

RESOLUTION NO. 2024-1887

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 2025, 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 2025. 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 25th day of June, 2024, at 3:00 P.M., in the Council Chambers of the Municipal Offices Building, 201 North Montezuma 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 2025 for the City of Prescott. The proposed budget may be examined weekdays at 201 North Montezuma 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 9th day of July, 2024, at 3:00 P.M. in the Council Chambers of the Municipal Building, 201 North Montezuma Street, Prescott, Arizona, for the purpose of adopting the property tax levy for Fiscal Year 2025 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 11th day of June, 2024.



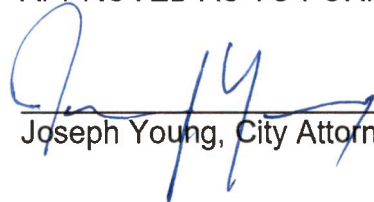
PHILIP R. GOODE, Mayor

ATTEST:



SARAH M. SIEP, City Clerk

APPROVED AS TO FORM:



Joseph Young, City Attorney

CERTIFICATION OF RECORDING OFFICER

STATE OF ARIZONA)
County of Yavapai) ss.

I, the undersigned Sarah Siep, being the duly appointed, qualified City Clerk of the City of Prescott, Yavapai County, Arizona, certify that the foregoing Resolution No. 2024-1887 is a true, correct and accurate copy of Resolution No. 2024-1887, passed and adopted at a Voting Meeting of the Council of the City of Prescott, Yavapai County, Arizona, held on the 11 day of June 2024, at which a quorum was present and, by a 6-0 vote, Six voted in favor of said resolution.

Given under my hand and sealed this 12 day of June, 2024.



Sarah Siep

**Official Budget Forms
City of Prescott, Arizona
Fiscal year 2025**

City of Prescott, Arizona

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**Resolution 2024-1888
Exhibit A**

**Tentative Adoption
June 11, 2024**

**City of Prescott, Arizona
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025**

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		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	68,071,024	57,241,929	0	341,342	0	122,393,336	10,087,928	258,135,559
2024	Actual expenditures/expenses**	E	2	48,001,860	41,834,085	0	338,476	0	100,506,756	9,187,896	199,869,073
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	47,955,882	29,399,852	0	5,701,529	0	27,973,007	4,172,112	115,202,382
2025	Primary property tax levy	B	4	2,267,210							2,267,210
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	54,039,144	41,333,253	0	703,500	0	75,974,381	8,687,515	180,737,793
2025	Other financing sources	D	7	25,141,724	0	0	0	0	31,075,000	0	56,216,724
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	1,841,999	876,081	0	0	0	8,768,751	0	11,486,831
2025	Interfund Transfers (out)	D	10	(9,241,586)	(839,646)	0	0	0	(1,405,599)	0	(11,486,831)
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for long-term obligations			3,500,000					6,928,091		10,428,091
	Maintained for future capital projects		11	2,787,288	16,104,844		6,307,437			3,377,922	28,577,491
	Maintained for future financial stability			11,278,271	3,595,113				5,560,867		20,434,251
	Maintained for internal loans			16,370,933							16,370,933
											0
2025	Total financial resources available		12	88,067,881	51,069,583	0	97,592	0	129,896,582	9,481,705	278,613,343
2025	Budgeted expenditures/expenses	E	13	88,067,881	51,069,583	0	97,592	0	129,896,582	9,481,705	278,613,343

Expenditure limitation comparison

	2024	2025
1 Budgeted expenditures/expenses	\$ 258,135,559	\$ 278,613,343
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	258,135,559	278,613,343
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 258,135,559	\$ 278,613,343
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 258,135,559	\$ 278,613,343

* 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.

**City of Prescott, Arizona
Tax levy and tax rate information
Fiscal year 2025**

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,227,185</u>	\$ <u>2,312,124</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>2,227,185</u>	\$ <u>2,267,210</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>2,227,185</u>	\$ <u>2,267,210</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>2,224,237</u>	
(2) Prior years' levies	<u>15,738</u>	
(3) Total primary property taxes	\$ <u>2,239,975</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	<u>28</u>	
(3) Total secondary property taxes	\$ <u>28</u>	
C. Total property taxes collected	\$ <u>2,240,003</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.2520</u>	<u>0.2423</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>0.2520</u>	<u>0.2423</u>
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, Arizona
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local Taxes			
Privilege and Use Tax	\$ 22,740,000	\$ 25,450,000	\$ 23,500,000
Franchise Taxes	1,715,000	1,781,000	1,795,000
Intergovernmental			
State	19,609,218	19,609,218	17,486,300
County	4,539,043	4,539,044	4,354,998
Licenses and Permits			
	1,035,900	1,037,145	139,100
Charges for Services			
Charges for Services	2,367,220	2,921,029	3,234,500
Local Jurisdictions	2,736,304	2,453,832	2,789,416
Fines and Forfeits			
	272,100	266,376	289,300
Interest Earned			
	1,500	1,330,500	350,500
Miscellaneous			
	90,033	56,315	100,030
Total General Fund	\$ 55,106,318	\$ 59,444,459	\$ 54,039,144
Special Revenue Funds			
Streets Fund			
Streets Privilege and Use Tax	\$ 22,740,000	\$ 25,450,000	\$ 23,500,000
Intergovernmental - State (HURF)	4,859,415	4,859,415	4,868,238
Intergovernmental - County	600,000	1,345,000	600,000
Charges for Services	375,000	340,000	360,000
Licenses and Permits	100,000	100,000	85,000
Interest Earned		650,000	
Miscellaneous	50,000	51,050	50,000
	\$ 28,724,415	\$ 32,795,465	\$ 29,463,238
PSPRS			
PSPRS Privilege and Use Tax	\$	\$ 72,200	\$
Total PSPRS Dedicated Tax Fund	\$ 0	\$ 72,200	\$ 0
Transient Occupancy Tax			
Transient Occupancy Tax	\$ 1,500,000	\$ 1,580,000	\$ 1,500,000
Total Transient Occupancy Tax Fund	\$ 1,500,000	\$ 1,580,000	\$ 1,500,000
Grant Funds			
Intergovernmental - Grants	\$ 13,622,166	\$ 9,187,534	\$ 9,602,625
Charges for Services	52,000	32,491	66,150
Fines and Forfeitures	25,000	25,000	30,000
Miscellaneous Grants	3,174,072	299,447	536,940
Total Grant Funds	\$ 16,873,238	\$ 9,544,472	\$ 10,235,715
Acker Trust			
Interest Earned	\$ 14,500	\$ 14,500	\$ 14,500
Total Acker Trust	\$ 14,500	\$ 14,500	\$ 14,500
Miscellaneous Trust Funds			
Gifts and Donations	\$ 115,500	\$ 189,281	\$ 119,800
Interest Earned			
Total Miscellaneous Trust Funds	\$ 115,500	\$ 189,281	\$ 119,800
Total Special Revenue Funds	\$ 47,227,653	\$ 44,195,918	\$ 41,333,253

**City of Prescott, Arizona
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Capital Projects Funds			
Impact Fees			
Charges for Services	\$ 979,000	\$ 680,000	\$ 680,000
Interest Earned		98,000	23,500
Total Impact Fee Funds	\$ 979,000	\$ 778,000	\$ 703,500
Total Capital Projects Funds	\$ 979,000	\$ 778,000	\$ 703,500
Enterprise Funds			
Water			
Charges for Services	\$ 20,295,000	\$ 21,316,300	\$ 21,900,000
Intergovernmental - Grants	600,000	40,600	1,550,000
Impact Fees	2,300,000	1,640,000	1,640,000
Fines and Forfeitures	3,500	3,500	3,500
Interest Earned	100	650,100	
Miscellaneous	13,000	11,000	9,000
Total Water Fund	\$ 23,211,600	\$ 23,661,500	\$ 25,102,500
Wastewater			
Charges for Services	\$ 15,662,000	\$ 16,765,300	\$ 18,855,000
Impact Fees	1,200,000	650,000	750,000
Interest Earned		300,000	
Total Wastewater Fund	\$ 16,862,000	\$ 17,715,300	\$ 19,605,000
Solid Waste			
Charges for Services	\$ 13,386,000	\$ 12,987,000	\$ 13,823,000
Intergovernmental		2,520	2,520
Licenses and Permits	800	500	800
Interest Earned		40,000	
Miscellaneous	1,350	6,849	1,350
Total Solid Waste Fund	\$ 13,388,150	\$ 13,036,869	\$ 13,827,670
Golf Course			
Charges for Services	\$ 4,087,155	\$ 4,466,092	\$ 4,682,287
Miscellaneous	54,050	10,000	10,000
Total Golf Course Fund	\$ 4,141,205	\$ 4,476,092	\$ 4,692,287
Airport			
Airport Privilege and Use Tax	\$ 12,750	\$ 10,000	\$ 10,000
Intergovernmental - Grants	10,419,947	6,631,470	10,003,869
Charges for Services	2,678,840	2,638,210	2,702,719
Licenses and Permits	1,200	1,200	1,200
Fines and Forfeitures		500	1,000
Miscellaneous	28,136	21,859	28,136
Total Airport Fund	\$ 13,140,873	\$ 9,303,239	\$ 12,746,924
Total Enterprise Funds	\$ 70,743,828	\$ 68,193,000	\$ 75,974,381
Internal Service Funds			
Fleet Maintenance	\$ 2,800,000	\$ 3,180,000	\$ 3,170,000
Risk Management	1,095,000	1,244,633	1,200,000
Engineering	1,500,000	1,339,391	2,000,000
Facilities Maintenance	2,177,885	2,177,885	2,317,515
Total Internal Service Funds	\$ 7,572,885	\$ 7,941,909	\$ 8,687,515
Total All Funds	\$ 181,629,684	\$ 180,553,286	\$ 180,737,793

* 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, Arizona
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 25,141,724	\$	\$ 1,841,999	\$ (9,241,586)
Total General Fund	\$ 25,141,724	\$ 0	\$ 1,841,999	\$ (9,241,586)
Special Revenue Funds				
Streets Fund	\$	\$	\$	\$ (668,370)
Transient Occupancy Tax				(171,276)
Grants Fund			876,081	
Total Special Revenue Funds	\$ 0	\$ 0	\$ 876,081	\$ (839,646)
Enterprise Funds				
Water Fund	\$ 13,750,000	\$	\$	\$ (702,800)
Wastewater Fund	13,525,000			(527,099)
Solid Waste Fund	3,800,000		64,702	(175,700)
Golf Course Fund			747,794	
Airport Fund			7,956,255	
Total Enterprise Funds	\$ 31,075,000	\$ 0	\$ 8,768,751	\$ (1,405,599)
Total All Funds	\$ 56,216,724	\$ 0	\$ 11,486,831	\$ (11,486,831)

**Resolution 2024-1888
Exhibit A**

**Tentative Adoption
June 11, 2024**

**City of Prescott, Arizona
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
City Council	\$ 72,963	\$	\$ 72,324	\$ 96,229
City Clerk	163,675		162,917	177,817
City Court	777,110		757,033	794,657
City Manager	562,810	188,000	733,263	602,811
Legal	354,185	30,000	372,773	423,865
Budget & Finance	477,355	75,000	540,587	566,360
Community Development	2,256,295		2,107,831	2,449,422
Recreation Services	11,957,403		8,190,691	11,241,728
Library	2,943,151		2,866,394	3,154,351
Police Department	18,857,278	(200,000)	16,552,121	19,260,734
Fire Department	18,366,098		13,437,303	19,667,641
Regional Communications	2,299,508		1,999,904	2,316,402
Non-Departmental	14,365,193	(5,475,000)	208,719	27,315,864
Total General Fund	\$ 73,453,024	\$ (5,382,000)	\$ 48,001,860	\$ 88,067,881
Special Revenue Funds				
Streets				
Public Works	\$ 33,502,222	\$ (60,000)	\$ 26,828,321	\$ 37,067,034
Recreation Services	589,175		448,666	586,462
Total Streets Fund	\$ 34,091,397	\$ (60,000)	\$ 27,276,987	\$ 37,653,496
Transient Occupancy Tax				
City Manager	\$ 1,211,991	\$ 30,000	\$ 1,239,106	\$ 1,595,040
Recreation Services	100,000	150,000	250,000	50,000
Total Transient Occupancy Tax	\$ 1,311,991	\$ 180,000	\$ 1,489,106	\$ 1,645,040
Grants				
City Court	\$ 47,000	\$	\$ 45,859	\$ 51,100
City Manager	0	400,000	387,488	0
Community Development	800,327		440,161	925,840
Recreation Services	9,000,000		3,070,819	1,635,377
Library	0	4,000	4,000	0
Police Department	1,085,864	200,000	1,236,435	1,775,320
Fire Department	3,197,385		1,569,011	1,320,226
Public Works	466,850		0	1,471,970
Non-Departmental	3,075,000	(8,000)	3,040,500	4,275,000
Total Grants Fund	\$ 17,672,426	\$ 596,000	\$ 9,794,273	\$ 11,454,833
Acker Trust				
Recreation Services	\$ 14,500	\$	\$ 14,500	\$ 14,500
Total Acker Trust	\$ 14,500	\$ 0	\$ 14,500	\$ 14,500
Miscellaneous Trust Funds				
City Manager	\$ 16,842	\$	\$ 11,806	\$ 16,842
Recreation Services	16,173	8,000	22,035	19,089
Library	118,408	(4,000)	43,338	96,008
Police Department	152,942		66,040	153,342
Fire Department	10,505		2,000	13,688
Airport	82,745		80,000	2,745
Total Misc. Trust Funds	\$ 397,615	\$ 4,000	\$ 225,219	\$ 301,714
PSPRS Dedicated Tax				
Non-Departmental	\$ 0	\$ 3,034,000	\$ 3,034,000	\$ 0
Total PSPRS Dedicated Tax	\$ 0	\$ 3,034,000	\$ 3,034,000	\$ 0
Total Special Revenue Funds	\$ 53,487,929	\$ 3,754,000	\$ 41,834,085	\$ 51,069,583

**Resolution 2024-1888
Exhibit A**

**Tentative Adoption
June 11, 2024**

**City of Prescott, Arizona
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/expenses 2024	Expenditure/expense adjustments approved 2024	Actual expenditures/expenses* 2024	Budgeted expenditures/expenses 2025
Capital Projects Funds				
Impact Fees				
Public Works	\$ 281,342	\$ 60,000	\$ 338,476	\$ 97,592
Total Impact Fee Funds	\$ 281,342	\$ 60,000	\$ 338,476	\$ 97,592
Total Capital Projects Funds	\$ 281,342	\$ 60,000	\$ 338,476	\$ 97,592
Enterprise funds				
Water Fund				
Budget & Finance	\$ 352,935	\$ 8,000	\$ 357,404	\$ 388,482
Public Works	56,714,217		44,669,221	46,025,870
Total Water Fund	\$ 57,067,152	\$ 8,000	\$ 45,026,625	\$ 46,414,352
Wastewater fund				
Public Works	\$ 26,150,764	\$	\$ 18,754,064	\$ 36,792,595
Total Wastewater Fund	\$ 26,150,764	\$ 0	\$ 18,754,064	\$ 36,792,595
Solid Waste Fund				
Public Works	\$ 17,778,498	\$	\$ 15,474,477	\$ 20,541,638
Total Solid Waste Fund	\$ 17,778,498	\$ 0	\$ 15,474,477	\$ 20,541,638
Golf Course Fund				
Recreation Services **	\$ 548,000	\$ (548,000)	\$	\$ 5,440,081
Non-Departmental	4,183,935	1,048,000	5,117,897	
Total Golf Course Fund	\$ 4,731,935	\$ 500,000	\$ 5,117,897	\$ 5,440,081
Airport Fund				
Fire Department	\$ 512,254	\$ 10,000	\$ 520,466	\$ 567,848
Airport	14,784,733	850,000	15,613,227	20,140,069
Total Airport Fund	\$ 15,296,987	\$ 860,000	\$ 16,133,693	\$ 20,707,917
Total Enterprise Funds	\$ 121,025,336	\$ 1,368,000	\$ 100,506,756	\$ 129,896,582
Internal Service Funds				
Fleet Maintenance				
Recreation Services	\$ 3,071,674	\$ 80,000	\$ 3,145,284	\$ 3,172,456
Risk Management				
Legal	\$ 1,184,513	\$ 120,000	\$ 1,299,014	\$ 1,294,118
Engineering				
Public Works	\$ 2,046,621	\$	\$ 2,017,926	\$ 2,043,775
Facilities Maintenance				
Recreation Services	\$ 3,585,120	\$	\$ 2,725,672	\$ 2,971,356
Total Internal Service Funds	\$ 9,887,928	\$ 200,000	\$ 9,187,896	\$ 9,481,705
Total All Funds	\$ 258,135,559	\$ 0	\$ 199,869,073	\$ 278,613,343

* 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.

** Golf Course falls under the Recreation Services Department and is therefore reclassified there for the FY25 Budget.

**City of Prescott, Arizona
Expenditures/expenses by department
Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2024	2024	2024	2025
Airport				
Airport Fund	\$ 14,784,733	\$ 850,000	\$ 15,613,227	\$ 20,140,069
Miscellaneous Trust Funds	82,745		80,000	2,745
Airport Total	\$ 14,867,478	\$ 850,000	\$ 15,693,227	\$ 20,142,814
Budget & Finance				
General Fund	\$ 477,355	\$ 75,000	\$ 540,587	\$ 566,360
Water Fund	352,935	8,000	357,404	388,482
Budget & Finance Total	\$ 830,290	\$ 83,000	\$ 897,991	\$ 954,842
City Clerk				
General Fund	\$ 163,675		\$ 162,917	\$ 177,817
City Clerk Total	\$ 163,675	\$ 0	\$ 162,917	\$ 177,817
City Council				
General Fund	\$ 72,963		\$ 72,324	\$ 96,229
City Council Total	\$ 72,963	\$ 0	\$ 72,324	\$ 96,229
City Court				
General Fund	\$ 777,110		\$ 757,033	\$ 794,657
Grants Fund	47,000		45,859	51,100
City Court Total	\$ 824,110	\$ 0	\$ 802,892	\$ 845,757
City Manager				
General Fund	\$ 562,810	\$ 188,000	\$ 733,263	\$ 602,811
Grant Funds	0	400,000	387,488	0
Miscellaneous Trust Funds	16,842		11,806	16,842
Transient Occupancy Tax	1,211,991	30,000	1,239,106	1,595,040
City Manager Total	\$ 1,791,643	\$ 618,000	\$ 2,371,663	\$ 2,214,693
Community Development				
General Fund	\$ 2,256,295		\$ 2,107,831	\$ 2,449,422
Grant Funds	800,327		440,161	925,840
Comm Development Total	\$ 3,056,622	\$ 0	\$ 2,547,992	\$ 3,375,262
Fire Department				
General Fund	\$ 18,366,098		\$ 13,437,303	\$ 19,667,641
Grant Funds	3,197,385		1,569,011	1,320,226
Miscellaneous Trust Funds	10,505		2,000	13,688
Airport Fund	512,254	10,000	520,466	567,848
Fire Department Total	\$ 22,086,242	\$ 10,000	\$ 15,528,780	\$ 21,569,403
Legal				
General Fund	\$ 354,185	\$ 30,000	\$ 372,773	\$ 423,865
Risk Management Fund	1,184,513	120,000	1,299,014	1,294,118
Legal Department Total	\$ 1,538,698	\$ 150,000	\$ 1,671,787	\$ 1,717,983
Library				
General Fund	\$ 2,943,151		\$ 2,866,394	\$ 3,154,351
Grant Funds	0	4,000	4,000	0
Miscellaneous Trust Funds	118,408	(4,000)	43,338	96,008
Library Total	\$ 3,061,559	\$ 0	\$ 2,913,732	\$ 3,250,359

**City of Prescott, Arizona
Expenditures/expenses by department
Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2024	2024	2024	2025
Police Department				
General Fund	\$ 18,857,278	\$ (200,000)	\$ 16,552,121	\$ 19,260,734
Grant Funds	1,085,864	200,000	1,236,435	1,775,320
Miscellaneous Trust Funds	152,942		66,040	153,342
Police Department Total	\$ 20,096,084	\$ 0	\$ 17,854,596	\$ 21,189,396
Public Works				
Streets Fund	\$ 33,502,222	\$ (60,000)	\$ 26,828,321	\$ 37,067,034
Grant Funds	466,850		0	1,471,970
Impact Fee	281,342	60,000	338,476	97,592
Water	56,714,217		44,669,221	46,025,870
Wastewater	26,150,764		18,754,064	36,792,595
Solid Waste	17,778,498		15,474,477	20,541,638
Engineering	2,046,621		2,017,926	2,043,775
Public Works Total	\$ 136,940,514	\$ 0	\$ 108,082,485	\$ 144,040,473
Recreation Services				
General Fund	\$ 11,957,403		\$ 8,190,691	\$ 11,241,728
Streets	589,175		448,666	586,462
Transient Occupancy Tax	100,000	150,000	250,000	50,000
Grant Funds	9,000,000		3,070,819	1,635,377
Miscellaneous Trust Funds	16,173	8,000	22,035	19,089
Acker Trust	14,500		14,500	14,500
Golf Course **	548,000	(548,000)	0	5,440,081
Fleet Services	3,071,674	80,000	3,145,284	3,172,456
Facilities Maintenance	3,585,120		2,725,672	2,971,356
Recreation Services Total	\$ 28,882,045	\$ (310,000)	\$ 17,867,667	\$ 25,131,049
Regional Communications				
General Fund	\$ 2,299,508		\$ 1,999,904	\$ 2,316,402
Reg Communications Total	\$ 2,299,508	\$ 0	\$ 1,999,904	\$ 2,316,402
Non-Departmental				
General Fund	\$ 14,365,193	\$ (5,475,000)	\$ 208,719	\$ 27,315,864
Golf (Outsourced Operations)	4,183,935	1,048,000	5,117,897	0
Grant Funds	3,075,000	(8,000)	3,040,500	4,275,000
PSPRS Dedicated Tax	0	3,034,000	3,034,000	0
Non-Departmental Total	\$ 21,624,128	\$ (1,401,000)	\$ 11,401,116	\$ 31,590,864
TOTAL ALL DEPARTMENTS	\$ 258,135,559	\$ 0	\$ 199,869,073	\$ 278,613,343

* 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.

** Golf Course falls under the Recreation Services Department and is therefore reclassified there for the FY25 Budget.

**Resolution 2024-1888
Exhibit A**

**Tentative Adoption
June 11, 2024**

**City of Prescott, Arizona
Full-time employees and personnel compensation
Fiscal year 2025**

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
General Fund	367.64	\$ 30,633,716	\$ 3,870,293	\$ 4,382,823	\$ 2,710,522	\$ 41,597,354
Special Revenue Funds						
Streets Fund	47.93	\$ 3,510,573	\$ 395,090	\$ 612,580	\$ 415,538	\$ 4,933,781
Transient Occupancy Tax	2.75	226,094	22,784	32,760	21,024	302,662
Grants	8.41	2,309,829	53,550	83,920	48,284	2,495,583
Total Special Revenue Funds	59.09	\$ 6,046,496	\$ 471,424	\$ 729,260	\$ 484,846	\$ 7,732,026
Enterprise funds						
Water	45.19	\$ 3,395,144	\$ 381,609	\$ 575,496	\$ 319,695	\$ 4,671,944
Wastewater	40.38	2,864,313	345,184	524,347	287,374	4,021,218
Solid Waste	41.86	2,705,197	321,578	457,286	323,322	3,807,383
Golf Course	0.00	2,034,918	0	0	0	2,034,918
Airport	18.92	1,598,150	168,070	188,102	146,951	2,101,273
Total Enterprise Funds	146.35	\$ 12,597,722	\$ 1,216,441	\$ 1,745,231	\$ 1,077,342	\$ 16,636,736
Internal Service Funds						
Fleet Maintenance	11.00	\$ 734,010	\$ 86,714	\$ 116,325	\$ 71,217	\$ 1,008,266
Risk Management	1.00	65,523	8,055	14,417	6,123	94,118
Engineering	12.77	1,232,200	144,667	158,858	110,118	1,645,843
Facilities Maintenance	7.38	459,283	52,815	99,270	49,311	660,679
Total Internal Service Funds	32.15	\$ 2,491,016	\$ 292,251	\$ 388,870	\$ 236,769	\$ 3,408,906
Total All Funds	605.23	\$ 51,768,950	\$ 5,850,409	\$ 7,246,184	\$ 4,509,479	\$ 69,375,022

Note: Full-Time Equivalent (FTE) includes 576 FTE permanent employees and an estimated 29.23 FTE temporary employees