

**Official Budget Forms**

**City/Town of Jerome**

**Fiscal year 2023**

**City/Town of Jerome**

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# TOWN OF JEROME

POST OFFICE BOX 335, JEROME, ARIZONA 86331  
(928) 634-7943 [www.jerome.az.gov](http://www.jerome.az.gov)

## RESOLUTION NO. 643

### A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JEROME, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2023

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on July 12, 2022, 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, 2022, 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 Town Council would meet on July 25, 2022 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 2022-23.

ADOPTED AND APPROVED by a majority vote of the Jerome Town Council on the 25th day of July, 2022.


APPROVED:

  
Dr. Jack Dillenberg, Mayor

ATTEST:

  
Brett Klein, Town Manager/Clerk

APPROVED AS TO FORM:

  
William J. Sims, Town Attorney

City/Town of Jerome  
 Summary Schedule of estimated revenues and expenditures/expenses  
 Fiscal year 2023

Fiscal year	S c h		Funds							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Contingency Funds	Total all funds
2022	E	1	2,303,021	3,811,104	0	60,000	24,500	810,550	2,287,175	9,296,350
2022	E	2	1,901,315	608,239	0	5,000	27,373	636,914	111,546	3,290,387
2023		3	1,767,014	100,658	0	60,000	0	94,641	0	2,022,313
2023	B	4	47,500							47,500
2023	B	5								0
2023	C	6	2,414,568	4,466,734	0	900,000	27,500	565,750	1,803,500	10,178,052
2023	D	7	0	0	0	0	0	0	0	0
2023	D	8	0	0	0	0	0	0	0	0
2023	D	9	37,500	236,500	0	470,000	0	697,000	320,000	1,761,000
2023	D	10	1,107,000	324,000	0	0	0	10,000	320,000	1,761,000
2023			Line 11: Reduction for fund balance reserved for future budget year expenditures							
			Maintained for future debt retirement							
			Maintained for future capital projects							
			Maintained for future financial stability							
2023		12	3,159,582	4,479,892	0	1,430,000	27,500	1,347,391	1,803,500	12,247,865
2023	E	13	2,460,568	4,453,895	0	1,430,000	27,500	1,332,250	1,803,500	11,507,713

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

	2022	2023
1	\$ 9,296,350	\$ 11,507,713
2		
3	9,296,350	11,507,713
4		
5	\$ 9,296,350	\$ 11,507,713
6	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City/Town of Jerome**  
**Tax levy and tax rate information**  
**Fiscal year 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>94,894</u>	\$ <u>96,635</u>
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	\$ <u>47,500</u>	\$ <u>47,500</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>47,500</u>	\$ <u>47,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> 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) <b>Current</b> 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	_____ 0.7166	_____ 0.6911
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.7166	_____ 0.6911
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.		

\* 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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 1,100,000	\$ 1,484,142	\$ 1,400,000
<b>Licenses and permits</b>			
Business Licenses	5,000	4,675	4,500
Utility Franchises	15,000	16,779	15,000
Building Permits	8,000	10,965	10,500
Commercial Filming Fees	350	500	500
<b>Intergovernmental</b>			
State Sales Tax	53,424	65,602	66,415
Urban Revenue Share	195,714	197,473	289,513
Vehicle License Tax	34,816	37,718	41,033
Yavapai County Library	24,721	22,945	25,235
<b>Charges for services</b>			
Utility Reimbursements	4,500	4,417	4,500
Rental Income	78,522	78,982	90,250
Planning & Zoning Fees	5,000	5,100	5,000
Police Services	40,000	57,964	51,000
Fire Services	150,000	117,818	149,000
<b>Fines and forfeits</b>			
Fines and Forfeitures	73,000	66,116	61,000
Dedicated Police Revenue from Court Fees	2,000	2,134	2,250
Court Security Fund Revenue	10,000	10,481	10,000
<b>Interest on investments</b>			
Interest Earned	1,500	1,934	1,600
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary Contributions	1,500	2,713	2,500
Library Contributions	1,000	1,524	1,100
<b>Miscellaneous</b>			
Sale of Assets	7,500		5,000
Administrative Charges to Other Funds	164,864	164,864	176,172
Other Miscellaneous Revenue	3,500	2,383	2,500
<b>Total General Fund</b>	<b>\$ 1,979,911</b>	<b>\$ 2,357,229</b>	<b>\$ 2,414,568</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.

**Special revenue funds**



**City/Town of Jerome  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$
<b>Capital projects funds</b>			
Capital Fund:	\$	\$	\$
Bridge Loan for Wastewater Plant Design		901,056	900,000
	\$	\$	\$
	\$	901,056	900,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total capital projects funds</b>	\$	901,056	900,000

\* 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	24,500	27,816	27,500



**City/Town of Jerome**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
	\$ 24,500	\$ 27,816	\$ 27,500
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total permanent funds</b>	\$ 24,500	\$ 27,816	\$ 27,500
<b>Enterprise funds</b>			
Water:	\$	\$	\$
Water Service Fees	180,000	169,588	182,000
Other Water Revenue	1,000	3,432	2,500
Connection Fees	5,000	5,800	5,000
	\$ 186,000	\$ 178,820	\$ 189,500
Sewer:	\$	\$	\$
Sewer Service Fees	185,000	166,675	182,000
Interest Earnings	50		
Connection Fees	5,500	5,500	5,500
	\$ 190,550	\$ 172,175	\$ 187,500
Sanitation:	\$	\$	\$
Sanitation Service Fees	189,000	176,654	188,000
Other Sanitation Revenue	1,000	421	750
	\$ 190,000	\$ 177,075	\$ 188,750
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total enterprise funds</b>	\$ 566,550	\$ 528,070	\$ 565,750

\* 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

**City/Town of Jerome**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Excess City Sales Tax	219,390		400,000
Excess Wildland Fire Fees	100,000	111,503	100,000
Other Contingency Revenue	362,500		252,500
DEMA/FEMA COVID Reimbursement	30,000		30,000
	\$ 1,711,890	\$ 111,503	\$ 1,782,500
<b>Enterprise Fund Contingencies:</b>			
American Rescue Act Funds	54,285	75,981	
Water Service & Connection Fees	10,000		10,000
Sewer Service & Connection Fees	11,000		11,000
Loan for Wastewater Engineering	500,000		
	\$ 575,285	\$ 75,981	\$ 21,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total internal service funds</b>	<b>\$ 2,287,175</b>	<b>\$ 187,484</b>	<b>\$ 1,803,500</b>
<b>Total all funds</b>	<b>\$ 8,637,240</b>	<b>\$ 5,206,755</b>	<b>\$ 10,178,052</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.

**City/Town of Jerome**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Public Safety - Transfer fom Parking	\$	\$	\$ 37,500	\$
General Fund - Transfer to HURF				130,000
General Fund - Transfer to Water				487,000
General Fund - Transfer to Trash				30,000
General Fund - Transfer to Capital Fund				460,000
<b>Total General Fund</b>	\$	\$	\$ 37,500	\$ 1,107,000
<b>Special revenue funds</b>				
Parking Fund - Transfer to Water	\$	\$	\$	\$ 90,000
Parking Fund - Transfer to Sewer				90,000
Parking Fund - Transfer to HURF				106,500
Parking Fund - Transfer to Public Safety				37,500
HURF - Transfer from General Fund			130,000	
HURF - Transfer from Parking Fund			106,500	
<b>Total special revenue funds</b>	\$	\$	\$ 236,500	\$ 324,000
<b>Debt service funds</b>				
	\$	\$	\$	\$
<b>Total debt service funds</b>	\$	\$	\$	\$
<b>Capital projects funds</b>				
Capital Fund - Transfer from Sanitation	\$	\$	\$ 10,000	\$
Capital Fund - Transfer from General Fund			460,000	
<b>Total capital projects funds</b>	\$	\$	\$ 470,000	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water - Transfer from Parking Fund	\$	\$	\$ 90,000	\$
Water - Transfer from General Fund			487,000	
Sewer - Transfer from Parking Fund			90,000	
Trash - Transfer from General Fund			30,000	
Trash - Transfer to Capital Fund				10,000
<b>Total enterprise funds</b>	\$	\$	\$ 697,000	\$ 10,000
<b>Contingency Funds</b>				
Gen Fund Cont. - Transfer to Utilities Cont.	\$	\$	\$	\$ 320,000
Utilities Cont. - Transfer from Gen Fund Cont.			320,000	
<b>Total Internal Service Funds</b>	\$	\$	\$ 320,000	\$ 320,000
<b>Total all funds</b>	\$	\$	\$ 1,761,000	\$ 1,761,000

**City/Town of Jerome**  
**Expenditures/expenses by fund**  
**Fiscal year 2023**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2022</b>	<b>Expenditure/ expense adjustments approved 2022</b>	<b>Actual expenditures/ expenses* 2022</b>	<b>Budgeted expenditures/ expenses 2023</b>
<b>General Fund</b>				
General Government	\$ 613,334	\$	\$ 513,580	\$ 618,741
Magistrate Court	112,855		81,301	109,685
Police	653,327		600,389	727,049
Fire	459,869		371,808	473,868
Library	94,633		93,703	104,519
Planning & Zoning	116,107		71,244	107,602
Parks	22,238		15,697	22,173
Properties	230,658		153,593	296,931
<b>Total General Fund</b>	<b>\$ 2,303,021</b>	<b>\$</b>	<b>\$ 1,901,315</b>	<b>\$ 2,460,568</b>
<b>Special revenue funds</b>				
HURF	\$ 221,934	\$	\$ 131,291	\$ 305,454
Parking	100,000		257,824	130,661
Operating Grants	633,000		43,698	576,000
Capital Grants	2,856,170		175,426	3,441,780
<b>Total special revenue funds</b>	<b>\$ 3,811,104</b>	<b>\$</b>	<b>\$ 608,239</b>	<b>\$ 4,453,895</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	\$ 60,000	\$	\$ 5,000	\$ 1,430,000
<b>Total capital projects funds</b>	<b>\$ 60,000</b>	<b>\$</b>	<b>\$ 5,000</b>	<b>\$ 1,430,000</b>
<b>Permanent funds</b>				
Fire Dept. Pension & Relief	\$ 24,500	\$	\$ 27,373	\$ 27,500
<b>Total permanent funds</b>	<b>\$ 24,500</b>	<b>\$</b>	<b>\$ 27,373</b>	<b>\$ 27,500</b>
<b>Enterprise funds</b>				
Water	\$ 308,000	\$	\$ 224,642	\$ 813,500
Sewer	279,550		211,540	292,000
Trash	223,000		200,732	226,750
<b>Total enterprise funds</b>	<b>\$ 810,550</b>	<b>\$</b>	<b>\$ 636,914</b>	<b>\$ 1,332,250</b>
<b>Contingency Funds</b>				
General Fund Contingency	\$ 1,711,890	\$	\$ 111,046	\$ 1,462,500
Utility Fund Contingency	575,285		500	341,000
<b>Total internal service funds</b>	<b>\$ 2,287,175</b>	<b>\$</b>	<b>\$ 111,546</b>	<b>\$ 1,803,500</b>
<b>Total all funds</b>	<b>\$ 9,296,350</b>	<b>\$</b>	<b>\$ 3,290,387</b>	<b>\$ 11,507,713</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.

**City/Town of Jerome  
Expenditures/expenses by department  
Fiscal year 2023**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/expenses 2022</b>	<b>Expenditure/expense adjustments approved 2022</b>	<b>Actual expenditures/expenses* 2022</b>	<b>Budgeted expenditures/expenses 2023</b>
<b>General Government</b>				
General Fund	\$ 613,334	\$	\$ 513,580	\$ 1,738,741
Operating Grants Fund	300,000			350,000
Contingency Fund	74,390			80,000
Capital Grants Fund	1,050,000			201,780
Capital Fund				35,000
<b>Department total</b>	<b>\$ 2,037,724</b>	<b>\$</b>	<b>\$ 513,580</b>	<b>\$ 2,405,521</b>

List department:

<b>Magistrate Court</b>	\$	\$	\$	\$
General Fund	112,855		81,301	109,685
<b>Department total</b>	<b>\$ 112,855</b>	<b>\$</b>	<b>\$ 81,301</b>	<b>\$ 109,685</b>

List department:

<b>Police</b>	\$	\$	\$	\$
General Fund	653,327		600,389	727,049
Operating Grants Fund	73,500		16,514	21,500
<b>Department total</b>	<b>\$ 726,827</b>	<b>\$</b>	<b>\$ 616,903</b>	<b>\$ 748,549</b>

List department:

<b>Fire</b>	\$	\$	\$	\$
General Fund	459,869		371,808	473,868
Operating Grants Fund	48,500		4,734	127,500
Contingency Fund	100,000		74,579	100,000
Fire Dept. Pension & Relief	24,500		27,373	27,500

<b>Department total</b>	\$	<u>632,869</u>	\$	<u>478,494</u>	\$	<u>728,868</u>

List department:

Library

*	General Fund	\$	<u>94,633</u>	\$	<u>93,703</u>	\$	<u>104,519</u>
	Contingency		<u>2,500</u>				<u>2,500</u>

**City/Town of Jerome**  
**Full-time employees and personnel compensation**  
**Fiscal year 2023**

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
<b>General Fund</b>	13	\$ 793,216	\$	\$ 196,870	\$ 85,575	\$ 1,075,661
<b>Special revenue funds</b>						
HURF	1	\$ 36,644	\$	\$ 9,416	\$ 2,932	\$ 48,992
<b>Total special revenue funds</b>	1	\$ 36,644	\$	\$ 9,416	\$ 2,932	\$ 48,992
<b>Debt service funds</b>						
		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
Water	2	\$ 80,053	\$	\$ 20,571	\$ 6,404	\$ 107,028
Sewer	1	43,409	\$	11,155	3,473	58,037
Trash	1	69,060	\$	17,746	5,525	92,331
<b>Total enterprise funds</b>	4	\$ 192,522	\$	\$ 49,472	\$ 15,402	\$ 257,396
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	18	\$ 1,022,382	\$	\$ 255,758	\$ 103,909	\$ 1,382,049