

**CITY OF TOLLESON**  
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**CITY OF TOLLESON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2019**

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	27,124,618	9,246,544	5,484,933	2,836,086	0	18,365,546	0	63,057,727
2018	Actual Expenditures/Expenses**	E	24,539,875	7,429,913	5,481,583	500,000	0	17,051,565	0	55,002,936
2019	Fund Balance/Net Position at July 1***		20,960,125	3,242,970	732,590	6,077,483		13,455,495		44,468,663
2019	Primary Property Tax Levy	B	3,738,559							3,738,559
2019	Secondary Property Tax Levy	B			4,203,000					4,203,000
2019	Estimated Revenues Other than Property Taxes	C	21,877,884	4,847,267	960,075	12,335,077	0	14,896,775	0	54,917,078
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	363,583	25,212	0	0	600,000	0	988,795
2019	Interfund Transfers (Out)	D	363,583	0	0	25,212	0	600,000	0	988,795
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		46,212,985	8,453,820	5,920,877	18,387,348	0	28,352,270	0	107,327,300
2019	Budgeted Expenditures/Expenses	E	33,265,662	6,165,560	5,457,668	12,466,558	0	19,795,499	0	77,150,947

**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

	2018	2019
1. Budgeted expenditures/expenses	\$ 63,057,727	\$ 77,150,947
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	63,057,727	77,150,947
4. Less: estimated exclusions	6,117,131	17,659,266
5. Amount subject to the expenditure limitation	\$ 56,940,596	\$ 59,491,681
6. EEC expenditure limitation	\$ 61,900,000	\$ 65,200,000

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 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,533,884</u>	\$ <u>3,738,559</u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,513,751</u>	\$ <u>3,738,559</u>
B. Secondary property taxes	<u>4,136,000</u>	<u>4,203,000</u>
C. Total property tax levy amounts	\$ <u>7,649,751</u>	\$ <u>7,941,559</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,513,751</u>	
(2) Prior years' levies	<u>(15,550)</u>	
(3) Total primary property taxes	\$ <u>3,498,201</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>4,136,000</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>4,136,000</u>	
C. Total property taxes collected	\$ <u>7,634,201</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8325</u>	<u>1.8039</u>
(2) Secondary property tax rate	<u>2.1570</u>	<u>2.0280</u>
(3) Total city/town tax rate	<u>3.9895</u>	<u>3.8319</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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Taxes	\$ 17,250,000	\$ 17,350,000	\$ 17,500,000
Franchise Taxes	15,000	18,000	18,000
<b>Licenses and permits</b>			
Bussiness Licenses	85,000	85,000	85,000
Building Permits	250,000	375,000	375,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	879,586	879,586	881,177
State Sales Tax	666,100	666,100	712,410
LTAf			19,250
<b>Charges for services</b>			
Building Plan Review Fees	180,000	320,000	320,000
Other Services	605,908	606,853	717,947
<b>Fines and forfeits</b>			
Traffic Fines	175,000	160,000	160,000
Other Fines	9,000	9,000	9,000
<b>Interest on investments</b>			
Interest Earnings	51,100	147,213	95,000
<b>In-lieu property taxes</b>			
In-lieu property taxes	403,000	693,670	606,000
<b>Contributions</b>			
Voluntary contributions	25,000	25,000	25,000
CAP			20,000
<b>Miscellaneous</b>			
Sale/Rental Property	16,340	45,187	77,000
Miscellaneous	163,200	172,100	257,100
<b>Total General Fund</b>	<b>\$ 20,774,234</b>	<b>\$ 21,552,709</b>	<b>\$ 21,877,884</b>

\* 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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue Fund	\$	\$	\$
Highway Users Gas Tax	455,537	455,537	450,965
Auto in Lieu	297,128	297,128	317,205
Misc.	600	3,000	3,000
	\$ 753,265	\$ 755,665	\$ 771,170
 Transportation Fund	 \$ 156,260	 \$ 25,605	 \$
	\$ 156,260	\$ 25,605	\$
 Grant Fund	 \$ 532,198	 \$ 399,492	 \$ 686,598
	\$ 532,198	\$ 399,492	\$ 686,598
 Public Safety Sales Tax Fund	 \$ 2,944,800	 \$ 2,738,000	 \$ 2,738,000
	\$ 2,944,800	\$ 2,738,000	\$ 2,738,000
 Other Special Revenue Funds	 \$ 177,600	 \$ 149,600	 \$ 136,600
	\$ 177,600	\$ 149,600	\$ 136,600
 Community Service Fund	 \$ 55,000	 \$ 55,000	 \$
	\$ 55,000	\$ 55,000	\$
 Area Agency on Aging Fund	 \$ 189,213	 \$ 166,211	 \$ 189,899
	\$ 189,213	\$ 166,211	\$ 189,899
 Comm. Dev. Block Grant Fund	 \$ 600,000	 \$	 \$ 325,000
	\$ 600,000	\$	\$ 325,000
 <b>Total Special Revenue Funds</b>	 \$ 5,408,336	 \$ 4,289,573	 \$ 4,847,267

\* 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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
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\* 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 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
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\* 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 2019**

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 363,583
<b>Total General Fund</b>	\$	\$	\$	\$ 363,583
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue Fund	\$	\$	\$	\$
Grants				
Other				
Public Safety Sales Tax Fund				
Area Agency on Aging			363,583	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 363,583	\$
<b>DEBT SERVICE FUNDS</b>				
Water Bonds 2011	\$	\$	\$ 25,212	\$
GO BONDS SERIES 2006				
Public Safety Sales Tax Fund				
GO Bonds Fire Fund				
<b>Total Debt Service Funds</b>	\$	\$	\$ 25,212	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Impact Fee Fund	\$	\$	\$	\$ 25,212
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 25,212
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$	\$	\$	\$
Sanitation and Trash Fund				
Sewer Fund				600,000
Waste Water Fund			600,000	
<b>Total Enterprise Funds</b>	\$	\$	\$ 600,000	\$ 600,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 988,795	\$ 988,795

**CITY OF TOLLESON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
<b>GENERAL FUND</b>				
Mayor/Council	\$ 412,200	\$	\$ 408,760	\$ 460,500
City Management	928,650		920,600	727,500
Public Affairs Administration	388,895		339,145	428,395
Housing Services	683,210		663,040	801,400
City Clerk	328,952		302,860	340,162
Human Resources	551,525		433,950	519,165
City Magistrate	207,440		196,490	213,400
Court Administration	463,130		347,290	492,100
Prosecutor	85,500		60,000	85,500
Finance	738,230		738,020	779,465
Information Technology	478,340		464,446	549,590
Police Administration	518,250		492,560	536,725
Police Support Services	1,502,000		1,380,050	1,843,800
Police Investigations	786,790		644,200	637,290
Police Operation	3,126,500		3,068,020	2,478,700
Library	659,390		621,790	815,450
Fire Administration	423,222		373,870	803,910
Fire Operations	3,757,090		3,629,790	4,335,350
Field Operations-Vehicle Maint.	367,372		347,360	442,760
Field Operations-Grounds Maint.	654,190		645,640	683,990
Field Operations-Buildings Maint.	529,790		522,250	632,000
Building Inspection	371,200		342,488	441,500
Field Operations-Streets				893,100
Transportation				375,000
Community Services				760,380
Non-Profit	36,000		35,750	54,000
Recreation	991,336		913,400	2,028,060
Teen Council				232,770
Boys and Girls Club	241,500		240,600	
City Promotion				521,150
Economic Development	1,135,341	100,000	1,124,912	1,145,175
Planning and Engineering	276,275		248,575	311,275
Emp. Development Relations	87,000		69,000	87,000
Capital Outlay	5,645,300	355,000	4,815,019	7,059,100
Contingency	750,000	(455,000)	150,000	750,000
<b>Total General Fund</b>	<b>\$ 27,124,618</b>	<b>\$</b>	<b>\$ 24,539,875</b>	<b>\$ 33,265,662</b>
<b>SPECIAL REVENUE FUNDS</b>				
Transportation	\$ 366,740	\$	\$ 345,628	\$
Streets	1,571,685		1,468,495	740,000
Grant Funds	532,198		343,596	686,598
Public Safety Sales Tax	4,478,500		3,704,584	3,721,450
Other Special Revenue Funds	731,220		698,666	139,030
Community Service Fund	424,577		361,915	
Area Agency on Aging Fund	541,624		507,029	553,482
Comm. Dev. Block Grants	600,000			325,000
<b>Total Special Revenue Funds</b>	<b>\$ 9,246,544</b>	<b>\$</b>	<b>\$ 7,429,913</b>	<b>\$ 6,165,560</b>
<b>DEBT SERVICE FUNDS</b>				
G.O. Bonds 2006	\$ 3,576,600	\$ 750	\$ 3,576,750	\$ 3,047,000
P.S. Sales Tax	708,213	(600)	706,213	711,000
G.O. Const. 2010	388,568	(150)	387,068	388,568
G.O. Water 2011	139,500		139,500	200,000
G.O. Street 2011	407,720		407,720	590,500
G.O. Bonds Fire	264,332		264,332	269,100
G.O. Bonds 2019				251,500
<b>Total Debt Service Funds</b>	<b>\$ 5,484,933</b>	<b>\$</b>	<b>\$ 5,481,583</b>	<b>\$ 5,457,668</b>
<b>CAPITAL PROJECTS FUNDS</b>				
City Hall Construction Fund	\$	\$	\$	\$ 11,515,000
Construction Fund	2,836,086		500,000	951,558
<b>Total Capital Projects Funds</b>	<b>\$ 2,836,086</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$ 12,466,558</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 8,542,850	\$	\$ 8,533,252	\$ 9,231,150
Sanitation and Trash Fund	395,485		359,235	371,410
Wastewater Treatment Fund	7,337,249		6,168,161	8,420,404
Sewer Fund	2,089,962		1,990,917	1,772,535
<b>Total Enterprise Funds</b>	<b>\$ 18,365,546</b>	<b>\$</b>	<b>\$ 17,051,565</b>	<b>\$ 19,795,499</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 63,057,727</b>	<b>\$</b>	<b>\$ 55,002,936</b>	<b>\$ 77,150,947</b>

\* 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 2019**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2019</b>	<b>Employee Salaries and Hourly Costs 2019</b>	<b>Retirement Costs 2019</b>	<b>Healthcare Costs 2019</b>	<b>Other Benefit Costs 2019</b>	<b>Total Estimated Personnel Compensation 2019</b>
<b>GENERAL FUND</b>	163.65	11,250,150	2,103,000	2,597,500	1,677,537	17,628,187
<b>SPECIAL REVENUE FUNDS</b>						
Impound	1.00	45,000	5,500	8,500	6,885	65,885
Grants	2.00	114,978	41,317	32,000	21,203	209,498
Public Safety		926,000	1,225,500	6,000	11,250	2,168,750
Judicial Collection	1.00	43,000	5,000	17,000	6,615	71,615
Area Agency on Aging	6.80	274,335	28,870	44,057	32,965	380,227
<b>Total Special Revenue Funds</b>	<b>10.80</b>	<b>\$ 1,403,313</b>	<b>\$ 1,306,187</b>	<b>\$ 107,557</b>	<b>\$ 78,918</b>	<b>\$ 2,895,975</b>
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water Fund	13.85	1,000,000	118,000	230,000	150,000	1,498,000
Sanitation and Trash Fund	0.30	25,250	3,000	7,000	6,760	42,010
Wastewater Treatment Fund	23.75	1,587,100	181,000	351,000	247,749	2,366,849
Sewer Fund	4.65	366,000	40,000	68,000	55,820	529,820
<b>Total Enterprise Funds</b>	<b>42.55</b>	<b>\$ 2,978,350</b>	<b>\$ 342,000</b>	<b>\$ 656,000</b>	<b>\$ 460,329</b>	<b>\$ 4,436,679</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$

**CITY OF TOLLESON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2019**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2019</b>	<b>Employee Salaries and Hourly Costs 2019</b>	<b>Retirement Costs 2019</b>	<b>Healthcare Costs 2019</b>	<b>Other Benefit Costs 2019</b>	<b>Total Estimated Personnel Compensation 2019</b>
<b>TOTAL ALL FUNDS</b>	<u>217.00</u>	<u>\$ 15,631,813</u>	<u>\$ 3,751,187</u>	<u>\$ 3,361,057</u>	<u>\$ 2,216,784</u>	<u>\$ 24,960,841</u>