



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 11, 2024, 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 TTY 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 2024-2025 Town of Jerome Budget and Tax Levy

Council will conduct a public hearing on the proposed 2024-2025 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. 670; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2025

Council will consider and may approve Resolution No. 670.

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 2024-2025 Town of Jerome Budget and Tax Levy

Council will conduct a public hearing on the proposed 2024-2025 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.

**LEGAL NOTICE
TOWN OF JEROME, ARIZONA**

NOTICE IS HEREBY GIVEN that, on May 28, 2024, the Jerome Town Council approved the 2024-25 Tentative Budget for the Town of Jerome as set forth in the summary below. A complete copy of the budget estimates may be reviewed during normal business hours at Jerome Town Hall, 600 Clark Street, or on the Town's official website at www.jerome.az.gov. A public hearing on the budget and tax levy will be held on June 11, 2024, at 6:30 p.m. in Council Chambers at Jerome Town Hall. Any taxpayer may appear and be heard in favor of or against any proposed expenditure or tax levy. Comments may also be submitted by email to b.klein@jerome.az.gov up until 5:00 pm on June 11, 2023. Following the public hearing, Council may adopt the final budget.

Brett Klein
Town Manager/Clerk



Founded 1876
Incorporated 1899

TOWN OF JEROME, ARIZONA

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

Item A.

June 1, 2024

TO: Jerome Town Council
Mayor Christina “Alex” Barber

FROM: Brett Klein, Town Manager / Clerk

REFERENCE: Final Draft of FY 2025 Budget for Adoption

Attached is the final draft of the fiscal year 2024-2025 Town Budget. Thank you to the Town Council and staff for all the work they put in to creating this budget document. Attached you can also find a summary of the fund balance analysis, a list of the transfers and a levy rate statement.

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 \$3,048,050.00, which is just a 2.4% increase over fiscal year 2024. The tentative budget utilizes only \$407,000 of the fund balance, which is a little more than the predicted general fund surplus for the current fiscal year of \$285,000. In comparison, the current year utilized \$428,389, so we continue to reduce the reliance on the fund balance. When factoring in the anticipated surplus, that leaves over 48% of general fund operating expenses uncommitted and available in an emergency.

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 be decreasing for a couple years as the State moved to a new funding formula, but we anticipated this last year and conservatively budgeted for the State revenue share. This helped mitigate the impact to our budget for this upcoming fiscal year. We also were able to participate in more opportunities for wildland fire revenue, thanks to the new brush truck, being fully staffed, and adding a fire mitigation staff member. Yavapai County lowered its municipal library contribution to cities and towns due to its own budget shortages, but only a small amount compared to last year and we were able to weather that reduction. 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.

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 4.5% for staff;
- Enhanced Town contributions for dependent insurance;
- Enhanced Town contributions toward general retirement of a 2% increase;
- Budgeted funds for an additional fire mitigation employee;
- A “new” police vehicle;
- New Town Hall server for data storage of financial records;
- Enhanced Historic Preservation expense line item;
- Town Hall and Court security enhancements;
- Court conference / attorney room;
- Paying down the PSPRS shortage;
- Zoning ordinance update;
- Cemetery appraisal;
- A new Town Hall Furnace;
- Window replacement in Town Hall and the co-op; and
- File room enhancements.

Utility Fund:

The three utilities that comprise the utility fund are: 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 a general fund subsidy.

The Utility Fund is balanced at \$1,098,768, compared to \$1,145,889.00 for the current fiscal year. The slight reduction is due to less reliance on the general fund and certain capital projects shifting to the capital or contingency funds. For FY 2025, the Utility Fund will cover the following projects beyond the routine maintenance and operations:

- Walnut Springs Tank Refurbishment;
- Verde Central siphon line repair (hopefully starting real soon);
- Mescal Canyon siphon line repair;
- Water line repairs to Dundee / Holly and Deception; and
- New dumpster.

In addition, the design of the new wastewater treatment plant, and a new sanitation truck 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 \$240,750.00, compared to \$249,645.00 for the current fiscal year. For FY 2025, the HURF Fund will continue to cover paving projects that are much needed,

including the first section of County. See the attached list of transfers for impacts to the HURF Fund.

Parking Fund:

Revenues from the Parking fund cover the maintenance of the system, and will also cover necessary and needed public safety items and 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 is expecting to receive a SEARCH Grant for the siting of a new water tank, and subsequent expenses involved with this process. The Town is also expected to procure an interim loan to cover certain costs associated with the new wastewater treatment plant. The Town is also expecting a CDBG grant for Deception, a drainage grant for areas yet to be determined and will be completing several other large-scale grant applications including for the reconstruction of Verde Avenue, the reconstruction of Center Street, sanitary sewer lines and a design grant for County Road. Other items included in these categories are:

- A new inclinometer for one that has ceased to work due to the underground movements;
- Engineering for the eventual repair of retaining walls;
- The aforementioned sanitation truck;
- Design work for retaining walls;
- Design work for the hotel Jerome;
- Generators for redundancy;
- Historic building preservation and rehabilitation; and
- Costs associated with the new wastewater treatment plant.

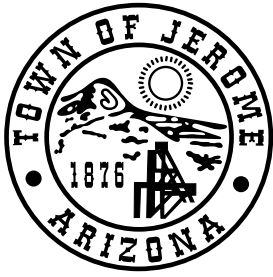
Thank you again to the many individuals who participated in creating this proposed, tentative budget. The final product is a balanced, conservative, and realistic budget that will allow the Town to meet its financial obligations and continue to address much needed improvements.

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.

City/Town of Jerome
Tax levy and tax rate information
Fiscal year 2025

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>98,783</u>	\$ <u>101,457</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>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>47,500</u>	\$ <u>47,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>47,215</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>47,215</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>47,215</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.6655	_____ 0.6340
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.6655	_____ 0.6340
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

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

2024-25 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, the tax RATE will decrease. Last year's rate was \$0.6655. This year's rate will be \$0.6340.

See attached Schedule B for further details.

Report Criteria:

- Budget note year end periods: Future year
- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
GENERAL FUND					
TAX REVENUE					
10-30-4001	Property Taxes	47,926.40	47,500.00	45,349.99	47,500.00
10-30-4005	City Sales Taxes	1,355,745.10	1,400,000.00	1,029,622.26	1,450,000.00
10-30-4010	State Sales Taxes	69,032.64	68,000.00	58,370.22	71,000.00
10-30-4030	Vehicle License Tax	37,995.16	41,000.00	32,450.67	40,000.00
10-30-4055	Franchise Fees	19,099.94	16,250.00	18,810.16	17,250.00
Total TAX REVENUE:		1,529,799.24	1,572,750.00	1,184,603.30	1,625,750.00
LICENSES, PERMITS&OTHER FEES					
10-31-4040	Building Permits	5,333.67	10,000.00	8,818.00	12,500.00
10-31-4041	Planning & Zoning Fees	1,100.00	3,000.00	1,725.00	3,500.00
10-31-4045	Business Licenses	6,560.00	5,500.00	3,580.00	5,500.00
10-31-4050	Commercial Filming Fees	.00	500.00	.00	.00
10-31-4071	Fees-Short Term Rental License	1,650.00	300.00	300.00	450.00
Budget notes: STR Rental License Fees					
Total LICENSES, PERMITS&OTHER FEES:		14,643.67	19,300.00	14,423.00	21,950.00
INTERGOVERNMENTAL REVENUE					
10-32-4015	Urban Revenue Share	284,552.28	345,208.00	364,363.34	330,000.00
Budget notes: ~2025 New Formula with 2-year Lag Time					
Total INTERGOVERNMENTAL REVENUE:		284,552.28	345,208.00	364,363.34	330,000.00
LIBRARY REVENUE					
10-33-4020	Yavapai County for Library	23,395.34	18,101.00	10,842.09	18,172.00
10-33-4070	Rents-Library	9,724.32	10,000.00	7,563.72	10,250.00
10-33-4200	Library Contributions	2,420.99	2,000.00	2,172.00	2,500.00
Total LIBRARY REVENUE:		35,540.65	30,101.00	20,577.81	30,922.00
POLICE DEPT REVENUE					
10-34-4061	PD Parking Citation Revenue	35,475.94	37,000.00	28,041.06	37,000.00
10-34-4062	PD Revenue From Parking Fund	.00	39,000.00	32,662.50	40,000.00
10-34-4063	Police Smart & Safe AZ Fund	11,207.07	5,250.00	5,289.09	10,000.00
10-34-4064	Police Officer Safety Equip Re	1,621.97	2,000.00	1,484.45	2,000.00
10-34-4065	Police Services	5,321.89	8,000.00	3,171.51	7,000.00
Total POLICE DEPT REVENUE:		53,626.87	91,250.00	70,648.61	96,000.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
COURT REVENUE					
10-35-4035	Fines and Forfeitures	43,168.03	62,000.00	46,811.07	59,000.00
	Budget notes:				
	~2025 Fines & Forfeitures	47000			
	Fines & Forfeitures - Parking Tickets12000				
10-35-4037	Court Security Fund Revenue	8,155.00	10,000.00	7,743.68	10,000.00
	Total COURT REVENUE:	51,323.03	72,000.00	54,554.75	69,000.00
RENTAL REVENUE					
10-36-4070	Rents-Town Properties	76,808.02	82,000.00	69,449.50	87,000.00
	Budget notes:				
	~2025 Town Hall Rents (bottom floor) goes to 10-33-4070				
	Property Rentals incl Holly Avenue				
10-36-4080	Utility Reimbursements	5,705.96	5,000.00	4,615.74	5,750.00
	Total RENTAL REVENUE:	82,513.98	87,000.00	74,065.24	92,750.00
FIRE DEPT REVENUE					
10-37-4053	Fire Dept Services Rev	4,783.75	7,500.00	30,283.46	25,500.00
10-37-4090	Wildland Fire Fees	38,770.63	55,000.00	41,110.44	65,500.00
10-37-4091	Wildlands Wage Reimbursement	26,064.74	32,000.00	51,470.66	52,000.00
10-37-4092	Firewise Wage Reimbursement	8,239.05	20,000.00	.00	.00
	Budget notes:				
	~2025 Title 3 Grants - in Grants				
	Total FIRE DEPT REVENUE:	77,858.17	114,500.00	122,864.56	143,000.00
GENERAL FUND REVENUE					
10-38-4000	Fund Balance Reserves	.00	428,389.00	356,990.00	407,000.00
	Budget notes:				
	~2025 Use of Reserve \$407,000 includes \$19,000 for Police Vehicle				
10-38-4200	Contributions	.00	.00	.00	.00
10-38-4300	Interest	10,558.02	6,000.00	11,273.86	14,000.00
10-38-4400	Sale of Assets	161.75	12,500.00	.00	12,500.00
	Budget notes:				
	~2025 Shuttle Van				
	Equip / Furniture				
10-38-4500	Miscellaneous Revenues	727.04	2,500.00	4,397.24	4,500.00
10-38-4510	Ins Dividends, Claims, Reimbursm	7,208.65	10,000.00	5,090.71	10,000.00
	Total GENERAL FUND REVENUE:	17,201.38	459,389.00	377,751.81	448,000.00
ADMINISTRATIVE CHARGES					
10-39-4600	Administrative Charges	176,172.00	185,041.00	154,200.00	191,623.00
	Budget notes:				
	~2025 Administration Charge from Utilities Funds 177,048				
	Administration Charge from Parking Fund 5,820				
	Administration Charge from HURF Fund 8,755				
10-39-4900	Transfers In	37,500.00	.00	.00	.00
	Total ADMINISTRATIVE CHARGES:	213,672.00	185,041.00	154,200.00	191,623.00
GENERAL GOVT EXPENSES					
10-41-5001	Salaries and Wages	246,084.85	275,000.00	217,146.85	282,000.00
10-41-5005	Accrued Salaries & Wages	1,143.37	.00	.00	.00

Account Number	Account Title	2022-23	2023-24	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual	Proposed Budget
10-41-5006	Longevity Bonus	581.00	1,057.00	839.00	2,000.00
10-41-5007	Payment in Lieu of Medical Ben	595.36	.00	.00	.00
10-41-5010	FICA Match	18,298.66	21,250.00	16,015.43	21,750.00
10-41-5011	Retirement Match	17,730.73	24,475.00	19,010.80	30,000.00
10-41-5012	Health/Life Insurance	51,922.02	63,000.00	48,918.54	64,000.00
10-41-5013	Workers Compensation	1,366.64	1,475.00	1,235.58	1,500.00
10-41-5014	Unemployment Insurance	75.58	280.00	28.88	300.00
10-41-6101	Accounting and Auditing	24,535.00	18,000.00	23,000.00	20,000.00
10-41-6105	Advertising, Printing, & Publi	3,552.65	6,000.00	2,149.96	4,250.00
10-41-6110	Contract Services	16,772.50	36,000.00	15,378.00	32,000.00
Budget notes:					
	~2025 Contract Services - ArchiveSocial	6000			
	Contract Services - Codification and Web	5000			
	Internet - New Much Higher Rate	21000			
10-41-6115	Conventions and Seminars	1,174.55	3,000.00	385.00	2,500.00
10-41-6116	Training & Education	1,049.79	2,500.00	642.06	2,500.00
10-41-6125	Dues, Subs & Memberships	6,323.00	7,500.00	6,988.06	7,500.00
10-41-6126	TPT Collection Fee Exp	.00	.00	.00	.00
10-41-6130	Election expenses	995.50	2,500.00	.00	2,250.00
10-41-6145	Fuel	278.35	250.00	517.36	650.00
10-41-6155	Insurance	19,575.17	22,500.00	38,050.14	27,500.00
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	6,922.50	14,500.00	6,195.00	13,000.00
10-41-6185	Miscellaneous	5,423.96	4,000.00	2,718.63	4,000.00
10-41-6186	Bank Fees - Gen Admin	1,922.41	2,000.00	1,576.58	2,000.00
10-41-6188	Bank Fees / Merch Svcs	5,024.01	7,500.00	1,589.18	4,500.00
10-41-6190	Office Supplies	12,379.89	8,500.00	7,394.80	8,500.00
10-41-6191	Copier & Equip Lease Expense	7,086.20	7,000.00	5,016.43	6,000.00
10-41-6192	Software Support Exp - GG	22,820.67	26,000.00	23,785.56	27,500.00
Budget notes:					
	~2025 Caselle				
	4D IT				
	Yavapai County Internet				
10-41-6193	Computer Hardware & Service	7,217.17	1,000.00	347.50	7,000.00
Budget notes:					
	~2025 Server per 4D				
10-41-6195	Operating Supplies - Gen Gov	1,310.54	1,500.00	139.40	1,500.00
10-41-6200	Postage	3,541.86	4,000.00	3,073.10	4,000.00
10-41-6220	Rep and Maint - Vehicles	1,546.35	500.00	5,493.66	1,750.00
10-41-6245	Shuttle Expenses	4,210.12	3,000.00	2,990.33	3,500.00
10-41-6250	Small Tools and Equipment	12,478.16	10,000.00	.00	10,000.00
Budget notes:					
	~2025 Council Chambers Technology				
	Town Hall Security Enhancements				
10-41-6265	Telephone	2,504.56	2,750.00	2,230.93	2,750.00
10-41-6275	Travel	1,286.81	1,500.00	145.71	1,500.00
10-41-6285	Tourism 1% Bed Tax	10,000.00	10,000.00	.00	10,000.00
10-41-6286	Community Health	.00	500.00	.00	500.00
10-41-6287	Allowance for preservation of	.00	.00	.00	.00
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	1,120,000.00	521,584.00	434,653.30	298,000.00
Budget notes:					
	~2025 Transfer to Utilities Fund - Water	100,000			
	Transfer to Utilities Fund - Sanitation	65,000			
	Transfer to Sewer Fund	43,000			

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
	Transfer to HURF	90,000			
	Total GENERAL GOVT EXPENSES:	1,635,443.19	1,110,621.00	887,655.77	906,700.00
MAGISTRATE COURT EXPENSES					
10-42-5001	Salaries and Wages	60,050.50	66,300.00	59,143.87	72,000.00
10-42-5005	Accrued Salaries & Wages	468.46	.00	.00	.00
10-42-5006	Longevity Bonus	268.00	220.00	220.00	250.00
10-42-5010	FICA and Medicare	4,622.79	5,250.00	4,348.12	5,500.00
10-42-5011	Retirement	2,292.00	3,500.00	4,153.77	3,800.00
10-42-5012	Health/Life Insurance	.00	12,000.00	15,409.31	18,750.00
10-42-5013	Worker's Compensation	191.31	230.00	185.06	230.00
10-42-5014	Unemployment	19.93	150.00	9.04	100.00
10-42-6037	Court Security Fund Expenses	874.40	10,000.00	874.14	8,000.00
Budget notes:					
~2025 Conference Room - Attorney Room					
10-42-6101	Accounting and Auditing	.00	.00	.00	.00
10-42-6110	Contract Services	5,830.33	6,000.00	1,769.87	6,000.00
10-42-6115	Conventions and Seminars	.00	500.00	.00	.00
10-42-6116	Training & Education	645.00	500.00	475.00	750.00
10-42-6125	Dues and Subscriptions	455.63	500.00	313.32	450.00
10-42-6185	Miscellaneous	288.04	250.00	.00	200.00
10-42-6190	Office Supplies	276.00	300.00	.00	300.00
10-42-6191	Copier & Equip Lease Exp	2,423.01	3,000.00	3,587.40	3,750.00
10-42-6195	Operating Supplies - Court	.00	200.00	169.84	200.00
10-42-6265	Telephone	856.12	900.00	751.10	850.00
10-42-6275	Travel	441.57	750.00	489.87	750.00
	Total MAGISTRATE COURT EXPENSES:	80,003.09	110,550.00	91,899.71	121,880.00
POLICE DEPT EXPENSES					
10-43-5001	Salaries and Wages	340,760.15	406,000.00	369,098.94	460,000.00
10-43-5005	Accrued Salaries & Wages	6,686.90	.00	.00	.00
10-43-5006	Longevity Bonus	1,369.00	1,955.00	1,269.00	2,200.00
10-43-5010	FICA and Medicare	25,262.25	31,900.00	27,636.64	36,000.00
10-43-5011	Retirement	25,485.43	43,050.00	30,965.10	62,000.00
Budget notes:					
~2025 Includes \$10K-\$15K for PSPRS Shortage					
10-43-5012	Health Insurance	58,481.54	70,000.00	63,167.27	70,000.00
10-43-5013	Worker's Compensation	22,040.41	22,400.00	24,821.80	30,000.00
10-43-5014	Unemployment	83.40	650.00	47.25	650.00
10-43-5020	Payroll Adjustment-Police	11,255.43-	.00	.00	.00
10-43-6105	Advertising, Printing, & Publi	314.72	.00	470.55	300.00
10-43-6110	Contract Services	2,105.00	1,000.00	431.34	1,000.00
10-43-6116	Training & Education	1,022.00	7,500.00	2,197.00	4,000.00
10-43-6120	Dispatch Fees	41,745.00	44,000.00	40,179.59	48,000.00
10-43-6125	Dues and Subscriptions	793.25	1,250.00	1,369.71	1,500.00
10-43-6145	Fuel	10,794.58	13,500.00	7,970.01	11,250.00
10-43-6172	Prosecutor Exp	22,020.50	24,000.00	20,000.00	24,000.00
10-43-6185	Miscellaneous	244.20	500.00	303.70	500.00
10-43-6192	Software Service & Support	11,039.10	10,800.00	5,191.92	9,250.00
10-43-6193	Computer Hardware & Service	18,723.10	5,000.00	.00	5,000.00
10-43-6195	Operating Supplies - Police	2,195.82	3,000.00	1,225.11	2,250.00
10-43-6200	Postage	105.28	200.00	19.10	200.00
10-43-6220	Rep and Maint - Vehicles	11,963.99	5,000.00	7,509.99	8,000.00
10-43-6225	Rep and Maint - Equipment	8,468.35-	5,000.00	652.69	4,000.00

Account Number	Account Title	2022-23	2023-24	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual	Proposed Budget
10-43-6234	Police Officer Safety Equip Ex	2,239.28	2,500.00	2,500.00	2,500.00
10-43-6250	Small Tools and Equipment	8,467.16	7,000.00	2,042.69	3,000.00
10-43-6265	Telephone	6,787.02	6,000.00	7,135.80	7,250.00
10-43-6280	Uniforms	5,871.15	2,500.00	2,854.78	3,250.00
10-43-7025	Vehicles, Cap Outlay, Police	38,178.14	19,000.00	.00	42,000.00
10-43-8040	Lease Payments	5,295.28	.00	.00	.00
Total POLICE DEPT EXPENSES:		650,349.87	733,705.00	619,059.98	838,100.00
FIRE DEPT EXPENSES					
10-44-5001	Salaries and Wages	171,818.28	249,500.00	205,718.59	350,000.00
Budget notes:					
~2025 Allowance for Weekend Staffing \$17,500					
Includes 2 Firewise Employees					
10-44-5002	Wildland Personnel	10,272.99	35,000.00	38,177.50	39,000.00
10-44-5003	Volunteer-Employee Per Call Pe	18,705.00	35,000.00	17,190.00	27,500.00
10-44-5004	Firewise Personnel	11,841.85	.00	.00	.00
10-44-5005	Accrued Salaries & Wages	1,674.05	.00	.00	.00
10-44-5006	Longevity Bonus	466.00	1,360.00	924.00	1,400.00
10-44-5007	Payment in Lieu of Benefits	7,315.88	7,400.00	6,471.74	7,400.00
10-44-5010	FICA and Medicare	12,928.08	25,350.00	18,949.56	29,000.00
10-44-5011	Retirement	12,792.62	25,500.00	22,102.87	35,000.00
10-44-5012	Health Insurance	33,382.70	66,500.00	34,581.41	75,000.00
10-44-5013	Worker's Compensation	16,719.53	24,250.00	17,319.63	28,000.00
10-44-5014	Unemployment	74.99	800.00	30.34	800.00
10-44-5015	Retirement - Volunteer Contrib	15,000.00	.00	.00	.00
10-44-5020	Payroll Adjustment-Fire	.00	.00	.00	.00
10-44-6110	Contract Services	.00	.00	.00	.00
10-44-6116	Training & Education	8,058.32	7,500.00	4,086.94	7,000.00
10-44-6120	Dispatch Fees	7,031.96	7,000.00	7,413.00	8,000.00
10-44-6125	Dues and Subscriptions	794.01	750.00	499.88	750.00
10-44-6145	Fuel	8,929.16	9,000.00	6,470.78	9,000.00
10-44-6170	Legal Exp - Fire	643.50	500.00	202.50	500.00
10-44-6180	Medical Expenses	517.66	500.00	404.53	1,000.00
10-44-6181	Medical Supplies Exp	5,840.25	5,000.00	2,518.34	4,250.00
10-44-6185	Miscellaneous	272.45	1,000.00	389.30	1,200.00
10-44-6192	Software Service & Support	1,289.27	1,200.00	1,844.66	1,850.00
10-44-6193	Computer Hardware and Service	.00	2,500.00	1,826.05	2,000.00
10-44-6195	Operating Supplies - Fire Dept	950.20	1,500.00	846.44	1,500.00
10-44-6220	Rep and Maint - Vehicles	8,402.06	16,000.00	5,342.93	12,500.00
10-44-6225	Rep and Maint - Equipment	5,435.86	4,000.00	2,143.18	4,000.00
10-44-6250	Small Tools and Equipment	11,340.97	10,000.00	8,523.99	10,000.00
10-44-6265	Telephone	3,643.55	3,500.00	3,090.87	3,750.00
10-44-6270	Training Center Assessment	2,692.00	2,750.00	2,692.00	2,750.00
10-44-6285	Utilities	.00	.00	.00	.00
Total FIRE DEPT EXPENSES:		375,485.09	543,360.00	409,761.03	663,150.00
LIBRARY EXPENSES					
10-45-5001	Salaries and Wages	69,870.81	89,000.00	70,819.98	95,000.00
10-45-5005	Accrued Salaries & Wages	1,114.44	.00	.00	.00
10-45-5006	Longevity Bonus	696.00	600.00	598.00	650.00
10-45-5007	Library Benefit Stipend	7,144.28	7,200.00	6,319.94	7,225.00
10-45-5010	FICA and Medicare	5,959.36	7,400.00	5,940.88	8,000.00
10-45-5011	Retirement	3,791.27	6,100.00	4,869.64	8,000.00
10-45-5012	Health Insurance	535.86	710.00	481.62	750.00

Account Number	Account Title	2022-23	2023-24	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual	Proposed Budget
10-45-5013	Worker's Compensation	275.99	350.00	271.21	400.00
10-45-5014	Unemployment	49.57	250.00	14.34	250.00
10-45-6110	Contract Services	1,007.76	1,250.00	1,589.12	1,750.00
10-45-6185	Miscellaneous	.00	250.00	.00	250.00
10-45-6190	Office Supplies	274.52	250.00	.00	300.00
10-45-6195	Operating Supplies - Library	5,459.12	4,500.00	4,353.87	4,750.00
10-45-6205	Print and Non-Print Materials	3,354.64	3,000.00	1,078.20	2,750.00
10-45-6225	Rep and Maint - Equipment	.00	100.00	.00	200.00
10-45-6250	Small Tools and Equipment	1,180.05	1,000.00	1,295.90	1,500.00
10-45-6265	Telephone	1,034.63	1,250.00	857.23	1,250.00
10-45-6266	E-Rate Exp	53.09	750.00	424.95	600.00
Total LIBRARY EXPENSES:		101,801.39	123,960.00	98,914.88	133,625.00
PLANNING & ZONING EXP					
10-46-5001	Salaries and Wages	55,136.44	65,800.00	53,344.63	70,000.00
10-46-5005	Accrued Salaries & Wages	2,387.89	.00	.00	.00
10-46-5006	Longevity Bonus	293.00	370.00	228.00	400.00
10-46-5007	Health Benefit Stipend	.00	.00	.00	.00
10-46-5010	FICA and Medicare	4,196.67	5,100.00	4,048.48	5,500.00
10-46-5011	Retirement	3,829.82	5,200.00	4,520.77	7,000.00
10-46-5012	Health Insurance	11,983.40	9,100.00	10,680.97	10,000.00
10-46-5013	Worker's Compensation	383.90	570.00	395.21	600.00
10-46-5014	Unemployment	23.46	125.00	9.95	125.00
10-46-6105	Advertising, Printing, & Publi	.00	100.00	.00	100.00
10-46-6110	Contract Services	.00	.00	.00	.00
10-46-6115	Conventions and Seminars	.00	250.00	.00	250.00
10-46-6116	Training and Education	.00	1,000.00	.00	1,250.00
10-46-6170	Legal Exp - P&Z	9,123.00	16,000.00	5,017.50	12,500.00
10-46-6175	Map Upgrades / Copies	.00	.00	1,771.97	1,000.00
10-46-6185	Miscellaneous	.00	5,000.00	1,593.01	20,000.00
Budget notes:					
~2025 Catalyst Annual Subscription					
Large Format Scanning / Printing					
Cemetery Appraisal					
Zoning Ordinance					
10-46-6192	Software Maintenance & Support	1,269.85	1,600.00	2,185.00	2,000.00
10-46-6195	Operating Supplies	.00	100.00	.00	100.00
10-46-6250	Small Tools and Equipment	14.00	100.00	.00	100.00
10-46-6265	Telephone	587.65	600.00	571.98	600.00
10-46-6275	Travel	.00	250.00	.00	250.00
10-46-6310	Historic Preservation Exp	.00	3,000.00	199.43	3,750.00
Total PLANNING & ZONING EXP:		89,229.08	114,265.00	84,566.90	135,525.00
PARKS EXPENSES					
10-47-5001	Salaries and Wages	6,295.10	7,600.00	6,335.95	8,600.00
10-47-5005	Accrued Wages	2,042.75	.00	.00	.00
10-47-5006	Longevity Bonus	12.64	25.00	31.73	40.00
10-47-5010	FICA and Medicare	453.82	585.00	461.38	700.00
10-47-5011	Retirement	460.88	765.00	622.76	1,100.00
10-47-5012	Health Insurance	1,948.19	2,400.00	2,170.50	2,600.00
10-47-5013	Worker's Compensation	305.56	360.00	349.76	420.00
10-47-5014	Unemployment	2.46	10.00	.87	10.00
10-47-6145	Fuel	1,222.54	1,500.00	366.92	900.00
10-47-6170	Legal	.00	250.00	.00	250.00

Account Number	Account Title	2022-23	2023-24	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual	Proposed Budget
10-47-6185	Miscellaneous	483.17	300.00	370.99	300.00
10-47-6192	Software Service & Support	.00	100.00	.00	100.00
10-47-6195	Operating Supplies - Parks	136.74	300.00	293.38	500.00
10-47-6215	Rep and Maint - Building	.00	100.00	.00	100.00
10-47-6220	Rep and Maint - Vehicles	572.59	1,250.00	1,818.30	2,000.00
10-47-6225	Rep and Maint - Equipment	578.60	750.00	523.36	800.00
Budget notes:					
~2025 Upper Park Grass					
10-47-6230	Rep and Maint - Infrastructure	59.30	2,000.00	145.13	1,000.00
10-47-6250	Small Tools and Equipment	1,546.71	1,250.00	157.06	1,000.00
10-47-6280	Uniform Exp Parks	331.79	450.00	259.97	450.00
10-47-6285	Utilities	2,732.72	2,750.00	2,456.77	2,750.00
10-47-8040	Lease Payments	260.16	275.00	108.18	250.00
Total PARKS EXPENSES:		15,360.22	23,020.00	16,473.01	23,870.00
PROPERTIES EXPENSES					
10-48-5001	Salaries and Wages	38,924.57	47,000.00	39,223.28	55,000.00
10-48-5005	Accrued Wages	318.19	.00	.00	.00
10-48-5006	Longevity Bonus	78.25	220.00	196.43	240.00
10-48-5010	FICA and Medicare	2,809.48	3,650.00	2,855.47	4,100.00
10-48-5011	Retirement	2,853.00	4,750.00	3,855.15	6,400.00
10-48-5012	Health Insurance	12,058.30	13,700.00	13,440.55	16,500.00
10-48-5013	Worker's Compensation	1,779.88	2,150.00	2,104.80	2,500.00
10-48-5014	Unemployment	15.33	58.00	5.44	60.00
10-48-6110	Contract Services	7,082.64	10,000.00	5,969.96	10,000.00
10-48-6140	Engineering Fees	12,968.75	7,500.00	4,406.50	7,500.00
10-48-6145	Fuel	726.45	1,500.00	1,063.92	1,500.00
10-48-6170	Legal Services	.00	.00	.00	.00
10-48-6185	Miscellaneous	2,594.18	2,000.00	965.28	1,750.00
10-48-6192	Software Service & Support	.00	.00	.00	.00
10-48-6195	Operating Supplies - Propertie	996.33	2,000.00	703.37	2,000.00
10-48-6215	R&M Building - Properties	10,672.99	40,000.00	35,931.59	47,000.00
Budget notes:					
~2025 Rep and Maint - Buildings (routine)-5 yr window plan 15,000.00					
Rep and Maint - Buildings (special)-File Room or Chimney 20,000.00					
Town Hall Furnace - Moyer Quote 12,000					
10-48-6220	Rep and Maint - Vehicles	672.27	1,200.00	1,828.93	2,000.00
10-48-6225	Rep and Maint - Equipment	612.38	500.00	1,061.22	1,000.00
10-48-6230	Rep and Maint - Infrastructure	34.69	35,000.00	307.30	20,000.00
10-48-6250	Small Tools and Equipment	656.62	1,200.00	1,442.71	1,500.00
10-48-6280	Uniform Exp Properties	364.73	350.00	259.95	375.00
10-48-6285	Utilities	44,696.91	44,000.00	40,002.16	45,500.00
10-48-8040	Lease Payments	260.16	280.00	108.18	275.00
Total PROPERTIES EXPENSES:		141,176.10	217,058.00	155,732.19	225,200.00
GENERAL FUND Revenue Total:		2,360,731.27	2,976,539.00	2,438,052.42	3,048,995.00
GENERAL FUND Expenditure Total:		3,088,848.03	2,976,539.00	2,364,063.47	3,048,050.00
Net Total GENERAL FUND:		728,116.76-	.00	73,988.95	945.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
UTILITY FUND					
WATER REVENUE					
20-50-4010	Fund Balance Reserves	.00	110,000.00	91,666.62	200,150.00
20-50-4050	Connection Fees	.00	.00	.00	.00
20-50-4085	Water Usage Fees	161,945.95	175,000.00	140,968.46	194,000.00
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	154,704.25	.00	.00	.00
20-50-4500	Miscellaneous	2,607.61	2,750.00	860.00	1,750.00
20-50-4900	Transfers In	590,000.00	326,208.00	271,838.30	145,000.00
Budget notes: ~2025 From Parking \$45,000 From General \$100,000					
Total WATER REVENUE:		909,257.81	618,958.00	505,333.38	545,900.00

WATER REVENUE					
20-50-5001	Salaries and Wages	68,748.51	83,500.00	69,185.37	94,000.00
20-50-5005	Accrued Salaries & Wages	1,768.47	.00	.00	.00
20-50-5006	Longevity Bonus	138.02	425.00	346.47	430.00
20-50-5010	FICA and Medicare	4,955.77	6,400.00	5,036.66	7,300.00
20-50-5011	Retirement	5,032.45	8,400.00	6,800.04	12,000.00
20-50-5012	Health Insurance	21,269.16	26,000.00	23,706.28	30,000.00
20-50-5013	Worker's Compensation	3,917.86	4,675.00	4,130.40	5,500.00
20-50-5014	Unemployment	27.04	100.00	9.61	100.00
20-50-6105	Advertising, Printing, & Publi	.00	.00	.00	.00
20-50-6110	Contract Services	13,156.22	20,000.00	10,250.00	17,000.00
20-50-6116	Training and Education	.00	500.00	.00	500.00
20-50-6120	Depreciation Expenses	64,161.35	.00	.00	.00
20-50-6135	Permit Fee Exp - Water	411.90	1,250.00	420.59	1,250.00
20-50-6140	Engineering Fees	.00	4,000.00	.00	4,000.00
20-50-6145	Fuel	3,685.11	3,000.00	3,308.07	4,000.00
20-50-6155	Insurance	5,642.40	7,750.00	12,637.74	12,250.00
20-50-6170	Legal Exp - Water	3,951.50	35,000.00	517.50	24,000.00
20-50-6185	Miscellaneous	568.98	800.00	127.05	800.00
20-50-6192	Software Support Exp - Water	5,182.40	6,000.00	4,454.71	5,750.00
20-50-6195	Operating Supplies - Water	5,498.07	5,000.00	2,401.66	5,000.00
20-50-6215	R&M Building - Water	.00	250.00	.00	250.00
20-50-6220	Rep and Maint - Vehicles	1,145.78	2,000.00	2,325.69	3,000.00
20-50-6225	Rep and Maint - Equipment	358.01	1,500.00	1,366.82	2,000.00
20-50-6230	Rep and Maint - Infrastructure	116,899.57	331,200.00	42,588.44	240,000.00
Budget notes: ~2025 Rep and Maint - Infrastructure (routine) - 2 Valves 30,000.00 Rep and Maint - Walnut Springs tank refurbishment 50,000.00 Rep and Maint - Siphon Line Mescal Canyon 80,000.00 Rep and Maint - Infrastructure (springs / regulators) 10,000.00 Siting of New Tank - 30,000 Waterline Misc Repairs Dundee / Holly / Deception 40,000					
20-50-6232	Springs Security Exp	4,035.90	8,000.00	864.14	6,000.00
20-50-6240	Service Tests/System Testing	195.00	750.00	135.00	750.00
20-50-6250	Small Tools and Equipment	1,945.96	2,750.00	231.62	2,000.00
20-50-6271	DWR Fee	.00	900.00	.00	1,000.00
20-50-6280	Uniform Exp Water	331.79	350.00	259.96	350.00
20-50-6285	Utilities Exp - Water	453.70	500.00	370.03	500.00
20-50-6290	Administrative Charge	54,288.00	57,008.00	47,798.00	59,016.00

Account Number	Account Title	2022-23	2023-24	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual	Proposed Budget
20-50-8040	Lease Payments	58.30	950.00	378.67	800.00
20-50-8041	Vehicle Purchase-Water	.00	.00	.00	.00
Total WATER REVENUE:		387,827.22	618,958.00	239,650.52	539,546.00

SEWER REVENUE

20-51-4050	Connection Fees	.00	5,500.00	.00	5,500.00
20-51-4085	Sewer Usage Fees	153,300.96	161,450.00	136,311.49	199,000.00
20-51-4300	Interest and Investment Earnings	.00	.00	.00	.00
20-51-4900	Transfers In	90,000.00	115,538.00	96,280.00	90,000.00
Budget notes:					
~2025 From Parking \$47,000.00					
From General Fund \$43,000.00					
Total SEWER REVENUE:		243,300.96	282,488.00	232,591.49	294,500.00

SEWER REVENUE

20-51-5001	Salaries and Wages	37,280.79	45,000.00	37,517.30	51,000.00
20-51-5005	Accrued Salaries & Wages	818.92	.00	.00	.00
20-51-5006	Longevity Bonus	74.84	225.00	187.87	240.00
20-51-5010	FICA and Medicare	2,687.48	3,500.00	2,731.16	3,900.00
20-51-5011	Retirement	2,728.99	4,550.00	3,687.52	6,100.00
20-51-5012	Health Insurance	11,533.47	14,000.00	12,855.66	15,500.00
20-51-5013	Worker's Compensation	2,025.57	2,350.00	2,185.59	2,750.00
20-51-5014	Unemployment	14.64	55.00	5.20	55.00
20-51-6110	Contract Services	38,400.00	50,000.00	33,250.00	47,500.00
Budget notes:					
~2025 Contract Services - MacVittie 37,500					
Contract Services - sewer line mapping 10,000					
20-51-6120	Depreciation Expense	20,696.77	.00	.00	.00
20-51-6135	Permit Fee Exp - Sewer	2,378.94	2,000.00	1,485.94	2,250.00
20-51-6140	Engineering Fees	.00	15,000.00	.00	14,750.00
20-51-6145	Fuel	1,957.28	3,000.00	1,385.12	3,000.00
20-51-6155	Insurance	5,919.74	10,000.00	12,637.74	12,750.00
20-51-6170	Legal Exp - Sewer	78.00	1,000.00	220.50	1,000.00
20-51-6185	Miscellaneous	287.15	500.00	500.30	750.00
20-51-6186	Bank Fees - Sewer Accts	.00	.00	.00	.00
20-51-6192	Software Support Exp - Sewer	5,182.40	5,750.00	4,454.71	6,000.00
20-51-6195	Operating Supplies - Sewer	11,186.82	12,000.00	8,604.80	12,000.00
20-51-6215	R&M Building - Sewer	.00	.00	.00	.00
20-51-6220	Rep and Maint - Vehicles	753.12	1,750.00	2,547.75	3,250.00
20-51-6225	Rep and Maint - Equipment	169.69	250.00	492.11	575.00
20-51-6230	Rep and Maint - Infrastructure	16,316.17	35,000.00	35,330.48	35,000.00
Budget notes:					
Rep and Maint - Infrastructure (routine) 10,000.00					
Rep and Maint - Infrastructure (sewer line replacement) 20,000.00					
~2025 Rep and Maint - Infrastructure (routine) 15,000.00					
Rep and Maint - Infrastructure (sewer line replacement ??) 20,000.00					
20-51-6240	Service Tests/System Testing	10,053.60	14,000.00	9,619.00	11,000.00
20-51-6250	Small Tools & Equipment (under	1,514.79	1,500.00	43.88	1,500.00
20-51-6280	Uniform Exp Sewer	336.15	400.00	259.97	450.00
20-51-6285	Utilities	2,455.04	2,750.00	2,043.69	2,750.00
20-51-6290	Administrative Charge	58,812.00	57,008.00	47,510.00	59,016.00
20-51-8020	Sewer Interest Expense	.00	.00	.00	.00
20-51-8040	Lease Payments	58.30	900.00	378.67	900.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
Total SEWER REVENUE:		232,082.82	282,488.00	219,934.96	293,986.00
SANITATION REVENUE					
20-52-4085	Sanitation Usage Fees	176,297.96	180,000.00	146,691.84	193,000.00
20-52-4500	Miscellaneous	449.00	750.00	.00	2,750.00
20-52-4900	Transfers In	30,000.00	63,693.00	53,077.50	65,000.00
Budget notes: ~2025 From General Fund					
Total SANITATION REVENUE:		206,746.96	244,443.00	199,769.34	260,750.00
SANITATION REVENUE					
20-52-5001	Salaries and Wages	59,311.38	72,000.00	59,690.83	82,000.00
20-52-5005	Accrued Salaries & Wages	531.15	.00	.00	.00
20-52-5006	Longevity Bonus	119.07	350.00	298.90	380.00
20-52-5010	FICA and Medicare	4,275.41	5,500.00	4,345.51	6,500.00
20-52-5011	Retirement	4,341.69	7,200.00	5,866.81	10,000.00
20-52-5012	Health Insurance	18,350.28	22,200.00	20,454.00	25,000.00
20-52-5013	Worker's Compensation	5,521.96	6,700.00	4,716.20	6,600.00
20-52-5014	Unemployment	23.28	85.00	8.32	90.00
20-52-6111	Recycling Contract Exp	1,440.00	1,750.00	1,440.00	1,750.00
20-52-6116	Training & Education	95.00	300.00	.00	.00
20-52-6120	Depreciation Expense	275.99	.00	.00	.00
20-52-6142	Equipment Rentals	2,703.08	1,000.00	.00	1,000.00
20-52-6145	Fuel	7,207.79	9,000.00	5,306.97	7,750.00
20-52-6155	Insurance	7,272.66	10,000.00	12,637.74	12,750.00
20-52-6165	Landfill Tipping Fees	19,763.20	21,000.00	16,636.40	19,000.00
20-52-6185	Miscellaneous	341.43	300.00	294.97	8,000.00
Budget notes: ~2025 New Dumpster - \$8,000					
20-52-6192	Software Support Exp - Trash	4,626.31	5,500.00	3,713.23	4,500.00
20-52-6195	Operating Supplies - Trash	267.81	500.00	208.77	450.00
20-52-6220	Rep and Maint - Vehicles	8,301.97	10,000.00	6,360.30	7,750.00
20-52-6225	Rep and Maint - Equipment	259.43	500.00	511.85	600.00
20-52-6230	R&M Trash - Infrastructure	.00	.00	37.52	250.00
20-52-6250	Small Tools and Equipment	340.48	3,200.00	.00	1,500.00
20-52-6280	Uniform Exp Trash	327.53	350.00	259.98	350.00
20-52-6290	Administrative Charge	49,764.00	57,008.00	47,510.00	59,016.00
20-52-9500	Transfers Out	10,000.00	10,000.00	10,000.00	10,000.00
Budget notes: New Garbage Truck					
Total SANITATION REVENUE:		205,460.90	244,443.00	200,298.30	265,236.00
UTILITY FUND Revenue Total:		1,359,305.73	1,145,889.00	937,694.21	1,101,150.00
UTILITY FUND Expenditure Total:		825,370.94	1,145,889.00	659,883.78	1,098,768.00
Net Total UTILITY FUND:		533,934.79	.00	277,810.43	2,382.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
HURF FUND					
HURF REVENUE					
30-30-4020	HURF Revenue	46,590.01	48,500.00	39,545.11	48,000.00
30-30-4300	Interest and Investment Earnin	2,181.96	1,000.00	3,074.84	2,750.00
30-30-4900	Transfers In	236,500.00	200,145.00	166,787.50	190,000.00
Budget notes:					
~2025 From Parking \$100,000					
From Gen Fund \$110,000					
Total HURF REVENUE:		285,271.97	249,645.00	209,407.45	240,750.00
HURF REVENUE					
30-30-5001	Salaries and Wages	45,029.47	39,000.00	47,085.95	44,000.00
30-30-5005	Accrued Salaries & Wages	518.01	.00	.00	.00
30-30-5006	Longevity Bonus	63.18	200.00	423.60	200.00
30-30-5010	FICA and Medicare	3,310.02	3,500.00	3,504.85	3,500.00
30-30-5011	Retirement	2,303.66	3,900.00	3,113.26	5,300.00
30-30-5012	Health Insurance	9,736.72	12,000.00	10,852.52	13,000.00
30-30-5013	Worker's Compensation	1,766.27	1,850.00	2,075.25	2,100.00
30-30-5014	Unemployment	22.18	100.00	8.88	50.00
30-30-6140	Engineering Fees	.00	2,500.00	2,415.00	2,500.00
30-30-6142	Equipment Rentals	.00	750.00	.00	750.00
30-30-6145	Fuel	1,530.77	1,500.00	1,407.70	1,500.00
30-30-6155	Insurance	3,761.60	5,250.00	8,425.16	8,500.00
30-30-6160	COVID Expenses - Portajohns	.00	.00	.00	.00
30-30-6185	Miscellaneous	96.18	500.00	554.57	650.00
30-30-6192	Software Service & Support	1,271.85	1,600.00	1,349.01	1,575.00
30-30-6195	Operating Supplies - HURF	136.80	500.00	45.70	500.00
30-30-6210	Public Restroom Supplies	2,184.73	3,000.00	2,607.33	1,250.00
30-30-6215	Repair & Maintenance - Buildin	.00	500.00	.00	500.00
30-30-6220	Rep and Maint - Vehicles	637.92	1,500.00	1,865.32	1,750.00
30-30-6225	Rep and Maint - Equipment	250.03	500.00	1,071.24	1,000.00
30-30-6230	Rep and Maint - Infrastructure	2,504.47	140,000.00	23,716.83	124,000.00
Budget notes:					
~2025 Repair & Maintenance - Infrastructure (routine R&M) 10,000					
Repair & Maintenance - Street patching 10,000					
Repair & Maintenance - Paving 104,000					
First Section of County					
30-30-6250	Small Tools and Equipment	486.19	650.00	2,884.76	500.00
30-30-6255	Street Lights	13,257.03	13,750.00	11,528.34	13,500.00
30-30-6260	Street Supplies	5,814.12	7,500.00	4,038.74	4,750.00
30-30-6280	Uniform Exp - HURF	331.81	400.00	259.97	400.00
30-30-6290	Administrative Charge	8,046.00	8,420.00	7,010.00	8,755.00
30-30-7000	Capital outlay - Public resto	19,086.31	.00	.00	.00
30-30-8040	Lease Payments	260.28	275.00	108.23	200.00
Total HURF REVENUE:		122,405.60	249,645.00	136,352.21	240,730.00
HURF FUND Revenue Total:		285,271.97	249,645.00	209,407.45	240,750.00
HURF FUND Expenditure Total:		122,405.60	249,645.00	136,352.21	240,730.00
Net Total HURF FUND:		162,866.37	.00	73,055.24	20.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
PARKING FUND					
PARKING FUND REVENUE					
35-35-4042	Parking Kiosk Revenue	348,544.95	347,000.00	331,869.86	355,000.00
35-35-4043	Allowance for Additional Kiosk	.00	.00	.00	.00
Total PARKING FUND REVENUE:		348,544.95	347,000.00	331,869.86	355,000.00
PARKING FUND REVENUE					
35-35-5001	Salaries and Wages	33,511.45	40,000.00	22,997.88	41,000.00
35-35-5005	Accrued Salaries & Wages	1,271.65-	.00	.00	.00
35-35-5006	Longevity Bonus	60.00	150.00	90.00	180.00
35-35-5010	FICA Match	2,580.53	2,980.00	1,766.18	3,100.00
35-35-5013	Worker's Compensation	935.53	1,025.00	798.92	1,100.00
35-35-5014	Unemployment	31.84	168.00	6.61	175.00
35-35-6145	Fuel	587.04	1,000.00	416.92	1,000.00
35-35-6185	Miscellaneous	.00	1,030.00	.00	1,000.00
35-35-6186	Bank Charges	2,185.42	50.00	.00	.00
35-35-6188	Credit Card Processing Fees	28,993.18	32,000.00	25,385.11	27,500.00
35-35-6192	Software Service and Support	7,039.71	25,000.00	23,226.87	27,500.00
Budget notes:					
~2025 Software Maintenance and Support (Kiosks)10,000.00					
Software Maintenance and Support (admin) 17,500.00					
35-35-6195	Operating Supplies	635.13	1,500.00	2,258.79	2,500.00
35-35-6265	Telephone	3,539.65	3,500.00	5,282.81	5,500.00
35-35-6290	Administrative Charge	5,262.00	5,597.00	4,660.00	5,750.00
35-35-7000	Capital Outlay	12,107.67	.00	.00	.00
35-35-8041	Allowance for additional capit	.00	10,000.00	.00	4,000.00
35-35-9500	Transfers Out	324,000.00	223,000.00	185,830.00	232,000.00
Budget notes:					
~2025 Transfer to General Budget (public safety) 40,000.00					
Transfer to HURF Budget 100,000.00					
Transfer to Water Budget 45,000.00					
Transfer to Sewer Budget 47,000.00					
Total PARKING FUND REVENUE:		420,197.50	347,000.00	272,720.09	352,305.00
PARKING FUND Revenue Total:		348,544.95	347,000.00	331,869.86	355,000.00
PARKING FUND Expenditure Total:		420,197.50	347,000.00	272,720.09	352,305.00
Net Total PARKING FUND:		71,652.55-	.00	59,149.77	2,695.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
FIRE DEPT PENSION & RETIREMENT					
FIRE DEPT P&R REVENUE					
40-60-4250	Town contribution	15,000.00	15,000.00	15,000.00-	15,000.00
40-60-4255	State Pension Contribution	3,270.70	2,750.00	.00	2,750.00
40-60-4256	Retirement Rev FD P&R	.00	10,000.00	3,270.70	10,000.00
40-60-4300	Interest and Investment Earnin	5,704.82	.00	.00	.00
40-60-4306	Change in Fair Val of Investme	22,102.46	.00	.00	.00
Total FIRE DEPT P&R REVENUE:		46,077.98	27,750.00	11,729.30-	27,750.00
FIRE DEPT P&R REVENUE					
40-60-6110	Contract Services	2,634.15	.00	.00	.00
40-60-6235	Retirement Exp FD P&R	10,505.58	27,750.00	.00	27,750.00
Total FIRE DEPT P&R REVENUE:		13,139.73	27,750.00	.00	27,750.00
FIRE DEPT PENSION & RETIREMENT Revenue Total:		46,077.98	27,750.00	11,729.30-	27,750.00
FIRE DEPT PENSION & RETIREMENT Expenditure Total:		13,139.73	27,750.00	.00	27,750.00
Net Total FIRE DEPT PENSION & RETIREMENT:		32,938.25	.00	11,729.30-	.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
OPERATING GRANTS REVENUE					
OPERATING GRANTS REVENUE					
50-40-4066	RICO Rev - Opr Grants	.00	4,500.00	.00	.00
50-40-4067	Police Dept Rev - Opr Grants	6,550.46	.00	22,452.77	20,000.00
50-40-4068	Fire Dept Rev - Opr Grants	3,013.03	100,000.00	8,396.25	43,000.00
Budget notes:					
	-2025 Fire: 100 Club grant	5,000.00			
	Fire: NAEMS funding	5,000.00			
	Fire: Title 3 Fuels	15,000.00			
	Firewise Wage Reimb				
	Firehouse Subs Grant	18,000.00			
50-40-4100	Operating Grants Revenue	.00	.00	.00	.00
50-40-4101	USDA Search Grant WWTP	.00	32,000.00	.00	32,000.00
Budget notes:					
	-2025 Water Tower Siting / Water System - SEARCH				
50-40-4102	Yavapai County Storm Drainage/	.00	.00	7,147.00-	30,000.00
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	.00	20,000.00	.00	20,000.00
50-40-4150	Police: Prop 207 funding	.00	5,000.00	.00	5,000.00
50-40-4185	MISCELLANEOUS grants	5,182.25	350,000.00	.00	350,000.00
50-40-4200	Misc. Judicial Grants	.00	23,500.00	.00	25,000.00
Total OPERATING GRANTS REVENUE:		14,745.74	535,000.00	23,702.02	525,000.00
OPERATING GRANTS REVENUE					
50-40-6100	Misc. Judicial Grant Exp.	.00	23,500.00	.00	25,000.00
50-40-6101	USDA SEARCH grant (WWTP engine)	.00	32,000.00	.00	32,000.00
Budget notes:					
	-2025 Water Tower Siting / Water System - SEARCH				
50-40-6102	Yavapai County Storm Drainage/	.00	.00	3,270.00	30,000.00
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 2024	.00	20,000.00	.00	20,000.00
50-40-6110	Contract Services Exp - Opr Gr	.00	.00	.00	.00
50-40-6150	Police: Prop 207 Funding	.00	5,000.00	.00	5,000.00
50-40-6170	Legal Exp - Opr Grants	.00	.00	.00	.00
50-40-6185	Use of MISCELLANEOUS grants	5,182.25	350,000.00	78,701.49	350,000.00
Budget notes:					
	-2025 Generators - Town Hall; Spook Hall; Hotel Jerome; Retaining Walls				
50-40-6236	RICO Exp - Opr Grants	.00	4,500.00	.00	.00
50-40-6237	Police Dept Exp - Opr Grants	9,419.44	.00	.00	20,000.00
50-40-6238	Fire Dept Exp - Opr Grants	3,013.04	100,000.00	895.88	43,000.00
Total OPERATING GRANTS REVENUE:		17,614.73	535,000.00	82,867.37	525,000.00
OPERATING GRANTS REVENUE Revenue Total:		14,745.74	535,000.00	23,702.02	525,000.00
OPERATING GRANTS REVENUE Expenditure Total:		17,614.73	535,000.00	82,867.37	525,000.00
Net Total OPERATING GRANTS REVENUE:		2,868.99-	.00	59,165.35-	.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
CAPITAL GRANTS FUND					
CAPITAL GRANTS REVENUE					
60-70-4105	CDBG DeceptioWaterline Revenue	115,458.63	.00	.00	400,000.00
60-70-4106	HURF Exchange Drainage Project	440,175.53	.00	.00	.00
60-70-4107	Yavapai Apache Gaming Donation	25,025.46	24,000.00	8,481.29	16,000.00
Budget notes:					
~2025 Prop 202 - Inclinometer					
Engineering - Retaining Walls					
60-70-4108	Freeport McMoRan - Social Inve	.00	25,000.00	.00	25,000.00
60-70-4109	Brownfields grant: Lead Paint	.00	.00	.00	.00
60-70-4110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-4111	Legislative Funding-Center Ave	19,769.63	.00	.00	500,000.00
60-70-4112	Congressional Funding Hydrants	.00	.00	.00	.00
60-70-4185	Miscellaneous Capital Grants	.00	500,000.00	.00	500,000.00
60-70-4195	American Rescue Fund AZ State	151,460.96	10,000.00	.00	.00
60-70-4200	Federal Grants	.00	1,750,000.00	.00	2,500,000.00
Total CAPITAL GRANTS REVENUE:		751,890.21	2,309,000.00	8,481.29	3,941,000.00
CAPITAL GRANTS REVENUE					
60-70-6105	CDBG DeceptiWaterline Expenses	154,704.25	.00	.00	400,000.00
60-70-6106	HURF Exchange Drainage Expense	416,145.53	.00	.00	.00
60-70-6107	Yavapai Apache Grant Expenses	25,025.51	24,000.00	.00	16,000.00
Budget notes:					
~2025 Inclinometer					
Retaining Walls Repair Engineering					
60-70-6108	Freeport McMoRan - Social Inve	.00	25,000.00	.00	25,000.00
60-70-6109	Brownfields grant: Lead Paint	.00	.00	.00	.00
60-70-6110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-6111	Legistative Funding-CenterAve	19,749.63	.00	.00	500,000.00
60-70-6112	Congressional Funding Hydrants	.00	.00	.00	.00
60-70-6140	Engineering Exp - Cap Grants	.00	.00	.00	.00
60-70-6185	Misc Exp - Cap Grants	.00	500,000.00	165.00	500,000.00
Budget notes:					
~2025 Verde Avenue Design					
60-70-6195	American Rescue Fund AZ State	15,291.61	10,000.00	.00	.00
60-70-6200	Federal RAISE Grant Exp	.00	1,750,000.00	.00	2,500,000.00
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 -	24,030.00	.00	.00	.00
Total CAPITAL GRANTS REVENUE:		654,946.53	2,309,000.00	165.00	3,941,000.00
CAPITAL GRANTS FUND Revenue Total:		751,890.21	2,309,000.00	8,481.29	3,941,000.00
CAPITAL GRANTS FUND Expenditure Total:		654,946.53	2,309,000.00	165.00	3,941,000.00
Net Total CAPITAL GRANTS FUND:		96,943.68	.00	8,316.29	.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
GENERAL FUND CONTINGENCIES FND					
GENERAL FUND CONTINGENCIES REV					
70-25-4090	Wildlands Rev - Contingency	11,741.97	75,000.00	.00	75,000.00
70-25-4295	Excess Sales Tax- Misc	.00	2,382,500.00	65,933.25	2,350,000.00
Budget notes:					
~2025 xcess City Sales Tax 240,000					
Transfer in from Sanitation 10,000					
Sale or Lease of Real Property1,850,000					
Budgeted fund balance 250,000					
Total GENERAL FUND CONTINGENCIES REV:		11,741.97	2,457,500.00	65,933.25	2,425,000.00
GENERAL FUND CONTINGENCIES REV					
70-25-6276	Wildlands Exp - Contingency	15,972.88	75,000.00	11,576.92	75,000.00
70-25-6295	Expense - GF Contingencies	1,812.78	2,382,500.00	14,183.22	2,350,000.00
Budget notes:					
~2025 Garbage Truck 180,000					
Fire Department Roof 30,000					
Fire Department HVAC 20,000					
Inclinometer 25,000					
Cantilevered Sidewalk 15,000					
School Street Retaining Wall 225,000					
Transfer to Utilities Fund contingencies 320,000					
Design work - Hotel Jerome 20,000					
Use of proceeds from Sale or Lease of Real Property890,000					
Verde Central Syphon Line 110000					
Cobblestone repair 50,000					
Miscellaneous other expenditures 350,000					
Allowance for Preservation 115,000					
70-25-7025	Vehicles, Cap Exp, GF Contgy	83,883.33	.00	.00	.00
70-25-9500	Transfer Out	320,000.00	.00	.00	.00
Total GENERAL FUND CONTINGENCIES REV:		421,668.99	2,457,500.00	25,760.14	2,425,000.00
GENERAL FUND CONTINGENCIES FND Revenue Total:		11,741.97	2,457,500.00	65,933.25	2,425,000.00
GENERAL FUND CONTINGENCIES FND Expenditure Total:		421,668.99	2,457,500.00	25,760.14	2,425,000.00
Net Total GENERAL FUND CONTINGENCIES FND:		409,927.02-	.00	40,173.11	.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
UTILITIES CONTINGENCIES FUND					
UTILITIES CONTINGENCIES REV					
80-55-4295	Revenue - UF Contingencies	75,480.48	200,000.00	.00	500,000.00
80-55-4900	Transfers In	320,000.00	.00	.00	.00
Total UTILITIES CONTINGENCIES REV:		244,519.52	200,000.00	.00	500,000.00
UTILITIES CONTINGENCIES REV					
80-55-6295	Expense - UF Contingencies	.00	200,000.00	.00	500,000.00
Total UTILITIES CONTINGENCIES REV:		.00	200,000.00	.00	500,000.00
UTILITIES CONTINGENCIES FUND Revenue Total:		244,519.52	200,000.00	.00	500,000.00
UTILITIES CONTINGENCIES FUND Expenditure Total:		.00	200,000.00	.00	500,000.00
Net Total UTILITIES CONTINGENCIES FUND:		244,519.52	.00	.00	.00

Account Number	Account Title	2022-23 Prior year Actual	2023-24 Current year Budget	2023-24 Current year Actual	2024-25 Proposed Budget
CAPITAL FUND					
CAPITAL FUND REVENUES					
90-57-4300	Bank Interest - Capital Fund	257.82	200.00	230.63	225.00
90-57-4303	Interest - WWTP	420.83	500.00	521.54	575.00
90-57-4510	Bridge Loan Wastewater Treatme	.00	.00	.00	.00
90-57-4515	Interim WWTP Loan	.00	2,000,000.00	.00	2,000,000.00
Budget notes:					
~2025 Required USDA Interim Loan - WWTP					
90-57-4520	CARRYOVER Capital Fund	.00	.00	.00	.00
90-57-4900	Transfers In - Capital Fund	470,000.00	.00	.00	.00
Total CAPITAL FUND REVENUES:		470,678.65	2,000,700.00	752.17	2,000,800.00
CAPITAL FUND REVENUES					
90-57-7024	New shuttle van (trade)	35,000.00-	.00	.00	.00
90-57-7025	Downpayment on new garbage trk	.00	.00	.00	.00
90-57-7026	Housing Purchase Expense	294,626.07	.00	.00	.00
90-57-7027	Wastewater Treatment Design Ex	137,715.16	.00	575,519.24	.00
90-57-7028	Third Water Tank Design	.00	.00	.00	.00
90-57-7030	Interim WWTP Loan Exp	10,840.00	2,000,700.00	7,317.50	2,000,000.00
Total CAPITAL FUND REVENUES:		408,181.23	2,000,700.00	582,836.74	2,000,000.00
CAPITAL FUND Revenue Total:		470,678.65	2,000,700.00	752.17	2,000,800.00
CAPITAL FUND Expenditure Total:		408,181.23	2,000,700.00	582,836.74	2,000,000.00
Net Total CAPITAL FUND:		62,497.42	.00	582,084.57-	800.00
Net Grand Totals:		78,865.29-	.00	120,485.43-	6,842.00

Report Criteria:

- Budget note year end periods: Future year
- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Official Budget Forms
City/Town of Jerome
Fiscal year 2025

City/Town of Jerome

Table of Contents

Fiscal year 2025

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

City/Town of Jerome
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	2,454,955	3,217,645	0	2,000,700	27,750	1,135,889	2,657,500	11,494,439
2024	Actual expenditures/expenses**	E	2	2,334,524	378,373	0	623,657	18,271	806,279	30,202	4,191,306
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	1,861,904	314,366	0	0	0	(70,092)	0	2,106,178
2025	Primary property tax levy	B	4	47,500							47,500
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	2,554,495	4,871,750	0	2,000,800	27,750	601,000	2,915,000	12,970,795
2025	Other financing sources	D	7	0	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	40,000	190,000	0	0	0	300,000	10,000	540,000
2025	Interfund Transfers (out)	D	10	298,000	232,000	0	0	0	10,000	0	540,000
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	4,205,899	5,144,116	0	2,000,800	27,750	820,908	2,925,000	15,124,473
2025	Budgeted expenditures/expenses	E	13	2,750,050	4,827,035	0	2,000,000	27,750	1,088,768	2,925,000	13,618,603

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 11,494,439	\$ 13,618,603
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	11,494,439	13,618,603
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 11,494,439	\$ 13,618,603
6	EEC expenditure limitation or voter-approved alternative 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 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.

**City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
City Sales Tax	\$ 1,400,000	\$ 1,181,075	\$ 1,450,000
Licenses and permits			
Business Licenses	5,500	4,342	5,500
Utility Franchises	16,250	17,449	17,250
Building Permits	10,000	11,749	12,500
Short-Term Rental License Fee	300	201	450
Commercial Filming Fees	500		
Intergovernmental			
State Sales Tax	68,000	69,786	71,000
Urban Revenue Share	345,208	441,542	330,000
Vehicle License Tax	41,000	37,024	40,000
Yavapai County for Library	18,101	14,528	18,172
Charges for services			
Utility Reimbursements	5,000	5,494	5,750
Rental Income - Town	82,000	84,382	87,000
Rental Income - Library	10,000	9,016	10,250
Planning & Zoning Fees	3,000	2,278	3,500
Police Services	50,250	50,311	54,000
Fire Services	114,500	147,225	143,000
Fines and forfeits			
Fines & Forfeitures	62,000	56,661	59,000
Dedicated Police Revenue from Court Fees	2,000	1,749	2,000
Court Security Fund	10,000	9,295	10,000
Interest on investments			
Interest	6,000	13,548	14,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Library Contributions	2,000	2,910	2,500
Miscellaneous			
Sale of Assets	12,500		12,500
Miscellaneous Revenue	2,500	5,127	4,500
Insurance Reimbursements	10,000	6,786	10,000
Administrative Charges	185,041	184,994	191,623
Total General Fund	\$ 2,461,650	\$ 2,357,472	\$ 2,554,495

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

City/Town of Jerome
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Public Safety - Transfer from Parking	\$	\$	\$ 40,000	\$
General Fund - Transfer to HURF				90,000
General Fund - Transfer to Water				100,000
General Fund - Transfer to Trash				65,000
General Fund - Transfer to Sewer				43,000
Total General Fund	\$	\$	\$ 40,000	\$ 298,000
Special revenue funds				
Parking Fund - Transfer to PD GF	\$	\$	\$	\$ 40,000
Parking Fund - Transfer to HURF				100,000
Parking Fund - Transfer to Water				45,000
Parking Fund - Transfer to Sewer				47,000
HURF - Transfer from General Fund			90,000	
HURF - Transfer from Parking Fund			100,000	
Total special revenue funds	\$	\$	\$ 190,000	\$ 232,000
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	\$	\$	\$ 45,000	\$
Water - Transfer from General Fund			100,000	
Sewer - Transfer from Parking Fund			47,000	
Sewer - Transfer from General Fund			43,000	
Trash - Transfer to GF Contingency				10,000
Trash - Transfer from General Fund			65,000	
Total enterprise funds	\$	\$	\$ 300,000	\$ 10,000
Contingency Funds				
GF Contingency - Transfer from Trash	\$	\$	\$ 10,000	\$
Total Contingency Funds	\$	\$	\$ 10,000	\$
Total all funds	\$	\$	\$ 540,000	\$ 540,000

**City/Town of Jerome
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/expenses 2024	Expenditure/expense adjustments approved 2024	Actual expenditures/expenses* 2024	Budgeted expenditures/expenses 2025
General Fund				
General Government	\$ 589,037	\$	\$ 528,839	\$ 608,700
Magistrate Court	110,550		111,876	121,880
Police	733,705		754,657	838,100
Fire	543,360		505,838	663,150
Library	123,960		120,790	133,625
Planning & Zoning	114,265		100,616	135,525
Parks	23,020		19,989	23,870
Properties	217,058		191,919	225,200
Total General Fund	\$ 2,454,955	\$	\$ 2,334,524	\$ 2,750,050
Special revenue funds				
HURF	\$ 249,645	\$	\$ 162,200	\$ 240,730
Parking	124,000		104,910	120,305
Operating Grants	535,000		111,042	525,000
Capital Grants	2,309,000		221	3,941,000
Total special revenue funds	\$ 3,217,645	\$	\$ 378,373	\$ 4,827,035
Debt service funds				
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Capital Fund	\$ 2,000,700	\$	\$ 623,657	\$ 2,000,000
Total capital projects funds	\$ 2,000,700	\$	\$ 623,657	\$ 2,000,000
Permanent funds				
Fire Dept. Pension & Relief	\$ 27,750	\$	\$ 18,271	\$ 27,750
Total permanent funds	\$ 27,750	\$	\$ 18,271	\$ 27,750
Enterprise funds				
Water	\$ 618,958	\$	\$ 297,273	\$ 539,546
Sewer	282,488		273,624	293,986
Trash	234,443		235,382	255,236
Total enterprise funds	\$ 1,135,889	\$	\$ 806,279	\$ 1,088,768
Contingency funds				
General Fund Contingency	\$ 2,457,500	\$	\$ 30,202	\$ 2,425,000
Utilities Contingency	200,000			500,000
Total contingency funds	\$ 2,657,500	\$	\$ 30,202	\$ 2,925,000
Total all funds	\$ 11,494,439	\$	\$ 4,191,306	\$ 13,618,603

* 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 2025**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	15	\$ 1,438,780	\$ 153,300	\$ 257,600	\$ 176,495	\$ 2,026,175
Special revenue funds						
HURF	1	\$ 44,200	\$ 5,300	\$ 13,000	\$ 5,650	\$ 68,150
Parking	1	41,180			4,375	45,555
Total special revenue funds	2	\$ 85,380	\$ 5,300	\$ 13,000	\$ 10,025	\$ 113,705
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	1	\$ 94,430	\$ 12,000	\$ 30,000	\$ 12,900	\$ 149,330
Sewer	1	51,240	6,100	15,500	6,705	79,545
Trash	3	82,380	10,000	25,000	13,190	130,570
Total enterprise funds	5	\$ 228,050	\$ 28,100	\$ 70,500	\$ 32,795	\$ 359,445
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	22	\$ 1,752,210	\$ 186,700	\$ 341,100	\$ 219,315	\$ 2,499,325



Founded 1876
Incorporated 1899

TOWN OF JEROME, ARIZONA

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

Item A.

June 1, 2024

TO: Jerome Town Council
Mayor Christina “Alex” Barber

FROM: Brett Klein, Town Manager

REFERENCE: **FY 2025 Inter-Fund Budget Transfers**

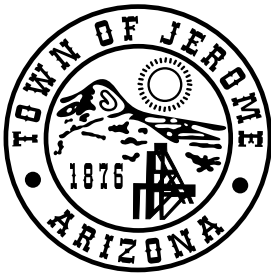
The tentatively approved budget transfers for FY 2025 can be found in the line-item budget and on Schedule D of the State of Arizona Budget Forms. For ease of review and consideration, I have summarized them below:

FUND FROM	FUND TO	AMOUNT
General Fund	HURF	90,000
General Fund	Water	100,000
General Fund	Sewer	43,000
General Fund	Sanitation	65,000
Parking Fund	General Fund (Public Safety)	40,000
Parking Fund	HURF	100,000
Parking Fund	Water	45,000
Parking Fund	Sewer	47,000
Sanitation Fund	General Contingency Fund	10,000

File Attachments for Item:

A. Consider Resolution No. 670; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2025

Council will consider and may approve Resolution No. 670.



TOWN OF JEROME

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

RESOLUTION NO. 670

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JEROME, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2024

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, 2024, 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 11, 2024, 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 11, 2024 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 2024-25.

ADOPTED AND APPROVED by a majority vote of the Jerome Town Council on the 11th day of June, 2024.

APPROVED:

Alex "Christina" Barber, Mayor

ATTEST:

APPROVED AS TO FORM:

Brett Klein, Town Manager/Clerk

William J. Sims, Town Attorney