities	4
2021 Limited Property Value for County of Yuma (State of AZ Dept. of Revenue)	\$1,443,613,170
2021 Limited Property Value for City of Yuma (State of AZ Dept. of Revenue)	\$688,822,602
2020 Limited Property Value for County of Yuma (State of AZ Dept. of Revenue)	\$1,365,743,788
2020 Limited Property Value for City of Yuma (State of AZ Dept. of Revenue)	\$652,905,803
Median Household Income (2021)	\$54,040
Zillow Home Value Index (2021)	\$227,163





# ADOPTED ANNUAL BUDGET

Fiscal Year 2023

# Total Budget

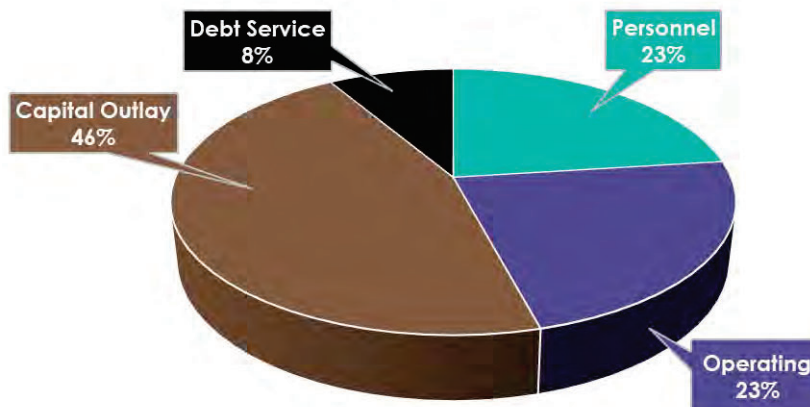
The total budget is \$413,778,129, which is \$88 million, or 18% less than the prior year total budget, and is \$34 million or 9% more net Public Safety Personnel Retirement System (PSPRS) Unfunded Actuarial Accrued Liability (UAAL).

Expenditures / Expenses	Amended Budget 2022	Budget FY 2023	Change	
			Amount	%
General Fund	\$ 81,385,197	\$ 98,952,584	\$ 17,567,387	22%
Water Fund	37,480,791	35,706,043	(1,774,748)	-5%
Waste Water Fund	34,239,957	36,422,191	2,182,234	6%
Highway Users Revenue Fund	10,647,660	11,774,014	1,126,354	11%
City Road Tax	15,118,777	15,571,719	452,942	3%
Two Percent Tax Fund	6,603,250	7,761,157	1,157,907	18%
ARPA	14,801,661	23,071,661	8,270,000	56%
All Other Funds	179,388,188	184,518,760	5,130,572	3%
<b>Total Before PSPRS UAAL</b>	<b>\$379,665,481</b>	<b>\$413,778,129</b>	<b>\$ 34,112,648</b>	<b>9%</b>
PSPRS Unfunded Liability	122,376,210	-	(122,376,210)	-100%
<b>Total Expenditures / Expenses</b>	<b>\$502,041,691</b>	<b>\$413,778,129</b>	<b>\$ (88,263,562)</b>	<b>-18%</b>

Does not include interfund transfers

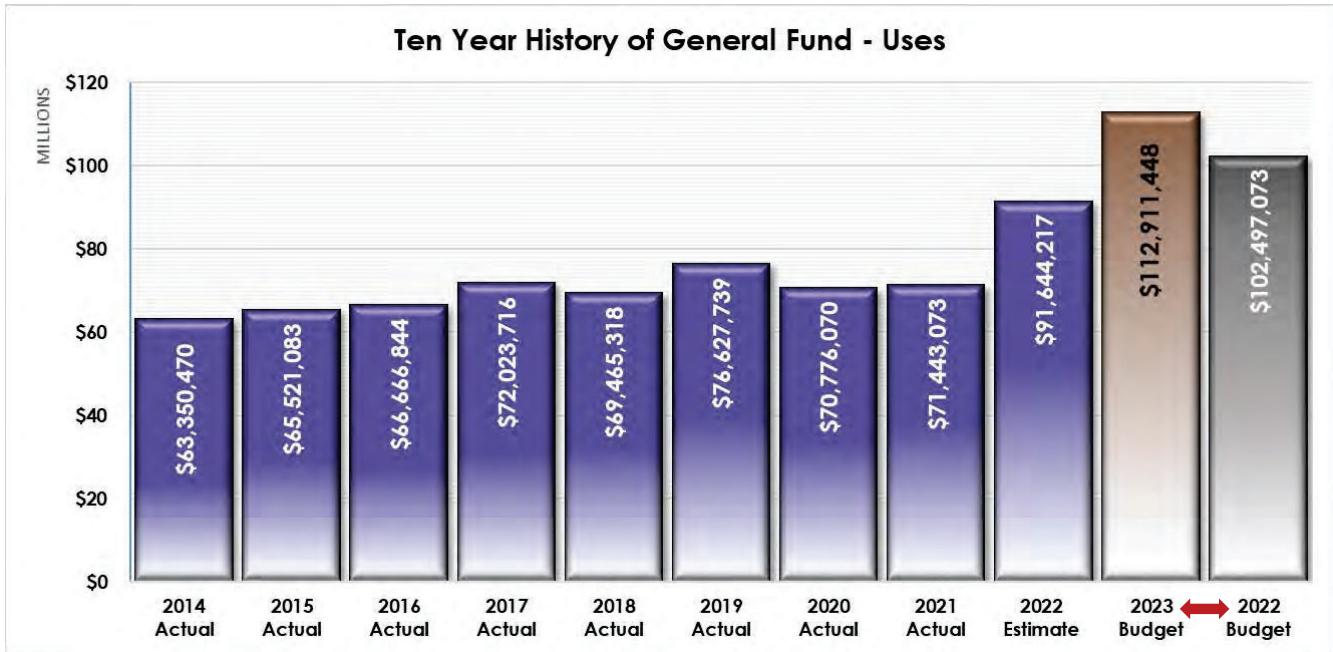
Detailed information of each department and their budgets can be found in the Department Briefs section of this document.

**Expenditures by Category**





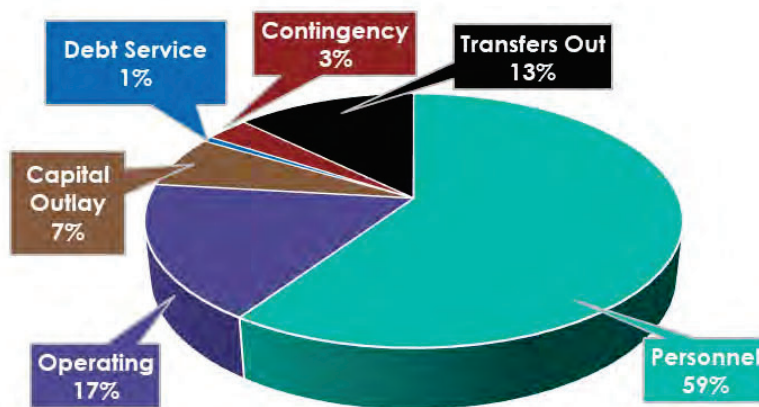
# General Fund Operating Uses



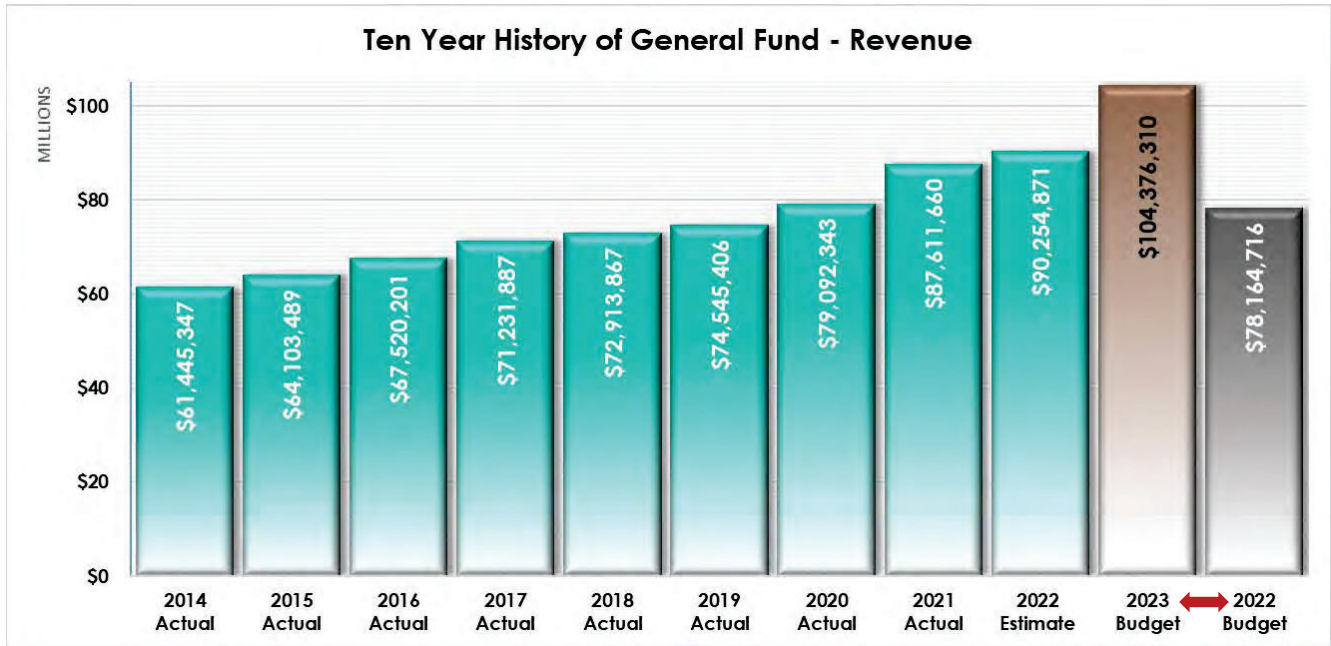
The major operating fund of the City, the General Fund has a total expenditure and transfer out budget amount of \$112,911,448. The onetime lump sum of \$122 million of PSPRS UAAL costs are not reflected in the totals.

Personnel is the primary expenditure category at \$67,136,122 or 59% of General Fund expenditures.

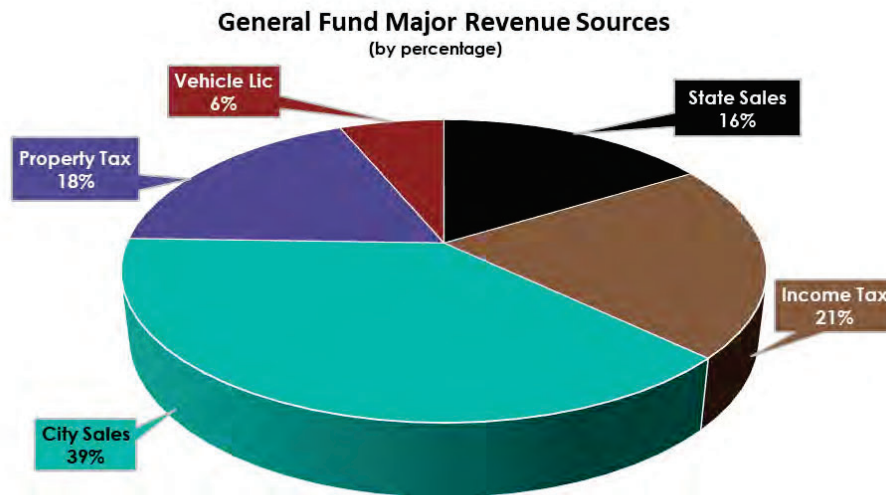
## General Fund Uses by Category



# General Fund Operating Sources



The General Fund revenues are budgeted at \$104,376,310. This is a 16% increase compared to the prior year estimates, and a 34% increase from the FY 2022 budget. The leading revenue source is local sales tax at 39%.

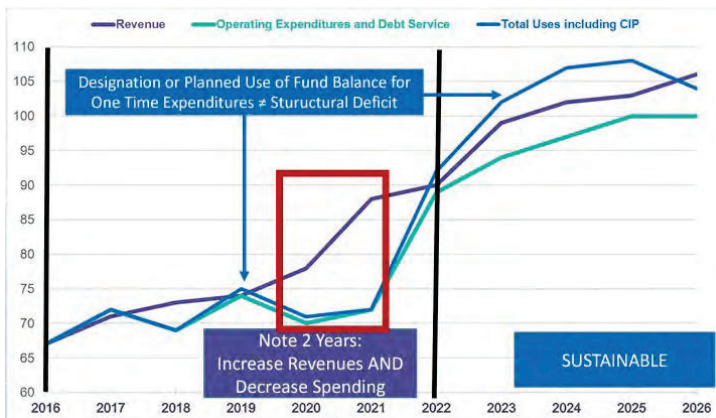




# General Fund Forecast

Forecasting, or the process of projecting revenues and expenditures over a long-term period, assists in the ability to gauge future operational plans and capital needs.

Since this is the first year of presenting the forecast, we have included three scenarios. Forecasts will be more extensive in the future. *(The following graphs were part of the third quarter financial report.)*

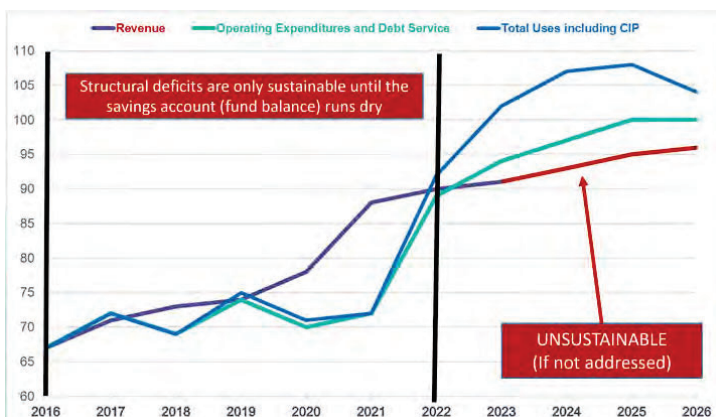
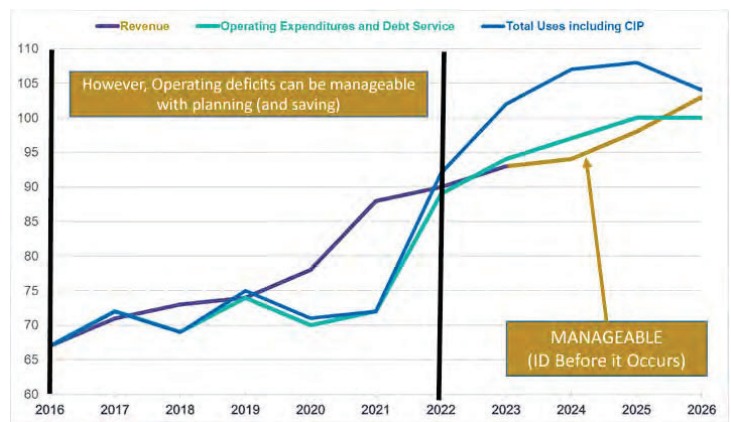


## What are the multi-year factors?

- Fleet repair, replace, expand
- IT life cycle, Cloud, subscriptions
- Debt service, Facilities, CIP
- Public safety equipment
- Employee costs and levels
- Designation of fund balances

## What are Possible Variables?

- Labor market, inflation
- State Shared Revenues
- Local, State economy
- New construction, available housing
- Legislative actions, voter initiatives
- Local, State population



## Importance of Fund Balance

A designated or planned use of the fund balance for a one-time expenditure does not equate to a structural deficit.

- Structural deficits are only sustainable until the fund balance runs dry.
- Operational deficits can be manageable with planning and saving.

# Contingencies

To assist in managing foreseeable risk and plan for the future, the FY 2023 Adopted 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 the budget adoption, Council authorized single year authority as outlined below.

CONTINGENCIES		
Purpose	Approval Authority	
	Administrative	City Council
A. Fuel (inflation)	\$ 629,238	\$ -
B. Vehicles (supply chain issues)	150,000	-
C. Equipment & Supplies	77,000	-
D. Health Insurance	78,000	-
E. Retirements (PTO payout)	670,000	-
F. Administrative Contingency	500,000	-
G. General Contingency	-	1,400,000
<b>Total</b>	<b>\$ 2,104,238</b>	<b>\$ 1,400,000</b>

A-E: Specific Purposes:

Contingencies in these categories are for specific purposes. City Council provided 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.

F: Administrative Contingency

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

G: General Contingency

This contingency will 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.

# Supplemental Exhibits

The chart below provides a recap of the pay plan adjustments from FY 2021 through FY 2023.

CITY PAY PLANS						
PERSONNEL	FY 2021	FY 2022			FY 2023	
	July / Nov	July / Dec	January	June	July	January
<b>Police and Fire Step Plan:</b> (Sworn and Frontline )	1 step 3.0%, 4.0% or 5%	1 step 3.0%, 4.0% or 5%	Base Adj 2.1% (1)	Cash Bonus \$ 3,000	1 step 3.0%, 4.0% or 5%	Range 3% (3)
<b>Police and Fire Open Range:</b> (Non-Sworn and Admin)	2.5% or LMS grade	3.0%	1.5% (2)	Cash Bonus \$ 1,500	4.0%	2% (4)
<b>Open Range Pay Plan:</b> (All Other City Staff)	2.5% or LMS grade	3.0%	1.5% (2)	\$ -	4.0%	2% (4)
(1) Step plan pay ranges were increased by 2.1%; all step employees received a 2.1% increase						
(2) Open range pay grades and ranges were increased between 5.0% and 4.5%; employees received a 1.5% increase. After the grade increase, if an employee fell below the grade's minimum they were brought up to the minimum						
(3) Step plan pay ranges are to increase by 3.0%; all step employees would receive a 3.0% increase						
(4) Open Range ranges are to increase by 2.0%; all non-step employees would receive a 2.0% increase						
<u>Step increases vary</u>						
Police Officer	10 steps	3.0% for steps 2-6; and 5.0% for steps 7-10				
Police Sergeant	6 steps	4.0% for steps 2-6				
Firefighter	10 steps	3.0% for steps 2-10				
Fire Engineer	9 steps	3.0% for steps 2-9				
Fire Captain	8 steps	3.0% for steps 2-8				

In addition to the pay plan adjustments, the City will be completing a Classification and Compensation Study, which will ensure market/internal structure alignment, simplify classification structures, and address recruitment and retention needs.

Understanding the critical nature of the situation with our public safety staffing levels, the City's goal is to have both the Police and Fire compensation studies completed early this fall, with a recommendation to Council to implement those plans early using a portion of the \$1.4 million General Contingency, which was included for the first time in this year's budget.

# Supplemental Exhibits

The chart below provides a summary of the full time equivalent (FTE) position changes from FY 2022 to FY 2023. For a more in depth look at all personnel by department and division, visit the Authorized Personnel section in the Appendix.

FULL TIME EQUIVELANTS ("FTE")					
Department	FY 2021	Actual FY 2022	Budget FY 2023	Chg + / -	Position Changes
Mayor and City Council* (E/O)	0	0	0	0	
City Administration	60	26	26	0	
Building Safety	0	58	61	3	Code Enforcement Specialist, IT Enterp Syst Eng
City Attorney	10	11	10	(1)	Government Relations Associate
Engineering	27	28	28	0	
Finance	33	35	35	0	+1 Accountant -1 Budget and Revenue Manager
Fire Department	137	138	138	0	
Human Resources	12	13	13	0	
Information Technology	32	32	31	(1)	IT Enterprise Systems Engineer
Municipal Court	21	24	26	2	Court Officer
Parks and Recreation	110	108	108	0	
Planning and Neighborhood Services	42	23	23	0	
Police Department	288	288	289	1	Video Analyst
Public Works	85	87	89	2	Heavy Equipment Operator
Utilities	137	143	147	4	+4 Water Systems Tech +1 W/WW Systems Supv -1 Administrative Assistant
<b>Total FTEs</b>	<b>994</b>	<b>1014</b>	<b>1024</b>	<b>10</b>	
*Elected Officials (E/O) do not count towards FTEs			Total includes approved provisional positions in FY 2022.		



# Supplemental Exhibits

The chart below shows two options presented for the primary property tax levy for FY 2023, which is considered Tax Year (TY) 2022. Last fiscal year, the City's property tax levy was at the maximum allowed by state law.

Overall, assessed values have increased 5.5% compared to last year. This includes an increase of 3.4% to base properties and 2.1% increase associated with new construction.

- A) The first scenario is the recommended option and is included in the FY 2023 Adopted Budget. This option lowers the tax rate (-3.3%) but 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.
- B) The second option was to continue at the maximum levy. This option lowers the property tax rate (-1.4%), but due to increases in assessed values, it would increase the tax levy by 2% for the existing tax base, plus new construction. This option would require a Truth-in-Taxation notice and public hearing on increasing the primary property tax levy.

The City's maximum levy for FY 2023 is \$15,407,888. The adopted levy (A) with no tax increase is \$303,000 under the maximum levy the City can assess.

TRUTH-IN-TAXATION OVERVIEW								
	FY 2021-22 (TY 2021)	FY 2022-23 (Tax Year 2022)						
	Total	Appreciation to Base	A) Stay at Same Base Levy (0% Increase)			B) Continue at Maximum Levy (2% Increase)		
			Base	New Construction	Total	Base	New Construction	Total
<b>Proposed 2022-23 Tax Levy</b>	-	-	\$ 14,808,556	\$ 296,882	\$ 15,105,438	\$ 15,105,049	\$ 302,838	\$ 15,407,888
<b>Total Assessed Valuation</b>	\$652,905,803	\$ 22,331,091	675,236,894	13,537,689	688,774,583	675,236,894	13,537,689	688,774,583
Taxed on per \$100	6,529,058		6,752,369	135,377	6,887,746	6,752,369	135,377	6,887,746
<b>Primary Property Tax Rate</b>	<b>2.2681</b>		<b>2.1930</b>	2.1930	2.1930	<b>2.2370</b>	2.2370	2.2370
<b>Primary Tax Levy</b>	14,808,556		14,807,945	296,882	<b>15,104,827</b>	15,105,049	302,838	<b>15,407,888</b>
			\$ (611) difference due to rounding			\$ 296,493 TNT required		
			0.00%			2.00%		
<b>TNT (Truth-in-Taxation)</b>			Not to be Published			Required to Publish		Difference: Stay at Same Base vs. Continue at the Max
\$100,000 Home Value			\$ 219.30			\$ 223.70		
2022-23 Primary Property Tax Levy per \$100,000 Home Value if the Tax Rate was not adjusted in FY2023			219.30			219.30		\$303,060
Proposed 2022-23 Primary Property Tax Levy Increase(Decrease) per \$100,000 Home Value			-			4.40		

# Supplemental Exhibits

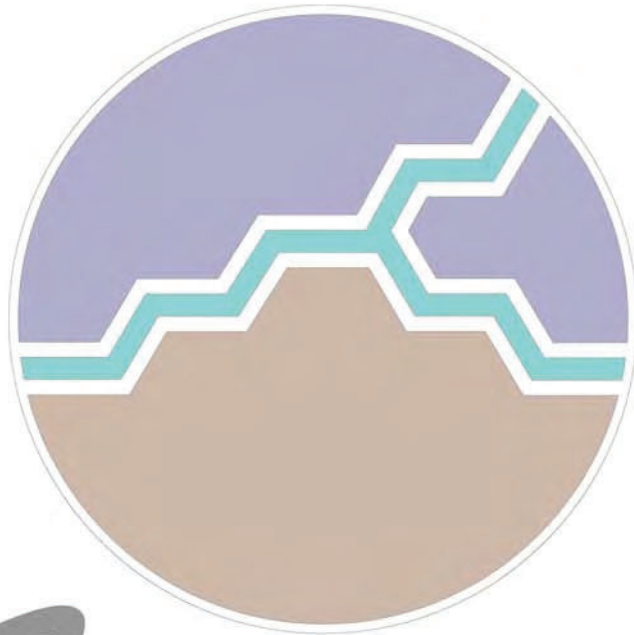
## TOTAL SOURCES AND USES

REVENUES	General	Highway User Revenue	City Road Tax	Public Safety Tax
Sales Tax	\$ 32,236,000	-	\$ 15,946,000	\$ 6,344,000
Property Tax	15,311,964	-	-	-
State Shared Revenue	36,377,000	9,500,000	-	-
ARPA Revenue	-	-	-	-
Other	20,451,346	41,500	115,010	12,000
<b>TOTAL REVENUES</b>	<b>104,376,310</b>	<b>9,541,500</b>	<b>16,061,010</b>	<b>6,356,000</b>
EXPENDITURES / EXPENSES				
Police	\$ 28,658,829	-	-	\$ 2,106,060
Fire	16,559,402	-	-	2,298,425
Public Works	-	10,709,651	1,575,665	-
Utilities	-	-	-	-
Engineering	330,783	-	2,589,269	-
Parks and Recreation	8,080,924	-	-	-
Planning & Neighborhood Services	2,351,171	-	-	-
Building Safety	9,452,585	-	-	-
Mayor and Council	1,339,110	36,900	-	-
Municipal Court	2,492,124	-	-	-
City Administration	3,032,811	-	-	-
City Attorney	1,576,221	-	-	-
Information Technology	4,676,672	-	-	-
Finance	2,811,777	-	-	-
Human Resources	1,530,396	-	-	-
General Government	8,891,839	127,463	100,323	-
Debt Service	749,365	-	18,288	513,166
Capital Improvements	6,418,575	900,000	11,288,174	2,340,000
<b>TOTAL EXPENDITURES / EXPENSES</b>	<b>98,952,584</b>	<b>11,774,014</b>	<b>15,571,719</b>	<b>7,257,651</b>
OTHER SOURCES / USES				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	(14,416,908)	(96,579)	(4,427,812)	(784,086)
Contingency	2,510,000	-	-	-
<b>TOTAL OTHER SOURCES / USES</b>	<b>(11,906,908)</b>	<b>(96,579)</b>	<b>(4,427,812)</b>	<b>(784,086)</b>
Net change in Fund Balances	(6,483,182)	(2,329,093)	(3,938,521)	(1,685,737)
Fund Balances - Beginning July 1	43,709,898	4,284,311	12,214,301	4,816,245
<b>Fund Balances - Ending June 30</b>	<b>37,226,715</b>	<b>1,955,218</b>	<b>8,275,780</b>	<b>3,130,508</b>
PRIOR YEAR BUDGET				
Amended Budget FY 2022	81,385,197	10,647,660	15,118,777	4,739,658
\$ Change	17,567,387	1,126,354	452,942	2,517,993

# Supplemental Exhibits

## TOTAL SOURCES AND USES

Two Percent	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	FY 2023 Total
\$ 8,300,000	-	-	-	-	-	\$ 62,826,000
-	344,500	-	-	-	-	15,656,464
-	-	-	-	6,805,000	-	52,682,000
-	23,071,661	-	-	-	-	23,071,661
757,500	40,712,457	2,091,200	-	58,203,015	6,280,253	128,664,281
<b>9,057,500</b>	<b>64,128,618</b>	<b>2,091,200</b>	<b>-</b>	<b>65,008,015</b>	<b>6,280,253</b>	<b>282,900,406</b>
-	\$ 3,160,823	1,004,000	-	-	\$ 881,525	\$ 35,811,237
-	1,870,506	5,100	-	-	1,584,392	22,317,825
-	626,758	-	-	5,293,407	3,294,676	21,500,157
-	-	-	-	27,450,873	372,900	27,823,773
8,024	-	8,000	-	1,031,037	-	3,967,113
5,073,435	4,631,116	10,000	-	2,100,478	-	19,895,953
-	6,609,717	-	-	-	-	8,960,888
-	-	-	-	-	37,537	9,490,122
750,000	-	-	-	-	-	2,126,010
-	100,000	-	-	-	-	2,592,124
524,308	3,146,635	-	-	-	-	6,703,754
-	10,000	-	-	-	1,150,000	2,736,221
-	100,000	-	-	4,361,727	40,425	9,178,824
-	-	-	-	-	-	2,811,777
-	-	-	-	-	-	1,530,396
517,390	4,405,080	230	-	821,456	5,358,136	20,221,917
-	5,292	-	20,761,375	13,329,892	-	35,377,378
888,000	39,835,411	6,116,000	-	112,946,500	-	180,732,660
<b>7,761,157</b>	<b>64,501,338</b>	<b>7,143,330</b>	<b>20,761,375</b>	<b>167,335,370</b>	<b>12,719,591</b>	<b>413,778,129</b>
-	-	-	-	-	-	-
\$ -	\$ 137,962	\$ -	\$ 20,761,375	\$ 800,000	\$ -	\$ 21,699,337
(1,731,601)	-	-	-	(242,350)	-	(21,699,337)
-	-	-	-	-	-	2,510,000
<b>(1,731,601)</b>	<b>137,962</b>	<b>-</b>	<b>20,761,375</b>	<b>557,650</b>	<b>-</b>	<b>2,510,000</b>
(435,258)	(234,758)	(5,052,360)	(0)	(101,769,705)	(6,439,338)	(128,367,953)
3,209,830	(206,556)	12,442,059	30,629	248,202,577	25,089,772	353,793,068
<b>2,774,572</b>	<b>(441,314)</b>	<b>7,389,699</b>	<b>30,629</b>	<b>146,432,873</b>	<b>18,650,434</b>	<b>225,425,343</b>
<b>6,603,250</b>	<b>61,637,746</b>	<b>5,934,000</b>	<b>27,923,356</b>	<b>154,805,459</b>	<b>10,200,092</b>	<b>378,995,195</b>
<b>1,157,907</b>	<b>2,863,592</b>	<b>1,209,330</b>	<b>(7,161,981)</b>	<b>12,529,911</b>	<b>2,519,499</b>	<b>34,782,934</b>



CITY OF  
*Yuma*



# FUND INFORMATION

---



# FUND INFORMATION

---

General Fund	39
Special Revenue Funds	
Highway User Revenue Fund	44
City Road Tax Fund	47
Public Safety Tax Fund	49
Two Percent Tax Fund	51
Mall Maintenance Fund	53
Maintenance Improvement Districts	55
Grant Funds	57
American Rescue Plan Act Fund	58
Debt Service Funds	59
Capital Projects Fund	60
Enterprise Funds	
Water Funds	62
Wastewater Funds	64
Yuma Regional Communications System Fund	67
Solid Waste Fund	68
Desert Hills Golf Course Fund	69
Internal Service Funds	
Equipment Replacement Fund	71
Equipment Maintenance Fund	72
Insurance Reserve Fund	73
Workers Compensation Fund	74

## General Fund

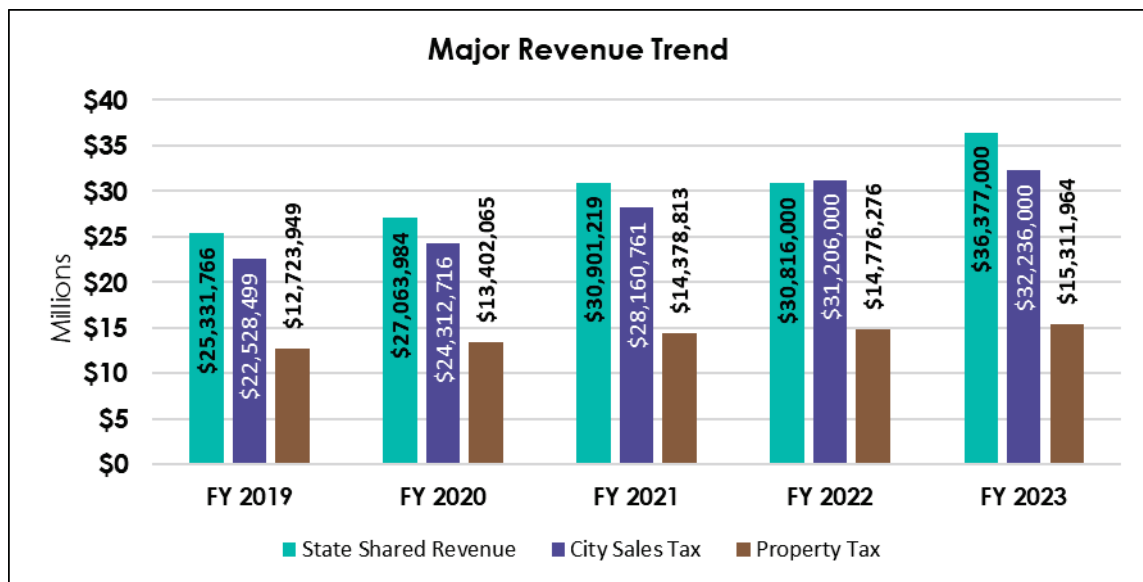
The General Fund is the main operating fund of the City. This Fund supports all or a portion of nearly every department. The main revenue sources are general-purpose taxes such as property taxes, the one percent (1%) City Sales Tax and State Shared Revenues. Other revenues include unrestricted charges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

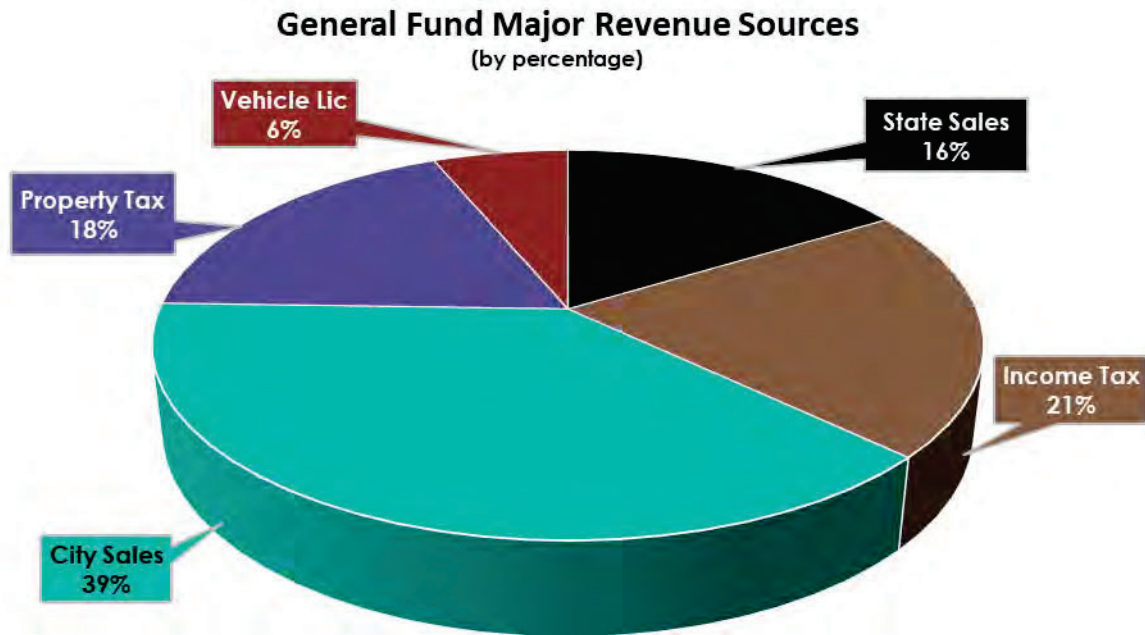
The graph below illustrates the major revenue trends over five years, to include FY 2023 projections.



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

<b>Ten-year History of General Fund - Major Revenues</b>						
	<b>State Sales</b>	<b>Income Tax</b>	<b>City Sales Tax</b>	<b>Property Tax</b>	<b>Vehicle Lic Tax</b>	
2013	\$ 7,600,328	\$ 9,506,288	\$ 19,248,864	\$ 9,495,271	\$ 2,948,529	
2014	7,507,882	9,656,745	19,517,306	9,339,855	3,111,124	
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 Estimated	13,353,000	12,638,000	31,206,000	14,776,276	4,825,000	
<b>2023 Budgeted</b>	<b>\$ 13,676,000</b>	<b>\$ 17,441,000</b>	<b>\$ 32,236,000</b>	<b>\$ 15,311,964</b>	<b>\$ 5,260,000</b>	

This chart shows the percentage of major revenue totaling the General Fund.



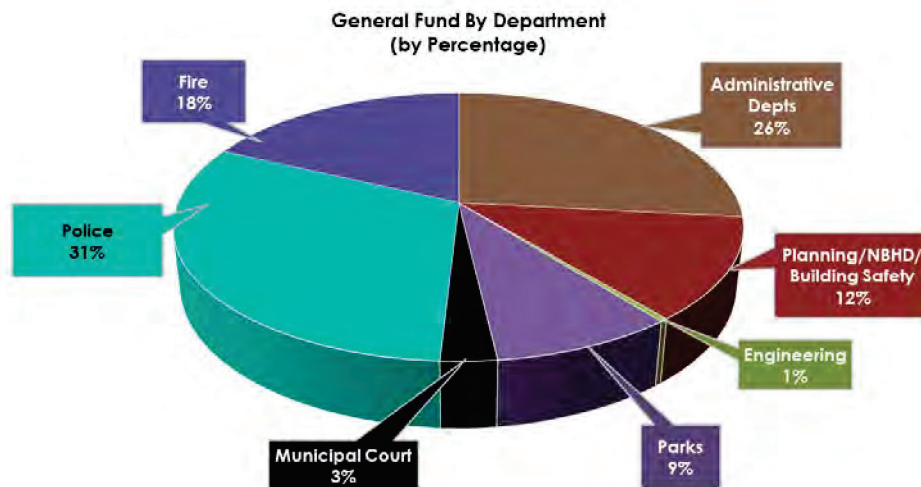


This table shows the dollar amount budgeted in General Fund by department.

General Fund Expenditures by Department	Actual FY 2021	Estimate FY 2022	Budget FY 2022	Budget FY 2023	Budget to Budget Difference
Mayor & City Council	\$ 849,830	\$ 1,323,425	\$ 1,331,119	\$ 1,339,110	0.6%
Municipal Court	2,059,678	2,206,238	2,235,171	2,492,124	11.5%
City Administration	7,960,445	2,622,508	2,823,507	3,066,963	8.6%
City Attorney	1,202,357	1,512,444	1,531,422	1,576,221	2.9%
Information Technology	2,881,295	3,989,564	4,627,399	5,330,875	15.2%
Finance	2,092,107	2,217,859	2,627,486	2,811,777	7.0%
Human Resources	1,142,050	1,278,899	1,372,287	1,530,396	11.5%
General Government	2,881,133	485,996	6,437,156	8,920,869	38.6%
Planning & Neighborhood Services	3,141,759	1,923,365	2,001,558	1,893,127	-5.4%
Building Safety	336	8,112,068	8,269,487	9,467,921	14.5%
Engineering	391,639	412,378	395,227	330,783	-16.3%
Parks & Recreation	5,397,381	6,999,020	7,663,730	8,091,508	5.6%
Police	48,090,530	92,373,723	25,587,260	28,658,829	12.0%
Fire	29,396,732	70,761,309	17,428,097	16,565,462	-4.9%
PSPRS - Unfunded Liability	-	-	122,376,210	-	-100.0%
Intracity Cost Allocation	(5,210,709)	(5,210,709)	(5,210,709)	-	-100.0%
	<u>\$ 102,276,563</u>	<u>\$ 191,008,087</u>	<u>\$ 201,496,407</u>	<u>\$ 92,075,965</u>	-54.3%

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.



On February 19, 2021, the City issued \$159,475,000 in taxable pledge revenue bonds to pay the balance of the net (unfunded) pension liability for Public Safety. Debt service payments are scheduled semi-annually, on July 15<sup>th</sup> (principal and interest) and January 15<sup>th</sup> (interest only). In order to comply with City's obligations in a timely manner, the City must remit funds to the Fiscal Agent in advance by July 6<sup>th</sup> for the July payment.

GENERAL FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 29,236,186</b>	<b>\$ 47,882,402</b>	<b>\$ 47,882,402</b>	<b>\$ 43,511,448</b>
Sources:				
Estimated Revenues	\$ 87,523,210	\$ 90,144,871	\$ 82,364,716	\$ 104,266,310
PSPRS Pension Bond Proceeds	159,475,000	-	-	-
<b>Total Sources</b>	<b>\$ 246,998,210</b>	<b>\$ 90,144,871</b>	<b>\$ 78,164,716</b>	<b>\$ 104,266,310</b>
Uses:				
Expenditures				
Personnel	\$ 55,753,649	\$ 56,198,861	\$ 60,762,897	\$ 67,136,122
Operating	8,770,516	11,423,599	12,857,687	19,591,887
Operating Contingency(Budget only)	-	-	-	3,504,238
Capital Outlay	320,618	674,235	5,194,316	1,094,353
Capital Improvements	54,600	1,908,374	2,265,000	6,418,575
Debt Service	2,431,796	335,182	305,297	749,365
<b>Total Expenditures</b>	<b>\$ 67,331,180</b>	<b>\$ 70,540,251</b>	<b>\$ 81,385,197</b>	<b>\$ 98,494,540</b>
Transfers Out:				
Yuma Mall Maintenance Fund	\$ 93,473	\$ 117,653	\$ 125,563	\$ 137,962
Debt Service Fund	4,018,420	20,986,313	20,986,313	14,278,946
<b>Total Transfers Out</b>	<b>4,111,893</b>	<b>21,103,966</b>	<b>21,111,876</b>	<b>14,416,908</b>
<b>Total Uses</b>	<b>\$ 71,443,073</b>	<b>\$ 91,644,217</b>	<b>\$ 102,497,073</b>	<b>\$ 112,911,448</b>
PSPRS Pension/Issuance Costs/Reserve	\$ 35,000,000	\$ 122,376,210	\$ 122,376,210	\$ -
Change in Designated Fund Balance	121,908,921	(119,504,602)	(122,376,210)	(2,510,000)
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 47,882,402</b>	<b>\$ 43,511,448</b>	<b>\$ 23,550,045</b>	<b>\$ 37,376,309</b>
<b>The FY 2022 Budget contains budget amendment presented to Council for consideration with the FY 2023 Budget Ordinance.</b>				
<b>Planned Use of Fund balance for One Time Use \$ (4,370,954) \$ (6,135,138)</b>				

Fund balances approximating 20% of total revenues are targeted for retention each year. 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. Additionally, collection of the first half of the property tax does not occur until November, further compounding the need for adequate cash flow in the beginning months of the fiscal year.

Combined with the General Fund within the City's financial statements, but shown separately in the budget, is the Arizona Ave Apartments. This property was purchased in anticipation of the road widening of Arizona Avenue, however the City now rents these apartments.

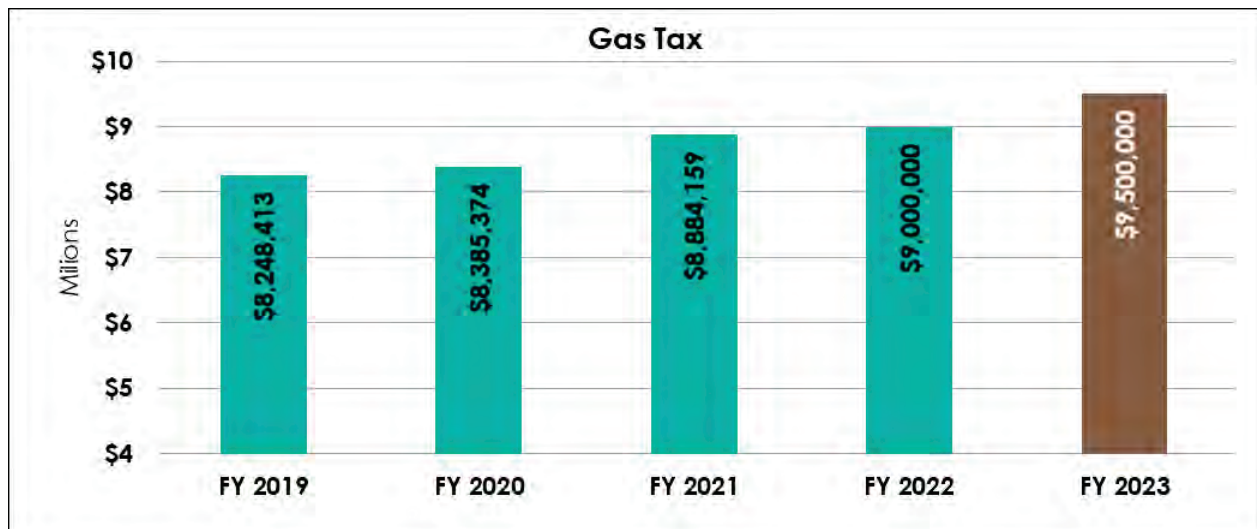
<b>ARIZONA AVENUE APARTMENTS</b>				
<b>Sources and Uses</b>	<b>ACTUAL FY 2021</b>	<b>ESTIMATE FY 2022</b>	<b>AMENDED FY 2022</b>	<b>BUDGET FY 2023</b>
<b>Unassigned Fund Balance July 1,</b>	<b>\$ -</b>	<b>\$ 88,450</b>	<b>\$ -</b>	<b>\$ 198,450</b>
Sources:				
Estimated Revenues	88,450	110,000	-	110,000
<b>Total Sources</b>	<b>\$ 88,450</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 110,000</b>
Uses:				
Operating	-	-	-	458,044
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,044</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 88,450</b>	<b>\$ 198,450</b>	<b>\$ -</b>	<b>\$ (149,594)</b>

## 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 2023.





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

<b>HURF Fund Expenditures by Division</b>	<b>Actual FY 2021</b>	<b>Estimate FY 2022</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>	<b>Budget to Budget</b>
General Government	\$ -	\$ -	\$ 63,913	\$ 127,463	99%
Mayor and City Council	21,537	-	24,710	36,900	49%
Technical Services	-	34,829	34,833	76,639	120%
Curbs, Gutters, Sidewalks	390,388	498,330	658,127	734,242	12%
Code Enforcement	109,325	101,050	82,498	73,630	-11%
Storm Drain Maintenance	256,960	278,994	273,841	298,368	9%
Street Lighting	914,626	1,017,781	1,024,333	1,023,149	0%
Street Maintenance	1,819,472	1,847,842	2,030,036	2,254,928	11%
Pavement Preservation	3,309,026	2,876,504	2,860,558	3,104,760	9%
Street Sweeping	606,454	607,835	624,558	953,643	53%
Retention Basin Maintenance	1,255,501	1,319,781	1,367,887	1,554,392	14%
Traffic Signs and Striping	506,439	526,876	602,366	635,900	6%
<b>Total (excluding Capital Improvements)</b>	<b>\$ 9,189,728</b>	<b>\$ 9,109,822</b>	<b>\$ 9,647,660</b>	<b>\$ 10,874,014</b>	<b>13%</b>

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 \$2.9 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.

The State Legislature reduced its sweep of HURF revenues over the past few years, allowing the fund balance to return to a healthier level. Since FY 2017, the City is able to use HURF funds for Capital projects. A list of Capital Improvement Projects is in the Capital Spending and Debt Management Section. Whether the fund will support continued capital projects into the future will depend upon the State Legislature's appetite for other government's money.

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.

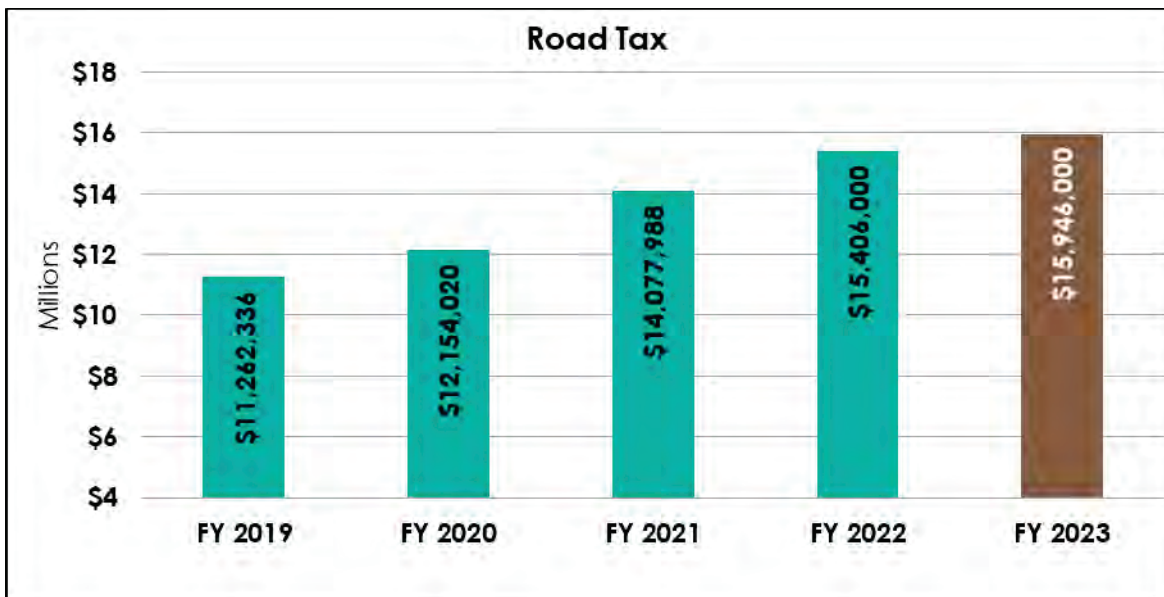
HIGHWAY USERS REVENUE FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 5,113,788</b>	<b>\$ 4,562,776</b>	<b>\$ 5,221,619</b>	<b>\$ 4,284,311</b>
Sources:				
Estimated Revenues	8,943,992	9,043,545	8,330,200	9,541,500
<b>Total Sources</b>	<b>\$ 8,943,992</b>	<b>\$ 9,043,545</b>	<b>\$ 8,330,200</b>	<b>\$ 9,541,500</b>
Uses:				
Expenditures				
Personnel	\$ 2,734,685	\$ 2,987,629	\$ 3,137,201	\$ 3,500,809
Operating	6,228,072	6,107,947	6,136,281	6,667,983
Capital Outlay	226,971	14,246	374,178	705,222
Capital Improvements	188,531	95,511	1,000,000	900,000
<b>Total Expenditures</b>	<b>\$ 9,378,259</b>	<b>\$ 9,205,333</b>	<b>\$ 10,647,660</b>	<b>\$ 11,774,014</b>
Transfers Out:				
Debt Service Fund	\$ 116,745	\$ 116,677	\$ 116,677	\$ 96,579
Total Transfers Out	116,745	116,677	116,677	96,579
<b>Total Uses</b>	<b>\$ 9,495,004</b>	<b>\$ 9,322,010</b>	<b>\$ 10,764,337</b>	<b>\$ 11,870,593</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 4,562,776</b>	<b>\$ 4,284,311</b>	<b>\$ 2,787,482</b>	<b>\$ 1,955,218</b>

## 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.



**CITY ROAD TAX**

<b>Sources and Uses</b>	<b>ACTUAL FY 2021</b>	<b>ESTIMATE FY 2022</b>	<b>AMENDED FY 2022</b>	<b>BUDGET FY 2023</b>
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 6,104,116</b>	<b>\$ 11,002,872</b>	<b>\$ 6,071,894</b>	<b>\$ 12,214,301</b>
Sources:				
Estimated Revenues	14,172,411	15,526,542	13,910,956	16,061,010
<b>Total Sources</b>	<b>\$ 14,172,411</b>	<b>\$ 15,526,542</b>	<b>\$ 13,910,956</b>	<b>\$ 16,061,010</b>
Uses:				
Expenditures				
Personnel	\$ 1,498,372	\$ 1,780,814	\$ 2,141,016	\$ 2,378,551
Operating	1,466,794	1,697,798	1,841,261	1,757,190
Capital Outlay	-	12,000	61,500	129,516
Capital Improvements	1,779,179	6,359,616	11,056,000	11,288,174
Debt Service	51,996	10,000	19,000	18,288
<b>Total Expenditures</b>	<b>\$ 4,796,341</b>	<b>\$ 9,860,228</b>	<b>\$ 15,118,777</b>	<b>\$ 15,571,719</b>
Transfers Out:				
Debt Service Fund	\$ 4,477,314	\$ 4,454,885	\$ 4,454,885	\$ 4,427,812
Improvement Districts	-	-	106,410	-
Total Transfers Out	4,477,314	4,454,885	4,561,295	4,427,812
<b>Total Uses</b>	<b>\$ 9,273,655</b>	<b>\$ 14,315,113</b>	<b>\$ 19,680,072</b>	<b>\$ 19,999,531</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 11,002,872</b>	<b>\$ 12,214,301</b>	<b>\$ 302,778</b>	<b>\$ 8,275,780</b>

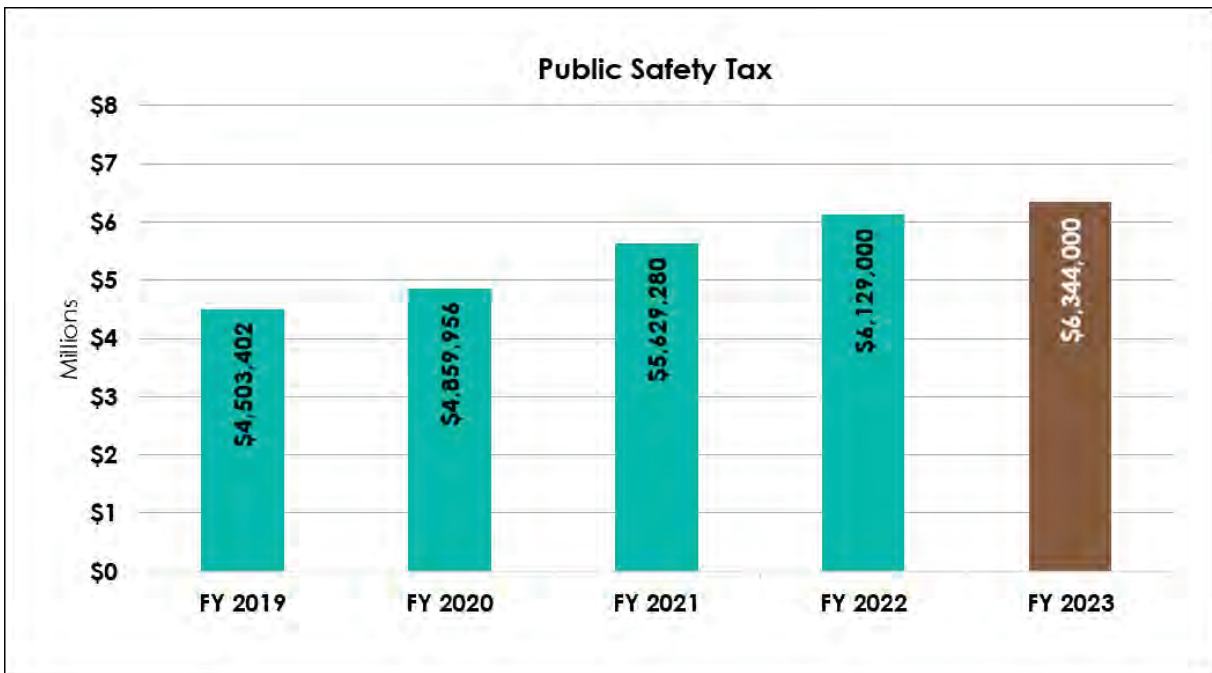


## Public Safety Tax Fund

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 2023 projections.



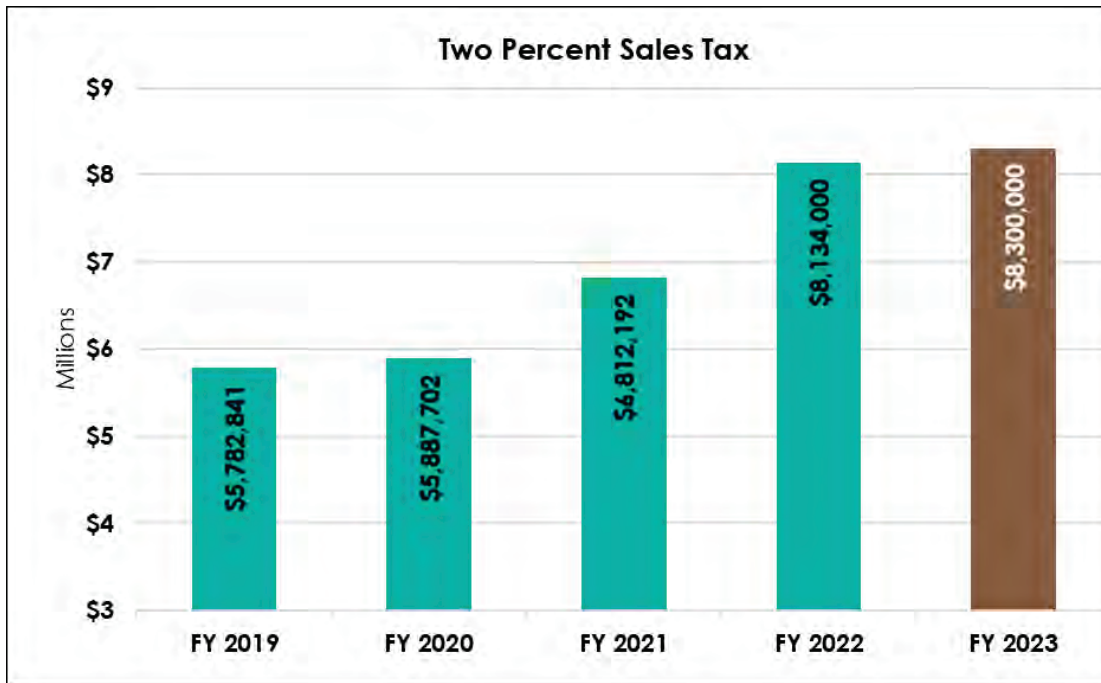
**PUBLIC SAFETY TAX FUND**

Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 2,654,338</b>	<b>\$ 4,296,025</b>	<b>\$ 3,778,721</b>	<b>\$ 4,816,246</b>
Sources:				
Estimated Revenues	5,641,722	6,141,050	5,518,000	6,356,000
<b>Total Sources</b>	<b>\$ 5,641,722</b>	<b>\$ 6,141,050</b>	<b>\$ 5,518,000</b>	<b>\$ 6,356,000</b>
Uses:				
Expenditures				
Operating	\$ 1,846,514	\$ 3,786,479	\$ 3,333,441	\$ 4,064,417
Capital Outlay	423,547	527,181	633,261	481,680
Capital Improvements	425,908	-	445,000	2,340,000
Debt Service	356,074	359,925	327,956	371,554
<b>Total Expenditures</b>	<b>\$ 3,052,043</b>	<b>\$ 4,673,585</b>	<b>\$ 4,739,658</b>	<b>\$ 7,257,651</b>
Transfers Out:				
Debt Service Fund	\$ 947,992	\$ 947,244	\$ 947,244	\$ 784,086
Total Transfers Out	947,992	947,244	947,244	784,086
<b>Total Uses</b>	<b>\$ 4,000,035</b>	<b>\$ 5,620,829</b>	<b>\$ 5,686,902</b>	<b>\$ 8,041,737</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 4,296,025</b>	<b>\$ 4,816,245</b>	<b>\$ 3,609,819</b>	<b>\$ 3,130,509</b>

## Two Percent Tax Fund

The Two Percent (2%) Tax fund accounts for its namesake revenue source. Originally approved by voters in 1971, renewed by voters for 15 years in 1994 and in 2009, 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 requires expenditure of \$600,000 to the Historic Yuma Crossing Area (Heritage Area) located within the city limits; and \$400,000 to conventions and tourism.

The graph below presents five years of the Two Percent sales tax, including FY 2023 projections, and illustrates steady growth experienced in the past five years.



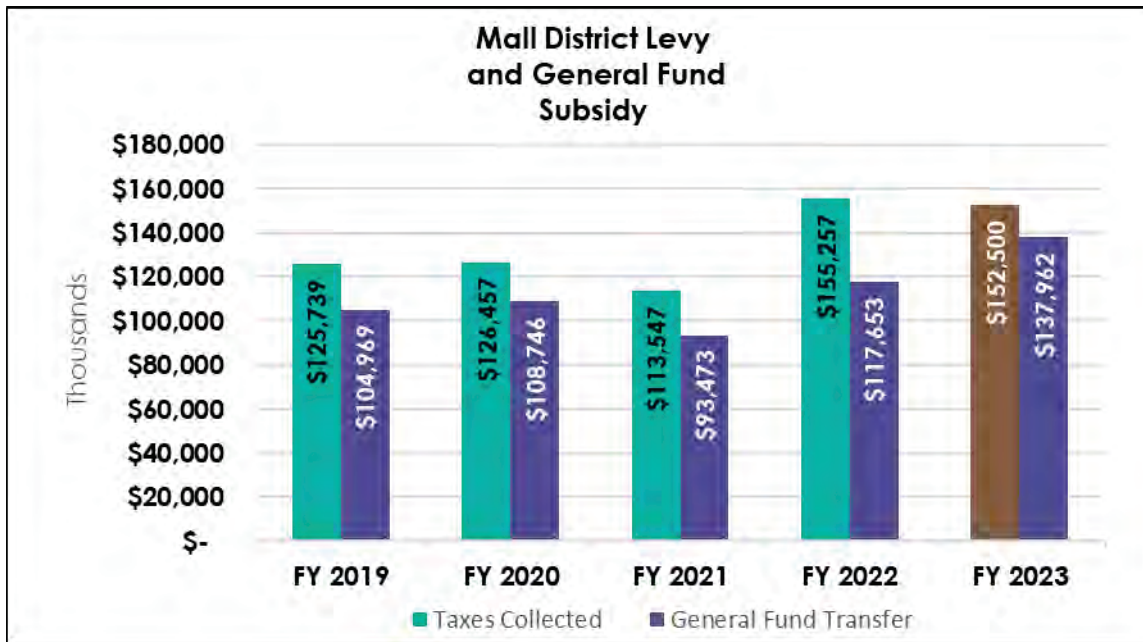
<b>TWO PERCENT TAX FUND</b>				
<b>Sources and Uses</b>	<b>ACTUAL FY 2021</b>	<b>ESTIMATE FY 2022</b>	<b>AMENDED FY 2022</b>	<b>BUDGET FY 2023</b>
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 773,876</b>	<b>\$ 1,950,278</b>	<b>\$ 1,454,199</b>	<b>\$ 3,209,830</b>
Sources:				
Estimated Revenues	7,068,107	8,858,875	6,944,300	9,057,500
<b>Total Sources</b>	<b>\$ 7,068,107</b>	<b>\$ 8,858,875</b>	<b>\$ 6,944,300</b>	<b>\$ 9,057,500</b>
Uses:				
Expenditures				
Personnel	\$ 2,014,100	\$ 2,390,857	\$ 2,765,834	\$ 2,991,350
Operating	2,881,987	3,329,168	3,189,000	3,681,807
Capital Outlay	115,788	75,133	131,116	200,000
Capital Improvements	9,300	278,708	517,300	888,000
Debt Service	49,489	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,070,664</b>	<b>\$ 6,073,866</b>	<b>\$ 6,603,250</b>	<b>\$ 7,761,157</b>
Transfers Out:				
Debt Service Fund	\$ 571,041	\$ 1,125,457	\$ 1,125,457	\$ 931,601
Desert Hills Golf Course Fund	250,000	400,000	400,000	800,000
Total Transfers Out	821,041	1,525,457	1,525,457	1,731,601
<b>Total Uses</b>	<b>\$ 5,891,705</b>	<b>\$ 7,599,323</b>	<b>\$ 8,128,707</b>	<b>\$ 9,492,758</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 1,950,278</b>	<b>\$ 3,209,830</b>	<b>\$ 269,792</b>	<b>\$ 2,774,572</b>
<b>Revenues within this fund include 2% Sales Tax as well as revenues from park rentals and concessions</b>				



## 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. The levy for FY 2022 was \$139,257 at a rate of \$3.9800. The rate adopted for FY 2023 is \$4.1500, which will increase the levy to \$145,000.



MALL MAINTENANCE FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ -	\$ -	\$ -	\$ -
Sources:				
Estimated Revenues	\$ 113,547	\$ 155,257	\$ 146,757	\$ 152,500
Transfers In:				
General Fund	93,473	117,653	125,563	137,962
Total Transfers In	93,473	117,653	125,563	137,962
<b>Total Sources</b>	<b>\$ 207,020</b>	<b>\$ 272,910</b>	<b>\$ 272,320</b>	<b>\$ 290,462</b>
Uses:				
Expenditures				
Personnel	\$ 105,566	\$ 118,179	\$ 117,589	\$ 131,555
Operating	101,454	141,824	142,044	153,615
Capital Outlay	-	7,615	7,395	-
Debt Service	-	5,292	5,292	5,292
Total Expenditures	207,020	272,910	272,320	290,462
<b>Total Uses</b>	<b>\$ 207,020</b>	<b>\$ 272,910</b>	<b>\$ 272,320</b>	<b>\$ 290,462</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 2023 were finalized with City Council at both the June 15, 2022 Public Hearing as well as the July 6, 2022 adoption of the City primary property tax rate and the Mall Maintenance District.

The City has established 11 active MIDs for FY 2023. 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 below shows that expenditures started accruing in FY 2021.

MAINTENANCE IMPROVEMENT DISTRICT				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ -	\$ (33,462)	\$ -	\$ (206,556)
Sources:				
Estimated Revenues	\$ -	\$ 38,700	\$ 69,800	\$ 192,000
Transfers In:				
Road Tax	-	-	106,410	-
Total Transfers In	-	-	106,410	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ 38,700</b>	<b>\$ 176,210</b>	<b>\$ 192,000</b>
Uses:				
Expenditures				
Operating	\$ 33,462	\$ 211,794	\$ 169,800	\$ 426,758
Total Expenditures	33,462	211,794	169,800	426,758
<b>Total Uses</b>	<b>\$ 33,462</b>	<b>\$ 211,794</b>	<b>\$ 169,800</b>	<b>\$ 426,758</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ (33,462)</b>	<b>\$ (206,556)</b>	<b>\$ 6,410</b>	<b>\$ (441,314)</b>
Negative fund balance is a loan from the General Fund which will be repaid in future district assessments.				

The 11 active MID's are listed below. 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.

ID No.	Maintenance Improvement District	Tax Authority No.	FY 2023			
			Projected Expenditures	Temporary Loan from City	Adopted MID Property Tax Rate	Estimated Levy
100	Park West Units 4 and 5	3105701	\$14,906	-	\$0.7000	\$15,440
102	Cielo Verde Unit Three Phases 1 and 2	3105501	12,140	-	1.2245	15,860
104	Desert Sky Unit 1	3105601	52,343	\$12,308	1.3000	40,035
107	Saguaro Units 3 and 4	3104701	21,140	-	0.8005	21,140
108	Driftwood Ranch Units 1 and 2	3104501	19,030	-	0.7240	19,030
109	Livingston Ranch Unit No. 2	3104601	25,135	8,395	1.4000	16,740
110	Desert Sands Unit No. 1 *	3104901	27,140	800	1.6000	26,340
111	Villa Serena Unit No. 1 *	3105001	18,048	12,118	1.6000	5,930
112	Araby North Subdivision*	3105101	13,650	10,460	1.6000	3,190
113	Autumn Valley Subdivision*	3105201	19,030	18,660	1.6000	370
115	La Estancia Subdivision*	3105301	33,496	10,403	1.6000	23,093

The following worksheet provides the adopted County property tax information for tax year 2022, with a focus on the City of Yuma maintenance improvement districts. The property tax levies and rates were approved on Monday, August 15, 2022.

ADOPTED PROPERTY TAX LEVIES AND RATES PER \$100 OF VALUATION PER A.R.S. § 42-17151 YUMA COUNTY								
T/A #	County Fund	JURISDICTION / PURPOSE	FISCAL YEAR 2023			FISCAL YEAR 2022		
			NAV / ACREAGE OR PARCELS *	SECONDARY		NAV / ACREAGE OR PARCELS *	SECONDARY	
				LEVY	RATE		LEVY	RATE
<b>City of Yuma</b>								
2820401	99828	Downtown Mall Maintenance District	3,488,030	144,753	4.1500	3,498,908	139,257	3.9800
3105701	99987	Park West Units 4&5 (MID 100)	2,205,714	15,440	0.7000	1,211,984	13,400	1.1056
3105501	99842	Cielo Verde Unit 3 PHS 1&2 (MD102)	991,435	12,140	1.2245	-	-	-
3105601	99980	Desert Sky #1 (MID 104)	3,079,587	40,035	1.3000	1,975,837	21,799	1.1033
3104701	99845	Saguaro Units 3&4 (MID 107)	2,640,468	21,137	0.8005	1,738,554	13,995	0.8050
3104501	99843	Driftwood Ranch 1&2 (MID108)	2,628,927	19,033	0.7240	1,248,993	14,000	1.1209
3104601	99844	Livingston Ranch #2 (MID109)	1,196,013	16,744	1.4000	594,198	6,600	1.1107
3104901	99981	Desert Sands Unit 1 (MID 110)	1,646,532	26,345	1.6000	-	-	-
3105001	99982	Villa Serena Unit 1 (MID 111)	370,970	5,935	1.6000	-	-	-
3105101	99983	Araby North Subdivision (MID112)	199,880	3,198	1.6000	-	-	-
3105201	99984	Autumn Valley Subdivision (MID113)	23,278	372	1.6000	-	-	-
3105301	99985	La Estancia (MID115)	1,443,334	23,093	1.6000	-	-	-
<b>Subtotal</b>				<b>328,226</b>	<b>18.2990</b>		<b>209,051</b>	<b>9.2255</b>



## 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.

GRANT FUNDS				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ (304,035)	\$ (553,894)	\$ (553,894)	\$ -
Sources:				
Estimated Revenues	10,831,881	26,365,243	48,055,515	40,712,457
<b>Total Sources</b>	<b>\$ 10,831,881</b>	<b>\$ 26,365,243</b>	<b>\$ 48,055,515</b>	<b>\$ 40,712,457</b>
Uses:				
Expenditures				
Personnel	\$ 7,137,668	\$ 855,177	\$ 1,333,554	\$ 367,590
Operating	3,196,861	11,879,368	12,748,530	19,074,456
Capital Outlay	292,749	1,558,029	1,762,241	-
Capital Improvements	454,460	11,518,775	30,449,640	21,270,411
Total Expenditures	11,081,739	25,811,349	46,293,965	40,712,457
<b>Total Uses</b>	<b>\$ 11,081,739</b>	<b>\$ 25,811,349</b>	<b>\$ 46,293,965</b>	<b>\$ 40,712,457</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ (553,894)</b>	<b>\$ -</b>	<b>\$ 1,207,656</b>	<b>\$ -</b>
<b>Negative fund balance is an outstanding reimbursement from Federal Funds</b>				

## ARPA Fund

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				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ -	\$ -	\$ -	\$ -
Sources:				
Estimated Revenues	-	-	14,901,661	23,071,661
<b>Total Sources</b>	\$ -	\$ -	\$ 14,901,661	\$ 23,071,661
Uses:				
Personnel	-	-	-	1,600,026
Operating	-	-	-	2,906,635
Capital Projects	-	-	14,901,661	18,565,000
Total Expenditures	-	-	14,901,661	18,565,000
<b>Total Uses</b>	\$ -	\$ -	\$ 14,901,661	\$ 23,071,661
<b>Unassigned Fund Balance June 30,</b>	\$ -	\$ -	\$ -	\$ -

## 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 FUNDS				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ 5,003	\$ 4,836	\$ 3,827	\$ 30,629
Sources:				
Estimated Revenues	\$ 374,306	\$ 27,443	\$ -	\$ -
Transfers In:				
General Fund	4,017,890	20,986,313	20,986,313	14,278,946
Desert Hills Golf Course Fund	2,101	2,101	2,101	1,738
Highway Users Revenue Fund	116,745	116,677	116,677	96,579
Road Tax Fund	4,477,314	4,454,885	4,454,885	4,427,812
Solid Waste Fund	321,025	165,136	165,136	136,692
Capital Projects Fund	555,242	-	-	-
Water Fund	59,592	59,583	59,583	49,320
Wastewater Fund	65,971	65,961	65,961	54,599
Two Percent Fund	571,041	1,125,457	1,125,457	931,601
Public Safety Tax	947,992	947,244	947,244	784,086
Total Transfers In	11,134,913	27,923,356	27,923,356	20,761,375
<b>Total Sources</b>	<b>\$ 11,509,219</b>	<b>\$ 27,950,799</b>	<b>\$ 27,923,356</b>	<b>\$ 20,761,375</b>
Uses:				
Expenditures				
Debt Service	11,509,386	27,925,006	27,923,356	20,761,375
<b>Total Uses</b>	<b>\$ 11,509,386</b>	<b>\$ 27,925,006</b>	<b>\$ 27,923,356</b>	<b>\$ 20,761,375</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 4,836</b>	<b>\$ 30,629</b>	<b>\$ 3,827</b>	<b>\$ 30,629</b>
Budget FY 2022 includes a proposed budget admendment to be brought to Council for consideration with FY 2023 Budget.				

## Capital Projects Fund

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.

CAPITAL PROJECTS FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	<b>\$ 9,806,283</b>	<b>\$ 11,136,911</b>	<b>\$ 11,136,911</b>	<b>\$ 12,442,059</b>
Sources:				
Estimated Revenues	2,239,375	2,118,780	2,019,120	2,091,200
<b>Total Sources</b>	<b>\$ 2,239,375</b>	<b>\$ 2,118,780</b>	<b>\$ 2,019,120</b>	<b>\$ 2,091,200</b>
Uses:				
Expenditures				
Operating	-	-	-	27,330
Capital Outlay	-	-	-	4,859,639
Capital Improvements	353,505	813,632	5,934,000	7,116,000
Transfers Out:				
Debt Service Fund	555,242	-	-	-
Total Transfers Out	555,242	-	-	-
<b>Total Uses</b>	<b>\$ 908,747</b>	<b>\$ 813,632</b>	<b>\$ 5,934,000</b>	<b>\$ 12,002,969</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 11,136,911</b>	<b>\$ 12,442,059</b>	<b>\$ 7,222,031</b>	<b>\$ 2,530,290</b>

## Enterprise Funds

Enterprise funds are used by governments to account for businesslike operations in which user charges are the main source of revenue. Taxes and other governmental revenues are generally not used to finance these operations for a number of reasons (although subsidy of enterprise operations by governmental revenues is not unusual):

- The beneficiary of services of an enterprise-related activity can be readily identified and the service provision can be measured to determine charges.
- General revenues have legal, statutory or charter-related limitations in amount and cannot cover all the services required by its citizens.
- General revenues are historically used to finance expenditures for services in which the ultimate beneficiary cannot be readily determined.

Enterprise funds account for activities using accounting principles similar to commercial businesses. For financial reporting purposes, each fund records transactions on an accrual basis in which long-lived assets are not recorded as expenses when purchased but as assets. The costs of these assets are then amortized over their useful lives as depreciation. Similarly, any debt of an enterprise fund is recorded as a long-term liability within the fund, with the only expense recognition related to interest on the debt.

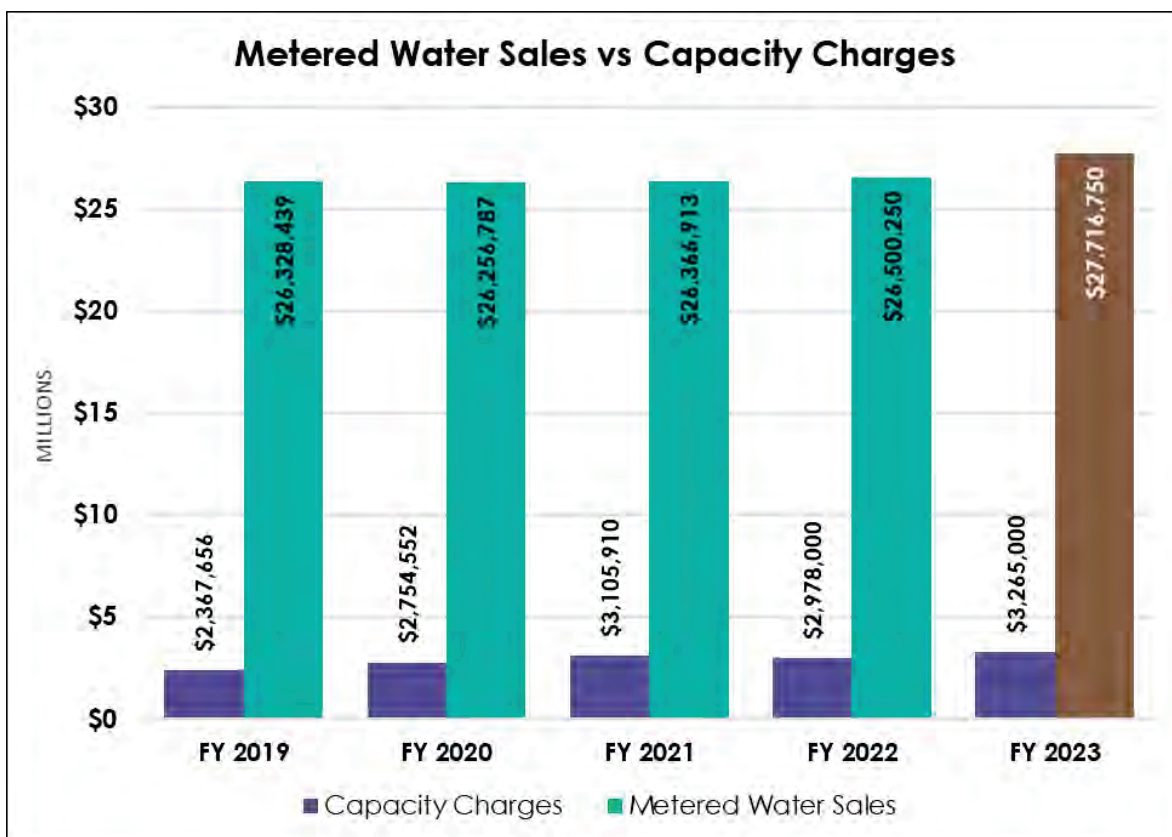
For budget purposes, however, the expenditure of monies related to these activities must be accounted for like those of governmental funds. As such, expenditure of funds is generally reported when expended, irrespective of the long-term use of the underlying asset. Moreover, state law requires the budgeting of all funds that are to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principles (GAAP). This “budget basis” results in two types of reporting for Enterprise Funds on the city’s financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display does not include budgets for depreciation.



## 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 2023 projections. The term 'capacity charges' includes system development fees. Revenues for 2023 are projected on the basis of recent historical growth in the customer combined with assumptions for changes in consumption.



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				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	<b>\$ 57,514,436</b>	<b>\$ 69,065,987</b>	<b>\$ 69,065,987</b>	<b>\$ 67,903,600</b>
Sources:				
Estimated Revenues	\$ 26,367,073	\$ 26,500,250	\$ 26,636,650	\$ 27,882,500
Estimated Capital Contributions	193,284	-	-	177,250
<b>Total Sources</b>	<b>\$ 26,560,357</b>	<b>\$ 26,500,250</b>	<b>\$ 26,636,650</b>	<b>\$ 28,059,750</b>
Uses:				
Expenditures				
Personnel	\$ 5,282,814	\$ 5,638,167	\$ 6,488,906	\$ 7,246,715
Operating	6,614,643	7,754,850	8,109,201	8,446,859
Capital Outlay	309,538	568,182	363,713	264,924
Debt Service	365,461	6,439,251	6,439,251	6,020,367
Capital Improvements	2,376,757	7,202,604	13,660,430	12,965,000
<b>Total Expenditures</b>	<b>\$ 14,949,214</b>	<b>\$ 27,603,054</b>	<b>\$ 35,061,501</b>	<b>\$ 34,943,865</b>
Transfers Out:				
Debt Service Fund	\$ 59,592	\$ 59,583	\$ 59,583	\$ 49,320
Water Transfer Fund	-	-	10,000	-
Total Transfers Out	59,592	59,583	69,583	49,320
<b>Total Uses</b>	<b>\$ 15,008,806</b>	<b>\$ 27,662,637</b>	<b>\$ 35,131,084</b>	<b>\$ 34,993,185</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 69,065,987</b>	<b>\$ 67,903,600</b>	<b>\$ 60,571,553</b>	<b>\$ 60,970,165</b>

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.

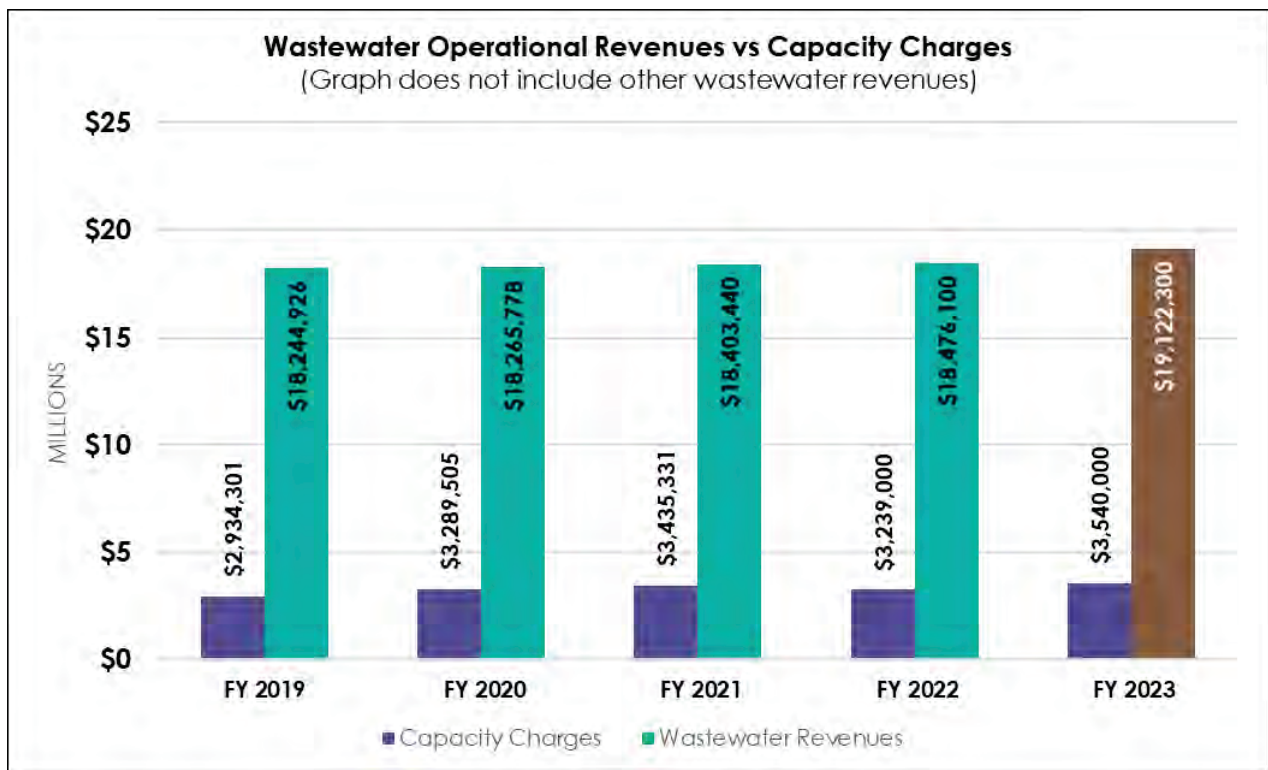
WATER CAPACITY FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	<b>\$ 5,455,848</b>	<b>\$ 6,142,357</b>	<b>\$ 6,142,357</b>	<b>\$ 6,701,067</b>
Sources:				
Estimated Revenues	3,105,910	2,978,000	2,688,000	3,265,000
<b>Total Sources</b>	<b>\$ 3,105,910</b>	<b>\$ 2,978,000</b>	<b>\$ 2,688,000</b>	<b>\$ 3,265,000</b>
Uses:				
Debt Service	2,419,401	2,419,290	2,419,290	762,178
<b>Total Uses</b>	<b>\$ 2,419,401</b>	<b>\$ 2,419,290</b>	<b>\$ 2,419,290</b>	<b>\$ 762,178</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 6,142,357</b>	<b>\$ 6,701,067</b>	<b>\$ 6,411,067</b>	<b>\$ 9,203,889</b>

## 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 1<sup>st</sup>, 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.



WASTEWATER FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	<b>\$ 65,727,386</b>	<b>\$ 70,118,466</b>	<b>\$ 70,118,466</b>	<b>\$ 70,915,322</b>
Sources:				
Estimated Revenues	\$ 18,403,440	\$ 18,476,100	\$ 19,172,500	\$ 19,122,300
Estimated Capital Contributions	248,913	-	-	269,950
<b>Total Sources</b>	<b>\$ 18,652,353</b>	<b>\$ 18,476,100</b>	<b>\$ 19,172,500</b>	<b>\$ 19,392,250</b>
Uses:				
Expenditures				
Personnel	\$ 4,356,481	\$ 4,709,221	\$ 5,251,354	\$ 5,511,402
Operating	5,932,612	6,802,919	6,748,310	7,267,875
Capital Outlay	299,077	8,000	277,152	214,067
Debt Service	1,985,437	2,016,782	2,022,768	5,667,529
Capital Improvements	1,621,694	4,076,361	13,124,000	13,981,500
<b>Total Expenditures</b>	<b>\$ 14,195,302</b>	<b>\$ 17,613,283</b>	<b>\$ 27,423,584</b>	<b>\$ 32,642,373</b>
Transfers Out:				
Debt Service Fund	\$ 65,971	\$ 65,961	\$ 65,961	\$ 54,599
Total Transfers Out	65,971	65,961	65,961	54,599
<b>Total Uses</b>	<b>\$ 14,261,273</b>	<b>\$ 17,679,244</b>	<b>\$ 27,489,545</b>	<b>\$ 32,696,972</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 70,118,466</b>	<b>\$ 70,915,322</b>	<b>\$ 61,801,421</b>	<b>\$ 57,610,599</b>

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				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	<b>\$ 12,367,097</b>	<b>\$ 13,147,790</b>	<b>\$ 12,999,424</b>	<b>\$ 13,732,276</b>
Sources:				
Estimated Revenues	3,435,331	3,239,000	2,899,000	3,540,000
<b>Total Sources</b>	<b>\$ 3,435,331</b>	<b>\$ 3,239,000</b>	<b>\$ 2,899,000</b>	<b>\$ 3,540,000</b>
Uses:				
Expenditures				
Debt Service	2,654,638	2,654,514	6,816,373	879,818
Capital Improvements	-	-	-	2,900,000
<b>Total Uses</b>	<b>\$ 2,654,638</b>	<b>\$ 2,654,514</b>	<b>\$ 6,816,373</b>	<b>\$ 3,779,818</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 13,147,790</b>	<b>\$ 13,732,276</b>	<b>\$ 9,082,051</b>	<b>\$ 13,492,458</b>

The Wastewater Revenue Fund contains the bond proceeds and budget for the Desert Dunes Reclamation Facility expansion. This is a multi-year project with construction starting in mid to late FY 2022 and continuing into FY 2024.

<b>WASTEWATER REVENUE BOND - CAPITAL PROJECTS</b>				
<b>Sources and Uses</b>	<b>ACTUAL FY 2021</b>	<b>ESTIMATE FY 2022</b>	<b>AMENDED FY 2022</b>	<b>BUDGET FY 2023</b>
<b>Unrestricted Fund Balance July 1,</b>	\$ -	\$ -	\$ -	\$ <b>85,567,894</b>
Sources:				
Bond Proceeds	-	86,232,280	80,000,000	-
<b>Total Sources</b>	\$ -	\$ 86,232,280	\$ 80,000,000	\$ -
Uses:				
Expenditures				
Capital Improvements	-	664,386	71,672,110	83,100,000
<b>Total Uses</b>	\$ -	\$ 664,386	\$ 71,672,110	\$ <b>83,100,000</b>
<b>Unrestricted Fund Balance June 30,</b>	\$ -	\$ <b>85,567,894</b>	\$ <b>8,327,890</b>	\$ <b>2,467,894</b>
<b>The FY 2022 Budget contains budget amendment presented to Council for consideration with the FY 2023 Budget Ordinance.</b>				



## 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 REG COMM. SYSTEM GRANT FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unassigned Fund Balance July 1,</b>	\$ -	\$ 9,183	\$ -	\$ (1,279,817)
Sources:				
Estimated Revenues	688,846	425,000	1,000,000	1,430,000
<b>Total Sources</b>	<b>\$ 688,846</b>	<b>\$ 425,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,430,000</b>
Uses:				
Expenditures				
Operating	679,663	1,714,000	1,000,000	1,430,000
Total Expenditures	679,663	1,714,000	1,000,000	1,430,000
<b>Total Uses</b>	<b>\$ 679,663</b>	<b>\$ 1,714,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,430,000</b>
<b>Unassigned Fund Balance June 30,</b>	<b>\$ 9,183</b>	<b>\$ (1,279,817)</b>	<b>\$ -</b>	<b>\$ (1,279,817)</b>

## 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 \$7.21 per month to \$7.43 per month resulting in an annual increase of \$2.64. The Environmental Fee is also proposed to increase by 3% from \$7.47 per month to \$7.70 per month, resulting in an annual increase of \$2.76.

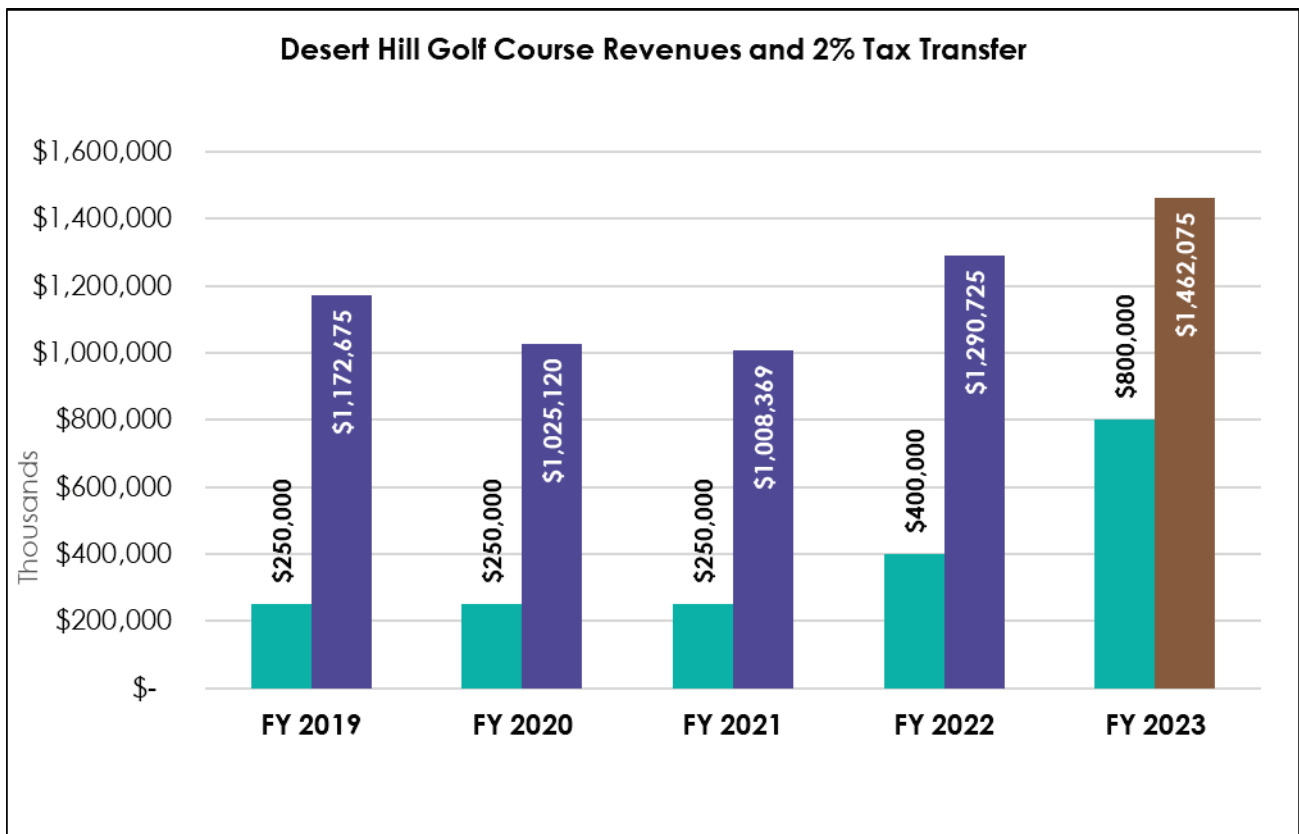
SOLID WASTE FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	\$ 545,976	\$ 1,148,490	\$ 1,436,279	\$ 1,687,624
Sources:				
Estimated Revenues	5,022,686	5,178,500	5,209,500	5,525,000
<b>Total Sources</b>	<b>\$ 5,022,686</b>	<b>\$ 5,178,500</b>	<b>\$ 5,209,500</b>	<b>\$ 5,525,000</b>
Uses:				
Expenditures				
Personnel	\$ 1,103,842	\$ 1,180,037	\$ 1,267,908	\$ 1,391,302
Operating	2,995,304	3,293,393	3,320,424	3,514,520
Capital Outlay	-	800	415,800	437,565
<b>Total Expenditures</b>	<b>\$ 4,099,147</b>	<b>\$ 4,474,230</b>	<b>\$ 5,004,132</b>	<b>\$ 5,343,387</b>
Transfers Out:				
Debt Service Fund	\$ 321,025	\$ 165,136	\$ 165,136	\$ 136,692
Total Transfers Out	321,025	165,136	165,136	136,692
<b>Total Uses</b>	<b>\$ 4,420,172</b>	<b>\$ 4,639,366</b>	<b>\$ 5,169,268</b>	<b>\$ 5,480,079</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 1,148,490</b>	<b>\$ 1,687,624</b>	<b>\$ 1,476,511</b>	<b>\$ 1,732,545</b>
<b>Revenues include 3% rate increase per Ordinance plus new customers</b>				

## Desert Hills Golf Course Fund

The Parks and Recreation Department operates the Desert Hills Golf Course and Desert Hills Par 3 and leases restaurant and bar operations.

The Two Percent Tax was used to construct the course in the 1970's and later to reconstruct the main clubhouse using bonds sold in 1995. The tax has also been used to subsidize course operations, intended that the golf course revenues wholly support these operations. The tax transfer for debt service related to the clubhouse reconstruction ended in FY 2010.

The chart below shows the 2% transfer as compared to the revenue at the Desert Hills Golf Course over the past five years.



**DESERT HILLS GOLF COURSE FUND**

Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	\$ 73,147	\$ (175,757)	\$ (699,402)	\$ (247,044)
Sources:				
Estimated Revenues	\$ 1,002,351	\$ 1,290,725	\$ 917,600	\$ 1,462,075
Transfers In:				
Two Percent Tax Fund	250,000	400,000	400,000	800,000
Total Transfers In	250,000	400,000	400,000	800,000
<b>Total Sources</b>	<b>\$ 1,252,351</b>	<b>\$ 1,690,725</b>	<b>\$ 1,317,600</b>	<b>\$ 2,262,075</b>
Uses:				
Expenditures				
Personnel	\$ 782,524	\$ 757,949	\$ 828,963	\$ 896,512
Operating	708,915	993,965	1,108,649	1,351,724
Capital Outlay	7,715	7,998	7,998	125,000
<b>Total Expenditures</b>	<b>\$ 1,499,154</b>	<b>\$ 1,759,912</b>	<b>\$ 1,945,610</b>	<b>\$ 2,373,236</b>
Transfers Out:				
Debt Service Fund	\$ 2,101	\$ 2,101	\$ 2,101	\$ 1,738
Total Transfers Out	2,101	2,101	2,101	1,738
<b>Total Uses</b>	<b>\$ 1,501,254</b>	<b>\$ 1,762,013</b>	<b>\$ 1,947,711</b>	<b>\$ 2,374,974</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ (175,757)</b>	<b>\$ (247,044)</b>	<b>\$ (1,329,513)</b>	<b>\$ (359,944)</b>
<b>Deficit is covered through Two Percent Fund loan and will be paid over time.</b>				

## 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 expected to continue through FY 2024.

EQUIPMENT REPLACEMENT FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	<b>\$ 19,167,579</b>	<b>\$ 18,221,496</b>	<b>\$ 8,123,527</b>	<b>\$ 18,249,762</b>
Sources:				
Estimated Revenues	1,816,611	95,386	3,030,929	95,386
<b>Total Sources</b>	<b>\$ 1,816,611</b>	<b>\$ 95,386</b>	<b>\$ 3,030,929</b>	<b>\$ 95,386</b>
Uses:				
Expenditures				
Operating	2,421,602	-	23,499	23,499
Capital Outlay	341,092	67,120	2,985,036	3,265,767
Total Expenditures	2,762,694	67,120	3,008,535	3,289,266
<b>Total Uses</b>	<b>\$ 2,762,694</b>	<b>\$ 67,120</b>	<b>\$ 3,008,535</b>	<b>\$ 3,289,266</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 18,221,496</b>	<b>\$ 18,249,762</b>	<b>\$ 8,145,921</b>	<b>\$ 15,055,882</b>
<b>Accumulated fund balance is designated for vehicle purchases over the next ten years.</b>				



## 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				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	\$ (282,226)	\$ (78,262)	\$ (669,467)	\$ 46,748
Sources:				
Estimated Revenues	2,855,166	2,912,000	2,912,000	2,965,000
<b>Total Sources</b>	\$ 2,855,166	\$ 2,912,000	\$ 2,912,000	\$ 2,965,000
Uses:				
Expenditures				
Personnel	1,083,284	1,159,834	1,253,584	1,283,781
Operating	1,567,918	1,627,156	1,621,306	1,661,907
Total Expenditures	2,651,202	2,786,990	2,874,890	2,945,688
<b>Total Uses</b>	\$ 2,651,202	\$ 2,786,990	\$ 2,874,890	\$ 2,945,688
<b>Unrestricted Fund Balance June 30,</b>	\$ (78,262)	\$ 46,748	\$ (632,357)	\$ 66,060

## 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				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	\$ 3,266,771	\$ 2,656,767	\$ 3,223,607	\$ 1,918,072
Sources:				
Estimated Revenues	1,927,762	1,761,367	1,935,285	1,761,367
<b>Total Sources</b>	<b>\$ 1,927,762</b>	<b>\$ 1,761,367</b>	<b>\$ 1,935,285</b>	<b>\$ 1,761,367</b>
Uses:				
Expenditures				
Operating	2,537,765	2,500,062	3,081,307	3,484,637
Total Expenditures	2,537,765	2,500,062	3,081,307	3,484,637
<b>Total Uses</b>	<b>\$ 2,537,766</b>	<b>\$ 2,500,062</b>	<b>\$ 3,081,307</b>	<b>\$ 3,484,637</b>
<b>Unrestricted Fund Balance June 30,</b>	<b>\$ 2,656,767</b>	<b>\$ 1,918,072</b>	<b>\$ 2,077,585</b>	<b>\$ 194,802</b>

## 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 COMP FUND				
Sources and Uses	ACTUAL FY 2021	ESTIMATE FY 2022	AMENDED FY 2022	BUDGET FY 2023
<b>Unrestricted Fund Balance July 1,</b>	\$ 3,966,973	\$ 4,152,125	\$ 4,073,534	\$ 4,875,188
Sources:				
Estimated Revenues	1,444,890	1,358,500	1,457,671	1,458,500
<b>Total Sources</b>	\$ 1,444,890	\$ 1,358,500	\$ 1,457,671	\$ 1,458,500
Uses:				
Expenditures				
Operating	1,259,738	635,437	1,235,360	3,000,000
<b>Total Uses</b>	\$ 1,259,738	\$ 635,437	\$ 1,235,360	\$ 3,000,000
<b>Unrestricted Fund Balance June 30,</b>	\$ 4,152,125	\$ 4,875,188	\$ 4,295,845	\$ 3,333,688

# DEPARTMENT INFORMATION

---



# DEPARTMENT INFORMATION

---

Mayor and City Council	77
City Administration	80
General Government	85
Building Safety	87
City Attorney	91
Engineering	95
Finance	99
Fire	103
Human Resources	108
Information Technology	111
Municipal Court	115
Parks and Recreation	119
Planning and Neighborhood Services	124
Police	129
Public Works	133
Utilities	137



# Mayor and City Council

Yuma City government exists to sustain the quality of life for those who live, work and visit the Yuma community. The City Council is committed to delivering quality public services and advancing the social and economic well-being of residents.

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.

In April 2021, the City Council formally adopted the City's Strategic Plan and in October 2021, the City Council held a Vision and Goal Setting Meeting where they had the opportunity to revisit the Strategic Plan and reaffirm their commitment to their established five (5) strategic outcomes:

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Mayor's Office*	1	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>
*does not reflect elected positions			

- **SAFE & PROSPEROUS** – Yuma is a safe and prosperous city that supports thriving businesses, access to education and multi-generational opportunities.
- **ACTIVE & APPEALING** – Yuma plans and leverages its natural resources, public spaces and cultural amenities to support an active and appealing community.
- **CONNECTED & ENGAGED** – Yuma is connected and engaged through active communication, forward-looking partnerships and ongoing public involvement.
- **UNIQUE & CREATIVE** – Yuma is a unique and creative community, built on shared history, sense of place and civic pride.
- **RESPECTED & RESPONSIBLE** – Yuma is a trusted steward of City resources; relied upon to provide premier services and regional leadership.

At the Vision and Goal Setting Session, the Council updated their vision statement and added three new initiatives. The Council added the term “welcoming” to the vision statement, which now reads as:

Yuma is a thriving, safe and prosperous community with opportunities powered by innovation, partnerships, collaboration and robust education – a welcoming and unique place that all generations are proud to share.

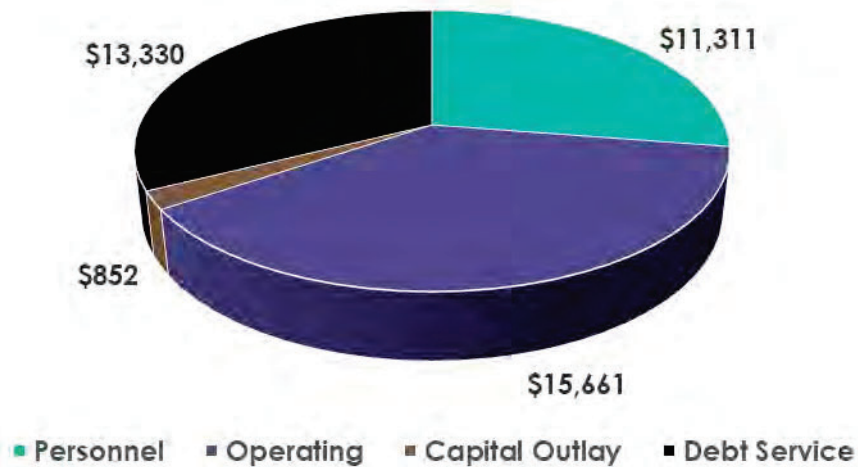
The Council also discussed adding the following three new priority initiatives:

- Priority based budgeting
- Updating the City's Investment Policy
- Actively support the protection of the region's Colorado Review Water Rights



Mayor and City Council						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 167,810	\$ 116,279	\$ 122,390	\$ 128,086	\$ 5,696	5%
Operating	1,588,917	2,095,481	1,983,439	1,997,924	14,485	1%
<b>Total</b>	<b>\$ 1,756,726</b>	<b>\$ 2,211,760</b>	<b>\$ 2,105,829</b>	<b>\$ 2,126,010</b>	<b>\$ 20,181</b>	<b>1%</b>

FY 2023 Budget  
(in thousands)



Mayor and City Council						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 849,830	\$ 1,323,425	\$ 1,331,119	\$ 1,339,110	\$ 7,991	1%
Highway Users Revenue Fund	21,537	-	24,710	36,900	12,190	49%
Two Percent Tax Fund	885,359	888,335	750,000	750,000	-	-
<b>Total</b>	<b>\$ 1,756,726</b>	<b>\$ 2,211,760</b>	<b>\$ 2,105,829</b>	<b>\$ 2,126,010</b>	<b>\$ 20,181</b>	<b>1%</b>

# City Administration

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 City's Strategic Plan.

The City of Yuma operates under a Council-Manager form of government. The Mayor and City Council are responsible for appointing a City Administrator who serves as the chief administrative officer. The City Administrator carries out Council-adopted policies, directs the day-to-day operations of the organization and prepares the annual budget and capital improvement program. All employees serve under the direction of the City Administrator.

The 26 staff members within City Administration manage the City's resources to implement City Council policies, goals and objectives, to meet the needs of Yuma residents and visitors, and to ensure the integrity of the municipal governing process across every part of the City organization.

City Administration encompasses five divisions:

The Administration team manages the overall resources of the City, ensures the implementation of Council policy, guides citywide organizational development, monitors progress toward objectives, ensures outcomes, manages grants and oversees the City's expenditures and programs.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
City Administrator's Office	13	11	11
Communications	4	6	6
Heritage Area Development	3	3	3
City Clerk's Office	4	4	4
Economic Development	1	2	2
Facilities Maintenance	35	-	-
<b>Total</b>	<b>60</b>	<b>26</b>	<b>26</b>

The City Clerk's Office manages and stores all official records of the City of Yuma. The City Clerk conducts all City elections.

The Communications team is responsible for managing the City's internal and external communications strategies. Staff promotes City programs, services and events through community education and outreach campaigns.

The Office of Economic Development is committed to attracting quality jobs and businesses to the Yuma community. Staff is responsible for business attraction, retention and expansion efforts.

Yuma Festivals celebrates our community's unique history by hosting events and activities throughout the year.

Through contract, the Heritage Area Division provides staff and operational support to the Yuma Crossing National Heritage Area Corporation, a nonprofit local management entity established in accordance with the federal law creating the Heritage Area. This funding is part of the local match required for the Heritage Area.

## **2022 Accomplishments**

### Safe and Prosperous

- Maintained fiscal integrity and financial sustainability of the organization.
- Secured a competitive interest rate of 2.26% and received \$86 million in bond proceeds for the expansion of the Desert Dunes Reclamation Facility.
- Identified and Council approved the City's ARPA Project List, which outlines the organization's intended uses for the \$23 million in funding.
- Developed the 'Keep Yuma's Roads Safe' communication plan, a five-week campaign that focused on bicycle, pedestrian, school zone, and electric scooter safety.

### Active and Appealing

- In-person festivals and special events returned to Downtown Yuma, including the Tacos & Tunes Pre Party, Medjool Date Festival, and BBQ & Brews.
- Coordinated the 5<sup>th</sup> Mayors' Binational Bike Ride, hosted by the mayors and elected officials from Yuma County and the cities of Yuma, Somerton, San Luis, Wellton, and San Luis Rio Colorado, as well as the Fort Yuma Quechan and Cocopah tribes.

### Connected and Engaged

- Developed and introduced the Yuma Way, the organization's new mission statement and core values.
- Launched Yuma Click & Fix an interactive request for service application.
- Enhanced social media efforts to ensure transparency and effective communication with residents; incorporated the use of video on social platforms.

- Purchased a new TriCaster switcher for the Council Chambers to ensure high-quality broadcasts and streams of City Council meetings.

#### Unique and Creative

- Created a new program series entitled Charlemos Yuma, or "Let's Chat, Yuma," an original video program produced in Spanish with English subtitles to reach Spanish-speaking residents.
- Developed and launched the new SharePoint/Intranet site for City employees to enhance and improve internal communication efforts.

#### Respected and Responsible

- Developed and delivered a balanced budget and aligned it to the Strategic Plan.
- Completed a target industry study to assist with economic development activities including business recruitment, retention, and expansion efforts.
- Received several federal and state grants to maximize use of City dollars. Including a \$10.6 million RAISE grant from the U.S. Department of Transportation to develop the Hotel Del Sol into the Yuma Region's first Multi-Modal Transportation Center.
- Reviewed and streamlined the internal agenda review process.
- Hired several key executive team members including Finance, Engineering, and Information Technology directors.
- Processed 321 public records requests, published 44 legal notices, processed 36 liquor license applications and 175 resolutions/ordinances/contracts at 32 Council meetings.

### **2023 Goals**

#### Safe and 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.
- Assess the long-term financial condition of the City; maintain fiscal integrity and ensure financial sustainability.
- Continue to identify federal and state grant funding opportunities. Develop and conduct internal grant training for departments.
- Implement the City's ARPA projects, complete reporting requirements, and expend funds by federal deadline.
- Implement Priority Based Budgeting.



## Connected and Engaged

- Install new technology throughout City Hall, including the new TriCaster switcher in the Council Chambers and equipment upgrades to room 190; train staff accordingly.
- Continue to identify ways to increase the City's Spanish language outreach.
- Purchase a public records request software system to automate and expedite the process.
- Seek additional strategies and tactics for informing and engaging citizens as well as continue to identify ways to increase Spanish language outreach efforts.

## Unique and Creative

- Develop and launch a new small business loan program.
- Enter into a long-term lease agreement with the Boys & Girls Club of the Valley to operate a Boys & Girls Club in Yuma, at the Vic Smith Boys & Girls Center.

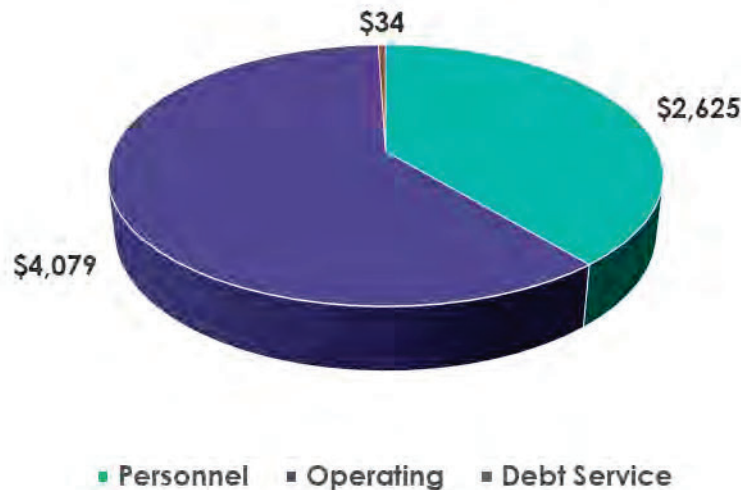
## Respected and Responsible

- Continue to align the City's budget to the City's Strategic Plan.
- Develop and deliver a balanced budget.
- Implement findings of the Target Industry Study through the development of a focused marketing and outreach plan.
- Grow and foster a culture of teamwork and trust within the organization and make efforts to improve employee morale; including a revamped employee recognition program.

City Administration						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 4,634,581	\$ 2,525,577	\$ 2,453,367	\$ 2,625,223	\$ 171,856	7%
Operating	3,870,205	371,619	713,044	4,078,531	3,365,487	N/A
Capital Outlay	25,024	8,453	55,967	-	(55,967)	-100%
Debt Service	44,182	34,152	-	34,152	34,152	-
<b>Total</b>	<b>\$ 8,573,992</b>	<b>\$ 2,939,801</b>	<b>\$ 3,222,378</b>	<b>\$ 6,737,906</b>	<b>\$ 3,515,528</b>	<b>109%</b>

For FY 2023, the City Administration Department's budget is \$6,737,906, an increase of 109% from last year's budget. The increase in operating is attributed to the non-CIP ARPA projects budget.

**FY 2023 Budget  
(in thousands)**



City Administration						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 7,960,445	\$ 2,622,508	\$ 2,823,507	\$ 3,066,963	\$ 243,456	9%
City Road Tax Fund	30,436	12,615	-	-	-	-
Two Percent Tax Fund	228,919	251,375	248,711	524,308	275,597	111%
Grant Funds	316,041	34,200	120,160	240,000	119,840	100%
ARPA Funds	-	-	30,000	2,906,635	2,876,635	N/A
Water Fund	18,656	8,450	-	-	-	-
Wastewater Fund	15,258	7,260	-	-	-	-
Solid Waste Fund	4,237	3,393	-	-	-	-
<b>Total</b>	<b>\$ 8,573,992</b>	<b>\$ 2,939,801</b>	<b>\$ 3,222,378</b>	<b>\$ 6,737,906</b>	<b>\$ 3,515,528</b>	<b>109%</b>

# 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.

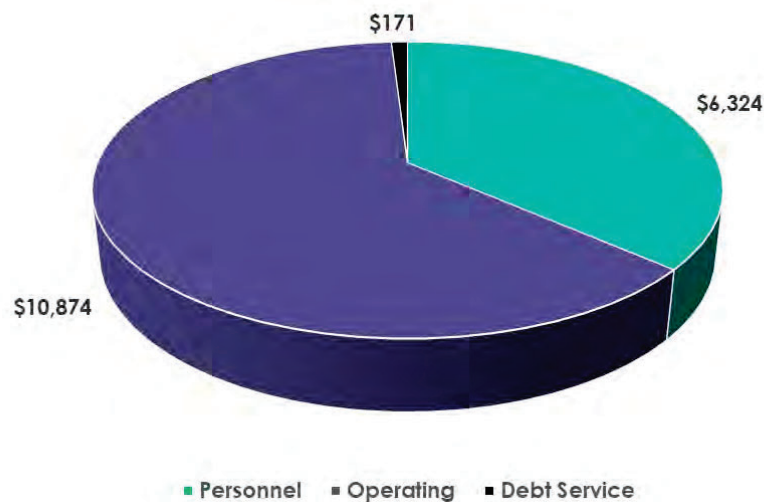
Key General Government highlights in the FY 2023 Budget:

- Personnel costs budgeted in General Government represent a proposed two-phase salary increase for all personnel. The first phase would be a 4% pay increase for all staff along with the appropriate step increases for Fire and Police with another 2% increase scheduled for January 2023.
- New this fiscal year is a restricted contingency fund to be used by the budget office only. The contingency account would only be used for necessary purchases where the cost of inflation exceeds the anticipated cost approved in the budget.

CONTINGENCIES		
Purpose	Approval Authority	
	Administrative	City Council
A. Fuel (inflation)	\$ 629,238	\$ -
B. Vehicles (supply chain issues)	150,000	-
C. Equipment & Supplies	77,000	-
D. Health Insurance	78,000	-
E. Retirements (PTO payout)	670,000	-
F. Administrative Contingency	500,000	-
G. General Contingency	-	1,400,000
<b>Total</b>	<b>\$ 2,104,238</b>	<b>\$ 1,400,000</b>

General Government						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ -	\$ 4,770	\$ 1,611,275	\$ 6,324,750	\$ 4,713,475	N/A
Operating	3,542,423	5,676,374	5,300,822	10,873,668	5,572,846	105%
Capital Outlay	-	-	4,040,000	-	(4,040,000)	-
Debt Service	2,370,348	162,500	162,500	170,642	8,142	5%
<b>Total</b>	<b>\$ 5,912,770</b>	<b>\$ 5,843,644</b>	<b>\$ 11,114,597</b>	<b>\$ 17,369,060</b>	<b>\$ 6,254,463</b>	<b>56%</b>

FY 2023 Budget  
(in thousands)



General Government						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 2,881,133	\$ 485,996	\$ 6,437,156	\$ 8,920,869	\$ 2,483,713	39%
Highway Users Revenue Fund	-	-	63,913	127,463	63,550	99%
City Road Tax	43,735	-	29,436	100,323	70,887	N/A
Public Safety Tax	134,868	134,869	134,869	141,612	6,743	5%
Two Percent Tax Fund	479,383	422,032	485,816	517,390	31,574	6%
Mall Maintenance Fund	-	-	2,109	5,054	2,945	140%
Grant Funds	-	2,855,685	1,150,503	2,800,000	1,649,497	143%
ARPA Funds	-	-	-	1,600,026	-	N/A
General Gov't Development Fee Fund	-	-	-	230	-	N/A
Yuma Regional Communications System	-	-	12,789	28,786	15,997	125%
Desert Hills Golf Course Fund	1,576	-	12,774	272,758	259,984	N/A
Water Fund	17,079	-	114,736	260,691	145,955	127%
Wastewater Fund	16,859	-	97,390	214,267	116,877	120%
Solid Waste Fund	-	-	23,645	44,954	21,309	90%
Equipment Maintenance Fund	-	-	23,154	-	(23,154)	-100%
Insurance Reserve Fund	2,338,138	1,945,062	2,526,307	2,334,637	(191,670)	-8%
<b>Total</b>	<b>\$ 5,912,770</b>	<b>\$ 5,843,644</b>	<b>\$ 11,114,597</b>	<b>\$ 17,369,060</b>	<b>\$ 6,254,463</b>	<b>56%</b>

# Building Safety

The Building Safety Department is committed to providing the community with service that is knowledgeable, efficient, comprehensive and helpful. Building Safety’s mission is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials and the use of all buildings and structures in Yuma.

Building Safety promotes a culture where staff and customers work in partnership to create and sustain a high quality of life and an environment in which to live, work and play. The Facility Management Division works daily to provide facilities that are safe, clean, comfortable and efficient for the public and City of Yuma employees.

The department is responsible for the administration and enforcement of building codes and related federal, state and city laws and ordinances that regulate the built environment. The department is also responsible for the management and maintenance of all City-owned buildings.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	-	1	1
Building Safety	-	20	22
Facilities Maintenance	-	37	38
<b>Total</b>	<b>0</b>	<b>58</b>	<b>61</b>

Building Safety provides services needed to meet the needs of all the construction activity in the city. Through a multifaceted online permitting process, staff reviews building plans, issues building permits, performs construction inspections, and meets with the public to ensure compliance with the City Council-adopted codes. This last year, Building Safety issued 7,265 construction permits, including 629 new single-family homes (an all-time high), with \$161 million in construction valuation. As part of Building Safety, Code Enforcement provides enforcement of the building and zoning codes of the City through



an education-focused process. Code Enforcement continues to focus on eliminating dilapidated and unsafe buildings, while utilizing Clear-Boarding (a clear polymer sheet) to secure (board up) vacant structures.

Facilities Management Division provides services that encompass multiple disciplines to ensure functionality, comfort, safety and efficiency of the built environment by integrating people,

place, process and technology. Facilities provides a safe, energy-efficient, clean and well-maintained building environment for City staff and visitors to City facilities. The Facilities Management Division is responsible for the management and maintenance of over 1 million square feet of space owned by the City of Yuma.

## **2022 Accomplishments**

### Safe and Prosperous

- Successfully presented to City Council the 2018 International Plumbing, Mechanical and Fuel Gas Codes, along with the 2020 National Electrical code, and received Council adoption.

### Respected and Responsible

- Facilities Management Division have been working to optimize operations through the use of technology in several ways. We have continued to integrate our building HVAC controls into one building control system to improve system efficiency and reduce energy and labor cost.
- Facilities Management consolidated many burglar alarm systems into a common interface. We moved forward on a self-managed / self-monitored system to enhance our level of security and improve accountability of our system users. This greatly reduced false alarm calls for both our Facilities staff and the Yuma Police Department.
- Successfully filled the “Plans Coordinator” position to have a central contact point for our customers for all paper and electronic plan reviews.





## 2023 Goals

### Respected and Responsible

- Replace the current access control system for all City buildings with new technology through CIP. The new system will improve safety and security for City employees and our citizens visiting City facilities.
- Continue to provide for a safe, energy efficient, clean, and well maintained interior environment contributing to the success of the staff and the citizens of Yuma. Facilities Management will be good stewards of all resources entrusted to their care, and will utilize them in the most efficient and economic manner possible.
- Enhance our self-inspection program to allow for better tracking of contractor inspections.
- Complete final implementation of our new Energov software for a more user friendly experience for our on line customers.
- Continue to issue permits, conduct plan reviews and perform inspections for a safe built environment for the citizens of our community.

Building Safety							
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change		
					Amount	%	
Personnel	\$ 336	\$ 4,188,858	\$ 4,258,462	\$ 4,737,354	\$ 478,892	11%	
Operating	-	3,851,324	3,831,772	4,492,179	660,407	17%	
Capital Outlay	-	57,253	471,253	260,589	(210,664)	-45%	
Debt Service	-	14,633	11,000	15,336	4,336	39%	
<b>Total</b>	<b>\$ 336</b>	<b>\$ 8,112,068</b>	<b>\$ 8,572,487</b>	<b>\$ 9,505,458</b>	<b>\$ 932,971</b>	<b>11%</b>	

For FY 2023, the Building Safety Department's budget is \$9,505,458, an increase of 11% from last year. The department, formerly a division of Community Development, was created in FY 2022. The Facilities Maintenance Division was also transferred from City Administration to Building Safety. Two Code Enforcement positions and an IT Systems Engineer were added which attributes to the increase in personnel costs.

**FY 2023 Budget  
(in thousands)**



Building Safety						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 336	\$ 8,112,068	\$ 8,269,487	\$ 9,467,921	\$ 1,198,434	14%
ARPA Fund	-	-	303,000	-	-	-
Equipment Replacement Fund	-	-	-	37,537	37,537	-
<b>Total</b>	<b>\$ 336</b>	<b>\$ 8,112,068</b>	<b>\$ 8,572,487</b>	<b>\$ 9,505,458</b>	<b>\$ 932,971</b>	<b>11%</b>

# City Attorney

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.

The City Attorney's Office provides efficient, timely and professional legal advice to the City Council, City Administrator and all City departments and represents the City in all legal proceedings. The City Attorney's office is comprised of a Civil Division and a Criminal Division.

The Civil Division represents and manages all civil court proceedings in various state and federal courts, and for all areas of the law, including but not limited to zoning, contract, public bidding, personnel, bankruptcy, water, real estate, development agreements, environmental, open meeting law, and technology and communications. Additionally, the Civil Division provides a significant portion of the state legislative and lobbying support on behalf of the City and aggressively pursues legislative outcomes that enhances and enables the City of Yuma's ability to provide services to the community.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
City Attorney's Office	7	8	7
Prosecutor's Office	3	3	3
<b>Total</b>	<b>10</b>	<b>11</b>	<b>10</b>

Finally, the Civil Division handles all risk management activities for the City, including the negotiation and procurement of all required and necessary City insurance coverages, active liability and loss case investigation and management, and the identification of potential areas of liability exposure and loss prevention practices.

The Criminal Division represents the State of Arizona in the prosecution of criminal misdemeanor offenses that occur in the City of Yuma along with civil traffic cases filed in the City of Yuma Municipal Court. The Criminal Division is responsible for ensuring the equitable administration of justice while advocating for victim rights and crime prevention. Additionally, the Criminal Division represents the City in all City misdemeanor criminal appeals, special actions, petitions for review and competency hearings filed in Yuma County Superior Court, Arizona Court of Appeals and the Arizona Supreme Court.

## **2022 Accomplishments**

### Safe and Prosperous

- Processed more than 2,122 criminal/traffic cases through the Yuma Municipal Court, including approximately 567 domestic violence cases and 517 business victim cases.
- Mailed in excess of 2,927 letters to crime victims, providing each victim with their victim's rights, court procedures and notice of hearing and trial dates.
- Worked with search-and-seizure expert to prepare monthly education modules to YPD and give in-person eight hour training.

### Active and Appealing

- Assignment and Partial Termination of Master DDA and Phase Two Lease (Riverfront) in preparation for further development of the downtown Riverfront.

### Respected and Responsible

- Assisted the City Administrator and City Departments in the amendment of a number of City ordinances to accomplish legislative and policy goals and objectives.
- Legal support on implementation of Coronavirus relief packages from federal and state.
- Assisted the City Administrator with the reacquisition of 1100 S. 13th Avenue, Yuma, Arizona (Salvation Army Boys and Girls Club).

## **2023 Goals**

### Safe and Prosperous

- Assist in negotiating and drafting transactional documents for City departments, including all City contracts and real estate acquisitions and dispositions.
- Continue to provide legal advice and direction to the Yuma Police Department regarding administrative and operational issues.
- Assist with in-house trainings pertaining to the law, prosecution, civil consequences and courtroom presence.

### Active and Appealing

- Support City staff with enhanced enforcement of city code violations.

## Respected and Responsible

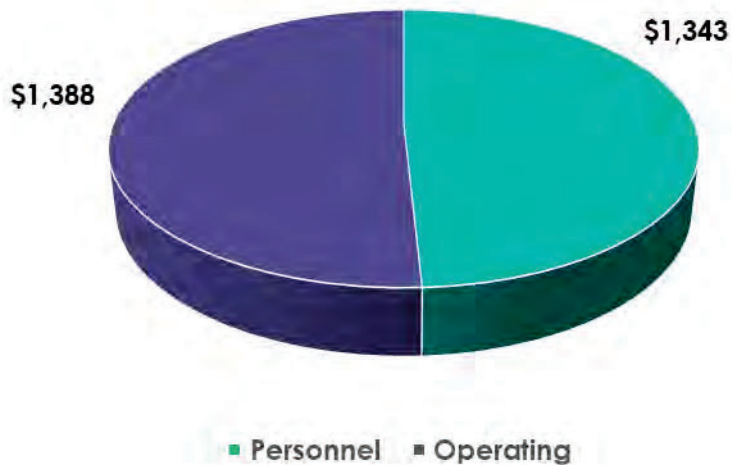
- Ensure that all City operations comply with federal, state and local laws.
- Coordinate updates and insurance applications for the vetting of next fiscal year's insurance coverage.
- Continue to provide legal analysis of all new jurisprudence relating to the City.
- Provide legal advice and assist in compliance with open meeting laws, conflict of interest laws and public records laws for all City boards and commissions.
- Provide legislative updates to departments regarding significant legislative changes that affect the City.



City Attorney						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 1,113,122	\$ 1,281,151	\$ 1,291,494	\$ 1,343,201	\$ 51,707	4%
Operating	295,863	786,702	795,337	1,388,020	592,683	75%
<b>Total</b>	<b>\$ 1,408,984</b>	<b>\$ 2,067,853</b>	<b>\$ 2,086,831</b>	<b>\$ 2,736,221</b>	<b>\$ 649,390</b>	<b>31%</b>

For FY 2023, the City Attorney's Office budget is \$2,736,221, an increase of 31% from last year. The outside counsel services for insurance litigation has created the increase in operating cost. Three Legal Assistant positions were upgraded and attributes to the increase in personnel cost.

**FY 2023 Budget  
(in thousands)**



City Attorney						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 1,202,357	\$ 1,512,444	\$ 1,531,422	\$ 1,576,221	\$ 44,799	3%
Grant Funds	7,000	409	409	10,000	9,591	N/A
Insurance Reserve Fund	199,627	555,000	555,000	1,150,000	595,000	107%
<b>Total</b>	<b>\$ 1,408,984</b>	<b>\$ 2,067,853</b>	<b>\$ 2,086,831</b>	<b>\$ 2,736,221</b>	<b>\$ 649,390</b>	<b>31%</b>



# Engineering

The Engineering Department is committed to enhancing the quality of life citywide by delivering a quality-built environment; being responsible stewards of public resources; effectively managing and operating the City’s transportation system; and providing management, design, permitting and inspection services for all infrastructure constructed in the public rights-of-way.

The Engineering Department (Engineering) is comprised of professional and para-professional personnel, including registered engineers and land surveyors, project managers, construction inspectors, and engineering technicians. Staff members hold multiple professional licenses and dozens of industry professional certifications. Engineering relies on both City staff and private professional service firms to perform design, construction management, materials testing, inspection of City projects, and work done in the public right-of-way by private developers to ensure that all infrastructure is built to City standards. Engineering provides these services through five sections: Design and Construction Management, Development Engineering, Transportation Systems Management and Operations, Engineering Support Services and Field Operations.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Engineering	27	28	28
<b>Total</b>	<b>27</b>	<b>28</b>	<b>28</b>

The Design and Construction Management (DCM) section is responsible for delivery of the City's Capital Improvement Program (CIP). This section provides professional planning, design and project and construction management services for the City's CIP



projects. Project Managers are responsible for managing the scope, schedule and budget throughout all phases of a project, from planning and design during preconstruction through construction, closeout and warranty. The in-house design team provides design services for water, wastewater, stormwater, non-motorized travel and roadway projects, as well as providing cost-estimating support for CIP planning and support of other departments. The DCM team includes

registered engineers who also hold certifications from the Construction Management Association of America, the Center for Job Order Contracting Excellence and the American Traffic Safety Services Association.

The Development Engineering Section takes a proactive approach to private development within the City of Yuma by engaging with developers early in the process. Development Engineering provides plan review services to ensure that infrastructure constructed in City rights-of-way will be done according to City, state and federal standards, and in accordance with City policies. Development Engineering is also responsible for the implementation and collection of the City's adopted development fees as well as providing stormwater and flood zone management within City limits.

The Transportation Systems Management and Operations (TSMO) section is responsible for ensuring the safe and efficient movement of all modes of transportation. Their primary responsibilities include transportation planning, traffic impact study review for proposed development projects, investigation and resolution of traffic related complaints and management and operation of the City's traffic signal system. TSMO also provides specialized plan review, design services and technical recommendations to address traffic concerns. Our TSMO staff includes registered engineers and technicians who hold certifications from the International Municipal Signals Association and the American Traffic Safety Services Association.

The Engineering Support Services section provides a wide variety of support services to both Engineering and other departments throughout the City. Support Services also provides records management to include utility mapping services, historical records of construction projects, the updating and implementation of construction specifications and standard details for the City, and maintains our bridge records program. In addition, this section oversees special districts, prepares and reviews legal descriptions for the acquisition and sale of property and easements, and maintains a system of survey benchmarks throughout the City to provide accurate horizontal and vertical reference points for use by City staff as well as consulting engineers and surveyors.

The Field Services Division provides construction inspection services including construction observation, quality assurance and plan review services to ensure that any public improvements in the City right-of-way are constructed to City standards. Inspectors provide oversight on all CIP projects as well as infrastructure built by private developers.



## **2022 Accomplishments**

### Safe and Prosperous

- Applied for and received the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant in the amount of \$10 million for Hotel Del Sol Multimodal Transit Center.
- Applied for and received Highway Safety Improvement Program (HSIP) funds for the upgrade of pavement markings.

### Connected and Engaged

- Issued 1,097 encroachment permits and conducted over 5,000 permit related inspections.
- Completed several major CIP projects including the new Utilities Department building, Yuma Commerce Center and new sod and irrigation for Yuma Valley Area Parks.

### Respected and Responsible

- Hired CIP Project Managers to facilitate the delivering of the Capital Improvement Program.
- Continued encouraging staff to earn credentials including ATTI Certified Field Technician, Traffic Control Technician, Traffic Control Supervisor and Certified Job Order Contracting Professional.

## **2023 Goals**

### Safe and Prosperous

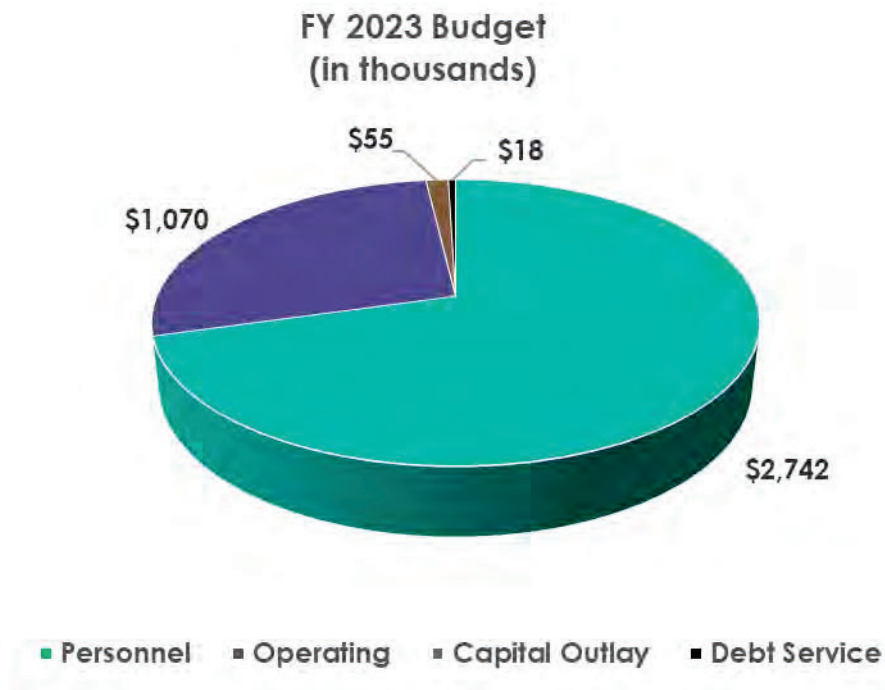
- Manage and deliver the highest dollar amount budgeted in Capital Improvement Program in more than a decade, including a major treatment plant expansion, updating the Water Resources Master Plan, and delivering two new Fire Stations, and expanding the Desert Dunes Wastewater Treatment plant among others.
- Complete and implement a neighborhood traffic calming policy.

### Respected and Responsible

- Update City's supplement to the MAG Standard Specifications for Construction.
- Work with community to develop and implement ADA Transition Plan.
- Start work on new Master Transportation Plan and incorporate Bike & Safety Plans as well as Complete Streets Concept.
- Deliver Phase I of the new East Mesa Park.

Engineering						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 2,041,463	\$ 2,346,400	\$ 2,710,077	\$ 2,834,476	\$ 124,399	5%
Operating	884,637	1,008,759	1,190,854	1,077,637	(113,217)	-10%
Capital Outlay	-	12,000	25,000	55,000	30,000	120%
Debt Service	18,279	10,000	19,000	18,288	(712)	-4%
<b>Total</b>	<b>\$ 2,944,380</b>	<b>\$ 3,377,159</b>	<b>\$ 3,944,931</b>	<b>\$ 3,985,401</b>	<b>\$ 40,470</b>	<b>1%</b>

For FY 2023, the Engineering Department's budget is \$3,985,401, an increase of 1%. The increase in personnel is a result of a reorganization of the department. The increase in capital outlay is due to the need to purchase a new vehicle.



Engineering						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 391,639	\$ 412,378	\$ 395,227	\$ 330,783	\$ (64,444)	-16%
City Road Tax	1,901,496	2,194,283	2,634,039	2,607,557	(26,482)	-1%
Two Percent Tax Fund	-	4,918	6,765	8,024	1,259	19%
Transportation Development Fee Fund	-	-	-	8,000	8,000	N/A
Water Fund	384,826	442,487	525,910	594,940	69,030	13%
Wastewater Fund	266,419	320,019	378,756	431,071	52,315	14%
Solid Waste Fund	-	3,074	4,234	5,026	792	19%
<b>Total</b>	<b>\$ 2,944,380</b>	<b>\$ 3,377,159</b>	<b>\$ 3,944,931</b>	<b>\$ 3,985,401</b>	<b>\$ 40,470</b>	<b>1%</b>

# Finance

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.

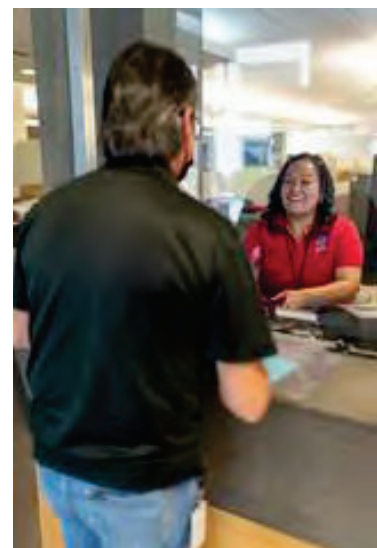
The Finance Department consists of five divisions that directly serve the public, all other City departments and Municipal Court.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	3	3	2
Customer Service	9	9	9
Budget Office	-	2	2
Purchasing	7	7	7
Accounting	14	14	15
<b>Total</b>	<b>33</b>	<b>35</b>	<b>35</b>

The Customer Services Division primarily processes utility billings and payments and administers business licenses. The division also administers the City's online utility management system, myUMA. This online software allows customers to opt-in to electronic statements, set up recurring payments or process one-time payments. Customer Services strives to provide all customers with the best possible experience,

whether it's on the phone, online or in person at City Hall.

The Purchasing Division serves as the City's primary purchasing and contracting agent in order to acquire supplies, equipment and services for all city departments. The division provides professional guidance, advice and oversight to departments in acquiring goods and services related to delivering core services. They also assist in contracting for professional and construction services for capital projects. In addition, the staff provides citywide training to employees who are involved with procurement. The City's mail and distribution services are managed by the division. When time and space permits, two live auctions are held annually and several online auctions take place throughout the year.



The newly established Budget Office is responsible for the preparation of the City's annual budget, as well as implementing and measuring the success of the City's Strategic Plan.

The Accounting Division handles the City's general ledger, accounts payable, accounts receivable, grant accounting and reporting, payroll and revenue collections. Staff accountants work closely with all City departments to ensure accurate reporting of expenditures made throughout the year. The Accounting Division prepares financial reports throughout the year to aid City management staff in financial decision-making, as well as the City's Annual Comprehensive Financial Report (ACFR). Staff prepare for and coordinate an intensive annual audit, and staff provides accounting-related assistance on a variety of citywide projects.

Click [here](#) to view the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021.

## **2022 Accomplishments**

### Active and Appealing

- Transition to DataProse to provide a higher quality utility services statement.
- Install new kiosk outside of City Hall to allow customers to make utility payments by cash or credit card 24/7.

### Connected and Engaged

- Introduce a Utility Deposit Store with Invoice Cloud to provide customers the ability to pay water deposits online.
- Provide contract and bid results on the procurement portal for transparency for reduction of request for public records request.

### Respected and Responsible

- Implement vendor ACH process along with a citywide paperless travel voucher system to improve efficiencies and reduce cost.
- Received the 18<sup>th</sup> Distinguished Budget Presentation award from the Government Finance Officers Association.
- Processed 432 business license applications for new businesses in Yuma.



## 2023 Goals

### Respected and Responsible

- Receive the Certificate of Excellence in Financial Reporting for the ACFR and the Distinguished Budget Presentation award from the Government Finance Officers Association.
- Develop and monitor Departmental performance measures.
- Implement Priority Based Budgeting.

### Connected and Engaged

- Create training manual of financial functions, and provide training to City staff.
- Develop and implement policies and procedures to streamline the accounting and procurement processes, and continue to provide training for Finance Department staff.
- Utilizing the American Rescue Plan Act (ARPA) funds, work with the departments to complete projects within required deadlines.

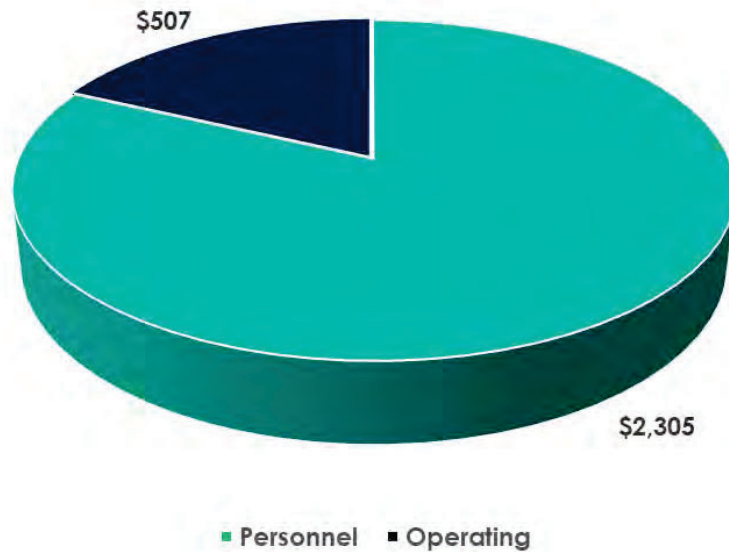
### Creative and Unique

- Present the City's first 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.

Finance						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 1,628,277	\$ 1,968,574	\$ 2,091,584	\$ 2,304,670	\$ 213,086	10%
Operating	463,830	249,285	535,902	507,107	(28,795)	-5%
<b>Total</b>	<b>\$ 2,092,107</b>	<b>\$ 2,217,859</b>	<b>\$ 2,627,486</b>	<b>\$ 2,811,777</b>	<b>\$ 184,291</b>	<b>7%</b>

For FY 2023, the Finance Department's budget is \$2,811,777, an increase of 7% from last year. The increase in personnel is attributed to the addition of an Accountant position along with the transfer of the Budget Office from City Administration.

**FY 2023 Budget  
(in thousands)**



Finance						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 2,092,107	\$ 2,217,859	\$ 2,627,486	\$ 2,811,777	\$ 184,291	7%
<b>Total</b>	<b>\$ 2,092,107</b>	<b>\$ 2,217,859</b>	<b>\$ 2,627,486</b>	<b>\$ 2,811,777</b>	<b>\$ 184,291</b>	<b>7%</b>

# Fire Department

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.

## Family-Integrity-Respect-Excellence

The Yuma Fire Department (YFD) is a full-service fire department providing fire, emergency medical care and ambulance transport, hazardous materials response, technical rescue operations and fire prevention and education services to the community.

This Department is one of only 301 fire departments internationally accredited by the Commission on Fire Accreditation International (CFAI) and one of only 13 in Arizona.

The Fire Department is comprised of four Divisions: Administration, Community Risk Reduction, Suppression, and Professional Services.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	5	5	5
Professional Services	2	2	2
Suppression	125	125	125
Community Risk Reduction	5	6	6
<b>Total</b>	<b>137</b>	<b>138</b>	<b>138</b>

The Administration Division provides leadership and oversight of all divisions within the Department. This division is responsible for creating the annual operating budget, capital improvements budget, grant-funding oversight, and for long-term strategic planning. Primarily funded through the General Fund, the Yuma Fire Department is also community supported by the Public Safety Tax Fund, in addition to development fees for larger capital projects.



The Community Risk Reduction Division is responsible for construction plan review, public education, fire inspections, and fire origin and cause investigations. Its mission is to increase safety education and fire code compliance, while reducing the number of injuries and deaths caused by fire. The division accomplishes this by using four elements: engineering, education, enforcement and evaluation.

The Suppression Division is the largest division in the department and is responsible for responding to calls for service within the community. The division responds to all emergencies, including fire, emergency medical and ambulance transport, hazardous materials response and technical rescue operations.

The Professional Services Division is responsible for providing training, education, succession planning and professional credentialing. Annual training required by the State of Arizona for Emergency Medical Technicians and Paramedics is provided through this division along with specialized training for all hazards including fire, hazardous materials and technical rescue. This division leads the Department through the CFAI accreditation process and assists in individual professional credentialing for Department personnel.



## 2022 Accomplishments

### Respected and Responsible

- The Fire Station 7 Design Committee has continued to work with the architect to complete the design of the new fire station. The new station will meet the needs of the community and offer modern protections to our first responders while remaining fiscally responsible.
- Ordered three new ambulances to continue providing emergency transport services to the Yuma community.
- YFD Quality Assurance / Quality Improvement Committee reviewed 100% of all high acuity calls that the Department responded to. This measured the quality of care proved against the local protocols and national standards.

### Safe and Prosperous

- Delivered updated training for all pediatric cardiac arrest calls and revised the response model to such call types.
- Added a staffed ambulance eight hours a day during the peak months of December through March, to meet the needs of the community and meet our response time criteria set by Arizona Department of Health Services.

## Connected and Engaged

- Collaborate with regional utility companies to provide for interagency training opportunities and resources.
- New fire inspection software was set up and implemented, updating and streamlining the process to a cloud based solution.

## Unique and Creative

- Secured multiple grants for equipment and supplies for the Hazmat and Technical Rescue Teams, including:
  - Water rescue equipment grant awarded by the Arizona Department of Forestry and Fire Management, and
  - A Special Operations drone was purchased through a grant awarded by the Arizona Department of Forestry and Fire Management.

## 2023 Goals

### Respected and Responsible

- Prepare for and successfully complete the reaccreditation process through the Centers for Fire Accreditation International (CFAI).
- Finalize the design and begin the building process of Fire Station 7.
- Provide courses that support the YFD strategic initiative of succession planning.
- Receive and put into service three new ambulances, two that replace ambulances that are at their end of life, and one to increase daily staffing during times of high demand.
- Take delivery and put into service two fire pumpers to replace end-of-life reserve apparatus.

### Connected and Engaged

- Engage in a Strategic Planning process to align the goals and plans of the Fire Department with that of the City of Yuma.
- Complete a mid-cycle update on the locally adopted fire code to provide a more usable product for the division, and local business owners/developers.

### Unique and Creative

- Create a career development model for Community Risk Reduction to include succession planning, advancement opportunities and advanced certifications.

## Safe and Prosperous

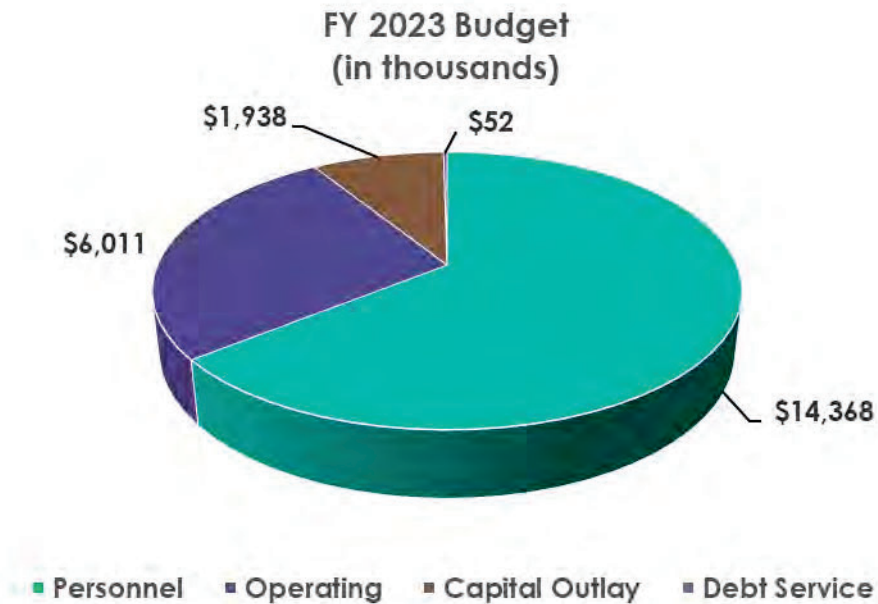
- Maintain fire training that supports the community's strong ISO rating.
- Continue to meet or exceed response times set by the State of Arizona to comply with the Certificate of Necessity for ambulance transport.
- Explore the Community Risk Assessment tool in the new inspection software program, and apply it to the local built environment.





Fire						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 17,940,995	\$ 13,336,959	\$ 13,622,938	\$ 14,368,293	\$ 745,355	5%
Operating	17,896,245	60,352,057	60,825,216	6,011,959	(54,813,257)	-90%
Capital Outlay	100,062	177,906	1,489,436	1,937,573	448,137	30%
Debt Service	51,012	51,778	52,038	51,756	(282)	-1%
<b>Total</b>	<b>\$ 35,988,314</b>	<b>\$ 73,918,700</b>	<b>\$ 75,989,628</b>	<b>\$ 22,369,581</b>	<b>\$ (53,620,047)</b>	<b>-71%</b>

For Fiscal Year 2023, the Fire Department presents a budget of \$22,369,581, a decrease of 71% from last year's budget. The reduction in operating cost is directly related to the PSPRS unfunded liability payoff. The increase in capital outlay is for the purchase of replacement fire engine and the carry forward of the two replacement ambulances purchased in FY 2022 (delivery delays due to supply chain issues).

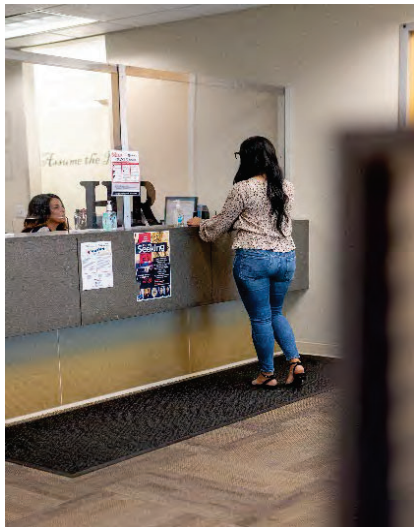


Fire						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 29,396,732	\$ 70,761,309	\$ 70,784,125	\$ 16,565,462	\$ (54,218,663)	-77%
Public Safety Tax Fund	886,002	2,001,677	2,086,474	2,344,121	257,647	12%
Fire Development Fee Fund	-	-	-	5,100	5,100	N/A
ARPA Fund	-	-	700,000	-	(700,000)	-100%
Grant Funds	5,705,580	1,155,714	1,939,029	1,870,506	(68,523)	-4%
Equipment Replacement Fund	-	-	480,000	1,584,392	1,104,392	-
<b>Total</b>	<b>\$ 35,988,314</b>	<b>\$ 73,918,700</b>	<b>\$ 75,989,628</b>	<b>\$ 22,369,581</b>	<b>\$ (53,620,047)</b>	<b>-71%</b>

# Human Resources

Human Resources is a committed partner in providing services while supporting and empowering the City organization, City team members and the citywide community.

The Human Resources Department provides a full range of human resource management services for the employees and residents of the City. These activities include recruitment, compensation and classification, compliance with employment laws, workers compensation, medical and military leave, health benefits and other activities designed to enhance workplace fairness and the City's ability to attract and retain quality employees. Additionally, the department coordinates programs related to Environmental Health and Safety compliance; these programs include facility and process inspections and employee training.



Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Human Resources	12	13	13
<b>Total</b>	<b>12</b>	<b>13</b>	<b>13</b>

## 2022 Accomplishments

### Respected and Responsible

- Reduced the cost of workers compensation medical costs by approximately 22% through the Nurse Triage program.
- Provided leadership training program for supervisors and leaders.
- Updated HR intra-net page with new brochures and information to better assist employees.
- Streamlined recruitment processes for hard to fill public safety positions.

- Enhanced our wellness program with a new podcast for employees and received the Workplace Excellence Award by WelcoAZ and platinum level recognition by Healthy Arizona Worksites.

## 2023 Goals

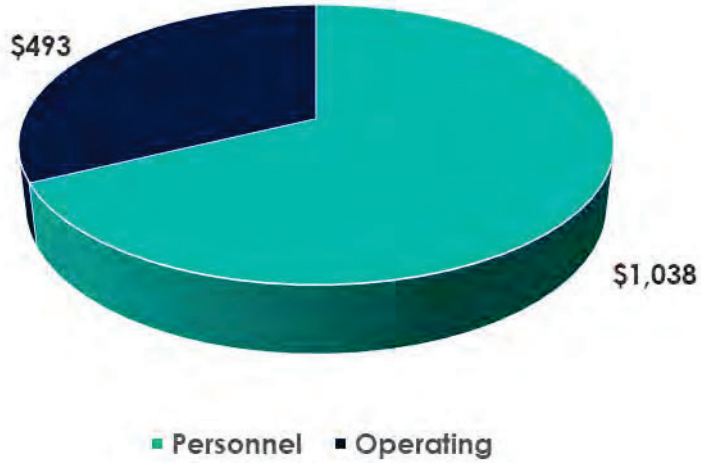
### Respected and Responsible

- Focus on safety training and individual injury review to reduce work place injuries by 5%.
- Conduct a classification and compensation study to ensure market competitiveness for our employees.
- Launch a new employee recognition and appreciation program.
- Complete the update of all Administrative Regulations and Operating Policies by combining into one easily accessible document for employees.

Human Resources							
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change		
					Amount	%	
Personnel	\$ 894,414	\$ 936,083	\$ 990,066	\$ 1,037,808	\$ 47,742	5%	
Operating	257,397	346,390	384,595	492,588	107,993	28%	
<b>Total</b>	<b>\$ 1,151,810</b>	<b>\$ 1,282,473</b>	<b>\$ 1,374,661</b>	<b>\$ 1,530,396</b>	<b>\$ 155,735</b>	<b>11%</b>	

For FY 2023, the Human Resource Department's budget is \$1,530,396, an increase of 11% from last year. The increase in operating cost is due to the classification and compensation study.

FY 2023 Budget  
(in thousands)



Human Resources						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 1,142,050	\$ 1,278,899	\$ 1,372,287	\$ 1,530,396	\$ 158,109	12%
Grant Funds	9,760	3,574	2,374	-	(2,374)	-100%
<b>Total</b>	<b>\$ 1,151,810</b>	<b>\$ 1,282,473</b>	<b>\$ 1,374,661</b>	<b>\$ 1,530,396</b>	<b>\$ 155,735</b>	<b>11%</b>

# Information Technology

The purpose of Information Technology (IT) 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. IT is committed to friendly, polite service and excellence through knowledge and communication. IT provides timely, accurate and thorough assistance for staff's technology needs with efficiency.

The IT Department provides centralized computer and telephony services to the City of Yuma staff, elected officials and peer agencies. IT services enable City staff to serve community residents efficiently. Primary objectives are to provide customer services and support, system operation and maintenance, implementation and support of business applications, administrative services, and, using technology, support organizational business goals and objectives. IT consists of 31 team members operating in three different divisions.

- Administration
- Technical Support
- Radio Communications

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	5	5	5
Technical Services	22	21	20
Radio Communications	7	6	6
<b>Total</b>	<b>34</b>	<b>32</b>	<b>31</b>

The Administrative Division provides oversight for the entire department. The functional areas within this division include the Management Team, Project Management and Contract Administration. Collectively, this team establishes the strategic direction of technology throughout the organization. The team is responsible for the City's entire technology portfolio and uses components of industry standards on technology management framework. Contract administration, new to IT, will develop and administer a master IT contract inventory, streamline technology-related procurement and assist with developing a cyclical replacement strategy.

The Technical Support Division includes the following business units:

IT Operations provides design, implementation, integration, support and management of the City's Enterprise Resource Planning (ERP) applications, e-government applications available through various web portals, Public Safety applications and other business-specific applications used throughout the City. Additionally, Operations provides design, implementation, administration, management and support for the City's entire computing infrastructure. This includes email, data management (backup and recovery), servers and workstations, printers and mobile computing. IT Infrastructure provides design, implementation, integration, support and management of the City's telecommunications that include telephony, data communications, core networking, Wi-Fi, Internet connectivity and oversight of the City's overall cybersecurity posture. This includes developing, implementing, and maintaining cybersecurity solutions and corresponding policies and procedures to be used in protecting the City's technology environment.



Geographic Information Systems (GIS) supports the enterprise GIS system for the City and manages the GIS data used on the Yuma County 911 emergency system and regional public safety software system. Service Desk provides first point of contact for all technology-related services and support requests. Service Desk resolves tier-one support requests at first contact and manages the escalation process to tiers two and three if they are unable to do so in a timely manner. Additionally, they perform IT procurement and bill payment.

The Radio Maintenance Division (Yuma Regional Communications Services, YRCS) provides design implementation, administration, management and support for the regional 700MHz public safety radio communications system and regional public safety Computer Aided Dispatch (CAD) and Records Management System (RMS). Additionally, this division provides administration oversight of the Yuma County 911 emergency system.

## 2022 Accomplishments

### Safe and Prosperous

- Completed installation of the radio tower at 4E facility.
- Began researching public safety platform cyclical replacement or refresh, hardware, and software update.



## Connected and Engaged

- Developed and implemented a project management dashboard for key performance indicators.
- Researched voice services platform replacement.
- Completed fiber-optic network build-out basis of design document and bid package.

## Respected and Responsible

- Consolidated inventory for citywide IT commodities and services, developed a roadmap and corresponding new cost allocation model.
- Consolidated contract management and oversight for all IT-related agreements.
- Completed application master inventory and corresponding topology maps, on-premise and hosted.

## 2023 Goals

### Safe and Prosperous

- Develop and implement a comprehensive cybersecurity framework; proactive monitoring and alerting, enhanced perimeter security, identity management, awareness training, incident response, and management.
- Research, develop and implement a citywide server infrastructure refresh plan.

### Connected and Engaged

- Complete migration of fleet data and application to a new platform and decommission original.
- Complete migration of planning and zoning application to a new cloud platform and decommission original.
- Complete wireless point-to-point network refresh build-out for the dedicated network connection between City facilities.

### Respected and Responsible

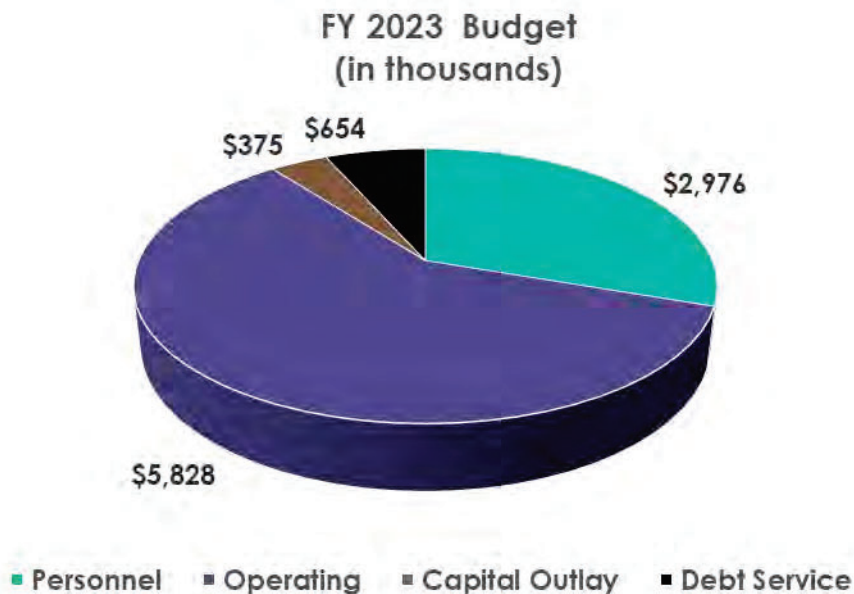
- Complete end-user asset inventory for citywide IT commodity, develop a roadmap and corresponding replacement strategy.
- Deploy citywide endpoint detection and threat response (EDTR) system to detect and respond to security threat-related information.

### Unique and Creative

- Develop and plan for migration to Office 365 for enhanced collaboration and information exchange services.

Information Technology						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 2,376,151	\$ 2,747,652	\$ 3,012,846	\$ 2,976,161	\$ (36,685)	-1%
Operating	2,464,341	4,821,479	4,382,348	5,827,613	1,445,265	33%
Capital Outlay	10,542	232,275	532,275	375,050	(157,225)	-30%
Debt Service	242,098	242,100	250,000	654,203	404,203	162%
<b>Total</b>	<b>\$ 5,093,132</b>	<b>\$ 8,043,506</b>	<b>\$ 8,177,469</b>	<b>\$ 9,833,027</b>	<b>\$ 1,655,558</b>	<b>20%</b>

For FY 2023, the Information Technology Department's budget is \$9,833,027, an increase of 20%. The increase in operating is for an overdue replacement of the city's voice system and the server replacement plan.



Information Technology						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 2,881,295	\$ 3,989,564	\$ 4,627,399	\$ 5,330,875	\$ 703,476	15%
Grant Funds	12,588	100,000	100,000	100,000	-	0%
Yuma Regional Communications System Fund	\$ 1,519,586	\$ 2,239,942	\$ 2,450,070	\$ 2,931,727	\$ 481,657	20%
Yuma Regional Communications System Grant Fund	679,663	1,714,000	1,000,000	1,430,000	430,000	43%
<b>Total</b>	<b>\$ 5,093,132</b>	<b>\$ 8,043,506</b>	<b>\$ 8,177,469</b>	<b>\$ 9,833,027</b>	<b>\$ 1,655,558</b>	<b>20%</b>

# Municipal Court

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.

The Yuma Municipal Court is part of the integrated judicial system of Arizona, pursuant to the City of Yuma Charter, the Arizona Constitution and the United States Constitution.

The judicial system is predicated on the belief that all citizens coming before the courts are entitled to equal justice, regardless of race, ethnicity, gender, age or economic circumstance. The courts must resolve cases swiftly, fairly and impartially. Courts must ensure that litigants and victims fully understand their rights and that those rights are protected. Courts must provide meaningful access to all, ensuring that no litigant is denied justice due to the lack of affording counsel or the inability to understand legal proceedings.

Yuma Municipal Court consists of two full-time elected judges. The chief judicial officer of the Municipal Court is the Presiding Judge. The Presiding Judge is an attorney and member of the Arizona Bar Association. The Presiding Judge oversees the full-time elected Associate Presiding Judge who must meet all requirements set forth by law, Arizona Supreme Court rules, and the City of Yuma Charter. The court utilizes pro-tem judges, who are not City or court employees who serve in an on-call and as-needed basis in place of a full-time judge during planned absences. All pro-tem judges are required to meet state and other requirements prior to approval by both the Presiding Judge and City Council. The Court's administration is delegated to the court's full-time Court Administrator, who serves as the department director for all operational functions of the court and management of non-judicial court personnel. The appointed Court Administrator also serves concurrently as a commissioner for the court, performing limited judicial duties as directed by the Presiding Judge to ensure legal time standards are met for appearances and responsiveness of the court to the citizens of Yuma.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Municipal Court	21	24	26
<b>Total</b>	<b>21</b>	<b>24</b>	<b>26</b>

## **FUNCTIONS:**

The Yuma Municipal Court is a limited jurisdiction court. It is the third branch of government (judicial) and is a non-political entity. The Court has jurisdiction over all misdemeanor criminal cases that occur within the jurisdiction of the City of Yuma. Case types heard before the court include, but are not limited to:

### **COMMON CASE TYPES:**

- Assault (including Domestic Violence).
- Threats/Harassment.
- Trespass.
- Illegal Drug Possession.
- Disorderly Conduct.
- Criminal Traffic (DUI/Reckless Driving).
- Traffic Violations.

### **ADDITIONAL CASES AND ACTIONS:**

- City Ordinance violations.
- Hearing and/or granting all petitions for Orders of Protection, Injunctions Against Harassment and Injunctions Against Workplace Harassment.
- 24-hour search warrant issuance and emergency Orders of Protection.

The Court is divided internally into three operational sections. The first is the Court Operations section, which intakes, prepares, calendars, and conducts courtroom operations of all cases. The second section is the Court Compliance section, which is responsible for the post-adjudication monitoring and enforcing the collection of fines, fees and restitution owed by defendants. It also enforces compliance for court-ordered probationary terms inclusive of counseling. The third is the Court Officer section, which provides court security, performs bailiff duties in all courtrooms inclusive of video court inside the detention center, conducts all transportation of defendants to and from the detention center, and serves all court processes as well as court orders.

## **CASE MANAGEMENT**



The court consistently processes in excess of 12,000 new case filings each year. Cases are received from all law enforcement agencies operating within the jurisdiction of the City of Yuma. The majority of all cases are brought before the court by the City of Yuma Police Department; however, the court consistently receives cases from multiple local and state law enforcement agencies for alleged crimes and violations that occur within the jurisdiction of the court.

## **2022 Accomplishments**

### Respected and Responsible

- The court reviewed and revised numerous operational procedures and policies in the wake of the pandemic, during which we identified more efficient ways to process cases.
- The court appointed a Deputy Court Administrator to ensure succession of leadership as well as allowing for a career path for all court staff to have the ability to progress, which will allow for retention of experienced judicial branch employees.
- Began the implementation of digital scanning devices for all clerks to start the process to convert to a paperless system.
- Specific training targeting each work group was completely updated in all areas with accompanying policy and procedures to support the restructuring plan.
- All security measures required by the Supreme Court were put into place and evaluated to ensure the safety of all visitors and staff.

### Connected and Engaged

- The Department website was updated, and staff was trained and assigned to continuously monitor and update, to ensure access to the court by the public.

## **2023 Goals**

### Respected and Responsible

- Continue the restructuring plan by creating a mid-level court clerk position to allow for career development and for retention of experienced judicial branch employees within the court clerk section.

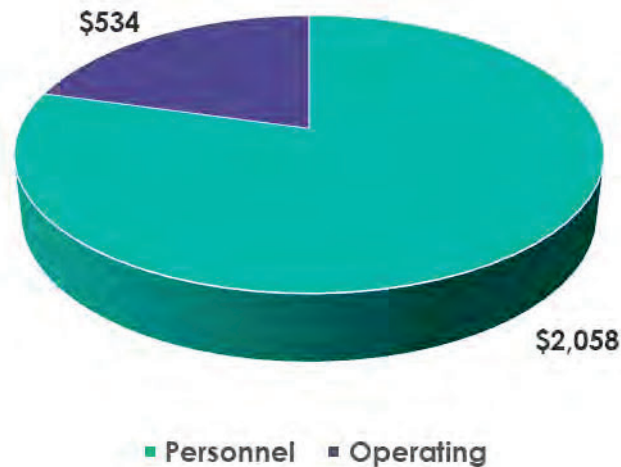
### Connected and Engaged

- Begin to implement improved digital communication in the form of audio video in order to comply with upcoming Supreme Court standards for remote hearing capabilities.

Municipal Court						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 1,660,671	\$ 1,757,752	\$ 1,766,315	\$ 2,058,500	\$ 292,185	17%
Operating	389,376	583,486	603,856	533,624	(70,232)	-12%
Capital Outlay	9,631	-	-	-	-	-
<b>Total</b>	<b>\$ 2,059,678</b>	<b>\$ 2,341,238</b>	<b>\$ 2,370,171</b>	<b>\$ 2,592,124</b>	<b>\$ 221,953</b>	<b>9%</b>

For FY 2023, Municipal Court's budget is \$2,592,124, an increase of 9% from last year. The increase in personnel is a result of upgrades to Court Clerk and Municipal Court Administrator positions, and the reallocation of two Court Officers from City Administration.

FY 2023 Budget  
(in thousands)



Municipal Court						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 2,059,678	\$ 2,206,238	\$ 2,235,171	\$ 2,492,124	\$ 256,953	11%
Grant Funds	\$ -	\$ 135,000	\$ 135,000	\$ 100,000	\$ (35,000)	-26%
<b>Total</b>	<b>\$ 2,059,678</b>	<b>\$ 2,341,238</b>	<b>\$ 2,370,171</b>	<b>\$ 2,592,124</b>	<b>\$ 221,953</b>	<b>9%</b>



# Parks & Recreation

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.

The Parks and Recreation Department consists of six divisions that serve the public: Administration, Arts and Culture, Desert Hills Golf Course, Parks, Recreation, and the Yuma Civic Center. The Department has a dynamic workforce of more than 100 full-time employees, with hundreds of additional part-time employees serving as instructors, lifeguards, event staff, and more. This collective group is responsible for providing exemplary service and programming for all its user groups.

The Administration Division oversees the various administrative functions that keep the department running smoothly. The customer service team offers clerical support to staff and registers customers for programs, facilitates rentals, and functions as a center of information for Parks and Recreational activities in the community. With the enhancement of the Parks and Recreation website ([www.YumaAz.gov/ParksAndRec](http://www.YumaAz.gov/ParksAndRec)), and social media handle (@YumaParksAndRec), online

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	9	9	9
Parks Maintenance	65	65	65
Urban Forestry	1	1	1
Recreation	7	7	7
Arts and Culture	8	8	8
Civic Center	9	9	9
Golf Course Maintenance	6	6	6
Golf Course	3	3	3
<b>Total</b>	<b>108</b>	<b>108</b>	<b>108</b>

registration and ticket purchasing capability has never been easier. Administration also oversees the development of new facilities and programs to serve the community through the City's Capital Improvement Program. The Parks, Arts, and Recreation Commission assists the department, advocating for improved quality of life experiences for residents through the development of recreational programs, arts, parks, facilities and leisure time opportunities. The group helps gather input on public desires and serves as a public face for Parks and Recreation.

The Arts and Culture Division sustains and supports local arts by providing distinct opportunities for community participation and artistic growth. The Arts and Culture Division also oversees the Yuma Art Center, which is a catalyst for artistic growth in our community. Programming and events take place in four galleries all found on Main Street: Yuma Art Center, United Building, Historic Yuma Theatre, and the 270 Black Box Theatre. The Arts and Culture Division seeks to increase involvement in the arts for artists and participants through diverse programming targeting a broad audience. Support extends to art groups and artists by creating a climate conducive for local artistic development through the priority offering of the facility for nonprofit arts use at rates far below the national average. By continually expanding outreach, community awareness grows through local media partnerships in both English and Spanish. The vision is for all members of our community to live creative lives by being a part of the arts in Yuma.

The [Desert Hills Golf Course](#) and [Desert Hills Par 3](#) (DHP3) combined is a 195-acre golf facility, which is the premier golfing facility in southwestern Arizona. Desert Hills Golf Course is a par-72 championship course with a full retail golf shop and a full-service restaurant and bar. DHP3 is a par-3 course, and is a great course for beginners and golfers who prefer a shorter course. With the Short Course at DHP3, golfers can learn the sport while having another opportunity to improve their game. Residents who like soccer and golf can play the 9-hole FootGolf course. DHP3 also has a small retail golf shop.

The Urban Forestry team focuses on maintaining the City's urban forest. There are more than 8,000 trees in the City's inventory. This dynamic team also provides outreach and education to citizens regarding proper tree care. The Tree and Landscape Expo, which typically occurs annually during the winter season, provides valuable information to the community regarding Yuma's vegetation and plant/tree selection. Urban Forestry also hosts an annual Arbor Day celebration, working with local schools that help plant trees throughout the park system. Yuma has earned the Tree City USA designation for many years.

The Parks Division oversees the operation and daily maintenance of 650-plus acres of sport fields, parks, turf and wetlands. These locations consists of 34 parks, 11 athletic complexes, two golf courses, grounds surrounding 19 City buildings, one gymnasium, four outdoor basketball courts, nine tennis courts, one dog park, five sand volleyball courts and the Graffiti Abatement program.

There is also a special Downtown Mall Maintenance District, which consists of Giss Parkway north to 1st Street, and Madison Avenue east to Gila Street. Staff maintains and beautifies this entire area, including the right-of-way and planters along the streets, parking lots and shade structures within these boundaries.

The Parks Division provides safe, attractive and modern places for public recreation and a cleaner, more beautiful city, which enriches the quality of life for residents and visitors alike, and preserves it for future generations.

The Recreation Division consists of eight areas: Recreation General, senior adult programming, adult programming, youth programming, outdoor recreation, aquatics, teens, and adaptive recreation. Recreation emphasizes providing special family

activities that all can enjoy. Recreation General oversees the management of the entire division. The [Pacific Avenue Athletic Complex](#) (PAAC), Yuma's newest elite recreation facility, is a 50-acre, state-of-the-art, multi-sport athletic facility. It is the home for local adult softball leagues and tournaments, and many youth softball and baseball events. With unrivaled amenities, it is uniquely positioned for a tremendously viable demographic.

Senior adult programming, held at the [North End Community Center](#) and [Yuma Readiness and Community Center](#), serves adults 50 years of age and older, providing activities including arts and crafts, educational classes, fitness, dance, pool shooting and Senior Games.

Adult programming includes volleyball, basketball, year-round softball leagues, tournaments, instructional programs, fitness and arts and crafts programs.

Youth programming offers a variety of sports, recreational, and instructional opportunities for youth of all ages, which includes tots and teen activities. In addition to City-run activities, a strong component of the Parks and Recreation Department is the partnership between co-sponsored youth sports organizations and the City.

Outdoor recreation provides recreational opportunities such as canoeing, kayaking, family camping activities, archery, hiking, stargazing and outdoor education programs for all ages. Aquatics programs include the programming of four municipal pools. Fitness and swim programs are offered, as well as learn-to-swim lessons, lifeguard training classes during the summer and open swim for all ages.

Adaptive recreation programming for special needs participants takes place year-round. Over the past year, an emphasis has been placed on providing additional activities such as sports clinics, social activities and music-based programs for which participants may register.

The Yuma Readiness and Community Center, a joint-use facility between the Arizona National Guard and the City of Yuma, is a full-service recreational facility, with programs and activities scheduled there. It serves as an additional site for the community to get information, register for programs or rent park ramadas.

The [Yuma Civic Center](#) and [Ray Kroc Sports Complex](#) serve the Yuma region by providing flexible facilities for diverse events. As the only venue capable of hosting large-scale public and private events, the complex excels as Yuma's premiere event venue. The Civic Center division provides event coordination, catering, expertise, support, implementation, equipment, refreshments and facility maintenance for the large variety of events that occur at the Civic Center and Ray Kroc Sports Complex each year.

## **2022 Accomplishments**

### Active and Appealing

- Host the National Junior College Athletics Association's National Women's Softball Championship.
- Completion of master plan for East Mesa Park.
- Redevelopment of Yuma Valley Parks' four multipurpose athletic fields.

### Safe and Prosperous

- Replacement of playgrounds at Joe Henry Optimist Center and Caballero Parks.

### Respected and Responsible

- Major repair of critical irrigation infrastructure at Smucker Park.

## **2023 Goals**

### Active and Appealing

- Construct the newly redesigned \$2.5 million 32,000 square foot Kennedy Skatepark.
- Develop the City's first-ever pickleball complex with four courts at Desert Sun Stadium.

### Unique and Creative

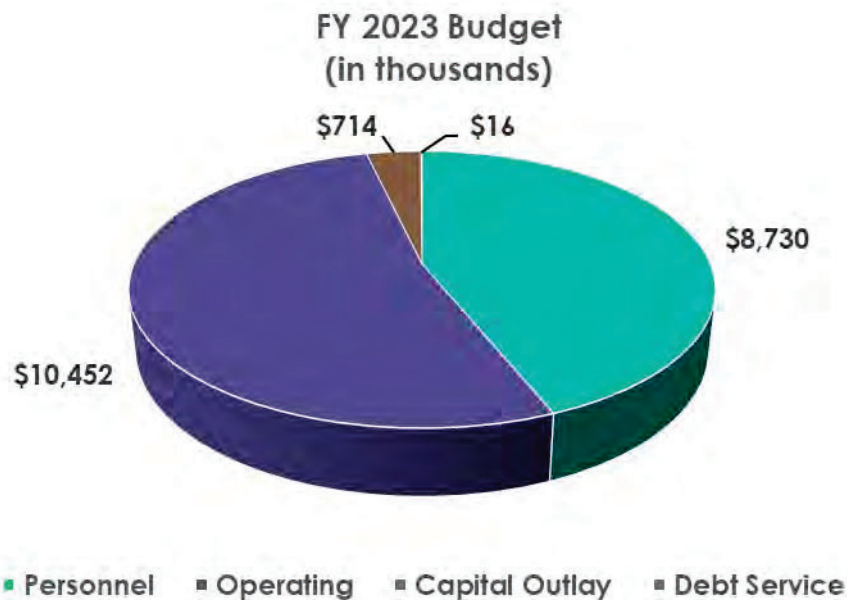
- Rejuvenate and enhance the frequency of art exposure opportunities at the Yuma Art Center.

### Respected and Responsible

- Introduce the first-ever fully inclusive play structures at Stewart Vincent Playground.
- Invest nearly \$3 million for park rehabilitation projects.

Parks and Recreation						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 6,134,198	\$ 7,367,582	\$ 8,392,525	\$ 8,730,154	\$ 337,629	4%
Operating	4,428,408	9,910,122	10,172,442	10,451,799	279,357	3%
Capital Outlay	149,683	343,592	693,889	714,000	20,111	3%
Debt Service	15,772	15,876	15,876	15,876	-	0%
<b>Total</b>	<b>\$ 10,728,061</b>	<b>\$ 17,637,172</b>	<b>\$ 19,274,732</b>	<b>\$ 19,911,829</b>	<b>\$ 637,097</b>	<b>3%</b>

For FY 2023, the Parks and Recreation Department's budget is \$19,911,829, an increase of 3% from last year.



Parks and Recreation						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 5,397,381	\$ 6,999,020	\$ 7,663,730	\$ 8,091,508	\$ 427,778	6%
Donations	6,132	4,224,692	4,164,958	4,000,000	(164,958)	-4%
Other State Grants	21,627	95,385	100,000	65,000	(35,000)	-35%
Parks & Rec Development Fee Fund	-	-	-	10,000	10,000	N/A
Grant Funds	74,532	4,376,832	4,523,261	4,351,000	(172,261)	-4%
Desert Hills Golf Course Fund	1,581,425	1,759,912	1,932,836	2,100,478	167,642	9%
Equipment Replacement Fund	-	-	290,036	-	(290,036)	-100%
<b>Total</b>	<b>\$ 10,728,061</b>	<b>\$ 17,637,172</b>	<b>\$ 19,274,732</b>	<b>\$ 19,911,829</b>	<b>\$ 637,097</b>	<b>3%</b>

# Planning & Neighborhood Services

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.

The Planning and Neighborhood Services Department promotes a culture where staff and customers work in partnership to create and sustain a better quality of life and environment in which to live, work and play. Through the actions of its Community Planning and Neighborhood Services divisions, the department plans for growth, development, and prosperity; reviews and approves development plans; responds to issues related to health and safety; and promotes attractive, diverse neighborhoods that provide a full range of housing opportunities.

The Administration Division provides oversight, direction and leadership to the entire department, and represents and interacts with the City Council and City Administration to keep them apprised of current and proposed development activities. This division oversees the Pre-Development Meeting program, which provides an opportunity for staff and customers (property owners, developers and business owners) to review proposed development projects and provide invaluable feedback at the onset of the process. A representative from each department attends to provide feedback in a “one-stop shop” approach. In addition, this division provides online application and permitting support to assist customers with electronic plan submittal, review and permitting. These meetings provide an opportunity for staff and property owners, developers and business owners to discuss proposed development projects and work through potential issues before money is spent on project design.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	2	3	3
Building Safety	20	-	-
Neighborhood Services	8	8	9
Community Planning	12	11	11
<b>Total</b>	<b>42</b>	<b>22</b>	<b>23</b>



The Community Planning Division provides comprehensive planning services to the community on issues related to land use, physical design, historic preservation and community facilities. Community Planning is responsible for administering the zoning code and ensuring that such codes keep with the goals and priorities of the community. In an effort to streamline the subdivision process, an update to the Subdivision Code is currently being processed, which shortens the overall process timeline, a benefit to both developers and staff. Long Range Planning staff prepares updates to the General Plan, develops new and revised policies to guide the City's growth, and adds land area to the City's jurisdiction through annexations. Current Planning staff reviews all business license applications to ensure that intended land uses are consistent with the zoning code. Planners also provide staff support to the Planning and Zoning Commission, the Design and Historic Review Commission and the Hearing Officer.



The Neighborhood Services Division creates healthy neighborhoods by improving the quality of life for residents, particularly those with low and moderate incomes. In partnership with the community, Neighborhood Services develops and implements creative strategies for attractive and diverse neighborhoods. The City receives Community Development Block Grant (CDBG) funds from the U.S. Department of Housing and Urban Development (HUD),

which go toward improving neighborhoods in Yuma. Neighborhood Services also serves as the lead entity for the Yuma County HOME Consortium, providing administrative oversight for HOME funding from HUD. HOME funds are used to preserve and create affordable housing throughout Yuma County.

## **2022 Accomplishments**

### Safe and Prosperous

- Successfully facilitated over 300 Pre-Development Meetings.
- Processed 163 planning applications.
- Continued building workflows and establishing processes for the upcoming EnerGov and online permitting portal upgrades.
- 2022 was the second year of a five-year Consolidated Plan establishing goals and objectives for the CDBG and HOME programs through 2025. The activities undertaken this year, furthering the City's strategic goals, included:

- Seven owner-occupied homes renovated and 35 rental properties inspected for safety and compliance with property maintenance codes.
- Tenant-based Rental Assistance provided to 27 homeless and seven victims of domestic violence.
- Six children provided quality afterschool care at the SHINE boys and girls center.
- 35 individuals were provided housing counseling at WACOG.
- 37,480 individuals provided information on Fair Housing Act and five properties tested for compliance with non-discrimination protections.
- Dumpsters were provided to residents of Mesa Heights, resulting in the removal of about 30 tons of trash.
- Three locally owned businesses were provided matching grants to make improvements to the façade of their buildings in the Mesa Heights neighborhood.
- 97 instances of alley dumping and 261 property code violations were corrected in response to Code Compliance activities.
- Implementation of HOME program countywide with programs for:
  - Down payment and closing cost assistance for new homebuyers, and rehab of owner-occupied single family residences.

#### Connected and Engaged

- Initiated several text amendments, which included updating the Subdivision Code, Sign Code, housing options in the Recreational Vehicle Subdivision (RVS), and provisions related to accessory structures.

#### Active and Appealing

- Adopted the Tree & Shade Master Plan.
- Completed the 2022 General Plan.

### **2023 Goals**

#### Connected and Engaged

- Complete the upgrades of EnerGov and the online permitting portal.
- Implement EnerGov Citizen Connect, an online portal allowing the public to view development activity in the community and register to receive alerts for new projects in their area.

## Active and Appealing

- Expand the Infill Overlay District to encourage the redevelopment of certain areas within the City, and identify new incentives related to development within the District.

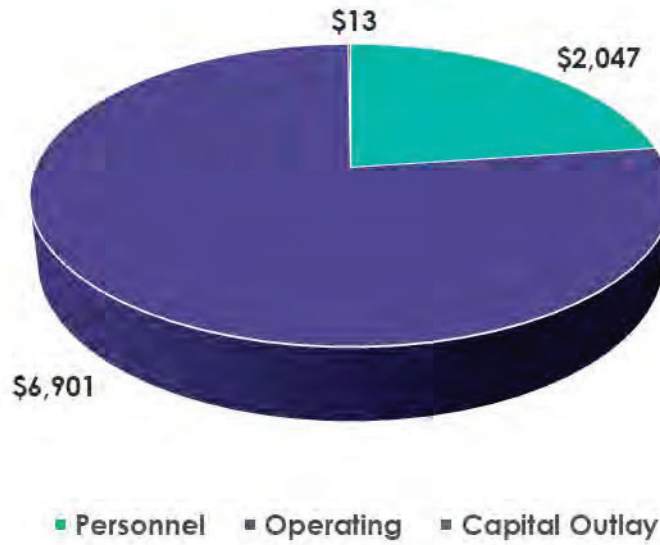
## Safe and Prosperous

- Rehabilitation of 11 owner-occupied homes.
- Provide the equipment needed to begin an after-school enrichment program at Gila Vista Junior High School.
- Issue a request for proposals seeking development partners to create affordable housing using a special allocation of HOME funds from the American Rescue Act.
- Complete various Zoning Code text amendments in an effort to better align the code with the current needs of the community.

Planning & Neighborhood Services							
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change		
					Amount	%	
Personnel	\$ 3,009,244	\$ 1,850,024	\$ 1,865,422	\$ 2,046,728	\$ 181,306	10%	
Operating	2,271,953	1,997,759	3,943,545	6,901,560	2,958,015	75%	
Capital Outlay	(14,723)	45,000	119,586	12,600	(106,986)	-89%	
Debt Service	5,132	-	-	-	-	-	
<b>Total</b>	<b>\$ 5,271,606</b>	<b>\$ 3,892,783</b>	<b>\$ 5,928,553</b>	<b>\$ 8,960,888</b>	<b>\$ (2,250,896)</b>	<b>51%</b>	

For FY 2023, the Planning and Neighborhood Services Department's budget is \$8,960,888, an increase of 51% from last year. The increase in operating cost is attributed to the receipt of grant funding.

FY 2023 Budget  
(in thousands)



Planning & Neighborhood Services						
Expenditures	Actual	Estimate	Amended	Budget	Change	
	FY 2021	FY 2022	Budget	FY 2023	Amount	%
General Fund	\$ 3,141,759	\$ 1,923,365	\$ 2,001,558	\$ 1,893,127	\$ (108,431)	-5%
Arizona Avenue Apartments	-	-	-	458,044	-	-
Grant Funds	2,129,848	1,969,418	3,926,995	6,609,717	2,682,722	68%
<b>Total</b>	<b>\$ 5,271,606</b>	<b>\$ 3,892,783</b>	<b>\$ 5,928,553</b>	<b>\$ 8,960,888</b>	<b>\$ 3,032,335</b>	<b>51%</b>

# Police Department

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 its 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.

The Police Department's Administration oversees the Field Services Division, Support Services Division, and Investigations Division. The Professional Standards and Accountability Unit reports directly to the Chief of Police.

Administration is responsible for the overall management of the department. The Chief of Police, along with a Deputy Chief of Police and three captains, provide the vision and leadership to achieve the goals and objectives of the Police Department. In addition, the Public Safety Communications Center reports directly to the Deputy Chief of Police.

The Patrol Division is the largest and most visible division in the agency. Uniformed patrol personnel are responsible for the protection of life and property, response to 911 and other calls for service, and preliminary investigation of crimes. Civilian patrol support officers and Animal Control officers are included in this division.

The Patrol Division also consists of specialized units including a Traffic Unit, which is staffed with traffic enforcement units, and civilian accident investigators, a School Services Unit, K-9 Officers and a Combined Special Operations Group.

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	12	12	12
Animal Control	7	7	7
Patrol	155	152	151
Investigations	49	50	52
Support Services	65	67	67
<b>Total</b>	<b>288</b>	<b>288</b>	<b>289</b>





The Support Services Division is comprised of Hiring and Recruitment Unit, Training Unit, Quality Assurance Unit and Records Unit, which is responsible for receiving, entering, archiving, and retrieving police reports as well as collecting data for statistical purposes.

The Investigations Division is responsible for in-depth follow-up investigations as well as preparing cases for court. The Investigations Division consists of a Crimes Against Persons Unit, Sex Crimes Unit, Property Crimes Unit, Narcotics Unit, Evidence Unit, an I.D. Crime Lab Unit, and Crime Analysis.

## 2022 Accomplishments

### Unique and Creative

- Worked with Arizona National Guard to utilize service members to fill critical need positions, providing training and opportunities to the service members while temporarily boosting the department's available resources.

### Safe and Prosperous

- Completed transition to new firearms platform.

### Respected and Responsible

- Assist in the completion of the ALEAP accreditation process.
- Began replacement of the Emergency Communication Center consoles and equipment.



## 2023 Goals

### Safe and Prosperous

- Complete Public Safety Training Facility track resurfacing project.

### Respected and Responsible

- Continue to research, develop and enhance our employee wellness programs, policies and responses in order to build a resilient, strong and enduring team.
- Begin cross training dispatchers in order to enhance interoperability and resource availability across both Police and Fire dispatch.

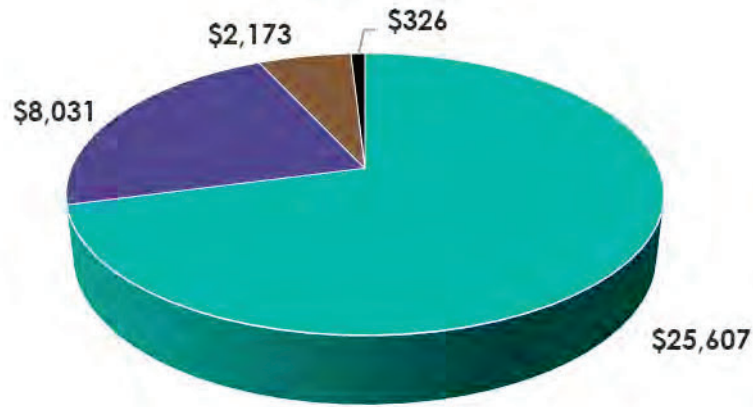


Police						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 26,382,072	\$ 22,494,994	\$ 24,978,149	\$ 25,606,747	\$ 628,598	3%
Operating	24,879,203	73,567,594	73,020,088	8,030,965	(2,250,896)	-89%
Capital Outlay	630,199	2,062,807	3,461,932	2,173,525	(1,288,407)	-37%
Debt Service	176,250	314,229	282,000	325,858	43,858	16%
<b>Total</b>	<b>\$ 52,067,724</b>	<b>\$ 98,439,624</b>	<b>\$ 101,742,169</b>	<b>\$ 36,137,095</b>	<b>\$ (65,605,074)</b>	<b>-64%</b>

For FY 2023, the Police Department's budget is \$36,137,095, a decrease of 64% from last year. The decrease in operating cost and increase in personnel are a direct result of the city paying off the PSPRS Unfunded Liability and establishing a PSPRS reserve account. Personnel costs also increased due to the addition of a Video Analyst position.



FY 2023 Budget  
(in thousands)



■ Personnel ■ Operating ■ Capital Outlay ■ Debt Service

Police						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
General Fund	\$ 48,090,530	\$ 92,373,723	\$ 94,607,442	\$ 28,658,829	\$ (65,948,613)	-70%
Public Safety Tax Fund	1,605,265	2,537,039	2,073,315	2,431,918	358,603	17%
Grant Funds	2,371,929	3,461,742	4,346,412	4,164,823	(181,589)	-4%
Equipment Replacement Fund	-	67,120	715,000	881,525	166,525	-
<b>Total</b>	<b>\$ 52,067,724</b>	<b>\$ 98,439,624</b>	<b>\$ 101,742,169</b>	<b>\$ 36,137,095</b>	<b>\$ (65,605,074)</b>	<b>-64%</b>

# Public Works

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

In order to provide a wide range of services efficiently and effectively, the Public Works Department is organized into the following service areas:

Fleet Services: manages and provides preventive maintenance and automotive repairs to a fleet of approximately 903 vehicles and equipment, including:

- Police patrol vehicles
- Fire trucks and apparatus
- Solid Waste collection trucks
- Parks and Recreation vehicles and large mowers
- Heavy equipment and loaders
- Citywide vehicle maintenance
- Technical repairs to citywide generators and pumps

Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Fleet Services	16	18	17
Solid Waste	16	16	17
Street Maintenance	53	53	55
<b>Total</b>	<b>85</b>	<b>87</b>	<b>89</b>



Solid Waste Division: manages pickup and transport of solid waste and recycling collections, serving approximately 27,500 residential customers. In addition, the division oversees environmental programs such as the annual Neighborhood Cleanup campaign, Christmas Tree Recycling program and the Yuma-area Household Hazardous Waste. Solid waste services include:

- Residential collection
- Curbside recycling
- Container maintenance
- Bulk pickups

Street Division: maintains the City's roadways, basins, medians and right-of-way infrastructure. This infrastructure network includes:

- 435 centerline miles
- Asphalt maintenance
- Traffic signs and markings
- Street sweeping
- Landscape maintenance
- Tree maintenance
- Right-of-way maintenance
- Traffic signals and street lighting.
- Concrete repairs for sidewalks, curbs and gutters

## 2022 Accomplishments

### Safe and Prosperous

- Applied oil seal to more than 20 miles of roadway.
- Applied slurry seal to more than 40 miles of roadway.
- Scheduled 80 streetlight poles to be removed and replaced.
- Rehabilitated three traffic signal intersections.



### Connected & Engaged

- Implemented Yuma Click & Fix application as part of Public Works daily operations.
- Completed the 5<sup>th</sup> beautification project along Ave A & 34<sup>th</sup> place.

### Respected and Responsible

- Contracted eight additional basins for landscape maintenance, total is now 29 sites.
- Reduce automotive parts cost from prior fiscal year.
- Started the implementation for a new asset management fleet software.



## 2023 Goals

### Safe and Prosperous

- Schedule the removal and replacement of 60 streetlight poles.
- Rehabilitate two traffic signal intersections.
- Apply pavement preservation applications to 35 miles of roadway.



### Connected and Engaged

- Benchmark response time for active requests for Yuma Click & Fix.
- Work with the Clean & Beautiful Commission on the 6<sup>th</sup> beautification project.

### Respected and Responsible

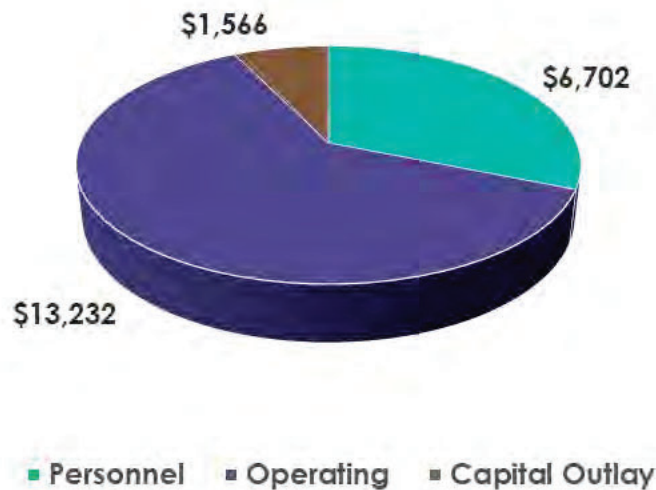
- Complete the implementation of a new asset management fleet software.
- Solicit, bid and contract for five new retention basins for landscape maintenance.
- Start the 11<sup>th</sup> residential collection route in July 2022



Public Works						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 5,373,462	\$ 5,878,347	\$ 6,160,343	\$ 6,701,864	\$ 541,521	9%
Operating	11,476,230	12,176,690	12,169,307	13,232,002	1,062,695	9%
Capital Outlay	568,062	15,046	826,478	1,566,291	739,813	90%
<b>Total</b>	<b>\$ 17,417,753</b>	<b>\$ 18,070,083</b>	<b>\$ 19,156,128</b>	<b>\$ 21,500,157</b>	<b>\$ 2,344,029</b>	<b>12%</b>

For FY 2023, the Public Works Department's budget is \$21,500,157, an increase of 12% from last year's budget. The operating budget for road maintenance was increased due to the extreme need to preserve and extend the life of the City's streets. The increase in capital outlay is due to the carry forward of all vehicles purchased in FY 2022 (delivery delays due to supply chain issues). The addition of a Heavy Equipment Operator attributed to the increase in personnel.

**FY 2023 Budget  
(in thousands)**



Public Works						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Highway Users Revenue Fund	9,168,191	9,109,822	9,559,037	10,709,651	1,150,614	12%
City Road Tax	1,002,978	1,293,714	1,399,302	1,575,665	176,363	13%
Improvement District Funds	33,461	211,794	169,800	376,758	317,154	6%
Grant Funds	-	200,000	200,000	200,000	93,952	3%
Solid Waste Fund	4,234,995	4,467,763	4,976,253	5,293,407	348,988	N/A
Equipment Maintenance Fund	2,637,038	2,786,990	2,851,736	2,945,688	2,344,029	12%
Equipment Replacement Fund	341,092	-	-	348,988	-	N/A
<b>Total</b>	<b>\$ 17,417,753</b>	<b>\$ 18,070,083</b>	<b>\$ 19,156,128</b>	<b>\$ 21,500,157</b>	<b>\$ 2,344,029</b>	<b>12%</b>

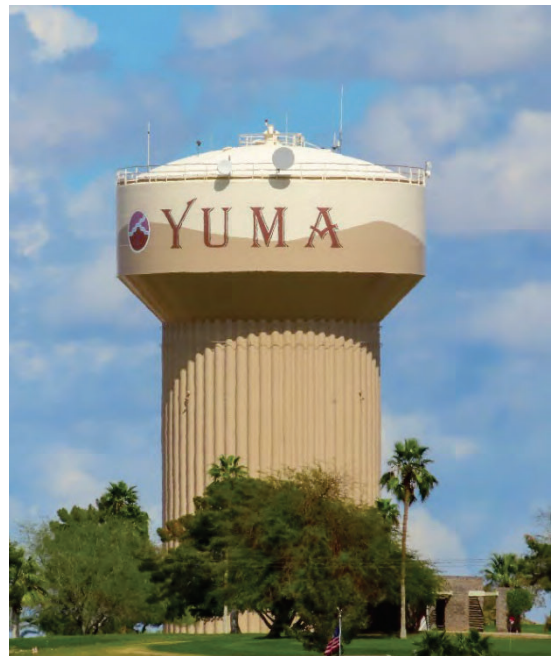


# Utilities

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.

The Utilities Department is a customer service organization, responsible for the treatment and distribution of safe drinking water and the proper treatment and disposal of wastewater. Utilities provides maintenance of water distribution and sewer collection lines and wastewater pump stations throughout the City of Yuma service area. The department consists of nine divisions including: Water Treatment, Water Distribution, Water Systems Customer Services, Wastewater Treatment, Wastewater Collections, Industrial Pretreatment, Water Quality and Compliance, Instrumentation and Controls, and Administration.

Consistent with its goal, the Utilities Department provides excellent customer service through trained and knowledgeable employees who possess a sense of duty. The Department has 148 authorized positions, of which more than half possess an Arizona Department of Environmental Quality-issued license for the highly specialized work they perform on a daily basis. These employees are highly skilled, motivated and take great pride in their abilities to provide services at a level that consistently exceeds state and federal requirements.



Authorized Personnel by Division			
Division	Actual 2021	Projected 2022	Budget 2023
Administration	11	11	10
Water	70	73	78
Wastewater	57	59	59
<b>Total</b>	<b>138</b>	<b>143</b>	<b>147</b>

## Functions

The Utilities Department Division managers satisfy all aspects of the City's water goals. Water, Wastewater, and the Water Quality and Compliance Divisional Managers ensure

conformity with EPA's Clean Water Act, Safe Drinking Water Act, biosolids regulations via Industrial Pretreatment, Cross Connection Control and the Environmental Laboratory. The Distribution and Customer Service and Collection Division Managers monitor the installation, maintenance, and repair of the City-owned water transmission and distribution system, wastewater collection systems, water metering and meter reading systems.

The Water Treatment Division uses water from the Colorado River and water from wells to produce the continuous supply of drinking water necessary to meet the needs of Yuma's residents, businesses and industries. Drinking water treatment occurs at two locations: The Main Street Water Treatment Facility and the Agua Viva Water Treatment Facility.

Producing drinking water for the Yuma area since 1891, the Main Street Water Treatment Facility is thought to be one of the first water plants west of the Mississippi River to filter its water. This facility uses the Colorado River as the source for two-thirds of Yuma's drinking water. Commissioned in 2009, the City's newest water treatment facility, Agua Viva, uses a combination of surface water and groundwater to provide the one-third of Yuma's drinking water.

The Wastewater Treatment Division operates three treatment facilities to reclaim the wastewater produced by Yuma's residents, businesses and industries. In operation since early 1970, the Figueroa Avenue facility is the oldest and the largest of these treatment plants. Operating under very strict federal and state permits, this facility turns over 80% of Yuma's wastewater into high-quality treated effluent, which is discharged into the Colorado River. The smallest facility, Jackrabbit Mesa, and the newest facility, Desert Dunes, treat the remaining 20% of Yuma's wastewater.



The Industrial Wastewater Pretreatment Division manages a federally approved program that protects Yuma's wastewater infrastructure and resources. This section ensures that the City of Yuma meets environmental regulations set up by the State of Arizona, and the United States Environmental Protection Agency by working with commercial and industrial facilities that discharge wastewater into the City's collection system, issuing permits, and enforcing compliance.

The Cross Connection Control Section protects Yuma's drinking water from contamination by preventing foreign material from entering the drinking water system in homes, businesses and industries. This section investigates water quality complaints, reports cross-connection incidents, and ensures that required backflow prevention devices are properly installed and regularly tested.

The Water Quality and Compliance Division collects and analyzes a wide variety of samples of river water, well water, drinking water, and wastewater. Testing results verify the City's compliance with numerous environmental and health regulations and are reported to a variety of agencies including the United States Environmental Protection Agency and the Arizona Department of Environmental Quality. The Laboratory is the

primary point of contact for customer concerns and complaints about drinking water safety and quality.

The Distribution and Collection divisions monitors the installation, maintenance, and repair of the City-owned water transmission and distribution system, wastewater collection systems, water metering and reading systems. This section houses the water and wastewater systems modeling applications and is also responsible for all utilities Blue Stake requests to ensure they are completed in a timely manner.

The Distribution Division is responsible for assuring customers receive the potable water with a reasonable pressure and the highest quality 24 hours a day. The system transmission/distribution water mains (pipes) range from two inches to 48 inches in diameter. The pipes are made from various materials such as concrete, ductile iron, PVC or other material. Because of the age of a majority of City infrastructure, leaks and breaks inevitably do occur. City employees are on call 24 hours a day to make repairs and put mains back in service as quickly as possible. This division maintains a valve exercise program, a hydrant-flushing program and a water-quality flushing program. Fiscal Year 2023 will be a growth year for the Distribution Division. This budget cycle will see an additional supervisor and maintenance crew added to their team. The new crew will be added to maintain the additional infrastructure that has been installed over the last 16 years.



The Wastewater Collection Division is responsible for assuring the city's wastewater collection system is properly maintained and free-flowing 24 hours a day. The wastewater collection infrastructure consists of nearly 400 miles of sanitary sewer collection lines and force mains with more than 5,800 sanitary sewer manholes. The wastewater collection system lines range from six inches to 42 inches in diameter. This division is responsible for cleaning and inspecting (utilizing specialized equipment) the wastewater collection lines and all sanitary sewer manholes.

The Customer Service Division is responsible for all aspects of metering, water and sewer system connections and permits, utility billing support, division inventory and warehousing and an on-site meter shop. This division is comprised of three Sections: Field Customer Service, Meter Services, and Utility Rates Services.

The Field Customer Service group takes care of all water service connections and disconnections (scheduled, emergency, and non-pays), high bill complaints, on-site customer assistance, customer signups, and thefts of service.



The Meter Services group handles meter readings, all Automated Meter Reading (AMR) applications, manual meter reading, construction roving meter reading, backflow device installations and testing for roving meters, meter repairs, meter tests and utility service history reviews. Additionally, the Meter Services and Field Customer Services group also responds to on-call customer emergency turn-offs, reconnects, and customer signups.

## **2022 Accomplishments**

### Respected and Responsible

- Construction of the Thomas F. Allt Utilities Complex.
- Secured a WaterSmart grant in the amount of \$499,450 for the Agua Viva Water Treatment Facility Groundwater Well No.1 replacement.
- Completed design for utility service extensions along 4E north from 36th Street to the North Frontage Road to foster growth and development opportunities for the community.
- Secured funding for the Desert Dunes Water Reclamation Facility expansion.
- Commenced construction on the Main Street Water Treatment Facility Filters No. 5-8.
- Commenced construction of the Arizona Avenue Water Line replacement from 16th Street to 10th Street.

## **2023 Goals**

### Respected and Responsible

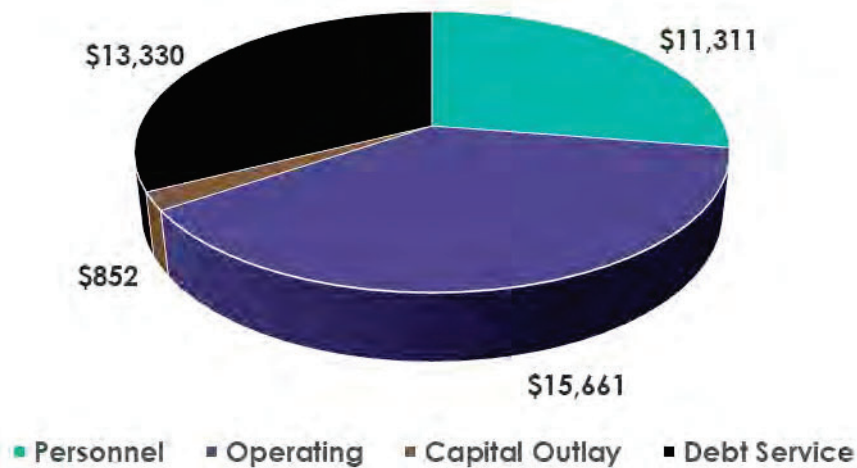
- Commission a water and wastewater rate study to ensure enterprise fund sustainability.
- Commission an Integrated Master Plan for both water and wastewater utility systems.
- Commence construction of the Desert Dunes Water Reclamation Facility capacity increase project.
- Introduce updated Water and Wastewater Utility Regulations.



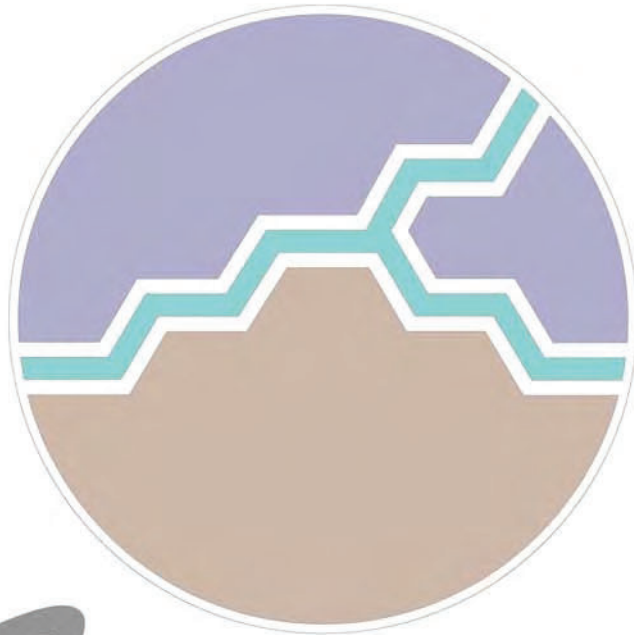
Utilities						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Personnel	\$ 8,954,136	\$ 9,569,172	\$ 10,685,733	\$ 11,310,592	\$ 624,859	6%
Operating	12,529,692	14,557,769	14,825,746	15,661,290	835,544	6%
Capital Outlay	608,616	576,182	640,865	851,891	211,026	33%
Debt Service	13,578,672	13,535,823	17,703,668	13,329,892	(4,373,776)	-25%
<b>Total</b>	<b>\$ 35,671,116</b>	<b>\$ 38,238,946</b>	<b>\$ 43,856,012</b>	<b>\$ 41,153,665</b>	<b>\$ (2,702,347)</b>	<b>-6%</b>

For FY 2023, the Utilities Department's budget is \$41,153,665, a decrease of 6%. The addition of a Water Systems crew (five positions) increased the personnel budget.

FY 2023 Budget  
(in thousands)



Utilities						
Expenditures	Actual FY 2021	Estimate FY 2022	Amended Budget FY 2022	Budget FY 2023	Change	
					Amount	%
Water Fund	\$ 18,228,236	\$ 19,949,513	\$ 20,719,755	\$ 21,083,934	\$ 364,179	2%
Water Transfer Fund	27,718	-	40,670	-	(40,670)	-100%
Water Capacity Fund	2,299,688	2,299,582	2,299,582	799,178	(1,500,404)	-65%
Water Restricted Funds	2,447,119	2,419,290	2,459,960	801,478	(1,658,482)	-67%
Wastewater Fund	12,335,137	13,209,643	13,823,438	17,969,751	4,146,313	30%
Wastewater Capacity Fund	2,654,638	2,654,514	6,816,373	920,818	(5,895,555)	-86%
Wtr Sanitary Sewer Intrcpt Fund	5,986	5,986	5,986	4,784	(1,202)	-20%
Wastewater Restricted Funds	2,660,624	2,660,500	6,822,359	925,602	(5,896,757)	-86%
Equipment Replacement Fund	-	-	-	372,900	372,900	N/A
<b>Total</b>	<b>\$ 35,671,116</b>	<b>\$ 38,238,946</b>	<b>\$ 43,856,012</b>	<b>\$ 41,153,665</b>	<b>\$ (2,702,347)</b>	<b>-6%</b>



CITY OF  
*Yuma*



# CAPITAL SPENDING & DEBT MANAGEMENT

---



# CAPITAL SPENDING & DEBT MANAGEMENT

---

Capital Improvement Program	145
Capital Improvement Project Summary	148
Capital Budget Project Detail	149
Capital Improvement Projects	153
Debt Management	156
Table of Outstanding Debt	159

---

---

# Capital Improvement Program

---

---

The City of Yuma Capital Improvement Program (CIP) is a five-year schedule of public physical improvements to the City's infrastructure. The CIP sets forth proposed expenditures for systematically constructing, maintaining, upgrading, expanding, and replacing the community's physical plant, as required by the City Charter.

This section describes the CIP process and provides limited detail of projects included within the capital improvements area of this adopted budget. The end result of the capital program is a separately published document, which includes detailed mapping, revenue source and the complete five-year program. The reader should refer to that document to attain more descriptive detail than is included herein.

## THE PROCESS

Projects are typically major expenditures. They can be either infrequent projects, such as the Municipal Government Complex construction project or systematic improvements, such as street surface replacement. Regular street maintenance of city facilities is not considered a Capital Improvement. Therefore, a project such as street slurry seals, which seals minor surface cracks, would not be found in this document and is funded, scheduled and completed within the Public Works Department's Operations and Maintenance (O&M) budget.

Because the CIP identifies what City facilities will be improved it is more than a schedule of expenditures. It is a statement of budgetary policy and a planning document. Implementation of the CIP is a tool to accomplish the adopted goals and policies of the City Council.

Projects are developed through the course of the fiscal year. The process involves

council, citizens, or staff proposing needed projects. Staff then coordinates the project with any related projects, reviews for compatibility with the City's goals, identifies a funding source, and develops a project schedule. Projects are reviewed by the responsible department and placed within the department's ten-year schedule.

During the annual review of the five-year CIP, completed projects are removed, new projects are proposed, and scheduled projects move forward in the schedule or out to later years. The timing of a project is dependent on the current condition of the facility and funding availability.



As the five-year CIP is fine-tuned, it is under the oversight of the CIP Review Committee, which is composed of senior staff and the City Administrator. At this time, the specific dollar amounts available for each funding source are known or reliable projections can be made and projects may be added or dropped based on the amount of funds available in the next five years. After review by staff, the next step is referral to the Planning and Zoning Commission for comments and recommendations.

The Planning and Zoning Commission's role is to review the CIP for consistency with the goals and policies of the General Plan. A Public Hearing is held at a commission meeting, which results in a formal recommendation to the City Council. The Capital Budget, which is the first year of the CIP and the five-year CIP are then brought before the City Council.

The City Council will hold a public hearing on the draft CIP at a regular Council meeting.

Adoption then occurs at a subsequent Council meeting.

## **CIP BUDGET**

The first year of the five-year CIP program is called the capital budget. An extensive project, such as the installation of a major waterline, will typically be a multi-year project. The first year of the project is the design stage and the second year will involve the actual construction. The capital budget is integrated with the operating budget of the City and adopted in one motion.

The projects within the first year of the CIP are prioritized. Prioritization is developed within each section and is established by the responsible departments. The prioritization is based on the need for the project and the available resources needed to complete the project.

The availability of funds is the key factor as to whether a project will be initiated and completed. There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. The same funding restrictions discussed in the Funds section hold true here. Projects can be funded by city, state or federal monies and outside agencies and individuals. City funding sources typically are sales and property taxes, service and utility fees, the Road tax and the Highway Users Revenue fund (a state gasoline tax with specific amounts allotted to municipalities based on population).

## **IMPACT ON OPERATING BUDGET**

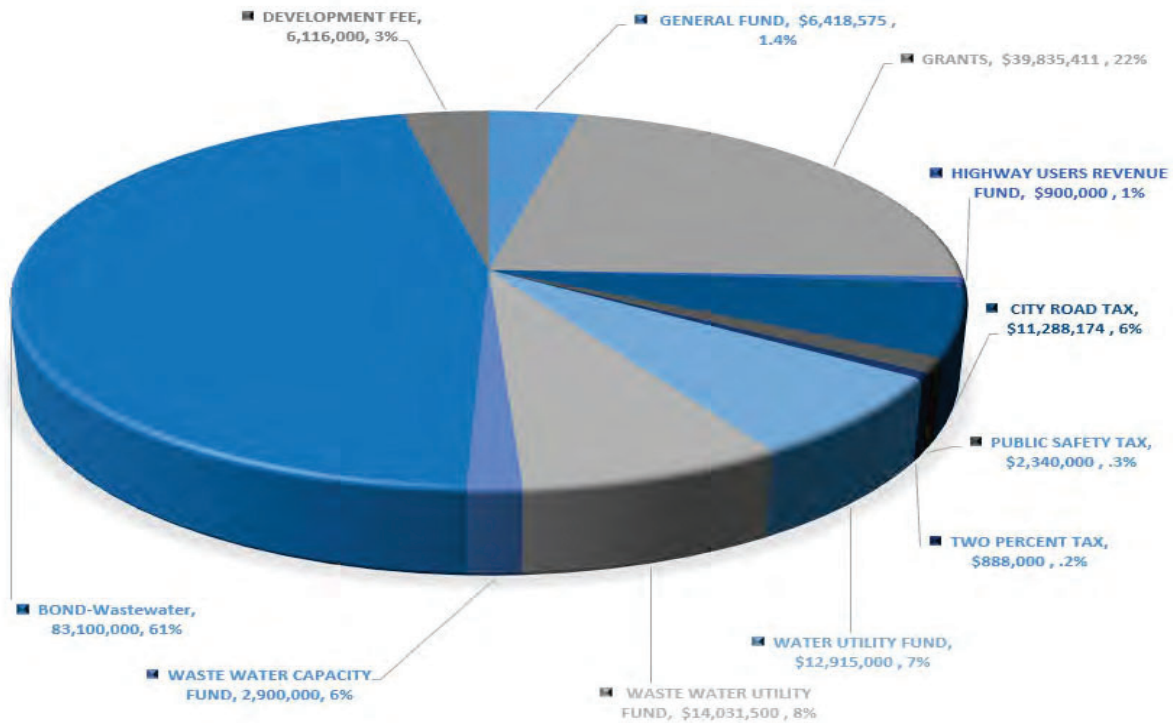
Because much of the funding for capital projects comes from the general and special revenues, the operating budget must have a clear connection to the CIP process. Those same revenues drive the daily services provided by the city. Accordingly, its operating budget often comes first when priorities for projects are set, should tax or other revenues not be sufficient to maintain current operations and to build infrastructure. This is especially important when the project will create new or expanded facilities. For example, if a new park is planned, then the Parks and Recreation Department must include supplemental information in its budget to maintain the new park. This would include not only employees or contractors to maintain the park, but equipment and supplies for the park's upkeep.

Following this discussion are three tables related to capital projects. The first table lists the various funding source descriptions the Capital Improvement Program uses. The Fund name is the abbreviation used in the program. The second table provides a summary by funding source of capital projects while the third table lists the actual projects included in the capital portion of the adopted budget. The list is grouped by funding source and includes a brief descriptive title and the amount included in this year's adopted budget. The project title is useful in finding the detailed project information in the separately published five-year capital improvement program. Following the detail table are actual project pages from the five-year Capital Improvement program document. Please visit the City website at [www.yumaaz.gov](http://www.yumaaz.gov) to view the complete document.

FUND	DESCRIPTION
BOND	This fund can be either the voter approved bond issue for specific projects or City dollars, which are developed through a Bond financing mechanism.
CDBG	Community Development Block Grants: Non-City dollars, federal funds for redevelopment projects.
CIT	Community Investment Trust Funds: General Fund dollars, which may be used at Council's direction.
DD	Developer Deposits: Deposits paid by developers in place of completing construction on specific projects.
DEV	Development Fees
DH	Desert Hills Enterprise Fund: Collected from golf fees.
GEN	General Fund: Revenues from fees paid, sales tax, property tax, fines, etc.
GRNT	Grant: Non-City dollars, which can be federal or state grants.
HERI	Heritage Area Grant Funding: Funds allocated to the City of Yuma for specific improvements to the city's riverfront and downtown area.
HURF	Highway Users Fund: Highway Users Gasoline Tax monies the City receives based on population. Funds are used for street improvements or street related projects.
IMP	Improvement District:
LTAF	Local Transportation Assistance Fund: Lottery dollars the City receives based on population. Funds are used for street improvements or street related projects.
OTHR	Non-City dollars such as ADOT, APS funds or other agency funds.
PBSF	Public Safety Tax Fund: two-tenths percent sales tax collected for the acquisition, construction or improvements to public safety facilities.
PRO	Pro-rata: financing that has been collected and is available for development of projects. Impact: money collected from Citywide Impact Fees.
ROAD	City road tax: five-tenths percent sales tax used for specific road projects.
SANI	Sanitation funds: General Fund dollars, which are reserved for sanitation projects.
SCF	Sewer Capacity Fund: City dollars, collected from fees paid at time of sewer connection.
STP	Surface Transportation Program: Non-City dollars, federal highway funds for roads and bridges.
SUF	Sewer Utility Fund: City dollars, collected from fees paid for specific sewer utility items, such as a meter.
SYSD	System Development Charges: A separate fee paid at the time of issuance of a water permit. The fee is based on the acreage of the property.
SSIC	Sanitary Sewer Interceptor Charge: City dollars, collected from fees paid at time of issuance of a sewer permit.
TWO%	2% Tax financing: A special excise tax on hotel, motel, restaurant and bar sales, which finances the Yuma Civic and Convention Center facility, the Baseball Complex, the Arroyo Dunes and Desert Hills Golf Courses, the Yuma Crossing Park and surrounding area and convention/tourism related activities.
WCF	Water Capacity Fund: City dollars, collected from fees paid at time of water connection.
WUF	Water Utility Fund: City dollars, collected from fees paid for specific utility items, such as a meter.
YRCS	Yuma Regional Communication System Fund: City and local agency dollars for support of regional communication system.

**Capital Improvement Project Summary  
Fiscal Year 2023**

FUND	2023-2024	Percentage of Budget
GENERAL FUND	\$ 6,418,575	3.55%
GRANTS	39,835,411	22.04%
HIGHWAY USERS REVENUE FUND	900,000	0.50%
CITY ROAD TAX	11,288,174	6.25%
PUBLIC SAFETY TAX	2,340,000	1.29%
TWO PERCENT TAX	888,000	0.49%
WATER UTILITY FUND	12,915,000	7.15%
WASTE WATER UTILITY FUND	14,031,500	7.76%
WASTE WATER CAPACITY FUND	2,900,000	1.60%
RESTRICTED FUNDS		
BOND-WASTEWATER	83,100,000	45.98%
DEVELOPMENT FEE	6,116,000	3.38%
<b>TOTAL</b>	<b>\$ 180,732,660</b>	<b>100%</b>





**Capital Improvement Projects  
Fiscal Year 2023**

<b>City Road Tax</b>	Smucker Regional Basin	\$ 300,000
	Ave 3-1/2E Paving, 32nd St to 40th St	2,400,000
	Avenue 3E and 32nd Street Median Landscape	50,000
	16th Street Widening, 3rd Ave to Maple Ave	80,000
	18th Street and Ave C Traffic Signal	300,000
	School Zone Flashing Beacons, Citywide	200,000
	Yuma Multimodal Center	387,214
	E Main Canal Linear Park Trail 32nd St Connection	350,000
	Sidewalk Gaps, City of Yuma	75,000
	West Main Canal Linear Park, Crossing at 1st St	30,000
	45th Avenue Multi Use Path, 28th Street to 24th Street	30,000
	N Frontage Rd and Avenue 10E Improvements	250,000
	32nd Street Paving, Ave B to Ave C	1,760,000
	Public Works Yard Improvements	100,000
	Fleet Services Software Purchase	110,000
	Subdivision Material Testing	50,000
	Citywide Safety Improvements	150,000
	Avenue B Reconstruction, 24th St to 16th St	160,000
	Hacienda Stormwater Pump Station Improvements	425,000
	South Gila Canal Bridge Replacement	15,960
	Pavement Rehabilitation	1,000,000
	Country Club Estates 3, Manor Paving	1,500,000
	North End Pavement Replacement	1,000,000
	28th Street Reconstruction, Ave A to Madison Ave	85,000
	45th Avenue Paving, 16th St to 20th St	75,000
	Crack and Fog Seal Parking Lots, Public Works	50,000
	Install Controller, Prox Readers at Public Works	65,000
	Blaisdale Road Rehabilitation	290,000
	<b>\$ 11,288,174</b>	
<b>Development Fee (Fire)</b>	Development Fee Update	\$ 32,000
	Fire Vehicles and Equipment	100,000
	Fire Station 7, 32nd St and Ave 8-1/2 E	1,300,000
	<b>\$1,432,000</b>	
<b>Development Fee (General Gov)</b>	Development Fee Update	\$ 32,000
		<b>\$ 32,000</b>
<b>Development Fee (Parks)</b>	Development Fee Update	\$ 32,000
	East Mesa Park	600,000
	<b>\$ 632,000</b>	
<b>Development Fee (Police)</b>	Development Fee Update	\$ 32,000
	Police Storage Facility	2,500,000
	Public Safety Vehicles and Equipment	100,000
	<b>\$ 2,632,000</b>	

**Capital Improvement Projects  
Fiscal Year 2023**

<b>Development Fee (Transportation)</b>	Development Fee Update	\$ 32,000
	18th Street and Ave C Traffic Signal	100,000
	40th Street Construction, 7 1/2E to 6 3/4E	100,000
	Bridge - Ave 7E & 40th St over A Canal	300,000
	28th St Paving, 45th Ave to 33rd Drive	856,000
	<b>\$ 1,388,000</b>	
<b>General Fund</b>	Park Remodel and/or Replacement Project, Phase I	\$ 38,000
	Replace Carpet - City Hall	50,000
	Reconfigure Front Door - City Hall	85,000
	Prosecutor Office	100,000
	Point to Point Wireless Network	130,500
	AV Video Production Equipment Replacement	143,000
	City Hall, Technology Upgrades, Rooms 141/142	200,000
	Access Control Replacement Project - City Hall	235,000
	Enterprise Resources Planning Software	1,900,000
	Yuma Multimodal Center	3,537,075
	<b>\$ 6,418,575</b>	
<b>Grant - ARPA</b>	Castle Park Flooring Replacement	\$ 415,000
	City Hall, Technology Upgrades, Room 190	100,000
	Citywide Parks Revitalization	250,000
	East Mesa Community Park	10,000,000
	Fire Station 7, 32nd St and Ave 8-1/2 E	2,000,000
	Kennedy Regional Park Improvements	500,000
	Kennedy Skatepark Improvements	2,500,000
	Playground Replacement Program	500,000
	Public Safety Track Rehab	800,000
	Public Works Yard Improvements	250,000
	Transportation Management Center	500,000
Yuma Readiness Center Improvements	750,000	
	<b>\$ 18,565,000</b>	
<b>Grant - Proposed</b>	Historic Parks Improvements II	\$ 600,000
	Historic Parks Improvements I	3,500,000
	Pacific Avenue Athletic Complex Marquee	80,000
	Community Art Projects	50,000
	<b>\$ 4,230,000</b>	
<b>Grant - LWCF</b>	Recreational Trails Program (Non-motorized)	\$ 60,000
<b>Grant - CDBG</b>	Park Remodel and/or Replacement Project, Phase I	304,375
<b>Grant - Brownfield</b>	Brownfield Coalition Assessment	600,000
<b>Grant - FTA</b>	Yuma Multimodal Center	1,465,927
<b>Grant - WUI</b>	Woodland Urban Interface (WUI) Fire Control	80,000
<b>Grant - RISE</b>	Yuma Multimodal Center	10,614,225
<b>Grant - BOR</b>	Agua Viva Well #1 Replacement	500,000
	<b>\$ 13,624,527</b>	

**Capital Improvement Projects  
Fiscal Year 2023**

<b>Grant (Other Proposed)</b>	Pavement Marking Upgrade, Citywide	\$ 136,500
	South Gila Canal Bridge Replacement	264,040
	40th Street Construction, 7 1/2E to 6 3/4E	1,000,000
	Pedestrian Hybrid Beacons	2,015,344
		<b>\$ 3,415,884</b>
<b>Highway Users Revenue Fund</b>	North End Pavement Replacement	\$ 900,000
		<b>\$ 900,000</b>
<b>Public Safety Tax Fund</b>	Fire Station 7, 32nd St and Ave 8-1/2 E	\$ 1,300,000
	Municipal Court Sewer Lines	74,500
	Police - Municipal Court Elevator	45,000
	Public Safety Track Rehab	200,000
	Recoat Flat Roof - PD/MC	27,500
	Replace Evidence Walk-in	66,000
	Replace Fan Coils - PD/MC	105,000
	Replace Fire Panels - PD/MC	100,000
	Security Bi-Fold Gate Repair - PD/MC	72,000
	Replace Dispatch Consoles	350,000
	<b>\$ 2,340,000</b>	
<b>Two Percent Tax Fund</b>	Replace Shingle Roof at Joe Henry Optimist Center	\$ 25,000
	Parks and Recreation Emergency Contingency	25,000
	Rebuild Heat Exchanger - Yuma Civic Center	40,000
	Valley Aquatics Center Slide Maintenance	48,000
	Replace Asphalt at Desert Hills Golf Course	100,000
	Yuma Civic Center Parking Lot Paving	190,000
	Parking Lot Repairs at the PAAC	210,000
	Replace Roof - Yuma Civic Center	250,000
	<b>\$ 888,000</b>	
<b>Wastewater Bond</b>	Desert Dunes WRF Capacity Increase	\$ 83,100,000
		<b>\$ 83,100,000</b>
<b>Wastewater Capacity</b>	Desert Dunes WRF Capacity Increase	\$ 2,900,000
		<b>\$ 2,900,000</b>

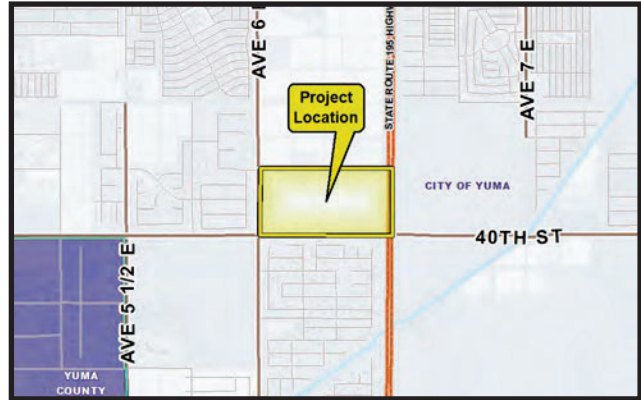
**Capital Improvement Projects  
Fiscal Year 2023**

<b>Wastewater Utility Fund</b>	40th Street Lift Station Replacement	\$ 990,000
	4E Sewer Line Extension, 36th St to N Frontage Rd	6,900,000
	Avenue 5E, Water and Sewer Extension	200,000
	Colorado River Interceptor Manhole Replacements	195,000
	Desert Dunes Effluent Reclamation	250,000
	Figueroa Ave WPCF Annual System Overhaul	750,000
	Figueroa Ave WPCF Electrical Upgrades II	2,700,000
	Figueroa Avenue WPCF Clean Fill Drying Beds	750,000
	Figueroa Laboratory Cooling System Replacement	50,000
	Fog Seal and Stripe Parking Lot at Utility Complex	15,000
	Integrated Water Resources Master Plan	250,000
	Manhole Rehabilitation/Reconstruction	300,000
	North End Pavement Replacement	100,000
	Point to Point Wireless Network	95,000
	Rancho Serenade Lift Station	96,500
	Replace AC Units at Desert Dunes WRF	40,000
	Sewer Line Replacements/Improvements	100,000
	Waste Water Contingency	250,000
		<b>\$ 14,031,500</b>
	<b>Water Utility Fund</b>	14th St Waterline Replacement, 5th Ave to Ave A
24th Street Water Main Extension, Avenue 3E to Avenue 4E		120,000
36th Street Water Main Extension		50,000
Agua Viva Filter Basin Recoat		1,150,000
Agua Viva WTP Membrane Replacement		2,000,000
Agua Viva WTP Well No. 1 Replacement		2,275,000
Arizona Ave Waterline Replacement, 10th St to 15th St		350,000
Ave C Waterline Replacement, 16th Street to 18th Street		360,000
Enhanced Coagulation Bench Scale		50,000
Figueroa Laboratory Cooling System Replacement		50,000
Fog Seal and Stripe Parking Lot at Utility Complex		15,000
Install New / Abandon Old Water Lines 24th Street to 25th St Between		40,000
Integrated Water Resources Master Plan		250,000
Main Street WTF Auxiliary Power Improvements		25,000
Main Street WTP Basin 1 & 2 Renovations		1,350,000
Main Street WTP Filter System Upgrade II		2,030,000
Main Street WTP Filter System Upgrade III		140,000
North End Pavement Replacement		800,000
Water Contingency		250,000
Water Main Replacement Annual Project		1,500,000
Water Service Replacement	60,000	
	<b>\$ 12,915,000</b>	
<b>Total</b>	<b>\$ 180,732,660</b>	



**Desert Dunes WRF Capacity Increase**

**Budget:** \$86,437,381  
**Type:** Construction  
**Progress:** Design  
**Category:** Facility  
**Location:** Desert Dunes WRF



**Project Description**

Design and construct a capacity increase for the Desert Dunes Water Reclamation Facility from 3.3 MGD to 6.6 MGD. The project will also include major systems improvements to the Headworks, Aeration Basins, Digesters, and Disinfection Systems.

**Project Justification**

The Desert Dunes Water Reclamation Facility was constructed in 2005 and has a current capacity of 3.3 MGD. The facility is receiving substantial increasing wastewater flows and will need to be expanded to support developmental growth within its service area.

**Budget Impact/Comments**

The Desert Dunes Expansion project will increase the treatment facility capacity from 3.3 MGD to 6.6 MGD. The facility expansion will include capacity increases for estimated future contributions from the wastewater service area. There will not be an attributable increase to the budget due to the project.

Project Financial Data	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
<b>Expenditures</b>							
Planning	\$186,425						\$186,425
Design	\$250,956	\$2,900,000					\$3,150,956
Construction		\$83,100,000					\$83,100,000
<b>Total Uses</b>	<b>\$437,381</b>	<b>\$86,000,000</b>					<b>\$86,437,381</b>
<b>Funding Sources</b>							
Bond - Wastewater	250,956	\$83,100,000					\$83,350,956
Wastewater Capacity Fund		\$2,900,000					\$2,900,000
Wastewater Utility Fund	186,425						186,425
<b>Total Sources</b>	<b>437,381</b>	<b>\$86,000,000</b>					<b>\$86,437,381</b>



**Yuma Multimodal Center**

**Budget:** \$16,713,187  
**Type:** Construction  
**Progress:** Design  
**Category:** Facility  
**Location:** 3rd St, Gila St & Maiden Ln



**Project Description**

Build a Multimodal Transportation Center at the vacant Hotel Del Sol. Two FTA grants and a RAISE Grant have been awarded for design and construction. The scope of work includes exterior renovation of the historic building, seismic and structural retrofit, interior upgrade to meet ADA standards, and buildout of the first floor. Second and third floor buildout will be offered as a public-private partnership.

**Project Justification**

In 2000, the Yuma Metropolitan Planning Organization developed a plan to create a Multimodal Transportation Center in the vacant Hotel Del Sol located downtown. The City of Yuma purchased the facility in 2006 utilizing Transportation Equity Act for the 21st Century (TEA-21) funds. Reclaiming this historic resource will dramatically enhance the appearance of the downtown area, while providing an important transit facility for the community. The environmental analysis and remediation is complete.

**Budget Impact/Comments**

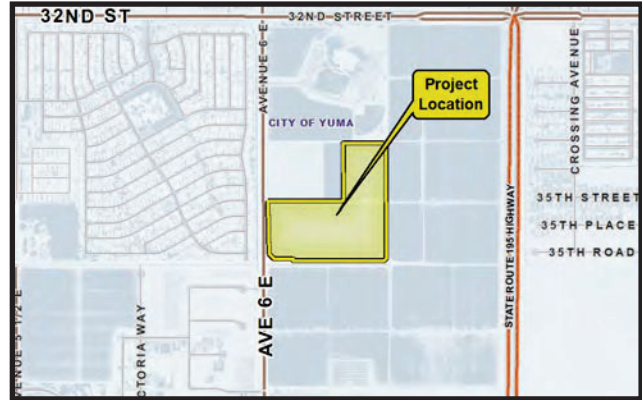
Several grant opportunities are currently being pursued for the construction phase of this project, including "Rebuilding American Infrastructure with Sustainability and Equity" (RAISE). Two FTA grants have been awarded for design and preconstruction. The estimated impact to the operational budget is \$78,000 annually. Other funding shown may come from any allowable city funding source. Previous years costs are as of June 30, 2022.

<b>Project Financial Data</b>	<b>Previous Years</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>Total</b>
<b>Expenditures</b>							
Design	\$708,746	\$387,214					\$1,095,960
Construction		\$15,617,227					\$15,617,227
<b>Total Uses</b>	<b>\$708,746</b>	<b>\$16,004,441</b>					<b>\$16,713,187</b>
<b>Funding Sources</b>							
City Road Tax	250,956	\$387,214					\$638,170
General Fund		\$3,537,075					\$3,537,075
Grant - FTA	457,790	\$1,465,927					\$1,923,717
Grant - RISE		\$10,614,225					10,614,225
<b>Total Sources</b>	<b>708,746</b>	<b>\$16,004,441</b>					<b>\$16,713,187</b>



**East Mesa Park**

**Budget:** \$10,773,300  
**Type:** Construction  
**Progress:** Design  
**Category:** Park  
**Location:** Ave 6E and 36th St



**Project Description**

Construct a 10-acre park at Avenue 6E and 36th Street. The East Mesa Community Park is envisioned largely as a passive park including open turf areas for multi-use sports play. The park could also include ramadas, a playground, a restroom, disc golf, exercise equipment, lighted pickleball and basketball courts, an art component, and walking/jogging paths connected to pathways running through a naturalized area of multiple ponds and habitat in partnership with the Desert Dunes Water Treatment Facility are also planned.

**Project Justification**

The parcel was specifically purchased for use as a park, fire station, and Avenue 6E improvements. A portion of the purchase was funded through development fees in response to rapid development in this area of the City. In 2015, the City conveyed approximately 11 acres to the Arizona Department of Veterans Services for construction of an 80,000 square-foot veterans care facility. The future park will be designed in a way to compliment the adjacent VA facility and is in the Parks Master Plan, approved by council October of 2016.

**Budget Impact/Comments**

The addition of this park is anticipated to cost the City of Yuma an estimated \$130,500 in annual overhead expenditures for maintenance and upkeep, this includes costs for personnel, equipment and materials.

Project Financial Data	Previous Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Out Years	Total
<b>Expenditures</b>								
Design		\$173,300	\$600,000					\$773,300
Construction			\$10,000,000					\$10,000,000
<b>Total Uses</b>		<b>\$173,300</b>	<b>\$10,600,000</b>					<b>\$10,773,300</b>
<b>Funding Sources</b>								
Dev Fee - Parks		\$173,300	\$600,000					\$773,300
ARPA			\$10,000,000					\$10,000,000
<b>Total Sources</b>		<b>\$173,300</b>	<b>\$10,600,000</b>					<b>\$10,773,300</b>

---

---

# Debt Management

---

---

The last section described how the city provided for its infrastructure needs. It was noted that operating revenues were the primary source for CIP projects. This 'pay as you go' financing plan works well for smaller projects that can be paid out of current revenues. It does not work when project cost is greater than the annual collections from that source of revenue.

When more significant projects are planned that are beyond current revenues' ability to spend, the City will seek financing solutions that provide the necessary resources immediately. Although a variety of forms of financing are available, the City usually turns to long-term bonds as a source of its financing.

## **LONG TERM BONDS**

Much like bank financing, the City sells bonds on the open market to secure enough proceeds to pay for a project. With a ready source of cash, the City can complete a large project without the cash-flow concerns of using 'pay-as-you-go'. Again, like bank financing, the bonds must be repaid over time at market-driven interest rates. These payback terms are spread based on the flow assumptions of the underlying revenue and can range from 5 to 20 years or more.

There are several reasons why bond financing is the most attractive source of capital. Because of their lower risk, with particular revenue types pledged to bond repayment, interest rates are lower. Municipal bonds are attractive to

investors also because of favorable income tax treatment of bond interest payments.

Interest rates are fixed at a time of the bond sale, providing the City with a known payment schedule. Servicing this debt becomes part of the operating budget along with operational and capital needs. As noted earlier, the City maintains a Debt Service Fund, which is used to account for payment of the debt. Into this fund are transferred monies from other operating funds that can now pay over time for a costly project rather than trying to set aside monies until sufficient resources are available.

Most governments have been active in the bond markets for years, especially with low long-term rates. The City of Yuma is no exception. This bond financing to pay for capital projects is especially prevalent in fast-growing cities like Yuma.

## **BOND TYPES**

There are different types of bonds used depending on the type of project and its anticipated repayment funding. A description of the bond types and their use by the City follows.

**General Obligation Bonds:** This type of bond relies on secondary property tax financing rather than current operating revenue. This bonding method is subject to voter approval because it creates a new tax to support repayment. This secondary property tax is levied when in use by the City directly for bond repayment. The City does

currently have general obligation bonds outstanding; however, the proceeds were used by the Water Fund to expand the current water plant. While the full faith and credit of the City supports the bonds and a tax levy could be generated if necessary, the bonds are paid by current revenues of the Water Fund.

Municipal Property Corporation (MPC) Bonds - The City issued its first MPC bonds in 1970 to finance the construction of the Convention Center, Baseball Complex and Desert Hills Golf Course. The Municipal Property Corporation was created to sell the bonds for that project. The bonds, because they do not necessarily rely on new sources of revenue for repayment, are not subject to voter approval for each project. (With its initial bond sale, however, the City created a new sales tax, the 2% Special Tax, for bond repayment and the new tax was subject to, and won, voter approval.) This method of bond financing has been used many times to finance a variety of projects.

Improvement Districts: Improvement district financing is a special bonding arrangement for capital improvements in limited areas of the City. This debt is authorized by the property owners of the district and secured by assessments paid by those property owners. The City retains an obligation to pay should those assessments fail to meet the obligations of the bond; however, the City then retains title to the property should that unlikely failure occur. The City has used improvement district financing on a number of occasions, the most recent being Improvement District 67 which financed public improvements adjacent to the Yuma Palms Regional Center.

## DEBT LIMITATIONS

Under Arizona's Constitution, outstanding general obligation bonded debt for combined water, sewer, artificial light, parks, open space preserves, playgrounds and recreational facilities may not exceed 20% of a City's net secondary assessed valuation. Outstanding general obligation debt for all other purposes may not exceed 6% of a City's net secondary assessed valuation. The legal borrowing capacity of the City of Yuma at June 30, 2021 follows:

<u>Water, Etc. (20%)</u>	
Legal Limit	\$137,764,520
Outstanding	
GO Debt	_____ -
Available	
Debt Margin	\$137,764,520

<u>All Others (6%)</u>	
Legal Limit	\$41,329,356
Outstanding	
GO Debt	_____ -
Available	
Debt Margin	\$41,329,356

These limitations apply to general obligation debt only.

Limitations other than statutory exist in many of the debt covenants associated with the bonds. These limitations include coverage requirements in which further debt is restricted if revenues related to the outstanding debt do not exceed certain percentages. In each case, the City is well within these limitations. Detailed coverage information is provided within the City's Annual Comprehensive Financial Report.

**IMPACT OF DEBT SERVICE ON BUDGET**

Much like the impact of capital projects, debt service payments are derived from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the statutory or economic limitations of annual revenues. Each year, the City Council and staff work carefully to assure this balance. The benefit of securing long-term financing to provide for timely construction of needed infrastructure can make a municipality 'debt poor' if taken to extremes.

**BOND RATING**

More meaningful to this analysis is the City's bond rating. Rating agencies are instrumental in determining debt capacity of the City. The City works with these agencies closely to improve its overall rating to assure the soundness of its ability to attain favorable interest rates in the financial markets. During this process, the City of Yuma received an affirmed rating of AA- with an Outlook/Watch rating of stable.

**OUTSTANDING DEBT**

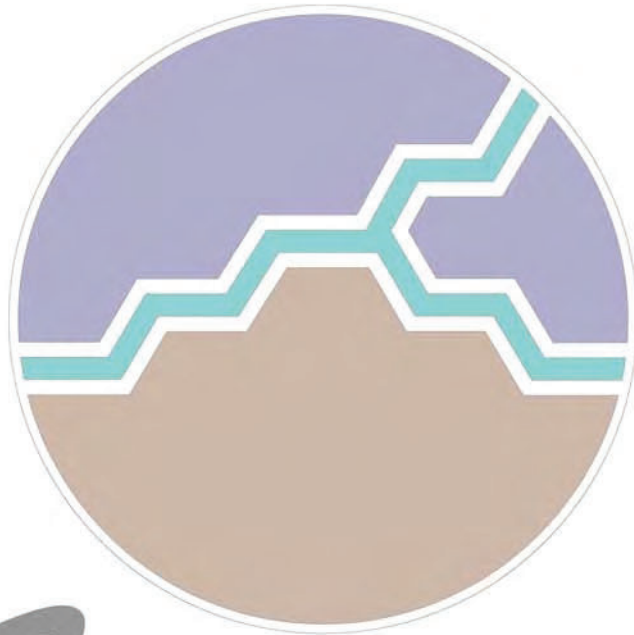
The following tables list the City's outstanding debt at June 30, 2021:

**BONDS AND IMPROVEMENT DISTRICTS**

July	Principal	Interest	Total	Principal	Interest	Total
	MPC Bonds 2016 WIFA Refunding			MPC Bonds 2015 Excise		
2023	1,924,000	58,155	1,982,155	1,790,000	1,312,800	3,102,800
2024	1,953,000	29,295	1,982,295	1,870,000	1,223,300	3,093,300
2025	-	-	-	1,960,000	1,129,800	3,089,800
2026	-	-	-	2,050,000	1,031,800	3,081,800
2027	-	-	-	2,120,000	949,800	3,069,800
2028	-	-	-	2,645,000	886,200	3,531,200
2029	-	-	-	2,740,000	806,850	3,546,850
2030	-	-	-	2,855,000	697,250	3,552,250
2031	-	-	-	2,960,000	583,050	3,543,050
2032	-	-	-	3,070,000	486,850	3,556,850
2033	-	-	-	3,195,000	364,050	3,559,050
2034	-	-	-	3,315,000	236,250	3,551,250
2035	-	-	-	3,435,000	120,225	3,555,225
	<u>\$ 3,877,000</u>	<u>\$ 87,450</u>	<u>\$ 3,964,450</u>	<u>\$ 34,005,000</u>	<u>\$ 9,828,225</u>	<u>\$ 43,833,225</u>

July	Principal	Interest	Total	Principal	Interest	Total
	MPC Bonds 2015 Road Refunding 2007			MPC Bonds 2015 Series Utility Refunding 2007		
2023	3,535,000	878,800	4,413,800	4,990,000	2,501,338	7,491,338
2024	3,685,000	702,050	4,387,050	5,205,000	2,251,838	7,456,838
2025	3,845,000	517,800	4,362,800	5,425,000	1,991,588	7,416,588
2026	4,015,000	325,550	4,340,550	5,655,000	1,720,338	7,375,338
2027	4,160,000	124,800	4,284,800	5,920,000	1,437,588	7,357,588
2028	-	-	-	6,200,000	1,141,588	7,341,588
2029	-	-	-	6,410,000	831,588	7,241,588
2030	-	-	-	6,560,000	639,288	7,199,288
2031	-	-	-	6,720,000	442,488	7,162,488
2032	-	-	-	6,895,000	224,088	7,119,088
	<u>\$ 19,240,000</u>	<u>\$ 2,549,000</u>	<u>\$ 21,789,000</u>	<u>\$ 59,980,000</u>	<u>\$ 13,181,730</u>	<u>\$ 73,161,730</u>

July	Principal	Interest	Total	Principal	Interest	Total
	MPC Bonds 2010 Refunding 2021			Public Safety Pension Obligation Bonds		
2023	2,405,000	196,400	2,601,400	7,755,000	2,858,740	10,613,740
2024	2,505,000	100,200	2,605,200	8,560,000	2,808,175	11,368,175
2025	-	-	-	8,680,000	2,735,555	11,415,555
2026	-	-	-	8,775,000	2,637,389	11,412,389
2027	-	-	-	8,900,000	2,512,781	11,412,781
2028	-	-	-	9,050,000	2,364,708	11,414,708
2029	-	-	-	9,220,000	2,195,579	11,415,579
2030	-	-	-	9,405,000	2,006,745	11,411,745
2031	-	-	-	9,610,000	1,802,092	11,412,092
2032	-	-	-	9,830,000	1,582,651	11,412,651
2033	-	-	-	10,065,000	1,347,633	11,412,633
2034	-	-	-	10,325,000	1,090,372	11,415,372
2035	-	-	-	10,600,000	814,999	11,414,999
2036	-	-	-	10,880,000	532,322	11,412,322
2037	-	-	-	11,170,000	242,144	11,412,144
2038	-	-	-	3,615,000	47,573	3,662,573
	<u>\$ 4,910,000</u>	<u>\$ 296,600</u>	<u>\$ 5,206,600</u>	<u>\$146,440,000</u>	<u>\$ 27,579,457</u>	<u>\$ 174,019,457</u>



CITY OF  
*Yuma*



# APPENDIX

---



# APPENDIX

---

Schedule 1 – Revenues	163
Schedule 2 – Expenditures by Fund/Department	170
Schedule 3 – Outside Agency Summary	188
Schedule 4 – Supplemental Listing	189
Schedule 5 – Authorized Staffing Level	191
Schedule 6 – Salary Schedule	210
Schedule 7 – Levy Limit Worksheet	212
Schedule 8 – Council Actions	213
Financial Policies	223
Glossary	228

**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
<b>GENERAL FUND</b>					
Local Taxes:					
Sales tax (1%)	28,160,761	26,500,000	25,908,964	31,206,000	32,236,000
Property Tax	14,069,953	14,808,556	11,176,256	14,503,239	15,104,827
Government Property Lease Excise	7,003	7,002	7,137	7,137	7,137
Delinquent Property Tax	301,857	200,000	221,001	265,900	200,000
Franchise Tax	3,449,858	3,458,000	2,602,888	3,508,000	3,519,000
Intergovernmental Revenues:					
State revenue sharing	14,046,300	12,823,831	11,588,206	12,638,000	17,441,000
State sales tax	11,659,857	10,918,000	11,153,771	13,353,000	13,676,000
ARPA revenue	-	-	-	-	-
Smart & Safe AZ	169,140	-	271,062	271,062	-
Auto in-lieu tax	5,195,062	4,300,000	4,024,626	4,825,000	5,260,000
Emergency services	-	-	-	-	-
Census refund	-	-	-	-	-
Tribal contribution	34,180	35,000	18,254	15,000	15,000
Licenses and Permits:					
Business licenses	281,676	259,000	240,999	270,000	275,000
Liquor licenses	42,040	39,500	41,039	43,000	45,500
Animal control licenses	49,308	35,000	53,560	55,000	55,000
Building permits	1,718,364	1,280,000	1,111,762	1,645,000	1,730,000
Electrical permits	405,415	320,000	403,790	400,000	400,000
Plumbing permits	115,289	95,000	71,865	90,000	95,000
Mechanical permits	120,919	95,000	81,640	96,000	95,000
Fire Inspection	6,360	5,500	6,085	6,500	7,000
Encroachment permits	29,520	25,000	24,732	25,000	27,000
Charges for Services:					
Zoning and subdivision fees	55,150	39,150	42,475	54,756	55,100
Plan check fees	462,972	425,000	404,802	450,000	425,000
Other development fees	6,395	100	2,114	5,100	5,100
Swimming fees	69,403	100,000	70,056	110,000	160,000
Recreation fees	87,496	86,200	74,658	67,350	107,400
Art Center fees	4	-	(2,160)	-	-
Intercity Cost Allocation	-	-	-	-	5,210,709
Ambulance Service fees	3,820,481	4,102,000	1,981,417	3,513,000	4,020,000
Other charges	230,957	77,000	118,496	163,100	162,000
Emergency service fees	-	-	-	-	-
Police services	573,309	725,000	449,530	600,000	600,000
ARIZONA AVENUE RENTALS	88,450	-	-	-	-
Use of Money and Property:					
Investment income	92,747	250,040	124,988	90,040	100,050
Recreation facility rents	370,532	355,737	346,424	311,587	345,887
Art Center facility rents	-	-	-	-	-
Misc Rentals	-	-	-	-	-
Mall district rentals	-	-	-	-	-
Fines, Forfeitures, Penalties:					
Vehicle code fines	534,831	605,000	322,839	540,000	596,000
Parking & other fines	395,880	280,000	301,336	295,000	345,000
Miscellaneous Revenues:					
Sale of property	38,258	20,000	49,878	25,000	25,000
Unclassified revenues	921,933	95,100	534,646	697,100	520,600
<b>Total</b>	<u>87,611,660</u>	<u>82,364,716</u>	<u>73,829,136</u>	<u>90,144,871</u>	<u>102,866,310</u>

**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
<b>CONTINGENCY</b>					
Use of Money and Property:					
Investment income	-	-	-	-	1,400,000
Rents and surcharges	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>
<b>ARIZONA AVENUE RENTALS</b>					
Use of Money and Property:					
Investment income	-	-	43	-	-
Miscellaneous Revenues:					
Sale of property	-	-	84,877	110,000	110,000
Unclassified revenues	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>84,920</u>	<u>110,000</u>	<u>110,000</u>
<b>HIGHWAY USERS REVENUE FUND</b>					
Intergovernmental Revenues:					
State gasoline tax	8,884,159	8,300,000	6,988,871	9,000,000	9,500,000
Charges for Services					
Development Charges	-	-	-	-	-
Signal maintenance	9,263	-	-	-	-
Use of Money and Property:					
Investment income	11,714	20,000	10,744	15,000	15,000
Miscellaneous Revenues:					
Unclassified revenues	<u>38,856</u>	<u>10,200</u>	<u>7,688</u>	<u>28,545</u>	<u>26,500</u>
Total	<u>8,943,992</u>	<u>8,330,200</u>	<u>7,007,303</u>	<u>9,043,545</u>	<u>9,541,500</u>
<b>CITY ROAD TAX FUND</b>					
Local Taxes:					
Sales tax (0.5%)	14,077,988	13,811,000	12,952,279	15,406,000	15,946,000
Charges for Services					
Development Charges	32,636	25,000	10,798	57,000	50,000
Use of Money and Property:					
Investment income	22,123	30,000	35,640	30,000	30,000
Rental income	33,510	33,456	30,668	33,510	33,510
Sale of property	113	-	32	32	-
Miscellaneous Revenues:					
Unclassified revenues	<u>6,038</u>	<u>11,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Total	<u>14,172,408</u>	<u>13,910,956</u>	<u>13,029,417</u>	<u>15,526,542</u>	<u>16,061,010</u>
<b>PUBLIC SAFETY TAX FUND</b>					
Local Taxes:					
Sales tax (0.2%)	5,629,280	5,500,000	5,179,149	6,129,000	6,344,000
Use of Money & Property:					
Misc Rentals	-	-	-	-	-
Investment income	8,715	12,000	12,195	12,000	12,000
Miscellaneous Revenues:					
Unclassified revenues	<u>3,727</u>	<u>6,000</u>	<u>50</u>	<u>50</u>	<u>-</u>
Total	<u>5,641,722</u>	<u>5,518,000</u>	<u>5,191,394</u>	<u>6,141,050</u>	<u>6,356,000</u>

**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
--	------------------------	------------------------	---------------------	--------------------------	--------------------------

**TWO PERCENT TAX FUND**

Local Taxes:					
Sales tax (2%)	6,812,192	6,241,300	6,996,059	8,134,000	8,300,000
Charges for Services:					
Theatre revenue	51,250	90,000	31,446	30,500	40,500
Liquor sales	6,609	137,000	68,611	72,000	77,000
Concession stand sales	27,740	90,000	182,807	160,000	160,000
Other sales	79,283	173,400	46,882	89,385	105,500
Commissions & fees	22,930	36,600	34,480	40,745	63,500
Use of Money and Property:					
Investment income	3,094	5,000	8,052	6,500	6,500
Room rents	40,272	130,000	214,788	227,500	185,000
Equipment rents	13,904	32,500	37,076	34,500	41,000
Other rents	-	-	1,372	-	-
Miscellaneous Revenues:					
Unclassified revenues	10,831	8,500	46,238	63,745	78,500
<b>Total</b>	<u>7,068,105</u>	<u>6,944,300</u>	<u>7,667,811</u>	<u>8,858,875</u>	<u>9,057,500</u>

**DOWNTOWN MALL MAINTENANCE FUND**

Local Taxes:					
Property Tax	101,022	139,257	119,176	139,257	145,000
Delinquent Property Tax	4,254	5,000	23,319	13,500	5,000
Miscellaneous Revenues:					
Unclassified revenues	8,271	2,500	1,650	2,500	2,500
<b>Total</b>	<u>113,547</u>	<u>146,757</u>	<u>144,145</u>	<u>155,257</u>	<u>152,500</u>

**IMPROVEMENT DISTRICT FUNDS**

Local Taxes:					
Property Tax	-	69,800	41,389	38,700	192,000
Delinquent Property Tax	-	-	-	-	-
Miscellaneous Revenues:					
Unclassified revenues	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>69,800</u>	<u>41,389</u>	<u>38,700</u>	<u>192,000</u>

**GRANT FUNDS**

Intergovernmental Revenues:					
Community development grants	2,497,070	4,021,994	1,343,818	3,701,419	6,849,717
Law enforcement grants	2,479,607	4,527,238	456,724	331,500	5,286,329
Emergency management grants	-	-	-	-	-
Park and recreation grants	2,200	-	6,500	-	-
Other miscellaneous grants	5,853,004	39,506,283	867,746	275,750	28,576,411
<b>Total</b>	<u>10,831,881</u>	<u>48,055,515</u>	<u>2,674,788</u>	<u>4,308,669</u>	<u>40,712,457</u>

**AMERICAN RESCUE PLAN ACT**

Intergovernmental Revenues:					
Community development grants	(1)	14,801,661	-	-	23,071,661

**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
--	------------------------	------------------------	---------------------	--------------------------	--------------------------

**CIP FUNDS**

Charges for Services:

Developer Deposits	-	-	-	-	-
Prorata fees	-	-	-	-	-
Impact fees	2,116,527	1,998,170	1,705,071	2,097,670	2,065,000

Use of Money and Property:

Bond proceeds	-	-	-	-	-
Investment income	22,863	20,950	23,480	21,110	26,200
Rental income	-	-	-	-	-
Sale of property	-	-	-	-	-

Miscellaneous Revenues:

Unclassified Revenues	<u>99,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>2,239,366</u>	<u>2,019,120</u>	<u>1,728,551</u>	<u>2,118,780</u>	<u>2,091,200</u>

**DEBT SERVICE FUNDS**

Special Assessments:

Principal	365,000	-	24,439	24,439	-
Interest	8,577	-	3,004	3,004	-

Use of Money & Property:

Investment income	729	-	(3)	-	-
Investment income-Dist68	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Total	<u>374,306</u>	<u>-</u>	<u>27,440</u>	<u>27,443</u>	<u>-</u>

**WATER FUND**

Charges for Services:

Residential water fees	15,366,319	14,985,000	12,329,016	14,885,000	16,000,000
Commercial water fees	9,976,831	9,680,000	8,325,651	9,670,000	9,900,000
Fire hydrant fees	448,384	431,400	375,129	437,500	452,500
Delinquent fees	86,295	850,000	732,075	850,000	850,000
Service establishment fees	142,694	348,000	302,275	325,000	350,000
Meter fees	-	-	-	-	-
Developer deposits	-	-	-	-	-

Use of Money and Property:

Investment income	94,876	90,000	102,273	80,000	80,000
Rental Income	-	-	-	-	-

Miscellaneous Revenues:

Unclassified revenues	<u>251,514</u>	<u>252,250</u>	<u>277,547</u>	<u>252,750</u>	<u>249,250</u>
Total	<u>26,366,913</u>	<u>26,636,650</u>	<u>22,443,966</u>	<u>26,500,250</u>	<u>27,881,750</u>



**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
--	------------------------	------------------------	---------------------	--------------------------	--------------------------

**WATER RESTRICTED FUNDS**

Charges for Services:					
Water Transfer fees	33	-	9	-	-
Water capacity fees	3,090,959	2,663,000	2,802,243	2,963,000	3,250,000
Water system dev. fees	191,178	147,700	127,325	157,700	175,000
Use of Money and Property:					
Bond proceeds	-	-	-	-	-
Bond proceeds - Capacity	-	-	-	-	-
Bond proceeds - System Dev	-	-	-	-	-
Investment income - Water Trfr	712	300	579	600	750
Investment income - Capacity	14,951	25,000	17,351	15,000	15,000
Investment income - System Dev	497	2,000	648	1,000	1,000
Investment income - Bonds	864	-	749	500	500
Miscellaneous Revenues:					
Unclassified revenues - Water Trf	-	-	-	-	-
Unclassified revenues - Capacity	-	-	-	-	-
Unclassified revenues - Bonds	-	-	-	-	-
Unclassified revenues - System Dev	160	-	98	-	-
<b>Total</b>	<u>3,299,354</u>	<u>2,838,000</u>	<u>2,948,993</u>	<u>3,137,800</u>	<u>3,442,250</u>

**WASTEWATER FUND**

Charges for Services:					
Residential sewer fees	10,999,412	11,260,000	9,283,074	11,250,000	11,775,000
Commercial sewer fees	7,224,173	7,192,000	6,038,476	7,122,000	7,247,500
Sewer connection fees	-	-	-	-	-
Developer deposits	-	-	-	-	-
Use of Money and Property:					
Investment income	78,403	675,000	85,936	75,000	75,000
Equipment rent	-	-	-	-	-
Miscellaneous Revenues:					
Unclassified revenues	101,452	45,500	59,120	29,100	24,800
<b>Total</b>	<u>18,403,440</u>	<u>19,172,500</u>	<u>15,466,606</u>	<u>18,476,100</u>	<u>19,122,300</u>

**WASTEWATER RESTRICTED FUNDS**

Charges for Services:					
Sewer capacity fees	3,401,244	2,859,000	3,113,581	3,209,000	3,500,000
Sewer system dev. Fees - SSIC	244,815	207,200	189,289	227,200	265,000
Sewer system dev. fees - Area A/B	145	-	3,297	3,200	150
Sewer system dev. fees - 26th PI Trk	200	-	-	-	-
Use of Money and Property:					
Bond proceeds	-	80,000,000	86,889,596	86,232,280	-
Loan proceeds from Capacity to SSIC	-	-	-	-	-
Investment income - Capacity	34,087	40,000	36,120	30,000	40,000
Investment income - SSIC	1,051	1,200	1,247	1,200	1,200
Investment income - Area A/B	2,243	3,000	2,247	2,500	3,000
Investment income - 26th PI Trunk	352	500	350	500	500
Investment income - Bonds	-	-	-	-	-
Miscellaneous Revenues:					
Unclassified revenues - Capacity	-	-	-	-	-
Unclassified revenues - SSIC	107	-	76	100	100
<b>Total</b>	<u>3,684,244</u>	<u>83,110,900</u>	<u>90,235,803</u>	<u>89,705,980</u>	<u>3,809,950</u>

**SCHEDULE 1  
REVENUES**

	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>2022 YTD</u>	<u>2022 ESTIMATE</u>	<u>2023 ESTIMATE</u>
--	------------------------	------------------------	---------------------	--------------------------	--------------------------

**YUMA REGIONAL COMMUNICATIONS SYSTEM FUND**

Charges for Services:					
Radio fees	2,200,044	2,238,760	2,212,392	2,235,492	2,302,940
Federal contributions	-	-	-	-	-
Contributions for Infrastructure	-	-	-	-	-
Intergovernmental Revenues:					
Grants	-	-	-	-	-
Use of Money and Property:					
Investment income	7,552	10,000	8,722	10,000	10,000
Miscellaneous Revenues:					
Sale of property	30,934	35,000	34,344	23,650	21,000
Unclassified Revenues	1,113	10,000	-	-	-
Total	<u>2,239,643</u>	<u>2,293,760</u>	<u>2,255,458</u>	<u>2,269,142</u>	<u>2,333,940</u>

**YUMA REGIONAL COMMUNICATIONS SYSTEM GRANT FUND**

Charges for Services:					
Radio fees	-	-	-	-	-
Federal contributions	-	-	-	-	-
Contributions for Infrastructure	-	-	-	-	-
Intergovernmental Revenues:					
Grants	688,846	1,000,000	7,583	425,000	1,430,000
Use of Money and Property:					
Investment income	-	-	-	-	-
Miscellaneous Revenues:					
Sale of property	-	-	-	-	-
Unclassified Revenues	-	-	-	-	-
Total	<u>688,846</u>	<u>1,000,000</u>	<u>7,583</u>	<u>425,000</u>	<u>1,430,000</u>

**SOLID WASTE FUND**

Charges for Services:					
Collection fees	4,843,267	5,062,000	4,266,740	5,062,000	5,409,500
Receptacles sales	156,860	130,000	76,780	100,000	100,000
Miscellaneous Revenues:					
Unclassified revenues	22,563	17,500	20,567	16,500	15,500
Contributions	-	-	-	-	-
Total	<u>5,022,690</u>	<u>5,209,500</u>	<u>4,364,087</u>	<u>5,178,500</u>	<u>5,525,000</u>

**DESERT HILLS GOLF COURSE FUND**

Charges for Services:					
Green fees	482,734	526,600	676,064	700,500	794,000
Merchandise sales	138,864	101,000	111,730	100,200	125,250
Liquor sales	-	-	-	-	-
Concession stand sales	183	500	256	70,200	80,250
Food sales	-	-	-	-	-
Range fees	64,514	50,000	66,478	70,000	80,000
Use of Money and Property:					
Investment income	149	-	(112)	-	-
Equipment rents	296,674	218,300	321,194	279,125	306,575
Room rents	-	-	-	-	-
Restaurant rental	19,380	15,000	60,361	70,000	75,000
Miscellaneous Revenues:					
Unclassified revenues	5,871	6,200	2,008	700	1,000
Total	<u>1,008,369</u>	<u>917,600</u>	<u>1,237,979</u>	<u>1,290,725</u>	<u>1,462,075</u>

**SCHEDULE 1  
REVENUES**

	2021 ACTUAL	2022 BUDGET	2022 YTD	2022 ESTIMATE	2023 ESTIMATE
--	----------------	----------------	-------------	------------------	------------------

**MAJOR EQUIPMENT REPLACEMENT FUND**

Use of Money and Property:					
Equipment Pre-Payments	1,789,896	2,980,929	2,732,521	65,386	65,386
Investment income	26,353	50,000	30,011	30,000	30,000
Miscellaneous Revenues:					
Unclassified revenues	<u>362</u>	<u>-</u>	<u>28,432</u>	<u>-</u>	<u>-</u>
Total	<u>1,816,611</u>	<u>3,030,929</u>	<u>2,790,964</u>	<u>95,386</u>	<u>95,386</u>

**EQUIPMENT MAINTENANCE FUND**

Charges for Services:					
Guaranteed maintenance	2,578,469	2,652,000	1,867,133	2,912,000	2,965,000
Non-guaranteed maintenance	269,288	260,000	190,497	-	-
Fuel sales	-	-	-	-	-
Use of Money and Property:					
Investment income	-	-	-	-	-
Miscellaneous Revenues:					
Unclassified revenues	1,660	-	592	-	-
Sale of property	<u>5,749</u>	<u>-</u>	<u>1,537</u>	<u>-</u>	<u>-</u>
Total	<u>2,855,166</u>	<u>2,912,000</u>	<u>2,059,759</u>	<u>2,912,000</u>	<u>2,965,000</u>

**INSURANCE RESERVE FUND**

Use of Money and Property:					
Insurance Premiums	1,913,342	1,925,785	403,824	1,754,867	1,754,867
Investment income	8,619	9,500	7,637	6,500	6,500
Miscellaneous Revenues:					
Unclassified revenues	<u>5,801</u>	<u>-</u>	<u>14,827</u>	<u>-</u>	<u>-</u>
Total	<u>1,927,762</u>	<u>1,935,285</u>	<u>426,288</u>	<u>1,761,367</u>	<u>1,761,367</u>

**WORKERS COMPENSATION FUND**

Use of Money and Property:					
Workman's Comp Charges	1,430,656	1,457,671	1,321,038	1,350,000	1,450,000
Investment income	9,991	-	10,674	8,500	8,500
Miscellaneous Revenues:					
Unclassified revenues	<u>4,241</u>	<u>-</u>	<u>76</u>	<u>-</u>	<u>-</u>
Total	<u>1,444,888</u>	<u>1,457,671</u>	<u>1,331,788</u>	<u>1,358,500</u>	<u>1,458,500</u>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>General Fund</b>				
Mayor and City Council				
Payroll	167,810	122,390	116,279	128,086
Operating	682,020	1,208,729	1,207,146	1,211,024
	<u>849,830</u>	<u>1,331,119</u>	<u>1,323,425</u>	<u>1,339,110</u>
Municipal Court				
Payroll	1,660,671	1,766,315	1,757,752	2,058,500
Operating	389,376	468,856	448,486	433,624
Capital Outlay	9,631	-	-	-
	<u>2,059,678</u>	<u>2,235,171</u>	<u>2,206,238</u>	<u>2,492,124</u>
City Administration				
Payroll	4,183,564	2,204,656	2,242,484	2,364,250
Operating	3,707,676	592,884	337,419	668,561
Debt	44,182	-	34,152	34,152
Capital Outlay	25,024	25,967	8,453	-
	<u>7,960,445</u>	<u>2,823,507</u>	<u>2,622,508</u>	<u>3,066,963</u>
City Attorney				
Payroll	1,107,712	1,291,494	1,281,151	1,343,201
Operating	94,646	239,928	231,293	228,020
Capital Outlay	-	-	-	5,000
	<u>1,202,357</u>	<u>1,531,422</u>	<u>1,512,444</u>	<u>1,576,221</u>
Information Technology				
Payroll	1,918,204	2,361,455	2,154,203	2,306,055
Operating	710,451	1,507,144	1,384,461	2,069,417
Debt	242,098	250,000	242,100	654,203
Capital Outlay	10,542	508,800	208,800	301,200
	<u>2,881,295</u>	<u>4,627,399</u>	<u>3,989,564</u>	<u>5,330,875</u>
Finance				
Payroll	1,628,277	2,091,584	1,968,574	2,304,670
Operating	463,830	535,902	249,285	507,107
	<u>2,092,107</u>	<u>2,627,486</u>	<u>2,217,859</u>	<u>2,811,777</u>
Human Resources				
Payroll	894,414	990,066	936,083	1,037,808
Operating	247,636	382,221	342,816	492,588
	<u>1,142,050</u>	<u>1,372,287</u>	<u>1,278,899</u>	<u>1,530,396</u>
General Government				
Payroll	-	1,178,092	-	3,843,830
Operating	746,805	1,191,433	458,365	5,048,009
Debt	2,134,328	27,631	27,631	29,030
Capital Outlay	-	4,040,000	-	-
	<u>2,881,133</u>	<u>6,437,156</u>	<u>485,996</u>	<u>8,920,869</u>
Planning & Neighborhood Services				
Payroll	2,740,385	1,550,959	1,510,470	1,679,138
Operating	410,963	385,310	367,895	201,389
Debt	5,132	-	-	-
Capital Outlay	(14,723)	65,289	45,000	12,600
	<u>3,141,759</u>	<u>2,001,558</u>	<u>1,923,365</u>	<u>1,893,127</u>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>General Fund</b>				
Building Safety				
Payroll	336	4,258,462	4,188,858	4,737,354
Operating	-	3,831,772	3,851,324	4,492,179
Debt	-	11,000	14,633	15,336
Capital Outlay	-	168,253	57,253	223,052
	<u>336</u>	<u>8,269,487</u>	<u>8,112,068</u>	<u>9,467,921</u>
Engineering				
Payroll	378,169	361,693	365,017	274,046
Operating	13,470	33,534	47,361	56,737
	<u>391,639</u>	<u>395,227</u>	<u>412,378</u>	<u>330,783</u>
Parks and Recreation				
Payroll	3,460,919	4,990,647	4,356,890	5,084,144
Operating	1,910,283	2,405,155	2,378,700	2,607,780
Debt	-	10,584	10,584	10,584
Capital Outlay	26,179	257,344	252,846	389,000
	<u>5,397,381</u>	<u>7,663,730</u>	<u>6,999,020</u>	<u>8,091,508</u>
Police				
Payroll	25,210,983	24,196,467	22,026,822	25,606,747
Operating	22,879,547	70,409,645	70,346,901	3,012,082
Capital Outlay	-	1,330	-	40,000
	<u>48,090,530</u>	<u>94,607,442</u>	<u>92,373,723</u>	<u>28,658,829</u>
Fire				
Payroll	12,402,205	13,398,617	13,294,278	14,368,293
Operating	16,974,505	57,252,093	57,359,066	2,067,608
Debt	6,056	6,082	6,082	6,060
Capital Outlay	13,965	127,333	101,883	123,501
	<u>29,396,732</u>	<u>70,784,125</u>	<u>70,761,309</u>	<u>16,565,462</u>
Cost Allocation				
Operating	(5,210,709)	(5,210,709)	(5,210,709)	-
Capital Projects				
Capital Outlay	54,600	2,265,000	1,908,374	6,418,575
	<u>54,600</u>	<u>2,265,000</u>	<u>1,908,374</u>	<u>6,418,575</u>
Fund Total	<u><b>102,331,163</b></u>	<u><b>203,761,407</b></u>	<u><b>192,916,461</b></u>	<u><b>98,494,540</b></u>
<b>Arizona Ave Apartments</b>				
Planning & Neighborhood Services				
Operating	-	-	-	458,044
	<u>-</u>	<u>-</u>	<u>-</u>	<u>458,044</u>
Fund Total	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>458,044</b></u>
<b>Highway User Revenue Fund</b>				
Mayor and City Council				
Operating	21,537	24,710	-	36,900
General Government				
Payroll	-	63,913	-	127,463

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Highway User Revenue Fund</b>				
Public Works				
Payroll	2,734,685	3,073,288	2,987,629	3,373,346
Operating	6,206,535	6,111,571	6,107,947	6,631,083
Capital Outlay	226,971	374,178	14,246	705,222
	<u>9,168,191</u>	<u>9,559,037</u>	<u>9,109,822</u>	<u>10,709,651</u>
Capital Projects				
Capital Outlay	188,531	1,000,000	95,511	900,000
	<u>188,531</u>	<u>1,000,000</u>	<u>95,511</u>	<u>900,000</u>
Fund Total	<u><b>9,378,259</b></u>	<u><b>10,647,660</b></u>	<u><b>9,205,333</b></u>	<u><b>11,774,014</b></u>
<b>City Road Tax Fund</b>				
City Administration				
Payroll	30,436	-	12,615	-
General Government				
Payroll	-	29,436	-	100,323
Operating	10,018	-	-	-
Debt	33,717	-	-	-
	<u>43,735</u>	<u>29,436</u>	<u>-</u>	<u>100,323</u>
Public Works				
Payroll	455,886	616,596	557,314	703,415
Operating	547,091	746,206	736,400	797,734
Capital Outlay	-	36,500	-	74,516
	<u>1,002,978</u>	<u>1,399,302</u>	<u>1,293,714</u>	<u>1,575,665</u>
Engineering				
Payroll	1,012,049	1,494,984	1,210,885	1,574,813
Operating	871,168	1,095,055	961,398	959,456
Debt	18,279	19,000	10,000	18,288
Capital Outlay	-	25,000	12,000	55,000
	<u>1,901,496</u>	<u>2,634,039</u>	<u>2,194,283</u>	<u>2,607,557</u>
Capital Projects				
Operating	32,649	-	-	-
Capital Outlay	1,785,042	11,056,000	6,359,616	11,288,174
	<u>1,817,692</u>	<u>11,056,000</u>	<u>6,359,616</u>	<u>11,288,174</u>
Fund Total	<u><b>4,796,336</b></u>	<u><b>15,118,777</b></u>	<u><b>9,860,228</b></u>	<u><b>15,571,719</b></u>
<b>Public Safety Tax Fund</b>				
General Government				
Debt	134,868	134,869	134,869	141,612
Police				
Operating	1,005,468	1,304,157	1,735,652	1,854,060
Debt	176,250	282,000	314,229	325,858
Capital Outlay	423,547	487,158	487,158	252,000
	<u>1,605,265</u>	<u>2,073,315</u>	<u>2,537,039</u>	<u>2,431,918</u>



**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Public Safety Tax Fund</b>				
Fire				
Operating	841,046	1,894,415	1,915,958	2,068,745
Debt	44,956	45,956	45,696	45,696
Capital Outlay	-	146,103	40,023	229,680
	<u>886,002</u>	<u>2,086,474</u>	<u>2,001,677</u>	<u>2,344,121</u>
Capital Projects				
Capital Outlay	425,908	445,000	-	2,340,000
	<u>425,908</u>	<u>445,000</u>	<u>-</u>	<u>2,340,000</u>
Fund Total	<u><b>3,052,044</b></u>	<u><b>4,739,658</b></u>	<u><b>4,673,585</b></u>	<u><b>7,257,651</b></u>
<b>2% Tax Fund</b>				
Mayor and City Council				
Operating	885,359	750,000	888,335	750,000
City Administration				
Payroll	228,910	248,711	251,375	260,973
Operating	9	-	-	263,335
	<u>228,919</u>	<u>248,711</u>	<u>251,375</u>	<u>524,308</u>
General Government				
Payroll	-	40,149	-	76,598
Operating	445,666	445,667	422,032	440,792
Debt	33,717	-	-	-
	<u>479,383</u>	<u>485,816</u>	<u>422,032</u>	<u>517,390</u>
Engineering				
Payroll	-	6,765	4,918	8,024
Parks and Recreation				
Payroll	1,785,190	2,470,209	2,134,564	2,645,755
Operating	1,550,953	1,993,333	2,018,801	2,227,680
Debt	15,772	-	-	-
Capital Outlay	115,788	131,116	75,133	200,000
	<u>3,467,703</u>	<u>4,594,658</u>	<u>4,228,498</u>	<u>5,073,435</u>
Capital Projects				
Capital Outlay	9,300	517,300	278,708	888,000
	<u>9,300</u>	<u>517,300</u>	<u>278,708</u>	<u>888,000</u>
Fund Total	<u><b>5,070,664</b></u>	<u><b>6,603,250</b></u>	<u><b>6,073,866</b></u>	<u><b>7,761,157</b></u>
<b>Mall Maintenance Fund</b>				
General Government				
Payroll	-	2,109	-	5,054
Parks and Recreation				
Payroll	105,566	115,480	118,179	126,501
Operating	101,454	142,044	141,824	153,615
Debt	-	5,292	5,292	5,292
Capital Outlay	-	7,395	7,615	-
	<u>207,020</u>	<u>270,211</u>	<u>272,910</u>	<u>285,408</u>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Mall Maintenance Fund</b>				
Fund Total	<u>207,020</u>	<u>272,320</u>	<u>272,910</u>	<u>290,462</u>
<b>Maintenance Improvement District</b>				
Public Works Operating	-	-	-	50,000
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>Desert Sky 1 MID Fund</b>				
Public Works Operating	19,543	43,200	72,676	52,343
Fund Total	<u>19,543</u>	<u>43,200</u>	<u>72,676</u>	<u>52,343</u>
<b>Parkwest 4&amp;5 MID Fund</b>				
Public Works Operating	-	14,200	14,200	14,906
Fund Total	<u>-</u>	<u>14,200</u>	<u>14,200</u>	<u>14,906</u>
<b>Driftwood Ranch 1 MID Fund</b>				
Public Works Operating	-	14,000	14,000	19,030
Fund Total	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>19,030</u>
<b>Saguaro 3 MID Fund</b>				
Public Works Operating	-	14,000	14,000	21,140
Fund Total	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>21,140</u>
<b>Villa Serena Unit 1</b>				
Public Works Operating	6,008	14,800	15,180	18,048
Fund Total	<u>6,008</u>	<u>14,800</u>	<u>15,180</u>	<u>18,048</u>
<b>Araby North</b>				
Public Works Operating	3,890	10,600	10,600	13,650
Fund Total	<u>3,890</u>	<u>10,600</u>	<u>10,600</u>	<u>13,650</u>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Livingston II</b>				
Public Works Operating	4,021	15,200	16,600	25,135
Fund Total	<u>4,021</u>	<u>15,200</u>	<u>16,600</u>	<u>25,135</u>
<b>Desert Sands 1</b>				
Public Works Operating	-	14,000	14,000	27,140
Fund Total	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>27,140</u>
<b>Autumn Valley</b>				
Public Works Operating	-	700	700	19,030
Fund Total	<u>-</u>	<u>700</u>	<u>700</u>	<u>19,030</u>
<b>La Estancia</b>				
Public Works Operating	-	15,100	25,838	33,496
Fund Total	<u>-</u>	<u>15,100</u>	<u>25,838</u>	<u>33,496</u>
<b>Terra Bella 2-5</b>				
Public Works Operating	-	14,000	14,000	18,140
Fund Total	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>18,140</u>
<b>Cielo Verde</b>				
Public Works Operating	-	-	-	12,140
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,140</u>
<b>Livingston 3</b>				
Public Works Operating	-	-	-	24,140
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,140</u>
<b>Desert Sky 2</b>				
Public Works Operating	-	-	-	30,140

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Desert Sky 2</b>				
Fund Total	-	-	-	<b>30,140</b>
<b>Patagonia</b>				
Public Works				
Operating	-	-	-	18,140
Fund Total	-	-	-	<b>18,140</b>
<b>Santan 14</b>				
Public Works				
Operating	-	-	-	30,140
Fund Total	-	-	-	<b>30,140</b>
<b>CDBG</b>				
General Government				
Payroll	-	5,380	-	-
Planning & Neighborhood Services				
Payroll	198,961	203,951	225,420	241,382
Operating	289,082	845,153	617,002	1,243,760
Capital Outlay	-	54,297	-	-
	488,043	1,103,401	842,422	1,485,142
Capital Projects				
Operating	-	982	-	-
Capital Outlay	234,023	251,352	-	-
	234,023	252,334	-	-
Fund Total	<b>722,066</b>	<b>1,361,115</b>	<b>842,422</b>	<b>1,485,142</b>
<b>HOME</b>				
General Government				
Payroll	-	2,006	-	-
Planning & Neighborhood Services				
Payroll	69,898	75,512	80,708	59,490
Operating	581,342	2,368,373	904,262	2,183,520
	651,240	2,443,885	984,970	2,243,010
Fund Total	<b>651,240</b>	<b>2,445,891</b>	<b>984,970</b>	<b>2,243,010</b>
<b>CDBG-CV</b>				
Planning & Neighborhood Services				
Operating	990,565	320,575	105,000	185,575
Fund Total	<b>990,565</b>	<b>320,575</b>	<b>105,000</b>	<b>185,575</b>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>HOME-ARP</b>				
Planning & Neighborhood Services				
Payroll	-	35,000	33,426	66,718
Operating	-	800	-	2,629,272
	-	35,800	33,426	2,695,990
Fund Total	-	<b>35,800</b>	<b>33,426</b>	<b>2,695,990</b>
<b>U.S Dept of Health and Human Ser</b>				
City Administration				
Operating	4,179	80,000	30,000	240,000
Fire				
Operating	42,924	-	-	-
Capital Outlay	86,097	-	-	-
	129,021	-	-	-
Fund Total	<b>133,201</b>	<b>80,000</b>	<b>30,000</b>	<b>240,000</b>
<b>171 Donations</b>				
City Administration				
Operating	10,814	160	4,200	-
Human Resources				
Operating	-	1,200	2,400	-
Planning & Neighborhood Services				
Operating	-	3,600	3,600	-
Parks and Recreation				
Operating	46,772	258,303	56,755	286,000
Police				
Operating	2,259	21,228	24,600	-
Fire				
Operating	-	600	600	-
Fund Total	<b>59,845</b>	<b>285,091</b>	<b>92,155</b>	<b>286,000</b>
<b>DHS IT/Communications Grant</b>				
Information Technology				
Operating	12,588	86,500	86,500	100,000
Capital Outlay	-	13,500	13,500	-
	12,588	100,000	100,000	100,000
Fund Total	<b>12,588</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>DHS Police Grant</b>				
Police				
Payroll	904,227	685,660	400,070	-
Operating	616,193	561,588	561,588	1,696,000
Capital Outlay	206,652	1,148,750	1,148,750	-
	<u>1,727,072</u>	<u>2,395,998</u>	<u>2,110,408</u>	<u>1,696,000</u>
Fund Total	<u><b>1,727,072</b></u>	<u><b>2,395,998</b></u>	<u><b>2,110,408</b></u>	<u><b>1,696,000</b></u>
<b>DHS Other Grants</b>				
Fire				
Operating	1,437	601,675	-	565,800
	<u>1,437</u>	<u>601,675</u>	<u>-</u>	<u>565,800</u>
Fund Total	<u><b>1,437</b></u>	<u><b>601,675</b></u>	<u><b>-</b></u>	<u><b>565,800</b></u>
<b>DOJ Police Grants</b>				
Police				
Payroll	43,777	-	-	-
Operating	187,323	(26,370)	123,545	798,456
Capital Outlay	-	509,694	359,779	-
	<u>231,100</u>	<u>483,324</u>	<u>483,324</u>	<u>798,456</u>
Fund Total	<u><b>231,100</b></u>	<u><b>483,324</b></u>	<u><b>483,324</b></u>	<u><b>798,456</b></u>
<b>Other Federal Grants</b>				
City Administration				
Payroll	153,520	-	-	-
Operating	101,345	-	-	-
	<u>254,866</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Government				
Operating	-	1,137,415	2,850,915	2,800,000
Utilities				
Operating	-	30,500	-	-
Police				
Capital Outlay	-	600,000	-	-
Fire				
Operating	8,513	-	-	-
Capital Outlay	-	36,000	36,000	-
	<u>8,513</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
Fund Total	<u><b>263,379</b></u>	<u><b>1,803,915</b></u>	<u><b>2,886,915</b></u>	<u><b>2,800,000</b></u>
<b>Other Federal Police Grants</b>				
Police				
Payroll	223,085	96,022	68,102	-
Operating	31,000	227,605	227,605	306,367
	<u>254,085</u>	<u>323,627</u>	<u>295,707</u>	<u>306,367</u>
Fund Total	<u><b>254,085</b></u>	<u><b>323,627</b></u>	<u><b>295,707</b></u>	<u><b>306,367</b></u>



**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Federal Fire Grants</b>				
General Government				
Payroll	-	5,702	4,770	-
Fire				
Payroll	255,022	224,321	42,681	-
Operating	-	1,074,683	1,074,683	1,304,706
	<u>255,022</u>	<u>1,299,004</u>	<u>1,117,364</u>	<u>1,304,706</u>
Fund Total	<u><b>255,022</b></u>	<u><b>1,304,706</b></u>	<u><b>1,122,134</b></u>	<u><b>1,304,706</b></u>
<b>Dept of Transportation</b>				
Public Works				
Operating	-	200,000	200,000	200,000
Fund Total	<u>-</u>	<u><b>200,000</b></u>	<u><b>200,000</b></u>	<u><b>200,000</b></u>
<b>State of Arizona Cares Act</b>				
Fire				
Payroll	5,283,768	-	-	-
Fund Total	<u><b>5,283,768</b></u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>American Rescue Plan</b>				
City Administration				
Operating	-	-	-	2,906,635
Capital Outlay	-	30,000	-	-
	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>2,906,635</u>
General Government				
Payroll	-	-	-	1,600,026
Building Safety				
Capital Outlay	-	303,000	-	-
Fire				
Capital Outlay	-	700,000	-	-
Capital Projects				
Capital Outlay	-	14,901,661	-	18,565,000
Fund Total	<u>-</u>	<u><b>15,934,661</b></u>	<u>-</u>	<u><b>23,071,661</b></u>
<b>State Court Grants</b>				
Municipal Court				
Operating	-	135,000	135,000	100,000

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>State Court Grants</b>				
City Attorney				
Payroll	5,410	-	-	-
Operating	1,590	409	409	10,000
	<u>7,000</u>	<u>409</u>	<u>409</u>	<u>10,000</u>
Fund Total	<u><b>7,000</b></u>	<u><b>135,409</b></u>	<u><b>135,409</b></u>	<u><b>110,000</b></u>
<b>State Police Grants</b>				
Police				
Operating	54,743	125,000	135,000	100,000
	<u>54,743</u>	<u>125,000</u>	<u>135,000</u>	<u>100,000</u>
Fund Total	<u><b>54,743</b></u>	<u><b>125,000</b></u>	<u><b>135,000</b></u>	<u><b>100,000</b></u>
<b>Other State Grants</b>				
Parks and Recreation				
Operating	21,627	100,000	95,385	65,000
	<u>21,627</u>	<u>100,000</u>	<u>95,385</u>	<u>65,000</u>
Fund Total	<u><b>21,627</b></u>	<u><b>100,000</b></u>	<u><b>95,385</b></u>	<u><b>65,000</b></u>
<b>Equitable Sharing Program</b>				
Police				
Operating	77,284	240,000	245,468	240,000
	<u>77,284</u>	<u>240,000</u>	<u>245,468</u>	<u>240,000</u>
Fund Total	<u><b>77,284</b></u>	<u><b>240,000</b></u>	<u><b>245,468</b></u>	<u><b>240,000</b></u>
<b>CIP Grants</b>				
Capital Projects				
Capital Outlay	220,437	30,198,288	11,518,775	21,270,411
	<u>220,437</u>	<u>30,198,288</u>	<u>11,518,775</u>	<u>21,270,411</u>
Fund Total	<u><b>220,437</b></u>	<u><b>30,198,288</b></u>	<u><b>11,518,775</b></u>	<u><b>21,270,411</b></u>
<b>Privately Funded Grants</b>				
City Administration				
Operating	46,183	40,000	-	-
Human Resources				
Operating	9,760	1,174	1,174	-
Planning & Neighborhood Services				
Operating	-	19,734	-	-
Parks and Recreation				
Operating	6,132	4,164,958	4,224,692	4,000,000
Police				
Operating	25,385	157,235	167,235	20,000

**SCHEDULE 2  
OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Privately Funded Grants</b>				
Fire				
Operating	27,819	1,750	1,750	-
Fund Total	<u>115,279</u>	<u>4,384,851</u>	<u>4,394,851</u>	<u>4,020,000</u>
<b>2015B MPC Debt Svc Fund</b>				
Bonded Dept				
Debt	3,752,600	3,750,450	3,750,450	3,104,450
Fund Total	<u>3,752,600</u>	<u>3,750,450</u>	<u>3,750,450</u>	<u>3,104,450</u>
<b>2015D MPC Debt Svc Fund</b>				
Bonded Dept				
Debt	4,462,450	4,439,950	4,439,950	4,415,450
Fund Total	<u>4,462,450</u>	<u>4,439,950</u>	<u>4,439,950</u>	<u>4,415,450</u>
<b>2010 MPC Debt Svc Fund</b>				
Bonded Dept				
Debt	276,591	2,604,650	2,604,650	2,605,650
Fund Total	<u>276,591</u>	<u>2,604,650</u>	<u>2,604,650</u>	<u>2,605,650</u>
<b>2021 Pension Bond Debt Svc Fund</b>				
Bonded Dept				
Debt	-	17,128,306	17,129,956	10,635,825
Fund Total	<u>-</u>	<u>17,128,306</u>	<u>17,129,956</u>	<u>10,635,825</u>
<b>Tax-Exempt Series 2021</b>				
Bonded Dept				
Debt	2,643,418	-	-	-
Fund Total	<u>2,643,418</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Assmt Dist68 Fund</b>				
Special Assessments				
Debt	374,328	-	-	-
Fund Total	<u>374,328</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CIP Series B 2007 Bond</b>				
Capital Projects				
Capital Outlay	28,795	-	-	-

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>CIP Series B 2007 Bond</b>				
Fund Total	<u>28,795</u>	-	-	-
<b>CIP Series D 2007 Bond</b>				
Capital Projects				
Capital Outlay	33,535	44,000	44,000	-
Fund Total	<u>33,535</u>	<u>44,000</u>	<u>44,000</u>	-
<b>CIP 2015 Excise Revenue Bond</b>				
Capital Projects				
Capital Outlay	22,087	210,000	-	-
Fund Total	<u>22,087</u>	<u>210,000</u>	-	-
<b>Parks &amp; Rec 2012 Dev Fee Fund</b>				
Parks and Recreation				
Operating	-	-	-	10,000
Capital Projects				
Capital Outlay	-	630,000	224,498	632,000
Fund Total	<u>-</u>	<u>630,000</u>	<u>224,498</u>	<u>642,000</u>
<b>Police 2012 Dev Fee Fund</b>				
Police				
Operating	-	-	-	4,000
Capital Outlay	-	-	-	1,000,000
	-	-	-	1,004,000
Capital Projects				
Capital Outlay	269,189	2,600,000	-	2,632,000
Fund Total	<u>269,189</u>	<u>2,600,000</u>	-	<u>3,636,000</u>
<b>Fire 2012 Dev Fee Fund</b>				
Fire				
Operating	-	-	-	5,100
Capital Projects				
Capital Outlay	-	1,750,000	344,534	1,432,000
Fund Total	<u>-</u>	<u>1,750,000</u>	<u>344,534</u>	<u>1,437,100</u>
<b>General Govt 2012 Dev Fee Fund</b>				
General Government				
Operating	-	-	-	230

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>General Govt 2012 Dev Fee Fund</b>				
Capital Projects				
Capital Outlay	-	-	-	32,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,230</u>
Fund Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,230</u>
<b>Transportation 2012 Dev Fee Fund</b>				
Engineering				
Operating	-	-	-	8,000
Capital Projects				
Capital Outlay	-	700,000	200,600	1,388,000
	<u>-</u>	<u>700,000</u>	<u>200,600</u>	<u>1,396,000</u>
Fund Total	<u>-</u>	<u>700,000</u>	<u>200,600</u>	<u>1,396,000</u>
<b>YRCS Fund</b>				
Information Technology				
Payroll	457,947	651,391	593,449	670,106
Operating	1,061,640	1,788,704	1,636,518	2,228,196
Capital Outlay	-	9,975	9,975	33,425
	<u>1,519,586</u>	<u>2,450,070</u>	<u>2,239,942</u>	<u>2,931,727</u>
General Government				
Payroll	-	12,789	-	28,786
	<u>-</u>	<u>12,789</u>	<u>-</u>	<u>28,786</u>
Fund Total	<u>1,519,586</u>	<u>2,462,859</u>	<u>2,239,942</u>	<u>2,960,513</u>
<b>YRCS Fund Communication Grants</b>				
Information Technology				
Operating	679,663	1,000,000	1,714,000	1,430,000
	<u>679,663</u>	<u>1,000,000</u>	<u>1,714,000</u>	<u>1,430,000</u>
Fund Total	<u>679,663</u>	<u>1,000,000</u>	<u>1,714,000</u>	<u>1,430,000</u>
<b>Desert Hills Golf Course</b>				
General Government				
Payroll	-	12,774	-	22,758
Operating	1,576	-	-	250,000
	<u>1,576</u>	<u>12,774</u>	<u>-</u>	<u>272,758</u>
Parks and Recreation				
Payroll	782,524	816,189	757,949	873,754
Operating	791,186	1,108,649	993,965	1,101,724
Capital Outlay	7,715	7,998	7,998	125,000
	<u>1,581,425</u>	<u>1,932,836</u>	<u>1,759,912</u>	<u>2,100,478</u>
Fund Total	<u>1,583,001</u>	<u>1,945,610</u>	<u>1,759,912</u>	<u>2,373,236</u>
<b>Water Fund</b>				
City Administration				
Payroll	18,656	-	8,450	-

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Water Fund</b>				
General Government				
Payroll	-	114,736	-	260,691
Operating	220	-	-	-
Debt	16,859	-	-	-
	<u>17,079</u>	<u>114,736</u>	<u>-</u>	<u>260,691</u>
Utilities				
Payroll	4,879,332	5,882,847	5,187,230	6,417,806
Operating	6,569,281	8,033,944	7,754,850	8,380,837
Debt	6,470,084	6,439,251	6,439,251	6,020,367
Capital Outlay	309,538	363,713	568,182	264,924
	<u>18,228,236</u>	<u>20,719,755</u>	<u>19,949,513</u>	<u>21,083,934</u>
Engineering				
Payroll	384,826	491,323	442,487	568,218
Operating	-	34,587	-	26,722
	<u>384,826</u>	<u>525,910</u>	<u>442,487</u>	<u>594,940</u>
Capital Projects				
Operating	17,400	-	-	-
Capital Outlay	2,376,757	13,660,430	7,202,604	12,965,000
	<u>2,394,157</u>	<u>13,660,430</u>	<u>7,202,604</u>	<u>12,965,000</u>
Fund Total	<u><b>21,042,954</b></u>	<u><b>35,020,831</b></u>	<u><b>27,603,054</b></u>	<u><b>34,904,565</b></u>
<b>Water Transfer Fund</b>				
Utilities				
Operating	27,718	40,670	-	-
	<u>27,718</u>	<u>40,670</u>	<u>-</u>	<u>-</u>
Fund Total	<u><b>27,718</b></u>	<u><b>40,670</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Water Capacity Fund</b>				
Utilities				
Operating	-	-	-	37,000
Debt	2,299,688	2,299,582	2,299,582	762,178
	<u>2,299,688</u>	<u>2,299,582</u>	<u>2,299,582</u>	<u>799,178</u>
Fund Total	<u><b>2,299,688</b></u>	<u><b>2,299,582</b></u>	<u><b>2,299,582</b></u>	<u><b>799,178</b></u>
<b>Water System Development Fund</b>				
Utilities				
Operating	-	-	-	2,300
Debt	119,713	119,708	119,708	-
	<u>119,713</u>	<u>119,708</u>	<u>119,708</u>	<u>2,300</u>
Fund Total	<u><b>119,713</b></u>	<u><b>119,708</b></u>	<u><b>119,708</b></u>	<u><b>2,300</b></u>
<b>Wastewater Fund</b>				
City Administration				
Payroll	15,258	-	7,260	-



**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Wastewater Fund</b>				
General Government				
Payroll	-	97,390	-	214,267
Debt	16,859	-	-	-
	<u>16,859</u>	<u>97,390</u>	<u>-</u>	<u>214,267</u>
Utilities				
Payroll	4,074,804	4,802,886	4,381,942	4,892,786
Operating	5,932,692	6,720,632	6,802,919	7,197,353
Debt	2,028,563	2,022,768	2,016,782	5,665,545
Capital Outlay	299,077	277,152	8,000	214,067
	<u>12,335,137</u>	<u>13,823,438</u>	<u>13,209,643</u>	<u>17,969,751</u>
Engineering				
Payroll	266,419	351,078	320,019	404,349
Operating	-	27,678	-	26,722
	<u>266,419</u>	<u>378,756</u>	<u>320,019</u>	<u>431,071</u>
Capital Projects				
Capital Outlay	1,621,694	13,124,000	4,076,361	13,981,500
	<u>1,621,694</u>	<u>13,124,000</u>	<u>4,076,361</u>	<u>13,981,500</u>
Fund Total	<u><b>14,255,366</b></u>	<u><b>27,423,584</b></u>	<u><b>17,613,283</b></u>	<u><b>32,596,589</b></u>
<b>Wastewater Capacity Fund</b>				
Utilities				
Operating	-	-	-	41,000
Debt	2,654,638	6,816,373	2,654,514	879,818
	<u>2,654,638</u>	<u>6,816,373</u>	<u>2,654,514</u>	<u>920,818</u>
Capital Projects				
Capital Outlay	-	-	-	2,900,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,900,000</u>
Fund Total	<u><b>2,654,638</b></u>	<u><b>6,816,373</b></u>	<u><b>2,654,514</b></u>	<u><b>3,820,818</b></u>
<b>Wastewater Sanitary Sewer Interc</b>				
Utilities				
Operating	-	-	-	2,800
Debt	5,986	5,986	5,986	1,984
	<u>5,986</u>	<u>5,986</u>	<u>5,986</u>	<u>4,784</u>
Fund Total	<u><b>5,986</b></u>	<u><b>5,986</b></u>	<u><b>5,986</b></u>	<u><b>4,784</b></u>
<b>Wastewater Revenue Bond Fund</b>				
Bonded Dept				
Debt	-	-	-	-
Capital Projects				
Capital Outlay	-	71,672,110	664,386	83,100,000
	<u>-</u>	<u>71,672,110</u>	<u>664,386</u>	<u>83,100,000</u>
Fund Total	<u><b>-</b></u>	<u><b>71,672,110</b></u>	<u><b>664,386</b></u>	<u><b>83,100,000</b></u>

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Solid Waste Fund</b>				
City Administration				
Payroll	4,237	-	3,393	-
General Government				
Payroll	-	23,645	-	44,954
Public Works				
Payroll	1,099,606	1,240,029	1,173,570	1,341,322
Operating	3,135,389	3,320,424	3,293,393	3,514,520
Capital Outlay	-	415,800	800	437,565
	<u>4,234,995</u>	<u>4,976,253</u>	<u>4,467,763</u>	<u>5,293,407</u>
Engineering				
Payroll	-	4,234	3,074	5,026
Fund Total	<u><b>4,239,232</b></u>	<u><b>5,004,132</b></u>	<u><b>4,474,230</b></u>	<u><b>5,343,387</b></u>
<b>Equipment Maintenance Fund</b>				
General Government				
Payroll	-	23,154	-	-
Public Works				
Payroll	1,083,284	1,230,430	1,159,834	1,283,781
Operating	1,553,754	1,621,306	1,627,156	1,661,907
	<u>2,637,038</u>	<u>2,851,736</u>	<u>2,786,990</u>	<u>2,945,688</u>
Fund Total	<u><b>2,637,038</b></u>	<u><b>2,874,890</b></u>	<u><b>2,786,990</b></u>	<u><b>2,945,688</b></u>
<b>Insurance Reserve Fund</b>				
City Attorney				
Operating	199,627	555,000	555,000	1,150,000
General Government				
Operating	2,338,138	2,526,307	1,945,062	2,334,637
Fund Total	<u><b>2,537,765</b></u>	<u><b>3,081,307</b></u>	<u><b>2,500,062</b></u>	<u><b>3,484,637</b></u>
<b>Equip Replacement Fund</b>				
Information Technology				
Capital Outlay	-	-	-	40,425
Building Safety				
Capital Outlay	-	-	-	37,537
Public Works				
Capital Outlay	341,092	-	-	348,988
Utilities				
Capital Outlay	-	-	-	372,900

**SCHEDULE 2**  
**OPERATIONAL AND CAPITAL EXPENDITURES**

(By Fund/Dept/Classification)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
<b>Equip Replacement Fund</b>				
Parks and Recreation Capital Outlay	-	290,036	-	-
Police Capital Outlay	-	715,000	67,120	881,525
Fire Capital Outlay	-	480,000	-	1,584,392
Equipment Replacement Operating	(44,865)	23,499	-	23,499
Capital Outlay	-	1,500,000	-	-
	(44,865)	1,523,499	-	23,499
Government Wide Operating	-	-	-	-
Fund Total	<u>296,226</u>	<u>3,008,535</u>	<u>67,120</u>	<u>3,289,266</u>
<b>Workers Compensation</b>				
Employee Benefits Operating	1,259,738	1,235,360	635,437	3,000,000
Fund Total	<u>1,259,738</u>	<u>1,235,360</u>	<u>635,437</u>	<u>3,000,000</u>
<b>Total Budget</b>	<b>202,971,989</b>	<b>502,041,691</b>	<b>344,902,370</b>	<b>413,778,129</b>

**SCHEDULE 3  
FY 2023 OUTSIDE AGENCY SUMMARY**

**Listed by Function**

Fund/Cognizant Department	Outside Agency by Function	Budget FY 2022	Estimate FY 2022	Budget FY 2023
<b>Economic Development</b>				
2% / Mayor & Council	Quartermaster Depot	\$ 150,000	\$ 150,000	\$ 150,000
2% / Mayor & Council	Visit Yuma	600,000	600,000	600,000
General / Mayor & Council	State & Federal Advocacy	207,000	207,000	207,000
General / Mayor & Council	GYEDC	232,000	232,000	232,000
General / Mayor & Council	GYEDC (One time FAA application match for Spaceport)	250,000	250,000	500,000
General / Mayor & Council	4FrontED	38,500	38,500	38,500
General / Mayor & Council	YCIPTA - Yuma County Intergovernmental Public Transportation Authority	200,000	200,000	-
General / Gen Government	YCIPTA - Yuma County Intergovernmental Public Transportation Authority	-	-	340,000
General / Gen Government	YCIPTA - Yuma County Intergovernmental Public Transportation Authority (one time payment)	-	-	455,000
General / Mayor & Council	Yuma Multiversity Campus Grants Match	30,000	30,000	30,000
HURF / Mayor & Council	Yuma Metropolitan Planning Organization	24,710	24,710	36,900
General / Mayor & Council	Greater Yuma Port Authority	50,000	50,000	50,000
<b>Health and Welfare</b>				
General / Gen Government	Catholic Services - Safe House	15,500	15,500	15,500
General / Gen Government	Amberly's Place	52,380	52,380	52,380
General / Gen Government	Crossroads Mission Detox	27,000	27,000	27,000
<b>Totals</b>		<b>\$ 1,877,090</b>	<b>\$ 1,877,090</b>	<b>\$ 2,734,280</b>

**SCHEDULE 4**  
**CITY OF YUMA**  
**2023 SUPPLEMENTALS**

DIV	POSITION	#	PERSONNEL
<b>GENERAL FUND</b>			
MUNICIPAL COURT			
0210	Court Clerk II (5 positions)	Upgr	42,579
0210	Court Clerk Specialist	Upgr	10,204
0210	Executive Assistant	Upgr	5,212
0210	Court Clerk	Upgr	18,722
0210	Municipal Court Administrator	Upgr	33,624
	SUBTOTAL	0.0	110,341
CITY ATTORNEY			
1310	Legal Assistant (2 positions)	Upgr	10,551
1340	Legal Assistant	Upgr	5,434
	SUBTOTAL	0.0	15,985
FINANCE			
1720	Customer Service Manager	Upgr	11,130
1740	Sr. Accounting Specialist	Upgr	2,652
1740	Accountant	1.0	77,866
	SUBTOTAL	1.0	91,648
INFORMATION TECHNOLOGY			
1530	IT Technical Services Manager	Upgr	7,504
	SUBTOTAL	0.0	7,504
PLANNING & NEIGHBORHOOD SERVICES			
3040	Associate Planner	Upgr	9,061
	SUBTOTAL	-	9,061
BUILDING SAFETY DEPARTMENT			
3520	Code Enforcement Specialist*	2.0	128,586
3570	Facilities Maintenance Worker	Upgr	9,810
	SUBTOTAL	2.0	138,396
POLICE DEPARTMENT			
6013	Video Analyst	1.0	54,551
6012	Fleet Asst Part Time to Full Time	Upgr	43,891
	SUBTOTAL	1.0	98,442
<b>TOTAL GENERAL FUND</b>		<b>4.0</b>	<b>471,377</b>

**CITY OF YUMA  
2023 SUPPLEMENTALS**

DIV	POSITION	#	PERSONNEL
<b>HIGHWAY USER REVENUE FUND</b>			
PUBLIC WORKS			
4031	Asset Program Supervisor	Upgr	6,179
4031	Administrative Support Supervisor	Upgr	2,643
4031	Customer Account Specialist	Upgr	6,009
	SUBTOTAL	-	14,831
<b>TOTAL HIGHWAY USER REVENUE FUND</b>		<b>-</b>	<b>14,831</b>
<b>TWO PERCENT TAX FUND</b>			
PARKS AND RECREATION			
5065	Recreation Program Supervisor	Upgr	16,916
5030	Executive Chef	Upgr	15,768
	SUBTOTAL	-	32,684
<b>TOTAL CITY ROAD TAX</b>		<b>-</b>	<b>32,684</b>
<b>SOLID WASTE</b>			
PUBLIC WORKS			
4021	Heavy Equipment Operator	1.0	73,818
	SUBTOTAL	1.0	73,818
<b>TOTAL SOLID WASTE FUND</b>		<b>1.0</b>	<b>73,818</b>
<b>WATER</b>			
UTILITIES			
4142	W/WW Systems Supervisor	1.0	79,880
4142	W/WW Systems Tech Apprentice	4.0	263,553
	SUBTOTAL	5.0	343,433
<b>TOTAL WATER FUND</b>		<b>5.0</b>	<b>343,433</b>
<b>DESERT HILLS GOLF COURSE</b>			
5073	Recreation Program Supervisor	Upgr	5,380
	SUBTOTAL		5,380
<b>TOTAL DESRT HILLS GOLF COURSE FUND</b>		<b>-</b>	<b>5,380</b>
<b>TOTAL ALL FUNDS</b>		<b>10.0</b>	<b>941,523</b>

\* FY 2022 Provisional Position



## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>MAYOR AND CITY COUNCIL</b>				
Mayor	E/O*	1	1	1
Council Member	E/O*	6	6	6
<b>Department Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

## CITY ADMINISTRATOR

### City Administrator's Office

City Administrator	100	1	1	1
Deputy City Administrator	92	2	2	2
Assistant City Administrator	92	1	-	-
Performance and Management Specialist	73	1	-	-
Intergovernmental Affairs Coordinator	66	1	-	-
Senior Management Analyst	66	-	-	1
C.I.P. Administrator	63	1	-	-
Grants Administrator	63	1	1	1
Mayor's Program Administrator	62	-	1	1
Management Analyst	57	-	-	1
Grant Writer	54	-	1	1
Executive Assistant	48	2	2	1
Yuma Festivals Coordinator	45	1	-	-
Special Events Coordinator	45	-	1	1
Court Officer	45	2	2	-
Administrative Specialist	42	-	-	1
<b>Division Total</b>		<b>13</b>	<b>11</b>	<b>11</b>

### Communications

Public Affairs Coordinator	64	1	1	1
Television Production and Operations Manager	61	1	1	1
Digital Communications Specialist	52	-	1	1
Graphic Designer	52	-	1	1
Video Production and Operations Specialist	48	2	2	2
<b>Division Total</b>		<b>4</b>	<b>6</b>	<b>6</b>

### Heritage Area Development

Management Analyst	57	1	1	1
City Historian/Curator/Park Ranger	55	1	1	1
Executive Assistant	48	1	1	1
<b>Division Total</b>		<b>3</b>	<b>3</b>	<b>3</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>City Clerk</b>				
City Clerk	80	1	1	1
Deputy City Clerk	61	1	1	1
City Clerk Specialist	47	1	1	1
Administrative Specialist	42	1	1	1
Division Total		4	4	4
<b>Economic Development</b>				
Economic Development Administrator	72	1	1	1
Economic Development Specialist	50	-	1	1
Division Total		1	2	2
<b>Department Total</b>		<b>25</b>	<b>26</b>	<b>26</b>

### BUILDING SAFETY

<b>Administration</b>				
Director of Building Safety	86	-	1	1
Division Total		0	1	1
<b>Building Safety</b>				
Deputy Building Official	61	-	1	1
Building Inspection Field Supervisor	60	-	1	1
Combination Building Inspector	56	-	3	3
Building Plans Examiner	52	-	4	4
Building Inspector	50	-	4	4
Plans Coordinator	49	-	1	1
Code Enforcement Specialist	48	-	2	4
Senior Permit Technician	47	-	1	1
Permit Technician	43	-	2	2
Administrative Specialist	42	-	1	1
Division Total		0	20	22

*Building Safety Div. moved from Planning & Neighborhood Svcs. Dept., to the newly created Dept. Building Safety, in FY 2022*

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Facilities Maintenance</b>				
Assistant Director of Facilities Management	76	-	1	1
IT Enterprise Systems Engineer	70	-	-	1
Facilities Maintenance Supervisor	60	-	4	4
HVAC Mechanic	54	-	1	1
Facilities Technology Specialist	50	-	1	1
Facilities Maintenance Specialist	48	-	6	7
Senior Facilities Maintenance Worker	44	-	4	3
Administrative Specialist	42	-	1	1
Facilities Maintenance Worker	40	-	3	4
Lead Custodian	32	-	1	1
Custodian	30	-	15	14
Division Total		0	37	38
<i>Facilities Maintenance Div. moved from City Administration</i>				
<b>Department Total</b>		<b>0</b>	<b>58</b>	<b>61</b>
<b>CITY ATTORNEY</b>				
<b>City Attorney's Office</b>				
City Attorney	92	1	1	1
Deputy City Attorney	85	1	1	1
Assistant City Attorney	83	2	2	2
Government Relations Associate	60	-	1	-
Legal Analyst	60	-	1	1
Legal Assistant	46	3	2	2
Division Total		7	8	7
<b>Prosecutor's Office</b>				
City Prosecutor	83	1	1	1
Assistant City Prosecutor/Police Legal Advisor	73	1	1	1
Legal Assistant	46	1	1	1
Division Total		3	3	3
<b>Department Total</b>		<b>10</b>	<b>11</b>	<b>10</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>ENGINEERING DEPARTMENT</b>				
<b>Engineering Services</b>				
City Engineer/Director of Engineering	86	1	1	1
Assistant Director of Engineering	76	1	1	1
Engineering Manager	76	2	2	2
Traffic Engineer	76	1	1	1
Principal Engineer	73	-	1	-
C.I.P. Project Manager	70	3	3	6
Senior Civil Engineer	68	2	3	-
Civil Engineer	66	1	-	-
Registered Land Surveyor	66	1	1	-
Right of Way Agent	66	-	-	1
C.I.P. Administrator	63	-	1	1
Engineering Associate	60	2	-	-
Construction Inspection Supervisor	58	1	1	1
Senior Engineering Technician	52	3	3	3
Senior Construction Inspector	52	2	2	2
Construction Inspector	50	4	4	4
Senior Traffic Technician	50	-	1	1
Engineering Technician	48	2	2	2
Administrative Support Supervisor	48	-	-	1
Administrative Specialist	42	1	1	1
<b>Department Total</b>		<b>27</b>	<b>28</b>	<b>28</b>
<b>FINANCE DEPARTMENT</b>				
<b>Administration</b>				
Director of Finance	92	1	1	1
Budget and Revenue Manager	72	1	1	-
Administrative Specialist	42	1	1	1
<b>Division Total</b>		<b>3</b>	<b>3</b>	<b>2</b>
<b>Budget Office</b>				
Budget Manager	72	-	1	1
Budget Analyst	59	-	1	1
		<b>0</b>	<b>2</b>	<b>2</b>
<b>Customer Service</b>				
Customer Services Manager	64	-	-	1
Customer Service Supervisor	54	1	1	-
Senior Accounting Specialist	44	1	1	1
Tax and License Specialist	38	1	1	1
Customer Service Specialist	36	6	6	6
<b>Division Total</b>		<b>9</b>	<b>9</b>	<b>9</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Customer Service</b>				
Customer Services Manager	64	-	-	1
Customer Service Supervisor	54	1	1	-
Senior Accounting Specialist	44	1	1	1
Tax and License Specialist	38	1	1	1
Customer Service Specialist	36	6	6	6
<b>Division Total</b>		<b>9</b>	<b>9</b>	<b>9</b>
<b>Purchasing</b>				
Purchasing and Contracts Manager	68	1	1	1
Senior Buyer	54	1	2	2
Buyer	47	4	3	3
Mail and Surplus Clerk	30	1	1	1
<b>Division Total</b>		<b>7</b>	<b>7</b>	<b>7</b>
<b>Accounting</b>				
Assistant Director of Finance	77	-	-	1
Accounting Manager	72	1	1	-
Accounting Supervisor	64	1	-	-
Principal Accountant	61	-	2	2
Accountant	56	3	2	3
Principal Accounting Specialist	49	3	3	3
Payroll Specialist	46	-	-	1
Senior Accounting Specialist	43	4	4	3
Accounting Specialist	37	2	2	2
<b>Division Total</b>		<b>14</b>	<b>14</b>	<b>15</b>
<b>Department Total</b>		<b>33</b>	<b>35</b>	<b>35</b>

## FIRE DEPARTMENT

### Administration

Fire Chief	92	1	1	1
Assistant Fire Chief	85	1	1	1
Administrative Support Supervisor	48	1	1	1
Administrative Specialist	42	-	1	1
Administrative Assistant	34	2	1	1
<b>Division Total</b>		<b>5</b>	<b>5</b>	<b>5</b>

### Professional Services

Fire Battalion Chief	74	1	1	1
Fire Captain-Administration	Step Plan	1	1	1
<b>Division Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Suppression</b>				
Fire Battalion Chief	74	4	4	4
Fire Captain-Administration	72	1	1	1
Fire Captain	Step Plan	24	24	24
Fire Equipment Fleet Administrator	66	1	1	1
Fire Engineer	Step Plan	24	24	24
Fire Fighter/EMT	Step Plan	70	70	70
Administrative Assistant	34	1	1	1
<b>Division Total</b>		<b>125</b>	<b>125</b>	<b>125</b>
<b>Community Risk Reduction</b>				
Fire Marshal	74	1	1	1
Fire Administrative Project Analyst	65	1	1	1
Fire Plans Examiner/Inspector	61	1	1	1
Fire Inspector	60	2	3	3
<b>Division Total</b>		<b>5</b>	<b>6</b>	<b>6</b>
<b>Department Total</b>		<b>137</b>	<b>138</b>	<b>138</b>

## HUMAN RESOURCES DEPARTMENT

<b>Human Resources</b>				
Director of Human Resources	86	1	1	1
Assistant HR Director	76	1	-	-
Human Resources Manager	68	-	1	1
Environmental and Safety Program Manager	60	1	1	1
Human Resource Analyst	58	1	3	3
Senior Human Resources Specialist	52	2	-	-
Human Resources Specialist	44	4	5	5
Administrative Specialist	42	1	1	1
Administrative Assistant	34	1	1	1
<b>Division Total</b>		<b>12</b>	<b>13</b>	<b>13</b>
<b>Department Total</b>		<b>12</b>	<b>13</b>	<b>13</b>

## INFORMATION TECHNOLOGY SERVICES

<b>Administration</b>				
Director of Information Technology	86	-	1	1
Chief Information Officer	85	1	-	-
Asst IT Director of Services and Operations	76	1	1	1
Asst IT Director of Technology Services-YRCS	76	1	1	1
IT Procurement and Contracts Administrator	53	1	1	1
Administrative Specialist	42	1	1	1
<b>Division Total</b>		<b>5</b>	<b>5</b>	<b>5</b>



## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Technical Support</b>				
G.I.S. Administrator	74	1	-	-
Network Engineer	70	1	1	1
IT Enterprise Systems Engineer	70	-	1	-
ITS Sr Systems Integrator	70	1	-	-
ITS Project Manager	70	1	1	1
IT Security and Compliance Analyst	64	-	1	1
G.I.S. Analyst	64	2	2	2
Senior Systems Administrator	64	1	-	-
ITS Senior Business Applications Analyst	64	1	-	-
IT Senior Solutions Architect Administrator	64	-	2	2
IT Solutions Architect Administrator	62	-	4	4
Telephony Network Administrator	62	1	1	1
Systems Administrator	62	3	-	-
ITS Business Applications Analyst	60	2	-	-
ITS Technical Service Manager	60	1	1	1
IT Lead Technician	54	-	1	1
IT Senior Technician	52	-	4	4
Technical Services Specialist	51	4	-	-
Senior Service Desk Specialist	50	1	-	-
IT Technician	48	-	2	2
Service Desk Specialist	48	2	-	-
<b>Division Total</b>		<b>22</b>	<b>21</b>	<b>20</b>
<b>Radio Communications</b>				
IT Senior Solutions Architect Administrator	64	-	1	1
IT Solutions Architect Administrator	62	-	1	1
Radio Network Administrator	62	1	1	1
Senior Systems Integrator	62	1	-	-
Senior Wireless Communications Technician	49	-	1	1
Wireless Communications Technician	46	2	1	1
Technical Support Assistant	42	1	1	1
<b>Division Total</b>		<b>5</b>	<b>6</b>	<b>6</b>
<b>Department Total</b>		<b>32</b>	<b>32</b>	<b>31</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>MUNICIPAL COURT</b>				
Municipal Court Judge	E/O*	2	2	2
Municipal Court Administrator	86	1	1	1
Deputy Court Administrator	60	-	1	1
Court Officer Supervisor	50	1	1	1
Court Clerk Supervisor	50	2	2	2
Executive Assistant	48	-	-	1
Court Clerk Specialist	46	1	1	1
Court Interpreter	45	1	1	1
Municipal Court Officer	45	4	5	7
Court Clerk II	44	-	-	4
Court Clerk	37	9	10	5
<b>Department Total</b>		<b>21</b>	<b>24</b>	<b>26</b>

## PARKS AND RECREATION DEPARTMENT

### Administration

Director of Parks and Recreation	86	1	1	1
Assistant Director of Parks and Recreation	76	1	1	1
Arts and Culture Program Manager	68	1	1	1
Parks Manager	66	1	1	1
Recreation Superintendent	66	1	1	1
Administrative Support Manager	60	1	1	1
Grant Writer	54	1	-	-
Marketing Specialist	49	1	-	-
Administrative Specialist	42	1	1	1
Administrative Assistant	34	2	2	2
<b>Division Total</b>		<b>11</b>	<b>9</b>	<b>9</b>

### Parks Maintenance

Grounds Maintenance Supervisor	52	1	1	1
Senior Equipment Mechanic	50	1	1	1
Equipment Mechanic	46	1	1	1
Grounds Maintenance Crew Leader	44	8	8	8
Parks Maintenance Specialist	34	1	1	1
Grounds Maintenance Specialist	34	16	16	16
Groundskeeper	28	25	25	25
<b>Division Total</b>		<b>53</b>	<b>53</b>	<b>53</b>

### Urban Forestry

Grounds Maintenance Supervisor	52	1	1	1
<b>Division Total</b>		<b>1</b>	<b>1</b>	<b>1</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Civic Center</b>				
Civic Center Manager	68	1	1	1
Executive Chef	60	-	-	1
Civic Center Operations Supervisor	58	1	1	1
Marketing Specialist	49	1	1	1
Events Operations Leader	48	4	4	3
Events Specialist	44	1	1	1
Administrative Assistant	34	1	1	1
<b>Division Total</b>		<b>9</b>	<b>9</b>	<b>9</b>
<b>Baseball Complex</b>				
Grounds Maintenance Supervisor	52	1	1	1
Grounds Maintenance Crew Leader	44	1	1	1
Grounds Maintenance Specialist	34	2	2	2
Groundskeeper	28	3	3	3
<b>Division Total</b>		<b>7</b>	<b>7</b>	<b>7</b>
<b>Downtown Mall</b>				
Grounds Maintenance Specialist	34	1	1	1
Groundskeeper	28	1	1	1
<b>Division Total</b>		<b>2</b>	<b>2</b>	<b>2</b>
<b>Recreation - General</b>				
Recreation Program Supervisor	56	4	4	4
Recreation Program Coordinator	40	2	2	2
<b>Division Total</b>		<b>6</b>	<b>6</b>	<b>6</b>
<b>Yuma Readiness and Community Center</b>				
Recreation Program Coordinator	40	1	1	1
<b>Division Total</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>Arts and Culture</b>				
Technical Production Supervisor	58	1	1	1
Recreation Program Supervisor	56	-	-	1
Marketing Specialist	49	1	1	1
Events Operations Leader	48	1	1	1
Events Specialist	44	1	1	1
Recreation Program Coordinator	40	2	2	1
Administrative Assistant	34	2	2	2
<b>Division Total</b>		<b>8</b>	<b>8</b>	<b>8</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Pacific Avenue Athletic Complex</b>				
Grounds Maintenance Crew Leader	44	1	1	1
Grounds Maintenance Specialist	34	1	1	1
Groundskeeper	28	1	1	1
<b>Division Total</b>		<b>3</b>	<b>3</b>	<b>3</b>
<b>Desert Hills Golf Course - Maintenance</b>				
Golf Course Superintendent	64	1	1	1
Senior Equipment Mechanic	50	1	-	-
Equipment Mechanic	46	-	1	1
Grounds Maintenance Crew Leader	44	1	1	1
Grounds Maintenance Specialist	34	1	1	1
Groundskeeper	28	1	2	2
<b>Division Total</b>		<b>5</b>	<b>6</b>	<b>6</b>
<b>Desert Hills Golf Course - Pro Shop</b>				
Golf Operations Manager	66	1	1	1
Recreation Program Supervisor	56	-	-	1
Instructor of Golf	46	1	1	-
Assistant Golf Shop Manager	46	1	1	1
<b>Division Total</b>		<b>3</b>	<b>3</b>	<b>3</b>
<b>Desert Hills Golf Course Par 3 - Maintenance</b>				
Groundskeeper	28	1	-	-
<b>Division Total</b>		<b>1</b>	<b>0</b>	<b>0</b>
<b>Department Total</b>		<b>110</b>	<b>108</b>	<b>108</b>

## PLANNING AND NEIGHBORHOOD SERVICES

<b>Administration</b>				
Director of Planning and Neighborhood Services	86	1	1	1
Development Project Coordinator	65	1	1	1
Administrative Support Manager	60	-	1	1
<b>Division Total</b>		<b>2</b>	<b>3</b>	<b>3</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Neighborhood Services</b>				
Asst Dir of DCD/Neighborhood Services	75	1	1	1
Neighborhood Services Manager	68	-	-	-
NS Supervisor/Programs	56	1	1	1
NS Supervisor/Grants	56	1	1	1
Neighborhood Services Specialist	49	3	3	3
Code Enforcement Specialist	48	1	1	1
Housing Rehabilitation Specialist	48	-	-	1
Administrative Assistant	34	1	1	1
<b>Division Total</b>		<b>8</b>	<b>8</b>	<b>9</b>
<b>Community Planning</b>				
Asst Dir of DCD/Zoning Administration	77	1	1	1
Principal Planner	65	3	2	2
Senior Planner	63	1	2	2
Associate Planner	56	2	2	3
Assistant Planner	50	2	2	1
Admin Support Supervisor	48	1	-	-
Administrative Specialist	42	-	2	2
Administrative Assistant	34	2	-	-
<b>Division Total</b>		<b>12</b>	<b>11</b>	<b>11</b>
<b>Department Total</b>		<b>42</b>	<b>22</b>	<b>23</b>

## POLICE DEPARTMENT

<b>Administration</b>				
Chief of Police	92	1	1	1
Deputy Chief of Police	85	1	1	1
Police Captain - Field Services	80	1	1	1
Police Captain - Support Services	80	1	1	1
Police Captain - Investigations	80	1	1	1
Police Sergeant	Step Plan	2	2	2
Police Officer	Step Plan	1	1	1
Professional Standards Manager	67	1	1	1
Public Safety Technician	42	1	1	1
Administrative Specialist	42	2	2	2
<b>Division Total</b>		<b>12</b>	<b>12</b>	<b>12</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Animal Control</b>				
Animal Control Supervisor	50	1	1	1
Animal Control Officer	42	5	5	5
Administrative Specialist	42	1	1	1
<b>Division Total</b>		<b>7</b>	<b>7</b>	<b>7</b>
<b>Patrol</b>				
Police Lieutenant	76	5	5	5
Police Sergeant	Step Plan	15	15	15
Police Corporal	Step Plan	2	2	1
Master Police Officer	Step Plan	4	4	1
Police Officer	Step Plan	96	93	97
Civilian Investigator	47	10	10	10
Public Safety Technician	42	17	17	16
Administrative Specialist	42	1	2	2
Police Quartermaster	34	1	-	-
Police Recruit	34	4	4	4
<b>Division Total</b>		<b>155</b>	<b>152</b>	<b>151</b>
<b>Investigations</b>				
Police Lieutenant	76	2	2	2
Police Sergeant	Step Plan	3	3	3
Master Police Officer	Step Plan	3	3	2
Police Officer	Step Plan	27	27	28
Police Crime Analyst	56	1	1	1
Evidence/Identification Supervisor	56	1	1	1
Forensic Services Supervisor	56	-	1	1
Law Enforcement Prgm Super/Body Worn Camera	52	1	-	-
Forensic Technician	52	4	4	4
Evidence Technician	43	3	4	4
Public Safety Technician	42	1	2	3
Administrative Specialist	42	1	1	1
Video Redaction Specialist	41	1	-	-
Video Analyst	42	1	1	2
<b>Division Total</b>		<b>49</b>	<b>50</b>	<b>52</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Quality Assurance</b>				
Police Lieutenant	76	1	1	1
Police Sergeant	Step Plan	1	1	1
Master Police Officer	Step Plan	1	1	-
Polygraph Examiner/Background Investigator	58	1	1	-
Hiring and Recruitment Supervisor	56	1	1	1
Law Enforcement Training Supervisor	56	1	1	1
Police Officer	Step Plan	2	2	3
Civilian Trainer (Law Enforcement)	55	-	-	1
Civilian Background Investigator	44	1	2	2
<b>Division Total</b>		<b>9</b>	<b>10</b>	<b>10</b>
<b>Records and Technical Ops</b>				
Police Records Manager	66	1	1	1
Police Records Supervisor	48	2	2	2
Administrative Specialist	42	1	1	1
Police Records Specialist	38	12	12	12
Administrative Assistant	34	2	3	3
<b>Division Total</b>		<b>18</b>	<b>19</b>	<b>19</b>
<b>Public Safety Communications Center</b>				
911 Communications Manager	67	1	1	1
911 Emergency Dispatch Supervisor	52	5	6	6
911 Emergency Dispatcher	45	31	30	30
Administrative Specialist	42	-	1	1
Administrative Assistant	34	1	-	-
<b>Division Total</b>		<b>38</b>	<b>38</b>	<b>38</b>
<b>Department Total</b>		<b>288</b>	<b>288</b>	<b>289</b>

## PUBLIC WORKS DEPARTMENT

<b>Fleet Services</b>				
Public Works Manager	68	1	1	1
Fleet Superintendent	58	1	1	1
Senior Asset Management Analyst	52	-	-	1
Senior Equipment Mechanic	50	4	4	4
Equipment Mechanic	46	6	6	6
Administrative Specialist	42	1	1	1
Fleet Service Writer	35	1	1	-
Administrative Assistant	34	1	1	-
Mechanic Assistant	27	1	1	1
<b>Division Total</b>		<b>16</b>	<b>16</b>	<b>15</b>



## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Fleet Parts</b>				
Lead Inventory Specialist	38	1	1	1
Inventory Specialist	36	1	1	1
<b>Division Total</b>		<b>2</b>	<b>2</b>	<b>2</b>
<b>Solid Waste</b>				
Public Works Manager	68	1	1	1
Public Works Maintenance Supervisor	52	-	1	1
Public Works Maintenance Foreman	48	1	-	-
Heavy Equipment Operator	44	9	9	10
Administrative Specialist	42	-	-	-
<b>Division Total</b>		<b>11</b>	<b>11</b>	<b>12</b>
<b>Uncontained Waste</b>				
Heavy Equipment Operator	44	2	2	2
Senior Street Maintenance Worker	42	1	1	1
Street Maintenance Worker	36	1	1	1
<b>Division Total</b>		<b>4</b>	<b>4</b>	<b>4</b>
<b>Code Enforcement</b>				
Code Compliance Specialist	48	1	1	1
<b>Division Total</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>Street - Administration</b>				
Director Public Works	86	1	1	1
Public Works Manager	68	1	1	1
Public Works Superintendent	58	1	1	1
Asset Program Supervisor	56	-	-	1
Senior Engineering Technician	52	1	1	-
Engineering Technician	48	1	1	-
Asset Management Analyst	48	-	-	1
Administrative Support Supervisor	48	-	-	1
Administrative Specialist	42	2	2	1
Customer Account Specialist	36	-	-	2
<b>Division Total</b>		<b>7</b>	<b>7</b>	<b>9</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Street - Maintenance</b>				
Heavy Equipment Operator	44	1	1	1
Senior Street Maintenance Worker	42	1	1	1
Equipment Operator	40	1	1	1
Street Maintenance Worker	36	1	1	1
<b>Division Total</b>		<b>4</b>	<b>4</b>	<b>4</b>
<b>Street - Pavement Preservation</b>				
Public Work Maintenance Supervisor	52	-	1	1
Public Works Maintenance Foreman	48	1	-	-
Senior Street Maintenance Worker	42	2	2	2
Equipment Operator	40	1	1	1
Street Maintenance Worker	36	5	5	5
<b>Division Total</b>		<b>9</b>	<b>9</b>	<b>9</b>
<b>Street - Street Lighting</b>				
Traffic Technician	48	1	1	1
<b>Division Total</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>Street - Traffic Signals</b>				
Public Works Manager	68	1	1	1
Senior Traffic Technician	50	1	1	1
Traffic Technician	48	2	2	2
<b>Division Totals</b>		<b>4</b>	<b>4</b>	<b>4</b>
<b>Street - Street Sweeping</b>				
Heavy Equipment Operator	44	5	5	5
<b>Division Total</b>		<b>5</b>	<b>5</b>	<b>5</b>
<b>Street - Traffic Signs and Striping</b>				
Engineering Technician	48	1	-	-
Senior Street Maintenance Worker	42	2	2	2
Street Maintenance Worker	36	2	2	2
<b>Division Total</b>		<b>5</b>	<b>4</b>	<b>4</b>
<b>Street - Storm Drain Maintenance</b>				
Public Works Maintenance Supervisor	52	-	1	1
Public Works Maintenance Foreman	48	1	-	-
Equipment Operator	40	1	1	1
<b>Division Total</b>		<b>2</b>	<b>2</b>	<b>2</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Street - Curbs, Gutters and Sidewalks</b>				
Public Works Maintenance Supervisor	52	-	1	1
Public Works Maintenance Foreman	48	1	-	-
Senior Street Maintenance Worker	42	2	2	2
Equipment Operator	40	1	1	1
Street Maintenance Worker	36	2	2	2
<b>Division Total</b>		<b>6</b>	<b>6</b>	<b>6</b>
<b>Street-Retention Basins</b>				
Public Works Maintenance Supervisor	52	-	1	1
Public Works Maintenance Foreman	48	1	-	-
Senior Street Maintenance Worker	42		2	2
Street Maintenance Worker	36	-	1	1
Public Works Maintenance Specialist	30	2	-	-
Public Works Maintenance Worker	27	1	1	1
<b>Division Total</b>		<b>4</b>	<b>5</b>	<b>5</b>
<b>Street-Pathways and Trails</b>				
Senior Street Maintenance Worker	42	2	2	2
Street Maintenance Worker	36	2	4	4
<b>Division Total</b>		<b>4</b>	<b>6</b>	<b>6</b>
<b>Department Total</b>		<b>85</b>	<b>87</b>	<b>89</b>

## UTILITIES DEPARTMENT

<b>Water - Administration</b>				
Director of Utilities	86	1	1	1
Assistant Director of Utilities	76	1	1	1
Utilities Asset Program Supervisor	56	1	1	1
Utilities Rates Program Coordinator	54	1	1	1
Administrative Support Supervisor	48	1	1	1
W/WW Asset Mgmt Technician	45	1	1	1
Utility Rates Specialist	42	1	1	1
Administrative Specialist	42	1	1	1
Administrative Assistant	34	3	3	2
<b>Division Total</b>		<b>11</b>	<b>11</b>	<b>10</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Water - Treatment Plant</b>				
W/WW Treatment Plant Manager	68	1	1	1
W/WW Treatment Operations Supervisor	60	1	1	1
W/WW Treatment Maintenance Supervisor	54	1	1	1
W/WW Treatment Plant Operator III	52	6	6	6
Electrician	50	1	1	1
Cross Connection Control Specialist	48	1	-	-
W/WW Treatment Plant Mechanic	45	2	2	2
W/WW Treatment Plant Operator II	44	2	2	3
Administrative Specialist	42	-	-	1
W/WW Treatment Plant Operator I	38	-	3	2
Administrative Assistant	34	1	1	1
W/WW Treatment Plant Operator Apprentice	32	3	3	2
Groundskeeper	28	2	2	2
<b>Division Total</b>		<b>21</b>	<b>23</b>	<b>23</b>
<b>Water - Transmission/Distribution</b>				
W/WW Systems Manager	68	1	1	1
W/WW Systems Supervisor	56	2	2	3
Water Systems Quality Control Coordinator	50	-	-	-
W/WW Systems Technician II	44	1	3	3
W/WW Systems Technician I	40	10	8	8
W/WW Systems Tech Apprentice	32	3	5	9
<b>Division Total</b>		<b>17</b>	<b>19</b>	<b>24</b>
<b>Water - Customer Service</b>				
Meter Services Supervisor	56	1	1	1
Customer Services Field Crew Supervisor	50	1	1	1
Senior Customer Services Field Technician	46	1	1	1
Customer Service Field Representative	44	4	4	4
Meter Services Technician	42	1	1	1
Senior Customer Account Specialist	40	1	1	1
Meter Reader	40	2	2	2
Inventory Specialist	36	1	1	1
<b>Division Total</b>		<b>12</b>	<b>12</b>	<b>12</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Water - Agua Viva Water Treatment Plant</b>				
W/WW Treatment Operations Supervisor	60	1	1	1
W/WW Treatment Maintenance Supervisor	54	1	1	1
W/WW Treatment Plant Operator III	52	4	4	4
Electrician	50	1	1	1
W/WW Treatment Plant Mechanic	45	2	2	2
W/WW Treatment Plant Operator II	44	1	1	1
W/WW Treatment Plant Operator Apprentice	32	-	1	1
Groundskeeper	28	2	2	2
<b>Division Total</b>		<b>12</b>	<b>13</b>	<b>13</b>
<b>Water - Laboratory</b>				
Water Quality and Compliance Manager	68	1	1	1
Lab Analyst	46	1	1	1
<b>Division Total</b>		<b>2</b>	<b>2</b>	<b>2</b>
<b>Water - SCADA</b>				
Senior Instrumentation and Control Technician	56	1	1	1
Instrumentation and Control Technician	52	1	1	1
Instrumentation and Control Technician Assistant	42	2	2	2
<b>Division Total</b>		<b>4</b>	<b>4</b>	<b>4</b>
<b>Wastewater - Treatment</b>				
W/WW Treatment Plant Manager	68	1	1	1
W/WW Treatment Operations Supervisor	60	1	1	1
W/WW Treatment Maintenance Supervisor	54	1	1	1
W/WW Treatment Plant Operator III	52	6	6	6
Electrician	50	2	2	2
Cross Connection Control Specialist	48	1	-	-
W/WW Treatment Plant Mechanic	45	3	3	3
W/WW Treatment Plant Operator II	44	1	4	4
W/WW Treatment Plant Operator I	38	1	-	-
Administrative Assistant	34	1	-	-
W/WW Treatment Plant Operator Apprentice	32	3	3	2
Groundskeeper	28	3	3	3
<b>Division Total</b>		<b>24</b>	<b>24</b>	<b>23</b>

## Authorized Personnel by Department and Division

POSITION	Current Grade/ Step	FY 2021	FY 2022	FY 2023
<b>Wastewater - Collection</b>				
W/WW Systems Manager	64	1	1	1
W/WW Systems Supervisor	56	2	2	2
W/WW System Technician II	44	1	1	1
W/WW Systems Technician I	40	11	11	10
W/WW Systems Tech Apprentice	32	1	1	2
<b>Division Total</b>		<b>16</b>	<b>16</b>	<b>16</b>
<b>Wastewater - Pretreatment</b>				
Water Quality Assurance Supervisor	60	1	1	1
Senior Industrial Pretreatment Inspector	52	1	1	1
Industrial Pretreatment Inspector	48	2	3	3
<b>Division Total</b>		<b>4</b>	<b>5</b>	<b>5</b>
<b>Wastewater - Desert Dunes</b>				
W/WW Treatment Operations Supervisor	60	1	1	1
W/WW Treatment Maintenance Supervisor	54	-	1	1
W/WW Treatment Plant Operator III	52	2	2	1
Senior W/WW Treatment Plant Mechanic	50	1	-	-
W/WW Treatment Plant Mechanic	45	2	1	2
W/WW Treatment Plant Operator II	44	2	2	1
W/WW Treatment Plant Operator I	36	-	-	2
W/WW Treatment Plant Apprentice	32	-	1	-
Groundskeeper	26	1	1	1
<b>Division Total</b>		<b>9</b>	<b>9</b>	<b>9</b>
<b>Wastewater - Laboratory</b>				
Laboratory Supervisor	59	-	1	1
Chemist	54	1	1	1
Lab Analyst	46	1	1	1
<b>Division Total</b>		<b>2</b>	<b>3</b>	<b>3</b>
<b>Wastewater - SCADA</b>				
Instrumentation and Control Superintendent	62	1	1	1
Instrumentation and Control Technician	52	2	2	2
<b>Division Total</b>		<b>3</b>	<b>3</b>	<b>3</b>
<b>Department Total</b>		<b>137</b>	<b>144</b>	<b>147</b>
<b>CITY TOTAL</b>		<b>959</b>	<b>1014</b>	<b>1024</b>

\* Elected Official (E/O)

**SCHEDULE 6**  
**City of Yuma Salary Schedule**

<b>Grade</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>	<b>Grade</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>R27</b>	\$26,726	\$32,050	\$37,376	<b>R64</b>	\$66,248	\$79,454	\$92,659
<b>R28</b>	\$27,390	\$32,851	\$38,311	<b>R65</b>	\$67,905	\$81,440	\$94,976
<b>R29</b>	\$28,075	\$33,672	\$39,268	<b>R66</b>	\$69,602	\$83,476	\$97,351
<b>R30</b>	\$28,777	\$34,514	\$40,251	<b>R67</b>	\$71,206	\$85,399	\$99,593
<b>R31</b>	\$29,496	\$35,377	\$41,257	<b>R68</b>	\$72,987	\$87,535	\$102,083
<b>R32</b>	\$30,234	\$36,261	\$42,288	<b>R69</b>	\$74,811	\$89,723	\$104,635
<b>R33</b>	\$30,991	\$37,168	\$43,345	<b>R70</b>	\$76,682	\$91,966	\$107,251
<b>R34</b>	\$31,765	\$38,097	\$44,429	<b>R71</b>	\$78,598	\$94,265	\$109,932
<b>R35</b>	\$32,559	\$39,049	\$45,540	<b>R72</b>	\$80,563	\$96,622	\$112,680
<b>R36</b>	\$33,373	\$40,025	\$46,678	<b>R73</b>	\$82,577	\$99,037	\$115,498
<b>R37</b>	\$34,142	\$40,948	\$47,754	<b>R74</b>	\$84,642	\$101,513	\$118,385
<b>R38</b>	\$34,996	\$41,972	\$48,948	<b>R75</b>	\$86,757	\$104,051	\$121,345
<b>R39</b>	\$35,871	\$43,021	\$50,171	<b>R76</b>	\$88,927	\$106,652	\$124,378
<b>R40</b>	\$36,767	\$44,096	\$51,425	<b>R77</b>	\$90,975	\$109,109	\$127,243
<b>R41</b>	\$37,687	\$45,199	\$52,711	<b>R78</b>	\$93,249	\$111,836	\$130,423
<b>R42</b>	\$38,628	\$46,329	\$54,029	<b>R79</b>	\$95,580	\$114,632	\$133,685
<b>R43</b>	\$39,595	\$47,487	\$55,380	<b>R80</b>	\$97,969	\$117,498	\$137,026
<b>R44</b>	\$40,585	\$48,675	\$56,765	<b>R81</b>	\$100,419	\$120,435	\$140,452
<b>R45</b>	\$41,600	\$49,891	\$58,183	<b>R82</b>	\$102,929	\$123,446	\$143,963
<b>R46</b>	\$42,639	\$51,139	\$59,638	<b>R83</b>	\$105,503	\$126,533	\$147,563
<b>R47</b>	\$43,622	\$52,317	\$61,012	<b>R84</b>	\$108,141	\$129,696	\$151,251
<b>R48</b>	\$44,712	\$53,625	\$62,538	<b>R85</b>	\$110,844	\$132,938	\$155,033
<b>R49</b>	\$45,829	\$54,965	\$64,101	<b>R86</b>	\$113,397	\$136,000	\$158,603
<b>R50</b>	\$46,976	\$56,340	\$65,704	<b>R87</b>	\$116,232	\$139,400	\$162,567
<b>R51</b>	\$48,150	\$57,748	\$67,346	<b>R88</b>	\$119,138	\$142,884	\$166,631
<b>R52</b>	\$49,353	\$59,191	\$69,029	<b>R89</b>	\$122,116	\$146,457	\$170,798
<b>R53</b>	\$50,587	\$60,671	\$70,755	<b>R90</b>	\$125,169	\$150,118	\$175,067
<b>R54</b>	\$51,853	\$62,188	\$72,524	<b>R91</b>	\$128,298	\$153,871	\$179,444
<b>R55</b>	\$53,149	\$63,743	\$74,337	<b>R92</b>	\$131,506	\$157,718	\$183,930
<b>R56</b>	\$54,478	\$65,337	\$76,196	<b>R93</b>	\$134,793	\$161,661	\$188,528
<b>R57</b>	\$55,733	\$66,842	\$77,951	<b>R95</b>	\$138,163	\$165,702	\$193,242
<b>R58</b>	\$57,126	\$68,513	\$79,900	<b>R96</b>	\$141,617	\$169,845	\$198,073
<b>R59</b>	\$58,554	\$70,226	\$81,898	<b>R97</b>	\$145,157	\$174,091	\$203,025
<b>R60</b>	\$60,018	\$71,981	\$83,945	<b>R98</b>	\$148,786	\$178,443	\$208,100
<b>R61</b>	\$61,518	\$73,781	\$86,043	<b>R99</b>	\$152,506	\$182,905	\$213,303
<b>R62</b>	\$63,056	\$75,625	\$88,195	<b>R100</b>	\$156,318	\$187,477	\$218,635
<b>R63</b>	\$64,633	\$77,516	\$90,400				



<b>Firefighter Steps Hourly Pay</b>										
	<b>Step01</b>	<b>Step02</b>	<b>Step03</b>	<b>Step04</b>	<b>Step05</b>	<b>Step06</b>	<b>Step07</b>	<b>Step08</b>	<b>Step09</b>	<b>Step10</b>
Fire Fighter - EMT (2912)	17.1803	17.6957	18.2265	18.7735	19.3366	19.9169	20.5143	21.1297	21.7635	22.4165
Fire Engineer	19.9853	20.5848	21.2022	21.8383	22.4935	23.1685	23.8634	24.5793	25.3167	
Fire Captain	25.2445	26.0018	26.7820	27.5856	28.4130	29.2654	30.1434	31.0476		
Fire Fighter - EMT (2080)	24.0524	24.7739	25.5171	26.2829	27.0713	27.8836	28.7201	29.5816	30.4689	31.3830
Fire Engineer	27.9794	28.8187	29.6831	30.5736	31.4910	32.4359	33.4088	34.4111	35.4434	
Fire Captain	35.3423	36.4025	37.4947	38.6198	39.7782	40.9716	42.2007	43.4666		
<b>Police Officer Steps Hourly Pay</b>										
Police Officer										
Master Police Officer	25.5250	26.2908	27.0796	27.8920	28.7289	29.5908	31.0704	32.6239	34.2551	35.9677
Police Corporal										
Police Sergeant	37.4064	38.9026	40.4586	42.0769	43.7602	45.5106				

**SCHEDULE 7**  
**2022 LEVY LIMIT WORKSHEET**  
**COUNTY OF: YUMA                      TAX AUTHORITY: CITY OF YUMA**

		Construction	13,537,689
<b>SECTION A.                      2021 MAXIMUM LEVY</b>			
A.1	2021 MAXIMUM ALLOWABLE PRIMARY TAX LEVY LIMIT		14,808,556
A.2	LINE A.1 MULTIPLIED BY 1.02 EQUALS		15,104,727
<b>SECTION B.    2022 NET ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN 2021</b>			
B.1	CENTRALLY ASSESSED	38,293,799	
B.2	LOCALLY ASSESSED REAL	609,000,091	
B.3B	LOCALLY ASSESSED PERSONAL PROPERTY	27,943,004	
B.4	TOTAL OF B.1 THROUGH B.3 EQUALS		675,236,894
B.5	B.4 DIVIDED BY 100 EQUALS		6,752,369
<b>SECTION C.                      2022 NET ASSESSED VALUES</b>			
C.1	CENTRALLY ASSESSED	37,522,419	
C.2	LOCALLY ASSESSED REAL	623,180,173	
C.3B	LOCALLY ASSESSED PERSONAL PROP (PR YR)	28,071,991	
C.4	TOTAL OF C.1 THROUGH C.3 EQUALS		688,774,583
C.5	C.4 DIVIDED BY 100 EQUALS		6,887,746
<b>SECTION D.                      2022 LEVY LIMIT CALCULATION</b>			
D.1	ENTER LINE A.2	15,104,727	
D.2	ENTER LINE B.5	6,752,369	
D.3	DIVIDE D.1 BY D.2 AND ENTER RESULT		2.1930
D.4	ENTER LINE C.5		6,887,746
D.5	MULTIPLY D.4 BY D.3 AND ENTER RESULT LINE D.5 EQUALS 2022 ---- MAXIMUM ALLOWABLE LEVY LIMIT		<b>15,104,827</b>
D.6	ENTER EXCESS PROPERTY TAXES COLLECTIBLE PURSUANT TO ARS 42-17051, SECTION B		-
D.7	ENTER AMOUNT IN EXCESS OF EXPENDITURE LIMITATION PURSUANT TO ARS 42-17051, SECTION C		-
D.8	LINE D.5 MINUS LINE D.6 AND LINE D.7 EQUALS 2022 ALLOWABLE LEVY		<b>15,104,827</b>
	Adopted Tax Rate		<b>\$2.1930</b>
	Adopted Levy		<b>15,104,827</b>

**ORDINANCE NO. O2022-025**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA, FIXING, LEVYING, AND ASSESSING PRIMARY PROPERTY TAXES UPON PROPERTY WITHIN THE CITY OF YUMA SUBJECT TO TAXATION, EACH IN A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS OF VALUATION, SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET FOR THE FISCAL YEAR 2023 LESS THE AMOUNTS ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE AND THE UNENCUMBERED BALANCES FROM THE PREVIOUS FISCAL YEAR, PROVIDING A GENERAL FUND; AND FIXING, LEVYING, AND ASSESSING UPON PROPERTY SUBJECT TO TAXATION WITHIN THE BOUNDARIES OF EACH OF THE RESPECTIVE MAINTENANCE IMPROVEMENT DISTRICTS NUMBERED 100, 102, 104, 107, 108, 109, 110, 111, 112, 113, AND 115, AND ALSO UPON PROPERTY SUBJECT TO TAXATION WITHIN THE BOUNDARIES OF THE MAIN STREET MALL AND OFF STREET PARKING MAINTENANCE DISTRICT NO. 1, EACH IN A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS OF VALUATION, SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED FOR THE OPERATION, MAINTENANCE, REPAIR AND IMPROVEMENT OF THE FACILITIES OF SAID DISTRICT, ALL FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, pursuant to the laws of the State of Arizona and Article XIII, Section 6 of the Charter of the City of Yuma, the City Council is required, following the public hearing and adoption of estimates of proposed revenues and expenditures for Fiscal Year 2023 to fix, levy, and assess a primary rate of taxation upon each one hundred dollars (\$100.00) of the assessed valuation of all real and personal property subject to taxation within the City sufficient to raise the amount estimated to be required in the annual budget, less the amounts estimated to be received from all other sources of revenue and unencumbered balances from the previous fiscal year; to pay municipal expenses during Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023; and,

WHEREAS, pursuant to the laws of the State of Arizona, the City Council is required, following the public hearing and adoption of estimates of proposed revenues and expenditures for each of the maintenance improvement districts and the Main Street Mall and Off Street Parking Maintenance District No. 1 for Fiscal Year 2023, to fix, levy, and assess a rate of taxation upon each one hundred dollars (\$100.00) of the assessed valuation of all real and personal property included in the district and subject to taxation within the district, sufficient to raise the amount estimated to be required for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 20, 2023; and,

WHEREAS, the public hearing for the purpose of hearing taxpayers was held on June 15, 2022 after which a meeting was duly convened in which an estimate of revenue and expenditures was adopted by the City Council in final form for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023; and,

WHEREAS, the County of Yuma is the assessing and collecting authority for the City of Yuma.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma as follows:

SECTION 1: There is hereby levied a primary tax rate of \$2.1930 on each one hundred dollars (\$100.00) of assessed valuation on all property, both real and personal, within the corporate limits of the City of Yuma, except such property as may be by law exempt from taxation, for the purpose of providing a General Fund for the City of Yuma, for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023. Should such tax rate exceed the maximum allowable by law, the rate shall be reduced to such maximum allowable rate.

SECTION 2: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$4.1500 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Main Street Mall and Off Street Parking Maintenance District No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 3: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.7000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 100, Park West Units 4 and 5, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 4: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.2245 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 102, Cielo Verde Unit 3 Phases 1 and 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 5: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.3000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 104, Desert Sky Unit 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 6: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.8005 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 107, Saguaro Units 3 and 4, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance,

repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 7: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$0.7240 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 108, Driftwood Ranch Units 1 and 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 8: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.4000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 109, Livingston Ranch Unit No. 2, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 9: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.6000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 110, Desert Sands Unit No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 10: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.6000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 111, Villa Screna Unit No. 1, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 11: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.6000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 112, Araby North Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 12: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.6000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 113, Autumn Valley Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal



Year 2023 beginning July 1, 2022 and ending June 30, 2023.


SECTION 13: In addition to the rates set in Section 1, hereof, there is hereby levied a tax rate of \$1.6000 on each one hundred dollars (\$100.00) of assessed valuation of all property, both real and personal, within the corporate limits of the City of Yuma and located within the boundaries of the Improvement District Number 115, La Estancia Subdivision, except such property as may by law be exempt from taxation, for the purpose of providing a fund for the operation, maintenance, repair and improvement of the facilities to be maintained by the district for Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 14: The taxes assessed and levied in Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 of this Ordinance are, and shall become, due and payable to the County Treasurer, and Ex-officio Tax Collector of Yuma County, at the Yuma County Treasurer's Office in the City of Yuma in the same manner and in the same time as provided by law for the collection and payment of State and County taxes.

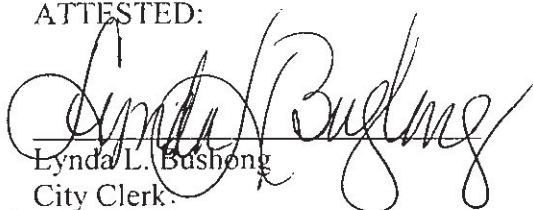
SECTION 15: The City Clerk is authorized and directed to cause certified copies of this Ordinance to be forthwith personally delivered to the Yuma County Treasurer and the Chairman of the Board of Supervisors of Yuma County, Arizona, and to cause this Ordinance to be published once in the official newspaper of the City of Yuma published and circulated in the City of Yuma.

Adopted this 6<sup>th</sup> day of July, 2022.


APPROVED:

  
Douglas J. Nicholls  
Mayor

ATTESTED:

  
Lynda L. Bushong  
City Clerk.

APPROVED AS TO FORM:

  
Richard W. Files  
City Attorney

**RESOLUTION NO. R2022-033**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA, ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF YUMA FOR THE FISCAL YEAR 2023 BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023 (TENTATIVE ANNUAL BUDGET FISCAL YEAR 2023) WHICH INCORPORATES THE BUDGETS FOR EACH OF THE TWELVE IMPROVEMENT DISTRICTS; AND DECLARING THAT SUCH SHALL CONSTITUTE THE ADOPTED BUDGET OF THE CITY OF YUMA FOR FISCAL YEAR 2023; ADOPTING A THREE PERCENT INCREASE IN BOTH THE RESIDENTIAL SOLID WASTE FEE AND THE ENVIRONMENTAL SOLID WASTE FEE; DECLARING THE NECESSITY OF BOARDS AND COMMISSIONS; AND AUTHORIZING EMPLOYMENT OF OUTSIDE LEGAL COUNSEL**

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5 Arizona Revised Statutes (A.R.S.), the City Council did, on May 18, 2022, make and tentatively adopt an estimate (proposed Tentative Budget for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023) of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Yuma; and,

WHEREAS, in accordance with such state statutes, and following due public notice, the City Council met on June 15, 2022, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies including the Improvement Districts shown on Schedule B; and,

WHEREAS, publication has been duly made as required by law, of the estimated Tentative Budget for Fiscal Year 2023 together with a notice that the City Council would meet on June 15, 2022 at 5:30 pm at One City Plaza for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and,

WHEREAS, the sums to be raised by taxation, as specified in the Tentative Budget for Fiscal Year 2023, do not in the aggregate exceed that amount as computed in A.R.S. § 42-17051(A); and,

WHEREAS, Resolution No. R2018-002 of the City of Yuma provides for the adoption of an increase in solid waste fees by the lesser of 3% or the current year Consumer Price Index (CPI), the City of Yuma provided the required 60 day posting on the City of Yuma website, and the City of Yuma provided for public comment on June 15, 2022; and,

WHEREAS, Article IX, Section 1 of the Yuma City Charter requires that the City Council annually review all current Boards and Commissions and determine whether such are necessary; and,

WHEREAS, under the Yuma City Charter the City Council shall have control of all litigation of the City, and may employ other attorneys to take charge of any litigation or to assist the City Attorney therein.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Yuma as follows:



SECTION 1: The City Council has determined the final estimates of expenditures, which will be required of the City of Yuma for the Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023.

SECTION 2: The purposes of expenditure and the amount finally established for each purpose as set forth in the estimates of revenues and expenditures/expenses shown on the attached and incorporated Schedules A through G, as now increased, reduced, or changed, are hereby adopted as the official and final adopted budget of the City of Yuma, the Main Street Mall and Off Street Parking Maintenance District No. 1, and Maintenance Improvement Districts Nos. 100, 102, 104, 107, 108, 109, 110, 111, 112, 113 and 115 for the Fiscal Year 2023 beginning July 1, 2022 and ending June 30, 2023, as subject to State law.

SECTION 3: Money from any fund may be used for any of the purposes set forth in Section 2 of this Resolution, except money specifically restricted by State law or the City Charter, Ordinance or Resolutions.

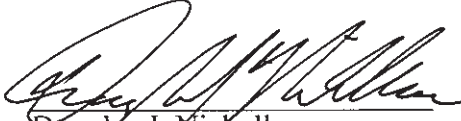
SECTION 4: A residential solid waste fee increase and environmental solid waste fee increase of 3% for Fiscal Year 2023 is approved.

SECTION 5: All current City Boards and Commissions are necessary for the public health, safety and welfare of the City and will be continued.

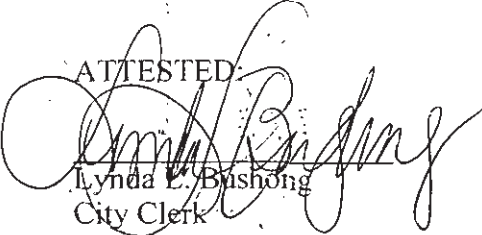
SECTION 6: The City Attorney is authorized to employ outside legal counsel to take charge of any litigation or to assist the City Attorney.

Adopted this 15<sup>th</sup> day of June, 2022.


APPROVED:

  
Douglas J. Nicholls  
Mayor

ATTESTED:

  
Lynda E. Bashong  
City Clerk

APPROVED AS TO FORM:

  
Richard W. Files  
City Attorney

RESOLUTION NO. R2022-034

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA,  
ADOPTING THE ANNUAL PUBLIC SAFETY PERSONNEL RETIREMENT  
SYSTEM (PSPRS) FUNDING POLICY FOR THE FISCAL YEAR 2023**

WHEREAS, the provisions of Title 38, Chapter 863.01, Article 4, Arizona Revised Statutes (A.R.S.), requires all local agencies (counties, cities, towns and special districts) that participate in the Public Safety Personnel Retirement System (“PSPRS”) to adopt and post a Pension Funding Policy annually; and,

WHEREAS, the PSPRS administers an agent multiple-employer pension plan where each local agency participating in the plan has an individual trust fund to account for that local agency’s assets and liabilities that each local agency is responsible for, including paying any Unfunded Actuarial Accrued Liability (“UAAL”); and,

WHEREAS, the UAAL is the difference between trust assets and the estimated future costs of pensions earned by employees resulting from actual results (including interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations; and,

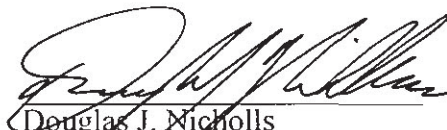
WHEREAS, City Ordinance No. O2020-027, authorized issuing taxable pledged revenue bonds to pay the estimated Tier 1 and Tier 2 UAAL of \$140,000,000 and establish a PSPRS UAAL reserve account to maintain a funding-level of 100%; and,

WHEREAS, the Arizona League of Cities and Town’s has provided a template to assist municipalities in meeting the State requirements.

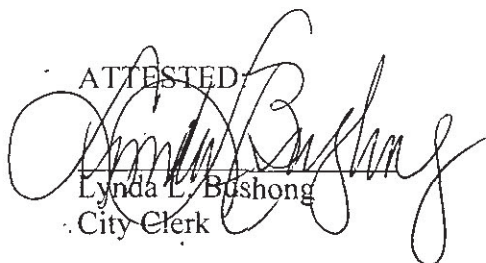
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Yuma as follows: the attached incorporated City of Yuma Public Safety Personnel Retirement System Funding Policy for Fiscal Year 2023 is hereby adopted.

Adopted this 15<sup>th</sup> day of June, 2022.


APPROVED:

  
Douglas J. Nicholls  
Mayor

ATTESTED

  
Lynda L. Bushong  
City Clerk

APPROVED AS TO FORM:

  
Richard W. Files  
City Attorney

**ORDINANCE NO. O2022-027**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF YUMA,  
ARIZONA, APPROVING A TRANSFER OF APPROPRIATIONS  
WITHIN THE FISCAL YEAR 2022 BUDGET**

WHEREAS, the Fiscal Year (FY) 2022 budget was adopted by Resolution R2021-14 on June 16, 2021; and,

WHEREAS, transfers of appropriations are not permitted to violate the limitations prescribed in article IX sections 19 and 20 of the Arizona Constitution; and,

WHEREAS, with the exception of transferred budget authority within an already adopted budget, Arizona Revised Statutes (A.R.S.) §42-17106 prohibits a City or town from spending money “in excess of the amount stated for each purpose in the finally adopted budget for that year”; and,

WHEREAS, the City Charter Article XIII, Section 15 “transfer of appropriations” only allows City Council to transfer part or all of any unencumbered appropriation balance from one department, office or agency to another, by City Ordinance; and,

WHEREAS, transfer of appropriations are consistent with Generally Accepted Accounting Principles (GAAP) and align with recommended budgeting practices; and,

WHEREAS, this transfer of appropriations ordinance is transferring unencumbered budget authority only; and,

WHEREAS, the transfer of appropriations herein was part of the City’s Fiscal Year 2023 budget process and aligns the FY 2022 budget consistently with financial reporting standards.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Yuma as follows:

SECTION 1: Reclassify American Rescue Plan Act (ARPA) for FY 2022 funding from the General Fund to a stand-alone special revenue fund. For financial statement reporting purposes, this reclassification occurred during the FY 2021 audit. This transfer of appropriations results with FY 2022 being consistent with FY 2021 and FY 2023.

<b>AMERICAN RESCUE PLAN ACT</b>		Current Budget	Budget Increase	Budget Reduction	Amended Budget
Description					
1	General Fund - ARPA Revenue Account	\$ 14,801,661	\$ -	\$ (14,801,661)	\$ -
2	American Rescue Plan Act Fund - Revenue Account	-	14,801,661	-	14,801,661
3	<b>Total ARPA Revenue</b>	<b>\$ 14,801,661</b>	<b>\$ 14,801,661</b>	<b>\$ (14,801,661)</b>	<b>\$ 14,801,661</b>
4	General Fund - ARPA Expenditure Account	\$ 14,801,661	\$ -	\$ (14,801,661)	\$ -
5	American Rescue Plan Act Fund - Various Project Accounts	-	14,801,661	-	14,801,661
6	<b>Total ARPA Expenditures</b>	<b>\$ 14,801,661</b>	<b>\$ 14,801,661</b>	<b>\$ (14,801,661)</b>	<b>\$ 14,801,661</b>

SECTION 2: Establish FY 2022 budget authority for the Public Safety Personnel Retirement System (PSPRS) Bond payment of principal and interest. The next PSPRS Bond payment is due July 15, 2022 and had not been budgeted as an expenditure in FY2022. All other City bonds payments are due July 1, 2022 and are accrued and budgeted as an expenditure for to June 30, 2022 (FY 2022). Government GAAP allows a City to accrue bond payments that occur within 30 days from the close of the fiscal year under certain criteria.



This transfer of appropriation will bring consistency to financial reporting and reduce errors by accounting for all City bonds the same with accruing the July 15<sup>th</sup> PSPRS Bond payment to June 30. With timing of projects, the Desert Dunes Wastewater (DDWW) Revenue bond fund has sufficient budget capacity to transfer FY 2022 budget authority to the PSPRS bond payments which is paid by the General Fund. This will ensure the City's total expenditures / expense budget is not exceeded.

<b>PSPRS BOND PAYMENTS</b>		Adopted Budget	Budget Increase	Budget Reduction	Amended Budget
Description					
1	Debt Service Fund - PSPRS Bond Pincipal and Interest	\$ 8,798,766	\$ 8,327,890	\$ -	\$ 17,126,656
2	Desert Dunes Wastewater (DDWW) Revenue Bond Fund	80,000,000	-	(8,327,890)	71,672,110
<b>Total PSPRS and DDWW Expenditures</b>		<b>\$ 88,798,766</b>	<b>\$ 8,327,890</b>	<b>\$ (8,327,890)</b>	<b>\$ 88,798,766</b>

SECTION 3: Transfer FY 2022 appropriations for the Office of Performance and Budget from City Administration to the Finance Department. Budget administration was moved to City Administration in the FY 2022 budget, but was still administered from the Finance Department and is in the Finance Department in the FY 2023 Budget.

<b>OFFICE OF PERFORMANCE AND BUDGET (OPB)</b>		Current Budget	Budget Increase	Budget Reduction	Amended Budget
Description					
1	Finance Department - Budget division	\$ -	\$ 126,535	\$ -	\$ 126,535
2	City Administration - OPB	126,535	-	(126,535)	-
<b>Total Expenditures</b>		<b>\$ 126,535</b>	<b>\$ 126,535</b>	<b>\$ (126,535)</b>	<b>\$ 126,535</b>

SECTION 4: Reclassify the FY 2022 Indirect Cost Allocation Plan, known as the "Intracity Cost" from a contra-expenditure (reduction to expenditure) to revenue in the General Fund. The Indirect Cost Allocation Plan is compiled under the guidance of OMB Circular A-87 and allows for cost recovery. This contra-expenditure is a net reduction to the General Fund expenditure budget. By reclassifying the Indirect Cost Allocation Plan to a revenue, the overall revenue and expenditure budgets will increase.

With timing of projects, the DDWW Revenue bonds has sufficient budget capacity to transfer FY 2022 budget authority to fill the budget gap from reclassifying the Indirect Cost Plan from a contra-expenditure to a revenue. This will ensure the City's total expenditure / expense budget is not increased.

<b>INDIRECT COST PLAN (OMB A-87)</b>		Current Budget	Budget Increase	Budget Reduction	Amended Budget
Description					
1	Revenue - Charges for Service - Indirect Cost Plan Recovery	\$ -	\$ 5,210,709	\$ -	\$ 5,210,709
2	General Fund - Intracity Cost Expenditure	(5,210,709)	5,210,709	-	-
3	Desert Dunes Wastewater (DDWW) Revenue Bond Fund	71,672,110	-	(5,210,709)	66,461,401
<b>Total Expenditures (Row 2+3)</b>		<b>\$ 66,461,401</b>	<b>\$ 5,210,709</b>	<b>\$ (5,210,709)</b>	<b>\$ 66,461,401</b>

SECTION 5: Reclassify FY 2022 credit card fees from a contra-revenue (reduction to revenue) to an expenditure / expense in respective funds. This contra-revenue reduces revenue related to credit card transactions. By reclassifying the credit card fees from a revenue, the overall revenue and expenditure budgets will increase. Credit card fees are reported as a cost of business on most financial reports.

With timing of projects, the DDWW Revenue bonds has sufficient budget capacity to transfer FY 2022 budget authority to fill the budget void from reclassifying credit card fees from a contra-revenue to an expenditure / expense. This will ensure the City's total expenditure / expense budget is not increased.

<b>CREDIT CARD FEES</b>		Current Budget	Budget Increase	Budget Reduction	Amended Budget
Description					
1	Revenue - Credit Card Fees	\$ (470,000)	\$ 470,000		\$ -
2	Expenditure / Expense - Credit Card Fees		470,000	-	470,000
3	Desert Dunes Wastewater (DDWW) Revenue Bond Fund	66,461,401	-	(470,000)	65,991,401
<b>Total Expenditures / Expenses (Row 2+3)</b>		<b>\$ 66,461,401</b>	<b>\$ 470,000</b>	<b>\$ (470,000)</b>	<b>\$ 66,461,401</b>

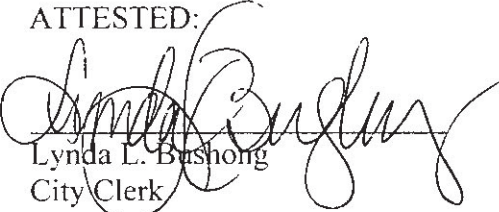
SECTION 6: All other provisions of the FY 2022 budget not modified by this Ordinance shall remain unchanged and given full force and effect as originally adopted by City Council in Resolution R2021-14.

Adopted this 6<sup>th</sup> day of July, 2022.


APPROVED:

  
 Douglas J. Nicholls  
 Mayor

ATTESTED:

  
 Lynda L. Bushong  
 City Clerk

APPROVED AS TO FORM:

  
 Richard W. Files  
 City Attorney

## Financial Policies –

Financial policies provide guidance and direction while developing the operating and capital improvement project's (CIP) budget and managing the fiscal responsibilities of the City. Their framework lends to responsible long range planning. With these tools, the City continues its quality accounting practices per the Government Finance Officers' Association and Governmental Accounting Standards Board standards.

The City must follow general budget legal requirements established by Arizona law and the City Charter when preparing the annual budget. The chart to the right outlines the various actions and deadlines that must be followed. Under each category are the requirements listed by State Law and City Charter rule.

### Statutory Limitations

The primary property tax levy is limited by state law to a two percent increase over the previous year's maximum levy with adjustments for growth and annexation. Secondary taxes, if implemented, are tied to the annual debt services requirements of voter-approved general obligation bonds. Primary tax levy limits are established by the Property Tax Oversight Commission.

The Arizona Constitution mandates an expenditure limitation on the amount the City can appropriate each fiscal year.

Action Required	City Charter Deadline	Arizona State Statute Deadline	Process Dates
City Administrator presents proposed operating budget to Council	On or before first Monday in June	NA	April 19
Publish CIP summary and Notice of Public Hearing	No less than two weeks prior to Public Hearing	NA	May 1
City Administrator submits Preliminary Ten-Year CIP to Council	May 1	NA	May 17
CIP Public Hearing	Prior to CIP program adoption	NA	May 18
City Administrator submits Tentative Budget to Council	NA	NA	May 18
Tentative Budget adoption	NA	NA	May 18
CIP program adoption	On or before first of July	NA	June 1
Publish summary of budget and Notice of Public Hearing prior to final budget adoption	NA	Once a week for two consecutive weeks following preliminary budget adoption	May 30 & June 6
Truth-In-Taxation Public Hearing; Public hearing for budget	NA	Before final budget adoption	May 18
Final budget adoption	N/A	No later than second Monday in August	June 15
Property Tax Levy adoption	No later than the third Monday in August	No sooner than seven days following final budget adoption and no later than the third Monday in August	July 6

Arizona's Constitution contains limitations on bonded debt. Please refer the debt limitation discussion in the Capital Spending and Debt Management section for a review of these limitations.

## Basis of Budgeting and Accounting

The City prepares its annual budget and financial report using the modified accrual basis of accounting for both governmental and proprietary funds in accordance with generally accepted accounting principles (GAAP). There are differences between the basis of budgeting and the basis of accounting that are outlined below.

- Depreciation is not budgeted.
- Capital purchases of proprietary funds are budgeted as expenditures.
- Debt service principal payments of proprietary funds are budgeted as expenditures. Proceeds of long-term debt are budgeted as revenue-like 'Other Financing Sources.'
- For all funds, compensated absences expenditures are not recorded as earned; instead, all continuing positions are budgeted at 100% annually.

### Budget Amendments (Transfers of Appropriations)

- Budget amendments between departments require City Council approval.
- The City Administrator is authorized to make budget amendments between funds (within the same department).
- Budgetary authority within department non-personnel line items in the same fund is delegated to the department director.
- Budget amendments are initiated internally from the department with final review and processing by the Finance Department.

### Operating Budget Preparation

- Current operating costs must be less than or equal to current revenues.
- Ending projected General Fund undesignated fund balance to be maintained at a minimum of 20% of that year's revenues. All other operating funds will be budgeted to retain sufficient fund balance for cash flow needs for the beginning of the following year, except for the Mall Maintenance Fund, which will be subsidized by the General Fund to assure at least a zero fund balance.
- Authorized staffing level increases or personnel changes must be part of the budget process.

### Revenues

- Projected property tax revenues will include estimates of uncollected prior year property taxes in addition to any revenues of current year collections that are subject to the maximum levy.
- Each year all City rates and fees will be reviewed and recommended to be adjusted if necessary each year.
- Forecasting revenues will involve a combination of an analysis of revenue history, review of economic trends, and information from State agencies from which the City receives funds.

### Capital Projects

- Project must cost at least \$25,000.
- Impact on City's operating budget must be included in planning of project and incorporated within the respective department's operating budget.
- Budget fund adjustments must go before Council for approval.
- All projects must have an identified, approved funding source.
- Projects will not start until the funds have been received – bond, loan, cash flow. Exceptions will be for reimbursable projects only.

### Debt Management

- Long-term debt is not to be issued to finance current operations.

### Investments

- The City of Yuma's Investment Policy is adopted by the City Council. In accordance with that policy, public funds will be invested in a manner which will provide the maximum security of principal invested with secondary emphasis on providing the highest yield while meeting the daily cash flow needs of the City.
- All investments will conform to applicable State and City statutes governing the investment of public funds.



#### Miscellaneous

- The City is self-insured for workman's compensation.
- The City's capitalization policy is for items that cost \$5,000 or more and have a life of more than one year.

## Service Delivery – our primary mission

City services are delivered by department units. Please refer to the department section of this document for a review of the departments' missions, accomplishments and goals. City charter, ordinance and political discourse determine the nature and extent of the services provided by these departments.

Eight major operating departments provide most services:

- Police
- Fire
- Parks and Recreation– Parks Maintenance; Recreation; Golf Courses; Recreation Complex; Arts and Culture
- Building Safety
- Planning and Neighborhood Services
- Public Works– Street; Solid Waste; Fleet Services; Engineering
- Utilities
- Engineering

Services are also provided, both to citizens and internally to the 'line' departments by these administrative departments:

- Mayor/Council
- City Administrator– Public Affairs; Community Relations; City Clerk; Heritage Area; Economic Development
- City Attorney
- Information Technology
- Finance– Accounting; Budget; Purchasing; Customer Services
- Human Resources–Personnel

## Revenues –

Like a business, the city must have revenues to pay for the services it provides its citizens. Unlike the federal government, it cannot spend for services money it does not have. Accordingly, service levels depend entirely on the amount of monies the city collects. Revenues come in two broad categories: taxes and charges for services.

**Taxes** are broad-based revenues over larger tax bases to cover services for which the ultimate user is difficult to determine for fee purposes, i.e., police services. Taxes may be assessed on the basis of property valuation (property taxes) or upon the basis of a business transaction (sales taxes). The City of Yuma uses both methods; however, because of statutory limitations on the former, its reliance is higher on the latter.

**Charges and fees** are assessed directly to the ultimate beneficiary of service and may be intended to cover all or only part of the service provided, such as:

- Licenses and permits
- Utility charges
- Golf fees
- Recreation fees

In those instances in which the charge is insufficient to cover the cost of service, the city must subsidize the service with its general tax revenues.

Revenues, both taxes and charges, derive from three sources: local, state-shared and grants and entitlements. The various funding sources are discussed later in the fund section of this document.

## Funds –

---

Governments separate the accounting of revenue sources because of internal or external requirements and restrictions. For instance:

- The city cannot use gas taxes to pay for police services (specific statutory limitations)
- The city cannot use public safety taxes to build streets (ballot language creating the tax and its use)

For these reasons, the city follows rules promulgated by the Governmental Accounting Standards Board and uses fund accounting to record and report its financial transactions.

Each fund is a self-balancing set of accounts used to track the activity of a specific revenue or series of revenues. Fund types that involve service delivery include the General Fund, Special Revenue Funds and Enterprise Funds. These three fund types account for most of the city's service delivery. The General Fund is the largest fund and accounts for most primary services. Special Revenue Funds account for the proceeds of special revenue sources, taxes, charges or grants that are used to finance projects or activities as required by law or contractual agreements. Enterprise funds are used for those activities designated by council to operate on a self-funding basis, using accounting methods similar to business enterprises. The intent of an Enterprise Fund is to earn sufficient profit to insure the fund's continued existence without reliance on general tax revenues.

Other fund types used are Debt Service, Capital Projects and Internal Service Funds. These funds account for transactions not related to service delivery. Instead, they account for the financing, construction and inter-department services of the city.

## How It All Works –

This chart shows the interaction of revenues and how they are recorded within the major operating funds and how the related departments expend those revenues in service delivery.

Typical of the General Fund is the receipt of a number of different types of revenues, whether they are local or shared. Most departments in the city provide general services, which are paid through the General Fund. Thus, the revenue is “matched” with the expenditure or service provision.

Moreover, departments may cover services that are recorded in funds other than the General Fund. These “special revenues” must be segregated from other revenues, because of legislative, regulatory or council requirements. In providing services through these special funds, expenditures are recorded in Special Revenue Funds, again to match the expenditure against its revenue.

In this manner, a given department, while a contiguous unit for management purposes, can expend various types of monies when providing certain services upon which the revenue is based. For example, as you can see in the chart at right under the Expenditure Section, the Parks Department provides services through the General Fund for parks maintenance and general recreation; through the Special Revenue Funds (specifically the Two Percent fund) for the convention center; and through the Desert Hills Golf Course Enterprise Fund for operation of the golf course. A more complete summary by fund group is presented below that includes the aforementioned General, Special Revenue and Enterprise Funds as well as the non-operating Capital Projects, Debt Service and Internal Service Funds. The fund section, following this overview, explores the city’s funds in detail.

	General	Special Revenue	Enterprise
<b>Shared Revenues</b>			
State Sales Tax	X		
State Income Tax	X		
Vehicle license Tax	X		
Gas Tax		X	
Lottery		X	
Grants/entitlements		X	
<b>Local Revenues</b>			
Property Tax	X	X	
Sales Tax:			
General	X		
Public Safety		X	
Road		X	
A		X	
Licenses/Permits	X		
Franchise Fees	X		
Fines	X		
Charges for Services:			
Utility fees			X
Self courses			X
Recreation fees		X	
Events concessions		X	X
Solid waste			X
<b>Expenditures</b>			
Police	X	X	
Fire	X	X	
Parks	X	X	X
Public Works	X	X	X
Utilities			X
Engineering	X	X	
Community Development	X	X	
Administrative	X	X	X

# Glossary

**Actual vs. Budgeted:** Difference between the amounts projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses, which are incurred by the end of the fiscal year.

**Assessed Value/Valuation:** Value of real and personal property determined by the County Assessor and Arizona Department of Revenue upon which property taxation is based.

**Balanced Budget:** A budget in which planned revenues match or exceed the amount of planned expenditures.

**Bonds:** Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), and interest at a stated rate or according to a formula for determining the interest rate.

**Bond Rating:** An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

**Budget:** A plan of financial operation for a specific time-period. The budget contains the estimated expenditures needed to continue the City's operations for the year and the anticipated revenues to finance them.

**Budgetary guidelines:** Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's budgetary guidelines are of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.

**Capital Improvement Program (CIP):** A plan for capital expenditures needed to maintain and expand the public infrastructure. It projects these infrastructure needs for ten years and is updated annually to reflect the latest priorities. The first year of the CIP is adopted with the City's operating budget.

**Capital Outlay:** Items that cost more than \$5000 and have a useful life of more than two years.

**CIP:** See Capital Improvement Program.

**Contingency:** An appropriation of funds to cover unforeseen events that may occur during the fiscal year, such as natural emergencies, shortfalls in revenue and similar events.

**Debt Service:** Principal and interest payments on outstanding bonds.

**Enterprise Funds:** Funds that are accounted for in a manner similar to a private business with the intention to cover their costs through user fees. The City has four enterprise funds: Arroyo Dunes Golf Course, Desert Hills Golf Course, Water, and Wastewater.

**Estimate:** The most recent estimate of current year revenue and expenditures.

**Expenditure:** Current operating expenses.

**Fiscal Year (FY):** The period designated by the City for the beginning and ending of financial transactions. The fiscal year for the City of Yuma begins July 1 and ends June 30.

**Full-time Equivalent Position (FTE):** A position converted to the decimal equivalent of a full-time position based on 2,080 hours per

year. For example, an employee may be split 50% between two divisions, thus .5 in one division and .5 in the other.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.

**Fund Balance:** A balance or carry over that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures. The beginning fund balance is the residual funds brought forward from the previous fiscal year.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of financial accounting and reporting that govern the form and content of basic financial statements.

**Governmental Funds:** Funds that house tax-supported activities; i.e., General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

**Grant:** A contribution by a government unit or funding source to aid in the support of a specified function.

**Infrastructure:** Facilities that support the continuance and growth of a community. Examples include roads, water lines, and sewers.

**Internal Service Funds:** Fund that provides goods or services to another department, agency or government on a cost-reimbursement basis. The City has three internal service funds: Equipment Maintenance, Equipment Replacement, and Insurance Reserve.

**Modified Accrual Basis of Accounting:** Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general

long-term debt and certain similar accrued obligations, which should be recognized when due.

**Operating Budget:** Day-to-day costs of delivering city services and estimates of revenues to be collected that comprise the City's financial affairs for a fiscal year.

**Operating Expenses:** The cost of personnel, materials and equipment required for a department to function.

**Operating Revenue:** Funds received as income to pay for ongoing operations. For example, taxes, user fees, interest earnings, and grants.

**Personal Services:** Expenditures for salaries and fringe benefits for employees.

**Primary Tax:** Property tax levied for government operating budgets. Arizona statutes limit the primary property tax levy amount.

**Property Tax:** A tax based on the assessed value of property, both real property (land and buildings) and personal property (equipment). The total property tax levied by a municipality. Arizona's municipal property tax system is divided into a primary and secondary rate.

**Proprietary Funds:** Funds that are focused on changes in net assets, operating income, financial position, and cash flow; i.e., Enterprise Funds and Internal Service Funds.

**Re-appropriation (Re-budget):** The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Re-appropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

**Reserved fund balance:** The portion of a governmental fund's net assets that is not available for appropriation.

**Revenue:** Financial resources received from taxes, user charges and other levels of government.

**Secondary Tax:** Property tax used to pay general obligation debt of the government. Arizona statute limits the overall amount of general obligation debt but unlike primary property tax, does not limit on the tax itself, as the secondary tax is based on voter-approved debt issuance.

**Special Revenue Fund:** A fund used to account for receipts from revenue sources that have been earmarked for specific activities. For example, Highway User Revenue funds must be used for street maintenance.

**State-Shared Revenue:** Includes the City's portion of the state sales tax revenues, state income tax receipts, and Motor Vehicle In-Lieu taxes.

**Supplemental:** A request to add a position to the authorized staffing list and all associated costs with that position.

**Tax Levy:** The total amount of the general property taxes collected for purposes specified in the Tax Levy Ordinance.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Transfer:** Movement of resources from one fund into another fund in which the resources are expended. For example, an interfund transfer would include the transfer of operating resources from the General Fund to the Capital Projects Fund, where long-term capital expenditures are recorded. Other examples include a transfer from the General Fund to the Solid Waste Fund, as user charges in Solid Waste are not sufficient to cover the cost of services and general revenues must be used (subsidy).

**Undesignated Fund Balance:** Funds remaining from prior year that are available for appropriation and expenditure in the current year.

**User Charges:** The payment of a fee in direct receipt of a public service by the party who benefits from the service.