

**OFFICIAL BUDGET FORMS**

**CITY OF ELOY**

**Fiscal Year 2014**

**CITY OF ELOY**  
**TABLE OF CONTENTS**  
**Fiscal Year 2014**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF ELOY  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	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
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 9,684,540	\$ 8,638,040	\$ 2,643,030	Primary: \$ 925,865 Secondary: \$	\$ 9,604,715	\$	\$	\$ 10,000	\$ 3,108,030	\$ 10,075,580	\$ 10,075,580
2. Special Revenue Funds	55,151,970	42,200,765	6,408,030		48,806,920			1,642,500	12,800	56,844,650	56,844,650
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds	2,534,910	461,125	1,945,270					600,000		2,545,270	2,545,270
7. Permanent Funds	3,850	3,125			400			2,800		3,200	3,200
8. Enterprise Funds Available	4,580,940	4,298,755			4,386,365			865,530		5,251,895	5,251,895
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	4,580,940	4,298,755			4,386,365			865,530		5,251,895	5,251,895
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 71,956,210	\$ 55,601,810	\$ 10,996,330	\$ 925,865	\$ 62,798,400	\$	\$	\$ 3,120,830	\$ 3,120,830	\$ 74,720,595	\$ 74,720,595

EXPENDITURE LIMITATION COMPARISON	
2013	2014
\$ 71,956,210	\$ 74,720,595
71,956,210	74,720,595
\$ 71,956,210	\$ 74,720,595
\$	\$

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 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 in this column 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 OF ELOY**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<b>2013</b>	<b>2014</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 896,791	\$ 925,867
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	\$ 896,705	\$ 925,865
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 896,705	\$ 925,865
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 840,125	
(2) Prior years' levies	39,250	
(3) Total primary property taxes	\$ 879,375	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 879,375	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.0387	1.1378
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.0387	1.1378
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 OF ELOY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
CITY SALES TAX	\$ 4,700,000	\$ 4,665,321	\$ 4,500,000
FRANCHISE FEE	137,590	138,142	139,750
<b>Licenses and permits</b>			
BUILDING PERMITS	160,000	187,883	165,000
LICENSES AND PERMITS	53,500	57,212	58,500
<b>Intergovernmental</b>			
STATE SALES TAX	1,390,685	1,335,540	1,437,045
URBAN REVENUE SHARING	1,698,665	1,698,660	1,855,435
AUTO LIEU TAX	720,525	702,360	729,150
<b>Charges for services</b>			
RECREATION FEES	15,000	13,251	16,950
ZONING AND SUBDIVISION FEES	10,000	31,250	40,000
PLAN CHECK REVIEW FEES	25,000	19,275	25,000
OUTSIDE REIMBURSEMENT FEE	100	20	50
<b>Fines and forfeits</b>			
COURT FINES	220,000	227,093	225,000
LIBRARY FINES	3,200	2,900	2,500
SPEED CAMERA FINES	125,000	88,692	99,085
<b>Interest on investments</b>			
INTEREST INCOME	40,000	32,244	35,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
FIRE DISTRICT REVENUE	53,000	53,000	53,000
CCA PASS THRU REVENUE	135,000	133,280	135,000
POLICE REPORTS	18,500	22,223	18,500
OTHER MISCELLANEOUS REVENUE	69,650	18,250	69,750
<b>Total General Fund</b>	<b>\$ 9,575,415</b>	<b>\$ 9,426,594</b>	<b>\$ 9,604,715</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 OF ELOY**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
TRANSFER FROM CEMETERY	\$	\$	\$ 10,000	\$
TRANSFER TO STREETS				50,000
TRANSFER TO GRANTS				75,000
TRANSFER TO CAPITAL PROJECTS				600,000
TRANSFER TO COURT RECOVERY FUND				17,500
TRANSFER TO WATER FUND				649,585
TRANSFER TO SEWER FUND				215,945
TRANSFER TO HOUSER WATER LINE				1,500,000
Total General Fund	\$	\$	\$ 10,000	\$ 3,108,030
<b>SPECIAL REVENUE FUNDS</b>				
TRANSFER FROM GENERAL FUND-STREETS	\$	\$	\$ 50,000	\$
TRANSFER TO GENERAL FUND-CEMETERY				10,000
TRANSFER FROM GENERAL FUND-GRANTS			75,000	
TRANSFER TO PERPETUAL CARE-PERPETUAL				2,800
TRANSFER FROM GENERAL FUND-COURT RECOVERY			17,500	
TRANSFER FROM GENERAL FUND-HOUSER WATER LINE			1,500,000	
Total Special Revenue Funds	\$	\$	\$ 1,642,500	\$ 12,800
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
TRANSFER FROM GENERAL FUND	\$	\$	\$ 600,000	\$
Total Capital Projects Funds	\$	\$	\$ 600,000	\$
<b>PERMANENT FUNDS</b>				
TRANSFER FROM CEMETERY	\$	\$	\$ 2,800	\$
Total Permanent Funds	\$	\$	\$ 2,800	\$
<b>ENTERPRISE FUNDS</b>				
TRANSFER FROM GENERAL FUND-WATER	\$	\$	\$ 649,585	\$
TRANSFER FROM GENERAL FUND-SEWER			215,945	
Total Enterprise Funds	\$	\$	\$ 865,530	\$
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 3,120,830	\$ 3,120,830

**CITY OF ELOY**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
CITY COUNCIL	\$ 227,710	\$	\$ 215,935	\$ 208,710
ANIMAL CONTROL	128,575		114,350	128,270
CITY CLERK	330,365		302,765	323,560
CITY MAGISTRATE	417,420		374,775	389,860
CITY MANAGER	511,800		475,640	503,610
FINANCE	515,885		487,990	511,310
CITY ATTORNEY	153,000		141,760	193,000
COMMUNITY DEVELOPMENT	649,930		585,295	783,650
PARKS MAINTENANCE	335,275		325,525	350,200
RECREATION PROGRAMS	440,595		378,515	443,725
LIBRARY	297,065		258,735	294,845
RECREATION ADMINISTRATION	361,850		325,445	358,245
POLICE ADMINISTRATION	1,047,055		955,560	1,054,905
POLICE-FIELD OPERATIONS	2,616,675		2,427,890	2,555,775
VEHICLE MAINTENANCE	187,555		187,500	192,460
FACILITY MAINTENANCE	347,560		304,750	273,100
P.W. ADMINISTRATION	99,410		95,360	159,705
CONTINGENCY	346,090		285,250	830,100
DEBT/OTHER	670,725		395,000	520,550
<b>Total General Fund</b>	<b>\$ 9,684,540</b>	<b>\$</b>	<b>\$ 8,638,040</b>	<b>\$ 10,075,580</b>
<b>SPECIAL REVENUE FUNDS</b>				
STREETS	\$ 2,972,075	\$	\$ 2,142,360	\$ 5,007,775
STREETS ONE -TIME	506,480		206,150	568,500
LTAIF	20,500		8,255	375
GRANTS	4,713,935		873,525	4,620,200
GRANTS -CCA	40,000,000		38,355,465	40,000,000
JCEF	14,150		3,500	13,100
COURT RECOVERY	53,000		52,900	52,900
PARKS IMPACT FEE	25,100			101,500
LIBRARY IMPACT FEE	12,100			17,860
MUNI FACILITY & EQUIP IMPACT FEE	532,950		412,275	1,255,000
POLICE IMPACT FEE	35,850			472,010
WATER IMPACT FEE	46,500			291,700
SEWER IMPACT FEE	75,500			383,750
LAND AND FACILITIES IMPROVEMENT	2,900,000			326,170
HOUSER WATER LINE PROJECT	2,940,000			3,500,000
AIRPORT	99,965		97,975	173,110
CEMETERY	103,865		48,360	60,700
TOLTEC SEWER GRANT	100,000			
<b>Total Special Revenue Funds</b>	<b>\$ 55,151,970</b>	<b>\$</b>	<b>\$ 42,200,765</b>	<b>\$ 56,844,650</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
CAPITAL PROJECTS	\$ 2,534,910	\$	\$ 461,125	\$ 2,545,270
<b>Total Capital Projects Funds</b>	<b>\$ 2,534,910</b>	<b>\$</b>	<b>\$ 461,125</b>	<b>\$ 2,545,270</b>
<b>PERMANENT FUNDS</b>				
PERPETUAL CARE	\$ 3,850	\$	\$ 3,125	\$ 3,200
<b>Total Permanent Funds</b>	<b>\$ 3,850</b>	<b>\$</b>	<b>\$ 3,125</b>	<b>\$ 3,200</b>
<b>ENTERPRISE FUNDS</b>				
WATER	\$ 1,986,785	\$	\$ 1,808,315	\$ 2,476,985
SEWER	1,206,370		1,166,870	1,286,510
SANITATION	1,387,785		1,323,570	1,488,400
<b>Total Enterprise Funds</b>	<b>\$ 4,580,940</b>	<b>\$</b>	<b>\$ 4,298,755</b>	<b>\$ 5,251,895</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>\$ 71,956,210</b>	<b>\$</b>	<b>\$ 55,601,810</b>	<b>\$ 74,720,595</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 OF ELOY  
Expenditures/Expenses by Department  
Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
	\$ _____	\$ _____	\$ _____	\$ _____
ALL DEPARTMENTS ARE BUDGETED OUT OF ONE FUND.				
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

List Department:

	\$ _____	\$ _____	\$ _____	\$ _____
<b>Department Total</b>	\$ _____	\$ _____	\$ _____	\$ _____

List Department:

	\$ _____	\$ _____	\$ _____	\$ _____
<b>Department Total</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 OF ELOY**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	97	\$ 4,635,945	\$ 605,960	\$ 944,110	\$ 470,965	\$ 6,656,980
<b>SPECIAL REVENUE FUNDS</b>						
STREETS	11	\$ 484,270	\$ 52,290	\$ 148,775	\$ 76,700	\$ 762,035
GITEM GRANT	1	54,135	9,680	7,595	6,670	78,060
HIDTA GRANT	1	40,685	7,260	13,205	5,010	66,160
COPS GRANT	1	27,275	4,865	6,180	3,360	41,680
AIRPORT	1	3,245	375	760	240	4,620
<b>Total Special Revenue Funds</b>	13	\$ 609,610	\$ 74,450	\$ 176,515	\$ 91,980	\$ 952,555
<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	10	\$ 478,675	\$ 55,240	\$ 137,415	\$ 53,260	\$ 724,590
SEWER	2	115,630	13,100	31,305	18,000	178,035
SANITATION	8	316,465	36,520	84,300	43,400	480,685
<b>Total Enterprise Funds</b>	20	\$ 910,770	\$ 104,860	\$ 253,020	\$ 114,660	\$ 1,383,310
<b>TOTAL ALL FUNDS</b>	129	\$ 6,156,325	\$ 785,270	\$ 1,373,645	\$ 677,605	\$ 8,992,845