

Official Budget Forms

City of Tolleson

Fiscal year 2025

City of Tolleson

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Fiscal year 2025

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RESOLUTION NO. 2560

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 FISCAL YEAR 2025; 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 2025.

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, 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 Fiscal Year 2025 Annual Budget for the City of Tolleson on the 11th day of June, 2024 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: 840 6967 9194), and will further meet for the purpose of making tax levies on the 25th day of June, 2024, 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: 840 6967 9194).

Section 3. The estimates of revenues and expenses and the notice, Resolution No. 2560, may be found at the City Library and the City administrative offices, located at 9055 West Van Buren Street, Tolleson, Arizona 85353 in the Tolleson Civic Center.

Section 4. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made from the appropriation for contingencies. The transfers of any sums within any specific appropriation on Schedule E 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 14th day of May, 2024.

Juan F. Rodriguez, Mayor
Juan F. Rodriguez, Mayor (May 15, 2024 10:36 PDT)

Juan F. Rodriguez, Mayor

ATTEST: Crystal Zamora
Crystal Zamora (May 15, 2024 10:36 PDT)

Crystal Zamora, City Clerk

APPROVED AS TO FORM: JP
Justin Pierce (May 15, 2024 11:01 PDT)

Justin Pierce, City Attorney

EXHIBIT A
TO
RESOLUTION NO. 2560

[Schedules A thru G]

See following pages.

City of Tolleson
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	53,967,875	65,092,474	5,597,075	21,000,000	0	43,112,190	0	188,769,614
2024	Actual expenditures/expenses**	E	2	37,971,324	9,672,200	4,085,900	0	0	22,401,700	0	74,131,124
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	66,998,125	12,469,211	669,076	0	0	35,089,881	0	115,226,293
2025	Primary property tax levy	B	4	4,798,134							4,798,134
2025	Secondary property tax levy	B	5			3,663,800					3,663,800
2025	Estimated revenues other than property taxes	C	6	41,000,850	63,014,164	620,200	0	0	34,222,275	0	138,857,489
2025	Other financing sources	D	7	0	0	0	21,000,000	0	0	0	21,000,000
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	751,650	2,000,000	0	0	194,000	0	2,945,650
2025	Interfund Transfers (out)	D	10	2,751,650	0	0	0	0	194,000	0	2,945,650
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability			30,000,000							30,000,000
											0
											0
											0
2025	Total financial resources available		12	80,045,459	76,235,025	6,953,076	21,000,000	0	69,312,156	0	253,545,716
2025	Budgeted expenditures/expenses	E	13	51,007,715	65,400,754	6,335,145	21,000,000	0	54,320,500	0	198,064,114

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

2024	2025
\$ 188,769,614	\$ 198,064,114
188,769,614	198,064,114
\$ 188,769,614	\$ 198,064,114
\$	\$

☐ 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 2025

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>5,393,083</u>	\$ <u>5,732,933</u>
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	\$ <u>4,572,690</u>	\$ <u>4,798,134</u>
Property tax judgment		
B. Secondary property taxes	<u>3,219,850</u>	<u>3,663,800</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>7,792,540</u>	\$ <u>8,461,934</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,222,971</u>	
(2) Prior years' levies	<u>20,000</u>	
(3) Total primary property taxes	\$ <u>3,242,971</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,296,988</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>2,296,988</u>	
C. Total property taxes collected	\$ <u>5,539,959</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.5724</u>	<u>1.5194</u>
Property tax judgment		
(2) Secondary property tax rate	<u>1.1072</u>	<u>1.1602</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.6796</u>	<u>2.6796</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 <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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
City Sales Tax	\$ 32,400,660	\$ 33,402,861	\$ 33,245,000
Franchise Tax	20,000	29,000	17,000
In-Leiu Tax	601,500	605,439	621,500
Licenses and permits			
Business License	72,000	72,100	79,000
Business Permits	500,000	606,000	400,000
Intergovernmental			
Urban Revenue Sharing	1,314,000	1,763,000	1,314,000
State Slaes Tax	1,207,000	1,120,000	1,200,000
LTAF	18,300	18,332	18,300
Grants	96,100	164,751	240,750
Charges for services			
Building Plan Review	300,000	325,000	250,000
Zoning Fees	90,000	63,600	15,000
Other Charges for Service	1,459,600	1,428,700	1,458,600
Fines and forfeits			
Traffic Fines	125,000	147,700	158,500
Interest on investments			
Investment Earnings	1,000,000	1,868,597	1,543,200
Miscellaneous			
Miscellaneous	430,200	210,000	440,000
Total General Fund	\$ 39,634,360	\$ 41,825,080	\$ 41,000,850

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway Users Revenue Fund	\$ 836,500	\$ 832,000	\$ 860,000
Grants	53,212,830		53,733,110
Impound	17,000	18,300	10,000
Public Safety Dedicated Tax	8,360,000	7,989,000	8,105,000
Judicial Collection Fund	66,800	68,000	78,000
AAA/CDBG	530,424		228,054
	\$ 63,023,554	\$ 8,907,300	\$ 63,014,164
Total special revenue funds	\$ 63,023,554	\$ 8,907,300	\$ 63,014,164

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Debt service funds			
Taxes	\$ 620,000	\$ 610,000	\$ 620,200
	\$ 620,000	\$ 610,000	\$ 620,200
Total debt service funds	\$ 620,000	\$ 610,000	\$ 620,200

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Enterprise funds			
Water	\$ 8,752,000	\$ 8,640,600	\$ 8,545,300
Sanitation	478,600	458,900	464,800
Wastewater	20,529,000	5,600,000	23,561,175
Sewer	1,885,000	880,400	1,651,000
	<u>\$ 31,644,600</u>	<u>\$ 15,579,900</u>	<u>\$ 34,222,275</u>
Total enterprise funds	\$ 31,644,600	\$ 15,579,900	\$ 34,222,275

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Total all funds	\$ <u>134,922,514</u>	\$ <u>66,922,280</u>	\$ <u>138,857,489</u>

City of Tolleson
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
AAA/CDBG	\$	\$	\$	751,650
Debt Service				2,000,000
Total General Fund	\$	\$	\$	2,751,650
Special revenue funds				
General Fund	\$	\$	751,650	\$
Total special revenue funds	\$	\$	751,650	\$
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	\$	\$	194,000	\$
Sewer				194,000
Total enterprise funds	\$	\$	194,000	194,000
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 21,000,000	\$	\$ 2,945,650	\$ 2,945,650

City of Tolleson
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Mayor and Council	\$ 881,100	\$	\$ 783,600	\$ 882,500
City Management	543,750		485,000	569,465
Public Affairs	826,900		826,500	925,250
Housing Services	859,350		581,800	873,950
City Clerk	445,400		421,700	438,450
Employee Resources	974,525		843,300	1,014,500
City Magistrate	275,850		247,100	274,150
Court Administration	533,400		443,100	601,600
Prosecutor	85,500		85,500	108,000
Finance	1,576,450		1,558,600	1,846,250
Information Technology	1,427,700		1,224,800	1,943,900
Police Admin	755,000		749,000	1,110,050
Police Communications	2,252,600		1,994,700	2,380,200
Police Field Operations	4,548,150		4,069,800	4,260,950
Library	1,600,300		1,390,900	1,669,200
Fire Administration	1,172,800		1,038,500	1,203,600
Fire Operations	4,318,200		4,173,900	4,132,600
Emergency Preparedness	378,700		247,400	470,500
Aquatics	1,487,000		162,100	1,525,000
Field Ops - Vehicles	607,350		555,500	640,400
Field Ops - Grounds	632,550		453,600	485,700
Field Ops - Building	1,307,900		1,236,924	1,650,600
Building Inspection	561,400		561,200	618,750
Field Ops - Streets	1,304,150		939,300	1,395,300
Transportation	450,000		258,700	450,000
Human Services	1,044,800		729,900	1,086,600
Park Maintenance	1,051,200		306,300	1,040,750
Non-Profit	62,000		60,000	62,000
Parks and Recreation	2,119,800		1,574,200	2,250,100
Teen Council	205,040		168,500	225,150
City Promotion	610,450		572,000	631,450
Economic Development	1,235,600		820,600	1,234,350
Planning and Engineering	492,150		463,200	542,450
Employee Development	87,000		87,000	107,000
Capital Outlay	15,253,810		7,857,100	10,357,000
Contingency	2,000,000		-	2,000,000
Total General Fund	\$ 53,967,875	\$	\$ 37,971,324	\$ 51,007,715
Special revenue funds				
HURF	\$ 1,185,000	\$	\$ 1,182,000	\$ 1,370,000
Grants	53,212,830		468,600	53,712,830
Impound	49,000		42,500	49,000
Public Safety Dedicated Tax	9,256,000		7,130,100	9,161,000
Judicial Collections	120,420		104,400	128,220
AAA/CDBG	1,269,224		744,600	979,704
Total special revenue funds	\$ 65,092,474	\$	\$ 9,672,200	\$ 65,400,754
Debt service funds				
Debt Service	\$ 5,597,075	\$	\$ 4,085,900	\$ 6,335,145
Total debt service funds	\$ 5,597,075	\$	\$ 4,085,900	\$ 6,335,145
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	\$ 18,042,740	\$	\$ 8,454,700	\$ 18,684,200
Sanitation	503,350		420,800	498,100
Wastewater	21,220,800		11,911,800	28,718,000
Sewer	3,345,300		1,614,400	6,420,200
Total enterprise funds	\$ 43,112,190	\$	\$ 22,401,700	\$ 54,320,500
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 188,769,614	\$	\$ 74,131,124	\$ 198,064,114

* 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 2025

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2024	2024	2024	2025
NA	\$	\$	\$	\$
Department total	\$	\$	\$	\$

List department:

[illegible]

List department:

[illegible]

* 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 2025

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2025	2025	2025	2025	2025	2025
General Fund	187.0	\$ 17,599,200	\$ 2,992,200	\$ 4,160,700	\$ 389,365	\$ 25,141,465
Special revenue funds						
AAA/Grants	7.5	\$ 413,700	\$ 50,430	\$ 64,700	\$ 50,740	\$ 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	\$ 3,407,300	\$ 2,107,580	\$ 877,900	\$ 1,076,960	\$ 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	\$ 1,326,700	\$ 147,000	\$ 228,800	\$ 160,200	\$ 1,862,700
WWTP/Sewer	31.0	2,923,300	342,000	463,200	351,300	4,079,800
Total enterprise funds	43.0	\$ 4,250,000	\$ 489,000	\$ 692,000	\$ 511,500	\$ 5,942,500
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	269.5	\$ 25,256,500	\$ 5,588,780	\$ 5,730,600	\$ 1,977,825	\$ 38,553,705