

# INSTRUCTIONS

## BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Completing the steps below will populate the heading for each of the attached schedules.

1. Enter the City/Town Name:
2. Select the Budget Year

CITY/TOWN OF TOLLESON  
2017

### Protection/Unprotection of File:

Each spreadsheet within the file has been protected to prevent accidental deletion of formulas. When the sheet is protected you can move from one cell to the next using the Tab key. A password was not assigned, so the sheets may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual spreadsheet, select Protect/Unprotect Sheet from the menu.

You may need to add lines to Schedules C through G to accommodate all funds or departments involved. Remember to check all formulas in the subtotals and totals to ensure that the additional lines are included, and make changes accordingly. Once changes have been made, the sheet should be re-protected by reversing the above process. Re-protecting the sheets will help ensure that formulas are not accidentally altered or deleted.

### Printing Tips:

Schedule A can be printed on one page in landscape format with the "fit to 1 page wide by 1 page tall" option (Page Setup) selected. Schedules B through F can be printed in portrait format. Schedule G can be printed in landscape format. Schedules with multiple pages are formatted to print with the column headings on each page.

**OFFICIAL BUDGET FORMS**  
**CITY/TOWN OF TOLLESON**  
**Fiscal Year 2017**

**CITY/TOWN OF TOLLESON**

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**Fiscal Year 2017**

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**CITY/TOWN OF TOLLESON**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2017**

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	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	19,274,733	8,984,650	5,408,733	690,000	0	15,470,008	0	49,828,124
2016	Actual Expenditures/Expenses**	E	17,160,593	7,651,962	5,400,361	204,000	0	14,046,750	0	44,463,666
2017	Fund Balance/Net Position at July 1***		10,100,000	5,195,000	990,000	6,690,000		10,970,000		33,945,000
2017	Primary Property Tax Levy	B	3,262,915							3,262,915
2017	Secondary Property Tax Levy	B			3,812,000					3,812,000
2017	Estimated Revenues Other than Property Taxes	C	18,672,691	6,253,803	948,400	1,436,256	0	14,702,175	0	42,013,325
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	0	2,267,174	420,000	0	0	450,000	0	3,137,174
2017	Interfund Transfers (Out)	D	2,267,174	0	0	75,000	0	795,000	0	3,137,174
2017	Reduction for Amounts Not Available:									
2017	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		29,768,432	13,715,977	6,170,400	8,051,256	0	25,327,175	0	83,033,240
2017	Budgeted Expenditures/Expenses	E	20,346,955	9,518,105	5,467,408	2,663,000	0	16,406,389	0	54,401,857

**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

	2016	2017
1. Budgeted expenditures/expenses	\$ 49,828,124	\$ 54,401,857
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	49,828,124	54,401,857
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 49,828,124	\$ 54,401,857
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/TOWN OF TOLLESON**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2017**

	<b>2016</b>	<b>2017</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,031,777</u>	\$ <u>3,262,915</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,031,777</u>	\$ <u>3,262,915</u>
B. Secondary property taxes	<u>3,532,000</u>	<u>3,812,000</u>
C. Total property tax levy amounts	\$ <u>6,563,777</u>	\$ <u>7,074,915</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,031,777</u>	
(2) Prior years' levies	<u>16,848</u>	
(3) Total primary property taxes	\$ <u>3,048,625</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,812,000</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,812,000</u>	
C. Total property taxes collected	\$ <u>6,860,625</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8344</u>	<u>1.8325</u>
(2) Secondary property tax rate	<u>2.1371</u>	<u>2.1409</u>
(3) Total city/town tax rate	<u>3.9715</u>	<u>3.9734</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/TOWN OF TOLLESON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Taxes	\$ 13,750,000	\$ 15,000,000	\$ 15,000,000
Franchise Taxes	20,000	18,000	18,000
<b>Licenses and permits</b>			
Business Licenses	85,000	85,000	85,000
Building Permits	250,000	200,000	200,000
<b>Intergovernmental</b>			
Urban Revenue Sharing	788,017	788,017	858,051
State Sales Tax	625,264	625,264	660,150
<b>Charges for services</b>			
Building Plan Review Fees	170,000	170,000	175,000
Other Services	442,150	110,200	837,000
Development Fees	21,000		
<b>Fines and forfeits</b>			
Traffic Fines	160,000	160,000	160,000
Other Fines	9,000	8,000	8,000
<b>Interest on investments</b>			
Interest Earnings	44,500	41,000	56,000
<b>In-lieu property taxes</b>			
in-lieu property taxes	400,000	400,000	400,000
<b>Contributions</b>			
Voluntary contributions	25,000	25,332	25,000
<b>Miscellaneous</b>			
Sale/Rental Property	21,340	11,340	16,340
Miscellaneous	167,650	176,050	174,150
<b>Total General Fund</b>	<b>\$ 16,978,921</b>	<b>\$ 17,818,203</b>	<b>\$ 18,672,691</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/TOWN OF TOLLESON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue Fund	\$	\$	\$
Highway Users Gas Tax	408,411	408,411	423,798
Auto in Lieu	258,679	258,679	272,505
Misc		(20,513)	303,100
	\$ 667,090	\$ 646,577	\$ 999,403
Transportation Fund	\$ 400,000	\$ 100,000	\$ 156,260
	\$ 400,000	\$ 100,000	\$ 156,260
Grants Fund	\$ 877,326	\$ 877,326	\$ 910,080
	\$ 877,326	\$ 877,326	\$ 910,080
Public Safety Sales Tax Fund	\$ 1,992,900	\$ 2,758,288	\$ 3,042,800
	\$ 1,992,900	\$ 2,758,288	\$ 3,042,800
Other Special Revenue Funds	\$ 153,125	\$ 151,358	\$ 201,050
	\$ 153,125	\$ 151,358	\$ 201,050
Community Service Fund	\$ 55,000	\$ 52,100	\$ 55,000
	\$ 55,000	\$ 52,100	\$ 55,000
Area Agency on Aging Fund	\$ 187,714	\$ 187,714	\$ 189,210
	\$ 187,714	\$ 187,714	\$ 189,210
Comm. Dev. Block Grants Fund	\$ 600,000	\$	\$ 700,000
	\$ 600,000	\$	\$ 700,000
<b>Total Special Revenue Funds</b>	<b>\$ 4,933,155</b>	<b>\$ 4,773,363</b>	<b>\$ 6,253,803</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/TOWN OF TOLLESON**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2017**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2016</b>	<b>ACTUAL REVENUES* 2016</b>	<b>ESTIMATED REVENUES 2017</b>
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>37,692,050</u>	\$ <u>36,100,971</u>	\$ <u>42,013,325</u>

\* 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 2017**

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$	\$ 2,267,174
<b>Total General Fund</b>	\$	\$	\$	\$ 2,267,174
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue Fund	\$	\$	\$ 680,000	\$
Transportation			200,000	
Other Special Revenue			805,000	
Community Service			300,000	
Area Agency on Aging			282,174	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 2,267,174	\$
<b>DEBT SERVICE FUNDS</b>				
Water Bonds 2011	\$	\$	\$ 75,000	\$
Bond Series D Fund			345,000	
Public Safety Sales Tax Fund				
GO Bonds Fire Fund				
<b>Total Debt Service Funds</b>	\$	\$	\$ 420,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Impact Fee Fund	\$	\$	\$	\$ 75,000
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 75,000
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$	\$	\$	\$ 520,000
Sanitation and Trash Fund			150,000	
Sewer Fund				275,000
Waste Water Fund			300,000	
<b>Total Enterprise Funds</b>	\$	\$	\$ 450,000	\$ 795,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 3,137,174	\$ 3,137,174

**CITY/TOWN OF TOLLESON**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>GENERAL FUND</b>				
Mayor/Council	\$ 312,198	\$	\$ 282,782	\$ 339,825
City Management	733,595		670,833	744,367
Public Affairs Administration	175,435	55,000	188,895	266,153
Housing Services	354,700		145,450	390,704
City Clerk	429,591	(57,250)	310,998	298,228
Human Resources	472,182		394,790	509,425
City Magistrate	528,740		511,829	515,624
Prosecutor	66,000		66,000	71,500
Finance	613,757		568,768	712,888
Information Technology	382,146		371,860	431,040
Police Administration	322,176		318,133	337,622
Police Support Services	887,730		809,636	1,364,577
Police Investigations	633,342		592,104	625,115
Police Operation	2,872,573		2,810,505	2,966,152
Library	579,764		551,422	617,617
Fire Administration	424,109		406,967	383,949
Fire Operations	3,414,105		3,284,460	3,461,402
Field Operations-Vehicle Maint.	330,105		314,245	325,156
Field Operations-Grounds Maint.	565,846		546,223	575,040
Field Operations-Buildings Maint.	486,308		462,875	474,969
Building Inspection	291,464		238,074	353,200
Non-Profit	26,000	2,250	26,000	31,000
Recreation	495,684		439,139	563,716
Boys and Girls Club	151,262		150,962	155,000
Economic Development	831,806		415,860	1,065,951
Planning and Engineering	317,255		316,652	322,775
Emp. Development Relations	77,000		59,100	77,000
Capital Outlay	1,092,360		1,022,581	1,616,960
Contingency	1,407,500		883,450	750,000
<b>Total General Fund</b>	<b>\$ 19,274,733</b>	<b>\$</b>	<b>\$ 17,160,593</b>	<b>\$ 20,346,955</b>
<b>SPECIAL REVENUE FUNDS</b>				
Transportation	\$ 657,740	\$	\$ 325,000	\$ 336,810
Streets	1,281,339		1,163,022	1,645,703
Grant Funds	880,326		880,326	910,080
Public Safety Sales Tax	3,766,500		3,576,500	4,061,875
Other Special Revenue Funds	934,417		909,544	1,036,085
Community Service Fund	364,536		297,778	356,168
Area Agency on Aging Fund	499,792		499,792	471,384
Comm. Dev. Block Grants	600,000			700,000
<b>Total Special Revenue Funds</b>	<b>\$ 8,984,650</b>	<b>\$</b>	<b>\$ 7,651,962</b>	<b>\$ 9,518,105</b>
<b>DEBT SERVICE FUNDS</b>				
G.O. Bonds 2006	\$ 674,100	\$	\$ 672,750	\$ 1,888,100
P.S. Sales Tax	708,813		706,813	708,813
G.O. Const. 2010	388,568		387,067	388,568
G.O. Water 2011	76,000		74,732	76,000
G.O. Street 2011	221,220		220,468	221,220
G.O. Bonds Fire	259,132		258,381	264,407
G.O. Series D	3,080,900		3,080,150	1,920,300
<b>Total Debt Service Funds</b>	<b>\$ 5,408,733</b>	<b>\$</b>	<b>\$ 5,400,361</b>	<b>\$ 5,467,408</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Construction Fund	\$ 190,000	\$ 500,000	\$ 204,000	\$ 2,663,000
<b>Total Capital Projects Funds</b>	<b>\$ 190,000</b>	<b>\$ 500,000</b>	<b>\$ 204,000</b>	<b>\$ 2,663,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 6,112,869	\$	\$ 6,048,909	\$ 6,978,650
Sanitation and Trash Fund	518,231		505,696	490,390
Wastewater Treatment Fund	7,542,218	(500,000)	6,113,999	7,226,149
Sewer Fund	1,796,690		1,378,146	1,711,200
<b>Total Enterprise Funds</b>	<b>\$ 15,970,008</b>	<b>\$ (500,000)</b>	<b>\$ 14,046,750</b>	<b>\$ 16,406,389</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>\$ 49,828,124</b>	<b>\$</b>	<b>\$ 44,463,666</b>	<b>\$ 54,401,857</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/TOWN OF TOLLESON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2017**

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
<b>GENERAL FUND</b>	137.01	\$ 10,134,901	\$ 3,008,652	\$ 1,791,000	\$ 1,245,251	\$ 16,179,804
<b>SPECIAL REVENUE FUNDS</b>						
Streets	6.42	\$ 387,000	\$ 45,000	\$ 92,648	\$ 71,355	\$ 596,003
Impound	1.00	42,768	5,000	7,000	6,595	61,363
Other Special Revenue Funds	2.75	333,948	93,317	94,000	63,622	584,887
Community Service Fund	2.94	161,000	20,000	45,000	26,017	252,017
Area Agency on Aging	4.82	219,933	26,240	44,776	28,772	319,721
<b>Total Special Revenue Funds</b>	<b>17.93</b>	<b>\$ 1,144,649</b>	<b>\$ 189,557</b>	<b>\$ 283,424</b>	<b>\$ 196,361</b>	<b>\$ 1,813,991</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	12.05	\$ 860,000	\$ 99,000	\$ 169,000	\$ 126,100	\$ 1,254,100
Sanitation and Trash Fund	2.16	144,000	21,000	50,000	35,840	250,840
Wastewater Treatment Fund	23.20	1,478,000	164,000	273,000	223,099	2,138,099
Sewer Fund	5.15	375,000	45,000	54,000	48,400	522,400
<b>Total Enterprise Funds</b>	<b>42.56</b>	<b>\$ 2,857,000</b>	<b>\$ 329,000</b>	<b>\$ 546,000</b>	<b>\$ 433,439</b>	<b>\$ 4,165,439</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$

**CITY/TOWN OF TOLLESON**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2017**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2017</b>	<b>Employee Salaries and Hourly Costs 2017</b>	<b>Retirement Costs 2017</b>	<b>Healthcare Costs 2017</b>	<b>Other Benefit Costs 2017</b>	<b>Total Estimated Personnel Compensation 2017</b>
<b>TOTAL ALL FUNDS</b>	<u>197.50</u>	<u>\$ 14,136,550</u>	<u>\$ 3,527,209</u>	<u>\$ 2,620,424</u>	<u>\$ 1,875,051</u>	<u>\$ 22,159,234</u>