

**CITY OF TOLLESON
SUMMARY OF TENTATIVE BUDGET
AND
PUBLIC NOTICE**

NOTICE IS HEREBY GIVEN that the City of Tolleson City Council will conduct a **PUBLIC HEARING** on **TUESDAY, JUNE 9, 2015** 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. Soliciting comments from interested parties in reference to a Resolution adopting the City of Tolleson Annual Budget for Fiscal Year 2015-2016. A summary of the Estimated Revenues and Expenditures/Expenses for Fiscal Year 2015-2016 and certain tax levy information is attached hereto.

A complete copy of the Tentative Budget for Fiscal Year 2015-2016 may be viewed in the Finance Department at Tolleson City Hall and at the Tolleson Public Library (9555 West Van Buren Street, Tolleson, Arizona 85353).

Notice Given by Crystal Zamora
Tolleson Deputy City Clerk
Friday, May 29, 2015

Published in the Arizona Republic
Friday, May 29, 2015
Friday, June 5, 2015

[Schedule A thru Schedule G Attached]

CITY OF TOLLESON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	16,222,261	6,349,219	5,416,010	14,623,263	0	14,726,478	0	57,337,231
2015	Actual Expenditures/Expenses**	E	15,649,827	5,618,211	5,410,910	12,802,004	0	13,575,351	0	53,056,303
2016	Fund Balance/Net Position at July 1***		6,200,000	4,955,000	939,966	6,077,537		10,800,000		28,972,503
2016	Primary Property Tax Levy	B	3,031,777							3,031,777
2016	Secondary Property Tax Levy	B			3,532,000					3,532,000
2016	Estimated Revenues Other than Property Taxes	C	16,953,921	4,933,155	846,400	145,950	0	14,787,624	0	37,667,050
2016	Other Financing Sources	D	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	2,440,078	830,122	0	0	150,000	0	3,420,200
2016	Interfund Transfers (Out)	D	2,440,078	0	0	230,122	0	750,000	0	3,420,200
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		23,745,620	12,328,233	6,148,488	5,993,365	0	24,987,624	0	73,203,330
2016	Budgeted Expenditures/Expenses	E	19,274,733	8,984,650	5,408,733	190,000	0	15,970,008	0	49,828,124

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

	2015	2016
1.	\$ 57,337,231	\$ 49,828,124
2.		
3.	57,337,231	49,828,124
4.		
5.	\$ 57,337,231	\$ 49,828,124
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 TOLLESON
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,960,084</u>	\$ <u>3,031,777</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>2,960,084</u>	\$ <u>3,031,777</u>
B. Secondary property taxes	<u>3,229,000</u>	<u>3,532,000</u>
C. Total property tax levy amounts	\$ <u>6,189,084</u>	\$ <u>6,563,777</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>2,960,084</u>	
(2) Prior years' levies	<u>11,331</u>	
(3) Total primary property taxes	\$ <u>2,971,415</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,229,000</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,229,000</u>	
C. Total property taxes collected	\$ <u>6,200,415</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8309</u>	<u>1.8344</u>
(2) Secondary property tax rate	<u>1.9148</u>	<u>2.1371</u>
(3) Total city/town tax rate	<u>3.7457</u>	<u>3.9715</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 TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 12,340,000	\$ 13,000,000	\$ 13,750,000
Franchise Taxes	20,000	20,000	20,000
Licenses and permits			
Business Licenses	78,000	78,000	85,000
Building Permits	200,000	200,000	250,000
Intergovernmental			
Urban Revenue Sharing	792,266	792,266	788,017
State Sales Tax	591,396	591,396	625,264
Charges for services			
Building Plan Review Fees	110,000	140,000	170,000
Other Services	58,650	62,249	442,150
Development Fees			21,000
Fines and forfeits			
Traffic Fines	150,000	150,000	160,000
Other Fines	9,000	9,000	9,000
Interest on investments			
Interest Earnings	6,000	4,500	19,500
In-lieu property taxes			
in-lieu property taxes	390,000	390,000	400,000
Contributions			
Voluntary contributions	25,000	25,000	25,000
Miscellaneous			
Sale/Rental Property	21,340	21,340	21,340
Miscellaneous	128,250	153,621	167,650
Total General Fund	\$ 14,919,902	\$ 15,637,372	\$ 16,953,921

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund	\$	\$	\$
Highway Users Gas Tax	389,744	389,744	408,411
Auto in Lieu	231,425	231,425	258,679
Miscellaneous		22,537	
	\$ 621,169	\$ 643,706	\$ 667,090
 Transportation Fund	 \$ 400,000	 \$ 400,000	 \$ 400,000
	\$ 400,000	\$ 400,000	\$ 400,000
 Grants Fund	 \$ 436,853	 \$ 446,877	 \$ 877,326
	\$ 436,853	\$ 446,877	\$ 877,326
 Public Safety Sales Tax Fund	 \$ 1,903,200	 \$ 1,941,153	 \$ 1,992,900
	\$ 1,903,200	\$ 1,941,153	\$ 1,992,900
 Other Special Revenue Funds	 \$ 148,100	 \$ 160,181	 \$ 153,125
	\$ 148,100	\$ 160,181	\$ 153,125
 Community Service Fund	 \$ 18,000	 \$ 20,072	 \$ 55,000
	\$ 18,000	\$ 20,072	\$ 55,000
 Area Agency on Aging Fund	 \$ 187,714	 \$ 177,196	 \$ 187,714
	\$ 187,714	\$ 177,196	\$ 187,714
 Comm. Dev. Block Grants Fund	 \$ 350,000	 \$	 \$ 600,000
	\$ 350,000	\$	\$ 600,000
 Total Special Revenue Funds	 \$ 4,065,036	 \$ 3,789,185	 \$ 4,933,155

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
PERMANENT FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Water Fund	\$ 6,576,000	\$ 6,737,140	\$ 6,702,600
Sanitation and Trash Fund	343,640	357,136	358,950
Wastewater Treatment Fund	5,155,131	4,004,645	6,003,474
Sewer Fund	1,633,500	1,718,670	1,722,600
	\$ 13,708,271	\$ 12,817,591	\$ 14,787,624
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 13,708,271	\$ 12,817,591	\$ 14,787,624

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>36,574,014</u>	\$ <u>35,978,134</u>	\$ <u>37,667,050</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
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$ 2,440,078
Total General Fund	\$	\$	\$	\$ 2,440,078
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund	\$	\$	\$ 600,000	\$
Transportation			300,000	
Grants			3,000	
Other Special Revenue			875,000	
Community Service			350,000	
Area Agency on Aging			312,078	
Total Special Revenue Funds	\$	\$	\$ 2,440,078	\$
DEBT SERVICE FUNDS				
Water Bonds 2011	\$	\$	\$ 77,000	\$
Bond Series D Fund			639,962	
Public Safety Sales Tax Fund			39,795	
GO Bonds Fire Fund			73,365	
Total Debt Service Funds	\$	\$	\$ 830,122	\$
CAPITAL PROJECTS FUNDS				
Impact Fees Fund	\$	\$	\$	\$ 230,122
Total Capital Projects Funds	\$	\$	\$	\$ 230,122
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$ 150,000
Sanitation and Trash Fund			150,000	
Sewer Fund				600,000
Total Enterprise Funds	\$	\$	\$ 150,000	\$ 750,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 3,420,200	\$ 3,420,200

CITY OF TOLLESON
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Mayor/Council	\$ 292,742	\$	\$ 292,721	\$ 312,198
City Management	648,568	60,000	688,546	733,595
Public Affairs Administration	156,422		151,641	175,435
Housing Services				354,700
City Clerk	406,334		404,189	429,591
Human Resources	369,254	30,000	377,544	472,182
City Magistrate	524,386		504,429	528,740
Prosecutor	61,500	4,500	64,500	66,000
Finance	597,654		596,423	613,757
Information Technology	313,898		311,004	382,146
Police Administration	223,282		221,669	322,176
Police Support Services	734,290		733,995	887,730
Police Investigations	570,787		569,366	633,342
Police Operation	2,824,199		2,775,825	2,872,573
Library	503,416	25,000	511,801	579,764
Fire Administration	166,389	156,250	261,629	424,109
Fire Operations	3,436,301	(156,250)	3,280,050	3,414,105
Field Operations-Vehicle Maint.	285,284		285,108	330,105
Field Operations-Grounds Maint.	505,506		504,492	565,846
Field Operation-Buildings Maint.	490,589		489,485	486,308
Building Inspection	349,453		337,675	291,464
Non-Profit	25,100		25,100	26,000
Recreation	464,891		462,157	495,684
Boys and Girls Club	148,271		148,267	151,262
Economic Development	431,052	25,000	456,051	831,806
Planning and Engineering	290,193	25,000	308,449	317,255
Employment Development	75,500		64,200	77,000
Capital Outlay	627,000		381,511	1,092,360
Contingency	650,000	(119,500)	442,000	1,407,500
Total General Fund	\$ 16,172,261	\$ 50,000	\$ 15,649,827	\$ 19,274,733
SPECIAL REVENUE FUNDS				
Transportation	\$ 657,740	\$	\$ 657,740	\$ 657,740
Streets	1,294,388		1,252,241	1,281,339
Grants Fund	567,746	9,500	254,244	880,326
Public Safety Sales Tax	2,052,900		2,020,561	3,766,500
Other Special Revenue Funds	640,927	71,000	655,536	934,417
Community Service Fund	414,310		358,699	364,536
Area Agency on Aging Fund	421,208		419,190	499,792
Comm. Dev. Block Grants	350,000	(130,500)	600,000	600,000
Total Special Revenue Funds	\$ 6,399,219	\$ (50,000)	\$ 5,618,211	\$ 8,984,650
DEBT SERVICE FUNDS				
Debt Svc. - G.O. Bonds 2006	\$ 762,600	\$	\$ 761,750	\$ 674,100
Debt Svc. - P.S. Sales Tax	707,313		705,313	708,813
Debt Svc. - G.O. Const. 2010	388,567		387,067	388,568
Debt Svc. - G.O. Water 2011	75,000		75,000	76,000
Debt Svc. - G.O. Street 2011	220,720		220,470	221,220
Debt Svc. - G.O. Bonds Fire	253,010		252,760	259,132
Debt Svc. - G.O. Series D	3,008,800		3,008,550	3,080,900
Total Debt Service Funds	\$ 5,416,010	\$	\$ 5,410,910	\$ 5,408,733
CAPITAL PROJECTS FUNDS				
Impact Fees Fund	\$	\$	\$	\$
Paseo de Lucas Fund	5,000,000		4,958,741	
Construction Fund	9,623,263		7,843,263	190,000
Total Capital Projects Funds	\$ 14,623,263	\$	\$ 12,802,004	\$ 190,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$ 5,949,274	\$	\$ 5,409,896	\$ 6,112,869
Sanitation and Trash Fund	568,397		539,084	518,231
Wastewater Treatment Fund	6,909,867	(160,000)	6,343,320	7,542,218
Sewer Fund	1,298,940	160,000	1,283,051	1,796,690
Total Enterprise Funds	\$ 14,726,478	\$	\$ 13,575,351	\$ 15,970,008
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 57,337,231	\$	\$ 53,056,303	\$ 49,828,124

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	136.70	\$ 8,308,162	\$ 1,800,228	\$ 1,705,892	\$ 1,024,622	\$ 12,838,904
SPECIAL REVENUE FUNDS						
Streets	6.42	\$ 371,983	\$ 43,829	\$ 92,648	\$ 62,307	\$ 570,767
Impound	1.00	19,240	6,362	9,771	6,879	42,252
Other Special Revenue Funds	2.00	2,137,551	678,458	93,985	150,668	3,060,662
Community Service Fund	2.69	148,861	20,673	52,380	28,271	250,185
Area Agency on Aging	5.81	253,847	25,584	47,196	26,137	352,764
Total Special Revenue Funds	17.92	\$ 2,931,482	\$ 774,906	\$ 295,980	\$ 274,262	\$ 4,276,630
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water Fund	10.59	\$ 802,160	\$ 98,908	\$ 168,731	\$ 123,161	\$ 1,192,960
Sanitation and Trash Fund	2.26	144,311	22,086	55,585	35,825	257,807
Wastewater Treatment Fund	23.61	1,596,998	186,868	334,183	214,770	2,332,819
Sewer Fund	4.42	367,711	49,486	59,324	49,619	526,140
Total Enterprise Funds	40.88	\$ 2,911,180	\$ 357,348	\$ 617,823	\$ 423,375	\$ 4,309,726
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	195.50	\$ 14,150,824	\$ 2,932,482	\$ 2,619,695	\$ 1,722,259	\$ 21,425,260