

# YUMA COUNTY



## Citizen's Annual Financial Report For Fiscal Year Ended June 30, 2010

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

# YUMA COUNTY

Dear Citizens of Yuma County,

We are pleased to present Yuma County's eighth Popular Annual Financial Report (PAFR), prepared by the Department of Financial Services. This report provides a summary of the County's financial information in a simplified 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 has been taken from the 2010 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 conformity with U.S. Generally Accepted Accounting Principles (GAAP), was audited by Heinfeld, Meech & Co., and received an unqualified opinion. That is the best audit opinion possible. For more information or detail, see the County's CAFR or this PAFR available at County Offices, or [www.yumacountyaz.gov](http://www.yumacountyaz.gov)

This Popular Annual Financial Report summarizes the financial activities of the primary government of Yuma County. The reports and statements contained in the PAFR condense and simplify our 2010 Comprehensive Annual Financial Report for all Yuma County governmental funds, based on GAAP. Governmental funds are used to account for all of Yuma County's expendable financial resources. Keep in mind that Governmental Funds seek to present and determine a financial position rather than the determination of income. The modified accrual basis of accounting is used in this report, which means revenues are recognized when measurable and available and expenditures 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 easier, more user-friendly financial reporting. The PAFR, although not audited, is consistent to U.S. Generally Accepted Accounting Principles (GAAP) 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 (CAFR), that is presented in the nature of full-disclosure. The CAFR and PAFR can be found at the Administration Building at 198 Main Street, any County Library location, by calling (928) 373-1012, or on the County's website [www.yumacountyaz.gov](http://www.yumacountyaz.gov).

Respectfully,



Scott Holt  
Director- Financial Services



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## - AWARDS -

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for the fiscal year ended June 30, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. (Yuma County has received a Popular Award for the last 8 consecutive years) We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

# Award for Outstanding Achievement in Popular Annual Financial Reporting

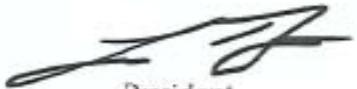
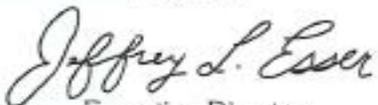
PRESENTED TO

**Yuma County  
Arizona**

**for the Fiscal Year Ended**

**June 30, 2009**



  
 President  
  
 Executive Director



# County Profile

## THE REPORTING ENTITY Yuma County (Abridged)

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, encompassing 5,522 square miles.

In 1540, just 48 years after 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 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving 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 new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

Much of Yuma County is desert land accented by rugged mountains. The Valley contains an abundance of arable land irrigated by the Colorado River.

The economy of the County is based largely on a variety of agricultural, service industries, wholesale and retail trade, military and government employment. During the winter months, the population nearly doubles with part-time residents, known as “snow birds”.

Land Allocation	
Indian reservations	0.2%
State of Arizona	7.7%
Individual or corporate	10.5%
U.S. Bureau of Land Mgmt.	14.8%
Other public lands	66.8%



# Board of Supervisors



**Top Left to Right:** Russell McCloud, Marco A. Reyes, Gregory S. Ferguson;  
**Bottom Left to Right:** Lenore Lorona Stuart, Kathryn Prochaska.

The Board of Supervisors is the governing body of the County and a number of special districts. The Board carries out the governmental and administrative affairs of the County. Within the limits of state law, the Board is empowered to adopt ordinances, establish programs, levy taxes, appropriate funds, appoint certain officials, and zone property and regulate development in the unincorporated area. In addition, members of the Board represent the County on numerous intergovernmental agencies.

Five members of the Board are elected to serve four year terms. Each is elected from one of the five supervisorial districts of the County. District boundaries are adjusted after every federal census to equalize district population.

At the beginning of the year, the Board chooses from its members a Chairperson and a Vice-Chairperson to serve during the ensuing year. The Chairperson presides at Board meetings and signs documents in the name of the County. The Vice-Chairperson substitutes when the Chairperson is absent.

# Population

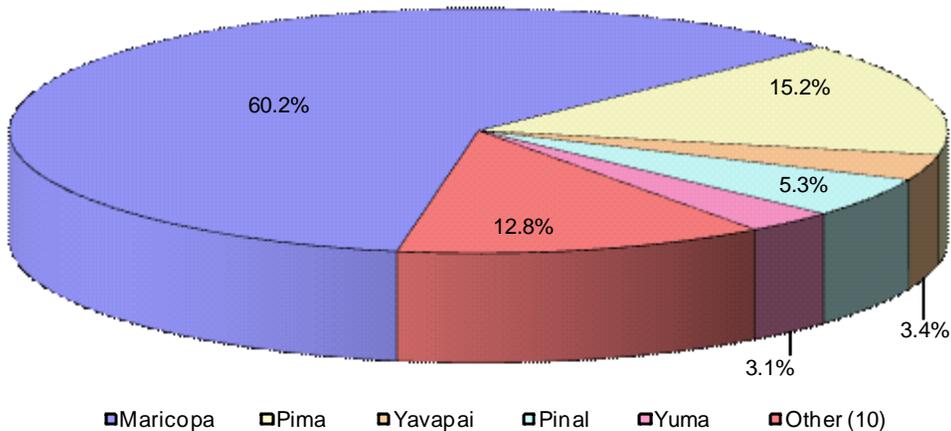


## ECONOMIC FACTORS AFFECTING FINANCIAL CONDITION

On December 31, 2009, Yuma County's estimated annual population has grown at 28.7% since the last census to a total population of 205,940. This is slightly above the State of Arizona's growth of 23.1% in that same time with a total population of 6,629,455. Yuma County accounts for 3.1% of the total state population.

The majority of the population of Yuma County resides in the City of Yuma (45.8%). The Cities of San Luis, Somerton, the Town of Wellton, and all other areas account for 13.4%, 5.7%, 1.1%, and 34.0% respectively.

State of Arizona  
Percentage of Population by County  
Estimates as of December 31, 2009  
Source: AZ Dept of Economic Security

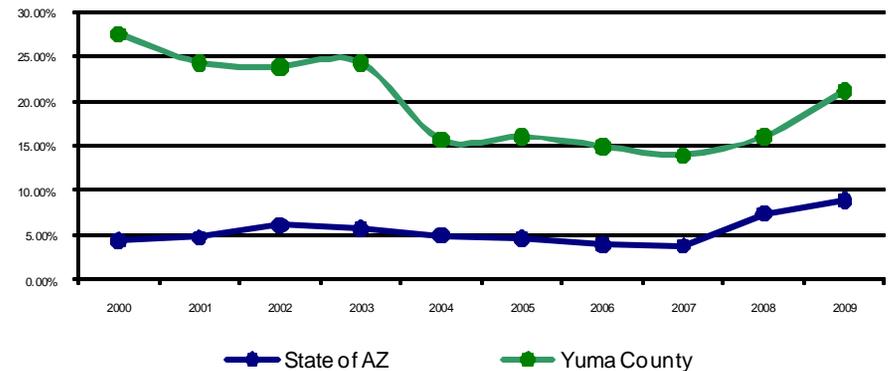


# Employment

Unemployment rate on December 31, 2009 is 21.1%, a 32.91% increase from the previous year's 16.0% (traditionally due to large farm labor population). The line chart shows a 10 year history of Yuma County and the State of Arizona's unemployment rates (Non-Adjusted for seasonal workers). Per the Arizona Department of Economic Security, the net change in Employment for Yuma County compared to last year was an increase of 1,800 and for the State a decrease of 30,200 employed persons. Table below lists out, by Sector, the employment increase / (decrease) for both Yuma County and the State.



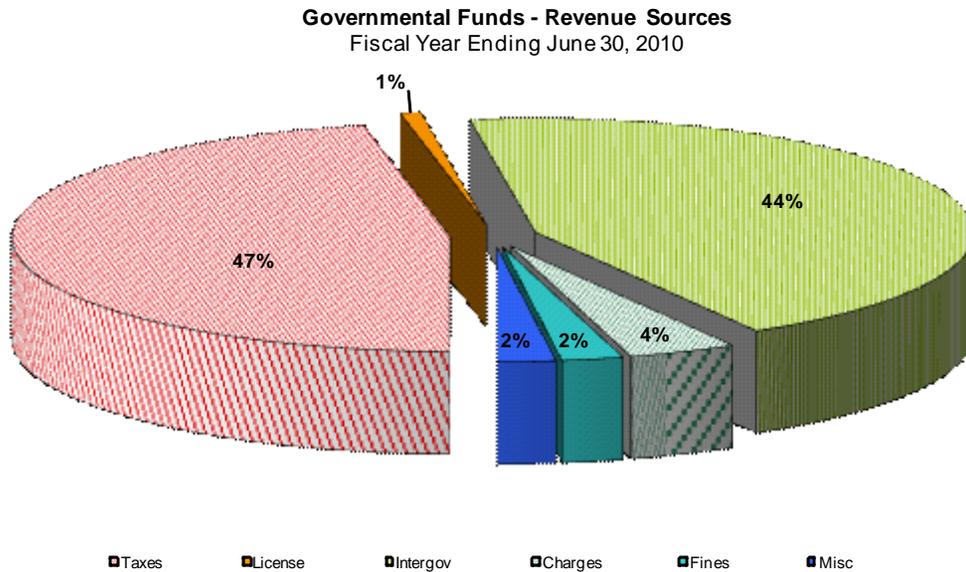
Unemployment Rate  
10 Year History  
Estimates as of December 31, 2009  
Source: AZ. Dept of Economic Security



Sector	Yuma County	State of Arizona
Services	(3,000)	(90,100)
Mining & Construct	(700)	(76,300)
Manufacturing	(1,100)	(26,700)
Trade, Transp & Utilities	(1,000)	(27,400)
Financial Activities	100	(10,700)
All Government	400	(8,300)
All Other	3,500	239,500
<b>Net Change</b>	<b>(1,800)</b>	<b>(30,200)</b>

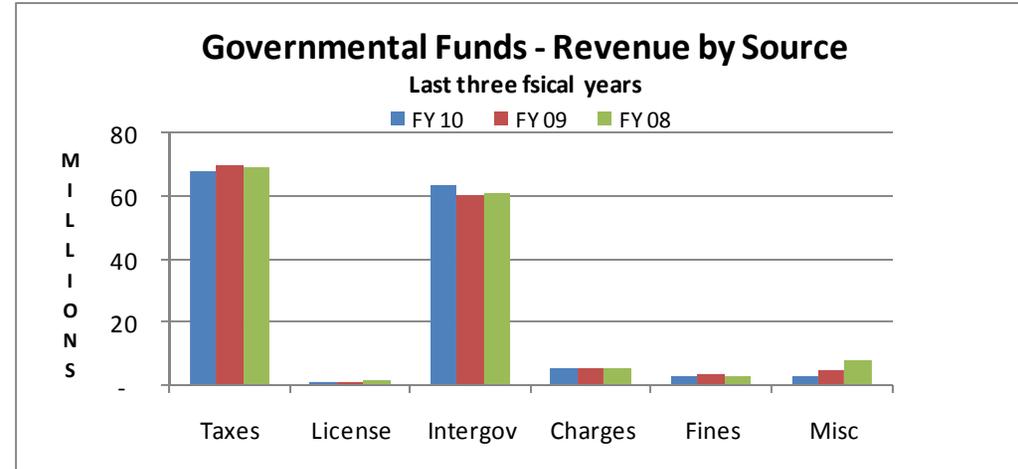
## Governmental Funds

Yuma County's Governmental revenues totaled \$144,539,173 for fiscal year 2009-2010. The majority of this year's revenues are from two sources: **Taxes** (Primarily Property and Sales tax); and **Intergovernmental** (Federal and State contributions).

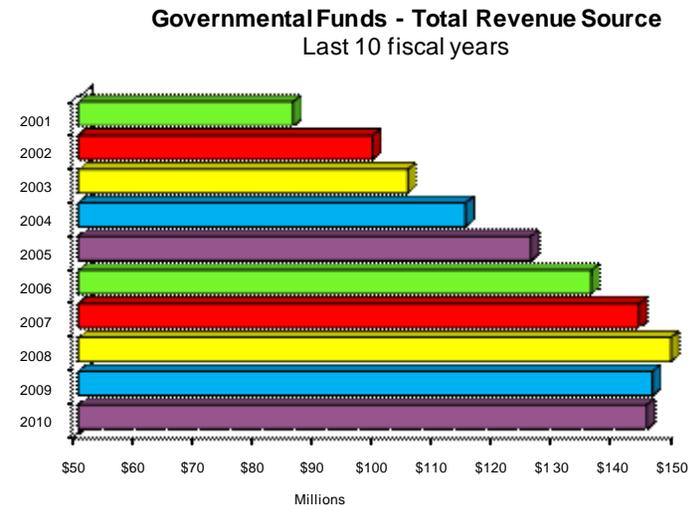


These funds are used to account for all Yuma County's expendable financial resources. Essentially they account and record the governmental financial activities.

The bar chart below shows a comparative three-year history of Yuma County revenues by source. Fiscal year 2009-2010 recorded a -0.1% decrease in revenues, a reflection of a retrenching local economy considering the significant declining state economy.



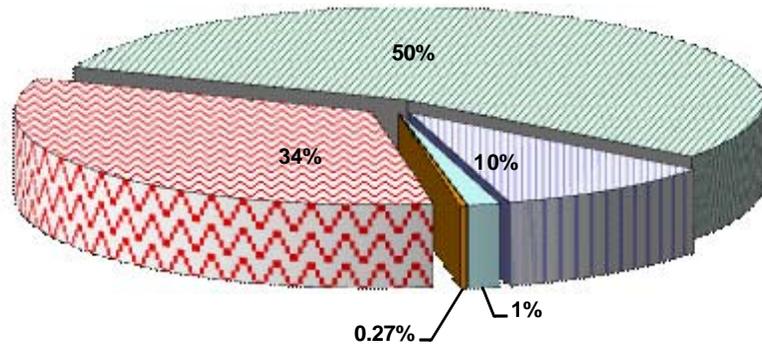
The chart below shows a ten year history of the total revenues. Total revenues have been increasing by a 6.0% average over the past ten years, but reflects a -0.1% in the current year.



## Tax and Intergovernmental revenues have been the County's major sources

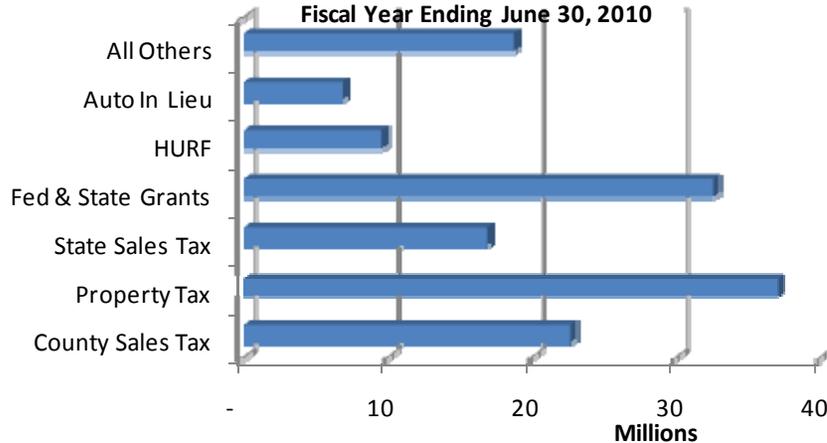
Sales Taxes represent nearly 34% of Tax Revenues. This tax is applied to certain sales transactions. Property Taxes at 50% are based on assessed valuation. Auto in Lieu of Tax comes from automobile licenses. Franchise Fees are applied to cable companies.

**Tax Revenue Sources**  
Fiscal Year Ending June 30, 2010



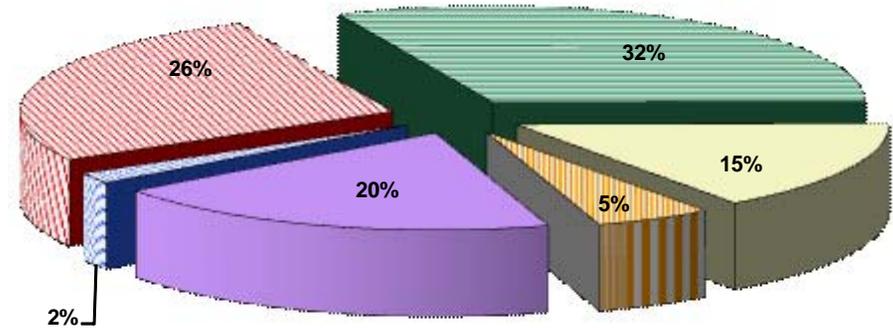
■ County Sales Tax ■ Property Tax ■ Auto In Lieu Tax ■ Interest & Penalties ■ Franchise Tax

**Major Revenue Source**  
Fiscal Year Ending June 30, 2010



Intergovernmental Revenues are received from other governmental entities such as State or Federal. State Shared Sales Taxes are applied to certain sales transactions State wide. Grants from both Federal and State Governments are available to County by meeting certain requirements and have restrictions on use. Highway User Revenue Fund (HURF) comes from tax applied to Gas. Payment in Lieu of Tax (PILT) is the major item on Other revenue. It is a Federal contribution for land use. The bar chart below left shows Taxes are the major source of County's Revenues.

**Intergovernmental Revenue Sources**  
Fiscal Year Ending June 30, 2010

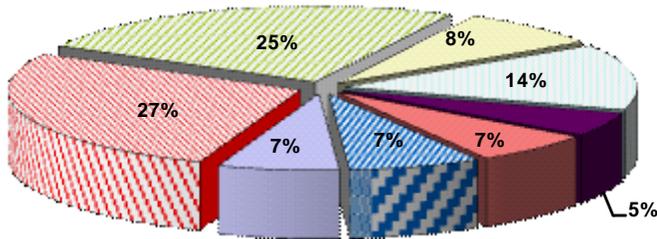


■ State Sales Tax ■ Fed Grants ■ HURF ■ PILT ■ State Grants ■ All Others

# Expenditures

During fiscal year end June 30, 2010 Yuma County's three major expenditure functions were General Government, Public Safety, and Health and Sanitation. Combined they account for 66% of the total County's expenditures of \$154,072,720

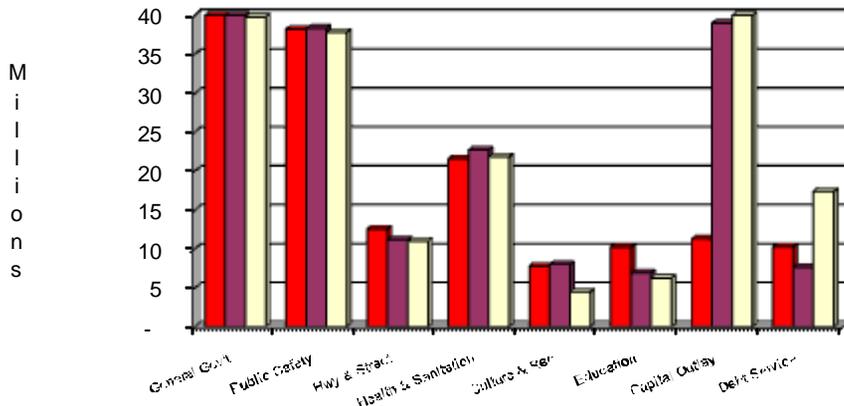
**Governmental Funds - Expenditures by Function**  
Fiscal Year Ending June 30, 2010



- General Gov't
- Public Safety
- Hwy & Street
- Health & Sanitation
- Culture & Rec
- Education
- Capital Outlay
- Debt Service

The bar chart below shows a comparative three year history of Yuma County's expenditures by function. Fiscal year 2009-2010 recorded \$11M in capital expenditures primarily due to the Library expansion which is winding down as approved additions are completed.

**Governmental Funds - Expenditures by Function**  
Last three fiscal years

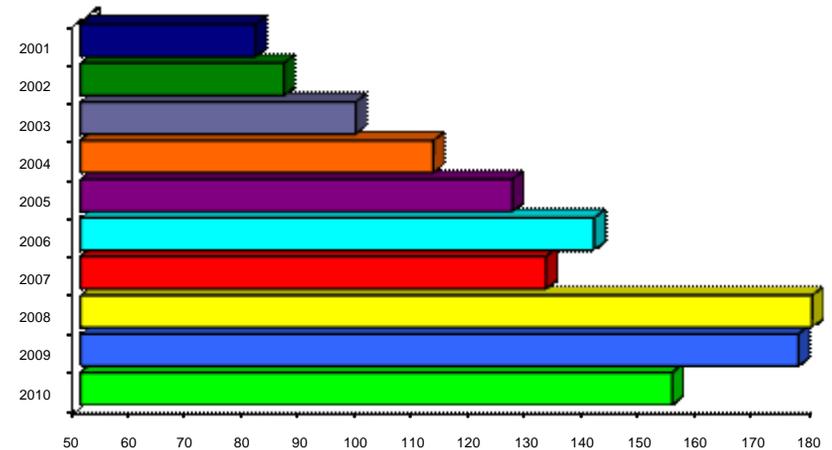


# Expenditures

Traditionally the majority of expenditures are personnel related

The bar chart below shows a ten year total expenditure history. Total expenditures decreased by 12.5% from the previous year as a result of management mandates based on economic trends. The most significant increases were recorded for the fiscal years ending June 30, 2008 and 2009, respectively, primarily based on capital outlays for the voter approved library projects which were nearly completed at the fiscal year end.

**Governmental Funds - Total Expenditures**  
Last 10 fiscal years

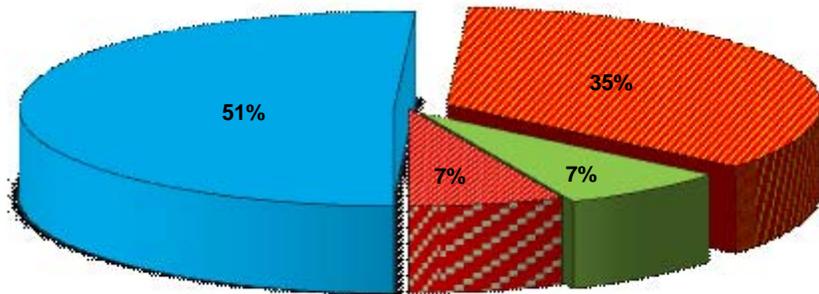


Millions

# Expenditures

Expenditures can be segregated in four classes for better analysis: Personnel or salaries and benefits costs: \$78.5 Million, Supplies and Services Expenditures: \$54.08 Million, Capital Outlay purchases of large cost items. \$11.3 Million, and Debt Service payments due for borrowed funds: \$10.3 Million.

**Expenditures - by Classification**  
Fiscal Year Ending June 30, 2010

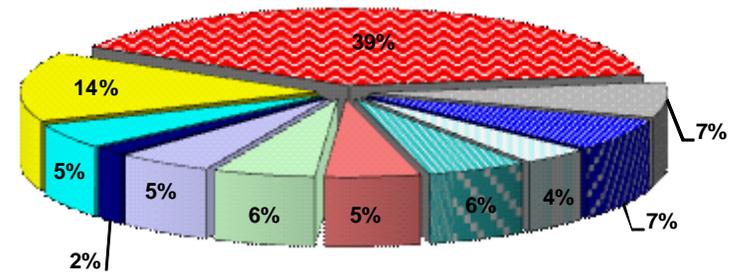


■ Personnel    ■ Supplies & Service    ■ Capital outlay    ■ Debt Service

# Expenditures

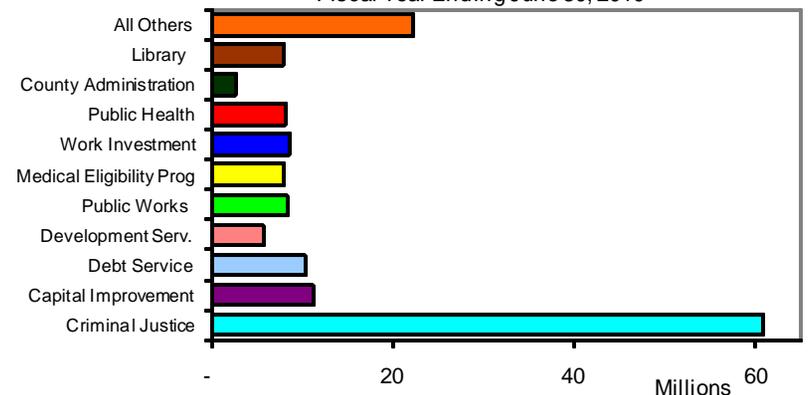
**Agency Groups** is another method of looking at all the County spending. The predominate agency group is the Criminal Justice System (39%). The pie chart in the middle shows ten agencies that account for \$131,769,877 or 86% of total expenditures. The bar chart at the bottom indicates Capital Outlay and Debt Services are tied for the second agency in which most funds are expended. Large expenditures have been occurring for the voter approved library expansion projects which are now completed.

**Expenditures - by Agency Group**  
Fiscal Year Ending June 30, 2010



■ Criminal Justice    ■ Capital Improvement    ■ Debt Service    ■ Development Serv.  
 ■ Public Works    ■ Medical Eligibility Prog    ■ Work Investment    ■ Public Health  
 ■ County Administration    ■ Library    ■ All Others

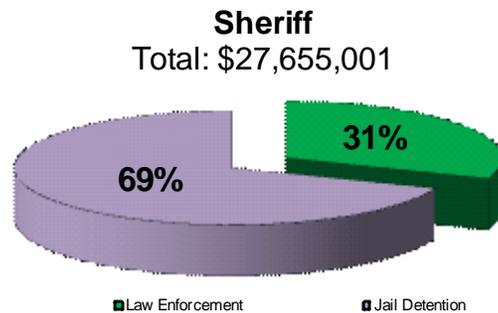
**Major Expenditures - by Agency Group**  
Fiscal Year Ending June 30, 2010



# Criminal Justice

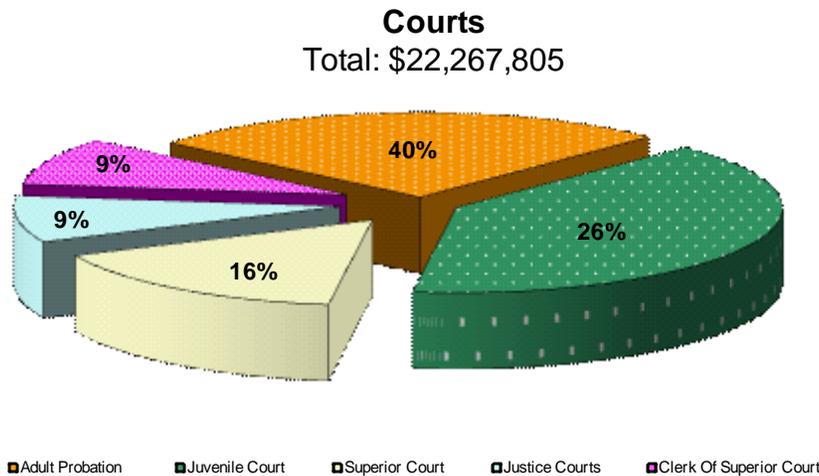
## The Sheriff

Law Enforcement accounts for the expenditures associated with patrol, investigations, and other normal operations. The Jail District is a tax-levying district established to acquire, construct, operate, and maintain the County Jail system. They primarily house inmates.



Composed of Adult Probation, Juvenile Court, Superior Court, Clerk of Superior Court, and Justice Court. The Judicial Branch system interprets and enforces law; monitors perpetrators; and collects fees as assigned.

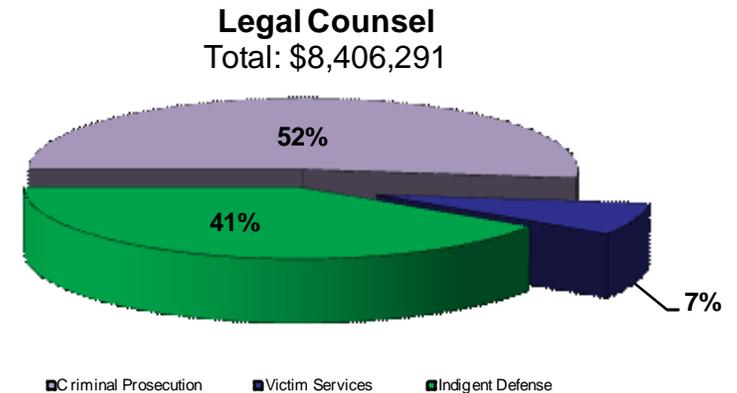
## The Courts



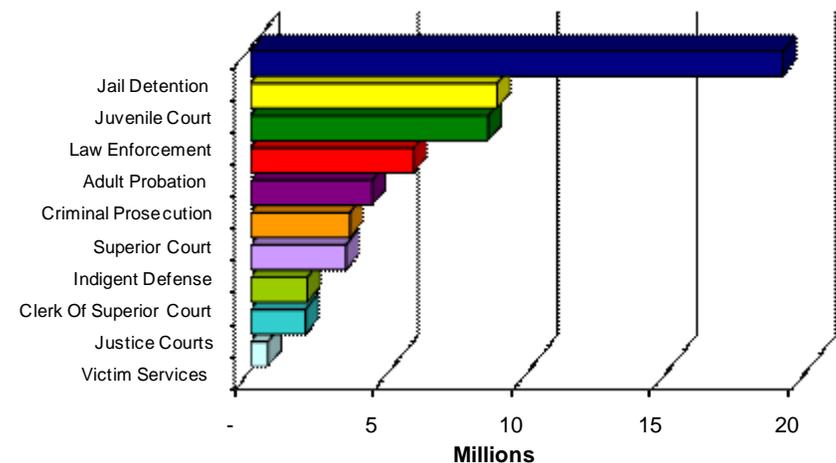
# System Expenditures

## Legal Counsel

Both Criminal Prosecution and Victim Services are administrated through the Elected County Attorney. Indigent Defense are defense attorneys that are provided to people who cannot afford an attorney administered through the Public Defender's and Legal Defender's offices. Instances of case overload or conflict are Court appointed to a contractual attorney.



**Criminal Justice System - Expenditures by Agency**  
Fiscal Year Ending June 30, 2010



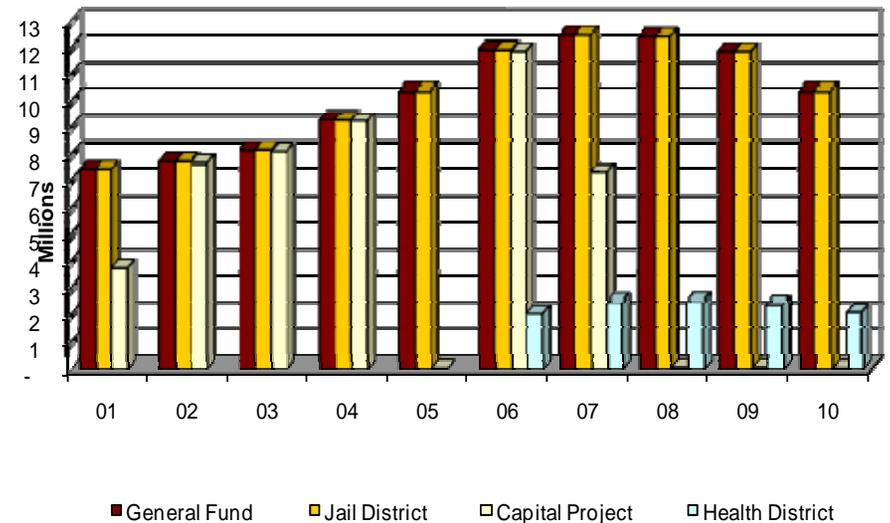
## How your Taxes are Ultimately Used

County Sales Taxes	Governmental Funds		Increase (Decrease)	
	08-09	09-10	\$	%
General Fund (General Operations)	\$ 11,826,051	\$ 10,344,860	\$ (1,481,191)	-12.5%
Jail District (General Operations)	11,826,297	10,344,969	(1,481,328)	-12.5%
Capital Projects (Specific Projects)	60,702	19,339	(41,363)	-68.1%
Health District (General Operations)	2,351,261	2,059,420	(291,841)	-12.4%
<b>Total Sales Taxes</b>	<b>\$ 26,064,311</b>	<b>\$ 22,768,588</b>	<b>\$ (3,295,723)</b>	<b>-12.6%</b>

There are three (3) active County sales taxes in Yuma County which are applied to certain transactions within the County limits. The first two sales taxes are one half of one percent (0.50%). The first established is used to fund the General Fund's general operations. The second established is the Jail District Sales Tax which was voter approved on May 15<sup>th</sup>, 1995 to finance the general operations of Yuma County's Jail District. This tax collection authority expires in 2015 unless extended by voter approval. A Capital Projects Sales Tax was voter approved for the financing of Capital Projects on September 12<sup>th</sup>, 2000 and was terminated when the maximum collection amount of \$57,564,506 was reached in January, 2007. The third active sales tax is the Health district one tenth of a percent sales tax (0.10%) used to support the ongoing community health programs and the general operations of the District.



County Sales Taxes  
Ten Year History



**Combined Financial Activity Statement of Sources and Uses**  
Year Ended June 30, 2010 (in millions)

	General Fund		All Other Governmental Funds Combined	
	2010	2009	2010	2009
<b>Revenues</b>				
Taxes and Special Assessments	\$ 37.21	\$ 37.72	\$ 30.49	\$ 31.84
Licenses & Permits	0.60	0.66	0.51	0.60
Intergovernmental	22.72	24.79	40.86	35.77
Charges for Services	3.92	3.75	1.85	1.99
Fines & Forfeits	1.83	2.16	1.43	1.36
Miscellaneous	0.66	0.98	2.45	3.91
<b>Total Revenues</b>	<b>\$ 66.94</b>	<b>\$ 70.06</b>	<b>\$ 77.60</b>	<b>\$ 75.46</b>
<b>Other Financing Sources</b>				
Transfers In	\$ 0.49	4.35	20.77	32.47
Bond, Loan, & Lease Proceeds	0.25	-	-	-
<b>Total Sources</b>	<b>\$ 67.68</b>	<b>\$ 74.40</b>	<b>\$ 98.38</b>	<b>\$ 107.93</b>
<b>Expenditures</b>				
General Government	\$ 37.21	37.49	4.91	4.91
Public Safety	11.07	10.71	27.14	27.66
Highways & Streets	-	-	12.54	11.18
Health, Welfare, & Sanitation	9.32	10.71	12.24	12.02
Culture & Recreation	-	0.01	7.79	8.00
Education	0.34	0.32	9.92	6.61
Capital Outlay	0.56	0.70	10.74	38.31
Debt Service	0.30	0.07	10.00	7.59
<b>Total Expenditures</b>	<b>\$ 58.79</b>	<b>\$ 60.02</b>	<b>\$ 95.28</b>	<b>\$ 116.26</b>
<b>Other Financing Uses</b>				
Transfer Out	8.65	10.86	13.21	25.76
<b>Total Uses</b>	<b>\$ 67.44</b>	<b>\$ 70.87</b>	<b>\$ 108.49</b>	<b>\$ 142.02</b>
<b>Excess Sources Over/(under) Uses</b>	<b>\$ 0.24</b>	<b>\$ 3.53</b>	<b>\$ (10.11)</b>	<b>\$ (34.09)</b>

The Financial Activity Statement and Financial Position Statement are presented on a non-GAAP basis but were created employing the same accounting basis as used in the CAFR. Those desiring to view full disclosure, GAAP basis financial statements should refer to the County's CAFR. The CAFR can be obtained by either contacting Yuma County Finance or on the County's website [www.yumacountyaz.gov](http://www.yumacountyaz.gov).

**Combined Financial Position Statement - Benefits & Burdens**  
Year Ended June 30, 2010 (in millions)

	General Fund		All Other Governmental Funds Combined	
	2010	2009	2010	2009
<b>Financial Benefits - (Assets)</b>				
Cash & Invsmts w/ Cnty Treas	\$ 18.41	\$ 15.21	\$ 63.29	\$ 72.65
Cash & Invsmts w/ Others	-	-	6.06	5.88
Receivables	1.09	1.20	2.16	2.19
Due from other Funds & Government's	8.91	7.15	13.89	14.61
Other Assets	0.08	0.19	0.04	0.04
<b>Total Financial Benefits - (Assets)</b>	<b>\$ 28.49</b>	<b>\$ 23.75</b>	<b>\$ 85.44</b>	<b>\$ 95.37</b>
<b>Financial Burdens - (Liabilities)</b>				
Owed to Vendors	\$ 0.78	\$ 0.70	\$ 1.84	\$ 2.34
Owed to Employees	2.31	2.05	2.03	1.89
Due to other Funds & Government's	6.27	1.96	8.75	10.83
Deposits held by County as Trustee	0.02	0.02	0.42	1.19
Debt Service Interest Payable	-	-	0.32	0.37
Debt Service Principal Payable	-	-	5.65	2.04
Deferred Revenues	0.87	1.01	0.70	0.88
<b>Total Financial Burdens - (Liabilities)</b>	<b>\$ 10.25</b>	<b>\$ 5.75</b>	<b>\$ 19.71</b>	<b>\$ 19.53</b>
<b>Benefits over / (under) Burdens</b>	<b>\$ 18.24</b>	<b>\$ 18.00</b>	<b>\$ 65.74</b>	<b>\$ 75.85</b>

The **Financial Activity Statement**, known in accounting terms as the "*Income Statement*", provides a record of the sources (revenues) and uses (expenditures) of providing County services.

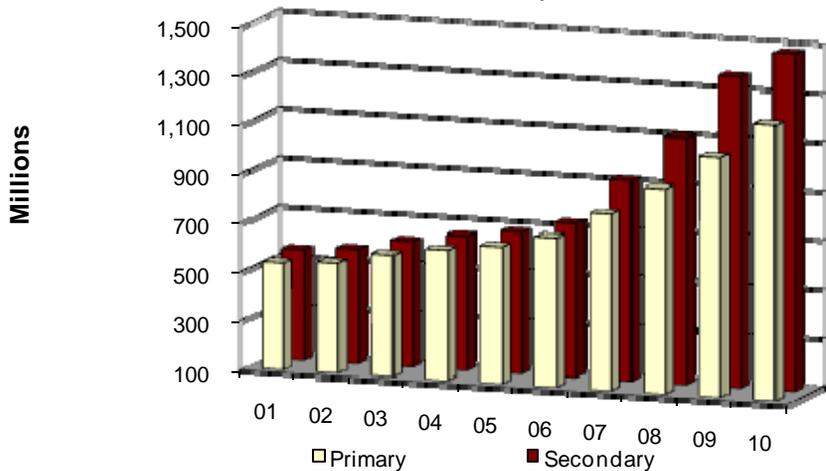
The **Excess Sources over / (under) Uses** amount represents the gain or loss for the current year. This is similar to a business's "*net income*" except there are no provisions for certain items such as depreciation or claims and judgments.

The **Financial Position Statement**, known in accounting terms as the "*Balance Sheet*", provides the financial benefits (assets) available to the County to provide services, while financial burdens (liabilities) describes the amount the County owes in providing those services.

The **Benefits over / (under) Burdens** amount represents the difference between financial benefits and burdens. Since certain sources are restricted to only specific uses, the Benefits over Burdens should be looked at as only similar to the "*Net Worth*" or "*Net Equity*" of the County.

In tax collection year 2010, the net primary assessed valuation increased by 13.28% to \$1,223.2 million and the net secondary assessed valuation increased 7.94% to \$1,477.9 million. Yuma County's significant increase in assessed valuation was due primarily to the number of new residential and commercial constructions. This construction phenomena seen throughout the State of Arizona which had an increase of 10.69% and 0.40% for net primary and secondary assessed valuations, respectively is obviously retrenching. The primary assessed valuation is a legislated valuation, which provides taxes for general operations (General Fund). The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute and is the basis for the Flood Control District and Library District levies. Improvement Districts are generally levied and assessed using the acreage method, but may use the valuation method if it is more applicable to the circumstance. Below is a bar graph showing a ten (10) year history of Yuma County's net primary and secondary assessed valuations in total amount.

**Yuma County - Total Assesed Valuations**  
Ten Year History

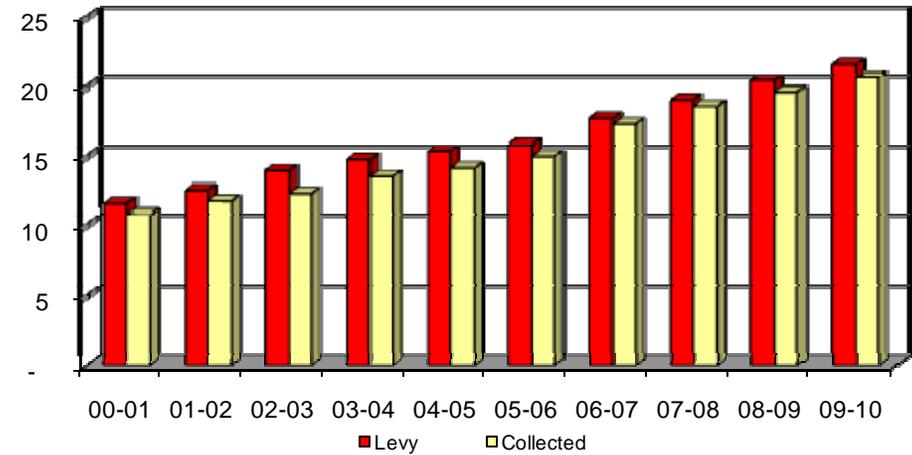


The County Assessor's office welcomes all questions and inquires. If you have questions regarding primary or secondary assessed valuations; or your own assessed valuation, stop by the County Assessor's office located at 410 S. Maiden Lane, Yuma AZ or they can be reached at (928) 373-6040, Monday through Friday from 8:00-5:00.



Joe Wehrle, Assessor

**Yuma County Property Taxes**  
Ten Years History  
(In Millions)



*Current* (2009-10) real estate and personal property tax collections were 95.75% of the General Fund tax levy, which is down from 95.97% of last fiscal year (2008-09).

Note: this figure only recognizes taxes collected in the fiscal year in which the taxes were levied; it does not recognize taxes collected in subsequent fiscal years.

*Total Taxes Collected* for fiscal year 2009-2010 are at 98.38%, which is up from 97.83% of the prior fiscal year (2008-2009).

Note: this percentage recognizes all taxes collected, including those collected in subsequent fiscal years.

This decrease in current collections will increase the fees associated with the collection of delinquent (late) taxes, it helps the County maintain a current cash flow and assists in future year budgeting as the uncollectible percentage decreases.



David Egeberg, Treasurer

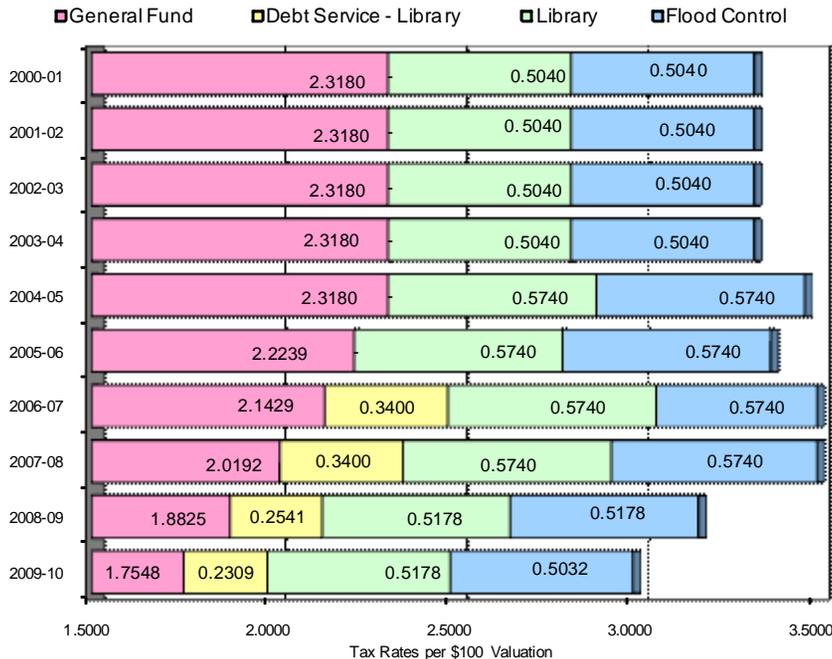
The County Treasurer's office collects and distributes property taxes for the State, County, Cities and Towns, Community College Districts, School Districts, and Special Districts. If you have questions regarding tax payments or collections by the County Treasurer, their office is located at 410 S. Maiden Lane, Yuma, AZ or they can be reached at (928) 539-7781 Monday through Friday from 8:00-5:00

## History of Property Tax Rates

The County's last *primary* property tax rate increase was fiscal year 1997-98. The current County rate is \$1.7548 per \$100 Valuation. Primary net assessed valuations have increased 195.21% since that time.

Library District reduced both its operations (from .5178 to .5032) and voter approved bond repayments (from .2541 to .2309) property tax rates during current fiscal year (2009-10). The last time the Flood Control District's raised their property tax rate was for fiscal year 1998-99, however this rate is still lower than in fiscal year 1996-97. The Flood District also reduced it's rate from .3178 to .2858 during the year. Both of these district's tax rates are applied to the *secondary* assessed valuation.

Below is a chart showing the property tax rates for the County, Library District, Flood Control, and Debt Service for the past ten years.



**Why would your property taxes change even though the adopted tax rate has remained the same**



Residential property taxes are calculated by applying the tax rate per \$100 to the assessed valuation. If your property has a Full Cash Value of \$100,000 the assessed valuation for residential property would be 10% or \$10,000 and the tax rate is \$1.7548 per \$100, then the calculation for County Tax Liability would be:

$\$100,000 \text{ times } 10\%, \text{ divided } 100, \text{ multiplied by } \$1.7548 = \mathbf{\$175.48}.$



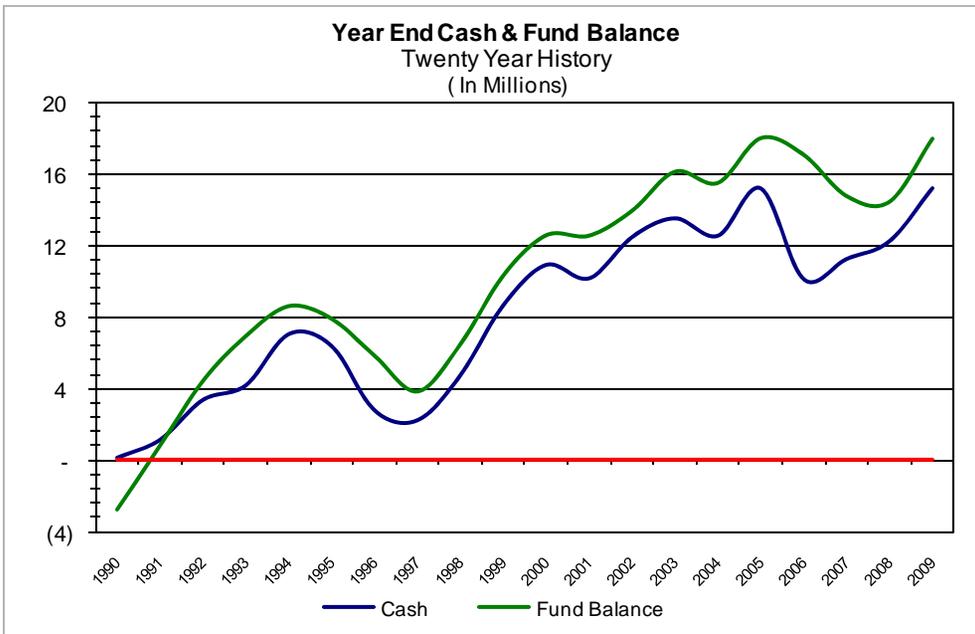
# Cash, Fund Balances



## Cash & Fund Balance

At the close of fiscal year 2009-2010, the General Fund maintained adequate *cash* and *fund balance* (the difference between assets and liabilities) levels to carry forward to fiscal year 2010-2011 for continuing operations.

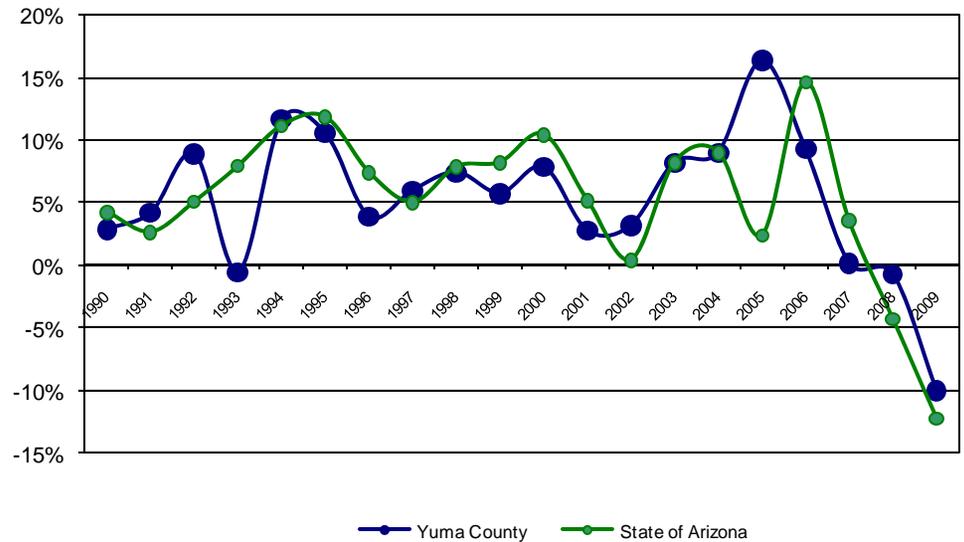
The graph below illustrates Yuma County's historically volatile Cash and Fund Balances with a Twenty (20) year history of year-end Cash and Fund Balances. **The BLUE line is Cash, the GREEN line is Fund Balance ("Net Worth"), and the Red line marks \$0.**



# Retail Sales



Percentage Growth Retail Sales  
By Fiscal Year  
20 Year History



## Retail Sales

Retail sales declined at a rate of 10.05% this fiscal year, which is down from last years rate which is consistent with the overall state of the economy. This is the second year of decline after many years of extraordinary increases. Above is a graph showing retail sales for Yuma County and the State of Arizona. There appears to be a definite leveling off of the previous large increases.

# Long Term Plans

## Adopted Budget

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 County Board of Supervisors with the opportunity to match the needs of its customers (the community) and available resources with the intent of gaining the maximum return on

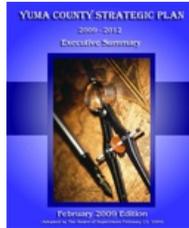
### 2010/11 ADOPTED BUDGET



each tax dollar. The budget is more than just a financial plan. It is intended to fulfill four major functions through its role as: 1) A Policy Document, 2) A Financial Plan, 3) An Operations Guide, and 4) A Communication Medium.

## Strategic Plan

The strategic Plan identifies a number of objectives the County intended to achieve by the year 2012. It is a separate document adopted by the Board of Supervisors and updated annually. It is a 5 year plan. The objectives of the Strategic Plan are integrated into the annual budget and form several of the Performance Measures appearing in each of the Agency budgets. The County may do an midterm adjustment as to the plan if warranted and based on needs of the County.



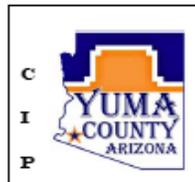
## 2010 Comprehensive Plan



The Comprehensive Plan is a 10 year plan that identifies the desired physical development of the County through the year 2010. In addition to providing a plan for land use, the plan identifies many possible strategies to bring about desired improvements.

## Capital Improvement Program

This program is a 5 year plan of improvement projects planned by the County. The plan identifies projects larger than \$50,000 and mainly consists of construction projects, but also accounts for any associated debt with each project.



All these documents, as well as the CAFR, can be found at the Yuma County Administration Building located at 198 South Main Street in Yuma, AZ or by calling (928) 373-1010 or on the Yuma County website [www.yumacountyaz.gov](http://www.yumacountyaz.gov)

# Board of Supervisors



*Lenore L. Stuart*

**District 1** Precincts 1, 2, 3, 4, 5 and 6  
District Covers: Northern and Eastern Yuma  
*Business Owner*



*Russell McCloud*

**District 2** Precincts 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 District Covers: Southern and Eastern most of Yuma City,  
*Business Owner*



*Casey Prochaska,  
Chair*

**District 3** Precincts 17, 18, 19, 20, 21, 22, 23, 24, 25 and 26 District Covers: Eastern Yuma County  
*Pharmacist*



*Marco A. (Tony) Reyes*

**District 4** Precincts 27, 28, 29, 30, 31, 32 and 33  
District Covers: Southern Yuma County  
*Businessman*



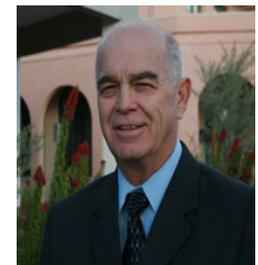
*Gregory S. Ferguson, Vice-Chair*

**District 5** Precincts 34, 35, 36, 37, 38, 39, 40, 41 and 42 District Covers Western Yuma County  
*Retired Marine*



**Left: Robert L. Pickels, Jr.**  
County Administrator

**Right: Scott G. Holt**  
Director of Finance



# YUMA COUNTY

**"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**

### **CHAIR**

Kathryn (Casey) Prochaska, 3rd District

### **VICE CHAIR**

Gregory S. Ferguson, 5th District

Russell McCloud, 2nd District

Lenore Loroña Stuart, 1st District

Marco A. (Tony) Reyes, 4<sup>th</sup> District

### **COUNTY ADMINISTRATOR**

Robert L. Pickels, Jr.

### **FINANCIAL SERVICES DIRECTOR**

Scott G. Holt

**"Serious about keeping you informed" - Channel 77**

This report was brought to you by:  
Yuma County's Department of Financial Services,  
the Public and Legislative Affairs Office, and  
the Yuma County Board of Supervisors.

**[www.yumacountyaz.gov](http://www.yumacountyaz.gov)**