

CITY OF SOMERTON ARIZONA



2027 TENTATIVE BUDGET FORMS

ADOPTED JUNE 16, 2026



No. 2026-XXX

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, 2026, AND ENDING JUNE 30, 2027; 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, 2026, and ending June 30, 2027, and which was adopted on July XX, 2026; 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 July XX, 2026, 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 16, 2026, has been made available to the public following its adoption, with supplementary schedules and details, and is on file with the City Clerk 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 2027 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 5, 2024, 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, 2026, and ending June 30, 2027.

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 2027 City of Somerton Budget, beginning July 1, 2026, and ending June 30, 2027, 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 ____ day of July ,2026.

Gerardo Anaya, Mayor

ATTEST:

APPROVED AS TO FORM:

Andrea Moreno, Deputy City Clerk

Trish Stuhan, City Attorney

City of Somerton

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City of Somerton
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

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
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	16,814,263	2,535,660	1,410,982	10,193,714	0	7,383,942	0	38,338,561
2026	Actual expenditures/expenses**	E	2	10,558,927	1,479,281	1,428,901	2,501,797	0	3,905,627	0	19,874,533
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	6,495,882	0	0	0	0	0	0	6,495,882
2027	Primary property tax levy	B	4	576,000							576,000
2027	Secondary property tax levy	B	5	124,256							124,256
2027	Estimated revenues other than property taxes	C	6	18,842,274	3,353,492	1,454,998	10,048,815	0	6,224,500	0	39,924,079
2027	Other financing sources	D	7	0	0	0	0	0	0	0	0
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	0	1,025,942	1,454,998	0	0	1,951,263	0	4,432,203
2027	Interfund Transfers (out)	D	10	4,432,202	0	0	0	0	0	0	4,432,202
2027	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
2027	Total financial resources available		12	21,606,210	4,379,434	2,909,996	10,048,815	0	8,175,763	0	47,120,217
2027	Budgeted expenditures/expenses	E	13	18,742,160	2,135,433	1,454,998	11,036,363	0	6,555,125	0	39,924,079

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

	2026	2027
1	\$ 38,338,561	\$ 39,924,079
2		
3	38,338,561	39,924,079
4		
5	\$ 38,338,561	\$ 39,924,079
6	\$	\$

☐ 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 2027

	<u>2026</u>	<u>2027</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>851,000</u>	\$ <u>873,663</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>800,000</u>	\$ <u>576,000</u>
Property tax judgment		
B. Secondary property taxes	<u>219,744</u>	<u>124,256</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>1,019,744</u>	\$ <u>700,256</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>486,434</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>486,434</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>116,689</u>	
(2) Prior years' levies	<u>5,219</u>	
(3) Total secondary property taxes	\$ <u>121,908</u>	
C. Total property taxes collected	\$ <u>608,342</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.4839</u>	<u>0.9467</u>
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	<u>1.4839</u>	<u>0.9467</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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
City Sales Tax	\$ 3,107,108	\$ 3,573,810	\$ 4,320,000
Licenses and permits			
Business License	37,692	41,204	45,000
Animal Fees	6,000	5,340	6,000
Vendor Fees	800		
Building Permit Fees	424,858	300,334	300,000
Franchise Fees	170,400	189,275	200,000
Intergovernmental			
Smart and Safe AZ Fund	120,000	50,929	75,000
Vehicle License Tax	842,099	769,560	873,635
State Shared Income Tax	2,904,651	2,420,542	3,133,544
States Sales Tax	2,250,048	1,953,709	2,238,009
Charges for services			
SUBDIVISION FEE	4,008	3,760	4,000
VARIANCE FEES	500		
ZONING FEES	7,800	2,475	3,000
PRELIMINARY PLAT FEE	2,000		2,000
FINAL PLAT FEE	2,000		2,000
INSPECTION FEES	200		200
PLAN CHECK FEES	85,293	73,177	80,000
OTHER FEES	1,000	2,817	3,000
MISC FEES	6,802	5,447	6,000
AMBULANCE FEES	900,000	516,426	900,000
RECREATION FEES	81,600	40,618	45,000
SPECIAL EVENTS SPONSORSHIP	22,400	38,050	28,000
SPECIAL EVENTS REGIST/PERMITS	6,160	10,014	7,500
P&R PROGRAM SPONSORSHIP	2,000	3,625	2,000
SWIMMING FEES	22,850	11,576	23,000
MISCELLANEOUS P&R REVENUE	5,000	6,132	5,000
RENTAL - COMMUNITY CENTER	10,000	15,454	10,000
RENTAL - SPECIAL EVENTS	8,000	5,025	5,500
RENTAL - RAMADAS	2,500	1,790	2,500
SUPERVISOR FEE	1,500		
Use of Fund Balance	3,423,416		3,831,469
Fines and forfeits			
FINES AND FORFEITURES	50,000	48,900	50,000
RESTITUTIONS/SETTLEMENTS	1,000	1,330	1,500
IMPOUND SALES	12,000	1,825	2,500
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions	1,000		

City of Somerton
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Miscellaneous			
Police Donations/Sponsorships	1,000	5,010	5,000
REIMBURSEMENTS	100,000		
MISCELLANEOUS REVENUE	12,000	17,499	18,000
COCOPAH OBLIGATION	804,231	697,716	800,000
SALE OF FIXED ASSETS	918,283	216,072	300,000
SHORT/OVER - NSF ITEMS	4,000	5,385	6,000
PARK LAND LEASE PROCEEDS	1,507,917		1,507,917
RENTAL INCOME	26,000	38,608	
Total General Fund	\$ 17,896,116	\$ 11,073,434	\$ 18,842,274

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Highway Users Revenue Fund	\$ 1,524,770	\$ 1,281,529	\$ 1,485,815
	\$ 1,524,770	\$ 1,281,529	\$ 1,485,815
OPIOID SETTLEMENT	\$ 45,000	\$ 9,000	\$ 35,000
AGOHS GRANT	-		
POLICE GRANTS	553,982	251,837	201,877
OPERATION STONE GARDEN	125,000		
	\$ 723,982	\$ 260,837	\$ 236,877
Senior Center	\$ 22,200	\$ 11,695	\$ 23,000
Senior Center WACOG	81,800	65,351	81,800
	\$ 104,000	\$ 77,046	\$ 104,800
Court Enhancment Fund	\$ 8,787	\$	\$
Court Trust Fund	1,300		1,000
	\$ 10,087	\$	\$ 1,000
Miscellaneous Projects	\$ 163,325	\$	\$ 550,000
CBDG Project Funds	900,000		450,000
Grants			
	\$ 1,063,325	\$	\$ 1,000,000
Parks Impact Fees	\$ 19,848	\$	\$ 170,000
Public Safety Impact Fees	14,280		180,000
Transportation Impact Fees	18,936		175,000
	\$ 53,064	\$	\$ 525,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total special revenue funds	\$ 3,479,228	\$ 1,619,412	\$ 3,353,492

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
Debt Service Funds	\$ 1,410,982	\$ 1,428,902	\$ 1,454,998
	\$ 1,410,982	\$ 1,428,902	\$ 1,454,998
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total debt service funds	\$ 1,410,982	\$ 1,428,902	\$ 1,454,998
Capital projects funds			
CIP Projects	\$ 10,193,714	\$ 4,593,174	\$ 10,048,815
	\$ 10,193,714	\$ 4,593,174	\$ 10,048,815
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total capital projects funds	\$ 10,193,714	\$ 4,593,174	\$ 10,048,815

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Permanent funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
METERED WATER SALES	\$ 1,500,000	\$ 1,819,644	\$ 2,300,000
WATER CONNECTION FEES	50,000	42,225	50,000
METERED WATERED SALES - MESA	120,000	81,672	90,000
	\$ 1,670,000	\$ 1,943,541	\$ 2,440,000
WATER-TURN ON CHARGES	\$ 55,253	\$ 50,760	\$ 55,000
WATER-FINANCE CHARGES	18,293	27,506	18,000
WATER MISCELLANEOUS REVENUE	3,197	3,375	7,000
	\$ 76,743	\$ 81,641	\$ 80,000
SEWER CONNECTION FEES	\$ 4,200	\$ 148,500	\$ 200,000
SEWER INSPECTION FEES	900	450	1,000
SEWER SERVICE CHARGES	2,725,884	217,423	2,700,000
	\$ 2,730,984	\$ 366,373	\$ 2,901,000
SANITATION COLLECTION FEES	\$ 880,644	\$ 776,354	\$ 800,000
SPECIAL SERVICES/SPEC. PICKUPS	150	450	500
RECYCLING REVENUE		3,027	3,000
	\$ 880,794	\$ 779,831	\$ 803,500
Total enterprise funds	\$ 5,358,521	\$ 3,171,386	\$ 6,224,500

* 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 2026	Actual revenues* 2026	Estimated revenues 2027
Internal service funds			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total internal service funds	\$	\$	\$
Total all funds	\$ 38,338,561	\$ 21,886,308	\$ 39,924,079

Official City/Town Budget Forms

City of Somerton
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer out Debt Services	\$	\$	\$	1,454,998
Transfer out to Senior Center				284,147
Transfer out from HURF				741,795
Transfer out to Water				403,383
Transfer out to Wastewater				1,466,801
Transfer out to Sanitation				57,102
Transfer out to Recycling				23,977
Transfer out CIP				
Total General Fund	\$	\$	\$	4,432,202
Special revenue funds				
Transfer to Senior Center	\$	\$	284,147	\$
Transfer from HURF			741,795	
Total special revenue funds	\$	\$	1,025,942	\$
Debt service funds				
Transfer to Debt Service	\$	\$	1,454,998	\$
Total debt service funds	\$	\$	1,454,998	\$
Capital projects funds				
Transfer in CIP	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Transfer into Water	\$	\$	403,383	\$
Transfer into Wastewater			1,466,801	
Transfer into Sanitation			57,102	
Transfer into Recycling			23,977	
Total enterprise funds	\$	\$	1,951,263	\$
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$

City of Somerton
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
Total all funds	\$	\$	\$ 4,432,203	\$ 4,432,202

City of Somerton
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Mayor and Council	\$ 551,052	\$	\$ 385,768	\$ 935,552
Administration	334,863		241,743	346,262
Court	768,645		446,853	810,326
Police	4,855,761		3,561,372	5,131,658
Fire and Ambulance	3,807,232		1,889,709	4,326,665
Parks & Recreation	1,922,557		1,467,299	2,123,505
Community Development	752,609		358,480	661,893
Finance	843,389		465,390	893,437
Clerk	148,599		58,073	188,255
Animal Control	260,102		260,102	321,504
Economic Development	657,259		219,309	443,693
Human Resources	334,586		218,216	372,988
Information Technology	401,473		290,123	731,762
Facilities Maintenance	495,578		260,508	678,512
Special Events	334,257		217,382	362,688
Fleet Services	346,301		218,600	413,459
Transfers				
Contingencies				
Total General Fund	\$ 16,814,263	\$	\$ 10,558,927	\$ 18,742,160
Special revenue funds				
HURF	\$ 1,249,282	\$	\$ 917,388	\$ 1,447,610
Miscellaneous Projects Fund	121,873		121,873	
Public Safety Projects	598,982		145,301	201,877
Court Enhancement Fund	800			2,000
Court Trust Fund	8,787			
Parks Development Fee Fund	19,848			20,000
Transportation Fee Fund	18,936			25,000
Public Safety Development Fee Fund	14,280			30,000
Senior Center Fund	302,872		227,016	388,946
General Government Donation Fund	20,000		20,000	20,000
IDA	180,000		47,703	
Total special revenue funds	\$ 2,535,660	\$	\$ 1,479,281	\$ 2,135,433
Debt service funds				
Debt Service Fund	\$ 1,410,982	\$	\$ 1,428,901	\$ 1,454,998
Total debt service funds	\$ 1,410,982	\$	\$ 1,428,901	\$ 1,454,998
Capital projects funds				
Capital Improvement	\$ 10,193,714	\$	\$ 2,501,797	\$ 11,036,363
Total capital projects funds	\$ 10,193,714	\$	\$ 2,501,797	\$ 11,036,363
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water	\$ 2,261,772	\$	\$ 1,404,337	\$ 2,846,109
Water Grant	128,500			
Development Fee Water	150,000			
Wastewater/Sewer	2,991,950		1,582,750	2,152,799
Wastewater/Sewer Grant	443,183			443,183
Development Fee Sewer	300,000			
Sanitation	995,463		849,593	997,583
Recycling Plant	113,074		68,947	115,451
Total enterprise funds	\$ 7,383,942	\$	\$ 3,905,627	\$ 6,555,125
Internal service funds				
Contingency	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 38,338,561	\$	\$ 19,874,533	\$ 39,924,079

* 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 2027

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2026	2026	2026	2027
Departments are listed on				
Schedule E	\$	\$	\$	\$
List other funds				
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 2027

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2027	2027	2027	2027	2027	2027
General Fund	128	\$ 8,876,749	\$ 1,635,760	\$ 994,586	\$ 864,067	\$ 12,371,162
Special revenue funds						
HURF	8	\$ 363,263	\$ 45,000	\$ 48,000	\$ 60,000	\$ 516,263
SENIOR CENTER	2	96,096	14,000	31,200	14,500	155,796
Total special revenue funds	10	\$ 459,359	\$ 59,000	\$ 79,200	\$ 74,500	\$ 672,059
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
WATER	12	\$ 1,368,597	\$ 70,000	\$ 93,900	\$ 60,391	\$ 1,592,888
WASTE WATER	10	641,212	65,000	81,000	65,000	852,212
SANITATION / RECYCLE	7	327,787	40,000	44,400	44,500	456,687
Total enterprise funds	29	\$ 2,337,596	\$ 175,000	\$ 219,300	\$ 169,891	\$ 2,901,787
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$

City of Somerton
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2027	2027	2027	2027	2027	2027
Total all funds	167	\$ 11,673,704	\$ 1,869,760	\$ 1,293,086	\$ 1,108,458	\$ 15,945,008