

OFFICIAL BUDGET FORMS

City of Somerton

Fiscal Year 2014

City of Somerton
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City of Somerton

Resolution for the Adoption of the Budget

Fiscal Year 2014

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on June 18, 2013, 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 City of Somerton, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on July 16, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on July 16, 2013, 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 City of Somerton for the fiscal year 2014.

Passed by the Mayor and Council of the City of Somerton, Arizona, this ____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

City of Somerton
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 5,796,900	\$ 5,652,000	\$	Primary: \$ 495,310	\$ 6,694,392	\$	\$	\$	\$ 636,000	\$ 6,553,702	\$ 6,553,702
2. Special Revenue Funds	3,949,100	1,901,000		Secondary:	3,906,550				113,000	3,793,550	3,793,550
3. Debt Service Funds Available	780,700	755,000						765,000		765,000	765,000
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	780,700	755,000						765,000		765,000	765,000
6. Capital Projects Funds	5,848,857	1,723,000			15,339,000					15,339,000	15,339,000
7. Permanent Funds											
8. Enterprise Funds Available	7,548,400	3,811,000			7,353,000				16,000	7,337,000	7,337,000
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	7,548,400	3,811,000			7,353,000				16,000	7,337,000	7,337,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 23,923,957	\$ 13,842,000	\$	\$ 495,310	\$ 33,292,942	\$	\$	\$ 765,000	\$ 765,000	\$ 33,788,252	\$ 33,788,252

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	\$ 23,923,957	\$ 33,788,252
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	23,923,957	33,788,252
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 23,923,957	\$ 33,788,252
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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

* Includes Expenditure/Expense Adjustments Approved in 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 in this column 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 2014**

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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	\$ 475,432	\$ 495,310
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 475,432	\$ 495,310
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies		
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.4581	1.4872
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.4581	1.4872
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>18</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 of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,250,000	\$ 1,347,000	\$ 1,488,461
Licenses and permits			
Business Licenses	20,000	23,000	25,000
Building Permits	40,000	71,000	50,000
Franchise Fees	120,000	193,000	195,000
Animal License		1,000	
Intergovernmental			
Auto Lieu Tax	488,500	480,000	496,339
State Income Tax	1,459,300	1,459,000	1,593,928
State Sales Tax	1,194,700	1,163,000	1,234,505
Charges for services			
Planning & Zoning Fees	10,600	19,000	13,600
Ambulance Fees	774,400	1,141,000	892,059
Recreation Fees	65,800	136,000	46,000
Youth Center			80,000
Fines and forfeits			
City Court	100,000	46,000	100,000
Impound Sales	10,000	4,000	
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Sundries/Reimbursements/Sales	15,000	42,000	15,000
Cocopah IGA	404,500	404,000	404,500
Energy Credits			20,000
Transfers			40,000
Total General Fund	\$ 5,952,800	\$ 6,529,000	\$ 6,694,392

* 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 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
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* 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 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
From General Fund	\$ _____	\$ _____	\$ _____
From Public Works	_____	_____	_____
From HURF	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Water Capital Projects	\$ 340,000	\$ _____	\$ 4,300,000
Wastewater Capital Projects	225,000	_____	3,700,000
Sanitation Capital Projects	40,000	_____	_____
HURF Capital Projects	2,434,439	_____	_____
General Fund Capital Projects	2,809,418	629,000	7,339,000
	\$ 5,848,857	\$ 629,000	\$ 15,339,000
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 5,848,857	\$ 629,000	\$ 15,339,000

**City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2014**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2013</u>	<u>ACTUAL REVENUES* 2013</u>	<u>ESTIMATED REVENUES 2014</u>
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* 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 2014**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2013</u>	<u>ACTUAL REVENUES* 2013</u>	<u>ESTIMATED REVENUES 2014</u>
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* 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 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund Debt Services	\$ _____	\$ _____	\$ _____	\$ 636,000
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 636,000
SPECIAL REVENUE FUNDS				
HURF Debt Services	\$ _____	\$ _____	\$ _____	\$ 113,000
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ 113,000
DEBT SERVICE FUNDS				
General Fund Debt Services	\$ _____	\$ _____	\$ 636,000	\$ _____
HURF Debt Services	_____	_____	113,000	_____
Water Fund Debt Services	_____	_____	8,000	_____
Wastewater Deb Services	_____	_____	8,000	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ 765,000	\$ _____
CAPITAL PROJECTS FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS				
Water Fund Debt Services	\$ _____	\$ _____	\$ _____	\$ 8,000
Wastewater Deb Services	_____	_____	_____	8,000
_____	_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ 16,000
INTERNAL SERVICE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 765,000	\$ 765,000

**City of Somerton
Expenditures/Expenses by Fund
Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor & Council	\$ 467,500	\$	\$ 276,000	\$ 410,740
Administration	648,900		448,000	527,267
Court	303,500		304,000	331,443
Police	1,687,700		1,660,000	1,955,892
Fire & Ambulance	1,381,600		1,485,000	1,519,060
Parks & Recreation	537,000		650,000	701,225
Community Development	256,300		267,000	165,078
Finance	145,100		146,000	165,711
City Clerk	23,900		19,000	20,576
Ambulance-San Luis	345,400		388,000	463,059
Animal Control			2,000	128,056
Youth Center			7,000	79,268
Economic Development				86,328
Total General Fund	\$ 5,796,900	\$	\$ 5,652,000	\$ 6,553,702
SPECIAL REVENUE FUNDS				
HURF	\$ 1,322,700	\$	\$ 825,000	\$ 1,189,000
Police Misc Projects	600,000		271,000	600,000
Senior Nutrition Center	140,000		126,000	140,000
Dev Impact Fees	35,000		35,000	65,000
Court Enhancement Fund	100,000		193,000	55,360
EOC Fund	10,000			10,000
Cocopah Donation	30,000		24,000	10,000
Assessment Districts	111,400		115,000	124,190
Public Safety Special Projects	1,600,000		312,000	1,600,000
Total Special Revenue Funds	\$ 3,949,100	\$	\$ 1,901,000	\$ 3,793,550
DEBT SERVICE FUNDS				
QECB - 2011	\$	\$	\$	\$ 50,000
QECB - 2011 INTEREST	21,000		44,000	21,000
KOCH LEASE PURCHASE- FY2007				
KOCH LPA 'FY07 - INTEREST				
SUN TRUST LEASING PRINCIPAL	12,400		13,000	
SUN TRUST LEASING INT PAYME	1,300		1,000	
GADA - 2006B	260,000		270,000	285,000
GADA - INTEREST 2006B	279,500		264,000	255,000
RD LOAN PRINC - PSF	36,900		35,000	40,000
RD LOAN INTEREST - PSF	118,100		107,000	114,000
AVAYA FIN SER LOAN PRINC - PS	48,600		21,000	
AVAYA FIN SER - INTEREST - PSF	2,900			
Total Debt Service Funds	\$ 780,700	\$	\$ 755,000	\$ 765,000
CAPITAL PROJECTS FUNDS				
Cap Imp Projects	\$ 5,848,857	\$	\$ 1,723,000	\$ 7,339,000
Water Projects				4,300,000
Sewer Projects				3,700,000
Total Capital Projects Funds	\$ 5,848,857	\$	\$ 1,723,000	\$ 15,339,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 1,372,800	\$	\$ 978,000	\$ 1,431,000
Sewer Fund	3,367,500		2,074,000	3,269,000
Sanitation	1,008,100		728,000	987,000
Utility Impact Fees	1,800,000		31,000	1,650,000
Total Enterprise Funds	\$ 7,548,400	\$	\$ 3,811,000	\$ 7,337,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 23,923,957	\$	\$ 13,842,000	\$ 33,788,252

* 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 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	79	\$ 3,412,741	\$ 457,726	\$ 354,319	\$ 110,628	= \$ 4,335,414
SPECIAL REVENUE FUNDS						
Highway Users Relief Fund	14	\$ 267,499	\$ 30,656	\$ 45,796	\$ 30,599	= \$ 374,550
Total Special Revenue Funds	14	\$ 267,499	\$ 30,656	\$ 45,796	\$ 30,599	= \$ 374,550
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Sanitation	3	\$ 230,456	\$ 26,520	\$ 36,209	\$ 20,925	= \$ 314,110
Sewer	5	383,805	43,969	49,950	15,189	
Water	10	323,276	37,225	40,027	14,586	415,114
Total Enterprise Funds	18	\$ 937,536	\$ 107,715	\$ 126,186	\$ 50,700	= \$ 729,224
TOTAL ALL FUNDS	111	\$ 4,617,776	\$ 596,097	\$ 526,302	\$ 191,927	= \$ 5,439,188