

OFFICIAL BUDGET FORMS

TOWN OF JEROME

Fiscal Year 2014

TOWN OF JEROME
TABLE OF CONTENTS
Fiscal Year 2014

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department

Schedule G—Full-Time Employees and Personnel Compensation

TOWN OF JEROME
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 1,826,055	\$ 1,106,310		Primary: \$ 47,500	\$ 1,367,210	\$	\$	\$	\$ 97,343	\$ 1,317,367	\$ 1,414,710
2. Special Revenue Funds	1,514,315	446,407		Secondary:	677,233			48,843		726,076	677,233
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds	9,525	28,161			9,515					9,515	9,515
8. Enterprise Funds Available	614,550	503,833			626,050			48,500		674,550	626,050
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	614,550	503,833			626,050			48,500		674,550	626,050
11. Internal Service Funds					406,000					406,000	406,000
12. TOTAL ALL FUNDS	\$ 3,964,445	\$ 2,084,711	\$	\$ 47,500	\$ 3,086,008	\$	\$	\$ 97,343	\$ 97,343	\$ 3,133,508	\$ 3,133,508

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 or voter-approved alternative expenditure limitation

	2013	2014
1. Budgeted expenditures/expenses	\$ 3,964,445	\$ 3,133,508
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	3,964,445	3,133,508
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 3,964,445	\$ 3,133,508
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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 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 in this column 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 JEROME
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>74,434</u>	\$ <u>77,186</u>
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	\$ <u>47,500</u>	\$ <u>47,500</u>
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ <u>47,500</u>	\$ <u>47,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>47,500</u>	\$ _____
(2) Prior years' levies	\$ _____	\$ _____
(3) Total primary property taxes	\$ <u>47,500</u>	\$ _____
B. Secondary property taxes		
(1) Current year's levy	\$ _____	\$ _____
(2) Prior years' levies	\$ _____	\$ _____
(3) Total secondary property taxes	\$ _____	\$ _____
C. Total property taxes collected	\$ <u>47,500</u>	\$ _____
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8417</u>	<u>0.9512</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8417</u>	<u>0.9512</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ 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.

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 655,000	\$ 701,363	\$ 707,000
Licenses and permits			
Business licenses	8,000	8,540	9,350
Utility franchises	15,500	15,882	18,150
Building permits	5,000	6,289	6,500
Commercial filming fees	1,500	5,000	5,000
Intergovernmental			
State sales tax	37,127	36,125	38,365
Urban Revenue Share	153,208	153,222	167,348
Vehicle License Tax	23,072	23,165	23,102
Yavapai County Library	24,707	23,567	24,707
Charges for services			
Utility reimbursements	10,300	8,992	10,000
Rental income	77,430	67,830	78,900
Planning and Zoning fees	2,500	2,750	3,100
State wildlands fire reimbursements	27,000		
Police services	10,000	5,810	10,000
Fire services	10,000	7,390	10,000
Parking revenues	10,000		
Fines and forfeits			
Fines and forfeitures	61,500	60,762	60,750
Court enhancement fees	12,150		
Dedicated police revenue from court fees	2,000	2,109	2,250
Interest on investments			
Interest earned	250	155	200
In-lieu property taxes			
Contributions			
Misc. donations and contributions	7,454	1,977	8,701
Miscellaneous			
General fund miscellaneous	3,500	5,471	3,500
Sale of assets	4,000		5,000
Insurance dividends and claims	10,000	10,742	10,000
Carryover from prior years	21,307		313
Interdepartmental Administrative Charges	122,050	122,050	102,474
Sale or lease of real property	450,000		
NAEMS reimbursement (fire)			1,000
Dedicated revenue - Giroux St wall	14,000	14,000	
Budgeted use of fund balance			61,500
Total General Fund	\$ 1,778,555	\$ 1,283,191	\$ 1,367,210

* 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.

SPECIAL REVENUE FUNDS

Highway User Revenue Fund:	\$	\$	\$
Highway User Revenue	31,300	30,872	31,320
HURF Interest	70	18	20
Transfer from General Fund	51,045	26,742	48,843

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
	\$ 82,415	\$ 57,632	\$ 80,183
Capital Grants Fund:			
Various capital grants	1,141,750	349,298	361,650
	1,141,750	349,298	361,650
Operating Grants Fund:			
Various operating grants	290,150	35,750	235,400
	290,150	35,750	235,400
Total Special Revenue Funds	\$ 1,514,315	\$ 442,680	\$ 677,233

* 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.

DEBT SERVICE FUNDS

	\$	\$	\$

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____

* 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.

PERMANENT FUNDS

Fire Dept. Pension & Relief Fund	\$ 9,525	\$ 9,662	\$ 9,515
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TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 614,550	\$ 515,340	\$ 626,050

* 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.

CONTINGENCY FUNDS

General Fund Contingencies:	\$ _____	\$ _____	\$ _____
Sale or lease of real property			300,000
Budgeted use of fund balance			15,000
Wildlands fire fees			30,000
Parking revenue			10,000
	\$ _____	\$ _____	\$ 355,000

Enterprise Fund Contingencies:	\$ _____	\$ _____	\$ _____
Water connection fees			40,000
Sewer connection fees			11,000
	\$ _____	\$ _____	\$ 51,000

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Contingency Funds	\$ _____	\$ _____	\$ 406,000

TOTAL ALL FUNDS \$ 3,916,945 \$ 2,250,873 \$ 3,086,008

* 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 JEROME
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer to HURF	\$	\$	\$	\$ 48,843
Transfer to Water				30,000
Transfer to Sewer				6,000
Transfer to Sanitation				12,500
Total General Fund	\$	\$	\$	\$ 97,343
SPECIAL REVENUE FUNDS				
Transfer to HURF from General Fund	\$	\$	\$ 48,843	\$
Total Special Revenue Funds	\$	\$	\$ 48,843	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfer to Water from General Fund	\$	\$	\$ 30,000	\$
Transfer to Sewer from General Fund			6,000	
Transfer to Sanitation from General Fund			12,500	
Total Enterprise Funds	\$	\$	\$ 48,500	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 97,343	\$ 97,343

TOWN OF JEROME
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
General government	\$ 979,324	\$	\$ 349,358	\$ 528,048
Magistrate Court	73,650		61,039	64,454
Police Department	352,284		317,714	381,156
Fire Department	176,585		166,488	171,033
Library	60,383		60,978	67,204
Planning & Zoning	60,842		71,525	81,042
Parks	21,466		8,800	15,972
Properties	98,760		69,338	103,787
Youth	2,761		1,070	2,014
Total General Fund	\$ 1,826,055	\$	\$ 1,106,310	\$ 1,414,710
SPECIAL REVENUE FUNDS				
HURF	\$ 82,415	\$	\$ 57,633	\$ 80,183
Capital Grants	1,141,750		345,969	361,650
Operating Grants	290,150		42,805	235,400
Total Special Revenue Funds	\$ 1,514,315	\$	\$ 446,407	\$ 677,233
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Fire Dept P&R	\$ 9,525	\$	\$ 28,161	\$ 9,515
Total Permanent Funds	\$ 9,525	\$	\$ 28,161	\$ 9,515
ENTERPRISE FUNDS				
Water	\$ 238,000	\$	\$ 178,216	\$ 252,900
Sewer	228,550		177,035	206,000
Sanitation	148,000		148,582	167,150
Total Enterprise Funds	\$ 614,550	\$	\$ 503,833	\$ 626,050
CONTINGENCY FUNDS				
General Fund Contingencies	\$	\$	\$	\$ 355,000
Enterprise Fund Contingencies	\$	\$	\$	\$ 51,000
Total Contingency Funds	\$	\$	\$	\$ 406,000
TOTAL ALL FUNDS	\$ 3,964,445	\$	\$ 2,084,711	\$ 3,133,508

* 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 JEROME
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
General Government:				
General Fund	\$ 979,324	\$	\$ 349,358	\$ 528,048
Special Revenue Fund	113,000			
Special Revenue Fund - Cap. Grants				50,000
Special Revenue Fund - Oper. Grants				76,500
Contingency Fund				315,000
Department Total	\$ 1,092,324	\$	\$ 349,358	\$ 969,548
Magistrate Court:				
General Fund	\$ 73,650	\$	\$ 61,039	\$ 64,454
Department Total	\$ 73,650	\$	\$ 61,039	\$ 64,454
Police:				
General Fund	\$ 352,284	\$	\$ 317,714	\$ 381,156
Special Revenue Fund	34,650		23,962	
Special Revenue Fund - Oper. Grants				18,900
Department Total	\$ 386,934	\$	\$ 341,676	\$ 400,056
Fire:				
General Fund	\$ 176,585	\$	\$ 166,488	\$ 171,033
Special Revenue Fund	557,500		13,463	
Special Revenue Fund - Cap. Grants				50,000
Contingency Fund				30,000
Department Total	\$ 734,085	\$	\$ 179,951	\$ 251,033
Library:				
General Fund	\$ 60,383	\$	\$ 60,978	\$ 67,204
Department Total	\$ 60,383	\$	\$ 60,978	\$ 67,204
Planning & Zoning:				
General Fund	\$ 60,842	\$	\$ 71,525	\$ 81,042
Special Revenue Fund - Oper. Grants				10,000
Department Total	\$ 60,842	\$	\$ 71,525	\$ 91,042
Parks:				
General Fund	\$ 21,466	\$	\$ 8,800	\$ 15,972
Special Revenue Fund	15,000		13,750	
Department Total	\$ 36,466	\$	\$ 22,550	\$ 15,972
Properties:				
General Fund	\$ 98,760	\$	\$ 69,338	\$ 103,787
Special Revenue Fund	100,000			
Special Revenue Fund - Cap. Grants				8,650
Special Revenue Fund - Oper. Grants				100,000
Contingency Fund				10,000
Department Total	\$ 198,760	\$	\$ 69,338	\$ 222,437
Youth:				
General Fund	\$ 2,761	\$	\$ 1,070	\$ 2,014
Department Total	\$ 2,761	\$	\$ 1,070	\$ 2,014

Water:

Enterprise Fund	\$ 238,000	\$	\$ 178,216	\$ 252,900
Special Revenue Fund	536,750		337,599	
Special Revenue Fund - Cap. Grants				234,000
Contingency Fund				40,000
Department Total	\$ 774,750	\$	\$ 515,815	\$ 526,900

Sewer:

Enterprise Fund	\$ 228,550	\$	\$ 177,035	\$ 206,000
Special Revenue Fund	25,000			
Special Revenue Fund - Oper. Grants				30,000
Contingency Fund				11,000
Department Total	\$ 253,550	\$	\$ 177,035	\$ 247,000

Sanitation:

Enterprise Fund	\$ 148,000	\$	\$ 148,582	\$ 167,150
Department Total	\$ 148,000	\$	\$ 148,582	\$ 167,150

HURF:

Special Revenue Fund	\$ 132,415	\$	\$ 57,633	
Special Revenue Fund - HURF				80,183
Special Revenue Fund - Cap. Grants				19,000
Department Total	\$ 132,415	\$	\$ 57,633	\$ 99,183

Fire Dept. P&R:

Fiduciary Fund	\$ 9,525	\$	\$ 28,161	\$ 9,515
Department Total	\$ 9,525	\$	\$ 28,161	\$ 9,515

TOTAL ALL DEPARTMENTS	\$ 3,964,445	\$	\$ 2,084,711	\$ 3,133,508
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* 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 JEROME
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	17	\$ 611,753	\$ 33,548	\$ 90,483	\$ 46,799	= \$ 782,583
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	1	\$ 15,522	\$ 389	\$ 1,706	\$ 1,187	= \$ 18,804
Total Special Revenue Funds	1	\$ 15,522	\$ 389	\$ 1,706	\$ 1,187	= \$ 18,804
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water	2	\$ 75,436	\$ 3,497	\$ 15,350	\$ 5,771	= \$ 100,054
Sewer	1	36,880	1,708	7,504	2,821	48,913
Sanitation	2	41,909	1,943	8,528	3,206	55,586
Total Enterprise Funds	5	\$ 154,225	\$ 7,148	\$ 31,382	\$ 11,798	= \$ 204,553
TOTAL ALL FUNDS	23	\$ 781,500	\$ 41,085	\$ 123,571	\$ 59,784	= \$ 1,005,940