

**CITY OF PEORIA, ARIZONA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(accrual basis of accounting)

Table V

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>										
Taxes	\$ 38,420,066	\$ 44,534,680	\$ 46,097,098	\$ 49,675,987	\$ 55,774,213	\$ 62,170,531	\$ 80,238,340	\$ 90,780,140	\$ 98,358,262	\$ 93,896,013
Intergovernmental	27,039,716	32,083,433	35,187,028	37,076,594	34,841,183	36,747,293	41,899,532	64,283,444	52,612,549	62,718,223
Charges for services	13,972,714	12,384,749	13,497,278	14,719,159	18,430,649	30,768,591	34,863,016	39,290,401	37,609,937	18,479,664
Licenses and Permits	4,416,214	2,847,785	2,771,677	3,022,495	3,597,522	5,041,680	4,807,840	3,878,132	3,020,436	1,802,759
Fines and Forfeitures	796,459	1,159,057	1,080,542	1,093,438	1,086,327	1,823,626	2,112,799	2,203,756	2,666,731	3,733,047
Rents	160,742	30,217	58,606	70,952	89,829	174,837	228,492	249,069	358,215	395,834
Investment Earnings	4,074,836	6,797,894	4,765,132	2,669,885	1,467,703	2,652,530	6,050,060	10,942,001	12,125,018	7,174,109
Special assessments	1,559,116	2,028,389	2,225,642	3,142,875	2,598,445	2,252,142	2,262,770	1,971,991	1,803,344	2,200,782
Miscellaneous	1,589,749	1,167,055	3,610,289	1,089,570	3,293,560	2,560,291	5,562,231	6,992,363	7,882,947	7,488,740
<b>Total Revenues</b>	<b>\$ 92,029,612</b>	<b>\$ 103,033,259</b>	<b>\$ 109,293,292</b>	<b>\$ 112,560,955</b>	<b>\$ 121,179,431</b>	<b>\$ 144,191,521</b>	<b>\$ 178,025,080</b>	<b>\$ 220,591,297</b>	<b>\$ 216,437,439</b>	<b>\$ 197,889,171</b>
<b>Expenditures</b>										
General Government	\$ 14,915,711	\$ 10,201,573	\$ 13,465,303	\$ 13,094,326	\$ 15,386,608	\$ 18,144,444	\$ 19,767,909	\$ 22,833,440	\$ 14,544,047	\$ 17,798,947
Culture & Recreation	9,449,959	9,080,373	10,964,291	11,339,011	12,395,888	13,935,373	15,300,068	17,013,511	21,769,313	22,303,852
Police	17,441,886	12,599,894	14,727,025	17,462,775	18,663,675	20,915,014	24,715,113	28,163,474	33,340,756	36,458,108
Fire	-	8,197,640	9,012,316	9,633,471	10,440,007	12,206,093	13,422,870	16,522,036	19,120,991	20,516,345
Development Services	4,348,716	3,412,057	3,420,333	4,095,448	4,253,710	4,575,963	4,986,442	5,526,599	6,669,979	6,489,199
Highways & Streets	5,959,910	6,704,977	7,752,287	8,740,707	8,825,795	13,930,314	10,333,402	14,679,124	14,632,287	15,469,695
Public Works	-	1,780,346	2,571,543	3,217,245	3,107,787	3,993,427	4,640,211	5,010,116	6,408,150	6,187,633
Human Services	-	1,474,413	1,537,183	2,452,063	1,590,605	1,768,107	1,991,939	2,291,469	2,817,716	2,343,847
Other	8,225	4,518	8,025	3,707	16,823	3,849	539	45,912	-	-
Capital Outlay	16,673,212	22,993,500	20,817,224	24,209,115	52,502,380	33,148,181	34,944,336	76,919,805	74,142,416	77,515,142
Debt Service										
Interest	4,908,180	5,737,720	5,352,468	6,918,514	6,299,626	7,046,576	6,747,072	8,099,492	10,340,704	11,917,582
Principal	7,359,490	9,663,293	9,578,372	10,612,697	9,737,936	15,304,972	16,881,632	16,178,431	31,143,531	25,988,554
<b>Total Expenditures</b>	<b>\$ 81,065,289</b>	<b>\$ 91,850,304</b>	<b>\$ 99,206,370</b>	<b>\$ 111,779,079</b>	<b>\$ 143,220,840</b>	<b>\$ 144,972,313</b>	<b>\$ 153,731,533</b>	<b>\$ 213,283,409</b>	<b>\$ 234,929,890</b>	<b>\$ 242,988,904</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>\$ 10,964,323</b>	<b>\$ 11,182,955</b>	<b>\$ 10,086,922</b>	<b>\$ 781,876</b>	<b>\$ (22,041,409)</b>	<b>\$ (780,792)</b>	<b>\$ 24,293,547</b>	<b>\$ 7,307,888</b>	<b>\$ (18,492,451)</b>	<b>\$ (45,099,733)</b>
<b>Other Financing Sources (Uses)</b>										
Proceeds from borrowing	\$ 14,885,028	\$ -	\$ 3,159,195	\$ 49,213,258	\$ 164,548	\$ 23,809,728	\$ 6,722,550	\$ 122,090,000	\$ 47,000,000	\$ 68,440,000
Proceeds from refunding	-	-	-	24,613,603	-	-	-	18,365,000	-	-
Proceeds from sale of general fixed assets	1,328,591	-	-	-	-	-	-	-	-	-
Payments to bond refunding escrow agent	-	-	-	(22,255,141)	-	-	-	(18,365,000)	-	-
Premium on bonds issued	-	-	-	-	-	75,552	20,559	1,502,204	273,310	808,192
Transfers In	4,566,726	5,506,348	28,513,754	15,978,782	6,193,157	11,766,397	10,116,361	17,798,434	16,426,715	18,855,279
Transfers Out	(8,023,647)	(8,466,414)	(32,844,334)	(21,772,434)	(11,266,511)	(15,827,303)	(26,870,128)	(21,121,233)	(36,035,044)	(30,928,896)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 12,756,698</b>	<b>\$ (2,960,066)</b>	<b>\$ (1,171,385)</b>	<b>\$ 45,778,068</b>	<b>\$ (4,908,806)</b>	<b>\$ 19,824,374</b>	<b>\$ (10,010,658)</b>	<b>\$ 120,269,405</b>	<b>\$ 27,664,981</b>	<b>\$ 57,174,575</b>
<b>Net Change in Fund Balance</b>	<b>\$ 23,721,021</b>	<b>\$ 8,222,889</b>	<b>\$ 8,915,537</b>	<b>\$ 46,559,944</b>	<b>\$ (26,950,215)</b>	<b>\$ 19,043,582</b>	<b>\$ 14,282,889</b>	<b>\$ 127,577,293</b>	<b>\$ 9,172,530</b>	<b>\$ 12,074,842</b>
<b>Debt Service as a percentage of noncapital expenditures</b>	<b>19.1%</b>	<b>22.4%</b>	<b>19.0%</b>	<b>20.0%</b>	<b>17.7%</b>	<b>20.0%</b>	<b>19.9%</b>	<b>17.8%</b>	<b>25.8%</b>	<b>22.9%</b>

Source: Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds  
City financial records and reports

Notes: When the City implemented GASB 34 in FY01, certain functions were realigned on the financial statements. Prior financial statements have not been restated.  
Prior to FY2001, Fire and Police were combined into Public Safety. The combined expenditures are shown on this schedule as Police.  
Prior to FY2001, Human Services was combined into Community Services.  
Prior to FY2001, Public Works was combined into Development Services.