

ROLE OF THE BUDGET

On the following pages, the Yuma County Budget is described by function. Services provided by the County are allocated among eight primary functions; as described below.

Within each primary function there are further groupings called sub-functions. The sub-functions are described in greater detail in the sub-functions section following this section.

General fund functional allocations are the most meaningful and recognizable to the public and will be the primary focus of this section. The general fund is also the County's primary operating fund. Therefore, the total of the functional allocations discussed on the following pages is the total amount of general fund expenditures expected; excluding Capital Improvements, debt service, Certificates of Participation, capital improvements, and reserves and contingencies.

A summary matrix of all funds' functional distribution is presented on the following page. However, this is the only breakdown for all-fund allocations. The remainder of the functions and sub-functions sections will detail general fund allocations.

PRIMARY FUNCTIONS

- **Public Safety** – Provides for the protection of persons and property of Yuma County. This function includes County departments that make up the County Criminal Justice System.
- **General Government** – Provides general operation, oversight, and administration of County operations.
- **Welfare** – Provides public assistance and institutional care for individuals who are economically unable to provide for themselves.
- **Sanitation** – Provides for the removal and disposal of sewage and other wastes.
- **Education** – Provides for the operation of the County School Superintendent's office and the job training program.
- **Health** – Supports the conservation and improvement of public health.
- **Culture & Parks** – Supports the Library and Parks programs for Yuma County.
- **Highways & Streets** – Provides for the construction, maintenance and repair of highways, streets, and bridges within the County



FUNCTIONS

The matrix below summarizes the relationship between the County’s organizational units and the functions for All Funds (including the General Fund). There are more departments and cost centers allocated under the various functions in this matrix because it includes the functional summary for All Funds rather than only the General Fund—which is the focus of the remainder of the pages in the Functions and Sub-Functions sections.

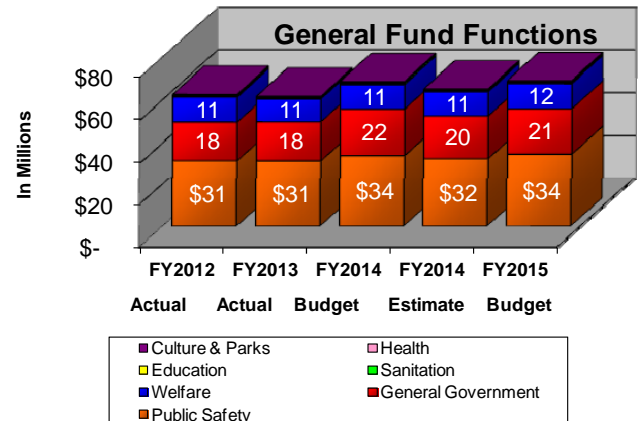
Department - Functional Relationship Matrix								
All Funds - FY 2014-15								
Functions →	Public Safety	General Government	Welfare	Sanitation	Education	Health	Culture & Parks	Highways & Streets
Departments								
Adult Probation	✓							
Assessor		✓						
Attorney	✓	✓						
Board of Supervisors		✓						
Clerk of Superior Ct.	✓							
Constables	✓							
County Administrator	✓	✓						
Development Services	✓	✓				✓		✓
Fiduciary			✓					
Finance		✓						
General Services		✓						
Health			✓			✓		
Housing			✓					
Human Resources		✓						
Improvement Districts								✓
Information Technology		✓						
Justice Courts	✓							
Juvenile Court	✓				✓			
Legal Defender	✓							
Library							✓	
Non-Departmental		✓						
Public Defender	✓							
Public Works				✓			✓	✓
Recorder		✓						
School Superintendent					✓			
Sheriff	✓							
Superior Court	✓							
Treasurer		✓						
WIA / YPIC					✓			

GENERAL FUND FUNCTION SUMMARY

The primary focus of fiscal year 2015 budget is on Public Safety with a total of \$34.4 million supporting this function. A total of \$21.1 million is dedicated to General Government. Welfare has the third largest budget with \$11.6 million. The remaining \$1.3 million is distributed between Sanitation (\$626,816), Education (\$387,752), Health (\$286,342), and Culture & Parks (\$10,814).

The Highways & Streets function does not receive support from the general fund. Road maintenance and development budgets are housed in the Highway Users Revenue Fund (HURF)—a special revenue fund.

The overall budgets are discussed in more detail in the Sub-Functions section.

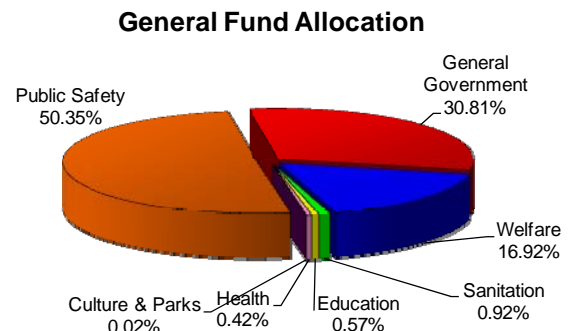


Function	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Estimate	FY2015 Budget	FY 15 % of Total
Public Safety	\$ 31,437,086	\$ 31,351,994	\$ 33,785,377	\$ 32,351,223	\$ 34,476,342	50.35%
General Government	18,000,985	18,212,078	21,648,785	19,875,695	21,100,653	30.81%
Welfare	11,469,033	10,509,064	11,304,686	11,154,017	11,590,008	16.92%
Sanitation	603,992	569,404	685,624	609,248	626,816	0.92%
Education	362,028	363,932	382,504	377,528	387,752	0.57%
Health	280,863	222,712	296,325	248,873	286,342	0.42%
Culture & Parks	5,855	6,120	6,258	6,047	10,814	0.02%
Highways & Streets	-	-	-	-	-	0.00%
Function Total						
Operating Budget	\$ 62,159,841	61,235,304	68,109,559	64,622,631	\$ 68,478,727	100%

ALLOCATION BY FUND

The Public Safety function receives the largest allocation of general fund resources with 50.35%. The next largest allocation is allotted for General Government with 30.81%. Welfare receives the third largest allocation with 16.92% of general fund resources supporting this function.

The remaining 1.93% is distributed between Sanitation (0.92%), Education (0.57%), Health (0.42%), and Culture & Parks (0.02%).



Function	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Estimate	FY2015 Budget
Public Safety	50.57%	51.20%	49.60%	50.06%	50.35%
General Government	28.96%	29.74%	31.79%	30.76%	30.81%
Welfare	18.45%	17.16%	16.60%	17.26%	16.92%
Sanitation	0.97%	0.93%	1.01%	0.94%	0.92%
Education	0.58%	0.59%	0.56%	0.58%	0.57%
Health	0.45%	0.36%	0.44%	0.39%	0.42%
Culture & Parks	0.01%	0.01%	0.01%	0.01%	0.02%
Highways & Streets	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100%	100%	100%	100%	100%

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INTRODUCTION

This section is intended to provide the reader with a more detailed summary of the primary functions outlined in the previous section. Readers will have the ability to drilldown into the detail of the previous section by examining the sub-functions. In the previous section, the County's general fund operating budget was divided into eight primary functions:

- 1) Public Safety
- 2) General Government
- 3) Welfare
- 4) Sanitation
- 5) Education
- 6) Health
- 7) Culture & Parks
- 8) Highways & Streets

SUB- FUNCTIONS

Within each primary function are further groupings called sub-functions. Sub-functions are generally a departmental budget and / or a budget by cost center that comprises each function's total allocation of the general fund.

OVERVIEW

This section will provide detail at the sub-functional level for seven of the eight primary functions. The entire Highways & Streets budget is housed in the special revenue fund entitled Highway Users Revenue Fund (HURF). Please refer to the matrix at the beginning of the previous section to see the functional breakdown for all county funds (including HURF and other special revenue funds).

A standard format is utilized to describe sub-functions. Sub-functional allocations will be illustrated via tables and charts in terms of their share of the entire general fund operating budget. The percentages reflect the portion that has been allocated to a particular sub-function, as compared to the total general fund operating budget.

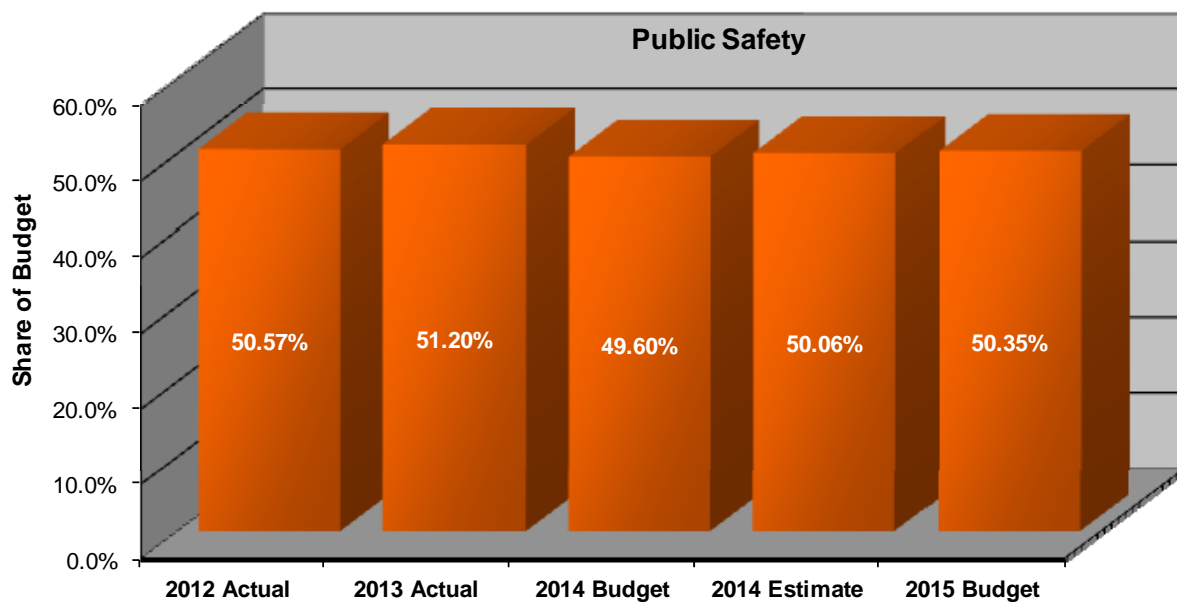
At the conclusion of the section, a matrix will be presented that provides sub-function level detail. The format is similar to the all funds matrix at the beginning of the previous section, except with greater detail of the general fund.

PUBLIC SAFETY

The Public Safety function provides for the protection of persons and property of Yuma County. This function is primarily composed of the departments of the criminal justice system.

Public safety accounts for 50.35% of the total general fund operating budget. The two largest shares within the Public Safety function are Sheriff – Patrol & Administration and Superior Court with 13.71% and 7.88%, respectively. The total allocation for FY 2014 is consistent with the previous fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Attorney - Criminal	4.42%	4.61%	4.50%	4.68%	4.57%
Clerk of Superior Court	3.05%	3.08%	2.93%	3.04%	2.99%
Superior Court	7.43%	7.98%	7.81%	8.22%	7.88%
Justice Courts	2.66%	2.75%	2.78%	2.91%	2.73%
Constables	0.54%	0.57%	0.57%	0.54%	0.57%
Attorney - Victims Assistance	0.38%	0.32%	0.38%	0.36%	0.38%
Public Defender	3.37%	3.47%	3.23%	3.27%	3.22%
Juvenile Court - Admin.	2.46%	2.37%	2.19%	2.14%	2.20%
Juvenile Court - Detention	4.99%	5.00%	4.83%	4.95%	4.97%
Legal Defender	1.86%	1.70%	1.76%	1.77%	1.80%
DDS - Building Safety	0.89%	0.78%	0.89%	0.68%	0.89%
Adult Probation	3.69%	3.63%	3.38%	3.52%	3.35%
Sheriff - Patrol & Admin.	13.95%	14.03%	13.34%	12.98%	13.71%
Sheriff - Medical Examiner	0.71%	0.74%	0.73%	0.73%	0.82%
CAO-Emergency Services	0.16%	0.16%	0.27%	0.28%	0.26%
Total Public Safety	50.57%	51.20%	49.60%	50.06%	50.35%

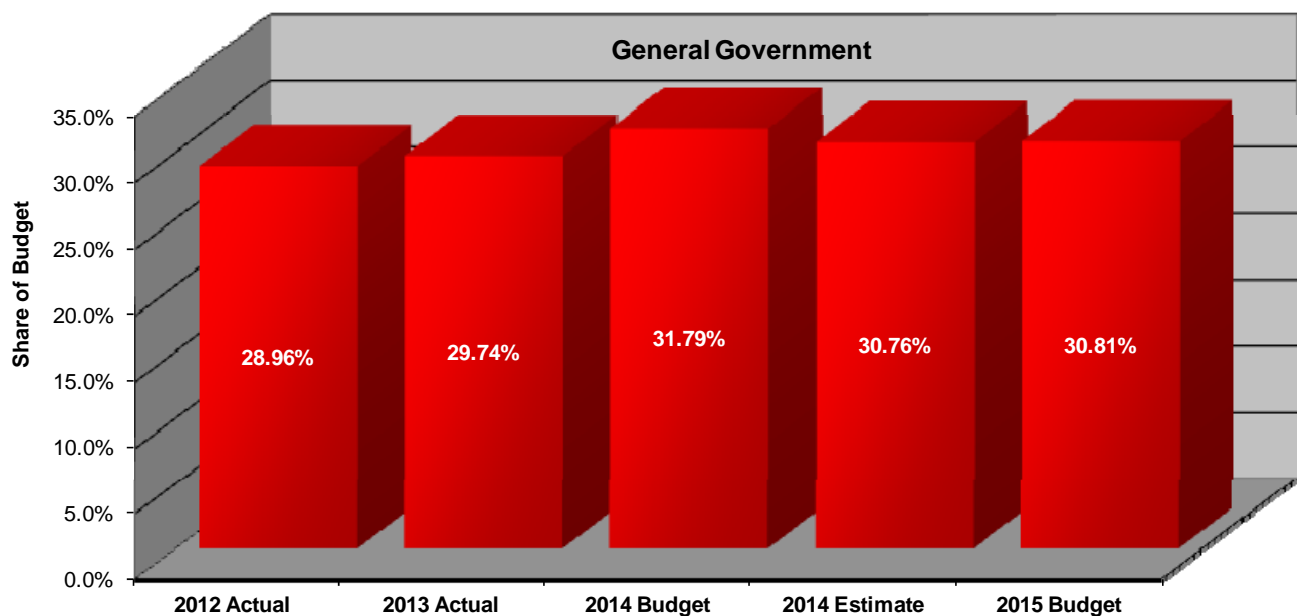


GENERAL GOVERNMENT

The General Government function provides general operation, oversight, and administration of County Operations.

The largest shares of General Government are with Information Technology (4.86%), Development Services (3.60%), and General Services (3.28%). General Government is portioned 30.81%—making it the second largest functional share of the general fund. The total allocation for FY 2015 is consistent with the previous fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
County Administrator	4.56%	2.74%	2.90%	2.62%	3.08%
Conflict Administrator	0.00%	2.21%	1.87%	2.14%	2.01%
Assessor	2.91%	2.97%	2.74%	2.84%	2.87%
Attorney	2.03%	1.98%	1.84%	1.86%	1.87%
Board of Supervisors	0.76%	0.80%	0.77%	0.79%	0.75%
Development Services	3.61%	3.67%	3.85%	3.39%	3.60%
Finance	2.09%	2.12%	2.02%	2.11%	2.09%
General Services	3.16%	3.24%	3.15%	3.15%	3.28%
Human Resources	1.23%	1.07%	1.14%	1.19%	1.14%
Information Technology	4.82%	4.72%	4.90%	4.89%	4.86%
Non-Departmental	1.78%	2.12%	4.61%	3.71%	3.21%
Recorder	0.89%	0.93%	0.89%	0.91%	0.91%
Treasurer	1.12%	1.17%	1.10%	1.15%	1.16%
Total General Government	28.96%	29.74%	31.79%	30.76%	30.81%

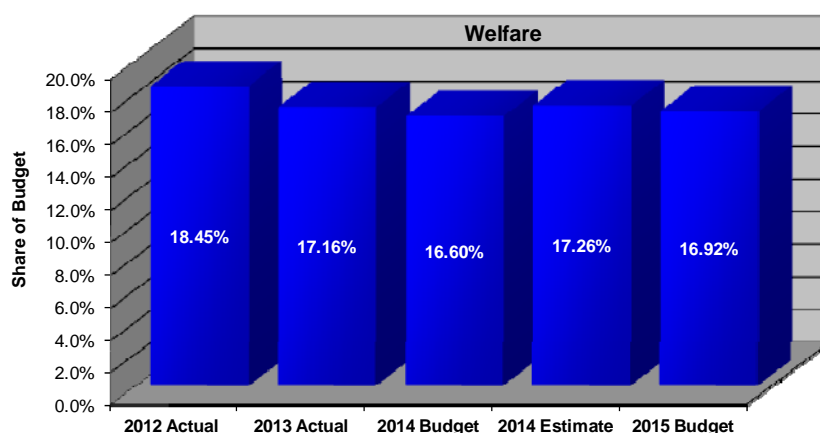


WELFARE

The Welfare function provides public assistance and institutional care for individuals who are economically unable to provide for themselves.

The largest component of this function is Health – Medical Eligibility with 16.01%. The Public Fiduciary is also allocated here with 0.92%, making the total general fund allocation for Welfare 16.92%. The total allocation for FY 2015 is consistent with the previous fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Medical Eligibility Program	17.57%	16.30%	15.73%	16.34%	16.01%
Public Fiduciary	0.88%	0.86%	0.87%	0.92%	0.92%
Total Welfare	18.45%	17.16%	16.60%	17.26%	16.92%

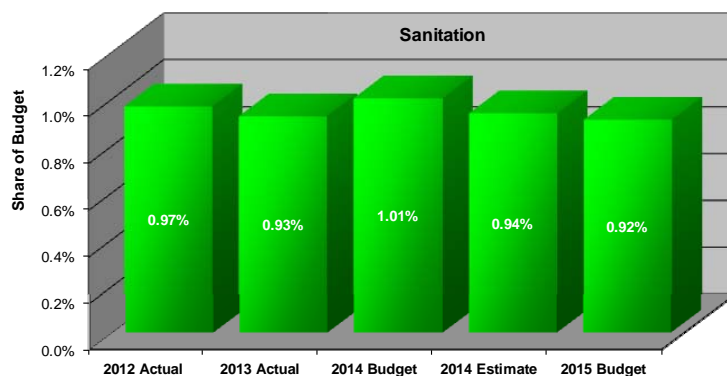


SANITATION

The Sanitation function provides for the removal and disposal of sewage and other wastes.

The only sub-function within Sanitation is Public Works – Solid Waste with 0.92% of the total general fund allocation dedicated to this function. The FY 2015 allocation is consistent with the previous fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works - Solid Waste	0.97%	0.93%	1.01%	0.94%	0.92%
Total Sanitation	0.97%	0.93%	1.01%	0.94%	0.92%

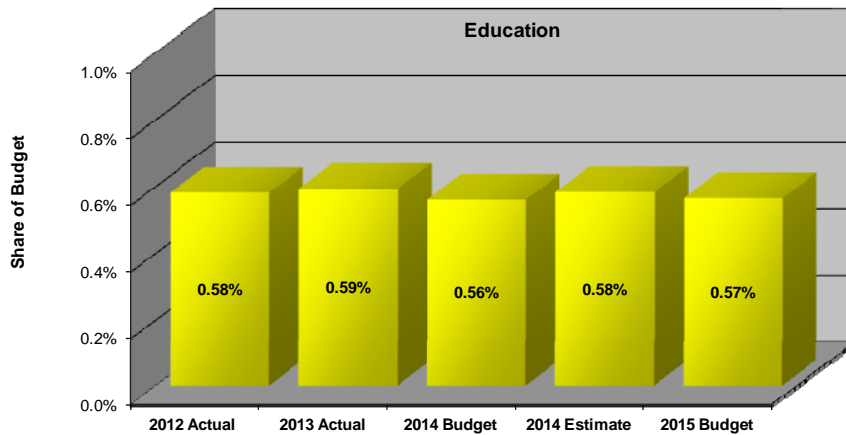


EDUCATION

The Education function provides for the operation of the County School Superintendent’s office as well as job training programs (special revenue).

The School Superintendent is the only department that makes up the 0.57% general fund allocation for Education. The FY 2015 allocation is consistent with the previous fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
School Superintendent	0.58%	0.59%	0.56%	0.58%	0.57%
Total Education	0.58%	0.59%	0.56%	0.58%	0.57%

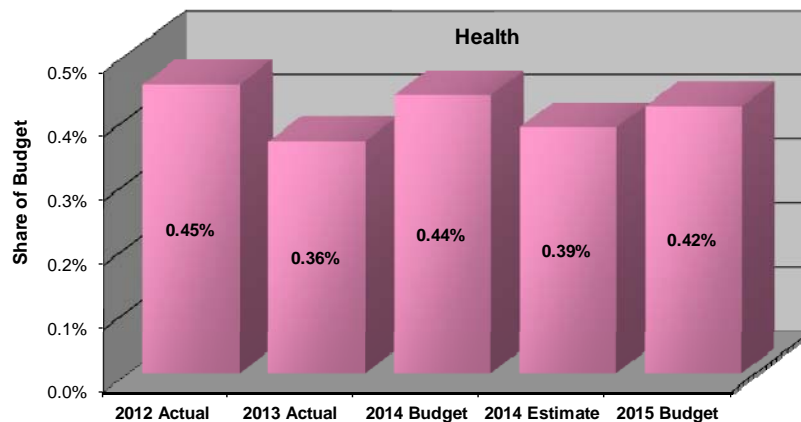


HEALTH

The Health function supports the conservation and improvement of public health. The Health District budget is classified as a Health function. Since the Health District budget is not part of the general fund, it is not reflected here.

The only component making up the general fund allocation for the Health function is the Department of Development Services – Environmental Programs with a total of 0.42%. The FY 2015 allocation is consistent with the prior fiscal year’s budget.

Sub-Function	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
DDS-Environmental Programs	0.45%	0.36%	0.44%	0.39%	0.42%
Total Health	0.45%	0.36%	0.44%	0.39%	0.42%



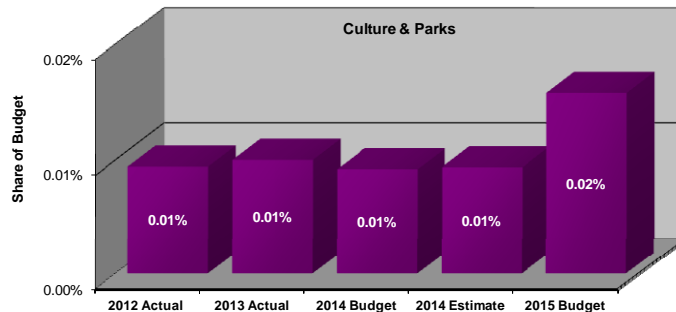


CULTURE & PARKS

The Culture & Parks function supports the Library and Parks programs for Yuma County. The Library District budget is considered special revenue and is therefore not reflected here.

The only sub-function within the general fund Culture & Parks allocation is Public Works – Parks with 0.02%. The FY 2015 allocation is consistent with the prior fiscal year’s budget.

Sub-Functions	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works - Parks	0.009%	0.010%	0.009%	0.009%	0.016%
Total Culture & Parks	0.01%	0.01%	0.01%	0.01%	0.02%



Department - Functional Relationship Matrix										
General Fund - FY 2014-15										
Functions →	Public Safety	General Government	Welfare	Sanitation	Education	Health	Culture & Parks	Highways & Streets	Total	% of Total
Departments										
Adult Probation	\$ 2,296,754								\$ 2,296,754	3.35%
Assessor		1,966,067							1,966,067	2.87%
Attorney	3,394,954	1,281,666							4,676,620	6.83%
Board of Supervisors		512,329							512,329	0.75%
Clerk of Superior Ct.	2,050,559								2,050,559	2.99%
Constables	391,342								391,342	0.57%
County Administrator	175,452	3,482,306							3,657,758	5.34%
Development Services	606,942	2,462,173				286,342			3,355,457	4.90%
Fiduciary			629,258						629,258	0.92%
Finance		1,428,123							1,428,123	2.09%
General Services		2,244,438							2,244,438	3.28%
Health			10,960,750						10,960,750	16.01%
Housing									-	0.00%
Human Resources		780,496							780,496	1.14%
Improvement Districts									-	0.00%
Information Technology		3,327,054							3,327,054	4.86%
Justice Courts	1,870,567								1,870,567	2.73%
Juvenile Court	4,908,444								4,908,444	7.17%
Legal Defender	1,233,021								1,233,021	1.80%
Library									-	0.00%
Non-Departmental		2,198,921							2,198,921	3.21%
Public Defender	2,206,411								2,206,411	3.22%
Public Works				626,816			10,814		637,630	0.93%
Recorder		623,953							623,953	0.91%
School Superintendent					387,752				387,752	0.57%
Sheriff	9,948,419								9,948,419	14.53%
Superior Court	5,393,477								5,393,477	7.88%
Treasurer		793,127							793,127	1.16%
WIA / YPIC									-	0.00%
Total	\$ 34,476,342	\$ 21,100,653	11,590,008	626,816	387,752	286,342	10,814	-	\$ 68,478,727	100.0%
Percentage of Total	50.35%	30.81%	16.92%	0.92%	0.57%	0.42%	0.02%	0.00%		

The matrix above shows the relationship between the County’s organizational units and the functions. By following the columns you will find the total functional allocation percentages and dollar amounts. As stated in the Functions section, the largest allocation goes towards Public Safety with 50.35% of the general fund allocation. By following a cost center or department across a row, the matrix also reveals the dollar amount and allocation percentage for each cost center or department. The largest two cost centers/departments are the Health District and the Sheriff’s Office with 16.01% and 14.53%, respectively.