

## **RESOLUTION NO. 2025-1926**

**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 2026, 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 2026. 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 24th day of June, 2025, 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 2026 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](http://www.prescott-az.gov).
- B. That the City Council will further meet at a Regular Meeting on the 8th day of July, 2025, 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 2026 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 10th day of June, 2025.

  
\_\_\_\_\_  
PHILIP R. GOODE, Mayor

ATTEST:

  
\_\_\_\_\_  
SARAH M. SLEP, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
JOSEPH D. 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. 2025-1926 is a true, correct and accurate copy of Resolution No. 2025-1926, passed and adopted at a Voting Meeting of the Council of the City of Prescott, Yavapai County, Arizona, held on the 10 day of June 2025, at which a quorum was present and, by a 7-0 vote, all voted in favor of said resolution.

Given under my hand and sealed this 11 day of June, 2025.



Sauam Siep

**Official Budget Forms**  
**City of Prescott, Arizona**  
**Fiscal year 2026**

**City of Prescott, Arizona**

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City of Prescott, Arizona  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2026

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
2025 Adopted/adjusted budgeted expenditures/expenses*	E 1	87,442,381	51,255,083	0	97,592	0	129,976,582	9,841,705	278,613,343
2025 Actual expenditures/expenses**	E 2	64,318,386	39,215,807	0	87,440	0	94,096,899	9,568,728	207,287,260
2026 Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	55,286,720	29,137,366	0	6,554,617	0	38,832,625	3,556,555	133,367,883
2026 Primary property tax levy	B 4	2,304,514							2,304,514
2026 Secondary property tax levy	B 5								0
2026 Estimated revenues other than property taxes	C 6	76,433,819	41,988,010	0	1,533,500	0	97,779,947	9,717,143	227,452,419
2026 Other financing sources	D 7	14,912,305	0	0	0	0	23,351,870	0	38,264,175
2026 Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026 Interfund transfers in	D 9	340,660	609,149	0	0	0	3,578,139	0	4,527,948
2026 Interfund Transfers (out)	D 10	4,101,012	222,408	0	0	0	204,528	0	4,527,948
2026 Line 11: Reduction for fund balance reserved for future budget year expenditures									
Maintained for long-term obligations		3,500,000					1,215,981		4,715,981
Maintained for capital projects or specific programs	11	0	14,003,083		7,657,117		20,116,685	3,040,012	44,816,897
Maintained for future financial stability		15,747,667	3,130,817				6,732,472		25,610,956
Maintained for internal loans		2,373,139					416,978		2,790,117
Maintained for future projects		19,708,878							19,708,878
2026 Total financial resources available	12	103,847,322	54,378,217	0	431,000	0	134,855,937	10,233,686	303,746,162
2026 Budgeted expenditures/expenses	E 13	103,847,322	54,378,217	0	431,000	0	134,855,937	10,233,686	303,746,162

**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 or voter-approved alternative expenditure limitation

2025	2026
\$ 278,613,343	\$ 303,746,162
278,613,343	303,746,162
\$ 278,613,343	\$ 303,746,162
\$ 278,613,343	\$ 303,746,162

\* 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 2026**

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,312,124</u>	\$ <u>2,397,526</u>
2. Amount received from primary property taxation in the <b>current year</b> 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>2,267,210</u>	\$ <u>2,304,514</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>2,267,210</u>	\$ <u>2,304,514</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,240,790</u>	
(2) Prior years' levies	<u>20,835</u>	
(3) Total primary property taxes	\$ <u>2,261,625</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	<u>13</u>	
(3) Total secondary property taxes	\$ <u>13</u>	
C. Total property taxes collected	\$ <u>2,261,638</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.2423</u>	<u>0.2329</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>0.2423</u>	<u>0.2329</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local Taxes</b>			
Privilege and Use Tax	\$ 23,500,000	\$ 24,000,000	\$ 23,500,000
Privilege and Use Tax - Public Safety **	5,329,500	5,500,000	22,300,000
Franchise Taxes	1,795,000	1,975,000	1,995,000
<b>Intergovernmental</b>			
State	17,486,300	17,375,939	16,864,231
County	4,354,998	4,314,117	4,448,257
<b>Licenses and Permits</b>	139,100	221,800	158,100
<b>Charges for Services</b>			
Charges for Services	3,234,500	4,061,480	3,154,500
Local Jurisdictions	2,789,416	2,866,214	3,295,901
<b>Fines and Forfeits</b>	289,300	304,288	290,800
<b>Interest Earned</b>	350,500	1,201,821	351,000
<b>Miscellaneous</b>	100,030	8,213,454	76,030
<b>Total General Fund</b>	\$ 59,368,644	\$ 70,034,113	\$ 76,433,819
<b>Special Revenue Funds</b>			
<b>Streets Fund</b>			
Streets Privilege and Use Tax	\$ 23,500,000	\$ 24,000,000	\$ 23,500,000
Intergovernmental - State (HURF)	4,868,238	4,868,238	5,063,868
Intergovernmental - County	600,000	890,000	600,000
Charges for Services	360,000	345,000	345,000
Licenses and Permits	85,000	70,000	70,000
Interest Earned		700,000	
Miscellaneous	50,000	50,000	50,000
	\$ 29,463,238	\$ 30,923,238	\$ 29,628,868
<b>PSPRS</b>			
PSPRS Privilege and Use Tax	\$	\$ 85,000	\$
<b>Total PSPRS Dedicated Tax Fund</b>	\$ 0	\$ 85,000	\$ 0
<b>Transient Occupancy Tax</b>			
Transient Occupancy Tax	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest Earned		12,000	
<b>Total Transient Occupancy Tax Fund</b>	\$ 1,500,000	\$ 1,512,000	\$ 1,500,000
<b>Grant Funds</b>			
Intergovernmental - Grants	\$ 9,602,625	\$ 3,315,808	\$ 10,082,014
Charges for Services	66,150	63,000	64,000
Fines and Forfeitures	30,000	40,000	55,000
Miscellaneous Grants	536,940	358,058	478,828
<b>Total Grant Funds</b>	\$ 10,235,715	\$ 3,776,866	\$ 10,679,842
<b>Acker Trust</b>			
Interest Earned	\$ 14,500	\$ 14,500	\$ 14,500
<b>Total Acker Trust</b>	\$ 14,500	\$ 14,500	\$ 14,500
<b>Miscellaneous Trust Funds</b>			
Gifts and Donations	\$ 119,800	\$ 154,743	\$ 164,800
Miscellaneous		4,700	
<b>Total Miscellaneous Trust Funds</b>	\$ 119,800	\$ 159,443	\$ 164,800
<b>Total Special Revenue Funds</b>	\$ 41,333,253	\$ 36,471,047	\$ 41,988,010



**City of Prescott, Arizona**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Capital Projects Funds</b>			
<b>Impact Fees</b>			
Charges for Services	\$ 680,000	\$ 750,000	\$ 1,500,000
Interest Earned	23,500	138,300	33,500
<b>Total Impact Fee Funds</b>	\$ 703,500	\$ 888,300	\$ 1,533,500
<b>Total Capital Projects Funds</b>	\$ 703,500	\$ 888,300	\$ 1,533,500
<b>Enterprise Funds</b>			
<b>Water</b>			
Charges for Services	\$ 21,900,000	\$ 22,929,000	\$ 24,119,000
Intergovernmental - Grants	1,550,000	3,045,451	3,101,348
Impact Fees	1,640,000	1,750,000	2,025,000
Fines and Forfeitures	3,500	6,000	5,000
Interest Earned		420,000	200,000
Miscellaneous	9,000	9,000	9,000
<b>Total Water Fund</b>	\$ 25,102,500	\$ 28,159,451	\$ 29,459,348
<b>Wastewater</b>			
Charges for Services	\$ 18,855,000	\$ 19,850,000	\$ 21,355,000
Impact Fees	750,000	1,000,000	1,500,000
Interest Earned		400,000	100,000
<b>Total Wastewater Fund</b>	\$ 19,605,000	\$ 21,250,000	\$ 22,955,000
<b>Solid Waste</b>			
Charges for Services	\$ 13,823,000	\$ 14,130,000	\$ 14,906,000
Intergovernmental	2,520	2,520	2,520
Licenses and Permits	800	500	500
Interest Earned		30,000	
Miscellaneous	1,350	29,000	1,350
<b>Total Solid Waste Fund</b>	\$ 13,827,670	\$ 14,192,020	\$ 14,910,370
<b>Golf Course</b>			
Charges for Services	\$ 4,682,287	\$ 4,465,457	\$ 4,631,043
Miscellaneous	10,000	16,260	10,000
<b>Total Golf Course Fund</b>	\$ 4,692,287	\$ 4,481,717	\$ 4,641,043
<b>Airport</b>			
Airport Privilege and Use Tax	\$ 10,000	\$ 10,000	\$ 10,000
Intergovernmental - Grants	10,003,869	8,466,891	22,798,918
Charges for Services	2,702,719	2,706,747	2,975,931
Licenses and Permits	1,200	1,800	1,200
Fines and Forfeitures	1,000	1,000	0
Miscellaneous	28,136	21,859	28,137
<b>Total Airport Fund</b>	\$ 12,746,924	\$ 11,208,297	\$ 25,814,186
<b>Total Enterprise Funds</b>	\$ 75,974,381	\$ 79,291,485	\$ 97,779,947
<b>Internal Service Funds</b>			
Fleet Maintenance	\$ 3,170,000	\$ 3,038,500	\$ 3,170,000
Risk Management	1,200,000	1,200,000	1,499,376
Engineering	2,000,000	2,000,000	2,500,000
Facilities Maintenance	2,317,515	2,317,515	2,547,767
<b>Total Internal Service Funds</b>	\$ 8,687,515	\$ 8,556,015	\$ 9,717,143
<b>Total All Funds</b>	\$ 186,067,293	\$ 195,240,960	\$ 227,452,419

\* 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 2026**

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$ 14,912,305	\$	\$ 340,660	\$ 4,101,012
<b>Total General Fund</b>	\$ 14,912,305	\$ 0	\$ 340,660	\$ 4,101,012
<b>Special Revenue Funds</b>				
Streets Fund	\$	\$	\$	\$ 101,132
Transient Occupancy Tax				121,276
Grants Fund			609,149	
<b>Total Special Revenue Funds</b>	\$ 0	\$ 0	\$ 609,149	\$ 222,408
<b>Enterprise Funds</b>				
Water Fund	\$ 9,389,705	\$	\$	\$ 102,264
Wastewater Fund	12,962,165			76,698
Solid Waste Fund	1,000,000		64,702	25,566
Golf Course Fund			465,378	
Airport Fund			3,048,059	
<b>Total Enterprise Funds</b>	\$ 23,351,870	\$ 0	\$ 3,578,139	\$ 204,528
<b>Total All Funds</b>	\$ 38,264,175	\$ 0	\$ 4,527,948	\$ 4,527,948



**City of Prescott, Arizona**  
**Expenditures/expenses by fund**  
**Fiscal year 2026**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>General Fund</b>				
City Council	\$ 96,229	\$ 5,000	\$ 98,888	\$ 108,646
City Clerk	177,817	5,000	178,871	192,487
City Court	794,657	10,000	798,780	866,871
City Manager	602,811	40,000	616,272	976,875
Legal	423,865		405,179	457,196
Budget & Finance	566,360	20,000	580,639	599,435
Community Development	2,449,422		2,370,075	3,027,167
Recreation Services	11,241,728	(77,500)	10,379,611	11,721,789
Library	3,154,351		3,111,822	3,274,034
Police Department	19,260,734	3,773,134	17,823,066	31,547,669
Fire Department	19,667,641	6,368,590	23,178,960	42,489,425
Regional Communications	2,316,402	80,000	2,386,837	2,798,786
Non-Departmental	27,315,864	(10,849,724)	2,389,386	5,786,942
<b>Total General Fund</b>	<b>\$ 88,067,881</b>	<b>\$ (625,500)</b>	<b>\$ 64,318,386</b>	<b>\$ 103,847,322</b>
<b>Special Revenue Funds</b>				
<b>Streets</b>				
Public Works	\$ 37,067,034		\$ 33,186,858	\$ 40,328,915
Community Development				189,033
Recreation Services	586,462		563,809	376,126
<b>Total Streets Fund</b>	<b>\$ 37,653,496</b>	<b>\$ 0</b>	<b>\$ 33,750,667</b>	<b>\$ 40,894,074</b>
<b>Transient Occupancy Tax</b>				
City Manager	\$ 1,595,040	\$ 263,000	\$ 1,854,789	\$ 1,539,566
Recreation Services	50,000		50,000	50,000
<b>Total Transient Occupancy Tax</b>	<b>\$ 1,645,040</b>	<b>\$ 263,000</b>	<b>\$ 1,904,789</b>	<b>\$ 1,589,566</b>
<b>Grants</b>				
City Court	\$ 51,100	5,000	\$ 56,100	\$ 64,200
Community Development	925,840		684,019	657,098
Recreation Services	1,635,377		1,028,300	1,311,020
Police Department	1,775,320		1,151,127	1,610,190
Fire Department	1,320,226		156,550	1,769,658
Public Works	1,471,970	(200,000)	19,531	1,061,500
Non-Departmental	4,275,000		38,058	5,075,000
<b>Total Grants Fund</b>	<b>\$ 11,454,833</b>	<b>\$ (195,000)</b>	<b>\$ 3,133,685</b>	<b>\$ 11,548,666</b>
<b>Acker Trust</b>				
Recreation Services	\$ 14,500		\$ 14,500	\$ 14,500
<b>Total Acker Trust</b>	<b>\$ 14,500</b>	<b>\$ 0</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>
<b>Miscellaneous Trust Funds</b>				
City Manager	\$ 16,842		\$ 11,842	\$ 8,539
Recreation Services	19,089	17,500	36,541	19,089
Library	96,008		96,008	136,008
Police Department	153,342		151,342	151,342
Fire Department	13,688		13,688	13,688
Airport	2,745		2,745	2,745
<b>Total Misc. Trust Funds</b>	<b>\$ 301,714</b>	<b>\$ 17,500</b>	<b>\$ 312,166</b>	<b>\$ 331,411</b>
<b>PSPRS Dedicated Tax</b>				
Non-Departmental	\$	\$ 100,000	\$ 100,000	\$ 0
<b>Total PSPRS Dedicated Tax</b>	<b>\$ 0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Total Special Revenue Funds</b>	<b>\$ 51,069,583</b>	<b>\$ 185,500</b>	<b>\$ 39,215,807</b>	<b>\$ 54,378,217</b>



**City of Prescott, Arizona**  
**Expenditures/expenses by fund**  
**Fiscal year 2026**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>Capital Projects Funds</b>				
<b>Impact Fees</b>				
Public Works	\$ 97,592	\$	\$ 87,440	\$ 271,000
Library				160,000
<b>Total Impact Fee Funds</b>	<b>\$ 97,592</b>	<b>\$ 0</b>	<b>\$ 87,440</b>	<b>\$ 431,000</b>
<b>Total Capital Projects Funds</b>	<b>\$ 97,592</b>	<b>\$ 0</b>	<b>\$ 87,440</b>	<b>\$ 431,000</b>
<b>Enterprise funds</b>				
<b>Water Fund</b>				
Budget & Finance	\$ 388,482	\$	\$ 363,579	\$ 390,091
Community Development				126,190
Public Works	46,025,870		36,436,129	45,680,607
<b>Total Water Fund</b>	<b>\$ 46,414,352</b>	<b>\$ 0</b>	<b>\$ 36,799,708</b>	<b>\$ 46,196,888</b>
<b>Wastewater Fund</b>				
Public Works	\$ 36,792,595	\$	\$ 19,866,830	\$ 36,767,533
Community Development				123,877
<b>Total Wastewater Fund</b>	<b>\$ 36,792,595</b>	<b>\$ 0</b>	<b>\$ 19,866,830</b>	<b>\$ 36,891,410</b>
<b>Solid Waste Fund</b>				
Public Works	\$ 20,541,638	\$	\$ 17,526,091	\$ 17,798,973
<b>Total Solid Waste Fund</b>	<b>\$ 20,541,638</b>	<b>\$ 0</b>	<b>\$ 17,526,091</b>	<b>\$ 17,798,973</b>
<b>Golf Course Fund</b>				
Recreation Services	\$ 5,440,081	\$	\$ 4,993,032	\$ 5,106,421
<b>Total Golf Course Fund</b>	<b>\$ 5,440,081</b>	<b>\$ 0</b>	<b>\$ 4,993,032</b>	<b>\$ 5,106,421</b>
<b>Airport Fund</b>				
Fire Department	\$ 567,848	\$ 80,000	\$ 644,992	\$ 621,276
Airport	20,140,069		14,266,246	28,240,969
<b>Total Airport Fund</b>	<b>\$ 20,707,917</b>	<b>\$ 80,000</b>	<b>\$ 14,911,238</b>	<b>\$ 28,862,245</b>
<b>Total Enterprise Funds</b>	<b>\$ 129,896,583</b>	<b>\$ 80,000</b>	<b>\$ 94,096,899</b>	<b>\$ 134,855,937</b>
<b>Internal Service Funds</b>				
<b>Fleet Maintenance</b>				
Recreation Services	\$ 3,172,456	\$ 60,000	\$ 3,229,929	\$ 3,343,340
<b>Risk Management</b>				
Legal	\$ 1,294,118	\$ 100,000	\$ 1,300,952	\$ 1,612,558
<b>Engineering</b>				
Public Works	\$ 2,043,775	\$ 200,000	\$ 2,186,816	\$ 2,525,904
<b>Facilities Maintenance</b>				
Recreation Services	\$ 2,971,356	\$	\$ 2,851,031	\$ 2,751,884
<b>Total Internal Service Funds</b>	<b>\$ 9,481,705</b>	<b>\$ 360,000</b>	<b>\$ 9,568,728</b>	<b>\$ 10,233,686</b>
<b>Total All Funds</b>	<b>\$ 278,613,344</b>	<b>\$ 0</b>	<b>\$ 207,287,260</b>	<b>\$ 303,746,162</b>

\* 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, Arizona**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
<b>Airport</b>				
Airport Fund	\$ 20,140,069	\$	\$ 14,266,246	\$ 28,240,969
Miscellaneous Trust Funds	2,745		2,745	2,745
<b>Airport Total</b>	<b>\$ 20,142,814</b>	<b>\$ 0</b>	<b>\$ 14,268,991</b>	<b>\$ 28,243,714</b>
<b>Budget &amp; Finance</b>				
General Fund	\$ 566,360	\$ 20,000	\$ 580,639	\$ 599,435
Water Fund	388,482		363,579	390,091
<b>Budget &amp; Finance Total</b>	<b>\$ 954,842</b>	<b>\$ 20,000</b>	<b>\$ 944,218</b>	<b>\$ 989,526</b>
<b>City Clerk</b>				
General Fund	\$ 177,817	\$ 5,000	\$ 178,871	\$ 192,487
<b>City Clerk Total</b>	<b>\$ 177,817</b>	<b>\$ 5,000</b>	<b>\$ 178,871</b>	<b>\$ 192,487</b>
<b>City Council</b>				
General Fund	\$ 96,229	\$ 5,000	\$ 98,888	\$ 108,646
<b>City Council Total</b>	<b>\$ 96,229</b>	<b>\$ 5,000</b>	<b>\$ 98,888</b>	<b>\$ 108,646</b>
<b>City Court</b>				
General Fund	\$ 794,657	\$ 10,000	\$ 798,780	\$ 866,871
Grants Fund	51,100	5,000	56,100	64,200
<b>City Court Total</b>	<b>\$ 845,757</b>	<b>\$ 15,000</b>	<b>\$ 854,880</b>	<b>\$ 931,071</b>
<b>City Manager</b>				
General Fund	\$ 602,811	\$ 40,000	\$ 616,272	\$ 976,875
Miscellaneous Trust Funds	16,842		11,842	8,539
Transient Occupancy Tax	1,595,040	263,000	1,854,789	1,539,566
<b>City Manager Total</b>	<b>\$ 2,214,693</b>	<b>\$ 303,000</b>	<b>\$ 2,482,903</b>	<b>\$ 2,524,980</b>
<b>Community Development</b>				
General Fund	\$ 2,449,422	\$	\$ 2,370,075	\$ 3,027,167
Streets Fund	0		0	189,033
Grant Funds	925,840		684,019	657,098
Water	0		0	126,190
Wastewater	0		0	123,877
<b>Comm Development Total</b>	<b>\$ 3,375,262</b>	<b>\$ 0</b>	<b>\$ 3,054,094</b>	<b>\$ 4,123,365</b>
<b>Fire Department</b>				
General Fund	\$ 19,667,641	\$ 6,368,590	\$ 23,178,960	\$ 42,489,425
Grant Funds	1,320,226		156,550	1,769,658
Miscellaneous Trust Funds	13,688		13,688	13,688
Airport Fund	567,848	80,000	644,992	621,276
<b>Fire Department Total</b>	<b>\$ 21,569,403</b>	<b>\$ 6,448,590</b>	<b>\$ 23,994,190</b>	<b>\$ 44,894,047</b>
<b>Legal</b>				
General Fund	\$ 423,865	\$	\$ 405,179	\$ 457,196
Risk Management Fund	1,294,118	100,000	1,300,952	1,612,558
<b>Legal Department Total</b>	<b>\$ 1,717,983</b>	<b>\$ 100,000</b>	<b>\$ 1,706,131</b>	<b>\$ 2,069,754</b>
<b>Library</b>				
General Fund	\$ 3,154,351	\$	\$ 3,111,822	\$ 3,274,034
Miscellaneous Trust Funds	96,008		96,008	136,008
Impact Fee	0		0	160,000
<b>Library Total</b>	<b>\$ 3,250,359</b>	<b>\$ 0</b>	<b>\$ 3,207,830</b>	<b>\$ 3,570,042</b>



**City of Prescott, Arizona**  
**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
<b>Police Department</b>				
General Fund	\$ 19,260,734	\$ 3,773,134	\$ 17,823,066	\$ 31,547,669
Grant Funds	1,775,320		1,151,127	1,610,190
Miscellaneous Trust Funds	153,342		151,342	151,342
<b>Police Department Total</b>	<b>\$ 21,189,396</b>	<b>\$ 3,773,134</b>	<b>\$ 19,125,535</b>	<b>\$ 33,309,201</b>
<b>Public Works</b>				
Streets Fund	\$ 37,067,034	\$	\$ 33,186,858	\$ 40,328,915
Grant Funds	1,471,970	(200,000)	19,531	1,061,500
Impact Fee	97,592		87,440	271,000
Water	46,025,870		36,436,129	45,680,607
Wastewater	36,792,595		19,866,830	36,767,533
Solid Waste	20,541,638		17,526,091	17,798,973
Engineering	2,043,775	200,000	2,186,816	2,525,904
<b>Public Works Total</b>	<b>\$ 144,040,474</b>	<b>\$ 0</b>	<b>\$ 109,309,695</b>	<b>\$ 144,434,432</b>
<b>Recreation Services</b>				
General Fund	\$ 11,241,728	\$ (77,500)	\$ 10,379,611	\$ 11,721,789
Streets	586,462		563,809	376,126
Transient Occupancy Tax	50,000		50,000	50,000
Grant Funds	1,635,377		1,028,300	1,311,020
Miscellaneous Trust Funds	19,089	17,500	36,541	19,089
Acker Trust	14,500		14,500	14,500
Golf Course	5,440,081		4,993,032	5,106,421
Fleet Services	3,172,456	60,000	3,229,929	3,343,340
Facilities Maintenance	2,971,356		2,851,031	2,751,884
<b>Recreation Services Total</b>	<b>\$ 25,131,049</b>	<b>\$ 0</b>	<b>\$ 23,146,753</b>	<b>\$ 24,694,169</b>
<b>Regional Communications</b>				
General Fund	\$ 2,316,402	\$ 80,000	\$ 2,386,837	\$ 2,798,786
<b>Reg Communications Total</b>	<b>\$ 2,316,402</b>	<b>\$ 80,000</b>	<b>\$ 2,386,837</b>	<b>\$ 2,798,786</b>
<b>Non-Departmental</b>				
General Fund	\$ 27,315,864	\$ (10,849,724)	\$ 2,389,386	\$ 5,786,942
Grant Funds	4,275,000		38,058	5,075,000
PSPRS Dedicated Tax	0	100,000	100,000	0
<b>Non-Departmental Total</b>	<b>\$ 31,590,864</b>	<b>\$ (10,749,724)</b>	<b>\$ 2,527,444</b>	<b>\$ 10,861,942</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 278,613,344</b>	<b>\$ 0</b>	<b>\$ 207,287,260</b>	<b>\$ 303,746,162</b>

\* 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, Arizona**  
**Full-time employees and personnel compensation**  
**Fiscal year 2026**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
<b>General Fund</b>	401.55	\$ 34,369,577	\$ 3,830,122	\$ 4,669,473	\$ 2,901,657	\$ 45,770,829
<b>Special Revenue Funds</b>						
Streets Fund	47.75	\$ 3,637,299	\$ 425,791	\$ 619,343	\$ 460,440	\$ 5,142,873
Transient Occupancy Tax	3.59	310,180	35,693	43,558	25,138	414,569
Grants and Trust Funds	9.00	2,223,775	58,457	77,357	54,355	2,413,944
<b>Total Special Revenue Funds</b>	60.34	\$ 6,171,254	\$ 519,941	\$ 740,258	\$ 539,933	\$ 7,971,386
<b>Enterprise funds</b>						
Water	46.80	\$ 3,572,169	\$ 402,075	\$ 585,195	\$ 326,545	\$ 4,885,984
Wastewater	43.46	3,078,031	365,964	542,984	323,710	4,310,689
Solid Waste	41.69	2,861,470	327,289	482,669	345,434	4,016,862
Golf Course	0.00	2,176,630	0	0	0	2,176,630
Airport	19.37	1,705,210	189,955	181,899	141,154	2,218,218
<b>Total Enterprise Funds</b>	151.32	\$ 13,393,510	\$ 1,285,283	\$ 1,792,747	\$ 1,136,843	\$ 17,608,383
<b>Internal Service Funds</b>						
Fleet Maintenance	11.00	\$ 771,575	\$ 90,530	\$ 124,429	\$ 77,257	\$ 1,063,791
Risk Management	1.00	69,762	8,307	15,620	6,550	100,239
Engineering	15.00	1,527,506	190,393	189,533	130,501	2,037,933
Facilities Maintenance	7.48	482,478	54,472	87,329	50,737	675,016
<b>Total Internal Service Funds</b>	34.48	\$ 2,851,321	\$ 343,702	\$ 416,911	\$ 265,045	\$ 3,876,979
<b>Total All Funds</b>	647.69	\$ 56,785,662	\$ 5,979,048	\$ 7,619,389	\$ 4,843,478	\$ 75,227,577

Note: Full-Time Equivalent (FTE) includes 610.5 FTE permanent employees and an estimated 37.19 FTE temporary employees