

OFFICIAL BUDGET FORMS

CITY OF SOMERTON

Fiscal Year 2019

CITY OF SOMERTON
TABLE OF CONTENTS
Fiscal Year 2019

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF SOMERTON

Resolution for the Adoption of the Budget

Fiscal Year 2019

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 _____, _____, 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/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, 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/Town Council would meet on _____, _____, 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/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

CITY OF SOMERTON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	10,584,880	3,812,694	1,525,661	17,548,910	0	10,165,436	0	43,637,581
2018	Actual Expenditures/Expenses**	E	8,536,396	1,240,999	3,812,280	1,268,990	0	4,288,642	0	19,147,307
2019	Fund Balance/Net Position at July 1***									0
2019	Primary Property Tax Levy	B	661,413							661,413
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	9,448,607	3,848,215	1,840,838	15,279,037	0	6,521,127	0	36,937,824
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	1,840,838	0	0	0	0	0	1,840,838
2019	Interfund Transfers (Out)	D	1,840,838	0	0	0	0	0	0	1,840,838
2019	Reduction for Amounts Not Available:									
2019	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		8,269,182	5,689,053	1,840,838	15,279,037	0	6,521,127	0	37,599,237
2019	Budgeted Expenditures/Expenses	E	10,110,019	3,756,802	1,840,838	15,370,449	0	6,521,127	0	37,599,236

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 43,637,581	\$ 37,599,236
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	43,637,581	37,599,236
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 43,637,581	\$ 37,599,236
6. EEC expenditure limitation	\$	\$

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

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

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

*** Amounts on this line represent 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 2019

	2018	2019
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	\$ 605,281	\$ 661,413
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 605,281	\$ 661,413
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	7.7501	1.7223
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	7.7501	1.7223
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town 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/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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,438,214	\$ 1,947,894	\$ 2,625,555
Licenses and permits			
Business License	32,500	31,290	30,000
Animal License & Liquor License	10,349	8,924	10,000
Building Permit Fees	125,400	158,434	231,804
Franchise Fees	100,000	58,593	100,000
Intergovernmental			
Vehicle License Tax	611,369	502,319	710,833
State Shared Income Tax	1,853,977	1,545,147	1,952,065
State Sales Tax	1,403,974	1,221,190	1,607,145
Reimbursements	67,557	34,868	200,600
Charges for services			
Planning & Zoning Fees	82,264	26,585	83,439
Ambulance Fees	1,495,252	700,653	806,706
Recreation Fees	394,300	137,743	417,200
Fines and forfeits			
City Court	110,000	63,455	100,000
Restitution	3,000	1,608	3,000
Impound Sales	5,000		5,000
Interest on investments			
Interest	8,500	23,318	3,000
Energy Credits	33,605	11,830	33,605
Misc Grant Revenue	52,800		127,800
In-lieu property taxes			
Contributions			
Misc Revenue	605,224	332,040	830,024
WACOG	200,000	169,514	166,794
Miscellaneous			
Transfer Out	(964,561)		(1,647,643)
Transfer In	597,400		151,500
Sundry Revenue	120,000	19,695	120,000
Cocopah Obligation	613,909	696,553	780,180
Total General Fund	\$ 10,000,033	\$ 7,691,652	\$ 9,448,607

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Transferred In from Gen Fund	\$ 1,332,049	\$	\$ 1,647,643
Transferred In from Public Works	16,000		135,583
Transferred In from HURF	120,000		
Transferred In from PSF Impact Fees	57,612		57,612
	\$ 1,525,661	\$	\$ 1,840,838
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CITY OF SOMERTON
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>43,052,734</u>	\$ <u>12,945,262</u>	\$ <u>36,937,824</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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund Debt Services	\$	\$	\$	\$ 1,647,643
HURF Debt Service				135,583
Impact Fees PSF				
Impact Fees Transportation				57,612
Total General Fund	\$	\$	\$	\$ 1,840,838
SPECIAL REVENUE FUNDS				
General Fund Debt Service	\$	\$	\$ 1,647,643	\$
HURF Debt Service			135,583	
Water Fund Debt Service				
Waste Water Debt Service			57,612	
Total Special Revenue Funds	\$	\$	\$ 1,840,838	\$
DEBT SERVICE FUNDS	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,840,838	\$ 1,840,838

CITY OF SOMERTON
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor & Council	\$ 980,627	\$	\$ 138,716	\$ 751,780
Administration & City Clerk	1,583,202		814,268	1,170,679
Finance	694,589		544,929	693,021
Economic Development	395,800		370,290	415,310
Community Development	285,439		249,543	362,498
Court	481,647		344,989	393,079
Police Department	2,544,008		2,464,840	2,909,174
Fire & Ambulance	2,116,418		2,286,007	1,964,758
Senior Center	223,320		194,514	194,894
Parks & Recreation	1,117,957		994,955	1,111,541
Animal Control	161,872		133,346	143,284
Total General Fund	\$ 10,584,880	\$	\$ 8,536,396	\$ 10,110,019
SPECIAL REVENUE FUNDS				
HURF	\$ 1,310,895	\$	\$ 980,379	\$ 1,501,889
Development Impact Fees	480,504			227,036
Court Enhancement Fund/Trust	194,112		79,003	212,202
EOC Fund/Cocopah Donation	23,000			30,000
Assessment Districts	189,395		111,085	170,886
Public Safety Special Projects	1,614,789		70,532	1,614,789
Total Special Revenue Funds	\$ 3,812,694	\$	\$ 1,240,999	\$ 3,756,802
DEBT SERVICE FUNDS				
Debt Service	\$ 1,525,661	\$	\$ 3,812,280	\$ 1,840,838
Total Debt Service Funds	\$ 1,525,661	\$	\$ 3,812,280	\$ 1,840,838
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects	\$ 16,788,453	\$	\$ 1,130,157	\$ 15,279,037
Misc Project Fund	760,458		138,833	91,412
Total Capital Projects Funds	\$ 17,548,910	\$	\$ 1,268,990	\$ 15,370,449
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 2,363,020	\$	\$ 1,220,509	\$ 1,907,315
Sewer/Sanitation	6,566,156		3,068,132	3,311,232
Utility Impact Fees	1,236,260			1,302,580
Total Enterprise Funds	\$ 10,165,436	\$	\$ 4,288,642	\$ 6,521,127
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 43,637,581	\$	\$ 19,147,307	\$ 37,599,236

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	80	\$ 3,737,473	\$ 909,894	\$ 641,315	\$ 301,985	\$ 5,590,666
SPECIAL REVENUE FUNDS						
HURF	14	\$ 260,991	\$ 30,797	\$ 85,031	\$ 37,771	\$ 414,590
Total Special Revenue Funds	14	\$ 260,991	\$ 30,797	\$ 85,031	\$ 37,771	\$ 414,590
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Sanitation	3	\$ 251,156	\$ 29,637	\$ 28,988	\$ 34,201	\$ 343,982
Sewer	5	439,289	51,836	49,099	43,530	583,754
Water	9	328,872	38,807	43,768	33,119	444,566
Total Enterprise Funds	17	\$ 1,019,317	\$ 120,280	\$ 121,855	\$ 110,850	\$ 1,372,302
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	111	\$ 5,017,781	\$ 1,060,971	\$ 848,201	\$ 450,606	\$ 7,377,558