

**Official Budget Forms**

**Town of Prescott Valley**

**Fiscal year 2026**

**Town of Prescott Valley**

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**Fiscal year 2026**

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## RESOLUTION NO. 2025-2418

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF PRESCOTT VALLEY, A MUNICIPAL CORPORATION OF ARIZONA, ADOPTING THE TENTATIVE BUDGET FOR THE TOWN FOR FISCAL YEAR 2025-2026; GIVING NOTICE OF THE TIME AND PLACE OF THE HEARING SCHEDULED FOR ADOPTION OF THE FINAL BUDGET; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE AFTER ITS PASSAGE AND APPROVAL ACCORDING TO LAW.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the Town of Prescott Valley, Yavapai County, Arizona as follows:

SECTION I: That, in accordance with the provisions of the laws of the State of Arizona, the statements and schedules herein attached are hereby adopted for the purpose as hereinafter set forth as the Tentative Budget for the Town of Prescott Valley for the Fiscal Year 2025-2026.

SECTION II: That the Town Clerk be and hereby is authorized and directed to publish in the manner prescribed by law, the estimates of expenditures in **Exhibit A** attached hereto and expressly made a part hereof, together with the notice that the Mayor and Common Council will meet for the purpose of conducting a final public hearing and adopting the 2025-2026 Annual Budget for the Town of Prescott Valley on June 26, 2025, at the hour of 5:30 p.m. in the Auditorium of the Prescott Valley Public Library, at 7401 East Skoog Blvd., Prescott Valley, AZ (see **Exhibit B** attached hereto and expressly made a part hereof).

SECTION III: That the statements and schedules of the Tentative Budget are attached hereto, incorporated by reference herein, and adopted by reference as the Tentative Budget by the Town of Prescott Valley for the 2025-2026 Fiscal Year.

SECTION IV: That this Resolution shall be effective after its passage and approval according to law.

RESOLVED by the Mayor and Common Council of the Town of Prescott Valley, Yavapai County, Arizona, this 22<sup>nd</sup> day of May 2025.

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Kell Palguta, Mayor

ATTEST:

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Fatima Fernandez, Town Clerk

APPROVED AS TO FORM:

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Ivan Legler, Town Attorney

Town of Prescott Valley  
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	93,570,135	31,291,043	4,896,150	16,703,108		53,744,831		200,205,267
2025	Actual expenditures/expenses**	E	2	57,738,268	13,860,182	4,892,650	620,475		28,288,947		105,400,521
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	74,581,906	9,142,022	30,725	27,312,657	0	45,243,709	0	156,311,019
2026	Primary property tax levy	B	4								0
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	60,916,812	27,758,832	0	14,515,246	0	37,559,513	0	140,750,403
2026	Other financing sources	D	7	0	30,000,000	0	0	0	15,445,000	0	45,445,000
2026	Other financing (uses)	D	8	0	0	0	0	0	15,445,000	0	15,445,000
2026	Interfund transfers in	D	9	0	2,000,000	2,920,400	0	0	5,466,708	0	10,387,108
2026	Interfund Transfers (out)	D	10	2,639,555	780,845	0	1,500,000	0	5,466,708	0	10,387,108
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability			21,320,884				5,007,106		26,327,990	
	Maintained for future retirement contributions									0	
											0
2026	Total financial resources available		12	111,538,279	68,120,009	2,951,125	40,327,903	0	77,796,117	0	300,733,433
2026	Budgeted expenditures/expenses	E	13	62,884,003	64,253,724	1,420,400	21,928,530	0	55,570,198	0	206,056,855

Expenditure limitation comparison

1 Budgeted expenditures/expenses
2 Add/subtract: estimated net reconciling items
3 Budgeted expenditures/expenses adjusted for reconciling items
4 Less: estimated exclusions
5 Amount subject to the expenditure limitation
6 EEC expenditure limitation or voter-approved alternative expenditure limitation

	2025	2026
\$	200,205,267	\$ 221,501,855
	200,205,267	221,501,855
\$	200,205,267	\$ 221,501,855
\$		\$

☒ 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Prescott Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>General Fund</b>			
<b>Local taxes</b>			
Local Transaction Privilege Taxes	\$ 36,782,452	\$ 35,613,663	\$ 30,285,000
Franchise Tax	370,000	350,000	350,000
<b>Licenses and permits</b>			
Business Licenses	80,000	73,500	63,475
Building Permits	1,100,000	945,000	992,000
Animal Licenses	22,000	19,600	21,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	10,539,396	10,645,968	9,958,002
Vehicle License Tax	4,043,689	4,146,790	4,294,078
State Sales Tax	7,487,622	7,487,622	7,714,181
Contributions	1,363,456	1,151,240	653,240
Administrative Fees	1,504,417	1,504,417	1,504,417
<b>Charges for services</b>			
Engineering Fees	30,000	116,000	30,000
Plan Review - Building	400,000	231,000	243,000
Planning and Zoning Fees	110,000	79,556	167,000
Copies	2,000	300	500
Police Fees	52,000	86,001	70,000
Animal Impound Fees	1,000	630	1,000
Library Fees	23,000	21,086	27,000
Parks and Recreation Fees	152,500	184,922	234,682
<b>Fines and forfeits</b>			
Court Fines	471,000	467,118	471,000
<b>Interest on investments</b>			
Earnings on Investment	1,700,000	3,082,000	2,700,000
<b>Property rental</b>			
Rentals, Leases and Surcharges	624,700	650,602	659,237
<b>Miscellaneous</b>			
Insurance Proceeds	100,000	100,000	100,000
Contributions & Sponsorships	3,012,000	6,000	15,000
Fees, Rebates, and Adjustments	12,000	16,000	16,000
Refunds / Reimbursements	120,000	284,000	345,000
Miscellaneous	25,000	2,000	
Other	2,000	8,500	2,000
<b>Total General Fund</b>	<b>\$ 70,130,232</b>	<b>\$ 67,273,515</b>	<b>\$ 60,916,812</b>

\* 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.

**Town of Prescott Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
Replacement Fund	\$ 12,000	\$ 24,000	\$ 16,000
Highway User Revenue Fund	5,218,776	5,118,000	5,606,474
UNS Facilities Relocation	200,000	200,000	200,000
Impoundment Fees	9,000	9,000	9,000
Police Safety	12,000	12,000	13,000
Donation Fund	100,000	55,050	195,843
Maranda Fund	5,000	7,000	5,000
Smart and Safe Fund	200,000	234,000	224,000
Bed Tax Fund	345,264	323,050	325,050
Opioid Settlement Fund	162,971	174,029	165,000
Judicial Collection Enhancement			9,500
Fill the Gap			8,000
Court Grants			
Street Grants	1,295,360	630,000	4,845,684
AZ Cares Grant	1,712,628	1,000,000	
Transportation Grants	357,175		693,430
Parks & Recreation Grants	500,000	500,000	645,000
Police Grants	2,111,062	970,887	3,427,679
PANT Grant	41,408	41,408	
Relief Funds Program	2,991,610	710,000	600,000
Community Grants	200,000	200,000	102,000
CDBG			313,210
Grants	30,000	30,000	354,962
Miscellaneous Grants	10,724,029	17,000	10,000,000
<b>Total special revenue funds</b>	<b>\$ 26,228,283</b>	<b>\$ 10,255,424</b>	<b>\$ 27,758,832</b>
<b>Debt service funds</b>			
2020 Refunding	\$	\$	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital projects funds</b>			
Impact Fees - Streets	\$ 1,360,000	\$ 1,681,000	\$ 1,360,000
Impact Fees - Public Safety	355,000	275,000	277,000
Impact Fees - Recreation	730,000	862,000	730,000
Impact Fees - Culture	850,000	753,000	753,000
Construction Sales Tax Fund	2,040,000	900,000	6,782,227
Streets Capital Project Fund	4,980,284	4,815,480	4,613,019
<b>Total capital projects funds</b>	<b>\$ 10,315,284</b>	<b>\$ 9,286,480</b>	<b>\$ 14,515,246</b>

\* 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.

**Town of Prescott Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Enterprise funds</b>			
Wastewater	\$ 7,007,200	\$ 7,287,600	\$ 7,007,200
Wastewater Reserve			
Wastewater Rplacement			
Wastewater Grants			225,000
Water System	13,370,500	12,879,490	12,919,000
Water Grants			14,368,233
Reclaimed Water	27,000	35,000	35,000
Big Chino		11,420,000	
Water Resource - UVRWPC	1,200,000		
Effluent Water	914,274	400,000	200,000
Water Resource / Recharge	2,570,000	347,000	329,000
Water Capacity	2,225,000	767,000	599,000
Wastewater System Capacity	851,080	598,000	684,080
Stormwater	843,000	845,000	1,193,000
<b>Total enterprise funds</b>	<b>\$ 29,008,054</b>	<b>\$ 34,579,090</b>	<b>\$ 37,559,513</b>
 <b>Total all funds</b>	 <b>\$ 135,681,853</b>	 <b>\$ 121,394,509</b>	 <b>\$ 140,750,403</b>

\* 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.



**Town of Prescott Valley**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2026**

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$	\$ 2,000,000
General Fund				639,555
<b>Total General Fund</b>	\$	\$	\$	\$ 2,639,555
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$ 30,000,000	\$	\$ 2,000,000	\$
Development Impact Fees - Public Safety				119,420
Development Impact Fees - Culture				661,425
<b>Total special revenue funds</b>	\$ 30,000,000	\$	\$ 2,000,000	\$ 780,845
<b>Capital Projects Funds</b>				
Streets Capital Project Fund	\$	\$	\$	\$ 1,500,000
<b>Total debt service funds</b>	\$	\$	\$	\$ 1,500,000
<b>Debt service funds</b>				
2020 Refunding	\$	\$	\$ 639,555	\$
2020 Refunding			119,420	
2020 Refunding			661,425	
New Revenue Obligation Fund			1,500,000	
<b>Total debt service funds</b>	\$	\$	\$ 2,920,400	\$
<b>Enterprise funds</b>				
Wastewater Reserve	\$	\$	\$	\$ 655,773
Wastewater Replacement				799,883
Wastewater Operations				659,306
Wastewater System Capacity			2,114,962	
Water Operations	15,445,000	15,445,000	750,000	2,601,746
New Water Loan				750,000
Reclaimed Water			580,394	
Big Chino			809,970	
Water Resource / Recharge			1,211,382	
<b>Total enterprise funds</b>	\$ 15,445,000	\$ 15,445,000	\$ 5,466,708	\$ 5,466,708
<b>Total all funds</b>	\$ 45,445,000	\$ 15,445,000	\$ 10,387,108	\$ 10,387,108

**Town of Prescott Valley**  
**Expenditures/expenses by fund**  
**Fiscal year 2026**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>General Fund</b>				
Town Council	\$ 248,470	\$	\$ 238,095	\$ 247,446
Town Clerk	943,083		916,688	1,002,517
Town Manager	1,855,120		1,840,905	2,547,326
Economic Development	234,900		217,980	
Finance	1,487,883		1,477,843	2,079,718
Development Services	2,795,232		2,719,837	3,124,731
Neighborhood Services	1,412,338		1,382,702	1,408,448
Human Resources	1,057,498		1,039,486	2,787,377
Information Technology	3,259,282		3,133,636	4,796,379
Legal	1,221,711		1,207,943	1,329,357
Community Services	9,004,138		8,515,666	7,911,273
Magistrate Court	887,576		883,717	975,279
Police Department	16,727,579		16,577,845	16,918,087
Public Works	9,229,866		8,147,840	7,118,940
Non Departmental	40,046,959		9,438,088	7,637,125
Contingency	3,158,500			3,000,000
<b>Total General Fund</b>	<b>\$ 93,570,135</b>	<b>\$</b>	<b>\$ 57,738,268</b>	<b>\$ 62,884,003</b>
<b>Special revenue funds</b>				
Economic Development	\$ 262,138	\$	\$ 241,138	\$ 172,921
Development Services				102,000
Neighborhood Services	200,000		200,000	313,210
Community Services	1,438,795		1,386,500	1,754,962
Community Services				17,500
Public Works	15,043,257		10,549,821	46,915,266
Police Department	2,590,495		1,327,823	4,430,832
Chief's Office	12,000		12,000	
Donations	200,000		95,000	375,883
Non Departmental	11,544,358		47,900	10,171,150
<b>Total special revenue funds</b>	<b>\$ 31,291,043</b>	<b>\$</b>	<b>\$ 13,860,182</b>	<b>\$ 64,253,724</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the

**Town of Prescott Valley**  
**Expenditures/expenses by fund**  
**Fiscal year 2026**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>Debt service funds</b>				
2020 Refunding	\$ 4,896,150	\$	\$ 4,892,650	\$ 1,420,400
<b>Total debt service funds</b>	<u>\$ 4,896,150</u>	<u>\$</u>	<u>\$ 4,892,650</u>	<u>\$ 1,420,400</u>
<b>Capital projects funds</b>				
Impact Fees	\$ 1,461,319	\$	\$ 493,765	\$ 1,521,400
Construction Sales Tax	15,241,789		126,710	18,104,130
Streets Capital Projects				2,303,000
<b>Total capital projects funds</b>	<u>\$ 16,703,108</u>	<u>\$</u>	<u>\$ 620,475</u>	<u>\$ 21,928,530</u>
<b>Enterprise funds</b>				
Wastewater	\$ 7,869,728	\$ 1,836,000	\$ 6,980,622	\$ 15,322,466
Wastewater - Contingency	567,500		539,125	500,000
Wastewater Reserve				
Wastewater Replacement				
Wastewater Grants				
Water System	25,001,582	248,653	11,752,827	25,486,862
Water System Contingency	582,500		553,375	500,000
Water Grants				4,748,233
Reclaimed Water	331,620		303,637	326,452
Big Chino	250,000		100,000	250,000
Water Resource - UVRWPC	1,200,000		50,000	56,212
Effluent Water	4,276,594		635,491	2,348,274
Water Resource / Recharge	4,136,395		816,568	1,926,865
Water Capacity	2,354,000	(248,653)	2,184,000	2,462,000
Wastewater System Capacity	6,122,097	(1,836,000)	3,413,410	489,499
Stormwater	1,052,815		959,892	1,153,335
<b>Total enterprise funds</b>	<u>\$ 53,744,831</u>	<u>\$</u>	<u>\$ 28,288,947</u>	<u>\$ 55,570,198</u>
<b>Total all funds</b>	<u>\$ 200,205,267</u>	<u>\$</u>	<u>\$ 105,400,521</u>	<u>\$ 206,056,855</u>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the

**Town of Prescott Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>Town Council</b>				
General Fund	\$ 248,470	\$	\$ 238,095	\$ 247,446
Stoneridget CFD				
Pronghorn CFD				
Quailwood CFD				
Parkway No. 1 CFD				
Entertainment Center CFD				
<b>Department total</b>	<b>\$ 248,470</b>	<b>\$</b>	<b>\$ 238,095</b>	<b>\$ 247,446</b>
<b>Town Clerk</b>				
General Fund	\$ 943,083	\$	\$ 916,688	\$ 1,002,517
<b>Department total</b>	<b>\$ 943,083</b>	<b>\$</b>	<b>\$ 916,688</b>	<b>\$ 1,002,517</b>
<b>Town Manager's Office</b>				
General Fund	\$ 1,855,120	\$	\$ 1,840,905	\$ 2,547,326
<b>Department total</b>	<b>\$ 1,855,120</b>	<b>\$</b>	<b>\$ 1,840,905</b>	<b>\$ 2,547,326</b>
<b>Economic Development</b>				
General Fund	\$ 234,900	\$	\$ 217,980	\$
Bed Tax	262,138		241,138	172,921
<b>Department total</b>	<b>\$ 497,038</b>	<b>\$</b>	<b>\$ 459,118</b>	<b>\$ 172,921</b>
<b>Finance</b>				
General Fund	\$ 1,487,883	\$	\$ 1,477,843	\$ 2,079,718
Miscellaneous Grants				
<b>Department total</b>	<b>\$ 1,487,883</b>	<b>\$</b>	<b>\$ 1,477,843</b>	<b>\$ 2,079,718</b>
<b>Development Services</b>				
General Fund	\$ 2,795,232	\$	\$ 2,719,837	\$ 3,124,731
Community Grants				102,000
<b>Department total</b>	<b>\$ 2,795,232</b>	<b>\$</b>	<b>\$ 2,719,837</b>	<b>\$ 3,226,731</b>
<b>Donations</b>				
Donation Fund	\$ 200,000	\$	\$ 95,000	\$ 375,883
<b>Department total</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ 95,000</b>	<b>\$ 375,883</b>
<b>Human Resources</b>				
General Fund	\$ 1,057,498	\$	\$ 1,039,486	\$ 2,787,377
<b>Department total</b>	<b>\$ 1,057,498</b>	<b>\$</b>	<b>\$ 1,039,486</b>	<b>\$ 2,787,377</b>
<b>Information Technology</b>				
General Fund	\$ 3,259,282	\$	\$ 3,133,636	\$ 4,796,379
<b>Department total</b>	<b>\$ 3,259,282</b>	<b>\$</b>	<b>\$ 3,133,636</b>	<b>\$ 4,796,379</b>

\*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.

**Town of Prescott Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
Community Services				
General Fund	\$ 9,004,138	\$	\$ 8,515,666	\$ 7,911,273
Bed Tax	175,000		146,500	155,000
Parks & Recreation Grants	500,000		500,000	645,000
Relief Funds Program	733,795		710,000	600,000
Community Grants	30,000		30,000	354,962
<b>Department total</b>	<b>\$ 10,442,933</b>	<b>\$</b>	<b>\$ 9,902,166</b>	<b>\$ 9,666,235</b>
Legal				
General Fund	\$ 1,221,711	\$	\$ 1,207,943	\$ 1,329,357
<b>Department total</b>	<b>\$ 1,221,711</b>	<b>\$</b>	<b>\$ 1,207,943</b>	<b>\$ 1,329,357</b>
Magistrate Court				
General Fund	\$ 887,576	\$	\$ 883,717	\$ 975,279
Judicial Collection Enhancement				9,500
Fill the Gap				8,000
<b>Department total</b>	<b>\$ 887,576</b>	<b>\$</b>	<b>\$ 883,717</b>	<b>\$ 992,779</b>
Neighborhood Services				
General Fund	\$ 1,424,608	\$	\$ 1,382,702	\$ 1,408,448
Community Grants	200,000		200,000	
CDBG				313,210
<b>Department total</b>	<b>\$ 1,624,608</b>	<b>\$</b>	<b>\$ 1,582,702</b>	<b>\$ 1,721,658</b>
Non-Departmental				
General Fund	\$ 43,193,189	\$	\$ 9,438,088	\$ 10,637,125
Maranda Fund	30,900		30,900	171,150
Bed Tax				
Relief Funds	880,483			
Mis Grants	10,632,975		17,000	10,000,000
2020 Refunding	4,896,150		4,892,650	1,420,400
<b>Department total</b>	<b>\$ 59,633,697</b>	<b>\$</b>	<b>\$ 14,378,638</b>	<b>\$ 22,228,675</b>
Public Works				
General Fund	\$ 9,229,866	\$	\$ 8,147,840	\$ 7,118,940
Highway User Revenue Fund	9,950,762		8,569,821	41,026,152
UNS Facilities Relocation	350,000		350,000	350,000
Street Grants	1,295,360		630,000	4,845,684
AZ Cares Grant	1,712,628		1,000,000	
Transporation Grants	357,175			693,430
Relief Funds Program	1,377,332			
Construction Sales tax	15,241,789		126,710	18,104,130
Streets Capital Projects				2,303,000
Stormwater	1,052,815		959,892	1,153,335
<b>Department total</b>	<b>\$ 40,567,727</b>	<b>\$</b>	<b>\$ 19,784,262</b>	<b>\$ 75,594,671</b>

\*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.

**Town of Prescott Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2026**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
<b>Police</b>				
General Fund	\$ 16,727,579	\$	\$ 16,577,845	\$ 16,918,087
Impoundment Fees	6,000		6,000	25,955
Police Safety	40,000			67,198
Smart and Safe Arizona	150,000		147,500	750,000
Opioid Settlement	254,025		174,028	160,000
Police Grants	2,111,062		970,887	3,427,679
PANT Grant	41,408		41,408	
<b>Department total</b>	<b>\$ 19,330,074</b>	<b>\$</b>	<b>\$ 17,917,668</b>	<b>\$ 21,348,919</b>
<b>Impact Fees</b>				
Development Impact Fees - Streets	\$ 1,395,519	\$	\$ 431,255	\$ 1,451,400
Development Impact Fees - Public Safety	32,900		31,255	35,000
Development Impact Fees - Recreation	32,900		31,255	35,000
Development Impact Fees - Culture				
<b>Department total</b>	<b>\$ 1,461,319</b>	<b>\$</b>	<b>\$ 493,765</b>	<b>\$ 1,521,400</b>
<b>Water and Sewer Utilities</b>				
Wastewater	\$ 8,437,228	\$ 1,836,000	\$ 7,519,747	\$ 15,822,466
Wastewater Reserve				
Wastewater Rplacement				
Water System	25,584,082	248,653	12,306,202	25,986,862
Water Grants				4,748,233
Reclaimed Water	331,620		303,637	326,452
Big Chino	250,000		100,000	250,000
Water Resource - UVRWPC	1,200,000		50,000	56,212
Effluent Water	4,276,594		635,491	2,348,274
Water Resource / Recharge	4,136,395		816,568	1,926,865
Water Capacity	2,354,000	(248,653)	2,184,000	2,462,000
Wastewater System Capacity	6,122,097	(1,836,000)	3,413,410	489,499
<b>Department total</b>	<b>\$ 52,692,016</b>	<b>\$</b>	<b>\$ 27,329,055</b>	<b>\$ 54,416,863</b>

\*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.

**Town of Prescott Valley**  
**Full-time employees and personnel compensation**  
**Fiscal year 2026**

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
<b>General Fund</b>	295.9	\$ 28,537,549	\$ 5,872,581	\$ 4,495,438	\$ 1,251,348	\$ 40,156,916
<b>Special revenue funds</b>						
Impoundment Fees		\$ 25,955	\$	\$	\$	\$ 25,955
Smart and Safe Arizona		500,000			150,000	650,000
Bed Tax	1.0	94,508	15,391	10,633	2,389	122,921
Police Grants	2.0	1,250,613	198,004	122,963	44,578	1,616,158
Highway User Revenue Fund	18.9	1,287,609	233,838	260,615	93,266	1,875,328
<b>Total special revenue funds</b>	21.9	\$ 2,564,177	\$ 431,842	\$ 383,578	\$ 137,844	\$ 3,517,441
<b>Enterprise funds</b>						
Wastewater	6.8	\$ 557,184	\$ 103,724	\$ 103,764	\$ 20,071	\$ 784,743
Water	10.3	1,025,130	164,432	151,762	30,354	1,371,678
Stormwater	6.0	366,217	67,002	102,767	28,324	564,310
<b>Total enterprise funds</b>	23.1	\$ 1,948,531	\$ 335,158	\$ 358,293	\$ 78,749	\$ 2,720,731
<b>Total all funds</b>	340.9	\$ 33,050,257	\$ 6,639,581	\$ 5,237,309	\$ 1,467,941	\$ 46,395,088