

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.
- 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. SIEP, 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.



Sarah 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		2025	2026
1	Budgeted expenditures/expenses	\$ 278,613,343	\$ 303,746,162
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	278,613,343	303,746,162
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 278,613,343	\$ 303,746,162
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 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

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,312,124	\$ 2,397,526
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	\$ 2,267,210	\$ 2,304,514
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 2,267,210	\$ 2,304,514
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 2,240,790	
(2) Prior years' levies	20,835	
(3) Total primary property taxes	\$ 2,261,625	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies	13	
(3) Total secondary property taxes	\$ 13	
C. Total property taxes collected	\$ 2,261,638	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.2423	0.2329
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	0.2423	0.2329
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
General Fund			
Local Taxes			
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
Intergovernmental			
State	17,486,300	17,375,939	16,864,231
County	4,354,998	4,314,117	4,448,257
Licenses and Permits			
	139,100	221,800	158,100
Charges for Services			
Charges for Services	3,234,500	4,061,480	3,154,500
Local Jurisdictions	2,789,416	2,866,214	3,295,901
Fines and Forfeits			
	289,300	304,288	290,800
Interest Earned			
	350,500	1,201,821	351,000
Miscellaneous			
	100,030	8,213,454	76,030
Total General Fund	\$ 59,368,644	\$ 70,034,113	\$ 76,433,819
Special Revenue Funds			
Streets Fund			
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
PSPRS			
PSPRS Privilege and Use Tax	\$	\$ 85,000	\$
Total PSPRS Dedicated Tax Fund	\$ 0	\$ 85,000	\$ 0
Transient Occupancy Tax			
Transient Occupancy Tax	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest Earned		12,000	
Total Transient Occupancy Tax Fund	\$ 1,500,000	\$ 1,512,000	\$ 1,500,000
Grant Funds			
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
Total Grant Funds	\$ 10,235,715	\$ 3,776,866	\$ 10,679,842
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	\$ 119,800	\$ 154,743	\$ 164,800
Miscellaneous		4,700	
Total Miscellaneous Trust Funds	\$ 119,800	\$ 159,443	\$ 164,800
Total Special Revenue Funds	\$ 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
Capital Projects Funds			
Impact Fees			
Charges for Services	\$ 680,000	\$ 750,000	\$ 1,500,000
Interest Earned	23,500	138,300	33,500
Total Impact Fee Funds	\$ 703,500	\$ 888,300	\$ 1,533,500
Total Capital Projects Funds	\$ 703,500	\$ 888,300	\$ 1,533,500
Enterprise Funds			
Water			
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	9,000	420,000	200,000
Miscellaneous	9,000	9,000	9,000
Total Water Fund	\$ 25,102,500	\$ 28,159,451	\$ 29,459,348
Wastewater			
Charges for Services	\$ 18,855,000	\$ 19,850,000	\$ 21,355,000
Impact Fees	750,000	1,000,000	1,500,000
Interest Earned	9,000	400,000	100,000
Total Wastewater Fund	\$ 19,605,000	\$ 21,250,000	\$ 22,955,000
Solid Waste			
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	1,350	30,000	1,350
Miscellaneous	1,350	29,000	1,350
Total Solid Waste Fund	\$ 13,827,670	\$ 14,192,020	\$ 14,910,370
Golf Course			
Charges for Services	\$ 4,682,287	\$ 4,465,457	\$ 4,631,043
Miscellaneous	10,000	16,260	10,000
Total Golf Course Fund	\$ 4,692,287	\$ 4,481,717	\$ 4,641,043
Airport			
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
Total Airport Fund	\$ 12,746,924	\$ 11,208,297	\$ 25,814,186
Total Enterprise Funds	\$ 75,974,381	\$ 79,291,485	\$ 97,779,947
Internal Service Funds			
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
Total Internal Service Funds	\$ 8,687,515	\$ 8,556,015	\$ 9,717,143
Total All Funds	\$ 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)
General Fund				
General Fund	\$ 14,912,305	\$	\$ 340,660	\$ 4,101,012
Total General Fund	\$ 14,912,305	\$ 0	\$ 340,660	\$ 4,101,012
Special Revenue Funds				
Streets Fund	\$	\$	\$	\$ 101,132
Transient Occupancy Tax				121,276
Grants Fund			609,149	
Total Special Revenue Funds	\$ 0	\$ 0	\$ 609,149	\$ 222,408
Enterprise Funds				
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	
Total Enterprise Funds	\$ 23,351,870	\$ 0	\$ 3,578,139	\$ 204,528
Total All Funds	\$ 38,264,175	\$ 0	\$ 4,527,948	\$ 4,527,948

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

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
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
Total General Fund	\$ 88,067,881	\$ (625,500)	\$ 64,318,386	\$ 103,847,322
Special Revenue Funds				
Streets				
Public Works	\$ 37,067,034	\$	\$ 33,186,858	\$ 40,328,915
Community Development				189,033
Recreation Services	586,462		563,809	376,126
Total Streets Fund	\$ 37,653,496	\$ 0	\$ 33,750,667	\$ 40,894,074
Transient Occupancy Tax				
City Manager	\$ 1,595,040	\$ 263,000	\$ 1,854,789	\$ 1,539,566
Recreation Services	50,000		50,000	50,000
Total Transient Occupancy Tax	\$ 1,645,040	\$ 263,000	\$ 1,904,789	\$ 1,589,566
Grants				
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
Total Grants Fund	\$ 11,454,833	\$ (195,000)	\$ 3,133,685	\$ 11,548,666
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	\$	\$ 11,842	\$ 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
Total Misc. Trust Funds	\$ 301,714	\$ 17,500	\$ 312,166	\$ 331,411
PSPRS Dedicated Tax				
Non-Departmental	\$	\$ 100,000	\$ 100,000	\$ 0
Total PSPRS Dedicated Tax	\$ 0	\$ 100,000	\$ 100,000	\$ 0
Total Special Revenue Funds	\$ 51,069,583	\$ 185,500	\$ 39,215,807	\$ 54,378,217

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

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

* 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
Airport				
Airport Fund	\$ 20,140,069	\$	\$ 14,266,246	\$ 28,240,969
Miscellaneous Trust Funds	2,745		2,745	2,745
Airport Total	\$ 20,142,814	\$ 0	\$ 14,268,991	\$ 28,243,714
Budget & Finance				
General Fund	\$ 566,360	\$ 20,000	\$ 580,639	\$ 599,435
Water Fund	388,482		363,579	390,091
Budget & Finance Total	\$ 954,842	\$ 20,000	\$ 944,218	\$ 989,526
City Clerk				
General Fund	\$ 177,817	\$ 5,000	\$ 178,871	\$ 192,487
City Clerk Total	\$ 177,817	\$ 5,000	\$ 178,871	\$ 192,487
City Council				
General Fund	\$ 96,229	\$ 5,000	\$ 98,888	\$ 108,646
City Council Total	\$ 96,229	\$ 5,000	\$ 98,888	\$ 108,646
City Court				
General Fund	\$ 794,657	\$ 10,000	\$ 798,780	\$ 866,871
Grants Fund	51,100	5,000	56,100	64,200
City Court Total	\$ 845,757	\$ 15,000	\$ 854,880	\$ 931,071
City Manager				
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
City Manager Total	\$ 2,214,693	\$ 303,000	\$ 2,482,903	\$ 2,524,980
Community Development				
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
Comm Development Total	\$ 3,375,262	\$ 0	\$ 3,054,094	\$ 4,123,365
Fire Department				
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
Fire Department Total	\$ 21,569,403	\$ 6,448,590	\$ 23,994,190	\$ 44,894,047
Legal				
General Fund	\$ 423,865	\$	\$ 405,179	\$ 457,196
Risk Management Fund	1,294,118	100,000	1,300,952	1,612,558
Legal Department Total	\$ 1,717,983	\$ 100,000	\$ 1,706,131	\$ 2,069,754
Library				
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
Library Total	\$ 3,250,359	\$ 0	\$ 3,207,830	\$ 3,570,042

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
Police Department				
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
Police Department Total	\$ 21,189,396	\$ 3,773,134	\$ 19,125,535	\$ 33,309,201
Public Works				
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
Public Works Total	\$ 144,040,474	\$ 0	\$ 109,309,695	\$ 144,434,432
Recreation Services				
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
Recreation Services Total	\$ 25,131,049	\$ 0	\$ 23,146,753	\$ 24,694,169
Regional Communications				
General Fund	\$ 2,316,402	\$ 80,000	\$ 2,386,837	\$ 2,798,786
Reg Communications Total	\$ 2,316,402	\$ 80,000	\$ 2,386,837	\$ 2,798,786
Non-Departmental				
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
Non-Departmental Total	\$ 31,590,864	\$ (10,749,724)	\$ 2,527,444	\$ 10,861,942
TOTAL ALL DEPARTMENTS	\$ 278,613,344	\$ 0	\$ 207,287,260	\$ 303,746,162

* 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) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	401.55	\$ 34,369,577	\$ 3,830,122	\$ 4,669,473	\$ 2,901,657	\$ 45,770,829
Special Revenue Funds						
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
Total Special Revenue Funds	60.34	\$ 6,171,254	\$ 519,941	\$ 740,258	\$ 539,933	\$ 7,971,386
Enterprise funds						
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
Total Enterprise Funds	151.32	\$ 13,393,510	\$ 1,285,283	\$ 1,792,747	\$ 1,136,843	\$ 17,608,383
Internal Service Funds						
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
Total Internal Service Funds	34.48	\$ 2,851,321	\$ 343,702	\$ 416,911	\$ 265,045	\$ 3,876,979
Total All Funds	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