

CITY OF TOLLESON

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

Fiscal Year	S ch	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service 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***		17,500,000	5,996,000	745,000	6,668,000		12,085,000		42,994,000
2019 Primary Property Tax Levy	B	3,738,559							3,738,559
2019 Secondary Property Tax Levy	B			4,136,000					4,136,000
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		42,752,860	11,206,850	5,866,287	18,977,865	0	26,981,775	0	105,785,637
2019 Budgeted Expenditures/Expenses	E	33,175,662	6,165,560	5,457,668	12,466,558	0	19,795,499	0	77,060,947

EXPENDITURE LIMITATION COMPARISON

	2018	2019
1. Budgeted expenditures/expenses	\$ 63,057,727	\$ 77,060,947
2. Add/subtract: estimated net reconciling items	63,057,727	77,060,947
3. Budgeted expenditures/expenses adjusted for reconciling items	6,117,131	17,659,266
4. Less: estimated exclusions	\$ 56,940,596	\$ 59,401,681
5. Amount subject to the expenditure limitation	\$ 61,900,000	\$ 65,200,000
6. EEC expenditure limitation		

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

* 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

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

* 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

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

CITY OF TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
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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

CITY OF TOLLESON
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
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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

* 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>
GENERAL FUND				
	\$	\$	\$	\$ 363,583
Total General Fund	\$	\$	\$	\$ 363,583
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund	\$	\$	\$	\$
Grants				
Other				
Public Safety Sales Tax Fund				
Area Agency on Aging			363,583	
Total Special Revenue Funds	\$	\$	\$ 363,583	\$
DEBT SERVICE FUNDS				
Water Bonds 2011	\$	\$	\$ 25,212	\$
GO BONDS SERIES 2006				
Public Safety Sales Tax Fund				
GO Bonds Fire Fund				
Total Debt Service Funds	\$	\$	\$ 25,212	\$
CAPITAL PROJECTS FUNDS				
Impact Fee Fund	\$	\$	\$	\$ 25,212
Total Capital Projects Funds	\$	\$	\$	\$ 25,212
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	\$
Sanitation and Trash Fund				
Sewer Fund				600,000
Waste Water Fund			600,000	
Total Enterprise Funds	\$	\$	\$ 600,000	\$ 600,000
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 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
GENERAL FUND				
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	6,969,100
Contingency	750,000	(455,000)	150,000	750,000
Total General Fund	\$ 27,124,618	\$ _____	\$ 24,539,875	\$ 33,175,662
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 9,246,544	\$ _____	\$ 7,429,913	\$ 6,165,560
DEBT SERVICE FUNDS				
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
Total Debt Service Funds	\$ 5,484,933	\$ _____	\$ 5,481,583	\$ 5,457,668
CAPITAL PROJECTS FUNDS				
City Hall Construction Fund	_____	_____	_____	\$ 11,515,000
Construction Fund	2,836,086	_____	500,000	951,558
Total Capital Projects Funds	\$ 2,836,086	\$ _____	\$ 500,000	\$ 12,466,558
PERMANENT FUNDS				
_____	_____	_____	_____	_____
Total Permanent Funds	\$ 63,057,727	\$ _____	\$ 55,002,936	\$ 77,060,947
ENTERPRISE FUNDS				
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
Total Enterprise Funds	\$ 18,365,546	\$ _____	\$ 17,051,565	\$ 19,795,499
INTERNAL SERVICE FUNDS				
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ 63,057,727	\$ _____	\$ 55,002,936	\$ 77,060,947

* 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
Expenditures/Expenses by Department
Fiscal Year 2019

- * 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

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	<u>163.65</u>	<u>11,250,150</u>	<u>2,103,000</u>	<u>2,597,500</u>	<u>1,677,537</u>	<u>17,628,187</u>
SPECIAL REVENUE FUNDS						
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
Total Special Revenue Funds	<u>10.80</u>	<u>\$ 1,403,313</u>	<u>\$ 1,306,187</u>	<u>\$ 107,557</u>	<u>\$ 78,918</u>	<u>\$ 2,895,975</u>
DEBT SERVICE FUNDS		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
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
Total Enterprise Funds	<u>42.55</u>	<u>\$ 2,978,350</u>	<u>\$ 342,000</u>	<u>\$ 656,000</u>	<u>\$ 460,329</u>	<u>\$ 4,436,679</u>
INTERNAL SERVICE FUND		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$

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

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