



CITY OF YUMA BUDGET SCHEDULES
Finance Department
One City Plaza
Yuma, AZ 85364
928-373-1735

Notice is hereby given that the Yuma City Council will hold a public hearing in the Council Chambers, City Hall, One City Plaza, Yuma, Arizona, on **Wednesday, July 19, 2023, at 5:30 P.M.**, for the purpose of (1) hearing taxpayers in favor of or against any proposed expenditure or tax levy and (2) finally determining and adopting estimates of proposed expenditures for the various purposes as set forth in the estimates and tentatively adopted. This final determination shall constitute the budget of said City for fiscal year 2023-2024. At this same time and place, the Yuma City Council will meet for the purpose of introducing the 2023-2024 tax levy. Final adoption of the tax levy will occur on **July 19, 2023**. The proposed Budget may be examined in the office of the City Clerk located at One City Plaza, Yuma, Arizona, at the Yuma County Library located at 2951 S 21st Drive, Yuma, Arizona, or may be viewed online at www.yumaaz.gov.

CITY OF YUMA, ARIZONA
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
 Fiscal Year 2024

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	ARPA Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	98,962,584	82,752,288	20,761,375	7,143,330	23,767,661	168,232,725	12,709,591	414,329,554
2023	Actual Expenditures/Expenses**	E	80,476,644	39,913,238	20,761,224	494,321	4,501,993	57,048,006	8,597,651	211,793,077
2024	Fund Balance/Net Position at July 1***		31,665,470	30,281,831	94,131	12,818,587	-	181,986,572	26,987,317	283,833,907
2024	Primary Property Tax Levy	B	15,725,831	-	-	-	-	-	-	15,725,831
2024	Secondary Property Tax Levy	B	-	462,474	-	-	-	-	-	462,474
2024	Estimated Revenues Other than Property Taxes	C	100,193,917	90,100,800	30,000	2,082,970	20,537,035	72,746,335	11,555,609	297,246,666
2024	Other Financing Sources	D	-	-	-	-	-	-	-	-
2024	Other Financing (Uses)	D	-	-	-	-	-	-	-	-
2024	Interfund Transfers In	D	-	298,501	21,486,656	10,346,600	-	-	-	32,131,757
2024	Interfund Transfers Out	D	25,682,403	5,751,425	-	458,054	-	239,875	-	32,131,757
2024	Total Financial Resources Available		121,902,815	115,392,181	21,610,787	24,790,103	20,537,035	254,493,031	38,542,926	597,268,878
2024	Budgeted Expenditures/Expenses	E	107,080,057	100,666,597	21,486,656	16,908,730	20,537,035	192,037,821	14,104,596	472,821,492

EXPENDITURE LIMITATION COMPARISON

	2023	2024
1. Budgeted expenditures/expenses	\$ 413,778,129	\$ 472,821,492
2. Add/subtract: estimated net reconciling items	-	-
3. Budgeted expenditures/expenses adjusted for reconciling items	413,778,129	472,821,492
4. Less: estimated exclusions	273,351,448	325,592,436
5. Amount subject to the expenditure limitation	\$ 140,426,681	\$ 147,229,056
6. EEC expenditure limitation	\$ 147,198,479	\$ 160,820,335

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

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

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

CITY OF YUMA, ARIZONA
TAX LEVY AND TAX RATE INFORMATION
 Fiscal Year 2024

	2023	2024
1. Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17051(A)	\$ 15,407,888	\$ 15,725,831
2. Amount Received from Primary Property Taxation in the 2022-2023 Fiscal Year in Excess of the Sum of that Year's Maximum Allowable Primary Property Tax Levy. A.R.S. 42-17102(A)(18).		
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$ 15,104,827	\$ 15,725,831
B. Secondary Property Taxes (City-wide)	-	-
C. Special Assessment Districts		
(1) Downtown Mall District	145,000	151,704
(2) Park West Units 4 and 5	16,874	24,812
(3) Cielo Verde Unit Three Phases 1 and 2	12,914	16,742
(4) Desert Sky Unit 1	40,624	63,519
(5) Saguaro Units 3 and 4	21,134	31,075
(6) Driftwood Ranch Units 1 and 2	19,100	24,837
(7) Livingston Ranch Unit No. 2	17,826	30,664
(8) Desert Sands Unit No. 1	26,350	34,768
(9) Villa Serena Unit No. 1	5,988	6,563
(10) Araby North Subdivision	3,198	5,417
(11) Autumn Valley Subdivision	378	2,519
(12) La Estancia Subdivision	24,296	49,081
(13) Cielo Verde Units 2B, 4 and 6	-	-
(14) Desert Sands Unit No. 2	-	-
(15) Desert Sands Unit No. 3	-	-
(16) Santana Sub Units 1-4	-	20,773
	333,682	462,474
	\$ 15,438,509	\$ 16,188,305
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) 2022-2023 Levy	\$ 15,048,282	
(2) Prior Years' Levies	262,009	
(3) Total Primary Property Taxes	15,310,291	
B. Secondary Property Taxes (City-wide)		
(1) 2022-2023 Levy	-	
(2) Prior Years' Levies	-	
(3) Total Secondary Property Taxes	-	
C. Special Assessment Districts		
(1) 2022-2023 Levy	189,350	
(2) Prior Years' Levies	-	
(3) Total Primary Property Taxes	189,350	
D. Total Property Taxes Collected	\$ 15,499,641	
5. Property Tax Rates		
A. City of Yuma Tax Rate		
(1) Primary Property Tax Rate	\$ 2.1930	\$ 2.1321
(2) Secondary Property Tax Rate	-	-
(3) Total City of Yuma Tax Rate	2.1930	2.1321
B. Special Assessment Districts		
(1) Downtown Mall District	4.1500	4.2500
(2) Park West Units 4 and 5	0.7000	0.7000
(3) Cielo Verde Unit Three Phases 1 and 2	1.2245	1.2245
(4) Desert Sky Unit 1	1.3000	1.6000
(5) Saguaro Units 3 and 4	0.8005	0.8000
(6) Driftwood Ranch Units 1 and 2	0.7240	0.7240
(7) Livingston Ranch Unit No. 2	1.4000	1.6000
(8) Desert Sands Unit No. 1	1.6000	1.6000
(9) Villa Serena Unit No. 1	1.6000	1.6000
(10) Araby North Subdivision	1.6000	1.6000
(11) Autumn Valley Subdivision	1.6000	1.6000
(12) La Estancia Subdivision	1.6000	1.6000
(13) Cielo Verde Units 2B, 4 and 6	-	-
(14) Desert Sands Unit No. 2	-	-
(15) Desert Sands Unit No. 3	-	-
(16) Santana Sub Units 1-4	-	1.6000
(17) Total Special Assessment Districts Tax Rates	18,2990	20,4985
D. Total Property Tax Rates	\$ 20.4920	\$ 22.6306

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

**The primary property tax rate has been updated with the adoption of the FY 2024 City property tax levy ordinance.

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2024

SOURCES OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
GENERAL FUND			
Local Taxes:			
Sales tax (1%)	\$ 32,236,000	\$ 32,940,000	\$ 33,600,000
Franchise tax	3,519,000	3,625,000	3,698,009
Government Lease Property Excise	7,137	7,137	7,137
Delinquent property tax	200,000	259,000	250,000
Intergovernmental Revenues:			
State revenue sharing	17,441,000	18,420,000	25,500,000
State sales tax	13,676,000	14,229,000	14,371,000
Smart & Safe AZ	-	293,678	150,000
Auto in-lieu tax	5,260,000	5,270,000	5,375,400
Tribal contribution	15,000	15,000	15,000
Licenses and Permits:			
Business licenses	275,000	260,500	265,000
Liquor licenses	45,500	45,000	45,500
Animal Control licenses	55,000	45,000	55,000
Building permits	1,730,000	1,452,000	1,510,000
Electrical permits	662,000	400,000	401,000
Plumbing permits	95,000	88,000	95,000
Mechanical permits	95,000	85,000	95,000
Fire inspection	7,000	7,000	7,000
Encroachment permits	27,000	24,000	27,000
Charges for Services:			
Zoning and subdivision fees	55,100	56,579	55,100
Plan check fees	425,000	385,000	425,000
Other development fees	5,100	8,600	2,600
Swimming fees	160,000	150,000	160,000
Recreation fees	107,400	140,812	114,900
Ambulance Service fees	4,020,000	4,200,000	4,200,000
Intercity Cost Allocation	5,210,709	5,819,707	7,321,284
Other charges	162,000	123,000	117,000
Police services	600,000	600,000	600,000
Use of Money and Property:			
Investment income	1,500,050	100,000	100,000
Recreation facility rentals	345,887	379,087	385,887
Fines, Forfeitures, Penalties:			
Vehicle code fines	596,000	523,000	575,000
Parking & other fines	345,000	390,000	345,000
Miscellaneous Revenues:			
Sale of property	135,000	140,000	135,000
Unclassified revenues	520,600	219,600	190,100
Total General Fund	\$ 89,533,483	\$ 90,700,700	\$ 100,193,917

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2024

SOURCES OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State gasoline tax	\$ 9,500,000	\$ 9,519,000	\$ 9,614,190
Investment income	15,000	15,000	15,000
Unclassified revenues	26,500	7,180	2,500
Total	<u>\$ 9,541,500</u>	<u>\$ 9,541,180</u>	<u>\$ 9,631,690</u>
City Road Tax Fund			
Sales tax (1/2%)	\$ 15,946,000	\$ 16,480,000	\$ 16,809,600
Charges for services	50,000	15,000	25,000
Investment income	30,000	30,000	30,000
Rental income	33,510	33,456	33,456
Unclassified revenues	1,500	1,500	1,500
Total	<u>\$ 16,061,010</u>	<u>\$ 16,559,956</u>	<u>\$ 16,899,556</u>
Public Safety Tax Fund			
Sales tax (0.2%)	\$ 6,344,000	\$ 6,580,000	\$ 6,711,600
Investment income	12,000	-	-
Total	<u>\$ 6,356,000</u>	<u>\$ 6,580,000</u>	<u>\$ 6,711,600</u>
Two Percent Tax Fund			
Sales tax (2%)	\$ 8,300,000	\$ 8,750,000	\$ 8,925,000
Theatre Revenue	40,500	40,000	40,000
Liquor sales	77,000	87,000	90,000
Green fees	794,000	890,200	930,000
Range fees	80,000	43,000	43,000
Concession stand sales	240,250	327,300	335,000
Merchandise sales	125,250	156,473	160,000
Other sales	105,500	90,000	100,000
Commissions & fees	63,500	35,000	35,000
Investment income	6,500	6,500	6,500
Room rents	185,000	215,000	215,000
Equipment rents	347,575	423,819	426,500
Restaurant rental	75,000	28,000	120,000
Unclassified revenues	79,500	115,340	118,000
Total	<u>\$ 10,519,575</u>	<u>\$ 11,207,632</u>	<u>\$ 11,544,000</u>
Downtown Mall District Fund			
Delinquent property tax	\$ 5,000	\$ 4,000	\$ 5,000
Unclassified revenues	2,500	2,500	2,500
Total	<u>\$ 7,500</u>	<u>\$ 6,500</u>	<u>\$ 7,500</u>
Improvement Districts Funds			
Delinquent property tax	\$ -	\$ -	\$ -
Unclassified revenues	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal & State Grant Funds			
Grants	\$ 40,712,457	\$ 5,469,646	\$ 45,306,454
ARPA Fund			
Intergovernmental Revenue	\$ 23,071,661	\$ 4,501,993	\$ 20,537,035
Total Special Revenue Funds	<u>\$ 106,269,703</u>	<u>\$ 53,866,907</u>	<u>\$ 110,637,835</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2024

SOURCES OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
DEBT SERVICE FUND			
Special Assessments:			
Investment income	\$ -	\$ 30,000	\$ 30,000
Total	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
CAPITAL PROJECTS FUNDS			
Impact Fees	\$ 2,065,000	\$ 2,102,770	\$ 2,056,770
Investment income	26,200	21,110	26,200
Total	<u>\$ 2,091,200</u>	<u>\$ 2,123,880</u>	<u>\$ 2,082,970</u>
ENTERPRISE FUNDS			
Water Fund			
Residential water fees	\$ 16,000,000	\$ 15,901,100	\$ 16,000,000
Commercial water fees	9,900,000	9,885,000	9,900,000
Fire hydrant fees	452,500	436,000	452,500
Delinquent fees	850,000	850,000	850,000
Service establishment fees	350,000	315,000	350,000
Investment income	80,000	80,000	80,000
Unclassified revenues	249,250	206,550	249,250
Total	<u>\$ 27,881,750</u>	<u>\$ 27,673,650</u>	<u>\$ 27,881,750</u>
Wastewater Fund			
Residential sewer fees	\$ 11,775,000	\$ 11,600,000	\$ 11,775,000
Commercial sewer fees	7,247,500	7,295,000	7,247,500
Investment income	75,000	75,000	75,000
Unclassified revenues	24,800	28,100	24,800
Total	<u>\$ 19,122,300</u>	<u>\$ 18,998,100</u>	<u>\$ 19,122,300</u>
Water and Wastewater Restricted			
Water capacity fees	\$ 3,250,000	\$ 3,200,000	\$ 3,250,000
Sewer capacity fees	3,500,000	3,250,000	3,500,000
Water system development fees	175,000	160,000	175,000
Sewer system development fees	265,150	230,000	265,000
Investment income	61,950	51,300	61,950
Unclassified revenues	100	100	100
Total	<u>\$ 7,252,200</u>	<u>\$ 6,891,400</u>	<u>\$ 7,252,050</u>
Solid Waste Fund			
Collection fees	\$ 5,409,500	\$ 5,409,500	\$ 5,571,785
Receptacles sales	100,000	85,000	90,000
Unclassified revenues	15,500	14,000	14,000
Total	<u>\$ 5,525,000</u>	<u>\$ 5,508,500</u>	<u>\$ 5,675,785</u>

CITY OF YUMA, ARIZONA
REVENUES OTHER THAN PROPERTY TAXES
Fiscal Year 2024

SOURCES OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
Yuma Regional Communications System Fund			
Radio Repair Fees	\$ 2,302,940	\$ 2,284,900	\$ 2,353,450
Federal contributions	1,430,000	828,933	10,430,000
Investment income	10,000	10,000	10,000
Sale of property	21,000	23,650	21,000
Total	<u>\$ 3,763,940</u>	<u>\$ 3,147,483</u>	<u>\$ 12,814,450</u>
Total Enterprise Funds	<u>\$ 63,545,190</u>	<u>\$ 62,219,132</u>	<u>\$ 72,746,335</u>
INTERNAL SERVICE FUNDS			
Major Equipment Replacement Fund			
Equipment pre-payments	\$ 65,386	\$ 2,980,859	\$ 3,148,749
Investment income	30,000	200,000	30,000
Total	<u>\$ 95,386</u>	<u>\$ 3,180,859</u>	<u>\$ 3,178,749</u>
Equipment Maintenance Fund			
Guaranteed maintenance	\$ 2,965,000	\$ 2,650,000	\$ 2,737,417
Non-guaranteed maintenance	-	257,000	260,000
Total	<u>\$ 2,965,000</u>	<u>\$ 2,907,000</u>	<u>\$ 2,997,417</u>
Insurance Reserve Fund			
Insurance premiums	\$ 1,754,867	\$ 1,754,867	\$ 1,914,443
Investment income	6,500	6,500	6,500
Unclassified revenue	-	-	1,500,000
Total	<u>\$ 1,761,367</u>	<u>\$ 1,761,367</u>	<u>\$ 3,420,943</u>
Workers Comp Fund			
Workers Comp charges	\$ 1,450,000	\$ 1,350,000	\$ 1,450,000
Investment income	8,500	8,500	8,500
Unclassified revenue	-	-	500,000
Total	<u>\$ 1,458,500</u>	<u>\$ 1,358,500</u>	<u>\$ 1,958,500</u>
Total Internal Service Funds	<u>\$ 6,280,253</u>	<u>\$ 9,207,726</u>	<u>\$ 11,555,609</u>
Total All Funds	<u><u>\$ 267,719,829</u></u>	<u><u>\$ 218,148,345</u></u>	<u><u>\$ 297,246,666</u></u>

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

CITY OF YUMA, ARIZONA
OTHER FINANCING
SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2024

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2023		2024	
	IN	(OUT)	IN	(OUT)
GENERAL FUND	\$ -	\$ -	\$ -	\$ 25,682,403
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ -	\$ -	\$ -	\$ 96,284
City Road Tax Fund	-	-	-	4,401,024
Public Safety Tax Fund	-	-	-	781,686
Two Percent Tax Fund	-	-	-	472,431
Yuma Mall Maintenance Fund	-	-	298,501	-
Maintenance Improvement Districts	-	-	-	-
Total Special Revenue Funds	\$ -	\$ -	\$ 298,501	\$ 5,751,425
DEBT SERVICE FUNDS	\$ -	\$ -	\$ 21,486,656	\$ -
CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ 10,346,600	\$ 458,054
ENTERPRISE FUNDS				
Water Fund	\$ -	\$ -	\$ -	\$ 49,169
Water Transfer Fund	-	-	-	-
Wastewater Fund	-	-	-	54,432
Solid Waste Fund	-	-	-	136,274
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ 239,875
INTERNAL SERVICE FUNDS	-	-	-	-
Total All Funds	\$ -	\$ -	\$ 32,131,757	\$ 32,131,757

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2024

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
GENERAL FUND				
Mayor & City Council	\$ 1,339,110	\$ -	\$ 1,318,217	\$ 842,928
Municipal Court	2,492,124	-	2,449,583	2,864,939
City Administration	3,066,963	-	2,862,076	3,975,291
City Attorney	1,576,221	10,000	1,475,162	1,609,033
Information Technology	5,330,875	-	5,054,781	5,959,628
Finance	2,811,777	-	2,623,804	2,943,991
Human Resources	1,530,396	-	1,489,476	1,767,041
General Government	8,920,869	-	1,168,550	10,546,706
Planning and Neighborhood Services	2,351,171	(35,000)	1,761,545	2,747,295
Building Safety	9,467,921	35,000	9,394,338	9,866,691
Engineering	330,783	-	354,756	358,041
Parks and Recreation	8,091,508	-	7,548,353	8,675,465
Police	28,658,829	-	26,696,611	31,051,986
Fire	16,565,462	-	15,896,699	17,558,947
Capital Improvements	6,418,575	-	382,693	6,312,075
Total	<u>\$ 98,952,584</u>	<u>\$ 10,000</u>	<u>\$ 80,476,644</u>	<u>\$ 107,080,057</u>
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund				
Mayor & City Council	\$ 36,900	\$ -	\$ 36,900	\$ 36,900
Public Works	10,709,651	-	10,954,119	12,078,618
General Government	127,463	-	-	265,083
Capital Improvements	900,000	-	80,420	-
Total	<u>\$ 11,774,014</u>	<u>\$ -</u>	<u>\$ 11,071,439</u>	<u>\$ 12,380,601</u>
City Road Tax Fund				
City Administration	\$ -	\$ -	\$ 15,336	\$ -
Public Works	1,575,665	-	1,573,294	1,854,137
Engineering	2,607,557	-	2,221,612	2,560,788
General Government	100,323	-	-	217,063
Capital Improvements	11,288,174	-	4,567,969	15,959,050
Total	<u>\$ 15,571,719</u>	<u>\$ -</u>	<u>\$ 8,378,211</u>	<u>\$ 20,591,038</u>
Public Safety Tax Fund				
Police	\$ 2,431,918	\$ -	\$ 2,384,069	\$ 2,394,029
Fire	2,344,121	-	2,199,809	2,119,023
General Government	141,612	-	141,612	258,599
Capital Improvements	2,340,000	-	635,460	3,821,500
Total	<u>\$ 7,257,651</u>	<u>\$ -</u>	<u>\$ 5,360,950</u>	<u>\$ 8,593,151</u>
Two Percent Tax Fund				
Mayor & City Council	\$ 750,000	\$ -	\$ 750,000	\$ -
City Administration	524,308	-	522,377	850,516
General Government	790,148	(250,000)	402,869	1,804,433
Engineering	8,024	-	5,155	8,471
Parks and Recreation	7,173,913	250,000	7,101,117	7,890,310
Capital Improvements	888,000	-	795,744	2,339,600
Total	<u>\$ 10,134,393</u>	<u>\$ -</u>	<u>\$ 9,577,262</u>	<u>\$ 12,893,330</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2024

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Yuma Mall Maintenance Fund				
Parks and Recreation	\$ 285,408	\$ -	\$ 292,876	\$ 442,730
General Government	5,054	-	-	10,417
Total	<u>\$ 290,462</u>	<u>\$ -</u>	<u>\$ 292,876</u>	<u>\$ 453,147</u>
Improvement Districts Funds				
Public Works	\$ 426,758	\$ -	\$ 410,038	\$ 448,876
Grant Funds				
City Administration	\$ 240,000	\$ -	\$ 213,249	\$ 240,000
Planning and Neighborhood Services	6,609,717	-	1,812,097	5,688,892
Parks and Recreation	4,351,000	(2,827,380)	442,702	4,351,000
Municipal Court	100,000	106,000	-	100,000
City Attorney	10,000	7,050	7,850	10,000
Information Technology	100,000	93,155	13,500	100,000
Public Works	200,000	-	-	200,000
Police	3,160,823	625,959	1,532,189	3,291,999
Fire	1,870,506	78,640	3,000	1,870,506
General Government	2,800,000	(1,498,590)	-	2,818,928
Capital Improvements	21,270,411	-	797,875	26,635,129
Total	<u>\$ 40,712,457</u>	<u>\$ (3,415,166)</u>	<u>\$ 4,822,462</u>	<u>\$ 45,306,454</u>
Total Special Revenue Funds	<u>\$ 86,167,454</u>	<u>\$ (3,415,166)</u>	<u>\$ 39,913,238</u>	<u>\$ 100,666,597</u>
CAPITAL PROJECT FUNDS				
Capital Improvements	\$ 6,116,000	\$ -	\$ 478,091	\$ 16,890,000
Police Development	1,004,000	-	2,500	3,000
Engineering Development	8,000	-	4,500	6,000
Fire Development	5,100	-	2,000	2,500
General Government Development	230	-	230	230
Parks and Recreation Development	10,000	-	7,000	7,000
Total	<u>\$ 7,143,330</u>	<u>\$ -</u>	<u>\$ 494,321</u>	<u>\$ 16,908,730</u>
ARPA FUNDS				
City Administration	\$ 2,906,635	\$ 23,000	\$ 279,657	\$ 2,906,635
Information Technology	-	40,000	-	-
Neighborhood Services	-	100,000	169,268	-
Building Safety	-	353,000	300,268	-
Fire	-	180,000	188,647	-
General Government	1,600,026	-	-	-
Capital Improvements	18,565,000	-	3,564,153	17,630,400
Total	<u>\$ 23,071,661</u>	<u>\$ 696,000</u>	<u>\$ 4,501,993</u>	<u>\$ 20,537,035</u>
DEBT SERVICE FUNDS				
Municipal Property Corporation Bonds	\$ 20,761,375	\$ -	\$ 20,761,224	\$ 21,486,656
Total	<u>\$ 20,761,375</u>	<u>\$ -</u>	<u>\$ 20,761,224</u>	<u>\$ 21,486,656</u>
ENTERPRISE FUNDS				
Water:				
City Administration	\$ -	\$ -	\$ 10,360	\$ -
Engineering	594,940	-	610,173	646,780
Utilities	21,885,412	-	21,498,486	23,357,556
General Government	260,691	-	-	552,848
Capital Improvements	12,965,000	-	2,458,382	16,825,000
Total	<u>\$ 35,706,043</u>	<u>\$ -</u>	<u>\$ 24,577,401</u>	<u>\$ 41,382,184</u>
Wastewater:				
City Administration	\$ -	-	\$ 8,938	\$ -
Engineering	431,071	-	449,992	466,918
Utilities	18,895,353	-	18,730,161	20,359,909
General Government	214,267	-	-	435,386
Capital Improvements	99,981,500	-	4,530,252	109,736,000
Total	<u>\$ 119,522,191</u>	<u>-</u>	<u>\$ 23,719,343</u>	<u>\$ 130,998,213</u>

CITY OF YUMA EXPENDITURES/EXPENSES BY FUND
FISCAL YEAR 2024

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Yuma Regional Comm. System Fund				
Information Technology	\$ 4,361,727	\$ 3,270,591	\$ 3,297,828	\$ 13,786,665
General Government	28,786	-	-	58,413
Capital Improvements	-	-	-	-
Total	<u>\$ 4,390,513</u>	<u>\$ 3,270,591</u>	<u>\$ 3,297,828</u>	<u>\$ 13,845,078</u>
Solid Waste Fund				
City Administration	\$ -	\$ -	\$ 4,316	\$ -
Public Works	5,293,407	-	5,445,897	5,172,026
Engineering	5,026	-	3,221	5,300
General Government	44,954	-	-	635,020
Total	<u>\$ 5,343,387</u>	<u>\$ -</u>	<u>\$ 5,453,434</u>	<u>\$ 5,812,346</u>
Total Enterprise Funds	<u>\$ 164,962,134</u>	<u>\$ 3,270,591</u>	<u>\$ 57,048,006</u>	<u>\$ 192,037,821</u>
INTERNAL SERVICE FUNDS				
Equipment Maintenance Fund:				
General Government	\$ -	\$ -	\$ -	\$ 104,553
Public Works	2,945,688	-	2,813,528	2,963,779
Total	<u>\$ 2,945,688</u>	<u>\$ -</u>	<u>\$ 2,813,528</u>	<u>\$ 3,068,332</u>
Insurance Reserve Fund:				
City Attorney	\$ 1,150,000	\$ (10,000.00)	\$ 743,300	\$ 1,021,000
General Government	2,334,637	-	1,922,274	2,415,171
Total	<u>\$ 3,484,637</u>	<u>\$ (10,000.00)</u>	<u>\$ 2,665,574</u>	<u>\$ 3,436,171</u>
Equipment Replacement Fund:				
Building Safety	\$ 37,537	\$ -	\$ 77,257	\$ 199,870
Public Works	348,988	-	130,000	2,014,230
Utilities	372,900	-	131,187	60,000
Information Technology	40,425	-	-	53,000
Parks and Recreation	-	-	-	560,375
Police Department	881,525	-	-	1,357,618
Fire Department	1,584,392	-	1,455,105	355,000
Equipment Replacement	23,499	-	-	-
Total	<u>\$ 3,289,266</u>	<u>\$ -</u>	<u>\$ 2,183,549</u>	<u>\$ 4,600,093</u>
Workmans' Comp Fund	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ 935,000</u>	<u>\$ 3,000,000</u>
Total Internal Service Funds	<u>\$ 12,719,591</u>	<u>\$ (10,000)</u>	<u>\$ 8,597,651</u>	<u>\$ 14,104,596</u>
Total All Funds	<u><u>\$ 413,778,129</u></u>	<u><u>\$ 551,425</u></u>	<u><u>\$ 211,793,077</u></u>	<u><u>\$ 472,821,492</u></u>

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

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES EXPENSES 2023*	BUDGETED EXPENDITURES EXPENSES 2024
MAYOR & CITY COUNCIL				
General Fund	\$ 1,339,110	\$ -	\$ 1,318,217	\$ 842,928
Special Highway Users Fund	36,900	-	36,900	36,900
Two Percent Tax Fund	750,000	-	750,000	-
Total	<u>\$ 2,126,010</u>	<u>\$ -</u>	<u>\$ 2,105,117</u>	<u>\$ 879,828</u>
MUNICIPAL COURT				
General Fund	\$ 2,492,124	\$ -	\$ 2,449,583	\$ 2,864,939
Grant Funds	100,000	106,000	-	100,000
Total	<u>\$ 2,592,124</u>	<u>106,000</u>	<u>\$ 2,449,583</u>	<u>\$ 2,964,939</u>
CITY ADMINISTRATION				
General Fund	\$ 3,066,963	\$ -	\$ 2,862,076	\$ 3,975,291
City Road Tax Fund	-	-	15,336	-
Two Percent Tax Fund	524,308	-	522,377	850,516
Grant Funds	240,000	-	213,249	240,000
ARPA Fund	2,906,635	23,000	279,657	2,906,635
Solid Waste	-	-	4,316	-
Water Fund	-	-	10,360	-
Wastewater Fund	-	-	8,938	-
Total	<u>\$ 6,737,906</u>	<u>\$ 23,000</u>	<u>\$ 3,916,309</u>	<u>\$ 7,972,442</u>
CITY ATTORNEY				
General Fund	\$ 1,576,221	\$ 10,000	\$ 1,475,162	\$ 1,609,033
Grant Funds	10,000	7,050	7,850	10,000
Insurance Reserve Fund	1,150,000	(10,000)	743,300	1,021,000
Total	<u>\$ 2,736,221</u>	<u>\$ 7,050</u>	<u>\$ 2,226,312</u>	<u>\$ 2,640,033</u>
INFORMATION TECHNOLOGY				
General Fund	\$ 5,330,875	\$ -	\$ 5,054,781	\$ 5,959,628
Yuma Regional Comm. System Fund	4,361,727	3,270,591	3,297,828	13,786,665
Equipment Replacement Fund	40,425	-	-	53,000
Grant Funds	100,000	93,155	13,500	100,000
ARPA Fund	-	40,000	-	-
Total	<u>\$ 9,833,027</u>	<u>\$ 3,403,746</u>	<u>\$ 8,366,109</u>	<u>\$ 19,899,293</u>
FINANCE				
General Fund	\$ 2,811,777	\$ -	\$ 2,623,804	\$ 2,943,991
Total	<u>\$ 2,811,777</u>	<u>\$ -</u>	<u>\$ 2,623,804</u>	<u>\$ 2,943,991</u>
HUMAN RESOURCES				
General Fund	\$ 1,530,396	\$ -	\$ 1,489,476	\$ 1,767,041
Grant Funds	-	-	-	-
Total	<u>\$ 1,530,396</u>	<u>\$ -</u>	<u>\$ 1,489,476</u>	<u>\$ 1,767,041</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES EXPENSES 2023*	BUDGETED EXPENDITURES EXPENSES 2024
GENERAL GOVERNMENT				
General Fund	\$ 8,920,869	\$ -	\$ 1,168,550	\$ 10,546,706
Highway User Revenue Fund	127,463	-	-	265,083
City Road Tax Fund	100,323	-	-	217,063
Public Safety Tax Fund	141,612	-	141,612	258,599
Two Percent Tax Fund	790,148	(250,000)	402,869	1,804,433
Mall Maintenance Fund	5,054	-	-	10,417
Grant Funds	2,800,000	(1,498,590)	-	2,818,928
ARPA Fund	1,600,026	-	-	-
Debt Service Fund	20,761,375	-	20,761,224	21,486,656
Water Fund	260,691	-	-	552,848
Wastewater Fund	214,267	-	-	435,386
Yuma Regional Comm. System Fund	28,786	-	-	58,413
Equipment Maintenance Fund	-	-	-	104,553
Equipment Replacement Fund	23,499	-	-	-
Solid Waste Fund	44,954	-	-	635,020
Insurance Reserve Fund	2,334,637	-	1,922,274	2,415,171
Workmans' Comp Fund	3,000,000	-	935,000	3,000,000
General Government Dev Fee Fund	230	-	230	230
Total	<u>\$ 41,153,934</u>	<u>\$ (1,748,590)</u>	<u>\$ 25,331,759</u>	<u>\$ 44,609,506</u>
PLANNING AND NEIGHBORHOOD SERVICES				
General Fund	\$ 2,351,171	\$ (35,000)	\$ 1,761,545	\$ 2,747,295
Grant Funds	6,609,717	-	1,812,097	5,688,892
ARPA Fund	-	100,000	169,268	-
Total	<u>\$ 8,960,888</u>	<u>\$ 65,000</u>	<u>\$ 3,742,910</u>	<u>\$ 8,436,187</u>
BUILDING SAFETY				
General Fund	\$ 9,467,921	\$ 35,000	\$ 9,394,338	\$ 9,866,691
ARPA Fund	-	353,000	300,268	-
Equipment Replacement Fund	37,537	-	77,257	199,870
Total	<u>\$ 9,505,458</u>	<u>\$ 388,000</u>	<u>\$ 9,771,863</u>	<u>\$ 10,066,561</u>
PUBLIC WORKS				
Highway User Revenue Fund	\$ 10,709,651	\$ -	\$ 10,954,119	\$ 12,078,618
City Road Tax Fund	1,575,665	-	1,573,294	1,854,137
Improvement Districts Funds	426,758	-	410,038	448,876
Grant Funds	200,000	-	-	200,000
Solid Waste	5,293,407	-	5,445,897	5,172,026
Equipment Maintenance Fund	2,945,688	-	2,813,528	2,963,779
Equipment Replacement Fund	348,988	-	130,000	2,014,230
Total	<u>\$ 21,500,157</u>	<u>\$ -</u>	<u>\$ 21,326,876</u>	<u>\$ 24,731,666</u>
ENGINEERING				
General Fund	\$ 330,783	\$ -	\$ 354,756	\$ 358,041
City Road Tax Fund	2,607,557	-	2,221,612	2,560,788
Two Percent Tax Fund	8,024	-	5,155	8,471
Water Fund	594,940	-	610,173	646,780
Wastewater Fund	431,071	-	449,992	466,918
Solid Waste	5,026	-	3,221	5,300
Transport Development Fee Fund	8,000	-	4,500	6,000
Total	<u>\$ 3,985,401</u>	<u>\$ -</u>	<u>\$ 3,649,409</u>	<u>\$ 4,052,298</u>

CITY OF YUMA
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES
 FISCAL YEAR 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES EXPENSES 2023*	BUDGETED EXPENDITURES EXPENSES 2024
UTILITIES				
Water Funds	\$ 21,885,412	\$ -	\$ 21,498,486	\$ 23,357,556
Wastewater Funds	18,895,353	-	18,730,161	20,359,909
Equipment Replacement Fund	372,900	-	131,187	60,000
Total	<u>\$ 41,153,665</u>	<u>\$ -</u>	<u>\$ 40,359,834</u>	<u>\$ 43,777,465</u>
PARKS & RECREATION				
General Fund	\$ 8,091,508	\$ -	\$ 7,548,353	\$ 8,675,465
Two Percent Tax Fund	7,173,913	250,000	7,101,117	7,890,310
Mall Maintenance Fund	285,408	-	292,876	442,730
Grant Funds	4,351,000	(2,827,380)	442,702	4,351,000
Desert Hills Golf Course Fund	-	-	-	-
Parks & Rec Dev Fee Fund	10,000	-	7,000	7,000
Equipment Replacement Fund	-	-	-	560,375
Total	<u>\$ 19,911,829</u>	<u>\$ (2,577,380)</u>	<u>\$ 15,392,048</u>	<u>\$ 21,926,880</u>
POLICE				
General Fund	\$ 28,658,829	\$ -	\$ 26,696,611	\$ 31,051,986
Public SafetyTax Fund	2,431,918	-	2,384,069	2,394,029
Equipment Replacement Fund	881,525	-	-	1,357,618
Police Development Fee Fund	1,004,000	-	2,500.00	3,000
Grant Funds	3,160,823	625,959	1,532,189	3,291,999
Total	<u>\$ 36,137,095</u>	<u>\$ 625,959</u>	<u>\$ 30,615,369</u>	<u>\$ 38,098,632</u>
FIRE				
General Fund	\$ 16,565,462	\$ -	\$ 15,896,699	\$ 17,558,947
Public SafetyTax Fund	2,344,121	-	2,199,809	2,119,023
Equipment Replacement Fund	1,584,392	-	1,455,105	355,000
Fire Development Fee Fund	5,100	-	2,000	2,500
Grant Funds	1,870,506	78,640	3,000	1,870,506
ARPA Fund	-	180,000	188,647	-
Total	<u>\$ 22,369,581</u>	<u>\$ 258,640</u>	<u>\$ 19,745,260</u>	<u>\$ 21,905,976</u>
CAPITAL PROJECTS				
Capital Projects Fund	\$ 6,116,000	\$ -	\$ 478,091	\$ 16,890,000
General Fund	6,418,575	-	382,693	6,312,075
Highway User Revenue Fund	900,000	-	80,420	-
City Road Tax Fund	11,288,174	-	4,567,969	15,959,050
Public Safety Tax Fund	2,340,000	-	635,460	3,821,500
Two Percent Tax Fund	888,000	-	795,744	2,339,600
Grant Funds	21,270,411	-	797,875	26,635,129
ARPA Fund	18,565,000	-	3,564,153	17,630,400
Water Funds	12,965,000	-	2,458,382	16,825,000
Wastewater Funds	99,981,500	-	4,530,252	109,736,000
Total	<u>\$ 180,732,660</u>	<u>\$ -</u>	<u>\$ 18,291,039</u>	<u>\$ 216,148,754</u>
Total All Funds	<u>\$ 413,778,129</u>	<u>\$ 551,425</u>	<u>\$ 211,793,077</u>	<u>\$ 472,821,492</u>

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

City of Yuma, Arizona
Full-Time Employees and Personnel Compensation
Fiscal Year 2023-24

FUND	Full-Time Equivalent (FTE) *	Employee Salaries and Hourly Costs**	Retirement Costs***	Healthcare Costs****	Other Benefit Costs	Total Estimated Personnel Compensation
GENERAL FUND	728.76	\$ 54,057,858	\$ 6,240,691	\$ 7,549,043	\$ 4,488,838	\$72,336,430
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	45.50	2,724,022	332,895	414,388	334,247	3,805,552
City Road Tax Fund	25.80	1,916,704	234,237	283,969	204,964	2,639,874
Two Percent Tax Fund	39.98	3,144,037	345,839	394,323	297,667	4,181,866
Grants Fund	4.25	285,475	34,829	45,172	23,329	388,805
Mall Maintenance Fund	2.10	96,987	11,825	24,252	10,185	143,249
Total Special Revenue Funds	117.63	8,167,225	959,625	1,162,104	870,392	11,159,346
ENTERPRISE FUNDS						
Water Fund	93.99	5,658,616	691,239	931,627	553,454	7,834,936
Wastewater Fund	70.55	4,366,678	533,381	688,295	418,660	6,007,014
Solid Waste Fund	16.87	1,100,227	129,715	159,913	147,515	1,537,370
Yuma Reg Comm Sys Fund	8.20	653,689	79,942	93,157	50,988	877,776
Total Enterprise Funds	189.61	11,779,210	1,434,277	1,872,992	1,170,617	16,257,096
INTERNAL SERVICE FUNDS						
Equipment Maintenance Fund	17.00	1,031,578	125,879	167,742	101,215	1,426,414
Total Internal Service Funds	17.00	1,031,578	125,879	167,742	101,215	1,426,414
TOTAL ALL FUNDS	1,053.00	\$75,035,871	\$8,760,472	\$10,751,881	\$6,631,062	\$101,179,286

* Full-time employees only, including provisionals, overfills and Elected Officials

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

*** Includes Soc Sec/Medicare

**** Health/dental/life insurance