

CITY OF TOLLESON
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
Fiscal Year 2010-2011

FUND(1)	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2009-2010	ACTUAL EXPENDITURES/EXPENSES** 2009-2010	FUND BALANCE/NET ASSETS*** 7/1/2010	DIRECT PROPERTY TAX REVENUES 2010-2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010-2011	PROCEEDS FROM OTHER FINANCING SOURCES 2010-2011	INTERFUND TRANSFERS 2010-2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2010-2011	BUDGETED EXPENDITURES/EXPENSES 2010-2011
							IN	OUT		
1) General Fund	\$ 12,057,162	\$ 11,452,923	\$ 512,038	Primary: \$ 2,246,245	\$ 9,549,940		\$ 250,000	\$ 845,583	\$ 11,712,640	\$ 11,712,640
2) Special Revenue Funds	4,120,160	3,299,126	807,384	Secondary:	2,679,936		845,583		4,332,903	4,332,903
3) Debt Service Funds	5,134,438	4,738,579	1,099,412	3,875,000	729,925				5,704,337	4,987,688
4) Less: Designation For Future Debt Retirement			(716,649)						(716,649)	
5) Total Debt Service Funds	5,134,438	4,738,579	382,763	3,875,000	729,925				4,987,688	4,987,688
6) Capital Projects Funds	46,865,000	25,965,478	29,875,889		3,644,500				33,520,389	33,020,389
7) Less: Designation For Future Capital Outlay	0		(500,000)		0				(500,000)	0
8) Capital Projects Funds	46,865,000	25,965,478	29,875,889		3,644,500				33,020,389	33,020,389
9) Enterprise Funds	15,180,597	11,174,742	2,038,759		11,107,811		350,000	600,000	12,896,570	12,896,570
10) Less: Designation For Future Debt Retirement									0	
11) Total Enterprise Funds	15,180,597	11,174,742	2,038,759	0	11,107,811		350,000	600,000	12,896,570	12,896,570
12) Expendable Trust Funds										
13) Nonexpendable Trust Funds										
TOTAL ALL FUNDS	\$ 83,357,357	\$ 56,630,848	\$ 33,616,833	\$ 6,121,245	\$ 27,712,112	\$ 0	\$ 1,445,583	\$ 1,445,583	\$ 66,950,190	\$ 66,950,190

EXPENDITURE LIMITATION COMPARISON

	2009-2010	2010-2011
1. Budgeted Expenditures/Expenses	\$ 83,357,357	\$ 66,950,190
2. Less: estimated reconciling items		
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items		
4. Less: Estimated Exclusions		
5. Amount subject to the Expenditure Limitation	\$ 83,357,357	\$ 66,950,190
6. EEC or voter-approved Expenditure Limitation	\$ 83,357,357	\$ 66,950,190

* 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 invested in capital asset, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes(i.e., prepaid, inventor, etc.).

SCHEDULE A

CITY OF TOLLESON
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
FISCAL YEAR 2010-2011

	<u>2009-2010</u> <u>FISCAL YEAR</u>	<u>2010-2011</u> <u>FISCAL YEAR</u>
1. Maximum allowable primary property tax levy. A.R.S. 42-17051(A)	\$2,146,100	\$2,246,245
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	\$2,146,100	\$2,246,245
B. Secondary Property Taxes	<u>\$4,287,000</u>	<u>\$3,875,000</u>
C. Total Property Tax Levy Amounts	<u>\$6,433,100</u>	<u>\$6,121,245</u>
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) Current year Levy	\$2,146,100	
(2) Prior Year's Levies	<u>\$25,000</u>	
(3) Total Primary Property Taxes	<u>\$2,171,100</u>	
B. Secondary Property Taxes		
(1) Current year Levy	\$4,228,000	
(2) Prior Year's Levies	<u>\$0</u>	
(3) Total Secondary Property Taxes	<u>\$4,228,000</u>	
C. Total Property Taxes Collected		
5. Property Tax Rates		
A. City Tax Rate		
(1) Primary Property Tax Rate	0.9822	0.9742
(2) Secondary Property Tax Rate	1.5901	1.4648
(3) Total City Tax Rate	<u>2.5723</u>	<u>2.4390</u>
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 2009-2010

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2009-2010	ACTUAL REVENUES 2009-2010	ESTIMATED REVENUES 2010-2011
GENERAL FUND			
Local Taxes			
City Sales Taxes	7,100,000	7,000,000	7,000,000
Franchise Taxes	25,000	25,000	25,000
Licenses and Permits			
Business Licenses	63,000	62,000	62,000
Building Permits	297,000	250,000	210,000
Intergovernmental Revenues			
Urban Revenue Sharing	838,935	838,935	780,000
State Sales Tax	499,569	480,000	450,000
Charges for Services			
Building Plan Review Fees	270,000	189,000	189,000
Other Services	136,100	55,162	50,790
Fines and Forfeits			
Traffic Fines	225,000	185,000	185,000
Other Fines	4,000	4,000	4,000
Interest on Investments			
Interest Earnings	45,000	6,600	6,600
In-Lieu Property Taxes	310,000	339,500	340,000
Voluntary Contributions			
Donations	20,000	20,000	20,000
Miscellaneous Revenues			
Sale/Rental Property	27,500	14,000	14,000
Miscellaneous	134,550	200,711	213,550
TOTAL GENERAL FUND	9,995,654	9,669,908	9,549,940
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund			
Highway Users Gas Tax	392,700	358,000	382,402
Auto in Lieu	250,000	225,850	225,000
Miscellaneous	1,200	1,600	100
Total Highway Users Revenues Fund	643,900	585,450	607,702

* Includes actual revenues received as of the date the proposed budget was prepared plus the estimated revenues expected to be received for the remainder of the fiscal year.

SCHEDULE C (1 of 2)

**CITY OF TOLLESON
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEAR 2010-2011**

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2009-2010	ACTUAL REVENUES 2009-2010	ESTIMATED REVENUES 2010-2011
Transportation Fund			
Transportation Fund	29,806	39,288	0
Total Transportation Fund	29,806	39,288	0
Grants Fund	679,522	378,196	369,297
Public Safety Sales Tax	491,600	695,500	692,500
Other Special Revenue Funds	116,135	167,310	171,710
Community Action Program Funds	86,727	113,202	60,000
Area Agency on Aging	175,931	168,836	178,727
Comm. Dev. Block Grants	271,000	45,028	600,000
TOTAL SPECIAL REVENUE FUNDS	2,494,621	1,497,310	2,679,936
DEBT SERVICE FUNDS			
Debt Sve. - G. O. Bonds 2006	1,100	1,100	1,000
Debt Svc.-P.S. Sale Tax	710,000	720,650	720,500
Debt Svc.-G.O. Const. 2010	0	121	100
Debt Svc. - G. O. Bonds Refunded	700	750	550
Debt Svc.-G.O. Bonds Fire	0	50	50
Debt Svc. - G. O. Bonds Series D	1,100	225	225
Debt Svc. - G. O. Bonds 2003	7,500	12,400	7,500
TOTAL DEBT SERVICE FUNDS	720,400	735,296	729,925
CAPITAL PROJECTS FUNDS			
Impact Fees	802,000	158,393	127,000
G. O. Bond 2003	2,000	2,500	200
Construction	3,500,000	25,000	3,510,800
Public Safety/City Buildings	41,500	17,000	2,500
G. O. Bond Issue Series 2006 20%	32,000	6,301,000	4,000
TOTAL CAPITAL PROJECTS FUNDS	4,377,500	6,503,893	3,644,500
ENTERPRISE FUNDS			
Water Fund	4,764,100	4,670,050	4,649,450
Sanitation and Trash Fund	404,700	388,361	482,361
Wastewater Treatment Fund	6,602,800	3,581,867	4,509,000
Sewer Fund	1,527,500	1,467,000	1,467,000
TOTAL ENTERPRISE FUNDS	13,299,100	10,107,278	11,107,811
TOTAL ALL FUNDS	30,887,275	28,513,685	27,712,112

* Includes actual revenues received as of the date the proposed budget was prepared plus the estimated revenues expected to be received for the remainder of the fiscal year.

CITY OF TOLLESON
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2010-2011

FUND	OTHER FINANCING 2010-2011		INTERFUND TRANSFERS 2010-2011	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND			250,000	(845,583)
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund			150,000	
Transportation Fund			77,308	
Other Special Revenue			270,000	
Community Action Program Fund			185,000	
Area Agency on Aging			163,275	
Comm. Dev. Block Grants			0	
TOTAL SPECIAL REVENUE FUNDS			845,583	
CAPITAL PROJECT FUNDS				
Bonds Construction				
Bonds Public Safety				
TOTAL ENTERPRISE FUNDS				
ENTERPRISE FUNDS				
Water Fund				(200,000)
Sanitation and Trash Fund			200,000	
Wastewater Treatment Fund			150,000	(250,000)
Sewer Fund				(150,000)
TOTAL ENTERPRISE FUNDS			350,000	(600,000)
TOTAL ALL FUNDS			1,445,583	(1,445,583)

CITY OF TOLLESON
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND TYPES
FISCAL YEAR 2010-2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009-2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009-2010	ACTUAL EXPENDITURES/ EXPENSES 2009-2010*	BUDGETED EXPENDITURES/ EXPENSES 2010-2011
GENERAL FUND				
Mayor/Council	249,101		243,462	256,120
City Management	586,265		584,337	551,536
City Clerk	248,100		231,120	251,971
Human Resources	175,027		165,261	167,852
City Magistrate	387,527		369,687	396,079
Finance	468,632		473,387	405,250
Information Technology	191,585		173,955	202,412
Police Administration	189,761		205,751	192,037
Police Dispatching	822,044		774,489	864,981
Police Investigations	330,212		330,838	381,119
Police Field Operations	2,219,494		2,157,801	2,181,081
Library	319,144		312,551	320,992
Fire Administration	240,099		234,597	240,630
Fire Operations	2,914,448		3,020,434	2,911,831
Field Operations-Vehicle Maint.	249,152		229,179	243,255
Field Operations-Grounds Maint.	340,814		314,116	321,925
Field Operation-Buildings Maint.	246,450		229,364	238,900
Building Inspection	388,244		389,173	395,514
Non-Profit	23,000		23,000	23,000
Recreation	208,790		204,852	208,672
Boys and Girls Club	126,700		136,900	142,400
Economic Development	405,677		208,452	292,203
Planning and Engineering	375,396		237,894	325,235
Employment Development	45,500		45,500	45,500
Capital Outlay	195,000		156,823	101,745
Contingency	111,000		0	50,400
TOTAL GENERAL FUND	12,057,162	0	11,452,923	11,712,640
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund				
Streets	766,521		700,514	747,759
Total Highway Users Revenue Fund	766,521		700,514	747,759
Transportation Fund				
Bus Services	81,140		140,646	77,308
Total Transportation Fund	81,140		140,646	77,308

* 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 2010-2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009-2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009-2010	ACTUAL EXPENDITURES/ EXPENSES 2009-2010*	BUDGETED EXPENDITURES/ EXPENSES 2010-2011
Grants Fund	679,522		429,373	369,297
Public Safety Sales Tax	1,310,500		991,886	1,452,700
Other Special Revenue Funds	422,848		431,097	510,212
Community Action Program	178,517		198,371	244,782
Area Agency on Aging	336,112		332,408	330,845
Comm. Dev. Block Grants	345,000		74,831	600,000
TOTAL SPECIAL REVENUE FUNDS	4,120,160		3,299,126	4,332,903
DEBT SERVICE FUNDS				
Debt Svc.-G.O. Bonds 2006	1,068,400		1,086,400	1,030,400
Debt Svc.-P.S. Sale Tax	709,010		707,510	706,610
Debt Svc.-G.O. Const. 2010	500,000		200,000	389,000
Debt Svc.-G.O. Bonds Refunded	46,000		35,865	35,900
Debt Svc.-G.O. Bonds Fire	350,000		248,486	242,800
Debt Svc.-G.O. Bonds Series D	102,540		102,080	817,040
Debt Svc.-G.O. Bonds 2003	2,358,488		2,358,238	1,765,938
TOTAL DEBT SERVICE FUNDS	5,134,438		4,738,579	4,987,688
CAPITAL PROJECT FUNDS				
Impact Fees	3,530,000		1,027,000	2,405,000
G.O. Bonds 2003	585,000		487,262	600,000
Construction	19,100,000		11,290,000	11,500,000
Public Safety/City Buildings	13,850,000		4,990,000	10,710,000
G.O. Bonds 2006 20%	9,800,000		8,171,216	7,805,389
TOTAL CAPITAL PROJECTS FUNDS	46,865,000		25,965,478	33,020,389
ENTERPRISE FUNDS				
Water Fund	5,360,965		4,900,504	5,473,787
Sanitation and Trash Fund	786,972		739,942	667,256
Wastewater Treatment Fund	7,931,498		4,692,936	5,418,665
Sewer Fund	1,101,162		841,360	1,336,862
TOTAL ENTERPRISE FUNDS	15,180,597		11,174,742	12,896,570
EXPENDABLE AND NONEXPENDABLE TRUST FUNDS				
	0		0	0
TOTAL EXPENDABLE AND NONEXPENDABLE FUNDS	0		0	0
TOTAL ALL FUNDS	83,357,357		56,630,848	66,950,190

* 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)