

OFFICIAL BUDGET FORMS

TOWN OF JEROME

Fiscal Year 2019

TOWN OF JEROME

TABLE OF CONTENTS

Fiscal Year 2019

- 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 (as applicable)
- Schedule G—Full-Time Employees and Personnel Compensation

TOWN OF JEROME
RESOLUTION 572
Resolution for the Adoption of the Budget

Fiscal Year 2019

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 10, 2018, 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 31, 2018, 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 31, 2018, 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 2019.

Passed by the Jerome Town Council, this 31 day of July, 2018.

APPROVED:

Frank Vander Horst, Mayor

ATTEST:

Candace B. Gallagher, Clerk

TOWN OF JEROME
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	FUNDS										Total All Funds
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2018	1,676,790	967,851	0	35,000	23,000	707,500	1,685,000			5,095,141	
2018	1,588,132	390,002	0	0	6,932	686,808	0			2,671,874	
2019	806,400			35,000		105,000				946,400	
2019	47,500									47,500	
2019										0	
2019	1,810,127	1,730,900	0	0	22,500	588,100	1,318,000			5,469,627	
2019	0	0	0	0	0	0	0			0	
2019	0	0	0	0	0	0	0			0	
2019	0	203,300	0	5,000	0	19,300	428,000			655,600	
2019	650,600	0	0	0	0	5,000	0			655,600	
2019											
2019											
2019											
2019											
2019											
2019											
2019	2,013,427	1,934,200	0	40,000	22,500	707,400	1,746,000			6,463,527	
2019	1,901,027	1,934,200	0	40,000	22,500	698,400	1,686,000			6,282,127	

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

	2018	2019
\$	5,095,141	\$ 6,282,127
\$	5,095,141	\$ 6,282,127
\$	5,095,141	\$ 6,282,127
\$	5,095,141	\$ 6,282,127

* 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 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 86,329	\$ 88,243
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) Current year's levy	\$ 47,500	\$
(2) Prior years' levies	1,853	\$
(3) Total primary property taxes	49,353	\$
B. Secondary property taxes	\$	\$
(1) Current year's levy	\$	\$
(2) Prior years' levies	\$	\$
(3) Total secondary property taxes	\$	\$
C. Total property taxes collected	\$ 49,353	\$
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.8415	0.8011
(2) Secondary property tax rate	\$	\$
(3) Total city/town tax rate	0.8415	0.8011
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating NO 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 944,000	\$ 1,020,000	1,050,000
Licenses and permits			
Business Licenses	8,000	8,825	9,000
Utility Franchises	21,000	16,993	18,000
Building Permits	5,000	5,153	5,500
Commercial Filming Fees	1,200	927	1,500
Intergovernmental			
State Sales Tax	42,673	42,673	45,363
Urban Revenue Share	185,769	185,784	181,644
Vehicle License Tax	29,169	32,184	31,248
Yavapai County Library	19,685	19,635	19,858
Charges for services			
Utility reimbursements	5,000	4,209	4,500
Rental Income	76,115	76,115	78,522
Planning & Zoning Fees	1,500	2,102	2,500
Parking Revenue			50,000
Police Services	10,500	6,977	7,500
Fire Services	23,000	74,902	57,500
Fines and forfeits			
Fines and Forfeitures	66,000	59,162	60,000
Dedicated Police Revenue from court fees	2,500	2,076	2,100
Interest on investments			
Interest earned	150	220	250

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
In-lieu property taxes			
Contributions			
Voluntary contributions	3,000	1,371	4,500
Miscellaneous			
Sale of assets	5,000	2,870	10,000
Administrative charges to other funds	155,929	155,929	162,642
Other miscellaneous revenues	4,000	3,000	8,000
Total General Fund	\$ 1,609,190	\$ 1,721,107	\$ 1,810,127

SPECIAL REVENUE FUNDS

Highway User Revenue Fund:	\$	\$	\$
Highway User Revenue	38,451	37,300	39,420
HURF Interest	100	159	180
	\$ 38,551	37,459	39,600
Capital Grants Fund:	\$	\$	\$
Various Capital Grants	330,000	65,500	1,062,500
	\$ 330,000	65,500	1,062,500
Operating Grants Fund:	\$	\$	\$

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Various Operating Grants	491,500	249,500	628,800
	\$ 491,500	\$ 249,500	\$ 628,800
	\$	\$	\$
Total Special Revenue Funds	\$ 860,051	\$ 352,459	\$ 1,730,900

DEBT SERVICE FUNDS

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

Firefighter's Pension & Relief Fund:	\$ _____	\$ _____	\$ _____
Fund revenues	23,000	18,024	22,500
	\$ 23,000	\$ 18,024	\$ 22,500
Total Permanent Funds	\$ 23,000	\$ 18,024	\$ 22,500

ENTERPRISE FUNDS

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Water:			
Water service fees	\$ 177,000	180,000	191,000
Other water revenue	3,000	2,817	3,000
	\$ 180,000	182,817	194,000
Sewer:			
Sewer service fees	\$ 181,250	187,500	201,000
Other sewer revenue	250	75	100
Sewer emergency funds	10,000		
	\$ 191,500	187,575	201,100
Sanitation:			
Sanitation service fees	\$ 186,500	192,000	192,000
Other sanitation revenue	1,000	345	1,000
	\$ 187,500	192,345	193,000
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 559,000	\$ 562,737	\$ 588,100

* 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			1,000,000
Excess City Sales Tax	1,500,000		100,000
Wildlands fire fees	50,000		90,000
	30,000		

SCHEDULE C

TOWN OF JEROME
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Parking revenue	50,000		50,000
Other contingency revenues	10,000		57,000
	\$ 1,640,000	\$	1,297,000
Enterprise Fund Contingencies:			
Water service and connection fees	10,000	2,500	10,000
Sewer service and connection fees	11,000		11,000
	\$ 21,000	\$ 2,500	21,000
	\$	\$	
	\$	\$	
Total Internal Service Funds	\$ 1,661,000	\$ 2,500	\$ 1,318,000
TOTAL ALL FUNDS	\$ 4,712,241	\$ 2,656,827	\$ 5,469,627

* 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 2019

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2019 SOURCES	2019 <USES>	2019 IN	2019 <OUT>
GENERAL FUND				
Transfer to Water	\$	\$		11,300
Transfer to Sewer				5,800
Transfer to Sanitation				2,200
Transfer to Operating Grants fund				56,000
Transfer to Capital Grants fund				21,000
Transfer to Contingency Fund (if needed)				428,000
Transfer to HURF				126,300
Total General Fund	\$	\$	\$	650,600
SPECIAL REVENUE FUNDS				
HURF - Transfer from General Fund	\$	\$	126,300	
Operating Grants - Transfer from General Fund			56,000	
Capital Grants - Transfer from General Fund			21,000	
Total Special Revenue Funds	\$	\$	203,300	
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$		
CAPITAL PROJECTS FUNDS				
Capital Fund - Transfer from Enterprise Fund	\$	\$	5,000	
Total Capital Projects Funds	\$	\$	5,000	
PERMANENT FUNDS				
Total Permanent Funds	\$	\$		
ENTERPRISE FUNDS				
WATER - Transfer from General Fund	\$	\$	11,300	
SEWER - Transfer from General fund			5,800	
SANITATION - Transfer from General Fund			2,200	
SANITATION - Transfer to Capital Fund				5,000
Total Enterprise Funds	\$	\$	19,300	5,000
CONTINGENCY FUNDS				
Transfer from General Fund (if needed)			428,000	
Total Internal Service Funds	\$	\$	428,000	
TOTAL ALL FUNDS	\$	\$	655,600	655,600

TOWN OF JEROME
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENSES* 2018	BUDGETED EXPENSES/ EXPENSES 2019
GENERAL FUND				
General Government	\$ 447,256	\$	415,444	508,711
Magistrate Court	87,902		79,918	78,161
Police	440,894	5,000	451,198	474,391
Fire	255,381	43,000	318,795	346,943
Library	82,875		82,423	96,652
Planning & Zoning	94,693		92,055	91,507
Parks	18,362		14,844	20,251
Properties	198,415		132,303	284,411
Youth	3,012		1,352	
Total General Fund	\$ 1,628,790	\$ 48,000	\$ 1,588,132	\$ 1,901,027
SPECIAL REVENUE FUNDS				
HURF	\$ 146,351	\$	88,502	165,900
Capital Grants	330,000		47,000	1,083,500
Operating Grants	491,500		254,500	684,800
Total Special Revenue Funds	\$ 967,851	\$	\$ 390,002	\$ 1,934,200
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital fund	\$ 35,000	\$		40,000
Total Capital Projects Funds	\$ 35,000	\$	\$	\$ 40,000
PERMANENT FUNDS				
Fire Dept. P&R	\$ 23,000	\$	6,932	22,500
Total Permanent Funds	\$ 23,000	\$	\$ 6,932	\$ 22,500
ENTERPRISE FUNDS				
Water	\$ 301,500	\$	267,164	254,300
Sewer	217,500		225,418	242,900
Sanitation	188,500		194,226	201,200
Total Enterprise Funds	\$ 707,500	\$	\$ 686,808	\$ 698,400
CONTINGENCY FUNDS				
General Fund contingencies	\$ 1,712,000	\$ (48,000)	\$	1,640,000
Utilities Fund contingencies	21,000			46,000
Total Internal Service Funds	\$ 1,733,000	\$ (48,000)	\$	\$ 1,686,000
TOTAL ALL FUNDS	\$ 5,095,141	\$	\$ 2,671,874	\$ 6,282,127

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
General Government				
General Fund	\$ 447,256	\$	\$ 415,444	\$ 508,711
Operating Grants Fund	295,000		220,000	481,000
Contingency Fund	68,000			60,000
Capital Grants				250,000
Department Total	\$ 810,256	\$	\$ 635,444	\$ 1,299,711
Magistrate Court				
General Fund	\$ 87,902	\$	\$ 79,918	\$ 78,161
Department Total	\$ 87,902	\$	\$ 79,918	\$ 78,161
Police				
General Fund	\$ 440,894	\$ 5,000	\$ 451,198	\$ 474,391
Operating Grants fund	16,500		14,500	4,800
Department Total	\$ 457,394	\$ 5,000	\$ 465,698	\$ 479,191
Fire				
General Fund	\$ 255,381	\$ 43,000	\$ 293,795	\$ 346,943
Operating Grants fund	120,000		25,000	169,000
Capital Grants fund				600,000
Contingency Fund	39,000	(43,000)		164,000
Department Total	\$ 414,381	\$	\$ 318,795	\$ 1,279,943
Library				

General Fund	\$	82,875	\$		\$	82,423	\$	96,652
Contingency Fund		5,000						2,000
Department Total	\$	87,875	\$		\$	82,423	\$	98,652
Planning & Zoning								
General Fund	\$	94,693	\$		\$	92,055	\$	91,507
Department Total	\$	94,693	\$		\$	92,055	\$	91,507
Parks								
General Fund	\$	18,362	\$		\$	14,644	\$	20,251
Department Total	\$	18,362	\$		\$	14,644	\$	20,251
Properties								
General Fund	\$	198,415	\$		\$	132,303	\$	284,411
Capital Grants Fund		330,000				47,000		233,500
Operating Grants Fund		60,000						30,000
Contingency Fund		1,500,000						1,255,000
Department Total	\$	2,088,415	\$		\$	179,303	\$	1,802,911
Youth								
General Fund	\$	3,012	\$		\$	1,352	\$	
Department Total	\$	3,012	\$		\$	1,352	\$	
Water								
Utilities Fund	\$	301,500	\$		\$	267,164	\$	254,300
Contingency Fund		10,000						35,000
Department Total	\$	311,500	\$		\$	267,164	\$	289,300
Sewer								
Utilities Fund	\$	217,500	\$		\$	225,418	\$	242,900
Contingency Fund		11,000						11,000
Genl Fund Contingencies								154,000
Department Total	\$	228,500	\$		\$	225,418	\$	407,900

Sanitation			
Utilities Fund	\$ 193,500	\$	199,226
Capital Fund	35,000		40,000
Department Total	\$ 228,500	\$	199,226
HURF			
HURF Fund	\$ 146,351	\$	88,502
Contingency fund	100,000		5,000
Department Total	\$ 246,351	\$	88,502
General Government			
Fiduciary Fund	\$ 23,000	\$	6,932
Department Total	\$ 23,000	\$	6,932

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	15	\$ 893,000	69,150	137,500	\$	\$ 1,099,650
SPECIAL REVENUE FUNDS						
HURF	1	28,500	2,250	6,150	\$	36,900
Total Special Revenue Funds	1	28,500	2,250	6,150	\$	36,900
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	2	62,300	4,900	13,500	\$	80,700
Sewer	1	33,750	2,700	7,300	\$	43,750
Sanitation	2	53,800	4,250	11,550	\$	69,600
Total Enterprise Funds	5	149,850	11,850	32,350	\$	194,050
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	21	1,071,350	83,250	176,000	\$	1,330,600