

CITY OF SOMERTON ARIZONA



2025 FINAL BUDGET FORMS

ADOPTED AUGUST 6, 2024



Official Budget Forms

City of Somerton

Fiscal year 2025

City of Somerton

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Resolution

OFFICE OF THE
MAYOR
CITY OF SOMERTON

No. 2024-018

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, 2024, AND ENDING JUNE 30, 2025; 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, 2024, and ending June 30, 2025, and which was adopted on July 9, 2024; and

WHEREAS, the Finance Director 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 August 6, 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 July 9, 2024, 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 2025 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.

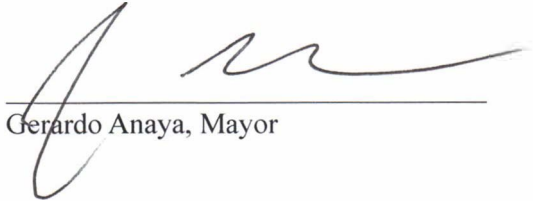
NOW, THEREFORE, IT IS RESOLVED by the Mayor and Council of the City of Somerton, Arizona as follows:

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, 2024, and ending June 30, 2025.

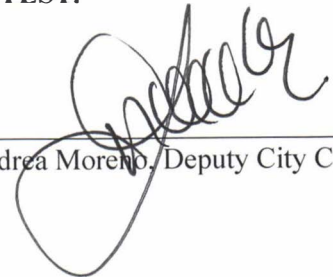
Section 2: The purpose of expenditure and the amount finally established for each purpose as set forth in Exhibit A attached hereto constitutes the official and final adoption of the 2025 City of Somerton Budget, beginning July 1, 2024, and ending June 30, 2025, as subject to State law.

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 6 day of August, 2024.


Gerardo Anaya, Mayor

ATTEST:


Andrea Moreno, Deputy City Clerk

APPROVED AS TO FORM:


Trish Stuhan, City Attorney

City of Somerton
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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
2024 Adopted/adjusted budgeted expenditures/expenses*	E 1	14,529,680	13,995,503	1,737,900	1,341,000	0	9,203,210	0	40,807,293
2024 Actual expenditures/expenses**	E 2	13,016,000	3,432,191	1,699,900	100,000	0	7,141,017	0	25,389,108
2025 Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	6,000,000	1,120,000	0	150,000	0		0	7,270,000
2025 Primary property tax levy	B 4	823,042							823,042
2025 Secondary property tax levy	B 5		305,654						305,654
2025 Other financing sources	D 7	0	0	0	0	0	0	0	0
2025 Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2025 Interfund transfers in	D 9	0	593,912	1,449,858	0	0	0	0	2,043,770
2025 Interfund Transfers (out)	D 10	2,043,770	0	0	0	0	0	0	2,043,770
2025 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
2025 Total financial resources available	12	4,779,272	2,019,566	1,449,858	150,000	0	0	0	8,398,696
2025 Budgeted expenditures/expenses	E 13	13,747,818	5,883,518	1,449,858	675,778	0	4,829,875	0	26,586,847

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

2024	2025
\$ 40,807,293	\$ 26,586,847
40,807,293	26,586,847
\$ 40,807,293	\$ 26,586,847
\$	\$

☐ 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 2025

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>799,328</u>	\$ <u>823,042</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>791,650</u>	\$ <u>823,042</u>
B. Secondary property taxes Improvement Districts **	<u>263,219</u>	<u>305,654</u>
C. Total property tax levy amounts	\$ <u>1,054,869</u>	\$ <u>1,128,696</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>783,709</u>	
(2) Prior years' levies	<u>12,975</u>	
(3) Total primary property taxes	\$ <u>796,684</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>259,749</u>	
(2) Prior years' levies	<u>2,081</u>	
(3) Total secondary property taxes	\$ <u>261,830</u>	
C. Total property taxes collected	\$ <u>1,058,514</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.5355</u>	<u>1.5355</u>
(2) Secondary property tax rate	<u>-</u>	<u>-</u>
(3) Total city/town tax rate	<u>1.5355</u>	<u>1.5355</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 estimated property tax collections for the remainder of the fiscal year.

City of Somerton
Tax levy and tax rate information
Fiscal year 2025

3. B. Improvement Districts **

Enhanced Municipal

	2023	2024
1. ALBORADA SUBDIVISION	\$ 500	\$ 500
2. AMISTAD #3	11,000	10,800
3. AMISTAD #4	500	500
4. CAMARILLO ESTATES	5,200	5,200
5. DESERT VALLEY	26,800	32,000
6. LAS ESTRELLAS SOUTH	25,600	38,792
7. LAS HACIENDAS	7,400	10,860
8. ROLLOW	17,500	19,824
9. SANTA CLARA II	2,000	2,834
10. SANTA CLARA III	4,300	4,937
11. SOMERTON COTAGES	1,000	986
12. VALLE DEL SOL	30,600	39,819
13. VALLE SERENO ESTATES NO. 5	10,700	16,440
14. VARGAS ESTATES	6,000	6,871
15. VENEZIA SUBDIVISION	14,400	14,129
16. VERANDA ESTATES	9,800	9,970
17. YEPCO SUBDIVISION	9,300	10,992
Enhanced Municipal	182,600	225,454

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	2,000
15. VENEZIA SUBDIVISION	7,200	7,200
16. VERANDA ESTATES	3,000	3,000
17. YEPCO SUBDIVISION	1,700	1,500
Street Lighting	81,400	80,200
Improvement District Total	264,000	305,654

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2025

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
GENERAL FUND			
City Sales Tax	\$ 3,500,000	2,971,031	\$ 3,080,003
Property Tax	800,000	800,000	823,042
Animal Licenses	11,000	11,000	11,000
Business Licenses	50,000	35,261	37,000
Building Permits	62,600	161,794	168,770
State Sales Tax	2,100,000	1,850,000	2,205,481
State Shared Income Tax	2,700,000	3,525,580	3,104,410
Vehicle License Tax	800,000	677,927	822,044
Special Events	111,000	31,525	22,000
Ambulance Fees	1,500,000	800,000	900,000
Franchise Fees	250,000	60,574	225,000
Reimbursements	0		
Recreation Fees	90,000	69,213	87,900
City Court	40,000	70,144	50,000
Lease Proceeds	0	0	
Restitutions	2,000	1,140	1,500
Cocopah Obligation	950,000	900,000	770,000
Rental/Lease Revenue	222,500	68,101	80,000
Misc. Revenue	197,222	143,241	101,000
Interest	20,000	0	
Sale of property	208,000	1,636,249	50,000
Use of Fund Balance	835,359	0	1,026,288
SMART AND SAFE AZ FUND	80,000	51,567	100,000
Total General Fund	\$ 14,529,681	\$ 13,864,347	\$ 13,665,438
SPECIAL REVENUE FUNDS			
HURF Gas Tax	1,600,000	1,329,200	\$ 1,472,349
Use of Fund Balance	340,616		468,912
	\$ 1,940,616	1,329,200	\$ 1,941,261
Grant Fund	4,482,765	2,671,453	\$ 1,412,356
	\$ 4,482,765	2,671,453	\$ 1,412,356
Economic Development	3,473,731	306,644	1,047,853
	\$ 3,473,731	306,644	\$ 1,047,853
Court Enhancement Fund	15,000	5,751	11,500
	\$ 15,000	5,751	\$ 11,500
Court Trust Fund	6,500	2,181	2,500
	\$ 6,500	2,181	\$ 2,500
Misc Projects	416,379	50,000	202,100
	\$ 416,379	50,000	\$ 202,100
Parks Impact Fees	100,000	49,000	16,800
	\$ 100,000	49,000	\$ 16,800
Public Safety Impact Fees	150,000	60,000	12,000
	\$ 150,000	60,000	\$ 12,000
Transportation Impact Fees	150,000	62,501	16,800
	\$ 150,000	62,501	\$ 16,800
Senior Center	593,800	210,000	441,800
	\$ 593,800	210,000	\$ 441,800
Debt Service Fund	1,737,900	1,700,000	746,667
	\$ 1,737,900	1,700,000	\$ 746,667
Public Safety Special Projects	2,473,511	50,000	

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2025

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
	\$ 2,473,511	50,000	\$ 0
IDA	173,200	104,196	932,708
	\$ 173,200	104,196	\$ 932,708
General Government Donations	20,000	13,723	
	\$ 20,000	13,723	\$ 0
Total Special Revenue Funds	\$ 15,733,402	\$ 6,614,649	\$ 6,784,345

CAPITAL PROJECTS FUNDS

CIP Projects	\$ 1,341,000	513,182	0
Total Capital Projects Funds	\$ 1,341,000	\$ 513,182	\$ 0

* 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 2025

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
ENTERPRISE FUNDS			
Water-Revenue	2,258,100	1,580,000	\$ 2,141,160
Water Grants	376,000	408,687	466,000
Water-Transfer in ARPA funds	2,000,000	0	
	\$ 4,634,100	\$ 1,988,687	\$ 2,607,160
Wastewater-Revenue	2,858,030	2,426,350	\$ 2,681,160
Wastewater Grants	460,000	0	
	\$ 3,318,030	\$ 2,426,350	\$ 2,681,160
Sanitation-Service Fee	965,000	732,534	783,944
	\$ 965,000	\$ 732,534	\$ 783,944
Water Impact Fees	100,050	18,850	\$ 24,000
	\$ 100,050	\$ 18,850	\$ 24,000
Wastewater Impact Fees	186,030	30,862	40,800
	\$ 186,030	\$ 30,862	\$ 40,800
Total Enterprise Funds	\$ 9,203,210	\$ 5,197,283	\$ 6,137,064
TOTAL ALL FUNDS	\$ 40,807,293	\$ 26,189,461	\$ 26,586,847

* 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 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Debt Service Fund	\$	\$	\$	\$ 1,449,858
Senior Center				125,000
Transfer to HURF Gas Tax				468,912
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 2,043,770
Special revenue funds				
	\$	\$	\$ 0	\$
Transfer to Senior Center			125,000	
Transfer From HURF Gas Tax			468,912	
Total special revenue funds	\$ 0	\$ 0	\$ 593,912	\$ 0
Debt service funds				
Transfer to Debt Service	\$	\$	\$ 1,449,858	\$
Total debt service funds	\$ 0	\$ 0	\$ 1,449,858	\$ 0
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$ 0	\$ 0	\$ 0	\$ 0
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
	\$	\$	\$	\$
Total enterprise funds	\$ 0	\$ 0	\$ 0	\$ 0
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 0	\$ 0	\$ 2,043,770	\$ 2,043,770

**City of Somerton
Expenditures/expenses by fund
Fiscal year 2025**

	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Fund/Department				
General Fund				
Mayor and Council	\$ 395,330	\$	\$ 300,000	\$ 804,609
Administration	539,102		600,000	350,673
Court	510,475		500,000	614,118
Police	3,730,912		3,300,000	4,208,441
Fire	2,929,900		2,925,000	3,492,390
Parks and Recreation	1,452,100		1,500,000	1,530,205
Community and Development	777,923		400,000	614,519
Finance	445,950		315,000	705,147
Clerk	75,260		100,000	131,069
Animal Control	259,950		175,000	237,254
Economic and Development	546,590		380,000	405,182
Human Resources	167,091		125,000	234,835
Information Technology	207,574		127,000	291,467
Facilities Maintenance	218,900		180,000	43,380
Transfers	1,772,623		1,589,000	
Contingency	500,000		500,000	84,529
Total General Fund	\$ 14,529,680	\$ 0	\$ 13,016,000	\$ 13,747,818
Special revenue funds				
Grant Fund	\$ 4,482,765	\$	\$ 275,000	\$
HURF	1,940,616		1,085,191	1,941,261
Economic Development	3,473,731		1,500,000	1,047,853
Miscellaneous Projects Fund	416,379		60,000	182,280
Public Safety Special Projects	2,473,512		50,000	1,460,345
Court Enhancement Fund	15,000		45,000	2,300
Court Trust Fund	6,500		2,000	11,000
Parks Development Fee Fund	100,000			16,800
Transportation Fee Fund	150,000			16,800
Public Safety Development Fee Fund	150,000		60,000	12,000
Senior Center Fund	593,800		260,000	260,171
General Gov Donation Fund	20,000		20,000	
IDA	173,200		75,000	932,708
Total special revenue funds	\$ 13,995,503	\$ 0	\$ 3,432,191	\$ 5,883,518
Debt service funds				
Debt Service Fund	\$ 1,737,900	\$	\$ 1,699,900	\$ 1,449,858
Total debt service funds	\$ 1,737,900	\$ 0	\$ 1,699,900	\$ 1,449,858
Capital projects funds				
Capital Improvement	\$ 1,341,000	\$	\$ 100,000	\$ 675,778
Total capital projects funds	\$ 1,341,000	\$ 0	\$ 100,000	\$ 675,778
Permanent funds				
	\$ 0	\$ 0	\$ 0	\$ 0
Total permanent funds	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise funds				
Water	\$ 4,258,100	\$	\$ 3,396,312	\$ 1,345,084
Water Grant	376,000		408,688	466,000
Development Fee Water	100,050		21,850	40,800
Wastewater/Sewer	2,858,030		2,337,600	1,691,612
Wastewater/Sewer Grant	460,000			
Development Fee Sewer	186,030			
Sanitation	965,000		976,567	1,198,451
Recycling Plant				87,928
Total enterprise funds	\$ 9,203,210	\$ 0	\$ 7,141,017	\$ 4,829,875
Internal service funds				
	\$ 0	\$ 0	\$ 0	\$ 0
Total internal service funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	\$ 40,807,293	\$ 0	\$ 25,389,108	\$ 26,586,847

* 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 2025

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
MAYOR AND COUNCIL				
General Fund	\$ 395,330	\$	\$ 300,000	\$ 804,609
Mayor and Council Special Projects	416,379		60,000	635,180
Total Mayor and Council	\$ 811,709	\$ 0	\$ 360,000	\$ 1,439,789
ADMINISTRATION				
General Fund	539,102		600,000	350,673
Total Administration	\$ 539,102	\$ 0	\$ 600,000	\$ 350,673
GENERAL GOVERNMENT				
Debt Service Fund	\$ 1,737,900	\$	\$ 1,699,900	\$ 1,449,858
Grant Fund	4,482,765			
Contingency	500,000			
Transfers	1,772,623			
Total General Government	\$ 8,493,288	\$ 0	\$ 1,699,900	\$ 1,449,858
CITY CLERK				
General Fund	\$ 75,260	\$	\$ 100,000	\$ 131,069

City of Somerton
Full-time employees and personnel compensation
Fiscal year 2025

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2025	2025	2025	2025	2025	2025
General Fund		\$ 6,437,718	\$ 1,776,483	\$ 988,690	\$ 651,957	\$ 9,854,848
Special revenue funds						
HURF		\$ 338,932	\$ 40,317	\$ 90,500	\$ 68,637	\$ 538,386
Public Safety		200,000	32,000	6,600	7,800	246,400
Senior Center		126,744	10,293	13,000	6,451	156,488
			0			0
Total special revenue funds	0	\$ 665,676	\$ 82,610	\$ 110,100	\$ 82,888	\$ 941,274
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		\$ 647,616	\$ 56,181	\$ 92,700	\$ 50,732	\$ 847,229
Wastewater		468,284	59,022	88,104	54,756	670,166
Sanitation		269,725	50,622	51,480	44,870	416,697
Recycle		37,440	4,594	5,380	3,014	50,428
Total enterprise funds	0	\$ 1,423,065	\$ 170,419	\$ 237,664	\$ 153,372	\$ 1,984,520
Internal service funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total internal service fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total all funds	0	\$ 8,526,459	\$ 2,029,512	\$ 1,336,454	\$ 888,217	\$ 12,780,642