

OFFICIAL BUDGET FORMS

TOWN OF JEROME

Fiscal Year 2017

TOWN OF JEROME
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TOWN OF JEROME
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2017

Fiscal Year	Sch	FUNDS										Total All Funds		
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds						
2016	E	1,491,323	1,181,082	0	66,500	19,500	583,800	574,754						3,916,959
2016	E	1,401,270	198,729	0	12,000	19,500	530,693	0						2,162,092
2017		481,858			54,500		48,000							584,358
2017	B	47,500												47,500
2017	B													0
2017	C	1,500,394	1,247,006	0	0	26,500	559,100	496,000						3,829,000
2017	D	0	0	0	0	0	0	0						0
2017	D	0	0	0	0	0	0	0						0
2017	D	0	62,695	0	29,500	0	65,900	51,000						209,095
2017	D	179,095	0	0	0	0	30,000	0						209,095
2017														
2017		1,650,657	1,309,701	0	84,000	26,500	643,000	547,000						4,460,858
2017	E	1,394,799	1,309,701	0	39,240	26,500	620,000	547,000						3,937,240

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

	2016	2017
	\$ 3,916,959	\$ 3,937,240
		3,916,959
		3,937,240
	\$ 3,916,959	\$ 3,937,240
	\$ 3,916,959	\$ 3,937,240

□ 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 JEROME
Tax Levy and Tax Rate Information
Fiscal Year 2017

	2016	2017
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>81,545</u>	\$ <u>83,314</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>0.8950</u>	<u>0.8754</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8950</u>	<u>0.8754</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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 799,500	\$ 815,000	865,000
Licenses and permits			
Business Licenses	9,000	7,000	7,000
Utility Franchises	21,000	20,990	21,000
Building Permits	5,000	3,782	4,000
Commercial Filming Fees	2,000	1,500	1,500
Intergovernmental			
State Sales Tax	42,417	41,721	42,949
Urban Revenue Share	180,600	180,600	183,631
Vehicle License Tax	26,312	27,123	27,199
Yavapai County Library	20,077	20,077	20,077
Charges for services			
Utility reimbursements	8,000	6,005	6,000
Rental income	65,000	71,549	74,890
Planning & Zoning Fees	3,000	2,253	2,500
Police Services	10,000	10,629	10,500
Fire Services	3,500	11,640	6,000
Fines and forfeits			
Fines and forfeitures	80,000	63,602	64,000
Dedicated Police Revenue from court fees	3,000	2,642	2,650
Interest on investments			
Interest earned	100	75	100
In-lieu property taxes			
Contributions			
Misc donations and contributions	5,675	3,413	3,500
Miscellaneous			
Sale of assets	6,000	1,500	5,000
Administrative charges to other funds	144,046	144,046	145,898
Other miscellaneous revenues	6,950	8,050	7,000
Total General Fund	\$ 1,441,177	\$ 1,443,197	1,500,394

* 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	\$ 33,371	\$ 35,183	\$ 36,451
HURF Interest	11	53	55
	\$ 33,382	\$ 35,236	36,506
Capital Grants Fund:			
Various Capital Grants	\$ 898,500	\$ 68,500	665,000
	\$ 898,500	\$ 68,500	665,000
Operating Grants Fund:			
	\$	\$	

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
Various Operating Grants	196,800	70,000	545,500
	\$ 196,800	\$ 70,000	545,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 1,128,682	\$ 173,736	\$ 1,247,006

* 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

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

CAPITAL PROJECTS FUNDS

Capital Fund:	\$	\$	\$
Capital Improvements funds	20,000	20,000	
	\$ 20,000	\$ 20,000	\$
	\$	\$	\$
	\$	\$	\$

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 20,000	\$ 20,000	\$ _____

* 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

Firefighter's Pension & Relief Fund:	\$ _____	\$ _____	\$ _____
Fund revenues	19,500	25,569	26,500
	\$ 19,500	\$ 25,569	\$ 26,500
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ 19,500	\$ 25,569	\$ 26,500

ENTERPRISE FUNDS

Water:	\$ _____	\$ _____	\$ _____
Water service fees	197,000	176,949	177,000
Other water revenue	5,050	4,153	4,150
	\$ 202,050	\$ 181,102	\$ 181,150
Sewer:	\$ _____	\$ _____	\$ _____
Sewer Service fees	200,000	180,654	180,650
Other sewer revenue	550	283	300
Sewer emergency funds	16,000	16,000	10,000
	\$ 216,550	\$ 196,937	\$ 190,950
Sanitation:	\$ _____	\$ _____	\$ _____
Sanitation Service fees	182,000	170,000	185,000
Other sanitation revenue	3,000	2,138	2,000
	\$ 185,000	\$ 172,138	\$ 187,000
	\$ _____	\$ _____	\$ _____

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 603,600	\$ 550,177	\$ 559,100

* 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		300,000
Excess City Sales Tax	50,000		50,000
Wildlands fire fees	45,000	75,000	50,000
Parking revenue			50,000
Other contingency revenues	31,500		10,000
	\$ 426,500	\$ 75,000	\$ 460,000
Enterprise Fund Contingencies:	\$ _____	\$ _____	\$ _____
Water service and connection fees	45,000		25,000
Sewer service and connection fees	16,000		11,000
	\$ 61,000	\$ _____	\$ 36,000
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ 487,500	\$ 75,000	\$ 496,000
TOTAL ALL FUNDS	\$ 3,700,459	\$ 2,287,679	\$ 3,829,000

* 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 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer to Water	\$	\$	\$	30,650
Transfer to Sewer				35,250
Transfer to HURF				62,695
Transfer to Capital Fund				24,500
Transfer to Contingency Funds (if needed)				26,000
Total General Fund	\$	\$	\$	\$ 179,095
SPECIAL REVENUE FUNDS				
HURF - Transfer from General Fund	\$	\$	\$ 62,695	
HURF - Transfer to Capital Fund				
Total Special Revenue Funds	\$	\$	\$ 62,695	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Fund - Transfer from General Fund	\$	\$	\$ 24,500	\$
Capital Fund - Transfer from Utilities Fund			5,000	
Capital Fund - Transfer from HURF				
Total Capital Projects Funds	\$	\$	\$ 29,500	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
SEWER - Transfer from General Fund	\$	\$	\$ 35,250	
WATER - Transfer from General Fund			30,650	
SANITATION - Transfer to Capital Fund				5,000
Utilities Fund Balance - transfer to Utilities Contingency Fund				25,000
Total Enterprise Funds	\$	\$	\$ 65,900	\$ 30,000
CONTINGENCY FUNDS				
Transfer if needed from General Fund to Genl Fund Contingency Fund	\$	\$	\$ 26,000	
Transfer if needed from Utilities Fund Balance To Utilities Fund contingency Fund			25,000	
Total Internal Service Funds	\$	\$	\$ 51,000	\$
TOTAL ALL FUNDS	\$	\$	\$ 209,095	\$ 209,095

TOWN OF JEROME
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
General Government	\$ 385,571	\$	\$ 379,724	397,328
Magistrate Court	87,077		72,907	64,102
Police Department	402,443		391,127	403,482
Fire Department	207,658	61,746	265,000	224,285
Library	79,060		74,770	78,037
Planning & Zoning	94,164		63,054	55,168
Parks	18,529		14,000	18,374
Properties	151,950		138,063	151,010
Youth	3,125		2,625	3,013
Total General Fund	\$ 1,429,577	\$ 61,746	\$ 1,401,270	\$ 1,394,799
SPECIAL REVENUE FUNDS				
HURF	\$ 85,782	\$	\$ 76,429	99,201
Capital Grants	898,500		51,500	665,000
Operating Grants	196,800		70,800	545,500
Total Special Revenue Funds	\$ 1,181,082	\$	\$ 198,729	\$ 1,309,701
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Fund	\$ 66,500	\$	\$ 12,000	\$ 39,240
Total Capital Projects Funds	\$ 66,500	\$	\$ 12,000	\$ 39,240
PERMANENT FUNDS				
Fire Dept P&R	\$ 19,500	\$	\$ 19,500	26,500
Total Permanent Funds	\$ 19,500	\$	\$ 19,500	\$ 26,500
ENTERPRISE FUNDS				
Water	\$ 190,150	\$	\$ 181,434	211,800
Sewer	213,650		194,785	226,200
Sanitation	180,000		154,374	182,000
Total Enterprise Funds	\$ 583,800	\$	\$ 530,593	\$ 620,000
CONTINGENCY FUNDS				
General Fund Contingencies	\$ 550,500	\$ -61,746	\$	\$ 486,000
Utilities Fund Contingencies	86,000			61,000
Total Internal Service Funds	\$ 636,500	\$ -61,746	\$	\$ 547,000
TOTAL ALL FUNDS	\$ 3,916,959	\$	\$ 2,162,092	\$ 3,937,240

* 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 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
General Government				
General Fund	\$ 385,571	\$	\$ 379,724	397,328
Capital Grants Fund	20,000		20,000	
Operating Grants Fund	75,000			384,000
Contingency Fund	160,000			50,000
Department Total	\$ 640,571	\$	\$ 399,724	\$ 831,328
List Department:				
Magistrate Court				
General Fund	\$ 87,077	\$	\$ 72,907	64,102
Department Total	\$ 87,077	\$	\$ 72,907	\$ 64,102
List Department:				
Police				
General Fund	\$ 402,443	\$	\$ 391,127	403,482
Operating Grants Fund	15,800		15,800	20,800
Department Total	\$ 418,243	\$	\$ 406,927	\$ 424,282
Fire				
General Fund	\$ 207,658	\$ 61,746	\$ 265,000	224,285
Capital Grants Fund	400,000			400,000
Operating Grants Fund	26,000		25,000	110,700
Contingency Fund	75,500	-61,746		81,000
Department Total	\$ 709,158	\$	\$ 290,000	\$ 815,985
Library				
General Fund	\$ 79,060	\$	\$ 74,770	78,037
Contingency Fund	15,000			5,000
Department Total	\$ 94,060	\$	\$ 74,770	\$ 83,037
Planning & Zoning				
General Fund	\$ 94,164	\$	\$ 63,054	55,168
Department Total	\$ 94,164	\$	\$ 63,054	\$ 55,168
Parks				
General Fund	\$ 18,529	\$	\$ 14,000	18,374
Capital Fund	3,400		1,000	
Department Total	\$ 21,929	\$	\$ 15,000	\$ 18,374
Properties				
General Fund	\$ 151,950	\$	\$ 138,063	151,010
Capital Grants Fund	478,500		31,500	265,000
Operating Grants Fund	30,000		30,000	30,000
Contingency Fund	300,000			350,000
Capital Fund	10,900		1,000	620
Department Total	\$ 971,350	\$	\$ 200,563	\$ 796,630
Youth				
General Fund	\$ 3,125	\$	\$ 2,625	3,013
Department Total	\$ 3,125	\$	\$ 2,625	\$ 3,013

Water				
Utilities Fund	\$ 190,150	\$	\$ 181,434	211,800
Capital Grants Fund				
Contingency Fund	45,000			25,000
Capital Fund	11,900		4,500	4,000
Department Total	\$ 247,050	\$	\$ 185,934	\$ 240,800

Sewer				
Utilities Fund	\$ 213,650	\$	\$ 194,785	226,200
Capital Grants Fund				
Operating Grants Fund	50,000			
Contingency Fund	41,000			36,000
Capital fund	11,900		4,500	4,000
Department Total	\$ 316,550	\$	\$ 199,285	\$ 266,200

Sanitation				
Utilities Fund	\$ 180,000	\$	\$ 154,374	182,000
Capital Fund	25,000			30,000
Department Total	\$ 205,000	\$	\$ 154,374	\$ 212,000

HURF				
HURF Fund	\$ 85,782	\$	\$ 76,429	99,201
Capital Grants Fund				
Capital Fund	3,400		1,000	620
Department Total	\$ 89,182	\$	\$ 77,429	\$ 99,821

Fire Dept P&R				
Fiduciary Fund	\$ 19,500	\$	\$ 19,500	26,500
Department Total	\$ 19,500	\$	\$ 19,500	\$ 26,500

* 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 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	17	\$ 674,334	\$ 38,929	\$ 109,588	\$	\$ 822,851
SPECIAL REVENUE FUNDS						
HURF	1	\$ 31,498	\$ 1,049	\$ 5,091	\$	\$ 37,638
Total Special Revenue Funds	1	\$ 31,498	\$ 1,049	\$ 5,091	\$	\$ 37,638
DEBT SERVICE FUNDS						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Water	2	\$ 57,035	\$ 2,852	\$ 14,989	\$	\$ 74,876
Sewer	1	\$ 29,253	\$ 1,463	\$ 7,688	\$	\$ 38,404
Sanitation	2	\$ 44,892	\$ 2,245	\$ 11,798	\$	\$ 58,935
Total Enterprise Funds	5	\$ 131,180	\$ 6,560	\$ 34,475	\$	\$ 172,215
INTERNAL SERVICE FUND						
Total Internal Service Fund						
TOTAL ALL FUNDS	23	\$ 837,012	\$ 46,538	\$ 149,154	\$	\$ 1,032,704