

CITY OF SOMERTON ARIZONA



2026 TENTATIVE BUDGET FORMS

ADOPTED JUNE 24, 2025



Official Budget Forms

CITY OF SOMERTON

Fiscal year 2026

CITY OF SOMERTON

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CITY OF SOMERTON

Resolution for the adoption of the budget

Fiscal year 2026

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 2026

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		
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	13,747,818	5,883,518	1,449,858	675,778	0	4,829,875	0	26,586,847
2025	Actual expenditures/expenses**	E	2	11,273,747	3,459,570	1,313,290	327,641	0	4,914,097	0	21,288,345
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	7,555,535	0	0	0	0	0	0	7,555,535
2026	Primary property tax levy	B	4	800,000							800,000
2026	Secondary property tax levy	B	5	219,744							0
2026	Estimated revenues other than property taxes	C	6	17,896,116	3,479,228	1,410,982	10,193,714	0	5,358,521	0	38,338,561
2026	Other financing sources	D	7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	275,488	198,872	1,410,982	2,127,361	0	1,039,738	0	5,052,441
2026	Interfund Transfers (out)	D	10	4,776,953	275,488	0	0	0	0	0	5,052,441
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	21,750,186	3,402,612	2,821,964	12,321,075	0	6,398,259	0	46,694,096
2026	Budgeted expenditures/expenses	E	13	16,814,263	2,535,660	1,410,982	10,193,714	0	7,383,942	0	38,338,561

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 or voter-approved alternative expenditure limitation

2025	2026
\$ 26,586,847	\$ 38,338,561
26,586,847	38,338,561
\$ 26,586,847	\$ 38,338,561
\$	

☐ 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

CITY OF SOMERTON
Tax levy and tax rate information
Fiscal year 2026

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>823,042</u>	\$ <u>851,020</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>823,042</u>	\$ <u>800,000</u>
Property tax judgment		
B. Secondary property taxes	<u>305,654</u>	<u>219,744</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>1,128,696</u>	\$ <u>1,019,744</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>514,213</u>	
(2) Prior years' levies	<u>10,135</u>	
(3) Total primary property taxes	\$ <u>524,348</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>175,158</u>	
(2) Prior years' levies	<u>1,581</u>	
(3) Total secondary property taxes	\$ <u>176,739</u>	
C. Total property taxes collected	\$ <u>701,087</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.5355</u>	<u>1.5355</u>
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(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/town was operating <u>17</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF SOMERTON
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 3,080,003	\$ 3,519,018	\$ 3,107,108
Licenses and permits			
Business License	37,000	31,554	37,692
Animal Fees	11,000	5,225	6,000
Vendor Fees		645	800
Building Permit Fees	96,400	128,754	424,858
Franchise Fees	225,000	117,925	170,400
Intergovernmental			
Smart and Safe AZ Fund	100,000	60,960	120,000
Vehicle License Tax	822,044	776,312	842,099
State Shared Income Tax	3,104,410	2,845,839	2,904,651
States Sales Tax	2,205,481	1,976,734	2,250,048
Charges for services			
SUBDIVISION FEE	4,000	3,003	4,008
VARIANCE FEES	500		500
ZONING FEES	1,000	6,582	7,800
PRELIMINARY PLAT FEE	2,000		2,000
FINAL PLAT FEE	2,000		2,000
INSPECTION FEES	200	180	200
PLAN CHECK FEES	62,670	52,845	85,293
OTHER FEES	1,000	1,267	1,000
MISC FEES	-	7,474	6,802
AMBULANCE FEES	900,000	734,896	900,000
RECREATION FEES	50,000	15,781	81,600
SPECIAL EVENTS SPONSORSHIP	10,000	17,700	22,400
SPECIAL EVENTS REGIST/PERMITS	12,000	9,775	6,160
P&R PROGRAM SPONSORSHIP	6,000	955	2,000
SWIMMING FEES	7,000	10,798	22,850
MISCELLANEOUS P&R REVENUE	-	27,500	5,000
RENTAL - COMMUNITY CENTER	14,400	15,085	10,000
RENTAL - SPECIAL EVENTS	8,000	7,775	8,000
RENTAL - RAMADAS	2,500	2,137	2,500
SUPERVISOR FEE			1,500
Use of Fund Balance			3,423,416
Fines and forfeits			
FINES AND FORFEITURES	50,000	54,158	50,000
RESTITUTIONS/SETTLEMENTS	1,500	1,110	1,000
IMPOUND SALES	-	9,849	12,000
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions		700	1,000

CITY OF SOMERTON
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway Users Revenue Fund	\$ 1,472,349	\$ 1,254,789	\$ 1,524,770
	\$ 1,472,349	\$ 1,254,789	\$ 1,524,770
OPIOID SETTLEMENT	\$ 12,475	\$ -	\$ 45,000
AGOHS GRANT		7,640	-
POLICE GRANTS	227,057	1,145,258	553,982
OPERATION STONE GARDEN		12,639	125,000
	\$ 239,532	\$ 1,165,537	\$ 723,982
Senior Center	\$ 27,200	\$ 18,403	\$ 22,200
Senior Center WACOG	97,800	75,740	81,800
	\$ 125,000	\$ 94,143	\$ 104,000
Court Enhancment Fund	\$	\$	\$ 8,787
Court Trust Fund			1,300
	\$	\$	\$ 10,087
Miscellaneous Projects	\$	\$	\$ 163,325
CBDG Project Funds			900,000
Grants			
	\$	\$	\$ 1,063,325
Parks Impact Fees	\$ 16,800	\$ 14,883	\$ 19,848
Public Safety Impact Fees	12,000	10,710	14,280
Transportation Impact Fees	16,800	14,202	18,936
	\$ 45,600	\$ 39,795	\$ 53,064
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$ 1,882,481	\$ 2,554,264	\$ 3,479,228

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Debt Service Funds	\$ 1,449,858	\$ 1,358,219	\$ 1,410,982
	\$ 1,449,858	\$ 1,358,219	\$ 1,410,982
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$ 1,449,858	\$ 1,358,219	\$ 1,410,982
Capital projects funds			
CIP Projects	\$	\$	\$ 10,193,714
	\$	\$	\$ 10,193,714
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$	\$	\$ 10,193,714

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
METERED WATER SALES	\$ 1,449,960	\$ 1,214,413	\$ 1,500,000
WATER CONNECTION FEES	10,800	19,900	50,000
METERED WATERED SALES - MESA	117,600	96,743	120,000
	\$ 1,578,360	\$ 1,331,056	\$ 1,670,000
WATER-TURN ON CHARGES	\$ 50,000	\$ 47,080	\$ 55,253
WATER-FINANCE CHARGES	46,800	15,180	18,293
WATER MISCELLANEOUS REVENUE	-	2,398	3,197
	\$ 96,800	\$ 64,658	\$ 76,743
SEWER CONNECTION FEES	\$ 4,200	\$ 5,200	\$ 4,200
SEWER INSPECTION FEES	900	1,100	900
SEWER SERVICE CHARGES	2,644,800	2,244,521	2,725,884
	\$ 2,649,900	\$ 2,250,821	\$ 2,730,984
SANITATION COLLECTION FEES	\$ 783,444	\$ 736,829	\$ 880,644
SPECIAL SERVICES/SPEC. PICKUPS	500	375	150
	\$ 783,944	\$ 737,204	\$ 880,794
Total enterprise funds	\$ 5,109,004	\$ 4,383,739	\$ 5,358,521

* 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.

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 21,293,004	\$ 20,121,878	\$ 38,338,561

Official City/Town Budget Forms

CITY OF SOMERTON
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Debt Services	\$	\$	\$	1,410,982
Transfer out to Senior Center				198,872
Transfer in from HURF			275,488	
Transfer out to Water				551,029
Transfer out to Wastewater				260,966
Transfer out to Sanitation				227,743
Transfer out CIP				2,127,361
Total General Fund	\$	\$	\$ 275,488	\$ 4,776,953
Special revenue funds				
Transfer to Senior Center	\$	\$	\$ 198,872	\$
Transfer from HURF				275,488
Total special revenue funds	\$	\$	\$ 198,872	\$ 275,488
Debt service funds				
Transfer to Debt Service	\$	\$	\$ 1,410,982	\$
Total debt service funds	\$	\$	\$ 1,410,982	\$
Capital projects funds				
Transfer in CIP	\$	\$	\$ 2,127,361	\$
Total capital projects funds	\$	\$	\$ 2,127,361	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Transfer into Water	\$	\$	\$ 551,029	\$
Transfer into Wastewater			260,966	
Transfer into Sanitation			227,743	
Total enterprise funds	\$	\$	\$ 1,039,738	\$
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 5,052,441	\$ 5,052,441

CITY OF SOMERTON
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor and Council	\$ 804,609	\$	\$ 381,002	\$ 551,052
Administration	350,673		248,947	334,863
Court	614,118		410,923	768,645
Police	4,208,441		3,371,115	4,855,761
Fire and Ambulance	3,492,390		3,184,087	3,807,232
Parks & Recreation	1,530,205		1,562,374	1,922,557
Community Development	614,519		482,548	752,609
Finance	705,147		588,122	843,389
Clerk	131,069		76,169	148,599
Animal Control	237,254		147,514	260,102
Economic Development	405,182		220,283	657,259
Human Resources	234,835		213,180	334,586
Information Technology	291,467		224,965	401,473
Facilities Maintenance	43,380		162,518	495,578
Special Events				334,257
Fleet Services				346,301
Transfers				
Contingencies	84,529			
Total General Fund	\$ 13,747,818	\$	\$ 11,273,747	\$ 16,814,263
Special revenue funds				
Grant Fund	\$	\$	\$ 1,036,578	\$
HURF	1,941,261		972,562	1,249,282
Economic Development	1,047,853		610,093	
Miscellaneous Projects Fund	182,280		180,419	121,873
Public Safety Projects	1,460,345		408,131	598,982
Court Enhancement Fund	2,300		8,787	800
Court Trust Fund	11,000			8,787
Parks Development Fee Fund	16,800			19,848
Transportation Fee Fund	16,800			18,936
Public Safety Development Fee Fund	12,000			14,280
Senior Center Fund	260,171		223,000	302,872
General Government Donation Fund			20,000	20,000
IDA	932,708			180,000
Total special revenue funds	\$ 5,883,518	\$	\$ 3,459,570	\$ 2,535,660
Debt service funds				
Debt Service Fund	\$ 1,449,858	\$	\$ 1,313,290	\$ 1,410,982
Total debt service funds	\$ 1,449,858	\$	\$ 1,313,290	\$ 1,410,982
Capital projects funds				
Capital Improvement	\$ 675,778	\$	\$ 327,641	\$ 10,193,714
Total capital projects funds	\$ 675,778	\$	\$ 327,641	\$ 10,193,714
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water	\$ 1,345,084	\$	\$ 1,847,585	\$ 2,261,772
Water Grant	466,000			128,500
Development Fee Water	40,800			150,000
Wastewater/Sewer	1,691,612		2,091,464	2,991,950
Wastewater/Sewer Grant				443,183
Development Fee Sewer				300,000
Sanitation	1,198,451		925,203	995,463
Recycling Plant	87,928		49,845	113,074
Total enterprise funds	\$ 4,829,875	\$	\$ 4,914,097	\$ 7,383,942
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 26,586,847	\$	\$ 21,288,345	\$ 38,338,561

* 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 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
City clerk:				
General Fund	\$ _____	\$ _____	\$ _____	\$ _____
Detail on Schedule E				
Department total	\$ _____	\$ _____	\$ _____	\$ _____

List department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds				
Department total	\$ _____	\$ _____	\$ _____	\$ _____

List department:

General Fund	\$ _____	\$ _____	\$ _____	\$ _____
List other funds				
Department total	\$ _____	\$ _____	\$ _____	\$ _____

* 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 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	69	\$ 2,960,743	\$ 825,505	\$ 569,973	\$ 286,248	\$ 4,642,469
Special revenue funds						
HURF	14	\$ 154,381	\$ 17,800	\$ 41,000	\$ 22,848	\$ 236,029
PUBLIC SAFETY	56	\$ 5,144,478	\$ 1,243,511	\$ 690,371	\$ 408,553	\$ 7,486,913
SENIOR CENTER	2	\$ 133,864	\$ 9,848	\$ 31,050	\$ 11,560	\$ 186,322
Total special revenue funds	72	\$ 5,432,723	\$ 1,271,159	\$ 762,421	\$ 442,961	\$ 7,909,264
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
WATER	8	\$ 626,179	\$ 69,634	\$ 92,700	\$ 47,791	\$ 836,304
WASTEWATER	7	\$ 565,645	\$ 63,677	\$ 76,000	\$ 55,594	\$ 760,916
SANITATION & RECYCLE	5	\$ 260,865	\$ 30,428	\$ 50,200	\$ 36,195	\$ 377,688
Total enterprise funds	20	\$ 1,452,689	\$ 163,739	\$ 218,900	\$ 139,580	\$ 1,974,908
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	161	\$ 9,846,155	\$ 2,260,403	\$ 1,551,294	\$ 868,789	\$ 14,526,641