



# EXECUTIVE SUMMARY

## ROLE OF THE BUDGET

Despite slower than expected growth, Yuma County managed to assemble a balanced budget that focuses mainly on two items; 1) the continuation of current levels of service to its constituents; and 2) the strategic appropriation of limited resources to maintain the County's current solid financial position.

The County Administrator recommended a financially prudent budget that copes with the limited revenue growth anticipated. As the demand on services continues to grow and sources of revenues remain constrained, difficult decisions might have to be made to match needs to the limited revenue available.

The best time of year to communicate these needs, rejuvenate sound financial decisions, and put the County's policy and operations guide in place is at budget time.

One of the most important duties of the Board of Supervisors is to adopt an annual budget for the County. The budget process provides the Board with the opportunity to match the needs of its customers (the community) and available resources with the intent of gaining the maximum return on each tax dollar. The efficient and effective delivery of services begins with sound financial planning. But, the budget is more than just a financial plan. It is intended to fulfill four major functions through its role as:

- A **Policy** Document;
- A **Financial** Plan;
- An **Operations** Guide; and
- A **Communications** Medium.

## SCOPE OF THIS SECTION

This section is intended to provide the reader with a broad overview of the sources and uses in the 2015/2016 Adopted Budget. Financial summaries are provided in the *Summaries* section; department and district information is in the *Department Budgets* section; and even further detail is provided in the *Supplemental Information* section.

This section focuses primarily on the general and special revenue funds, as they are considered the County's "operating" funds.

- The general fund is commonly the most important to residents as it provides basic services, such as the Sheriff's patrol services, development services, the Court system, and administration. The general fund is the County's primary operating fund and it accounts for all financial resources of Yuma County, except for those required to be accounted for elsewhere.
- Special revenue funds are unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities, such as the Library, Health and Jail Districts, as well as, Highway User Revenue Funds (HURF) that provide funding for streets.

The 2015/2016 Adopted Budget is balanced and totals \$221,084,221 (including County improvement districts). This total represents a 1% increase from last year's budget.



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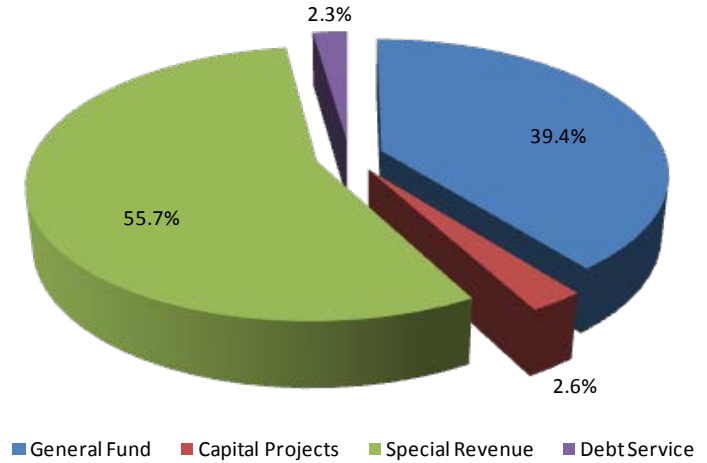
## TOTAL SOURCES

Total available sources are \$221.1 million; this includes current revenues, and carry-forward balances from prior years. It does not include internal service funds.

General fund sources of \$87.2 million account for 39.4% of the total budgeted sources. Capital projects total sources of \$5.8 million account for 2.6% of total sources. Capital projects sources primarily consist of carry-forward fund balances, transfer in and awarded grants. Special revenue funds account for the larger portion at 55.7%, or \$123.2 million, of total available sources. Resources accumulated for the payment of long-term debt recorded in the Debt service funds amount to \$4.9 million, or 2.3%.

General fund sources are not typically restricted. Special Revenue, Capital Projects, and other sources of revenue, are generally restricted for a particular purpose; otherwise the source would be considered General Fund.

Total Available Sources by Fund Type (Net of Transfers)



## TOTAL USES

Total appropriations are \$221.2 million; this includes operating expenditures, capital improvements, debt payments, and adequate reserves and set-asides to carry operations forward into future years.

Special Revenue funds have the highest appropriations at \$126.6 million, or 57.2%. The General fund follows with \$78.9 million, or 35.7% of total uses. Capital projects are projected at \$5.9 million, or 2.7%, and Debt service funds are \$9.8 million, or 4.4%.

Generally, Capital projects, Enterprise and Special revenue fund appropriations are matched to specific and restricted funding sources. The General fund is used to subsidize, match, or fully fund some of these programs and projects.

Total Appropriations (Net of Transfers)

