

DOCUMENT OVERVIEW

PURPOSE OF SECTION

This section outlines the Budget Document. Copies of this document are available for viewing at the County Administration building and the County's website (www.yumacountyaz.gov), or by contacting the Office of Management and Budget at 928.373.1010.

There are six sections to this budget document.

- Executive Summary – *WHAT* challenges the County is facing and what the budget outlook is this year.
- Summaries – *WHEN* you just need a quick reference.
- Department Budgets – *WHERE* County services are delivered from.
- Capital Improvements Program – *WHY* not all budgets are in Department Budgets.
- Supplemental Information – *HOW* priorities are set and legal budgeting requirements are met.
- Glossary / Fund Descriptions – Extra information to assist in reading governmental budgets.

EXECUTIVE SUMMARY

The **Executive Summary** section gives a welcome from the County Administrator, an overall snap-shot of the organization structure and sections to give a broad view of important financial information about the overall budget of the County, information on the budget process and how it is designed to assist the reader when looking through all other aspects of this document and a quick calendar reference guide of when budget hearings are tentatively being scheduled with the Board of Supervisors.

SUMMARIES

The **Summaries** section contains many summary schedules at a varied level of detail. Such items include, property tax levies, revenues, expenditures, changes in fund balances and changes in authorized full-time equivalents. This section primarily focuses on the general fund and County funds as a whole. Information related to a particular department is portrayed at the department level. Further detailed information on specific departments or programs can be found in the *Department Budgets* and *Supplemental Information* sections.

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DEPARTMENT BUDGETS

The **Department Budgets** section breaks down the County's various programs and functions into distinctive operating budgets. It focuses on each department's operations and does not include major capital projects. Capital projects are represented in the *Capital Improvements Program* section and debt service, interfund transfers, reserves and set-asides and revenues are represented in the *Supplemental Information* section.

Department & district budgets are presented alphabetically by name and have a summary that follows a standard pattern. All districts are managed by a County department, but are still considered a legally separate entity from the County.

CAPITAL IMPROVEMENT PROGRAM

The **Capital Improvement Program** section provides a summary of the County's *Capital Improvement Program* (CIP) which represents all major projects undertaken by the County to acquire or construct assets that have a value in excess of \$50,000 and a useful life of more than one (1) year. It also provides detailed information on current projects.

SUPPLEMENTAL INFORMATION

The **Supplemental Information** section contains information that is part of the County's budget process and legal requirements. This information doesn't necessarily fit in the *Executive Summary* or *Summaries* sections since it is highly detailed and descriptive; nor is it appropriate to include in the *Department Budgets* sections since it isn't directly tied to a department, district or single operation. However, this information is referenced and supports the previous four sections of the budget document.

GLOSSARY

The **Glossary** section contains supportive information to all other sections of the budget document. Being that governmental budgets are a specialized form of budgeting, its glossary is specialized in explaining those commonly used and important abbreviations, acronyms, terms and appropriate definitions for the circumstances.