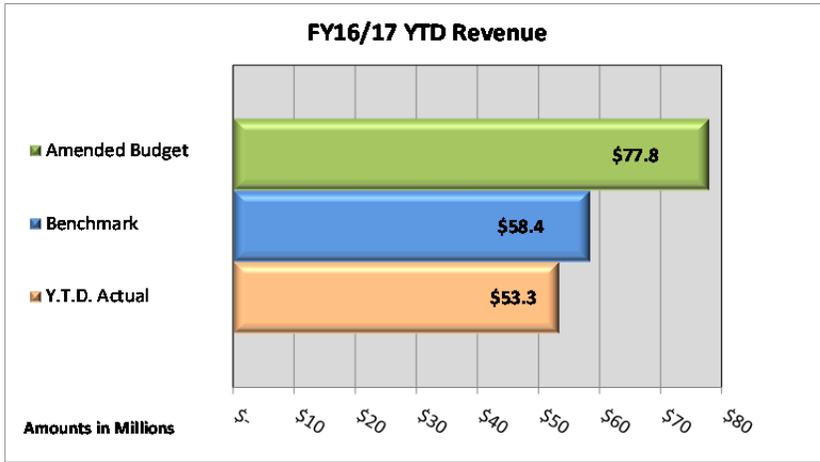


General Fund Financial Report July 2016 through March 2017 Unaudited FY 2016-17



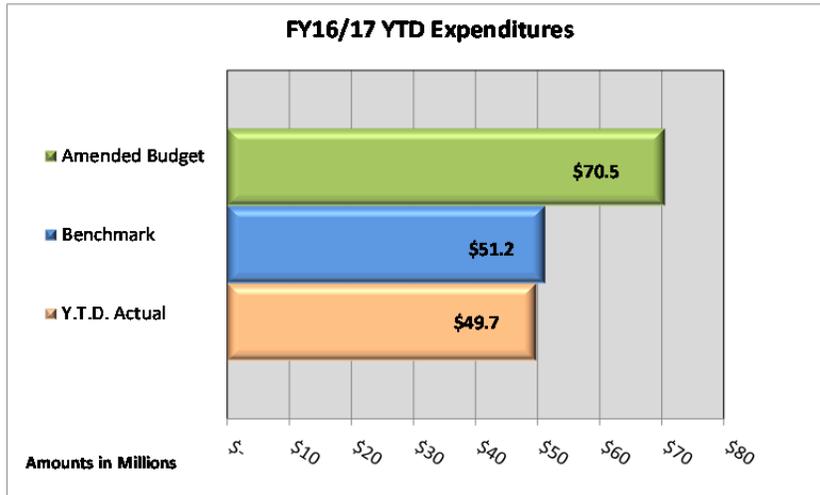
FY16/17 General Fund at a glance:



Revenue:

As of March 31, 2017 revenue receipts total \$53.3 million. The benchmark is \$58.4 million.

Revenue receipts are 68.4% of budget. This compares to 70.7% in FY15/16 and 70.6% in FY14/15.



Expenditures:

As of March 31, 2017 expenditures are \$49.7 million. The benchmark is \$51.2 million.

Actual expenditures are 72.9% of budget. This compares to 69.7% in FY15/16 and 69.6% in FY14/15.

Summary of Change in Fund Balance to Date:

The FY16/17 actual beginning fund balance is below the budgeted amount due to lower than projected revenue receipts in the latter part of FY15/16 along with higher than projected expenditures.

(Numbers Rounded to Nearest Thousand)	FY 16/17 Amended Budget	Actual YTD as of Mar-17	Benchmark
BEGINNING FUND BALANCE	\$ 15,708	\$ 15,294	\$ 11,781
CURRENT SOURCES:			
Revenues	\$ 77,822	\$ 53,257	\$ 58,367
Transfers In / Sale of Assets	\$ 1	\$ 50	\$ 1
TOTAL CURRENT SOURCES	\$ 77,823	\$ 53,307	\$ 58,367
CURRENT USES:			
Expenditures	\$ 70,498	\$ 49,743	\$ 52,873
Vacancy Factor	\$ (2,265)	\$ -	\$ (1,699)
Transfers Out	\$ 9,581	\$ 7,512	\$ 7,186
TOTAL CURRENT USES	\$ 77,814	\$ 57,255	\$ 58,360
Excess/(Deficiency) of current sources over/(under) current uses	\$ 10	\$ (3,949)	\$ 7
TOTAL NON-CURRENT USES:			
Emergency Reserves	\$ 15,717	\$ -	\$ 11,788
TOTAL USES	\$ 15,717	\$ -	\$ 11,788
ENDING FUND BALANCE	\$ (0)	\$ 11,346	\$ 0

General Fund Financial Report July 2016 through March 2017 Unaudited FY 2016-17



Revenue- Comparison to Budget:

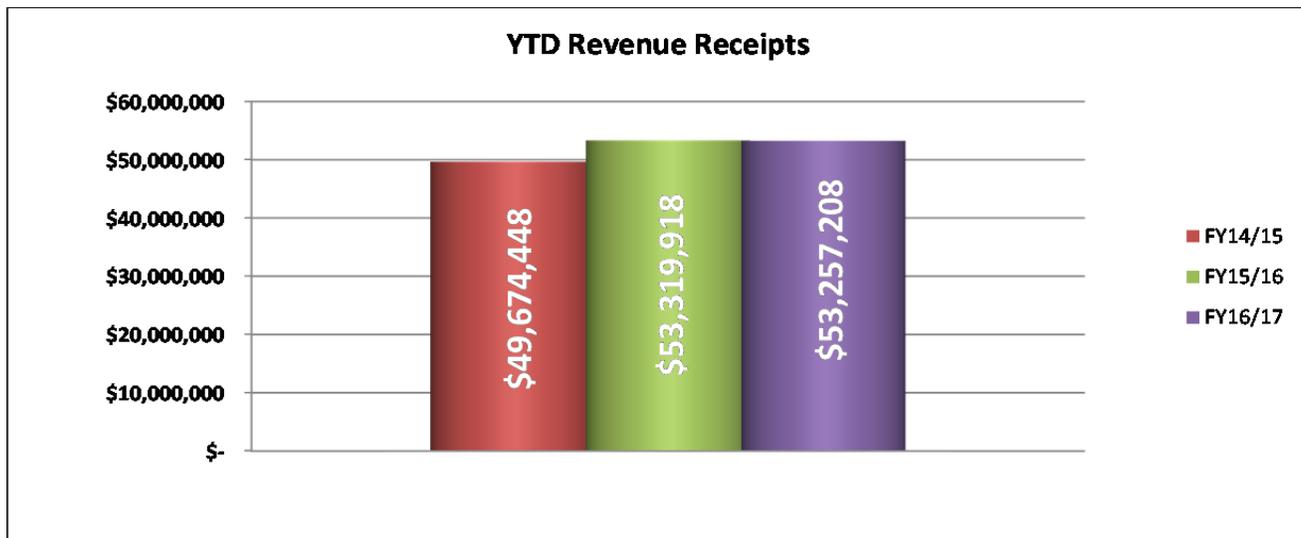
Total Revenue is 6.6% below benchmark. This compares to 4.3% below in FY15/16. The largest dollar amount above benchmark is County Sales Tax (76.5% of budget collected). The largest dollar amount below benchmark is Property Tax (64.8% of budget collected).

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	
For the Month Ending March 31, 2017						
Revenue:						
Property Tax Revenues	27,414,975	17,771,774	64.8%	9,643,201	75.0%	(2,789,457) (10.2%)
Auto In Lieu Tax	5,395,453	4,213,316	78.1%	1,182,137	75.0%	166,726 3.1%
State Shared Sales Tax	20,698,361	15,490,909	74.8%	5,207,452	75.0%	(32,862) (0.2%)
County Sales Tax	12,516,300	9,580,172	76.5%	2,936,128	75.0%	192,947 1.5%
Franchise Tax	150,871	108,128	71.7%	42,743	75.0%	(5,025) (3.3%)
Licenses and Permits	585,327	406,870	69.5%	178,457	75.0%	(32,125) (5.5%)
Intergovernmental	4,436,453	910,128	20.5%	3,526,325	75.0%	(2,417,212) (54.5%)
Charges for Services	4,003,675	2,821,923	70.5%	1,181,752	75.0%	(180,833) (4.5%)
Fines and Forfeitures	1,471,932	889,190	60.4%	582,742	75.0%	(214,759) (14.6%)
Interest on Investment	50,000	41,571	83.1%	8,429	75.0%	4,071 8.1%
Interest on Taxes	819,901	798,190	97.4%	21,711	75.0%	183,264 22.4%
Rents	23,792	17,402	73.1%	6,390	75.0%	(442) (1.9%)
Miscellaneous	255,177	207,636	81.4%	47,541	75.0%	16,253 6.4%
Total Revenue	77,822,217	53,257,208	68.4%	24,565,009	75.0%	(5,109,454) (6.6%)

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 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	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
Adult Probation- Pretrial (3001)						
Personnel	391,742	285,500	72.9%	106,242	76.9%	15,840 4.0%
Supplies and services	16,850	9,899	58.7%	6,951	75.0%	2,738 16.3%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	408,592	295,399	72.3%	113,193		18,578 2.7%
Adult Probation- Graffiti (3002)						
Personnel	55,507	40,651	73.2%	14,856	76.9%	2,047 3.7%
Supplies and services	12,611	6,011	47.7%	6,600	75.0%	3,447 27.3%
Capital outlay	-	-	-	-	0.0%	- 0.0%
Total Expenditures	68,118	46,662	68.5%	21,456		5,494 6.5%
Board of Supervisors (0101)						
Personnel	486,601	345,775	71.1%	140,826	76.9%	28,533 5.9%
Supplies and service	53,668	32,209	60.0%	21,459	75.0%	8,042 15.0%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	540,269	377,985	70.0%	162,284		36,575 5.0%
Clerk of Superior Court (0900)						
Personnel	1,894,679	1,366,840	72.1%	527,839	76.9%	90,605 4.8%
Supplies and services *	170,530	128,316	75.2%	42,214	75.0%	(419) (0.2%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	2,065,209	1,495,157	72.4%	570,052		90,186 2.6%

* **Supplies & Services:** Over benchmark is primarily in the Small Tools Less Than \$2,000, Other Purchased Services, Insurance Premiums and Other Miscellaneous Expense line items.

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	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		
Constable #1 (1200)								
Personnel	271,015	192,682	71.1%	78,333	76.9%	15,791	5.8%	
Supplies and services	48,071	34,922	72.6%	13,149	75.0%	1,131	2.4%	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
Total Expenditures	319,086	227,604	71.3%	91,482		16,922	3.7%	
Constable #2 (1201)								
Personnel	75,908	55,495	73.1%	20,413	76.9%	2,896	3.8%	
Supplies and services *	7,031	6,419	91.3%	612	75.0%	(1,146)	(16.3%)	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
Total Expenditures	82,939	61,914	74.6%	21,025		1,750	0.4%	
* <u>Supplies & Services</u> : Over benchmark is primarily in the Automotive Repair & Maintenance Services line item.								
Constable #3 (1202)								
Personnel	-	-	0.0%	-	76.9%	-	76.9%	
Supplies and services	1,916	280	14.6%	1,636	75.0%	1,157	60.4%	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
Total Expenditures	1,916	280	14.6%	1,636		1,157	60.4%	
County Administrator (0100)								
Personnel	1,247,440	840,848	67.4%	406,592	76.9%	118,722	9.5%	
Supplies and services	175,889	118,811	67.5%	57,078	75.0%	13,106	7.5%	
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%	
Total Expenditures	1,423,329	959,658	67.4%	463,671		131,828	7.6%	

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	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
County Administrator- Communications (1601)						
Personnel	102,222	76,651	75.0%	25,571	76.9%	1,981 1.9%
Supplies and services	60,248	29,950	49.7%	30,298	75.0%	15,236 25.3%
Capital outlay	48,681	29,325	60.2%	19,356	75.0%	7,186 14.8%
Total Expenditures	211,151	135,926	64.4%	75,225		24,403 10.6%
County Administrator - Conflict Administrator (1004)						
Personnel	64,352	41,773	64.9%	22,579	76.9%	7,728 12.0%
Supplies and services *	1,518,037	1,246,477	82.1%	271,560	75.0%	(107,949) (7.1%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	1,582,389	1,288,250	81.4%	294,139		(100,221) (6.4%)
* <u>Supplies & Services</u> : Over benchmark is primarily in the Legal Services line item.						
County Administrator - Election Services (0600)						
Personnel *	232,204	200,954	86.5%	31,250	76.9%	(22,336) (9.6%)
Supplies and services *	296,948	263,263	88.7%	33,685	75.0%	(40,552) (13.7%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	529,152	464,217	87.7%	64,935		(62,888) (12.7%)
* <u>Personnel</u> : Over benchmark is primarily in the Temporary Employees and Overtime line items.						
* <u>Supplies & Services</u> : Over benchmark is primarily in the General Consumable Supplies, Poll Workers, Other Purchased Services, Other Operating Equipment Leases & Rental and Data Processing/Computer Equipment Repair & Maintenance line items.						
County Administrator - Emergency Services (3500)						
Personnel	81,699	61,145	74.8%	20,554	76.9%	1,701 2.1%
Supplies and services	30,392	14,609	48.1%	15,783	75.0%	8,185 26.9%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	112,091	75,754	67.6%	36,337		9,886 7.4%

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



Expenditures- Comparison to Budget (Continued):

Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs
	Budget	Actual	% of Budget	(Over) / Under	9	Benchmark Variance Favorable (Unfavorable)
County Assessor (0300)						
Personnel	1,627,734	1,124,453	69.1%	503,281	76.9%	127,650 7.8%
Supplies and services *	398,798	339,627	85.2%	59,172	75.0%	(40,528) (10.2%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	2,026,532	1,464,079	72.2%	562,453		87,122 2.8%
* Supplies & Services: Over benchmark is primarily in the EDP System Support Services, Small Tools Less Than \$2,000, Telephone, Postage, Auto Repair & Maintenance Services and Insurance Premiums line items.						
County Attorney- Administration (0802)						
Personnel	374,121	271,456	72.6%	102,665	76.9%	16,330 4.4%
Supplies and services	228,801	149,161	65.2%	79,640	75.0%	22,440 9.8%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	602,922	420,616	69.8%	182,306		38,770 5.2%
County Attorney- Civil (0800)						
Personnel	712,107	520,987	73.2%	191,120	76.9%	26,787 3.8%
Supplies and services	24,915	12,062	48.4%	12,853	75.0%	6,624 26.6%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	737,022	533,049	72.3%	203,973		33,411 2.7%
County Attorney- Criminal (0801)						
Personnel	3,049,129	2,158,677	70.8%	890,452	76.9%	186,807 6.1%
Supplies and services	214,438	182,595	85.2%	31,843	75.0%	(21,766) (10.2%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	3,263,567	2,341,271	71.7%	922,296		165,041 3.3%

* Over benchmark is primarily in the Medical Services and Insurance Premiums line items.

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



Expenditures- Comparison to Budget (Continued):

Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs
	Budget	Actual	% of Budget	(Over) / Under	9	Benchmark Variance Favorable (Unfavorable)
County Attorney - Victim Services (1300)						
Personnel	258,412	181,991	70.4%	76,421	76.9%	16,787 6.5%
Supplies and services *	3,355	3,309	98.6%	46	75.0%	(792) (23.6%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	261,767	185,300	70.8%	76,467		15,995 4.2%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Insurance Premiums line item.						
County Recorder (0500)						
Personnel	463,565	350,654	75.6%	112,911	76.9%	5,935 1.3%
Supplies and services	246,905	160,923	65.2%	85,982	75.0%	24,255 9.8%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	710,470	511,577	72.0%	198,893		30,190 3.0%
County Treasurer (0200)						
Personnel	652,414	457,189	70.1%	195,225	76.9%	44,668 6.8%
Supplies and services *	173,858	133,234	76.6%	40,624	75.0%	(2,841) (1.6%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	826,272	590,423	71.5%	235,849		41,827 3.5%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Office Supplies, Postage and Insurance Premiums line items.						
Development Services- Administration (2700)						
Personnel	638,075	394,364	61.8%	243,711	76.9%	96,463 15.1%
Supplies and services	174,077	99,777	57.3%	74,300	75.0%	30,780 17.7%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	812,152	494,142	60.8%	318,010		127,243 14.2%

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



Expenditures- Comparison to Budget (Continued):

Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs Benchmark Variance	
	Budget	Actual	% of Budget	(Over) / Under	9	Favorable (Unfavorable)	
Development Services- Building Safety (2702)							
Personnel	485,687	315,719	65.0%	169,968	76.9%	57,886	11.9%
Supplies and services	38,245	27,400	71.6%	10,845	75.0%	1,284	3.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	523,932	343,119	65.5%	180,813		59,170	9.5%
Development Services- Environmental (2703)							
Personnel	280,943	213,292	75.9%	67,651	76.9%	2,818	1.0%
Supplies and services	26,818	18,384	68.6%	8,434	75.0%	1,729	6.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	307,761	231,677	75.3%	76,084		4,547	(0.3%)
Development Services- Planning and Zoning (2705)							
Personnel	783,509	514,170	65.6%	269,339	76.9%	88,529	11.3%
Supplies and services	75,075	44,327	59.0%	30,748	75.0%	11,980	16.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	858,584	558,497	65.0%	300,087		100,508	10.0%
Development Services- Customer Service (2706)							
Personnel	318,684	167,598	52.6%	151,086	76.9%	77,543	24.3%
Supplies and services *	27,962	26,091	93.3%	1,871	75.0%	(5,120)	(18.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	346,646	193,689	55.9%	152,957		72,424	19.1%

* Supplies & Services: Over benchmark is primarily in the Insurance Premiums and User License Agreement line items.

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs Benchmark Variance
	Budget	Actual	% of Budget	(Over) / Under	9	Favorable (Unfavorable)
Financial Services (1900)						
Personnel	1,392,516	999,126	71.7%	393,390	76.9%	72,040 5.2%
Supplies and services	92,291	50,964	55.2%	41,327	75.0%	18,254 19.8%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	1,484,807	1,050,091	70.7%	434,716		90,294 4.3%
General Services (2200)						
Personnel	1,754,447	1,211,848	69.1%	542,599	76.9%	137,727 7.9%
Supplies and services	578,073	395,723	68.5%	182,350	75.0%	37,832 6.5%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	2,332,520	1,607,571	68.9%	724,949		175,559 6.1%
Health - Medical Eligibility (5700)						
Personnel	61,533	45,302	73.6%	16,231	76.9%	2,031 3.3%
Supplies and services	11,376,433	8,299,360	73.0%	3,077,073	75.0%	232,965 2.0%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	11,437,966	8,344,662	73.0%	3,093,304		234,996 2.0%
Human Resources (2100)						
Personnel	626,830	422,158	67.3%	204,672	76.9%	60,019 9.6%
Supplies and services	165,627	79,869	48.2%	85,758	75.0%	44,351 26.8%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	792,457	502,027	63.4%	290,430		104,370 11.6%

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	
Information and Technology (2500)						
Personnel	1,864,201	1,198,994	64.3%	665,207	76.9%	235,007 12.6%
Supplies and services *	1,195,476	935,314	78.2%	260,162	75.0%	(38,707) (3.2%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	3,059,677	2,134,308	69.8%	925,369		196,300 5.2%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Data Processing/Computer Equipment Repair & Maintenance, EDP System Support Services, Small Tools Less Than \$2,000, Consulting Services and Insurance Premiums line items.						
Information Technology - GIS (2704)						
Personnel	334,521	202,031	60.4%	132,490	76.9%	55,293 16.5%
Supplies and services *	120,752	107,220	88.8%	13,532	75.0%	(16,656) (13.8%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	455,273	309,251	67.9%	146,022		38,636 7.1%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Insurance Premiums and User License Agreement line items.						
Justice Court #1 (1100)						
Personnel	1,018,197	741,239	72.8%	276,958	76.9%	41,990 4.1%
Supplies and services *	109,706	83,680	76.3%	26,026	75.0%	(1,400) (1.3%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	1,127,903	824,919	73.1%	302,984		40,589 1.9%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Office Supplies, Books & Manuals, Insurance Premiums, Data Processing/Computer Equipment Repair & Maintenance, Small Tools Less Than \$2,000 and Other Purchased Services line items.						
Justice Court #2 (1101)						
Personnel	361,847	269,081	74.4%	92,766	76.9%	9,263 3%
Supplies and services *	45,658	35,758	78.3%	9,900	75.0%	(1,514) (3.3%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	407,505	304,839	74.8%	102,666		7,749 0.2%
* <u>Supplies & Services</u> : Over benchmark is primarily in the Insurance Premiums, Data Processing/Computer Equipment Repair & Maintenance and Duplicating Equipment Lease/Rental line items.						

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	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
Justice Court #3 (1102)						
Personnel	302,059	218,356	72.3%	83,703	76.9%	13,997 4.6%
Supplies and services	39,687	24,720	62.3%	14,967	75.0%	5,045 12.7%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	341,746	243,077	71.1%	98,669		19,042 3.9%
Juvenile Court- Administration (1700)						
Personnel	1,196,258	849,724	71.0%	346,534	76.9%	70,474 5.9%
Supplies and services	354,162	246,090	69.5%	108,072	75.0%	19,532 5.5%
Capital outlay *	-	27,241	0.0%	(27,241)	0.0%	(27,241) 0.0%
Total Expenditures	1,550,420	1,123,055	72.4%	427,365		62,765 2.6%
* Capital Outlay: Over benchmark is in the Communication Equipment and Duplicating Equipment line items.						
Juvenile Court- Detention (1800)						
Personnel	2,816,249	2,032,307	72.2%	783,942	76.9%	134,039 4.8%
Supplies and services	619,880	443,084	71.5%	176,796	75.0%	21,826 3.5%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	3,436,129	2,475,390	72.0%	960,739		155,865 3.0%
Legal Defender (2000)						
Personnel	1,145,399	776,288	67.8%	369,111	76.9%	104,788 9.1%
Supplies and services	108,342	57,869	53.4%	50,473	75.0%	23,387 21.6%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	1,253,741	834,157	66.5%	419,584		128,176 8.5%

General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17



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, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
Non-Department (1600)						
Personnel	230,000	29,889	13.0%	200,111	76.9%	147,034 63.9%
Supplies and services	2,369,103	1,337,232	56.4%	1,031,871	75.0%	439,595 18.6%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	2,599,103	1,367,121	52.6%	1,231,982		586,629 22.4%
Public Defender (1400)						
Personnel	1,895,235	1,356,422	71.6%	538,813	76.9%	101,451 5.4%
Supplies and services	368,519	169,941	46.1%	198,578	75.0%	106,448 28.9%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	2,263,754	1,526,363	67.4%	737,391		207,899 7.6%
Public Fiduciary (6100)						
Personnel	501,853	354,811	70.7%	147,042	76.9%	31,230 6.2%
Supplies and services	148,651	77,224	51.9%	71,427	75.0%	34,264 23.1%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	650,504	432,035	66.4%	218,469		65,494 8.6%
Public Works- Parks (7200)						
Personnel	2,756	1,160	42.1%	1,596	76.9%	960 34.8%
Supplies and services	3,668	2,417	65.9%	1,251	75.0%	334 9.1%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	6,424	3,577	55.7%	2,847		1,294 19.3%

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)	
	Budget	Actual	% of Budget	(Over) / Under			% of Budget
Public Works- Solid Waste (4600)							
Personnel	315,905	221,671	70.2%	94,234	76.9%	21,333	6.8%
Supplies and services	284,276	160,070	56.3%	124,206	75.0%	53,137	18.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	600,181	381,741	63.6%	218,440		74,470	11.4%
School Superintendent (8000)							
Personnel	362,239	264,770	73.1%	97,469	76.9%	13,875	3.8%
Supplies and services	36,011	26,212	72.8%	9,799	75.0%	796	2.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	398,250	290,982	73.1%	107,268		14,671	1.9%
Sheriff (3300)							
Personnel	8,581,057	6,176,952	72.0%	2,404,105	76.9%	423,861	4.9%
Supplies and services *	1,322,350	1,007,751	76.2%	314,599	75.0%	(15,988)	(1.2%)
Capital outlay *	105,000	129,718	123.5%	(24,718)	25.0%	(103,468)	(98.5%)
Total Expenditures	10,008,407	7,314,421	73.1%	2,693,986		304,405	1.9%
* <u>Supplies & Services</u> : Over benchmark is primarily in the General Consumable Supplies, Clothing, Uniforms & Safety Apparel, Building Supplies, Building Lease/Rental, Travel Expenses, Insurance Premiums, Maintenance Equipment Lease/Rental, Communication Equipment Repair & Maintenance and Automotive Repair & Maintenance line items.							
* <u>Capital Outlay</u> : Over benchmark is in the Automobiles and Data Processing Equipment line items.							
Sheriff- Medical Examiner (3302)							
Personnel	303,298	211,588	69.8%	91,710	76.9%	21,718	7.2%
Supplies and services *	285,648	244,008	85.4%	41,640	75.0%	(29,772)	(10.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	588,946	455,596	77.4%	133,350		(8,054)	(2.4%)
* <u>Supplies & Services</u> : Over benchmark is primarily in the Contract Costs, EDP System Support Services, Dues & Memberships and Insurance Premiums line items.							

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



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, 2017

As of May 16, 2017	Year-to-Date Actual		Pay Periods Months		20	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	9	
Superior Court (1000)						
Personnel	2,902,672	2,051,422	70.7%	851,250	76.9%	181,402 6.2%
Supplies and services	228,077	152,336	66.8%	75,741	75.0%	18,722 8.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	3,130,749	2,203,758	70.4%	926,991		200,124 4.6%
Superior Court- Security (1001)						
Personnel	582,109	397,467	68.3%	184,642	76.9%	50,309 8.6%
Supplies and services *	26,154	23,926	91.5%	2,228	75.0%	(4,311) (16.5%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	608,263	421,393	69.3%	186,870		45,999 5.7%
<i>* Supplies & Services: Over benchmark is primarily in the Building Supplies, Other Purchased Services and Insurance Premiums line items.</i>						
Superior Court- Collections (1002)						
Personnel	368,952	267,244	72.4%	101,708	76.9%	16,566 4.5%
Supplies and services	46,238	32,967	71.3%	13,271	75.0%	1,711 3.7%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	415,190	300,211	72.3%	114,979		18,277 2.7%
Superior Court- Trial Services (1003)						
Personnel	206,896	150,929	72.9%	55,967	76.9%	8,222 4.0%
Supplies and services	368,017	220,205	59.8%	147,812	75.0%	55,807 15.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
Total Expenditures	574,913	371,134	64.6%	203,779		64,030 10.4%

**General Fund Financial Report
July 2016 through March 2017
Unaudited FY 2016-17**



Expenditures- Comparison to Budget (Concluded):

Yuma County
Finance Department

GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category
For the Month Ending March 31, 2017

As of May 16, 2017	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	
Superior Court- IT Personnel Service (1005)							
Personnel	305,937	202,577	66.2%	103,360	76.9%	32,759	10.7%
Supplies and services *	184,098	141,055	76.6%	43,043	75.0%	(2,982)	(1.6%)
Capital outlay	-	-	0.0%	-	75.0%	-	75.0%
Total Expenditures	490,035	343,632	70.1%	146,403	75.0%	29,777	4.9%

* **Supplies & Services:** Over benchmark is primarily in the Insurance Premiums, Telephone and Communication Equipment Supplies line items.

General Fund Contingency

Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	500,000	-	0.0%	500,000	75.0%	375,000	75.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	12,951,830	-	0.0%	12,951,830	75.0%	9,713,873	75.0%
Reserves	-	-	0.0%	-	75.0%	-	75.0%
Total	13,451,830	-	0.0%	13,451,830	75.0%	10,088,873	75.0%

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.