

OFFICIAL BUDGET FORMS

CITY OF TOLLESON

Fiscal Year 2020

CITY OF TOLLESON

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Fiscal Year 2020

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RESOLUTION NO. 2385

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 2019-2020; 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 hereby for the purposes hereinafter set forth as the Tentative Budget for the City of Tolleson for the Fiscal Year 2019-2020.

Section 2. That the City Clerk be, and is hereby authorized and directed to (i) publish in the manner prescribed by law, a summary of the estimates of revenues and expenses as hereinafter set forth in Schedule A hereto, 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 hereto at the City Library and City administrative offices at the addresses set forth herein, 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 as a special meeting, for adoption of the 2019-2020 Annual Budget for the City of Tolleson on the 28th day of May, 2019 at the hour of 6:00 p.m. in the Council Chambers, (City Hall Complex), and will further meet for the purpose of making tax levies on the 11th day of June, 2019, at the hour of 6:00 p.m. in the Council Chambers of the City of Tolleson, (City Hall Complex).

Section 3. The estimates of revenues and expenses and the notice (Resolution No. 2385) may be found at the City Library located at 9555 West Van Buren Street, Tolleson, Arizona 85353 and the City administrative offices, in the custody of the City Clerk, 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 Mayor and 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 14th day of May, 2019.



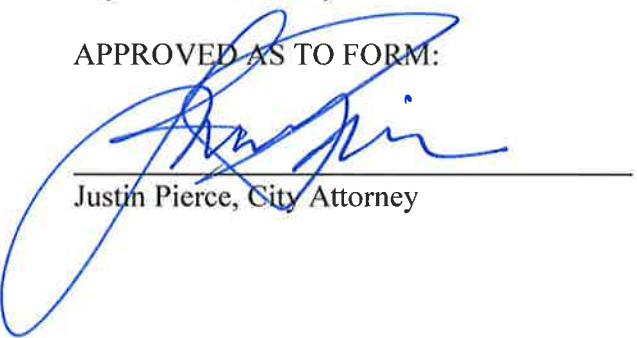
Anna Tovar, Mayor

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***	E 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:	D 11								
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	E 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

	2019	2020
1 Budgeted expenditures/expenses	\$ 77,150,947	\$ 76,796,734
2 Add/subtract: estimated net reconciling items	77,150,947	76,796,734
3 Budgeted expenditures/expenses adjusted for reconciling items	17,659,266	16,776,479
4 Less: estimated exclusions	\$ 59,491,681	\$ 60,020,255
5 Amount subject to the expenditure limitation	\$ 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)	\$ 3,738,559	\$ 3,891,031
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	\$ 3,738,559	\$ 3,891,031
B. Secondary property taxes	\$ 4,203,000	\$ 4,478,000
C. Total property tax levy amounts	\$ 7,941,559	\$ 8,369,031
4. Property taxes collected*		
A. Primary property taxes	\$ 3,738,559	
(1) Current year's levy	\$ 3,738,559	
(2) Prior years' levies	\$ 4,203,000	
(3) Total primary property taxes	\$ 4,203,000	
B. Secondary property taxes	\$ 4,203,000	
(1) Current year's levy	\$ 4,203,000	
(2) Prior years' levies	\$ 7,941,559	
C. Total property taxes collected	\$ 7,941,559	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8039	1.7281
(2) Secondary property tax rate	2.0280	1.9888
(3) Total city/town tax rate	3.8319	3.7169
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		ACTUAL REVENUES*		ESTIMATED REVENUES 2020
	2019	2019	2019	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
Revenues Other Than Property Taxes
Fiscal Year 2020

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES		ACTUAL REVENUES*		ESTIMATED REVENUES 2020
	2019	2019	2019	2020	
DEBT SERVICE FUNDS					
Debt Svc - G.O. Bonds 2006	\$ 1,500	\$ 10,000	\$ 7,500		
Debt Svc - P.S. Sales Tax Fund	721,000	723,000	723,000		
Debt Svc - G.O. Const. 2010 Fund	250	250	250		
Debt Svc - G.O. Water 2011 Fund		750	750		
	\$ 722,750	\$ 734,000	\$ 731,500		
Debt Svc - G.O. Street 2011 Fund	\$ 150	\$ 1,000	\$ 200		
Debt Svc - G.O. Bonds Fire Fund	237,175	237,750	279,750		
Debt Svc - G.O. Bonds 2019			2,000		
	\$ 237,325	\$ 238,750	\$ 281,950		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
Total Debt Service Funds	\$ 960,075	\$ 972,750	\$ 1,013,450		
CAPITAL PROJECTS FUNDS					
Construction Fund	\$ 820,077	\$ 140,332	\$ 701,189		
City Hall Construction Fund	11,515,000	11,747,952	100,000		
	\$ 12,335,077	\$ 11,888,284	\$ 801,189		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
	\$ _____	\$ _____	\$ _____		
Total Capital Projects Funds	\$ 12,335,077	\$ 11,888,284	\$ 801,189		

* 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 2020

* 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 2020

* 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	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
GENERAL FUND				
Mayor/Council	\$ 460,500	\$ _____	\$ 416,100	\$ 485,200
City Management	727,500	605,160	760,000	760,000
Public Affairs Administration	428,395	389,100	490,370	490,370
Housing Services	801,400	516,880	948,020	948,020
City Clerk	340,162	294,050	360,620	360,620
Human Resources	519,165	513,472	661,525	661,525
City Magistrate	213,400	183,520	266,850	266,850
Court Administration	492,100	310,500	477,900	477,900
Prosecutor	85,500	85,500	85,500	85,500
Finance	779,465	755,000	867,945	867,945
Information Technology	549,590	535,690	692,390	692,390
Police Administration	536,725	530,370	577,875	577,875
Police Support Services	1,843,800	1,817,012	2,231,100	2,231,100
Police Investigations	637,290	632,210	678,250	678,250
Police Operation	2,478,700	2,401,300	2,750,000	2,750,000
Library	815,450	97,000	813,601	870,050
Fire Administration	803,910	788,044	938,160	938,160
Fire Operations	4,335,350	4,144,200	4,154,750	4,154,750
Field Ops-Vehicle Maint.	442,760	439,800	479,210	479,210
Field Ops-Grounds Maint.	683,990	683,690	727,190	727,190
Field Ops-Buildings Maint.	632,000	631,950	833,450	833,450
Building Inspection	441,500	396,800	402,500	402,500
Field Operations-Streets	893,100	874,300	917,600	917,600
Transportation	375,000	360,000	390,000	390,000
Community Services	760,380	597,050	767,880	767,880
Non-Profit	54,000	62,000	62,000	62,000
Recreation	2,028,060	(258,000)	1,478,535	2,128,660
Teen Council	232,770	225,050	246,570	246,570
City Promotion	521,150	518,550	566,150	566,150
Economic Development	1,145,175	(190,000)	955,000	1,155,775
Planning and Engineering	311,275	294,493	322,975	322,975
Emp. Development Relations	87,000	73,700	87,000	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	877,500
Grant Funds	686,598	576,900	553,176	553,176
Public Safety Sales Tax	3,721,450	2,974,718	3,546,955	3,546,955
Other Special Revenue Funds	139,030	130,159	128,080	128,080
Area Agency on Aging Fund	553,482	544,486	604,522	604,522
Comm. Dev. Block Grants	325,000	2,000	323,000	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	709,000
G.O. Const. 2010	388,568	387,068	388,568	388,568
G.O. Water 2011	200,000	199,728	406,285	406,285
G.O. Street 2011	590,500	587,973	1,194,500	1,194,500
G.O. Bonds Fire	269,100	268,350	272,700	272,700
G.O. Bonds 2019	251,500		669,250	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	408,060
Wastewater Treatment Fund	8,420,404	7,452,248	8,013,509	8,013,509
Sewer Fund	1,772,535	1,415,743	1,952,390	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
Expenditures/Expenses by Department
Fiscal Year 2020

* 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