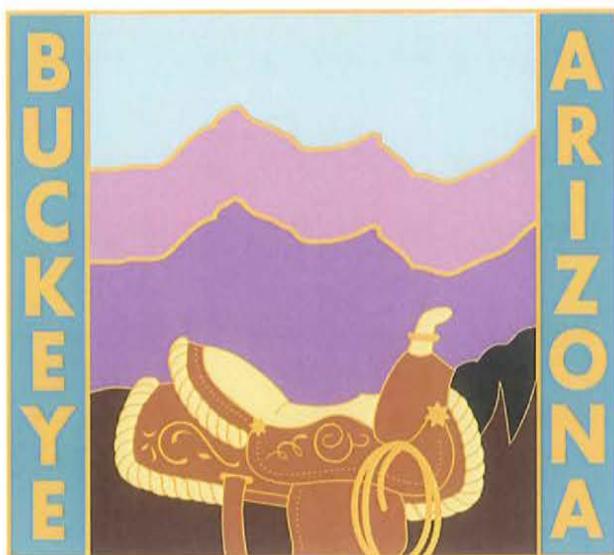


---

# Town Of Buckeye

---

FY 13-14 Adopted Budget



June 18, 2013

---

**Table Of Contents**

	<u>Page</u>
<b>Budget Goals and Objectives</b>	i - xiv
<b>Budget Summary</b> .....	1-15
<b>Budget Schedules:</b>	
Budget Overview.....	16-20
Sources and Uses.....	21
Operating Revenues.....	22
Operating Expenditures.....	23
Revenues.....	24-31
Revenue and Expenditure Estimates.....	32-33
Departmental Expenditure Summary.....	34-36
Program Expenditure Summary.....	37-38
Authorized Positions.....	39-41
CIP, Equipment, & One-time Expenditures.....	42-45
Expenditures By Department.....	46-48
Financial Indicators & Charts.....	49-58
Property Tax Levies, Rates and Assessed Valuations.....	59-61
Financial Trends.....	62-70
Glossary.....	71-86
Financial Policies and Procedures.....	87-106
<b>Other Documents:</b>	
Budget Resolution 50-13	
State Budget Schedules A-E & G	

## MODIFIED FY 2013-2014 GOALS & 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 an enterprise perspective.

### Intended Outcome

- A Safe and Healthy Community: Residents and visitors are safe and healthy, feel safe and secure, and share responsibility for maintaining the safety and promoting the welfare of the community.
- A Flourishing Cultural, Social, and Civic Life: Residents are fully and effectively engaged in the life of the community to promote a sense of place and to enhance our community pride, our shared values, and our common resources. All people have the opportunity to participate in the life of the community and in the local economy.

### **GOAL 1: Fiscal Wellness and Financial Flexibility and Accountability**

**Town government is in a solid financial condition at all times and in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress. Town government is in compliance with recognized professional standards for financial reporting and budgeting.**

- Objective 1-1: Prepare Town's annual budgets in-accordance-with (IAW) current Arizona State Revised Statutes (ASRS). Post on the Town's website. (Finance)
- Objective 1-2: Complete annual audit of the Town's Comprehensive Annual Financial Reports. Post on the Town's website. Receive unqualified opinion. (Finance)
- Objective 1-3: Provide the Town's Annual Expenditure Limitation Report (AELR) to the State Auditor General's Office IAW current ASRS. (Finance)
- Objective 1-4: Ensure adherence to procurement code and policies. (Finance)
- Objective 1-5: Provide accurate and timely payment to vendors. (Finance)
- Objective 1-6: Continue to promote and maximize Buckeye's Retail revenues through innovate and strategic initiatives to disproportionately capture new and increased transaction privilege taxes (Economic Development, Town Manager, Mayor, Town Council)
- Objective 1-7: Provide accurate and timely payroll processing, 26 times per year, to including applicable reporting, and annual W-2 processing. (Human Resources)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 1-8: Generate quarterly workers' compensation, general liability, auto and property loss reports to be distributed to department directors. Work directly with departments to identify trends and loss control activities to reduce claims. (Human Resources)
- Objective 1-9: Establish on-line safety training for all departments. Tracking training in a database that will generate reports identify both the completion of and need for training. (Human Resources)
- Objective 1-10: Review and analyze current insurance programs to determine the most cost effective deductible level for general liability, auto and property coverage. (Human Resources)
- Objective 1-11: Continue to seek ways to reduce costs for technology services while researching ways to use technology to improve the way the Town does business. (IT)
- Objective 1-12: Monitor and report progress on the Town's implementation of an Enterprise Resource Planning (ERP) system. (IT)
- Objective 1-13: Monitor and report the results and effectiveness of the Town's phone system upgrade completed in FY12/13. (IT)
- Objective 1-14: Develop processes and criteria for prioritizing IT projects and Operating Budget items. (IT)
- Objective 1-15: Develop a formal IT equipment lifecycle and replacement program. (IT)
- Objective 1-16: Utilize existing technology and best business practices in effective service delivery (Cross reference Goal 5, Objective 6). Increase staff's ability to provide the most efficient service and flexibility to resource allocation by utilizing existing technology. Provide as much useful information as possible to web visitors on the Clerk's webpage. (Town Clerk)
- Objective 1-17: Engage and utilize volunteers in all events, programs and services offered by the Community Services Department. (Community Services)
- Objective 1-18: Evaluate fees and charges for programs and services annually. (Community Services)
- Objective 1-19: Build and nurture partnerships with private entities, public agencies, non-profit organizations, and community groups. (Community Services)
- Objective 1-20: In conjunction with the Finance Department, manage and implement development impact fees related to infrastructure. (Engineering)
- Objective 1-21: Develop funding mechanism for regional drainage and flood control facilities within the Town limits. (Engineering)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 1-22: Establish a Buckeye Transportation Improvement Program to take advantage of opportunities for federal funding. (Engineering)
- Objective 1-23: Continue to work collaboratively with other agencies to reduce operating costs, to include the recruitment of additional participating agencies at the Southwest Family Advocacy Center. (Police)
- Objective 1-24: Continue to work with the City of Maricopa Police Department with Continuous Quality Improvement through inter-agency communication and policy implementation. (Police)
- Objective 1-25: Continue to recruit and train new personnel and develop a robust Reserve Officer Program to enhance services to Buckeye residents. (Police)

### GOAL 2: Enhanced Economic Well-Being and Vitality

**A vital, diverse, prosperous, and sustainable economy which provides local businesses and residents with opportunities for success. New development which provides long-term, high-wage jobs with above average benefits and generates sustainable revenues for the provision of public services. Attract and retain the best human capital to deliver great, reliable customer services to the community.**

- Objective 2-1: Actively partner for the expansion of at least two specialized health-care services and opportunities within the Town of Buckeye, with expansions to continue through FY2013-14. (Economic Development, Town Manager, Mayor, and Town Council).
- Objective 2-2: Implement and actively promote three "shovel-ready" sites with all basic infrastructure in place by the end of FY2013-14. (Economic Development)
- Objective 2-3: Develop and grow a Town owned and operated Center for Education, Entrepreneurship, Business Incubation, Innovation, and Training. This facility will be the genesis of new, start-up educational and business offerings in Buckeye and also be utilized for town purposes. Operational by end of FY 2013-14. (Economic Development)
- Objective 2-4: Implementation of a proactive business retention, expansion, and appreciation program. Personally visit and collect data from 50 key business leaders, developers, and stakeholders with a vested interest in Buckeye and/or the West Valley. Additionally mandate Buckeye Valley Chamber partner on small business / member outreach efforts to collect data from at least 50 additional businesses / stakeholders. Ongoing effort with 100 completed by end of FY 13-14 (Economic Development, Chamber, Mayor, Council).
- Objective 2-5: Work to increase prospect activity through integration and networking in applicable trade associations, organizations, branding / marketing / social media outreach efforts, etc. Increase qualified prospect flow by 35%. (Economic Development).

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 2-6: Contingent on staffing levels, implement and engage with at least two of the six Economic Development Action Agenda Targeted Industries. Make contact with those targets as suggested in the action agenda and leverage those opportunities to build deal-flow within those targets. Solidify at least five leads (10 total) for those sectors (or more) by end of FY 13-14 (Economic Development).
- Objective 2-7: Initiate a marketing, branding and information dissemination program to elevate Buckeye's presence as a business location option. Work with new staff and/or consultants to rebrand our image to sync with salient and compelling information available to a global audience. This effort includes social media, logo / design standards, public information office, media relations, marketing, and research to name a few. Roll-Out plan/ implementation by Year end FY 13-14. (Economic Development).
- Objective 2-8: Recruit and retain a stable, qualified and diverse workforce. Assist departments with recruitment strategies to attract and assess the best candidate for each position. (Human Resources)
- Objective 2-9: Solicit through the appropriate procurement method (Request for Qualifications, Request for Proposal) vendors to complete a compensation and classification study specifically for public safety employees. This evaluation may include the use of currently published local municipal compensation and classification studies.  
Study will include financial details of implementing the study results based on council direction. (Human Resources)
- Objective 2-10: Solicit through the appropriate procurement method (Request for Qualifications, Request for Proposal) vendors to complete a compensation and classification study specifically for all non-public safety employees. This evaluation will include identifying pay philosophy market cities/towns/organizations, benchmark positions, market placement, drafting of new job descriptions, etc. Study will include financial details of implementing the study results based on council direction. (Human Resources)
- Objective 2-11: Solicit through the appropriate procurement method (Request for Qualifications, Request for Proposal) vendors to redesign our performance management system to a competency based employee evaluation program. (Human Resources)
- Objective 2-12: Conduct a minimum of two (2) wellness events for employees during the fiscal year to educate employees on the importance of health and wellness and the impact wellbeing has on all facets of our lives. Continue to provide wellness programs such as Mobile on Site Mammography and Flu Shots. (Human Resources)
- Objective 2-13: Engage an employee task force that will be educated and involved in the selection, design and redesign of the benefit programs offered by the Town of Buckeye to its employees. (Human Resources)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 2-14: Maintain fair and equitable employment practices reflected by the percentage of unsubstantiated allegations and EEOC complaints filed and grievances brought forth. (Human Resources)
- Objective 2-15: Maintain personnel policies and guidelines, update when necessary with Council approval of policy amendments. (Human Resources)
- Objective 2-16: Provide either in-person or online harassment training to all town employees. (Human Resources)
- Objective 2-17: Continue to work with Economic Development and other departments to identify opportunities for technological development within the Town. (IT)
- Objective 2-18: Continue to assist departments in updating social media opportunities to keep the public informed of Town operations. (IT)
- Objective 2-19: Invest Town funds IAW adopted Investment Policy. (Finance)
- Objective 2-20: Administer the Town's Sales Tax Permitting and Business Licensing programs IAW Town Code. (Finance)
- Objective 2-21: Provide financial assistance for the Town's Area Agency on Aging (AAA – Senior Center). (Finance)
- Objective 2-22: Update and publish new flat application fees for Parkway Maintenance Improvement Districts (MIDs) and Streetlight Improvement Districts (SLIDs). (Public Works)
- Objective 2-23: Commercial expansion of infrastructure, promoting economic development and job opportunities at the Airport. Work with Water Resources to plan and construct water and sewer infrastructure. (Public Works)
- Objective 2-24: Request for Proposal and selection of Fixed Base Operator for the Airport. (Public Works)
- Objective 2-25: Complete Dean Road / I-10 Interchange Change of Access Study. (Engineering)
- Objective 2-26: Develop plan for implementing interim improvements to Miller Road / I-10 traffic interchange. (Engineering)
- Objective 2-27: Develop theme and conceptual plan for improving I-10 aesthetics. (Engineering)
- Objective 2-28: Work with Buckeye Valley Chamber of Commerce and Buckeye Main Street Coalition to develop a Comprehensive Revitalization Program for the Buckeye Downtown Retail Core that addresses historic designation(s), infrastructure needs and upgrades, pedestrian orientation, traffic calming, and other urban development tools that complement the character of Buckeye. (Planning / GIS)

**GOAL 3: A Well-Planned Urban Community**

**New development which is guided by best growth management practices to preserve Buckeye's unique heritage and to protect our natural environment while enhancing economic well-being and creating a variety of livable, sustainable neighborhoods.**

- Objective 3-1: Complete the design for Skyline Regional Park's Phase I to include an entry station, parking area, trailheads, picnic areas, camping sites, and support facilities such as restrooms and signage. Once the design is complete, the Town will proceed with constructing the park. (Community Services)
- Objective 3-2: Update the 2005 Town of Buckeye Parks Master Plan to enhance town-wide planning for parks, trails and open space. (Community Services)
- Objective 3-3: Work in conjunction with Development Services Center to develop and publish infrastructure standard specifications, details and regulations. Refine existing standards working with the Development Community. (Engineering)
- Objective 3-4: Administer Town Codes related to work within the Town's rights-of-way and easements. Update Chapter 20 of the Town Code related to offsite construction by Developers. (Engineering)
- Objective 3-5: Complete school zone assessments and implement recommended improvements. (Engineering)
- Objective 3-6: Evaluate several intersections within the Town limits for safety assessments and seek federal funding for future improvements. (Engineering)
- Objective 3-7: Complete evaluation of Watson Road and I-10 traffic interchange for adequate future capacity. (Engineering)
- Objective 3-8: Develop concept and funding mechanism for interim and ultimate improvements to Jackrabbit Trail / I-10 traffic interchange. (Engineering)
- Objective 3-9: Complete Traffic Signal Pole Equipment Structure Policy. (Engineering)
- Objective 3-10: Complete Perryville Parkway Intergovernmental Agreement between the Town of Buckeye and the City of Goodyear. (Engineering)
- Objective 3-11: Develop a 3-Year Public Transit Plan. (Engineering)
- Objective 3-12: Support the Town Engineering Department to continue the development of the Engineering Design Standards and refine existing standards working with the development community and using the quarterly Developer Partnering Meetings as discussion forums. (Development Services Center)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 3-13: Continue to refine the street naming, addressing and mapping process to eliminate errors and prevent future addressing problems. (Development Services Center)
- Objective 3-14: Complete a Development Code update that includes, but is not limited to, (a) subdivision regulations to address Arizona Department of Water Resource water usage regulations, (b) open space, (c) landscaping requirements and (d) native vegetation salvage requirements. Submit to the Planning and Zoning Commission and the Town Council by the end of FY 2013-14. (Planning / GIS)
- Objective 3-15: Annual review of the Development Code for any minor corrections that may be necessary. (Planning / GIS)
- Objective 3-16: Prepare an Annexation Policy and Program to proactively target strategic properties within the Town's planning area to become part of the Town of Buckeye. Develop a cost-benefit pro's and con's template to use to analyze each property to be considered for annexation. (Planning / GIS)
- Objective 3-17: Initiate implementation of a GIS Master Plan and upgrade the entire GIS system to the most current version of ESRI ArcGIS (currently 10.1). (Planning / GIS)
- Objective 3-18: Continue to monitor and participate with the Maricopa County Department of Transportation in the creation of corridor studies that impact the Town of Buckeye. (Planning / GIS)
- Objective 3-19: Continue to monitor the Town's application to provide 100-year water supply assurance to better serve the public and control development of residential, commercial and industrial water usage. Provide quarterly status reports to the Town Manager and Town Council. (Water Resources)
- Objective 3-20: Complete all phases of the rehabilitation and modifications to Airport Well '2'. Completing all phases of this project will allow the Town to provide improved water service to the Buckeye Municipal Airport and surrounding area, in support of future growth and economic development within this portion of the Town's service area. It also provides a redundant source for the Hopeville customers. (Water Resources)
- Objective 3-21: Complete the acquisition of the Hopeville Water Company. Acquiring this additional water system will provide additional capacity to the Town's existing system. (Water Resources)
- Objective 3-22: Continue to develop ways in which to educate and engage the Community in water conservation practices. (Water Resources)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

### GOAL 4: Adequate, Well-Maintained and Well-Planned Public Infrastructure

**All existing neighborhoods and other areas are adequately and efficiently served with well-maintained infrastructure. Infrastructure for new development is efficiently and effectively integrated into existing infrastructure and new infrastructure costs are funded with revenues generated by the new development.**

- Objective 4-1: Continue to identify and support areas where public internet access can best be used to support the needs of the community. (IT)
- Objective 4-2: Successfully complete Financial and Public Safety security audits. (IT)
- Objective 4-3: Complete (ARS) required annual report on all impact fees received and expended. (Finance)
- Objective 4-4: Ensure Community Facilities Districts (CFD) notices, billings, and delinquencies are processed within their respective guidelines. (Finance)
- Objective 4-5: Revitalize A-Wing Auditorium as a performing arts center. (Community Services)
- Objective 4-6: Provide rapid response to incidents with a response time of five (5) minutes or less, 80% of the time (for first-in engine company) as a vital part of Town emergency services. (Fire Department)
- Objective 4-7: Provide the best standard of coverage for the Town based on Fire/EMS industry benchmarks related to current staffing, needs, and deployment practices. Forecast future needs based on Town demographic shifts and population trends, and develop policies that specify district coverage standards. (Fire Department)
- Objective 4-8: Maintain an active emergency management program to plan and manage the Town's functions during an emergency and allow for an efficient and effective recovery following an emergency by ensuring effective and current emergency plans are in place. (Fire Department)
- Objective 4-9: Engage community members as an active and important element of Town emergency response to ensure that first responders have adequate and dependable resources by recruiting, training and involving Community Emergency Response Team (CERT) participants. (Fire Department)
- Objective 4-10: Provide exceptional customer service and create awareness and understanding of the Fire Department's programs and services. Customer satisfaction will be monitored with an ongoing survey instrument and used to continue improvements to customer-centered service ethic. (Fire Department)
- Objective 4-11: Assist Buckeye Pollution Control Commission across the next several years in obtaining an expansion of the Southwest Regional Landfill. (Public Works)

## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

- Objective 4-12: Establish and manage a comprehensive pavement management program to be implemented by Public Works. (Engineering)
- Objective 4-13: Implement Capital Projects on behalf of Town Departments and update the Capital Improvement Program on an annual basis. (Engineering)
- Objective 4-14: Implement franchise agreements with private water companies serving within the Town boundaries. (Engineering)
- Objective 4-15: Ensure all new and retrofit traffic signals with pedestrian crossings shall have countdown signal heads by December 2013 in accordance with the 2009 Manual on Uniform Traffic Control Devices (MUTCD).(Public Works)
- Objective 4-16: Development of a plan and implementation schedule for all street sign revisions to existing signs as required by the 2009 MUTCD, working with the Town Engineer to obtain, if possible federal funding to accomplish the task, otherwise solicit, utilizing Town funding to accomplish this federal requirement. (Public Works)
- Objective 4-17: Award a Pavement Maintenance Contract for use by Public Works to provide services beyond the means of and to complement the abilities of the Public Works Department. (Public Works)
- Objective 4-18: Award a new solid waste contract for residential curbside pick-up of both trash and recycling by December 1, 2013. (Public Works)
- Objective 4-19: Complete recommendations that came out of ADOT Bridge Inspections for repairs and maintenance, and prepare Standard Operating Procedures. Design documents for continued maintenance for inclusion of these bridges in the Town Capital Improvement Program. (Public Works)
- Objective 4-20: Complete long-term needs assessment for new police facility at Dean and Yuma Roads to include planning and implementation phases. The planning phase will forecast for future positions as well as space needs; the implementation stage will include the tenant improvements as well as move-in. (Police)
- Objective 4-21: Explore funding and complete a needs assessment for future police firearms range on existing Town-owned property. (Police)
- Objective 4-22: Complete the construction of the 16-inch waterline interconnecting Sundance Water Treatment Facility to the Historic Downtown Buckeye service area. Completion of this waterline will improve both water quantity and quality to the Downtown area as well as opening up new service areas for economic development. (Water Resources)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

Objective 4-23: Complete Reclaimed Water System Improvements. Constructing a reclaimed waterline from the Beloit WWTP to Sundance WWTP will allow the Town to utilize reclaimed water to irrigate the new Sundance Park as well as providing opportunities for reclaimed water sales. In addition we will be able to recharge effluent out of the waterlogged area which is needed to offset replenishment obligations. (Water Resources)

Objective 4-24: Complete the construction of a 16 inch waterline along MC85 west from Rooks Road to Turner Road, connecting into an existing pipeline. Completing this waterline will extend Town services beyond the SR85 right-of-way expanding an economic development area and provide a looping water system to improve water pressure and quality. (Water Resources)

### **GOAL 5: Responsive and Accountable Government and Effective Public Services**

**Government institutions are ethical, enjoy the trust of the community, and are responsible and accountable to the public. Residents and community stakeholders are effectively engaged in municipal government decision-making that is fully transparent. Every element of municipal government contributes effectively to meeting public needs. Government processes are transformed to reflect the innovation and efficiency of business sector best practices, including a customer-oriented approach to regulation which seeks not merely to prohibit activity through enforcement but rather to facilitate compliance through cooperation.**

Objective 5-1: Ensure new federal, state and local employment and healthcare laws are implemented and adhered too. (Human Resources)

Objective 5-2: Maintain fair and equitable employment practices reflected by the percentage of unsubstantiated allegations and EEOC complaints filed and grievances brought forth. (Human Resources)

Objective 5-3: Continue to serve as a U.S. Passport Acceptance Facility, providing passport application acceptance services to the residence of Buckeye and surrounding communities. (Human Resources)

Objective 5-4: Monitor and enhance the Town's phone systems to ensure the public can get in touch with the right people when they need to. (IT)

Objective 5-5: Increase remote access for employees, especially during emergencies, by expanding the use of our virtual private network. (IT)

Objective 5-6: Secure an outside expert to examine the Town's Information Technology operations and present changes/improvements to its operation. (IT)

Objective 5-7: Provide a comprehensive program for delivering training by various means, in various locations, and various manners of instruction. (IT)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 5-8: Communicate technology priorities and needs with Town staff and the public. (IT)
- Objective 5-9: Effectively respond to the legislative needs of the Council and their constituents. Distribute Council packets in a timely and accurate manner; notice meetings and events according to the law; providing access to information as it relates to the legislative process; receive complete and original documents before the Council takes action (Town Clerk)
- Objective 5-10: Conduct municipal elections and serve as filing officer for Buckeye. Provide timely, accurate handling of disclosure documents to serve the people's right to information; coordinate effective elections as required and serve as the election officer for the Town of Buckeye; attend pertinent training for elections; encourage active voter participation by providing information and access (Town Clerk)
- Objective 5-11: Continually encourage public interest in Council appointed boards and commissions. Encourage active involvement by the public in Boards and Commissions (Town Clerk)
- Objective 5-12: Administer records management assistance to other departments. Continue a records management program available to Town departments to consolidate records management efforts (Town Clerk)
- Objective 5-13: Deliver excellent customer service, both internally and externally. Provide accurate information and maximize access to municipal government in an efficient, timely, professional, and courteous manner; effectively work as a team to promote open and honest communication within the Department and within the organization to identify the most efficient use of Town resources. (Town Clerk)
- Objective 5-14: Utilize existing technology and best business practices in effective service delivery (Cross Reference Goal 1). Increase staff's ability to provide the most efficient service and flexibility to resource allocation by utilizing existing technology; provide as much useful information as possible to web visitors on the Clerk's webpage (Town Clerk)
- Objective 5-15: Ensure that all members of the team perform their work ethically and with integrity. Demonstrate impartiality and integrity through example by electoral, legislative and transparent record keeping processes. (Town Clerk)
- Objective 5-16: Continually update Town documents and procedures. Continually update the Code of Ordinances as legislation changes; update the Boards and Commissions Manual; update the Council Rules of Procedure (Town Clerk)
- Objective 5-17: Complete monthly revenue and expenditure reports for all departments and funds. Provide to all interested parties. (Finance)

## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

Objective 5-18: Be available to present local budget and finance information to interested parties. (Finance)

Objective 5-19: Research the Digital Plan Review software that is available. Evaluate alternatives, consult with the development community and make recommendations to procure. (Development Services Center)

Objective 5-20: Award a new custodial services contract for Town facilities. (Public Works)

Objective 5-21: Continue and expand the Developer Partnering Meetings that are held in March, June, September and December of each fiscal year to provide a developer forum and enhance customer communication. (Development Services Center)

Objective 5-22: Research the Permit Tracking software that is available. Evaluate alternatives, consult with the development community and make recommendations to procure. (Development Services Center)

Objective 5-23: Continuously review, refine and improve all existing development plan intake, processing, review, permitting, inspection, approval and acceptance processes. (Development Services Center)

Objective 5-24: Review and streamline the project close-out and acceptance procedures to provide more friendly and timely customer service. (Development Services Center)

Objective 5-25: Develop and refine workload statistics for all phases of the development process and equate them to full time equivalent (FTE) positions in order to predict the need to add staff, hold positions vacant or reduce positions based on development workloads and trends. (Development Services Center)

Objective 5-26: Establish an Office of Customer Advocacy to assist all new customers, small businesses, and residents through the development process as well as to "trouble shoot" the development process for developers who are running into processing delays or construction delays. (Development Services Center)

Objective 5-27: Implement over the counter permitting for uncomplicated and/or repetitive small construction projects. (Development Services Center)

Objective 5-28: Review and refine the utility plan review and permitting process for timelier customer service. (Development Services Center)

Objective 5-29: Explore the creation of drawdown accounts and discuss the concept with the development community to determine if such accounts would provide a worthwhile service to large developers for payment of development fees. (Development Services Center)

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

---

- Objective 5-30: Review the current limits on telephone credit card transactions with the development industry and determine if Town economic development efforts may be enhanced by increasing the limits. (Development Services Center)
- Objective 5-31: Revise Chapter 9, Health and Sanitation, of the Town Code to include provisions for licensing of commercial solid waste haulers, due to the fact that we can no longer specify the use of the Town's solid waste contractor for commercial solid waste collections. The licensing will ensure safe operations of commercial solid waste haulers on the streets of Buckeye. (Public Works)
- Objective 5-32: Continue Automotive Service Excellence (ASE) certification of Fleet Management Division of Public Works Department. (Public Works)
- Objective 5-33: Work toward Certification through the Certified Fleet Management Organization (CFMO) program of the Government Fleet Managers Alliance. (Public Works)
- Objective 5-34: Improve current policies and procedures to include Daily Training Bulletins by integrating the Lexipol system into our current operating standards. This will ensure the department is conducting best practices as it relates to current policing trends. (Police)
- Objective 5-35: Improve existing police department website with current information to include a crime-mapping tool for residents, a recruiting webpage, and additional information. (Police)
- Objective 5-36: Begin process to become accredited through the Commission on Accreditation for Law Enforcement Agencies. Although this is a multi-year process, the initial application and assessment will be completed prior to the end of this rating period. (Police)
- Objective 5-37: Reduce crime through the implementation of a "Comp Stat" model for policing. This model will include crime analysis and the proper deployment of resources to address crime trends in the community, thus reducing crime and the fear of crime. (Police)
- Objective 5-38: Complete security assessments and emergency operations plans for all 28 schools within the Town of Buckeye Community Master Plan. (Police)
- Objective 5-39: Upgrade telephone capabilities within the Police Department to provide more efficient and effective call handing, expediting the public's contact of various members of the department when necessary. Providing a more user-friendly system will reduce citizen frustration and enhance professionalism. (Police)
- Objective 5-40: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (Water Resources)

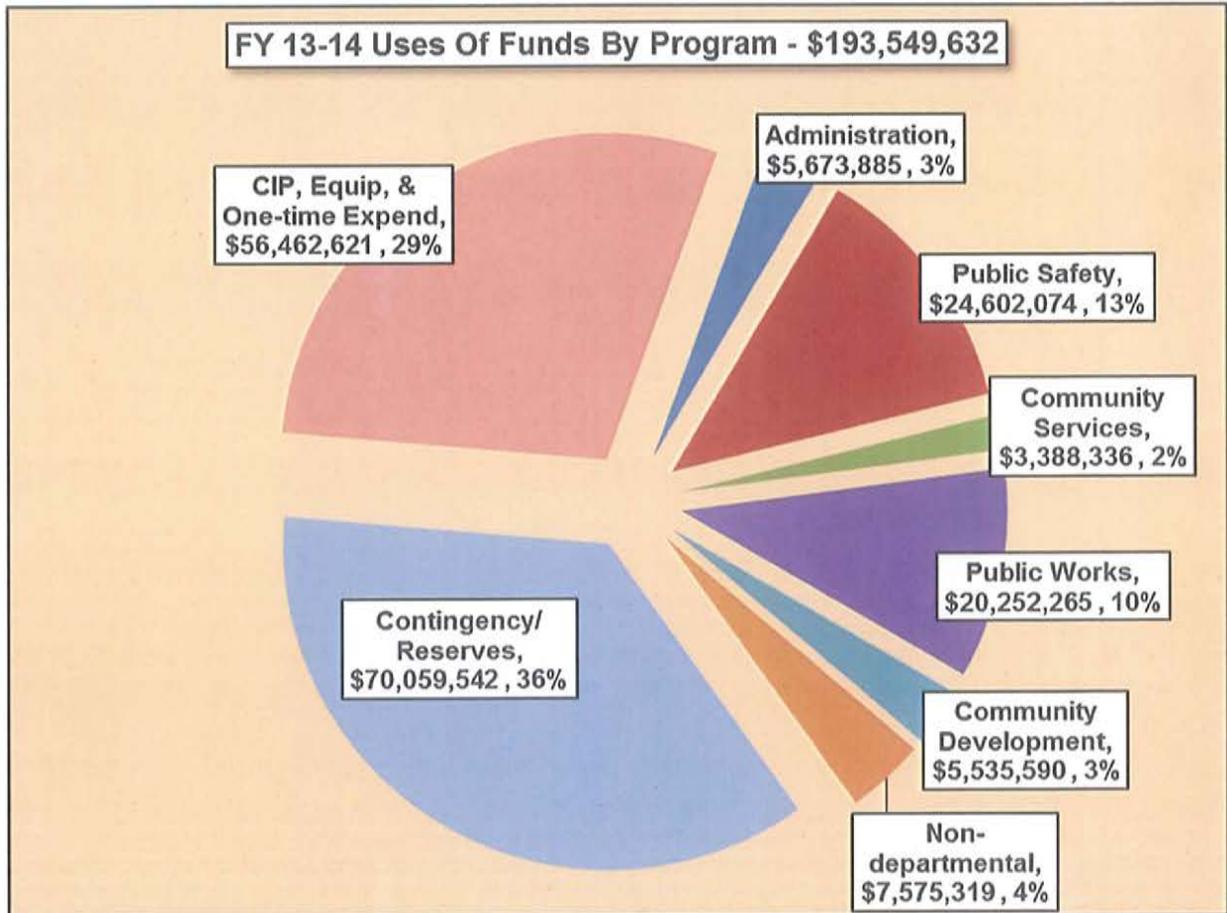
## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

Objective 5-41: Implement a new rate structure based on a complete and comprehensive Cost of Service Study to assist with maintaining/implementing a rate structure that will sustain the Towns future growth and development. (Water Resources)

### Budget Summary

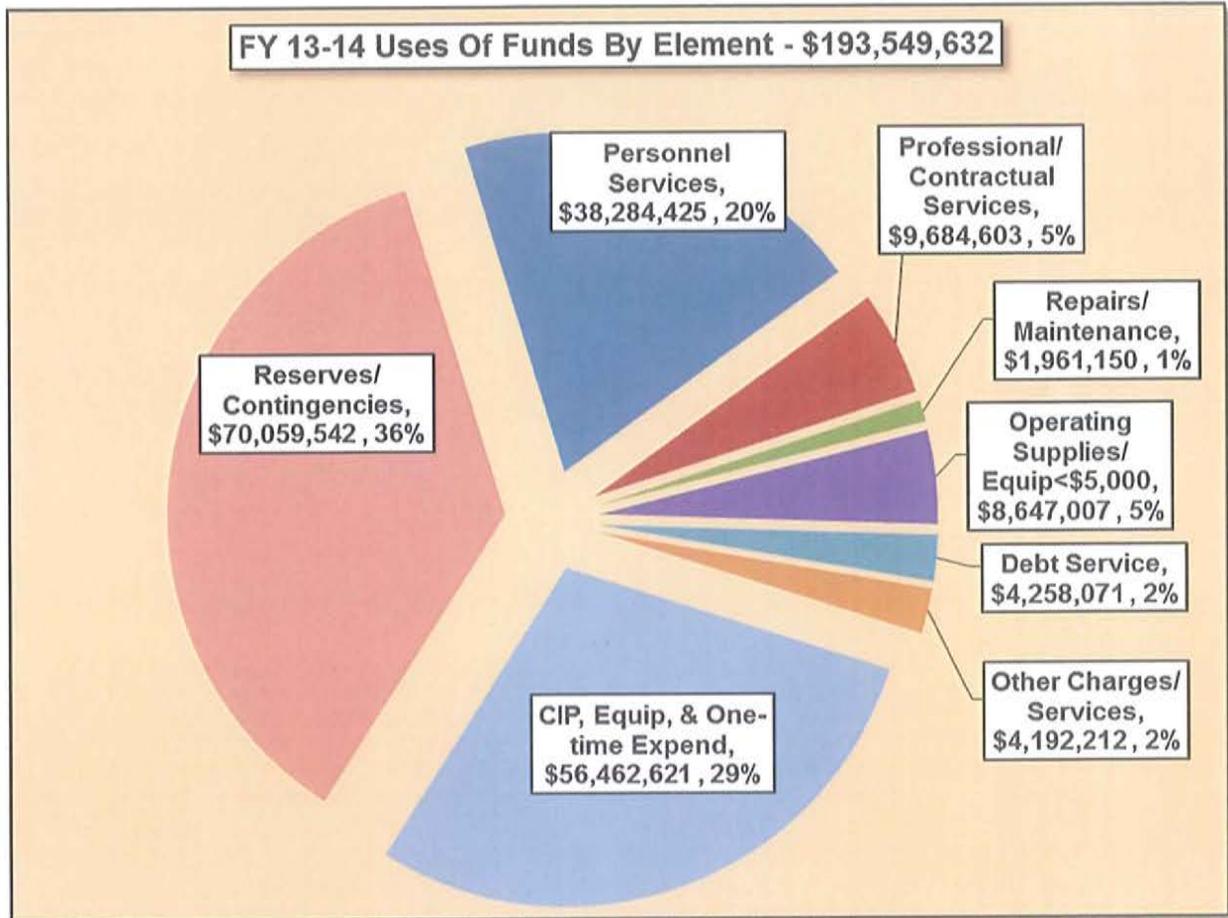
The budget for FY 13-14 is \$193,549,632 including transfers. Of this total, Administration is supported by \$5,673,885 or 3%. Community Services is supported by \$3,388,336 or 2%. Public Safety is supported by \$24,602,074 or 13%. The Reserves/Contingencies represent 36% or \$70,059,542. Community Development is supported by \$5,535,590 or 3%. Public Works are supported by \$20,252,265 or 10%. The Non-departmental is supported by \$7,575,319 or 4%, and the CIP/Capital is supported by \$56,462,621 or 29%.



Administration	\$5,673,885	2.93%
Public Safety	\$24,602,074	12.71%
Community Services	\$3,388,336	1.75%
Public Works	\$20,252,265	10.46%
Community Development	\$5,535,590	2.86%
Non-departmental	\$7,575,319	3.91%
Capital & CIP	\$56,462,621	29.17%
Contingency/Reserves	\$70,059,542	36.20%
<b>Total Uses of Funds by Program</b>	<b>\$193,549,632</b>	<b>100.00%</b>

**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

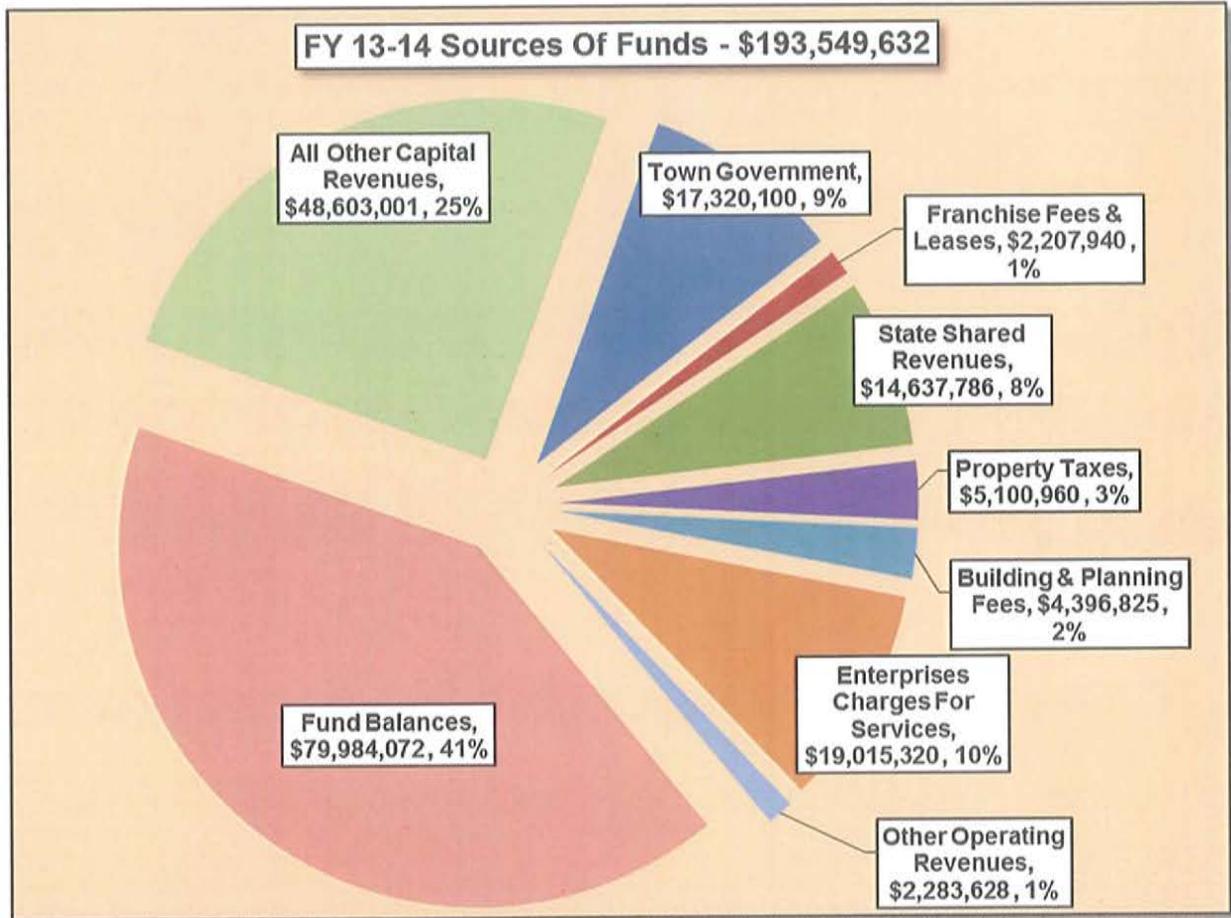
The total budget measured by its element expenditures are: personnel services \$38,284,425 or 20%, professional/contractual services \$9,684,603 or 5%, repairs/maintenance \$1,961,150 or 1%, reserves \$70,059,542 or 36%, debt service \$4,258,071 or 2%, CIP/Capital \$56,462,621 or 29%, operating supplies/equip \$8,647,007 or 4%, professional development \$488,019 or 0.25%, bad debt expense \$215,200 or 1%, other charges/services \$3,488,993 or 2%.



Personnel Services	\$38,284,425	19.78%
Professional/Contractual Svcs	\$9,68,603	5.00%
Repairs/ Maintenance	\$1,961,150	1.01%
Operating Supplies/ Equipment	\$8,647,007	4.47%
Professional Development	\$488,019	0.25%
Debt Service	\$4,258,071	2.20%
Bad Debt Expense	\$215,200	0.11%
Other Charges/ Services	\$3,488,993	1.80%
CIP, Equip, & One-time Expend	\$56,462,621	29.17%
Contingency/ Reserves	70,059,542	36.20%
<b>Total Uses of Funds by Element</b>	<b>\$193,549,632</b>	<b>100.00%</b>

## TOWN OF BUCKEYE BUDGET FOR FY 13-14

The funding sources for the FY 13-14 budget are \$193,549,632. Of this total, \$79,984,072 or 41% are estimated beginning fund balances. Total revenues are projected to be \$113,565,560 or 59% of the total sources.



Town Government	\$17,320,100	8.95%
State Shared Revenues	\$14,637,786	7.56%
Property Taxes	\$5,100,960	2.64%
Building & Planning Fees	\$4,396,825	2.27%
Enterprise Charges For Services	\$19,015,320	9.82%
Franchise Fees & Leases	\$2,207,940	1.14%
All Other Operating Revenues	\$5,163,359	2.67%
Fund Balances	\$79,984,072	41.32%
All Other Capital Revenues	\$45,723,270	23.62%
<b>Total Sources Of Funds</b>	<b>\$193,549,632</b>	<b>100.00%</b>

**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

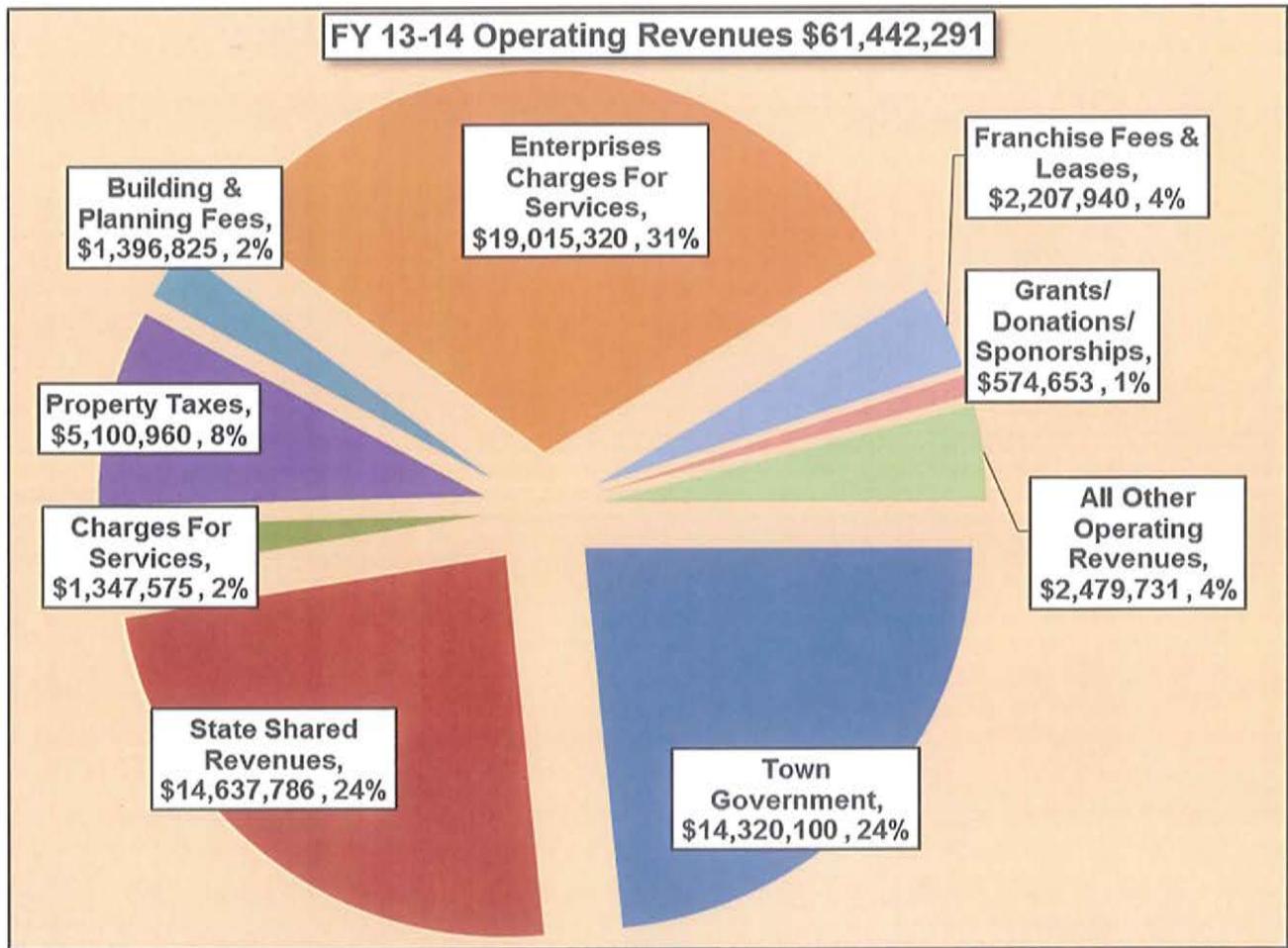
The Town's FY 13-14 budget separated into its operating and capital components is shown in the table below.

<b>Sources and Uses Summary</b>	<b>Revised FY 12-13</b>	<b>Budget FY 13-14</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>53,977,918</b>	<b>61,442,291</b>	<b>7,464,373</b>	<b>13.83%</b>
Personnel Services	31,308,976	38,284,425	6,975,449	22.28%
Professional/ Contractual Services	8,611,700	9,684,603	1,072,903	12.46%
Repairs/ Maintenance	1,832,774	1,961,150	128,376	7.00%
Operating Supplies/ Equip<\$5,000	6,484,946	8,647,007	2,162,061	33.34%
Professional Development	292,860	488,019	195,159	66.64%
Debt Service	3,742,876	4,258,071	515,195	13.76%
Bad Debt Expense	216,000	215,200	(800)	-0.37%
Other Charges/ Services	4,649,353	3,488,993	(1,160,360)	-24.96%
<b>Operating Expenditures</b>	<b>57,139,485</b>	<b>67,027,469</b>	<b>9,887,984</b>	<b>17.30%</b>
<b>Net From Operations</b>	<b>(3,161,567)</b>	<b>(5,585,178)</b>	<b>(2,423,611)</b>	<b>76.66%</b>
Beginning Fund Balance	83,287,879	79,984,072	(3,303,807)	-3.97%
LOCAL SALES TAX - Construction	2,600,000	3,000,000	400,000	15.38%
BUILDING PERMIT FEES	1,000,000	3,000,000	2,000,000	200.00%
PUBLIC SAFETY SUPPORT FESTIVAL	600,000	400,000	(200,000)	-33.33%
All Other Capital Revenues	42,763,194	45,723,270	2,960,076	6.92%
<b>Capital Sources</b>	<b>130,251,073</b>	<b>132,107,342</b>	<b>1,856,269</b>	<b>1.43%</b>
CIP, Equip, & One-time Expend	63,360,650	56,462,621	(6,898,029)	-10.89%
Reserves/Contingencies	62,428,857	70,059,542	7,630,685	12.22%
<b>Capital Expenditures</b>	<b>125,789,507</b>	<b>126,522,163</b>	<b>732,656</b>	<b>0.58%</b>
<b>Net From Capital</b>	<b>4,461,566</b>	<b>5,585,180</b>	<b>1,123,613</b>	<b>25.18%</b>
<b>Ending Fund Balance</b>	<b>1,300,000</b>	<b>-</b>	<b>(1,300,000)</b>	<b>-100.00%</b>
Total Revenues	100,941,112	113,565,560	12,624,448	12.51%
Total Expenditures	182,928,992	193,549,632	10,620,640	5.81%

**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

The Town's operating revenues are depicted in the table & chart below.

Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
Local Government	12,223,455	12,282,000	13,586,673	14,320,100
State Shared Revenues	12,494,431	13,701,000	13,874,518	14,637,786
Property Taxes	4,917,346	5,440,766	5,446,394	5,100,960
Building & Planning Fees	1,318,382	843,600	1,321,000	1,396,825
Charges For Services	1,138,931	1,062,250	1,218,186	1,347,575
Enterprise Charges For Services	17,160,926	14,907,700	17,908,485	19,015,320
Franchise Fees & Leases	2,262,280	2,299,400	2,194,140	2,207,940
Operating Interest Revenues	368,986	254,200	361,400	361,400
Grants/ Donations/ Sponsorships	716,982	818,462	544,632	574,653
All Other Operating Revenues	3,135,226	2,368,540	2,479,731	2,479,731
<b>Operating Revenues</b>	<b>55,736,945</b>	<b>53,977,918</b>	<b>58,935,159</b>	<b>61,442,291</b>



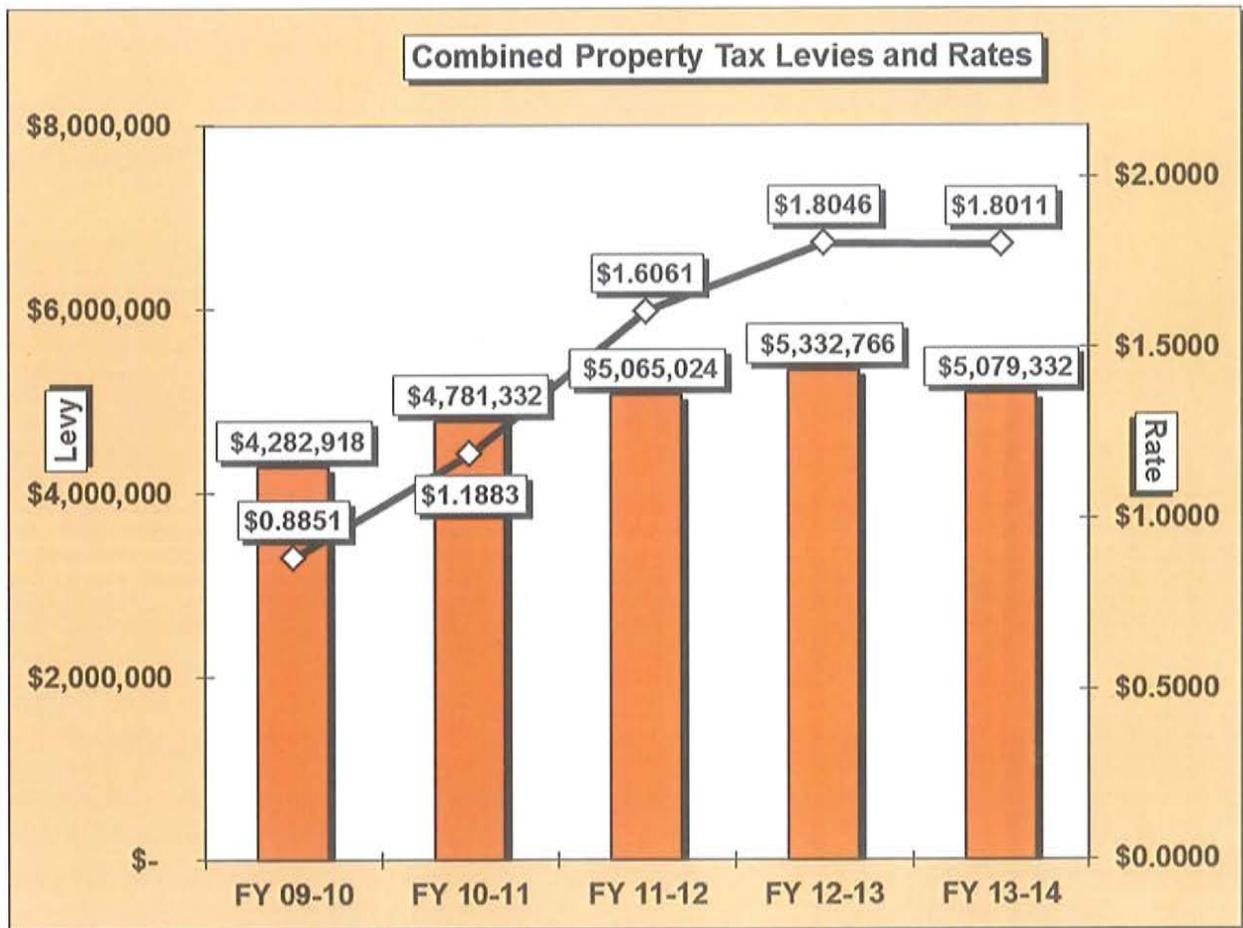
**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

The Town's property tax levies and rates, although only 8% of the Town's operating revenues, are very sensitive to the citizens of the community.

The Town's property taxes are composed of two components, the primary levy and the secondary levy. The primary levy may be used for any legal expenditure of the Town and for Buckeye the primary levy of \$5,100,960 is dedicated for fire and police expenditures. The Town does not have a secondary property tax levy.

The Town's property tax levies and rates are shown in the table below.

Year	Levy	Rate
FY 09-10	\$4,282,918	\$0.89
FY 10-11	\$4,781,332	\$1.19
FY 11-12	\$5,065,024	\$1.61
FY 12-13	\$5,332,766	\$1.80
FY 13-14	\$5,079,332	\$1.80

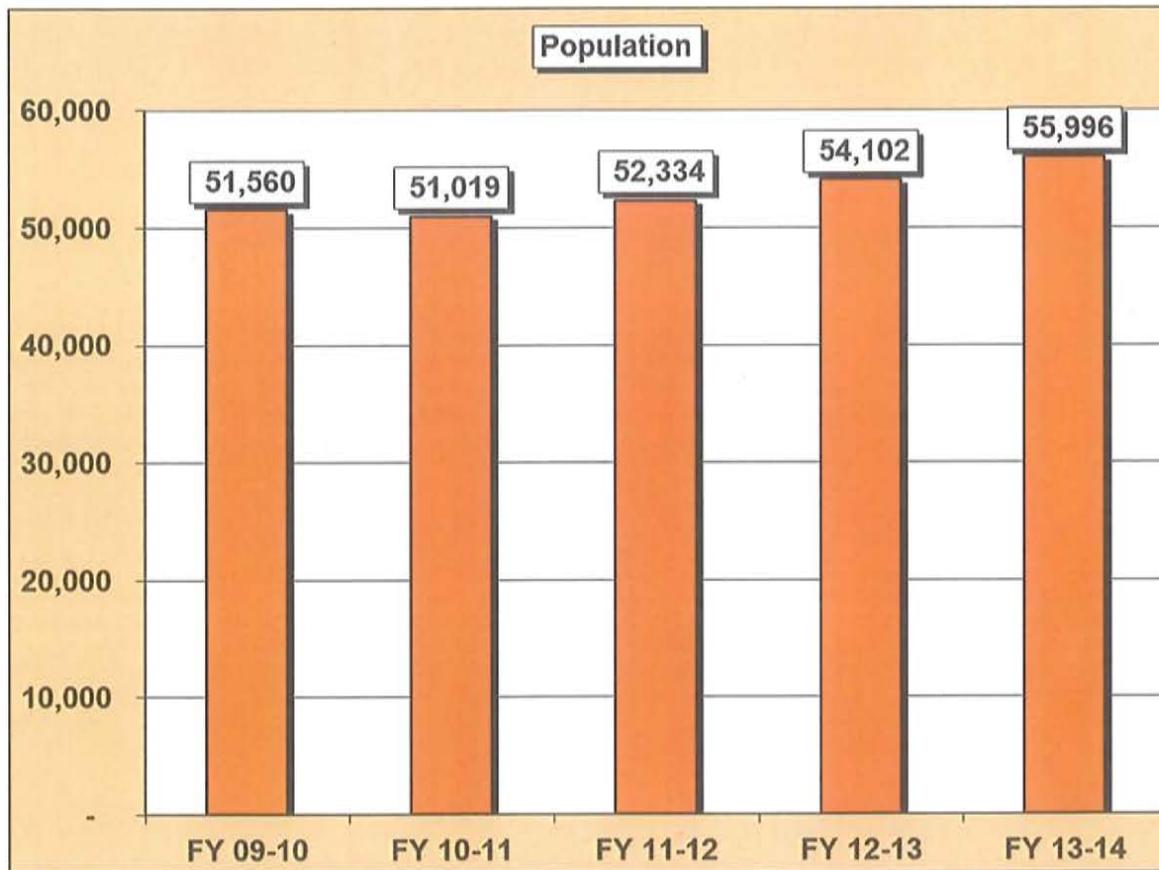


## TOWN OF BUCKEYE BUDGET FOR FY 13-14

Changes in population can have a direct effect on Town revenues because many taxes are distributed on a per capita basis, many intergovernmental revenues are distributed according to population, and because population levels appear indirectly related to such issues as employment, income, and property value.

A gradual increasing population trend is considered favorable. The Town has experienced rapid growth in population, and a corresponding rapid growth in demand for municipal services. The population more than doubled since FY 05-06. The 2010 Census validated Buckeye's growth resulting in a larger percentage of intergovernmental revenues that are distributed based on population. Buckeye's portion of State Shared revenues increased \$5.6 million dollars annually beginning July 1, 2011. The population growth has stabilized since FY 08-09.

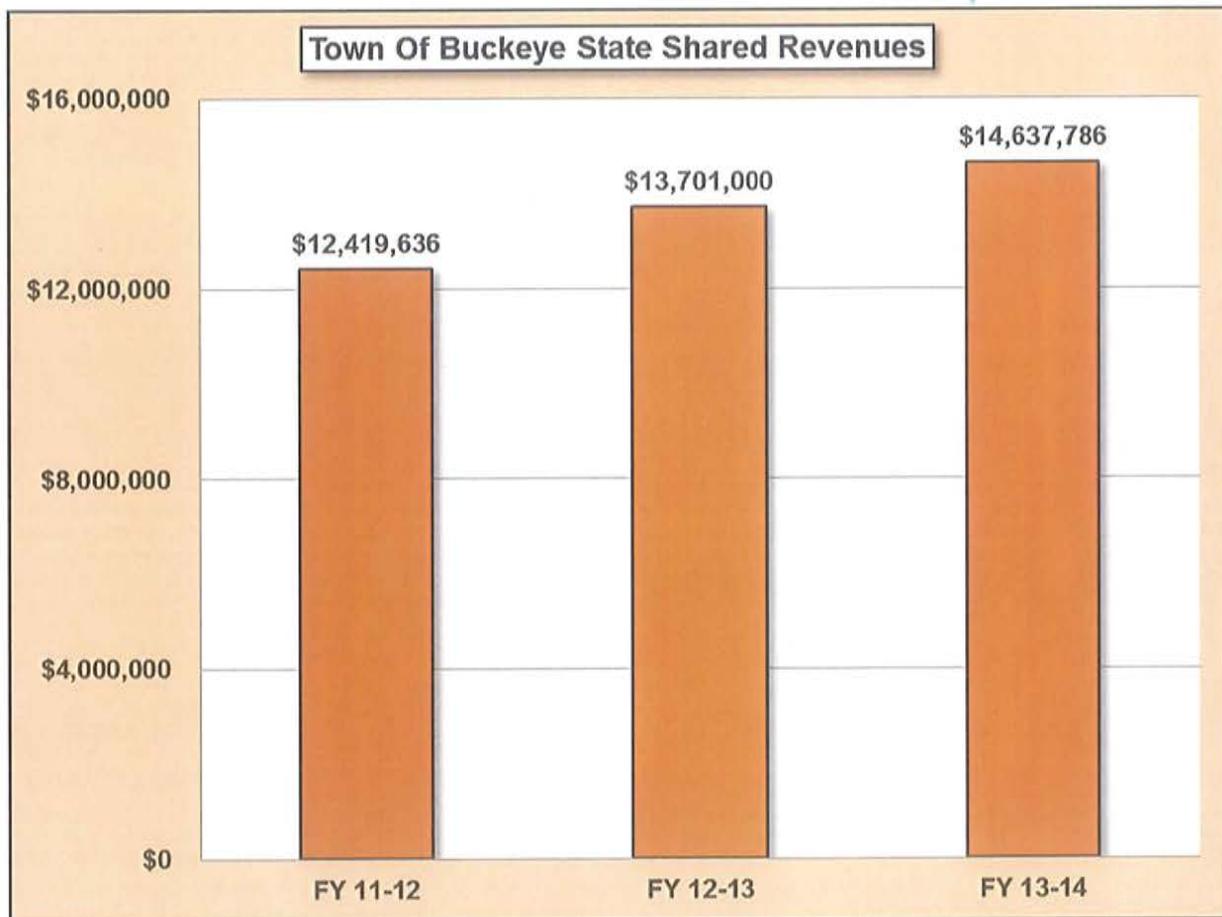
The population estimates shown below are as of July 1, each fiscal year.



**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

The State of Arizona shares a portion of its sales, income, motor vehicle, and gasoline taxes, and lottery proceeds with cities, based on a formula set by state law. The Arizona State Department of Revenue (ADOR) provides estimates for these revenues. The formula for State Shared Revenues (SSR) is based on population figures. The Town's share of revenues increased \$6.0 million dollars annually in FY 11-12 as a direct result of the Town's population growth from 2005 to 2010 as indicated by the 2010 Census. The Town's SSR are shown in the table below. The Town receives the SSR estimates from the State.

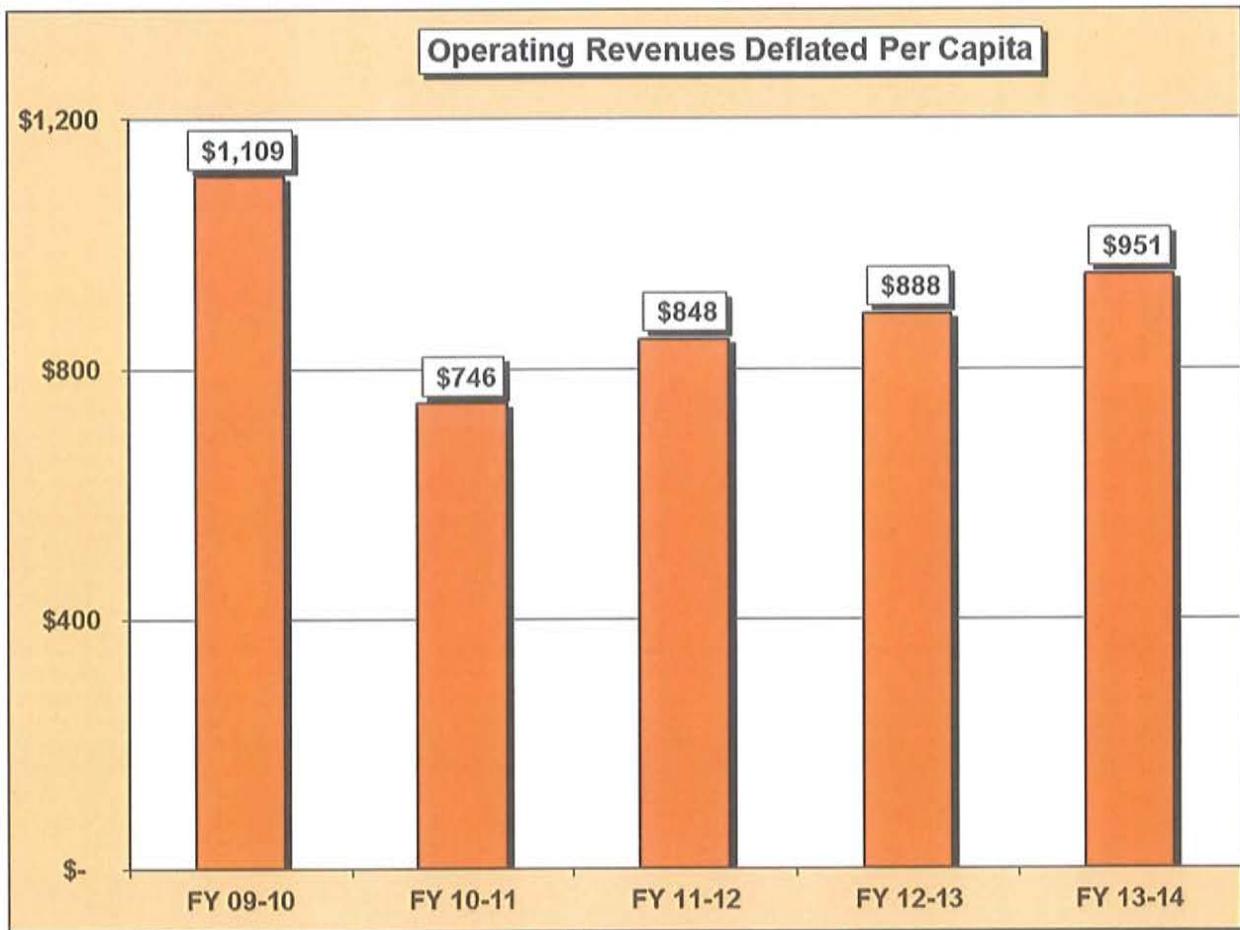
<b>State Shared Revenues</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>
AUTO LIEU TAX	1,715,000	1,686,000	1,695,852
STATE MOTOR VEHICLE FUEL TAX	2,561,636	2,565,000	2,869,885
STATE SHARED SALES TAX	3,849,000	4,254,000	4,396,072
URBAN REVENUE SHARING	4,294,000	5,196,000	5,675,977
<b>State Shared Revenues</b>	<b>12,419,636</b>	<b>13,701,000</b>	<b>14,637,786</b>



## TOWN OF BUCKEYE BUDGET FOR FY 13-14

Per capita operating revenue indicates how operating revenue is changing relative to changes in the level of population. As population increases, it might be expected that the need for services would increase proportionately and, therefore, the level of per capita revenue should remain at least constant in real terms. If per capita revenue is decreasing, it would be expected that the Town would be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population level.

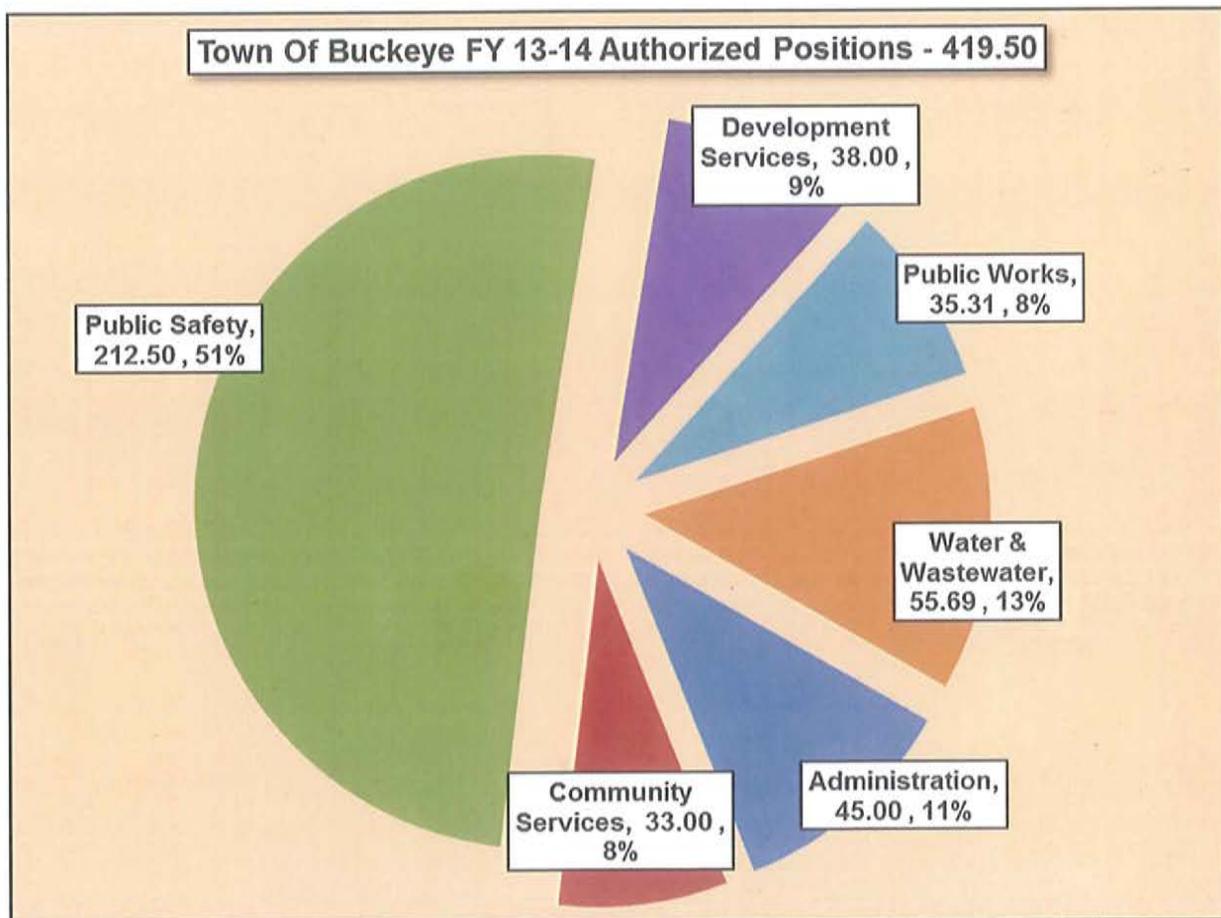
The net constant dollar revenue per capita (revenue/deflated/capita) has decreased 14% since FY 09-10. Population has increased 9% during the same period of time. Operating revenues per capita are expected to increase to \$951 per capita in FY 13-14.



**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

Current staffing levels are increasing from 392.38 positions in FY 12-13 to 419.50 positions in FY 13-14; an increase of 30 new positions.

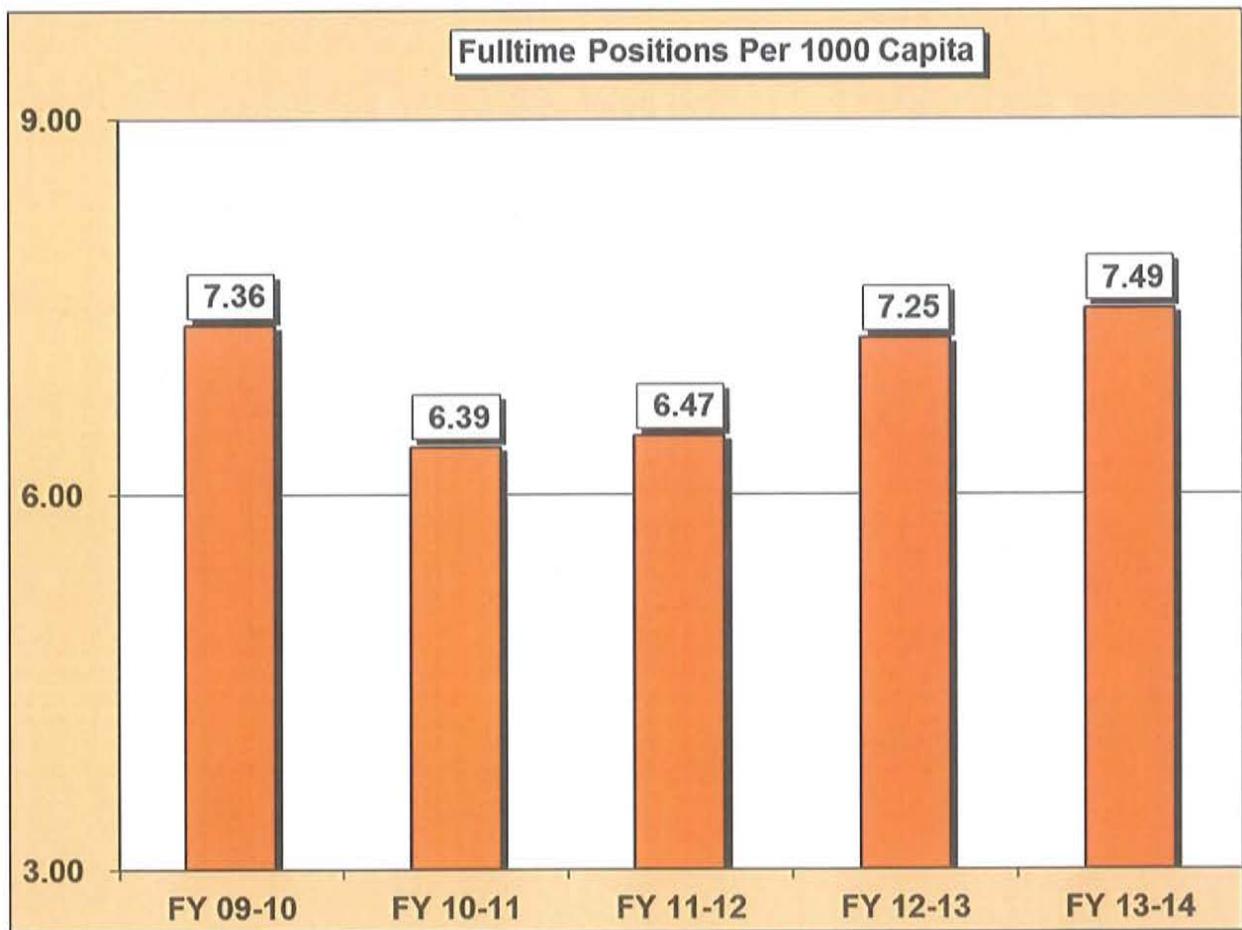
Program/Department	FY 10-11	FY 11-12	Revised	
			FY 12-13	FY 13-14
Administration	30.50	34.00	36.00	45.00
Community Services	32.00	34.00	34.88	33.00
Public Safety	184.50	186.50	206.50	212.50
Development Services	14.80	16.30	33.00	38.00
Public Works	27.31	27.31	34.31	35.31
Water & Wastewater	36.69	40.69	47.69	55.69
<b>Total</b>	<b>325.80</b>	<b>338.80</b>	<b>392.38</b>	<b>419.50</b>



## TOWN OF BUCKEYE BUDGET FOR FY 13-14

Personnel costs are a major portion of the Town's operating budget. Plotting changes in the number of employees to population is a way to measure changes in expenditures. An increase in employees to population may indicate that expenditures are rising faster than revenues, and that the Town is becoming more labor intensive, or that productivity is declining. A decrease in employees to population may indicate that productivity is increasing, and/or that municipal service levels maybe declining.

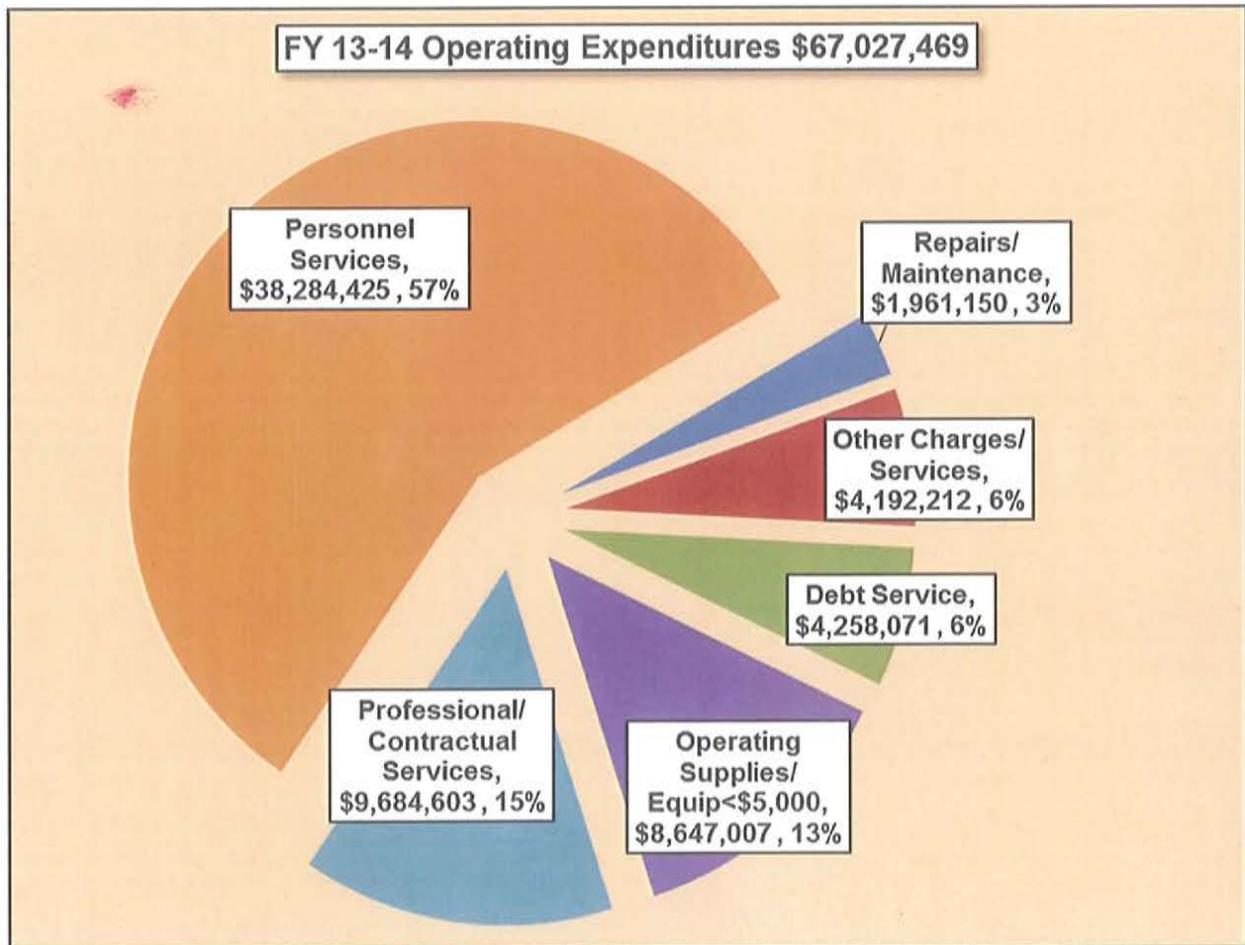
The position ratio per 1,000 citizens for FY 13-14 is 7.49, and is increasing 3% over the prior year FY 12-13. Since FY 09-10, population has increased 9% (from 51,560 to 55,996) and positions have increased 11% (from 379 to 420). Positions per 1000 capita ratios are shown in the chart below.



**TOWN OF BUCKEYE BUDGET FOR FY 13-14**

The Town's operating expenditures are in the table below totaling \$67,027,469 for FY 13-14. Personnel services are the largest component of the Town's operating expenditures totaling \$38.3 million dollars, or 57% of total operating expenditures.

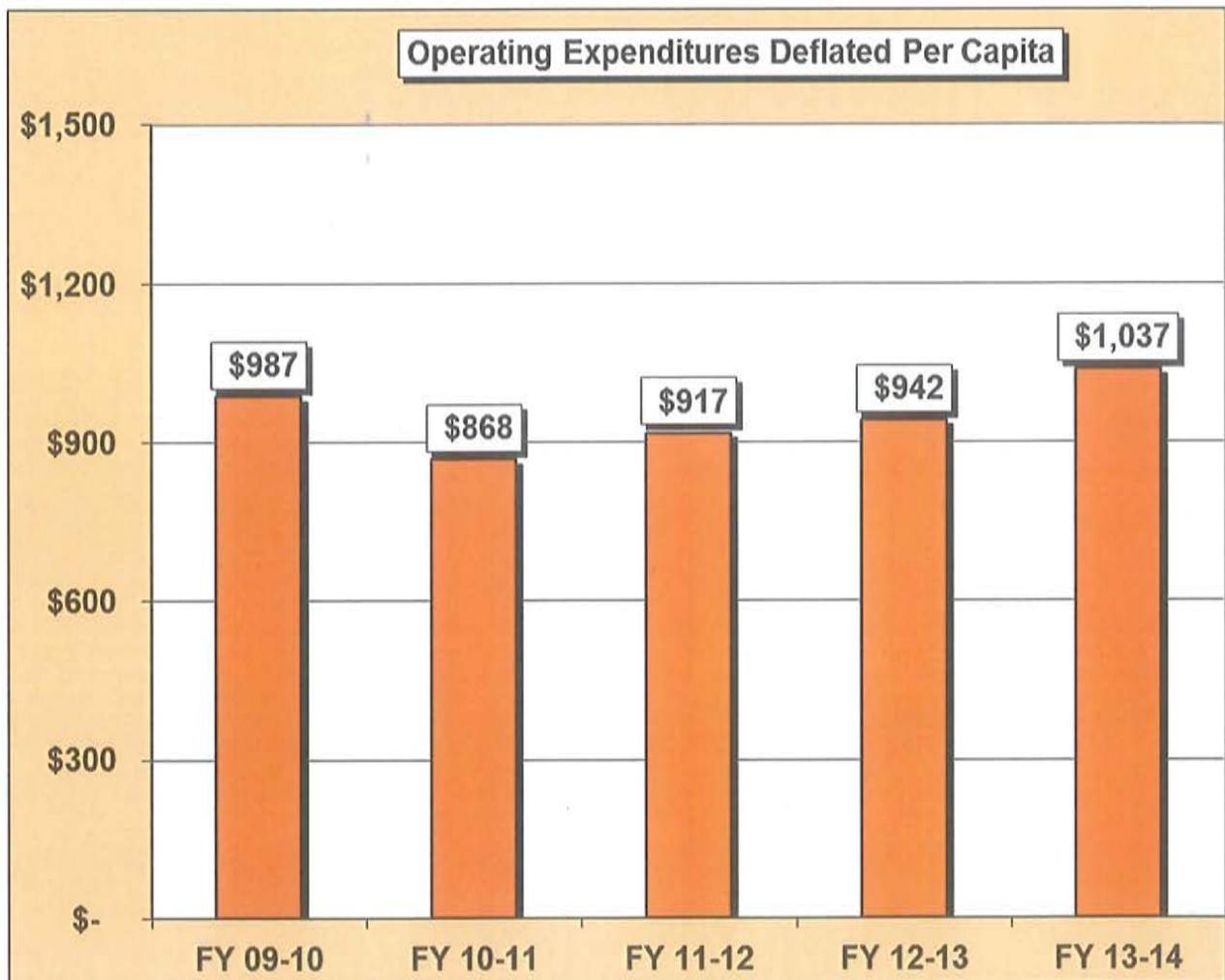
	Revised FY 12-13	Budget FY 13-14	\$ Change	% Change
<b>Operating Expenditures</b>				
Personnel Services	31,308,976	38,284,425	6,975,449	22.28%
Professional/ Contractual Services	8,611,700	9,684,603	1,072,903	12.46%
Repairs/ Maintenance	1,832,774	1,961,150	128,376	7.00%
Operating Supplies/ Equip<\$5,000	6,484,946	8,647,007	2,162,061	33.34%
Professional Development	292,860	488,019	195,159	66.64%
Debt Service	3,742,876	4,258,071	515,195	13.76%
Bad Debt Expense	216,000	215,200	(800)	-0.37%
Other Charges/ Services	4,649,353	3,488,993	(1,160,360)	-24.96%
<b>Total Operating Expenditures</b>	<b>57,139,485</b>	<b>67,027,469</b>	<b>9,887,984</b>	<b>17.30%</b>



## TOWN OF BUCKEYE BUDGET FOR FY 13-14

Per capita operating expenditures reflect changes in operating expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing services is outstripping the Town's ability to pay, especially if spending is increasing faster than the Town's property, sales or other relevant tax base. If the increase in spending is greater than would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity.

Expenditures per capita have increased 5% over the five year measurement period, and are expected to increase 10% in FY 13-14 over the prior year. Operating expenditures per capita are estimated to be \$1,037 in FY 13-14.



## TOWN OF BUCKEYE BUDGET FOR FY 13-14

The total CIP/One-time Expenditure Program for FY 13-14 is \$56,462,621.

Department/Fund	FY 13-14	% of Total
Non-departmental	100,000	0.18%
Human Resources	50,000	0.09%
Police	650,000	1.15%
Parks	93,300	0.17%
Fleet	30,000	0.05%
Community Development	272,500	0.48%
Building Safety	67,500	0.12%
RICO	770,040	1.36%
MAG/ADOT Proj	50,000	0.09%
CDBG	1,405,599	2.49%
Airport Improvement	550,000	0.97%
Solid Waste	25,000	0.04%
Sundance Water Recharge	5,500,000	9.74%
Sewer	750,000	1.33%
Water	22,958,000	40.66%
Police Grants	476,420	0.84%
Area Agency On Aging (AAA)	43,840	0.08%
Fire Grants	540,091	0.96%
Parks & Recreation Impact Fees	3,277,592	5.80%
Streets Impact Fees	910,000	1.61%
Water System Improvement	100,000	0.18%
Sewer Improvement	2,000,000	3.54%
Replacement Reserve	937,500	1.66%
Economic Development	2,744,009	4.86%
Heritage Park	84,110	0.15%
GADA 2005A Infrastructure	57,708	0.10%
Roadway Const	2,960,242	5.24%
CIP Facilities	278,000	0.49%
CIP Parks & Library	435,000	0.77%
CIP Road Proj	577,241	1.02%
Automation & Technology	1,134,776	2.01%
Technology Life Cycle	179,153	0.32%
Non-Constr Improv Projects	815,000	1.44%
Fire	5,640,000	9.99%
<b>Total CIP, Equipment &amp; One-time Expenditures</b>	<b>56,462,621</b>	<b>100.00%</b>

## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

The Town's capital improvement program has an effect on the operating budget. All newly completed projects must be maintained and if bonds were sold to finance the construction, then annual debt service payments are required. In addition to operating, maintenance and debt service, the capital improvement program includes pay-as-you-go projects and grant matches that come directly from the operating budget.

## Budget Overview

**Budget  
FY 13-14**      **Percent  
Of Total**

### Sources of Funds

Town Government	17,320,100	8.95%
State Shared Revenues	14,637,786	7.56%
Property Taxes	5,100,960	2.64%
Building & Planning Fees	4,396,825	2.27%
Charges For Services	1,347,575	0.70%
Enterprises Charges For Services	19,015,320	9.82%
Franchise Fees & Leases	2,207,940	1.14%
Operating Interest Revenues	361,400	0.19%
All Other Revenues	48,603,001	25.11%
Grants/ Donations/ Sponsorships	574,653	0.30%
Fund Balances	79,984,072	41.32%
<b>Total Sources of Funds</b>	<b>193,549,632</b>	<b>100.00%</b>

### Uses of Funds

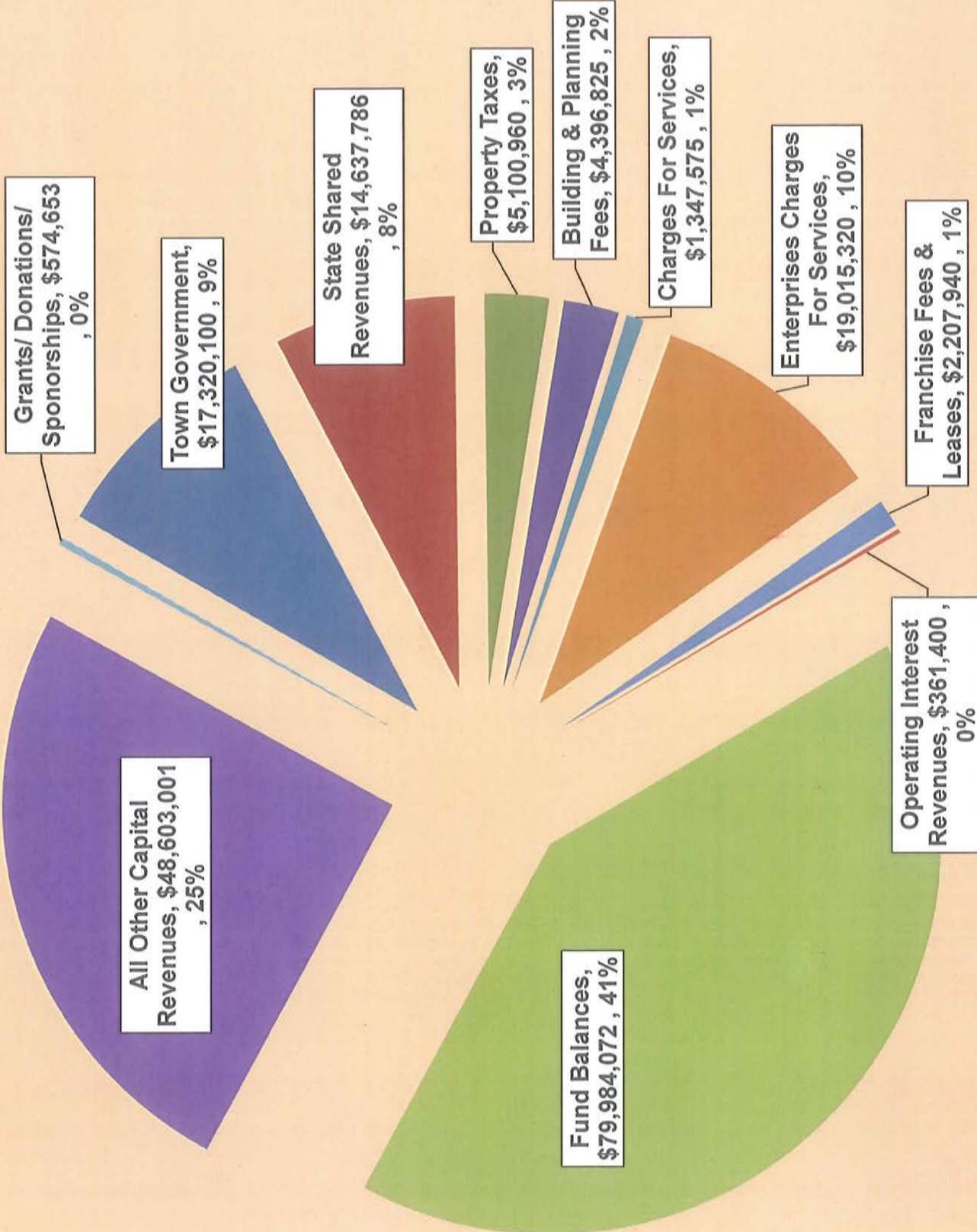
#### Programs

Administration	5,673,885	2.93%
Public Safety	24,602,074	12.71%
Community Services	3,388,336	1.75%
Public Works	20,252,265	10.46%
Community Development	5,535,590	2.86%
Non-departmental	7,575,319	3.91%
CIP, Equip, & One-time Expend	56,462,621	29.17%
Contingency/Reserves	70,059,542	36.20%
<b>Total Uses of Funds by Program</b>	<b>193,549,632</b>	<b>100.00%</b>

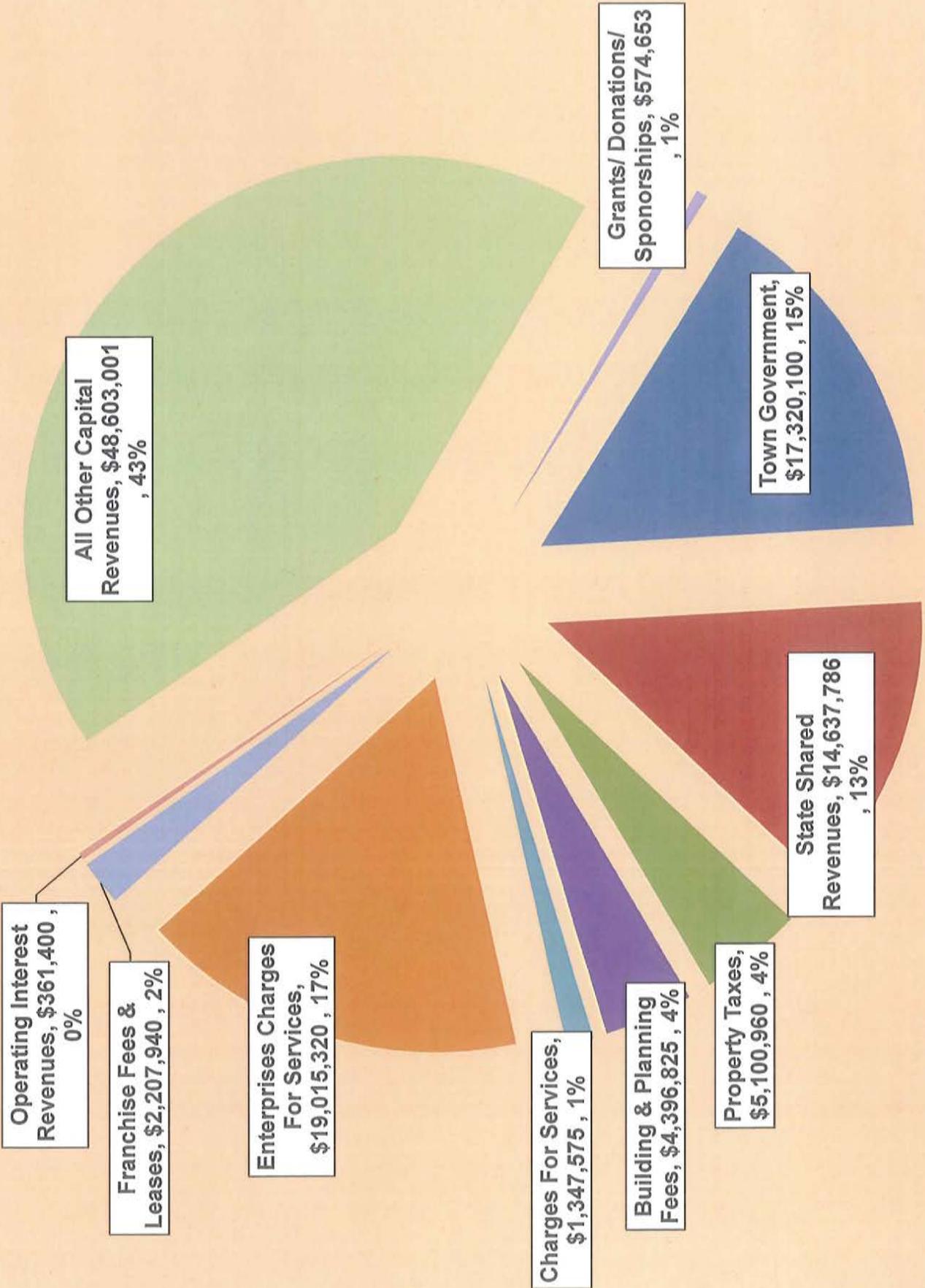
#### Elements

Personnel Services	38,284,425	19.78%
Professional/ Contractual Services	9,684,603	5.00%
Repairs/ Maintenance	1,961,150	1.01%
Operating Supplies/ Equip<\$5,000	8,647,007	4.47%
Professional Development	488,019	0.25%
Debt Service	4,258,071	2.20%
Bad Debt Expense	215,200	0.11%
Other Charges/ Services	3,488,993	1.80%
CIP, Equip, & One-time Expend	56,462,621	29.17%
Reserves/ Contingencies	70,059,542	36.20%
<b>Total Uses of Funds by Element</b>	<b>193,549,632</b>	<b>100.00%</b>

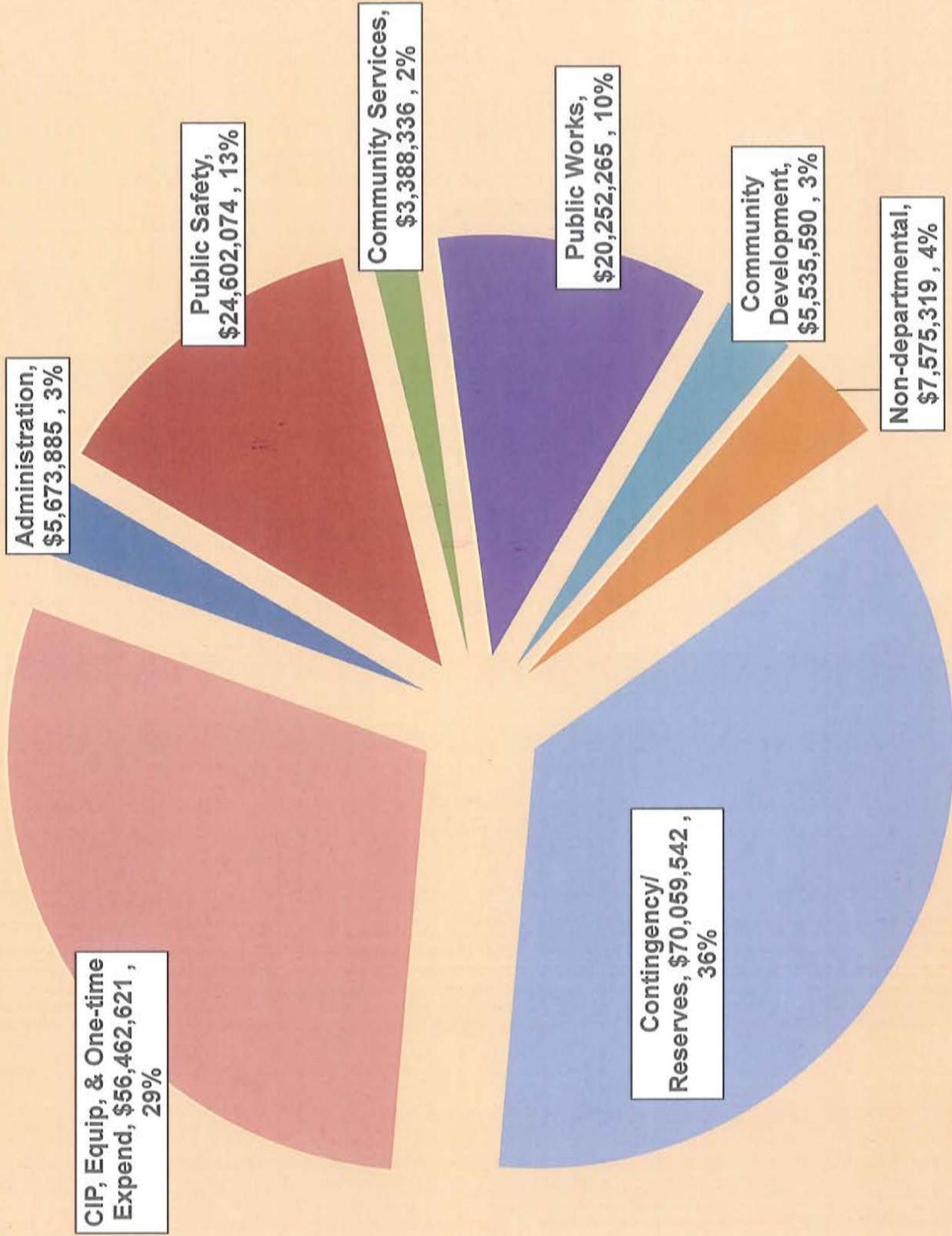
**FY 13-14 Sources Of Funds - \$193,549,632**



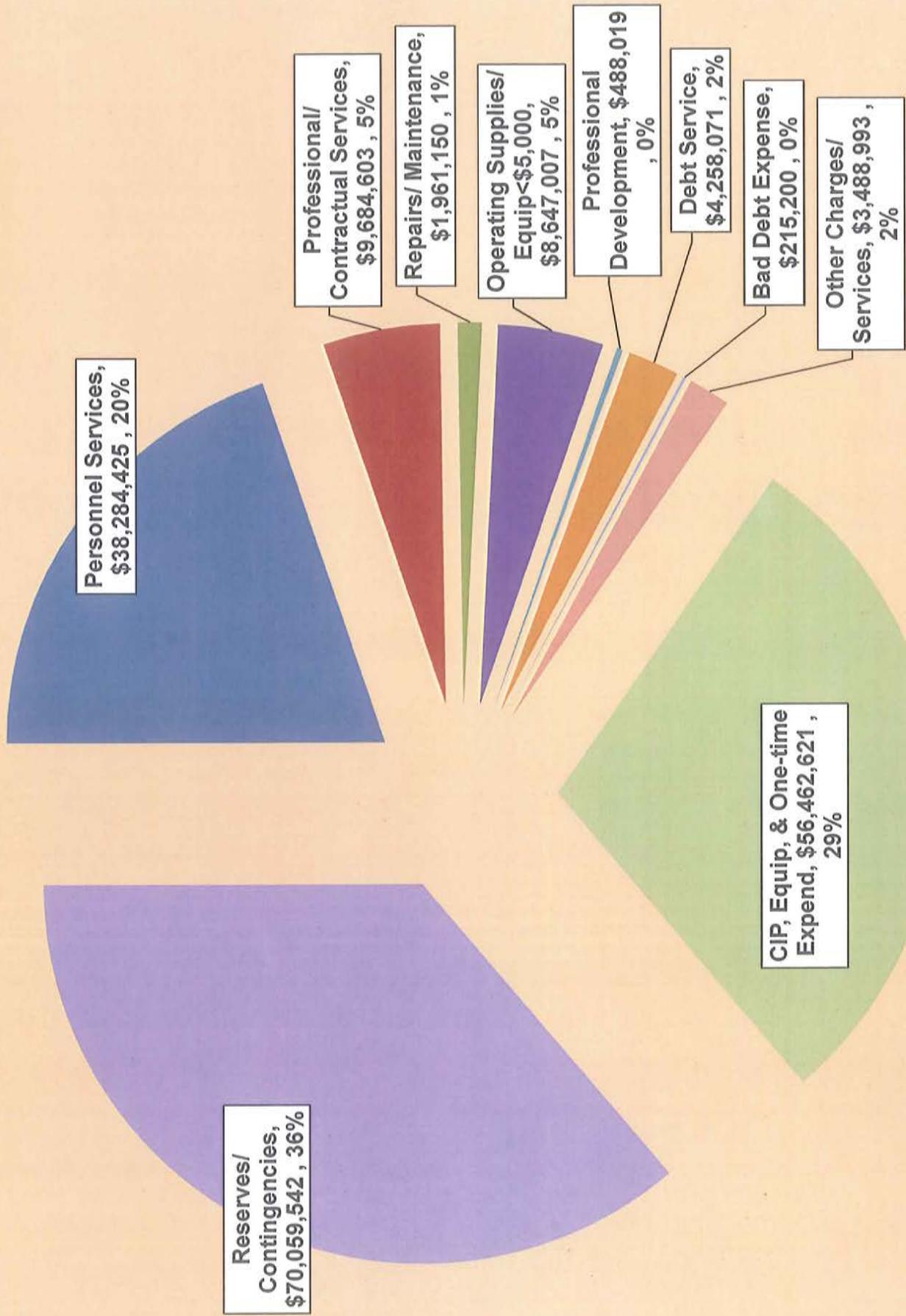
**FY 13-14 Revenues - \$113,565,560**



**FY 13-14 Uses Of Funds By Program - \$193,549,632**



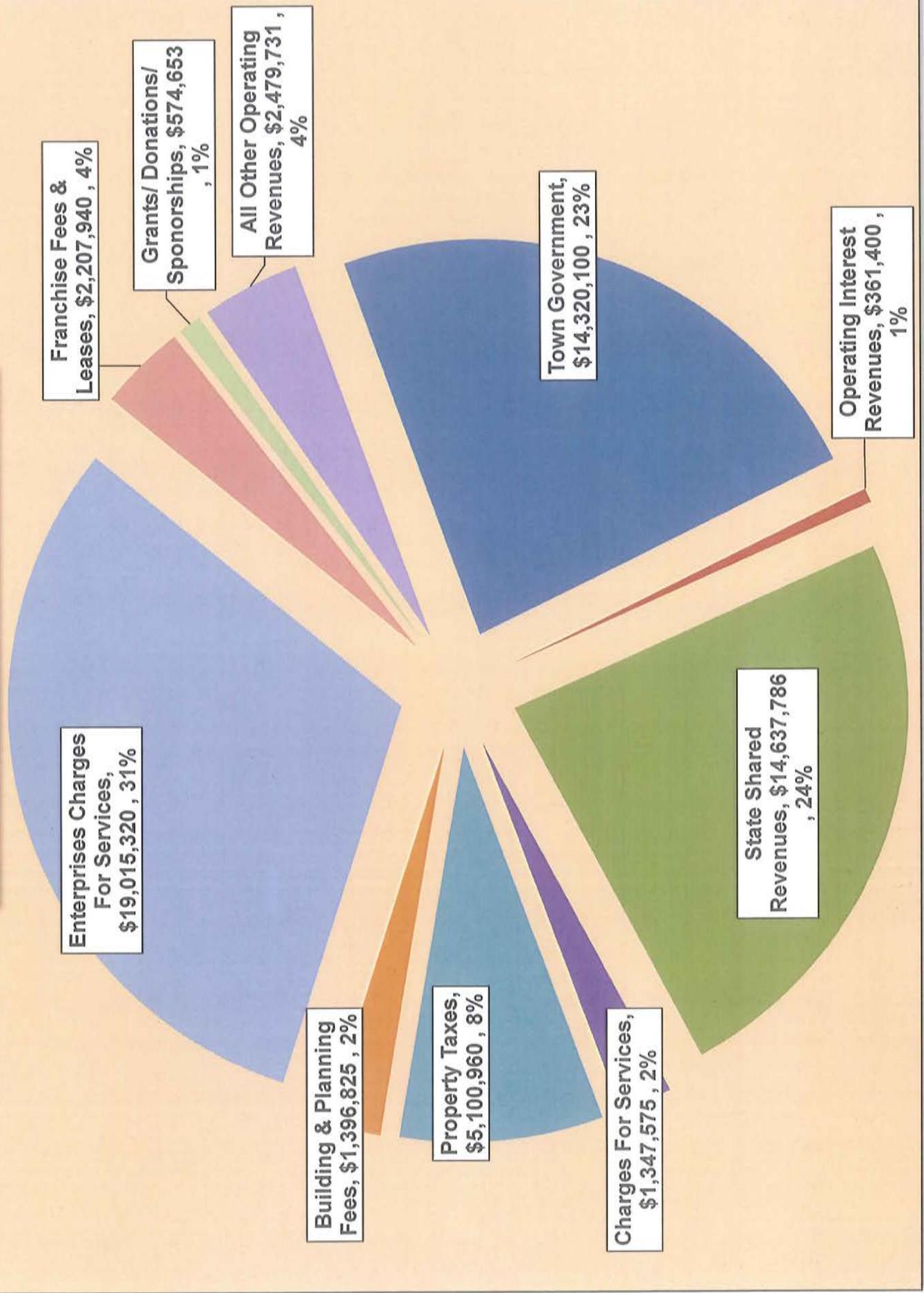
**FY 13-14 Uses Of Funds By Element - \$193,549,632**



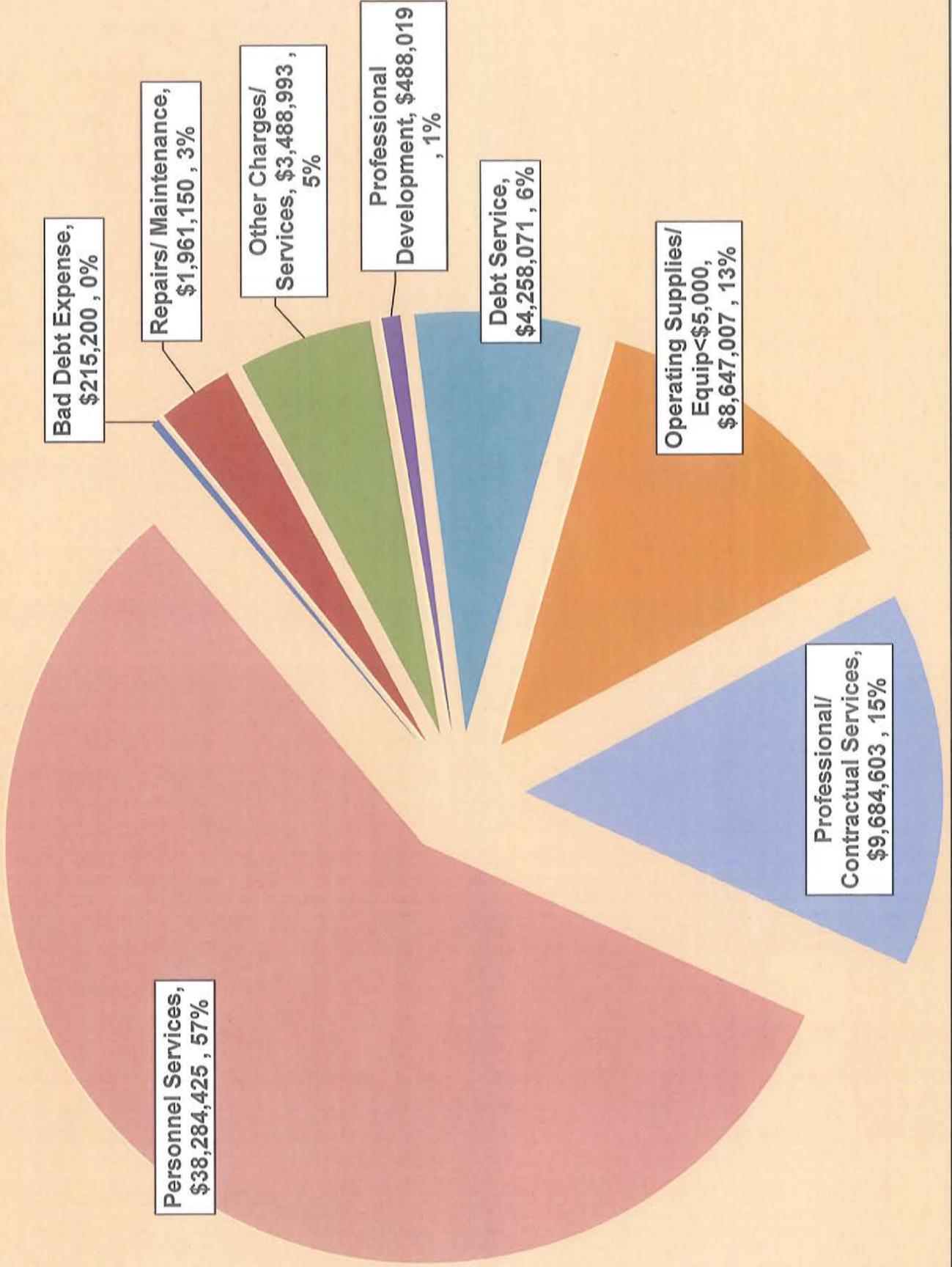
**Town Of Buckeye**  
**Schedule Of Sources & Uses**  
**For The Years Indicated**

<b>Sources and Uses Summary</b>	<b>Revised FY 12-13</b>	<b>Budget FY 13-14</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>53,977,918</b>	<b>61,442,291</b>	<b>7,464,373</b>	<b>13.83%</b>
Personnel Services	31,308,976	38,284,425	6,975,449	22.28%
Professional/ Contractual Services	8,611,700	9,684,603	1,072,903	12.46%
Repairs/ Maintenance	1,832,774	1,961,150	128,376	7.00%
Operating Supplies/ Equip<\$5,000	6,484,946	8,647,007	2,162,061	33.34%
Professional Development	292,860	488,019	195,159	66.64%
Debt Service	3,742,876	4,258,071	515,195	13.76%
Bad Debt Expense	216,000	215,200	(800)	-0.37%
Other Charges/ Services	4,649,353	3,488,993	(1,160,360)	-24.96%
<b>Operating Expenditures</b>	<b>57,139,485</b>	<b>67,027,469</b>	<b>9,887,984</b>	<b>17.30%</b>
<b>Net From Operations</b>	<b>(3,161,567)</b>	<b>(5,585,178)</b>	<b>(2,423,611)</b>	<b>76.66%</b>
Beginning Fund Balance	83,287,879	79,984,072	(3,303,807)	-3.97%
LOCAL SALES TAX - Construction	2,600,000	3,000,000	400,000	15.38%
BUILDING PERMIT FEES	1,000,000	3,000,000	2,000,000	200.00%
PUBLIC SAFETY SUPPORT FESTIVAL	600,000	400,000	(200,000)	-33.33%
All Other Capital Revenues	42,763,194	45,723,270	2,960,076	6.92%
<b>Capital Sources</b>	<b>130,251,073</b>	<b>132,107,342</b>	<b>1,856,269</b>	<b>1.43%</b>
CIP, Equip, & One-time Expend	63,360,650	56,462,621	(6,898,029)	-10.89%
Reserves/Contingencies	62,428,857	70,059,542	7,630,685	12.22%
<b>Capital Expenditures</b>	<b>125,789,507</b>	<b>126,522,163</b>	<b>732,656</b>	<b>0.58%</b>
<b>Net From Capital</b>	<b>4,461,566</b>	<b>5,585,180</b>	<b>1,123,613</b>	<b>25.18%</b>
<b>Ending Fund Balance</b>	<b>1,300,000</b>	<b>-</b>	<b>(1,300,000)</b>	<b>-100.00%</b>
Total Revenues	100,941,112	113,565,560	12,624,448	12.51%
Total Expenditures	182,928,992	193,549,632	10,620,640	5.81%

**FY 13-14 Operating Revenues \$61,442,291**



**FY 13-14 Operating Expenditures \$67,027,469**



Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14

Acct No	Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
010-040-4001	LOCAL SALES TAX - less Construction	11,608,947	11,655,000	13,000,000	13,702,000
010-040-4002	TPT RECOVERIES	21,930	10,000	22,276	23,500
010-040-4011	MAGISTRATE COURT FINES	435,179	465,000	415,609	438,000
010-040-4030	OCCUPATIONAL LICENSES	137,700	145,000	137,787	145,000
010-040-4031	LIQUOR LICENSE	9,500	1,000	2,000	2,100
010-040-4032	LICENSE APPLIC/REINSTATE FEE	10,200	6,000	9,000	9,500
	<b>Local Government</b>	<b>12,223,455</b>	<b>12,282,000</b>	<b>13,586,673</b>	<b>14,320,100</b>
010-041-4051	AUTO LIEU TAX	1,632,808	1,686,000	1,700,000	1,695,852
010-041-4052	STATE SHARED SALES TAX	3,975,466	4,254,000	4,254,000	4,396,072
010-041-4053	URBAN REVENUE SHARING	4,293,972	5,196,000	5,197,000	5,675,977
070-041-4056	STATE MOTOR VEHICLE FUEL TAX	2,547,520	2,565,000	2,700,000	2,869,885
074-048-4453	LTAFII/SENIOR TRANSPORT	44,665	-	23,518	-
	<b>State Shared Revenues</b>	<b>12,494,431</b>	<b>13,701,000</b>	<b>13,874,518</b>	<b>14,637,786</b>
010-042-4101	PRIMARY PROPERTY TAX	4,867,847	5,332,766	5,332,766	5,079,332
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	27,092	98,000	92,000	-
010-042-4103	PROPERTY LEASE & EXCISE TAX	1,628	-	1,628	1,628
010-042-4109	IN LIEU TAX - SRP	20,779	10,000	20,000	20,000
	<b>Property Taxes</b>	<b>4,917,346</b>	<b>5,440,766</b>	<b>5,446,394</b>	<b>5,100,960</b>
010-043-4111	2% LANDSCAPING PERMIT FEE	15,646	91,000	16,000	16,918
010-043-4112	3% ENGINEERING FEE	295,561	130,000	400,000	422,960
010-043-4114	PLANNING & ZONING FEES	354,251	300,000	100,000	105,740
010-043-4120	ENG REVIEW REIMBURSEMENT	419,516	251,000	55,000	58,157
010-043-4121	ENGINEERING PLAN REVIEW	154,894	48,500	170,000	179,758
010-043-4122	LEGAL REVIEW REIMBURSEMENT	78,514	23,100	100,000	105,740
010-043-4123	DEVELOPMENT USER FEES REIMB	-	-	150,000	158,610
010-201-4100	New 201 Fees			330,000	348,942
	<b>Building &amp; Planning Fees</b>	<b>1,318,382</b>	<b>843,600</b>	<b>1,321,000</b>	<b>1,396,825</b>
010-044-4135	LIBRARY FINES	15,884	17,000	17,850	15,000
010-044-4145	PARK RENTALS	2,220	2,400	2,520	2,600
010-044-4146	PARK ADVERTISING	400	1,500	1,575	1,600
010-044-4150	ADULT SPORTS FEES	32,075	56,000	58,800	59,000
010-044-4151	COMMUNITY CENTER RENTAL	7,919	1,800	2,000	2,000
010-044-4155	D.E.S. REIMBURSEMENT	20,841	22,000	22,000	30,000
010-044-4156	FALL BREAK	2,399	2,000	2,500	2,500
010-044-4157	KIDS B.A.S.E.	221,655	190,000	199,500	140,000
010-044-4158	LIL SQUIRTS	-	-	27,000	50,000
010-044-4165	SENIOR/ADULT FEES	5,693	6,000	6,500	6,500
010-044-4171	SPECIAL EVENT APPLIC FEE	1,015	750	900	1,200

Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14

Acct No	Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
010-044-4173	SPECIAL INT CLASS FEES	71,446	65,000	65,000	70,000
010-044-4179	SPONSORSHIPS-SPORTS	3,767	3,000	3,000	3,000
010-044-4180	SPORTS LEAGUES	50	-	-	-
010-044-4181	SPRING BREAK	2,049	2,000	2,000	2,000
010-044-4183	SUNDANCE REC CTR CONCESSIONS	-	12,000	12,000	18,000
010-044-4184	REC CENTER CONCESSIONS	3,387	3,000	3,000	4,000
010-044-4185	SUMMER BREAK	42,549	40,000	42,000	42,000
010-044-4186	SUMMER RECREATION FEES	28,546	22,000	23,100	31,100
010-044-4190	SWIMMING POOL ADMISSIONS	48,870	40,000	42,000	42,000
010-044-4191	SWIMMING POOL CONCESSIONS	14,575	12,000	12,600	16,000
010-044-4192	POOL SWIM LESSON FEES	36,810	28,000	28,000	32,000
010-044-4193	POOL RENTAL	7,598	7,000	7,000	7,000
010-044-4194	LIFE SAFETY INSTRUCTION	-	1,000	1,000	1,000
010-044-4200	TEEN FEES	1,364	1,200	1,200	1,200
010-044-4201	WINTER BREAK	2,197	2,000	2,000	2,000
010-044-4202	YOUTH SPORTS FEES	45,858	42,000	44,100	54,000
010-044-4205	CEMETERY LEASE	-	-	8,300	8,300
010-044-4206	CEMETERY MARKERS	11,865	10,600	10,600	10,600
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	28,845	26,000	26,000	26,000
010-044-4208	CEMETERY, SALE OF LOTS	31,984	20,000	20,000	20,000
010-044-4210	SR CTR-DON-CONGREGATE MEALS	13,695	13,000	13,000	14,250
010-044-4211	SR CTR DON-HOME DELIVERY	2,579	2,500	2,500	2,500
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,023	2,000	2,000	2,400
010-044-4221	CFD O&M FEES	258,889	258,000	258,000	258,000
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	2,250	2,000	2,000	2,000
010-044-4250	FINGERPRINTING	7,278	7,000	7,000	7,000
010-044-4252	OFF DUTY REIMB - PD	25,356	40,000	40,000	40,000
010-044-4253	TONOPAH DISPATCH SERVICES	6,388	6,000	6,000	6,000
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,662	4,000	4,000	4,000
010-044-4255	CITY OF MARICOPA DISPATCH SVS	-	-	50,000	50,000
010-044-4270	PASSPORT FEES	26,623	16,000	25,000	25,000
010-044-4271	NEWSPAPER POSTING REIMB	5,554	-	-	-
010-044-4272	PUBLIC RECORDS REQUEST FEE	2,183	1,000	12,000	12,000
045-044-4251	IMPOUND FEES	79,201	71,500	71,500	192,684
070-044-4252	SALARIES/BENEFITS REIMB	6,780	-	11,401	11,401
185-044-4170	EVENT REVENUE	-	3,000	3,000	3,000
550-044-4260	MID/SLID APPLICATION FEE	1,612	-	16,740	16,740
	<b>Charges For Services</b>	<b>1,138,931</b>	<b>1,062,250</b>	<b>1,218,186</b>	<b>1,347,575</b>

**Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14**

Acct No	Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
050-044-4235	FUEL SALES	131,655	120,000	101,000	103,525
050-045-4315	GROUND RENTAL - 7 ACRES	55,000	55,000	27,500	27,500
050-045-4316	AIRPORT HANGER RENTAL	95,017	79,800	95,000	95,000
050-048-4454	AIR FAIR PROCEEDS	2,156	-	5,000	5,000
054-044-4132	SOLID WASTE FEES	2,967,162	2,803,000	3,234,000	3,935,895
054-044-4133	SOLID WASTE COLLECTION SERVICE	19,930	38,700	-	-
054-044-4252	SALARIES/BENEFITS REIMB	61,510	-	64,200	-
054-044-4278	SERVICE FEES	8,171	1,600	10,000	12,200
054-048-4459	ADMINISTRATIVE FEE	451,881	183,000	470,000	488,000
054-048-4463	REIMB FOR EXPENDITURES	-	-	-	-
054-048-4505	BAD DEBT RECOVERY	5,105	6,000	6,000	6,000
060-044-4275	WASTEWATER FEES	3,204,787	3,124,000	3,300,000	3,400,000
060-044-4276	VALENCIA UTILITY FEES	1,150,594	1,116,000	1,215,000	1,300,000
060-044-4278	SERVICE FEES	117	100	200	200
060-044-4284	EFFLUENT	81,148	70,000	78,000	79,000
060-048-4482	TARTESSO PERC O&M	159,139	90,000	50,000	50,000
060-048-4483	FESTIVAL RANCH O&M	(6,830)	-	-	-
060-048-4505	BAD DEBT RECOVERY	973	2,000	2,000	2,000
060-048-4800	WIFA EXPANSION BUY-IN FEE	123,087	-	-	-
061-044-4265	IRRIGATION FEES	107,720	83,000	120,000	130,000
061-044-4277	CONNECTION FEES	54,950	41,000	63,400	64,000
061-044-4278	SERVICE FEES	388,127	150,000	580,000	580,000
061-044-4279	CASH OVER (UNDER)	(14)	-	(140)	-
061-044-4281	ENV FEE AND ADWR FEE	600,764	-	750,000	750,000
061-044-4283	WATER SALES	7,288,512	6,867,500	7,725,000	7,920,000
061-048-4505	BAD DEBT RECOVERY	1,006	2,000	-	-
061-048-4456	MISCELLANEOUS	195,902	35,000	6,500	65,000
061-048-4481	WATER EXPENSE REIMBURSEMENT	13,358	40,000	2,000	2,000
061-048-4500	SALE OF ASSETS	-	-	3,825	-
	<b>Enterprise Charges For Services</b>	<b>17,160,926</b>	<b>14,907,700</b>	<b>17,908,485</b>	<b>19,015,320</b>

010-045-4301	UTILITY FRANCHISE FEES	1,335,657	1,217,000	1,500,000	1,581,000
010-045-4310	KIOSK REVENUE	12,848	12,800	10,000	10,000
010-045-4311	LANDFILL REVENUES	726,702	850,000	540,000	486,000
010-045-4312	PHOENIX LANDFILL FEE	174,931	215,000	132,000	118,800
010-045-4313	PROPERTY LEASE RECEIVED	4,602	4,600	4,600	4,600
010-045-4314	TOWN HALL LEASE	7,540	-	7,540	7,540
	<b>Franchise Fees &amp; Leases</b>	<b>2,262,280</b>	<b>2,299,400</b>	<b>2,194,140</b>	<b>2,207,940</b>

Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14

Acct No	Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
010-046-4356	INTEREST INCOME	4,925	2,000	6,000	6,000
010-046-4357	INTEREST INCOME - MM WF	93	100	100	100
010-046-4358	INTEREST INCOME - DFIM	359,427	250,000	350,000	350,000
061-046-4356	INTEREST INCOME	4,268	2,000	5,000	5,000
057-046-4356	INTEREST INCOME	85	-	100	100
070-046-4356	INTEREST INCOME	188	100	200	200
	<b>Operating Interest Revenues</b>	<b>368,986</b>	<b>254,200</b>	<b>361,400</b>	<b>361,400</b>

010-047-4374	STATEHOOD CELEBRATION 2012	14,143	-	-	-
010-047-4401	BUCKEYE CLEAN-UP DONATIONS	-	5,000	5,000	5,000
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	600	600	600	600
010-047-4404	FIRE DEPARTMENT DONATIONS	-	-	-	-
010-047-4405	POLICE DEPT DONATIONS	25	100	100	100
010-047-4406	POOL DONATION	-	-	-	-
010-047-4407	POLICE DEPTS.B. 1398	5,720	1,700	5,432	5,432
041-047-4402	PROGRAM DONATION/SPONSORSHIPS	2,638	-	-	-
063-047-4366	MARICOPA COUNTY - CAP	96,121	113,000	-	-
073-047-4383	GOHS GRANT	38,193	5,000	16,773	10,000
073-047-4384	SCHOOL RESOURCE OFFICER	41,115	130,000	26,000	104,000
073-047-4385	WESTSIDE DUI TASK FORCE	-	50,000	50,000	75,000
073-047-4386	COPS CHRP PROGRAM	169,330	154,085	98,000	
073-047-4388	WEED AND SEED PROGRAM	47,342	50,000	50,000	50,000
073-047-4390	DEA.IGA	17,202	17,000	17,000	17,203
073-047-4391	US MARSHALL	16,671	25,000	7,500	15,000
074-047-4361	AREA AGENCY	173,418	173,418	173,418	173,418
075-047-4374	WAL-MART GRANT	-	-	250	250
075-047-4394	NUC EMERGENCY MGMT FUND	69,909	69,909	69,909	75,000
076-047-4373	PULLIUM GRANT	6,650	6,650	6,650	6,650
076-047-4374	WAL-MART GRANT	-	-	1,000	7,000
076-047-4387	TARGET GRANT	2,000	2,000	2,000	2,000
076-047-4415	LIBRARY SVC & TECH ACT (LSTA)	15,904	15,000	15,000	20,000
076-047-4416	AZ STATE FORESTRY GRANT	-	-	-	8,000
	<b>Grants/ Donations/ Sponsorships</b>	<b>716,982</b>	<b>818,462</b>	<b>544,632</b>	<b>574,653</b>

010-048-4456	MISCELLANEOUS	92,765	20,000	13,000	13,000
010-048-4460	LEWIS PRISON REIMBURSEMENT	186,506	150,000	180,000	180,000
010-048-4461	RWC O&M REIMBURSEMENT	63,392	-	18,316	18,316
010-048-4463	WARRANTY REIMB & MISC FLEET	171	-	617	617
010-048-4505	BAD DEBT RECOVERY	13,376	-	4,100	4,100
010-048-4594	REALIZED GAIN/LOSS - INV	(3,282)	-	(31,085)	(31,085)
010-048-4595	UNREALIZED GAIN/LOSS - INV	20,693	-	-	-
010-048-4598	INDIRECT COST ALLOCATION	1,200,000	1,200,000	1,200,000	1,200,000

**Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14**

Acct No	Operating Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
035-048-4467	FLEET PROCEEDS	7,005	-	19,758	19,758
040-048-4463	LPL FINANCIAL DEP FOR SERVICES	-	-	7,000	7,000
040-048-4471	STATE FIRE INSURANCE PREMIUM	7	-	7	7
040-048-4595	UNREALIZED GAIN/LOSS	(22,734)	-	-	-
041-048-4456	MISCELLANEOUS REVENUE	828	300	10	10
057-048-4476	CEMETERY MAINTENANCE	9,410	12,000	9,000	9,000
070-048-4462	ADOPT - A - ROAD	664	-	332	332
070-048-4463	EXPENDITURE REIMBURSEMENT	13,763	4,000	-	-
070-048-4464	IGA SIGNS REIMBURSEMENT	11,149	5,000	8,000	8,000
125-048-4466	REIMBURSEMENT CLAIMS	295,907	25,000	25,000	25,000
125-048-4467	WORKER'S COMP REIMBURSEMENT	24,947	16,500	5,000	5,000
125-048-4468	PREMIUM DIVIDENDS/REBATES	12,901	-	65,402	65,402
180-048-4459	ESTRELLE MTN COMM COLLEGE	61,007	-	19,534	19,534
492-048-4815	DISTRICT ADMIN FEES	42,599	30,000	30,000	30,000
492-048-4835	DELINQ ATTORNEY FEES	2,700	500	500	500
493-048-4815	DISTRICT ADMIN FEES	1,165	300	300	300
550-048-4851	2006-SLID-001	13,049	19,455	19,455	19,455
550-048-4852	2006-SLID-007	16,209	17,303	17,303	17,303
550-048-4853	SLID 1	20,877	21,368	21,368	21,368
550-048-4854	2006-SLID-008	178	7,774	7,774	7,774
550-048-4855	2006-SLID-011	33,420	33,489	33,489	33,489
550-048-4857	2006-SLID-015	9,242	15,989	15,989	15,989
550-048-4858	2006-SLID-016	10,206	17,924	17,924	17,924
550-048-4859	2006-SLID-017	10,550	12,683	12,683	12,683
550-048-4860	2006-SLID-019	225	10,556	10,556	10,556
550-048-4862	2007-SLID-001	1,983	2,155	2,155	2,155
550-048-4863	2007-SLID-002	3,648	3,201	3,201	3,201
550-048-4865	2006-SLID-009	9,107	9,107	9,107	9,107
550-048-4870	2006-SLID-003	28,278	35,917	35,917	35,917
550-048-4871	2007-SLID-010	10,697	13,018	13,018	13,018
550-048-4874	2007-SLID-013	9,579	12,001	12,001	12,001
701-048-4760	PRINCIPAL	209,331	335,000	335,000	335,000
701-048-4761	INTEREST DEBT	75,875	103,000	103,000	103,000
701-048-4762	PREPAYMENT	71,198	-	-	-
703-048-4760	#1 PRINCIPAL	73,874	85,000	85,000	85,000
703-048-4761	INTEREST DEBT	81,399	150,000	150,000	150,000
703-048-4762	PREPAYMENT	411,362	-	-	-
	<b>All Other Operating Revenues</b>	<b>3,135,226</b>	<b>2,368,540</b>	<b>2,479,731</b>	<b>2,479,731</b>
	<b>Operating Revenues</b>	<b>55,736,945</b>	<b>53,977,918</b>	<b>58,935,159</b>	<b>61,442,290</b>

**Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14**

Acct No	Capital Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
010-040-4001	LOCAL SALES TAX - Construction	2,931,187	2,600,000	3,000,000	3,000,000
010-043-4113	BUILDING PERMIT FEES	2,107,671	1,000,000	3,000,000	3,000,000
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	800,000	600,000	600,000	400,000
	<b>GF Non-recurring Revenues</b>	<b>5,838,858</b>	<b>4,200,000</b>	<b>6,600,000</b>	<b>6,400,000</b>
010-047-4408	COUNTER DRUG/TERRORISM DRMO	-	-	5,090	-
010-048-4450	DEV CONTRIBUTION TO CAPITAL	-	-	650,000	-
032-041-4054	STATE OF ARIZONA CONTRIBUTION	5,498	-	1,081	-
033-041-4054	JCEF REVENUE	9,349	37,052	4,079	-
034-041-4057	ENHANCEMENT FEE	30,493	16,500	16,734	-
035-041-4055	PROJECT FUNDING AWARDS	899,497	1,925,447	200,368	1,100,500
042-047-4375	MCDOT REIMB VALENCIA STREET	114,371	100,000	30,000	-
042-047-4377	ADOT IGA SR85 / LOWER BUCKEYE	28,600	-	-	-
042-047-4392	TOHONO O'DHAM GRANT	-	-	13,936	-
043-047-4366	CDBG GRANT CONTRIBUTION STATE	-	556,764	73,513	1,115,583
043-047-4399	G & G BOND SETTLEMENT	170,105	-	-	-
046-048-4071	SPECIAL DISTRICT REVENUE	-	20,000,000	-	20,000,000
046-048-4458	SUNDANCE PARCEL 48, 7, 10 ,45C	370,000	-	143,100	-
051-047-4366	STATE GRANTS	12,660	123,750	-	6,765
051-047-4367	FEDERAL GRANTS	487,931	4,711,731	-	194,265
057-048-4475	CEMETERY CAPITAL IMPROVEMENTS	11,295	10,600	3,220	3,000
059-046-4356	INTEREST INCOME	251	150	150	150
059-048-4480	WATER RECHARGE IMP. FUND	1,500	1,000	1,000	1,000
061-047-4414	WIFA LOAN/GRANT PROCEEDS	-	-	-	15,600,000
066-046-4356	INTEREST INCOME	189	100	200	200
070-047-4366	MAG SWEEPER GRANT	-	-	-	-
071-046-4356	INT INCOME-IMPROVEMENT FUNDS	1,580	-	1,200	-
071-047-4377	DEV CON BLUE HILLS	-	-	8,858	-
071-047-4378	DEVELOPER CONTRIBUTION	-	-	6,097	-
071-048-4460	MARICOPA COUNTY IGA	-	-	350,000	-
073-047-4380	MCNNET (MARC CNT SHER OFFICE)	5,548	16,000	2,500	-
073-047-4382	COPS-BVP-(VESTS)	5,719	20,000	1,858	11,600
073-047-4392	TOHONO O'DHAM GRANT	-	31,000	31,000	-
073-047-4399	UNSP COMP GRANTS	-	719,000	-	300,000
073-047-4405	OTHER POLICE GRANTS	1,658	10,000	-	-
073-047-4409	PD CLICK OR TICKET GRANT	5,000	6,000	-	6,000
073-047-4412	RECOVERY ACT (GOER)	36,880	-	-	-
073-047-4414	FIRST THINGS FIRTS GRANT	143,101	500,000	-	-
073-047-4415	HOMELAND SECURITY INITIATIVES	60,635	10,000	288	70,000
075-047-4383	GOHS GRANT	44,377	-	-	-
075-047-4396	UASI	-	-	31,448	35,000
075-047-4399	UNSPECIFIED GRANTS	9,196	-	-	416,821

**Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14**

Acct No	Capital Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
075-047-4412	RECOVERY ACT (GOER)	(35,000)	-	-	-
076-047-4369	AZ SPORTS/TOURISM GRANT	2,000	-	174,170	-
076-047-4399	UNIDENTIFIED GRANTS	-	818,000	-	400,000
100-046-4356	INTEREST INCOME	2,776	-	1,500	1,500
100-048-4485	IMPACT FEES	383,709	-	-	-
101-046-4356	INTEREST INCOME	798	-	650	650
101-048-4485	IMPACT FEES	108,070	-	-	-
102-046-4356	INTEREST INCOME	75	-	1	1
102-048-4485	IMPACT FEES	103,668	-	-	-
103-046-4356	INTEREST INCOME	900	-	700	700
103-048-4485	IMPACT FEES	106,946	-	-	-
104-046-4356	INTEREST INCOME	1,445	-	1,000	1,000
104-048-4485	IMPACT FEES	65,229	-	-	-
105-043-4485	WATER IMPACT FEES ZONE 3	11,307	-	-	-
105-043-4489	WATER RESOURCE DEV FEE ZONE 3	3,680	-	-	-
105-046-4356	INTEREST INCOME	1,956	-	1,200	1,200
105-047-4336	GRANT FUNDING	-	6,000,000	-	-
106-041-4488	RECLAIMED WATER DEV FEE ZONE 1	8,128	-	-	-
106-043-4485	WASTE WATER IMPACT FEES ZONE 3	10,782	-	-	-
106-043-4488	RECLAIMED WATER DEV FEE ZONE 3	8,194	-	-	-
106-046-4356	INTEREST INCOME	4,817	-	4,000	4,000
107-046-4356	INTEREST INCOME	1,264	-	900	900
107-048-4485	IMPACT FEES	237,956	-	-	-
107-048-4486	IMPACT FEES-SUNDANCE	5,298	-	-	-
121-046-4356	INTEREST INCOME	197	100	500	500
121-048-4456	MISCELLANEOUS	-	-	28,233	-
121-048-4467	FLEET PROCEEDS & FEES	15,647	15,000	3,906	4,000
160-046-4356	INTEREST INCOME	299	-	125	125
160-048-4485	IMPACT FEES	300,539	200,000	220,000	220,000
161-046-4356	INTEREST INCOME	4	-	20	20
161-048-4485	IMPACT FEES	44,715	200,000	33,000	33,000
162-046-4356	INTEREST INCOME	3	-	5	5
162-048-4485	IMPACT FEES	157,333	140,000	120,000	120,000
163-046-4356	INTEREST INCOME	34	-	160	160
163-048-4485	IMPACT FEES	366,273	200,000	300,000	300,000
164-046-4356	INTEREST INCOME	11	-	60	60
164-048-4485	IMPACT FEES	117,726	200,000	105,000	105,000
165-041-4485	WATER IMPACT FEES ZONE 1	8,487	-	-	-
165-041-4489	WATER RESOURCE DEV FEE ZONE 1	740	-	-	-
165-043-4485	WATER IMPACT FEES ZONE 3	56,916	-	6,000	6,000
165-043-4489	WATER RESOURCE DEV FEE ZONE 3	5,170	50,000	3,500	3,500
165-046-4356	INTEREST INCOME	6	-	25	25

**Town Of Buckeye  
Schedule Of Revenues  
For FY 13-14**

Acct No	Capital Revenues	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
165-048-4485	IMPACT FEES	-	-	-	-
166-041-4485	WASTE WATER IMPACT FEES ZONE 1	20,210	50,000	54,000	54,000
166-041-4488	RECLAIMED WATER DEV FEE ZONE 1	16,454	-	12,000	12,000
166-043-4485	WASTE WATER IMPACT FEES ZONE 3	53,910	-	6,000	6,000
166-043-4488	RECLAIMED WATER DEV FEE ZONE 3	10,871	-	3,000	3,000
166-046-4356	INTEREST INCOME	9	-	40	40
610-047-4410	WENTWORTH PROJECT	-	3,300,000	-	-
610-048-4460	MARICOPA COUNTY IGA	-	-	384,000	
615-047-4376	DEVELOPER CONTRIBUTIONS	-	-	174,975	
615-048-4469	QT DEVELOPER REPAYMENT	1,350,000	-	-	-
625-047-4385	ENERGY EFFICIENCY GRANT	146,057	-	-	-
625-048-4456	MISCELLANEOUS	12,000	-	-	-
630-047-4366	LSTA GRANT	-	-	-	20,000
630-048-4456	MISCELLANEOUS	4,538	45,000	188,501	65,000
640-048-4468	SKY WASH REIMBURSEMENT	-	-	11,590	-
640-048-4469	ADOT/FDC REIMBURSEMENT	86,642	-	-	-
670-047-4366	GRANT CONTRIBUTION	2,708,529	-	(60,246)	-
670-047-4367	FCDMC REIMBURSEMENT	25,935	-	-	-
672-047-4366	GRANT CONTRIBUTION - ARRA	3,138,151	-	-	-
672-047-4378	DEVELOPER CONTRIBUTION	-	-	-	5,500,000
704-048-4701	BOND PROCEEDS	-	2,750,000	-	-
	<b>Capital Revenues</b>	<b>12,136,838</b>	<b>42,763,194</b>	<b>3,354,234</b>	<b>45,723,270</b>
	<b>Total Revenues</b>	<b>73,712,641</b>	<b>100,941,112</b>	<b>68,889,393</b>	<b>113,565,560</b>

**Town Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 13-14**

Fund No.	Fund	Revenues	Expenditures	Revenues	Plus	Est.	Equals Est. Net Available
		Budget FY 13-14	Budget FY 13-14	Less Expenditures	Transfers	7/1/2013 Beginning Balance	
10	General	44,069,656	56,249,701	(12,180,045)	(8,442,051)	20,622,096	-
32	Fill The Gap	-	21,029	(21,029)	-	21,029	-
33	JCEF	-	27,624	(27,624)	-	27,624	-
34	Court Special Fund	-	37,284	(37,284)	-	37,284	-
35	RICO	1,120,258	1,220,540	(100,282)	-	100,282	-
37	VALUE Kids	-	3,377	(3,377)	-	3,377	-
38	Buckeye Explorer	-	10,311	(10,311)	-	10,311	-
40	Volunteer Firemen's	7,007	264,997	(257,990)	-	257,990	-
41	BYB Fund	10	3,613	(3,603)	3,400	203	-
42	MAG/ADOT Proj	-	50,000	(50,000)	50,000	-	-
43	CDBG	1,115,583	1,405,599	(290,016)	290,016	-	-
45	Towing/Impound	192,684	263,868	(71,184)	-	71,184	-
46	Special Districts	20,000,000	20,513,100	(513,100)	-	513,100	-
50	Airport Opns	231,025	310,317	(79,292)	5,770	73,522	-
51	Airport Improv	201,030	819,576	(618,546)	544,230	74,316	-
54	Solid Waste	4,442,095	5,128,204	(686,109)	-	686,109	-
57	Cemetery	12,100	220,197	(208,097)	-	208,097	-
59	Sundance Wtr Rechg	1,150	5,660,000	(5,658,850)	5,658,850	-	-
60	Sewer	4,831,200	7,837,979	(3,006,779)	-	3,006,779	-
61	Water	25,116,000	31,805,094	(6,689,094)	(5,846,866)	12,535,959	-
66	APS/SRP Mitigation	200	122,410	(122,210)	-	122,210	-
70	HURF	2,889,818	3,601,510	(711,692)	(102,000)	813,692	-
71	Streets Improv	-	4,338,908	(4,338,908)	-	4,338,908	-
73	Police Grants	658,803	743,623	(84,820)	-	84,820	-
74	Area Agency (AAA)	173,418	508,645	(335,227)	335,227	-	-
75	Fire Grants	527,071	540,091	(13,020)	-	13,020	-
76	Park Grants	443,650	526,962	(83,312)	-	83,312	-
100	Pks & Rec Impact Fees	1,500	3,277,592	(3,276,092)	-	3,276,092	-
101	Library Impact Fees	650	2,082,059	(2,081,409)	-	2,081,409	-
102	Police Impact Fees	1	1	-	-	-	-
103	Gen Govt Impact Fees	700	2,276,801	(2,276,101)	-	2,276,101	-
104	Streets Impact Fees	1,000	3,269,952	(3,268,952)	-	3,268,952	-
105	Wtr Sys Improv	1,200	4,959,225	(4,958,025)	-	4,958,025	-
106	Swr Improv	4,000	6,313,207	(6,309,207)	-	6,309,207	-
107	Fire Impact Fees	900	2,225,350	(2,224,450)	-	2,224,450	-
121	Replacement Reserve	4,500	3,135,371	(3,130,871)	933,000	2,197,871	-
122	Economic Development	-	2,811,309	(2,811,309)	2,811,309	-	-
125	Risk Mgt Retention	95,402	1,865,750	(1,770,348)	726,346	1,044,002	-
160	Impact Fees Parks & Rec	220,125	741,088	(520,963)	-	520,963	-
161	Impact Fees Library	33,020	110,759	(77,739)	-	77,739	-

**Town Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 13-14**

Fund No.	Fund	Revenues	Expenditures			Est.	Equals Est. Net Available
		Budget FY 13-14	Budget FY 13-14	Revenues Less Expenditures	Plus Transfers	7/1/2013 Beginning Balance	
162	Impact Fees Police	120,005	397,345	(277,340)	-	277,340	-
163	Impact Fees Fire	300,160	966,628	(666,468)	-	666,468	-
164	Impact Fees Streets	105,060	327,857	(222,797)	-	222,797	-
165	Impact Fees Water	9,525	90,369	(80,844)	-	80,844	-
166	Impact Fees Waste Water	75,040	251,534	(176,494)	-	176,494	-
180	Dwn Twn Revital	19,534	-	19,534	(19,534)	-	-
185	Heritage Park	3,000	84,110	(81,110)	-	81,110	-
190	GADA 2005A Infrastr	-	57,708	(57,708)	-	57,708	-
492	Miller Rd O&M	30,500	89,024	(58,524)	-	58,524	-
493	Jackrabbit Swr O&M	300	14,305	(14,005)	-	14,005	-
550	SLID Opns	248,680	344,334	(95,654)	-	95,654	-
610	Roadway Const	-	5,071,484	(5,071,484)	350,000	4,721,484	-
625	CIP Facilities	-	278,000	(278,000)	181,571	96,429	-
630	CIP Pks & Library	85,000	435,000	(350,000)	160,491	189,509	-
640	CIP Road Proj	-	1,010,644	(1,010,644)	577,241	433,403	-
641	Transit Programs	-	9,085	(9,085)	-	9,085	-
650	Auto & Tech	-	1,134,776	(1,134,776)	790,000	344,776	-
655	Tech Life Cycle	-	179,153	(179,153)	178,000	1,153	-
660	Non-Constr Improv Projects	-	815,000	(815,000)	815,000	-	-
672	CIP Fire	5,500,000	5,607,423	(107,423)	-	107,423	-
701	Miller Rd Debt	438,000	824,412	(386,412)	-	386,412	-
703	Jackrabbit Swr Debt	235,000	258,418	(23,418)	-	23,418	-
704	TOB Irrigation District	-	-	-	-	-	-
<b>Total</b>		<b>113,565,560</b>	<b>193,549,632</b>	<b>(79,984,072)</b>	<b>-</b>	<b>79,984,071</b>	<b>-</b>

Town Of Buckeye  
 Adopted Budget  
 For FY 13-14

Department/Fund	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/Equip. Under \$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/Services	CIP, Equip. One-time Expend	Reserves	Total
Manager	906,122	27,450	-	17,372	16,113	-	-	950	-	-	968,006
Non-departmental	-	3,081,200	180,525	704,523	-	8,000	15,200	417,050	100,000	-	4,506,498
Mayor & Council	379,310	-	-	26,979	87,516	-	-	285	-	-	494,090
Finance	781,532	88,825	-	8,193	9,548	-	-	8,170	-	-	896,267
Human Resources	738,104	28,850	-	13,096	3,047	-	-	2,660	50,000	-	835,756
Administrative Services	278,514	-	-	-	-	-	-	-	-	-	278,514
Police	11,101,498	395,650	55,350	845,460	130,985	-	-	483,395	650,000	-	13,662,338
Court	549,741	73,556	-	16,743	2,470	5,300	-	2,850	-	-	650,660
Fire	8,916,945	373,250	-	544,905	58,330	-	-	45,933	140,000	-	10,079,362
Recreation	731,227	118,205	8,625	109,373	2,622	-	-	-	-	-	970,052
Parks	439,325	6,460	73,150	92,805	2,309	-	-	-	93,300	-	707,350
Library	488,737	950	-	88,137	1,078	-	-	5,700	-	-	584,602
Community Services Admin	646,263	17,100	-	59,785	9,329	-	-	21,850	-	-	754,327
Fleet	464,082	-	-	258,492	10,526	-	-	-	30,000	-	763,100
Public Works Admin	410,522	164,900	-	18,757	4,570	-	-	2,043	-	-	600,791
Community Development	2,713,275	23,750	-	33,049	17,572	-	-	29,460	272,500	-	3,089,606
Economic Development	410,576	23,750	-	46,652	24,229	-	-	5,900	-	-	511,106
Information Technology	753,158	180,500	-	43,661	6,318	-	-	95	-	-	983,731
Building Safety	816,762	95,000	-	60,826	27,140	-	-	2,850	67,500	-	1,070,078
Clerk	315,432	10,950	-	32,748	2,784	-	-	1,995	-	-	363,908
Debt Service	-	-	-	-	1,064,057	-	-	-	-	-	1,064,057
Reserves/Contingency	-	-	-	-	-	-	-	-	-	12,415,502	12,415,502
Fill The Gap	-	-	-	3,800	-	-	-	-	-	17,229	21,029
JCEF	-	-	-	-	-	-	-	-	-	27,624	27,624
Court Special Fund	-	12,000	-	1,000	-	-	-	-	-	24,284	37,284
RICO	-	140,000	-	300,000	10,500	-	-	-	770,040	-	1,220,540
VALUE Kids	-	-	-	500	-	-	-	-	-	2,877	3,377
Buckeye Explorer	-	-	-	10,311	-	-	-	-	-	-	10,311
Volunteer Firemen's	-	-	-	3,700	-	-	-	-	-	261,297	264,997
Better-Your-Buckeye Fund	-	-	-	3,613	-	-	-	-	-	-	3,613
MAG/ADOT Proj	-	-	-	-	-	-	-	-	50,000	-	50,000
CDBG	-	-	-	-	-	-	-	-	1,405,599	-	1,405,599
Towing/Impound	-	-	-	101,000	-	-	-	-	-	162,868	263,868
Special Districts	-	-	-	-	-	-	-	-	-	20,513,100	20,513,100
Airport Operations	49,517	181,500	38,000	31,352	1,185	-	-	6,350	-	2,413	310,317
Airport Improvement	-	-	-	-	-	-	-	-	550,000	269,576	819,576

Town Of Buckeye  
 Adopted Budget  
 For FY 13-14

Department/Fund	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/Equip. Under \$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/Services	CIP, Equip. One-time Expend	Reserves	Total
Solid Waste	240,777	3,636,570	-	60,791	5,775	-	40,000	5,450	25,000	1,113,841	5,128,204
Cemetery	-	-	35,500	-	-	-	-	-	-	184,697	220,197
Sundance Water Recharge	-	160,000	-	-	-	-	-	-	5,500,000	-	5,660,000
Sewer	1,175,482	422,500	235,800	836,437	21,600	682,239	50,000	1,419,100	750,000	2,244,821	7,837,979
Water	3,080,054	320,000	1,114,200	1,432,302	16,900	1,299,851	110,000	820,100	22,958,000	653,687	31,805,094
APS/SRP Mitigation	-	-	-	-	-	-	-	-	-	122,410	122,410
HURF - Streets	1,337,671	89,786	220,000	1,444,447	6,025	179,805	-	1,000	-	322,776	3,601,510
Streets Improvement	-	-	-	-	-	-	-	-	-	4,338,908	4,338,908
Police Grants	217,203	-	-	-	-	-	-	50,000	476,420	-	743,623
Area Agency On Aging (AAA)	342,596	3,901	-	97,000	500	-	-	20,808	43,840	-	508,645
Fire Grants	-	-	-	-	-	-	-	-	540,091	-	540,091
Park Grants	-	-	-	-	-	-	-	-	-	526,962	526,962
Parks & Recreation Impact Fees	-	-	-	-	-	-	-	-	3,277,592	-	3,277,592
Library Impact Fees	-	-	-	-	-	-	-	-	-	2,082,059	2,082,059
Police Impact Fees	-	-	-	-	-	-	-	-	-	1	1
General Government Impact Fees	-	-	-	-	-	-	-	-	-	2,276,801	2,276,801
Streets Impact Fees	-	-	-	-	-	-	-	-	910,000	2,359,952	3,269,952
Water System Improvement	-	-	-	-	-	-	-	-	100,000	4,859,225	4,959,225
Sewer Improvement	-	-	-	-	-	-	-	-	2,000,000	4,313,207	6,313,207
Fire Impact Fees	-	-	-	-	-	215,019	-	-	-	2,010,331	2,225,350
Replacement Reserve	-	-	-	-	-	-	-	-	937,500	2,197,871	3,135,371
Economic Development	-	-	-	-	7,300	-	-	60,000	2,744,009	-	2,811,309
Risk Mgt Retention	-	-	-	999,500	1,750	-	-	75,000	-	789,500	1,865,750
Impact Fees Parks & Rec	-	-	-	-	-	-	-	-	-	741,088	741,088
Impact Fees Library	-	-	-	-	-	-	-	-	-	110,759	110,759
Impact Fees Police	-	-	-	-	-	-	-	-	-	397,345	397,345
Impact Fees Fire	-	-	-	-	-	-	-	-	-	966,628	966,628
Impact Fees Streets	-	-	-	-	-	-	-	-	-	327,857	327,857
Impact Fees Water	-	-	-	-	-	-	-	-	-	90,369	90,369
Impact Fees Waste Water	-	-	-	-	-	-	-	-	-	251,534	251,534
Heritage Park	-	-	-	-	-	-	-	-	84,110	-	84,110
GADA 2005A Infrastructure	-	-	-	-	-	-	-	-	57,708	-	57,708
Miller Road O&M	-	-	-	44,000	-	10,800	-	-	-	34,224	89,024
Jackrabbit Sewer O&M	-	-	-	6,305	-	8,000	-	-	-	-	14,305
SLID Operations	-	8,000	-	249,398	-	-	-	-	-	86,936	344,334
Roadway Const	-	-	-	-	-	25,000	-	-	2,960,242	2,086,242	5,071,484

Town Of Buckeye  
 Adopted Budget  
 For FY 13-14

Department/Fund	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/Equip. Under \$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/Services	CIP, Equip. One-time Expend	Reserves	Total
CIP Facilities	-	-	-	-	-	-	-	-	278,000	-	278,000
CIP Parks & Library	-	-	-	-	-	-	-	-	435,000	-	435,000
CIP Road Proj	-	-	-	-	-	-	-	-	577,241	433,403	1,010,644
Transit Programs	-	-	-	-	-	-	-	-	-	9,085	9,085
Automation & Technology	-	-	-	-	-	-	-	-	1,134,776	-	1,134,776
Technology Life Cycle	-	-	-	-	-	-	-	-	179,153	-	179,153
Non-Construction Improvement Projects	-	-	-	-	-	-	-	-	815,000	-	815,000
CIP Fire	-	-	-	-	-	-	-	-	5,500,000	107,423	5,607,423
Miller Road Debt	-	-	-	-	-	548,000	-	-	-	276,412	824,412
Jackrabbit Sewer Debt	-	-	-	-	-	212,000	-	-	-	46,418	258,418
<b>Total Expenditures</b>	<b>38,284,425</b>	<b>9,684,603</b>	<b>1,961,150</b>	<b>8,647,007</b>	<b>488,019</b>	<b>4,258,071</b>	<b>215,200</b>	<b>3,488,993</b>	<b>56,462,621</b>	<b>70,059,542</b>	<b>193,549,632</b>
Percent Of Total	19.78%	5.00%	1.01%	4.47%	0.25%	2.20%	0.11%	1.80%	29.17%	36.20%	100.00%

**Town Of Buckeye  
Adopted Budget  
For FY 13-14**

Programs/Departments/Funds	Revised FY 12-13	Budget FY 13-14	\$ Change	% Change	% Of Total
Administrative Services	259,266	278,514	19,248	7.42%	0.14%
Better Your Buckeye Fund	2,938	3,613	675	-	0.00%
Clerk	240,802	363,908	123,106	51.12%	0.19%
Finance	1,033,376	896,267	(137,109)	-13.27%	0.46%
Human Resources	576,291	785,756	209,465	36.35%	0.41%
Information Technology	855,520	983,731	128,211	14.99%	0.51%
Manager	334,077	968,006	633,929	189.76%	0.50%
Mayor & Council	331,246	494,090	162,844	49.16%	0.26%
Town Attorney	750,000	900,000	150,000	20.00%	0.46%
<b>Administration</b>	<b>4,383,516</b>	<b>5,673,885</b>	<b>1,290,369</b>	<b>29.44%</b>	<b>2.93%</b>

Buckeye Explorer	10,311	10,311	-	0.00%	0.01%
Court Special Fund	24,015	13,000	(11,015)	-	0.01%
Cemetery	4,700	35,500	30,800	655.32%	0.02%
Fill The Gap	3,800	3,800	-	0.00%	0.00%
Fire	8,672,734	9,939,362	1,266,628	14.60%	5.14%
JCEF	1,000	-	(1,000)	-100.00%	0.00%
Magistrate	587,122	645,360	58,238	9.92%	0.33%
Police	11,045,940	13,012,338	1,966,398	17.80%	6.72%
Police Grants	418,085	267,203	(150,882)	-36.09%	0.14%
RICO	330,000	450,500	120,500	36.52%	0.23%
Towing/Impound	100,400	101,000	600	0.60%	0.05%
Town Prosecutor	120,000	120,000	-	0.00%	0.06%
Volunteer Firemen's Fund	3,700	3,700	-	0.00%	0.00%
<b>Public Safety</b>	<b>21,321,807</b>	<b>24,602,074</b>	<b>3,280,267</b>	<b>15.38%</b>	<b>12.71%</b>

Area Agency On Aging	485,816	464,805	(21,011)	-4.32%	0.24%
Community Action Program	113,074	-	(113,074)	-100.00%	0.00%
Community Services Admin	469,552	754,327	284,775	60.65%	0.39%
Recreation	1,008,258	970,052	(38,206)	-3.79%	0.50%
Parks	426,747	614,050	187,303	43.89%	0.32%
Library	508,120	584,602	76,482	15.05%	0.30%
VALUE Kids	500	500	-	0.00%	0.00%
<b>Community Services</b>	<b>3,012,067</b>	<b>3,388,336</b>	<b>376,269</b>	<b>12.49%</b>	<b>1.75%</b>

**Town Of Buckeye  
Adopted Budget  
For FY 13-14**

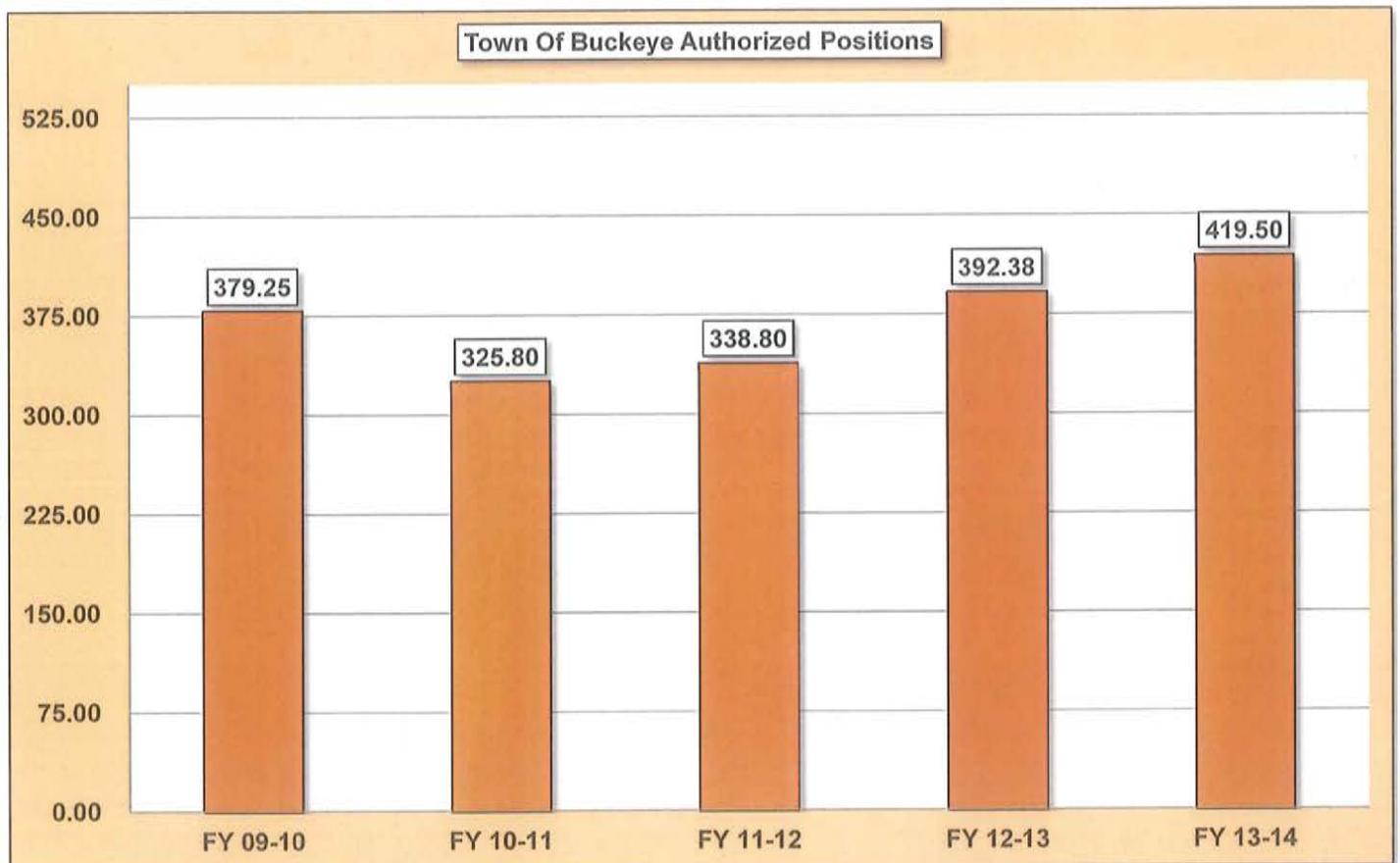
Programs/Departments/Funds	Revised FY 12-13	Budget FY 13-14	\$ Change	% Change	% Of Total
Airport Operations	258,925	307,904	48,979	18.92%	0.16%
Vehicle Maintenance	665,946	733,100	67,154	10.08%	0.38%
HURF - Streets	2,246,805	3,098,929	852,124	37.93%	1.60%
Public Works Administration	545,828	600,791	54,963	10.07%	0.31%
Sewer	4,827,190	4,160,919	(666,271)	-13.80%	2.15%
Miller Road O&M	-	44,000	44,000	-	0.02%
Jackrabbit Sewer O&M	30,488	6,305	(24,183)	-79.32%	0.00%
SLIDS	239,940	257,398	17,458	7.28%	0.13%
Solid Waste	3,033,822	3,989,363	955,541	31.50%	2.06%
Sundance Water Recharge	166,500	160,000	(6,500)	-3.90%	0.08%
Water	6,111,546	6,893,556	782,010	12.80%	3.56%
<b>Public Works</b>	<b>18,126,990</b>	<b>20,252,265</b>	<b>2,125,275</b>	<b>11.72%</b>	<b>10.46%</b>
Building Safety	839,659	1,002,578	162,919	19.40%	0.52%
Community Development	790,631	2,817,106	2,026,475	256.31%	1.46%
Town Engineer	843,000	843,000	-	0.00%	0.44%
Reimburse. Engineering Fees	396,000	95,000	(301,000)	-76.01%	0.05%
3% Construction Expense	225,000	199,500	(25,500)	-11.33%	0.10%
Economic Development	279,919	511,106	231,187	82.59%	0.26%
Economic Development Fund	75,300	67,300	(8,000)	-10.62%	0.03%
<b>Community Development</b>	<b>3,449,509</b>	<b>5,535,590</b>	<b>2,086,081</b>	<b>60.47%</b>	<b>2.86%</b>
Debt Service	3,742,876	4,258,071	515,195	13.76%	2.20%
Risk Management	789,500	1,076,250	286,750	36.32%	0.56%
Non-departmental	2,379,944	2,240,998	(138,946)	-5.84%	1.16%
<b>Non-departmental</b>	<b>6,912,320</b>	<b>7,575,319</b>	<b>662,999</b>	<b>9.59%</b>	<b>3.91%</b>
<b>Contingency/ Reserves</b>	<b>62,659,034</b>	<b>70,059,542</b>	<b>7,400,508</b>	<b>11.81%</b>	<b>36.20%</b>
<b>CIP, Equip, &amp; One-time Expend</b>	<b>63,063,749</b>	<b>56,462,621</b>	<b>(6,601,128)</b>	<b>-10.47%</b>	<b>29.17%</b>
<b>Total</b>	<b>182,928,992</b>	<b>193,549,632</b>	<b>10,620,640</b>	<b>5.81%</b>	<b>100.00%</b>

**Town Of Buckeye  
Authorized Positions**

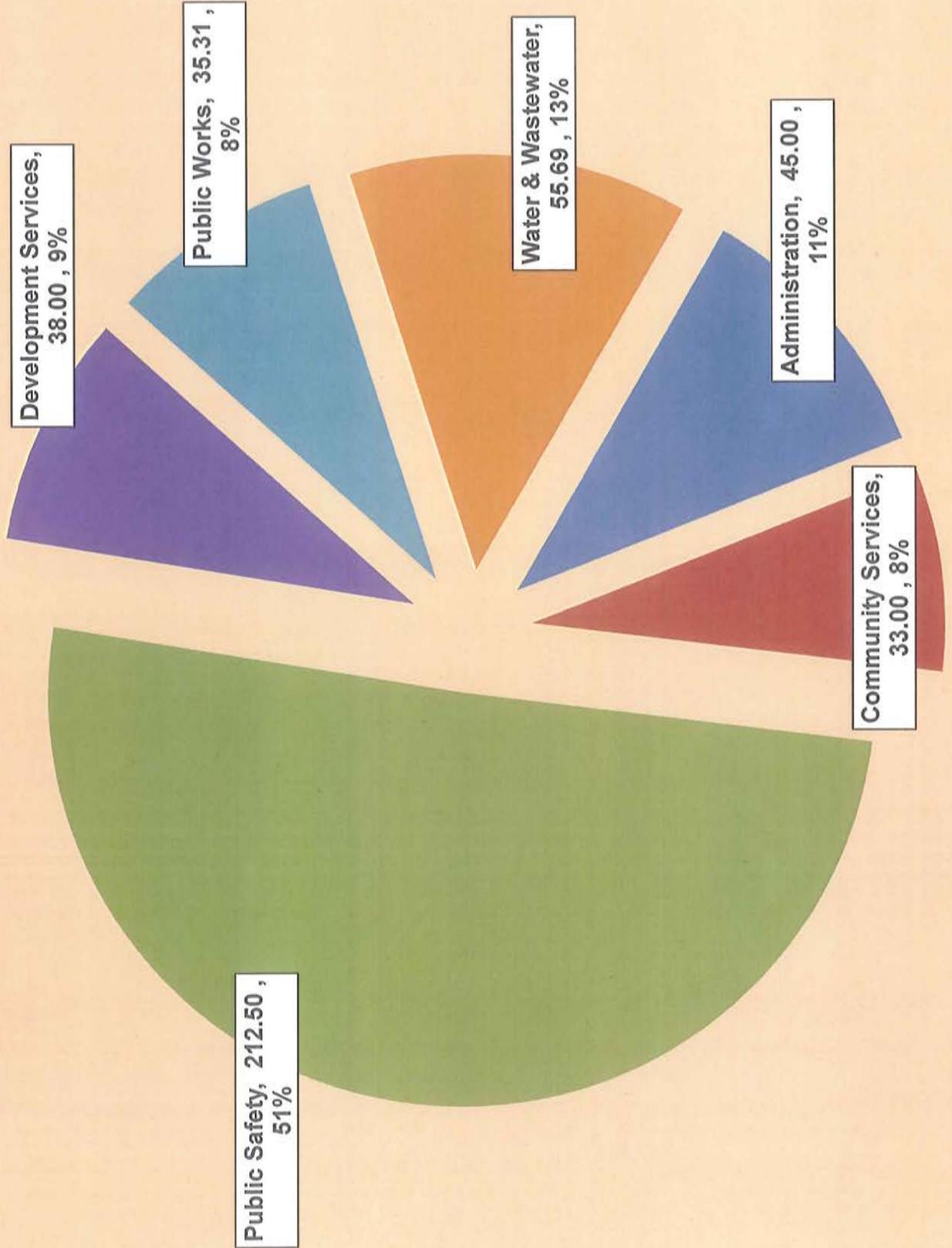
Program/Department	FY 09-10	FY 10-11	FY 11-12	Revised FY 12-13	FY 13-14	% Of Total
<b>Administration</b>	<b>45.50</b>	<b>30.50</b>	<b>34.00</b>	<b>36.00</b>	<b>45.00</b>	<b>10.73%</b>
Mayor & Council	1.00	1.00	1.00	1.00	2.00	0.48%
Economic Development	-	1.00	3.00	3.00	5.00	1.19%
Manager	9.00	2.00	2.00	2.00	8.00	1.91%
Administrative Services	-	1.00	2.00	2.00	2.00	0.48%
Clerk	4.00	3.00	3.00	3.00	4.00	0.95%
Finance	18.00	11.00	11.00	11.00	8.00	1.91%
Human Resources	7.50	5.50	6.00	6.00	8.00	1.91%
Information Technology	6.00	6.00	6.00	8.00	8.00	1.91%
<b>Community Services</b>	<b>46.25</b>	<b>32.00</b>	<b>34.00</b>	<b>34.88</b>	<b>33.00</b>	<b>7.87%</b>
Community Services Admin	5.50	3.00	3.60	4.80	5.80	1.38%
Library	7.00	8.00	8.00	8.88	8.00	1.91%
Parks & Recreation	-	-	-	-	-	0.00%
Parks	11.00	4.50	6.50	6.50	6.00	1.43%
Recreation	8.50	6.50	5.50	7.50	6.00	1.43%
Neighborhood & Family Services	7.25	-	-	-	-	0.00%
Cemetery	-	-	-	-	-	0.00%
Senior Programs	6.00	7.00	6.65	7.20	7.20	1.72%
Community Assistance Program	1.00	3.00	3.75	-	-	0.00%
<b>Public Safety</b>	<b>188.00</b>	<b>184.50</b>	<b>186.50</b>	<b>206.50</b>	<b>212.50</b>	<b>50.66%</b>
Fire	87.00	83.00	83.00	88.00	89.00	21.22%
Magistrate Court	6.50	6.50	6.50	6.50	6.50	1.55%
Police	94.50	95.00	97.00	112.00	117.00	27.89%
<b>Development Services</b>	<b>26.00</b>	<b>14.80</b>	<b>16.30</b>	<b>33.00</b>	<b>38.00</b>	<b>9.06%</b>
Community Development	12.00	6.50	8.00	22.00	27.00	6.44%
Building Safety	14.00	8.30	8.30	11.00	11.00	2.62%

**Town Of Buckeye  
Authorized Positions**

Program/Department	FY 09-10	FY 10-11	FY 11-12	Revised FY 12-13	FY 13-14	% Of Total
<b>Public Works</b>	<b>37.40</b>	<b>27.31</b>	<b>27.31</b>	<b>34.31</b>	<b>35.31</b>	<b>8.42%</b>
Public Works Administration	2.00	1.50	1.25	2.25	2.25	0.54%
Facility Maintenance	8.00	2.00	2.00	3.00	3.00	0.72%
Vehicle Maintenance	8.00	5.00	5.00	6.00	6.00	1.43%
Solid Waste Enterprise	2.40	3.31	3.31	3.31	3.31	0.79%
Airport Enterprise	2.00	0.50	0.25	0.25	0.25	0.06%
Streets	15.00	15.00	15.50	19.50	20.50	4.89%
<b>Water &amp; Wastewater</b>	<b>36.10</b>	<b>36.69</b>	<b>40.69</b>	<b>47.69</b>	<b>55.69</b>	<b>13.28%</b>
<b>Total</b>	<b>379.25</b>	<b>325.80</b>	<b>338.80</b>	<b>392.38</b>	<b>419.50</b>	<b>100.00%</b>



**Town Of Buckeye FY 13-14 Authorized Positions - 419.50**



Town Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 13-14

Dept/ Fund	Acct No	Department/Fund	CIP, Equip. One-time Expend	Budget FY 13-14	% Of Total
51	010-051-1160	CLASS & COMPENSATION STUDY	100,000		
<b>51 Total</b>		<b>Non-departmental</b>	<b>100,000</b>	<b>100,000</b>	<b>0.18%</b>
55	010-055-1198	OTHER PROFESSIONAL FEES	50,000		
<b>55 Total</b>		<b>Human Resources</b>	<b>50,000</b>	<b>50,000</b>	<b>0.09%</b>
60	010-060-2011	CAPITAL OUTLAY	650,000		
<b>60 Total</b>		<b>Police</b>	<b>650,000</b>	<b>650,000</b>	<b>1.15%</b>
62	010-062-2011	CAPITAL OUTLAY/IMPROVEMENT	140,000		
<b>62 Total</b>		<b>Fire</b>	<b>140,000</b>	<b>140,000</b>	<b>0.25%</b>
70	010-070-2011	CAPITAL OUTLAY	93,300		
<b>70 Total</b>		<b>Parks</b>	<b>93,300</b>	<b>93,300</b>	<b>0.17%</b>
74	010-074-2011	Capital Outlay	30,000		
<b>74 Total</b>		<b>Fleet</b>	<b>30,000</b>	<b>30,000</b>	<b>0.05%</b>
80	010-080-2002	Software: Digital Plan Review	250,000		
80	010-080-2011	CAPITAL OUTLAY	22,500		
<b>80 Total</b>		<b>Community Development</b>	<b>272,500</b>	<b>272,500</b>	<b>0.48%</b>
84	010-084-2011	CAPITAL OUTLAY	67,500		
<b>84 Total</b>		<b>Building Safety</b>	<b>67,500</b>	<b>67,500</b>	<b>0.12%</b>
035	035-050-2090	CAPITAL OUTLAY RICO	770,040		
<b>035 Total</b>		<b>RICO</b>	<b>770,040</b>	<b>770,040</b>	<b>1.36%</b>
042	042-050-2056	TIP 7TH STR/EASON PEDESTRIAN	50,000		
<b>042 Total</b>		<b>MAG/ADOT Proj</b>	<b>50,000</b>	<b>50,000</b>	<b>0.09%</b>
043	043-050-2098	Phase II 4th Ave Pedes Construction	224,742		
043	043-050-2099	PHASE II 4TH AVE PEDES DES/ENG	15,000		
043	043-050-2100	Phase III 3rd Ave Construction	285,560		
043	043-050-2101	PHASE III 3RDAVE DES/EN DG1201	50,000		
043	043-050-2102	Historic Waterline Rehab Construction	642,281		
043	043-050-2103	Historic Waterline Rehab Des/Eng	188,016		
<b>043 Total</b>		<b>CDBG</b>	<b>1,405,599</b>	<b>1,405,599</b>	<b>2.49%</b>
051	051-050-1106	ENV ASSMNT FIRE SUPPRESSION SYS	200,000		
051	051-050-1107	DESIGN FIRE SUPPRESSION SYS	350,000		
<b>051 Total</b>		<b>Airport Improvement</b>	<b>550,000</b>	<b>550,000</b>	<b>0.97%</b>
054	054-050-2011	CAPITAL OUTLAY	25,000		
<b>054 Total</b>		<b>Solid Waste</b>	<b>25,000</b>	<b>25,000</b>	<b>0.04%</b>
059	059-050-2156	DWNTWN TO SUNDANCE 16 WTRLINE"	5,500,000		
<b>059 Total</b>		<b>Sundance Water Recharge</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>9.74%</b>
060	060-050-2173	Miller Rd Sewer line	750,000		
<b>060 Total</b>		<b>Sewer</b>	<b>750,000</b>	<b>750,000</b>	<b>1.33%</b>

Town Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 13-14

Dept/ Fund	Acct No	Department/Fund	CIP, Equip. One-time Expend	Budget FY 13-14	% Of Total
061	061-050-2155	BWCDD INITIAL CONNECTIONS	1,453,000		
061	061-050-2011	CAPITAL OUTLAY	105,000		
061	061-050-2166	Waterline north on Palo Verde	1,200,000		
061	061-050-2167	Waterline/Hopeville and Airport 2 to system	3,300,000		
061	061-050-2169	Gin property storage tank - 5 acre acquisition	100,000		
061	061-050-2171	Waterline and tank at Baseline x Bruner	1,100,000		
061	061-050-2154	Airport Well #2	4,500,000		
061	061-050-2160	HOPEVILLE WATER ACQUISITION	1,100,000		
061	061-050-2165	MC 85 WATER LINE EXTENSION	1,600,000		
061	061-050-2165	Reclaimed Water Project	4,500,000		
061	061-050-2165	Securing RID Water	4,000,000		
<b>061 Total</b>		<b>Water</b>	<b>22,958,000</b>	<b>22,958,000</b>	<b>40.66%</b>
073	073-050-1920	HOMELAND SECURITY GRANT	70,000		
073	073-050-1527	COPS- BVP GRANT	11,600		
073	073-050-1995	UNSPECIFIED COMP GRANTS	384,820		
073	073-050-2031	GOHS - DUI EQUIPMENT	10,000		
<b>073 Total</b>		<b>Police Grants</b>	<b>476,420</b>	<b>476,420</b>	<b>0.84%</b>
074	074-050-1605	SPACE	31,000		
074	074-050-2011	CAPITAL OUTLAY	12,840		
<b>074 Total</b>		<b>Area Agency On Aging (AAA)</b>	<b>43,840</b>	<b>43,840</b>	<b>0.08%</b>
075	075-050-1965	NUCLEAR EMERG. MGMT	75,000		
075	075-050-1995	UNSPECIFIED COMPETITIVE GRANTS	430,091		
075	075-050-2118	USAI HAZ-MAT VEH EQUIPMENT	35,000		
<b>075 Total</b>		<b>Fire Grants</b>	<b>540,091</b>	<b>540,091</b>	<b>0.96%</b>
100	100-050-2008	BUCKEYE SKYLINE REGIONAL PARK	1,955,092		
100	100-050-2096	BUCKEYE TOWN LAKE	1,322,500		
<b>100 Total</b>		<b>Parks &amp; Recreation Impact Fees</b>	<b>3,277,592</b>	<b>3,277,592</b>	<b>5.80%</b>
104	104-050-2011	CAPITAL OUTLAY EQUIP	360,000		
104	104-050-2020	I-10 MILLER RD/INTERCHANGE REP	400,000		
104	104-050-2104	I-10 MILLER RD/INTERCHANGE IMPROV	150,000		
<b>104 Total</b>		<b>Streets Impact Fees</b>	<b>910,000</b>	<b>910,000</b>	<b>1.61%</b>
105	105-050-1197	CONTR SVC BUCKEYE WTR PARTNERS	100,000		
<b>105 Total</b>		<b>Water System Improvement</b>	<b>100,000</b>	<b>100,000</b>	<b>0.18%</b>
106	106-050-1199	Beloat Plant Expan. Design/Engineering Plans	2,000,000		
<b>106 Total</b>		<b>Sewer Improvement</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>3.54%</b>
121	121-050-1607	FLEET RESERVE	933,000		
121	121-050-2011	NEW VEHICLE & EQUIP PURCHASE	4,500		
<b>121 Total</b>		<b>Replacement Reserve</b>	<b>937,500</b>	<b>937,500</b>	<b>1.66%</b>

Town Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 13-14

Dept/ Fund	Acct No	Department/Fund	CIP, Equip. One-time Expend	Budget FY 13-14	% Of Total
122	122-050-1113	CONTRSVCS - REVITALIZATION	625,000		
122	122-050-1115	CONTRACT MAIN STREET COALITION	59,400		
122	122-050-1116	CONTRACTUAL SVC - ECO DEV	1,939,509		
122	122-050-1117	CONTRACTUAL SVC - IO INC	100,000		
122	122-050-1199	INDUSTRIAL SITE DEV REQUIREMEN	10,000		
122	122-050-1625	PROGRAM SUPPLIES/EQUIP	10,000		
122	122-050-1978	POSTAGE AND FREIGHT	100		
<b>122 Total</b>		<b>Economic Development</b>	<b>2,744,009</b>	<b>2,744,009</b>	<b>4.86%</b>
185	185-050-1625	PROGRAM SUPPLIES	84,110		
<b>185 Total</b>		<b>Heritage Park</b>	<b>84,110</b>	<b>84,110</b>	<b>0.15%</b>
190	190-050-1399	TOWN HALL GROUND IMPROVEMENTS	57,708		
<b>190 Total</b>		<b>GADA 2005A Infrastructure</b>	<b>57,708</b>	<b>57,708</b>	<b>0.10%</b>
610	610-050-1236	ENG FEES SPECIAL PROJECTS	347,242		
610	610-050-1128	DUCT BANK UNDER CANAL MILLER	70,000		
610	610-050-1947	MARICOPA CO IGA-ROW ANNEX	793,000		
610	610-050-2065	WENTWORTH PROJECT	1,400,000		
610	610-050-2123	247th Ave Project	350,000		
<b>610 Total</b>		<b>Roadway Const</b>	<b>2,960,242</b>	<b>2,960,242</b>	<b>5.24%</b>
625	625-050-2030	Expand Fleet Service Bays	78,000		
625	625-050-2030	Fire Protection System For Fleet	150,000		
625	625-050-2030	Upgrade Fleet Electrical System For Fleet	22,000		
625	625-050-2030	Expand Office/Break Room For Fleet	10,000		
625	625-050-2109	Upgrade FS 702 Fueling to Electronic Control	18,000		
<b>625 Total</b>		<b>CIP Facilities</b>	<b>278,000</b>	<b>278,000</b>	<b>0.49%</b>
630	630-050-1625	PROGRAM SUPPLIES/EQUIP	35,000		
630	630-050-2006	Monroe Avenue Streetscape Proj Phase 1	350,000		
630	630-050-2033	LSTA GRANT (LIBRARY)	20,000		
630	630-050-2097	RECREATION GRANTS	30,000		
<b>630 Total</b>		<b>CIP Parks &amp; Library</b>	<b>435,000</b>	<b>435,000</b>	<b>0.77%</b>

Town Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 13-14

Dept/ Fund	Acct No	Department/Fund	CIP, Equip. One-time Expend	Budget FY 13-14	% Of Total
640	640-050-2028	GENERAL ROAD PROJECTS	227,241		
640	640-050-2044	PM10 PAVE DIRT ROADS	350,000		
<b>640 Total</b>		<b>CIP Road Proj</b>	<b>577,241</b>	<b>577,241</b>	<b>1.02%</b>
650	650-050-2123	Install Network Infrastructure/Connectivity	200,000		
650	650-050-2123	Electronic Plans Submittal Program	90,000		
650	650-050-2123	ERP Project	500,000		
650	650-050-2123	ENTERPRISE WIDE NEEDS CAPITAL	344,776		
<b>650 Total</b>		<b>Automation &amp; Technology</b>	<b>1,134,776</b>	<b>1,134,776</b>	<b>2.01%</b>
655	655-050-1625	PROGRAM SUPPLIES/EQUIP	179,153		
<b>655 Total</b>		<b>Technology Life Cycle</b>	<b>179,153</b>	<b>179,153</b>	<b>0.32%</b>
660	660-050-1197	Townwide Performance & Customer Training	75,000		
660	660-050-1141	El Rio Professional Services	440,000		
660	660-050-1142	Wildlife Cooridor Connection	100,000		
660	660-050-1143	SR 30 Cooridor Study	200,000		
<b>660 Total</b>		<b>Non-Constr Improv Projects</b>	<b>815,000</b>	<b>815,000</b>	<b>1.44%</b>
672	672-050-2058	ARRA STATION CONSTRUCTION	5,500,000		
<b>672 Total</b>		<b>CIP Fire</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>9.74%</b>
		<b>Total CIP, Equipment &amp; One-time Expenditures</b>	<b>56,462,621</b>	<b>56,462,621</b>	<b>100.00%</b>

**Town Of Buckeye  
Adopted Budget  
For FY 13-14**

Department/ Fund	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
Manager	293,472	334,077	295,514	968,006
Non-departmental	4,791,752	4,738,944	4,757,279	4,506,498
Mayor & Council	285,840	331,246	322,952	494,090
Finance	854,224	1,033,373	879,301	896,267
Human Resources	470,435	576,291	481,869	835,756
Administrative Services	218,891	259,266	159,676	278,514
Police	9,181,875	11,045,940	10,055,776	13,662,338
Court	565,480	592,422	592,490	650,660
Fire	7,876,007	8,766,152	8,577,763	10,079,362
Recreation	817,015	969,258	872,454	970,052
Parks	355,628	465,747	445,471	707,350
Library	454,854	508,120	499,798	584,602
Community Services Admin	435,178	469,552	528,492	754,327
Fleet	613,656	665,946	649,134	763,100
Public Works Admin	438,570	545,828	477,395	600,791
Community Development	559,682	790,631	637,012	3,089,606
Economic Development	185,642	279,919	264,348	511,106
Information Technology	795,320	855,520	782,440	983,731
Building Safety	669,482	839,659	670,603	1,070,078
Clerk	264,906	315,802	230,099	363,908
Debt Service	1,183,802	1,160,610	1,160,610	1,064,057
Reserves/Contingency	-	11,898,442	-	12,415,502
Fill The Gap	35,000	46,890	-	21,029
JCEF	43,123	37,052	4,635	27,624
Court Special Fund	9,263	24,015	3,694	37,284
RICO	748,340	2,167,074	283,308	1,220,540
VALUE Kids	-	3,377	500	3,377
Buckeye Explorer	-	10,311	-	10,311
Volunteer Firemen's	2,389	276,178	3,770	264,997
Better-Your-Buckeye Fund	1,273	2,938	2,000	3,613
MAG/ADOT Proj	349,239	284,950	145,000	50,000
CDBG	191,211	978,764	79,200	1,405,599
Towing/Impound	66,903	143,092	70,020	263,868
Special Districts	-	20,000,000	-	20,513,100
Airport Operations	210,132	318,170	218,348	310,317

**Town Of Buckeye  
Adopted Budget  
For FY 13-14**

Department/ Fund	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
Airport Improvement	513,804	5,028,000	2,313	819,576
Solid Waste	3,046,176	3,291,749	3,357,540	5,128,204
Cemetery	27,349	256,455	13,619	220,197
Sundance Water Recharge	105,239	649,793	1,690,000	5,660,000
Sewer	4,445,237	12,760,048	4,496,369	7,837,979
Water	5,013,385	10,453,904	6,134,685	31,805,094
Community Action Program (CAP)	102,144	113,074	4,741	-
APS/SRP Mitigation	49,672	295,869	186,176	122,410
HURF - Streets	2,258,660	3,070,385	2,599,129	3,601,510
Streets Improvement	-	4,076,583	104,510	4,338,908
Police Grants	551,618	1,743,085	282,372	743,623
Area Agency On Aging (AAA)	467,992	454,586	471,007	508,645
Fire Grants	120,160	99,258	119,909	540,091
Park Grants	22,279	924,449	178,278	526,962
Economic Development Grants	-	-	-	-
Parks & Recreation Impact Fees	2,146,282	7,176,487	2,088,000	3,277,592
Library Impact Fees	-	2,080,027	-	2,082,059
Police Impact Fees	450,405	-	569,395	1
General Government Impact Fees	68,009	2,351,688	25,000	2,276,801
Streets Impact Fees	46,612	16,581,348	471,263	3,269,952
Water System Improvement	146,165	29,091	21,044	4,959,225
Sewer Improvement	190,384	12,437,871	6,024,000	6,313,207
Fire Impact Fees	761,660	3,028,965	518,272	2,225,350
Replacement Reserve	364,224	1,310,100	1,200,000	3,135,371
Economic Development	-	2,839,700	916,835	2,811,309
Risk Mgt Retention	676,724	1,067,267	753,875	1,865,750
Impact Fees Parks & Rec	-	300,000	-	741,088
Impact Fees Library	-	300,000	-	110,759
Impact Fees Police	-	210,000	-	397,345
Impact Fees Fire	-	300,000	-	966,628
Impact Fees Streets	-	300,000	-	327,857
Impact Fees Water	-	75,000	-	90,369
Impact Fees Waste Water	-	75,000	-	251,534
DownTown Revitalization	632,525	-	-	-
Heritage Park	-	84,110	-	84,110

**Town Of Buckeye  
Adopted Budget  
For FY 13-14**

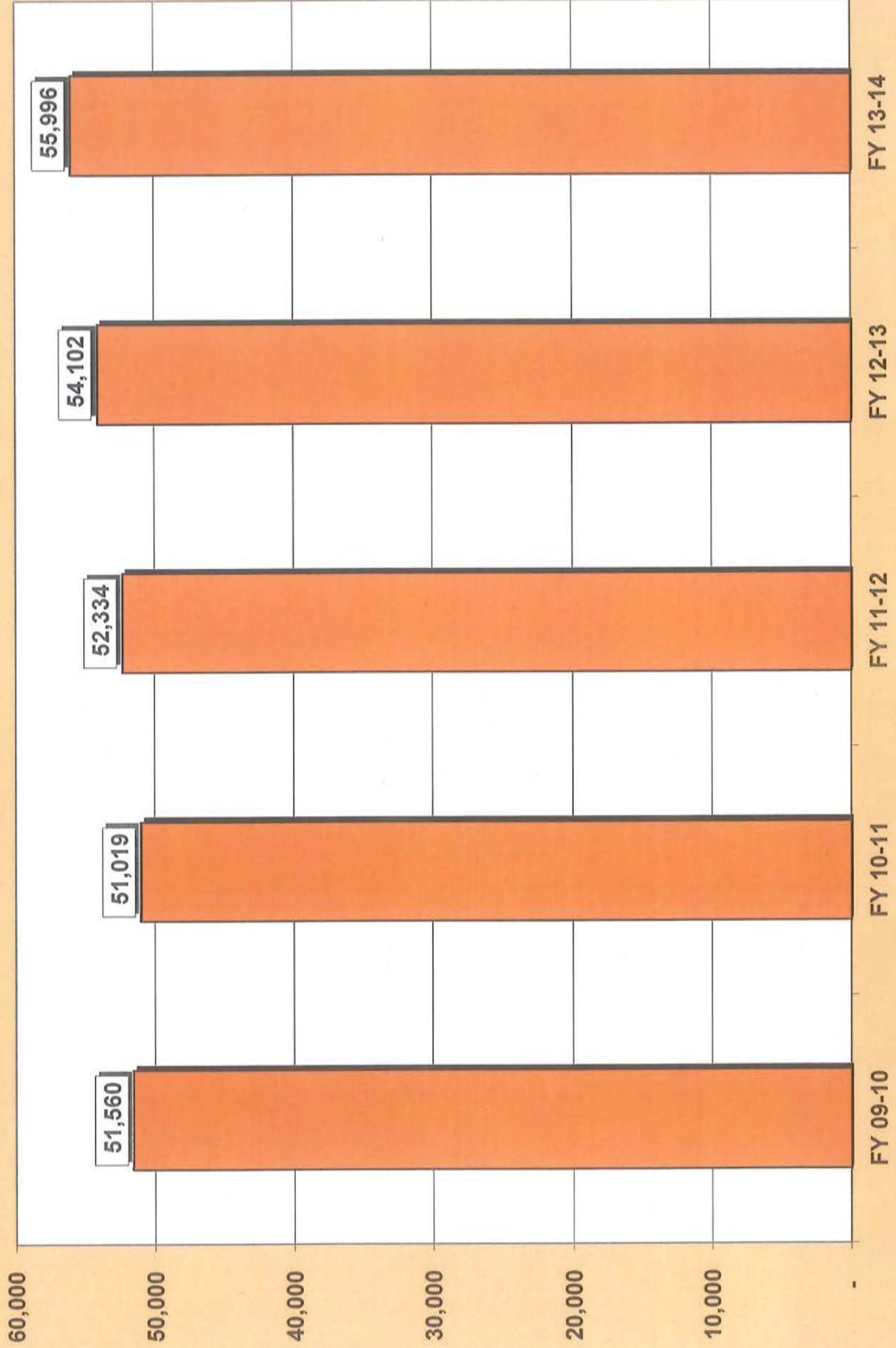
Department/ Fund	FY 11-12	Revised FY 12-13	Estimated FY 12-13	Budget FY 13-14
GADA 2005A Infrastructure	67,052	-	13,210	57,708
GADA 2006A Infrastructure	66,355	136,461	89,112	-
Miller Road O&M	46,173	104,377	48,800	89,024
Jackrabbit Sewer O&M	8,053	30,488	10,000	14,305
SLID Operations	167,945	358,757	233,281	344,334
Roadway Const	1,396,729	8,912,364	921,426	5,071,484
CIP General	552,417	2,371,772	3,041,445	-
CIP Facilities	224,402	133,672	57,434	278,000
CIP Parks & Library	696	45,686	3,500	435,000
CIP Police	-	-	-	-
CIP Road Proj	221,105	710,244	76,475	1,010,644
Transit Programs	-	92,907	-	9,085
Automation & Technology	63,724	618,530	180,000	1,134,776
Technology Life Cycle	17,379	30,000	39,071	179,153
Non-Construction Improvement Projects	-	-	-	815,000
ADOT LTAF II	2,786,185	-	863	-
CIP Fire	3,937,553	-	50,000	5,607,423
Miller Road Debt	281,313	839,691	548,000	824,412
Jackrabbit Sewer ID	-	-	-	-
Jackrabbit Sewer Debt	631,188	294,595	212,000	258,418
TOB Irrigation District	-	2,750,000	-	-
<b>Total Expenditures</b>	<b>65,643,558</b>	<b>182,928,992</b>	<b>71,903,901</b>	<b>193,549,632</b>

**Town Of Buckeye Financial Indicators  
For FY 13-14**

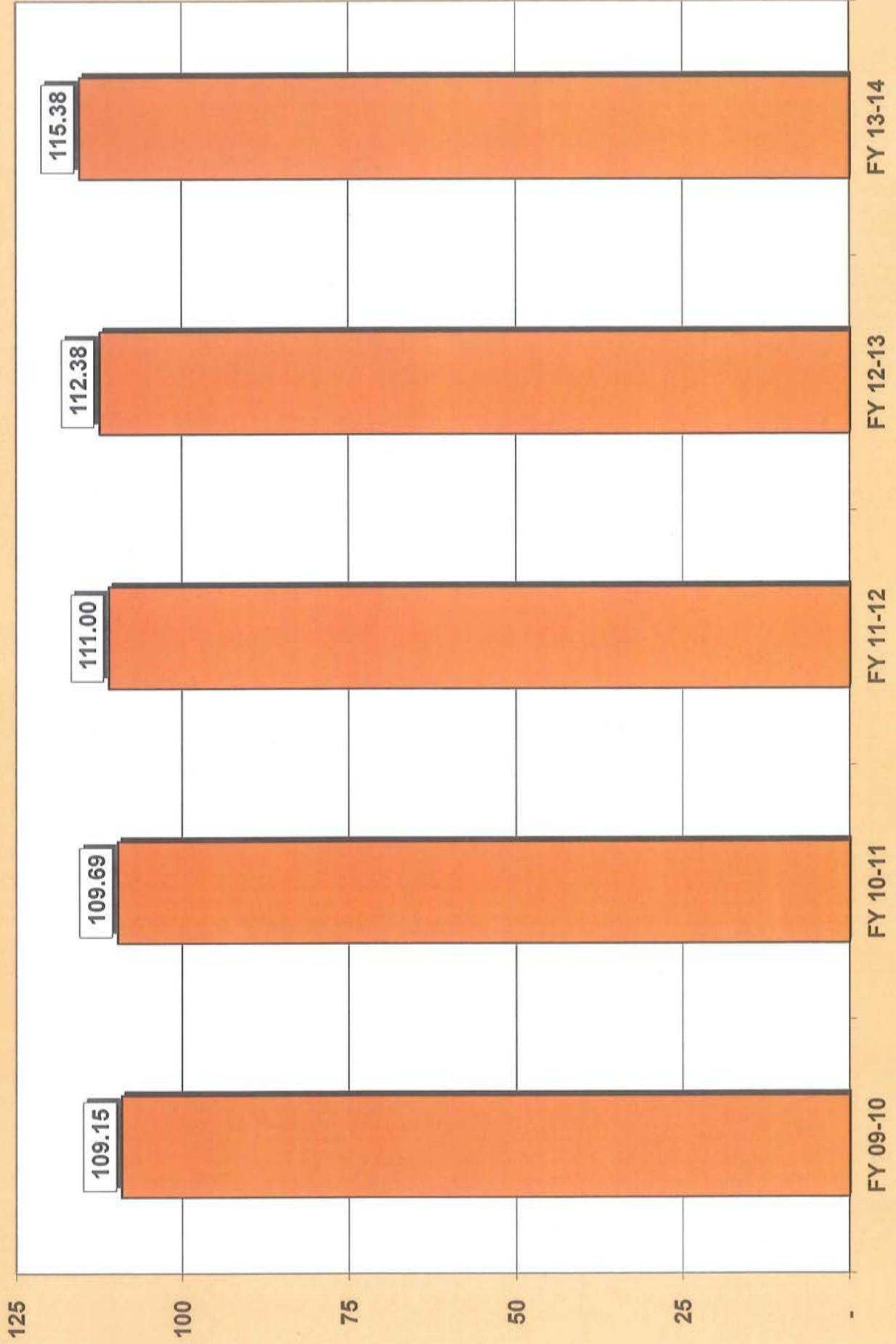
Indicators	Budget FY 09-10		Budget FY 10-11		Budget FY 11-12		Revised Budget FY 12-13		5 Year Budget FY 13-14		5 Year Percent Change	
<b>Population @ July 1</b>		51,560		51,019		52,334		54,102		55,996		9%
Annual Percent Change		4.94%		-1.05%		2.58%		3.38%		3.50%		
<b>GDP Implicit Price Deflator</b>		109.15		109.69		111.00		112.38		115.38		6%
Annual Percent Change		2.07%		0.49%		1.19%		1.24%		2.67%		
<b>Sales Tax Revenues</b>		\$ 17,400,000		\$ 12,698,798		\$ 13,340,000		\$ 14,255,000		\$ 16,702,000		-4%
Annual Percent Change		-4.23%		-27.02%		5.05%		6.86%		17.17%		
<b>Net Assessed Valuation (NAV)</b>		\$ 595,778,177		\$ 425,009,460		\$ 322,876,453		\$ 300,289,266		\$ 287,873,371		-52%
Annual Percent Change		1.40%		-28.66%		-24.03%		-7.00%		-4.13%		
<b>Opr Revenues/Deflated/Capita</b>		\$ 1,109		\$ 746		\$ 848		\$ 888		\$ 951		-14%
Annual Percent Change		-5.85%		-32.76%		13.74%		4.72%		7.09%		
<b>Property Tax Levies</b>		\$4,282,918		\$4,781,332		\$5,065,024		\$5,332,766		\$5,079,332		19%
Annual Percent Change		1.84%		11.64%		5.93%		5.29%		-4.75%		
<b>Opr Expenditures/Deflated/Capita</b>		\$ 987		\$ 868		\$ 917		\$ 942		\$ 1,037		5%
Annual Percent Change		-14.30%		-12.05%		5.72%		2.71%		10.11%		
<b>Fulltime Positions/1000Capita</b>		7.36		6.39		6.47		7.25		7.49		2%
Annual Percent Change		-21.55%		-13.18%		1.38%		12.03%		3.30%		
<b>Debt Service as a % of FCV*</b>		0.05%		0.09%		0.13%		0.14%		0.15%		211%
Annual Percent Change		-33.62%		86.84%		46.35%		8.54%		4.69%		

\*Full Cash Value (FCV)

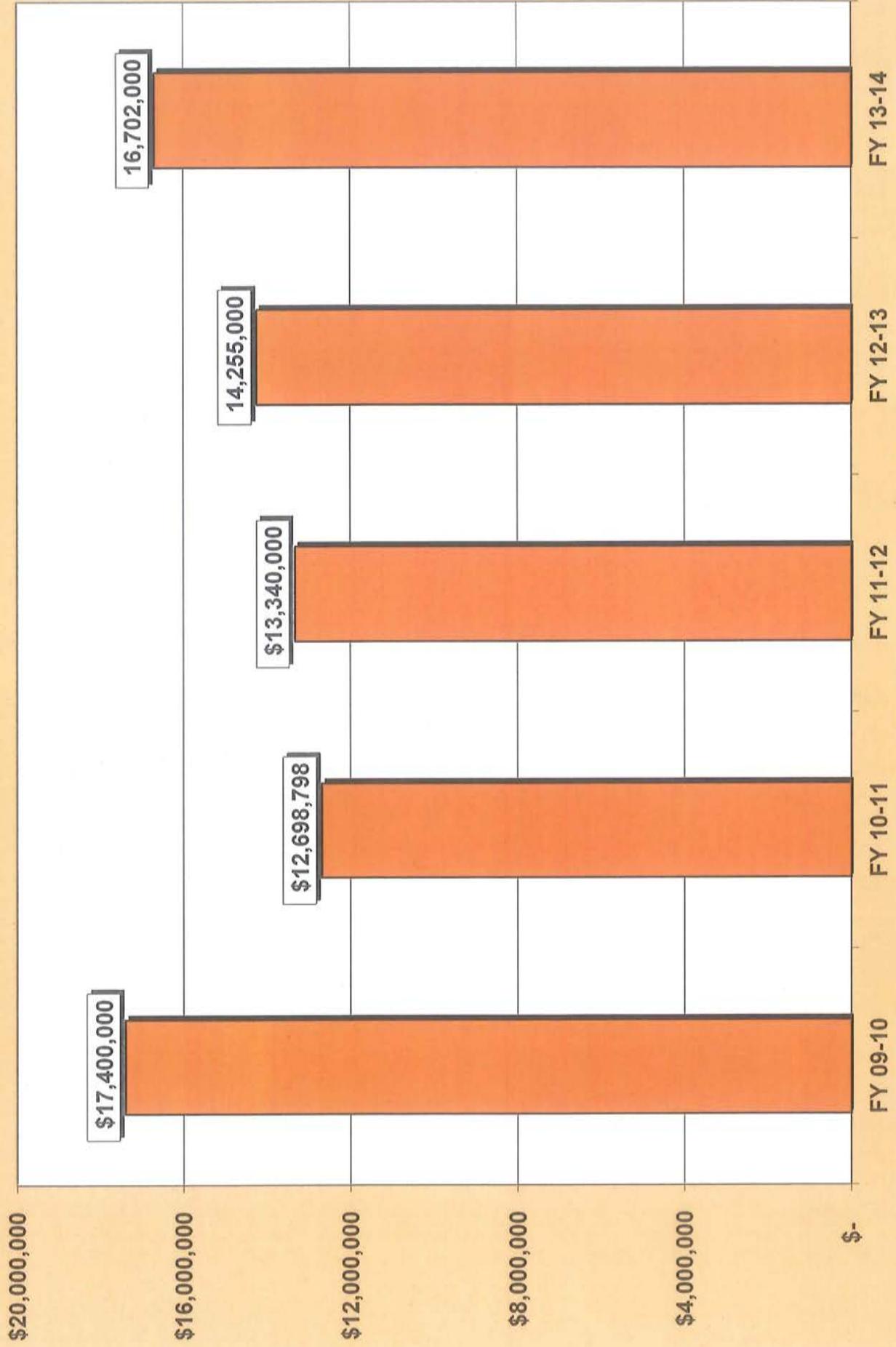
Population



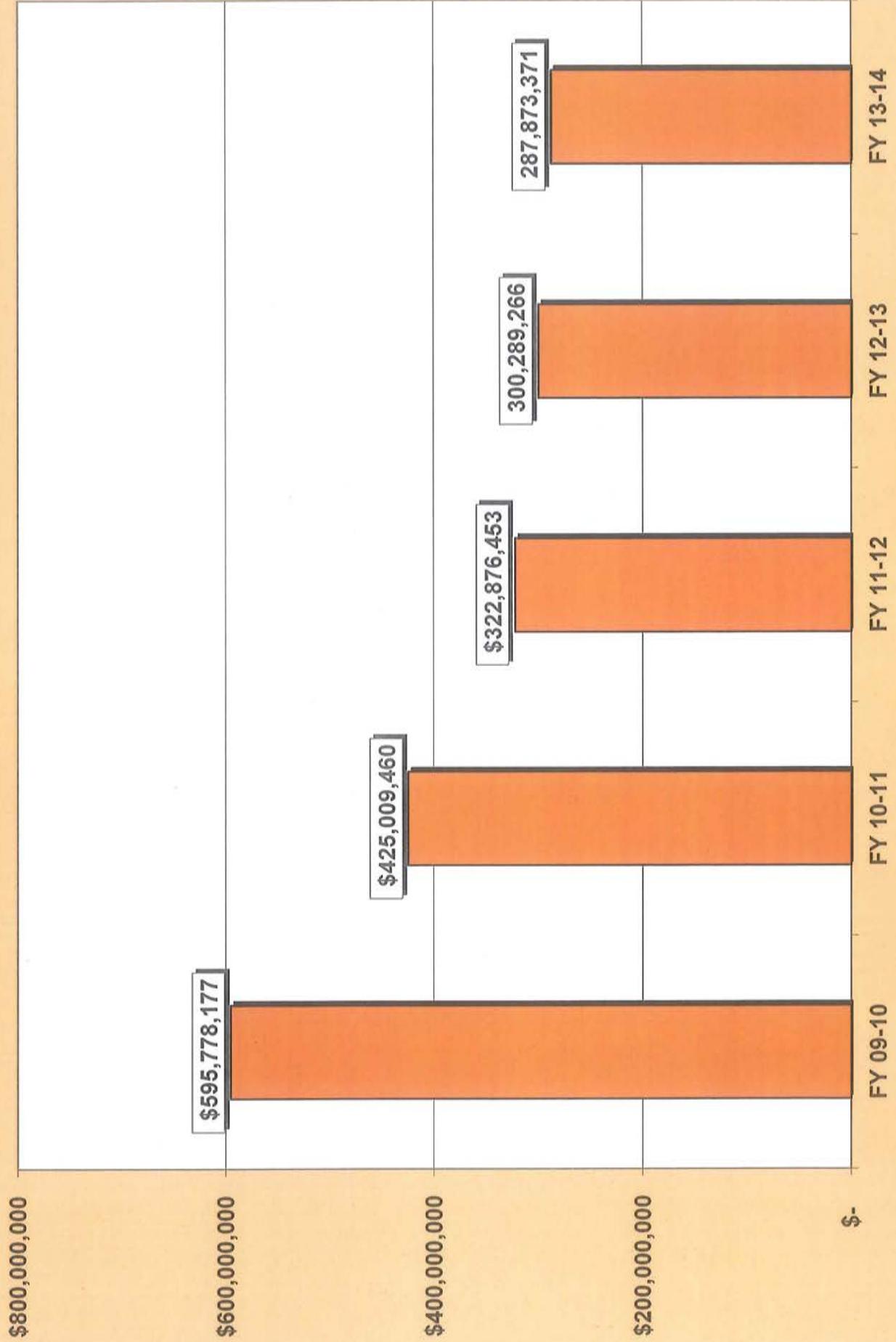
**Gross Domestic Product (GDP) Implicit Price Deflator**



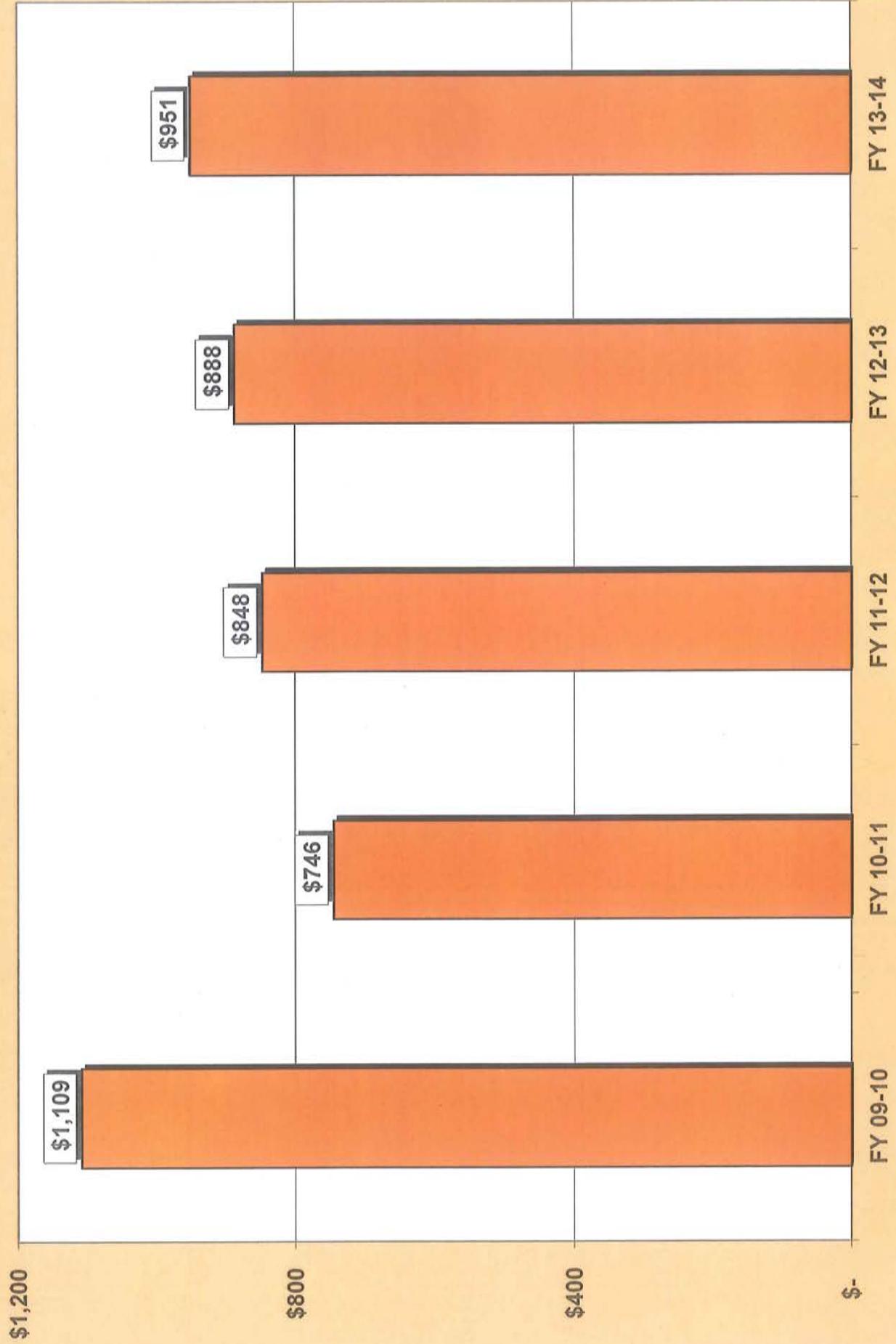
**Town Of Buckeye Sales Tax Revenue**



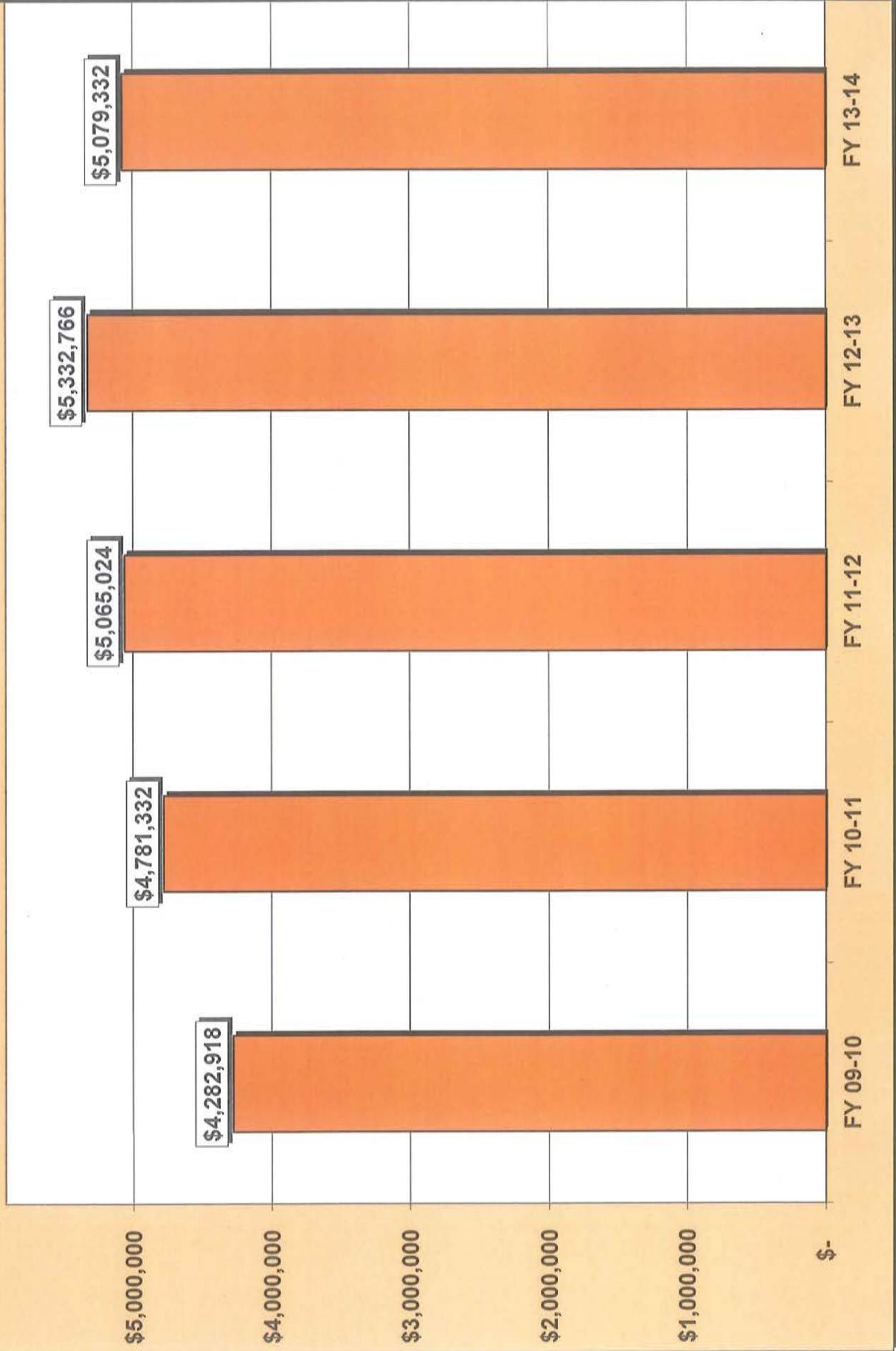
Net Assessed Valuation (NAV)



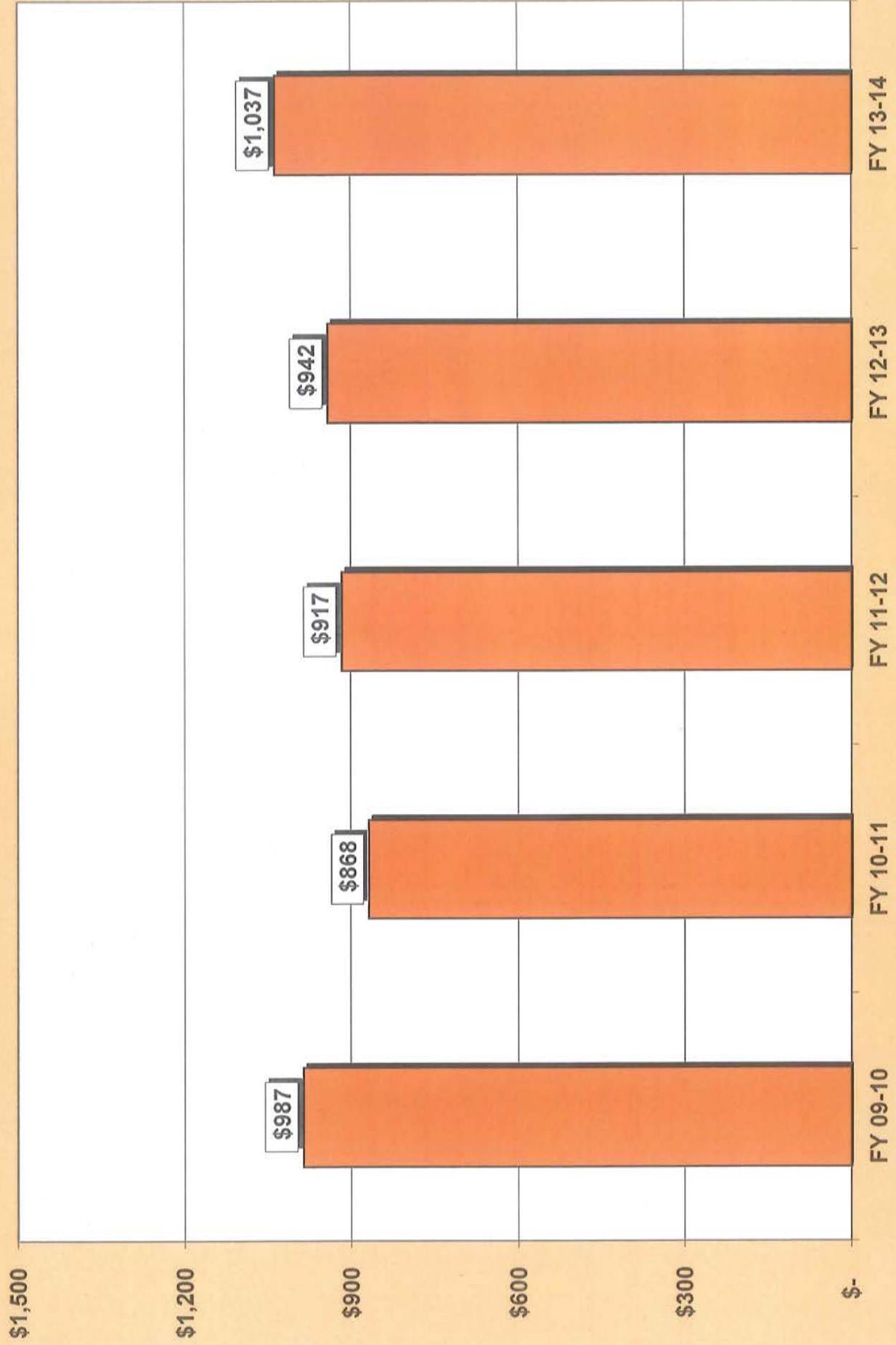
Operating Revenues Deflated Per Capita



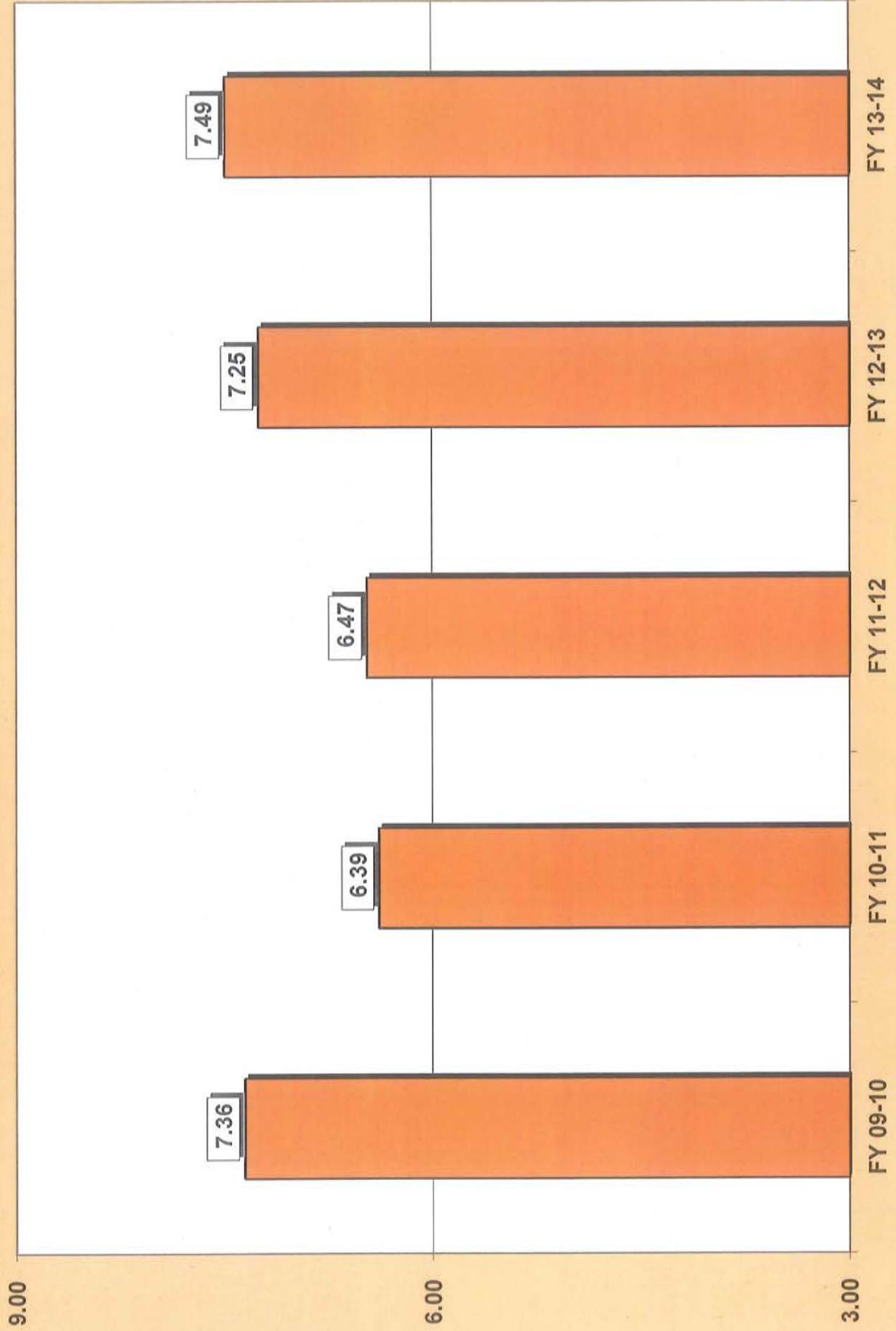
### Town Of Buckeye Property Tax Levies



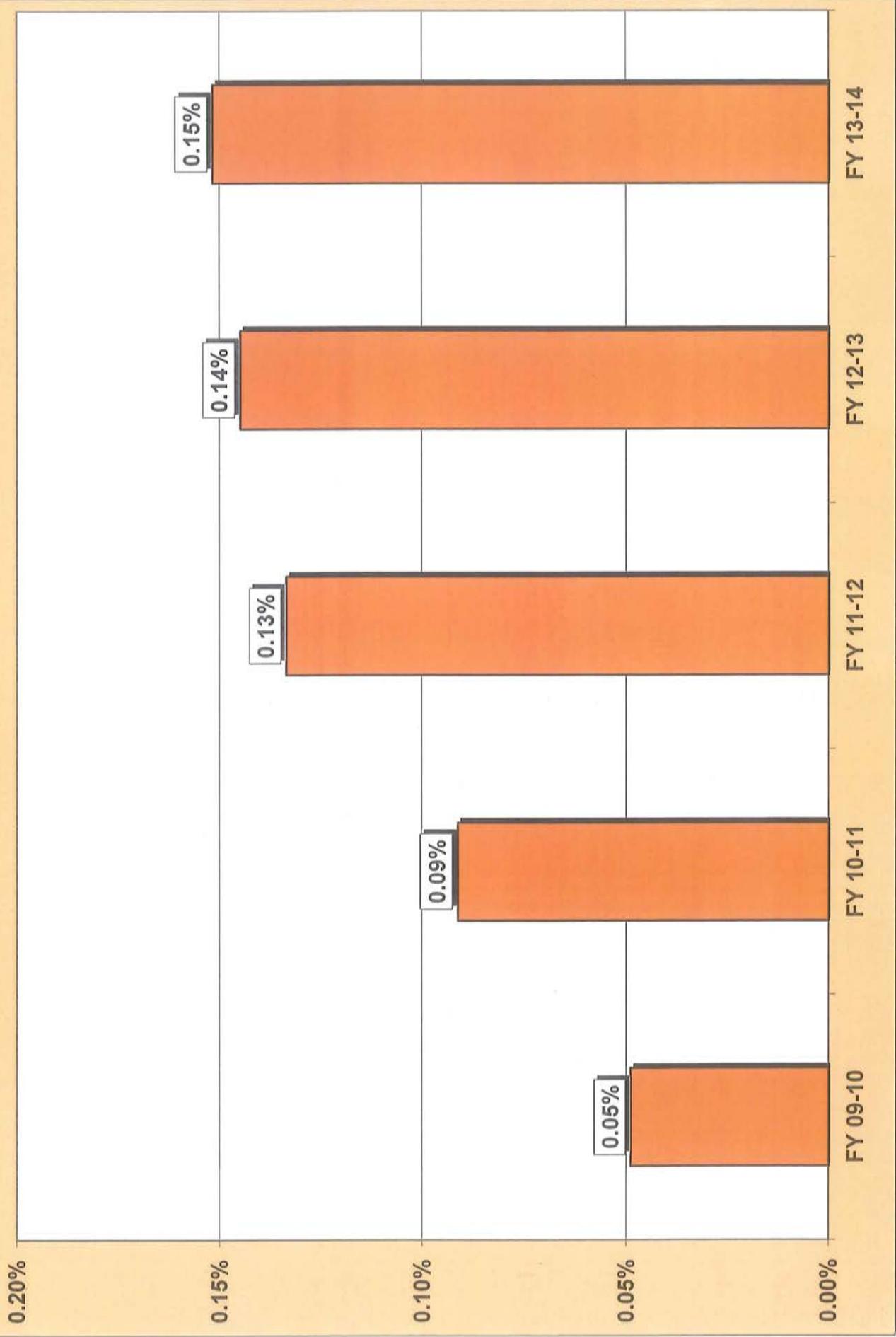
**Operating Expenditures Deflated Per Capita**



**Fulltime Positions Per 1000 Capita**

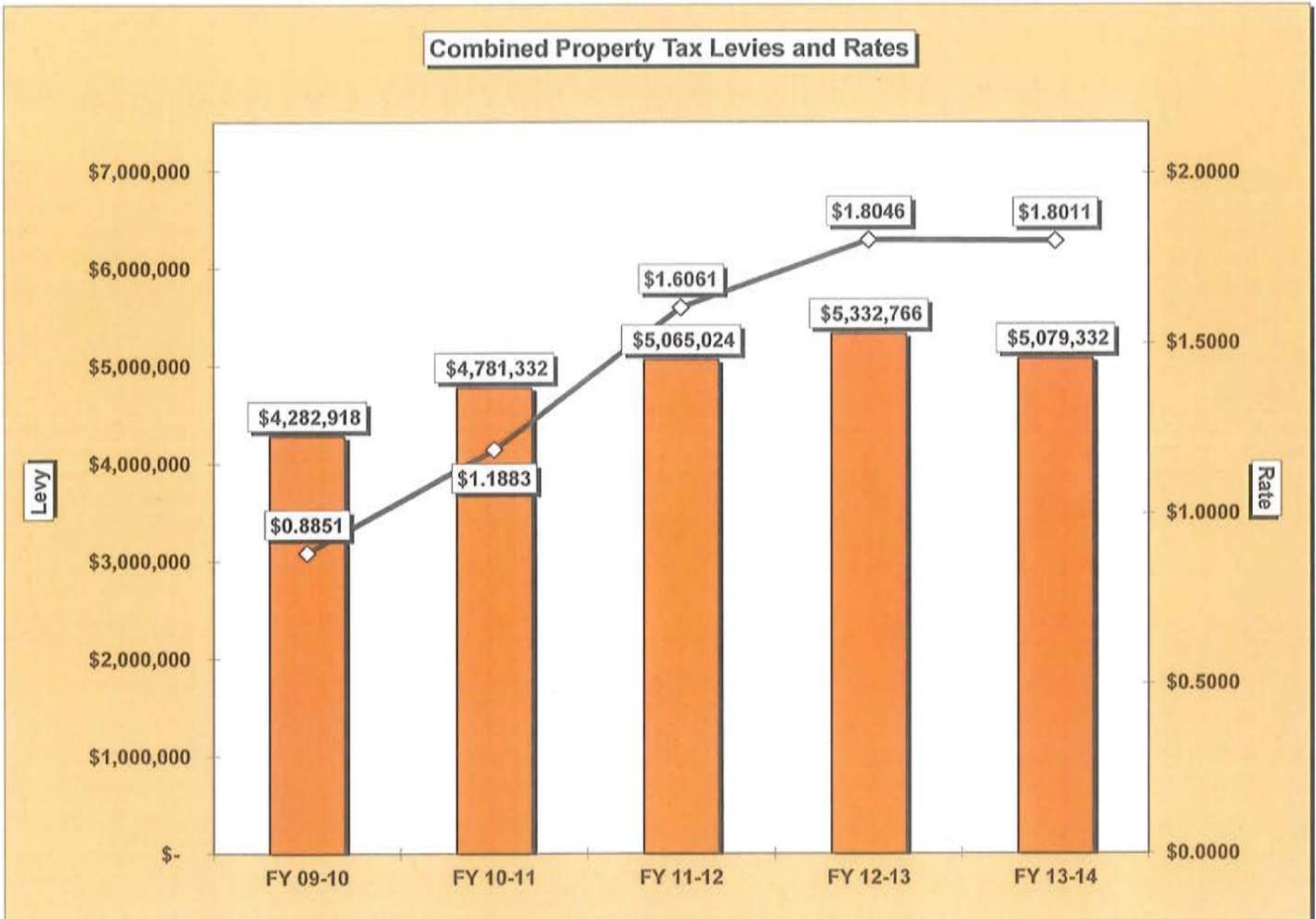


**Debt Service As A Percent Of Full Cash Value**

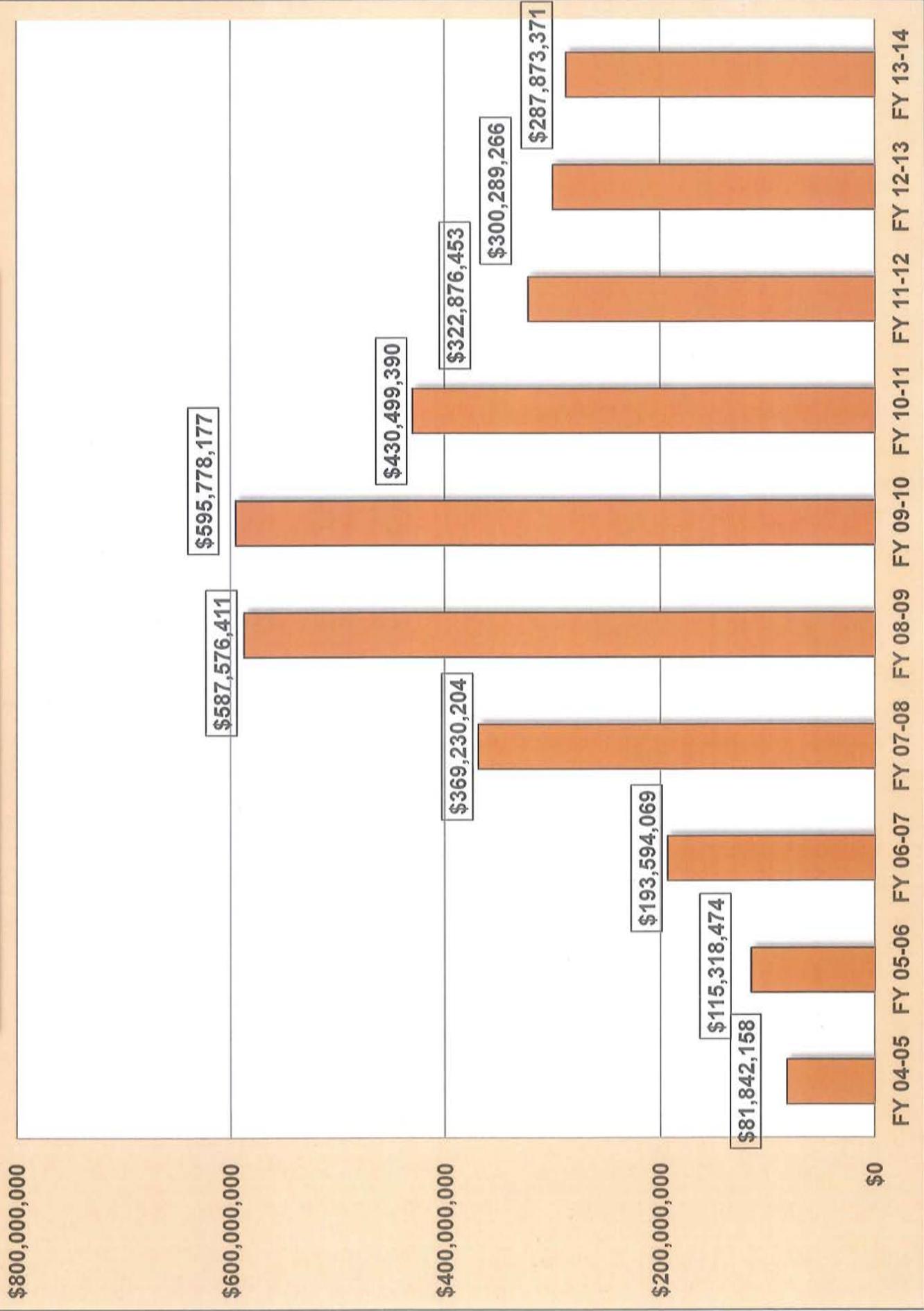


Town Of Buckeye  
Property Tax Levies and Rates  
For The Periods Indicated

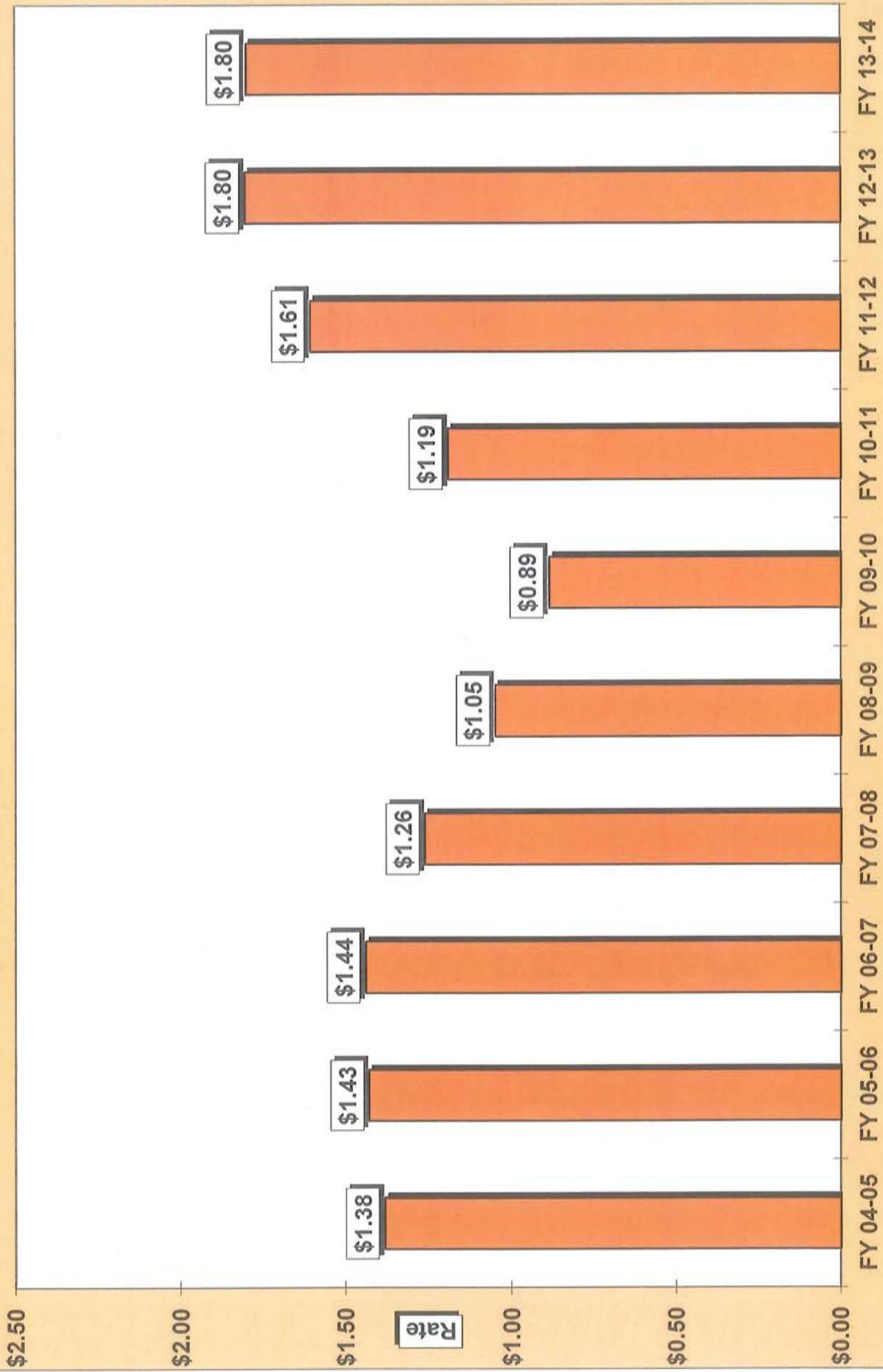
Year	Secondary			Primary			Total	
	AV	Levy	Rate/\$100	AV	Levy	Rate/\$100	Levy	Rate/\$100
FY 01-02	\$42,870,450	\$463,001	\$1.0800	\$39,937,874	\$235,633	\$0.5900	\$698,634	\$1.6700
FY 02-03	\$46,996,103	\$325,401	\$0.6924	\$41,806,823	\$408,704	\$0.9776	\$734,105	\$1.6700
FY 03-04	\$56,727,094	\$324,763	\$0.5725	\$51,727,246	\$505,686	\$0.9776	\$830,448	\$1.5501
FY 04-05	\$81,842,158	\$330,560	\$0.4039	\$69,986,677	\$684,190	\$0.9776	\$1,014,750	\$1.3815
FY 05-06	\$115,318,474	\$326,236	\$0.2829	\$103,168,348	\$1,182,412	\$1.1461	\$1,508,648	\$1.4290
FY 06-07	\$193,594,069	\$331,820	\$0.1714	\$165,083,549	\$2,093,259	\$1.2680	\$2,425,080	\$1.4394
FY 07-08	\$369,230,204	\$347,076	\$0.0940	\$270,854,878	\$3,157,355	\$1.1657	\$3,504,432	\$1.2597
FY 08-09	\$587,576,411	\$0	\$0.0000	\$401,259,863	\$4,205,605	\$1.0481	\$4,205,605	\$1.0481
FY 09-10	\$595,778,177	\$0	\$0.0000	\$483,890,822	\$4,282,918	\$0.8851	\$4,282,918	\$0.8851
FY 10-11	\$430,499,390	\$0	\$0.0000	\$402,367,355	\$4,781,332	\$1.1883	\$4,781,332	\$1.1883
FY 11-12	\$322,876,453	\$0	\$0.0000	\$315,361,719	\$5,065,024	\$1.6061	\$5,065,024	\$1.6061
FY 12-13	\$300,289,266	\$0	\$0.0000	\$295,509,637	\$5,332,766	\$1.8046	\$5,332,766	\$1.8046
FY 13-14	\$287,873,371	\$0	\$0.0000	\$282,005,064	\$5,079,332	\$1.8011	\$5,079,332	\$1.8011



# Town Of Buckeye Net Secondary Assessed Valuation (NAV)



# Town Of Buckeye Combined Property Tax Rates



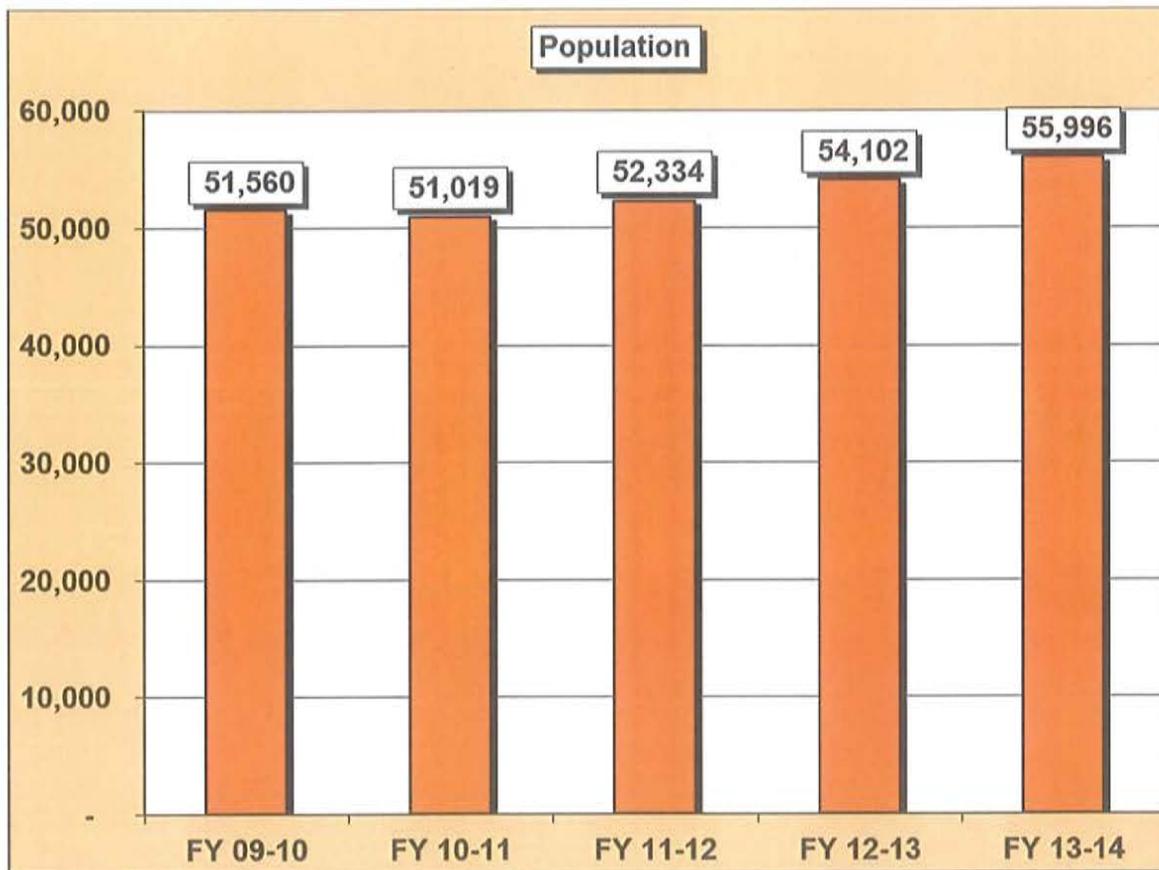
## Population

### Description

Changes in population can have a direct effect on Town revenues because many intergovernmental revenues are distributed according to population, and because population levels appear indirectly related to such issues as employment, income, and property value.

### Analysis

A gradual increasing population trend is considered favorable. The Town has experienced rapid growth in population, and a corresponding rapid growth in demand for municipal services. The population more than doubled since FY 05-06. The 2010 Census validated Buckeye's growth resulting in a larger percentage of intergovernmental revenues that are distributed based on population. Buckeye's portion of State Shared revenues increased \$5.6 million dollars annually beginning July 1, 2011. The population growth has stabilized since FY 08-09.



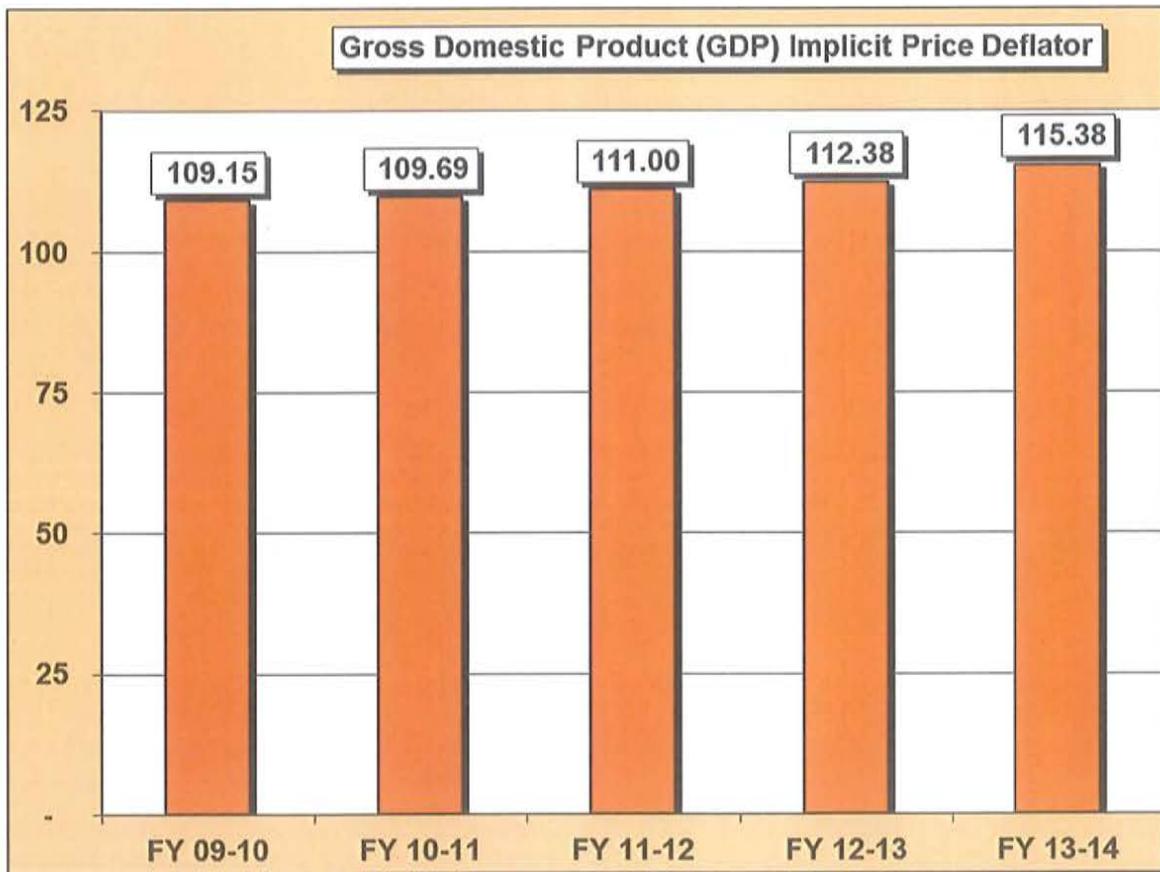
## Inflation

### Description

The Gross Domestic Product Deflator Index (GDP) is considered by some to be the best measure of overall inflation in the economy. The GDP is also the index that the Arizona Constitution and the Arizona Revised Statutes require in calculating expenditure limits for cities and towns. Stability in price level is generally considered beneficial and continued low rates of inflation indicate a positive trend.

### Analysis

The rate of inflation over the measurement period has been low and has averaged between two and three percent. However, recent increases in fuel and utilities costs are indicators of growing upward pressure on inflation.



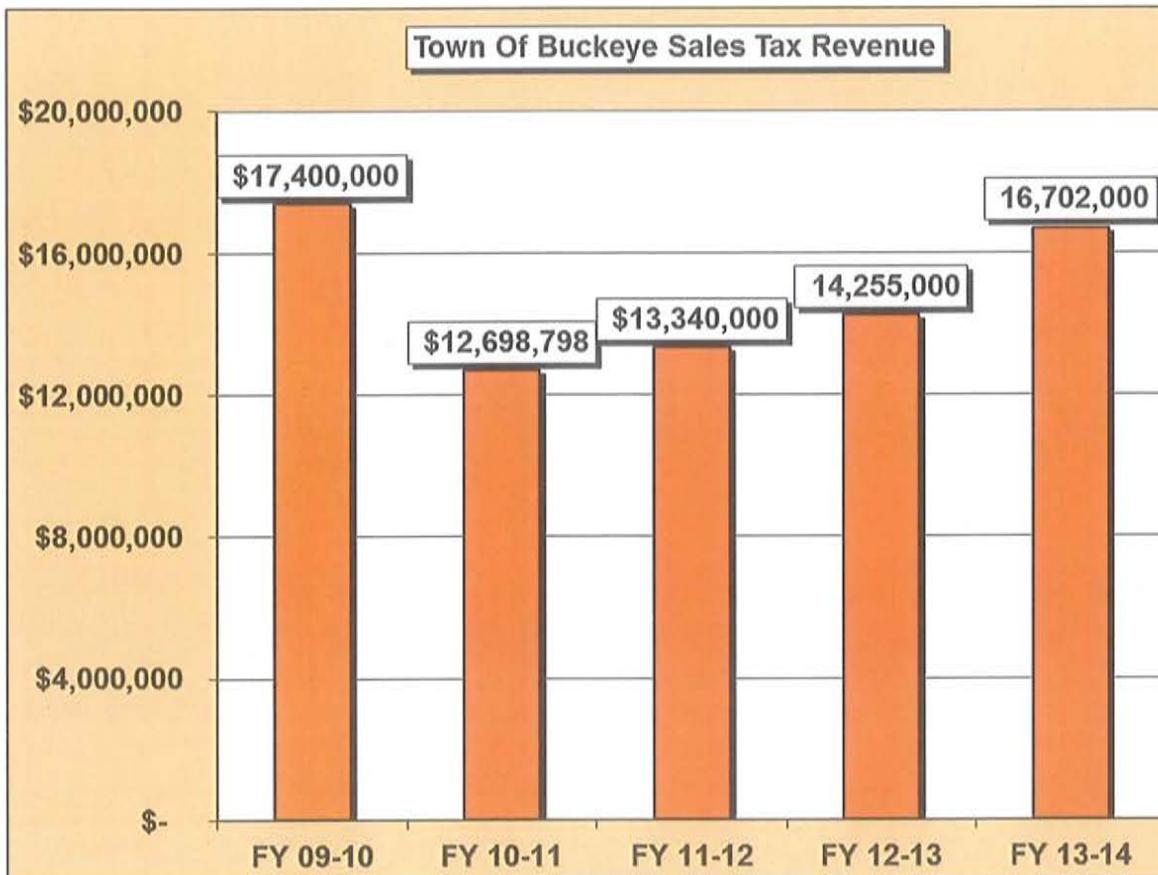
## Business Activity

### Description

The level of business activity affects the Town's financial condition directly by revenue sources such as sales tax receipts and indirectly to the extent that a change in business activity affects other demographic and economic areas such as employment base, personal income, or property values. Changes in business activity also tend to be cumulative, causing a positive or negative impact on all related factors such as employment base, income, property value, etc.

### Analysis

Sales tax revenues peaked in FY 07-08 due to the residential home building activity. One-time construction sales tax revenues are increasing, and other sales tax categories, including retail, are increasing. This trend is considered very favorable. Sales tax revenues are estimated to increase for FY 13-14. The Town increased the sales tax rate from 2% to 3% effective October 1, 2010.



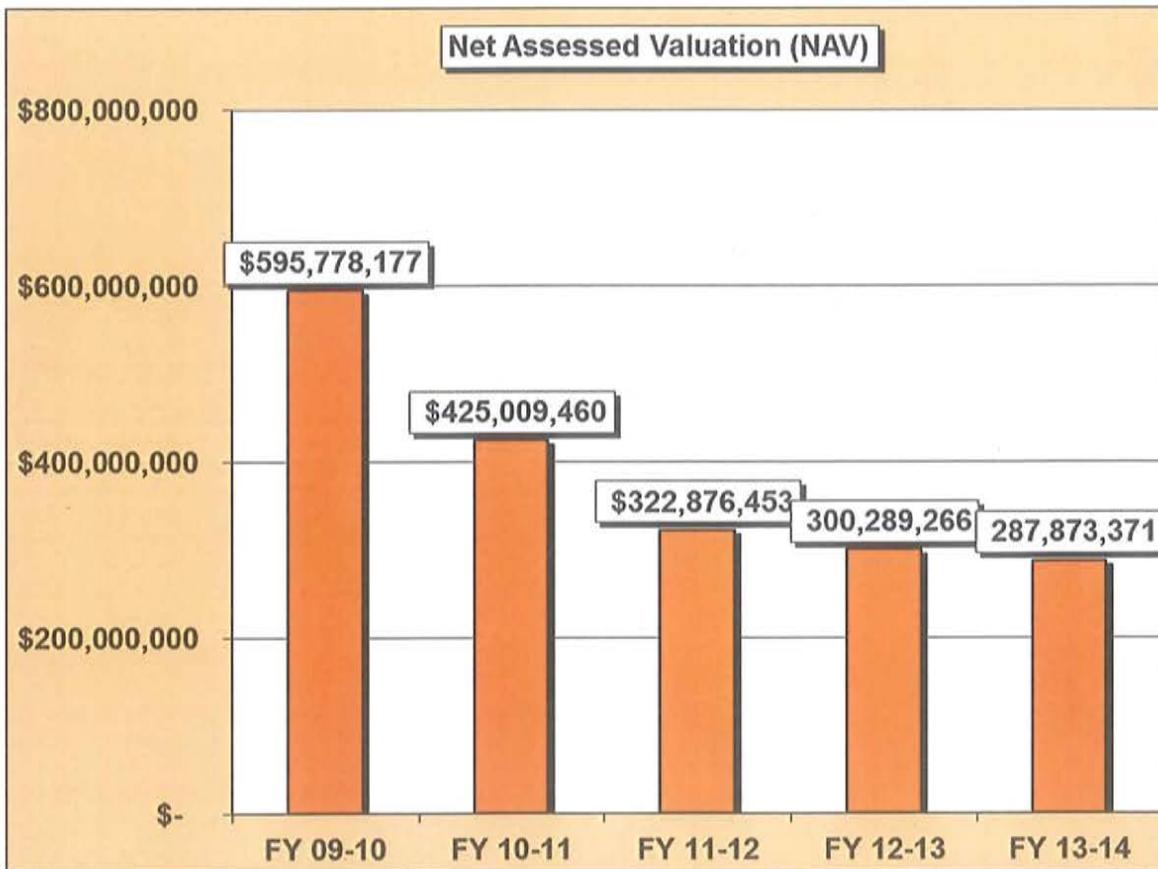
## Property Value

### Description

Property value is an indicator of the overall community's wealth. It is also important because property taxes are the Town's most stable revenue source. The net assessed value is the value on which the property tax rate is applied to generate Town property tax revenue. The Town only has a primary property tax levy and that is used for providing public safety services.

### Analysis

The secondary assessed valuation is an indicator of the community's economic well-being and revenue base. Assessed property values increased 400% before decreasing in FY 10-11. Due to the continued national and regional real estate market decline, property values are expected to decrease by 4% in FY 13-14.



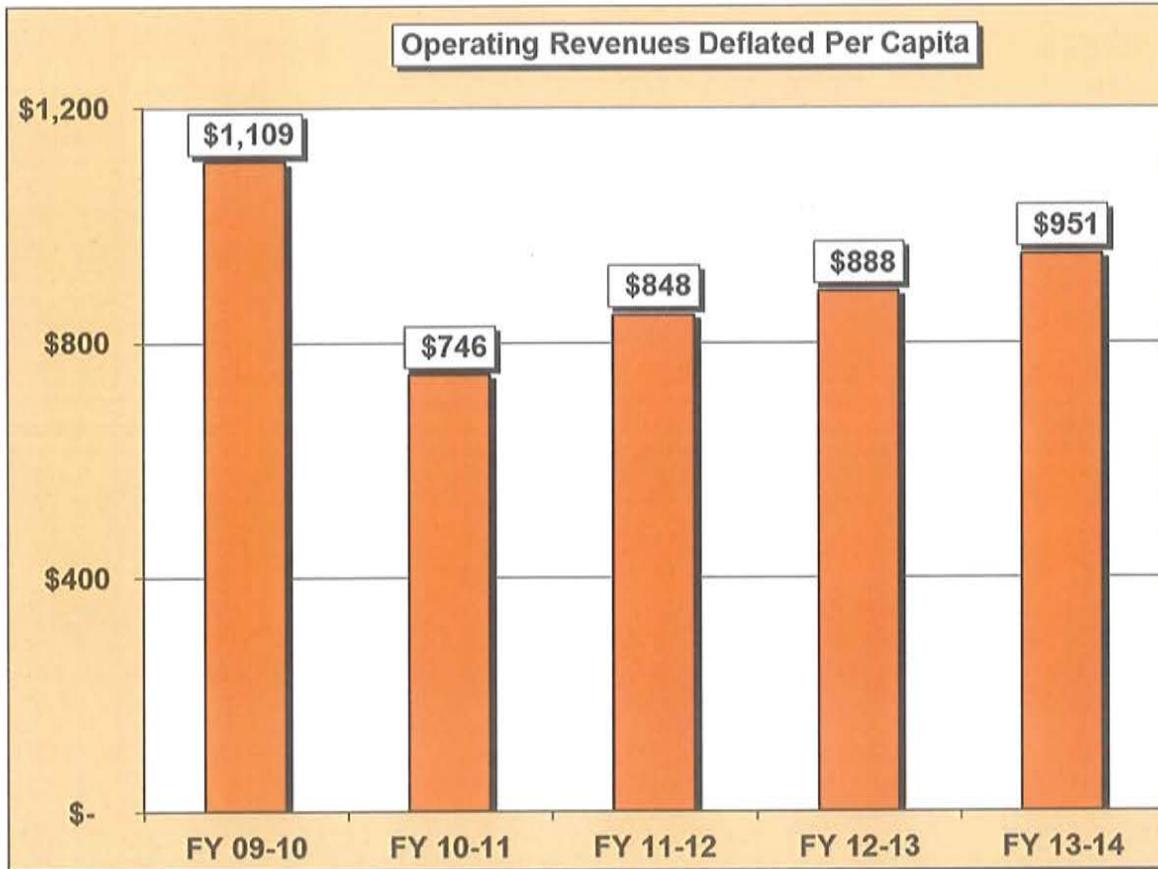
## Operating Revenue Per Capita

### Description

Per capita operating revenue shows how operating revenue is changing relative to changes in the level of population. As population increases, it might be expected that the need for services would increase proportionately and, therefore, the level of per capita revenue should remain at least constant in real terms. If per capita revenue is decreasing, it would be expected that the Town would be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population level.

### Analysis

The net constant dollar revenue per capita (revenue/deflated/capita) has decreased 14% since FY 09-10. Population has increased 9% during the same period of time. Operating revenues per capita are expected to increase to \$951 per capita in FY 13-14.



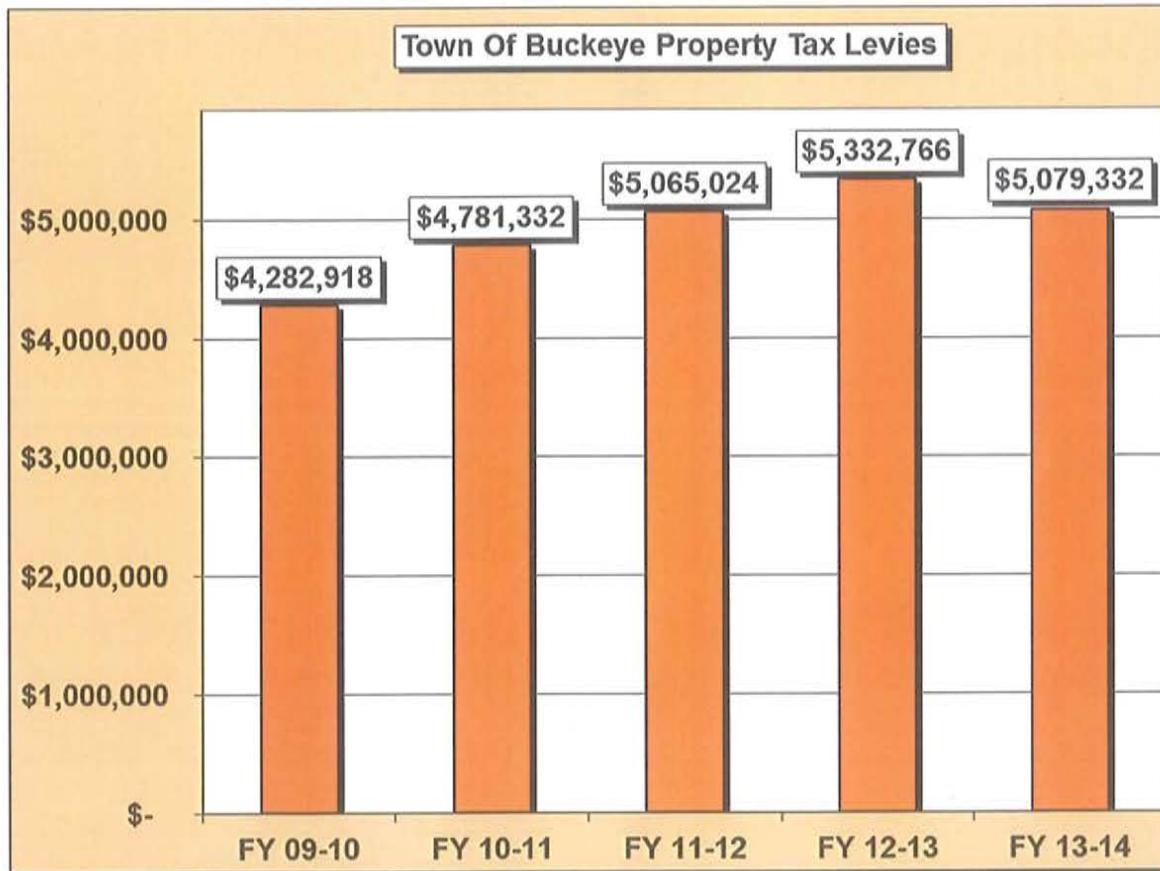
## Property Tax Revenue

### Description

Property tax revenue is an important source to consider individually because it comprises the General Fund's third largest single revenue source next to the Town sales tax revenue, and State Shared revenues. The primary component of property tax is for maintenance and operations of the Town and is dedicated to Public Safety. The secondary component is restricted for voter approved debt service payments. The Town does not have a secondary property tax.

### Analysis

Property tax revenue has increased 19% over the study period. Buckeye's tax levy is estimated to decrease \$253,434 (5%) in FY 13-14. Assessed property values are expected to decrease 4% in FY 13-14. Buckeye's FY 13-14 tax rate is expected to remain the same as FY 12-13 at \$1.80. The reduced levy allows the rate to remain the same as the previous year.



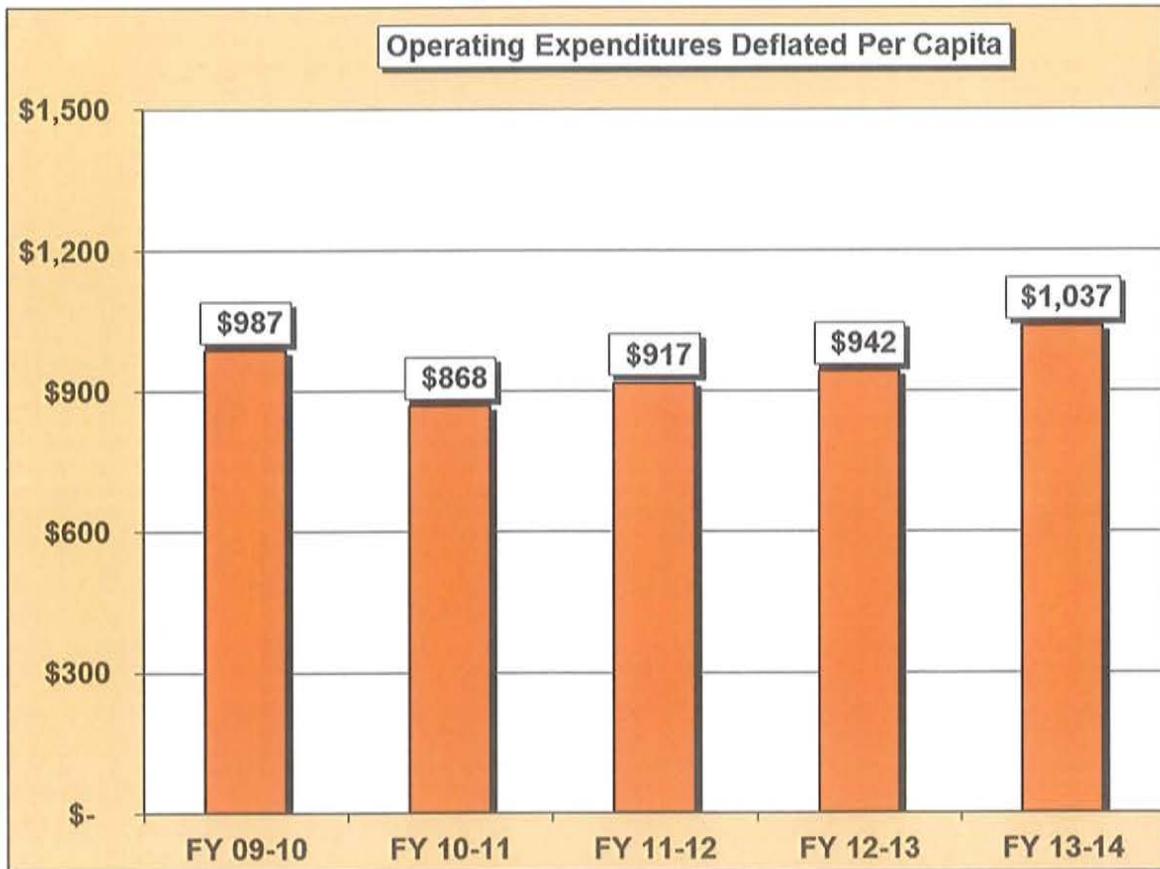
## Operating Expenditures Per Capita

### Description

Per capita operating expenditures reflect changes in operating expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing services is outstripping the Town's ability to pay, especially if spending is increasing faster than the Town's property, sales or other relevant tax base. If the increase in spending is greater than would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity.

### Analysis

Expenditures per capita have increased 5% over the five year measurement period, and are expected to increase 10% in FY 13-14 over the prior year. Operating expenditures per capita are estimated to be \$1,037 in FY 13-14.



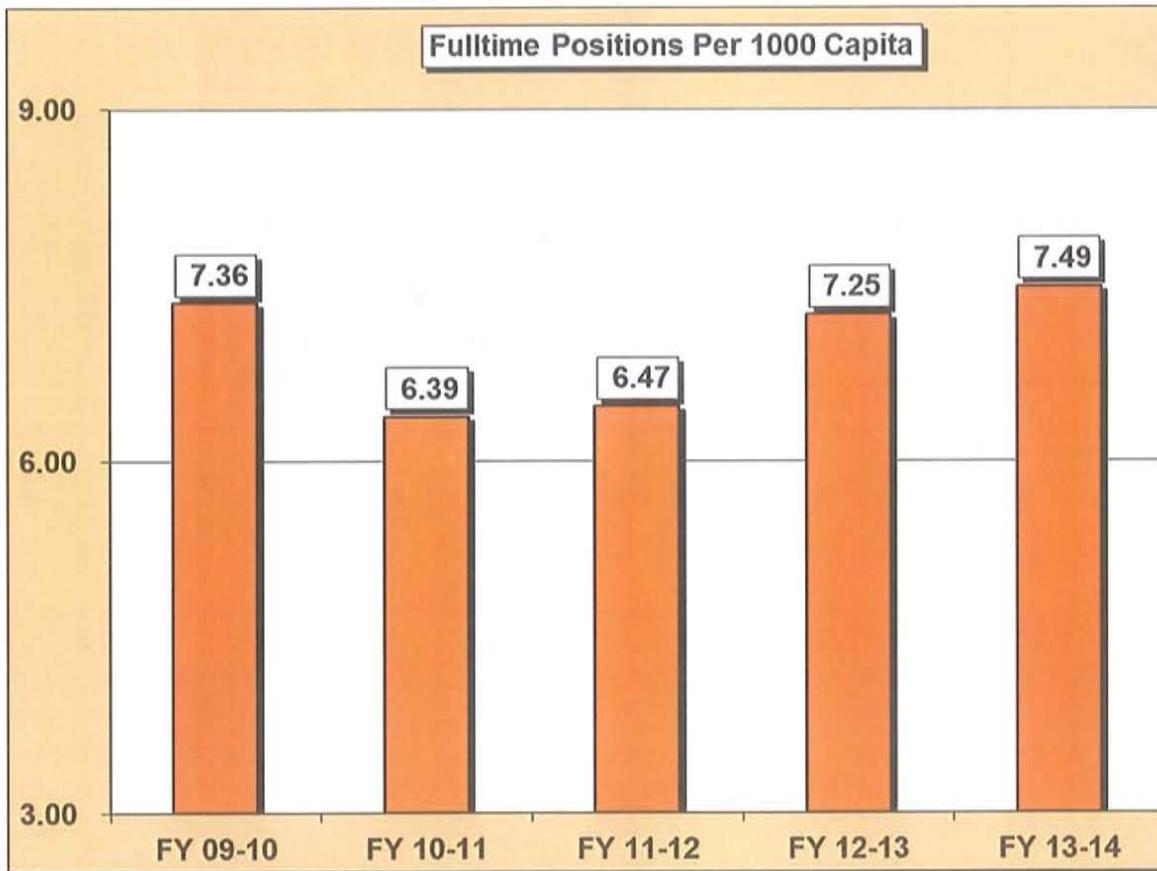
## Employees Per Capita

### Description

Personnel costs are a major portion of the Town's operating budget. Plotting changes in the number of employees to population is a way to measure changes in expenditures. An increase in employees to population may indicate that expenditures are rising faster than revenues, and that the Town is becoming more labor intensive, or that productivity is declining. A decrease in employees to population may indicate that productivity is increasing, and/or that municipal service levels maybe declining.

### Analysis

The position ratio per 1,000 citizens is 7.49, and is increasing 3% over the prior year FY 12-13. Since FY 09-10, population has increased 9% (from 51,560 to 55,996) and positions have increased 11% (from 379 to 420). Positions per 1000 capita ratios are shown in the chart below.



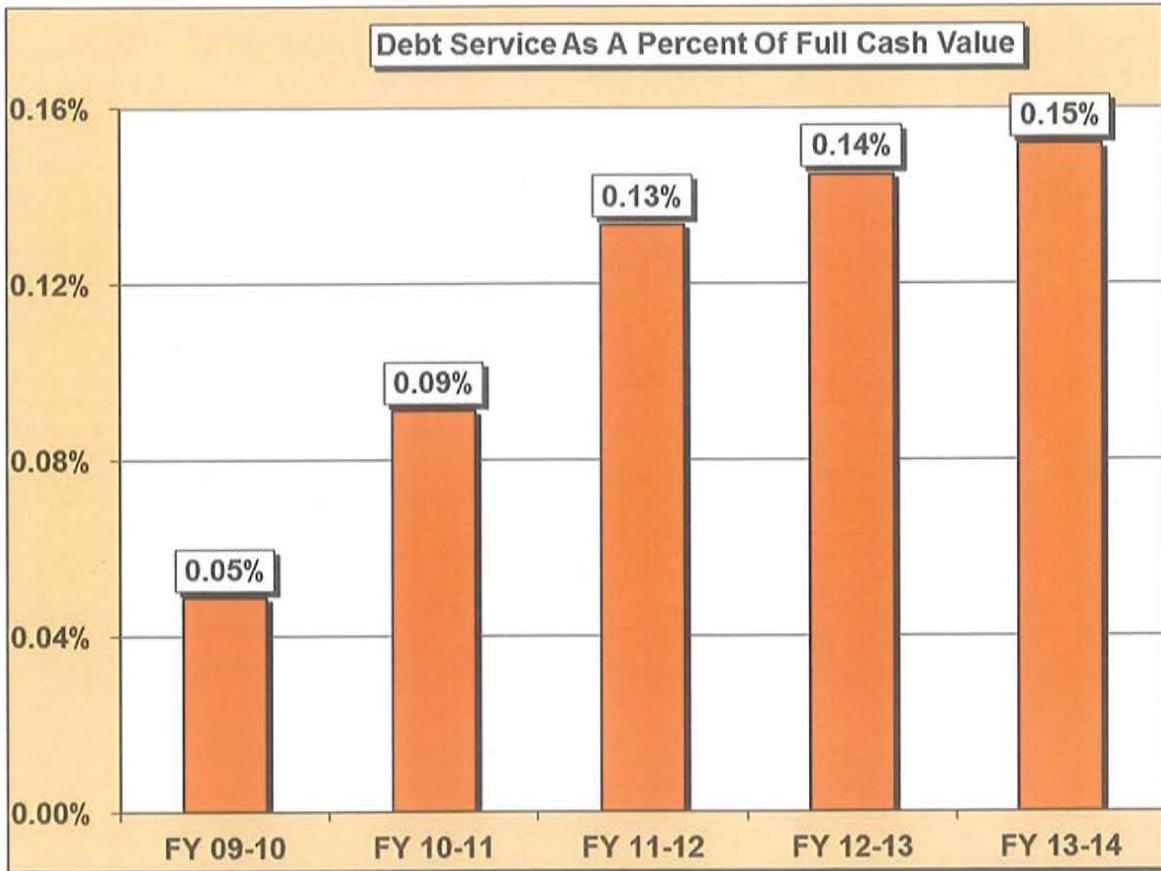
## Debt Service As A Per Cent Of Full Cash Value

### Description

Debt Service is the annual principal and interest payments that the Town has incurred for the addition of needed infrastructure. Debt service includes all payments for debt the Town has acquired including loans, General Obligation Bonds, Revenue Bonds, and Excise Tax Pledged Bonds. It does not include debt of overlapping jurisdictions (school districts, special districts, and County). The full cash value is the most generally available measure of community wealth. The concern is that long-term debt should not exceed the Town's resources for paying the debt.

### Analysis

Long-term debt service as a percent of full cash value over the measurement period has increased from 0.05% to 0.15%. The debt burden is expected to meet the needs of a growing Town, and the community is able to pay the required debt.



## 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 book.

### 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
TIP	Transportation Improvement Plan
USDA	United States Department of Agriculture, a Federal agency
WIFA	Water Improvements Financing Authority

**TERMS and DEFINITIONS**

**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.

**Assigned Fund Balance** - Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. [GASB 54, paragraph 13]

**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.

**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.

**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.

**Capital Projects Funds** - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations or other governments. [GASB 54, paragraph 33]

**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.

**Committed Fund Balance** - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. [GASB 54, paragraph 10]

**Contingency Funds** – Funds identified 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.

**Current Financial Resources** - The subset of assets reported in a governmental fund because they are considered relevant to the assessment of near-term liquidity.

**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.

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

**Debt Service Funds** - Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. [GASB 54, paragraph 34]

**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.

**Enabling Legislation** - Legislation that authorizes a government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. [GASB 34, paragraph 37]

**Expenditure** – 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.

**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 fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1, paragraph 2] More specific information on Town funds is provided later in this section.

**Fund Balance** – The difference between assets and liabilities reported in a governmental fund. [2005 GAAFR, Glossary]

**Fund Balance Policy** - A policy that establishes a minimum level at which an unrestricted fund balance is to be maintained.

**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.

**General Fund** - Fund used to account for and report all financial resources not accounted for and reported in another fund. [GASB 54, paragraph 29]

**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 Towns 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% limit. Towns may issue general obligation bonds up to 20% of the jurisdiction’s net secondary assessed valuation with voter approval.

**Governmental Activities** - Activities generally financed through taxes, intergovernmental revenue, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds. [GASB 34, paragraph 15]

**Governmental Funds** - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. [2005 GAAFR, Glossary]

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

**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.

**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 aggregate increase in assessed value that can occur from one year to the next.

**Local Government Investment Pool** – 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.

**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.

**Net Assets** - Difference between assets and liabilities reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

**Nonspendable Fund Balance** - Portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. [GASB 54, paragraph 6]

**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.

**Permanent Funds** - Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry. [GASB 34, paragraph 35]

**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 source of revenue for Town operations provided to the General Fund.

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

**Restricted Fund Balance** - Portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. [GASB 54, paragraph 8]

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

**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 Funds** – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. [GASB 54, paragraph 30]

**Stabilization Arrangements** - Amounts formally set aside for use in emergency situations or when revenue shortages or budgetary imbalances arise. Those amounts are subject to controls that dictate the circumstances under which they can be spent. [GASB 54, paragraph 20] The Town does not have any stabilization arrangements.

**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.

**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.

**Truth in Taxation** – A state mandated public notification process informing residents of the Council's consideration of a possible tax increase. The process may occur during the Council's consideration of the recommended (or proposed) budget.

**Unassigned Fund Balance** - Residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it would be necessary to report a negative unassigned fund balance. [GASB 54, paragraph 17]

**Unrestricted Fund Balance** - The total of committed fund balance, assigned fund balance, and unassigned fund balance.

## **FUND STRUCTURE and DESCRIPTIONS**

The use of public resources typically is constrained by legal restrictions and similar limitations. Some of these constraints are imposed by outside parties such as higher level governments, grantors or creditors. Others reflect limitations that the government itself places on the use of resources. State and local governments historically have established separate funds to help ensure and demonstrate compliance with such constraints. A FUND is a tool that accountants use to segregate resources related to specific activities such as street maintenance. Funds have come to function, for the most part, as simple bookkeeping devices designed to facilitate budgeting and to ensure and demonstrate legal compliance.

All funds are classified into one of three broad categories: governmental, proprietary or fiduciary. These three categories are further broken down into additional "fund types".

**Governmental Funds** are typically used to account for activities supported by taxes, grants and similar resources. Governmental funds are classified into five fund types:

- 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.
- **Special Revenue Funds** are used to account for revenues that are legally restricted to a specific use.

- **Debt Service 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.
- **Capital Projects Funds** are used to account for the acquisition and construction of major capital assets.
- **Permanent Funds** are used to account for endowments and similar arrangements. The Town has no permanent funds in this category.

**Proprietary Funds** are used to report business-type activities and include two fund types.

- **Enterprise Funds** are used to account for services provided on a total or partial cost-recovery basis to parties outside the government, such as utility services. These funds account for government services that are rendered to the public on a fee basis, which resembles the private sector.
- **Internal Service Funds** are used, for the most part, to allocate selected costs within the government itself.

**Fiduciary Funds** are used to account for resources that are *not* available to support a government's own programs because the government holds the resources as an agent or trustee and include four fund types.

- **Private-Purpose Trust Funds** such as escheat property are not used by the Town.
- **Pension and Other Employee Benefit Trust Funds** are, with one exception, not used by the Town. The Town's participation in the Arizona State Retirement System and the Public Safety Retirement System on behalf of Town employees is accounted for at the state level with disclosure of relevant information in the footnotes to the Consolidated Annual Financial Report (CAFR).
- **Investment Trust Funds** are used to account for, by way of example, intergovernmental investment pools. While the Town uses the Local Government Investment Pool operated by the State Treasurer, the Town maintains no separate investment pools.
- **Agency Funds** are used to account for resources held in a temporary and essentially custodial capacity by the Town for others. The Town maintains no on-going agency funds.

## FUND BALANCES and THEIR COMPONENTS

Effective for financial statement periods beginning after June 15, 2010, the Town is required to implement the provisions of GASB 54 (Governmental Accounting Standards Board) which is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. These new classifications will focus on "the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent" (*GASB Statement No. 54, paragraph 5*). Prior to GASB 54, the focus was on whether resources were available for appropriation (i.e., budgeting) and presented fund balances as *unreserved* (available for appropriation) or *reserved* (not

available for appropriation). Amounts designated as unreserved could be further identified, at the option of the governmental unit, as *designated* to indicate tentative plans or self-imposed limitations on the use of a portion of the unreserved fund balance.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The force of these limitations can vary significantly, depending on the source of the limitation. These limitations are reflected in the five components of fund balances dictated by GASB 54 and include the following.

**Nonspendable Fund Balance** reflects assets that may be inherently nonspendable from the vantage point of the current period such as:

- Assets that will never convert to cash such as prepaid items or inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period such as the long-term portion of loans or assessments receivable;
- Resources that must be maintained intact pursuant to legal or contractual requirements such as the capital of a revolving loan fund.

**Restricted Fund Balance** is used to describe the portion of a fund balance that reflects resources that are subject to externally enforceable legal restrictions typically imposed by parties outside of the government. Those parties might include:

- Creditors, such as through debt covenants;
- Grantors or contributors; and
- Other governments through laws or regulations.

Restrictions can also arise when the authorization to raise revenues is conditioned on the revenue being used for a particular purpose such as gasoline taxes restricted to use for road repair or construction. In some cases, a government's own constitution or charter also may impose legal restrictions on the use of resources reported in a governmental fund.

**Committed Fund Balance** describes the portion of a fund balance that represents resources whose use is constrained by limitations that the government imposes on itself at its highest level of decision making and that remain binding unless removed in the same manner. Earmarked revenues are an example. Action imposing the limitation must be taken no later than the close of the reporting period, although the specific amount committed need not be determinable at the same time.

**Assigned Fund Balance** is the term used to describe the portion of a fund balance that reflects a government's intended use of resources. The intent must be established at the highest level of decision making, or by a body or official designated for that purpose. Because a government cannot assign resources that it does not have, the amount reported as assigned fund balance can never exceed total fund balance less amounts designated as nonspendable, restricted and committed components. In the case of the general fund, the assignment must be narrowed than the purpose of the fund itself.

The assigned fund balance category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget, but can not exceed the projected deficit.

**Unassigned Fund Balance** in the general fund is the excess, if any, that exceeds amounts properly classified in one of the other four categories. GASB 54 provides that any governmental fund, other than the general fund, can report a negative amount of unassigned fund balance.

**TOWN of BUCKEYE FUNDS LISTING**

Funds included or referenced in this document are identified below.

**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. Fund balances are restricted, committed or assigned.

**SPECIAL REVENUE FUNDS**

**032 – Fill-the-Gap Fund.** Certain fees collected by the state courts are allocated and distributed to local courts for purposes specified in state law. Expenditures from this fund may be made only with the advance approval of the Supreme Court. Fund balances are restricted. (Magistrate Court)

**033 – JCEF (Judicial Collection Enhancement Fund) Fund.** The magistrate court's portion of certain fees required by state law to be charged by the court are accounted for in this fund. Expenditures from this fund may be made only with the advance approval of the Supreme Court and only for certain purposes specified in state law. Fund balances are restricted. (Magistrate Court)

**035 – R.I.C.O. Fund.** The Police Department may make application to use the proceeds from criminal forfeitures for a variety of programs, goods and services in support of their on-going programs. Fund balances are restricted. (Police)

**037 – VALUE Kids** (formerly D.A.R.E.). Revenue is provided by youth activities and donations for self-supportive programs that focus on at-risk youth. Fund balances are restricted. (Police)

**038 – BUCKEYE EXPLORER.** Revenue is provided by youth activities and donations for assisting teenagers to attend conferences and seminars. Fund balances are restricted. (Police)

**042 – MAG/ADOT PROJECTS FUND.** This CIP-type fund is used to account for the receipt and expenditure of various MAG or ADOT grants or IGAs for a variety of road construction or improvement projects. Fund balances are restricted. (Public Works)

**043 – CDBG PROJECTS.** The Town is a sub-grantee under the Maricopa County CDBG program for various infrastructure projects that qualify under federal standards. The Town is required to provide an amount of matching funds from the General Fund for each grant. Fund balances are restricted. (Community Development)

## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

**045 – 3511 TOWING/IMPOUND FUND.** This fund was created under the provisions of state law which imposes certain fees in certain circumstances when a vehicle is towed for the violation of certain provisions of state law. The fees collected are to be used for specific purposes. Fund balances are restricted. (Police)

**051 – AIRPORT IMPROVEMENT FUND.** This CIP-type fund is receives federal and state grants to be used for infrastructure improvements to the Town airport. The Town contributes stipulated amounts based on the grants. Fund balances are restricted. (Airport)

**057 – CEMETERY IMPROVEMENT FUND.** Revenue comes from charges associated with the sale of cemetery plots. Funds are used to maintain and enhance the cemetery. Fund balances are restricted. (Community Services)

**059 – SUNDANCE WATER RECHARGE FUND.** Single family home building permits within the Sundance community are charged this fee. Water from the reclamation facility is stored in the lakes and used to water golf courses and other landscaping areas in the community. Fund balances are committed. (Water Resources)

**063 – MARICOPA COUNTY CAP (Community Action Program).** Funds are provided by Maricopa County to assist eligible people in meeting their basic needs. A percentage of salaries, but not benefits, are covered by this grant. The difference in cost is covered by the Town's General Fund. Fund balances are restricted. (Community Services)

**066 – APS/SRP MITIGATION FUND.** Funds were provided to the Town in 2002 by APS and SRP as a settlement for allowing Kv500 lines to be placed close to occupied property. These CIP-type funds are required to be used for parks improvements. Fund balances are restricted. (Community Services)

**069 – FESTIVAL FIRE FUND.** This fund was created to record salaries/benefits and other costs of operation of the fire station at Festival Ranch. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

**070 – HIGHWAY USER REVENUE FUND (HURF).** Administrative and operating costs for construction of streets, right-of-way acquisition and maintenance and street light operating costs are accounted for in this CIP-type fund. Funds are received from the State based on gasoline tax collections and vehicle licenses. It is designated a major fund. Fund balances are restricted. (Public Works)

**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 CIP-type 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; thus, fund balances are restricted. (Public Works)

**072 – VERRADO PLANNER FUND.** Revenues were provided by a developer to fund two planner positions. The agreement expired at the end of FY2008-09 and the fund was closed for FY/10 when the positions were funded by the General Fund. (Community Development)

**073 – POLICE DEPT – GRANTS.** State, federal or other grants received by the Police Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Police)

**074 – SOCIAL SERVICES – GRANTS.** Federal funds administered by the Maricopa County Area Agency on Aging cover a percentage of salaries and benefits as well as other expenditures for operation of the community center for the benefit of the elderly and disabled. The Town is advised annually of the amount that will be distributed to them for operations. The Town is required to provide matching funds from the General Fund. Fund balances are restricted. (Community Services)

**075 – FIRE DEPARTMENT – GRANTS.** State, federal or other grants received by the Fire Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Fire)

**076 – PARK GRANT PROGRAMS.** This fund was established to account for state, federal or other grants received by the Community Services Department in support of their programming. Fund balances are restricted. (Community Services)

**077 – HOMELAND SECURITY GRANT FUND.** This fund receives funding for various homeland security initiatives. Fund balances are restricted. (Town Manager)

**100 – IMPACT FEES-PARKS & RECREATION.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

**101 – IMPACT FEES-LIBRARY.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

**102 – IMPACT FEES-POLICE.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Police)

**103 – IMPACT FEES-GENERAL GOVERNMENT.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Town Manager)

**104 – IMPACT FEES-STREETS.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Public Works)

**105 [formerly 062] – WATER SYSTEM IMPROVEMENT FUND.** Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

**106 [formerly 067] – SEWER IMPROVEMENT FUND.** Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

**107 (formerly 064) – IMPACT FEES-FIRE FUND.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Fire)

**121 – REPLACEMENT RESERVE FUND.** Established in FY10 to hold revenues received or allocated for replacement of vehicles, IT equipment and facilities. Fund balances are committed. (Finance)

**122 – ECONOMIC DEVELOPMENT REINVESTMENT FUND.** Established for FY11, incremental revenues from new commercial development (construction sales tax and building related fees), along with current year property tax collections in excess of budgeted collections will be placed in this fund to be used for capital projects (water, wastewater and streets) to support additional economic development projects.

**125 – RISK MANAGEMENT FUND.** Costs and activities related to risk management within the Town are budgeted in this fund, and funded by a transfer from the General Fund. In addition to insurance premiums (exclusive of health and similar coverages provided as employee benefits), annual physical testing for CDL drivers, safety equipment testing, safety training and similar programs are handled through this fund. Fund balances are committed. (Human Resources)

**150 – B.A.S.E. (BEFORE and AFTER SCHOOL PROGRAMS).** This fund was created in FY/09 to record salaries/benefits and other costs of operation for before and after school programs. The fund was closed at the end of FY/09 when all Community Services programs were again properly consolidated in the General Fund for FY/10. (Community Services)

**151 – SPORTS and SPECIAL INTEREST CLASSES.** This fund was created in FY/09 to record salaries/benefits and other costs of operation for various sports programs and special interest classes. The fund was closed at the end of FY/09 when all Community Services programs were again properly consolidated in the General Fund for FY/10. (Community Services)

**180 – DOWNTOWN REVITALIZATION.** Revenues are transferred monthly from the General Fund to be used for specific activities per Town Ordinance 25-04. Fund balances are restricted. (Town Manager)

**185 – HERITAGE PARK DEVELOPMENT FUND.** Money in this CIP-type fund comes from fund-raising activities and private donations to provide seed money for the eventual development of this facility. Fund balances are restricted (donations) and committed (fund-raising). (Community Services)

**492 – MILLER ROAD ID O&M.** With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Miller Road Improvement District. Fund balances are restricted. (Finance)

**493 – JACKRABBIT TRAIL ID O&M FUND.** With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)

**502 – TARTESSO FIRE FUND.** This fund was created to record salaries/benefits and other costs of operation of the fire station at Tartesso. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

**520 – S.A.F.E.R. GRANT FUND.** This fund was created to record federal reimbursements for limited salaries and benefits for six firefighters, with the General Fund providing the balance of the funding. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

**550 – SLID OPERATIONS.** This fund was created in FY2009-10 to account for the receipts and expenditures related to the operation of the various SLIDs authorized within the Town. Fund balances are restricted and are not part of the Town's assets. Funds are separate legal entities, with operations and management provided by the Town. Fund balances are restricted. (Public Works)

**610 – ROADWAY CONSTRUCTION FUND.** This CIP-type fund, created by Resolution 41-06, receives transfers from the General Fund that are dedicated to interstate highway improvement projects and local road projects (limited to no more than 50% of transferred amounts). Fund balances are restricted. (Public Works)

**641 – TRANSIT PROGRAMS FUND (FORMERLY TRANSPORTATION MASTER PLAN).** This fund was initially created to monitor the funding and development of the Town's transportation master plan. With the completion of the plan in FY2009-10, the purpose of the fund was recast to receive funding from federal, state and local sources for various transit purposes. Fund balances are committed. (Community Development)

**650 – AUTOMATION and TECHNOLOGY FUND.** This fund was created with a transfer from the General Fund for the purpose of having designated funding for technology enhancements to the Town's technology infrastructure. Fund balances are committed. (Information Technology)

**655 – TECHNOLOGY LIFE CYCLE MANAGEMENT FUND.** This fund was created by a transfer from the General Fund for the purpose of having designated funding for the replacement of various Town technology assets. Fund balances are committed. (Information Technology)

**660 – ECONOMIC DEVELOPMENT FUND.** This fund was created by a transfer from the General Fund for the purpose of having designated funding for future economic development activities. Fund balances were returned to the General Fund and the fund closed during FY/10. (Town Manager)

**670 - ADOT/LTAF II.** This CIP-type fund receives money from MAG and ADOT grants for the planning, design and construction of an interim park-and-ride facility. Fund balances are restricted. (Community Development)

**671 – EARL EDGAR RENOVATION FUND.** This CIP-type fund was created to consolidate funding from multiple sources for the renovation of Earl Edgar Park. With the completion of the renovations in FY2008-09, the fund was closed. (Community Services)

## **DEBT SERVICE FUNDS**

**191 – DEBT FUND GADA 2005A.** Transfers from the general fund and the water and wastewater enterprise funds are used to retire and make interest payments on the GADA 2005A bonds. Fund balances are committed. (Finance)

**193 – EXCISE BOND DEBT FUND.** The water enterprise fund provides funding to retire and make interest payments on the 2000 excise bonds. Fund balances are committed. (Finance)

**195 – DEBT FUND GADA 2006A.** Transfers from the general fund are used to retire and make interest payments on the GADA 2006A bonds. Fund balances are committed. (Finance)

**197 – DEBT FUND GADA 2007A.** Transfers from the general fund are used to retire and make interest payments on the GADA 2007A bonds. Fund balances are committed. (Finance)

**701 [formerly 065] – MILLER ROAD ID DEBT SERVICE FUND.** With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Miller Road Improvement District. Fund balances are restricted. (Finance)

**703 – JACKRABBIT TRAIL ID DEBT SERVICE FUND.** With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)

### **CAPITAL PROJECTS FUNDS**

**190 – GADA 2005A INFRASTRUCTURE FUND.** Revenue was received through a 2005 GADA bond to be used for major water, sewer, and street construction. Fund balances are restricted. (Finance)

**194 – GADA 2006A INFRASTRUCTURE FUND.** Revenue was received through a 2006 GADA bond to be used for the construction of a new town hall facility and related infrastructure. Fund balances are restricted. (Finance)

**196 – GADA 2007A INFRASTRUCTURE FUND.** Revenue was received through a 2007 GADA bond to be used for the acquisition or construction of an office building and related infrastructure. With the completion of the acquisition of the Charman Building, the fund was closed effective at the end of FY/09. (Finance)

**615 – CIP GENERAL.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Town Manager)

**625 – CIP FACILITIES.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Town Manager)

**630 – CIP PARKS and LIBRARY.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Community Services)

**635 – CIP POLICE.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Police)

**640 – CIP ROAD PROJECTS.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are intended to be used to provide required Town matching funds on various road and sidewalk projects, including PM10 (dust) compliance. Fund balances are committed. (Public Works)

**645 – CIP SOLID WASTE.** This fund was initially created by a transfer from the General Fund to provide designated funding for recycling efforts. All funds have been expended, and the fund was closed at the end of FY/09. (Public Works)

## **TOWN OF BUCKEYE BUDGET FOR FY 13-14**

---

**672 – CIP FIRE.** This fund was created in FY2009-10 to receive federal ARRA stimulus grant funding to construct a permanent fire station in the Verrado community. Fund balances are restricted. (Fire)

**702 – JACKRABBIT TRAIL ID INFRASTRUCTURE FUND.** Revenue was received through a 2009 bond issue to be used for the construction of a sewer line in the Jackrabbit Trail Improvement District. Fund balances are restricted. (Finance)

### **ENTERPRISE FUNDS**

**050 – AVIATION FUND.** This fund accounts for the activities of the Town's aviation enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

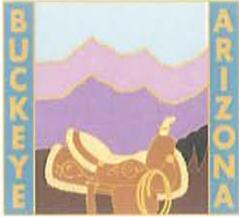
**054 – SOLID WASTE FUND.** This fund accounts for the activities of the Town's solid waste enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

**061 – WATER UTILITY FUND.** This fund accounts for the activities of the Town's water enterprise. Fund balances are committed and restricted. (Water Resources)

**060 – WASTEWATER (SEWER) FUND.** This fund accounts for the activities of the Town's wastewater (sewer) enterprise. Fund balances are committed and restricted. (Water Operations)

### **FIDUCIARY FUNDS**

**040 – FIREMAN'S FUND.** Accounts for the activities of the Volunteer Firefighters' Relief and Pension, which accumulates resources for pension benefit payments to qualified volunteer firemen. This fund was established for the volunteer fireman retirement contributions. It is funded by the volunteer fireman and Town. Fund balances are restricted. (Finance)



## Town Of Buckeye Financial Policies and Procedures

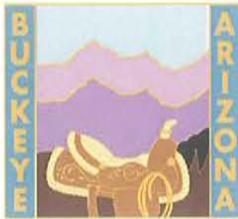
---

### EXECUTIVE SUMMARY

Financial policies establish the framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. Financial policies and procedures are not “set in stone”, and should be reviewed periodically. It is recognized that the Town Council may approve an action that is contrary to the policies due to special circumstances. The Town Manager and the leadership team will develop procedures and guidelines to implement the financial policies. The Town Manager and leadership team will have the primary responsibility for reviewing financial actions and providing guidance on financial issues to the Town Council.

The overall financial goals of the Town that underlie financial policies and procedures are:

1. **Fiscal Wellness** which reflects the goal that the Town is in a solid financial condition at all times and includes:
  - A. Cash solvency which is the ability to pay existing bills;
  - B. Budgetary solvency which is the ability to balance the budget in all operating, capital and debt funds with appropriate revenue sources and meet all statutory budgetary requirements prior to the beginning of each fiscal year;
  - C. Long-run solvency which is the ability to pay future bills; and
  - D. Service level solvency which is the ability to provide needed and desired services.
  
2. **Flexibility** which reflects the goal that the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.



## Town Of Buckeye Financial Policies and Procedures

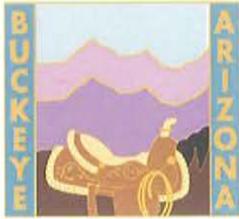
---

3. **Adherence to the highest accounting and management practices** which reflect the goal that the Town is in compliance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Financial policies and procedures to move the Town toward achieving these goals can be grouped into five (5) primary categories:

### **Operating Budget Policies and Procedures:**

1. General budget guidelines and annual expenditure limits
2. Balanced revenue sources
3. Revenue projections and monitoring
4. Matching of recurring and non-recurring revenues and expenditures
5. Payment of growth or development related expenditures with growth or development revenues
6. Establishment and maintenance of a "rainy day" reserve
7. Compliance with statutory requirements or restrictions
8. Budgeting for repair and replacement of Town infrastructure
9. Budgeting for replacement of vehicles and information technology equipment
10. General operating debt management
11. Compensation policy and structure
12. Annual Cost Allocation



## **Town Of Buckeye Financial Policies and Procedures**

---

### **Fiscal Operating Policies and Procedures:**

13. General policies
14. Internal controls
15. Administrative operational fiscal policies and procedures
16. Additional operational fiscal policies and procedures related to the Town's enterprise activities.

### **Capital Improvement Program Policies and Procedures:**

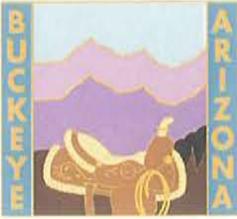
17. General program guidelines
18. Specific policy statements on development and maintenance of capital improvement program/ infrastructure improvement program

### **Debt Management Policies and Procedures:**

19. Specific policies for long-term financings

### **Financial Reporting Policies and Procedures:**

20. Specific policies for financial reporting



## Town Of Buckeye Financial Policies and Procedures

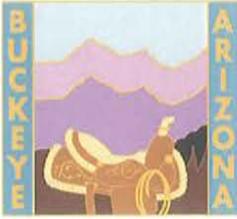
---

### Financial Policies and Procedures

Financial policies establish the framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. Financial policies and procedures are not “set in stone”, but should be reviewed periodically to ensure that they continue to allow the Town to comply with the highest standards of fiscal management. The Town Manager and the leadership team have the primary responsibility to develop and manage the procedures and for reviewing financial actions and providing guidance on financial issues to the Town Council.

The overall financial goals of the Town that underlie financial policies and procedures are:

1. **Fiscal Wellness** which reflects the goal that the Town is in a solid financial condition at all times and includes:
  - A. Cash solvency which is the ability to pay existing bills;
  - B. Budgetary solvency which is the ability to balance the budget in all operating, capital and debt funds with appropriate revenue sources and meet all statutory budgetary requirements prior to the beginning of each fiscal year;
  - C. Long-run solvency which is the ability to pay future bills; and
  - D. Service level solvency which is the ability to provide needed and desired services.
  
2. **Flexibility** which reflects the goal that the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.



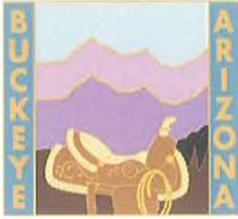
## Town Of Buckeye Financial Policies and Procedures

---

- 3. Adherence to the highest accounting and management practices** which reflects the goal that the Town is in compliance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

### Operating Budgets and Procedures:

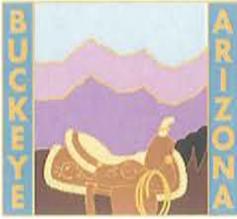
- 1. General budget guidelines and annual expenditure limits.** On March 13, 2012, Town of Buckeye voters affirmed the Home Rule Option for the next four years (FY 12-13 through FY 15-16). Under the Home Rule Option, the expenditure limitation is free from any ties to the State imposed limitation. Buckeye 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.
  - 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, or as part of the next year's budget process.
  - The Town Council will adopt budgets for all funds prior to the beginning of the fiscal year, although adoption of one or more property tax levies may be accomplished by Council action after the beginning of each fiscal year.



## Town Of Buckeye Financial Policies and Procedures

---

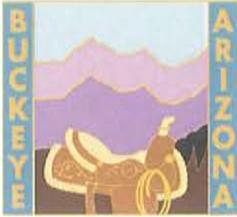
- Budgetary control is established at the fund level. In the case of the general fund, budgetary accountability is at the department level.
  - Adoption of the annual budget constitutes Council approval for the Town Manager to negotiate and enter into any contracts required for the timely execution of specifically identified budgeted activities or work and the application for and acceptance of any specifically identified budgeted grant(s) with no further Council action, provided no statute or ordinance requires to the contrary. Council shall be advised of all contracts executed in excess of \$100,000 and all grants accepted in excess of \$50,000 under this policy.
  - The total of proposed expenditures shall not exceed the total of estimated income and fund balances available for each fund. Since fund balances are non-recurring revenues, they will generally be 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.
- 2. Revenues must reflect the need for balance.** Diversified and stable revenue streams will be maintained to ensure fiscal health and absorb short-run fluctuations in any one revenue source in all funds. Corollaries to this policy are:
- User fees for all operations will be examined at least every two years to ensure that fees cover direct and indirect costs of service;



## Town Of Buckeye Financial Policies and Procedures

---

- Rate adjustments for enterprise operations will be based on rate studies that incorporate the long-term (at least five years) plans and needs of the enterprise;
  - Development (impact) fees will be reviewed at least annually for adjustment as provided by ordinance.
- 3. Revenue projections and monitoring.** Revenue projections will be 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. The Town will actively monitor 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.
- 4. Recurring expenditures must be matched to recurring revenues.** Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the Town from fluctuating service levels and avoids crises when one-time revenues are reduced or removed. Some corollaries to this policy are:
- Fund balances should be used only for one-time, non-recurring expenditures such as capital equipment and building improvements under \$100,000, or contingency appropriations and related purposes.
  - Ongoing maintenance costs such as vehicle repair and maintenance, roadway maintenance, or building repair and maintenance should be funded through operating revenues.



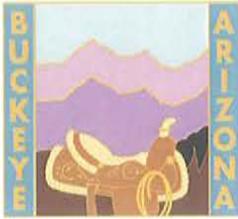
## Town Of Buckeye Financial Policies and Procedures

---

- Recurring and known costs such as swimming pool pump replacement and elections should be financed through operating revenues.
- Federal and state grants which fluctuate should not be used to fund ongoing programs.

**5. Growth or development related revenues should first be used for growth or development related expenditures.** Those expenditures may be related to future development or invested in improvements that will benefit future residents or make future service provision more efficient and effective. It will be the policy of the Town to give priority to those improvements that emphasize infrastructure and facilities that will support the Town's ability to attract businesses that will enhance the economic stability of the community, by creating jobs and retail revenue growth. While it is tempting to use growth-related revenue to support current operations, doing so can lead to a crisis when the growth rate decreases. This policy implies a commitment to identify the portions of the Town's revenue stream that results from growth or development (exclusive of impact or development fees).

**6. Establish and maintain a general fund contingency reserve.** The adopted budget for each fiscal year should include an appropriation, separate from the beginning fund balance appropriation, equal to the lesser of: 25% of the proposed and adopted general fund revenues for the fiscal year or three months of general fund operating expenses... This contingency reserve essentially serves as the Town's revenue stabilization account. As such, it can help to minimize the impact of fluctuations in revenue collections. It also can be used to mitigate the negative effects of unforeseeable and unexpected financial situations.



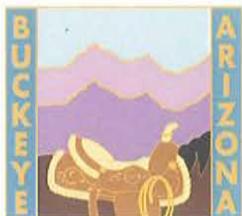
## Town Of Buckeye Financial Policies and Procedures

---

**7. Compliance with statutory or other limitations or restrictions on revenue sources.** The budget process must ensure that the Town is in compliance with statutory or other limitations or restrictions on revenue sources and spending including, but not limited to:

- Distributions of state Highway User Revenue Fund (HURF) to the Town must be accounted for in a separate special revenue fund.
- The Town must maintain its level of general fund support for street maintenance and operations (A.R.S., Title 28, Chapter 18, Article 2).
- Vehicle impound fees must be accounted for in a special fund (A.R.S. § 28-3513).
- Seventy-five percent (75%) of the Town's annual Local Transportation Assistance Fund (LTAF) distribution must be devoted to transit purposes (RPTA IGA).

**8&9. Replacement of facility space, vehicles and technology equipment will be budgeted.** A rental rate structure should be established annually to provide funds for replacement of vehicles and technology equipment. An initial reserve could be established by annually appropriating a "facility space" charge of \$50 per employee per month, charged to each department. When new or replacement equipment is requested and budgeted from operating funds, a corresponding rental rate payment equal to the life cycle replacement cost for the new equipment should be included within the requesting department's operating budget on an ongoing basis. All purchases of vehicles should be coordinated through Purchasing and reviewed by the Fleet Maintenance division. All purchases of technology equipment should be coordinated through Purchasing and reviewed by the Information Technology department.



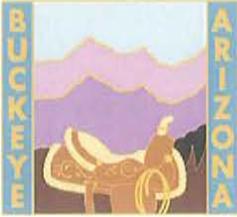
## Town Of Buckeye Financial Policies and Procedures

---

**10. General operating debt management policies.** Short-term borrowing or lease/ purchase contracts may be considered for financing major operating capital equipment when the Town Manager and Finance Director, with the concurrence of the appropriate Department Director, determine this is in the Town's best interests. Short-term debt should not exceed 5% of pledged revenues or 20% of total debt.

**11. Compensation policy and structure.** Annual budget development should include the provision of predictable salary increases, sustainable over time, that serve to recognize and reward the contributions of experienced and well-trained staff. To this end, the merit pay policy provides for merit increases of up to 8% annually to certain categories of employees based on the Town's ability to pay, and annual 5% step increases to all other categories of employees to reflect increasing skill levels based on the Town's ability to pay. The Human Resources Department, subject to economic and other indicators, should review other Valley town's and Town's pay scales at least every two to five years to determine the necessity of recommending classification or compensation adjustments to ensure that the Town's compensation structure remains competitive.

**12. Cost Allocation.** Annually the Town will update its Cost Allocation Methodology adjusted for the new operating budget. The primary purpose in cost allocation is to allocate the costs of operating the Town's internal support departments to the departments that provide a product or service to the public. Assigning costs of delivering goods or services allows the Town to make an informed determination in setting user fees and the level of tax subsidy it wants to maintain as a matter of public policy.



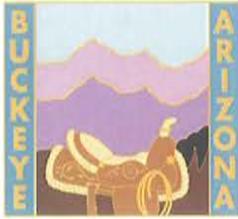
## Town Of Buckeye Financial Policies and Procedures

---

### Fiscal Operating Policies and Procedures:

**13. General policy position.** The majority of fiscal operating policies and procedures are properly handled at the administrative level, and not the Council level. However, from time to time, it will be appropriate for the Town Manager to bring policy proposals to the Council for their consideration that could serve as overarching policy statements to guide the formulation of administrative policies and procedures. Issues that could be brought forward for Council consideration might include:

- Policy to guide the investment of idle funds of the Town;
- Policy regarding the preparation of cost/benefit analysis when the Town is requested to approve the creation of improvement districts, community facilities districts, and other special districts.
- Policy regarding the preparation of a cost/benefit analysis when the Town is applying for or accepts grants.
- Policy regarding the extension of credit, the provision of services when amounts are owed to the Town, and the write-off of non-collectible accounts.
- Policy requiring the preparation of a cost/benefit analysis (operational fiscal impact analysis) prior to the submittal to the Town Council for approval of any residential, commercial and/or industrial development.



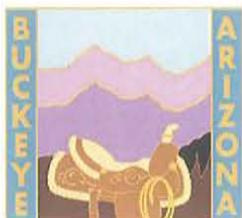
## Town Of Buckeye Financial Policies and Procedures

---

**14. Internal controls.** It is the policy of the Council that the Town Manager shall ensure that appropriate and effective internal controls are in place and functioning properly to monitor and exercise control over the Town's activities.

**15. Operational fiscal policies and procedures.** It is the policy of the Council that the Town Manager shall ensure that appropriate and necessary operational fiscal policies and procedures are in place and functioning properly to monitor and exercise control over the Town's activities. Operational fiscal policies and procedures should address at a minimum:

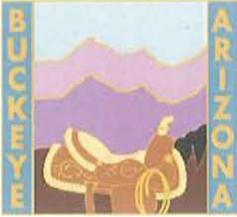
- Cash handling
  - ✓ Daily deposit requirement; securing funds overnight and weekends
  - ✓ Creation, maintenance and handling of impress funds
  - ✓ Creation, maintenance and handling of petty cash funds
  - ✓ Cash over/under
  - ✓ Returned checks (insufficient funds, account closed, etc); fees; declining to provide additional services
- Accounts receivable
  - ✓ Guidelines for establishing annual allowance for uncollectible accounts
  - ✓ Terms for extending credit



## Town Of Buckeye Financial Policies and Procedures

---

- Fixed assets
  - ✓ Capitalization policy
  - ✓ Maintenance of non-capitalized IT assets inventory
  - ✓ Disposition policy (scrap, salvage, sale, etc)
  
- Accounts Payable
  - ✓ P-card policies and procedures
  - ✓ Open account policies and procedures (Lowe's, Tru-Valu, etc.)
  - ✓ Other purchasing/credit card policies and procedures (e.g. Sam's Club)
  - ✓ Using vendor terms; accounting for rebates
  
- Revenues
  - ✓ Reimbursements are recorded as revenues, and not netted against the expense being reimbursed.
  
- Expenses
  - ✓ To provide information for subsequent budgets, all expenses must be charged to the proper account, even if it results in overspending in that category.
  - ✓ All spending is the responsibility of the Director. Overspending at the department or fund level is not permitted and may result in disciplinary action.
  - ✓ Expenditures related to grants may not be made until final notification of a grant award has been received.



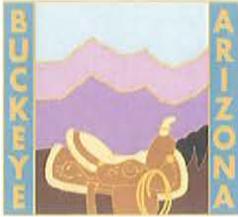
## Town Of Buckeye Financial Policies and Procedures

---

- General financial policies and procedures
  - ✓ Limit access to use of account numbers (e.g. risk management)
  - ✓ Signature authority guidance

**16. Additional fiscal operating policies and procedures related to the Town's enterprise activities.** Enterprise fiscal operating policies and procedures should also address the creation of, or encouragement of, business-like efficiencies.

- Fees charged for services should cover not only the direct operating costs of providing the service, but also the indirect costs of providing the service including, but not limited to, maintenance, repairs and replacement.
- The cost of providing a service should be analyzed before proposing an additional or enhanced service to be offered to the community.
- Periodically, the cost of providing existing services should be reviewed to determine if fees charged, if any, are adequate to cover the cost of the service being provided.
- When a department or division is identified as a cost center, at a minimum the following charges should be considered:
  - ✓ Labor charges
  - ✓ Materials charges
  - ✓ Administrative & departmental overhead charges



## Town Of Buckeye Financial Policies and Procedures

---

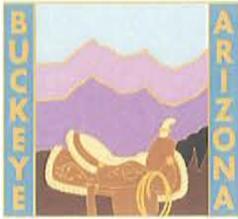
### Capital Improvement Policies and Procedures:

**17. General guidelines.** The Town will prepare a long-range Capital Improvement Plan (CIP) that incorporates the Infrastructure Improvement Program (IIP). The first five years of the plan should identify projects that can be completed with identified funding sources, with only the first year of the plan actually appropriated during the annual budget process. This plan may include unfunded projects as placeholders that carry out the Town's long-term strategic and general plans. During the budget process, the projects will be assessed regarding their necessity, priority, compatibility with Council and Town goals, long-range plans of various departments and the Town's financing capabilities.

- When proposing or planning capital projects, each Department must estimate the associated impact on the Town's annual operating budget. Examples include any associated staffing, utilities, water, landscape, building and equipment maintenance, insurance costs, debt service, and other operating costs that will be incurred as the result of the project.

**18. Specific policies.** The following policies will guide the development and administration of the Capital Improvement Plan:

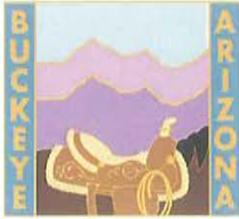
- It will be the policy of the Town that of not starting a construction project - whether it's a park, library or municipal office - unless there is an ongoing revenue stream to operate and maintain it.



## Town Of Buckeye Financial Policies and Procedures

---

- It will be the policy of the Town that the capital improvement program will support and be consistent with the adopted Town General Plan, adopted growth policies and adopted impact fee legislation.
- It will be the policy of the Town to give priority to those projects that emphasize infrastructure and facilities that will support the Town's ability to attract businesses that will enhance the economic stability of the community, by creating jobs and retail revenue growth.
- It will be the policy of the Town that each project be placed in one of five categories and that allocation goals be established for projects in each category:
  - ✓ Growth: new facilities, component additions or system upgrades that provide service or capacity for new customers (i.e. customers not currently using the system) or that restore needed reserves previously used to support new users.
  - ✓ Rehabilitation: projects that extend the service life of an existing facility or system, or that restore original performance or capacity by rehabilitating or replacing system components.
  - ✓ Deficiency: projects that correct inadequate service, provide system backup capability, or minimize downtime or loss of service ability.



## Town Of Buckeye Financial Policies and Procedures

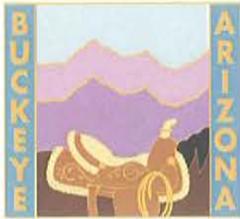
---

- ✓ Improvements: projects that enhance the efficiency or customer satisfaction of an existing system that are not covered in the above categories, including costs to conduct special studies directly related to the implementation of the capital program (e.g. the development or updating of master plans).
  
- ✓ Mandate: projects that are required in order to comply with regulation(s) of federal, state or local jurisdictions.

### Debt Management Policies and Procedures:

**19. Specific Policies:** The following policies will guide the development and administration of the Town's Long-Term Debt Financings:

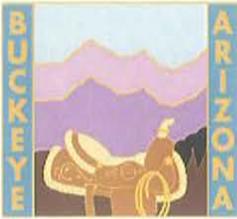
- The Town's Finance Director will determine the necessity/means of any and all debt financings. This includes short-term, long-term, equipment, and infrastructure.
  
- The Town will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
  
- An analysis showing how the new issue combined with current debt impacts the Town's debt capacity and conformance with Town debt policies will accompany every future bond/loan issue proposal.



## Town Of Buckeye Financial Policies and Procedures

---

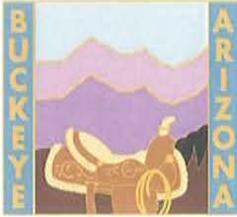
- General Obligation debt, which is supported by property tax revenues and will be utilized as authorized by voters. Other types of voter-approved debt (e.g., water, sewer, and HURF) may also be utilized when they are supported by dedicated revenue sources (e.g., fees and user charges).
- General Obligation debt issuances will be managed on an annual basis to match funds to Capital Improvement Plan cash flow requirements while being sensitive to the property tax levy burden on citizens.
- Non-voter approved debt will be utilized only when a dedicated revenue source can be identified to pay debt service expenses.
- Debt financing should not exceed the useful life of the infrastructure improvement with the average (weighted) bond maturities at or below ten to fifteen years.
- A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the Town's ability to pay short-term obligations.
- Bond interest earnings will be limited to funding changes to the bond financed Capital Improvement Plan, as approved by Town Council, or be applied to debt service payment on the bonds issued for construction of this plan.



## Town Of Buckeye Financial Policies and Procedures

---

- Utility rates will be set, as a minimum, to ensure the ratio of revenue to debt service meets a ratio of 1.2/1. The Town goal will be to maintain a minimum ratio of utility revenue to debt service of 1.6/1 or greater, to ensure debt coverage in times of revenue fluctuations attributable to weather or other causes, and to ensure a balanced pay-as-you-go Capital Improvement Plan.
- It is intended that Improvement District bonds will be primarily issued for existing neighborhoods desiring improvements to their property such as roads, water lines, sewer lines, streetlights, and drainage. Improvement District debt will be permitted only when the full cash value of the property, as reported by the Assessor's Office, to debt ratio (prior to improvements being installed) is a minimum of 3/1 prior to issuance of debt and 5/1 or higher after construction of improvements. Should the full cash value to debt ratio not meet the minimum requirements, property value may be determined by an appraisal paid for by the applicant and administered by the Town. In addition, the Town's cumulative improvement district debt will not exceed five (5%) percent of the Town's secondary assessed valuation. Bonds issued to finance improvement district projects will not have maturities longer than ten years, or as dictated by market conditions.



## Town Of Buckeye Financial Policies and Procedures

---

### Financial Reporting Policies and Procedures:

**20. Specific Policies:** The following policies will guide the development and administration of the Town's Financial Reporting:

- The Town's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent certified public accounting firm; with an audit opinion to be included with the Town's published Annual Financial Report.
- The comprehensive annual financial report shall be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The Town's Budget will be presented to satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.
- Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

RESOLUTION NO. 50-13

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF BUCKEYE, MARICOPA COUNTY, ARIZONA, ADOPTING A BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR THE FISCAL YEAR 2013-2014.**

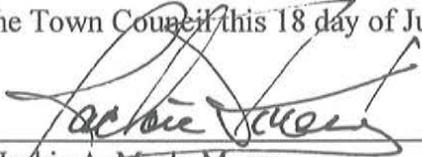
**WHEREAS**, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, Arizona Revised Statutes, the Town Council did, on the 4th day of June 4, 2013, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Buckeye; and,

**WHEREAS**, in accordance with said sections of said title and following public notice, the Town Council met on the 18th day of June, 2013 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures; and,

**WHEREAS**, it appears that said estimates together with a notice that the Town Council will meet, on the 2nd day of July, 2013 at the Town of Buckeye Town Hall, 530 East Monroe Avenue, Buckeye, Arizona 85326, at 6:00 p.m., for the purpose of hearing taxpayers and making tax levies as set forth in said estimates have been published and made available as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council that said estimates of revenues and expenditures shown on the attached schedules has not increased, reduced and/or changed and the same are hereby adopted as the Spending Limitation and Budget for the Town of Buckeye for Fiscal Year 2013-2014.

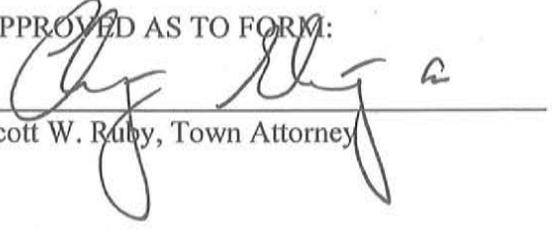
**APPROVED AND ADOPTED** by the Town Council this 18 day of June, 2013.

  
\_\_\_\_\_  
Jackie A. Meck, Mayor

ATTEST

  
\_\_\_\_\_  
for Lucinda J. Aja, Town Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Scott W. Ruby, Town Attorney

**TOWN OF Buckeye**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING SOURCES 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						<USES>	<OUT>	IN	<OUT>		
1. General Fund	\$ 47,442,745	\$ 33,340,477	\$ 20,622,096	Primary: \$ 5,079,332 Secondary:	\$ 38,990,324	\$	\$	\$ 19,534	\$ 8,461,585	\$ 56,249,701	\$ 56,249,701
2. Special Revenue Funds	29,262,207	9,406,973	9,758,825		7,744,698			11,363,918	127,304	28,740,137	28,734,367
3. Debt Service Funds Available	1,134,286	760,000	409,830		673,000					1,082,830	1,082,830
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,134,286	760,000	409,830		673,000					1,082,830	1,082,830
6. Capital Projects Funds	83,765,863	14,189,510	32,890,951		26,457,886			3,052,303		62,401,140	62,401,140
7. Permanent Funds											
8. Enterprise Funds Available	21,323,871	14,206,942	16,302,369		34,620,320				5,846,866	45,075,823	45,081,593
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	21,323,871	14,206,942	16,302,369		34,620,320				5,846,866	45,075,823	45,081,593
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 182,928,992	\$ 71,903,901	\$ 79,984,071	\$ 5,079,332	\$ 108,486,228	\$	\$	\$ 14,435,755	\$ 14,435,755	\$ 193,549,632	\$ 193,549,632

**EXPENDITURE LIMITATION COMPARISON**

	2013	2014
1. Budgeted expenditures/expenses	\$ 182,928,992	\$ 193,549,632
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	182,928,992	193,549,632
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 182,928,992	\$ 193,549,632
6. EEC or voter-approved alternative expenditure limitation	\$ 182,928,992	\$ 193,549,632

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 \*\*\* Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**TOWN OF Buckeye**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<b>2013</b>	<b>2014</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 5,332,766	\$ 5,644,332
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 levv. A.R.S. §42-17102(A)(18)	\$ -	
3. Property tax levy amounts		
A. Primary property taxes	\$ 5,332,766	\$ 5,079,332
B. Secondary property taxes	-	-
C. Total property tax levy amounts	\$ 5,332,766	\$ 5,079,332
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 5,332,766	
(2) Prior years' levies	-	
(3) Total primary property taxes	\$ 5,332,766	
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	\$ 5,332,766	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8046	1.8011
(2) Secondary property tax rate	-	-
(3) Total city/town tax rate	1.8046	1.8011
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>28</u> 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.

**TOWN OF Buckeye**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>GENERAL FUND</b>			
10 Town Government	\$ 14,882,000	\$ 16,586,673	\$ 17,320,100
10 State Shared Revenues	11,136,000	11,151,000	11,767,901
10 Prior Year and/or In Lieu Property Taxes SRP	108,000	113,628	21,628
10 Building & Planning Fees	1,843,600	4,321,000	4,396,825
10 Charges For Services	987,750	1,115,545	1,123,750
10 Franchise Fees & Leases	2,299,400	2,194,140	2,207,940
10 Operating Interest Revenue	252,100	356,100	356,100
10 Grants/ Donations/ Sponsorships	7,400	11,132	11,132
10 All Other Revenues	1,970,000	2,640,037	1,784,948
<b>Total General Fund</b>	<b>\$ 33,486,250</b>	<b>\$ 38,489,255</b>	<b>\$ 38,990,324</b>
<b>SPECIAL REVENUE FUNDS</b>			
32 Fill The Gap	\$ -	\$ 1,081	\$ -
33 JCEF Fund	37,052	4,079	-
34 Court Special Fund	16,500	16,734	-
35 RICO Fund	1,925,447	220,126	1,120,258
38 Buckeye Explorer	-	-	-
40 Fireman's Fund	-	7,007	7,007
41 BYB Fund	300	10	10
42 MAG/ADOT Projects Fund	100,000	43,936	-
43 CDBG Projects Fund	556,764	73,513	1,115,583
45 Towing/Impound Fund	71,500	71,500	192,684
51 Airport Improvement Fund	4,835,481	(1)	201,030
57 Cemetery Improvement Fund	22,600	12,320	12,100
59 Sundance Water Recharge Fund	1,150	1,150	1,150
63 CAP Fund	113,000	-	-
66 APS/SRP Mitigation Fund	100	200	200
70 Highway User Revenue Fund	2,574,100	2,719,933	2,889,818
71 Streets Improvement Fund	-	366,155	-
73 Police Department Grants Fund	1,743,085	300,919	658,803
74 Area Agency (AAA)	173,418	196,936	173,418
75 Fire Dept Grants Fund	69,909	101,807	527,071
76 Park Grants Fund	841,650	198,820	443,650
121 Replacement Reserve Fund	15,100	32,639	4,500
125 Risk Management Retention Fund	41,500	95,402	95,402
180 DwnTwn Revital	-	19,534	19,534
185 Heritage Park Development Fund	3,000	3,000	3,000
492 Miller Road ID O&M Fund	30,500	30,500	30,500
493 Jackrabbit Swr O&M	300	300	300
550 SLID Operations Fund	231,940	248,680	248,680
704 TOB Irrigation District	2,750,000	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 16,154,396</b>	<b>\$ 4,766,080</b>	<b>\$ 7,744,698</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**TOWN OF Buckeye**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>DEBT SERVICE FUNDS</b>			
701 Miller Road ID Debt Service Fund	\$ 438,000	\$ 438,000	\$ 438,000
703 Jackrabbit Trail Sewer ID Debt Svc Fund	235,000	235,000	235,000
<b>Total Debt Service Funds</b>	<b>\$ 673,000</b>	<b>\$ 673,000</b>	<b>\$ 673,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
46 Special Districts	\$ 20,000,000	\$ 143,100	\$ 20,000,000
100 Impact Fees-Parks & Recreation	-	1,500	1,500
101 Impact Fees-Library	-	650	650
102 Impact Fees-Police	-	1	1
103 Impact Fees-General Government	-	700	700
104 Impact Fees-Streets	-	1,000	1,000
105 Impact Fees-Water System Improvement Fd	6,000,000	1,200	1,200
106 Impact Fees-Sewer System Improvement Fd	-	4,000	4,000
107 Impact Fees-Fire	-	900	900
160 Impact Fees Parks & Rec	200,000	220,125	220,125
161 Impact Fees Library	200,000	33,020	33,020
162 Impact Fees Police	140,000	120,005	120,005
163 Impact Fees Fire	200,000	300,160	300,160
164 Impact Fees Streets	200,000	105,060	105,060
165 Impact Fees Water	50,000	9,525	9,525
166 Impact Fees Waste Water	50,000	75,040	75,040
610 Roadway Construction Fund	3,300,000	384,000	-
615 CIP-General	-	174,975	-
630 CIP-Parks and Library	45,000	188,501	85,000
640 CIP Road Projects	-	11,590	-
670 Park n Ride-ADOT/RPTA	-	(60,246)	-
672 CIP-Fire	-	-	5,500,000
<b>Total Capital Projects Funds</b>	<b>\$ 30,385,000</b>	<b>\$ 1,714,806</b>	<b>\$ 26,457,886</b>
<b>PERMANENT FUNDS</b>			
	\$ -	\$ -	\$ -
<b>Total Permanent Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>			
50 Aviation Enterprise	\$ 254,800	\$ 228,500	\$ 231,025
54 Solid Waste Enterprise	3,032,300	3,784,200	4,442,095
60 Wastewater (Sewer) Utility Enterprise	4,402,100	4,645,200	4,831,200
61 Water Utility Enterprise	7,220,500	9,255,585	25,116,000
<b>Total Enterprise Funds</b>	<b>\$ 14,909,700</b>	<b>\$ 17,913,485</b>	<b>\$ 34,620,320</b>
<b>INTERNAL SERVICE FUNDS</b>			
	\$ -	\$ -	\$ -
<b>Total Internal Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 95,608,346</b>	<b>\$ 63,556,626</b>	<b>\$ 108,486,228</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**TOWN OF Buckeye**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
41 BYB Fund	\$	\$	\$	\$ 3,400
42 MAG/ADOT Projects Fund				50,000
51 Airport Improvement Fund				550,000
74 Social Services Fd (Area Agency)				335,227
121 Replacement Reserve Fund				933,000
122 Econ Development Fund				2,811,309
125 Risk Management Fund				726,346
610 Roadway Construction				350,000
625 CIP-Facilities				181,571
630 CIP-Pks & Library				160,491
640 CIP-Road Projects				577,241
650 Automation & Technology Fund				790,000
655 Technology Life Cycle				178,000
660 Non-Construction Improvement Projects				815,000
180 Downtown Revitalization Fund			19,534	
<b>Total General Fund</b>	\$	\$	\$ 19,534	\$ 8,461,585
<b>SPECIAL REVENUE FUNDS</b>				
41 BYB Fund	\$	\$	\$ 3,400	\$
42 MAG/ADOT Projects Fund			50,000	
43 CDBG			290,016	
50 Airport Opns			5,770	
51 Airport Improvement Fund			550,000	5,770
59 Sundance Wtr Rechg			5,658,850	
70 HURF				102,000
74 Social Services Fd (Area Agency)			335,227	
121 Replacement Reserve Fund			933,000	
122 Econ Development Fund			2,811,309	
125 Risk Management Fund			726,346	
180 Downtown Revitalization Fund				19,534
<b>Total Special Revenue Funds</b>	\$	\$	\$ 11,363,918	\$ 127,304
<b>DEBT SERVICE FUNDS</b>				
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
610 Roadway Construction			350,000	
625 CIP-Facilities	\$	\$	\$ 181,571	\$
630 CIP-Pks & Library			160,491	
640 CIP-Road Projects			577,241	
650 Automation & Technology Fund			790,000	
655 Technology Life Cycle			178,000	
660 Non-Construction Improvement Projects			815,000	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 3,052,303	\$
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
61 Water	\$	\$	\$	\$ 5,846,866
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 5,846,866
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 14,435,755	\$ 14,435,755

**TOWN OF Buckeye**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
10 Administrative Services	\$ 254,592	\$ (94,916)	\$ 159,676	\$ 279,265
10 Building Safety	673,540	-	670,603	1,072,329
10 Clerk	236,290	-	219,099	365,213
10 Community Development	775,023	(138,011)	637,012	2,647,935
10 Community Services	461,442	67,050	528,492	756,111
10 Debt Service	1,160,610	-	1,160,610	1,064,057
10 Economic Development	274,877	-	264,348	512,982
10 Finance	1,013,117	(133,816)	879,301	1,163,765
10 Fire	8,492,702	85,061	8,577,763	10,105,212
10 Fleet	648,442	-	649,134	764,584
10 Human Resources	560,144	(63,970)	481,869	665,353
10 Information Technology	843,193	-	782,440	985,591
10 Library	467,395	32,403	499,798	586,043
10 Magistrate Court	581,611	10,879	592,490	652,340
10 Manager	327,629	-	295,514	584,165
10 Mayor & Council	329,063	-	322,952	436,578
10 Non-Departmental	5,113,944	-	4,768,279	4,506,498
10 Parks	416,663	28,808	445,471	708,834
10 Police	9,887,125	168,651	10,055,776	13,696,247
10 Public Works Admin	439,534	37,861	477,395	602,190
10 Recreation	939,574	-	872,454	971,932
10 Reserves/Contingencies	13,546,235	-	-	13,122,477
<b>Total General Fund</b>	<b>\$ 47,442,745</b>	<b>\$ -</b>	<b>\$ 33,340,477</b>	<b>\$ 56,249,701</b>
<b>SPECIAL REVENUE FUNDS</b>				
32 Fill the Gap Fund	\$ 46,890	\$ -	\$ -	\$ 21,029
33 JCEF Fund	37,052	-	4,635	27,624
34 Court Special Fund	24,015	-	3,694	37,284
35 RICO Fund	2,167,074	-	283,308	1,220,540
37 VALUE Kids Fund	3,377	-	500	3,377
38 Buckeye Explorer Fund	10,311	-	-	10,311
40 Volunteer Firemen's Fund	276,178	-	3,770	264,997
41 BYB Fund	2,938	-	2,000	3,613
42 MAG/ADOT Projects Fund	284,950	-	145,000	50,000
43 CDBG Projects Fund	978,764	-	79,200	1,405,599
45 Towing/Impound Fund	143,092	-	70,020	263,868
51 Airport Improvement Fund	5,028,000	-	2,313	819,576
57 Cemetery Improvement Fund	256,455	-	13,619	220,197
59 Sundance Water Recharge Fd	649,793	1,040,207	1,690,000	5,660,000
63 Community Assistance Fund	113,074	-	4,741	-
66 APS/SRP Mitigation Fund	295,869	-	186,176	122,410
70 HURF Fund	3,070,385	-	2,599,129	3,601,510
71 Streets Improvement Fund	4,076,583	-	104,510	4,338,908
73 Police Dept Grants Fund	1,743,085	-	282,372	743,623
74 Social Services Fd (Area Agency)	485,816	-	471,007	508,645
75 Fire Grants Fund	99,258	20,651	119,909	540,091
76 Park Grant Programs Fund	924,449	-	178,278	526,962
121 Replacement Reserve Fund	1,310,100	-	1,200,000	3,135,371
122 Econ Development Fund	2,839,700	-	916,835	2,811,309
125 Risk Management Fund	1,067,267	-	753,875	1,865,750
180 Downtown Revitalization Fund	-	-	-	-
185 Heritage Park Development Fd	84,110	-	-	84,110
492 Miller Rd ID O&M Fund	104,377	-	48,800	89,024
493 Jackrabbit Trail ID O&M Fund	30,488	-	10,000	14,305
550 SLID Operations Fund	358,757	-	233,281	344,334
704 TOB Irrigation District	2,750,000	(1,060,858)	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 29,262,207</b>	<b>\$ -</b>	<b>\$ 9,406,973</b>	<b>\$ 28,734,367</b>

**TOWN OF Buckeye**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>DEBT SERVICE FUNDS</b>				
703 Jackrabbit Trail ID Debt Svc Fd	\$ 294,595	\$ -	\$ 212,000	\$ 258,418
701 Miller Rd ID Debt Service Fd	839,691	-	548,000	824,412
<b>Total Debt Service Funds</b>	<b>\$ 1,134,286</b>	<b>\$ -</b>	<b>\$ 760,000</b>	<b>\$ 1,082,830</b>
<b>CAPITAL PROJECTS FUNDS</b>				
46 Special Districts	20,000,000	(1,312,212)	-	20,513,100
100 Impact Fees-Parks & Rec	\$ 7,176,487	\$ -	\$ 2,088,000	\$ 3,277,592
101 Impact Fees-Library	2,080,027	-	-	2,082,059
102 Impact Fees-Police	-	569,395	569,395	1
103 Impact Fees-General Govt	2,351,688	-	25,000	2,276,801
104 Impact Fees-Streets	3,781,348	-	471,263	3,269,952
105 Impact Fees-Water System	18,329,091	-	21,044	4,959,225
106 Impact Fees-Sewer System	12,437,871	-	6,024,000	6,313,207
107 Impact Fees-Fire	3,028,965	-	518,272	2,225,350
160 Impact Fees-Parks & Rec	300,000	-	-	741,088
161 Impact Fees-Library	300,000	-	-	110,759
162 Impact Fees-Police	210,000	-	-	397,345
163 Impact Fees-Fire	300,000	-	-	966,628
164 Impact Fees-Streets	300,000	-	-	327,857
165 Impact Fees-Water	75,000	-	-	90,369
166 Impact Fees-Waste Water	75,000	-	-	251,534
190 GADA 2005A Infrastructure Fd	-	13,210	13,210	57,708
194 GADA 2006A Infrastructure Fd	136,461	-	89,112	-
610 Roadway Construction Fund	8,912,364	-	921,426	5,071,484
615 CIP-General	2,371,772	669,673	3,041,445	-
625 CIP-Facilities	133,672	-	57,434	278,000
630 CIP-Parks & Library	45,686	-	3,500	435,000
635 CIP-Police	-	-	-	-
640 CIP-Road Projects	710,244	-	76,475	1,010,644
641 Transit Programs Fund	92,907	-	-	9,085
650 Automation & Technology Fund	587,300	-	180,000	1,134,776
655 Technology Life Cycle	30,000	9,071	39,071	179,153
670 Park n Ride-ADOT/RPTA	-	863	863	-
672 CIP-Fire	-	50,000	50,000	5,607,423
660 Non-Construction Improvement Pro	-	-	-	815,000
<b>Total Capital Projects Funds</b>	<b>\$ 83,765,883</b>	<b>\$ -</b>	<b>\$ 14,189,510</b>	<b>\$ 62,401,140</b>
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>				
61 Water Enterprise	\$ 10,453,904	(65,791)	6,134,685	\$ 31,805,094
60 Wastewater (Sewer) Enterprise	7,260,048	-	4,496,369	7,837,979
54 Solid Waste Enterprise	3,291,749	65,791	3,357,540	5,128,204
50 Aviation Enterprise	318,170	-	218,348	310,317
<b>Total Enterprise Funds</b>	<b>\$ 21,323,871</b>	<b>\$ -</b>	<b>\$ 14,206,942</b>	<b>\$ 45,081,593</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>\$ 182,928,992</b>	<b>\$ -</b>	<b>\$ 71,903,901</b>	<b>\$ 193,549,632</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.

**TOWN OF Buckeye**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	326	\$ 22,558,159	\$ 2,921,075	\$ 3,710,875	\$ 1,929,632	\$ 31,119,741
SPECIAL REVENUE FUNDS	28	\$ 1,121,302	\$ 129,398	\$ 311,131	\$ 140,007	\$ 1,701,838
ENTERPRISE FUNDS	59	\$ 3,081,597	\$ 355,616	\$ 753,187	\$ 327,701	\$ 4,518,101
<b>TOTAL ALL FUNDS</b>	<b>413</b>	<b>\$ 26,761,058</b>	<b>\$ 3,406,089</b>	<b>\$ 4,775,193</b>	<b>\$ 2,397,340</b>	<b>\$ 37,339,680</b>

