



YUMA COUNTY

PAFR

Popular Annual Financial Report For The Fiscal Year Ended June 30, 2019



"Yuma County Government is dedicated to providing customer-focused service to enhance the health, safety, well-being and future of our entire community"

This page intentionally left blank

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

Dear Citizens of Yuma County,

The Yuma County - Financial Services Department is pleased to present our seventeenth Popular Annual Financial Report (PAFR).

This report provides a summary of the County's financial information in a simple, easy to read format. We hope this report gives you a better understanding of County Government, local economic factors, and our financial condition.

Information in this report is taken from our 2019 Yuma County Comprehensive Annual Financial Report (CAFR). The CAFR contains management's representations concerning the finances of Yuma County in the form of financial statements. The CAFR was prepared in conformance with U.S. Generally Accepted Accounting Principles (GAAP), was audited by Arizona State, Office of the Auditor General and received an unmodified opinion, the best audit opinion possible.

This Popular Annual Financial Report summarizes the financial activities of the primary government of Yuma County. The reports and statements contained within are condensed and simplified from our 2019 CAFR; containing all Yuma County governmental funds, based on GAAP, and account for all of Yuma County's expendable financial resources. Governmental funds seek to present and determine our financial position, not determine income. The modified accrual basis of accounting is used in this report, which means revenues are recognized when measurable and available, with expenditures recognized when incurred.

The Popular Annual Financial Report of Yuma County was introduced as a means of increasing public confidence in County government and its elected officials through easy, user-friendly financial reporting. The PAFR is unaudited; however, it is consistent with U.S. Generally Accepted Accounting Principles and governmental reporting standards used in the CAFR preparation.

As you review this report, we invite you to share any questions, concerns or comments you may have. We also encourage you to review Yuma County's Comprehensive Annual Financial Report, which is presented in the nature of full disclosure.

For more detailed information on the County's PAFR, CAFR, or other publicized financial reports; please visit our County's Administration Building, located at 198 S. Main Street; any of our County Libraries; or login to our County's website:

<https://www.yumacountyaz.gov/government/financial-services/reports/>

Respectfully,



Gilberto Villegas Jr.
Chief Financial Officer.

TABLE OF CONTENTS

Yuma County, Arizona

198 S. Main Street

Yuma, AZ 85364

(928) 373-1012

www.yumacountyaz.gov

Table of Contents

<u>Description</u>	<u>Page #</u>
Yuma County Profile & Board of Supervisors	1
Population & Employment	3
Revenues	4
Expenditures	6
Financial Statements - Brief	8
Taxes - Sales	10
Taxes - Property	11
General Fund - Operations	12
Long Term & Administration	13

Financial Services Department's Mission

Our mission is to provide all customers with professional, courteous and reliable services that are timely, accurate and valuable. To improve the efficiency and effectiveness of the agency and its related functions in furnishing support, training, and financial information pertinent to determining the financial position of the County that is interesting, relevant, and user friendly.

AWARD:



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Yuma County
Arizona**

For its Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award of Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2018. The award is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

To receive the award, a governmental unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal. The award is valid for a period of one year only, and Yuma County has received the award for the past seventeen (17) consecutive years.

We believe our current report continues to conform to Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

YUMA COUNTY, ARIZONA

Yuma County, bordered by California to the West and Mexico to the South, was founded in 1864 as one of the four original counties established by the first Territorial Legislature. It maintained its designated boundaries until 1983 when voters resolved to split Yuma County into La Paz County in the north and a “New” Yuma County in the south.

In 1540, just 48 years before Columbus stumbled upon the New World, 18 years after the conquest of Mexico by Cortez, and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the City of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

From the 1850’s to 1870’s steamboats on the Colorado River transported passengers and goods to various mines, military outposts and served the ports of Yuma, Laguna, Castle Dome, Norton’s Landing, Ehrenberg, Aubry, Ft. Mohave, and Hardyville.

For many years, Yuma served as the ‘Gateway to the West’ bringing thousands from around the world in search of gold. In 1870 the Southern Pacific Railroad bridged the river and in 1915 the ‘Ocean-to-Ocean’ bridge became the first highway crossing the Colorado River

Yuma County’s 5,522 square miles of desert land accented by rugged mountains contains an abundance of arable land in its valleys, irrigated by the Colorado River. The diverse economy of Yuma County is based on a variety of agricultural, tourism, service, wholesale and retail industries as well as hosting two military installations. Government services is another of its principal industries for employment.

The ten principal employers are:

Employer	Total Employment
Yuma Union High School District	3,100
Yuma Proving Ground	2,382
Yuma Regional Medical Center	2,300
Yuma County	1,437
Yuma Elementary School District #1	1,400
City of Yuma	1,274
TRAX International	1,125
Arizona Western College	987
ACCT	900
Convey Health solutions	900
Total County Employment	97,462

Source: Greater Yuma Economic Development Corporation

During the winter months, population doubles with winter visitors affectionately known as ‘snow birds’.

Yuma County provides an ample range of governmental and community services. These services can be divided into two categories: mandated and optional. Mandated services are services the County is required to provide by either Federal or State legislative bodies. Optional services are services the County is not required to provide, but chooses to do so for the overall benefit of its citizens, as guided by the citizens.

Mandated: Superior and Justice Courts, Adult and Juvenile Probation/Detention, Law Enforcement, Public and Legal Defenders, Recording of Deeds, Indigent health and mental health care, Immunization and disease control, Sanitation inspections, Rabies and vector control, Treasury functions, Land use planning and zoning, Building code enforcement, Elections and Voter registration, School Superintendent, and Road maintenance.

Optional: Libraries, Parks, Solid waste collection, Improvement districts, New road construction, Cable TV franchise, AIDS / cardiovascular injury prevention programs, Flood control, Emergency management (other than for hazardous materials), Public housing, Economic development, and Job training.

Along with providing the standard County services such as administration, tax collection and roads, Yuma County also maintains the Jail District, Library District, Flood Control District, Health District and many Improvement Districts.

BOARD OF SUPERVISORS

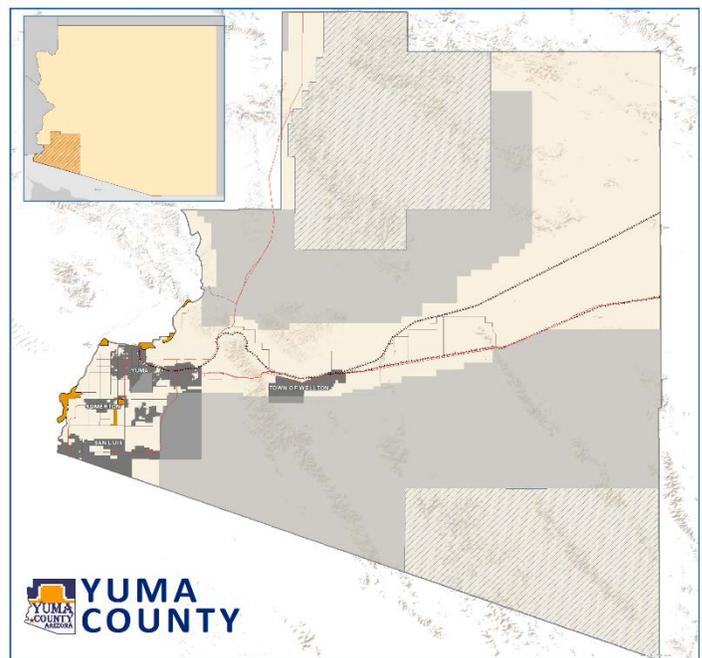


The governing body of Yuma County is the Board of Supervisors. A five-member Board of Supervisors (the Board) carries out the governmental and administrative affairs of the County. Each member is elected from a designated district to serve a four-year concurrent term. The Board members collectively select the chair.

The Board is empowered, by state law, to adopt ordinances, establish programs, levy taxes, appropriate funds, appoint officials, zone property and regulate development in the unincorporated areas of the County.

In addition, members represent the County on numerous intergovernmental agencies.

The Board is also responsible for establishing the policies of the County to provide guidance to the various County departments, and appointing a County Administrator who is responsible for the general administrative and overall operations of the various departments of the County. Additionally, the Board furnishes budget authority to all other County Elected Officials and the Court System.



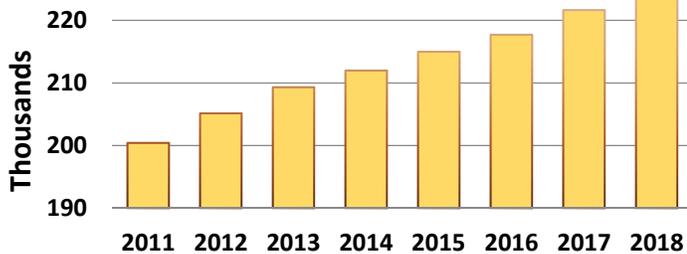
Not only has Yuma County received the PAFR Award for Outstanding Achievement in Popular Annual Financial Reporting for the past **17** years; it has also received the Certificate of Achievement for Excellence in Financial Reporting for the past **18** years, as awarded by the Government Finance Officers Association for its Comprehensive Annual Financial Report (CAFR).

POPULATION

As of December 31, 2018, Yuma County’s estimated annual population had grown by **15.05%** since the 2010 census (195,751) to a total estimated population of **225,212**. This is above the State of Arizona’s growth rate of **10.7%** during the same period. State’s current total population is estimated at **7,076,199**.

Yuma County Population Growth

Source: Arizona Dept of Administration

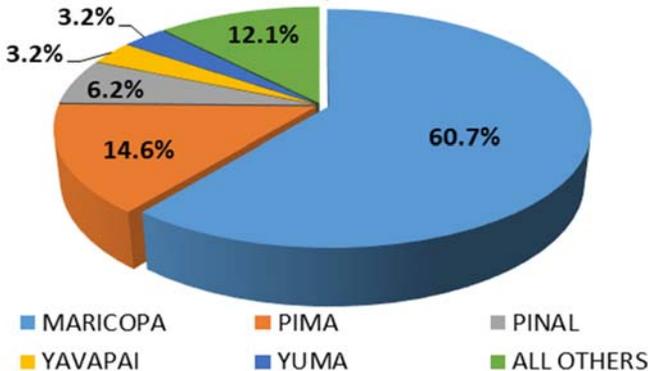


Yuma County represents **3.2%** of the total state population. Ranks fifth (5th) within the fifteen counties within the State:

State of Arizona

Percentage of Population by County

Source: Arizona Dept of Administration



The majority of the population of Yuma County resides in the City of Yuma (45.9%). The Cities of San Luis, Somerton, Town of Wellton and unincorporated areas account for 16.1%, 7.7%, 1.4% and 28.8% respectively.

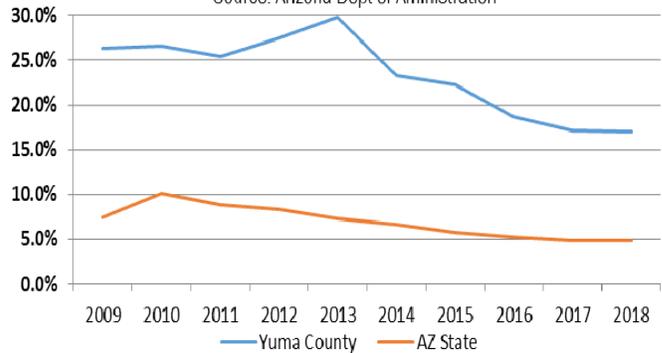
EMPLOYMENT

Yuma County’s unemployment rate on December 31, 2018 was **17.0%**, a (0.1)% **decrease** from the previous year’s. Historically, the County averages 23.39% (last 10 years) unemployment due to a large agricultural labor population. The chart below shows a 10 year history of Yuma County unemployment rates, not adjusted for seasonal workers, against the State of Arizona’s unemployment rates during the same periods.

UNEMPLOYMENT RATE

Calendar Year

Source: Arizona Dept of Administration

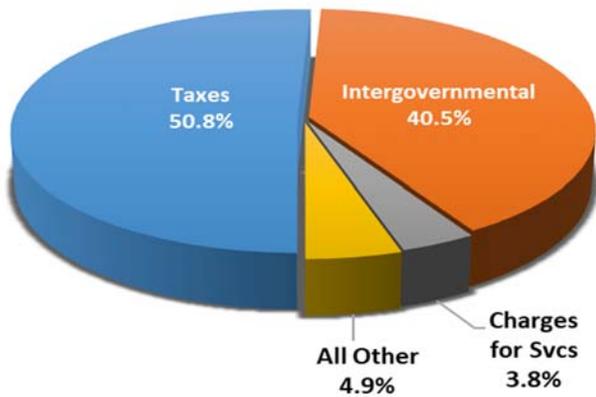


The Arizona Department of Administration (www.Laborstats.az.gov) reports the net change in employment for Yuma County compared to last year was a nominal increase of 1,000 new jobs, while the State of Arizona saw an increase of 799,900 as of the end of the fiscal year June 30, 2019:

Sector	Yuma Co	AZ State
Private Services	600	102,800
Mining & Construction	100	59,900
Manufacturing	300	19,900
Trade, Transport & Utilities	600	142,100
Education and Health	600	144,100
All Govt	(600)	150,900
All Other	(600)	180,200
Net Change	1,000	799,900

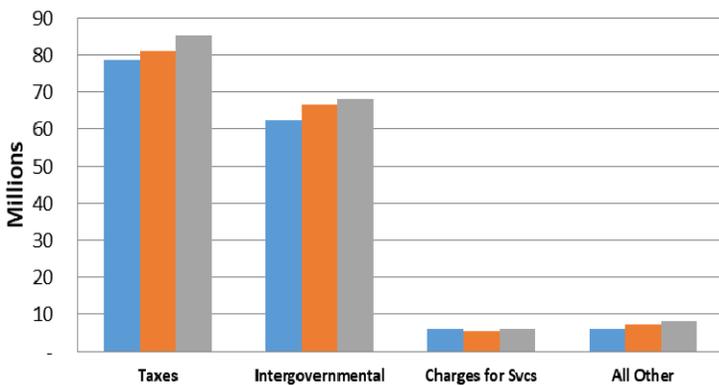
REVENUES - Governmental Funds

Yuma County’s Governmental Revenues totaled \$167,764,208 for fiscal year 2019. The majority (91.3%) of this year’s revenues are from two sources: **Taxes** (primarily property and sales) and **Intergovernmental** (Federal and State contributions including shared sales taxes).



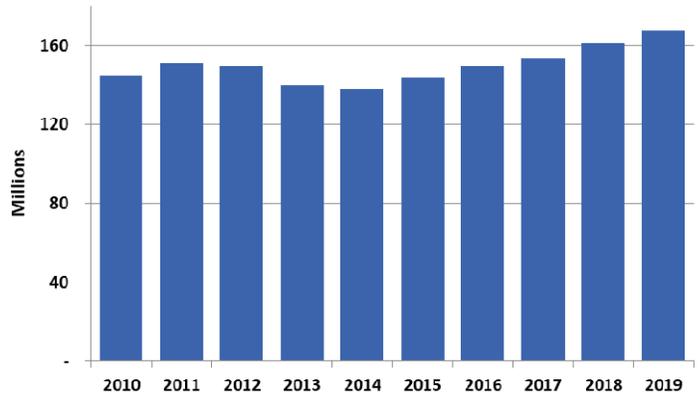
Below is a three year history of the three major governmental revenues. Fiscal year 2019 saw a **4.2%** increase over 2018; which in turn recorded a **4.86%** increase from fiscal year ending 2017 total revenues.

■ 2017 ■ 2018 ■ 2019



Governmental funds are used to account for all of Yuma County’s expendable financial governmental financial activities. Also, they are comprised of general, special revenue, debt service, and capital project funds.

Below is a ten year historical perspective of total governmental revenues. Total revenues over a ten year history have averaged a **1.5%** growth rate.



REVENUES - Local Tax Revenues

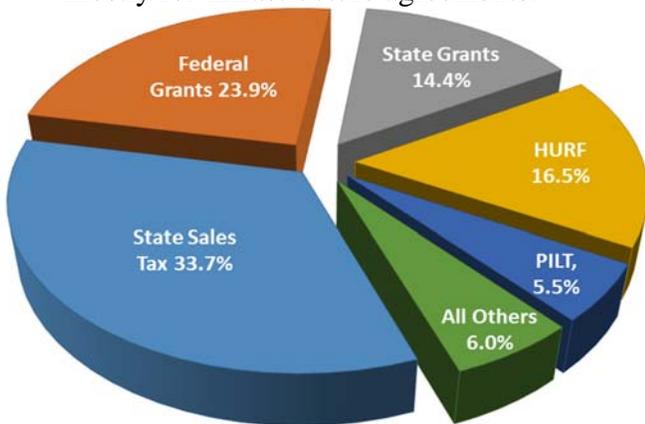
The largest local tax revenue source in the County Funds is Property Tax, which is based on assessed valuation. *Property taxes* accounted for **53.6%** or **\$45,698,950** of total local tax revenues; meanwhile, *County sales taxes* represented **35.5%** or **\$30,266,698** of the total local tax revenues of \$85,189,954.



Franchise Tax: applied to cable companies.
Auto in Lieu of tax: applies to all automobile licensing.

REVENUES - Intergovernmental

Intergovernmental revenues (\$67,977,372) are received from governmental entities outside Yuma County, such as the State or Federal government. State Shared Sales Taxes are applied to certain sales transactions state-wide; Grants from State or Federal Agencies are available to the County by meeting certain requirements and are restricted for use; Highway User Revenue Fund comes from a State tax applied to gasoline purchases; Payment in Lieu of Tax (PILT) is a Federal contribution for federal land use instead of property taxes; and All Other includes other State mandated share revenues and other agencies reimbursements mostly for infrastructure agreements.



Did you know?

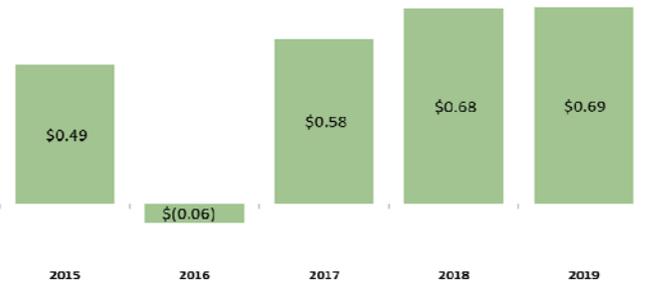
- In 1852 the US Army established Fort Yuma on Indian Hill
- In 1871 Arizona City was incorporated, and renamed in 1873 as Yuma.
- In 1951 Yuma Air field was a US Air Force Facility, renamed in Vincent Air Force base in 1956, signed over to the Navy in 1959 and has been a Marine Corps facility ever since.

Source: Visit Yuma website

REVENUES - Budget to Actual

Yuma County’s annual budget serves as a guide for County officials and appointed staff on how to responsibly manage the resources entrusted to them. It is important to continuously review the actual activity against the estimates made during budget. Tax revenues are difficult to predict as they are subject to volatile economic forces; thus Yuma County budgets conservatively.

Property Taxes: Actual collections exceeded the budgeted amounts by **1.52%** or \$686,084. The five year average variance between budgeted and actual revenues is a positive **1.11%** or \$473,879. Below is a chart showing property tax variance in millions of dollars.



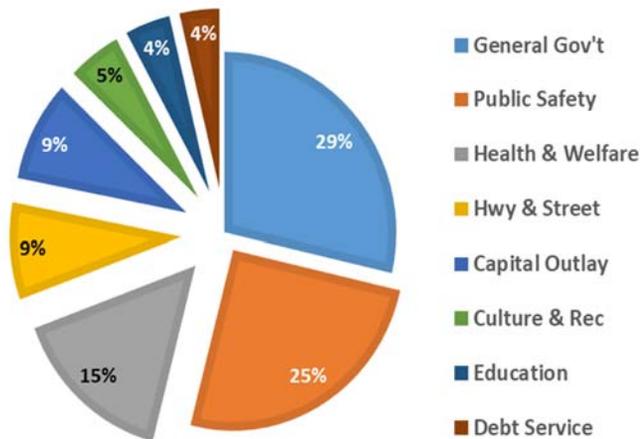
State Sales Taxes: Actual state shared sales tax revenues collections were very close to the budgeted amount. For the second consecutive year, collections exceeded budgeted amount; 5.0% for Current Fiscal year. Clear indication state economy is fully recuperated. The chart below shows the five year budget to actual variance for state Shared Sales Tax revenues in millions.



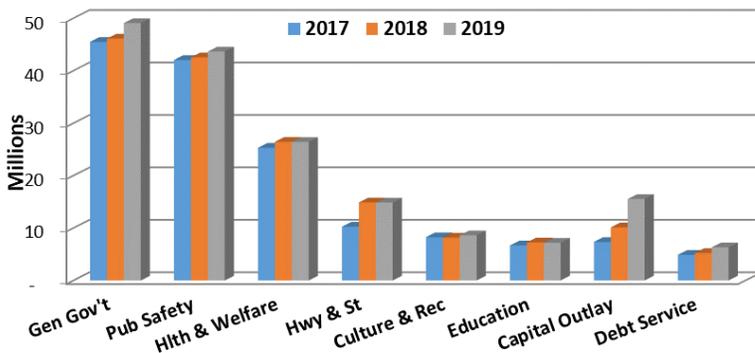
EXPENDITURES - Governmental Funds

In fiscal year 2019 total governmental revenues increased by \$6.7 million as compared to 2018 and expenditures saw an increase of \$10.8 million. Total expenditures at June 30, 2019 were \$171,695,643.

Functions provide a good reference about the services Yuma County provides. Major expenditure functions included *General Government, Public Safety, and Health and Welfare*; combined make up for 69.4% of total expenditures.

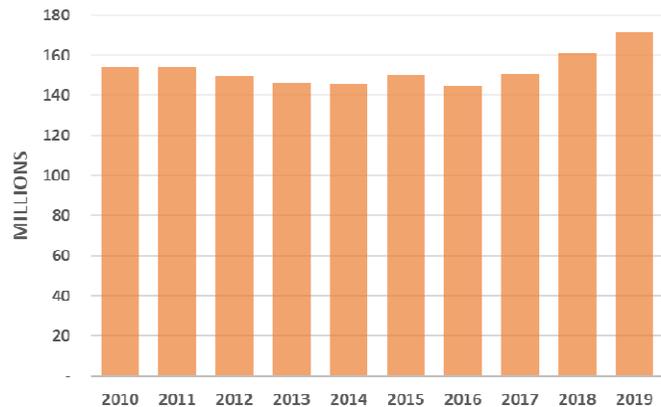


Below you will find a three year history of governmental funds expenditures.



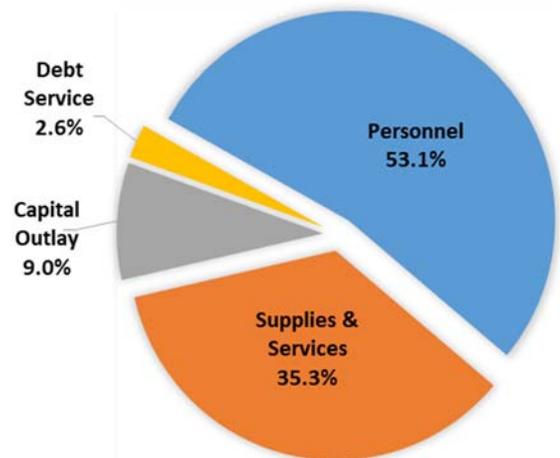
CAFR & PAFR can be found by visiting our website www.yumacountyaz.gov:

Below is a ten year historical perspective on total expenditures. Fiscal year 2019 saw an increase of 6.7% over the prior year. The main driver for the increase in current fiscal year was the additional investments in Capital outlay mostly infrastructure. This function recorded a 53.2% increase or \$5.4 Million as compared to the prior fiscal year.



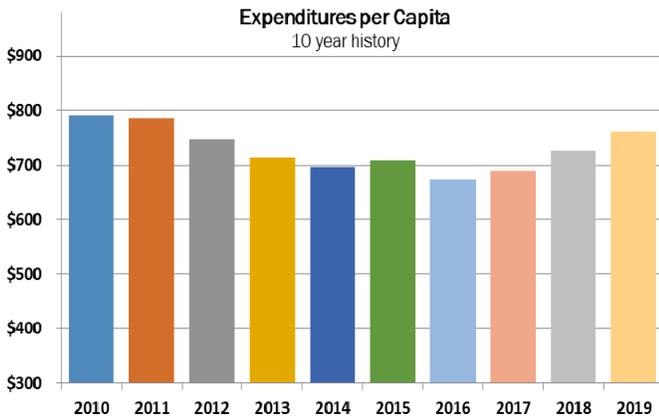
EXPENDITURES - Classes

Total expenditures can be segregated into four classes for more detailed analysis: *Personnel, Supplies and Services, Capital Outlay, and Debt Service.*



EXPENDITURES - Per Person

Expenditures per person (capita) as per latest population estimates, increased from prior year at a rate of 5.0% or \$37. However, for the last ten year average, the cost per person has been reducing at (1.6)% rate. For fiscal year 2019 the expenditure per person in Yuma County was \$762; \$34 ahead of the ten year average of \$728.



EXPENDITURES - Long Term Debt

Yuma County has principal debt outstanding of **\$54,885,448** in general obligations, pledged revenues, rural development loans, and capital leases.

The components of the total outstanding debt (principal) consists of (1) **\$33,625,000** on the 2005 voter approved general obligation debt issued to build, expand, and renovate public libraries throughout the County; (2) of **\$5,693,000** in General County pledged revenue debt obtained to refinance a bond obtained in 2013 for the East County Facility and acquire and renovate a building the County purchased to house administrative offices; (3) of **\$2,007,000** in General County issued to upgrade and replace decaying

infrastructure; (4) of **\$2,819,992** in Jail District pledged revenue debt issued in 2011 for refunding a prior bond issue; (5) of **\$2,071,000** in Jail District pledged revenue debt issued in 2017 for upgrading and replace decaying equipment in the Adult Detention Center; (6) of **\$4,795,000** recently issued to upgrade infrastructure and equipment acquisitions with upgrades, (7) of **\$2,533,463** rural development loans to be paid with special assessment, and (8) **\$1,340,993** capital lease outstanding.

Below is a six year comparison of Long Term Debt Principal per person, excluding rural loans and capital leases, reflecting an increase of \$4 from fiscal year 2018. Current long term debt (principal- general obligation and pledged revenues) per person is **\$227**.



For information on the County’s Debt Management Policy visit our website at:

<http://www.yumacountyaz.gov/departments-and-services/county-administrator/policies>.

Long Term Debt - Bond Types Defined

General Obligation Bonds - bond backed by the general taxing power and good name of the issuing government.

Pledged Revenue Bonds - bond issued with a pledge or guarantee that repayment will be made solely from revenues generated by a specific source.

Statements - Financial Activity (Sources & Uses)

The Sources & Uses statement of activity as well as the Benefits & Burdens statement are presented on a non-GAAP basis; however, they employ the same accounting basis as that used in preparation of the CAFR. For

more detailed information, please review the CAFR on our website at:

<http://www.yumacountyaz.gov/government/financial-services/reports>

Sources & Uses

Year Ended June 30, 2019 (in Millions)**

SOURCES:	General Fund		All Other Governmental Funds	
	2019	2018	2019	2018
Revenues:				
Taxes/Special Assessments	\$ 51.60	\$ 48.94	\$ 33.80	\$ 32.55
Licenses & Permits	0.77	0.66	0.55	0.48
Intergovernmental	27.71	26.47	40.26	40.09
Charges for Services	4.33	3.79	2.09	1.97
Fines & Forfeits	1.84	1.73	1.84	1.53
Miscellaneous	0.70	0.56	2.26	2.22
Total Revenues:	86.96	82.15	80.81	78.84
USES:				
Expenditures:				
General Government	44.00	41.20	5.07	4.93
Public Safety	13.68	13.26	29.97	29.31
Highways & Streets	-	-	14.86	14.89
Health, Welfare, & Sanitation	13.46	13.52	12.96	12.91
Culture & Recreation	0.01	0.01	8.59	8.19
Education	0.39	0.38	6.81	6.88
Capital Outlay	1.08	1.16	14.45	8.98
Debt Service	0.26	0.09	6.07	5.16
Total Expenditures:	72.88	69.61	98.78	91.24
Other Financing Sources & Uses:				
* Transfers In	0.44	0.02	15.53	14.71
* Transfers Out	(9.81)	(8.92)	(6.16)	(5.81)
Other Proceeds (Uses)	0.02	0.89	5.47	5.11
Total Sources & Uses:	(9.35)	(8.02)	14.84	14.01
Excess Sources Over/Under Use	\$ 4.73	\$ 4.53	\$ (3.14)	\$ 1.62

* Transfers In/Out are sources transferred from one fund to another within the organization.

** Figures are rounded, allow for rounding variance.

The 4.2% increase in County-wide revenues was primarily due to a Property taxes collection increase (4.5%). Total expenditures

experienced an increase of 6.7%. This structural imbalance, revenues less than expenses is addressed with fund balance.

Statements - Financial Position (Benefits & Burdens)

Benefits & Burdens

Year Ended June 30, 2019 (in Millions) *

	General Fund		All Governmental Funds	
	2019	2018	2019	2018
Benefits (Assets & Deferred Outflows)				
Cash & Investments	\$ 21.11	\$ 19.51	\$ 59.92	\$ 59.40
Receivables (net of allowances)				
Property Tax/Special Assessments	0.64	0.61	2.62	2.84
Other	0.15	0.11	0.81	0.82
Due from other Funds/Govts	12.17	6.86	7.88	9.03
Other Assets	0.24	0.43	6.38	4.78
Total Benefits:	\$ 34.32	\$ 27.52	\$ 77.61	\$ 76.88
Burdens (Liabilities & Deferred Inflows)				
Owed to Vendors	\$ 1.20	\$ 0.92	\$ 3.36	\$ 2.32
Owed to Employees	1.65	1.53	1.47	1.41
Due to other Funds/Govts	3.98	2.30	5.80	3.05
Deposits held by Cnty as Trustee	0.04	0.04	1.03	0.95
Debt Service (Principal/Interest)	-	-	1.20	1.11
Other Liabilities	0.73	0.75	2.89	3.02
Total Burden:	\$ 7.60	\$ 5.54	\$ 15.75	\$ 11.87
Benefits Over/ Burdens	\$ 26.71	\$ 21.98	\$ 61.87	\$ 65.01

* Figures are rounded, allow for rounding variance.

Financial Reports Defined

Financial Activity Statement: Also known as the Income Statement, provides a record of sources (revenue) and uses (expenditures) of providing County services.

- Excess Sources Over/(Under) Uses: Represents a Gain/(Loss) for the current year, similar to Net Income.

Financial Position Statement: Equivalent to the Balance Sheet, provides the benefits (assets and deferred outflows of resources) available to the County as well as the burdens (liabilities and deferred inflows of resources).

- Benefits Over/(Under) Liabilities: Represents the entity's Net Worth/Net Equity (components of which may be restricted in use due to various actions and statutes).

Taxes - Sales Tax

Yuma County currently has three active “transaction privilege (sales) taxes” which are: 1) General, 2) the Jail District, and 3) the Health District. The “sales” taxes are collected by the State of Arizona and are remitted to the County on a monthly basis.

HOW ARE MY TAXES USED?

County Sales Taxes	Rates	All Governmental Funds		Net Change	
		2018-19	2017-18	\$	%
General Purposes	0.5	\$ 13,613,472	\$ 12,846,034	\$ 767,438	6.0%
Jail District	0.5	13,614,191	12,846,259	767,932	6.0%
Health Services District	0.1	3,039,031	2,867,514	171,517	6.0%
Total County Sales Tax	1.1%	\$ 30,266,694	\$ 28,559,807	\$ 1,706,887	6.0%

Total County “sales” taxes increased 6.0%; or \$1,706,887 than the previous fiscal year. Reflection of the improving but always fluctuating local economy.

General Purpose sales taxes are collected to provide the necessary services to the citizens of Yuma County, including operational costs.

Jail District sales taxes are utilized only for the operation and maintenance of the adult detention center. No taxes are spent in the County’s General operations and/or other Districts. The voter approved tax is set to expire in December 2035.

Health Services District sales tax is utilized for operation and to provide certain mandated health services to the constituents of Yuma County.

Did you know?

The State of Arizona does not have a “Sales Tax”, instead it is a Transaction Privilege Tax (TPT), and it is a tax assessed to the vendor for the privilege of doing business in the State, but is usually passed onto the consumer.

Taxes - by Category

There are numerous categories and taxable activities with the sales taxes, the major categories for Yuma County are listed below, along with a comparison of current and ten years ago.

Category	2019	2010	% Change
Retail	\$ 8,483,844	\$ 5,681,134	49.33%
Restaurants & Bars	1,520,477	1,014,762	49.84%
Utilities	1,284,599	1,241,324	3.49%
Contracting	1,227,826	1,213,914	1.15%
Personal Prop Rental	424,154	334,824	26.68%
Hotel/Motel	333,396	259,160	28.64%
Communications	175,341	445,655	(60.66%)
Amusements	69,929	74,779	(6.49%)
Publishing	7,893	10,924	(27.74%)
All Other	86,013	68,389	25.77%
TOTAL	\$ 13,613,472	\$ 10,346,875	31.57%

Sales for current year were \$30,266,694 compared to prior year collections of \$28,559,807. Projection for the future growth of the local economy would be minimal or flat due mostly for the current year’s record breaking receipts.



Taxes - Property Tax

Primary Assessed values: The primary assessed valuation is a legislated valuation, which provides taxes for general operations (General Fund). The County’s primary property tax rate for fiscal Year ending June 30, 2019 is 2.5288 per \$100 valuation.

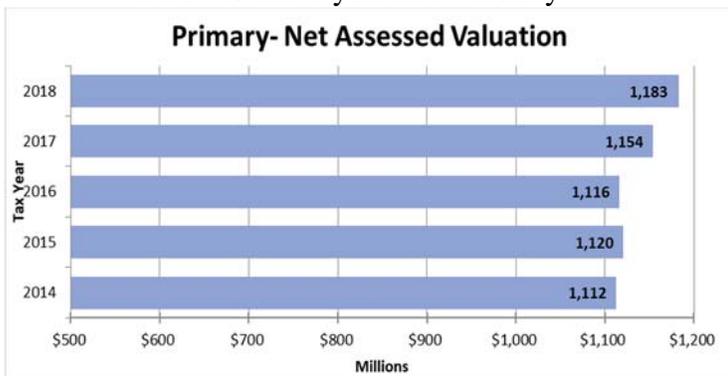
How is Residential Property Tax calculated?

Full Cash Value: \$100,000
 Assessed Valuation: 10%
 Primary Rate: 2.5288

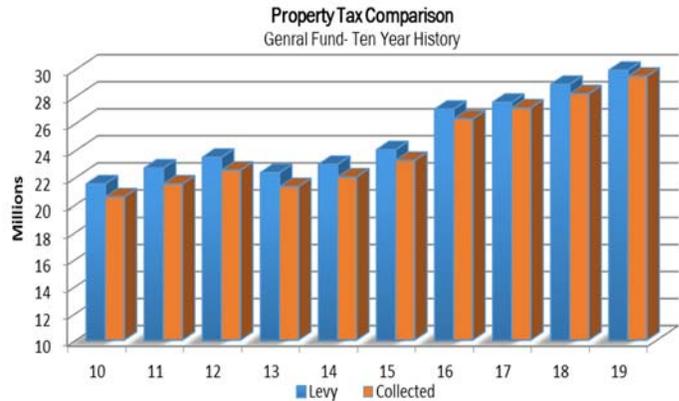
$\$100,000 \times .10 = \$10,000$
 $\$10,000 \div 100 = \100
 $\$100 \times 2.5288 = \252.88

Secondary Assessed values: The secondary assessed valuation is not restricted by statute; as such it is a better indicator of market conditions and currently is the basis for Yuma County’s Flood Control and Library Districts. Their rates this tax year were 0.2522 and 0.9034 respectively (Library debt 0.2426 and operations 0.6608).

Net Assessed Valuations (NAV): In “tax year” 2018, the net primary assessed valuation increased **2.51%** to \$1,183 million. For tax year 2015, the State legislature decided to make the net secondary assessed valuation the same as the net primary value. Below is a five year NAV history.



Tax Collections - Current GF: Real estate and personal property tax collections for the General Fund (general operations fund) tax levy were at 98.54% for FY 2019; a 0.93% increase in current year collections.



Tax Collection - Total Collected: Total property taxes collected amounted to \$43,958,107 out of the \$44,238,434 total levied. The \$280,377 is expected to be collected during the next fiscal year.

Look Ahead: In July 2019 the Yuma County Board of Supervisors voted NOT to increase the General Fund’s property tax rate of \$2.5288; total library district rate (operations \$0.6708 and debt service \$0.2429) increase \$0.0103 from tax year 2018; and flood district tax rate was decreased again to \$0.2419. The Board of Supervisor again mitigated the total increase in the Library district by decreasing the Flood tax rate. Minimizing then, the impact on constituents’ taxes.

Yuma County Assessor:
Joe Wehrle. (928) 373-6040
 Yuma County Treasurer:
Angela Pancrazi-Moreno (928) 539-7781

Both located at 192 S. Maiden Lane, Yuma, AZ 85364.

OPERATIONS - Net Position

At close of fiscal year 2019, the General Fund (general operations) maintained adequate cash and fund balance to carry forward to fiscal year 2020 for continued operations. General Fund saw a cash and investments increase of 8.2% from FY2018 while All Other Governmental Funds saw a cash and investments increase of 0.9%.

**Cash and Investments Balances at Fiscal Year End
All Governmental Funds**



General Fund balance saw an increase of 21.5% or \$4,734,073 over prior year. All Other Governmental Funds saw a decrease of (4.8)% or \$(3,141,116). Combined for All Governmental funds, total fund balances increased 1.8% or 41,592,957.

**Fund Balances at Year End
All Governmental Funds**



Follow Yuma County on Twitter:
<https://twitter.com/yumacountyaz>

Government-Wide (GW): Provides reader with a broader overview of the County’s finances, in a manner similar to a private-sector business. GW-Net Position (the difference between the sum of Assets and Deferred Outflows; AND the sum of Liabilities and Deferred Inflows) may serve as an indicator of the County’s overall financial condition. Net Position for FY 2019 increased over prior year by \$21.46 million. Here is a five year GW-Net position history.

**Government Wide-
Net Position**



The Net Position increased by 8.0% driven mainly a decrease in expenses, particularly in Public Safety and General Government due to reduction in pension and OPEB expenses. Also, total revenues increased 3.9% or \$6,477,055 as compared to FY18. Sales Tax accounts for the majority of the increase.

Net Position Composition

- (1) Net investment in capital assets, (land, buildings, machinery, equipment)
- (2) Restricted funds (subject to external restrictions)
- (3) Unrestricted funds (not subject to external restrictions).

Please review our Comprehensive Annual Financial Report for additional information.

5 year- Strategic Plan

The Strategic Plan, last adopted by the Board of Supervisors in July 2019, identifies a number of objectives the County intends to achieve. Objectives of the plan are integrated into the annual budget and provide performance measures in each agency budget. The new plan is intended to give direction rather than dictate department operations. It is a high level and open plan that provides departments the freedom to set their own strategic initiatives while aligning them with the Plan’s major objectives.

Comprehensive Plan

The Comprehensive Plan last adopted on February 22, 2012 is a 10 - year plan that identifies the desired physical development of the County. In addition to providing plans for land, open space, environment, and water resource development, the plan identifies strategies to bring about the desired improvements.

Capital Improvement Program

This program is a 5 - year plan of improvement projects, adaptive to the economic environment of the County. The program is administered on projects with expected costs of more than \$100,000 mainly construction with associated debt.

ALL Yuma County Reports can be found by visiting our website www.yumacountyaz.gov.

County Mission *Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being and future of our entire community.*

BOARD OF SUPERVISORS



Martin Porchas
1st District



Russell "Russ"
McCloud
2nd District



Darren Simmons
3rd District



Marco A. "Tony"
Reyes
4th District Chair.



Lynne Pancrazi
5th District

County Administrator - Susan K. Thorpe (Right)
The mission of the County Administrator’s Office is to ensure that the residents of Yuma County receive professional, high quality and cost effective services from all County departments; that Yuma County government is transparent in all respects; and, that County personnel are accessible and accountable to the people of Yuma County that we serve.



{This page is intentionally left blank}

