

**OFFICIAL BUDGET FORMS**

**CITY/TOWN OF JEROME**

**Fiscal Year 2018**

**CITY/TOWN OF JEROME**

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**CITY/TOWN OF JEROME  
RESOLUTION 557  
Resolution for the Adoption of the Budget**

**Fiscal Year 2018**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on July 11, 2017, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Jerome, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 25, 2017, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on July 25, 2017, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of Jerome for the fiscal year 2018.

Passed by the Jerome City/Town Council, this 25 day of July 2017.

APPROVED:

\_\_\_\_\_  
Frank Vander Horst, Mayor

ATTEST:

\_\_\_\_\_  
Candace B. Gallagher, Clerk

(SIGNATURES ON FILE)



**CITY/TOWN OF JEROME**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<u>2017</u>	<u>2018</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 83,314	\$ 86,329

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	\$ 47,500	\$ 47,500
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 47,500	\$ 47,500

4. Property taxes collected\*

A. Primary property taxes	
(1) <b>Current</b> year's levy	\$ 47,380
(2) Prior years' levies	
(3) Total primary property taxes	\$ 47,380
B. Secondary property taxes	
(1) <b>Current</b> year's levy	
(2) Prior years' levies	
(3) Total secondary property taxes	
C. Total property taxes collected	\$ 47,380

5. Property tax rates

A. City/Town tax rate	
(1) Primary property tax rate	0.8754
(2) Secondary property tax rate	
(3) Total city/town tax rate	0.8754
B. Special assessment district tax rates	
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>NO</u> 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.	0.8415
	0.8415

\* 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/TOWN OF JEROME**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 865,000	\$ 937,000	\$ 944,000
<b>Licenses and permits</b>			
Business Licenses	7,000	7,817	8,000
Utility Franchises	21,000	21,000	21,000
Building Permits	4,000	5,591	5,000
Commercial Filming Fees	1,500	950	1,200
<b>Intergovernmental</b>			
State Sales Tax	42,949	41,563	42,673
Urban Revenue Share	183,631	183,514	185,769
Vehicle License Tax	27,199	29,147	29,169
Yavapai County Library	20,077	17,781	19,685
<b>Charges for services</b>			
Utility reimbursements	6,000	4,008	5,000
Rental Income	74,890	76,995	76,115
Planning & Zoning Fees	2,500	1,385	1,500
Police Services	10,500	9,441	10,500
Fire Services	6,000	2,491	23,000
<b>Fines and forfeits</b>			
Fines and Forfeitures	64,000	65,000	66,000
Dedicated Police Revenue from court fees	2,650	2,000	2,500
<b>Interest on investments</b>			
Interest earned	100	135	150
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	3,500	2,512	3,000
<b>Miscellaneous</b>			
Sale of assets	5,000		5,000
Administrative charges to other funds	145,898	145,898	155,929
Other miscellaneous revenues	7,000	15,434	4,000
<b>Total General Fund</b>	<b>\$ 1,500,394</b>	<b>\$ 1,569,662</b>	<b>\$ 1,609,190</b>

**SPECIAL REVENUE FUNDS**

<b>Highway User Revenue Fund:</b>			
Highway User Revenue	\$ 36,451	\$ 36,745	\$ 38,451
HURF Interest	55	90	100
	\$ 36,506	\$ 36,835	\$ 38,551
<b>Capital Grants Fund:</b>			
Various Capital Grants	\$ 665,000	\$ 18,774	\$ 330,000

**CITY/TOWN OF JEROME**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
	\$ 665,000	\$ 18,774	\$ 330,000
<b>Operating Grants Fund:</b>			
Various Operating Grants	545,500	97,756	491,500
	\$ 545,500	\$ 97,756	\$ 491,500
	\$	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 1,247,006</b>	<b>\$ 153,365</b>	<b>\$ 860,051</b>
<b>DEBT SERVICE FUNDS</b>			
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</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.			
<b>PERMANENT FUNDS</b>			
<b>Firefighter's Pension &amp; Relief Fund:</b>			
Fund revenues	26,500	28,849	23,000
	\$ 26,500	\$ 28,849	\$ 23,000
<b>Total Permanent Funds</b>	<b>\$ 26,500</b>	<b>\$ 28,849</b>	<b>\$ 23,000</b>
<b>ENTERPRISE FUNDS</b>			
<b>Water:</b>			
Water service fees	177,000	176,815	177,000
Other water revenue	4,150	2,583	3,000
	\$ 181,150	\$ 179,398	\$ 180,000
<b>Sewer:</b>			
Sewer service fees	180,650	181,619	181,250
Other sewer revenue	300	140	250
Sewer emergency funds	10,000	10,000	10,000
	\$ 190,950	\$ 181,759	\$ 191,500
<b>Sanitation:</b>			
Sanitation service fees	185,000	187,235	186,500
Other sanitation revenue	2,000	200	1,000
	\$ 187,000	\$ 187,435	\$ 187,500
	\$	\$	\$

**CITY/TOWN OF JEROME**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
	\$	\$	\$
<b>Total Enterprise Funds</b>	\$ 559,100	\$ 548,592	\$ 559,000

\* 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.

**CONTINGENCY FUNDS**

<b>General Fund Contingencies:</b>	\$	\$	\$
Sale or lease of real property	300,000		1,500,000
Excess City Sales Tax	50,000		50,000
Wildlands fire fees	50,000	556	30,000
Parking revenue	50,000		50,000
Other contingency revenues	10,000		10,000
	\$ 460,000	\$ 556	\$ 1,640,000
<b>Enterprise Fund Contingencies:</b>	\$	\$	\$
Water service and connection fees	25,000		10,000
Sewer service and connection fees	11,000		11,000
	\$ 36,000	\$	\$ 21,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$ 496,000	\$ 556	\$ 1,661,000
<b>TOTAL ALL FUNDS</b>	\$ 3,829,000	\$ 2,301,024	\$ 4,712,241

\* 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/TOWN OF JEROME**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Transfer to Water	\$	\$	\$	\$ 121,500
Transfer to Sewer				26,000
Transfer to Sanitation				6,000
Transfer to Contingency Fund (if needed)				72,000
Transfer to HURF				107,800
<b>Total General Fund</b>	\$	\$	\$	\$ 333,300
<b>SPECIAL REVENUE FUNDS</b>				
HURF - Transfer from General Fund	\$	\$	\$ 107,800	\$
<b>Total Special Revenue Funds</b>	\$	\$	\$ 107,800	\$
<b>DEBT SERVICE FUNDS</b>				
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Fund - Transfer from Enterprise Fund	\$	\$	\$ 5,000	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$ 5,000	\$
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
WATER - Transfer from General Fund	\$	\$	\$ 121,500	\$
SEWER - Transfer from General fund			26,000	
SANITATION - Transfer to Capital fund				5,000
SANITATION - Transfer from General Fund			6,000	
<b>Total Enterprise Funds</b>	\$	\$	\$ 153,500	\$ 5,000
<b>CONTINGENCY FUNDS</b>				
Transfer from General Fund (If needed)			72,000	
<b>Total Internal Service Funds</b>	\$	\$	\$ 72,000	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 338,300	\$ 338,300

**CITY/TOWN OF JEROME**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>GENERAL FUND</b>				
General Government	\$ 397,328	\$	\$ 390,339	\$ 447,256
Magistrate Court	64,102		68,012	87,902
Police	403,482		382,013	440,894
Fire	224,285		224,000	255,381
Library	78,037		69,865	82,875
Planning & Zoning	55,168		59,698	94,693
Parks	18,374		14,498	18,362
Properties	151,010		101,500	198,415
Youth	3,013		3,000	3,012
<b>Total General Fund</b>	<b>\$ 1,394,799</b>	<b>\$</b>	<b>\$ 1,312,925</b>	<b>\$ 1,628,790</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 99,201	\$	\$ 82,238	\$ 146,351
Capital Grants	665,000			330,000
Operating Grants	545,500		140,500	491,500
<b>Total Special Revenue Funds</b>	<b>\$ 1,309,701</b>	<b>\$</b>	<b>\$ 222,738</b>	<b>\$ 967,851</b>
<b>DEBT SERVICE FUNDS</b>				
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital fund	\$ 39,240	\$	\$ 9,240	\$ 35,000
<b>Total Capital Projects Funds</b>	<b>\$ 39,240</b>	<b>\$</b>	<b>\$ 9,240</b>	<b>\$ 35,000</b>
<b>PERMANENT FUNDS</b>				
Fire Dept. P&R	\$ 26,500	\$	\$ 19,350	\$ 23,000
<b>Total Permanent Funds</b>	<b>\$ 26,500</b>	<b>\$</b>	<b>\$ 19,350</b>	<b>\$ 23,000</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 211,800	\$	\$ 180,779	\$ 301,500
Sewer	226,200		154,370	217,500
Sanitation	182,000		160,442	188,500
<b>Total Enterprise Funds</b>	<b>\$ 620,000</b>	<b>\$</b>	<b>\$ 495,591</b>	<b>\$ 707,500</b>
<b>CONTINGENCY FUNDS</b>				
General Fund contingencies	\$ 486,000	\$	\$	\$ 1,712,000
Utilities Fund contingencies	61,000			21,000
<b>Total Internal Service Funds</b>	<b>\$ 547,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,733,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,937,240</b>	<b>\$</b>	<b>\$ 2,059,844</b>	<b>\$ 5,095,141</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.



<b>Department Total</b>	\$	<u>815,985</u>	\$	<u>249,000</u>	\$	<u>414,381</u>
<b>Library</b>						
General Fund	\$	78,037	\$	69,865	\$	82,875
Contingency Fund		5,000				5,000
<b>Department Total</b>	\$	<u>83,037</u>	\$	<u>69,865</u>	\$	<u>87,875</u>
<b>Planning &amp; Zoning</b>						
General Fund	\$	55,168	\$	59,698	\$	94,693
<b>Department Total</b>	\$	<u>55,168</u>	\$	<u>59,698</u>	\$	<u>94,693</u>
<b>Parks</b>						
General Fund	\$	18,374	\$	14,498	\$	18,362
Capital Fund				1,848		
<b>Department Total</b>	\$	<u>18,374</u>	\$	<u>16,346</u>	\$	<u>18,362</u>
<b>Properties</b>						
General Fund	\$	151,010	\$	101,500	\$	198,415
Capital Grants Fund		265,000				330,000
Operating Grants Fund		30,000				60,000
Contingency Fund		350,000				1,500,000
Capital Fund		620		1,848		
<b>Department Total</b>	\$	<u>796,630</u>	\$	<u>103,348</u>	\$	<u>2,088,415</u>
<b>Youth</b>						
General Fund	\$	3,013	\$	3,000	\$	3,012



<b>Department Total</b>	\$ <u>99,821</u>	\$ <u>          </u>	\$ <u>84,086</u>	\$ <u>246,351</u>
<b>General Government</b>				
Fiduciary Fund	\$ <u>26,500</u>	\$ <u>          </u>	\$ <u>19,350</u>	\$ <u>23,000</u>
<b>Department Total</b>	\$ <u>26,500</u>	\$ <u>          </u>	\$ <u>19,350</u>	\$ <u>23,000</u>

\* 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/TOWN OF JEROME**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
<b>GENERAL FUND</b>	18	\$ 781,384	\$ 60,178	\$ 118,257	\$	\$ 959,819
<b>SPECIAL REVENUE FUNDS</b>						
HURF	1	\$ 33,724	\$ 1,086	\$ 5,219	\$	\$ 40,029
Total Special Revenue Funds	1	\$ 33,724	\$ 1,086	\$ 5,219	\$	\$ 40,029
<b>DEBT SERVICE FUNDS</b>						
Total Debt Service Funds		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
Total Capital Projects Funds		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
Total Permanent Funds		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water	2	\$ 59,075	\$ 2,954	\$ 14,192	\$	\$ 76,221
Sewer	1	\$ 30,223	\$ 1,511	\$ 7,261	\$	\$ 38,995
Sanitation	2	\$ 46,612	\$ 2,331	\$ 11,198	\$	\$ 60,141
Total Enterprise Funds	5	\$ 135,910	\$ 6,796	\$ 32,651	\$	\$ 175,357
<b>INTERNAL SERVICE FUND</b>						
Total Internal Service Fund		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	24	\$ 951,018	\$ 68,060	\$ 156,127	\$	\$ 1,175,205