

YAVAPAI COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Total All Funds	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	115,634,324	123,468,092	2,166,524			241,268,940
2020	Actual Expenditures/Expenses**	E	2	111,886,536	109,613,035	2,162,758			223,662,329
2021	Fund Balance/Net Position at July 1***		3	13,051,919	50,644,654	964,864			64,661,438
2021	Primary Property Tax Levy	B	4	56,950,989					56,950,989
2021	Secondary Property Tax Levy	B	5		10,011,302				10,011,302
2021	Estimated Revenues Other than Property Taxes	C	6	70,270,523	131,494,744	170,600			201,935,867
2021	Other Financing Sources	D	7						
2021	Other Financing (Uses)	D	8						
2021	Interfund Transfers In	D	9	11,695,089	36,804,896	6,220,764			54,720,749
2021	Interfund Transfers (Out)	D	10	(33,051,443)	(21,644,662)	(24,644)			(54,720,749)
2021	Reduction for Amounts Not Available:		11						
LESS:	Amounts for Future Debt Retirement								
	Future Capital Projects								
	Maintained Fund Balance for Financial Stability				33,795,884	870,999			34,666,883
2021	Total Financial Resources Available		12	118,917,077	207,310,935	7,331,584			333,559,596
2021	Budgeted Expenditures/Expenses	E	13	118,917,077	173,515,051	6,460,585			298,892,713

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

	2020	2021
\$	241,268,940	\$ 298,892,713
	(33,672,602)	(71,786,777)
	207,596,338	227,105,936
	(80,535,686)	(102,769,395)
\$	127,060,652	\$ 124,336,541
\$	129,293,720	\$ 132,526,063

* 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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

YAVAPAI COUNTY
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 60,194,961	\$ 62,739,256
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)	\$	\$
3. Property tax levy amounts		
A. Primary property taxes	\$ 55,734,999	\$ 56,950,989
B. Secondary property taxes		
Yavapai County Flood Control District	\$ 5,169,207	\$ 5,268,847
Yavapai County Free Library District	4,566,133	4,664,332
Ash Fork Street Light Improv District	7,754	11,268
Seligman Street Light Improv District	13,365	16,485
Yarnell Street Light Improv District	9,927	14,320
Seligman Sanitary District	37,000	36,050
Total secondary property taxes	\$ 9,803,386	\$ 10,011,302
C. Total property tax levy amounts	\$ 65,538,385	\$ 66,962,291
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 53,747,820	
(2) Prior years' levies	708,855	
(3) Total primary property taxes	\$ 54,456,675	
B. Secondary property taxes		
(1) Current year's levy	\$ 9,386,344	
(2) Prior years' levies	152,393	
(3) Total secondary property taxes	\$ 9,538,737	
C. Total property taxes collected	\$ 63,995,412	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	2.0152	1.9255
(2) Secondary property tax rate		
Yavapai County Flood Control District	0.2103	0.2006
Yavapai County Free Library District	0.1651	0.1577
(3) Total county tax rate	2.3906	2.2838
B. Special assessment district tax rates		
Secondary property tax rates		
Ash Fork Street Light Improv District	0.4256	0.5938
Seligman Street Light Improv District	1.0664	1.2238
Yarnell Street Light Improv District	0.4236	0.5685
Seligman Sanitary District	7.4951	7.2291

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Taxes			
1/2 Cent Sales Tax (General Fund-45%)	\$ 8,955,275	\$ 8,385,497	\$ 8,662,218
1/2 Cent Sales Tax (Capital Improve-15%)	2,985,092	2,795,166	2,887,406
1/2 Cent Sales Tax (Regional Rds-40%)	7,960,244	7,453,775	7,699,749
Delinquent Tax Penalty	1,000,000	1,000,000	1,000,000
Cable TV	290,000	286,622	295,000
Licenses and permits			
Zoning Permits and Fines	400,000	403,621	400,000
Building Permits	1,900,000	2,513,974	1,900,000
Environmental Permits	430,000	498,493	430,000
Intergovernmental			
State Sales Tax	32,906,015	31,022,543	29,984,000
Vehicle License Tax	9,915,320	9,232,200	8,392,100
State Revenue Sharing Lottery	550,050	550,050	550,050
JP Salary Reimbursement	100,000	100,000	100,000
Federal PILT		3,585,579	
State Contribution for EORP	250,000	250,000	
Intergovernmental Misc.	2,420,733	1,956,825	2,000,000
Charges for services			
Recorder Fees	800,000	1,630,053	1,500,000
Clerk of the Court Fees	280,000	280,000	280,000
Solid Waste Fees	450,000	503,777	480,000
Charges for Services Misc.	400,000	452,627	360,000
Fines and forfeits			
FINES	2,800,000	2,892,217	2,830,000
Investments			
INTEREST	120,000	135,341	120,000
Rents, royalties, and commissions			
Contributions			
Miscellaneous			
Miscellaneous	400,000	540,701	400,000
Total General Fund	\$ 75,312,729	\$ 76,469,060	\$ 70,270,523

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
List Fund: Flood Control District			
Miscellaneous	\$ 200,000	\$ 200,000	\$ 200,000
Total	\$ 200,000	\$ 200,000	\$ 200,000
List Fund: Yavapai County Free Library District			
Miscellaneous	\$ 157,546	\$ 157,546	\$ 150,652
Total	\$ 157,546	\$ 157,546	\$ 150,652
List Fund: Jail District			
1/4 Cent Sales Tax	\$ 9,913,788	\$ 9,317,406	\$ 9,625,004
Miscellaneous	1,000,000	950,000	1,000,000
407 CJC Contruction Reimbursements	-	3,132,286	46,192,500
Total	\$ 10,913,788	\$ 13,399,692	\$ 56,817,504
List Fund: Highway User Revenue Fund			
Vehicle License Tax	\$ 3,813,883	\$ 3,533,500	\$ 3,212,000
National Forest Fees	80,000	72,589	80,000
Miscellaneous (incl xfer in & prop sales)	300,000	300,000	300,000
HURF Tax	13,973,833	12,910,000	11,230,000
Total	\$ 18,167,716	\$ 16,816,089	\$ 14,822,000
List Fund: Regional Roads			
Impact Fees	\$ 2,000,000	\$ 2,000,000	\$ 800,000
Interest and Miscellaneous	90,000	110,000	100,000
Total	\$ 2,090,000	\$ 2,110,000	\$ 900,000
List Fund: Capital Improvements			
Interest	\$ 5,000	\$ 12,000	\$ 12,000
Total	\$ 5,000	\$ 12,000	\$ 12,000
List Fund: Capital Reserve			
Interest	\$ 190,000	\$ 190,000	\$ 190,000
Total	\$ 190,000	\$ 190,000	\$ 190,000
List Fund: Grants and Fee Funds			
Adult Probation	\$ 5,319,449	\$ 5,459,253	\$ 5,317,780
Attorney	1,605,132	1,606,469	1,798,399
Board of Supervisors	1,936,654	10,929,605	5,830,000
Clerk of Superior Court	55,943	55,943	55,943
Community Health Center	10,182,769	10,898,218	13,526,711
Community Health Services	5,579,799	5,523,300	6,463,614
CYMPO	1,039,500	1,039,500	1,411,404
Development Services	-	205	-
Elections	-	360,405	-
Finance	1,500,000	1,500,000	1,500,000
Flood Control District	1,778,265	743,265	1,000,000
Jail District	2,354,969	2,466,813	1,447,200
Juvenile Probation	2,843,117	2,839,413	3,070,278
Library District	329,895	345,686	183,206
Public Defender	147,000	148,300	137,000
Public Works	1,456,379	1,489,402	11,466,379
Recorder	262,000	262,000	280,000
School Superintendent	1,944,902	2,415,919	2,126,137
Sheriff	1,934,186	1,039,613	1,410,689
Superior Court	1,831,208	2,033,662	1,346,503
Treasurer	15,000	30,749	15,000
Total	\$ 42,116,167	\$ 51,187,720	\$ 58,386,243

YAVAPAI COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
List Fund: Special Taxing Districts			
301 Ash Fork S.L.I.D. Other income	\$ 280	\$ 255	\$ 150
Special District Assessments	95,000		
Special District Assessments	160,000		
310 Yarnell S.L.I.D. Other Income	\$	\$ 45	\$ 40
311 Seligman S.L.I.D. Other Income	\$	\$ 60	\$ 55
319 Seligman S.D. User Fees & Other	16,149	15,977	16,100
Total	\$ 271,429	\$ 16,337	\$ 16,345
Total Special Revenue Funds	\$ 74,111,646	\$ 84,089,384	\$ 131,494,744
DEBT SERVICE FUNDS			
Special District Assessments	\$	\$ 60,000	\$ 60,000
Interest Income	\$	\$ 5,000	\$ 3,600
Special District Assessments	\$	\$ 105,743	\$ 100,000
Miscellaneous Revenue	\$	\$	\$ 1,000
Interest Income	\$	\$ 9,000	\$ 6,000
Total Debt Service Funds	\$	\$ 179,743	\$ 170,600
CAPITAL PROJECTS FUNDS			
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
	\$	\$	\$
Total Enterprise Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 149,424,375	\$ 160,738,187	\$ 201,935,867

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
To 0401 Capital Improvement	\$	\$	\$	\$ (2,887,406)
To 0227 Regional Roads				(7,699,749)
Fr 0314 Flood Control			1,250,000	
To 0003 Jail District Add'l				(5,906,138)
To 0003 Jail District MOE				(7,403,163)
To 0204 Health Department				(411,204)
To 0816 Comm Health Center				(286,204)
Fr TBD CARES Act			10,445,089	
To 0401 Capital Projects				(4,196,597)
To 0404 Capital Reserve				(4,260,982)
Total General Fund	\$	\$	\$ 11,695,089	\$ (33,051,443)
SPECIAL REVENUE FUNDS				
0122 Recorders Surcharge	\$	\$	\$	\$ (70,945)
0227 Regional Roads			7,699,749	
0204 Community Health Services			411,204	
0816 Community Health Center			286,204	
0230 Yavapai Library Network			165,634	
0401 Capital Improvement			7,084,003	(1,911,171)
0404 Capital Reserve			4,331,927	
Transfer Out CARES Act				(10,445,089)
All Other Special Revenue Funds			3,492,230	(3,492,230)
0003 Jail District			13,309,301	
0314 Flood				(1,250,000)
0350 Library District				(165,634)
0302 Coyote Springs ID #2 Debt Svc			12,144	
0303 Poquito Valley Debt Service			12,500	
0407 Criminal Justice Center				(4,309,593)
Total Special Revenue Funds	\$	\$	\$ 36,804,896	\$ (21,644,662)
DEBT SERVICE FUNDS				
0906 Coyote Springs Debt Service	\$	\$	\$	\$ (12,144)
0905 Poquito Valley Debt Service				(12,500)
0902 Lease Purch Debt Service			1,911,171	
0912 Jail District Revenue Oblig			4,309,593	
Total Debt Service Funds	\$	\$	\$ 6,220,764	\$ (24,644)
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 54,720,749	\$ (54,720,749)

YAVAPAI COUNTY
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Adult Probation	\$ 4,230,970	\$	\$ 4,264,357	\$ 4,353,768
Assessor	4,336,225		4,134,597	4,248,623
Attorney	8,500,376		8,515,939	8,828,163
Board of Supervisors	2,146,145		2,143,448	2,093,361
Clerk of the Court	3,399,533		3,271,302	3,426,632
Constable, Bagdad/Yarnell	24,836		22,323	23,990
Constable, Mayer	86,734		86,734	85,769
Constable, Prescott	129,129		127,898	120,664
Constable, Seligman	27,484		27,050	25,404
Constable, Verde Valley	129,411		129,495	122,255
Development Services	4,901,480		4,539,140	4,879,808
Elections	847,316		902,672	1,029,931
Facilities	8,224,709		8,034,627	7,827,908
Facilities-Mailroom	239,474		202,134	182,747
Finance	833,602		810,707	896,010
Fleet Management	5,573,927		5,498,466	2,566,118
General Services	9,007,798		7,481,486	16,174,929
Geographic Information Systems	759,733		723,069	748,803
Human Resources	1,009,580		1,003,310	1,033,982
Information Technology Services	6,514,999		6,211,152	6,426,691
ITS-Records Management	379,426		372,135	333,270
JP Bagdad/Yarnell	400,092		381,144	383,980
JP Mayer	554,146		543,973	547,031
JP Prescott	885,567		832,237	880,397
JP Seligman	422,209		414,776	425,903
JP Verde Valley	679,355		656,040	686,499
Juvenile Probation	4,516,927		4,333,502	4,471,382
Medical Examiner	973,404		870,246	989,517
Public Defender	6,146,829		5,962,989	6,162,428
Public Fiduciary	560,391		560,032	561,657
Public Works	2,420,478		2,389,914	2,308,068
Recorder/Voter Reg	1,666,582		1,619,137	1,623,514
School Superintendent	771,574		767,458	768,186
Sheriff	27,197,470		27,159,562	26,615,830
Superior Court	6,108,074		5,864,932	6,039,438
Treasurer	1,028,339		1,028,554	1,024,421
Total General Fund	\$ 115,634,324	\$	\$ 111,886,536	\$ 118,917,077

SPECIAL REVENUE FUNDS

SPECIAL DISTRICTS	\$	\$	\$	\$
314 FLOOD CONTROL	7,216,668		6,683,533	4,709,188
350 LIBRARY	4,974,038		4,884,501	4,752,948
003 JAIL	19,968,114		19,377,988	19,624,712
407 CAPITAL/CRIMINAL JUSTICE CTR	3,600,000		3,132,286	46,192,500
301 ASH FORK STREET LIGHT ID	31,164		18,081	19,983
302 COYOTE SPRINGS ROAD ID	12,002		12,002	12,144
303 POQUITO VALLEY ROAD ID	14,000		11,500	12,500
310 YARNELL STREET LIGHT ID	25,030		11,036	12,586
311 SELIGMAN STREET LIGHT ID	18,353		13,510	16,690
319 SELIGMAN SANITARY DIST.	172,990		10,975	110,040
OTHER SPECIAL REVENUE				
401 CAPITAL IMPROVEMENT	3,368,385		732,446	6,586,424
Adult Probation	5,189,846		5,254,632	5,244,949
Attorney	1,042,652		1,083,231	1,422,709
Board of Supervisors	2,066,174	(73,895)	415,712	5,816,439
Clerk of Superior Court	55,000		55,000	55,000
Community Health Center	10,897,592		10,925,423	13,826,039
Community Health Services	6,064,670		6,136,627	6,959,983
CYMPO	1,043,281		1,043,281	1,389,105
Development Services				16,365
Elections			171,669	188,736
Finance	1,500,000		1,500,000	1,500,000
Flood Control District	1,778,265		743,265	1,000,000
Jail District	2,537,981		1,788,065	2,413,160
Juvenile Probation	2,837,100		2,803,925	3,071,182
Library	1,254,939	73,895	174,564	872,376
Public Defender	238,720		166,079	165,000
Public Works (HURF)	21,838,540		20,641,630	16,782,334
Public Works (Regional Road)	17,342,074		14,950,448	12,929,265
Public Works	1,376,356		1,365,301	11,618,250
Recorder	252,499		450,322	233,051
School Superintendent	2,186,984		2,205,876	2,335,542
Sheriff	2,651,681		1,542,238	1,931,084
Superior Court	1,712,994		1,272,672	1,434,767
Treasurer	200,000		35,217	260,000
Total Special Revenue Funds	\$ 123,468,092	\$	\$ 109,613,035	\$ 173,515,051

DEBT SERVICE FUNDS

906 COYOTE SPRINGS ID	\$ 95,000	\$	\$ 92,800	\$ 87,680
905 POQUITO VALLEY ROAD ID	160,000		158,434	152,141
910 REV REFUNDING OBLIGATION	1,911,524		1,911,524	1,911,171
912 JAIL DISTRICT BOND OBLIGATION	0		0	4,309,593
Total Debt Service Funds	\$ 2,166,524	\$	\$ 2,162,758	\$ 6,460,585

CAPITAL PROJECTS FUNDS

Total Capital Projects Funds \$ _____ \$ _____ \$ _____ \$ _____

PERMANENT FUNDS

Total Permanent Funds \$ _____ \$ _____ \$ _____ \$ _____

ENTERPRISE FUNDS

Total Enterprise Funds \$ _____ \$ _____ \$ _____ \$ _____

TOTAL ALL FUNDS \$ 241,268,940 \$ _____ \$ 223,662,329 \$ 298,892,713

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
Adult Probation:				
General Fund	\$ 4,230,970	\$	\$ 4,264,357	\$ 4,353,768
Special Revenue Funds	5,189,846		5,254,632	5,244,949
Department Total	\$ 9,420,816	\$	\$ 9,518,989	\$ 9,598,717
Assessor				
General Fund	\$ 4,336,225	\$	\$ 4,134,597	\$ 4,248,623
Department Total	\$ 4,336,225	\$	\$ 4,134,597	\$ 4,248,623
Attorney				
General Fund	\$ 8,500,376	\$	\$ 8,515,939	\$ 8,828,163
Special Revenue Funds	1,042,652		1,083,231	1,422,709
Department Total	\$ 9,543,028	\$	\$ 9,599,170	\$ 10,250,872
Board of Supervisors				
General Fund	\$ 2,146,145	\$	\$ 2,143,448	\$ 2,093,361
Special Revenue Funds	2,066,174	(73,895)	415,712	5,816,439
Debt Service Funds	2,166,524		2,162,758	2,150,992
Improvement Districts	247,537		53,602	159,299
Department Total	\$ 6,626,380	\$ (73,895)	\$ 4,775,520	\$ 10,220,091
Capital Improvements				
Capital Improvements	\$ 6,968,385	\$ (3,600,000)	\$ 732,446	\$ 6,586,424
Department Total	\$ 6,968,385	\$ (3,600,000)	\$ 732,446	\$ 6,586,424
Clerk of Court				
General Fund	\$ 3,399,533	\$	\$ 3,271,302	\$ 3,426,632
Special Revenue Funds	55,000		55,000	55,000
Department Total	\$ 3,454,533	\$	\$ 3,326,302	\$ 3,481,632
Community Health Center				
Special Revenue Funds	10,897,592		10,925,423	13,826,039
Department Total	\$ 10,897,592	\$	\$ 10,925,423	\$ 13,826,039
Community Health Services				
Special Revenue Funds	6,064,670		6,136,627	6,959,983
Department Total	\$ 6,064,670	\$	\$ 6,136,627	\$ 6,959,983
Constable, Bagdad/Yarnell				
General Fund	\$ 24,836	\$	\$ 22,323	\$ 23,990
Department Total	\$ 24,836	\$	\$ 22,323	\$ 23,990

YAVAPAI COUNTY
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Constable, Mayer				
General Fund	\$ 86,734	\$	\$ 86,734	\$ 85,769
Department Total	\$ 86,734	\$	\$ 86,734	\$ 85,769
Constable, Prescott				
General Fund	\$ 129,129	\$	\$ 127,898	\$ 120,664
Department Total	\$ 129,129	\$	\$ 127,898	\$ 120,664
Constable, Seligman				
General Fund	\$ 27,484	\$	\$ 27,050	\$ 25,404
Department Total	\$ 27,484	\$	\$ 27,050	\$ 25,404
Constable, Verde Valley				
General Fund	\$ 129,411	\$	\$ 129,495	\$ 122,255
Department Total	\$ 129,411	\$	\$ 129,495	\$ 122,255
CYMPO				
CYMPO	\$ 1,043,281	\$	\$ 1,043,281	\$ 1,389,105
Department Total	\$ 1,043,281	\$	\$ 1,043,281	\$ 1,389,105
Development Services				
General Fund	\$ 4,901,480	\$	\$ 4,539,140	\$ 4,879,808
Special Revenue Funds				16,365
Department Total	\$ 4,901,480	\$	\$ 4,539,140	\$ 4,896,173
Elections				
General Fund	\$ 847,316	\$	\$ 902,672	\$ 1,029,931
General Fund			171,669	188,736
Department Total	\$ 847,316	\$	\$ 1,074,341	\$ 1,218,667
Facilities				
General Fund	\$ 8,464,183	\$	\$ 8,236,761	\$ 8,010,655
Department Total	\$ 8,464,183	\$	\$ 8,236,761	\$ 8,010,655
Finance				
General Fund	\$ 833,602	\$	\$ 810,707	\$ 896,010
Special Revenue Funds	1,500,000		1,500,000	1,500,000
Department Total	\$ 2,333,602	\$	\$ 2,310,707	\$ 2,396,010
Fleet Management				
General Fund	\$ 5,573,927	\$	\$ 5,498,466	\$ 2,566,118
Department Total	\$ 5,573,927	\$	\$ 5,498,466	\$ 2,566,118
Flood Control District				
Flood Control District	\$ 7,216,668	\$	\$ 6,683,533	\$ 4,709,188
Special Revenue Funds	1,778,265		743,265	1,000,000
Department Total	\$ 8,994,933	\$	\$ 7,426,798	\$ 5,709,188
General Services				
General Fund	\$ 9,007,798	\$	\$ 7,481,486	\$ 16,174,929
Department Total	\$ 9,007,798	\$	\$ 7,481,486	\$ 16,174,929

YAVAPAI COUNTY
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Geographic Information Systems				
General Fund	\$ 759,733	\$	\$ 723,069	\$ 748,803
Department Total	\$ 759,733	\$	\$ 723,069	\$ 748,803
Human Resources				
General Fund	\$ 1,009,580	\$	\$ 1,003,310	\$ 1,033,982
Department Total	\$ 1,009,580	\$	\$ 1,003,310	\$ 1,033,982
Information Technology Services				
General Fund	\$ 6,894,425	\$	\$ 6,583,287	\$ 6,759,961
Department Total	\$ 6,894,425	\$	\$ 6,583,287	\$ 6,759,961
JP Bagdad/Yarnell				
General Fund	\$ 400,092	\$	\$ 381,144	\$ 383,980
Department Total	\$ 400,092	\$	\$ 381,144	\$ 383,980
JP Mayer				
General Fund	\$ 554,146	\$	\$ 543,973	\$ 547,031
Department Total	\$ 554,146	\$	\$ 543,973	\$ 547,031
JP Prescott				
General Fund	\$ 885,567	\$	\$ 832,237	\$ 880,397
Department Total	\$ 885,567	\$	\$ 832,237	\$ 880,397
JP Seligman				
General Fund	\$ 422,209	\$	\$ 414,776	\$ 425,903
Department Total	\$ 422,209	\$	\$ 414,776	\$ 425,903
JP Verde Valley				
General Fund	\$ 679,355	\$	\$ 656,040	\$ 686,499
Department Total	\$ 679,355	\$	\$ 656,040	\$ 686,499
Juvenile Probation				
General Fund	\$ 4,516,927	\$	\$ 4,333,502	\$ 4,471,382
Special Revenue Funds	2,837,100		2,803,925	3,071,182
Department Total	\$ 7,354,027	\$	\$ 7,137,427	\$ 7,542,564
Library District				
Library District	\$ 4,974,038	\$	\$ 4,884,501	\$ 4,752,948
Special Revenue Funds	1,254,939	73,895	174,564	872,376
Department Total	\$ 6,228,977	\$ 73,895	\$ 5,059,065	\$ 5,625,324
Medical Examiner				
General Fund	\$ 973,404	\$	\$ 870,246	\$ 989,517
Department Total	\$ 973,404	\$	\$ 870,246	\$ 989,517
Public Defender				
General Fund	\$ 6,146,829	\$	\$ 5,962,989	\$ 6,162,428
Special Revenue Funds	238,720		166,079	165,000
Department Total	\$ 6,385,549	\$	\$ 6,129,068	\$ 6,327,428
Public Fiduciary				
General Fund	\$ 560,391	\$	\$ 560,032	\$ 561,657
Department Total	\$ 560,391	\$	\$ 560,032	\$ 561,657

YAVAPAI COUNTY
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Public Works				
General Fund	\$ 2,420,478	\$	\$ 2,389,914	\$ 2,308,068
Public Works (HURF)	21,838,540		20,641,630	16,782,334
Public Works (Regional Road)	17,342,074		14,950,448	12,929,265
Improvement District	26,002		23,502	24,644
Special Revenue Funds	1,376,356		1,365,301	11,618,250
Department Total	\$ 43,003,450	\$	\$ 39,370,795	\$ 43,662,561
Recorder/Voter Reg				
General Fund	\$ 1,666,582	\$	\$ 1,619,137	\$ 1,623,514
Special Revenue Funds	252,499		450,322	233,051
Department Total	\$ 1,919,081	\$	\$ 2,069,459	\$ 1,856,565
School Superintendent				
General Fund	\$ 771,574	\$	\$ 767,458	\$ 768,186
Special Revenue Funds	2,186,984		2,205,876	2,335,542
Department Total	\$ 2,958,558	\$	\$ 2,973,334	\$ 3,103,728
Sheriff				
General Fund	\$ 27,197,470	\$	\$ 27,159,562	\$ 26,615,830
Jail District	19,968,114	3,600,000	22,510,274	65,817,212
Jail District Debt Service				4,309,593
Special Revenue Funds	5,189,662		3,330,303	4,344,244
Department Total	\$ 52,355,246	\$ 3,600,000	\$ 53,000,139	\$ 101,086,879
Superior Court				
General Fund	\$ 6,108,074	\$	\$ 5,864,932	\$ 6,039,438
Special Revenue Funds	1,712,994		1,272,672	1,434,767
Department Total	\$ 7,821,068	\$	\$ 7,137,604	\$ 7,474,205
Treasurer				
General Fund	\$ 1,028,339	\$	\$ 1,028,554	\$ 1,024,421
Special Revenue Funds	200,000		35,217	260,000
Department Total	\$ 1,228,339	\$	\$ 1,063,771	\$ 1,284,421
Total	\$ 241,268,940	\$ -	\$ 223,662,329	\$ 298,892,713

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	983	\$ 52,337,779	\$ 11,445,930	\$ 9,414,475	\$ 4,879,137	\$ 78,077,320
SPECIAL REVENUE FUNDS						
Special Districts:						
Jail District	205	\$ 8,809,512	\$ 1,847,870	\$ 1,945,268	\$ 1,173,195	\$ 13,775,845
Library District	27	1,352,296	135,891	155,040	108,269	1,751,496
Flood Control District	15	896,159	110,091	135,660	75,944	1,217,855
Other Special Revenue Funds:						
HURF	115	5,638,348	678,396	1,109,505	587,927	8,014,176
Regional Roads	4	283,408	34,808	38,760	24,943	381,919
Health Department	178	9,175,086	1,099,239	1,690,905	719,158	12,684,387
All Other Special Revenue Funds	182	9,270,378	2,037,507	1,745,983	852,634	13,906,502
Total Special Revenue Funds	725	\$ 35,425,187	\$ 5,943,801	\$ 6,821,120	\$ 3,542,070	\$ 51,732,179
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Enterprise Funds		\$	\$	\$	\$	\$
INTERNAL SERVICE FUND						

YAVAPAI COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	1,708	\$ 87,762,966	\$ 17,389,731	\$ 16,235,595	\$ 8,421,207	\$ 129,809,499



Yavapai County Finance Department

Notice of Pending Financial Statement Filing

Date: March 10, 2020

Arizona Revised Statutes (A.R.S.) §11-661 requires counties to file a copy of their financial statements with the Auditor General's Office pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the county's official website within 7 business days of filing the reports with the Auditor General.

We posted this form on our website in place of the financial statements until we file the financial statements with the Auditor General's Office. We have sent a copy of this form to the Auditor General's Office, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget-adoption process pursuant to A.R.S. §§42-17103 and 42-17105, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending, the reasons for the delay, and the estimated date of completion.

County name: Yavapai County

Fiscal reporting year: June 30, 2019

Reasons for delayed report(s):

The Yavapai County Treasurer's Office went live with a new accounting software effective July 1, 2018 and has had problems reconciling their cash balances to the general ledger. The situation was further complicated by the loss of key accounting staff in the Treasurer's Office. The Auditor General's Office cannot proceed with the audit until the June 30, 2019 cash balances have been reconciled. A new County Treasurer was appointed by the Board of Supervisors and a new Chief Deputy was hired on February 24, 2020. The County Treasurer's Office continues to try to resolve the problems which have prevented them from reconciling cash balances.

Estimated date of completion: Unknown

Contact name: Mary Doren

Title: Assistant Finance Director

Phone number: 928-442-5186

Email: Mary.Doren@yavapai.us

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