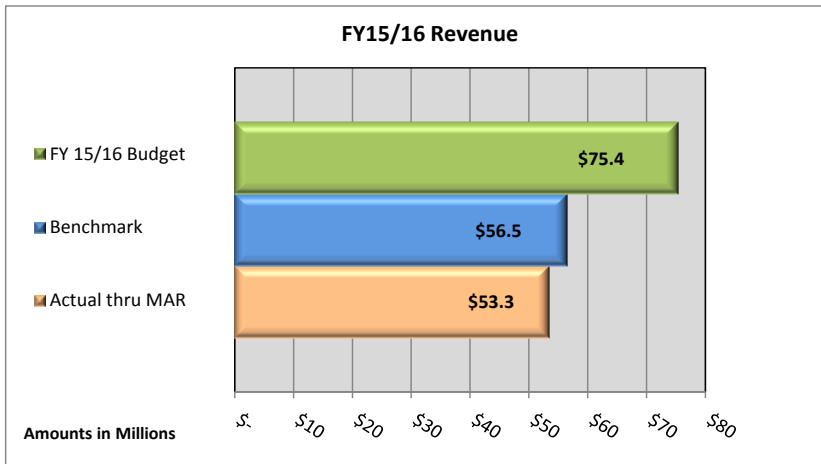


# General Fund Financial Report July 2015 through March 2016 Unaudited FY 2015-16



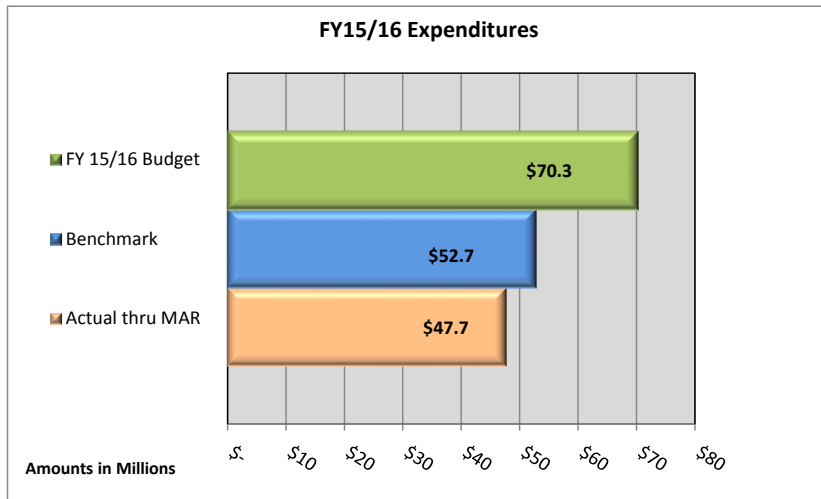
## FY15/16 General Fund at a glance:



### Revenue:

As of March 31, 2016 revenue receipts total \$53.3 million. The benchmark is \$56.5.

Revenue receipts are 70.7% of budget. This compares to 70.6% in FY14/15 and 69.4% in FY13/14.



### Expenditures:

As of March 31, 2016 expenditures are \$47.7 million. The benchmark is \$52.7 million.

Actual expenditures are 67.8% of budget. This compares to 69.6% in FY14/15 and 70.1% in FY13/14.

## Summary of Change in Fund Balance to Date:

The FY15/16 actual beginning fund balance exceeds the budgeted amount due to better than expected revenue receipts in FY14/15 along with the ongoing effort by directors and elected officials to reduce spending.

(Numbers Rounded to Nearest Thousand)	FY 15/16 Budget	Actual YTD as of Mar-16	Benchmark
BEGINNING FUND BALANCE	\$ 11,775	\$ 13,234	\$ 8,831
<b>CURRENT SOURCES:</b>			
Revenues	\$ 75,383	\$ 53,320	\$ 56,537
Transfers In	\$ 163	\$ 163	\$ 122
<b>TOTAL CURRENT SOURCES</b>	<b>\$ 75,546</b>	<b>\$ 53,483</b>	<b>\$ 56,660</b>
<b>CURRENT USES:</b>			
Expenditures	\$ 70,300	\$ 47,652	\$ 52,725
Vacancy Factor	\$ (1,958)	\$ -	\$ (1,469)
Transfers Out	\$ 8,416	\$ 6,765	\$ 6,312
<b>TOTAL CURRENT USES</b>	<b>\$ 76,758</b>	<b>\$ 54,417</b>	<b>\$ 57,569</b>
Excess/(Deficiency) of current sources over/(under) current uses	\$ (1,212)	\$ (934)	\$ (909)
<b>TOTAL NON-CURRENT USES:</b>			
Emergency Reserves	\$ 10,562	\$ -	\$ 7,922
<b>TOTAL USES</b>	<b>\$ 10,562</b>	<b>\$ -</b>	<b>\$ 7,922</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (0)</b>	<b>\$ 12</b>	<b>\$ 0</b>

# General Fund Financial Report July 2015 through March 2016 Unaudited FY 2015-16



## Revenue- Comparison to Budget:

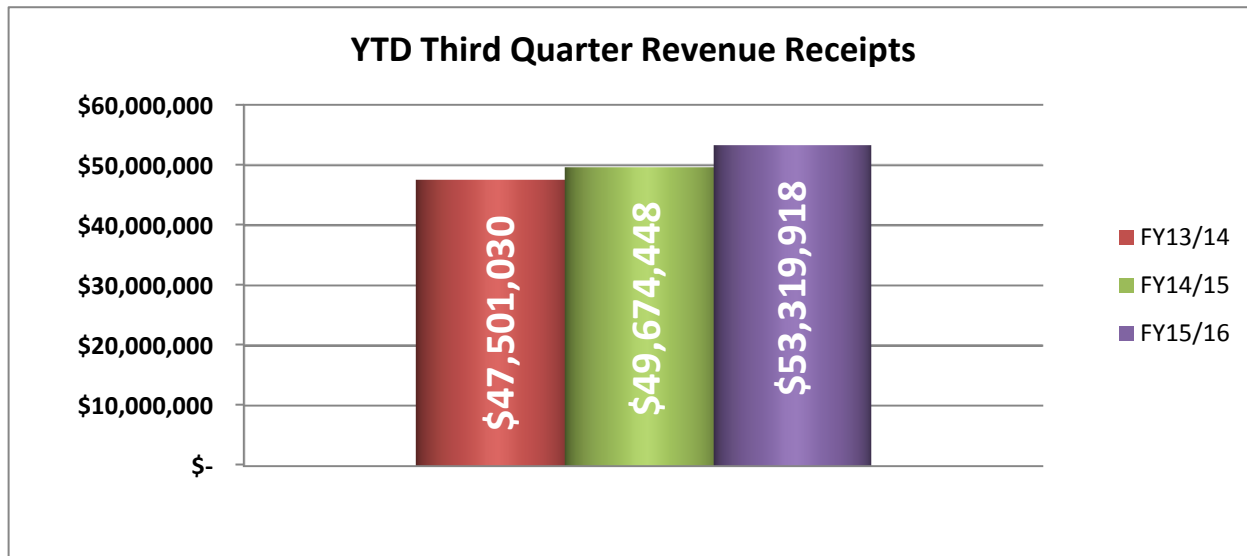
Total Revenue is 4.3% below benchmark. This compares to 4.4% below in FY14/15. The largest dollar amount above benchmark is State Shared Sales Tax (77.4% of budget collected). The largest dollar amount below benchmark is Intergovernmental (22.3% of budget collected). This is primarily due to the timing of the Payments in Lieu of Taxes revenue (typically received in June).

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has increased from last year.

	Year-to-Date Actual			Months 9 Benchmark			Actual Vs Benchmark Favorable (Unfavorable) Variance
	Budget	Actual	% of Budget	Budget Less Actual	% of Budget	Actual Over / (Under)	
For the Month Ending March 31, 2016							
<b>Revenue:</b>							
Property Tax Revenues	26,905,363	18,359,097	68.2%	8,546,266	75.0%	(1,819,925)	(6.8%)
Auto In Lieu Tax	4,887,093	3,914,167	80.1%	972,926	75.0%	248,847	5.1%
State Shared Sales Tax	19,747,222	15,283,613	77.4%	4,463,609	75.0%	473,197	2.4%
County Sales Tax	12,106,078	9,403,046	77.7%	2,703,032	75.0%	323,488	2.7%
Franchise Tax	156,514	93,702	59.9%	62,812	75.0%	(23,684)	(15.1%)
Licenses and Permtis	453,023	400,068	88.3%	52,955	75.0%	60,301	13.3%
Intergovernmental	4,163,814	929,112	22.3%	3,234,702	75.0%	(2,193,749)	(52.7%)
Charges for Services	4,160,949	3,161,126	76.0%	999,823	75.0%	40,414	1.0%
Fines and Forfeitures	1,371,994	914,342	66.6%	457,652	75.0%	(114,654)	(8.4%)
Interest on Investment	57,385	34,091	59.4%	23,294	75.0%	(8,948)	(15.6%)
Interest on Taxes	1,017,528	548,922	53.9%	468,606	75.0%	(214,224)	(21.1%)
Rents	21,508	16,002	74.4%	5,506	75.0%	(129)	(0.6%)
Miscellaneous	334,613	262,629	78.5%	71,984	75.0%	11,669	3.5%
<b>Total Revenue</b>	<b>75,383,084</b>	<b>53,319,918</b>	<b>70.7%</b>	<b>22,063,166</b>	<b>75.0%</b>	<b>(3,217,395)</b>	<b>(4.3%)</b>

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative





**General Fund Financial Report**  
**July 2015 through March 2016**  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County**  
**Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
 For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual		Pay Periods		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>Board of Supervisors (0101)</b>						
Personnel	477,356	351,036	73.5%	126,320	76.9%	16,161 3.4%
Supplies and services	39,653	29,572	74.6%	10,081	75.0%	167 0.4%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>517,009</b>	<b>380,608</b>	<b>73.6%</b>	<b>136,401</b>		<b>16,329 1.4%</b>
<b>Treasurer (0200)</b>						
Personnel	651,207	455,558	70.0%	195,649	76.9%	45,370 7.0%
Supplies and services *	167,423	134,647	80.4%	32,776	75.0%	(9,080) (5.4%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>818,630</b>	<b>590,205</b>	<b>72.1%</b>	<b>228,425</b>		<b>36,291 2.9%</b>
* Over benchmark is primarily in the EDP System Support Services, Travel Expenses, Training & School Classes, Postage, Office Supplies & Insurance Premiums line items.						
<b>Assessor (0300)</b>						
Personnel	1,636,010	1,102,233	67.4%	533,777	76.9%	156,237 9.5%
Supplies and services *	402,218	312,856	77.8%	89,362	75.0%	(11,193) (2.8%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>2,038,228</b>	<b>1,415,089</b>	<b>69.4%</b>	<b>623,139</b>		<b>145,044 5.6%</b>
* Over benchmark is primarily in the Printing & Microfilming, Small Tools less than \$2,000, Office Supplies, Dues & Memberships, Other Miscellaneous Expense & Insurance Premiums line items.						
<b>Recorder (0500)</b>						
Personnel	461,571	320,358	69.4%	141,213	76.9%	34,696 7.5%
Supplies and services *	176,332	199,302	113.0%	(22,970)	75.0%	(67,053) (38.0%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>637,903</b>	<b>519,660</b>	<b>81.9%</b>	<b>118,243</b>		<b>(32,357) (6.9%)</b>
* Over benchmark is primarily in the Printing & Microfilming, Office Supplies, Postage, Data Processing/Comm Equip Repair & Maint & Insurance Premiums line items.						

**General Fund Financial Report  
July 2015 through March 2016  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual		Pay Periods		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)	
	Budget	Actual	% of Budget	(Over) / Under			% of Budget
<b>Election Services (0600)</b>							
Personnel	217,605	130,484	60.0%	87,121	76.9%	36,904	17.0%
Supplies and services	297,174	168,397	56.7%	128,777	75.0%	54,483	18.3%
Capital outlay *	-	5,776	0.0%	(5,776)	0.0%	(5,776)	0.0%
<b>Total Expenditures</b>	<b>514,779</b>	<b>304,658</b>	<b>62.0%</b>	<b>210,121</b>		<b>85,611</b>	<b>13.0%</b>
* The Capital Outlay expenditure is in the Data Processing Equipment line item.							
<b>County Attorney- Civil (0800)</b>							
Personnel	681,231	509,438	74.8%	171,793	76.9%	14,586	2.1%
Supplies and services	25,503	15,035	59.0%	10,468	75.0%	4,093	16.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>706,734</b>	<b>524,472</b>	<b>74.2%</b>	<b>182,262</b>		<b>18,679</b>	<b>0.8%</b>
<b>County Attorney- Criminal (0801)</b>							
Personnel	2,919,373	2,050,293	70.2%	869,080	76.9%	195,378	6.7%
Supplies and services *	217,093	162,972	75.1%	54,122	75.0%	(152)	(0.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,136,466</b>	<b>2,213,265</b>	<b>70.8%</b>	<b>923,201</b>		<b>195,227</b>	<b>4.2%</b>
* Over benchmark is primarily in the Reporting & Transcribing, Translating/Interpreting, Medical Services, Training & School Classes & Insurance Premiums line items.							
<b>County Attorney- Administration (0802)</b>							
Personnel	363,045	271,831	74.9%	91,214	76.9%	7,434	2.0%
Supplies and services	225,489	147,079	65.2%	78,410	75.0%	22,038	9.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>588,534</b>	<b>418,910</b>	<b>71.5%</b>	<b>169,624</b>		<b>29,472</b>	<b>3.5%</b>
<b>Clerk of Superior Court (0900)</b>							
Personnel	1,891,202	1,322,776	69.9%	568,426	76.9%	131,995	7.0%
Supplies and services	166,944	119,257	71.4%	47,687	75.0%	5,951	3.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,058,146</b>	<b>1,442,033</b>	<b>70.3%</b>	<b>616,113</b>		<b>137,946</b>	<b>4.7%</b>

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual		Pay Periods		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)	
	Budget	Actual	% of Budget	(Over) / Under			% of Budget
<b>Superior Court (1000)</b>							
Personnel	2,873,400	2,097,067	73.0%	<b>776,333</b>	76.9%	<b>113,241</b>	<b>3.9%</b>
Supplies and services	229,887	170,008	74.0%	<b>59,879</b>	75.0%	<b>2,407</b>	<b>1.0%</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>3,103,287</b>	<b>2,267,075</b>	<b>73.1%</b>	<b>836,212</b>		<b>115,648</b>	<b>1.9%</b>
<b>Superior Court- Security (1001)</b>							
Personnel	531,460	390,638	73.5%	<b>140,822</b>	76.9%	<b>18,177</b>	<b>3.4%</b>
Supplies and services *	26,101	21,531	82.5%	<b>4,570</b>	75.0%	<b>(1,956)</b>	<b>(7.5%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>557,561</b>	<b>412,169</b>	<b>73.9%</b>	<b>145,392</b>		<b>16,222</b>	<b>1.1%</b>
* Over benchmark is primarily in the Clothing, Uniforms & Safety Apparel, Communication Equip Repair & Maintenance Services & Insurance Premiums line items.							
<b>Superior Court- Collections (1002)</b>							
Personnel	354,865	258,415	72.8%	<b>96,450</b>	76.9%	<b>14,558</b>	<b>4.1%</b>
Supplies and services	46,215	32,763	70.9%	<b>13,452</b>	75.0%	<b>1,898</b>	<b>4.1%</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>401,080</b>	<b>291,178</b>	<b>72.6%</b>	<b>109,902</b>		<b>16,456</b>	<b>2.4%</b>
<b>Superior Court- Trial Services (1003)</b>							
Personnel	197,722	120,770	61.1%	<b>76,952</b>	76.9%	<b>31,323</b>	<b>15.8%</b>
Supplies and services	405,856	271,018	66.8%	<b>134,838</b>	75.0%	<b>33,374</b>	<b>8.2%</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>603,578</b>	<b>391,788</b>	<b>65.1%</b>	<b>211,790</b>		<b>64,697</b>	<b>9.9%</b>
<b>Conflict Administrator (1004)</b>							
Personnel	59,857	44,139	73.7%	<b>15,718</b>	76.9%	<b>1,905</b>	<b>3.2%</b>
Supplies and services *	1,648,042	1,326,698	80.5%	<b>321,344</b>	75.0%	<b>(90,666)</b>	<b>(5.5%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>1,707,899</b>	<b>1,370,837</b>	<b>97.8%</b>	<b>337,062</b>		<b>(88,761)</b>	<b>(22.8%)</b>

\* Over benchmark is primarily in the Legal Services and Contract Costs line items.

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**Expenditures- Comparison to Budget (Continued):**

Yuma County  
Finance Department

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Superior Court- IT Personnel Service (1005)</b>							
Personnel	313,248	222,140	70.9%	91,108	76.9%	18,820	6.0%
Supplies and services	146,238	95,754	65.5%	50,484	75.0%	13,925	9.5%
Capital outlay	-	-	0.0%	-	75.0%	-	75.0%
<b>Total Expenditures</b>	<b>459,486</b>	<b>317,894</b>	<b>69.2%</b>	<b>141,592</b>		<b>32,745</b>	<b>5.8%</b>
<b>Justice Court #1 (1100)</b>							
Personnel	1,043,879	645,582	61.8%	398,297	76.9%	157,402	15.1%
Supplies and services	115,184	84,954	73.8%	30,230	75.0%	1,434	1.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,159,063</b>	<b>730,536</b>	<b>63.1%</b>	<b>428,527</b>		<b>158,836</b>	<b>11.9%</b>
<b>Justice Court #2 (1101)</b>							
Personnel	320,349	236,386	73.8%	83,963	76.9%	10,037	3.1%
Supplies and services	47,407	31,186	65.8%	16,221	75.0%	4,369	9.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>367,756</b>	<b>267,572</b>	<b>72.8%</b>	<b>100,184</b>		<b>14,406</b>	<b>2.2%</b>
<b>Justice Court #3 (1102)</b>							
Personnel	298,109	212,942	71.4%	85,167	76.9%	16,373	5.5%
Supplies and services	40,004	24,330	60.8%	15,674	75.0%	5,673	14.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>338,113</b>	<b>237,272</b>	<b>70.4%</b>	<b>100,841</b>		<b>22,045</b>	<b>4.6%</b>
<b>Constable #1 (1200)</b>							
Personnel	261,029	186,606	71.5%	74,423	76.9%	14,186	5.4%
Supplies and services	48,899	32,879	67.2%	16,020	75.0%	3,796	7.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>309,928</b>	<b>219,484</b>	<b>70.9%</b>	<b>90,444</b>		<b>17,982</b>	<b>4.1%</b>

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual		% of Budget	(Over) / Under	% of Budget	Pay Periods Months 20 9	(Over) / Under	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual						
<b>Constable #2 (1201)</b>								
Personnel	81,415	55,671	68.4%	25,744	76.9%	6,956	8.5%	
Supplies and services	7,036	5,087	72.3%	1,949	75.0%	190	2.7%	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
<b>Total Expenditures</b>	<b>88,451</b>	<b>60,758</b>	<b>68.7%</b>	<b>27,693</b>		<b>7,146</b>	<b>6.3%</b>	
<b>Constable #3 (1202)</b>								
Personnel	-	-	0.0%	-	76.9%	-	76.9%	
Supplies and services	1,921	285	14.8%	1,636	75.0%	1,156	60.2%	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
<b>Total Expenditures</b>	<b>1,921</b>	<b>285</b>	<b>14.8%</b>	<b>1,636</b>		<b>1,156</b>	<b>60.2%</b>	
<b>Victim Services (1300)</b>								
Personnel	253,379	184,697	72.9%	68,682	76.9%	10,210	4.0%	
Supplies and services *	3,410	3,138	92.0%	272	75.0%	(581)	(17.0%)	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
<b>Total Expenditures</b>	<b>256,789</b>	<b>187,835</b>	<b>73.1%</b>	<b>68,954</b>		<b>9,629</b>	<b>1.9%</b>	
* Over benchmark is primarily in the Insurance Premiums line item.								
<b>Public Defender (1400)</b>								
Personnel	1,869,533	1,340,283	71.7%	529,250	76.9%	97,819	5.2%	
Supplies and services	368,958	193,002	52.3%	175,956	75.0%	83,717	22.7%	
Capital outlay *	19,518	19,500	99.9%	18	75.0%	(4,862)	(24.9%)	
<b>Total Expenditures</b>	<b>2,258,009</b>	<b>1,552,785</b>	<b>68.8%</b>	<b>705,224</b>		<b>176,674</b>	<b>6.2%</b>	
* The Capital Outlay expenditure is in the Office Machines line item.								
<b>Non-Department (1600)</b>								
Personnel	145,500	73,324	50.4%	72,176	76.9%	38,599	26.5%	
Supplies and services	2,368,704	1,352,915	57.1%	1,015,789	75.0%	423,613	17.9%	
Capital outlay	350,000	66,240	18.9%	283,760	75.0%	196,260	56.1%	
<b>Total Expenditures</b>	<b>2,864,204</b>	<b>1,492,479</b>	<b>60.6%</b>	<b>1,371,725</b>		<b>658,472</b>	<b>14.4%</b>	



**General Fund Financial Report**  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County**  
 Finance Department

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
 For the Month Ending March 31, 2016

As of May 19, 2016	Year-to-Date Actual		% of Budget	(Over) / Under	% of Budget	Pay Periods	20	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual				Months	9	
<b>County Administrator- Channel 77 (1601)</b>								
Personnel	116,127	61,935	53.3%	54,192	76.9%		27,394	23.6%
Supplies and services	52,203	28,060	53.8%	24,143	75.0%		11,093	21.2%
Capital outlay	56,736	-	0.0%	56,736	75.0%		42,552	75.0%
<b>Total Expenditures</b>	<b>225,066</b>	<b>89,994</b>	<b>40.0%</b>	<b>135,072</b>			<b>81,038</b>	<b>35.0%</b>
<b>Juvenile Court- Administration (1700)</b>								
Personnel	1,190,831	851,317	71.5%	339,514	76.9%		64,707	5.4%
Supplies and services	344,912	246,506	71.5%	98,406	75.0%		12,178	3.5%
Capital outlay	-	-	0.0%	-	75.0%		-	75.0%
<b>Total Expenditures</b>	<b>1,535,743</b>	<b>1,097,824</b>	<b>71.9%</b>	<b>437,919</b>			<b>76,884</b>	<b>3.1%</b>
<b>Juvenile Court- Detention (1800)</b>								
Personnel	2,863,135	1,985,687	69.4%	877,448	76.9%		216,724	7.6%
Supplies and services	621,021	437,301	70.4%	183,720	75.0%		28,465	4.6%
Capital outlay *	-	489	0.0%	(489)	0.0%		(489)	0.0%
<b>Total Expenditures</b>	<b>3,484,156</b>	<b>2,423,477</b>	<b>69.8%</b>	<b>1,060,679</b>			<b>244,700</b>	<b>5.2%</b>
* The Capital Outlay expenditure is in the Communication Equipment line item.								
<b>Financial Services (1900)</b>								
Personnel	1,348,027	989,149	73.4%	358,878	76.9%		47,794	3.5%
Supplies and services	91,821	53,606	58.4%	38,215	75.0%		15,260	16.6%
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>1,439,848</b>	<b>1,042,755</b>	<b>72.5%</b>	<b>397,093</b>			<b>63,054</b>	<b>2.5%</b>
<b>Legal Defender (2000)</b>								
Personnel	1,142,787	728,099	63.7%	414,688	76.9%		150,968	13.2%
Supplies and services	108,625	77,578	71.4%	31,047	75.0%		3,891	3.6%
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>1,251,412</b>	<b>805,676</b>	<b>64.4%</b>	<b>445,736</b>			<b>154,859</b>	<b>10.6%</b>

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**Expenditures- Comparison to Budget (Continued):**

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As of May 19, 2016	Year-to-Date Actual		Pay Periods Months		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>Human Resources (2100)</b>						
Personnel	625,187	422,452	67.6%	202,735	76.9%	58,461 9.4%
Supplies and services	165,377	64,156	38.8%	101,221	75.0%	59,876 36.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>790,564</b>	<b>486,608</b>	<b>61.7%</b>	<b>303,956</b>		<b>118,338 13.3%</b>
<b>General Services (2200)</b>						
Personnel	1,673,033	1,184,760	70.8%	488,273	76.9%	102,189 6.1%
Supplies and services	542,820	327,856	60.4%	214,964	75.0%	79,259 14.6%
Capital outlay	-	-	0.0%	-	0.0%	-
<b>Total Expenditures</b>	<b>2,215,853</b>	<b>1,512,616</b>	<b>68.6%</b>	<b>703,237</b>		<b>181,447 6.4%</b>
<b>Information and Technology (2500)</b>						
Personnel	1,866,624	1,109,796	59.5%	756,828	76.9%	326,068 17.5%
Supplies and services	1,209,954	538,843	44.5%	671,111	75.0%	368,622 30.5%
Capital outlay *	-	14,470	0.0%	(14,470)	75.0%	(14,470) 75.0%
<b>Total Expenditures</b>	<b>3,076,578</b>	<b>1,663,110</b>	<b>60.1%</b>	<b>1,413,468</b>		<b>680,220 14.9%</b>
* The Capital Outlay expenditure is in the Data Processing Equipment line item.						
<b>Development Services- Administration (2700)</b>						
Personnel	656,542	351,318	53.5%	305,224	76.9%	153,715 23.4%
Supplies and services	162,675	92,452	56.8%	70,223	75.0%	29,554 18.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>819,217</b>	<b>443,769</b>	<b>54.5%</b>	<b>375,448</b>		<b>183,269 20.5%</b>
<b>Development Services- Building Safety (2702)</b>						
Personnel	587,309	286,024	48.7%	301,285	76.9%	165,752 28.2%
Supplies and services *	38,944	33,401	85.8%	5,543	75.0%	(4,193) (10.8%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>626,253</b>	<b>319,425</b>	<b>51.0%</b>	<b>306,828</b>		<b>161,559 24.0%</b>

\* Over benchmark is primarily in the User License Agreement, Training & School Classes, Books & Manuals & Insurance Premiums line items.

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As of May 19, 2016	Year-to-Date Actual		Pay Periods		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>Development Services- Environmental (2703)</b>						
Personnel	296,778	161,171	54.3%	135,607	76.9%	67,120 22.6%
Supplies and services	27,193	16,819	61.8%	10,374	75.0%	3,576 13.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>323,971</b>	<b>177,990</b>	<b>54.9%</b>	<b>145,981</b>		<b>70,696</b> <b>20.1%</b>
<b>Development Services- GIS (2704)</b>						
Personnel	330,606	200,218	60.6%	130,388	76.9%	54,094 16.4%
Supplies and services *	121,301	113,116	93.3%	8,185	75.0%	(22,140) (18.3%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>451,907</b>	<b>313,334</b>	<b>69.3%</b>	<b>138,573</b>		<b>31,954</b> <b>5.7%</b>
* Over benchmark is primarily in the User License Agreement, Travel Expenses & Insurance Premiums line items.						
<b>Development Services- Planning and Zoning (2705)</b>						
Personnel	853,355	449,035	52.6%	404,320	76.9%	207,391 24.3%
Supplies and services	75,856	53,376	70.4%	22,480	75.0%	3,516 4.6%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>929,211</b>	<b>502,411</b>	<b>54.1%</b>	<b>426,800</b>		<b>210,908</b> <b>20.9%</b>
<b>Development Services- Customer Service (2706)</b>						
Personnel	495,515	253,639	51.2%	241,876	76.9%	127,526 25.7%
Supplies and services *	28,496	26,331	92.4%	2,165	75.0%	(4,959) (17.4%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>524,011</b>	<b>279,970</b>	<b>53.4%</b>	<b>244,041</b>		<b>122,567</b> <b>21.6%</b>
* Over benchmark is primarily in the User License Agreement & Insurance Premiums line items.						
<b>Adult Probation (3000)</b>						
Personnel	1,548,323	1,132,107	73.1%	416,216	76.9%	58,911 3.8%
Supplies and services	291,783	197,419	67.7%	94,364	75.0%	21,419 7.3%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>1,840,106</b>	<b>1,329,525</b>	<b>72.3%</b>	<b>510,581</b>		<b>80,330</b> <b>2.7%</b>

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**Expenditures- Comparison to Budget (Continued):**

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As of May 19, 2016	Year-to-Date Actual		Pay Periods Months		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)	
	Budget	Actual	% of Budget	(Over) / Under			% of Budget
<b>Adult Probation- Pretrial (3001)</b>							
Personnel	375,866	269,347	71.7%	106,519	76.9%	19,781	5.3%
Supplies and services	16,777	12,354	73.6%	4,423	75.0%	229	1.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>392,643</b>	<b>281,701</b>	<b>71.8%</b>	<b>110,942</b>		<b>20,010</b>	<b>3.2%</b>
<b>Adult Probation- Graffiti (3002)</b>							
Personnel	60,056	40,022	66.6%	20,034	76.9%	6,175	10.3%
Supplies and services	12,611	4,137	32.8%	8,474	75.0%	5,321	42.2%
Capital outlay	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>72,667</b>	<b>44,159</b>	<b>60.8%</b>	<b>28,508</b>		<b>11,496</b>	<b>14.2%</b>
<b>Sheriff (3300)</b>							
Personnel	8,360,057	5,702,187	68.2%	2,657,870	76.9%	728,626	8.7%
Supplies and services	1,247,578	814,273	65.3%	433,305	75.0%	121,411	9.7%
Capital outlay *	-	16,840	0.0%	(16,840)	0.0%	(16,840)	0.0%
<b>Total Expenditures</b>	<b>9,607,635</b>	<b>6,533,300</b>	<b>68.6%</b>	<b>3,074,335</b>		<b>833,197</b>	<b>6.4%</b>
* The Capital Outlay expenditures are in the Automobiles, Data Processing Equipment & Other Machinery & Equipment line items.							
<b>Sheriff- Medical Examiner (3302)</b>							
Personnel	292,799	221,549	75.7%	71,250	76.9%	3,681	1.3%
Supplies and services *	285,450	230,209	80.6%	55,241	75.0%	(16,121)	(5.6%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>578,249</b>	<b>451,758</b>	<b>78.1%</b>	<b>126,491</b>		<b>(12,441)</b>	<b>(3.1%)</b>
* Over benchmark is primarily in the Fuel, Oil & Lubricants, Clothing, Uniforms & Safety Apparel, Motor Vehicle/Equipment Repair Supplies, Contract Costs & Insurance Premiums line items.							
<b>Emergency Services (3500)</b>							
Personnel	121,622	49,149	40.4%	72,473	76.9%	44,407	36.5%
Supplies and services	32,317	14,882	46.1%	17,435	75.0%	9,356	28.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>153,939</b>	<b>64,031</b>	<b>41.7%</b>	<b>89,908</b>		<b>53,762</b>	<b>33.3%</b>

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As of May 19, 2016	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Public Works- Solid Waste (4600)</b>							
Personnel	323,035	204,878	63.4%	118,157	76.9%	43,610	13.5%
Supplies and services	284,351	166,607	58.6%	117,744	75.0%	46,656	16.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>607,386</b>	<b>371,486</b>	<b>61.2%</b>	<b>235,900</b>		<b>90,266</b>	<b>13.8%</b>
<b>Medical Eligibility (5700)</b>							
Personnel	59,959	42,025	70.1%	17,934	76.9%	4,098	6.8%
Supplies and services	11,362,994	8,199,397	72.2%	3,163,597	75.0%	322,849	2.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>11,422,953</b>	<b>8,241,421</b>	<b>72.1%</b>	<b>3,181,532</b>		<b>326,946</b>	<b>2.9%</b>
<b>Public Fiduciary (6100)</b>							
Personnel	488,761	307,123	62.8%	181,638	76.9%	68,847	14.1%
Supplies and services	149,106	89,733	60.2%	59,373	75.0%	22,097	14.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>637,867</b>	<b>396,855</b>	<b>62.9%</b>	<b>241,012</b>		<b>90,944</b>	<b>12.1%</b>
<b>Public Works- Parks (7200)</b>							
Personnel	2,704	1,729	63.9%	975	76.9%	351	13.0%
Supplies and services	3,669	2,409	65.7%	1,260	75.0%	343	9.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>6,373</b>	<b>4,138</b>	<b>64.9%</b>	<b>2,235</b>		<b>694</b>	<b>10.1%</b>
<b>School Superintendent (8000)</b>							
Personnel	358,002	260,849	72.9%	97,153	76.9%	14,537	4.1%
Supplies and services *	36,797	30,723	83.5%	6,074	75.0%	(3,125)	(8.5%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>394,799</b>	<b>291,572</b>	<b>73.8%</b>	<b>103,227</b>		<b>11,412</b>	<b>1.2%</b>

\* Over benchmark is primarily in the Office Supplies, Dues & Memberships, Training & School Classes & Insurance Premiums line items.

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**Expenditures- Comparison to Budget (Concluded):**

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	Year-to-Date Actual				Pay Periods Months	20 9		Actual Vs Benchmark Variance Favorable (Unfavorable)
As of May 19, 2016	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under		

<b>General Fund Contingency</b>								
Activity base (1600)	-	-	0.0%	-	0.0%	-	-	0.0%
Contingency	250,000	-	0.0%	<b>250,000</b>	75.0%	<b>187,500</b>	-	75.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	-	0.0%
Reserves (Emergency)	8,354,123	-	0.0%	<b>8,354,123</b>	75.0%	<b>6,265,592</b>	-	75.0%
Reserves	-	-	0.0%	-	75.0%	-	-	75.0%
<b>Total</b>	<b>8,604,123</b>	-	<b>0.0%</b>	<b>8,604,123</b>	<b>75.0%</b>	<b>6,453,092</b>	-	<b>75.0%</b>

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.