

RESOLUTION NO. 2020-1747

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF PRESCOTT, YAVAPAI COUNTY, ARIZONA, ADOPTING A TENTATIVE BUDGET, ADOPTING THE ESTIMATED AMOUNTS REQUIRED TO MEET THE PUBLIC EXPENSES FOR THE CITY OF PRESCOTT FOR THE FISCAL YEAR 2021, AUTHORIZING AND DIRECTING PUBLICATION OF STATEMENTS AND SCHEDULES OF THE TENTATIVE BUDGET, TOGETHER WITH NOTICE OF HEARING ON SAID BUDGET AND NOTICE OF DATE OF FINAL ADOPTION OF SAID BUDGET, AND NOTICE OF DATE OF ESTABLISHMENT OF THE EXPENDITURE LIMITATION, AND NOTICE OF THE DATE FOR FIXING A TAX LEVY

ENACTMENTS:

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF PRESCOTT AS FOLLOWS:

SECTION 1. THAT the statements and schedules attached are hereby adopted as the estimated amounts required to meet the public expenses for the City of Prescott and as the tentative budget for the Fiscal Year 2021. Copies of said statements and schedules have been distributed to the Council and are on file in the office of the City Manager. Said copies are attached hereto for the purpose of publication only, except that they are hereby ordered to be entered into the minutes of the City Council of the City of Prescott.

SECTION 2. THAT the Clerk is hereby authorized and directed to publish in the manner prescribed by law, the attached schedule A as said tentative budget, together with a copy of this Resolution as notice of the meetings of the City Council, to wit:

- A. That the City Council will meet on the 23th day of June, 2020, at 3:00 P.M., in the Council Chambers of the Municipal Offices Building, 201 South Cortez Street, Prescott, Arizona, at a Regular Meeting to hold a public hearing when and where any citizen may appear and be heard or submit written comments in favor of or against any proposed use within the budget, expenditure limitation, or the tax levy; at said time and place or after said hearing for the purpose of finally adopting the budget and establishment of the expenditure limitation for the fiscal year 2021 for the City of Prescott. The proposed budget may be examined weekdays at 201 South Cortez Street, Prescott, Arizona, between 8:00 A.M. and 5:00 P.M. or by accessing the budget documents on the City's website www.prescott-az.gov.
- B. That the City Council will further meet at a Regular Meeting on the 14th day of July, 2020, at 3:00 P.M. in the Council Chambers of the Municipal Building, 201 South Cortez Street, Prescott, Arizona, for the purpose of adopting the property tax levy for Fiscal Year 2021 for the City of Prescott.

SECTION 3. THAT money from any fund may be used for any of these appropriations except money specifically restricted by State Law, City Charter, codes, ordinance, or resolution.

PASSED and ADOPTED by the Mayor and Council of the City of Prescott, Arizona, on this 9th day of June, 2020.

GREG L. MENGARELLI, Mayor

ATTEST:

APPROVED AS TO FORM:

SARAH M. SIEP, City Clerk

JON M. PALADINI, City Attorney

OFFICIAL BUDGET FORMS

CITY OF PRESCOTT

Fiscal Year 2021

CITY OF PRESCOTT

TABLE OF CONTENTS

Fiscal Year 2021

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expense

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/(Uses) and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF PRESCOTT
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	Internal Service Funds	Total All Funds	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	38,280,858	69,867,903	5,420	625,000	0	104,050,822	7,238,919	220,068,922
2020	Actual Expenditures/Expenses**	E 2	33,251,898	62,928,189	5,420	0	0	71,100,492	6,732,647	174,018,646
2021	Fund Balance/Net Position at July 1***	3	25,903,888	14,031,857	4,052	3,149,199	0	34,145,411	2,399,708	79,634,115
2021	Primary Property Tax Levy	B 4	1,827,008							1,827,008
2021	Secondary Property Tax Levy	B 5								0
2021	Estimated Revenues Other than Property Taxes	C 6	36,313,232	38,368,918	5,576	274,000	0	69,585,033	6,904,961	151,451,720
2021	Other Financing Sources	D 7	0	0			0	22,018,000		22,018,000
2021	Other Financing (Uses)	D 8	0	0			0	0		0
2021	Interfund Transfers In	D 9	38,000	2,668,388			0	3,526,898		6,233,286
2021	Interfund Transfers (Out)	D 10	(3,559,010)	(1,901,776)			0	(772,500)		(6,233,286)
2021	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:				4,363			5,520,617		5,524,980
	Future Capital Projects					2,908,199				2,908,199
	Maintained Fund Balance for Financial Stability		7,658,057					4,675,642	690,496	13,024,195
										0
										0
2021	Total Financial Resources Available	12	59,983,081	56,970,939	5,265	515,000	0	119,851,583	8,614,173	245,940,041
2021	Budgeted Expenditures/Expenses	E 13	44,592,297	51,821,113	5,265	515,000	0	103,065,722	6,831,010	206,830,407

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
1	\$ 220,068,922	\$ 206,830,407
2		
3	220,068,922	206,830,407
4		
5	\$ 220,068,922	\$ 206,830,407
6	\$ 220,068,922	\$ 206,830,407

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* 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).

CITY OF PRESCOTT
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,905,086	\$ 1,977,052
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 levv. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 1,795,908	\$ 1,827,008
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 1,795,908	\$ 1,827,008
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 1,773,849	
(2) Prior years' levies	22,059	
(3) Total primary property taxes	\$ 1,795,908	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies	284	
(3) Total secondary property taxes	\$ 284	
C. Total property taxes collected	\$ 1,796,192	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2599	0.2484
(2) Secondary property tax rate		
(3) Total city/town tax rate	0.2599	0.2484
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was not operating any special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* 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.

CITY OF PRESCOTT
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local Taxes			
Privilege and Use Tax	\$ 17,140,000	\$ 16,050,000	\$ 14,500,000
Franchise Taxes	1,690,000	1,690,000	1,720,000
Intergovernmental			
State	10,146,291	10,026,409	10,438,755
County	3,725,451	3,733,110	3,858,508
Local Jurisdictions	2,218,821	2,022,212	2,022,769
Licenses and Permits	1,312,700	1,043,960	1,093,000
Charges for Services	2,257,389	1,870,797	2,043,400
Fines and Forfeits	416,250	431,077	439,400
Interest Earned	150,000	302,001	150,000
Miscellaneous	47,400	57,176	47,400
Total General Fund	\$ 39,104,302	\$ 37,226,742	\$ 36,313,232
SPECIAL REVENUE FUNDS			
Streets Fund			
Streets Privilege and Use Tax	\$ 17,140,000	\$ 16,050,000	\$ 14,500,000
Intergovernmental - State (HURF)	3,685,989	3,939,960	3,313,592
Intergovernmental - County	700,000	700,000	700,000
Charges for Services	440,000	602,055	440,000
Interest Earned	100,000	250,000	125,000
Miscellaneous	226,000	108,320	35,000
Total Streets Fund	\$ 22,291,989	\$ 21,650,335	\$ 19,113,592
PSPRS			
PSPRS Privilege and Use Tax	\$ 12,853,928	\$ 13,130,922	\$ 10,875,000
Total PSPRS Dedicated Tax	\$ 12,853,928	\$ 13,130,922	\$ 10,875,000
Transient Occupancy Tax			
Transient Occupancy Tax	\$ 1,100,000	\$ 800,000	\$ 800,000
Miscellaneous	5,000	5,000	5,000
Total Transient Occupancy Tax	\$ 1,105,000	\$ 805,000	\$ 805,000
Grant Funds			
Miscellaneous Grants	\$ 6,193,304	\$ 6,864,154	\$ 7,501,950
Total Grant Funds	\$ 6,193,304	\$ 6,864,154	\$ 7,501,950
Trust Funds			
Gifts and Donations	\$ 61,025	\$ 114,418	\$ 68,376
Interest Earned	5,000	5,000	5,000
Total Trust Funds	\$ 66,025	\$ 119,418	\$ 73,376
Total Special Revenue Funds	\$ 42,510,246	\$ 42,569,829	\$ 38,368,918
DEBT SERVICE FUNDS			
Special Assessments	\$ 5,045	\$ 5,303	\$ 5,045
Interest Earned	531	571	531
Total Debt Service Funds	\$ 5,576	\$ 5,874	\$ 5,576
CAPITAL PROJECTS FUNDS			
Impact Fee Funds			
Charges for Services	\$ 12,000	\$ 262,000	\$ 262,000
Interest Earned	12,000	10,557	12,000
Total Impact Fee Funds	\$ 24,000	\$ 272,557	\$ 274,000
Total Capital Projects Funds	\$ 24,000	\$ 272,557	\$ 274,000

* 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.

CITY OF PRESCOTT
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
ENTERPRISE FUNDS			
Water			
Intergovernmental	\$ 451,440	\$ 234,749	\$ 234,749
Charges for Services	18,794,387	18,797,860	19,649,606
Impact Fees	1,218,000	1,342,389	1,284,443
Interest Earned	260,000	460,326	235,000
Miscellaneous	40,000	74,442	40,000
Total Water Funds	\$ 20,763,827	\$ 20,909,766	\$ 21,443,798
Wastewater			
Charges for Services	\$ 13,856,000	\$ 13,898,829	\$ 14,510,506
Impact Fees	1,060,500	944,100	1,150,178
Interest Earned	200,000	400,000	200,000
Miscellaneous	10,050	10,050	10,050
Total Wastewater Funds	\$ 15,116,500	\$ 15,252,979	\$ 15,860,684
Solid Waste			
Charges for Services	\$ 8,392,000	\$ 8,450,526	\$ 8,663,000
Interest Earned	10,000	30,000	15,000
Miscellaneous	4,470	45,774	4,670
Total Solid Waste Fund	\$ 8,406,470	\$ 8,526,300	\$ 8,682,670
Golf Course			
Charges for Services	\$ 3,145,250	\$ 3,145,250	\$ 3,150,407
Miscellaneous	300,000	2,800	302,400
Total Golf Course Fund	\$ 3,445,250	\$ 3,148,050	\$ 3,452,807
Airport			
Intergovernmental - Grants	\$ 9,828,750	\$ 6,644,898	\$ 18,341,705
Charge for Services	1,787,896	1,761,753	1,791,919
Miscellaneous	8,800	11,034	11,450
Total Enterprise Funds	\$ 11,625,446	\$ 8,417,685	\$ 20,145,074
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 2,665,500	\$ 2,292,031	\$ 2,400,500
Risk Management	1,095,000	1,182,668	1,100,000
Engineering	1,730,671	1,600,348	1,615,466
Facilities Maintenance	1,787,321	1,761,970	1,788,995
Total Internal Service Funds	\$ 7,278,492	\$ 6,837,017	\$ 6,904,961
TOTAL ALL FUNDS	\$ 148,268,109	\$ 143,166,799	\$ 151,451,720

* 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.

CITY OF PRESCOTT
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
General Fund	\$	\$	\$ 38,000	\$
Airport				(3,220,838)
Golf Course				(216,358)
Solid Waste				(28,426)
Grants				(93,388)
Total General Fund	\$	\$	\$ 38,000	\$ (3,559,010)
SPECIAL REVENUE FUNDS				
Transient Lodging Tax		\$	\$	\$ (99,276)
Streets				(1,802,500)
Grants			2,668,388	
Total Special Revenue Funds	\$	\$	\$ 2,668,388	\$ (1,901,776)
ENTERPRISE FUNDS				
Water	\$ 15,000,000	\$	\$	\$ (772,500)
Wastewater	5,746,000			
Solid Waste	1,272,000		64,702	
Airport			3,245,838	
Golf Course			216,358	
Total Enterprise Funds	\$ 22,018,000	\$	\$ 3,526,898	\$ (772,500)
TOTAL ALL FUNDS	\$ 22,018,000	\$	\$ 6,233,286	\$ (6,233,286)

CITY OF PRESCOTT
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				
City Council	\$ 49,529	\$	\$ 44,717	\$ 46,141
City Clerk	146,443		32,563	123,744
City Court	629,985		592,434	619,560
City Manager	629,627		622,813	558,721
Legal	232,557		175,356	232,556
Budget & Finance	523,117		404,038	346,246
Community Development	2,093,886		1,761,028	1,727,310
Recreation Services	5,210,074		3,722,755	4,050,776
Library	2,354,052		2,332,242	2,352,380
Police Department	13,016,257	(2,710,808)	9,107,140	12,462,517
Fire Department	10,150,060	(2,375,008)	7,414,447	9,736,761
Regional Communications	1,848,031		1,635,212	1,629,769
Non-Departmental	6,483,056		5,407,153	10,705,816
Total General Fund	\$ 43,366,674	\$ (5,085,816)	\$ 33,251,898	\$ 44,592,297
SPECIAL REVENUE FUNDS				
Streets				
Public Works	\$ 33,198,653	\$ 8,000,000	\$ 40,912,950	\$ 27,550,860
Recreation Services	2,036,145		267,481	2,067,734
Total Streets	\$ 35,234,798	\$ 8,000,000	\$ 41,180,431	\$ 29,618,594
Transient Occupancy Tax				
City Manager	\$ 1,270,128	\$	\$ 892,863	\$ 808,951
Recreation Services	76,000		75,609	40,000
Total Transient Occupancy Tax	\$ 1,346,128	\$	\$ 968,472	\$ 848,951
Grants				
City Court	\$ 25,000	\$	\$ 25,000	\$ 32,000
City Manager	63,901		53,521	877,572
Community Development	587,922		210,700	607,533
Recreation Services	81,000			81,000
Library		13,000	12,407	10,993
Police Department	732,216	2,810,808	3,498,573	637,755
Fire Department	194,517	2,475,008	2,567,767	250,828
Public Works	1,346,000		940,000	2,575,000
Non-Departmental	4,100,000	(1,023,000)	88,511	5,100,000
Total Grants	\$ 7,130,556	\$ 4,275,816	\$ 7,396,479	\$ 10,172,681
Trust Funds				
City Manager	\$ 10,000	\$ 15,000	\$ 19,523	\$ 20,926
Community Development	10,000		10,000	10,000
Recreation Services	40,817	15,000	53,591	46,540
Library	73,148	5,000	76,628	65,715
Police Department	66,606	25,000	86,835	146,466
Fire Department	16,106		11,230	16,240
Total Trust Funds	\$ 216,677	\$ 60,000	\$ 257,807	\$ 305,887
PSPRS Dedicated Tax				
Non-Departmental	\$ 12,853,928	\$ 750,000	\$ 13,125,000	\$ 10,875,000
Total PSPRS Dedicated Tax	\$ 12,853,928	\$ 750,000	\$ 13,125,000	\$ 10,875,000
Total Special Revenue Funds	\$ 56,782,087	\$ 13,085,816	\$ 62,928,189	\$ 51,821,113

* 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.

CITY OF PRESCOTT
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
DEBT SERVICE FUNDS				
Non-Departmental	\$ 5,420	\$	\$ 5,420	\$ 5,265
Total Debt Service Funds	\$ 5,420	\$	\$ 5,420	\$ 5,265
CAPITAL PROJECTS FUNDS				
Impact Fees				
Police Department	\$ 125,000	\$	\$	\$
Recreation Services	500,000			515,000
Total Impact Fees	\$ 625,000	\$	\$	\$ 515,000
Total Capital Projects Funds	\$ 625,000	\$	\$	\$ 515,000
ENTERPRISE FUNDS				
Water				
Budget & Finance	\$ 238,663	\$	\$ 236,725	\$ 264,808
Public Works	46,720,513	(8,000,000)	23,693,893	42,209,186
Total Water Fund	\$ 46,959,176	\$ (8,000,000)	\$ 23,930,618	\$ 42,473,994
Wastewater				
Public Works	\$ 36,339,093	\$	\$ 25,927,891	\$ 22,768,994
Total Wastewater Fund	\$ 36,339,093	\$	\$ 25,927,891	\$ 22,768,994
Solid Waste				
Public Works	\$ 9,634,427	\$	\$ 7,946,770	\$ 10,782,309
Total Solid Waste Fund	\$ 9,634,427	\$	\$ 7,946,770	\$ 10,782,309
Golf Course				
Recreation Services	\$ 1,512,762	\$	\$ 1,470,705	\$ 1,381,474
Non-Departmental	2,341,015		2,070,025	2,287,691
Total Golf Course Fund	\$ 3,853,777	\$	\$ 3,540,730	\$ 3,669,165
Airport				
Fire Department	\$ 223,022	\$	\$ 212,119	\$ 370,085
Airport	15,041,327		9,542,364	23,001,175
Total Airport Fund	\$ 15,264,349	\$	\$ 9,754,483	\$ 23,371,260
Total Enterprise Funds	\$ 112,050,822	\$ (8,000,000)	\$ 71,100,492	\$ 103,065,722
INTERNAL SERVICE FUNDS				
Fleet Maintenance				
Recreation Services	\$ 2,426,365	\$	\$ 2,403,564	\$ 2,394,616
Risk Management				
Legal	\$ 1,095,000	\$	\$ 1,090,706	\$ 1,095,000
Engineering				
Public Works	\$ 1,752,986	\$	\$ 1,647,181	\$ 1,730,251
Facilities Maintenance				
Recreation Services	\$ 1,964,568	\$	\$ 1,591,196	\$ 1,611,143
Total Internal Service Funds	\$ 7,238,919	\$	\$ 6,732,647	\$ 6,831,010
TOTAL ALL FUNDS	\$ 220,068,922	\$	\$ 174,018,646	\$ 206,830,407

* 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.

CITY OF PRESCOTT
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
Airport				
Airport Fund	\$ 15,041,327	\$	\$ 9,542,364	\$ 23,001,175
Airport Total	\$ 15,041,327	\$	\$ 9,542,364	\$ 23,001,175
Budget & Finance				
General Fund	\$ 523,117	\$	\$ 404,038	\$ 346,246
Water Fund	238,663		236,725	264,808
Budget & Finance Total	\$ 761,780	\$	\$ 640,763	\$ 611,054
City Clerk				
General Fund	\$ 146,443	\$	\$ 32,563	\$ 123,744
City Clerk Total	\$ 146,443	\$	\$ 32,563	\$ 123,744
City Council				
General Fund	\$ 49,529	\$	\$ 44,717	\$ 46,141
City Council Total	\$ 49,529	\$	\$ 44,717	\$ 46,141
City Court				
General Fund	\$ 629,985	\$	\$ 592,434	\$ 619,560
Grant Funds	25,000		25,000	32,000
City Court Total	\$ 654,985	\$	\$ 617,434	\$ 651,560
City Manager				
General Fund	\$ 629,627	\$	\$ 622,813	\$ 558,721
Grant Funds	63,901		53,521	877,572
Trust Funds	10,000	15,000	19,523	20,926
Transient Occupancy Tax	1,270,128		892,863	808,951
City Manager Total	\$ 1,973,656	\$ 15,000	\$ 1,588,720	\$ 2,266,170
Community Development				
General Fund	\$ 2,093,886	\$	\$ 1,761,028	\$ 1,727,310
Grant Funds	587,922		210,700	607,533
Trust Funds	10,000		10,000	10,000
Community Development Total	\$ 2,691,808	\$	\$ 1,981,728	\$ 2,344,843
Fire Department				
General Fund	\$ 10,150,060	\$ (2,375,008)	\$ 7,414,447	\$ 9,736,761
Grant Funds	194,517	2,475,008	2,567,767	250,828
Trust Funds	16,106		11,230	16,240
Airport	223,022		212,119	370,085
Fire Department Total	\$ 10,583,705	\$ 100,000	\$ 10,205,563	\$ 10,373,914
Legal				
General Fund	\$ 232,557	\$	\$ 175,356	\$ 232,556
Risk Management	1,095,000		1,090,706	1,095,000
Legal Total	\$ 1,327,557	\$	\$ 1,266,062	\$ 1,327,556
Library				
General Fund	\$ 2,354,052	\$	\$ 2,332,242	\$ 2,352,380
Grant Funds		13,000	12,407	10,993
Trust Funds	73,148	5,000	76,628	65,715
Library Total	\$ 2,427,200	\$ 18,000	\$ 2,421,277	\$ 2,429,088

* 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.

CITY OF PRESCOTT
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
Police Department				
General Fund	\$ 13,016,257	\$ (2,710,808)	\$ 9,107,140	\$ 12,462,517
Impact Fees	125,000			
Grant Funds	732,216	2,810,808	3,498,573	637,755
Trust Funds	66,606	25,000	86,835	146,466
Police Department Total	\$ 13,940,079	\$ 125,000	\$ 12,692,548	\$ 13,246,738
Public Works				
Streets	\$ 33,198,653	\$ 8,000,000	\$ 40,912,950	\$ 27,550,860
Grant Funds	1,346,000		940,000	2,575,000
Trust Funds				
Water	46,720,513	(8,000,000)	23,693,893	42,209,186
Wastewater	36,339,093		25,927,891	22,768,994
Solid Waste	9,634,427		7,946,770	10,782,309
Engineering	1,752,986		1,647,181	1,730,251
Public Works Total	\$ 128,991,672	\$	\$ 101,068,685	\$ 107,616,600
Recreation Services				
General Fund	\$ 5,210,074	\$	\$ 3,722,755	\$ 4,050,776
Streets	2,036,145		267,481	2,067,734
Transient Occupancy Tax	76,000		75,609	40,000
Impact Fee	500,000			515,000
Grant Funds	81,000			81,000
Trust Funds	40,817	15,000	53,591	46,540
Golf Course	1,584,112		1,470,705	1,381,474
Fleet Services	2,426,365		2,403,564	2,394,616
Facilities Maintenance	1,964,568		1,591,196	1,611,143
Recreation Services Total	\$ 13,919,081	\$ 15,000	\$ 9,584,901	\$ 12,188,283
Regional Communications				
General Fund	\$ 1,848,031	\$	\$ 1,635,212	\$ 1,629,769
Reg Communications Total	\$ 1,848,031	\$	\$ 1,635,212	\$ 1,629,769
Non-Departmental				
General Fund	\$ 6,483,056	\$	\$ 5,407,153	\$ 10,705,816
Debt Service	5,420		5,420	5,265
Golf (Outsourced Operations)	2,269,665		2,070,025	2,287,691
Grant Funds	4,100,000	(1,023,000)	88,511	5,100,000
PSPRS Dedicated Tax	12,853,928	750,000	13,125,000	10,875,000
Non-Departmental Total	\$ 25,712,069	\$ (273,000)	\$ 20,696,109	\$ 28,973,772
TOTAL ALL DEPARTMENTS	\$ 220,068,922	\$	\$ 174,018,646	\$ 206,830,407

* 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.

CITY OF PRESCOTT
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021	Retirement Costs 2021	Healthcare Costs 2021	Other Benefit Costs 2021	Total Estimated Personnel Compensation 2021
GENERAL FUND	341.21	\$ 21,078,253	\$ 6,558,903	\$ 3,223,147	\$ 1,783,154	\$ 32,643,457
SPECIAL REVENUE FUNDS						
Streets Fund	42.31	\$ 2,560,767	\$ 284,565	\$ 503,976	\$ 320,512	\$ 3,669,820
PSPRS Dedicated Tax			10,875,000			10,875,000
Transient Occupancy Tax	1.50	99,064	11,803	15,784	8,493	135,144
Grants	12.39	576,811	29,726	35,758	24,375	666,670
Total Special Revenue Funds	56.20	\$ 3,236,642	\$ 11,201,094	\$ 555,518	\$ 353,380	\$ 15,346,634
ENTERPRISE FUNDS						
Water	37.34	\$ 2,308,453	\$ 273,927	\$ 445,506	\$ 225,828	\$ 3,253,714
Wastewater	34.24	2,214,953	266,084	420,017	233,555	3,134,609
Solid Waste	31.59	1,559,556	177,246	310,951	185,742	2,233,495
Golf Course	12.81	468,755	43,910	77,979	43,366	634,010
Airport	16.51	990,092	117,373	145,625	100,410	1,353,500
Total Enterprise Funds	132.49	\$ 7,541,809	\$ 878,540	\$ 1,400,078	\$ 788,901	\$ 10,609,328
INTERNAL SERVICE FUND						
Fleet Maintenance	10.00	\$ 520,311	\$ 61,015	\$ 105,096	\$ 57,862	\$ 744,284
Engineering	15.82	1,066,523	124,740	184,201	99,910	1,475,374
Facilities Maintenance	7.88	345,255	38,815	81,043	38,036	503,149
Total Internal Service Fund	33.70	\$ 1,932,089	\$ 224,570	\$ 370,340	\$ 195,808	\$ 2,722,807
TOTAL ALL FUNDS	563.60	\$ 33,788,793	\$ 18,863,107	\$ 5,549,083	\$ 3,121,243	\$ 61,322,226

Note: Full-Time Equivalent (FTE) includes 507 FTE permanent employees and an estimated 56.60 FTE temporary employees