

RESOLUTION NO. 2391

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF  
TOLLESON, MARICOPA COUNTY, ARIZONA, ADOPTING THE FINAL  
BUDGET FOR FISCAL YEAR 2019-2020.**

**WHEREAS**, in accordance with the provisions of the Arizona Revised Statutes ("A.R.S.") Title 42, Chapter 17, Article 3, the 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 of Tolleson; and

**WHEREAS**, in accordance with A.R.S. §§ 42-17101 through 42-17105 and following due public notice, the Council met on May 28, 2019 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 May 28, 2019 in the City Hall Complex 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 2019-2020 fiscal year budget for the City and the related tax levies; and

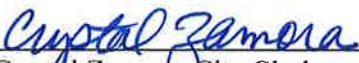
**WHEREAS**, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. § 42-17051(A).

**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 2019-2020 attached hereto are adopted and approved as the budget.

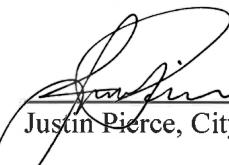
**PASSED AND ADOPTED** by the Council of the City of Tolleson at a special meeting held on May 28, 2019.

  
\_\_\_\_\_  
Anna Tovar, Mayor

ATTEST:

  
\_\_\_\_\_  
Crystal Zamora, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Justin Pierce, City Attorney  
051719 CZ

**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	900,000	0	1,325,123
2020 Reduction for Amounts Not Available:	E 11								
LESS: <u>Amounts for Future Debt Retirement:</u>									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**

- 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

2019	2020
\$ 77,150,947	\$ 76,796,734
77,150,947	76,796,734
17,659,266	16,776,479
\$ 59,491,681	\$ 60,020,255
\$ 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**

	<b>2019</b>	<b>2020</b>
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 <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	\$ 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) <b>Current</b> 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) <b>Current</b> 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		
<b>GENERAL FUND</b>				
<b>Local taxes</b>				
City Sales Taxes	\$ 17,500,000	\$ 19,000,000	\$ 19,750,000	
Franchise Taxes	18,000	18,000	20,000	
<b>Licenses and permits</b>				
Business Licenses	85,000	75,000	75,000	
Building Permits	375,000	460,000	460,000	
<b>Intergovernmental</b>				
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	
<b>Charges for services</b>				
Building Plan Review Fees	320,000	400,000	400,000	
Other Services	717,947	703,146	812,751	
<b>Fines and forfeits</b>				
Traffic Fines	160,000	180,000	180,000	
Other Fines	9,000	9,000	9,000	
<b>Interest on investments</b>				
Interest Earnings	95,000	240,000	240,000	
<b>In-lieu property taxes</b>				
In-lieu property taxes	606,000	603,000	603,000	
<b>Contributions</b>				
Voluntary contributions	25,000	25,000	25,000	
CAP	20,000	20,000	20,000	
<b>Miscellaneous</b>				
Sale/Rental Property	77,000	69,000	72,000	
Miscellaneous	257,100	298,267	282,000	
<b>Total General Fund</b>	<b>\$ 21,877,884</b>	<b>\$ 23,713,250</b>	<b>\$ 24,678,795</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 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	
<b>DEBT SERVICE FUNDS</b>					
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		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
<b>Total Debt Service Funds</b>	<b>\$ 960,075</b>	<b>\$ 972,750</b>	<b>\$ 1,013,450</b>		
<b>CAPITAL PROJECTS FUNDS</b>					
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		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
<b>Total Capital Projects Funds</b>	<b>\$ 12,335,077</b>	<b>\$ 11,888,284</b>	<b>\$ 801,189</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 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**

<b>FUND</b>	<b>OTHER FINANCING</b> 2020		<b>INTERFUND TRANSFERS</b> 2020	
	<b>SOURCES</b>	<b>(USES)</b>	<b>IN</b>	<b>(OUT)</b>
<b>GENERAL FUND</b>				\$ 425,123
	\$ _____	\$ _____	\$ _____	\$ 425,123
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ 425,123
<b>SPECIAL REVENUE FUNDS</b>				
Grants	\$ _____	\$ _____	\$ 10,500	\$ _____
Area Agency on Aging	\$ _____	\$ _____	\$ 414,623	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Special Revenue Funds</b>	\$ _____	\$ _____	\$ 425,123	\$ _____
<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>				
Sewer Fund	\$ _____	\$ _____	\$ _____	\$ 900,000
Waste Water Fund	\$ _____	\$ _____	\$ 900,000	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ 900,000	\$ 900,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ _____	\$ _____	\$ 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
<b>GENERAL FUND</b>				
Mayor/Council	\$ 460,500	\$ _____	\$ 416,100	\$ 485,200
City Management	727,500	605,160	760,000	
Public Affairs Administration	428,395	389,100	490,370	
Housing Services	801,400	516,880	948,020	
City Clerk	340,162	294,050	360,620	
Human Resources	519,165	513,472	661,525	
City Magistrate	213,400	183,520	266,850	
Court Administration	492,100	310,500	477,900	
Prosecutor	85,500	85,500	85,500	
Finance	779,465	755,000	867,945	
Information Technology	549,590	535,690	692,390	
Police Administration	536,725	530,370	577,875	
Police Support Services	1,843,800	1,817,012	2,231,100	
Police Investigations	637,290	632,210	678,250	
Police Operation	2,478,700	2,401,300	2,750,000	
Library	815,450	97,000	813,601	870,050
Fire Administration	803,910	788,044	938,160	
Fire Operations	4,335,350	4,144,200	4,154,750	
Field Ops-Vehicle Maint.	442,760	439,800	479,210	
Field Ops-Grounds Maint.	683,990	683,690	727,190	
Field Ops-Buildings Maint.	632,000	631,950	833,450	
Building Inspection	441,500	396,800	402,500	
Field Operations-Streets	893,100	874,300	917,600	
Transportation	375,000	360,000	390,000	
Community Services	760,380	597,050	767,880	
Non-Profit	54,000	8,000	62,000	62,000
Recreation	2,028,060	(258,000)	1,478,535	2,128,660
Teen Council	232,770	225,050	246,570	
City Promotion	521,150	518,550	566,150	
Economic Development	1,145,175	(190,000)	955,000	1,155,775
Planning and Engineering	311,275	294,493	322,975	
Emp. Development Relations	87,000	73,700	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
<b>Total General Fund</b>	<b>\$ 33,265,662</b>	<b>\$ 500,000</b>	<b>\$ 30,942,988</b>	<b>\$ 31,143,465</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	740,000	720,000	877,500	
Grant Funds	686,598	576,900	553,176	
Public Safety Sales Tax	3,721,450	2,974,718	3,546,955	
Other Special Revenue Funds	139,030	130,159	128,080	
Area Agency on Aging Fund	553,482	544,486	604,522	
Comm. Dev. Block Grants	325,000	2,000	323,000	
<b>Total Special Revenue Funds</b>	<b>\$ 6,165,560</b>	<b>\$ 4,948,263</b>	<b>\$ 6,033,233</b>	
<b>DEBT SERVICE FUNDS</b>				
G.O. Bonds 2006	\$ 3,047,000	\$ 3,046,750	\$ 1,583,000	
P.S. Sales Tax	711,000	709,000	709,000	
G.O. Const. 2010	388,568	387,068	388,568	
G.O. Water 2011	200,000	199,728	406,285	
G.O. Street 2011	590,500	587,973	1,194,500	
G.O. Bonds Fire	269,100	268,350	272,700	
G.O. Bonds 2019	251,500		669,250	
<b>Total Debt Service Funds</b>	<b>\$ 5,457,668</b>	<b>\$ 5,198,869</b>	<b>\$ 5,223,303</b>	
<b>CAPITAL PROJECTS FUNDS</b>				
City Hall Construction Fund	\$ 11,515,000	\$ (500,000)	\$ 400,000	\$ 11,000,000
Construction Fund	951,558			734,924
<b>Total Capital Projects Funds</b>	<b>\$ 12,466,558</b>	<b>\$ (500,000)</b>	<b>\$ 400,000</b>	<b>\$ 11,734,924</b>
<b>PERMANENT FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 9,231,150	\$ _____	\$ 7,746,708	\$ 12,287,850
Sanitation and Trash Fund	371,410	370,600	408,060	
Wastewater Treatment Fund	8,420,404	7,452,248	8,013,509	
Sewer Fund	1,772,535	1,415,743	1,952,390	
<b>Total Enterprise Funds</b>	<b>\$ 19,795,499</b>	<b>\$ 16,985,299</b>	<b>\$ 22,661,809</b>	
<b>INTERNAL SERVICE FUNDS</b>				
Contingency	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 77,150,947</b>	<b>\$ 58,475,419</b>	<b>\$ 76,796,734</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**  
**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
<b>GENERAL FUND</b>	163.79	\$ 11,934,050	\$ 2,238,500	\$ 2,748,000	\$ 1,782,840	\$ 18,703,390
<b>SPECIAL REVENUE FUNDS</b>						
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
<b>Total Special Revenue Funds</b>	8.31	\$ 1,408,672	\$ 1,306,871	\$ 112,000	\$ 74,794	\$ 2,902,337
<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 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
<b>Total Enterprise Funds</b>	42.90	\$ 3,076,600	\$ 379,000	\$ 692,000	\$ 479,030	\$ 4,626,630
<b>INTERNAL SERVICE FUND</b>		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	215.00	\$ 16,419,322	\$ 3,924,371	\$ 3,552,000	\$ 2,336,664	\$ 26,232,357