

CITY OF TOLLESON

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the City of Tolleson City Council will conduct a **PUBLIC HEARING** on **Tuesday, June 24, 2014** beginning at **7:00 P.M.**, City of Tolleson, City Hall Complex, 9555 West Van Buren Street, Tolleson, Arizona 85353, for the purpose of hearing:

1. The City of Tolleson Annual Budget for Fiscal Year 2014-2015.

Summary Schedule of estimated Revenues and Expenditures/Expenses for Fiscal Year 2014-2015.

2. The City of Tolleson Property Tax Levy for Fiscal Year 2014-2015.

The Annual Budget and Property Tax Levy for Fiscal Year 2014-2015 may be reviewed at the Finance Department in City Hall Monday thru Friday from 8:00 AM to 5:00 PM.

Notice Given By: Chris Hagen
Tolleson City Clerk
May 23, 2014

Published in the: Arizona Republic Southwest
Friday, June 6, 2014
Friday, June 13, 2014

INSTRUCTIONS

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:

CITY/TOWN OF TOLLESON

2. Select the Budget Year

2015

Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

OFFICIAL BUDGET FORMS

CITY/TOWN OF TOLLESON

Fiscal Year 2015

CITY/TOWN OF TOLLESON

TABLE OF CONTENTS

Fiscal Year 2015

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—Not Applicable

Schedule G—Full-Time Employees and Personnel Compensation

CITY/TOWN OF TOLLESON

Resolution for the Adoption of the Budget

Fiscal Year 2015

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

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, 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/Town Council would meet on _____, _____, at the office of the Council 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/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

CITY/TOWN OF TOLLESON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 15,632,434	\$ 14,193,576	\$ 7,000,000	Primary: \$ 2,960,084	\$ 14,919,902	\$	\$	\$	\$ 3,937,650	\$ 20,942,336	\$ 16,172,261
2. Special Revenue Funds	5,767,631	5,146,713	4,212,736	Secondary:	4,065,036			1,937,650		10,215,422	6,399,219
3. Debt Service Funds Available	5,423,370	5,423,370	1,131,606	3,229,000	744,620			938,785		6,044,011	5,416,010
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	5,423,370	5,423,370	1,131,606	3,229,000	744,620			938,785		6,044,011	5,416,010
6. Capital Projects Funds	19,327,622	8,081,378	9,996,900		3,136,185			2,000,000	282,785	14,850,300	14,623,263
7. Permanent Funds											
8. Enterprise Funds Available	15,069,074	13,919,233	6,455,000		13,708,271			250,000	906,000	19,507,271	14,726,478
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	15,069,074	13,919,233	6,455,000		13,708,271			250,000	906,000	19,507,271	14,726,478
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 61,220,131	\$ 46,764,270	\$ 28,796,242	\$ 6,189,084	\$ 36,574,014	\$	\$	\$ 5,126,435	\$ 5,126,435	\$ 71,559,340	\$ 57,337,231

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 or voter-approved alternative expenditure limitation

	2014	2015
1. Budgeted expenditures/expenses	\$ 61,220,131	\$ 57,337,231
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	61,220,131	57,337,231
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 61,220,131	\$ 57,337,231
6. EEC or voter-approved alternative expenditure limitation	\$ 61,220,131	\$ 57,337,231

* Includes Expenditure/Expense Adjustments Approved in 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 in this column 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/TOWN OF TOLLESON
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,850,467</u>	\$ <u>3,019,418</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>2,850,400</u>	\$ <u>2,960,084</u>
B. Secondary property taxes	<u>3,212,750</u>	<u>3,229,000</u>
C. Total property tax levy amounts	\$ <u>6,063,150</u>	\$ <u>6,189,084</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>2,557,945</u>	
(2) Prior years' levies	<u>10,000</u>	
(3) Total primary property taxes	\$ <u>2,567,945</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,212,750</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,212,750</u>	
C. Total property taxes collected	\$ <u>5,780,695</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7811</u>	<u>1.8309</u>
(2) Secondary property tax rate	<u>1.9800</u>	<u>1.9148</u>
(3) Total city/town tax rate	<u>3.7611</u>	<u>3.7457</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>0</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/TOWN OF TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 11,840,000	\$ 11,900,000	\$ 12,340,000
Franchise Taxes	20,000	20,000	20,000
Licenses and permits			
Business Licenses	67,000	78,000	78,000
Building Permits	200,000	185,000	200,000
Intergovernmental			
Urban Revenue Sharing	730,192	730,192	792,266
State Sales Tax	565,538	565,538	591,396
Charges for services			
Building Plan Review Fees	110,000	110,000	110,000
Other Services	63,740	79,490	58,650
Fines and forfeits			
Traffic Fines	140,000	140,000	150,000
Other Fines	9,000	9,000	9,000
Interest on investments			
Interest Earnings	9,000	5,645	6,000
In-lieu property taxes			
In-lieu property taxes	380,000	380,000	390,000
Contributions			
Voluntary contributions	25,000	25,535	25,000
Miscellaneous			
Sale/Rental Property	26,340	21,340	21,340
Miscellaneous	229,250	123,535	128,250
Total General Fund	\$ 14,415,060	\$ 14,373,275	\$ 14,919,902

* 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/TOWN OF TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund	\$	\$	\$
Highway Users Gas Tax	369,200	350,000	389,744
Auto in Lieu	218,165	214,025	231,425
Miscellaneous	40		
	\$ 587,405	\$ 564,025	\$ 621,169
Transportation Fund	\$	\$	\$
Transportation Fund	115,000	115,000	400,000
	\$ 115,000	\$ 115,000	\$ 400,000
Grants Fund	\$	\$	\$
	337,655	266,707	436,853
	\$ 337,655	\$ 266,707	\$ 436,853
Public Safety Sales Tax Fund	\$	\$	\$
	1,606,400	1,603,275	1,903,200
	\$ 1,606,400	\$ 1,603,275	\$ 1,903,200
Other Special Revenue Funds	\$	\$	\$
	153,600	142,100	148,100
	\$ 153,600	\$ 142,100	\$ 148,100
Community Service Fund	\$	\$	\$
	11,000	18,000	18,000
	\$ 11,000	\$ 18,000	\$ 18,000
Area Agency on Aging Fund	\$	\$	\$
	186,531	186,645	187,714
	\$ 186,531	\$ 186,645	\$ 187,714
Comm. Dev. Block Grants Fund	\$	\$	\$
	320,000		350,000
	\$ 320,000		\$ 350,000
Total Special Revenue Funds	\$ 3,317,591	\$ 2,895,752	\$ 4,065,036

* 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/TOWN OF TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>35,707,501</u>	\$ <u>31,190,922</u>	\$ <u>36,574,014</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/TOWN OF TOLLESON
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$ 3,937,650
Total General Fund	\$	\$	\$	\$ 3,937,650
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund	\$	\$	\$ 300,000	\$
Transportation Fund			600,000	
Grants			9,156	
Other Special Revenue			395,000	
Community Service			400,000	
Area Agency on Aging			233,494	
Total Special Revenue Funds	\$	\$	\$ 1,937,650	\$
DEBT SERVICE FUNDS				
Water Bonds 2011	\$	\$	\$ 80,000	\$
Bond Series D Fund			858,785	
Total Debt Service Funds	\$	\$	\$ 938,785	\$
CAPITAL PROJECTS FUNDS				
Impact Fees Fund	\$	\$	\$	\$ 282,785
Paseo de Luces Fund			2,000,000	
Total Capital Projects Funds	\$	\$	\$ 2,000,000	\$ 282,785
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$ 236,000
Sanitation and Trash Fund			250,000	
Wastewater Treatment Fund				420,000
Sewer Fund				250,000
Total Enterprise Funds	\$	\$	\$ 250,000	\$ 906,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 5,126,435	\$ 5,126,435

CITY/TOWN OF TOLLESON
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor/Council	\$ 298,580	\$	\$ 297,599	\$ 292,742
City Management	658,253		607,816	648,568
Public Affairs Administration				156,422
City Clerk	377,376		268,416	406,334
Human Resources	431,507		312,126	369,254
City Magistrate	496,633		474,218	524,386
Prosecutor	76,395		49,176	61,500
Finance	575,449		532,997	597,654
Information Technology	294,934		267,652	313,898
Police Administration	259,316		218,939	223,282
Police Dispatching	896,233		708,395	734,290
Police Investigations	556,975		508,468	570,787
Police Field Operations	2,567,236		2,429,065	2,824,199
Library	411,048	16,685	369,356	503,416
Fire Administration	234,456		151,866	166,389
Fire Operations	3,407,860		3,328,729	3,436,301
Field Operations-Vehicle Maint.	260,522		192,546	285,284
Field Operations-Grounds Maint.	460,570		420,912	505,506
Field Operation-Buildings Maint.	460,563	(16,685)	376,693	490,589
Building Inspection	337,808		296,225	349,453
Non-Profit	25,000		24,000	25,100
Recreation	334,772		362,740	464,891
Boys and Girls Club	147,475		144,382	148,271
Economic Development	414,449	150,000	549,935	431,052
Planning and Engineering	376,024		369,834	290,193
Employment Development	75,500		58,221	75,500
Capital Outlay	397,500		301,478	627,000
Contingency	650,000		571,792	650,000
Total General Fund	\$ 15,482,434	\$ 150,000	\$ 14,193,576	\$ 16,172,261
SPECIAL REVENUE FUNDS				
Transportation	\$ 280,000	\$	\$ 280,000	\$ 657,740
Streets	1,655,873		1,500,745	1,294,388
Grants Fund	344,156	74,000	341,671	567,746
Public Safety Sales Tax Fund	2,030,886		1,962,140	2,052,900
Other Special Revenue Funds	541,616		400,597	640,927
Community Service Fund	341,038		322,418	414,310
Area Agency on Aging Fund	371,562		339,142	421,208
Comm. Dev. Block Grants	352,500	(224,000)		350,000
Total Special Revenue Funds	\$ 5,917,631	\$ (150,000)	\$ 5,146,713	\$ 6,399,219
DEBT SERVICE FUNDS				
Debt Svc. - G.O. Bonds 2006	\$ 906,600	\$	\$ 906,600	\$ 762,600
Debt Svc. - P.S. Sales Tax	708,565		708,565	707,313
Debt Svc. - G.O. Const 2010	388,570		388,570	388,567
Debt Svc. - G.O. Water 2011	75,000		75,000	75,000
Debt Svc. - G.O. Street 2011	220,020		220,020	220,720
Debt Svc. - G.O. Bonds Fire	251,510		251,510	253,010
Debt Svc. - G.O. Series D	2,873,105		2,873,105	3,008,800
Total Debt Service Funds	\$ 5,423,370	\$	\$ 5,423,370	\$ 5,416,010
CAPITAL PROJECTS FUNDS				
Impact Fees Fund	\$ 1,235,000	\$	\$ 1,054,636	\$
Paseo de Luces Fund	8,000,000		4,946,742	5,000,000
Construction Fund	10,500,000	(437,378)	2,050,000	9,623,263
G.O. Bonds 2006 Cap Projects	30,000		30,000	
Total Capital Projects Funds	\$ 19,765,000	\$ (437,378)	\$ 8,081,378	\$ 14,623,263
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 5,922,053	\$ 437,378	\$ 6,207,961	\$ 5,949,274
Sanitation and Trash Fund	534,909	82,375	617,284	568,397
Wastewater Treatment Fund	6,589,028	(82,375)	5,836,747	6,909,867
Sewer Fund	1,585,706		1,257,241	1,298,940
Total Enterprise Funds	\$ 14,631,696	\$ 437,378	\$ 13,919,233	\$ 14,726,478
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 61,220,131	\$	\$ 46,764,270	\$ 57,337,231

* 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/TOWN OF TOLLESON
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	123.72	\$ 9,101,771	\$ 1,392,729	\$ 1,518,225	\$ 948,304	= \$ 12,961,029
SPECIAL REVENUE FUNDS						
Streets	5.42	\$ 307,818	\$ 35,027	\$ 85,785	\$ 54,619	= \$ 483,249
Grants Fund	1.66	130,893	45,627	33,389	24,957	234,866
Other Special Revenue Funds	3.00	201,374	30,699	43,855	26,937	302,865
Community Service Fund	3.69	193,593	31,420	50,500	109,573	385,086
Area Agency on Aging	4.32	198,145	19,813	40,594	24,665	283,217
Total Special Revenue Funds	18.09	\$ 1,031,823	\$ 162,586	\$ 254,123	\$ 240,751	= \$ 1,689,283
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	= \$
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water Fund	9.99	\$ 720,706	\$ 79,382	\$ 143,270	\$ 95,726	= \$ 1,039,084
Sanitation and Trash Fund	3.02	193,968	22,086	58,510	35,444	310,008
Wastewater Treatment Fund	22.51	1,462,484	171,636	280,725	190,892	2,105,737
Sewer Fund	3.67	280,866	31,932	40,115	33,266	386,179
Total Enterprise Funds	39.19	\$ 2,658,024	\$ 305,036	\$ 522,620	\$ 355,328	= \$ 3,841,008
TOTAL ALL FUNDS	181.00	\$ 12,791,618	\$ 1,860,351	\$ 2,294,968	\$ 1,544,383	= \$ 18,491,320