



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 10, 2025, 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 2025-2026, Town of Jerome Budget and Tax Levy

Council will conduct a public hearing on the proposed 2025-2026, 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. 678; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2026

Council will consider and may approve Resolution No. 678.

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 2025-2026, Town of Jerome Budget and Tax Levy

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LEGAL NOTICE - TOWN OF JEROME, ARIZONA

NOTICE IS HEREBY GIVEN that, on May 27, 2025, the Jerome Town Council approved the 2025-26 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 10, 2025, 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 9, 2025. Following the public hearing, Council may adopt the final budget.

Brett Klein
Town Manager/Clerk

Item A.

City/Town of Jerome Summary Schedule of estimated revenues and expenditures/expenses Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E 1	2,750,050	4,827,035	0	2,000,000	27,750	1,088,768	2,925,000	13,618,603
2025	Actual expenditures/expenses**	E 2	2,516,290	428,707	0	930,422	0	753,269	82,890	4,711,578
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	634,444	381,798	0	0	0	41,399	0	1,057,641
2026	Primary property tax levy	B 4	47,500							47,500
2026	Secondary property tax levy	B 5								0
2026	Estimated revenues other than property taxes	C 6	2,923,945	8,268,600	0	1,000,000	27,750	699,250	2,425,000	15,344,545
2026	Other financing sources	D 7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D 9	45,000	110,000	0	0	0	295,000	0	450,000
2026	Interfund Transfers (out)	D 10	210,000	240,000	0	0	0	0	0	450,000
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
	Maintained for future retirement contributions									0
										0
2026	Total financial resources available	12	3,440,889	8,520,398	0	1,000,000	27,750	1,035,649	2,425,000	16,449,686
2026	Budgeted expenditures/expenses	E 13	2,806,444	8,138,600	0	1,000,000	27,750	994,250	2,425,000	15,392,044

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation or voter-approved alternative expenditure limitation

	2025	2026
	\$ 13,618,603	\$ 15,392,044
	13,618,603	15,392,044
	5,737,805	8,196,597
	\$ 7,880,798	\$ 7,195,447
	\$ 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.



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TOWN OF JEROME, ARIZONA

POST OFFICE BOX 335, JEROME, ARIZONA 86331
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Item A.

June 2, 2025

TO: Jerome Town Council
Mayor Christina “Alex” Barber

FROM: Brett Klein, Town Manager / Clerk

REFERENCE: **Final Draft of FY 2026 Budget for Adoption**

Attached is the final draft of the fiscal year 2025-2026 Town Budget. 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 \$3,016,445.00, which is actually a 1% decrease over fiscal year 2025 due primarily to tenured staff turnover and contemplated projects being funded entirely with grant funding. The tentative budget utilizes only \$325,000 of the fund balance, which is a little more than the predicted general fund surplus for the current fiscal year of \$200,000. In comparison, the current year utilized \$407,000, so we continue to reduce the reliance on the fund balance with the ultimate goal of not needing to use the fund balance at all and to instead build it back up. When factoring in the anticipated surplus, that leaves over 46% of general fund operating expenses uncommitted and available in an emergency. The Council adopted the Government Finance Officer’s best practices for maintaining at least a 25% general fund operating expense reserve.

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 once again as the State moved to a new funding formula, but we anticipated this two years ago and conservatively budgeted for the State revenue share. This helped mitigate the impact to our budget for the proceeding fiscal years. We also were able to participate in more opportunities for wildland fire revenue, thanks to the new brush truck, being fully staffed, and adding fire mitigation staff members. 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. 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, just like last year. Our numbers look lower in our current spreadsheet, but we will be receiving FY 2025 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 the past three years and our neighboring jurisdictions, but it follows larger increases year over year, and the Council generously enhancing the fringe benefit package offered to staff which has aided in staff member retention);
- Enhanced Town contributions for dependent insurance;
- Budgeted funds for an additional fire mitigation employee;
- 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 \$994,250 compared to \$1,098,768 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, and similar to the general fund, significantly aided through the receipt of grants. For FY 2026, the Utility Fund and grant funding will cover the following projects beyond the routine maintenance and operations:

- Walnut Springs Tank Refurbishment;
- Verde Central siphon line repair;
- Mescal Canyon siphon line repair;
- School Street Regulator;
- Water line repairs to Dundee / Holly and Deception; and
- A new sanitation truck (hopefully - mostly through contingency funds).

In addition, the CONSTRUCTION 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 \$169,100, compared to \$201,669 for the current fiscal year. The nearly 15% decrease is due to not transferring as much in as projects will be completed with grant funding. For FY 2026, 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 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. 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. The Town has also received a drainage grant for Gulch Road and two large WIFA grants totaling approximately \$3,000,000, which will also be expended in some capacity in fiscal year 2026. In FY 2026 other large-scale grant applications will be completed for the reconstruction of Verde Avenue, the reconstruction of Center Street, and a water storage tank. Other items included in these categories are:

- 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 27th Special Council Meeting. It may be reduced but not increased prior to its final adoption at this meeting without significantly impacting the timeline.



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Item A.

May 27, 2025

TO: Jerome Town Council
Mayor Christina "Alex" Barber

FROM: Brett Klein, Town Manager

REFERENCE: **FY 2026 Inter-Fund Budget Transfers**

The tentatively approved budget transfers for FY 2026 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:

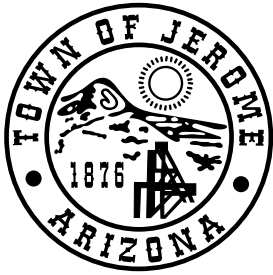
FUND FROM	FUND TO	AMOUNT
General Fund	Water	100,000
General Fund	Sewer	40,000
General Fund	Sanitation	70,000
Parking Fund	General Fund (Public Safety)	45,000
Parking Fund	HURF	110,000
Parking Fund	Water	45,000
Parking Fund	Sewer	40,000
Sanitation Fund	General Contingency Fund	10,000

City/Town of Jerome
Tax levy and tax rate information
Fiscal year 2026

Item A.

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>101,457</u>	\$ <u>103,818</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>47,500</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>47,500</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>47,500</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.6340	_____ 0.6084
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.6340	_____ 0.6084
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

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2025-26 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 \$0.6340. This year's rate will be \$0.6084.

See attached Schedule B for further details.

Report Criteria:

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

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
GENERAL FUND					
TAX REVENUE					
10-30-4001	Property Taxes	47,500.91	47,500.00	39,528.32	47,500.00
10-30-4005	City Sales Taxes	1,373,905.24	1,450,000.00	1,025,919.64	1,478,750.00
10-30-4010	State Sales Taxes	70,072.31	71,000.00	62,305.97	74,000.00
10-30-4030	Vehicle License Tax	39,408.25	40,000.00	37,084.31	40,000.00
10-30-4055	Franchise Fees	19,089.73	17,250.00	14,744.08	17,250.00
Total TAX REVENUE:		1,549,976.44	1,625,750.00	1,179,582.32	1,657,500.00
LICENSES, PERMITS&OTHER FEES					
10-31-4040	Building Permits	9,313.00	12,500.00	6,469.99	12,000.00
10-31-4041	Planning & Zoning Fees	2,200.00	3,500.00	375.00	3,000.00
10-31-4045	Business Licenses	4,270.00	5,500.00	3,950.00	5,000.00
10-31-4050	Commercial Filming Fees	.00	.00	.00	.00
10-31-4071	Fees-Short Term Rental License	300.00	450.00	450.00	450.00
Budget notes:					
STR Rental License Fees					
Total LICENSES, PERMITS&OTHER FEES:		16,083.00	21,950.00	11,244.99	20,450.00
INTERGOVERNMENTAL REVENUE					
10-32-4015	Urban Revenue Share	397,487.28	330,000.00	292,500.89	305,000.00
Budget notes:					
~2026 New Formula with 2-year Lag Time					
Total INTERGOVERNMENTAL REVENUE:		397,487.28	330,000.00	292,500.89	305,000.00
LIBRARY REVENUE					
10-33-4020	Yavapai County for Library	19,914.85	18,172.00	9,085.89	18,150.00
10-33-4070	Rents-Library	9,234.84	10,250.00	8,355.60	10,250.00
10-33-4200	Library Contributions	2,662.00	2,500.00	30.00	2,000.00
Total LIBRARY REVENUE:		31,811.69	30,922.00	17,471.49	30,400.00
POLICE DEPT REVENUE					
10-34-4061	PD Parking Citation Revenue	31,830.45	37,000.00	41,357.75	40,000.00
10-34-4062	PD Revenue From Parking Fund	162.50	40,000.00	33,333.30	45,000.00
10-34-4063	Police Smart & Safe AZ Fund	11,073.31	10,000.00	6,773.39	11,000.00
10-34-4064	Police Officer Safety Equip Re	1,592.65	2,000.00	1,423.86	2,000.00
10-34-4065	Police Services	3,566.51	7,000.00	2,605.00	4,500.00
Total POLICE DEPT REVENUE:		48,225.42	96,000.00	85,493.30	102,500.00
COURT REVENUE					
10-35-4035	Fines and Forfeitures	54,538.65	59,000.00	40,380.16	57,000.00
Budget notes:					
~2026 Fines & Forfeitures 45000					
Fines & Forfeitures - Parking Tickets 12000					
10-35-4037	Court Security Fund Revenue	8,319.67	10,000.00	6,843.33	10,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
Total COURT REVENUE:		62,858.32	69,000.00	47,223.49	67,000.00
RENTAL REVENUE					
10-36-4070	Rents-Town Properties	83,935.54	87,000.00	66,736.72	93,000.00
Budget notes:					
~2026 Town Hall Rents (bottom floor) goes to 10-33-4070 Property Rentals incl Holly Avenue & Main Street					
10-36-4080	Utility Reimbursements	5,200.76	5,750.00	4,268.26	5,000.00
Total RENTAL REVENUE:		89,136.30	92,750.00	71,004.98	98,000.00
FIRE DEPT REVENUE					
10-37-4053	Fire Dept Services Rev	3,966.42	25,500.00	2,561.75	12,500.00
10-37-4090	Wildland Fire Fees	71,347.77	65,500.00	73,969.91	77,000.00
10-37-4091	Wildlands Wage Reimbursement	72,659.70	52,000.00	66,167.67	75,000.00
10-37-4092	Firewise Wage Reimbursement	.00	.00	.00	.00
Total FIRE DEPT REVENUE:		147,973.89	143,000.00	142,699.33	164,500.00
GENERAL FUND REVENUE					
10-38-4000	Fund Balance Reserves	.00	407,000.00	339,166.70	325,000.00
Budget notes:					
2025 - Use of Reserve \$407,000 includes \$19,000 for Police Vehicle ~2026 Use of Reserve \$325,000					
10-38-4200	Contributions	.00	.00	.00	.00
10-38-4300	Interest	13,634.63	14,000.00	9,450.11	13,500.00
10-38-4400	Sale of Assets	.00	12,500.00	10.00	12,500.00
Budget notes:					
~2026 Public Surplus/GovDeals					
10-38-4500	Miscellaneous Revenues	13,292.19	4,500.00	11,868.81	13,000.00
10-38-4510	Ins Dividends, Claims, Reimbursm	5,090.71	10,000.00	.00	10,000.00
Total GENERAL FUND REVENUE:		32,017.53	448,000.00	360,495.62	374,000.00
ADMINISTRATIVE CHARGES					
10-39-4600	Administrative Charges	185,040.00	191,623.00	159,627.50	197,095.00
Budget notes:					
~2026 Administration Charge from Utilities Funds 181,650 Administration Charge from Parking Fund 6,260 Administration Charge from HURF Fund 9,185					
10-39-4900	Transfers In	64,000.00	.00	.00	.00
Total ADMINISTRATIVE CHARGES:		249,040.00	191,623.00	159,627.50	197,095.00
GENERAL GOVT EXPENSES					
10-41-5001	Salaries and Wages	255,826.93	282,000.00	238,077.98	285,000.00
10-41-5005	Accrued Salaries & Wages	9,023.07	.00	.00	.00
10-41-5006	Longevity Bonus	1,067.00	2,000.00	859.00	2,000.00
10-41-5007	Payment in Lieu of Medical Ben	.00	.00	.00	.00
10-41-5010	FICA Match	18,907.94	21,750.00	17,906.62	22,000.00
10-41-5011	Retirement Match	22,618.21	30,000.00	26,116.55	31,000.00
10-41-5012	Health/Life Insurance	58,391.82	64,000.00	59,338.81	67,000.00
10-41-5013	Workers Compensation	1,502.50	1,500.00	1,369.82	1,650.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
10-41-5014	Unemployment Insurance	29.47	300.00	85.30	280.00
10-41-6101	Accounting and Auditing	23,000.00	20,000.00	23,500.00	24,000.00
10-41-6105	Advertising, Printing, & Publi	3,906.86	4,250.00	826.21	4,000.00
10-41-6110	Contract Services	18,484.00	32,000.00	10,600.80	33,000.00

Budget notes:

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

10-41-6115	Conventions and Seminars	1,818.96	2,500.00	2,740.17	3,250.00
10-41-6116	Training & Education	2,025.81	2,500.00	2,405.32	2,750.00
10-41-6125	Dues, Subs & Memberships	7,609.86	7,500.00	5,546.10	75,000.00
10-41-6126	TPT Collection Fee Exp	.00	.00	.00	.00
10-41-6130	Election expenses	1,970.12	2,250.00	1,016.64	1,000.00
10-41-6145	Fuel	557.42	650.00	567.61	650.00
10-41-6155	Insurance	49,820.34	27,500.00	23,094.87	32,500.00
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	7,207.50	13,000.00	9,758.20	13,000.00
10-41-6185	Miscellaneous	4,231.25	4,000.00	5,850.15	6,000.00
10-41-6186	Bank Fees - Gen Admin	1,864.99	2,000.00	1,821.50	2,000.00
10-41-6188	Bank Fees / Merch Svcs	1,974.66	4,500.00	1,954.57	3,500.00
10-41-6190	Office Supplies	10,055.80	8,500.00	6,678.80	8,500.00
10-41-6191	Copier & Equip Lease Expense	5,016.43	6,000.00	4,397.70	6,000.00
10-41-6192	Software Support Exp - GG	24,206.71	27,500.00	28,824.32	29,000.00

Budget notes:

~2026 Caselle
4D IT
Yavapai County Internet

10-41-6193	Computer Hardware & Service	347.50	7,000.00	2,283.75	3,500.00
10-41-6195	Operating Supplies - Gen Gov	278.53	1,500.00	990.97	1,500.00
10-41-6200	Postage	4,069.61	4,000.00	3,746.49	4,250.00
10-41-6220	Rep and Maint - Vehicles	5,493.66	1,750.00	2,082.92	2,000.00
10-41-6245	Shuttle Expenses	3,922.97	3,500.00	3,947.86	3,500.00
10-41-6250	Small Tools and Equipment	.00	10,000.00	.00	7,500.00

Budget notes:

~2026 Town Hall Security Enhancements

10-41-6265	Telephone	2,674.11	2,750.00	2,451.52	2,800.00
10-41-6275	Travel	207.62	1,500.00	151.28	1,500.00
10-41-6285	Tourism 1% Bed Tax	10,000.00	10,000.00	10,466.67	11,000.00
10-41-6286	Community Health	.00	500.00	.00	750.00
10-41-6287	Allowance for preservation of	.00	.00	.00	.00
10-41-6288	Outside Agency Request	.00	.00	.00	1,500.00

Budget notes:

~2026 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	271,583.96	298,000.00	248,333.30	210,000.00

Budget notes:

~2026 Transfer to Utilities Fund - Water 100,000
Transfer to Utilities Fund - Sanitation 70,000
Transfer to Sewer Fund 40,000

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
Total GENERAL GOVT EXPENSES:		811,649.47	906,700.00	747,791.80	902,880.00
MAGISTRATE COURT EXPENSES					
10-42-5001	Salaries and Wages	69,107.78	72,000.00	53,321.80	68,000.00
10-42-5005	Accrued Salaries & Wages	2,902.46-	.00	.00	.00
10-42-5006	Longevity Bonus	220.00	250.00	70.00	290.00
10-42-5010	FICA and Medicare	5,076.76	5,500.00	3,993.02	5,200.00
10-42-5011	Retirement	5,150.16	3,800.00	6,136.16	4,400.00
10-42-5012	Health/Life Insurance	18,089.19	18,750.00	12,991.50	18,750.00
10-42-5013	Worker's Compensation	222.29	230.00	178.50	230.00
10-42-5014	Unemployment	9.04	100.00	39.91	100.00
10-42-6037	Court Security Fund Expenses	927.11	8,000.00	709.64	7,000.00
Budget notes:					
Monthly Service Fees/ Dedicated Court Officer					
10-42-6101	Accounting and Auditing	.00	.00	6,000.00	6,000.00
10-42-6110	Contract Services	4,363.37	6,000.00	16,629.05	10,500.00
10-42-6115	Conventions and Seminars	86.11	.00	.00	400.00
10-42-6116	Training & Education	475.00	750.00	475.00	500.00
10-42-6125	Dues and Subscriptions	313.32	450.00	544.49	300.00
10-42-6185	Miscellaneous	43.77	200.00	214.49	200.00
10-42-6190	Office Supplies	.00	300.00	67.54	200.00
10-42-6191	Copier & Equip Lease Exp	3,587.40	3,750.00	3,677.08	3,750.00
10-42-6195	Operating Supplies - Court	169.84	200.00	.00	200.00
10-42-6265	Telephone	905.90	850.00	831.38	900.00
10-42-6275	Travel	489.87	750.00	.00	750.00
Total MAGISTRATE COURT EXPENSES:		106,334.45	121,880.00	105,879.56	127,670.00
POLICE DEPT EXPENSES					
10-43-5001	Salaries and Wages	432,565.57	460,000.00	372,909.11	440,000.00
10-43-5005	Accrued Salaries & Wages	18,365.54-	.00	.00	.00
10-43-5006	Longevity Bonus	1,910.00	2,200.00	1,557.00	1,750.00
10-43-5010	FICA and Medicare	32,419.39	36,000.00	28,022.46	34,750.00
10-43-5011	Retirement	52,474.74	62,000.00	47,333.04	60,000.00
Budget notes:					
~2026 Includes \$10K-\$15K for PSPRS Shortage					
10-43-5012	Health Insurance	74,360.39	70,000.00	62,120.75	70,000.00
10-43-5013	Worker's Compensation	30,012.61	30,000.00	26,533.15	31,000.00
10-43-5014	Unemployment	49.39	650.00	123.56	600.00
10-43-5020	Payroll Adjustment-Police	1,306.64-	.00	.00	.00
10-43-6105	Advertising, Printing, & Publi	470.55	300.00	231.23	300.00
10-43-6110	Contract Services	431.34	1,000.00	1,090.00	1,250.00
10-43-6116	Training & Education	2,197.00	4,000.00	1,754.00	4,000.00
10-43-6120	Dispatch Fees	43,832.28	48,000.00	43,288.52	50,000.00
10-43-6125	Dues and Subscriptions	2,203.32	1,500.00	2,357.90	2,000.00
10-43-6145	Fuel	11,035.55	11,250.00	9,547.11	12,000.00
10-43-6172	Prosecutor Exp	22,000.00	24,000.00	22,025.00	24,000.00
10-43-6185	Miscellaneous	303.70	500.00	322.06	500.00
10-43-6192	Software Service & Support	6,530.29	9,250.00	12,148.21	11,000.00
10-43-6193	Computer Hardware & Service	2,868.98	5,000.00	5,592.27	5,500.00
10-43-6195	Operating Supplies - Police	1,662.65	2,250.00	1,497.89	2,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
10-43-6200	Postage	25.10	200.00	165.68	200.00
10-43-6220	Rep and Maint - Vehicles	8,269.60	8,000.00	7,452.58	9,000.00
10-43-6225	Rep and Maint - Equipment	1,221.97	4,000.00	3,007.28	2,750.00
10-43-6234	Police Officer Safety Equip Ex	2,767.60	2,500.00	716.22	2,250.00
10-43-6250	Small Tools and Equipment	2,042.69	3,000.00	2,491.93	3,000.00
10-43-6265	Telephone	8,421.71	7,250.00	6,646.97	7,000.00
10-43-6280	Uniforms	4,716.67	3,250.00	2,651.31	3,500.00
10-43-7025	Vehicles, Cap Outlay, Police	.00	42,000.00	34,950.00	21,000.00
10-43-8040	Lease Payments	5,295.28	.00	.00	.00
Total POLICE DEPT EXPENSES:		730,416.19	838,100.00	696,535.23	799,350.00

FIRE DEPT EXPENSES

10-44-5001	Salaries and Wages	210,261.94	350,000.00	241,429.29	363,000.00
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Budget notes:

~2026 Allowance for Weekend Staffing \$17,500
Includes 2 Firewise Employees

10-44-5002	Wildland Personnel	63,312.70	39,000.00	18,083.33	33,000.00
10-44-5003	Volunteer-Employee Per Call Pe	22,110.00	27,500.00	21,536.02	19,000.00
10-44-5004	Firewise Personnel	.00	.00	.00	.00
10-44-5005	Accrued Salaries & Wages	6,525.72	.00	.00	.00
10-44-5006	Longevity Bonus	1,362.00	1,400.00	784.00	1,480.00
10-44-5007	Payment in Lieu of Benefits	7,597.26	7,400.00	6,471.74	8,000.00
10-44-5010	FICA and Medicare	22,613.19	29,000.00	22,566.68	29,500.00
10-44-5011	Retirement	26,321.02	35,000.00	26,196.32	36,000.00
10-44-5012	Health Insurance	42,008.73	75,000.00	43,292.63	78,000.00
10-44-5013	Worker's Compensation	21,225.43	28,000.00	19,908.82	29,250.00
10-44-5014	Unemployment	30.96	800.00	83.45	665.00
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	4,294.94	7,000.00	8,345.58	7,000.00
10-44-6120	Dispatch Fees	7,413.00	8,000.00	7,435.37	8,800.00
10-44-6125	Dues and Subscriptions	499.88	750.00	1,057.44	750.00
10-44-6145	Fuel	7,784.96	9,000.00	4,372.69	6,800.00
10-44-6170	Legal Exp - Fire	202.50	500.00	400.00	750.00
10-44-6180	Medical Expenses	404.53	1,000.00	65.00	850.00
10-44-6181	Medical Supplies Exp	5,103.61	4,250.00	4,694.68	4,000.00
10-44-6185	Miscellaneous	784.30	1,200.00	510.11	1,250.00
10-44-6192	Software Service & Support	1,880.14	1,850.00	4,274.67	3,000.00
10-44-6193	Computer Hardware and Service	2,772.77	2,000.00	822.18	2,000.00
10-44-6195	Operating Supplies - Fire Dept	846.44	1,500.00	706.35	1,500.00
10-44-6220	Rep and Maint - Vehicles	17,070.78	12,500.00	8,905.50	12,500.00
10-44-6225	Rep and Maint - Equipment	2,143.18	4,000.00	2,786.10	3,000.00
10-44-6250	Small Tools and Equipment	12,132.83	10,000.00	7,358.38	9,200.00
10-44-6265	Telephone	3,710.62	3,750.00	4,333.63	3,750.00
10-44-6270	Training Center Assessment	2,692.00	2,750.00	2,692.00	2,750.00
10-44-6276	Miscellaneous Wildland	10,757.07	.00	8,295.62	10,000.00
10-44-6285	Utilities	.00	.00	.00	.00
Total FIRE DEPT EXPENSES:		505,811.06	663,150.00	467,407.58	675,795.00

LIBRARY EXPENSES

10-45-5001	Salaries and Wages	83,418.58	95,000.00	75,887.68	93,500.00
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Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
10-45-5005	Accrued Salaries & Wages	3,225.98-	.00	.00	.00
10-45-5006	Longevity Bonus	598.00	650.00	628.00	725.00
10-45-5007	Library Benefit Stipend	7,419.06	7,225.00	6,319.94	7,389.00
10-45-5010	FICA and Medicare	6,987.71	8,000.00	6,331.19	7,750.00
10-45-5011	Retirement	5,711.94	8,000.00	6,106.38	7,750.00
10-45-5012	Health Insurance	565.38	750.00	492.43	650.00
10-45-5013	Worker's Compensation	329.63	400.00	294.60	380.00
10-45-5014	Unemployment	16.42	250.00	48.67	250.00
10-45-6110	Contract Services	1,589.12	1,750.00	1,451.16	1,750.00
10-45-6125	County Membership Dues	.00	.00	.00	1,800.00
10-45-6185	Miscellaneous	.00	250.00	47.70	250.00
10-45-6190	Office Supplies	266.00	300.00	569.03	400.00
10-45-6195	Operating Supplies - Library	4,911.44	4,750.00	4,575.40	4,750.00
10-45-6205	Print and Non-Print Materials	2,729.94	2,750.00	1,670.51	2,750.00
10-45-6225	Rep and Maint - Equipment	.00	200.00	200.00	200.00
10-45-6250	Small Tools and Equipment	1,295.90	1,500.00	1,278.17	1,000.00
10-45-6265	Telephone	1,024.97	1,250.00	676.35	1,000.00
10-45-6266	E-Rate Exp	424.95	600.00	525.00	700.00

Total LIBRARY EXPENSES:	114,063.06	133,625.00	107,102.21	132,994.00
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PLANNING & ZONING EXP

10-46-5001	Salaries and Wages	62,151.86	70,000.00	54,794.67	70,000.00
10-46-5005	Accrued Salaries & Wages	2,618.45-	.00	.00	.00
10-46-5006	Longevity Bonus	368.00	400.00	388.00	425.00
10-46-5007	Health Benefit Stipend	.00	.00	.00	.00
10-46-5010	FICA and Medicare	4,724.27	5,500.00	4,175.04	5,500.00
10-46-5011	Retirement	5,298.33	7,000.00	4,716.27	6,750.00
10-46-5012	Health Insurance	12,538.53	10,000.00	10,798.04	10,000.00
10-46-5013	Worker's Compensation	471.16	600.00	407.24	600.00
10-46-5014	Unemployment	10.54	125.00	29.26	126.00
10-46-6105	Advertising, Printing, & Publi	.00	100.00	.00	100.00
10-46-6110	Contract Services	.00	.00	100.00	.00
10-46-6115	Conventions and Seminars	.00	250.00	.00	.00
10-46-6116	Training and Education	.00	1,250.00	.00	1,000.00
10-46-6170	Legal Exp - P&Z	6,322.50	12,500.00	1,860.00	12,000.00
10-46-6175	Map Upgrades / Copies	1,771.97	1,000.00	.00	.00
10-46-6185	Miscellaneous	1,593.01	20,000.00	531.62	20,000.00
10-46-6192	Software Maintenance & Support	2,206.96	2,000.00	5,240.56	2,500.00
10-46-6195	Operating Supplies	.00	100.00	.00	.00
10-46-6250	Small Tools and Equipment	.00	100.00	100.00	.00
10-46-6265	Telephone	759.39	600.00	885.48	600.00
10-46-6275	Travel	.00	250.00	.00	250.00
10-46-6310	Historic Preservation Exp	199.43	3,750.00	1,000.00	4,000.00

Total PLANNING & ZONING EXP:	95,797.50	135,525.00	85,026.18	133,851.00
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PARKS EXPENSES

10-47-5001	Salaries and Wages	7,472.97	8,600.00	6,526.79	7,750.00
10-47-5005	Accrued Wages	281.94-	.00	.00	.00
10-47-5006	Longevity Bonus	31.73	40.00	32.77	40.00
10-47-5010	FICA and Medicare	543.77	700.00	486.94	600.00
10-47-5011	Retirement	736.45	1,100.00	676.75	1,000.00
10-47-5012	Health Insurance	2,562.75	2,600.00	2,050.78	2,300.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
10-47-5013	Worker's Compensation	414.88	420.00	321.63	400.00
10-47-5014	Unemployment	.87	10.00	2.26	10.00
10-47-6145	Fuel	432.64	900.00	554.25	800.00
10-47-6170	Legal	.00	250.00	.00	250.00
10-47-6185	Miscellaneous	368.82	300.00	14.11	250.00
10-47-6192	Software Service & Support	.00	100.00	.00	200.00
10-47-6195	Operating Supplies - Parks	320.08	500.00	128.08	500.00
10-47-6215	Rep and Maint - Building	.00	100.00	.00	200.00
10-47-6220	Rep and Maint - Vehicles	2,004.23	2,000.00	2,111.41	2,500.00
10-47-6225	Rep and Maint - Equipment	649.68	800.00	684.59	800.00
10-47-6230	Rep and Maint - Infrastructure	884.13	1,000.00	.00	750.00
10-47-6250	Small Tools and Equipment	442.73	1,000.00	225.96	750.00
10-47-6280	Uniform Exp Parks	380.44	450.00	331.66	450.00
10-47-6285	Utilities	2,977.55	2,750.00	2,750.09	2,900.00
10-47-8040	Lease Payments	108.18	250.00	.00	.00
Total PARKS EXPENSES:		20,049.96	23,870.00	16,898.07	22,450.00
PROPERTIES EXPENSES					
10-48-5001	Salaries and Wages	46,260.19	55,000.00	40,406.37	50,000.00
10-48-5005	Accrued Wages	1,745.86	.00	.00	.00
10-48-5006	Longevity Bonus	196.43	240.00	202.87	230.00
10-48-5010	FICA and Medicare	3,365.45	4,100.00	3,014.79	3,750.00
10-48-5011	Retirement	4,558.87	6,400.00	4,189.73	5,800.00
10-48-5012	Health Insurance	15,869.13	16,500.00	12,696.05	14,000.00
10-48-5013	Worker's Compensation	2,491.26	2,500.00	1,923.70	2,300.00
10-48-5014	Unemployment	5.44	60.00	13.81	50.00
10-48-6110	Contract Services	6,019.96	10,000.00	8,667.83	10,500.00
10-48-6140	Engineering Fees	4,406.50	7,500.00	8,191.50	7,500.00
10-48-6145	Fuel	1,727.90	1,500.00	1,754.68	1,500.00
10-48-6170	Legal Services	.00	.00	.00	.00
10-48-6185	Miscellaneous	1,482.44	1,750.00	1,291.87	1,250.00
10-48-6192	Software Service & Support	.00	.00	43.92	75.00
10-48-6195	Operating Supplies - Propertie	730.08	2,000.00	862.25	2,000.00
Budget notes:					
See Quote					
10-48-6215	R&M Building - Properties	43,413.18	47,000.00	40,033.49	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					
10-48-6220	Rep and Maint - Vehicles	2,020.64	2,000.00	2,897.02	2,750.00
10-48-6225	Rep and Maint - Equipment	1,061.22	1,000.00	1,023.32	1,100.00
10-48-6230	Rep and Maint - Infrastructure	538.82	20,000.00	8,799.61	19,000.00
10-48-6250	Small Tools and Equipment	1,814.73	1,500.00	1,473.16	1,500.00
10-48-6280	Uniform Exp Properties	380.41	375.00	331.67	375.00
10-48-6285	Utilities	46,843.16	45,500.00	44,926.27	47,500.00
10-48-8040	Lease Payments	108.18	275.00	.00	275.00
Total PROPERTIES EXPENSES:		181,548.13	225,200.00	182,743.91	221,455.00
GENERAL FUND Revenue Total:		2,624,609.87	3,048,995.00	2,367,343.91	3,016,445.00
GENERAL FUND Expenditure Total:		2,565,669.82	3,048,050.00	2,409,384.54	3,016,445.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
Total GENERAL FUND:		58,940.05	945.00	42,040.63-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
UTILITY FUND					
WATER REVENUE					
20-50-4010	Fund Balance Reserves	.00	200,150.00	166,791.70	94,000.00
20-50-4050	Connection Fees	.00	.00	.00	.00
20-50-4085	Water Usage Fees	171,262.50	194,000.00	155,557.28	201,000.00
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	845.74	1,750.00	1,802.49	1,750.00
20-50-4900	Transfers In	76,205.96	145,000.00	120,833.30	145,000.00
Budget notes:					
~2026 From Parking \$45,000					
From General \$100,000					
Total :		248,314.20	545,900.00	444,984.77	446,750.00

WATER REVENUE					
20-50-5001	Salaries and Wages	81,597.34	94,000.00	71,270.36	84,000.00
20-50-5005	Accrued Salaries & Wages	2,941.64	.00	.00	.00
20-50-5006	Longevity Bonus	346.47	430.00	357.83	375.00
20-50-5010	FICA and Medicare	5,936.16	7,300.00	5,317.81	6,300.00
20-50-5011	Retirement	8,041.23	12,000.00	7,390.14	10,000.00
20-50-5012	Health Insurance	27,989.73	30,000.00	22,393.22	24,000.00
20-50-5013	Worker's Compensation	4,958.98	5,500.00	4,060.48	4,600.00
20-50-5014	Unemployment	9.61	100.00	24.36	100.00
20-50-6105	Advertising, Printing, & Publi	.00	.00	.00	.00
20-50-6110	Contract Services	12,300.00	17,000.00	10,640.00	16,000.00
20-50-6116	Training and Education	.00	500.00	120.00	500.00
20-50-6120	Depreciation Expenses	75,876.00	.00	.00	.00
20-50-6135	Permit Fee Exp - Water	420.59	1,250.00	429.44	1,250.00
20-50-6140	Engineering Fees	.00	4,000.00	9,490.00	7,000.00
20-50-6145	Fuel	3,529.40	4,000.00	2,160.06	3,250.00
20-50-6155	Insurance	16,561.14	12,250.00	7,262.10	14,000.00
20-50-6170	Legal Exp - Water	727.50	24,000.00	.00	10,000.00
20-50-6185	Miscellaneous	124.88	800.00	1,557.95	1,750.00
20-50-6192	Software Support Exp - Water	4,454.71	5,750.00	6,987.38	7,500.00
20-50-6195	Operating Supplies - Water	11,269.68	5,000.00	5,694.17	5,000.00
20-50-6215	R&M Building - Water	.00	250.00	.00	500.00
20-50-6220	Rep and Maint - Vehicles	2,495.16	3,000.00	2,539.97	3,000.00
20-50-6225	Rep and Maint - Equipment	1,366.82	2,000.00	735.11	2,000.00
20-50-6230	Rep and Maint - Infrastructure	47,189.01	240,000.00	22,238.70	175,000.00

Budget notes:

~2026 Deception Water Line 125,000.00
Walnut Springs Tank 50,000.00

20-50-6232	Springs Security Exp	1,144.25	6,000.00	1,025.25	6,000.00
20-50-6240	Service Tests/System Testing	453.00	750.00	423.00	750.00
20-50-6250	Small Tools and Equipment	516.15	2,000.00	306.69	2,000.00
20-50-6271	DWR Fee	.00	1,000.00	.00	1,000.00
20-50-6280	Uniform Exp Water	380.41	350.00	331.64	450.00
20-50-6285	Utilities Exp - Water	452.27	500.00	417.49	550.00
20-50-6290	Administrative Charge	57,012.00	59,016.00	49,180.00	60,550.00
20-50-8040	Lease Payments	5.74	800.00	.00	.00
20-50-8041	Vehicle Purchase-Water	.00	.00	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
Total WATER REVENUE:		362,216.59	539,546.00	232,353.15	447,425.00

SEWER REVENUE

20-51-4050	Connection Fees	.00	5,500.00	.00	5,500.00
20-51-4085	Sewer Usage Fees	166,828.44	199,000.00	162,044.48	200,000.00
20-51-4300	Interest and Investment Earnin	.00	.00	.00	.00
20-51-4900	Transfers In	115,536.00	90,000.00	75,000.00	80,000.00

Budget notes:

~2026 From Parking \$40,000.00
From General \$40,000.00

Total :		282,364.44	294,500.00	237,044.48	285,500.00
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SEWER REVENUE

20-51-5001	Salaries and Wages	44,247.60	51,000.00	38,649.83	47,000.00
20-51-5005	Accrued Salaries & Wages	1,595.12-	.00	.00	.00
20-51-5006	Longevity Bonus	187.87	240.00	194.03	240.00
20-51-5010	FICA and Medicare	3,218.89	3,900.00	2,883.82	3,750.00
20-51-5011	Retirement	4,360.55	6,100.00	4,007.73	5,500.00
20-51-5012	Health Insurance	15,178.40	15,500.00	12,144.29	14,000.00
20-51-5013	Worker's Compensation	2,618.46	2,750.00	2,132.67	2,850.00
20-51-5014	Unemployment	5.20	55.00	13.20	50.00
20-51-6110	Contract Services	39,900.00	47,500.00	33,900.00	48,750.00
20-51-6120	Depreciation Expense	20,696.77	.00	.00	.00
20-51-6135	Permit Fee Exp - Sewer	2,912.94	2,250.00	1,498.94	2,950.00
20-51-6140	Engineering Fees	.00	14,750.00	9,706.50	14,000.00
20-51-6145	Fuel	1,707.86	3,000.00	1,079.03	2,000.00
20-51-6155	Insurance	16,561.14	12,750.00	7,262.10	14,000.00
20-51-6170	Legal Exp - Sewer	1,233.00	1,000.00	.00	1,500.00
20-51-6185	Miscellaneous	498.13	750.00	1,653.44	2,000.00
20-51-6186	Bank Fees - Sewer Accts	.00	.00	.00	.00
20-51-6192	Software Support Exp - Sewer	4,454.71	6,000.00	7,299.98	7,500.00
20-51-6195	Operating Supplies - Sewer	9,976.63	12,000.00	8,260.40	12,500.00
20-51-6215	R&M Building - Sewer	.00	.00	190.64	.00
20-51-6220	Rep and Maint - Vehicles	2,717.22	3,250.00	2,263.46	3,000.00
20-51-6225	Rep and Maint - Equipment	492.11	575.00	684.59	600.00
20-51-6230	Rep and Maint - Infrastructure	35,330.48	35,000.00	4,090.61	32,000.00

Budget notes:

~2026 Rep and Maint - Infrastructure 20,000.00
Rep and Maint - Infrastructure (jetter) 7,000.00

20-51-6240	Service Tests/System Testing	11,714.08	11,000.00	8,778.12	10,500.00
20-51-6250	Small Tools & Equipment (under	250.20	1,500.00	1,166.86	1,500.00
20-51-6280	Uniform Exp Sewer	380.42	450.00	368.56	450.00
20-51-6285	Utilities	2,425.64	2,750.00	2,020.44	2,750.00
20-51-6290	Administrative Charge	57,012.00	59,016.00	49,180.00	60,550.00
20-51-8020	Sewer Interest Expense	36,000.00	.00	.00	.00
20-51-8040	Lease Payments	5.76	900.00	.00	.00

Total SEWER REVENUE:		312,490.94	293,986.00	199,429.24	289,940.00
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SANITATION REVENUE

20-52-4085	Sanitation Usage Fees	175,756.09	193,000.00	147,283.08	190,000.00
20-52-4500	Miscellaneous	.00	2,750.00	.00	2,000.00
20-52-4900	Transfers In	63,693.00	65,000.00	54,166.70	70,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
Total SANITATION REVENUE:		239,449.09	260,750.00	201,449.78	262,000.00
SANITATION REVENUE					
20-52-5001	Salaries and Wages	70,399.30	82,000.00	61,491.37	71,500.00
20-52-5005	Accrued Salaries & Wages	2,537.70-	.00	.00	.00
20-52-5006	Longevity Bonus	298.90	380.00	308.70	380.00
20-52-5010	FICA and Medicare	5,121.56	6,500.00	4,588.15	5,750.00
20-52-5011	Retirement	6,937.65	10,000.00	6,376.17	9,000.00
20-52-5012	Health Insurance	24,149.71	25,000.00	19,320.85	22,500.00
20-52-5013	Worker's Compensation	5,950.40	6,600.00	6,096.49	6,500.00
20-52-5014	Unemployment	8.32	90.00	21.02	75.00
20-52-6111	Recycling Contract Exp	1,800.00	1,750.00	2,070.00	1,800.00
20-52-6116	Training & Education	.00	.00	95.00	200.00
20-52-6120	Depreciation Expense	275.99	.00	.00	.00
20-52-6142	Equipment Rentals	.00	1,000.00	.00	1,000.00
20-52-6145	Fuel	6,704.53	7,750.00	3,926.84	6,000.00
20-52-6155	Insurance	16,561.14	12,750.00	7,262.10	14,500.00
20-52-6165	Landfill Tipping Fees	19,771.60	19,000.00	18,739.03	21,000.00
20-52-6185	Miscellaneous	292.81	8,000.00	1,881.57	8,000.00
20-52-6192	Software Support Exp - Trash	3,713.23	4,500.00	5,649.61	5,930.00
20-52-6195	Operating Supplies - Trash	334.28	450.00	379.02	500.00
20-52-6220	Rep and Maint - Vehicles	9,308.54	7,750.00	8,402.36	9,000.00
20-52-6225	Rep and Maint - Equipment	511.85	600.00	684.59	600.00
20-52-6230	R&M Trash - Infrastructure	37.52	250.00	35.13	250.00
20-52-6250	Small Tools and Equipment	.00	1,500.00	1,247.36	1,500.00
20-52-6280	Uniform Exp Trash	380.44	350.00	331.69	350.00
20-52-6290	Administrative Charge	57,012.00	59,016.00	49,180.00	60,550.00
20-52-9500	Transfers Out	10,000.00	10,000.00	10,000.00	10,000.00
Budget notes:					
New Garbage Truck					
Total :		237,032.07	265,236.00	208,087.05	256,885.00
UTILITY FUND Revenue Total:		770,127.73	1,101,150.00	883,479.03	994,250.00
UTILITY FUND Expenditure Total:		911,739.60	1,098,768.00	639,869.44	994,250.00
Total UTILITY FUND:		141,611.87-	2,382.00	243,609.59	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
HURF FUND					
HURF REVENUE					
30-30-4010	HURF Fund Balance Reserve	.00	.00	.00	7,350.00
30-30-4020	HURF Revenue	48,502.51	48,000.00	40,086.75	48,750.00
30-30-4300	Interest and Investment Earnin	3,710.25	2,750.00	3,249.43	3,000.00
30-30-4900	Transfers In	200,145.00	190,000.00	158,333.30	110,000.00
Budget notes:					
~2026 From Parking \$110,000.00					
Total :		252,357.76	240,750.00	201,669.48	169,100.00
HURF REVENUE					
30-30-5001	Salaries and Wages	56,593.23	44,000.00	55,531.27	38,000.00
30-30-5005	Accrued Salaries & Wages	2,066.19	.00	.00	.00
30-30-5006	Longevity Bonus	423.60	200.00	438.80	200.00
30-30-5010	FICA and Medicare	4,209.21	3,500.00	4,207.96	3,000.00
30-30-5011	Retirement	3,681.44	5,300.00	3,383.37	4,750.00
30-30-5012	Health Insurance	12,813.31	13,000.00	10,251.73	11,500.00
30-30-5013	Worker's Compensation	2,483.78	2,100.00	2,072.15	1,900.00
30-30-5014	Unemployment	9.56	50.00	30.44	40.00
30-30-6140	Engineering Fees	2,415.00	2,500.00	.00	2,500.00
30-30-6142	Equipment Rentals	.00	750.00	.00	1,000.00
30-30-6145	Fuel	1,716.47	1,500.00	1,623.15	1,500.00
30-30-6155	Insurance	11,040.76	8,500.00	4,841.40	10,500.00
30-30-6160	COVID Expenses - Portajohns	.00	.00	.00	.00
30-30-6185	Miscellaneous	552.41	650.00	756.56	1,000.00
30-30-6192	Software Service & Support	1,349.01	1,575.00	1,342.74	1,575.00
30-30-6195	Operating Supplies - HURF	72.40	500.00	128.06	500.00
30-30-6210	Public Restroom Supplies	2,855.38	1,250.00	7,790.56	4,000.00
30-30-6215	Repair & Maintenance - Buildin	.00	500.00	.00	500.00
30-30-6220	Rep and Maint - Vehicles	2,034.79	1,750.00	2,134.43	1,900.00
30-30-6225	Rep and Maint - Equipment	1,071.24	1,000.00	787.83	1,000.00
30-30-6230	Rep and Maint - Infrastructure	67,394.84	124,000.00	85,071.04	45,000.00
Budget notes:					
~2026 First Section of County Rd 35,000 Repair & Maintenance - Street Patching 10,000					
30-30-6250	Small Tools and Equipment	3,088.99	500.00	242.04	10,000.00
Budget notes:					
Snow Plow					
30-30-6255	Street Lights	13,983.05	13,500.00	13,537.02	14,250.00
30-30-6260	Street Supplies	5,217.58	4,750.00	1,848.62	4,750.00
30-30-6280	Uniform Exp - HURF	380.44	400.00	449.82	550.00
30-30-6290	Administrative Charge	8,412.00	8,755.00	7,295.80	9,185.00
30-30-7000	Capital outlay - Public resto	.00	.00	.00	.00
30-30-8040	Lease Payments	108.23	200.00	.00	.00
Total HURF REVENUE:		199,840.53	240,730.00	203,764.79	169,100.00
HURF FUND Revenue Total:		252,357.76	240,750.00	201,669.48	169,100.00
HURF FUND Expenditure Total:		199,840.53	240,730.00	203,764.79	169,100.00
Total HURF FUND:		52,517.23	20.00	2,095.31-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
PARKING FUND					
PARKING FUND REVENUE					
35-35-4042	Parking Kiosk Revenue	377,291.31	355,000.00	358,719.62	386,000.00
35-35-4043	Allowance for Additional Kiosk	.00	.00	.00	.00
Total :		377,291.31	355,000.00	358,719.62	386,000.00
PARKING FUND REVENUE					
35-35-5001	Salaries and Wages	28,057.11	41,000.00	30,499.40	40,000.00
35-35-5005	Accrued Salaries & Wages	.00	.00	.00	.00
35-35-5006	Longevity Bonus	90.00	180.00	100.00	200.00
35-35-5010	FICA Match	2,153.21	3,100.00	2,340.90	2,800.00
35-35-5013	Worker's Compensation	983.02	1,100.00	915.76	950.00
35-35-5014	Unemployment	7.49	175.00	38.13	125.00
35-35-6145	Fuel	508.72	1,000.00	510.50	1,000.00
35-35-6185	Miscellaneous	.00	1,000.00	742.45	1,000.00
35-35-6186	Bank Charges	.00	.00	180.30	100.00
35-35-6188	Credit Card Processing Fees	32,189.58	27,500.00	32,955.45	29,815.00
35-35-6192	Software Service and Support	24,312.26	27,500.00	15,193.49	22,000.00
35-35-6195	Operating Supplies	2,258.79	2,500.00	2,060.80	3,000.00
35-35-6265	Telephone	6,748.41	5,500.00	4,872.96	6,750.00
35-35-6290	Administrative Charge	5,592.00	5,750.00	4,791.70	6,260.00
35-35-7000	Capital Outlay	.00	.00	.00	20,000.00
35-35-8041	Allowance for additional capit	.00	4,000.00	.00	12,000.00
35-35-9500	Transfers Out	247,996.00	232,000.00	193,333.30	240,000.00
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			
Total PARKING FUND REVENUE:		350,896.59	352,305.00	288,535.14	386,000.00
PARKING FUND Revenue Total:		377,291.31	355,000.00	358,719.62	386,000.00
PARKING FUND Expenditure Total:		350,896.59	352,305.00	288,535.14	386,000.00
Total PARKING FUND:		26,394.72	2,695.00	70,184.48	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 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	4,236.09	2,750.00	.00	2,750.00
40-60-4256	Retirement Rev FD P&R	.00	10,000.00	.00	10,000.00
40-60-4300	Interest and Investment Eamin	5,529.18	.00	.00	.00
40-60-4306	Change in Fair Val of Investme	24,741.27	.00	.00	.00
Total :		49,506.54	27,750.00	.00	27,750.00
FIRE DEPT P&R REVENUE					
40-60-6110	Contract Services	4,983.17	.00	.00	.00
40-60-6235	Retirement Exp FD P&R	31,635.93	27,750.00	2,000.00	27,750.00
Total FIRE DEPT P&R REVENUE:		36,619.10	27,750.00	2,000.00	27,750.00
FIRE DEPT PENSION & RETIREMENT Revenue Total:					
		49,506.54	27,750.00	.00	27,750.00
FIRE DEPT PENSION & RETIREMENT Expenditure Total:					
		36,619.10	27,750.00	2,000.00	27,750.00
Total FIRE DEPT PENSION & RETIREMENT:		12,887.44	.00	2,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
OPERATING GRANTS REVENUE					
OPERATING GRANTS REVENUE					
50-40-4066	RICO Rev - Opr Grants	.00	.00	27,025.08	20,000.00
50-40-4067	Police Dept Rev - Opr Grants	22,452.77	20,000.00	.00	20,000.00
50-40-4068	Fire Dept Rev - Opr Grants	11,899.60	43,000.00	18,152.85	27,500.00
50-40-4100	Operating Grants Revenue	.00	.00	.00	.00
50-40-4101	Water Tower Siting Grant	.00	32,000.00	.00	45,000.00
50-40-4102	Yavapai County Storm Drainage/	26,187.36	30,000.00	21,121.00	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	.00	20,000.00	.00	20,000.00
50-40-4111	WIFA Water Conservation Grant	.00	.00	.00	206,000.00
50-40-4150	Police: Prop 207 funding	.00	5,000.00	.00	.00
50-40-4185	MISCELLANEOUS grants	57,555.36	350,000.00	13,362.06	500,000.00
50-40-4200	Misc. Judicial Grants	.00	25,000.00	.00	.00
Total :		118,095.09	525,000.00	79,660.99	888,500.00
OPERATING GRANTS REVENUE					
50-40-6100	Misc. Judicial Grant Exp.	.00	25,000.00	.00	.00
50-40-6101	Water Tower Siting Grant	.00	32,000.00	.00	45,000.00
50-40-6102	Yavapai County Storm Drainage/	24,785.86	30,000.00	21,121.00	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	.00	.00	206,000.00
50-40-6150	Police: Prop 207 Funding	.00	5,000.00	.00	.00
50-40-6170	Legal Exp - Opr Grants	.00	.00	.00	.00
50-40-6185	Use of MISCELLANEOUS grants	57,555.36	350,000.00	.00	500,000.00
50-40-6236	RICO Exp - Opr Grants	.00	.00	26,964.48	20,000.00
50-40-6237	Police Dept Exp - Opr Grants	22,452.77	20,000.00	.00	20,000.00
50-40-6238	Fire Dept Exp - Opr Grants	12,733.90	43,000.00	24,732.70	27,500.00
Total OPERATING GRANTS REVENUE:		117,527.89	525,000.00	72,818.18	888,500.00
OPERATING GRANTS REVENUE Revenue Total:		118,095.09	525,000.00	79,660.99	888,500.00
OPERATING GRANTS REVENUE Expenditure Total:		117,527.89	525,000.00	72,818.18	888,500.00
Total OPERATING GRANTS REVENUE:		567.20	.00	6,842.81	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
CAPITAL GRANTS FUND					
CAPITAL GRANTS REVENUE					
60-70-4105	CDBG DeceptioWaterline Revenue	.00	400,000.00	19,875.53	400,000.00
60-70-4106	HURF Exchange Drainage Project	.00	.00	.00	.00
60-70-4107	Yavapai Apache Gaming Donation	.00	16,000.00	8,657.86	10,000.00
60-70-4108	Freeport McMoRan - Social Inve	.00	25,000.00	.00	25,000.00
60-70-4109	Brownfields grant:Hotel Jerome	.00	.00	.00	500,000.00
60-70-4110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-4111	Legislative Funding-Center Ave	.00	500,000.00	.00	.00
60-70-4112	Congressional Funding Hydrants	.00	.00	.00	.00
60-70-4113	WIFA Grant-Mescal School	.00	.00	.00	1,450,000.00
60-70-4114	WIFA Grant-Decept Gulch	.00	.00	.00	1,550,000.00
60-70-4185	Miscellaneous Capital Grants	.00	500,000.00	.00	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	2,500,000.00
Total :		.00	3,941,000.00	28,533.39	6,935,000.00
CAPITAL GRANTS REVENUE					
60-70-6105	CDBG DeceptiWaterline Expenses	.00	400,000.00	28,965.53	400,000.00
60-70-6106	HURF Exchange Drainage Expense	.00	.00	.00	.00
60-70-6107	Yavapai Apache Grant Expenses	.00	16,000.00	.00	10,000.00
60-70-6108	Freeport McMoRan - Social Inve	.00	25,000.00	.00	25,000.00
60-70-6109	Brownfields grant:Hotel Jerome	.00	.00	.00	500,000.00
60-70-6110	Grant for Healthcare Clinic	.00	.00	.00	.00
60-70-6111	Legislative Funding-CenterAve	.00	500,000.00	.00	.00
60-70-6112	Congressional Funding Hydrants	.00	.00	.00	.00
60-70-6113	WIFA Grant Exp-Mescal School	.00	.00	.00	1,450,000.00
60-70-6114	WIFA Grant Exp-Dec Gulch	.00	.00	.00	1,550,000.00
60-70-6140	Engineering Exp - Cap Grants	.00	.00	.00	.00
60-70-6185	Misc Exp - Cap Grants	165.00	500,000.00	6,200.00	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	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 -	.00	.00	.00	.00
Total CAPITAL GRANTS REVENUE:		165.00	3,941,000.00	35,165.53	6,935,000.00
CAPITAL GRANTS FUND Revenue Total:		.00	3,941,000.00	28,533.39	6,935,000.00
CAPITAL GRANTS FUND Expenditure Total:		165.00	3,941,000.00	35,165.53	6,935,000.00
Total CAPITAL GRANTS FUND:		165.00-	.00	6,632.14-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
GENERAL FUND CONTINGENCIES FND					
GENERAL FUND CONTINGENCIES REV					
70-25-4090	Wildlands Rev - Contingency	.00	75,000.00	.00	75,000.00
70-25-4295	Excess Sales Tax- Misc	55,933.25	2,350,000.00	10,000.00	2,350,000.00
70-25-4900	Transfer In	10,000.00	.00	.00	.00
Total :		65,933.25	2,425,000.00	10,000.00	2,425,000.00
GENERAL FUND CONTINGENCIES REV					
70-25-6276	Wildlands Exp - Contingency	4,599.21	75,000.00	64,350.32	75,000.00
70-25-6295	Expense - GF Contingencies	6,615.10	2,350,000.00	331.21	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 GENERAL FUND CONTINGENCIES REV:		11,214.31	2,425,000.00	64,681.53	2,425,000.00
GENERAL FUND CONTINGENCIES FND Revenue Total:		65,933.25	2,425,000.00	10,000.00	2,425,000.00
GENERAL FUND CONTINGENCIES FND Expenditure Total:		11,214.31	2,425,000.00	64,681.53	2,425,000.00
Total GENERAL FUND CONTINGENCIES FND:		54,718.94	.00	54,681.53-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
UTILITIES CONTINGENCIES FUND					
UTILITIES CONTINGENCIES REV					
80-55-4295	Revenue - UF Contingencies	.00	500,000.00	.00	.00
80-55-4900	Transfers In	.00	.00	.00	.00
Total :		.00	500,000.00	.00	.00
UTILITIES CONTINGENCIES REV					
80-55-6295	Expense - UF Contingencies	.00	500,000.00	.00	.00
Total UTILITIES CONTINGENCIES REV:		.00	500,000.00	.00	.00
UTILITIES CONTINGENCIES FUND Revenue Total:					
		.00	500,000.00	.00	.00
UTILITIES CONTINGENCIES FUND Expenditure Total:					
		.00	500,000.00	.00	.00
Total UTILITIES CONTINGENCIES FUND:		.00	.00	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Proposed Budget
CAPITAL FUND					
CAPITAL FUND REVENUES					
90-57-4300	Bank Interest - Capital Fund	274.95	225.00	758.91	.00
90-57-4303	Interest - WWTP	563.78	575.00	71.87	.00
90-57-4510	Bridge Loan Wastewater Treatme	.00	.00	.00	.00
90-57-4515	Interim WWTP Loan	.00	2,000,000.00	.00	1,000,000.00
90-57-4520	CARRYOVER Capital Fund	.00	.00	.00	.00
90-57-4900	Transfers In - Capital Fund	.00	.00	.00	.00
Total :		838.73	2,000,800.00	830.78	1,000,000.00
CAPITAL FUND REVENUES					
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	.00	.00	543,387.91	.00
90-57-7027	Wastewater Treatment Design Ex	632,507.64	.00	153,378.72	.00
90-57-7028	Third Water Tank Design	.00	.00	.00	.00
90-57-7030	Interim WWTP Loan Exp	7,317.50	2,000,000.00	.00	1,000,000.00
Total CAPITAL FUND REVENUES:		639,825.14	2,000,000.00	696,766.63	1,000,000.00
CAPITAL FUND Revenue Total:		838.73	2,000,800.00	830.78	1,000,000.00
CAPITAL FUND Expenditure Total:		639,825.14	2,000,000.00	696,766.63	1,000,000.00
Total CAPITAL FUND:		638,986.41-	800.00	695,935.85-	.00
Grand Totals:		574,737.70-	6,842.00	482,748.58-	.00

Official Budget Forms

City/Town of Jerome

Fiscal year 2026

City/Town of Jerome

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Fiscal year 2026

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Schedule E—Expenditures/expenses by fund

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City/Town of Jerome
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	2,750,050	4,827,035	0	2,000,000	27,750	1,088,768	2,925,000	13,618,603
2025	Actual expenditures/expenses**	E	2	2,516,290	428,707	0	930,422	0	753,269	82,890	4,711,578
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	634,444	381,798	0	0	0	41,399	0	1,057,641
2026	Primary property tax levy	B	4	47,500							47,500
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	2,923,945	8,268,600	0	1,000,000	27,750	699,250	2,425,000	15,344,545
2026	Other financing sources	D	7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	45,000	110,000	0	0	0	295,000	0	450,000
2026	Interfund Transfers (out)	D	10	210,000	240,000	0	0	0	0	0	450,000
2026	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
2026	Total financial resources available		12	3,440,889	8,520,398	0	1,000,000	27,750	1,035,649	2,425,000	16,449,686
2026	Budgeted expenditures/expenses	E	13	2,806,444	8,138,600	0	1,000,000	27,750	994,250	2,425,000	15,392,044

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation or voter-approved alternative expenditure limitation

	2025	2026
1	\$ 13,618,603	\$ 15,392,044
2		
3	13,618,603	15,392,044
4	5,737,805	8,196,597
5	\$ 7,880,798	\$ 7,195,447
6	\$ 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.

City/Town of Jerome
Tax levy and tax rate information
Fiscal year 2026

Item A.

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 101,457	\$ 103,818
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	0.6340	0.6084
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	0.6340	0.6084
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.

City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2026

Item A.

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 1,450,000	\$ 1,117,854	\$ 1,478,750
Licenses and permits			
Business Licenses	5,500	5,038	5,000
Utility Franchises	17,250	12,644	17,250
Building Permits	12,500	6,381	12,000
Short-Term Rental License Fee	450	300	450
Intergovernmental			
State Sales Tax	71,000	66,711	74,000
Urban Revenue Share	330,000	354,457	305,000
Vehicle License Tax	40,000	39,064	40,000
Yavapai County for Library	18,172	18,171	18,150
Charges for services			
Utility Reimbursements	5,750	5,216	5,000
Rental Income - Town	87,000	81,148	93,000
Rental Income - Library	10,250	10,024	10,250
Planning & Zoning Fees	3,500	300	3,000
Police Services	54,000	58,730	55,500
Fire Services	143,000	189,296	164,500
Fines and forfeits			
Fines & Forfeitures	59,000	46,181	57,000
Dedicated Police Revenue from Court Fees	2,000	1,553	2,000
Court Security Fund	10,000	7,824	10,000
Interest on investments			
Interest	14,000	11,640	13,500
In-lieu property taxes			
Contributions			
Voluntary contributions			
Library Contributions	2,500	40	2,000
Miscellaneous			
Sale of Assets	12,500		12,500
Miscellaneous Revenue	4,500	9,979	13,000
Insurance Reimbursements	10,000		10,000
Fund Balance Reserves	407,000	406,898	325,000
Administrative Charges	191,623	191,505	197,095
Total General Fund	\$ 2,961,495	\$ 2,640,954	\$ 2,923,945

* 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.

* 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 2026

Item A.

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$	\$	\$
Capital projects funds			
Capital Fund	\$	\$	\$
Interim Bridge Loan WWTP Loan	2,000,000	233,045	1,000,000
Bridgeloan for Wastewater Plant Design			
Interest - Capital Fund	225	814	
Interest - WWTP	575	92	
	\$ 2,000,800	\$ 233,951	\$ 1,000,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$ 2,000,800	\$ 233,951	\$ 1,000,000

* 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 2026

Item A.

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
Firefighter's Pension & Relief Fund	\$	\$	\$
Fund Revenues	27,750		27,750
	\$ 27,750	\$	\$ 27,750
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$ 27,750	\$	\$ 27,750
Enterprise funds			
Water:	\$	\$	\$
Water Service Fees	194,000	187,831	201,000
Connection Fees	5,000		5,000
Other Water Revenue	1,750	2,149	95,750
	\$ 200,750	\$ 189,980	\$ 301,750
Sewer:	\$	\$	\$
Sewer Service Fees	199,000	195,578	200,000
Connection Fees	5,500		5,500
	\$ 204,500	\$ 195,578	\$ 205,500
Sanitation:	\$	\$	\$
Sanitation Service Fees	193,000	177,055	190,000
Other Sanitation Revenue	2,750		2,000
	\$ 195,750	\$ 177,055	\$ 192,000
	\$	\$	\$
	\$	\$	\$
Total enterprise funds	\$ 601,000	\$ 562,613	\$ 699,250

* 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.

City/Town of Jerome
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
General Fund Contingencies	\$	\$	\$
Excess City Sales Tax	250,000	13,330	250,000
Sale or Lease of Real Property	1,850,000		1,850,000
Excess Wildland Fire Fees	75,000		75,000
CEMA/FEMA COVID Reimbursement			
Other Contingency Revenue	250,000		250,000
	\$ 2,425,000	\$ 13,330	\$ 2,425,000
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	\$ 13,330	\$ 2,425,000
Total all funds	\$ 13,387,795	\$ 3,980,837	\$ 15,344,545

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Public Safety - Transfer from Parking	\$	\$	45,000	
General Fund - Transfer to HURF				
General Fund - Transfer to Water				100,000
General Fund - Transfer to Trash				70,000
General Fund - Transfer to Sewer				40,000
Total General Fund	\$	\$	45,000	210,000
Special revenue funds				
Parking Fund - Transfer to PD GF	\$	\$		45,000
Parking Fund - Transfer to HURF				110,000
Parking Fund - Transfer to Water				45,000
Parking Fund - Transfer to Sewer				40,000
HURF - Transfer from General Fund				
HURF - Transfer from Parking Fund			110,000	
Total special revenue funds	\$	\$	110,000	240,000
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			40,000	
Sewer - Transfer from General Fund			40,000	
Trash - Transfer to GF Contingency				
Trash - Transfer from General Fund			70,000	
Total enterprise funds	\$	\$	295,000	
Internal service funds				
	\$	\$		

City/Town of Jerome
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 450,000	\$ 450,000

City/Town of Jerome
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
General Government	\$ 608,700	\$	\$ 589,017	\$ 692,880
Magistrate Court	121,880		127,857	127,670
Police	838,100		814,266	799,350
Fire	663,150		560,246	675,795
Library	133,625		123,153	132,994
Planning & Zoning	135,525		98,547	133,850
Parks	23,870		20,172	22,450
Properties	225,200		183,032	221,455
Total General Fund	\$ 2,750,050	\$	\$ 2,516,290	\$ 2,806,444
Special revenue funds				
HURF	\$ 240,730	\$	\$ 246,647	\$ 169,100
Parking	120,305		110,539	146,000
Operating Grants	525,000		53,239	888,500
Capital Grants	3,941,000		18,282	6,935,000
Total special revenue funds	\$ 4,827,035	\$	\$ 428,707	\$ 8,138,600
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Capital Fund	\$ 2,000,000	\$	\$ 930,422	\$ 1,000,000
Total capital projects funds	\$ 2,000,000	\$	\$ 930,422	\$ 1,000,000
Permanent funds				
Fire Dept. Pension & Relief	\$ 27,750	\$	\$	\$ 27,750
Total permanent funds	\$ 27,750	\$	\$	\$ 27,750
Enterprise funds				
Water	\$ 539,546	\$	\$ 266,537	\$ 447,425
Sewer	293,986		237,816	289,940
Trash	255,236		248,916	256,885
Total enterprise funds	\$ 1,088,768	\$	\$ 753,269	\$ 994,250
Internal service funds				
General Fund Contingency	\$ 2,425,000	\$	\$ 82,890	\$ 2,425,000
Utilities Contingency	500,000			
Total internal service funds	\$ 2,925,000	\$	\$ 82,890	\$ 2,425,000
Total all funds	\$ 13,618,603	\$	\$ 4,711,578	\$ 15,392,044

* 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
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Government				
General Fund	608,700		589,017	692,880
Operating Grants Fund	350,000			800,000
Contingency Fund	170,000			250,000
Capital Grants Fund	500,000			
Capital Fund	2,000,000			
Department total	4,128,700	\$	589,017	1,442,880
List department:				
Magistrate Court				
General Fund	121,880		127,857	127,870
Operating Grants Fund	25,000			
Department total	146,880	\$	127,857	127,870
List department:				
Police				
General Fund	838,100		814,266	799,350
Operating Grants Fund	25,000		35,951	40,000
Department total	863,100	\$	850,269	839,350
List department:				
Fire				
General Fund	663,150		560,246	675,795
Operating Grants Fund	43,000		17,399	27,600
Fire Dept. Reserve & Fund	27,750			27,750
GP Contingency Fund	150,000			150,000
Department total	883,900	\$	577,645	881,145
List department:				
Library				
General Fund	133,625		123,153	132,994
GP Contingency Fund				
Department total	133,625	\$	123,153	132,994
List department:				
Planning & Zoning				
General Fund	135,525		98,547	133,850
Department total	135,525	\$	98,547	133,850
List department:				
Parks				
General Fund	23,870		20,172	22,450
Department total	23,870	\$	20,172	22,450
List department:				
Properties				
General Fund	225,200		183,032	221,455
Operating Grants Fund	20,000			20,000
Capital Grants Fund	41,000			400,000
GP Contingency Fund	1,360,000			1,850,000
Capital Fund			724,336	535,000
Department total	1,646,200	\$	907,368	2,986,455
List department:				
Water				
Utility Fund	539,546		266,537	447,425
Utilities Contingency	500,000			
GP Contingency Fund				
Capital Fund				
Operating Grants Fund	20,000			206,000
Capital Grants Fund	400,000		10,918	400,000
Capital Grants WPA				3,000,000
Department total	1,439,546	\$	278,555	4,053,425
List department:				
Sewer				
Utility Fund	293,986		237,816	269,940
Operating Grants Fund	62,000			95,000
Utility Contingency				
Capital Fund	2,000,000		206,086	1,000,000
Department total	2,355,986	\$	443,902	1,364,940
List department:				
Trash				
Utility Fund	235,236		248,916	256,885
GP Contingency Fund	180,000			175,000
Capital Fund				
Department total	435,236	\$		431,885
List department:				
HAZOP				
General Fund	240,730		246,647	169,100
Capital Grants Fund	3,000,000		8,284	3,000,000
GP Contingency	65,000			
Department total	3,305,730	\$	254,931	3,169,100
List department:				
Parking				
Parking	120,305		110,539	146,000
Department total	120,305	\$	110,539	146,000

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

City/Town of Jerome
Full-time employees and personnel compensation
Fiscal year 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	19	\$ 1,437,690	\$ 152,700	\$ 276,090	\$ 176,940	\$ 2,043,420
Special revenue funds						
HURF	1	\$ 38,200	\$ 4,750	\$ 11,500	\$ 4,940	\$ 59,390
Parking	1	40,200			3,875	44,075
Total special revenue funds	2	\$ 78,400	\$ 4,750	\$ 11,500	\$ 8,815	\$ 103,465
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	2	\$ 84,375	\$ 10,000	\$ 24,000	\$ 11,000	\$ 129,375
Sewer	1	47,240	5,500	14,000	6,650	73,390
Sanitation	2	71,880	9,000	22,500	12,325	115,705
Total enterprise funds	5	\$ 203,495	\$ 24,500	\$ 60,500	\$ 29,975	\$ 318,470
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	26	\$ 1,719,585	\$ 181,950	\$ 348,090	\$ 215,730	\$ 2,465,355

FUND BALANCE RECAP:

UNRESTRICTED general fund balance @ 7/1/24, per audited financial statements	1,521,457
Plus: Anticipated surplus FY25	200,000
NET ESTIMATED UNRESTRICTED FUND BALANCE @ 7/1/25 est.	1,721,457

2024-25 GENERAL FUND OPERATING EXPENSES (per draft):	3,048,050
net of capital expenditures and subsidies to other funds	

FUND BALANCE PERCENTAGE **56%**

Minimum fund balance per Financial Operations Manual	
adopted by Council: 25% of general fund operating expenses	762,013

Potentially available for use*	959,444
Used in this draft (excluding contingencies)	(325,000)

General Fund Balance remaining available for use **634,444**

Total General fund balance remaining	1,396,457
Percentage of GF operating expenses	46%

Utilities Fund Balance @ 7/1/24	126,399	
Less: EST. Difference - Surplus / (deficit) FY25	65,000	
TOTAL ESTIMATED UTILITIES FUND BALANCE @ 7/1/25		191,399

Utilized in this draft	150,000
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Utilities Fund Balance remaining for use **41,399**

HURF Fund Balance @ 7/1/24	72,166	
Less: Difference - Surplus / (deficit) FY25	10,000	
TOTAL ESTIMATED HURF FUND BALANCE @ 7/1/25		82,166

Utilized in this draft	7,350
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HURF Fund Balance remaining for use **74,816**

PARKING fund balance @ 7/1/2024	279,982	
Estimated surplus / Deficit, FY25		27,000
TOTAL ESTIMATED PARKING FUND BAL @ 7/1/2025		306,982

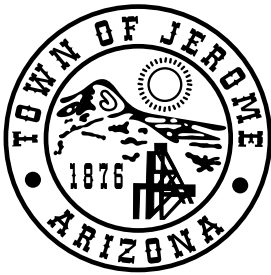
Utilized in this draft	0
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PARKING Fund Balance remaining for use **306,982**

File Attachments for Item:

A. Consider Resolution No. 678; A Resolution of the Town Council of the Town of Jerome, Arizona, Adopting the Budget for the Fiscal Year Ending June 30, 2026

Council will consider and may approve Resolution No. 678.



TOWN OF JEROME

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

RESOLUTION NO. 678

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JEROME, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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 27, 2028, 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 10, 2025, 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 10, 2025, 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 2025-26.

ADOPTED AND APPROVED by a majority vote of the Jerome Town Council on the 10th day of June, 2025.

APPROVED:

Alex "Christina" Barber, Mayor

ATTEST:

APPROVED AS TO FORM:

Brett Klein, Town Manager/Clerk

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