

Official Budget Forms

City of Tolleson

Fiscal year 2023

City of Tolleson

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Fiscal year 2023

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RESOLUTION NO. 2490

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 FISCAL YEAR 2023; 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 2023.

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.tolleson.az.gov, 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 Fiscal Year 2023 Annual Budget for the City of Tolleson on the 14th day of June, 2022 at the hour of 6:00 P.M. via Zoom Conference (Meeting ID: 543 972 0804), and will further meet for the purpose of making tax levies on the 28th day of June, 2022, at the hour of 6:00 P.M. via Zoom Conference (Meeting ID: 543 972 0804).

Section 3. The estimates of revenues and expenses and the notice (Resolution No. 2490) 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.

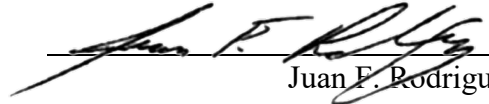
Section 4. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made for the appropriation for contingencies. The transfers of any sums within any specific appropriation may be made only upon the approval of the City Council.

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 hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

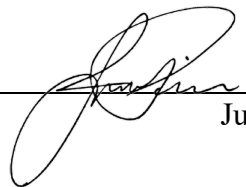
PASSED AND ADOPTED by the Mayor and Council of the City of Tolleson, Arizona, on this 10th day of May, 2022.



Juan F. Rodriguez, 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 2023

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	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	42,367,705	17,949,816	4,107,136	16,000,000	0	28,679,402	0	109,104,059
2022	Actual Expenditures/Expenses**	E 2	33,136,682	6,597,385	4,107,136	11,000,000	0	18,722,939	0	73,564,142
2023	Fund Balance/Net Position at July 1***	3	47,222,259	10,051,870	669,076			34,957,171		92,900,376
2023	Primary Property Tax Levy	B 4	4,398,457							4,398,457
2023	Secondary Property Tax Levy	B 5			3,017,000					3,017,000
2023	Estimated Revenues Other than Property Taxes	C 6	39,829,397	54,268,468	620,000	21,000,000	0	27,217,035	0	142,934,900
2023	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2023	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund Transfers In	D 9	0	632,827	0	0	0	150,000	0	782,827
2023	Interfund Transfers (Out)	D 10	632,827	0	0	0	0	150,000	0	782,827
2023	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
2023	Total Financial Resources Available	12	90,817,286	64,953,165	4,306,076	21,000,000	0	62,174,206	0	243,250,733
2023	Budgeted Expenditures/Expenses	E 13	51,485,750	55,358,701	4,129,932	21,000,000	0	33,445,628	0	165,420,011

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

	2022	2023
1	\$ 109,104,059	\$ 165,420,011
2		
3	109,104,059	165,420,011
4		
5	\$ 109,104,059	\$ 165,420,011
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 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 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>4,280,110</u>	\$ <u>4,398,457</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>4,280,110</u>	\$ <u>4,398,457</u>
Property tax judgment		
B. Secondary property taxes	<u>2,825,110</u>	<u>3,017,000</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>7,105,220</u>	\$ <u>7,415,457</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>4,280,110</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,280,110</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,825,110</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>2,825,110</u>	
C. Total property taxes collected	\$ <u>7,105,220</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6551</u>	<u>1.5894</u>
Property tax judgment		
(2) Secondary property tax rate	<u>1.0925</u>	<u>1.0902</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.7476</u>	<u>2.6796</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 24,500,000	\$ 29,000,000	\$ 30,000,000
Francise Tax	50,000	50,000	50,000
Licenses and permits			
Business Licenses	75,000	100,000	100,000
Building Permits	460,000	460,000	460,000
Intergovernmental			
Urban Revenue Sharing	961,869	961,869	1,392,751
State Sales Tax	865,586	865,586	1,032,862
LTAf	19,250	19,250	19,250
Charges for services			
Building Plan Review Fees	300,000	350,000	350,000
Zoning Fees	40,000	100,000	80,000
Other Charges for Services	1,180,613	980,613	1,514,034
Fines and forfeits			
Traffic Fines	180,000	120,000	120,000
Library Fines		2,000	
Interest on investments			
LGIP Earnings	20,000	12,000	12,000
PFM Investment Earnings	150,000	100,000	100,000
In-lieu property taxes			
In-Lieu Taxes	603,000	601,500	601,500
Contributions			
Voluntary contributions	25,000	25,000	25,000
Miscellaneous			
Sale of Land and Equipment	15,000		3,510,000
Lease Revenue	67,000	67,000	67,000
Miscellaneous	255,000	385,275	395,000
Total General Fund	\$ 29,767,318	\$ 34,200,093	\$ 39,829,397

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special Revenue Funds			
Highway Users Revenue Fund	\$	\$	\$
Auto Lieu Tax	341,868	341,868	341,665
Highway Users Gas Tax	490,406	490,406	572,409
LGIP Earnings	500	300	300
	\$ 832,774	\$ 832,574	\$ 914,374
Grants Fund	\$ 11,178,530	\$ 144,217	\$ 43,086,925
	\$ 11,178,530	\$ 144,217	\$ 43,086,925
Public Safety Fund	\$	\$	\$
Sales Tax	3,950,000	6,875,000	7,600,000
Prisoner Revenue		15,000	10,000
Miscellaneous	200,000	132,000	127,000
	\$ 4,150,000	\$ 7,022,000	\$ 7,737,000
Other Special Revenue Funds	\$	\$	\$
Charges for Services	57,500	59,500	59,500
Fees	35,000	26,000	26,000
LGIP Earnings	500	200	200
	\$ 93,000	\$ 85,700	\$ 85,700
Area Agency on Aging	\$ 189,469	\$ 182,159	\$ 234,469
	\$ 189,469	\$ 182,159	\$ 234,469
AZ CARES Fund	\$ 1,039,535	\$ 553,200	\$ 1,810,000
	\$ 1,039,535	\$ 553,200	\$ 1,810,000
CDBG	\$ 350,000	\$ 180,000	\$ 400,000
	\$ 350,000	\$ 180,000	\$ 400,000
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 17,833,308	\$ 8,999,850	\$ 54,268,468

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt Service Funds			
Sales Tax	\$ 476,200	\$ 476,200	\$ 620,000
LGIP Earnings	2,180	400	
	\$ 478,380	\$ 476,600	\$ 620,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$ 478,380	\$ 476,600	\$ 620,000
Capital Projects Funds			
Bond Proceeds	\$ 21,000,000	\$	\$ 21,000,000
LGIP Earnings		500	
PFM Investments	20,000	1,500	
	\$ 21,020,000	\$ 2,000	\$ 21,000,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$ 21,020,000	\$ 2,000	\$ 21,000,000

* 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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Permanent Funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
Enterprise Funds			
Water Fund	\$ _____	\$ _____	\$ _____
Sales and Charges for Services	9,025,675	7,748,500	9,853,175
Investment Earnings	105,000	30,000	46,000
Miscellaneous	3,700	4,100	4,300
_____	\$ 9,134,375	\$ 7,782,600	\$ 9,903,475
Sanitation Fund	\$ _____	\$ _____	\$ _____
Sales and Charges for Services	448,900	440,000	452,800
Investment Earnings	300	120	150
_____	\$ 449,200	\$ 440,120	\$ 452,950
Waste Water Treatment Fund	\$ _____	\$ _____	\$ _____
Sales and Charges for Services	6,857,650	5,122,000	15,068,110
Investment Earnings	91,700	3,000	13,500
_____	\$ 6,949,350	\$ 5,125,000	\$ 15,081,610
Sewer Fund	\$ _____	\$ _____	\$ _____
Sales and Charges for Services	1,732,800	1,741,700	1,768,000
Investment Earnings	22,000	8,000	11,000
_____	\$ 1,754,800	\$ 1,749,700	\$ 1,779,000
Total Enterprise Funds	\$ 18,287,725	\$ 15,097,420	\$ 27,217,035

* 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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal Service Funds			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
Total all Funds	\$ <u>87,386,731</u>	\$ <u>58,775,963</u>	\$ <u>142,934,900</u>

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
	\$	\$	\$	\$ 632,827
Total General Fund	\$	\$	\$	\$ 632,827
Special Revenue Funds				
Area Agency on Aging	\$	\$	\$ 632,827	\$
Total Special Revenue Funds	\$	\$	\$ 632,827	\$
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Waste Water Treatment Fund	\$	\$	\$ 150,000	\$
Sewer Fund				\$ 150,000
Total Enterprise Funds	\$	\$	\$ 150,000	\$ 150,000
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$	\$	\$ 782,827	\$ 782,827

**City of Tolleson
Expenditures/Expenses by Department
Fiscal year 2023**

Department/Fund	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2022	2022	2022	2023
<u>This form is not applicable</u>	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____

List Department:

_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____

List Department:

_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
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 Tolleson
Full-Time Employees and Personnel Compensation
Fiscal year 2023

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2023	2023	2023	2023	2023	2023
General Fund	191.26	\$ 15,326,025	\$ 2,799,000	\$ 3,018,000	\$ 2,339,035	\$ 23,482,060
Special Revenue Funds						
Public Safety		\$ 1,525,000	\$ 3,750,000			\$ 5,275,000
Area Agency on Aging	6.64	396,000	49,500	63,000	49,170	557,670
Other Special Revenue Funds	1.50	132,190	19,938	37,250	21,527	210,905
Total Special Revenue Funds	8.14	\$ 2,053,190	\$ 3,819,438	\$ 100,250	\$ 70,697	\$ 6,043,575
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Water Fund	13.85	\$ 1,281,500	\$ 140,000	\$ 220,000	\$ 177,200	\$ 1,818,700
Sanitation Fund	0.45	42,000	7,500	11,000	8,500	69,000
Wastewater and Sewer Fund	29.80	2,685,000	290,000	465,000	327,800	3,767,800
Total Enterprise Funds	44.10	\$ 4,008,500	\$ 437,500	\$ 696,000	\$ 513,500	\$ 5,655,500
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	243.50	\$ 21,387,715	\$ 7,055,938	\$ 3,814,250	\$ 2,923,232	\$ 35,181,135