

CITY OF TOLLESON
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
Fiscal Year 2012-2013

FUND(1)	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2012	ACTUAL EXPENDITURES/EXPENSES** 2012	FUND BALANCE/NET ASSETS*** July 1, 2012	DIRECT PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/EXPENSES 2013
						SOURCES	USES	IN	OUT		
1) General Fund	\$ 13,007,465	\$ 12,579,105	\$ 3,000,000	Primary: \$ 2,505,000	\$ 13,593,881	\$	\$	0	\$ 2,248,080	\$ 16,850,801	\$ 14,508,009
2) Special Revenue Funds	3,710,333	3,638,883	350,000	Secondary:	3,272,695			2,248,080		5,870,775	5,848,592
3) Debt Service Funds	5,076,142	5,824,656	970,000	3,816,145	967,220			75,000		5,828,365	5,397,983
4) Less: Designation For Future Debt Retirement			(420,000)							(420,000)	
5) Total Debt Service Funds	5,076,142	5,824,656	550,000	3,816,145	967,220			75,000		5,408,365	5,397,983
6) Capital Projects Funds	8,367,000	1,668,771	16,810,000	0	177,100					16,987,100	13,770,973
7) Less: Designation For Future Capital Outlay	0		(3,000,000)							(3,000,000)	
8) Capital Projects Funds	8,367,000	1,668,771	13,810,000		177,100					13,987,100	13,770,973
9) Enterprise Funds	14,644,823	12,644,846	5,970,000		12,597,050			150,000	225,000	18,492,050	16,421,833
10) Less: Designation For Future Debt Retirement			(2,000,000)							0	
11) Total Enterprise Funds	14,644,823	12,644,846	3,970,000	0	12,774,150			150,000	225,000	16,669,150	16,421,833
12) Expendable Trust Funds											
13) Nonexpendable Trust Funds											
TOTAL ALL FUNDS	\$ 44,805,763	\$ 36,356,261	\$ 21,680,000	\$ 6,321,145	\$ 30,785,046	\$ 0	\$ 2,473,080	\$ 2,473,080	\$ 2,473,080	\$ 58,786,191	\$ 55,947,390

EXPENDITURE LIMITATION COMPARISON

	2012	2013
1. Budgeted Expenditures/Expenses	\$ 44,805,763	\$ 55,947,390
2. Less: estimated reconciling items		
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items		
4. Less: Estimated Exclusions		
5. Amount subject to the Expenditure Limitation	\$ 44,805,763	\$ 55,947,390
6. BEC or voter-approved Expenditure Limitation	\$ 44,805,763	\$ 55,947,390

* Includes actual expenditures/expenses adjustments approve in current year from Schedule E.

** Includes actual amount 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 Assets amounts except for amounts not spendable for (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of permanent fund).

CITY OF TOLLESON
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
FISCAL YEAR 2013

	<u>2012</u> <u>FISCAL YEAR</u>	<u>2013</u> <u>FISCAL YEAR</u>
1. Maximum allowable primary property tax levy. A.R.S. 42-17051(A)	\$2,380,000	\$2,480,000
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property. A.R.S. 42-17102(A)(18)		
3. Property Tax Levy Amounts		
A. Primary Property Taxes	\$2,380,000	\$2,480,000
B. Secondary Property Taxes	\$3,880,000	\$3,816,145
C. Total Property Tax Levy Amounts	\$6,260,000	\$6,296,145
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) Current year Levy	\$2,380,000	
(2) Prior Year's Levies	\$10,000	
(3) Total Primary Property Taxes	\$2,390,000	
B. Secondary Property Taxes		
(1) Current year Levy	\$3,839,000	
(2) Prior Year's Levies	\$0	
(3) Total Secondary Property Taxes	\$3,839,000	
C. Total Property Taxes Collected	\$6,229,000	
5. Property Tax Rates		
A. City Tax Rate		
(1) Primary Property Tax Rate	1.1232	1.3958
(2) Secondary Property Tax Rate	1.78520	2.11928
(3) Total City Tax Rate	2.9084	3.5151
B. Special Assessment District Rates	0.0000	0.0000

Secondary property tax rates - As of the date the proposed budget was prepared, the City was operating 0 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.

*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
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEAR 2013

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2012	ACTUAL REVENUES 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Local Taxes			
City Sales Taxes	9,200,000	10,500,000	11,120,000
Franchise Taxes	25,000	20,000	20,000
Licenses and Permits			
Business Licenses	62,000	62,000	62,000
Building Permits	100,000	200,000	200,000
Intergovernmental Revenues			
Urban Revenue Sharing	552,400	552,400	668,497
State Sales Tax	495,000	500,000	547,294
Charges for Services			
Building Plan Review Fees	70,000	150,000	150,000
Other Services	39,120	52,560	88,540
Fines and Forfeits			
Traffic Fines	166,000	140,000	140,000
Other Fines	7,000	9,000	9,000
Interest on Investments			
Interest Earnings	5,600	3,800	3,800
In-Lieu Property Taxes	280,000	308,999	305,000
Voluntary Contributions			
Donations	31,000	25,000	25,000
Miscellaneous Revenues			
Sale/Rental Property	125,500	25,500	25,000
Miscellaneous	232,350	229,550	229,750
TOTAL GENERAL FUND	11,390,970	12,778,809	13,593,881
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund			
Highway Users Gas Tax	329,545	320,000	368,336
Auto in Lieu	220,700	220,700	216,977
Miscellaneous	900	100	100
Total Highway Users Revenues Fund	551,145	540,800	585,413

* 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
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEAR 2013

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2012	ACTUAL REVENUES 2012	ESTIMATED REVENUES 2013
Transportation Fund			
Transportation Fund	0	61,105	135,000
Total Transportation Fund	0	61,105	135,000
Grants Fund	267,905	391,246	515,934
Public Safety Sales Tax Fund	1,252,300	1,601,300	1,355,300
Other Special Revenue Funds	163,860	140,960	149,950
Community Service fund	40,000	1,000	0
Area Agency on Aging Fund	186,356	187,034	181,098
Comm. Dev. Block Grants Fund	100,000	71,760	350,000
TOTAL SPECIAL REVENUE FUNDS	2,561,566	2,995,205	3,272,695
DEBT SERVICE FUNDS			
Debt Svc.-G.O. Bonds 2006 Fund	1,000	175	175
Debt Svc.-P.S. Sale Tax Fund	720,450	720,200	720,200
Debt Svc.-G.O. Const. 2010 Fund	380	325	125
Debt Svc.-G.O. Water 2011 Fund			
Debt Svc.-G.O. Bonds Refunded Fund	1,350	125	70
Debt Svc.-G.O. Street 2011 Fund		255,737	60
Debt Svc.-G.O. Bonds Fire Fund	150	70	246,070
Debt Svc.-G.O. Bonds Series D Fund	160	210	210
Debt Svc.-G.O. Bonds 2003 Fund	3,000	310	310
TOTAL DEBT SERVICE FUNDS	726,490	977,152	967,220
CAPITAL PROJECTS FUNDS			
Impact Fees Fund	356,000	137,520	174,000
G. O. Bond 2003 Fund	600	350	600
Construction Fund	4,800	3,500	2,500
Public Safety/City Buildings Fund	100	15,788	
G. O. Bond Issue Series 2006 20% Fund	100	200	
TOTAL CAPITAL PROJECTS FUNDS	361,600	157,358	177,100
ENTERPRISE FUNDS			
Water Fund	5,864,160	7,964,800	6,155,000
Sanitation and Trash Fund	332,660	364,150	364,150
Wastewater Treatment Fund	4,738,400	4,289,500	4,490,400
Sewer Fund	1,546,400	1,587,500	1,587,500
TOTAL ENTERPRISE FUNDS	12,481,620	14,205,950	12,597,050
TOTAL ALL FUNDS	27,522,246	31,114,474	30,607,946

* 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
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2013

FUND	OTHER FINANCING		INTERFUND	
	2013		2013	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				2,248,080
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund			1,288,000	
Transportation Fund			135,000	
Other Special Revenue			664,751	
Area Agency on Aging			160,329	
TOTAL SPECIAL REVENUE FUNDS			2,248,080	
DEBT SERVICE FUNDS				
WATER BONDS 2011			75,000	
ENTERPRISE FUNDS				
Water Fund				75,000
Sanitation and Trash Fund			150,000	
Wastewater Treatment Fund				
Sewer Fund				150,000
TOTAL ENTERPRISE FUNDS			150,000	225,000
TOTAL ALL FUNDS	-		2,473,080	2,473,080

SCHEDULE D

CITY OF TOLLESON
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND TYPES
FISCAL YEAR 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Mayor/Council	270,608		306,867	289,390
City Management	558,486		515,570	600,577
City Clerk	247,424		238,773	272,283
Human Resources	231,940		199,767	398,437
City Magistrate	414,174		425,223	429,245
Finance	422,893		431,604	509,527
Information Technology	235,326		228,172	267,485
Police Administration	228,776		230,777	296,576
Police Dispatching	712,371		711,671	755,478
Police Investigations	491,960		491,397	514,697
Police Field Operations	2,144,699		2,157,653	2,297,937
Library	316,733		327,434	372,735
Fire Administration	155,768		148,621	184,291
Fire Operations	3,046,510		3,030,207	3,094,816
Field Operations-Vehicle Maint.	252,169		247,778	262,318
Field Operations-Grounds Maint.	369,283		373,899	372,748
Field Operation-Buildings Maint.	454,742		427,855	449,225
Building Inspection	334,267		314,770	321,516
Non-Profit	24,300		21,000	25,000
Recreation	280,885		301,681	298,260
Boys and Girls Club	130,000		136,692	143,600
Economic Development	297,185		216,438	434,560
Planning and Engineering	242,586		259,861	346,248
Employment Development	50,500		46,000	70,500
Capital Outlay	488,880		429,395	950,560
Contingency	605,000		360,000	550,000
TOTAL GENERAL FUND	13,007,465	0	12,579,105	14,508,009
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund				
Streets	987,807	0	917,357	1,843,111
Total Highway Users Revenue Fund	987,807	0	917,357	1,843,111
Transportation Fund				
Bus Services	80,000		61,105	270,000
Total Transportation Fund	80,000		61,105	270,000

* 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.

SCHEDULE E (1 of 2)

CITY OF TOLLESON
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND
FISCAL YEAR 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Grants Fund	299,640		379,049	513,134
Public Safety Sales Tax Fund	1,102,753		1,176,090	1,646,054
Other Special Revenue Funds	526,178		482,569	520,664
Community Service Fund	232,321		191,124	364,201
Area Agency on Aging Fund	353,134		350,512	341,428
Comm. Dev. Block Grants Fund	128,500		81,077	350,000
TOTAL SPECIAL REVENUE FUNDS	3,710,333		3,638,883	5,848,592
DEBT SERVICE FUNDS				
Debt Svc.-G.O. Bonds 2006 Fund	1,049,000		1,049,000	951,000
Debt Svc.-P.S. Sale Tax Fund	710,110		710,110	706,610
Debt Svc.-G.O. Const. 2010 Fund	388,568		384,579	388,566
Debt Svc.-G.O. Water 2011 Fund			74,731	74,731
Debt Svc.-G.O. Bonds Refunded Fund	35,900		35,900	825,900
Debt Svc.-G.O. Street 2011 Fund			157,464	219,719
Debt Svc.-G.O. Bonds Fire Fund	244,231		244,231	245,557
Debt Svc.-G.O. Bonds Series D Fund	826,395		998,391	398,900
Debt Svc.-G.O. Bonds 2003 Fund	1,821,938		2,170,250	1,587,000
TOTAL DEBT SERVICE FUNDS	5,076,142		5,824,656	5,397,983
CAPITAL PROJECT FUNDS				
Impact Fees Fund	2,062,000		571,157	2,310,973
G. O. Bond 2003 Fund	370,000		756,000	5,900,000
Construction Fund	5,500,000		100,000	5,500,000
Public Safety/City Buildings Fund	200,000		173,714	25,000
G.O. Bonds 2006 20% Fund	235,000		67,900	35,000
TOTAL CAPITAL PROJECTS FUNDS	8,367,000		1,668,771	13,770,973
ENTERPRISE FUNDS				
Water Fund	7,130,580		5,975,181	8,308,718
Sanitation and Trash Fund	527,349		566,596	566,596
Wastewater Treatment Fund	5,764,586		5,166,848	5,967,818
Sewer Fund	1,222,308		936,221	1,578,701
TOTAL ENTERPRISE FUNDS	14,644,823		12,644,846	16,421,833
EXPENDABLE AND NONEXPENDABLE TRUST FUNDS				
	0		0	0
TOTAL EXPENDABLE AND NONEXPENDABLE FUNDS	0		0	0
TOTAL ALL FUNDS	44,805,763		36,356,261	55,947,390

* 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.

SCHEDULE E (2 of 2)