



# REVENUE

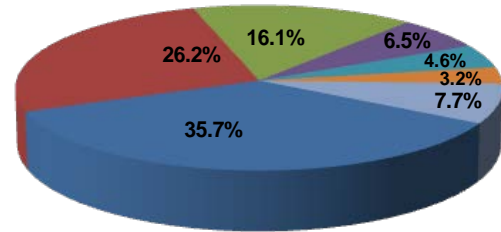
## PURPOSE OF SECTION

To familiarize the users of this document with the variety of the County’s revenue sources. This section includes various trends and methods of assessing, levying, and collecting of these revenue sources.

A general explanation of all these major revenues and the details on how the County levies, assesses and collects them is in the following pages.

## TOP SIX SOURCES – GENERAL FUND

	FY14/15	FY15/16
#1 County property tax	33.6%	35.7%
#2 State shared tax (TPT)	27.2%	26.2%
#3 County sales tax (TPT)	16.9%	16.1%
#4 State auto tax	6.5%	6.5%
#5 Federal payment in lieu of tax (PILT)	4.6%	4.6%
#6 Indirect cost recovery	3.1%	3.2%
	<b>91.9%</b>	<b>92.3%</b>



■ Property Taxes    ■ State Shared Taxes    ■ County Sales Taxes    ■ State Auto Tax  
 ■ PILT    ■ Indirect Cost Recovery    ■ All Other

Ninety two point three percent (92.3%) of the general fund revenue is comprised of these six sources. These are the same top six sources as last fiscal year, and are the major indicators of the County’s revenue outlook.

County property taxes and state shared transaction privilege (sales) taxes are the top two revenue sources. When combined they account for 61.9% of the general fund’s total revenue.

County transaction privilege (sales) taxes and automobile taxes account for 22.6% of total revenue sources. The County’s indirect cost recovery plan and the Federal payment in lieu of tax (PILT) are 3.2% and 4.6%, respectively, of the general fund’s total revenue.

	FY2015 Projected	FY2016 Adopted Budget	% Change of Projected
Transaction privilege taxes	11,868,704	12,106,078	1.96%
Auto-in-Lieu	4,838,706	4,887,093	0.99%
State shared revenues (Incl ACCCHS)	19,265,582	19,747,222	2.44%
Property Taxes	23,886,830	26,905,363	11.22%
Payment in lieu of taxes	3,476,376	3,476,376	0.00%
Indirect cost revenue	2,203,675	2,442,591	9.78%
All other:			
Taxes	1,174,042	1,174,042	0.00%
Licenses and permits	453,023	453,023	0.00%
Intergovernmental	711,196	686,526	-3.59%
Charges for services	1,718,358	1,718,358	0.00%
Fines and fees	1,371,994	1,371,994	0.00%
Investment income	57,385	57,385	0.00%
Rents	21,508	21,508	0.00%
Miscellaneous	361,494	335,525	-7.74%
<b>Total revenues</b>	<b>71,408,873</b>	<b>75,383,084</b>	<b>5.27%</b>

FY 2015-2016 budgeted revenue increases 5.27% over the prior year projected actual revenue. Due to the slow rate of growth in the economy, it is anticipated that the rate of growth in all sources of revenues will continue to be limited.

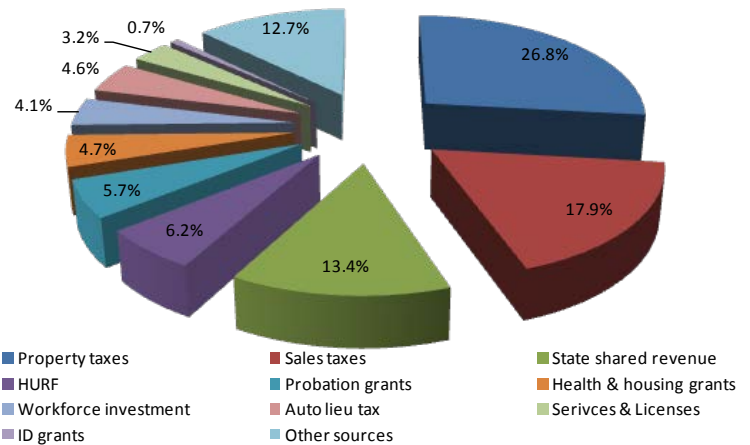


# REVENUE

## TOP TEN SOURCES – ALL FUNDS

The top ten revenue sources for fiscal year 2015/16 are as follows:

	FY14/15	FY15/16
#1 County property tax	25.6%	26.8%
#2 County transaction privilege (sales tax)	17.9%	17.9%
#3 State shared revenue (sales tax)	13.7%	13.4%
#4 Highway User Revenue Fund (HURF)	6.5%	6.2%
#5 Juvenile and Probation grants	5.9%	5.7%
#6 Health and housing grants	5.1%	4.7%
#7 Workforce investment act	4.8%	4.1%
#8 Auto in lieu tax	4.4%	4.6%
#9 Service and Licenses	3.3%	3.2%
#10 One time improvement district grant	0.8%	0.7%
	<b>88.0%</b>	<b>87.3%</b>



Eighty seven percent (87.3%) of the County’s revenue is comprised of the ten (10) major sources listed above. These sources are the primary indicators of the County’s revenue outlook.

County property and sales taxes are the top two revenue sources. When combined they account for 44.7% (1.2% increase from last year’s budget) of the total sources.

State shared revenue, HURF, and Auto in lieu taxes (vehicle license) account for a combined total of 24.2% of total revenue sources (0.4% decrease from last year’s budget).

Workforce investment act, Probation, Health and Housing, and one time Improvement District grants revenues combined for a total of 15.2% of total revenue sources (1.4% decrease from last year’s budget).

The remaining 15.9% of revenue sources is comprised of hundreds of other taxes, charges for services, fines and fees, investment income, grants and miscellaneous.

Budget year 2015/16 shows an increase in total sources of \$1.5 million or 0.1% as compared to last years’ adopted budget. The current budget was conservatively assembled considering the national and local economic trends.

## SUMMARY TABLE

The table to the right summarizes the County’s revenue sources for the last five (5) years (in millions).

### SUMMARY TABLE MAJOR REVENUES

	2011/12 Actual	2012/13 Actual	2013/14 Projected	2014/15 Budgeted	2015/16 Budgeted
Property taxes	38.8	37.1	36.4	37.5	40.2
County sales taxes	23.0	25.6	25.7	26.2	26.8
State shared revenue	17.7	17.9	19.6	20.1	20.1
One time Improv district grants	7.6	0.1	0.3	1.1	1.1
Highway user revenue fund	10.1	9.5	8.8	9.5	9.3
Juvenile and probation grants	7.4	7.5	8.4	8.7	8.5
Auto in lieu taxes	6.4	6.4	6.5	6.5	6.9
Health and housing grants	7.6	6.9	7.2	7.5	7.1
Funds generating activities	5.1	5.3	4.8	4.9	4.8
Workforce investment	5.5	5.4	12.2	7.0	6.2
<b>Total major revenues</b>	<b>129.2</b>	<b>121.7</b>	<b>129.9</b>	<b>129.0</b>	<b>131.0</b>
<b>Total other revenues</b>	<b>20.2</b>	<b>18.2</b>	<b>16.5</b>	<b>17.5</b>	<b>19.0</b>
<b>Total current revenues</b>	<b>149.4</b>	<b>139.9</b>	<b>146.4</b>	<b>146.5</b>	<b>150.0</b>
Prior year’s fund balance	<b>84.8</b>	84.8	84.8	73.1	71.1
<b>TOTAL SOURCES</b>	<b>234.2</b>	<b>230.5</b>	<b>228.1</b>	<b>219.6</b>	<b>221.1</b>



## PROPERTY TAX

### Summary:

Residential property taxes are calculated by applying the tax rate adopted by the County Board of Supervisors, based on annual levy requirements, per \$100 to the property’s assessed valuation. If a property has a full cash value of \$100,000 the assessed valuation for residential property would be 10% or \$10,000 and since the tax rate is \$2.4132 then the current calculation for the County residential property tax would be:

$$(\$100,000 \times 10\%) / 100 \times \$2.4132 = \mathbf{\$241.32}$$

An increase or decrease in assessed valuation alone does not equate to higher or lower liabilities.

The tax year is the calendar year in which the tax is levied rather than the government’s fiscal year.

For example: Tax year 2015 is the tax levied in calendar year 2015 (August 2015) for the fiscal year 2015/2016 budget (beginning July 1, 2015 and ending June 30, 2016).

### Analysis:

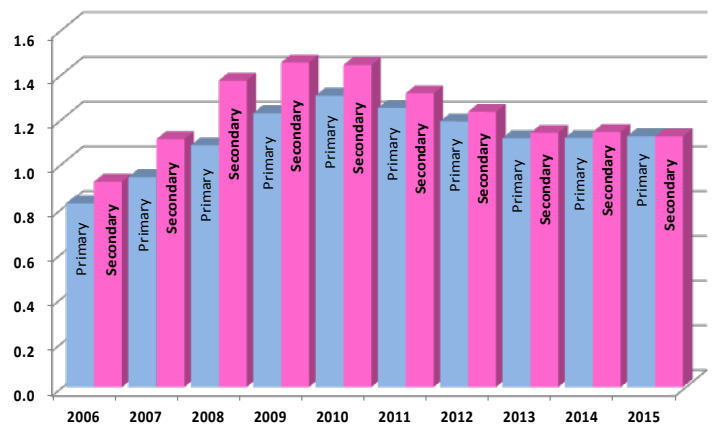
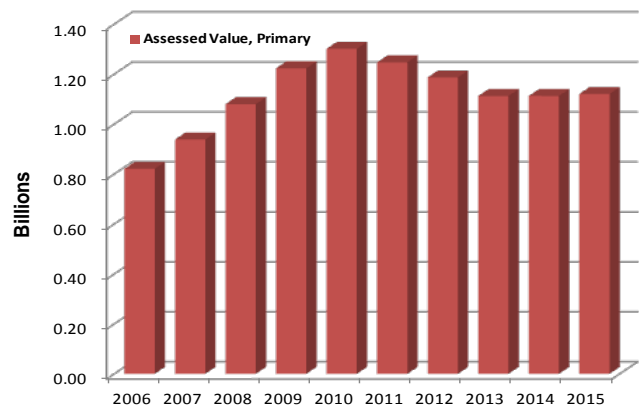
#### Assessed Valuation:

**Primary:** The primary assessed valuation is a legislated valuation, which is part of the formula when assessing taxes for general operations (general fund). In tax year 2015 (fiscal year 2015/16), the net primary assessed valuation increased by \$7,891,791 to \$1.12 billion, new construction included, with 3.3%, or \$37,067,684, attributed to new construction.

**Secondary:** The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute. The secondary assessed valuation is the basis for the County’s debt service (if applicable), and the Library and Flood Control District levies. The net secondary assessed valuation also increased by 0.71% to \$1.12 billion new construction included as compared to tax year 2014.

The graph to the right shows a ten year history of the County’s net primary and secondary assessed valuations (in billions). The graph clearly shows that current tax year values for primary and secondary are below as compared to tax year 2010 by -13.91% and -22.14% respectively.

The graph below shows a ten year history of the county’s net primary assessed valuations (general fund) by Tax Year.





## PROPERTY TAX (Continued)

### Tax Rates:

**Primary:** The County levies property taxes for the general fund on primary assessments and the taxes are used for general governmental services. Rate history over the last eighteen (18) years has been as follows: from fiscal year 1997/98 through 2004/05 the County had a consistent tax rate of \$2.318 per \$100 assessed valuation. In fiscal year 2005/06 through 2010-11, the County has reduced the tax rate each year arriving to a \$1.7397 per \$100 assessed valuation. Fiscal Year 2011/12 marked the first year in more than fifteen (15) years the County has increased the tax rate to \$1.8798.

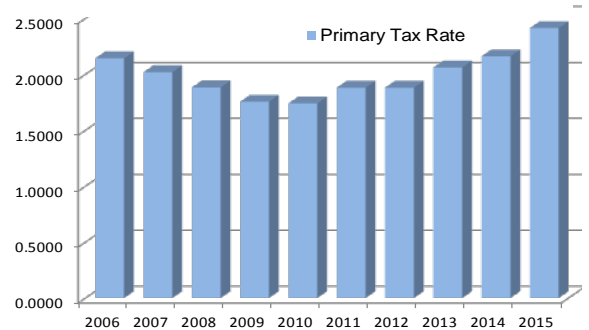
In fiscal year 2012/13, despite the increase in the cost of services, the Board of Supervisors opted to maintain same tax rate of 1.8798 per \$100 assessed valuation. However, this trend was not sustainable on an annual basis and for fiscal year 2013/14, the Board opted to increase the rate to 2.0606 per \$100 assessed valuation to maintain the fiscal year 2012/13 levy, exclusive of new construction. For fiscal year 2014/15, the Board increased the primary rate to \$2.1608 to maintain the fiscal year 2013/14 levy, exclusive of new construction. For fiscal year 2015/2016, the Board increased the primary rate to \$2.4132, exclusive of new construction.

### Secondary:

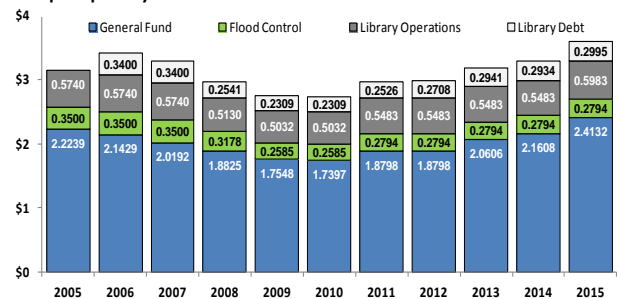
**Library District:** The Library District levies property taxes for the operation and maintenance of the libraries and library systems. The District levies on the secondary assessments. Rate history over the last eighteen (18) years has been as follows: from fiscal years 1997/98 through 2003/04, the District had a consistent rate of \$0.5040 per \$100 assessed valuation. In fiscal year 2004/05, the District increased the rate to \$0.5740 to coincide with the Library's master plan. That rate stayed consistent until fiscal year 2008/09 when it was reduced to \$0.5130, the rate was reduced again in fiscal year 2009/10 to \$0.5032 and maintained at that rate in fiscal year 2010/11. Following the trend established by the General Fund due to the decrease in assessed valuation, the rate was increased to \$0.5483 for fiscal year 2011/12 and continued at that rate for fiscal year 2014/15. The rate increased to 0.5983 for fiscal year 2015/16.

**Library Debt:** The Library District also levies property taxes for a voter approved initiative to acquire and construct new library facilities. The District levies on the secondary assessments. This levy is identical to the amount necessary for the annual repayment of two bond issuances beginning in 2005. The rate was originally required at \$0.3400 fiscal year 2006/07 and then gradually reduced to \$0.2309 through fiscal year 2010/11. Again mainly due to the decrease in property values and in order to meet the required payment the rate was increased to \$0.2526 in fiscal year 2011/12 and once more increased in fiscal year 2012/13 to \$0.2708 per \$100 of assessed value. In order to meet the yearly debt obligation the rate was once more increased to \$0.2941 per \$100 of assessed valuation for current fiscal year 2013/14. The rate was reduced to \$0.2934 for fiscal year 2014/15. For fiscal year 2015/16 the rate increased to 0.2995.

The graph below shows the county's ten year history of primary property tax rates (general fund) by Tax Year.



The graph below shows the County's ten (10) year history of primary and secondary property tax rates.





## PROPERTY TAX (Continued)

### Tax Rates-(Concluded):

**Flood Control District:** The Flood Control District levies property taxes for the acquisition, construction, operations and maintenance of Flood Control systems, this rate is currently set at \$0.2794 per \$100 assessed value. The tax rate has stayed consistent at \$0.2794 since fiscal year 2011/12.

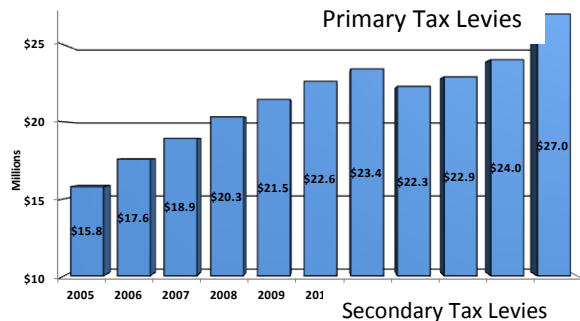
### Levies

**Primary:** There is a strict limitation on how much a County can levy as a primary property tax. ARS 42-17051 states this levy shall be limited to an increase of 2% over the prior year’s maximum allowable primary levy, plus increases due to a net gain in property not taxed the previous year (new construction). Even if the County does not adopt the maximum allowable primary levy from year to year, the 2% allowable increase will be based on the prior year’s maximum allowable primary levy. The net gain in property factor is included in the calculation to take into account all new construction and any additional property added within the County.

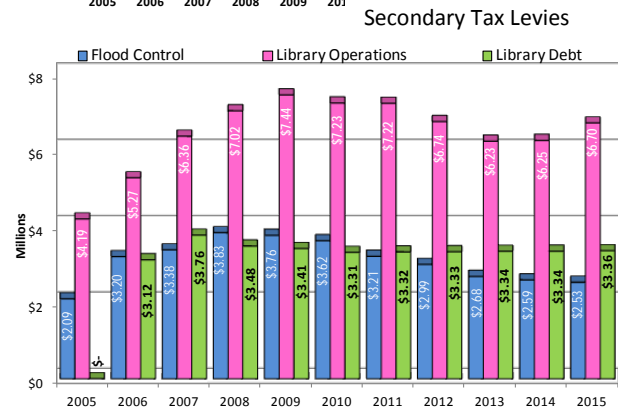
This levy limitation was reset by the State’s legislative budget session in fiscal year 2006/07. A bill was passed that reset the base year used for the limitation calculation to tax year 2005 (fiscal year 2005/06). The maximum levy changed to equal the County’s prior year actual levy, plus 2%, plus new construction. If a community was at the maximum, there is no impact. This only impacted those communities that were not already at the maximum. Yuma County had historically preserved its levy capacity through sound financial planning.

For FY2015-16, the County utilized a portion of its’ unused capacity plus the allowable 2% annual increase to offset state cost shifts and inflationary increases.

The levy adopted is 12.5% higher than last fiscal year (2014/15). The graph to the right shows the County’s primary property levies for the past ten (10) years.



**Secondary:** There is no statutory limitation on how much a County can levy as a secondary property tax. However, the County Board of Supervisor’s has recognized how maintaining a set rate can dramatically increase individual’s property taxes in times of assessed value appreciation. To better monitor this and maintain customer (the public) confidence the Board has directed the County Administrator and both the Library and Flood Control Districts to bring a self-monitoring policy for County Board adoption to put local limitations on these taxes, similar to those of the primary property tax levy limitations.



The Library District levy had a net increase of \$466,414 dollars (Library debt service included); and the Flood Control District decreased by -2.4% or (\$62,480) dollars.



# REVENUE

## PROPERTY TAX (Concluded)

**Revenue:** The Treasurer’s office is responsible for collecting and distributing property taxes for the county, cities and towns, community college, school and special districts with in the County.

Property tax collections are estimated to remain above the historical average of 97.5%. For fiscal year 2015/16, the anticipated property tax revenue is derived from the following formula:

$$\text{Tax levy} \times 97.5\% \text{ collection rate} + \text{prior year collections}$$

Total property tax revenues of \$40.2 million account for 26.8% of total revenues. It is estimated to increase by 10.5% or \$3,841,400 compared to last fiscal year 2014/15 projections.

The General fund property tax revenue collections are estimated to increase by 12.6% or \$3,018,533 compared to last fiscal year 2014/15 projections.

The Flood Control District property tax revenue is estimated to decrease by -5.5% or (\$135,819) as compared to last fiscal year 2014/15 projections. This reduction is mainly attributed the reduction in assessed valuations as previously reported.

The Library District property tax revenue for operations is estimated to decrease -2.2% or (\$129,137) and the debt service payment is estimated to increase by 0.3% or \$11,544 as compared to last fiscal year 2014/15 projections.

The graph to the right shows the County’s property tax revenue for the last five (5) years.

County property tax - in Millions (Assessed Allowable)						
	2010/11	2011-12	2012/13	2013/14	2014/15	2015/16
General fund - primary	\$ 22.6	\$ 23.4	\$ 22.3	\$ 22.9	\$ 24.0	\$ 27.0
Change from prior year	5.5%	3.5%	-4.8%	2.7%	4.9%	12.5%
Flood - secondary	3.6	3.2	3.0	2.7	2.6	2.5
Change from prior year	-3.8%	-11.2%	-6.7%	-10.4%	-3.4%	-2.4%
Lib operation - secondary	7.2	7.2	6.7	6.2	6.2	6.7
Change from prior year	-2.8%	-0.1%	-6.6%	-7.6%	0.4%	7.3%
Lib debt - secondary	3.3	3.3	3.3	3.3	3.3	3.4
Change from prior year	-2.9%	0.3%	0.1%	0.3%	0.1%	0.3%
<b>Total property tax</b>	<b>\$ 36.8</b>	<b>\$ 37.2</b>	<b>\$ 35.4</b>	<b>\$ 35.2</b>	<b>\$ 36.2</b>	<b>\$ 39.6</b>

## COUNTY TPT (SALES TAX)

### Summary:

The County has a 0.50% general transaction privilege (sales) tax for general uses, 0.50% for the Jail District and 0.112% for the Health District. The general sales tax is general fund revenue and supports the County’s general operations.

On May 15, 1995, voters approved a 0.50% transaction privilege (sales) tax to be used to acquire, construct, operate, maintain and finance county jails and jail systems. The authorization was good for 20 years to expire in 2015; however, in May 2011, Yuma County voters were asked and approved the extension of the tax and district for another 20 year term to the year 2035.

In 2006, the Board of Supervisors authorized a 0.10% transaction privilege (sales) tax for use for the operations and maintenance of the County’s Health District. Due to the increasing needs for new revenues to continue providing the Health services required; the Board of Supervisors adopted the permanent implementation of the full capacity tax as permitted by Statute. The increase adopted fiscal year 2014-15 was a nominal 0.012%.

County transaction privilege (sales) tax rate by entity (in Millions)					
Fiscal Year	General Fund	Jail District	Health District	Other CIP	Yuma County
2006-07	0.50%	0.50%	0.10%	0.50%	1.60%
2007-08	0.50%	0.50%	0.10%	-	1.10%
2008-09	0.50%	0.50%	0.10%	-	1.10%
2009-10	0.50%	0.50%	0.10%	-	1.10%
2010-11	0.50%	0.50%	0.10%	-	1.10%
2011-12	0.50%	0.50%	0.10%	-	1.10%
2012-13	0.50%	0.50%	0.10%	-	1.10%
2013-14	0.50%	0.50%	0.10%	-	1.10%
2014-15	0.50%	0.50%	0.11%	-	1.11%
2015-16	0.50%	0.50%	0.11%	-	1.11%





## COUNTY TPT (SALES TAX)- (Concluded)

### Summary-(Concluded):

There are various transaction categories where a local transaction privilege (sales) tax is applied: mining, communications and utilities, transportation and warehousing, retail, rental and leasing, restaurant and bar, hotels, services, arts and entertainment, and construction.

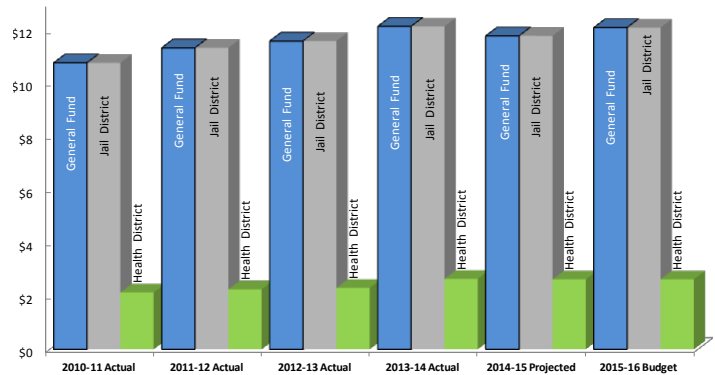
### Analysis:

The County transaction privilege (sales) tax revenues of \$26.8 million accounts for approximately 17.9% of total revenues. Total County transaction privilege (sales) taxes collections have increased an average of 4.3% over the last three years.

The chart and graph below illustrates a five (5) year history of the County's sales tax (in millions).

County transaction privilege (sales) tax by major category - in Millions

	2010/11	2011-12	2012/13	2013/14	2014/15	2015-16
	Actual	Actual	Actual	Actual	Projected	Budget
General fund	\$ 10.8	\$ 11.3	\$ 11.6	\$ 11.6	\$ 11.8	\$ 12.1
Change from prior year	4.2%	4.6%	2.7%	0.0%	1.7%	2.5%
Jail district	10.8	11.3	11.6	11.6	11.8	12.1
Change from prior year	4.2%	4.6%	2.7%	0.0%	1.7%	2.5%
Health district	2.1	2.3	2.3	2.6	2.6	2.6
Change from prior year	4.0%	9.5%	0.0%	13.0%	0.0%	0.0%
Capital projects	0.0037	0.0018	0.0020	-	-	-
Change from prior year	91.8%	-51.3%	11.1%	-	-	-
<b>Total sales tax</b>	<b>\$ 23.7</b>	<b>\$ 24.9</b>	<b>\$ 25.5</b>	<b>\$ 25.7</b>	<b>\$ 26.2</b>	<b>\$ 26.8</b>



Total County General fund transaction privilege (sales) taxes are estimated to increase for the current budget year by 2% or \$237,374 over the last year projection.

## STATE SHARED TPT (SALES TAX)

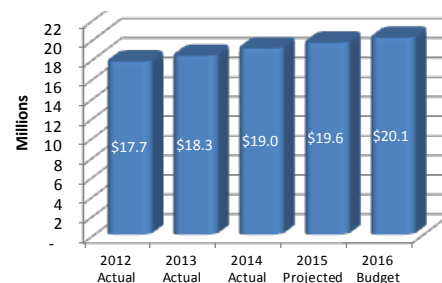
### Summary:

The State's transaction privilege (sales) tax rate on most taxable activities is 5.6% with several minor categories having tax rates ranging from 2.5% to 5.5%. An appropriated portion of this revenue is *shared* among Arizona counties, cities and towns. The tax is collected by Arizona Department of Revenue which is then allocated and distributed to counties, cities and towns based on their population. The *non-shared* portion of the tax is collected and allocated solely to the state.

### Analysis:

State shared sales tax revenues of \$20.1 million accounts for approximately 13.4 % of total revenue sources. It is projected this revenue source will have an increase of 2.6% or \$502,133 for FY 2015/16. The minimal increase is attributable to the sluggish statewide economy.

The chart to the right shows state shared transaction privilege (sales) tax revenues over the last five years (in millions).





## IMPROVEMENT DISTRICT GRANT

### Summary:

Improvement Districts are formed according to Arizona statute to fund projects benefiting an isolated group of property owners. The Yuma County Board of Supervisors sits as the Board of Directors of the Improvement Districts.

### Analysis:

It is estimated that the County will be awarded \$1.1 million in federal grants to complete the construction of a new 1.2 mile sanitary force main for the El Prado Estates improvement district. The United States Department of Agriculture, acting under the provisions of the Consolidated Farm and Rural Development Act, has awarded \$1.2 million in grants for the total project.

This one time revenue amounts to 0.7% of all revenues. Projects are expected to be completed in the current fiscal year.

## HIGHWAY USER REVENUE FUND

### Summary:

This source is also known as “HURF” or “the gas tax”. HURF is collected and distributed by the State of Arizona Department of Revenue based on a population formula.

The County allocates its distribution to street and highway development and maintenance. The first \$6,415,966.49 is allocated 30% to development and 70% to maintenance; and 50% to both development and maintenance thereafter.

### Analysis:

HURF revenue of \$9.3 million accounts for approximately 6.2% of total revenue sources. It has had an erratic trend over the last five years. This fiscal year it is anticipated revenue will decrease by -3.1% or (\$280,000).

## JUVENILE & ADULT PROBATION GRANT

### Summary:

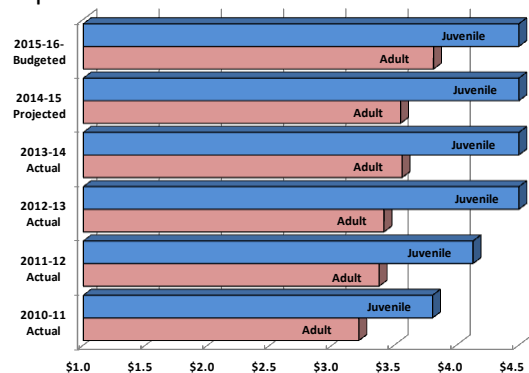
Juvenile and Adult Probation Grants are revenues received, primarily from the State; to carry out specific State mandated services and programs under the umbrella of Superior court.

### Analysis:

The total of these grants is approximately \$8.5 million and accounts for approximately 5.7% of total revenue sources. Grants have increased at an average increase of 3.57% (2.4% Juvenile and 5.1% Adult) over last five (5) fiscal years. This fiscal year 2015/16 anticipates a combined decrease of 2.1% or (\$183,652).

This fiscal year estimates are based on the best information available from State appropriations at the time of adoption.

Actual distributions of these grants are contingent upon state appropriations and available resources from the granting state agencies. The chart to the right shows juvenile and probation grant revenues over the last five years (in millions).







## AUTO IN LIEU TAX

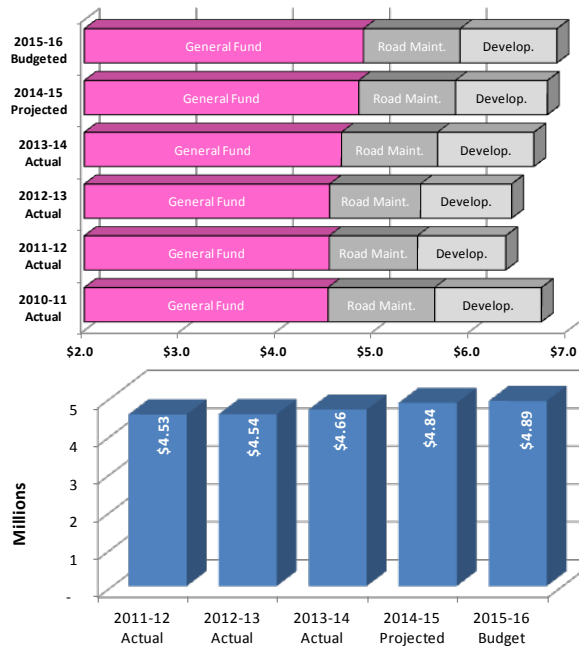
Summary:

This source is also referred to as the vehicle license tax. It is collected and distributed by the State to counties, cities and towns based on population. The majority of this tax is for general uses (general fund) and the other portion is restricted to transportation. The transportation portion is then allocated by the County; half for highway and street development and half for maintenance.

Analysis:

This revenue of \$6.9 million accounts for approximately 4.6% of total revenue. This is an increase of 1.5% or \$98,387 over fiscal year 2014/15.

The chart to the right shows auto in lieu tax revenues over the last five (5) years (in millions).



The chart to the right shows auto in lieu tax revenues over the last five fiscal years (general fund).

## HEALTH AND HOUSING GRANT

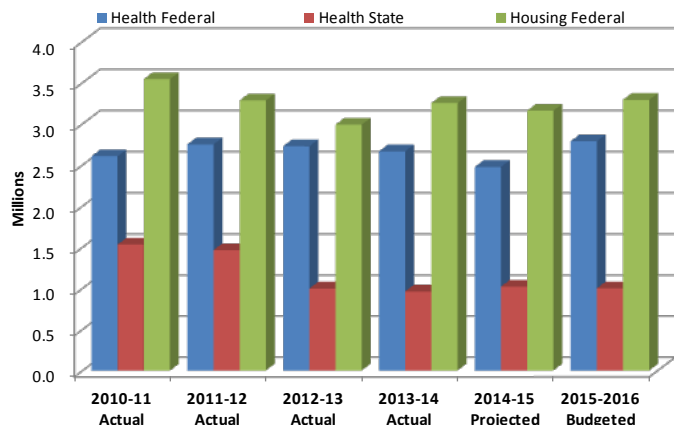
Summary:

Almost half of the total funding for the health district comes from federal and state government grants (51%). All of the funding for the Housing department is from federal grants. These grants are received by the County to perform specific services to the public. The actual amount paid to the County for housing services each year is appropriated by the U.S. Congress and distributed by HUD.

Analysis:

The total of these grants is approximately \$7.0 million and accounts for approximately 4.7% of total county's revenue sources. It has a total average decrease of 4.0% (-2.8% Health and -4.9% decrease in Housing) over last five (5) fiscal years.

The chart shows the Health and Housing grant revenue over the last five (5) years (in millions).

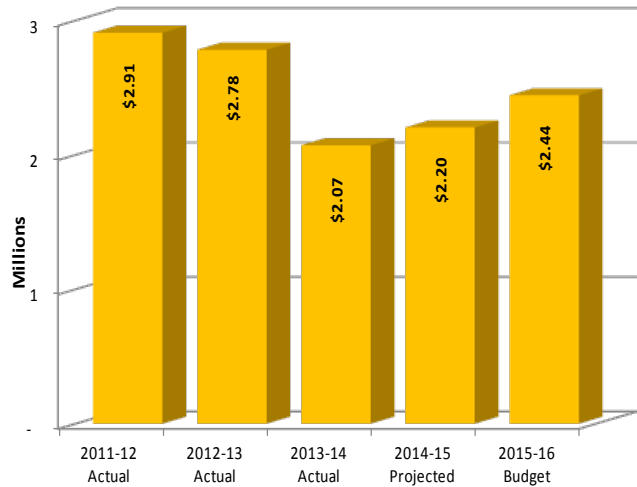




## INDIRECT COST RECOVERY

### Summary:

Indirect cost recovery is a method of charging and recovering costs of services provided by central service departments of the general fund to other districts and funding sources where such recovery of costs are allowed. Some districts, such as the Jail and Health districts, directly charge some central services as they are provided, such as some custodial and accounting services. The direct charge approach is used when it is determined to be possible and most appropriate in the circumstance. The Indirect Cost Allocation Plan is prepared in compliance with OMB A-87 using a “double step-down” methodology.



### Analysis:

Indirect cost recovery revenue of \$2.4 million accounts for 3.2% of the general fund revenue, a 9% increase as compared to previous year. The chart above shows indirect cost recovery revenues over the last five fiscal years.

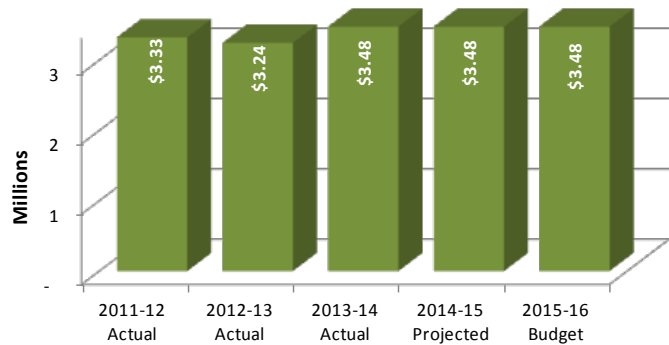
## FEDERAL PAYMENT IN LIEU TAX (PILT)

### Summary:

This source is payable from the Federal Government to compensate the County for Federal land that is reserved and, as a result, considered tax-exempt. The actual amount paid to the County each year is appropriated by the U.S. Congress.

### Analysis:

Federal Payment in Lieu Tax (PILT) revenues of \$3.5 million account for 4.6% of the general fund revenue. It is anticipated to remain steady this fiscal year, which is consistent with three of the last four years. The chart to the right shows Federal PILT over the last five fiscal years.





# REVENUE

## COUNTY FUNDS GENERATING ACTIVITIES

### Summary:

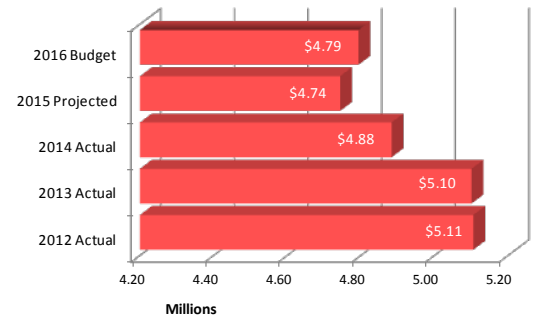
This revenue category is composed from revenues derived from Rents, Charge for services, and Licensing and permits issued by the County. These funds generating activities provide a better picture in regards to the business handled by the County and as a reflection of the local economy.

### Analysis:

The total of this revenue category amounts to \$4.8 million or 3.2% of total revenue sources. The fiscal year 2015/16 budget is an increase of 1.0% or \$50,186 as compared to the fiscal year 2014/15 projected actual.

The increase is estimated to continue as the local economy slowly recovers from the recession.

The chart above shows the money generating activities (Charges for services and Licenses and permits) over the last five years (5) (in millions).



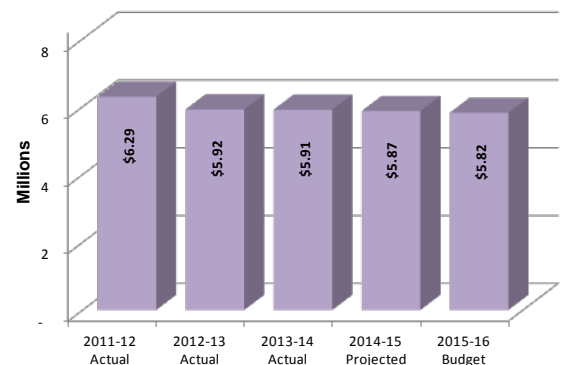
## ALL OTHER REVENUE SOURCES

### Summary:

Revenues categorized as non-major or all other revenue sources include: miscellaneous taxes, licenses and permits, intergovernmental, charges for services, fines and fees, investment income, and miscellaneous revenues which fall short in total dollars when compared to the top six major revenue sources. However, the contribution by all sources in this category is an integral part of the County’s financial ability to deliver services.

### Analysis:

All other revenues of \$5.8 million account for 7.7% of the general fund revenue. This group has remained fairly consistent over the last several years. The chart to the right shows all other revenue sources over the last five fiscal years.



## WORKFORCE INVESTMENT ACT

### Summary:

The Workforce Investment Act is federal funding and referred to as “WIA”. This funding is restricted to be used for classroom and on-the-job training to eligible residents. This program is administered for the County by Yuma Private Industry Council (YPIC).

### Analysis:

The total federal funding of \$6.2 million accounts for approximately 4.1% of total revenue sources. The actual amount paid to the County for this program is contingent upon appropriations by the Federal Government.

The chart to the right shows the Workforce Investment Act revenue over the last five (5) years (in millions).

