

CITY OF SOMERTON ARIZONA



2025 TENTATIVE BUDGET FORMS

ADOPTED JULY 9, 2024



Official Budget Forms

City of Somerton

Fiscal year 2025

City of Somerton

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City of Somerton

Resolution for the adoption of the budget

Fiscal year 2025

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 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 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								0
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	11								0
	Maintained for future financial stability									0
										0
										0
2025	Total financial resources available	12	4,779,272	1,713,912	1,449,858	150,000	0	0	0	8,093,042
2025	Budgeted expenditures/expenses	E 13	12,269,058	5,994,031	1,449,858	675,778	0	6,198,122	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.		

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

* 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.

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. YEPKO 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. YEPKO SUBDIVISION	1,700	1,500
Street Lighting	81,400	80,200
Improvement District Total	264,000	305,654

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

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

City of Somerton
Revenues Other Than Property Taxes
Fiscal Year 2025

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
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	
	\$ 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	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Fund/Department	2024	2024	2024	2025
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	92,604
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	43,370
Total General Fund	\$ 14,529,680	\$ 0	\$ 13,016,000	\$ 12,269,058
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	1,570,858
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	\$ 5,994,031
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	\$ 2,141,160
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	2,263,783
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	\$ 6,198,122
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

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2024	2024	2024	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

Before using the enclosed schedules, please complete the following:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the city/town name:	City of Somerton
2. Select the budget year:	2025

Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns **must** include in their budget. **Please note, a city or town may choose to add more information or detail than statute requires within the official budget forms.**

The budget form has a drop-down field to select the budget year, and the instructions do not include specific dates as they are not issued annually. As used in these instructions, the term “**current year**” is the fiscal year in which the city or town is operating, and “**budget year**” is the fiscal year for which the city or town is budgeting. Cities and towns should use the budget schedules dated 3/22 for fiscal year 2023 and thereafter. As changes become necessary, we will post new forms on our website and notify cities and towns of the changes by email.

Linked instructions for completing the schedules are included on the Instructions tab. Links to the related instructions and specific line numbers or section titles have been included throughout the schedules (highlighted in light blue) to allow users to access the specific line instructions directly without the need to scroll through other instructions. An Instructions button is provided at the top of each schedule unless no additional instructions are needed to complete that sheet. This button links to the first instruction for that schedule, and users may scroll down to view all instructions for the schedule. **To return to the related schedule after reviewing the instructions, simply click on the schedule's tab at the bottom of the Excel screen or press the Alt and back arrow keys.** The schedules have been set to print without “objects” so that the instructions buttons do not print. The light blue highlighting will print, and users may remove the highlights before printing if needed.

Protection/Unprotection of file:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that any additional lines added are included, and make changes accordingly. Once changes have been made, the sheet should be reprotected by reversing the above process. Reprotecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing tips:

Schedule A can be printed on 1 page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

If you have any questions, please contact the Accountability Services Division at asd@azauditor.gov or (602) 977-2796.

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

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
Total all funds	0	\$ 8,526,459	\$ 2,029,512	\$ 1,336,454	\$ 888,217	\$ 12,780,642

Schedule	Reference	Instructions
Instructions	General requirements	Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Arizona Auditor General has developed. Cities and towns must prepare an annual budget for each department, public office, or official indicating the amount proposed to be spent from each fund. Budgets include estimated revenues and expenditures/expenses for the fiscal year and other information statute requires. For consistency, the budget should be prepared on the same basis used to prepare the fund financial statements. Fund financial statements are prepared on the modified accrual basis of accounting for the General, special revenue, debt service, capital projects, and permanent funds. Fund financial statements are prepared on the accrual basis of accounting for enterprise and internal service funds. Cities and towns are not required to prepare budgets for the fiduciary funds (Agency, Investment trust, and Private-purpose trust funds) because these funds represent assets the city or town holds for others. Annual budgets for fiduciary funds, while not required, may be prepared for internal management purposes. Some cities and towns under a voter-approved alternative expenditure limitation (home rule) should budget for internal service and fiduciary funds to include these expenditures in the expenditure limitation. <i>The Uniform Expenditure Reporting System</i> (UERS) allows cities and towns to exclude expenses paid from internal service fund charges for services to other funds of the government as quasi-external interfund transactions on Part II of the Annual Expenditure Limitation Report (AELR). Likewise, expenses reported in fiduciary funds are excludable as trustee or custodian on Part II of the AELR. However, cities and towns operating under a home rule may not take exclusions unless specifically included in the voter-approved resolution adopting the home rule. Therefore, such expenses would be subject to the city's or town's expenditure limitation. For most cities and towns operating under home rule, the expenditure limitation equals the total budgeted expenditures/expenses for all funds as reported in the last column on Schedule A of the budget forms. Flexible budgets are frequently used for enterprise and internal service funds to provide dollar estimates that vary according to demand for the goods or services provided. Cities and towns that employ flexible budgeting for enterprise and internal service funds should include on Schedule A estimated financial resources and expenses at maximum expected activity levels to provide a "worst-case" expenditure limitation comparison in order to help ensure that the city's or town's total actual expenditures/expenses do not exceed its expenditure limitation. Likewise, Schedules C, D, E, F, and G should include amounts at maximum expected activity levels; and budgets for reduced, present, or expanded levels of activity may also be incorporated in these schedules for use in internal financial planning and budgetary control.
Cover	Heading	Enter the city/town name and select the fiscal year from the drop-down list on the cover sheet. This information will automatically transfer to the resolution and subsequent schedules.
Resolution	General	The resolution is recommended to support the final adopted budget. It is not required by statute and does not have to be published. Cities and towns not imposing property taxes should revise the resolution to omit references to property tax levies.
Resolution	First paragraph	Enter the date the Council proposed the budget estimate and the city/town name.
Resolution	Second paragraph	Enter the date the budget was adopted.
Resolution	Third paragraph	Enter the date the Council set the primary and secondary tax levies.

Schedule	Reference	Instructions
Resolution	Fifth paragraph	Enter the city/town name and the fiscal year.
Resolution	Sixth paragraph	Enter the city/town name and the date the budget was adopted.
Resolution	Closing	Obtain the signatures of the mayor and clerk on the resolution.
A	Summary Schedule of estimated revenues and expenditures/expenses	Complete this schedule after completing Schedules B through E. The appropriate information from Schedules B through E will automatically populate Schedule A. After entering all amounts on Schedules B through E, use the Tab key to enter amounts in the remaining cells on Schedule A [Beginning fund balance/(deficit) or net position/(deficit) at July 1 of the budget year, secondary property taxes, and any other reductions such as any amounts for future debt retirement]. Cities/towns should verify the final amounts for accuracy. The amounts from Schedules F and G are not carried forward to Schedule A because that information is already included in amounts on Schedule E by fund.
A	Line 1: Adopted/adjusted budgeted expenditures/expenses current year	Equals the total amounts for each fund type in the Adopted budgeted expenditures/expenses current year column and the Expenditure/expense adjustments approved current year columns on Schedule E.
A	Line 2: Actual expenditures/expenses current year	Equals the total amounts for each fund type in the Actual expenditures/expenses current year column on Schedule E.
A	Line 3: Beginning fund balance/(deficit) or net position/(deficit) at July 1 of the budget year	When estimating budgetary fund balance or net position, which is different than financial statement fund balance or net position (see Budgeting FAQ #5), cities and towns should review their accounting records and report all available financial resources, such as cash and receivables, estimated to be available at the beginning of the year or expected to be collected in the budget year. If the estimate results in a deficit in any fund, enter a NEGATIVE amount. Negative amounts will show in parenthesis and red font. Budgetary fund balance or net position should not include nonspendable amounts other than any fund deficits as described above. Nonspendable amounts include prepaids, inventories, and capital assets, net of accumulated depreciation and related debt, or amounts legally or contractually required to be maintained intact and never spent (e.g., principal of a permanent fund). If the city/town maintains amounts in its fund balance or net position that it does not consider available to finance expenditures in the budget year, it must still include those amounts here and also identify those amounts and their intended purposes on Line 11.
A	Line 4: Primary property tax levy budget year	The entire estimated revenue from the primary property tax levy in the General Fund is pulled from Schedule B.

Schedule	Reference	Instructions
A	Line 5: Secondary property tax levy budget year	Enter the estimated secondary property tax revenues in the appropriate fund types. Record secondary property taxes for payment of principal and interest on general obligation bonds in the debt service funds. Total property taxes to be levied in the budget year must agree with the corresponding amount on line 3.C on Schedule B. If the city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied, check the box provided at the bottom of Schedule A and omit Schedule B.
A	Line 6: Estimated revenues other than property taxes budget year	Equals the total amounts for each fund type in the Estimated revenues budget year column on Schedule C.
A	Lines 7 & 8: Other financing sources and (uses) budget year	Equals the estimated amounts of other financing sources and other financing uses for the budget year for each fund type on Schedule D.
A	Line 9 & 10: Interfund transfers in and (out) budget year	Fund transfers in and out are the estimated amounts that will be transferred in or out of the fund type during the budget year. Interfund transfers are not expenditures, and the totals of transfers in and out for all funds must agree with the corresponding totals on Schedule D.
A	Line 11: Reduction for fund balance reserved for future budget year expenditures	If a city/town has or considers that certain accumulated resources maintained in fund balance will not be used to finance current budget year expenditures included on Schedule E, it should enter those amounts and their intended future purpose here. Before reserving fund balance, ensure that the amounts will not be needed for current-year expenditures. For illustrative purposes, rows and descriptions for fund balance maintained for future debt retirement, future capital projects, and financial stability have been included on Schedule A and explained below. Additional rows may be added for other specific reduction amount(s). For any added reductions, include a description on the blank lines provided for the reduction amount(s). Reductions must be entered as POSITIVE numbers for the formulas to calculate correctly. Cities/towns should budget expenditures for contingencies, such as unanticipated or emergency expenditures that may arise in the budget year in each fund/department on Schedule E.
A	Line 11: Maintained for future debt retirement	Include amounts set aside for future debt service principal and interest payments on long-term debt.
A	Line 11: Maintained for future capital projects	Include amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.
A	Line 11: Maintained for future financial stability	Include amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.

Schedule	Reference	Instructions
A	Line 12: Total financial resources available budget year	Equals the total of amounts available to be spent in the budget for the current fiscal year, in accordance with A.R.S. §42-17151(A)(1).
A	Line 13: Budgeted expenditures/expenses budget year	Equals the amount of money required for each item of expenditure necessary for city/town purposes, in accordance with A.R.S. §42-17102.
A	Line 1: Expenditure limitation comparison	Equals the total budgeted expenditures/expenses for the current year and budget year from the summary schedule above. The budget year also includes total other financing used in the calculation.
A	Line 2: Expenditure limitation comparison	Enter the estimated net reconciling items for the current year and the budget year. Estimated net reconciling items for the current year may be obtained from that year's adopted budget. Estimated net reconciling items for the budget year may be determined by preparing an estimated AELR as part of the budgeting process. Enter estimated net reconciling items and estimated exclusions as positive or negative numbers, as appropriate. The <i>Uniform Expenditure Reporting System</i> Forms and FAQs on our Office's website (see links to the right) include examples of reconciling items and instructions for preparing an AELR.
A	Line 3: Expenditure limitation comparison	Calculates budgeted expenditures/expenses adjusted for reconciling items.
A	Line 4: Expenditure limitation comparison	Enter the estimated exclusions from budgeted expenditures/expenses for the current year and budget year. If the city/town is operating under a voter-approved alternative expenditure limitation, only voter-approved exclusions may be used. Estimated exclusions may be obtained in the same manner as reconciling items described in line 2.
A	Line 5: Expenditure limitation comparison	Calculates the amount subject to the expenditure limitation adjusted for estimated exclusions.
A	Line 6: Expenditure limitation comparison	Enter the expenditure limitation provided by the Economic Estimates Commission (EEC) or the voter-approved alternative expenditure limitation, if applicable. The total amount subject to the expenditure limitation on line 5 must not exceed this amount.
B	Tax levy and tax rate information	NOTE: If the city/town has checked the box on Schedule A, it may omit Schedule B.
B	Line 1	Enter the maximum allowable primary property tax levies for the current year and budget year. The amount for the current year may be obtained from that year's adopted budget. Calculate the amount for the budget year in accordance with A.R.S. §42-17051(A).
B	Property tax judgments	Record the levy amount of any judgments expected to be paid in the budget year for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214, throughout Schedule B as applicable.

Schedule	Reference	Instructions
B	Line 3.A	Enter the amount of primary property taxes levied in the current year and the estimated amount of primary property taxes to be levied for the budget year. The estimated amount of primary property taxes to be levied for the budget year must not exceed the maximum allowable primary property tax levy for the budget year recorded on line 1.
B	Line 3.B	Enter the amount of secondary property taxes levied in the current year and the estimated amount of secondary property taxes to be levied for the budget year. Also, A.R.S. §35-458 requires that the levy for bond principal and interest payments must be net of all cash remaining in the bond interest and redemption fund(s) in excess of 10 percent of the annual principal and interest payments.
B	Line 3.C	Calculates the total amount of property taxes levied for the current year and estimated total property tax levy amount for the budget year.
B	Line 4.A	1) Enter the amount of primary property taxes actually collected from the tax roll of the current year. If the actual amount of primary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared, plus an estimate of primary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total primary property taxes collected.
B	Line 4.B	1) Enter the amount of secondary property taxes actually collected from the tax roll of the current year. If the actual amount of secondary property taxes collected is not available, enter the actual amount collected as of the date the proposed budget was prepared plus an estimate of secondary property tax collections for the remainder of the fiscal year. 2) Enter the amount of delinquent taxes collected from the tax rolls of fiscal years prior to the current year. 3) Calculates the total secondary property taxes collected.
B	Line 4.C	Calculates the total property taxes collected.
B	Line 5.A	1) Enter the primary property tax rate for the current year and the estimated primary property tax rate for the budget year. Calculate the estimated budget year tax rate by dividing the proposed tax levy for the budget year on line 3.A. by the assessed valuation, then multiplying by 100. 2) Enter the secondary property tax rate for the current year and the estimated secondary property tax rate for the budget year applicable to city/town taxpayers for payment of principal and interest on general obligation bonds. Calculate the estimated budget year tax by dividing the proposed tax levy for the budget year on line 3.B. by the assessed valuation, then multiplying by 100. 3) Calculates the total city/town tax rate for the current year and the estimated total city/town tax rate for the budget year.

Schedule	Reference	Instructions
B	Line 5.B	On the line provided, enter the number of special assessment districts within the city/town for which secondary property taxes are levied.
C	Revenues other than property taxes	All estimated revenues other than property taxes must be identified on this schedule by source of revenue within each fund type.
C	Column: Source of revenues	Enter the title of each fund and its revenue sources other than property taxes. All funds must be included within the appropriate fund type. Disclose assessments received from special assessment districts that are treated as revenues of the city/town as a revenue source in the applicable fund. Categorize intergovernmental revenues by source as well as by fund. List federal, State, and county sources separately. Categorize motor vehicle license taxes as county revenue under intergovernmental revenues. In-lieu property taxes should include amounts paid by governments exempt from paying property taxes, such as the federal government, and those governments A.R.S. §48-242 does not cover, which provides for voluntary contributions. Voluntary contributions received under A.R.S. §48-242 must be recorded on the applicable line in the General Fund. Voluntary contributions consist of contributions from any irrigation, power, electrical, or agricultural improvement district engaged in the sale of electric power, which is located within the city/town and elects to make a voluntary contribution to the city/town. Contributions from the Salt River Project fall into this category. Base the amount of the contributions on information prepared by the Arizona Department of Revenue and transmitted to the city/town by the County Assessor. Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. Use permanent funds to account for monies that are legally restricted to the extent that only earnings, and not principal, may be used to support city/town government or citizens programs; for example, the Fire Fighters' Relief and Pension Fund.
C	Column: Estimated revenues current year	Enter the amounts from the Estimated revenues column on Schedule C from the prior year's adopted budget.
C	Column: Actual revenues current year	Enter the amounts of revenues other than property taxes for the current year. These amounts include 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.
C	Column: Estimated revenues budget year	Enter the estimated revenues other than property taxes for the budget year. Do not include proceeds from other financing sources such as the sale or refunding of bonds and interfund transfers on this schedule; include them on Schedule D.

Schedule	Reference	Instructions
D	Other financing sources/(uses) and interfund transfers	Include receipt of monies, such as those from the sale or refunding of bonds, loans, or installment sales of city/town property; payments to a refunded bond escrow agent; and interfund transfers on this schedule, not on Schedule C. Also include proceeds from sources such as bonds expected to be received in the enterprise funds on this schedule.
D	Column: Fund	Enter all funds within the appropriate fund type.
D	Column: Other financing sources budget year	Enter the amounts expected to be received in the budget year from other financing sources by fund and in total for each fund type. Disclose bond proceeds of special assessment districts, which are considered to be other financing sources of the city/town, in the applicable fund.
D	Column: Other financing (uses) budget year	Enter the amounts expected to be paid in the budget year as other financing uses by fund and in total for each fund type. Other financing uses must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly.
D	Column: Interfund transfers budget year	Enter estimated transfers in and out for the budget year for each fund and the totals for each fund type. Transfers out must be entered as POSITIVE numbers in order for the formulas in the spreadsheet to calculate correctly. Transfers in must equal transfers out on the TOTAL ALL FUNDS line. NOTE: Interfund transfers are not expenditures and should not be entered on any other schedules.
E	Column: Fund/Department	Enter titles of funds and departments within each fund. All funds must be included within the appropriate fund type. Several departments of the General Fund have been listed for illustrative purposes. An amount must be budgeted for unanticipated contingencies or emergencies in accordance with A.R.S. §42-17102(A)(4). An example line item is provided in each fund type.
E	Column: Adopted budgeted expenditures/expenses current year	Enter the amounts from the Budgeted expenditures/expenses column on Schedule E from the prior year's adopted budget.
E	Column: Expenditure/expense adjustments approved current year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
E	Column: Actual expenditures/expenses current year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
E	Column: Budgeted expenditures/expenses budget year	Enter the amounts of estimated expenditures/expenses for the budget year by department, fund, and total. Although budgets for enterprise funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A), include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the enterprise funds.

Schedule	Reference	Instructions
F	Expenditures/expenses by department	Schedule F helps facilitate budgetary comparison reporting at the department level (the statutorily required legal level of budgetary control) when a single department is budgeted in more than 1 fund. Total expenditures on Schedule F should agree to total expenditures on Schedule E. Please note, if a city/town budgets each department in only 1 fund, Schedule F may be omitted.
F	Column: Department/Fund	Enter the titles of each department and each fund in which the department is budgeted.
F	Column: Adopted budgeted expenditures/expenses current year	Enter the amounts from the Budgeted expenditures/expenses column on Schedule F from the prior year's adopted budget. If Schedule F was not used in the prior year, these amounts may be determined from the prior year's Schedule E for the departments that are budgeted in more than 1 fund.
F	Column: Expenditure/expense adjustments approved current year	Enter the amounts of each departmental transfer the Council approved during the current year, in accordance with A.R.S. §42-17106(B).
F	Column: Actual expenditures/expenses current year	Enter the amounts of the current year actual expenditures/expenses, if available. If the actual expenditures/expenses are not available, enter the actual amounts as of the date the proposed budget was prepared, plus the estimated expenditures/expenses for the remainder of the fiscal year.
F	Column: Budgeted expenditures/expenses budget year	Enter the amounts of estimated expenditures/expenses for the budget year for each department by fund. Although budgets for enterprise funds should be prepared on the accrual basis, to comply with A.R.S. §42-17102(A), include estimated payments for capital acquisitions, and principal and interest payments on long-term debt in the enterprise funds.
G	Full-time employees and personnel compensation	Schedule G helps facilitate reporting the estimated number of full-time equivalent employees and the total estimated personnel compensation at the fund level as required by A.R.S. §42-17102(A)(1).
G	Column: Fund	Enter the title of each fund. All funds must be included within the appropriate fund type.
G	Column: Full-time equivalent (FTE)	Enter the estimated number of full-time equivalent employees for the budget year by fund.
G	Column: Employee salaries and hourly costs	Enter the amounts of estimated expenditures/expenses for the budget year for all employee salaries and hourly costs by fund, including amounts budgeted for employee salary increases in the budget year.
G	Column: Retirement costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee retirement costs by fund.
G	Column: Healthcare costs	Enter the amounts of estimated expenditures/expenses for the budget year for employee healthcare costs by fund.
G	Column: Other benefit costs	Enter the amounts of estimated expenditures/expenses for the budget year for all other employee benefit costs not included in the previous columns by fund.
G	Column: Total estimated personnel compensation	Sums the amounts in the columns titled Employee salaries and hourly costs, Retirement costs, Healthcare costs, and Other benefit costs.