



City of Prescott Development Impact Fee Annual Report

For the Fiscal Year ending June 30, 2026

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, 2026

Program and Service Area	Fund	Sources					Uses			
		Beginning Balance	Impact Fees Assessed	Debt	Interest and		Expenditures (Schedule B)	Debt Service (Schedule C)	Total Uses	Ending Balance
				Proceeds (Schedule C)	Other Revenue	Total Sources				
Parks Impact ¹	230	62,744	-	-	2,490	65,234	-	-	-	65,234
Library Impact ¹	232	525,202	-	-	19,681	544,882	73,531	-	73,531	471,352
Fire Impact	233	1,944,769	504,779	-	110,451	2,559,998	55,160	-	55,160	2,504,838
Police Impact	234	1,784,372	358,794	-	78,684	2,221,850	314,249	-	314,249	1,907,601
Streets Impact	236	2,650,248	1,656,530	-	141,267	4,448,045	-	-	-	4,448,045
Water Resource Impact ²	710	1,019,317	416,477	-	60,454	1,496,248	-	590,400	590,400	905,848
Water System Service Area A	71A	1,734,495	374,199	-	77,220	2,185,914	-	6,500	6,500	2,179,414
Water System Service Area B ³	71B	(14,044,166)	1,938,708	440,026	-	(11,665,432)	519,323	1,976,694	2,496,017	(14,161,449)
Wastewater System Service Area A ⁴	72A	(23,799,674)	1,627,172	198,092	-	(21,974,410)	2,848,760	2,838,221	5,686,980	(27,661,390)
Total		(28,122,694)	6,876,658	638,118	490,247	(20,117,670)	3,811,022	5,411,815	9,222,837	(29,340,507)

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, 2026

Service Area	Project Description	Physical Location	Capital Expenditures	Other Expenditures	Total
Library					
Library Impact	Library 3rd Floor Remodel	Prescott Public Library 215 E Goodwin	73,531	-	73,531
Fire					
Fire Impact	Station 76 (Approximately 30% of the New Build)	Prescott Lakes Parkway and Sundog Ranch Road	55,160	-	55,160
Police					
Police Impact ¹	Police Vehicles	Police Department	76,316	-	76,316
Police Impact ¹	Property and Evidence Facility & Police Substation (Approx. 10%)	1201 Prescott Lakes Parkway	237,933	-	237,933
Water System					
Water System Service Area B	Zone 24/27 Water Pipeline Upsizing	Various locations	1,248	-	1,248
Water System Service Area B	Water Production and Inter Pump Station	Douglas Avenue and Willow Creek Road	441,407	-	441,407
Water System Service Area B	Zone 52 Water Maint to NW Reg Tank	Longview Booster Pump Station/Williamson Valley Rd	40,222	-	40,222
Water System Service Area B	Deep Well Wastewater & Airport Distribution Loop	Lift Station at SR89 to NE Airport	78	-	78
Water System Service Area B	Pioneer Parkway 16-inch Water Main	Pioneer Parkway to the South Ranch South subdivision	36,367	-	36,367
Wastewater System Service Area A	Yavapai Hills #1 Lift Station Rehab	Yavapai Hills	2,039,454	-	2,039,454
Wastewater System Service Area A	Prescott Lakes Parkway Lift Station	Prescott Lakes Parkway	6,987	-	6,987
Wastewater System Service Area A	Centralization - Effluent Tank, Pipeline and SR89 Improvements	Granite Dells & Watson Lake Park	160,448	-	160,448
Wastewater System Service Area A	Willow Creek Gravity Sewer	Various locations	374,258	-	374,258
Water System Service Area B	Deep Well Wastewater & Airport Distribution Loop	Lift Station at SR89 to NE Airport	831	-	831
Wastewater System Service Area A	Centralization - Airport WRF Solids Handling Facility	Airport	56,810	-	56,810
Wastewater System Service Area A	Sundog Trunk Main Design	Various locations	194,131	-	194,131
Wastewater System Service Area A	Ruger Airport Trunk Main Phase 2	North of airport boundary	15,840	-	15,840
Total			<u>\$ 3,811,022</u>	<u>\$ -</u>	<u>\$ 3,811,022</u>

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Schedule C: Schedule of Debt Service Expenditures and Debt Issues - Budgetary Basis
For the Fiscal Year ending June 30, 2026

Debt Service -	Service Area	Project Description	Maturity	Percentage of Project	Loan Reference	FY26 Principal	FY26 Interest	FY26 Total Debt Service	Future Debt Service
Water Resource		Water Ranch Refunding 80%	7/1/2034	80.00%	MPC 2014	\$ 376,000	\$ 214,400	\$ 590,400	\$ 4,808,000
Water System									
Water Service System Area A		Various Water Improvement Projects	7/1/2027	0.96%	920125-08F	6,036	464	6,500	12,975
Water Service System Area B		Various Water Improvement Projects	7/1/2027	30.94%	920125-08F	195,169	14,993	210,162	419,539
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	42.00%	920237-13F	136,998	30,033	167,031	1,166,036
Water Service System Area B		Intermediate Pumping Station	7/1/2050	50.00%	920297-20F	355,356	166,148	521,504	12,485,560
Water Service System Area B		Intermediate Pumping Station	7/1/2053	50.00%	920351-23	362,415	424,753	787,168	21,885,077
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	20.00%	920237-13F	65,237	14,302	79,539	555,255
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	9.00%	920237-13F	29,357	6,436	35,792	249,865
Water Service System Area B		Zone 39 Improvements	7/1/2029	35.20%	92A166-10F	53,046	7,121	60,167	237,420
Water Service System Area B		Water Reservoirs 12, 19 & 27	7/1/2032	29.00%	920237-13F	94,594	20,737	115,331	805,120
Wastewater System									
Wastewater Service System Area A		Wastewater Improvement Virgina/Penn	7/1/2030	20.00%	910147-11F	17,802	2,846	20,648	95,714
Wastewater Service System Area A		Sundog Trunk Main	7/1/2047	40.00%	910170-18	118,917	69,356	188,273	4,361,394
Wastewater Service System Area A		Airport Trunk Main	7/1/2047	50.00%	910170-18	148,358	100,063	248,421	5,441,171
Wastewater Service System Area A		Copperbasin Wastewater Main	7/1/2029	16.20%	910122-10	57,040	7,751	64,791	258,584
Wastewater Service System Area A		Airport WWTP Upgrade Phase 1	7/1/2031	80.00%	910151-11	1,936,210	379,878	2,316,088	13,859,101
Total						<u>\$ 3,952,533</u>	<u>\$ 1,459,281</u>	<u>\$ 5,411,815</u>	<u>\$ 66,640,811</u>

Debt Issues -	Service Area	Project Description	Maturity	Percentage of Project	Loan Reference	Future ¹ Debt Service	Current Year Debt Issued
Water System							
Water Service System Area B		Intermediate Pumping Station	7/1/2050	50.00%	920351-23	21,885,077	440,026
Wastewater System							
Wastewater Service System Area A		Sundog Trunk Main	7/1/2047	40.00%	910170-18	4,361,394	198,092
						<u>\$ 40,105,572</u>	<u>\$ 638,118</u>

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.