

Official Budget Forms

TOWN OF JEROME

Fiscal year 2022

TOWN OF JEROME

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Town of Jerome

Resolution for the Adoption of the Budget

Fiscal year 2022

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 June 8, 2021, 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 June 29, 2021, 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

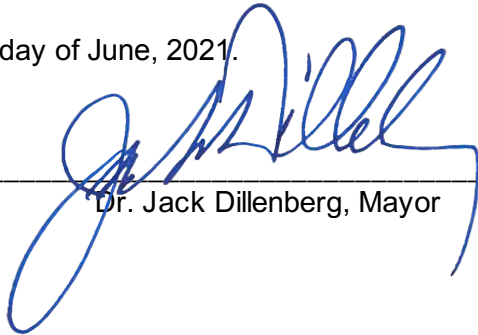
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on June 29, 2021 at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

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.


Passed by the Jerome Town Council, this 29th day of June, 2021.

APPROVED:



Dr. Jack Dillenberg, Mayor

ATTEST:



Candace B. Gallagher, Clerk

Town of Jerome
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

Fiscal year	2021-2022	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	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	1,945,972	2,221,894	0	50,000	24,500	726,500	1,723,500	6,692,366
2021	Actual Expenditures/Expenses**	E	2	1,757,450	522,700	0	0	23,500	585,215	120,700	3,009,565
2022	Fund Balance/Net Position at July 1***		3	947,603	103,174		50,000		198,789		1,299,566
2022	Primary Property Tax Levy	B	4	47,500							47,500
2022	Secondary Property Tax Levy	B	5								0
2022	Estimated Revenues Other than Property Taxes	C	6	2,009,911	3,779,104	0	0	24,500	566,550	2,287,175	8,667,240
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	30,000	99,500	0	10,000	0	80,000	0	219,500
2022	Interfund Transfers (Out)	D	10	59,500	150,000	0	0	0	10,000	0	219,500
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement										0
	Maintained for Future Capital Projects										0
	Maintained for Future Financial Stability										0
											0
											0
2022	Total Financial Resources Available		12	2,975,514	3,831,778	0	60,000	24,500	835,339	2,287,175	10,014,306
2022	Budgeted Expenditures/Expenses	E	13	2,303,021	3,811,104	0	60,000	24,500	800,550	2,287,175	9,286,350

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

	2021	2022
1	\$ 6,692,366	\$ 9,286,350
2		
3	6,692,366	9,286,350
4		
5	\$ 6,692,366	\$ 9,286,350
6	\$ 6,692,366	\$ 9,286,350

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 2022

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>92,972</u>	\$ <u>94,894</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>
<u>Property tax judgment</u>	_____	_____
B. Secondary property taxes	_____	_____
<u>Property tax judgment</u>	_____	_____
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	_____ 0.7480	_____ 0.7166
<u>Property tax judgment</u>	_____	_____
(2) Secondary property tax rate	_____	_____
<u>Property tax judgment</u>	_____	_____
(3) Total city/town tax rate	_____ 0.7480	_____ 0.7166
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.

TOWN OF JEROME
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 850,000	\$ 1,200,000	\$ 1,100,000
Licenses and permits			
Business Licenses	6,000	4,000	5,000
Utility Franchises	17,000	15,400	15,000
Building Permits	5,000	4,000	8,000
Commercial Filming Fees			350
Intergovernmental			
State Sales Tax	41,246	53,800	53,424
Urban Revenue Share	214,371	214,371	195,714
Vehicle License Tax	33,971	38,500	34,816
Yavapai County Library	19,000	20,000	24,721
Charges for services			
Utility Reimbursements	5,000	4,200	4,500
Rental Income	78,522	78,522	78,522
Planning & Zoning Fees	3,000	2,800	5,000
Police Services	20,000	32,500	70,000
Fire Services	118,000	91,200	150,000
Fines and forfeits			
Fines and Forfeitures	60,000	66,400	73,000
Dedicated Police Revenue from Court Fees	2,000	2,120	2,000
Court Security Fund Revenue	12,000	9,400	10,000
Interest on investments			
Interest Earned	1,800	1,350	1,500
In-lieu property taxes			
Contributions			
Voluntary contributions		2,600	1,500
Library contributions	1,500	1,035	1,000
Miscellaneous			
Sale of Assets	9,000	2,650	7,500
Administrative Charges to Other Funds	159,062	159,062	164,864
Other Miscellaneous Revenue	5,000	3,000	3,500
Total General Fund	\$ 1,661,472	\$ 2,006,910	\$ 2,009,911

* 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

TOWN OF JEROME
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 24,500	\$ 25,170	\$ 24,500
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ 24,500	\$ 25,170	\$ 24,500
Enterprise Funds			
Water:	\$ _____	\$ _____	\$ _____
Water Service Fees	170,000	170,150	180,000
Other Water Revenue	8,000	220	1,000
Connection Fees	5,000	5,000	5,000
_____	\$ 183,000	\$ 175,370	\$ 186,000
Sewer:	\$ _____	\$ _____	\$ _____
Sewer Service Fees	180,400	170,800	185,000
Interest Earnings	100	35	50
Connection Fees	5,500	5,500	5,500
_____	\$ 186,000	\$ 176,335	\$ 190,550
Sanitation:	\$ _____	\$ _____	\$ _____
Sanitation Service Fees	188,000	170,300	189,000
Other Sanitation Revenue	1,000	714	1,000
_____	\$ 189,000	\$ 171,014	\$ 190,000
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 558,000	\$ 522,719	\$ 566,550

* 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

TOWN OF JEROME
Revenues Other than Property Taxes
Fiscal Year 2022

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Excess City Sales Tax	400,000		219,390
Wildland Fire Fees	80,000	110,400	100,000
Parking Revenue	80,000		
Other Contingency Revenue	42,500		362,500
DEMA/FEMA COVID Reimbursement			30,000
	\$ 1,602,500	\$ 110,400	\$ 1,711,890
Enterprise Fund Contingencies:	\$	\$	\$
American Rescue Act Funds			54,285
Water Service & Connection Fees	10,000		10,000
Sewer Service & Connection Fees	11,000		11,000
Loan for Wastewater Engineering	100,000		500,000
	\$ 121,000	\$	\$ 575,285
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Contingencies Funds	\$ 1,723,500	\$ 110,400	\$ 2,287,175
Total all Funds	\$ 6,142,366	\$ 3,085,699	\$ 8,667,240

* 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 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Public Safety - Transfer from Parking	\$	\$	\$ 30,000	\$
General Fund - Transfer to HURF				59,500
Total General Fund	\$	\$	\$ 30,000	\$ 59,500
Special Revenue Funds				
Parking Fund - Transfer to Water	\$	\$	\$	\$ 40,000
Parking Fund - Transfer to Sewer				40,000
Parking Fund - Transfer to HURF				40,000
Parking Fund - Transfer to Public Safety				30,000
HURF - Transfer from General Fund			59,500	
HURF - Transfer from Parking Fund			40,000	
Total Special Revenue Funds	\$	\$	\$ 99,500	\$ 150,000
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
Capital Fund - Transfer from Sanitation	\$	\$	\$ 10,000	\$
Total Capital Projects Funds	\$	\$	\$ 10,000	\$
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water - Transfer from Parking Fund	\$	\$	\$ 40,000	\$
Sewer - Transfer from Parking Fund			40,000	
Sanitation - Transfer to Capital Fund				10,000
Total Enterprise Funds	\$	\$	\$ 80,000	\$ 10,000
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$	\$	\$ 219,500	\$ 219,500

TOWN OF JEROME
Expenditures/Expenses by Fund
Fiscal year 2022

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
General Government	\$ 487,051	\$	\$ 471,000	\$ 613,334
Magistrate Court	87,432		84,500	112,855
Police	568,549		540,000	653,327
Fire	378,164		335,000	459,869
Library	96,224		81,500	94,633
Planning & Zoning	105,596		94,500	116,107
Parks	18,094		14,500	22,238
Properties	204,862		136,450	230,658
Total General Fund	\$ 1,945,972	\$	\$ 1,757,450	\$ 2,303,021
Special Revenue Funds				
HURF	\$ 148,324	\$	\$ 93,600	\$ 221,934
Capital Grants	1,562,670		287,650	2,856,170
Operating Grants	420,900		78,000	633,000
Parking	90,000		63,450	100,000
Total Special Revenue Funds	\$ 2,221,894	\$	\$ 522,700	\$ 3,811,104
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
Capital Fund	\$ 50,000	\$	\$	\$ 60,000
Total Capital Projects Funds	\$ 50,000	\$	\$	\$ 60,000
Permanent Funds				
Fire Dept. Pension & Relief	\$ 24,500	\$	\$ 23,500	\$ 24,500
Total Permanent Funds	\$ 24,500	\$	\$ 23,500	\$ 24,500
Enterprise Funds				
Water	\$ 271,000	\$	\$ 193,850	\$ 308,000
Sewer	255,500		215,600	279,550
Sanitation	200,000		175,765	213,000
Total Enterprise Funds	\$ 726,500	\$	\$ 585,215	\$ 800,550
Contingency Funds				
General Fund Contingency	\$ 1,602,500	\$	\$ 120,700	\$ 1,711,890
Utility Fund Contingency	121,000			575,285
Total Internal Service Funds	\$ 1,723,500	\$	\$ 120,700	\$ 2,287,175
Total all Funds	\$ 6,692,366	\$	\$ 3,009,565	\$ 9,286,350

* 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 2022

	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
Department/Fund	2021	2021	2021	2022
General Government				
General Fund	\$ 487,051	\$	\$ 471,000	\$ 613,334
Operating Grants Fund	100,000			300,000
Contingency Fund	39,000			74,390
Capital Grants Fund	50,000			1,050,000
Department Total	\$ 676,051	\$	\$ 471,000	\$ 2,037,724
 List Department:				
Magistrate Court				
General Fund	\$ 87,432	\$	\$ 84,500	\$ 112,855
Department Total	\$ 87,432	\$	\$ 84,500	\$ 112,855
 List Department:				
Police				
General Fund	\$ 568,549	\$	\$ 540,000	\$ 653,327
Operating Grants Fund	20,400		17,500	73,500
Department Total	\$ 588,949	\$	\$ 557,500	\$ 726,827
 List Department:				
Fire				
General Fund	\$ 378,164	\$	\$ 335,000	\$ 459,869
Operating Grants Fund	130,500		15,000	48,500
Contingency Fund	80,000		105,000	100,000
Fire Dept. Pension & Relief	24,500		23,500	24,500

Department Total	\$ 613,164	\$	\$ 478,500	\$ 632,869

List Department:
Library

General Fund	\$ 96,224	\$	\$ 81,500	\$ 94,633
Contingency	2,500			2,500
Department Total	\$ 98,724	\$	\$ 81,500	\$ 97,133

List Department:
Planning & Zoning

General Fund	\$ 105,596	\$	\$ 94,500	\$ 116,107
Operating Grants Fund				20,000
Department Total	\$ 105,596	\$	\$ 94,500	\$ 136,107

List Department:
Parks

General Fund	\$ 18,094	\$	\$ 14,500	\$ 22,238
Capital Grants	30,000			
Department Total	\$ 48,094	\$	\$ 14,500	\$ 22,238

List Department:
Properties

General Fund	\$ 204,862	\$	\$ 136,450	\$ 230,658
Capital Grants Fund	623,500		185,000	997,000
General Fund Contingencies	81,000			1,347,500
Operating Grants Fund	90,000			120,000

Department Total	\$ 999,362	\$	\$ 321,450	\$ 2,695,158

List Department:
Water

Enterprise Fund	\$ 271,000	\$	\$ 193,850	\$ 308,000
Operating Grants Fund	50,000		70	41,000
Capital Grants Fund	359,170		55,500	309,170
Utilities Contingencies Fund	10,000			10,000
General Fund Contingencies				40,000
Department Total	\$ 690,170	\$	\$ 249,420	\$ 708,170

List Department:
Sewer

Enterprise Fund	\$ 255,500	\$	\$ 215,600	\$ 279,550
Operating Grants Fund	30,000		12,500	30,000
Utilities Contingencies Fund	111,000			565,285
Department Total	\$ 396,500	\$	\$ 228,100	\$ 874,835

List Department:
Sanitation

Enterprise Fund	\$ 200,000	\$	\$ 175,765	\$ 213,000
Capital Fund	50,000			60,000
General Contingencies Fund	50,000			50,000
Department Total	\$ 300,000	\$	\$ 175,765	\$ 323,000

List Department:
HURF

HURF Fund	\$ 148,324	\$	\$ 93,600	\$ 221,934
Capital Grants Fund	500,000			500,000
General Fund Contingencies	276,000			100,000

Department Total	\$ 924,324	\$	\$ 93,600	\$ 821,934

List Department:

Parking				
Parking Fund	\$ 90,000	\$	\$ 63,450	\$ 100,000
General Fund Contingencies	80,000			
Department Total	\$ 170,000	\$	\$ 63,450	\$ 100,000

* 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 2022

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	15	\$ 793,623	\$	\$ 164,430	\$ 84,652	\$ 1,042,705
Special Revenue Funds						
HURF	1	\$ 33,507	\$	\$ 10,662	\$ 2,656	\$ 46,825
Total Special Revenue Funds	1	\$ 33,507	\$	\$ 10,662	\$ 2,656	\$ 46,825
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Water	2	\$ 73,200	\$	\$ 23,291	\$ 5,802	\$ 102,293
Sewer	1	39,693	\$	12,630	3,146	55,469
Trash	1	63,148	\$	20,092	5,005	88,245
Total Enterprise Funds	4	\$ 176,041	\$	\$ 56,013	\$ 13,953	\$ 246,007
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	20	\$ 1,003,171	\$	\$ 231,105	\$ 101,261	\$ 1,335,537