



## YMPO EXECUTIVE BOARD REGULAR MEETING AGENDA

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### EXECUTIVE BOARD

#### Regular Meeting

Thursday, December 11, 2025  
1:30 P.M.

The Meeting will be held In-Person and/or using  
GoToMeeting by Video and/or Teleconference from  
the Main Conference Room at the YMPO Offices at  
230 West Morrison Street, Yuma, Arizona 85364

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### YMPO EXECUTIVE BOARD

Chair	Maria Cecilia Cruz, Councilmember, City of San Luis
Vice-Chair	Wynnie Ortega, Councilmember, Cocopah Indian Tribe
Secretary/Treasurer	Luis Galindo, Councilmember, City of Somerton
Member	Cecilia McCollough, Councilmember, Town of Wellton
Member	Martin Porchas, Board of Supervisors, Yuma County
Member	Darren Simmons, Board of Supervisors, Yuma County
Member	Art Morales, Councilmember, City of Yuma
Member	Karen Watts, Councilmember, City of Yuma
Member	Carol Smith, Deputy Mayor, City of Yuma
Member	Sam Elters, State Transportation Board, ADOT

Please join the GoTo meeting from your computer, tablet or smartphone.

<https://meet.goto.com/675888245>. You can also dial in using your phone. United States  
(Toll Free): 1 877 309 2073 Access Code: 675-888-245.

1. Call to Order and the Pledge of Allegiance.

The meeting will be called to order and members will be asked to recite the Pledge of Allegiance.

2. Roll Call Attendance and Declaration of Votes.

Lourdes (Lulu) Lopez, YMPO Accountant II/Executive Assistant, will call the attendance roll, and if any members of the City of Yuma are not in attendance, those members that are in attendance will have the opportunity to declare the number of votes that each member will exercise, including any proxy votes.

3. Title VI Declaration and Call to the Public.

Jesus Aguilar, Jr., YMPO Mobility Manager, will read a brief message, reminding members of our Title VI obligations. In addition, this item provides an opportunity for comments by the public on subjects *not* on the agenda. Individuals wishing to address the Board need not request permission in advance and are limited to three (3) minutes. Any members of the public attending by teleconference are requested to contact YMPO staff with any questions they may have prior to the meeting.



4. Consent Agenda

- A. Approval of October 30, 2025, Board Meeting Minutes.
- B. YMPO Income/Expenditure Report for October 2025.

A copy of the draft minutes of the Regular Board meeting from October 30, 2025, will accompany this agenda. Members will have the opportunity to review, report any changes, and/or approve the minutes. The October 2025 financial report is also expected to accompany this agenda and will be available for comment.

**This item is on the agenda for information, discussion, and possible action to approve the Consent Agenda. Copies of the draft minutes and financial report are attached as Items 4A and 4B, respectively.**

5. FY 2025 YMPO Audit

The Audit of FY 2025 (July 1, 2024, through June 30, 2025) YMPO Accounts is complete, and staff will apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (COA) Award Program. The audit company, Walker and Armstrong, will provide a brief presentation of the audit results and findings. The Audit Committee will be available to provide their comments to the Board, and members will have the opportunity to ask questions from the Audit Committee, the representative of the audit company, and YMPO staff.

**This item is on the agenda for information, discussion, and possible action to approve the Audit for FY 2025. YMPO Executive Director and Walker and Armstrong auditor Jay Parke will present this item, and further details are contained in information summary 5.**

6. FY 2026-2030 Transportation Improvement Program (TIP) Amendment #2

The YMPO Executive Board adopted the FY 2026-2030 TIP on July 31, 2025, and has since been amended once, most recently on October 30, 2025, by the Executive Board.

The City of Somerton submitted a request to decrease the FY 2026 HSIP County 15<sup>th</sup> St and Avenue D Crest Curve Correction construction project with a revised eligibility letter.

**This item is on the agenda for information, discussion, and possible action to approve the FY 2026-2030 TIP Amendment #2. YMPO Senior Transportation Planner Fernando Villegas will present this item; further details are contained in information summary 6.**



7. Arizona 2026 Safety Performance Projections (Targets)

On August 31, 2025, the Arizona Department of Transportation (ADOT) formally established Safety Projections (Targets) for the State of Arizona for 2026. These Safety Projections (Targets) are based on the Safety Performance Measures established by the Federal Highway Administration's (FHWA) Safety Performance Management (Safety PM) final ruling and are based on five-year rolling averages.

ADOT requests a letter from YMPO within 180 days of the effective date, August 31, 2025, indicating whether YMPO supports ADOT's Safety Performance (SP) Projections or identifying YMPO's own SP Projections. YMPO has reviewed the Safety PMs prepared by ADOT. The TAC had the opportunity to review the state's targets and recommended that YMPO adopt the Performance Measures/Targets established for the region in perpetuity, or until YMPO deems it necessary to establish or adopt its own.

**This item is on the agenda for information, discussion, and possible action to adopt the Arizona 2026 Safety Performance Projections (Targets) in perpetuity. Mr. Villegas will present this item, and further details are contained in an information summary 7.**

8. Transportation Alternatives (TA) Program Update

The ADOT TA Program provides funding to Greater Arizona through a competitive grant program, which is a Set-Aside from the Surface Transportation Block Grant (STBG) Program under the Bipartisan Infrastructure. It provides federal funding for a variety of smaller-scale transportation projects and activities.

The FY26 Transportation Alternatives Program was funded with nearly \$17 million, and considered the second TA funding cycle in 2025, which awarded 15 TA projects from across Greater Arizona for FY26. YMPO staff will provide further funding details on the 2025 local applications submitted by member agencies. A third TA funding cycle call for projects is anticipated in February 2027.

**This item is on the agenda for information and discussion only. YMPO IT Manager/Associate Planner Jeff Heinrichs will present this item; further details are contained in information summary 8.**

9. FY 2026-27 YMPO Unified Planning Work Program (UPWP) Amendment #2

The FY 2026-27 YMPO UPWP and Annual Budget (UPWP/B) was approved by the Board on May 29, 2025, and since then, it has been amended one time, most recently on October 30, 2025. Per the Executive Board's direction, Amendment #2 is presented to direct funding for the hiring of Paul Ward to assist in providing short-term leadership during the Executive Director's leave under FMLA for the birth of her second baby, and additional changes.



**This item is on the agenda for information, discussion, and possible approval of Amendment #2 to the FY 2026-27 YMPO UPWP; changes pertain only to FY 2026. YMPO Executive Director Crystal Figueroa will present this item; further information is included in information summary 9.**

10. Travel Policy Amendment #1

The YMPO Travel Policy was approved by the Board on June 26, 2025, establishing reimbursement and travel procedures consistent with the State of Arizona Accounting Manual. Since then, specific clarifications and document updates have been provided to ensure full compliance with federal and state reimbursement rules.

**This item is on the agenda for information, discussion, and possible action to approval of Amendment #1 to the YMPO Travel Policy. YMPO Accountant Lulu Lopez and Administrative Assistant/Bookkeeper Lucia Zamudio will present this item; further information is included in Information Summary 10.**

11. Tentative Schedules for Calendar Year 2026 Executive Board and Technical Advisory Committee Meetings

Tentative schedule for YMPO Executive Board and Technical Advisory Committee (TAC) meetings are being submitted for review and comment. The normal criteria are that TAC meetings are scheduled for the second Thursday of each month at YMPO, starting at 9:00 a.m., and Board meetings are scheduled for the last Thursday of each month, starting at 3:30 p.m.

**This item is on the agenda for information, discussion, and possible action To approve the schedules for calendar year 2026 meetings of the YMPO Executive Board and TAC. Ms. Lucia Zamudio will present this item, and further information is included in information summary as Item 11.**

12. YMPO Newsletter – Gary Knight Memorial Highway Ceremony

YMPO has launched a Newsletter intended to provide regular updates on regional transportation planning efforts, ongoing and upcoming projects, partnerships, and funding opportunities shaping Yuma County's transportation future. Our goal is to enhance communication with member agencies, partners, and the public; highlight YMPO's work and regional success; and support transparency and engagement in the transportation planning process. Staff will share the first edition, highlighting the YMPO-led dedication of the Gary Knight Memorial Highway naming collaboration.

**This item is on the agenda for information and discussion only. YMPO Executive Director will present this item; further details are contained in information summary 12.**



13. Comprehensive Safety Action Plan Draft (Scope of Work)

YMPO was awarded the Safe Streets for All (SS4A) grant in fiscal year 2024 to carry out a Comprehensive Safety Action Plan. The SS4A program funds regional studies to prevent roadway death and serious injuries. YMPO is presenting this item to the Executive Board members for their recommendations and comments prior to a competitive solicitation for consulting services.

**This item is on the agenda for information and discussion only. Ms. Figueroa and Mr. Villegas will present this item; further details are contained in information summary 13.**

14. Summary of Current Events/Board Member Reports/Executive Director's Report & Comments by Other Participants.

This agenda item is an opportunity for members and staff to update the Board regarding recent occurrences, as shown below. If written information is available, it will be included in the attached information summary.

- A. Staff Reports - Future Meetings.
- B. TAC Minutes.
- C. Conference Updates (AZRTS, and Roads and Streets).
- D. MPO/COG Director/Planner Meetings.
- E. Rural Transportation Advocacy Council activities.
- F. Projects - Economic Development and Transportation.
- G. Status Report on AZ Smart Fund.

**This item is on the agenda for information, discussion, and for Board members and other staff reports and comments.**

15. Possible Future Agenda Items

The following items will be heard at a future meeting. Members are encouraged to suggest topics for discussion at a future Board meeting:

- A. Annual Declaration of Votes Calendar Year 2026
- B. RTAC Legislative Update on Priority Projects and AZ SMART
- C. Transportation Alternatives Program
- D. Election of Executive Board Officers – Calendar Year 2026
- E. Entity Dues from Member Agencies (Actuals)

15. Progress Reports.

Members and staff will update the Board on the progress of ongoing projects and other recent events:

- A. Oct 30 – YMPO Executive Board Meeting (CF, JR, JH, FV, LL)
- B. Oct 31 – RORS Public Outreach at 2025 Scary and Safe: Trick or Treat (FV)
- C. Nov 03 – Staff Meeting (CF, JR, JH, FV, LL, LZ)
- D. Nov 03 – Civic Center Tech Testing (JH)
- E. Nov 03 – YMPO RORS Monthly Check-In (CF, JH, FV)



- F. Nov 03 – Gary Knight Memorial Highway On-Site Coordination (CF, JR, JH, FV, LL, LZ)
- G. Nov 05 –Implementation Workshop Webinar Day 2 (JR, LL)
- H. Nov 05 – Priority Planning Advisory Committee (PPAC) (CF)
- I. Nov 06 – Gary Knight Memorial Highway Ceremony (CF, JR, JH, FV, LL, LZ)
- J. Nov 12 – Project Delivery Academy - Module 5 - Project Advertising, Construction and Construction Closeout (CF, JH, FV)
- K. Nov 12 – Regional Mobility Committee (JR)
- L. Nov 12 – YMPO Roads of Regional Significance – MCAS (FV)
- M. Nov 12 – SS4A 2024 YMPO Comprehensive Safety Action Plan & Demonstration Grant, Kickoff Meeting (CF, FV, LL)
- N. Nov 12 – Gary Knight Memorial Highway Social Media Post Meeting (CF, LL, LZ)
- O. Nov 13 – YMPO TAC Meeting (CF, JR, JH, FV, LZ)
- P. Nov 13 – 2025 Regional Allocation Advisory Committee Meeting (CF, FV)
- Q. Nov 17 – ADOT MPD Corridor Profile Studies Update: Northern and Southern Interstates - TAC Meeting #1 (CF, FV)
- R. Nov 17 – TTP Flyer Delivery to Senior Centers (JR)
- S. Nov 17 – RTAC Board Meeting (CF, FV)
- T. Nov 17 – CTS Meeting (FV)
- U. Nov 18 – Mobility Management addition to YMPO Website (JR, JH)
- V. Nov 18 – Yuma PM10 SIP Update Meeting (CF, FV)
- W. Nov 19 – Ride the YCAT Bus - Route Familiarization (JR)
- X. Nov 19 – Travel Training Program - Route Learning (JR)
- Y. Nov 20 – Binational Aerospace Summit 2025 (CF)
- Z. Nov 20 – WACOG-Networking for Community Resources (JR)
- AA. Nov 20 – Arizona Incoming Planner Information Exchange (JH, FV)
- BB. Nov 20 – YMPO Roads of Regional Significance – MCAS (FV)
- CC. Nov 20 – Transportation Alternatives TAC Meeting #4 (JH)
- DD. Nov 21 – Arizona State Transportation Board Meeting -Wickenburg (CF)
- EE. Nov 24 – Audit Meeting Prep (CF, LL)
- FF. Nov 24 – Yuma SS4A Opp: YMPO, HighStreet, MobilityMatrix (CF, JH, JR, FV)
- GG. Nov 24 – Meeting to Discuss YMPO SS4A Safety Action Plan (CF, JR, JH, FV)
- HH. Nov 24 – YMPO Audit Inquiries (CF)
- II. Nov 24 – Travel Training w/Art – Interview Process (JR)
- JJ. Nov 25 – FY25 DCIP Debrief US95 Safety Improvement (CF, JH)
- KK. Nov 25 – YMPO Audit Inquiries (LL)
- LL. Nov 26 – YMPO MS2 & Gap Map Working Session (CF, JH)
- MM. Dec 02 – MPO/COG Directors Meeting – Traveled to Phoenix (CF)
- NN. Dec 02 – YMPO RORS Monthly Check-In (FV)
- OO. Dec 08 – Staff Meeting (CF, JR, JH, FV, LL, LZ)
- PP. Dec 08 – ADOT/YMPO Coordination Meeting (CF, FV)
- QQ. Dec 08 – Yuma Region Bicycle Coalition (JR)
- RR. Dec 10 – Project Delivery Academy - ROAD Portal and Maintenance (CF, JH, FV)
- SS. Dec 11 – YMPO TAC Meeting (CF, JR, JH, FV, LL, LZ)
- TT. Dec 11 – YMPO Holiday Luncheon (CF, JR, JH, FV, LL, LZ)



UU. Dec 11 – YMPO Executive Board Meeting (CF, JR, JH, FV, LL, LZ)

16. Adjournment.

*Notice: In accordance with the Americans with Disabilities Act (ADA) and section 504 of the Rehabilitation Act of 1973, YMPO does not discriminate on the basis of disability, in the admission of, or access to, or treatment or employment in, its programs, activities, or services. If you have any questions regarding YMPO programs, activities, or services, please contact Crystal Figueroa at 928-783-8911.*

Anticipated Future 2026 Meetings

Future meetings will continue at the YMPO office at 230 West Morrison Street, Yuma, Arizona 85364. Members may participate in person, OR they may participate electronically by computer and/or telephone (or both), using the GoToMeeting portal. In general, meetings will be held on the last Thursday of each month, and the next two meetings are scheduled for January 29, 2026, and February 26, 2026.





## YMPO EXECUTIVE BOARD MEETING MINUTES

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### EXECUTIVE BOARD

#### Regular Meeting

Thursday, October 30, 2025  
3:30 P.M.

The Meeting will be held In-Person and/or using GoToMeeting by Video and/or Teleconference from the Main Conference Room at the YMPO Offices at 230 West Morrison Street, Yuma, Arizona 85364

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1. Call to Order and the Pledge of Allegiance

The Yuma Metropolitan Planning Organization (YMPO) Vice Chair, Cocopah Indian Tribe Councilmember, Wynnne Ortega, called the YMPO Executive Board (the Board) meeting to order at 3:37 p.m. and asked the Board to join her, in reciting the Pledge of Allegiance.

2. Roll Call Attendance and Declaration of Votes

The YMPO Accountant II/Executive Assistant, Lulu Lopez, called the roll as follows:

YMPO Executive Board Members Present:

Vice-Chair	Wynnne Ortega, Councilmember, Cocopah Indian Tribe ^
Secretary/Treasurer	Luis Galindo, Councilmember, City of Somerton ^
Member	Cecilia McCollough, Councilmember, Town of Wellton ~
Member	Arturo Morales, Councilmember, City of Yuma ^
Member	Karen Watts, Councilmember, City of Yuma ^
Member	Carol Smith, Deputy Mayor, City of Yuma ^
Member	Paul Patane, Southwest District Administrator, ADOT for Sam Elters^

^ Attended in person.

~ Participated by teleconference.

As five of seven constituent member agencies were present, the quorum requirement was met.

YMPO Executive Board Members Absent

Chairwoman	Maria Cecilia Cruz, Councilmember, City of San Luis *
Member	Martin Porchas, Board of Supervisors, Yuma County *
Member	Darren Simmons, Board of Supervisors, Yuma County *
Member	Sam Elters, Arizona State Transportation Board, ADOT #

# Not present, but was represented by proxy by another member, or attendee.

\* Not present, and not represented by proxy by another member, or attendee.



Other Attendees Present:

Paul Patane, Southwest District Administrator, ADOT

YMPO Staff Present:

Crystal Figueroa	Executive Director
Fernando Villegas	Senior Transportation Planner
Jesus Aguilar, Jr	Mobility Manager
Lourdes Lopez	Accountant II/Executive Assistant
Jeffery Heinrichs	IT Manager/Associate Planner

Declaration of Votes

Executive Director Crystal Figueroa noted that, with all City of Yuma representatives in attendance, the annual declaration of votes stands as affirmed.

3. Title VI Declaration and Call to the Public

The Chairwoman called on Jesus Aguilar, Jr., YMPO Mobility Manager, who read the YMPO Title VI obligations.

No members of the public were present to address the Board.

Chairwoman Ortega noted for the record that City of Somerton Councilmember, Luis Galindo, arrived at 3:40 p.m.

4. Consent Agenda

- A. Approval of September 18, 2025, Board Meeting Minutes
- B. YMPO Income/Expenditure Report for September 2025.

Ms. Figueroa stated that a correction was needed, noting that the agenda listed the August 28th Board meeting minutes and the YMPO Income and Expenditure Report for August 2025, when both items should have referenced September 2025. She apologized for the oversight and clarified that the documents included in the packet were correct, with only the agenda containing the incorrect dates. She further noted that the consent agenda approval pertained to the meeting minutes from September 18, 2025, and the YMPO Income and Expenditure Report for September.

MOTION: Councilmember, Art Morales, motioned to approve both Item A and B of the consent agenda. Deputy Mayor, Carol Smith, seconded, and the motion was unanimously approved.

5. FY 2026-2030 Transportation Improvement Program (TIP) Amendment #1

YMPO Senior Transportation Planner, Mr. Fernando Villegas, presented this item to the Board. He reported that the Executive Board had previously approved the FY 2026–2030 TIP on July 31, 2025, and this amendment represented the first set



of requested changes since its adoption. Mr. Villegas explained that the amendment would add STBG funds in FY 2026 for the shared pathway project along the West Main Canal between Avenue B and Avenue C, incorporate three HURF exchange projects into FY 2027–2029, and include ADOT-requested updates to reflect funding adjustments after the Executive Board’s July 2025 approval. He summarized TAC recommendations from the August and September 2025 meetings, including the programming of remaining FY 2026 STBG funds, creation of a new project with a local match component, and the addition of the Carbon Reduction Program project already identified for this segment. He further outlined the FY 2027–2029 projects, including improvements in San Luis and pavement rehabilitation in the City of Yuma. He described the ADOT revisions related to state and federal funding reallocations and STIP number updates. Mr. Villegas also noted changes requested by Yuma County and the City of San Luis involving HSIP projects that had either received prior funding or required adjustments to align with eligibility and updated funding tables. He concluded by stating that the Technical Advisory Committee recommended approval of FY 2026–2030 TIP Amendment #1.

MOTION: ADOT Southwest District Administrator, Paul Patane, moved to approve the FY 2026-2030 TIP Amendment #1. Councilmember Morales seconded, and the motion was unanimously approved.

6. YMPO AZ SMART Application – Approved

Ms. Figueroa reported that the topic was a continuation of prior discussions regarding the Arizona Smart Fund, which was established by the Arizona State Legislature in 2022 with \$50 million for ADOT, cities, and counties in competing for federal discretionary surface transportation grants. She explained that ADOT administers the program and the State Transportation Board approves all awards. Ms. Figueroa informed the Board that YMPO had submitted an application for \$100,000 in local match reimbursement for the 2024 Safe Streets for All (SS4A) grant, and that the State Transportation Board approved the request at its meeting on September 19, 2025. She noted that a chart included in the packet illustrated all awarded amounts within the YMPO region, totaling \$10,934,000 and leveraging approximately \$45 million in federal grants. She emphasized that this funding stream continues to be a significant benefit for rural Arizona and that approximately \$8,705,000 remained available for member agencies to apply for, allocated across population-based funding categories. Ms. Figueroa highlighted that securing the Smart Fund award eliminates the need for YMPO to commit \$100,000 in local funds for the regional Comprehensive Safety Action Plan and reiterated that completing the plan is essential before member agencies can pursue future implementation-level capital projects under the SS4A program.

Mr. Villegas added that he was currently developing the scope of work for the Comprehensive Safety Action Plan. He explained that once the plan is completed,



member agencies would have approximately three years to apply for construction or implementation funding. He stated that YMPO's consultant would include a guidance component to assist member agencies in preparing future applications. Mr. Villegas also noted that the City of Yuma was pursuing its own SS4A project separately and, as a result, would not be included in the regional plan; however, he reported that YMPO will ensure it is coordinated with the City's ongoing project. The remaining agencies would be included, with potential opportunities for HSIP-related components to be incorporated as part of the safety planning effort.

7. Travel Training Program

YMPO Regional Mobility Manager JR Aguilar presented the YMPO Travel Training Program (TTP) update to the Board. He reported that YMPO had launched the program in Yuma County to help individuals, particularly those with disabilities or limited transit experience, learn to travel independently using the YCAT system. Mr. Aguilar explained that the program builds prior regional mobility and accessibility efforts by providing practical, hands-on transit education. He noted that recent outreach efforts included distributing promotional flyers to YCIPTA for placement on YCAT buses and sharing them with libraries across the county to raise awareness, encourage referrals, and increase enrollment. Additional distributions will occur at senior centers and community centers. Mr. Aguilar stated that the upcoming outreach would include targeted advertising in local radio and newspapers in both English and Spanish. He also reported that foundational steps were underway to establish an online registration portal on [ympo.org](http://ympo.org) and to schedule initial interview sessions. He concluded by stating that YMPO expects these efforts to support a successful program launch and that progress updates will be provided at future meetings. Board members were encouraged to share the program information and offer questions or feedback.

Councilmember Karen Watts asked whether program materials could be posted on agency bulletin boards or other public locations. Mr. Aguilar responded that materials could be shared widely and welcomed suggestions for additional distribution sites. He stated that he was working to place flyers in senior centers and other community gathering areas, noting that the process varied by facility and required coordination. He emphasized that the program was intended for all residents in the county and encouraged anyone interested in learning to use the transit system to contact him for individualized assistance.

YMPO Treasurer and Councilmember Luis Galindo asked whether the City of Somerton's senior center had been approached. Mr. Aguilar explained that while senior centers had not yet been visited, outreach had already begun at libraries in San Luis and Somerton, and senior centers, including the new Somerton Resource Center, were included in the upcoming outreach plan. He invited Board members to email him or Ms. Figueroa with recommended posting locations.



Councilmember Morales expressed support for the program and noted that many residents, including low-income families, could benefit from increased independence through transit training. He asked about the duration of the program. Mr. Aguilar explained that the length of training would depend on each participant's learning needs and barriers, as identified during the intake interview. He shared that some individuals learn quickly while others require step-by-step assistance. He stated that the program was designed to be fully hands-on, potentially including guided trips from a participant's home or nearest bus stop to ensure they could travel confidently and independently.

Vice Mayor Smith stated that the program could be valuable for families facing transportation challenges, particularly in settings such as hospital case management where patients often lack reliable transportation. Ms. Figueroa added that group presentations delivered by Mr. Aguilar to targeted audiences could further support community outreach and education. Mr. Aguilar confirmed that group trainings were possible and noted that small group sessions could be practical in multi-unit housing areas or other locations with clusters of potential participants. He encouraged Board members to share program information with anyone who might benefit. He also reported that YMPO was developing an online intake form within a new mobility management section of the YMPO website to streamline registration, and that the program flyer would be made available online for members attending virtually or wishing to distribute it electronically.

8. FTA 5305e Grant for Short-Range Transit Plan – Regional Letter of Support

Ms. Figueroa reported that ADOT had released the FTA Section 5305(e) Notice of Funding Opportunity for transit planning activities. She stated that YMPO had already identified the Short-Range Transit Plan as an activity in the Unified Planning Work Program for FY 2026–2027, noting that the previous plan was completed in June 2021, which placed the region within the best practice recommended four to five-year update cycle. She explained that this funding opportunity aligns well with the region's planning needs and that YMPO staff prepared a grant application and submitted. Ms. Figueroa informed the Board that a letter of support was also requested for the application, and that Chairwoman Cecilia Cruz had signed it, as the activity was already included in the approved Unified Planning Work Program. The letter primarily served to strengthen the application. She noted that YMPO was requesting \$150,000 to complete the study. Ms. Figueroa highlighted the regional importance of conducting coordinated transit planning with YCIPTA, particularly as the region continues to grow and service gaps emerge. She concluded by stating that the Short-Range Transit Plan would help identify and prioritize future transit service and infrastructure investments.

MOTION: Councilmember Morales moved to approve the Regional Letter of Support for the FTA 5305e Grant for a Short-Range Transit Plan. Councilmember Watts seconded, and the motion was unanimously approved.



9. FY 2026-27 YMPO Unified Planning Work Program (UPWP) Amendment #1

Ms. Figueroa presented the item regarding Unified Planning Work Program (UPWP) Amendment #1. She explained that YMPO develops a two-year UPWP and an annual budget, outlining all operational tasks and major planning activities in coordination with member agencies. She noted that the current UPWP was approved on May 29, 2025. She stated that the amendment reflected adjustments resulting from year-end closeout of the state fiscal year and the start of the new federal fiscal year, incorporating actual funds carried forward and updated estimates for FY 2026. Ms. Figueroa summarized the changes, highlighting that YMPO had proposed to ADOT the adoption of a federally authorized 15 percent de minimis indirect cost rate for in-kind revenue, pursuant to federal regulations, effective July 1. She explained that YMPO had previously relied on the Yuma County Cost Allocation Plan for in-kind match calculations; however, the most recent plan resulted in negative costs for YMPO, making the methodology no longer practical. She reported that ADOT had approved YMPO's request and that the new methodology was required to be reflected in the UPWP.

Ms. Figueroa noted additional adjustments including updated staff salaries to reflect current compensation levels, corrected carry-forward balances from FY 2025 to FY 2026, and an increase in Section 5305(a) funds from the originally programmed \$120,000 to \$150,000 to support the Short-Range Transit Plan. She clarified that the Section 5310 award was corrected from \$90,000 to the actual award of \$100,000. She stated that the T100 Administration and Management budget was reduced from \$197,000 to \$193,000 due to minor operational adjustments, and that carried-forward STBG funds were programmed for previously completed planning efforts, including the Long-Range Transportation Plan and the Complete Streets Concept Study. She added that \$17,000 in Section 5310 funds was programmed to support Mobility Management training activities, including the Travel Training Program and PASS training, and that the Roads of Regional Significance Study was increased from \$87,000 to \$104,000, fully funding the project for FY 2026.

Ms. Figueroa also reported that several projects were reduced or deferred to the following year due to lower-than-anticipated carry-forward balances. These included the TMA Study on the I-8 Corridor and various planned capital expenditures, such as staff desk replacements. She stated that essential facility needs, such as the YMPO roof replacement, could be funded with local funds if required. She concluded by noting that all changes applied specifically to the FY 2026 portion of the UPWP.

Councilmember Morales asked for clarification on the I-8 study that had been deferred and inquired about its purpose. Ms. Figueroa explained that the study was intended to evaluate potential improvements along Interstate 8 in response to ongoing regional growth and congestion identified in the Long-Range



Transportation Plan, including considerations related to the 8½ E Interchange. She stated that the effort was envisioned as a preliminary “mini-DCR”-type planning document that would support future project development. Ms. Figueroa added that she had discussed the study with ADOT’s Southwest District Engineer, Paul Patane, and was considering elevating the request to the State Transportation Board to advocate for state funding, acknowledging that although challenging, it was important to pursue available opportunities.

In response to a follow-up question from Councilmember Morales regarding whether the goal was to retain the project in FY 2026, Ms. Figueroa explained that the timeline would depend on funding availability. She stated that if state funding were secured within the remaining months of the fiscal year, the study could proceed in FY 2026; however, current federal planning funds were insufficient, requiring YMPO to defer the project and prioritize ongoing studies and pending grant-funded efforts such as the Short-Range Transit Plan. Councilmember Morales noted growing congestion across the Yuma County corridor, including significant backup at the 16th Street exit, and emphasized the community’s support for advancing needed improvements. Ms. Figueroa agreed, stating that regional advocacy before the State Transportation Board would be important and that the study remained a priority for the following year, despite current funding constraints. She reiterated her intent to explore state funding options, noting that I-8 is a state highway and that pursuing additional resources was worthwhile even if the outcome was uncertain.

Mr. Patane asked whether the proposed work would constitute a design study, a DCR, or a preliminary feasibility analysis. Ms. Figueroa clarified that the effort would be framed as a feasibility study, either evaluating corridor improvements generally or focusing specifically on the 8½ E Interchange, depending on available resources and ADOT coordination.

MOTION: Councilmember Morales moved to approve the FY 2026-27 YMPO Unified Planning Work Program (UPWP) Amendment #1. Councilmember Watts seconded, and the motion was unanimously approved.

10. Summary of Current Events/Board Member Reports/Executive Director’s Report & Comments by Other Participants.

This agenda item is an opportunity for members and staff to update the Board regarding recent occurrences, as shown below. If written information is available, it will be included in the attached information summary.

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- E. Rural Transportation Advocacy Council activities.



- F. Projects - Economic Development and Transportation.
- G. Status Report on AZ Smart Fund

Ms. Figueroa reported that YMPO staff and several Board members attended the Rural Transportation Summit in Sierra Vista and expressed appreciation for the strong regional presence at the event. She noted that the summit provided valuable opportunities for learning, collaboration, and engagement with statewide transportation partners, and invited Board members to share any comments or observations from the conference. Vice Mayor Smith stated that she enjoyed the summit, emphasizing that transportation work involves continual learning and that the event offered both informative speakers and meaningful networking opportunities. Councilmember Morales shared that his key takeaway was the example presented by the City of Maricopa, highlighting the extensive advocacy efforts required to advance major transportation projects. Ms. Figueroa added that Maricopa's success was due not only to its advocacy but also to its ability to generate local funding support, which contributed to a strong project outcome.

Ms. Figueroa also announced the upcoming Gary Knight Memorial Highway ceremony scheduled for Thursday, November 6, at the Yuma Civic Center. She reported that RSVPs had been received and that staff were finalizing event logistics in preparation for the ceremony. In response to a question from Vice Mayor Smith about whether the event was open to the public, Ms. Figueroa clarified that it was an invitation-only event due to the hosted brunch and the logistical challenges of accommodating the general public.

11. Possible Future Agenda Items

- A. Transportation Alternatives Program
- B. Gary Knight Memorial Highway Ceremony
- C. FY 2026-2027 UPWP Amendment #2
- D. Travel Policy Update

12. Progress Report

Members and staff will update the Board on the progress of ongoing projects and other recent events:

Sep 19 – Arizona State Transportation Board Meeting, Tuba, City (CF)  
Sep 22 – Travel Training Flyer Delivery to YCAT (JR)  
Sep 22 – YRBC- TDF meeting (JR)  
Sep 22 – RTAC Board Meeting (CF, FV)  
Sep 22 – Yuma Road Safety Action Plan TAC Meeting 1 (CF, FV)  
Sep 22 – CTS meeting (FV)  
Sep 22 – Deltek Inc. Records Request Review (CF, LZ)  
Sep 23 – ADOT – FY26 ICAP/ICRP Review – Draft Memo – YMPO (CF, LL)  
Sep 24 – 5305(e) FY2025 Transit Planning Application Webinar (JR)  
Sep 24 – 26 2025 Arizona Conference on Roads and Streets (CF, JR, JH, FV, LL, LZ)  
Sep 29 – NAU/SCP Program Review (JR)  
Sep 30 – Yuma, AZ Game Changer presentation by Rhythm Engineering (JH)  
Oct 01 – Priority Planning Advisory Committee (PPAC) (CF)



Oct 06 – Staff Meeting (CF, JR, JH, FV, LL, LZ)  
Oct 06 – YMPO RORS Monthly Check-In (FV, JH)  
Oct 07 – DCIP Meeting w/ Marth Solorzano (CF, JH)  
Oct 07 – YMPO Traffic Program GIS Meeting (JH)  
Oct 08 – Project Delivery Academy - Module 4 - Project Design and Securing Clearances (CF, JH, FV)  
Oct 08 – Travel Training Flyer Delivery (JR)  
Oct 09 – YMPO TAC Meeting (JR, JH, FV, LZ)  
Oct 09 – YMPO Civic Center Meeting (CF, LL)  
Oct 09 – Mobility Managers Meeting (JR)  
Oct 09 – IT Risk Assessment - YMPO (JH)  
Oct 10 – COG/MPO Planners Meeting (CF, JH, FV)  
Oct 13 – PASS Exam Arnulfo Trigueros (JR)  
Oct 14 – YMPO – Risk Assessment (QB) (LL)  
Oct 14 – MPO/COG Directors Meeting (CF)  
Oct 14 – Traffic Management System (JH, FV)  
Oct 15 – 17 – AZ Transportation Policy Summit (CF, JR, JH, FV, LL, LZ)  
Oct 16 – WACOG-Networking for Community Resources (JR)  
Oct 16 – Arizona Incoming Planner Information Exchange (JH, FV)  
Oct 17 – Arizona State Transportation Board Meeting - Sierra Vista (Rural Transportation Summit) (CF)  
Oct 20 – RTAC Advisory Committee (CF)  
Oct 20 – Tour de Fields (JR)  
Oct 20 – ADOT/YMPO Coordination Meeting (CF, JH, FV)  
Oct 20 – CTS Meeting (FV)  
Oct 21 – Yuma PM10 SIP Update Meeting (CF, FV)  
Oct 27 – RTAC Board Meeting (CF, FV)  
Oct 27 – Yuma, Arizona Event ADOT/DPS (CF, JR, FV)  
Oct 28 – 30 – Safe Routes to School Summit 2025 (CF, JR, JH, FV)  
Oct 30 – Title VI Training for EB and Staff (JR)  
Oct 30 – YMPO Executive Board Meeting (CF, JR, JH, FV, LL, LZ)

13. Personnel: Executive Director's Maternity Leave under FMLA and (Short-Term Leadership)

Ms. Figueroa introduced the final item concerning personnel matters related to the Executive Director's upcoming maternity leave and the associated short-term leadership discussion. She noted that this item required the Board to convene into Executive Session. She explained that, if the Board chose to enter Executive Session, staff would be excused from the meeting. Given the late hour, there would be no need for staff to return once the session concluded.

MOTION: Councilmember Morales moved to convene into Executive Session. Vice Mayor Smith seconded the motion, and it was unanimously approved.

At 4:45 p.m., the Executive Board entered Executive Session.



14. Reconvene to Public Meeting

MOTION: Vice Mayor Smith motioned to reconvene the public meeting. Councilmember Watts seconded the motion, and it was unanimously approved.

15. Executive Director's Maternity Leave under FMLA and (Short-Term Leadership) – Open Discussion

Ms. Figueroa stated that, as discussed in Executive Session, the agenda item concerned information, discussion, and possible action regarding short-term leadership during the Executive Director's upcoming family medical leave for the care of her second child, anticipated from January through March and potentially into early April. She explained that the proposed action included contracting with Mr. Paul Ward under the Special Projects line item in the UPWP, utilizing local funds.

MOTION: Councilmember Watts moved to approve a possible contract with Mr. Paul Ward for Short-Term Leadership while Executive Director is on Family Medical Leave for approximately January to April timeframe using YMPO local funding for this procurement. Vice Mayor Smith seconded, and the motion was unanimously approved.

Ms. Figueroa reminded the Board that no Executive Board meeting would be held in November and that the November and December meetings would be combined, with the combined meeting scheduled for Thursday, December 11th. She explained that this adjustment was due to the holiday season and associated travel. She noted that the meeting would take place on the same day as the Technical Advisory Committee meeting and that YMPO traditionally hosted a Christmas luncheon on that date. Ms. Figueroa asked whether the Board would be open to moving the Executive Board meeting from 3:30 p.m. to 1:30 p.m. to allow for a combined luncheon and meeting, with lunch at approximately 12:00 p.m. and the meeting beginning at 1:30 p.m. She stated that the meeting time could remain at 3:30 p.m. if the Board preferred. **The Board agreed to move the meeting time to 1:30 p.m.**

16. Adjournment.

Having no further business to discuss, Chairwoman Ortega adjourned the meeting at 5:44 p.m.

*Notice: In accordance with the Americans with Disabilities Act (ADA) and section 504 of the Rehabilitation Act of 1973, YMPO does not discriminate on the basis of disability, in the admission of, or access to, or treatment or employment in, its programs, activities, or services. If you have any questions regarding YMPO programs, activities, or services, please contact Crystal Figueroa at 928-783-8911.*



Anticipated Future 2025 Meetings

Future meetings will continue at the YMPO office at 230 West Morrison Street, Yuma, Arizona 85364. Members may participate in person, OR they may participate electronically by computer and/or telephone (or both), using the GoToMeeting portal. The next meeting will be combined November/December meeting on Thursday, December 11, 2025. The following meeting will be back to the original schedule of the last Thursday of each month, on January 29, 2026.

Preparation and Approval of Minutes:

Minutes prepared by:

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Lulu Lopez, Accountant II/Executive  
Assistant

Minutes reviewed to form by:

Minutes approved in regular session on  
December 11, 2025

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Crystal Figueroa, Executive Director,  
Yuma Metropolitan Planning Organization

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Councilmember Maria Cecilia Cruz,  
Chairwoman, YMPO Executive Board



# Yuma Metropolitan Planning Organization

## Revenue & Expense Budget Performance

### October 2025

	Oct 25	Jul - Oct 25	YTD Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · ADOT Grant</b>				
4001 · PL	0.00	187,235.69	480,625.00	38.96%
4002 · SPR	0.00	78,650.35	219,045.00	35.91%
4004 · STBG	2,916.98	173,885.19	69,756.00	249.28%
4005 · 5305d (CPG)	0.00	40,772.20	159,980.00	25.49%
<b>Total 4000 · ADOT Grant</b>	2,916.98	480,543.43	929,406.00	51.7%
4007 · PL ISATO	0.00	16,916.97	10,240.00	165.21%
4008 · SS4A Grant (USDOT)	0.00	0.00	240,000.00	0.0%
<b>4010 · FTA Grant</b>				
4020 · 5303/5305	0.00	0.00	150,000.00	0.0%
<b>Total 4010 · FTA Grant</b>	0.00	0.00	150,000.00	0.0%
4050 · ADEQ Grant	0.00	0.00	10,000.00	0.0%
<b>4055 · 5310 Funds</b>				
4056 · RTAP	0.00	0.00	1,000.00	0.0%
4055 · 5310 Funds - Other	22,763.53	48,691.52	122,764.00	39.66%
<b>Total 4055 · 5310 Funds</b>	22,763.53	48,691.52	123,764.00	39.34%
4200 · YMPO UPWP Dues	0.00	0.00	80,565.84	0.0%
4400 · Interest Income	6,210.38	15,199.73	29,318.00	51.84%
<b>4600 · Charges for Services</b>				
4904 · Traffic Count Revenue	0.00	454.00	15,200.00	2.99%
4600 · Charges for Services - Other	0.00	0.00	0.00	0.0%
<b>Total 4600 · Charges for Services</b>	0.00	454.00	15,200.00	2.99%
<b>4700 · Other Revenue</b>				
4907 · Misc Revenue	0.00	0.00	0.00	0.0%
<b>Total 4700 · Other Revenue</b>	0.00	0.00	0.00	0.0%
<b>Total Income</b>	31,890.89	561,805.65	1,588,493.84	35.37%
<b>Gross Profit</b>	31,890.89	561,805.65	1,588,493.84	35.37%
<b>Expense</b>				
<b>5110 · Payroll Expenses</b>				
5111 · Fringe Benefits	4,194.95	11,935.69	36,897.68	32.35%
5112 · Part Time Staff-Salaries				
5133 · Part Time Staff-Salaries- Local	973.53	2,924.49	11,422.32	25.6%
5112 · Part Time Staff-Salaries - Other	5,752.94	18,855.70	64,291.17	29.33%
<b>Total 5112 · Part Time Staff-Salaries</b>	6,726.47	21,780.19	75,713.49	28.77%
5113 · Full Time Staff-Salaries	48,109.50	134,242.23	418,031.00	32.11%
5115 · Health Insurance-ER Portion	6,948.98	27,795.92	83,387.82	33.33%
5116 · ASRS	5,773.14	16,109.05	49,594.23	32.48%
5118 · FUTA Payroll Expense	15.84	67.98	588.00	11.56%
5120 · Life Insurance	130.00	650.00	1,872.00	34.72%
<b>Total 5110 · Payroll Expenses</b>	71,898.88	213,762.06	667,286.22	32.04%



# Yuma Metropolitan Planning Organization

## Revenue & Expense Budget Performance

### October 2025

	Oct 25	Jul - Oct 25	YTD Budget	% of Budget
<b>5123 · Consulting Services</b>				
<b>5134 · Contractual-Local</b>	0.00	1,151.95	78,652.00	1.47%
<b>5123 · Consulting Services - Other</b>	23,514.17	108,700.38	599,103.00	18.14%
<b>Total 5123 · Consulting Services</b>	23,514.17	109,852.33	677,755.00	16.21%
<b>5124 · Staff Training/Education</b>				
<b>5137 · Staff Training/Edu Reimb-Local</b>	0.00	990.00	7,000.00	14.14%
<b>5124 · Staff Training/Education - Other</b>	-279.00	429.00	2,722.00	15.76%
<b>Total 5124 · Staff Training/Education</b>	-279.00	1,419.00	9,722.00	14.6%
<b>5125 · Audit Services</b>	0.00	0.00	25,850.00	0.0%
<b>5126 · Payroll Processing Fees</b>	835.62	1,729.39	5,200.00	33.26%
<b>5128 · Accounting Services</b>	0.00	19,800.00	25,000.00	79.2%
<b>5129 · Public Participation</b>	0.00	456.84	500.00	91.37%
<b>5131 · Data Process, Software, Hardwar</b>	0.00	7,973.55	15,000.00	53.16%
<b>5132 · Furniture and Equipment</b>	0.00	4,243.81	8,300.00	51.13%
<b>5139 · RTAP Expense</b>	0.00	0.00	1,000.00	0.0%
<b>5140 · Legal</b>	0.00	0.00	7,000.00	0.0%
<b>5147 · Mobility Management Program</b>	739.73	2,378.58	17,044.00	13.96%
<b>5150 · IT Support</b>	0.00	0.00	500.00	0.0%
<b>5151 · Building Ins, property tax</b>	0.00	5,040.00	5,500.00	91.64%
<b>5152 · Equipment Maintenance</b>	95.49	300.11	1,300.00	23.09%
<b>5153 · Office Supplies</b>	0.00	723.92	2,100.00	34.47%
<b>5154 · Postage</b>	0.00	77.75	150.00	51.83%
<b>5155 · Printing</b>	0.00	135.07	650.00	20.78%
<b>5157 · Publications, Subscriptions</b>	0.00	700.63	1,000.00	70.06%
<b>5158 · Registration Fees</b>	0.00	7,495.00	11,700.00	64.06%
<b>5159 · Special Meetings</b>	0.00	0.00	3,000.00	0.0%
<b>5160 · Telecommunications</b>	766.45	3,562.52	12,000.00	29.69%
<b>5161 · Vehicle Purchase</b>	0.00	0.00	0.00	0.0%
<b>5162 · Vehicle Insurance</b>	0.00	8,072.00	8,500.00	94.97%
<b>5163 · Vehicle Maint., Repairs, Parts</b>	150.64	258.28	500.00	51.66%
<b>5164 · YMPO Memberships &amp; Dues</b>	299.00	3,167.14	5,000.00	63.34%
<b>5165 · Finance Charges and Interest</b>	0.00	0.00	100.00	0.0%
<b>5166 · Website Maintenance</b>	0.00	247.87	200.00	123.94%
<b>5167 · Miscellenous Consumables</b>	1,023.35	1,528.13	3,500.00	43.66%
<b>5168 · Employee Recruitment</b>	0.00	0.00	200.00	0.0%
<b>5169 · Miscellaneous-Expense</b>	676.28	1,406.20	7,000.00	20.09%
<b>5171 · Alarm System</b>	120.00	240.00	700.00	34.29%
<b>5173 · Electric Bill</b>	685.78	3,691.02	9,000.00	41.01%
<b>5174 · Grounds Maintence</b>	250.00	1,000.00	4,500.00	22.22%
<b>5175 · Janitorial</b>	900.00	3,060.00	9,840.00	31.1%
<b>5179 · Office Building Repairs</b>				
<b>5181 · Pest Control</b>	255.00	330.00	520.00	63.46%



# Yuma Metropolitan Planning Organization

## Revenue & Expense Budget Performance

October 2025

	Oct 25	Jul - Oct 25	YTD Budget	% of Budget
5179 · Office Building Repairs - Other	0.00	108.39	5,000.00	2.17%
<b>Total 5179 · Office Building Repairs</b>	<b>255.00</b>	<b>438.39</b>	<b>5,520.00</b>	<b>7.94%</b>
5182 · Sewer & Water	166.40	648.50	3,500.00	18.53%
5190 · Travel - Local & Outside County	4,330.01	9,445.26	18,000.00	52.47%
5191 · T530- Traffic Count Fuel	221.87	946.91	3,000.00	31.56%
5630 · T530 Traffic Count Equipment				
5631 · T530-Local COY Materials	0.00	0.00	2,533.17	0.0%
5630 · T530 Traffic Count Equipment - Other	77.60	1,110.64	5,500.00	20.19%
<b>Total 5630 · T530 Traffic Count Equipment</b>	<b>77.60</b>	<b>1,110.64</b>	<b>8,033.17</b>	<b>13.83%</b>
<b>Total Expense</b>	<b>106,427.27</b>	<b>414,910.90</b>	<b>1,584,650.39</b>	<b>26.18%</b>
<b>Net Ordinary Income</b>	<b>-74,536.38</b>	<b>146,894.75</b>	<b>3,843.45</b>	<b>3,821.95%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4900 · In-Kind Match Revenue	16,855.35	73,160.62	117,334.00	62.35%
<b>Total Other Income</b>	<b>16,855.35</b>	<b>73,160.62</b>	<b>117,334.00</b>	<b>62.35%</b>
<b>Other Expense</b>				
9200 · In-Kind Match Expenses	16,855.35	73,160.62	117,334.00	62.35%
<b>Total Other Expense</b>	<b>16,855.35</b>	<b>73,160.62</b>	<b>117,334.00</b>	<b>62.35%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-74,536.38</b>	<b>146,894.75</b>	<b>3,843.45</b>	<b>3,821.95%</b>

10000 - Wells Fargo - YMPO General Account	\$ 64,900.27
10009 - Wells Fargo - YMPO Payroll Account	\$ 14,650.78
10100 - Yuma County Treasurer - YMPO Account	\$ 942,766.03



# **YMPO INFORMATION SUMMARY for Agenda Item #5**

## **YMPO Audit for FY 2024**

**DATE:** December 11, 2025

**SUBJECT:** YMPO Audit for FY 2025

### **SUMMARY:**

The audit of YMPO's Accounts for FY 2025 (July 1, 2024, through June 30, 2025) started in June 2025. YMPO utilizes the services of two companies to provide accounting support: the Pun Group, who prepare the MPO's annual financial reports at the end of the fiscal year, and Walker and Armstrong, who carry out the actual audit. Last year, YMPO applied for the Certificate of Achievement in Financial Reporting Program issued by the Government Finance Officers Association. Consequently, YMPO has decided to pursue this certification again for the sixth consecutive year. This award showcases the spirit of transparency and full disclosure and intends to help understand basic financial statements.

The auditors have prepared and given a formal letter to staff and anticipate presenting virtually the audit to members of the Audit Committee on Wednesday, December 10, 2025. A copy of the YMPO FY 2025 Annual Comprehensive Financial Review (ACFR), Single Audit Report, and required communications will be provided to all members.

**PUBLIC INPUT:** No input has been provided by members of the public on this subject.

### **TECHNICAL & POLICY IMPLICATIONS:**

**TECHNICAL:** The audit documents show that the management of YMPO Local, State, and Federal funds and other resources is being carried out in conformance with generally accepted accounting standards. The ACFR is not required but reflects well on YMPO staff accounting efforts.

**POLICY:** YMPO By-Laws require an audit of YMPO accounts and the establishment of the Audit Committee. The By-Laws do not describe how the Audit Committee should carry out the audit. As YMPO is predominantly funded with Federal transportation funds, the audit follows federal guidelines. In the recently completed fiscal year, as YMPO expended over \$750,000 in Federal funds, a 'Single Audit' was required and will be reported to the Federal Single Audit Clearing House.

### **ACTION NEEDED:**

This item is on the agenda for information, discussion, and possible action to approve the Audit for FY 2025

### **CONTACT PERSON:**

Crystal Figueroa YMPO Executive Director, and Lulu Lopez Accountant II, 928-783-8911





# **Yuma Metropolitan Planning Organization**

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## **Presentation to the Executive Board**

**Year Ended June 30, 2025**

**Walker & Armstrong**

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS





# Summary of Audit Results

- 1) Unmodified “clean” opinion on the financial statements and the Major Program Tested (Highway Planning and Construction).**
- 2) Financial Reporting and Other Changes:**
  - Implementation of GASB 101 (Compensated Absences) and GASB 102 (Certain Risk Disclosures).
- 3) Key Financial Performance Measures:**
  - Total cash and investments of \$1,131,332 increased 18% over prior year.
  - Total cash and investments represents 78.21% of total expenditures for the year ended June 30, 2025.
  - Total pension/OPEB liability of \$422,509 decreased 2% over prior year.
- 4) Internal control matters:**
  - No financial statement or single audit findings.





## Financial Position

### Trend Analysis

	2025	Increase / (Decrease)		2024
		\$	%	
<b>Assets</b>				
Cash & investments	\$ 1,131,332	\$ 171,358	18%	\$ 959,974
Receivables and other assets	390,396	44,056	13%	346,340
Total current assets	1,521,728	215,414	16%	1,306,314
Net OPEB asset	15,952	2,346	17%	13,606
Capital assets	644,190	2,399	0%	641,791
<b>Total assets - Govt-Wide Basis</b>	2,181,870	220,159	11%	1,961,711
Deferred outflows of resources	72,457	15,205	27%	57,252
<b>Liabilities</b>				
Current liabilities	151,114	126,321	510%	24,793
Compensated absences	38,526	(11,681)	-23%	50,207
Net pension/OPEB liability	422,509	(8,260)	-2%	430,769
<b>Total liabilities</b>	612,149	106,380	21%	505,769
Deferred inflows of resources	35,334	8,623	32%	26,711
<b>Total net position</b>	\$ 1,606,844	\$ 120,361	8%	\$ 1,486,483





## Statement of Activities

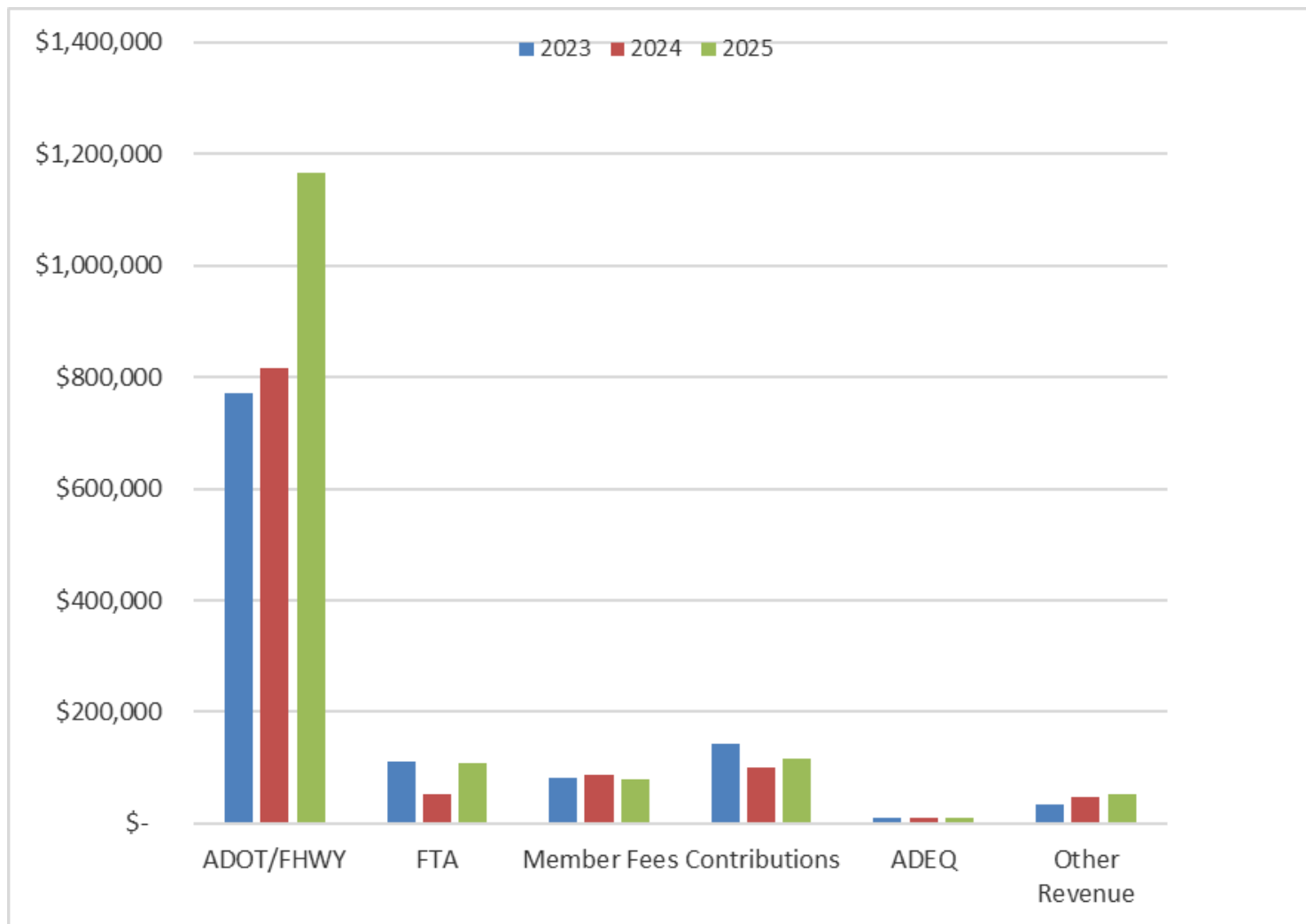
### Trend Analysis

		<u>Increase / (Decrease)</u>		
	<u>2025</u>	<u>\$</u>	<u>%</u>	<u>2024</u>
Revenues				
Primary Government Activities:				
Intergovernmental	\$ 1,279,418	\$ 382,198	43%	\$ 897,220
Contributions from Yuma County	117,334	17,397	17%	99,937
Charges for services	23,518	1,849	9%	21,669
General Revenues:				
Member fees	78,955	(8,487)	-10%	87,442
Investment earnings	29,318	3,298	13%	26,020
Gain on sale/disposal of asset	7,000	1,750	33%	5,250
<b>Total revenues</b>	<u>1,535,543</u>	<u>398,005</u>	<u>35%</u>	<u>1,137,538</u>
Expenses				
<b>Current</b>				
Administration	523,779	36,549	8%	487,230
Highway & transit planning	891,403	330,560	59%	560,843
<b>Total expenses</b>	<u>1,415,182</u>	<u>367,109</u>	<u>35%</u>	<u>1,048,073</u>
Change in Net Position	120,361	30,896	35%	89,465
Net position, at beginning of year	<u>1,486,483</u>	<u>89,465</u>	<u>6%</u>	<u>1,397,018</u>
<b>Net position, at end of year</b>	<u><u>\$ 1,606,844</u></u>	<u><u>\$ 120,361</u></u>	<u><u>8%</u></u>	<u><u>\$ 1,486,483</u></u>





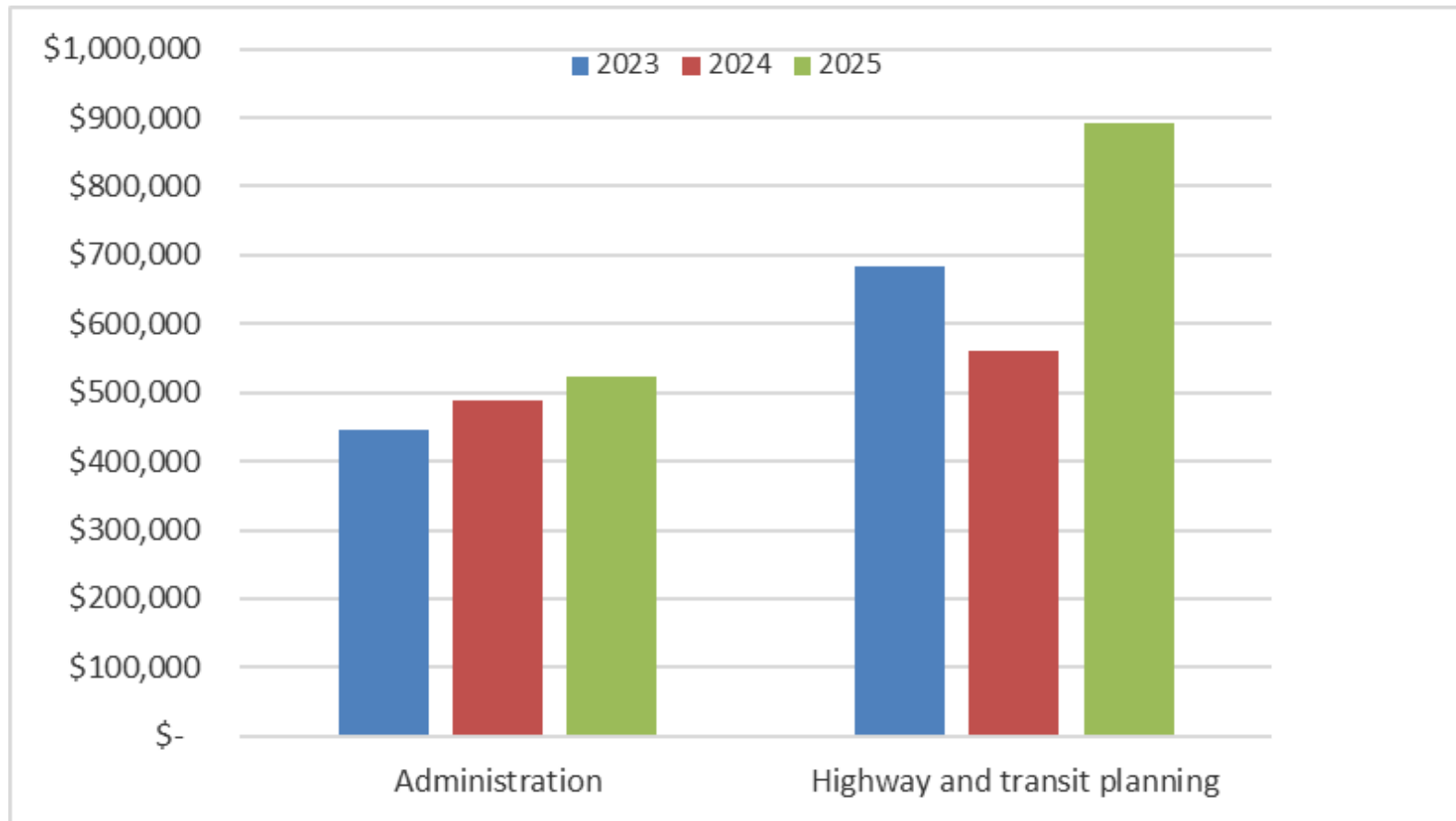
## Revenues by Source







## Expenses by Source







## Required Communication with the Executive Board

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- 1) **Accounting policies** - See Note 1 to the financial statements.
- 2) **Difficulties encountered in performing the audit** - No difficulties in performing and completing the FY 2025 audit.
- 3) **Corrected and uncorrected misstatements** – No corrected misstatements noted by us for the year ended June 30, 2025. There was one passed adjustment communicated to correct compensated absences with the implementation of GASB 101, the effect of which was immaterial to the financial statements.
- 4) **Management representations** - We requested certain representations from management that are included in the management representation letter dated December 8, 2025.
- 5) **Management's consultation with other accountants** - We are not aware that other accountants were consulted regarding matters involving external financial reporting.





## Required Communication - Continued

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- 6) **Information Technology Policies and Procedures** - YMPO does not have documented policies and procedures over information technology (IT) security risk, change management, or disaster recovery. We recommend that YMPO develop policies and procedures that cover IT security risk that include proper training and accountability for all users and periodic review of user access to determine the appropriateness and compatibility with their job responsibilities. We also recommend that YMPO develop policies and procedures that address the change management process requiring secondary approval of all changes made within significant systems and establish a post-review of changes to determine that actual changes were limited to only approved changes and systems are functioning as intended. In addition, we recommend that YMPO develop a disaster recovery plan, aided by conducting a risk assessment of the existing IT environment.



# Questions and Contact Information



**Jay Z. Parke, CPA, CGFM**  
**Marilyn Lorene Maszk, CPA**

[jparke@wa-cpas.com](mailto:jparke@wa-cpas.com)  
[mmaszk@wa-cpas.com](mailto:mmaszk@wa-cpas.com)



**Walker & Armstrong**  
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS



**Communication with Those Charged with Governance**

December 8, 2025

Executive Board  
Yuma Metropolitan Planning Organization

We have audited the financial statements of the governmental activities and each major fund of Yuma Metropolitan Planning Organization (YMPO) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Qualitative Aspects of Accounting Practices** - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by YMPO are described in Note 1 to the financial statements. For the year ended June 30, 2025, YMPO implemented the provisions of GASB Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*, which did not have a material effect on YMPO. The application of existing policies was not changed during 2025. We noted no transactions entered into by YMPO during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

**Accounting Estimates** - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting YMPO's financial statements is the calculation of the net pension obligation and other post-employment benefit obligation and related balances.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive financial statement disclosures. The financial statement disclosures are neutral, consistent, and clear.



**Difficulties Encountered in Performing the Audit** - We encountered no difficulties in performing and completing our audit.

**Corrected Misstatements** - Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected misstatements.

**Uncorrected Misstatements** - The attached *Exhibit 1* summarizes an uncorrected misstatement of the financial statements. Management has determined that its effect is immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement is immaterial to the financial statements under audit.

**Disagreements with Management** - For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations** - We have requested certain representations from management that are included in the management representation letter which is attached to this letter as *Exhibit 2*.

**Management Consultations with Other Independent Accountants** - In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to YMPO's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues** - We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as YMPO's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters** - We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



We were not engaged to report on the introductory and statistical sections which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Items for Further Consideration** - The following items are for further consideration for those charged with governance.

**Information Technology Policies and Procedures** - YMPO does not have documented policies and procedures over information technology (IT) security risk, change management, or disaster recovery. We recommend that YMPO develop policies and procedures that cover IT security risk that include proper training and accountability for all users and periodic review of user access to determine appropriateness and compatibility with their job responsibilities. We also recommend that YMPO develop policies and procedures that address the change management process requiring secondary approval of all changes made within significant systems and establish a post-review of changes to determine that actual changes were limited to only approved changes and systems are functioning as intended. In addition, we recommend YMPO develop a disaster recovery plan, aided by conducting a risk assessment of the existing IT environment.

**Restriction on Use** - This information is intended solely for the information and use of the governing board and management of YMPO and is not intended to be, and should not be, used by anyone other than these specified parties.

*Walker & Armstrong, LLP*

Attachment



**YUMA METROPOLITAN PLANNING ORGANIZATION**  
**Summary of Unadjusted Differences**  
**Passed AJEs as Communicated to Client**  
**06/30/2025**

**Impact DR (CR):**

**Exhibit 1**

PAJE Type	PAJE#	Description	Statement of Net Position			Changes in Net Assets
			Assets	Liabilities	Net Position	
Known	1	To correct beginning compensated absences balance after the implementation of GASB 101.	\$ -	\$ 4,965	\$ -	\$ (4,965)
Total Adjustments by Classification			<u>\$ -</u>	<u>\$ 4,965</u>	<u>\$ -</u>	<u>\$ (4,965)</u>
Total Impact of Adjustments on Net Assets					(4,965)	
Financial Statement Amounts			<u>\$ 2,254,327</u>	<u>\$ 647,483</u>	<u>\$ 1,606,844</u>	
Percentage of Adjustments to Financial Statement Amounts			<u>0.00%</u>	<u>0.77%</u>	<u>-0.31%</u>	
Net Current Year Adjustments						\$ (4,965)
Total Revenue and transfers						<u>\$ 1,535,543</u>
Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Revenue						-0.32%
Total Expenses and transfers						<u>\$ 1,415,182</u>
Percentage of Total Current Year and Prior Year Recurring Adjustments to Total Expenses						-0.35%



**Yuma Metropolitan Planning Organizations  
230 West Morrison Street  
Yuma, Arizona 85364**

Walker & Armstrong LLP  
1850 North Central Avenue, Suite 400  
Phoenix, Arizona 85004

Exhibit 2

This representation letter is provided in connection with your audit of the financial statements of Yuma Metropolitan Planning Organization (YMPO), which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date below, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 12, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.



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- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which YMPO is contingently liable, if any, have been properly recorded or disclosed.
- 10) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter as *Exhibit 1*.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within YMPO from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of YMPO or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects YMPO and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.



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- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting YMPO's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of related parties and all the related party relationships and transactions, including any side agreements.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) YMPO has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows or resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 25) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.



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- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to this nonaudit service, including that we assume all management responsibilities; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the service performed; and accept responsibility for the results of the service. We have reviewed, approved, and accepted responsibility for the schedule of expenditures of federal awards.
- 30) YMPO has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) YMPO has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 34) The financial statements properly classify all funds and activities, in accordance with GASBS No. 34, as amended.
- 35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in, or allocated to, functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.



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- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43) We have appropriately disclosed YMPO's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to federal award programs:
  - a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.



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- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).



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- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

**Yuma Metropolitan Planning Organization**

Signed by:  
*Crystal Figueroa*  
DAC5525705E148B

Crystal Figueroa, Executive Director

Signed by:  
*Lourdes Lopez*  
2197C34C188C421...

Lourdes Lopez, Accountant II / Executive Assistant

12/8/2025

Date



**Yuma Metropolitan Planning Organization**  
**Single Audit Reporting Package**

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**Year ended June 30, 2025**



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**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Executive Board of  
Yuma Metropolitan Planning Organization

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Yuma Metropolitan Planning Organization, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Yuma Metropolitan Planning Organization's basic financial statements, and have issued our report thereon dated December 8, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Yuma Metropolitan Planning Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Yuma Metropolitan Planning Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Yuma Metropolitan Planning Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Yuma Metropolitan Planning Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Walker & Armstrong, LLP*

Phoenix, Arizona  
December 8, 2025



## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

The Executive Board of  
Yuma Metropolitan Planning Organization

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Yuma Metropolitan Planning Organization's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Yuma Metropolitan Planning Organization's major federal programs for the year ended June 30, 2025. Yuma Metropolitan Planning Organization's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yuma Metropolitan Planning Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Yuma Metropolitan Planning Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Yuma Metropolitan Planning Organization's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Yuma Metropolitan Planning Organization's federal programs.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Yuma Metropolitan Planning Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Yuma Metropolitan Planning Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Yuma Metropolitan Planning Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Yuma Metropolitan Planning Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Yuma Metropolitan Planning Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.



*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities and major fund of Yuma Metropolitan Planning Organization, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Yuma Metropolitan Planning Organization's basic financial statements. We issued our report thereon dated December 8, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Walker & Armstrong, LLP*

Phoenix, Arizona  
December 8, 2025



**Yuma Metropolitan Planning Organization  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**A. Summary of Audit Results:**

***Financial Statements***

Type of auditor's report issued:	<u>Unmodified</u>	
	<u>Yes</u>	<u>No</u>
Material weakness(es) identified in internal control over financial reporting?		<u>X</u>
Significant deficiency identified not considered to be a material weakness?	<u>None Reported</u>	
Noncompliance material to the financial statements noted?		<u>X</u>

***Federal Awards***

Material weaknesses identified in internal control over major programs?		<u>X</u>
Significant deficiency identified not considered to be a material weakness?	<u>None Reported</u>	
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		<u>X</u>

***Identification of major programs:***

<u>CFDA No.</u>	<u>Name of Federal Program</u>
20.205	<i>Highway Planning and Construction Cluster:</i> Highway Planning and Construction

Dollar threshold used to distinguish between Type A and B programs:	<u>\$ 750,000</u>
Auditee qualified as a low-risk auditee?	<u>X</u>

***Other Matters***

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR 200.511(b)?	<u>X</u>
---	----------

**B. Financial Statement Findings:** None

**C. Federal Award Findings:** None



**Yuma Metropolitan Planning Organization  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2025**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Grantor Number</b>	<b>Program Expenditures</b>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through Arizona Department of Transportation:</i>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	PYM2402P/YMPP024	\$ 547,783
Highway Planning and Construction	20.205	PYM2401P/YMPS025	263,632
Highway Planning and Construction	20.205	PYM2503P/YMPT025	206,039
Highway Planning and Construction	20.205	PYM24S2P/YMPP024	10,240
<i>Total Highway Planning and Construction Cluster</i>			1,027,694
<i>Passed through Arizona Department of Transportation:</i>			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	PYM25G1P/YMPG024	153,389
<i>Passed through Arizona Department of Transportation:</i>			
Formula Grants for Non-Urbanized Areas	20.509	GRT-20-0007800-T	3,650
<i>Passed through Arizona Department of Transportation:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	GRT-24-0009862-T	84,684
<i>Total U.S. Department of Transportation</i>			1,269,417
<b><u>Environmental Protection Agency</u></b>			
<i>Passed through Arizona Department of Environmental Quality:</i>			
Air Pollution Control Program Support	66.001	EV24-0046	10,000
<i>Total Environmental Protection Agency</i>			10,000
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,279,417</b>

See accompanying notes to the schedule.



**Yuma Metropolitan Planning Organization  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025**

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**Note 1 – Basis of Accounting**

The accompanying schedule of expenditures of federal awards (schedule) includes Yuma Metropolitan Planning Organization's federal grant activity for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2 – Indirect Cost Rate**

Grantor funding under Yuma Metropolitan Planning Organization's federal awards allows the use of the 10 percent de minimis indirect cost rate permitted under 2 CFR §200.414. However, Yuma Metropolitan Planning Organization elected not to use the de minimis rate.

**Note 3 – Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Note 4 – Federal Assistance Listings Numbers**

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2025 *Federal Assistance Listings*.



**YUMA METROPOLITAN  
PLANNING ORGANIZATION**

# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

For the Year Ended June 30, 2025



230 West Morrison Street  
Yuma, Arizona 85364  
(928) 783-8911  
[www.ympo.org](http://www.ympo.org)

Prepared By:  
Finance and Administrative Department

Crystal Figueroa  
Executive Director







# **Yuma Metropolitan Planning Organization, Arizona**

## **Annual Comprehensive Financial Report and Accountant's Disclaimer Report**

*For the Year Ended June 30, 2025*









**Yuma Metropolitan Planning Organization  
For the Year Ended June 30, 2025**

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**Yuma Metropolitan Planning Organization**  
**For the Year Ended June 30, 2025**

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December 11, 2025

The Honorable Maria Cruz, Chairwoman  
And Members of the Executive Board  
Yuma Metropolitan Planning Organization  
230 West Morrison Street  
Yuma, Arizona 85364

Subject: YMPO's Annual Comprehensive Financial Report for Fiscal Year 2025

Dear Chairwoman and Members of the Executive Board:

On behalf of the Yuma Metropolitan Planning Organization (YMPO), I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended, June 30, 2025, to you and to the citizens of the Yuma metropolitan region.

This Letter of Transmittal is the first item in the introductory section of the ACFR. Its purpose is to first provide information about financial statements in the ACFR and give comments assessing YMPO's financial condition. The second purpose is to profile YMPO, including its governance, organization, planning mandates, and requirements. It highlights significant planning programs mandated by Federal and State requirements and demonstrates their successful management during FY 2025.

We also prepared Management's Discussion and Analysis (MD&A) of our financial performance for the fiscal year. Specific revenue and expenditure information about our transportation, goods movement, air quality, and the related planning work is reviewed in the MD&A. The MD&A incorporates information about grants, project and/or study budgets, and the projects and studies completed during the year. We encourage readers to examine the MD&A together with this transmittal letter.

The introductory section of the ACFR includes the following attachments in addition to the Letter of Transmittal:

- A listing of officers and members of the Executive Board
- YMPO's Organizational Chart
- Maps of Service Area

## **Certificate of Achievement for Excellence in Financial Reporting**

This is the Sixth year for which we have submitted to the Government Finance Officers Association (GFOA) our ACFR in order to apply for a Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The submission is the result of many hours of effort by our Accountant II, Lourdes Lopez, supported by our Financial Services company, the Pun Group, LLP, and our Audit company, Walker and Armstrong. The award is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by YMPO.

## **The Annual Comprehensive Financial Report**

This ACFR consists of required financial statements and other supplementary financial information prescribed by the Governmental Accounting Standards Board (GASB). As YMPO is a small organization, we contract with a financial services company, the Pun Group LLP, to develop formal Financial Statements



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for the organization. This Annual Financial Report consists of required financial statements and other supplementary financial information prescribed by the Governmental Accounting Standards Board (GASB).

The Annual Financial Report consists of management's representations concerning YMPO's finances. Accordingly, we assert that, to the best of our knowledge and belief, the Annual Financial Report is complete, accurate, and reliable in all material respects and management assumes responsibility for the completeness and reliability of all the financial information presented in this report.

To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework. This framework includes accounting, contracts, budgets, study, and project management policies and procedures that are designed both to protect YMPO's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of financial statements in conformance with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

## **Independent Audit**

YMPO's basic financial statements have been externally audited by Walker and Armstrong, a certified public accounting firm, licensed and qualified to perform audits in the State of Arizona. The goal of the independent audit is to provide reasonable assurance that the financial statements of YMPO for the fiscal year ended June 30, 2025, are also free of material misstatement. The report of the independent auditor is also included in the ACFR.

## **Management Discussion and Analysis**

The provisions of GASB 34, as amended by GASB 37 and GASB 38, require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). MD&A is an opportunity for management to reach beyond the familiar, to a new and different analytical overview of financial activities. The transactions and events in FY 2025 are discussed fully in the MD&A.

The basic financial statements are comprised of the government-wide, governmental fund financial statements, and the notes to the basic financial statements. These financial reports combine to form a single, integrated set of financial statements. This Letter of Transmittal is designed to complement the MD&A, which is located following the Report of Independent Auditors in the Financial Section of the ACFR.

## **YMPO Management & Financial Goals for FY 2026**

- Continue to develop a Roads of Regional Significance Study and finalize with projected approval by Executive Board in March 2026; initiate a Regional Comprehensive Safety Action Plan to update the safety data used under the existing Safety Plan. Pursue a Short-Range Transit Plan Update to ensure the plan remains relevant and effective to help optimize service efficiency and meet community demands. In addition, pursue a Transportation Management Area (TMA) Study to determine just how fast the region is growing and how and whether the region is likely to attain TMA status by the 2030 Census, including other evaluation elements.
- Funded by the Department of Transportation, the Safe Streets and Roads for All (SS4A) will not only fund the Regional Comprehensive Safety Action Plan, but also Demonstration Projects to



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enhance the region's safety applications for future funding. YMPO will apply for discretionary FTA grant to fund the Short-Range Transit Plan Update and continue to explore funding opportunities to provide local agencies with planning resources to pilot new technologies and other initiatives to fund multi-modal projects in the Yuma region through the new programs contained in the latest federal funding legislation

- Continue to shape good public policy by hosting and convening thought leaders at the Executive Board, the Technical Advisory Committee (TAC), and continue a regional granting program to encourage member jurisdictions to implement YMPO adopted regional policies.

## **Profile of YMPO**

YMPO is the third largest Metropolitan Planning Organization (MPO) in the State of Arizona, with representatives from the City of Yuma, Yuma County, the City of San Luis, the City of Somerton, the Town of Wellton, the Cocopah Indian Tribe and the Arizona State Transportation Board. These representatives come together at YMPO to develop solutions to common concepts in transportation, air quality, and other issues. YMPO also acts as an information clearinghouse, providing cities and counties with an array of demographic, forecasting, mapping, and other regional statistics and data.

YMPO closely coordinates its efforts with several partners at the local, state and federal levels. In addition to its federal and state funding partners, YMPO's planning efforts are also closely coordinated with two tribal governments, one county transportation commission, representatives from the business community and the public at large.

## **The YMPO Governing Body**

The Executive Board is YMPO's main governing body. The membership is comprised of ten individuals representing three cities, one county, one town, one Native American Indian tribe and one State agency. In addition, ex-officio, non-voting members include one Tribal Government representative, one public transit representative, and one representative from a county transportation commission in Southern California.

The biennial Unified Planning Work Program, annual budgets, and all material financial matters are discussed and acted upon through the Executive Board. A listing of each member and his or her respective representation are included in the Introductory Section.

The Executive Board's policy-making process and operational oversight are guided by the work of a TAC. Membership of this group is similar to that of the Executive Board, except that the participants are usually community managers, engineers, public works or planning directors, or similar specialists in regional planning.

## **YMPO's Mandates**

As an MPO, YMPO is responsible under federal law for:

### **(a) The Long-Range Transportation Plan (LRTP)**

The LRTP is a 20+ years visioning plan that must be updated every four years. The LRTP is required under federal law and balances future mobility with economic, environmental and public health goals. It embodies a collective vision for the region's future and is developed with input from the public, local governments, the region's transportation and planning agencies, tribal governments, non-profit organizations, businesses and local stakeholders in the region, as well as other state and federal agencies.



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The LRTP includes a combination of transportation strategies and land use trends that help the region achieve Arizona's air quality emission reduction goals and Federal Clean Air Act requirements, preserve open space, improve public health and roadway safety, support our vital goods movement industry and utilize resources more efficiently. The LRTP includes projections for socioeconomic growth in the region to establish a basis for developing needs and strategies for future investments. Major transportation projects of regional significance seeking Federal or state funding must be consistent with the LRTP. At the core of the LRTP is a listing of hundreds of transportation projects ranging from highway improvements, bicycle lanes, new transit hubs and replacement bridges.

As the LRTP sets a framework for the region's future transportation investments, various studies are undertaken to support the development of the LRTP. Transportation studies encompassing all modes of mobility (e.g., highway, roads of regional significance, transit, rail, active transportation, goods movement, capacity enhancements, etc.), policy analysis, corridor studies, and land use studies are undertaken in consultation with numerous stakeholders and project sponsors. Environmental analyses are also undertaken to comply with various state and federal requirements.

Modeling analysis encompasses a major portion of the LRTP effort. All of the major components of the LRTP are subject to performance criteria that assess and measure performance and define the benefits and impacts of proposed projects and initiatives. Modeling studies and analysis form the basis of this type of LRTP work. A major modeling component is air quality and conformity analysis which ensures that all required federal and state air quality requirements are met. The LRTP is also required to be financially constrained, which necessitates that projects proposed for inclusion in the LRTP have realistic funding streams. This ensures the integrity and reasonableness of the LRTP.

Staff finalized the FY 2026-2050 LRTP and approved a resolution adoption on July 31, 2025. It represents the most comprehensive long-term vision for the future of our transportation system, as well as urban forms that best complement our current and future transportation system while supporting Arizona's State Implementation Plan (SIP) for air quality.

Each LRTP is a living document that must be adjusted on a regular basis to keep it valid, relevant, and in-sync with new challenges and opportunities. It must be amended occasionally to ensure major projects being planned and implemented in the region remain consistent with the prevailing LRTP. YMPO will process any Amendments to the FY 2026-2050 LRTP, including an Air Quality Conformity Analysis update for Particulate Matter of Less than Ten Microns (PM-10) and Ozone if necessary once Motor Vehicle Emission Budgets are established by the State. PM-10 is one of the non-attainment pollutants the area must recognize, and the major projects within Yuma County must be reconciled with our statewide air quality plans.

(b) The Regional Transportation Improvement Program (TIP).

The TIP is a short-range, five-year, program that includes projects to be funded with Federal Highway Administration (FHWA), Federal Transit Administration (FTA), and State and local funds for the next five years. The TIP can be viewed as a part of the implementation mechanism for a conforming LRTP. YMPO is responsible for developing the TIP, in collaboration and cooperation with our member agencies and Arizona Department of Transportation (ADOT) and the regional public transit operators and does so every four years.

The TIP must include all federally funded transportation projects in the region, as well as all regionally significant transportation projects that require approval from federal funding agencies, regardless of the



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funding sources. YMPO began the process for the FY 2026-2030 YMPO TIP in late 2024 by updating the TIP guidelines document. The Draft 2026-30 TIP was approved by the YMPO Executive Board on July 31, 2025, and it will be amended for the first time on October 30, 2025. It was approved by the Arizona Governor's designee and was included in the State TIP, which was then approved by the Federal authorities on September 17, 2025.

## (c) Transportation Conformity Analysis

In developing the LRTP and TIP, YMPO is responsible for ensuring that transportation plans and programs are consistent with, or conform to, the goals and objectives of Statewide air quality plans to attain federal air quality standards as required by the Federal Clean Air Act. Failure of transportation conformity could result in rejection of the LRTP and TIP and withholding of federal funding and/or federal approval for Southwestern Arizona's critical transportation needs. The FHWA and FTA have approved the transportation conformity determination for the FY 2026-2050 LRTP and FY 2026-30 TIP on September 17, 25.

## (d) Unified Planning Work Program

YMPO's Unified Planning Work Program (UPWP) is the foundation for financial planning and internal administrative control. It consists of all studies, projects, and budgets allocated and necessary to perform the planning work to be accomplished in the following year and identifies the funding source(s) for each study or project. The budget includes line items for direct labor, non-labor expenses, fringe benefits, and indirect costs.

YMPO is currently in the first year of the two-year 2026/27 UPWP that YMPO developed and was approved in May 2025.

It contains studies and projects for a two-year period, but YMPO approves two separate budgets, each on an annual basis. When the UPWP is completed, and approved by the Executive Board, it is submitted to our external funding agencies for further approval. Formal amendments to the UPWP which involve major budgetary revisions are reviewed and approved by the Executive Board and applicable funding agencies prior to referral to our external funding agencies. The budget contains details of anticipated expenses for salaries, weekly and monthly operating expenses, the costs of studies and other programs and projects, and other costs, most of which are reimbursable with the Federal transportation funds available.

## (e) Regional Coordination Plan (RCP)

YMPO's RCP is a regional human services transportation coordination plan that identifies the transportation needs of individuals with disabilities, senior adults, and people with low incomes. It provides strategies for meeting local needs and prioritizes transportation services for funding and implementation. The effort is funded by the Federal Transit Administration (FTA) 5310 Program through the ADOT Transit Section. A full update to the RCP normally occurs every four years, with annual updates to the data provided by YMPO staff. The MPO manages the plan with oversight by ADOT, aiming to maximize the program's collective coverage by minimizing the duplication of services.

## (f) Long-Term Financial Planning

YMPO has stable finances, and it continuously evaluates its financial outlook to address challenges in a proactive manner. The FY 2025 financial statements reflect the measures YMPO has taken in prior years to operate using a model that balances revenues and expenditures. During this UPWP cycle, the region will use a Consolidated Planning Grant (CPG) for both FHWA and FTA grants. To date, those grants have been sufficient to cover YMPO's core planning activities, but costs are expected to grow over time as personnel



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costs rise and as YMPO broadens its activities and these costs are beginning to outstrip the growth in federal grants. Fortunately, over the past few years, YMPO has been able to reduce the amount of local match needed to balance revenues and costs, and YMPO always has the ability to utilize some of the STBG funds annually available to the region. Further, the Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL), was signed by President Biden on November 15, 2021, resulting in increased Federal planning funds available for UPWP activities starting in FY 2023. With the IIJA expiring in September 2026, discussions are underway to create the next multi-surface transportation bill.

## **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Yuma Metropolitan Planning Organization for its annual comprehensive financial report for the fiscal year ending June 30, 2024. This was the fifth year that the YMPO has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and that the GFOA will determine it eligible for another certificate.

## **Acknowledgments**

On behalf of each member of the management team at YMPO, we express our sincere gratitude to you Chairwoman Cruz, our past Chairwoman, Cecilia McCollough, and all members of the Executive Board for your leadership, hard work, and support throughout the year. We recognize that being a member of the Executive Board is a demanding responsibility which requires a tremendous investment of time, and we appreciate your efforts. With leadership from the Executive Board, and the work of management and our excellent staff, we are prepared to continue supporting the complex and challenging work of regional planning for Southwestern Arizona's future economic and social vitality.

Yours Sincerely,

Crystal Figueroa  
Executive Director





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Yuma Metropolitan Planning Organization  
Arizona**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO



# YMPO Executive Board

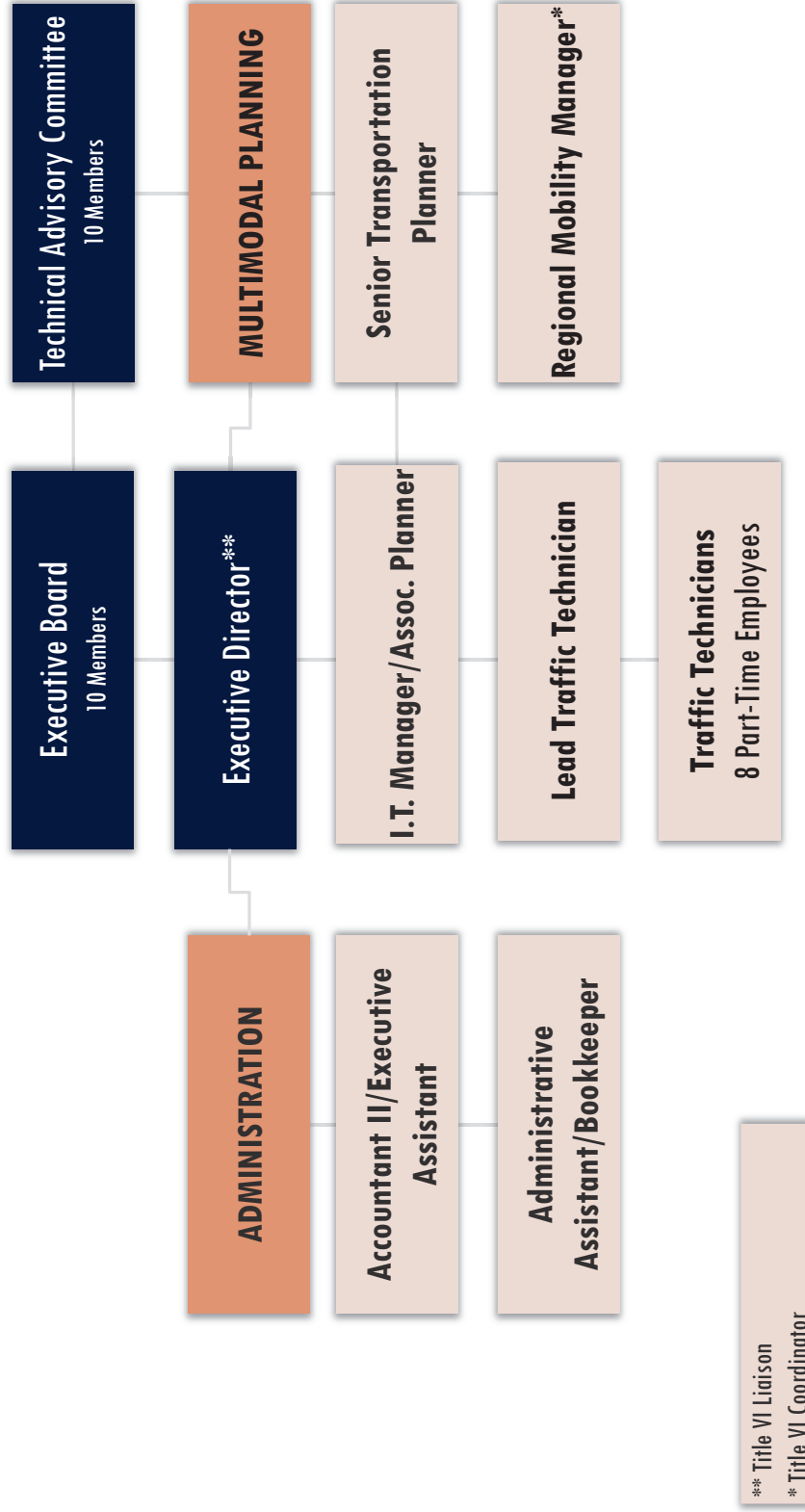
	Chair, Maria Cruz, Councilmember, City of San Luis		Vice-Chair, Wynn Timer, Councilmember, Cocopah Indian Tribe
	Secretary / Treasurer, Luis Galindo, Councilmember, City of Somerton		Member, Martin Porchas, Board of Supervisors, Yuma County
	Member, Darren Simmons, Board of Supervisors, Yuma County		Member, Art Morales, Councilmember, City of Yuma
	Member, Karen Watts, Councilmember, City of Yuma		Member, Carol Smith, Councilmember, City of Yuma
	Member, Sam Elters, State Transportation Board, ADOT		Member, Cecilia McCollough, Councilmember, Town of Wellton





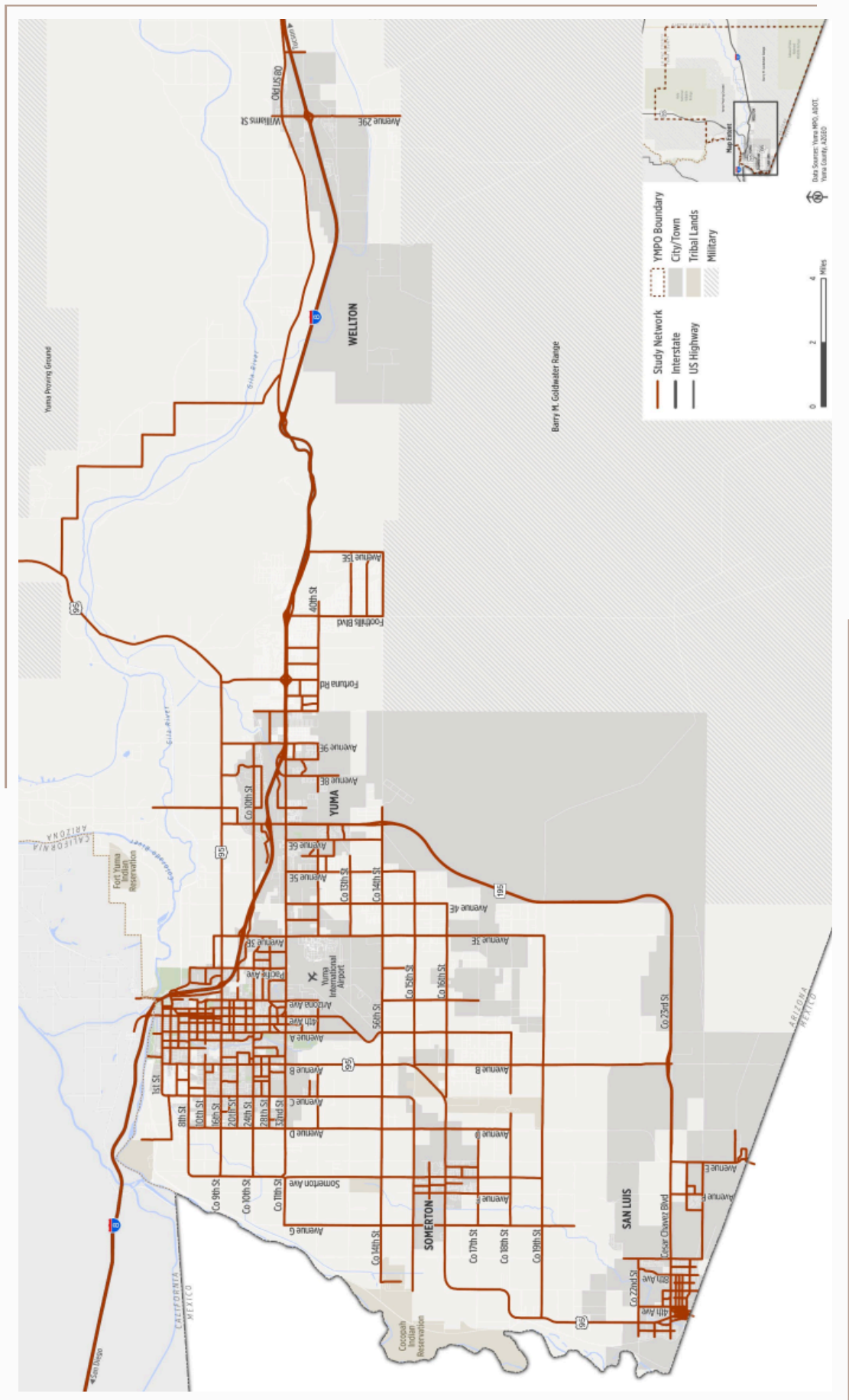
# YUMA METROPOLITAN PLANNING ORGANIZATION

## ORGANIZATIONAL CHART





# Yuma Metropolitan Planning Organization Regional Planning Map





**Independent Auditor's Report**

The Executive Board of  
Yuma Metropolitan Planning Organization  
Yuma, Arizona

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma Metropolitan Planning Organization, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Yuma Metropolitan Planning Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma Metropolitan Planning Organization as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Yuma Metropolitan Planning Organization, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Yuma Metropolitan Planning Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Yuma Metropolitan Planning Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Yuma Metropolitan Planning Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 14, budgetary comparison information on pages 45 through 47, and pension and related schedules on pages 48 through 55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2025, on our consideration of Yuma Metropolitan Planning Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Yuma Metropolitan Planning Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yuma Metropolitan Planning Organization's internal control over financial reporting and compliance.

*Wahne & Armstrong, LLP*

Phoenix, Arizona  
December 8, 2025



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Required Supplementary Information (Unaudited)**



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**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

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As management of the Yuma Metropolitan Planning Organization (YMPO), we offer readers of YMPO's financial statements this narrative overview and analysis of the financial activities of YMPO for the fiscal year ended June 30, 2025.

**Financial Highlights**

The assets and deferred outflows of resources of the YMPO exceeded its liabilities and deferred inflows of resources at the close of fiscal year ended June 30, 2025, by \$1,606,844, an increase of \$120,361 from the prior year. Of this amount, \$952,137 was unrestricted. The increase in net position is primarily attributed to higher investment earnings and additional locally funded revenues from traffic count services, which offset a decrease in member dues compared to the prior year and the timing of several federally funded planning projects that will continue into FY2026. As of the close of the fiscal year, YMPO's governmental fund reported an ending fund balance of \$1,357,088.

**Overview of the Financial Statements**

These guidelines are intended to serve as an introduction to YMPO's basic financial statements. YMPO's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of YMPO's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of YMPO's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of YMPO is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements present the activities of YMPO that are principally supported by intergovernmental revenues (governmental activities). The governmental activities of YMPO include general government, pavement monitoring, short and long-range planning assistance to local entities, economic development, and transportation planning.

The government-wide financial statements can be found on pages 19-20 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. YMPO, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. YMPO consists of a single governmental fund.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.



**Yuma Metropolitan Planning Organization**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2025**

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**Overview of the Financial Statements (Continued)**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and change in fund balance provide a reconciliation to facilitate this comparison between the governmental fund and governmental activities.

YMPO maintains one individual governmental fund, the Metropolitan Planning Fund, which is a general fund and is always a major fund.

**Budgets.** YMPO adopts an annual appropriated budget for its Metropolitan Planning Fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with this budget in the required supplementary information.

The governmental fund financial statements can be found on pages 23-26 of this report and the budgetary comparison schedule can be found on page 49.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and should be read with the financial statements. The notes can be found immediately following the basic financial statements in this report.

**Government-Wide Financial Analysis**

As described earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of YMPO, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1,593,318 at the close of the fiscal year.

**Governmental activities.** Significant changes in governmental activities included the following:

- Total assets increased by \$220,159 primarily due to an increase in cash and investments and capital assets.
- Total liabilities increased by \$103,380 due primarily to an increase in accounts payable.



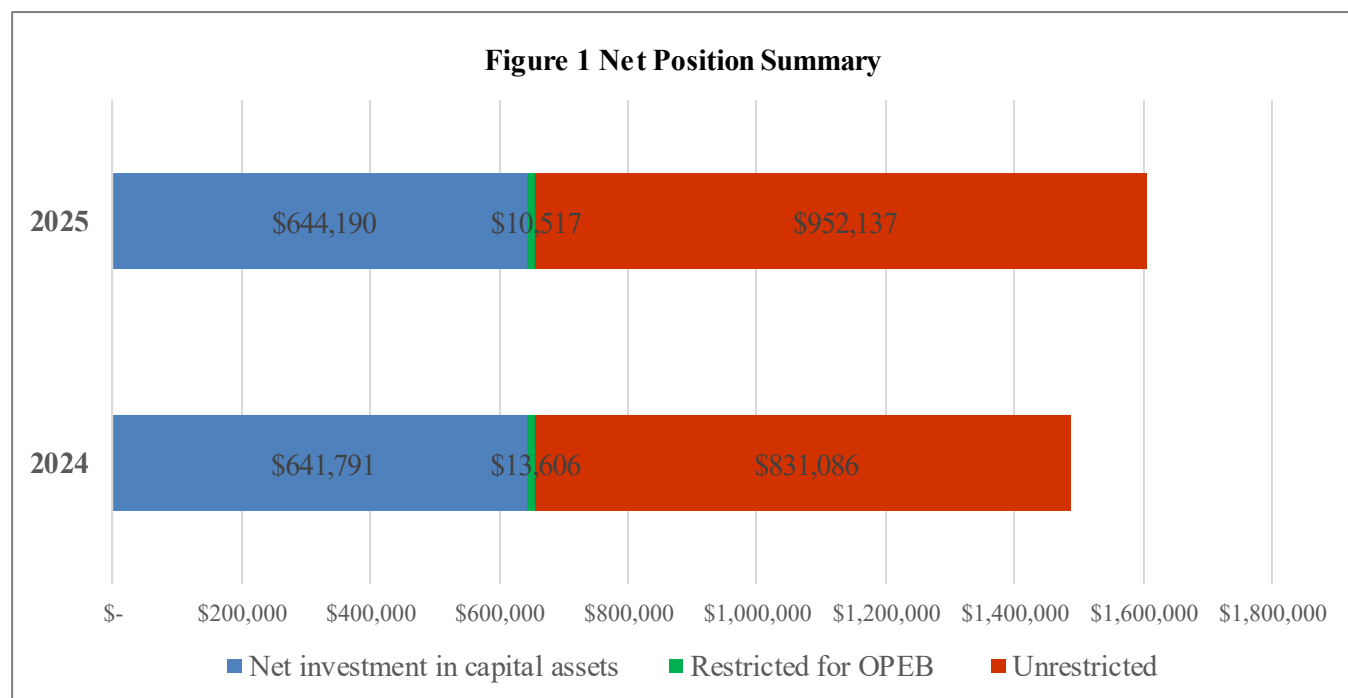
**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited) (Continued)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

**Government-Wide Financial Analysis (Continued)**

The following table presents a condensed statement of YMPO's net position as of June 30, 2025 and 2024.

	Governmental Activities	
	2025	2024
Current Assets	\$ 1,521,728	\$ 1,306,314
Net OPEB Asset	15,952	13,606
Capital Assets, Net	644,190	641,791
<b>Total Assets</b>	<b>2,181,870</b>	<b>1,961,711</b>
<b>Deferred Outflows of Resources</b>	<b>72,457</b>	<b>57,252</b>
Current Liabilities	189,640	64,364
Long-Term Liabilities	422,509	441,405
<b>Total Liabilities</b>	<b>612,149</b>	<b>505,769</b>
<b>Deferred Inflows of Resources</b>	<b>35,334</b>	<b>26,711</b>
Net Position:		
Investment in Capital Assets	644,190	641,791
Restricted for:		
Other Postemployment Benefits	10,517	13,606
Unrestricted	952,137	831,086
<b>Total Net Position</b>	<b>\$ 1,606,844</b>	<b>\$ 1,486,483</b>

The net position as of June 30, 2025 and 2024 is summarized in Figure 1.





**Yuma Metropolitan Planning Organization**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2025**

**Government-Wide Financial Analysis (Continued)**

The unrestricted net position in the amounts of \$952,137 and \$831,086 at June 30, 2025 and 2024, respectively, may be used to meet YMPO's ongoing obligations to citizens and creditors. YMPO's restricted net position in the amounts of \$10,517 and \$13,606 at June 30, 2025 and 2024, respectively, were restricted for other postemployment benefits related to the Health Benefit Supplement Plan.

YMPO's net position increased by \$120,361 during the year ended June 30, 2025. The increase in net position is primarily attributed to higher investment earnings and additional locally funded revenues from traffic count services, which offset a decrease in member dues compared to the prior year and the timing of several federally funded planning projects that will continue into FY 2026. As of the close of the fiscal year, YMPO's governmental fund reported an ending fund balance of \$1,357,088.

**Governmental activities.** Significant changes in governmental activities included the following:

- Total revenues increased by \$398,005 due to the increase in grant reimbursement for expenses incurred.
- Overall, YMPO's expenses, including highway and transit planning and administration, increased by \$367,109 primarily due to higher consultant costs associated with major regional planning studies, such as the Long Range Transportation Plan, Roads of Regional Significance, and Complete Streets concept study, as well as modest increases in personnel costs and travel for transportation planning activities.

The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2025 and 2024.

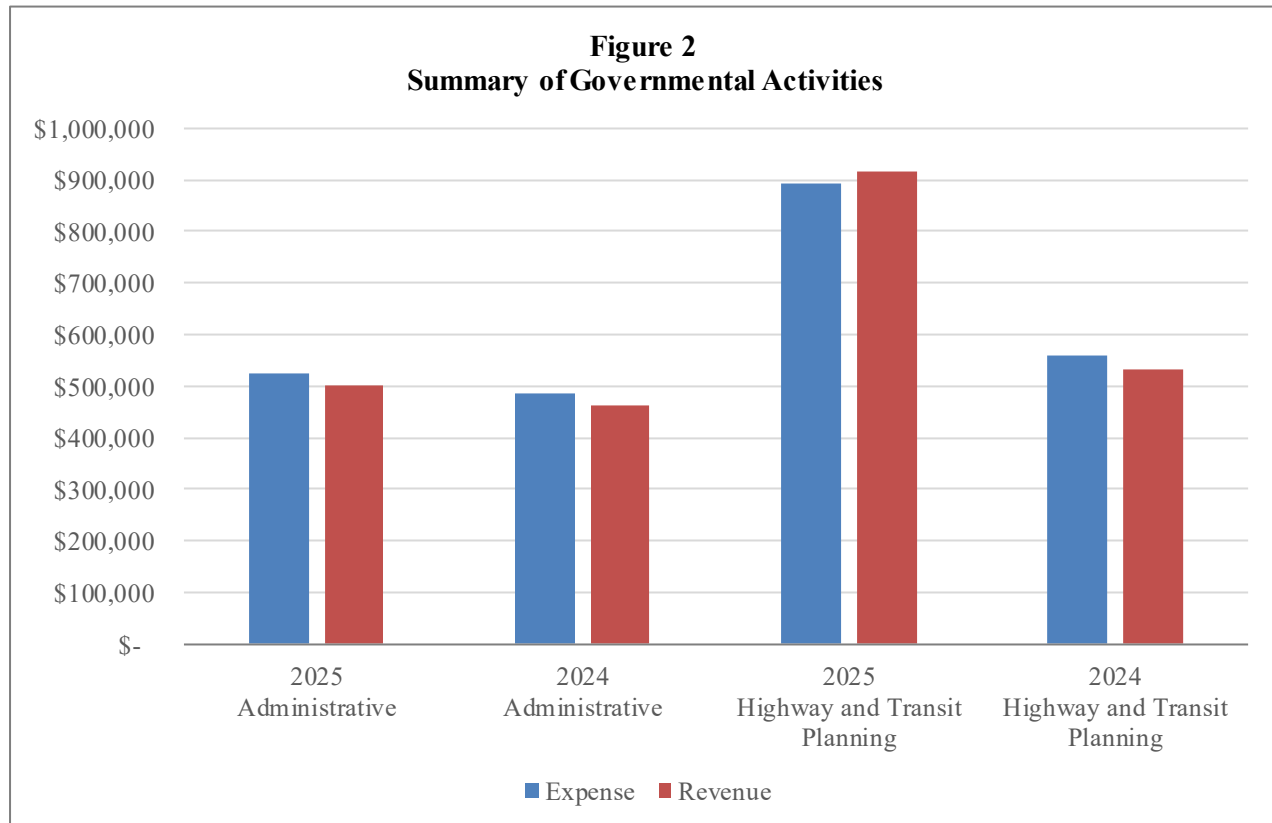
	Governmental Activities	
	2025	2024
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 23,518	\$ 21,669
Operating grants and contributions	1,396,752	997,157
General revenues:		
Member dues	78,955	87,442
Investment earnings	29,318	26,020
Gain on sale of capital assets	7,000	5,250
Total revenues	1,535,543	1,137,538
<b>Expenses</b>		
Administration	523,779	487,230
Highway and transit planning	891,403	560,843
Total expenses	1,415,182	1,048,073
Increase in net position	120,361	89,465
Net position - beginning	1,486,483	1,397,018
Net position - ending	\$ 1,606,844	\$ 1,486,483



**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited) (Continued)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

**Government-Wide Financial Analysis (Continued)**

The distribution of revenues and expenses for the years ended June 30, 2025 and 2024 within the governmental activities are summarized in Figure 2.



**Financial Analysis of the Governmental Fund**

As described earlier, YMPO uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of YMPO's governmental fund is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing YMPO's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2025 and 2024, YMPO's governmental fund reported ending fund balance of \$1,357,088 an increase of \$96,561 from the prior year. The ending fund balance of \$1,357,088 consists of \$1,349,472 of unassigned fund balance, which is available for spending at the government's discretion.

**The Metropolitan Planning Fund** is the only operating fund of YMPO. As a measure of the Metropolitan Planning Fund's liquidity, it may be useful to compare assigned fund balance to total fund expenditures. YMPO has assigned its remaining fund balance as the balance is not restricted or committed otherwise and can be subsequently unassigned by the action of the Executive Board or Director when needed. Assigned fund balance represented 93.30% of the total Metropolitan Planning Fund expenditures.

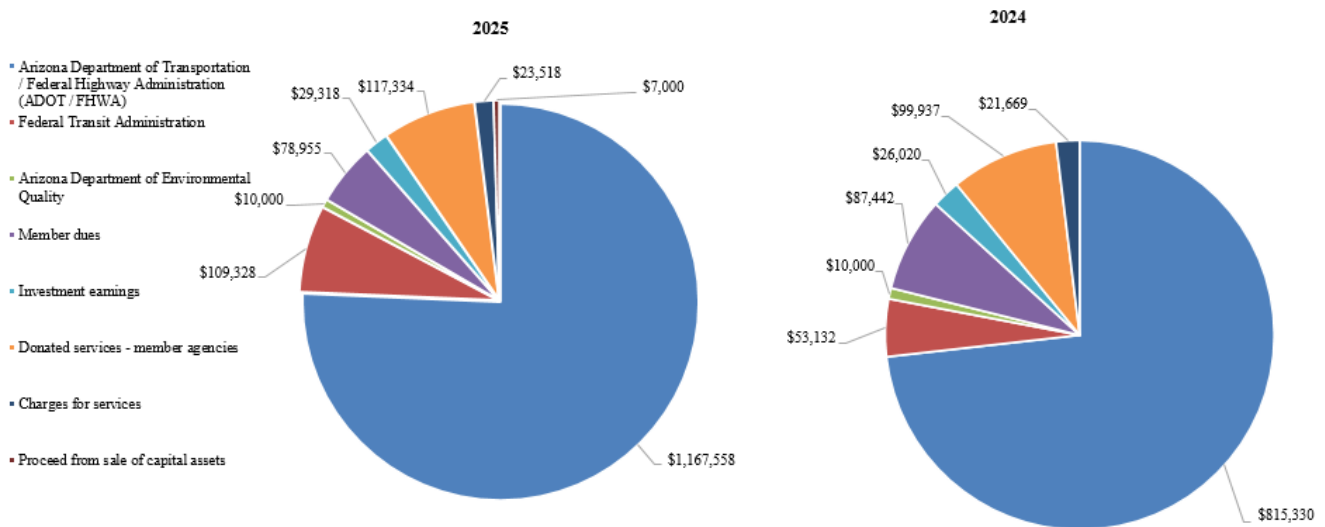


**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited) (Continued)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

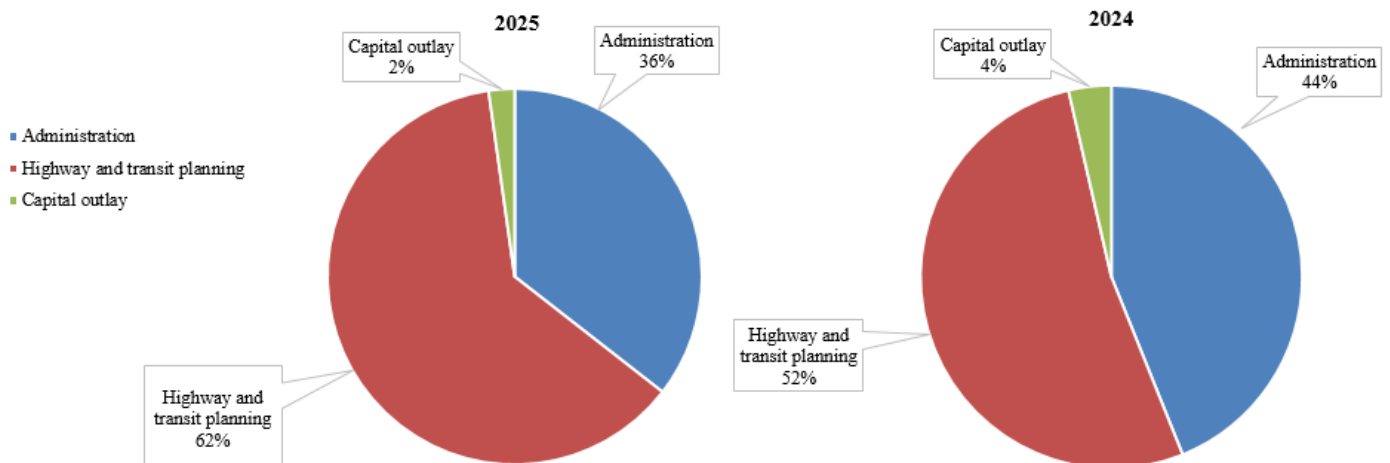
**Financial Analysis of the Governmental Fund (Continued)**

Figures 3 and 4 describe the funding sources and amounts of both revenues and expenditures, respectively, for the Metropolitan Planning Fund.

**Fig. 3  
Metropolitan Planning Fund Revenues**



**Fig. 4  
Metropolitan Planning Fund Expenditures**





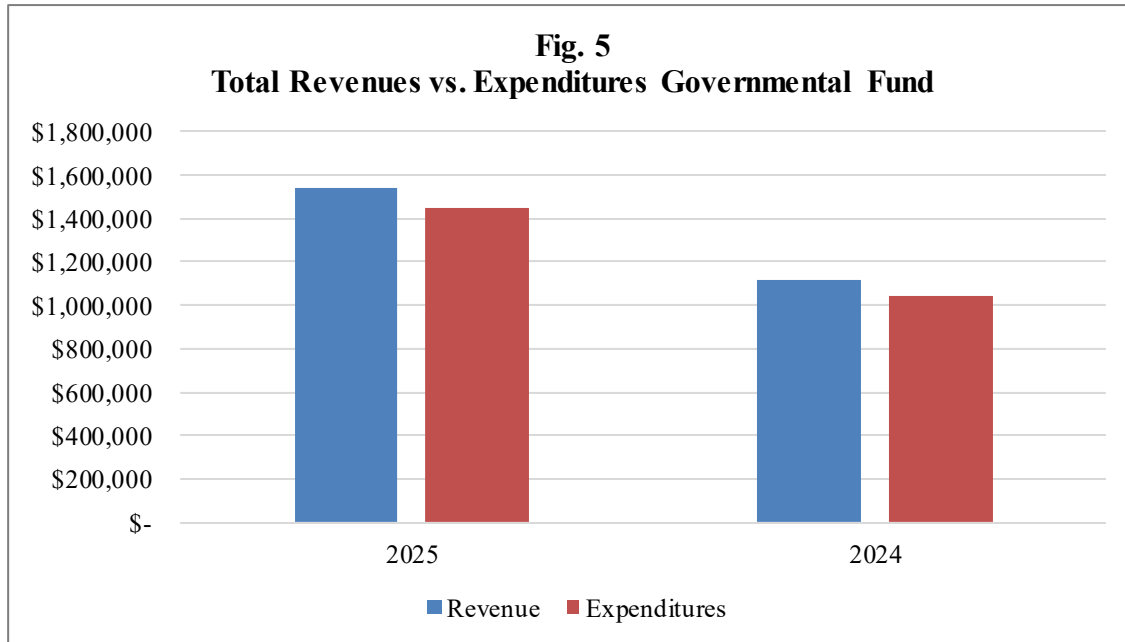
**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited) (Continued)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

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**Financial Analysis of the Governmental Fund (Continued)**

YMPO Metropolitan Planning Fund's fund balance increased by \$96,561 to \$1,357,088 for fiscal year 2025.

Overall, YMPO continues to meet both its highway and transportation planning obligations; Figure 5 shows that revenue exceeded expenditures in the current year for the Metropolitan Planning Fund.



**Metropolitan Planning Fund Budgetary Highlights**

For the fiscal year 2025, YMPO's original budgeted amounts were revised for changes in highway and transit planning revenues and related expenditures as well as donated services – YMPO member agencies.

Actual revenues were \$230,266 less than the final budgeted amounts. This variance was primarily due to the timing of reimbursements for federally funded planning studies that were budgeted but not fully completed within the fiscal year, including the Long-Range Transportation Plan, Roads of Regional Significance Study, and Complete Streets Concept Study. Because these multi-year projects extended into FY 2026, the associated federal reimbursements were deferred to the following year. In addition, member dues were slightly lower than the prior year. These decreases were partially offset by higher investment earnings and increased locally generated revenue from traffic count services.

Actual expenditures were \$326,827 less than the final budgeted amounts, primarily due to the delay in consultant-led projects such as the Long-Range Transportation Plan, Roads of Regional Significance Study, and Complete Streets Concept Study, which continued into FY 2026. As a result, contractual and professional service expenses were lower than anticipated for the year, consistent with the timing of these federally funded planning efforts.



**Yuma Metropolitan Planning Organization  
Management's Discussion and Analysis (Unaudited) (Continued)  
Required Supplementary Information  
For the Year Ended June 30, 2025**

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**Capital Assets**

YMPO's investment in capital assets for its governmental activities as of June 30, 2025, amounted to \$644,190 (net of accumulated depreciation), an increase of \$2,399 from 2024 due to acquisition of a vehicle and annual depreciation. The investment in capital assets includes land, building, vehicles, and furniture and equipment. Please see Note 4 at page 34 for more detail about capital assets.

**Economic Factors and Next Year's Budget**

As a metropolitan planning organization, YMPO's focus is on multimodal transportation planning. YMPO will focus on administering its work program in a manner that reduces traffic accidents, transportation related fuel consumption, air pollution, and greenhouse gases while increasing transportation safety, clean energy, air quality and supporting sustainable communities, trade, and tourism.

YMPO will work at coordinating and integrating sustainable solutions and maintaining a continuing 24-year multi-agency comprehensive transportation plan, while sustaining a communicative atmosphere that incorporates public involvement.

**Requests for Information**

This financial report is designed to provide a general overview for all those with an interest in YMPO finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Yuma Metropolitan Planning Organization, 230 West Morrison Street, Yuma, Arizona 85364.



## **BASIC FINANCIAL STATEMENTS**



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## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**



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**Yuma Metropolitan Planning Organization**  
**Statement of Net Position**  
**June 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,131,332
Receivables:	
Accounts	370
Due from other governments	382,410
Prepaid items	7,616
Net other post retirement benefits asset	15,952
Capital assets:	
Capital assets not being depreciated	68,532
Capital assets being depreciated, net	575,658
Capital assets, net	644,190
Total Assets	2,181,870
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related	70,636
Other post retirement benefits related	1,821
Total Deferred Outflows of Resources	72,457
<b>LIABILITIES</b>	
Accounts payable	134,988
Accrued payroll and related liabilities	13,147
Accrued expenses	2,979
Compensated absences payable - due within one year	38,526
Net pension liability - due in more than one year	422,440
Net other post retirement benefits liability - due in more than one year	69
Total Liabilities	612,149
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	29,196
Other post retirement benefits related	6,138
Total Deferred Inflows of Resources	35,334
<b>NET POSITION</b>	
Investment in capital assets	644,190
Restricted for:	
Other postemployment benefits	10,517
Unrestricted	952,137
Total Net Position	\$ 1,606,844



**Yuma Metropolitan Planning Organization**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government Activities:				
Administration	\$ 523,779	\$ -	\$ 502,831	\$ (20,948)
Highway and transit planning	891,403	23,518	893,921	26,036
Total Governmental Activities	<u>\$ 1,415,182</u>	<u>\$ 23,518</u>	<u>\$ 1,396,752</u>	<u>5,088</u>
General Revenues:				
Member dues				78,955
Investment earnings				29,318
Gain on sale of capital assets				7,000
Total general revenues				<u>115,273</u>
Change in net position				120,361
Net position				
Beginning of year				1,486,483
End of year				<u>\$ 1,606,844</u>

See accompanying Notes to the Basic Financial Statements.



## **FUND FINANCIAL STATEMENTS**



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**Yuma Metropolitan Planning Organization**  
**Balance Sheet**  
**Governmental Fund**  
**June 30, 2025**

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	Metropolitan Planning Fund (General Fund)
<b>ASSETS</b>	
Cash and investments	\$ 1,131,332
Receivables:	
Accounts	370
Due from other governments	382,410
Prepaid items	7,616
Total assets	<u>\$ 1,521,728</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 134,988
Accrued payroll and related accruals	13,147
Accrued expenses	2,979
Total liabilities	<u>151,114</u>
<b>Deferred Inflows of Resources:</b>	
Unavailable revenue	<u>13,526</u>
Total deferred inflows of resources	<u>13,526</u>
<b>Fund Balance:</b>	
Nonspendable:	
Prepaid items	7,616
Unassigned	1,349,472
Total fund balance	<u>1,357,088</u>
Total liabilities, deferred inflows of resources and fund	<u>\$ 1,521,728</u>



**Yuma Metropolitan Planning Organization**  
**Reconciliation of the Balance Sheet - Governmental Fund**  
**to the Government-Wide Statement of Net Position**  
**June 30, 2025**

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<b>Fund balance - Total governmental fund</b>	\$ 1,357,088
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.	644,190
Unavailable revenues recorded in the governmental fund financial statements resulting in activities in which revenues were earned but funds were not available were recorded as revenues in the Government-Wide Financial Statements.	13,526
Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental fund.	(38,526)
Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:	
Pension related deferred outflows of resources	70,636
Net pension liabilities	(422,440)
Pension related deferred inflows of resources	(29,196)
Net other postemployment benefits (asset) liability and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:	
Net OPEB asset	15,952
OPEB related deferred outflows of resources	1,821
Net OPEB liability	(69)
OPEB related deferred inflows of resources	(6,138)

<b>Net position of governmental activities - Statement of Net Position</b>	<b>\$ 1,606,844</b>
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**Yuma Metropolitan Planning Organization**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**Governmental Fund**  
**For the Year Ended June 30, 2025**

	Metropolitan Planning Fund (General Fund)
<b>REVENUES</b>	
Intergovernmental:	
Arizona Department of Transportation/Federal Highway Administration	\$ 1,167,558
Federal Transit Administration	109,328
Arizona Department of Environmental Quality	10,000
Member dues	78,955
Investment earnings	29,318
Charges for services	23,518
Donated services from member agencies	117,334
Total Revenues	<u>1,536,011</u>
<b>EXPENDITURES</b>	
Current:	
Administration	513,606
Highway and transit planning	900,521
Capital outlay	32,323
Total Expenditures	<u>1,446,450</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	89,561
<b>OTHER FINANCING SOURCES:</b>	
Proceed from sale of capital assets	7,000
Total other financing sources	<u>7,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	96,561
<b>FUND BALANCE</b>	
Beginning of year	1,260,527
End of year	<u><u>\$ 1,357,088</u></u>



**Yuma Metropolitan Planning Organization**  
**Reconciliation of the Statement of Revenues, Expenditures, and Change in Fund Balance**  
**Governmental Fund to the Government-Wide Statement of Activities**  
**For the Year Ended June 30, 2025**

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<b>Net change in fund balance - governmental fund</b>	<b>\$</b>	<b>96,561</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		32,323
Depreciation expense		(29,924)

Certain accrued revenues such as grants do not provide current financial resources and therefore, are not reported in the governmental funds as revenues. This is the amount of the net change in these accrued revenue amounts during the current period.

(7,468)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Change in compensated absences		11,681
Pension expense, net of pension contribution made after measurement date		14,385
OPEB expense, net of OPEB contribution made after measurement date		2,803

<b>Change in net position of governmental activities - Statement of Activities</b>	<b>\$</b>	<b>120,361</b>
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**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies**

The financial statements of the Yuma Metropolitan Planning Organization (“YMPO”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of YMPO’s accounting policies are described below:

**A. Reporting Entity**

YMPO is a quasi-governmental entity which was established on February 3, 1983, as the Yuma metropolitan area’s designated Metropolitan Planning Organization under federal law.

The membership of the Executive Board consists of members from towns, cities, a Native American Tribal Community in Yuma County, and from the County itself. It also includes nonvoting members from Winterhaven, California and various state and local agencies in California and Arizona. The Executive Board acts as a policy body coordinating transportation planning, traffic engineering, air quality conformity, and related implementation activities. It prepares reports to meet the requirements of several transportation and environmental oversight entities at the federal level.

The Board also has broad financial responsibilities, including the approval of the annual budget and the establishment of a system of accounting and budgetary controls.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) present financial information about YMPO as a whole. The reported information includes all of the nonfiduciary activities of YMPO. These statements are to distinguish between the governmental and business-type activities of governments. YMPO reports only governmental activities in its government-wide financial statements. Governmental activities normally are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**Government-Wide Financial Statements** – The government-wide financial statements are reported using the “economic resources” measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain types of transactions are reported as program revenues for YMPO in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Member dues for general purposes and other items not included among program revenues are reported instead as general revenues.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Governmental Fund Financial Statements** – Governmental fund financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, YMPO considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental fund.

Member dues, charges for services, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and recognized as revenues of the current fiscal period. Miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues also arise when resources are received by YMPO before it has legal claim to them, such as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Receivables that will not be collected within the availability period have also been reported as unavailable revenue on the governmental fund financial statements.

YMPO reports the following major governmental fund:

**Metropolitan Planning Fund** – The Metropolitan Planning Fund is a General Fund and accounts for all resources used to finance YMPO’s highway and transportation planning activities.

**C. Cash and Investments**

**Cash** – YMPO’s cash are considered to be cash on hand and demand deposits.

**Investments** – Arizona Revised Statutes (A.R.S.) authorize YMPO to invest public monies in the State Treasurer’s local government investment pools, the County Treasurer’s investment pool, interest-bearing savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; bonds or other obligations of the U.S. government that are guaranteed as to principal and interest by the U.S. government; and bonds of the State of Arizona counties, cities, towns, school districts, and special districts as specified by statute. The statutes do not include any requirements for credit risk, custodial credit risk, concentration of credit risk, interest rate risk, or foreign currency risk.

**D. Investment Earnings**

Investment earnings are composed of interest, dividends, and net changes in the fair value of applicable investments.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**E. Prepaid Items**

YMPO adopted the consumption method for accounting for prepaid items and reports prepaid items they purchased as an asset and defer the recognition of the expenditure until the period in which the prepaid items are actually consumed or used in both the government-wide and fund financial statements.

**F. Capital Assets**

Capital assets are defined by YMPO as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost, or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Buildings are depreciated using the straight-line method over 40 years. Vehicles, furniture and equipment are depreciated using the straight-line method over estimated useful lives of 5 years.

YMPO uses the “full-year” convention where a full year’s depreciation is recorded in the year of acquisition, and no depreciation is recorded in the year of sale or disposal.

**G. Deferred Outflows and Inflows of Resources**

The statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources, when applicable.

**Deferred Outflows of Resources** represent a consumption of net assets that apply to future periods.

**Deferred Inflows of Resources** represent an acquisition of net assets that apply to future periods.

**H. Compensated Absences**

All regular full-time and part-time employees of YMPO are entitled to paid time off (PTO) for annual and sick leave. PTO begins to accrue immediately on employment according to the following schedule:

<u>Years of Credited Services</u>	<u>Days per Year Based on 8-hour Day</u>
0 to 1 year	24
1 to 4 years	25
4 to 10 years	28
10 to 15 years	31
15 to 20 years	32
20 years or more	33
Appointed Executive Director	33
Emergency, Seasonal, Temporary, Part-time less than 25%	YMPO will allow accrual at the rate of .0333 hours for every hour worked.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**H. Compensated Absences (Continued)**

There is no maximum accrual of PTO leave for regular status employees. For emergency, seasonal and temporary employees there is a maximum rollover each calendar year of 40 hours. Unused PTO will be paid at the time of termination up to 400 hours for benefit eligible employees and 40 hours for emergency, seasonal and temporary employees who are partially benefit eligible at the time of termination of employment at the current rate of pay.

The current and long-term liability related benefits for PTO are reported on the government-wide financial statements. A liability for these amounts, including related benefits, is reported in the governmental funds only if they have matured as a result of employee resignations and retirements.

**I. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

<u>Arizona State Retirement System</u>	
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

**J. Other Postemployment Benefits ("OPEB")**

For purposes of measuring the total OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for OPEB reporting:

<u>Arizona State Retirement System</u>	
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**J. Other Postemployment Benefits (“OPEB”) (Continued)**

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of the gain or loss.

The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

**K. Net Position/Fund Balance Classifications**

**Net Position** – Government-wide financial statements classify net position as investment in capital assets, restricted; and unrestricted.

**Investment in Capital Assets.** This component of net position consists of capital assets, net of accumulated depreciation.

**Restricted.** This component of net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

**Unrestricted.** This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of investment in capital assets or the restricted component of net position.

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, YMPO’s policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

**Fund Balance** – In the governmental fund financial statements, fund balance is composed of five classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The governmental fund types classify fund balances as follows:

**Nonspendable.** The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, (such as prepaid items), or legally or contractually required to be maintained intact.

**Restricted.** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.

**Committed.** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Executive Board. Those committed amounts cannot be used for any other purpose unless the Executive Board removes or changes the specified use by taking the same type of action it employed to previously commit those accounts through ordinances or resolutions.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**K. Net Position/Fund Balance Classifications (Continued)**

**Assigned.** Amounts in the assigned fund balance classification are intended to be used by YMPO for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the Executive Board or a management official delegated that authority by the formal Executive Board action. The Executive Board has delegated this authority to the Executive Director.

**Unassigned.** The unassigned classification is the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

YMPO applies restricted resources first when expenditures are incurred for purposes for which either restricted, committed, assigned, and unassigned amounts are available. Similarly, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the remaining fund balance classifications could be used.

**L. Donated Services**

Donated services from member agencies are recorded based on the following estimates. In accordance with the Yuma County cost allocation plan, Yuma County donated services consisted of 4.14% of the federally reimbursable expenditures processed through the Yuma County's Finance Department. YMPO's Technical Advisory Committee and Regional Mobility Committee donated services consists of any time allocated to any YMPO related items that need comment and/or review. Donated services from member agencies are recorded based on the following estimates. The hourly wage is based off of the current Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates for Civil Engineers or actual hourly wage information if available. Mileage is used as an in-kind contribution from the Technical Advisory Committee and Regional Mobility Committee Members which is calculated at \$0.655 and \$0.670 per mile from July 1, 2024 – January 26, 2025, and January 27, 2025 – June 30, 2025, respectively.

For the year ended June 30, 2025, YMPO received donated services totaling \$117,334 from member agencies.

**M. Implementation of New GASB Pronouncements**

During fiscal year ended June 30, 2025, YMPO has implemented the following GASB pronouncements:

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation has no material effect to the financial statements.

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints which may limit a government's ability to acquire resources or control spending.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**N. Estimates**

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 2 – Cash and Investments**

Cash and investments are comprised of the following at June 30, 2025:

Petty cash	\$	150
Cash in bank		75,039
Investment in the Yuma County Treasurer's investment pool		1,056,143
Total cash and investments	\$	<u>1,131,332</u>

Arizona Revised Statutes authorize YMPO to invest public monies in the State or County Treasurers' investment pools; interest-bearing savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; bonds or other obligations of the United States government that are guaranteed as to principal and interest by the United States government; and bonds of the state of Arizona counties, cities, towns, school districts, and special districts as specified by statute. YMPO utilizes Yuma County ("County Treasurer") as its repository for cash and allows their pool to invest its funds; accordingly, YMPO does not have its own formal investment policy with respect to credit risk, custodial credit risk, concentration of credit risk, interest rate risk, or foreign currency risk for investments.

**Cash on Hand and Deposits** – At June 30, 2025, total cash on hand was \$150. The bank balance was \$75,731 and of which all are insured or collateralized. The carrying amount of cash in bank was in the amount of \$75,039.

**Investments** – YMPO's investments at June 30, 2025, with the Yuma County Treasurer's investment pool (the "Pool") was \$1,056,143. The Pool is not categorized within the fair value hierarchy and reported at amortized cost.

The Pool is not registered with the Securities and Exchange Commission and there is no regulatory oversight of their operations. A portion of the of the Pool is invested in the State of Arizona's local government investment pool which is regulated by the State Board of Investment. The pool's structure does not provide for shares, and the counties have not provided or obtained any legally binding guarantees to support the value of the participants' investments. The Treasurer determines the fair value of the pooled investments annually at June 30 which approximates the fair value of the participant's position in the Pool. Interest is allocated based on average month-end balance of each entity invested in the Pool.

**Credit risk** – At June 30, 2025, all of YMPO's investments were invested in the Yuma County investment pool which is not rated by rating agencies.

**Custodial credit risk** – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, YMPO will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. External investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 2 – Cash and Investments (Continued)**

**Interest rate risk** – At June 30, 2025, YMPO’s investments can be withdrawn from the pools at will and therefore, are not subject to a significant amount of interest rate risk.

**Foreign currency risk** – YMPO does not have a formal investment policy with respect to foreign currency risk because state statutes do not allow for foreign investments.

**Note 3 – Due from Other Governments**

Due from other governments as of June 30, 2025 is as follows:

<u>Agency</u>	
Arizona Department of Transportation	\$ 326,187
U.S. Department of Transportation	46,223
Arizona Department of Environment Quality	10,000
Total due from other governments	<u>\$ 382,410</u>

Management considers all receivables at June 30, 2025, to be fully collectible; therefore, no allowance for doubtful accounts was recorded.

**Note 4 – Capital Assets**

A summary of changes in capital asset activity for the year ended June 30, 2025 is as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not depreciated:				
Land	\$ 68,532	\$ -	\$ -	\$ 68,532
Total capital assets not depreciated	68,532	-	-	68,532
Capital assets, being depreciated:				
Building	581,849	-	-	581,849
Vehicles	92,302	32,323	(22,279)	102,346
Furniture and equipment	13,416	-	-	13,416
Total capital assets being depreciated	687,567	32,323	(22,279)	697,611
Less accumulated depreciation for:				
Building	(49,700)	(14,546)	-	(64,246)
Vehicles	(56,332)	(14,037)	22,279	(48,090)
Furniture and equipment	(8,276)	(1,341)	-	(9,617)
Total accumulated depreciation	(114,308)	(29,924)	22,279	(121,953)
Total capital assets being depreciated, net	573,259	2,399	-	575,658
Total capital assets, net	<u>\$ 641,791</u>	<u>\$ 2,399</u>	<u>\$ -</u>	<u>\$ 644,190</u>

Depreciation expense was charged to governmental functions as follows:

Administration	\$ 20,566
Highway and transit planning	9,358
Total depreciation	<u>\$ 29,924</u>



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 5 – Compensated Absences**

Compensated absences activity for the year ended June 30, 2025, was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due in More Than One Year
Compensated absences *	\$ 50,207	\$ -	\$ (11,681)	\$ 38,526	\$ 38,526	\$ -

\* Presented as net change during the year.

**Note 6 – Economic Dependency**

YMPO received 76 percent of its revenues from the Federal Highway Administration passed through the Arizona Department of Transportation for the year ended June 30, 2025.

**Note 7 – Risk Management**

YMPO is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

YMPO carried commercial insurance for all risks of loss, including property and liability, workers' compensation, and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 8 – Retirement Plans and Other Postemployment Benefits**

**A. General Information about the Pension and Other Postemployment Benefits ("OPEB") Plans**

**Plan Description**

YMPO and employees contribute to the Arizona State Retirement System ("ASRS"). Benefits are established based on contributions to the plan. The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit ("OPEB") plan, and a cost-sharing multiple-employer defined benefit long-term disability ("OPEB") plan.

The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its Web site at [www.azasrs.gov](http://www.azasrs.gov).

**Employees Covered**

During the year ended June 30, 2025, YMPO had 6 active and contributing employees that were covered by the benefit terms of the Plan. There was 1 return to work retiree with the Alternative Contribution rate ("ACR") contribution by the employer only. As of the date of the audit report, there were no transferred/separated or retired employees receiving benefits.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits**

**A. General Information about the Pension and Other Postemployment Benefits (“OPEB”) Plans (Continued)**

**Benefits Provided**

The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
	Sum of years and age equals 80 or more	30 years, age 55
Years of credited service	10 years, age 62	25 years, age 60
and age requirement to	5 years, age 50*	10 years, age 62
receive benefit	Any years, age 65	5 years, age 50*
		Any years, age 65
Final average salary is based on	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

\*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member’s death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member’s account balance that includes the member’s contributions and employer’s contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**A. General Information about the Pension and Other Postemployment Benefits (“OPEB”) Plans (Continued)**

**Contributions**

In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2025, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.27 percent (12.12 percent for retirement and 0.15 percent for long-term disability) of the members’ annual covered payroll, and YMPO was required by statute to contribute at the actuarially determined rate of 12.27 percent (12.05 percent for retirement, 0.07 percent for health insurance premium benefit, and 0.15 percent for long-term disability) of the members’ annual covered payroll. In addition, YMPO, was required by statute to contribute at the actuarially determined rate of 10.19 percent 10.14 for retirement and 0.05 percent for long-term disability) of annual covered payroll of retired members who worked for YMPO in positions that an employee who contributes to the ASRS would typically fill.

YMPO’s contributions to the pension, health insurance premium benefit, and the long-term disability plans for the year ended June 30, 2025, were as follows:

	<u>Employer</u>
Pension plan	\$ 46,628
Health benefit supplement plan	270
Long-term disability plan	581
	<u>\$ 47,479</u>

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans**

**Actuarial Methods and Assumptions Used to Determine Total Pension and OPEB Liability**

For the measurement period ended June 30, 2024, (the measurement date), the total pension and OPEB liabilities were determined by rolling forward the June 30, 2023, total pension and OPEB liabilities.

*Actuarial Methods and Assumptions Used to Determine Total Pension and OPEB (Asset) Liability*

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement
Actuarial Assumptions:	
Discount Rate	7.0%
Inflation	2.3%
Projected Salary Increases	2.9 - 8.4% For pensions / not applicable for OPEB
Investment Rate of Return	7.0%, net of pension and OPEB plan investment and administrative expenses; includes inflation
Mortality Rate Table	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery Rates	2012 GLDT For Long-Term Disability
Healthcare Cost Trend Rate	Not applicable due to benefits are not affected by healthcare cost trend rate

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans (Continued)**

**Change of Assumptions**

In 2024, there were no changes in assumptions.

**Long-term Expected Rate of Return**

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Geometric Real Rate of Return
Public equity	44%	4.48%
Credit	23%	4.40%
Real estate	17%	6.05%
Private equity	10%	6.11%
Interest rate sensitive	6%	-0.45%
Total	100%	

**Discount Rate**

At June 30, 2024, the discount rate used to measure the total pension and OPEB liabilities was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the funding policy of the ASRS Board, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the Retirement Fund's fiduciary net position was projected to be available to make all the projected future benefit payments of current members. Therefore, the long term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans (Continued)**

**Sensitivity of the Proportionate Share of the Net Pension Liability and the Net OPEB (Asset) Liability to Changes in the Discount Rate**

The following presents YMPO's proportionate share of the net pension liability and net OPEB (asset) liability for the Arizona State Retirement System Plan, calculated using the discount rate for the Arizona State Retirement System Plan, as well as what YMPO's proportionate share of the net pension liability and net OPEB (asset) liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Plan's Net Pension Liability and OPEB (Asset) Liability		
	Discount Rate - 1% (6.0%)	Current Discount Rate (7.0%)	Discount Rate + 1% (8.0%)
Pension plan	\$ 646,842	\$ 422,440	\$ 235,420
Health benefit supplement plan	\$ (11,597)	\$ (15,952)	\$ (19,654)
Long-term disability plan	\$ 237	\$ 69	\$ (96)

**Pension Plan Fiduciary Net Position**

Detailed information about each pension and OPEB plan's fiduciary net position is available in the separately issued report at [www.azasrs.gov](http://www.azasrs.gov).

**Proportionate Share of Net Pension Liability, Net OPEB (Asset) Liability, and Pension and OPEB Expense**

The following tables show the plan's proportionate share of the risk pool collective net pension liability and net OPEB (asset) liability over the measurement period.

	Pension Plan		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023	\$ 1,754,553	\$ 1,324,126	\$ 430,427
Balance at June 30, 2024	1,831,131	1,408,691	422,440
Net changes during 2023-2024	\$ 76,578	\$ 84,565	\$ (7,987)



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans (Continued)**

**Proportionate Share of Net Pension Liability, Net OPEB (Asset) Liability, and Pension and OPEB Expense (Continued)**

	Health Benefit Supplement Plan		
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
	(a)	(b)	(a) - (b)
Balance at June 30, 2023	\$ 39,583	\$ 53,189	\$ (13,606)
Balance at June 30, 2024	42,529	58,481	(15,952)
Net changes during 2023-2024	\$ 2,946	\$ 5,292	\$ (2,346)

	Long-term Disability Plan		
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
	(a)	(b)	(a) - (b)
Balance at June 30, 2023	\$ 5,451	\$ 5,108	\$ 343
Balance at June 30, 2024	5,581	5,512	69
Net changes during 2023-2024	\$ 130	\$ 404	\$ (274)

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocated based on YMPO's share of net pension and OPEB liability at the measurement date.

	Pension Plan	Health Benefit Supplement Plan	Long-term Disability Plan
Proportion at June 30, 2023	0.00266%	0.00252%	0.00262%
Proportion at June 30, 2024	0.00264%	0.00264%	0.00264%
Change - Increase (Decrease)	-0.00002%	0.00012%	0.00002%

For the year ended June 30, 2025, YMPO recognized pension expenses and OPEB (credit) expense as following:

	Pension/OPEB expenses (credit)
Pension plan	\$ 32,243
Health benefit supplement plan	(2,288)
Long-term disability plan	336
	<u>\$ 30,291</u>



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans (Continued)**

**Proportionate Share of Net Pension Liability, Net OPEB (Asset) Liability, and Pension and OPEB Expense (Continued)**

As of June 30, 2024, the measurement date, YMPO had deferred outflows and deferred inflows of resources related to pensions and OPEB as follows:

	Pension Plan			
	Deferred outflows of resources	Deferred inflows of resources		
Pension contributions made after measurement date	\$ 46,628	\$ -		
Difference between expected and actual experience	23,580	-		
Difference between projected and actual investment earnings	-	(26,977)		
Changes in proportion and differences between employer contributions and proportionate share of contributions	428	(2,219)		
Total	<u>\$ 70,636</u>	<u>\$ (29,196)</u>		

	Health Benefit Supplement Plan		Long-Term Disability Plan	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
OPEB contributions made after measurement date	\$ 270	\$ -	\$ 581	\$ -
Difference between expected and actual experience	462	(3,852)	253	(183)
Changes in assumptions	-	(165)	50	(412)
Difference between projected and actual investment earnings	-	(1,097)	-	(75)
Changes in proportion and differences between employer contributions and proportionate share of contributions	167	(321)	38	(33)
Total	<u>\$ 899</u>	<u>\$ (5,435)</u>	<u>\$ 922</u>	<u>\$ (703)</u>

	Total OPEB Plans			
	Deferred outflows of resources	Deferred inflows of resources		
OPEB contributions made after measurement date	\$ 851	\$ -		
Difference between expected and actual experience	715	(4,035)		
Changes in assumptions	50	(577)		
Difference between projected and actual investment earnings	-	(1,172)		
Changes in proportion and differences between employer contributions and proportionate share of contributions	205	(354)		
Total	<u>\$ 1,821</u>	<u>\$ (6,138)</u>		



**Yuma Metropolitan Planning Organization**  
**Notes to Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

**Note 8 – Retirement Plans and Other Postemployment Benefits (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB Plans (Continued)**

**Proportionate Share of Net Pension Liability, Net OPEB (Asset) Liability, and Pension and OPEB Expense (Continued)**

\$46,628, \$270 and \$581 reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from YMPO contributions subsequent to the measurement date will be recognized as reduction of the collective net pension/OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension, health insurance premium benefit, and the long-term disability plans will be recognized in pension/OPEB (credit) expense as follows:

Year Ending June 30	Deferred Outflows/(Inflows) of Resources		
	Pension Plan	Health Benefit Supplement Plan	Long-Term Disability Plan
2026	\$ (13,022)	\$ (2,973)	\$ (95)
2027	19,614	(692)	(10)
2028	(6,829)	(697)	(118)
2029	(4,951)	(360)	(114)
2030	-	(84)	(49)
Thereafter	-	-	24
Total	<u>\$ (5,188)</u>	<u>\$ (4,806)</u>	<u>\$ (362)</u>

**Payable to the Pension and OPEB Plan**

At June 30, 2025, YMPO reported a payable of \$2,719 for the outstanding amount of contributions to the pension and OPEB plan required for the year ended June 30, 2025.

**Note 9 – Commitments and Contingencies**

**A. Litigation**

Legal claims and lawsuits arise from time to time in the normal course of business which, in the opinion of management, will have no material effect on YMPO's financial position.

**B. Grants**

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies. While no matters of non-compliance were disclosed by the audit of the financial statements, grantor agencies may subject grant programs to additional compliance tests, which may result in disallowed costs. In the opinion of management, future disallowances of current or prior grant expenditures, if any, would not have a material adverse effect on the financial position of YMPO.



**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**



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**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule**  
**Metropolitan Planning Fund (General Fund)**  
**For the Year Ended June 30, 2025**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive/ (Negative)
<b>REVENUES</b>				
Intergovernmental:				
Arizona Department of Transportation /				
Federal Highway Administration	\$ 1,048,162	\$ 1,391,417	\$ 1,167,558	\$ (223,859)
Federal Transit Administration	93,750	107,447	109,328	1,881
Arizona Department of Environmental Quality	10,000	10,000	10,000	-
Member dues	76,652	83,652	78,955	(4,697)
Investment earnings	-	-	29,318	29,318
Charges for services:				
Traffic count revenues	15,047	12,972	23,518	10,546
Donated services from member agencies	138,915	167,789	117,334	(50,455)
Total Revenues	<u>1,382,526</u>	<u>1,773,277</u>	<u>1,536,011</u>	<u>(237,266)</u>
<b>EXPENDITURES</b>				
Administration and management	484,698	498,669	513,606	(14,937)
Air quality conformity	10,000	12,867	10,000	2,867
Transportation improvement program (TIP)	34,326	63,964	26,129	37,835
Transportation alternatives - AZ	5,166	5,166	3,779	1,387
Transportation alternatives - CA	684	-	-	-
Intelligent transportation systems (ITS)	10,946	10,672	7,743	2,929
Goods / freight / rail planning	10,814	10,543	7,787	2,756
Cross border / trade corridor planning	13,129	13,754	9,611	4,143
Highway performance monitoring system (HPMS)	13,227	15,573	11,042	4,531
Transportation coordination services	117,188	134,309	97,053	37,256
Regional transportation planning	74,529	250,589	169,221	81,368
Socio-economic and travel files	7,170	7,428	5,381	2,047
Port of entry planning	9,640	9,821	6,625	3,196
Transportation / land use / economic development / tourism	13,613	8,316	5,798	2,518
Coordination with ADOT studies	13,591	13,846	10,547	3,299
Special projects planning	63,900	117,592	53,860	63,732
Traffic count program	110,612	111,389	75,467	35,922
Traffic count equipment	16,985	21,241	15,192	6,049
Traffic planning assistance	6,361	6,611	4,621	1,990
Traffic safety	9,950	11,866	8,351	3,515
GIS / transportation planning	25,424	16,074	10,594	5,480
Long range transportation planning	253,943	357,570	307,606	49,964
Federal / state / local legislation	31,945	32,189	29,321	2,868
Small community assistance	6,635	6,896	4,669	2,227
Public participation plan	13,044	11,525	7,895	3,630
Public transportation planning	13,622	13,627	10,028	3,599
Environmental overview	3,029	3,008	2,201	807
Capital outlay	8,355	8,172	32,323	(24,151)
Total expenditures	<u>1,382,526</u>	<u>1,773,277</u>	<u>1,446,450</u>	<u>326,827</u>
<b>OTHER FINANCING SOURCES</b>				
Proceed from sale of assets	-	-	7,000	7,000
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>96,561</u>	<u>\$ 96,561</u>
<b>FUND BALANCE:</b>				
Beginning of year			1,260,527	
End of year			<u>\$ 1,357,088</u>	



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**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Notes to Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2025**

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**Note 1 – Budgetary Basis of Accounting**

YMPO's budget is prepared on a basis consistent with U.S. GAAP with the exception of expenditures which are budgeted by grant purpose rather than by functional expenditures and in-kind services

**Note 2 – Budgetary Control**

YMPO bylaws require the executive director to provide a budget that is reviewed and approved by the board of directors. YMPO's board of directors retains the right and authority to modify the proposed budget in its entirety or on a line-item basis. An annual appropriated budget is adopted for YMPO on the modified accrual basis of accounting. YMPO's budget is available at <https://ympo.org/wp/upwp/>.

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is maintained at the category level. The annual budget is sub-divided into categories 100 through 1000 in increments of 100 (and sub-increments and sub-categories) and these categories address different components of the YMPO mission. Category 100 addresses Administration and Management (and is the largest category). Further categories address Air Quality (200); Transportation Planning and Programming (generally short-term) subjects (300); Regional Coordination (400); Special Projects Planning (500); Long Range Planning subjects (600); Public Participation (700); Transit Planning (800); Environmental Planning (900) and Capital Expenditures (1000). YMPO By-Laws require the adoption of an annual YMPO budget and the Executive Director and Accountant present this to the Executive Board a month or two prior to the beginning of the fiscal year, which starts on July 1.

In practice, the Executive Director, in conjunction with the YMPO Accountant and with input from the Senior Planning Manager, develops the annual budget and presents the document to the Board for review and/or approval. This budget is developed based on projections of carry-over and new federal funding and on an expectation of local matching funds from member agencies.

As part of the on-going budget tracking process, the Director and the Accountant occasionally prepare a few amendments throughout the year, usually based on when confirmation of federal authorizations and/or appropriations occur. These amendments concentrate on changes that need to occur across category boundaries and do not normally address any changes that occur within category limits.

For example, Category 100 contains subaccounts for administrative and management needs, if the furniture and equipment budget is underbudgeted but the training budget has more than it needs, then funds can be transferred within the T100 category and an amendment is not needed, providing the overall 100 category total is not exceeded and the funds can be transferred from another sub-category within 100. However, if a Study under the 400 Regional Planning category needs additional funds and the 500 Special Projects category has funds available, an amendment, with Board approval, would be needed to transfer the funds from one category to the other.

In practice, all transfers within categories are notified to the Board as part of a memo-tracking system between the Accountant and the Director. Further, a similar memo-tracking mechanism is used to notify the Board of any transfers needed between categories when an amendment is required.



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios**  
**For the Year Ended June 30, 2025**

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**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Pension Plan**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Measurement period					
Proportion of the net pension liability	0.00264%	0.00266%	0.00265%	0.00275%	0.00278%
Proportionate share of the net pension liability	\$ 422,440	\$ 430,426	\$ 432,539	\$ 361,338	\$ 481,667
Covered payroll	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302	\$ 305,961
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>114.00%</u>	<u>121.93%</u>	<u>135.83%</u>	<u>116.07%</u>	<u>157.43%</u>
Plan's proportionate share of the fiduciary net position as a percentage of the total pension liability	<u>76.93%</u>	<u>75.47%</u>	<u>74.26%</u>	<u>69.33%</u>	<u>69.33%</u>

**Notes to Schedule:**

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Proportionate Share of the Net Pension Liability and Related Ratios (Continued)**  
**For the Year Ended June 30, 2025**

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**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Pension Plan**

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Measurement period			
Proportion of the net pension liability	0.00277%	0.00261%	0.07980%
Proportionate share of the net pension liability	\$ 403,067	\$ 364,003	\$ 345,833
Covered payroll	\$ 275,501	\$ 243,859	\$ 215,897
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>146.30%</u>	<u>149.27%</u>	<u>160.18%</u>
Plan's proportionate share of the fiduciary net position as a percentage of the total pension liability	<u>73.24%</u>	<u>73.40%</u>	<u>69.92%</u>

**Notes to Schedule:**

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Pensions**  
**For the Year Ended June 30, 2025**

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**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Pension Plan**

Fiscal Year	2024-25	2023-24	2022-23	2021-22	2020-21
Statutorily required contribution	\$ 46,628	\$ 44,359	\$ 41,334	\$ 37,927	\$ 37,667
Contributions in relation to the statutorily required	(46,628)	(44,359)	(41,334)	(37,927)	(37,667)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 387,133	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302
Contributions as a percentage of covered payroll	12.04%	11.97%	11.71%	11.91%	12.10%

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.

**Notes to Schedule**

Valuation date: June 30, 2023



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Pensions (Continued)**  
**For the Year Ended June 30, 2025**

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**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Pension Plan**

Fiscal Year	2019-20	2018-19	2017-18	2016-17
Statutorily required contribution	\$ 34,805	\$ 30,801	\$ 26,581	\$ 23,322
Contributions in relation to the statutorily required	(34,805)	(30,801)	(26,581)	(23,322)
<b>Contribution deficiency (excess)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 305,691	\$ 275,501	\$ 243,859	\$ 215,897
Contributions as a percentage of covered payroll	11.39%	11.18%	10.90%	10.80%

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 68 is applicable.

**Notes to Schedule**

Valuation date: June 30, 2023



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Organization's Proportionate Share of**  
**Net Other Postemployment Benefits (Asset) Liability and Related Ratios**  
**For the Year Ended June 30, 2025**

**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Health Insurance Premium Benefit**

Measurement period	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Proportion of the net OPEB (asset) liability	0.00264%	0.00252%	0.00260%	0.00267%	0.00270%
Proportionate share of the net OPEB (asset) liability	\$ (15,952)	\$ (13,606)	\$ (14,511)	\$ (13,008)	\$ (1,912)
Covered employee payroll	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302	\$ 305,961
Proportionate share of the net OPEB (asset) liability as a percentage of its covered employee payroll	<u>-4.30%</u>	<u>-3.85%</u>	<u>-4.56%</u>	<u>-4.18%</u>	<u>-0.62%</u>
Plan's proportionate share of the Health Insurance Premium Benefit Program fiduciary net position as a percentage of the total OPEB liability	<u>137.51%</u>	<u>134.37%</u>	<u>137.79%</u>	<u>130.24%</u>	<u>104.33%</u>

**Arizona State Retirement System ("ASRS") Long-Term Disability**

Measurement period	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Proportion of the net OPEB (asset) liability	0.00264%	0.26200%	0.00270%	0.00270%	0.00273%
Proportionate share of the net OPEB (asset) liability	\$ 69	\$ 343	\$ 242	\$ 557	\$ 2,071
Covered employee payroll	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302	\$ 305,961
Proportionate share of the net OPEB (asset) liability as a percentage of its covered employee payroll	<u>0.02%</u>	<u>0.10%</u>	<u>0.08%</u>	<u>0.18%</u>	<u>0.68%</u>
Plan's proportionate share of the Long-Term Disability Program fiduciary net position as a percentage of the total OPEB liability	<u>98.76%</u>	<u>93.71%</u>	<u>95.40%</u>	<u>90.38%</u>	<u>68.01%</u>

**Notes to Schedule:**

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 75 is applicable.



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of the Organization's Proportionate Share of**  
**Net Other Postemployment Benefits (Asset) Liability and Related Ratios (Continued)**  
**For the Year Ended June 30, 2025**

**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Health Insurance Premium Benefit**

Measurement period	June 30, 2019	June 30, 2018	June 30, 2017
Proportion of the net OPEB (asset) liability	0.00270%	0.25400%	0.00216%
Proportionate share of the net OPEB (asset) liability	\$ (746)	\$ (915)	\$ (1,176)
Covered employee payroll	\$ 275,501	\$ 243,859	\$ 215,897
Proportionate share of the net OPEB (asset) liability as a percentage of its covered employee payroll	<u>-0.27%</u>	<u>-0.38%</u>	<u>-0.54%</u>
Plan's proportionate share of the Health Insurance Premium Benefit Program fiduciary net position as a percentage of the total OPEB liability	<u>101.62%</u>	<u>102.20%</u>	<u>103.57%</u>

**Arizona State Retirement System ("ASRS") Long-Term Disability**

Measurement period	June 30, 2019	June 30, 2018	June 30, 2017
Proportion of the net OPEB (asset) liability	0.00272%	0.26000%	0.00219%
Proportionate share of the net OPEB (asset) liability	\$ 1,772	\$ 1,359	\$ 794
Covered employee payroll	\$ 275,501	\$ 243,859	\$ 215,897
Proportionate share of the net OPEB (asset) liability as a percentage of its covered employee payroll	<u>0.64%</u>	<u>0.56%</u>	<u>0.37%</u>
Plan's proportionate share of the Long-Term Disability Program fiduciary net position as a percentage of the total OPEB liability	<u>72.85%</u>	<u>77.83%</u>	<u>84.44%</u>

**Notes to Schedule:**

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 75 is applicable.



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Other Postemployment Benefits**  
**For the Year Ended June 30, 2025**

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**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Health Insurance Premium Benefit Plan**

Fiscal year	2024-25	2023-24	2022-23	2021-22	2020-21
Statutorily required contribution	\$ 270	\$ 396	\$ 353	\$ 633	\$ 1,141
Contributions in relation to the statutorily required	(270)	(396)	(353)	(633)	(1,141)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 387,133	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302
Contributions as a percentage of covered-payroll	0.07%	0.11%	0.10%	0.20%	0.37%

**Arizona State Retirement System ("ASRS") Long-Term Disability Plan**

Fiscal year	2024-25	2023-24	2022-23	2021-22	2020-21
Statutorily required contribution	\$ 581	\$ 545	\$ 474	\$ 588	\$ 540
Contributions in relation to the statutorily required	(581)	(545)	(474)	(588)	(540)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 387,133	\$ 370,561	\$ 353,008	\$ 318,453	\$ 311,302
Contributions as a percentage of covered-payroll	0.15%	0.15%	0.13%	0.18%	0.17%

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 75 is applicable.

**Notes to Schedule**

Valuation date: June 30, 2023



**Yuma Metropolitan Planning Organization**  
**Required Supplementary Information (Unaudited)**  
**Schedule of Contributions - Other Postemployment Benefits (Continued)**  
**For the Year Ended June 30, 2025**

**Last Ten Fiscal Years<sup>1</sup>**

**Arizona State Retirement System ("ASRS") Health Insurance Premium Benefit Plan**

Fiscal year	2019-20	2018-19	2017-18	2016-17
Statutorily required contribution	\$ 1,413	\$ 1,267	\$ 1,073	\$ 1,165
Contributions in relation to the statutorily required	(1,413)	(1,267)	(1,073)	(1,165)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 305,961	\$ 275,501	\$ 243,859	\$ 215,897
Contributions as a percentage of covered-payroll	0.46%	0.46%	0.44%	0.54%

**Arizona State Retirement System ("ASRS") Long-Term Disability Plan**

Fiscal year	2019-20	2018-19	2017-18	2016-17
Statutorily required contribution	\$ 501	\$ 441	\$ 390	\$ 298
Contributions in relation to the statutorily required	(501)	(441)	(390)	(298)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 305,961	\$ 275,501	\$ 243,859	\$ 215,897
Contributions as a percentage of covered-payroll	0.16%	0.16%	0.16%	0.14%

<sup>1</sup> Historical information is presented only for measurement periods for which GASB 75 is applicable.

**Notes to Schedule**

Valuation date: June 30, 2023



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## **STATISTICAL SECTION**



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# Yuma Metropolitan Planning Organization

## Index to Statistical Section

### June 30, 2025

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This part of the Yuma Metropolitan Planning Organization's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial states, note disclosures, and required supplementary information say about the YMPO's overall financial health.

#### Contents:

#### Pages

Financial Trends - These tables contain information to help the reader understand how the YMPO's financial performance and well-being have changed over time.

1. Net Position by Components	60
2. Change in Net Position	62
3. Fund Balances of Governmental Fund	64
4. Change in Fund Balance of Governmental Fund	66

Revenue Capacity - These tables contain information to help the reader assess the YMPO's most significant revenue source.

5. Member Dues	68
6. Principal Members	71

Demographic and Economic Information - These tables offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

7. Demographics Statistics - Populations and Employment	72
8. Top Employers in Yuma County, Arizona	75

Operating Information - These tables contain service and infrastructure data to help the reader understand how the information in the YMPO's financial report relates to the services the YMPO provides and the activities it performs.

9. Full-Time Equivalent Employees by Function	76
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Note: The YMPO has no debt; therefore, does not present information about debt capacity.



**Yuma Metropolitan Planning Organization**  
**Table 1 - Net Position by Components (Unaudited)**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Governmental activities:</b>					
Investment in capital assets	\$ 4,456	\$ 6,265	\$ 4,923	\$ 34,671	\$ 26,897
Restricted	-	-	-	-	-
Unrestricted	1,556,386	1,718,354	1,655,588	1,632,791	1,518,598
Total governmental activities - net position	<u>\$ 1,560,842</u>	<u>\$ 1,724,619</u>	<u>\$ 1,660,511</u>	<u>\$ 1,667,462</u>	<u>\$ 1,545,495</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 1 - Net Position by Components (Unaudited) (Continued)**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2021	2022	2023	2024	2025
<b>Governmental activities:</b>					
Investment in capital assets	\$ 663,443	\$ 641,567	\$ 627,070	\$ 641,791	\$ 644,190
Restricted	-	13,008	14,511	13,606	10,517
Unrestricted	781,433	739,293	755,437	831,086	952,137
Total governmental activities - net position	<u>\$ 1,444,876</u>	<u>\$ 1,393,868</u>	<u>\$ 1,397,018</u>	<u>\$ 1,486,483</u>	<u>\$ 1,606,844</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 2 - Change in Net Position (Unaudited)**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Governmental activities:</b>					
<b>Revenues</b>					
Program Revenues:					
Charges for services	\$ 10,271	\$ 112	\$ 771	\$ 28,948	\$ 10,323
Operating grants and contributions	856,068	900,865	626,692	888,408	837,682
General Revenues:					
Member dues	90,171	90,171	78,397	85,343	80,405
Investment earnings	7,488	7,597	16,252	23,471	34,476
Gain on sale of asset	-	-	-	2,300	-
Other revenue	10	626	-	-	-
Total revenues	964,008	999,371	722,112	1,028,470	962,886
<b>Expenses</b>					
Administration	267,016	235,250	271,967	301,303	292,179
Highway and transit planning	638,892	600,344	514,253	720,216	792,674
Total expenses	905,908	835,594	786,220	1,021,519	1,084,853
Change in Net Position	\$ 58,100	\$ 163,777	\$ (64,108)	\$ 6,951	\$ (121,967)

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 2 - Change in Net Position (Unaudited) (Continued)**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year				
	2021	2022	2023	2024	2025
<b>Governmental activities:</b>					
<b>Revenues</b>					
Program Revenues:					
Charges for services	\$ 12,402	\$ 6,898	\$ 19,283	\$ 21,669	\$ 23,518
Operating grants and contributions	975,488	973,800	1,018,672	997,157	1,396,752
General Revenues:					
Member dues	46,924	62,864	81,771	87,442	78,955
Investment earnings	9,430	3,111	13,322	26,020	29,318
Gain on sale of asset	-	5,000	-	5,250	7,000
Other revenue	-	172	160	-	-
Total revenues	<u>1,044,244</u>	<u>1,051,845</u>	<u>1,133,208</u>	<u>1,137,538</u>	<u>1,535,543</u>
<b>Expenses</b>					
Administration	270,432	464,803	446,398	481,041	523,779
Highway and transit planning	874,431	638,050	683,660	567,032	891,403
Total expenses	<u>1,144,863</u>	<u>1,102,853</u>	<u>1,130,058</u>	<u>1,048,073</u>	<u>1,415,182</u>
Change in Net Position	<u>\$ (100,619)</u>	<u>\$ (51,008)</u>	<u>\$ 3,150</u>	<u>\$ 89,465</u>	<u>\$ 120,361</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 3 - Fund Balances of Governmental Fund (Unaudited)**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2016	2017	2018	2019	2020
Metropolitan planning fund (General Fund)					
Nonspendable	\$ 1,267	\$ -	\$ 1,831	\$ 1,788	\$ 2,467
Unassigned	1,575,839	1,703,991	1,744,912	1,838,585	1,871,647
Total metropolitan planning fund (General Fund)	<u>\$ 1,577,106</u>	<u>\$ 1,703,991</u>	<u>\$ 1,746,743</u>	<u>\$ 1,840,373</u>	<u>\$ 1,874,114</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 3 - Fund Balances of Governmental Fund (Unaudited) (Continued)**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2021	2022	2023	2024	2025
Metropolitan planning fund (General Fund)					
Nonspendable	\$ 2,507	\$ 9,134	\$ 6,559	\$ 6,401	\$ 7,616
Unassigned	1,212,166	1,159,932	1,182,094	1,254,126	1,349,472
Total metropolitan planning fund (General Fund)	<u>\$ 1,214,673</u>	<u>\$ 1,169,066</u>	<u>\$ 1,188,653</u>	<u>\$ 1,260,527</u>	<u>\$ 1,357,088</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 4 - Change in Fund Balance of Governmental Fund (Unaudited)**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Revenues</b>					
Intergovernmental:					
Arizona Department of Transportation/Federal Highway Administration	\$ 494,368	\$ 520,296	\$ 398,086	\$ 571,409	\$ 517,579
Federal Transit Administration	288,781	305,600	149,098	224,139	218,417
Local Transportation Assistance Fund II					
Arizona Department of Environmental Quality	8,000	10,000	10,000	-	10,000
Member dues	90,171	90,171	78,397	85,343	80,405
Investment earnings	7,488	7,597	16,252	23,471	34,476
Charges for services	10,271	112	771	28,948	10,323
Donated services - member agencies	64,919	64,969	58,349	94,019	91,686
Other revenue	10	626	-	-	-
Total revenues	<u>964,008</u>	<u>999,371</u>	<u>710,953</u>	<u>1,027,329</u>	<u>962,886</u>
<b>Expenditures</b>					
Current:					
Administration	255,123	267,882	255,116	322,736	285,521
Highway and transit planning	636,664	597,893	413,085	581,101	643,624
Capital outlay	-	6,711	-	32,162	-
Total expenditures	<u>891,787</u>	<u>872,486</u>	<u>668,201</u>	<u>935,999</u>	<u>929,145</u>
Excess / (deficiency) of revenues over expenditures	<u>72,221</u>	<u>126,885</u>	<u>42,752</u>	<u>91,330</u>	<u>33,741</u>
<b>Other Financing Sources</b>					
Proceeds from disposal of asset	-	-	-	2,300	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,300</u>	<u>-</u>
Net change in fund balance	72,221	126,885	42,752	93,630	33,741
Fund Balance - beginning	<u>1,504,885</u>	<u>1,577,106</u>	<u>1,703,991</u>	<u>1,746,743</u>	<u>1,840,373</u>
Fund Balance - ending	<u>\$ 1,577,106</u>	<u>\$ 1,703,991</u>	<u>\$ 1,746,743</u>	<u>\$ 1,840,373</u>	<u>\$ 1,874,114</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



**Yuma Metropolitan Planning Organization**  
**Table 4 - Change in Fund Balance of Governmental Fund (Unaudited) (Continued)**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2021	2022	2023	2024	2025
<b>Revenues</b>					
Intergovernmental:					
Arizona Department of Transportation/Federal Highway Administration	\$ 656,007	\$ 718,287	\$ 772,133	\$ 815,330	\$ 1,167,558
Federal Transit Administration	223,522	122,141	110,254	53,132	109,328
Local Transportation Assistance Fund II					
Arizona Department of Environmental Quality	20,000	10,000	10,000	10,000	10,000
Member dues	46,924	62,864	81,771	87,442	78,955
Investment earnings	9,430	3,111	13,322	26,020	29,318
Charges for services	12,402	6,898	19,283	21,669	23,518
Donated services - member agencies	85,959	105,620	141,800	99,937	117,334
Other revenue	-	172	160	-	-
Total revenues	<u>1,054,244</u>	<u>1,029,093</u>	<u>1,148,723</u>	<u>1,113,530</u>	<u>1,536,011</u>
<b>Expenditures</b>					
Current:					
Administration	253,865	448,869	443,370	453,507	513,606
Highway and transit planning	809,439	630,831	679,061	555,538	900,521
Capital outlay	650,381	-	6,705	37,861	32,323
Total expenditures	<u>1,713,685</u>	<u>1,079,700</u>	<u>1,129,136</u>	<u>1,046,906</u>	<u>1,446,450</u>
Excess / (deficiency) of revenues over expenditures	<u>(659,441)</u>	<u>(50,607)</u>	<u>19,587</u>	<u>66,624</u>	<u>89,561</u>
<b>Other Financing Sources</b>					
Proceeds from disposal of asset	-	5,000	-	5,250	7,000
Total other financing sources	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,250</u>	<u>7,000</u>
Net change in fund balance	(659,441)	(45,607)	19,587	71,874	96,561
Fund Balance - beginning	<u>1,874,114</u>	<u>1,214,673</u>	<u>1,169,066</u>	<u>1,188,653</u>	<u>1,260,527</u>
Fund Balance - ending	<u>\$ 1,214,673</u>	<u>\$ 1,169,066</u>	<u>\$ 1,188,653</u>	<u>\$ 1,260,527</u>	<u>\$ 1,357,088</u>

Source: Yuma Metropolitan Planning Organization Annual Comprehensive Financial Report



# Yuma Metropolitan Planning Organization

## Table 5 - Member Dues (Unaudited)

### Last Ten Fiscal Years

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Population</b>	214,991	217,730	221,648	225,212	229,957
<b>Members (6)</b>					
City of Yuma	\$ 42,647	\$ 42,647	\$ 35,943	\$ 39,209	\$ 36,842
Yuma County	27,474	27,474	22,432	24,193	22,586
City of San Luis	11,716	11,716	12,482	13,737	13,283
City of Somerton	6,548	6,548	6,049	6,595	6,188
Town of Wellton	1,318	1,318	1,122	1,212	1,138
Cocopah Indian Tribe	469	469	370	398	368
<b>Total member dues</b>	<b>\$ 90,172</b>	<b>\$ 90,172</b>	<b>\$ 78,398</b>	<b>\$ 85,344</b>	<b>\$ 80,405</b>

Member dues are calculated based on population data published in December of the fiscal year from the Arizona Office of Economic Opportunity.



**Yuma Metropolitan Planning Organization**  
**Table 5 - Member Dues (Unaudited) (Continued)**  
**Last Ten Fiscal Years**

	Fiscal Year				
	2021	2022	2023	2024	2025
<b>Population</b>	235,321	207,318	209,920	214,264	220,466
<b>Members (6)</b>					
City of Yuma	\$ 21,538	\$ 29,681	\$ 38,798	\$ 41,226	\$ 36,789
Yuma County	12,993	16,781	21,743	23,075	21,395
City of San Luis	7,917	10,941	14,052	15,569	14,104
City of Somerton	3,597	4,390	5,707	6,009	5,280
Town of Wellton	669	752	993	1,062	941
Cocopah Indian Tribe	210	319	478	501	446
<b>Total member dues</b>	<b>\$ 46,924</b>	<b>\$ 62,864</b>	<b>\$ 81,771</b>	<b>\$ 87,442</b>	<b>\$ 78,955</b>

Member dues are calculated based on population data published in December of the fiscal year from the Arizona Office of Economic Opportunity.



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**Yuma Metropolitan Planning Organization**  
**Table 6 - Principal Members (Unaudited)**  
**Current Year and Nine Years Ago**

City/County/Town	2025		2016	
	Percent of Total Dues		Percent of Total Dues	
	Annual Dues	Assessment	Annual Dues	Assessment
City of Yuma	\$ 36,789	46.5%	\$ 42,647	47.3%
Yuma County	21,395	27.1%	27,474	30.5%
City of San Luis	14,104	17.9%	11,716	13.0%
City of Somerton	5,280	6.7%	6,548	7.3%
Town of Wellton	941	1.2%	1,318	1.5%
Cocopah Indian Tribe	446	0.6%	469	0.5%
<b>Total dues assessment</b>	<b>\$ 78,955</b>	<b>100.0%</b>	<b>\$ 90,172</b>	<b>100.0%</b>

Source: Yuma Metropolitan Planning Organization



**Yuma Metropolitan Planning Organization**  
**Table 7 - Demographics Statistics - Populations and Employment (Unaudited)**  
**Last Ten Years**

	City of Yuma			Yuma County			City of San Luis		
	Population	Labor Force	Unemployment Rate	Population	Labor Force	Unemployment Rate	Population	Labor Force	Unemployment Rate
2016	97,950	40,822	14.4%	214,991	91,627	22.2%	34,001	18,806	48.3%
2017	100,049	42,856	12.0%	217,730	94,100	18.7%	34,663	18,237	42.0%
2018	101,620	43,995	11.1%	221,648	95,153	17.1%	35,289	17,377	37.5%
2019	103,469	44,987	11.1%	225,212	97,462	17.0%	36,250	17,928	37.8%
2020	105,365	46,386	10.9%	229,957	100,491	16.5%	37,990	18,059	35.8%
2021	108,010	46,372	13.5%	235,321	98,068	17.1%	39,705	17,108	31.3%
2022	99,600	73,283	8.3%	209,920	96,004	17.8%	34,827	25,205	10.0%
2023	101,018	46,837	10.0%	214,264	100,191	10.8%	38,149	15,722	20.0%
2024*	102,726			217,978	98,094	12.7%	39,383		
2025*	104,263			222,125	100,970	15.2%	41,409		

Source: Arizona Department of Administration

Data provided is for the calendar year

Cocopah Indian Tribe data was unavailable

\* Labor force and unemployment rate for the Cities and Town are not available at time of publishing



**Yuma Metropolitan Planning Organization**  
**Table 7 - Demographics Statistics - Populations and Employment (Unaudited) (Continued)**  
**Last Ten Years**

	<b>City of Somerton</b>			<b>Town of Wellton</b>		
	<b>Population</b>	<b>Labor Force</b>	<b>Unemployment Rate</b>	<b>Population</b>	<b>Labor Force</b>	<b>Unemployment Rate</b>
2016	15,759	7,352	28.8%	3,101	951	42.8%
2017	15,881	4,510	20.0%	3,119	637	33.0%
2018	17,103	7,749	17.3%	3,171	636	28.8%
2019	17,403	8,156	17.9%	3,197	752	9.7%
2020	17,698	8,036	22.9%	3,254	829	10.7%
2021	18,038	8,137	15.1%	3,354	751	0.3%
2022	14,311	11,964	7.8%	2,549	2,640	0.1%
2023	14,723	6,915	11.0%	2,603	903	2.0%
2024*	14,743	6,915	11.0%	2,627	903	2.0%
2025*	14,793	6,915	11.0%	2,653	903	2.0%

Source: Arizona Department of Administration

Data provided is for the calendar year

Cocopah Indian Tribe data was unavailable

\* Labor force and unemployment rate for the Cities and Town are not available at time of publishing



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**Yuma Metropolitan Planning Organization**  
**Table 8 - Top Employers in Yuma County, Arizona (Unaudited)**  
**Current Year and Nine Years Ago**

<b>Employers</b>	<b>2024 <sup>1</sup></b>			<b>2014 <sup>2</sup></b>		
	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total Employed</b>	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total Employed</b>
Onvida	3,763	1	3.84%			
MCAS Yuma	3,597	2	3.67%			
Yuma Proving Ground	2,520	3	2.57%	-	-	-
Yuma County	1,355	4	1.38%	1,336	5	1.45%
City of Yuma	1,270	5	1.29%	1,200	6	1.30%
Yuma Elementary School District #1	1,259	6	1.28%	1,400	4	1.52%
Yuma Union High School District	1,059	7	1.08%	-	-	-
Private Contractor	1,030	8	1.05%			
Department of Correction R&R	1,022	9	1.04%			
Ariona Western College	949	10	0.97%			
Yuma Regional Medical Center	-		0.00%	1,991	3	2.16%
U.S. Marine Corps Air Station	-		0.00%	2,164	1	2.35%
TRAX International	-		0.00%	1,145	7	1.24%
ACCT	-		0.00%	820	10	0.89%
U.S. Army	-		-	2,093	2	2.27%
U.S. Border Patrol	-		-	1,000	8	1.09%
Cocopah Tribe	-		-	870	9	0.95%
<b>Total</b>	<b>17,824</b>		<b>18.17%</b>	<b>14,019</b>		<b>15.24%</b>
Total County Employment	98,094			92,015		

Source: Greater Yuma Economic Development Corporation

<sup>1</sup> Final 2025 data was unavailable at the time of publishing. 2024 data was presented.

<sup>2</sup> 2016 data was not available. 2014 data was presented instead.



**Yuma Metropolitan Planning Organization**  
**Table 9 - Full-Time Equivalent Employees by Function (Unaudited)**  
**Last Ten Fiscal Years**

	Fiscal Years				
	2016	2017	2018	2019	2020
<b>General Government</b>					
Administration	2	2	2	2	2
Highway and transit planning	11	14	11	12	13
Total general government	13	16	13	14	15



**Yuma Metropolitan Planning Organization**  
**Table 9 - Full-Time Equivalent Employees by Function (Unaudited) (Continued)**  
**Last Ten Fiscal Years**

	Fiscal Years				
	2021	2022	2023	2024	2025
<b>General Government</b>					
Administration	2	2	3	3	3
Highway and transit planning	14	11	11	12	11
Total general government	16	13	14	15	14



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# **YMPO INFORMATION SUMMARY for Agenda Item 6**

## **FY 2026-30 YMPO Transportation Improvement Program – Amendment #2**

**DATE:** December 11, 2025

**SUBJECT:** FY 2026-2030 YMPO Transportation Improvement Program (TIP) – Amendment #2.

### **SUMMARY:**

The FY 2026-2030 YMPO TIP was initially approved on July 31, 2025, and has since been amended once, most recently on October 30, 2025, by the Executive Board.

This amendment will decrease the HSIP funding and the local match amounts for the City of Somerton, County, 15<sup>th</sup> Street and Avenue D Crest Curve Correction project. The final estimated construction cost is set at \$486,170, comprising \$458,458 in HSIP funds and \$27,712 in local match.

The revised eligibility letter has been attached to this information summary.

### **FY 2026**

TIP No.	FY	Agency	Project Name/Location	Project Description	Func/Class	Fund Source	Federal \$	HURF/State	Local \$	Total \$
SO 24-01C	2026	Somerton	Co. 15th St Avenue D	Crest Curve Correction-Construction	FFC-5U	HSIP 5.7%	\$1,587,045	\$0	\$95,930	\$1,682,975
SO 24-01C	2026	Somerton	Co. 15th St Avenue D	Crest Curve Correction-Construction	FFC-5U	HSIP 5.7%	\$458,458	\$0	\$27,712	\$486,170

The Technical Advisory Committee (TAC) recommends approval of the FY 2026-2030 YMPO TIP Amendment #2 for the Executive Board.

### **PUBLIC INPUT:**

There has been no public input on this subject.

### **ACTION NEEDED:**

This item is on the agenda for information, discussion, and possible action to approve the FY 2026-2030 YMPO TIP Amendment #2 by the Executive Board.

**CONTACT PERSON:** Fernando Villegas, Senior Transportation Planner.



November 12, 2025

Mr. Saul Albor, Jr  
Community Development Director  
City of Somerton  
143 N. State Avenue  
Somerton, AZ 85350

**Re: Highway Safety Improvement Program (HSIP)**

City of Somerton - County 15th St and Avenue D, Crest Curve Correction (**Revision 3**)

County 15th St and Avenue D

ADOT Project No. : T0517

Federal Project No.: HSIP-SOM-0(208)T

ESTIP ID No.: 103642

COG/MPO: YMPO

COG/MPO TIP No.: SO-24, SO-26

Southwest District, Yuma County

Dear Mr. Albor:

In accordance with the Stewardship and Oversight Agreement on Project Assumption and Program Oversight by and between Federal Highway Administration, Arizona Division and the Arizona Department of Transportation, dated April 9, 2015, Attachment A, page A-1, the Arizona Department of Transportation, Traffic Safety Section (TSS) has determined that the City of Somerton's **revised** request to utilize HSIP funds for a safety countermeasure (project) to construct safety improvements as outlined below is eligible for the Highway Safety Improvement Program (HSIP) funding.

The safety improvements involve lowering a vertical crest curve located approximately 500 feet north of the intersection of County 15th Street and Avenue D by approximately 2-3 feet and by installing flashing beacons at current stop signs at the intersection.

At the request of the ADOT Project Manager, the first revision revised the project name and added the project numbers to the eligibility letter. All anticipated design and construction costs remained the same.

At the request of the City of Somerton and the ADOT Project Manager the second revision changed the scope of work from correcting the sight distance of the vertical crest curve to improving the sight distance by flattening the side slope on Avenue D, installing flashing stop signs and transverse rumble strips. The construction cost was reduced as shown below.



**At the request of the City of Somerton and the ADOT Project Manager this revision increases the anticipated construction cost based on the latest ADOT C & S estimate.**

All work will be performed by contract and ground disturbing activities are anticipated. No utility relocations are anticipated.

ADOT has determined that, in accordance with 23 USC 148(a)(4))(A), this project is consistent with the State's 2019 Strategic Highway Safety Plan. It supports the "Intersections" emphasis area by implementing the "infrastructure upgrade or improvement" strategy.

During a 5-year period ending December 31, 2021, the City of Somerton experienced one fatal crash and one suspected serious injury crash at this intersection. With CMFs obtained from the CMF Clearinghouse and Combined Crash Reduction Factor calculated below (CCRF of 65%), the City of Somerton could see a 5-year reduction of 0.65 fatal and 0.65 suspected serious injury crashes. Based on the above CCRF, a **revised** B/C ratio of **9.3** was calculated.

CRF 1, CMF ID # 9657: Change Intersection Sight Distance = 0.81

CRF 2, CMF ID # 6602: Replace Standard Stop Sign with Flashing LED Stop Sign, CMF = 0.585

CRF 3, CMF ID # 2705: Install Transverse Rumble Strips on Stop Controlled Approaches in Rural Areas, CMF= 0.745

$CCRF = 1 - (1 - CRF\ 1) \times (1 - CRF\ 2) \times (1 - CRF\ 3)$

$CCRF = 1 - (1 - .29) \times (1 - .415) \times (1 - .255)$

$CCRF = 1 - (.353)$

$CCRF = .647$  or 65%

The funding for this project is established under the ADOT HSIP and is eligible to be funded at 94.3% HSIP federal funds and 5.7% local match as described in Code of Federal Register 23 CFR Part 924 (Ref: Highway Safety Improvement Program [HSIP], Arizona Department of Transportation [ADOT], Transportation Systems Management and Operations, Traffic Safety Section, February 2022; 1.1.4 Funding, Federal Share). The City of Somerton anticipates the total design/construction cost of this countermeasure at **\$940,170.00** (Enclosure 1) as shown below.

**Original and Revised Anticipated Costs:**

Anticipated Design/ADOT Admin – FY24		Anticipated Construction – FY26	
HSIP (94.3%)	\$ 428,122.00	HSIP (94.3%)	\$ 1,587,045.00
Local Match (5.7%)	\$ 25,878.00	Local Match (5.7%)	\$ 95,930.00
Total	\$ 454,000.00	Total	\$ 1,682,975.00



**2nd Revised Anticipated Costs:**

<b>Anticipated Design/ADOT Admin – FY24</b>		<b>Anticipated Construction – FY26</b>	
HSIP (94.3%)	\$ 428,122.00	HSIP (94.3%)	\$ 401,545.00
Local Match (5.7%)	\$ 25,878.00	Local Match (5.7%)	\$ 24,272.00
Total	\$ 454,000.00	Total	\$ 425,817.00

**3rd Revised Anticipated Costs:**

<b>Anticipated Design/ADOT Admin – FY24</b>		<b>Anticipated Construction – FY26</b>	
HSIP (94.3%)	\$ 428,122.00	HSIP (94.3%)	\$ 458,458.00
Local Match (5.7%)	\$ 25,878.00	Local Match (5.7%)	\$ 27,712.00
Total	\$ 454,000.00	Total	\$ 486,170.00

Please note that eligibility does not give the City of Somerton authorization to begin work. A JPA will need to be completed between the City of Somerton and ADOT prior to Federal authorization being requested. All ADOT clearances will need to be completed. Any work performed prior to federal authorization is not eligible for reimbursement.

The following will require a revised HSIP eligibility letter prior to ADOT finance requesting Federal authorization:

1. The project scope of work or the limits of the project change. A request for a new eligibility letter will need to be submitted outlining the changes and justification.
2. Anticipated cost estimate exceeds the above approved HSIP eligibility.
  - a. A request for a new eligibility letter will need to be submitted outlining all increased costs, justification, source of additional funds and revised total anticipated cost, if the total anticipated cost exceeds 20% of the above amount.
  - b. For anticipated cost increase less than 20% of the above amount, the HSIP Program Manager can be advised of the increased cost, justification and funding source by email. Federal authorization cannot be requested until after the Program Manager has notified FHWA of the approved increase by email.

Design and construction estimates submitted and prepared by the City of Somerton verifying the unit prices and quantities are the responsibility of the City of Somerton and any design or construction costs exceeding the above amounts must come from funding sources other than HSIP.



HSIP

County 15th St and Avenue D (Revision 3)

Page 2 of 4

Per 23 USC 148 (c)(2)(F)(i) the agency is required to establish and maintain a data inventory of before and after crashes for this safety improvement project in order for an analysis and evaluation to be carried out by ADOT.

Please ensure that this project is in the TIP for the correct funding amount, the correct FY and that design and construction are broken out as separate line items (if applicable).

If you have any questions regarding this request, please call me at 602-712-7374. Thank you.

Sincerely,

*Amirul Rajib*

11/12/2025

Amirul Rajib, PhD., PE, PTOE  
Safety Programs Manager  
ADOT-Traffic Safety Section

LTT

Encl: Cost Estimate Revised  
B/C Ratio Revised  
Location and Work Limits Maps

Cc: FHWA, Arizona Division Office, ATTN: Glen Robison  
ADOT, Project Management Group, ATTN: Steve O'Brien, P.E.  
ADOT, Finance, ATTN: Elise Maza  
ADOT, Southwest District Administrator, ATTN: Paul Patane, P.E.  
ADOT, PDO, Regional Traffic Engineer, ATTN: George Williams, P.E.  
YMPO, Executive Director, ATTN: Crystal Figueroa  
YMPO, Senior Transportation Planner, ATTN: Fernando Villegas



# **YMPO INFORMATION SUMMARY for Agenda Item 7**

## **Arizona 2026 Safety Performance Projections**

**DATE:** December 11, 2025

**SUBJECT:** Arizona 2026 Safety Performance Projections

### **SUMMARY:**

On August 31, 2025, the Arizona Department of Transportation (ADOT) formally established Safety Projections for the state of Arizona for 2026. These Safety Projections (SP) are based on the Safety Performance Measures established by the Federal Highway Administration's (FHWA) Safety Performance Management (Safety PM) final ruling and are based on five-year rolling averages.

The 2026 Arizona Safety Performance Projections established by ADOT are as follows:

1. Number of Fatalities: 1264.8, **+1 Increase**
2. Rate of Fatalities per 100 million VMT: 1.645, **-.02 decrease**
3. Number of Serious Injuries: 3671.4, **-58.1 decrease**
4. Rate of Serious Injuries per 100 million VMT: 4.756, **-.158 decrease**
5. Number of Non-Motorized Fatalities & Serious Injuries: 862.8, **+16.2 Increase**

The SP Projections (Targets) set by ADOT are data-driven and realistic, intended to keep the state focused on improving safety while still striving for the goal of the Strategic Regional Transportation Safety Plan (SRTSP) and the State Strategic Highway Safety Plan (AZ-SHSP) of reducing the number of fatalities and serious injury crashes on Arizona's roadways.

ADOT requests a letter from YMPO within 180 days of the effective date, August 31, 2025, indicating whether YMPO supports ADOT's SP Projections or identifying YMPO's SP Projections.

TAC members are recommending that the Executive Board adopt the Arizona Safety Performance Projections established by ADOT in perpetuity. If the safety projections are approved in perpetuity, YMPO will no longer be required to approve the safety projections every year. A draft letter is attached.



**TECHNICAL & POLICY IMPLICATIONS:**

1. 23 CFR 490.213(b) says: "The MPOs shall annually report their established safety targets to their respective State DOT, in a manner that is documented and mutually agreed upon by both parties."
2. 23 CFR 490.209(c) (1) states: "The MPOs shall establish targets not later than 180 days after the respective State DOT establishes and reports projections in the state HSIP annual report."

**ACTION NEEDED:**

This item is on the agenda for information, discussion, and possible action to adopt the Arizona Safety Performance Projections in perpetuity by the Executive Board.

**CONTACT PERSON:**

Fernando Villegas, Senior Transportation Planner.



September 23, 2025

Ms. Crystal Figueroa  
Executive Director  
Yuma Metropolitan Planning Organization (YMPO)  
230 West Morrison St.  
Yuma, AZ 85364

Subject: Arizona 2026 Safety Performance Projections (Targets)

Dear Ms. Figueroa:

On August 31, 2025 the Arizona Department of Transportation (ADOT) formally established Safety Performance Projections (Targets) for the state of Arizona for 2026. These Safety Projections are based on the Safety Performance Measures established by the Federal Highway Administration's (FHWA) Safety Performance Management (Safety PM) final ruling and are based on five year rolling averages.

The 2026 Arizona Safety Performance Projections (Targets) established by ADOT are as follows:

1. Number of Fatalities: **1264.8**
2. Rate of Fatalities per 100 million VMT: **1.645**
3. Number of Serious Injuries: **3671.4**
4. Rate of Serious Injuries per 100 million VMT: **4.756**
5. Number of Non-Motorized Fatalities & Serious Injuries: **862.8**

The Safety Performance Projections (Targets) set by ADOT are data-driven and realistic; and are intended to keep the state focused on improving safety while still striving for the goal of the Strategic Regional Transportation Safety Plan (SRTSP) and the State Strategic Highway Safety Plan (AZ-SHSP) of reducing the number of fatalities and serious injury crashes on Arizona's roadways.

Metropolitan Planning Organizations (MPOs) have the option of supporting the ADOT Safety Performance (SP) Projections or of establishing their own SP projections within 180 days of state projections establishment. ADOT recommends adopting state SP projections. MPOs that choose to set separate projections must report VMT estimates used and the methodology to develop estimates and should maximize use of Highway Performance Monitoring System (HPMS) data when preparing estimates.

- Safety Projections are reported to ADOT, and made available to FHWA, upon request.




- MPO Safety Projections are not included in the assessment of whether a State met or made significant progress toward meeting its projections.
- Safety Projections are reported annually in the Arizona Highway Safety Improvement Program (HSIP) Report.
- 23 CFR 490.213(b) states: "The MPOs shall annually report their established safety targets to their respective State DOT, in a manner that is documented and mutually agreed upon by both parties."
- 23 CFR 490.209(c) (1) states: "The MPOs shall establish targets not later than 180 days after the respective State DOT establishes and reports projections in the state HSIP annual report."

ADOT requests a letter from your MPO within 180 days of the effective date, August 31, 2025, indicating whether your MPO supports ADOT's SP Projections or identifying your MPO's SP Projections.

A letter will not be required if the MPO had approved support of the ADOT SP Projections in perpetuity, a confirmation email from your MPO will be acceptable. I am attaching a presentation for the Arizona 2026 Safety Projections.

Thank you for your assistance. Please let me know if you have any questions.

Sincerely,

DocuSigned by:  
  
 6E2552A4EAB4457...

Amirul Rajib, Ph.D., P.E., PTOE.  
 Safety Programs Manager  
 ADOT-Traffic Safety Section

Enclosures (1): Presentation on the Arizona 2026 Safety Performance Projections

CC: Thor Anderson, ADOT Performance/Asset Manager  
 Jennifer Hobert, ADOT Regional Planning Section Manager  
 Glen Robison, FHWA, Arizona Division Office  
 Mazen Muradvich, PE, ADOT Traffic Safety Section Manager



# YUMA METROPOLITAN PLANNING ORGANIZATION

230 West Morrison Street  
Yuma, Arizona 85364

Phone: (928) 783-8911

www.ympo.org



December 11, 2025

Mr. Amirul Rajib  
Safety Program Manager  
ADOT-Traffic Safety  
1615 W. Jackson St.  
Mail Drop 065R  
Phoenix, Arizona, 85007

Mr. Amirul Rajib

Re: Adoption of the 2026 Arizona Safety Performance Projections

On August 31, 2025, the Arizona Department of Transportation (ADOT) formally established Safety Projections (Targets) for the State of Arizona for 2026. These Safety Projections (Targets) are based on the Safety Performance Measures established by the Federal Highway Administration's (FHWA) Safety Performance Management (Safety PM) final ruling and are based on five-year rolling averages.

The Yuma Metropolitan Planning Organization (YMPO) supports the ADOT 2026 Safety Performance (SP) Projections.

The 2026 Arizona Safety Performance Projections established by ADOT are as follows:

1. Number of Fatalities: **1264.8**
2. Rate of Fatalities per 100 million VMT: **1.645**
3. Number of Serious Injuries: **3671.4**
4. Rate of Serious Injuries per 100 million VMT: **4.756**
5. Number of Non-Motorized Fatalities & Serious Injuries: **862.6**

The SP Projections (Targets) set by ADOT are data-driven and realistic, intended to keep the state focused on improving safety while still striving for the goal of the Strategic Regional Transportation Safety Plan (SRTSP) and the State Strategic Highway Safety Plan (AZ-SHSP) of reducing the number of fatalities and serious injury crashes on Arizona's roadways.

YMPO adopted the Performance Measures/Targets established for the region in **perpetuity, or until YMPO deems it necessary to establish and adopt its own targets**, during the December 11, 2025, YMPO Executive Board Meeting.

Sincerely,

Crystal Figueroa  
Executive Director  
Yuma Metropolitan Planning Organization

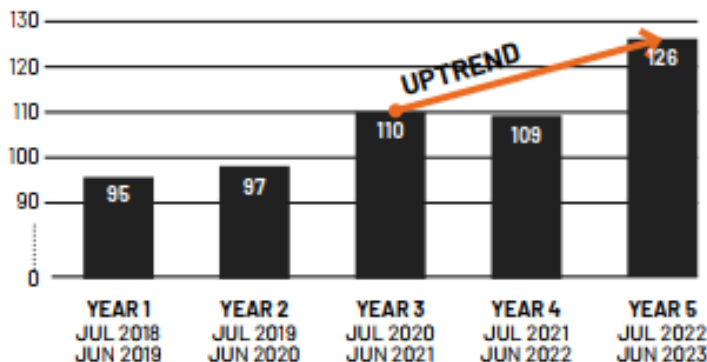
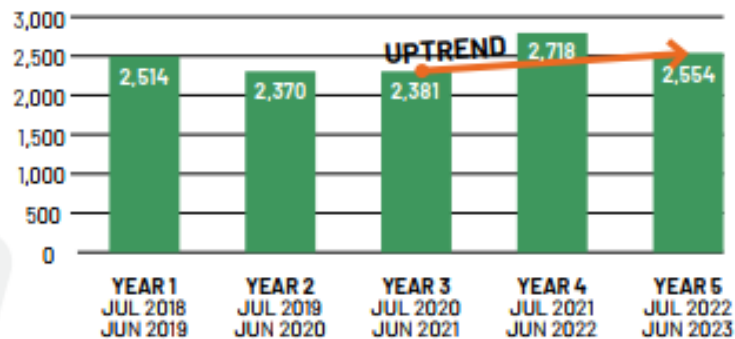


## How Safe Are Our Streets?

One of our biggest priorities as we plan for the future is keeping people safe on our streets. Crash analysis presented in this section is based on data obtained from the ADOT for the five-year period of July 2018 to June 2023. Over the five-year period, a total of 12,537 crashes were reported within the Yuma region. As shown in the chart on the right, there have been more annual crashes during the last two years than during the previous three.

Of the 12,537 crashes, 537 resulted in a fatality or serious injury. This is 7 percent of all crashes. The number of annual fatal and serious injury crashes has been increasing over the last five years.

**12,357**  
**TOTAL CRASHES**  
(JULY 2018-JUNE 2023)



**537**  
**FATAL OR SERIOUS**  
**INJURY CRASHES**  
(JULY 2018-JUNE 2023)

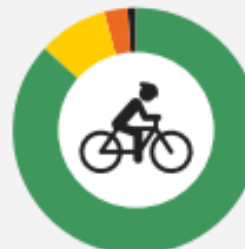
ACCOUNTS FOR  
**7% OF ALL**  
**CRASHES!**

### CRASH SEVERITY BY MODE

- MINOR OR POSSIBLE INJURY
- SERIOUS INJURY
- FATAL
- PROPERTY DAMAGE ONLY



PEDESTRIAN



BICYCLIST



VEHICLE ONLY



# **YMPO INFORMATION SUMMARY for Agenda Item #8**

## **Transportation Alternatives (TA) Program**

**DATE:** December 11, 2025

**SUBJECT:** Transportation Alternatives (TA) Program

### **SUMMARY:**

The TA Program provides funding to Greater Arizona through a competitive grant program, which is a set-aside from the Surface Transportation Block Grant Program under the Bipartisan Infrastructure Law (BIL). In 2025, there was \$17M in funding available for Transportation Alternative projects throughout Greater Arizona for FY26.

Applications from across the state were received, reviewed, and ranked according to four major criteria categories (technical quality, schedule, community support, and plan alignment). The output of the scoring effort by the TA TAC was a ranked list of 15 projects across the state that were awarded FY26 TA funding totaling more than \$15.8M dollars. In late September and October, Globe, Arizona, was hit with catastrophic flooding that resulted in Globe declining its awarded TA project out of the FY26 program funding.

As a result of the unfortunate circumstances in Globe, the original \$1M award was able to be divided between the next six projects in the TA ranked project list.

- Yuma County's East Main Canal Multi-Use Pathway project was pulled forward to receive scoping funds in the amount of (\$183,885) for FY26.

A motion was passed during the TA TAC meeting on November 20th to fund the remaining submitted 2025 TA projects. This grants the remaining 12 TA projects to be secured funding for FY27 that will begin on July 1<sup>st</sup> of 2026.

- City of Yuma's Shared Use Pathway, connecting 32<sup>nd</sup> Street to the East Mesa Community Park at 36<sup>th</sup> Street will receive design funds in the amount of (\$424,350) in FY27.

The next call for projects for the 3<sup>rd</sup> cycle of the Transportation Alternatives Program is expected to be in February 2026. The TA program is undergoing updates to make the application and review processes easier for applicants and those reviewing applications. Implementations are expected to be in place for the upcoming call for projects in February 2026. Jennifer Hoebert, our ADOT Regional Planner and a member of the YMPO TAC, has been brought into the TA Program to assist with the updates and program administration.



<b>TA Funding Table (FY2026-2029)</b>	<b>Balance</b>
FY26 TA Program Funds	\$16,974,000
FY26 TA Funding Requested	\$16,918,349
FY26 TA Remaining Balance	\$55,651
FY27 TA Program Funds	\$16,974,000
FY27 TA Funding Requested	5,845,425
FY27 TA Funding Available	<b>\$11,128,575</b>
FY28 TA Program Funds	\$16,974,000
FY28 To Funding Requested	2,240,510
FY28 TA Funding Available	<b>\$14,733,490</b>
FY29 TA Program Funds	\$16,974,000
FY29 To Funding Requested	10,887,952
FY29 TA Funding Available	<b>\$6,086,048</b>

**ACTION NEEDED:**

This item is on the agenda for information, discussion, and possible comment only, at this stage.

**CONTACT PERSON:**

Jeff Heinrichs, IT Manager/Associate Planner.



# **YMPO INFORMATION SUMMARY for Agenda Item 09**

## **FY 2026-27 YMPO Unified Planning Work Program Amendment #2**

**DATE:** December 11, 2025

**SUBJECT:** FY 2026-27 YMPO Unified Planning Work Program (UPWP) Amendment #2.

### **SUMMARY:**

Every two years, the YMPO develops the UPWP and Annual Budget in steps over a several-month timeframe, in conjunction with member agencies and public input. The FY 2026-27 YMPO UPWP/Budget was initially approved on May 29, 2025, and has since been amended once, most recently on October 30, 2025, by the Executive Board.

This Amendment #2 incorporates several updates to both federal and local planning funds. First, ADOT has pre-authorized FY2027 PL ISATO funds for use in FY2026, in which the amount of \$10,047 was programmed under T-500 – Special Project Planning to ensure funding availability for special projects. Additionally, the amendment reflects the reallocation of \$20,459 in federal PL funds from T-500 – Special Projects to T-400 – Regional Planning, increasing the TMA Upgrade Study budget from \$10,714 to \$31,172.

The amendment also identifies \$20,000 of previously programmed local contingency funds of \$60,000 under T-500 – Special Projects to support temporary leadership services provided by Paul Ward while the Executive Director is on Family Medical Leave. This direction was discussed and supported by the Board during Executive Session on October 30.

Further, the amendment programs up to \$35,000 in local funds under T-1000 – Capital Expenditures for a complete roof replacement. Recent heavy rainfall has caused accelerated deterioration, and with the building's original 1988 roof now exceeding its useful life, a full replacement is necessary as a capital improvement.

Lastly, the amendment programs the one-time \$5,000 local contribution for the Arizona Sun Cloud project, previously approved by the YMPO Executive Board on February 27, 2025, into T-570 – GIS/Transportation Planning to ensure the funding is properly reflected within the UPWP.

### **PUBLIC INPUT:**

No members of the public have commented on this request, to date.

### **TECHNICAL & POLICY IMPLICATIONS:**

**TECHNICAL:** Many, but not all, of the Federal funds available to the region may be carried forward from one fiscal year to another. In addition, the recently approved Infrastructure Investment and Jobs Act (IIJA, also known as the Bipartisan Infrastructure Law, or BIL) has provided substantially more funds for which WE WILL NEED to provide a local match. This changes the local match required by member agencies.



POLICY: Title 23, Code of Federal Regulations (CFR) §450 et al., contains the guidance on what projects need to be carried out by MPOs.

**ACTION NEEDED:**

This item is on the agenda for review, discussion, and/or possible action to approve Amendment #2 to the current FY 2026 of the FY 2026-27 UPWP.

**CONTACT PERSON:**

Crystal Figueroa, Executive Director and Lourdes Lopez, Accountant II/Executive Assistant, 928-783-8911.



# YUMA METROPOLITAN PLANNING ORGANIZATION

230 West Morrison Street  
Yuma, Arizona 85364

Phone: (928) 783-8911

www.ympo.org



TO: Crystal Figueroa, Executive Director

FROM: Lourdes Lopez, Accountant II/Executive Assistant

Date: December 11, 2025

RE: Amendment #2 to the Fiscal Year 2026-27 YMPO Unified Planning Work Program (UPWP) and Annual Budget, changes pertain to FY 2026 only.

---

The following is a list of the changes being requested to FY 2026 of the FY 2026-27 YMPO UPWP under Amendment #2:

1. Reallocated federal funding amount of \$20,459 from T-500 - Special Project Planning to TMA Upgrade Study budget under T-400 – Regional Planning. Study increased from \$10,714 to \$31,172.
2. Programmed pre-authorized FY2027 PL ISATO funds of \$10,047 into FY2026 increasing the total from \$10,240 to \$20,287.
3. Identifying that \$20,000 of the existing \$60,000 programmed local funds under T-500 – Special Project Planning will support temporary staffing services provided by Paul Ward during the Executive Director's Family Medical Leave.
4. Programmed \$35,000 in local funds under T-1000 – Capital Expenditures for the necessary replacement of the YMPO facility roof following recent rainfall-related damage.
5. Programmed \$5,000 in local funds under T-570 – GIS/Transportation Planning for the YMPO Arizona Sun Cloud Portal contributor status to align with identified FY26/27 Proposed Activities in the event that In-Kind is not used.

The amount of the total (Federal & State funds) budgeted for FY 2026 of the FY 2026-2027 UPWP increased from \$1,462,409 to \$1,472,456. The amount of Local funds programmed increased from \$78,652 to \$118,652. Therefore, the total amount of Federal, State, and Local funds in the budget for FY 2026 has increased from \$1,782,151 to \$1,832,198.



**FY 2026-27 YMPO Unified Planning Work Program**  
**Amendment #2, Financial Tables (FY 2026)**

Table 1A: Detail of Federal, State and Local Funding Sources FY 2026	
State Funding Sources	
Agency	
ADEQ	\$10,000
FY 2025 BF Federal Funding Sources	
SPR	\$44,045
PL (CPG)	\$73,279
5305d (CPG)	\$36,779
STBG	\$69,756
5310	\$22,764
FY 2026 New Federal Funding Sources	
SPR	\$175,000
PL (CPG)	\$407,346
PL (ISATO)	\$20,287
SS4A	\$240,000
5310	\$100,000
5305e	\$150,000
5305d (CPG) Oct 1-Sept 30	\$123,201
<b>Sub Total Federal &amp; State</b>	<b>\$1,472,456</b>
Local Area Funds (YMPO FUNDS)	
YMPO Local Contributions	\$118,652
City of Yuma Traffic Count	\$15,199
SS4A CSAP	\$60,000
<b>Sub Total Local</b>	<b>\$193,851</b>
In-Kind 2026 (Match for SPR/PL/FTA)	
Agency	
YMPO Indirect Costs - 15% De minimis Rate and Limited TAC/Other Agency In-Kind Participation	\$165,890
<b>Sub Total In Kind</b>	<b>\$165,890</b>
<b>Total Available</b>	<b>\$1,832,198</b>



**Table 3A: FY 2026-27 YMPO UPWP; Operating Expenses by Work Element**

WORK ELEMENT		EXPENSES				TOTAL COSTS
		Salaries & Benefits	Direct Expenses	Match	Local	
I.	ADMINISTRATION	\$164,657	\$193,932	\$43,600	\$17,500	\$419,689
II.	DATA COLLECTION / AIR QUALITY	\$10,367	\$0	\$22	\$0	\$10,390
III.	TRANSPORTATION PROGRAM	\$190,854	\$17,044	\$39,446	\$0	\$247,344
IV.	REGIONAL PLANNING	\$74,152	\$303,037	\$55,602	\$0	\$432,790
V.	SPECIAL PROJECT PLANNING	\$143,563	\$258,547	\$17,847	\$140,199	\$560,157
VI.	LONG RANGE PLANNING	\$31,032	\$56,066	\$5,795	\$1,152	\$94,045
VII.	PUBLIC PARTICIPATION	\$9,789	\$0	\$1,427	\$0	\$11,215
VIII.	PUBLIC TRANSPORTATION	\$10,099	\$0	\$993	\$0	\$11,093
IX.	ENVIRONMENTAL OVERVIEW	\$2,352	\$0	\$142	\$0	\$2,494
X.	CAPITAL EXPENDITURES	\$6,966	\$0	\$1,015	\$35,000	\$42,981
TOTAL		\$643,831	\$828,626	\$165,890	\$193,851	\$1,832,198

**Table 4A: FY 2026-27 YMPO UPWP; Direct Expenses by Work Element**

WORK ELEMENT		Travel & Training	Contractual	Supplies	M&O	Technology	Membership	TOTAL
I.	ADMINISTRATION	\$20,722	\$50,850	\$6,150	\$95,510	\$15,700	\$5,000	\$193,932
II.	DATA COLLECTION / AIR QUALITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
III.	TRANSPORTATION PROGRAM	\$0	\$0	\$17,044	\$0	\$0	\$0	\$17,044
IV.	REGIONAL PLANNING	\$0	\$303,037	\$0	\$0	\$0	\$0	\$303,037
V.	SPECIAL PROJECT PLANNING	\$0	\$240,000	\$8,500	\$0	\$0	\$0	\$258,547
VI.	LONG RANGE PLANNING	\$0	\$56,066	\$0	\$0	\$0	\$0	\$56,066
VII.	PUBLIC PARTICIPATION	\$0	\$0	0	\$0	\$0	\$0	\$0
VIII.	PUBLIC TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IX.	ENVIRONMENTAL OVERVIEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0
X.	CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$20,722	\$659,999	\$31,694	\$95,510	\$15,700	\$5,000	\$828,625



Table 2A: FY 2026-27 YMPO UPWP; Budget Detail – Work Task by Fund

#	TITLE	FWHA CONSOLIDATED PLANNING GRANT (CPG)					FHWA					FTA				ADEQ	YMPO	FY 2026
		PL	*ISATO 2.5%	MATCH	5305d	MATCH	SPR	MATCH	SS4A	STBG	MATCH	5310	MATCH	5305e	MATCH	FUNDS	Local Funds	TOTAL
100	Administration & Management	\$ 205,053.00		\$ 12,394.51	\$ 37,871.12	\$ 2,289.13	\$ 115,665.25	\$ 28,916.31									\$ 17,500.00	\$ 419,689.33
200	Air Quality Conformity	\$ 367.41		\$ 22.21												\$ 10,000.00		\$ 10,389.62
300	2022-2026 TIP	\$ 10,301.91		\$ 622.70	\$ 13,735.88	\$ 830.27	\$ 10,301.91	\$ 2,575.48										\$ 38,368.15
302	Transportation Enhancement - AZ	\$ 3,946.60		\$ 238.55			\$ 986.65	\$ 246.66										\$ 5,418.46
304	Intelligent Trans. Systems (ITS)	\$ 3,248.47		\$ 196.35	\$ 3,918.81	\$ 236.87	\$ 2,021.54	\$ 505.38										\$ 10,127.43
305	Goods/Freight/Rail Planning	\$ 4,594.41		\$ 277.71	\$ 3,216.09	\$ 194.40	\$ 1,378.32	\$ 344.58										\$ 10,005.51
307	Cross Border/Trade Corridor Planning	\$ 3,293.17		\$ 199.06	\$ 4,116.46	\$ 248.82	\$ 4,351.68	\$ 1,087.92										\$ 13,297.11
308	HPMS	\$ 15,722.19		\$ 950.33														\$ 16,672.53
309	Transportation Coordination											\$ 122,763.53	\$ 30,690.88					\$ 153,454.42
400	Regional Planning	\$ 73,377.56	\$ 10,240.00	\$ 4,435.33	\$ 54,179.96	\$ 3,274.93	\$ 15,819.37	\$ 3,954.84		\$ 35,577.00	\$ 2,150.47							\$ 203,009.45
401	Review/Update Socio-Econ. File	\$ 5,641.88		\$ 341.03			\$ 1,410.47	\$ 352.62										\$ 7,746.00
403	Transit Planning	\$ 1,153.26		\$ 69.71	\$ 288.32	\$ 17.43	\$ 1,441.58	\$ 360.39						\$ 150,000.00	\$ 37,500.00			\$ 190,830.68
404	Port of Entry Planning				\$ 3,940.64	\$ 238.19	\$ 3,940.64	\$ 985.16										\$ 9,104.64
405	Linking Trans/Land Use/ED/Tourism	\$ 4,387.74		\$ 265.22			\$ 2,362.63	\$ 590.66										\$ 7,606.25
406	Coordination w/ADOT Studies	\$ 9,399.02		\$ 568.13	\$ 2,685.44	\$ 162.32	\$ 1,342.72	\$ 335.68										\$ 14,493.31
500	Special Projects Planning	\$ 4,664.62	\$ 10,047.00	\$ 281.95	\$ -	\$ -	\$ 3,816.51	\$ 954.13									\$ 60,000.00	\$ 79,764.21
520	Traffic Count Program	\$ 42,509.16		\$ 2,569.48	\$ 26,568.22	\$ 1,605.93	\$ 24,529.67	\$ 6,132.42									\$ 12,665.84	\$ 116,580.72
530	Traffic Count Equipment	\$ 8,867.08		\$ 535.97			\$ 9,485.23	\$ 2,371.31									\$ 2,533.17	\$ 23,792.76
540	Traffic Engin./Planning Assistance	\$ 4,247.04		\$ 256.71			\$ 1,061.76	\$ 265.44										\$ 5,830.95
560	Traffic Safety	\$ 8,984.19		\$ 543.05			\$ 2,246.05	\$ 561.51	\$ 240,000.00								\$ 60,000.00	\$ 312,334.80
570	GIS/Transportation Planning	\$ 10,558.56		\$ 638.22			\$ 4,525.10	\$ 1,131.27									\$ 5,000.00	\$ 21,853.15
600	Long Range Transportation Planning	\$ 13,721.33	\$ -	\$ 829.39	\$ 3,430.33	\$ 207.35				\$ 34,178.76	\$ 2,065.95							\$ 54,433.12
601	Federal/State/Local Legislation	\$ 29,547.92		\$ 1,786.04													\$ 1,151.95	\$ 32,485.91
602	Small Community Assistance	\$ 3,420.61		\$ 206.76			\$ 2,798.68	\$ 699.67										\$ 7,125.73
700	Public Participation Plan	\$ 4,404.90		\$ 266.26	\$ 978.87	\$ 59.17	\$ 4,404.90	\$ 1,101.22										\$ 11,215.30
800	Public Transportation Planning (Transit)	\$ 3,029.79		\$ 183.14	\$ 5,049.66	\$ 305.23	\$ 2,019.86	\$ 504.97										\$ 11,092.65
900	Environmental Overview	\$ 2,352.08		\$ 142.17														\$ 2,494.25
1000	Capital Expenditures	\$ 3,831.29		\$ 231.58			\$ 3,134.69	\$ 783.67									\$ 35,000.00	\$ 42,981.24
	TOTAL	\$ 480,625.18	\$ 20,287.00	\$ 29,051.58	\$ 159,979.79	\$ 9,670.04	\$ 219,045.21	\$ 54,761.30	\$ 240,000.00	\$ 69,755.76	\$ 4,216.41	\$ 122,763.53	\$ 30,690.88	\$ 150,000.00	\$ 37,500.00	\$ 10,000.00	\$ 193,850.96	\$ 1,832,198



# **YMPO INFORMATION SUMMARY for Agenda Item 10**

## **YMPO Travel Policy Amendment #1**

**DATE:** December 11, 2025

**SUBJECT:** YMPO Travel Policy Amendment #1

**SUMMARY:**

The YMPO Executive Board approved the original YMPO Travel Policy on June 26, 2025, establishing reimbursement and travel procedures consistent with the State of Arizona Accounting Manual (SAAM 50.65 and 50.95).

Following ADOT Multimodal Planning Division's August 2025 memorandum titled *"Reimbursement Eligibility for Local Mileage (<50 Miles) Using Federal Funds,"* YMPO was asked to include specific clarifications and documentation updates in its formal travel policy. These revisions have been incorporated as Amendment #1, to ensure full compliance with federal and state reimbursement rules under 2 CFR 200 and ADOT audit requirements.

Amendment #1 includes the following updates:

- **Travel Status Threshold:** Travel under 50 miles is considered local mileage and reimbursed only as a business expense tied to a specific UPWP project.
- **Employee License Requirements:** Adds a section requiring that any employee operating a vehicle on official YMPO business must maintain a valid Arizona driver's license, current and unrestricted. This was requested by ADOT for formal policy adoption and will support audit verification of staff eligibility to operate vehicles.
- **Thirty-Day Advance Notice for Rental Vehicles:** Establishes a 30-day notice requirement for travel plans involving rental vehicles to ensure proper insurance verification, rate comparisons, and prior management approval before reservations are made.

**ACTION NEEDED:** This item is on the agenda for information, discussion, and possible action to approve the YMPO Travel Policy Amendment #1.

**CONTACT PERSON:** Accountant II/ Executive Assistant, Lulu Lopez, and Administrative Assistant/ Bookkeeper Lucia Zamudio, 928-783-8911



# YUMA METROPOLITAN PLANNING ORGANIZATION TRAVEL POLICY



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Amendment I (Draft)



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## I. Purpose

This travel policy establishes guidelines for using regional, state, and federal funds for travel-related expenses by employees, board members, committee members, consultants, and contractors in association with the Yuma Metropolitan Planning Organization (YMPO). It ensures compliance with applicable federal and state regulations, which have been referenced throughout this policy to promote transparency, accountability, and the responsible use of public resources.

## II. Scope

This policy applies to all individuals incurring travel expenses while performing YMPO-related activities funded by regional, state, and federal sources. This includes employees, board members, committee members, consultants, and contractors. This policy applies exclusively to domestic travel in the United States.

*Note: For the purposes of this policy, travel within 100 miles of the United States–Mexico or United States–Canada border is still considered domestic travel. Such travel is subject to the same rules and reimbursement guidelines as all other domestic travel under this policy.*

*Travel that involves crossing an international border into Mexico or Canada must receive separate review and prior written approval by the Executive Director and applicable funding agencies, consistent with state travel regulations.*

YMPO will, when feasible, provide registration support to member jurisdictions for Board and TAC members, or their designated alternates, to attend relevant in-state conferences. Full support for overnight travel is provided to YMPO staff to attend relevant in-state and out-of-state meetings and conferences. Substitutions for Board or TAC members of a proxy from their member jurisdiction elected officials or staff may be provided upon request and approval of the YMPO Chair or their designee.

YMPO Staff, Board members, TAC members, or their designated alternative may attend, within reason and pending budget availability, any or all Federal, State, COG/MPO, National, Local Non-Profit, or Local Government agency hosted meetings, training, conferences, review panels, or technical presentations that relate to transportation or planning activities (e.g., FHWA, FTA, ADOT, COG/MPOs, AASHTO, AzTA, RTAC, ACEC, AMPO, NARC, ITE, APA).

*Note: Per 2 CFR 200.444, travel costs for elected officials are allowable only with prior written approval from the Federal awarding agency or pass-through entity. In the case of YMPO Board Members, the federally approved Unified Planning Work Program (UPWP) and transportation-related activities listed within that required travel, serves as the formal written approval.*



### III. Travel Policy and Procedures

YMPO adheres to the State of Arizona Accounting Manual (SAAM) guidelines maintained by the Arizona General Accounting Office (GAO) with the Arizona Department of Transportation (ADOT). While YMPO is not required to strictly adhere to U.S. General Services Administration (GSA) rates, federal regulations prohibit reimbursements from exceeding the published GSA per diem and lodging limits. Therefore, SAAM rates will be used as long as they remain within the federally allowable maximums. These rates represent the upper reimbursement limits unless prior written approval is obtained. Travelers should consult with the YMPO Administrative Assistant or Accountant to confirm applicable rates before incurring travel expenses.

All approved travel expenses will be charged to the appropriate funding source in accordance with the Unified Planning Work Program (UPWP) and applicable state guidelines. The UPWP will include a high-level summary of anticipated travel that aligns with the planned work activities/ planning responsibilities of YMPO. Any travel by an individual or by event of \$5,000 or more must receive approval from the ADOT Regional Planner and federal funding agency.

For detailed information on Maximum Mileage, Lodging, Meal, Parking and Incidental Expense Reimbursement Rates and policies, refer to [SAAM Section 5095](#).

#### Definition of Travel Expenses

Travel and travel-related expenses refer to the costs incurred by individuals when traveling for official YMPO business. These expenses are necessary for the successful completion of projects, participation in professional conferences, meetings, training, and workshops, and other YMPO-related planning functions.

#### Travel Status Eligibility

Travelers are considered to be in "travel status" when they travel more than 50 miles from their primary work location. This distance threshold determines eligibility for mileage, lodging, and meal reimbursements according to SAAM.

#### *Exceptions to the 50 Mile Rule*

Per SAAM 5015 – Section 3 (POVs), mileage under 50 miles for official travel may be reimbursed as a “business expense” if:

- Mileage is associated with a specific project or work element in the current COG/MPO Work Program or UPWP.
- Costs meet the criteria to be allowable under Federal awards per 2 CFR 200.403.



- The reimbursement is for use of a personally owned vehicle (POV) and/or a fleet vehicle (it does not pertain to a contract rental vehicle).
- Mileage cannot be part of a Travel event - It does not include lodging, meals, or incidentals.
- The calculation does not include commuting miles (i.e., travel between home and regular duty station). The calculation only includes miles between the duty post and other temporary duty posts.
- If business POV and/or fleet vehicle mileage is already included in your Indirect Cost Allocation Plan (ICAP), it cannot be reimbursed separately.

Payments for mileage will be reimbursement of payments made to employees for use of a POV or for expenses incurred in a fleet vehicle.

### *Documentation Required for Reimbursement*

For each local mileage reimbursement request, submit:

- Date(s) and time(s) of Trip (departure and arrival)
- Purpose of trip and the related project/work element from the Work Program/UPWP (need to provide supporting documentation)
- Trip origin(s), destination(s), and route(s) taken, as well as mileage using support from one of the methods below:
  - Map quest, Google map, or Waze is the preferred method and can be used to show not only mileage, but also destinations and routes
- Daily business mileage calculations using vehicle's odometer reading to calculate mileage

### *Reimbursement Rate for Official Travel Under 50 Miles*

The reimbursement rate for official travel under 50 miles will follow the published GSA Privately Owned Vehicle (POV) mileage rate, available on the U.S. GSA website:

<https://www.gsa.gov/travel/plan-atrip/transportation-airfare-rates-pov-rates-etc/private-owned-vehicle-pov-mileage-reimbursement>.

### **Reasonableness and Allowability**

Expenses incurred by employees, members, contractors, and consultants for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and allowable, provided they do not exceed charges normally permitted in YMPO's regular operations. All allowed and approved travel



reimbursement requests will be paid either on an actual cost or mileage basis (for Mileage Reimbursement Requests only). YMPO does not use per diem allowances unless otherwise approved.

## Request and Approval of Travel

### *Travel Pre-Approval*

All travel must be pre-approved by the YMPO Executive Director.

Before authorizing travel or approving a travel claim that includes travel by a Privately Owned Vehicle (POV), State-Owned Vehicle (SOV), Contracted Rental Vehicle (CRV), or Fleet-Pool Vehicle (FPV), the YMPO Executive Director or traveler's supervisor may request to inspect the traveler's driver's license to verify validity and eligibility to operate a motor vehicle on official State business.

Any person operating a motor vehicle on State business must possess a valid driver's license issued by the State of Arizona, in compliance with all applicable Arizona laws, rules, and regulations. The license must be current, unexpired, and neither revoked nor suspended.

Before solidifying any travel arrangements, travelers must submit the following information 30 days prior to the expected travel date:

### *Travel Request Email*

The travel request email should be sent to the Executive Director detailing the purpose of the trip, travel dates, and estimated expenses. [Section 5](#) of this policy provides a link to the SAAM PDF to aid in estimating expenses related to the travel.

For reoccurring travel, such as annual conferences, pre-approval is satisfied when the travel is discussed and confirmed during YMPO Staff Meetings at which the Executive Director is present. These meetings serve as the formal pre-approval mechanism for such trips. The Administrative Assistant will coordinate hotel reservations, registration fees, and transportation arrangements. No separate written pre-approval from the Executive Director is required for these routine events.

### *Review and Final Approval*

The YMPO Executive Director will approve the travel request based on the necessity of the trip, the estimated cost, and the alignment with YMPO goals. The decision will be communicated to the traveler prior to initiating travel arrangements. Approval of travel does not guarantee reimbursement of all travel expenses (reference Reimbursement Procedures section).

If travel is approved, travelers will receive an itinerary prepared by the Administrative Assistant that outlines the **daily** allowable reimbursement rates for all eligible travel-related expenses.

### *Exception Requests*

Any requests for exceptions to the travel policy must be submitted in writing to the Executive Director for review before travel occurs.



## Travel Reimbursement Requirements

### *Expense Reports and Receipts*

Travelers must submit original itemized receipts to the Administrative Assistant for all reimbursable expenses within **5 days** of returning from the trip. Receipts must clearly show the date, location, and itemized expenses. The administrative assistant must complete and submit a Travel Expense Report (**Exhibit A**) for all travelers, which includes a detailed breakdown of all expenses, and attach all itemized receipts.

Failure to provide the necessary documentation may result in a delinquent reimbursement claim.

### *Delinquent Reimbursement Claims*

Administrative Assistant is required to submit all reimbursement claims, including itemized receipts and required forms, within **15 days** of travelers return. Timely submission ensures compliance with internal accounting procedures and state reimbursement timelines.

Delinquent claims, defined as those submitted more than **30 days** after the travel end date, may be subject to denial unless the traveler or Administrative Assistant provides a written explanation and receives approval from the Executive Director.

Delinquent claims may not be eligible for reimbursement if:

- Required documentation is missing or incomplete.
- Delays were avoidable or due to personal negligence from travelers.

To avoid denial or delays in processing, travelers should promptly gather receipts, complete the required forms, and submit all materials to the YMPO Administrative Assistant upon return.

The Administrative Assistant will coordinate and secure hotel accommodation, conference registrations, and transportation arrangements. When these expenses are not paid directly by YMPO, the traveler must follow the reimbursement procedures outlined below to receive reimbursement for the eligible expenses:

## Reimbursement Procedures

### *Airfare*

The cost of transportation to and from the destination, typically via “commercial air travel,” is eligible for reimbursement. Only economy class tickets are reimbursed, and any upgrades or additional services (e.g., seat selection, priority boarding, additional baggage) must be justified and pre-approved by the Executive Director. Expenses lacking approval or deemed personal upgrades will not be reimbursed and are the responsibility of the traveler.

Commercial air travel:



Airfare costs that exceed the basic, least expensive, unrestricted accommodation offered by commercial airlines are generally not allowable.

Exceptions include:

- Indirect Routes: If the cheapest fare would require a significantly longer or less direct route.
- Unreasonable Hours: If it necessitates travel during very early or late hours.
- Extended Travel Time: If it would make the trip much longer than necessary.
- Additional Costs: If it would lead to extra expenses that negate the savings from the cheaper fare.
- Medical Needs: If it does not meet the traveler's documented medical requirements.
- In such cases, the traveler must provide justification and documentation for opting for higher-class airfare (e.g., business or first class) on a case-by-case basis.

Additionally, if standard or discounted airfares are unavailable for a specific trip, the traveler must demonstrate that such fares were not available in that particular instance.

### *Ground Transportation*

This includes the actual cost of public transportation, taxis, rideshare services (e.g., Uber, Lyft), shuttle services, and rental cars. The YMPO encourages the use of economic modes of transportation.

### *Rental Vehicle*

Travelers must coordinate 30 days prior to travel with the Administrative Assistant to obtain a rental quote or initiate any vehicle rental arrangements. The quote must be based on approved vehicle class outlined in SAAM (see [SAAM 5015: Travel By Individually Operated Motor Vehicle](#)). The Administrative Assistant will assist in preparing and submitting the Vehicle Rental Justification Request Form (**Exhibit B**) to ADOT for approval prior to each planned trip.

### *Personal Vehicle*

If a personal vehicle is used for YMPO-related travel, mileage will be reimbursed at the SAAM standard mileage rate in effect at the time of travel. The reimbursement rate covers the cost of operating a personal vehicle, including fuel, wear-and-tear, and maintenance (i.e., Travelers cannot claim both mileage and actual fuel expenses for the same trip. Selecting both would result in duplicate reimbursement for fuel costs, which is not permissible).

### *Mileage Tracking:*

Travelers must keep track of the number of miles driven for YMPO-related business and submit a completed Mileage Reimbursement Request Form (**Exhibit C**) along with a screenshot from Google Maps that clearly displays the route taken, including the starting and ending addresses. This documentation should be included with the travel reimbursement request documentation to verify the miles traveled.



### *Tolls and Parking:*

Tolls, parking, and other vehicle-related expenses incurred while using a personal or rental vehicle for YMPO business will be reimbursed at the actual cost. Receipts must be submitted for these expenses as well.

### *Lodging*

Hotel accommodations for all YMPO-related travel are to be arranged by the Administrative Assistant. Travelers are not authorized to reserve their own lodging. The Administrative Assistant is responsible for securing hotel reservations that comply with the allowable lodging rates established by SAAM.

Lodging selections should balance comfort, proximity to the event or meeting location, and cost-effectiveness.

Expenses exceeding the allowable lodging rates are considered unallowed therefore not reimbursable by Federal funding sources, unless otherwise specified by the Executive Director.

### *Reservation Change and Cancellation Fees*

Travelers may be reimbursed for charges or fees incurred due to cancellations, re-bookings, or changes to reservations and travel arrangements (e.g., early or late check-in/check-out fees, flight change fees, hotel rebooking charges), provided such changes were necessary and directly related to official YMPO business. Acceptable circumstances may include:

- Changes required due to modified meeting schedules or travel mandates by YMPO leadership.
- Delays or cancellations caused by weather, transportation disruptions, or other unforeseen and documented external factors.
- Emergencies or urgent work-related issues that require a change in itinerary.
- Illness or medical emergencies affecting the traveler.

All requests for reimbursement of such charges must include supporting documentation and justification for the change, approved by the Executive Director.

### *Non-Reimbursable Situations:*

YMPO will not reimburse travelers for fees or penalties incurred due to:

- Personal reasons (e.g., personal preference, family events, vacation extensions)
- Avoidable issues (e.g., late cancellations not due to valid circumstances, failure to confirm reservations)
- Lack of timely communication regarding the need for changes

Travelers are encouraged to plan carefully and notify the YMPO Administrative Assistant as early as possible to minimize the risk of incurring such fees.



## Meals

To qualify for a meal reimbursement for any day, the traveler must be in travel status six (6) or more hours. This requirement applies to:

- Any meal and to any day of travel.
- Travel involving or not involving an overnight stay.
- In case of travel involving an overnight stay, to both the day of departure and the day of return.

Travelers will be reimbursed for meals based on the allowable rates established by the SAAM. These rates include allocations for breakfast, lunch, and dinner.

## Exceptions

If meals are provided at a conference, meeting, or event, the daily reimbursement rate will be reduced by the cost of those meals. For example, if a conference provides lunch, the traveler must subtract that meal rate from their reimbursement request. Travelers need to deduct meals furnished by the government or included in a registration/conference fee from their Meal and Incidental Expense (M&IE) allowance.

If a traveler can't eat a provided meal because of a dietary restriction and buys another meal, the traveler may be reimbursed for the cost of that meal in accordance with reimbursement standards. The traveler must note "dietary restriction" in their reimbursement request.

Complementary meals provided by a conference must be deducted from the applicable daily rate. Deductions will follow SAAM guidelines:

- Breakfast: 25% of the daily meal allowance
- Lunch: 30% of the daily meal allowance
- Dinner: 45% of the daily meal allowance

A complementary meal provided by a hotel or airline doesn't need to be subtracted from the meal total.

These deductions apply unless the traveler is unable to consume the provided meal due to documented circumstances.

Travelers are required to submit itemized receipts for meal reimbursements to YMPO.

*Note: For detailed rates and additional information, refer to the [SAAM Section 5095](#) (the Administrative Assistant will prepare an itinerary displaying the rates for the dates of travel).*

## Incidentals

Under SAAM, incidental expenses are included within the daily M&IE reimbursement rates. These rates are designed to cover both meals and incidental costs incurred during official travel. For lodging, this includes taxes and service fees directly



associated with the room rate. This does not include additional fees for room service or upgrades.

Incidental expenses encompassed by the M&IE rates include:

- Tips and gratuities related to meals and lodging services.
- Fees for transportation between places of lodging or business and places where meals are taken if meals cannot be obtained within a reasonable distance.
- Delivery charges for meals when dining options are not reasonably accessible.

These incidental costs are not reimbursed separately; instead, they are part of the total M&IE reimbursement, which is subject to the maximum allowable rate. Travelers should ensure that their combined daily expenses for meals and incidentals do not exceed the established M&IE rate.

### *Conference Registration Fees*

Fees for official conferences, workshops, seminars, or professional development events relevant to YMPO activities are eligible for reimbursement. These fees must be pre-approved by the Executive Director and directly related to the travel purpose. An itemized receipt and a copy of the conference agenda or program must be provided to support the expense. Fees must be reasonable and necessary for participation in the approved activity.

### *Contractor Invoices*

Invoices must include a breakdown of travel costs and backup documentation compliant with state travel policies.

All travel for the Contractor must comply with the state policies for travel. Only actual expenses are reimbursable, within maximum reimbursement limits as described and established by the rates for travel: A.R.S. 38-621 through 38-627, Reimbursement for Expenses; SAAM, Section 50.65, Vendor Travel, Section 50.95 Reimbursement Rates. In the event YMPO chooses to reimburse Contractors/Consultants at rates higher than those authorized in the state travel policies when submitting travel reimbursement requests, each receipt must indicate the amount that exceeds the state rate. The Contractor shall also comply with the policies governing individually operated motor vehicles in Section 50.15 of the SAAM. Travel costs paid to Contractors/Consultants must always be supported by appropriate documentation and in the case of rental vehicles, the ADOT-approved justification form.

### *Telephone and Internet*

Reasonable charges for telephone calls, internet access, and other communication services required for official YMPO business will be reimbursed at actual cost given the expense was pre-approved by the Executive Director. Personal use of these services is not reimbursable.

For detailed information on Telephone and Internet expenses policies, refer to [SAAM 5560: Wireless Devices Used to Conduct State Business.](#)

### **Reimbursement Submission and Processing**

Travelers may not request direct reimbursement of travel expenses from funding agencies; expenses must be submitted through the YMPO for reimbursement



consideration; pending approval (verification of receipts and compliance with the travel policy), the YMPO will submit ADOT reimbursement requests for all federally eligible travel costs.

## Non-eligible Travel Expenses

The following expenses are not eligible for reimbursement under this policy:

- **Alcoholic Beverages:** Any expense related to the purchase or consumption of alcohol.
- **Personal Expenses:** Items or services for personal use, including toiletries, souvenirs, clothing, or recreational activities.
- **Entertainment:** Movie rentals, in-room entertainment, games, and other leisure-related expenses.
- **Travel Insurance:** Unless specifically required by the travel destination or under exceptional pre-approved circumstances.
- **Dependent Expenses:** Costs associated with family members or individuals not traveling on official YMPO business, including meals, lodging or transportation.
- **Dependent Care Costs:** YMPO does not allow reimbursement for dependent care expenses incurred during official travel. Travelers are responsible for making their own dependent care arrangements.
- **Laundry and/or Dry-Cleaning Services:** Unless the travel exceeds seven (7) consecutive days and services are **pre-approved**/Not eligible for reimbursement under any circumstances
- **Personal vehicle repairs or maintenance:** These are considered part of the mileage reimbursement and are not reimbursable separately.
- **Traffic fines or parking tickets:** Costs resulting from violations or traffic laws or parking regulations.

## Compliance

All travel expenditures must comply with SAAM in accordance with 2 CFR Part 200, as published by the GAO.

### Funding Source Compliance:

All approved travel expenses will be charged to the appropriate funding source in accordance with the Unified Planning Work Program (UPWP) and applicable state guidelines.

## IV. Travel Restrictions

### Travel During Emergencies or Federal Government Shutdown

In times of declared emergencies or federal government shutdowns, YMPO travel may be suspended or restricted. Essential travel will be reviewed and approved on a case-by-case basis.

#### *Vehicular Accident (Crash)*

In the event you are involved in a vehicle accident during business travel, immediately follow these steps:



1. Ensure safety: Move to a safe location, if possible, and check for injuries. Call emergency services if necessary.
2. Report the incident: Notify local law enforcement and obtain a police report.
3. Document the scene: Take photographs of the accident scene, vehicle damage, and any relevant details.
4. Contact a tow truck: If the vehicle is inoperable, contact a local tow service to have the vehicle removed from the scene and transported to a designated location.
5. Notify the company: Contact the YMPO Executive Director, staff, or YMPO Vehicle Insurance representative to report the accident as soon as possible.
6. Insurance: Follow the procedures outlined in the company's vehicle insurance policy for filing a claim if applicable.
7. Please follow these steps carefully to ensure safety and compliance with YMPO procedures.

## **V. Accountability and Auditing**

### **Monitoring**

All travel expenditures will be recorded by the Administrative Assistant and reviewed by the YMPO Accountant and Executive Director to ensure alignment with internal control procedures and this travel policy. Upon approval by the Executive Director, eligible expenses will be submitted to ADOT for reimbursement.

### **Audits**

All travel records and reimbursements may be subject to audit by federal and state agencies, or third-party auditors to ensure compliance with federal/state requirements and proper use of federal funds.

## **VI. Policy violations**

Any violations of this policy, including misuse of funds, failure to comply with reimbursement procedures, or failure to attend scheduled event(s) may result in disciplinary action. This could include the requirement to repay improperly claimed funds, suspension of travel privileges, or termination of employment or contracts.

Travelers are required to consult with the YMPO Administrative Assistant or Accountant prior to making travel arrangements or incurring expenses to ensure full understanding and compliance with this policy.

## **VII. Policy updates**

This travel policy will be reviewed and updated as necessary to remain in compliance with state regulations, changes in funding sources, or organizational needs. Any updates or changes will be communicated to all YMPO employees, board members, committee members, consultants, and contractors.



## **VIII. Conclusion**

YMPO is committed to the responsible, efficient, and transparent use of federal funds. This policy provides clear guidance on travel-related expenses, ensures compliance with state and federal regulations, and promotes sound fiscal practices for all travel funded through regional, state, and federal sources.



## IX. Exhibit A: Travel Expense Report

Travel Request and Expense Report									
Name:						Inv. Reference			
Destination:						Dates:			
Estimated Expenses:									
Registration	\$	-		Rental Car	\$	-			
Hotel	\$	-		Personal Vehicle	\$	-			
Meals	\$	-		Other	\$	-			
Airfare	\$	-		<b>Total</b>	\$	-			
Approvals									
Supervisor Initials:									
Executive Director Initials:									
Actual Expenses (Attach Receipts)									
	Advance/ Prepaid	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	<b>Total</b>
<b>Date</b>									
Registration									
Travel Mode									
Lodging									
Lodging (unallowed)									
Mileage									
(allowed)			\$ 52.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 52.50	\$ 256.50
Breakfast			\$ -	Provided	Provided	\$ -	\$ -	\$ -	
Lunch			\$ -	Provided	Provided	\$ -	\$ -	\$ -	
Dinner			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Meal Total			\$ -	\$ -	\$ -			\$ -	
Meal (unallowed)									
Parking									
Taxi									
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes: Full Day Rate: \$70 Travel Day: \$52.50			A/P Stamp:		Less Advances/Prepays 5169-local			\$ -	
					Total due to Employee			\$ -	
					Classification: 5190-T100			Verified by:	
I certify these to be true and accurate expenses				Employee Signature:				Date:	
Reconciled by:				Initials:				Date:	
<b>Executive Director has approved these expenses</b>								<b>Initials</b>	



## X. Exhibit B: Vehicle Rental Justification Form

VEHICLE RENTAL JUSTIFICATION WORKSHEET									
email to: MPDauthorization@azdot.gov upon completion									
PURPOSE OF TRAVEL						PHONE NUMBER	928-783-8911		
SUBMITTER NAME						EMAIL	<a href="mailto:acctspayable@ympo.org">acctspayable@ympo.org</a>		
TRAVELER'S NAME(S):									
OFFICE ADDRESS	Yuma				AZ	DESTINATION ADDRESS			
	(city)				(state)				
HOTEL STAY?	<input checked="" type="checkbox"/> yes					INSTANCES OF TRAVEL	<input checked="" type="checkbox"/> One Time	4/14/2025	<input type="checkbox"/> Multiple Trips
	<input type="checkbox"/> no						(enter date)	(enter count)	
JUSTIFICATION FOR RENTING VEHICLE	Conference location is over 200 miles from work. It is cheaper to rent a car than to fly and arrange ground transportation in Tucson.								
Vehicle Rental									
Base rental cost plus tax per travel instance	Fuel cost	Parking fees per travel day	How many rental days per instance	Total rental vehicle cost per travel instance	\$0.00				
Common Carrier Services (Shuttle / Taxi) for Same Travel									
Is Shuttle Service Available?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	Cost per instance	Shuttle Service Providers Contacted					
Is Taxi Service Available?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	Cost per instance	Taxi Service Providers Contacted					
Are you requesting a medium or large vehicle?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no	Equipment & Luggage to be transported						
How many passengers including driver?	1		(include dimensions and count of pieces)						
Additional Comments									
(additional facts or circumstances, if necessary may be attached)									
MPD PM - This request for a rental vehicle for all instances of travel as requested is necessary/reasonable for program/project success	<input type="checkbox"/> approved <input type="checkbox"/> rejected	Name	Email	Date					
Submitter / Contact		Name	Email	Date Submitted	<a href="mailto:acctspayable@ympo.org">acctspayable@ympo.org</a>				
ADOT FMS - This request for a rental vehicle for all instances of travel necessary for this program/project, as described above is	<input type="checkbox"/> approved <input type="checkbox"/> rejected	Name	Email	Date					



## XI. Exhibit C: Mileage Reimbursement Request Form



## Mileage Reimbursement Form

Employee Name: \_\_\_\_\_  
Date: \_\_\_\_\_

[illegible]

Employee Signature

Executive Director Approval

\*Mileage is based on \$0.67/mile (IRS Rate) Form updated 02/03/2025 LL



# **YMPO INFORMATION SUMMARY for Agenda Item #11**

## **Tentative 2026 YMPO Executive Board and Technical Advisory Committee Meeting Schedules**

**DATE:** December 11, 2025

**SUBJECT:** 2026 YMPO Executive Board and Technical Advisory Committee Meeting Schedules.

**SUMMARY:**

The tentative 2026 YMPO Executive Board and TAC meeting schedules are submitted for your review and comment. As in prior years, Executive Board meetings are proposed for the fourth Thursday of each month at 3:30 p.m., and TAC meetings are proposed for the second Thursday of each month at 9:00 a.m. All in-person Executive Board meetings will be held at the YMPO Office at 230 West Morrison Street Yuma, Arizona 85364, unless stated otherwise. Virtual access will continue to be provided through the GoTo Meeting platform. The meeting schedules are attached at the end of this Summary.

**TECHNICAL & POLICY IMPLICATIONS:**

TECHNICAL: Meetings are scheduled based on standard prior year criteria.

POLICY: Membership of the Executive Board, and the frequency of meetings is outlined in YMPO By-Laws.

**ACTION NEEDED:**

This item is on the agenda for information, discussion, and possible action to approve the tentative schedule for Calendar Year 2026 meetings of the YMPO Executive Board and the TAC.

**CONTACT PERSON:**

Lucia Zamudio, YMPO Administrative Assistant/Bookkeeper,

lzamudio@ympo.org, (928) 783-8911



## 2026 Schedule for YMPO Executive Board Meetings

Day	Date	Location	Start Time
Thursday	January 29, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	February 26, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	March 26, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	April 30, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	May 28, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	June 25, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	July 30, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	August 27, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	September 24, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	October 29, 2026	YMPO Office/Virtual	3:30 p.m.
Thursday	December 10, 2026	YMPO Office/Virtual	3:30 p.m.

Note: Most of the above dates correspond to the last Thursday of each month, except for the (combined) November and December meeting(s).

The YMPO Office is located at 230 West Morrison Street Yuma, Arizona 85364.

Virtual access will be provided through the GoTo Meeting platform.



## **2026 Schedule for YMPO Technical Advisory Committee Meeting**

<b>Day</b>	<b>Date</b>	<b>Location</b>	<b>Start Time</b>
Thursday	January 8, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	February 12, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	March 12, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	April 9, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	May 14, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	June 11, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	July 9, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	August 13, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	September 10, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	October 8, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	November 12, 2026	YMPO Office/Virtual	9:00 a.m.
Thursday	December 10, 2026	YMPO Office/Virtual	9:00 a.m.

Note: All dates correspond to the second Thursday of each month.

The YMPO Office is located at 230 West Morrison Street Yuma, Arizona 85364.

Virtual access will be provided through the GoTo Meeting platform.



# NEWSLETTER

NOVEMBER  
2025

## *Executive Director's Welcome Note*

Welcome to the first edition of the YMPO Newsletter. This marks a new step for our organization as we begin sharing regular updates on the projects, partnerships, and regional efforts shaping Yuma County's transportation future. Our goal is to keep our community informed, engaged, and connected to the work we do every day. It is fitting that our first issue highlights the YMPO led dedication of the Gary Knight Memorial Highway naming in Collaboration with ADOT, an important recognition of a leader whose influence helped guide many of the improvements we continue to advance. We look forward to using this platform to share progress and strengthen the collaborative spirit that defines YMPO.



*"Together with our member agencies, I'm committed to continuing the legacy of leaders who built this region before us. Every improvement we make today shapes the Yuma we leave for the next generation" – Crystal Figueroa, YMPO Executive Director.*



## *Honoring a Legacy of Leadership on U.S. Route 95*

Gary Knight was a Yuma native, Navy Veteran, and a respected public servant in various roles whose leadership left a lasting impact on transportation and regional development in Yuma County. As a former Yuma City Councilmember, Arizona State Transportation Board Member, and longtime YMPO Executive Board Member, he championed projects that improved mobility, safety, and economic opportunity throughout the region. His strong advocacy for U.S. Highway 95, along with his commitment to regional collaboration, helped secure funding, elevate Yuma's priorities at the state level, and advance major corridor improvements that continue to benefit the community today. His legacy reflects decades of dedication to public service and a vision for a better-connected Yuma.



## *Celebrating the Designation of the Gary Knight Memorial Highway*



U.S. Highway 95 is one of Yuma County's most vital corridors, connecting the region to key military, agricultural, and cross-border destinations, making it central to the mobility and economic strength of the community. Gary Knight was a leading voice in championing improvements along this route, advocating for widening and safety enhancements, and long-term planning efforts that elevate Yuma's needs at the state level. In recognition of his decades of public service and his significant impact on regional transportation, the Arizona State Board on Geographic and Historic Names approved the designation of the Gary Knight Memorial Highway on July 22, 2025. To honor this milestone, YMPO hosted an unveiling ceremony on November 6, 2025, at the Yuma Civic Center, where local leaders, ADOT representatives, community partners, and the Knight family gathered to celebrate his legacy. The event included remarks from regional officials, a showing of the tribute video "Beyond the Dais," and the official presentation of the memorial highway signs installed along U.S. 95 near Avenue 8E at Milepost 31 and 48.

*Click **Here** to view photos of the ceremony*



# **YMPO INFORMATION SUMMARY for Agenda Item 13**

## **Comprehensive Safety Action Plan (CSAP) Draft (Scope of Work)**

**DATE:** December 11, 2025

**SUBJECT:** Comprehensive Safety Action Plan Draft (Scope of Work)

### **SUMMARY:**

YMPO was awarded a \$400,000 SS4A grant in fiscal year 2024. The SS4A program funds Comprehensive Safety Action Plans (CSAP) to prevent roadway deaths and serious injuries. A 20% match was required, and YMPO submitted an application requesting reimbursement of \$100,000 for the non-federal match through the AZ SMART program. The State Transportation Board unanimously approved the match award request on September 19, 2025.

YMPO has initiated the SS4A Agreement process with USDOT, and the agreement is currently under federal review. In preparation, YMPO staff began developing the RFP and Scope of Work for the CSAP. The CSAP will assess transportation safety conditions across the YMPO region, excluding the City of Yuma, which is developing its own plan. This plan will include crash data, involving fatalities and serious injuries, as well as pedestrian and bicyclist-related crashes.

The document will identify potential safety improvements and develop a list of candidate safety projects. It will also include a demonstration activity consisting of traffic signal warrants studies and pedestrian hybrid beacons (PHB) warrant studies for 20 locations throughout the YMPO region.

The scope of work includes preparation of Highway Safety Improvement Program (HSIP) applications for possible FY 29/30 funding. Member agencies will be able to leverage the final plan recommendations to pursue future SS4A Implementation Grants. These grants provide Federal funds to carry out capital projects and strategies identified in the CSAP to address roadway safety issues. To be eligible for an implementation Grant, applicants must have an approved Action Plan in place.

### **Tentative Timeline for RFP Release (*Subject to change*)**

<b>January 8, 2026:</b>	Release date of RFP.
<b>February 3, 2026:</b>	RFP submittals due before 3 P.M., MST.
<b>February 12, 2026:</b>	TAC Committee recommends the selected consultant
<b>February 26, 2026:</b>	The YMPO Executive Board approves the selected consultant.
<b>March 9, 2026:</b>	Estimated Notice to Proceed.



**August 23, 2027:**

Estimated CSAP final report due

YMPO is presenting this item to the Executive Board for guidance and recommendations regarding the preparation of the RFP and Scope of Work. A draft Scope of Work outline is included for your review, and staff welcomes any comments or direction to ensure the document aligns with Board priorities.

**PUBLIC INPUT:**

There has been no public input on this subject.

**ACTION NEEDED:**

This item is on the agenda for information and discussion only.

**CONTACT PERSON:** Fernando Villegas, YMPO Senior Transportation Planner



## **EXHIBIT A – Scope of Work**

### **Task 1: Project Management and Coordination**

The Consultant shall provide project management and coordination with YMPO staff, Technical Advisory Committee (TAC), and all project stakeholders. The consultant shall also manage and coordinate closely with any sub-consultants to ensure on-time delivery and responsive performance.

Upon receiving notice to proceed, the Consultant shall develop a refined project scope that incorporates input from YMPO staff and TAC.

The Consultant shall prepare a Gantt-type (bar chart) project schedule for accomplishing the tasks outlined in the proposed scope of work and showing the approximate dates for deliverables, TAC meetings, stakeholder meetings, public outreach meetings, presentations to the Executive Board, and other required meetings.

The Consultant will facilitate a kick-off meeting with YMPO staff, TAC members, and stakeholders, which will include preparing the agenda, presenting the information, and recording the meeting minutes. The kick-off meeting will provide an overview of the project, including its schedule, milestones, and deliverables. The Consultant will discuss the project's vision and goals.

The Consultant will prepare and present project progress to TAC members as needed, and up to two (2) Executive Board meetings. The two Executive Board presentations are envisioned to include one milestone presentation midway through the project, documenting initial public involvement and progress on the CSAP, and a second milestone presentation following the completion of the DRAFT YMPO CSAP.

The Consultant will facilitate 30-minute biweekly check-in calls with the YMPO staff project manager to provide status updates, coordinate data needs, action items, and input required for continued progress. Formal agendas will be prepared for the biweekly calls. A brief email summarizing any decisions/actions will be sent to the project manager following each call (YMPO Project Manager). The biweekly check-in calls will be held primarily between the YMPO Project Manager and Consultant Project Managers; however, additional Consultant staff and YMPO staff may be asked to participate as needed based on the project phase and active coordination areas. As the project progresses, the frequency of the check-in calls may be reduced or consolidated at the discretion of YMPO and the Consultant as appropriate.

The Consultant will provide monthly invoices to the YMPO on a percentage completion basis. Included in the invoice will be a status update identifying completed activities for the month invoiced, as well as a list of upcoming activities planned for the following invoice cycle. Additionally, the invoice will include a detailed breakdown of the amounts paid to all sub-consultants for the billing cycle.

This task is continuous throughout the entire CSAP development period.



*Deliverables:*

- Prepare a Project Management Plan, including a refined scope of work and schedule for CSAP.
- Prepare a Gantt-type (bar chart) project schedule for accomplishing the tasks outlined in the proposed scope of work and showing the approximate dates for deliverables.
- Facilitate a kick-off meeting with YMPO staff, TAC members, and stakeholders.
- Prepare presentations for the Technical Advisory Committee and Executive Board.
- Weekly coordination meeting email summaries.
- Submit monthly invoices, including a status update and the amounts paid to each sub-consultant

## **Task 2: Existing Conditions, Crash Data Collection, and Review**

The Consultant shall review the current state of transportation safety in the YMPO region (excluding the City of Yuma), including (but not limited to) the safety performance of the regional roadway network, regional trends in crashes involving fatalities and injuries, and possible contributing factors.

The crash data is envisioned to include: a general crash overview, a pedestrian-related crash summary, a bicyclist-related crash summary, a crash rate analysis, integration of equity data, separation of data by member agency, hot spot areas for potential safety improvements, and preformatted reports to respond to requests from citizens and decision-makers.

- Identify crashes by types, severities, and locations of higher safety concerns with separate listings for vehicles, pedestrians, and bicycles
- Develop a summary of trending crash groups and crash types.
- Develop a brief guide to document the crash typing process, including data integration, crash report review, data entry, exporting, and analysis of results.

*Deliverables:*

- Review current source, crash data, and databases.
- Review of annual collision summaries for traffic, bicycles, and pedestrians.
- Conduct a five-year (2020-2024) historical query of the Arizona Crash Data System (ACIS) data to collect and review high-level crash trends and high-crash locations.
- Continue the crash evaluation to determine crash types, location of crashes, and contributing factors that can be organized in a systematic manner. Examples include crashes at signalized intersections, unsignalized intersections, uncontrolled pedestrian crossings, etc.
- Findings and conclusions of the current safety conditions assessment shall be presented in a working paper.



### **Task 3: Public Outreach and Involvement**

Following Notice to Proceed, the Consultant will provide a detailed Public Involvement Plan (PIP). This Plan will outline the proposed timeframes for all Public Involvement activities and identify all responsibilities. The PIP will be as specific as possible and will be updated throughout the project's life to accurately reflect the Public Involvement Process.

YMPO is seeking an innovative public outreach program that will be highly effective in gaining public input and acceptance of the plan. The Consultant shall utilize virtual public involvement tools and social media programs, in addition to traditional public meetings. The Consultant is encouraged to propose an outreach program that will increase collaboration, provide better information and input to inform the study team, enabling an effective system design and successful result. The PIP shall include public involvement strategies to incorporate racial equity and support for underserved and disadvantaged communities.

The Consultant will conduct at least two public outreach meetings or open houses, virtual and in-person, to gather public input on potential safety concerns. A second round of public meetings shall be conducted to inform the public on the findings of **Task 2** and to educate attendees on the safety concerns of the area.

The Consultant is strongly encouraged to consider using virtual public engagement via social media, innovative internet-based surveys, and outreach mechanisms and strategies to strengthen outreach efforts and reach a larger audience.

A summary report documenting public engagement activities will be prepared, which will include a summary of the meetings, activities, participation, key takeaways, and how the activity aligns with the goals outlined in the PIP. Additionally, it will outline how the information was utilized as part of the plan. The final report should include an overall summary.

#### ***Deliverables***

- Public Involvement Plan
- Public Involvement Summary (Appendix to Final Report)
- Conduct two Public Outreach Meetings or open public houses, virtual and in-person.
- Preparation of contact lists, public notices, and documentation of the public involvement process and input received in the plan.
- Prepare public meeting notification through news releases and advertising in the local newspaper.

### **Task 4: Confirm/Revise Regional Vision and Goals for Transportation Safety**

The Consultant will re-evaluate short- and long-range regional goals. The goals must be consistent with the Arizona Strategic Highway Safety Plan, MAP-21, the FAST Act, and the Infrastructure Investment and Jobs Act. The Consultant will facilitate participation from the TAC



and stakeholders through TAC meetings and stakeholder meetings.

The Consultant will review and recommend any changes to the safety sections in the YMPO FY 2026-2050 Long-Range Transportation Plan.

*Deliverables:*

- Reassessed regional goals for the Comprehensive Safety Action Plan/YMPO Network Screening Crash and Analysis Tools Update, reviewed and accepted at a TAC meeting, with a summary of the meeting.

## **Task 5: Potential Safety Projects**

Identification of a comprehensive set of projects and strategies, shaped by data, the best available evidence, and equity considerations, as well as stakeholder and public input, that will address the safety problems described in the Comprehensive Safety Action Plan. These strategies, countermeasures, and projects focus on a Safe System Approach, effective interventions, and consider multidisciplinary activities. To the extent practical, data limitations have been identified and mitigated.

Once identified, the list of projects and strategies will be prioritized by time ranges for when the strategy and countermeasures will be deployed (e.g., short-, mid-, and long-term timeframes). The list should include specific projects and strategies, or descriptions of programs of projects and strategies, and explain the prioritization criteria used. The list should contain interventions focused on infrastructure, behavior, and/or operational safety. The list will be ordered, within each timeframe, by order of magnitude determined by the estimated project cost and significant challenges to implementation. Additionally, the list will identify which member agency the project or strategy applies to. For information accessibility, the list of projects and strategies will be mapped for public consumption.

*Deliverables:*

- Safe System Approach to Reduce Fatal Crashes
- List of priority projects
- Map showing the location of all priority projects

## **Task 6 – Identify and Analyze Safety Resources**

The Consultant shall review the current programs, staffing, and funding resources available for transportation safety planning and implementation. These resources should include, but are not limited to:

- Federal Statewide Highway Safety Improvement Program
- Arizona Department of Transportation – State and District funds
- Local Government (HURF) funds and related revenue authority
- Federal Lands Highway
- Arizona Governor's Office of Highway Safety



- Fixing America's Surface Transportation Act (FAST)
- Infrastructure Investment and Jobs Act (IIJA), aka Bipartisan Infrastructure Law (BIL)
- SS4A Implementation Grant

*Deliverables:*

- Technical Memo Summary that includes a list of all resources

## **Task 7: Demonstration Activity**

The Consultant will conduct MUTCD Engineering Studies that further safety applications of the MUTCD. These studies will include traffic signal warrant studies and pedestrian hybrid beacon (PHB) warrant studies for 20 locations in the region. With CRFs of 67% for angle crashes after installing signals and 57% for pedestrian crashes after installing PHBs, these warrant studies will identify locations that have a significant impact on reducing fatal and serious injury crashes through the installation of appropriate traffic control devices. CSAP will help prioritize locations in need of traffic signal and PHB warrant studies.

During the past three cycles of HSIP funding in Arizona, YMPO local agencies have submitted 18 applications for the installation of traffic signals and PHBs. These HSIP applications require traffic control device warrant studies to be eligible for funding, and this SS4A demonstration activity will be a critical element in obtaining funding for these high CRF countermeasures.

*Deliverables:*

- Identify 20 locations in the region and prioritize locations for traffic signal warrant studies and pedestrian hybrid beacon warrant studies.

## **Task 8 Implementation Plan**

The implementation plan shall include a guide for member agencies to apply for the SS4A Implementation Grants. Implementation Grants provide Federal funds to implement projects and strategies identified in the CSAP to address a roadway safety problem. Applicants must have an eligible Action Plan to apply for an Implementation Grant.

### **Highway Safety Improvement Program (HSIP)**

The Consultant will be responsible for coordinating with member agencies and ADOT to assist in project selection and development of HSIP applications to be submitted by hard deadlines designated by ADOT during two separate years' call for projects. This will include:

- Up to ten (10) HSIP Applications. If the call for projects occurs while the Consultant is under contract.
- Project Identification - Data Analysis, Emphasis Areas, Safety Strategies, etc.
- Project Scoping - Crash History, Cost Estimate, Project Description, CMF's, etc.
- Project Justification and Eligibility



- Benefit/Cost Ratio - Minimum B/C Ratio of 2.5 and project cost of \$250K

## **Performance Measures and Progress Tracking**

The Consultant will be responsible for the following:

- **Performance Measure Analysis** – develop reports on how YMPO is meeting/exceeding the state targets, and efforts to address areas needing improvement (cost spent on safety projects, and other efforts such as educational media campaigns- Output performance measures).
- **Post Project Tracking Report** – tracking of previous projects/efforts and the effectiveness of countermeasures installed.

### *Deliverables:*

- Guide for member agencies to apply for SS4A Implementation Grants.
- Up to ten (10) HSIP Applications.
- Technical Memo summarizing the result of the performance measures and progress tracking.

## **Task 9: Draft and Final Plan**

A detailed draft, including an executive summary, will be developed that incorporates a summary of the crash data evaluated through the benchmarking and network screening tasks, summarizes the stakeholder involvement and contribution to the Comprehensive Safety Action Plan development, and includes the public outreach and participation in shaping focus areas and strategies, describes the proposed focus areas and strategies to reduce fatal and serious injury crashes and crash rates, explains how these strategies may assist the YMPO Region in meeting safety performance targets, discusses the impacted people and areas that experience inequality in transportation safety, discusses potential impacts on job availability, and identifies a list projects, programs, and strategies that are potentially eligible for implementation using SS4A, and other Federal and State safety funds.

The draft Comprehensive Safety Action Plan is expected to be understandable to a non-technical audience and includes judicious use of tables and graphics.

A TAC meeting will be held to review the draft Comprehensive Safety Action Plan before its release to the public. TAC members will have two (2) weeks to provide comments. A revised draft plan will then be prepared for public review and posted to the project website. The Consultant should expect two (2) rounds of comments on the draft report: the first from the TAC and the second following the final public outreach effort.

A final draft document will be prepared in consultation with YMPO staff and TAC. The total time for public review may be more than two (2) weeks. The Consultant will respond to all comments, ensuring that all review periods comply with the Public Participation Plan. The Consultant should



allocate time in the proposal to make what are expected to be minor final edits to the document and to prepare the Final version of the plan.

The Final Comprehensive Safety Plan will be developed after all comments have been reviewed and the public review period has concluded. If significant issues with the content of the Comprehensive Safety Action Plan are found, another draft and review period will be initiated.

The Final Comprehensive Safety Action Plan will be presented in final form to the same committees and boards as the draft plan. The Safety Plan will be made publicly available after acceptance.

*Deliverables:*

- Draft Comprehensive Safety Action Plan
- Final Comprehensive Safety Action Plan