

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. 2494

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023.

WHEREAS, in accordance with the provisions of the Arizona Revised Statutes (A.R.S.) Title 42, Chapter 17, Articles 1-5, the City of Tolleson (“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; and

WHEREAS, in accordance with said chapter of said title and following due public notice, the Council met on the 14th day of June, 2022 at the hour of 6:00 P.M via Zoom Conference 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

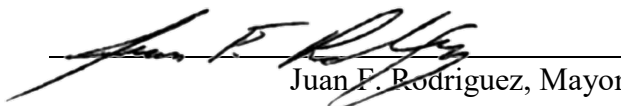
WHEREAS, it appears that publication, filing at the City libraries and administrative offices and posting on the City website of said estimates, together with a notice that the City Council would meet on the 14th day of June, 2022 at the hour of 6:00 P.M. via Zoom Conference (Meeting ID: 543 972 0804) 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 Final Budget for the Fiscal Year 2023 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 2023 attached hereto as Exhibit A are hereby adopted and approved as the budget of the City of Tolleson.

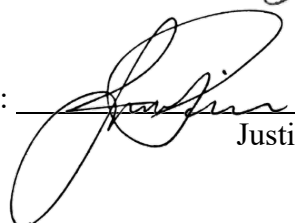
PASSED AND ADOPTED by the Mayor and Council of the City of Tolleson, Arizona, on this 14th day of June, 2022.



Juan F. Rodriguez, Mayor

ATTEST: 

Crystal Zamora, City Clerk

APPROVED AS TO FORM: 

Justin Pierce, City Attorney

EXHIBIT A
TO
RESOLUTION NO. 2494

[Schedules A thru G]

See following pages.

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)	\$ 4,280,110	\$ 4,398,457
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	\$ 4,280,110	\$ 4,398,457
Property tax judgment		
B. Secondary property taxes	2,825,110	3,017,000
Property tax judgment		
C. Total property tax levy amounts	\$ 7,105,220	\$ 7,415,457
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 4,280,110	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 4,280,110	
B. Secondary property taxes		
(1) Current year's levy	\$ 2,825,110	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 2,825,110	
C. Total property taxes collected	\$ 7,105,220	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.6551	1.5894
Property tax judgment		
(2) Secondary property tax rate	1.0925	1.0902
Property tax judgment		
(3) Total city/town tax rate	2.7476	2.6796
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	
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			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____
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_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
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
This form is not applicable				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
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Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

_____	\$ _____	\$ _____	\$ _____	\$ _____
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Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

List Department:

_____	\$ _____	\$ _____	\$ _____	\$ _____
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_____	_____	_____	_____	_____
Department Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

* 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