

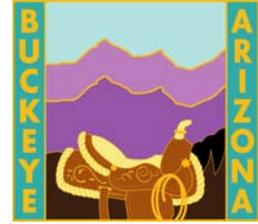


# **Town of Buckeye, Arizona**

*Adopted Budget*

*Fiscal Year 2009-10*





Dear Buckeye Citizen,

On behalf of the Town Council, I am pleased to present to you the 2009-10 Adopted Budget for the Town of Buckeye. This document was a team effort by the Town Manager and Department Directors to bring forward the information needed by Council. I would like to take this opportunity to thank the Town Manager and Staff for putting together this financial plan that we believe provides a roadmap to financial stability. This spending plan for the fiscal year communicates to our residents the services we will be able to provide with the tax dollars we expect to be available.

This budget reflects the challenges that the Town will face in 2009-10 in continuing to deliver quality services even though revenues are not showing any signs of stabilizing, much less increasing. Due to the housing industry slow down, disarray in the financial marketplace, and cautious consumer spending, expenditures in this year's budget had to be reduced from the FY2008-09 level, even though the demand for services is expected to continue to increase. The Town continues to explore innovative ways to provide services in the most economical manner.

Even in these tough economic times, Buckeye continues to see growth and development. We also have a variety of community events in which citizens of all ages can participate to nourish our sense of community. I am proud to be the Mayor of Buckeye. As we look to the future, I see many exciting things to come. During this slowdown is the time to reflect and plan for the changes and growth the Town will see once the economy begins to turn around and flourish. The Council is committed to continuing to look ahead and maintain Buckeye as a great community to work, live and play.

Again, I think you will find this budget is fiscally conservative, but we will need to continually monitor our financial status through the fiscal year and keep our citizens informed of any major changes. Our commitment to you, the Buckeye citizen, is to continue to provide a safe, pleasant community for all citizens.

Sincerely,

  
Mayor Jackie Meek

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# Town of Buckeye

"In Buckeye, we are committed to quality and service."

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## Adopted Budget Fiscal Year 2009-2010

Buckeye, Arizona



Jackie Meck, Mayor



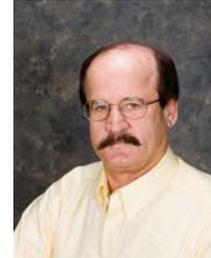
Dr. Robert Doster,  
District 5 Councilor



Robert Garza,  
District 2 Councilor



Elaine May,  
Vice-Mayor/District 3



David Hardesty,  
District 4 Councilor



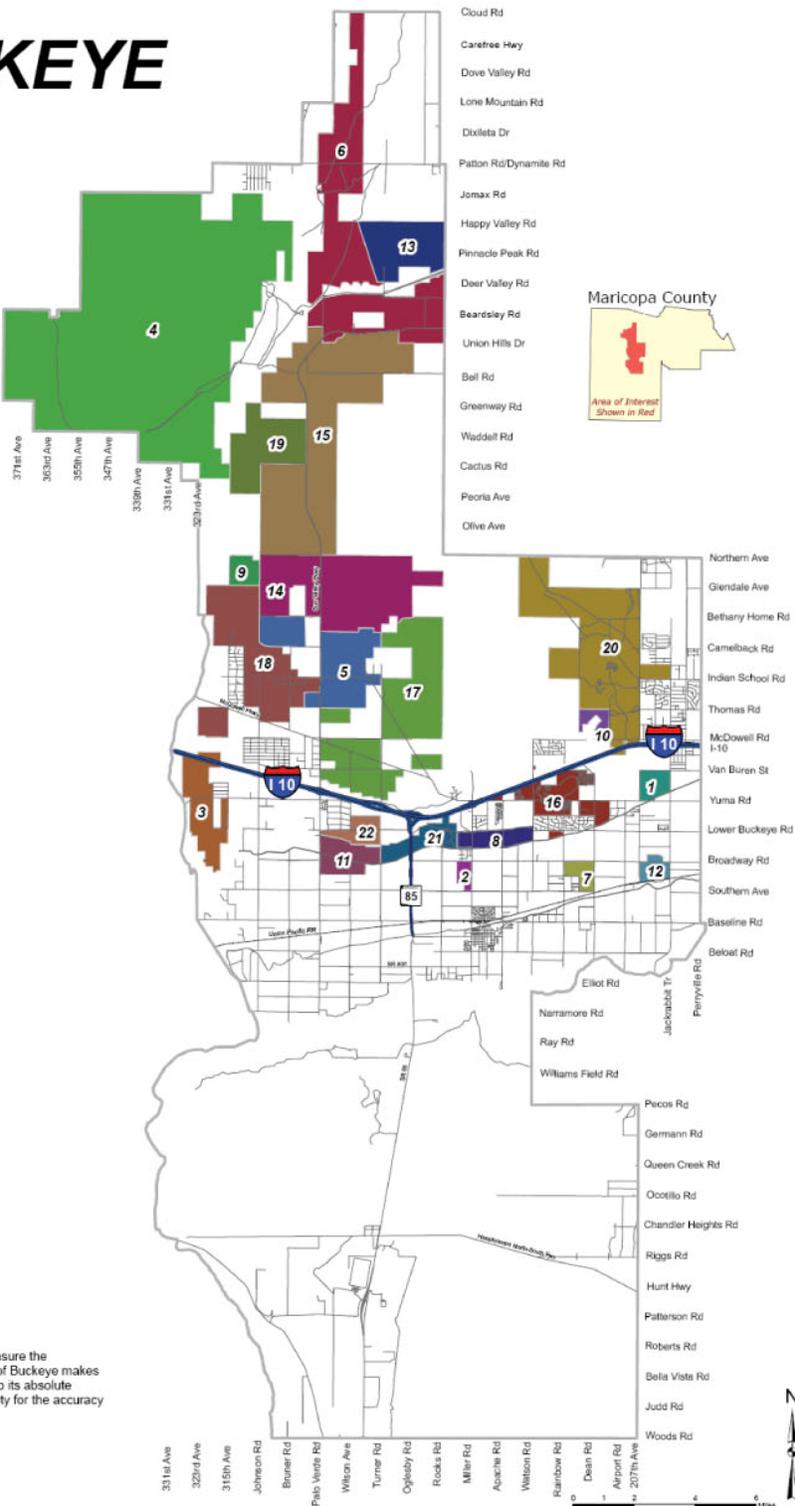
Dave Rioux,  
District 6 Councilor



Brian McAchran  
District 1 Councilor

# Town of **BUCKEYE**

- 1 Blue Horizons
- 2 Copper Falls
- 3 Desert Creek
- 4 Douglas Ranch
- 5 Elianto
- 6 Festival Ranch
- 7 Henry Park
- 8 Monte Verde
- 9 Montiere
- 10 Sienna Hills
- 11 Silver Rock
- 12 Southwest Ranch
- 13 Spurlock Ranch
- 14 Sun Valley South
- 15 Sun Valley
- 16 Sundance
- 17 Tartesso
- 18 Tartesso West
- 19 Trillium West
- 20 Verrado
- 21 Westpark
- 22 Westwind



Notes:  
While every effort has been made to ensure the accuracy of this information, the Town of Buckeye makes no warranty, expressed or implied, as to its absolute accuracy and expressly disclaims liability for the accuracy thereof.

# Buckeye

## Community Profile

Buckeye is located at the confluence of the Gila and Hassayampa Rivers. The town prides itself on its quality lifestyle and family-oriented environment. In its three generations, Buckeye citizens have withstood floods and drought and managed to transform the desert land into a green and productive valley. The town is located in the Maricopa County Westside Enterprise Zone, which offers income tax credits and other incentives (up to \$5,000 per employee) for companies locating or expanding into the zone. Buckeye is an Arizona Main Street Community, providing business assistance in organization, design, promotion and economic restructuring for the central business district.

A Main Street community

### Basic Information

Founded: 1888	Distance to Major Cities:
Incorporated: 1929	Phoenix: 30 miles
Elevation: 888	Tucson: 158 miles
Located in Maricopa County	
Nearby Highways: HWYS I-10, SR85	
Enterprise Zone available	

### Population

	1990	2000	2005
Buckeye	4,436	8,497	20,780
Maricopa County	2,122,101	3,072,149	3,648,545
Arizona	3,665,228	5,130,632	6,044,985

Sources: Arizona Department of Economic Security and US Census Bureau  
Revised 1990 Census population figure (original: 5,038). Revised 2000 Census population figure (original: 6,537).

### Principal Economic Activities

Buckeye has a balanced economy and employment base. Agriculture is a predominant and valued employer. The Buckeye area is among the largest producers of Pima cotton. Gins process the cotton for shipment worldwide. Buckeye also contributes to Maricopa County in leading the nation in cotton production per acre. A renewable supply of water from the Roosevelt and Buckeye Irrigation Canals contributes to the continued prosperity of agriculture in the Buckeye area.

### County Employment

	2005
Retail Trade	211,245
Administrative and Waste Services	183,626
Construction	162,492
Health Care and Social Assistance	157,626
Accommodation and Food Services	144,756
Manufacturing	132,720
Educational Services	118,279
Finance and Insurance	107,922
Professional and Technical Services	87,803
Wholesale Trade	79,699
Other	328,249

Source: Arizona Department of Economic Security  
Figures are organized under the North American Industrial Classification System (NAICS).

### Major Private Employers

Quincy Joist  
Schult  
Wal-Mart Distributon Center

### Major Public Employers

Arizona Department of Corrections  
Arizona Public Service  
Buckeye Elementary School Dist.  
Buckeye Union High School  
Town of Buckeye



### Labor Force Data

	1990	2000	2005
Civilian Labor Force	2,226	2,797	3,221
Unemployed	230	118	167
Unemployment Rate	10.3%	4.2%	5.2%

Source: Arizona Department of Economic Security

### Growth Indicators

	1990	2000	2005
New Bldg. Permits	5	0	4,646
Taxable Sales (\$)	23.5 million	72.3 million	420.1 million
Net Assessed Value (\$)	20.5 million	33.2 million	115.3 million

Sources: Arizona State Univ., AZ Dept. of Revenue, AZ Tax Research Foundation  
1990 and 2005 New building data incomplete: One or more months not available; No report issued in 2000.

### Scenic Attractions

Several regional parks that surround Buckeye offer golfing, hiking, climbing and other recreation. Buckeye Hills Regional Park provides facilities for day visitors and a shooting range. Robins Butte Wildlife Sanctuary, along with other portions of the Gila River, have opportunities for bird and wildlife viewing. The Sun Valley Parkway takes visitors into vast areas of Sonoran Desert, with scenic vistas and views of surrounding mountains. The Parkway extends the length of the scenic White Tank Mountains and connects with Wickenburg Highway at Sun City West. The Hellzapoppin rodeo, street fair, car show and demolition derby are held in November. Other events include Pioneer Days and the Buckeye Bluegrass Festival in the spring, the senior pro rodeo in February, and a Halloween Carnival.

# Buckeye

## Community Profile

### Community Facilities

The Town of Buckeye offers a broad range of community facilities including two libraries, one museum, an auditorium that seats 550, a community center, Helzapoppin' Rodeo Arena and several parks with baseball, basketball, soccer, handball, football fields and tennis courts. Buckeye Hills Regional Park is five miles to the west of Buckeye, while the White Tanks Regional Park is 15 miles northeast.

Educational Institutions	Public	Private
Elementary	Y	N
Middle School	Y	N
High School	Y	N
Community College	Y	N

**Financial**  
Number of banks: 2

### Government

Fire Department: Staffed City/Local Fire Department  
Law Enforcement: City Police Department

### Airports

Buckeye Municipal Airport, adjacent to I-10, has several companies located at the airport with more growth expected.

### Medical

Southwest Family Medicare, AZ Internal Medicine Clinic

### Hotel & Lodging

Number of Rooms:  
Meeting Rooms:  
Capacity of Largest Facility: 60

### Industrial Properties:

Reasonably priced land is available within easy access to the interstate. The town offers incentives to potential employers which add to the image of the Buckeye area. A listing is available from the Planning & Development Department, Town of Buckeye.

### Utilities

Electricity	APS	602.371.7171
Natural Gas	Southwest Gas Corporation	602.861.1999
Telephone	U.S. West Communications (Phoenix)	602.490.1234

Cable Providers: Y  
Digital Switching Station: N  
Internet Service Provider: N

Cable Internet Service Provider: N  
Fiber Optics: N

### Taxes

Property Tax Rate	1990	2000	2005
Elementary/High Schools	6.45	7.17	8.67
City/Fire District	2.77	1.56	1.55
Countywide	3.51	3.35	3.18
<b>Totals</b>	<b>12.73</b>	<b>12.08</b>	<b>13.40</b>

Source: Arizona Tax Research Foundation

Note: Tax rate per \$100 assessed valuation

NOTE: Buckeye Union High School participates in Western Maricopa Education Center (West-MEC).

Sales Tax	2005
City/Town	2.00%
County	0.70%
State	5.60%

Sources: Arizona League of Cities & Towns, Arizona Dept. of Revenue

### Weather

	Avg. Low (°F)	Avg. High (°F)	Precip. (in.)
January	43.3	65.7	1.1
February	46.2	71.2	1.2
March	50.1	78.6	1.0
April	56.3	87.9	0.2
May	65.2	97.6	0.1
June	73.0	107.7	0.0
July	79.2	111.9	0.3
August	79.3	110.0	0.7
September	71.7	103.3	0.4
October	59.5	90.6	0.4
November	49.3	75.0	0.4
December	42.3	65.5	0.5
Yearly Avg.	59.6	88.7	6.2

Source: Western Regional Climate Center

Western Regional Climate Center, wrcc@dri.edu. Period of record 1893-2003.

Average Total Snowfall 0.0."



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## INTRODUCTION

### Vision & Value Statement

Adopted May, 2003

To provide a safe, pleasant community for all citizens, we will:

**S**erve Buckeye through a variety of Town services designed to promote quality of life.

**E**nsure the safety of the community through aggressive public safety efforts and programs.

**R**espond to the needs of the community by promoting communications, accessibility, pride and responsibility.

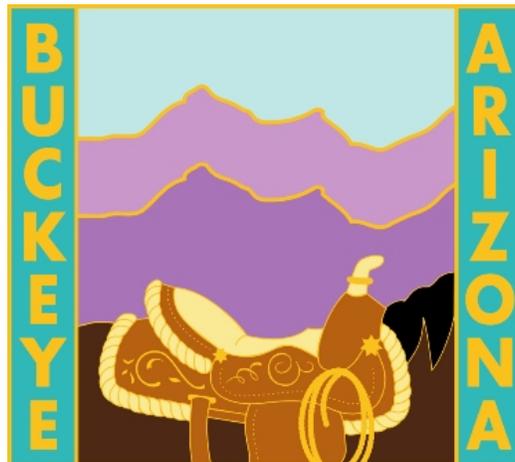
**V**alue the tax dollar and maintain a sound fiscal policy that provides for a vibrant economy.

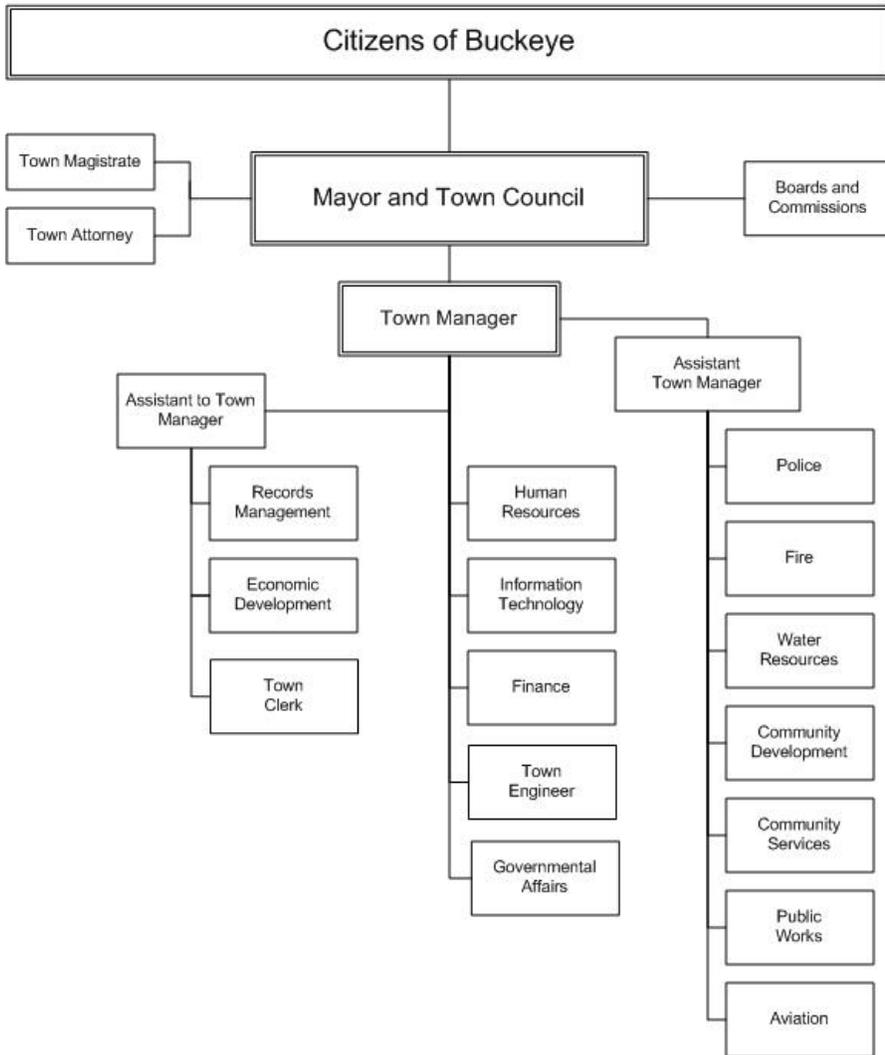
**I**ncorporate safeguards to assure respect, fairness and equitable treatment of all present and future citizens.

**C**ontinue to evaluate our services and ourselves to ensure quality, planned and managed growth.

**E**ndeavor to hire the best people we can find and help them develop their abilities.

**\*\*IN BUCKEYE, WE ARE COMMITTED TO QUALITY AND SERVICE\*\***







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**Mayor**

Jackie Meck

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**Council Members**

Elaine May, Vice-Mayor, District 3

Brian McAchran, District 1

Robert Garza, District 2

David Hardesty, District 4

Dr. Robert Doster, District 5

David Rioux, District 6

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**Management Staff**

Stephen S. Cleveland, Town Manager

Jeanine Guy, Assistant Town Manager

Matt Muckler, Assistant to Town Mgr

---

**Department Directors**

Suparna Dasgupta

*Community Development Director*

Cheryl Sedig

*Community Services Director*

Gail D. Reese

*Finance Director*

Bob Costello

*Fire Chief*

Nancy Love

*Human Resources Director*

Dee Hathaway

*Information Technology Director*

Mike Osterfeld

*Magistrate Judge*

Bob Daniels

*Police Chief*

Scott Lowe

*Public Works Director*

Damon DeQuenne

*Water Resources Director*



The Mayor and Town Council appoint members to the following boards and commissions that serve as advisory bodies to both the Council and Town Management. All board and commission members are appointed on an at-large basis, with the exception of the Planning and Zoning Commission (Development Board), whose members are appointed by Council district. The Town actively seeks community residents to serve on these boards and commissions.

Airport Advisory Committee

Buckeye Pollution Control Board

Building Board of Appeals

Community Services Board

Design Review Appeals Board

Economic Development Advisory Board

Historic Preservation Commission

Library Board

Municipal Development Authority

Planning and Zoning Commission

Public Safety Retirement Board-Fire

Public Safety Retirement Board-Police

Social Services Advisory Board

Volunteer Firefighter Pension Board

Youth Advisory Board

Commission on Salaries of Elected  
Officials



## ***Why Have A Budget?***

**“The basic law of budgets: You can only spend it once.” - Anonymous**

One of the most important responsibilities of the Town Mayor and Council is to adopt an annual budget for the operations of the Town. The primary purpose of a governmental budget is to account for and control the use of public resources in compliance with applicable Arizona laws. The Town of Buckeye also uses the budget document as a tool to communicate with its residents, in the most transparent way possible, so they can understand the programs and services the Town can provide to meet the needs and desires of the community within the constraint of anticipated available resources.

As a policy setting body, Council has the responsibility to consider and adopt policies to guide the operations of the Town. It is the responsibility of the Town Manager, with the assistance of the departments, to conduct the day-to-day operations of the Town and to ensure that adopted Council policies are implemented.

The annual budget is more than a financial plan that identifies the types of revenue sources and expenditures that are anticipated to be available during the year. The budget is also an operational plan that, when considered in conjunction with the annual objectives, provides information on how the Town’s work is to be accomplished during the budget year.

It is important to always bear in mind that a budget is a guide, even though it is subject to stringent state oversight. It is often both necessary and desirable to modify a budget to accommodate opportunities that present themselves during the fiscal year or to make changes in response to changed conditions. The Town’s budget is structured to allow the Council and the Town Manager the necessary flexibility to meet the Town’s needs in the most effective way possible.

## **READER’S GUIDE TO THE BUDGET DOCUMENT**

**Introduction** – This section presents the Town’s organizational chart, along with a list of the various boards and commissions that provide input to the Council and Town management on a variety of Town programs and issues.

**Budget Overview and Fiscal Policies** – This section includes a narrative overview of the budget and key issues. Summaries of the 2009-10 Budget by revenue, expenditures, fund balance and personnel are also included in this section.

**Goals and Objectives** - The Goals and Objectives section gathers in a single document the annual objectives to be achieved by the Town with the resources available.



**Resources** – The Resources section provides summarized data comparing the 2009-10 Adopted Budget to data from prior fiscal years. Detailed descriptions of the major revenue categories and analysis are presented here as well.

**Department Budgets** – This section includes budget information summarized at the department level, as well as a discussion of each department, the key work performed by that department and selected measures of interest to help readers better understand the scope of that department's tasks and responsibilities. It also includes information on authorized positions and significant changes in both staffing and budget from the 2008-09 Adopted Budget, an estimate of actual expenditures for 2008-09 and the 2009-10 Adopted Budget.

**Capital Expenditures Budgets** – Summary and detail budget information on projected revenues and expenditures related to impact fee, capital and capital-like funds are included in this section.

**Bonded Debt** – This section identifies the Town's debt obligations, discloses the bond capacity available, provides schedules of total outstanding debt, and includes a brief description of bond types with revenue sources used to repay bonded debt. Information on Improvement Districts is included in this section.

**Special Districts** – Information on Community Facilities Districts (CFDs) and Street Lighting Improvement Districts (SLIDs) formed within the Town is provided in this section.

**Legislation and Budget Schedules** – Included in this section is the adopted budget legislation and State required Auditor General Summary Schedules.

**Glossary** - Definitions and acronyms that may be helpful to the reader of this document are found in this section, plus a listing of fund names and numbers.



## GLOSSARY

The Town of Buckeye Annual Budget is structured to be understandable and meaningful to both the general public and organizational users. This glossary is provided to assist those who are unfamiliar with terms used in this document.

### ABBREVIATIONS and ACRONYMS

ADOT	Arizona Department of Transportation, a State agency.
ADEQ	Arizona Department of Environmental Quality, a State Agency
ADT	Average daily traffic
ADWR	Arizona Department of Water Resources, a State Agency.
AMA	Phoenix Active Management Area.
APN	Assessor's Parcel Number, a geo-based number identifying a parcel of land for property tax purposes.
ARS	Arizona Revised Statutes. These are the laws enacted by the State legislature.
CAFR	Comprehensive Annual Financial Report, an annual report prepared by the Town's Finance Department.
CDBG	Community Development Block Grant
CFD	Community Facilities District
CIP	Capital Improvement Program
COP	Certificates of Participation
DAWS	Designation of Assured Water Supplier
ELR	Expenditure Limitation Report
ERP	Enterprise Resource Planning
FC	Flood Control, a County agency
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principals
GADA	Greater Arizona Development Authority
GASB	Government Accounting Standards Board
GIS	Geographic Information System, a map-based electronic database
GO	General Obligation bond
HUD	Housing and Urban Development, a Federal agency
HURF	Highway Users Revenue Fund, a source of revenue from the State.
IGA	Intergovernmental Agreement
ITS	Information Technology Services
MAG	Maricopa Association of Governments
MID	Municipal Improvement District
SLID	Street Lighting Improvement District



PW	Public Works
USDA	United States Department of Agriculture, a Federal agency
WIFA	Water Improvements Financing Authority

## TERMS and DEFINITIONS

### A

**Adopted Budget** – The final budget adopted by the Town Council, enacted subsequent to a public hearing on the Tentative Budget.

**Amended Budget** – Subsequent to the approval of the Adopted Budget, the Town Council may make changes to the budget; the budget which includes all of the approved amendments is known as the Amended Budget.

**Appropriation** – An authorization made by the Town Council which permits the Town to incur obligations and expend resources.

**Assessed Value** – The calculated value of a property to which a property tax rate is applied; assessed value is typically a percentage of the market value of a property. Owner-occupied residential property typically has an assessed value equal to 10% of its full market value.

**Assessment Ratio** – The percentage of full cash value applied to different categories of property as determined by the State legislature. Assessment ratios are used to determine the assessed value of property.

**Auto in Lieu Payments** – Fees received from the State based on taxes it receives from the sales of vehicles. These payments are also referred to as Vehicle License Fees.

### B

**Blended Component Unit** – This is a legal entity technically separate from the Town of Buckeye but for which the Town's Council serves as the unit's Board of Directors; and which, as a practical matter, operates as part of the Town government structure.

**Bonds** – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date), together with periodic interest at a specific rate.

**Budget** – A work and financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

### C

**Capital Expenditure** – Expenditures to acquire or improve long-term assets such as land, facilities, equipment, and infrastructure. This term is synonymous with Capital Improvements and includes those improvements that exceed \$50,000.



**Capital Improvement Plan** – A five (5) year plan outlining projects, generally construction types of projects, having a development cost exceeding \$50,000. The Plan covers the budget year and the following four (4) years.

**Capital Lease** – An agreement that conveys the right to use property, plant, or equipment for a stated period of time, that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

**Capital Outlay** – An expenditure from a department’s operating budget for the acquisition of, or addition to, a Capital Asset. A Capital Asset is an item that costs \$5,000 or more and has a useful life of at least one (1) year.

**Cash Balance** – Used to identify the amount of cash held by a specific fund on a specific date.

**Certificates of Participation** – A method of structuring and securitizing lease payments to investors by dividing the lease payments into fractionalized interests or shares for individual sale to investors. A formal certificate represents each share, much like a bond. However, unlike bonds, COP’s are typically subject to annual appropriations and do not represent a “debt: of the issuer or other leaser,” but rather a proportionate interest in a flow of lease payments that are pledged to a trust.

**Chart of Accounts** – A listing of the asset, liability, equity, expenditure, and revenue accounts used in the accounting, operations, and budgeting process.

**Contingency Funds** – Are reserved by the Town Council for services or programs which the Council may release for departments to use during the course of the fiscal year.

**Customer Feedback** – Structured methods used by the Town to obtain taxpayer and customer opinions about services provided by the Town.

**Customer** – Refers to users of Town services. Also refers to those paying for Town services (generally taxpayers). For Town departments whose function is to provide services to other departments, the “customer” is the department using the service.

## D

**Debt Service** – The long term payment of principal and interest on borrowed funds, such as bonds.

**Department** – Used to identify primary organizational subdivisions of the Town government. This term is also used in the Chart of Accounts to identify a major cost center within a Fund.

## E

**Expenditure** – Refers to the outflow of funds paid for assets, goods, or services obtained.

**Expenditure Limitation** – A limitation imposed by the State Constitution prescribing a spending limit for Counties, Cities and Towns, and School Districts. Its purpose is to control expenditures and limit future increases in spending to adjustments for inflation, deflation, and population growth.



## F

**Fiscal Year** – A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the Town of Buckeye, the fiscal year is from July 1 through June 30.

**Full Cash Value** – The appraised value of property approximating the “market value”. The full cash value is the basis for determining the secondary assessed value, which is then used to levy Secondary Property Taxes.

**Full Time Equivalent** – Used to describe the degree to which a particular employee position is equivalent to a 40 hour per week employee’s position. It is a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time life-guard serving for 20 hours per week would be the equivalent to a 0.5 FTE.

**Fund** – A self balancing group of accounts that records all financial transactions for specific activities in a government entity. The fund categories used by the Town of Buckeye are the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Permanent Funds, and Internal Service Funds. (Also see individual fund definitions listed elsewhere in the budget, refer to the Table of Contents.)

**Fund Balance** – The difference between fund assets and fund liabilities of governmental funds.

**Funded Projects** – As used in the Capital Improvement Plan, this label identifies projects for which funding is likely to be available during the life of the plan. Budget authority is provided only for those projects shown with funding in the current budget year.

## G

**Generally Accepted Accounting Principles** – A set of rules governing the way in which the Town’s revenues and expenditures are accounted for in its interim and annual financial statements. The rules are codified by the Governmental Accounting Standards Board and the National Council on Governmental Accounting.

**General Obligation** – Refers to general obligation bonds, which bonds are secured by the issuer’s general taxing power. They are subject to a two tiered constitutional debt limit. Arizona Town’s may issue general obligation bonds up to 6% of the jurisdiction’s net secondary assessed valuation without voter approval. Voter approval is required for issues over the 6%. Town’s may issue general obligation bonds up to 20% of the jurisdiction’s net secondary assessed valuation.

**Grant** – A contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

## I

**Interfund Transfer** – Flow of assets, such as cash or goods, between funds and blended component units of the town without equivalent flows of assets in return and without a requirement for repayment.



**Intergovernmental Revenue** – Revenue received from federal, state, or other local governmental sources in the form of grants, shared revenues, or payments in lieu of taxes.

**Internal Service Fund** – A fund used to account for the financing of goods and services provided by one Town department to other Town departments on a cost reimbursement basis.

## L

**Levy** – Imposition of taxes and / or special assessments for the support of governmental activities.

**Levy Limitation** – A State imposed limitation on the annual growth rate of the property tax primary levy.

**Limited Property Value** – The basis for establishing the Primary Tax on a property. This value is established through application of a State imposed formula which limits the increase in assessed value that can occur from one year to the next.

**Line Item Budget** – A detailed printout of the Town's budgeted revenues and expenditures, organized by department and by account number.

**Local Government Investment Pool (LGIP)** – A pooled investment fund maintained by the State Treasurer for the collective investment of State monies and any such monies as counties, cities and town, school districts, and other governmental entities supply.

## M

**Mission** – A succinct statement describing an organizational unit's purpose, identifying the value that entity adds to the quality of life or level of service available throughout the Town of Buckeye.

## O

**Objective** – Specific statements of results, community conditions, or service levels expected to be achieved.

**Operating Budget** – Includes all Personnel, Supplies and Services, Capital Outlay, and Debt Service allocations excluding those listed in the Capital Improvement Plan.

## P

**Personnel Services** – All costs of compensating the Town's employees including employee benefit costs such as the Town's contributions for retirement, social security, health, and industrial insurance.

**Position** – A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position may be full or part-time as reflected in the FTE value.

**Primary Net Assessed Value** – This amount is used to determine the primary property taxes due from property. It is determined by multiplying the Limited Value times the assessment ratio for the property and subtracting the value of any applicable exemptions.



**Primary Property Tax** – A levy of property taxes based on Limited Property values, a primary sources of revenue for Town operations provided to the General Fund.

## R

**Recommended (or Proposed) Budget** – The budget proposal submitted annually to the Town Council, containing the specific recommendations of the Town Manager.

**Revenue** – Money received as income. It includes, but not limited to, such items as tax payments, fees for specific services, receipts from other governments, fines, and interest income.

**Reversions** – When actual expenditures are less than appropriations or actual revenues exceed budgeted revenue, the amounts representing the differences are referred to as reversions.

## S

**Secondary Net Assessed Value** – This value is used to determine the secondary property taxes due on property. This value is determined by multiplying the full cash value of a property times the proper assessment ratio and subtracting the value of any applicable exemption.

**Secondary Property Tax** – A levy of property taxes based on the Full Cash Value. Generally applies to property taxes for general bonded debt obligations and for voter approved budget overrides.

**Special Revenue Fund** – A fund category used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**State Forms** – Used to identify forms provided by the State on which counties, cities and towns, and school districts report required information relative to its adoption of an annual budget.

**Supplies and Services** – A group of related accounts identifying a department's expenditures for products and services necessary for meeting operating needs, not including capital outlay, debt service, or payroll related costs.

## T

**Tax Levy** – The amount of the general property taxes collected for purposes specified in the Levy Ordinance.

**Tax Rate** – As applied to property taxes, the tax rate per \$100 of net assessed value at which a property will be taxed. Both the Primary and Secondary Tax rates are set by the governing boards or councils of the appropriate jurisdictions. The rate is determined by dividing the levy by the sum total of the Primary or Secondary Net Assessed Value within the jurisdiction. The rate is then applied to the Primary or Secondary Net Assessed value of each individual property to determine the amount of taxes due on that property.

**Tentative Budget** – The annual preliminary budget voted upon by the Council which, after a public hearing, is the basis for the Council's final action to adopt an annual Town Budget.



**Truth in Taxation** – A state mandated public notification and hearing process informing residents of the Council's consideration of a possible tax increase. The process occurs during the Council's consideration of the Tentative Budget.

## FUND STRUCTURE and DESCRIPTIONS

**Governmental Funds:** These funds are used to account for all of the Town's expendable financial resources. The measurement focus is on determination of financial position rather than determination of income.

- The **General Fund** is the primary operating fund. It accounts for all financial resources of the Town, except for those that are required, either by rule of statute or Generally Accepted Accounting Principles (GAAP), to be accounted for elsewhere, or chosen to do so for internal tracking purposes.
- **Enterprise Funds** are entirely or predominantly self-supporting. These funds account for government services that are rendered to the public on a fee basis, which resembles the private sector. Measurement focus is on determination of income and financial position.
- **Special Revenue Funds** account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. Special revenue funds may be classified in this document as funding primarily operating programs or as CIP-type special revenue funds used primarily for capital projects.
- **Impact Fee Funds** account for the receipt and disbursement of development/ impact fees received by the Town through the building permit process. The use of these funds is limited to projects related to the growth of the Town.
- **Capital Projects Funds** account for the acquisition and construction of major capital activities. The majority of these funds have similar restrictions to those of the Special Revenue Funds.
- **Debt and Debt-Related Funds** are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself; that is maintained in the government-wide statements.
- **Fiduciary Funds** are used to account for resources held for the benefit of parties outside the government.
- **Community Facilities District (CFD) Funds** are used to account for the activities of the various Community Facilities Districts administered by the Town. CFDs are separate legal entities from the Town.



## GENERAL FUNDS

**010 – GENERAL FUND.** The General Fund accounts for all resources and uses except those accounted for in another fund. It is designated a major fund.

## ENTERPRISE FUNDS

**050 – AIRPORT FUND.** The Airport Fund is the operating fund for the activities of the Town's airport operations enterprise. (Public Works)

**054 – SOLID WASTE FUND.** The Solid Waste Fund is the operating fund for the activities of the Town's solid waste (refuse collection and disposal) operations enterprise. (Public Works)

**060 – WASTEWATER FUND.** The Wastewater Fund is the operating fund for the activities of the Town's wastewater (sewer) operations enterprise. (Water Operations)

**061 – WATER FUND.** The Water Fund is the operating fund for the activities of the Town's water delivery operations enterprise. (Water Resources)

## SPECIAL REVENUE FUNDS (OPERATIONAL PROGRAMS)

**032 - FILL THE GAP FUND.** This fund receives grants intended for use by the Magistrate Court. (Magistrate Court)

**035 - R.I.C.O. FUND.** The Police Department can apply for funding through Maricopa County for a variety of special program and equipment needs. All funding is provided on a reimbursement basis. (Police)

**037 – V.A.L.U.E. KIDS FUND** (formerly D.A.R.E.). Revenue is provided by youth activities and donations and offers self-supportive programs that focus on at-risk youth. (Police)

**038 – BUCKEYE EXPLORER FUND.** Revenue provided by youth activities and donations. Assisting teenagers to attend conferences and seminars. (Police)

**045 - 3511 TOWING/IMPOUND FUND.** This fund was created in FY/09 to account for revenues and expenses related to Police Department administration of the towing/impound program created by the State Legislature. State law requires the establishment of this special revenue fund. (Police)

**063 – MARICOPA COUNTY CAP (Community Action Program).** Funds are provided by Maricopa County to assist eligible people with meals and other needed essential services. A percentage of salaries, but not benefits, are covered by this grant. The difference in cost is covered by a transfer from the Town's General Fund. (Community Services)



**069 –FESTIVAL FIRE FUND.** This special revenue fund was used prior to FY2009-10 to report salaries/benefits and other related expenses for the Festival Ranch fire station. These costs are properly accounted for in the General Fund beginning in FY2009-10. (Fire)

**070 – HIGHWAY USER REVENUES FUND (HURF).** This fund accounts for administrative and operating costs for construction of streets, right-of-way acquisition and maintenance and street light operating costs. Funds are received from the State HURF fund based on an allocation formula. (Public Works)

**072 – VERRADO PLANNERS FUND.** Revenues are provided by a developer for two planner positions to process Verrado plans. The initial term of this agreement expired at the end of FY2008-09. (Community Development)

**073 – POLICE DEPARTMENT GRANTS FUND.** This fund was established to account for state, federal or other grants received by the Police Department for special programs, specialized training and equipment. (Police)

**074 – SOCIAL SERVICES/AREA AGENCY ON AGING FUND.** Federal funds administered by the Maricopa County Area Agency on Aging cover a percentage of salaries and benefits as well as other expenditures to provide services to seniors. Required matching funds are transferred from the General Fund. (Community Services)

**075 – FIRE GRANTS FUND.** This fund was established to account for state, federal or other grants received by the Fire Department to fund various specialized training and equipment needs. (Fire)

**077 - HOMELAND SECURITY GRANT FUND.** This fund was created to account for Homeland Security Grant funds. (Town Manager)

**125 - RISK MANAGEMENT RETENTION FUND.** This fund was created in FY/08 as a mechanism to assist the Town in better managing workers compensation claims and other risk issues. It is funded by an annual transfer from the General Fund. (Human Resources)

**150 - B.A.S.E. (Before-and-After School Program).** This fund was used in FY/08 and FY/09 to account for the direct revenues and expenses related to providing before-and-after school programs, as well as summer recreation programs. These programs were properly transferred back into the General Fund for FY/10. (Community Services)

**151 - SPORTS AND SPECIAL INTEREST CLASSES FUND.** This fund was used in FY/08 and FY/09 to account for the direct revenues and expenses related to providing sports activities and programs and special interest classes. These programs were properly transferred back into the General Fund for FY/10. (Community Services)

**180 – DOWNTOWN REVITALIZATION FUND.** Revenues are transferred monthly, based on a formula, from the General Fund to be used for specific activities per Town Ordinance 25-04. (Community Development)

**502 – TARTESSO FIRE FUND.** This special revenue fund was used prior to FY2009-10 to account for salaries/benefits and other related expenses for the Tartesso fire station. These



costs are properly accounted for in the General Fund beginning in FY2009-10. (Fire/Public Safety)

**507 - WESTPARK FIRE FUND.** This special revenue fund was budgeted in FY/09 only should funding have become available through the developer. (Fire/Public Safety)

**520 - S.A.F.E.R. GRANT FUND.** A federal grant provides partial funding for the salaries and benefits related to six firefighter positions. Town matching funds are required, as well as a commitment to retain and fund those positions subsequent to the termination of the federal grant funding. Beginning in FY/10, the majority of the funding for these positions comes from the General Fund and the grant revenues are accounted for in the General Fund. (Fire/Public Safety)

**660 - ECONOMIC DEVELOPMENT GRANTS FUND.** This fund was created with a transfer from the General Fund in FY/08 and may be used to accept grants and other funding for economic development initiatives. (Town Manager)

## IMPACT FEE FUNDS

**062 – WATER SYSTEM IMPROVEMENT FUND.** Water Impact Fee revenues are collected to ensure expansion needs can be met over time. Monies received for this fund are only used for expansion needs. (Water Resources)

**064 – IMPACT FEES-FIRE FUND.** Revenues generated through the building permit process. This fund can only be used for expansion expenditures. (Fire)

**067 – SEWER IMPROVEMENT FUND.** Sewer Impact Fee revenue is used to pay for sewer improvements related to expansion. (Water Resources)

**100 – IMPACT FEES-PARKS & RECREATION.** Revenues generated through the building permit process and are used for one time expansion projects. (Community Services)

**101 – IMPACT FEES-LIBRARY.** Revenues generated through the building permit process and used for one time expansion projects. (Community Services)

**102 – IMPACT FEES-POLICE.** Revenues generated through the building permit process and used for one time expansion projects. (Police)

**103 – IMPACT FEES-GENERAL GOVERNMENT.** Revenues generated through the building permit process and used for one time expansion projects. (Town Manager)

**104 – IMPACT FEES-STREETS.** Revenues generated through the building permit process and used for one time expansion projects. (Public Works)



## CAPITAL PROJECT FUNDS & CIP-TYPE SPECIAL REVENUE FUNDS

**042 - MAG/ADOT PROJECTS FUND.** This special revenue fund is used to account for special projects funded through MAG or ADOT or both. (Public Works)

**043 – CDBG PROJECTS FUND.** This fund is used for various capital improvements in the Town. Annually, the Town applies for a grant through the Maricopa County Community Development Block Grant (CDBG) program, with matching funds transferred from the General Fund as required or necessary. (Community Development)

**051 – AVIATION IMPROVEMENT FUND.** This fund is used for improvements at the airport. Receipts come from federal and state grants, with matching funds as required from the Aviation enterprise fund or the General Fund, if necessary or appropriate. (Airport)

**057 – CEMETERY IMPROVEMENT FUND.** Revenue is generated by the sale of cemetery plots. Funds are used to maintain and enhance the cemetery. (Community Services)

**059 – SUNDANCE WATER RECHARGE FUND.** Single family home permits at Sundance are charged the fee. The water comes from the reclamation facility, is stored in the lakes and used to water golf courses and other landscaped areas. (Water Resources)

**066 – APS/SRP MITIGATION FUND.** The Town entered into a settlement agreement with APS and SRP in 2001 to resolve their differences regarding the siting of a 500 kV power line through the Town. In 2003, the Town Council approved an allocation schedule for the funds received to benefit Sunora, Buena Vista, Northwood Park and Town parks. (Community Services)

**071 – STREETS IMPROVEMENT FUND.** Developers are required to make contributions to cover part of the cost of road improvements and traffic signals adjacent to their development. These funds are held in trust until sufficient funding has been collected to initiate and complete a specific project. Funds in this account can be used for no other purpose. (Public Works)

**076 – PARKS GRANT PROGRAMS FUND.** This fund was established to account for state, federal or other grants received for various Parks Division projects. (Community Services)

**185 - HERITAGE PARK DEVELOPMENT FUND.** Grants, voluntary donations and proceeds from Town fund raising projects are deposited in this fund with the revenues being dedicated to ultimate development of the park. (Community Services)

**610 - ROADWAY CONSTRUCTION FUND.** Revenues are to be transferred monthly from the General Fund, based on a formula per Town Ordinance 41-06, to be used for interstate road projects (50%) and local road projects (50%). The transfer for FY/10 has been suspended by Council action. Federal stimulus funding, as well as funding through various intergovernmental agreements with Maricopa County, is deposited in this fund for road construction projects. (Public Works)



**615 - CIP GENERAL GOVERNMENT FUND.** This fund was created by a transfer from the General Fund in FY/08 to provide funding for various Town capital projects. This fund may also be used to account for grant or other funds received for various general government projects. (Town Manager)

**625 - CIP FACILITIES FUND.** This fund was created by a transfer from the General Fund in FY/08 to provide funding for various Town infrastructure projects. This fund may also be used to account for grant or other funds received for various Town facilities projects. (Town Manager)

**630 - CIP PARKS AND LIBRARY FUND.** This fund was created by a transfer from the General Fund in FY/08 to provide funding for various parks and library capital projects. This fund may also be used to account for grant funds received for various parks and library capital projects. (Community Services)

**635 - CIP POLICE FUND.** This fund was created by a transfer from the General Fund in FY/08 to provide funding for a replacement communications system. This fund may also be used to account for various grant funds for Police Department capital projects. (Police)

**640 - CIP ROAD PROJECTS.** This fund was created by a transfer from the General Fund in FY/08 to provide funding for various road projects, including PM-10 compliance projects. This fund may also be used to account for various grant or other funds for capital road projects. (Public Works)

**641 – TRANSPORTATION MASTER PLAN FUND.** This fund was created by a transfer from the General Fund in FY/08 to support the development of a Transportation Master Plan for the Town. (Community Development)

**645 – CIP SOLID WASTE FUND.** This fund was created by a transfer from the General Fund and was used to provide interim recycling facilities and programs. (Public Works)

**650 - AUTOMATION and TECHNOLOGY FUND.** This fund is used for the acquisition of various new automation and technology assets related primarily to automated records management and GIS technology. (Information Technology)

**655 - TECHNOLOGY LIFE CYCLE MANAGEMENT FUND.** This fund was created in FY/08 with a transfer from the General Fund to provide a means of regularly replacing and upgrading the Town's investment in information technology. (Information Technology)

**670 – ADOT/LTAF II FUND.** This fund is used to receive grant funding for the acquisition of land for, as well as the development of, an interim park and ride facility or other projects as specified in grant applications. (Community Development)

**671 – EARL EDGAR RENOVATION FUND.** This fund was used during FY/08 and FY/09 to partially fund major renovations to Earl Edgar Park. (Community Services)



**TBD - CIP FIRE FUND.** This fund will be created in FY/10 to accept grant or other funding for Fire Department capital projects. Possible fire station construction is budgeted in Fund 615 on an interim basis. (Fire)

## DEBT AND DEBT-RELATED FUNDS

**065** – See Fund 701 in this category.

**190/191 - GADA 2005A FUNDS.** The Town borrowed \$9.4 million from the Greater Arizona Development Authority in 2005 to fund the reconstruction of streets, construction of water wells and water distribution system, flood control structure and a wastewater treatment facility expansion and acquisition of certain real property. These funds account for the receipt and expenditure of the loan proceeds and transfers from the General Fund, the Water Enterprise Fund, and the Wastewater Enterprise Fund to service the debt. (Finance)

**192 – GO DEBT SERVICE.** This fund was used to account for property tax proceeds assessed to retire and make interest payments on 1994 general obligation bonds issued for a sewer project. The debt was retired in FY/08. (Finance)

**194/195 - GADA 2006A FUNDS.** The Town borrowed \$14.730 million from the Greater Arizona Development Authority in 2006 to construct a new Town office building. These funds account for the receipt and expenditure of the loan proceeds and transfers from the General Fund to service the debt. (Finance)

**196/197 - GADA 2007A FUNDS.** The Town borrowed \$2.2 million from the Greater Arizona Development Authority in 2007 to acquire the Charmin office building. These funds account for the receipt and expenditure of the loan proceeds and transfers from the General Fund to service the debt. (Finance)

**701 (formerly 065)/492 - MILLER ROAD IMPROVEMENT DISTRICT.** The Improvement District issued bonds to fund the construction of various infrastructure improvements (primarily a waste water treatment plant) in the District. These funds are used to account for property tax proceeds and maintenance and overhead assessments received to retire the debt, make interest payments and pay various operating expenses of the District. (Finance)

**702/703 - JACKRABBIT TRAIL SEWER IMPROVEMENT DISTRICT.** The Improvement District plans to issue bonds in FY/10 to fund the construction of sewer improvements in the District. These funds are used to account for the receipt and expenditure of the loan proceeds, for property tax proceeds and maintenance and overhead assessments received to retire the debt, make interest payments and pay various operating expenses of the District. (Finance)

## FIDUCIARY FUNDS

**040 – VOLUNTEER FIREMAN’S PENSION FUND.** Accounts for the invested assets of the voluntary pension fund used to pay benefits to qualified volunteer firemen. It is restricted to this use only. (Finance)



## COMMUNITY FACILITIES DISTRICT FUNDS

The following funds are maintained in connection with the various CFDs administered by the Town through the Finance Department:

### ANTHEM SUN VALLEY CFD

481 Anthem Sun Valley O&M

### ELIANTO CFD

230 Elianto Special Assessment District (not issued)  
231 Elianto Special Assessment District Debt Service (not issued)  
232 Elianto GO Bonds (not issued)  
233 Elianto GO Bonds Debt Service (not issued)  
430 Elianto O&M

### FESTIVAL RANCH CFD

260 Festival Ranch Special Assessment District #1 2005  
261 Festival Ranch Special Assessment District #1 2005 Debt Service  
262 Festival Ranch 2006 GO Bond  
263 Festival Ranch 2006 GO Bond Debt Service  
264 Festival Ranch Special Assessment Districts #2/#3 2007  
265 Festival Ranch Special Assessment Districts #2/#3 2007 Debt Service  
266 Festival Ranch 2007 GO Bond  
267 Festival Ranch 2007 GO Bond Debt Service  
268 Festival Ranch Special Assessment Districts #4/#5 2007  
269 Festival Ranch Special Assessment Districts #4/#5 2007 Debt Service  
270 Festival Ranch 2008 GO Bond (not issued)  
271 Festival Ranch 2008 GO Bond Debt Service (not issued)  
460 Festival Ranch Special Assessment District #1 2005 O&M  
464 Festival Ranch Special Assessment Districts #2/#3 2007 O&M  
468 Festival Ranch Special Assessment Districts #4/#5 2007 O&M

### MIRIELLE CFD

482 Mirielle O&M

### SUNDANCE CFD

200 Sundance #1 2002  
201 Sundance #1 2002 Debt  
202 Sundance #2 2003  
203 Sundance #2 2003 Debt  
204 Sundance #3 2004  
205 Sundance #3 2004 Debt  
206 Sundance 2004 GO  
207 Sundance 2004 GO Debt  
210 Sundance 2005 GO  
211 Sundance 2005 GO Debt  
214 Sundance 2008 GO (not issued)



- 215 Sundance 2008 GO Debt (not issued)
- 400 Sundance #1 2002 O&M
- 402 Sundance #2 2003 O&M
- 404 Sundance #3 2004 O&M
- 406 Sundance 2004 GO O&M
- 410 Sundance

**TARTESSO WEST CFD**

- 280 Tartesso West 2005 GO
- 281 Tartesso West 2005 GO Debt
- 282 Tartesso West 2007 GO
- 283 Tartesso West 2007 GO Debt
- 284 Tartesso West 2008 GO (not issued)
- 285 Tartesso West 2008 GO Debt (not issued)
- 480 Tartesso West 2005 GO O&M

**TRILLIUM WEST CFD**

- 240 Trillium West
- 440 Trillium West O&M

**VERRADO DISTRICT 1 CFD**

- 220 Verrado District 1 2003 GO
- 221 Verrado District 1 2003 GO Debt
- 224 Verrado District 1 2006 GO
- 225 Verrado District 1 2006 GO Debt
- 226 Verrado District 1 2008 GO (not issued)
- 227 Verrado District 1 2008 GO Debt (not issued)
- 420 Verrado District 1 2003 GO O&M

**VERRADO WESTERN OVERLAY CFD**

- 222 Verrado Western Overlay 2004 GO
- 223 Verrado Western Overlay 2004 GO Debt
- 228 Verrado Western Overlay 2008 GO (not issued)
- 229 Verrado Western Overlay 2008 GO Debt (not issued)
- 422 Verrado Western Overlay 2004 GO O&M

**WATSON ROAD CFD**

- 290 Watson Road 2005 GO
- 291 Watson Road 2005 GO Debt
- 490 Watson Road 2005 O&M

**WESTPARK CFD**

- 250 Westpark #1 2005
- 251 Westpark #1 2005 Debt
- 252 Westpark 2005 GO
- 253 Westpark 2005 GO Debt
- 254 Westpark 2006 GO



- 255** Westpark 2006 GO Debt
- 256** Westpark 2007 GO
- 257** Westpark 2007 GO Debt
- 258** Westpark 2008 GO (not issued)
- 259** Westpark 2008 GO Debt (not issued)
- 450** Westpark #1 2005 O&M

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## BUDGET OVERVIEW

Preparing a budget proposal is a daunting task in the best of circumstances, involving a myriad of good faith presumptions and estimates. The economic environment in which we all find ourselves differs radically from that most of us have become accustomed to in our lives. Growth is relatively easy to project. However, we have no points of reference for projecting contraction. When you couple economic contraction with ever increasing needs and demands, the challenge is only multiplied geometrically.

When management, with the support of Council, took proactive steps in November, 2008 to address the Town's shrinking revenues, there was an expectation that "the problem was solved". Regrettably, that has proven to be an incorrect expectation.

Unlike the Federal government, most local and state governments in the United States are required by Constitutional or statutory provisions to propose and operate with balanced budgets. In expansionary economic conditions, the policy question becomes one of how large government should become: how far should the reach of government extend, how many people, services, functions and wants should be supported. In a contracting economy, the question becomes more fundamental: what are the most basic functions of government that must be provided to ensure a safe and secure community. These are questions that must be addressed at the national, state and local level.

Management believes that the basic functions of local government fall into four major categories:

- Public health and safety, including police, fire and safe, adequate and assured water, sewer and waste management services;
- Public infrastructure needs such as streets, roads, access to transportation options, and other infrastructure and services that support sustainable and livable communities;
- Public services that support the culture of the community, such as parks, open space, libraries, and recreation activities; and
- Governance that is open, transparent and accountable to the public they serve.

This adopted budget reflects those beliefs the priorities that must be funded to meet the basic functions of local government.

No one should underestimate just how difficult the next fiscal year will be from a financial perspective, nor should they presume that things will improve quickly. The desire to be responsive to the needs of our residents, and our employees, must be tempered with the reality of the limited resources that are available to do so. As cash balances continue to erode because of deteriorating revenue levels, management will continue to recommend that projects and activities that require the Town to advance funding in anticipation of possible reimbursement should be avoided. Events essentially outside the control of the Town have reduced reserves not only in the General Fund, but also in many other funds maintained by the Town. This situation not only results in deferred or cancelled projects, but also reduces the Town's "safety net" and limits the Town's options should economic conditions not improve for many years.



Many employees throughout the Town contributed to the development of this budget their efforts are truly appreciated. Special thanks go to the Department Directors who continue to explore ways to deliver quality services with fewer resources. Fiscal year 2009-10 will continue to challenge us to meet the demands for services from our citizens without an increase in resources. We are hopeful that the revenues that are projected in this adopted budget will be realized, but stand ready to make adjustments if they become necessary. We will be closely monitoring the budget and will recommend any necessary adjustments as appropriate. We continue to be concerned that we may face continuing financial challenges in the fiscal years ahead as the world continues to face an unstable economic climate. However, with the commitment of Council and our community that they represent, and through the hard work and dedication of our staff, we will be able to face and address those challenges together.

## REVENUES

As disclosed in the third quarter, FY2008-09 report delivered to Town Council in April, 2009, revenues have continued to be disappointing. It is difficult to imagine that revenues could continue to decline after the substantial reductions projected in November, 2008, but that is the reality. These revenue declines have required not only additional modifications to the FY2008-09 operating budget, but negatively impact the revenue projections for FY2009-10 and subsequent fiscal years. We must be prepared to acknowledge that the stressors on the national economy, principally the housing market and credit availability, have had, and will continue to have, a major impact on the Town and our view of our economic future. Although it is not necessarily a happy contemplation, Buckeye had a couple of significantly improved economic years which resulted in substantially increased expectations, but Buckeye remains a small, essentially agrarian community, on the outskirts of a major metropolitan area and that is not likely to change in the near term.

A review of actual revenues for the 2007-08 fiscal year, compared to the approved budget for the 2008-09 fiscal year, the modified budget and estimated actual results for the 2008-09 fiscal year, and the projected revenues for the 2009-10 fiscal year can be instructive. Those details are provided in other sections of this document.

As shown on the chart on page 39, "all other revenues" for FY2009-10 are almost \$30,000,000 less than the revenues contemplated when the FY2008-09 budget was approved. This is a reduction of almost 32%, and clearly has a major impact on the services that the Town can afford to provide to its residents.

The most major revenue reduction is in building related fees. With the reduction in construction, the Town's receipts from the construction transaction privilege tax are also reduced. At the same time, the Town anticipates a modest revenue benefit in the coming fiscal year from the major residential construction in prior years because those improved properties are now on the property tax rolls. Although state law provisions will require the Town to reduce its primary property tax rate by a small amount in the coming fiscal year, a substantial increase in the value of property subject to taxation is expected to increase the Town's collections of property taxes that can be used to provide basic government services. Management proposed, and Council adopted, the maximum allowable property tax rate for FY2009-10. The burden of this increase will be primarily on those who have moved into the community within the last two years, whose property value for taxation purposes has been increased to reflect the value of the improved



property on what was once vacant land. Because the Town has paid off all general obligation debt, there is currently no secondary property tax assessment for Buckeye property owners.

The projected revenues for FY2009-10 reflect a correction in budgeting policy that includes the full cost of providing fire protection in Tartesso and Festival Ranch in the general fund budget, as opposed to special revenue funds as was done in the two prior fiscal years. The Council has approved a new public safety support agreement with Festival Ranch that will offset a portion of the costs of providing public safety services in that community. No agreement has yet been reached with Tartesso, although the Town will continue to attempt to place a similar support agreement in place during FY2009-10. However, the negative impact on the general fund reserve related to non-collection of the prior year agreements is about \$3.7 million.

The revenue projections for FY2009-10 include estimates of revenues that may become available from a significantly enhanced effort to obtain federal stimulus funding in a variety of areas of Town government operations. Some of those efforts, if successful, will result in decreased demands on the general fund. However, given the competitive nature of that funding, coupled with the restrictions tied to much of that funding, there is no expectation of net benefit included in this adopted budget. In fact, requirements to provide matching funds or commitments to retain staff may make it fiscally imprudent to seek or accept certain grant offerings.

It would be inappropriate not to note that state-shared revenues have become an increasingly volatile source of local government funding, particularly with reference to urban revenue sharing. That distribution, intended to compensate local governments for a state prohibition on local income taxation, is based on state income tax collections from two preceding taxable years. As the State's income tax collections decline in response to reduced personal income levels, the Town expects that revenue source to decline correspondingly, although it is not expected to have a major impact in FY2009-10.

The Town of Buckeye provides residential irrigation services based on fees established in 1987. About 460 users in three different areas pay differing fees which historically, in the aggregate, covered about 8% of the costs of providing this service. Thus the Town was subsidizing about 92% of the cost, which was estimated to average \$300,000 per year. For that reason, management proposed, and the Council adopted, flood irrigation rate increases to reduce the Town subsidy level to 50% over four years in legislation separate from the FY2009-10 budget proposal. The separate legislation provided information that supported the argument that it is an appropriate use of limited general fund resources to continue to subsidize flood irrigation services at some level.

Finally, no general tax increase is included in this adopted budget for FY2009-10. When combined with state and county rates, the transaction privilege tax rate on most taxable purchases in Buckeye is 8.3%. With the state legislature discussing the possibility of a state-wide increase of one-half to one percent, management believed, and the Council concurred, that it would be imprudent in this economic environment to even consider an increase in the local tax rate at this time.



## GENERAL OPERATING EXPENSES

A wide variety of proposals related to general operating expenses were included in Management's proposal for the FY2009-10 general fund budget to address the overall reduction in available revenues. The major management proposals accepted by Council in this adopted budget, in no particular order, include:

- Elimination of vehicle allowances in all general fund departments. Vehicle allowances for the Councilors are set in ordinance and continue to be budgeted for FY2009-10.
- Consolidation of utility expenses, with limited exceptions, in the non-departmental budget for all general fund departments. It is anticipated that consolidating this expense will result in more oversight and ensure that utility costs are proper and justified. Utilities expense will continue to be budgeted separately in the enterprise funds.
- Town-provided cell phones are budgeted only for elected officials, management and employees whose job duties present personal safety issues or require them to be away from a fixed location for more than 80% of their working hours. Because our police officers must rely heavily on cell phones for communication in the field due to our outdated system, the budget includes funding for cell phones for all of them. Work crews from public works and parks are budgeted for a single phone for the crew, not every member of the crew, in case of emergency.
- Amounts budgeted for training-related travel were reduced to encourage the use of local training opportunities. Budgets for training were also reduced to a level consistent with the current year constraints. The amount available for tuition assistance was reduced by half; the employee advisory committee has been asked to propose changes to the tuition policy that will continue to support our employees in their efforts to better themselves, while ensuring that the Town benefits from providing this support.
- To ensure that Department directors are held accountable only for costs over which they can exercise control, repair and maintenance costs for Town facilities are consolidated and included in the non-departmental budget. The Public Works Department facilities unit will propose the priority list for expenditure of these funds to ensure that basic maintenance needs, such as annual HVAC services, light bulb replacement and plumbing repairs, are provided at the least cost.
- The cost of unemployment benefits were moved from the Departments to the Non-Departmental budget. In prior years, that cost was paid using vacancy savings in each Department. For FY2009-10, the staffing budgets do not include vacancy savings.
- Funding for the Town Attorney was reduced by almost half from the approved FY2008-09 budget level of \$1.4 million.
- Funding for the Town Engineer was reduced by about 35% from the approved FY2008-09 budget level of \$4.5 million and will be broken into two distinct components. The first component will compensate the Town Engineer at a fixed monthly rate for those functions and tasks that would be expected to be performed by an on-staff town engineer, such as a



traffic signal needs assessment. The second component will include tasks assigned by work order that can either: 1) be rebilled by the Town to the requestor of the service, such as an extra plan review or inspection; or 2) be charged to a specific, budgeted Town-requested project such as the drainage master plan. Management and Council will have to exercise great care and discretion to ensure that this funding is used judiciously during the year for only those projects of the highest priority.

- A small number of positions that were vacant at the time the budget was adopted are funded, e.g. public safety dispatchers. Management acknowledges that during the course of a year, some positions may become vacant as the result of resignations or terminations for cause or failure to successfully complete the Town's probationary period. When such vacancies occur, management intends that the position will be advertised and filled in the normal course of operations unless intervening conditions indicate the position is no longer needed. Seasonal employees will, of course, continue to be hired throughout the year as needed, although the FY2009-10 budget includes less funding for seasonal employees used exclusively in the Community Services Department.
- For FY2008-09, the annual cost of providing health insurance benefits to our employees and their families exceeded \$2.9 million. In prior fiscal years, the Town paid 100% (\$398.52) of the monthly health insurance premium for single employees and 75% (\$924.55) of the monthly cost for family coverage. Employees who elected family coverage paid \$175.34 per month as their contribution for this benefit. After considering a variety of alternatives, the FY2009-10 adopted budget reflects that employees with single coverage will pay \$60.00 per month and employees with family coverage will pay \$235.34 per month for health insurance coverage. Employees who elect dental and vision insurance will continue to pay 100% of the current premium. This change is expected to reduce the Town's cost by about \$215,000.
- Salaries are a major component of the Town's operating expenses in the general fund, as well as in the enterprise and special revenue funds. The FY2008-09 approved budget reflected salaries and benefits as about 52% of total expenditures; that percentage was expected to increase to about 60% by year end as a result of reduced spending on other line items. While management believes that Town salaries are generally competitive, they are also aware that many Town employees have continuing financial obligations for home and family based on current pay levels that could be deeply stressed by an across-the-board pay cut. Therefore, the FY2009-10 adopted budget does not include an across-the-board pay cut, nor does it include step or merit raises, reducing operating expenses by more than \$1.3 million.
- During FY2008-09, the Town offered a retirement incentive program. A total of eight people accepted the offer. Based on estimated actuarial adjustments that will be payable for those people, the FY2009-10 budget does not include any appreciable savings for this program, although some savings are anticipated for FY2010-11.
- Management focused on controlling operating costs during FY2008-09. With limited exceptions, operating costs in FY2009-10 are budgeted at the reduced levels expected to be achieved during the prior fiscal year. Continued restructuring and realignment of departments and duties are expected to streamline and flatten the management structure, encourage cross-training and job-sharing across both division and department lines, and ensure that staffing is correlated to work load, although the fiscal impact, if any, of those



changes is not budgeted. The adopted FY2009-10 budget also reflects closer alignment of special revenue fund activities to the Department with primary responsibility, increasing accountability for those funds. These efforts are expected to allow the Town to operate at the budgeted level of operating expenses.

- Transfers from the general fund to other funds represent a significant portion of general fund expenditures. Total transfers in FY2007-08 were \$16.4 million. Transfers for FY2008-09 were originally budgeted at \$8.1 million, reflecting anticipated reductions in general fund revenues that would be available for transfer to CIP and CIP-type funds. While several transfers are mandatory, two had a policy component that Council addressed.
  - Transfers to debt service funds are mandatory. The Town is required by bond and borrowing covenants to ensure that adequate money is provided to meet annual debt service. The amount budgeted for FY2008-09 and FY2009-10 is slightly more than \$900,000. That amount is expected to increase by at least \$300,000 for FY2010-11 when additional principal payments are due.
  - Transfers to a number of special revenue funds are required to ensure that grant funding continues to be available. Transfers for grant matches are required for the Area Agency on Aging grant, the Community Assistance Program grant, and CDBG grants. The local match for the S.A.F.E.R grant which subsidizes salaries for six firefighters is budgeted within the general fund for FY2009-10. Local funding matches for other grants that might be awarded to the Town during FY2009-10 will have to be absorbed in existing budgets.
- During FY2007-08 almost \$1.8 million was transferred from the general fund to the Downtown Revitalization Fund, with \$1.9 budgeted for FY2008-09. During FY2008-09, it was discovered that the formula for this required transfer had been changed by Ordinance 25-04, yet the transfer continued to be made under the prior formula. The correct formula is now being used, reducing the required transfer to an estimated \$327,000 for FY2008-09 and \$335,000 for FY2009-10.
- The FY2008-09 approved budget included a transfer of almost \$4.5 million to the Roadway Construction Fund created under Ordinance 41-06. Because of reduced construction transaction privilege tax collections, the actual transfer for YF2008-09 was expected to be about \$3.2 million. Because this fund is projected to have an available fund balance in excess of \$5.4 million related to this transfer, management recommended, and Council approved, a policy, in resolution form, to suspend the transfer for FY2009-10, freeing about \$3 million to meet other critical needs.
- The Aviation enterprise is budgeted for a general fund subsidy in FY2009-10. The transfer in FY2008-09 was budgeted at about \$104,000; a transfer of \$65,000 was adopted for FY2009-10. In November, 2008, the Town entered into a new contract with a solid waste services provider. That contract required the creation of a solid waste/ recycling coordinator position, which the contractor funded through reimbursement for the balance of FY2008-09. Negotiations with the contractor were successful and resulted in a continuing salary subsidy in FY2009-10. A general fund transfer of \$50,000 to the Solid Waste enterprise was approved for FY2009-10 to cover the costs associated with billing and collection functions, and marketing the Town's recycling program.



- Almost \$9.2 million of the \$16.4 million transferred from the General Fund in FY2007-08 was to CIP or CIP-type funds. There are limited instances where the amounts transferred have not been used, primarily because the amount transferred was insufficient to allow the project to be pursued, or the project proposed to be funded was determined to be not necessary, premature, or otherwise not feasible. Management recommended, and Council adopted a policy that requires unused or undesignated fund balances to be restored to the general fund for FY2009-10 to meet critical needs that can not be met with otherwise available resources.

### SPECIFIC GENERAL FUND DEPARTMENT OPERATING EXPENSES and SPECIAL REVENUE FUNDS

Many of the items discussed above under General Operating Expenses have a direct impact on the individual departments. However, items unique to specific Departments are also included in the adopted FY2009-10 budget.

The following special revenue funds are aligned with the **Community Development** Department for FY2009-10:

- Transportation Master Plan fund;
- ADOT/LTAF II fund (park and ride site);
- CDBG Projects fund; and the
- Downtown Revitalization fund.

General fund funded staff in the Department will be assigned to tasks required by these funds; no staffing is budgeted in any of these special revenue funds.

The **Community Services** Department is realigned for functionality in the FY2009-10 budget. Programmatic changes reflect reduced demand and include closing the pool during the week after school begins and reducing the number of before-and-after school sites. Programs for our senior residents, including congregate meals, home-delivered meals and transportation assistance, are budgeted at existing levels. Even though the State Legislature discussed possible reductions in the amount provided through the Area Agency on Aging, indications at the time the budget was adopted reflected management's belief that it was not necessary to reduce services to Buckeye's senior residents.

The Community Services Department is responsible for the following special revenue funds:

- Heritage Park Development fund;
- APS/SRP Mitigation fund;
- Park Grant Programs fund;
- Social Services Grants-Area Agency fund;
- Community Assistance Program fund;
- Cemetery Improvement fund;
- Parks and Recreation Impact Fee fund;
- Library Impact Fee fund; and the
- CIP-Parks and Library fund.



Staffing is budgeted only in the Social Services Grants-Area Agency fund and the Community Assistance Program fund. All other staffing needs in the operation of these special revenue funds is provided by general fund positions in the Department budget.

The **Finance** Department is responsible for administering:

- All funds (six) related to GADA borrowing and debt service;
- All funds (five) related to the Miller Road Improvement District and the Jackrabbit Trail Sewer Improvement District; and the
- Volunteer Fireman's fund, a fiduciary fund.

The Finance Department also manages the Community Facilities District funds. A portion of the cost of administering these funds is reimbursed through overhead and maintenance charges collected as part of the assessments paid by property owners in the various Districts.

There are two divisions within the **Fire** Department: the public safety division, which includes all sworn firefighters, and the building safety division, which includes building inspection and building plan permitting functions. All firefighting operations are budgeted in the general fund for FY2009-10 to clearly show the true cost of this critical public service.

The following special revenue funds are aligned with the Fire Department:

- Fire Grants fund;
- Fire CIP fund; and the
- Fire Impact Fee fund.

Personnel in the **Human Resources** Department will be administering the passport application program in FY2009-10. The adopted budget anticipates that, given the diversity of skills in that Department's personnel, they will be providing assistance, as needed, to several other departments over the course of the year. The Human Resources Department is responsible for the administration of the Risk Management Retention Fund. That fund was created in FY2008-09. More stringent guidelines will be implemented on the use of that fund during FY2009-10 to ensure that individual departments are unable to use it as a resource without the oversight of the Town Risk Manager.

The **Information Technology** Department is responsible for managing two special revenue funds:

- Automation and Technology fund; and the
- Technology Life Cycle Management fund.

The Technology Life Cycle Management fund was created in FY2008-09 with a transfer from the general fund. There is no transfer in the adopted FY2009-10 budget.

Other than the changes discussed under General Operating Expenses above, there are no additional specific items included for the **Magistrate Court** Department or the **Mayor and Council** Department. The adopted budget for FY2009-10 provides continued funding, at a somewhat reduced level, for dues and subscriptions, travel and training and conferences and seminars in the Mayor and Council Department to reflect the importance to the Town of our elected officials remaining involved with outside organizations and other governmental entities. It is critical that the Town continues to have a "place at the table" on matters of regional significance.



The command structure of the **Police** Department has been streamlined to provide more dollars for community policing. Vacant positions in dispatch as of June, 2009 continue to be budgeted and are expected to be filled in this adopted FY2009-10 budget, as are two vacant lieutenant positions. The Police Department continues to make good use of non-sworn personnel in the areas of prisoner transport and towing and impound activities. The adopted budget contemplated that a full-time person paid by the Department in FY2008-09, but assigned to the Southwest Family Advocacy Center, would move to that entity. The Family Advocacy Center has enjoyed great success since its opening, with many west side towns and cities using its services. During FY2009-10, the Department will continue to collaborate with the management board of the Center to ensure that all users are paying their fair share of the cost of operating the Center, as well as actively seeking other funding. The Police Department also is actively seeking grant and other funding opportunities to relieve funding needs from the general fund. They are seeing good success from these efforts.

The following special revenue funds are aligned with the Police Department:

- RICO fund;
- VALUE Kids fund (formerly the D.A.R.E. fund);
- Buckeye Explorer fund;
- Police Department Grants fund;
- 3511 Towing/ Impound fund;
- Police Impact Fee fund; and the
- CIP-Police fund.

The **Public Works** Department is responsible for the following special revenue funds:

- Highway Users Special Revenue (HURF) fund;
- MAG/ADOT fund;
- Streets Improvement fund (partial prepayments from developers held in trust for specific road and street light improvements);
- Roadway Construction fund;
- Streets Impact Fee fund; and the
- CIP-Road Projects fund.

Funding for HURF comes from a state distribution of highway user revenues, which is projected to be reduced for FY2009-10. Street lighting costs represent one of the major expenditures from this fund, although salaries for general street, road and right-of-way maintenance and repair are the single biggest category of expenditure. Varying projections from the State on the amount of money that might be available for distribution in FY2009-10 challenged program and budget design. In prior years, the HURF fund also received a small distribution of lottery revenues through the LTAF. During FY2008-09, the Town became a member of the Regional Public Transit Authority (RPTA). Membership includes a commitment to expend 75% of the Town's LTAF lottery distribution for transportation purposes. That state distribution and the corresponding support for local transportation efforts is budgeted in the general fund for FY2009-10, with the remaining 25% being transferred to the HURF fund for those programs.

In addition to maintaining Town facilities and providing custodial services, the Public Works Department also operates the Fleet Management division which provides certain economies of scale in ensuring that the Town's motorized fleet is maintained at optimum levels. This is a particularly important service for the Police and Fire departments. The Town's Fleet Management division received national recognition in FY2008-09.



Ten street lighting improvement districts (SLIDs) are budgeted for FY2009-10. The County Treasurer will bill and collect the assessments for those districts, while the operations of the districts will be handled by the Public Works Department.

Two divisions are budgeted in the Office of the **Town Manager** for FY2009-10: the administration division and the programs division. This structure is attributable primarily to reorganizations that occurred during FY2008-09 when the Economic Development Department, the Intergovernmental Affairs Department and the Office of the Town Clerk were eliminated as separate departments and the functions and responsibilities were transferred under the oversight of the Town Manager. Records management functions are also included in the Programs division, along with conducting a Town general election in the spring of 2010. The Non-Departmental budget is aligned with the Office of the Town Manager, as are these special revenue funds:

- Grants for Economic Development fund;
- Homeland Security Grant fund;
- General Government Impact Fee fund;
- CIP-General fund; and the
- CIP-Facilities fund.

As mentioned earlier, possible stimulus funding or grants of \$5,000,000 were included in revenues. The expenditure of those funds is included in the Non-Departmental budget and will, of course, not be available for spending unless funding or grants are actually received. Detail of adopted general fund budget amounts to be supported by general fund revenues are in other sections of this document.

As an administrative footnote, many revenues and expenditures have been grouped differently for FY2009-10 to provide greater clarity and accountability in budget administration. To provide comparability, prior year amounts have also been regrouped accordingly, although no effort has been made to restate actual or budgeted amounts when departments, divisions, activities or functions have been created, deleted or reorganized.

## ENTERPRISE FUNDS - REVENUES and EXPENSES

The Town of Buckeye has four enterprise activities: water, waste water (sewer), solid waste and aviation. Enterprise activities are expected to be self-supporting through fees charged to users, much like a private company. They are expected to recover their current operating costs and provide reserves to meet on-going needs for repairs, maintenance, upgrades and compliance with Federal, state and local government environmental and regulatory mandates. They are also expected to generate revenues sufficient to meet existing and future needs for borrowing to fund expansion and major repairs and rehabilitation. The Aviation and Solid Waste enterprises were created in FY2008-09 and had no beginning reserves or fund balances. Therefore, these two enterprise activities will require support from the General Fund until operating histories and reserves are established.

While the **Water Operations** enterprise fund is projected to generate revenues in excess of actual cash expenditures for basic operations for FY2009-10, there are substantial amounts of delayed major rehabilitation and renovation of the water system that must be provided for in the



rate structure. For that reason, management proposed, and the Council is considering a water rate increase, as well as providing a rate for the use of effluent, in legislation separate from the FY2009-10 budget proposal. Revenue from the proposed rate increase is included in the adopted budget, but no expenditures will be made until such time as Council takes final action on the rate proposal.

The adopted FY2009-10 operating budget for the Water Operations enterprise fund reflects increased costs of operating and maintaining an aging water system, as well as increased costs for chemicals and utilities. Many of the items discussed above under General Operating Expenses will apply to the Water Operations enterprise fund as well, and their effect is included in the adopted FY2009-10 operating budget for the utility.

The **Waste Water (Sewer) Operations** enterprise fund is also projected to generate revenues in excess of actual cash expenditures for basic operations for FY2009-10. The Waste Water (Sewer) Operations enterprise fund relies on certain reimbursements to partially offset some of the costs incurred in operating wastewater treatment plants in Sundance, Festival Ranch and Tartesso. Like the water system, the waste water system has a substantial backlog of delayed major rehabilitation and renovation. For that reason, management proposed, and the Council is considering a waste water (sewer) rate increase in legislation separate from the FY2009-10 budget proposal. Revenue from the proposed rate increase is included in the adopted budget, but no expenditures will be made until such time as Council takes final action on the rate proposal.

In April, 2009, the Town submitted an application to WIFA (Water Infrastructure Finance Authority) for Federal stimulus-based funding in the amount of \$33 million. That funding, should it be granted, in whole or in part, as a loan, grant or some combination, is included in the adopted FY2009-10 budget. An equal expenditure of \$33 million has been included in the adopted FY2009-10 budget. If the funding is not granted, there will be no expenditures for expansion of waste water treatment facilities.

The adopted FY2009-10 operating budget for the Waste Water (Sewer) Operations enterprise fund reflects increased costs of operating and maintaining an aging sewer system, as well as increased costs for utilities and waste water treatment plant operation contracts. Many of the items discussed above under General Operating Expenses will apply to the Waste Water (Sewer) Operations enterprise fund as well, and their effect is included in the adopted FY2009-10 operating budget.

As discussed above, the **Solid Waste Operations** enterprise fund is budgeted to receive a transfer from the General Fund for FY2009-10. It is anticipated, however, that the increased rates that went into effect with the new contract in November, 2008, will generate sufficient annualized revenues to cover the projected costs of the trash removal and recycling contract, plus a portion of the related operating costs for this public health service. Buckeye, like most communities, is noticing interesting trends in the amount of refuse being collected for delivery to landfills and in the amount of refuse being collected for recycling. It would, however, be premature at this time to speculate on the impact to the enterprise of these trends.

In its first year as an enterprise, the activity in the **Aviation** enterprise fund proved difficult to project. While fuel sales were projected to be off of the approved FY2008-09 budget by only 10%, hanger rentals were projected to be off by more than 50%. Regardless, the enterprise is projected to generate revenues in excess of actual cash expenditures for basic operations for



FY2009-10. That excess is carried into the adopted FY2009-10 budget to be used for weed control, which was under budgeted in FY2008-09, the acquisition of a mower, and to make some needed improvements to runway and taxiway areas.

### **IMPACT FEE FUNDS**

Impact fees collected in FY2008-09 were estimated to be less than 15% of the amount in the original approved budget. This had a significant impact on planned projects for FY2008-09, as well as future fiscal years. The adopted FY2009-10 budget projects impact fees, in all categories, to total only \$2.126 million as opposed to the budgeted receipts of \$59.170 million for FY2008-09. The Council is considering changes to the impact fee rate schedule; those changes, if approved by the Council, are not included in the adopted budget for FY2009-10.

With limited exceptions, the funding available is insufficient to actually proceed with a specific project. Until such time as the collection of impact fees returns to a more robust level, the money in these funds will not be expended.

### **CAPITAL IMPROVEMENT FUNDS**

Historically, the Town proposed capital projects on an annual basis that could be funded with available resources, generally grant funding and transfers from the general fund. During fiscal year 2008-09, the Town began the process of designing and implementing a computerized model for its capital improvement planning, which will allow the Town to incorporate both general infrastructure improvements and impact fee infrastructure improvements into a single five-year CIP. Due to the time required to prioritize projects and align them with financing, only capital projects with pre-existing funding are included in the adopted FY2009-10 budget. The five-year capital improvement plan will be presented to Council during this fiscal year, along with a recommended financing plan, for inclusion in the FY2010-11 budget cycle.

It should be noted that state law governing budgets can result in a distorted picture of the Town's CIP capacity and programming. To be able to spend money, a project must be included in the budget even if there is no assurance when the budget is adopted that funding will be available for that project. For example, the Town will be applying for a \$65,000 grant from the Barbara Bush Foundation for the library program. The Town is required to include that amount in both revenues and expenses for FY2009-10 budget even though there is no assurance what amount, if any, will actually be available. No expenditure can be made, however, until the Town is assured that a grant has been awarded and accepted by the Town.

Almost without exception, projects included in the FY2009-10 CIP budget are based on the receipt of grant funds. No transfers from the General Fund to CIP funds are included in this adopted budget, and General Fund transfers made in prior fiscal years have been spent and are no longer available.



## CONTINUING STRATEGIC ISSUES

Staff will work with Council to address the following strategic issues to continue managed growth in the Town of Buckeye: promote economic development by providing adequate infrastructure; serve our citizens by supporting quality development; and deliver the highest quality services in the most cost effective manner. Listed below are the strategic issues that the Town's elected officials, administrators, and residents will continue to address in FY2009-10:

- ***Civic infrastructure for development and growth***, principally water, waste water (sewer), and drainage (storm water).
- ***Transportation infrastructure and options***, principally streets, roads, park and ride facilities, and public transit opportunities.
- ***Appropriate economic development activities to create or attract businesses and service providers that will enhance a live-work-play community***, including medical, educational and industrial facilities.
- ***Quality of Life infrastructure***, such as parks, trails and recreational facilities for all ages.
- ***Organizational development***, with a focus on continual evaluation of the organizational structure and processes to achieve "high performance" operations and satisfied citizens.

## BUDGET IN BRIEF

The FY2009-10 Adopted Budget is \$207,879,752, which includes all funds and interfund transfers. Total adopted budget operating expenditures are \$167,194,828 exclusive of current year borrowing and interfund transfers. This adopted budget is balanced with total resources equal to total appropriations within each fund, as well as in the aggregate. The following sections of this document contain additional information on general fund revenues and expenditures and other fund revenues and expenditures including comparisons to the previous fiscal year's adopted budget. Reorganizations during FY2008-09 to streamline operations and enhance accountability resulted in program and staffing reassignments that may distort comparisons to the prior year budget. The reader's attention is directed to the specific department and fund budgets for additional information.



	<b>RESOURCES - ALL FUNDS</b>		
	<b>08-09 Adopted Budget</b>	<b>09-10 Adopted Budget</b>	<b>%age Change</b>
<b>Beginning Fund Balances</b>	<b>\$ 110,239,232</b>	<b>\$ 77,565,012</b>	<b>-29.64%</b>
General Fund		13,614,398	
Enterprise Funds		6,516,676	
Special Revenue Funds		3,069,569	
Impact Fee Funds		36,981,102	
Capital Improvement Project Funds		3,003,742	
CIP-Type Special Revenue Funds		11,059,183	
Debt Funds		1,650,618	
Improvement District Funds		1,425,010	
Fiduciary Funds		244,714	
<b>Revenues</b>	<b>93,372,577</b>	<b>63,560,415</b>	<b>-31.93%</b>
General Fund		39,170,291	
Enterprise Funds		14,371,074	
Special Revenue Funds		4,898,100	
Impact Fee Funds		2,126,000	
Capital Improvement Project Funds		625,000	
CIP-Type Special Revenue Funds		185,000	
Debt Funds		1,304,800	
Improvement District Funds		880,150	
<b>Grants</b>	<b>14,132,407</b>	<b>29,919,324</b>	<b>111.71%</b>
General Fund		5,201,300	
Special Revenue Funds		4,760,911	
Capital Improvement Project Funds		10,255,000	
CIP-Type Special Revenue Funds		9,702,113	
<b>Current Year Borrowing</b>	<b>0</b>	<b>36,835,000</b>	<b>100.00%</b>
Enterprise Funds		33,000,000	
Improvement District Funds		3,835,000	
<b>TOTAL RESOURCES</b>	<b>\$ 217,744,216</b>	<b>\$ 207,879,751</b>	<b>-4.53%</b>

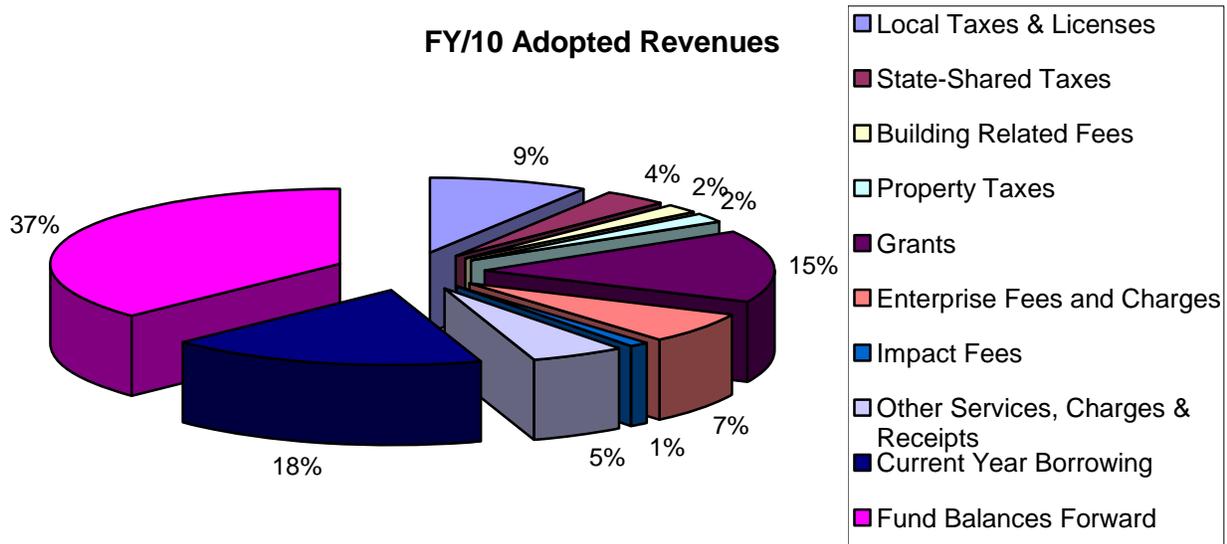


	<b>APPROPRIATIONS - ALL FUNDS</b>		
	<b>08-09 Adopted Budget</b>	<b>09-10 Adopted Budget</b>	<b>%age Change</b>
<b>General Government</b>	<b>\$ 32,988,254</b>	<b>\$ 26,198,804</b>	<b>-20.58%</b>
General Fund		23,560,562	
Special Revenue Funds		2,393,528	
Fiduciary Fund		244,714	
<b>Community Services</b>	<b>5,019,558</b>	<b>4,184,458</b>	<b>-16.64%</b>
General Fund		3,481,423	
Special Revenue Funds		703,035	
<b>Public Safety</b>	<b>21,417,694</b>	<b>24,021,736</b>	<b>12.16%</b>
General Fund		17,205,905	
Special Revenue Funds		6,815,831	
<b>Public Works</b>	<b>4,241,850</b>	<b>3,086,079</b>	<b>-27.25%</b>
General Fund		269,893	
Special Revenue Funds		2,816,186	
<b>Enterprise Operations</b>	<b>10,482,662</b>	<b>19,137,433</b>	<b>82.56%</b>
Enterprise Funds		19,137,433	
<b>Debt Fund Activities</b>	<b>1,307,455</b>	<b>1,305,212</b>	<b>-0.17%</b>
Debt Funds		1,305,212	
<b>Improvement District Activities</b>	<b>1,566,110</b>	<b>2,305,160</b>	<b>47.19%</b>
Improvement District Funds		2,305,160	
<b>Capital Projects</b>	<b>116,241,482</b>	<b>112,422,344</b>	<b>-3.29%</b>
Enterprise Funds		33,000,000	
Impact Fee Funds		39,107,104	
Capital Improvement Project Funds		13,883,742	
CIP-Type Special Revenue Funds		20,946,293	
Debt Funds		1,650,205	
Improvement District Funds		3,835,000	
<b>Contingencies &amp; Reserves</b>	<b>24,479,151</b>	<b>15,218,525</b>	<b>-37.83%</b>
Enterprise Funds		1,750,318	
General Fund		13,468,207	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 217,744,216</b>	<b>\$ 207,879,751</b>	<b>-4.53%</b>



**WHERE THE MONEY COMES FROM:** Resources appropriated by the Town Council in this adopted budget can be aggregated into several broad categories as indicated in the chart below.

	ALL FUNDS		
	08-09 Adopted Budget	09-10 Adopted Budget	%age Change
Local Taxes & Licenses	\$ 21,833,000	\$ 18,233,000	-16.49%
State-Shared Taxes	8,961,036	7,568,500	-15.54%
Building Related Fees	11,796,064	4,084,400	-65.37%
Property Taxes	3,791,744	4,141,000	9.21%
Grants	14,132,407	32,112,324	127.22%
Enterprise Fees and Charges	12,147,752	14,371,074	18.30%
Impact Fees	17,145,975	2,126,000	-87.60%
Other Services, Charges & Receipts	17,697,006	10,843,441	-38.73%
Current Year Borrowing	0	36,835,000	100.00%
Fund Balances Forward	110,239,232	77,565,012	-29.64%
<b>TOTAL</b>	<b>\$ 217,744,216</b>	<b>\$ 207,879,751</b>	<b>-4.53%</b>

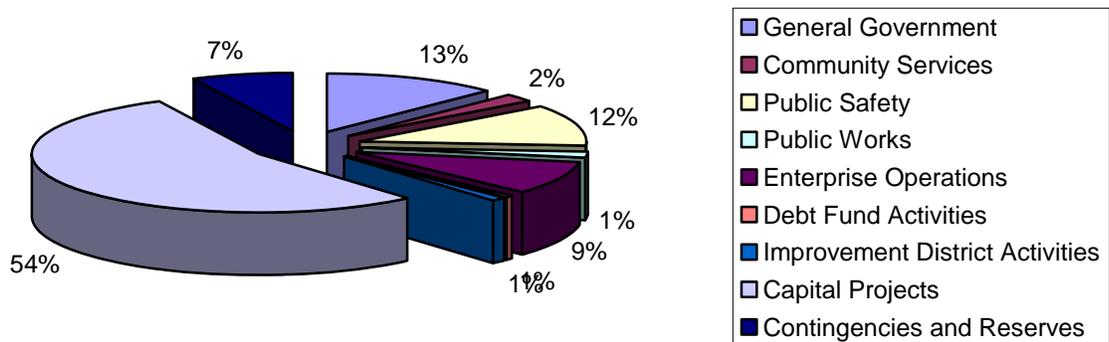




**WHERE THE MONEY GOES:** In order to continue to provide services to the Town of Buckeye, the following appropriations have been adopted for FY2009-10.

	<b>ALL FUNDS</b>		
	<b>08-09 Adopted Budget</b>	<b>09-10 Adopted Budget</b>	<b>%age Change</b>
General Government	\$ 32,988,254	\$ 26,198,804	-20.58%
Community Services	5,019,558	4,184,458	-16.64%
Public Safety	21,417,694	24,021,736	12.16%
Public Works	4,241,850	3,086,079	-27.25%
Enterprise Operations	10,482,662	19,137,433	82.56%
Debt Fund Activities	1,307,455	1,305,212	-0.17%
Improvement District Activities	1,566,110	2,305,160	47.19%
Capital Projects	116,241,482	112,422,344	-3.29%
Contingencies and Reserves	24,479,151	15,218,525	-37.83%
<b>TOTAL</b>	<b>\$ 217,744,216</b>	<b>\$ 207,879,751</b>	<b>-4.53%</b>

**FY/10 Adopted Appropriations**





**PERSONNEL SUMMARY**

The adopted FY2009-10 budget reflects reorganizations, retirements, resignations and staffing reductions due to reductions-in-force during FY2008-09 in response to continuing declines in revenues. Several organizational realignments were initiated during FY2008-09 in an effort to ensure that staffing was consistent with the volume of work to be done. The highly committed employees of the Town have “stepped up to the plate” by taking on additional responsibilities and engaging in cross-training efforts so that residents will notice no or only small changes in the services provided.

Management has changed their approach to staffing during this period of severe financial constraints. In the past, many positions were budgeted well in advance of any existing or justified need, or the anticipation of revenues to support those positions. Only those positions that can be supported with projected revenues for FY2009-10 have been included in the adopted budget.

Department/Function	<u>2008-09 Adopted</u>	<u>2008-09 Revised</u>	<u>2008-09 Final</u>	<u>2009-10 Adopted</u>
<b>Community Development</b>				
Administration	4.00	3.00	3.00	3.00
Planning & Zoning	11.00	8.00	7.00	7.00
Building Safety/Code Compliance	16.00	0.00	0.00	0.00
Dev Services/Permitting	10.00	0.00	0.00	0.00
Plan Review	7.00	0.00	0.00	0.00
Engineering	4.00	1.00	1.00	1.00
GIS	3.00	2.00	1.00	1.00
<b>Total General Fund FTEs</b>	<b><u>55.00</u></b>	<b><u>14.00</u></b>	<b><u>12.00</u></b>	<b><u>12.00</u></b>
<b>Community Services</b>				
Administration	4.00	3.00	5.50	5.50
Library	9.50	9.25	7.00	7.00
Parks & Recreation	21.00	0.00	0.00	0.00
Parks	0.00	10.00	9.00	11.00
Recreation	0.00	4.00	8.50	8.50
Neighborhood & Family Services	0.00	6.50	6.75	7.25
Cemetery	3.00	3.00	3.00	0.00
<b>Total General Fund FTEs</b>	<b><u>37.50</u></b>	<b><u>35.75</u></b>	<b><u>39.75</u></b>	<b><u>39.25</u></b>
Recreation	4.50	4.50	0.00	0.00
Senior Programs	6.00	6.00	6.00	6.00
Community Assistance Program	1.50	1.50	1.00	1.00
<b>Total Special Revenue Fund FTEs</b>	<b><u>12.00</u></b>	<b><u>12.00</u></b>	<b><u>7.00</u></b>	<b><u>7.00</u></b>
<b>Total Department FTEs</b>	<b><u>49.50</u></b>	<b><u>47.75</u></b>	<b><u>46.75</u></b>	<b><u>46.25</u></b>



Department/Function	2008-09 Adopted	2008-09 Revised	2008-09 Final	2009-10 Adopted
<b>Economic Development</b>				
Administration	3.00	0.00	0.00	0.00
Business Development	2.00	0.00	0.00	0.00
Revitalization	2.00	0.00	0.00	0.00
<b>Total General Fund FTEs</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Finance</b>				
Administration	2.00	1.00	1.00	1.00
Financial Services	7.00	9.00	9.00	9.00
Grants Administration	1.00	1.00	1.00	1.00
Budget	3.00	2.00	0.00	0.00
Procurement & Construction	0.00	0.00	0.00	5.00
Community Facilities Districts	4.00	2.00	2.00	2.00
Tax & Licensing	3.00	0.00	0.00	0.00
<b>Total General Fund FTEs</b>	<b>20.00</b>	<b>15.00</b>	<b>13.00</b>	<b>18.00</b>
<b>Fire</b>				
Administration	7.00	9.00	8.00	8.00
Operations	47.00	47.00	47.00	78.00
Fire Prevention	2.00	1.00	1.00	1.00
Reserves (17.7 @ 312 hours annually)	2.67	2.67	2.67	0.00
Building Safety	0.00	10.00	9.00	9.00
Building Permitting	0.00	6.00	5.00	5.00
<b>Total General Fund FTEs</b>	<b>58.67</b>	<b>75.67</b>	<b>72.67</b>	<b>101.00</b>
Operations	32.00	32.00	32.00	0.00
Non-Funded Operations	15.00	0.00	0.00	0.00
<b>Total Special Revenue Fund FTEs</b>	<b>47.00</b>	<b>32.00</b>	<b>32.00</b>	<b>0.00</b>
<b>Total Department FTEs</b>	<b>105.67</b>	<b>107.67</b>	<b>104.67</b>	<b>101.00</b>
<b>Human Resources</b>				
Administration	1.00	1.00	1.00	1.00
Recruitment	2.25	1.25	1.25	1.25
Compensation & Benefits	0.75	0.75	0.75	0.75
Employee Relations	1.25	1.25	1.25	1.25
Employee Development	0.75	0.75	0.75	0.75
Payroll	2.00	2.00	2.00	2.00
Risk Management	1.00	1.00	0.50	0.50
<b>Total General Fund FTEs</b>	<b>9.00</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>



Department/Function	2008-09 Adopted	2008-09 Revised	2008-09 Final	2009-10 Adopted
<b>Information Technology</b>				
Administration	2.00	2.00	2.00	2.00
Technical Services	4.00	4.00	4.00	4.00
Network Administration	1.00	0.00	0.00	0.00
Enterprise Technology	2.00	0.00	0.00	0.00
<b>Total General Fund FTEs</b>	<b>9.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Intergovernmental Affairs</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Magistrate Court</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Mayor &amp; Town Council</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Police</b>				
Administration	2.00	4.00	2.00	2.00
Field Operations	64.00	61.00	61.00	61.00
Investigation	13.00	11.00	11.00	11.00
Support Services	26.00	23.00	21.00	21.00
<b>Total General Fund FTEs</b>	<b>105.00</b>	<b>99.00</b>	<b>95.00</b>	<b>95.00</b>
<b>Public Works</b>				
Administration	8.40	5.40	2.00	2.00
Facility Maintenance	10.00	8.00	8.00	8.00
Construction & Procurement	9.00	7.00	5.00	0.00
Irrigation	4.00	0.00	0.00	0.00
Vehicle Maintenance	8.00	8.00	8.00	8.00
Water	18.30	0.00	0.00	0.00
Sewer	15.30	0.00	0.00	0.00
<b>Total General Fund FTEs</b>	<b>73.00</b>	<b>28.40</b>	<b>23.00</b>	<b>18.00</b>
Solid Waste Enterprise	0.00	1.00	1.00	2.40
Aviation Enterprise	2.00	2.00	2.00	2.00
Streets	16.00	19.00	19.00	15.00
<b>Total Special Revenue Fund FTEs</b>	<b>18.00</b>	<b>22.00</b>	<b>22.00</b>	<b>19.40</b>
<b>Total Department FTEs</b>	<b>91.00</b>	<b>50.40</b>	<b>45.00</b>	<b>37.40</b>



Department/Function	2008-09 Adopted	2008-09 Revised	2008-09 Final	2009-10 Adopted
<b>Town Clerk</b>				
Town Clerk	1.00	1.00	1.00	0.00
Elections	0.50	0.50	0.50	0.00
Public Meetings	2.50	0.50	0.50	0.00
Records Management	3.00	1.00	0.00	0.00
<b>Total General Fund FTEs</b>	<b>7.00</b>	<b>3.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Town Manager</b>				
Town Manager	5.00	1.00	1.00	1.00
Public Information	1.00	1.00	1.00	1.00
Administration	0.00	3.00	3.00	3.00
Programs	0.00	6.00	6.00	8.00
<b>Total General Fund FTEs</b>	<b>6.00</b>	<b>11.00</b>	<b>11.00</b>	<b>13.00</b>
<b>Water Resources</b>				
Administration	0.00	4.00	4.00	4.50
Water Utility Enterprise	0.00	16.80	16.80	16.80
Waste Water Utility Enterprise	0.00	11.80	11.80	11.80
Irrigation	0.00	3.00	3.00	3.00
<b>Total Enterprise Fund FTEs</b>	<b>0.00</b>	<b>35.60</b>	<b>35.60</b>	<b>36.10</b>
<b>TOTAL PERSONNEL</b>	<b>475.67</b>	<b>404.92</b>	<b>386.02</b>	<b>379.75</b>

Note 1: In response to declining revenues, there was a reduction-in-force and other staffing changes in November, 2008.

Note 2: In anticipation of continuing revenue shortfalls for FY2009-10, there was an additional reduction-in-force and other staffing changes in May, 2009.

Note 3: Part-time positions are included in this schedule at their budgeted hours. For FY2009-10, the Community Services Department is budgeted for seasonal employees equivalent to 20.1 full time positions. The comparable number for FY2008-09 was 22.8 equivalent full time

Note 4: For 2009-10, this schedule includes positions budgeted in all funds, which reporting may not be consistent with reported numbers for 2008-09.



## BUDGET GUIDELINES

Arizona statutes impose a variety of requirements on the budget process for incorporated cities and towns. They also mandate a number of fiscal policies. The Town of Buckeye complies with those requirements, but also operates under a number of both formal and informal policies.

Home Rule Option: On March 11, 2008, Town of Buckeye voters approved the Home Rule Option for the next four years. Under the Home Rule Option, the expenditure limitation is free from any ties to the State imposed limitation. Buckeye adopts its expenditure limitation annually with the approval of the annual budget. The maximum legal expenditure limit is the total of all departmental appropriations in the final budget adopted by the Town Council.

Budget Amendments: In accordance with the Town's Alternative Expenditure Limitation, total expenditures may not exceed the final appropriations once the budget is adopted. The Town can amend the total appropriation for an individual fund. However, if the total appropriation in one fund is increased, then another fund must be reduced by an equal amount. These amendments may be processed at any time during the fiscal year on written request by the Town Manager to the Council.

Budget Transfers and Carryforward Appropriations: As provided in the Budget Resolution, Council grants the Town Manager or his designee authority, on written request, at any time during the fiscal year to do the following:

- to transfer part or all of any encumbrance or designated carryforward reserve within or to a department or to another fund if necessary;
- to transfer appropriation in the salary account to or from other operating accounts within the same fund; and
- to transfer any unencumbered appropriation balance among divisions within a department.

Fund Balances: The total of proposed expenditures shall not exceed the total of estimated income and fund balances available. Since fund balances are non-recurring revenues, they are generally used for one-time expenditures or budgeted as contingency fund appropriations. The beginning year fund balance, therefore, is included as an appropriation in the budget that may be used to cover unanticipated fluctuations in revenue or expenses while complying with the expenditure limitation noted above.

Budget Basis vs. Accounting Basis: The budgets for general governmental fund types, such as the General Fund, Special Revenue funds, and Capital Projects funds, are prepared on a modified accrual basis. Briefly, this means that obligations of the Town, such as outstanding purchase orders, are budgeted as expenses, but revenues are recognized only when they are actually received. This is consistent with Generally Accepted Accounting Principles (GAAP) except for the following:

- Encumbrances are recorded as expenditures when paid (budget basis) as opposed to a reservation of fund balances (GAAP basis);
- Compensated absences are recorded as expenditures when paid (budget basis) as opposed to a liability that is expected to be liquidated from available financial resources as earned and accrued by employees (GAAP basis);



- Sales tax and grants-in-aid revenues are recorded on the basis of cash collected (budget basis) as opposed to the accrual basis (GAAP basis) which requires that revenues are recorded in the period the revenues were earned, and not when they were actually collected;
- Capital outlays for Enterprise funds are recorded as expenses (budget basis) as opposed to fixed assets (GAAP basis);
- Principal payments on long term debt are recorded as expenses (budget basis) as opposed to a reduction of a liability (GAAP basis);
- Proceeds from the sale of bonds and utility system development fee revenues are recognized as revenue when received (budget basis) as opposed to a reduction of a liability and an increase in contributed capital, respectively (GAAP basis); and
- No depreciation is budgeted (all funds types); depreciation expense is recorded on a GAAP basis.

Proprietary funds such as the Town's enterprise activities (water, sewer, solid waste, and airport), Internal Service and Permanent Trust funds are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are earned (for example, water user fees are recognized as revenue when bills are produced, not when the cash is received.) All operating and capital expenditures, except for depreciation, are identified in the budgeting process because of the need for appropriation authority.

During the year, the Town's accounting system is maintained on the same basis as the adopted budget. This enables department budgets to be easily monitored via accounting system reports on a monthly basis. The Town's financial results, as reported each year in the Comprehensive Annual Financial Report (CAFR), are in accordance with Generally Accepted Accounting Principles (GAAP). For comparison purposes, the Town's CAFR shows fund revenues and expenditures on both a budget basis and a GAAP basis in all funds for which budgets are adopted.

Revenue Projections: Revenue projections are based on historical information, as well as analysis of current year trends and projections provided by the state, the League of Arizona Cities and Towns, the Maricopa Association of Governments and the Government Finance Officers Association. As the economy deflates with the recession which is now recognized to have begun in late 2007, the task of projecting revenues has become increasingly challenging. The Town actively monitors all major revenue sources during the year in an effort to spot trends that will require early budget modifications to ensure that spending is kept in line with actual revenues.

General Fund Operating Reserve: At the end of FY2007-08, the Town had revenues in excess of incurred expenditures. As part of the FY2008-09 budget process, that projected excess of \$17,205,105, pending year-end audit adjustments, was identified as the general fund operating reserve in the adopted budget. It was the intention that Council would be offered a formal general fund reserve policy for their consideration and adoption that would establish a specific dollar amount or a percentage of annual operating expenditures that would be retained from year to year. Because of the steep decline in anticipated revenues during FY2008-09 and the uncertainty about economic conditions in future years, no formal policy was offered or adopted, although Town Management and the Council anticipate maintaining a general fund operating reserve at the highest level consistent with fiscal prudence for FY2009-10.



**General Budget Guidelines:** Some of the significant guidelines pertaining to annual budget development are as follows:

- Annual budgets for the upcoming fiscal year (July 1 – June 30) are adopted for all funds;
- Each fund in the budget must be in balance. Total anticipated revenues plus beginning undesignated fund balance (all resources) must equal total expenditures to be appropriated for the upcoming fiscal year;
- Budgetary control is at the department level, although some departments have divisions for which separate sub-budgets are established;
- Buckeye utilizes a decentralized operations and capital budget process in which all departments contribute to the development of the annual budget; and
- Buckeye traditionally utilized the base budget method, where departments were allocated the prior year's base to support all on-going operations plus a base adjustment factor depending on the line item. However, given the necessity of reducing expenditures for FY2009-10, departments were asked to examine their budgets to identify opportunities for cost savings in order to match expenditures with anticipated revenues. No supplemental requests for FY2008-09 were entertained, nor were new programs proposed or considered.

## FISCAL and OPERATING POLICIES

The Town of Buckeye has historically operated under a complement of formal and informal fiscal and operational policies, some of which have not been submitted for consideration and adoption by Council. As appropriate and as time allows with reduced staffing, the Town Manager intends to continue to offer more formalized policies and procedures to guide Town operations. During FY2009-10, policies and procedures in the following areas may be considered:

**Capital Improvement Program (CIP):** By the end of calendar 2009, the Town expects that an integrated planning model for CIP will be in place for use by all departments. This will allow the integration of the Infrastructure Improvement Plan (IIP) with the CIP process. The planning model will allow for more accurate projections of actual construction costs, require that on-going operating costs be projected and considered in setting priorities, and identify potential sources of funding for each project. The development of a five-year plan will enable the Town to better identify grant funding opportunities, plan for necessary debt funding, and balance the infrastructure needs of the Town as a whole.

**Investment Policy:** The Town has traditionally invested "idle" cash in the Local Government Investment Pools maintained and managed by the State Treasurer. If analysis indicates that the Town can enhance its return on investment by more closely aligning cash balances with the time when they are expected to be needed, an investment policy will be proposed that will address minimizing risk and maximizing return in a fiscally prudent manner.

**Improvement District (ID) Policies:** Improvement districts can serve as a useful tool in providing infrastructure to enhance economic development projects in the Town. However, proposals for improvement districts need to be carefully scrutinized and subjected to measurable criteria. It is possible for the Town to incur several millions of dollars in costs in exploring the feasibility of a specific improvement district, only to discover that it is not practical or possible to proceed, leaving the Town with no way to recover those costs. In addition, improvement district financing



must be closely evaluated since it is secured by the full taxing authority of the general fund and is viewed by credit rating agencies as potential outstanding Town debt. Guidelines on both time and money that will be expended by the Town in considering proposed improvement districts could help ensure the best use of scarce resources.

Debt Management Policies: As the economy recovers over the next several years, it is reasonable to anticipate that additional pressures will be placed on the Town for additional infrastructure that can not be funded with available cash balances, but will require the use of debt. Having guidelines in place in advance of the need to incur additional debt could ensure that all proper considerations are weighed and that debt is incurred for the right reasons and with proper protections for the long-term fiscal health of the Town.

Reserve Policies: In addition to adoption of a general fund reserve policy, policies for the establishment and maintenance of operating reserves for the enterprise funds and certain special revenue funds should be considered. In conjunction with establishing operating reserves, replacement plans for shorter-lived assets, such as vehicles and computer equipment, should be developed.



### FY 2009-10 BUDGET CALENDAR

Council Workshop: Budget Briefing for Mayor and Town Council	February 24, 2009
Council Workshop: FY2009-10 Budget in Brief	April 28, 2009
Adopt 2009-10 Tentative Budgets, CFDs/SLIDs	May 5, 2009
Council Workshop: FY2009-10 Proposed Budget Review	May 14, 2009
Adopt 2009-10 Tentative Budget, All Funds	May 19, 2009
Public Hearing and Adoption: 2009-10 Budgets, SLIDs	June 16, 2009
Public Hearing and Adoption: 2009-10 Budgets, CFDs	June 16, 2009
Adopt 2009-10 Tax Rates, CFDs	June 16, 2009
Public Hearing: 2009-10 Budget, All Funds	June 22, 2009
Public Hearing: Truth in Taxation, Tax Levy	June 22, 2009
Adopt 2009-10 Final Budget, All Funds	June 22, 2009
Adopt Property Tax Rate	July 7, 2009
Adopt Assessments, SLIDs	July 7, 2009



## GOALS AND OBJECTIVES

The Annual Goals and Objectives of each Department of the Town of Buckeye are consolidated into a single document to ensure that the use of resources is maximized, duplicative efforts and programming are minimized, and efforts to coordinate attainment of the Town's goals can be viewed from a global perspective.

### GOAL 1: PUBLIC SAFETY & HEALTH

**Citizens are safe, feel safe and secure, and have trust and shared responsibility for maintaining a safe environment.**

**OBJECTIVE 1:** Work with Buckeye Fire Department on map book production and sharing important infrastructure information with dispatch authorities in Phoenix by the end of FY2009-10. (Community Development/GIS)

**OBJECTIVE 2:** Create a Traffic Unit by December, 2009 to decrease vehicle related accidents, increase DUI enforcement and increase driver awareness through enforcement and educational measures. (Police)

**OBJECTIVE 3:** Seek grant funding to expand the School Resource Officer program to meet the needs of the growing school system, which is experiencing an increased number of calls for service. (Police)

**OBJECTIVE 4:** Supplement the Patrol Division with additional officers by filling all vacant positions to adequately staff identified beats located in remote areas of the Town, adequately staff those beats which respond to significantly more calls for service and to reduce response times to fall in line with National Law Enforcement standards by the end of FY2009-10. (Police)

**OBJECTIVE 5:** Implement the industrial pre-treatment program as required by the Federal Environmental Protection Agency by the end of FY2009-10. (Waste Water Utility)

**OBJECTIVE 6:** Remove all graffiti in Town-owned parks within 48 hours of notification. (Community Services/Parks)

**OBJECTIVE 7:** Identify key activity indicators and design system to track indicators to deliver improved first response service to citizens. Improve performance by 5% from FY2008-09 levels by the end of FY2009-10. (Police)

**OBJECTIVE 8:** Implement community policing initiatives by the end of FY2009-10 to reduce crime by: 1) creating a video of crime prevention tips for businesses and residents; 2) training patrol officers to complete security surveys after property crime investigations; 3) issuing quarterly press releases on crime prevention; and 4) supporting neighborhood watch programs for more than 50 groups. (Police)



**OBJECTIVE 9:** Identify potential funding sources to acquire identified cell tower locations to lease in preparation for the placement of radio equipment to improve radio/ mobile communications with public safety communications, in addition to preparing for public safety interoperability within the 700 MHz system by the end of FY2009-10. (Police)

## GOAL 2: PUBLIC INFRASTRUCTURE

**Ensure that all existing communities are adequately and efficiently served with well-planned, coordinated and maintained infrastructure. Ensure that new development is efficiently integrated into existing infrastructures and that the costs are balanced with the revenues generated.**

**OBJECTIVE 1:** Complete the Water Resources Master Plan in conjunction with the development of an Infrastructure Improvement Plan for the Water and Waste Water Utilities for submission to the administration and Town Council for review and consideration by the end of FY2009-10. (Water Utility, Waste Water Utility)

**OBJECTIVE 2:** Work with all Town Departments in conducting spatial analysis and producing map documents for planning and/or publication. (Community Development)

**OBJECTIVE 3:** Develop utility infrastructure layers for a: 1) comprehensive water utility layer that includes lines, valves, hydrants, and wells; 2) comprehensive wastewater utility layer that includes mains, manholes and inverts; and 3) comprehensive street layer that includes appropriate attribution for the purpose of developing a working pavement management database that is spatially enabled by the end of FY2009-10. (Community Development/GIS, Water Resources, Public Works)

**OBJECTIVE 4:** Monitor, revise and update the Transportation Master Plan for submission for administration and Town Council consideration by the end of FY2009-10. (Community Development)

**OBJECTIVE 5:** Ensure compliance with FAA Runway Safety standards by completing the signage inventory by the end of FY2009-10. (Aviation)

**OBJECTIVE 6:** Develop a 5-year capital improvement plan in conformance with the Airport Master Plan and identify funding sources for those capital improvement projects. Prepare a report for submission to administration by April, 2010. (Aviation)

**OBJECTIVE 7:** Establish and implement a street sign assessment or management method by January, 2012 to maintain minimum levels of sign retroreflectivity as required by the Manual on Uniform Traffic Control Devices. Initiate the inventory and assessment during FY2009-10. (Public Works)

**OBJECTIVE 8:** Working with MAG, design the initial one-mile segment of trail between Miller and Baseline Roads along the north side of the Buckeye Water Conservation and Drainage District (BWCD) canal by the end of FY2009-10. (Community Services/Parks)



**OBJECTIVE 9:** Complete an IGA with BWCDD to provide the framework for establishing trails in Buckeye. Submit to Council by the end of the third quarter of FY2009-10. (Community Services/Parks)

**OBJECTIVE 10:** Develop a plan to establish a multi-use regional trail under the power line easements in Festival Ranch. Submit the plan for Town administration consideration by the end of FY2009-10. (Community Services/Parks)

### **GOAL 3: SUSTAINABLE COMMUNITY DEVELOPMENT and ECONOMIC VITALITY**

**Guide growth to protect the environment and the Town's economic vitality and create a variety of livable, sustainable communities throughout the Town of Buckeye. Achieve a vital, diverse and sustainable economy in which businesses and residents have opportunities for success.**

**OBJECTIVE 1:** Develop a Downtown District Code to support downtown revitalization efforts for consideration by the Town Council by December, 2009. (Community Development)

**OBJECTIVE 2:** Begin one Area Plan for Character Area as defined in the new General Plan Update by the end of FY2009-10. (Community Development)

**OBJECTIVE 3:** Construct an interim park and ride facility and begin express bus service by December, 2009. Design and engineer a permanent park and ride facility. (Community Development)

**OBJECTIVE 4:** Complete Development Code update that includes, but is not limited to, zoning and subdivision ordinances, parking, sign, design regulations, easement requirements for multi-use trails, and capital improvements consistent with the General Plan. Submit to the Development Board and the Town Council by the end of FY2009-10. (Community Development)

**OBJECTIVE 5:** Provide innovative programming centered on English language and early literacy development through the Buckeye Library. (Community Services/Library)

**OBJECTIVE 6:** Compile final data for application to provide 100-year water supply assurance to better serve public and control development of residential, commercial and industrial water usage. Present application to Town Council for approval by the end of FY2009-10. (Water Utility)

**OBJECTIVE 7:** Establish a Strategic Airport Development Plan Committee by April, 2010 to assist the Town in pursuing facility and infrastructure development that will position the airport for economic development opportunities as outlined in the Airport Master Plan. (Aviation)

**OBJECTIVE 8:** Actively pursue partners for potential development of a regional health-care complex within the Town of Buckeye. (Town Manager, Mayor and Town Council)



**OBJECTIVE 9:** Identify “niche” markets and industries where the Town could most successfully compete for new economic development initiatives and activities. Present workshop for Council during 3<sup>rd</sup> quarter of FY2009-10. (Town Manager/Programs Division)

**OBJECTIVE 10:** Develop “green” standards for land use planning and transportation and submit to the Development Board by the end of FY2009-10. (Community Development)

**OBJECTIVE 11:** Prepare a draft Utility Infrastructure Master Plan to support and sustain employment related uses within the Town’s incorporated area for consideration by Town administration by the end of FY2009-10. (Community Development)

**OBJECTIVE 12:** Determine the feasibility and desirability of seeking federal redevelopment area designation for the Downtown Buckeye area. Present workshop with results to Council during 4<sup>th</sup> quarter of FY2009-10. (Community Development)

#### **GOAL 4: SOCIAL and COMMUNITY ENGAGEMENT**

**Residents are fully and effectively engaged in the life and decisions of the Town to promote and enhance our pride, cultural values and resources and ensure that the Town’s community institutions are effective, accountable, and responsive. People of all ages have the opportunity to participate in the community and economy and are well sheltered, safe, healthy and educated.**

**OBJECTIVE 1:** Initiate and cultivate one new collaboration or partnership with a public or private entity for program planning, program implementation and the shared use of facilities by the end of FY2009-10. (Community Services/Recreation)

**OBJECTIVE 2:** Partner with the Buckeye Senior Center to establish a library outreach program for citizens using the Senior Center to increase access to materials and programs by the end of FY2009-10. (Community Services/Library)

**OBJECTIVE 3:** Negotiate a lease between the Bureau of Land Management and the Town for use of the White Tank Mountains as a regional park. Submit the lease for Council consideration by the end of FY2009-10. (Community Services)

**OBJECTIVE 4:** Coordinate at least one recreational event in neighborhood parks for each established community during FY2009-10. (Community Services/Parks, Community Services/Recreation)

**OBJECTIVE 5:** Work with the Maricopa County Flood Control District and the Army Corps of Engineers to establish an in-lieu fee program to protect critical ecological resources along the Gila River as recommended in the El Rio Watercourse Master Plan. (Community Services/Parks)



## GOAL 5: GOVERNMENTAL ACCOUNTABILITY and EFFECTIVENESS

**Government is ethical and accountable; every element of government contributes effectively to meeting public needs.**

**OBJECTIVE 1:** Propose an "official" data sharing policy related to spatial data, including the provision/sale of aerial photography to third parties for administration consideration by the end of the third quarter, FY2009-10. (Town Manager/Records Management, Community Development)

**OBJECTIVE 2:** Provide safety and horticultural training for all Parks maintenance staff, with the goal of having all Parks maintenance staff certified as appropriate by the end of FY2009-10. (Community Services, Parks Division)

**OBJECTIVE 3:** Deploy a Cost of Services model to analyze all major Town functions by the end of FY2009-10. (Community Development, Fire/Building Safety, Finance)

**OBJECTIVE 4:** Develop and implement an inter-departmental program and process to monitor all of the Town's development agreement responsibilities and Community Facility District obligations by the end of FY2009-10. (Community Development, Fire/Building Safety, Finance)

**OBJECTIVE 5:** Complete revision of Personnel Rules and Policies Manual to ensure compliance with State and Federal employment laws and present for administration and Council review by December, 2009. Implement revised or new Personnel Rules and Policies, in conjunction with input from the Buckeye Employees Advisory Team (BEAT), by the end of FY2009-10. (Human Resources)

**OBJECTIVE 6:** Analyze current loss history and develop program(s) to reduce workers' compensation and liability claims occurrence and re-occurrences. Present a workshop to Council in the 4<sup>th</sup> quarter of FY2009-10. (Human Resources)

**OBJECTIVE 7:** Design and implement training to improve customer service to include tracking all complaints of service failure, tracking all commendations and reporting customer service performance in all Department employee evaluations by the end of FY2009-10 (Police)

**OBJECTIVE 8:** Revise and update the Town Procurement Code to reflect current best practices and present for administration and Council consideration by the third quarter of FY2009-10. (Finance/Construction and Procurement Division)

**OBJECTIVE 9:** Administer the Regular Council Election during March and May, 2010. (Town Manager/Programs Division)

**OBJECTIVE 10:** Actively participate in and monitor the mandatory 2010 redistricting via the Commission on Redistriction. (Town Manager/Programs Division)



**OBJECTIVE 11:** Continue implementation of the comprehensive Town-wide Records Management Program, which includes record retention and disaster recovery, by converting two additional Departments by the end of FY2009-10. NOTE: The Town Clerk's Office and the Community Development Department were converted during FY2008-09. (Town Manager/Programs Division)

**OBJECTIVE 12:** Convert two additional departments to the enterprise-wide electronic document management system by the end of FY2009-10. (Town Manager/Programs Division)

**OBJECTIVE 13:** Develop and implement Construction Management Policies and Procedures and a project charter for all approved CIP projects in conjunction with the implementation of the 5-Year CIP planning process by the end of FY2009-10. (Finance/Construction and Procurement Division)

**OBJECTIVE 14:** Implement on-line access to accident reports by the end of the third quarter of FY2009-10. (Town Manager/Programs Division)

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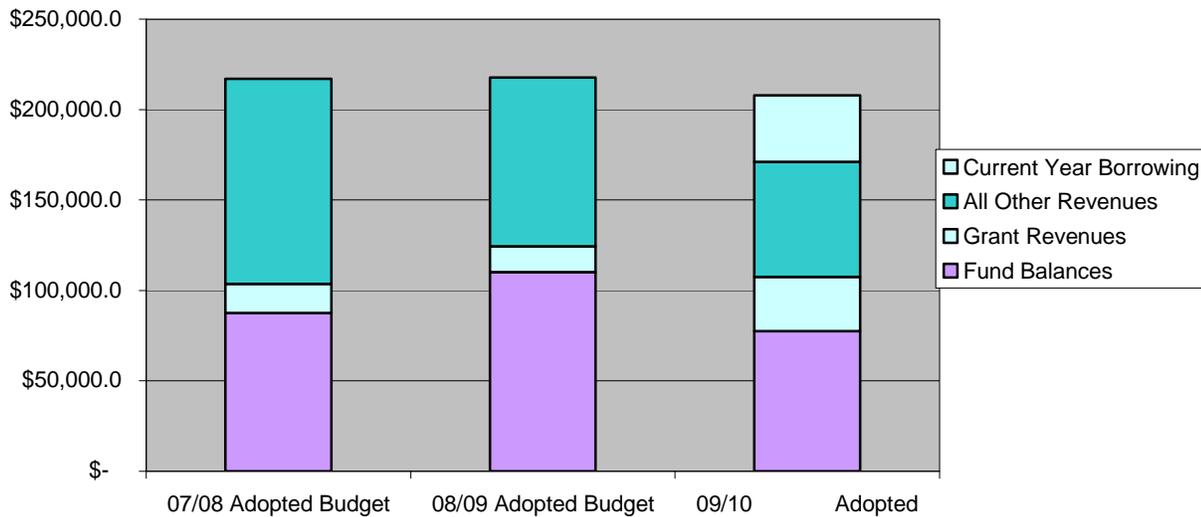
## RESOURCES

This Resources Section summarizes all sources of revenue and provides detailed descriptions of the Town's major revenue sources. The section offers available historical reference points, highlights of revenue fluctuations, and serves as the basis for current year estimates. As an administrative note, numerous reclassification changes have been made in an effort to provide more clarity and transparency than in prior years. When practical, prior year amounts have been similarly reclassified. However, that was not feasible in some cases, particularly with respect to information from the 2007-08 fiscal year. The reader should be aware of this

The first six pages of this section provide additional detail for the four major categories of revenues compared in the table immediately below for fiscal years 2007-08, 2008-09, and 2009-10. Subsequent pages in this section provide a more detailed description of operating revenues and fees for the general fund, the enterprise funds and the impact fee funds, offering a summary of the revenue type, an analysis of past revenue collections and the assumptions used for the FY2009-10 revenue projections.

### COMPARISON OF MAJOR CATEGORIES OF REVENUES – ALL FUNDS

Description	07/08 Adopted Budget	08/09 Adopted Budget	09/10 Adopted	Change from 08/09
Fund Balances	\$ 87,517.4	\$ 110,239.2	\$ 77,565.0	-29.64%
Grant Revenues	16,213.6	14,132.4	29,919.3	111.71%
All Other Revenues	113,186.1	93,372.6	63,560.5	-31.93%
Current Year Borrowing	0.0	0.0	36,835.0	100.00%
<b>TOTAL RESOURCES</b>	<b><u>\$ 216,917.1</u></b>	<b><u>\$ 217,744.2</u></b>	<b><u>\$ 207,879.8</u></b>	<b>-4.53%</b>



**FUND BALANCES REVENUES - DETAIL**

Fund Balances represent the projected difference between revised revenue estimates (by fund) and revised expenditures (by fund) as of the end of the prior fiscal year. Fund Balances are revenue sources that are carried forward from the prior fiscal year and can be used for expenditures in the next fiscal year within that fund. Major categorical fund balances by fiscal year are as follows:

Revenue Source - Beginning Fund Balances	07/08 Adopted Budget	08/09 Adopted Budget	09/10 Adopted	Change from 08/09
General Fund	\$ 16,678.1	\$ 18,205.1	\$ 13,614.4	-25.22%
Enterprise Funds	18,005.1	5,270.6	6,516.7	23.64%
Special Revenue Funds	8,461.9	5,215.5	3,069.6	-41.14%
Impact Fee Funds	-	-	36,981.1	100.00%
Capital Project Funds	43,534.0	80,052.1	3,003.7	-96.25%
CIP-Type Spec Rev Funds	-	-	11,059.2	100.00%
Internal Service	0.0	116.7	-	-100.00%
Debt Funds	544.7	1,110.3	1,650.6	48.66%
Improvement Distct Funds	-	-	1,425.0	100.00%
Fiduciary Funds	293.6	268.9	244.7	-9.00%
<b>TOTAL RESOURCES</b>	<b>\$ 87,517.4</b>	<b>\$ 110,239.2</b>	<b>\$ 77,565.0</b>	<b>-29.64%</b>



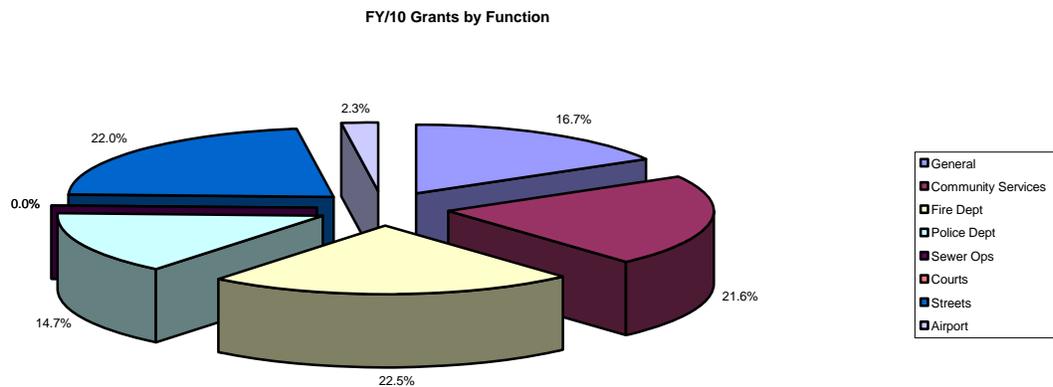
**CURRENT YEAR BORROWING - DETAIL**

The Town may incur additional debt in the enterprise and improvement district funds during the year.

Revenue Source - Current Year Borrowing	FY08-09 Adopted Budget	FY08-09 Estimated	FY09-10 Adopted
<b>Enterprise Funds</b>			
Sewer Operations	0.0	0.0	33,000.0
<b>Improvement District Funds</b>			
Jackrabbit Trail Sewer ID	0.0	0.0	3,835.0
<b>TOTALS</b>	<b>0.0</b>	<b>0.0</b>	<b>36,835.0</b>

**GRANTS REVENUES - DETAIL**

This funding source includes Federal and State grants for specific projects. Grant funds will not be expended unless prior authorization of the grant award is received from the granting agency. Many grants are reimbursement-based or require the Town to provide some amount of matching funding, generally from the General Fund. Some grants are accounted for in the General Fund, while other grants are required to be accounted for in Special Revenue Funds.





Revenue Source - Grants	FY08-09 Adopted Budget	FY08-09 Estimated	FY09-10 Adopted
<b>General Fund</b>			
Town Manager	0.0	0.0	5,000.0
Community Services Department	0.0	0.0	75.6
Fire Department	0.0	0.0	68.0
Magistrate Court Grants	8.0	8.0	8.0
Police Department	0.0	0.0	49.7
	8.0	8.0	5,201.3
<b>Special Revenue Funds</b>			
Community Action Program Fund	97.8	97.8	104.0
Social Services/Area Agency on Aging	173.4	173.4	150.0
Fill the Gap/Magistrate Court	0.0	4.0	4.0
Police Department Grants Fund	491.5	111.7	2,351.0
VALUE Kids Fund	0.0	0.5	1.0
Fire Department Grants	500.0	123.5	1,674.1
S.A.F.E.R. Grant Fund	124.2	124.2	0.0
Highway Users Revenue Fund	0.0	0.0	419.8
Grants for Economic Dev Fund	100.0	2.0	5.0
Economic Development Grants	50.0	0.0	0.0
Homeland Security Grant Fund	58.0	0.0	52.0
	1,594.9	637.1	4,760.9
<b>Capital Improvement Project Funds</b>			
CIP-Parks & Libraries	392.5	0.0	3,255.0
CIP-Police	0.0	0.0	2,000.0
CIP-Fire	0.0	0.0	5,000.0
	392.5	0.0	10,255.0
<b>CIP-Type Special Revenue Funds</b>			
Parks Grants Fund	2,290.9	400.9	583.0
CDBG Projects Fund	282.7	76.7	572.2
ADOT LTAF II (Park 'n Ride)	0.0	1,325.0	2,300.0
Roadway Construction Fund	0.0	0.0	1,621.9
MAG/ADOT Grants Fund	407.0	1,175.3	3,932.9
Airport Improvement Fund	8,600.0	652.3	692.1
	11,580.6	3,630.2	9,702.1
<b>TOTALS</b>	<b>13,576.0</b>	<b>4,275.3</b>	<b>29,919.3</b>



**ALL OTHER REVENUES - DETAIL**

Revenue Source - All Other	FY08-09 Adopted Budget	FY08-09 Estimated	FY09-10 Adopted
<b>General Fund</b>			
Town Government	21,833.0	17,866.1	18,233.0
State Government	6,952.1	6,688.3	6,033.2
Property Taxes	3,791.7	3,388.0	4,141.0
Building Related Fees	11,796.1	4,075.4	4,084.4
Charges for Services	3,143.6	744.3	1,068.3
Franchise Fees & Leases	2,300.0	1,939.0	1,887.0
Interest Income	375.0	320.0	260.0
Other Income	5,416.4	6,677.2	3,463.4
	55,607.9	41,698.3	39,170.3
<b>Enterprise Funds</b>			
Water Operations	6,823.0	6,511.6	7,140.9
Waste Water (Sewer) Operations	4,678.1	4,145.4	4,415.4
Solid Waste Operations	2,400.0	2,204.9	2,324.7
Airport Operations	646.6	540.5	490.1
	14,547.7	13,402.4	14,371.1
<b>Special Revenue Funds</b>			
Verrado Planners Fund	282.1	22.3	0.0
Downtown Revitalization Fund	3,557.9	327.0	335.0
B.A.S.E. Fund	472.0	435.8	0.0
Sports/Special Interests Fund	133.0	130.0	0.0
Community Action Program	90.7	90.7	70.5
Social Services/Area Agency on Aging	412.2	262.2	262.2
Festival Fire Fund	889.4	500.0	0.0
Tartesso Fire Fund	1,140.4	500.0	0.0
S.A.F.E.R. Grant Fund	210.5	232.4	0.0
Westpark Fire Fund	890.3	890.3	0.0
Risk Management Fund	180.0	280.0	255.0
Technology Life Cycle Mgmt Fund	125.0	125.0	0.0
RICO Fund	800.0	800.0	2,250.0
Buckeye Explorer Fund	0.0	0.0	0.0
3511 Tow/Impound Fund	0.0	0.0	160.0
Highway User Revenue Fund	2,058.9	1,497.2	1,565.4
	11,242.4	6,092.9	4,898.1
<b>Impact Fees Funds</b>	59,169.6	2,229.7	2,126.0



**ALL OTHER REVENUES - DETAIL (Continued)**

Revenue Source	FY08-09 Adopted Budget	FY08-09 Estimated	FY09-10 Projected
<b>Capital Improvement Project Funds</b>			
CIP-General	958.4	0.0	625.0
CIP-Facilities	696.5	210.9	0.0
CIP-Solid Waste	44.7	42.3	0.0
	<u>1,699.6</u>	<u>253.2</u>	<u>625.0</u>
<b>CIP-Type Special Revenue Funds</b>			
CDBG Projects	20.0	20.0	20.0
Transportation Master Plan Fund	0.0	0.0	15.0
Earl Edgar Renovation Fund	0.0	0.5	0.0
Heritage Park Development Fund	0.0	46.3	50.0
APS/SRP Mitigation Fund	4.5	6.4	1.0
Cemetery Improvement Fund	25.0	91.0	22.0
Automation & Technology Fund	0.0	0.0	0.0
Streets Improvement Fund	1,730.0	101.5	61.5
Roadway Construction Fund	4,545.6	3,509.8	4.0
Sundance Water Recharge Fund	16.0	12.3	11.5
Airport Improvement Fund	0.0	1.2	0.0
	<u>6,341.1</u>	<u>3,789.0</u>	<u>185.0</u>
<b>Debt Funds</b>	22,527.8	1,418.3	1,304.8
<b>Improvement District Funds</b>	459.5	536.4	880.2
<b>TOTALS</b>	<u><u>171,595.6</u></u>	<u><u>69,420.2</u></u>	<u><u>63,560.5</u></u>



# GENERAL FUND REVENUES

## TOWN GOVERNMENT REVENUES

**Summary:** Town Government revenues include the Local Transaction Privilege Tax (TPT), as well as Fines and Fees of the Magistrate Court and Local Business Licenses. The Town imposes the TPT, a sales tax, on the sale of goods and various business activities in the Town. This tax is collected and distributed to the Town by the Arizona State Department of Revenue. This is one of the largest revenue sources for the Town of Buckeye. The local TPT rate is 2% on communications activities, 3% on most construction activities, and 2% on all other taxed business activities. Economic activity, especially in the area of construction and retail sales, has a direct effect on collections. This revenue may be expended for any municipal public purpose.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** All categories of Town Government Revenues are expected to remain relatively unchanged from FY2008-09 estimated actual, reflecting what is believed to be essentially basic consumption levels.

GENERAL FUND						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Local Taxes	\$ 19,499.9	\$ 21,200.0	\$ 17,243.0	\$ 17,610.0	2.13%	
Fines & Fees	439.6	450.0	435.0	435.0	0.00%	
Business Licenses	206.9	183.0	188.1	188.0	-0.05%	
<b>TOTAL RESOURCES</b>	<b>\$ 20,146.4</b>	<b>\$ 21,833.0</b>	<b>\$ 17,866.1</b>	<b>\$ 18,233.0</b>	<b>2.05%</b>	



## STATE-SHARED GOVERNMENT REVENUES

**Summary:** State-Shared Government Revenues include a distribution from the State's sales tax collections, income tax collections (State Urban Revenue Sharing), and vehicle licensing fees. These three categories of state-shared government revenues may be expended for any municipal public purpose and are accounted for in the General Fund.

**State Sales Taxes:** The State sales tax rate is currently 5%. A portion of the various categories of sales tax are distributed to cities and towns based on population.

**State Urban Revenue Sharing (Income Tax):** This state-shared distribution is also based on population. For FY2008-09, the amount distributed was equal to 15% of the State's income tax collections for 2005.

**Auto Lieu Taxes:** The Auto Lieu Tax revenue comes from 25% of the net revenues collected for vehicle licensing within local counties. Respective shares are determined by the proportion of town/city populations relative to the total incorporated population of the respective county.

State-Shared Government Revenues also include distributions from the State's Highway User Fund and State lottery revenues. These distributions are required by State law to be used only for specific purposes and are, therefore, accounted for in Special Revenue Funds.

**Highway User Revenue Fund (HURF or Gas Tax funds):** The State gas tax is currently levied at a rate of \$0.18 per gallon and distributed to cities and towns using two formulas. Of the \$0.18 per gallon, \$0.13 is placed in the Highway User Fund; cities and towns in Arizona receive 27.5% of these revenues. One-half of this allocation is distributed on the basis of the municipality's population in relation to the population of all incorporated cities and towns in the State. The remaining half is allocated on the basis of "county of origin" of gasoline sales and the relationship of the municipality's population to the population of all incorporated cities and towns in the County. The Highway User Tax revenue must be expended solely on street and highway projects within the Town.

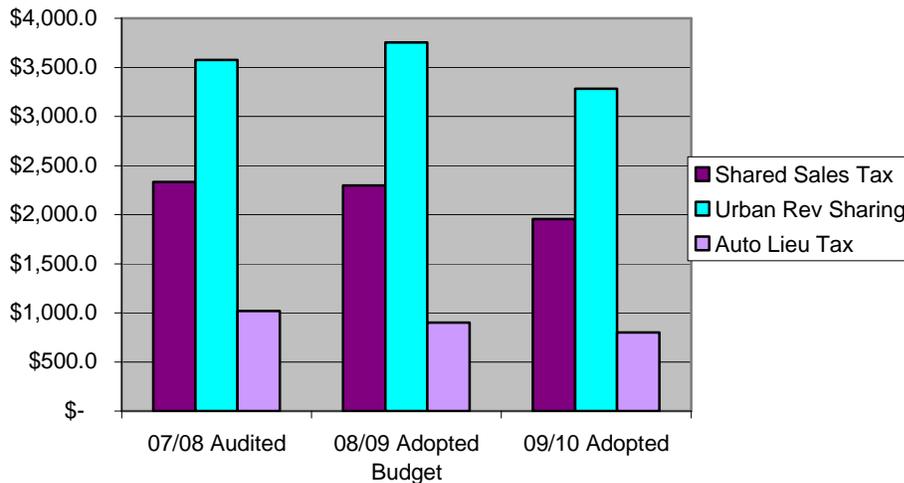
**Local Transportation Assistance Fund (Lottery):** Distribution of State lottery monies to the Town began in January, 1982 as the local transportation assistance fund (LTAF). A total minimum distribution of \$20.5 million to cities and towns is generated each fiscal year; a maximum distribution of \$23 million is distributed if this amount is generated by the lottery. This allocation to cities and towns is based on population. If the total annual distribution to all cities reaches \$23 million, 10% of the amount that is received by each town can be spent on cultural, educational, historical, recreational or scientific facilities or programs, if non-public monies are available as a match. This revenue may be expended for construction or reconstruction of streets and highway projects in the public right-of-way.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.



**Projection:** All state-shared revenue sources are projected to continue to decline from FY2008-09 levels as the State continues to grapple with economic challenges. The projections are based on the most current information available at the time the projections were prepared. There is, however, no assurance that the State will not further reduce the projected distributions when they eventually adopt the State's operating budget for fiscal year 2009-10. Should that occur, the Town will take additional steps to ensure that expenditures are reduced accordingly. The impact of those possible further reductions on service levels can not be projected.

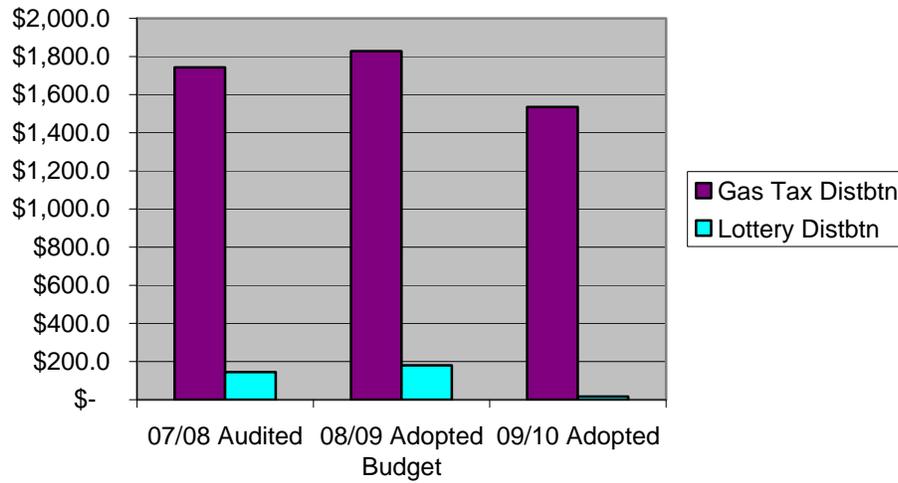
<b>GENERAL FUND</b>						
Description	07/08 Audited	08/09 Adopted		09/10	Change from	
		Budget	08/09 Est Actual	Adopted	08/09 Est	
Shared Sales Tax	\$ 2,334.9	\$ 2,297.9	\$ 2,110.7	\$ 1,953.2	-7.46%	
Urban Revenue Sharing	3,575.4	3,754.2	3,754.2	3,280.0	-12.63%	
Auto Lieu Tax	1,019.2	900.0	823.4	800.0	-2.84%	
<b>TOTAL RESOURCES</b>	<b>\$ 6,929.5</b>	<b>\$ 6,952.1</b>	<b>\$ 6,688.3</b>	<b>\$ 6,033.2</b>	<b>-9.79%</b>	





**SPECIAL REVENUE FUND**

Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est
Gas Tax Distribution	\$ 1,743.5	\$ 1,828.8	\$ 1,304.0	\$ 1,535.3	17.74%
Lottery Distribution	145.7	180.1	171.1	16.1	-90.59%
<b>TOTAL RESOURCES</b>	<b>\$ 1,889.2</b>	<b>\$ 2,008.9</b>	<b>\$ 1,475.1</b>	<b>\$ 1,551.4</b>	<b>5.17%</b>





**PROPERTY TAXES**

**Summary:** State law prescribes that Arizona municipalities may levy property taxes for the following purposes with certain limitations and restrictions.

**Primary Taxes** are those used for general government operations. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases. The FY2008-09 adopted primary property tax rate for Buckeye was \$0.8984 per \$100 of assessed valuation.

**Secondary Taxes** are restricted for general bonded debt obligations and for voter approved budget overrides. There was no secondary property tax rate for Buckeye in FY2008-09 because the Town's entire general obligation bonded debt was retired at the beginning of the fiscal year.

Property tax revenue comes from Primary Property collections, including revenues from the prior year, In Lieu Tax paid by SRP, and Secondary Property Tax collections.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Although the Town's primary property tax rate has declined annually for at least the three prior fiscal years because of the maximum allowable levy per State statute, the amount of this revenue source continues to increase due to the Town's new property subject to valuation and taxation. There can be as much as a two year lag between when property is improved and actually placed on the rolls for taxation purposes at the improved value. The projection for FY2009-10 presumes the primary property tax rate will decline to the maximum allowable levy of \$0.8851 per \$100 of assessed valuation. However, the revenue projected for primary property tax collections in FY2009-10 is expected to increase due to the growth discussed above.

<b>GENERAL FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Direct Property Taxes	\$ 2,781.3	\$ 3,761.7	\$ 3,373.0	\$ 4,125.0	22.29%	
In-Lieu Property Taxes	16.2	30.0	15.0	16.0	6.67%	
<b>TOTAL RESOURCES</b>	<b>\$ 2,797.5</b>	<b>\$ 3,791.7</b>	<b>\$ 3,388.0</b>	<b>\$ 4,141.0</b>	<b>22.23%</b>	



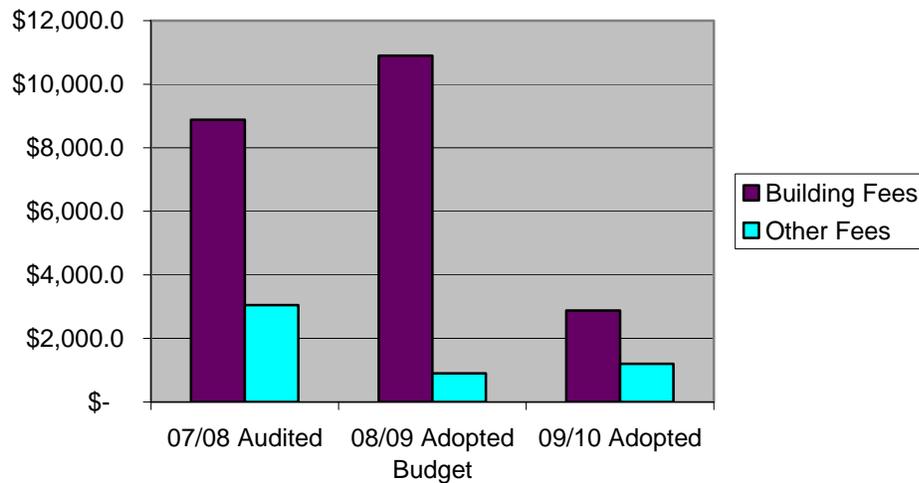
**BUILDING-RELATED FEES and REVENUES**

**Summary:** This revenue source includes building related fees, such as planning and zoning fees, building permit fees, landscaping fees, and engineering fees. It also includes other building related charges such as engineering plan review fees and legal review fees.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10. This revenue source has dropped precipitously with the contraction in the housing industry.

**Projection:** Building-related fees and revenues are expected to be comparable to estimated actual collections for FY2008-09, which are substantially less than the original approved budget for FY2008-09. This is a difficult revenue source to project because it is solely market-driven.

<b>GENERAL FUND</b>					
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est
Building Related Fees	\$ 8,883.2	\$ 10,896.1	\$ 2,879.4	\$ 2,881.4	0.07%
Other Building Charges	3,047.1	900.0	1,196.0	1,203.0	0.59%
<b>TOTAL RESOURCES</b>	<b>\$ 11,930.3</b>	<b>\$ 11,796.1</b>	<b>\$ 4,075.4</b>	<b>\$ 4,084.4</b>	<b>0.22%</b>





## CHARGES FOR SERVICES

**Summary:** Several General Fund departments charge user fees for certain services they provide to the public, or receive reimbursements for certain of their operating expenses. Unlike Enterprise Fund activities which are expected to be self-supporting, the fees charged for these services generally include a general fund subsidy and are not fully self-supporting. Likewise, the reimbursements often do not represent compensation for the full costs incurred by the Town in providing the service.

**Community Services** provides a variety of services to the public, for which a fee is charged. Those fees include, by way of example, swimming pool admissions, swimming lessons, special interest classes, summer recreation programs, before-and-after school care, and youth and adult sports. Community Services also charges for cemetery markers and lots, and the opening and closing of graves. Fees are also collected, but are not required, for participation in congregate meals, home delivered meals and transportation services.

**Finance** receives a fee for services provided in connection with the administration of special assessments for Community Facilities Districts.

**Fire** is reimbursed for certain costs associated with equipment used at the fire station in Verrado.

**Police** charge fees for fingerprinting and towing and impounding vehicles. In prior years, they have also been reimbursed for off-duty police officer services provided to other agencies and entities. Beginning in FY2008-09, police officers desiring to work off-duty may schedule that work through, and are paid by, an outside agency.

**Public Works** receives reimbursement for barricading and similar services, as well as application fees for the creation of street lighting and median improvement districts.

**Town Clerk** maintains a passport assistance program for which a fee is charged. This service will be provided through the Human Resources Department in FY2009-10.

**Town Manager** will be administering a contract to provide on-line access to accident reports beginning in FY2009-10. The Town will receive a small fee for this service.

**Non-Departmental** was used to record revenues and expenditures for solid waste collection services provided to Town residents in prior fiscal years. The Town's solid waste services were moved into an Enterprise Fund during FY2008-09.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10. Several classifications in this revenue category are not comparable because they were budgeted in special revenue funds in prior years, but are budgeted in the general fund for FY2009-10.

**Projection:** As noted above, many charges for services by the Community Services, Community Development, and Fire departments were budgeted in special revenue funds in prior fiscal years. Because of the general fund subsidy associated with those services, those



fees are properly budgeted in the General Fund for FY2009-10. Charges for services for the Police Department are expected to decrease in FY2009-10 concurrent with the outsourcing of off-duty police officer services. While the Police Department is expected to substantially increase towing and impound activities related to Sec. 3511, A.R.S. during the coming fiscal year, the revenues and expenditures related to that specific legislative mandate are required to be accounted for in a special revenue fund and are not included here. An increase in irrigation fees adopted for FY2009-10 to mitigate, but not eliminate, the current level of general fund subsidy is also included in this category.

<b>GENERAL FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
C/S-Library/Museum	\$ 6.1	\$ 5.4	\$ 5.4	\$ 29.8	451.85%	
C/S-Parks	25.5	27.8	57.2	21.2	-62.94%	
C/S-Recreation	113.0	90.8	25.4	613.0	2313.39%	
C/S-Nghbrhd Services	50.1	41.3	162.8	45.2	-72.24%	
Finance	367.1	370.0	240.0	220.2	-8.25%	
Fire	31.1	7.9	13.9	13.9	0.00%	
Human Resources	0.0	0.0	0.0	10.0	100.00%	
Police	134.2	133.4	131.2	9.0	-93.14%	
Public Works-General	24.1	0.0	34.7	50.0	44.09%	
Public Works-Irrigation	39.1	45.0	52.0	48.0	-7.69%	
Town Clerk	22.0	22.0	16.7	0.0	-100.00%	
Town Manager	0.0	0.0	5.0	8.0	60.00%	
Garbage Collection	1,657.5	2,400.0	0.0	0.0	0.00%	
<b>TOTAL RESOURCES</b>	<b>\$ 2,469.8</b>	<b>\$ 3,143.6</b>	<b>\$ 744.3</b>	<b>\$ 1,068.3</b>	<b>43.53%</b>	



**FRANCHISE FEES & LEASES REVENUES**

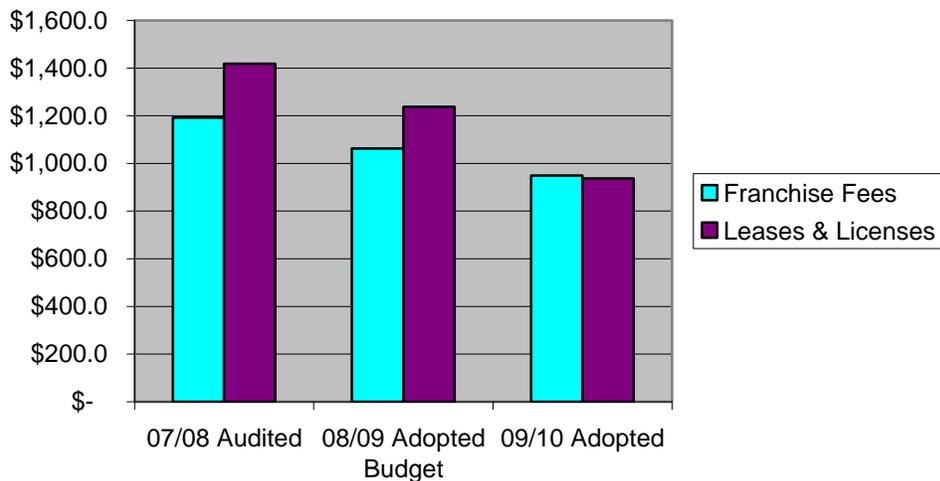
**Summary:** Franchise taxes are paid by Arizona Public Service, Southwest Gas Corporation, Cox Communications, Qwest Cable Services, Sprint, Nextel and American Water. These taxes are based on a percentage of commercial and residential sales made within the Town of Buckeye.

The Town also receives income from leases and licenses to use Town-owned property, principally landfill operations.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Franchise fee income is projected to decrease modestly for FY2009-10 due to declining revenues from the various service providers. Lease and license-to-use revenues are expected to decrease modestly as recycling continues to reduce amounts going into landfills, and a lease of Town Hall property is terminated as of the end of FY2008-09.

<b>GENERAL FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted		Change from 08/09 Est
Franchise Fees	\$ 1,192.0	\$ 1,063.0	\$ 955.0	\$ 950.0		-0.52%
Leases/Licenses to Use	1,419.2	1,237.0	984.0	937.0		-4.78%
<b>TOTAL RESOURCES</b>	<b>\$ 2,611.2</b>	<b>\$ 2,300.0</b>	<b>\$ 1,939.0</b>	<b>\$ 1,887.0</b>		<b>-2.68%</b>





**INTEREST INCOME**

**Summary:** Interest on investments is earned based on continuous investments of all idle funds. The Town principally invests in the Local Government Investment Pool of the Arizona State Treasurer's Office, which is authorized by state statute. Investments are restricted to Federal Treasury or agency securities, repurchase agreements, and fully collateralized time certificates of deposit, which the City may invest with local banks from time to time.

**Analysis:** The chart below shows the final audited collections for this revenue source for FY2007-08, the adopted budget amount for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Interest on investments is projected to continue to decline in FY2009-10 due to severely depressed interest rates and reduced fund balances held in interest-earning accounts.

GENERAL FUND					
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est
INTEREST INCOME	\$ 1,567.0	\$ 375.0	\$ 320.0	\$ 260.0	-18.75%



**GRANTS**

**Summary:** Certain Federal and State agencies provide grants for special projects or activities. Most of those grants require the recipient to provide some amount of matching funds, either in dollars or in in-kind services. This section shows those departments that expect to apply for and receive grants during FY2009-10 that will be accounted for in the General Fund. Amounts anticipated to be required to be matched by the Town are budgeted in the appropriate department budgets. Most grant awards are made on a reimbursement basis meaning that the Town must first expend the funds, and then seek reimbursement from the granting agency. It is the fiscal policy of the Town that no expenditures can be made in anticipation of a grant; expenditures can be made only after final notice of a grant award is received.

The Town is assertively pursuing grant funding offered through Federal economic stimulus programs. An amount of \$5,000,000 is included under the category of Town Manager to enable the Town to use these types of funds when the Town is successful in being awarded such a grant.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** While departments actively seek out grant opportunities, it is a highly competitive process. Only grant opportunities that the Town believes have a reasonable probability of being secured are included in the revenue projections.

<b>GENERAL FUND ONLY</b>						
Description	07/08 Audited	08/09 Adopted		08/09 Est Actual	09/10 Adopted	Change from 08/09 Est
Community Svcs Grants	\$ -	\$ -	\$ -	\$ -	75.6	100.00%
Fire Dept Grants	0.0	0.0	0.0	0.0	68.0	100.00%
Magistrate Grants	8.7	8.0	8.0	8.0	8.0	0.00%
Police Dept Grants	0.0	0.0	0.0	0.0	49.7	100.00%
Town Manager Grants	0.0	0.0	0.0	0.0	5,000.0	100.00%
<b>TOTAL RESOURCES</b>	<b>\$ 8.7</b>	<b>\$ 8.0</b>	<b>\$ 8.0</b>	<b>\$ 8.0</b>	<b>\$ 5,201.3</b>	<b>64916.25%</b>



**OTHER INCOME**

**Summary:** Other Income includes one-time, or non-recurring, revenues, income from other miscellaneous sources that do not fall into the other major revenue categories, and bad debt expense arising from uncollectible amounts related to General Fund activities. Transfers from other Town funds, including the indirect cost allocation, are included here.

From time to time, the Town is the recipient of voluntary donations of cash, services or goods from private citizens and businesses who wish to provide additional support to a specific program or activity. Those donations are acknowledged by the Mayor and cash donations are recorded as revenues in this category.

**Analysis:** The chart below shows the final audited collections for these revenue sources for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Because of the generally non-recurring nature of the items included in this category, total collections tend to vary widely from year to year and are not particularly susceptible to estimation or projection.

<b>GENERAL FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Other Revenues	\$ 2,683.3	\$ 4,171.9	\$ 495.9	\$ 1,954.5	100.00%	
Indirect Cost Allocation	1,010.4	1,244.5	1,244.4	1,244.6	0.02%	
Transfer from Other Funds	0.0	0.0	1,200.0	250.0	-79.17%	
Transfer from Reserves	0.0	0.0	3,736.9	0.0	-100.00%	
Donations-All Depts	11.4	6.1	8.0	14.3	78.75%	
<b>TOTAL RESOURCES</b>	<b>\$ 3,705.1</b>	<b>\$ 5,422.5</b>	<b>\$ 6,685.2</b>	<b>\$ 3,463.4</b>	<b>-48.19%</b>	



## ENTERPRISE FUNDS REVENUES

### WATER ENTERPRISE

**Summary:** Water utility enterprise revenues include the sale of water to customers both inside and outside the Town limits. Monthly water billings consist of a base charge according to meter size and a consumption charge based on a "tiered" water rate structure. This revenue category also consists of charges for water meters and meter installations, service connect fees, and miscellaneous service charges. Fund balances are invested to earn interest income.

**Analysis:** The chart below shows the final audited collections from operations for the enterprise for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Revenues in the water enterprise cover the operating costs, as well as existing debt service. They do not, however, provide for the future needs of the enterprise for repairs and maintenance, upgrades, compliance with new Federal and State water quality mandates, or expansion of the water system. The projections reflect a proposal to charge a fee for effluent use, as well as increasing rates to help the enterprise meet its needs for capital. The full amount of the proposed rate increase under consideration by the Town Council is reserved in the operating budget for the enterprise.

<b>ENTERPRISE FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Charges for Services	\$ 6,876.0	\$ 6,743.0	\$ 6,432.2	\$ 7,062.9	9.81%	
Other Revenues	86.4	0.0	5.4	0.0	-100.00%	
Interest Income	83.3	80.0	74.0	78.0	5.41%	
Capital Contributions	18,732.9	0.0	0.0	0.0	0.00%	
<b>TOTAL RESOURCES</b>	<b>\$ 25,778.6</b>	<b>\$ 6,823.0</b>	<b>\$ 6,511.6</b>	<b>\$ 7,140.9</b>	<b>9.66%</b>	



## WASTE WATER (SEWER) ENTERPRISE

**Summary:** Wastewater (sewer) utility enterprise revenues are obtained from the fees charged for wastewater service both inside and outside Town limits. The enterprise receives reimbursements under the terms of certain developer agreements to offset some of the costs of operating water reclamation facilities, as well as a budgeted transfer from the Water Utility enterprise.

**Analysis:** The chart below shows the final audited collections from operations of the enterprise for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** Revenues in the waste water enterprise approximate the operating costs. They do not, however, provide for the future needs of the enterprise for repairs and maintenance, upgrades, compliance with new Federal and State waste water handling and treatment mandates, or expansion of the waste water system. The full amount of the proposed rate increase under consideration by the Town Council is reserved in the operating budget for the enterprise.

### ENTERPRISE FUND

Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est
Charges for Services	\$ 3,337.9	\$ 3,600.0	\$ 3,163.0	\$ 3,484.0	10.15%
Other Revenues	528.4	420.0	324.0	273.0	-15.74%
Transfer from Water Fund	658.4	658.4	658.4	658.4	0.00%
<b>TOTAL RESOURCES</b>	<b><u>\$ 4,524.7</u></b>	<b><u>\$ 4,678.4</u></b>	<b><u>\$ 4,145.4</u></b>	<b><u>\$ 4,415.4</u></b>	<b>6.51%</b>



**SOLID WASTE (TRASH and RECYCLING) ENTERPRISE**

**Summary:** The solid waste enterprise was created during FY2008-09 by moving the single revenue and expense account from the General Fund. In prior fiscal years, the Town's contract for solid waste services had been budgeted in Non-Departmental and was administered through the Public Works department. A new contract was negotiated during FY2008-09 which required the creation of a Solid Waste Coordinator position, which was funded by the contractor. That funding is budgeted to continue for the first six months in FY2009-10. In addition, the Town initiated an aggressive recycling program during FY2008-09 that is showing excellent results in reducing amounts going into local landfills.

**Analysis:** The chart below shows the final audited collections from operations for the enterprise for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** The projections presume that solid waste enterprise operations will be self-supporting in FY2009-10 with only a \$50,000 general fund transfer to reflect certain environmental monitoring activities performed by the Solid Waste Coordinator.

<b>ENTERPRISE FUND</b>						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Charges for Services	\$ -	\$ 2,361.0	\$ 2,166.0	\$ 2,244.8	3.64%	
Other Revenues	0.0	39.0	39.0	29.9	-23.33%	
Transfer from General Fd	0.0	0.0	0.0	50.0	100.00%	
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ 2,400.0</b>	<b>\$ 2,205.0</b>	<b>\$ 2,324.7</b>	<b>5.43%</b>	



## AVIATION ENTERPRISE

**Summary:** Airport fees include tie down and hanger rental fees and fuel sales. Airport activities were first budgeted as an enterprise for FY2008-09, and included a general fund transfer to provide operating funds.

**Analysis:** The chart below shows the final audited collections from operations for the enterprise for FY2007-08 (originally reported in the General Fund), the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10.

**Projection:** The projected revenues for FY2009-10 presume a reduced General Fund transfer will be needed to sustain aviation activities.

ENTERPRISE FUND						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Charges for Services	\$ 555.6	\$ 540.0	\$ 436.0	\$ 425.0	-2.52%	
Other Revenues	0.4	2.7	0.5	0.1	-80.00%	
Transfer from General Fd	0.0	103.9	103.9	65.0	-37.44%	
<b>TOTAL RESOURCES</b>	<b><u>\$ 556.0</u></b>	<b><u>\$ 646.6</u></b>	<b><u>\$ 540.4</u></b>	<b><u>\$ 490.1</u></b>	<b>-9.31%</b>	



## IMPACT FEE FUNDS REVENUES

**Summary:** This revenue category includes Water & Wastewater System Development Fees, and Fire, Parks & Recreation, Library, Police, General Government and Street Impact Fees.

**Analysis:** The chart below shows the final audited impact fee collections for FY2007-08, the adopted budget amounts for FY2008-09, the estimated actual collections for FY2008-09, and the projected revenues for FY2009-10. The substantial decline in estimated actual collections for FY2008-09 is directly related to the slowdown in new housing construction. It appears that the FY2008-09 adopted budget also over-estimated potential collections in all impact fee categories based, in part, on an anticipated increase in imposed impact fees which did not occur.

**Projection:** Proposed increases in impact fee amounts in all categories are under consideration by the Town Council, with final action expected in August, 2009. However, because of the continued softness in the housing industry, the increased fees, if adopted, are not expected to have a material impact on FY2009-10 revenue collections in this category.

IMPACT FEE FUNDS						
Description	07/08 Audited	08/09 Adopted Budget	08/09 Est Actual	09/10 Adopted	Change from 08/09 Est	
Water System	\$ 2,719.2	\$ 9,505.8	\$ 201.0	\$ 195.0	-2.99%	
Sewer System	2,120.4	16,300.2	390.0	340.0	-12.82%	
Streets	861.3	4,373.0	253.0	253.0	0.00%	
Fire	1,995.1	7,686.2	404.2	377.0	-6.73%	
Police	1,041.7	5,334.8	286.0	286.0	0.00%	
Parks & Recreation	2,800.0	10,999.0	482.0	482.0	0.00%	
Library	597.7	2,446.4	106.0	91.0	-14.15%	
General Government	570.3	2,524.4	107.5	102.0	-5.12%	
<b>TOTAL RESOURCES</b>	<b>\$ 12,705.7</b>	<b>\$ 59,169.8</b>	<b>\$ 2,229.7</b>	<b>\$ 2,126.0</b>	<b>-4.65%</b>	



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## DEPARTMENT SUMMARY

### RESOURCES - ALL FUNDS

Fund Balances Forward	\$	77,565,012
Operating and Other Revenues		63,560,416
Grants Revenues		29,919,324
Current Year Borrowing		36,835,000

**TOTAL RESOURCES - ALL FUNDS** \$ 207,879,752

### APPROPRIATIONS - ALL FUNDS

Community Development Department	\$	2,997,423
Community Services Department		4,184,458
Finance Department		1,584,005
Fire Department		10,503,906
Human Resources Department		1,097,692
Information Technology Department		1,523,709
Magistrate Court		443,060
Mayor & Council		333,329
Non-Departmental Department		11,840,641
Police Department		14,509,626
Public Works Department		4,481,068
Town Manager Department		1,668,038
Water Utility Enterprise		11,343,809
Waste Water Utility Enterprise		5,174,555
Solid Waste Utility Enterprise		2,331,314
Aviation Enterprise		557,648
Debt Service		1,305,212
Capital Projects-Enterprise Funds		33,000,000
Capital Projects-Improvement Districts		3,835,000
Capital Projects-All Other Funds		36,480,241
Impact Fee Projects/Reserves		39,107,104
Improvement Districts		2,305,160
Volunteer Firemen's Fiduciary Fund		244,714
Reserve for Encumbrances		89,415
Fund Transfers		1,720,100
Enterprise Fund Contingencies		1,750,318
General Fund Reserve		13,468,207

**TOTAL APPROPRIATIONS - ALL FUNDS** \$ 207,879,752

All amounts are inclusive of interfund transfers.

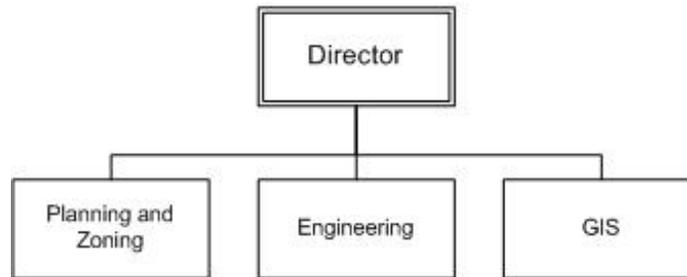


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## COMMUNITY DEVELOPMENT

The department is managed by the Community Development Director. The Director is appointed by the Town Manager.



### MISSION STATEMENT

To assist the Town Council and the Community Planning and Development Board to plan and manage the growth of the Town consistent with the Town's General Plan and Development Code through permitting, inspections and plan review activities.

### ABOUT THE DEPARTMENT

The Community Planning Department provides services and leadership to facilitate high-quality growth and development in our Town. In support of a sustainable community, the Department develops Town and planning area development plans to ensure that growth conforms to adopted plans, policies and regulations. The Department develops zoning, building and land use codes and regulations so that buildings are safe and neighborhoods are protected. The Department cooperates with other Town Departments in ensuring that those zoning and building codes are enforced appropriately.

Key work performed includes:

- Monitor and update the comprehensive General Plan to govern development in a responsible and informed direction.
- Develop, monitor and update a Downtown Revitalization plan.
- Facilitate the planning process for current commercial, residential and industrial planning projects in order to ensure compliance with the General Plan, the Development Code and all applicable Town codes.
- Work with other agencies and departments for the collaborative development of datasets that cross jurisdictional boundaries in GIS.



- Participate in ongoing regional efforts to develop long-range infrastructure and transportation planning for the Town.
- Conduct landscaping plan review and planning and landscaping site inspections.
- Conduct structural plan review with in-house staff.
- Monitor landscaping installation and native plant preservation.
- Prepare consolidated plan for CDBG funding and implement, monitor and complete CDBG funded projects on time and on budget.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
# of Projects Approved by Development Board	85	N/A	72	70
# of Projects Approved by Council	76	N/A	64	60
# of Planning & Zoning Walk-In Customers	943	N/A	610	500
# of Long-Range Planning Projects	10	N/A	23	20
# of Current Planning Projects	123	N/A	134	100
# of Design and Site Plan Reviews	N/A	N/A	72	50
Hours on Structural Plan Review	N/A	N/A	268	450
Hours on Landscape Plan Review	55	N/A	81	40
# of Plot Plans Review	2,395	N/A	594	400
Hours of On-Site Inspection of Landscape Plans and Native Plant Survey and Monitoring	1,827	N/A	1,503	1,200

### BUDGET and STAFFING

The FY2009-10 general fund budget reflects the transfer of permit and building inspection functions to the Fire Department/Building Safety division during FY2008-09. It also reflects the reduced staffing necessary in the current economy to adequately meet user's needs and expectations. Should there be a sudden and unexpected increase in construction activity, the Town is prepared to respond to an increased level of user service demands through contractual services that would be offset by increased revenues.

The Community Development Department will have administrative responsibility for five special revenue funds in fiscal year 2009-10. The agreement that provided funding assistance for two planners terminated at the end of fiscal year 2008-09.



GENERAL FUND BUDGET (in \$000's) - COMMUNITY DEVELOPMENT DEPARTMENT							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 1,665.2	\$ 3,706.2	\$ 1,556.8	\$ 1,517.9	\$ 991.5	-34.7%	
Professional/Contractual Services	1,149.6	151.6	119.0	68.4	67.0	-2.0%	
Repairs/Maintenance	6.6	36.6	12.6	12.6	0.0	-100.0%	
Operating Expenses	108.8	211.5	116.0	91.1	32.1	-64.8%	
Professional Development	39.1	71.4	38.0	32.6	12.3	-62.3%	
Other Charges/Services	102.6	104.5	46.9	36.0	36.8	2.2%	
Capital Outlay	90.0	0	0.0	0.0	0.0	0.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,161.9</b>	<b>\$ 4,281.8</b>	<b>\$ 1,889.3</b>	<b>\$ 1,758.6</b>	<b>\$ 1,139.7</b>	<b>-35.2%</b>	
Total Full-Time Positions	46	55	14	12	12		

SPECIAL REVENUE FUND BUDGET (in \$000's) - TRANSPORTATION MASTER PLAN FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Capital Outlay	\$ 53.2	\$ 193.9	\$ 193.9	\$ 95.4	\$ 66.4	-30.4%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 53.2</b>	<b>\$ 193.9</b>	<b>\$ 193.9</b>	<b>\$ 95.4</b>	<b>\$ 66.4</b>	<b>-30.4%</b>	

SPECIAL REVENUE FUND BUDGET (in \$000's) - VERRADO PLANNERS FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel & Benefits	\$ 154.0	\$ 159.9	\$ 159.9	\$ 154.1	\$ -	-100.0%	
Contingencies	0.0	122.2	122.2	0.0	0.0	0.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 154.0</b>	<b>\$ 282.1</b>	<b>\$ 282.1</b>	<b>\$ 154.1</b>	<b>\$ -</b>	<b>-100.0%</b>	

SPECIAL REVENUE FUND BUDGET (in \$000's) - ADOT LTAF II FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Other Charges/Services	\$ -	\$ 50.9	\$ -	\$ -	\$ -	0.0%	
Capital Outlay	34.2	81.3	81.3	1,377.3	2,326.1	68.9%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 34.2</b>	<b>\$ 132.2</b>	<b>\$ 81.3</b>	<b>\$ 1,377.3</b>	<b>\$ 2,326.1</b>	<b>68.9%</b>	

SPECIAL REVENUE FUND BUDGET (in \$000's) - CDBG PROJECTS FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Capital Outlay	\$ 405.3	\$ 302.7	\$ 302.7	\$ 106.9	\$ 582.0	444.4%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 405.3</b>	<b>\$ 302.7</b>	<b>\$ 302.7</b>	<b>\$ 106.9</b>	<b>\$ 582.0</b>	<b>444.4%</b>	



Town of Buckeye  
 Adopted 2009-10 Budget

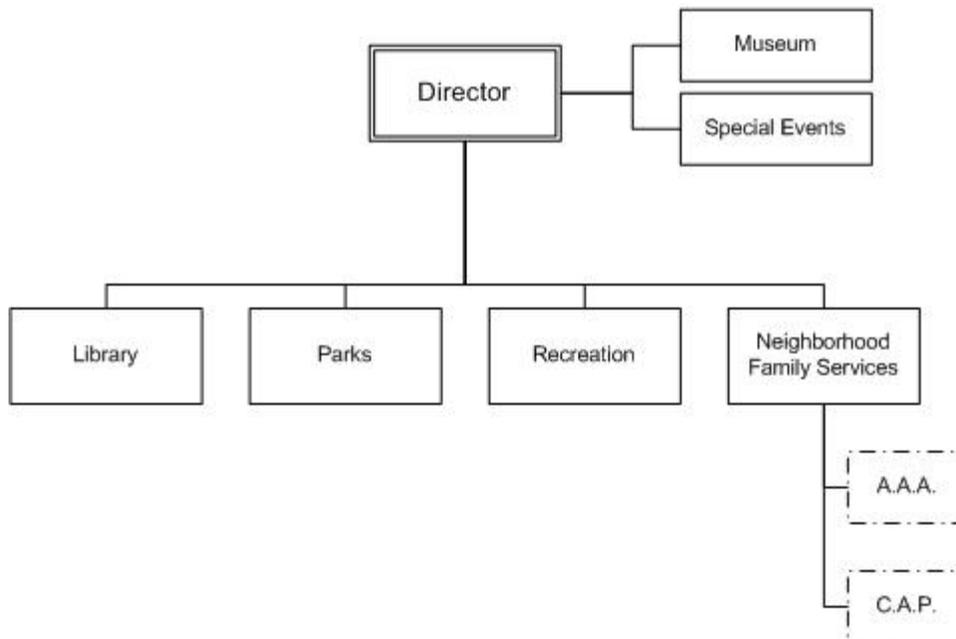
Department Budgets

SPECIAL REVENUE FUND BUDGET (in \$000's) - DOWNTOWN REVITALIZATION FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ -	\$ 169.1	\$ 92.5	\$ 47.6	\$ -	-100.0%
Professional/Contractual Services	25.7	302.0	119.2	5.3	66.0	1145.3%
Operating Expenses	0.0	75.8	75.8	17.0	2.0	-88.2%
Professional Development	0.0	19.0	19.0	2.9	4.0	37.9%
Other Charges/Services	160.6	229.2	229.2	119.4	182.8	53.1%
Capital Outlay	4,958.2	1,000.0	1,000.0	71.3	800.0	1022.0%
Contingencies	0.0	1,762.9	1,762.9	3.9	803.0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,144.5</b>	<b>\$ 3,558.0</b>	<b>\$ 3,298.6</b>	<b>\$ 267.4</b>	<b>\$ 1,857.8</b>	<b>594.8%</b>
Total Full-Time Positions	0	2	1	0	0	



## COMMUNITY SERVICES

The department is managed by the Community Services Director. The Director is appointed by the Town Manager.



NOTE: Dashed line indicates a Special Revenue Fund.

### MISSION STATEMENT

The Community Services Department is dedicated to enriching lifestyles, managing cultural resources and building a legacy for future generations.

### ABOUT THE DEPARTMENT

The Community Services Department is organized into five divisions in FY2009-10 to better address the needs of the community: Library, Parks, Recreation, Neighborhood and Family Services, and Administration.

The Library division is committed to providing opportunities for literacy development, life-long learning and preserving the rich cultural history and heritage of Buckeye. This division operates the Buckeye Public Library and a bookmobile that serves all established communities in the Town. Innovative high quality programs, along with social and educational events, enrich resident's lives.



The Parks division promotes healthy lifestyles by providing quality parks, preserving open spaces, connecting communities with trails and creating new recreational opportunities. The Parks division maintains Town-owned parks, a skate park and the aquatic center. They also maintain the Louis B. Hazelton Memorial Cemetery and provide burial site preparation and funeral set-up. This division is responsible for trail and park development and reviews all residential development to ensure the development provides adequate recreational facilities, parks and trails as established in the Parks, Trails and Open Space Master Plan and the Trails Master Plan.

The Recreation division builds a foundation for a strong and healthy community while providing quality of life through safe, organized and positive programs for the entire community. This division operates the Dr. Saide Recreation Center, Buckeye Aquatics Center, and the Rec'ing Crew Mobile Recreation Unit. The division establishes and maintains sound partnerships in order to offer diverse programs at more than twenty strategic locations throughout Buckeye to better serve our residents. Program areas include sports and aquatics, outdoor programs, special interest classes, youth, teen and family programs, and special events.

The Neighborhood and Family Services division is a dedicated partner in building a vibrant and connected community by supporting livability of neighborhoods and enhancing the quality of life for residents through community-based problem solving and neighborhood-oriented services. This division oversees the senior program, Area Agency on Aging, congregate meals, home-delivered meals, Community Action Program (CAP), special transportation services, cemetery sales and records management and code compliance.

The Administration division supports the activities of the operating divisions. It is also responsible for identifying alternative funding opportunities, grant writing, and organizing and conducting special events, such as Heritage Days and community yard sales. This division also oversees the operation and programs of the Buckeye Valley Museum.

Key work performed includes:

- Offer a diverse schedule of educational, cultural, recreational, literacy and personal development programs.
- Review and update as necessary the comprehensive Parks, Trails and Open Space Master Plan and the Trails Master Plan.
- Maintain parks, trails, and sports facilities to Department standards.
- Organize and coordinate Town special events.
- Operate and program the Town library, community center, recreation center, CAP office, museum, cemetery and aquatic center.
- Coordinate interdepartmental efforts to address neighborhood problems and concerns.



**MEASURES OF INTEREST**

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
Circulation of Library Books and Materials	105,211	126,253	115,302	140,000
Total Attendance at Library Programs	11,912	16,845	10,625	12,000
Annual Number of Users of Public Access Computers	32,942	39,530	37,455	40,000
# of Museum Visitors	831	997	1,530	1,400
# of Residents Served by Bookmobile (Service started 9/6/08)	N/A	2,500	3,227	3,900
# of Ball Field Preparations	350	400	422	475
# of Cemetery Headstone Installations	45	50	95	100
# of Participants in Health & Wellness Programs	N/A	15,500	21,886	15,900
# of Participants in Youth Development/Outreach Programs	N/A	1,400	1,869	1,470
# of Participants in Personal Development/Life Skill Programs	N/A	600	650	660
# of Participants in Multicultural Programs, Festivals, Events	N/A	18,000	19,443	19,000
# of Home Delivered Meals	8,675	9,000	9,005	9,000
# of Persons Receiving Medical Transportation	1,288	1,300	1,449	1,350
# of Congregate Meals Served	11,800	12,400	12,859	13,000
# of Code Compliance Cases Resolved	532	800	488	800
# of Senior Program Participants	13,468	15,000	16,095	16,000

Note 1: Health & Wellness Programs include, for example, aquatics, sports, outdoor programs, special interest classes.

Note 2: Youth Development/Outreach Programs include, for example, preschool, before-and-after school, youth, teen and family.

Note 3: Personal Development/Life Skill Programs include, for example, special interest classes, leaders in training program, junior lifeguard.

**BUDGET and STAFFING**

The Community Services Department has responsibility for a number of Special Revenue Funds, in addition to the General Fund, that provide the resources needed for their extensive and varied program offerings. They also make extensive use of seasonal employees for summer recreation activities and swimming pool operations. Services provided in prior fiscal years through two special revenue funds have been consolidated into General Fund operations to provide budgeting transparency.



Town of Buckeye  
Adopted 2009-10 Budget

Department Budgets

GENERAL FUND BUDGET (in \$000's) - COMMUNITY SERVICES DEPARTMENT (ALL DIVISIONS)						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 2,086.1	\$ 2,765.7	\$ 2,699.3	\$ 2,221.3	\$ 2,717.3	22.3%
Professional/Contractual Services	148.1	116.1	94.0	94.0	220.0	134.0%
Repairs/Maintenance	55.6	46.0	38.0	38.3	52.0	35.8%
Operating Expenses	584.4	566.3	495.7	431.5	441.9	2.4%
Professional Development	41.3	40.0	27.2	27.2	26.7	-1.8%
Other Charges/Services	25.9	53.1	32.1	32.0	23.5	-26.6%
Capital Outlay	455.9	10.4	10.4	10.4	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,397.3</b>	<b>\$ 3,597.6</b>	<b>\$ 3,396.7</b>	<b>\$ 2,854.7</b>	<b>\$ 3,481.4</b>	<b>22.0%</b>
Total Full-Time Positions	N/A	37.50	35.75	39.75	39.25	
FTE Seasonal Positions	N/A	22.80	N/A	N/A	20.10	

SPECIAL REVENUE FUND BUDGET (in \$000's) - SOCIAL SERVICES/AREA AGENCY ON AGING						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 225.7	\$ 316.4	\$ 316.4	\$ 278.6	\$ 207.6	-25.5%
Professional/Contractual Services	0.0	3.6	3.6	3.5	3.2	-8.6%
Operating Expenses	136.3	255.8	255.8	150.3	183.0	21.8%
Professional Development	0.6	9.8	9.8	9.7	0.0	-100.0%
Other Charges/Services	0.0	0	0.0	0.0	84.0	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 362.6</b>	<b>\$ 585.6</b>	<b>\$ 585.6</b>	<b>\$ 442.1</b>	<b>\$ 477.8</b>	<b>8.1%</b>
Total Full-Time Positions	N/A	6	6	6	6	

SPECIAL REVENUE FUND BUDGET (in \$000's) - COMMUNITY ASSISTANCE PROGRAM						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 112.1	\$ 174.0	\$ 174.0	\$ 134.7	\$ 30.2	-77.6%
Operating Expenses	34.3	14.6	14.6	15.3	25.8	68.6%
Professional Development	0.8	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	0.0	0.0	0.0	0.0	169.2	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 147.2</b>	<b>\$ 188.6</b>	<b>\$ 188.6</b>	<b>\$ 150.0</b>	<b>\$ 225.2</b>	<b>50.1%</b>
Total Full-Time Positions	N/A	1.5	1.5	1.0	1.0	

SPECIAL REVENUE FUND BUDGET (in \$000's) - CEMETERY IMPROVEMENT FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Professional/Contractual Services	\$ 130.6	\$ 108.0	\$ 108.0	\$ 15.8	\$ 5.0	-68.4%
Repairs/Maintenance	0.0	0.0	0.0	0.0	16.0	100.0%
Capital Outlay	0.0	0.0	0.0	5.4	0.0	-100.0%
Reserves	0.0	164.7	164.7	0.0	199.3	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 130.6</b>	<b>\$ 272.7</b>	<b>\$ 272.7</b>	<b>\$ 21.2</b>	<b>\$ 220.3</b>	<b>939.2%</b>



SPECIAL REVENUE FUND BUDGET (in \$000's) - HERITAGE PARK DEVELOPMENT FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Other Charges/Service	\$ -	\$ -	\$ -	\$ -	\$ 96.3	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96.3</b>	<b>100.0%</b>

SPECIAL REVENUE FUND BUDGET (in \$000's) - APS/SRP MITIGATION FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Capital Outlay	\$ 479.3	\$ 461.6	\$ 461.6	\$ 169.1	\$ 565.7	234.5%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 479.3</b>	<b>\$ 461.6</b>	<b>\$ 461.6</b>	<b>\$ 169.1</b>	<b>\$ 565.7</b>	<b>234.5%</b>

SPECIAL REVENUE FUND BUDGET (in \$000's) - EARL EDGAR RENOVATION FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Capital Outlay	\$ 89.5	\$ 771.0	\$ 771.0	\$ 682.0	\$ -	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 89.5</b>	<b>\$ 771.0</b>	<b>\$ 771.0</b>	<b>\$ 682.0</b>	<b>\$ -</b>	<b>-100.0%</b>

SPECIAL REVENUE FUND BUDGET (in \$000's) - PARKS GRANT PROGRAMS FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Operating Supplies/Equipment	\$ 5.7	\$ 50.0	\$ 50.0	\$ 4.0	\$ 25.0	525.0%
Capital Outlay	0.0	2,240.9	2,305.9	412.4	558.0	35.3%
Reserves	0.0	0.0	0.0	0.0	45.8	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5.7</b>	<b>\$ 2,290.9</b>	<b>\$ 2,355.9</b>	<b>\$ 416.4</b>	<b>\$ 628.8</b>	<b>51.0%</b>

SPECIAL REVENUE FUND BUDGET (in \$000's) - B.A.S.E. (Before and After School) FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 248.8	\$ 300.0	\$ 300.0	\$ 365.2	\$ -	-100.0%
Professional/Contractual Services	21.3	65.0	65.0	28.5	0.0	-100.0%
Operating Expenses	40.8	40.0	40.0	48.5	0.0	-100.0%
Professional Development	0.0	1.5	1.5	1.5	0.0	-100.0%
Other Charges/Services	0.0	0.0	0.0	112.2	0.0	-100.0%
Capital Outlay	0.0	74.6	74.6	0.0	0.0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 310.9</b>	<b>\$ 481.1</b>	<b>\$ 481.1</b>	<b>\$ 555.9</b>	<b>\$ -</b>	<b>-100.0%</b>
Total Full-Time Positions	N/A	4	4	0	0	



SPECIAL REVENUE FUND BUDGET (in \$000's) - SPORTS/SPECIAL INTEREST CLASSES FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 10.6	\$ 12.0	\$ 12.0	\$ 13.4	-	-100.0%
Professional/Contractual Services	75.5	69.8	69.8	72.6	0.0	-100.0%
Operating Expenses	16.7	23.0	23.0	16.4	0.0	-100.0%
Other Charges/Services	0.0	61.8	61.8	48.7	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 102.8</u>	<u>\$ 166.6</u>	<u>\$ 166.6</u>	<u>\$ 151.1</u>	<u>\$ -</u>	<u>-100.0%</u>
Total Full-Time Positions	N/A	0.5	0.5	0	0	



## ECONOMIC DEVELOPMENT

The stand-alone Economic Development Department was eliminated during FY2008-09 as part of a reorganization to streamline operations and reduce operating costs. The Town retains its commitment to the importance of economic development activities and outreach as the basis for the Town to achieve its vision as a viable, sustainable community. Certain staff from the Department was reassigned to the Town Manager's Office, where these activities and functions continue.

### BUDGET and STAFFING

#### GENERAL FUND BUDGET (in \$000's) - ECONOMIC DEVELOPMENT DEPARTMENT

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 384.6	\$ 452.1	\$ 158.4	\$ 167.4	-	-100.0%
Professional/Contractual Services	11.1	110.5	16.2	4.2	0.0	-100.0%
Repairs/Maintenance	0.2	1.9	1.9	0.0	0.0	0.0%
Operating Expenses	15.2	23.4	23.4	5.9	0.0	-100.0%
Professional Development	17.3	26.8	26.8	10.8	0.0	-100.0%
Other Charges/Services	20.9	34.0	33.0	27.3	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 449.3</b>	<b>\$ 648.7</b>	<b>\$ 259.7</b>	<b>\$ 215.6</b>	<b>\$ -</b>	<b>-100.0%</b>
Total Full-Time Positions	7.0	7.0	0.0	0.0	0.0	

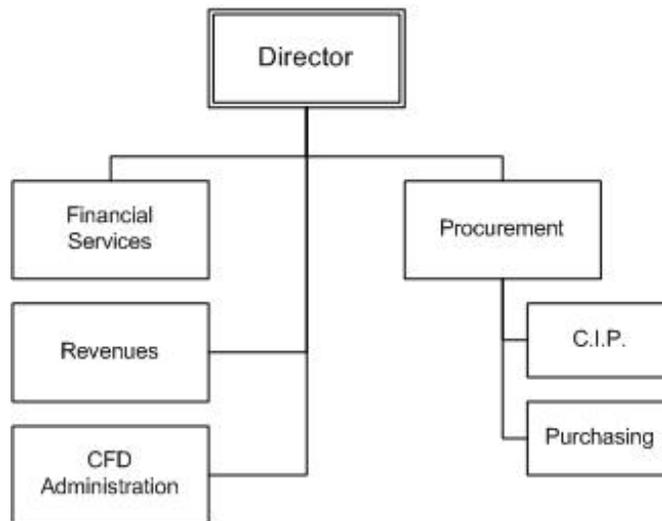


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## FINANCE

The Finance Department is managed by the Finance Director, who is appointed by the Town Manager



### MISSION STATEMENT

The Finance Department provides our internal and external customers professional, courteous and reliable services that are timely, accurate and valuable.

### ABOUT THE DEPARTMENT

The Finance Department provides internal services to the Town and external services to residents and investors. Internal services include accounting and monthly reporting, budget preparation and monitoring, and cash management. External services include billings for Improvement District and Community Facility District special assessments and taxpayer assistance on local tax issues.

Key work performed includes:

- Prepare monthly financial information for departments, administration and Council.
- Issue semi-annual billings for Community Facility District and Improvement District special assessments, process payments and undertake collection efforts as necessary.
- Ensure all invoices for goods and services are paid timely.
- Bill developers and others for services rendered by the Town or through contractors.



- Prepare and monitor the annual operating budget.
- Ensure all government and regulatory filings are completed accurately and timely.
- Coordinate development of the 5-Year Capital Improvement Program
- Develop Full Cost and OMB Circ A-87 Cost Allocation plans biannually or as needed.
- Serve as financial advisor to Town management.
- Prepare financial analysis and review to assist in effective management of Town resources.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
# of Accounts Payable Invoices Processed	15,750	20,000	11,939	12,000
# of Accounts Payable Checks Issued	N/A	N/A	6,052	6,100
# of Special Assessment Billings Issued	22,642	24,100	24,181	24,200
# of Rental TPT Taxpayers	325	350	406	420
# of External Audits Handled for Other Departments	3	3	3	4
%age of Construction/Capital Projects Managed Centrally	30%	60%	85%	90%

### BUDGET and STAFFING

The Finance Department budget for FY2009-10 reflects the reassignment of the purchasing and contracting function from the Public Works Department/Contracting and Procurement Division. During the FY2008-09 budget revisions, the Assistant Director position was eliminated and the Tax and License function was also eliminated as not cost effective. A Revenue Accountant position was created to ensure that revenues continue to be monitored and to ensure that the rental transaction privilege tax is actively administered.

#### GENERAL FUND BUDGET (in \$000's) - FINANCE DEPARTMENT

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 1,450.4	\$ 1,572.3	\$ 1,271.5	\$ 1,109.4	\$ 1,316.7	18.7%
Professional/Contractual Services	265.2	212.0	212.0	273.8	210.0	-23.3%
Operating Expenses	74.1	54.3	54.3	27.7	35.1	26.7%
Professional Development	36.4	49.2	30.4	9.0	13.5	50.0%
Other Charges/Services	24.8	8.3	8.3	7.4	8.7	17.6%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,850.9</b>	<b>\$ 1,896.1</b>	<b>\$ 1,576.5</b>	<b>\$ 1,427.3</b>	<b>\$ 1,584.0</b>	<b>11.0%</b>
Total Full-Time Positions	20	20	15	13	18	



# FIRE

The Fire Department is managed by the Fire Chief, who is appointed by the Town Manager.



## MISSION STATEMENT

The Buckeye Fire Department strives to be a high performance fire and rescue department, with a reputation for excellence, continuous improvement and member satisfaction. “To be the Best and Build for the Future.”

## ABOUT THE DEPARTMENT

The Fire Department operates six fire stations in the major established communities throughout Buckeye. One station includes a ladder company that is available to respond as needed. The Department has established a standard that one half of all certified firefighters shall also be certified EMTs. Because the Fire Department is constantly staffed, an electronic staffing and payroll system (Telestaff) was implemented during 2008 to ensure the highest level of coverage for all stations.



As the result of a reorganization during FY2008-09, the Fire Department will operate in two divisions for FY2009-10: Public Safety (fire suppression and emergency response) and Building Safety (building permit issuance and building inspections).

Key work performed includes:

- Maintain operating proficiencies in order to respond to emergencies of all types.
- Maintain Emergency Medical Service (EMS) competencies and staffing (EMT and paramedic) to ensure complete EMS coverage.
- Provide public education for fire safety, plan review for new construction, annual inspections, fire investigations, hazardous material inspections and management.
- Issue and track building permits.
- Conduct building construction inspections.
- Provide plan reviews for compliance with adopted codes and standards.
- Coordinate with the Town Engineer and contractors to ensure timely plan review services.
- Maintain safety standards for internal and external customers.
- Coordinate and regulate all new and existing business licenses.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
# of Structural Fires	118	N/A	40	40
# of EMS-related Calls	3,001	3,200	3,459	3,350
# of Fire -related Calls	308	N/A	406	410
# of Training Hours per Firefighter	480	480	600	480
# of Commercial Building Permits Issued	55	N/A	39	45
# of Residential Building Permits Issued	2,395	N/A	594	600
# of Other Permits Issued (includes civil/engineering)	2,061	N/A	1,196	1,200
# of Business License Renewals	1,281	N/A	904	2,200
# of Total Business Licenses Issued	2,231	N/A	1,250	2,550

### BUDGET and STAFFING

There are significant changes in the budget and staffing for the Fire Department in FY2009-10. As the result of a reorganization during FY2008-09, the building permitting and inspection



function was moved from the Community Development Department to the Fire Department. This new function is administered as a separate division within the Department.

In prior fiscal years, the operations of the fire stations at Tartesso and Festival Ranch, along with firefighters funded in part through a S.A.F.E.R. grant, were budgeted and accounted for in separate Special Revenue Funds. For FY2009-10, all of these operations are moved into the General Fund primarily because they were being funded, and will be funded, by the General Fund.

The Fire Department is assertively pursuing federal stimulus/recovery grant funds, as well as other grant opportunities. These possible funding sources are budgeted in special revenue and CIP funds.

GENERAL FUND BUDGET (in \$000's) - FIRE DEPARTMENT /PUBLIC SAFETY DIVISION							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 4,703.4	\$ 4,793.8	\$ 4,683.4	\$ 5,286.1	\$ 6,919.7	30.9%	
Professional/Contractual Services	184.6	368.6	368.6	368.6	365.0	-1.0%	
Repairs/Maintenance	8.1	16.0	16.0	16.0	0.0	-100.0%	
Operating Expenses	524.7	451.8	401.0	352.5	300.2	-14.8%	
Professional Development	102.5	93.8	75.8	69.1	75.0	8.5%	
Other Charges/Services	12.7	167.3	159.3	160.9	0.4	-99.8%	
Capital Outlay	65.9	0.0	0.0	12.1	12.1	0.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,601.9</b>	<b>\$ 5,891.3</b>	<b>\$ 5,704.1</b>	<b>\$ 6,265.3</b>	<b>\$ 7,672.4</b>	<b>22.5%</b>	
Total FTE Positions	N/A	58.67	59.67	58.67	87.00		

GENERAL FUND BUDGET (in \$000's) - FIRE DEPARTMENT /BUILDING SAFETY DIVISION							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ -	\$ -	\$ 1,017.0	\$ 903.6	\$ 951.9	5.3%	
Professional/Contractual Services	0.0	0.0	23.0	23.0	23.0	0.0%	
Operating Expenses	0.0	0.0	48.8	48.8	48.7	-0.2%	
Professional Development	0.0	0.0	14.5	14.5	11.0	-24.1%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,103.3</b>	<b>\$ 989.9</b>	<b>\$ 1,034.6</b>	<b>4.5%</b>	
Total Full-Time Positions	N/A	N/A	16.00	14.00	14.00		

SPECIAL REVENUE FUND BUDGET (in \$000's) - FESTIVAL FIRE FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 989.8	\$ 857.3	\$ 857.3	\$ 964.1	-	-100.0%	
Professional/Contractual Services	2,249.9	0.0	0.0	45.7	0.0	-100.0%	
Operating Expenses	15.2	32.1	32.1	7.1	0.0	-100.0%	
Professional Development	1.1	0.0	0.0	(0.4)	0.0	-100.0%	
Other Charges/Services	0.0	0.0	0.0	29.3	0.0	-100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,256.0</b>	<b>\$ 889.4</b>	<b>\$ 889.4</b>	<b>\$ 1,045.8</b>	<b>\$ -</b>	<b>-100.0%</b>	
Total Full-Time Positions	N/A	12	12	12	0		



**SPECIAL REVENUE FUND BUDGET (in \$000's) - TARTESSO FIRE FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 1,235.2	\$ 1,105.6	\$ 1,105.6	\$ 1,261.5	\$ -	-100.0%
Professional/Contractual Services	1,849.8	34.8	34.8	50.4	0.0	-100.0%
Operating Expenses	24.9	0	0.0	23.1	0.0	-100.0%
Professional Development	7.2	0.0	0.0	(2.4)	0.0	-100.0%
Other Charges/Services	40.0	0.0	0.0	25.4	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,157.1</b>	<b>\$ 1,140.4</b>	<b>\$ 1,140.4</b>	<b>\$ 1,358.0</b>	<b>\$ -</b>	<b>-100.0%</b>
Total Full-Time Positions	N/A	14	14	14	0	

**SPECIAL REVENUE FUND BUDGET (in \$000's) - S.A.F.E.R. GRANT FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 362.7	\$ 334.7	\$ 334.7	\$ 356.5	\$ -	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 362.7</b>	<b>\$ 334.7</b>	<b>\$ 334.7</b>	<b>\$ 356.5</b>	<b>\$ -</b>	<b>-100.0%</b>
Total Full-Time Positions	N/A	6	6	6	0	

**SPECIAL REVENUE FUND BUDGET (in \$000's) - FIRE GRANTS FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Other Charges/Services	\$ 67.3	\$ 580.8	\$ 522.8	\$ 123.3	\$ 1,797.0	1357.4%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67.3</b>	<b>\$ 580.8</b>	<b>\$ 522.8</b>	<b>\$ 123.3</b>	<b>\$ 1,797.0</b>	<b>1357.4%</b>

**SPECIAL REVENUE FUND BUDGET (in \$000's) - WESTPARK FIRE FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ -	\$ 890.3	\$ 890.3	\$ -	\$ -	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 890.3</b>	<b>\$ 890.3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
Total Full-Time Positions	N/A	0	0	0	0	

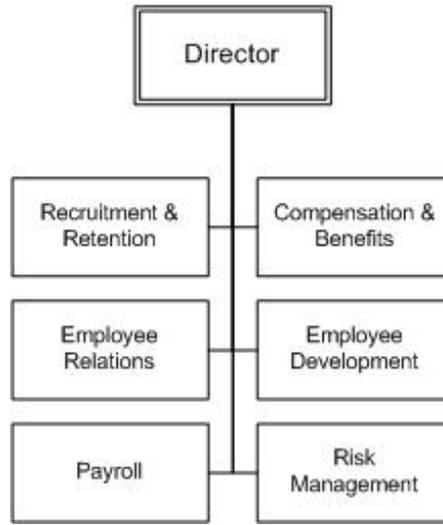
**VOLUNTEER FIREMAN PENSION FUND (in \$000's)**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Operating Supplies/Equipment	\$ 5.4	\$ 15.0	\$ 15.0	\$ 16.6	\$ 17.7	6.6%
Other Charges/Services	0.0	253.8	253.8	0.0	227.0	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5.4</b>	<b>\$ 268.8</b>	<b>\$ 268.8</b>	<b>\$ 16.6</b>	<b>\$ 244.7</b>	<b>1374.1%</b>



## HUMAN RESOURCES

The department is managed by the Human Resources Director. The Director is appointed by the Town Manager.



### MISSION STATEMENT

Human Resources will take a leadership role and provide service in support of the Town's Vision by promoting the concept that our employees are our most valuable resource and will be treated as such.

### ABOUT THE DEPARTMENT

The Human Resources Department achieves its mission statement by:

- ✓ Recruiting, promoting, and retaining the best qualified people, recognizing and encouraging the values of diversity in the work place.
- ✓ Providing a competitive salary and benefit package and developing the full potential of our work force by providing training and development for career enhancement.
- ✓ Providing a work atmosphere that is safe, healthy, and secure and remains conscious of long-term family and community goals.
- ✓ Establishing, administering and effectively communicating sound policies, rules and practices that treat employees with dignity and equality while maintaining the Town's compliance with employment and labor laws.



Key work performed includes:

- Facilitation for directors and managers in identifying staffing needs, sourcing and interviewing a pool of qualified candidates, and hiring and/or promoting staff that best fits the organization's culture and needs.
- Design, implementation and administration of employee compensation and benefit plans in such a way as to properly attract new employees and motivate and reward existing employees, while at the same time balancing these plans with the economic realities of Buckeye's town government.
- Administration of an employee wellness program to include telephonic seminars, flu shots and mammograms.
- Building an effective and ongoing relationship between employer and employee, based on the Town's values, that can evolve with changes in laws, regulations, and the service needs of the Town.
- Develop, administer and maintain employment related notifications, communications and records that are accurate, up-to-date, and compliant with federal, state, county and town statutes, ordinances and rules and/or regulations.
- Enhance the organization's culture through career development programs that are an effective retention tool, improve communications, broaden employee skills, and raise employee morale and job satisfaction.
- Issue paychecks, including withholdings, garnishments, benefit reconciliation, other compliance reporting and W-2's in an accurate and timely manner.
- Administer a comprehensive town-wide safety program in compliance with Federal and State regulations.
- Administer a risk management program which ensures that risk is minimized and that valid and timely claims are filed and proper training in loss and accident prevention is conducted.
- Procure insurance to protect the town's assets.
- Administer insurance claims for property, general liability and workers' compensation.
- Administer the Town's tuition assistance program.
- Provide assistance to residents filing passport applications.



**MEASURES OF INTEREST**

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of Supervisor/Employee Training Opportunities Offered	96	65	34	75
# of Employees Enrolled in Town Health-Insurance Coverage	371	380	351	350
# of Individuals (including dependents) with Town Health Insurance Coverage	918	950	932	850
# of Positions Posted	155	100	75	50
# of Applications Processed	11, 295	10,000	4,402	7,500
# of Payroll Checks Processed	12,464	12,200	13,382	11,000
# of Women Receiving Mammograms	20	22	35	40
# of Flu Shots Administered	83	90	99	100
# of Workers' Compensation Claims	53	N/A	50	N/A
Average Cost per Workers' Compensation Claim	\$2,577.55	N/A	\$6,100.00	N/A
# of Employees on Light Duty	18	N/A	31	N/A
# of Property and Casualty Claims	33	N/A	53	N/A
Average Cost per Property & Casualty Claim	\$5,991.87	N/A	\$2,215.00	N/A
# of Passport Applications Processed with No Errors	N/A	N/A	N/A	800
N/A - Not Available				

**BUDGET and STAFFING**

The Human Resources Department budget and staffing for FY2009-10 is relatively unchanged from the prior fiscal year. During FY2009-10, the Department will assume responsibility for providing passport services to residents; this service was previously provided by the Office of the Town Clerk.

The Town's Risk Management function and activities are provided from the Human Resources Department.



Town of Buckeye  
Adopted 2009-10 Budget

Department Budgets

**GENERAL FUND BUDGET (in \$000's) - HUMAN RESOURCES DEPARTMENT**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 520.1	\$ 780.6	\$ 736.7	\$ 681.1	\$ 642.3	-5.7%
Professional/Contractual Services	119.9	82.0	186.3	192.3	67.0	-65.2%
Repairs/Maintenance	0.0	1.5	0.8	0.0	0.7	100.0%
Operating Expenses	36.0	41.3	32.4	27.0	23.6	-12.6%
Professional Development	7.6	12.3	6.8	6.8	5.6	-17.6%
Other Charges/Services	6.0	6.8	4.8	4.6	4.8	4.3%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 689.6</b>	<b>\$ 924.5</b>	<b>\$ 967.8</b>	<b>\$ 911.8</b>	<b>\$ 744.0</b>	<b>-18.4%</b>
Total Full-Time Positions	9.00	9.00	8.00	7.50	7.50	

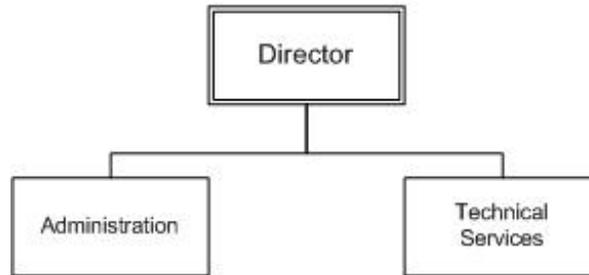
**SPECIAL REVENUE FUND - RISK MANAGEMENT FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Other Charges/Services	\$ 171.1	\$ 166.0	\$ 166.0	\$ 194.3	\$ 150.0	-22.8%
Contingencies	0.0	113.0	113.0	0.0	203.7	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 171.1</b>	<b>\$ 279.0</b>	<b>\$ 279.0</b>	<b>\$ 194.3</b>	<b>\$ 353.7</b>	<b>82.0%</b>



## INFORMATION TECHNOLOGY

The department is managed by the Information Technology Director. The Director is appointed by the Town Manager.



### MISSION STATEMENT

The mission of the Town of Buckeye Information Technology Department is to provide the Town of Buckeye with timely, cost-effective, reliable and secure access to the technology resources appropriate to the mission and goals of the Town, and to provide assistance and advice in its use.

### ABOUT THE DEPARTMENT

The Information Technology Department provides the technology and support that Town Departments rely on to perform their duties and meet the needs of the public. They develop and implement policies and procedures to ensure privacy and security for data gathered and maintained by the Town in the performance of its functions.

Key work performed includes:

- Provide support and direction to meet the information, technology and services needs and goals of the IT department and the Town.
- Administer, update and maintain systems and services that affect the Town's technology infrastructure on an enterprise level.
- Provide technical assistance and support for the information and technology systems necessary to maintain the daily operations of the Town.
- Administer, update and maintain voice and data systems accessibility.
- Ensure business continuity, security, integrity and reliability.



- Manage operation of the Town-wide print shop and mail service.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of Service Requests Completed	5,171	5,367	5,893	6,250
Average Time to Complete Service Requests (in Hours)	48	36	60	72
# of Computers Maintained	250	340	316	325
Network Storage in Terabytes	14	48	62	62
# of IP Phone Devices	291	306	268	290
# of E-mail/ Network Accounts	428	457	423	430
# of Networked Locations	15	18	30	32
# of WAN (Wide Area Network) Devices	N/A	41	77	82
# of Servers	N/A	26	50	50
# of Aircards (Data)	130	137	108	115
# of Cell Phones	236	261	191	200
Incoming Mail Processed (Average per Month)	42,000	45,000	49,000	53,000

### BUDGET and STAFFING

The FY2009-10 budget and staffing for the Information Technology Department reflects the staffing reductions made during November, 2008 in response to decreasing Town revenues. For FY2009-10, the cost for all enterprise-wide software licensing fees is consolidated in the Information Technology Department budget in an effort to ensure compliance with software licensing requirements and restrictions.

#### GENERAL FUND BUDGET (in \$000's) - INFORMATION TECHNOLOGY DEPARTMENT

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 523.1	\$ 717.9	\$ 602.0	\$ 602.1	\$ 486.8	-19.1%
Professional/Contractual Services	425.4	375.0	571.2	918.3	745.0	-18.9%
Repairs/Maintenance	0.0	0.0	0.0	0.0	90.0	100.0%
Operating Expenses	142.5	132.2	120.7	83.6	72.6	-13.2%
Professional Development	35.8	25.9	17.0	15.9	8.4	-47.2%
Other Charges/Services	5.7	5.7	5.7	5.7	5.8	1.8%
Capital Outlay	82.5	0.0	13.8	13.8	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,215.0</b>	<b>\$ 1,256.7</b>	<b>\$ 1,330.4</b>	<b>\$ 1,639.4</b>	<b>\$ 1,408.6</b>	<b>-14.1%</b>
Total Full-Time Positions	9.0	9.0	6.0	6.0	6.0	



SPECIAL REVENUE FUND (in \$100's) - TECHNOLOGY LIFE CYCLE MANAGEMENT FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Other Charges/Services	\$ 115.3	\$ 142.6	\$ 142.6	\$ 23.3	\$ 115.1	394.0%	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 115.3</u>	<u>\$ 142.6</u>	<u>\$ 142.6</u>	<u>\$ 23.3</u>	<u>\$ 115.1</u>	<u>394.0%</u>	

SPECIAL REVENUE FUND (in \$100's) - AUTOMATION & TECHNOLOGY FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Operating Supplies/Equipment	\$ -	\$ 146.7	\$ 146.7	\$ 55.4	\$ 95.7	72.7%	
Capital Outlay	633.2	1,912.1	712.1	134.1	318.0	137.1%	
Fund Transfers	125.0	0.0	1,200.0	1,200.0	0.0	-100.0%	
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 758.2</u>	<u>\$ 2,058.8</u>	<u>\$ 2,058.8</u>	<u>\$ 1,389.5</u>	<u>\$ 413.7</u>	<u>-70.2%</u>	



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## INTERGOVERNMENTAL AFFAIRS

The stand-alone Intergovernmental Affairs Department was eliminated during FY2008-09 as part of a reorganization to streamline operations and reduce operating costs. The Town retains its commitment to the importance of strong working relationships with other governments and agencies to help the Town achieve its vision. Certain staff from the Department were reassigned to the Town Manager's Office, where these functions continue.

### BUDGET and STAFFING

GENERAL FUND BUDGET (in \$000's) - INTERGOVERNMENTAL AFFAIRS						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 215.6	\$ 401.0	\$ 152.3	\$ 171.2	\$ -	-100.0%
Professional/Contractual Services	45.5	8.5	8.5	0.0	0.0	0.0%
Operating Expenses	9.9	10.4	4.9	2.3	0.0	-100.0%
Professional Development	10.4	6.0	2.0	2.5	0.0	-100.0%
Other Charges/Services	3.7	4.0	2.0	0.1	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 285.1</b>	<b>\$ 429.9</b>	<b>\$ 169.7</b>	<b>\$ 176.1</b>	<b>\$ -</b>	<b>-100.0%</b>
Total Full-Time Positions	4.0	4.0	0.0	0.0	0.0	

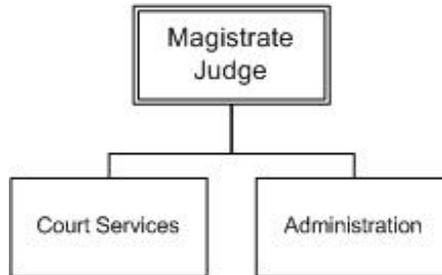


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# MAGISTRATE COURT

The department is managed by the Town’s Magistrate Judge. The Town Council appoints the Magistrate Judge.



## MISSION STATEMENT

The Magistrate Court will provide all citizens with judicial services in conformance with statutory requirements in an efficient and timely manner.

## ABOUT THE DEPARTMENT

The Magistrate Court is assigned specific duties and responsibilities under Arizona state law.

Key work performed includes:

- Provide support to the Magistrate Judge by processing all documents related to court functions.
- Perform fiduciary responsibilities by collecting and disbursing fines, fees and restitution.

## MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of Cases Filed	7,687	8,500	8,232	9,825
# of Cases Adjudicated	7,979	8,600	8,027	9,825
# of Warrants Issued: FTP	393	400	417	490
# of Warrants Issued: FTA	402	400	308	495
# of Orders of Protection/Injunctions Issued	84	106	101	125
# of DUIs	328	425	382	450
# of Misdemeanors	840	1,350	1,247	1,500



# of Civil Traffic	3,885	4,000	4,124	5,000
# of Criminal Traffic	650	700	543	750
# of Parking Citations	1,900	2,000	1,835	2,000
Restitution Paid by Defendants	\$ 3,145	\$ 4,915	\$ 6,556	\$ 5,600
Defendant Paid Jail Costs	\$ 50,436	\$ 50,000	\$ 57,802	\$ 60,000

### BUDGET and STAFFING

The Magistrate Department budget for FY2009-10 is virtually unchanged from FY2008-09, except for the consolidation of utilities and repairs and maintenance costs in the Non-Departmental budget. The Department was not impacted by the FY2008-09 budget reductions absorbed by other departments. It is anticipated that increased space will become available in FY2009-10 that should improve working conditions in the Court, although budget constraints do not allow for increased staffing.

#### GENERAL FUND BUDGET (in \$000's) - MAGISTRATE COURT

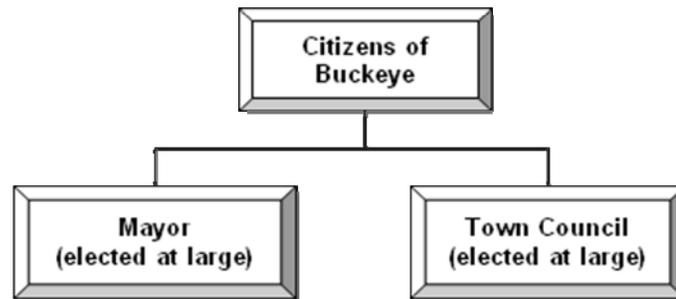
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 378.7	\$ 406.7	\$ 406.7	\$ 362.3	\$ 391.0	7.9%
Professional/Contractual Services	20.4	26.6	26.6	22.7	23.6	4.0%
Repairs/Maintenance	5.5	13.0	13.0	5.3	5.5	3.8%
Operating Expenses	25.2	29.0	29.0	22.4	5.4	-75.9%
Professional Development	2.4	3.6	3.6	3.2	2.3	-28.1%
Other Charges/Services	2.2	1.9	1.9	1.5	1.5	0.0%
Capital Outlay	0.0	4.8	4.8	1.7	1.8	5.9%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 434.4</b>	<b>\$ 485.6</b>	<b>\$ 485.6</b>	<b>\$ 419.1</b>	<b>\$ 431.1</b>	<b>2.9%</b>
Total Full-Time Positions	6.5	6.5	6.5	6.5	6.5	

#### SPECIAL REVENUE FUND BUDGET (in \$100's) - "FILL THE GAP" FUND

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Other Charges/Services	\$ -	\$ 3.9	\$ 3.9	\$ -	\$ 11.9	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 3.9</b>	<b>\$ 3.9</b>	<b>\$ -</b>	<b>\$ 11.9</b>	<b>100.0%</b>



## MAYOR AND COUNCIL



The Mayor is elected on a nonpartisan ballot to represent the entire town for a four-year term expiring in July 2012. The Mayor represents the Town in official capacities and provides leadership to the Town Council, Council administrative staff and the community at large. The Mayor and Council provide policy direction for the Town that is implemented and executed by the Town Manager. The Mayor also chairs all Town Council meetings.

The Town Council has six (6) members elected by district on a nonpartisan ballot. They are elected for a four-year staggered term. Three council seats expire June 2010 and three seats expire June 2012. The Town Council serves as the legislative and policy-making body of the government and has responsibilities for enacting Town codes, appropriating funds (adopted budget) to conduct Town business and providing policy direction to the administrative staff. Pursuant to Town Code, the Town Council appoints a Town Manager who is responsible for carrying out its established policies and administering operations. The Mayor and Town Council are also responsible for appointing citizens to the Town's sixteen advisory boards and commissions.

The Mayor and Councilors serve on a variety of boards and commissions to ensure that the Town has a "place at the table" where matters of regional significance are discussed. During FY2008-09, the Council voted to join the Regional Public Transportation Authority.

## BUDGET and STAFFING

The Mayor and Council budget for FY2009-10 is not significantly changed from the prior fiscal year. Councilors are provided a stipend of \$14,400 annually, and the Mayor receives a stipend of \$21,000. These amounts are established in law and can be changed only at the time a new Council is seated. The stipend for any elected official can not be changed during their term of office. The Mayor and each Councilor also receive a vehicle allowance to defray the costs associated with performing their elected duties.



Town of Buckeye  
 Adopted 2009-10 Budget

Department Budgets

**GENERAL FUND BUDGET (in \$000's) - MAYOR AND TOWN COUNCIL**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 240.5	\$ 250.5	\$ 250.5	\$ 229.7	\$ 258.7	12.6%
Operating Expenses	75.9	60.9	60.9	36.9	49.2	33.3%
Professional Development	29.0	41.3	41.3	41.3	25.1	-39.2%
Other Charges/Services	-	0.2	0.2	0.3	0.3	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 345.4</b>	<b>\$ 352.9</b>	<b>\$ 352.9</b>	<b>\$ 308.2</b>	<b>\$ 333.3</b>	<b>8.1%</b>
Total Full-Time Positions	1.0	1.0	1.0	1.0	1.0	



## NON-DEPARTMENTAL

A variety of costs related to the Town's operation which are not directly or readily associated with a specific department are budgeted in this "pseudo-department", which is under the direction of the Town Manager's Office. The Department does not have a director or positions, and the Town Manager must approve the use of the Non-Departmental budget line items.

Budgeted amounts are included for the cost of the contracts for the Town Attorney, Town Prosecutor and Town Engineer, as well as a variety of other operating costs such as general liability insurance, Chamber of Commerce support, dues to various organizations, and support for non-profit organizations that provide services to the public that are compatible with the Town's vision.

Non-Departmental also serves as the budgeting mechanism for the Town's operating reserve account which, depending on the legally adopted level of budget authority, may be released under limited conditions if requested or approved by the Council or Town Manager. State law allows the Town to budget for amounts encumbered in the prior fiscal year, provided those encumbrances are paid within sixty days of the close of the fiscal year.

### BUDGET

The budget in Non-Departmental can vary significantly from year to year depending on conditions anticipated at the time the budget is developed. For FY2009-10, the costs of utilities for Town facilities and repairs and maintenance for Town facilities are consolidated in Non-Departmental to provide for centralized oversight of these costs. Because the individual department budgets do not include vacancy savings as in prior fiscal years, the cost of unemployment insurance claims are included in the Non-Departmental budget. Provision is made for the anticipated costs of the spring, 2010 election. Finally, as discussed in the Resources section of this document, the Town has provided for the possible receipt of federal stimulus funding in FY2009-10. While specific opportunities known at the time this document was prepared are budgeted in specific departments, other opportunities may arise throughout the year. Non-Departmental includes \$5 million for the costs associated with the budgeted revenue of \$5 million for these unidentified opportunities, and will be spent only after such funds may be received.

GENERAL FUND BUDGET (in \$000's) - NON-DEPARTMENTAL							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Professional/Contractual Services	\$ 6,724.1	\$ 8,720.0	\$ 5,470.0	\$ 2,828.5	\$ 4,481.0	58.4%	
Repairs/Maintenance	31.9	75.0	50.0	40.2	188.0	367.7%	
Operating Expenses	112.5	145.0	95.0	43.6	464.0	964.2%	
Professional Development	38.0	95.0	20.0	20.0	10.0	-50.0%	
Other Charges/Services	1,691.8	2,695.6	2,047.6	2,018.9	6,787.1	236.2%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,598.3</b>	<b>\$ 11,730.6</b>	<b>\$ 7,682.6</b>	<b>\$ 4,951.2</b>	<b>\$ 11,930.1</b>	<b>141.0%</b>	



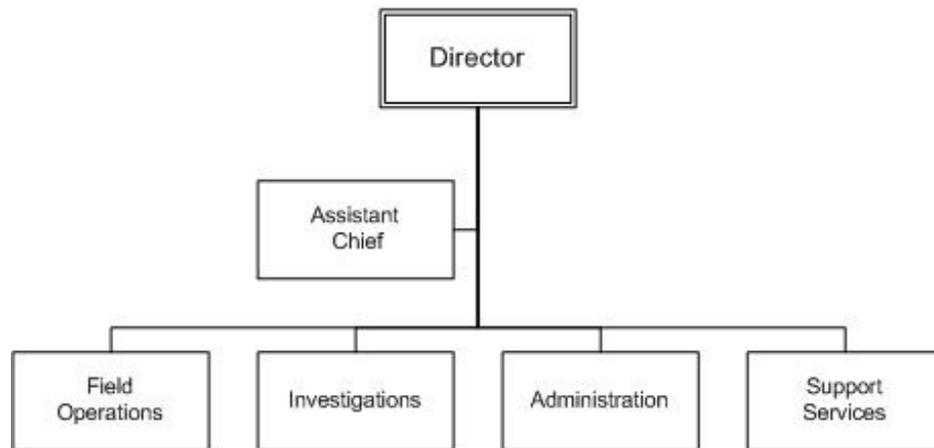
**FY2009-10 NON-DEPARTMENT ADOPTED BUDGET DETAIL (in \$100's)**

	<b>FY07-08 Final</b>	<b>FY08-09 Adopted</b>	<b>FY08-09 Est Final</b>	<b>FY09-10 Adopted</b>
<b>Professional/Contractual Services</b>				
Town Attorney	\$ 1,263.0	\$ 1,400.0	\$ 492.2	\$ 750.0
Town Engineer	3,140.3	4,500.0	1,916.4	2,936.0
Town Prosecutor	30.0	120.0	120.0	150.0
Other Professional Fees	2,290.8	2,700.0	300.0	645.0
<b>Total Professional/Contractual Services</b>	<b>6,724.1</b>	<b>8,720.0</b>	<b>2,828.6</b>	<b>4,481.0</b>
<b>Repairs &amp; Maintenance</b>				
Town/County Repairs & Maintenance	31.9	75.0	40.2	188.0
<b>Operating Supplies/ Equipment</b>				
Utilities	3.5	0.0	0.3	360.0
Election Expenses	46.2	19.0	0.0	48.0
Other Operating Supplies/Equipment	62.8	126.0	43.3	56.0
<b>Total Operating Supplies/Equipment</b>	<b>112.5</b>	<b>145.0</b>	<b>43.6</b>	<b>464.0</b>
<b>Professional Development</b>				
City-Wide Training Programs	0.0	75.0	0.0	0.0
Tuition Reimbursement Program	38.0	20.0	20.0	10.0
<b>Total Professional Development</b>	<b>38.0</b>	<b>95.0</b>	<b>20.0</b>	<b>10.0</b>
<b>Other Charges/ Services</b>				
Uniservice	11.0	12.0	38.9	40.0
DES Claims Reimbursement	0.0	0.0	218.4	99.9
Cassell Support	18.0	0.0	0.0	0.0
Central Arizona Project	4.6	20.0	20.0	20.0
League of Arizona Cities Dues	13.7	13.7	16.4	16.3
Maricopa Association of Governments Dues	1.4	6.6	6.6	3.5
Regional Public Transportation Authority	0.0	0.0	0.0	48.4
Insurance & Bonds	430.7	600.0	600.0	600.0
Pool of Operating & Capital	0.0	1,480.8	662.4	349.0
Not-For-Profit Organization Support	72.0	72.0	64.0	60.0
Bank Charges	0.0	0.0	92.0	90.0
Bad Debt Expense	76.0	0.0	30.9	30.0
Allowance for Doubtful Accounts	612.3	0.0	0.0	0.0
Risk Management Pool	156.7	180.0	180.0	180.0
Transwestern Pipeline	0.0	70.5	0.0	70.5
Chamber of Commerce Support Program	78.0	78.0	78.0	75.0
Annex, Acquisition Flood Control	200.0	0.0	0.0	0.0
Old Complex Expenses	17.4	22.0	11.3	15.0
Compensation Study Reserve	0.0	140.0	0.0	0.0
FY09-10 Stimulus Grant Expenses	0.0	0.0	0.0	5,000.0
<b>Total Other Charges/ Services</b>	<b>1,691.8</b>	<b>2,695.6</b>	<b>2,018.9</b>	<b>6,697.6</b>
<b>Reserve for Prior Year Encumbrances</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>89.4</b>
<b>TOTAL</b>	<b>\$ 8,598.3</b>	<b>\$ 11,730.6</b>	<b>\$ 4,951.3</b>	<b>\$ 11,930.0</b>



## POLICE

The department is managed by the Police Chief. The Chief is appointed by the Town Manager.



### MISSION STATEMENT

Always ready, professional and committed to the people we serve!

### ABOUT THE DEPARTMENT

Four bureaus currently function within the Police Department. Functions within each of those bureaus include:

- ✓ Field Operations Bureau includes Patrol Operations, Special Weapons and Tactics (SWAT), and School Resource Officers.
- ✓ Investigations Bureau includes Criminal Investigations (Detectives), Street Crimes Unit, Homeland Security, and Property/Evidence.
- ✓ Administrative Bureau includes Communications, Records, Special Details and Training.
- ✓ Support Services Bureau includes Community Partnership, Public Information, Volunteer Reserve, and Citizen Police Academy.



Key work performed includes:

- Provide uniformed police officer patrol services throughout the Town.
- Provide uniformed police first response to calls for service, special enforcement, prisoner transports and mutual aid resources to other law enforcement and fire department organizations.
- Participate in West Side DUI Task Force and DEA Task Force initiatives.
- Provide staffing for the regional Advocacy Center, a joint venture with Avondale and Goodyear, where multi-disciplinary teams work collaboratively to investigate, manage and prosecute cases of child abuse, domestic violence and sexual assault/ abuse.
- Transport prisoners to the Maricopa County Correctional Facility.
- Respond to, or coordinate response to, animal control complaints.
- Engage Town neighborhoods and communities in community policing initiatives.
- Conduct criminal and background investigations.
- Provide programs that aim to interdict gang and drug activity.
- Maintain required records and respond to requests for records.
- Conduct internal affairs inquiries as needed.

All activities are supported by the Values of Buckeye Police:

**T**rust **R**espect **A**ccountability **I**ntegrity **T**eamwork **S**ervice

**MEASURES OF INTEREST**

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of UCR Part 1 Crimes:				
--Aggravated Assault	20	N/A	39	N/A
--Rape	7	N/A	3	N/A
--Homicide	5	N/A	2	N/A
--Robbery	8	N/A	14	N/A
--Burglary	486	N/A	379	N/A
--Theft	1,009	N/A	825	N/A
--Motor Vehicle Theft	147	N/A	130	N/A
--Arson	3	N/A	2	N/A



Department Budgets

Response Time for Priority One Calls (in Minutes)	8:31	6:00	7:44	7:00
# of Calls for Service:				
--Beat 1	4,517	5,400	4,627	5,400
--Beat 2	4,517	4,800	4,234	4,800
--Beat 3	5,002	5,600	4,696	5,600
--Beat 4	1,819	4,600	3,978	4,600
--Beat 5	1,992	1,000	858	1,000
--Beat 6	347	600	494	600
--Out of Jurisdiction	647	600	474	600
# of DUI Arrests	304	N/A	328	N/A
# of DUI Arrests by Traffic Unit	N/A	N/A	33	50
# of Traffic Citations	2,833	N/A	3,281	N/A
# of Traffic Citations by Traffic Unit	N/A	N/A	270	2,600
# of Parking Citations	2,482	N/A	1,835	N/A
# of Cases Investigated at Advocacy Center	26	230	235	250
# of Neighborhood Watches	45	50	54	50
# of Community Presentations/ Events	100	125	157	125

**BUDGET and STAFFING**

The Police Department staffing budget was increased by the addition of an assistant police chief position during FY2008-09, which is carried forward into FY2009-10. The Department routinely makes changes in job classifications and assignments to meet the ever-changing needs of our Town, while staying within their staffing budget. The Police Department budget for overtime was increased by \$100,000 during FY2008-09; this amount is retained in the FY2009-10 budget for a total overtime budget of \$440,000 to meet community and staffing needs. Vacant positions were deleted in the November, 2008 reorganization and the FY2009-10 budget reflects streamlining of the command structure and reorganization of the support structure.

The Police Department budget anticipates substantially increased funding through special revenue funds for FY2009-10. This funding is expected to reduce the General Fund budget for salaries and benefits, while also providing funding for additional programs and capital needs. During FY2008-09, the Police Department assigned staff to actively seek out grant, stimulus and other funding opportunities and has developed a strong network which provides access to shared-funding.

A new special revenue fund is budgeted for FY2009-10 to reflect the operations of the state-mandated towing and impound activities.



Town of Buckeye  
Adopted 2009-10 Budget

Department Budgets

**GENERAL FUND BUDGET (in \$000's) - POLICE DEPARTMENT**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 8,145.5	\$ 8,597.0	\$ 8,463.5	\$ 8,446.0	\$ 8,134.8	-3.7%
Professional/Contractual Services	392.3	307.5	305.5	362.2	370.5	2.3%
Repairs/Maintenance	152.4	168.0	168.0	168.0	168.0	0.0%
Operating Expenses	763.4	750.2	676.4	652.3	606.1	-7.1%
Professional Development	68.5	59.3	56.3	56.2	56.4	0.4%
Other Charges/Services	325.2	258.7	253.2	255.6	197.7	-22.7%
Capital Outlay	90.7	89.2	60.2	48.5	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,938.0</b>	<b>\$ 10,229.9</b>	<b>\$ 9,983.1</b>	<b>\$ 9,988.8</b>	<b>\$ 9,533.5</b>	<b>-4.6%</b>
Total Full-Time Positions	105.0	105.0	99.0	95.0	95.0	

**SPECIAL REVENUE FUND BUDGET (in \$000's) - RICO FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ -	\$ -	\$ 33.5	\$ 33.5	\$ 35.0	4.5%
Operating Supplies/Equipment	0.0	0.0	0.0	0.0	230.0	100.0%
Other Charges/Services	55.3	800.0	566.5	492.7	192.5	-60.9%
Capital Outlay	0.0	0.0	200.0	200.0	1,900.0	850.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55.3</b>	<b>\$ 800.0</b>	<b>\$ 800.0</b>	<b>\$ 726.2</b>	<b>\$ 2,357.5</b>	<b>224.6%</b>

**SPECIAL REVENUE FUND BUDGET (in \$000's) - VALUE Kids FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Operating Supplies/Equipment	\$ -	\$ -	\$ -	\$ 0.1	\$ 1.8	1700.0%
Other Charges/Services	0.0	17.2	17.2	1.3	0.0	-100.0%
Program Reserves	0.0	0.0	0.0	0.0	15.5	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 17.2</b>	<b>\$ 17.2</b>	<b>\$ 1.4</b>	<b>\$ 17.3</b>	<b>1135.7%</b>

**SPECIAL REVENUE FUND BUDGET (in \$000's) - BUCKEYE EXPLORER**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Operating Supplies/Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10.3	100.0%
Other Charges/Services	0.0	10.3	10.3	0.0	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 10.3</b>	<b>\$ 10.3</b>	<b>\$ -</b>	<b>\$ 10.3</b>	<b>100.0%</b>



**SPECIAL REVENUE FUND BUDGET (in \$000's) - POLICE DEPARTMENT GRANTS**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel & Benefits	\$ 1.9	\$ 24.2	\$ 24.2	\$ 53.2	\$ 724.9	1262.6%
Operating Supplies/Equipment	7.1	58.0	58.0	4.1	2.0	-51.2%
Other Charges/Services	0.0	383.9	383.9	8.6	1,204.2	13902.3%
Capital Outlay	0.0	109.3	109.3	50.0	500.0	900.0%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 9.0</u>	<u>\$ 575.4</u>	<u>\$ 575.4</u>	<u>\$ 115.9</u>	<u>\$ 2,431.1</u>	<u>1997.6%</u>

**SPECIAL REVENUE FUND BUDGET (in \$000's) - 3511 TOWING/IMPOUND FUND**

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel & Benefits	\$ -	\$ -	\$ -	\$ 15.2	\$ 59.5	291.4%
Professional & Contractual Services	0.0	0.0	0.0	21.0	85.0	304.8%
Operating Supplies/Equipment	0.0	0.0	0.0	3.8	15.5	307.9%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40.0</u>	<u>\$ 160.0</u>	<u>300.0%</u>

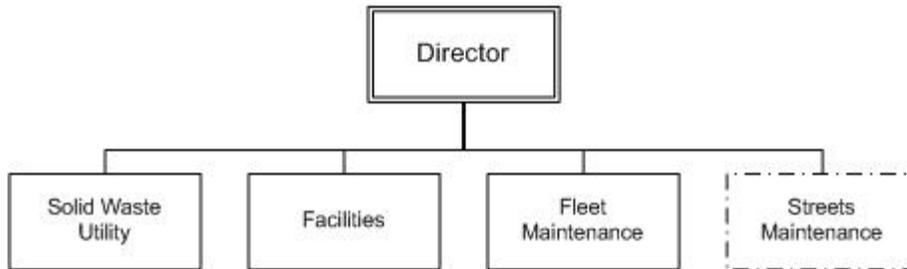


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## PUBLIC WORKS

The department is managed by the Public Works Director. The Director is appointed by the Town Manager. The Public Works Director is also responsible for management of the Solid Waste Utility enterprise and the Aviation enterprise.



Note: Dotted line indicates a Special Revenue Fund.

### MISSION STATEMENT

The mission of the Public Works Department is to provide quality facilities infrastructure management, facilities maintenance, and air and storm water quality compliance in an efficient and responsive manner while being good stewards of the Town's resources.

### ABOUT THE DEPARTMENT

For FY2009-10, the Public Works Department will deliver services through two divisions and one specially designated Special Revenue Fund: Administration and Facilities Management, Fleet Management and the Highway Users Road Fund (HURF) Special Revenue Fund. Public Works also has administrative responsibility for three additional special revenue funds.

Activities include:

- ✓ Administration and Facilities Management is responsible for traffic control plan approval for all construction in Town rights-of-way, review of transportation studies, conducting warrant studies for traffic signal lights and stop signs, as well as other traffic studies in compliance with Arizona laws and the Manual of Uniform Traffic Control Devices, rights of way, street and building signs and markings, and streets maintenance. This division will also administer ten Street Lighting Improvement Districts (SLIDs) which will become active in FY2009-10. Applications for the creation of SLIDs and Maintenance Improvement Districts (MIDs) are handled by this division. Administration and Facilities Management is also responsible for facilities maintenance and management and custodial services for Town occupied buildings.



- ✓ Fleet Management maintains the Town's fleet of vehicles and motorized equipment, performing routine preventive maintenance and emission inspections on a regular basis. They also coordinate service and maintenance provided under warranties.
- ✓ The Highway Users Road Fund (HURF) is funded by distributions from the State of Arizona and is required to be budgeted and accounted for as a Special Revenue Fund under State law. The Public Works Director is responsible for managing the activities performed through this fund, which includes construction, reconstruction, maintenance, repair and roadside development of Town roads, streets and bridges, installation and maintenance of street lights, signs and markings, and traffic signal repair, construction, maintenance and analysis.

Key work performed includes:

- Maintain Town streets, roads, bridges, traffic control devices and rights-of-way.
- Review and approve all traffic control plans (TCPs) for all construction in Town rights-of-way.
- Review all transportation-related master plans, studies and/ or analysis related to Town rights-of-way.
- Direct the analysis, recommendations and implementation of traffic control devices in all Town rights-of-way.
- Ensure the Town is in compliance with Town, County, State and Federal requirements relating to air quality and storm water quality.
- Maintain and operate, or provide for the operation of, street lights throughout the Town.
- Ensure that all Town occupied buildings and facilities are maintained in clean and sanitary conditions.
- Maintain the Town's fleet of vehicles and motorized equipment to ensure they are in good operational condition and available as needed to the operating departments.
- Administer SLIDs and MIDs created to ensure that street lighting and maintenance in established communities are maintained to community standards.
- Provide clear, accurate signage on Town streets and buildings.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
Square Footage of Town Buildings Maintained	106,270	112,670	112,670	173,270
# of Facilities Maintenance Calls	130	500	807	850
# of Vehicles/ Equipment Maintained by Fleet	180	266	283	285



Department Budgets

# of Preventive Maintenance Services (includes Emission Inspections and ADOT Inspections)	751	787	912	1,000
# of Fleet Repairs for Unscheduled Repairs	2,224	2,296	2,899	3,500
# of Fleet Repairs Found During PM Service	N/A	N/A	688	750
# of Streetlights Maintained	6,362	7,000	6,969	7,000
# of SLIDs Administered	N/A	N/A	0	10
# of Traffic Signals (Stop Lights)	6	7	6	9
# of Regulatory Street Signs and Road Markings	28,824	35,000	35,030	40,000
# of Signs or Markings Replaced	N/A	575	416	450
# of Miles of Streets for PM10 Sweeping Compliance	350	425	448	550
# of Miles of Streets Crack Sealed	N/A	11	10	16
# of Miles of Streets Slurry Sealed	N/A	7	6.5	8
# of Miles of Streets Fog Sealed	N/A	9	0	26
# of Miles of Streets Milled and Paved	1.4	2.4	.4	1.0
# of Miles of Alleyways PM10 Dust Abated	N/A	1	.5	1.0
# of Linear Feet of Sidewalk/ ADA Repairs	N/A	200	140	100

**BUDGET and STAFFING**

There are several significant changes in the financial and staffing budgets for the Public Works Department for FY2009-10. During FY2008-09, the Utilities Division, which included the water and sewer utility enterprise funds, was moved under the management of the Water Resources Director. For FY2009-10, these enterprise activities are budgeted and accounted for as stand-alone enterprise activities. Even though it is not an enterprise activity at this time, the Irrigation Division is also budgeted and accounted for under the Water Resources Director for FY2009-10. The Aviation Division was classified as an enterprise activity in the FY2008-09 budget within the Public Works Department, but is budgeted and accounted for as a stand-alone enterprise activity for FY2009-10. The Town's solid waste contract was initially budgeted in Non-Departmental for FY2008-09, but was properly changed by Council action to an enterprise activity. The Public Works Director manages these two enterprise activities. In addition, with the slow down in Town construction projects in response to the slow down in the economy, the Construction and Procurement Division lost several positions during the November, 2008 reduction-in-force and is budgeted in the Finance Department for FY2009-10.

Anticipated reductions in state distributions for HURF are expected to result in reduced service levels Town-wide.

During FY2008-09, the Town entered into an inter-governmental agreement (IGA) with the Arizona Department of Transportation (ADOT) for the construction of certain frontage roads along I-10. That project will continue into FY2009-10 and is budgeted in the MAG/ADOT Projects special revenue fund. The Public Works Department has also applied for stimulus/recovery act funding for several local road projects. Capital expenditures associated with the Town's dust control (PM-10) compliance program are budgeted in the CIP Road Projects special revenue fund.



Town of Buckeye  
Adopted 2009-10 Budget

Department Budgets

GENERAL FUND BUDGET (in \$000's) - PUBLIC WORKS DEPARTMENT (ALL DIVISIONS)						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 2,905.1	\$ 3,137.6	\$ 2,430.7	\$ 2,166.0	\$ 1,179.7	-45.5%
Professional/Contractual Services	266.9	90.7	58.5	48.4	39.0	-19.4%
Repairs/Maintenance	0.0	34.3	0.0	0.0	0.0	0.0%
Operating Expenses	477.8	561.0	515.5	515.5	431.2	-16.4%
Professional Development	67.9	36.6	22.1	26.2	14.8	-43.5%
Other Charges/Services	0.9	6.4	2.8	0.4	0.2	-50.0%
Capital Outlay	112.2	0.0	0.0	0.0	0.0	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,830.8</b>	<b>\$ 3,866.6</b>	<b>\$ 3,029.6</b>	<b>\$ 2,756.5</b>	<b>\$ 1,664.9</b>	<b>-39.6%</b>
Total Full-Time Positions	N/A	73.0	26.4	18.0	18.0	

SPECIAL REVENUE FUND BUDGET (in \$000's) - HIGHWAY USERS REVENUES FUND (HURF)						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 811.9	\$ 878.4	\$ 878.4	\$ 902.1	\$ 841.8	-6.7%
Professional/Contractual Services	25.7	20.0	20.0	7.7	10.0	29.9%
Repairs/Maintenance	87.6	75.0	75.0	154.0	227.0	47.4%
Operating Expenses	1,215.3	993.1	993.1	964.0	906.3	-6.0%
Professional Development	13.3	5.0	5.0	5.0	4.5	-10.0%
Other Charges/Services	0.0	1,387.0	1,387.0	0.0	0.0	0.0%
Capital Outlay	71.5	346.0	346.0	46.1	445.2	865.7%
Program Reserve	394.9	537.3	537.3	0.0	381.4	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,620.2</b>	<b>\$ 4,241.8</b>	<b>\$ 4,241.8</b>	<b>\$ 2,078.9</b>	<b>\$ 2,816.2</b>	<b>35.5%</b>
Total Full-Time Positions	N/A	16.0	19.0	19.0	15.0	

SPECIAL REVENUE FUND BUDGET (in \$000's) - MAG/ADOT PROJECTS FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Capital Outlay	\$ 65.2	\$ 538.8	\$ 538.8	\$ 1,203.1	\$ 4,024.9	234.5%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 65.2</b>	<b>\$ 538.8</b>	<b>\$ 538.8</b>	<b>\$ 1,203.1</b>	<b>\$ 4,024.9</b>	<b>234.5%</b>

SPECIAL REVENUE FUND BUDGET (in \$000's) - STREETS IMPROVEMENT FUND						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Professional/Contractual Services	\$ 54.2	\$ 17.6	\$ 17.6	\$ 17.6	\$ 19.5	10.8%
Other Charges/Services	13.1	50.0	50.0	0.0	0.0	0.0%
Capital Outlay	182.9	4,812.2	4,812.2	0.0	0.0	0.0%
Program Reserve	0.0	0.0	0.0	0.0	3,420.9	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 250.2</b>	<b>\$ 4,879.8</b>	<b>\$ 4,879.8</b>	<b>\$ 17.6</b>	<b>\$ 3,440.4</b>	<b>19447.7%</b>



SPECIAL REVENUE FUND BUDGET (in \$000's) - ROADWAY CONSTRUCTION FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Capital Outlay	\$ 706.9	\$ 11,527.2	\$ 10,922.6	\$ 3,480.8	\$ 1,736.9		-50.1%
Program Reserves - I-10	0.0	0.0	0.0	0.0	4,599.1		100.0%
Program Reserves - Local Roads	0.0	0.0	0.0	0.0	882.2		100.0%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 706.9</u>	<u>\$ 11,527.2</u>	<u>\$ 10,922.6</u>	<u>\$ 3,480.8</u>	<u>\$ 7,218.2</u>		<u>107.4%</u>



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## TOWN CLERK

For fiscal year 2009-10, the Office of the Town Clerk is eliminated as a stand-alone department with those functions being absorbed into the Programs Division of the Office of the Town Manager. In compliance with state law, the Town has a designated Town Clerk, appointed by the Town Manager.

## BUDGET and STAFFING

<b>GENERAL FUND BUDGET (in \$000's) - TOWN CLERK</b>						
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ 400.7	\$ 497.8	\$ 368.9	\$ 367.5	-	-100.0%
Professional/Contractual Services	30.6	45.0	45.0	45.0	0.0	-100.0%
Operating Expenses	50.0	42.8	40.8	12.1	0.0	-100.0%
Professional Development	2.2	5.0	5.0	3.5	0.0	-100.0%
Other Charges/Services	26.5	60.6	35.5	13.4	0.0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 510.0</b>	<b>\$ 651.2</b>	<b>\$ 495.2</b>	<b>\$ 441.5</b>	<b>-</b>	<b>-100.0%</b>
Total Full-Time Positions	7.0	7.0	3.0	2.0	0.0	

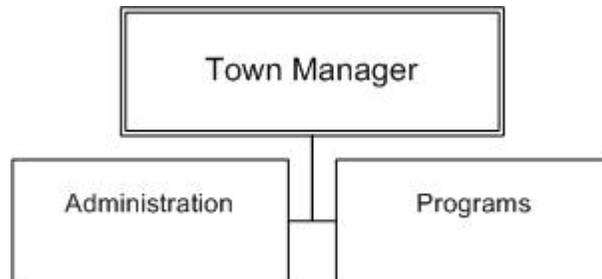


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## TOWN MANAGER

The Town Manager is appointed by the Town Council. The Assistant Town Manager is appointed by the Town Manager.



### MISSION STATEMENT

The mission of the Town Manager's Office is to provide professional administration of the policies and objectives established by the Mayor and Town Council, develop alternative solutions to community issues for Mayor and Town Council consideration and plan programs that meet future public needs, while exercising general oversight and assistance to Town departments to ensure achievement of their departmental objectives and the objectives of Town government as a whole.

### ABOUT THE DEPARTMENT

The Town Manager is the chief administrative officer of the Town. The Town Manager provides guidance and direction for the development and implementation of Town-wide policies and procedures, maintains custodial stewardship of the Town's resources and oversees the Town's day-to-day operations, with the assistance of the Assistant Town Manager. Town Manager functions and responsibilities are conducted in two separate divisions: Administration and Programs. Staff in the Administration Division includes the Town Manager, Assistant Town Manager, Public Information Officer, Assistant to the Town Manager, and Executive Assistant. Staff in the Programs Division supports the Town's functions related to inter-governmental relations, economic development, records management and includes the Town Clerk.

Key work performed includes:

- Serve as the primary or initial liaison with developers, investors and businesses seeking commercial opportunities in the Town of Buckeye.
- Serve as an appointed member or delegate on inter-governmental boards and committees, as appropriate.



- Initiate or participate in outreach and education efforts with the media and the public.
- Coordinate the activities of the Town's appointed boards and commissions.
- Meet regularly with the Mayor and members of the Town Council to keep them advised of issues and concerns facing the Town.
- Coordinate responses to public records request.
- Maintain all public records and public documents as prescribed by State statutes.
- Provide direction and oversight to all departments where the director is appointed by the Town Manager.
- Monitor and administer the Non-Departmental budget.
- Facilitate a presence with Federal and State elected officials for the Mayor and Town Council.
- Promote the interests of the Town by monitoring Federal and State legislative initiatives and proposing legislative initiatives on behalf of the Town that will support its vision and needs for the future.
- Cultivate strategic partnerships and serve as the liaison for the Town to local, regional, state and federal agencies and advocate on behalf of the Town.
- Conduct all municipal, special and community facilities district elections in conformance with State law and regulations.
- Prepare agendas and minutes for all public meetings, and post them electronically.
- Assist departments in complying with open meetings requirements.

For FY2009-10, staff in the Office of the Town Manager, Programs Division, will also participate in several initiatives to ensure that the 2010 national census correctly measures and reflects the Town's population. Because many federal and state funding distributions are based on population, this is an important effort.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of Public Record Requests Processed	710	2,550	1,203	1,250
# of Media Inquiries Responded To	1,550	1,500	750	1,500
# of Press Releases Issued	275	250	197	250
# of Inquiries from Site Selection Professionals	101	100	95	100
# of Area Fact Books Distributed (Hard Copy, CD, Web)	2,962	2,000	2,862	2,000



Department Budgets

# of Newsletters Distributed to Residents	80,000	80,000	82,000	85,000
# of Registered Voters in Town	10,722	17,100	15,500	19,000
# of Passport Applications Processed with No Errors	697	750	969	N/A
# of Telephone Calls to Main Town Phone Number	N/A	N/A	N/A	34,800

**BUDGET and STAFFING**

There are significant changes in the Town Manager's financial and staffing budget for FY2009-10 as the result of reorganizations during FY2008-09 to streamline operations and reduce operating costs. Functions and activities from the stand-alone Inter-Governmental Affairs and Economic Development Departments and Office of the Town Clerk have been consolidated in the Programs Division of the Office of the Town Manager. Because Homeland Security grants provide funding for activities in several departments, that special revenue fund is associated with the Town Manager department.

GENERAL FUND BUDGET (in \$000's) - TOWN MANAGER (ALL DIVISIONS)							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 813.9	\$ 685.5	\$ 828.9	\$ 576.4	\$ 1,247.9	116.5%	
Professional/Contractual Services	33.7	70.0	70.0	70.0	110.5	57.9%	
Operating Expenses	58.6	97.1	87.8	49.7	105.1	111.5%	
Professional Development	30.0	25.6	20.5	27.2	65.9	142.3%	
Other Charges/Services	9.5	35.3	16.0	8.3	40.8	391.6%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 945.7</b>	<b>\$ 913.5</b>	<b>\$ 1,023.2</b>	<b>\$ 731.6</b>	<b>\$ 1,570.2</b>	<b>114.6%</b>	
Total Full-Time Positions	6.0	6.0	11.0	11.0	13.0		

SPECIAL REVENUE FUND BUDGET (in \$000's) - ECONOMIC DEVELOPMENT GRANT FUNDS (2)							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Other Charges/Services	\$ -	\$ 564.9	\$ 500.0	\$ 2.0	\$ 5.0	150.0%	
Contingent on Grant Funds	0.0	550.0	550.0	0.0	50.0	100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 1,114.9</b>	<b>\$ 1,050.0</b>	<b>\$ 2.0</b>	<b>\$ 55.0</b>	<b>2650.0%</b>	

SPECIAL REVENUE FUND BUDGET (in \$000's) - HOMELAND SECURITY GRANT FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Other Charges/Services	\$ 1.8	\$ 58.0	\$ 58.0	\$ 7.4	\$ 42.8	478.4%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1.8</b>	<b>\$ 58.0</b>	<b>\$ 58.0</b>	<b>\$ 7.4</b>	<b>\$ 42.8</b>	<b>478.4%</b>	

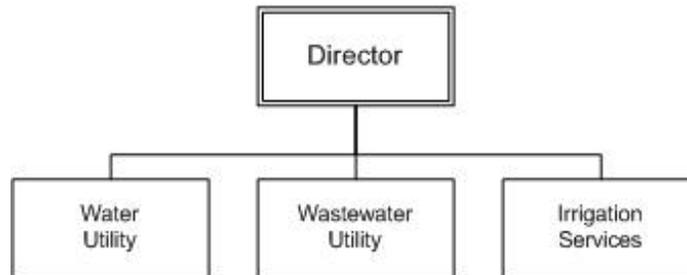


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## WATER RESOURCES

The Water Resources Department, which includes the water utility enterprise, the waste water (sewer) enterprise, and the irrigation division, is managed by the Director of Water Resources. The Director of Water Resources is appointed by the Town Manager.



### MISSION STATEMENT

The mission of the Town of Buckeye Water Resources Department is to provide a safe, reliable and sustainable water supply to the residents and businesses of the Town through conservation, planning and the responsible management of infrastructure and available water resources. The Department also ensures public health and safety through the proper handling and treatment of waste water generated within the Town and the responsible management and use of recycled water.

### ABOUT THE DEPARTMENT

The Water Utility enterprise is responsible for water production, treatment, distribution and systems operations and maintenance in compliance with all Federal and State laws and regulations. The Utility also ensures water conservation and that operations are in environmental regulatory compliance. The Waste Water (Sewer) Utility enterprise is responsible for waste water treatment and recycled water systems operations in compliance with all Federal and State laws and regulations and ensures that operations are in environmental regulatory compliance. Utility customer service and billing for all three enterprise utilities are handled within a single business unit for payroll purposes, but the cost of that function is prorated among the Water Utility, the Waste Water Utility and the Solid Waste Utility for budgeting purposes. The Irrigation Division provides flood irrigation services.

Key work performed includes:

- Provide a safe, reliable water supply to all residents and businesses in Buckeye.



- Ensure that the Town is in regulatory and environmental compliance with respect to its water supply.
- Lead efforts to obtain 100-year water supply designation for the Town.
- Plan for future water needs and distribution systems throughout the Town.
- Provide a safe, reliable system for handling and treatment of waste water (sewer) to all residents and businesses in Buckeye.
- Ensure that the Town is in regulatory and environmental compliance with respect to the handling and treatment of waste water.
- Plan for future waste water (sewer) needs and treatment systems throughout the Town.
- Provide quality customer service to the users of the water and waste water system.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
Miles of Water Distribution Lines Maintained	163	165	166	167
Average # of Residential Water Customers Billed Monthly	9,288	10,300	9,497	9,800
Average # of Commercial Water Customers Billed Monthly	291	320	284	294
Number of Water Wells in Service	14	17	16	19
Gallons of Water Withdrawn (in Millions)	1,590	1,580	1,423	1,570
Number of Water Treatment Facilities	1	1	1	2
Gallons of Water Treated (in Millions)	852	852	823	850
Number of Water Booster/Storage Facilities in Operation	6	6	6	6
Average # of Residential Sewer Customers Billed Monthly	8,883	9,000	9,189	9,700
Average # of Commercial Sewer Customers Billed Monthly	246	250	245	252
# of Waste Water Treatment Facilities in Operation	4	4	4	4
Million Gallon per Day (MGD) Sewer Capacity Available	6.4	6.4	8.8	8.8
Total MGD Treated	2.2	2.4	2.35	2.6
Tons of Biosolids Removed	230	270	270	285
# of Lift/ Pump Stations in Operation	2	3	3	3
Recycled Water Systems in Operation	1	1	3	3
Gallons of Recycled Water Delivered (in Millions)	150	160	251	325



**BUDGET and STAFFING**

The financial and staffing budget for the Water Resources Department is relatively unchanged from FY2008-09 with the exception of the addition of the position of Director of Water Resources, which is carried forward into the FY2009-10 budget. The position is handled within a single business unit for payroll purposes, but the cost of that function is prorated between the Water Utility and the Waste Water Utility for budgeting purposes. In prior fiscal years, the Water Utility enterprise, the Waste Water (Sewer) enterprise, and the Irrigation Division were budgeted within the Public Works Department. These functions are now included in the Water Resources Department to provide focus and transparency in budgeting and administration for these crucial services.

During FY2008-09, the Waste Water Enterprise applied for up to \$33 million in funding through WIFA for sewer system improvements and expansion. The results of the application review process are not expected to be known until at least the first quarter of FY2009-10, but the FY2009-10 budget provides for expenditure of those funds if they are awarded in whole or in part.

WATER UTILITY ENTERPRISE FUND BUDGET (in \$000's)							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 789.1	\$ 1,165.8	\$ 1,263.7	\$ 923.4	\$ 1,423.9	54.2%	
Professional/Contractual Services	655.1	722.0	822.0	344.8	568.0	64.7%	
Repairs/Maintenance	515.4	761.9	561.9	381.9	530.7	39.0%	
Operating Expenses	766.6	770.9	870.9	761.5	950.6	24.8%	
Professional Development	24.1	23.2	23.2	7.9	10.0	26.6%	
Other Charges/Services	4,395.0	819.7	819.7	666.5	731.8	9.8%	
Capital Outlay	(29.0)	23.7	23.7	23.6	0.0	-100.0%	
Debt Service	129.4	243.0	243.0	243.0	243.0	0.0%	
Transfers	988.1	988.1	988.1	988.1	988.1	0.0%	
Contingencies	0.0	5,374.9	5,374.9	0.0	5,627.8	100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,233.8</b>	<b>\$ 10,893.2</b>	<b>\$ 10,991.1</b>	<b>\$ 4,340.7</b>	<b>\$ 11,073.9</b>	<b>155.1%</b>	
Total Full-Time Positions	N/A	N/A	20.80	20.80	20.80		

WASTE WATER (SEWER) UTILITY ENTERPRISE FUND BUDGET (in \$000's)							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 663.9	\$ 1,083.7	\$ 1,075.7	\$ 1,053.9	\$ 856.8	-18.7%	
Professional/Contractual Services	193.8	210.0	210.0	161.2	192.0	19.1%	
Repairs/Maintenance	71.2	113.0	113.0	91.0	120.0	31.9%	
Operating Expenses	534.2	676.2	676.2	517.3	578.9	11.9%	
Professional Development	4.2	5.3	5.3	5.3	5.2	-1.9%	
Other Charges/Services	5,855.3	2,158.0	2,158.0	1,889.9	2,151.9	13.9%	
Transfer for Debt Service	71.6	71.6	71.6	71.6	71.7	0.1%	
Capital Outlay	39.8	0.0	0.0	0.0	33,000.0	100.0%	
Contingencies	0.0	899.2	899.2	0.0	1,198.0	100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,434.0</b>	<b>\$ 5,217.0</b>	<b>\$ 5,209.0</b>	<b>\$ 3,790.2</b>	<b>\$ 38,174.5</b>	<b>907.2%</b>	
Total Full-Time Positions	N/A	N/A	11.80	11.80	11.80		



Town of Buckeye  
Adopted 2009-10 Budget

Department Budgets

GENERAL FUND BUDGET (in \$000s) - IRRIGATION DIVISION							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ 231.6	\$ 250.0	\$ 227.0	\$ 217.5	\$ 197.2	-9.3%	
Operating Expenses	91.9	90.4	89.4	65.0	72.5	11.5%	
Professional Development	0.8	0.5	0.5	0.2	0.2	0.0%	
Other Charges/Services	0.0	0.3	0.3	0.0	0.0	0.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 324.3</b>	<b>\$ 341.2</b>	<b>\$ 317.2</b>	<b>\$ 282.7</b>	<b>\$ 269.9</b>	<b>-4.5%</b>	
Total Full-Time Positions	N/A	4.0	3.0	3.0	3.0		

SPECIAL REVENUE FUND BUDGET (in \$000s) - SUNDANCE WATER RECHARGE FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Capital Outlay	\$ (5.9)	\$ 677.7	\$ 677.7	\$ -	\$ 682.4	100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ (5.9)</b>	<b>\$ 677.7</b>	<b>\$ 677.7</b>	<b>\$ -</b>	<b>\$ 682.4</b>	<b>100.0%</b>	



## **SOLID WASTE (GARBAGE/REFUSE)**

The Solid Waste (Garbage/Refuse) Utility enterprise is managed on a day-to-day basis by the Solid Waste Coordinator, who reports directly to the Public Works Director, who is appointed by the Town Manager.

### **MISSION STATEMENT**

The mission of the Solid Waste (Garbage/Refuse) Utility enterprise is to implement a Town-wide solid waste management plan, including all residential and commercial refuse and recycling collection and disposal, that will achieve the State and County's requirements for public health and environmentally-friendly solid waste management.

### **ABOUT THE ENTERPRISE**

The Solid Waste Division was established as an enterprise activity by Council action during FY2008-09 (Resolution No. 115-08), which carries forward into this fiscal year. With the approval of the Town's Solid Waste Variance Plan, which included the implementation of a Town-wide recycling program in December, 2008, it became necessary to create a Solid Waste Coordinator position. The Solid Waste coordinator must also manage the solid waste contract which requires a contractor to collect and properly process and/ or dispose of all solid wastes and recyclable material generated with the Town of Buckeye.

The Solid Waste enterprise must provide a variety of programs and services designed to encourage waste reduction, recycling and long-term solid waste management practices, as well as monitor, enforce and report State and County requirements for the once-a-week collection variance.

Key work performed includes:

- Monitor, enforce and report State and County requirements for the once-a-week collection variance as outlined in the Town's Solid Waste Variance Plan.
- Provide a variety of programs, services, public outreach and education for the citizens of Buckeye that will encourage waste reduction and recycling to increase the percentage of solid waste that is diverted from landfills.
- Ensure all solid waste is collected and disposed of according to a schedule established by the Town and the contractor.
- Ensure that all recyclable materials are collected and processed according to a schedule established by the Town and the contractor.
- Provide quality customer service to the users of Buckeye's solid waste program.



- Ensure that the solid waste collection contract is administered with the best interests of the Town in mind.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008- 09	Adopted 2009-10
# of Solid Waste Residential Customers	11,397	13,780	14,050	14,200
# of Residential Recycling Customers	N/A	13,780	14,050	14,200
Tons of Solid Waste Recycled	N/A	N/A	1,811	3,341
Tons of Solid Waste Disposed	N/A	N/A	8,097	8,183
Landfill Diversion Rate	N/A	15%	19%	19%
# of Garbage or Recycling Containers Inspected	N/A	N/A	776	2,750

### BUDGET and STAFFING

Until established as a stand-alone enterprise activity by action of the Town Council in FY2008-09, the solid waste collection contract was budgeted in Non-Departmental under the oversight of the Town Manager. With the December 1, 2008, commencement date of the new solid waste collection contract, the position of Solid Waste Coordinator was created and is carried forward into the FY2009-10 budget.

#### SOLID WASTE (GARBAGE/REFUSE) UTILITY ENTERPRISE FUND BUDGET (in \$000's)

Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual
Personnel	\$ -	\$ -	\$ 39.0	\$ 39.0	\$ 151.9	289.5%
Professional/Contractual Services	0.0	0.0	2,148.6	2,158.5	2,147.8	-0.5%
Operating Expenses	0.0	0.0	2.7	0.8	3.4	325.0%
Other Charges/Services	0.0	0.0	11.0	0.1	8.2	8100.0%
Contingencies	0.0	0.0	198.7	0.0	20.0	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400.0</b>	<b>\$ 2,198.4</b>	<b>\$ 2,331.3</b>	<b>6.0%</b>
Total Full-Time Positions	N/A	N/A	1.0	1.0	2.4	



## AVIATION

The Aviation Enterprise is managed on a day-to-day basis by the Aviation Manager, who reports directly to the Public Works Director, who is appointed by the Town Manager.

### MISSION STATEMENT

The mission of the Aviation Enterprise is to provide general aviation services to the public.

### ABOUT THE ENTERPRISE

Aviation provides airport operations and facilities, coordinates and manages grant and capital improvement programs, and ensures compliance with local, State and Federal regulations.

Key work performed includes:

- Procure and manage a fixed base operator contract.
- Ensure that airport facilities and operations are in compliance with all FAA and other Federal and State regulatory provisions.
- Manage Federal and State grants for airport infrastructure improvements and enhancements.

### MEASURES OF INTEREST

Measure	Actual 2007-08	Planned 2008-09	Final 2008-09	Adopted 2009-10
# of Planes Based at Airport Under Hanger Lease	39	39	45	45
# of Planes Based at Airport Under Ground Lease	24	24	27	27
Gallons of Aviation Fuel Sold	60,200	60,200	50,778	50,778



**BUDGET and STAFFING**

The General Fund budget for Aviation for FY2009-10 includes funding for limited, but needed, safety improvements to runways and taxiways and the purchase of a mower for weed control. In prior fiscal years, possible federal and state grant funding for airport improvement projects were over-estimated. Only current projects for which there is a reasonable expectation of receiving federal and state grant funding are included in the FY2009-10 budget.

AVIATION ENTERPRISE FUND BUDGET (in \$000's)							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Personnel	\$ -	\$ 142.3	\$ 142.3	\$ 133.7	\$ 139.2	4.1%	
Professional/Contractual Services	0.0	261.4	261.4	156.0	102.0	-34.6%	
Repairs/Maintenance	0.0	3.9	3.9	4.0	12.5	212.5%	
Operating Expenses	0.0	231.7	231.7	168.2	241.6	43.6%	
Professional Development	0.0	6.4	6.4	1.7	3.3	94.1%	
Other Charges/Services	0.0	0.8	0.8	9.4	0.5	-94.7%	
Capital Outlay	0.0	0.0	0.0	0.0	45.0	100.0%	
Fund Reserve	0.0	0.0	0.0	0.0	13.5	100.0%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 646.5</b>	<b>\$ 646.5</b>	<b>\$ 473.0</b>	<b>\$ 557.6</b>	<b>17.9%</b>	
Total Full-Time Positions	N/A	2.0	2.0	2.0	2.0		

SPECIAL REVENUE FUND BUDGET (in \$000's) - AIRPORT IMPROVEMENT FUND							
Description	FY2007-08 Final	FY2008-09 Adopted	FY2008-09 Revised	FY2008-09 Est Actual	FY2009-10 Adopted	Change from Est Actual	
Professional/Contractual Services	\$ 68.2	\$ 233.5	\$ 233.5	\$ 187.4	\$ 150.0	-20.0%	
Capital Outlay	962.8	8,366.5	8,366.5	505.1	531.2	5.2%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,031.0</b>	<b>\$ 8,600.0</b>	<b>\$ 8,600.0</b>	<b>\$ 692.5</b>	<b>\$ 681.2</b>	<b>-1.6%</b>	



## CAPITAL EXPENDITURES BUDGETS

The Capital improvement program (CIP) and infrastructure improvement program (IIP) are the basis for rehabilitating, renovating, expanding and adding to the Town's infrastructure. These projects may be funded in a variety of ways:

- IIP projects are funded with impact fees collected by the Town. These are projects needed to support growth in various communities throughout the Town. Impact fees are established by Council action. In most cases, the impact fees collected in a single year are not sufficient to fund a specific project. However, as impact fees are collected over time in response to growth, sufficient fees are collected to fund the project required by the growth in the Town. Impact fee funds are regarded as "trust" or "fiduciary" funds. They are available only to fund the capital projects projected to be needed as the result of growth. They are not available for general Town operations, or to fund the operations of the new infrastructure. For example, if impact fees have been collected to build a new regional park, the collected fees may be used only for the cost of the regional park attributable to growth. If other residents will use the regional park, additional funding must be provided from other sources. The staff required to maintain the regional park must also be funded through other sources.
- CIP may be funded in a variety of ways. In some cases, CIP projects may be funded on a pay-as-you-go basis using transfers from the General Fund. Some CIP projects may be eligible for state, county or federal grants, which may or may not require matching funds from the General Fund. In still other cases, CIP projects may be funded by borrowing, either through entering into a loan agreement, lease-purchase agreement, or issuing general obligation bonds. Just as with IIP, it may take several years to accumulate the funding necessary for a project, and may require funding from more than one source. While CIP is generally associated with a building project, it may also be associated with a master plan that will govern future growth and development of the Town, such as a Transportation Master Plan.

Historically, the Town has also provided for a limited amount of capital outlay through the operating budgets for several departments. These tend to be expenditures identified as furniture, fixture or equipment with a cost in excess of \$5,000 and a useful life in excess of one year.

During FY2008-09, the Town expended much of the funding available in CIP funds. At the same time, collections of impact fees were substantially lower than projected, resulting in insufficient funding being available to proceed with many of the projects anticipated to be funded as IIP.

The Town also maintains a number of special revenue funds not identified specifically as CIP or IIP funds, but which are used for CIP-type projects, for example, a special revenue fund designated to receive grant funding for a park and ride facility.

The Town is in the process of developing an integrated, five-year CIP/IIP program that will bring new focus, direction and accountability to the expenditure of funds for needed infrastructure. This process is expected to be complete by the end of calendar year 2009 and will be incorporated into the FY2010-11 budget cycle. In the interim for FY2009-10, the following schedules reflect the amounts available or being accumulated for CIP/IIP and CIP-type projects in the Town.



**IMPACT FEE FUNDS**

The collection of impact fees has lagged significantly behind amounts budgeted for FY2008-09. Amounts projected for FY2009-10 are more closely aligned with anticipated collections through the end of the current fiscal year.

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>IMPACT FEES - ALL FUNDS</b>					
<b>Beginning Fund Balances</b>	<b>40,712,651</b>	<b>42,023,667</b>	<b>42,023,667</b>	<b>41,824,659</b>	<b>36,981,104</b>
Impact Fees	12,029,052	16,729,975	16,729,975	1,797,700	1,766,000
Interest Income	676,606	416,000	416,000	432,000	360,000
<b>Total Revenues</b>	<b>12,705,658</b>	<b>17,145,975</b>	<b>17,145,975</b>	<b>2,229,700</b>	<b>2,126,000</b>
<b>Total Expenditures &amp; Reserves</b>	<b>11,593,650</b>	<b>59,169,642</b>	<b>59,169,641</b>	<b>7,073,256</b>	<b>39,107,104</b>
<b>Ending Fund Balances</b>	<b>41,824,659</b>	<b>0</b>	<b>1</b>	<b>36,981,104</b>	<b>(0)</b>

Details of revenues, expenditures and reserves and beginning and ending fund balances for each impact fee fund are as follows:

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Water System Improvement Fund - 062</b>					
<b>Beginning Fund Balance</b>	<b>9,135,594</b>	<b>5,143,417</b>	<b>5,143,417</b>	<b>5,245,515</b>	<b>5,087,039</b>
Impact Fees	2,635,913	4,311,348	4,311,348	150,000	150,000
Interest Income	83,281	51,000	51,000	51,000	45,000
<b>Total Revenues</b>	<b>2,719,194</b>	<b>4,362,348</b>	<b>4,362,348</b>	<b>201,000</b>	<b>195,000</b>
Impact Fee Reimbursement	6,597,903	0	0	209,338	250,000
Water System Improvements	11,370	200,000	200,000	150,138	200,000
Future Projects	0	9,305,765	9,305,765	0	0
Water System Expansion	0	0	0	0	4,830,000
Undesignated Fund Reserve	0	0	0	0	2,039
<b>Total Expenditures &amp; Reserves</b>	<b>6,609,274</b>	<b>9,505,765</b>	<b>9,505,765</b>	<b>359,476</b>	<b>5,282,039</b>
<b>Ending Fund Balance</b>	<b>5,245,515</b>	<b>0</b>	<b>0</b>	<b>5,087,039</b>	<b>(0)</b>



	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Sewer Improvement Fund - 067</b>					
<b>Beginning Fund Balance</b>	<b>14,380,778</b>	<b>13,201,968</b>	<b>13,201,968</b>	<b>13,022,368</b>	<b>12,479,799</b>
Impact Fees	2,056,407	2,968,255	2,968,255	250,000	250,000
Interest Income	63,974	130,000	130,000	140,000	90,000
<b>Total Revenues</b>	<b>2,120,381</b>	<b>3,098,255</b>	<b>3,098,255</b>	<b>390,000</b>	<b>340,000</b>
Impact Fee Reimbursement	3,509,830	0	0	648,258	75,000
WWTP Improvements	(31,038)	300,000	300,000	284,311	300,000
Central WWT Fac Expansion	0	16,000,223	16,000,223	0	12,440,000
Undesignated Fund Reserve	0	0	0	0	4,799
<b>Total Expenditures &amp; Reserves</b>	<b>3,478,792</b>	<b>16,300,223</b>	<b>16,300,223</b>	<b>932,569</b>	<b>12,819,799</b>
Ending Fund Balance	<b>13,022,368</b>	<b>0</b>	<b>0</b>	<b>12,479,799</b>	<b>(0)</b>
<b>Fire Fund Impact Fees - 064</b>					
<b>Beginning Fund Balance</b>	<b>4,036,915</b>	<b>5,439,601</b>	<b>5,439,601</b>	<b>5,463,379</b>	<b>3,362,921</b>
Impact Fees	1,902,158	2,192,639	2,192,639	344,200	325,000
Interest Income	92,971	54,000	54,000	60,000	52,000
<b>Total Revenues</b>	<b>1,995,129</b>	<b>2,246,639</b>	<b>2,246,639</b>	<b>404,200</b>	<b>377,000</b>
Impact Fee Reimbursement	0	0	0	5,970	10,000
Westpark Fac/Equip	14,985	0	0	0	0
Training Tower	9,918	0	0	275	0
Prototype Station	25,662	323,106	323,106	300,653	85,000
Sundance Capital Outlay	161,433	0	0	0	0
Verrado Facility/Equip	427	515,435	515,435	507,456	0
Westpark IT Equip/Furniture	37,354	0	0	0	0
Lease Pmt (Fire Truck)	268,892	195,000	195,000	408,801	0
Ford Credit-2 Fire Trucks (2012)	0	0	0	0	186,663
Ford Credit-Ladder Truck (2015)	0	0	0	0	135,176
Sun Trust-Ladder Truck (2012)	0	0	0	0	79,933
Blue Horizon Fire Station	0	210,775	210,775	210,775	0
Westpark Fire Station	49,994	219,302	219,302	213,303	800,000
Tartesso Fire Station	0	311,115	311,115	314,244	0
Tartesso Facility/Equip	0	0	545,000	543,181	0
Fire Station Construction	0	0	0	0	1,229,600
Reserve for Future Lease Payments	0	0	0	0	1,209,075
Undesignated Fund Reserve	0	5,911,507	5,366,507	0	4,474
<b>Total Expenditures &amp; Reserves</b>	<b>568,665</b>	<b>7,686,240</b>	<b>7,686,240</b>	<b>2,504,658</b>	<b>3,739,921</b>
Ending Fund Balance	<b>5,463,379</b>	<b>0</b>	<b>0</b>	<b>3,362,921</b>	<b>0</b>



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Parks &amp; Rec Impact Fees - 100</b>					
<b>Beginning Fund Balance</b>	<b>5,123,692</b>	<b>7,565,761</b>	<b>7,565,761</b>	<b>7,424,833</b>	<b>5,688,182</b>
Impact Fees	2,702,574	3,357,034	3,357,034	410,000	410,000
Interest Income	97,369	76,000	76,000	72,000	72,000
<b>Total Revenues</b>	<b>2,799,943</b>	<b>3,433,034</b>	<b>3,433,034</b>	<b>482,000</b>	<b>482,000</b>
Community Park	159,809	2,727,676	2,727,676	338,247	2,389,429
BLM Park	9,433	2,314,248	2,314,248	0	2,314,300
Buckeye Town Lake	1,009	1,322,541	1,322,541	0	1,322,500
A-Wing Project	328,552	356,809	356,809	342,652	0
Renovation Earl Edgar	0	1,500,000	1,500,000	1,537,752	0
Buckeye Canal Path-Town Match	0	0	0	0	140,713
Contingencies	0	2,777,521	2,777,521	0	0
Undesignated Fund Reserve	0	0	0	0	3,240
<b>Total Expenditures &amp; Reserves</b>	<b>498,802</b>	<b>10,998,795</b>	<b>10,998,795</b>	<b>2,218,651</b>	<b>6,170,182</b>
<b>Ending Fund Balance</b>	<b>7,424,833</b>	<b>0</b>	<b>0</b>	<b>5,688,182</b>	<b>(0)</b>
<b>Impact Fees-Library - 101</b>					
<b>Beginning Fund Balance</b>	<b>1,275,936</b>	<b>1,850,896</b>	<b>1,850,896</b>	<b>1,807,081</b>	<b>1,677,163</b>
Impact Fees	471,318	577,543	577,543	88,000	75,000
Interest Income	126,394	18,000	18,000	18,000	16,000
<b>Total Revenues</b>	<b>597,712</b>	<b>595,543</b>	<b>595,543</b>	<b>106,000</b>	<b>91,000</b>
Capital Outlay	66,567	235,918	235,918	235,918	0
MIS Library Projects	0	2,210,521	2,210,521	0	1,768,000
Undesignated Fund Reserve	0	0	0	0	163
<b>Total Expenditures &amp; Reserves</b>	<b>66,567</b>	<b>2,446,439</b>	<b>2,446,439</b>	<b>235,918</b>	<b>1,768,163</b>
<b>Ending Fund Balance</b>	<b>1,807,081</b>	<b>0</b>	<b>0</b>	<b>1,677,163</b>	<b>0</b>
<b>Impact Fees-Genl Govt - 103</b>					
<b>Beginning Fund Balance</b>	<b>1,286,659</b>	<b>1,832,659</b>	<b>1,832,659</b>	<b>1,856,928</b>	<b>1,964,428</b>
Impact Fees	487,790	673,763	673,763	85,500	86,000
Interest Income	82,479	18,000	18,000	22,000	16,000
<b>Total Revenues</b>	<b>570,269</b>	<b>691,763</b>	<b>691,763</b>	<b>107,500</b>	<b>102,000</b>
Municipal Bldg Planning		2,524,422	2,524,422		2,066,428
<b>Total Expenditures &amp; Reserves</b>	<b>0</b>	<b>2,524,422</b>	<b>2,524,422</b>	<b>0</b>	<b>2,066,428</b>
<b>Ending Fund Balance</b>	<b>1,856,928</b>	<b>0</b>	<b>0</b>	<b>1,964,428</b>	<b>(0)</b>



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Impact Fees-Police - 102</b>					
<b>Beginning Fund Balance</b>	<b>2,993,090</b>	<b>3,649,379</b>	<b>3,649,379</b>	<b>3,663,277</b>	<b>3,316,299</b>
Impact Fees	971,368	1,649,393	1,649,393	250,000	250,000
Interest Income	70,369	36,000	36,000	36,000	36,000
<b>Total Revenues</b>	<b>1,041,737</b>	<b>1,685,393</b>	<b>1,685,393</b>	<b>286,000</b>	<b>286,000</b>
Computer Equip/Software	81,978	23,433	23,433	23,433	0
Capital Outlay	1,842	260,833	260,833	300,000	0
Vehicles	214,274	0	0	0	0
Lease Purchase	70,457	0	0	0	0
Communications Equipment	3,000	5,050,506	5,050,506	309,545	3,600,000
Undesignated Fund Reserve	0	0	0	0	2,299
<b>Total Expenditures &amp; Reserves</b>	<b>371,550</b>	<b>5,334,772</b>	<b>5,334,772</b>	<b>632,978</b>	<b>3,602,299</b>
<b>Ending Fund Balance</b>	<b>3,663,277</b>	<b>0</b>	<b>0</b>	<b>3,316,299</b>	<b>(0)</b>
<b>Impact Fees-Streets - 104</b>					
<b>Beginning Fund Balance</b>	<b>2,479,986</b>	<b>3,339,986</b>	<b>3,339,986</b>	<b>3,341,279</b>	<b>3,405,273</b>
Impact Fees	801,524	1,000,000	1,000,000	220,000	220,000
Interest Income	59,769	33,000	33,000	33,000	33,000
<b>Total Revenues</b>	<b>861,293</b>	<b>1,033,000</b>	<b>1,033,000</b>	<b>253,000</b>	<b>253,000</b>
Misc Street Projects	0	3,592,986	3,592,986	0	0
I-10 Interchanges(2)	0	0	0	0	3,067,280
Street Sweeper (1)	0	135,000	189,006	189,006	0
Backhoe (2)	0	150,000	137,440	0	137,440
1 Ton Pickup (2)	0	40,000	36,651	0	36,651
Grader (2)	0	300,000	274,881	0	274,881
Dump Truck (1)	0	100,000	91,627	0	91,627
Trailer w Weed Sprayer (1)	0	20,000	18,325	0	18,325
Paint Striper (1)	0	10,000	9,163	0	9,163
Trailer (1)	0	5,000	4,581	0	4,581
Tamper (2)	0	20,000	18,325	0	18,325
<b>Total Expenditures &amp; Reserves</b>	<b>0</b>	<b>4,372,986</b>	<b>4,372,985</b>	<b>189,006</b>	<b>3,658,273</b>
<b>Ending Fund Balance</b>	<b>3,341,279</b>	<b>0</b>	<b>1</b>	<b>3,405,273</b>	<b>0</b>



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**CAPITAL IMPROVEMENT FUNDS**

During FY2007-08, general fund monies were transferred into a number of capital improvement funds (CIP). These transferred amounts were designated for certain projects, or to provide anticipated local matching dollars for federal, state or county funded projects. In some cases, the amounts transferred have not been used, primarily because the amount transferred was insufficient to allow the project to be pursued, or the project initially proposed to be funded has been determined to be not necessary at this time, premature, or otherwise not feasible. Efforts have been made during this budgeting cycle to provide more specificity as to anticipated uses of limited CIP dollars for FY2009-10. As can be noted in the schedule below, the majority of CIP projects are dependent on the Town identifying grant opportunities. If that effort is not successful, many of the projects will not be able to proceed.

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>CIP - ALL FUNDS</b>					
<b>Beginning Fund Balances</b>	<b>2,569,075</b>	<b>3,821,997</b>	<b>3,821,997</b>	<b>3,756,566</b>	<b>3,003,743</b>
Grant Applications	0	0	0	0	10,255,000
Fund Transfers	4,125,000	0	0	253,160	625,000
<b>Total Revenues</b>	<b>4,125,000</b>	<b>0</b>	<b>0</b>	<b>253,160</b>	<b>10,880,000</b>
<b>Total Expenditures &amp; Reserves</b>	<b>2,937,509</b>	<b>3,821,997</b>	<b>3,821,997</b>	<b>1,005,983</b>	<b>13,883,743</b>
<b>Ending Fund Balances</b>	<b>3,756,566</b>	<b>0</b>	<b>0</b>	<b>3,003,743</b>	<b>0</b>

Details of revenues, expenditures and reserves and beginning and ending fund balances for each capital improvement fund follow. A new fund for Fire CIP is created for FY2009-10.



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>CIP General - 615</b>					
<b>Beginning Fund Balance</b>	<b>625,608</b>	<b>958,434</b>	<b>958,434</b>	<b>1,209,108</b>	<b>619,837</b>
Transfer from Fund 640	0	0	0	0	625,000
Transfer from Genl Fd	944,000	0	0	0	0
<b>Total Revenues</b>	<b>944,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,000</b>
Annexations - NonCapital	1,713				
General Plan/Development Code	153,557	275,126	275,126	105,963	169,163
Print Shop	4,684	100,000	100,000	100,000	0
Fleet Management	91,427	0	0	0	0
Flood Control (Storm Drain) Cap	109,119	383,308	383,308	383,308	0
Econ Dev Land Acquisition	0	200,000	200,000	0	0
Industrial District Infrastructure	0	0	0	0	825,000
F&F - New Town Hall	0	0	0	0	250,674
<b>Total Expenditures and Reserves</b>	<b>360,500</b>	<b>958,434</b>	<b>958,434</b>	<b>589,271</b>	<b>1,244,837</b>
<b>Ending Fund Balance</b>	<b>1,209,108</b>	<b>0</b>	<b>0</b>	<b>619,837</b>	<b>0</b>
<b>CIP Facilities - 625</b>					
<b>Beginning Fund Balance</b>	<b>1,392,728</b>	<b>696,540</b>	<b>696,540</b>	<b>396,541</b>	<b>474,518</b>
Transfer from Genl Fd	750,000	0	0	0	0
Restore Prior Year Transfer Fund 196	0	0	0	210,885	0
<b>Total Revenues</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>210,885</b>	<b>0</b>
Gen Remodel Exist Bldg-Non Cap	1,007	0	0	0	0
Gen Remodel Exist Bldg	53,440	0	0	0	0
A Wing Project	0	496,540	496,540	52,500	474,500
Replace P/W Security Fence	0	70,000	80,408	80,408	0
Facilities Master Plan	0	130,000	119,592	0	0
To GF/Closed Project	1,441,740	0	0	0	0
To Charman Fund 196	250,000	0	0	0	0
Undesignated Fund Balance					18
<b>Total Expenditures and Reserves</b>	<b>1,746,187</b>	<b>696,540</b>	<b>696,540</b>	<b>132,908</b>	<b>474,518</b>
<b>Ending Fund Balance</b>	<b>396,541</b>	<b>0</b>	<b>0</b>	<b>474,518</b>	<b>(0)</b>



	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>CIP Parks &amp; Library - 630</b>					
<b>Beginning Fund Balance</b>	<b>311,989</b>	<b>392,498</b>	<b>392,498</b>	<b>177,240</b>	<b>0</b>
Transfer from General Fund	634,000	0	0	0	0
Virginia Piper Trust Grant	0	0	0	0	1,000,000
Barbara Bush Foundation Grant	0	0	0	0	65,000
LSTA Grant (Library)	0	0	0	0	25,000
Various Parks Grants (7)	0	0	0	0	2,165,000
<b>Total Revenues</b>	<b>634,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,255,000</b>
Comm Cntr ADA Compliance	202,949	270,498	270,498	111,010	0
Softball Lights/Sprinklers	500,000	0	0	0	0
Rec Cntr Parking Lot	65,799	72,000	72,000	66,230	0
Maint Equip Westpark Capital	0	50,000	50,000	0	0
Virginia Piper Trust Grant (A-Wing)	0	0	0	0	1,000,000
Barbara Bush Fndtn Grant (Library)	0	0	0	0	65,000
LSTA Grant (Library)	0	0	0	0	25,000
Various Parks Grants (7)	0	0	0	0	2,165,000
<b>Total Expenditures and Reserves</b>	<b>768,749</b>	<b>392,498</b>	<b>392,498</b>	<b>177,240</b>	<b>3,255,000</b>
<b>Ending Fund Balance</b>	<b>177,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CIP Police - 635</b>					
<b>Beginning Fund Balance</b>	<b>59,750</b>	<b>0</b>	<b>0</b>	<b>59,750</b>	<b>59,750</b>
Solicited Grants	0	0	0	0	2,000,000
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
Communications System/Equip	0	0	0	0	2,059,750
<b>Total Expenditures and Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,059,750</b>
<b>Ending Fund Balance</b>	<b>59,750</b>	<b>0</b>	<b>0</b>	<b>59,750</b>	<b>0</b>
<b>CIP Fire - [New in FY2009-10]</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Stimulus Grant Application	0	0	0	0	5,000,000
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>
Station 703 (Granted Funded Portion)	0	0	0	0	5,000,000
<b>Total Expenditures and Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>CIP Road Projects - 640</b>					
<b>Beginning Fund Balance</b>	<b>135,000</b>	<b>1,729,782</b>	<b>1,729,782</b>	<b>1,905,365</b>	<b>1,849,638</b>
Transfer from Genl Fd	1,775,000	0	0	0	0
<b>Total Revenues</b>	<b>1,775,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Downtown Storm Drain Imp	0	957,437	957,437	0	0
PM10 (Air Pollution)	4,635	272,345	272,345	0	0
PM10-2009 Pave Dirt Roads	0	0	0	0	84,700
PM10-2012 Pave Dirt Roads	0	0	0	0	84,700
PM10-2009 Pave Dirt Shoulders	0	0	0	0	226,000
MAG/TIP-Downtown Sidewalks	0	0	0	0	316,500
Drainage Master Plan	0	200,000	200,000	55,727	0
Downtown Drainage Master Plan	0	0	0	0	200,000
General Road Projects	0	300,000	300,000	0	300,000
Transfer to Fund 615	0	0	0	0	625,000
Undesignated Fund Reserve	0	0	0	0	12,738
<b>Total Expenditures and Reserves</b>	<b>4,635</b>	<b>1,729,782</b>	<b>1,729,782</b>	<b>55,727</b>	<b>1,849,638</b>
<b>Ending Fund Balance</b>	<b>1,905,365</b>	<b>0</b>	<b>0</b>	<b>1,849,638</b>	<b>0</b>
<b>CIP Solid Waste - 645</b>					
<b>Beginning Fund Balance</b>	<b>44,000</b>	<b>44,743</b>	<b>44,743</b>	<b>8,562</b>	<b>0</b>
Transfer from Genl Fd	22,000	0	0	42,275	0
<b>Total Revenues</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>42,275</b>	<b>0</b>
Feasibility & Start-Up	2,250	0	0	0	0
Drop-Off Recycling Program	55,188	44,743	44,743	50,837	0
<b>Total Expenditures and Reserves</b>	<b>57,438</b>	<b>44,743</b>	<b>44,743</b>	<b>50,837</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>8,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CIP-TYPE SPECIAL REVENUE FUNDS**

The Town maintains a number of special revenue funds that are designated to receive and expend funds for projects that are considered to represent capital improvements or projects for which the Town expects to receive a long-term benefit. One example is the CDBG Projects Fund (Community Development Block Grant). Annually, the Town applies for funding as a sub-grantee for one or more capital projects eligible to be funded with federal CDBG dollars. (Buckeye is not an entitlement community and, thus, does not have its own CDBG program.) Another example is the Transportation Master Plan Fund. The Town provided money for this effort by transferring money in a prior fiscal year from the General Fund. When completed in FY2009-10, the transportation master plan is expected to provide guidance for years into the future. Revenues in these CIP-type funds can come from a variety of sources, as shown in the summary schedule below.

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>CIP-TYPE SPECIAL REVENUE FUNDS - ALL FUNDS</b>					
<b>Beginning Fund Balances</b>	<b>7,736,735</b>	<b>14,775,581</b>	<b>14,789,658</b>	<b>13,291,817</b>	<b>11,059,181</b>
Grants & IGAs	1,393,001	11,580,579	11,580,579	3,929,850	9,702,113
Operations	24,825	20,000	20,000	134,300	68,000
Fund Transfers	5,815,584	4,505,562	3,900,908	3,221,173	35,000
Interest Income	272,305	123,500	123,500	54,183	28,500
Other Income	172,197	152,000	152,000	9,282	3,500
Developer Contributions	1,880,544	1,500,000	1,500,000	70,000	50,000
<b>Total Revenues</b>	<b>9,558,456</b>	<b>17,881,641</b>	<b>17,276,987</b>	<b>7,418,788</b>	<b>9,887,113</b>
<b>Total Expenditures and Reserves</b>	<b>4,003,374</b>	<b>32,657,222</b>	<b>32,066,645</b>	<b>9,651,422</b>	<b>20,946,294</b>
<b>Ending Fund Balances</b>	<b>13,291,817</b>	<b>0</b>	<b>0</b>	<b>11,059,183</b>	<b>0</b>

Details on each of these CIP-type special revenue funds are included on the following pages.



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Transportation Master Plan - 641</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>193,895</b>	<b>193,895</b>	<b>146,820</b>	<b>51,381</b>
Transfer from Fund 610	0	0	0	0	15,000
Transfer from Genl Fd	200,000	0	0	0	0
<b>Total Revenues</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
Transportation Master Plan	53,180	193,895	193,895	95,439	66,381
<b>Total Expenditures and Reserves</b>	<b>53,180</b>	<b>193,895</b>	<b>193,895</b>	<b>95,439</b>	<b>66,381</b>
<b>Ending Fund Balance</b>	<b>146,820</b>	<b>0</b>	<b>0</b>	<b>51,381</b>	<b>0</b>
<b>ADOT LTAF II - 670</b>					
<b>Beginning Fund Balance</b>	<b>93,754</b>	<b>132,176</b>	<b>81,325</b>	<b>78,358</b>	<b>26,094</b>
Grant-Park 'n Ride Site Acquisition	0	0	0	1,325,000	0
Grant-Park 'n Ride Site Improvements	0	0	0	0	2,300,000
Transfer from Genl Fd	18,800	0	0	0	0
<b>Total Revenues</b>	<b>18,800</b>	<b>0</b>	<b>0</b>	<b>1,325,000</b>	<b>2,300,000</b>
Park 'n Ride Planning	34,196	132,176	81,325	48,924	26,094
Park 'n Ride Site Acquisition	0	0	0	1,328,340	0
Park 'n Ride Site Improvements	0	0	0	0	2,300,000
<b>Total Expenditures and Reserves</b>	<b>34,196</b>	<b>132,176</b>	<b>81,325</b>	<b>1,377,264</b>	<b>2,326,094</b>
<b>Ending Fund Balance</b>	<b>78,358</b>	<b>0</b>	<b>0</b>	<b>26,094</b>	<b>0</b>
<b>CDBG Projects - 043</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,194)</b>
Prior Year Projects	390,401	0	0	66,213	0
S Monroe Sidewalks - DG0801	0	282,652	282,652	10,458	272,194
Valencia Dist Sidewalks - DG0901	0	0	0	0	300,000
Matching Transfer from General Fund	14,942	20,000	20,000	20,000	20,000
<b>Total Revenues</b>	<b>405,343</b>	<b>302,652</b>	<b>302,652</b>	<b>96,671</b>	<b>592,194</b>
Prior Year Projects	405,343	0	0	86,213	0
S Monroe Sidewalks - DG0801	0	302,652	302,652	20,652	262,000
Valencia Dist Sidewalks - DG0901	0	0	0	0	320,000
<b>Total Expenditures and Reserves</b>	<b>405,343</b>	<b>302,652</b>	<b>302,652</b>	<b>106,865</b>	<b>582,000</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,194)</b>	<b>0</b>



	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Heritage Park Development Fund - 185</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,300</b>
Event Revenues	0	0	0	41,300	40,000
Donations	0	0	0	5,000	10,000
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,300</b>	<b>50,000</b>
Reserved Fund Balance	0	0	0	0	96,300
<b>Total Expenditures and Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,300</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,300</b>	<b>0</b>
<b>Earl Edgar Renovation Fund - 671</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>771,073</b>	<b>771,073</b>	<b>681,542</b>	<b>0</b>
Transfer from General Fund	597,000	0	0	0	0
Transfer from Fund 066	169,073	0	0	0	0
Donations	5,000	0	0	500	0
<b>Total Revenues</b>	<b>771,073</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>
Design & Construction Expenses	89,531	771,073	771,073	682,042	0
<b>Total Expenditures and Reserves</b>	<b>89,531</b>	<b>771,073</b>	<b>771,073</b>	<b>682,042</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>681,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APS/SRP Mitigation Fund - 066</b>					
<b>Beginning Fund Balance</b>	<b>1,143,289</b>	<b>457,057</b>	<b>457,057</b>	<b>727,380</b>	<b>564,672</b>
Interest Income	63,432	4,500	4,500	6,365	1,000
<b>Total Revenues</b>	<b>63,432</b>	<b>4,500</b>	<b>4,500</b>	<b>6,365</b>	<b>1,000</b>
Field of Dreams	112,540	0	0	0	0
Sunora Projects	197,728	0	0	0	0
Transfer to Fund 671	169,073	0	0	0	0
Town Parks Projects	0	346,557	177,484	0	0
Earl Edgar Effluent Lines	0	0	169,073	169,073	225,283
IGA/BUHS-Town Park Irrigation	0	0	0	0	70,000
Buena Vista 2003 Allocation	0	0	0	0	50,100
Northwood Park 2003 Allocation	0	0	0	0	62,600
Future Projects	0	115,000	115,000	0	0
Undesignated Fund Reserve	0	0	0	0	139,789
Reserved for Sunora Future Use	0	0	0	0	17,900
<b>Total Expenditures and Reserves</b>	<b>479,341</b>	<b>461,557</b>	<b>461,557</b>	<b>169,073</b>	<b>565,672</b>
<b>Ending Fund Balance</b>	<b>727,380</b>	<b>0</b>	<b>0</b>	<b>564,672</b>	<b>0</b>



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Park Grant Programs - 076</b>					
<b>Beginning Fund Balance</b>	<b>5,223</b>	<b>0</b>	<b>64,928</b>	<b>61,223</b>	<b>45,790</b>
Various Operating Grants	61,711	0	0	0	0
Other Grants	0	50,000	50,000	0	25,000
State Grant-Buckeye Lk	0	560,000	560,000	0	0
ASTA Grant	0	400,927	400,927	400,927	0
LRSP Grant	0	780,000	780,000	0	0
AZ Trans Enhance Prog	0	500,000	500,000	0	0
MAG Bicycle Design	0	0	0	0	58,000
ADOT-Buckeye Canal Path	0	0	0	0	500,000
<b>Total Revenues</b>	<b>61,711</b>	<b>2,290,927</b>	<b>2,290,927</b>	<b>400,927</b>	<b>583,000</b>
Operating Supplies/Equipment	5,711	50,000	50,000	3,961	25,000
Buckeye Town Lake	0	560,000	560,000	0	0
Earl Edgar Renovation	0	400,927	400,927	412,399	0
AZ Transportation Enhancement	0	500,000	500,000	0	0
LRSP Grant Expenses	0	780,000	780,000	0	0
MAG Bicycle Design Contract	0	0	0	0	58,000
ADOT Buckeye Canal Path	0	0	0	0	500,000
Fund Balance	0	0	64,928	0	45,790
<b>Total Expenditures and Reserves</b>	<b>5,711</b>	<b>2,290,927</b>	<b>2,355,855</b>	<b>416,360</b>	<b>628,790</b>
<b>Ending Fund Balance</b>	<b>61,223</b>	<b>0</b>	<b>0</b>	<b>45,790</b>	<b>0</b>
<b>Cemetery Improvement Fund - 057</b>					
<b>Beginning Fund Balance</b>	<b>170,264</b>	<b>247,718</b>	<b>247,718</b>	<b>128,490</b>	<b>198,279</b>
Cemetery Capital Improvements	13,955	10,000	10,000	44,000	10,000
Maintenance Fees	10,870	10,000	10,000	44,000	8,000
Interest Income	63,973	5,000	5,000	3,000	4,000
<b>Total Revenues</b>	<b>88,798</b>	<b>25,000</b>	<b>25,000</b>	<b>91,000</b>	<b>22,000</b>
Contractual Services	9,692	108,000	108,000	15,794	5,000
Underground Imaging	120,880	0	0	0	0
Maintenance Expenses	0	0	0	0	16,000
Grounds Improvements	0	0	0	5,417	0
Contingencies	0	164,718	164,718	0	0
Reserve for Future Land Purchase	0	0	0	0	99,500
Reserve for Maintenance	0	0	0	0	99,500
Undesignated Fund Reserve	0	0	0	0	279
<b>Total Expenditures and Reserves</b>	<b>130,572</b>	<b>272,718</b>	<b>272,718</b>	<b>21,211</b>	<b>220,279</b>
<b>Ending Fund Balance</b>	<b>128,490</b>	<b>0</b>	<b>0</b>	<b>198,279</b>	<b>0</b>



	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Automation &amp; Technology Fund - 650</b>					
<b>Beginning Fund Balance</b>	<b>2,120,905</b>	<b>2,058,743</b>	<b>2,058,743</b>	<b>1,803,170</b>	<b>413,653</b>
Transfer from General Fund	440,431	0	0	0	0
<b>Total Revenues</b>	<b>440,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Operating Supplies/Equipment	0	146,663	146,663	55,430	95,653
Enterprise Wide Assessment-Cap	0	100,000	100,000	42,250	0
Enterprise Wide Needs-Capital	0	0	0	0	90,000
Elec Document Mgmt Sys-Capital	94,770	159,561	159,561	16,740	140,000
Enterprise Resource Planning-Cap	110,863	1,489,137	289,137	100	0
Enterprise GIS-Capital	265,254	163,382	163,382	74,995	88,000
Automation/Technology Imp Capital	162,279	0	0	0	0
Transfer to Fund 196	125,000	0	0	0	0
Restore to General Fund	0	0	1,200,000	1,200,000	0
<b>Total Expenditures and Reserves</b>	<b>758,166</b>	<b>2,058,743</b>	<b>2,058,743</b>	<b>1,389,515</b>	<b>413,653</b>
<b>Ending Fund Balance</b>	<b>1,803,170</b>	<b>0</b>	<b>0</b>	<b>413,655</b>	<b>0</b>
<b>MAG/ADOT Projects Fund - 042</b>					
<b>Beginning Fund Balance</b>	<b>0</b>	<b>131,777</b>	<b>131,777</b>	<b>119,806</b>	<b>92,029</b>
MAG-Alarcon & Kino Pedestrian	0	407,000	407,000	0	407,000
ADOT IGA-SR85 Frontage Roads	0	0	0	1,175,000	3,525,900
Transfer from General Fund	185,000				
<b>Total Revenues</b>	<b>185,000</b>	<b>407,000</b>	<b>407,000</b>	<b>1,175,000</b>	<b>3,932,900</b>
TIP-7th & Eason Pedestrian	65,194	27,777	27,777	27,777	0
Miller Road ITS	0	90,000	90,000	0	0
MAG-Alarcon & Kino Pedestrian	0	407,000	407,000	0	407,000
Future Projects	0	14,000	14,000	0	0
ADOT IGA-SR85 Frontage Roads	0	0	0	1,175,000	3,525,900
Local Match-ITS Project	0	0	0	0	90,000
Undesignated Fund Balance	0	0	0	0	2,029
<b>Total Expenditures and Reserves</b>	<b>65,194</b>	<b>538,777</b>	<b>538,777</b>	<b>1,202,777</b>	<b>4,024,929</b>
<b>Ending Fund Balance</b>	<b>119,806</b>	<b>0</b>	<b>0</b>	<b>92,029</b>	<b>0</b>



Capital Expenditures Budget

	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Streets Improvement Fund - 071</b>					
<b>Beginning Fund Balance</b>	<b>1,438,117</b>	<b>3,149,757</b>	<b>3,149,757</b>	<b>3,294,999</b>	<b>3,378,924</b>
Developer Contributions	1,880,544	1,500,000	1,500,000	70,000	50,000
Other Income	162,522	150,000	150,000	1,500	1,500
Interest Income	63,974	30,000	30,000	30,000	10,000
<b>Total Revenues</b>	<b>2,107,040</b>	<b>1,680,000</b>	<b>1,680,000</b>	<b>101,500</b>	<b>61,500</b>
Engineering Fees	54,210	17,575	17,575	17,575	19,500
Other Misc Charges	13,074	0	0	0	0
Street Sweeper (MAG Grant)	182,874	0	0	0	0
Future Projects	0	4,812,182	4,812,182	0	0
Reserve-Dev Contrib-Traffic Signals	0	0	0	0	1,550,968
Reserve-Dev Contrib-Dean Rd Realign	0	0	0	0	953,236
Reserve-Dev Contrib-Other St Impvmt	0	0	0	0	580,320
Reserve-Paving Management Plan	0	0	0	0	336,400
<b>Total Expenditures and Reserves</b>	<b>250,158</b>	<b>4,829,757</b>	<b>4,829,757</b>	<b>17,575</b>	<b>3,440,424</b>
<b>Ending Fund Balance</b>	<b>3,294,999</b>	<b>0</b>	<b>0</b>	<b>3,378,924</b>	<b>0</b>
<b>Roadway Construction Fund - 610</b>					
<b>Beginning Fund Balance</b>	<b>2,177,448</b>	<b>6,971,679</b>	<b>6,971,679</b>	<b>5,563,237</b>	<b>5,592,269</b>
General Fund Transfer/I-10	2,046,324	2,242,781	1,940,454	1,600,000	0
General Fund Transfer/Local Roads	2,046,324	2,242,781	1,940,454	1,600,000	0
Maricopa Co IGA	0	0	0	300,000	0
ARRA Stimulus Grant	0	0	0	0	1,621,878
Interest Income	0	70,000	70,000	4,518	4,000
Other Income	0	0	0	5,282	0
<b>Total Revenues</b>	<b>4,092,648</b>	<b>4,555,562</b>	<b>3,950,908</b>	<b>3,509,800</b>	<b>1,625,878</b>
Future Projects	0	4,382,241	3,777,587	0	0
I-10 Projects-Current Year	16,814	3,500,000	3,500,000	22,060	0
SR85 Improvement District	0	0	0	93,820	0
Transfer to Fund 641	0	0	0	0	15,000
Local Road Projects-Current Year	0	0	0	0	0
Apache Road ID	0	0	0	45	0
N Miller Road ID	690,045	3,600,000	3,600,000	2,984,315	0
Jackrabbit Trail ID	0	0	0	134,348	0
Watson Road Design Concept	0	45,000	45,000	46,180	0
Maricopa Co IGA Expenses	0	0	0	200,000	100,000
ARRA Stimulus Grant Expenses	0	0	0	0	1,621,878
Reserve-Future I-10 Projects	0	0	0	0	4,599,113
Reserve-Future Local Road Projects	0	0	0	0	882,156
<b>Total Expenditures and Reserves</b>	<b>706,859</b>	<b>11,527,241</b>	<b>10,922,587</b>	<b>3,480,768</b>	<b>7,218,147</b>
<b>Ending Fund Balance</b>	<b>5,563,237</b>	<b>0</b>	<b>0</b>	<b>5,592,269</b>	<b>0</b>



	Audited FY/08	FY 2008/09			Adopted FY/10
		Budgeted	Modified	Y/E Estimated	
<b>Sundance Water Recharge Fund - 059</b>					
<b>Beginning Fund Balance</b>	<b>567,184</b>	<b>661,706</b>	<b>661,706</b>	<b>658,633</b>	<b>670,933</b>
Interest Income	80,926	14,000	14,000	10,300	9,500
Other Income	4,600	2,000	2,000	2,000	2,000
<b>Total Revenues</b>	<b>85,526</b>	<b>16,000</b>	<b>16,000</b>	<b>12,300</b>	<b>11,500</b>
Water Recharge Imp Expenses	(5,923)	0	0	0	0
Well Project - 65 Acre Park	0	0	0	0	640,000
Undesignated Future Project	0	677,706	677,706	0	42,433
<b>Total Expenditures and Reserves</b>	<b>(5,923)</b>	<b>677,706</b>	<b>677,706</b>	<b>0</b>	<b>682,433</b>
<b>Ending Fund Balance</b>	<b>658,633</b>	<b>0</b>	<b>0</b>	<b>670,933</b>	<b>0</b>
<b>Airport Improvement Fund - 051</b>					
<b>Beginning Fund Balance</b>	<b>20,551</b>	<b>0</b>	<b>0</b>	<b>28,159</b>	<b>(10,949)</b>
Federal Grant Revenues	30,485	8,580,000	8,580,000	635,528	674,394
State Grant Revenues	910,404	20,000	20,000	16,724	17,747
Misc Reimbursements	75	0	0	0	0
Transfer from Aviation Fd 050	0	0	0	1,173	0
Transfer from Genl Fd	97,690	0	0	0	0
<b>Total Revenues</b>	<b>1,038,654</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>653,425</b>	<b>692,141</b>
Management/Consulting Fees	68,233	233,536	233,536	187,443	150,000
Future Projects	0	1,326,789	1,326,789	0	0
E6SO6/Design, Construct Road	114,329	158,255	158,255	30,857	127,398
Design/Taxiway/6S1A	0	112,500	112,500	0	0
Design/Constr Fire SYS/7SO8	0	1,250,000	1,250,000	0	0
Automated Weather Observation	32,080	255,920	255,920	295,027	0
Ramps/Fence/SEC State FT Grnt	816,404	184,000	184,000	18,608	165,392
RSAT Improvement Project	0	399,000	399,000	160,598	238,402
Envir Assessment-FAA Grant	0	210,000	210,000	0	0
Perimeter Rd Construction	0	120,000	120,000	0	0
Const Entrance Road	0	1,000,000	1,000,000	0	0
Security Fence Phase 2	0	350,000	350,000	0	0
Water Storage Tank/Well	0	3,000,000	3,000,000	0	0
<b>Total Expenditures and Reserves</b>	<b>1,031,046</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>692,533</b>	<b>681,192</b>
<b>Ending Fund Balance</b>	<b>28,159</b>	<b>0</b>	<b>0</b>	<b>(10,949)</b>	<b>0</b>



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## BONDED DEBT

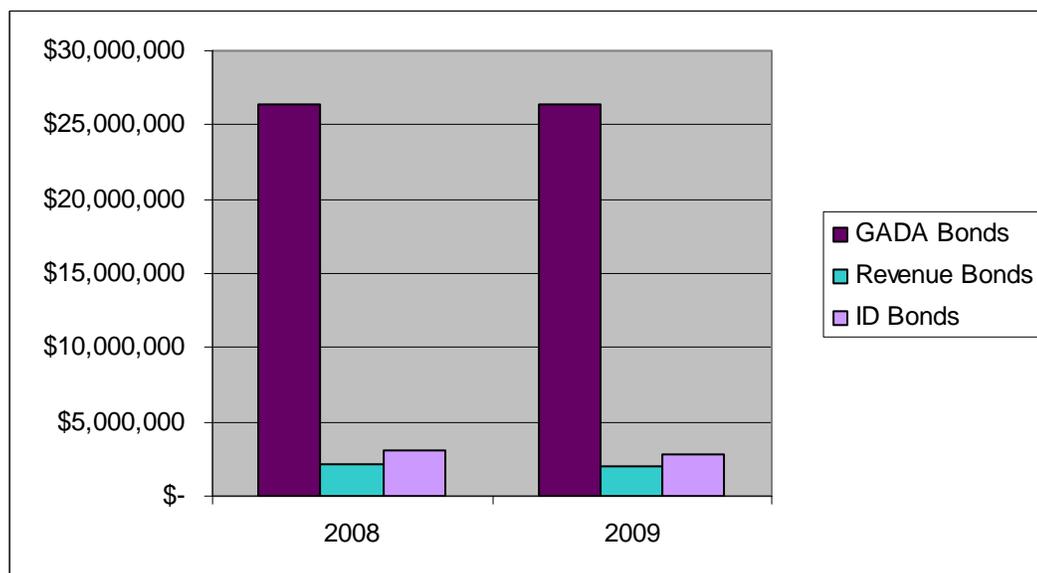
The following sections are summaries of the Town of Buckeye's outstanding bonded debt obligations.

### BONDED DEBT OBLIGATIONS BY TYPE

For fiscal year 2009-10, the Town will have three types of outstanding debt. These types are: 1) Excise Tax-backed Greater Arizona Development Authority (GADA) Bonds; 2) Excise Tax-backed Revenue Bonds; and 3) Improvement District Bonds, for which the Town has only contingent liability. On July 1, 2008 the Town retired its outstanding General Obligation debt.

The table below reflects the Town's principal amounts of outstanding debt obligations by type. The Town of Buckeye's primary debt management objectives are to minimize the cost of debt to taxpayers while assuring total indebtedness does not exceed available resources and Arizona legal requirements.

Type of Bond	<b>Principal of Bonds Outstanding at</b>		<b>%age of Debt</b>
	July 1, 2008	July 1, 2009	
GADA Bonds	\$ 26,330,000	\$ 26,330,000	84.5%
Excise Tax Revenue Bonds	2,150,000	2,025,000	6.5%
Improvement District Bonds	3,065,000	2,790,000	9.0%
	<b>\$ 31,545,000</b>	<b>\$ 31,145,000</b>	<b>100.0%</b>





**BOND TYPE and FUNDING SOURCE**

The fiscal year 2009-10 budget provides for known debt service as shown in the chart below by bond type and funding source. Of this amount, \$470,000 is for the retirement of principal and \$1,511,031 is for interest payments. Assessments to property owners for special improvement district bonds are \$483,000 with the remaining \$1,542,700 being provided from the General Fund and the water and wastewater utility enterprise funds.

<u>Bond Type</u>	<u>FY2007-08 Final</u>	<u>FY2008-09 Adopted</u>	<u>FY2008-09 Est Actual</u>	<u>FY2009-10 Adopted</u>
General Obligation Bonds	\$ 327,980	\$ -	\$ -	\$ -
GADA Bonds	1,268,691	1,303,763	1,303,762	1,302,662
Excise Tax Revenue Bonds	246,156	239,594	240,000	240,000
Improvement District Bonds	434,128	434,549	434,549	442,055
Projected Over/<Under> Collections				40,983
	<b>\$ 2,276,955</b>	<b>\$ 1,977,906</b>	<b>\$ 1,978,311</b>	<b>\$ 2,025,700</b>

<u>Funding Source</u>				
Secondary Property Taxes	\$ 327,980	\$ -	\$ -	\$ -
General Fund	867,429	902,500	902,500	901,300
Water Utility Enterprise Fund	575,804	569,242	569,648	569,700
Waste Water Enterprise Fund	71,614	71,614	71,614	71,700
Improvement Dist Assessments	434,128	434,549	434,549	483,000
	<b>\$ 2,276,955</b>	<b>\$ 1,977,905</b>	<b>\$ 1,978,311</b>	<b>\$ 2,025,700</b>



**GENERAL OBLIGATION BOND CAPACITY AVAILABLE**

The ability of the Town to incur general obligation debt is governed by Constitutional and statutory provisions of Arizona law, including the requirement of a vote of the electorate to authorize such bonds. These bonds are backed by the full faith and credit of the Town. The Town currently has no voter authorized general obligation debt.

Limitations on bonding capacity are set by State statutes. The Town's available bonding capacity is shown below.

	<b>20% Limit</b>	<b>6% Limit</b>
Legal Bond Limit	\$ 119,155,635	\$ 35,746,691
Outstanding Bonded Debt	0	0
<b>Bonding Capacity Available, 7/1/2009</b>	<b>\$ 119,155,635</b>	<b>\$ 35,746,691</b>

Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, sewer, lighting, parks, open space/recreational purposes, the acquisition and development of public safety, law enforcement, fire and emergency facilities and streets and transportation facilities may not exceed 20% of a municipality's net secondary assessed valuation.

Outstanding general obligation bonded debt for all other purposes may not exceed 6% of a municipality's net secondary assessed valuation.

The 2009 secondary assessed valuation for the Town of Buckeye is \$595,778,177 which represents growth of 1.4% over the previous year's secondary assessed valuation of \$587,576,411.

The 2009 primary assessed valuation for the Town of Buckeye is \$483,890,822, which represents growth of 20.6% over the previous year's primary assessed valuation of \$401,259,863. New property represents 15.0% (\$60,141,521) and valuation increases represent 5.6% of this growth. On July 1, 2008 the Town of Buckeye retired its outstanding general obligation bonds.

If the Town were to consider all outstanding debt as of July 1, 2009 as subject to the Constitutional limitations, the available capacity would be \$88,010,635 under the 20% limitation and \$4,601,691 under the 6% limitation. The Town expects to issue debt in the amount of up to \$3,835,000 in connection with the Jackrabbit Trail Sewer Improvement District in the first or second quarter of FY2009-10; assessments to District landowners will be the primary source of prepayment for this debt, although the Town will be contingently liable for the debt through a secondary pledge of all general Town revenues. The Town also has submitted a loan application to WIFA (Water Infrastructure Financing Authority) for up to \$33,000,000 for expansion of a waste water treatment facility. WIFA's action on that loan application is expected to be known in the first or second quarter of FY2009-10.



**COMBINED GADA DEBT**

The Greater Arizona Development Authority (GADA) was created by the Arizona State Legislature for the purpose of assisting local and tribal governments and special districts with the development of public infrastructure. The Town of Buckeye has financed a total of \$26,330,000 in three series for projects through this financing option. Projects include the reconstruction of streets, construction of water wells and water distribution system, flood control structure and a wastewater treatment facility expansion and acquisition of certain real property (the 2005A Series for \$9,400,000), the construction of a new municipal complex (the 2006A Series for \$14,730,000), and the acquisition and improvement of the Charman administrative facility (the 2007A Series for \$2,200,000). All GADA debt is secured by a pledge of the Town's excise taxes, which includes the local sales tax, state urban revenue sharing (income tax) distributions, state shared sales tax distributions, licenses and permits, and fines and forfeitures. The table below reflects the Town's retirement schedule for the outstanding GADA debt as of July 1, 2009.

<b>Fiscal Year Ending</b>	<b>Principal Payable</b>	<b>Interest Payable</b>	<b>Total Debt Service Payable</b>
2010	\$ 55,000	\$ 1,247,663	\$ 1,302,663
2011	505,000	1,238,688	1,743,688
2012	825,000	1,212,013	2,037,013
2013	860,000	1,173,613	2,033,613
2014	900,000	1,132,994	2,032,994
2015	945,000	1,089,906	2,034,906
2016	990,000	1,044,700	2,034,700
2017	1,030,000	996,094	2,026,094
2018	1,085,000	943,900	2,028,900
2019	1,135,000	888,800	2,023,800
2020	1,195,000	830,550	2,025,550
2021	1,250,000	772,975	2,022,975
2022	1,310,000	712,525	2,022,525
2023	1,375,000	645,400	2,020,400
2024	1,445,000	575,228	2,020,228
2025	1,515,000	504,763	2,019,763
2026	690,000	452,844	1,142,844
2027	725,000	419,359	1,144,359
2028	755,000	386,219	1,141,219
2029	795,000	351,509	1,146,509
2030	830,000	315,119	1,145,119
2031	865,000	277,159	1,142,159
2032	905,000	237,519	1,142,519
2033	785,000	197,625	982,625
2034	825,000	157,375	982,375
2035	870,000	115,000	985,000
2036	910,000	70,500	980,500
2037	955,000	23,875	978,875
	<b>\$ 26,330,000</b>	<b>\$ 18,013,915</b>	<b>\$ 44,343,915</b>



### EXCISE TAX REVENUE BONDS

The following table reflects the scheduled debt service for the Excise Tax Revenue Bonds, Series 2000. The debt was issued to finance the installation of a water well and certain improvements to the Town of Buckeye water distribution system. This debt is secured by a pledge of the Town's local sales tax, state shared urban revenue sharing (income tax) distribution, state shared sales tax distribution, licenses and permits and fines and forfeitures.

<b>Fiscal Year Ending</b>	<b>Principal Payable</b>	<b>Interest Payable</b>	<b>Total Debt Service Payable</b>
2010	\$ 125,000	\$ 111,313	\$ 236,313
2011	130,000	104,619	234,619
2012	135,000	97,578	232,578
2013	150,000	89,900	239,900
2014	150,000	81,725	231,725
2015	160,000	73,200	233,200
2016	175,000	63,900	238,900
2017	175,000	53,838	228,838
2018	190,000	43,070	233,070
2019	200,000	31,565	231,565
2020	210,000	19,470	229,470
2021	225,000	6,638	231,638
	<b>\$ 2,025,000</b>	<b>\$ 776,816</b>	<b>\$ 2,801,816</b>



**COMBINED EXCISE TAX SECURED DEBT**

The following table shows the combined debt service payments for the GADA Debt and the Excise Tax Revenue Bonds. The debt service for these two types of financings is secured by a pledge of the Town's excise taxes.

<b>Fiscal Year Ending</b>	<b>Principal Payable</b>	<b>Interest Payable</b>	<b>Total Debt Service Payable</b>
2010	\$ 180,000	\$ 1,358,976	\$ 1,538,976
2011	635,000	1,343,307	1,978,307
2012	960,000	1,309,591	2,269,591
2013	1,010,000	1,263,513	2,273,513
2014	1,050,000	1,214,719	2,264,719
2015	1,105,000	1,163,106	2,268,106
2016	1,165,000	1,108,600	2,273,600
2017	1,205,000	1,049,932	2,254,932
2018	1,275,000	986,970	2,261,970
2019	1,335,000	920,365	2,255,365
2020	1,405,000	850,020	2,255,020
2021	1,475,000	779,613	2,254,613
2022	1,310,000	712,525	2,022,525
2023	1,375,000	645,400	2,020,400
2024	1,445,000	575,228	2,020,228
2025	1,515,000	504,763	2,019,763
2026	690,000	452,844	1,142,844
2027	725,000	419,359	1,144,359
2028	755,000	386,219	1,141,219
2029	795,000	351,509	1,146,509
2030	830,000	315,119	1,145,119
2031	865,000	277,159	1,142,159
2032	905,000	237,519	1,142,519
2033	785,000	197,625	982,625
2034	825,000	157,375	982,375
2035	870,000	115,000	985,000
2036	910,000	70,500	980,500
2037	955,000	23,875	
	<b>\$ 28,355,000</b>	<b>\$ 18,790,731</b>	<b>\$ 47,145,731</b>



**MILLER ROAD IMPROVEMENT DISTRICT BONDS**

Improvement District Bonds issued by the Town are secured by special assessments levied on the real property included within the improvement district. These bonds do not constitute a general obligation of the Town and are not backed by general taxing power, although the Town is contingently liable for the bond's payment. The Miller Road Improvement District debt service fund has a balance of \$1,425,010 at the beginning of FY2009-10 that is available for future principal retirement.

<b>Fiscal Year Ending</b>	<b>Principal Payable</b>	<b>Interest Payable</b>	<b>Total Debt Service Payable</b>
2010	\$ 290,000	\$ 152,055	\$ 442,055
2011	305,000	136,250	441,250
2012	320,000	119,628	439,628
2013	335,000	102,188	437,188
2014	355,000	83,930	438,930
2015	375,000	64,583	439,583
2016	395,000	44,145	439,145
2017	415,000	22,618	437,618
	<b>\$ 2,790,000</b>	<b>\$ 725,397</b>	<b>\$ 3,515,397</b>

**JACKRABBIT TRAIL SEWER IMPROVEMENT DISTRICT**

During FY2008-09, the Town Council approved the formation of the Jackrabbit Trail Sewer Improvement District with a maximum project cost of \$3,835,000. Construction is expected to be completed during fiscal year 2009-10. Bonds may be issued in the first or second quarter of FY2009-10. It is anticipated that the bonds would not constitute a general obligation of the Town and would not be backed by general taxing power, although the Town expects that they will have to accept contingent liability for repayment of the debt if special assessment revenues are insufficient for that purpose. Depending on the timing of the bond sale, capitalized interest included as part of the project cost would be used to make an initial interest payment in FY2009-10.



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## SPECIAL DISTRICTS

The creation of **Improvement Districts (ID)** is approved by the Town Council. Debt issued to fund infrastructure improvements in Improvement Districts are repaid by assessments collected from property owners in the District. The Town provides a secondary guarantee by pledging general excise tax revenues should assessments fail to be sufficient to service the debt. Prior to FY2008-09, the Miller Road Improvement District was the only District authorized by the Council.

During FY2008-09, the Council authorized the creation of the Jackrabbit Trail Sewer Improvement District. Bonds are expected to be sold and the infrastructure improvements constructed during FY2009-10. Because of the contingent liability of the Town on the District debt, the budgets for Improvement Districts are included in the general operating budget of the Town.

The creation of **Community Facilities Districts (CFD)** and **Street Lighting Improvement Districts (SLID)** are also approved by the Town Council. They are separate legal entities from the government of the Town of Buckeye. The Mayor and Town Councilors serve as the Board of Directors for each CFD and SLID functioning within the limits of the Town. Infrastructure improvements in the CFDs are funded through the issuance of general obligation debt or special assessments that are paid by the property owners in the District. The Town has no contingent liability for the debt of the CFDs. SLIDs are formed to provide street lighting within the District. The cost of operations for the SLIDs is paid by assessments to the property owners in the District; SLIDs may not issue or incur debt. Because both CFDs and SLIDs are separate legal entities, they are required to go through a budget process similar to that required of the Town, including the requirement for a public hearing.

## IMPROVEMENT DISTRICTS

Because the budgets for the Improvement Districts are incorporated in the general operating budget of the Town, the adopted budgets for the Town's two improvement districts are included here for clarity only.



**TOWN OF BUCKEYE**  
**Fiscal Year 2009-2010**  
**MILLER ROAD IMPROVEMENT DISTRICT**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Budget	Estimated Final @ 6/30/09	Approved Amount	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Special assessments: debt service	\$ 364,930	\$ 434,549	\$ 435,000	\$ 445,000	2.41%
Special assessments: operations and maint	61,179	25,000	61,000	50,000	100.00%
Special assessments: prepayments	28,132		40,280	38,000	100.00%
Miscellaneous	985		120	-	
Other sources:					
Prior year fund balances	1,377,467	1,106,561	1,348,159	1,425,010	28.78%
<b>TOTAL SOURCES</b>	<b>\$ 1,832,693</b>	<b>\$ 1,566,110</b>	<b>\$ 1,884,559</b>	<b>\$ 1,958,010</b>	<b>25.02%</b>
<b>USES</b>					
Debt service: special assessment	\$ 434,128	\$ 434,549	\$ 434,549	\$ 442,055	1.73%
Administrative fees	50,406	25,000	25,000	25,000	0.00%
Operations and maintenance					0.00%
Reserve	-	1,106,561	1,425,010	1,490,955	34.74%
<b>TOTAL USES</b>	<b>\$ 484,534</b>	<b>\$ 1,566,110</b>	<b>\$ 1,884,559</b>	<b>\$ 1,958,010</b>	<b>25.02%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 1,348,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total secondary assessed valuation</b>					
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$	0.30



**TOWN OF BUCKEYE**  
**Fiscal Year 2009-2010**  
**JACKRABBIT TRAIL SEWER IMPROVEMENT DISTRICT**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Budget	Estimated Final @ 6/30/09	Approved Amount	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Special assessments: debt service	-	-	-	\$ -	100.00%
Special assessments: operations and maint	-	-	-	2,000	100.00%
Other sources:					
Bond proceeds	-	-	-	3,835,000	100.00%
Prior year fund balances	-	-	-		0.00%
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,837,000</b>	<b>100.00%</b>
<b>USES</b>					
Capital improvements	-	-	-	\$ 3,489,850	100.00%
Debt service: special assessment	-	-	-	172,575	100.00%
Administrative fees	-	-	-	2,000	100.00%
Bond issuance costs	-	-	-	-	
Operations and maintenance	-	-	-		0.00%
Reserve	-	-	-	172,575	100.00%
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,837,000</b>	<b>100.00%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total secondary assessed valuation</b>					
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				TBD	



**COMMUNITY FACILITIES DISTRICTS**

Community Facility Districts (CFDs) go through a budget process that is separate from the Town budget process. Even though CFDs are separate legal entities, because they are administered by the Town pursuant to an agreement with each CFD, they are considered to be component entities of the Town for financial statement purposes, but their budgets are separate. The approved FY2009-10 budgets for the CFDs administered by the Town are included here for the convenience of readers.

**ANTHEM SUN VALLEY COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: operations and maintenance	\$ -	\$ 1,238	\$ 750	\$ 1,106	-10.70%
Miscellaneous	-	-	-	-	
Other sources:					
Prior year fund balances	-	-	-	-	
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ 1,238</b>	<b>\$ 750</b>	<b>\$ 1,106</b>	<b>-10.70%</b>
<b>USES</b>					
Operations and maintenance	\$ -	\$ 1,238	\$ 750	\$ 1,106	-10.70%
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ 1,238</b>	<b>\$ 750</b>	<b>\$ 1,106</b>	<b>-10.70%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ -	\$ 434,552	\$ 434,552	\$ 387,912	-10.70%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 0.30	



**ELIANTO COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	%age Change from FY/09 Budget
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	
<b>SOURCES</b>					
Current sources:					
Property tax: operations and maintenance	-	\$ 5,380	\$ 6,332	\$ 3,592	-33.24%
Miscellaneous	2,497	10,000	-	-	
Other sources:					
Prior year fund balances	(986)	2,342	1,218	7,300	211.70%
<b>TOTAL SOURCES</b>	<b>\$ 1,511</b>	<b>\$ 17,722</b>	<b>\$ 7,550</b>	<b>\$ 10,892</b>	<b>-38.54%</b>
<b>USES</b>					
Operations and maintenance	\$ 293	\$ 5,380	\$ 250	\$ 250	-95.35%
Other		10,000			
Reserve	-	2,342	7,300	10,642	354.38%
<b>TOTAL USES</b>	<b>\$ 293</b>	<b>\$ 17,722</b>	<b>\$ 7,550</b>	<b>\$ 10,892</b>	<b>-38.54%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 1,218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 263,949	\$ 1,887,692	\$ 1,887,692	\$ 1,260,217	-33.24%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 0.30	



FESTIVAL RANCH COMMUNITY FACILITIES DISTRICT  
FY2009-10

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 177,523	\$ 779,299	\$ 779,299	\$ 1,154,341	48.13%
Property tax: operations and maintenance	17,557	77,930	77,930	115,434	48.13%
Special assessments: debt service	803,199	428,871	532,170	551,239	28.53%
Special assessments: operations and maint	53,392	34,523	75,000	47,081	36.38%
Investment income	223,666	221,588	50,000	50,000	-77.44%
Miscellaneous	-	10,000	-	-	-100.00%
Other sources:					
Bond proceeds	3,085,753	9,200,000	-	9,000,000	-2.17%
Prior year fund balances	3,983,032	7,101,324	7,288,640	2,873,354	-59.54%
<b>TOTAL SOURCES</b>	<b>\$ 8,344,122</b>	<b>\$ 17,853,535</b>	<b>\$ 8,803,039</b>	<b>\$ 13,791,449</b>	<b>-22.75%</b>
<b>USES</b>					
Capital improvements	\$ -	\$ 14,674,940	\$ 5,148,950	\$ 8,100,000	-44.80%
Debt service: general obligation	171,596	784,299	188,565	820,848	4.66%
Debt service: special assessment	668,549	832,803	532,170	551,239	-33.81%
Administrative fees	6,000	10,000	10,000	25,000	150.00%
Bond issuance costs	175,487	800,000	-	900,000	12.50%
Operations and maintenance	33,851	226,586	50,000	50,000	-77.93%
Reserve	-	524,907	2,873,354	3,344,362	537.13%
<b>TOTAL USES</b>	<b>\$ 1,055,482</b>	<b>\$ 17,853,535</b>	<b>\$ 8,803,039</b>	<b>\$ 13,791,449</b>	<b>-22.75%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 7,288,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 6,024,256	\$ 27,343,838	\$ 27,343,838	\$ 40,503,177	48.13%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



MIRIELLE COMMUNITY FACILITIES DISTRICT  
FY2009-10

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: operations and maintenance	-	\$ 82	\$ 50	\$ 82	0.00%
Other sources:					
Prior year fund balances	-	-	-	-	
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ 82</b>	<b>\$ 50</b>	<b>\$ 82</b>	<b>0.00%</b>
<b>USES</b>					
Operations and maintenance	-	\$ 82	\$ 50	\$ 82	0.00%
<b>TOTAL USES</b>	<b>\$ -</b>	<b>\$ 82</b>	<b>\$ 50</b>	<b>\$ 82</b>	<b>0.00%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ -	\$ 28,727	\$ 28,727	\$ 28,728	0.00%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 0.30	



**SUNDANCE COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 1,883,901	\$ 2,932,686	\$ 2,932,686	\$ 2,464,532	-15.96%
Property tax: operations and maintenance	187,002	293,269	293,269	246,453	-15.96%
Special assessments: debt service	2,151,904	2,202,838	2,200,000	1,984,599	-9.91%
Special assessments: operations and maint	97,975	140,753	200,000	76,498	-45.65%
Investment income	145,654	145,000	100,000	100,000	-31.03%
Other sources:					
Bond proceeds	-	20,645,000	-	5,000,000	-100.00%
Prior year fund balances	3,381,814	2,694,464	4,719,173	7,493,429	178.10%
<b>TOTAL SOURCES</b>	<b>\$ 7,848,248</b>	<b>\$ 29,054,010</b>	<b>\$ 10,445,128</b>	<b>\$ 17,365,511</b>	<b>-40.23%</b>
<b>USES</b>					
Capital improvements	\$ 65,014	\$ 19,106,420	\$ -	\$ 4,500,000	-76.45%
Debt service: general obligation	820,842	2,850,283	815,641	814,823	-71.41%
Debt service: special assessment	2,091,158	3,653,615	2,055,558	1,984,599	-45.68%
Administrative fees	5,500	6,000	5,500	20,000	233.33%
Bond issuance costs	-	2,064,500	-	500,000	-100.00%
Operations and maintenance	146,562	770,207	75,000	75,000	-90.26%
Reserve	-	602,985	7,493,429	9,471,089	1470.70%
<b>TOTAL USES</b>	<b>\$ 3,129,076</b>	<b>\$ 29,054,010</b>	<b>\$ 10,445,128</b>	<b>\$ 17,365,511</b>	<b>-40.23%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 4,719,173</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 64,973,548	\$ 102,901,272	\$ 102,901,272	\$ 86,474,808	-15.96%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



**TARTESSO WEST COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 688,573	\$ 956,080	\$ 956,080	\$ 921,625	-3.60%
Property tax: operations and maintenance	68,101	95,608	95,608	92,163	-3.60%
Investment income	16,465	14,000	500	500	-96.43%
Miscellaneous	-	6,000	-	-	-100.00%
Other sources:					
Bond proceeds	8,750,000	5,000,000	-	-	-100.00%
Prior year fund balances	181,890	169,044	98,303	281,406	66.47%
<b>TOTAL SOURCES</b>	<b>\$ 9,705,028</b>	<b>\$ 6,240,732</b>	<b>\$ 1,150,491</b>	<b>\$ 1,295,694</b>	<b>-79.24%</b>
<b>USES</b>					
Capital improvements	\$ 8,376,500	\$ 4,184,671	\$ -	\$ -	-100.00%
Debt service: general obligation	760,084	1,034,875	859,085	661,796	-36.05%
Administrative fees	750	5,000	5,000	10,000	100.00%
Bond issuance costs	444,802	500,000	-	-	-100.00%
Operations and maintenance	24,589	60,000	5,000	5,000	-91.67%
Reserve	-	456,186	281,406	618,898	35.67%
<b>TOTAL USES</b>	<b>\$ 9,606,726</b>	<b>\$ 6,240,732</b>	<b>\$ 1,150,491</b>	<b>\$ 1,295,694</b>	<b>-79.24%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 98,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 21,119,068	\$ 33,546,668	\$ 33,546,668	\$ 32,337,727	-3.60%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



**TRILLIUM COMMUNITY FACILITIES DISTRICT  
 FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ -	\$ -	\$ -	\$ -	
Property tax: operations and maintenance	-	2,256	2,256	263	-88.32%
Miscellaneous	356	2,000	-	-	
Other sources:					
Bond proceeds	-	-	-	-	
Prior year fund balances	6,982	6,815	5,998	7,991	17.26%
<b>TOTAL SOURCES</b>	<b>\$ 7,338</b>	<b>\$ 11,071</b>	<b>\$ 8,254</b>	<b>\$ 8,254</b>	<b>-25.44%</b>
<b>USES</b>					
Capital improvements	\$ -	\$ -	\$ -	\$ -	
Debt service: general obligation	-	-	-	-	
Administrative fees	-	-	-	-	
Bond issuance costs	-	-	-	-	
Operations and maintenance	1,341	4,256	263	263	-93.81%
Reserve	-	6,815	7,991	7,991	17.26%
<b>TOTAL USES</b>	<b>\$ 1,341</b>	<b>\$ 11,071</b>	<b>\$ 8,254</b>	<b>\$ 8,254</b>	<b>-25.44%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 5,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total secondary assessed valuation</b>	\$ 649,546	\$ 791,470	\$ 791,470	\$ 87,817	-88.32%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 0.30	



**VERRADO DISTRICT 1 COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 2,275,637	\$ 2,997,152	\$ 2,997,152	\$ 3,004,745	0.25%
Property tax: operations and maintenance	225,063	299,715	299,715	300,475	0.25%
Investment income	454,823	173,802	50,000	50,000	-71.23%
Developer contributions	-	1,814,712	-	-	-100.00%
Reimbursable fees	289	120,000	-	-	-100.00%
Other sources:					
Bond proceeds	-	16,000,000	-	-	-100.00%
Prior year fund balances	14,745,756	6,370,232	6,195,005	1,432,939	-77.51%
<b>TOTAL SOURCES</b>	<b>\$ 17,701,568</b>	<b>\$ 27,775,613</b>	<b>\$ 9,541,872</b>	<b>\$ 4,788,159</b>	<b>-82.76%</b>
<b>USES</b>					
Capital improvements	7,609,440	19,084,622	4,598,422	-	-100.00%
Debt service: general obligation	3,508,575	4,138,670	3,480,511	3,540,899	-14.44%
Administrative fees	6,500	5,000	5,000	10,000	100.00%
Bond issuance costs	-	1,600,000	-	-	-100.00%
Operations and maintenance	382,048	370,000	25,000	25,000	-93.24%
Reserve	-	2,577,321	1,432,939	1,212,260	-52.96%
<b>TOTAL USES</b>	<b>\$ 11,506,563</b>	<b>\$ 27,775,613</b>	<b>\$ 9,541,872</b>	<b>\$ 4,788,159</b>	<b>-82.76%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 6,195,005</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 79,301,290	\$ 105,163,198	\$ 105,163,198	\$ 105,429,672	0.25%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



VERRADO WESTERN OVERLAY COMMUNITY FACILITIES DISTRICT  
FY2009-10

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 698,249	\$ 784,701	\$ 784,701	\$ 848,826	8.17%
Property tax: operations and maintenance	69,058	78,470	78,470	84,883	8.17%
Investment income	43,849	15,000	15,000	15,000	0.00%
Developer contributions	-	211,607	-	-	-100.00%
Reimbursable fees	-	5,000	-	-	-100.00%
Other sources:					
Bond proceeds	119,097	10,000,000	-	-	-100.00%
Prior year fund balances	2,194,382	388,321	775,277	1,226,629	215.88%
<b>TOTAL SOURCES</b>	<b>\$ 3,124,635</b>	<b>\$ 11,483,099</b>	<b>\$ 1,653,448</b>	<b>\$ 2,175,338</b>	<b>-81.06%</b>
<b>USES</b>					
Capital improvements	\$ 1,759,947	\$ 9,000,000	\$ -	\$ -	-100.00%
Debt service: general obligation	411,395	1,117,755	420,819	391,205	-65.00%
Administrative fees	4,250	5,000	5,000	5,000	0.00%
Bond issuance costs	43,676	1,000,000	-	-	-100.00%
Operations and maintenance	130,090	116,851	1,000	1,000	-99.14%
Reserve	-	243,493	1,226,629	1,778,133	630.26%
<b>TOTAL USES</b>	<b>\$ 2,349,358</b>	<b>\$ 11,483,099</b>	<b>\$ 1,653,448</b>	<b>\$ 2,175,338</b>	<b>-81.06%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 775,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 23,886,052	\$ 27,533,415	\$ 27,533,415	\$ 29,783,370	8.17%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



**WATSON ROAD COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ -	\$ -	\$ -	\$ -	
Property tax: operations and maintenance	-	56,450	30,000	79,256	40.40%
Special assessments: debt service	3,772,864	3,847,645	3,851,944	3,818,016	-0.77%
Special assessments: operations and maint	53,345	45,517	80,000	66,033	45.07%
Investment income	268,956	230,000	40,000	40,000	-82.61%
Miscellaneous	75,436	50,000	24,700	-	
Other sources:					
Bond proceeds	-	-	-	-	
Prior year fund balances	8,038,482	5,644,093	4,686,909	4,774,909	-15.40%
<b>TOTAL SOURCES</b>	<b>\$ 12,209,082</b>	<b>\$ 9,873,705</b>	<b>\$ 8,713,553</b>	<b>\$ 8,778,214</b>	<b>-11.10%</b>
<b>USES</b>					
Capital improvements	\$ 3,627,145	\$ 1,297,459	\$ 60,000	\$ -	-100.00%
Debt service: general obligation	-	-	-	-	
Debt service: special assessment	3,859,475	3,847,645	3,851,944	3,818,016	-0.77%
Administrative fees	2,500	4,500	5,000	5,000	11.11%
Bond issuance costs	-	-	-	-	
Operations and maintenance	33,054	180,649	21,700	40,000	-77.86%
Reserve	-	4,543,452	4,774,909	4,915,198	8.18%
<b>TOTAL USES</b>	<b>\$ 7,522,174</b>	<b>\$ 9,873,705</b>	<b>\$ 8,713,553</b>	<b>\$ 8,778,214</b>	<b>-11.10%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 4,686,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 3,426,794	\$ 19,807,092	\$ 19,807,092	\$ 27,809,284	40.40%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 0.30	



**WEST PARK COMMUNITY FACILITIES DISTRICT  
FY2009-10**

	Fiscal Year 2007-08 Final	FY2008-09		FY2009-10	
		Approved Budget	Estimated Final @ 6/30/09	Approved Budget	%age Change from FY/09 Budget
<b>SOURCES</b>					
Current sources:					
Property tax: debt service	\$ 615,408	\$ 838,601	\$ 838,601	\$ 599,124	-28.56%
Property tax: operations and maintenance	60,269	83,860	83,860	59,912	-28.56%
Special assessments: debt service	337,758	208,985	335,811	378,650	81.19%
Special assessments: operations and maint	21,832	28,000	28,000	20,823	
Investment income	53,227	48,030	10,000	10,000	-79.18%
Miscellaneous	68,075	5,000	-	-	-100.00%
Other sources:					
Bond proceeds	2,480,000	3,000,000	-	-	-100.00%
Prior year fund balances	1,254,667	1,308,670	1,467,557	1,328,610	1.52%
<b>TOTAL SOURCES</b>	<b>\$ 4,891,236</b>	<b>\$ 5,521,146</b>	<b>\$ 2,763,829</b>	<b>\$ 2,397,119</b>	<b>-56.58%</b>
<b>USES</b>					
Capital improvements	\$ 2,509,309	\$ 2,773,658	\$ 517,599	\$ -	-100.00%
Debt service: general obligation	556,483	988,643	548,309	545,705	-44.80%
Debt service: special assessment	317,100	488,330	335,811	378,650	-22.46%
Administrative fees	8,500	8,500	8,500	20,000	135.29%
Bond issuance costs	-	300,000	-	-	-100.00%
Operations and maintenance	32,286	225,487	25,000	25,000	-88.91%
Reserve	-	736,528	1,328,610	1,427,764	93.85%
<b>TOTAL USES</b>	<b>\$ 3,423,679</b>	<b>\$ 5,521,146</b>	<b>\$ 2,763,829</b>	<b>\$ 2,397,119</b>	<b>-56.58%</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>\$ 1,467,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
<b>Total secondary assessed valuation</b>	\$ 18,781,604	\$ 29,424,606	\$ 29,424,606	\$ 21,021,889	-28.56%
<b>Tax rate (per \$100 of secondary assessed valuation)</b>				\$ 3.30	



**STREET LIGHTING IMPROVEMENT DISTRICTS**

Street Lighting Improvement Districts (SLIDs) also go through a budget process separate from that of the Town budget process. Even though SLIDs are administered by the Town, they are not considered to be component entities of the Town for financial statement purposes. However, the approved FY2009-10 budgets for the SLIDs administered by the Town are included here for the convenience of readers.

**VISTA DE MONTANA Phase 1A, 1B, 2, 3 - SLID 2006-1  
Created by Council Resolution 75-06 (December 5, 2006)**

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 20,065	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 20,065</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 15,350	N/A
Administration	N/A	N/A	N/A	4,715	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 20,065</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 32.73	



**FESTIVAL FOOTHILLS PHASE 1 - 2006-SLID-07**  
Created by Council Resolution 61-07 (September 4, 2007)

	FY2008-09		FY2009-10		%age Change from FY/09
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 14,147	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 14,147</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 10,667	N/A
Administration	N/A	N/A	N/A	3,480	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 14,147</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 31.09	

**FESTIVAL FOOTHILLS PHASE 2 - 2006-SLID-08**  
Created by Council Resolution 48-08 (October 3, 2008)

	FY2008-09		FY2009-10		%age Change from FY/09
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 7,784	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 7,784</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 5,109	N/A
Administration	N/A	N/A	N/A	2,675	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 7,784</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 21.50	



**SUN CITY FESTIVAL Units C1-H1 and V1 - SLID 2006-11**  
**Created by Council Resolution 18-07 (March 22, 2007)**

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 19,022	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 19,022</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 12,871	N/A
Administration	N/A	N/A	N/A	6,151	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 19,022</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 22.97	

**RIATA WEST UNIT 2 - SLID 2006-15**  
**Created by Council Resolution 73-06 (December 6, 2006)**

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 8,028	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 8,028</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 6,511	N/A
Administration	N/A	N/A	N/A	1,517	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 8,028</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 42.03	



**SONORAN VISTA Units 1 & 2 - 2006-SLID-16**  
Created by Council Resolution 37-08 (June 20, 2008)

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 7,709	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 7,709</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 6,010	N/A
Administration	N/A	N/A	N/A	1,699	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 7,709</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				<b>\$ 35.20</b>	

**RIATA WEST UNIT 1 - SLID 2006-17**  
Created by Council Resolution 71-06 (December 5, 2006)

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 8,398	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 8,398</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 5,209	N/A
Administration	N/A	N/A	N/A	3,189	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 8,398</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				<b>\$ 19.30</b>	



**SUN CITY FESTIVAL Units K1 & O-1 - 2006-SLID-19**  
Created by Council Resolution 18-08 (April 15, 2008)

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 6,608	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 6,608</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 4,407	N/A
Administration	N/A	N/A	N/A	2,201	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 6,608</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 22.25	

**SUNDANCE PARCEL 27 - 2007-001**

	FY2008-09			FY2009-10	
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	%age Change from FY/09
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 3,038	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 3,038</b>	<b>N/A</b>
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 1,853	N/A
Administration	N/A	N/A	N/A	1,185	N/A
<b>TOTAL USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 3,038</b>	<b>N/A</b>
<b>SOURCES OVER/ (UNDER) USES</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Billing Per Property in District</b>				\$ 18.75	

NOTE: Subsequent to Council action to adopt a budget and set an assessment rate for FY2009-10, it was determined that all action necessary to create the SLID had not been completed. Therefore, the budget and assessment rate are VOID for FY2009-10.



**SUNDANCE PARCEL 25 - 2007-SLID-002**  
 Created by Council Resolution 86-08 (November 14, 2008)

	FY2008-09		FY2009-10		%age Change from FY/09
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 2,328	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	N/A	N/A	N/A	\$ 2,328	N/A
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 1,502	N/A
Administration	N/A	N/A	N/A	826	N/A
<b>TOTAL USES</b>	N/A	N/A	N/A	\$ 2,328	N/A
<b>SOURCES OVER/ (UNDER) USES</b>	N/A	N/A	N/A	\$ -	
<b>Billing Per Property in District</b>				\$ 20.79	

**SUNDANCE PARCEL 26 - 2007-SLID-003**  
 Created by Council Resolution 91-08 (November 21, 2008)

	FY2008-09		FY2009-10		%age Change from FY/09
	Fiscal Year 2007-08 Final	Approved Budget	Projected	Approved Budget	
<b>SOURCES</b>					
Current Sources:					
Billings Through County Assessor	N/A	N/A	N/A	\$ 2,064	N/A
Other Sources:					
Prior Year Balance	N/A	N/A	N/A		
<b>TOTAL SOURCES</b>	N/A	N/A	N/A	\$ 2,064	N/A
<b>USES</b>					
Utility Billings	N/A	N/A	N/A	\$ 1,252	N/A
Administration	N/A	N/A	N/A	812	N/A
<b>TOTAL USES</b>	N/A	N/A	N/A	\$ 2,064	N/A
<b>SOURCES OVER/ (UNDER) USES</b>	N/A	N/A	N/A	\$ -	
<b>Billing Per Property in District</b>				\$ 18.59	



## LEGISLATION AND BUDGET SCHEDULES

### BUDGET RESOLUTION

#### RESOLUTION NO. 18-09

**RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF BUCKEYE, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE TOWN OF BUCKEYE FOR THE FISCAL YEAR 2009-2010 BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010, ADOPTING A TENTATIVE BUDGET, SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR, THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES, GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS, FOR ADOPTION OF BUDGET AND FOR SETTING THE TAX LEVIES AND TAX RATE.**

**BE IT RESOLVED** by the Town Council of the Town of Buckeye, Arizona, as follows:

**Section 1.** The statements, schedules and exhibits contained in the budget attached hereto and incorporated by reference herein, are hereby adopted for the purpose as hereinafter set forth as the tentative budget for the Town of Buckeye, Arizona, for the fiscal year 2009-2010.

**Section 2.** The Town Clerk be and hereby is authorized and directed to publish in the manner prescribed by law the estimates of expenditures, as hereinafter set forth, together with a notice that the Town Council will meet for the purpose of final hearing for taxpayers and for adoption of the 2009-2010 Annual Budget for the Town of Buckeye, Arizona, on the 22nd day of June, 2009, at the hour of 6:00 p.m. in the Council Chambers, 100 N. Apache Road, Buckeye, Arizona, and will further meet for the purpose of making tax levies on the 7th day of July, 2009, at the hour of 6:00 p.m. in the Council Chambers, 100 N. Apache Road, Buckeye, Arizona.

**Section 3.** The Town of Buckeye will adopt an annual budget and gives the following guidelines and authority to the Town Manager in implementing and managing the annual budget.

- a. Current personnel policies and practices, exclusive of salary schedules and benefits previously approved by the Town Council, are to continue except as hereinafter changed by separate action. The classification plan may be amended by the Town Manager from time to time to create or abolish classes or positions. The Town Manager shall assign each new classification a grade in the salary schedule so that all positions substantially similar with respect to duties, responsibilities, authority, and character of work receive the same schedules of compensation.
- b. Consistent with the responsibilities, duties, authority and performance of the employee, the Town Manager may assign employees a salary within the salary rate schedules approved by the Town Manager.
- c. The Town Manager or Town Manager's designee is authorized to transfer unencumbered General and other operating budget funds appropriated among programs within a department, office, or agency.



Upon written request by the Town Manager, the council may transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

- d. The Town Manager or Town Manager's designee is authorized to transfer part or all of any encumbrance or carry forward reserve within or to a department, office, or agency's budget within or to another fund if necessary.
- e. The Town Manager or Town Manager's designee is authorized to transfer appropriation in the non-departmental accounts to the various accounts in all funds.
- f. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes.
- g. In the event that revenues collected are less than appropriated projected revenues, the Town Manager or Town Manager's designee is authorized to reduce expenditure appropriations accordingly.

**Section 4.** Money from any fund may be used for any of these appropriations, except money specifically restricted by State law or by Town Ordinance or Resolution.

**Section 5.** The statements, schedules and exhibits of the tentative budget, as described in Schedules A through F below, are attached hereto and by reference adopted herein.

- Schedule A Summary Schedule of Estimated Revenues and Expenditures/Expenses
- Schedule B Summary of Tax Levy and Tax Rate Information
- Schedule C Summary by Fund Type of Revenues Other than Property Taxes
- Schedule D Summary by Fund Type of Other Financing Sources/Uses and Interfund Transfers
- Schedule E Summary by Department of Expenditures/Expenses Within Each Fund Type
- Schedule F Summary by Department of Expenditures/Expenses

**PASSED AND ADOPTED** by the Town Council of the Town of Buckeye, Arizona, this 19<sup>th</sup> day of May, 2009.

  
\_\_\_\_\_  
Jackie Meeks, Mayor





Town of Buckeye  
Adopted 2009-10 Budget  
Legislation and Budget Schedules

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## BUDGET SCHEDULES

The budget schedules presented in the following pages are intended to give the reader a brief glance at the Town's approved budget for the fiscal year, July 1, 2009 through June 30, 2010. The format of these schedules has been developed by the Office of the Auditor General in accordance with Arizona Revised Schedules (ARS 42-17101 and 42-17102). The forms include revisions necessary to conform to the requirements of Governmental Accounting Standards Board Statement No. 34 (GASB 34) issued by the Governmental Accounting Standards Board. The proposed budget schedules were published twice in a local newspaper prior to the Public Hearings and Final Budget Adoption by the Town Council.

Each Town/City must complete the official budget forms for all funds except Agency, Internal Service Funds and Private-Purpose Trust Funds. A Town may choose to add more information or detail than is required with the official forms. Schedules A-E are submitted to the Auditor General's Office along with the Budget Resolution of Adoption.

- Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses
- Schedule B - Summary of Tax Levy and Tax Rate Information
- Schedule C - Summary by Fund Type of Revenues Other Than Property Taxes
- Schedule D - Summary by Fund Type of Other Financing Sources/Uses and Interfund Transfers
- Schedule E - Summary by Department of Expenditures/Expenses Within Each Fund Type
- Schedule F - Summary by Department of Expenditures/Expenses



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CITY/TOWN OF BUCKEYE, AZ

levy

Fiscal Year 2010

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2009	ACTUAL EXPENDITURES/EXPENSES ** 2009	FUND BALANCE/NET ASSETS*** July 1, 2009**	PROPERTY TAX REVENUES 2010	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010	OTHER FINANCING 2010		INTERFUND TRANSFERS 2010		TOTAL FINANCIAL RESOURCES AVAILABLE 2010	BUDGETED EXPENDITURES/EXPENSES 2010
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 56,786,098	\$ 42,803,071	\$ 13,614,398	Primary: \$ 4,040,000	\$ 40,081,592	\$	\$	\$ 250,000	\$ 1,900,100	\$ 56,085,890	\$ 56,085,890
2. Special Revenue Funds	48,075,119	17,445,264	14,128,752	Secondary:	18,647,324			898,800	265,000	33,409,876	33,409,876
3. Debt Service Funds Available	2,873,565	1,795,229	1,427,022		880,650			1,302,700		3,610,372	3,610,372
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	2,873,565	1,795,229	1,427,022		880,650			1,302,700		3,610,372	3,610,372
6. Capital Projects Funds	84,212,006	27,239,061	41,633,450		12,382,600	3,835,000	3,835,000	625,000	625,000	54,016,050	54,016,050
7. Permanent Funds	268,826	16,625	244,714							244,714	244,714
8. Enterprise Funds Available	18,186,977	10,801,839	6,516,676		13,597,650	33,000,000	33,000,000	773,424	1,059,824	19,827,926	19,827,926
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	18,186,977	10,801,839	6,516,676		13,597,650	33,000,000	33,000,000	773,424	1,059,824	19,827,926	19,827,926
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 210,402,591	\$ 100,101,089	\$ 77,565,012	\$ 4,040,000	\$ 85,589,816	\$ 36,835,000	\$ 36,835,000	\$ 3,849,924	\$ 3,849,924	\$ 167,194,828	\$ 167,194,828

**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 or voter-approved alternative expenditure limitation

	2009	2010
1. Budgeted expenditures/expenses	\$ 210,402,591	\$ 167,194,828
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	210,402,591	167,194,828
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 210,402,591	\$ 167,194,828
6. EEC or voter-approved alternative expenditure limitation	\$ 217,744,216	\$ 204,029,828

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 Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

SCHEDULE A



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**CITY/TOWN OF \_\_\_\_\_ BUCKEYE, AZ \_\_\_\_\_**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2010**

	<u>2009</u>	<u>2010</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,676,744</u>	\$ <u>4,282,676</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>3,676,744</u>	\$ <u>4,040,000</u>
B. Secondary property taxes	_____	_____
C. Total property tax levy amounts	\$ <u>3,676,744</u>	\$ <u>4,040,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,263,000</u>	
(2) Prior years' levies	<u>110,000</u>	
(3) Total primary property taxes	\$ <u>3,373,000</u>	
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	\$ <u>3,373,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8984</u>	<u>0.8851</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8984</u>	<u>0.8851</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 11 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.

SCHEDULE B



**CITY/TOWN OF \_\_\_\_\_ BUCKEYE, AZ \_\_\_\_\_**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2009</b>	<b>ACTUAL REVENUES* 2009</b>	<b>ESTIMATED REVENUES 2010</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local Transaction Privilege Taxes	\$ 21,200,000	\$ 17,243,000	\$ 17,610,000
Current Collections on Prior Year Levies	85,000	110,000	85,000
<b>Licenses and permits</b>			
Local Business Licenses	183,000	188,100	188,000
Building Related Fees	10,896,064	2,879,400	2,881,400
Other Building Related Charges	900,000	1,196,000	1,203,000
Utility Franchise Fees	1,063,000	955,000	950,000
Leases/Licenses to Use	1,237,000	984,000	937,000
<b>Intergovernmental</b>			
State Shared Sales Tax	2,297,911	2,110,700	1,953,200
Urban Revenue Sharing	3,754,217	3,754,200	3,280,000
Auto Lieu Tax	900,000	823,400	800,000
Grants	8,000	8,000	5,201,300
LTAFLI (Lottery)			64,500
<b>Charges for services</b>			
Charges for Services-All Departments	743,550	744,253	1,068,283
<b>Fines and forfeits</b>			
Magistrate Court	450,000	435,000	435,000
<b>Interest on investments</b>			
Interest Income	375,000	320,000	260,000
<b>In-lieu property taxes</b>			
In-Lieu Payments	30,000	15,000	16,000
<b>Contributions</b>			
Voluntary contributions	6,100	8,000	14,300
<b>Miscellaneous</b>			
Other Various Revenues	4,171,898	305,292	1,890,009
Transfers from Other Funds		1,229,668	
Indirect Cost Allocation	1,244,487	1,405,407	1,244,600
<b>Total General Fund</b>	<b>\$ 49,545,227</b>	<b>\$ 34,714,420</b>	<b>\$ 40,081,592</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.

SCHEDULE C



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
State Distribution	\$ 1,828,781	\$ 1,304,000	\$ 1,535,300
LTAF II (Lottery)	180,127	171,061	
Intergovernmental Grants			419,742
Interest Income	50,000	18,150	10,000
Other Income		3,944	4,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 2,058,908</b>	<b>\$ 1,497,155</b>	<b>\$ 1,969,042</b>
<b>Local Transportation Assistance Fund</b>			
Intergovernmental		\$ 1,325,000	\$ 2,300,000
<b>Total Local Transportation Assistance Fund</b>		<b>\$ 1,325,000</b>	<b>\$ 2,300,000</b>
<b>CDBG Projects Fund</b>			
Intergovernmental	\$ 282,652	\$ 76,671	\$ 572,194
	\$ 282,652	\$ 76,671	\$ 572,194
<b>Verrado Planners Fund</b>			
Developer Contribution	\$ 140,000	\$ 22,825	
	\$ 140,000	\$ 22,825	
<b>Transportation Master Plan Fund</b>			
Interfund Transfer			
<b>Downtown Revitalization Fund</b>			
Interest Income	\$ 16,000		
	\$ 16,000		
<b>Maricopa County CAP Fund</b>			
Intergovernmental	\$ 97,834	\$ 97,834	\$ 104,000
	\$ 97,834	\$ 97,834	\$ 104,000
<b>Social Svcs Grants Fund (Area Agency)</b>			
Intergovernmental	\$ 323,375	\$ 173,418	\$ 150,000
	\$ 323,375	\$ 173,418	\$ 150,000
<b>B.A.S.E. Program Fund</b>			
Charges for Services	\$ 456,113	\$ 435,825	
Grants	25,000		
	\$ 481,113	\$ 435,825	

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>Sports/Special Interest Classes Fund</b>			
Charges for Services	\$ 154,074	\$ 125,887	\$
Grants/Sponsorships/Donations	12,500	4,100	
	<u>\$ 166,574</u>	<u>\$ 129,987</u>	<u>\$</u>
<b>Park Grants Fund</b>			
Intergovernmental Grants	\$ 2,290,927	\$ 400,927	\$ 583,000
	<u>\$ 2,290,927</u>	<u>\$ 400,927</u>	<u>\$ 583,000</u>
<b>Earl Edgar Renovation Fund</b>			
Donations	\$	\$ 500	\$
	<u>\$</u>	<u>\$ 500</u>	<u>\$</u>
<b>APS/SRP Mitigation Fund</b>			
Interest Income	\$ 4,500	\$ 6,365	\$ 1,000
	<u>\$ 4,500</u>	<u>\$ 6,365</u>	<u>\$ 1,000</u>
<b>Heritage Park Development Fund</b>			
Events and Donations	\$	\$ 46,300	\$ 50,000
	<u>\$</u>	<u>\$ 46,300</u>	<u>\$ 50,000</u>
<b>Cemetery Improvement Fund</b>			
Fees	\$ 20,000	\$ 88,000	\$ 18,000
Interest Income	5,000	3,000	4,000
	<u>\$ 25,000</u>	<u>\$ 91,000</u>	<u>\$ 22,000</u>
<b>Festival Fire Fund</b>			
Developer Contributions	\$ 889,434	\$ 500,000	\$
	<u>\$ 889,434</u>	<u>\$ 500,000</u>	<u>\$</u>
<b>Tartesso Fire Fund</b>			
Developer Contributions	\$ 1,140,434	\$ 500,000	\$
	<u>\$ 1,140,434</u>	<u>\$ 500,000</u>	<u>\$</u>
<b>Fire Dept Grants Fund</b>			
Grants	\$ 500,000	\$ 123,479	\$ 1,674,145
	<u>\$ 500,000</u>	<u>\$ 123,479</u>	<u>\$ 1,674,145</u>

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>S.A.F.E.R. Grant Fund</b>			
Intergovernmental Grant	\$ 124,200	\$ 124,150	\$
	\$ 124,200	\$ 124,150	\$
<b>Westpark Fire Fund</b>			
Developer Contributions	\$ 890,309	\$	\$
	\$ 890,309	\$	\$
<b>Risk Management Retention Fund</b>			
Insurance Reimbursement Claims	\$	\$ 100,000	\$ 75,000
	\$	\$ 100,000	\$ 75,000
<b>Technology Life Cycle Management Fund</b>			
Interfund Transfer	\$	\$	\$
	\$	\$	\$
<b>Fill the Gap Fund</b>			
Intergovernmental	\$	\$ 4,000	\$ 4,000
	\$	\$ 4,000	\$ 4,000
<b>RICO Fund</b>			
Intergovernmental	\$ 800,000	\$ 800,000	\$ 2,250,000
	\$ 800,000	\$ 800,000	\$ 2,250,000
<b>VALUE Kids Fund</b>			
Donations/Sponsorships/Grants	\$	\$ 480	\$ 1,000
	\$	\$ 480	\$ 1,000
<b>3511 Towing/Impound Fund</b>			
Fees and Charges	\$	\$ 40,000	\$ 160,000
	\$	\$ 40,000	\$ 160,000
<b>Police Department Grants Fund</b>			
Grants	\$ 491,519	\$ 111,675	\$ 2,351,024
	\$ 491,519	\$ 111,675	\$ 2,351,024

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>Streets Improvement Fund</b>			
Developer Contributions	\$ 1,500,000	\$ 70,000	\$ 50,000
Other Income	200,000	1,500	1,500
Interest Income	30,000	30,000	10,000
	<u>\$ 1,730,000</u>	<u>\$ 101,500</u>	<u>\$ 61,500</u>
<b>Roadway Construction Fund</b>			
Intergovernmental	\$	\$ 300,000	\$
Grants			1,621,878
Other Income		5,282	
Interest Income	70,000	4,518	4,000
	<u>\$ 70,000</u>	<u>\$ 309,800</u>	<u>\$ 1,625,878</u>
<b>MAG/ADOT Projects Fund</b>			
Intergovernmental	\$ 407,000	\$ 1,175,300	\$ 3,932,900
	<u>\$ 407,000</u>	<u>\$ 1,175,300</u>	<u>\$ 3,932,900</u>
<b>Grant Programs-Economic Dev Fund</b>			
Grants	\$ 1,000,000	\$ 2,000	\$ 5,000
	<u>\$ 1,000,000</u>	<u>\$ 2,000</u>	<u>\$ 5,000</u>
<b>Homeland Security Grant Fund</b>			
Grant Reimbursements	\$ 58,000	\$	\$ 52,000
	<u>\$ 58,000</u>	<u>\$</u>	<u>\$ 52,000</u>
<b>Sundance Water Recharge Fund</b>			
Other Revenues	\$ 2,000	\$ 2,000	\$ 2,000
Interest Income	14,000	10,300	9,500
	<u>\$ 16,000</u>	<u>\$ 12,300</u>	<u>\$ 11,500</u>
<b>Airport Improvement Fund</b>			
Federal Grants	\$ 8,580,000	\$ 635,528	\$ 674,394
State Grants	20,000	16,725	17,747
	<u>\$ 8,600,000</u>	<u>\$ 652,253</u>	<u>\$ 692,141</u>
<b>Total Special Revenue Funds</b>	<u>\$ 22,603,779</u>	<u>\$ 8,860,744</u>	<u>\$ 18,647,324</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.

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>DEBT SERVICE FUNDS</b>			
<b>GADA 2005A Debt Service Fund</b>			
Interest Income	\$ _____	\$ 712	\$ 400
	\$ _____	\$ 712	\$ 400
<b>G.O. Debt Service</b>			
Current Year Collections-Prior Year Levy	\$ _____	\$ 19,173	\$ _____
	\$ _____	\$ 19,173	\$ _____
<b>GADA 2006A Debt Service Fund</b>			
Interest Income	\$ _____	\$ 800	\$ _____
	\$ _____	\$ 800	\$ _____
<b>GADA 2007A Debt Service Fund</b>			
Interest Income	\$ _____	\$ 120	\$ 100
	\$ _____	\$ 120	\$ 100
<b>Miller Road ID Debt Service Fund</b>			
Assessments	\$ 459,549	\$ 536,400	\$ 533,000
	\$ 459,549	\$ 536,400	\$ 533,000
<b>Jackrabbit Trail Sewer ID Debt Svc Fund</b>			
Prepaid Interest	\$ _____	\$ _____	\$ 345,150
Assessments	\$ _____	\$ _____	2,000
	\$ _____	\$ _____	\$ 347,150
<b>Total Debt Service Funds</b>	<b>\$ 459,549</b>	<b>\$ 557,205</b>	<b>\$ 880,650</b>
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Impact Fees-Water System Improvement Fd</b>			
Impact Fees	\$ 4,311,348	\$ 150,000	\$ 150,000
Interest Income	51,000	51,000	45,000
	\$ 4,362,348	\$ 201,000	\$ 195,000
<b>Impact Fees-Sewer System Improvement Fd</b>			
Impact Fees	\$ 2,968,255	\$ 250,000	\$ 250,000
Interest Income	130,000	140,000	90,000
	\$ 3,098,255	\$ 390,000	\$ 340,000
<b>Impact Fees-Streets</b>			
Impact Fees	\$ 1,000,000	\$ 220,000	\$ 220,000
Interest Income	33,000	33,000	33,000
	\$ 1,033,000	\$ 253,000	\$ 253,000

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>Impact Fees-Fire</b>			
Impact Fees	\$ 2,192,639	\$ 344,200	\$ 325,000
Interest Income	54,000	60,000	52,000
	\$ 2,246,639	\$ 404,200	\$ 377,000
<b>Impact Fees-Police</b>			
Impact Fees	\$ 1,649,343	250,000	250,000
Interest Income	36,000	36,000	36,000
	\$ 1,685,343	\$ 286,000	\$ 286,000
<b>Impact Fees-Parks &amp; Recreation</b>			
Impact Fees	\$ 3,357,034	410,000	410,000
Interest Income	76,000	72,000	72,000
	\$ 3,433,034	\$ 482,000	\$ 482,000
<b>Impact Fees-Library</b>			
Impact Fees	\$ 577,543	88,000	75,000
Interest Income	18,000	18,000	16,000
	\$ 595,543	\$ 106,000	\$ 91,000
<b>Impact Fees-General Government</b>			
Impact Fees	\$ 673,763	85,500	86,000
Interest Income	18,000	22,000	16,000
	\$ 691,763	\$ 107,500	\$ 102,000
<b>CIP-General</b>			
Interfund Transfer	\$	\$	\$
	\$	\$	\$
<b>CIP-Parks and Library</b>			
Grants	\$	\$	\$ 3,255,000
	\$	\$	\$ 3,255,000
<b>CIP-Police</b>			
Solicited Grants	\$	\$	\$ 2,000,000
	\$	\$	\$ 2,000,000
<b>CIP-Fire</b>			
Grant	\$	\$	\$ 5,000,000
	\$	\$	\$ 5,000,000
<b>GADA 2005A Infrastructure Fund</b>			
Interest Income	\$ 40,000	\$ 115,000	\$ 600
	\$ 40,000	\$ 115,000	\$ 600
<b>GADA 2006A Infrastructure Fund</b>			
Interest Income	\$ 168,000	\$ 168,000	\$ 1,000
	\$ 168,000	\$ 168,000	\$ 1,000

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>GADA 2007A Infrastructure Fund</b>			
Interest Income	\$ 1,000	\$ 21,637	\$
	\$ 1,000	\$ 21,637	\$
<b>Jackrabbit Trail Sewer ID Infrastructure Fund</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Capital Projects Funds</b>	<b>\$ 17,354,925</b>	<b>\$ 2,534,337</b>	<b>\$ 12,382,600</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.			
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>			
<b>Water Utility Enterprise</b>			
Charges for Services	\$ 6,743,000	\$ 6,432,150	\$ 7,062,850
Other Revenue		5,400	
Interest Income	80,000	74,000	78,000
	\$ 6,823,000	\$ 6,511,550	\$ 7,140,850
<b>Wastewater (Sewer) Utility Enterprise</b>			
Charges for Services	\$ 3,600,000	\$ 3,163,000	\$ 3,484,000
Other Revenue	419,697	324,000	273,000
WIFA Loan Application Pending			
	\$ 4,019,697	\$ 3,487,000	\$ 3,757,000
<b>Solid Waste Enterprise</b>			
Charges for Services	\$	\$ 2,166,008	\$ 2,244,800
Other Revenue		38,900	29,900
	\$	\$ 2,204,908	\$ 2,274,700
<b>Aviation Enterprise</b>			
Charges for Services	\$ 540,000	\$ 436,000	\$ 425,000
Other Revenue	2,700	520	100
	\$ 542,700	\$ 436,520	\$ 425,100
<b>Total Enterprise Funds</b>	<b>\$ 11,385,397</b>	<b>\$ 12,639,978</b>	<b>\$ 13,597,650</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.

SCHEDULE C (Continued)



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2010**

SOURCE OF REVENUES	ESTIMATED REVENUES 2009	ACTUAL REVENUES* 2009	ESTIMATED REVENUES 2010
<b>INTERNAL SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ <u>101,348,877</u>	\$ <u>59,306,684</u>	\$ <u>85,589,816</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 \_\_\_\_\_ BUCKEYE, AZ \_\_\_\_\_**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2010**

FUND	OTHER FINANCING 2010		INTERFUND TRANSFERS 2010	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Restore GF Transfer to Fund 660	\$	\$	\$ 50,000	\$
Restore GF Transfer to Fund 180			200,000	
To CDBG Projects Fund				20,000
To Downtown Revitalization Fund				335,000
To Maricopa County CAP Fund				70,500
To Social Svcs Grants Fd (Area Agency)				262,200
To Risk Mgmt Retention Fund				180,000
To GADA 2005A Debt Service Fund				44,600
To GADA 2006A Debt Service Fund				701,100
To GADA 2007A Debt Service Fund				155,600
To Solid Waste Enterprise				50,000
To Aviation Enterprise				65,000
To HURF Fund				16,100
<b>Total General Fund</b>	\$	\$	\$ 250,000	\$ 1,900,100
<b>SPECIAL REVENUE FUNDS</b>				
Restore GF Transfer from Fund 660	\$	\$	\$	\$ 50,000
Restore GF Transfer from Fund 180				200,000
CDBG Local Match Funds			20,000	
Transportation Master Plan Fund			15,000	
Road Construction Fund				15,000
Downtown Revitalization Fund			335,000	
Maricopa County CAP Fund			70,500	
Social Svcs Grants Fd (Area Agency)			262,200	
Risk Mgmt Retention Fund			180,000	
HURF Fund			16,100	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 898,800	\$ 265,000
<b>DEBT SERVICE FUNDS</b>				
GADA2005A Debt Service Fund	\$	\$	\$ 44,600	\$
GADA2005A Debt Service Fund			329,700	
GADA2005A Debt Service Fund			71,700	
GADA2006A Debt Service Fund			701,100	
GADA2007A Debt Service Fund			155,600	
Jackrabbit Trail Sewer ID Debt Svc Fd				
<b>Total Debt Service Funds</b>	\$	\$	\$ 1,302,700	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Jackrabbit Trail Sewer ID	\$ 3,835,000	\$ 3,835,000	\$	\$
CIP-Road Projects				625,000
CIP-General			625,000	
<b>Total Capital Projects Funds</b>	\$ 3,835,000	\$ 3,835,000	\$ 625,000	\$ 625,000

SCHEDULE D



**TOWN OF BUCKEYE**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2010**

<b>FUND</b>	<b>OTHER FINANCING 2010</b>		<b>INTERFUND TRANSFERS 2010</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
From Water Enterprise	\$	\$	\$	\$ 329,700
From Waste Water Enterprise	33,000,000	33,000,000		71,700
From Water Enterprise To Waste Water Enterprise			658,424	658,424
Solid Waste Enterprise			50,000	
Aviation Enterprise			65,000	
<b>Total Enterprise Funds</b>	\$ 33,000,000	\$ 33,000,000	\$ 773,424	\$ 1,059,824
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 36,835,000	\$ 36,835,000	\$ 3,849,924	\$ 3,849,924

SCHEDULE D (Continued)



**CITY/TOWN OF BUCKEYE, AZ**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2010**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>GENERAL FUND</b>				
Community Development Dept	\$ 4,281,820	\$ (2,379,528)	\$ 1,758,657	\$ 1,139,650
Community Services Dept	3,597,685	(200,984)	2,854,640	3,481,423
Economic Development Dept	648,628	(388,966)	215,663	
Finance Dept	1,896,008	(319,475)	1,427,185	1,584,005
Fire Dept	5,891,234	909,623	7,255,196	8,706,973
Human Resources Dept	924,512	44,280	911,817	743,991
Intergovernmental Dept	429,900	(260,134)	176,021	
Information Technology Dept	1,256,724	75,100	1,639,390	1,408,567
Magistrate Court	485,498		419,108	431,148
Mayor & Council Dept	352,934		308,183	333,329
Police Dept	10,229,841	(234,828)	9,988,741	9,533,513
Public Works Dept	4,207,686	(860,852)	3,039,234	1,934,775
Office of Town Clerk	651,192	(155,968)	441,462	
Office of Town Manager	913,391	109,874	731,515	1,570,253
Non-Departmental	11,730,578	(4,048,006)	4,951,205	11,750,056
Interfund Transfers		(863,992)	6,685,054	
Contingency Reserve	18,205,105	(342,782)		13,468,207
<b>Total General Fund</b>	<b>\$ 65,702,736</b>	<b>\$ (8,916,638)</b>	<b>\$ 42,803,071</b>	<b>\$ 56,085,890</b>
<b>SPECIAL REVENUE FUNDS</b>				
Transportation Master Plan Fd	\$ 193,895	\$	\$ 95,439	\$ 66,380
ADOT LTAF II Fund	132,176	(50,851)	1,377,264	2,326,094
CDBG Projects Fund	302,652		106,865	582,000
Verrado Planner Fund	282,135		154,124	
Downtown Revitalization Fund	3,557,872	(259,438)	267,385	1,657,773
Heritage Park Development Fd				96,300
APS/SRP Mitigation Fund	461,557		169,073	565,672
Earl Edgar Renovation Fund	771,033		682,042	
Park Grant Programs Fund	2,290,927	64,928	416,360	628,789
B.A.S.E. Program Fund	481,113		555,941	
Sports/Spec Interest Classes Fd	166,574		151,073	
Social Services Fd (Area Agency)	585,658		442,031	477,845
Community Assistance Fund	188,528		150,005	225,190
Cemetery Improvement Fund	272,718		21,212	220,279
Festival Fire Fund	889,434		1,045,796	
Tartesso Fire Fund	1,140,434		1,358,129	
S.A.F.E.R. Grant Fund	334,700		356,526	
Fire Grants Fund	580,814		123,288	1,796,933
Westpark Fire Fund	890,309			
Risk Management Fund	279,047		194,265	353,701
Automation & Technology Fund	2,058,743		1,389,516	413,653
Technology Life Cycle Mgmt Fd	142,644		23,264	115,142
Fill the Gap Fund	3,912			11,912
RICO Fund	800,000		726,225	2,357,513
VALUE Kids Fund	17,223		1,407	17,296
Buckeye Explorer Fund	10,311			10,311
Police Dept Grants Fund	575,394		115,872	2,430,993

SCHEDULE E



**TOWN OF BUCKEYE**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2010**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
3511 Towing/Impound Fund			40,000	160,000
HURF Fund	4,241,850		2,078,836	2,816,186
MAG/ADOT Projects Fund	538,777		1,203,077	4,024,929
Streets Improvement Fund	4,879,757		17,575	3,440,424
Roadway Construction Fund	11,527,241	(604,654)	3,480,768	7,203,151
Economic Dev Grants Fund	1,064,928	(64,928)	2,000	
Grants for Econ Dev Fund				5,000
Economic Development Fund	50,000			
Homeland Security Grant Fd			7,374	42,785
Sundance Water Recharge Fd	677,706			682,433
Airport Improvement Fund	8,600,000		692,532	681,192
<b>Total Special Revenue Funds</b>	<b>\$ 48,990,062</b>	<b>\$ (914,943)</b>	<b>\$ 17,445,264</b>	<b>\$ 33,409,876</b>
<b>DEBT SERVICE FUNDS</b>				
GADA2005A Debt Service Fd	\$ 449,042	\$	\$ 448,012	\$ 448,142
GADA 2006A Debt Service Fd	702,969		701,856	701,888
GADA 2007A Debt Service Fd	155,444		156,144	155,182
G.O. Debt Service Fund			29,668	
Miller Rd ID Debt Service Fd	1,566,110		459,549	1,908,010
Miller Rd ID O&M Fund				50,000
Jackrabbit Trail ID Debt Svc Fd				345,150
Jackrabbit Trail ID O&M Fund				2,000
<b>Total Debt Service Funds</b>	<b>\$ 2,873,565</b>	<b>\$</b>	<b>\$ 1,795,229</b>	<b>\$ 3,610,372</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Impact Fees-Parks & Recreation	\$ 10,998,795	\$	\$ 2,218,651	\$ 6,170,182
Impact Fees-Library	2,446,439		235,918	1,768,163
Impact Fees-Fire	7,686,240		2,504,659	3,739,921
Impact Fees-Police	5,334,772		632,978	3,602,299
Impact Fees-Streets	4,372,986		189,006	3,658,273
Impact Fees-General Govt	2,524,422			2,066,428
Impact Fees-Water System	9,505,765		359,476	5,282,039
Impact Fees-Sewer System	16,300,223		932,569	12,819,799
CIP-Parks & Library	392,498		177,241	3,255,000
CIP-Fire				5,000,000
CIP-Police				2,059,750
CIP-Road Projects	1,729,782		55,727	1,224,637
CIP-General	958,434		589,271	1,244,837
CIP-Facilities	696,540		132,908	474,517
CIP-Solid Waste	44,743		50,837	
GADA 2005A Infrastructure Fd	3,961,561		3,045,051	900,275
GADA 2006A Infrastructure Fd	17,056,313		16,115,193	749,930
GADA 2007A Infrastructure Fd	202,493		(424)	
Jackrabbit Trail ID Infrastructure				
<b>Total Capital Projects Funds</b>	<b>\$ 84,212,006</b>	<b>\$</b>	<b>\$ 27,239,061</b>	<b>\$ 54,016,050</b>

SCHEDULE E (Continued)



**TOWN OF BUCKEYE**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2010**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>PERMANENT FUNDS</b>				
Volunteer Firemen's Fund	\$ 268,826	\$	\$ 16,625	\$ 244,714
<b>Total Permanent Funds</b>	<b>\$ 268,826</b>	<b>\$</b>	<b>\$ 16,625</b>	<b>\$ 244,714</b>
<b>ENTERPRISE FUNDS</b>				
Water Enterprise	\$ 9,905,017	\$ 97,920	\$ 4,340,588	\$ 10,085,791
Water Contingencies Reserve				1,637,886
Wastewater (Sewer) Enterprise	5,145,373	(7,964)	3,790,054	5,102,855
Wastewater Contingencies Res				112,432
Solid Waste Enterprise		2,400,000	2,198,294	2,331,314
Aviation Enterprise	646,631		472,903	557,648
<b>Total Enterprise Funds</b>	<b>\$ 15,697,021</b>	<b>\$ 2,489,956</b>	<b>\$ 10,801,839</b>	<b>\$ 19,827,926</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>\$ 217,744,216</b>	<b>\$ (7,341,625)</b>	<b>\$ 100,101,089</b>	<b>\$ 167,194,828</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.

SCHEDULE E (Continued)



**CITY/TOWN OF BUCKEYE, AZ**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2010**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>Community Development Dept</b>				
General Fund	\$ 4,281,820	\$ (2,379,528)	\$ 1,758,657	\$ 1,139,650
CDBG Projects Fund	302,652		106,865	582,000
Transportation Master Plan Fd	193,895		95,439	66,380
Verrado Planners Fund	282,135		154,124	
ADOT LTAF II	132,176	(50,851)	1,377,264	2,326,094
Downtown Revitalization Fd	3,557,872	(259,438)	267,385	1,657,773
<b>Department Total</b>	<b>\$ 8,750,550</b>	<b>\$ (2,689,817)</b>	<b>\$ 3,759,734</b>	<b>\$ 5,771,897</b>
<b>Community Services Dept</b>				
General Fund	\$ 3,597,685	\$ (200,984)	\$ 2,854,640	\$ 3,481,423
Heritage Park Development Fd				96,300
APS/SRP Mitigation Fund	461,557		169,073	565,672
Earl Edgar Renovation Fund	771,033		682,042	
Park Grant Programs Fund	2,290,927	64,928	416,360	628,789
B.A.S.E. Program Fund	481,113		555,941	
Sports/Spec Int Classes Fd	166,574		151,073	
Social Services Fd (AAA)	585,658		442,031	477,845
Maricopa County CPA Fund	188,528		150,005	225,190
Cemetery Improvement Fd	272,718		21,212	220,279
Impact Fees-Parks & Rec	10,998,795		2,218,651	6,170,182
Impact Fees-Library	2,446,439		235,918	1,768,163
CIP-Parks & Library	392,498		177,241	3,255,000
<b>Department Total</b>	<b>\$ 22,653,525</b>	<b>\$ (136,056)</b>	<b>\$ 8,074,187</b>	<b>\$ 16,888,843</b>
<b>Economic Development Dept</b>				
General Fund	\$ 648,628	\$ (388,966)	\$ 215,663	\$
<b>Department Total</b>	<b>\$ 648,628</b>	<b>\$ (388,966)</b>	<b>\$ 215,663</b>	<b>\$</b>
<b>Finance Department</b>				
General Fund	\$ 1,896,008	\$ (319,475)	\$ 1,427,185	\$ 1,584,005
GADA 2005A Debt Service Fd	449,042		448,012	448,142
GADA 2006A Debt Service Fd	702,969		701,856	701,888
GADA 2007A Debt Service Fd	155,444		156,144	155,182
G.O. Debt Service Fund			29,668	
Miller Road ID Debt Service Fd	1,566,110		459,549	1,908,010
Miller Road ID O&M Fund				50,000
Jackrabbit Trail ID Debt Svc Fd				345,150
Jackrabbit Trail ID O&M Fund				2,000
<b>Department Total</b>	<b>\$ 4,769,573</b>	<b>\$ (319,475)</b>	<b>\$ 3,222,414</b>	<b>\$ 5,194,377</b>

SCHEDULE F



**TOWN OF BUCKEYE**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2010**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
<b>Fire Department</b>				
General Fund	\$ 5,891,234	\$ 909,623	\$ 7,255,196	\$ 8,706,973
Festival Fire Fund	889,434		1,045,796	
Tartesso Fire Fund	1,140,434		1,358,129	
Westpark Fire Fund	890,309			
S.A.F.E.R. Grant Fund	334,700		356,526	
Fire Grants Fund	580,814		123,288	1,796,933
Volunteer Firemen's Fund	268,826		16,625	244,714
Impact Fees-Fire	7,686,240		2,504,659	3,739,921
CIP-Fire				5,000,000
<b>Department Total</b>	<b>\$ 17,681,991</b>	<b>\$ 909,623</b>	<b>\$ 12,660,219</b>	<b>\$ 19,488,541</b>
<b>Human Resources Dept</b>				
General Fund	\$ 924,512	\$ 44,280	\$ 911,817	\$ 743,991
Risk Mgmt Retention Fund	279,047		194,265	353,701
<b>Department Total</b>	<b>\$ 1,203,559</b>	<b>\$ 44,280</b>	<b>\$ 1,106,082</b>	<b>\$ 1,097,692</b>
<b>Information Technology Dept</b>				
General Fund	\$ 1,256,724	\$ 75,100	\$ 1,639,390	\$ 1,408,567
Automation & Technology Fd	2,058,743		1,389,516	413,653
Technology Life Cycle Mgmt Fd	142,644		23,264	115,142
<b>Department Total</b>	<b>\$ 3,458,111</b>	<b>\$ 75,100</b>	<b>\$ 3,052,170</b>	<b>\$ 1,937,362</b>
<b>Intergovernmental Affairs</b>				
General Fund	\$ 429,900	\$ (260,134)	\$ 176,021	\$
<b>Department Total</b>	<b>\$ 429,900</b>	<b>\$ (260,134)</b>	<b>\$ 176,021</b>	<b>\$</b>
<b>Magistrate Court</b>				
General Fund	\$ 485,498		\$ 419,108	\$ 431,148
Fill the Gap Fund	3,912			11,912
<b>Department Total</b>	<b>\$ 489,410</b>	<b>\$</b>	<b>\$ 419,108</b>	<b>\$ 443,060</b>
<b>Mayor and Council</b>				
General Fund	\$ 352,934		\$ 308,183	\$ 333,329
<b>Department Total</b>	<b>\$ 352,934</b>	<b>\$</b>	<b>\$ 308,183</b>	<b>\$ 333,329</b>
<b>Non-Departmental</b>				
General Fund	\$ 11,730,578	\$ (4,048,006)	\$ 4,951,205	\$ 11,750,056
General Fund-Reserves	18,205,105	(342,782)		13,468,207
General Fund-Transfers		(863,992)	6,685,054	
<b>Department Total</b>	<b>\$ 29,935,683</b>	<b>\$ (5,254,780)</b>	<b>\$ 11,636,259</b>	<b>\$ 25,218,263</b>

SCHEDULE F (Continued)



**TOWN OF BUCKEYE**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2010**

DEPARTMENT/FUND	ADOPTED	EXPENDITURE/	ACTUAL	BUDGETED
	BUDGETED	EXPENSE	EXPENDITURES/	EXPENDITURES/
	EXPENDITURES/	ADJUSTMENTS	EXPENSES *	EXPENSES
	EXPENSES	APPROVED		
	2009	2009	2009	2010
<b>Police Department</b>				
General Fund	\$ 10,229,841	\$ (234,828)	\$ 9,988,741	\$ 9,533,513
RICO Fund	800,000		726,225	2,357,513
VALUE Kids Fund	17,223		1,407	17,296
Buckeye Explorer Fund	10,311			10,311
Police Grants Fund	575,394		115,872	2,430,993
3511 Towing/Impound Fund			40,000	160,000
Impact Fees-Police	5,334,772		632,978	3,602,299
CIP-Police				2,059,750
<b>Department Total</b>	<b>\$ 16,967,541</b>	<b>\$ (234,828)</b>	<b>\$ 11,505,223</b>	<b>\$ 20,171,675</b>
<b>Public Works Department</b>				
General Fund	\$ 4,207,686	\$ (860,852)	\$ 3,039,234	\$ 1,934,775
HURF Fund	4,241,850		2,078,836	2,816,186
MAG/ADOT Projects Fund	538,777		1,203,077	4,024,929
Streets Improvement Fund	4,879,757		17,575	3,440,424
Roadway Construction Fund	11,527,241	(604,654)	3,480,768	7,203,151
Impact Fees-Streets	4,372,986		189,006	3,658,273
CIP-Road Projects	1,729,782		55,727	1,224,637
Solid Waste Enterprise		2,400,000	2,198,294	2,331,314
CIP-Solid Waste	44,743		50,837	
GADA 2006A Infrastructure Fd	17,056,313		16,115,193	749,930
GADA 2007A Infrastructure Rd	202,493		(424)	
Aviation Enterprise	646,631		472,903	557,648
Airport Improvement Fund	8,600,000		692,532	681,192
<b>Department Total</b>	<b>\$ 58,048,259</b>	<b>\$ 934,494</b>	<b>\$ 29,593,558</b>	<b>\$ 28,622,459</b>
<b>Office of Town Clerk</b>				
General Fund	\$ 651,192	\$ (155,968)	\$ 441,462	\$
<b>Department Total</b>	<b>\$ 651,192</b>	<b>\$ (155,968)</b>	<b>\$ 441,462</b>	<b>\$</b>
<b>Office of Town Manager</b>				
General Fund	\$ 913,391	\$ 109,874	\$ 731,515	\$ 1,570,253
Economic Dev Grants Fd	1,064,928	(64,928)	2,000	
Grants for Econ Dev Fund				5,000
Economic Development	50,000			
Homeland Security Grant Fd			7,374	42,785
Impact Fees-General Govt	2,524,422			2,066,428
CIP-General	958,434		589,271	1,244,837
CIP-Facilities	696,540		132,908	474,517
<b>Department Total</b>	<b>\$ 6,207,715</b>	<b>\$ 44,946</b>	<b>\$ 1,463,068</b>	<b>\$ 5,403,820</b>

SCHEDULE F (Continued)



**TOWN OF BUCKEYE**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2010**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009</b>	<b>ACTUAL EXPENDITURES/ EXPENSES * 2009</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2010</b>
Water Resources Department				
Water Enterprise	\$ 9,905,017	\$ 97,920	\$ 4,340,588	\$ 10,085,791
Water Contingencies Reserve				1,637,886
Waste Water Enterprise	5,145,373	(7,964)	3,790,054	5,102,855
Waste Water Contingencies				112,432
Impact Fees-Water System	9,505,765		359,476	5,282,039
Impact Fees-Sewer System	16,300,223		932,569	12,819,799
GADA 2005A Infrastructure Fd	3,961,561		3,045,051	900,275
Jackrabbit Trail ID Infrastructure				
Sundance Water Recharge Fd	677,706			682,433
<b>Department Total</b>	<b>\$ 45,495,645</b>	<b>\$ 89,956</b>	<b>\$ 12,467,738</b>	<b>\$ 36,623,510</b>
<b>Department Total</b>	<b>\$ 217,744,216</b>	<b>\$ (7,341,625)</b>	<b>\$ 100,101,089</b>	<b>\$ 167,194,828</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.

SCHEDULE F (Continued)



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