

CITY OF SOMERTON ARIZONA

2024 FINAL BUDGET FORMS



ADOPTED JULY 18, 2023



Official Budget Forms

City of Somerton

Fiscal year 2024

City of Somerton

Table of Contents

Fiscal year 2024

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



Resolution

OFFICE OF THE
MAYOR
CITY OF SOMERTON

No. 2023-012

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SOMERTON, ARIZONA, ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF SOMERTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024; AND DECLARING THAT SUCH SHALL CONSTITUTE THE ADOPTED BUDGET OF THE CITY OF SOMERTON FOR SUCH FISCAL YEAR.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona and the City of Somerton (the "City") Code Ordinances, the Somerton City Council (the "City Council") is required to adopt a budget; and

WHEREAS, in accordance with Arizona Revised Statute 42-17102, the City has prepared and filed with the City Council a proposed budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, and which was adopted on June 20, 2023; and

WHEREAS, the City Manager or designee has published, in a publication of general circulation, the proposed budget summary, notice of public hearing and designated time and location of the public hearing held on July 18, 2023, to hear taxpayers for or against the tentatively adopted budget for two consecutive weeks, as required by law; and

WHEREAS, the tentative budget adopted June 20, 2023, has been made available to the public following its adoption, with supplementary schedules and details, and is on file with the City Clerk, the Somerton Branch of the Yuma County Library and on the City of Somerton website, no later than seven business days after adoption; and

WHEREAS, the sums to be raised by primary taxation, as specified in the fiscal year 2023 Budget, do not in the aggregate amount exceed that amount as computed in Section 42-17051, Arizona Revised Statutes; and

WHEREAS, the qualified electors of the City did, on November 3, 2020, approve the Home Rule Option for expenditure limitation pursuant to the Arizona Constitution Article IX, Section 20; and

WHEREAS, the Home Rule Option requires that an expenditure limitation must be established each year as part of the annual budget.

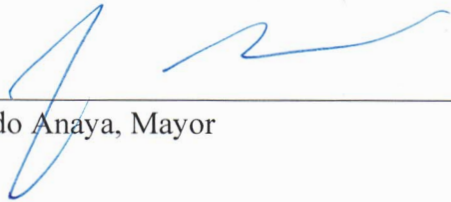
NOW, THEREFORE, IT IS RESOLVED by the Mayor and Council of the City of Somerton, Arizona as follows:

Section 1: The City Council has determined the final estimates of expenditures which will be required of the City of Somerton for fiscal year beginning July 1, 2023, and ending June 30, 2024.

Section 2: The purpose of expenditure and the amount finally established for each purpose as set forth in Exhibit A attached hereto constitutes the official and final adoption of the 2024 City of Somerton Budget, beginning July 1, 2023, and ending June 30, 2024, as subject to State law.

Section 3: Money from any fund may be used for any of the purposes set forth in Section 2 of this Resolution, except money specifically restricted by State law and City Ordinance or Resolution.

PASSED AND ADOPTED by the Mayor and Council of the City of Somerton, Arizona this 18 day of July, 2023.



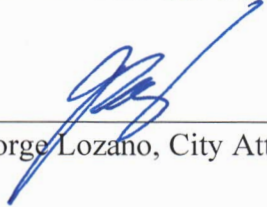
Gerardo Anaya, Mayor

ATTEST:



Andrea Moreno, Deputy City Clerk

APPROVED AS TO FORM:



Jorge Lozano, City Attorney

City of Somerton
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	14,325,500	9,635,938	1,700,000	2,800,000	0	9,723,140	0	38,184,578
2023	Actual expenditures/expenses**	E 2	13,016,000	3,347,000	1,600,000	100,000	0	8,462,000	0	26,525,000
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		5,000,000	2,063,445	0	230,633	0	(296,285)	0	6,997,793
2024	Primary property tax levy	B 4	768,690							768,690
2024	Secondary property tax levy	B 5								0
2024	Other financing sources	D 7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D 9	0	279,723	1,722,900	0	0	2,000,000	0	4,002,623
2024	Interfund Transfers (out)	D 10	1,772,623	2,230,000	0	0	0	0	0	4,002,623
2024	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
										0
										0
2024	Total financial resources available		3,996,067	113,168	1,722,900	230,633	0	1,703,715	0	7,766,483
2024	Budgeted expenditures/expenses	E 13	14,529,680	13,995,503	1,737,900	1,341,000	0	9,203,210	0	40,807,293

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

2023		2024	
\$	38,184,578	\$	40,807,293
	38,184,578		40,807,293
\$	38,184,578	\$	40,807,293
\$		\$	

☐ 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).

City of Somerton
Tax levy and tax rate information
Fiscal year 2024

	<u>2023</u>	<u>2024</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>768,690</u>	\$ <u>797,843</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)	\$ <u>-</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>768,690</u>	\$ <u>768,690</u>
B. Secondary property taxes Improvement Districts **	<u>264,000</u>	<u>264,000</u>
C. Total property tax levy amounts	\$ <u>1,032,690</u>	\$ <u>1,032,690</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>478,000</u>	
(2) Prior years' levies	<u>-</u>	
(3) Total primary property taxes	\$ <u>478,000</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>103,000</u>	
(2) Prior years' levies	<u>-</u>	
(3) Total secondary property taxes	\$ <u>103,000</u>	
C. Total property taxes collected	\$ <u>581,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6087</u>	<u>1.6062</u>
(2) Secondary property tax rate	<u>-</u>	<u>-</u>
(3) Total city/town tax rate	<u>1.6087</u>	<u>1.6062</u>
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the City of Somerton 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

City of Somerton
Tax levy and tax rate information
Fiscal year 2024

estimated property tax collections for the remainder of the fiscal year.

3. B. Improvement Districts **

Enhanced Municipal

	2023	2024
1. ALBORADA SUBDIVISION	\$ 500	\$ 500
2. AMISTAD #3	11,000	11,000
3. AMISTAD #4	500	500
4. CAMARILLO ESTATES	5,200	5,200
5. DESERT VALLEY	26,800	26,800
6. LAS ESTRELLAS SOUTH	25,600	25,600
7. LAS HACIENDAS	7,400	7,400
8. ROLLOW	17,500	17,500
9. SANTA CLARA II	2,000	2,000
10. SANTA CLARA III	4,300	4,300
11. SOMERTON COTAGES	1,000	1,000
12. VALLE DEL SOL	30,600	30,600
13. VALLE SERENO ESTATES NO. 5	10,700	10,700
14. VARGAS ESTATES	6,000	6,000
15. VENEZIA SUBDIVISION	14,400	14,400
16. VERANDA ESTATES	9,800	9,800
17. YEPCO SUBDIVISION	9,300	9,300
Enhanced Municipal	182,600	182,600

Streetlighting

1. ALBORADA SUBDIVISION	500	500
2. AMISTAD #3	4,000	4,000
3. AMISTAD #4	1,500	1,500
4. CAMARILLO ESTATES	2,000	2,000
5. DESERT VALLEY	19,200	19,200
6. LAS ESTRELLAS SOUTH	13,400	13,400
7. LAS HACIENDAS	3,600	3,600
8. RIVERA ESTATES	3,400	3,400
9. ROLLOW	2,300	2,300
10. SANTA CLARA II	1,000	1,000
11. SANTA CLARA III	700	700
12. VALLE DEL SOL	9,200	9,200
13. VALLE SERENO	5,700	5,700
14. VARGAS ESTATES	3,000	3,000
15. VENEZIA SUBDIVISION	7,200	7,200
16. VERANDA ESTATES	3,000	3,000
17. YEPCO SUBDIVISION	1,700	1,700
Street Lighting	81,400	81,400
Improvement District Total	264,000	264,000

City of Somerton
Tax levy and tax rate information
Fiscal year 2024

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
GENERAL FUND			
City Sales Tax	\$ 3,103,310	3,473,728	\$ 3,500,000
Property Tax	768,690	727,104	800,000
Animal Licenses	7,500	11,200	11,000
Business Licenses	33,000	35,940	50,000
Building Permits	206,500	191,078	62,600
State Sales Tax	2,030,000	1,820,730	2,100,000
State Shared Income Tax	2,740,000	2,262,349	2,700,000
Vehicle License Tax	870,000	690,231	800,000
Special Events	70,000	52,816	111,000
Ambulance Fees	705,000	1,373,888	1,500,000
Franchise Fees	170,000	160,438	250,000
Reimbursements	50,000	37,000	0
Recreation Fees	80,000	60,724	90,000
City Court	55,000	59,000	40,000
Lease Proceeds	410,000	0	0
Restitutions	3,000	1,500	2,000
Cocopah Obligation	700,000	1,402,782	950,000
Rental/Lease Revenue	79,000	115,000	222,500
Misc. Grant	55,000	500	0
Misc. Revenue	28,000	2,558	197,222
Interest	26,000	1,000	20,000
Sale of property	200,000	68,000	208,000
Use of Fund Balance	0	0	835,359
SMART AND SAFE AZ FUND	65,000	46,988	80,000
Total General Fund	\$ 12,455,000	\$ 12,594,553	\$ 14,529,681
SPECIAL REVENUE FUNDS			
HURF Gas Tax	1,750,000	1,119,000	\$ 1,600,000
Use of Fund Balance			340,616
	\$ 1,750,000	1,119,000	\$ 1,940,616
Grant Fund	2,765,000	245,569	\$ 4,482,765
	\$ 2,765,000	245,569	\$ 4,482,765
Economic Development	3,000,000	446,398	3,473,731
	\$ 3,000,000	446,398	\$ 3,473,731
Court Enhancement Fund	20,000	10,000	15,000
	\$ 20,000	10,000	\$ 15,000
Court Trust Fund	5,000	3,941	6,500
	\$ 5,000	3,941	\$ 6,500
Misc Projects	400,000	50,000	416,379
	\$ 400,000	50,000	\$ 416,379
Parks Impact Fees	100,000	49,000	100,000
	\$ 100,000	49,000	\$ 100,000
Public Safety Impact Fees	100,000	60,000	150,000
	\$ 100,000	60,000	\$ 150,000
Transportation Impact Fees	1,350,000	62,501	150,000
	\$ 1,350,000	62,501	\$ 150,000
Senior Center	261,000	210,000	593,800
	\$ 261,000	210,000	\$ 593,800

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
Debt Service Fund	1,700,000	1,700,000	1,737,900
	\$ 1,700,000	1,700,000	\$ 1,737,900
Public Safety Special Projects	400,000	50,000	2,473,511
	\$ 400,000	50,000	\$ 2,473,511
IDA	0	125,000	173,200
	\$ 0	125,000	\$ 173,200
General Government Donations	30,000	5,000	20,000
	\$ 30,000	5,000	\$ 20,000
Total Special Revenue Funds	\$ 11,881,000	\$ 4,136,409	\$ 15,733,402

CAPITAL PROJECTS FUNDS

CIP Projects	\$ 2,000,000	50,000	1,341,000
Total Capital Projects Funds	\$ 2,000,000	\$ 50,000	\$ 1,341,000

* 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 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
ENTERPRISE FUNDS			
Water-Revenue	2,650,000	1,600,000	\$ 2,258,100
Water Grants	800,000		376,000
Water-Transfer in ARPA funds	0	0	2,000,000
	\$ 3,450,000	\$ 1,600,000	\$ 4,634,100
Wastewater-Revenue	3,295,000	2,421,071	\$ 2,858,030
Wastewater Grants	200,000	0	460,000
	\$ 3,495,000	\$ 2,421,071	\$ 3,318,030
Sanitation-Service Fee	1,185,000	703,781	\$ 965,000
	\$ 1,185,000	\$ 703,781	\$ 965,000
Water Impact Fees	150,000	101,000	\$ 100,050
	\$ 150,000	\$ 101,000	\$ 100,050
Wastewater Impact Fees	250,000	200,000	186,030
	\$ 250,000	\$ 200,000	\$ 186,030
Total Enterprise Funds	\$ 8,530,000	\$ 5,025,852	\$ 9,203,210
TOTAL ALL FUNDS	\$ 34,866,000	\$ 21,806,815	\$ 40,807,293

* 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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Debt Service Fund	\$	\$	\$	\$ 1,492,900
Senior Center				125,000
Economic Development				154,723
Financing				
Improvement Districts				
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 1,772,623
Special revenue funds				
Transfer to Economic Development	\$	\$	\$ 154,723	\$
Transfer to Senior Center			125,000	
Transfer From Grant fund				2,000,000
Transfer From HURF Gas Tax				170,000
Transportation Impact Fees				60,000
Total special revenue funds	\$ 0	\$ 0	\$ 279,723	\$ 2,230,000
Debt service funds				
Transfer to Debt Service	\$	\$	\$ 1,492,900	\$
Transfer to Debt Service			170,000	
Transfer to Debt Service			60,000	
Total debt service funds	\$ 0	\$ 0	\$ 1,722,900	\$ 0
Capital projects funds				
Transfer from General Fund	\$	\$	\$	\$
Total capital projects funds	\$ 0	\$ 0	\$ 0	\$ 0
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Transfer to Water Fund	\$	\$	\$ 2,000,000	\$
Total enterprise funds	\$ 0	\$ 0	\$ 2,000,000	\$ 0
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 0	\$ 0	\$ 4,002,623	\$ 4,002,623

City of Somerton
Expenditures/expenses by fund
Fiscal year 2024

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Fund/Department	2023	2023	2023	2024
General Fund				
Mayor and Council	\$ 307,800	\$	\$ 300,000	\$ 395,330
Adminstration	687,000		600,000	539,102
Court	517,000		500,000	510,475
Police	3,496,000		3,300,000	3,730,912
Fire	2,856,000		2,925,000	2,929,900
Parks and Recreation	1,735,000		1,500,000	1,452,100
Community and Development	662,000		400,000	777,923
Finance	353,200		315,000	445,950
Clerk	117,500		100,000	75,260
Animal Control	256,000		175,000	259,950
Economic and Development	377,000		380,000	546,590
Human Resources	122,500		125,000	167,091
Information Techology	160,000		127,000	207,574
Facilities Maintenance	212,500		180,000	218,900
Transfers	1,589,000		1,589,000	1,772,623
Contingency	877,000		500,000	500,000
Total General Fund	\$ 14,325,500	\$ 0	\$ 13,016,000	\$ 14,529,680
Special revenue funds				
Grant Fund	\$ 1,265,000	\$	\$ 275,000	\$ 4,482,765
HURF	1,968,738		1,000,000	1,940,616
Economic Development	3,560,000		1,500,000	3,473,731
Miscellaneous Projects Fund	400,000		60,000	416,379
Public Safety Special Projects	400,000		50,000	2,473,512
Court Enhancement Fund	45,200		45,000	15,000
Court Trust Fund	5,000		2,000	6,500
Parks Development Fee Fund	300,000			100,000
Transportation Fee Fund	1,250,000			150,000
Public Safety Development Fee Fund	110,000		60,000	150,000
Senior Center Fund	262,000		260,000	593,800
General Gov Donation Fund	70,000		20,000	20,000
IDA	0		75,000	173,200
Total special revenue funds	\$ 9,635,938	\$ 0	\$ 3,347,000	\$ 13,995,503
Debt service funds				
Debt Service Fund	\$ 1,700,000	\$	\$ 1,600,000	\$ 1,737,900
Total debt service funds	\$ 1,700,000	\$ 0	\$ 1,600,000	\$ 1,737,900
Capital projects funds				
Capital Improvement	\$ 2,800,000	\$	\$ 100,000	\$ 1,341,000
Total capital projects funds	\$ 2,800,000	\$ 0	\$ 100,000	\$ 1,341,000
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Water	\$ 3,513,140	\$	\$ 3,400,000	\$ 4,258,100
Water Grant	200,000		2,000	376,000
Development Fee Water			10,000	100,050
Wastewater/Sewer	3,950,000		3,800,000	2,858,030
Wastewater/Sewer Grant	400,000			460,000
Development Fee Sewer	400,000			186,030
Sanitation	1,260,000		1,250,000	965,000
Total enterprise funds	\$ 9,723,140	\$ 0	\$ 8,462,000	\$ 9,203,210
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 38,184,578	\$ 0	\$ 26,525,000	\$ 40,807,293

* 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 2024

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2023	2023	2023	2024
MAYOR AND COUNCIL				
General Fund	\$ 307,800	\$	\$ 300,000	\$ 395,330
Mayor and Council Special Projects	400,000		60,000	416,379
Total Mayor and Council	\$ 707,800	\$ 0	\$ 360,000	\$ 811,709
ADMINISTRATION				
General Fund	687,000		600,000	539,102
Total Administration	\$ 687,000	\$ 0	\$ 600,000	\$ 539,102
GENERAL GOVERNMENT				
Debt Service Fund	\$ 1,700,000	\$	\$ 1,600,000	\$ 1,737,900
Grant Fund	1,265,000		275,000	4,482,765
Contingency	877,000		500,000	500,000
Transfers	1,589,000		1,589,000	1,772,623
Total General Government	\$ 5,431,000	\$ 0	\$ 3,964,000	\$ 8,493,288
CITY CLERK				
General Fund	\$ 117,500	\$	\$ 100,000	\$ 75,260

City of Somerton
Full-time employees and personnel compensation
Fiscal year 2024

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2024	2024	2024	2024	2024	2024
General Fund		\$ 5,833,715	\$ 977,700	\$ 993,350	\$ 596,051	\$ 8,400,816
Special revenue funds						
HURF		\$ 448,717	\$ 53,506	\$ 90,500	\$ 62,394	\$ 655,117
Public Safety Police		212,160	32,000	6,600	7,800	258,560
Senior Center		150,000	8,129	13,000	6,451	177,580
			0			0
Total special revenue funds	0	\$ 810,877	\$ 93,635	\$ 110,100	\$ 76,645	\$ 1,091,257
Debt service funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total debt service funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds						
		\$	\$	\$	\$	\$ 0
						0
Total capital projects funds	0	\$ 0	\$	\$ 0	\$ 0	\$
Permanent funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total permanent funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds						
Water		\$ 463,000	\$ 57,820	\$ 86,500	\$ 49,637	\$ 656,957
Wastewater		442,200	60,000	101,000	52,500	655,700
Sanitation		250,000	33,000	42,300	29,000	354,300
						0
Total enterprise funds	0	\$ 1,155,200	\$ 150,820	\$ 229,800	\$ 131,137	\$ 1,666,957
Internal service funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total internal service fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

City of Somerton
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
Total all funds	0	\$ 7,799,792	\$ 1,222,155	\$ 1,333,250	\$ 803,833	\$ 11,159,030