

OFFICIAL BUDGET FORMS

City of Somerton

Fiscal Year 2020

City of Somerton
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

Notice is hereby given that the Somerton City Council will hold a public hearing in Council Chambers, City Hall, 143 N State Avenue, Somerton, AZ 85350 on Tuesday, July 16, 2019 at 7:00 p.m., for the purpose of (1) hearing taxpayers in favor or against any proposed expenditure or tax levy and (2) finally determining and adopting the estimates of proposed expenditures for various purposes as set forth in the summary schedule. This final determination shall constitute the budget for fiscal year 2019-2020. At this same time and place the Somerton City Council will meet for the purposes of adopting 2019-2020 Property Tax Levy. A Truth in Taxation hearing is not required as the 2019-2020 Property Tax Levy will not increase, excluding amount attributable to new construction, per A.R.S. 42-17107. The purposed budget may be examined at the office of the City Clerk located at City Hall, 143 N State Avenue or online at www.somertonaz.gov.

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		
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	9,915,125	3,951,697	1,840,838	15,370,449	0	6,521,127	0	37,599,236
2019	Actual Expenditures/Expenses**	E	2	8,226,822	1,963,455	1,840,838	0	0	4,098,532	0	16,129,647
2020	Fund Balance/Net Position at July 1***		3	3,789,573	997,584	0	2,644		18,018,816	0	22,808,617
2020	Primary Property Tax Levy	B	4	849,677							849,677
2020	Secondary Property Tax Levy	B	5								0
2020	Estimated Revenues Other than Property Taxes	C	6	9,532,323	3,213,000	0	1,895,000	0	5,364,200	0	20,004,523
2020	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D	9	0	0	1,632,500	0	0	800,000	0	2,432,500
2020	Interfund Transfers (Out)	D	10	2,205,500	227,000	0	0	0	0	0	2,432,500
2020	Reduction for Amounts Not Available:		11								
	LESS: Amounts for Future Debt Retirement:										0
2020	Total Financial Resources Available		12	11,966,073	3,983,584	1,632,500	1,897,644	0	24,183,016	0	43,662,817
2020	Budgeted Expenditures/Expenses	E	13	9,415,500	3,829,450	1,632,500	1,895,000	0	6,854,550	0	23,627,000

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1 Budgeted expenditures/expenses	\$ 37,599,236	\$ 23,627,000
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	37,599,236	23,627,000
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 37,599,236	\$ 23,627,000
6 EEC expenditure limitation	\$ 37,599,236	\$ 23,627,000

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of Somerton
Tax Levy and Tax Rate Information
Fiscal Year 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 661,413.00	\$ 692,254.00
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	\$ 661,413.00	\$ 678,677.00
B. Secondary property taxes	170,886.00	171,000.00
C. Total property tax levy amounts	\$ 832,299.00	\$ 849,677.00
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 659,800.00	
(2) Prior years' levies	-	
(3) Total primary property taxes	\$ 659,800.00	
B. Secondary property taxes		
(1) Current year's levy	\$ -	
(2) Prior years' levies	-	
(3) Total secondary property taxes	\$ -	
C. Total property taxes collected	\$ 659,800.00	
5. Property tax rates		
A. City tax rate		
(1) Primary property tax rate	1.7223	1.6596
(2) Secondary property tax rate	-	-
(3) Total city tax rate	1.7223	1.6596
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city was operating _____ 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.		

* 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 of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
City Sales Tax	\$ 605,281	\$ 2,100,000	\$ 2,256,323
Property Tax		659,800	
Animal Licenses	8,000	10,000	10,000
Business Licenses	30,000	31,000	30,000
Liquor Licenses	2,000		
Building Permits	231,804	120,000	120,000
State Sales Tax	1,607,145	1,600,000	1,690,000
State Shared Income Tax	1,952,065	1,950,000	2,130,000
Vehicle License Tax	710,833	670,000	740,000
Reimbursements	200,600	20,000	22,000
Ambulance Fees	806,706	830,000	860,000
Franchise Fees	100,000	190,200	200,000
Planning and Zoning Fees	83,439	23,600	30,000
Recreation Fees	417,200	215,400	111,500
City Court	100,000	60,000	61,000
Impound Sales	5,000		
Restitutions	3,000	1,100	1,200
Energy Credits	33,605	10,000	10,000
Interest	3,000	30,000	30,000
Voluntary contributions	830,024		
WACOG			
Misc. Revenue	127,800		271,300
Cocopah Obligation	780,180	850,000	850,000
Rental/Lease Revenue			109,000
Sundry Revenue	120,000		
Transfers In	151,500		
Transfers Out	(1,647,643)		
Total General Fund	\$ 7,261,539	\$ 9,371,100	\$ 9,532,323

* 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 of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
HURF Fund Balance	\$ 290,896	\$	\$
HURF Gas Tax	1,377,247	1,400,000	1,598,000
HURF Transfer Out to Debt Service	(166,254)		
HURF Miscellaneous Revenue		50,100	2,000
	\$ 1,501,889	\$ 1,450,100	\$ 1,600,000
Administrative Hearing Fees	\$ 11,025	\$ 10,000	\$
School Resource Officer	70,262	60,000	64,000
Miscellaneous Revenue			60,800
	\$ 81,287	\$ 70,000	\$ 124,800
Towing and Storage	\$ 10,125	\$	\$
	\$ 10,125	\$	\$
Parks Impact Fees	\$ 85,008	\$ 33,500	\$ 60,000
Public Safety Impact Fees	92,876	33,500	60,000
Transportation Impact Fees	106,764	40,000	60,000
Transfer Out	(57,612)		
	\$ 227,036	\$ 107,000	\$ 180,000
Court Enhancement Fund	\$ 187,926	\$ 15,000	\$ 45,000
EOC Fund	10,000		
Miscellaneous Grant	20,000	20,000	50,000
	\$ 217,926	\$ 35,000	\$ 95,000
Improvement Districts	\$ 170,886	\$ 170,886	\$ 171,000
Public Safety Special Projects	1,614,789	12,000	820,000
	\$ 1,785,675	\$ 182,886	\$ 991,000
Senior Center	\$ 166,794	\$ 184,558	\$ 212,200
	\$ 166,794	\$ 184,558	\$ 212,200
Court Trust Fund	\$ 24,276	\$	\$ 10,000
	\$ 24,276	\$	\$ 10,000
Total Special Revenue Funds	\$ 4,015,008	\$ 2,029,544	\$ 3,213,000

* 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 of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Water-Metered Sales	\$ 1,281,212	\$ 1,196,000	\$ 1,490,500
Water-Miscellaneous Fees	75,642	74,800	70,500
Interest, Energy Credits, Grants	17,932	10,000	10,000
Transfers	532,529		
	\$ 1,907,315	\$ 1,280,800	\$ 1,571,000
Wastewater-Service Fee	\$ 1,796,583	\$ 1,800,000	\$ 2,237,000
Wastewater-Miscellaneous Fees	40,000		
Interest, Energy Credits, Grants	429,086	10,000	10,000
Transfers	171,083		
	\$ 2,436,752	\$ 1,810,000	\$ 2,247,000
Sanitation-Service Fee	\$ 822,475	\$ 841,000	\$ 841,000
Sanitation-Container/Permit Fees	5,592	9,000	9,000
Recycle Revenue	45,000	7,000	10,000
Fixed Asset Sale	1,414		
	\$ 874,481	\$ 857,000	\$ 860,000
Water Impact Fees	\$ 270,171	\$	\$ 200,000
Wastewater Impact Fees	1,032,409		175,000
Utility Grant			311,200
	\$ 1,302,580	\$	\$ 686,200
Total Enterprise Funds	\$ 6,521,128	\$ 3,947,800	\$ 5,364,200

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

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>34,917,550</u>	\$ <u>15,348,444</u>	\$ <u>20,004,523</u>

* 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 of Somerton
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer to Debt Service Fund	\$	\$	\$	\$ 1,405,500
Loan to Water Fund				800,000
Total General Fund	\$	\$	\$	\$ 2,205,500
SPECIAL REVENUE FUNDS				
Transfer to Debt Service Fund-HURF	\$	\$	\$	\$ 169,000
Transfer to Debt Service Fund-DevFee				58,000
Total Special Revenue Funds	\$	\$	\$	\$ 227,000
DEBT SERVICE FUNDS				
Transfer in General Fund	\$	\$	\$ 1,405,500	\$
Transfer in HURF			169,000	
Transfer in PSF Impact Fees			58,000	
Total Debt Service Funds	\$	\$	\$ 1,632,500	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Loan from General Fund	\$	\$	\$ 800,000	\$
Total Enterprise Funds	\$	\$	\$ 800,000	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,432,500	\$ 2,432,500

**City of Somerton
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor and Council	\$ 751,780	\$	\$ 100,025	\$ 141,100
Administration/City Clerk	670,679		616,975	434,600
Court	393,079		420,764	448,800
Police	2,909,174		2,683,900	2,887,800
Fire	1,964,759		1,725,400	2,065,000
Parks	1,111,541		1,172,208	1,125,700
Community Development	362,498		259,800	394,700
Finance	693,021		554,600	320,000
Animal Control	143,284		139,650	170,800
Economic Development	415,310		403,500	384,500
Human Resources				160,000
Information Technology				205,000
Facilities Maintenance				167,000
Contingency	500,000		150,000	510,500
Total General Fund	\$ 9,915,125	\$	\$ 8,226,822	\$ 9,415,500
SPECIAL REVENUE FUNDS				
HURF	\$ 1,501,889	\$	\$ 1,279,591	\$ 1,678,700
Development Fee	227,036			600,000
Senior Center Fund	194,894		191,978	224,250
Public Safety Special Projects	1,624,789		295,000	954,500
Donation Fund	20,000			96,000
Court Enhancement Fund	187,927		26,000	80,000
Court Trust Fund	24,276			25,000
Improvement District Fund	170,886		170,886	171,000
Total Special Revenue Funds	\$ 3,951,697	\$	\$ 1,963,455	\$ 3,829,450
DEBT SERVICE FUNDS				
Debt Service	\$ 1,840,838	\$	\$ 1,840,838	\$ 1,632,500
Total Debt Service Funds	\$ 1,840,838	\$	\$ 1,840,838	\$ 1,632,500
CAPITAL PROJECTS FUNDS				
CIP	\$ 15,279,037	\$	\$	\$ 1,895,000
Miscellaneous Project	91,412			
Total Capital Projects Funds	\$ 15,370,449	\$	\$	\$ 1,895,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 1,907,315	\$	\$ 1,353,930	\$ 2,343,000
Wastewater	2,436,751		1,968,491	2,702,350
Sanitation	874,481		776,111	998,000
Development Fee	1,302,580			500,000
Utility Grant				311,200
Total Enterprise Funds	\$ 6,521,127	\$	\$ 4,098,532	\$ 6,854,550
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 37,599,236	\$	\$ 16,129,647	\$ 23,627,000

* 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 of Somerton
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Mayor and Council				
General Fund	\$ 751,780	\$	\$ 100,025	\$ 141,100
Department Total	\$ 751,780	\$	\$ 100,025	\$ 141,100
Administration				
General Fund	\$ 615,764	\$	\$ 536,600	\$ 394,000
Department Total	\$ 615,764	\$	\$ 536,600	\$ 394,000
Genral Government				
Debt Service Fund	\$ 1,840,838	\$	\$ 1,840,838	\$ 1,632,500
Capital Projects	15,370,449			500,000
General Fund	500,000		150,000	510,500
Department Total	\$ 17,711,287	\$	\$ 1,990,838	\$ 2,643,000
City Clerk				
General Fund	\$ 54,915	\$	\$ 80,375	\$ 40,600
Department Total	\$ 54,915	\$	\$ 80,375	\$ 40,600
Court				
General Fund	\$ 393,079	\$	\$ 420,764	\$ 448,800
Court Enhancement Fund	187,927		26,000	80,000
Court Trust Fund	24,276			25,000
Department Total	\$ 605,282	\$	\$ 446,764	\$ 553,800
Police				
Genreal Fund	\$ 2,909,174	\$	\$ 2,683,900	\$ 2,887,800
Public Safety Special Projects	824,789		95,000	554,500
Department Total	\$ 3,733,963	\$	\$ 2,778,900	\$ 3,442,300
Fire				
Genreal Fund	\$ 1,964,759	\$	\$ 1,725,400	\$ 2,065,000
Public Safety Special Projects	800,000		200,000	400,000
Department Total	\$ 2,764,759	\$	\$ 1,925,400	\$ 2,465,000
Parks and Recreation				
Genreal Fund	\$ 1,111,541	\$	\$ 1,172,208	\$ 1,125,700
Senior Center Fund	194,894		191,978	224,250
Donations Fund	20,000			96,000
Improvement District Fund	170,886		170,886	171,000
Department Total	\$ 1,497,321	\$	\$ 1,535,072	\$ 1,616,950
Community Development				
General Fund	\$ 362,498	\$	\$ 259,800	\$ 394,700
Department Total	\$ 362,498	\$	\$ 259,800	\$ 394,700
Finance				
General Fund	\$ 693,021	\$	\$ 554,600	\$ 320,000
Department Total	\$ 693,021	\$	\$ 554,600	\$ 320,000
Animal Control				
General Fund	\$ 143,284	\$	\$ 139,650	\$ 170,800
Department Total	\$ 143,284	\$	\$ 139,650	\$ 170,800
Economic Development				
General Fund	\$ 415,310	\$	\$ 403,500	\$ 384,500
Department Total	\$ 415,310	\$	\$ 403,500	\$ 384,500

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
Human Resources				
General Fund	\$	\$	\$	\$ 160,000
Department Total	\$	\$	\$	\$ 160,000
Information Technology				
General Fund	\$	\$	\$	\$ 205,000
Department Total	\$	\$	\$	\$ 205,000
Facilities Maintenance				
General Fund	\$	\$	\$	\$ 167,000
Department Total	\$	\$	\$	\$ 167,000
Public Works				
HURF	\$ 1,501,889	\$	\$ 1,279,591	\$ 1,678,700
Development Fee Fund - GG	227,036			600,000
Capital Projects				1,395,000
Water Fund	1,907,315		1,353,930	2,343,000
Wastewater Fund	2,436,751		1,968,491	2,702,350
Development Fee Fund - WW	1,302,580			500,000
Sanitation Fund	874,481		776,111	998,000
Utility Grant Fund				311,200
Department Total	\$ 8,250,052	\$	\$ 5,378,123	\$ 10,528,250
 Department Total	 \$ 37,599,236	 \$	 \$ 16,129,647	 \$ 23,627,000

* 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 of Somerton
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	99	\$ 3,645,017	\$ 1,052,109	\$ 1,088,296	\$ 115,421	\$ 5,900,843
SPECIAL REVENUE FUNDS						
HURF	14	\$ 370,150	\$ 73,129	\$ 135,586	\$ 11,371	\$ 590,236
Public Safety		35,869	14,386	7,831	1,851	59,937
Public Safety Grant		151,966	47,697	56,557	6,307	262,527
Senior Center	3	107,309	17,264	32,727	2,743	160,043
Improvement Districts	1	36,470	7,205	9,213	1,331	54,219
Total Special Revenue Funds	18	\$ 701,764	\$ 159,681	\$ 241,914	\$ 23,603	\$ 1,126,962
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	8	\$ 378,006	\$ 74,682	\$ 149,686	\$ 12,675	\$ 615,049
Wastewater	6	377,787	74,638	142,791	14,000	609,216
Sanitation	4	272,751	53,887	89,618	6,332	422,588
Total Enterprise Funds	18	\$ 1,028,544	\$ 203,207	\$ 382,095	\$ 33,007	\$ 1,646,853
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	135	\$ 5,375,325	\$ 1,414,997	\$ 1,712,305	\$ 172,031	\$ 8,674,658