



City of Prescott

Development Impact Fee Annual Report

For the Fiscal Year ending June 30, 2025

Schedule A: Schedule of Changes in Fund Balance - Budgetary Basis

Schedule B: Schedule of Project Expenditures - Budgetary Basis

Schedule C: Schedule of Debt Service Expenditures and Debt Issues - Budgetary Basis

This report is provided in accordance with ARS 9-463.05 which requires an annual report on impact fee activity to be filed with the City Clerk and posted on the City's website within 90 days following the end of each fiscal year. This information has not been audited.

City of Prescott
Development Impact Fee Annual Report
Schedule A: Schedule of Changes in Fund Balance - Budgetary Basis
For the Fiscal Year ending June 30, 2025

Program and Service Area	Fund	Sources					Uses			
		Beginning Balance ⁴	Impact Fees Assessed	Debt	Interest and	Total Sources	Expenditures (Schedule B)	Debt Service (Schedule C)	Total Uses	Ending Balance
				Proceeds (Schedule C)	Other Revenue					
Parks Impact ¹	230	59,469	-	-	1,948	61,417	-	-	-	61,417
Library Impact ¹	232	497,787	-	-	16,307	514,093	-	-	-	514,093
Fire Impact	233	1,639,927	186,519	-	77,788	1,904,234	230	-	230	1,904,004
Police Impact	234	1,615,586	182,981	-	55,375	1,853,941	109,269	-	109,269	1,744,672
Streets Impact	236	1,940,988	620,323	-	71,020	2,632,331	37,059	-	37,059	2,595,272
Water Resource Impact ²	710	823,301	648,337	5,041,446	206,921	6,720,005	-	5,700,688	5,700,688	1,019,317
Water System Service Area A	71A	1,267,371	391,656	-	81,976	1,741,003	-	6,508	6,508	1,734,495
Water System Service Area B ³	71B	(14,955,989)	1,983,299	2,521,414	2,510	(10,448,766)	1,654,309	1,940,915	3,595,224	(14,043,990)
Wastewater System Service Area A ⁴	72A	(20,918,659)	1,259,783	162,413	-	(19,496,462)	1,467,591	2,835,621	4,303,212	(23,799,674)
Total		(28,030,220)	5,272,898	7,725,273	513,845	(14,518,204)	3,268,459	10,483,732	13,752,190	(28,270,394)

Notes:

1 These impact fees were eliminated as of August 1, 2015

2 These fees were collected prior to August 1, 2015 and did not have defined services areas

3 Updated Rate Study to consolidate water service areas B through J into Water System Service Area B

4 Updated Rate Study to consolidate wastewater service areas A through I into Wastewater System Service Area A.

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Schedule B: Schedule of Project Expenditures - Budgetary Basis
For the Fiscal Year ending June 30, 2025

Service Area	Project Description	Physical Location	Capital Expenditures	Other Expenditures	Total
Police					
Police Impact ¹	Impact Fee Ord Implementation	N/A	-	230	230
Police Impact ¹	Police Vehicles	Police Department	109,039	-	109,039
Fire					
Fire Impact	Impact Fee Ord Implementation	N/A	-	230	230
Streets					
Streets Impact	Prescott Lakes Parkway/Sundog Intersection	Prescott Lakes Parkway/Sundog Intersection	7,325	-	7,325
Streets Impact	Impact Fee Ord Implementation	N/A	-	237	237
Streets Impact	Arterial Traffic Signal Coordination	Various locations	29,497	-	29,497
Water System					
Water System Service Area B	Zone 24/27 Water Pipeline Upsizing	N/A	4,052	-	4,052
Water System Service Area B	Water Production and Inter Pump Station	Douglas Avenue and Willow Creek Road	1,072,111	-	1,072,111
Water System Service Area B	Water and Wastewater Model Update	N/A	-	1,913	1,913
Water System Service Area B	Impact Fee Study	N/A	-	3,990	3,990
Water System Service Area B	Zone 52 Water Maint to NW Reg Tank	Longview Booster Pump Station/Williamson Valley Rd	529,728	-	529,728
Water System Service Area B	Centralization - Airport WRF Solids Handling Facility	Airport	1,175	-	1,175
Water System Service Area B	Prescott Canyon Reservoir	2531 Hilltop Road	41,340	-	41,340
Wastewater System Service Area A	Yavapai Hills #1 Lift Station Rehab	Yavapai Hills	1,073,036	-	1,073,036
Wastewater System Service Area A	Prescott Lakes Parkway Lift Station	Prescott Lakes Parkway	1,858	-	1,858
Wastewater System Service Area A	Centralization - Effluent Tank, Pipeline and SR89 Improvements	Granite Dells & Watson Lake Park	130,686	-	130,686
Wastewater System Service Area A	Willow Creek Gravity Sewer	Various locations	82,390	-	82,390
Wastewater System Service Area A	Centralization - Airport WRF Solids Handling Facility	Airport	14,916	-	14,916
Wastewater System Service Area A	Sundog Trunk Main Design	Various locations	157,315	-	157,315
Wastewater System Service Area A	Impact Fee Study	N/A	-	3,990	3,990
Wastewater System Service Area B	Water and Wastewater Model Update	N/A	-	3,400	3,400
Total			<u>\$ 3,254,469</u>	<u>\$ 13,990</u>	<u>\$ 3,268,459</u>

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Schedule C: Schedule of Debt Service Expenditures and Debt Issues - Budgetary Basis
For the Fiscal Year ending June 30, 2025

Debt Service -	Service Area	Project Description	Maturity	FY25	FY25	FY25 Total	Future Debt
				Principal	Interest	Debt Service	Service
Water Resource		Water Ranch Refunding 80%	7/1/2034	\$ 5,408,000	\$ 292,688	\$ 5,700,688	\$ 4,689,542
Water System							
Water Service System Area A		Various Water Improvement Projects	7/1/2027	5,824	683	6,508	19,475
Water Service System Area B		Various Water Improvement Projects	7/1/2027	188,314	22,098	210,412	629,701
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	133,266	33,869	167,136	1,333,068
Water Service System Area B		Intermediate Pumping Station	7/1/2050	349,794	171,798	521,593	13,328,427
Water Service System Area B		Intermediate Pumping Station	7/1/2053	351,886	398,865	750,752	750,752
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	63,460	16,128	79,588	634,792
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	28,557	7,258	35,815	285,658
Water Service System Area B		Zone 39 Improvements	7/1/2029	51,430	8,788	60,217	297,587
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	92,017	23,386	115,403	920,450
Wastewater System							
Wastewater Service System Area A		Wastewater Improvement Virginia/Penn	7/1/2030	17,258	3,407	20,665	116,362
Wastewater Service System Area A		Airport & Sundog Trunk Main	7/1/2047	261,194	171,191	432,385	10,219,591
Wastewater Service System Area A		Copperbasin Wastewater Main	7/1/2029	55,302	9,544	64,846	323,375
Wastewater Service System Area A		Airport WWTP Upgrade Phase 1	7/1/2031	1,880,729	436,996	2,317,725	16,175,189
				<u>\$ 8,887,032</u>	<u>\$ 1,596,700</u>	<u>\$ 10,483,732</u>	<u>\$ 49,723,969</u>

Debt Issues -	Service Area	Project Description	Maturity	Future ¹ Debt	Current Year
				Service	Debt Issued
Water System					
Water Service System Area A		Water Ranch Refunding 80%	7/1/2034	\$ 4,689,542	\$ 5,041,446
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	629,701	
Water Service System Area B		Intermediate Pumping Station	7/1/2050	13,328,427	
Water Service System Area B		Intermediate Pumping Station	7/1/2050		2,521,414
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	634,792	
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	285,658	
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	920,450	
Wastewater System					
Wastewater Service System Area A		Airport & Sundog Trunk Main	7/1/2031	10,219,591	162,413
Wastewater Service System Area A		Airport WWTP Upgrade Phase 1	7/1/2031	16,175,189	
				\$ 46,883,350	\$ 7,725,273

Notes:

¹The projected total is the estimated amount for the WIFA Drinking Water or Clean Water debt as the City borrows on an as needed basis.