

**Official Budget Forms**

**City of Tolleson**

**Fiscal Year 2024**

**City of Tolleson**

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**Fiscal Year 2024**

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## RESOLUTION NO. 2525

**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 2024; 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 2024.

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](http://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 2024 Annual Budget for the City of Tolleson on the 13th day of June, 2023 at the hour of 6:00 P.M. in the Council Chambers of the Tolleson Civic Center, as well as via Zoom Webinar (Meeting ID: 873 9287 5204), and will further meet for the purpose of making tax levies on the 27th day of June, 2023, at the hour of 6:00 P.M. in the Council Chambers of the Tolleson Civic Center, as well as via Zoom Webinar (Meeting ID: 879 5953 3361).

Section 3. The estimates of revenues and expenses and the notice, Resolution No. 2525, may be found at the City Library and the City administrative offices, located at 9055 West Van Buren Street, Tolleson, Arizona 85353 in the Tolleson Civic Center.

Section 4. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made from the appropriation for contingencies. The transfers of any sums within any specific appropriation on Schedule E 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 9th day of May, 2023.

Juan F. Rodriguez  
Juan F. Rodriguez, 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 2024**

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	51,485,750	55,358,701	4,129,932	21,000,000	0	33,445,628	0	165,420,011
2023	Actual expenditures/expenses**	E	2	41,102,660	8,214,000	4,129,932	0	0	28,428,784	0	81,875,376
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	60,570,250	12,469,211	669,076	0	0	35,089,881	0	108,798,418
2024	Primary property tax levy	B	4	4,572,690							4,572,690
2024	Secondary property tax levy	B	5			3,219,850					3,219,850
2024	Estimated revenues other than property taxes	C	6	39,634,360	63,023,554	937,550	0	0	31,644,600	0	135,240,064
2024	Other financing sources	D	7	0	0	0	21,000,000	0	0	0	21,000,000
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	0	740,000	2,000,000	0	0	190,000	0	2,930,000
2024	Interfund Transfers (out)	D	10	2,740,000	0	0	0	0	190,000	0	2,930,000
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability		11	30,000,000							30,000,000
											0
											0
2024	Total financial resources available		12	72,037,300	76,232,765	6,826,476	21,000,000	0	66,734,481	0	242,831,022
2024	Budgeted expenditures/expenses	E	13	53,967,875	65,092,474	5,597,075	21,000,000	0	43,112,190	0	188,769,614

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

	2023	2024
1	\$ 165,420,011	\$ 188,769,614
2		
3	165,420,011	188,769,614
4		
5	\$ 165,420,011	\$ 188,769,614
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).

**City of Tolleson**  
**Tax levy and tax rate information**  
**Fiscal year 2024**

	<b>2023</b>	<b>2024</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 4,398,457	\$ 5,393,083
2. Amount received from primary property taxation in the <b>current year</b> 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	\$ 4,398,457	\$ 4,572,690
Property tax judgment		
B. Secondary property taxes	3,017,000	3,219,850
Property tax judgment		
C. Total property tax levy amounts	\$ 7,415,457	\$ 7,792,540
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 4,310,490	
(2) Prior years' levies	20,000	
(3) Total primary property taxes	\$ 4,330,490	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,956,660	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 2,956,660	
C. Total property taxes collected	\$ 7,287,150	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.5894	1.5724
Property tax judgment		
(2) Secondary property tax rate	1.0902	1.1072
Property tax judgment		
(3) Total city/town tax rate	2.6796	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 <u>NO</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 Tolleson**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 30,000,000	\$ 32,000,000	\$ 32,400,660
Franchise Tax	20,000	20,000	20,000
In-Leiu Tax	601,500	605,439	601,500
<b>Licenses and permits</b>			
Business License	100,000	72,000	72,000
Business Permits	460,000	530,000	500,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	1,392,751	1,392,751	1,314,000
State Slaes Tax	1,205,346	1,100,000	1,207,000
LTAf	18,606	18,332	18,300
Grants	45,000	96,154	96,100
<b>Charges for services</b>			
Building Plan Review	350,000	300,000	300,000
Zoning Fees	80,000	88,000	90,000
Other Charges for Service	1,378,034	1,321,193	1,459,600
<b>Fines and forfeits</b>			
Traffic Fines	120,000	125,000	125,000
<b>Interest on investments</b>			
Investment Earnings	112,000	860,000	1,000,000
<b>Miscellaneous</b>			
Miscellaneous	3,485,173	106,254	430,200
<b>Total General Fund</b>	<b>\$ 39,368,410</b>	<b>\$ 38,635,123</b>	<b>\$ 39,634,360</b>

\* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
Highway Users Revenue Fund	\$ 914,374	\$ 832,000	\$ 836,500
Grants	43,086,925	53,212,830	53,212,830
Impound	26,050	18,300	17,000
Public Safety Dedicated Tax	7,737,000	7,989,000	8,360,000
Judicial Collection Fund	59,650	68,000	66,800
AAA/CDBG	2,444,469	530,424	530,424
	\$ 54,268,468	\$ 8,907,300	\$ 63,023,554
<b>Total special revenue funds</b>	<b>\$ 54,268,468</b>	<b>\$ 8,907,300</b>	<b>\$ 63,023,554</b>

\* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Debt service funds</b>			
Sales Tax	\$ 620,000	\$ 620,000	\$ 626,000
			311,550
	\$ 620,000	\$ 620,000	\$ 937,550
<b>Total debt service funds</b>	\$ 620,000	\$ 620,000	\$ 937,550

\* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Enterprise funds</b>			
Water	\$ 9,903,475	\$ 8,640,600	\$ 8,752,000
Sanitation	452,950	458,900	478,600
Wastewater	15,231,610	5,600,000	20,529,000
Sewer	1,629,000	880,400	1,885,000
	<u>\$ 27,217,035</u>	<u>\$ 15,579,900</u>	<u>\$ 31,644,600</u>
<b>Total enterprise funds</b>	<u>\$ 27,217,035</u>	<u>\$ 15,579,900</u>	<u>\$ 31,644,600</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  
Revenues other than property taxes  
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Total all funds</b>	\$ <u>121,473,913</u>	\$ <u>63,742,323</u>	\$ <u>135,240,064</u>

**City of Tolleson**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
AAA/CDBG	\$	\$	\$	740,000
Debt Service				2,000,000
<b>Total General Fund</b>	\$	\$	\$	2,740,000
<b>Special revenue funds</b>				
General Fund	\$	\$	740,000	\$
<b>Total special revenue funds</b>	\$	\$	740,000	\$
<b>Debt service funds</b>				
General Fund	\$	\$	2,000,000	\$
<b>Total debt service funds</b>	\$	\$	2,000,000	\$
<b>Capital projects funds</b>				
Aquatic Center GO Bonds	\$ 21,000,000	\$	\$	\$
<b>Total capital projects funds</b>	\$ 21,000,000	\$	\$	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Wastewater	\$	\$	190,000	\$
Sewer				190,000
<b>Total enterprise funds</b>	\$	\$	190,000	190,000
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 21,000,000	\$	\$ 2,930,000	\$ 2,930,000

**City of Tolleson  
Expenditures/expenses by fund  
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>General Fund</b>				
Mayor and Council	\$ 878,100	\$	\$ 772,728	\$ 881,100
City Management	562,800		495,264	543,750
Public Affairs	793,020		697,858	826,900
Housing Services	880,100		774,488	859,350
City Clerk	441,850		388,828	445,400
Human Resources	842,825		741,686	974,525
City Magistrate	275,150		242,132	275,850
Court Administration	517,025		454,982	533,400
Prosecutor	85,500		75,240	85,500
Finance	1,095,250		963,820	1,576,450
Information Technology	1,172,800		1,032,064	1,427,700
Police Admin	894,500		787,160	755,000
Police Communications	2,854,650		2,512,092	2,252,600
Police Investigations	799,250		703,340	NA
Police Field Operations	3,652,500		3,214,200	4,548,150
Library	1,476,600		1,299,408	1,600,300
Fire Administration	1,144,350		1,007,028	1,172,800
Fire Operations	4,500,700		3,960,616	4,318,200
Emergency Preparedness				378,700
Aquatics				1,487,000
Field Ops - Vehicles	614,650		540,892	607,350
Field Ops - Grounds	630,690		555,007	632,550
Field Ops - Building	1,330,100		1,170,488	1,307,900
Building Inspection	587,900		517,352	561,400
Field Ops - Streets	1,174,950		1,033,956	1,304,150
Transportation	650,000		572,000	450,000
Human Services	1,082,200		952,336	1,044,800
Park Maintenance	882,200		776,336	1,051,200
Non-Profit	62,000		54,560	62,000
Parks and Recreation	2,305,700		2,029,016	2,119,800
Teen Council	216,540		190,555	205,040
City Promotion	555,600		488,928	610,450
Economic Development	1,275,600		1,122,528	1,235,600
Planning and Engineering	453,650		399,212	492,150
Employee Development	87,000		76,560	87,000
Capital Outlay	14,710,000		10,500,000	15,253,810
Contingency	2,000,000			2,000,000
<b>Total General Fund</b>	<b>\$ 51,485,750</b>	<b>\$</b>	<b>\$ 41,102,660</b>	<b>\$ 53,967,875</b>
<b>Special revenue funds</b>				
HURF	\$ 1,110,000	\$	\$ 890,000	\$ 1,185,000
Grants	43,086,925			53,212,830
Impound	53,210		49,000	49,000
Public Safety Dedicated Tax	7,856,000		7,125,000	9,256,000
Judicial Collections	175,270		150,000	120,420
AAA/CDBG	3,077,296			1,269,224
<b>Total special revenue funds</b>	<b>\$ 55,358,701</b>	<b>\$</b>	<b>\$ 8,214,000</b>	<b>\$ 65,092,474</b>
<b>Debt service funds</b>				
Debt Service	\$ 4,129,932	\$	\$ 4,129,932	\$ 5,597,075
<b>Total debt service funds</b>	<b>\$ 4,129,932</b>	<b>\$</b>	<b>\$ 4,129,932</b>	<b>\$ 5,597,075</b>
<b>Capital projects funds</b>				
Aquatics	\$ 21,000,000	\$	\$	\$ 21,000,000
<b>Total capital projects funds</b>	<b>\$ 21,000,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 21,000,000</b>
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water	\$ 11,781,042	\$	\$ 10,013,886	\$ 18,042,740
Sanitation	463,600		394,060	503,350
Wastewater	18,719,200		15,911,320	21,220,800
Sewer	2,481,786		2,109,518	3,345,300
<b>Total enterprise funds</b>	<b>\$ 33,445,628</b>	<b>\$</b>	<b>\$ 28,428,784</b>	<b>\$ 43,112,190</b>
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 165,420,011</b>	<b>\$</b>	<b>\$ 81,875,376</b>	<b>\$ 188,769,614</b>

\* 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 2024**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
<b>General Fund</b>	184.0	\$ 17,070,500	\$ 2,106,800	\$ 3,228,100	\$ 1,399,515	\$ 23,804,915
<b>Special revenue funds</b>						
AAA/Grants	7.5	\$ 411,000	\$ 51,200	\$ 65,700	\$ 51,670	\$ 579,570
Public safety Tax	29.0	2,755,000	2,000,000	750,000	1,000,000	6,505,000
SRO	3.0	238,600	57,150	63,200	26,220	385,170
<b>Total special revenue funds</b>	<b>39.5</b>	<b>\$ 3,404,600</b>	<b>\$ 2,108,350</b>	<b>\$ 878,900</b>	<b>\$ 1,077,890</b>	<b>\$ 7,469,740</b>
<b>Debt service funds</b>						
		\$	\$	\$	\$	\$
<b>Total debt service funds</b>		\$	\$	\$	\$	\$
<b>Capital projects funds</b>						
		\$	\$	\$	\$	\$
<b>Total capital projects funds</b>		\$	\$	\$	\$	\$
<b>Permanent funds</b>						
		\$	\$	\$	\$	\$
<b>Total permanent funds</b>		\$	\$	\$	\$	\$
<b>Enterprise funds</b>						
Water	12.0	\$ 1,319,500	\$ 150,000	\$ 231,000	\$ 162,200	\$ 1,862,700
WWTP/Sewer	31.0	2,917,000	344,500	465,000	353,300	4,079,800
<b>Total enterprise funds</b>	<b>43.0</b>	<b>\$ 4,236,500</b>	<b>\$ 494,500</b>	<b>\$ 696,000</b>	<b>\$ 515,500</b>	<b>\$ 5,942,500</b>
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>266.5</b>	<b>\$ 24,711,600</b>	<b>\$ 4,709,650</b>	<b>\$ 4,803,000</b>	<b>\$ 2,992,905</b>	<b>\$ 37,217,155</b>