

CITY OF TOLLESON
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
FISCAL YEAR 2014

FUND(1)	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET ASSETS*** JULY 1, 2013	DIRECT PROPERTY TAX REVENUES 2014		ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
				Primary	Secondary		SOURCES	USES	IN	OUT		
1) General Fund	\$ 14,508,009	\$ 13,292,208	\$ 2,500,000	\$ 2,875,534	\$ 14,415,060	\$ 0	\$ 3,949,031	\$ 15,841,563	\$ 15,482,434			
2) Special Revenue Funds	5,818,591	3,882,580	651,100	3,317,591	1,949,031	1,949,031		5,917,722	5,917,631			
3) Debt Service Funds	5,397,983	5,395,442	612,000	3,212,750	973,930	1,425,000		6,233,680	5,423,370			
4) Less: Designation For Future Debt Retirement			(800,000)					(800,000)				
5) Total Debt Service Funds	5,397,983	5,395,442	(188,000)	3,212,750	973,930	1,425,000		5,423,680	5,423,370			
6) Capital Projects	13,770,973	1,270,686	15,219,500	0	3,145,010	2,110,500	150,000	20,325,010	19,765,000			
7) Less: Designation For Future Capital Outlay			(560,000)					(560,000)				
8) Capital Projects Funds	13,770,973	1,270,686	14,659,500	3,145,010	13,855,910	2,110,500	150,000	19,765,010	19,765,000			
9) Enterprise Funds	16,421,833	16,152,396	2,670,000	2,670,000		175,000	1,360,500	13,140,410	14,631,696			
10) Less: Designation For Future Debt Retirement			(500,000)					(500,000)				
11) Total Enterprise Funds	16,421,833	16,152,396	2,170,000	0	13,855,910	175,000	1,360,500	14,640,410	14,631,696			
12) Expendable Trust Funds												
13) Nonexpendable Trust Funds												
TOTAL ALL FUNDS	\$ 55,947,390	\$ 39,993,312	\$ 19,792,600	\$ 6,088,284	\$ 35,707,501	\$ 0	\$ 5,659,531	\$ 61,588,385	\$ 61,220,131			

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1 Budgeted Expenditures/Expenses	\$ 55,947,390	\$ 61,220,131
2 Less: estimated reconciling items		
3 Budgeted Expenditures/Expenses Adjusted for Reconciling Items	\$ 55,947,390	\$ 61,220,131
4 Less: Estimated Exclusions		
5 Amount subject to the Expenditure Limitation	\$ 55,947,390	\$ 61,220,131
6 EHC or voter-approved Expenditure Limitation	\$ 55,947,390	\$ 61,220,131

* 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 not spendable for (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of permanent fund).

SCHEDULE A

**CITY OF TOLLESON
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
FISCAL YEAR 2014**

	<u>2013</u> <u>FISCAL YEAR</u>	<u>2014</u> <u>FISCAL YEAR</u>
1. Maximum allowable primary property tax levy. A.R.S. 42-17051(A)	\$2,246,245	\$2,850,467
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	\$2,246,245	\$2,850,400
B. Secondary Property Taxes	\$3,875,000	\$3,212,750
C. Total Property Tax Levy Amounts	\$6,121,245	\$6,063,150
4. Property Taxes Collected*		
A. Primary Property Taxes		
(1) Current year Levy	\$2,246,245	
(2) Prior Year's Levies	\$25,000	
(3) Total Primary Property Taxes	\$2,271,245	
B. Secondary Property Taxes		
(1) Current year Levy	\$3,804,250	
(2) Prior Year's Levies		
(3) Total Secondary Property Taxes	\$3,804,250	
C. Total Property Taxes Collected	\$6,075,495	
5. Property Tax Rates		
A. City Tax Rate		
(1) Primary Property Tax Rate	1.2643	1.7811
(2) Secondary Property Tax Rate	2.1520	1.9801
(3) Total City Tax Rate	3.4163	3.7611
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.

SCHEDULE B

CITY OF TOLLESON
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEAR 2014

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2013	ACTUAL REVENUES 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local Taxes			
City Sales Taxes	11,120,000	11,120,000	11,840,000
Franchise Taxes	20,000	40,000	20,000
Licenses and Permits			
Business Licenses	62,000	66,000	67,000
Building Permits	200,000	150,000	200,000
Intergovernmental Revenues			
Urban Revenue Sharing	668,497	668,550	730,192
State Sales Tax	547,294	548,000	565,538
Charges for Services			
Building Plan Review Fees	150,000	110,000	110,000
Other Services	88,540	68,450	63,740
Fines and Forfeits			
Traffic Fines	140,000	140,000	140,000
Other Fines	9,000	9,000	9,000
Interest on Investments			
Interest Earnings	3,800	11,000	9,000
In-Lieu Property Taxes	305,000	370,000	380,000
Voluntary Contributions			
Donations	25,000	25,000	25,000
Miscellaneous Revenues			
Sale/Rental Property	25,000	26,340	26,340
Miscellaneous	229,750	250,681	229,250
TOTAL GENERAL FUND	13,593,881	13,603,021	14,415,060
SPECIAL REVENUE FUNDS			
Highway Users Revenue Fund			
Highway Users Gas Tax	368,336	335,415	369,200
Auto in Lieu	216,977	210,077	218,165
Miscellaneous	100		40
Total Highway Users Revenues Fund	585,413	545,492	587,405

* 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
SUMMARY BY FUND OF REVENUES OTHER THAN PROPERTY TAXES
FISCAL YEAR 2014

SOURCE OF REVENUES	ADOPTED BUDGETED REVENUES 2013	ACTUAL REVENUES 2013	ESTIMATED REVENUES 2014
Transportation Fund			
Transportation Fund	135,000	19,247	115,000
Total Transportation Fund	135,000	19,247	115,000
Grants Fund	515,934	230,417	337,655
Public Safety Sales Tax Fund	1,355,300	1,506,400	1,606,400
Other Special Revenue Funds	149,950	152,600	153,600
Community Service fund	0	31,609	11,000
Area Agency on Aging Fund	181,098	181,098	186,531
Comm. Dev. Block Grants Fund	350,000		320,000
TOTAL SPECIAL REVENUE FUNDS	3,272,695	2,666,863	3,317,591
DEBT SERVICE FUNDS			
Debt Svc.-G.O. Bonds 2006 Fund	175	210	210
Debt Svc.-P.S. Sale Tax Fund	720,200	720,240	720,240
Debt Svc.-G.O. Const. 2010 Fund	125	150	180
Debt Svc.-G.O. Water 2011 Fund		0	10
Debt Svc.-G.O. Bonds Refunded Fund	70	60	0
Debt Svc.-G.O. Street 2011 Fund	60	50	10
Debt Svc.-G.O. Bonds Fire Fund	246,070	246,670	253,020
Debt Svc.-G.O. Bonds Series D Fund	210	210	260
Debt Svc.-G.O. Bonds 2003 Fund	310	380	
TOTAL DEBT SERVICE FUNDS	967,220	967,970	973,930
CAPITAL PROJECTS FUNDS			
Impact Fees Fund	174,000	173,413	128,500
G. O. Bond 2003 Fund	600	10,010	6,010
Construction Fund	2,500	15,500	3,010,500
Public Safety/City Buildings Fund		5	0
G. O. Bond Issue Series 2006 20% Fund		6	0
TOTAL CAPITAL PROJECTS FUNDS	177,100	198,934	3,145,010
ENTERPRISE FUNDS			
Water Fund	6,155,000	6,418,260	6,476,700
Sanitation and Trash Fund	364,150	343,310	343,310
Wastewater Treatment Fund	4,490,400	4,279,000	5,408,500
Sewer Fund	1,587,500	1,627,800	1,627,400
TOTAL ENTERPRISE FUNDS	12,597,050	12,668,370	13,855,910
TOTAL ALL FUNDS	30,607,946	30,105,158	35,707,501

* 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
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/(USES) AND INTERFUND TRANSFERS
FISCAL YEAR 2014

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2013		2014	
	<u>SOURCES</u>	<u>(USES)</u>	<u>IN</u>	<u>(OUT)</u>
GENERAL FUND				3,949,031
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund			900,000	
Transportation Fund			165,000	
Grants			6,500	
Other Special Revenue			330,000	
Community Service			330,000	
Area Agency on Aging			185,031	
CDBG			<u>32,500</u>	
TOTAL SPECIAL REVENUE FUNDS			<u>1,949,031</u>	
DEBT SERVICE FUNDS				
P.S. Sales Tax			150,000	
Water Bonds 2011			75,000	
Bonds Series D Fund			<u>1,200,000</u>	
TOTAL DEBT SERVICE			<u>1,425,000</u>	
CAPITAL PROJECTS FUNDS				
Impact Fees Fund				150,000
G. O. Bond 2003 Fund			2,000,000	
G. O. Bond Issue Series 2006 20% Fund			<u>110,500</u>	
TOTAL CAPITAL PROJECTS FUNDS			<u>2,110,500</u>	<u>150,000</u>
ENTERPRISE FUNDS				
Water Fund				1,275,000
Sanitation and Trash Fund			175,000	
Wastewater Treatment Fund				
Sewer Fund				<u>285,500</u>
TOTAL ENTERPRISE FUNDS			<u>175,000</u>	<u>1,560,500</u>
TOTAL ALL FUNDS			<u>5,659,531</u>	<u>5,659,531</u>

SCHEDULE D

CITY OF TOLLESON
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND TYPES
FISCAL YEAR 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor/Council	289,390		286,798	298,580
City Management	600,577		565,078	658,253
City Clerk	272,283		263,675	377,376
Human Resources	398,437		280,615	431,507
City Magistrate	429,245		472,333	496,633
Prosecutor				76,395
Finance	509,527		483,905	575,449
Information Technology	267,485		257,200	294,934
Police Administration	296,576		291,012	259,316
Police Dispatching	755,478		717,400	896,233
Police Investigations	514,697		531,366	556,975
Police Field Operations	2,297,937		2,401,670	2,567,236
Library	372,735		306,248	411,048
Fire Administration	184,291		180,552	234,456
Fire Operations	3,094,816 *		3,229,048	3,407,860
Field Operations-Vehicle Maint.	262,318		193,688	260,522
Field Operations-Grounds Maint.	372,748		543,077	460,570
Field Operation-Buildings Maint.	449,225		400,050	460,563
Building Inspection	321,516		304,534	337,808
Non-Profit	25,000		25,000	25,000
Recreation	298,260		338,256	334,772
Boys and Girls Club	143,600		145,857	147,475
Economic Development	434,560		282,680	414,449
Planning and Engineering	346,248		301,286	376,024
Employment Development	70,500		66,000	75,500
Capital Outlay	950,560		424,880	397,500
Contingency	550,000			650,000
TOTAL GENERAL FUND	14,508,009	0	13,292,208	15,482,434
SPECIAL REVENUE FUNDS				
Transportatin	270,000		270,000	280,000
Streets	1,843,111	0	1,403,372	1,655,873
Grants Fund	513,134		237,529	344,156
Public Safety Sales Tax Fund	1,646,054		975,049	2,030,886
Other Special Revenue Funds	520,664	0	358,857	541,616
Community Service Fund	364,201		294,845	341,038
Area Agency on Aging Fund	341,428		341,428	371,562
Comm. Dev. Block Grants Fund	350,000		1,500	352,500
TOTAL SPECIAL REVENUE FUNDS	5,848,592	0	3,882,580	5,917,631

* 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
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND
FISCAL YEAR 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
DEBT SERVICE FUNDS				
Debt Svc.-G.O. Bonds 2006 Fund	951,000		951,600	906,600
Debt Svc.-P.S. Sale Tax Fund	706,610		707,575	708,565
Debt Svc.-G.O. Const. 2010 Fund	388,566		385,005	388,570
Debt Svc.-G.O. Water 2011 Fund	74,731		74,731	75,000
Debt Svc.-G.O. Bonds Refunded Fund	825,900		825,550	
Debt Svc.-G.O. Street 2011 Fund	219,719		220,020	220,020
Debt Svc.-G.O. Bonds Fire Fund	245,557		245,358	251,510
Debt Svc.-G.O. Bonds Series D Fund	398,900		398,603	2,873,105
Debt Svc.-G.O. Bonds 2003 Fund	1,587,000		1,587,000	
TOTAL DEBT SERVICE FUNDS	5,397,983		5,395,442	5,423,370
CAPITAL PROJECT FUNDS				
Impact Fees Fund	2,310,973		155,000	1,235,000
G. O. Bond 2003 Fund	5,900,000		638,650	8,000,000
Construction Fund	5,500,000		300,000	10,500,000
Public Safety/City Buildings Fund	25,000		25,000	
G.O. Bonds 2006 20% Fund	35,000		152,036	30,000
TOTAL CAPITAL PROJECTS FUNDS	13,770,973		1,270,686	19,765,000
ENTERPRISE FUNDS				
Water Fund	8,308,718		8,636,759	5,922,053
Sanitation and Trash Fund	566,596		567,778	534,909
Wastewater Treatment Fund	5,967,818		5,400,684	6,589,028
Sewer Fund	1,578,701		1,547,175	1,585,706
TOTAL ENTERPRISE FUNDS	16,421,833		16,152,396	14,631,696
EXPENDABLE AND NONEXPENDABLE TRUST FUNDS				
	0		0	0
TOTAL EXPENDABLE AND NONEXPENDABLE FUNDS	0		0	0
TOTAL ALL FUNDS	55,947,390		39,993,312	61,220,131

* 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 2014

FUND	FULL-TIME EQUIVALENT(FTE) 2014	EMPLOYEE SALARIES AND HOURLY COSTS		RETIREMENT COST 2014	HEALTHCARE COST 2014	OTHER BENEFIT COST 2014	TOTAL ESTIMATED PERSONNEL COMPENSATION 2014
		2014	2014				
GENERAL FUND	117.5	\$ 8,471,998		1013238	1474874	826037	\$ 11,786,147
SPECIAL REVENUE FUNDS							
Streets	7.5	\$ 312,235		\$ 33,113	\$ 85,785	\$ 50,485	\$ 481,618
Grants Fund	1.5	\$ 92,664		\$ 26,042	\$ 18,785	\$ 20,953	\$ 158,444
Public Safety Sales Tax Fund	0.75	\$ 36,686		\$ 3,847	\$ 8,300	\$ 5,757	\$ 54,590
Other Special Revenue Funds	2.5	\$ 132,957		\$ 24,124	\$ 43,855	\$ 22,296	\$ 223,232
Community Service Fund	4	\$ 179,540		\$ 18,974	\$ 11,320	\$ 21,302	\$ 231,136
Area Agency on Aging Fund	4	\$ 176,411		\$ 18,974	\$ 38,695	\$ 21,019	\$ 255,099
TOTAL SPECIAL REVENUE FUND:	20.25	\$ 930,493		\$ 125,074	\$ 206,740	\$ 141,812	\$ 1,404,119
ENTERPRISE FUNDS							
Water Fund	9	\$ 726,997		77901	143270	94131	\$ 1,042,299
Sanitation and Trash Fund	3.5	\$ 200,236		21827	40510	33477	\$ 296,050
Wastewater Treatment Fund	21	\$ 1,413,829		143263	280725	169882	\$ 2,007,699
Sewer Fund	3.75	\$ 267,660		25454	28115	23618	\$ 344,847
TOTAL ENTERPRISE FUNDS	37.25	\$ 2,608,722		\$ 268,445	\$ 492,620	\$ 321,108	\$ 3,690,895
TOTAL ALL FUNDS	175	\$ 12,011,213		\$ 1,406,757	\$ 2,174,234	\$ 1,288,957	\$ 16,881,161

SCHEDULE F