

TOWN OF JEROME

POST OFFICE BOX 335, JEROME, ARIZONA 86331
(928) 634-7943 www.jerome.az.gov

AGENDA SPECIAL MEETING OF THE JEROME TOWN COUNCIL COUNCIL CHAMBERS, JEROME TOWN HALL TUESDAY, JUNE 29, 2021 AT 7:00 PM

Pursuant to A.R.S. 38-431.02 notice is hereby given to the members of the Council and to the General Public that the Jerome Town Council plans to hold the above meeting. Persons with a disability may request an accommodation such as a sign language interpreter by contacting Rosa Cays, Deputy Clerk, at 928-634-7943. Requests should be made early enough to allow time to arrange the accommodation.

A copy of the full public meeting packet may be reviewed at the offices of Jerome Town Hall during normal business hours, and on the Town's website at www.jerome.az.gov.

ITEM #1:	CALL TO ORDER/ROLL CALL Mayor/Chairperson to call meeting to order. Town Clerk to call and record the roll.	
ITEM #2:	PUBLIC HEARING ON 2021-22 BUDGET AND TAX LEVY Council will conduct a public hearing on the proposed 2021-22 budget and tax levy for the Town of Jerome. Any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy. Comments may also be emailed to c.gallagher@jerome.az.gov up to 5 p.m. on June 29. No increase in the tax levy is proposed.	Sponsored by Mayor Jack Dillenberg Discussion; Possible Action
ITEM #3:	RESOLUTION #619: ADOPTING THE 2021-22 BUDGET Following the public hearing, Council may approve Resolution #619, adopting the final budget for the Town of Jerome for the fiscal year ending June 30, 2022.	Sponsored by Mayor Jack Dillenberg Discussion; Possible Action
ITEM #4:	ADJOURNMENT	

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that this notice and agenda was posted at the following locations on or before _____ on _____ in accordance with the statement filed by the Jerome Town Council with the Jerome Town Clerk.

970 Gulch Road, side of Gulch Fire Station, exterior posting case
600 Clark Street, Jerome Town Hall, exterior posting case
120 Main Street, Jerome Post Office, interior posting case

Rosa Cays, Deputy Town Clerk

RESOLUTION NO. 619

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 2021

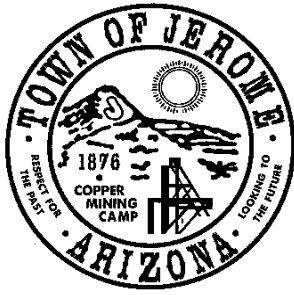
Passed by the Jerome Town Council, this ____ day of _____.

APPROVED:

Dr. Jack Dillenberg, Mayor

ATTEST:

Candace B. Gallagher, Clerk



TOWN OF JEROME

POST OFFICE BOX 335, JEROME, ARIZONA 86331
(928) 634-7943 FAX (928) 634-0715

Founded 1876
Incorporated 1899

MEMO

FROM: Candace Gallagher, Town Manager/Clerk
TO: Mayor and Council
SUBJECT: Final adoption: 2021-22 Town budget
DATE: June 21, 2021

Here is our 2021-22 budget as presented for final adoption.

As drafted:

- The budget will utilize \$215,000 of our estimated accumulated general fund balance and \$164,000 of our estimated accumulated utility fund balance, retaining reserves of over \$732,000 (general fund) and over \$34,000 (utilities fund). The estimated general fund balance remaining constitutes 33.7% of general fund operating expenses, which conforms to the recommendations of prior councils that at least 25% be retained. Please see the "Fund Balance Recap" sheet for additional details. We are also able to utilize fund balance in the HURF budget due to a large one-time receipt during FY20.
- No increases in sales tax or utility fees are anticipated in this draft.
- In this draft, there is no subsidy needed from the General Fund to the Utilities Fund. Instead, we are using utility fund balance, plus a transfer of \$40,000 each to the Water and Sewer budgets from our new Parking Fund.
- The Parking Fund is also transferring \$30,000 to the General Fund budget to subsidize public safety expenditures.
- The Sanitation budget includes a \$10,000 transfer to the Capital Fund toward the eventual purchase of a garbage truck. After this transfer, we will have accumulated \$60,000, enough for a substantial down payment if needed.

Generally speaking, routine expenditures and revenues have been budgeted based on prior history and upcoming needs. We attempt to be conservative in budgeting our revenues, so as not to spend money that we don't have. With respect to expenditures, we try to be realistic yet conservative in budgeting for "controllable" expenses while budgeting sufficiently to accommodate unanticipated situations and emergencies in areas that are difficult to predict, such as repairs and maintenance.

More details:

WAGES AND BENEFITS:

- This budget includes an across-the-board cost of living adjustment of 2.3%, equivalent to the Social Security Administration's COLA, plus one percent. Public safety wages have been adjusted as per recommendations of each Chief.
- The budget includes a \$2/hour stipend for public safety employees who reside within town limits. This does not apply to the two Chiefs, who are required by Code to live in town.

GENERAL FUND REVENUES:

- Anticipated sales tax revenues have been increased from the prior year, when they were conservatively budgeted due to the pandemic, yet exceeded our expectations.
- Updated state shared revenue estimates have been provided by the League (State sales tax, State Urban Revenue sharing, vehicle license tax and HURF revenues) and have been incorporated in this draft.
- As in the past, administration charges to the utility and streets funds are calculated to reallocate a portion of administrative salaries and overhead expenses to the water, sewer, sanitation and streets (HURF) budgets.

GENERAL GOVERNMENT EXPENSES:

- We have included \$4,500 for participation in the Cottonwood Area Transit system, which we hope to establish during FY22. This was budgeted last year but interrupted by COVID.
- The Chamber of Commerce has submitted a request to spend \$25,000 during FY22 as the tourism portion of the added bed tax. This is reflected in the \$10,000 line item under General Government titled "Tourism – from bed tax," and in administrative salaries for a weekend shuttle driver.
- We have included \$6,000 for a high quality A/V system to live stream Council and board meetings and improve the quality of recorded transcripts.
- \$50,000 is included for "Allowance for preservation of historic buildings."
- \$10,000 has been included for the purchase of a UTV for use by administration, which will be available also to our public works, fire and police departments if needed.

MAGISTRATE COURT:

- We have included \$15,000 revenue from parking tickets.
- A new "Court Security Fund" has been established, with offsetting revenues and expenditures.
- The court's required triennial audit is also included in this year's budget.
- We have included a provision for an added part-time court clerk.

POLICE DEPARTMENT:

- The budget includes the purchase of one new police vehicle.

FIRE DEPARTMENT EXPENSES:

- The budget includes \$10,000 for fire mitigation activities above and beyond what will be reimbursed through the Firewise program.
- Budgeted wildlands wages and payroll taxes are reimbursed by wildlands revenues.

PARKS EXPENSES:

- The budget includes \$2,000 for restoration of the grass in Upper Park.

PROPERTIES EXPENSES:

- The Properties budget includes, under Repairs and Maintenance, the following:
 - Routine building maintenance - \$20,000
 - Routine infrastructure maintenance - \$3,000
 - School Street access – wall and steps repair - \$50,000 (to supplement grant funds of \$61,000).
 - Hotel Jerome front window repair - \$20,000
 - Repairs to the overflow ditch - \$10,000

WATER DEPARTMENT REVENUES & EXPENSES:

- Revenues have been returned to pre-pandemic levels.
- We are including under revenue a \$40,000 contribution from the parking fund.

- Infrastructure Repairs & Maintenance have been budgeted as follows:
 - Routine maintenance (as needed): \$25,000 (includes regulators)
 - Water line replacement on First Avenue: \$13,000
 - Live taps for the Clark Street regulator: \$25,500
 - Springs maintenance: \$16,500
 - Springs security: \$15,000 (includes gating)
 - Water tank inspection and cleaning: \$3,500

SEWER DEPARTMENT REVENUES & EXPENSES:

- Revenues have been returned to pre-pandemic levels.
- We are including under revenue a \$40,000 contribution from the Parking Fund.
- The budget includes \$25,000 for preliminary engineering relative to sewer plant upgrades.
- Sewer bonds will be paid off prior to July 1, therefore no debt service is included.
- Infrastructure Repairs & Maintenance have been budgeted as follows:
 - Routine maintenance (as needed): \$15,000
 - Sewer line replacement – Hull & Jerome: \$33,000

HURF (STREETS) REVENUES AND EXPENSES:

- We are including under revenue a \$40,000 contribution from the Parking Fund.
- \$10,000 has been budgeted for routine street maintenance. This includes repairs to North Drive.
- \$15,000 has been included for paving the parking lot across from the Spirit Room.
- \$10,000 has been included for street patching.
- \$5,000 has been included for a lighted speed limit sign (“Your Speed Is ...”) on 89A.
- \$50,000 has been included to design and construct permanent public restrooms.
- \$15,000 has been included to maintain Portajohns until a permanent restroom has been constructed.

PARKING FUND EXPENSES:

- We have provided for transfers of \$40,000 each to the water, sewer and street budgets toward infrastructure costs.
- We have provided a transfer of \$30,000 to the general fund toward public safety costs.
- \$15,000 has been included for the purchase of a UTV for use in parking enforcement.
- The budget includes a provision for one additional part-time parking enforcement officer.

OPERATING & CAPITAL GRANTS:

- We are including grant funding as follows:
 - Various police grants (GOHS, RICO, Safety equipment) - \$73,500
 - Various fire grants (Firehouse Subs, 100 Club, NEAMS, Title 3 fuels, Rural Fire Assistance) - \$48,500
 - USDA Search grant for wastewater engineering - \$30,000
 - Yavapai County Storm Drainage - \$120,000 (accumulation of four years of funding carried over for use in obtaining easements for our drainage project)
 - SHPO grant for design guidelines: \$20,000
 - Water planning grant (carryover): \$41,000
 - Miscellaneous operating grants TBA - \$300,000
 - CDBG guaranteed round – DUNDEE Waterline - \$309,170
 - CDBG competitive round – CENTER AVENUE improvements - \$500,000 (not yet applied for)
 - HURF Exchange funding (drainage improvements) - \$580,000
 - Yavapai Apache Nation Prop 202 funding - \$46,000 (includes carryover)
 - Carryover of two Freeport McMoRan Social Investment funding awards totaling \$61,000 for restoration of School Street access to Civic Center

- USDA Rural Development grant for window replacement at Hotel Jerome - \$56,500
- ADEQ Brownfields funding for lead paint abatement/encapsulation: \$60,000
- Grant for a healthcare clinic (also budgeted in prior year) - \$50,000
- Additional American Rescue Funds and/or State/Federal aid (TBD) - \$1,000,000
- Miscellaneous capital grants TBD - \$250,000

CONTINGENCIES:

We budget for contingencies so that if funds that are not anticipated in the regular budget are received, they can be spent. Contingency revenues include:

- Excess sales tax revenue
- Sale or lease of real property
- Additional library donations
- Excess wildlands fire fees
- American Rescue Act funds
- Additional Water and Sewer connection fees
- Additional use of fund balance
- Receipt of loan for additional wastewater engineering
- Reimbursement from FEMA/DEMA for COVID-related expenses

We have included the following expenditures as contingencies:

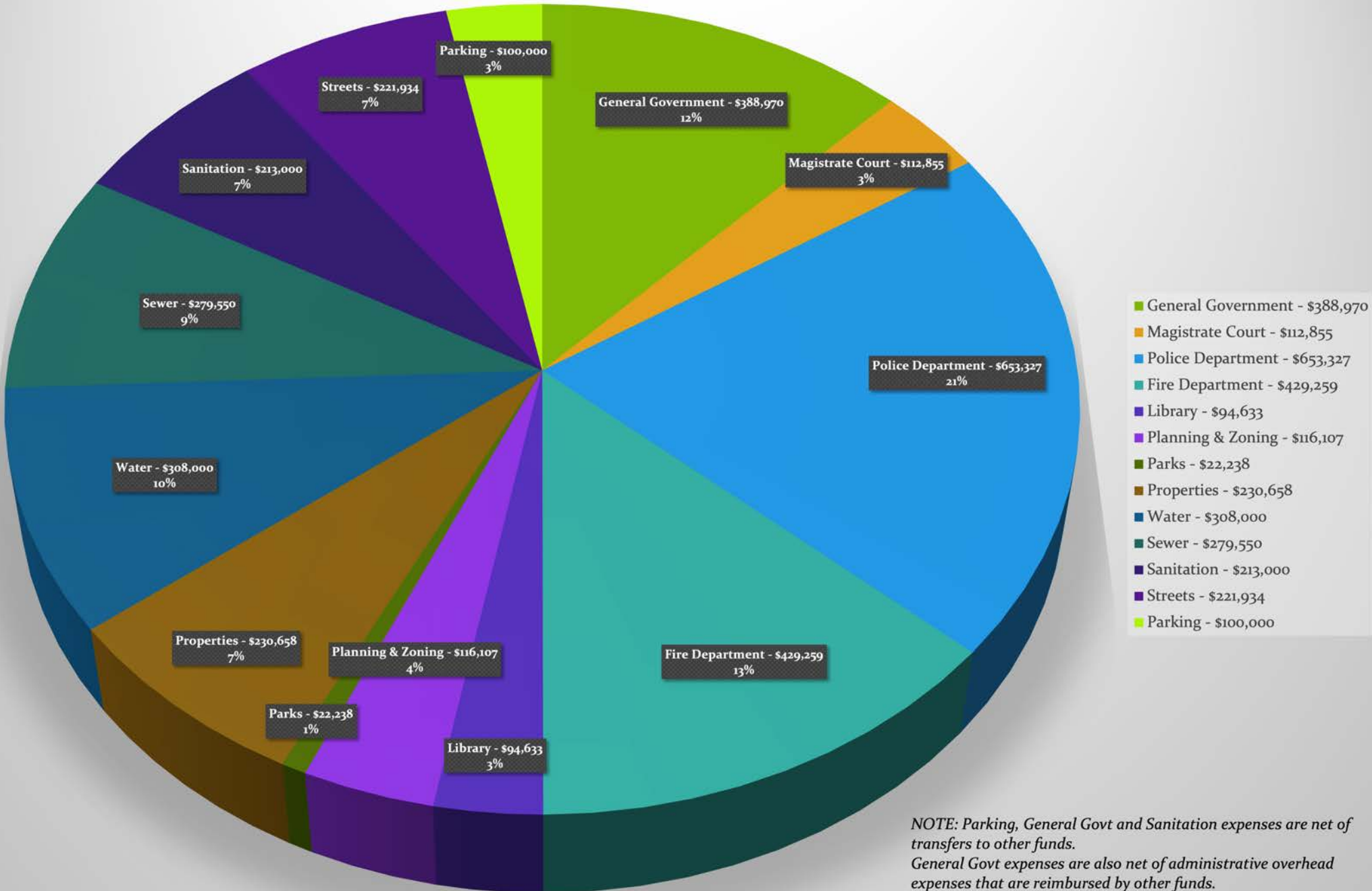
- Phase two of wastewater engineering if needed - \$500,000 (to be funded by a Design Bridge loan)
- Use of American Rescue Act Funds (allocated) - \$54,285
- \$250,000 for utility work on Center Avenue.
- \$20,000 for preliminary design work at the Hotel Jerome
- \$75,000 for repairs to the rock wall below School Street
- \$50,000 for Hampshire Avenue sidewalk repairs
- \$40,000 for purchase of a water truck (if not purchased by July 1)
- \$50,000 for the purchase of a flatbed truck
- Plus the use of any other excess sales tax, wildlands fees, donations, connection fees and/or funds from sale of real property

ACROSS ALL DEPARTMENTS:

- Fuel costs have been reallocated among departments, resulting in increases in some and a decrease in sanitation fuel costs.
- Health insurance costs have gone up.
- Annual software maintenance costs have been reallocated among departments.
- We have included start up costs for transition to a more effective governmental accounting software program, and that has been allocated among departments.
- Property and liability insurance costs have been reduced to reflect a \$31,000 dividend that will be credited against our premium by the Risk Pool.

My thanks, as always, to our amazing staff for their input and cooperation during this process.

Town of Jerome Budgeted Operating Expenses FY2022



NOTE: Parking, General Govt and Sanitation expenses are net of transfers to other funds. General Govt expenses are also net of administrative overhead expenses that are reimbursed by other funds.

FUND BALANCE RECAP:

UNRESTRICTED general fund balance @ 7/1/20, per audited financial statements	\$797,603
Plus: Anticipated surplus FY21	\$150,000
NET ESTIMATED UNRESTRICTED FUND BALANCE @ 7/1/21	\$947,603

2021-22 GENERAL FUND OPERATING EXPENSES (per draft):	2,175,611
net of capital projects and subsidies to other funds	

FUND BALANCE PERCENTAGE	43.56%
--------------------------------	---------------

Minimum fund balance per Financial Operations Manual adopted by Council: 25% of general fund operating expenses	\$543,903
---	-----------

Potentially available for use*	\$403,700
Used in this draft (excluding contingencies)	(\$215,000)

General Fund Balance remaining available for use	\$188,700
---	------------------

<i>Total General fund balance remaining</i>	<i>\$732,603</i>
<i>Percentage of GF operating expenses</i>	<i>33.7%</i>

Utilities Fund Balance @ 7/1/20	\$198,789
Plus: Anticipated surplus FY21	\$0
TOTAL ESTIMATED UTILITIES FUND BALANCE @ 7/1/21	\$198,789

Utilized in this draft	164,000
------------------------	---------

Utilities Fund Balance remaining for use	\$34,789
---	-----------------

HURF Fund Balance @ 7/1/20	\$153,174
Less: Anticipated deficit FY21	(\$50,000)
TOTAL ESTIMATED HURF FUND BALANCE @ 7/1/21	\$103,174

Utilized in this draft	82,500
------------------------	--------

HURF Fund Balance remaining for use	\$20,674
--	-----------------

Fund	Dept	Acct#		ADOPTED 2020-21	PROPOSED 2021-22
1	10		Use of General Fund fund balance	237,000	215,000
1	10	4001	Primary & Personal Prop. Tax	47,500	47,500
1	10	4005	City Sales Tax	850,000	1,100,000
1	10	4010	State Sales Tax	41,246	53,424
1	10	4015	State Urban Revenue Sharing	214,371	195,714
1	10	4030	Vehicle License Tax	33,971	34,816
1	10	4045	Business License Revenue	6,000	5,000
1	10	4050	Commercial Filming Fees	0	350
1	10	4055	Utility Franchises / Licenses	17,000	15,000
1	10	4300	Interest Earned	1,800	1,500
1	10	4400	Sale of Assets	9,000	7,500
1	10	4500	Miscellaneous Revenue	5,000	3,500
1	10	4200	Contributions	0	1,500
1	10	4600	Administration Charge to Utilities Fund	148,481	153,826
1	10	4600	Administration Charge to Streets	10,581	11,038
Total General Government Revenues				1,621,950	1,845,668
1	10	4035	Fines & Forfeitures	60,000	58,000
1	10	4035	Fines & Forfeitures - Parking Tickets	0	15,000
1	10	4037	Court Security Fund Revenue	12,000	10,000
Total Court Revenue				72,000	83,000
1	10	New	Parking Citation Revenue	0	20,000
1	10	New	Transfer from Parking Fund	0	30,000
1	10	4064	Dedicated PD Revenue from court fees	2,000	2,000
1	10	4065	Police Services Revenue	20,000	20,000
Total Police Department Revenue				22,000	72,000
1	10	4090	Fire Department Wildlands Revenue - Truck	50,000	70,000
1	10	4091	Fire Department Wildlands Revenue - Wage reimbursement	33,000	40,000
1	10	4092	Fire Department Firewise Reimbursements	25,000	30,000
1	10	4053	Fire Department Services Revenue	10,000	10,000
Total Fire Department Revenue				118,000	150,000
1	10	4020	Library Funds From Yavapai Co	19,000	24,721
1	10	4070	Civic Center Rents (bottom floor)	9,115	9,115
1	10	4200	Contributions and Miscellaneous	1,500	1,000
Total Library Revenue				29,615	34,836
1	10	4041	Planning & Zoning Fees	3,000	5,000
1	10	4040	Building Permits	5,000	8,000
Total Planning & Zoning Revenue				8,000	13,000
1	10	4080	Utility Reimbursements	5,000	4,500
1	10	4070	Property Rentals	69,407	69,407
Total Properties Revenue				74,407	73,907
Total General Fund Revenues				\$ 1,945,972	\$ 2,272,411
Total Standard and Contingency Revenue					
General Government Expenses					
1	11	5001	Salaries & Wages	229,384	237,946
1	11	5006	Longevity Bonus	1,362	1,412
1	11	5007	Payt in lieu of medical benefits	6,363	6,935
1	11	5010	FICA Match	18,139	18,841
1	11	5011	Retirement Match	16,784	17,478
1	11	5012	Health / Life Insurance	40,320	43,752
1	11	5013	Workers Compensation	1,417	1,256
1	11	5014	Unemployment Insurance	539	336
1	11	6101	Accounting & Auditing	18,000	17,000
1	11	6105	Advertising, Printing & Publishing	4,500	4,500
1	11	6110	Contract Services - ADP	5,000	0
1	11	6110	Contract Services - ArchiveSocial	4,800	4,800
1	11	6110	Contract Services - City of Phoenix tax data	600	100
1	11	6110	Contract Services - VVREO workforce housing study	500	0
1	11	6110	Contract Services - Cottonwood Area Transit	4,500	4,500
1	11	6115	Conventions and Seminars	0	4,000
1	11	6116	Training and Education	2,500	2,750
1	11	6125	Dues, Subs. & Memberships	6,600	6,000
1	11	6126	TPT Collection Fee expense (ADOR)	1,196	1,200
1	11	6130	Election Expenses	6,000	0
1	11	6155	Property & Liability Insurance	24,000	17,500
1	11	6156	Insurance Deductibles	0	1,000
1	11	6160	COVID Expenses - Lighted signs	0	0
1	11	6160	COVID Expenses - ZOOM fees	0	300

				ADOPTED 2020-21	PROPOSED 2021-22
1	11	6160	COVID Expenses - GoToMyPC	0	0
1	11	6160	COVID Expenses - Misc medical	0	600
1	11	6170	Legal	12,000	14,000
1	11	6185	Miscellaneous	4,997	4,666
1	11	6185	Miscellaneous - FRIENDS OF JEROME startup costs	1,000	1,000
1	11	6186	Bank charges	1,700	1,800
1	11	6188	Bank fees/Merch services	6,800	10,000
1	11	6190	Office Supplies	6,000	6,000
1	11	6191	Copier and Equip Lease	7,500	7,500
1	11	6192	Software and Web Expenses (annual maintenance/licenses)	8,800	11,024
1	11	6192	Software and Web Expenses: Caselle (initial)	0	6,638
1	11	6193	Computer Hardware and Service	10,000	10,000
1	11	6195	Operating Supplies	1,000	1,000
1	11	6200	Postage	5,000	5,000
1	11	6220	Rep and Maint - Vehicles	500	500
1	11	6245	Shuttle Expenses	1,500	1,500
1	11	6250	Small Tools & Minor Equipment (under \$5,000)	750	1,000
1	11	6250	Small Tools & Minor Equipment (under \$5,000) - A/V for streaming meetin	0	6,000
1	11	6265	Telephone	3,500	3,000
1	11	6275	Travel	3,000	500
1	11	6285	Tourism (from bed tax)	10,000	10,000
1	11	6286	Community Health	500	500
1	11	6287	Allowance for preservation of historic buildings	10,000	50,000
1	11	7025	Capital outlay - UTV	-	10,000
1	11	9500	Transfer to Utilities Fund - Water	0	0
1	11	9500	Transfer to Utilities Fund - Sewer	0	0
1	11	9500	Transfer to Utilities Fund - Sanitation	0	0
1	11	9500	Transfer to HURF	-	59,500
Total General Government Expenses				487,051	613,334
Magistrate Court Expenses					
1	12	5001	Salaries & Wages	66,108	78,836
1	12	5006	Longevity bonus	509	529
1	12	5010	FICA	5,096	6,071
1	12	5011	Retirement	2,307	2,308
1	12	5013	Workmen's Comp	256	262
1	12	5014	Unemployment	194	194
1	12	6037	Court Security Fund	300	10,000
1	12	6101	Accounting and Auditing	0	2,200
1	12	6110	Contract Services	7,000	7,000
1	12	6116	Training and Education	525	525
1	12	6125	Dues and Subscriptions	287	320
1	12	6185	Miscellaneous Expense	300	300
1	12	6190	Office Supplies	200	200
1	12	6191	Copier and Equipment Lease	2,250	2,310
1	12	6265	Telephone	900	900
1	12	6275	Travel	1,200	900
Total Magistrate Court Expenses				87,432	112,855
Police Department Expenses					
1	13	5001	Salaries & Wages	292,791	334,952
1	13	5006	Longevity bonus	1,527	1,845
1	13	5001	EMT/Firefighter Stipend	10,400	8,320
1	13	5010	FICA	23,311	26,401
1	13	5011	Retirement Match	34,789	31,622
1	13	5012	Health / Life Insurance	68,154	72,150
1	13	5013	Workers Compensation	22,364	23,524
1	13	5014	Unemployment	863	458
1	13	6110	Contract Services	0	500
1	13	6116	Training and Education	1,000	1,000
1	13	6120	Dispatch	35,100	36,855
1	13	6125	Dues and Subscriptions	1,200	1,200
1	13	6145	Fuel	7,500	9,000
1	13	6172	Prosecutor	24,000	24,000
1	13	6185	Miscellaneous	600	600
1	13	6192	Software Service & Support (Internet, Crimestar,+)	5,500	6,700
1	13	6193	Computer Hardware & Service	2,500	3,500
1	13	6195	Operating Supplies	2,500	2,500
1	13	6200	Postage	200	200
1	13	6220	Rep and Maint - Vehicles	7,500	7,500
1	13	6225	Rep and Maint -Equipment	1,500	7,500
1	13	6234	Police Dept Safety Equipment	2,000	2,000
1	13	6250	Small Tools & Equipment (under \$5,000)	7,000	7,000
1	13	6265	Telephone	4,000	5,200
1	13	6280	Uniforms	1,500	1,500
1	13	7025	Capital Outlay - Vehicles	10,750	37,300
Total Police Department Expenses				568,549	653,327
Fire Department Expenses					

				ADOPTED 2020-21	PROPOSED 2021-22
1	14	5001	Salaries & Wages - Chief, Duty officers	133,209	145,443
1	14	5006	Longevity bonus	806	864
1	14	5002	Wildlands wages	38,000	35,000
1	14	5003	Volunteer-Employee Per Call Personnel	19,000	31,000
1	14	5004	Fuel abatement wages	33,000	40,000
1	14	5010	FICA Match	15,492	18,154
1	14	5011	Retirement	9,833	11,371
1	14	5011-A	Retirement - Volunteer Contribution	12,000	12,000
1	14	5012	Health Insurance	32,460	44,388
1	14	5013	Workers Compensation	17,992	19,408
1	14	5014	Unemployment	822	581
1	14	6110	Contract Services	500	500
1	14	6116	Education and Training	6,000	6,000
1	14	6120	Dispatch	6,450	6,450
1	14	6125	Dues and Subscriptions	1,500	1,500
1	14	6145	Fuel	5,000	5,000
1	14	6170	Legal	500	500
1	14	6180	Medical Expenses	1,000	1,000
1	14	6181	Medical Supplies	3,000	4,500
1	14	6185	Miscellaneous	1,500	1,500
1	14	6192	Software Support and Maintenance (Internet)	900	900
1	14	6195	Operating Supplies	1,500	1,500
1	14	6220	Rep and Maint - Vehicles	16,000	20,000
1	14	6225	Rep and Maint - Equipment	5,000	5,000
1	14	6250	Small Tools & Equipment (under \$5000)	10,000	10,000
1	14	6265	Telephone	4,000	4,000
1	14	6270	Training Center Assessment	2,700	2,700
Total Fire Department Expenses				378,164	429,259
Library Expenses					
1	15	5001	Salaries & Wages	63,951	65,000
1	15	5006	Longevity bonus	698	708
1	15	5007	Payt in lieu of medical benefits	-	6,935
1	15	5010	FICA Match	4,946	5,557
1	15	5011	Retirement	3,476	3,556
1	15	5012	Health Insurance	10,656	492
1	15	5013	Workers Compensation	269	262
1	15	5014	Unemployment	288	173
1	15	6110	Contract services	1,250	1,250
1	15	6185	Miscellaneous	250	250
1	15	6190	Office Supplies	250	250
1	15	6195	Operating Supplies	3,000	3,000
1	15	6205	Print and Non-Print Materials	3,890	3,900
1	15	6225	R&M - Equipment	100	100
1	15	6250	Small Tools & Equipment (under \$5,000)	1,500	1,500
1	15	6265	Telephone (net of County contribution)	900	900
1	15	6266	E-Rate (Internet)	800	800
Total Library Expenses				96,224	94,633
Planning & Zoning Expenses					
1	16	5001	Salaries & Wages	67,032	68,558
1	16	5006	Longevity bonus	338	358
1	16	5007	Payt in lieu of medical benefits	6,726	0
1	16	5010	FICA Match	5,668	5,272
1	16	5011	Retirement Match	4,348	4,447
1	16	5012	Health / Life Insurance	0	11,580
1	16	5013	Workers Compensation	613	262
1	16	5014	Unemployment Insurance	171	103
1	16	6105	Advertising, Printing & Publishing	500	300
1	16	6115	Conventions and Seminars	500	500
1	16	6116	Training and Education	1,000	2,000
1	16	6170	Legal	15,000	18,000
1	16	6175	Map Upgrades / Copies	1,000	250
1	16	6185	Miscellaneous	300	112
1	16	6192	Software Maintenance & Support	700	2,715
1	16	6195	Operating Supplies	300	250
1	16	6250	Small Tools & Equipment (under \$5,000)	300	250
1	16	6265	Telephone	600	650
1	16	6275	Travel	500	500
Total Planning & Zoning Expenses				105,596	116,107
Parks Expenses					
1	17	5001	Salaries & Wages (incl longevity)	6,089	6,701
1	17	5010	FICA Match	466	513
1	17	5011	Retirement Match	481	531
1	17	5012	Health Insurance	1,716	2,132
1	17	5013	Workers Compensation	368	409
1	17	5014	Unemployment Insurance	14	8
1	17	6145	Fuel	50	1,300
1	17	6185	Misc. Expenses	250	283

				ADOPTED 2020-21	PROPOSED 2021-22
1	17	6192	Software Service and Support (Internet)	200	0
1	17	6195	Operating Supplies	200	350
1	17	6170	Legal	500	250
1	17	6215	Rep and Maint - Building	100	100
1	17	6220	Rep and Maint - Vehicles	2,500	1,500
1	17	6225	Rep and Maint - Equipment	0	500
1	17	6230	Rep and Maint - Infrastructure (routine)	1,500	2,000
1	17	6230	Rep and Maint - Infrastructure (grass in Upper Park)	0	2,000
1	17	6250	Small Tools & Equipment (under \$5,000)	300	300
1	17	6280	Uniforms	300	300
1	17	6285	Utilities	2,800	2,800
1	17	8040	Lease Payments	260	261
Total Parks Expenses				18,094	22,238
Properties Expenses					
1	18	5001	Salaries & Wages (incl longevity)	37,704	41,497
1	18	5010	FICA Match	2,884	3,175
1	18	5011	Retirement Match	2,976	3,289
1	18	5012	Health / Life Insurance	10,624	13,203
1	18	5013	Workers Compensation	2,278	2,533
1	18	5014	Unemployment Insurance	86	50
1	18	6110	Contract Services	8,500	10,500
1	18	6140	Engineering Fees	5,000	5,000
1	18	6145	Fuel	100	1,300
1	18	6170	Legal Services	500	300
1	18	6185	Miscellaneous Expense	1,500	1,200
1	18	6192	Software Service and Support	200	0
1	18	6195	Operating Supplies	1,200	800
1	18	6215	Rep and Maint - Buildings (routine)	20,000	20,000
1	18	6215	Rep and Maint - Buildings (special)	20,000	20,000
1	18	6220	Rep and Maint - Vehicles	2,500	1,500
1	18	6225	Rep and Maint - Equipment	0	250
1	18	6230	Rep and Maint - Infrastructure (routine)	3,000	3,000
1	18	6230	Rep and Maint - Infrastructure (repair to overflow ditch)		10,000
1	18	6230	Rep and Maint - Infrastructure (School Street access - wall and steps repa	39,000	50,000
1	18	6250	Small Tools & Equipment (under \$5,000)	250	500
1	18	6280	Uniforms	300	300
1	18	6285	Utilities	46,000	42,000
1	18	8040	Lease Payments	260	261
Total Properties Expenses				204,862	230,658
Total General Fund Expenses				1,945,972	2,272,411
Water Department Revenue					
2	50	4085	Water Usage Fees	170,000	180,000
2	50	4100	Water Connection Fees	5,000	5,000
			Transfer from PARKING FUND	30,000	40,000
			Use of UTILITY FUND BALANCE	58,000	82,000
2	50	4900	TRANSFER from General Fund	0	0
2	50	4500	Miscellaneous Water Revenue	8,000	1,000
Total Water Department Revenue				271,000	308,000
Water Department Expenses					
2	50	5001	Salaries & Wages (incl longevity)	66,509	73,199
2	50	5010	FICA Match	5,088	5,600
2	50	5011	Retirement Match	5,249	5,801
2	50	5012	Health / Life Insurance	18,741	23,290
2	50	5013	Workers Compensation	4,019	4,469
2	50	5014	Unemployment Insurance	151	89
2	50	6110	Contract Services	10,800	10,800
2	50	6116	Training and Education	400	500
2	50	6135	Permit Fees	1,800	1,800
2	50	6140	Engineering Fees	1,500	3,000
2	50	6145	Fuel	2,000	2,000
2	50	6155	Property & Liability Insurance	9,000	7,500
2	50	6170	Legal	20,000	1,750
2	50	6185	Miscellaneous Expense	338	299
2	50	6192	Software Maintenance & Support	2,800	2,807
2	50	6192	Software Maintenance & Support (one-time)		2,210
2	50	6195	Operating Supplies	3,000	3,000
2	50	6215	Rep and Maint - Building	500	500
2	50	6220	Rep and Maint - Vehicles	2,500	2,000
2	50	6225	Rep and Maint - Equipment	2,000	2,500
2	50	6230	Rep and Maint - Infrastructure (routine)	20,000	20,000
2	50	6230	Rep and Maint - Water line replacement First Avenue		13,000
2	50	6230	Rep and Maint - Live taps for Clark St regulator		25,500
2	50	6230	Rep and Maint - Infrastructure (regulators routine)	15,000	5,000
2	50	6230	Rep and Maint - Infrastructure (springs)	20,000	16,500

				ADOPTED 2020-21	PROPOSED 2021-22
2	50	6230	Rep and Maint - Water tank inspection and cleaning	0	3,500
2	50	6232	Springs Security expenses	0	5,000
2	50	6232	Springs Security - Gating	0	10,000
2	50	6240	Service Tests/System Testing	1,000	1,000
2	50	6250	Small Tools & Equipment (under \$5,000)	1,500	1,500
2	50	6271	DWR Fee	900	900
2	50	6280	Uniforms	300	300
2	50	6285	Utilities	500	500
2	50	6290	Administration charge	49,494	51,275
2	50	8041	Vehicle purchase	5,000	0
2	50	8040	Lease Payments	911	911
Total Water Department Expenses				271,000	308,000
			Sewer Department Revenue		
2	51	4085	Sewer Usage Fees	180,400	185,000
			Sewer Connection Fees	5,500	5,500
			Transfer from PARKING FUND	30,000	40,000
			Use of UTILITY FUND BALANCE	39,500	49,000
2	51	4900	TRANSFER from General Fund	0	0
2	51	4300	Interest and Investment Earnings	100	50
Total Sewer Revenue				255,500	279,550
			Sewer Department Expenses		
2	51	5001	Salaries & Wages (incl longevity)	36,065	39,693
2	51	5010	FICA Match	2,759	3,036
2	51	5011	Retirement Match	2,846	3,146
2	51	5012	Health / Life Insurance	10,162	12,629
2	51	5013	Workers Compensation	2,179	2,423
2	51	5014	Unemployment Insurance	82	48
2	51	6110	Contract Services	38,400	38,400
2	51	6135	Permit Fees	1,150	1,150
2	51	6140	Engineering Fees	25,000	25,000
2	51	6145	Fuel	2,200	2,000
2	51	6155	Property & Liability Insurance	9,000	10,000
2	51	6170	Legal	500	1,200
2	51	6185	Miscellaneous	352	319
2	51	6186	Bank fees - sewer accounts	0	0
2	51	6192	Software Maintenance and Support (annual)	2,800	2,807
2	51	6192	Software Maintenance and Support (one-time)		2,213
2	51	6195	Operating Supplies	12,000	10,000
2	51	6215	Rep and Maint - Building	500	500
2	51	6220	Rep and Maint - Vehicles	2,000	2,000
2	51	6225	Rep and Maint - Equipment	4,500	4,000
2	51	6230	Rep and Maint - Infrastructure (routine)	15,000	15,000
2	51	6230	Rep and Maint - Infrastructure (sewer line replacement Hull & Jerome)		33,000
2	51	6240	Service Tests/System Testing	12,000	12,000
2	51	6250	Small Tools & Equipment (under \$5,000)	3,000	3,500
2	51	6265	Telephone	500	0
2	51	6280	Uniforms	0	300
2	51	6285	Utilities	3,000	3,000
2	51	6290	Administration charge	49,494	51,275
2	51	8010	Bond Principal - 92-06	4,100	
2	51	8010	Bond Principal - 92-08	8,200	
2	51	8020	Bond Interest - 92-06	2,250	0
2	51	8020	Bond Interest - 92-08	4,550	0
2	51	8040	Lease Payments	911	911
Total Sewer Expenses				255,500	279,550
			Sanitation Department Revenue		
2	52	4085	Sanitation Service Fees	188,000	189,000
			Use of UTILITY FUND BALANCE	16,000	33,000
2	52	4900	TRANSFER from General Fund	-	-
2	52	4500	Miscellaneous Sanitation Revenue	1,000	1,000
Total Sanitation Revenue				205,000	223,000
			Sanitation Department Expense		
2	52	5001	Salaries & Wages (incl longevity)	57,376	63,147
2	52	5010	FICA Match	4,389	4,831
2	52	5011	Retirement Match	4,528	5,005
2	52	5012	Health / Life Insurance	16,167	20,092
2	52	5013	Workers Compensation	3,467	3,855
2	52	5014	Unemployment Insurance	130	77
2	52	6111	Recycling Contract Services	2,200	2,500
2	52	6116	Training & Education	200	800
2	52	6142	Equipment Rental	650	1,000
2	52	6145	Fuel	9,000	6,500
2	52	6155	Property & Liability Insurance	12,000	10,000
2	52	6165	Landfill Tipping Fees	24,500	24,500
2	52	6185	Miscellaneous	199	348

				ADOPTED 2020-21	PROPOSED 2021-22
2	52	6192	Software Maintenance and Support (annual)	1,300	2,807
2	52	6192	Software Maintenance and Support (one time)	0	2,213
2	52	6195	Operating Supplies	200	500
2	52	6220	Rep and Maint - Vehicles	10,000	7,750
2	52	6225	Rep and Maint - Equipment	900	500
2	52	6250	Small Tools & Minor Equipment	3,000	5,000
2	52	6280	Uniforms	300	300
2	52	6290	Administration charge	49,494	51,275
			Transfer to Capital Fund	5,000	10,000
Total Sanitation Expenses				205,000	223,000
			HURF Revenue		
			Use of HURF Fund Balance (carryover)	107,000	82,500
3	30	4020	Highway User Revenue	40,324	39,334
3	30	4300	HURF Interest	1,000	600
3	30		Transfer from PARKING FUND		40,000
3	30	4900	Transfer from General Fund	0	59,500
Total HURF Revenue				148,324	221,934
			HURF Expenses		
3	30	5001	Salaries & Wages (incl longevity)	44,123	47,504
3	30	5010	FICA Match	3,375	3,634
3	30	5011	Retirement Match	2,403	2,656
3	30	5012	Health/Life Insurance	8,151	10,661
3	30	5013	Workers Compensation	2,250	2,413
3	30	5014	Unemployment Insurance	155	92
3	30	6140	Engineering Fees	5,000	5,000
3	30	6142	Equipment Rentals	1,500	1,000
3	30	6145	Fuel	100	1,300
3	30	6155	Property & Liability Insurance	6,000	5,000
3	30	6160	COVID Expenses - Portajohns	0	15,000
3	30	6185	Miscellaneous Expense	556	467
3	30	6192	Software Maintenance & Support (annual)	180	370
3	30	6192	Software Maintenance & Support (one-time)	0	738
3	30	6195	Operating Supplies	700	700
3	30	6210	Public Restroom Supplies	2,200	2,800
3	30	6215	Repair & Maintenance - Building	5,000	500
3	30	6220	Repair & Maintenance - Vehicles	2,000	1,500
3	30	6225	Repair & Maintenance - Equipment	200	500
3	30	6230	Repair & Maintenance - Infrastructure (routine R&M)	10,000	10,000
3	30	6230	Repair & Maintenance - PAVING PARKING LOT ACROSS FROM SPIRIT	13,750	15,000
3	30	6230	Repair & Maintenance - Street patching	10,000	10,000
3	30	6250	Small Tools & Equipment	500	500
3	30	6255	Street Lights	13,000	13,000
3	30	6260	Street Supplies	6,000	5,000
3	30	6260	Street Supplies - speed limit sign		5,000
3	30	6280	Uniforms	300	300
3	30	6290	Administration Charge	10,581	11,038
3	30	NEW	Capital outlay - Public restrooms		50,000
3	30	8040	Lease Payments	300	261
Total HURF Expenses				148,324	221,934
			PARKING FUND REVENUE		
3	35	4042	Kiosk revenues	120,000	250,000
3	35	4043	Allowance for additional revenues	30,000	-
Total Parking Fund revenues				150,000	250,000
			PARKING FUND EXPENSES		
3	35	5001	Salaries & Wages (incl longevity)	11,600	28,609
3	35	5010	FICA Match	887	2,189
3	35	5013	Workers Compensation	352	751
3	35	5014	Unemployment Insurance	86	103
3	35	6185	Miscellaneous	775	240
3	35	6188	Credit Card processing fees	27,000	40,000
3	35	6192	Software Maintenance and Support (Kiosks)	4,800	5,000
3	35	6192	Software Maintenance and Support (Annual accounting)		370
3	35	6192	Software Maintenance and Support (one-time accounting)		738
3	35	6195	Operating Supplies	4,000	3,000
3	35	6265	Telephone	1,500	2,000
3	35		Capital outlay - Purchase of ATV		15,000
3	35	8041	Allowance for additional capital purchases	19,000	2,000
3	35	9500	Allowance for additional transfers to utilities, HURF and/or public safety budgets	20,000	-
3	35	9500	Transfer to General Budget (public safety)		30,000
3	35	9500	Transfer to HURF Budget		40,000
3	35	9500	Transfer to Water Budget	30,000	40,000
3	35	9500	Transfer to Sewer Budget	30,000	40,000
Total Parking Fund expenses				150,000	250,000
			Fire Department P&R Revenue		
4	60	4250	Town Contribution	12,000	12,000

				ADOPTED 2020-21	PROPOSED 2021-22
4	60	4255	State Pension Contribution	2,500	2,500
4	60	4256	Receipts from Retirement Fund	10,000	10,000
Total Fire P&R Revenue				24,500	24,500
Fire Department P&R Expenses					
4	60	6110	Contract Services (Admin Fees)	2,000	2,000
4	60	6235	Retirement/Refunds/Distributions	22,500	22,500
Total Fire P&R Expenses				24,500	24,500
Operating Grants Revenue					
5	40	4067	Police: Bulletproof vest funding	1,400	0
5	40	4067	Police: GOHS Grant	4,000	9,000
5	40	4066	Police: RICO Revenue	5,000	4,500
5	40	4067	Police: Safety Equipment grant	10,000	60,000
5	40	4068	Fire: FEMA	100,000	0
5	40	4068	Fire: Firehouse Subs Grant	20,000	16,000
5	40	4068	Fire: 100 Club grant	5,000	5,000
5	40	4068	Fire: State Fire School (training)	1,000	0
5	40	4068	Fire: NEAMS funding	4,500	7,500
5	40	4068	Fire: Title 3 Fuels	0	15,000
5	40	4068	Fire: Rural Fire Assistance	0	5,000
5	40	4104	FMI: Water Planning	50,000	41,000
5	40		PZ: SHPO Grant - Design Guidelines	0	20,000
5	40	4101	USDA SEARCH grant (WWTP engineering)	30,000	30,000
5	40	4185	MISCELLANEOUS grants	100,000	300,000
5	40	4102	Yavapai County Storm Drainage/Flood Control	90,000	120,000
Total Operating Grants Revenues				420,900	633,000
Operating Grants Expenses					
5	40	6237	Police: Bulletproof vest funding	1,400	0
5	40	6237	Police: GOHS Grant	4,000	9,000
5	40	6236	Police: RICO Revenue	5,000	4,500
5	40	6237	Police: Safety Equipment grant	10,000	60,000
5	40	6238	Fire: FEMA	100,000	0
5	40	6238	Fire: Firehouse Subs Grant	20,000	16,000
5	40	6238	Fire: 100 Club grant	5,000	5,000
5	40	6238	Fire: State Fire School (training)	1,000	0
5	40	6238	Fire: NEAMS funding	4,500	7,500
5	40	6238	Fire: Title 3 Fuels	0	15,000
5	40	6238	Fire: Rural Fire Assistance	0	5,000
5	40	6104	FMI: Water Planning	50,000	41,000
5	40		PZ: SHPO Grant - Design Guidelines	0	20,000
5	40	6101	USDA SEARCH grant (WWTP engineering)	30,000	30,000
5	40	6185	Use of MISCELLANEOUS grants	100,000	300,000
5	40	6102	Yavapai County Storm Drainage/Flood Control	90,000	120,000
Total Operating Grants Expenses				420,900	633,000
Capital Grants Revenue					
6	70	4105	CDBG Guaranteed DUNDEE Waterline	359,170	309,170
6	70		CDBG Competitive Center Avenue	500,000	500,000
6	70	4106	HURF Exchange funding - Drainage Project design	200,000	80,000
6	70	4106	HURF Exchange funding - Drainage Project construction	0	500,000
6	70	4107	Yavapai Apache Nation Gaming Donation - Carryover	36,000	31,000
6	70	4107	Yavapai Apache Nation Gaming Donation 2022		15,000
6	70	4108	Freeport McMoRan - Social Investment 2015 (School Street access)	31,000	31,000
6	70	4108	Freeport-McMoRan - Social Investment 2020 (School Street access)	30,000	30,000
6	70	4109	USDA Rural Development 2018 - Hotel Jerome windows	56,500	0
6	70	4109	Brownfields grant: Lead Paint Abatement (Hotel Jerome)	0	60,000
6	70	4110	Grant for Healthcare Clinic	50,000	50,000
6	70	4195	American Rescue Fund/State of AZ funding		1,000,000
6	70	4185	Miscellaneous Capital Grants	250,000	250,000
Total Capital Grants Revenue				1,512,670	2,856,170
Capital Grants Expenses					
6	70	6105	CDBG Guaranteed DUNDEE Waterline	359,170	309,170
6	70		CDBG Competitive Center Avenue	500,000	500,000
6	70	6106	HURF Exchange funding - Drainage Project design	200,000	80,000
6	70		HURF Exchange funding - Drainage Project construction		500,000
6	70	6107	Yavapai Apache Nation Gaming Donation - CARRYOVER	36,000	31,000
6	70	6107	Yavapai Apache Nation Gaming Donation - 2021	0	15,000
6	70	6108	Freeport McMoRan - Social Investment 2015 (School Street access)	31,000	31,000
6	70	6108	Freeport-McMoRan - Social Investment 2020 (School Street access)	30,000	30,000
6	70	6109	USDA Rural Development 2018 - Hotel Jerome windows	56,500	0
6	70	6109	Brownfields grant: Lead Paint Abatement (Hotel Jerome)	0	60,000
6	70	6110	Grant for Healthcare Clinic	50,000	50,000
6	70	6185	American Rescue Fund/State of AZ funding		1,000,000
6	70	6185	Miscellaneous Capital Grants	250,000	250,000
Total Capital Grants Expenses				1,512,670	2,856,170
Capital Fund Revenues					

				ADOPTED 2020-21	PROPOSED 2021-22
9	57	4900	Contribution from Sanitation Account	5,000	10,000
9	57	4520	CARRYOVER Capital Fund	45,000	50,000
Total Capital Fund Revenues				50,000	60,000
Capital Fund Expenses					
9	57	7025	Downpayment on new garbage truck	50,000	60,000
Total Capital Fund Expenses				50,000	60,000
General Fund Contingencies Revenue					
7	25	4295	Excess City Sales Tax	400,000	250,000
7	25	4295	Sale or Lease of Real Property	1,000,000	1,000,000
7	25	4295	Additional Library Donations	2,500	2,500
7	25	4295	DEMA/FEMA COVID reimbursement	-	30,000
7	25	4295	Budgeted fund balance	40,000	360,000
7	25	4090	Excess Wildlands Fire Fees	80,000	100,000
Total General Fund contingency revenues				1,522,500	1,742,500
General Fund Contingencies Expenses					
7	25	6295	Use of fund balance for additional GRANT MATCH - CDBG Center Avenue	236,000	50,000
7	25	6295	Use of fund balance for utility work on Center Avenue		250,000
7	25	6295	Use of fund balance for design work - Hotel Jerome		20,000
7	25	6295	Use of fund balance for Purchase of water truck		40,000
7	25	6295	Use of proceeds from Sale or Lease of Real Property	1,000,000	1,000,000
7	25	6295	Use of additional library donations	2,500	2,500
7	25	6295	Use of DEMA/FEMA reimbursement		30,000
7	25	6295	Purchase of golf cart or ATV for administration	3,500	-
7	25	6295	Repairs to steps (Old Town Hall and Parade steps)	25,000	-
7	25	6295	Use of excess sales tax for repair to rock wall below School Street	50,000	75,000
7	25	6295	Use of excess sales tax for Hampshire Avenue sidewalk repairs	40,000	50,000
7	25	6295	Use of excess sales tax for Purchase of flatbed truck	50,000	50,000
7	25	6295	Use of excess city sales tax for other purposes	35,500	75,000
7	25	6276	Use of Excess Wildlands Fire Fees	80,000	100,000
Total General Fund contingency expenses				1,522,500	1,742,500
Utilities Fund Contingencies Revenue					
8	55	4295	American Rescue Act funds	0	54,285
			Water connection fees	10,000	10,000
			Sewer connection fees	11,000	11,000
			Design Bridge Loan (Wastewater Engineering Phase Two, if needed)	100,000	500,000
Total Utilities Fund contingency revenues				121,000	575,285
Utilities Fund Contingencies Expenses					
8	55	6295	American Rescue Act funds	0	54,285
			Wastewater engineering (Phase Two if needed)	100,000	500,000
			Use of proceeds from Water connection fees	10,000	10,000
			Use of proceeds from Sewer connection fees	11,000	11,000
Total Utilities Fund contingency expenses				121,000	575,285
RECAP:					
REVENUES:					
			General Government	1,621,950	1,845,668
			Magistrate Court	72,000	83,000
			Police Department	22,000	72,000
			Fire Department	118,000	150,000
			Library	29,615	34,836
			Planning & Zoning	8,000	13,000
			Properties	74,407	73,907
Total General Fund Revenues				1,945,972	2,272,411
			Water Department	271,000	308,000
			Sewer	255,500	279,550
			Sanitation	205,000	223,000
Total Utilities Fund Revenues				731,500	810,550
			HURF		
Total HURF Fund Revenue				148,324	221,934
			Parking	150,000	250,000
Total Parking Fund Revenue				150,000	250,000
			Fire Dep't. P & R Fund		
Total Fire Dept P&R Fund Revenue				24,500	24,500
			Operating Grant Fund		
Total Operating Grant Fund Revenue				420,900	633,000
			Capital Grant Fund		
Total Capital Grant Fund Revenue				1,512,670	2,856,170
			General Fund Contingencies		

	ADOPTED 2020-21	PROPOSED 2021-22
Total General Fund Contingencies Revenue	1,522,500	1,742,500
Utilities Fund Contingencies		
Total Utilities Fund Contingencies Revenue	121,000	575,285
Capital Fund		
Total Capital Fund Revenue	50,000	60,000
Revenue Totals	6,627,366	9,446,350
EXPENSES:		
General Government	487,051	613,334
Magistrate Court	87,432	112,855
Police Department	568,549	653,327
Fire Department	378,164	429,259
Library	96,224	94,633
Planning & Zoning	105,596	116,107
Parks	18,094	22,238
Properties	204,862	230,658
(Rounding adjustment)		
Total General Fund Expenses	1,945,972	2,272,411
Water Department	271,000	308,000
Sewer	255,500	279,550
Sanitation	205,000	223,000
Total Utilities Fund Expenses	731,500	810,550
HURF	148,324	221,934
Total HURF Fund Expenses	148,324	221,934
Parking	150,000	250,000
Total Parking Fund Expenses	150,000	250,000
Fire Dep't. P & R Fund	24,500	24,500
Total Fire Dept P&R Expenses	24,500	24,500
Operating Grant Fund	420,900	633,000
Total Operating Grant Fund Expenses	420,900	633,000
Capital Grant Fund	1,512,670	2,856,170
Total Capital Grant Fund Expenses	1,512,670	2,856,170
General Fund Contingencies	1,522,500	1,742,500
Total General Fund Contingencies Expenses	1,522,500	1,742,500
Utilities Fund Contingencies	121,000	575,285
Total Utilities Fund Contingencies Expenses	121,000	575,285
Capital Fund	50,000	60,000
Total Capital Fund Expenses	50,000	60,000
Expense Totals	6,627,366	9,446,350
Budget (Deficit) excess	-	-
(Deficit)/excess by fund:		
General Fund	-	-
Utilities Fund	-	-
HURF Special Revenue Fund	-	-
Parking Special Revenue Fund	-	-
Fire Dept P&R Fiduciary Fund	-	-
Operating Grants Fund	-	-
Capital Grants Fund	-	-
General Fund Contingencies	-	-
Utilities Fund Contingencies	-	-
Capital Fund	-	-
Total	-	-

**Reconciliation of Excel spreadsheet as reviewed by Council to State Budget Forms
2021-22**

Revenues:		
Per spreadsheet	9,446,350	
Per State forms	<u>8,697,850</u>	
Difference	<u>\$748,500</u>	
		<i>Explanation:</i>
Property Taxes	\$47,500	Shown in separate column on State forms
Provision for use of fund balance - General Fund	\$215,000	Not shown as revenue on State forms
Provision for use of Utility fund balance	164,000	Not shown as revenue on State forms
Provision for use of carryover - Capital Fund	50,000	Not shown as revenue on State forms
Provision for use of carryover - HURF	82,500	
Interfund transfers:		Reflected on Schedule D
Utilities fund to Capital Fund	10,000	
General Government to HURF	59,500	
Parking fund to water	40,000	
Parking fund to sewer	40,000	
Parking fund to HURF	40,000	
	<u>\$748,500</u>	

Expenditures:		
Per spreadsheet	9,446,350	
Per State forms	<u>9,286,350</u>	
Difference	<u>\$160,000</u>	
Interfund transfers		Reflected on Schedule D
Utilities fund to Capital Fund	10,000	
Parking fund to water	40,000	
Parking fund to sewer	40,000	
Parking fund to HURF	40,000	
Parking fund to General Government (Public Safety)	30,000	
	<u>\$160,000</u>	

Official Budget Forms

Town of Jerome

Fiscal year 2022

Town of Jerome

Table of Contents

Fiscal year 2022

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 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 2021

Passed by the Jerome Town Council, this _____ day of _____.

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		Funds							Total All Funds
	a	b	8	9	10	11	12	13	E	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Contingency Funds	
2021	Actual Expenditures/Expenses**									
2022	Fund Balance/Net Position at July 1***									
2022	Primary Property Tax Levy									
2022	Secondary Property Tax Levy									
2022	Estimated Revenues Other than Property Taxes									
2022	Other Financing Sources									
2022	Other Financing (Uses)									
2022	Interfund Transfers In									
2022	Interfund Transfers (Out)									
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
2022	Maintained for Future Debt Retirement									
2022	Maintained for Future Capital Projects									
2022	Maintained for Future Financial Stability									
2022	Total Financial Resources Available									
2022	Budgeted Expenditures/Expenses									

Expenditure Limitation Comparison

1 Budgeted expenditures/expenses	2021	2022
2 Add/subtract: estimated net reconciling items	\$ 6,692,368	\$ 9,286,350
3 Budgeted expenditures/expenses adjusted for reconciling items	\$ 6,692,368	\$ 9,286,350
4 Less: estimated exclusions	\$ 6,692,368	\$ 9,286,350
5 Amount subject to the expenditure limitation	\$ 6,692,368	\$ 9,286,350
6 EEC expenditure limitation		

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	1,500	2,600	2,500
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	\$ 2,005,875	\$ 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
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	429,259
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	\$ 2,272,411
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		175,785	213,000
Total Enterprise Funds	\$ 726,500	\$	\$ 585,215	\$ 800,550
Contingency Funds				
General Fund Contingency	\$ 1,602,500	\$	\$ 120,700	\$ 1,742,500
Utility Fund Contingency	121,000			575,285
Total Internal Service Funds	\$ 1,723,500	\$	\$ 120,700	\$ 2,317,785
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
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	\$	766,999	\$		\$	164,430	\$	84,652	\$	1,016,081	
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	\$	976,547	\$		\$	231,105	\$	101,261	\$	1,308,913	