

Yavapai County
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year		S c h	L i n e	Funds						
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise funds	Total all funds
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	154,324,093	260,681,184	11,881,122	0	0	0	426,886,399
2025	Actual expenditures/expenses**	E	2	145,162,438	197,404,279	11,757,957	0	0	0	354,324,674
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	88,753,964	92,671,887	134,322	0	0	0	181,560,173
2026	Primary property tax levy	B	4	66,214,053	0	0	0			66,214,053
2026	Secondary property tax levy	B	5	0	11,344,876	0	0			11,344,876
2026	Estimated revenues other than property taxes	C	6	105,033,861	159,492,368	71,500	0	0	0	264,597,729
2026	Other financing sources	D	7	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	45,386,205	4,311,950	0	0	0	49,698,155
2026	Interfund transfers (out)	D	10	21,368,376	28,329,779	0	0	0	0	49,698,155
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11							
	Maintained for future debt retirement			0	0	0	0	0	0	0
	Maintained for future capital projects			0	0	0	0	0	0	0
Maintained for future financial stability		0		0	0	0	0	0	0	
Maintained for future retirement contributions		0		0	0	0	0	0	0	
				0	0	0	0	0	0	0
2026	Total financial resources available		12	238,633,502	280,565,557	4,517,772	0	0	0	523,716,831
2026	Budgeted expenditures/expenses	E	13	164,780,700	255,263,415	4,311,950	0	0	0	424,356,065

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation

2025	2026
\$ 426,886,399	\$ 424,356,065
(57,553,394)	(47,952,269)
369,333,005	376,403,796
202,115,573	125,540,308
\$ 167,217,432	\$ 250,863,488
\$ 167,217,432	\$ 295,697,481

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Yavapai County
Tax levy and tax rate information
Fiscal year 2026

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>74,640,346</u>	\$ <u>77,883,962</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>0</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>62,592,371</u>	\$ <u>66,214,053</u>
Property tax judgment	<u>0</u>	<u>0</u>
B. Secondary property taxes		
Yavapai County Flood Control District	\$ <u>5,720,051</u>	\$ <u>5,843,240</u>
Yavapai County Free Library District	<u>5,123,720</u>	<u>5,420,186</u>
Ash Fork Street Light Improv District	<u>20,380</u>	<u>24,050</u>
Seligman Street Light Improv District	<u>14,775</u>	<u>17,300</u>
Yarnell Street Light Improv District	<u>12,732</u>	<u>17,300</u>
Seligman Sanitary District	<u>22,450</u>	<u>22,800</u>
Total secondary property taxes	\$ <u>10,914,108</u>	\$ <u>11,344,876</u>
C. Total property tax levy amounts	\$ <u>73,506,479</u>	\$ <u>77,558,929</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>60,089,860</u>	
(2) Prior years' levies	<u>801,232</u>	
(3) Total primary property taxes	\$ <u>60,891,092</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>10,461,238</u>	
(2) Prior years' levies	<u>144,450</u>	
(3) Total secondary property taxes	\$ <u>10,605,688</u>	
C. Total property taxes collected	\$ <u>71,496,780</u>	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>1.6443</u>	<u>1.6443</u>
Property tax judgment		
(2) Secondary property tax rate		
Yavapai County Flood Control District	<u>0.1674</u>	<u>0.1599</u>
Yavapai County Free Library District	<u>0.1346</u>	<u>0.1346</u>
(3) Total county tax rate	<u>1.9463</u>	<u>1.9388</u>
B. Special assessment district tax rates		
Secondary property tax rates		
Ash Fork Street Light Improv District	<u>0.9564</u>	<u>0.9030</u>
Seligman Street Light Improv District	<u>0.8809</u>	<u>0.9937</u>
Yarnell Street Light Improv District	<u>0.3998</u>	<u>0.5038</u>
Seligman Sanitary District	<u>4.1888</u>	<u>4.2063</u>

* Includes actual property taxes collected as of the date the proposed budget was prepared,
plus estimated property tax collections for the remainder of the fiscal year.

Yavapai County
Revenues other than property taxes
Fiscal year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Taxes			
1/2 Cent Sales Tax (General Fund-40%)	\$ 12,700,000	\$ 12,700,000	\$ 12,890,500
Delinquent Tax Penalty	1,200,000	1,000,000	1,300,000
Cable TV	292,000	292,000	292,000
Licenses and permits			
Zoning Permits and Fines	\$ 400,000	\$ 400,000	\$ 500,000
Building Permits	2,800,000	2,800,000	3,500,000
Environmental Permits	450,000	450,000	562,500
Intergovernmental			
State Sales Tax	\$ 50,100,000	\$ 53,600,000	\$ 54,700,000
Vehicle License Tax	12,000,000	13,250,000	13,580,000
State Revenue Sharing Lottery	425,000	500,000	500,000
JP Salary Reimbursement	250,000	250,000	263,000
Federal PILT	4,234,000	4,299,348	4,299,348
Intergovernmental Misc.	3,301,013	3,042,013	2,986,013
Charges for services			
Recorder Fees	\$ 1,400,000	\$ 1,200,000	\$ 1,400,000
Clerk of the Court Fees	285,000	255,000	285,000
Solid Waste Fees	700,000	700,000	1,300,000
Charges for Services Misc.	545,500	410,500	490,500
Fines and forfeits			
Justice & Clerk of the Court Fines	\$ 3,017,000	\$ 2,727,000	\$ 3,165,000
Investments			
Interest	\$ 1,500,000	\$ 3,800,000	\$ 2,500,000
Miscellaneous			
Miscellaneous	\$ 500,000	\$ 1,129,068	\$ 520,000
Sale of Property		606,624	0
Total General Fund	\$ 96,099,513	\$ 103,411,553	\$ 105,033,861

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Yavapai County
Revenues other than property taxes
Fiscal year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
List fund: Flood Control District			
Miscellaneous	\$ 45,000	\$ 45,000	\$ 45,000
Interest	0	145,882	120,000
Total	\$ 45,000	\$ 190,882	\$ 165,000
List fund: Yavapai County Free Library District			
Misc Intergovernmental	\$ 77,381	\$ 60,409	\$ 71,601
Miscellaneous	84,884	175,550	127,744
Interest	30,000	30,000	20,000
Total	\$ 192,265	\$ 265,959	\$ 219,345
List fund: Jail District			
1/4 Cent Sales Tax	\$ 15,900,000	\$ 15,900,000	\$ 16,200,000
Misc Charges for Services	1,000,000	747,708	100,000
Miscellaneous	0	121,861	0
Interest	60,000	5,000	20,000
Total	\$ 16,960,000	\$ 16,774,569	\$ 16,320,000
List fund: Highway User Revenue Fund			
Vehicle License Tax	\$ 4,390,000	\$ 4,993,748	\$ 5,093,623
National Forest Fees	70,000	70,000	70,000
Miscellaneous	300,000	300,000	300,000
HURF Tax	16,275,000	17,267,891	17,613,249
Total	\$ 21,035,000	\$ 22,631,639	\$ 23,076,872
List fund: Regional Roads Fund			
1/2 Cent Sales Tax (Regional Rds-45%)	\$ 14,300,000	\$ 13,941,769	\$ 14,081,186
Interest	100,000	600,000	249,213
Total	\$ 14,400,000	\$ 14,541,769	\$ 14,330,399
List fund: ARPA Funds			
Interest Income	\$ 500,000	\$ 0	\$ 0
Interest Income	180,000	180,000	180,000
Total	\$ 680,000	\$ 180,000	\$ 180,000
List fund: Opioid Settlement			
Misc Intergovernmental	\$ 604,491	\$ 1,000,000	\$ 750,000
Total	\$ 604,491	\$ 1,000,000	\$ 750,000
List fund: Capital Improvements			
1/2 Cent Sales Tax (Capital Improve-15%)	\$ 4,800,000	\$ 4,750,000	\$ 4,896,000
Miscellaneous Income	0	3,000	0
Interest	4,000	60,000	12,000
Total	\$ 4,804,000	\$ 4,813,000	\$ 4,908,000
List fund: Capital Reserve			
Interest	\$ 750,000	\$ 750,000	\$ 750,000
Total	\$ 750,000	\$ 750,000	\$ 750,000
List fund: Grants and Fee Funds			
Adult Probation	\$ 7,366,286	\$ 6,513,367	\$ 6,753,344
County Attorney	1,663,331	1,207,349	2,461,934
Board of Supervisors	35,601,000	35,601,000	35,601,000
Clerk of Superior Court	61,077	61,602	61,602
Community Health Services	22,254,279	22,213,774	25,885,635
CYMPO	1,409,197	1,409,197	0
Finance	1,700,000	2,064,063	2,308,000
Flood Control District	1,500,000	1,500,000	1,500,000
Jail District	4,353,258	4,353,258	1,678,181
Juvenile Probation	3,334,986	3,607,754	3,816,592
Library	2,124,493	481,284	2,611,500
Public Defender	361,500	594,500	348,400
Public Works	7,815,150	5,118,328	4,099,941
Recorder	222,000	212,000	212,000

Yavapai County
Revenues other than property taxes
Fiscal year 2026

Source of revenues	Estimated revenues	Actual revenues*	Estimated revenues
	2025	2025	2026
School Superintendent	6,499,483	6,630,230	3,707,592
Sheriff	6,822,441	6,822,441	6,369,482
Superior Court	1,662,768	1,317,729	1,317,729
Treasurer	33,000	40,420	41,420
Total	\$ 104,784,249	\$ 99,748,296	\$ 98,774,352
List fund: Special District Funds			
301 Ash Fork S.L.I.D. Interest Income	\$ 300	\$ 300	\$ 400
310 Yarnell S.L.I.D. Interest Income	200	200	500
311 Seligman S.L.I.D. Interest Income	300	300	500
319 Seligman S.D. User Fees	10,000	10,000	12,000
319 Seligman S.D. Interest Income	2,000	2,000	5,000
Total	\$ 12,800	\$ 12,800	\$ 18,400
Total special revenue funds	\$ 164,267,805	\$ 160,908,914	\$ 159,492,368
Debt service funds			
905 Special District Assessments	\$ 65,000	\$ 65,000	\$ 65,000
905 Miscellaneous Revenue	500	500	500
905 Interest Income	5,000	5,000	5,000
913 Interest Income	1,000	1,000	1,000
Total debt service funds	\$ 71,500	\$ 71,500	\$ 71,500
Total all funds	\$ 260,438,818	\$ 264,391,967	\$ 264,597,729

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Yavapai County
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
To 0003 Jail District MOE	\$	\$	\$	\$ 8,626,670
To 0003 Jail District Debt Service				4,311,950
To 0003 Jail District Add'l				6,847,507
To 0204 Health Department				411,204
To 0816 Comm Health Center				700,000
To 0401 Capital Projects				471,045
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 21,368,376
Special revenue funds				
0816 Community Health Center	\$	\$	\$ 700,000	\$
0204 Community Health Services			411,204	
0230 Yavapai Library Network			50,000	
0401 Capital Projects			471,045	
All other special revenue funds			23,967,829	23,967,829
0003 Jail District			19,786,127	4,311,950
0350 Library District				50,000
Total special revenue funds	\$ 0	\$ 0	\$ 45,386,205	\$ 28,329,779
Debt service funds				
0912 Jail District Revenue Oblig	\$	\$	\$ 4,311,950	\$
Total debt service funds	\$ 0	\$ 0	\$ 4,311,950	\$ 0
Total all Funds	\$ 0	\$ 0	\$ 49,698,155	\$ 49,698,155

Yavapai County
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Adult Probation	\$ 5,453,972	\$ 0	\$ 5,354,172	\$ 5,563,943
Assessor	5,554,838	0	5,539,365	5,791,174
Attorney	12,010,731	0	11,361,440	13,024,809
Board of Supervisors	3,272,093	0	3,272,093	4,389,972
Clerk of the Court	4,549,114	0	4,546,614	4,665,750
Constable, Bagdad/Yarnell	32,742	0	32,742	30,831
Constable, Mayer	137,510	0	137,510	159,819
Constable, Prescott	156,040	0	156,040	166,408
Constable, Seligman	46,328	0	46,328	41,602
Constable, Verde Valley	158,589	0	158,589	131,067
Development Services	6,966,715	0	6,978,527	7,647,911
Elections	1,495,349	0	1,495,349	1,249,862
Facilities	12,378,922	0	10,563,686	13,035,424
Finance	1,435,958	0	1,439,861	1,942,311
Fleet Management	6,739,306	1,860,886	8,353,424	7,123,409
General Services	14,941,166	(2,360,886)	8,505,437	14,579,202
Geographic Information Systems	1,068,377	0	1,068,377	0
Human Resources	1,696,640	0	1,690,505	1,648,352
Information Technology Services	10,018,658	0	9,340,651	12,079,525
JP Bagdad/Yarnell	710,594	0	711,810	827,954
JP Mayer	729,948	0	734,069	862,414
JP Prescott	1,210,825	0	1,225,932	1,306,617
JP Seligman	528,537	0	528,537	652,981
JP Verde Valley	920,752	0	920,752	993,572
Juvenile Probation	6,205,306	0	6,132,561	6,653,782
Medical Examiner	1,555,235	0	1,313,235	1,446,374
Public Defender	8,186,305	0	7,261,185	7,857,123
Public Fiduciary	701,946	0	782,946	877,582
Public Works	4,190,862	0	4,129,164	4,820,104
Recorder/Voter Registration	2,260,218	0	2,260,218	2,383,113
School Superintendent	1,086,939	0	1,086,939	1,233,646
Sheriff	28,741,610	0	28,352,412	31,477,206
Superior Court	8,367,865	0	8,367,865	8,628,605
Treasurer	1,314,103	0	1,314,103	1,488,256
Total General Fund	\$ 154,824,093	\$ (500,000)	\$ 145,162,438	\$ 164,780,700
Special revenue funds				
Special Districts	\$	\$	\$	\$
314 Flood Control	9,152,124	0	4,170,979	11,393,950
350 Library	5,096,267	0	5,086,079	5,704,765
003 Jail	32,610,053	0	30,577,916	33,055,860
301 Ash Fork Street Light ID	21,680	0	21,680	25,257
303 Poquito Valley Road ID	13,250	0	13,250	13,250
310 Yarnell Street Light ID	16,545	0	16,545	15,945
311 Seligman Street Light ID	17,645	0	17,645	19,695
319 Seligman Sanitary Dist.	123,400	0	123,400	128,400
Other Special Revenue				
Adult Probation	7,460,102	0	6,841,705	7,389,217
Attorney	1,925,939	0	1,904,113	2,359,173
Other Attorney (ARPA)	252,213	0	609,378	341,121
Board of Supervisors	39,884,963	(7,335,077)	35,756,000	35,911,016
Other BOS (Capital Imp)	4,204,751	500,000	2,159,042	8,046,040
Other BOS (GF Reserve)	10,000,000	0	0	10,000,000
Other BOS (ARPA)	19,022,527	0	10,851,468	7,589,903
Clerk of Superior Court	66,076	0	66,076	66,076
Community Health	25,414,269	772,000	21,969,270	28,161,705
Other Comm Health Svc (ARPA)	334,836	0	1,931	0
Other Comm Health Svc (Opioid Settle)	500,000	0	888,595	897,367
CYMPO	1,403,392	0	1,403,392	0

Yavapai County
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Other Facilities (ARPA)	5,325,000	0	425,246	0
Finance	1,752,000	0	1,627,000	1,852,000
Other Finance (ARPA)	82,279	0	55,783	0
Flood Control District	1,500,000	0	1,500,000	1,500,000
Other Information Tech Svc (ARPA)	0	0	1,304,669	0
Jail District	7,055,407	0	6,814,466	7,731,328
Juvenile Probation	4,027,104	0	3,411,109	4,415,242
Library	2,385,932	0	557,378	3,357,073
Public Defender	860,429	0	323,520	371,911
Public Works	8,258,980	62,500	5,553,150	3,860,396
Public Works (HURF)	26,829,809	0	23,182,996	27,609,581
Public Works (Regional Roads)	17,946,011	0	13,985,968	25,612,588
Public Works (ARPA)	1,100,000	0	0	0
Recorder	337,639	0	337,639	214,097
School Superintendent	6,712,289	538,577	7,167,414	4,254,196
Other School Superintendent (ARPA)	14,900,000	0	500,000	15,002,822
Sheriff	7,211,342	430,000	6,211,343	6,648,954
Superior Court	1,648,931	0	1,502,711	1,454,487
Other Superior Court (ARPA)	0	0	205,423	0
Treasurer	260,000	0	260,000	260,000
Total special revenue funds	\$ 265,713,184	\$ (5,032,000)	\$ 197,404,279	\$ 255,263,415
Debt service funds				
905 Poquito Valley Road ID	\$ 123,165	\$ 0	\$ 0	\$ 0
911 Revenue Refunding Obligation	1,911,657	5,532,000	7,443,657	0
913 Jail District Bond Obligation	4,314,300	0	4,314,300	4,311,950
Total debt service funds	\$ 6,349,122	\$ 5,532,000	\$ 11,757,957	\$ 4,311,950
Total all funds	\$ 426,886,399	\$ 0	\$ 354,324,674	\$ 424,356,065

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Yavapai County
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Adult Probation				
General Fund	\$ 5,453,972	\$ 0	\$ 5,354,172	\$ 5,563,943
Special Revenue Funds	7,460,102	0	6,841,705	7,389,217
Department total	\$ 12,914,074	\$ 0	\$ 12,195,877	\$ 12,953,160
Assessor				
General Fund	\$ 5,554,838	\$ 0	\$ 5,539,365	\$ 5,791,174
Department total	\$ 5,554,838	\$ 0	\$ 5,539,365	\$ 5,791,174
Attorney				
General Fund	\$ 12,010,731	\$ 0	\$ 11,361,440	\$ 13,024,809
ARPA	252,213	0	609,378	341,121
Special Revenue Funds	1,925,939	0	1,904,113	2,359,173
Department total	\$ 14,188,883	\$ 0	\$ 13,874,931	\$ 15,725,103
Board of Supervisors				
General Fund	\$ 3,272,093	\$ 0	\$ 3,272,093	\$ 4,389,972
ARPA	19,022,527	0	10,851,468	7,589,903
Special Revenue Funds	39,884,963	(7,335,077)	35,756,000	35,911,016
General Fund Capital Reserve	10,000,000	0	0	10,000,000
Debt Service Funds	2,034,822	5,532,000	7,443,657	0
Improvement Districts	69,120	0	69,120	74,147
Department total	\$ 74,283,525	\$ (1,803,077)	\$ 57,392,338	\$ 57,965,038
Capital Improvements				
Capital Improvements	\$ 4,204,751	\$ 500,000	\$ 2,159,042	\$ 8,046,040
Department total	\$ 4,204,751	\$ 500,000	\$ 2,159,042	\$ 8,046,040
Clerk of the Court				
General Fund	\$ 4,549,114	\$ 0	\$ 4,546,614	\$ 4,665,750
Special Revenue Funds	66,076	0	66,076	66,076
Department total	\$ 4,615,190	\$ 0	\$ 4,612,690	\$ 4,731,826
Community Health Services				
ARPA	\$ 334,836	\$ 0	\$ 1,931	\$ 0
Opioid Settlement Fund	500,000	0	\$888,595	897,367
Special Revenue Funds	25,414,269	772,000	21,969,270	28,161,705
Department total	\$ 26,249,105	\$ 772,000	\$ 22,859,796	\$ 29,059,072
Constable, Bagdad/Yarnell				
General Fund	\$ 32,742	\$ 0	\$ 32,742	\$ 30,831
Department total	\$ 32,742	\$ 0	\$ 32,742	\$ 30,831
Constable, Mayer				
General Fund	\$ 137,510	\$ 0	\$ 137,510	\$ 159,819
Department total	\$ 137,510	\$ 0	\$ 137,510	\$ 159,819
Constable, Prescott				
General Fund	\$ 156,040	\$ 0	\$ 156,040	\$ 166,408
Department total	\$ 156,040	\$ 0	\$ 156,040	\$ 166,408
Constable, Seligman				
General Fund	\$ 46,328	\$ 0	\$ 46,328	\$ 41,602
Department total	\$ 46,328	\$ 0	\$ 46,328	\$ 41,602
Constable, Verde Valley				
General Fund	\$ 158,589	\$ 0	\$ 158,589	\$ 131,067
Department total	\$ 158,589	\$ 0	\$ 158,589	\$ 131,067

Yavapai County
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
CYMPO				
Special Revenue Funds	\$ 1,403,392	\$ 0	\$ 1,403,392	\$ 0
Department total	<u>\$ 1,403,392</u>	<u>\$ 0</u>	<u>\$ 1,403,392</u>	<u>\$ 0</u>
Development Services				
General Fund	\$ 6,966,715	\$ 0	\$ 6,978,527	\$ 7,647,911
Department total	<u>\$ 6,966,715</u>	<u>\$ 0</u>	<u>\$ 6,978,527</u>	<u>\$ 7,647,911</u>
Elections				
General Fund	\$ 1,495,349	\$ 0	\$ 1,495,349	\$ 1,249,862
Department total	<u>\$ 1,495,349</u>	<u>\$ 0</u>	<u>\$ 1,495,349</u>	<u>\$ 1,249,862</u>
Facilities				
General Fund	\$ 12,378,922	\$ 0	\$ 10,563,686	\$ 13,035,424
ARPA	\$ 5,325,000	\$ 0	\$ 425,246	\$ 0
Department total	<u>\$ 17,703,922</u>	<u>\$ 0</u>	<u>\$ 10,988,932</u>	<u>\$ 13,035,424</u>
Finance				
General Fund	\$ 1,435,958	\$ 0	\$ 1,439,861	\$ 1,942,311
ARPA	\$ 82,279	\$ 0	\$ 55,783	\$ 0
Special Revenue Funds	\$ 1,752,000	\$ 0	\$ 1,627,000	\$ 1,852,000
Department total	<u>\$ 3,270,237</u>	<u>\$ 0</u>	<u>\$ 3,122,644</u>	<u>\$ 3,794,311</u>
Fleet Management				
General Fund	\$ 6,739,306	\$ 1,860,886	\$ 8,353,424	\$ 7,123,409
Department total	<u>\$ 6,739,306</u>	<u>\$ 1,860,886</u>	<u>\$ 8,353,424</u>	<u>\$ 7,123,409</u>
Flood Control District				
Flood Control District	\$ 9,152,124	\$ 0	\$ 4,170,979	\$ 11,393,950
Special Revenue Funds	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 1,500,000
Department total	<u>\$ 10,652,124</u>	<u>\$ 0</u>	<u>\$ 5,670,979</u>	<u>\$ 12,893,950</u>
General Services				
General Fund	\$ 14,941,166	\$ (2,360,886)	\$ 8,505,437	\$ 14,579,202
Department total	<u>\$ 14,941,166</u>	<u>\$ (2,360,886)</u>	<u>\$ 8,505,437</u>	<u>\$ 14,579,202</u>
Geographic Information Systems				
General Fund	\$ 1,068,377	\$ 0	\$ 1,068,377	\$ 0
Department total	<u>\$ 1,068,377</u>	<u>\$ 0</u>	<u>\$ 1,068,377</u>	<u>\$ 0</u>
Human Resources				
General Fund	\$ 1,696,640	\$ 0	\$ 1,690,505	\$ 1,648,352
Department total	<u>\$ 1,696,640</u>	<u>\$ 0</u>	<u>\$ 1,690,505</u>	<u>\$ 1,648,352</u>
Information Technology Services				
General Fund	\$ 10,018,658	\$ 0	\$ 9,340,651	\$ 12,079,525
ARPA	\$ 0	\$ 0	\$ 1,304,669	\$ 0
Department total	<u>\$ 10,018,658</u>	<u>\$ 0</u>	<u>\$ 10,645,320</u>	<u>\$ 12,079,525</u>
JP Bagdad/Yarnell				
General Fund	\$ 710,594	\$ 0	\$ 711,810	\$ 827,954
Department total	<u>\$ 710,594</u>	<u>\$ 0</u>	<u>\$ 711,810</u>	<u>\$ 827,954</u>
JP Mayer				
General Fund	\$ 729,948	\$ 0	\$ 734,069	\$ 862,414
Department total	<u>\$ 729,948</u>	<u>\$ 0</u>	<u>\$ 734,069</u>	<u>\$ 862,414</u>

Yavapai County
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
JP Prescott				
General Fund	\$ 1,210,825	\$ 0	\$ 1,225,932	\$ 1,306,617
Department total	\$ 1,210,825	\$ 0	\$ 1,225,932	\$ 1,306,617
JP Seligman				
General Fund	\$ 528,537	\$ 0	\$ 528,537	\$ 652,981
Department total	\$ 528,537	\$ 0	\$ 528,537	\$ 652,981
JP Verde Valley				
General Fund	\$ 920,752	\$ 0	\$ 920,752	\$ 993,572
Department total	\$ 920,752	\$ 0	\$ 920,752	\$ 993,572
Juvenile Probation				
General Fund	\$ 6,205,306	\$ 0	\$ 6,132,561	\$ 6,653,782
Special Revenue Funds	\$ 4,027,104	\$ 0	\$ 3,411,109	\$ 4,415,242
Department total	\$ 10,232,410	\$ 0	\$ 9,543,670	\$ 11,069,024
Library District				
Library District	\$ 5,096,267	\$ 0	\$ 5,086,079	\$ 5,704,765
Special Revenue Funds	\$ 2,385,932	\$ 0	\$ 557,378	\$ 3,357,073
Department total	\$ 7,482,199	\$ 0	\$ 5,643,457	\$ 9,061,838
Medical Examiner				
General Fund	\$ 1,555,235	\$ 0	\$ 1,313,235	\$ 1,446,374
Department total	\$ 1,555,235	\$ 0	\$ 1,313,235	\$ 1,446,374
Public Defender				
General Fund	\$ 8,186,305	\$ 0	\$ 7,261,185	\$ 7,857,123
Special Revenue Funds	\$ 860,429	\$ 0	\$ 323,520	\$ 371,911
Department total	\$ 9,046,734	\$ 0	\$ 7,584,705	\$ 8,229,034
Public Fiduciary				
General Fund	\$ 701,946	\$ 0	\$ 782,946	\$ 877,582
Department total	\$ 701,946	\$ 0	\$ 782,946	\$ 877,582
Public Works				
General Fund	\$ 4,190,862	\$ 0	\$ 4,129,164	\$ 4,820,104
Public Works (HURF)	\$ 26,829,809	\$ 0	\$ 23,182,996	\$ 27,609,581
Public Works (Regional Road)	\$ 17,946,011	\$ 0	\$ 13,985,968	\$ 25,612,588
ARPA Fund	\$ 1,100,000	\$ 0	\$ 0	\$ 0
Improvement District	\$ 123,400	\$ 0	\$ 123,400	\$ 128,400
Special Revenue Funds	\$ 8,258,980	\$ 62,500	\$ 5,553,150	\$ 3,860,396
Department total	\$ 58,449,062	\$ 62,500	\$ 46,974,678	\$ 62,031,069
Recorder/Voter Registration				
General Fund	\$ 2,260,218	\$ 0	\$ 2,260,218	\$ 2,383,113
Special Revenue Funds	\$ 337,639	\$ 0	\$ 337,639	\$ 214,097
Department total	\$ 2,597,857	\$ 0	\$ 2,597,857	\$ 2,597,210
School Superintendent				
General Fund	\$ 1,086,939	\$ 0	\$ 1,086,939	\$ 1,233,646
ARPA	\$ 14,900,000	\$ 0	\$ 500,000	\$ 15,002,822
Special Revenue Funds	\$ 6,712,289	\$ 538,577	\$ 7,167,414	\$ 4,254,196
Department total	\$ 22,699,228	\$ 538,577	\$ 8,754,353	\$ 20,490,664

Yavapai County
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Sheriff				
General Fund	\$ 28,741,610	\$ 0	\$ 28,352,412	\$ 31,477,206
Jail District	32,610,053	0	30,577,916	33,055,860
Jail District Debt Service	4,314,300	0	4,314,300	4,311,950
Sheriff Special Revenue Funds	7,211,342	430,000	6,211,343	6,648,954
Jail Dist Special Revenue Funds	7,055,407	0	6,814,466	7,731,328
Department total	\$ 79,932,712	\$ 430,000	\$ 76,270,437	\$ 83,225,298
Superior Court				
General Fund	\$ 8,367,865	\$ 0	\$ 8,367,865	\$ 8,628,605
ARPA	0	0	205,423	0
Special Revenue Funds	1,648,931	0	1,502,711	1,454,487
Department total	\$ 10,016,796	\$ 0	\$ 10,075,999	\$ 10,083,092
Treasurer				
General Fund	\$ 1,314,103	\$ 0	\$ 1,314,103	\$ 1,488,256
Special Revenue Funds	260,000	0	260,000	260,000
Department total	\$ 1,574,103	\$ 0	\$ 1,574,103	\$ 1,748,256
Total	\$ 426,886,399	\$ 0	\$ 354,324,674	\$ 424,356,065

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Yavapai County
Full-time employees and personnel compensation
Fiscal year 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	1,061	\$ 77,514,608	\$ 15,903,093	\$ 12,587,521	\$ 7,534,176	\$ 113,539,398
Special revenue funds						
Special Districts:						
Jail District	248	\$ 16,734,487	\$ 3,129,350	\$ 2,962,608	\$ 2,023,695	\$ 24,850,140
Library District	36	2,528,182	247,367	274,758	203,999	3,254,306
Flood Control District	16	1,358,936	162,508	195,118	115,822	1,832,384
Other Special Revenue Funds:						
HURF	115	\$ 7,714,817	\$ 921,712	\$ 1,370,206	\$ 986,139	\$ 10,992,874
Regional Roads	4	413,302	47,404	47,784	36,836	545,326
Health Department	180	12,871,629	1,556,599	2,234,139	1,037,135	17,699,502
ARPA	2	265,043	31,805	23,892	20,381	341,121
Opioid Settlement Fund	3	182,606	22,015	35,480	15,743	255,844
All Other Special Revenue Funds	198	14,778,368	3,509,867	2,338,387	1,625,377	22,251,999
Total special revenue funds	802	\$ 56,847,370	\$ 9,628,627	\$ 9,482,372	\$ 6,065,127	\$ 82,023,496
Total all Funds	1,863	\$ 134,361,978	\$ 25,531,720	\$ 22,069,893	\$ 13,599,303	\$ 195,562,894

Employee salaries and hourly costs includes overtime and is net of budgeted vacancy savings

Truth in Taxation Analysis - Yavapai County
Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

Actual current primary property tax levy:	\$ 62,592,371
Net assessed valuation:	\$ 4,026,883,941
Value of new construction:	\$ 90,577,973
Net assessed value minus new construction:	\$ 3,936,305,968
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 1.5901
Growth in property tax levy capacity associated with new construction:	\$ 1,440,280
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 64,031,482
Proposed primary property tax levy:	\$ 66,214,053
Proposed increase in primary property tax levy, exclusive of new construction	\$ 2,133,478
Proposed percentage increase in primary property tax levy:	3.41%
Proposed primary property tax rate:	\$ 1.6443
Proposed increase in primary property tax rate:	\$ 0.0542
Proposed primary property tax levy on a home valued at \$100,000	\$ 164.43
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 159.01
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 5.42

Truth in Taxation Analysis - Yavapai County Free Library District
Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 48-254

Actual current primary property tax levy:	\$ 5,123,720
Net assessed valuation:	\$4,026,883,941
Value of new construction:	\$ 90,577,973
Net assessed value minus new construction:	\$ 3,936,305,968
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 0.1302
Growth in property tax levy capacity associated with new construction:	\$ 117,933
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 5,243,003
Proposed primary property tax levy:	\$ 5,420,186
Proposed increase in primary property tax levy, exclusive of new construction	\$ 173,198
Proposed percentage increase in primary property tax levy:	3.38%
Proposed primary property tax rate:	\$ 0.1346
Proposed increase in primary property tax rate:	\$ 0.0044
Proposed primary property tax levy on a home valued at \$100,000	\$ 13.46
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 13.02
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 0.44