TOWN OF JEROME

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

AGENDA

SPECIAL BUDGET PUBLIC HEARING OF THE TOWN OF JEROME

COUNCIL CHAMBERS, JEROME TOWN HALL
600 CLARK STREET, JEROME, ARIZONA

TUESDAY, JUNE 09, 2026, AT 6:30 PM

Due to the length of this meeting, Council may recess and reconvene at the time and date announced.

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 Kristen Muenz, Deputy Clerk, at 928-634-7943. Requests should be made early enough to allow time to arrange the accommodation. For TYY access, call the Arizona Relay Service at 800-367-8939 and ask for the Town of Jerome at 928-634-7943.

Notice is hereby given that pursuant to A.R.S. 1-602.A.9, subject to certain specified statutory exceptions, parents have a right to consent before the State or any of its political subdivisions make a video or audio recording of a minor child. Meetings of the Town Council are audio and/or video recorded, and, as a result, proceedings in which children are present may be subject to such recording. Parents in order to exercise their rights may either file written consent with the Town Clerk to such recording, or take personal action to ensure that their child or children are not present when a recording may be made. If a child is present at the time a recording is made, the Town will assume that the rights afforded parents pursuant to A.R.S. 1-602.A.9 have been waived.

We acknowledge we are on the traditional lands of the Yavapai and Apache People and we, the Town of Jerome, pay respect to the elders both past and present.

1. CALL TO ORDER/ROLL CALL
Mayor/Chairperson to call meeting to order
Town Clerk to call and record the roll.

2. NEW BUSINESS
Discussion/Possible Action

A. Conduct a Public Hearing on the 2026-2027, Town of Jerome Budget and Tax Levy

Council will conduct a public hearing on the proposed 2026-2027, budget and tax levy for the Town. Any taxpayer may appear and be heard in favor of, or against, any proposed expenditure or tax levy. No increase in the tax levy is proposed.

3. ORDINANCES AND RESOLUTIONS
Discussion/Possible Action

A. Consider Resolution No. 689; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2027

Council will consider and may approve Resolution No. 689.

4. ADJOURNMENT

The Town Council may recess the public meeting and convene in Executive Session for the purpose of discussion or consultation for legal advice with the Town Attorney, who may participate telephonically, regarding any item listed on this agenda pursuant to A.R.S. § 38-431.03 (A)(3). The Chair reserves the right, with the consent of Council, to take items on the agenda out of order.

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that this notice and agenda was posted at the following locations on or before 7 p.m. on ____ in accordance with the statement filed by the Jerome Town Council with the Jerome Town Clerk: (1) 970 Gulch Road, side of Gulch Fire Station, exterior posting case; (2) 600 Clark Street, Jerome Town Hall, exterior posting case; (3) 120 Main Street, Jerome Post office, interior posting case.

____

Kristen Muenz, Deputy Town Clerk

File Attachments for Item:

A. Conduct a Public Hearing on the 2026-2027, Town of Jerome Budget and Tax Levy

Council will conduct a public hearing on the proposed 2026-2027, budget and tax levy for the Town. Any taxpayer may appear and be heard in favor of, or against, any proposed expenditure or tax levy. No increase in the tax levy is proposed.

TOWN OF JEROME, ARIZONA

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

Founded 1876
Incorporated 1899

June 2, 2026

TO: Jerome Town Council
Mayor Christina "Alex" Barber

FROM: Brett Klein, Town Manager / Clerk

REFERENCE: **Final Draft of FY 2027 Budget for Adoption**

Attached is the final draft of the fiscal year 2026-2027 Town Budget in line item (Caselle) format and the State budget forms. Thank you to the Town Council and staff for all the work everyone put in to create this budget document. Attached you can also find a summary of the fund balance analysis, a list of the transfers, a levy rate statement, and the requisite public notice.

General Fund:

The general fund is the main operating fund for the Town comprised of all general government functions. The proposed budget is set at $2,849,700.00, which is nearly a 6% decrease over fiscal year 2026. This represents the third year in a row of lowering the general fund budget. The ability to lower the budget is due primarily to projects being funded entirely with grant funding and other proprietary funds, and staff's conservative use of medical benefits, which allowed the Town to see a very minimal increase for fringe benefits once again. The tentative budget utilizes only $40,000 of the fund balance, which is significantly lower than years' past. This was aided almost exclusively by the strong returns within the parking fund, which provided $155,000 of assistance to the general fund for public safety staffing and equipment, and $135,000 to the utilities for enhanced infrastructure.

You may note the projected fund balance for end of fiscal year 2026 is predicted to be $155,000, thanks mostly to the sale of 655 Holly. Without that sale we would have broken even, which is not a bad place to be. However, with our slowly depleting general fund balance, it is important that we build it back up again in excess of the minimum fund balance policy of 25% of the General Fund operating expenses as set by Council. For this reason I am recommending we do not just pay down the new refuse truck with the proceeds from the sale of 655 Holly. Moreover, the exceptional interest rate we received for the truck keeps our debt service payment manageable at just under $30,000 over 8 years. The sanitation budget and utilities overall budget is balanced with the first $30,000 debt service payment included, plus an additional $10,000 set aside toward a new refuse truck. Unlike in past years, these funds will be designated for use by the Council solely for a new or the current refuse truck.

General fund revenues in this current year and forecasted for the next fiscal year in the budget are most impacted by the State Shared Revenue, sales tax, wildland fire fees, and Yavapai County's library funding formula. State Urban Revenue share will show a modest increase as the State moved to a new funding formula. The State is unpredictable, so we have been budgeting for the shared revenue in a conservative manner, which helped mitigate the impact to our budget for the preceding fiscal years. We participated in far few opportunities for wildland fire revenue due to staffing shortages, but are looking to increase that significantly in FY27, along with utilizing the new brush truck, which provides a fair return on the investment. Yavapai County lowered its municipal library contribution to cities two years ago and while it will stay relatively flat, at least it will not be reduced further once again. This fiscal year we have received quite a bit more sales tax revenue than last year as travel and tourism continue to grow post-pandemic. Our numbers look lower in our current spreadsheet, but we will be receiving FY 2026 revenues well into the month of August.

The conservative revenue forecasts are still able to cover the anticipated general fund expenses including a number of new programs and commodities. The general fund expense budget includes the following personnel, one-time, and ongoing expenses:

- Competitive cost-of-living adjustment of 3.5% for staff (this is lower than some of our neighboring jurisdictions, but it follows larger increases year over year, and the Council has generously enhanced the fringe benefit package offered to staff thereby aiding in staff member retention);
- Enhanced Town contributions for dependent insurance;
- Budgeted funds for four (4) full-time career fire fighters and supplemental part-time assistance;
- Town Hall and Court security enhancements;
- Zoning Code update;
- Paying down the PSPRS shortage;
- Cemetery appraisal;
- An additional Town Hall Furnace;
- Window replacement in Town Hall and the co-op;
- A new parking enforcement multi-use vehicle; and
- File room enhancements.

Utility Fund:

The three utilities that comprise the utility fund include: Water, Sewer and Sanitation. The utility fund is different than the general fund. It is a proprietary or business-type activity that is run similar to how a private business is run. The expenses are offset by user fees. User fees are the primary revenue typically of a utility fund, but due to the unique circumstances of Jerome, the Town's expenses are offset significantly through other fund subsidies such as parking fund and the general fund. This practice is not sustainable in the long run and we have been slowly trying to ensure the funds are self-sufficient.

The Utility Fund is balanced at $1,073,255 compared to $994,250 for the current fiscal year. The increase is due to expenses out of our control that are exponentially increasing such as tipping fees, water treatment chemicals and testing, fuel, and waste water management contracted staff. For FY 2027, the Utility Fund and grant funding will cover the following projects beyond the routine maintenance and operations:

- Verde Central siphon line repair;
- Mescal Canyon siphon line repair;
- School Street Regulator;
- Water line repairs to Deception;
- Debt service payments for the new sanitation truck; and
- The Clark Street Regulator, which will be a new addition to our CIP.

In addition, the CONSTRUCTION of the new wastewater treatment plant, will be procured through outside funds. See the attached list of transfers for impacts to the Utility Fund.

HURF Fund:
HURF is a State shared highway user revenue fund provided to cities and towns based on a formula that includes the Town population and gasoline sales within the county. The tentative budgeted HURF fund is set at $170,000, compared to $169,100 for the current fiscal year. For FY 2027, the HURF Fund will continue to cover paving projects that are much needed, including the final parking section on Hull to be paved and miscellaneous street patching.

Parking Fund:
Revenues from the Parking fund cover the maintenance of the system, and will also cover necessary and needed public safety items, along with infrastructure repair due to the significant traffic received in the Town. See the attached transfer list for impacts to the Parking Fund.

Capital, Contingencies, and One-time Operating Expenses:
The Town has received an interim loan to cover certain costs associated with the new wastewater treatment plant of approximately $2,000,000. This loan will be paid off utilizing USDA grant funding. Approximately half of it was expended in FY 2025 on paying off the original bridge loan from the Arizona Community Foundation, and legal and other associated costs of acquiring easements from Verde Ex for the WWTP. Expenses continue to be applied against this loan in FY 2026, and there will be some carryover in FY 2027. The Town also received a CDBG grant for Deception, with nearly all of it, or approximately $400,000 forecasted to be expended for the 2026 fiscal year. However, due to the delayed start it is once again in the FY 2027 budget. Construction is now underway and will be wrapped up in the next 30-45 days with expenses crossing over both budget periods.

The Town has also received a drainage grant for Gulch Road. The drainage project is completed and expense reimbursements will be expended within the two budget periods for this project as well. In FY 2025, the Town received two large WIFA grants totaling approximately $3,000,000. In FY 2026 grant and project administration and some initial design costs have been expended and reimbursed through the grant. FY 2027 will see significantly more scoping and design expensed toward the grant, along with the likely completion of the School Street Regulator project. In FY 2027 we will receive notice on whether our other large-scale grant applications that have been completed will be funded. Those grant applications include approximately $2.7M for the reconstruction of Verde Avenue, and $3.2M for the reconstruction of Center Street. Other items included in these categories are:

- Engineering for the eventual repair of retaining walls;
- Early planning for a new sanitation truck;
- Design work for the hotel Jerome;
- Generators for redundancy;
- Historic building preservation and rehabilitation;
- Enhanced security for the springs and other Town properties;
- Municipal court renovation and Town storage enhancements; and
- Costs associated with the new wastewater treatment plant.

Thank you again to the many individuals who participated in creating this proposed budget. The final product is a balanced, conservative, and realistic budget that will allow the Town to meet its financial obligations and continue to address much needed improvements.

The tentative budget was approved at the May 28th Special Council Meeting. It may be reduced but not increased prior to its final adoption at this meeting without significantly impacting the timeline.

Report Criteria:

Includes all accounts

Includes grand totals

Includes budget notes with general notes and with year ending periods: Current year, Future year

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
GENERAL FUND					
TAX REVENUE					
10-30-4001	Property Taxes	47,218.16	47,500.00	36,363.93	47,500.00
10-30-4005	City Sales Taxes	1,319,841.90	1,478,750.00	840,060.92	1,480,000.00
10-30-4010	State Sales Taxes	70,766.95	74,000.00	56,461.93	70,000.00
10-30-4030	Vehicle License Tax	42,432.07	40,000.00	32,673.84	40,000.00
10-30-4055	Franchise Fees	18,967.82	17,250.00	17,749.06	17,800.00
	Total TAX REVENUE:	1,499,226.90	1,657,500.00	983,309.68	1,655,300.00
LICENSES, PERMITS&OTHER FEES					
10-31-4040	Building Permits	6,811.24	12,000.00	3,671.25	10,000.00
10-31-4041	Planning & Zoning Fees	425.00	3,000.00	1,500.00	3,000.00
10-31-4045	Business Licenses	4,740.00	5,000.00	3,920.00	5,500.00
10-31-4050	Commercial Filming Fees	.00	.00	.00	.00
10-31-4071	Fees-Short Term Rental License	750.00	450.00	150.00	300.00
	Budget notes:				
	STR Rental License Fees				
	Total LICENSES, PERMITS&OTHER FEES:	12,726.24	20,450.00	9,241.25	18,800.00
INTERGOVERNMENTAL REVENUE					
10-32-4015	Urban Revenue Share	319,091.88	305,000.00	243,646.03	315,750.00
	Budget notes:				
	~2026 New Formula with 2-year Lag Time				
	Total INTERGOVERNMENTAL REVENUE:	319,091.88	305,000.00	243,646.03	315,750.00
LIBRARY REVENUE					
10-33-4020	Yavapai County for Library	18,171.78	18,150.00	9,977.81	18,750.00
10-33-4070	Rents-Library	10,079.60	10,250.00	7,758.00	10,750.00
10-33-4200	Library Contributions	30.00	2,000.00	2,324.95	2,500.00
	Total LIBRARY REVENUE:	28,281.38	30,400.00	20,060.76	32,000.00
POLICE DEPT REVENUE					
10-34-4061	PD Parking Citation Revenue	46,904.25	40,000.00	49,155.25	48,000.00
10-34-4062	PD Revenue From Parking Fund	.00	45,000.00	33,750.00	155,000.00
10-34-4063	Police Smart & Safe AZ Fund	14,076.40	11,000.00	6,366.16	11,000.00
10-34-4064	Police Officer Safety Equip Re	1,692.87	2,000.00	1,208.71	2,000.00
10-34-4065	Police Services	2,805.00	4,500.00	690.00	2,500.00
	Total POLICE DEPT REVENUE:	65,478.52	102,500.00	91,170.12	218,500.00
COURT REVENUE					

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-35-4035	Fines and Forfeitures	48,372.29	57,000.00	36,056.13	55,000.00

Budget notes:

~2026 Fines & Forfeitures 45000
Fines & Forfeitures - Parking Tickets 12000
~2027 Fines & Forfeitures 43000
Fines & Forfeitures - Parking Tickets 12000

10-35-4037	Court Security Fund Revenue	8,023.33	10,000.00	6,502.16	9,500.00
	Total COURT REVENUE:	56,395.62	67,000.00	42,558.29	64,500.00
RENTAL REVENUE					
10-36-4070	Rents-Town Properties	80,171.98	93,000.00	64,604.12	90,000.00

Budget notes:

~2026 Town Hall Rents (bottom floor) goes to 10-33-4070
Property Rentals incl Holly Avenue & Main Street
~2027 Town Hall Rents (bottom floor) goes to 10-33-4070
Property Rentals incl Holly Avenue & Main Street

10-36-4080	Utility Reimbursements	4,661.56	5,000.00	3,851.72	5,000.00
	Total RENTAL REVENUE:	84,833.54	98,000.00	68,455.84	95,000.00
FIRE DEPT REVENUE					
10-37-4053	Fire Dept Services Rev	2,846.75	12,500.00	3,355.66	9,000.00
10-37-4090	Wildland Fire Fees	98,269.56	77,000.00	31,583.16	77,000.00
10-37-4091	Wildlands Wage Reimbursement	93,315.99	75,000.00	24,771.54	63,000.00
10-37-4092	Firewise Wage Reimbursement	.00	.00	.00	.00
	Total FIRE DEPT REVENUE:	194,432.30	164,500.00	59,710.36	149,000.00
GENERAL FUND REVENUE					
10-38-4000	Fund Balance Reserves	.00	325,000.00	243,749.97	40,000.00

Budget notes:

~2026 Use of Reserve $325,000
~2027 Use of Reserve $40,000

10-38-4200	Contributions	.00	.00	.00	.00
10-38-4300	Interest	11,026.29	13,500.00	6,006.98	12,000.00
10-38-4400	Sale of Assets	8,159.77	12,500.00	14,567.74	15,000.00

Budget notes:

~2026 Public Surplus/GovDeals
~2027 Public Surplus/GovDeals

10-38-4500	Miscellaneous Revenues	9,278.84	13,000.00	9,480.75	14,000.00
10-38-4510	Ins Dividends,Claims,Reimbursm	.00	10,000.00	1,280.00	10,000.00
	Total GENERAL FUND REVENUE:	28,464.90	374,000.00	275,085.44	91,000.00
ADMINISTRATIVE CHARGES					
10-39-4600	Administrative Charges	191,553.00	197,095.00	147,821.22	209,850.00

Budget notes:

~2026 Administration Charge from Utilities Funds 181,650
Administration Charge from Parking Fund 6,260
Administration Charge from HURF Fund 9,185
~2027 Administration Charge from Utilities Funds 193,305
Administration Charge from Parking Fund 6,640
Administration Charge from HURF Fund 9,905

10-39-4900	Transfers In	39,999.96	.00	.00	.00

Total ADMINISTRATIVE CHARGES:	231,552.96	197,095.00	147,821.22	209,850.00

ADMINISTRATIVE CHARGES

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-40-4185	Misc Grant Revenue	13,362.06	.00	.00	.00
	Total ADMINISTRATIVE CHARGES:	13,362.06	.00	.00	.00
GENERAL GOVT EXPENSES					
10-41-5001	Salaries and Wages	269,730.81	285,000.00	228,574.42	308,533.00
10-41-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-41-5006	Longevity Bonus	859.00	2,000.00	1,147.00	1,207.00
10-41-5007	Payment in Lieu of Medical Ben	.00	.00	.00	.00
10-41-5010	FICA Match	20,262.60	22,000.00	17,178.77	23,695.00
10-41-5011	Retirement Match	29,554.44	31,000.00	24,867.67	32,813.00
10-41-5012	Health/Life Insurance	67,894.87	67,000.00	63,555.24	72,250.00
10-41-5013	Workers Compensation	1,633.07	1,650.00	1,086.18	1,650.00
10-41-5014	Unemployment Insurance	256.55	280.00	88.65	280.00
10-41-6101	Accounting and Auditing	25,862.50	24,000.00	17,500.00	26,000.00
10-41-6105	Advertising, Printing, & Publi	2,069.34	4,000.00	1,329.83	4,000.00
10-41-6110	Contract Services	22,363.55	33,000.00	25,097.93	30,000.00

Budget notes:

~2026 Contract Services - ArchiveSocial 6,000
Contract Services - Codification and Web 5,000
Internet - New Much Higher Rate 22,000
~2027 Contract Services - ArchiveSocial 5,500
Contract Services - Codification and Web 4,500
Internet 20,000

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-41-6115	Conventions and Seminars	4,045.17	3,250.00	1,978.40	3,250.00
10-41-6116	Training & Education	2,699.32	2,750.00	2,851.91	2,750.00
10-41-6125	Dues, Subs & Memberships	5,867.84	75,000.00	8,030.23	8,500.00
10-41-6126	TPT Collection Fee Exp	.00	.00	.00	.00
10-41-6130	Election expenses	1,016.64	1,000.00	.00	1,000.00
10-41-6145	Fuel	737.53	650.00	631.89	800.00
10-41-6155	Insurance	23,094.87	32,500.00	53,213.59	37,000.00
10-41-6156	Insurance Deductible Exp	.00	.00	.00	.00
10-41-6160	COVID Expenses	.00	.00	.00	.00
10-41-6170	Legal Exp - Gen Gov	15,208.20	13,000.00	13,162.50	15,500.00
10-41-6185	Miscellaneous	6,163.20	6,000.00	2,933.65	5,000.00
10-41-6186	Bank Fees - Gen Admin	2,056.42	2,000.00	1,645.16	2,000.00
10-41-6188	Bank Fees / Merch Svcs	2,496.83	3,500.00	2,587.66	3,350.00
10-41-6190	Office Supplies	8,599.00	8,500.00	8,633.04	9,250.00
10-41-6191	Copier & Equip Lease Expense	4,755.21	6,000.00	3,673.94	5,750.00
10-41-6192	Software Support Exp - GG	29,217.57	29,000.00	30,795.32	31,500.00

Budget notes:

~2026 Caselle
4D IT
Yavapai County Internet
~2027 Caselle
4D IT
Yavapai County Internet

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-41-6193	Computer Hardware & Service	2,700.38	3,500.00	7,493.90	3,500.00
10-41-6195	Operating Supplies - Gen Gov	1,188.06	1,500.00	1,621.43	1,750.00
10-41-6200	Postage	4,442.16	4,250.00	3,531.27	4,250.00
10-41-6220	Rep and Maint - Vehicles	2,082.92	2,000.00	1,887.90	2,000.00
10-41-6245	Shuttle Expenses	4,517.43	3,500.00	2,227.40	3,000.00
10-41-6250	Small Tools and Equipment	89.00	7,500.00	397.14	4,585.00

Budget notes:

~2027 Town Hall Security Enhancements

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-41-6265	Telephone	2,703.73	2,800.00	1,925.37	2,750.00
10-41-6275	Travel	271.68	1,500.00	603.24	1,500.00
10-41-6285	Tourism 1% Bed Tax	10,466.67	11,000.00	533.00	11,000.00
10-41-6286	Community Health	.00	750.00	.00	1,000.00
10-41-6287	Allowance for preservation of	.00	.00	.00	.00
10-41-6288	Outside Agency Request	.00	1,500.00	.00	1,500.00
Budget notes:					
	~2027 FVR $1,500				
10-41-6290	Bad Debt Expense	.00	.00	.00	.00
10-41-7025	Capital outlay - UTV	.00	.00	.00	.00
10-41-9500	Transfers Out	676,387.96	210,000.00	157,500.00	170,000.00
Budget notes:					
	~2026 Transfer to Utilities Fund - Water 100,000 Transfer to Utilities Fund - Sanitation 70,000 Transfer to Sewer Fund 40,000 ~2027 Transfer to Sewer Fund 80,000 Transfer to Utilities Fund - Sanitation 90,000				
Total GENERAL GOVT EXPENSES:		1,251,294.52	902,880.00	688,283.63	832,913.00
MAGISTRATE COURT EXPENSES					
10-42-5001	Salaries and Wages	59,973.99	68,000.00	56,102.91	79,000.00
10-42-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-42-5006	Longevity Bonus	70.00	290.00	80.00	90.00
10-42-5010	FICA and Medicare	4,501.91	5,200.00	4,270.36	6,070.00
10-42-5011	Retirement	6,570.68	4,400.00	3,428.61	4,400.00
10-42-5012	Health/Life Insurance	12,991.50	18,750.00	.00	.00
10-42-5013	Worker's Compensation	210.29	230.00	154.26	260.00
10-42-5014	Unemployment	48.10	100.00	50.20	115.00
10-42-6037	Court Security Fund Expenses	709.64	7,000.00	1,428.28	7,000.00
Budget notes:					
	Monthly Service Fees/ Dedicated Court Officer				
10-42-6101	Accounting and Auditing	6,000.00	6,000.00	.00	6,000.00
10-42-6110	Contract Services	18,081.04	10,500.00	8,422.28	10,500.00
10-42-6115	Conventions and Seminars	.00	400.00	275.00	600.00
10-42-6116	Training & Education	475.00	500.00	395.00	600.00
10-42-6125	Dues and Subscriptions	544.49	300.00	464.25	600.00
10-42-6185	Miscellaneous	214.49	200.00	154.80	200.00
10-42-6190	Office Supplies	165.84	200.00	259.37	200.00
10-42-6191	Copier & Equip Lease Exp	3,677.08	3,750.00	3,769.01	4,500.00
10-42-6195	Operating Supplies - Court	.00	200.00	311.82	500.00
10-42-6265	Telephone	907.08	900.00	661.38	750.00
10-42-6275	Travel	.00	750.00	.00	500.00
Total MAGISTRATE COURT EXPENSES:		115,141.13	127,670.00	80,227.53	121,885.00
POLICE DEPT EXPENSES					
10-43-5001	Salaries and Wages	422,482.04	440,000.00	367,287.44	468,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-43-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-43-5006	Longevity Bonus	1,845.00	1,750.00	1,109.00	1,925.00
10-43-5010	FICA and Medicare	31,763.49	34,750.00	27,819.11	35,975.00
10-43-5011	Retirement	62,687.27	60,000.00	58,427.54	57,000.00

Budget notes:

~2026 Includes $10K-$15K for PSPRS Shortage
~2027 Includes $10K-$15K for PSPRS Shortage

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-43-5012	Health Insurance	69,423.50	70,000.00	56,616.56	60,000.00
10-43-5013	Worker's Compensation	31,526.18	31,000.00	21,815.81	32,000.00
10-43-5014	Unemployment	131.04	600.00	163.76	515.00
10-43-5020	Payroll Adjustment-Police	.00	.00	.00	.00
10-43-6105	Advertising, Printing, & Publi	264.05	300.00	229.38	300.00
10-43-6110	Contract Services	1,090.00	1,250.00	957.50	1,250.00
10-43-6116	Training & Education	3,757.59	4,000.00	4,880.58	4,000.00
10-43-6120	Dispatch Fees	47,123.84	50,000.00	40,944.90	51,000.00
10-43-6125	Dues and Subscriptions	3,791.71	2,000.00	3,165.66	3,000.00
10-43-6145	Fuel	11,886.72	12,000.00	8,248.23	12,000.00
10-43-6172	Prosecutor Exp	24,025.00	24,000.00	20,000.00	24,000.00
10-43-6185	Miscellaneous	748.12	500.00	505.79	550.00
10-43-6192	Software Service & Support	12,291.52	11,000.00	11,167.75	13,000.00
10-43-6193	Computer Hardware & Service	5,592.27	5,500.00	4,708.58	5,500.00
10-43-6195	Operating Supplies - Police	2,817.27	2,000.00	2,668.01	2,000.00
10-43-6200	Postage	165.68	200.00	103.84	200.00
10-43-6220	Rep and Maint - Vehicles	8,552.15	9,000.00	8,572.26	9,000.00
10-43-6225	Rep and Maint - Equipment	3,902.28	2,750.00	3,347.80	2,500.00
10-43-6234	Police Officer Safety Equip Ex	716.22	2,250.00	2,911.39	2,750.00
10-43-6250	Small Tools and Equipment	2,946.74	3,000.00	2,429.37	2,750.00
10-43-6265	Telephone	7,687.27	7,000.00	5,985.53	7,250.00
10-43-6280	Uniforms	3,717.23	3,500.00	3,720.83	4,000.00
10-43-7025	Vehicles, Cap Outlay, Police	37,415.50	21,000.00	11,461.41	21,000.00
10-43-8040	Lease Payments	.00	.00	.00	.00
	Total POLICE DEPT EXPENSES:	798,349.68	799,350.00	669,248.03	821,465.00

FIRE DEPT EXPENSES

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-44-5001	Salaries and Wages	239,311.06	363,000.00	213,447.66	283,000.00

Budget notes:

~2026 Allowance for Weekend Staffing $17,500
Includes 2 Firewise Employees
~2027 Allowance for Weekend Staffing $17,500
Includes 4 Full Time Firefighters

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-44-5002	Wildland Personnel	76,276.81	33,000.00	16,032.37	39,000.00
10-44-5003	Volunteer-Employee Per Call Pe	24,618.52	19,000.00	10,402.50	17,000.00
10-44-5004	Firewise Personnel	.00	.00	.00	.00
10-44-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-44-5006	Longevity Bonus	1,232.00	1,480.00	258.00	510.00
10-44-5007	Payment in Lieu of Benefits	7,315.88	8,000.00	5,908.98	.00
10-44-5010	FICA and Medicare	26,287.26	29,500.00	18,815.33	18,565.00
10-44-5011	Retirement	29,435.98	36,000.00	23,679.39	22,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-44-5012	Health Insurance	47,813.93	78,000.00	38,090.95	52,000.00
10-44-5013	Worker's Compensation	23,976.47	29,250.00	14,432.09	19,800.00
10-44-5014	Unemployment	116.34	665.00	55.19	505.00
10-44-5015	Retirement - Volunteer Contrib	15,000.00	.00	.00	15,000.00
Budget notes:					
transfer to 40-60-4250					
10-44-5020	Payroll Adjustment-Fire	.00	.00	.00	.00
10-44-6110	Contract Services	.00	.00	.00	.00
10-44-6116	Training & Education	13,490.18	7,000.00	2,080.80	7,000.00
10-44-6120	Dispatch Fees	8,084.04	8,800.00	7,826.60	8,800.00
10-44-6125	Dues and Subscriptions	1,057.44	750.00	575.90	750.00
10-44-6145	Fuel	5,223.42	6,800.00	3,065.63	5,500.00
10-44-6170	Legal Exp - Fire	400.00	750.00	750.00	1,500.00
10-44-6180	Medical Expenses	115.00	850.00	105.00	1,000.00
10-44-6181	Medical Supplies Exp	4,889.88	4,000.00	2,164.64	4,000.00
10-44-6185	Miscellaneous	401.64	1,250.00	595.11	1,000.00
10-44-6192	Software Service & Support	4,309.24	3,000.00	4,412.63	4,250.00
10-44-6193	Computer Hardware and Service	1,484.37	2,000.00	1,335.72	2,000.00
10-44-6195	Operating Supplies - Fire Dept	906.35	1,500.00	103.50	1,000.00
10-44-6220	Rep and Maint - Vehicles	20,483.73	12,500.00	6,518.18	12,000.00
10-44-6225	Rep and Maint - Equipment	3,501.04	3,000.00	.00	3,000.00
10-44-6250	Small Tools and Equipment	14,627.61	9,200.00	5,948.02	9,000.00
10-44-6265	Telephone	6,902.42	3,750.00	4,547.83	6,000.00
10-44-6270	Training Center Assessment	2,692.00	2,750.00	2,692.00	6,000.00
Budget notes:					
~2027 Fire Chief					
10-44-6276	Miscellaneous Wildland	17,401.91	10,000.00	.00	10,000.00
10-44-6285	Utilities	.00	.00	.00	.00
Total FIRE DEPT EXPENSES:		597,354.52	675,795.00	383,844.02	550,180.00
LIBRARY EXPENSES					
10-45-5001	Salaries and Wages	85,516.72	93,500.00	71,217.59	101,000.00
10-45-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-45-5006	Longevity Bonus	628.00	725.00	718.00	760.00
10-45-5007	Library Benefit Stipend	7,144.28	7,389.00	5,770.38	7,215.00
10-45-5010	FICA and Medicare	7,130.11	7,750.00	5,919.30	8,750.00
10-45-5011	Retirement	6,879.36	7,750.00	5,800.80	8,500.00
10-45-5012	Health Insurance	556.66	650.00	451.08	575.00
10-45-5013	Worker's Compensation	349.23	380.00	228.77	455.00
10-45-5014	Unemployment	57.27	250.00	44.19	280.00
10-45-6110	Contract Services	1,451.16	1,750.00	3,212.02	3,000.00
10-45-6125	County Membership Dues	.00	1,800.00	1,817.43	1,875.00
10-45-6185	Miscellaneous	47.70	250.00	50.00	250.00
10-45-6190	Office Supplies	569.03	400.00	.00	400.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-45-6195	Operating Supplies - Library	5,126.70	4,750.00	3,586.79	4,750.00
10-45-6205	Print and Non-Print Materials	2,727.57	2,750.00	1,588.29	2,500.00
10-45-6225	Rep and Maint - Equipment	200.00	200.00	.00	200.00
10-45-6250	Small Tools and Equipment	1,278.17	1,000.00	974.03	750.00
10-45-6265	Telephone	743.33	1,000.00	591.32	1,000.00
10-45-6266	E-Rate Exp	525.00	700.00	662.00	750.00
	Total LIBRARY EXPENSES:	120,930.29	132,994.00	102,631.99	143,010.00
PLANNING & ZONING EXP					
10-46-5001	Salaries and Wages	61,760.30	70,000.00	52,376.56	76,975.00
10-46-5005	Accrued Salaries & Wages	.00	.00	.00	.00
10-46-5006	Longevity Bonus	388.00	425.00	248.00	428.00
10-46-5007	Health Benefit Stipend	.00	.00	.00	.00
10-46-5010	FICA and Medicare	4,701.86	5,500.00	3,956.08	5,900.00
10-46-5011	Retirement	5,325.69	6,750.00	4,558.18	7,050.00
10-46-5012	Health Insurance	12,206.48	10,000.00	10,067.61	10,000.00
10-46-5013	Worker's Compensation	481.02	600.00	307.06	695.00
10-46-5014	Unemployment	31.61	126.00	33.17	112.00
10-46-6105	Advertising, Printing, & Publi	.00	100.00	.00	150.00
10-46-6110	Contract Services	100.00	.00	.00	100.00
10-46-6115	Conventions and Seminars	.00	.00	.00	.00
10-46-6116	Training and Education	.00	1,000.00	.00	1,000.00
10-46-6170	Legal Exp - P&Z	2,435.00	12,000.00	7,650.00	10,500.00
10-46-6175	Map Upgrades / Copies	.00	.00	.00	.00
10-46-6185	Miscellaneous	531.62	20,000.00	50.00	7,500.00
	Budget notes: ~2027 Large Format Scanning / Printing Zoning Ordinance				
10-46-6192	Software Maintenance & Support	5,240.56	2,500.00	4,502.88	4,750.00
10-46-6195	Operating Supplies	.00	.00	.00	.00
10-46-6250	Small Tools and Equipment	100.00	.00	.00	100.00
10-46-6265	Telephone	1,073.20	600.00	790.42	850.00
10-46-6275	Travel	.00	250.00	.00	250.00
10-46-6310	Historic Preservation Exp	1,000.00	4,000.00	.00	3,000.00
	Total PLANNING & ZONING EXP:	95,375.34	133,851.00	84,539.96	129,360.00
PARKS EXPENSES					
10-47-5001	Salaries and Wages	7,347.57	7,750.00	6,813.62	9,100.00
10-47-5005	Accrued Wages	.00	.00	.00	.00
10-47-5006	Longevity Bonus	32.77	40.00	26.32	40.00
10-47-5010	FICA and Medicare	547.88	600.00	490.30	695.00
10-47-5011	Retirement	760.28	1,000.00	684.27	1,100.00
10-47-5012	Health Insurance	2,308.51	2,300.00	2,483.12	2,300.00
10-47-5013	Worker's Compensation	380.61	400.00	265.61	450.00
10-47-5014	Unemployment	2.26	10.00	3.43	10.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-47-6145	Fuel	718.53	800.00	585.92	800.00
10-47-6170	Legal	.00	250.00	250.00	500.00
10-47-6185	Miscellaneous	14.11	250.00	50.00	250.00
10-47-6192	Software Service & Support	.00	200.00	.00	500.00
10-47-6195	Operating Supplies - Parks	502.43	500.00	296.80	250.00
10-47-6215	Rep and Maint - Building	.00	200.00	.00	200.00
10-47-6220	Rep and Maint - Vehicles	2,111.41	2,500.00	1,778.63	2,500.00
10-47-6225	Rep and Maint - Equipment	707.65	800.00	656.18	850.00
Budget notes:					
	~2027 Upper Park Grass				
10-47-6230	Rep and Maint - Infrastructure	.00	750.00	35.11	1,000.00
10-47-6250	Small Tools and Equipment	225.96	750.00	102.69	550.00
10-47-6280	Uniform Exp Parks	431.66	450.00	347.40	550.00
10-47-6285	Utilities	3,286.91	2,900.00	2,467.73	3,000.00
10-47-8040	Lease Payments	.00	.00	.00	.00
Total PARKS EXPENSES:		19,378.54	22,450.00	17,337.13	24,645.00
PROPERTIES EXPENSES					
10-48-5001	Salaries and Wages	45,486.42	50,000.00	40,839.85	56,000.00
10-48-5005	Accrued Wages	.00	.00	.00	.00
10-48-5006	Longevity Bonus	202.87	230.00	162.94	225.00
10-48-5010	FICA and Medicare	3,391.86	3,750.00	3,036.70	4,310.00
10-48-5011	Retirement	4,706.81	5,800.00	4,237.03	6,760.00
10-48-5012	Health Insurance	14,291.37	14,000.00	15,376.57	14,000.00
10-48-5013	Worker's Compensation	2,270.01	2,300.00	1,609.85	2,500.00
10-48-5014	Unemployment	13.81	50.00	21.27	47.00
10-48-6110	Contract Services	10,047.83	10,500.00	5,942.63	10,500.00
10-48-6140	Engineering Fees	8,191.50	7,500.00	975.00	5,500.00
10-48-6145	Fuel	1,754.68	1,500.00	1,695.12	1,750.00
10-48-6170	Legal Services	48.59	.00	.00	.00
10-48-6185	Miscellaneous	2,013.41	1,250.00	1,170.72	1,250.00
10-48-6192	Software Service & Support	43.92	75.00	.00	1,000.00
10-48-6195	Operating Supplies - Propertie	957.10	2,000.00	177.76	1,000.00
Budget notes:					
	See Quote				
10-48-6215	R&M Building - Properties	56,265.30	50,000.00	33,195.19	50,000.00
Budget notes:					
	~2026 Rep and Maint - Buildings (routine)-5 yr window plan 15,000.00 Rep and Maint - Buildings (special)-File Room or Chimney 25,000.00 Town Hall Furnace - Moyer Quote 10,000 ~2027 Rep and Maint - Buildings (routine)-5 yr window plan 15,000.00 Rep and Maint - Buildings (special)-File Room or Chimney 25,000.00				
10-48-6220	Rep and Maint - Vehicles	2,897.02	2,750.00	2,974.22	2,750.00
10-48-6225	Rep and Maint - Equipment	1,221.39	1,100.00	1,115.97	1,100.00
10-48-6230	Rep and Maint - Infrastructure	20,598.67	19,000.00	6,776.88	17,500.00
10-48-6250	Small Tools and Equipment	1,526.77	1,500.00	1,448.83	1,500.00
10-48-6280	Uniform Exp Properties	374.79	375.00	347.41	550.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
10-48-6285	Utilities	52,296.68	47,500.00	38,956.36	48,000.00
10-48-8040	Lease Payments	.00	275.00	.00	.00
	Total PROPERTIES EXPENSES:	228,600.80	221,455.00	160,060.30	226,242.00
	GENERAL FUND Revenue Total:	2,533,846.30	3,016,445.00	1,941,058.99	2,849,700.00
	GENERAL FUND Expenditure Total:	3,226,424.82	3,016,445.00	2,186,172.59	2,849,700.00
	Total GENERAL FUND:	692,578.52-	.00	245,113.60-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
UTILITY FUND					
WATER REVENUE					
20-50-4010	Fund Balance Reserves	.00	94,000.00	70,499.97	100,000.00
20-50-4050	Connection Fees	.00	.00	.00	.00
20-50-4085	Water Usage Fees	188,028.67	201,000.00	147,202.33	232,000.00
20-50-4100	Water Connection Fees	.00	5,000.00	.00	5,000.00
20-50-4105	Capital Grants	.00	.00	.00	.00
20-50-4200	Contributions	.00	.00	.00	.00
20-50-4500	Miscellaneous	1,309.16	1,750.00	1,483.66	1,750.00
20-50-4900	Transfers In	21,465.49	145,000.00	108,749.98	100,000.00

Budget notes:

~2026 From Parking $45,000
From General $100,000
~2027 From Parking 100,000

	Total WATER REVENUE:	210,803.32	446,750.00	327,935.94	438,750.00
WATER EXPENDITURES					
20-50-5001	Salaries and Wages	80,231.36	84,000.00	71,579.65	99,360.00
20-50-5005	Accrued Salaries & Wages	494.53	.00	.00	.00
20-50-5006	Longevity Bonus	357.83	375.00	287.40	390.00
20-50-5010	FICA and Medicare	5,982.97	6,300.00	5,356.51	7,600.00
20-50-5011	Retirement	8,302.29	10,000.00	7,473.74	11,950.00
20-50-5012	Health Insurance	25,207.24	24,000.00	27,121.62	25,250.00
20-50-5013	Worker's Compensation	4,817.74	4,600.00	3,314.42	5,600.00
20-50-5014	Unemployment	24.36	100.00	37.50	100.00
20-50-6105	Advertising, Printing, & Publi	.00	.00	.00	.00
20-50-6110	Contract Services	12,690.00	16,000.00	9,225.00	16,000.00
20-50-6116	Training and Education	500.00	500.00	240.00	500.00
20-50-6120	Depreciation Expenses	74,356.00	.00	.00	.00
20-50-6135	Permit Fee Exp - Water	429.44	1,250.00	99.76	1,250.00
20-50-6140	Engineering Fees	9,490.00	7,000.00	2,705.00	7,000.00
20-50-6145	Fuel	2,966.47	3,250.00	1,688.66	3,250.00
20-50-6155	Insurance	7,262.10	14,000.00	18,647.70	17,500.00
20-50-6170	Legal Exp - Water	175.00	10,000.00	2,775.00	8,500.00
20-50-6185	Miscellaneous	1,557.95	1,750.00	1,750.10	1,750.00
20-50-6192	Software Support Exp - Water	6,987.38	7,500.00	10,017.61	10,465.00
20-50-6195	Operating Supplies - Water	5,694.17	5,000.00	7,519.93	7,750.00
20-50-6215	R&M Building - Water	.00	500.00	.00	500.00
20-50-6220	Rep and Maint - Vehicles	2,539.97	3,000.00	2,353.11	3,100.00
20-50-6225	Rep and Maint - Equipment	1,913.87	2,000.00	721.20	1,500.00
20-50-6230	Rep and Maint - Infrastructure	22,862.12	175,000.00	40,274.11	130,000.00

Budget notes:

~2026 Deception Water Line	125,000.00
Walnut Springs Tank	50,000.00
~2027 Walnut Springs Tank	60,000
Mescal Canyon/Verde Central Syphon	70,000

20-50-6232	Springs Security Exp	1,309.19	6,000.00	5,860.18	10,000.00
20-50-6240	Service Tests/System Testing	438.00	750.00	561.00	850.00
20-50-6250	Small Tools and Equipment	306.69	2,000.00	1,107.35	2,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
20-50-6271	DWR Fee	.00	1,000.00	.00	1,000.00
20-50-6280	Uniform Exp Water	341.64	450.00	457.83	575.00
20-50-6285	Utilities Exp - Water	503.84	550.00	374.34	575.00
20-50-6290	Administrative Charge	59,016.00	60,550.00	45,412.47	64,435.00
20-50-8040	Lease Payments	.00	.00	.00	.00
20-50-8041	Vehicle Purchase-Water	.00	.00	.00	.00
	Total WATER EXPENDITURES:	336,758.15	447,425.00	266,961.19	438,750.00
SEWER REVENUE					
20-51-4050	Connection Fees	.00	5,500.00	.00	.00
20-51-4085	Sewer Usage Fees	195,771.33	200,000.00	156,402.38	239,000.00
20-51-4300	Interest and Investment Earnin	30,275.44	.00	.00	.00
20-51-4900	Transfers In	223,378.72	80,000.00	62,499.98	80,000.00
	Budget notes: ~2026 From Parking $40,000.00 From General $40,000.00 ~2027 From General Fund $80,000.00				
	Total SEWER REVENUE:	449,425.49	285,500.00	218,902.36	319,000.00
SEWER EXPENDITURES					
20-51-5001	Salaries and Wages	43,508.91	47,000.00	38,816.75	54,000.00
20-51-5005	Accrued Salaries & Wages	268.03	.00	.00	.00
20-51-5006	Longevity Bonus	194.03	240.00	155.84	220.00
20-51-5010	FICA and Medicare	3,244.53	3,750.00	2,904.79	4,250.00
20-51-5011	Retirement	4,502.33	5,500.00	4,052.89	6,500.00
20-51-5012	Health Insurance	13,670.28	14,000.00	14,708.19	14,000.00
20-51-5013	Worker's Compensation	2,525.66	2,850.00	1,755.83	2,850.00
20-51-5014	Unemployment	13.20	50.00	20.33	45.00
20-51-6110	Contract Services	41,070.00	48,750.00	29,925.00	51,000.00
	Budget notes: ~2027 CWO Increase				
20-51-6120	Depreciation Expense	20,697.00	.00	.00	.00
20-51-6135	Permit Fee Exp - Sewer	2,968.94	2,950.00	27,958.21	3,500.00
20-51-6140	Engineering Fees	13,906.50	14,000.00	3,429.00	14,000.00
20-51-6145	Fuel	1,343.08	2,000.00	749.38	2,000.00
20-51-6155	Insurance	7,262.10	14,000.00	24,110.85	20,000.00
20-51-6170	Legal Exp - Sewer	75,000.00	1,500.00	.00	7,500.00
20-51-6185	Miscellaneous	1,653.44	2,000.00	746.10	2,000.00
20-51-6186	Bank Fees - Sewer Accts	.00	.00	.00	.00
20-51-6192	Software Support Exp - Sewer	7,299.98	7,500.00	6,317.61	8,250.00
20-51-6195	Operating Supplies - Sewer	8,547.90	12,500.00	6,849.34	12,500.00
20-51-6215	R&M Building - Sewer	190.64	.00	.00	.00
20-51-6220	Rep and Maint - Vehicles	2,660.73	3,000.00	1,862.65	3,000.00
20-51-6225	Rep and Maint - Equipment	684.59	600.00	656.18	650.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
20-51-6230	Rep and Maint - Infrastructure	4,090.61	32,000.00	14,082.80	32,000.00
Budget notes:					
	~2026 Rep and Maint - Infrastructure 20,000.00				
	Rep and Maint - Intrastructure (jetter) 7,000.00				
20-51-6240	Service Tests/System Testing	9,700.12	10,500.00	13,163.00	11,750.00
20-51-6250	Small Tools & Equipment (under	1,276.70	1,500.00	1,179.58	1,500.00
20-51-6280	Uniform Exp Sewer	448.56	450.00	387.60	550.00
20-51-6285	Utilities	2,455.40	2,750.00	1,548.43	2,500.00
20-51-6290	Administrative Charge	59,016.00	60,550.00	45,412.47	64,435.00
20-51-8020	Sewer Interest Expense	80,678.05	.00	.00	.00
20-51-8040	Lease Payments	.00	.00	.00	.00
Total SEWER EXPENDITURES:		408,877.31	289,940.00	240,792.82	319,000.00
SANITATION REVENUE					
20-52-4085	Sanitation Usage Fees	175,334.40	190,000.00	124,910.28	190,505.00
20-52-4500	Miscellaneous	.00	2,000.00	.00	.00
20-52-4900	Transfers In	65,000.04	70,000.00	46,666.67	125,000.00
Budget notes:					
	~2027 From General Fund 90,000				
	From Parking Fund 35,000				
Total SANITATION REVENUE:		240,334.44	262,000.00	171,576.95	315,505.00
SANITATION EXPENDITURES					
20-52-5001	Salaries and Wages	69,223.11	71,500.00	61,754.38	86,000.00
20-52-5005	Accrued Salaries & Wages	426.18	.00	.00	.00
20-52-5006	Longevity Bonus	308.70	380.00	247.94	345.00
20-52-5010	FICA and Medicare	5,162.10	5,750.00	4,621.25	6,750.00
20-52-5011	Retirement	7,163.15	9,000.00	6,447.81	10,300.00
20-52-5012	Health Insurance	21,748.82	22,500.00	23,399.28	21,500.00
20-52-5013	Worker's Compensation	7,213.45	6,500.00	5,039.80	7,950.00
20-52-5014	Unemployment	21.02	75.00	32.32	75.00
20-52-6111	Recycling Contract Exp	2,530.00	1,800.00	2,475.00	2,900.00
20-52-6116	Training & Education	95.00	200.00	.00	250.00
20-52-6120	Depreciation Expense	276.00	.00	.00	.00
20-52-6142	Equipment Rentals	.00	1,000.00	.00	1,000.00
20-52-6145	Fuel	4,354.34	6,000.00	4,094.21	6,000.00
20-52-6155	Insurance	7,262.10	14,500.00	17,184.55	14,000.00
20-52-6165	Landfill Tipping Fees	21,473.43	21,000.00	16,839.33	26,000.00
20-52-6185	Miscellaneous	2,254.51	8,000.00	5,699.49	8,000.00
Budget notes:					
	~2027 New Dumpster - $8,000				
20-52-6192	Software Support Exp - Trash	5,649.61	5,930.00	5,073.98	6,500.00
20-52-6195	Operating Supplies - Trash	379.02	500.00	400.83	600.00
20-52-6220	Rep and Maint - Vehicles	8,402.36	9,000.00	9,783.37	9,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
20-52-6225	Rep and Maint - Equipment	684.59	600.00	860.94	600.00
20-52-6230	R&M Trash - Infrastructure	35.13	250.00	166.73	250.00
20-52-6250	Small Tools and Equipment	1,368.86	1,500.00	1,850.12	2,000.00
20-52-6280	Uniform Exp Trash	341.69	350.00	347.42	550.00
20-52-6290	Administrative Charge	59,016.00	60,550.00	45,412.47	64,435.00
20-52-8040	Debt Service	.00	.00	.00	30,000.00
20-52-9500	Transfers Out	10,000.00	10,000.00	.00	10,000.00
Budget notes:					
New Garbage Truck					
Total SANITATION EXPENDITURES:		235,389.17	256,885.00	211,731.22	315,505.00
UTILITY FUND Revenue Total:		900,563.25	994,250.00	718,415.25	1,073,255.00
UTILITY FUND Expenditure Total:		981,024.63	994,250.00	719,485.23	1,073,255.00
Total UTILITY FUND:		80,461.38-	.00	1,069.98-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
HURF FUND					
HURF REVENUE					
30-30-4010	HURF Fund Balance Reserve	.00	7,350.00	.00	10,000.00
30-30-4020	HURF Revenue	48,973.49	48,750.00	47,796.54	46,750.00
30-30-4300	Interest and Investment Earnin	3,906.44	3,000.00	2,857.22	3,250.00
30-30-4900	Transfers In	189,999.96	110,000.00	85,833.37	110,000.00
	Budget notes: ~2026 From Parking $110,000.00 ~2027 From Parking $110,000				
	Total HURF REVENUE:	242,879.89	169,100.00	136,487.13	170,000.00
HURF EXPENDITURE					
30-30-5001	Salaries and Wages	62,626.45	38,000.00	54,811.94	45,500.00
30-30-5005	Accrued Salaries & Wages	.00	.00	.00	.00
30-30-5006	Longevity Bonus	438.80	200.00	416.56	450.00
30-30-5010	FICA and Medicare	4,741.42	3,000.00	4,140.45	3,500.00
30-30-5011	Retirement	3,800.94	4,750.00	3,421.56	5,500.00
30-30-5012	Health Insurance	11,539.82	11,500.00	12,415.74	11,250.00
30-30-5013	Worker's Compensation	2,437.22	1,900.00	1,742.09	2,250.00
30-30-5014	Unemployment	30.44	40.00	34.64	37.00
30-30-6140	Engineering Fees	.00	2,500.00	.00	2,500.00
30-30-6142	Equipment Rentals	.00	1,000.00	.00	1,000.00
30-30-6145	Fuel	1,623.15	1,500.00	1,091.73	1,500.00
30-30-6155	Insurance	4,841.40	10,500.00	12,431.80	12,500.00
30-30-6160	COVID Expenses - Portajohns	.00	.00	.00	.00
30-30-6185	Miscellaneous	756.56	1,000.00	329.39	1,000.00
30-30-6192	Software Service & Support	1,342.74	1,575.00	1,414.97	1,650.00
30-30-6195	Operating Supplies - HURF	128.06	500.00	94.87	500.00
30-30-6210	Public Restroom Supplies	7,790.56	4,000.00	6,012.27	7,250.00
30-30-6215	Repair & Maintenance - Buildin	.00	500.00	10.00	500.00
30-30-6220	Rep and Maint - Vehicles	2,134.43	1,900.00	1,878.53	3,000.00
30-30-6225	Rep and Maint - Equipment	787.83	1,000.00	844.41	1,000.00
30-30-6230	Rep and Maint - Infrastructure	88,421.48	45,000.00	37,011.38	30,000.00
	Budget notes: ~2026 First Section of County Rd 35,000 Repair & Maintenance - Street Patching 10,000 ~2027 Hull Parking 20,000 Street Patching 10,000				
30-30-6250	Small Tools and Equipment	242.04	10,000.00	15,287.51	10,158.00
30-30-6255	Street Lights	14,794.66	14,250.00	11,024.18	14,500.00
30-30-6260	Street Supplies	1,927.71	4,750.00	648.99	4,000.00
30-30-6280	Uniform Exp - HURF	449.82	550.00	415.06	550.00
30-30-6290	Administrative Charge	8,754.96	9,185.00	6,888.78	9,905.00
30-30-7000	Capital outlay - Public restro	.00	.00	.00	.00
30-30-8040	Lease Payments	.00	.00	.00	.00
	Total HURF EXPENDITURE:	219,610.49	169,100.00	172,366.85	170,000.00
	HURF FUND Revenue Total:	242,879.89	169,100.00	136,487.13	170,000.00
	HURF FUND Expenditure Total:	219,610.49	169,100.00	172,366.85	170,000.00
	Total HURF FUND:	23,269.40	.00	35,879.72-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
PARKING FUND					
PARKING FUND REVENUE					
35-35-4042	Parking Kiosk Revenue	392,719.82	386,000.00	428,667.90	534,000.00
35-35-4043	Allowance for Additional Kiosk	.00	.00	.00	.00
Total PARKING FUND REVENUE:		392,719.82	386,000.00	428,667.90	534,000.00
PARKING FUND EXPENDITURE					
35-35-5001	Salaries and Wages	35,241.36	40,000.00	33,063.84	42,000.00
35-35-5005	Accrued Salaries & Wages	.00	.00	.00	.00
35-35-5006	Longevity Bonus	100.00	200.00	220.00	260.00
35-35-5010	FICA Match	2,703.65	2,800.00	2,546.19	3,050.00
35-35-5013	Worker's Compensation	1,105.73	950.00	776.63	950.00
35-35-5014	Unemployment	45.23	125.00	30.09	125.00
35-35-6145	Fuel	650.23	1,000.00	487.73	1,250.00
35-35-6185	Miscellaneous	742.45	1,000.00	1,676.10	1,250.00
35-35-6186	Bank Charges	180.30	100.00	63.52	125.00
35-35-6188	Credit Card Processing Fees	39,695.40	29,815.00	31,789.40	30,150.00
35-35-6192	Software Service and Support	16,354.88	22,000.00	15,354.70	24,000.00

Budget notes:

~2027 Software Maintenance and Support (Kiosks) 10,000.00
Software Maintenance and Support (admin) 17,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
35-35-6195	Operating Supplies	2,060.80	3,000.00	1,840.00	3,000.00
35-35-6265	Telephone	4,872.96	6,750.00	315.92	1,200.00
35-35-6290	Administrative Charge	5,750.04	6,260.00	4,695.03	6,640.00
35-35-7000	Capital Outlay	.00	20,000.00	19,506.66	20,000.00
35-35-8041	Allowance for additional capit	.00	12,000.00	14,341.44	.00
35-35-9500	Transfers Out	231,999.96	240,000.00	180,000.00	400,000.00

Budget notes:

~2026 Transfer to General Budget (public safety) 45,000.00
Transfer to HURF Budget 110,000.00
Transfer to Water Budget 45,000.00
Transfer to Sewer Budget 40,000.00
~2027 Transfer to General Budget (public safety) 155,000.00
Transfer to HURF Budget 110,000.00
Transfer to Sanitation Budget 35,000.00
Transfer to Water Budget 100,000.00

	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
Total PARKING FUND EXPENDITURE:	341,502.99	386,000.00	306,707.25	534,000.00
PARKING FUND Revenue Total:	392,719.82	386,000.00	428,667.90	534,000.00
PARKING FUND Expenditure Total:	341,502.99	386,000.00	306,707.25	534,000.00
Total PARKING FUND:	51,216.83	.00	121,960.65	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
FIRE DEPT PENSION & RETIREMENT					
FIRE DEPT P&R REVENUE					
40-60-4250	Town contribution	15,000.00	15,000.00	.00	15,000.00
40-60-4255	State Pension Contribution	4,182.33	2,750.00	.00	2,750.00
40-60-4256	Retirement Rev FD P&R	.00	10,000.00	116,115.12	15,000.00
40-60-4300	Interest and Investment Earnin	10,096.38	.00	.00	.00
40-60-4306	Change in Fair Val of Investme	15,209.51	.00	.00	.00
	Total FIRE DEPT P&R REVENUE:	44,488.22	27,750.00	116,115.12	32,750.00
FIRE DEPT P&R EXPENDITURE					
40-60-6110	Contract Services	3,033.93	.00	.00	.00
40-60-6235	Retirement Exp FD P&R	21,988.13	27,750.00	116,115.12	32,750.00
	Total FIRE DEPT P&R EXPENDITURE:	25,022.06	27,750.00	116,115.12	32,750.00
	FIRE DEPT PENSION & RETIREMENT Revenue Total:	44,488.22	27,750.00	116,115.12	32,750.00
	FIRE DEPT PENSION & RETIREMENT Expenditure Total:	25,022.06	27,750.00	116,115.12	32,750.00
	Total FIRE DEPT PENSION & RETIREMENT:	19,466.16	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
OPERATING GRANTS REVENUE					
OPERATING GRANTS REVENUE					
50-40-4066	RICO Rev - Opr Grants	12,025.08	20,000.00	.00	12,000.00
50-40-4067	Police Dept Rev - Opr Grants	.00	20,000.00	688.13	30,000.00
50-40-4068	Fire Dept Rev - Opr Grants	23,715.76	27,500.00	52,539.75	67,500.00

Budget notes:

~2027 Fire: 100 Club grant	5,000.00
Fire: NAEMS funding	2,500.00
Firehouse Subs Grant	20,000.00
Miscellaneous	40,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
50-40-4100	Operating Grants Revenue	.00	.00	.00	.00
50-40-4101	Water Tower Siting Grant	.00	45,000.00	.00	45,000.00
50-40-4102	Yavapai County Storm Drainage/	50,000.00	50,000.00	26,000.00	50,000.00
50-40-4103	PZ: SHPO Grant Revenue	.00	.00	.00	.00
50-40-4104	FMI: Water Planning	.00	.00	.00	.00
50-40-4105	Community & Foundation Grant R	1,168.51	20,000.00	.00	20,000.00
50-40-4111	WIFA Water Conservation Grant	.00	206,000.00	.00	.00
50-40-4150	Police: Prop 207 funding	.00	.00	.00	.00
50-40-4185	MISCELLANEOUS grants	.00	500,000.00	.00	500,000.00
50-40-4200	Misc. Judicial Grants	.00	.00	.00	.00
	Total OPERATING GRANTS REVENUE:	86,909.35	888,500.00	79,227.88	724,500.00
OPERATING GRANTS EXPENDITURE					
50-40-6100	Misc. Judicial Grant Exp.	.00	.00	.00	.00
50-40-6101	Water Tower Siting Grant	.00	45,000.00	.00	45,000.00
50-40-6102	Yavapai County Storm Drainage/	50,000.00	50,000.00	995.00	50,000.00
50-40-6103	PZ: SHPO Grant Expenses	.00	.00	.00	.00
50-40-6104	FMI Water Planning Expenses	.00	.00	.00	.00
50-40-6105	Community Investment	.00	20,000.00	.00	20,000.00
50-40-6110	Contract Services Exp - Opr Gr	.00	.00	.00	.00
50-40-6111	WIFA Water Conservation Exp	.00	206,000.00	116,385.00	.00
50-40-6150	Police: Prop 207 Funding	.00	.00	.00	.00
50-40-6170	Legal Exp - Opr Grants	.00	.00	.00	.00
50-40-6185	Use of MISCELLANEOUS grants	.00	500,000.00	49,039.75	500,000.00
50-40-6236	RICO Exp - Opr Grants	11,964.48	20,000.00	2,403.10	12,000.00
50-40-6237	Police Dept Exp - Opr Grants	.00	20,000.00	688.13	30,000.00
50-40-6238	Fire Dept Exp - Opr Grants	24,329.32	27,500.00	3,371.21	67,500.00
	Total OPERATING GRANTS EXPENDITURE:	86,293.80	888,500.00	172,882.19	724,500.00
	OPERATING GRANTS REVENUE Revenue Total:	86,909.35	888,500.00	79,227.88	724,500.00
	OPERATING GRANTS REVENUE Expenditure Total:	86,293.80	888,500.00	172,882.19	724,500.00
	Total OPERATING GRANTS REVENUE:	615.55	.00	93,654.31-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
CAPITAL GRANTS FUND					
CAPITAL GRANTS REVENUE					
60-70-4105	CDBG DeceptioWaterline Revenue	28,965.53	400,000.00	31,587.00	200,000.00
60-70-4106	HURF Exchange Drainage Project	.00	.00	.00	.00
60-70-4107	Yavapai Apache Gaming Donation	.00	10,000.00	10,723.04	10,500.00
60-70-4108	Freeport McMoRan - Social Inve	.00	25,000.00	9,500.00	25,000.00
60-70-4109	Brownfields grant:Hotel Jerome	.00	500,000.00	.00	1,000,000.00
60-70-4110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-4111	Grants-Center Ave	.00	.00	.00	3,000,000.00
60-70-4112	Congressional Funding	.00	.00	.00	2,500,000.00
60-70-4113	WIFA Grant-Mescal School	6,200.00	1,450,000.00	35,340.00	800,000.00
60-70-4114	WIFA Grant Verde Central & Dec	.00	1,550,000.00	35,585.25	1,250,000.00
60-70-4185	Miscellaneous Capital Grants	.00	500,000.00	.00	3,500,000.00
60-70-4195	American Rescue Fund AZ State	.00	.00	.00	.00
60-70-4200	Federal Grants	.00	2,500,000.00	.00	3,500,000.00
	Total CAPITAL GRANTS REVENUE:	35,165.53	6,935,000.00	122,735.29	15,785,500.00
CAPITAL GRANTS EXPENDITURE					
60-70-6105	CDBG DeceptiWaterline Expenses	28,965.53	400,000.00	22,497.00	200,000.00
60-70-6106	HURF Exchange Drainage Expense	.00	.00	.00	.00
60-70-6107	Yavapai Apache Grant Expenses	.00	10,000.00	.00	10,500.00
60-70-6108	Freeport McMoRan - Social Inve	.00	25,000.00	5,085.00	25,000.00
60-70-6109	Brownfields grant:Hotel Jerome	.00	500,000.00	.00	1,000,000.00
60-70-6110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-6111	Grant- CenterAve	.00	.00	.00	3,000,000.00
60-70-6112	Congressional Funding	.00	.00	.00	2,500,000.00
60-70-6113	WIFA Grant Exp-Mescal School	.00	1,450,000.00	35,340.00	800,000.00
60-70-6114	WIFA Grant Verde Central & Dec	.00	1,550,000.00	32,874.00	1,250,000.00
60-70-6140	Engineering Exp - Cap Grants	.00	.00	.00	.00
60-70-6185	Misc Exp - Cap Grants	6,200.00	500,000.00	.00	3,500,000.00
60-70-6195	American Rescue Fund AZ State	.00	.00	.00	.00
60-70-6200	Federal Grant Exp	.00	2,500,000.00	.00	3,500,000.00
60-70-6215	R&M Building Exp - Cap Grants	.00	.00	.00	.00
60-70-6230	R&M Infrastructure Exp - Cap G	.00	.00	.00	.00
60-70-7020	Operating Equip, Cap Outlay -	.00	.00	.00	.00
	Total CAPITAL GRANTS EXPENDITURE:	35,165.53	6,935,000.00	95,796.00	15,785,500.00
	CAPITAL GRANTS FUND Revenue Total:	35,165.53	6,935,000.00	122,735.29	15,785,500.00
	CAPITAL GRANTS FUND Expenditure Total:	35,165.53	6,935,000.00	95,796.00	15,785,500.00
	Total CAPITAL GRANTS FUND:	.00	.00	26,939.29	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
GENERAL FUND CONTINGENCIES FND					
GENERAL FUND CONTINGENCIES REV					
70-25-4090	Wildlands Rev - Contingency	.00	75,000.00	10,771.30	75,000.00
70-25-4295	Excess Sales Tax- Misc	.00	2,350,000.00	.00	2,350,000.00

Budget notes:

~2027 xcess City Sales Tax	240,000
Transfer in from Sanitation	10,000
Sale or Lease of Real Property	1,850,000
Budgeted fund balance	250,000

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
70-25-4900	Transfer In	10,000.00	.00	.00	.00
	Total GENERAL FUND CONTINGENCIES REV:	10,000.00	2,425,000.00	10,771.30	2,425,000.00
GNERLA FUND CONTINGENCIES EXP					
70-25-6276	Wildlands Exp - Contingency	2,151.57	75,000.00	25,888.31	75,000.00
70-25-6295	Expense - GF Contingencies	331.21	2,350,000.00	.00	2,350,000.00
70-25-7025	Vehicles, Cap Exp, GF Contgy	.00	.00	.00	.00
70-25-9500	Transfer Out	.00	.00	.00	.00
	Total GNERLA FUND CONTINGENCIES EXP:	2,482.78	2,425,000.00	25,888.31	2,425,000.00
	GENERAL FUND CONTINGENCIES FND Revenue Total:	10,000.00	2,425,000.00	10,771.30	2,425,000.00
	GENERAL FUND CONTINGENCIES FND Expenditure Total:	2,482.78	2,425,000.00	25,888.31	2,425,000.00
	Total GENERAL FUND CONTINGENCIES FND:	7,517.22	.00	15,117.01-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
UTILITIES CONTINGENCIES FUND					
UTILITIES CONTINGENCIES REV					
80-55-4295	Revenue - UF Contingencies	.00	.00	.00	.00
80-55-4900	Transfers In	.00	.00	.00	.00
Total UTILITIES CONTINGENCIES REV:		.00	.00	.00	.00
UTILITIES CONTINGENCIES EXP					
80-55-6295	Expense - UF Contingencies	.00	.00	.00	.00
Total UTILITIES CONTINGENCIES EXP:		.00	.00	.00	.00
UTILITIES CONTINGENCIES FUND Revenue Total:		.00	.00	.00	.00
UTILITIES CONTINGENCIES FUND Expenditure Total:		.00	.00	.00	.00
Total UTILITIES CONTINGENCIES FUND:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2025-26 Current year Actual	2026-27 Proposed Budget
CAPITAL FUND					
CAPITAL FUND REVENUES					
90-57-4300	Bank Interest - Capital Fund	1,060.55	.00	1,305.13	.00
90-57-4303	Interest - WWTP	71.87	.00	.00	.00
90-57-4510	Bridge Loan Wastewater Treatme	.00	.00	.00	.00
90-57-4515	Interim WWTP Loan	.00	1,000,000.00	10,362.50	801,250.00
90-57-4520	CARRYOVER Capital Fund	.00	.00	.00	.00
90-57-4900	Transfers In - Capital Fund	.00	.00	.00	.00
	Total CAPITAL FUND REVENUES:	1,132.42	1,000,000.00	11,667.63	801,250.00
CAPITAL FUND EXPENDITURES					
90-57-7024	New shuttle van (trade)	.00	.00	.00	.00
90-57-7025	Downpayment on new garbage trk	.00	.00	.00	.00
90-57-7026	Housing Purchase Expense	543,387.91	.00	.00	.00
90-57-7027	WWTP Construction Exp	153,378.72	.00	134.05	.00
90-57-7028	Third Water Tank Design	.00	.00	.00	.00
90-57-7029	WWTP Engineering Exp	.00	.00	.00	.00
90-57-7030	Interim WWTP Loan Exp	1,250.00	1,000,000.00	11,124.54	801,250.00
90-57-7032	WWTP Miscellaneous Exp	.00	.00	.00	.00
	Total CAPITAL FUND EXPENDITURES:	698,016.63	1,000,000.00	11,258.59	801,250.00
	CAPITAL FUND Revenue Total:	1,132.42	1,000,000.00	11,667.63	801,250.00
	CAPITAL FUND Expenditure Total:	698,016.63	1,000,000.00	11,258.59	801,250.00
	Total CAPITAL FUND:	696,884.21-	.00	409.04	.00
	Grand Totals:	1,367,838.95-	.00	241,525.64-	.00

Report Criteria:

- Includes all accounts
- Includes grand totals
- Includes budget notes with general notes and with year ending periods: Current year, Future year

Item A.

City/Town of Jerome
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year		Sch		Funds: General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	2,806,444	8,138,600	0	1,000,000	27,750	994,250	2,425,000	15,392,044
2026	Actual expenditures/expenses**	E	2	2,459,943	526,052	0	15,008	135,588	263,747	34,509	3,434,847
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	745,667	384,401	0	0	0	730,792	0	1,860,860
2027	Primary property tax levy	B	4	47,500							47,500
2027	Secondary property tax levy	B	5								0
2027	Estimated revenues other than property taxes	C	6	2,647,200	17,104,000	0	804,250	32,750	768,255	2,415,000	23,771,455
2027	Other financing sources	D	7	0	0	0	0	0	0	0	0
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	155,000	110,000	0	0	0	305,000	10,000	580,000
2027	Interfund Transfers (out)	D	10	170,000	400,000	0	0	0	10,000	0	580,000
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2027	Total financial resources available		12	3,425,367	17,198,401	0	804,250	32,750	1,794,047	2,425,000	25,679,815
2027	Budgeted expenditures/expenses	E	13	2,679,700	16,804,095	0	801,250	32,750	305,505	2,415,000	23,038,300

	Expenditure limitation comparison	2026	2027
1	Budgeted expenditures/expenses	$ 15,392,044	$ 23,038,300
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	15,392,044	23,038,300
4	Less: estimated exclusions	8,196,597	17,132,718
5	Amount subject to the expenditure limitation	$ 7,195,447	$ 5,905,582
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	$ 7,910,996	$ 7,974,313

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Item A.

City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
City Sales Tax	$ 1,478,750	$ 1,119,801	$ 1,480,000
Licenses and permits			
Business Licenses	5,000	4,704	5,500
Utility Franchises	17,250	21,299	17,800
Building Permits	12,000	4,405	10,000
Short-Term Rental License Fee	450		300
Intergovernmental			
State Sales Tax	74,000	67,754	70,000
Urban Revenue Share	305,000	292,375	315,750
Vehicle License Tax	40,000	40,842	40,000
Yavapai County for Library	18,150	19,955	18,750
Charges for services			
Utility Reimbursements	5,000	5,134	5,000
Rental Income - Town	93,000	77,525	90,000
Rental Income - Library	10,250	9,310	10,750
Planning & Zoning Fees	3,000	1,800	3,000
Police Services	55,500	65,686	61,500
Fire Services	164,500	71,969	149,000
Fines and forfeits			
Fines & Forfeitures	57,000	42,235	55,000
Dedicated Police Revenue from Court Fees	2,000	1,611	2,000
Court Security Fund	10,000	7,634	9,500
Interest on investments			
Interest	13,500	8,007	12,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Library Contributions	2,000	2,715	2,500
Miscellaneous			
Sale of Assets	12,500	17,481	15,000
Miscellaneous Revenue	13,000	11,377	14,000
Insurance Reimbursements	10,000	1,536	10,000
Fund Balance Reserves	325,000	325,000	40,000
Administrative Charges	197,095	197,045	209,850
Total General Fund	$ 2,923,945	$ 2,417,200	$ 2,647,200

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total debt service funds	$	$	$
Capital projects funds			
CAPITAL FUND	$	$	$
Interim Bridge Loan WWTP Loan	1,000,000	13,813	804,250
Interest-Capital Fund		1,524	
	$ 1,000,000	$ 15,337	$ 804,250
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total capital projects funds	$ 1,000,000	$ 15,337	$ 804,250

* 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.

Item A.

City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Internal service funds			
General Fund Contingencies	$	$	$
Excess City Sales Tax	250,000		240,000
Sale or Lease of Real Property	1,850,000		1,850,000
Excess Wildland Fire Fees	75,000	12,578	75,000
CEMA/FEMA COVID Reimbursement			
Other Contingency Revenue	250,000		250,000
	$ 2,425,000	$ 12,578	$ 2,415,000
Enterprise Fund Contingencies	$	$	$
Water Service & Connection Fees			
Sewer Service & Connection Fees			
UF Contingency Revenue	500,000		
	$ 500,000	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total internal service funds	$ 2,925,000	$ 12,578	$ 2,415,000
Total all funds	$ 15,844,545	$ 4,060,670	$ 23,771,455

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Jerome
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
General Government	$ 692,880	$	$ 644,950	$ 662,913
Magistrate Court	127,670		98,743	121,885
Police	799,350		801,971	821,465
Fire	675,795		472,243	550,180
Library	132,994		123,632	143,010
Planning & Zoning	133,850		103,032	129,360
Parks	22,450		21,106	24,645
Properties	221,455		194,266	226,242
Total General Fund	$ 2,806,444	$	$ 2,459,943	$ 2,679,700
Special revenue funds				
HURF	$ 169,100	$	$ 186,160	$ 160,095
Parking	146,000		140,089	134,000
Operating Grants	888,500		72,107	724,500
Capital Grants	6,935,000		127,696	15,785,500
Total special revenue funds	$ 8,138,600	$	$ 526,052	$ 16,804,095
Debt service funds				
Contingency	$	$	$	$
Total debt service funds	$	$	$	$
Capital projects funds				
Capital Fund	$ 1,000,000	$	$ 15,008	$ 801,250
Total capital projects funds	$ 1,000,000	$	$ 15,008	$ 801,250
Permanent funds				
Fire Dept. Pension & Relief	$ 27,750	$	$ 135,588	$ 32,750
Total permanent funds	$ 27,750	$	$ 135,588	$ 32,750
Enterprise funds				
Water	$ 447,425	$	$ 300,116	$ 438,750
Sewer	289,940		282,648	319,000
Trash	256,885		248,916	256,885
Total enterprise funds	$ 994,250	$	$ 263,747	$ 305,505
Internal service funds				
General Fund Contingency	$ 2,425,000	$	$ 34,509	$ 2,415,000
Utilities Contingency				
Total internal service funds	$ 2,425,000	$	$ 34,509	$ 2,415,000
Total all funds	$ 15,392,044	$	$ 3,434,847	$ 23,038,300

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City/Town of Jerome
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 2027
General Fund	20	$ 1,366,309	$ 127,842	$ 214,645	$ 165,822	$ 1,874,618
Special revenue funds						
HURF	2	$ 66,336	$ 5,458	$ 15,651	$ 8,480	$ 95,925
Parking	2	39,400			4,159	43,559
Total special revenue funds	4	$ 105,736	$ 5,458	$ 15,651	$ 12,639	$ 139,483
Debt service funds						
		$	$	$	$	$
Total debt service funds		$	$	$	$	$
Capital projects funds						
		$	$	$	$	$
Total capital projects funds		$	$	$	$	$
Permanent funds						
		$	$	$	$	$
Total permanent funds		$	$	$	$	$
Enterprise funds						
Water	2	$ 99,751	$ 11,924	$ 34,190	$ 13,763	$ 159,628
Sewer	1	54,090	6,466	18,540	7,463	86,559
Sanitation	2	86,053	10,286	29,495	11,873	137,707
Total enterprise funds	5	$ 239,894	$ 28,676	$ 82,225	$ 33,099	$ 383,895
Internal service funds						
		$	$	$	$	$
Total internal service fund		$	$	$	$	$
Total all funds	29	$ 1,711,939	$ 161,976	$ 312,521	$ 211,561	$ 2,397,996

City/Town of Jerome
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027 Sources	Other financing 2027 (Uses)	Interfund transfers 2027 In	Interfund transfers 2027 (Out)
General Fund				
Public Safety - Transfer from Parking	$	$	$ 155,000	$
General Fund - Transfer to HURF				
General Fund - Transfer to Water				
General Fund - Transfer to Sanitation				90,000
General Fund - Transfer to Sewer				80,000
Total General Fund	$	$	$ 155,000	$ 170,000
Special revenue funds				
Parking Fund - Transfer to PD GF	$	$	$	$ 155,000
Parking Fund - Transfer to HURF				110,000
Parking Fund - Transfer to Water				100,000
Parking Fund - Transfer to Sanitation				35,000
HURF - Transfer from General Fund				
HURF - Transfer from Parking Fund			110,000	
Total special revenue funds	$	$	$ 110,000	$ 400,000
Debt service funds				
	$	$	$	$
Total debt service funds	$	$	$	$
Capital projects funds				
	$	$	$	$
Total capital projects funds	$	$	$	$
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
Water - Transfer from Parking Fund	$	$	$ 100,000	$
Water - Transfer from General Fund				
Sanitation - Transfer from Parking Fund			35,000	
Sewer - Transfer from General Fund			80,000	
Sanitation - Transfer to GF Contingency				10,000
Sanitation - Transfer from General Fund			90,000	
Total enterprise funds	$	$	$ 305,000	$ 10,000
Internal service funds				
Gen Contingencies-Transfer from San	$	$	$ 10,000	$
Total Internal Service Funds	$	$	$ 10,000	$
Total all funds	$	$	$ 580,000	$ 580,000

Founded 1876
Incorporated 1899

TOWN OF JEROME, ARIZONA

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

May 28, 2026

TO: Jerome Town Council
Mayor Christina "Alex" Barber

FROM: Brett Klein, Town Manager

REFERENCE: **FY 2027 Inter-Fund Budget Transfers**

The tentatively approved budget transfers for FY 2027 can be found in the line-item budget and on Schedule D of the State of Arizona Budget Forms. For ease of review and consideration, I have summarized them below:

FUND FROM	FUND TO	AMOUNT
General Fund	Sewer	80,000
General Fund	Sanitation	90,000
Parking Fund	General Fund (Public Safety)	155,000
Parking Fund	HURF	110,000
Parking Fund	Water	100,000
Parking Fund	Sanitation	35,000
General Fund (Police)	General Designated (Future Police Vehicle)	21,000
Utilities (Sanitation)	Utilities Designated (Future Waste Truck)	10,000

City/Town of Jerome
Tax levy and tax rate information
Fiscal year 2027

	2026	2027
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 103,818	$ 106,312
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
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
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		
(3) Total primary property taxes	$ 47,500	
B. Secondary property taxes		
(1) **Current** year's levy	$	
(2) Prior years' levies		
(3) Total secondary property taxes	$	
C. Total property taxes collected	$ 47,500	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.6084	0.5835
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	0.6084	0.5835

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.

Founded 1876
Incorporated 1899

TOWN OF JEROME, ARIZONA

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

2026-27 TAX LEVY INFORMATION

Once again this year, there has been no change in the tax levy, which will remain at $47,500.

Because assessed valuation has increased and the levy remains unchanged, the tax rate will decrease. Last year’s rate was $0.6084. This year’s rate will be $0.5835.

See attached Schedule B for further details.

FUND BALANCE RECAP:

UNRESTRICTED general fund balance @ 7/1/25, per audited financial statements		745,667
Plus: Anticipated surplus FY26		155,000
NET ESTIMATED UNRESTRICTED FUND BALANCE @ 7/1/26 est.		900,667
2025-26 GENERAL FUND OPERATING EXPENSES (per draft): net of capital expenditures and subsidies to other funds		3,016,445
FUND BALANCE PERCENTAGE	**30%**	
Minimum fund balance per Financial Operations Manual adopted by Council: 25% of general fund operating expenses	754,111	
Potentially available for use*	**146,556**	
Used in this draft (excluding contingencies)	**(40,000)**	
General Fund Balance remaining available for use		**106,556**
Total General fund balance remaining	*860,667*	
Percentage of GF operating expenses	**29%**	

Utilities Fund Balance @ 7/1/25	730,792	
Less: EST. Difference - Surplus / (deficit) FY26	75,000	
TOTAL ESTIMATED UTILITIES FUND BALANCE @ 7/1/25		805,792
Utilized in this draft		100,000
Utilities Fund Balance remaining for use		**705,792**

HURF Fund Balance @ 7/1/25	95,434	
Less: Difference - Surplus / (deficit) FY26	(22,000)	
TOTAL ESTIMATED HURF FUND BALANCE @ 7/1/26		73,434
Utilized in this draft		0
HURF Fund Balance remaining for use		**73,434**

PARKING fund balance @ 7/1/2025	288,967	
Estimated surplus / Deficit, FY26		27,000
TOTAL ESTIMATED PARKING FUND BAL @ 7/1/2026		315,967
Utilized in this draft		
PARKING Fund Balance remaining for use		**315,967**

File Attachments for Item:

A. Consider Resolution No. 689; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2027

Council will consider and may approve Resolution No. 689.

TOWN OF JEROME

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

8ESOLUTION NO. 689

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JEROME, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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 May 28, 2026, 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 9, 2026, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 9, 2026, 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 2026-27.

ADOPTED AND APPROVED by a majority vote of the Jerome Town Council on the 9th day of June, 2026.

APPROVED:

____
Alex “Christina” Barber, Mayor

ATTEST:

____
Brett Klein, Town Manager/Clerk

APPROVED AS TO FORM:

____
Gust Rosenfeld, PLC, By: John A Gaylord, Town Attorney