

RESOLUTION NO. 2018-1643

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 2019, 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 2019. 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.

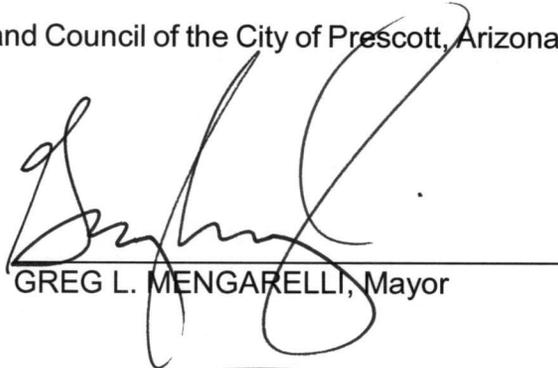
SECTION 2. THAT the Clerk is hereby authorized and directed to publish in the manner prescribed by law, the attached schedule A as said tentative budget, together with a copy of this Resolution as notice of the meetings of the City Council, to wit:

- A. That the City Council will meet on the 10th day of July, 2018, 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 2019 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 24th day of July, 2018, 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 2019 for the City of Prescott.

Attachment: Resolution No. 2018-1643 (2024 : FY19 Tentative Budget Adoption)

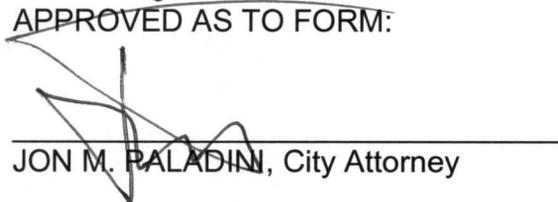
SECTION 3. THAT money from any fund may be used for any of these appropriations except money specifically restricted by State Law, City Charter, codes, ordinance, or resolution.

PASSED and ADOPTED by the Mayor and Council of the City of Prescott, Arizona, on this 26th day of June, 2018.



GREG L. MENGARELLI, Mayor

ATTEST:

APPROVED AS TO FORM:


JON M. PALADINI, City Attorney



MAUREEN SCOTT, City Clerk

CERTIFICATION OF RECORDING OFFICER

STATE OF ARIZONA)
County of Yavapai) ss.

I, the undersigned Maureen Scott, being the duly appointed, qualified City Clerk of the City of Prescott, Yavapai County, Arizona, certify that the foregoing Resolution No. 2018-1643 is a true, correct and accurate copy of Resolution No. 2018-1643, passed and adopted at a Voting Meeting of the Council of the City of Prescott, Yavapai County, Arizona, held on the 26th day of June 2018, at which a quorum was present and, by a 7-0 vote, 7 voted in favor of said resolution.

Given under my hand and sealed this 27th day of June, 2018.





Maureen Scott

Attachment: Resolution No. 2018-1643 (2024 : FY19 Tentative Budget Adoption)

OFFICIAL BUDGET FORMS

CITY OF PRESCOTT

Fiscal Year 2019

CITY OF PRESCOTT
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CITY OF PRESCOTT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

| 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 | |
| 2018 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E | 49,821,004 | 45,912,788 | 5,731 | | | 82,222,349 | 10,891,379 | 188,853,251 |
| 2018 | Actual Expenditures/Expenses** | E | 48,275,404 | 36,576,931 | 5,731 | | | 62,637,846 | 10,733,114 | 158,229,026 |
| 2019 | Fund Balance/Net Position at July 1*** | | 21,849,557 | 20,930,586 | 3,321 | | | 48,318,189 | 2,675,060 | 93,776,713 |
| 2019 | Primary Property Tax Levy | B | 1,748,005 | | | | | | | 1,748,005 |
| 2019 | Secondary Property Tax Levy | B | | | | | | | | |
| 2019 | Estimated Revenues Other than Property Taxes | C | 36,168,834 | 39,114,350 | 5,576 | | | 51,147,164 | 6,964,764 | 133,400,688 |
| 2019 | Other Financing Sources | D | | | | | | 14,100,000 | | 14,100,000 |
| 2019 | Other Financing (Uses) | D | | | | | | | | |
| 2019 | Interfund Transfers In | D | 45,000 | 718,686 | | | | 7,537,604 | | 8,301,290 |
| 2019 | Interfund Transfers (Out) | D | 7,881,290 | 370,000 | | | | 50,000 | | 8,301,290 |
| 2019 | Reduction for Amounts Not Available: | | | | | | | | | |
| LESS: | Internal Loans | | 5,309,736 | | | | | | | 5,309,736 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 2019 | Total Financial Resources Available | | 46,620,370 | 60,393,622 | 8,897 | | | 121,052,957 | 9,639,824 | 237,715,670 |
| 2019 | Budgeted Expenditures/Expenses | E | 40,021,056 | 55,175,045 | 5,576 | | | 89,093,409 | 6,975,679 | 191,270,765 |

EXPENDITURE LIMITATION COMPARISON

| | 2018 | 2019 |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses | \$ 188,853,251 | \$ 191,270,765 |
| 2. Add/subtract: estimated net reconciling items | | |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 188,853,251 | 191,270,765 |
| 4. Less: estimated exclusions | | |
| 5. Amount subject to the expenditure limitation | \$ 188,853,251 | \$ 191,270,765 |
| 6. EEC expenditure limitation | \$ 188,853,251 | \$ 191,270,765 |

* 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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF PRESCOTT
Tax Levy and Tax Rate Information
Fiscal Year 2019

| | 2018 | 2019 |
|--|--------------|--------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ 1,743,920 | \$ 1,817,951 |
| 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 | \$ 1,709,975 | \$ 1,748,005 |
| B. Secondary property taxes | | |
| C. Total property tax levy amounts | \$ 1,709,975 | \$ 1,748,005 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ 1,675,776 | |
| (2) Prior years' levies | 33,698 | |
| (3) Total primary property taxes | \$ 1,709,474 | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ | |
| (2) Prior years' levies | | |
| (3) Total secondary property taxes | \$ | |
| C. Total property taxes collected | \$ 1,709,474 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 0.2821 | 0.2699 |
| (2) Secondary property tax rate | | |
| (3) Total city/town tax rate | 0.2821 | 0.2699 |
| B. Special assessment district tax rates | | |

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating 0 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
Revenues Other Than Property Taxes
Fiscal Year 2019

| SOURCE OF REVENUES | ESTIMATED REVENUES 2018 | ACTUAL REVENUES* 2018 | ESTIMATED REVENUES 2019 |
|---|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | |
| Local taxes | | | |
| Privilege and Use Tax | \$ 15,400,000 | \$ 15,800,000 | \$ 16,000,000 |
| Franchise Taxes | 1,660,000 | 1,660,000 | 1,660,000 |
| Intergovernmental | | | |
| State | 9,241,251 | 9,241,251 | 9,434,777 |
| County | 3,289,562 | 3,300,214 | 3,514,769 |
| Local Jurisdictions | 2,547,446 | 2,270,540 | 2,009,378 |
| Other Revenues | | | |
| Licenses and permits | 854,250 | 1,112,265 | 1,021,890 |
| Charges for services | 1,773,520 | 2,085,020 | 1,968,370 |
| Fines and forfeits | 418,400 | 406,284 | 417,250 |
| Interest on investments | 140,300 | 140,300 | 100,000 |
| Miscellaneous | 42,000 | 42,400 | 42,400 |
| Total General Fund | \$ 35,366,729 | \$ 36,058,274 | \$ 36,168,834 |
| SPECIAL REVENUE FUNDS | | | |
| Streets | | | |
| Streets Privilege and Use Tax | \$ 14,800,000 | \$ 15,800,000 | \$ 16,000,000 |
| Intergovernmental - State (Highway Users Rev) | 3,461,595 | 3,461,595 | 3,702,094 |
| Intergovernmental - County | 250,000 | 653,000 | 650,000 |
| Charges for services | 236,000 | 420,000 | 260,000 |
| Interest Earned | 20,000 | 50,000 | 20,000 |
| Miscellaneous | 265,000 | 290,500 | 265,000 |
| Total Streets and Open Space Fund | \$ 19,032,595 | \$ 20,675,095 | \$ 20,897,094 |
| PSPRS Dedicated Tax | | | |
| PSPRS Privilege and Use Tax | \$ 6,000,000 | \$ 6,000,000 | \$ 12,000,000 |
| Total PSPRS Dedicated Tax | \$ 6,000,000 | \$ 6,000,000 | \$ 12,000,000 |
| Transient Occupancy Tax | | | |
| Transient Occupancy Tax | \$ 880,000 | \$ 1,000,000 | \$ 1,050,000 |
| Miscellaneous | 71,000 | 2,162 | 1,000 |
| Total Transient Occupancy Tax | \$ 951,000 | \$ 1,002,162 | \$ 1,051,000 |
| Impact Fee Funds | | | |
| Charges for Services | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Interest | 18,000 | 8,000 | 8,000 |
| Total Impact Fee Funds | \$ 43,000 | \$ 33,000 | \$ 33,000 |
| Grant Funds | | | |
| Miscellaneous Grants | \$ 4,293,670 | \$ 2,112,663 | \$ 5,038,661 |
| Total Grant Funds | \$ 4,293,670 | \$ 2,112,663 | \$ 5,038,661 |
| Trust Funds | | | |
| Gifts and Donations | \$ 50,605 | \$ 97,135 | \$ 89,595 |
| Interest Earned | 5,000 | 5,000 | 5,000 |
| Total Gift Trust Fund | \$ 55,605 | \$ 102,135 | \$ 94,595 |
| Total Special Revenue Funds | \$ 30,375,870 | \$ 29,925,055 | \$ 39,114,350 |

* 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
Revenues Other Than Property Taxes
Fiscal Year 2019

| SOURCE OF REVENUES | ESTIMATED REVENUES 2018 | ACTUAL REVENUES* 2018 | ESTIMATED REVENUES 2019 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| DEBT SERVICE FUNDS | | | |
| Special Assessments | \$ 5,045 | \$ 5,392 | \$ 5,045 |
| Interest Earned | 686 | 686 | 531 |
| Total Debt Service Funds | \$ 5,731 | \$ 6,078 | \$ 5,576 |
| ENTERPRISE FUNDS | | | |
| Water | | | |
| Intergovernmental | \$ 395,205 | \$ 395,205 | \$ 203,174 |
| Charges for services | 16,997,000 | 16,997,000 | 17,330,000 |
| Impact fees | 1,076,990 | 1,076,990 | 1,143,000 |
| Interest | 165,000 | 165,000 | 158,000 |
| Miscellaneous | 39,500 | 39,500 | 39,500 |
| Total Water Funds | \$ 18,673,695 | \$ 18,673,695 | \$ 18,873,674 |
| Wastewater | | | |
| Charges for services | \$ 12,961,000 | \$ 12,961,000 | \$ 13,311,000 |
| Impact fees | 1,088,500 | 1,088,500 | 987,500 |
| Interest | 100,000 | 100,000 | 100,000 |
| Miscellaneous | | | |
| Total Wastewater Funds | \$ 14,149,500 | \$ 14,149,500 | \$ 14,398,500 |
| Solid Waste | | | |
| Charges for services | \$ 7,189,100 | \$ 7,511,000 | \$ 7,505,000 |
| Interest | 30,000 | 10,000 | 10,000 |
| Miscellaneous | 11,600 | 31,088 | 23,020 |
| Total Solid Waste Fund | \$ 7,230,700 | \$ 7,552,088 | \$ 7,538,020 |
| Golf Course | | | |
| Charges for services | \$ 3,057,935 | \$ 3,167,010 | \$ 3,088,937 |
| Miscellaneous | 300,000 | 110,129 | 300,000 |
| Total Golf Course Fund | \$ 3,357,935 | \$ 3,277,139 | \$ 3,388,937 |
| Airport | | | |
| Intergovernmental - grants | \$ 3,127,700 | \$ 966,191 | \$ 5,390,809 |
| Charges for services | 1,509,840 | 1,551,205 | 1,551,524 |
| Miscellaneous | 4,700 | 6,600 | 5,700 |
| Total Airport Fund | \$ 4,642,240 | \$ 2,523,996 | \$ 6,948,033 |
| Total Enterprise Funds | \$ 48,054,070 | \$ 46,176,418 | \$ 51,147,164 |
| INTERNAL SERVICE FUNDS | | | |
| Fleet Maintenance | \$ 2,518,764 | \$ 2,504,764 | \$ 2,330,606 |
| Risk Management | 970,000 | 980,000 | 1,030,000 |
| Engineering | 2,071,499 | 1,914,738 | 1,912,889 |
| Facilities Maintenance | 1,667,024 | 1,668,024 | 1,691,269 |
| Total Internal Service Funds | \$ 7,227,287 | \$ 7,067,526 | \$ 6,964,764 |
| TOTAL ALL FUNDS | \$ 121,029,687 | \$ 119,233,351 | \$ 133,400,688 |

* 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
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

| FUND | OTHER FINANCING 2019 | | INTERFUND TRANSFERS 2019 | |
|-------------------------------------|---------------------------------|---------------------|-------------------------------------|---------------------|
| | SOURCES | <USES> | IN | <OUT> |
| GENERAL FUND | | | | |
| General Fund | \$ _____ | \$ _____ | \$ 45,000 | \$ _____ |
| Airport | _____ | _____ | _____ | 1,774,863 |
| Golf Course | _____ | _____ | _____ | 5,637,741 |
| Grants | _____ | _____ | _____ | 468,686 |
| Total General Fund | \$ _____ | \$ _____ | \$ 45,000 | \$ 7,881,290 |
| SPECIAL REVENUE FUNDS | | | | |
| Transient lodging tax | \$ _____ | \$ _____ | \$ _____ | \$ 70,000 |
| Streets | _____ | _____ | _____ | 300,000 |
| Grants | _____ | _____ | 718,686 | _____ |
| Total Special Revenue Funds | \$ _____ | \$ _____ | \$ 718,686 | \$ 370,000 |
| ENTERPRISE FUNDS | | | | |
| Wastewater | \$ 11,100,000 | \$ _____ | \$ 100,000 | \$ _____ |
| Water | 3,000,000 | _____ | _____ | 50,000 |
| Airport | _____ | _____ | 1,799,863 | _____ |
| Golf Course | _____ | _____ | 5,637,741 | _____ |
| Total Enterprise Funds | \$ 14,100,000 | \$ _____ | \$ 7,537,604 | \$ 50,000 |
| INTERNAL SERVICE FUNDS | | | | |
| Fleet Maintenance | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total Internal Service Funds | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| TOTAL ALL FUNDS | \$ 14,100,000 | \$ _____ | \$ 8,301,290 | \$ 8,301,290 |

CITY OF PRESCOTT
Expenditures/Expenses by Fund
Fiscal Year 2019

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018 | ACTUAL EXPENDITURES/ EXPENSES* 2018 | BUDGETED EXPENDITURES/ EXPENSES 2019 |
|--------------------------------------|---|---|--|---|
| GENERAL FUND | | | | |
| City Council | \$ 43,166 | \$ | \$ 43,166 | \$ 46,895 |
| City Clerk | 133,404 | | 131,863 | 126,263 |
| City Court | 637,197 | | 596,099 | 614,149 |
| City Manager | 348,386 | 169,689 | 517,539 | 581,295 |
| Legal | 245,393 | | 243,893 | 268,451 |
| Budget & Finance | 481,344 | | 478,920 | 538,672 |
| Community Development | 1,728,854 | (54,689) | 1,667,439 | 1,680,334 |
| Recreation Services | 3,751,346 | | 3,694,660 | 3,887,613 |
| Library | 2,219,351 | | 2,165,768 | 2,297,570 |
| Police Department | 13,470,672 | (3,082,796) | 10,381,907 | 11,299,789 |
| Fire Department | 10,873,553 | (2,961,517) | 7,160,942 | 9,331,614 |
| Regional Communications | 2,931,948 | | 2,343,917 | 1,864,005 |
| Non-departmental | 12,731,390 | 6,154,313 | 18,849,291 | 7,484,406 |
| Total General Fund | \$ 49,596,004 | \$ 225,000 | \$ 48,275,404 | \$ 40,021,056 |
| SPECIAL REVENUE FUNDS | | | | |
| Streets | | | | |
| Public Works | \$ 29,875,149 | \$ | \$ 25,095,577 | \$ 33,978,135 |
| Recreation Services | 3,979,825 | | 2,191,686 | 1,978,310 |
| Total Streets | \$ 33,854,974 | \$ | \$ 27,287,263 | \$ 35,956,445 |
| Transient Occupancy Tax | | | | |
| City Manager | \$ 1,228,848 | \$ 30,000 | \$ 727,601 | \$ 912,267 |
| Recreation Services | 130,500 | (30,000) | 50,500 | 295,000 |
| Total Transient Occupancy Tax | \$ 1,359,348 | \$ | \$ 778,101 | \$ 1,207,267 |
| Impact Fees | | | | |
| Fire Department | \$ 75,000 | \$ 12,000 | \$ 86,887 | \$ |
| Recreation Services | 161,000 | 35,000 | 194,000 | \$ |
| Total Impact Fees | \$ 236,000 | \$ 47,000 | \$ 280,887 | \$ |
| Grants | | | | |
| City Court | \$ 26,000 | \$ | \$ 16,000 | \$ 26,000 |
| Community Development | 505,444 | | 505,444 | 579,882 |
| Recreation Services | | | | 81,000 |
| Library | | 30,000 | 28,394 | 10,136 |
| Police Department | 492,838 | | 399,646 | 811,542 |
| Fire Department | 1,164,935 | | 1,099,765 | 470,991 |
| Public Works | | | | 750,000 |
| Non-departmental | 2,481,153 | (449,000) | 73,265 | 3,027,708 |
| Total Grants | \$ 4,670,370 | \$ (419,000) | \$ 2,122,514 | \$ 5,757,259 |
| Trust Funds | | | | |
| City Council | \$ 565 | \$ | \$ | \$ |
| City Manager | | 2,000 | 2,000 | 5,000 |
| Community Development | 6,000 | 2,000 | 7,520 | 4,528 |
| Recreation Services | 51,763 | | 41,425 | 69,792 |
| Library | 40,494 | | 9,136 | 100,296 |
| Police Department | 56,450 | | 45,783 | 56,990 |
| Fire Department | 16,824 | (12,000) | 2,302 | 17,368 |
| Public Works | | | | 100 |
| Total Trust Funds | \$ 172,096 | \$ (8,000) | \$ 108,166 | \$ 254,074 |
| PSPRS Dedicated Tax | | | | |
| Non-departmental | \$ 6,000,000 | \$ | \$ 6,000,000 | \$ 12,000,000 |
| PSPRS Fund | \$ 6,000,000 | \$ | \$ 6,000,000 | \$ 12,000,000 |
| Total Special Revenue Funds | \$ 46,292,788 | \$ (380,000) | \$ 36,576,931 | \$ 55,175,045 |
| DEBT SERVICE FUNDS | | | | |
| Non-departmental | \$ 5,731 | \$ | \$ 5,731 | \$ 5,576 |

CITY OF PRESCOTT
Expenditures/Expenses by Fund
Fiscal Year 2019

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018 | ACTUAL EXPENDITURES/ EXPENSES* 2018 | BUDGETED EXPENDITURES/ EXPENSES 2019 |
|-------------------------------------|---|---|--|---|
| ENTERPRISE FUNDS | | | | |
| Water | | | | |
| City Manager | \$ 3,900,784 | \$ (3,900,784) | \$ | \$ |
| Budget & Finance | 219,761 | | 214,724 | 226,603 |
| Public Works | 35,726,863 | 3,900,784 | 29,051,748 | 39,707,305 |
| Total Water | \$ 39,847,408 | \$ | \$ 29,266,472 | \$ 39,933,908 |
| Wastewater | | | | |
| Public Works | \$ 23,767,061 | \$ | \$ 17,935,679 | \$ 27,766,201 |
| Total Wastewater | \$ 23,767,061 | \$ | \$ 17,935,679 | \$ 27,766,201 |
| Solid Waste | | | | |
| Public Works | 9,069,615 | | 8,503,191 | 8,928,462 |
| Total Solid Waste | \$ 9,069,615 | \$ | \$ 8,503,191 | \$ 8,928,462 |
| Golf Course | | | | |
| Recreation Services | \$ 2,098,973 | \$ | \$ 2,054,186 | \$ 1,608,010 |
| Non-Departmental | 2,079,141 | | 1,870,228 | 2,108,932 |
| Total Golf Course | \$ 4,178,114 | \$ | \$ 3,924,414 | \$ 3,716,942 |
| Airport | | | | |
| Fire Department | \$ 588,393 | \$ | \$ 530,948 | \$ 227,141 |
| Airport | 4,771,758 | | 2,477,142 | 8,520,755 |
| Total Airport | \$ 5,360,151 | \$ | \$ 3,008,090 | \$ 8,747,896 |
| Total Enterprise Funds | \$ 82,222,349 | \$ | \$ 62,637,846 | \$ 89,093,409 |
| INTERNAL SERVICE FUNDS | | | | |
| Fleet Maintenance | | | | |
| Recreation Services | \$ 6,065,477 | \$ 155,000 | \$ 6,219,924 | \$ 2,328,817 |
| Risk Management | | | | |
| Legal | 1,090,100 | | 1,090,100 | 1,090,000 |
| Engineering | | | | |
| Public Works | 2,071,499 | | 1,914,738 | 1,911,645 |
| Facilities Maintenance | | | | |
| Recreation Services | 1,509,303 | | 1,508,352 | 1,645,217 |
| Total Internal Service Funds | \$ 10,736,379 | \$ 155,000 | \$ 10,733,114 | \$ 6,975,679 |
| TOTAL ALL FUNDS | \$ 188,853,251 | \$ | \$ 158,229,026 | \$ 191,270,765 |

* 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
Expenditures/Expenses by Department
Fiscal Year 2019

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018 | ACTUAL EXPENDITURES/ EXPENSES* 2018 | BUDGETED EXPENDITURES/ EXPENSES 2019 |
|------------------------------------|--|--|--|---|
| Airport | | | | |
| Airport | \$ 4,771,758 | \$ | \$ 2,477,142 | \$ 8,520,755 |
| Budget & Finance Total | \$ 4,771,758 | \$ | \$ 2,477,142 | \$ 8,520,755 |
| Budget & Finance | | | | |
| General Fund | \$ 481,344 | \$ | \$ 478,920 | \$ 538,672 |
| Water | 219,761 | | 214,724 | 226,603 |
| Budget & Finance Total | \$ 701,105 | \$ | \$ 693,644 | \$ 765,275 |
| City Clerk | | | | |
| General Fund | \$ 133,404 | \$ | \$ 131,863 | \$ 126,263 |
| City Clerk Total | \$ 133,404 | \$ | \$ 131,863 | \$ 126,263 |
| City Council | | | | |
| General Fund | \$ 43,166 | \$ | \$ 43,166 | \$ 46,895 |
| Trust Funds | 565 | | | |
| City Council Total | \$ 43,731 | \$ | \$ 43,166 | \$ 46,895 |
| City Court | | | | |
| General Fund | \$ 637,197 | \$ | \$ 596,099 | \$ 614,149 |
| Grant Funds | 26,000 | | 16,000 | 26,000 |
| City Court Total | \$ 663,197 | \$ | \$ 612,099 | \$ 640,149 |
| City Manager | | | | |
| General Fund | \$ 348,386 | \$ 169,689 | \$ 517,539 | \$ 581,295 |
| Water | 3,900,784 | (3,900,784) | | |
| Trust Funds | | 2,000 | 2,000 | 5,000 |
| Transient Occupancy Tax | 1,228,848 | 30,000 | 727,601 | 912,267 |
| City Manager Total | \$ 5,478,018 | \$ (3,699,095) | \$ 1,247,140 | \$ 1,498,562 |
| Community Development | | | | |
| General Fund | \$ 1,728,854 | \$ (54,689) | \$ 1,667,439 | \$ 1,680,334 |
| Grant Funds | 505,444 | | 505,444 | 579,882 |
| Trust Funds | 6,000 | 2,000 | 7,520 | 4,528 |
| Community Development Total | \$ 2,240,298 | \$ (52,689) | \$ 2,180,403 | \$ 2,264,744 |
| Fire Department | | | | |
| General Fund | \$ 10,873,553 | \$ (2,961,517) | \$ 7,160,942 | \$ 9,331,614 |
| Grants | 1,164,935 | | 1,099,765 | 470,991 |
| Impact Fee | 75,000 | 12,000 | 86,887 | |
| Trust Funds | 16,824 | (12,000) | 2,302 | 17,368 |
| Airport | 588,393 | | 530,948 | 227,141 |
| Fire Department Total | \$ 12,718,705 | \$ (2,961,517) | \$ 8,880,844 | \$ 10,047,114 |
| Legal | | | | |
| General Fund | \$ 245,393 | \$ | \$ 243,893 | \$ 268,451 |
| Risk Management | 1,090,100 | | 1,090,100 | 1,090,000 |
| Legal Total | \$ 1,335,493 | \$ | \$ 1,333,993 | \$ 1,358,451 |

CITY OF PRESCOTT
Expenditures/Expenses by Department
Fiscal Year 2019

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018 | EXPENDITURE/ ADJUSTMENTS APPROVED 2018 | ACTUAL EXPENDITURES/ EXPENSES* 2018 | BUDGETED EXPENDITURES/ EXPENSES 2019 |
|--------------------------------------|--|---|--|---|
| Library | | | | |
| General Fund | \$ 2,219,351 | \$ | \$ 2,165,768 | \$ 2,297,570 |
| Grants | | 30,000 | 28,394 | 10,136 |
| Trust Funds | 40,494 | | 9,136 | 100,296 |
| Library Total | \$ 2,259,845 | \$ 30,000 | \$ 2,203,298 | \$ 2,408,002 |
| Police Department | | | | |
| General Fund | \$ 13,470,672 | \$ (3,082,796) | \$ 10,381,907 | \$ 11,299,789 |
| Grants | 492,838 | | 399,646 | 811,542 |
| Trust Funds | 56,450 | | 45,783 | 56,990 |
| Police Department Total | \$ 14,019,960 | \$ (3,082,796) | \$ 10,827,336 | \$ 12,168,321 |
| Public Works | | | | |
| Streets | \$ 29,875,149 | \$ | \$ 25,095,577 | \$ 33,978,135 |
| Grants | | | | 750,000 |
| Trust Funds | | | | 100 |
| Water | 35,726,863 | 3,900,784 | 29,051,748 | 39,707,305 |
| Wastewater | 23,767,061 | | 17,935,679 | 27,766,201 |
| Solid Waste | 9,069,615 | | 8,503,191 | 8,928,462 |
| Engineering | 2,071,499 | | 1,914,738 | 1,911,645 |
| Public Works Total | \$ 100,510,187 | \$ 3,900,784 | \$ 82,500,933 | \$ 113,041,848 |
| Recreation Services | | | | |
| General Fund | \$ 3,751,346 | \$ | \$ 3,694,660 | \$ 3,887,613 |
| Streets | 3,979,825 | | 2,191,686 | 1,978,310 |
| Transient Occupancy Tax | 130,500 | (30,000) | 50,500 | 295,000 |
| Impact Fee | 161,000 | 35,000 | 194,000 | |
| Grant Funds | | | | 81,000 |
| Trust Funds | 51,763 | | 41,425 | 69,792 |
| Golf Course | 2,098,973 | | 2,054,186 | 1,608,010 |
| Fleet Services | 6,065,477 | 155,000 | 6,219,924 | 2,328,817 |
| Facilities Maintenance | 1,509,303 | | 1,508,352 | 1,645,217 |
| Recreation Services Total | \$ 17,748,187 | \$ 160,000 | \$ 15,954,733 | \$ 11,893,759 |
| Regional Communications | | | | |
| General Fund | \$ 2,931,948 | \$ | \$ 2,343,917 | \$ 1,864,005 |
| Regional Communications Total | \$ 2,931,948 | \$ | \$ 2,343,917 | \$ 1,864,005 |
| Non-departmental | | | | |
| General Fund | \$ 12,731,390 | \$ 6,154,313 | \$ 18,849,291 | \$ 7,484,406 |
| Debt Service | 5,731 | | 5,731 | 5,576 |
| Golf (Outsourced Operations) | 2,079,141 | | 1,870,228 | 2,108,932 |
| Grants | 2,481,153 | (449,000) | 73,265 | 3,027,708 |
| PSPRS Dedicated Tax | 6,000,000 | | 6,000,000 | 12,000,000 |
| Non-department Total | \$ 23,297,415 | \$ 5,705,313 | \$ 26,798,515 | \$ 24,626,622 |
| Total All Departments | \$ 188,853,251 | \$ | \$ 158,229,026 | \$ 191,270,765 |

* 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
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

| FUND | Full-Time Equivalent (FTE) 2019 | Employee Salaries and Hourly Costs 2019 | Retirement Costs 2019 | Healthcare Costs 2019 | Other Benefit Costs 2019 | Total Estimated Personnel Compensation 2019 |
|------------------------------------|--|--|----------------------------------|----------------------------------|---|--|
| GENERAL FUND | 320.30 | \$ 20,119,447 | \$ 9,398,207 | \$ 2,758,603 | \$ 1,765,132 | \$ 34,041,389 |
| SPECIAL REVENUE FUNDS | | | | | | |
| Streets and Open Space | 41.80 | \$ 2,346,400 | \$ 276,866 | \$ 405,085 | \$ 339,247 | \$ 3,367,598 |
| PSPRS Dedicated Tax | | | 12,000,000 | | | 12,000,000 |
| Transient Occupancy Tax | 1.00 | 95,731 | 11,296 | 14,308 | 8,330 | 129,665 |
| Grants | 16.50 | 726,079 | 104,825 | 80,785 | 26,800 | 938,489 |
| Trust | 0.25 | 11,500 | | | 2,000 | 13,500 |
| Total Special Revenue Funds | 59.55 | \$ 3,179,710 | \$ 12,392,987 | \$ 500,178 | \$ 376,377 | \$ 16,449,252 |
| ENTERPRISE FUNDS | | | | | | |
| Water | 38.60 | \$ 2,284,580 | \$ 269,547 | \$ 387,399 | \$ 223,894 | \$ 3,165,420 |
| Wastewater | 37.90 | 2,074,440 | 244,756 | 360,450 | 222,920 | 2,902,566 |
| Solid Waste | 30.60 | 1,485,733 | 174,301 | 277,697 | 191,682 | 2,129,413 |
| Golf Course | 12.70 | 559,287 | 65,996 | 80,057 | 54,999 | 760,339 |
| Airport | 13.30 | 655,832 | 80,308 | 83,780 | 61,058 | 880,978 |
| Total Enterprise Funds | 133.10 | \$ 7,059,872 | \$ 834,908 | \$ 1,189,383 | \$ 754,553 | \$ 9,838,716 |
| INTERNAL SERVICE FUND | | | | | | |
| Fleet Maintenance | 10.70 | \$ 535,828 | \$ 63,228 | \$ 91,346 | \$ 60,640 | \$ 751,042 |
| Engineering | 17.60 | 1,210,773 | 142,874 | 151,868 | 109,292 | 1,614,807 |
| Facilities Maintenance | 8.00 | 409,360 | 48,303 | 65,793 | 44,045 | 567,501 |
| Total Internal Service Fund | 36.30 | \$ 2,155,961 | \$ 254,405 | \$ 309,007 | \$ 213,977 | \$ 2,933,350 |
| TOTAL ALL FUNDS | 549.25 | \$ 32,514,990 | \$ 22,880,507 | \$ 4,757,171 | \$ 3,110,039 | \$ 63,262,707 |
| | See Note | | | | | |

Note:

Full-Time Equivalent (FTE) includes 498.25 FTE permanent employees and estimated 51.00 FTE temporary employees.