

**TOWN OF PRESCOTT VALLEY**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2016**  
**EXHIBIT "A"**

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	
2015	E	Adopted/Adjusted Budgeted Expenditures/Expenses*	24,728,898	10,486,606	4,320,391	3,825,000	0	20,521,507	0	63,882,402
2015	E	Actual Expenditures/Expenses**	23,403,031	7,460,518	4,316,983	117,139	0	19,877,944	0	55,175,615
2016		Fund Balance/Net Position at July 1***	16,000,000	1,359,000	14,023,000	5,540,000	0	60,187,000	0	97,109,000
2016	B	Primary Property Tax Levy	0							0
2016	B	Secondary Property Tax Levy								0
2016	C	Estimated Revenues Other than Property Taxes	29,154,624	10,849,806	0	2,320,000	0	14,368,000	0	56,692,430
2016	D	Other Financing Sources	0	0	0	0	0	0	0	0
2016	D	Other Financing (Uses)	0	0	0	0	0	0	0	0
2016	D	Interfund Transfers In	0	268,750	4,248,800	0	0	501,973	0	5,019,523
2016	D	Interfund Transfers (Out)	2,131,800	1,039,600	0	1,346,150	0	501,973	0	5,019,523
2016		Reduction for Amounts Not Available:								
2016		LESS: Amounts for Future Debt Retirement:								0
										0
										0
										0
2016		Total Financial Resources Available	43,022,824	11,437,956	18,271,800	6,513,850	0	74,555,000	0	153,801,430
2016	E	Budgeted Expenditures/Expenses	27,022,475	12,728,115	4,185,463	5,325,000	0	21,338,217	0	70,599,270

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

	2015	2016
1.	\$ 63,882,402	\$ 70,599,270
2.		
3.	63,882,402	70,599,270
4.		
5.	\$ 63,882,402	\$ 70,599,270
6.	\$	\$

x 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 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).

**TOWN OF PRESCOTT VALLEY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 11,449,000	\$ 12,843,000	\$ 13,347,000
Sales Tax Audits	20,000	78,800	10,000
Franchise Taxes	425,000	368,700	425,000
<b>Licenses and permits</b>			
General	126,000	134,200	132,000
Inspection Fee	4,000	3,200	3,500
Location Fee	1,000	1,400	1,200
Peddlers	200	400	300
Penalty Fee	1,600	2,000	1,600
Application Fee	4,000	3,200	3,500
Building Permits	1,200,000	1,709,600	1,700,000
Building - Plan Reviews	85,000	114,700	100,000
Building - Reinspection Fee	15,000	51,800	50,000
Animal License	25,000	26,600	25,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	4,699,367	4,699,600	4,674,164
Auto Lieu Tax	2,142,776	1,933,200	2,300,640
State Sales Tax	3,507,893	3,455,800	3,708,786
Yavapai County	1,035,497	972,954	908,000
Yavapai College	75,000	70,000	70,000
Administrative Fees	764,352	764,300	785,684
CFD - Application/Expenses	43,000	51,300	43,000
<b>Charges for services</b>			
Engineering Fees	3,500	3,900	3,000
Planning and Zoning Fees	115,050	64,200	62,000
Copies	2,000	2,100	2,000
Police Fees	14,500	17,200	17,300
Library Fees	9,500	11,200	10,000
Parks and Recreation Fees	199,000	193,100	202,000
<b>Fines and forfeits</b>			
Court Fines	343,000	353,000	288,000
Library Fines	19,000	28,000	20,000
Photo Enforcement Collections	50,000	18,700	
Restitution	1,000	700	1,000
<b>Interest on investments</b>			
Earnings on Investments	75,000	58,900	60,000
Facility Rentals	50,000	59,400	47,500
Antenna Lease	65,000	61,300	65,000
Apartment Surcharge	40,000	50,200	45,000
<b>Miscellaneous</b>			
Miscellaneous	45,600	54,100	42,450
<b>Total General Fund</b>	<b>\$ 26,655,835</b>	<b>\$ 28,260,754</b>	<b>\$ 29,154,624</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 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>SPECIAL REVENUE FUNDS</b>			
<b>REPLACEMENT FUND</b>			
Earnings on Investments	\$ 500	\$ 1,400	\$ 1,000
Gain on Disposal	25,000	2,400	5,000
<b>TOTAL REPLACEMENT FUND</b>	<b>\$ 25,500</b>	<b>\$ 3,800</b>	<b>\$ 6,000</b>
<b>HIGHWAY USERS REVENUE FUND</b>			
Highway User Revenue	\$ 2,763,679	\$ 2,858,900	\$ 2,917,844
Clean Up Day Fees	5,000	5,800	5,000
Earnings on Investments	5,000	8,900	6,000
Miscellaneous	10,200	10,200	10,200
<b>TOTAL HIGHWAY USER REVENUE FUND</b>	<b>\$ 2,773,679</b>	<b>\$ 2,883,800</b>	<b>\$ 2,928,844</b>
<b>UNS FACILITIES RELOCATION FUND</b>			
Franchise Tax	\$ 225,000	\$ 187,600	\$ 225,000
<b>TOTAL UNS RELOCATION FUND</b>	<b>\$ 225,000</b>	<b>\$ 187,600</b>	<b>\$ 225,000</b>
<b>ENTERTAINMENT AREA - TOWN FUND</b>			
City Sales Tax	\$ 300,000	\$ 209,200	\$ 280,000
<b>TOTAL ENTERTAINMENT AREA - TOWN FUND</b>	<b>\$ 300,000</b>	<b>\$ 209,200</b>	<b>\$ 280,000</b>
<b>ENTERTAINMENT AREA - DEVELOPER FUND</b>			
City Sales Tax	\$ 300,000	\$ 209,200	\$ 280,000
Earnings on Investments	300	300	300
<b>TOTAL ENTERTAINMENT AREA - DEV. FUND</b>	<b>\$ 300,000</b>	<b>\$ 209,500</b>	<b>\$ 280,000</b>
<b>EVENT CENTER FUND</b>			
City Sales Tax	\$ 30,000	\$ 15,000	\$ 15,000
<b>TOTAL EVENT CENTER FUND</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>IMPOUNDMENT FEE FUND</b>			
Hearing Fee - Sec 28-3511	\$ 45,000	\$ 42,500	\$ 35,000
<b>TOTAL IMPOUNDMENT FEE FUND</b>	<b>\$ 45,000</b>	<b>\$ 42,500</b>	<b>\$ 35,000</b>
<b>PUBLIC SAFETY FUND</b>			
Public Safety - 41-1723	\$ 50,000	\$ 8,800	\$ 8,000
<b>TOTAL PUBLIC SAFETY FUND</b>	<b>\$ 50,000</b>	<b>\$ 8,800</b>	<b>\$ 8,000</b>
<b>DONATION FUND</b>			
Earnings on Investments	\$ 1,100	\$ 1,100	\$ 1,100
<b>TOTAL DONATION FUND</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>
<b>MARANDA FUND</b>			
Earnings on Investments	\$ 1,400	\$ 1,400	\$ 1,400
<b>TOTAL MARANDA FUND</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>
<b>IMPACT FEE FUNDS</b>			
Earnings on Investments	\$ 4,500	\$ 9,900	\$ 5,700
Impact Fees	2,659,618	1,222,100	1,245,000
<b>TOTAL IMPACT FEE FUNDS</b>	<b>\$ 2,664,118</b>	<b>\$ 1,232,000</b>	<b>\$ 1,250,700</b>
<b>GRANT FUNDS</b>			
Federal Grants	\$ 4,995,977	1,483,299	\$ 5,284,462
State Grants	209,000	350,800	436,800
Cultural Grants	125,000	125,000	100,000
<b>TOTAL GRANT FUNDS</b>	<b>\$ 5,329,977</b>	<b>\$ 1,834,099</b>	<b>\$ 5,821,262</b>
<b>Total Special Revenue Funds</b>	<b>\$ 11,743,274</b>	<b>\$ 6,628,799</b>	<b>\$ 10,849,806</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 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>DEBT SERVICE FUNDS</b>			
<b>CERTIFICATE OF PARTICIPATION FUNDS</b>			
Earnings on Investments	\$	\$ 13	\$
<b>TOTAL COP FUNDS</b>	\$	\$ 13	\$
<b>SPECIAL ASSESSMENT FUNDS</b>			
Special Assessment Payments	\$ 175,817	\$ 95,207	\$
<b>TOTAL SPECIAL ASSEMENT FUNDS</b>	\$ 175,817	\$ 95,207	\$
<b>Total Debt Service Funds</b>	\$ 175,817	\$ 95,220	\$
<b>CAPITAL PROJECTS FUNDS</b>			
<b>STREETS CAPITAL PROJECTS</b>			
City Sales Tax	\$ 1,993,000	\$ 2,190,600	\$ 2,300,000
Earning on Investments	10,000	25,300	20,000
<b>TOTAL STREETS CAPITAL PROJECTS</b>	\$ 2,003,000	\$ 2,215,900	\$ 2,320,000
<b>Total Capital Projects Funds</b>	\$ 2,003,000	\$ 2,215,900	\$ 2,320,000
<b>ENTERPRISE FUNDS</b>			
<b>WASTEWATER</b>			
Earnings on Investments	\$ 25,000	\$ 25,700	\$ 20,000
Usage Charges	4,700,000	4,777,900	4,800,000
Penalties	100,000	113,900	112,000
<b>TOTAL WASTEWATER FUND</b>	\$ 4,825,000	\$ 4,917,500	\$ 4,932,000
<b>WASTEWATER REPLACEMENT FUND</b>			
Earnings on Investments	\$ 1,000	\$	\$
<b>TOTAL WASTEWATER REPLACEMENT FUND</b>	\$ 1,000	\$	\$
<b>WATER FUND</b>			
Earnings on Investments	\$ 20,000	\$ 27,700	\$ 20,000
Antenna Lease	45,000	52,500	45,000
Gain on Disposal of Assets		600	
Refunds and Reimbursements		1,800	
Usage Fees	7,500,000	7,497,000	7,500,000
Water Meter Charge	100,000	103,700	100,000
Fire Protection	30,000	29,400	30,000
Water Tap Fees	4,000	1,300	2,000
Penalties	146,000	146,100	145,000
Service Fees	105,000	115,700	110,000
Non-Sufficient Funds Fees	2,500	1,500	2,000
Other	4,000	100	1,000
<b>TOTAL WATER FUND</b>	\$ 7,956,500	\$ 7,977,400	\$ 7,955,000

\* 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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>ENTERPRISE FUNDS CONTINUED</b>			
<b>RECLAIMED WATER</b>			
Usage Fees	\$ 27,000	\$ 17,500	\$ 20,000
<b>TOTAL RECLAIMED WATER FUND</b>	<b>\$ 27,000</b>	<b>\$ 17,500</b>	<b>\$ 20,000</b>
<b>WATER RESOURCE/RECHARGE</b>			
Water Resource Fees	\$ 460,000	\$ 357,400	\$ 375,000
<b>TOTAL WATER RESOURCE/RECHARGE FUND</b>	<b>\$ 460,000</b>	<b>\$ 357,400</b>	<b>\$ 375,000</b>
<b>WATER RESOURCE - UVRWPC</b>			
Federal Grant	\$ 300,000	\$	\$ 250,000
State Grant		13,300	106,500
UVRWPC Contributions	140,400	128,700	104,500
<b>TOTAL WATER RESOURCE - UVRWPC FUND</b>	<b>\$ 440,400</b>	<b>\$ 142,000</b>	<b>\$ 461,000</b>
<b>WATER CAPACITY</b>			
Recovery of Prior Year Expense/Revenue	\$ 3,000	\$ 13,300	\$ 10,000
Capacity Charges	295,000	182,800	190,000
<b>TOTAL WATER CAPACITY FUND</b>	<b>\$ 298,000</b>	<b>\$ 196,100</b>	<b>\$ 200,000</b>
<b>WASTEWATER CAPACITY</b>			
Earnings on Investment	\$ 1,000	\$	\$
Capacity Charges	665,000	409,300	425,000
<b>TOTAL WASTEWATER CAPACITY FUND</b>	<b>\$ 666,000</b>	<b>\$ 409,300</b>	<b>\$ 425,000</b>
<b>Total Enterprise Funds</b>	<b>\$ 14,673,900</b>	<b>\$ 14,017,200</b>	<b>\$ 14,368,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 55,251,826</b>	<b>\$ 51,217,873</b>	<b>\$ 56,692,430</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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2016**

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 2,131,800
<b>Total General Fund</b>	\$	\$	\$	\$ 2,131,800
<b>SPECIAL REVENUE FUNDS</b>				
Replacement Fund	\$	\$	\$	\$ 110,000
Highway Users Revenue Fund			160,000	
Impact Fee Funds				929,600
Grant Funds			108,750	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 268,750	\$ 1,039,600
<b>DEBT SERVICE FUNDS</b>				
Municipal Property Corporation Funds	\$	\$	\$ 3,009,300	\$
Certificates of Participation			1,239,500	
<b>Total Debt Service Funds</b>	\$	\$	\$ 4,248,800	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Streets Capital Project Fund	\$	\$	\$	\$ 1,346,150
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 1,346,150
<b>ENTERPRISE FUNDS</b>				
Wastewater Fund	\$	\$	\$	\$ 250,000
Wastewater Replacement			250,000	
Water Fund				251,973
Reclaimed Water Fund			251,973	
<b>Total Enterprise Funds</b>	\$	\$	\$ 501,973	\$ 501,973
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 5,019,523	\$ 5,019,523

**TOWN OF PRESCOTT VALLEY**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
<b>GENERAL FUND</b>				
Town Council	\$ 114,547	\$	\$ 114,542	\$ 124,796
Executive Management	938,704	4,900	907,309	1,025,844
Town Clerk	279,878		259,564	304,045
Management Services	2,071,123		1,998,250	2,086,549
Community Development	1,336,079	(4,900)	1,188,131	1,430,885
Human Resources	338,206		312,650	353,036
Parks and Recreation	1,939,531		1,685,330	2,161,934
Legal	713,290		631,464	737,870
Library	1,687,375		1,658,396	1,891,658
Magistrate	549,404		533,448	594,777
Public Works	1,764,422		1,683,336	1,754,400
Police	8,500,168		8,265,329	9,748,918
Non-Departmental	4,017,784	328,387	4,165,284	4,657,763
Contingency	150,000			150,000
<b>Total General Fund</b>	<b>\$ 24,400,511</b>	<b>\$ 328,387</b>	<b>\$ 23,403,031</b>	<b>\$ 27,022,475</b>
<b>SPECIAL REVENUE FUNDS</b>				
Replacement Fund	\$	\$	\$ 157	\$
Highway Users Revenue Fund	2,696,016		2,414,034	3,320,103
UNS Facilities Relocation Fund	360,000		356,447	360,000
Entertainment Area - Town Fund	300,000		328,412	280,000
Entertainment Area - Dev Fund	300,000		329,174	280,000
Event Center Fund	30,000		71,260	15,000
Impoundment Fee Fund	45,000			35,000
Public Safety Fund	24,000		18,635	8,000
Donation Fund	50,000		39,049	125,000
Impact Fee Funds	380,000		458,411	2,375,000
Grant Funds	6,629,977	(328,387)	3,444,938	5,930,012
<b>Total Special Revenue Funds</b>	<b>\$ 10,814,993</b>	<b>\$ (328,387)</b>	<b>\$ 7,460,518</b>	<b>\$ 12,728,115</b>
<b>DEBT SERVICE FUNDS</b>				
Municipal Property Corporation	\$ 2,902,961	\$	\$ 2,898,369	\$ 2,945,851
Certificates of Participation	1,238,613		1,238,573	1,239,612
Special Assessments	178,817		180,041	
<b>Total Debt Service Funds</b>	<b>\$ 4,320,391</b>	<b>\$</b>	<b>\$ 4,316,983</b>	<b>\$ 4,185,463</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Streets Capital Projects	\$ 3,825,000	\$	\$ 117,139	\$ 5,325,000
<b>Total Capital Projects Funds</b>	<b>\$ 3,825,000</b>	<b>\$</b>	<b>\$ 117,139</b>	<b>\$ 5,325,000</b>
<b>ENTERPRISE FUNDS</b>				
Wastewater Fund	\$ 6,947,875	\$	\$ 7,011,799	\$ 7,182,798
Wastewater Replacement Fund	250,000			250,000
Wastewater Capacity	2,382,359		2,410,304	2,622,161
Water Fund	9,013,247		9,541,553	9,407,577
Reclaimed Water Fund	245,294		188,106	271,973
Water Resource/Recharge Fund	1,182,732		572,773	1,103,208
Water Resource - UVRWPC	500,000		153,409	500,500
<b>Total Enterprise Funds</b>	<b>\$ 20,521,507</b>	<b>\$</b>	<b>\$ 19,877,944</b>	<b>\$ 21,338,217</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 63,882,402</b>	<b>\$</b>	<b>\$ 55,175,615</b>	<b>\$ 70,599,270</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 2016**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2016</b>	<b>Employee Salaries and Hourly Costs 2016</b>	<b>Retirement Costs 2016</b>	<b>Healthcare Costs 2016</b>	<b>Other Benefit Costs 2016</b>	<b>Total Estimated Personnel Compensation 2016</b>
<b>GENERAL FUND</b>	216	\$ 11,269,011	\$ 2,121,020	\$ 2,290,359	\$ 563,858	\$ 16,244,248
<b>SPECIAL REVENUE FUNDS</b>						
Highway Users Revenue Fund	16	\$ 584,600	\$ 81,576	\$ 134,612	\$ 85,895	\$ 886,683
Impoundment Fee Fund		35,000				35,000
Grant Funds		747,390	159,234	51,768	24,965	983,357
<b>Total Special Revenue Funds</b>	<b>16</b>	<b>\$ 1,366,990</b>	<b>\$ 240,810</b>	<b>\$ 186,380</b>	<b>\$ 110,860</b>	<b>\$ 1,905,040</b>
<b>ENTERPRISE FUNDS</b>						
Wastewater Fund	2	\$ 142,699	\$ 21,981	\$ 22,024	\$ 2,826	\$ 189,530
Water Fund	2	174,410	26,865	26,919	3,454	231,648
Water Resource/Recharge	1	99,771	15,415	8,873	632	124,691
<b>Total Enterprise Funds</b>	<b>5</b>	<b>\$ 416,880</b>	<b>\$ 64,261</b>	<b>\$ 57,816</b>	<b>\$ 6,912</b>	<b>\$ 545,869</b>
<b>TOTAL ALL FUNDS</b>	<b>237</b>	<b>\$ 13,052,881</b>	<b>\$ 2,426,091</b>	<b>\$ 2,534,555</b>	<b>\$ 681,630</b>	<b>\$ 18,695,157</b>