

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. 2530

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, ADOPTING THE FINAL BUDGET AND ESTABLISHING THE EXPENDITURE LIMITATION FOR THE CITY OF TOLLESON FOR FISCAL YEAR 2024.

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 (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; and

WHEREAS, in accordance with said chapter of said title and following due public notice, the Council met 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), 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, the required publication (May 19, 2023 and May 26, 2023), 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 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), 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 Fiscal Year 2024 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 BY THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, as follows:

Section 1. The statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted and approved as the City's official final budget for fiscal year beginning July 1, 2023 and ending June 30, 2024, including the establishment of the expenditure limitation for such fiscal year, in the amount of \$188,769,614.

Section 2. 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 3. 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 13th day of June, 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 RESOLUTION NO. 2530

JUNE 13, 2023

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EXHIBIT A

TO

RESOLUTION NO. 2530

[Schedules A thru G]

See following pages.

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
\$ 165,420,011	\$ 188,769,614	
165,420,011	188,769,614	
\$ 165,420,011	\$ 188,769,614	
\$	\$	

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

	2023	2024
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 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	\$ 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) Current 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) Current 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
General Fund			
Local taxes			
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
Licenses and permits			
Business License	100,000	72,000	72,000
Business Permits	460,000	530,000	500,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Traffic Fines	120,000	125,000	125,000
Interest on investments			
Investment Earnings	112,000	860,000	1,000,000
Miscellaneous			
Miscellaneous	3,485,173	106,254	430,200
Total General Fund	\$ 39,368,410	\$ 38,635,123	\$ 39,634,360

* 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
Special revenue funds			
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
Total special revenue funds	\$ 54,268,468	\$ 8,907,300	\$ 63,023,554

* 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
Debt service funds			
Sales Tax	\$ 620,000	\$ 620,000	\$ 626,000
			311,550
	\$ 620,000	\$ 620,000	\$ 937,550
Total debt service funds	\$ 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
Enterprise funds			
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>
Total enterprise funds	<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
Total all funds	\$ <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)
General Fund				
AAA/CDBG	\$	\$	\$	\$ 740,000
Debt Service				2,000,000
Total General Fund	\$	\$	\$	\$ 2,740,000
Special revenue funds				
General Fund	\$	\$	\$ 740,000	\$
Total special revenue funds	\$	\$	\$ 740,000	\$
Debt service funds				
General Fund	\$	\$	\$ 2,000,000	\$
Total debt service funds	\$	\$	\$ 2,000,000	\$
Capital projects funds				
Aquatic Center GO Bonds	\$ 21,000,000	\$	\$	\$
Total capital projects funds	\$ 21,000,000	\$	\$	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Wastewater	\$	\$	\$ 190,000	\$
Sewer				190,000
Total enterprise funds	\$	\$	\$ 190,000	\$ 190,000
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 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
General Fund				
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
Total General Fund	\$ 51,485,750	\$	\$ 41,102,660	\$ 53,967,875
Special revenue funds				
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
Total special revenue funds	\$ 55,358,701	\$	\$ 8,214,000	\$ 65,092,474
Debt service funds				
Debt Service	\$ 4,129,932	\$	\$ 4,129,932	\$ 5,597,075
Total debt service funds	\$ 4,129,932	\$	\$ 4,129,932	\$ 5,597,075
Capital projects funds				
Aquatics	\$ 21,000,000	\$	\$	\$ 21,000,000
Total capital projects funds	\$ 21,000,000	\$	\$	\$ 21,000,000
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$ 33,445,628	\$	\$ 28,428,784	\$ 43,112,190
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 165,420,011	\$	\$ 81,875,376	\$ 188,769,614

* 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
General Fund	184.0	\$ 17,070,500	\$ 2,106,800	\$ 3,228,100	\$ 1,399,515	\$ 23,804,915
Special revenue funds						
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
Total special revenue funds	39.5	\$ 3,404,600	\$ 2,108,350	\$ 878,900	\$ 1,077,890	\$ 7,469,740
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
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
Total enterprise funds	43.0	\$ 4,236,500	\$ 494,500	\$ 696,000	\$ 515,500	\$ 5,942,500
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	266.5	\$ 24,711,600	\$ 4,709,650	\$ 4,803,000	\$ 2,992,905	\$ 37,217,155