**OFFICIAL BUDGET FORMS** 

**TOWN OF JEROME** 

Fiscal Year 2021

#### **TOWN OF JEROME**

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#### **TOWN OF JEROME**

#### Resolution for the Adoption of the Budget

#### Fiscal Year 2021

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on July 14, 2020, 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 upor real and personal property of the City/Town of, and
WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 28, 2020 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 28, 2020 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 Town of Jerome for the fiscal year 2021.
Passed by the Jerome Town Council, this day of
APPROVED:
Christina "Alex" Barber, Mayor
ATTEST:
Candace B. Gallagher, Clerk

4/19 Arizona Auditor General's Office Official City/Town Budget Forms

### TOWN OF JEROME Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2021

	s			FUNDS						
Fiscal Year	c h		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Contingency Funds	Total All Funds
2020 Adopted/Adjusted Budgeted Expenditures/Expenses*	Е	1	2,125,517	1,457,194	0	45,000	24,500	835,600	1,360,000	5,847,811
2020 Actual Expenditures/Expenses**	Е	2	1,780,000	743,000	0	0	0	604,000	0	3,127,000
2021 Fund Balance/Net Position at July 1***		3	727,786	107,000		45,000		221,407		1,101,193
2021 Primary Property Tax Levy	В	4	47,500							47,500
2021 Secondary Property Tax Levy	В	5								0
2021 Estimated Revenues Other than Property Taxes	С	6	1,661,472	2,174,894	0	0	24,500	558,000	1,723,500	6,142,366
2021 Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2021 Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2021 Interfund Transfers In	D	9	0	0	0	5,000	0	60,000	0	65,000
2021 Interfund Transfers (Out)	D	10	0	60,000	0	0	0	5,000	0	65,000
2021 Reduction for Amounts Not Available:		11								
LESS: Amounts for Future Debt Retirement:										0
Future Capital Projects										0
Maintained Fund Balance for Financial Stability										0
										0
										0
2021 Total Financial Resources Available		12	2,436,758	2,221,894	0	50,000	24,500	834,407	1,723,500	7,291,059
2021 Budgeted Expenditures/Expenses	Е	13	1,945,972	2,221,894	0	50,000	24,500	726,500	1,723,500	6,692,366

#### 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

	2020	2021				
\$	5,847,811	\$	6,692,366			
_	5,847,811		6,692,366			
\$	5,847,811	\$	6,692,366			
\$	5,847,811	\$	6,678,366			

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 <u>current year</u> 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 2021

			2020		2021
1.	Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$	90,755	\$	92,972
2.	Amount received from primary property taxation in the <b>current year</b> 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  B. Secondary property taxes	\$	47,500	\$	47,500
	C. Total property tax levy amounts	\$	47,500	\$	47,500
4.	Property taxes collected*  A. Primary property taxes  (1) Current year's levy  (2) Prior years' levies	\$	47,500		
	(3) Total primary property taxes	\$	47,500		
	B. Secondary property taxes  (1) Current year's levy  (2) Prior years' levies	\$			
	(3) Total secondary property taxes  C. Total property taxes collected	\$ \$	47,500		
5.	Property tax rates  A. City/Town tax rate				
	<ul><li>(1) Primary property tax rate</li><li>(2) Secondary property tax rate</li></ul>		0.7597		0.7480
	(3) Total city/town tax rate  B. Special assessment district tax rates		0.7597		0.7480
	Secondary property tax rates - As of the date the	oecial asse	essment districts	for which	secondary

<sup>\*</sup> 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.

SOURCE OF REVENUES	REVENUES 2020		ACTUAL REVENUES* 2020		ESTIMATED REVENUES 2021
NERAL FUND	 2020	_	2020	_	2021
Local taxes					
City Sales Tax	\$ 1,027,000	\$	900,000		850,00
Licenses and permits		_			
	9,000				6,00
Business Licenses Utility Franchises	 18,000	_		_	17,00
Building Permits	 5,500	_		_	5.00
Commercial Filming Fees	 500				0,00
Intergovernmental					
State Sales Tax	47,080				41,24
Urban Revenue Share	193,972				214,37
Vehicle License Tax	 33,090				33,97
Yavapai County Library	17,000	_			19,00
Charges for services					
Utility Reimbursements	 5,000				5,00
Rental Income	 78,522	_			78,52
Planning & Zoning Fees	 3,500	_			3,00
Police Services	 26,000				20,00
Fire Services	 128,500	_		_	118,00
Fines and forfeits	05.000				00.00
Fines and Forfeitures	 65,000	_			60,00
Dedicated Police Revenue from Court Fees Court Security Fund revenue	 2,100	_		_	2,00 12,00
Osure Oscarity Fund Tovorido					12,00
Interest on investments					
Interest earned	 1,600	_			1,80
		_		_	
In-lieu property taxes		_		_	
		_			
Contributions Voluntary contributions	 3,200	_		_	1,50
		=		_	
Miscellaneous	6.000				0.00
Sale of assets Administrative Charges to Other Funds	 6,000	_		_	9,00
Other Miscellaneous Revenues	 155,270 7,500			_	159,06 5.00
Parking Revenue	 125,000	_		_	5,00
i aining inevenue	 	_		_	
Total General Fund	\$ 1,958,334	\$	900,000	\$	1,661,47

<sup>\*</sup> 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.

SOURCE OF REVENUES	ESTIMATED REVENUES 2020		ACTUAL REVENUES* 2020		ESTIMATED REVENUES 2021
PECIAL REVENUE FUNDS				-	
Highway User Revenue Fund Highway User Revenue HURF Interest	\$ 236,444 350	\$		\$_	40,324 1,000
	\$ 236,794	\$		\$	41,324
Capital Grants Fund Various Capital Grants	\$ 490,500	\$_		\$_	1,562,670
	\$ 490,500	\$		\$	1,562,670
Operating Grants Fund Various Operating Grants	\$ 655,900	\$		\$_	420,900
	\$ 655,900	\$		\$	420,900
Parking Fund Parking revenues	\$	\$_		\$_	150,000
	\$	\$		\$	150,000
	\$	\$_		\$	
	\$	\$		\$	
	\$	\$		\$_	
	\$	\$		\$	
	\$	\$		\$_	
	\$	\$		\$	
	\$	\$		\$	
	\$	\$		\$	
Total Special Revenue Funds	\$ 1,383,194	\$_		\$_	2,174,894

	ESTIMATED	ACTUAL	ESTIMATED
SOURCE OF REVENUES	REVENUES	REVENUES*	REVENUES
	2020	2020	2021

	2020	2020	2021
* Includes actual revenues recognized on the modified	accrual or accrual basi	s as of the date the propose	d budget was prepared
plus estimated revenues for the remainder of the fisc	al year.		
BT SERVICE FUNDS			
	\$	\$	\$
	<u>.                                      </u>	<u> </u>	_
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	Φ.		- ф
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	\$	\$	\$
T. (D.) (0 5			
Total Debt Service Funds	\$	\$	\$
PITAL PROJECTS FUNDS			
	\$	\$	\$
	. <u></u>	<u> </u>	<del>-</del> -
		<u> </u>	
	\$	<u> </u>	\$
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	ESTIMATED	ACTUAL	ESTIMATED
SOURCE OF REVENUES	REVENUES	REVENUES*	REVENUES
	2020	2020	2021
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$

<sup>\*</sup> 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		24,500			24,50
	\$	24 500	\$	\$	24,50
	Ψ	24,300	Ψ	Ψ	24,5
	\$		\$	\$	
	\$		\$	\$	
	\$		\$	\$	
	\$		\$	\$	
	\$		\$	\$	
	\$		\$	\$	
Total Permanent Funds RPRISE FUNDS	\$	24,500	\$	\$	24,5
Water:	\$		\$	\$	
Water Service Fees	Ψ	180,000	. •		170,0
Other Water Revenue		3,000			13,0
	\$	183,000	\$	\$	183,0
Sewer:	\$		\$	\$	
Sewer Service Fees		185,000			180,4
Interest Earnings		100			1
Other Sewer Revenue	\$	185,100	\$	\$	5,5 186,0
Sanitation:	\$		\$	\$	
Sanitation Service Fees	Ψ	190,000		Ψ	188,0
Other Sanitation Revenue		1,000			1,0
	<u> </u>				

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Total Enterprise Funds	\$\$	\$	\$
	\$559,100	\$	\$ 558,000

<sup>\*</sup> 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		1,000,000				1,000,000
Excess City Sales Tax		100,000	_			400,000
Wildland Fire Fees		50,000				80,000
Parking Revenue	·	50,000				80,000
Other Contingency Revenue		2,000				42,500
	\$	1,202,000	\$		\$	1,602,500
interprise Fund Contingencies:	\$		\$		\$	
Water Service & Connection Fees		10,000				10,000
Sewer Service & Connection Fees		11,000			· ·	11,000
Loan for wastewater engineering						100,000
	\$	21,000	\$		\$	121,000
	\$		\$		\$	
	\$		\$		\$	
Total Contingency Funds	\$	1,223,000	\$		\$	1,723,500
TOTAL ALL FUNDS	\$	5,148,128	\$	900,000	\$	6,142,366

<sup>\*</sup> 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 2021

		OTHER FINANCING 2021		INTERFUND	NSFERS	
FUND		SOURCES (USES)		IN		(OUT)
GENERAL FUND						
	\$	\$	\$		\$	
Total General Fund	\$	\$	\$		\$	
SPECIAL REVENUE FUNDS						
Parking Fund - Transfer to Water	\$	\$	\$		\$	30,000
Parking Fund - Transfer to Sewer						30,000
	_				_	
Total Special Revenue Funds	\$	\$	\$		\$	60,000
DEBT SERVICE FUNDS	•		•		•	
	\$	\$	<u> </u>		\$	
Tatal Dalit Coming Founds	Φ.					
	ֆ	\$			\$	
CAPITAL PROJECTS FUNDS	Φ	Φ.	ф	F 000	Φ	
Capital Fund - Transfer from Enterprise Fun	<b>\$</b>	δ <sub></sub>	\$	5,000	<b>Ф</b>	
					_	
Total Capital Projects Funds	\$	\$	\$	5,000	\$	
PERMANENT FUNDS	\$	\$	\$		\$	
					<u> </u>	

# TOWN OF JEROME Other Financing Sources/(Uses) and Interfund Transfers Fiscal Year 2021

		OTHER F	INAN 021		INTERFUND 2			
FUND		SOURCES		(USES)		IN		(OUT)
Total Permanent Funds	\$		\$		\$		\$	
ENTERPRISE FUNDS	Ť_				· •		Ψ.	
Water - Transfer from Parking Fund	\$_		\$		\$_	30,000	\$_	
Sewer - Transfer from Parking Fund	_					30,000	-	F 000
Sanitation - Transfer to Capital Fund W/S/S - Transfer from Utility Contingency Fu	ınd				_		-	5,000
Total Enterprise Funds	\$		\$		\$	60,000	\$	5,000
CONTINGENCY FUNDS								
	\$_		\$		\$_		\$_	
	_				_		-	
	_				_		-	
Total Internal Service Funds	\$_		\$		\$		\$	
TOTAL ALL FUNDS	\$		\$		\$	65,000	\$	65,000

### TOWN OF JEROME Expenditures/Expenses by Fund Fiscal Year 2021

		ADOPTED BUDGETED EXPENDITURES/ EXPENSES		EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED		ACTUAL EXPENDITURES/ EXPENSES*		BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT		2020		2020		2020	_	2021
GENERAL FUND								
General Government	\$	503,771	\$		\$		\$	487,051
Magistrate Court	_	81,658	_			75,000	_	87,432
Police	_	511,338	_			480,000	_	568,549
Fire		382,832	_		_	310,000	_	378,164
Library		95,093	_			90,000	_	96,224
Planning & Zoning		106,269	_			88,000	_	105,596
Parks	_	69,824	_			57,000	_	18,094
Properties		374,732	-			230,000	_	204,862
Total General Fund SPECIAL REVENUE FUNDS HURF Capital Grants Operating Grants		2,125,517 310,794 490,500 655,900	•		\$	1,780,000 108,000 180,000 455,000	\$_	1,945,972 148,324 1,562,670 420,900
Parking	- -	000,000	-			400,000	-	90,000
Total Special Revenue Funds	\$	1,457,194	\$		\$	743,000	\$	2,221,894
DEBT SERVICE FUNDS	\$_		\$		\$		\$_	
Total Debt Service Funds	\$		\$		\$		\$_	
CAPITAL PROJECTS FUNDS  Capital Fund	\$	45,000	\$		\$		\$_	50,000

Total Capital Projects Funds	\$ 45,000	\$	\$		\$ 50,000
PERMANENT FUNDS					
Fire Dept. Pension & Relief	\$ 24,500	\$_	\$ 		\$ 24,500
Total Permanent Funds	\$ 24,500	\$	\$		\$ 24,500
ENTERPRISE FUNDS					
Water	\$ 350,000	\$	\$	217,000	\$ 271,000
Sewer	283,100	_		207,000	255,500
Sanitation	 202,500			180,000	200,000
Total Enterprise Funds	\$ 835,600	\$	\$	604,000	\$ 726,500
CONTINGENCY FUNDS					
General Fund Contingencies	\$ 1,209,000	\$	\$		\$ 1,602,500
Utility Fund Contingencies	151,000	-			121,000
Total Internal Service Funds	\$ 1,360,000	\$	\$		\$ 1,723,500
TOTAL ALL FUNDS	\$ 5,847,811	\$	\$	3,127,000	\$ 6,692,366

<sup>\*</sup> 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 2021

DEPARTMENT/FUND  General Government  General Fund  Operating Grants Fund  Contingency Fund  Capital Grants Fund	\$_	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020 503,771 460,000 73,000 50,000	\$ EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	\$_	ACTUAL EXPENDITURES/ EXPENSES* 2020 450,000 360,000	\$_	BUDGETED EXPENDITURES/ EXPENSES 2021 487,051 100,000 39,000 50,000
Department Total	\$	1,086,771	\$	\$	810,000	\$	676,051
List Department: Magistrate Court General Fund	\$_	81,658	\$	\$_	75,000	\$	87,432
Department Total	\$	81,658	\$	\$	75,000	\$	87,432

List	Department:	
------	-------------	--

Police							
General Fund	\$	511,338	\$	\$	480,000	\$	568,549
Operating Grants Fund		5,400			6,000		20,400
Department Total	\$	516,738	\$	\$	486,000	\$	588,949
2 opartinont Total	Ψ	010,100	Ψ	¥	100,000	Ψ	000,010
List Department: Fire General Fund	\$	382,832	\$	\$	310,000	\$	378,164
Operating Grants Fund		110,500			89,000		130,500
Contingency Fund Fire Dept. Pension & Relief		54,000					80,000 24,500
							040.404
Department Total	\$	547,332	\$	\$	399,000	\$	613,164
List Department: Library							
General Fund Contingency Fund	\$	95,093 2,000	\$	\$\$	90,000	\$	96,224 2,500

Department Total	\$ 97,093	\$ \$	90,000	\$ 98,724
List Department: Planning & Zoning General Fund	\$ 106,269	\$ \$	88,000	\$ 105,596
Department Total	\$ 106,269	\$ \$	88,000	\$ 105,596
List Department: Parks General Fund Capital Grants Fund	\$ 69,824	\$ \$	57,000	\$ 18,094 30,000

Department Total	\$	69,824	\$	\$ 57,000	\$	48,094
List Department:						
Properties					_	
General Fund	\$	374,732	\$	\$ 230,000	\$	204,862
Capital Grants Fund		440,500		 180,000		623,500
General Fund Contingencies		1,030,000				1,125,000
Operating Grants Fund						90,000
Department Total	\$	1,845,232	\$	\$ 410,000	\$	2,043,362
List Department:						
Water						
Enterprise Fund	\$	350,000	\$	\$ 217,000	\$	271,000
Operating Grants Fund	· -		*	 	*	50,000
Capital Grants Fund						359,170
Utilities Contingencies Fund		10,000				10,000
Department Total	\$	360,000	\$	\$ 217,000	\$	690,170
List Department: Sewer						
Enterprise Fund	\$	283,100	\$	\$ 207,000	\$	255,500
Operating Grants Fund						30,000
Utilities Contingencies Fund						111,000

Department Total	\$ 283,100	\$ \$	207,000	\$ 396,500
List Department: Sanitation Enterprise Fund Capital Fund	\$ 207,500	\$ \$	180,000	\$ 200,000 50,000
Саркаі Рипи				50,000
Department Total	\$ 207,500	\$ \$	180,000	\$ 250,000
List Department: HURF HURF Fund Capital Grants Fund General Fund Contingencies	\$ 310,794	\$ \$\$	108,000	\$ 148,324 500,000 276,000

Department Total	\$ 310,794	\$ \$ 108,000	\$ 924,324
List Department: Parking Parking Fund General fund contingencies	\$	\$ \$	\$
Department Total	\$	\$ \$	\$ 170,000

#### TOWN OF JEROME Full-Time Employees and Personnel Compensation Fiscal Year 2021

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021		Retirement Costs 2021		Healthcare Costs 2021	Other Benefit Costs 2021		Total Estimated Personnel Compensation 2021
GENERAL FUND	15	\$ 758,786	\$_		\$_	141,441	\$ 88,169	\$_	988,396
SPECIAL REVENUE FUNDS HURF	1	\$ 32,145	\$_		\$_	12,707	\$ 2,539	\$_	47,390
Total Special Revenue Funds	1	\$ 32,145	\$		\$	12,707	\$ 2,539	\$	47,390
DEBT SERVICE FUNDS		\$	\$_		\$_		\$	\$_	
Total Debt Service Funds		\$	\$		\$_		\$	\$	
CAPITAL PROJECTS FUNDS		\$ 	\$_		\$_		\$	\$_	
Total Capital Projects Funds		\$	\$		\$_		\$	\$	
PERMANENT FUNDS		\$	\$_		\$_		\$ 	\$_	
Total Permanent Funds		\$	\$		\$		\$	\$	
Water Sewer Sanitation	2 1	\$ 70,245 38,080 60,581	\$_		\$_	19,298 10,464 16,648	\$ 5,546 3,007 4,784	\$_	95,088 51,551 82,013
Total Enterprise Funds	4	\$ 168,905	\$		\$	46,410	\$	\$	228,653
INTERNAL SERVICE FUND		\$ 	\$_		\$_		\$ 	\$_	
Total Internal Service Fund		\$	\$		\$		\$	\$	
TOTAL ALL FUNDS	20	\$ 959,836	\$_		\$_	200,558	\$ 104,046	\$	1,264,440