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# City Of Buckeye

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FY 14-15 Adopted Budget



June 17, 2014

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City of Buckeye Organizational Chart  
June, 2014

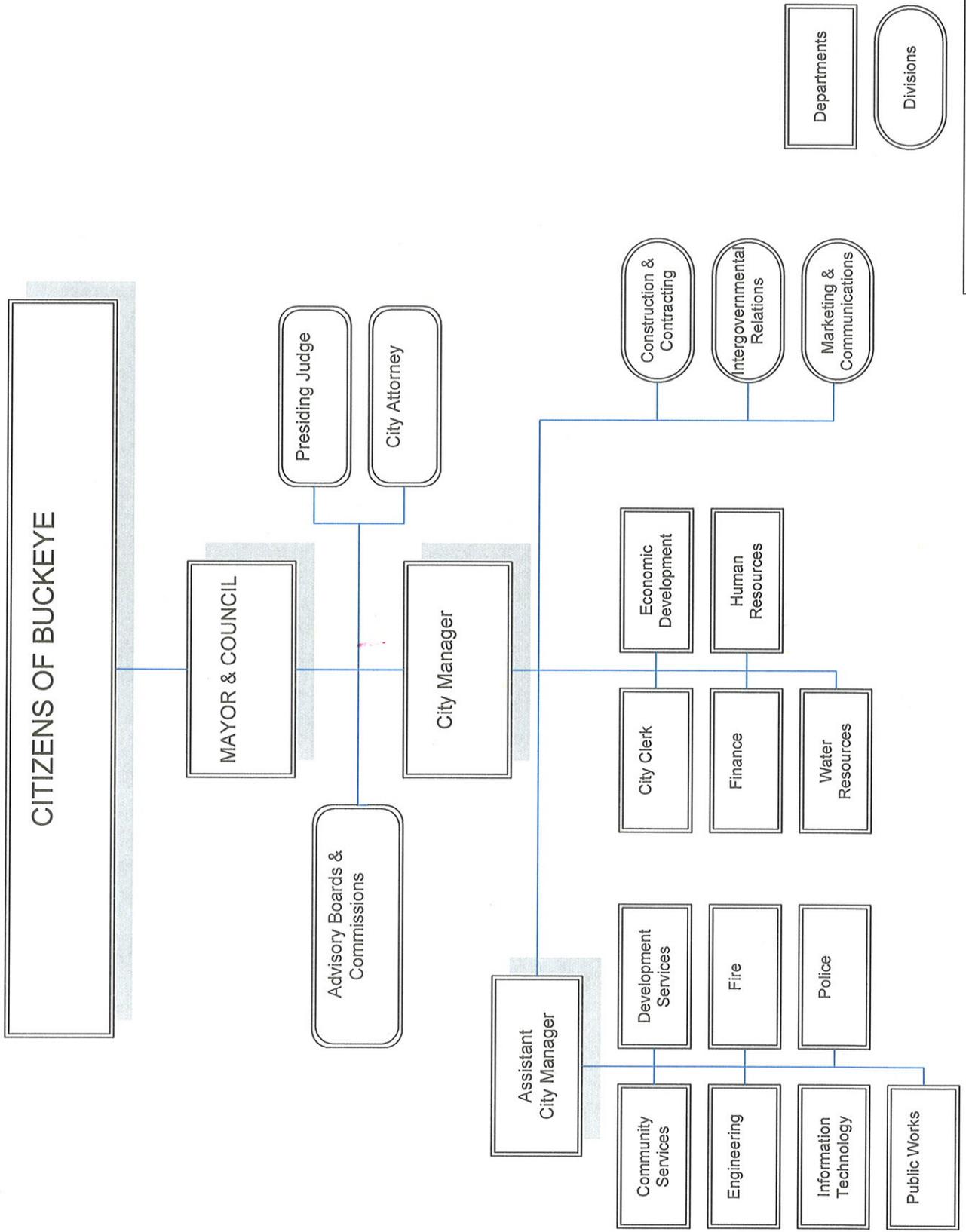


Table Of Contents

	<u>Page</u>
<b>Budget Goals and Objectives</b>	i - ii
<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.....	24-29
Revenue and Expenditure Estimates.....	30-31
Departmental Expenditure Summary.....	32-34
Program Expenditure Summary.....	35-36
Authorized Positions.....	37-39
CIP, Equipment, & One-time Expenditures.....	40-43
Expenditures By Department.....	44-46
Financial Indicators & Charts.....	47-56
Property Tax Levies, Rates and Assessed Valuations.....	57-59
General Fund Schedules and Charts.....	60-77
Financial Trends.....	78-86
Glossary.....	87-102
Financial Policies and Procedures.....	103-122
<b>Other Documents:</b>	
Budget Resolution 44-14	
State Budget Schedules A-E & G	

## MODIFIED FY 2014-2015 GOALS & OBJECTIVES

The Annual Goals and Objectives of the City 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 City'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**

**City 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. City government is in compliance with recognized professional standards for financial reporting and budgeting.**

### **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.**

### **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.**

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

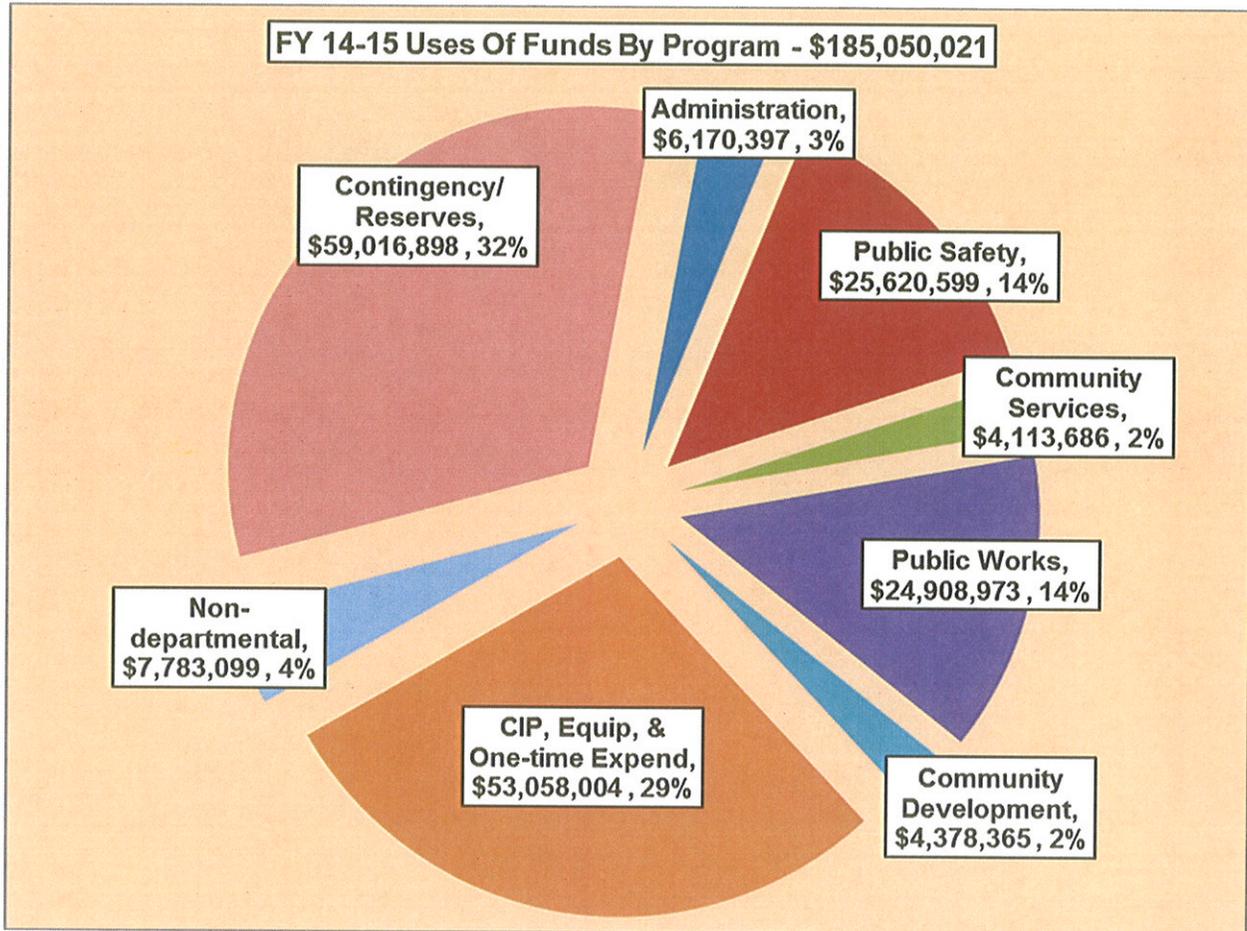
All existing neighborhoods and other areas are adequately and efficiently served with well- maintained infrastructure. Infrastructure for new development is efficiently and effectively integrated into existing infrastructure and new infrastructure costs are funded with revenues generated by the new development.

**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.

### Budget Summary

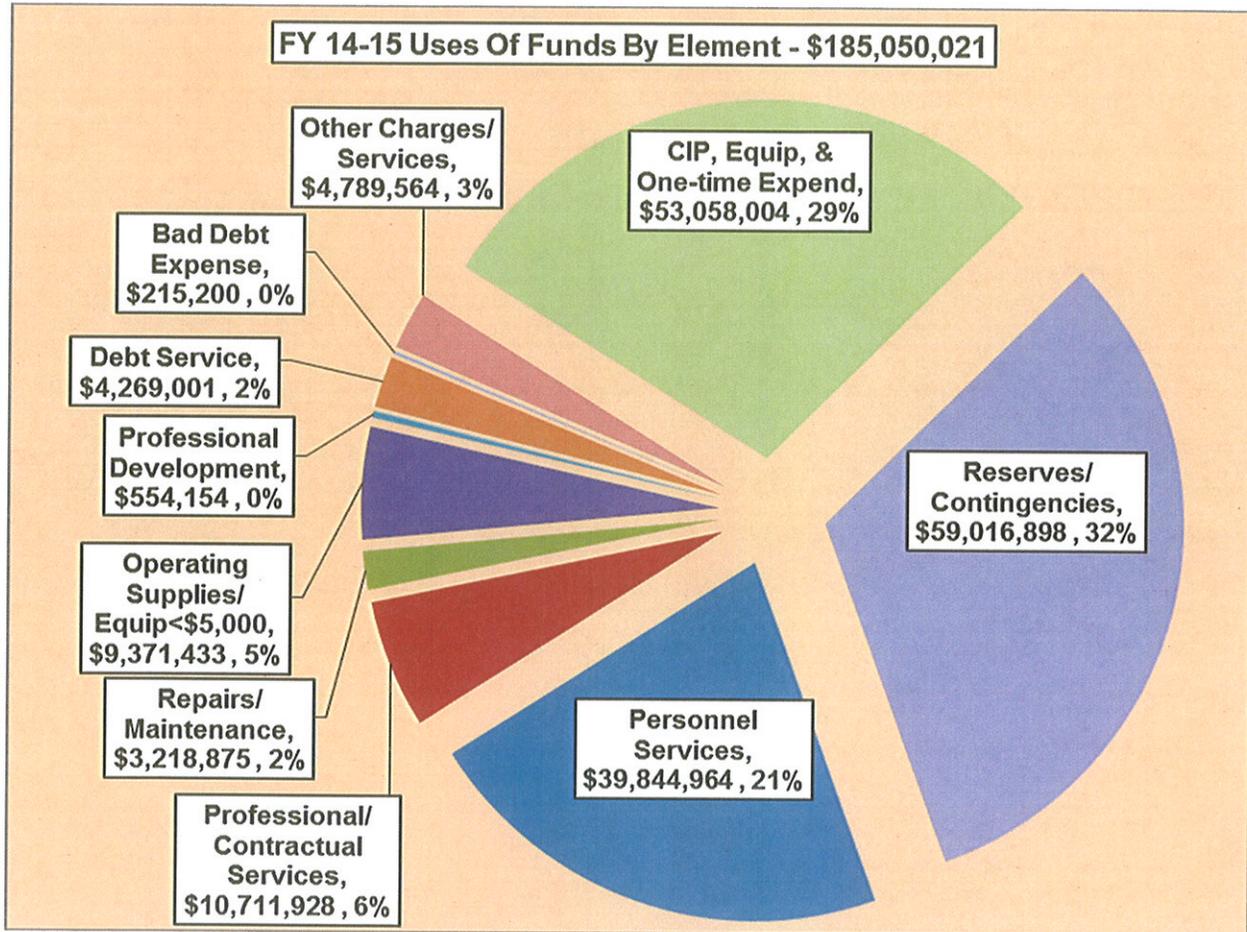
The budget for FY 14-15 is \$185,050,021 including transfers. Of this total, Administration is supported by \$6,170,397 or 3%. Community Services is supported by \$4,378,365 or 2%. Public Safety is supported by \$25,620,599 or 14%. The Reserves/Contingencies represent 32% or \$59,016,898. Community Development is supported by \$4,433,113 or 2%. Public Works are supported by \$24,908,973 or 13%. The Non-departmental is supported by \$7,783,099 or 4%, and the CIP/Capital is supported by \$53,058,004 or 29%.



Administration	\$6,170,397	3.33%
Public Safety	\$25,620,599	13.85%
Community Services	\$4,113,686	2.22%
Public Works	\$24,908,973	13.46%
Community Development	\$4,378,365	2.37%
CIP, Equip, & One-time Expend	\$53,058,004	28.67%
Non-departmental	\$7,783,099	4.21%
Contingency/ Reserves	\$59,016,898	31.89%
<b>Total Uses Of Funds By Program</b>	<b>\$185,050,021</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 14-15**

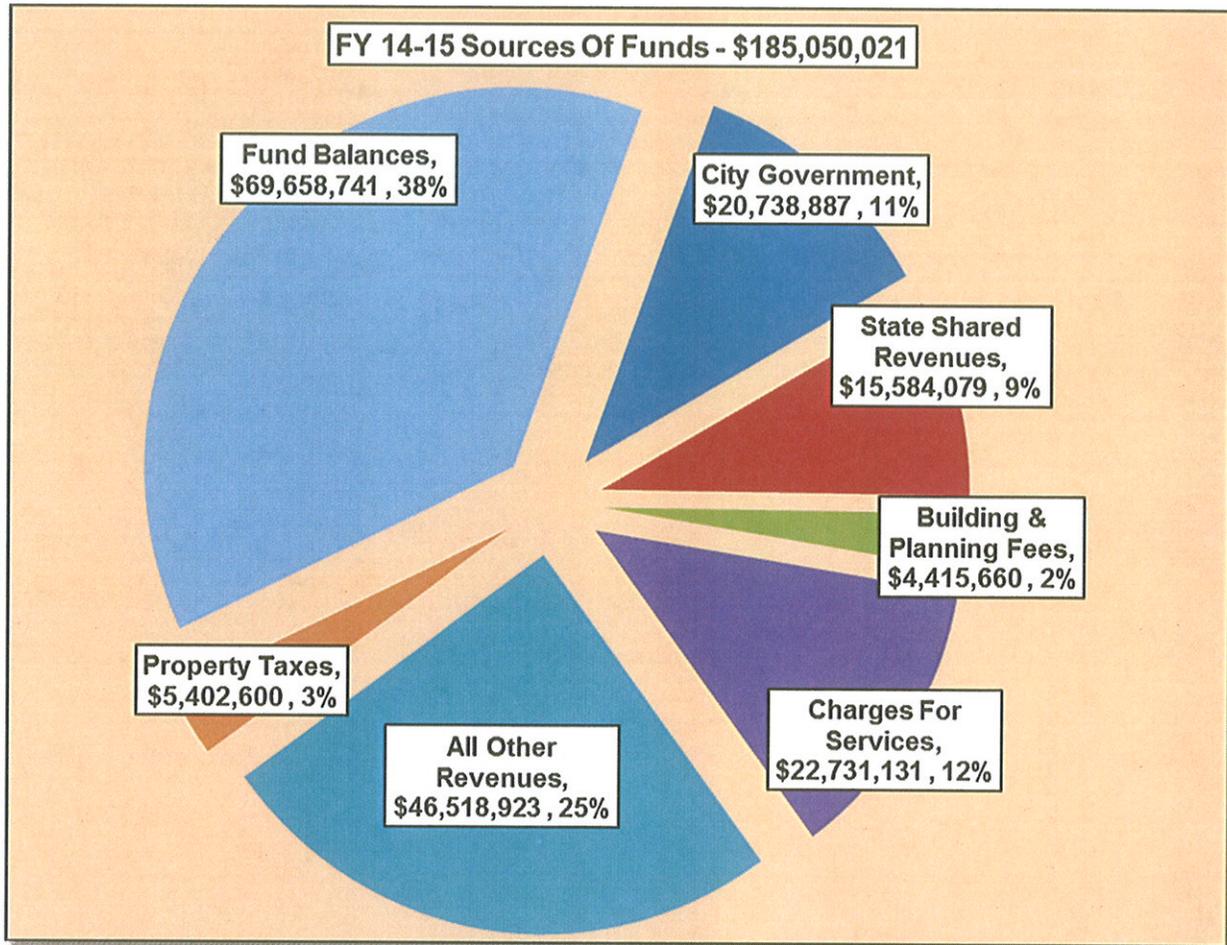
The total budget measured by its element expenditures are: personnel services \$39,844,964 or 22%, professional/contractual services \$10,711,928 or 6%, repairs/maintenance \$3,218,875 or 2%, reserves \$59,016,898 or 32%, debt service \$4,239,001 or 2%, CIP/Capital \$53,058,004 or 29%, operating supplies/equip \$9,371,433 or 5%, professional development \$554,154 or 0.30%, bad debt expense \$215,200 or .12%, other charges/services \$4,789,564 or 3%.



Personnel Services	\$39,844,964	21.53%
Professional/ Contractual Services	\$10,711,928	5.79%
Repairs/ Maintenance	\$3,218,875	1.74%
Operating Supplies/ Equip <\$5,000	\$9,371,433	5.06%
Professional Development	\$554,154	0.30%
Debt Service	\$4,269,001	2.31%
Bad Debt Expense	\$215,200	0.12%
Other Charges/ Services	\$4,789,564	2.59%
CIP, Equip, & One-time Expend	\$53,058,004	28.67%
Reserves/ Contingencies	\$59,016,898	31.89%
<b>Total Uses Of Funds By Element</b>	<b>\$185,050,021</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 14-15**

The funding sources for the FY 14-15 budget are \$185,050,021. Of this total, \$69,658,741 or 38% are estimated beginning fund balances. Total revenues are projected to be \$115,391,280 or 62% of the total sources.



City Government	\$20,738,887	11.21%
State Shared Revenues	\$15,584,079	8.42%
Building & Planning Fees	\$4,415,660	2.39%
Charges For Services	\$22,731,131	12.28%
All Other Revenues	\$46,518,923	25.14%
Property Taxes	\$5,402,600	2.92%
Fund Balances	\$69,658,741	37.64%
<b>Total Sources</b>	<b>\$185,050,021</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 14-15**

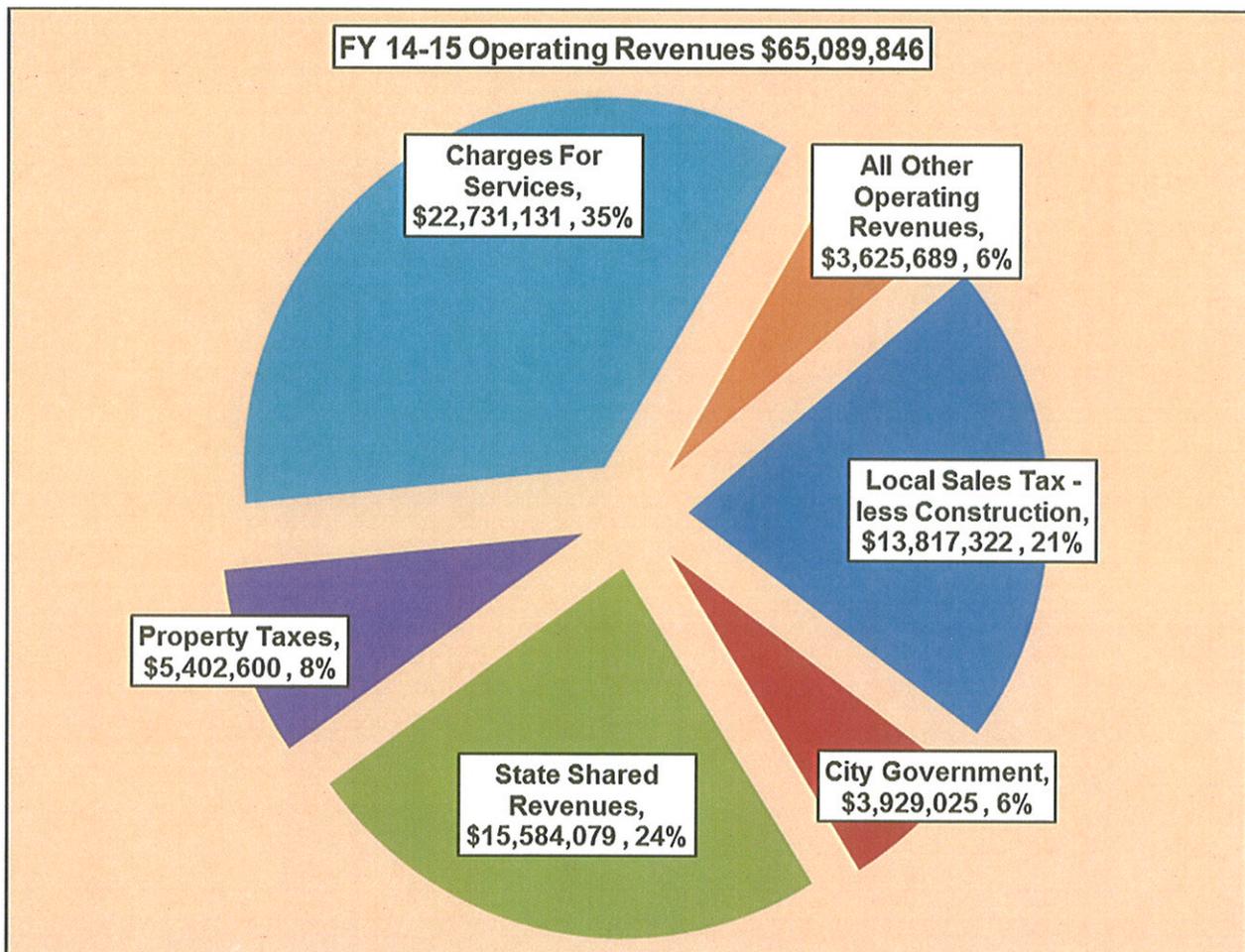
The City's FY 14-15 budget separated into its operating and capital components is shown in the table below.

<b>Sources and Uses Summary</b>	<b>Budget FY 13-14</b>	<b>Budget FY 14-15</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>61,442,290</b>	<b>65,089,846</b>	<b>3,647,556</b>	<b>5.94%</b>
Personnel Services	38,274,425	39,844,964	1,570,539	4.10%
Professional/ Contractual Services	9,724,603	10,711,928	987,325	10.15%
Repairs/ Maintenance	1,961,150	3,218,875	1,257,725	64.13%
Operating Supplies/ Equip<\$5,000	8,667,012	9,371,433	704,421	8.13%
Professional Development	488,023	554,154	66,131	13.55%
Debt Service	4,258,071	4,269,001	10,930	0.26%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	3,489,094	4,789,564	1,300,470	37.27%
<b>Operating Expenditures</b>	<b>67,077,578</b>	<b>72,975,119</b>	<b>5,897,541</b>	<b>8.79%</b>
<b>Net From Operations</b>	<b>(5,635,288)</b>	<b>(7,885,274)</b>	<b>(2,249,986)</b>	<b>39.93%</b>
Beginning Fund Balance	79,984,072	69,658,741	(10,325,331)	-12.91%
Local Sales Tax-Construction	3,000,000	3,400,000	400,000	13.33%
Building Permit Fees	3,000,000	4,008,200	1,008,200	33.61%
Public Safety Support Festival	400,000	200,000	(200,000)	-50.00%
All Other Capital Revenues	45,723,270	42,693,234	(3,030,036)	-6.63%
<b>Capital Sources</b>	<b>132,107,342</b>	<b>119,960,175</b>	<b>(12,147,167)</b>	<b>-9.19%</b>
CIP, Equip, & One-time Expend	56,412,521	53,058,004	(3,354,517)	-5.95%
Reserves/Contingencies	70,059,533	59,016,898	(11,042,635)	-15.76%
<b>Capital Expenditures</b>	<b>126,472,054</b>	<b>112,074,902</b>	<b>(14,397,152)</b>	<b>-11.38%</b>
<b>Net From Capital</b>	<b>5,635,288</b>	<b>7,885,273</b>	<b>2,249,985</b>	<b>39.93%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0.00</b>		
Total Revenues	113,565,559	115,391,280	1,825,721	1.61%
Total Expenditures	193,549,632	185,050,021	(8,499,611)	-4.39%

**CITY OF BUCKEYE BUDGET FOR FY 14-15**

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

	Budget FY 13-14	Budget FY 14-15	\$ Change	% Change
<b>Operating Revenues</b>				
Local Sales Tax - less Construction	13,702,000	13,817,322	115,322	0.84%
State Shared Revenues	14,637,786	15,584,079	946,293	6.46%
Property Taxes	5,100,960	5,402,600	301,640	5.91%
Charges For Services	20,362,895	22,731,131	2,368,236	11.63%
City Government	4,222,865	3,929,025	(293,840)	-6.96%
All Other Operating Revenues	3,415,784	3,625,689	209,905	6.15%
<b>Operating Revenues</b>	<b>61,442,290</b>	<b>65,089,846</b>	<b>3,647,556</b>	<b>5.94%</b>



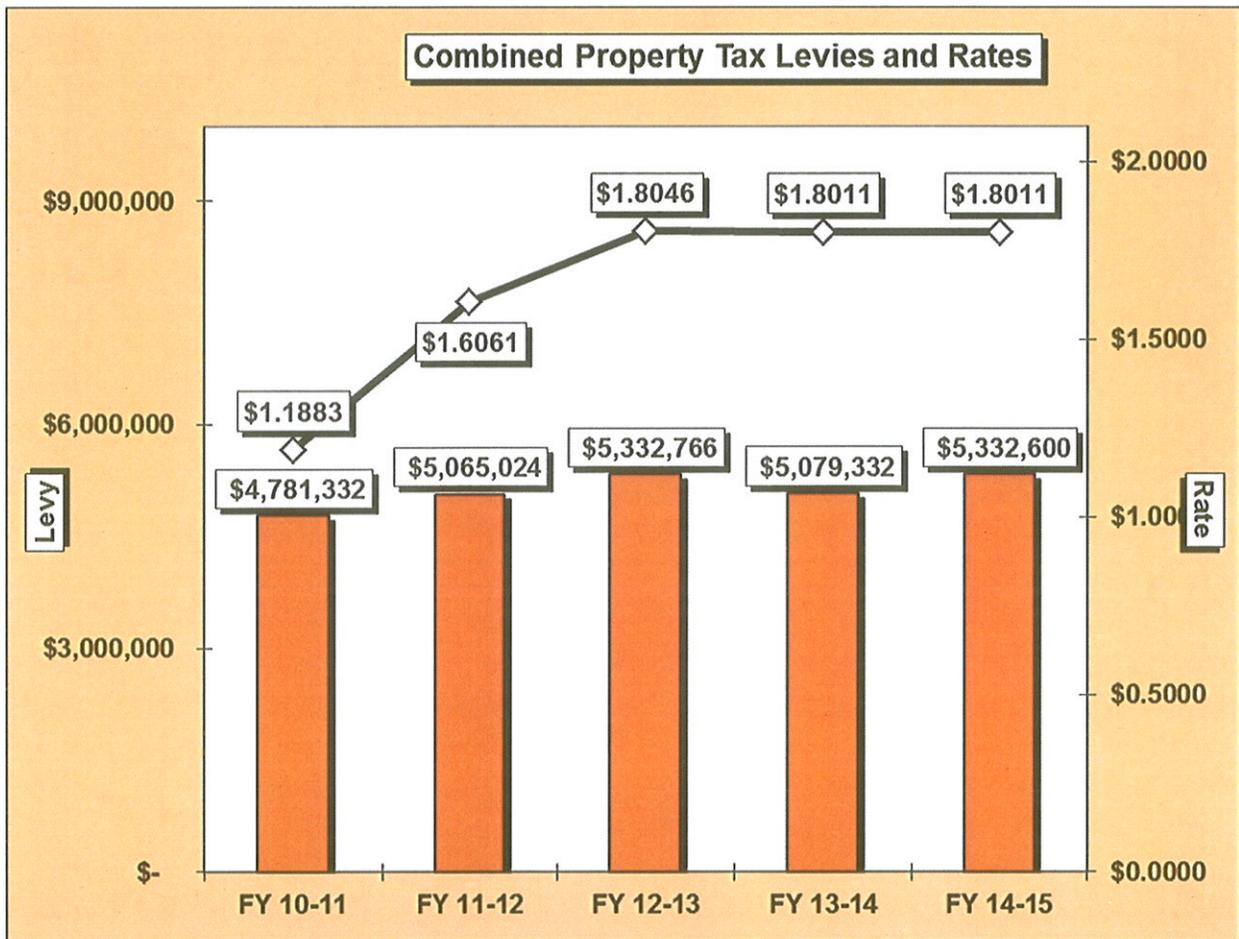
## CITY OF BUCKEYE BUDGET FOR FY 14-15

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

The City'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 City and for Buckeye the primary levy of \$5,332,600 is dedicated for fire and police expenditures. The City does not have a secondary property tax levy.

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

Year	Levy	Rate
FY 10-11	\$4,781,332	\$1.1883
FY 11-12	\$5,065,024	\$1.6061
FY 12-13	\$5,332,766	\$1.8046
FY 13-14	\$5,079,332	\$1.8011
FY 14-15	\$5,332,600	\$1.8011

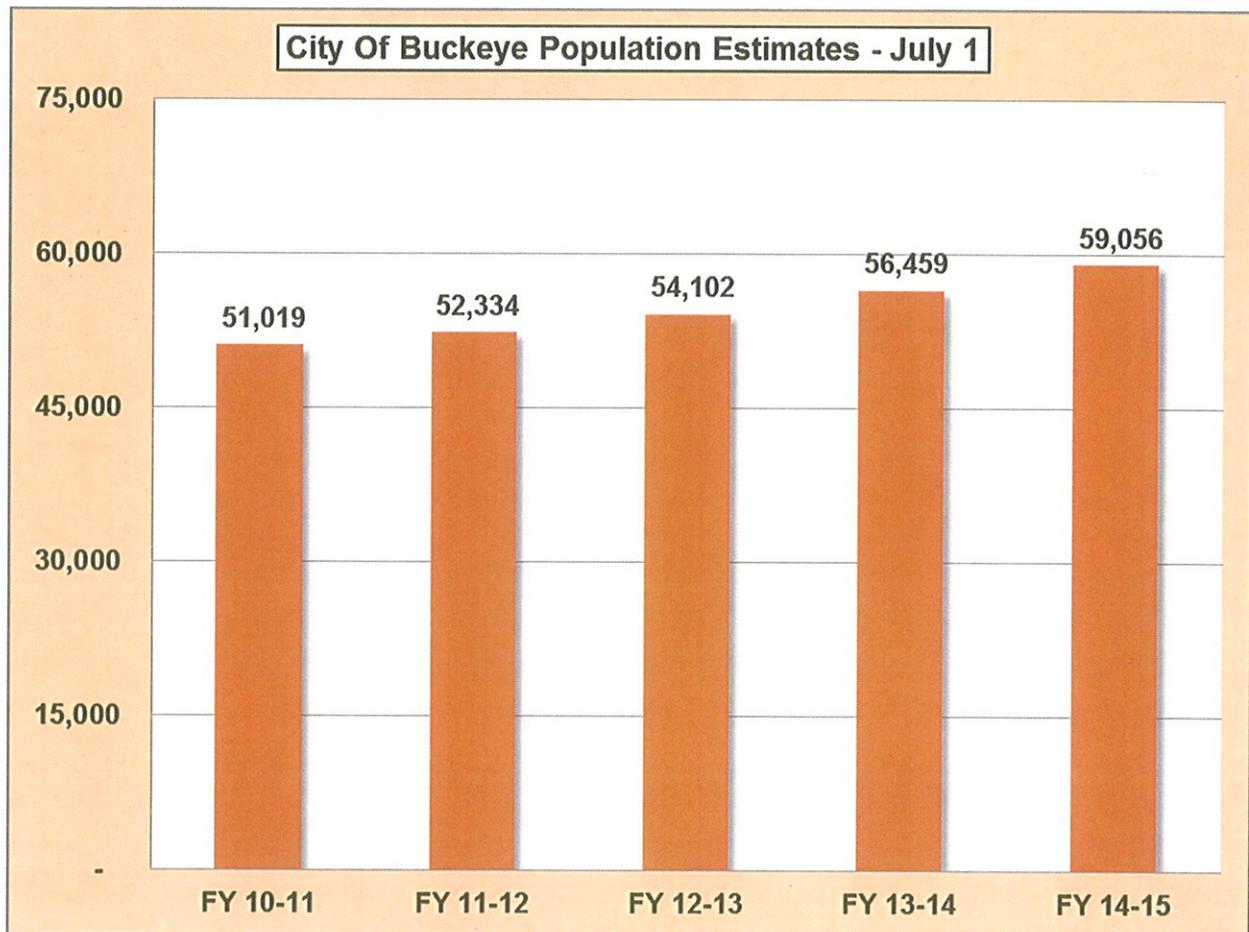


## CITY OF BUCKEYE BUDGET FOR FY 14-15

Changes in population can have a direct effect on City 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 City 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 increased 16% since FY 10-11.

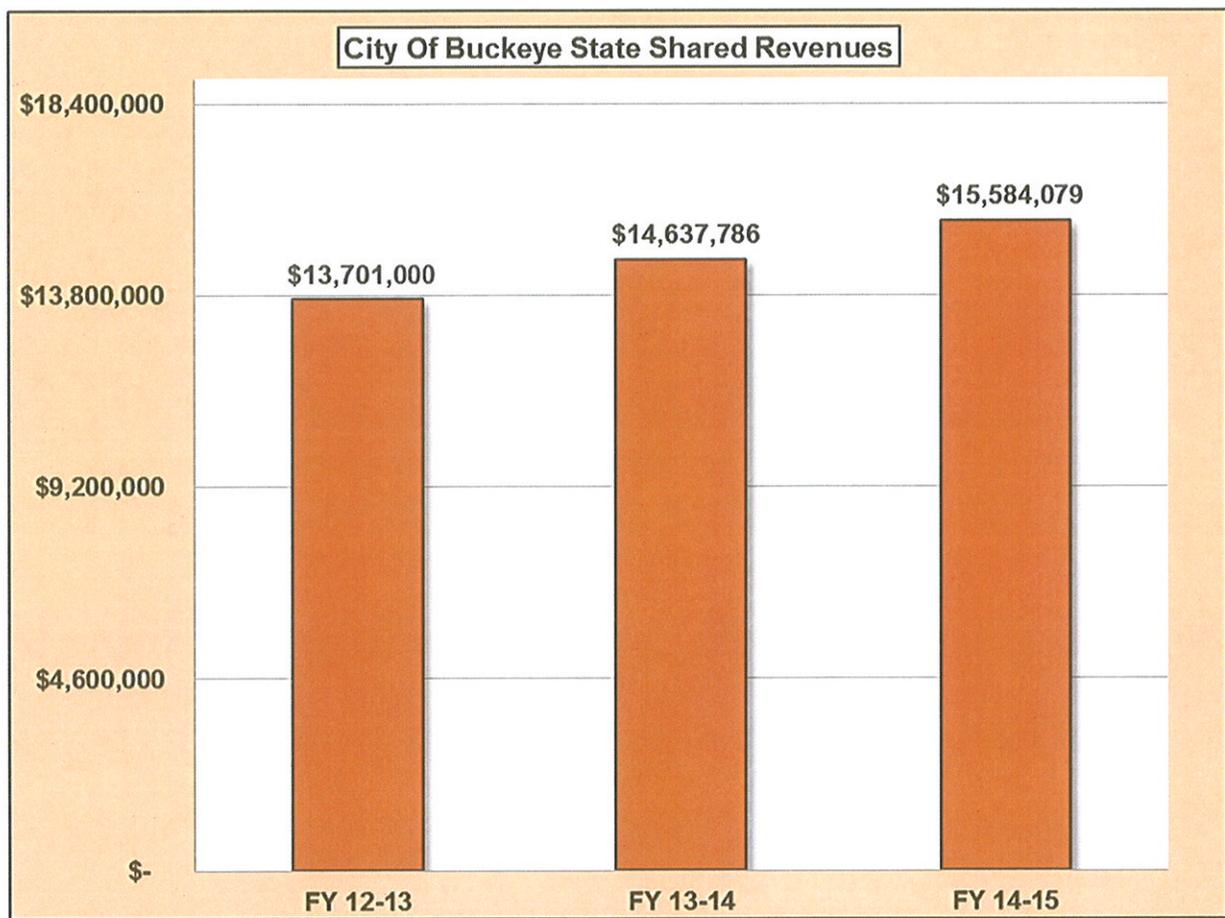
The population estimates shown below are as of July 1, each fiscal year.



**CITY OF BUCKEYE BUDGET FOR FY 14-15**

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 City's share of revenues increased \$6.0 million dollars annually in FY 11-12 as a direct result of the City's population growth from 2005 to 2010 as indicated by the 2010 Census. The City's SSR are shown in the table below. The City receives the SSR estimates from the State.

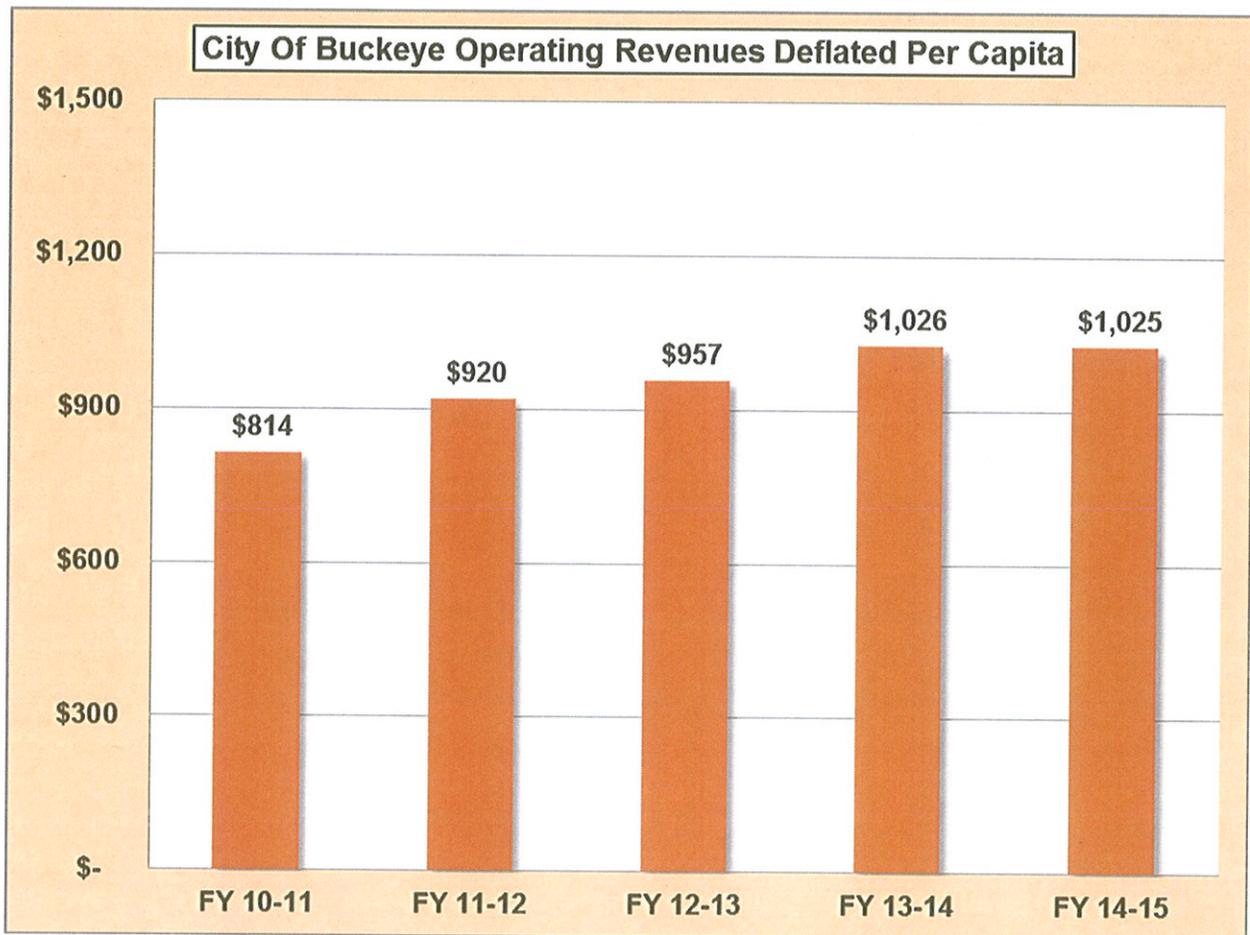
<b>State Shared Revenues</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
Auto Lieu taxes	\$ 1,686,000	\$ 1,695,852	\$ 1,798,930
State Gas Taxes	\$ 2,565,000	\$ 2,869,885	\$ 3,029,583
State Sales Taxes	\$ 4,254,000	\$ 4,396,072	\$ 4,597,073
State Income Taxes	\$ 5,196,000	\$ 5,675,977	\$ 6,158,493
<b>Total State Shared Revenues</b>	<b>\$ 13,701,000</b>	<b>\$ 14,637,786</b>	<b>\$ 15,584,079</b>



## CITY OF BUCKEYE BUDGET FOR FY 14-15

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 City 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.

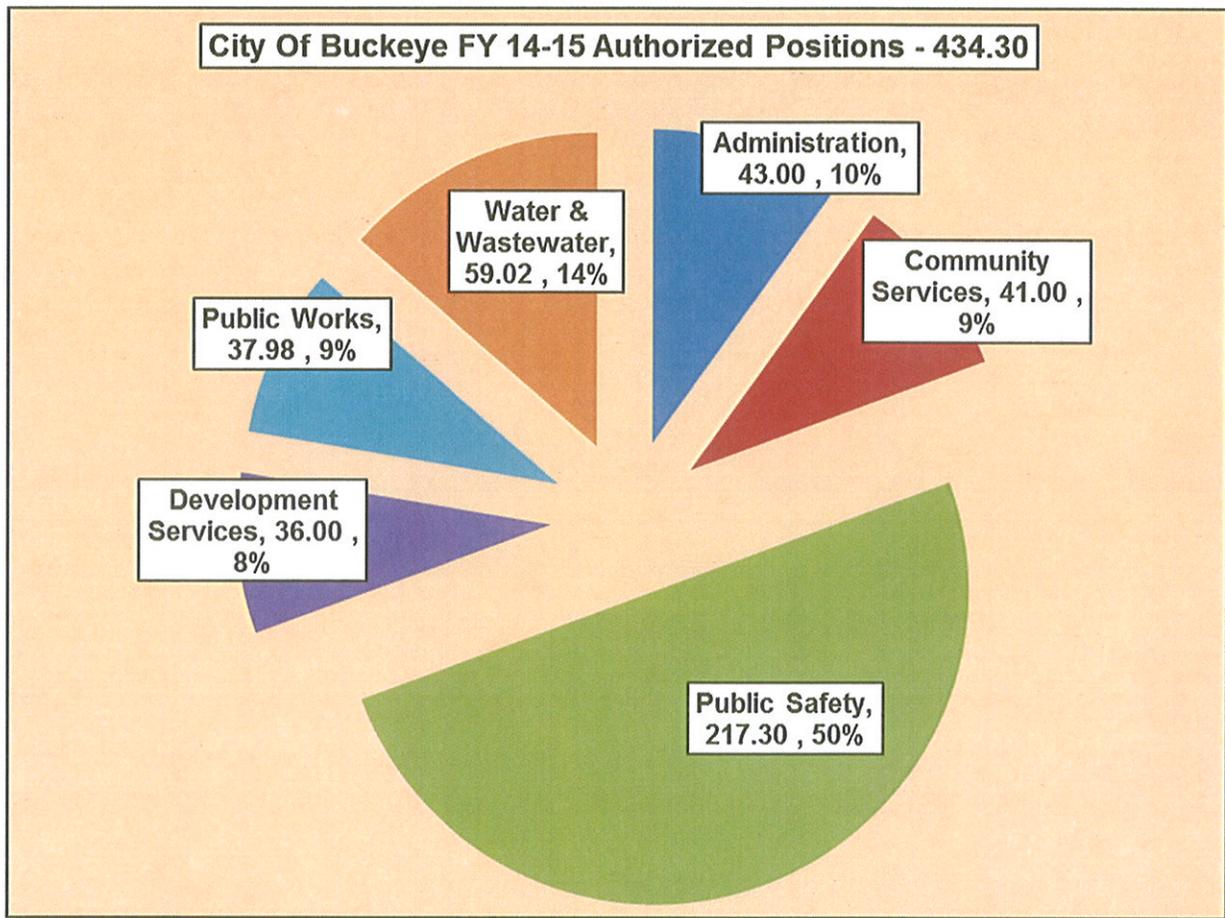
The net constant dollar revenue per capita (revenue/deflated/capita) has increased 26% since FY 10-11. Population has increased 16% during the same period of time. Operating revenues per capita are expected to remain flat and slightly decrease to \$1,025 per capita in FY 14-15.



**CITY OF BUCKEYE BUDGET FOR FY 14-15**

Current staffing levels are increasing from 422.30 positions in FY 13-14 to 434.30 positions in FY 14-15; an increase of 12 new positions.

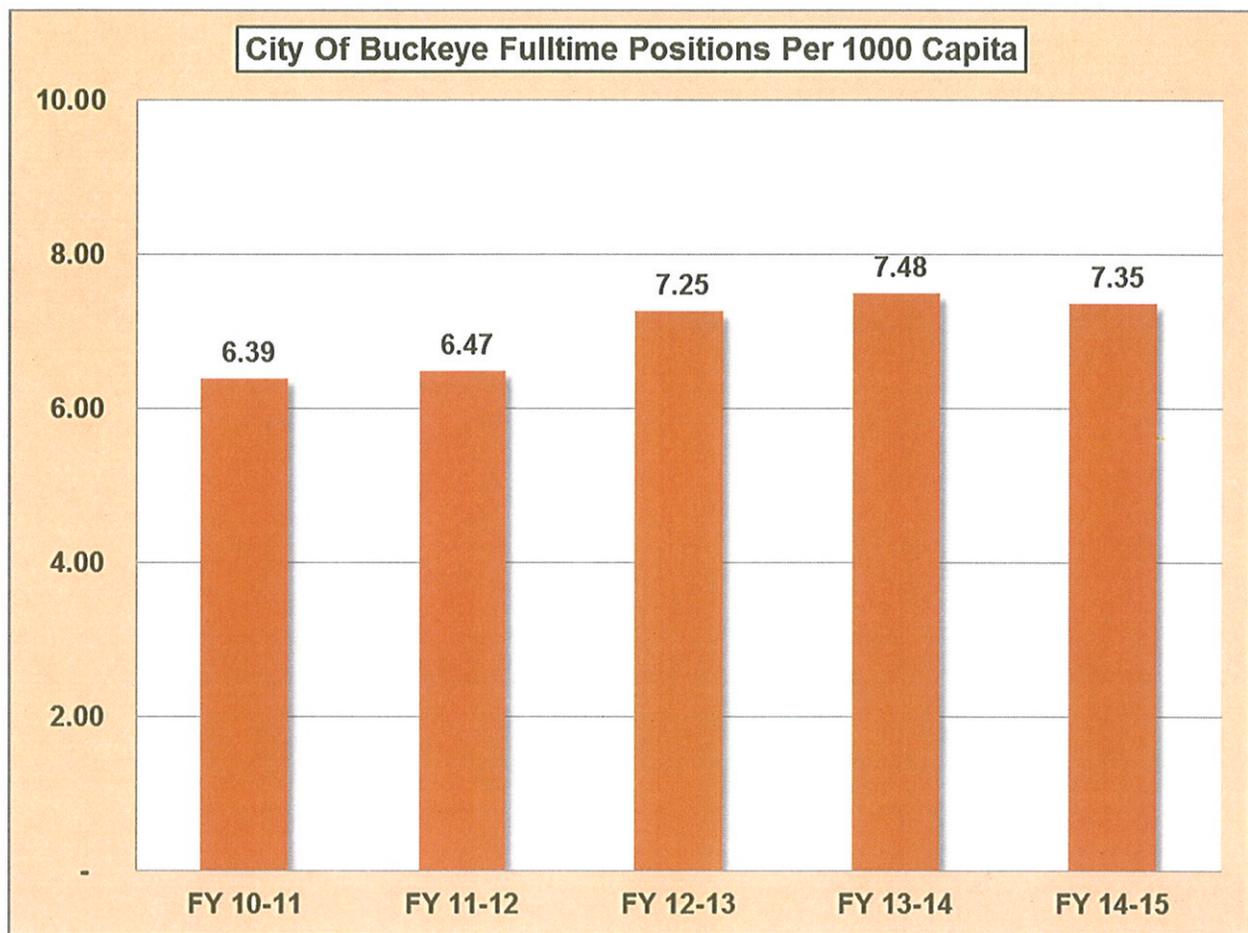
Program/Department	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Administration	34.00	36.00	45.00	43.00
Community Services	34.00	34.88	34.00	41.00
Public Safety	186.50	206.50	214.30	217.30
Development Services	16.30	33.00	37.00	36.00
Public Works	27.31	34.31	36.98	37.98
Water & Wastewater	40.69	47.69	55.02	59.02
<b>Total Authorized Positions</b>	<b>338.80</b>	<b>392.38</b>	<b>422.30</b>	<b>434.30</b>



## CITY OF BUCKEYE BUDGET FOR FY 14-15

Personnel costs are a major portion of the City'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 City 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.

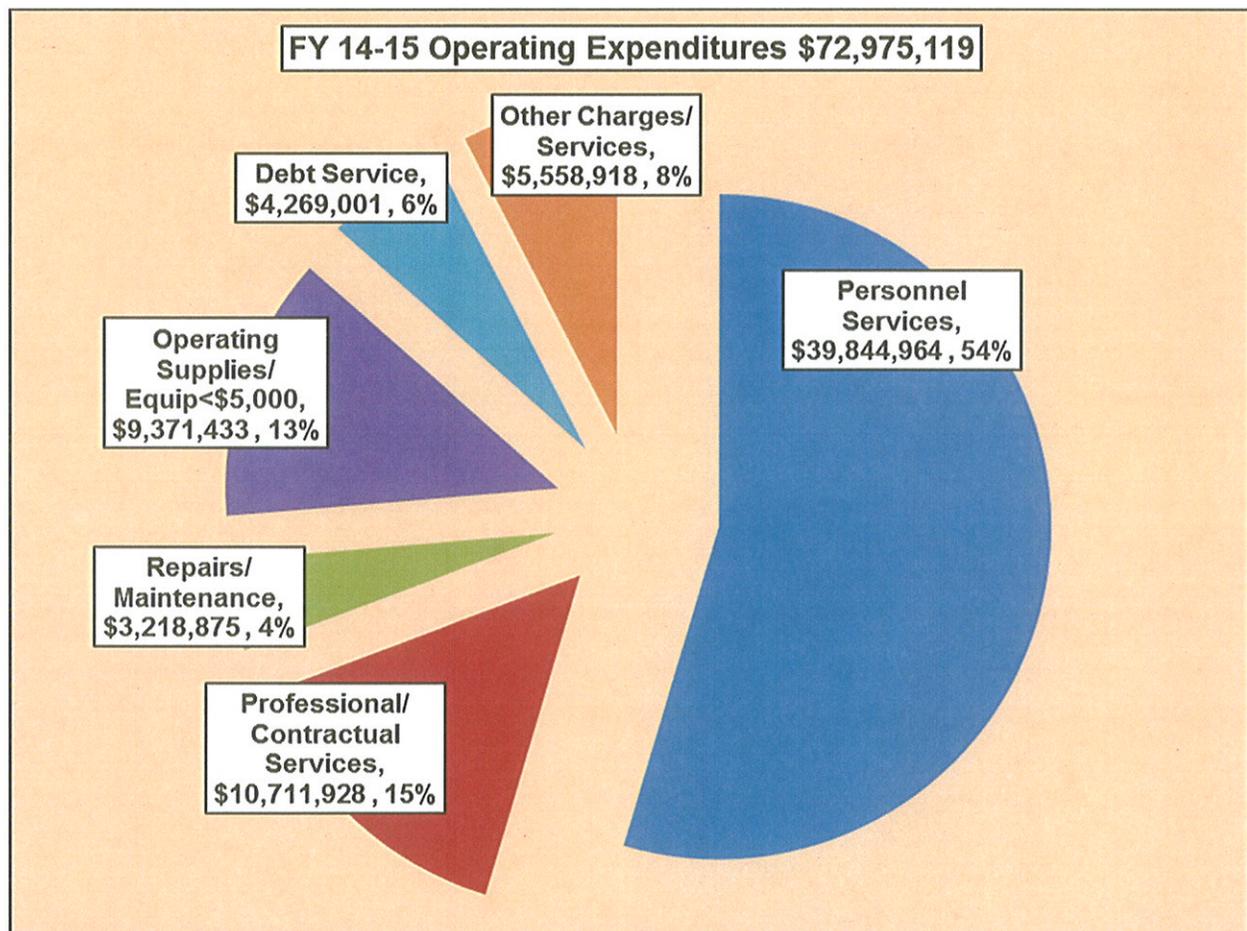
The position ratio per 1,000 citizens is 7.35, and is decreasing 2% over the prior year FY 13-14. Since FY 10-11, population has increased 16% (from 51,019 to 59,056) and positions per 1000 capita have increased 15% (from 6.39 to 7.35). Positions per 1000 capita are shown in the chart below.



**CITY OF BUCKEYE BUDGET FOR FY 14-15**

The City's operating expenditures are in the table below totaling \$74,208,383 for FY 14-15. Personnel services are the largest component of the City's operating expenditures totaling \$41.1 million dollars, or 55% of total operating expenditures.

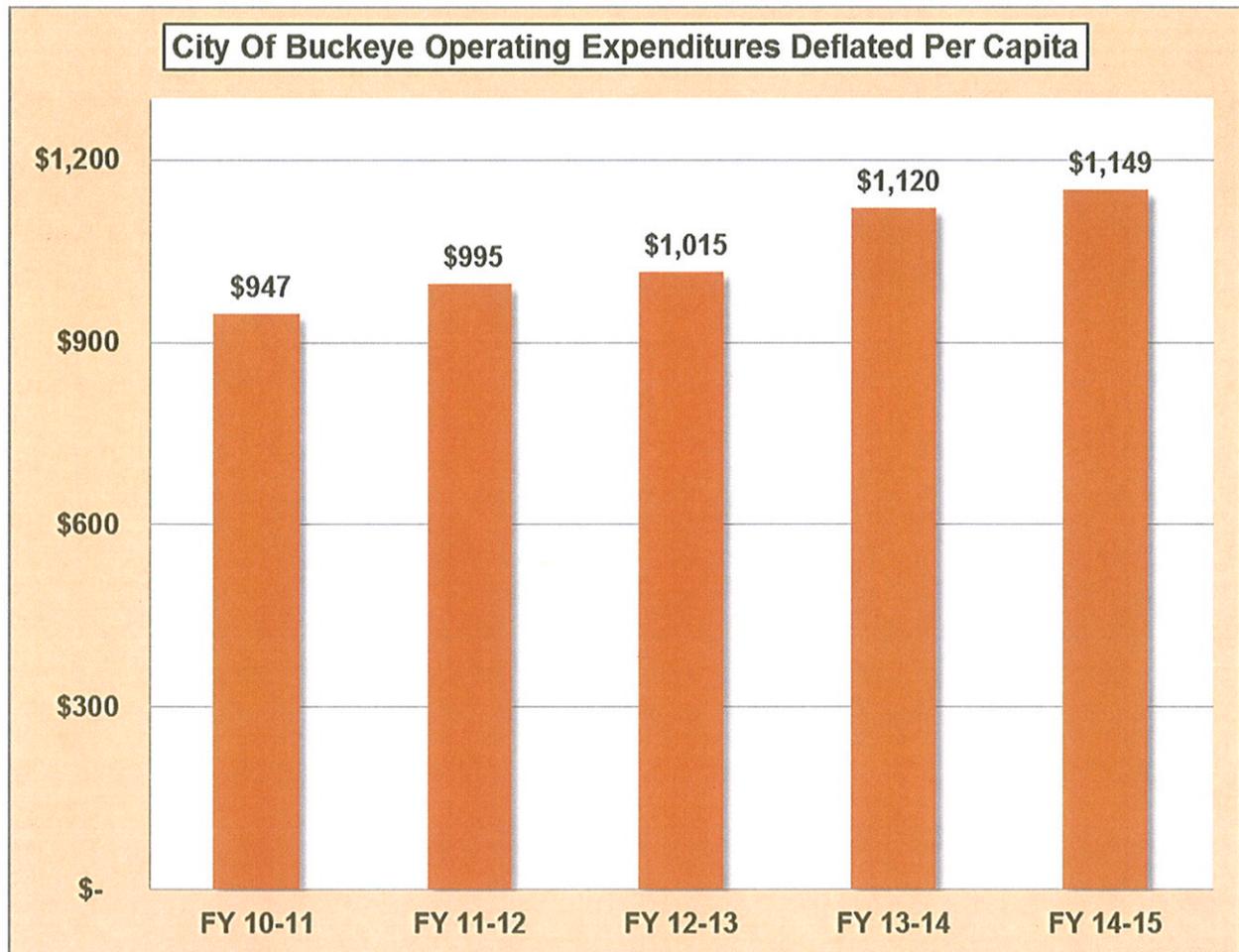
<b>Operating Expenditures</b>	<b>Budget FY 13-14</b>	<b>Budget FY 14-15</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel Services	38,274,425	39,844,964	2,233,848	5.84%
Professional/ Contractual Services	9,724,603	10,711,928	987,325	10.15%
Repairs/ Maintenance	1,961,150	3,218,875	1,257,725	64.13%
Operating Supplies/ Equip<\$5,000	8,667,012	9,371,433	704,421	8.13%
Professional Development	488,023	554,154	66,131	13.55%
Debt Service	4,258,071	4,269,001	10,930	0.26%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	3,489,094	4,789,564	1,300,470	37.27%
<b>Operating Expenditures</b>	<b>67,077,578</b>	<b>72,975,119</b>	<b>6,560,850</b>	<b>9.78%</b>



## CITY OF BUCKEYE BUDGET FOR FY 14-15

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 City's ability to pay, especially if spending is increasing faster than the City'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 21% over the five year measurement period, and are expected to increase 3% in FY 14-15 over the prior year. Operating expenditures per capita are estimated to be \$1,149 in FY 14-15.



**CITY OF BUCKEYE BUDGET FOR FY 14-15**

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The total CIP/One-time Expenditure Program for FY 14-15 is \$53,058,004.

<b>Department/Fund</b>	<b>FY 14-15</b>
Non-departmental	1,500,000
Police	268,000
Fire	784,241
Parks	150,000
Library	535,000
Procurement	5,000
Fleet	30,000
Community Development	53,000
Engineering	1,121,500
Information Technology	25,000
RICO	52,000
MAG/ADOT Proj	280,500
CDBG	825,463
Airport Improvement	1,327,500
Sewer	502,500
Water	18,942,020
Police Grants	374,362
Area Agency On Aging (AAA)	36,325
Fire Grants	500,000
Sundance Crossings	22,000
Parks & Recreation Impact Fees	2,874,608
General Government Impact Fees	720,000
Water System Improvement	1,030,000
Replacement Reserve	1,414,210
Economic Development	516,200
Impact Fees Police	1,280,000
Roadway Const	4,519,523
CIP Parks & Library	3,366,300
CIP Road Proj	1,000,000
Automation & Technology	2,350,000
Non-Construction Improvement Projects	440,000
CIP Fire	6,176,120
Roosevelt Imp Dist	36,632
<b>Total CIP, Equipment, &amp; One-time Expenditures</b>	<b>53,058,004</b>

The City'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

Sources of Funds	Budget FY 14-15	Percent Of Total
City Government	\$17,751,787	9.59%
State Shared Revenues	\$15,584,079	8.42%
Property Taxes	\$5,402,600	2.92%
Building & Planning Fees	\$4,415,660	2.39%
Charges For Services	\$1,899,899	1.03%
Enterprises Charges For Services	\$20,831,232	11.26%
Franchise Fees & Leases	\$2,987,100	1.61%
Operating Interest Revenues	\$360,285	0.19%
All Other Revenues	\$45,564,315	24.62%
Grants/ Donations/ Sponsorships	\$594,323	0.32%
Fund Balances	\$69,658,741	37.64%
<b>Total Sources of Funds</b>	<b>\$185,050,021</b>	<b>100.00%</b>

## Uses of Funds

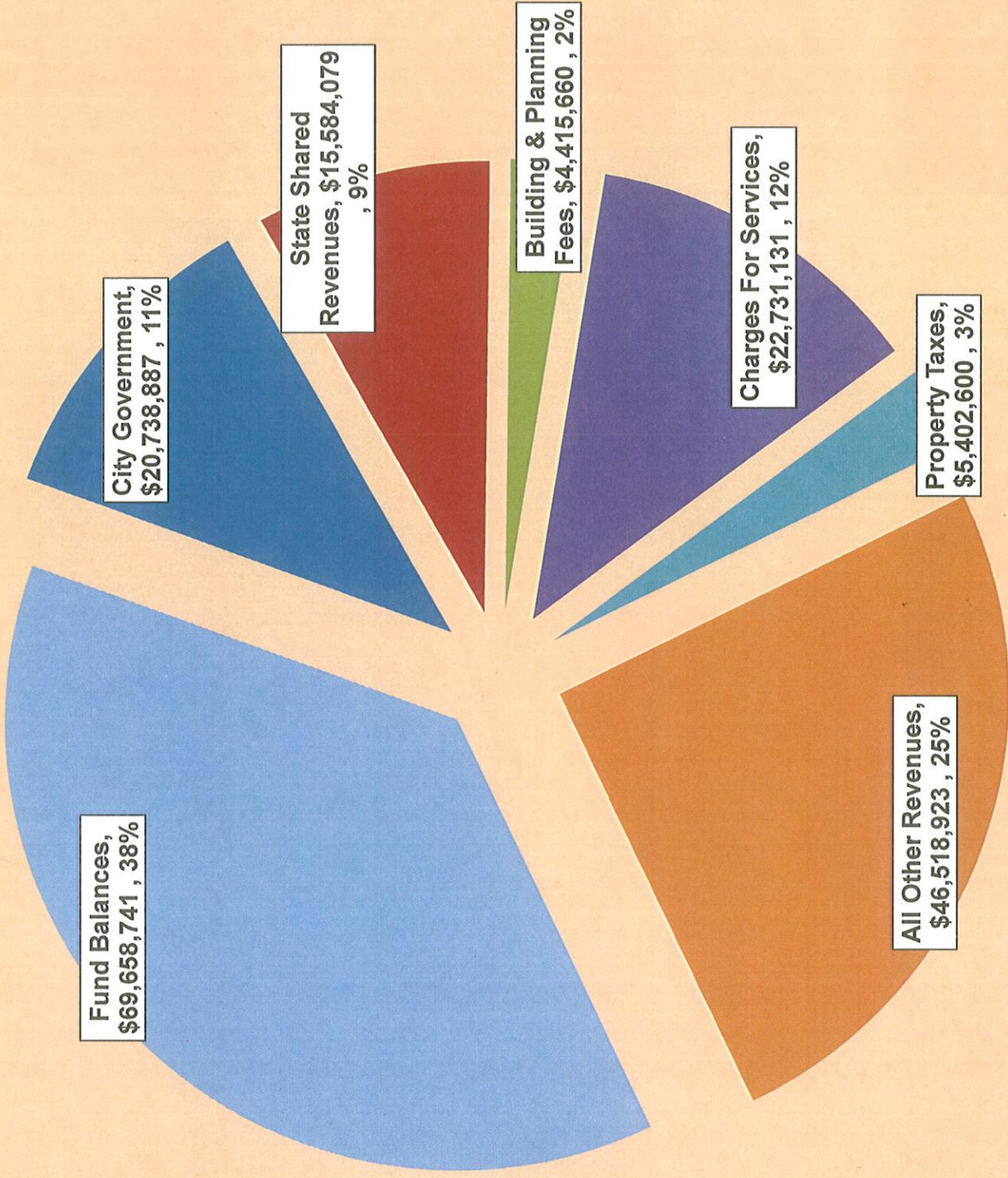
### Programs

Administration	\$6,170,397	3.33%
Public Safety	\$25,620,599	13.85%
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CIP, Equip, & One-time Expend	\$53,058,004	28.67%
Contingency/ Reserves	\$59,016,898	31.89%
<b>Total Uses of Funds by Program</b>	<b>\$185,050,021</b>	<b>100.00%</b>

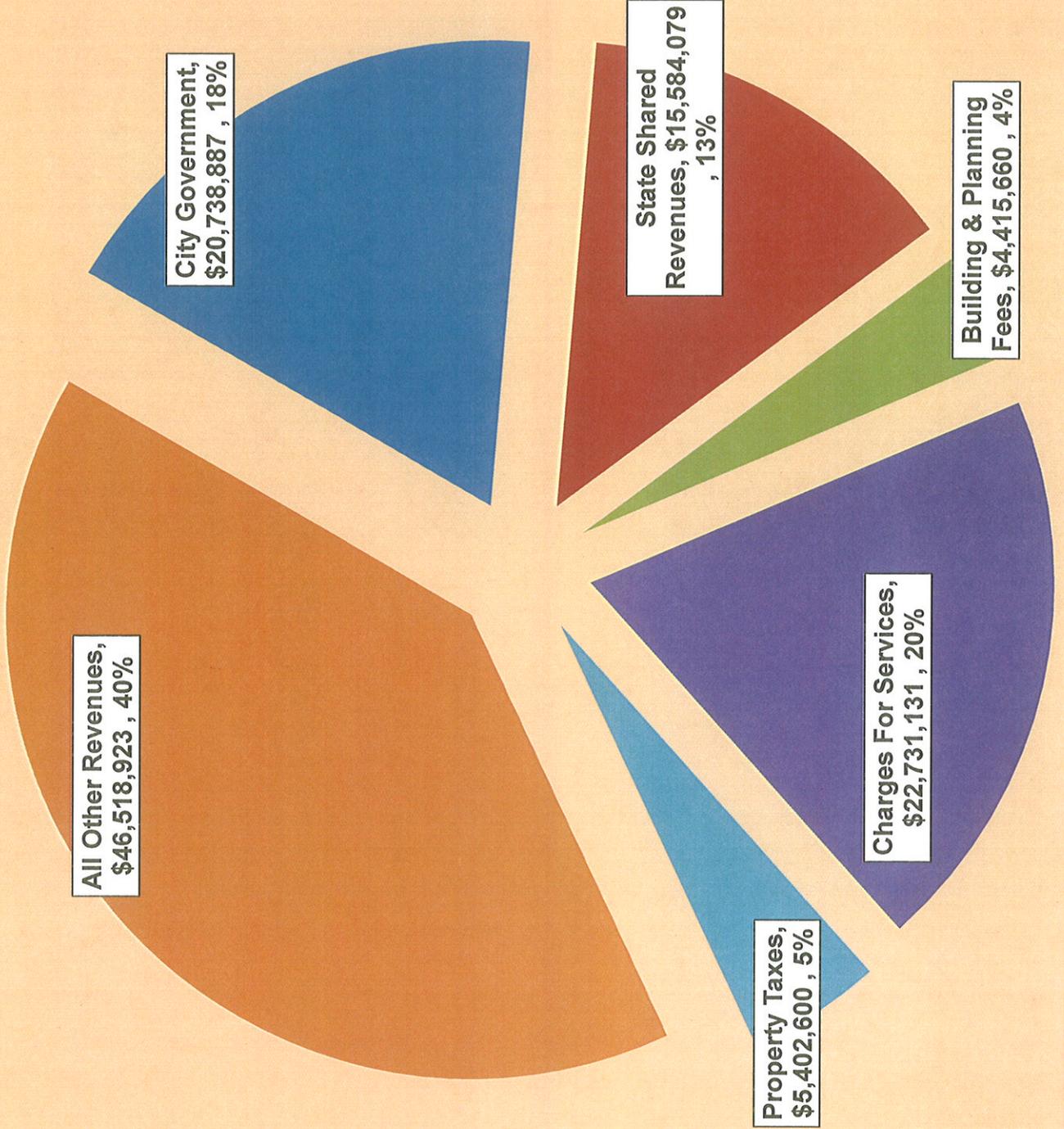
### Elements

Personnel Services	\$39,844,964	21.53%
Professional/ Contractual Services	\$10,711,928	5.79%
Repairs/ Maintenance	\$3,218,875	1.74%
Operating Supplies/ Equip<\$5,000	\$9,371,433	5.06%
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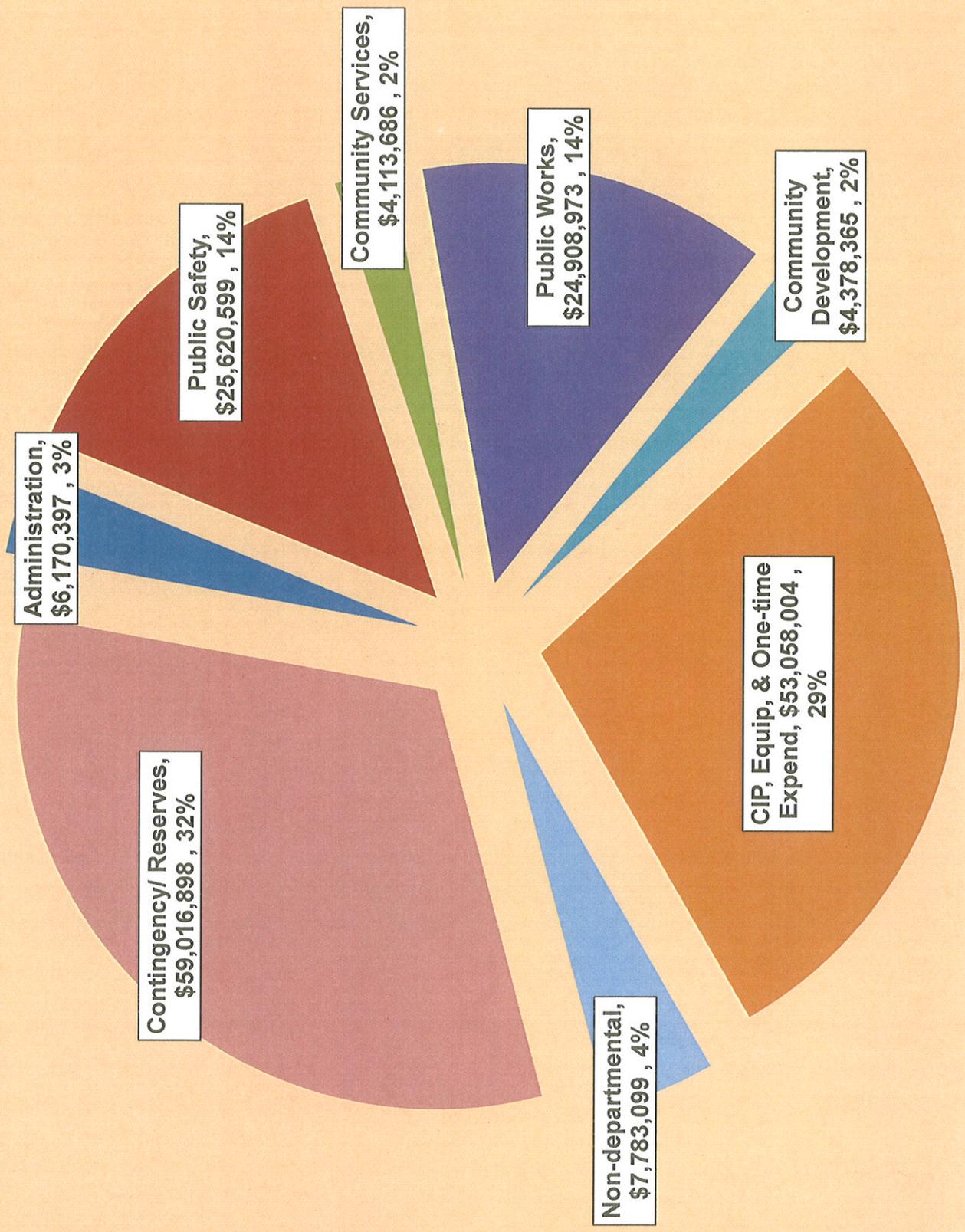
**FY 14-15 Sources Of Funds - \$185,050,021**



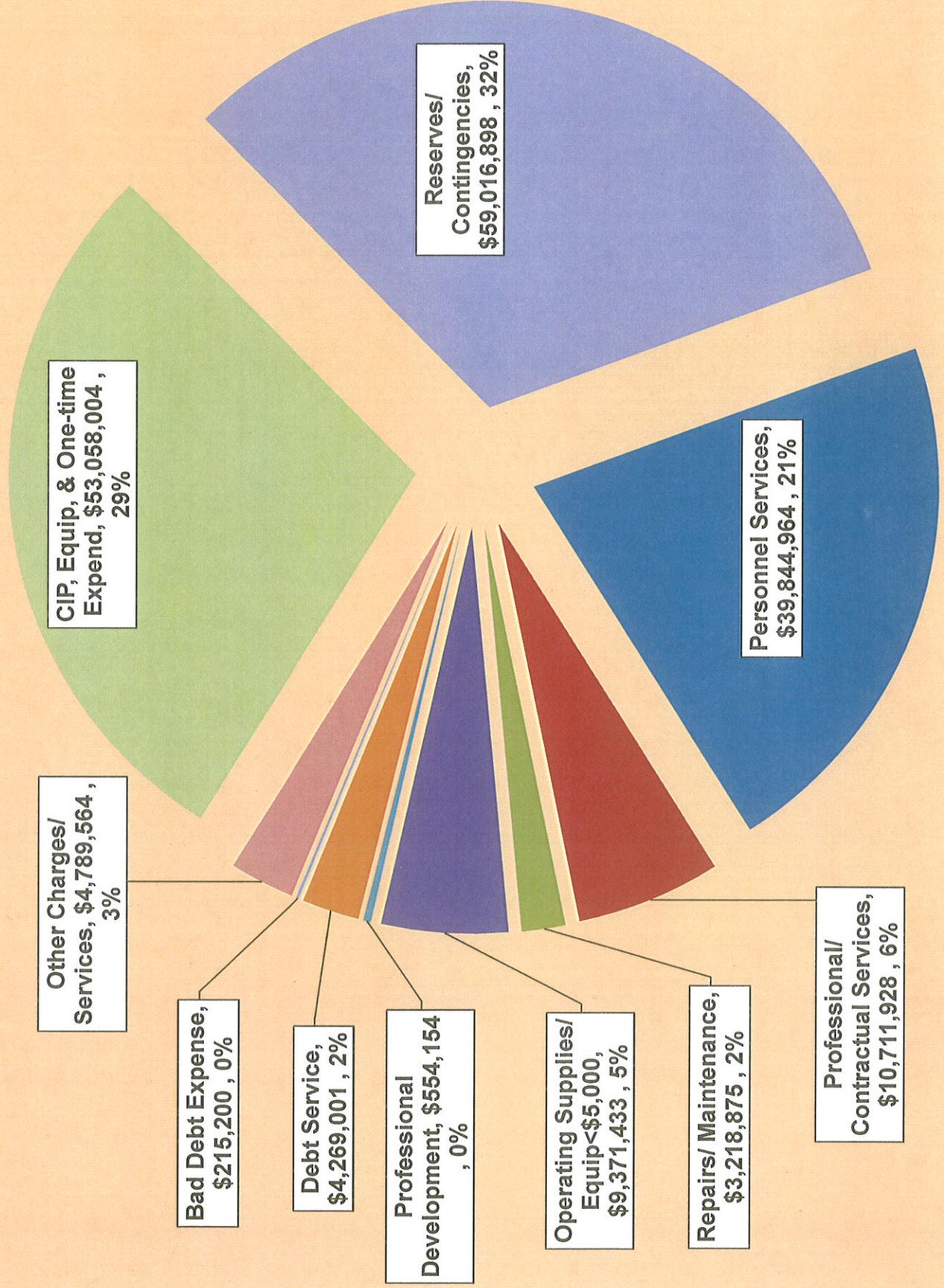
**FY 14-15 Revenues - \$115,391,280**



**FY 14-15 Uses Of Funds By Program - \$185,050,021**



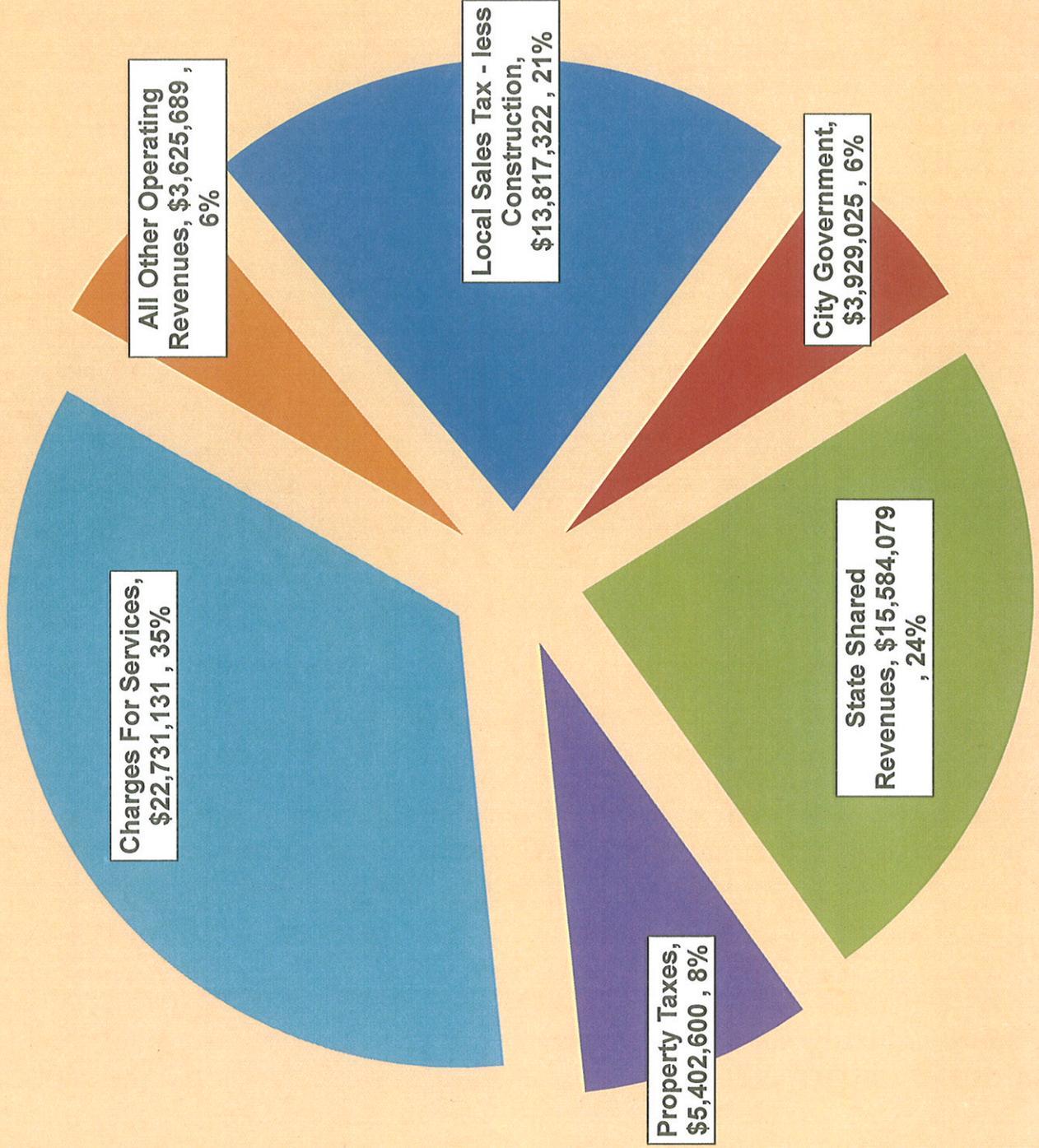
**FY 14-15 Uses Of Funds By Element - \$185,050,021**



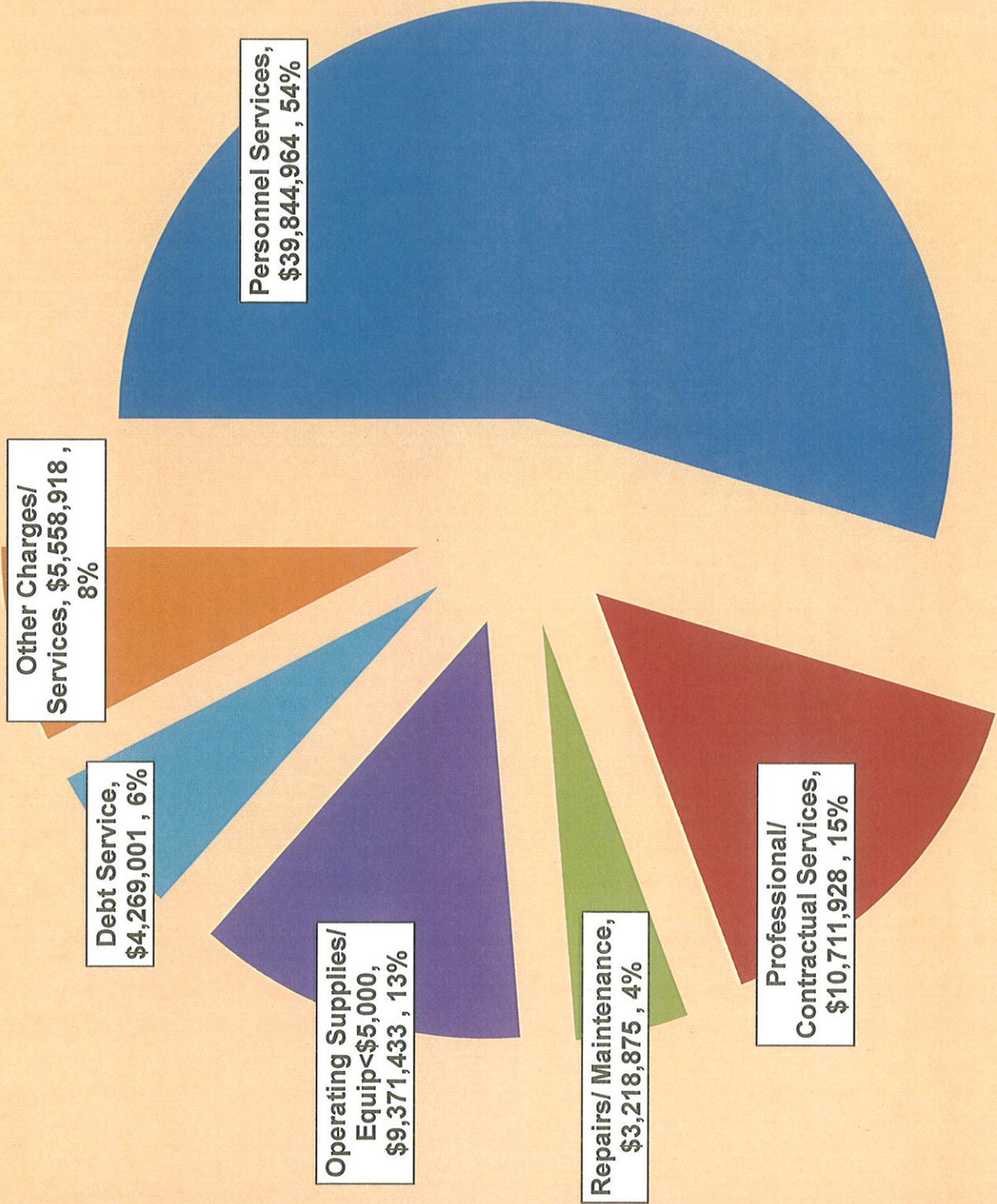
**City Of Buckeye**  
**Schedule Of Sources & Uses**  
**For The Periods Indicated**

<b>Sources and Uses Summary</b>	<b>Budget FY 13-14</b>	<b>Budget FY 14-15</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>61,442,290</b>	<b>65,089,846</b>	<b>3,647,556</b>	<b>5.94%</b>
Personnel Services	38,274,425	39,844,964	1,570,539	4.10%
Professional/ Contractual Services	9,724,603	10,711,928	987,325	10.15%
Repairs/ Maintenance	1,961,150	3,218,875	1,257,725	64.13%
Operating Supplies/ Equip<\$5,000	8,667,012	9,371,433	704,421	8.13%
Professional Development	488,023	554,154	66,131	13.55%
Debt Service	4,258,071	4,269,001	10,930	0.26%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	3,489,094	4,789,564	1,300,470	37.27%
<b>Operating Expenditures</b>	<b>67,077,578</b>	<b>72,975,119</b>	<b>5,897,541</b>	<b>8.79%</b>
<b>Net From Operations</b>	<b>(5,635,288)</b>	<b>(7,885,274)</b>	<b>(2,249,986)</b>	<b>39.93%</b>
Beginning Fund Balance	79,984,072	69,658,741	(10,325,331)	-12.91%
Local Sales Tax-Construction	3,000,000	3,400,000	400,000	13.33%
Building Permit Fees	3,000,000	4,008,200	1,008,200	33.61%
Public Safety Support Festival	400,000	200,000	(200,000)	-50.00%
All Other Capital Revenues	45,723,270	42,693,234	(3,030,036)	-6.63%
<b>Capital Sources</b>	<b>132,107,342</b>	<b>119,960,175</b>	<b>(12,147,167)</b>	<b>-9.19%</b>
CIP, Equip, & One-time Expend	56,412,521	53,058,004	(3,354,517)	-5.95%
Reserves/Contingencies	70,059,533	59,016,898	(11,042,635)	-15.76%
<b>Capital Expenditures</b>	<b>126,472,054</b>	<b>112,074,902</b>	<b>(14,397,152)</b>	<b>-11.38%</b>
<b>Net From Capital</b>	<b>5,635,288</b>	<b>7,885,273</b>	<b>2,249,985</b>	<b>39.93%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0.00</b>		
Total Revenues	113,565,559	115,391,280	1,825,721	1.61%
Total Expenditures	193,549,632	185,050,021	(8,499,611)	-4.39%

**FY 14-15 Operating Revenues \$65,089,846**



**FY 14-15 Operating Expenditures \$73,638,428**



City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-040-4001	LOCAL SALES TAX - less Construction	12,644,518	13,702,000	13,285,967	13,817,322
010-040-4002	TPT RECOVERIES	15,393	23,500	15,200	75,200
010-040-4011	MAGISTRATE COURT FINES	353,660	438,000	307,000	307,000
010-040-4030	OCCUPATIONAL LICENSES	128,020	145,000	138,200	145,000
010-040-4031	LIQUOR LICENSE	12,800	2,100	2,100	2,100
010-040-4032	LICENSE APPLIC/REINSTATE FEE	9,320	9,500	5,165	5,165
	<b>Local Government</b>	<b>519,193</b>	<b>618,100</b>	<b>467,665</b>	<b>534,465</b>
010-041-4051	AUTO LIEU TAX	1,702,114	1,695,852	1,828,000	1,798,930
010-041-4052	STATE SHARED SALES TAX	4,164,294	4,396,072	4,415,000	4,597,073
010-041-4053	URBAN REVENUE SHARING	5,196,874	5,675,977	5,675,977	6,158,493
070-041-4056	STATE MOTOR VEHICLE FUEL TAX	2,785,858	2,869,885	2,886,000	3,029,583
074-048-4453	LTAFII/SENIOR TRANSPORT	111,558	-	20,489	-
	<b>State Shared Revenues</b>	<b>13,960,698</b>	<b>14,637,786</b>	<b>14,825,466</b>	<b>15,584,079</b>
010-042-4101	PRIMARY PROPERTY TAX	5,116,697	5,079,332	5,050,000	5,332,600
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	148,561	-	38,000	38,000
010-042-4103	PROPERTY LEASE & EXCISE TAX	-	1,628	-	-
010-042-4109	IN LIEU TAX - SRP	25,018	20,000	32,000	32,000
	<b>Property Taxes</b>	<b>5,290,276</b>	<b>5,100,960</b>	<b>5,120,000</b>	<b>5,402,600</b>
010-043-4111	2% LANDSCAPING PERMIT FEE	9,320	16,918	-	-
010-043-4112	3% ENGINEERING FEE	236,931	422,960	-	-
010-043-4114	PLANNING & ZONING FEES	50,793	105,740	-	-
010-043-4120	ENG REVIEW REIMBURSEMENT	42,547	58,157	-	-
010-043-4121	ENGINEERING PLAN REVIEW	153,389	179,758	-	-
010-043-4122	LEGAL REVIEW REIMBURSEMENT	52,446	105,740	13,860	13,860
010-043-4123	DEVELOPMENT USER FEES REIMB	186,439	158,610	42,200	42,200
010-201-4100	ADMINISTRATIVE FEES	7,900	348,942	14,800	14,800
010-201-4104	COMM MP/PLANNED AREA DEV	1,000	-	63,000	63,000
010-201-4106	DESIGN REVIEW	6,700	-	4,100	4,100
010-201-4109	LANDSCAPE	131,981	-	80,000	80,000
010-201-4110	REZONING	-	-	4,500	4,500
010-201-4111	SITE PLAN	22,300	-	120,000	120,000
010-201-4112	DIVISION OF PROPERTY	8,113	-	-	-
010-201-4113	PRELIMINARY PLAT	59,040	-	25,000	25,000
010-201-4114	FINAL PLAT	42,690	-	40,000	40,000
	<b>Building &amp; Planning Fees</b>	<b>1,011,588</b>	<b>1,396,825</b>	<b>407,460</b>	<b>407,460</b>

City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-044-4135	LIBRARY FINES	16,684	15,000	17,200	18,450
010-044-4145	PARK RENTALS	5,150	2,600	3,800	2,665
010-044-4146	PARK ADVERTISING	200	1,600	-	1,640
010-044-4150	ADULT SPORTS FEES	27,031	59,000	23,000	25,000
010-044-4151	COMMUNITY CENTER RENTAL	3,480	2,000	400	2,050
010-044-4155	D.E.S. REIMBURSEMENT	40,463	30,000	24,700	25,000
010-044-4156	FALL BREAK	2,272	2,500	-	-
010-044-4157	KIDS B.A.S.E.	146,189	140,000	166,000	150,000
010-044-4158	LIL SQUIRTS	56,829	50,000	38,000	37,000
010-044-4165	SENIOR/ADULT FEES	5,288	6,500	4,700	6,663
010-044-4171	SPECIAL EVENT APPLIC FEE	1,455	1,200	1,600	1,300
010-044-4173	SPECIAL INT CLASS FEES	66,882	70,000	52,400	66,625
010-044-4179	SPONSORSHIPS-SPORTS	3,392	3,000	3,400	3,075
010-044-4181	SPRING BREAK	1,977	2,000	-	-
010-044-4183	SUNDANCE REC CTR CONCESSIONS	13,984	18,000	8,000	12,300
010-044-4184	REC CENTER CONCESSIONS	3,795	4,000	3,700	3,075
010-044-4185	SUMMER BREAK	37,846	42,000	40,300	43,050
010-044-4186	SUMMER RECREATION FEES	23,409	31,100	27,500	25,000
010-044-4190	SWIMMING POOL ADMISSIONS	48,031	42,000	44,300	45,000
010-044-4191	SWIMMING POOL CONCESSIONS	13,932	16,000	13,600	12,915
010-044-4192	POOL SWIM LESSON FEES	35,413	32,000	36,000	36,700
010-044-4193	POOL RENTAL	14,022	7,000	12,200	10,000
010-044-4194	LIFE SAFETY INSTRUCTION	10,695	1,000	13,000	1,025
010-044-4200	TEEN FEES	1,461	1,200	1,100	1,230
010-044-4201	WINTER BREAK	1,354	2,000	-	-
010-044-4202	YOUTH SPORTS FEES	71,161	54,000	71,200	60,000
010-044-4205	CEMETERY LEASE	-	8,300	-	-
010-044-4206	CEMETERY MARKERS	11,450	10,600	12,000	12,000
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	26,944	26,000	35,000	35,000
010-044-4208	CEMETERY, SALE OF LOTS	34,789	20,000	36,000	36,000
010-044-4210	SR CTR-DON-CONGREGATE MEALS	15,149	14,250	18,900	18,900
010-044-4211	SR CTR DON-HOME DELIVERY	2,751	2,500	2,100	2,100
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,559	2,400	3,400	3,400
010-044-4220	CFD APPLICATION FEE	30,000	-	-	-
010-044-4221	CFD O&M FEES	258,889	258,000	258,000	439,437
010-044-4231	DMB STAFF REIMBURSEMENT 2013	117,926	-	-	-
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	3,150	2,000	8,500	8,500
010-044-4250	FINGERPRINTING	7,545	7,000	5,000	5,000
010-044-4252	OFF DUTY REIMB - PD	24,067	40,000	9,600	9,600
010-044-4253	TONOPAH DISPATCH SERVICES	6,003	6,000	6,100	6,100
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,118	4,000	5,100	5,100
010-044-4255	CITY OF MARICOPA DISPATCH SVS	454,769	50,000	600,000	600,000

City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-044-4256	OFF DUTY REIMB - FD	326	-	-	-
010-044-4270	PASSPORT FEES	37,615	25,000	25,000	25,000
010-044-4272	PUBLIC RECORDS REQUEST FEE	2,133	12,000	1,000	1,000
045-044-4251	IMPOUND FEES	77,088	192,684	85,000	85,000
070-044-4252	SALARIES/BENEFITS REIMB	16,167	11,401	11,000	11,000
185-044-4170	EVENT REVENUE	-	3,000	-	-
550-044-4260	MID/SLID APPLICATION FEE	19,560	16,740	7,000	7,000
	<b>Charges For Services</b>	<b>1,807,390</b>	<b>1,347,575</b>	<b>1,734,800</b>	<b>1,899,899</b>
050-044-4235	FUEL SALES	94,076	103,525	84,000	102,000
050-045-4315	GROUND RENTAL - 7 ACRES	68,664	27,500	60,000	81,828
050-045-4316	AIRPORT HANGER RENTAL	100,581	95,000	81,600	100,000
050-045-4317	AIRPORT PARKING	21,054	-	21,000	-
050-047-4366	STATE REIMB LOCAL MATCH	-	-	13,549	-
050-048-4454	AIR FAIR PROCEEDS	14,043	5,000	15,200	15,200
054-044-4132	SOLID WASTE FEES	3,283,224	3,935,895	3,463,000	3,600,000
054-044-4252	SALARIES/BENEFITS REIMB	53,074	-	73,600	74,004
054-044-4278	SERVICE FEES	13,426	12,200	10,000	10,000
054-048-4459	ADMINISTRATIVE FEE	586,296	488,000	600,000	625,000
054-048-4505	BAD DEBT RECOVERY	-	6,000	-	-
060-044-4275	WASTEWATER FEES	3,304,575	3,400,000	3,600,000	3,888,000
060-044-4276	VALENCIA UTILITY FEES	1,480,731	1,300,000	1,580,000	1,686,000
060-044-4278	SERVICE FEES	208	200	80	200
060-044-4284	EFFLUENT	88,831	79,000	148,700	155,000
060-048-4456	MISCELLANEOUS	-	-	600	-
060-048-4482	TARTESSO PERC O&M	19,390	50,000	-	-
060-048-4505	BAD DEBT RECOVERY	-	2,000	-	-
061-044-4265	IRRIGATION FEES	147,436	130,000	123,000	130,000
061-044-4277	CONNECTION FEES	67,800	64,000	75,000	80,000
061-044-4278	SERVICE FEES	601,256	580,000	600,000	600,000
061-044-4279	CASH OVER (UNDER)	(42)	-	(100)	-
061-044-4281	ENV FEE AND ADWR FEE	738,211	750,000	675,000	750,000
061-044-4283	WATER SALES	7,107,158	7,920,000	7,971,000	8,920,000
061-047-4442	WATERLINE REHAB MONROE DG1207	63,569	-	165,405	-
061-048-4456	MISCELLANEOUS	9,639	65,000	240	-
061-048-4481	WATER EXPENSE REIMBURSEMENT	4,830	2,000	7,650	5,000
061-048-4500	SALE OF ASSETS	9,088	-	9,000	9,000
	<b>Enterprise Charges For Services</b>	<b>17,877,117</b>	<b>19,015,320</b>	<b>19,377,524</b>	<b>20,831,232</b>

City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-045-4301	UTILITY FRANCHISE FEES	1,446,433	1,581,000	1,620,000	1,782,000
010-045-4310	KIOSK REVENUE	10,728	10,000	12,700	15,000
010-045-4311	LANDFILL REVENUES	760,422	486,000	755,000	760,000
010-045-4312	PHOENIX LANDFILL FEE	149,296	118,800	150,000	150,000
010-045-4313	PROPERTY LEASE RECEIVED	4,600	4,600	4,600	4,600
010-045-4314	TOWN HALL LEASE	1,500	7,540	1,500	1,500
078-045-4315	SUNDANCE CROSSING LEASES	12,000	-	274,000	274,000
	<b>Franchise Fees &amp; Leases</b>	<b>2,384,979</b>	<b>2,207,940</b>	<b>2,817,800</b>	<b>2,987,100</b>
010-046-4356	INTEREST INCOME	15,478	6,000	4,300	4,300
010-046-4357	INTEREST INCOME - MM WF	93	100	40	40
010-046-4358	INTEREST INCOME - DFIM	356,215	350,000	353,000	353,000
061-046-4356	INTEREST INCOME	12,101	5,000	2,850	2,850
057-046-4356	INTEREST INCOME	207	100	45	45
070-046-4356	INTEREST INCOME	356	200	50	50
	<b>Operating Interest Revenues</b>	<b>384,451</b>	<b>361,400</b>	<b>360,285</b>	<b>360,285</b>
010-047-4401	BUCKEYE CLEAN-UP DONATIONS	-	5,000	-	5,000
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	50	600	160	600
010-047-4405	POLICE DEPT DONATIONS	-	100	-	100
010-047-4407	POLICE DEPTS.B. 1398	9,239	5,432	5,000	5,432
073-047-4383	GOHS GRANT	37,501	10,000	84,000	16,773
073-047-4384	SCHOOL RESOURCE OFFICER	40,382	104,000	109,000	109,000
073-047-4385	WESTSIDE DUI TASK FORCE	-	75,000	-	50,000
073-047-4386	COPS CHRP PROGRAM	51,581	-	-	50,000
073-047-4388	WEED AND SEED PROGRAM	31,760	50,000	10,400	50,000
073-047-4390	DEA.IGA	13,881	17,203	750	17,000
073-047-4391	US MARSHALL	12,335	15,000	10,700	10,000
074-047-4361	AREA AGENCY	174,978	173,418	173,400	173,418
075-047-4374	WAL-MART GRANT	-	250	-	-
075-047-4394	NUC EMERGENCY MGMT FUND	69,909	75,000	70,000	70,000
076-047-4373	PULLIUM GRANT	-	6,650	-	-
076-047-4374	WAL-MART GRANT	1,250	7,000	-	7,000
076-047-4387	TARGET GRANT	-	2,000	2,000	2,000
076-047-4415	LIBRARY SVC & TECH ACT (LSTA)	30,160	20,000	20,000	20,000
076-047-4416	AZ STATE FORESTRY GRANT	-	8,000	-	8,000
	<b>Grants/ Donations/ Sponsorships</b>	<b>473,027</b>	<b>574,653</b>	<b>485,410</b>	<b>594,323</b>

City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-048-4456	MISCELLANEOUS	23,451	13,000	6,800	6,800
010-048-4460	LEWIS PRISON REIMBURSEMENT	186,958	180,000	186,000	186,000
010-048-4461	RWC O&M REIMBURSEMENT	82,089	18,316	80,000	80,000
010-048-4463	WARRANTY REIMB & MISC FLEET	617	617	600	600
010-048-4505	BAD DEBT RECOVERY	4,100	4,100	-	-
010-048-4594	REALIZED GAIN/LOSS - INV	(543,007)	(31,085)	100,000	100,000
010-048-4598	INDIRECT COST ALLOCATION	1,244,604	1,200,000	1,200,000	1,200,000
035-048-4467	FLEET/AUCTION PROCEEDS	51,583	19,758	42,000	42,000
040-048-4463	LPL FINANCIAL DEP FOR SERVICES	7,000	7,000	-	-
040-048-4595	UNREALIZED GAIN/LOSS	827	-	-	-
041-048-4456	MISCELLANEOUS REVENUE	17	17	-	-
057-048-4476	CEMETERY MAINTENANCE	10,770	9,000	11,000	11,000
070-048-4462	ADOPT - A - ROAD	332	332	-	-
070-048-4463	EXPENDITURE REIMBURSEMENT	11,100	-	2,000	2,000
070-048-4464	IGA SIGNS REIMBURSEMENT	24,604	8,000	600	600
125-048-4466	REIMBURSEMENT CLAIMS	31,616	25,000	93,000	30,000
125-048-4467	WORKER'S COMP REIMBURSEMENT	7,753	5,000	14,000	14,000
125-048-4468	PREMIUM DIVIDENDS/REBATES	65,402	65,402	32,707	32,707
180-048-4459	ESTRELLE MTN COMM COLLEGE	19,534	19,534	19,534	19,534
492-048-4815	DISTRICT ADMIN FEES	41,822	30,000	40,000	40,000
492-048-4835	DELINQ ATTORNEY FEES	4,175	500	500	500
493-048-4815	DISTRICT ADMIN FEES	580	300	400	400
550-048-4851	2006-SLID-001	14,275	19,455	19,455	19,455
550-048-4852	2006-SLID-007	14,176	17,303	17,303	17,303
550-048-4853	SLID 1	20,852	21,368	21,368	21,368
550-048-4854	2006-SLID-008	4,457	7,774	7,774	7,774
550-048-4855	2006-SLID-011	28,131	33,489	33,489	33,489
550-048-4857	2006-SLID-015	12,409	15,989	15,989	15,989
550-048-4858	2006-SLID-016	14,087	17,924	17,924	17,924
550-048-4859	2006-SLID-017	10,912	12,683	12,683	12,683
550-048-4860	2006-SLID-019	2,982	10,556	10,556	10,556
550-048-4862	2007-SLID-001	845	2,155	2,155	2,155
550-048-4863	2007-SLID-002	2,324	3,201	3,201	3,201
550-048-4864	2007-SLID-003	602	-	-	-
550-048-4865	2006-SLID-009	9,106	9,107	9,107	9,107
550-048-4870	2006-SLID-003	28,993	35,917	35,917	35,917
550-048-4871	2007-SLID-010	7,914	13,018	13,018	13,018
550-048-4874	2007-SLID-013	3,541	12,001	12,001	12,001
550-048-4884	2011-SLID-001	224	-	-	-
701-048-4760	PRINCIPAL	205,499	335,000	335,000	335,000
701-048-4761	INTEREST DEBT	59,964	103,000	103,000	103,000
701-048-4762	PREPAYMENT	36,516	-	24,071	-

City Of Buckeye  
Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
703-048-4760	#1 PRINCIPAL	63,858	85,000	85,000	85,000
703-048-4762	PREPAYMENT	-	-	117,156	-
703-048-4761	INTEREST DEBT	103,656	150,000	150,000	150,000
	<b>All Other Operating Revenues</b>	<b>1,921,248</b>	<b>2,479,731</b>	<b>2,875,308</b>	<b>2,671,081</b>
	<b>Operating Revenues</b>	<b>58,274,486</b>	<b>61,442,290</b>	<b>61,757,685</b>	<b>65,089,846</b>
010-040-4001	LOCAL SALES TAX - Construction	3,704,513	3,000,000	3,402,000	3,400,000
010-043-4113	Building Permit Fees	3,488,084	3,000,000	4,008,200	4,008,200
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	600,000	400,000	400,000	200,000
	<b>General Fund Non-recurring Revenues</b>	<b>7,792,597</b>	<b>6,400,000</b>	<b>7,810,200</b>	<b>7,608,200</b>
	<b>Capital Revenues</b>	<b>5,251,774</b>	<b>45,723,270</b>	<b>9,099,670</b>	<b>42,693,234</b>
	<b>Total Revenues</b>	<b>71,318,857</b>	<b>113,565,560</b>	<b>78,667,555</b>	<b>115,391,280</b>

City Of Buckeye  
Revenue and Expenditure Estimates  
For FY 14-15

Fund No.	Fund	Revenues	Expenditures			7/1/2014 Beginning Balance	Equals Est. Net Available
		Budget FY 14-15	Budget FY 14-15	Revenues Less Expenditures	Plus Transfers		
10	General	46,776,414	60,505,700	(13,729,286)	(6,344,561)	20,073,847	-
32	Fill The Gap	-	25,787	(25,787)	-	25,787	-
33	JCEF	3,000	31,994	(28,994)	-	28,994	-
34	Court Special Fund	15,000	67,524	(52,524)	-	52,524	-
35	RICO	602,500	602,500	-	-	-	-
37	VALUE Kids	-	3,479	(3,479)	-	3,479	-
38	Buckeye Explorer	-	10,311	(10,311)	-	10,311	-
40	Volunteer Firemen's	-	255,097	(255,097)	-	255,097	-
41	BYB Fund	-	3,613	(3,613)	3,613	-	-
42	MAG/ADOT Proj	280,500	280,500	-	-	-	-
43	CDBG	690,750	825,463	(134,713)	134,713	-	-
45	Towing/Impound	85,000	218,980	(133,980)	-	133,980	-
46	Special Districts	20,000,000	20,000,000	-	-	-	-
50	Airport Opns	299,028	367,450	(68,422)	-	68,422	-
51	Airport Improv	1,327,500	1,327,500	-	-	-	-
54	Solid Waste	4,309,004	4,737,840	(428,836)	(500,000)	928,836	-
57	Cemetery	16,045	216,799	(200,754)	-	200,754	-
59	Sundance Wtr Rechg	1,150	160,000	(158,850)	-	158,850	-
60	Sewer	5,729,200	8,140,004	(2,410,804)	-	2,410,804	-
61	Water	21,538,870	32,478,687	(10,939,817)	-	10,939,817	-
63	CAP	-	-	-	-	-	-
66	APS/SRP Mitigation	-	92,304	(92,304)	-	92,304	-
70	HURF	3,043,233	3,427,888	(384,655)	-	384,655	-
71	Streets Improv	-	2,373,963	(2,373,963)	-	2,373,963	-
73	Police Grants	314,773	424,362	(109,589)	-	109,589	-
74	Area Agency (AAA)	173,418	564,553	(391,135)	391,135	-	-
75	Fire Grants	480,679	500,000	(19,321)	-	19,321	-
76	Park Grants	37,000	120,283	(83,283)	-	83,283	-
78	Sundance Crossings	274,000	525,900	(251,900)	-	251,900	-
100	Pks & Rec Impact Fees	300	2,874,608	(2,874,308)	-	2,874,308	-
101	Library Impact Fees	150	5,915	(5,765)	-	5,765	-
102	Police Impact Fees	-	-	-	-	-	-
103	Gen Govt Impact Fees	150	724,818	(724,668)	320,000	404,668	-
104	Streets Impact Fees	300	3,182,379	(3,182,079)	-	3,182,079	-
105	Wtr Sys Improv	425	4,965,420	(4,964,995)	-	4,964,995	-
106	Swr Improv	120	4,047,593	(4,047,473)	-	4,047,473	-
107	Fire Impact Fees	275	975,333	(975,058)	(1,408,879)	2,383,937	-
121	Replacement Reserve	10,425	1,414,210	(1,403,785)	933,000	470,785	-
122	Economic Development	-	583,800	(583,800)	383,800	200,000	-
125	Risk Mgt Retention	76,707	1,402,308	(1,325,601)	800,000	525,601	-
160	Impact Fees Parks & Rec	350,100	1,433,070	(1,082,970)	-	1,082,970	-
161	Impact Fees Library	55,020	207,554	(152,534)	-	152,534	-

City Of Buckeye  
Revenue and Expenditure Estimates  
For FY 14-15

Fund No.	Fund	Revenues		Expenditures		7/1/2014 Beginning Balance	Equals Est. Net Available
		Budget FY 14-15	Budget FY 14-15	Revenues Less Expenditures	Plus Transfers		
162	Impact Fees Police	210,015	1,280,623	(1,070,608)	480,000	590,608	-
163	Impact Fees Fire	500,125	1,894,591	(1,394,466)	-	1,394,466	-
164	Impact Fees Streets	200,050	657,968	(457,918)	-	457,918	-
165	Impact Fees Water	29,623	111,203	(81,580)	-	81,580	-
166	Impact Fees Waste Water	354,524	1,121,240	(766,716)	-	766,716	-
180	Dwn Twn Revital	19,534	-	19,534	-	(546,938)	(527,404)
185	Heritage Park	-	78,110	(78,110)	-	78,110	-
190	GADA 2005A Infrastr	-	-	-	-	-	-
194	GADA 2006A Infrastr	-	-	-	-	-	-
492	Miller Rd O&M	40,500	118,717	(78,217)	-	78,217	-
493	Jackrabbit Swr O&M	400	7,591	(7,191)	-	7,191	-
550	SLID Opns	238,940	303,853	(64,913)	-	64,913	-
610	Roadway Const	1,108,291	4,762,486	(3,654,195)	-	3,654,192	(3)
615	CIP Gen	-	10,144	(10,144)	-	10,144	-
625	CIP Facilities	-	-	-	-	-	-
630	CIP Pks & Library	58,000	3,366,300	(3,308,300)	308,300	3,000,000	-
635	CIP Police	-	-	-	-	-	-
640	CIP Road Proj	700,000	1,000,000	(300,000)	300,000	-	-
641	Transit Programs	-	17,198	(17,198)	-	17,198	-
650	Auto & Tech	-	2,350,000	(2,350,000)	2,350,000	-	-
655	Tech Life Cycle	-	-	-	-	-	-
660	Non-Constr Improv Projects	-	440,000	(440,000)	440,000	-	-
670	ADOT LTAF II	-	-	-	-	(1)	(1)
672	CIP Fire	4,767,242	6,176,120	(1,408,878)	1,408,879	(1)	-
701	Miller Rd Debt	438,000	840,730	(402,730)	-	402,730	-
703	Jackrabbit Swr Debt	235,000	371,026	(136,026)	-	136,026	-
704	TOB Irrigation District	-	-	-	-	-	-
706	Roosevelt Imp Dist	-	36,632	(36,632)	-	36,632	-
<b>Total</b>		<b>115,391,280</b>	<b>185,050,021</b>	<b>(69,658,741)</b>	<b>-</b>	<b>69,131,333</b>	<b>(527,408)</b>

City Of Buckeye  
Adopted Budget  
For FY 14-15

Department/Fund	Professional Services			Repairs & Maintenance	Operating Supplies/Equip.			Professional Development	Debt Service	Bad Debt Expense	Other Charges/Services	CIP, Equip. One-time Expend	Reserves	Total
	Personnel Services	Contractual Services	Contractual Services		Equip. Under \$5000	Development	Debt Service							
Manager	735,095	27,450	15,372	-	16,113	-	-	-	-	-	950	-	-	794,980
Non-departmental	-	1,932,700	729,523	223,125	-	-	15,200	-	-	-	432,300	1,500,000	-	4,832,848
Mayor & Council	385,477	15,000	77,604	-	87,516	-	-	-	-	-	285	-	-	565,882
Finance	776,496	148,825	8,193	-	9,548	-	-	-	-	-	8,170	-	-	951,232
Human Resources	648,645	86,850	91,096	-	3,047	-	-	-	-	-	2,660	-	-	832,298
Police	11,533,015	415,650	1,097,760	55,350	141,475	-	-	-	-	-	543,395	268,000	-	14,054,645
Court	667,874	73,556	16,743	-	2,471	-	5,300	-	-	-	2,850	-	-	768,794
Fire	9,010,551	410,000	559,905	-	58,330	-	-	-	-	-	63,863	784,241	-	10,886,890
Recreation	730,359	106,715	112,952	10,000	2,622	-	-	-	-	-	-	-	-	962,648
Parks	593,540	7,120	103,058	74,400	3,159	-	-	-	-	-	-	150,000	-	931,277
Library	1,039,472	950	97,977	-	4,279	-	-	-	-	-	5,700	535,000	-	1,683,378
Community Services Admin	588,340	17,100	60,035	-	10,330	-	-	-	-	-	16,850	-	-	692,655
Procurement	264,533	-	11,400	-	3,600	-	-	-	-	-	-	5,000	-	284,533
Fleet	531,585	-	288,492	-	10,527	-	-	-	-	-	-	30,000	-	860,604
Public Works Admin	486,476	164,900	18,757	-	4,570	-	-	-	-	-	2,043	-	-	676,746
Marketing and Communications	194,851	-	18,277	-	2,000	-	-	-	-	-	400	-	-	215,528
Community Development	1,952,465	118,750	106,095	-	44,712	-	-	-	-	-	32,310	53,000	-	2,307,332
Economic Development	260,535	23,750	28,950	-	33,000	-	-	-	-	-	5,900	-	-	352,135
Engineering	1,336,841	294,500	63,357	-	9,100	-	-	-	-	-	500	1,121,500	-	2,825,798
Information Technology	857,446	200,000	43,661	-	6,317	-	-	-	-	-	95	25,000	-	1,132,519
Clerk	335,664	150,900	18,200	-	3,053	-	-	-	-	-	11,995	-	-	519,812
Debt Service	-	-	-	-	1,071,920	-	-	-	-	-	-	-	-	1,071,920
Reserves/Contingency	-	-	-	-	-	-	-	-	-	-	-	-	12,301,246	12,301,246
Fill The Gap	-	-	3,800	-	-	-	-	-	-	-	-	-	21,987	25,787
JCEF	-	-	-	-	-	-	-	-	-	-	-	-	31,994	31,994
Court Special Fund	-	12,000	28,500	-	-	-	-	-	-	-	-	-	27,024	67,524
RICO	30,000	140,000	350,000	-	30,500	-	-	-	-	-	-	52,000	-	602,500
VALUE Kids	-	-	500	-	-	-	-	-	-	-	-	-	2,979	3,479
Buckeye Explorer	-	-	10,311	-	-	-	-	-	-	-	-	-	-	10,311
Volunteer Firemen's	-	-	3,700	-	-	-	-	-	-	-	-	-	251,397	255,097
Better-Your-Buckeye Fund	-	-	3,613	-	-	-	-	-	-	-	-	-	-	3,613
MAG/ADOT Proj	-	-	-	-	-	-	-	-	-	-	-	280,500	-	280,500
CDBG	-	-	-	-	-	-	-	-	-	-	-	825,463	-	825,463
Towing/Impound	50,000	-	101,000	-	-	-	-	-	-	-	-	-	67,980	218,980

City Of Buckeye  
 Adopted Budget  
 For FY 14-15

Department/Fund	Operating Supplies/										Reserves	Total
	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Equip. Under \$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	Equip. One-time Expend	CIP,		
Special Districts	-	-	-	-	-	-	-	-	-	-	20,000,000	20,000,000
Airport Operations	123,383	136,500	38,000	30,800	1,785	-	-	6,350	-	-	30,632	367,450
Airport Improvement	-	-	-	-	-	-	-	-	1,327,500	-	-	1,327,500
Solid Waste	297,437	3,912,326	-	31,200	6,725	-	40,000	6,840	-	-	443,312	4,737,840
Cemetery	-	-	38,000	-	-	-	-	-	-	-	178,799	216,799
Sundance Water Recharge	-	160,000	-	-	-	-	-	-	-	-	-	160,000
Sewer	1,176,646	796,500	585,800	909,437	21,600	749,105	50,000	1,419,100	502,500	1,929,316	8,140,004	
Water	3,463,558	1,260,000	1,849,200	1,598,802	22,000	1,523,941	110,000	2,020,100	18,942,020	1,689,066	32,478,687	
APS/SRP Mitigation	-	-	-	-	-	-	-	-	-	92,304	-	92,304
HURF - Streets	1,364,860	89,786	220,000	1,338,161	6,025	179,924	-	1,000	-	228,132	2,373,963	3,427,888
Streets Improvement	-	-	-	-	-	-	-	-	-	-	2,373,963	2,373,963
Police Grants	-	-	-	-	-	-	-	50,000	374,362	-	-	424,362
Area Agency On Aging (AAA)	409,820	2,100	-	95,000	500	-	-	20,808	36,325	-	-	564,553
Fire Grants	-	-	-	-	-	-	-	-	500,000	-	-	500,000
Park Grants	-	-	-	-	-	-	-	-	-	120,283	-	120,283
Sundance Crossings	-	-	125,000	-	-	-	-	-	22,000	378,900	-	525,900
Parks & Recreation Impact Fees	-	-	-	-	-	-	-	-	2,874,608	-	-	2,874,608
Library Impact Fees	-	-	-	-	-	-	-	-	-	5,915	-	5,915
General Government Impact Fees	-	-	-	-	-	-	-	-	-	4,818	-	4,818
Streets Impact Fees	-	-	-	-	-	-	-	-	-	3,182,379	-	3,182,379
Water System Improvement	-	-	-	-	-	-	-	-	1,030,000	3,935,420	-	4,965,420
Sewer Improvement	-	-	-	-	-	-	-	-	-	4,047,593	-	4,047,593
Fire Impact Fees	-	-	-	-	-	215,175	-	-	-	760,158	-	975,333
Replacement Reserve	-	-	-	-	-	-	-	-	1,414,210	-	-	1,414,210
Economic Development	-	-	-	-	7,500	-	-	60,100	516,200	-	-	583,800
Risk Mgt Retention	-	-	-	999,500	1,750	-	-	75,000	-	-	326,058	1,402,308
Impact Fees Parks & Rec	-	-	-	-	-	-	-	-	-	1,433,070	-	1,433,070
Impact Fees Library	-	-	-	-	-	-	-	-	-	207,554	-	207,554
Impact Fees Police	-	-	-	-	-	-	-	-	1,280,000	623	-	1,280,623
Impact Fees Fire	-	-	-	-	-	-	-	-	-	1,894,591	-	1,894,591
Impact Fees Streets	-	-	-	-	-	-	-	-	-	657,968	-	657,968
Impact Fees Water	-	-	-	-	-	-	-	-	-	111,203	-	111,203
Impact Fees Waste Water	-	-	-	-	-	-	-	-	-	1,121,240	-	1,121,240
Heritage Park	-	-	-	-	-	-	-	-	-	78,110	-	78,110

City Of Buckeye  
 Adopted Budget  
 For FY 14-15

Department/Fund	Professional Contractual Services				Repairs & Maintenance		Operating Supplies/ Equip. Under \$5000		Professional Development		Debt Service Expense		Bad Debt Expense		Other Charges/ Services		CIP, Equip. One-time Expend		Reserves	Total
	Personnel Services	Contractual Services	Professional Services	Contractual Services	Repairs & Maintenance	Operating Supplies/ Equip. Under \$5000	Professional Development	Debt Service Expense	Bad Debt Expense	Other Charges/ Services	CIP, Equip. One-time Expend	Reserves	Total							
Miller Road O&M	-	-	-	-	-	44,000	-	9,350	-	-	-	65,367	118,717							
Jackrabbit Sewer O&M	-	-	-	-	-	6,305	-	1,286	-	-	-	-	7,591							
SLID Operations	-	8,000	-	-	-	249,397	-	-	-	-	-	46,456	303,853							
Roadway Const	-	-	-	-	-	-	25,000	-	-	-	4,519,523	217,963	4,762,486							
CIP General	-	-	-	-	-	-	-	-	-	-	-	10,144	10,144							
CIP Parks & Library	-	-	-	-	-	-	-	-	-	-	3,366,300	-	3,366,300							
CIP Road Proj	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000							
Transit Programs	-	-	-	-	-	-	-	-	-	-	-	17,198	17,198							
Automation & Technology	-	-	-	-	-	-	-	-	-	-	2,350,000	-	2,350,000							
Non-Construction Improv Proj	-	-	-	-	-	-	-	-	-	-	440,000	-	440,000							
CIP Fire	-	-	-	-	-	-	-	-	-	-	6,176,120	-	6,176,120							
Miller Road Debt	-	-	-	-	-	-	317,000	-	-	-	-	523,730	840,730							
Jackrabbit Sewer Debt	-	-	-	-	-	-	171,000	-	-	-	-	200,026	371,026							
Roosevelt Imp Dist	-	-	-	-	-	-	-	-	-	-	36,632	-	36,632							
<b>Total Expenditures</b>	<b>39,844,964</b>	<b>10,711,928</b>	<b>10,711,928</b>	<b>3,218,875</b>	<b>3,218,875</b>	<b>9,371,433</b>	<b>554,154</b>	<b>4,269,001</b>	<b>215,200</b>	<b>4,789,564</b>	<b>53,058,004</b>	<b>59,016,898</b>	<b>185,050,021</b>							
<b>Percent Of Total</b>	<b>21.53%</b>	<b>5.79%</b>	<b>5.79%</b>	<b>1.74%</b>	<b>1.74%</b>	<b>5.06%</b>	<b>0.30%</b>	<b>2.31%</b>	<b>0.12%</b>	<b>2.59%</b>	<b>28.67%</b>	<b>31.89%</b>	<b>100.00%</b>							

City Of Buckeye  
 Adopted Budget  
 For FY 14-15

Programs/Departments/Funds	Budget FY 13-14	Budget FY 14-15	\$ Change	% Change	% Of Total
Administrative Services	278,514	-	(278,514)	-100.00%	0.00%
Better Your Buckeye Fund	3,613	3,613	-	-	0.00%
Clerk	363,908	519,812	155,904	42.84%	0.28%
Finance	896,267	951,232	54,965	6.13%	0.51%
Human Resources	785,756	832,298	46,542	5.92%	0.45%
Information Technology	983,731	1,107,519	123,788	12.58%	0.60%
Manager	968,006	794,980	(173,026)	-17.87%	0.43%
Marketing and Communications	-	215,528	215,528	-	0.12%
Mayor & Council	494,090	565,882	71,792	14.53%	0.31%
Procurement	-	279,533	279,533	-	0.15%
City Attorney	900,000	900,000	-	0.00%	0.49%
<b>Administration</b>	<b>5,673,885</b>	<b>6,170,397</b>	<b>496,512</b>	<b>8.75%</b>	<b>3.33%</b>

Buckeye Explorer	10,311	10,311	-	0.00%	0.01%
Court Special Fund	13,000	40,500	27,500	-	0.02%
Cemetery	35,500	38,000	2,500	7.04%	0.02%
Fill The Gap	3,800	3,800	-	0.00%	0.00%
Fire	9,939,362	10,102,649	163,287	1.64%	5.46%
Magistrate	645,360	763,494	118,134	18.31%	0.41%
Police	13,012,338	13,786,645	774,307	5.95%	7.45%
Police Grants	267,203	50,000	(217,203)	-81.29%	0.03%
RICO	450,500	550,500	100,000	22.20%	0.30%
Towing/Impound	101,000	151,000	50,000	49.50%	0.08%
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>24,602,074</b>	<b>25,620,599</b>	<b>1,018,525</b>	<b>4.14%</b>	<b>13.85%</b>

Area Agency On Aging	464,805	528,228	63,423	13.65%	0.29%
Community Services Admin	754,327	692,655	(61,672)	-8.18%	0.37%
Recreation	970,052	962,648	(7,404)	-0.76%	0.52%
Parks	614,050	781,277	167,227	27.23%	0.42%
Library	584,602	1,148,378	563,776	96.44%	0.62%
VALUE Kids	500	500	-	0.00%	0.00%
<b>Community Services</b>	<b>3,388,336</b>	<b>4,113,686</b>	<b>725,350</b>	<b>21.41%</b>	<b>2.22%</b>

City Of Buckeye  
Adopted Budget  
For FY 14-15

Programs/Departments/Funds	Budget FY 13-14	Budget FY 14-15	\$ Change	% Change	% Of Total
Airport Operations	307,904	336,818	28,914	9.39%	0.18%
Fleet	733,100	830,604	97,504	13.30%	0.45%
HURF - Streets	3,098,929	3,019,832	(79,097)	-2.55%	1.63%
Public Works Administration	600,791	676,746	75,955	12.64%	0.37%
Sewer	4,160,919	4,959,083	798,164	19.18%	2.68%
Miller Road O&M	44,000	44,000	-	-	0.02%
Jackrabbit Sewer O&M	6,305	6,305	-	0.00%	0.00%
SLIDS	257,398	257,397	(1)	0.00%	0.14%
Solid Waste	3,989,363	4,294,528	305,165	7.65%	2.32%
Sundance Water Recharge	160,000	160,000	-	0.00%	0.09%
Water	6,893,556	10,323,660	3,430,104	49.76%	5.58%
<b>Public Works</b>	<b>20,252,265</b>	<b>24,908,973</b>	<b>4,656,708</b>	<b>22.99%</b>	<b>13.46%</b>
Building Safety	1,002,578	-	(1,002,578)	-100.00%	0.00%
Community Development	2,817,106	2,254,332	(562,774)	-19.98%	1.22%
Engineering	843,000	1,704,298	861,298	102.17%	0.92%
Reimburse. Engineering Fees	95,000	-	(95,000)	-100.00%	0.00%
3% Construction Expense	199,500	-	(199,500)	-100.00%	0.00%
Economic Development	511,106	352,135	(158,971)	-31.10%	0.19%
Economic Development Fund	67,300	67,600	300	0.45%	0.04%
<b>Community Development</b>	<b>5,535,590</b>	<b>4,378,365</b>	<b>(1,157,225)</b>	<b>-20.91%</b>	<b>2.37%</b>
Debt Service	4,258,071	4,269,001	10,930	0.26%	2.31%
Risk Management	1,076,250	1,076,250	-	0.00%	0.58%
Sundance Crossings	-	125,000	125,000	-	0.07%
Non-departmental	2,240,998	2,312,848	71,850	3.21%	1.25%
<b>Non-departmental</b>	<b>7,575,319</b>	<b>7,783,099</b>	<b>207,780</b>	<b>2.74%</b>	<b>4.21%</b>
<b>Contingency/ Reserves</b>	<b>70,059,542</b>	<b>59,016,898</b>	<b>(11,042,644)</b>	<b>-15.76%</b>	<b>31.89%</b>
<b>CIP, Equip, &amp; One-time Expend</b>	<b>56,462,621</b>	<b>53,058,004</b>	<b>(3,404,617)</b>	<b>-6.03%</b>	<b>28.67%</b>
<b>Total</b>	<b>193,549,632</b>	<b>185,050,021</b>	<b>(8,499,611)</b>	<b>-4.39%</b>	<b>100.00%</b>

**City Of Buckeye  
Authorized Positions**

**Program/Department      FY 10-11      FY 11-12      FY 12-13      FY 13-14      FY 14-15**

<b>Administration</b>	<b>30.50</b>	<b>34.00</b>	<b>36.00</b>	<b>45.00</b>	<b>43.00</b>
Mayor & Council	1.00	1.00	1.00	2.00	2.00
Manager	2.00	2.00	2.00	5.00	5.00
Procurement	-	-	-	3.00	3.00
Marketing and Comm	-	-	-	-	2.00
Economic Development	1.00	3.00	3.00	5.00	3.00
Administrative Services	1.00	2.00	2.00	2.00	-
Clerk	3.00	3.00	3.00	4.00	4.00
Finance	11.00	11.00	11.00	8.00	8.00
Human Resources	5.50	6.00	6.00	8.00	7.00
Information Technology	6.00	6.00	8.00	8.00	9.00

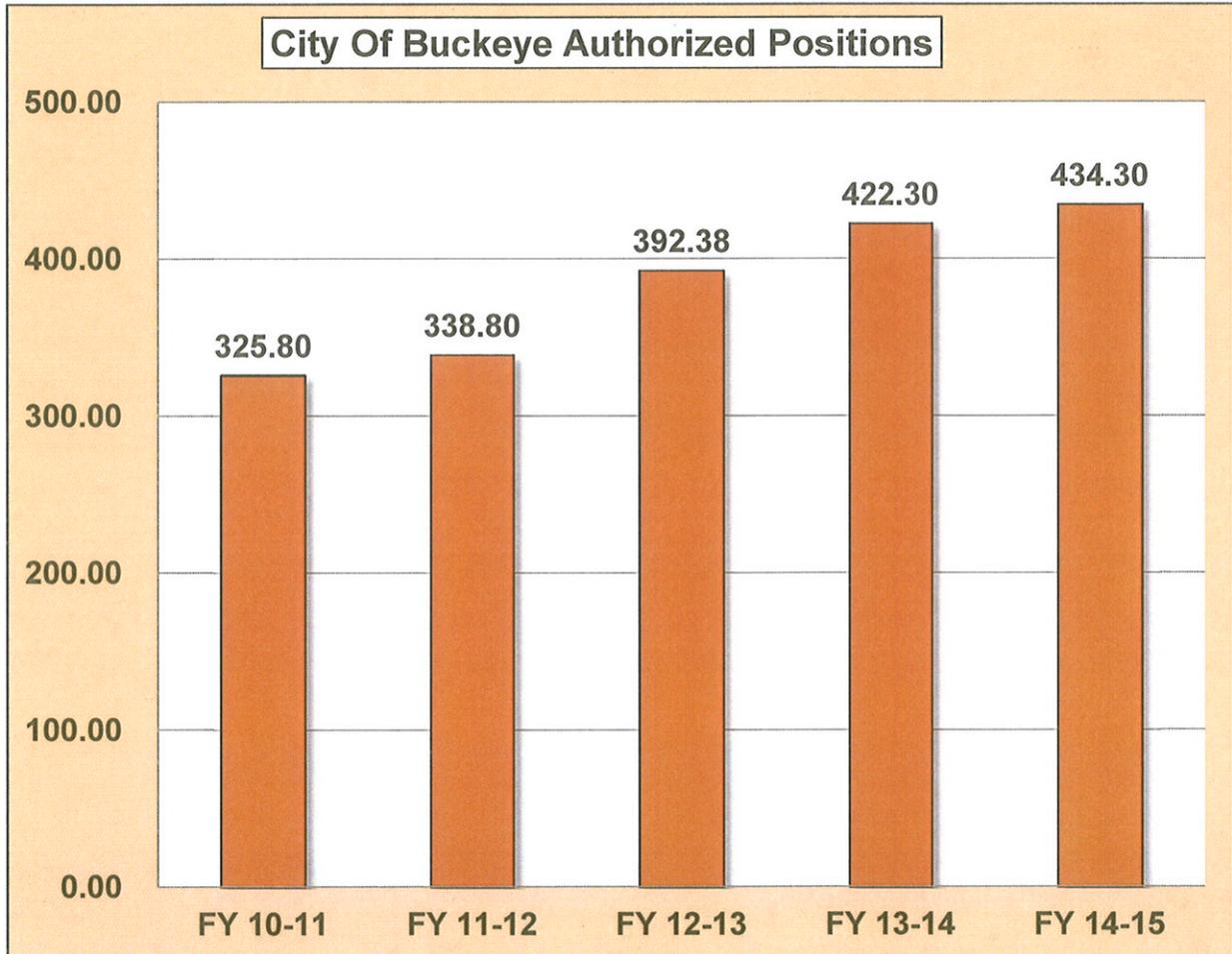
<b>Community Services</b>	<b>32.00</b>	<b>34.00</b>	<b>34.88</b>	<b>34.00</b>	<b>41.00</b>
Comm Services Admin	3.00	3.60	4.80	5.80	5.50
Library	8.00	8.00	8.88	9.00	15.00
Parks & Recreation	-	-	-	-	-
Parks	4.50	6.50	6.50	6.00	8.00
Recreation	6.50	5.50	7.50	6.00	5.00
Senior Programs	7.00	6.65	7.20	7.20	7.50
CAP	3.00	3.75	-	-	-

<b>Public Safety</b>	<b>184.50</b>	<b>186.50</b>	<b>206.50</b>	<b>214.30</b>	<b>217.30</b>
Fire	83.00	83.00	88.00	90.00	90.00
Magistrate Court	6.50	6.50	6.50	6.80	6.80
Police	95.00	97.00	112.00	117.50	120.50

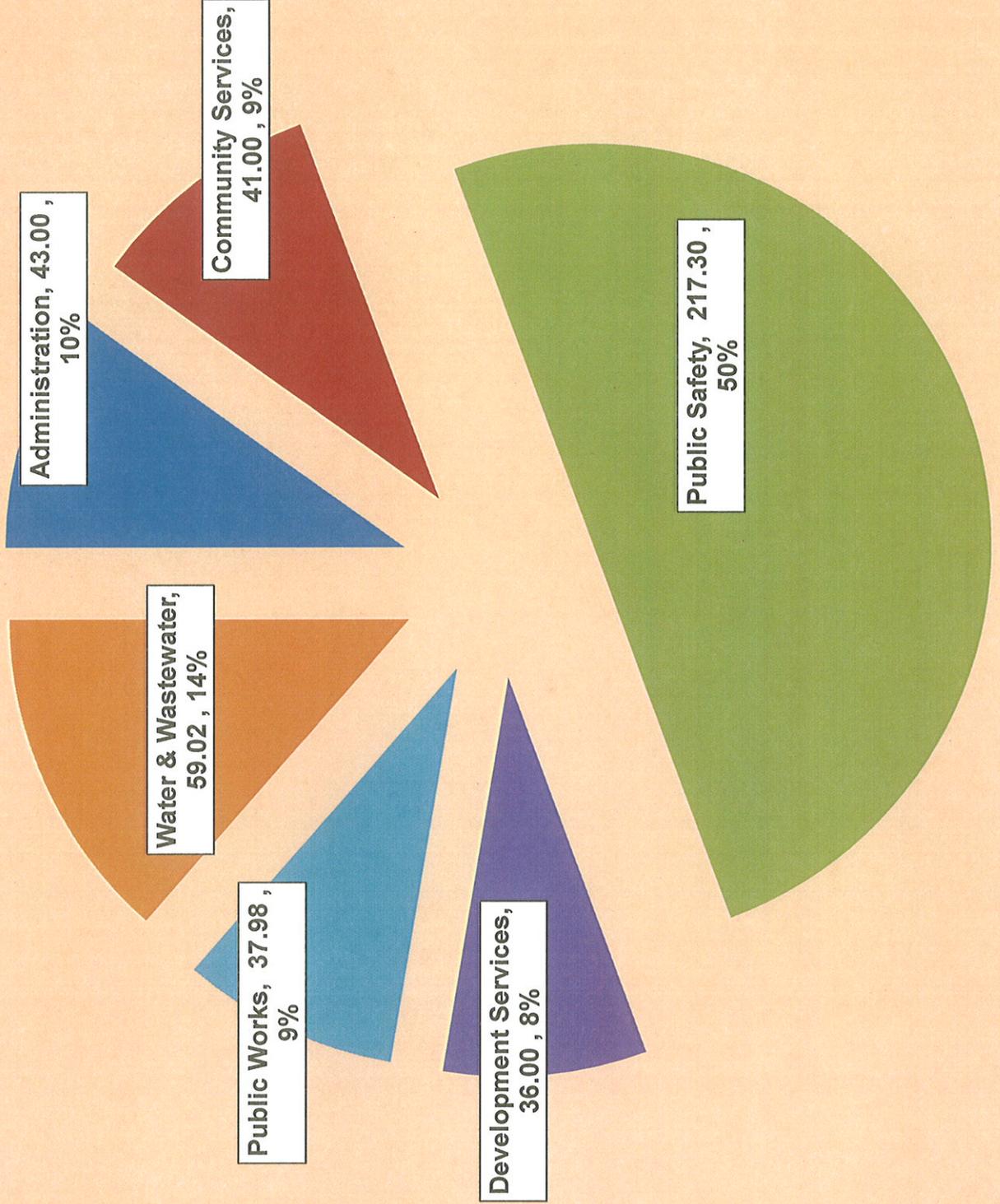
<b>Development Services</b>	<b>14.80</b>	<b>16.30</b>	<b>33.00</b>	<b>37.00</b>	<b>36.00</b>
Comm Development	6.50	8.00	22.00	12.00	11.00
Engineering	-	-	-	14.00	14.00
Building Safety	8.30	8.30	11.00	11.00	11.00

**City Of Buckeye  
Authorized Positions**

<b>Program/Department</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Public Works</b>	<b>27.31</b>	<b>27.31</b>	<b>34.31</b>	<b>36.98</b>	<b>37.98</b>
Public Works Admin	1.50	1.25	2.25	2.25	2.25
Facility Maintenance	2.00	2.00	3.00	3.00	4.00
Vehicle Maintenance	5.00	5.00	6.00	6.00	6.00
Solid Waste Enterprise	3.31	3.31	3.31	3.98	3.98
Airport Enterprise	0.50	0.25	0.25	1.25	1.25
Streets	15.00	15.50	19.50	20.50	20.50
<b>Water &amp; Wastewater</b>	<b>36.69</b>	<b>40.69</b>	<b>47.69</b>	<b>55.02</b>	<b>59.02</b>
<b>Total</b>	<b>325.80</b>	<b>338.80</b>	<b>392.38</b>	<b>422.30</b>	<b>434.30</b>



**City Of Buckeye FY 14-15 Authorized Positions - 434.30**



City Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 14-15

Acct No	Department/Fund	Budget FY 14-15
51	010-051-2011 Jones Ford Purchase	1,500,000
<b>51 Total</b>	<b>Non-departmental</b>	<b>1,500,000</b>
60	010-060-2011 Police Vehicles - 4	268,000
<b>60 Total</b>	<b>Police</b>	<b>268,000</b>
62	010-062-2011 Certificate of Necessity Application Process	400,000
62	010-062-2011 Fire/Truck Equipment Package - New Fire Truck	275,000
62	010-062-2011 Communication Equipment - New Fire Truck	32,500
62	010-062-2011 Communication Equipment - New Staff Vehicle	24,800
62	010-062-2011 AFG Grant Award - Motorola Radios	20,941
62	010-062-2011 Communication Equipment - Brush Truck	16,500
62	010-062-2011 EMS Training Child Mannequin	10,000
62	010-062-2011 Equipment Package - Replaced Brush Truck	4,500
<b>62 Total</b>	<b>Fire</b>	<b>784,241</b>
70	010-070-2011 Parks-Community Services 2500-3000 Gallon Water Truck	120,000
70	010-070-2011 Parks- Community Service 4x4 Pickup Truck	30,000
<b>70 Total</b>	<b>Parks</b>	<b>150,000</b>
71	010-071-2011 Sundance Crossings Library Books	500,000
71	010-071-2011 Library Small SUV or Hybrid/Plug-in vehicle	35,000
<b>71 Total</b>	<b>Library</b>	<b>535,000</b>
73	010-073-1197 CIP Software	5,000
<b>73 Total</b>	<b>Procurement</b>	<b>5,000</b>
74	010-74-2011 In Ground Vehicle Lift	15,000
74	010-74-2011 Tire Balancer	15,000
<b>74 Total</b>	<b>Fleet</b>	<b>30,000</b>
80	010-080-2011 Truck & Light Safety Package	26,500
80	010-080-2011 Truck & Light Safety Package	26,500
<b>80 Total</b>	<b>Community Development</b>	<b>53,000</b>

City Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 14-15

Acct No	Department/Fund	Budget FY 14-15
82	010-082-1529 Office Reorganization	15,000
82	010-082-2011 Capital Outlay (Truck)	26,500
82	010-082-2011 Watson Road 60% DCR	500,000
82	010-082-2011 Misc. Traffic Signals	200,000
82	010-082-2011 Miller Road Access	150,000
82	010-082-2011 Misc. Stop Sign Warranty	100,000
82	010-082-2011 McDowell Road Drainage	80,000
82	010-082-2011 Misc. Intersection	50,000
<b>82 Total</b>	<b>Engineering</b>	<b>1,121,500</b>
83	010-083-2011 Capital Outlay (Truck)	25,000
<b>83 Total</b>	<b>Information Technology</b>	<b>25,000</b>
035	035-050-2090 CAPITAL OUTLAY RICO	52,000
<b>035 Total</b>	<b>RICO</b>	<b>52,000</b>
042	042-050-2000 Apache Road Railroad Crossing Improvements	80,000
042	042-050-2000 Sign Inventory and Replacement Program	200,500
<b>042 Total</b>	<b>MAG/ADOT Proj</b>	<b>280,500</b>
043	043-050-1995 UNSPECIFIED GRANTS	825,463
<b>043 Total</b>	<b>CDBG</b>	<b>825,463</b>
051	051-050-1106 ENV ASSMNT FIRE SUPPRESSION SY	200,000
051	051-050-2024 ENVIRONMENTAL ASSESSMENT	40,000
051	051-050-2048 R.S.A.T. IMPROVEMENT PROJECT	250,000
051	051-050-2113 PAVEMENT MAINTENANCE	837,500
<b>051 Total</b>	<b>Airport Improvement</b>	<b>1,327,500</b>
060	060-050-1198 CONTRACTUAL SVC - RATE STUDY	2,500
060	060-050-2170 RECLAIMED WATER PROJECT	300,000
060	060-050-2173 MILLER RD SEWER LINE	200,000
<b>060 Total</b>	<b>Sewer</b>	<b>502,500</b>
061	061-050-1126 ROW PURCHASES	100,000
061	061-050-2154 AIRPORT WELL	2,949,869
061	061-050-2156 DWNTWN-SUNDANCE 16 IN WTRLINE	4,722,151
061	061-050-2167 WATERLINE TO HOPEVILLE	1,200,000
061	061-050-2169 GIN PROPERTY STORAGE TANK	4,500,000
061	061-050-2170 RECLAIMED WATER PROJECT	4,370,000
061	061-050-2171 LINE AND TANK AT BASELINE	1,100,000
<b>061 Total</b>	<b>Water</b>	<b>18,942,020</b>

City Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 14-15

Acct No	Department/Fund	Budget FY 14-15
073	073-050-1995 UNSPECIFIED COMP GRANTS	374,362
<b>073 Total</b>	<b>Police Grants</b>	<b>374,362</b>
074	074-050-1605 SPACE	36,325
<b>074 Total</b>	<b>Area Agency On Aging (AAA)</b>	<b>36,325</b>
075	075-050-1965 NUCLEAR EMERG. MGMT	75,000
075	075-050-1995 UNSPECIFIED COMPETITIVE GRANTS	287,443
075	075-050-2118 USAI HAZ-MAT VEH EQUIPMENT	137,557
<b>075 Total</b>	<b>Fire Grants</b>	<b>500,000</b>
078	078-050-1232 CITY ATTORNEY	5,000
078	078-050-1753 UTILITIES-WATER/WASTEWATER	17,000
<b>078 Total</b>	<b>Sundance Crossings</b>	<b>22,000</b>
100	100-050-2008 BUCKEYE SKYLINE REGIONAL PARK	1,552,108
100	100-050-2096 BUCKEYE TOWN LAKE	1,322,500
<b>100 Total</b>	<b>Parks &amp; Recreation Impact Fees</b>	<b>2,874,608</b>
103	103-050-2003 PLAN & PROGRAMMING YUMA & DEAN - Police & Fire Admin	720,000
<b>103 Total</b>	<b>General Government Impact Fees</b>	<b>720,000</b>
105	105-050-1197 CONTR SVC BUCKEYE WTR PARTNERS	1,000,000
105	105-050-2100 WATER RESOURCES MASTER PLAN	30,000
<b>105 Total</b>	<b>Water System Improvement</b>	<b>1,030,000</b>
121	121-050-2011 NEW VEHICLE & EQUIP PURCHASE	1,414,210
<b>121 Total</b>	<b>Replacement Reserve</b>	<b>1,414,210</b>
122	122-050-1113 6.25 Funds	437,000
122	122-050-1115 CONTRACT MAIN STREET COALITION	59,400
122	122-050-1199 INDUSTRIAL SITE DEV REQUIREMEN	10,000
122	122-050-1625 PROGRAM SUPPLIES/EQUIP	9,800
<b>122 Total</b>	<b>Economic Development</b>	<b>516,200</b>
162	162-050-2003 PLAN & PROGRAMMING YUMA & DEAN - Police & Fire Admin	1,280,000
<b>162 Total</b>	<b>Impact Fees Police</b>	<b>1,280,000</b>
610	610-050-1236 ENG FEES SPECIAL PROJECTS	47,232
610	610-050-1947 MARICOPA CO IGA-ROW/REP MAINT	921,500
610	610-050-2065 ROOKS ROAD INDUSTRIAL CORRIDOR	1,800,000
610	610-050-2119 LBR from Watson Rd to 228th Dr	1,150,791
610	610-050-2125 TRAFFIC SIGNALS	600,000
<b>610 Total</b>	<b>Roadway Const</b>	<b>4,519,523</b>

City Of Buckeye  
CIP, Equipment, & One-time Expenditures  
For FY 14-15

Acct No	Department/Fund	Budget FY 14-15	
630	630-050-1310	MONROE AVE STREETScape	250,000
630	630-050-1330	Regional Park	2,271,200
630	630-050-1625	PROGRAM SUPPLIES/EQUIP	40,800
630	630-050-2000	Rodeo Grounds/APS Lease Agreement	73,300
630	630-050-2000	Construct Access Road & Phase 1A	731,000
<b>630 Total</b>		<b>CIP Parks &amp; Library</b>	<b>3,366,300</b>
640	640-050-2020	WATSON ROAD ADMP	1,000,000
<b>640 Total</b>		<b>CIP Road Proj</b>	<b>1,000,000</b>
650	650-050-2003	WIRE INFRA SUNDANCE CROSSINGS	250,000
650	650-050-2069	ENTERPRISE RESOURCE PLAN	2,100,000
<b>650 Total</b>		<b>Automation &amp; Technology</b>	<b>2,350,000</b>
660	660-050-1141	PROF SERVICES EL RIO	50,000
660	660-050-1144	GILA RIVER PROGRAM	390,000
<b>660 Total</b>		<b>Non-Construction Improvement Projects</b>	<b>440,000</b>
672	672-050-2058	STATION CONSTRUCTION - 704	6,176,120
<b>672 Total</b>		<b>CIP Fire</b>	<b>6,176,120</b>
706	706-050-5005	PRE-FORMATION EXPENSE	36,632
<b>706 Total</b>		<b>Roosevelt Imp Dist</b>	<b>36,632</b>
		<b>Total CIP, Equipment, &amp; One-time Expenditures</b>	<b>53,058,004</b>

City Of Buckeye  
 Adopted Budget  
 For FY 14-15

Department/Fund	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
Manager	309,785	736,538	382,012	794,980
Non-departmental	4,807,960	3,386,098	4,195,258	4,832,848
Mayor & Council	365,990	494,090	398,023	565,882
Finance	911,542	896,268	869,906	951,232
Human Resources	526,870	835,757	704,883	832,298
Administrative Services	105,265	278,514	54,163	-
Police	11,047,397	13,662,338	13,519,417	14,054,645
Court	620,503	650,661	707,403	768,794
Fire	9,077,279	10,079,363	10,616,355	10,886,890
Recreation	925,160	970,052	890,952	962,648
Parks	492,064	707,350	709,142	931,277
Library	501,098	584,603	608,148	1,683,378
Community Services Admin	532,130	754,328	565,845	692,655
Procurement	-	231,469	236,380	284,533
Fleet	652,898	763,101	786,665	860,604
Public Works Admin	540,382	600,792	612,890	676,746
Marketing and Communications	-	-	-	215,528
Community Development	1,580,761	3,750,600	2,421,741	2,307,332
Economic Development	226,886	511,107	375,192	352,135
Engineering	-	1,546,584	931,671	2,825,798
Information Technology	897,184	983,731	993,607	1,132,519
Clerk	230,376	346,808	328,374	519,812
Debt Service	1,161,494	1,064,057	1,064,057	1,071,920
Reserves/Contingency	-	12,415,493	-	12,301,246
Fill The Gap	-	21,029	-	25,787
JCEF	10,463	27,624	-	31,994
Court Special Fund	9,453	37,284	3,000	67,524
RICO	570,321	1,220,540	400,513	602,500
VALUE Kids	398	3,377	-	3,479
Buckeye Explorer	-	10,311	-	10,311
Volunteer Firemen's	3,770	264,997	3,720	255,097
Better-Your-Buckeye Fund	1,552	3,613	1,500	3,613
MAG/ADOT Proj	102,250	50,000	30,324	280,500
CDBG	184,630	1,405,599	510,032	825,463
Towing/Impound	53,637	263,868	44,174	218,980
Special Districts	15,262	20,513,100	614,399	20,000,000
Airport Operations	223,908	310,317	242,983	367,450
Airport Improvement	54,488	819,576	50,000	1,327,500
Solid Waste	3,477,545	5,128,204	4,070,720	4,737,840
Cemetery	38,604	220,197	13,810	216,799
Sundance Water Recharge	(0)	5,660,000	-	160,000
Sewer	4,748,051	7,837,979	5,922,205	8,140,004

City Of Buckeye  
Adopted Budget  
For FY 14-15

Department/Fund	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
Water	7,813,383	31,805,094	13,870,828	32,478,687
Community Action Program (CAP)	322	-	-	-
APS/SRP Mitigation	213,996	122,410	2,000	92,304
HURF - Streets	2,775,857	3,601,510	2,852,211	3,427,888
Streets Improvement	194,670	4,338,908	456,733	2,373,963
Police Grants	275,294	743,623	195,478	424,362
Area Agency On Aging (AAA)	520,408	508,645	492,203	564,553
Fire Grants	235,013	540,091	219,557	500,000
Park Grants	208,850	526,962	325	120,283
Sundance Crossings	-	-	22,100	525,900
Parks & Recreation Impact Fees	2,242,006	3,277,592	250,000	2,874,608
Library Impact Fees	518,180	2,082,059	1,559,000	5,915
Police Impact Fees	569,395	1	-	-
General Government Impact Fees	802,868	2,276,801	1,095,220	724,818
Streets Impact Fees	540,647	3,269,952	20,000	3,182,379
Water System Improvement	17,984	4,959,225	-	4,965,420
Sewer Improvement	8,274,529	6,313,207	10,000	4,047,593
Fire Impact Fees	260,241	2,225,350	215,019	975,333
Replacement Reserve	2,020,650	3,135,371	1,595,000	1,414,210
Economic Development	1,722,195	2,811,309	217,728	583,800
Risk Mgt Retention	592,638	1,865,750	828,719	1,402,308
Impact Fees Parks & Rec	2,646	741,088	45,000	1,433,070
Impact Fees Library	3,573	110,759	15,000	207,554
Impact Fees Police	1,389	397,345	20,000	1,280,623
Impact Fees Fire	2,204	966,628	40,000	1,894,591
Impact Fees Streets	3,861	327,857	45,000	657,968
Impact Fees Water	3,990	90,369	42,000	111,203
Impact Fees Waste Water	4,343	251,534	30,000	1,121,240
Heritage Park	-	84,110	-	78,110
GADA 2005A Infrastructure	41,593	57,708	35,000	-
GADA 2006A Infrastructure	100,782	-	-	-
Miller Road O&M	53,734	89,024	31,370	118,717
Jackrabbit Sewer O&M	8,539	14,305	9,000	7,591
SLID Operations	190,120	344,333	259,552	303,853
Roadway Const	1,023,933	5,071,484	464,784	4,762,486
CIP General	3,081,069	-	1,658	10,144
CIP Facilities	57,434	278,000	229,065	-
CIP Parks & Library	38,545	435,000	100,097	3,366,300
CIP Police	-	-	-	-
CIP Road Proj	354,538	1,010,644	450,833	1,000,000
Transit Programs	-	9,085	-	17,198
Automation & Technology	484,394	1,134,776	515,000	2,350,000

City Of Buckeye  
 Adopted Budget  
 For FY 14-15

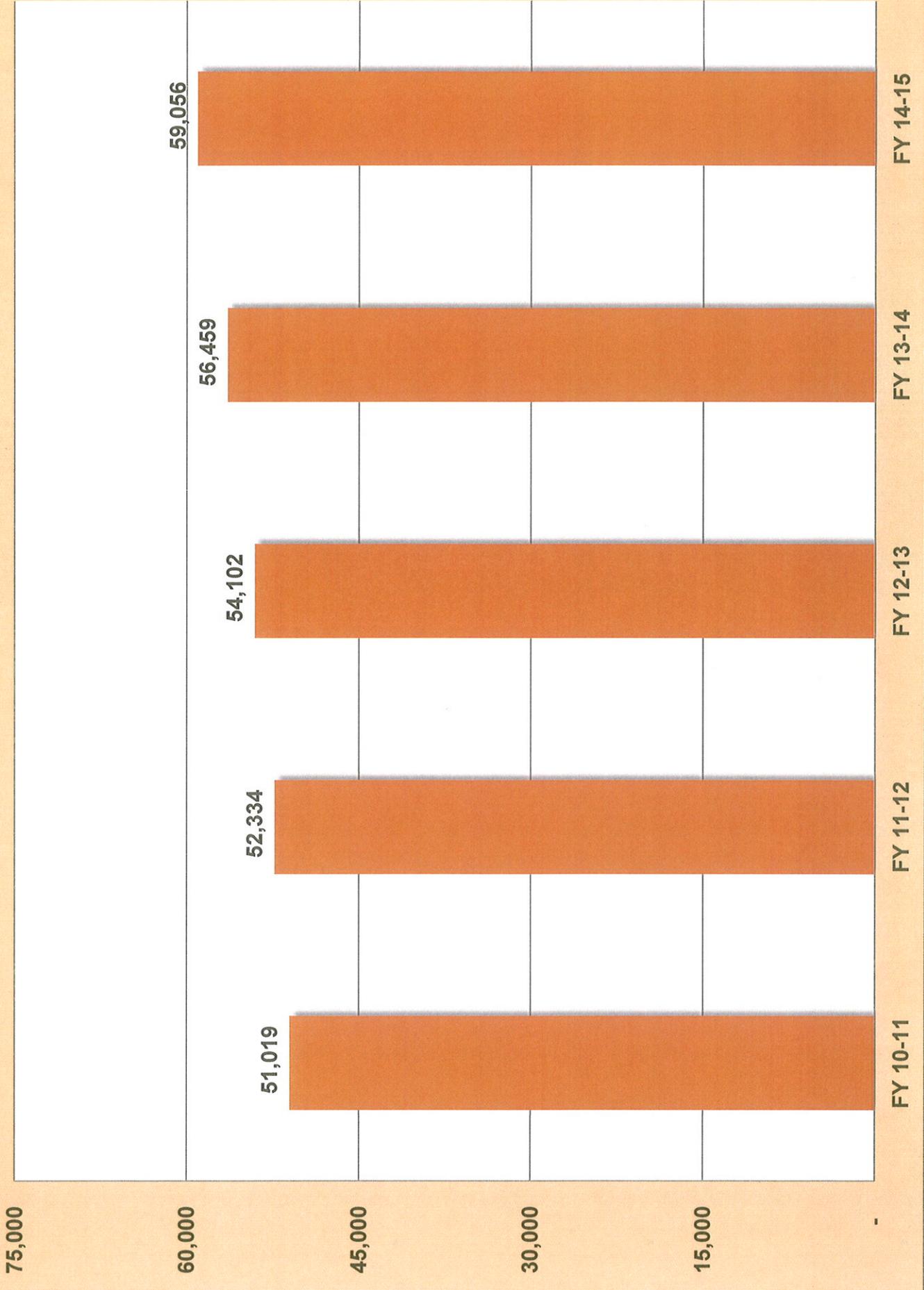
Department/Fund	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
Technology Life Cycle	66,629	179,153	93,000	-
Non-Construction Improvement Projects	-	815,000	-	440,000
ADOT LTAF II	863	-	-	-
CIP Fire	42,836	5,607,423	114,587	6,176,120
Miller Road Debt	309,732	824,412	548,000	840,730
Jackrabbit Sewer ID	-	-	-	-
Jackrabbit Sewer Debt	172,062	258,418	212,000	371,026
TOB Irrigation District	-	-	-	-
Roosevelt Imp Dist	-	-	13,298	36,632
<b>Total Expenditures</b>	<b>80,855,285</b>	<b>193,549,632</b>	<b>81,095,827</b>	<b>185,050,021</b>

**City Of Buckeye Financial Indicators  
For FY 14-15**

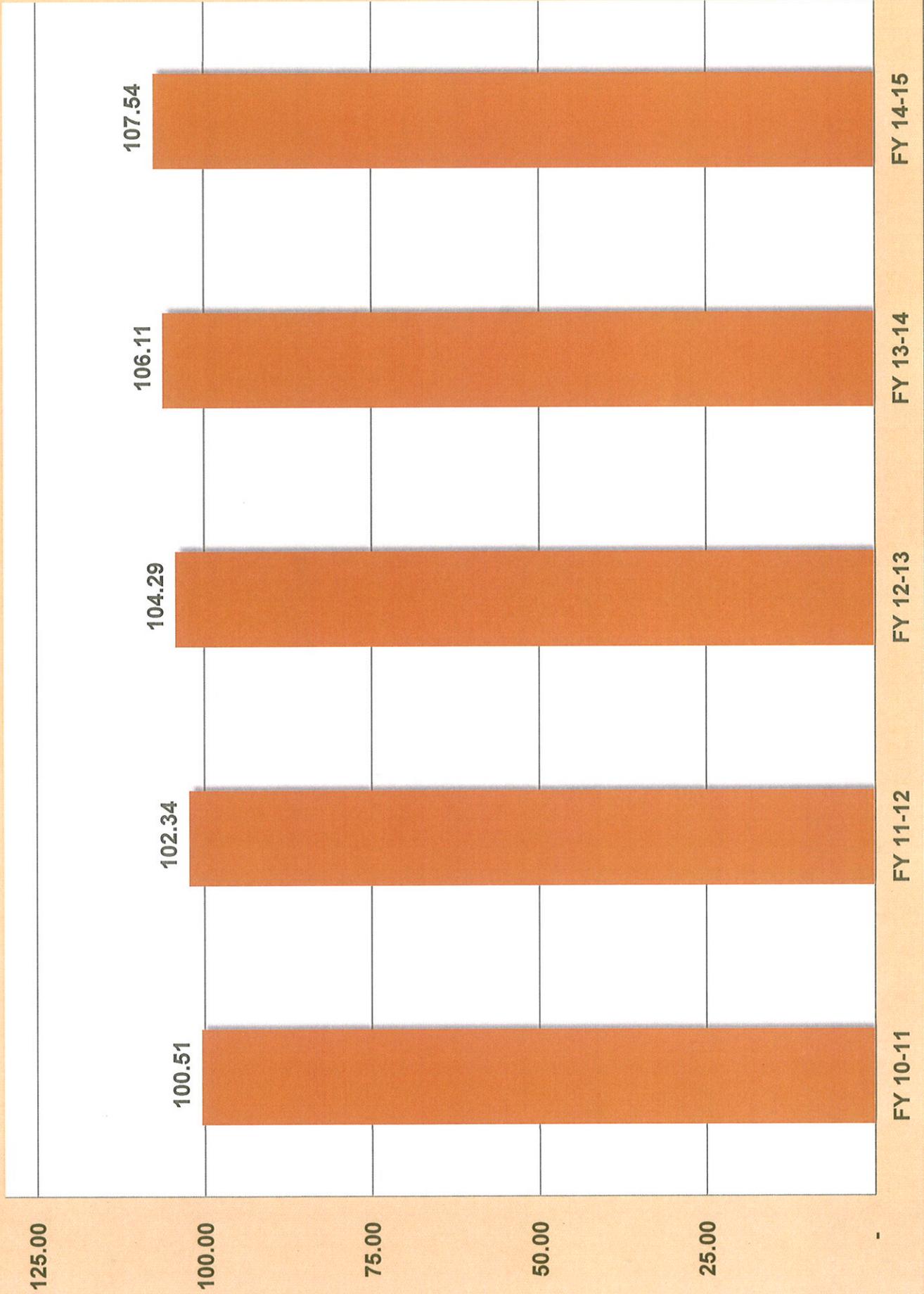
Indicators	5 Year					
	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget FY 14-15	Percent Change
<b>Population @ July 1</b>	51,019	52,334	54,102	56,459	59,056	16%
Annual Percent Change	-1.05%	2.58%	3.38%	4.36%	4.60%	
<b>GDP Implicit Price Deflator</b>	100.51	102.34	104.29	106.11	107.54	7%
Annual Percent Change	0.45%	1.82%	1.90%	1.74%	1.35%	
<b>Sales Tax Revenues</b>	\$ 12,698,798	\$ 13,340,000	\$ 14,255,000	\$ 16,702,000	\$ 17,217,322	36%
Annual Percent Change	-27.02%	5.05%	6.86%	17.17%	3.09%	
<b>Net Assessed Valuation (NAV)</b>	\$ 425,009,460	\$ 322,876,453	\$ 300,289,266	\$ 287,873,371	\$ 324,277,466	-24%
Annual Percent Change	-28.66%	-24.03%	-7.00%	-4.13%	12.65%	
<b>Opr Revenues/Deflated/Capita</b>	\$ 814	\$ 920	\$ 957	\$ 1,026	\$ 1,025	26%
Annual Percent Change	-32.73%	13.04%	4.04%	7.19%	-0.07%	
<b>Property Tax Levies</b>	\$4,781,332	\$5,065,024	\$5,332,766	\$5,079,332	\$ 5,332,600	12%
Annual Percent Change	11.64%	5.93%	5.29%	-4.75%	4.99%	
<b>Opr Expenditures/Deflated/Capita</b>	\$ 947	\$ 995	\$ 1,015	\$ 1,120	\$ 1,149	21%
Annual Percent Change	-12.01%	5.07%	2.04%	10.29%	2.62%	
<b>Fulltime Positions/1000Capita</b>	6.39	6.47	7.25	7.48	7.35	15%
Annual Percent Change	-13.18%	1.38%	12.03%	3.13%	-1.68%	
<b>Debt Service as a % of FCV*</b>	0.091%	0.120%	0.129%	0.131%	0.117%	29%
Annual Percent Change	86.61%	31.91%	6.85%	2.22%	-10.67%	

\*Full Cash Value (FCV)

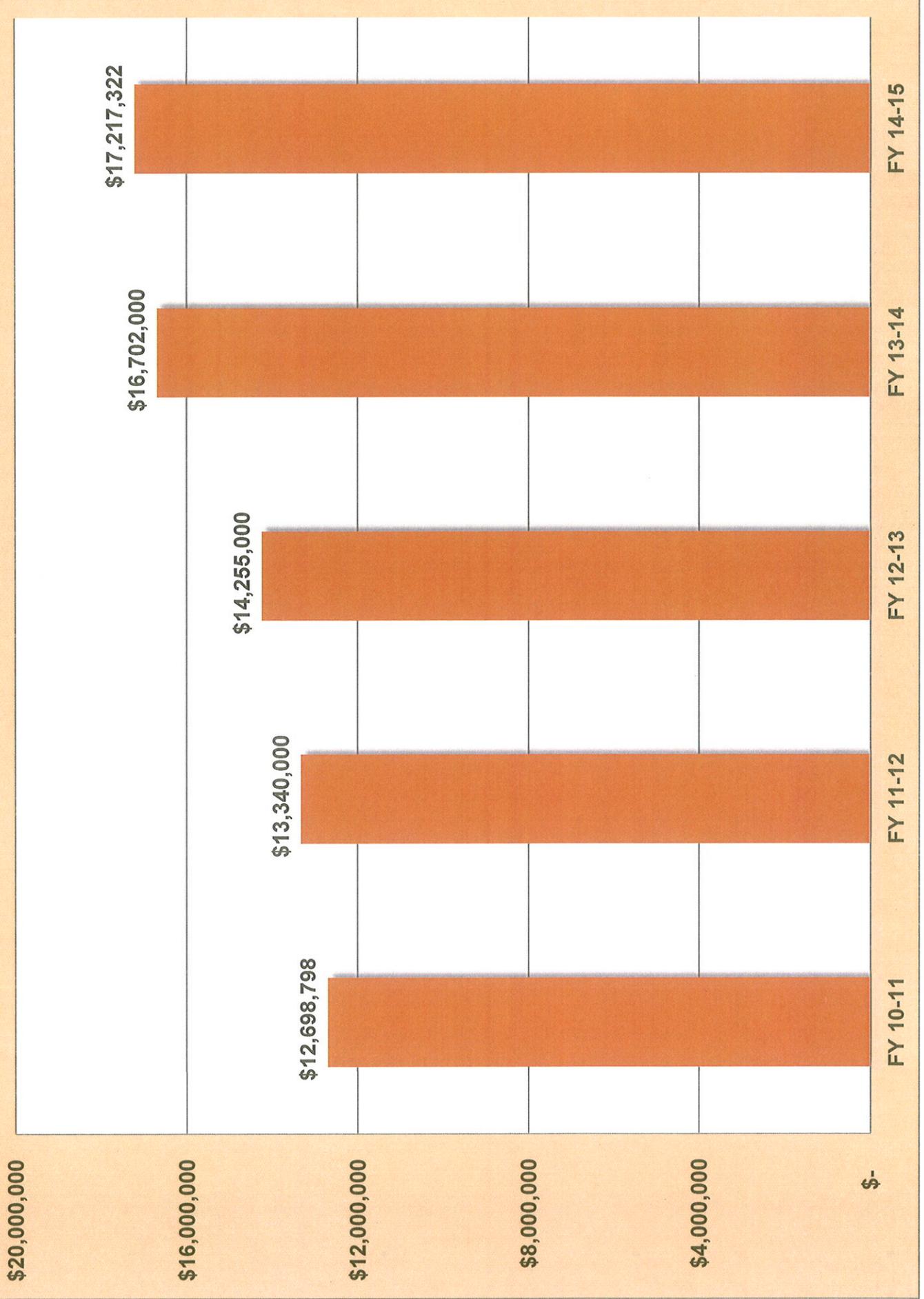
**City Of Buckeye Population Estimates - July 1**



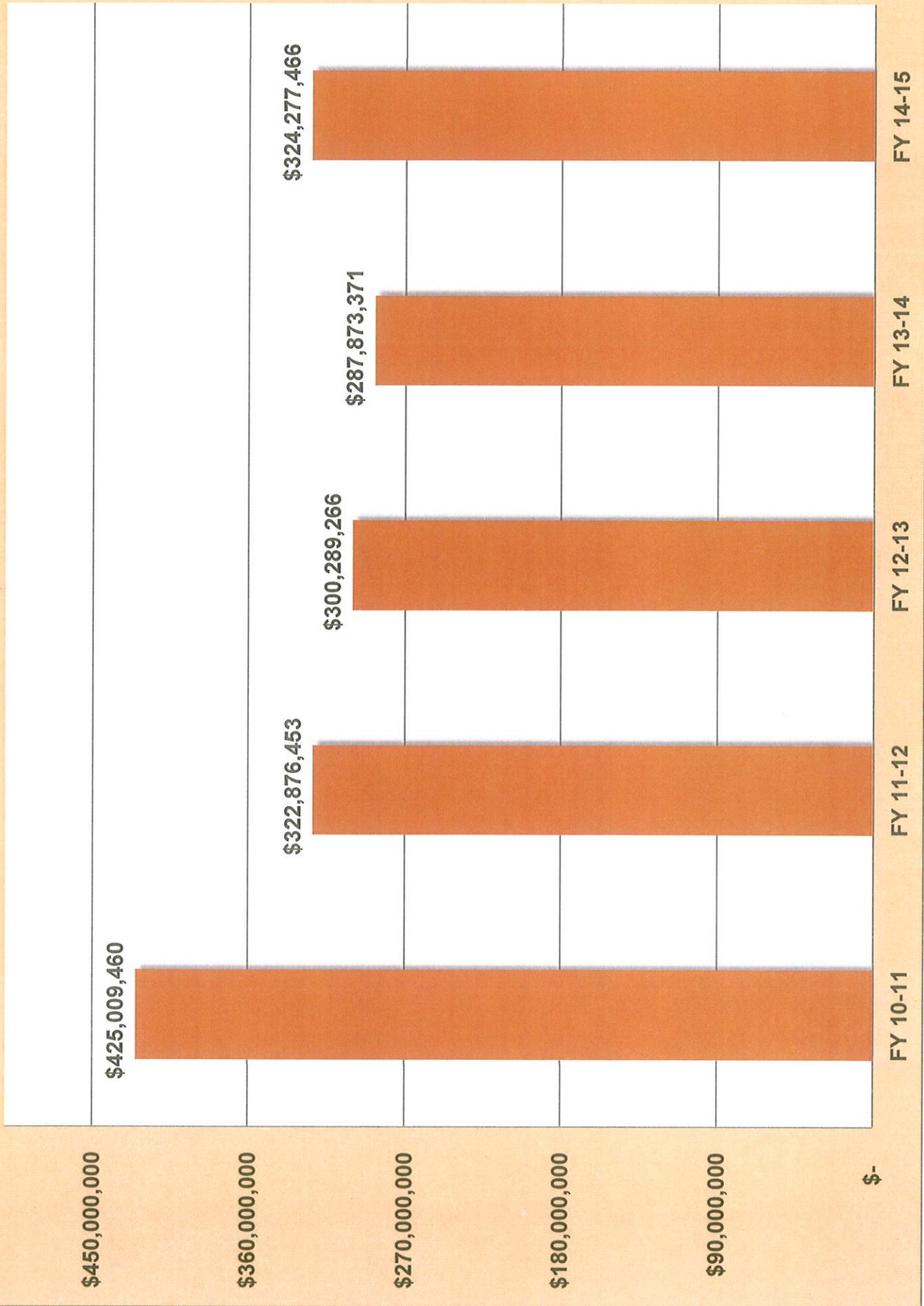
**Gross Domestic Product Implicit Price Deflator Index**



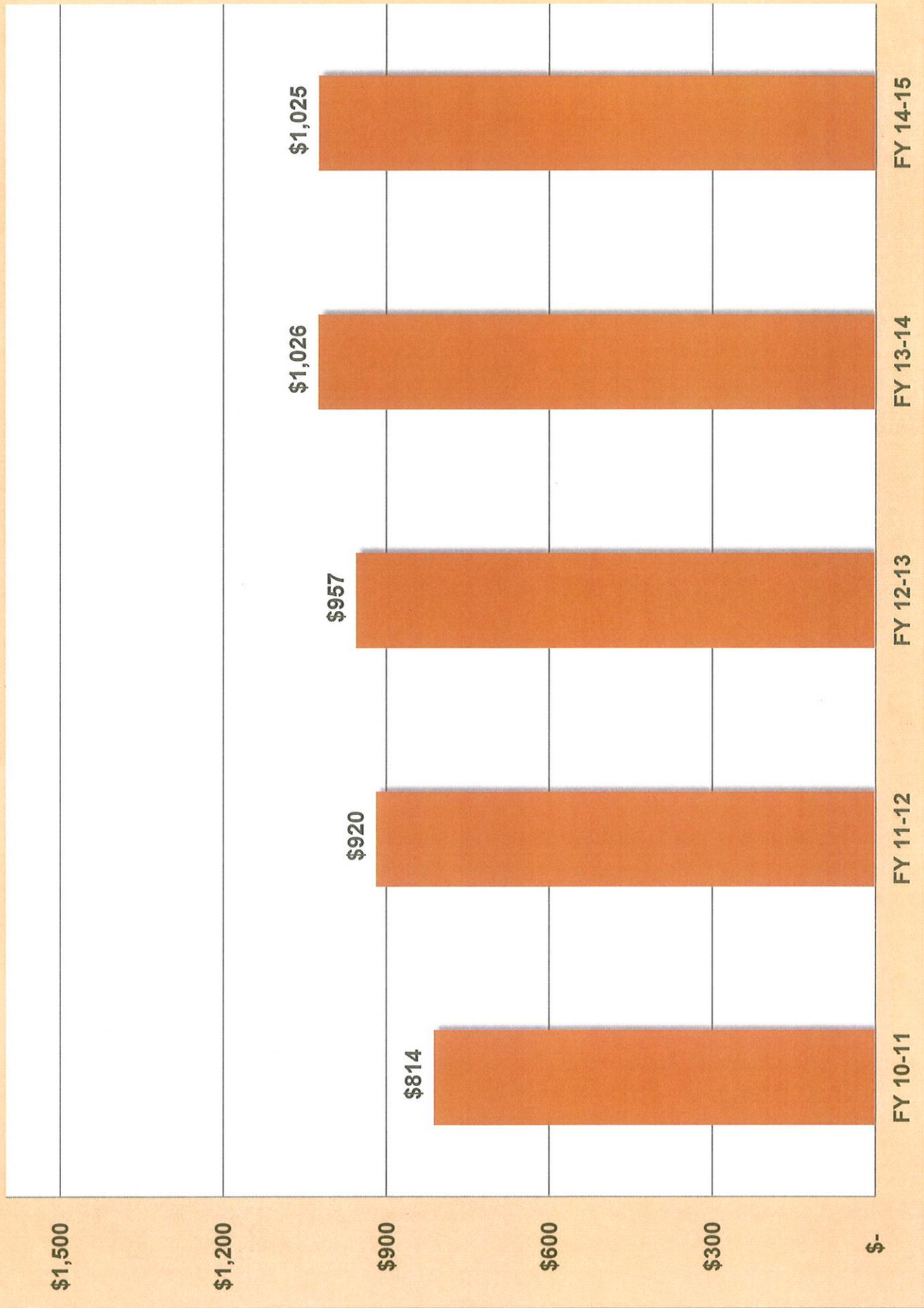
**City Of Buckeye Sales Tax Revenues**



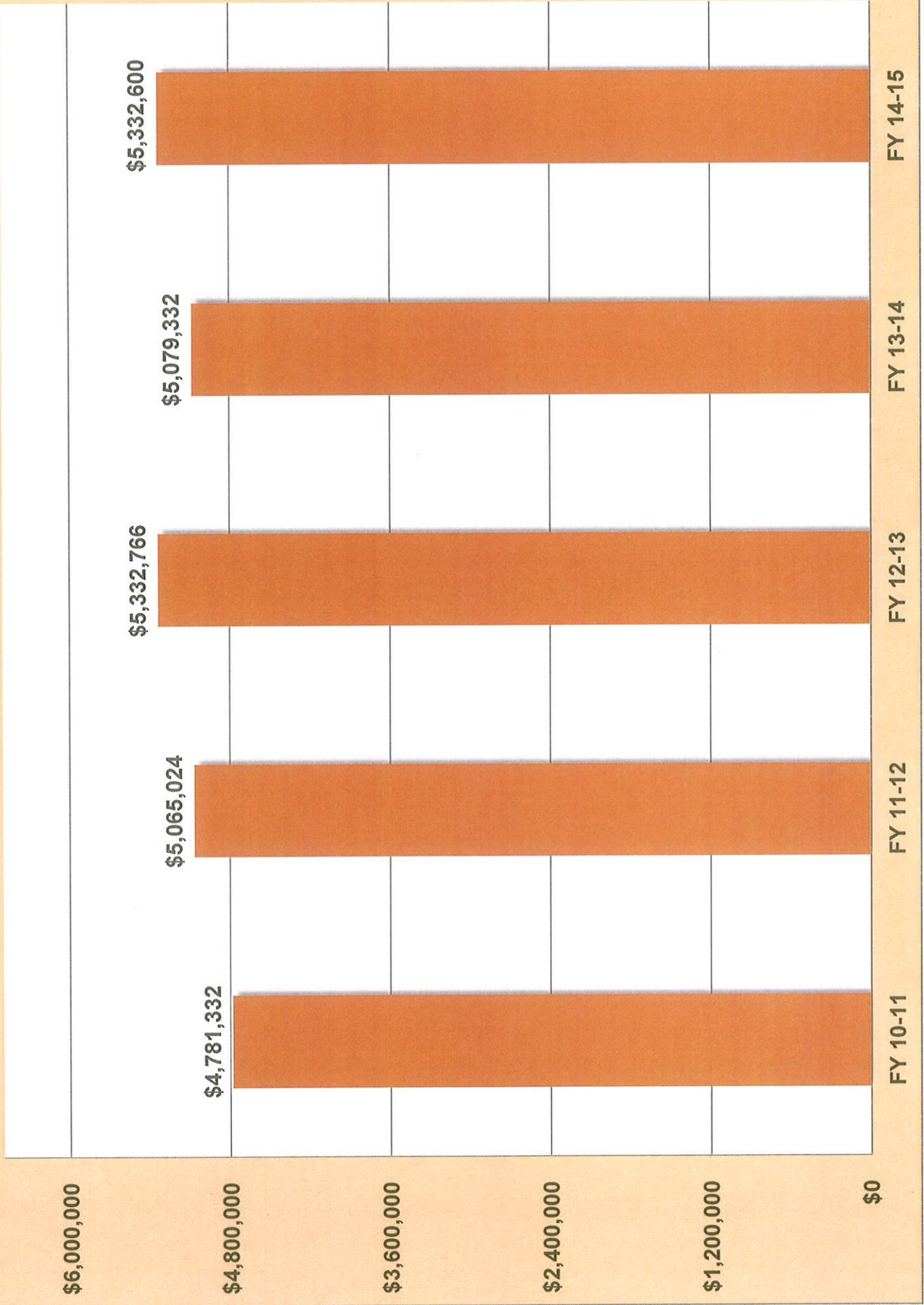
**City Of Buckeye Net Assessed Value**



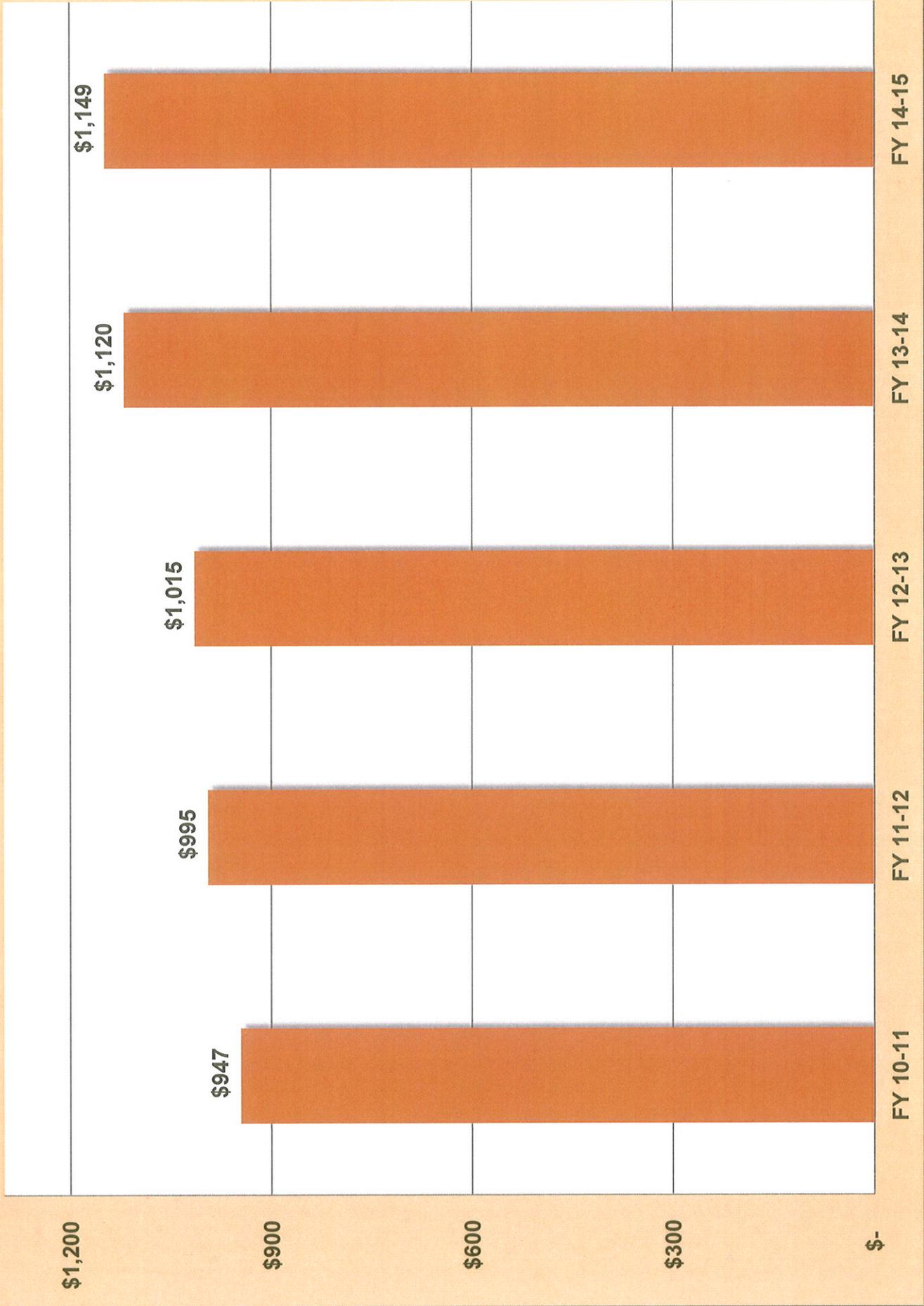
**City Of Buckeye Operating Revenues Deflated Per Capita**



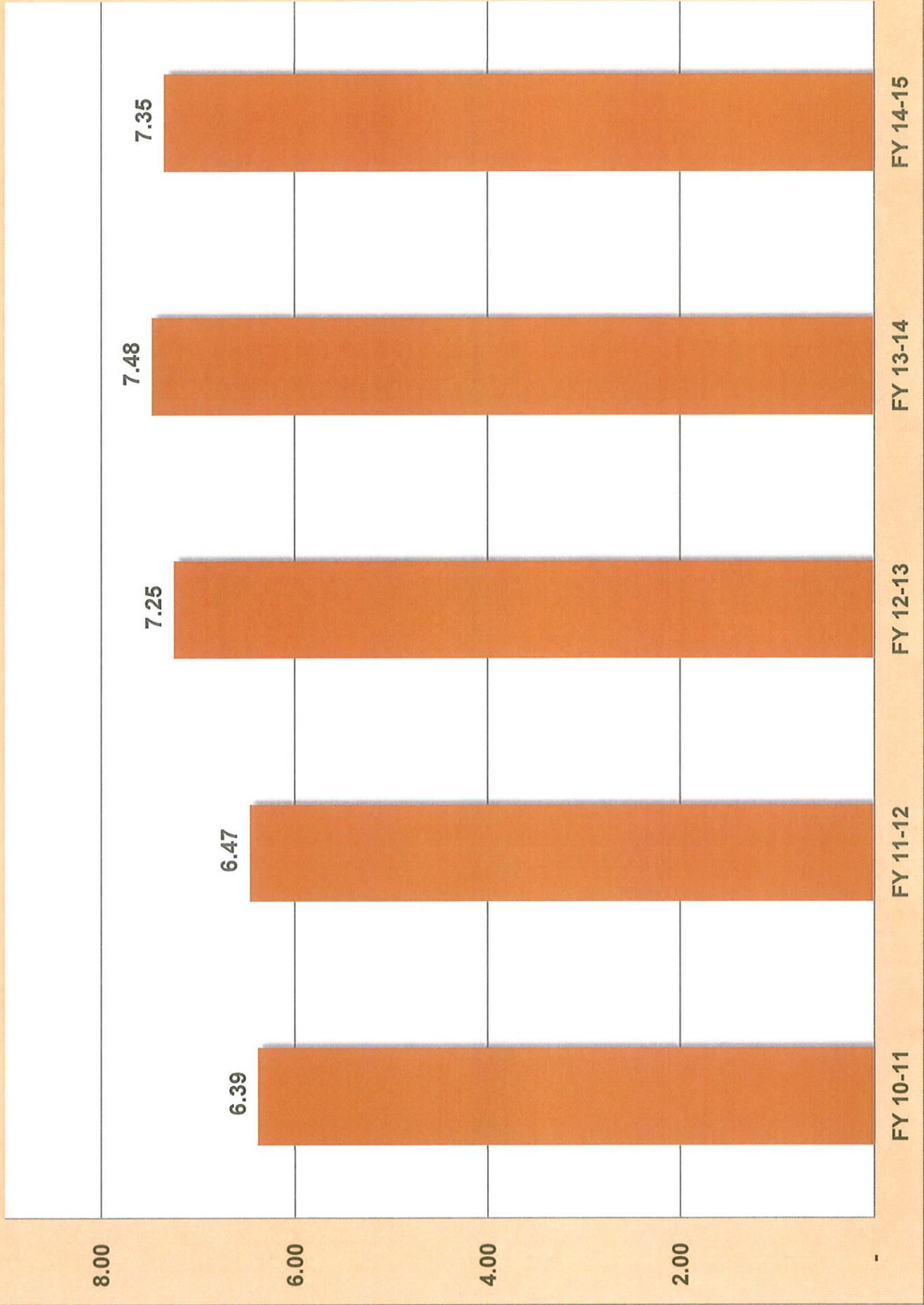
**City Of Buckeye Property Tax Levies**



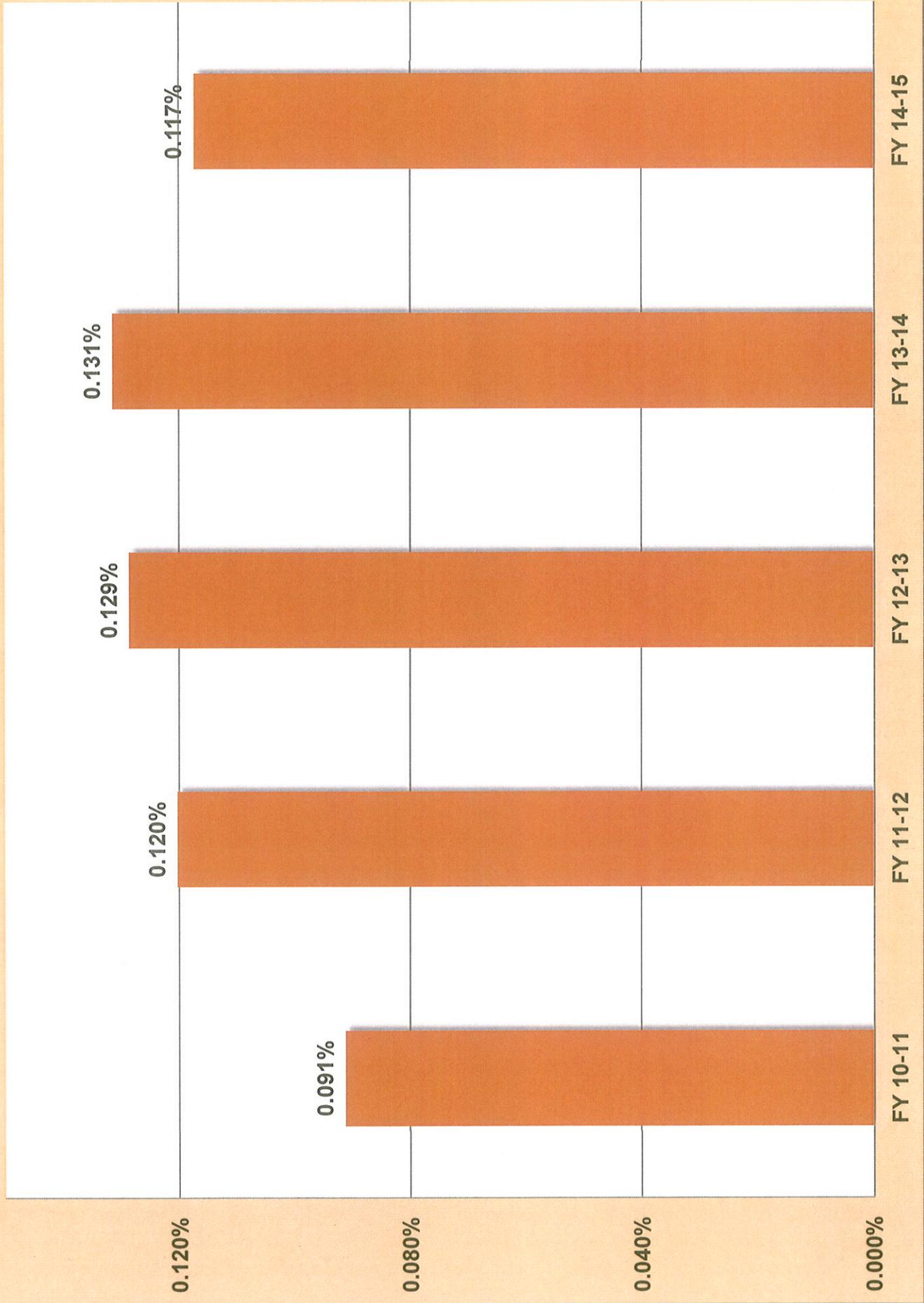
**City Of Buckeye Operating Expenditures Deflated Per Capita**



**City Of Buckeye Fulltime Positions Per 1000 Capita**

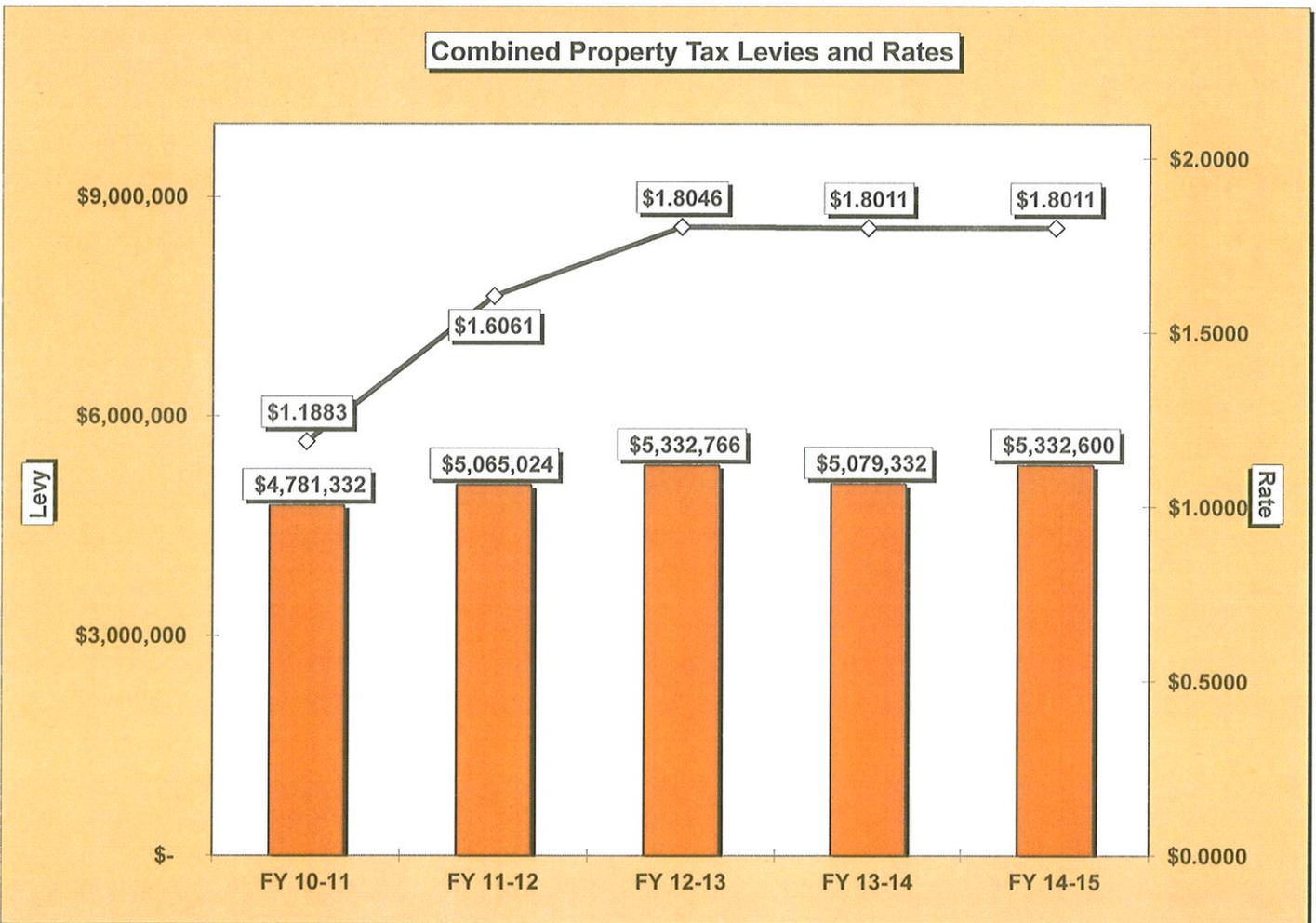


**City Of Buckeye Debt Service As A Percent Of Full Cash Value**

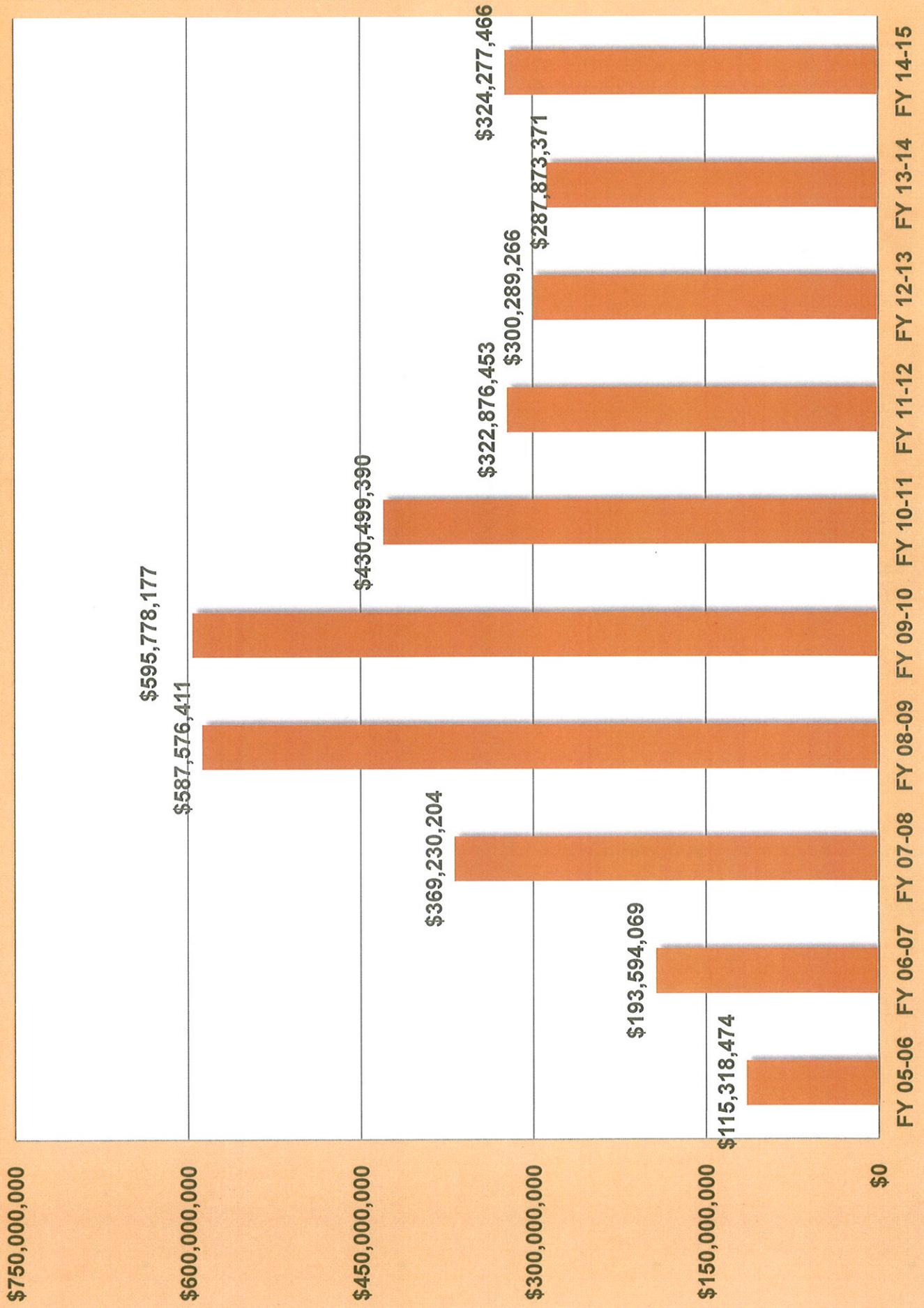


**City Of Buckeye  
Property Tax Levies and Rates  
For The Periods Indicated**

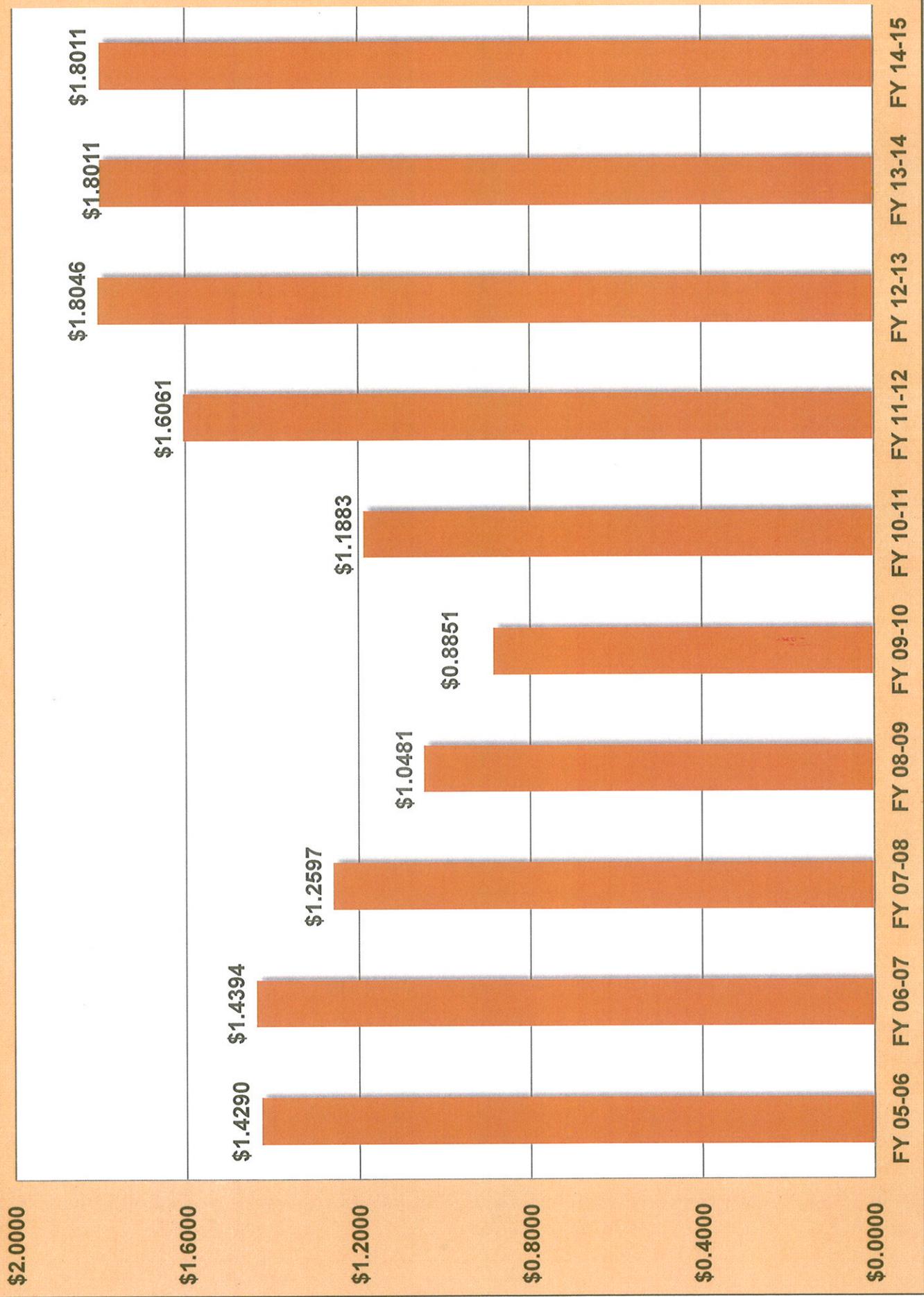
Year	Secondary			Primary			Total	
	AV	Levy	Rate/\$100	AV	Levy	Rate/\$100	Levy	Rate/\$100
FY 01-02	\$42,870,450	\$463,001	\$1.0800	\$39,937,874	\$235,633	\$0.5900	\$698,634	\$1.6700
FY 02-03	\$46,996,103	\$325,401	\$0.6924	\$41,806,823	\$408,704	\$0.9776	\$734,105	\$1.6700
FY 03-04	\$56,727,094	\$324,763	\$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
FY 14-15	\$324,277,466	\$0	\$0.0000	\$296,070,299	\$5,332,600	\$1.8011	\$5,332,600	\$1.8011



**City Of Buckeye Net Secondary Assessed Valuation (NAV)**



**City Of Buckeye Combined Property Tax Rates**



**General Fund Budget Overview**

**Budget  
FY 14-15      Percent  
Of Total**

**Sources of Funds**

Local Sales Tax - less Construction	\$13,817,322	20.67%
Local Government	\$534,465	0.80%
State Shared Revenues	\$12,554,496	18.78%
Property Taxes	\$5,402,600	8.08%
Building & Planning Fees	\$407,460	0.61%
Charges For Services	\$1,796,899	2.69%
Franchise Fees & Leases	\$2,713,100	4.06%
Operating Interest Revenues	\$357,340	0.53%
Grants/ Donations/ Sponsorships	\$11,132	0.02%
All Other Operating Revenues	\$1,573,400	2.35%
Local Sales Tax-Construction	\$3,400,000	5.09%
Building Permit Fees	\$4,008,200	6.00%
Public Safety Support Festival	\$200,000	0.30%
Beginning Fund Balance	\$20,073,847	30.03%
<b>Total Sources of Funds</b>	<b>\$66,850,261</b>	<b>100.00%</b>

**Uses of Funds**

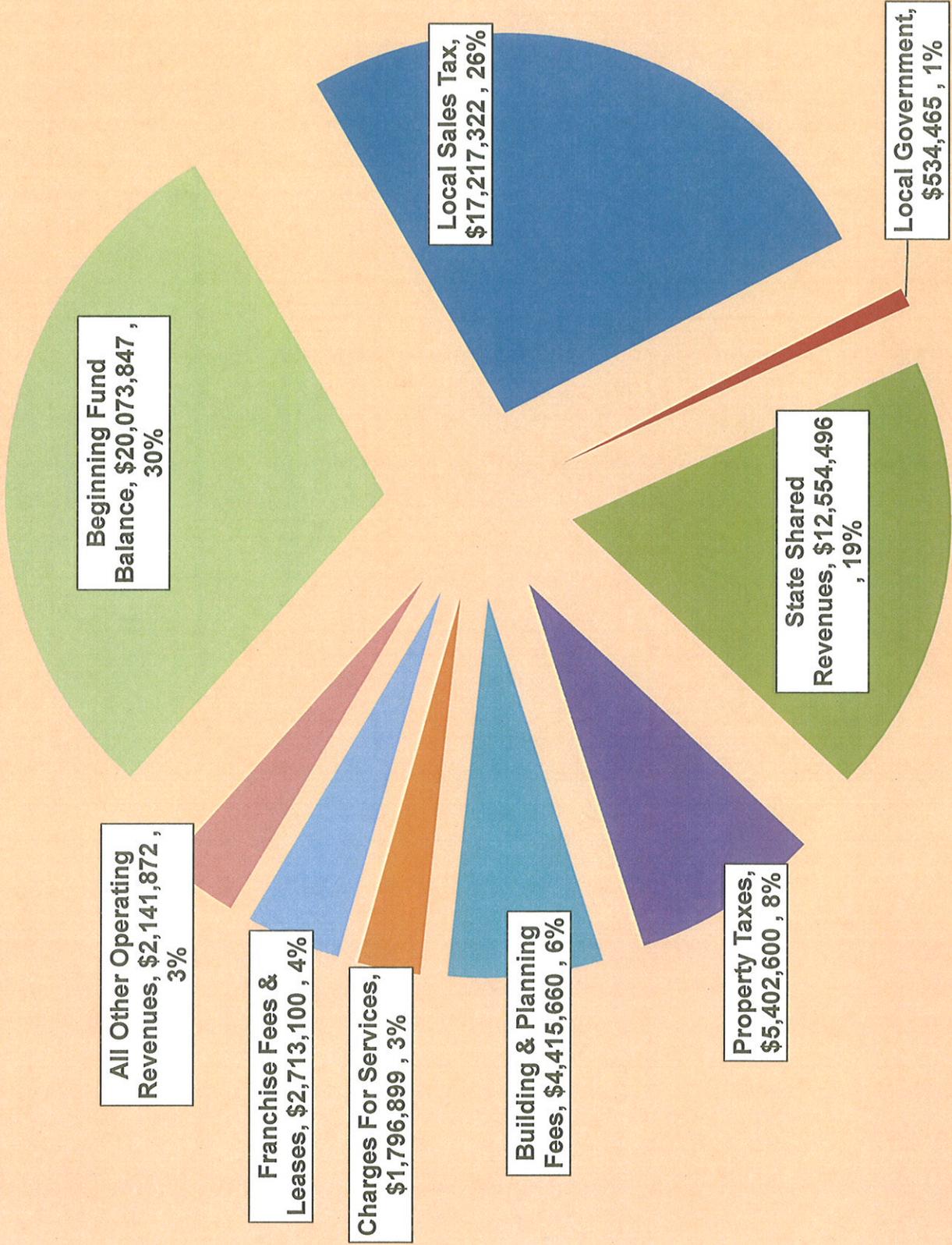
**Programs**

Administration	\$6,166,784	9.22%
Public Safety	\$24,772,788	37.06%
Community Services	\$3,584,958	5.36%
Public Works	\$1,507,350	2.25%
Community Development	\$4,310,765	6.45%
Non-departmental	\$3,390,068	5.07%
CIP, Equip, One-time Expend & Transfers	\$10,816,302	16.18%
Contingency/ Reserves	\$12,301,246	18.40%
<b>Total Uses of Funds by Program</b>	<b>\$66,850,261</b>	<b>100.00%</b>

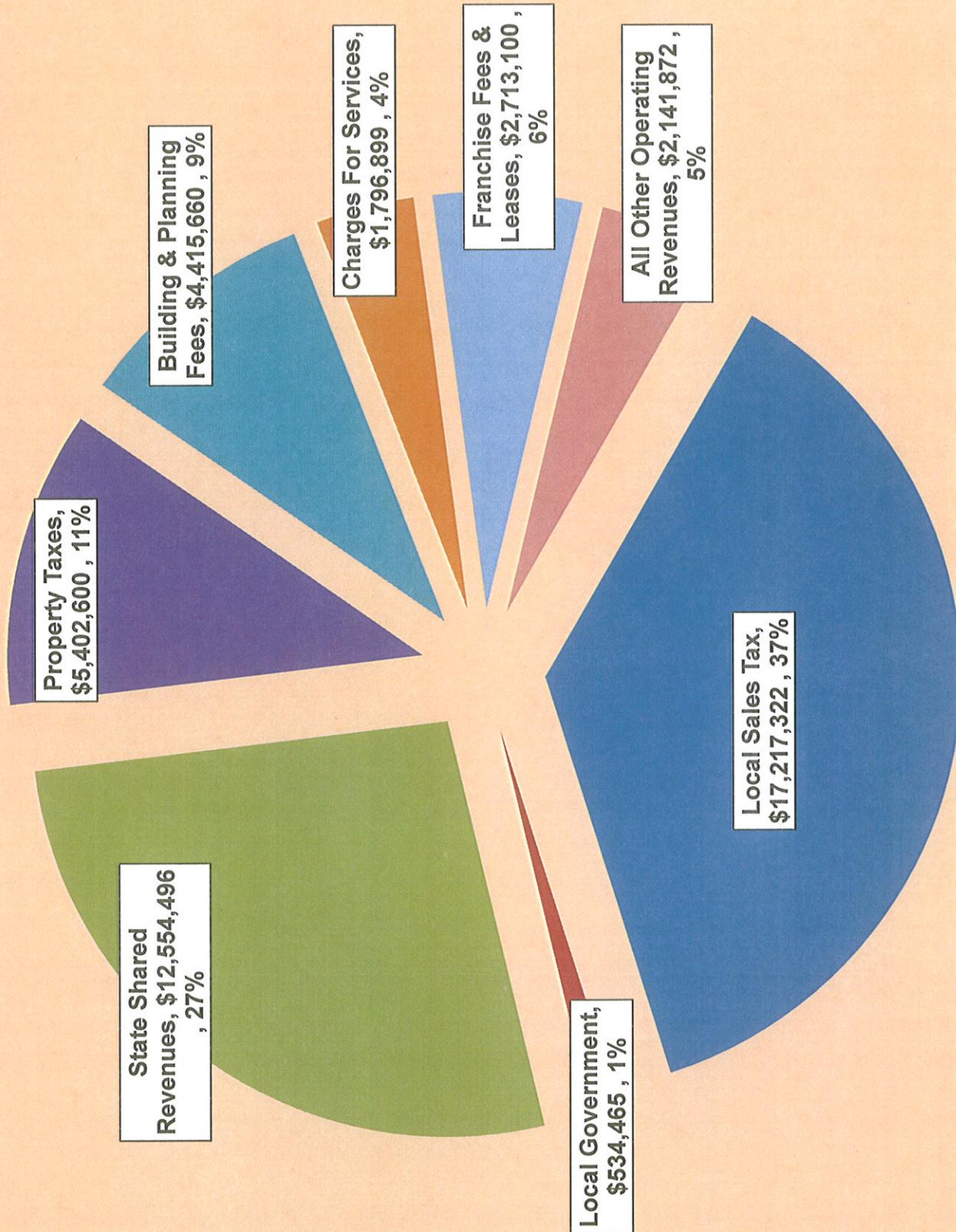
**Elements**

Personnel Services	\$32,929,260	49.26%
Professional/ Contractual Services	\$4,194,716	6.27%
Repairs/ Maintenance	\$362,875	0.54%
Operating Supplies/ Equip<\$5,000	\$3,567,407	5.34%
Professional Development	\$455,769	0.68%
Debt Service	\$1,077,220	1.61%
Bad Debt Expense	\$15,200	0.02%
Other Charges/ Services	\$1,130,266	1.69%
CIP, Equip, One-time Expend & Transfers	\$10,816,302	16.18%
Reserves/ Contingencies	\$12,301,246	18.40%
<b>Total Uses of Funds by Element</b>	<b>\$66,850,261</b>	<b>100.00%</b>

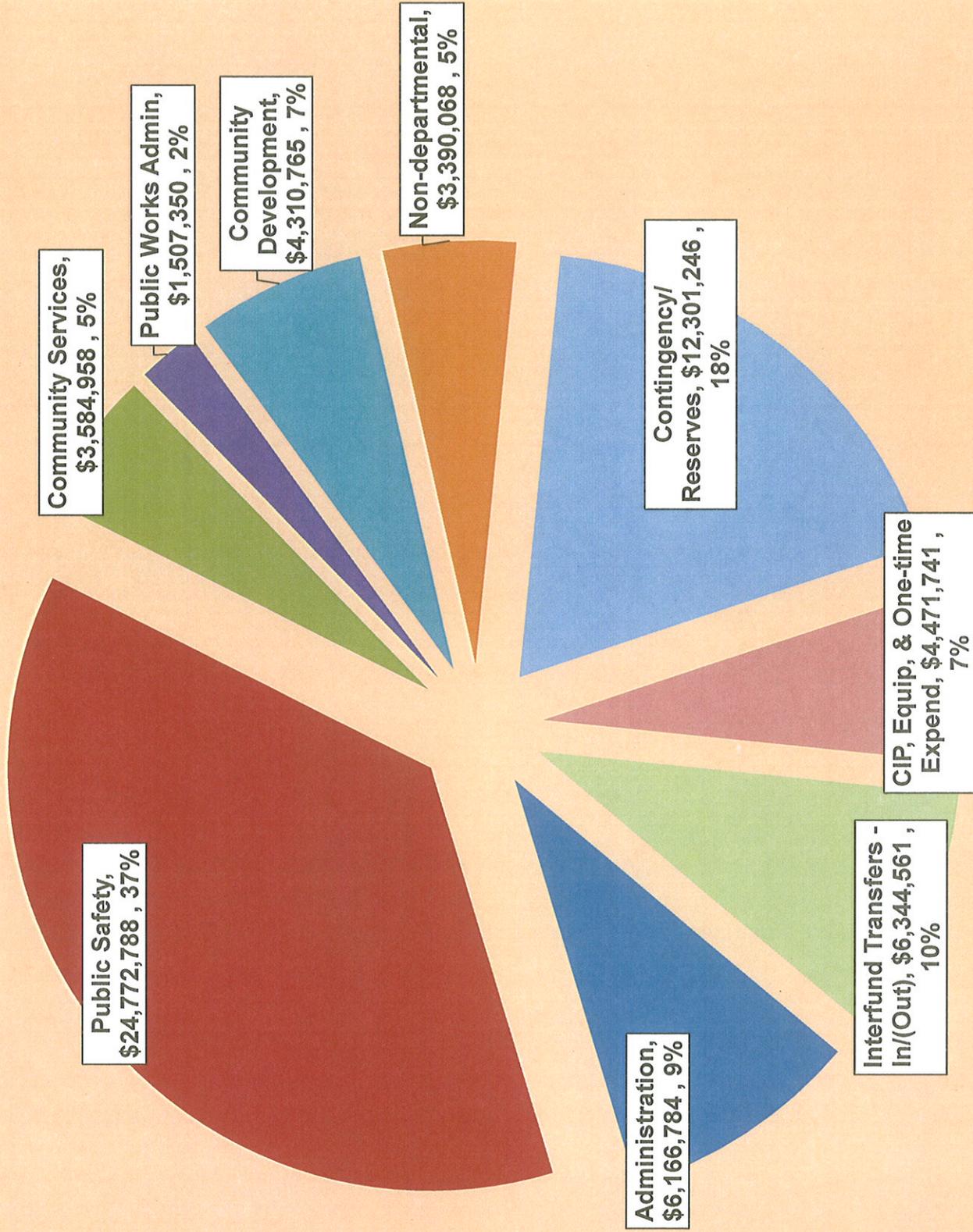
**FY 14-15 General Fund Sources Of Funds - \$66,850,261**



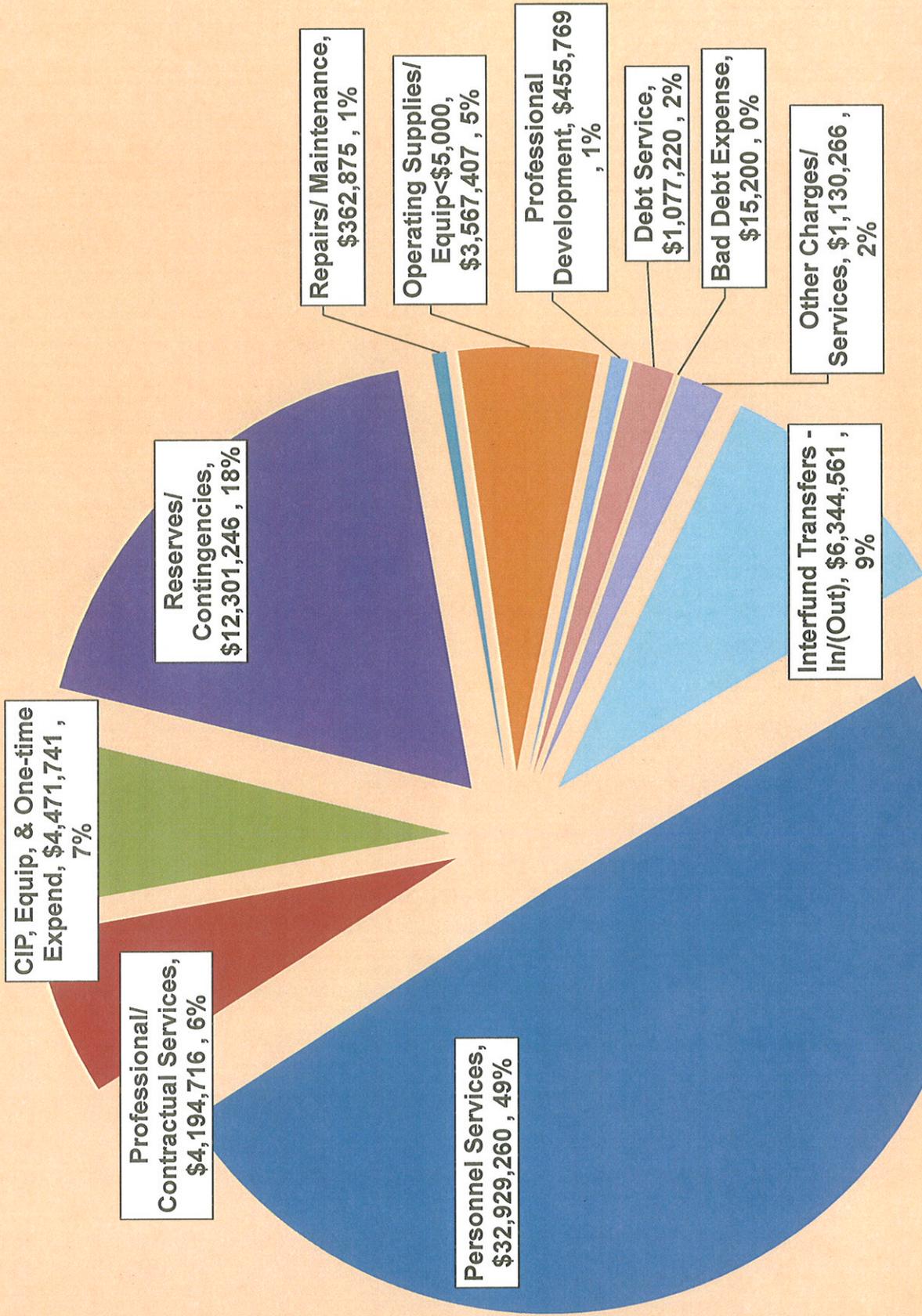
**FY 14-15 General Fund Revenues - \$46,776,414**



**FY 14-15 General Fund Uses By Program - \$66,850,261**



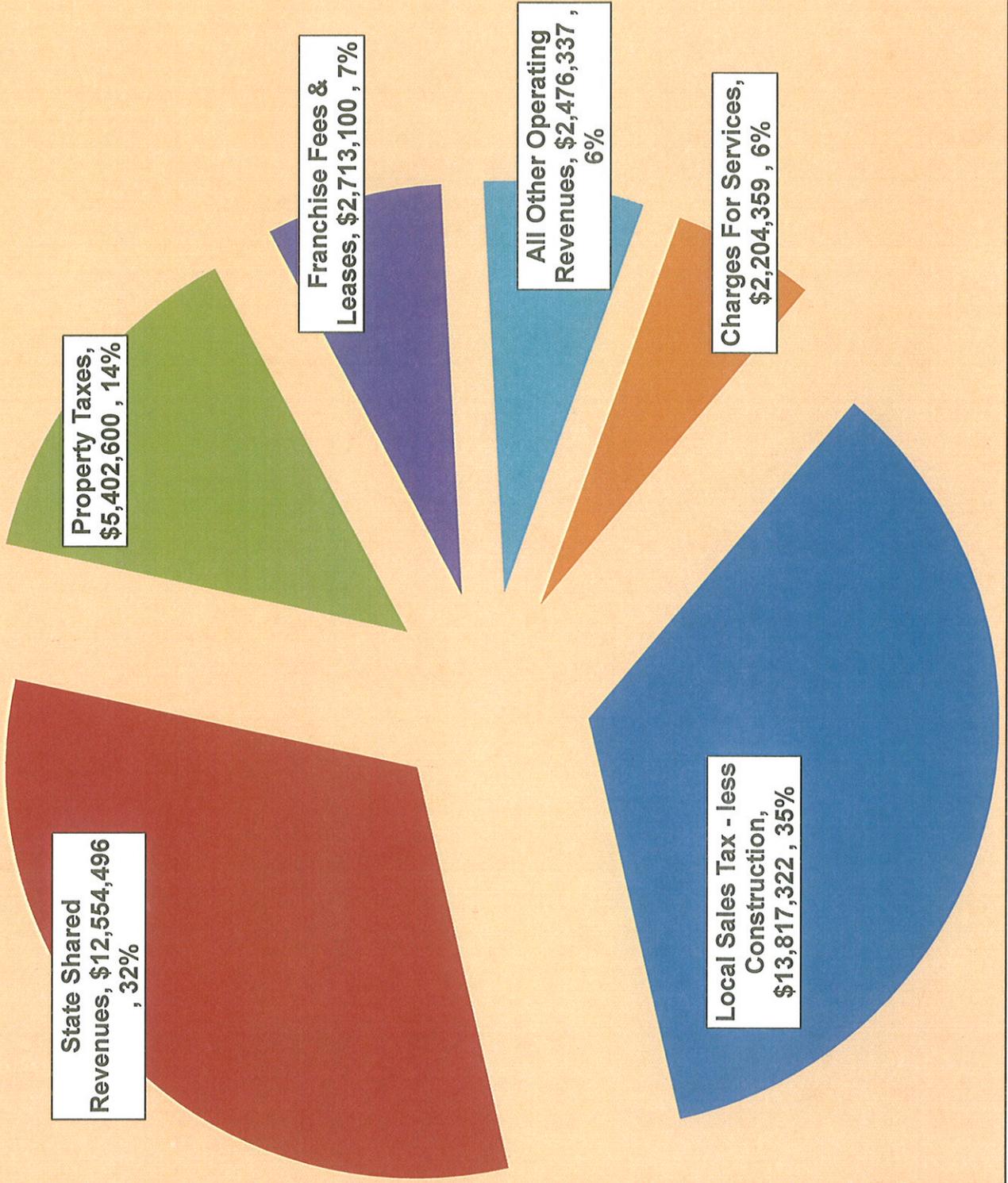
**FY 14-15 General Fund Uses By Element - \$66,850,261**



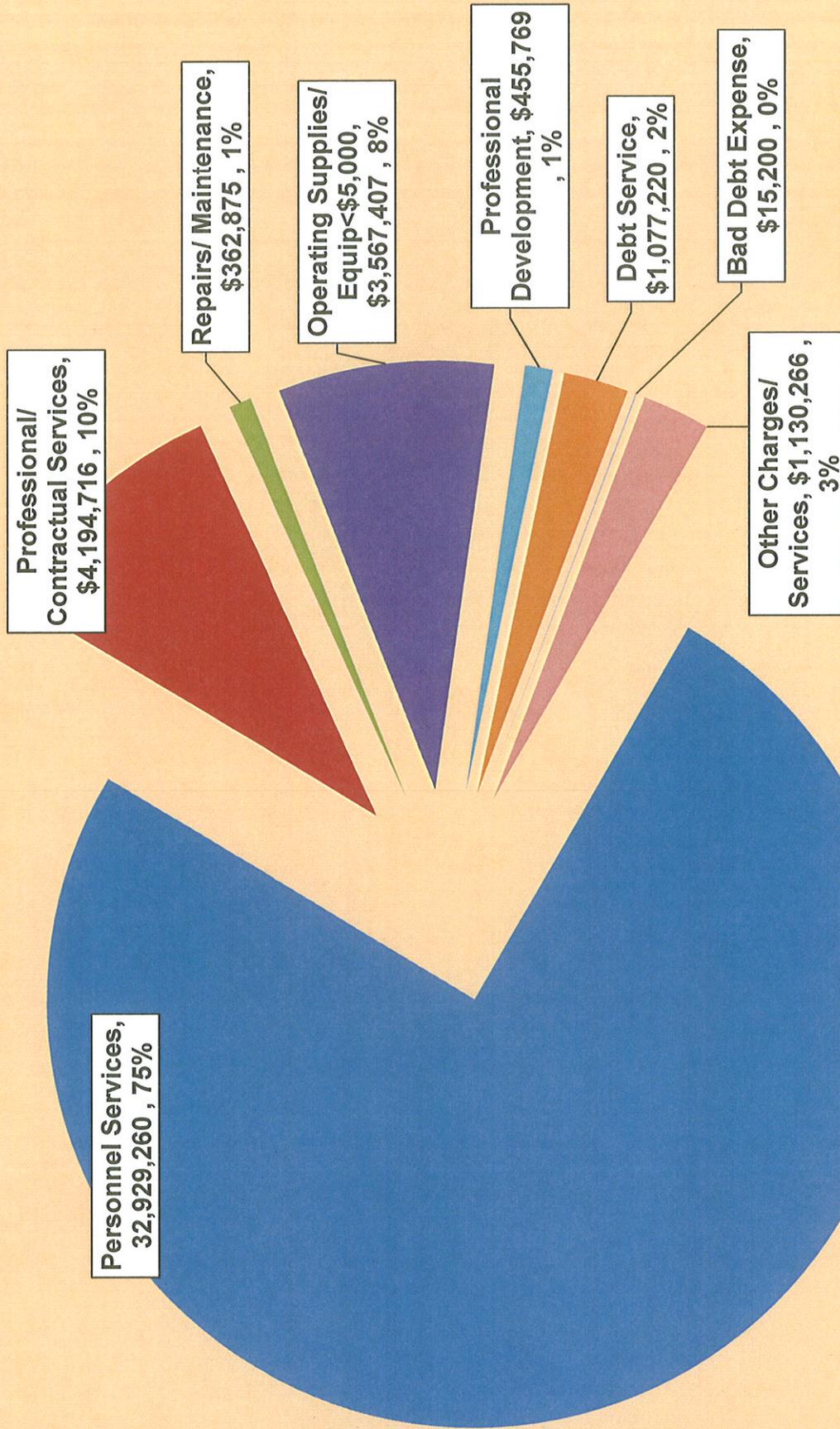
**City Of Buckeye**  
**General Fund Sources & Uses**  
**For The Periods Indicated**

General Fund Sources and Uses Summary	Budget FY 13-14	Budget FY 14-15	\$ Change	% Change
<b>Operating Revenues</b>	<b>37,669,656</b>	<b>39,168,214</b>	<b>1,498,558</b>	<b>3.98%</b>
Personnel Services	31,831,125	32,929,260	1,098,135	3.45%
Professional/ Contractual Services	4,750,346	4,194,716	(555,630)	-11.70%
Repairs/ Maintenance	317,650	362,875	45,225	14.24%
Operating Supplies/ Equip<\$5,000	3,041,557	3,567,407	525,850	17.29%
Professional Development	416,488	455,769	39,281	9.43%
Debt Service	1,077,357	1,077,220	(137)	-0.01%
Bad Debt Expense	15,200	15,200	-	0.00%
Other Charges/ Services	1,031,186	1,130,266	99,080	9.61%
<b>Operating Expenditures</b>	<b>42,480,909</b>	<b>43,732,713</b>	<b>1,251,804</b>	<b>2.95%</b>
<b>Net From Operations</b>	<b>(4,811,253)</b>	<b>(4,564,500)</b>	<b>246,754</b>	<b>-5.13%</b>
Beginning Fund Balance	20,622,094	20,073,847	(548,247)	-2.66%
Local Sales Tax-Construction	3,000,000	3,400,000	400,000	13.33%
Building Permit Fees	3,000,000	4,008,200	1,008,200	33.61%
Public Safety Support Festival	400,000	200,000	(200,000)	-50.00%
<b>Capital Sources</b>	<b>27,022,094</b>	<b>27,682,047</b>	<b>659,953</b>	<b>2.44%</b>
CIP, Equip, & One-time Expend	1,353,300	4,471,741	3,118,441	230.43%
Reserves/Contingencies	12,415,492	12,301,246	(114,246)	-0.92%
<b>Capital Expenditures</b>	<b>13,768,792</b>	<b>16,772,987</b>	<b>3,004,195</b>	<b>21.82%</b>
<b>Net From Capital</b>	<b>13,253,302</b>	<b>10,909,060</b>	<b>(2,344,242)</b>	<b>-17.69%</b>
Interfund Transfers - In/(Out)	(8,442,049)	(6,344,561)	2,097,488	-24.85%
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Revenues	44,069,656	46,776,414	2,706,758	6.14%
Total Expenditures	56,249,701	60,505,700	4,255,999	7.57%

**FY 14-15 General Fund Operating Revenues - \$39,168,214**



**FY 14-15 General Fund Operating Expenditures - \$43,732,713**



City Of Buckeye  
 General Fund Schedule Of Revenues  
 For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-040-4001	LOCAL SALES TAX - less Construction	12,644,518	13,702,000	13,285,967	13,817,322
010-040-4002	TPT RECOVERIES	15,393	23,500	15,200	75,200
010-040-4011	MAGISTRATE COURT FINES	353,660	438,000	307,000	307,000
010-040-4030	OCCUPATIONAL LICENSES	128,020	145,000	138,200	145,000
010-040-4031	LIQUOR LICENSE	12,800	2,100	2,100	2,100
010-040-4032	LICENSE APPLIC/REINSTATE FEE	9,320	9,500	5,165	5,165
	<b>Local Government</b>	<b>519,193</b>	<b>618,100</b>	<b>467,665</b>	<b>534,465</b>
010-041-4051	AUTO LIEU TAX	1,702,114	1,695,852	1,828,000	1,798,930
010-041-4052	STATE SHARED SALES TAX	4,164,294	4,396,072	4,415,000	4,597,073
010-041-4053	URBAN REVENUE SHARING	5,196,874	5,675,977	5,675,977	6,158,493
	<b>State Shared Revenues</b>	<b>11,063,283</b>	<b>11,767,901</b>	<b>11,918,977</b>	<b>12,554,496</b>
010-042-4101	PRIMARY PROPERTY TAX	5,116,697	5,079,332	5,050,000	5,332,600
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	148,561	-	38,000	38,000
010-042-4103	PROPERTY LEASE & EXCISE TAX	-	1,628	-	-
010-042-4109	IN LIEU TAX - SRP	25,018	20,000	32,000	32,000
	<b>Property Taxes</b>	<b>5,290,276</b>	<b>5,100,960</b>	<b>5,120,000</b>	<b>5,402,600</b>
010-043-4111	2% LANDSCAPING PERMIT FEE	9,320	16,918	-	-
010-043-4112	3% ENGINEERING FEE	236,931	422,960	-	-
010-043-4114	PLANNING & ZONING FEES	50,793	105,740	-	-
010-043-4120	ENG REVIEW REIMBURSEMENT	42,547	58,157	-	-
010-043-4121	ENGINEERING PLAN REVIEW	153,389	179,758	-	-
010-043-4122	LEGAL REVIEW REIMBURSEMENT	52,446	105,740	13,860	13,860
010-043-4123	DEVELOPMENT USER FEES REIMB	186,439	158,610	42,200	42,200
010-201-4100	ADMINISTRATIVE FEES	7,900	348,942	14,800	14,800
010-201-4104	COMM MP/PLANNED AREA DEV	1,000	-	63,000	63,000
010-201-4106	DESIGN REVIEW	6,700	-	4,100	4,100
010-201-4109	LANDSCAPE	131,981	-	80,000	80,000
010-201-4110	REZONING	-	-	4,500	4,500
010-201-4111	SITE PLAN	22,300	-	120,000	120,000
010-201-4112	DIVISION OF PROPERTY	8,113	-	-	-
010-201-4113	PRELIMINARY PLAT	59,040	-	25,000	25,000
010-201-4114	FINAL PLAT	42,690	-	40,000	40,000
	<b>Building &amp; Planning Fees</b>	<b>1,011,588</b>	<b>1,396,825</b>	<b>407,460</b>	<b>407,460</b>

City Of Buckeye  
General Fund Schedule Of Revenues  
For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-044-4135	LIBRARY FINES	16,684	15,000	17,200	18,450
010-044-4145	PARK RENTALS	5,150	2,600	3,800	2,665
010-044-4146	PARK ADVERTISING	200	1,600	-	1,640
010-044-4150	ADULT SPORTS FEES	27,031	59,000	23,000	25,000
010-044-4151	COMMUNITY CENTER RENTAL	3,480	2,000	400	2,050
010-044-4155	D.E.S. REIMBURSEMENT	40,463	30,000	24,700	25,000
010-044-4156	FALL BREAK	2,272	2,500	-	(1)
010-044-4157	KIDS B.A.S.E.	146,189	140,000	166,000	150,000
010-044-4158	LIL SQUIRTS	56,829	50,000	38,000	37,000
010-044-4165	SENIOR/ADULT FEES	5,288	6,500	4,700	6,663
010-044-4171	SPECIAL EVENT APPLIC FEE	1,455	1,200	1,600	1,300
010-044-4173	SPECIAL INT CLASS FEES	66,882	70,000	52,400	66,625
010-044-4179	SPONSORSHIPS-SPORTS	3,392	3,000	3,400	3,075
010-044-4180	SPORTS LEAGUES	-	-	-	-
010-044-4181	SPRING BREAK	1,977	2,000	-	-
010-044-4183	SUNDANCE REC CTR CONCESSIONS	13,984	18,000	8,000	12,300
010-044-4184	REC CENTER CONCESSIONS	3,795	4,000	3,700	3,075
010-044-4185	SUMMER BREAK	37,846	42,000	40,300	43,050
010-044-4186	SUMMER RECREATION FEES	23,409	31,100	27,500	25,000
010-044-4190	SWIMMING POOL ADMISSIONS	48,031	42,000	44,300	45,000
010-044-4191	SWIMMING POOL CONCESSIONS	13,932	16,000	13,600	12,915
010-044-4192	POOL SWIM LESSON FEES	35,413	32,000	36,000	36,700
010-044-4193	POOL RENTAL	14,022	7,000	12,200	10,000
010-044-4194	LIFE SAFETY INSTRUCTION	10,695	1,000	13,000	1,025
010-044-4200	TEEN FEES	1,461	1,200	1,100	1,230
010-044-4201	WINTER BREAK	1,354	2,000	-	-
010-044-4202	YOUTH SPORTS FEES	71,161	54,000	71,200	60,000
010-044-4205	CEMETERY LEASE	-	8,300	-	-
010-044-4206	CEMETERY MARKERS	11,450	10,600	12,000	12,000
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	26,944	26,000	35,000	35,000
010-044-4208	CEMETERY, SALE OF LOTS	34,789	20,000	36,000	36,000
010-044-4210	SR CTR-DON-CONGREGATE MEALS	15,149	14,250	18,900	18,900
010-044-4211	SR CTR DON-HOME DELIVERY	2,751	2,500	2,100	2,100
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,559	2,400	3,400	3,400
010-044-4220	CFD APPLICATION FEE	30,000	-	-	-
010-044-4221	CFD O&M FEES	258,889	258,000	258,000	439,437
010-044-4230	DMB TRUCK AGREEMENT	-	-	-	-
010-044-4231	DMB STAFF REIMBURSEMENT 2013	117,926	-	-	-
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	3,150	2,000	8,500	8,500
010-044-4250	FINGERPRINTING	7,545	7,000	5,000	5,000
010-044-4252	OFF DUTY REIMB - PD	24,067	40,000	9,600	9,600
010-044-4253	TONOPAH DISPATCH SERVICES	6,003	6,000	6,100	6,100

City Of Buckeye  
 General Fund Schedule Of Revenues  
 For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,118	4,000	5,100	5,100
010-044-4255	CITY OF MARICOPA DISPATCH SVS	454,769	50,000	600,000	600,000
010-044-4256	OFF DUTY REIMB - FD	326	-	-	-
010-044-4265	IRRIGATION FEES	-	-	-	-
010-044-4270	PASSPORT FEES	37,615	25,000	25,000	25,000
010-044-4271	NEWSPAPER POSTING REIMB	-	-	-	-
010-044-4272	PUBLIC RECORDS REQUEST FEE	2,133	12,000	1,000	1,000
	<b>Charges For Services</b>	<b>1,694,575</b>	<b>1,123,750</b>	<b>1,631,800</b>	<b>1,796,899</b>
010-045-4301	UTILITY FRANCHISE FEES	1,446,433	1,581,000	1,620,000	1,782,000
010-045-4310	KIOSK REVENUE	10,728	10,000	12,700	15,000
010-045-4311	LANDFILL REVENUES	760,422	486,000	755,000	760,000
010-045-4312	PHOENIX LANDFILL FEE	149,296	118,800	150,000	150,000
010-045-4313	PROPERTY LEASE RECEIVED	4,600	4,600	4,600	4,600
010-045-4314	TOWN HALL LEASE	1,500	7,540	1,500	1,500
010-045-4315	SUNDANCE CROSSING LEASES	-	-	-	-
	<b>Franchise Fees &amp; Leases</b>	<b>2,372,979</b>	<b>2,207,940</b>	<b>2,543,800</b>	<b>2,713,100</b>
010-046-4356	INTEREST INCOME	15,478	6,000	4,300	4,300
010-046-4357	INTEREST INCOME - MM WF	93	100	40	40
010-046-4358	INTEREST INCOME - DFIM	356,215	350,000	353,000	353,000
	<b>Operating Interest Revenues</b>	<b>371,787</b>	<b>356,100</b>	<b>357,340</b>	<b>357,340</b>
010-047-4374	STATEHOOD CELEBRATION 2012	-	-	-	-
010-047-4395	S.A.F.E.R. GRANT	-	-	-	-
010-047-4401	BUCKEYE CLEAN-UP DONATIONS	-	5,000	-	5,000
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	50	600	160	600
010-047-4404	FIRE DEPARTMENT DONATIONS	-	-	-	-
010-047-4405	POLICE DEPT DONATIONS	-	100	-	100
010-047-4407	POLICE DEPTS.B. 1398	9,239	5,432	5,000	5,432
	<b>Grants/ Donations/ Sponsorships</b>	<b>9,289</b>	<b>11,132</b>	<b>5,160</b>	<b>11,132</b>

City Of Buckeye  
 General Fund Schedule Of Revenues  
 For FY 14-15

Acct No	Account Description	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
010-048-4455	MISC. TOWN MANAGER/REIMB	-	-	-	-
010-048-4456	MISCELLANEOUS	23,451	13,000	6,800	6,800
010-048-4460	LEWIS PRISON REIMBURSEMENT	186,958	180,000	186,000	186,000
010-048-4461	RWC O&M REIMBURSEMENT	82,089	18,316	80,000	80,000
010-048-4463	WARRANTY REIMB & MISC FLEET	617	617	600	600
010-048-4505	BAD DEBT RECOVERY	4,100	4,100	-	-
010-048-4594	REALIZED GAIN/LOSS - INV	(543,007)	(31,085)	100,000	100,000
010-048-4595	UNREALIZED GAIN/LOSS - INV	-	-	-	-
010-048-4598	INDIRECT COST ALLOCATION	1,244,604	1,200,000	1,200,000	1,200,000
	<b>All Other Operating Revenues</b>	<b>998,813</b>	<b>1,384,948</b>	<b>1,573,400</b>	<b>1,573,400</b>
	<b>Operating Revenues</b>	<b>35,976,301</b>	<b>37,669,656</b>	<b>37,311,569</b>	<b>39,168,214</b>
010-040-4001	LOCAL SALES TAX - Construction	3,704,513	3,000,000	3,402,000	3,400,000
010-043-4113	Building Permit Fees	3,488,084	3,000,000	4,008,200	4,008,200
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	600,000	400,000	400,000	200,000
	<b>General Fund Non-recurring Revenues</b>	<b>7,792,597</b>	<b>6,400,000</b>	<b>7,810,200</b>	<b>7,608,200</b>
010-047-4408	COUNTER DRUG/TERRORISM DRMO	5,090	-	-	-
010-048-4450	DEV CONTRIBUTION TO CAPITAL	-	-	-	-
	<b>Capital Revenues</b>	<b>5,090</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Revenues</b>	<b>43,773,988</b>	<b>44,069,656</b>	<b>45,121,769</b>	<b>46,776,414</b>

City Of Buckeye  
General Fund Adopted Budget  
For FY 14-15

Dept No.	General Fund Department	FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
50 Total	Manager	309,785	736,538	382,012	794,980
51 Total	Non-departmental	4,807,960	3,386,098	4,195,258	4,832,848
52 Total	Mayor & Council	365,990	494,090	398,023	565,882
54 Total	Finance	911,542	896,268	869,906	951,232
55 Total	Human Resources	526,870	835,757	704,883	832,298
56 Total	Administrative Services	105,265	278,514	54,163	-
60 Total	Police	11,047,397	13,662,338	13,519,417	14,054,645
61 Total	Court	620,503	650,661	707,403	768,794
62 Total	Fire	9,077,279	10,079,363	10,616,355	10,886,890
69 Total	Recreation	925,160	970,052	890,952	962,648
70 Total	Parks	492,064	707,350	709,142	931,277
71 Total	Library	501,098	584,603	608,148	1,683,378
72 Total	Community Services Admin	532,130	754,328	565,845	692,655
73 Total	Procurement	-	231,469	236,380	284,533
74 Total	Fleet	652,898	763,101	786,665	860,604
78 Total	Public Works Admin	540,382	600,792	612,890	676,746
79 Total	Marketing and Communications	-	-	-	215,528
80 Total	Community Development	1,580,761	3,750,600	2,421,741	2,307,332
81 Total	Economic Development	226,886	511,107	375,192	352,135
82 Total	Engineering	-	1,546,584	931,671	2,825,798
83 Total	Information Technology	897,184	983,731	993,607	1,132,519
85 Total	Clerk	230,376	346,808	328,374	519,812
89 Total	Debt Service	1,161,494	1,064,057	1,064,057	1,071,920
95 Total	Reserves/Contingency	-	12,415,493	-	12,301,246
	<b>Total Expenditures</b>	<b>35,513,024</b>	<b>56,249,702</b>	<b>41,972,084</b>	<b>60,505,700</b>

Transfers (In)/Out:

	BYB Fund				3,613
	CDBG Fund				134,713
	Social Services Fd (Area Agency)				391,135
	General Government Imp Fees				320,000
	Replacement Reserve Fund				933,000
	6.25 Econ Development Fund				383,800
	Risk Management Fund				800,000
	Police Impact Fees				480,000
	CIP-Pks & Library				308,300
	CIP-Road Projects				300,000
	Automation & Technology Fund				2,350,000
	Non-Construction Improvement Projects				440,000
	Sanitation				(500,000)
	<b>Total Transfers</b>				<b>6,344,561</b>
	<b>Total FY 14-15 General Fund Uses</b>				<b>66,850,261</b>

City Of Buckeye  
General Fund Adopted Budget  
For FY 14-15

Department	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/Equip.		Professional Development	Debt Service	Bad Debt Expense	Other Charges/Services	CIP, Equip. One-time Expend	Reserves	Total
				Under \$5000	Equip.							
Manager	735,095	27,450	-	15,372	16,113	-	-	950	-	-	-	794,980
Non-departmental	-	1,932,700	223,125	729,523	-	15,200	-	432,300	1,500,000	-	-	4,832,848
Mayor & Council	385,477	15,000	-	77,604	87,516	-	-	285	-	-	-	565,882
Finance	776,496	148,825	-	8,193	9,548	-	-	8,170	-	-	-	981,232
Human Resources	648,645	86,850	-	91,096	3,047	-	-	2,660	-	-	-	832,298
Police	11,533,015	415,650	55,350	1,097,760	141,475	-	-	543,395	268,000	-	-	14,054,645
Court	667,874	73,556	-	16,743	2,471	5,300	-	2,850	-	-	-	768,794
Fire	9,010,551	410,000	-	559,905	58,330	-	-	63,863	784,241	-	-	10,886,890
Recreation	730,359	106,715	10,000	112,952	2,622	-	-	-	-	-	-	962,648
Parks	593,540	7,120	74,400	103,058	3,159	-	-	-	150,000	-	-	931,277
Library	1,039,472	950	-	97,977	4,279	-	-	5,700	535,000	-	-	1,683,378
Community Services Admin	588,340	17,100	-	60,035	10,330	-	-	16,850	-	-	-	692,655
Procurement	264,533	-	-	11,400	3,600	-	-	-	5,000	-	-	284,533
Fleet	531,585	-	-	288,492	10,527	-	-	-	30,000	-	-	860,604
Public Works Admin	486,476	164,900	-	18,757	4,570	-	-	2,043	-	-	-	676,746
Marketing and Communications	194,851	-	-	18,277	2,000	-	-	400	-	-	-	215,528
Community Development	1,952,465	118,750	-	106,095	44,712	-	-	32,310	53,000	-	-	2,307,332
Economic Development	260,535	23,750	-	28,950	33,000	-	-	5,900	-	-	-	352,135
Engineering	1,336,841	294,500	-	63,357	9,100	-	-	500	1,121,500	-	-	2,825,798
Information Technology	857,446	200,000	-	43,661	6,317	-	-	95	25,000	-	-	1,132,519
Clerk	335,664	150,900	-	18,200	3,053	-	-	11,995	-	-	-	519,812
Debt Service	-	-	-	-	-	1,071,920	-	-	-	-	-	1,071,920
Reserves/Contingency	-	-	-	-	-	-	-	-	-	-	12,301,246	12,301,246
<b>Total Expenditures</b>	<b>32,929,260</b>	<b>4,194,716</b>	<b>362,875</b>	<b>3,567,407</b>	<b>455,769</b>	<b>1,077,220</b>	<b>15,200</b>	<b>1,130,266</b>	<b>4,471,741</b>	<b>-</b>	<b>12,301,246</b>	<b>60,505,700</b>

Percent Of Total	54.42%	6.93%	0.60%	5.90%	0.75%	1.78%	0.03%	1.87%	7.39%	-	20.33%	100.00%
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City Of Buckeye  
General Fund Adopted Budget  
For FY 14-15

Programs/Departments	Budget FY 13-14	Budget FY 14-15	\$ Change	% Change	% Of Total
Administrative Services	278,514	-	(278,514)	-100.00%	0.00%
Clerk	346,808	519,812	173,004	49.88%	0.78%
Finance	896,267	951,232	54,965	6.13%	1.42%
Human Resources	835,757	832,298	(3,459)	-0.41%	1.25%
Information Technology	983,731	1,107,519	123,788	12.58%	1.66%
Manager	736,538	794,980	58,442	7.93%	1.19%
Marketing and Communications	-	215,528	215,528	-	0.32%
Mayor & Council	494,090	565,882	71,792	14.53%	0.85%
Procurement	231,469	279,533	48,064	-	0.42%
City Attorney	900,000	900,000	-	0.00%	1.35%
<b>Administration</b>	<b>5,703,174</b>	<b>6,166,784</b>	<b>463,610</b>	<b>8.13%</b>	<b>9.22%</b>
Fire	9,939,362	10,102,649	163,287	1.64%	15.11%
Magistrate	645,360	763,494	118,134	18.31%	1.14%
Police	13,012,338	13,786,645	774,307	5.95%	20.62%
City Prosecutor	120,000	120,000	-	0.00%	0.18%
<b>Public Safety</b>	<b>23,717,060</b>	<b>24,772,788</b>	<b>1,055,728</b>	<b>4.45%</b>	<b>37.06%</b>
Community Services Admin	754,327	692,655	(61,672)	-8.18%	1.04%
Recreation	970,052	962,648	(7,404)	-0.76%	1.44%
Parks	614,050	781,277	167,227	27.23%	1.17%
Library	584,602	1,148,378	563,776	96.44%	1.72%
<b>Community Services</b>	<b>2,923,031</b>	<b>3,584,958</b>	<b>661,927</b>	<b>22.65%</b>	<b>5.36%</b>
Fleet	733,100	830,604	97,504	13.30%	1.24%
Public Works Administration	600,791	676,746	75,955	12.64%	1.01%
<b>Public Works</b>	<b>1,333,891</b>	<b>1,507,350</b>	<b>173,459</b>	<b>13.00%</b>	<b>2.25%</b>
Building Safety	1,002,578	-	(1,002,578)	-100.00%	0.00%
Community Development	2,408,022	2,254,332	(153,690)	-6.38%	3.37%
Engineering	1,546,584	1,704,298	157,714	10.20%	2.55%
Economic Development	511,106	352,135	(158,971)	-31.10%	0.53%
<b>Community Development</b>	<b>5,468,290</b>	<b>4,310,765</b>	<b>(1,157,525)</b>	<b>-21.17%</b>	<b>6.45%</b>
Debt Service	1,077,357	1,077,220	(137)	-0.01%	1.61%
Non-departmental	2,258,106	2,312,848	54,742	2.42%	3.46%
<b>Non-departmental</b>	<b>3,335,463</b>	<b>3,390,068</b>	<b>54,605</b>	<b>1.64%</b>	<b>5.07%</b>
<b>Contingency/ Reserves</b>	<b>12,415,492</b>	<b>12,301,246</b>	<b>(114,246)</b>	<b>-0.92%</b>	<b>18.40%</b>
<b>CIP, Equip, One-time Expend &amp; Xfers</b>	<b>9,795,349</b>	<b>10,816,302</b>	<b>1,020,953</b>	<b>10.42%</b>	<b>16.18%</b>
<b>Total</b>	<b>64,691,750</b>	<b>66,850,261</b>	<b>2,158,511</b>	<b>3.34%</b>	<b>100.00%</b>

**City Of Buckeye**  
**General Fund Authorized Positions**

Program/Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
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<b>Administration</b>	<b>30.50</b>	<b>34.00</b>	<b>36.00</b>	<b>45.00</b>	<b>43.00</b>
Mayor & Council	1.00	1.00	1.00	2.00	2.00
Manager	2.00	2.00	2.00	5.00	5.00
Procurement	-	-	-	3.00	3.00
Marketing and Comm	-	-	-	-	2.00
Economic Development	1.00	3.00	3.00	5.00	3.00
Administrative Services	1.00	2.00	2.00	2.00	-
Clerk	3.00	3.00	3.00	4.00	4.00
Finance	11.00	11.00	11.00	8.00	8.00
Human Resources	5.50	6.00	6.00	8.00	7.00
Information Technology	6.00	6.00	8.00	8.00	9.00

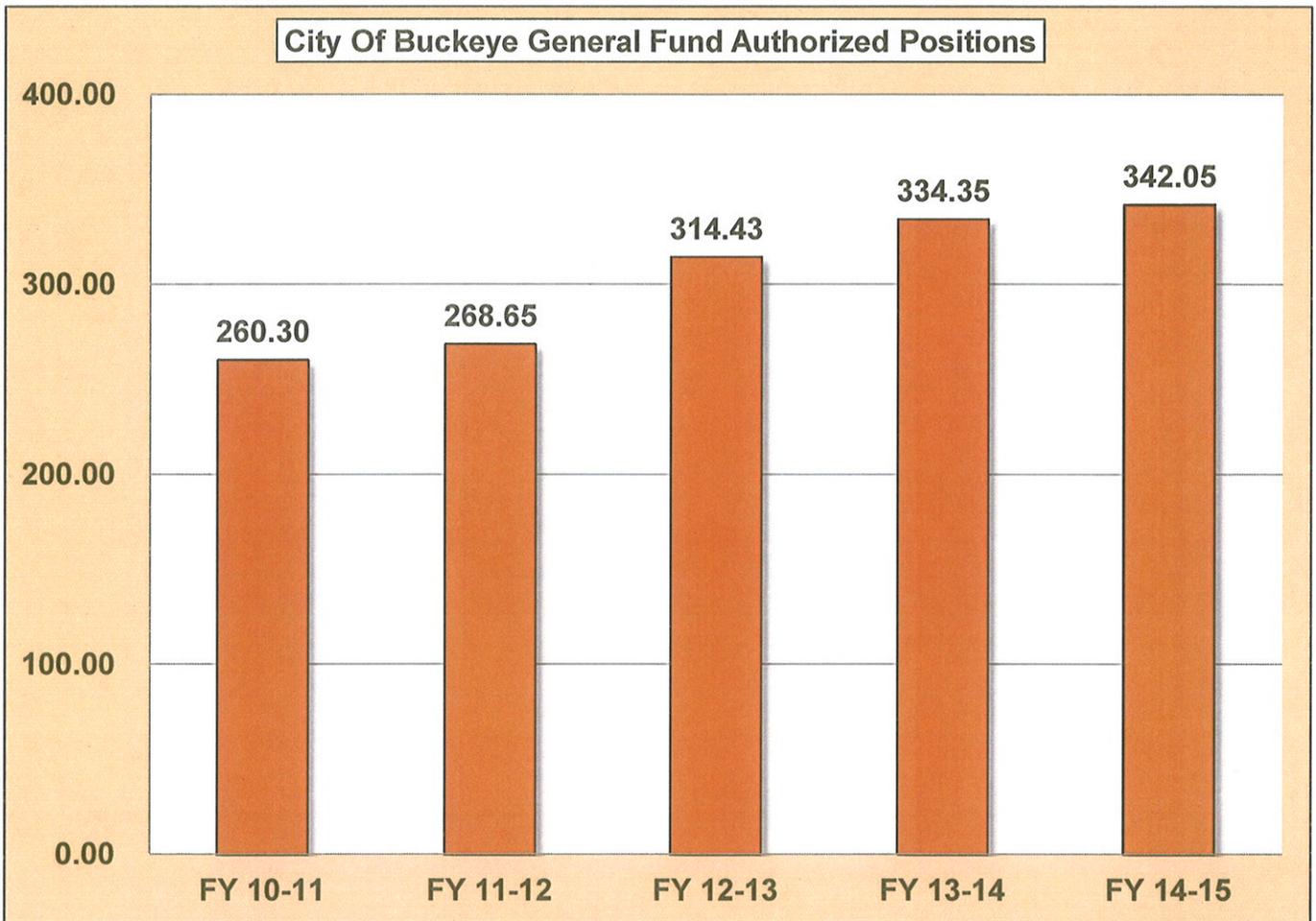
<b>Community Services</b>	<b>22.00</b>	<b>23.60</b>	<b>27.68</b>	<b>26.80</b>	<b>33.50</b>
Comm Services Admin	3.00	3.60	4.80	5.80	5.50
Library	8.00	8.00	8.88	9.00	15.00
Parks & Recreation	-	-	-	-	-
Parks	4.50	6.50	6.50	6.00	8.00
Recreation	6.50	5.50	7.50	6.00	5.00

<b>Public Safety</b>	<b>184.50</b>	<b>186.50</b>	<b>206.50</b>	<b>214.30</b>	<b>217.30</b>
Fire	83.00	83.00	88.00	90.00	90.00
Magistrate Court	6.50	6.50	6.50	6.80	6.80
Police	95.00	97.00	112.00	117.50	120.50

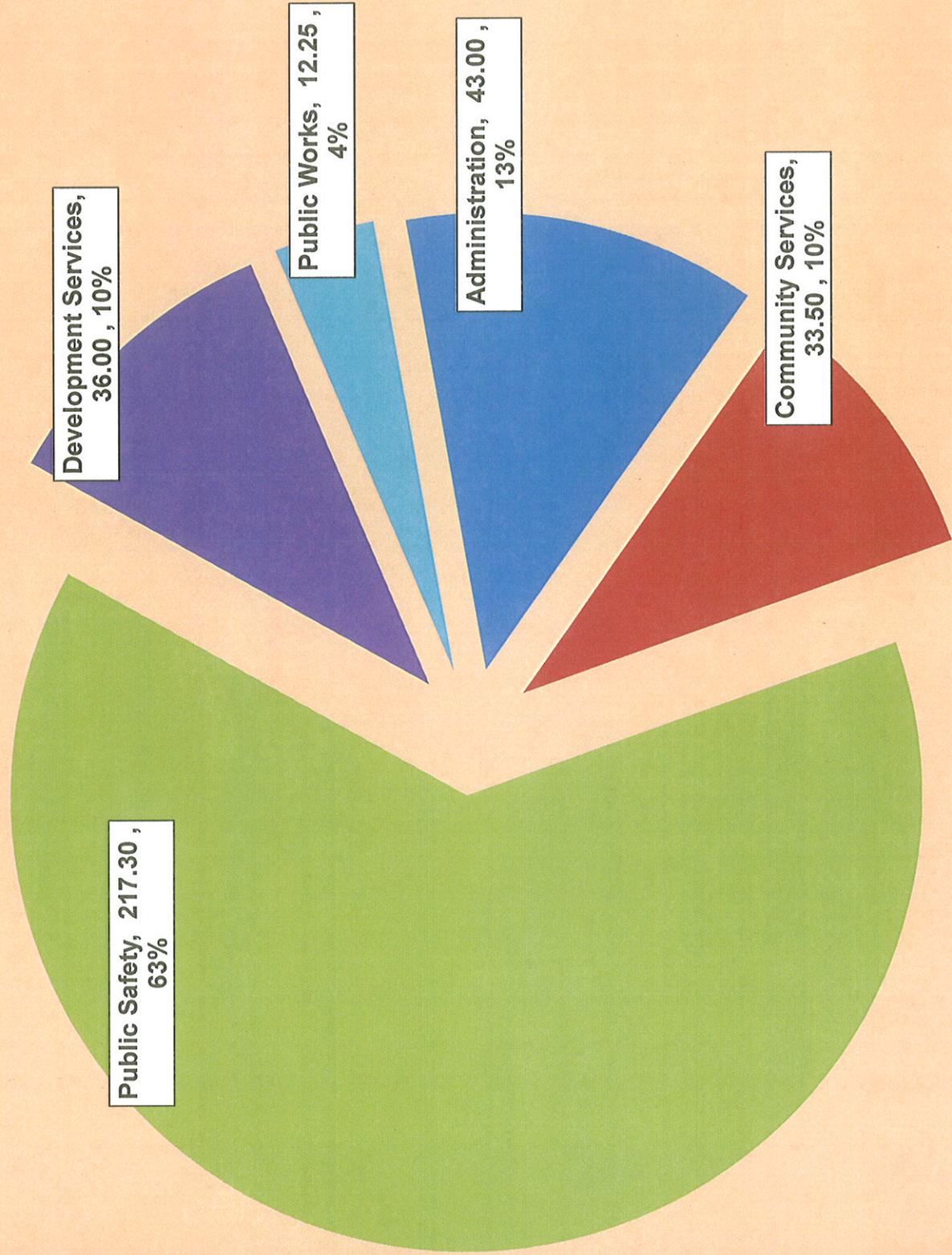
<b>Development Services</b>	<b>14.80</b>	<b>16.30</b>	<b>33.00</b>	<b>37.00</b>	<b>36.00</b>
Comm Development	6.50	8.00	22.00	12.00	11.00
Engineering	-	-	-	14.00	14.00
Building Safety	8.30	8.30	11.00	11.00	11.00

**City Of Buckeye  
General Fund Authorized Positions**

<b>Program/Department</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Public Works</b>	<b>8.50</b>	<b>8.25</b>	<b>11.25</b>	<b>11.25</b>	<b>12.25</b>
Public Works Admin	1.50	1.25	2.25	2.25	2.25
Facility Maintenance	2.00	2.00	3.00	3.00	4.00
Vehicle Maintenance	5.00	5.00	6.00	6.00	6.00
<b>Total</b>	<b>260.30</b>	<b>268.65</b>	<b>314.43</b>	<b>334.35</b>	<b>342.05</b>



**FY 14-15 General Fund Authorized Positions - 342.05**



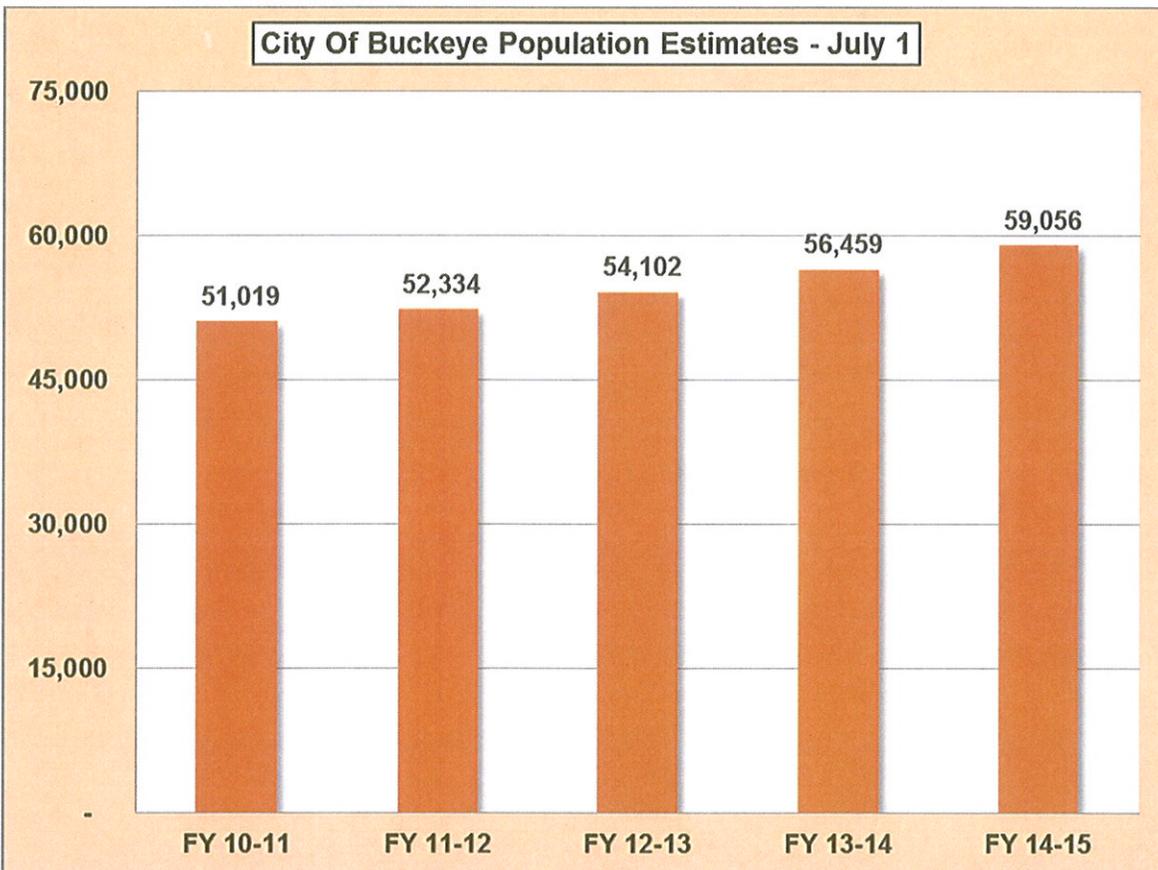
## Population

### *Description*

Changes in population can have a direct effect on City 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 City 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 increased 16% since FY 10-11.



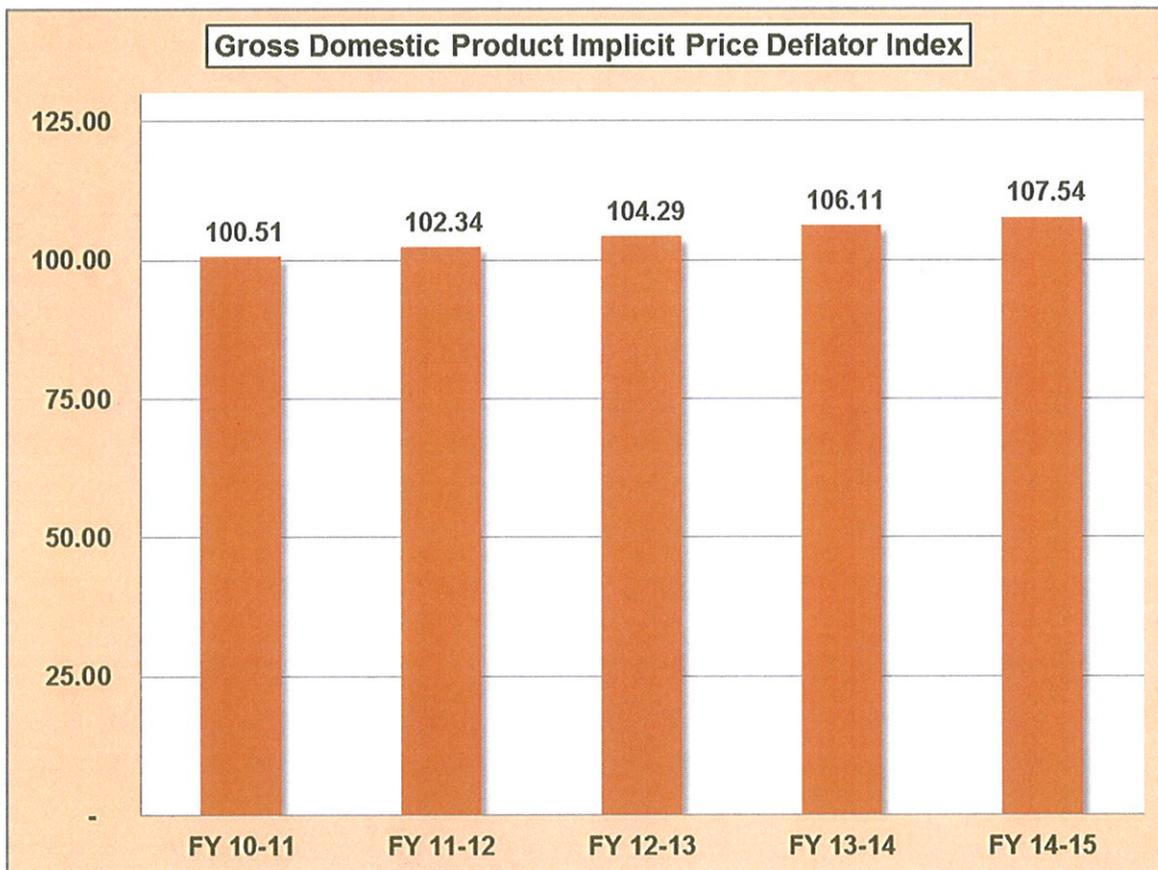
## Inflation

### 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 one and two percent. However, recent increases in fuel and utilities costs are indicators of growing upward pressure on inflation.



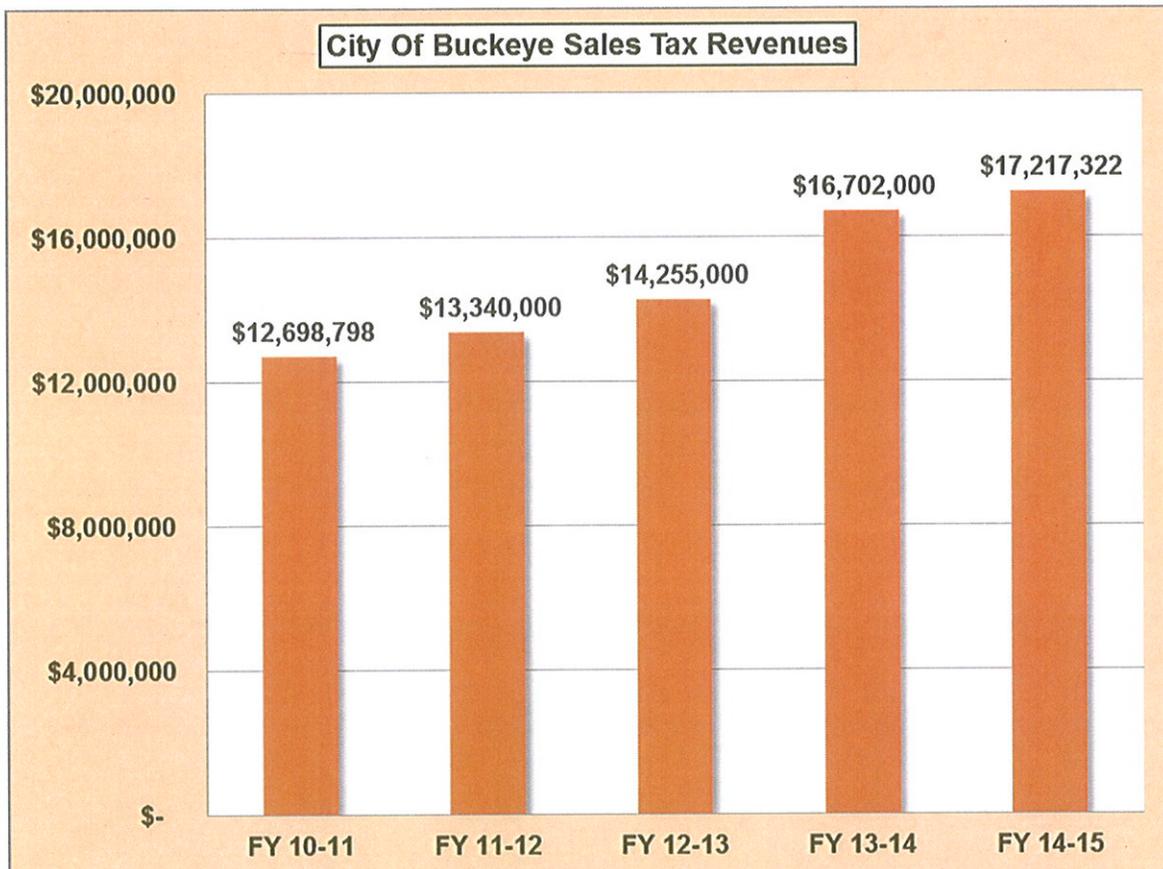
## Business Activity

### Description

The level of business activity affects the City'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 14-15. The City increased the sales tax rate from 2% to 3% effective October 1, 2010.



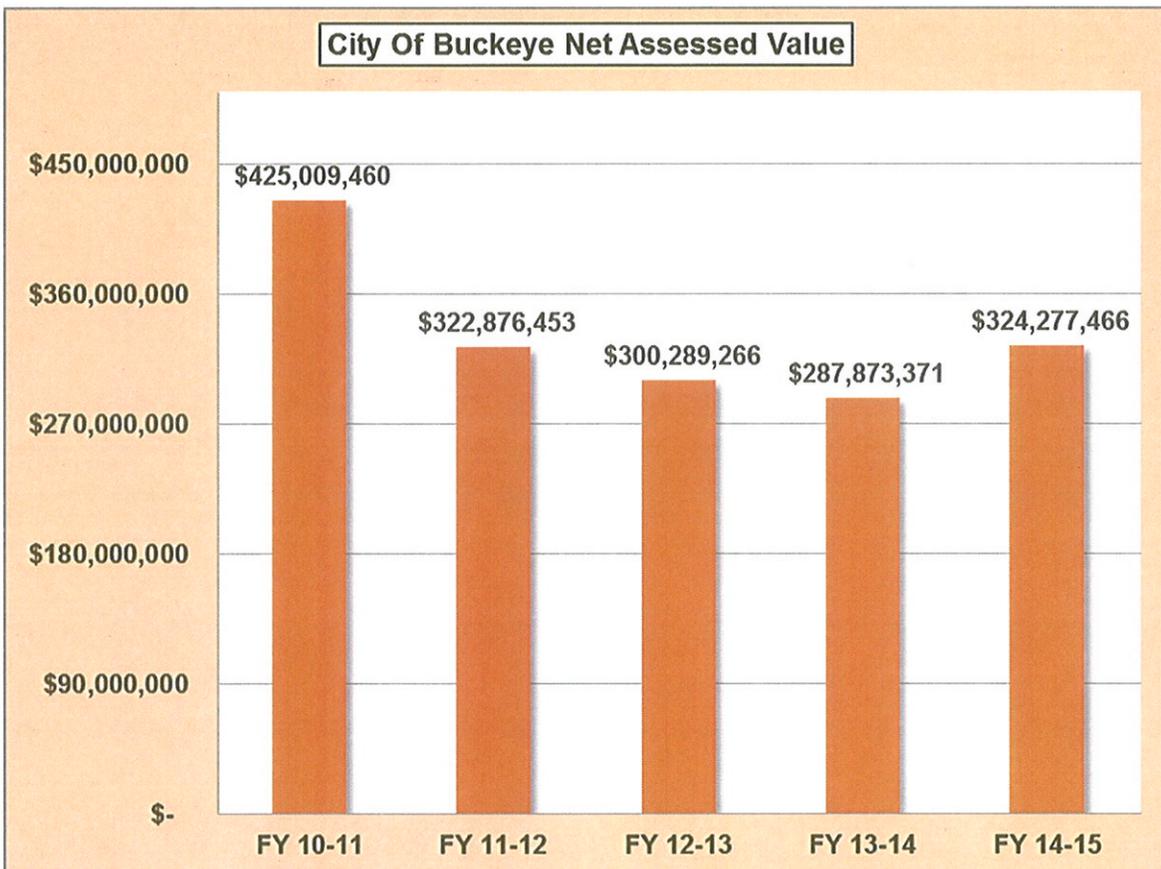
## Property Value

### Description

Property value is an indicator of the overall community's wealth. It is also important because property taxes are the City's most stable revenue source. The net assessed value is the value on which the property tax rate is applied to generate City property tax revenue. The City 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 decreased 24% between FY 10-11 and FY 13-14. Property values are expected to increase by 12% in FY 14-15.



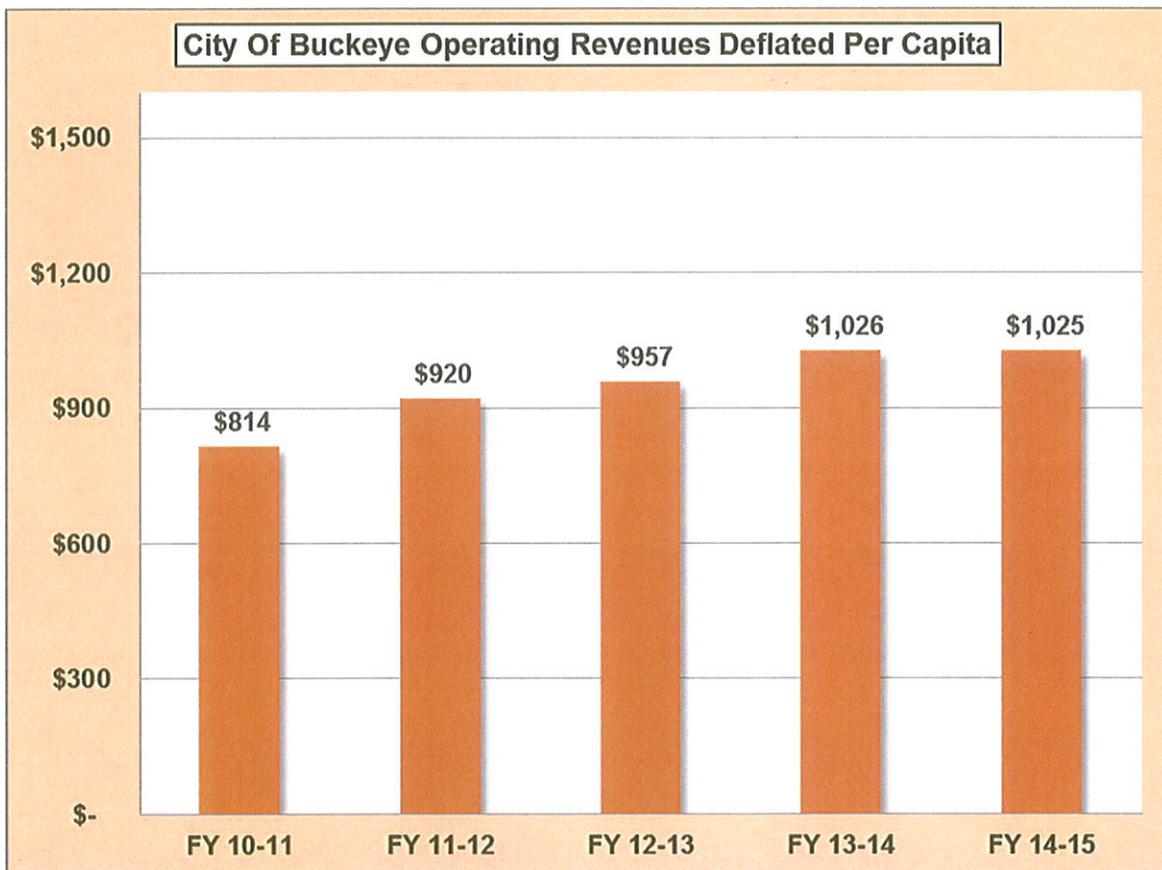
## Operating Revenue Per Capita

### 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 City 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 increased 26% since FY 10-11. Population has increased 16% during the same period of time. Operating revenues per capita are expected to remain flat and slightly decrease to \$1,025 per capita in FY 14-15.



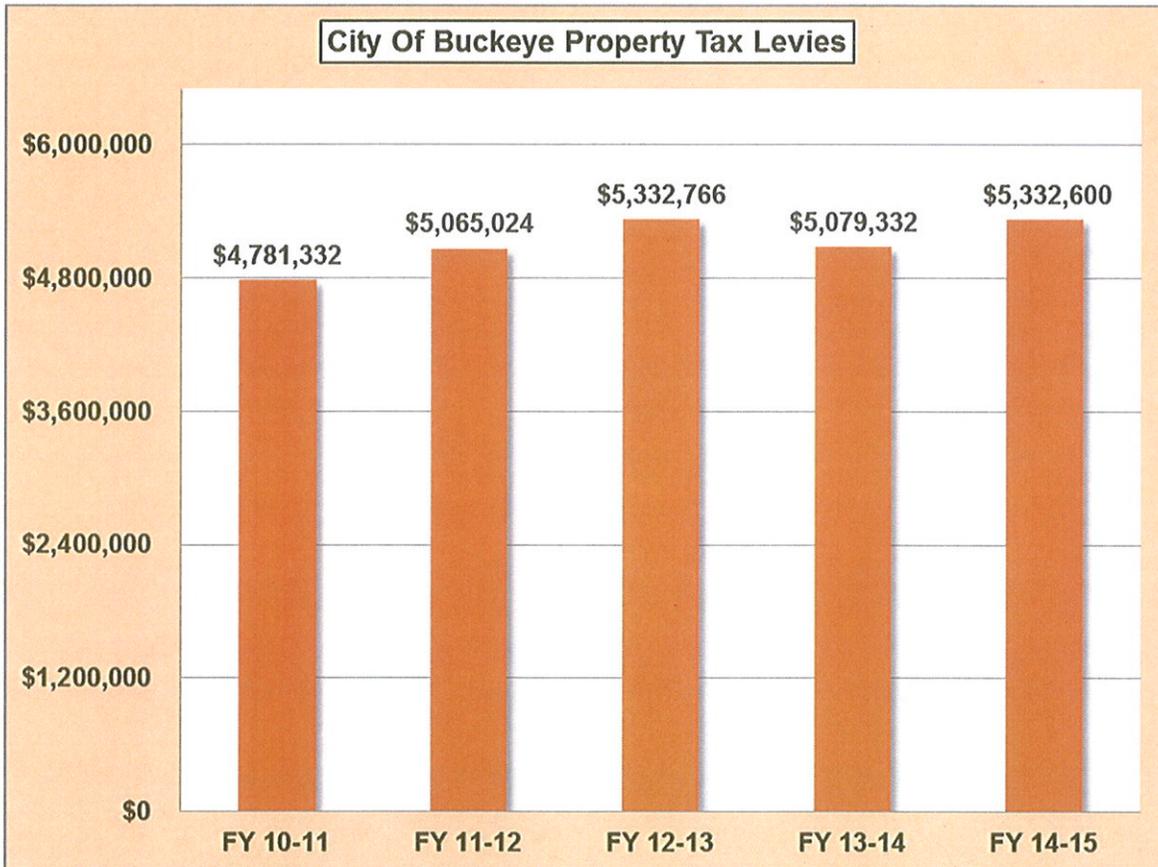
## Property Tax Revenue

### 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 City sales tax revenue, and State Shared revenues. The primary component of property tax is for maintenance and operations of the City and is dedicated to Public Safety. The secondary component is restricted for voter approved debt service payments. The City does not have a secondary property tax.

### Analysis

Property tax revenue has increased 12% over the study period. Buckeye's tax levy is estimated to increase \$253,268 (5%) in FY 14-15. Assessed primary property values are expected to increase 5% in FY 14-15. Buckeye's FY 14-15 tax rate is expected to remain the same as FY 13-14 at \$1.80. The increased levy allows the rate to remain the same as the previous year.



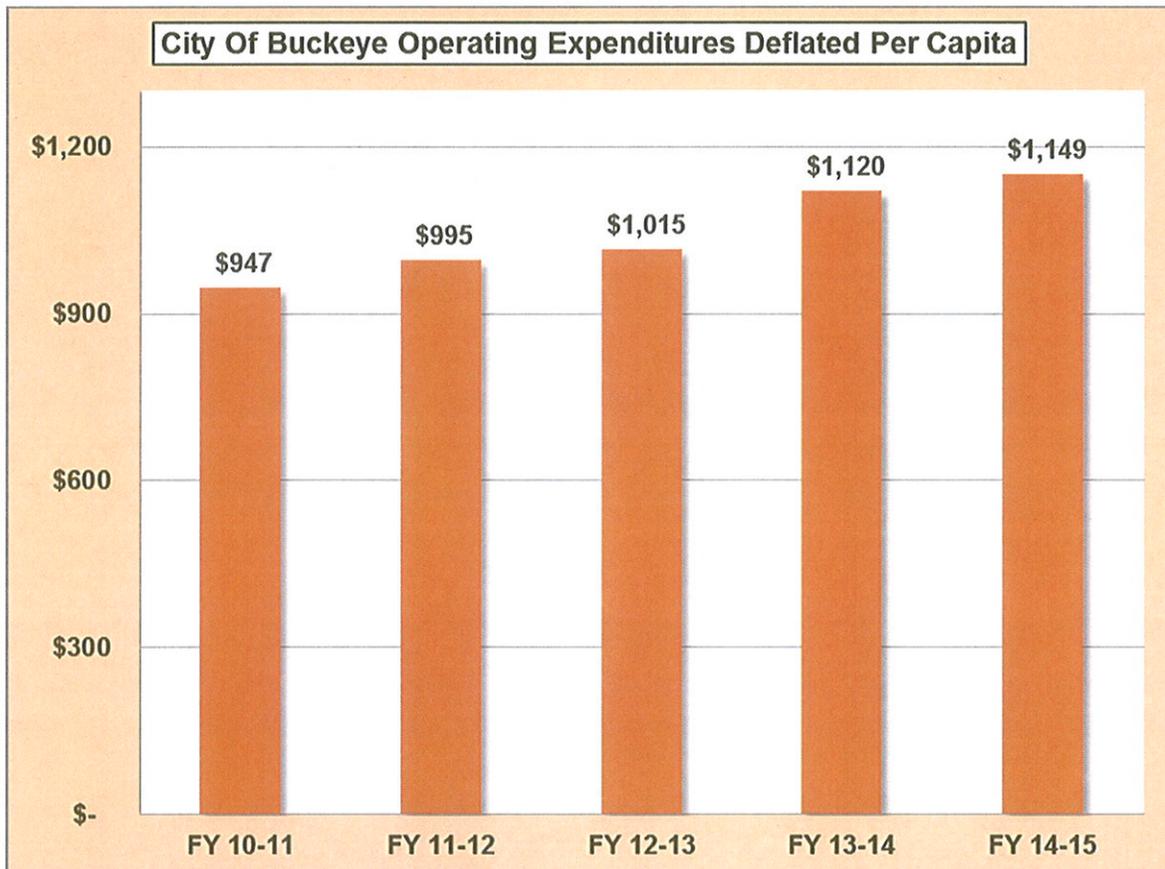
## Operating Expenditures Per Capita

### 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 City's ability to pay, especially if spending is increasing faster than the City'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 23% over the five year measurement period, and are expected to increase 4% in FY 14-15 over the prior year. Operating expenditures per capita are estimated to be \$1,159 in FY 14-15.



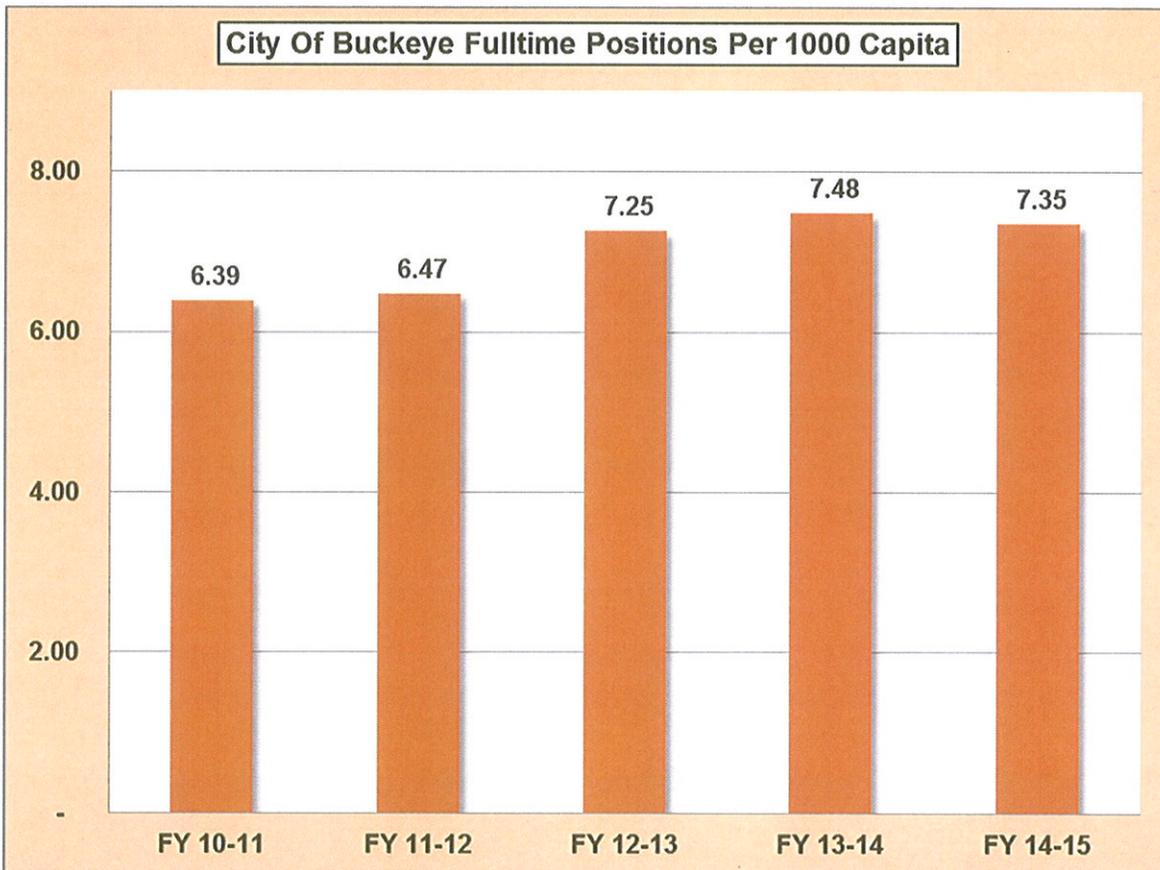
## Employees Per Capita

### Description

Personnel costs are a major portion of the City'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 City 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 7.32, and is decreasing 2% over the prior year FY 13-14. Since FY 10-11, population has increased 16% (from 51,019 to 59,056) and positions per 1000 capita have increased 15% (from 6.39 to 7.35). Positions per 1000 capita ratios are shown in the chart below.



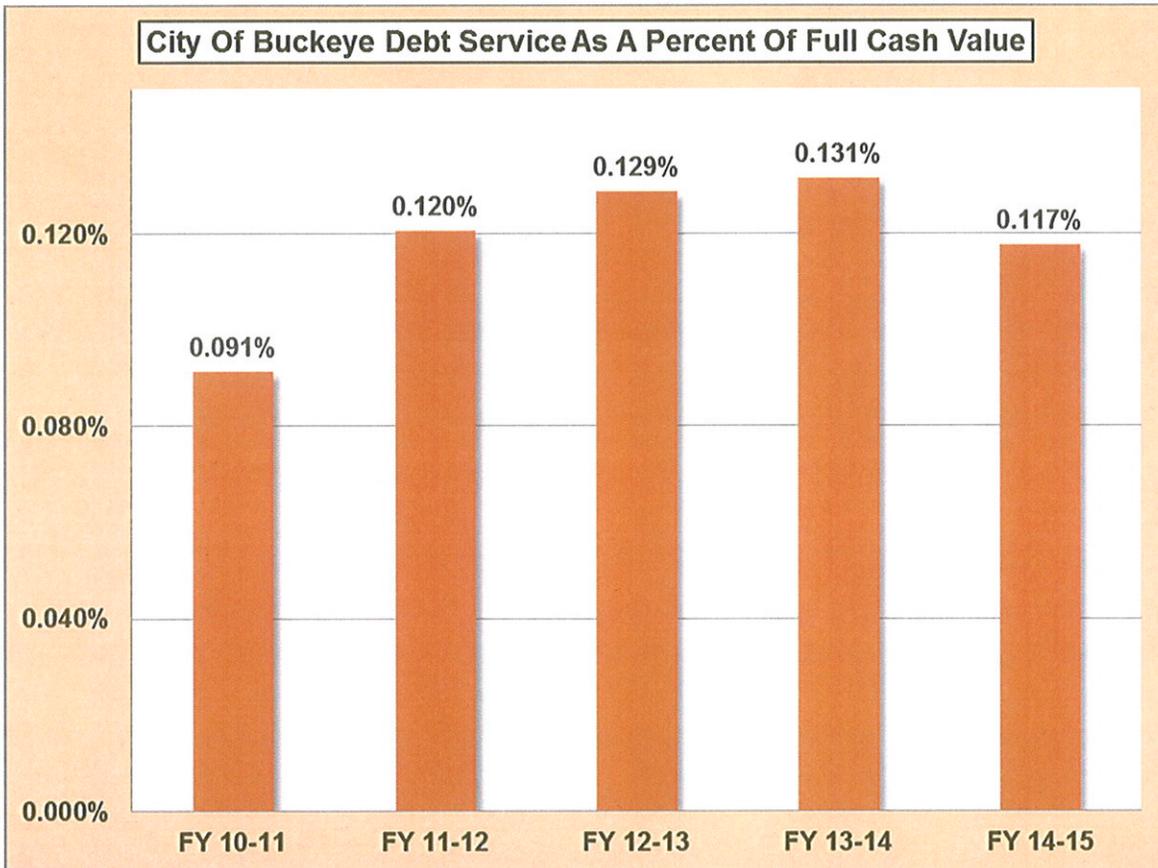
## Debt Service As A Per Cent Of Full Cash Value

### Description

Debt Service is the annual principal and interest payments that the City has incurred for the addition of needed infrastructure. Debt service includes all payments for debt the City 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 City'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 0.09% to 0.12%. The debt burden is expected to meet the needs of a growing City, and the community is able to pay the required debt.



## GLOSSARY

The City 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 City'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 City Council, enacted subsequent to a public hearing on the Tentative Budget.

**Amended Budget** – Subsequent to the approval of the Adopted Budget, the City 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 City Council which permits the City 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 City of Buckeye but for which the City's Council serves as the unit's Board of Directors; and which, as a practical matter, operates as part of the City 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 City 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 City to obtain taxpayer and customer opinions about services provided by the City.

**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 City services. Also refers to those paying for City services (generally taxpayers). For City 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 City 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 City 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 City 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 City’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 Citys 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. Citys 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 City 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 City department to other City 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 City, 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 City 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 City’s employees including employee benefit costs such as the City’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 City operations provided to the General Fund.

**Recommended (or Proposed) Budget** – The budget proposal submitted annually to the City Council containing the specific recommendations of the City 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 City does not have any stabilization arrangements.

**State Forms** – Used to identify forms provided by the State on which counties, cities and Cities, 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 City, 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 City 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 City.
- **Pension and Other Employee Benefit Trust Funds** are, with one exception, not used by the City. The City's participation in the Arizona State Retirement System and the Public Safety Retirement System on behalf of City 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 City uses the Local Government Investment Pool operated by the State Treasurer, the City maintains no separate investment pools.
- **Agency Funds** are used to account for resources held in a temporary and essentially custodial capacity by the City for others. The City maintains no on-going agency funds.

### FUND BALANCES and THEIR COMPONENTS

Effective for financial statement periods beginning after June 15, 2010, the City 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.

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

**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 City airport. The City 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 City's General Fund. Fund balances are restricted. (Community Services)

**066 – APS/SRP MITIGATION FUND.** Funds were provided to the City 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 City is advised annually of the amount that will be distributed to them for operations. The City 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. (City 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. (City 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 City 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 – DOWNCITY REVITALIZATION.** Revenues are transferred monthly from the General Fund to be used for specific activities per City Ordinance 25-04. Fund balances are restricted. (City 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 City. Fund balances

are restricted and are not part of the City's assets. Funds are separate legal entities, with operations and management provided by the City. 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 City'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 City'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 City 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. (City 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 City 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. (City 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. (City 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 City 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)

**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 City'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 City'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 City's water enterprise. Fund balances are committed and restricted. (Water Resources)

**060 – WASTEWATER (SEWER) FUND.** This fund accounts for the activities of the City'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 City. Fund balances are restricted. (Finance)



## City Of Buckeye Financial Policies and Procedures

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### 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 City Council may approve an action that is contrary to the policies due to special circumstances. The City Manager and the leadership team will develop procedures and guidelines to implement the financial policies. The City Manager and leadership team will have the primary responsibility for reviewing financial actions and providing guidance on financial issues to the City Council.

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

1. **Fiscal Wellness** which reflects the goal that the City 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 City is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.



## City Of Buckeye Financial Policies and Procedures

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3. **Adherence to the highest accounting and management practices** which reflect the goal that the City 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 City 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 City 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



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

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### **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 City'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



## City Of Buckeye Financial Policies and Procedures

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### 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 City to comply with the highest standards of fiscal management. The City 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 City Council.

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

1. **Fiscal Wellness** which reflects the goal that the City 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 City is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.



## City Of Buckeye Financial Policies and Procedures

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- 3. Adherence to the highest accounting and management practices** which reflects the goal that the City 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, City 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 City Council.
  - In accordance with the City's Alternative Expenditure Limitation, total expenditures may not exceed the final appropriations once the budget is adopted. The City 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 City Manager to the Council, or as part of the next year's budget process.
  - The City 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.



## City Of Buckeye Financial Policies and Procedures

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- 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 City 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;



## City Of Buckeye Financial Policies and Procedures

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- 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 City 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 City 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.



## City Of Buckeye Financial Policies and Procedures

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- 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 City to give priority to those improvements that emphasize infrastructure and facilities that will support the City'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 City'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 City'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.



## City Of Buckeye Financial Policies and Procedures

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**7. Compliance with statutory or other limitations or restrictions on revenue sources.** The budget process must ensure that the City 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 City must be accounted for in a separate special revenue fund.
- The City 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 City'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.



## City Of Buckeye Financial Policies and Procedures

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**10. General operating debt management policies.** Short-term borrowing or lease/ purchase contracts may be considered for financing major operating capital equipment when the City Manager and Finance Director, with the concurrence of the appropriate Department Director, determine this is in the City'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 City's ability to pay, and annual 5% step increases to all other categories of employees to reflect increasing skill levels based on the City's ability to pay. The Human Resources Department, subject to economic and other indicators, should review other Valley City's and City's pay scales at least every two to five years to determine the necessity of recommending classification or compensation adjustments to ensure that the City's compensation structure remains competitive.

**12. Cost Allocation.** Annually the City 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 City'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 City 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.



## City Of Buckeye Financial Policies and Procedures

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### 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 City 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 City;
- Policy regarding the preparation of cost/benefit analysis when the City 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 City is applying for or accepts grants.
- Policy regarding the extension of credit, the provision of services when amounts are owed to the City, 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 City Council for approval of any residential, commercial and/or industrial development.



## City Of Buckeye Financial Policies and Procedures

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

**15. Operational fiscal policies and procedures.** It is the policy of the Council that the City 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 City'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



## City Of Buckeye Financial Policies and Procedures

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- 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.



## City Of Buckeye Financial Policies and Procedures

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- 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 City'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



## City Of Buckeye Financial Policies and Procedures

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### Capital Improvement Policies and Procedures:

**17. General guidelines.** The City 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 City's long-term strategic and general plans. During the budget process, the projects will be assessed regarding their necessity, priority, compatibility with Council and City goals, long-range plans of various departments and the City's financing capabilities.

- When proposing or planning capital projects, each Department must estimate the associated impact on the City'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 City 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.



## City Of Buckeye Financial Policies and Procedures

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- It will be the policy of the City that the capital improvement program will support and be consistent with the adopted City General Plan, adopted growth policies and adopted impact fee legislation.
- It will be the policy of the City to give priority to those projects that emphasize infrastructure and facilities that will support the City'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 City 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.



## City Of Buckeye Financial Policies and Procedures

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- ✓ 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 City's Long-Term Debt Financings:

- The City's Finance Director will determine the necessity/means of any and all debt financings. This includes short-term, long-term, equipment, and infrastructure.
  
- The City 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 City's debt capacity and conformance with City debt policies will accompany every future bond/loan issue proposal.



## City Of Buckeye Financial Policies and Procedures

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- 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 City'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 City Council, or be applied to debt service payment on the bonds issued for construction of this plan.



## City Of Buckeye Financial Policies and Procedures

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- 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 City 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 City. In addition, the City's cumulative improvement district debt will not exceed five (5%) percent of the City'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.



## City Of Buckeye Financial Policies and Procedures

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### Financial Reporting Policies and Procedures:

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

- The City'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 City'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 City'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. 44-14**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BUCKEYE, MARICOPA COUNTY, ARIZONA, ADOPTING A BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES AND THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR THE FISCAL YEAR 2014-2015.**

**WHEREAS**, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, Arizona Revised Statutes, the City Council did, on the 3rd day of June 2014, 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 City of Buckeye; and,

**WHEREAS**, it appears that said estimates together with a public notice that the City Council will meet, on the 17th day of June, 2014 at the City of Buckeye City Hall, 530 East Monroe Avenue, Buckeye, Arizona 85326, at 6:00 p.m., for the purpose of hearing taxpayers in favor of or against any of the proposed expenditures and tax levies (the "Budget Hearing") were made available and filed, posted and published as required by law; and

**WHEREAS**, the City provided the truth in taxation notice as required by and in accordance with A.R.S. Section 42-17107, providing notice of the public hearing on the increase City's property taxes (the "Truth in Taxation Hearing"); and

**WHEREAS**, the City Council met on the 17th day of June, 2014 and conducted the Truth in Taxation and Budget Hearing, at which hearing any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or on the tax levies.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, acting at a special meeting, 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 City of Buckeye for Fiscal Year 2014-2015.

**APPROVED AND ADOPTED** by the City Council this 17th day of June, 2014.

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

ATTEST

\_\_\_\_\_  
Lucinda J. Aja, City Clerk

APPROVED AS TO FORM:

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

City Of Buckeye  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES <USES>	<OUT>	IN	<OUT>		
1. General Fund	\$ 56,249,701	\$ 41,972,084	\$ 20,073,847	Primary: \$ 5,332,600 Secondary:	\$ 41,443,814	\$	\$	\$ 500,000	\$ 6,844,561	\$ 60,505,760	\$ 60,505,700
2. Special Revenue Funds	28,769,765	8,252,346	5,626,706		7,731,054			2,646,261		16,004,021	16,004,021
3. Debt Service Funds Available	1,082,930	760,000	538,756		673,000					1,211,756	1,211,756
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,082,930	760,000	538,756		673,000					1,211,756	1,211,756
6. Capital Projects Funds	62,365,742	6,004,662	29,071,553		28,334,710			4,198,300		61,604,563	61,604,563
7. Permanent Funds											
8. Enterprise Funds Available	45,081,593	24,106,736	14,347,879		31,876,102				500,000	45,723,981	45,723,981
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	45,081,593	24,106,736	14,347,879		31,876,102				500,000	45,723,981	45,723,981
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 193,549,632	\$ 81,095,627	\$ 69,658,741	\$ 5,332,600	\$ 110,058,680	\$	\$	\$ 7,344,561	\$ 7,344,561	\$ 185,050,021	\$ 185,050,021

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 193,549,632	\$ 185,050,021
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	193,549,632	185,050,021
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 193,549,632	\$ 185,050,021
6. EEC or voter-approved alternative expenditure limitation	\$ 193,549,632	\$ 185,050,021

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

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City Of Buckeye**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2015**

	<b>2014</b>	<b>2015</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 5,644,332	\$ 5,975,291
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	\$ 5,079,332	\$ 5,332,600
B. Secondary property taxes	-	-
C. Total property tax levy amounts	\$ 5,079,332	\$ 5,332,600
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ -	
(2) Prior years' levies	-	
(3) Total primary property taxes	\$ -	
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. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8011	1.8011
(2) Secondary property tax rate	-	-
(3) Total city/town tax rate	1.8011	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 28 special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**City Of Buckeye  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2014</u>	<u>ACTUAL REVENUES* 2014</u>	<u>ESTIMATED REVENUES 2015</u>
<b>GENERAL FUND</b>			
10 Town Government	\$ 17,320,100	\$ 17,155,632	\$ 17,751,787
10 State Shared Revenues	11,767,901	11,918,977	12,554,496
10 Prior Year and/or In Lieu Property Taxes SRP	21,628	32,000	70,000
10 Building & Planning Fees	4,396,825	4,415,660	4,415,660
10 Charges For Services	1,123,750	1,631,800	1,796,899
10 Franchise Fees & Leases	2,207,940	2,543,800	2,713,100
10 Operating Interest Revenue	356,100	357,340	357,340
10 Grants/ Donations/ Sponsorships	11,132	5,160	11,132
10 All Other Revenues	1,784,948	1,973,400	1,773,400
<b>Total General Fund</b>	<b>\$ 38,990,324</b>	<b>\$ 40,033,769</b>	<b>\$ 41,443,814</b>
<b>SPECIAL REVENUE FUNDS</b>			
32 Fill The Gap	\$ -	\$ 900	\$ -
33 JCEF Fund	-	3,700	3,000
34 Court Special Fund	-	15,000	15,000
35 RICO Fund	1,120,258	342,000	602,500
38 Buckeye Explorer	-	-	-
40 Fireman's Fund	7,007	-	-
41 BYB Fund	10	-	-
42 MAG/ADOT Projects Fund	-	-	280,500
43 CDBG Projects Fund	1,115,583	81,153	690,750
45 Towing/Impound Fund	192,684	85,000	85,000
51 Airport Improvement Fund	201,030	12,534	1,327,500
57 Cemetery Improvement Fund	12,100	22,775	16,045
59 Sundance Water Recharge Fund	1,150	5,150	1,150
63 CAP Fund	-	-	-
66 APS/SRP Mitigation Fund	200	-	-
70 Highway User Revenue Fund	2,889,818	2,899,650	3,043,233
71 Streets Improvement Fund	-	41,302	-
73 Police Department Grants Fund	658,803	240,435	314,773
74 Area Agency (AAA)	173,418	193,889	173,418
75 Fire Dept Grants Fund	527,071	210,526	480,679
76 Park Grants Fund	443,650	22,000	37,000
78 Sundance Crossings	-	274,000	274,000
121 Replacement Reserve Fund	4,500	13,205	10,425
125 Risk Management Retention Fund	95,402	139,707	76,707
180 DwnTwn Revital	19,534	19,534	19,534
185 Heritage Park Development Fund	3,000	-	-
492 Miller Road ID O&M Fund	30,500	40,500	40,500
493 Jackrabbit Swr O&M	300	400	400
550 SLID Operations Fund	248,680	238,940	238,940
706 Roosevelt Improvement District	-	49,930	-
<b>Total Special Revenue Funds</b>	<b>\$ 7,744,698</b>	<b>\$ 4,952,230</b>	<b>\$ 7,731,054</b>

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

**City Of Buckeye  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>DEBT SERVICE FUNDS</b>			
701 Miller Road ID Debt Service Fund	\$ 438,000	\$ 462,071	\$ 438,000
703 Jackrabbit Trail Sewer ID Debt Svc Fund	235,000	352,156	235,000
<b>Total Debt Service Funds</b>	<b>\$ 673,000</b>	<b>\$ 814,227</b>	<b>\$ 673,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
46 Special Districts	\$ 20,000,000	\$ -	\$ 20,000,000
100 Impact Fees-Parks & Recreation	1,500	300	300
101 Impact Fees-Library	650	150	150
102 Impact Fees-Police	1	-	-
103 Impact Fees-General Government	700	150	150
104 Impact Fees-Streets	1,000	300	300
105 Impact Fees-Water System Improvement Fd	1,200	425	425
106 Impact Fees-Sewer System Improvement Fd	4,000	120	120
107 Impact Fees-Fire	900	114,862	275
160 Impact Fees Parks & Rec	220,125	350,100	350,100
161 Impact Fees Library	33,020	55,020	55,020
162 Impact Fees Police	120,005	210,015	210,015
163 Impact Fees Fire	300,160	500,125	500,125
164 Impact Fees Streets	105,060	200,050	200,050
165 Impact Fees Water	9,525	29,623	29,623
166 Impact Fees Waste Water	75,040	354,524	354,524
610 Roadway Construction Fund	-	-	1,108,291
615 CIP-General	-	-	-
630 CIP-Parks and Library	85,000	3,015,000	58,000
640 CIP Road Projects	-	38,648	700,000
641 Transit Programs	-	8,113	-
670 Park n Ride-ADOT/RPTA	-	-	-
672 CIP-Fire	5,500,000	-	4,767,242
<b>Total Capital Projects Funds</b>	<b>\$ 26,457,886</b>	<b>\$ 4,877,525</b>	<b>\$ 28,334,710</b>
<b>PERMANENT FUNDS</b>			
	\$ -	\$ -	\$ -
<b>Total Permanent Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>			
50 Aviation Enterprise	\$ 231,025	\$ 275,349	\$ 299,028
54 Solid Waste Enterprise	4,442,095	4,146,600	4,309,004
60 Wastewater (Sewer) Utility Enterprise	4,831,200	5,329,380	5,729,200
61 Water Utility Enterprise	25,116,000	13,150,475	21,538,870
<b>Total Enterprise Funds</b>	<b>\$ 34,620,320</b>	<b>\$ 22,901,804</b>	<b>\$ 31,876,102</b>
<b>INTERNAL SERVICE FUNDS</b>			
	\$ -	\$ -	\$ -
<b>Total Internal Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 108,486,228</b>	<b>\$ 73,579,555</b>	<b>\$ 110,058,680</b>

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

**City Of Buckeye  
Other Financing Sources/<Uses> and Interfund Transfers  
Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
41 BYB Fund	\$			3,613
43 CDBG				134,713
74 Social Services Fd (Area Agency)				391,135
103 General Government Imp Fees				320,000
121 Replacement Reserve Fund				933,000
122 Econ Development Fund				383,800
125 Risk Management Fund				800,000
162 Police Impact Fees				480,000
630 CIP-Pks & Library				308,300
640 CIP-Road Projects				300,000
650 Automation & Technology Fund				2,350,000
660 Non-Construction Improvement Projects				440,000
54 Sanitation			500,000	-
<b>Total General Fund</b>	\$	\$	\$ 500,000	\$ 6,844,561
<b>SPECIAL REVENUE FUNDS</b>				
41 BYB Fund	\$		3,613	
43 CDBG			134,713	
74 Social Services Fd (Area Agency)			391,135	
121 Replacement Reserve Fund			933,000	
122 Econ Development Fund			383,800	
125 Risk Management Fund			800,000	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 2,646,261	\$
<b>CAPITAL PROJECTS FUNDS</b>				
103 General Government Imp Fees			320,000	
162 Police Impact Fees			480,000	
630 CIP-Pks & Library			308,300	-
640 CIP-Road Projects			300,000	
650 Automation & Technology Fund			2,350,000	
660 Non-Construction Improvement Projects			440,000	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 4,198,300	\$
<b>ENTERPRISE FUNDS</b>				
54 Sanitation	\$			500,000
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 500,000
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 7,344,561	\$ 7,344,561

**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
10 Administrative Services	\$ 279,265	(225,102)	54,163	\$ -
10 Building Safety	1,072,329	(1,072,329)	-	-
10 Clerk	365,213	-	328,374	519,812
10 Community Development	2,647,935	-	2,421,741	2,307,332
10 Community Services Admin	756,111	-	565,845	692,655
10 Debt Service	1,064,057	-	1,064,057	1,071,920
10 Economic Development	512,982	-	375,192	352,135
10 Engineering	-	931,671	931,671	2,825,798
10 Finance	1,163,765	(228,326)	869,906	951,232
10 Fire	10,105,212	511,143	10,616,355	10,886,890
10 Fleet	764,584	22,081	786,665	846,104
10 Human Resources	665,353	39,530	704,883	832,298
10 Information Technology	985,591	8,016	993,607	1,132,519
10 Library	586,043	22,105	608,148	1,683,378
10 Magistrate Court	652,340	55,063	707,403	768,794
10 Manager	584,165	-	382,012	794,980
10 Marketing and Communications	-	-	-	215,528
10 Mayor & Council	436,578	-	398,023	565,882
10 Non-departmental	4,506,498	(311,240)	4,195,258	4,832,848
10 Parks	708,834	308	709,142	931,277
10 Police	13,696,247	-	13,519,417	14,717,954
10 Procurement	-	236,380	236,380	284,533
10 Public Works Admin	602,190	10,700	612,890	676,746
10 Recreation	971,932	-	890,952	962,648
10 Reserves/Contingency	13,122,477	-	-	11,652,437
<b>Total General Fund</b>	<b>\$ 56,249,701</b>	<b>\$ -</b>	<b>\$ 41,972,084</b>	<b>\$ 60,505,700</b>
<b>SPECIAL REVENUE FUNDS</b>				
32 Fill The Gap	\$ 21,029	-	-	\$ 25,787
33 JCEF	27,624	-	-	31,994
34 Court Special Fund	37,284	-	3,000	67,524
35 RICO	1,220,540	-	400,513	602,500
37 VALUE Kids	3,377	-	-	3,479
38 Buckeye Explorer	10,311	-	-	10,311
40 Volunteer Firemen's	264,997	-	3,720	255,097
41 Better-Your-Buckeye Fund	3,613	-	1,500	3,613
42 MAG/ADOT Proj	50,000	-	30,324	280,500
43 CDBG	1,405,599	-	510,032	825,463
45 Towing/Impound	263,868	-	44,174	218,980
51 Airport Improvement Fund	819,576	-	50,000	1,327,500
57 Cemetery Improvement Fund	220,197	-	13,810	216,799
59 Sundance Water Recharge Fd	5,660,000	-	-	160,000
63 Community Assistance Fund	-	-	-	-
66 APS/SRP Mitigation Fund	122,410	-	2,000	92,304
70 HURF Fund	3,601,510	-	2,852,211	3,427,888
71 Streets Improvement Fund	4,338,908	-	456,733	2,373,963
73 Police Dept Grants Fund	743,623	-	195,478	424,362
74 Social Services Fd (Area Agency)	508,645	-	492,203	564,553
75 Fire Grants Fund	540,091	-	219,557	500,000
76 Park Grant Programs Fund	526,962	-	325	120,283
78 Sundance Crossings	-	22,100	22,100	525,900
121 Replacement Reserve Fund	3,135,371	-	1,595,000	1,414,210
122 Econ Development Fund	2,811,309	-	217,728	583,800
125 Risk Management Fund	1,865,750	-	828,719	1,402,308
180 Downtown Revitalization Fund	-	-	-	-
185 Heritage Park Development Fd	84,110	-	-	78,110
492 Miller Rd ID O&M Fund	89,024	-	31,370	118,717
493 Jackrabbit Trail ID O&M Fund	14,305	-	9,000	7,591
550 SLID Operations Fund	344,334	-	259,552	303,853
706 Roosevelt Imp Dist	-	13,298	13,298	36,632
<b>Total Special Revenue Funds</b>	<b>\$ 28,734,367</b>	<b>\$ 35,398</b>	<b>\$ 8,252,346</b>	<b>\$ 16,004,021</b>

**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>DEBT SERVICE FUNDS</b>				
703 Jackrabbit Trail ID Debt Svc Fd	\$ 258,418	-	212,000	\$ 371,026
701 Miller Rd ID Debt Service Fd	824,412	-	548,000	840,730
<b>Total Debt Service Funds</b>	<b>\$ 1,082,830</b>	<b>\$ -</b>	<b>\$ 760,000</b>	<b>\$ 1,211,756</b>
<b>CAPITAL PROJECTS FUNDS</b>				
46 Special Districts	\$ 20,513,100	\$ (37,056)	\$ 614,399	\$ 20,000,000
100 Impact Fees-Parks & Rec	3,277,592	-	250,000	2,874,608
101 Impact Fees-Library	2,082,059	-	1,559,000	5,915
102 Impact Fees-Police	1	-	-	-
103 Impact Fees-General Govt	2,276,801	-	1,095,220	724,818
104 Impact Fees-Streets	3,269,952	-	20,000	3,182,379
105 Impact Fees-Water System	4,959,225	-	-	4,965,420
106 Impact Fees-Sewer System	6,313,207	-	10,000	4,047,593
107 Impact Fees-Fire	2,225,350	-	215,019	975,333
160 Impact Fees-Parks & Rec	741,088	-	45,000	1,433,070
161 Impact Fees-Library	110,759	-	15,000	207,554
162 Impact Fees-Police	397,345	-	20,000	1,280,623
163 Impact Fees-Fire	966,628	-	40,000	1,894,591
164 Impact Fees-Streets	327,857	-	45,000	657,968
165 Impact Fees-Water	90,369	-	42,000	111,203
166 Impact Fees-Waste Water	251,534	-	30,000	1,121,240
190 GADA 2005A Infrastructure Fd	57,708	-	35,000	-
194 GADA 2006A Infrastructure Fd	-	-	-	-
610 Roadway Construction Fund	5,071,484	-	464,784	4,762,486
615 CIP-General	-	1,658	1,658	10,144
625 CIP-Facilities	278,000	-	229,065	-
630 CIP-Parks & Library	435,000	-	100,097	3,366,300
635 CIP-Police	-	-	-	-
640 CIP-Road Projects	1,010,644	-	450,833	1,000,000
641 Transit Programs Fund	9,085	-	-	17,198
650 Automation & Technology Fund	1,134,776	-	515,000	2,350,000
655 Technology Life Cycle	179,153	-	93,000	-
670 Park n Ride-ADOT/RPTA	-	-	-	-
672 CIP-Fire	5,607,423	-	114,587	6,176,120
660 Non-Construction Improv Proj	815,000	-	-	440,000
<b>Total Capital Projects Funds</b>	<b>\$ 62,401,140</b>	<b>\$ (35,398)</b>	<b>\$ 6,004,662</b>	<b>\$ 61,604,563</b>
<b>ENTERPRISE FUNDS</b>				
61 Water Enterprise	\$ 31,805,094	-	13,870,828	\$ 32,478,687
60 Wastewater (Sewer) Enterprise	7,837,979	-	5,922,205	8,140,004
54 Solid Waste Enterprise	5,128,204	-	4,070,720	4,737,840
50 Aviation Enterprise	310,317	-	242,983	367,450
<b>Total Enterprise Funds</b>	<b>\$ 45,081,593</b>	<b>\$ -</b>	<b>\$ 24,106,736</b>	<b>\$ 45,723,981</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 193,549,632</b>	<b>\$ -</b>	<b>\$ 81,095,827</b>	<b>\$ 185,050,021</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City Of Buckeye  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	342	24,142,637	3,787,533	3,426,107	2,221,791	33,578,068
SPECIAL REVENUE FUNDS	28	1,205,306	139,815	267,950	161,608	1,774,679
ENTERPRISE FUNDS	64	3,511,146	407,293	729,674	412,911	5,061,024
TOTAL ALL FUNDS	434	\$ 28,859,089	\$ 4,334,641	\$ 4,423,731	\$ 2,796,310	\$ 40,413,771

