

Official Budget Forms

City/Town of Tolleson

Fiscal year 2026

City/Town of Tolleson

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Fiscal year 2026

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RESOLUTION NO. 2602

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON,
ARIZONA, ADOPTING THE FINAL BUDGET AND ESTABLISHING THE EXPENDITURE
LIMITATION FOR THE CITY OF TOLLESON FOR FISCAL YEAR 2026.**

WHEREAS, in accordance with the provisions of the Arizona Revised Statutes (A.R.S.) Title 42, Chapter 17, Articles 1-5, the City of Tolleson (the “City”) has made an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, 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; and

WHEREAS, in accordance with Arizona Revised Statutes (A.R.S.) Title 42, Chapter 17, and following due public notice, the Council met on the 10th day of June, 2025 at the hour of 6:00 PM in the Council Chambers, as well as via Zoom Webinar (Meeting ID: 840 6967 9194) at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed estimates of revenues, expenditures/expenses and tax levies; and

WHEREAS, the required publication (May 22, 2025 and May 29, 2025), posting at the City libraries and administrative offices and on the City website of said estimates, together with a notice that the City Council would meet on the 10th day of June, 2025 at the hour of 6:00 PM in the Council Chambers, as well as via Zoom Webinar (Meeting ID: 840 6967 9194) for the purpose of hearing taxpayers and making tax levies as set forth in said estimates have been duly made as required by law; and

WHEREAS, the Council conducted a hearing for taxpayers and residents of the City to comment on the proposed Final Budget for Fiscal Year 2026 and the related tax levies; and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. § 42-17051(A).

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TOLLESON, ARIZONA, as follows:

Section 1. The statements and schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted and approved as the City’s official final budget for fiscal year beginning July 1, 2025 and ending June 30, 2026, including the establishment of the expenditure limitation for such fiscal year, in the amount of \$233,685,526.

Section 2. Upon the recommendation of the City Manager and approval of the City Council, expenditures may be made from the appropriation for contingencies. Transfers of any sums within any Fund/Department (on Schedule E of Exhibit A) may be made upon the approval of the City Manager. Transfers of any sums from one Fund/Department to another Fund/Department (on Schedule E of Exhibit A) may be made only with the approval of the City

CITY OF TOLLESON RESOLUTION NO. 2602

JUNE 10, 2025

PAGE 2

Council.

Section 3. The Mayor, the City Manager, the City Clerk and City Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Mayor and Council of the City of Tolleson, Arizona, on this 10th day of June, 2025.

Juan F. Rodriguez

Juan F. Rodriguez (Jun 16, 2025 11:28 PDT)

Juan F. Rodriguez, Mayor

ATTEST: *Crystal Zamora*

Crystal Zamora (Jun 16, 2025 11:30 PDT)

Crystal Zamora, City Clerk

APPROVED AS TO FORM: *JP*

Justin Pierce (Jun 16, 2025 17:46 PDT)

Justin Pierce, City Attorney

EXHIBIT A

TO

RESOLUTION NO. 2602

[Schedules A thru G]

See following pages.

City/Town of Tolleson
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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
2025 Adopted/adjusted budgeted expenditures/expenses*	E 1	51,007,715	65,400,754	6,335,145	21,000,000	0	54,320,500	0	198,064,114
2025 Actual expenditures/expenses**	E 2	32,625,905	9,040,714	4,335,175	0	0	19,633,401	0	65,635,195
Beginning fund balance/(deficit) or net position/(deficit) at July 1***	E 3	79,827,712	12,520,195	89,509	21,000,000	0	30,878,679	0	144,316,095
2026 Primary property tax levy	B 4	4,948,563							4,948,563
2026 Secondary property tax levy	B 5			3,787,800					3,787,800
2026 Estimated revenues other than property taxes	C 6	45,403,750	67,645,943	620,700	0	0	38,396,950	0	152,067,343
2026 Other financing sources	D 7	0	0	0	0	0	0	0	0
2026 Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026 Interfund transfers in	D 9	0	730,700	2,000,000	11,000,000	0	194,000	0	13,924,700
2026 Interfund Transfers (out)	D 10	13,730,700	0	0	0	0	194,000	0	13,924,700
Line 11: Reduction for fund balance reserved for future budget year expenditures	D 11								
Maintained for future debt retirement									0
Maintained for future capital projects									0
Maintained for future financial stability			30,000,000						30,000,000
Maintained for future retirement contributions									0
									0
2026 Total financial resources available	E 12	86,449,325	80,896,838	6,498,009	32,000,000	0	69,275,629	0	275,119,801
2026 Budgeted expenditures/expenses	E 13	70,690,080	68,191,233	6,444,613	32,000,000	0	56,359,600	0	233,685,526

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 or voter-approved alternative expenditure limitation

2025	2026
\$ 198,064,114	\$ 233,685,526
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\$ 198,064,114	\$ 233,685,526
\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City/Town of Tolleson
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 5,732,933	\$ 6,328,532
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	\$ 4,798,134	\$ 4,948,563
<u>Property tax judgment</u>	\$ 3,663,800	\$ 3,787,800
B. Secondary property taxes	\$ 8,461,934	\$ 8,736,363
<u>Property tax judgment</u>		
C. Total property tax levy amounts	\$ 8,461,934	\$ 8,736,363
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 4,702,171	
(2) Prior years' levies	\$ 12,000	
(3) Total primary property taxes	\$ 4,714,171	
B. Secondary property taxes		
(1) Current year's levy	\$ 3,590,524	
(2) Prior years' levies	\$ 3,590,524	
(3) Total secondary property taxes	\$ 8,304,695	
C. Total property taxes collected	\$ 8,304,695	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.5194	1.5158
<u>Property tax judgment</u>	\$ 1.1602	\$ 1.1602
(2) Secondary property tax rate	2.6796	2.6760
<u>Property tax judgment</u>		
(3) Total city/town tax rate	2.6796	2.6760
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>No</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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 33,245,000	\$ 37,608,360	\$ 37,500,000
Franchise Tax	17,000	21,550	42,000
In-Lieu Tax	621,500	626,212	621,500
<hr/>			
Licenses and permits			
Business License	79,000	79,573	79,000
Business Permits	400,000	283,450	375,000
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Intergovernmental			
Urban Revenue Sharing	1,314,000	1,372,680	1,200,000
State Sales tax	1,200,000	1,006,307	1,166,000
LTAF	18,300	19,500	18,300
Grants	240,750	44,450	240,750
<hr/>			
Charges for services			
Building Plan Review	250,000	187,143	206,000
Zoning Fees	15,000	52,546	15,000
Other Charges for Services	1,458,600	1,555,479	1,618,000
<hr/>			
Fines and forfeits			
Traffic Fines	158,500	164,040	185,000
<hr/>			
Interest on investments			
Investment Earnings	1,543,200	2,260,753	1,750,000
<hr/>			
Miscellaneous			
Miscellaneous	440,000	757,093	387,200
<hr/>			
Total General Fund	\$ 41,000,850	\$ 46,039,136	\$ 45,403,750

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue	\$ 860,000	\$ 858,338	\$ 945,000
Grants	\$ 53,733,110	\$ 844,000	\$ 57,049,889
Impound	10,000	14,127	10,000
Public Safety Dedicated Tax	8,105,000	7,043,180	8,305,000
Judicial Collection Fund	78,000	82,500	78,000
AAA/CDBG	228,054	549,720	1,258,054
	\$ 63,014,164	\$ 9,391,865	\$ 67,645,943
Total special revenue funds	\$ 63,014,164	\$ 9,391,865	\$ 67,645,943

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Taxes	\$ 620,200	\$ 620,000	\$ 620,700
Total debt service funds	\$ 620,200	\$ 620,000	\$ 620,700
Capital projects funds			
Total capital projects funds	\$ 34,222,275	\$ 19,572,009	\$ 38,396,950
* 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.			
Enterprise funds			
Water	\$ 8,545,300	\$ 8,708,048	\$ 8,931,700
Sanitation	464,800	436,721	480,500
Wastewater	23,561,175	8,644,320	27,128,450
Sewer	1,651,000	1,782,920	1,856,300
Total enterprise funds	\$ 34,222,275	\$ 19,572,009	\$ 38,396,950
* 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.			
Total all funds			
	\$ 138,857,489	\$ 75,623,010	\$ 152,067,343
* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Impound fund	\$ _____	\$ _____	\$ _____	\$ 30,000
AAA	_____	_____	_____	700,700
Debt Service	_____	_____	_____	2,000,000
Aquatic Center	_____	_____	_____	11,000,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 13,730,700
Special revenue funds				
General Fund	\$ _____	\$ _____	\$ 730,700	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total special revenue funds	\$ _____	\$ _____	\$ 730,700	\$ _____
Debt service funds				
General Fund	\$ _____	\$ _____	\$ 2,000,000	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ 2,000,000	\$ _____
Capital projects funds				
Aquatic Center	\$ _____	\$ _____	\$ 11,000,000	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total capital projects funds	\$ _____	\$ _____	\$ 11,000,000	\$ _____
Enterprise funds				
Wastewater	\$ _____	\$ _____	\$ 194,000	\$ _____
Sewer	_____	_____	_____	194,000
	_____	_____	_____	_____
	_____	_____	_____	_____
Total enterprise funds	\$ _____	\$ _____	\$ 194,000	\$ 194,000
Total all funds	\$ _____	\$ _____	\$ 13,924,700	\$ 13,924,700

City/Town of Tolleson
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
General Fund				
Mayor and Council	\$ 882,500	\$ _____	\$ 735,230	\$ 970,000
City Manager	569,465	487,341	599,700	
Public Affairs	925,250	792,174	1,200,350	
Housing Services	873,950	237,919	776,300	
City Clerk	438,450	390,682	560,200	
Employee Resources	1,014,500	959,171	1,173,000	
City Magistrate	274,150	228,354	302,850	
Court Administration	601,600	377,954	590,500	
Legal Services	108,000	108,000	188,000	
Finance	1,846,250	1,739,682	1,995,550	
Information Technology	1,943,900	1,844,469	2,239,050	
Police Admin	1,110,050	698,536	1,218,350	
Police Communications	2,380,200	1,749,609	2,522,700	
Police Field Operations	4,260,950	3,474,109	4,743,430	
Library	1,669,200	1,314,904	1,865,200	
Fire Admin	1,203,600	748,873	1,139,900	
Fire Operations	4,132,600	3,263,200	4,459,500	
Emergency Preparedness	470,500	231,266	317,200	
Aquatics	1,525,000	15,500	1,525,000	
Field Ops - Vehicles	640,400	488,523	676,600	
Field Ops - Grounds	485,700	340,822	502,550	
Field Ops - Building	1,650,600	1,253,071	1,733,900	
Building Inspection	618,750	454,551	692,550	
Streets	1,395,300	779,148	1,303,900	
Transportation	450,000	305,782	457,500	
Human Services	1,086,600	540,071	1,539,500	
Park Maintenance	1,040,750	283,040	1,057,550	
Non-Profit	62,000	62,000	62,000	
Parks and Recreation	2,250,100	1,164,003	2,659,900	
Teen Council	225,150	146,081	221,600	
City Promotion	631,450	475,088	669,950	
Economic Development	1,234,350	511,719	1,045,050	
Planning and Engineering	542,450	355,033	584,250	
Employee Development	107,000	105,000	107,000	
Capital Outlay	10,357,000	3,965,000	24,989,500	
Contingency	2,000,000	2,000,000	4,000,000	
Total General Fund	\$ 51,007,715	\$ _____	\$ 32,625,905	\$ 70,690,080
Special revenue funds				
HURF	\$ 1,370,000	\$ _____	\$ 1,035,871	\$ 1,345,000
Grants	53,712,830	1,378,000	56,700,809	
Impound	49,000	39,517	51,050	
Public Safety Tax	9,161,000	6,006,500	8,383,000	
Juicial Collections	128,220	94,875	139,320	
AAA/CDBG	979,704	485,951	1,572,054	
Total special revenue funds	\$ 65,400,754	\$ _____	\$ 9,040,714	\$ 68,191,233
Debt service funds				
Debt Service	\$ 6,335,145	\$ _____	\$ 4,335,175	\$ 6,444,613
Total debt service funds	\$ 6,335,145	\$ _____	\$ 4,335,175	\$ 6,444,613
Capital projects funds				
AquaticCenter	\$ 21,000,000	\$ _____	\$ _____	\$ 32,000,000
Total capital projects funds	\$ 21,000,000	\$ _____	\$ _____	\$ 32,000,000
Permanent funds				
Total permanent funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
Water	\$ 18,684,200	\$ _____	\$ 9,329,279	\$ 21,033,000
Sanitation	498,100	403,618	532,500	
Wastewater	28,718,000	8,696,031	32,370,400	
Sewer	6,420,200	1,204,473	2,423,700	
Total enterprise funds	\$ 54,320,500	\$ _____	\$ 19,633,401	\$ 56,359,600
Internal service funds				
Total internal service funds	\$ _____	\$ _____	\$ _____	\$ _____
Total all funds	\$ 198,064,114	\$ _____	\$ 65,635,195	\$ 233,685,526

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	219.0	\$ 18,975,576	\$ 2,485,857	\$ 4,427,289	\$ 2,239,326	\$ 28,128,048
Special revenue funds						
AAA/Grants	9.5	\$ 441,000	\$ 51,100	\$ 146,400	\$ 51,550	\$ 690,050
SRO	3.0	\$ 215,600	\$ 53,650	\$ 69,950	\$ 19,080	\$ 358,280
Total special revenue funds	12.5	\$ 656,600	\$ 104,750	\$ 216,350	\$ 70,630	\$ 1,048,330
Debt service funds		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	12.5	\$ 1,473,538	\$ 176,315	\$ 386,529	\$ 193,033	\$ 2,229,415
WWTP/Sewer	30.5	\$ 3,103,030	\$ 359,348	\$ 755,265	\$ 394,706	\$ 4,612,349
Total enterprise funds	43.0	\$ 4,576,568	\$ 535,663	\$ 1,141,794	\$ 587,739	\$ 6,841,764
Internal service funds		\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	274.5	\$ 24,208,744	\$ 3,126,270	\$ 5,785,433	\$ 2,897,695	\$ 36,018,142

City/Town of Tolleson
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h	Funds							
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2026 Secondary property tax levy	B 5			3,787,800					3,787,800
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2026 Other financing sources	D 7	0	0	0	0	0	0	0	0
2026 Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2026 Interfund transfers in	D 9	0	730,700	2,000,000	11,000,000	0	194,000	0	13,924,700
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Maintained for future debt retirement									0
Maintained for future capital projects									0
Maintained for future financial stability			30,000,000						30,000,000
Maintained for future retirement contributions									0
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2026 Total financial resources available	E 12	86,449,325	80,896,838	6,498,009	32,000,000	0	69,275,629	0	275,119,801
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Expenditure limitation comparison

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- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
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2025	2026
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* 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.

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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	\$ 4,798,134	\$ 4,948,563
<u>Property tax judgment</u>	\$ 3,663,800	\$ 3,787,800
B. Secondary property taxes	\$ 8,461,934	\$ 8,736,363
<u>Property tax judgment</u>		
C. Total property tax levy amounts	\$ 8,461,934	\$ 8,736,363
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 4,702,171	
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B. Secondary property taxes		
(1) Current year's levy	\$ 3,590,524	
(2) Prior years' levies	\$ 3,590,524	
(3) Total secondary property taxes	\$ 8,304,695	
C. Total property taxes collected	\$ 8,304,695	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.5194	1.5158
<u>Property tax judgment</u>	\$ 1.1602	\$ 1.1602
(2) Secondary property tax rate	2.6796	2.6760
<u>Property tax judgment</u>		
(3) Total city/town tax rate	2.6796	2.6760
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>No</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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 33,245,000	\$ 37,608,360	\$ 37,500,000
Franchise Tax	17,000	21,550	42,000
In-Leiu Tax	621,500	626,212	621,500
<hr/>			
Licenses and permits			
Business License	79,000	79,573	79,000
Business Permits	400,000	283,450	375,000
<hr/>			
Intergovernmental			
Urban Revenue Sharing	1,314,000	1,372,680	1,200,000
State Sales tax	1,200,000	1,006,307	1,166,000
LTAF	18,300	19,500	18,300
Grants	240,750	44,450	240,750
<hr/>			
Charges for services			
Building Plan Review	250,000	187,143	206,000
Zoning Fees	15,000	52,546	15,000
Other Charges for Services	1,458,600	1,555,479	1,618,000
<hr/>			
Fines and forfeits			
Traffic Fines	158,500	164,040	185,000
<hr/>			
Interest on investments			
Investment Earnings	1,543,200	2,260,753	1,750,000
<hr/>			
Miscellaneous			
Miscellaneous	440,000	757,093	387,200
<hr/>			
Total General Fund	\$ 41,000,850	\$ 46,039,136	\$ 45,403,750

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue	\$ 860,000	\$ 858,338	\$ 945,000
Grants	\$ 53,733,110	\$ 844,000	\$ 57,049,889
Impound	10,000	14,127	10,000
Public Safety Dedicated Tax	\$ 8,105,000	\$ 7,043,180	\$ 8,305,000
Judicial Collection Fund	78,000	82,500	78,000
AAA/CDBG	228,054	549,720	1,258,054
	\$ 63,014,164	\$ 9,391,865	\$ 67,645,943
Total special revenue funds	\$ 63,014,164	\$ 9,391,865	\$ 67,645,943

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Taxes	\$ 620,200	\$ 620,000	\$ 620,700
Total debt service funds	\$ 620,200	\$ 620,000	\$ 620,700
Capital projects funds			
Total capital projects funds	\$ 34,222,275	\$ 19,572,009	\$ 38,396,950
* 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.			
Enterprise funds			
Water	\$ 8,545,300	\$ 8,708,048	\$ 8,931,700
Sanitation	464,800	436,721	480,500
Wastewater	23,561,175	8,644,320	27,128,450
Sewer	1,651,000	1,782,920	1,856,300
Total enterprise funds	\$ 34,222,275	\$ 19,572,009	\$ 38,396,950
* 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.			
Total all funds			
Total all funds	\$ 138,857,489	\$ 75,623,010	\$ 152,067,343
* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Impound fund	\$ _____	\$ _____	\$ _____	\$ 30,000
AAA	_____	_____	_____	700,700
Debt Service	_____	_____	_____	2,000,000
Aquatic Center	_____	_____	_____	11,000,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 13,730,700
Special revenue funds				
General Fund	\$ _____	\$ _____	\$ 730,700	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total special revenue funds	\$ _____	\$ _____	\$ 730,700	\$ _____
Debt service funds				
General Fund	\$ _____	\$ _____	\$ 2,000,000	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ 2,000,000	\$ _____
Capital projects funds				
Aquatic Center	\$ _____	\$ _____	\$ 11,000,000	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total capital projects funds	\$ _____	\$ _____	\$ 11,000,000	\$ _____
Enterprise funds				
Wastewater	\$ _____	\$ _____	\$ 194,000	\$ _____
Sewer	_____	_____	_____	194,000
	_____	_____	_____	_____
	_____	_____	_____	_____
Total enterprise funds	\$ _____	\$ _____	\$ 194,000	\$ 194,000
Total all funds	\$ _____	\$ _____	\$ 13,924,700	\$ 13,924,700

City/Town of Tolleson
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
General Fund				
Mayor and Council	\$ 882,500	\$ _____	\$ 735,230	\$ 970,000
City Manager	569,465	_____	487,341	599,700
Public Affairs	925,250	_____	792,174	1,200,350
Housing Services	873,950	_____	237,919	776,300
City Clerk	438,450	_____	390,682	560,200
Employee Resources	1,014,500	_____	959,171	1,173,000
City Magistrate	274,150	_____	228,354	302,850
Court Administration	601,600	_____	377,954	590,500
Legal Services	108,000	_____	108,000	188,000
Finance	1,846,250	_____	1,739,682	1,995,550
Information Technology	1,943,900	_____	1,844,469	2,239,050
Police Admin	1,110,050	_____	698,536	1,218,350
Police Communications	2,380,200	_____	1,749,609	2,522,700
Police Field Operations	4,260,950	_____	3,474,109	4,743,430
Library	1,669,200	_____	1,314,904	1,865,200
Fire Admin	1,203,600	_____	748,873	1,139,900
Fire Operations	4,132,600	_____	3,263,200	4,459,500
Emergency Preparedness	470,500	_____	231,266	317,200
Aquatics	1,525,000	_____	15,500	1,525,000
Field Ops - Vehicles	640,400	_____	488,523	676,600
Field Ops - Grounds	485,700	_____	340,822	502,550
Field Ops - Building	1,650,600	_____	1,253,071	1,733,900
Building Inspection	618,750	_____	454,551	692,550
Streets	1,395,300	_____	779,148	1,303,900
Transportation	450,000	_____	305,782	457,500
Human Services	1,086,600	_____	540,071	1,539,500
Park Maintenance	1,040,750	_____	283,040	1,057,550
Non-Profit	62,000	_____	62,000	62,000
Parks and Recreation	2,250,100	_____	1,164,003	2,659,900
Teen Council	225,150	_____	146,081	221,600
City Promotion	631,450	_____	475,088	669,950
Economic Development	1,234,350	_____	511,719	1,045,050
Planning and Engineering	542,450	_____	355,033	584,250
Employee Development	107,000	_____	105,000	107,000
Capital Outlay	10,357,000	_____	3,965,000	24,989,500
Contingency	2,000,000	_____	2,000,000	4,000,000
Total General Fund	\$ 51,007,715	\$ _____	\$ 32,625,905	\$ 70,690,080
Special revenue funds				
HURF	\$ 1,370,000	\$ _____	\$ 1,035,871	\$ 1,345,000
Grants	53,712,830	_____	1,378,000	56,700,809
Impound	49,000	_____	39,517	51,050
Public Safety Tax	9,161,000	_____	6,006,500	8,383,000
Juicial Collections	128,220	_____	94,875	139,320
AAA/CDBG	979,704	_____	485,951	1,572,054
Total special revenue funds	\$ 65,400,754	\$ _____	\$ 9,040,714	\$ 68,191,233
Debt service funds				
Debt Service	\$ 6,335,145	\$ _____	\$ 4,335,175	\$ 6,444,613
Total debt service funds	\$ 6,335,145	\$ _____	\$ 4,335,175	\$ 6,444,613
Capital projects funds				
AquaticCenter	\$ 21,000,000	\$ _____	\$ _____	\$ 32,000,000
Total capital projects funds	\$ 21,000,000	\$ _____	\$ _____	\$ 32,000,000
Permanent funds				
Total permanent funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
Water	\$ 18,684,200	\$ _____	\$ 9,329,279	\$ 21,033,000
Sanitation	498,100	_____	403,618	532,500
Wastewater	28,718,000	_____	8,696,031	32,370,400
Sewer	6,420,200	_____	1,204,473	2,423,700
Total enterprise funds	\$ 54,320,500	\$ _____	\$ 19,633,401	\$ 56,359,600
Internal service funds				
Total internal service funds	\$ _____	\$ _____	\$ _____	\$ _____
Total all funds	\$ 198,064,114	\$ _____	\$ 65,635,195	\$ 233,685,526

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	219.0	\$ 18,975,576	\$ 2,485,857	\$ 4,427,289	\$ 2,239,326	\$ 28,128,048
Special revenue funds						
AAA/Grants	9.5	\$ 441,000	\$ 51,100	\$ 146,400	\$ 51,550	\$ 690,050
SRO	3.0	\$ 215,600	\$ 53,650	\$ 69,950	\$ 19,080	\$ 358,280
Total special revenue funds	12.5	\$ 656,600	\$ 104,750	\$ 216,350	\$ 70,630	\$ 1,048,330
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	12.5	\$ 1,473,538	\$ 176,315	\$ 386,529	\$ 193,033	\$ 2,229,415
WWTP/Sewer	30.5	\$ 3,103,030	\$ 359,348	\$ 755,265	\$ 394,706	\$ 4,612,349
Total enterprise funds	43.0	\$ 4,576,568	\$ 535,663	\$ 1,141,794	\$ 587,739	\$ 6,841,764
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	274.5	\$ 24,208,744	\$ 3,126,270	\$ 5,785,433	\$ 2,897,695	\$ 36,018,142