

RESOLUTION NO.: 20-1479

**A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF ELOY,
PINAL COUNTY, ARIZONA ADOPTING THE FISCAL YEAR 2020 - 2021
ANNUAL BUDGET FOR THE CITY OF ELOY.**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1- 5, Arizona Revised Statutes (A.R.S.), the City Council did, on June 8, 2020, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also 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 Eloy; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on June 29, 2020, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

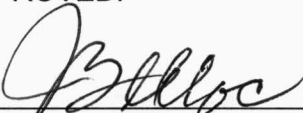
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on July 13, 2020, at the office of the Council Chambers for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

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

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City of Eloy for the fiscal year 2020-2021.

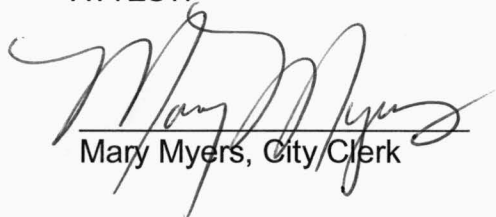
Passed by the Mayor and Council of the City of Eloy, Arizona, this 29th day of June, 2020.

APPROVED:



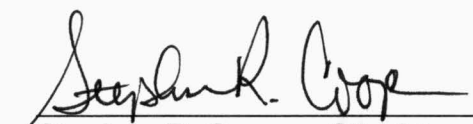
Joel G. Belloc, Mayor

ATTEST:



Mary Myers, City Clerk

APPROVED AS FORM:



Stephen R. Cooper, City Attorney

OFFICIAL BUDGET FORMS

CITY OF ELOY

Fiscal Year 2021

CITY OF ELOY
TABLE OF CONTENTS
Fiscal Year 2021

[Resolution for the Adoption of the Budget](#)

[Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses](#)

[Schedule B—Tax Levy and Tax Rate Information](#)

[Schedule C—Revenues Other Than Property Taxes](#)

[Schedule D—Other Financing Sources/\(Uses\) and Interfund Transfers](#)

[Schedule E—Expenditures/Expenses by Fund](#)

[Schedule F—Expenditures/Expenses by Department \(as applicable\)](#)

[Schedule G—Full-Time Employees and Personnel Compensation](#)

CITY OF ELOY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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
2020	E	1	12,569,750	13,729,455	0	9,615,415	3,350	6,681,325	0	42,599,295
2020	E	2	10,975,738	4,747,307	0	2,549,475	0	6,206,268	0	24,478,789
2021		3	15,217,845	4,296,875		3,172,050	130,000	5,964,850		28,781,620
2021	B	4	1,158,050							1,158,050
2021	B	5								0
2021	C	6	12,169,715	15,772,210	0	110,500	1,000	5,877,620	0	33,931,045
2021	D	7	0	0	0	0	0	0	0	0
2021	D	8	0	0	0	0	0	0	0	0
2021	D	9	0	80,000	0	7,550,000	3,150	315,000	0	7,948,150
2021	D	10	7,945,000	3,150	0	0	0	0	0	7,948,150
2021		11								
LESS:										0
										0
										0
2021		12	20,600,610	20,145,935	0	10,832,550	134,150	12,157,470	0	63,870,715
2021	E	13	13,600,610	18,145,935	0	10,832,550	4,150	6,192,620	0	48,775,865

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

	2020	2021
1	\$ 42,599,295	\$ 48,775,865
2		
3	42,599,295	48,775,865
4		
5	\$ 42,599,295	\$ 48,775,865
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 ELOY
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,178,632</u>	\$ <u>1,228,986</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>1,132,865</u>	\$ <u>1,158,050</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>1,132,865</u>	\$ <u>1,158,050</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,096,632</u>	
(2) Prior years' levies	<u>20,750</u>	
(3) Total primary property taxes	\$ <u>1,117,382</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>1,117,382</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.0867</u>	<u>1.0566</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.0867</u>	<u>1.0566</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 ELOY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
CITY SALES TAX	\$ 5,465,250	\$ 5,301,293	\$ 5,004,950
FRANCHISE FEE	149,250	148,850	151,250
Licenses and permits			
BUILDING PERMITS	315,000	299,250	315,000
LICENSES AND PERMITS	46,250	45,325	26,250
Intergovernmental			
STATE SALES TAX	1,850,325	1,901,822	1,747,670
URBAN REVENUE SHARING	2,335,035	2,435,035	2,800,360
AUTO LIEU TAX	1,100,425	1,135,425	1,015,735
INTERNGOVER FLORENCE JUDGE	44,000	44,000	44,000
Charges for services			
RECREATION FEES	32,600	29,666	45,150
RENTS AND LEASES	12,500	12,500	12,500
PLAN AND ZONING FEES	65,000	63,050	73,500
Fines and forfeits			
COURT FINES	300,000	330,000	350,000
LIBRARY FINES	2,100	1,785	3,900
Interest on investments			
INTEREST INCOME	395,000	435,125	194,900
In-lieu property taxes			
Contributions			
Voluntary contributions			

CITY OF ELOY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Miscellaneous			
FIRE DISTRICT REVENUE	60,000	60,000	60,000
CCA PASS THRU REVENUE-ELOY	127,500	126,225	129,000
CCA PASS THRU REVENUE-LA PALMA	85,000	143,500	145,000
POLICE REVENUE	8,100	6,885	7,000
OTHER MISCELLANEOUS REVENUE	43,550	221,250	43,550
Total General Fund	\$ 12,436,885	\$ 12,740,985	\$ 12,169,715

* 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.

SPECIAL REVENUE FUNDS

HIGHWAY USER REVENUE	\$ 1,435,385	\$ 1,406,677	\$ 1,293,255
PINAL 1/2 CENT SALES TAX	785,000	745,750	750,000
MISCELLANEOUS HURF REVENUE	17,500	16,250	28,000
STREETS ONE-TIME	226,500	249,150	210,000
	\$ 2,464,385	\$ 2,417,827	\$ 2,281,255
LTAf	\$ 225	\$ 175	\$ 200
ECONOMIC/COMMUNITY DEVOLPMENT	225,750	207,690	200,750
GRANTS	8,016,645	1,282,663	12,357,870
JCEF	12,000	9,840	12,000
	\$ 8,254,620	\$ 1,500,368	\$ 12,570,820
POLICE IMPOUND FEE	\$ 35,000	\$ 9,800	\$ 20,000
POLICE SAFETY EQUIPMENT	3,500	4,200	3,500
CEMETERY	95,500	81,175	95,000
AIRPORT	173,200	169,736	177,635
	\$ 307,200	\$ 264,911	\$ 296,135

CITY OF ELOY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
REGIONAL TRANSPORTATION (RTA)	\$ 300,000	\$	\$ 600,000
COURT RECOVERY	16,000	14,880	24,000
	\$ 316,000	\$ 14,880	\$ 624,000
Total Special Revenue Funds	\$ 11,342,205	\$ 4,197,987	\$ 15,772,210

* 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.

DEBT SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

CAPITAL PROJECTS FUNDS

PARKS IMPACT FEE	\$ 5,200	\$ 2,080	\$ 5,750
LIBRARY IMPACT FEE	250		
	\$ 5,450	\$ 2,080	\$ 5,750
POLICE IMPACT FEE	\$ 46,000	\$ 39,560	\$ 54,000
WATER IMPACT FEE	16,000	6,400	17,500
SEWER IMPACT FEE	11,000	4,290	12,500
STREETS IMPACT FEE	20,750	5,603	20,750
	\$ 93,750	\$ 55,853	\$ 104,750
Total Capital Projects Funds	\$ 99,200	\$ 57,933	\$ 110,500

* 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 ELOY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
<u>PERPETUAL CARE</u>	\$ 200	\$ 190	\$ 1,000
	\$ <u>200</u>	\$ <u>190</u>	\$ <u>1,000</u>
Total Permanent Funds	\$ <u>200</u>	\$ <u>190</u>	\$ <u>1,000</u>
ENTERPRISE FUNDS			
<u>WATER FUND</u>	\$ 2,784,165	\$ 2,770,244	\$ 2,791,915
<u>SEWER FUND</u>	1,367,375	1,340,028	1,415,545
<u>SANITATION FUND</u>	1,569,785	1,554,087	1,670,160
	\$ <u>5,721,325</u>	\$ <u>5,664,359</u>	\$ <u>5,877,620</u>
Total Enterprise Funds	\$ <u>5,721,325</u>	\$ <u>5,664,359</u>	\$ <u>5,877,620</u>
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>29,599,815</u>	\$ <u>22,661,453</u>	\$ <u>33,931,045</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.

* 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 ELOY
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
TRANSFER TO CAPITAL PROJECTS FUND	\$	\$	\$	\$ 450,000
TRANSFER TO POLICE FACILITY				7,100,000
TRANSFER TO WATER FUND				315,000
TRANSFER TO GRANTS FUND				80,000
Total General Fund	\$	\$	\$	\$ 7,945,000
SPECIAL REVENUE FUNDS				
TRANSFER FROM GENERAL FUND-GRANTS	\$	\$	\$ 80,000	\$
TRANSFER TO PERPETUAL CARE-CEMETERY				3,150
Total Special Revenue Funds	\$	\$	\$ 80,000	\$ 3,150
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
TRANSFER FROM GENERAL FUND-POLICE FACILITY	\$	\$	\$ 7,100,000	\$
TRANSFER FROM GENERAL FUND-CAPITAL PROJECTS			450,000	
Total Capital Projects Funds	\$	\$	\$ 7,550,000	\$
PERMANENT FUNDS				
TRANSFER FROM CEMETERY	\$	\$	\$ 3,150	\$
Total Permanent Funds	\$	\$	\$ 3,150	\$
ENTERPRISE FUNDS				
TRANSFER FROM GENERAL FUND-WATER	\$	\$	\$ 315,000	\$
Total Enterprise Funds	\$	\$	\$ 315,000	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 7,948,150	\$ 7,948,150

CITY OF ELOY
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
CITY COUNCIL	\$ 197,230	\$	\$ 189,341	\$ 236,290
HUMAN RESOURCES	248,475		238,536	253,075
GIS	142,735		131,316	138,430
ANIMAL CONTROL	177,965		126,355	198,920
CITY CLERK	467,085		425,047	525,460
CITY MAGISTRATE	396,815		257,930	490,840
CITY MANAGER	359,860		327,473	367,645
FINANCE	879,520		703,616	892,365
CITY ATTORNEY	154,845		153,297	154,845
COMMUNITY DEVELOPMENT	826,820		669,724	861,220
PARKS MAINTENANCE	486,895		467,419	497,880
RECREATION PROGRAMS	660,300		561,255	739,790
LIBRARY	353,955		300,862	306,675
RECREATION ADMINISTRATION	421,940		417,721	443,085
POLICE ADMINISTRATION	1,193,000		1,025,980	1,285,405
POLICE-FIELD OPERATIONS	3,386,995		3,149,905	3,553,330
VEHICLE MAINTENANCE	250,960		230,883	257,635
FACILITY MAINTENANCE	356,860		328,311	352,870
P.W. ADMINISTRATION	317,405		269,794	278,250
CONTINGENCY	903,490		614,373	1,305,000
DEBT/OTHER	386,600		386,600	461,600
Total General Fund	\$ 12,569,750	\$	\$ 10,975,738	\$ 13,600,610
SPECIAL REVENUE FUNDS				
STREETS	\$ 3,270,085	\$	\$ 3,008,478	\$ 2,654,830
STREETS ONE -TIME	526,500			1,010,000
LTAf	10,625			10,750
ECONOMIC/COMMUN. DEVELOP FUND	725,750		108,000	750,000

GRANTS	8,391,645		1,258,747	12,437,870
JCEF	115,000		3,770	116,000
REGIONAL TRANSPORTATION	300,000			600,000
AIRPORT	173,200		155,880	377,635
CEMETERY	92,350		74,804	91,850
POLICE IMPOUND	100,000		13,250	65,000
POLICE OFFICER SAFETY	8,300		2,324	8,000
COURT RECOVERY FUND	16,000		122,055	24,000
Total Special Revenue Funds	\$ 13,729,455	\$	\$ 4,747,307	\$ 18,145,935
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
CAPITAL PROJECTS	\$ 2,257,000	\$	\$ 406,260	\$ 1,758,000
PARKS IMPACT FEE	65,200			79,750
LIBRARY IMPACT FEE	965		965	
POLICE IMPACT FEE	816,000		220,000	929,000
WATER IMPACT FEE	342,000			357,500
SEWER IMPACT FEE	412,250			419,500
STREETS IMPACT FEE	122,000			188,800
POLICE FACILITY	5,600,000		1,344,000	7,100,000
Total Capital Projects Funds	\$ 9,615,415	\$	\$ 2,549,475	\$ 10,832,550
PERMANENT FUNDS				
PERPETUAL CARE	\$ 3,350	\$	\$	\$ 4,150
Total Permanent Funds	\$ 3,350	\$	\$	\$ 4,150
ENTERPRISE FUNDS				
WATER	\$ 3,384,165	\$	\$ 3,079,590	\$ 3,106,915
SEWER	1,367,375		1,312,680	1,415,545
SANITATION	1,929,785		1,813,998	1,670,160
Total Enterprise Funds	\$ 6,681,325	\$	\$ 6,206,268	\$ 6,192,620
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 42,599,295	\$	\$ 24,478,789	\$ 48,775,865

* 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 ELOY
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
ALL DEPARTMENTS ARE BUDGETED OUT OF ONE FUND.	\$ _____	\$ _____	\$ _____	\$ _____
Department Total	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
Department Total	\$ _____	\$ _____	\$ _____	\$ _____
List Department:				
Department Total	\$ _____	\$ _____	\$ _____	\$ _____

* 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 ELOY
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	99.20	\$ 5,836,315	\$ 1,188,985	\$ 1,486,845	\$ 590,935	\$ 9,103,080
SPECIAL REVENUE FUNDS						
STREETS	13.05	\$ 586,670	\$ 71,690	\$ 195,120	\$ 86,350	\$ 939,830
GRANTS-GITEM/HITDA/TOLTEC	2.25	171,475	35,370	28,545	21,565	256,955
AIRPORT	0.05	2,865	350	500	230	3,945
Total Special Revenue Funds	15.35	\$ 761,010	\$ 107,410	\$ 224,165	\$ 108,145	\$ 1,200,730
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	9.55	\$ 489,110	\$ 59,770	\$ 150,650	\$ 51,630	\$ 751,160
SEWER	4.05	212,125	25,925	65,270	21,220	324,540
SANITATION	3.00	113,395	13,855	29,990	16,915	174,155
Total Enterprise Funds	17	\$ 814,630	\$ 99,550	\$ 245,910	\$ 89,765	\$ 1,249,855
INTERNAL SERVICE FUND						
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	131.15	\$ 7,411,955	\$ 1,395,945	\$ 1,956,920	\$ 788,845	\$ 11,553,665