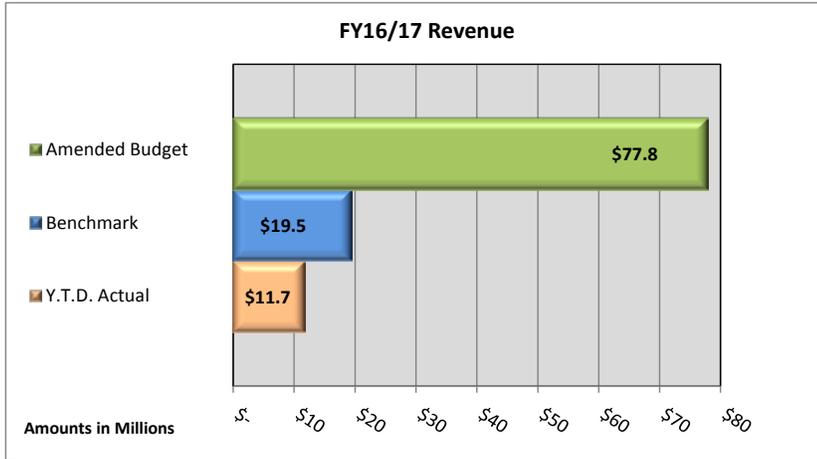


# General Fund Financial Report July 2016 through September 2016 Unaudited FY 2016-17



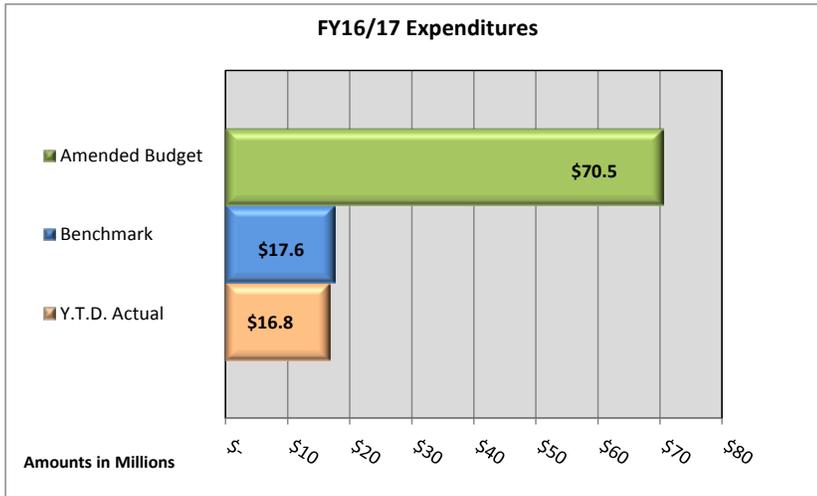
## FY16/17 General Fund at a glance:



### Revenue:

As of September 30, 2016 revenue receipts total \$11.7 million. The benchmark is \$19.5 million.

Revenue receipts are 15.0% of budget. This compares to 14.7% in FY15/16 and 15.2% in FY14/15.



### Expenditures:

As of September 30, 2016 expenditures are \$16.8 million. The benchmark is \$17.6 million.

Actual expenditures are 23.9% of budget. This compares to 24.3% in FY15/16 and 24.2% 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 Sep-16	Benchmark
BEGINNING FUND BALANCE	\$ 15,708	\$ 15,294	\$ 3,927
<b>CURRENT SOURCES:</b>			
Revenues	\$ 77,822	\$ 11,700	\$ 19,456
Transfers In / Sale of Assets	\$ 1	\$ 4	\$ 0
<b>TOTAL CURRENT SOURCES</b>	<b>\$ 77,823</b>	<b>\$ 11,703</b>	<b>\$ 19,456</b>
<b>CURRENT USES:</b>			
Expenditures	\$ 70,498	\$ 16,814	\$ 17,624
Vacancy Factor	\$ (2,265)	\$ -	\$ (566)
Transfers Out	\$ 9,581	\$ 2,817	\$ 2,395
<b>TOTAL CURRENT USES</b>	<b>\$ 77,814</b>	<b>\$ 19,631</b>	<b>\$ 19,453</b>
Excess/(Deficiency) of current sources over/(under) current uses	\$ 10	\$ (7,928)	\$ 2
<b>TOTAL NON-CURRENT USES:</b>			
Emergency Reserves	\$ 15,717	\$ -	\$ 3,929
<b>TOTAL USES</b>	<b>\$ 15,717</b>	<b>\$ -</b>	<b>\$ 3,929</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (0)</b>	<b>\$ 7,366</b>	<b>\$ (0)</b>

# General Fund Financial Report July 2016 through September 2016 Unaudited FY 2016-17



## Revenue- Comparison to Budget:

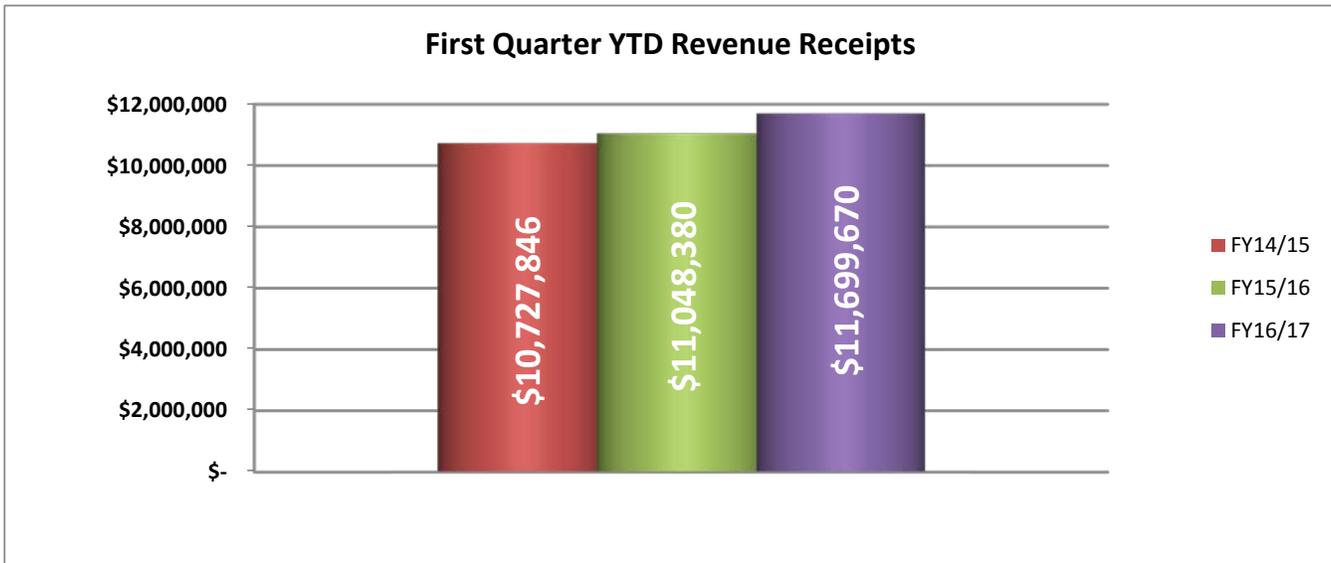
Total Revenue is 10.0% below benchmark. This compares to 10.3% below in FY15/16. The largest dollar amount above benchmark is Charges for Services (28.1% of budget collected). The largest dollar amount below benchmark is Property Taxes (.7% of budget collected).

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.

For the Month Ending September 30, 2016	Year-to-Date Actual				Months <span style="float: right;">3</span>		Actual Vs Benchmark Favorable (Unfavorable) Variance
	Budget	Actual	% of Budget	Budget Less Actual	Benchmark		
					% of Budget	Actual Over / (Under)	
<b>Revenue:</b>							
Property Tax Revenues	27,414,975	180,495	0.7%	27,234,480	25.0%	(6,673,249)	(24.3%)
Auto In Lieu Tax	5,395,453	1,383,769	25.6%	4,011,684	25.0%	34,906	0.6%
State Shared Sales Tax	20,698,361	4,853,125	23.4%	15,845,236	25.0%	(321,465)	(1.6%)
County Sales Tax	12,516,300	2,783,120	22.2%	9,733,180	25.0%	(345,955)	(2.8%)
Franchise Tax	150,871	30,769	20.4%	120,102	25.0%	(6,949)	(4.6%)
Licenses and Permits	585,327	130,269	22.3%	455,058	25.0%	(16,063)	(2.7%)
Intergovernmental	4,436,453	844,380	19.0%	3,592,073	25.0%	(264,733)	(6.0%)
Charges for Services	4,003,675	1,124,887	28.1%	2,878,788	25.0%	123,968	3.1%
Fines and Forfeitures	1,471,932	225,701	15.3%	1,246,231	25.0%	(142,282)	(9.7%)
Interest on Investment	50,000	15,144	30.3%	34,856	25.0%	2,644	5.3%
Interest on Taxes	819,901	74,757	9.1%	745,144	25.0%	(130,218)	(15.9%)
Rents	23,792	956	4.0%	22,836	25.0%	(4,992)	(21.0%)
Miscellaneous	255,177	52,298	20.5%	202,879	25.0%	(11,496)	(4.5%)
<b>Total Revenue</b>	<b>77,822,217</b>	<b>11,699,670</b>	<b>15.0%</b>	<b>66,122,547</b>	<b>25.0%</b>	<b>(7,755,884)</b>	<b>(10.0%)</b>

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 September 2016 Unaudited FY 2016-17

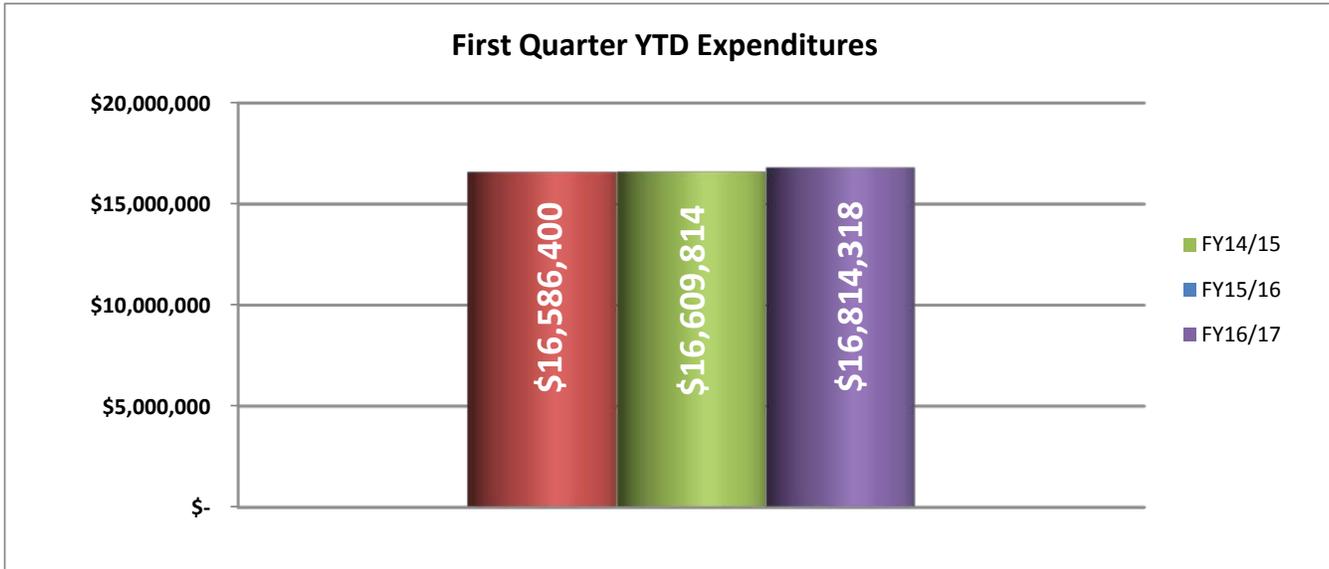


**Expenditures- Comparison to Budget:**

Personnel: Of the departments with Personnel budgets, 100% are at or better than their benchmark. This is the same percentage as in FY15/16.

Supplies & Services: Of the departments with Supplies & Services budgets, 32.0% of departments are at or better than their benchmark. In FY15/16, 40% were at or better than benchmark.

Capital Outlay: Of the departments with Capital Outlay budgets, 50.0% are at or better than their benchmark. This is the same percentage as in FY15/16.



**Yuma County**  
Finance Department

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

	Year-to-Date Actual		% of Budget	(Over) / Under	% of Budget	(Over) / Under	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual					
As of September 6, 2016							
<b>Adult Probation (3000)</b>							
Personnel	1,573,652	331,476	21.1%	1,242,176	26.9%	92,199	5.9%
Supplies and services *	303,809	82,687	27.2%	221,122	25.0%	(6,735)	(2.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,877,461</b>	<b>414,163</b>	<b>23.0%</b>	<b>1,463,298</b>		<b>85,464</b>	<b>2.0%</b>

\* Over benchmark is primarily in the Travel Expenses and Communication Equipment Repair & Maintenance Services line items.

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>Adult Probation- Pretrial (3001)</b>						
Personnel	375,290	90,677	24.2%	<b>284,613</b>	26.9%	<b>10,362</b> <b>2.8%</b>
Supplies and services *	16,850	6,388	37.9%	<b>10,462</b>	25.0%	<b>(2,176)</b> <b>(12.9%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>392,140</b>	<b>97,065</b>	<b>24.8%</b>	<b>295,075</b>		<b>8,187</b> <b>0.2%</b>
* Over benchmark is primarily in the Travel Expenses line items.						
<b>Adult Probation- Graffiti (3002)</b>						
Personnel	55,507	13,101	23.6%	<b>42,406</b>	26.9%	<b>1,843</b> <b>3.3%</b>
Supplies and services	12,611	977	7.7%	<b>11,634</b>	25.0%	<b>2,176</b> <b>17.3%</b>
Capital outlay	-	-	-	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>68,118</b>	<b>14,078</b>	<b>21.0%</b>	<b>54,040</b>		<b>4,019</b> <b>4.0%</b>
<b>Board of Supervisors (0101)</b>						
Personnel	486,601	112,227	23.1%	<b>374,374</b>	26.9%	<b>18,781</b> <b>3.9%</b>
Supplies and services *	53,668	14,460	26.9%	<b>39,208</b>	25.0%	<b>(1,043)</b> <b>(1.9%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>540,269</b>	<b>126,687</b>	<b>23.4%</b>	<b>413,582</b>		<b>17,738</b> <b>1.6%</b>
* Over benchmark is primarily in the Insurance Premiums line item.						
<b>Clerk of Superior Court (0900)</b>						
Personnel	1,894,679	446,607	23.6%	<b>1,448,072</b>	26.9%	<b>63,499</b> <b>3.4%</b>
Supplies and services *	170,530	49,005	28.7%	<b>121,525</b>	25.0%	<b>(6,373)</b> <b>(3.7%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>2,065,209</b>	<b>495,613</b>	<b>24.0%</b>	<b>1,569,596</b>		<b>57,126</b> <b>1.0%</b>
* Over benchmark is primarily in the Small Tools Less Than \$2,000, Insurance Premiums and Training & School Classes line items.						

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>Constable #1 (1200)</b>						
Personnel	271,015	61,995	22.9%	<b>209,020</b>	26.9%	<b>10,970</b> <b>4.0%</b>
Supplies and services *	48,071	24,171	50.3%	<b>23,900</b>	25.0%	<b>(12,153)</b> <b>(25.3%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>319,086</b>	<b>86,166</b>	<b>27.0%</b>	<b>232,920</b>		<b>(1,183)</b> <b>(2.0%)</b>
* Over benchmark is primarily in the Insurance Premiums line item.						
<b>Constable #2 (1201)</b>						
Personnel	75,908	17,845	23.5%	<b>58,063</b>	26.9%	<b>2,591</b> <b>3.4%</b>
Supplies and services *	7,031	2,748	39.1%	<b>4,283</b>	25.0%	<b>(991)</b> <b>(14.1%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>82,939</b>	<b>20,594</b>	<b>24.8%</b>	<b>62,345</b>		<b>1,601</b> <b>0.2%</b>
* Over benchmark is primarily in the Insurance Premiums, Clothing, Uniforms & Safety Apparel and Automotive Repair & Maintenance Services line items.						
<b>Constable #3 (1202)</b>						
Personnel	-	-	0.0%	-	26.9%	- <b>26.9%</b>
Supplies and services	1,916	280	14.6%	<b>1,636</b>	25.0%	<b>199</b> <b>10.4%</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>1,916</b>	<b>280</b>	<b>14.6%</b>	<b>1,636</b>		<b>199</b> <b>10.4%</b>
<b>County Administrator (0100)</b>						
Personnel	1,247,440	296,079	23.7%	<b>951,361</b>	26.9%	<b>39,770</b> <b>3.2%</b>
Supplies and services *	175,889	53,083	30.2%	<b>122,806</b>	25.0%	<b>(9,111)</b> <b>(5.2%)</b>
Capital outlay	-	-	0.0%	-	0.0%	- <b>0.0%</b>
<b>Total Expenditures</b>	<b>1,423,329</b>	<b>349,162</b>	<b>24.8%</b>	<b>1,074,167</b>		<b>30,660</b> <b>0.2%</b>
* Over benchmark is primarily in the Insurance Premiums line item.						

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>County Administrator- Communications (1601)</b>							
Personnel	102,222	22,096	21.6%	80,126	26.9%	5,425	5.3%
Supplies and services *	60,248	20,911	34.7%	39,337	25.0%	(5,849)	(9.7%)
Capital outlay	48,681	10,771	22.1%	37,910	25.0%	1,400	2.9%
<b>Total Expenditures</b>	<b>211,151</b>	<b>53,777</b>	<b>25.6%</b>	<b>157,374</b>		<b>977</b>	<b>(0.6%)</b>
<i>* Over benchmark is primarily in the Software Upgrades, Contract Costs and Travel Expenses line items.</i>							
<b>County Administrator-Conflict Administrator (1004)</b>							
Personnel	64,352	15,133	23.5%	49,219	26.9%	2,193	3.4%
Supplies and services	1,518,037	349,004	23.0%	1,169,033	25.0%	30,505	2.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,582,389</b>	<b>364,137</b>	<b>84.5%</b>	<b>1,218,252</b>		<b>32,698</b>	<b>(59.5%)</b>
<b>County Administration-Election Services (0600)</b>							
Personnel	232,204	42,461	18.3%	189,743	26.9%	20,055	8.6%
Supplies and services *	296,948	166,454	56.1%	130,494	25.0%	(92,217)	(31.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>529,152</b>	<b>208,915</b>	<b>41.0%</b>	<b>320,237</b>		<b>(72,162)</b>	<b>(16.0%)</b>
<i>* Over benchmark is primarily in the Printing &amp; Microfilming, General Consumable Supplies, Other Operating Equipment Lease &amp; Rental and Data Processing/Computer Equipment Repair &amp; Maintenance line items.</i>							
<b>County Administration-Emergency Services (3500)</b>							
Personnel	81,699	18,124	22.2%	63,575	26.9%	3,871	4.7%
Supplies and services	30,392	4,588	15.1%	25,804	25.0%	3,010	9.9%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>112,091</b>	<b>22,713</b>	<b>20.3%</b>	<b>89,378</b>		<b>6,881</b>	<b>4.7%</b>

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>County Assessor (0300)</b>						
Personnel	1,627,734	362,226	22.3%	<b>1,265,508</b>	26.9%	<b>76,010</b> 4.7%
Supplies and services	398,798	74,909	18.8%	<b>323,889</b>	25.0%	<b>24,791</b> 6.2%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>2,026,532</b>	<b>437,135</b>	<b>21.6%</b>	<b>1,589,397</b>		<b>100,801</b> 3.4%
<b>County Attorney- Civil (0800)</b>						
Personnel	712,107	167,248	23.5%	<b>544,859</b>	26.9%	<b>24,473</b> 3.4%
Supplies and services *	24,915	8,607	34.5%	<b>16,308</b>	25.0%	<b>(2,378)</b> (9.5%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>737,022</b>	<b>175,855</b>	<b>23.9%</b>	<b>561,167</b>		<b>22,095</b> 1.1%
* Over benchmark is primarily in the Insurance Premiums line item.						
<b>County Attorney- Criminal (0801)</b>						
Personnel	3,049,129	673,866	22.1%	<b>2,375,263</b>	26.9%	<b>147,054</b> 4.8%
Supplies and services *	214,438	69,938	32.6%	<b>144,500</b>	25.0%	<b>(16,328)</b> (7.6%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>3,263,567</b>	<b>743,803</b>	<b>22.8%</b>	<b>2,519,764</b>		<b>130,726</b> 2.2%
* Over benchmark is primarily in the Insurance Premiums line item.						
<b>County Attorney- Administration (0802)</b>						
Personnel	374,121	87,900	23.5%	<b>286,221</b>	26.9%	<b>12,825</b> 3.4%
Supplies and services	228,801	43,569	19.0%	<b>185,232</b>	25.0%	<b>13,631</b> 6.0%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>602,922</b>	<b>131,469</b>	<b>22.2%</b>	<b>471,453</b>		<b>26,456</b> 2.8%

**General Fund Financial Report  
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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		% of Budget	(Over) / Under	% of Budget	Pay Periods Months 7 3	(Over) / Under	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual						
<b>County Attorney-Victim Services (1300)</b>								
Personnel	258,412	58,235	22.5%	200,177	26.9%		11,338	4.4%
Supplies and services *	3,355	3,309	98.6%	46	25.0%		(2,470)	(73.6%)
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>261,767</b>	<b>61,543</b>	<b>23.5%</b>	<b>200,224</b>			<b>8,868</b>	<b>1.5%</b>
* Over benchmark is primarily in the Insurance Premiums line item.								
<b>County Recorder (0500)</b>								
Personnel	463,565	101,889	22.0%	361,676	26.9%		22,917	4.9%
Supplies and services *	246,905	102,398	41.5%	144,507	25.0%		(40,672)	(16.5%)
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>710,470</b>	<b>204,287</b>	<b>28.8%</b>	<b>506,183</b>			<b>(17,755)</b>	<b>(3.8%)</b>
* Over benchmark is primarily in the Printing & Microfilming, Insurance Premiums and Poll Workers line items.								
<b>County Treasurer (0200)</b>								
Personnel	652,414	148,987	22.8%	503,427	26.9%		26,663	4.1%
Supplies and services *	173,858	49,140	28.3%	124,718	25.0%		(5,676)	(3.3%)
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>826,272</b>	<b>198,127</b>	<b>24.1%</b>	<b>628,145</b>			<b>20,987</b>	<b>0.9%</b>
* Over benchmark is primarily in the Postage and Insurance Premiums line item.								
<b>Development Services- Administration (2700)</b>								
Personnel	638,075	133,862	21.0%	504,213	26.9%		37,927	5.9%
Supplies and services *	174,077	55,189	31.7%	118,888	25.0%		(11,670)	(6.7%)
Capital outlay	-	-	0.0%	-	0.0%		-	0.0%
<b>Total Expenditures</b>	<b>812,152</b>	<b>189,051</b>	<b>23.7%</b>	<b>623,101</b>			<b>26,258</b>	<b>1.3%</b>
* Over benchmark is primarily in the Small Tools Less Than \$2,000, Insurance Premiums and User License Agreement line items.								

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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)	
	Budget	Actual	% of Budget	(Over) / Under			% of Budget
<b>Development Services- Building Safety (2702)</b>							
Personnel	485,687	101,713	20.9%	<b>383,974</b>	26.9%	<b>29,049</b>	<b>6.0%</b>
Supplies and services *	38,245	22,772	59.5%	<b>15,473</b>	25.0%	<b>(13,210)</b>	<b>(34.5%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>523,932</b>	<b>124,484</b>	<b>23.8%</b>	<b>399,448</b>		<b>15,839</b>	<b>1.2%</b>
* Over benchmark is primarily in the Insurance Premiums and User License Agreement line items.							
<b>Development Services- Environmental (2703)</b>							
Personnel	280,943	63,357	22.6%	<b>217,586</b>	26.9%	<b>12,282</b>	<b>4.4%</b>
Supplies and services *	26,818	14,541	54.2%	<b>12,277</b>	25.0%	<b>(7,837)</b>	<b>(29.2%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>307,761</b>	<b>77,898</b>	<b>25.3%</b>	<b>229,863</b>		<b>4,445</b>	<b>(0.3%)</b>
* Over benchmark is primarily in the Other Purchased Services, Insurance Premiums and User License Agreement line items.							
<b>Development Services- Planning and Zoning (2705)</b>							
Personnel	783,509	167,313	21.4%	<b>616,196</b>	26.9%	<b>43,632</b>	<b>5.6%</b>
Supplies and services *	75,075	37,852	50.4%	<b>37,223</b>	25.0%	<b>(19,083)</b>	<b>(25.4%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>858,584</b>	<b>205,165</b>	<b>23.9%</b>	<b>653,419</b>		<b>24,549</b>	<b>1.1%</b>
* Over benchmark is primarily in the Insurance Premiums, User License Agreement and Dues & Memberships line items.							
<b>Development Services- Customer Service (2706)</b>							
Personnel	318,684	54,027	17.0%	<b>264,657</b>	26.9%	<b>31,773</b>	<b>10.0%</b>
Supplies and services *	27,962	24,135	86.3%	<b>3,827</b>	25.0%	<b>(17,144)</b>	<b>(61.3%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>346,646</b>	<b>78,162</b>	<b>22.5%</b>	<b>268,484</b>		<b>14,629</b>	<b>2.5%</b>
* Over benchmark is primarily in the Insurance Premiums and User License Agreement line items.							

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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual				Pay Periods	7	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	Months	3	
					% of Budget	(Over) / Under	
<b>Financial Services (1900)</b>							
Personnel	1,392,516	308,458	22.2%	1,084,058	26.9%	66,450	4.8%
Supplies and services	92,291	22,658	24.6%	69,633	25.0%	414	0.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,484,807</b>	<b>331,117</b>	<b>22.3%</b>	<b>1,153,690</b>		<b>66,864</b>	<b>2.7%</b>
<b>General Services (2200)</b>							
Personnel	1,754,447	387,761	22.1%	1,366,686	26.9%	84,590	4.8%
Supplies and services *	578,073	147,181	25.5%	430,892	25.0%	(2,663)	(0.5%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,332,520</b>	<b>534,943</b>	<b>22.9%</b>	<b>1,797,577</b>		<b>81,926</b>	<b>2.1%</b>
* Over benchmark is primarily in the Insurance Premiums, Communication Equipment Repair & Maintenance Services and Data Processing/Computer Equipment Repair & Maintenance Services line items.							
<b>Health-Medical Eligibility (5700)</b>							
Personnel	61,533	14,566	23.7%	46,967	26.9%	2,000	3.3%
Supplies and services	11,376,433	2,718,608	23.9%	8,657,825	25.0%	125,501	1.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>11,437,966</b>	<b>2,733,174</b>	<b>23.9%</b>	<b>8,704,792</b>		<b>127,501</b>	<b>1.1%</b>
<b>Human Resources (2100)</b>							
Personnel	626,830	131,076	20.9%	495,754	26.9%	37,686	6.0%
Supplies and services	165,627	28,146	17.0%	137,481	25.0%	13,260	8.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>792,457</b>	<b>159,223</b>	<b>20.1%</b>	<b>633,234</b>		<b>50,946</b>	<b>4.9%</b>

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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		Actual Vs Benchmark Variance Favorable (Unfavorable)		
	Budget	Actual	% of Budget	(Over) / Under		7 Months	3
<b>Information Technology Services (2500)</b>							
Personnel	1,852,296	375,020	20.2%	<b>1,477,276</b>	26.9%	<b>123,675</b>	<b>6.7%</b>
Supplies and services	1,207,381	220,188	18.2%	<b>987,193</b>	25.0%	<b>81,658</b>	<b>6.8%</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>3,059,677</b>	<b>595,208</b>	<b>23.1%</b>	<b>2,464,469</b>		<b>205,333</b>	<b>1.9%</b>
<b>Information Technology Services- GIS (2704)</b>							
Personnel	334,521	56,016	16.7%	<b>278,505</b>	26.9%	<b>34,047</b>	<b>10.2%</b>
Supplies and services *	120,752	99,574	82.5%	<b>21,178</b>	25.0%	<b>(69,386)</b>	<b>(57.5%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>455,273</b>	<b>155,590</b>	<b>34.2%</b>	<b>299,683</b>		<b>(35,339)</b>	<b>(9.2%)</b>
* Over benchmark is primarily in the Insurance Premiums and User License Agreement line items.							
<b>Justice Court #1 (1100)</b>							
Personnel	1,018,197	242,382	23.8%	<b>775,815</b>	26.9%	<b>31,748</b>	<b>3.1%</b>
Supplies and services *	109,706	45,923	41.9%	<b>63,783</b>	25.0%	<b>(18,497)</b>	<b>(16.9%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>1,127,903</b>	<b>288,305</b>	<b>25.6%</b>	<b>839,598</b>		<b>13,251</b>	<b>(0.6%)</b>
* Over benchmark is primarily in the Office Supplies, Insurance Premiums, Data Processing/Computer Equipment Repair & Maintenance and Jury Fees & Expenses line items.							
<b>Justice Court #2 (1101)</b>							
Personnel	361,847	86,522	23.9%	<b>275,325</b>	26.9%	<b>10,899</b>	<b>3%</b>
Supplies and services *	45,658	14,023	30.7%	<b>31,635</b>	25.0%	<b>(2,608)</b>	<b>(5.7%)</b>
Capital outlay	-	-	0.0%	-	0.0%	-	<b>0.0%</b>
<b>Total Expenditures</b>	<b>407,505</b>	<b>100,544</b>	<b>24.7%</b>	<b>306,961</b>		<b>8,291</b>	<b>0.3%</b>
* Over benchmark is primarily in the Insurance Premiums line item.							

# General Fund Financial Report July 2016 through September 2016 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 September 30, 2016

As of September 6, 2016	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Justice Court #3 (1102)</b>							
Personnel	302,059	70,887	23.5%	231,172	26.9%	10,437	3.5%
Supplies and services *	39,687	11,524	29.0%	28,163	25.0%	(1,602)	(4.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>341,746</b>	<b>82,410</b>	<b>24.5%</b>	<b>259,336</b>		<b>8,835</b>	<b>0.5%</b>
* Over benchmark is primarily in the Insurance Premiums and Training & School Classes line items.							
<b>Juvenile Court- Administration (1700)</b>							
Personnel	1,196,258	275,356	23.0%	920,902	26.9%	46,714	3.9%
Supplies and services *	354,162	88,936	25.1%	265,226	25.0%	(395)	(0.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,550,420</b>	<b>364,291</b>	<b>24.6%</b>	<b>1,186,129</b>		<b>46,319</b>	<b>0.4%</b>
* Over benchmark is primarily in the Reporting & Transcribing, Insurance Premiums and Communication Equipment Repair & Maintenance Services line items.							
<b>Juvenile Court- Detention (1800)</b>							
Personnel	2,838,175	671,251	23.7%	2,166,924	26.9%	92,873	3.3%
Supplies and services *	619,880	157,692	25.4%	462,188	25.0%	(2,722)	(0.4%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,458,055</b>	<b>828,943</b>	<b>24.9%</b>	<b>2,629,112</b>		<b>90,151</b>	<b>0.1%</b>
* Over benchmark is primarily in the Building Supplies, Insurance Premiums and User License Agreement line items.							
<b>Legal Defender (2000)</b>							
Personnel	1,145,399	281,211	24.6%	864,188	26.9%	27,166	2.4%
Supplies and services *	108,342	29,210	27.0%	79,132	25.0%	(2,124)	(2.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,253,741</b>	<b>310,421</b>	<b>24.9%</b>	<b>943,320</b>		<b>25,041</b>	<b>0.1%</b>
* Over benchmark is primarily in the EDP System Support Services, Insurance Premiums and Duplicating Equipment Repair & Maintenance line items.							

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## Expenditures- Comparison to Budget (Continued):

Yuma County  
Finance Department

### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Non-Department (1600)</b>							
Personnel	230,000	-	0.0%	230,000	26.9%	61,923	26.9%
Supplies and services *	2,369,103	830,331	35.0%	1,538,772	25.0%	(238,055)	(10.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,599,103</b>	<b>830,331</b>	<b>32.0%</b>	<b>1,768,772</b>		<b>(176,132)</b>	<b>(7.0%)</b>
* Over benchmark is primarily in the Materials Transportation (YCIPTA), Automotive Repair & Maintenance Services, Legislative Impact and Other Miscellaneous Expense line items along with line items for outside agencies.							
<b>Public Defender (1400)</b>							
Personnel	1,895,235	424,990	22.4%	1,470,245	26.9%	85,266	4.5%
Supplies and services	368,519	67,099	18.2%	301,420	25.0%	25,031	6.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,263,754</b>	<b>492,088</b>	<b>21.8%</b>	<b>1,771,666</b>		<b>110,297</b>	<b>3.2%</b>
<b>Public Fiduciary (6100)</b>							
Personnel	501,853	113,415	22.6%	388,438	26.9%	21,699	4.3%
Supplies and services	148,651	27,512	18.5%	121,139	25.0%	9,650	6.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>650,504</b>	<b>140,928</b>	<b>22.2%</b>	<b>509,576</b>		<b>31,349</b>	<b>2.8%</b>
<b>Public Works- Solid Waste (4600)</b>							
Personnel	315,905	64,000	20.3%	251,905	26.9%	21,052	6.7%
Supplies and services	284,276	43,944	15.5%	240,332	25.0%	27,125	9.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>600,181</b>	<b>107,943</b>	<b>18.6%</b>	<b>492,238</b>		<b>48,177</b>	<b>6.4%</b>
<b>Public Works- Parks (7200)</b>							
Personnel	2,756	372	13.5%	2,384	26.9%	370	13.4%
Supplies and services	3,668	608	16.6%	3,060	25.0%	309	8.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>6,424</b>	<b>980</b>	<b>15.3%</b>	<b>5,444</b>		<b>679</b>	<b>9.7%</b>

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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
Finance Department**

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under		
<b>School Superintendent (8000)</b>						
Personnel	362,239	85,166	23.5%	277,073	26.9%	12,360 3.4%
Supplies and services *	36,011	18,293	50.8%	17,718	25.0%	(9,290) (25.8%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>398,250</b>	<b>103,459</b>	<b>26.1%</b>	<b>294,791</b>	<b>3,070</b>	<b>(1.1%)</b>
* Over benchmark is primarily in the Insurance Premiums, Dues & Memberships and Training & School Classes line items.						
<b>Sheriff (3300)</b>						
Personnel	8,581,057	1,959,753	22.8%	6,621,304	26.9%	350,531 4.1%
Supplies and services *	1,322,350	454,865	34.4%	867,485	25.0%	(124,277) (9.4%)
Capital outlay *	105,000	38,557	36.7%	66,443	25.0%	(12,307) (11.7%)
<b>Total Expenditures</b>	<b>10,008,407</b>	<b>2,453,176</b>	<b>25.8%</b>	<b>7,555,231</b>	<b>213,947</b>	<b>(0.8%)</b>
* Over benchmark in Supplies & Services is primarily in the Clothing, Uniforms & Safety Apparel, Travel Expenses, Insurance Premiums, Maintenance Equipment Repair & Maintenance Services, Building Repair & Maintenance Services and Subscriptions line items. Over benchmark in Capital Outlay is primarily in the Boats and Data Processing Equipment line items.						
<b>Sheriff- Medical Examiner (3302)</b>						
Personnel	303,298	72,995	24.1%	230,303	26.9%	8,662 2.9%
Supplies and services *	285,648	113,253	39.6%	172,395	25.0%	(41,841) (14.6%)
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>588,946</b>	<b>186,248</b>	<b>31.6%</b>	<b>402,698</b>	<b>(33,179)</b>	<b>(6.6%)</b>
* Over benchmark is primarily in the Contract Costs and Insurance Premiums line items.						
<b>Superior Court (1000)</b>						
Personnel	2,890,672	626,465	21.7%	2,264,207	26.9%	151,793 5.3%
Supplies and services	240,077	56,484	23.5%	183,593	25.0%	3,535 1.5%
Capital outlay	-	-	0.0%	-	0.0%	- 0.0%
<b>Total Expenditures</b>	<b>3,130,749</b>	<b>682,949</b>	<b>21.8%</b>	<b>2,447,800</b>	<b>155,328</b>	<b>3.2%</b>

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**Expenditures- Comparison to Budget (Continued):**

**Yuma County  
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**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual				Pay Periods Months	7 3	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Superior Court- Security (1001)</b>							
Personnel	560,183	122,554	21.9%	437,629	26.9%	28,264	5.0%
Supplies and services *	26,154	17,704	67.7%	8,450	25.0%	(11,165)	(42.7%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>586,337</b>	<b>140,258</b>	<b>23.9%</b>	<b>446,079</b>		<b>17,099</b>	<b>1.1%</b>
* Over benchmark is primarily in the Building Supplies, Insurance Premiums, Communication Equipment Repair & Maintenance Services and Other Repair & Maintenance Services line items.							
<b>Superior Court- Collections (1002)</b>							
Personnel	368,952	87,939	23.8%	281,013	26.9%	11,395	3.1%
Supplies and services *	46,238	20,702	44.8%	25,536	25.0%	(9,143)	(19.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>415,190</b>	<b>108,641</b>	<b>26.2%</b>	<b>306,549</b>		<b>2,252</b>	<b>(1.2%)</b>
* Over benchmark is primarily in the EDP System Support Services and Insurance Premiums line items.							
<b>Superior Court- Trial Services (1003)</b>							
Personnel	206,896	48,769	23.6%	158,127	26.9%	6,934	3.4%
Supplies and services	368,017	47,151	12.8%	320,866	25.0%	44,854	12.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>574,913</b>	<b>95,919</b>	<b>18.6%</b>	<b>478,994</b>		<b>51,788</b>	<b>6.4%</b>
<b>Superior Court- IT Personnel Service (1005)</b>							
Personnel	305,937	56,986	18.6%	248,951	26.9%	25,382	8.3%
Supplies and services *	184,098	49,915	27.1%	134,183	25.0%	(3,891)	(2.1%)
Capital outlay	-	-	0.0%	-	25.0%	-	25.0%
<b>Total Expenditures</b>	<b>490,035</b>	<b>106,901</b>	<b>33.0%</b>	<b>383,134</b>		<b>21,491</b>	<b>(8.0%)</b>
* Over benchmark is primarily in the Insurance Premiums line item.							

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**Expenditures- Comparison to Budget (Concluded):**

**Yuma County**  
Finance Department

**GENERAL FUND BUDGET AND ACTUAL SUMMARY**

By Department and Category  
For the Month Ending September 30, 2016

As of September 6, 2016	Year-to-Date Actual		Pay Periods		Actual Vs Benchmark Variance Favorable (Unfavorable)		
	Budget	Actual	Months	Months			
			% of Budget	(Over) / Under	% of Budget	(Over) / Under	

<b>General Fund Contingency</b>							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	500,000	-	0.0%	500,000	25.0%	125,000	25.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	12,951,830	-	0.0%	12,951,830	25.0%	3,237,958	25.0%
Reserves	-	-	0.0%	-	25.0%	-	25.0%
<b>Total</b>	<b>13,451,830</b>	<b>-</b>	<b>0.0%</b>	<b>13,451,830</b>	<b>25.0%</b>	<b>3,362,958</b>	<b>25.0%</b>

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.