

RESOLUTION NO. 2022-1824

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 2023, 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 2023. 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 28th day of June, 2022, 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 2023 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 12th day of July, 2022, 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 2023 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 14th day of June, 2022.



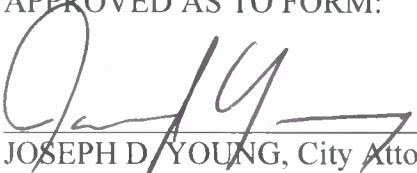
PHILIP R. GOODE, Mayor

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. 2022-1824 is a true, correct and accurate copy of Resolution No. 2022-1824, passed and adopted at a Voting Meeting of the Council of the City of Prescott, Yavapai County, Arizona, held on the 14 day of June 2022, 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 20 day of June, 2022.

Seal



Sarah Siep

Official Budget Forms
City of Prescott, Arizona
Fiscal Year 2023

City of Prescott, Arizona

Table of Contents

Fiscal Year 2023

Resolution for the adoption of the budget

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

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, Arizona
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal Year 2023

Fiscal year	S c h	Funds								Total all funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2022	E	1	65,072,453	63,507,279	4,657	15,000	102,464,590	7,380,625	238,444,604	
2022	E	2	49,607,139	48,223,744	4,657	15,000	83,110,536	6,861,385	187,822,461	
2023		3	24,016,595	2,088,579	4,049	2,745,952	0	5,276,433	82,028,180	
2023	B	4	1,905,279						1,905,279	
2023	B	5							0	
2023	C	6	50,065,808	46,962,179		979,000	71,156,808	7,252,459	176,416,254	
2023	D	7	30,000,000	0			28,428,072		58,428,072	
2023	D	8	0	0			0		0	
2023	D	9	2,158,522	2,209,906			4,065,871		8,434,299	
2023	D	10	(4,667,001)	(2,098,880)			(1,668,418)		(8,434,299)	
2023										
									0	
		11							0	
									0	
									0	
2023		12	112,813,205	53,359,544	4,049	3,724,952	153,216,741	12,527,892	335,646,383	
2023	E	13	89,847,613	62,326,539	0	0	120,741,300	8,304,751	281,220,203	

Expenditure limitation comparison

1	Budgeted expenditures/expenses	2022	2023
2	Add/subtract: estimated net reconciling items	\$ 238,444,604	\$ 281,220,203
3	Budgeted expenditures/expenses adjusted for reconciling items	238,444,604	281,220,203
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 238,444,604	\$ 281,220,203
6	EEC expenditure limitation	\$ 238,444,604	\$ 281,220,203

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 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).

City of Prescott, Arizona
Tax levy and tax rate information
Fiscal Year 2023

	<u>2022</u>	<u>2023</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,016,593</u>	\$ <u>2,109,461</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>1,874,215</u>	\$ <u>1,905,279</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,874,215</u>	\$ <u>1,905,279</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,858,475</u>	
(2) Prior years' levies	<u>15,718</u>	
(3) Total primary property taxes	\$ <u>1,874,193</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	<u>22</u>	
(3) Total secondary property taxes	\$ <u>22</u>	
C. Total property taxes collected	\$ <u>1,874,215</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.2378</u>	<u>0.2281</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>0.2378</u>	<u>0.2281</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Privilege and Use Tax	\$ 19,800,000	\$ 21,800,000	\$ 22,215,000
Franchise Taxes	1,720,000	1,700,000	1,700,000
Intergovernmental			
State	10,981,337	11,483,360	15,404,455
County	3,955,676	4,007,631	4,362,814
Local Jurisdictions	2,374,592	2,310,713	2,446,886
Licenses and Permits	1,042,830	1,037,255	1,035,100
Charges for services	1,933,920	2,694,800	2,546,520
Fines and forfeits	301,100	306,367	301,100
Interest Earned	16,500	1,500	1,500
Miscellaneous	47,433	53,294	52,433
Total General Fund	\$ 42,173,388	\$ 45,394,920	\$ 50,065,808
SPECIAL REVENUE FUNDS			
Streets Fund			
Streets Privilege and Use Tax	\$ 19,800,000	\$ 21,800,000	\$ 22,215,000
Intergovernmental - State (HURF)	3,829,598	3,937,685	4,785,603
Intergovernmental - County	945,000	470,320	840,000
Charges for Services	355,000	355,000	365,000
Interest Earned	5,000		
Licenses and Permits	30,000	150,000	100,000
Miscellaneous			70,000
Total Streets Fund	\$ 24,964,598	\$ 26,713,005	\$ 28,375,603
PSPRS			
PSPRS Privilege and Use Tax	\$ 14,780,000	\$ 16,350,000	\$ 8,330,625
Total PSPRS Dedicated Tax Fund	\$ 14,780,000	\$ 16,350,000	\$ 8,330,625
Transient Occupancy Tax			
Transient Occupancy Tax	\$ 900,000	\$ 1,450,000	\$ 1,475,000
Total Transient Occupancy Tax Fund	\$ 900,000	\$ 1,450,000	\$ 1,475,000
Grant Funds			
Miscellaneous Grants	\$ 13,031,554	\$ 15,350,279	\$ 8,610,832
Total Grant Funds	\$ 13,031,554	\$ 15,350,279	\$ 8,610,832
Acker Trust			
Interest Earned	\$	\$	\$ 14,375
Total Acker Trust	\$	\$	\$ 14,375
Miscellaneous Trust Funds			
Gifts and Donations	\$ 10,000	\$ 337,448	\$ 155,744
Interest Earned	10,000	10,000	
Total Miscellaneous Trust Funds	\$ 20,000	\$ 347,448	\$ 155,744
Total Special Revenue Funds	\$ 53,696,152	\$ 60,210,732	\$ 46,962,179
DEBT SERVICE FUNDS			
Special Assessments	\$ 4,586	\$ 4,586	\$
Interest Earned	71	71	
Total Debt Service Funds	\$ 4,657	\$ 4,657	\$
CAPITAL PROJECTS FUNDS			
Impact Fees			
Charges for Services	\$ 979,102	\$ 979,102	\$ 979,000
Interest Earned	1,500		
Total Impact Fee Funds	\$ 980,602	\$ 979,102	\$ 979,000
Total Capital Projects Funds	\$ 980,602	\$ 979,102	\$ 979,000

City of Prescott, Arizona
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
ENTERPRISE FUNDS			
Water			
Charges for Services	\$ 20,358,258	\$ 19,931,637	\$ 20,403,000
Impact Fees	2,504,873	2,504,873	2,400,000
Interest Earned	10,600	100	100
Miscellaneous	40,000	56,000	16,500
Total Water Fund	\$ 22,913,731	\$ 22,492,610	\$ 22,819,600
Wastewater			
Charges for Services	\$ 15,124,557	\$ 15,124,557	\$ 15,349,664
Impact Fees	1,108,340	1,108,340	1,200,000
Interest Earned	10,000		
Total Wastewater Fund	\$ 16,242,897	\$ 16,232,897	\$ 16,549,664
Solid Waste			
Charges for Services	\$ 9,278,500	\$ 10,609,500	\$ 10,566,000
Interest Earned	5,000		
Miscellaneous	4,670	17,799	4,670
Total Solid Waste Fund	\$ 9,288,170	\$ 10,627,299	\$ 10,570,670
Golf Course			
Charges for Services	\$ 3,302,314	\$ 3,302,314	\$ 4,156,205
Miscellaneous	309,800	9,800	1,013,900
Total Golf Course Fund	\$ 3,612,114	\$ 3,312,114	\$ 5,170,105
Airport			
Intergovernmental - Grants	\$ 14,164,117	\$ 5,955,125	\$ 13,792,048
Charges for Services	1,984,357	2,127,824	2,230,771
Miscellaneous	12,300	34,205	23,950
Total Airport Fund	\$ 16,160,774	\$ 8,117,154	\$ 16,046,769
Total Enterprise Funds	\$ 68,217,686	\$ 60,782,074	\$ 71,156,808
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 2,100,100	\$ 2,650,000	\$ 2,700,000
Risk Management	1,105,000	1,095,000	1,095,000
Engineering	1,500,500	1,500,000	1,500,000
Facilities Maintenance	1,860,437	1,859,937	1,957,459
Total Internal Service Funds	\$ 6,566,037	\$ 7,104,937	\$ 7,252,459
Total all funds	\$ 171,638,522	\$ 174,476,422	\$ 176,416,254

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 30,000,000	\$	\$ 2,158,522	\$ (4,667,001)
Total General Fund	\$ 30,000,000	\$	\$ 2,158,522	\$ (4,667,001)
Special revenue funds				
Streets Fund	\$	\$	\$	\$ (1,088,604)
Bed Tax				(354,276)
Grant Funds			2,209,906	
Gift Funds				(656,000)
Total special revenue funds	\$	\$	\$ 2,209,906	\$ (2,098,880)
Enterprise funds				
Water Fund	\$ 25,947,888	\$	\$	\$ (834,209)
Wastewater Fund	1,229,971			(625,657)
Solid Waste Fund	1,250,213		64,702	(208,552)
Golf Course Fund			1,254,333	
Airport Fund			2,746,836	
Total enterprise funds	\$ 28,428,072	\$	\$ 4,065,871	\$ (1,668,418)
Total all funds	\$ 58,428,072	\$	\$ 8,434,299	\$ (8,434,299)

City of Prescott, Arizona
Expenditures/expenses by fund
Fiscal Year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
GENERAL FUND				
City Council	\$ 50,908	\$	\$ 37,822	\$ 41,174
City Clerk	145,717		112,181	159,710
City Court	671,312		655,883	702,806
City Manager	2,424,334	9,911,000	11,924,167	810,574
Legal	258,791		218,793	275,973
Budget & Finance	382,978		308,218	411,778
Community Development	1,851,138		1,617,897	2,156,856
Recreation Services	8,842,581	500,000	9,294,603	11,892,519
Library	2,511,127		2,388,559	2,569,974
Police Department	14,426,222		10,005,347	16,383,288
Fire Department	12,349,122		7,805,765	14,753,251
Regional Communications	2,281,538		1,905,923	2,030,001
Non-Departmental	21,151,685	(12,686,000)	3,331,981	37,659,709
Total General Fund	\$ 67,347,453	\$ (2,275,000)	\$ 49,607,139	\$ 89,847,613
SPECIAL REVENUE FUNDS				
Streets				
Public Works	\$ 25,773,914	\$	\$ 18,534,856	\$ 31,760,742
Recreation Services	4,678,841		266,325	8,889,522
Total Streets Fund	\$ 30,452,755	\$	\$ 18,801,181	\$ 40,650,264
Transient Occupancy Tax				
City Manager	\$ 1,039,716	\$ 675,000	\$ 1,716,177	\$ 1,246,160
Recreation Services	50,000		50,000	87,500
Total Transient Occupancy Tax	\$ 1,089,716	\$ 675,000	\$ 1,766,177	\$ 1,333,660
Grants				
City Court	\$ 29,000	\$	\$ 29,000	\$ 36,000
City Manager	3,552,634		3,543,409	3,025,225
Community Development	887,753		530,898	817,051
Recreation Services	81,000		81,000	
Library		10,000	9,003	
Police Department	936,401	2,900,000	3,775,235	1,136,026
Fire Department	476,348	2,700,000	3,121,156	1,457,214
Public Works	50,000			50,000
Non-Departmental	8,257,511	(5,615,000)	75,000	5,075,000
Total Grants Fund	\$ 14,270,647	\$ (5,000)	\$ 11,164,701	\$ 11,596,516
Acker Trust				
Recreation Services	\$	\$	\$	\$ 14,375
Total Acker Trust	\$	\$	\$	\$ 14,375
Miscellaneous Trust Funds				
City Council	\$ 375,000	\$	\$	\$
City Manager	10,404		4,789	11,842
Community Development	5,817	5,000	8,931	5,032
Recreation Services	30,445		22,400	17,242
Library	75,046		52,897	90,661
Police Department	128,949		49,917	137,944
Fire Department	13,500		2,751	13,378
Airport				125,000
Miscellaneous Total Trust Funds	\$ 639,161	\$ 5,000	\$ 141,685	\$ 401,099
PSPRS Dedicated Tax				
Non-Departmental	\$ 14,780,000	\$ 1,600,000	\$ 16,350,000	\$ 8,330,625
Total PSPRS Dedicated Tax	\$ 14,780,000	\$ 1,600,000	\$ 16,350,000	\$ 8,330,625
Total Special Revenue Funds	\$ 61,232,279	\$ 2,275,000	\$ 48,223,744	\$ 62,326,539
DEBT SERVICE FUNDS				
Non-Departmental	\$ 4,657	\$	\$ 4,657	\$
Total Debt Service Funds	\$ 4,657	\$	\$ 4,657	\$

City of Prescott, Arizona
Expenditures/expenses by fund
Fiscal Year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
CAPITAL PROJECTS FUNDS				
Impact Fees				
Recreation	\$ 15,000	\$	\$ 15,000	\$
Total Impact Fee Funds	\$ 15,000	\$	\$ 15,000	\$
Total Capital Projects Funds	\$ 15,000	\$	\$ 15,000	\$
ENTERPRISE FUNDS				
Water Fund				
Budget & Finance	\$ 279,314	\$	\$ 238,121	\$ 306,195
Public Works	44,124,645		40,855,106	58,145,525
Total Water Fund	\$ 44,403,959	\$	\$ 41,093,227	\$ 58,451,720
Wastewater Fund				
Public Works	\$ 23,871,975	\$	\$ 18,830,846	\$ 24,668,991
Total Wastewater Fund	\$ 23,871,975	\$	\$ 18,830,846	\$ 24,668,991
Solid Waste Fund				
Public Works	\$ 11,836,068	\$	\$ 10,095,770	\$ 13,170,101
Total Solid Waste Fund	\$ 11,836,068	\$	\$ 10,095,770	\$ 13,170,101
Golf Course Fund				
Recreation Services	\$ 1,971,648	\$ 100,000	\$ 2,065,437	\$ 3,660,907
Non-Departmental	2,177,511	(100,000)	1,878,061	2,698,531
Total Golf Course Fund	\$ 4,149,159	\$	\$ 3,943,498	\$ 6,359,438
Airport Fund				
Fire Department	\$ 427,245	\$	\$ 411,161	\$ 452,460
Airport	17,776,184		8,736,034	17,638,590
Total Airport Fund	\$ 18,203,429	\$	\$ 9,147,195	\$ 18,091,050
Total Enterprise Funds	\$ 102,464,590	\$	\$ 83,110,536	\$ 120,741,300
INTERNAL SERVICE FUNDS				
Fleet Maintenance				
Recreation Services	\$ 2,407,528	\$ 75,000	\$ 2,457,277	\$ 2,665,323
Risk Management				
Legal	\$ 1,095,000	\$	\$ 1,095,000	\$ 1,095,000
Engineering				
Public Works	\$ 1,732,207	\$	\$ 1,533,973	\$ 1,843,117
Facilities Maintenance				
Recreation Services	\$ 2,145,890	\$ (75,000)	\$ 1,775,135	\$ 2,701,311
Total internal service funds	\$ 7,380,625	\$	\$ 6,861,385	\$ 8,304,751
Total all funds	\$ 238,444,604	\$	\$ 187,822,461	\$ 281,220,203

* 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 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Airport				
Airport Fund	\$ 17,776,184	\$	\$ 8,736,034	\$ 17,638,590
Miscellaneous Trust Funds				125,000
Airport Total	\$ 17,776,184	\$	\$ 8,736,034	\$ 17,763,590
Budget & Finance				
General Fund	\$ 382,978	\$	\$ 308,218	\$ 411,778
Water Fund	279,314		238,121	306,195
Budget & Finance Total	\$ 662,292	\$	\$ 546,339	\$ 717,973
City Clerk				
General Fund	\$ 145,717	\$	\$ 112,181	\$ 159,710
City Clerk Total	\$ 145,717	\$	\$ 112,181	\$ 159,710
City Council				
General Fund	\$ 50,908	\$	\$ 37,822	\$ 41,174
Miscellaneous Trust Funds	375,000			
City Council Total	\$ 425,908	\$	\$ 37,822	\$ 41,174
City Court				
General Fund	\$ 671,312	\$	\$ 655,883	\$ 702,806
Water Fund	29,000		29,000	36,000
City Court Total	\$ 700,312	\$	\$ 684,883	\$ 738,806
City Manager				
General Fund	\$ 2,424,334	\$ 9,911,000	\$ 11,924,167	\$ 810,574
Grant Funds	3,552,634		3,543,409	3,025,225
Miscellaneous Trust Funds	10,404		4,789	11,842
Transient Occupancy Tax	1,039,716	675,000	1,716,177	1,246,160
City Manager Total	\$ 7,027,088	\$ 10,586,000	\$ 17,188,542	\$ 5,093,801
Community Development				
General Fund	\$ 1,851,138	\$	\$ 1,617,897	\$ 2,156,856
Grant Funds	887,753		530,898	817,051
Miscellaneous Trust Funds	5,817	5,000	8,931	5,032
Com Development Total	\$ 2,744,708	\$ 5,000	\$ 2,157,726	\$ 2,978,939
Fire Department				
General Fund	\$ 12,349,122	\$	\$ 7,805,765	\$ 14,753,251
Grant Funds	476,348	2,700,000	3,121,156	1,457,214
Miscellaneous Trust Funds	13,500		2,751	13,378
Airport Fund	427,245		411,161	452,460
Fire Department Total	\$ 13,266,215	\$ 2,700,000	\$ 11,340,833	\$ 16,676,303
Legal				
General Fund	\$ 258,791	\$	\$ 218,793	\$ 275,973
Airport Fund	1,095,000		1,095,000	1,095,000
Legal Department Total	\$ 1,353,791	\$	\$ 1,313,793	\$ 1,370,973
Library				
General Fund	\$ 2,511,127	\$	\$ 2,388,559	\$ 2,569,974
Grant Funds		10,000	9,003	
Miscellaneous Trust Funds	75,046		52,897	90,661
Library Total	\$ 2,586,173	\$ 10,000	\$ 2,450,459	\$ 2,660,635

City of Prescott, Arizona
Expenditures/expenses by department
Fiscal Year 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Police Department				
General Fund	\$ 14,426,222	\$	\$ 10,005,347	\$ 16,383,288
Grant Funds	936,401	2,900,000	3,775,235	1,136,026
Miscellaneous Trust Funds	128,949		49,917	137,944
Police Department Total	\$ 15,491,572	\$ 2,900,000	\$ 13,830,499	\$ 17,657,258
Public Works				
Streets Fund	\$ 25,773,914	\$	\$ 18,534,856	\$ 31,760,742
Grant Funds	50,000			50,000
Water	44,124,645		40,855,106	58,145,525
Wastewater	23,871,975		18,830,846	24,668,991
Solid Waste	11,836,068		10,095,770	13,170,101
Engineering	1,732,207		1,533,973	1,843,117
Public Works Total	\$ 107,388,809	\$	\$ 89,850,551	\$ 129,638,476
Recreation Services				
General Fund	\$ 8,842,581	\$ 500,000	\$ 9,294,603	\$ 11,892,519
Streets	4,678,841		266,325	8,889,522
Transient Occupancy Tax	50,000		50,000	87,500
Impact Fee	15,000		15,000	
Grant Funds	81,000		81,000	
Miscellaneous Trust Funds	30,445		22,400	17,242
Acker Trust				14,375
Golf Course	1,971,648	100,000	2,065,437	3,660,907
Fleet Services	2,407,528	75,000	2,457,277	2,665,323
Facilities Maintenance	2,145,890	(75,000)	1,775,135	2,701,311
Recreation Services Total	\$ 20,222,933	\$ 600,000	\$ 16,027,177	\$ 29,928,699
Regional Communications				
General Fund	\$ 2,281,538	\$	\$ 1,905,923	\$ 2,030,001
Reg Communications Total	\$ 2,281,538	\$	\$ 1,905,923	\$ 2,030,001
Non-Departmental				
General Fund	\$ 21,151,685	\$ (12,686,000)	\$ 3,331,981	\$ 37,659,709
Debt Service	4,657		4,657	
Golf (Outsourced Operations)	2,177,511	(100,000)	1,878,061	2,698,531
Grant Funds	8,257,511	(5,615,000)	75,000	5,075,000
PSPRS Dedicated Tax	14,780,000	1,600,000	16,350,000	8,330,625
Non-Departmental Total	\$ 46,371,364	\$ (16,801,000)	\$ 21,639,699	\$ 53,763,865
TOTAL ALL DEPARTMENTS	\$ 238,444,604	\$	\$ 187,822,461	\$ 281,220,203

* 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 2023

Fund	Full-Time Equivalent (FTE) 2023	Employee Salaries and Hourly Costs 2023	Retirement Costs 2023	Healthcare Costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund	346.20	\$ 24,894,550	\$ 5,823,003	\$ 3,446,518	\$ 2,120,071	\$ 36,284,142
Special Revenue Funds						
Streets Fund	49.54	\$ 2,812,301	\$ 316,645	\$ 515,867	\$ 329,751	\$ 3,974,564
PSPRS Dedicated Tax			8,330,625			8,330,625
Transient Occupancy Tax	1.75	142,017	16,300	17,823	11,452	187,592
Grants	15.48	1,714,676	28,127	49,721	25,197	1,817,721
Total special revenue funds	66.77	\$ 4,668,994	\$ 8,691,697	\$ 583,411	\$ 366,400	\$ 14,310,502
Enterprise funds						
Water	42.53	\$ 2,615,792	\$ 293,448	\$ 468,708	\$ 231,769	\$ 3,609,717
Wastewater	40.13	2,465,366	284,360	418,989	240,360	3,409,075
Solid Waste	33.00	1,859,102	212,617	327,073	219,617	2,618,409
Golf Course	12.85	595,501	65,274	95,570	52,129	808,474
Airport	19.93	1,315,605	130,455	150,446	102,696	1,699,202
Total enterprise funds	148.44	\$ 8,851,366	\$ 986,154	\$ 1,460,786	\$ 846,571	\$ 12,144,877
Internal service funds						
Fleet Maintenance	11.00	\$ 621,599	\$ 72,183	\$ 107,430	\$ 59,222	\$ 860,434
Engineering	17.28	1,087,308	124,744	149,974	90,553	1,452,579
Facilities Maintenance	8.48	437,831	45,837	87,884	40,425	611,977
Total internal service fund	36.76	\$ 2,146,738	\$ 242,764	\$ 345,288	\$ 190,200	\$ 2,924,990
Total all funds	598.17	\$ 40,561,648	\$ 15,743,618	\$ 5,836,003	\$ 3,523,242	\$ 65,664,511