

**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).

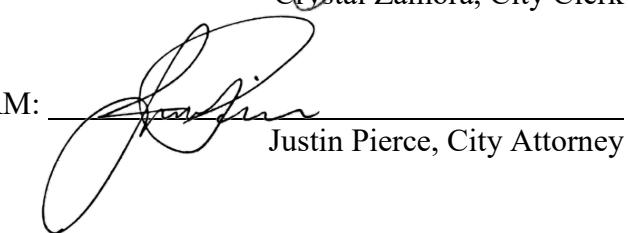
**NOW, THEREFORE, BE IT RESOLVED** that the said summary schedule of estimated revenues and expenditures/expenses as shown on Schedules A through G inclusive for Fiscal Year 2023 attached hereto as Exhibit A are hereby adopted and approved as the budget of the City of Tolleson.

**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  
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***	E 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
Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures	E 11								
Maintained for Future Debt Retirement									0
Maintained for Future Capital Projects									0
Maintained for Future Financial Stability									0
									0
2023 Total Financial Resources Available	E 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
\$ 109,104,059	\$ 165,420,011
109,104,059	165,420,011
\$ 109,104,059	\$ 165,420,011
\$	\$

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**

	<b>2022</b>	<b>2023</b>
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 <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	\$ 4,280,110	\$ 4,398,457
<u>Property tax judgment</u>	\$ 4,280,110	\$ 4,398,457
B. Secondary property taxes	\$ 2,825,110	\$ 3,017,000
<u>Property tax judgment</u>	\$ 2,825,110	\$ 3,017,000
C. Total property tax levy amounts	\$ 7,105,220	\$ 7,415,457
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 4,280,110	\$ 4,280,110
(2) Prior years' levies	\$ 4,280,110	\$ 4,280,110
(3) Total primary property taxes	\$ 4,280,110	\$ 4,280,110
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,825,110	\$ 2,825,110
(2) Prior years' levies	\$ 2,825,110	\$ 2,825,110
(3) Total secondary property taxes	\$ 2,825,110	\$ 2,825,110
C. Total property taxes collected	\$ 7,105,220	\$ 7,105,220
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.6551	1.5894
<u>Property tax judgment</u>	1.6551	1.5894
(2) Secondary property tax rate	1.0925	1.0902
<u>Property tax judgment</u>	1.0925	1.0902
(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
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 24,500,000	\$ 29,000,000	\$ 30,000,000
Francise Tax	50,000	50,000	50,000
<b>Licenses and permits</b>			
Business Licenses	75,000	100,000	100,000
Building Permits	460,000	460,000	460,000
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Traffic Fines	180,000	120,000	120,000
Library Fines		2,000	
<b>Interest on investments</b>			
LGIP Earnings	20,000	12,000	12,000
PFM Investment Earnings	150,000	100,000	100,000
<b>In-lieu property taxes</b>			
In-Lieu Taxes	603,000	601,500	601,500
<b>Contributions</b>			
Voluntary contributions	25,000	25,000	25,000
<b>Miscellaneous</b>			
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
<b>Total General Fund</b>	\$ 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
<b>Special Revenue Funds</b>			
Highway Users Revenue Fund	\$ 832,774	\$ 832,574	\$ 914,374
Auto Lieu Tax	341,868	341,868	341,665
Highway Users Gas Tax	490,406	490,406	572,409
LGIP Earnings	500	300	300
Grants Fund	\$ 11,178,530	\$ 144,217	\$ 43,086,925
	\$ 11,178,530	\$ 144,217	\$ 43,086,925
Public Safety Fund	\$ 4,150,000	\$ 7,022,000	\$ 7,737,000
Sales Tax	3,950,000	6,875,000	7,600,000
Prisoner Revenue		15,000	10,000
Miscellaneous	200,000	132,000	127,000
Other Special Revenue Funds	\$ 93,000	\$ 85,700	\$ 85,700
Charges for Services	57,500	59,500	59,500
Fees	35,000	26,000	26,000
LGIP Earnings	500	200	200
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
	\$	\$	\$
<b>Total Special Revenue Funds</b>	<b>\$ 17,833,308</b>	<b>\$ 8,999,850</b>	<b>\$ 54,268,468</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 2023**

\* 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**

\* 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**

\* 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**

<b>Fund</b>	<b>Other financing 2023</b>		<b>Interfund transfers 2023</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				\$ 632,827
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ 632,827
<b>Special Revenue Funds</b>				
Area Agency on Aging	\$ _____	\$ _____	\$ 632,827	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Special Revenue Funds</b>	\$ _____	\$ _____	\$ 632,827	\$ _____
<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>				
Waste Water Treatment Fund	\$ _____	\$ _____	\$ 150,000	\$ _____
Sewer 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>	\$ _____	\$ _____	\$ 782,827	\$ 782,827

**City of Tolleson  
Expenditures/Expenses by Fund  
Fiscal year 2023**

\* 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 2023**

- \* 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**

<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>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>General Fund</b>	191.26	\$ 15,326,025	\$ 2,799,000	\$ 3,018,000	\$ 2,339,035	\$ 23,482,060
<b>Special Revenue Funds</b>						
Public Safety		\$ 1,525,000	\$ 3,750,000	\$ 63,000	\$ 49,170	\$ 5,275,000
Area Agency on Aging	6.64	\$ 396,000	\$ 49,500	\$ 37,250	\$ 21,527	\$ 557,670
Other Special Revenue Funds	1.50	\$ 132,190	\$ 19,938	\$ 100,250	\$ 70,697	\$ 210,905
<b>Total Special Revenue Funds</b>	8.14	\$ 2,053,190	\$ 3,819,438	\$ 100,250	\$ 70,697	\$ 6,043,575
<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	13.85	\$ 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
<b>Total Enterprise Funds</b>	44.10	\$ 4,008,500	\$ 437,500	\$ 696,000	\$ 513,500	\$ 5,655,500
<b>Internal Service Funds</b>		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>Total all Funds</b>	243.50	\$ 21,387,715	\$ 7,055,938	\$ 3,814,250	\$ 2,923,232	\$ 35,181,135