

**OFFICIAL BUDGET FORMS**

**CITY OF TOLLESON**

**Fiscal Year 2022**

**CITY OF TOLLESON**

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## RESOLUTION NO. 2458

**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 2021-2022; 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 2021-2022.

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 2021-2022 Annual Budget for the City of Tolleson on the 8th day of June, 2021 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 22nd day of June, 2021, 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. 2458) 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.

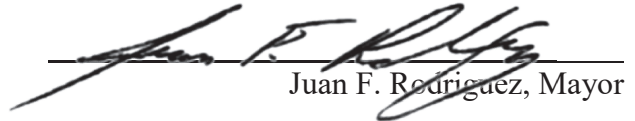
Section 4. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made for the appropriation for contingencies. The transfers of any sums within any specific appropriation may be made only upon the approval of the City Council.

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.

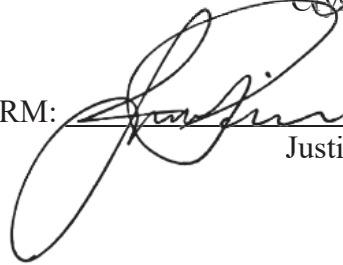
Section 6. The Statements and Schedules of the Tentative Budget are as follows: Schedule A, B, C, D, E, F and G.

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 11th day of May, 2021.

  
\_\_\_\_\_  
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 2022**

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	
2021	E	1	36,106,085	6,391,102	5,139,961	16,154,291	0	25,273,545	0	89,064,984
2021	E	2	26,066,620	5,492,117	4,474,881	1,064,250	0	17,273,625	0	54,371,493
2022		3	35,828,699	5,946,218	1,776,073	17,686,187	0	27,340,357	0	88,577,534
2022	B	4	4,280,110							4,280,110
2022	B	5			2,825,100					2,825,100
2022	C	6	29,767,318	17,833,308	478,380	21,153,250	0	18,154,475	0	87,386,731
2022	D	7	0	0	0	0	0	0	0	0
2022	D	8	0	0	0	0	0	0	0	0
2022	D	9	879,535	507,737	0	0	0	150,000	0	1,537,272
2022	D	10	507,737	879,535	0	0	0	150,000	0	1,537,272
2022		11								
LESS:										0
										0
										0
										0
										0
2022		12	70,247,925	23,407,728	5,079,553	38,839,437	0	45,494,832	0	183,069,475
2022	E	13	42,800,905	17,516,616	4,107,136	19,235,149	0	25,444,253	0	109,104,059

**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

	2021	2022
1	\$ 89,064,984	\$ 109,104,059
2		
3	89,064,984	109,104,059
4		
5	\$ 89,064,984	\$ 109,104,059
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 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>4,096,387</u>	\$ <u>4,280,110</u>
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	\$ <u>4,096,387</u>	\$ <u>4,280,110</u>
B. Secondary property taxes	<u>4,613,000</u>	<u>2,825,100</u>
C. Total property tax levy amounts	\$ <u>8,709,387</u>	\$ <u>7,105,210</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,096,387</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,096,387</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,613,000</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>4,613,000</u>	
C. Total property taxes collected	\$ <u>8,709,387</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6584</u>	<u>1.6551</u>
(2) Secondary property tax rate	<u>1.8675</u>	<u>1.0925</u>
(3) Total city/town tax rate	<u>3.5259</u>	<u>2.7476</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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Taxes	\$ 22,000,000	\$ 23,500,000	\$ 24,500,000
Franchise Taxes	20,000	20,000	20,000
<b>Licenses and permits</b>			
Business Licenses	75,000	75,000	75,000
Building Permits	460,000	460,000	460,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	1,060,113	1,060,113	961,869
State Sales Tax	757,157	757,157	865,586
LTAf	19,250	19,250	19,250
<b>Charges for services</b>			
Building Plan Review Fees	300,000	300,000	300,000
Other Services	870,509	897,309	918,613
<b>Fines and forfeits</b>			
Traffic Fines	180,000	180,000	180,000
Other Fines	9,000		
<b>Interest on investments</b>			
Interest Earnings	250,000	170,000	170,000
<b>In-lieu property taxes</b>			
In-lieu property taxes	603,000	603,000	603,000
<b>Contributions</b>			
Voluntary contributions	25,000	2,255,500	175,000
CAP	20,000	2,000	
<b>Miscellaneous</b>			
Sale/Rental Property	72,000	72,000	72,000
Miscellaneous	307,000	389,000	447,000
<b>Total General Fund</b>	<b>\$ 27,028,029</b>	<b>\$ 30,760,329</b>	<b>\$ 29,767,318</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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue Fund	\$	\$	\$
Highway Users Gas Tax	488,425	488,425	490,406
Auto in Lieu	328,991	328,991	341,868
Miscellaneous		500	500
	\$ 817,416	\$ 817,916	\$ 832,774
 Grant Fund	 \$ 730,555	 \$ 127,000	 \$ 11,178,530
	\$ 730,555	\$ 127,000	\$ 11,178,530
 Public Safety Sales Tax Fund	 \$ 3,560,000	 \$ 4,007,000	 \$ 4,150,000
	\$ 3,560,000	\$ 4,007,000	\$ 4,150,000
 Other Special Revenue Funds	 \$ 112,000	 \$ 93,000	 \$ 93,000
	\$ 112,000	\$ 93,000	\$ 93,000
 Area Agency on Aging Fund	 \$ 189,469	 \$ 178,710	 \$ 189,469
	\$ 189,469	\$ 178,710	\$ 189,469
 Comm. Dev. Block Grant Fund	 \$ 350,000	 \$ 250,000	 \$ 350,000
	\$ 350,000	\$ 250,000	\$ 350,000
 AZ Cares Fund	 \$	 \$	 \$ 1,039,535
	\$	\$	\$ 1,039,535
	\$	\$	\$
	\$	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 5,759,440</b>	<b>\$ 5,473,626</b>	<b>\$ 17,833,308</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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>72,694,498</u>	\$ <u>52,123,060</u>	\$ <u>87,386,731</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 2022**

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 507,737
			879,535	
<b>Total General Fund</b>	\$	\$	\$ 879,535	\$ 507,737
<b>SPECIAL REVENUE FUNDS</b>				
Area Agency on Aging	\$	\$	\$ 507,737	\$
AZ Cares Act				879,535
<b>Total Special Revenue Funds</b>	\$	\$	\$ 507,737	\$ 879,535
<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	\$	\$	\$	\$ 150,000
Waste Water Fund			150,000	
<b>Total Enterprise Funds</b>	\$	\$	\$ 150,000	\$ 150,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 1,537,272	\$ 1,537,272

**CITY OF TOLLESON  
Expenditures/Expenses by Fund  
Fiscal Year 2022**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2021</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2022</b>
<b>GENERAL FUND</b>				
Mayor/Council	\$ 522,100	\$	\$ 519,300	\$ 798,600
City Management	680,950		673,900	562,300
Public Affairs Administration	529,470		474,920	593,470
Housing Services	782,630		501,080	809,780
City Clerk	387,300		332,312	420,200
Employee Resources	615,725		614,273	642,325
City Magistrate	264,400		236,350	274,650
Court Administration	462,450		386,700	491,700
Prosecutor	85,500		85,500	85,500
Finance	898,170		881,320	954,550
Information Technology	837,000		829,200	883,300
Police Administration	551,650		551,373	586,000
Police Support Services	2,558,100		2,342,550	2,563,500
Police Investigations	677,200		677,110	745,200
Police Operation	2,511,400		2,511,300	2,498,000
Library	925,500		819,296	1,146,000
Fire Administration	986,060		907,550	1,027,700
Fire Operations	3,812,450		3,811,279	4,138,950
Aquatics Center				615,000
Field Ops-Vehicle Maint.	526,400		511,500	569,650
Field Ops-Grounds Maint.	773,140		751,160	550,840
Field Ops-Buildings Maint.	876,700		876,200	1,138,800
Building Inspection	393,500		332,145	466,600
Field Operations-Streets	919,450		905,300	987,950
Transportation	490,000		300,000	490,000
Human Services	789,800	5,000	599,700	931,500
Non-Profit	62,000		62,000	62,000
Recreation	2,248,500		1,722,800	2,027,350
Teen Council	265,440		199,540	232,140
City Promotion	557,600		104,500	560,600
Economic Development	1,169,350		1,108,648	1,228,000
Planning and Engineering	340,775		339,814	326,750
Emp. Development Relations	87,000		87,000	87,000
Capital Outlay	8,036,000	385,000	921,000	12,305,000
Contingency	750,000	(657,625)	90,000	1,000,000
<b>Total General Fund</b>	<b>\$ 36,373,710</b>	<b>\$ (267,625)</b>	<b>\$ 26,066,620</b>	<b>\$ 42,800,905</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 866,500	\$	\$ 656,600	\$ 873,000
Grant Funds	730,555	33,625	646,670	11,178,530
Public Safety Sales Tax	3,124,455	299,000	3,134,500	4,085,000
Other Special Revenue Funds	155,805		141,770	172,880
Area Agency on Aging Fund	646,162	45,000	472,577	697,206
AZ Cares Grant/American Rescue P		140,000	135,000	160,000
Comm. Dev. Block Grants	350,000		305,000	350,000
<b>Total Special Revenue Funds</b>	<b>\$ 5,873,477</b>	<b>\$ 517,625</b>	<b>\$ 5,492,117</b>	<b>\$ 17,516,616</b>
<b>DEBT SERVICE FUNDS</b>				
P.S. Sales Tax	\$ 628,667	\$	\$ 628,667	\$ 624,400
G.O. Const. 2010	388,568		388,568	388,868
G.O. Water 2011	405,369		405,369	405,471
G.O. Street 2011	1,193,331		1,193,331	1,193,934
G.O. Bonds 2019	860,250		859,000	843,250
G.O. Bonds 2020	832,488		832,488	395,325
G.O. Bonds 2020 WWT	167,458		167,458	52,778
G.O. Bonds 2020 Fire	663,830			203,110
<b>Total Debt Service Funds</b>	<b>\$ 5,139,961</b>	<b>\$</b>	<b>\$ 4,474,881</b>	<b>\$ 4,107,136</b>
<b>CAPITAL PROJECTS FUNDS</b>				
City Hall Construction Fund	\$ 10,500,000	\$	\$ 564,250	\$ 11,000,000
Construction Fund	904,291		500,000	3,235,149
Construction Fund 2021	5,000,000	(250,000)		5,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 16,404,291</b>	<b>\$ (250,000)</b>	<b>\$ 1,064,250</b>	<b>\$ 19,235,149</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 14,498,500	\$	\$ 7,866,250	\$ 14,305,700
Sanitation and Trash Fund	390,300		389,020	422,800
Wastewater Treatment Fund	8,206,955		7,086,369	8,628,573
Sewer Fund	2,177,790		1,931,986	2,087,180
<b>Total Enterprise Funds</b>	<b>\$ 25,273,545</b>	<b>\$</b>	<b>\$ 17,273,625</b>	<b>\$ 25,444,253</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>\$ 89,064,984</b>	<b>\$</b>	<b>\$ 54,371,493</b>	<b>\$ 109,104,059</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 2022**

<b>FUND</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
<b>GENERAL FUND</b>	167.39	\$ 12,695,650	\$ 1,950,750	\$ 3,046,000	\$ 2,082,605	\$ 19,775,005
<b>SPECIAL REVENUE FUNDS</b>						
Impound	0.50	\$ 31,000	\$ 5,000	\$ 8,500	\$ 4,710	\$ 49,210
Grants	1.00	105,600	23,575	23,000	26,685	178,860
Public Safety		1,526,000	1,750,000			3,276,000
Judicial Collection	1.00	51,000	7,000	23,000	6,670	87,670
Area Agency on Aging	6.81	327,500	40,000	54,000	44,230	465,730
<b>Total Special Revenue Funds</b>	<b>9.31</b>	<b>\$ 2,041,100</b>	<b>\$ 1,825,575</b>	<b>\$ 108,500</b>	<b>\$ 82,295</b>	<b>\$ 4,057,470</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 Fund	13.90	\$ 1,105,000	\$ 140,000	\$ 245,000	\$ 174,200	\$ 1,664,200
Sanitation Fund	0.45	41,000	7,500	11,000	8,500	68,000
Waste Water Treatment Fund	23.50	1,784,000	235,000	400,000	261,000	2,680,000
Sewer Fund	3.95	345,000	55,000	75,000	65,500	540,500
<b>Total Enterprise Funds</b>	<b>41.80</b>	<b>\$ 3,275,000</b>	<b>\$ 437,500</b>	<b>\$ 731,000</b>	<b>\$ 509,200</b>	<b>\$ 4,952,700</b>
<b>INTERNAL SERVICE FUND</b>						
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>218.50</b>	<b>\$ 18,011,750</b>	<b>\$ 4,213,825</b>	<b>\$ 3,885,500</b>	<b>\$ 2,674,100</b>	<b>\$ 28,785,175</b>