



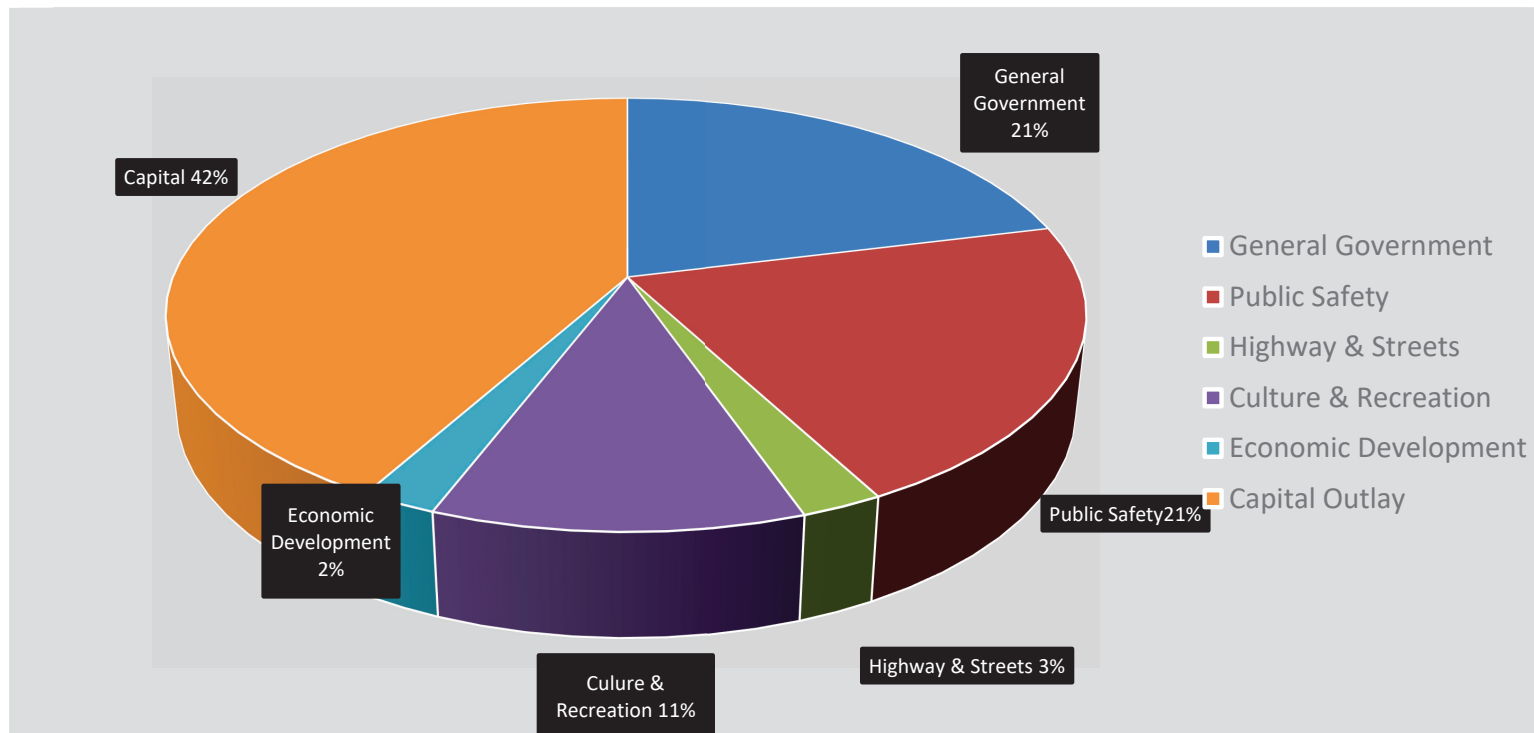
BUDGET FY 2026 WORK- STUDY

April 8, 2025

**CITY OF TOLLESON
UPDATED WORKING TRIAL BALANCE
FOR FISCAL YEAR 2026**

FUND	ESTIMATED BALANCE 7/1/2025	REVENUES	TRANSFER IN	EXPENDITURES	TRANSFER OUT	ESTIMATED BALANCE 6/30/2026
1000 - GENERAL FUND	\$ 79,827,712	\$ 49,651,050		\$ 71,587,080	\$ 13,059,400	\$ 44,832,282
2200 - HURF	\$ 488,000	\$ 945,000		\$ 1,345,000		\$ 88,000
2500 - IMPOUND FUND	\$ 13,806	\$ 10,000	\$ 30,000	\$ 51,050		\$ 2,756
2600 - PUBLIC SAFETY FUND	\$ 11,768,385	\$ 8,305,000		\$ 8,383,000		\$ 11,690,385
2900 - JCEF	\$ 250,004	\$ 78,000		\$ 139,320		\$ 188,684
3100 - FUND GRANTS FUND		\$ 56,733,110		\$ 56,246,699		\$ 486,411
3200 - AAA FUND		\$ 228,654	\$ 1,029,400	\$ 1,072,054		\$ 186,000
3500 - NON-FEDERAL GRANTS FUND		\$ 954,110		\$ 954,110		\$ -
4100-4900 - DEBT SERVICE FUNDS	\$ 89,509	\$ 4,408,500	\$ 2,000,000	\$ 6,444,613		\$ 53,396
5100 - AQUATIC CENTER AND PARKS	\$ -	\$ 21,000,000	\$ 10,000,000	\$ 31,000,000		\$ -
6100 - WATER FUND	\$ 13,227,915	\$ 8,931,700		\$ 20,933,000		\$ 1,226,615
6200 - SANITATION FUND	\$ 497,442	\$ 480,500		\$ 532,500		\$ 445,442
6300 - WASTE WATER FUND	\$ 15,585,186	\$ 27,128,450	\$ 194,000	\$ 32,320,400		\$ 10,587,236
6400 - SEWER FUND	\$ 1,568,136	\$ 1,856,300		\$ 2,423,700	\$ 194,000	\$ 806,736
TOTAL	\$ 123,316,095	\$ 180,710,374	\$ 13,253,400	\$ 233,432,526	\$ 13,253,400	\$ 70,593,943

GENERAL FUND EXPENDITURES BY FUNCTION



General Government	\$ 15,127,050.00
Public Safety	\$ 15,088,630.00
Highway & Streets	\$ 1,761,400.00
Culture & Recreation	\$ 7,994,200.00
Economic Development	\$ 1,626,300.00
Capital Outlay	\$ 29,989,500.00
Total	<u>\$ 71,587,080.00</u>

GENERAL FUND EXPENDITURES BY FUNCTION

Function	FY 25 Budget	FY 26 Budget	Change
General Govt	\$13,150,315	\$15,127,050	\$1,967,735
Public Safety	\$14,176,650	\$15,088,630	\$911,980
Highway & Street	\$1,845,300	\$1,761,400	\$83,900
Culture & Recreation	\$7,341,650	\$7,994,200	\$652,550
Economic Development	\$1,776,800	\$1,626,300	\$150,500
Capital	\$12,357,000	\$29,989,500	\$17,632,500
Total	\$51,007,715	\$71,587,080	\$20,579,365

BUDGETED SALARY INCREASES

The consumer price index for all items for the 12-month period ending February 2025 is 2.8%.

Non-Public Safety:

- Salary range adjusted by 5% and budgeting for 3% cost of living adjustment
- Merit – Leading category 2-5% depending on range placement
- Merit – Performing category 1-4% adjustment depending on range placement

Public safety (Police – Sergeant and down: Fire –down Captain and down)

- Police - Salary range adjusted by 8% and budgeting for a 4% cost of living adjustment
- Fire – Salary range adjusted by 5% and budgeting for a 4% cost of living adjustment
- Merit – Leading category 2-5% depending on range placement
- Merit – Performing category 1-4%



BUDGETED SALARY INCREASES

Cost of wage adjustments:

Cost of Living adjustment:

- General Fund \$628,000
- Total all Funds \$749,000

Merit Adjustment:

- General Fund \$657,000
- Total all Funds \$785,000



POSITION REQUEST

Total of 5 FTE requested:

- 2 PT recreation Coordinator
- 2 PT Senior center positions (extended hours)
- 2 FT Senior center positions (extended hours)
- 1 FT engineer utilities



RETIREMENT SYSTEMS FUNDING LEVELS

- Tolleson PSPRS Fire Tier 1 & 2 – 91.8%
- Tier 3 – 107.9%

- Tolleson PSPRS Police Tier 1 & 2 - 97.5%
- Tier 3 – 107.9%

- Budget includes \$2.0M additional payment for unfunded liability (Public Safety Fund)



DEPARTMENT BUDGET PRESENTATIONS

GENERAL FUND - OPERATING

ORG	DEPARTMENT	2025 BUDGET	2026 BUDGET REQUEST	BUDGET DOLLAR CHANGE	BUDGET PERCENT CHANGE
10101010	MAYOR & COUNCIL	882,500	914,000	31,500	3.57%
10102020	CITY MANAGEMENT	569,465	597,700	28,235	4.96%
10103030	PUBLIC AFFAIRS ADMINISTRATOR	925,250	1,191,350	266,100	28.76%
10111141	HOUSING SERVICES	873,950	775,300	(98,650)	-11.29%
10104040	CITY CLERK	438,450	558,200	119,750	27.31%
10105050	EMPLOYEE RESOURCES	1,014,500	1,169,000	154,500	15.23%
10106060	CITY MAGISTRATE	274,150	301,850	27,700	10.10%
10106061	COURT ADMINISTRATION	601,600	588,500	(13,100)	-2.18%
10212154	Court Legal Services	108,000	188,000	80,000	74.07%
10107070	FINANCE	1,846,250	1,988,550	142,300	7.71%
10108100	INFORMATION TECHNOLOGY	1,943,900	2,235,050	291,150	14.98%
10212150	POLICE ADMINISTRATION	1,110,050	1,215,350	105,300	9.49%
10212151	POLICE SUPPORT SERVICE	2,380,200	2,522,700	142,500	5.99%
10212153	POLICE FIELD OPERATIONS	4,260,950	4,741,430	480,480	11.28%
10409110	LIBRARY	1,669,200	1,860,200	191,000	11.44%
10213161	FIRE ADMINISTRATION	1,203,600	1,139,900	(63,700)	-5.29%
10213161	FIRE OPERATIONS	4,132,600	4,459,500	326,900	7.91%
10214165	Emergency Preparedness	470,500	317,200	(153,300)	-32.58%
10410130	AQUATICS CENTER	1,525,000	1,525,000	-	-

GENERAL FUND - OPERATING

ORG	DEPARTMENT	2025 BUDGET	2026 BUDGET REQUEST	BUDGET DOLLAR CHANGE	BUDGET PERCENT CHANGE
10110120	FIELD OPS VEHICLES	640,400	674,600	34,200	5.34%
10110121	FIELD OPS GROUNDS	485,700	502,550	16,850	3.47%
10110122	FIELD OPS BUILDING	1,650,600	1,733,900	83,300	5.05%
10215170	BUILDING INSPECTION	618,750	692,550	73,800	11.93%
10315123	STREETS	1,395,300	1,303,900	(91,400)	-6.55%
10310124	TRANSPORTATION	450,000	457,500	7,500	1.67%
10111140	HUMAN SERVICES	1,086,600	1,539,500	452,900	41.68%
10410125	PARK MAINTENANCE	1,040,750	1,057,550	16,800	1.61%
10103031	NON-PROFIT	62,000	62,000	-	0.00%
10416180	PARKS AND RECREATION	2,250,100	2,659,900	409,800	18.21%
10416181	TEEN COUNCIL	225,150	221,600	(3,550)	-1.58%
10416182	CITY PROMOTION	631,450	669,950	38,500	7.15%
10515171	ECONOMIC DEVELOPMENT	1,234,350	1,045,050	(189,300)	-15.34%
10515172	PLANNING & ENGINEERING	542,450	581,250	38,800	7.15%
10105051	EMPLOYEE DEVELOPMENT	107,000	107,000	-	0.00%

GENERAL FUND - CAPITAL

ORG	DEPARTMENT	2025 BUDGET	2026 BUDGET REQUEST	BUDGET DOLLAR CHANGE	BUDGET PERCENT CHANGE
10410904	CAP. OUTLAY AQUATICS	1,000,000	1,000,000	-	0.00%
10115908	CAP. CITY HALL	250,000	175,000	(75,000)	-30.00%
10515906	CAP. OUTLAY ENGINEERING	6,825,000	7,265,000	440,000	6.45%
10515906	CAP. OUTLAY ECONOMIC DEV	600,000	15,600,000	15,000,000	2500%
10107901	CAP. OUTLAY FINANCE	800,000	600,000	(200,000)	-25.00%
10409910	CAP. OUTLAY LIBRARY	85,000	110,000	25,000	29.41%
1174	CAP. OUTLAY FIRE	-	-	-	-
10108902	CAP. OUTLAY INFORMATION TECH.	160,000	135,000	(25,000)	-15.63%
10110903	CAP. OUTLAY FIELD OPERATIONS	320,000	478,000	158,000	49.38%
10111905	CAP OUTLAY COMM/SENIOR CENTER	57,000	57,000	-	-
10416907	CAP OUTLAY REC. FACILITY	260,000	569,500	309,500	119.04%
10107080	CONTINGENCY	2,000,000	4,000,000	2,000,000	100%
	TOTAL	\$ 51,007,715	71,587,080	20,579,365	41%



MAYOR & COUNCIL

Department 1010 1010

Budget increased by \$31,500 or 3.57%.

- Legal Services increased \$30,000 for Admin portion of bill.



CITY MANAGEMENT

Department 1010 2020

Budget increased by \$28,235 or 4.96%.

- Wages and benefit costs increase

PUBLIC AFFAIRS ADMIN

Department 1010 3030

Budget increased by \$266,100 or 28.76%.

- Increase in Wages and Benefits \$97k
- Position transferred from Streets \$130K
- Furniture One time – Waiting area upstairs \$25k



HOUSING SERVICES

Department 1011 1141

Budget Decreased by \$98,650 or 11.29%.

- Decreased lot acquisition by \$100k



CITY CLERK

Department 1010 4040

Budget increased by \$119,750 or 27.3146%.

- One-time request to store records digitally \$100k
- Wage and Benefits increase



EMPLOYEE RESOURCES

Department 1010 5050

Budget increased by \$154,500 or 15.23%.

- Wage and Benefits increase \$43K
- Subscription for new payroll system \$110k



CITY MAGISTRATE

Department 1010 6060

Budget increased by \$27,700.

- Wage and Benefit increase \$26k



COURT ADMINISTRATION

Department 1010 6061

Budget decreased by \$13,100 or -2.18%.

- Wage and benefit increase \$26k
- Public defender cost moved to 10212154 -\$40K



CITY PROSECUTOR

Department 1021 2154

Increase by \$80,000 or 74%.

- Public defender contract moved from Court admin and increased by \$40k.



FINANCE

Department 1010 7070

Budget increased \$142,300 or 7.71%.

- Wage and Benefits increase \$38K
- Insurance premiums \$38k
- Subscription costs for new financial system \$67k



INFORMATION TECHNOLOGY

Department 1010 8100

Budget increased by \$291,150 or 14.98%.

- Wage and Benefit increase \$56K
- Subscription increase \$180K
- Professional services \$30K
- Phone Service \$16K



POLICE ADMINISTRATION

Department 1021 2150

Budget increased \$142,500 or 9.49%.

- Wage and benefit increase \$152K
- Electricity budget reduction -\$20k
- Police explorers \$5k



POLICE SUPPORT SERVICES (DISPATCH)

Department 1021 2151

Budget increased \$142,500 or 5.99%.

- Wage and Benefit increase 153K
- Electricity allocated to Admin -\$22k
- Training increase 9k



POLICE FIELD OPERATIONS

Department 1021 2153

Budget increased by \$480,480 or 11.28%.

- Wage and benefit increase \$377K
- Professional services \$60K
- Fuel \$20K



LIBRARY

Department 1040 9110

Budget increased \$191,000 or 11.44%.

- Wage and benefit \$171K
- Internet Service \$20K



FIRE ADMINISTRATION

Department 1021 3160

Budget decreased \$63,700 or 5.29%.

- Wage and benefit decrease \$79K
- Training increase \$7.5K
- Apparel \$5K



FIRE OPERATIONS

Department 1021 3161

Budget increased \$326,900 or 7.91%.

- Wage and Benefit increase \$247K
- Professional Service increase \$50k
- Training increase \$22k



EMERGENCY PREPAREDNESS

Department 1021 4165

Budget decreased \$153,300 or -32.58%.

- Wage and benefit decrease -\$213k
- Sister Cities \$10k
- Contractual Services physical vehicle barriers \$50k



AQUATICS CENTER

Department 1041 0130

Budget did not change (\$1.525M)

- Adding 2 FTE's to employee count in order to hire staff prior to opening of Aquatic center

FIELD OPERATIONS VEHICLES

Department 10110120

Budget increased \$34,200 or 5.34%.

- Wage and benefit increase \$21K
- Tools \$4k
- Supplies \$5k



FIELD OPERATIONS GROUNDS

Department 10110121

Budget increased \$16,850 or 3.47%.

- Wage and Benefit increase \$ 6k
- Professional Services \$10k



FIELD OPERATIONS BUILDING

Department 10110122

Budget increased \$83,300 or 5.05%.

- Wage and benefit increase \$81k
- Apparel \$2k



BUILDING INSPECTION

Department 10215170

Budget increased \$73,800 or 11.93%.

- Wage and benefit increases



STREETS

Department 10310123

Budget decreased \$91,400 or -6.55%.

- Transfer position to Public Affairs



TRANSPORTATION

Department 10310124

Budget increased by \$7,500 or 1.67%.

- Marketing increase \$7.5k



HUMAN SERVICES

Department 10111140

Budget increased \$452,900 or 41.68%.

- Extended hours for Senior Center \$300k (2 part time and 2 full time positions)
- Wage and Benefits \$102k.
- Homeless placement services \$50k.



NON PROFIT DONATIONS

Department 10103031

No change in budget.



RECREATION

Department 10416180

Budget increased \$409,800 or 18.21 %.

- New part-time Recreation Coordinator (2) \$70k
- Wage and benefits \$78K
- Contractual Services \$40k
- Preschool funding \$200k
- Promotions \$19k

TEEN COUNCIL

Department 10416181

Budget decreased by \$3,550 or -1.58%.

- Wage and Benefit decrease \$10k
- Promotion increased \$3k
- Food and Meals increased \$3k



CITY PROMOTION

Department 10416182

Budget increased by \$38,500 or 6.1%.

- City Promotion \$35k
- Food and Meals \$2k



ECONOMIC DEVELOPMENT

Department 10515171

Budget decreased by \$189,300 or -15.34%.

- Economic Development rebates -\$200k
- Wages and benefits increase \$10k



PLANNING & ENGINEERING

Department 10515172

Budget increased by \$38,800 or 7.15%.

- Wage and benefits increase \$38k



EMP DEVELOPMENT RELATIONS

Department 10105051

No change in Budget.



Capital Requests General Fund

CIP Aquatics Center- 10410904

- \$1M Private donation



Capital Requests General Fund

CIP Civic Center 10115908

- Carryover funding from Civic Center project \$175k

Capital Requests General Fund

CIP Engineering – 10515906

DRAINAGE AND DEMO PROJECTS C/O	53002	\$	400,000
PARKING LOT UPGRADES	60003	\$	700,000
COMPUTER SYSTEM C/O	60006	\$	300,000
91ST AVE FIBER INSTALL C/O (Match amt)	60003	\$	100,000
99TH AVE & PIERCE TRAFFIC SIGNAL C/O 325k	60003	\$	1,100,000
99TH Ave & UPRR widening	60003	\$	100,000
ROOSEVELT STREET LIGHTING	60003	\$	275,000
POWER WASHER	60004	\$	40,000
DUMP TRUCK	60005	\$	250,000
TOLLESON 91st PED BRIDGE C/O	60003	\$	4,000,000
TOTAL		\$	<u>7,265,000</u>

Capital Requests General Fund

CIP Economic Development – 10515906

- Total \$15.6M
- Economic Development fund \$15M

LAND ACQUISITION & IMPROVEMENTS	60001	\$	500,000
BUILDING IMPROVEMENTS	60002	\$	100,000
TOTAL		\$	600,000



Capital Requests General Fund

CIP Finance - 10107901

- Carryover of financial system \$600K

Capital Requests General Fund

CIP Information Technology - 10108902

IT - 1176 10108902

AV REFRESH

8514

\$ 65,000

Pickup

8514

\$ 70,000

TOTAL

\$ 135,000

Capital Requests General Fund

CIP Field Operations – 10110903

AC Replacement	60003	\$	50,000
POLICE AND FIRE BUILDING MAINTENANCE	60003	\$	70,000
VEHICLE LIFT	60004	\$	14,000
VETERANS PARK LED CONVERSION	60005	\$	130,000
CHARGING STATION	60003	\$	14,000
VEHICLE REPLACEMENT	60005	\$	200,000
TOTAL		\$	478,000

SENIOR CENTER

CIP SENIOR CENTER – 10111905

Gym Equipment	60004	\$	12,000
Dual Steamer	60004	\$	35,000
Tables (Carryover)		\$	10,000
TOTAL		\$	57,000

PARK REC FACILITY

CIP PARK REC FACILITY – 10416907

PRC GENERATOR WIRING	60003	\$ 282,000
AC UNITS	60003	\$ 77,500
POTTERY KILN ADDITION	60002	\$ 70,000
FURNITURE	60002	\$ 30,000
REPLACEMENT VEHICLE	60005	\$ 110,000
TOTAL		\$ 569,500

CONTINGENCY

Department 10107080

OTHER CAPITAL OUTLAY
TOTAL

8549

\$	4,000,000
\$	4,000,000



PROPOSED TIMELINE

- April 8 and April 22 Budget Work Study Sessions.
- May 13, 2025 - City Council adopts Tentative Fiscal Year Budget.
- June 10, 2025 - City Council approves Fiscal Year Budget and holds property tax hearing.
- June 24, 2022 - City Council adopts the Property Tax Levy.

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Any
Questions?