

RESOLUTION NO. 2391

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, MARICOPA COUNTY, ARIZONA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2019-2020.

WHEREAS, in accordance with the provisions of the Arizona Revised Statutes ("A.R.S.") Title 42, Chapter 17, Article 3, the City has made an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, 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 of Tolleson; and

WHEREAS, in accordance with A.R.S. §§ 42-17101 through 42-17105 and following due public notice, the Council met on May 28, 2019 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed estimates of revenues, expenditures/expenses and tax levies; and

WHEREAS, it appears that publication, filing at the City libraries and administrative offices and posting on the City website of said estimates, together with a notice that the City Council would meet on May 28, 2019 in the City Hall Complex for the purpose of hearing taxpayers and making tax levies as set forth in said estimates have been duly made as required by law; and

WHEREAS, the Council conducted a hearing for taxpayers and residents of the City to comment on the proposed 2019-2020 fiscal year budget for the City and the related tax levies; and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. § 42-17051(A).

NOW, THEREFORE BE IT RESOLVED that the said summary schedule of estimated revenues and expenditures/expenses as shown on Schedules A through G inclusive for fiscal year 2019-2020 attached hereto are adopted and approved as the budget.

PASSED AND ADOPTED by the Council of the City of Tolleson at a special meeting held on May 28, 2019.

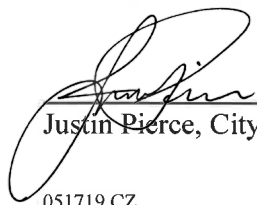


Anna Tovar, Mayor

ATTEST:


Crystal Zamora, City Clerk

APPROVED AS TO FORM:


Justin Pierce, City Attorney

CITY OF TOLLESON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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		
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	33,765,662	6,165,560	5,457,668	11,966,558	0	19,795,499	0	77,150,947
2019	Actual Expenditures/Expenses**	E	2	30,942,988	4,948,263	5,198,869	400,000	0	16,985,299	0	58,475,419
2020	Fund Balance/Net Position at July 1***		3	19,759,136	3,148,833	596,689	17,500,863		15,239,835		56,245,356
2020	Primary Property Tax Levy	B	4	3,891,031							3,891,031
2020	Secondary Property Tax Levy	B	5			4,478,000					4,478,000
2020	Estimated Revenues Other than Property Taxes	C	6	24,678,795	4,936,891	1,013,450	801,189	0	15,699,264	0	47,129,589
2020	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D	9	0	425,123	0	0	0	900,000	0	1,325,123
2020	Interfund Transfers (Out)	D	10	425,123	0	0	0	0	900,000	0	1,325,123
2020	Reduction for Amounts Not Available:		11								
2020	LESS: Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
											0
2020	Total Financial Resources Available		12	47,903,839	8,510,847	6,088,139	18,302,052	0	30,939,099	0	111,743,976
2020	Budgeted Expenditures/Expenses	E	13	31,143,465	6,033,233	5,223,303	11,734,924	0	22,661,809	0	76,796,734

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

	2019	2020
	\$ 77,150,947	\$ 76,796,734
	77,150,947	76,796,734
	17,659,266	16,776,479
	\$ 59,491,681	\$ 60,020,255
	\$ 65,200,000	\$ 68,431,300

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF TOLLESON
Tax Levy and Tax Rate Information
Fiscal Year 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,738,559</u>	\$ <u>3,891,031</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>3,738,559</u>	\$ <u>3,891,031</u>
B. Secondary property taxes	<u>4,203,000</u>	<u>4,478,000</u>
C. Total property tax levy amounts	\$ <u>7,941,559</u>	\$ <u>8,369,031</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,738,559</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>3,738,559</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>4,203,000</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>4,203,000</u>	
C. Total property taxes collected	\$ <u>7,941,559</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8039</u>	<u>1.7281</u>
(2) Secondary property tax rate	<u>2.0280</u>	<u>1.9888</u>
(3) Total city/town tax rate	<u>3.8319</u>	<u>3.7169</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 _____ - _____ 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 TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 17,500,000	\$ 19,000,000	\$ 19,750,000
Franchise Taxes	18,000	18,000	20,000
Licenses and permits			
Business Licenses	85,000	75,000	75,000
Building Permits	375,000	460,000	460,000
Intergovernmental			
Urban Revenue Sharing	881,177	881,177	953,637
State Sales Tax	712,410	712,410	757,157
LTAf	19,250	19,250	19,250
Charges for services			
Building Plan Review Fees	320,000	400,000	400,000
Other Services	717,947	703,146	812,751
Fines and forfeits			
Traffic Fines	160,000	180,000	180,000
Other Fines	9,000	9,000	9,000
Interest on investments			
Interest Earnings	95,000	240,000	240,000
In-lieu property taxes			
In-lieu property taxes	606,000	603,000	603,000
Contributions			
Voluntary contributions	25,000	25,000	25,000
CAP	20,000	20,000	20,000
Miscellaneous			
Sale/Rental Property	77,000	69,000	72,000
Miscellaneous	257,100	298,267	282,000
Total General Fund	\$ 21,877,884	\$ 23,713,250	\$ 24,678,795

* 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 TOLLESON
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND	\$	\$	\$	\$ 425,123
Total General Fund	\$	\$	\$	\$ 425,123
SPECIAL REVENUE FUNDS				
Grants	\$	\$	\$ 10,500	\$
Area Agency on Aging			414,623	
Total Special Revenue Funds	\$	\$	\$ 425,123	\$
DEBT SERVICE FUNDS	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Fund	\$	\$	\$	\$ 900,000
Waste Water Fund			900,000	
Total Enterprise Funds	\$	\$	\$ 900,000	\$ 900,000
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,325,123	\$ 1,325,123

CITY OF TOLLESON
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor/Council	\$ 460,500	\$	\$ 416,100	\$ 485,200
City Management	727,500		605,160	760,000
Public Affairs Administration	428,395		389,100	490,370
Housing Services	801,400		516,880	948,020
City Clerk	340,162		294,050	360,620
Human Resources	519,165		513,472	661,525
City Magistrate	213,400		183,520	266,850
Court Administration	492,100		310,500	477,900
Prosecutor	85,500		85,500	85,500
Finance	779,465		755,000	867,945
Information Technology	549,590		535,690	692,390
Police Administration	536,725		530,370	577,875
Police Support Services	1,843,800		1,817,012	2,231,100
Police Investigations	637,290		632,210	678,250
Police Operation	2,478,700		2,401,300	2,750,000
Library	815,450	97,000	813,601	870,050
Fire Administration	803,910		788,044	938,160
Fire Operations	4,335,350		4,144,200	4,154,750
Field Ops-Vehicle Maint.	442,760		439,800	479,210
Field Ops-Grounds Maint.	683,990		683,690	727,190
Field Ops-Buildings Maint.	632,000		631,950	833,450
Building Inspection	441,500		396,800	402,500
Field Operations-Streets	893,100		874,300	917,600
Transportation	375,000		360,000	390,000
Community Services	760,380		597,050	767,880
Non-Profit	54,000	8,000	62,000	62,000
Recreation	2,028,060	(258,000)	1,478,535	2,128,660
Teen Council	232,770		225,050	246,570
City Promotion	521,150		518,550	566,150
Economic Development	1,145,175	(190,000)	955,000	1,155,775
Planning and Engineering	311,275		294,493	322,975
Emp. Development Relations	87,000		73,700	87,000
Capital Outlay	7,059,100	1,170,000	7,320,361	3,010,000
Contingency	750,000	(327,000)	300,000	750,000
Total General Fund	\$ 33,265,662	\$ 500,000	\$ 30,942,988	\$ 31,143,465
SPECIAL REVENUE FUNDS				
HURF	740,000		720,000	877,500
Grant Funds	686,598		576,900	553,176
Public Safety Sales Tax	3,721,450		2,974,718	3,546,955
Other Special Revenue Funds	139,030		130,159	128,080
Area Agency on Aging Fund	553,482		544,486	604,522
Comm. Dev. Block Grants	325,000		2,000	323,000
Total Special Revenue Funds	\$ 6,165,560	\$	\$ 4,948,263	\$ 6,033,233
DEBT SERVICE FUNDS				
G.O. Bonds 2006	\$ 3,047,000	\$	\$ 3,046,750	\$ 1,583,000
P.S. Sales Tax	711,000		709,000	709,000
G.O. Const. 2010	388,568		387,068	388,568
G.O. Water 2011	200,000		199,728	406,285
G.O. Street 2011	590,500		587,973	1,194,500
G.O. Bonds Fire	269,100		268,350	272,700
G.O. Bonds 2019	251,500			669,250
Total Debt Service Funds	\$ 5,457,668	\$	\$ 5,198,869	\$ 5,223,303
CAPITAL PROJECTS FUNDS				
City Hall Construction Fund	\$ 11,515,000	\$ (500,000)	\$ 400,000	\$ 11,000,000
Construction Fund	951,558			734,924
Total Capital Projects Funds	\$ 12,466,558	\$ (500,000)	\$ 400,000	\$ 11,734,924
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 9,231,150	\$	\$ 7,746,708	\$ 12,287,850
Sanitation and Trash Fund	371,410		370,600	408,060
Wastewater Treatment Fund	8,420,404		7,452,248	8,013,509
Sewer Fund	1,772,535		1,415,743	1,952,390
Total Enterprise Funds	\$ 19,795,499	\$	\$ 16,985,299	\$ 22,661,809
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 77,150,947	\$	\$ 58,475,419	\$ 76,796,734

* 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 TOLLESON
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	163.79	\$ 11,934,050	\$ 2,238,500	\$ 2,748,000	\$ 1,782,840	\$ 18,703,390
SPECIAL REVENUE FUNDS						
Impound	0.50	\$ 31,000	\$ 5,500	\$ 8,500	\$ 5,305	\$ 50,305
Grants	2.00	111,880	38,371	32,000	21,205	203,456
Public Safety		926,000	1,225,500	3,000	4,455	2,158,955
Judicial Collection	1.00	46,000	5,500	19,000	6,445	76,945
Area Agency on Aging	6.81	293,792	32,000	49,500	37,384	412,676
Total Special Revenue Funds	8.31	\$ 1,408,672	\$ 1,306,871	\$ 112,000	\$ 74,794	\$ 2,902,337
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	14.00	\$ 1,010,000	\$ 125,000	\$ 235,000	\$ 150,200	\$ 1,520,200
Sanitation Fund	0.45	36,000	5,000	7,000	8,160	56,160
Waste Water Treatment Fund	24.60	1,664,600	204,000	380,000	260,550	2,509,150
Sewer Fund	4.30	366,000	45,000	70,000	60,120	541,120
Total Enterprise Funds	42.90	\$ 3,076,600	\$ 379,000	\$ 692,000	\$ 479,030	\$ 4,626,630
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	215.00	\$ 16,419,322	\$ 3,924,371	\$ 3,552,000	\$ 2,336,664	\$ 26,232,357