

OFFICIAL BUDGET FORMS

CITY OF TOLLESON

Fiscal Year 2021

CITY OF TOLLESON

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Fiscal Year 2021

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RESOLUTION NO. 2422

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF TOLLESON FOR THE FISCAL YEAR 2020-2021; ADOPTING A TENTATIVE BUDGET; SETTING FORTH THE RECEIPTS AND AMOUNT ESTIMATED COLLECTIBLE FOR THE FISCAL YEAR; THE VARIOUS PURPOSES; GIVING NOTICE OF THE TIME FOR THE HEARING OF TAXPAYERS, FOR ADOPTION OF THE BUDGET AND FOR FIXING TAX LEVIES.

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, as follows:

Section 1. That the Statements and Schedules adopted by the City Council attached hereto are for the Tentative Budget for the City of Tolleson for the Fiscal Year 2020-2021.

Section 2. That the City Clerk is authorized and directed to (i) publish in the manner prescribed by law, a summary of the estimates of revenues and expenses as set forth in Schedule A, together with a notice of a hearing on the budget, (ii) file a complete copy of the estimates of revenues and expenses, as set forth in Schedules A thru G, at the City Library and City administrative offices, and (iii) post a complete copy of the estimates of revenues and expenses on the City's website at www.tollesonaz.org, together with notice that the Council will meet for the purpose of final hearing of taxpayers and at a special meeting, for adoption of the 2020-2021 Annual Budget for the City of Tolleson on the 23rd day of June, 2020 at the hour of 6:00 p.m. via Zoom Conference, and will further meet for the purpose of making tax levies on the 14th day of July, 2020, at the hour of 6:00 p.m. via Zoom Conference.

Section 3. The estimates of revenues and expenses and the notice (Resolution No. 2422) may be found at the City Library located at 9555 West Van Buren Street, Tolleson, Arizona 85353 and the City administrative offices, located at 9555 West Van Buren Street, Tolleson, Arizona 85353.

Section 4. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made for the appropriation for contingencies. The transfers of any sums within any specific appropriation may be made only upon the approval of the City Council.

Section 5. Money from any fund may be used for any of these appropriations, except money specifically restricted by State Law or by City Ordinance or Resolution.

Section 6. The Statements and Schedules of the Tentative Budget are as follows: Schedule A, B, C, D, E, F and G.

Section 7. The Mayor, the City Manager, the City Clerk and City Attorney are authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Mayor and Council of the City of Tolleson, Arizona,
on this 26th day of May, 2020.

Anna Tovar

Anna Tovar, Mayor

ATTEST: *Crystal Zamora*

Crystal Zamora, City Clerk

APPROVED AS TO FORM:

Justin Pierce

Justin Pierce, City Attorney

CITY OF TOLLESON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	31,143,465	6,033,233	5,223,303	11,734,924	0	22,661,809	0	76,796,734
2020	Actual Expenditures/Expenses**	E 2	28,444,248	4,914,682	5,220,303	1,885,000	0	16,593,710	0	57,057,943
2021	Fund Balance/Net Position at July 1***		20,664,198	3,326,768	1,066,661	16,605,268		19,521,931		61,184,826
2021	Primary Property Tax Levy	B 4	4,096,387							4,096,387
2021	Secondary Property Tax Levy	B 5			4,613,000					4,613,000
2021	Estimated Revenues Other than Property Taxes	C 6	27,028,029	5,759,440	712,250	21,088,169	0	18,106,610	0	72,694,498
2021	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	0	456,693	0	0	0	150,000	0	606,693
2021	Interfund Transfers (Out)	D 10	456,693	0	0	0	0	150,000	0	606,693
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2021	Total Financial Resources Available		51,331,921	9,542,901	6,391,911	37,693,437	0	37,628,541	0	142,588,711
2021	Budgeted Expenditures/Expenses	E 13	36,373,710	5,873,477	5,139,961	16,404,291	0	25,273,545	0	89,064,984

EXPENDITURE LIMITATION COMPARISON

	2020	2021
1 Budgeted expenditures/expenses	\$ 76,796,734	\$ 89,064,984
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	76,796,734	89,064,984
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 76,796,734	\$ 89,064,984
6 EEC expenditure limitation	\$	\$

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 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 3,891,031	\$ 4,096,387
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	\$ 3,891,031	\$ 4,096,387
B. Secondary property taxes	4,478,000	4,613,000
C. Total property tax levy amounts	\$ 8,369,031	\$ 8,709,387
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 3,891,031	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 3,891,031	
B. Secondary property taxes		
(1) Current year's levy	\$ 4,478,000	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 4,478,000	
C. Total property taxes collected	\$ 8,369,031	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.7281	1.6584
(2) Secondary property tax rate	1.9888	1.8675
(3) Total city/town tax rate	3.7169	3.5259
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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 19,750,000	\$ 20,500,000	\$ 22,000,000
Franchise Taxes	20,000	15,000	20,000
Licenses and permits			
Business Licenses	75,000	75,000	75,000
Building Permits	460,000	460,000	460,000
Intergovernmental			
Urban Revenue Sharing	953,637	953,637	1,060,113
State Sales Tax	757,157	757,157	757,157
LTAf	19,250	19,250	19,250
Charges for services			
Building Plan Review Fees	400,000	300,000	300,000
Other Services	812,751	811,751	870,509
Fines and forfeits			
Traffic Fines	180,000	180,000	180,000
Other Fines	9,000	9,000	9,000
Interest on investments			
Interest Earnings	240,000	260,000	250,000
In-lieu property taxes			
In-lieu property taxes	603,000	603,000	603,000
Contributions			
Voluntary contributions	25,000	25,000	25,000
CAP	20,000	10,000	20,000
Miscellaneous			
Sale/Rental Property	72,000	72,000	72,000
Miscellaneous	282,000	345,478	307,000
Total General Fund	\$ 24,678,795	\$ 25,396,273	\$ 27,028,029

* 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
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund	\$ _____	\$ _____	\$ _____
Highway Users Gas Tax	488,425	488,425	488,425
Auto in Lieu	328,991	328,991	328,991
Misc	2,500		
	\$ 819,916	\$ 817,416	\$ 817,416
Grant Fund	\$ 542,676	\$ 240,643	\$ 730,555

	\$ 542,676	\$ 240,643	\$ 730,555
Public Safety Sales Tax Fund	\$ 2,890,000	\$ 3,078,000	\$ 3,560,000

	\$ 2,890,000	\$ 3,078,000	\$ 3,560,000
Other Special Revenue Funds	\$ 171,400	\$ 112,000	\$ 112,000

	\$ 171,400	\$ 112,000	\$ 112,000
Area Agency on Aging Fund	\$ 189,899	\$ 189,899	\$ 189,469

	\$ 189,899	\$ 189,899	\$ 189,469
Comm. Dev. Block Grant Fund	\$ 323,000	\$ 265,000	\$ 350,000

	\$ 323,000	\$ 265,000	\$ 350,000

	\$ _____	\$ _____	\$ _____

	\$ _____	\$ _____	\$ _____
Total Special Revenue Funds	\$ 4,936,891	\$ 4,702,958	\$ 5,759,440

* 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
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund	\$ 7,122,477	\$ 6,735,284	\$ 9,354,530
Sanitation and Trash Fund	464,696	405,900	438,205
Waste Water Treatment Fund	6,359,797	4,865,260	6,486,075
Sewer Fund	1,752,294	1,709,506	1,827,800
	\$ 15,699,264	\$ 13,715,950	\$ 18,106,610
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 15,699,264	\$ 13,715,950	\$ 18,106,610

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND	\$	\$	\$	\$ 456,693
Total General Fund	\$	\$	\$	\$ 456,693
SPECIAL REVENUE FUNDS				
Area Agency on Aging	\$	\$	\$ 456,693	\$
Total Special Revenue Funds	\$	\$	\$ 456,693	\$
DEBT SERVICE FUNDS	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Fund	\$	\$	\$	\$ 150,000
Waste Water Fund			150,000	
Total Enterprise Funds	\$	\$	\$ 150,000	\$ 150,000
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 606,693	\$ 606,693

CITY OF TOLLESON
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Mayor/Council	\$ 485,200	\$	\$ 456,600	\$ 522,100
City Management	760,000		642,970	680,950
Public Affairs Administration	490,370		452,770	529,470
Housing Services	948,020		805,035	782,630
City Clerk	360,620		335,550	387,300
Employee Resources	661,525		635,500	615,725
City Magistrate	266,850		230,500	264,400
Court Administration	477,900		374,200	462,450
Prosecutor	85,500		85,500	85,500
Finance	867,945		820,055	898,170
Information Technology	692,390		692,197	837,000
Police Administration	577,875		561,996	551,650
Police Support Services	2,231,100		1,841,995	2,558,100
Police Investigations	678,250		649,550	677,200
Police Operation	2,750,000		2,658,431	2,511,400
Library	870,050		753,189	925,500
Fire Administration	938,160		923,100	986,060
Fire Operations	4,154,750		4,147,850	3,812,450
Field Ops-Vehicle Maint.	479,210		456,800	526,400
Field Ops-Grounds Maint.	727,190		706,740	773,140
Field Ops-Buildings Maint.	833,450		827,350	876,700
Building Inspection	402,500		355,250	393,500
Field Operations-Streets	917,600		869,700	919,450
Transportation	390,000		390,000	490,000
Human Services	767,880		651,750	789,800
Non-Profit	62,000		61,750	62,000
Recreation	2,128,660		2,027,200	2,248,500
Teen Council	246,570		241,480	265,440
City Promotion	566,150		512,170	557,600
Economic Development	1,155,775		920,840	1,169,350
Planning and Engineering	322,975		310,250	340,775
Emp. Development Relations	87,000		82,000	87,000
Capital Outlay	3,010,000		2,613,980	8,036,000
Contingency	750,000		350,000	750,000
Total General Fund	\$ 31,143,465	\$	\$ 28,444,248	\$ 36,373,710
SPECIAL REVENUE FUNDS				
HURF	\$ 877,500	\$	\$ 864,500	\$ 866,500
Grant Funds	553,176		246,954	730,555
Public Safety Sales Tax	3,546,955		2,871,453	3,124,455
Other Special Revenue Funds	128,080		121,805	155,805
Area Agency on Aging Fund	604,522		544,970	646,162
Comm. Dev. Block Grants	323,000		265,000	350,000
Total Special Revenue Funds	\$ 6,033,233	\$	\$ 4,914,682	\$ 5,873,477
DEBT SERVICE FUNDS				
G.O. Bonds 2006	\$ 1,583,000	\$	\$ 1,582,750	\$
P.S. Sales Tax	709,000		709,000	628,667
G.O. Const. 2010	388,568		388,568	388,568
G.O. Water 2011	406,285		406,285	405,369
G.O. Street 2011	1,194,500		1,193,750	1,193,331
G.O. Bonds Fire	272,700		271,950	
G.O. Bonds 2019	669,250		668,000	860,250
G.O. Bonds 2020				832,488
G.O. Bonds 2020 WWT				167,458
G.O. Bonds 2020 Fire				663,830
Total Debt Service Funds	\$ 5,223,303	\$	\$ 5,220,303	\$ 5,139,961
CAPITAL PROJECTS FUNDS				
City Hall Construction Fund	\$ 11,000,000	\$	\$ 1,500,000	\$ 10,500,000
Construction Fund	734,924		385,000	904,291
Construction Fund 2021				5,000,000
Total Capital Projects Funds	\$ 11,734,924	\$	\$ 1,885,000	\$ 16,404,291
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 12,287,850	\$	\$ 7,565,988	\$ 14,498,500
Sanitation and Trash Fund	408,060		364,675	390,300
Wastewater Treatment Fund	8,013,509		7,056,747	8,206,955
Sewer Fund	1,952,390		1,606,300	2,177,790
Total Enterprise Funds	\$ 22,661,809	\$	\$ 16,593,710	\$ 25,273,545
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 76,796,734	\$	\$ 57,057,943	\$ 89,064,984

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	166.29	\$ 12,339,650	\$ 1,620,000	\$ 2,875,000	\$ 1,789,035	\$ 18,623,685
SPECIAL REVENUE FUNDS						
Impound	0.50	\$ 31,000	\$ 5,000	\$ 8,500	\$ 4,710	\$ 49,210
Grants	1.00	59,467	20,456	14,000	10,962	104,885
Public Safety		1,126,000	1,025,500	3,000	4,455	2,158,955
Judicial Collection	1.00	48,000	6,000	22,000	6,095	82,095
Area Agency on Aging	6.81	305,146	37,000	51,000	42,390	435,536
Total Special Revenue Funds	9.31	\$ 1,569,613	\$ 1,093,956	\$ 98,500	\$ 68,612	\$ 2,830,681
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	\$ 1,065,000	\$ 130,000	\$ 242,000	\$ 162,400	\$ 1,599,400
Sanitation Fund	0.45	36,000	5,000	9,000	6,000	56,000
Waste Water Treatment Fund	23.15	1,684,600	205,000	431,000	254,900	2,575,500
Sewer Fund	4.30	375,000	50,000	75,000	62,400	562,400
Total Enterprise Funds	41.90	\$ 3,160,600	\$ 390,000	\$ 757,000	\$ 485,700	\$ 4,793,300
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$

CITY OF TOLLESON
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
TOTAL ALL FUNDS	<u>217.50</u>	\$ <u>17,069,863</u>	\$ <u>3,103,956</u>	\$ <u>3,730,500</u>	\$ <u>2,343,347</u>	\$ <u>26,247,666</u>