

---

# City Of Buckeye

---

FY 15-16 Adopted Budget



June 16, 2015

---

Table Of Contents

	<u>Page</u>
<b>City Officials</b>	
<b>Organizational Chart</b>	
<b>Budget Goals and Objectives</b>	i - ii
<b>Budget Summary</b> .....	1-14
<b>Budget Schedules:</b>	
Budget Overview.....	15-18
Sources and Uses.....	19
Revenue Summaries & Charts.....	20-22
Operating Expenditure Chart.....	23
Schedule Of Revenues.....	24-31
Revenue and Expenditure Estimates.....	32-33
Departmental Expenditure Summary.....	34-36
Program Expenditure Summary.....	37-38
Authorized Positions.....	39-41
CIP, Equipment, & One-time Expenditures.....	42-45
Expenditures By Department.....	46-48
Financial Indicators & Charts.....	49-58
Property Tax Levies, Rates and Assessed Valuations.....	59-61
General Fund Schedules & Charts.....	62-82
Financial Trends.....	83-91
Glossary.....	92-107
Financial Policies and Procedures.....	108-127
<b>Other Documents:</b>	
Final Budget Resolution No. 53-15	
State Budget Schedules A-E & G	

**Mayor and City Council**

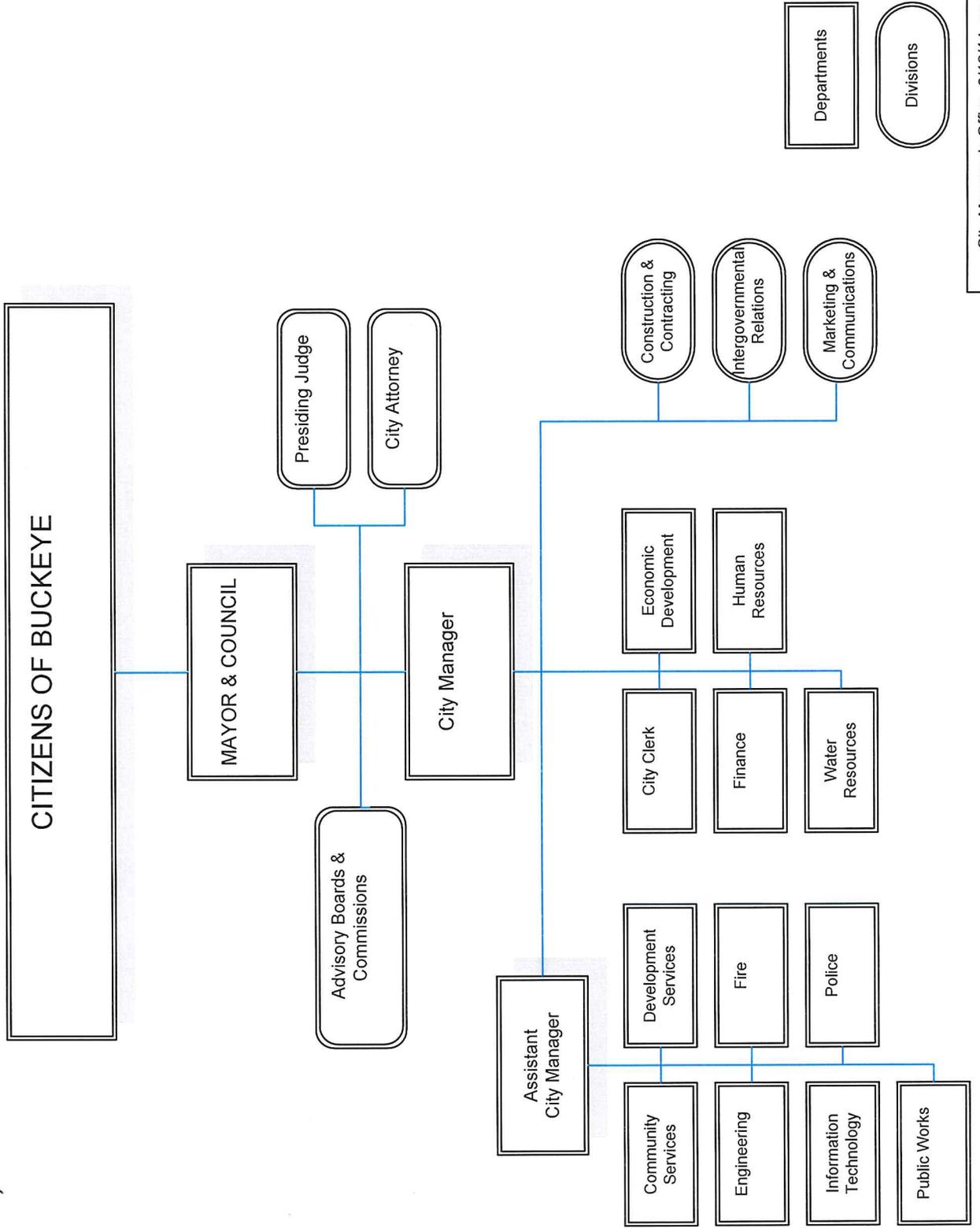
Mayor Jackie A. Meck  
Vice-Mayor Eric Orsborn  
Councilmember Brian McAchran  
Councilmember Craig Heustis  
Councilmember Michelle Hess  
Councilmember Ray Strauss  
Councilmember Robert Garza

**Senior Management**

City Manager Stephan S. Cleveland  
Assistant City Manager Roger Klingler  
City Attorney Gust Rosenfeld P.L.C.  
City Clerk Lucinda Aja  
City Engineer Scott Zipprich  
City Magistrate Maria Brewer  
Community Services Director Cheryl Sedig  
Construction & Contracting Manager Chris Williams  
Development Services Director George Flores  
Economic Development Director Len Becker  
Finance Director Larry D. Price  
Fire Chief Bob Costello  
Human Resources Director Nancy Love  
Information Technology Director Greg Platacz  
Intergovernmental Relations Manager George Diaz  
Marketing & Communications Manager Jennifer Rogers  
Police Chief Larry Hall  
Public Works Director Scott W. Lowe  
Water Resources Director Dave Nigh



City of Buckeye Organizational Chart  
June, 2015



**MODIFIED FY 2015-2016 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**

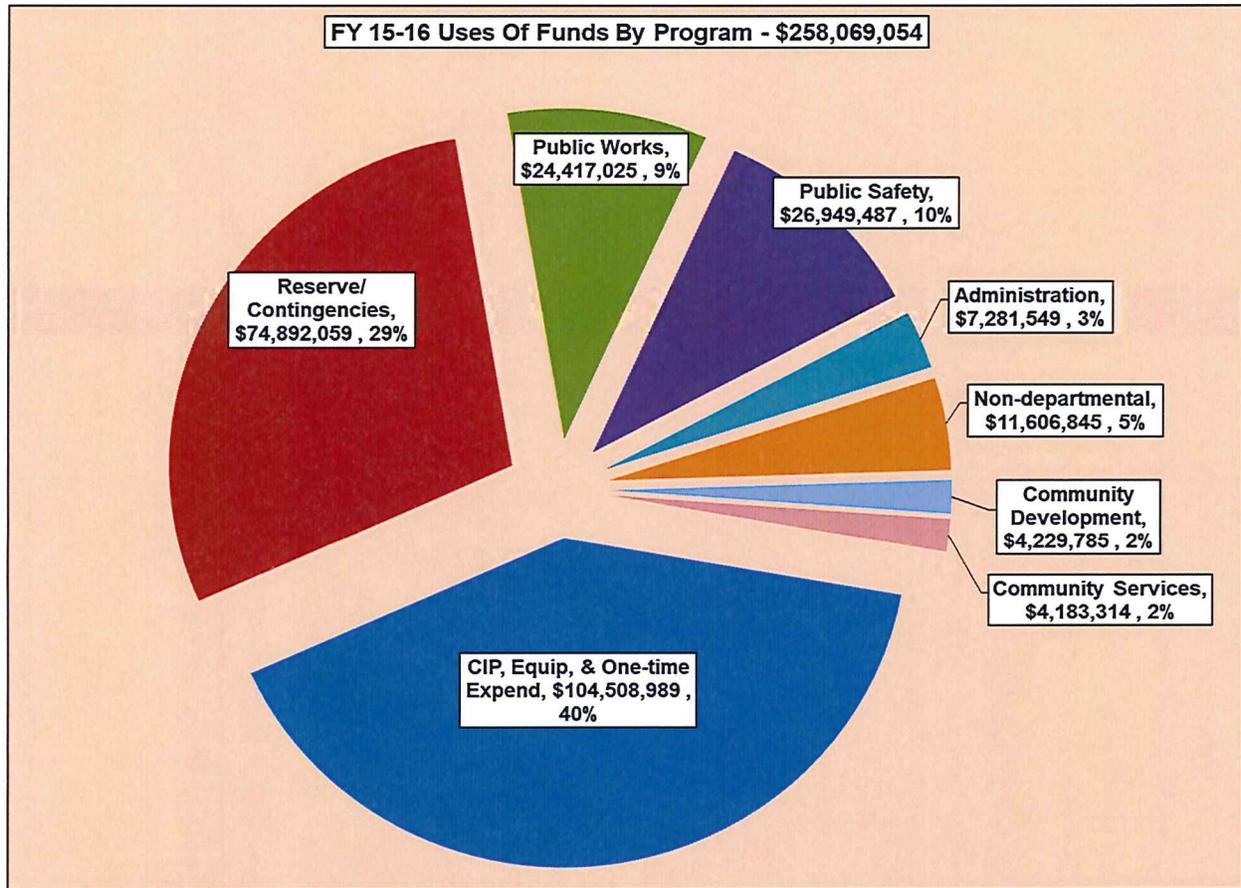
All existing neighborhoods and other areas are adequately and efficiently served with well- maintained infrastructure. Infrastructure for new development is efficiently and effectively integrated into existing infrastructure and new infrastructure costs are funded with revenues generated by the new development.

**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

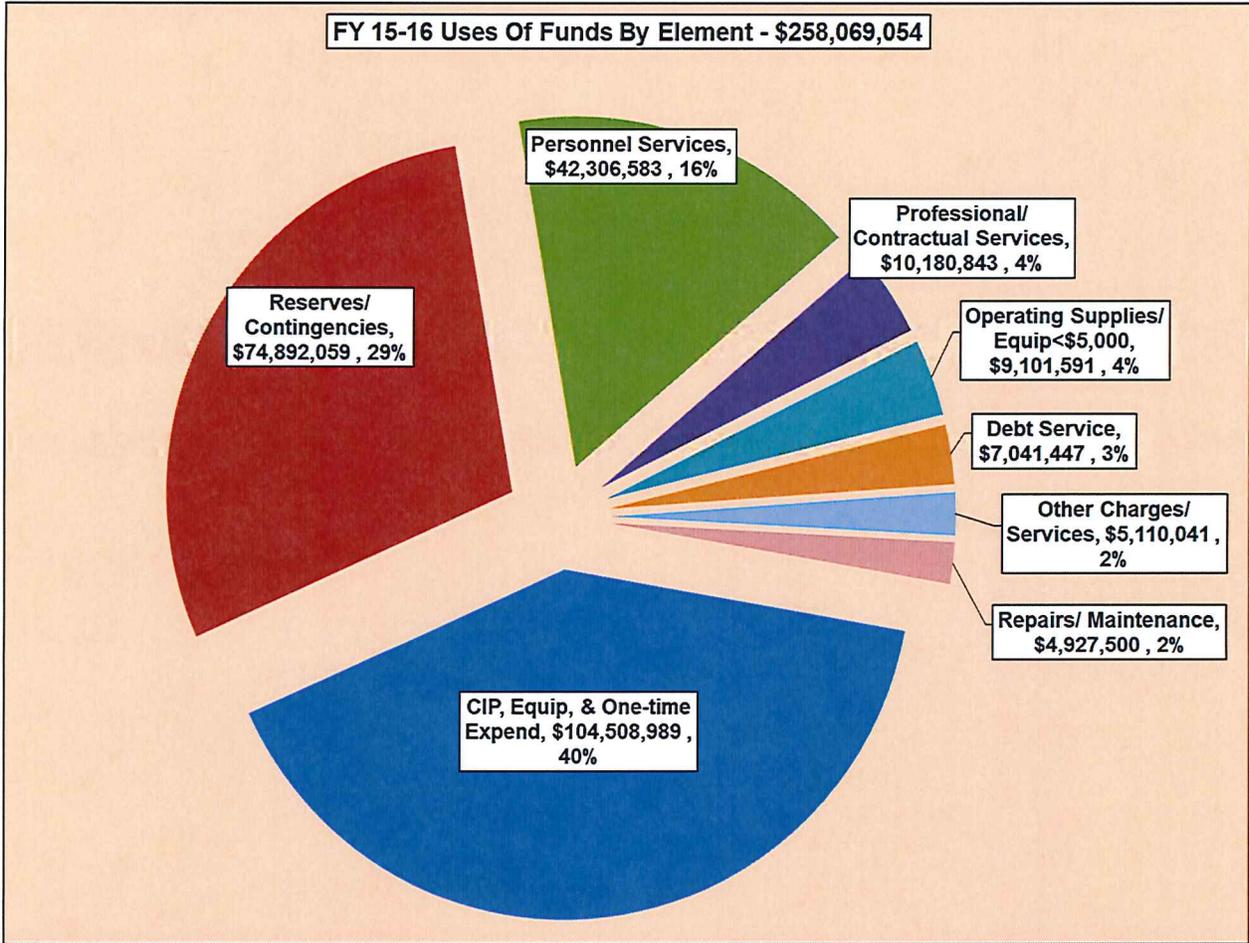
The budget for FY 15-16 is \$258,069,054 including transfers. Of this total, Administration is supported by \$7,281,549 or 3%. Community Services is supported by \$4,183,314 or 2%. Public Safety is supported by \$26,949,487 or 10%. The Reserves/Contingencies represent 29% or \$74,892,059. Community Development is supported by \$4,229,785 or 2%. Public Works are supported by \$24,417,025 or 9%. The Non-departmental is supported by \$11,606,845 or 5%, and the CIP/Capital is supported by \$104,508,989 or 41%.



CIP, Equip, & One-time Expend	\$104,508,989	40.50%
Reserve/ Contingencies	\$74,792,059	28.98%
Public Works	\$24,417,025	9.46%
Public Safety	\$27,049,487	10.48%
Administration	\$7,281,549	2.82%
Non-departmental	\$11,606,845	4.50%
Community Development	\$4,229,785	1.64%
Community Services	\$4,183,314	1.62%
<b>Total Program Expenditures</b>	<b>\$258,069,054</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 15-16**

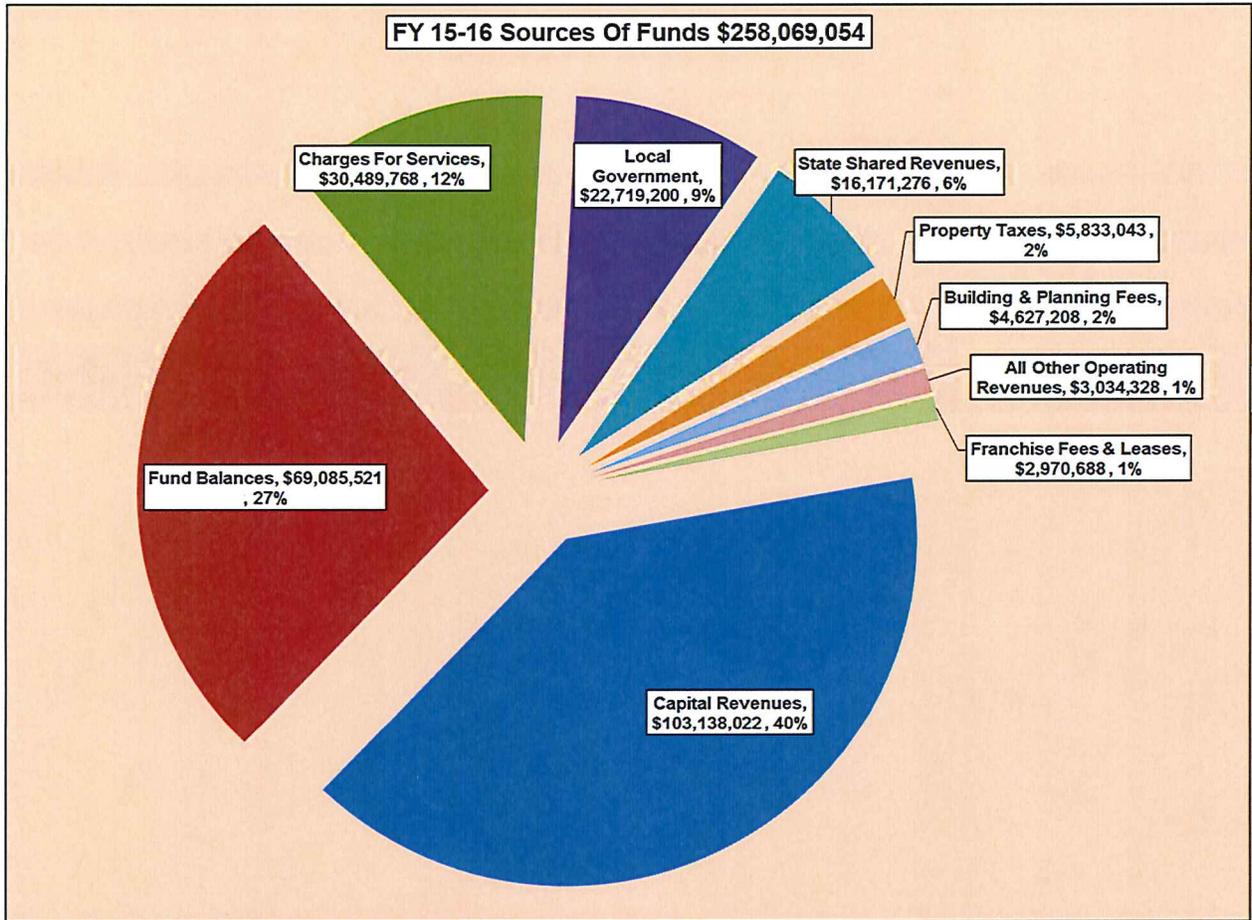
The total budget measured by its element expenditures are: personnel services \$42,306,583 or 16%, professional/contractual services \$10,180,843 or 4%, repairs/ maintenance \$4,927,500 or 2%, reserves \$74,892,059 or 29%, debt service \$7,041,447 or 3%, CIP/Capital \$104,508,989 or 40%, operating supplies/equip \$9,101,591 or 4%, other charges/services \$5,110,041 or 2%.



CIP, Equip, & One-time Expend	\$104,508,989	40.50%
Reserves/ Contingencies	\$74,892,059	29.02%
Personnel Services	\$42,306,583	16.39%
Professional/ Contractual Services	\$10,180,843	3.95%
Operating Supplies/ Equip<\$5,000	\$9,101,591	3.53%
Debt Service	\$7,041,447	2.73%
Other Charges/ Services	\$5,110,041	1.98%
Repairs/ Maintenance	\$4,927,500	1.91%
<b>Total Uses Of Funds By Element</b>	<b>\$258,069,054</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 15-16**

The funding sources for the FY 15-16 budget are \$258,069,054. Of this total, \$69,085,521 or 27% are estimated beginning fund balances. Total revenues are projected to be \$188,983,533 or 73% of the total sources.



Capital Revenues	\$103,138,022	39.97%
Fund Balances	\$69,085,521	26.77%
Charges For Services	\$30,489,768	11.81%
Local Government	\$22,719,200	8.80%
State Shared Revenues	\$16,171,276	6.27%
Property Taxes	\$5,833,043	2.26%
Building & Planning Fees	\$4,627,208	1.79%
All Other Operating Revenues	\$3,034,328	1.18%
Franchise Fees & Leases	\$2,970,688	1.15%
<b>Total Sources Of Funds</b>	<b>\$258,069,054</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 15-16**

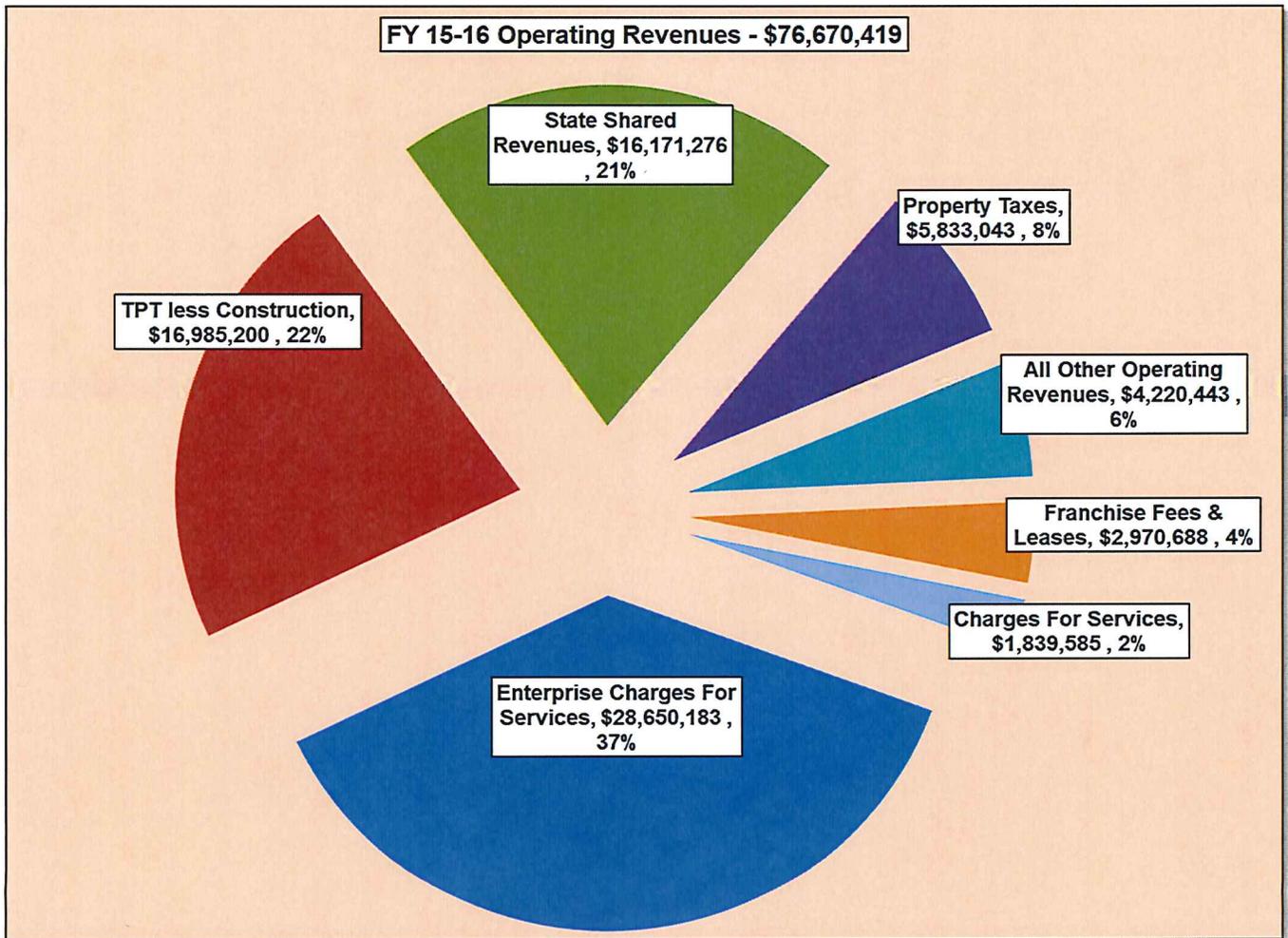
The City's FY 15-16 budget separated into its operating and capital components is shown in the table below.

<b>Sources and Uses Summary</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>65,089,847</b>	<b>76,670,419</b>	<b>11,580,572</b>	<b>17.79%</b>
Personnel Services	39,844,965	42,306,583	2,461,618	6.18%
Professional/ Contractual Services	10,711,928	10,180,843	(531,085)	-4.96%
Repairs/ Maintenance	3,218,875	4,927,500	1,708,625	53.08%
Operating Supplies/ Equip<\$5,000	9,393,433	9,101,591	(291,842)	-3.11%
Professional Development	554,154	579,116	24,962	4.50%
Debt Service	4,269,001	7,041,447	2,772,446	64.94%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	4,789,564	4,315,725	(473,839)	-9.89%
<b>Operating Expenditures</b>	<b>72,997,120</b>	<b>78,668,005</b>	<b>5,670,885</b>	<b>7.77%</b>
<b>Net From Operations</b>	<b>(7,907,273)</b>	<b>(1,997,587)</b>	<b>5,909,686</b>	<b>-74.74%</b>
Beginning Fund Balance	69,658,739	69,085,521	(573,218)	-0.82%
Local Sales Tax-Construction	3,400,000	4,873,000	1,473,000	43.32%
Building Permit Fees	4,008,200	4,302,093	293,893	7.33%
Public Safety Support Festival	200,000	-	(200,000)	-100.0%
All Other Capital Revenues	42,693,234	103,138,022	60,444,788	141.58%
<b>Capital Sources</b>	<b>119,960,173</b>	<b>181,398,636</b>	<b>61,438,463</b>	<b>51.22%</b>
CIP, Equip, & One-time Expend	53,036,004	104,508,989	51,472,985	97.05%
Reserves/Contingencies	59,016,898	74,892,059	15,875,161	26.90%
<b>Capital Expenditures</b>	<b>112,052,902</b>	<b>179,401,048</b>	<b>67,348,146</b>	<b>60.10%</b>
<b>Net From Capital</b>	<b>7,907,271</b>	<b>1,997,587</b>	<b>(5,909,683)</b>	<b>-74.74%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0</b>		
Total Revenues	115,391,281	188,983,534	73,592,253	63.78%
Total Expenditures	185,050,022	258,069,053	73,019,031	39.46%

**CITY OF BUCKEYE BUDGET FOR FY 15-16**

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

Charges For Services	\$30,489,768	39.77%
Local Government	\$17,846,200	23.28%
State Shared Revenues	\$16,171,276	21.09%
Property Taxes	\$5,833,043	7.61%
All Other Operating Revenues	\$3,034,328	3.96%
Franchise Fees & Leases	\$2,970,688	3.87%
Building & Planning Fees	\$325,115	0.42%
<b>Operating Revenues</b>	<b>\$76,670,419</b>	<b>100.00%</b>



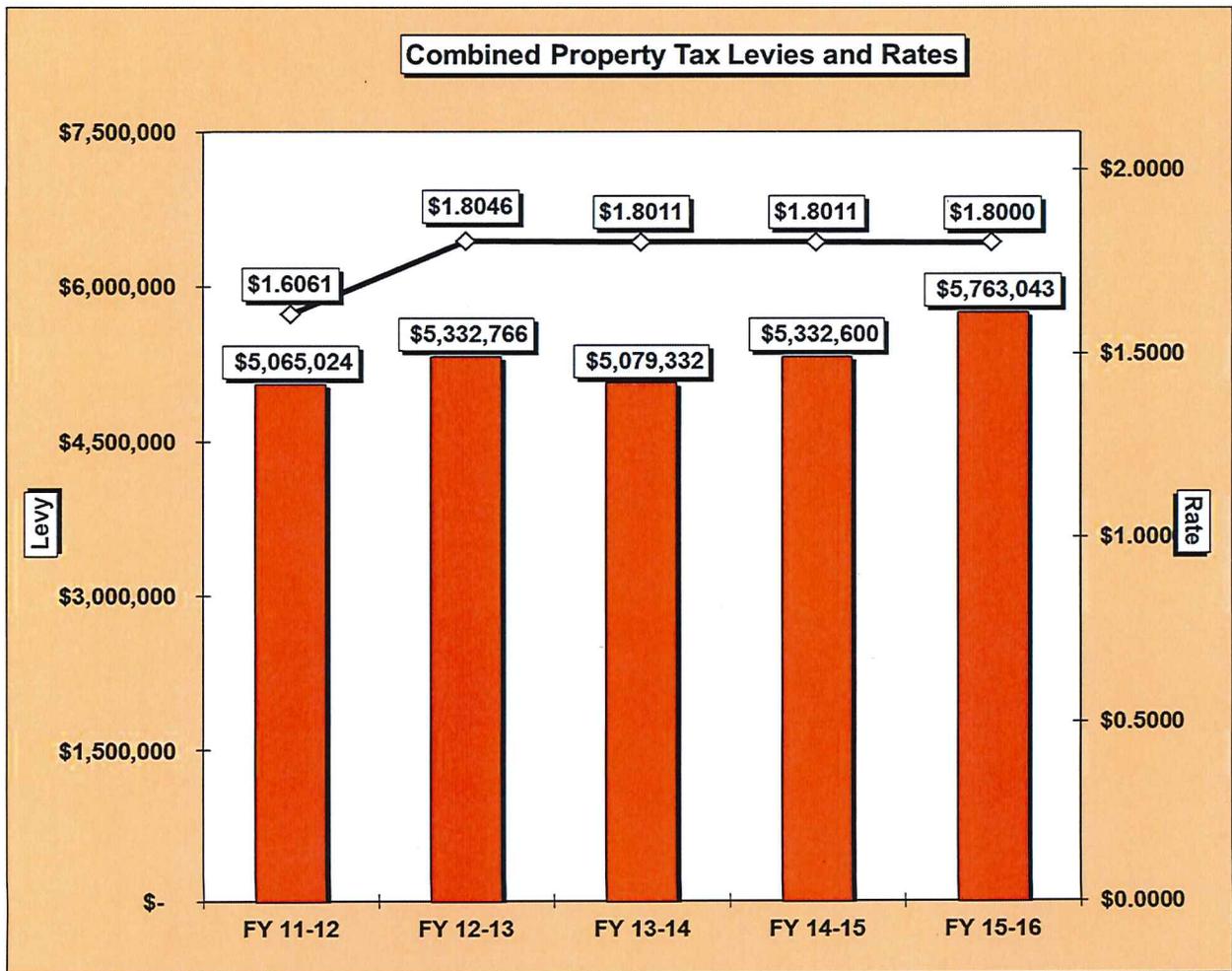
**CITY OF BUCKEYE BUDGET FOR FY 15-16**

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 \$5,833,043 is dedicated for fire and police expenditures. The City does not have a secondary property tax levy. The rate is assessed per \$100 of taxable assessed value.

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

Year	Levy	Rate
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
FY 15-16	\$5,763,043	\$1.8000

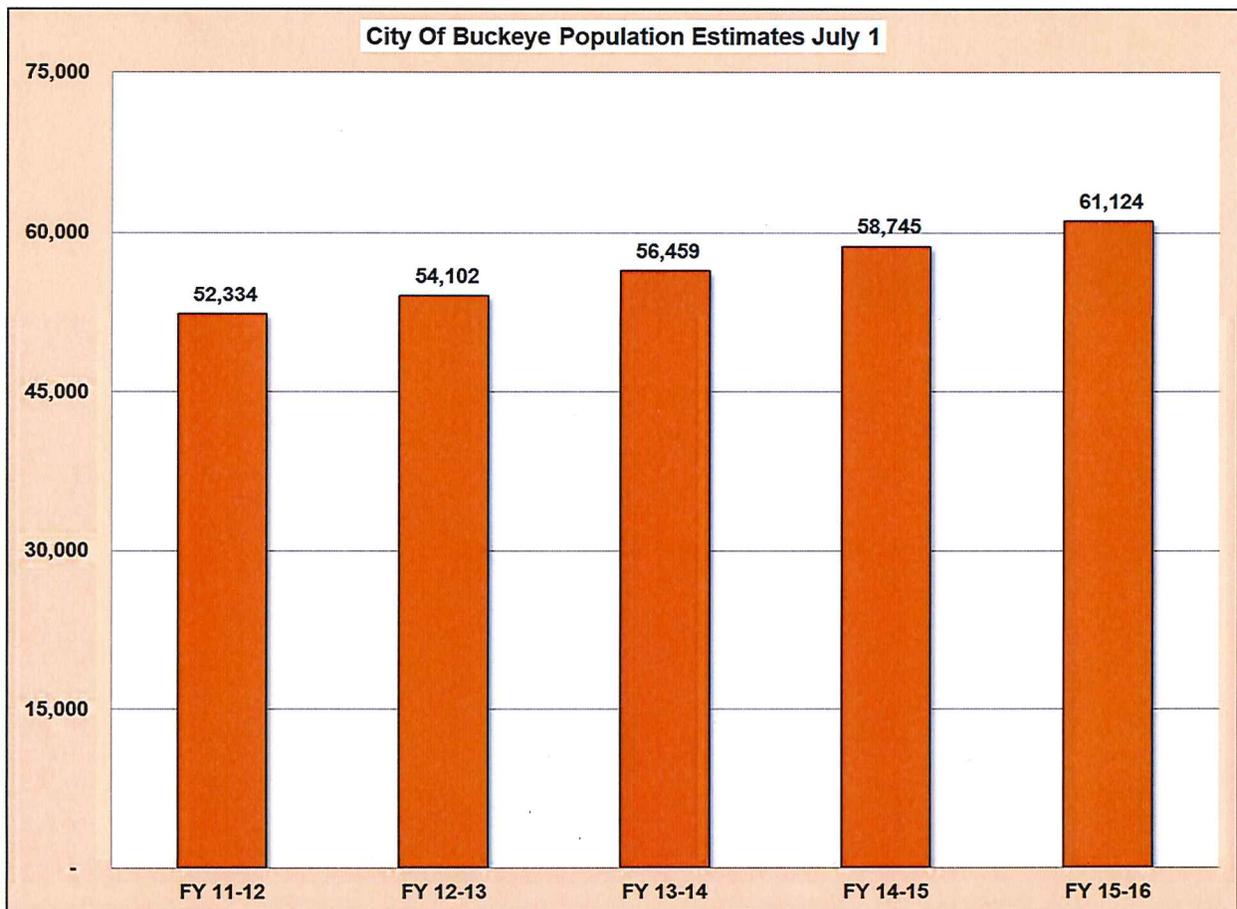


## CITY OF BUCKEYE BUDGET FOR FY 15-16

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 11-12.

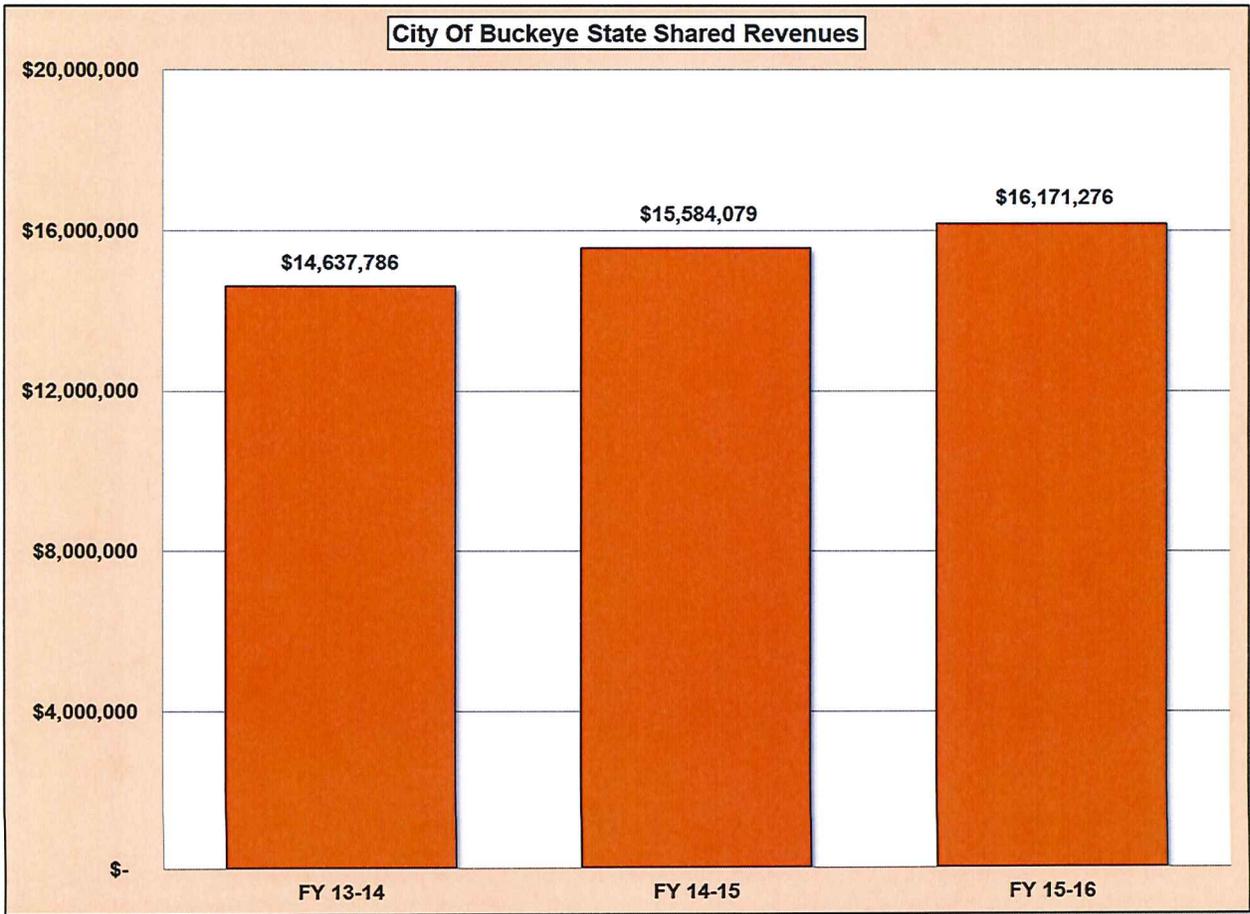
The population estimates shown below are as of July 1, each fiscal year.



**CITY OF BUCKEYE BUDGET FOR FY 15-16**

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.

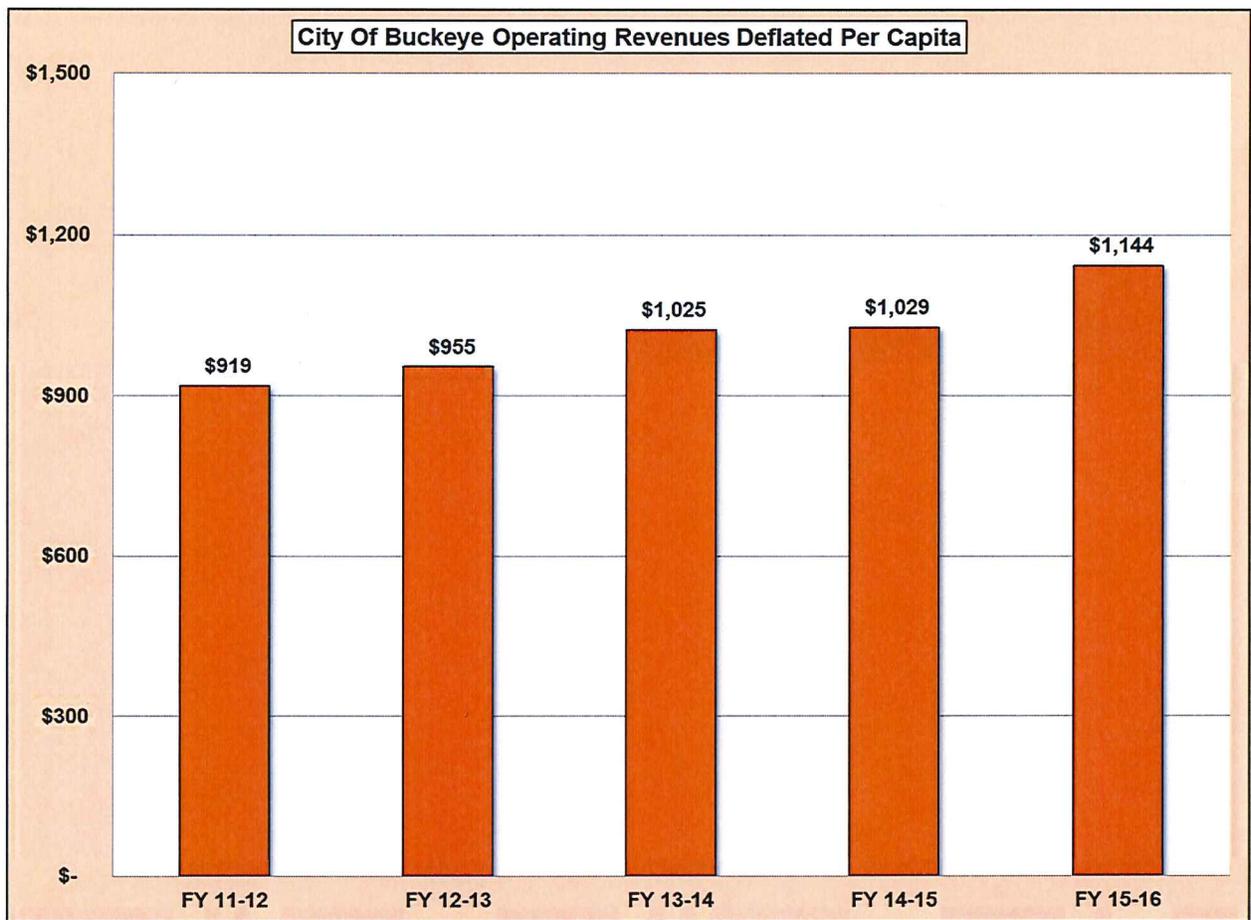
<b>State Shared Revenues</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>
Auto Lieu taxes	\$ 1,695,852	\$ 1,798,930	2,010,783
State Gas Taxes	\$ 2,869,885	\$ 3,029,583	4,860,342
State Sales Taxes	\$ 4,396,072	\$ 4,597,073	6,125,464
State Income Taxes	\$ 5,675,977	\$ 6,158,493	3,174,687
<b>Total State Shared Revenues</b>	<b>\$14,637,786</b>	<b>\$15,584,079</b>	<b>\$16,171,276</b>



## CITY OF BUCKEYE BUDGET FOR FY 15-16

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.

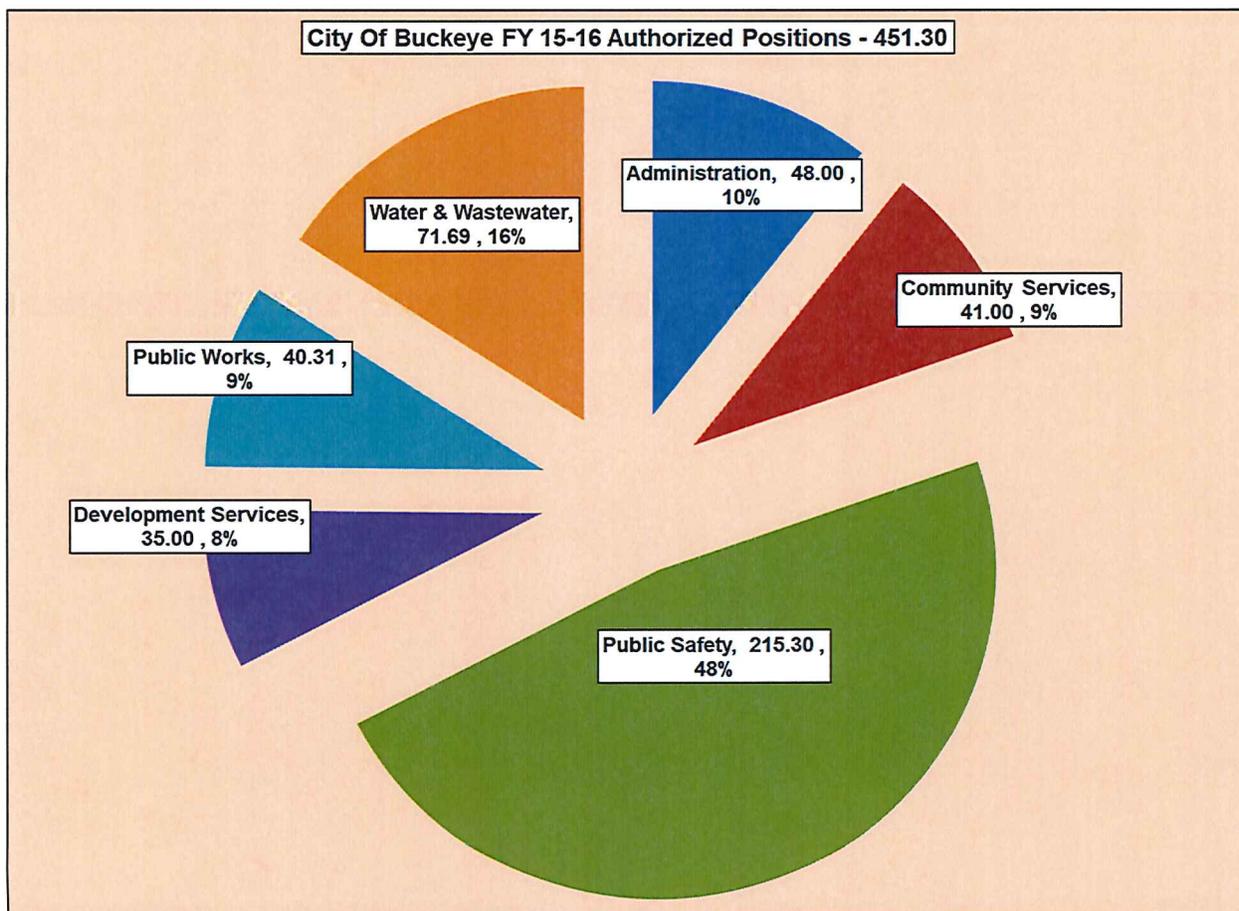
The net constant dollar revenue per capita (revenue/deflated/capita) has increased 24% since FY 11-12. Population has increased 17% during the same period of time. Operating revenues per capita are expected to increase to \$1,144 per capita in FY 15-16.



**CITY OF BUCKEYE BUDGET FOR FY 15-16**

Current staffing levels are increasing from 437.30 positions in FY 14-15 to 451.30 positions in FY 15-16; an increase of 14 new positions. Twelve (12) of the new authorized positions are part of the Global Water Company acquisition.

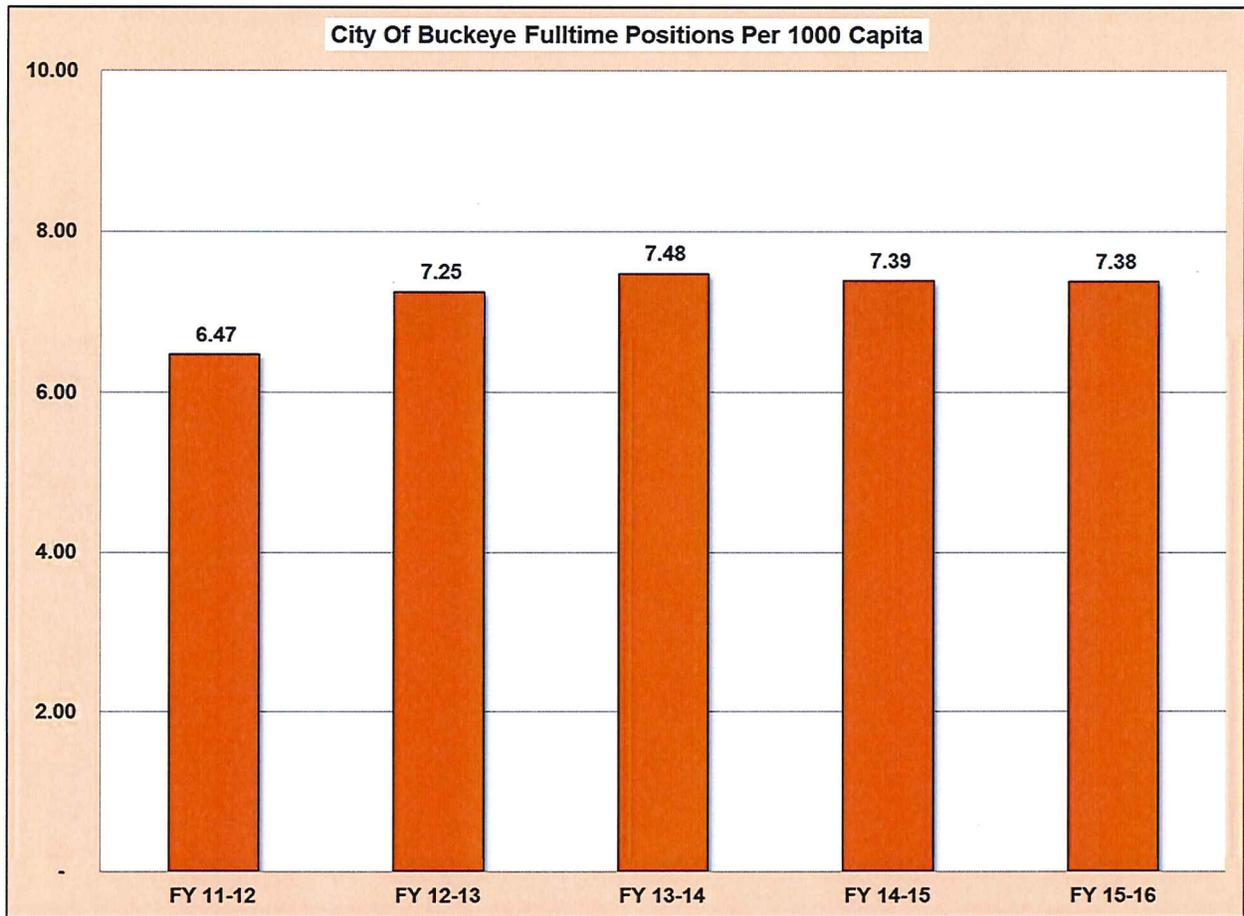
Program	FY 13-14	FY 14-15	FY 15-16
Administration	45.00	47.00	48.00
Community Services	34.00	41.00	41.00
Public Safety	214.30	215.30	215.30
Development Services	37.00	36.00	35.00
Public Works	36.98	38.31	40.31
Water & Wastewater	55.02	59.69	71.69
<b>Total Authorized Positions</b>	<b>422.30</b>	<b>437.30</b>	<b>451.30</b>



## CITY OF BUCKEYE BUDGET FOR FY 15-16

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.

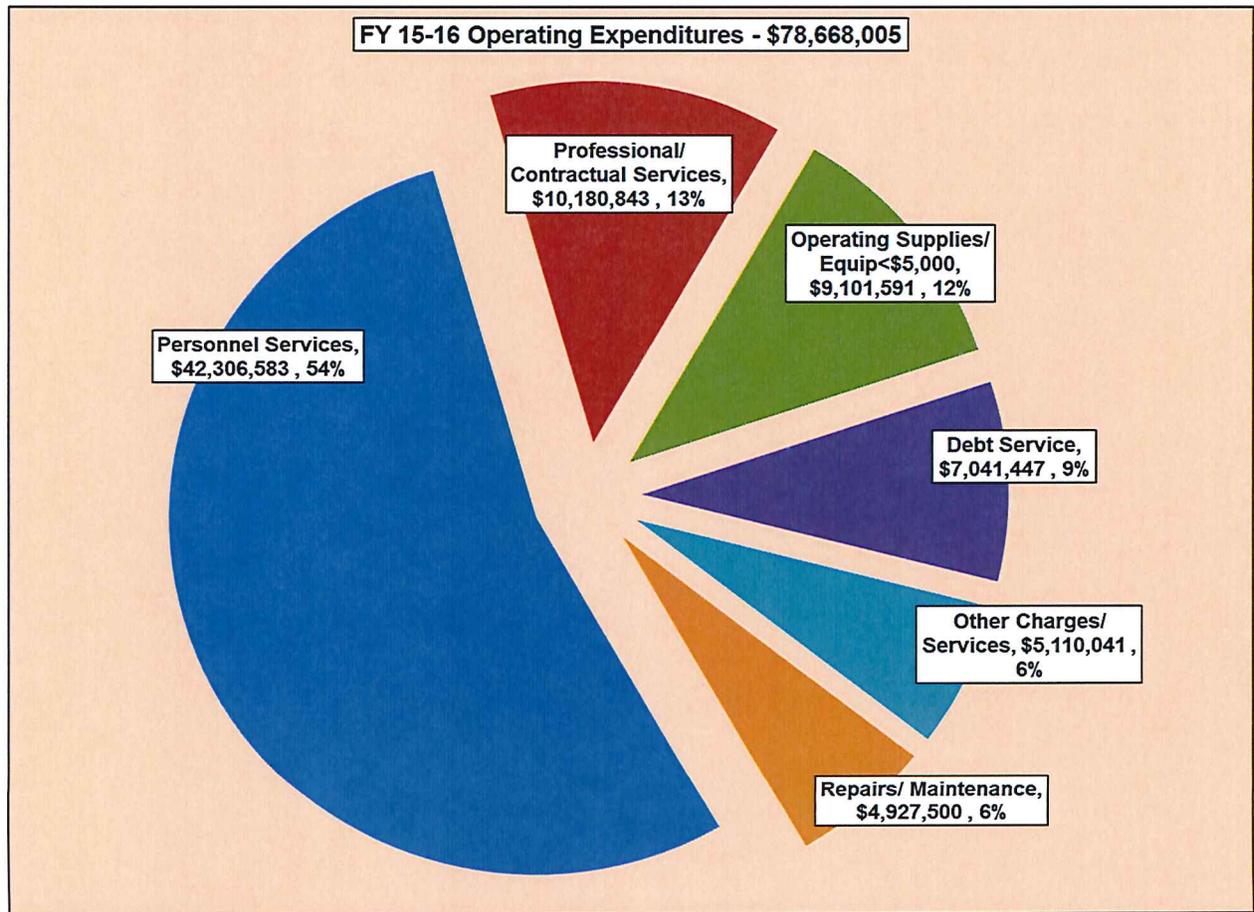
The position ratio per 1,000 citizens is 7.38, and is slightly decreasing from the prior year FY 14-15. Since FY 10-11, population has increased 16% (from 52,334 to 61,124) and positions have increased 33% (from 338.80 to 451.30). Positions per 1000 capita ratios are shown in the chart below.



**CITY OF BUCKEYE BUDGET FOR FY 15-16**

The City’s operating expenditures are in the table below totaling \$78,668,005 for FY 15-16. Personnel services are the largest component of the City’s operating expenditures totaling \$42.3 million dollars, or 54% of total operating expenditures.

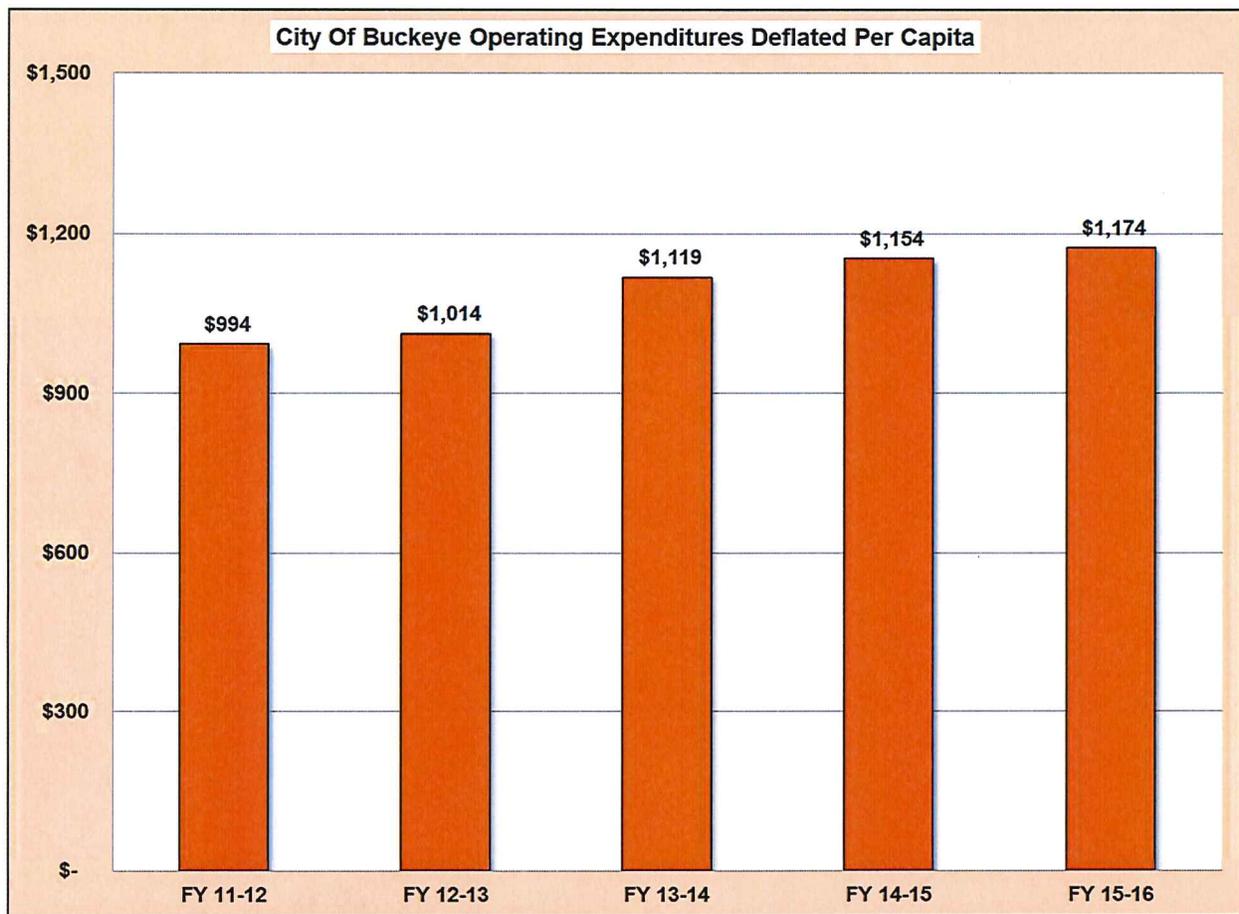
	Budget	Budget	\$	%
Operating Expenditures	FY 14-15	FY 15-16	Change	Change
Personnel Services	39,844,965	42,306,583	2,461,618	6.18%
Professional/ Contractual Services	10,711,928	10,180,843	(531,085)	-4.96%
Repairs/ Maintenance	3,218,875	4,927,500	1,708,625	53.08%
Operating Supplies/ Equip<\$5,000	9,393,433	9,101,591	(291,842)	-3.11%
Professional Development	554,154	579,116	24,962	4.50%
Debt Service	4,269,001	7,041,447	2,772,446	64.94%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	4,789,564	4,315,725	(473,839)	-9.89%
<b>Operating Expenditures</b>	<b>72,997,120</b>	<b>78,668,005</b>	<b>5,670,885</b>	<b>7.77%</b>



## CITY OF BUCKEYE BUDGET FOR FY 15-16

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 18% over the five year measurement period, and are expected to increase 2% in FY 15-16 over the prior year. Operating expenditures per capita are estimated to be \$1,174 in FY 15-16.



**CITY OF BUCKEYE BUDGET FOR FY 15-16**

The total CIP/One-time Expenditure Program for FY 15-16 is \$104,508,989.

<b>Department/Fund</b>	<b>FY 15-16</b>
Administrative General Government	2,690,000
Mayor & Council	15,000
Finance	15,000
Human Resources	15,000
Police Grants	1,865,000
Fire	764,500
Recreation	22,000
Parks	8,000
Contracting & Construction	65,000
Fleet	20,000
Community Development	350,000
Economic Development	6,000
Engineering	750,000
Information Technology	46,000
Clerk	50,000
MAG/ADOT Projects	200,500
CDBG Projects	758,298
Airport	100,000
Solid Waste	60,000
Sewer	9,961,885
Water	67,556,672
Streets (HURF)	263,130
Police Grants	494,088
Senior Center	53,083
Fire Grants	1,524,996
Park Grants	100,000
Rodeo Grounds	215,640
Park Impact Fees	2,499,739
Vehicle Replacement Reserve	930,000
Economic Development Fund	793,400
Roadway Construction	1,600,000
CIP Facilities	200,000
CIP Parks & Library	2,701,738
CIP Road Projects	158,190
Transit Projects	111,000
Automation & Technology	1,560,000
Technology Life Cycle - Repl Equip	600,000
Gila River Grant Matching	400,000
CIP Fire	4,976,120
Roosevelt Imp Dist	9,010
<b>Total CIP, Equip, &amp; One-time Expenditures</b>	<b>104,508,989</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 15-16	Percent Of Total
Capital Revenues	\$103,138,022	39.97%
Fund Balances	\$69,085,521	26.77%
Charges For Services	\$31,350,768	12.15%
Local Transaction Privilege Taxes (TPT)	\$21,858,200	8.47%
State Shared Revenues	\$16,171,276	6.27%
Property Taxes	\$5,833,043	2.26%
Building & Planning Fees	\$4,627,208	1.79%
All Other Operating Revenues	\$3,034,328	1.18%
Franchise Fees & Leases	\$2,970,688	1.15%
<b>Total Sources Of Funds</b>	<b>\$258,069,054</b>	<b>100.00%</b>

## Uses of Funds

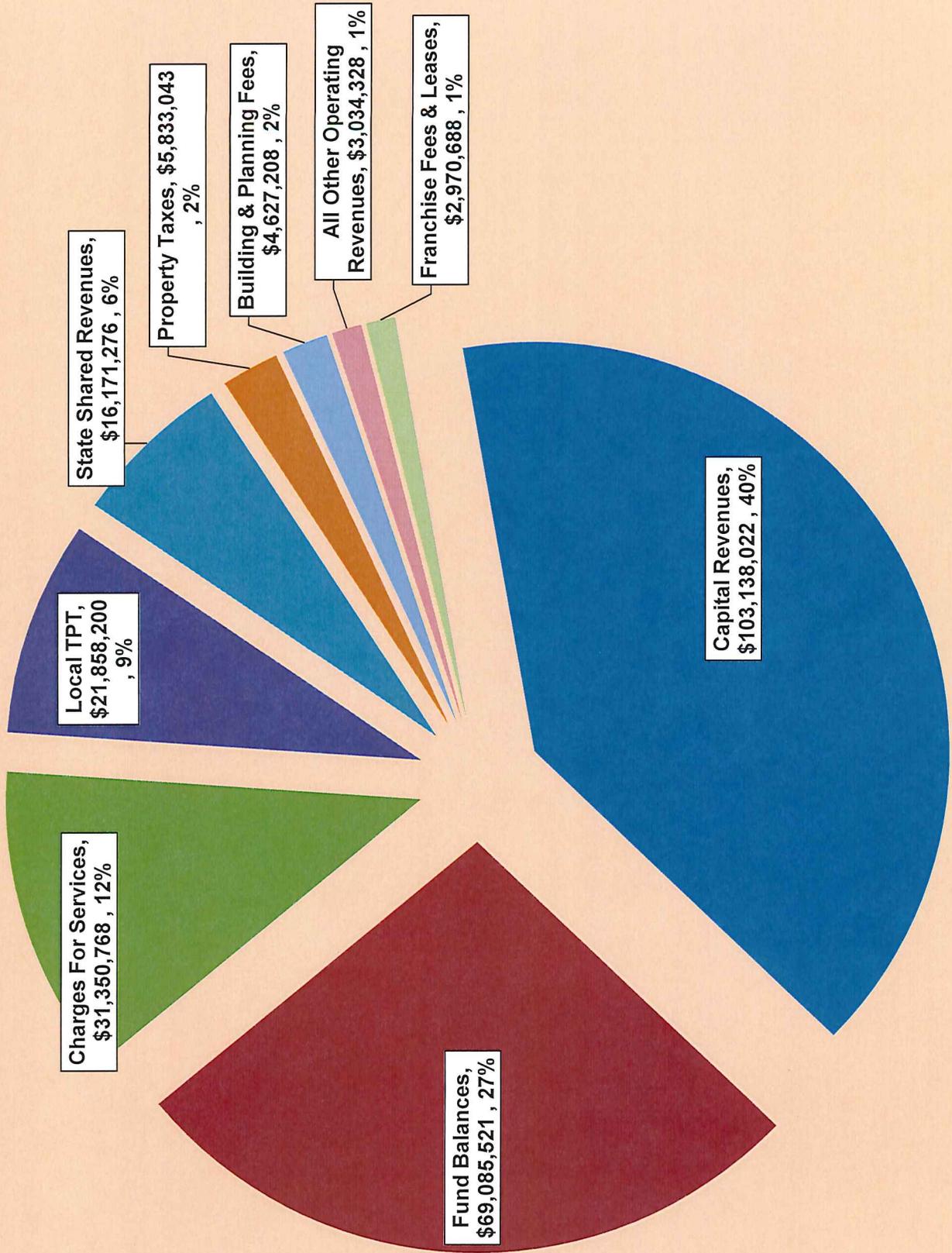
### Programs

CIP, Equip, & One-time Expenditures	\$104,508,989	40.50%
Reserve/ Contingencies	\$74,792,059	28.98%
Public Works	\$24,417,025	9.46%
Public Safety	\$27,049,487	10.48%
Administration	\$7,281,549	2.82%
Non-departmental	\$11,606,845	4.50%
Community Development	\$4,229,785	1.64%
Community Services	\$4,183,314	1.62%
<b>Total Uses of Funds by Program</b>	<b>\$258,069,054</b>	<b>100.00%</b>

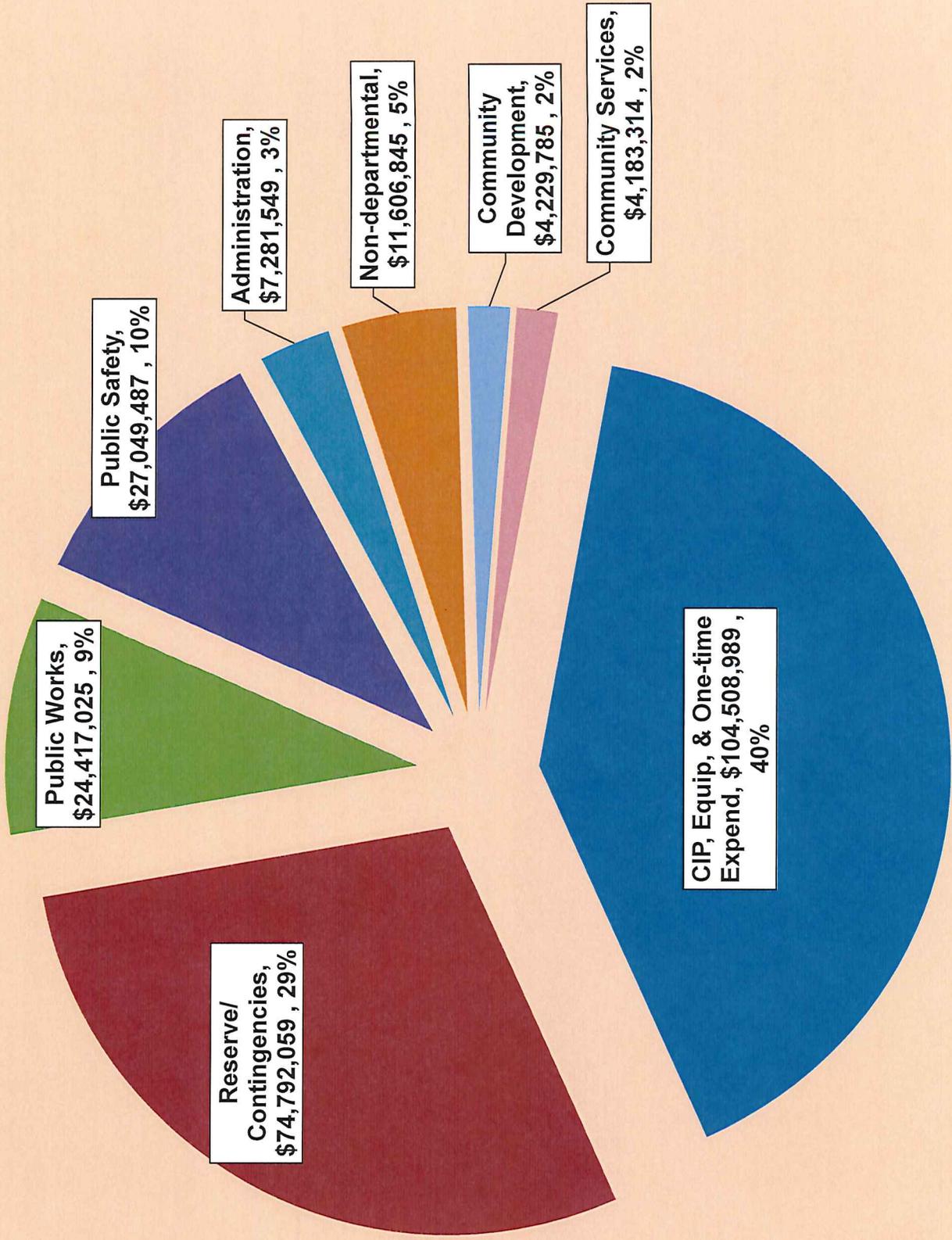
### Elements

CIP, Equip, & One-time Expenditures	\$104,508,989	40.50%
Reserves/ Contingencies	\$74,792,059	28.98%
Personnel Services	\$42,306,583	16.39%
Professional/ Contractual Services	\$10,280,843	3.98%
Operating Supplies/ Equip<\$5,000	\$9,101,591	3.53%
Debt Service	\$7,041,447	2.73%
Other Charges/ Services	\$5,110,041	1.98%
Repairs/ Maintenance	\$4,927,500	1.91%
<b>Total Uses of Funds by Element</b>	<b>\$258,069,054</b>	<b>100.00%</b>

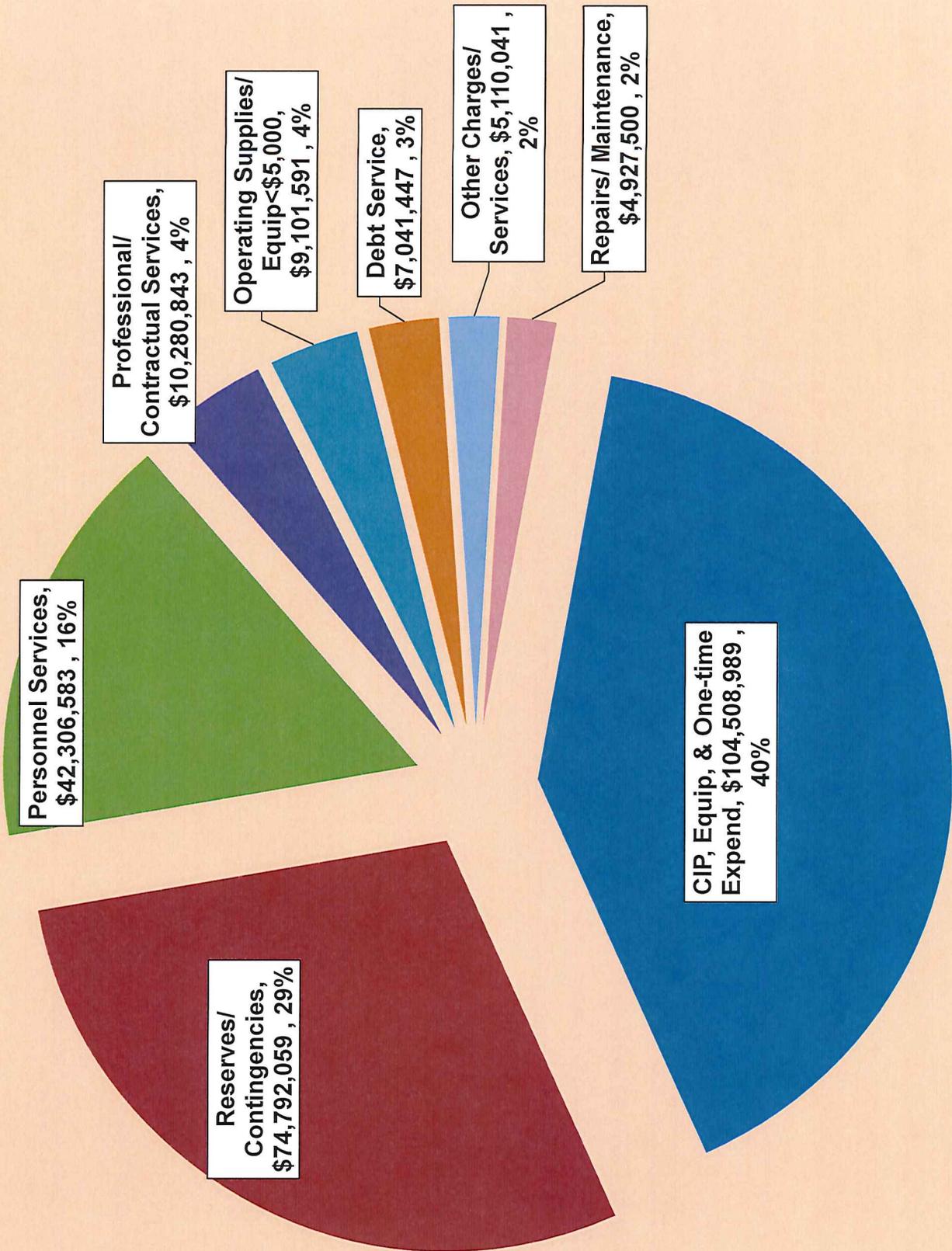
**FY 15-16 Sources Of Funds \$258,069,054**



**FY 15-16 Uses Of Funds By Program - \$258,069,054**



**FY 15-16 Uses Of Funds By Element - \$258,069,054**



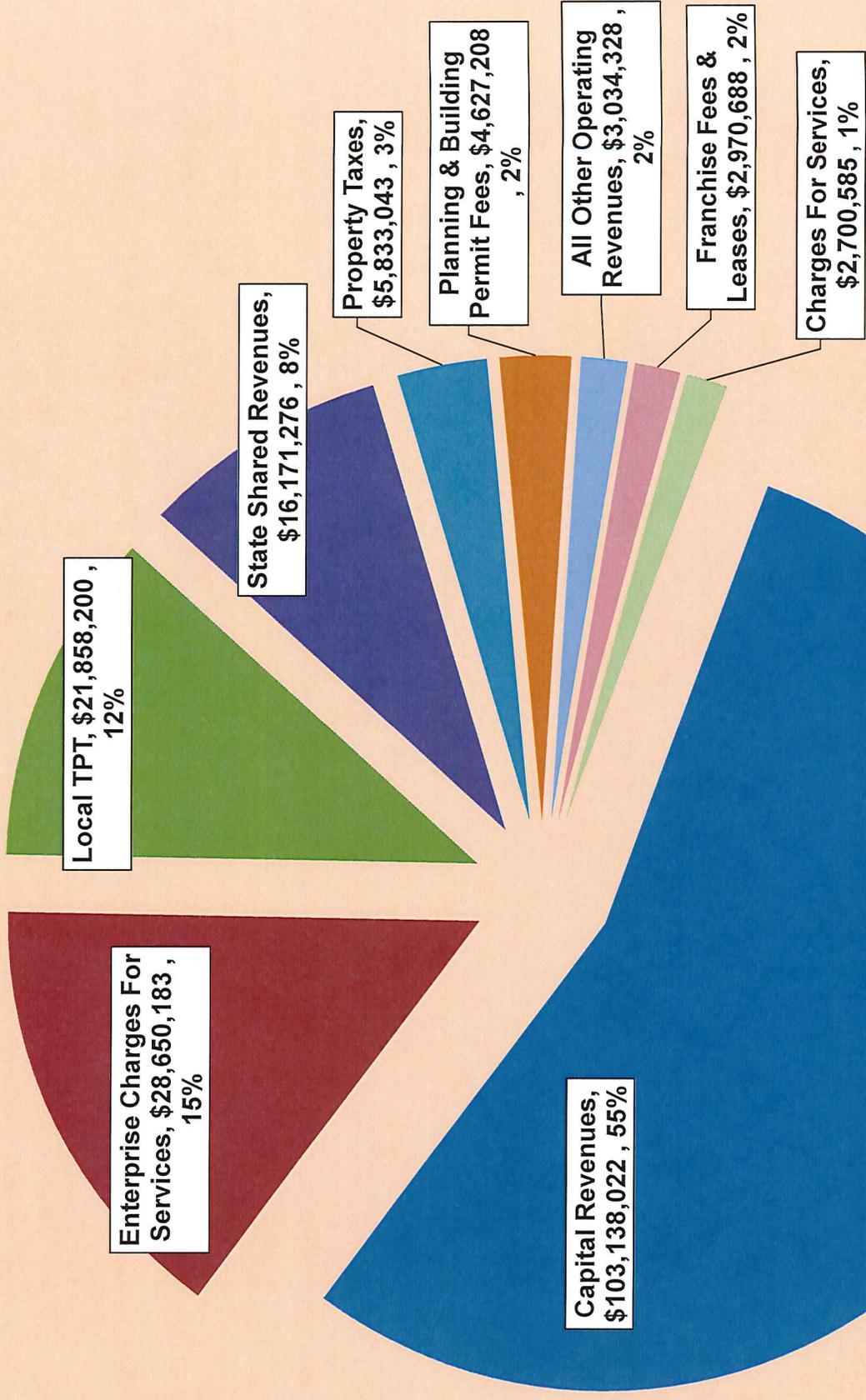
**City Of Buckeye**  
**Schedule Of Sources & Uses**  
**For The Periods Indicated**

<b>Sources and Uses Summary</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>65,089,847</b>	<b>76,670,419</b>	<b>11,580,572</b>	<b>17.79%</b>
Personnel Services	39,844,965	42,306,583	2,461,618	6.18%
Professional/ Contractual Services	10,711,928	10,280,843	(431,085)	-4.02%
Repairs/ Maintenance	3,218,875	4,927,500	1,708,625	53.08%
Operating Supplies/ Equip<\$5,000	9,393,433	9,101,591	(291,842)	-3.11%
Professional Development	554,154	579,116	24,962	4.50%
Debt Service	4,269,001	7,041,447	2,772,446	64.94%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	4,789,564	4,315,725	(473,839)	-9.89%
<b>Operating Expenditures</b>	<b>72,997,120</b>	<b>78,768,005</b>	<b>5,770,885</b>	<b>7.91%</b>
<b>Net From Operations</b>	<b>(7,907,273)</b>	<b>(2,097,587)</b>	<b>5,809,686</b>	<b>-73.47%</b>
Beginning Fund Balance	69,658,739	69,085,521	(573,218)	-0.82%
Local Sales Tax-Construction	3,400,000	4,873,000	1,473,000	43.32%
Building Permit Fees	4,008,200	4,302,093	293,893	7.33%
Public Safety Support Festival	200,000	-	(200,000)	-100.0%
All Other Capital Revenues	42,693,234	103,138,022	60,444,788	141.58%
<b>Capital Sources</b>	<b>119,960,173</b>	<b>181,398,636</b>	<b>61,438,463</b>	<b>51.22%</b>
CIP, Equip, & One-time Expend	53,036,004	104,508,989	51,472,985	97.05%
Reserves/Contingencies	59,016,898	74,792,059	15,775,161	26.73%
<b>Capital Expenditures</b>	<b>112,052,902</b>	<b>179,301,048</b>	<b>67,248,146</b>	<b>60.01%</b>
<b>Net From Capital</b>	<b>7,907,271</b>	<b>2,097,587</b>	<b>(5,809,683)</b>	<b>-73.47%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0</b>		
Total Revenues	115,391,281	188,983,534	73,592,253	63.78%
Total Expenditures	185,050,022	258,069,053	73,019,031	39.46%

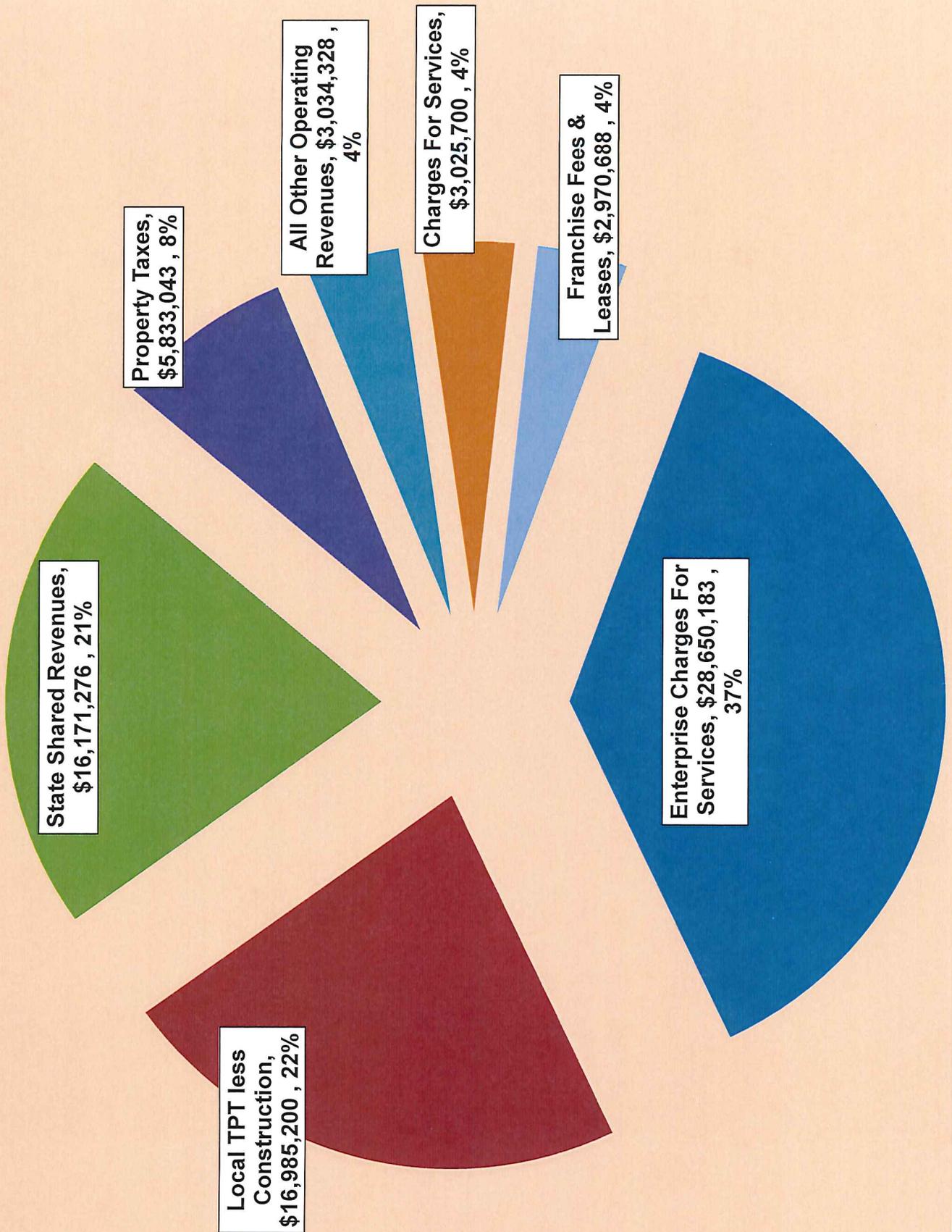
**City Of Buckeye  
Revenue Summary  
For FY 15-16**

<b>Revenues</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>\$ Change</b>	<b>% Change</b>
TPT less Construction	13,817,322	16,985,200	3,167,878	22.93%
Local Government	534,465	861,000	326,535	61.10%
State Shared Revenues	15,584,079	16,171,276	587,197	3.77%
Property Taxes	5,402,600	5,833,043	430,443	7.97%
Building & Planning Fees	407,460	325,115	(82,345)	-20.21%
Charges For Services	1,899,900	1,839,585	(60,315)	-3.17%
Enterprise Charges For Services	20,831,232	28,650,183	7,818,951	37.53%
Franchise Fees & Leases	2,987,100	2,970,688	(16,412)	-0.55%
Operating Interest Revenues	360,285	356,360	(3,925)	-1.09%
Grants/ Donations/ Sponsorships	594,323	453,509	(140,814)	-23.69%
All Other Operating Revenues	2,671,081	2,224,459	(446,622)	-16.72%
<b>Operating Revenues</b>	<b>65,089,847</b>	<b>76,670,418</b>	<b>11,580,571</b>	<b>17.79%</b>
TPT - Construction	3,400,000	4,873,000	1,473,000	43.32%
Building Permit Fees	4,008,200	4,302,093	293,893	7.33%
Public Safety Support Festival	200,000	-	(200,000)	-100.00%
<b>General Fund Non-recurring Revenues</b>	<b>7,608,200</b>	<b>9,175,093</b>	<b>1,566,893</b>	<b>20.59%</b>
<b>Capital Revenues</b>	<b>42,693,234</b>	<b>103,138,022</b>	<b>60,444,788</b>	<b>141.58%</b>
<b>Total Revenues</b>	<b>115,391,281</b>	<b>188,983,533</b>	<b>73,592,252</b>	<b>63.78%</b>

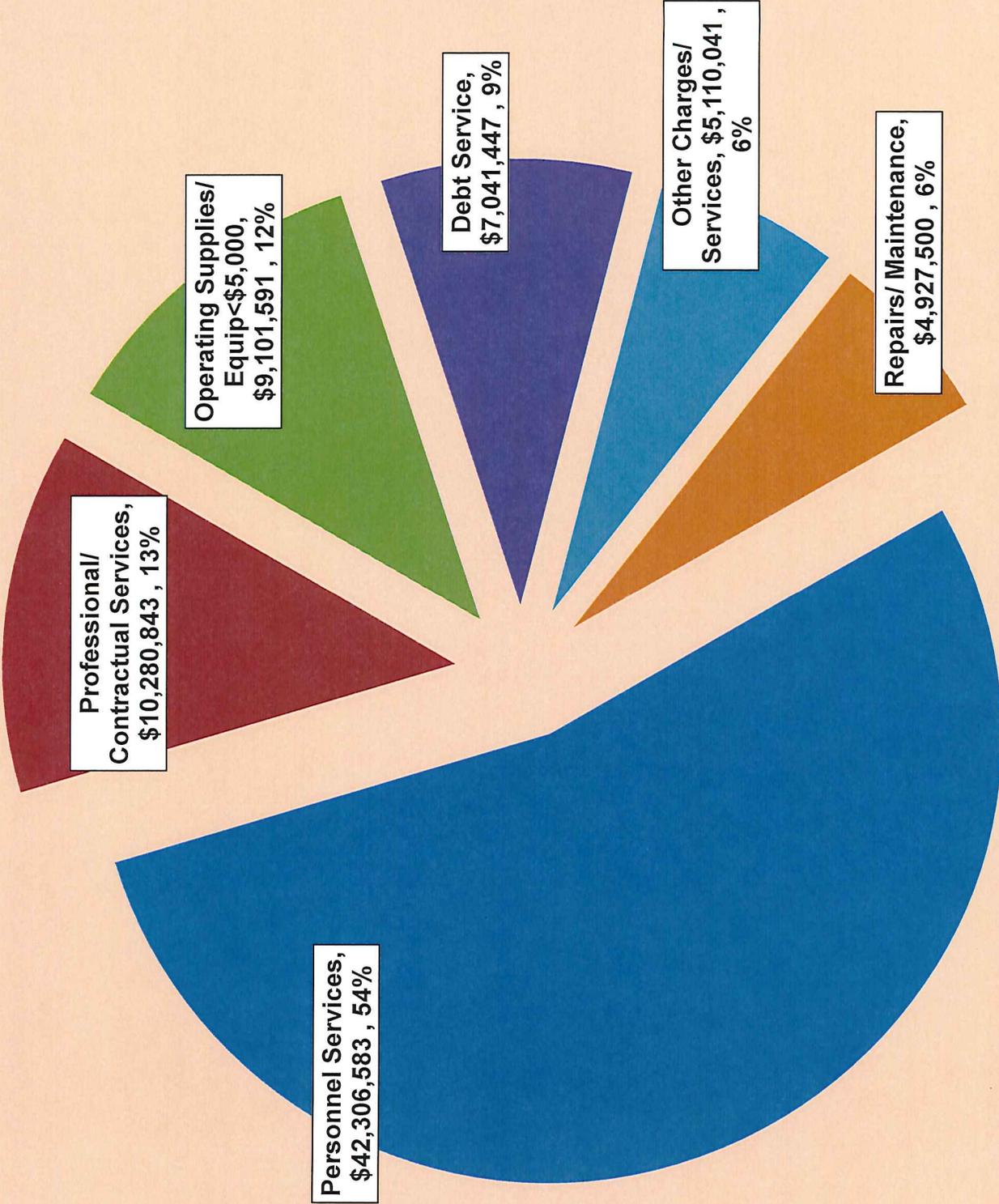
**FY 15-16 Revenues - \$188,983,533**



**FY 15-16 Operating Revenues - \$76,670,419**



**FY 15-16 Operating Expenditures - \$78,668,005**



City Of Buckeye  
Schedule Of Revenues  
For FY 15-16

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-040-4001	LOCAL SALES TAX - less Construction	13,141,378	13,817,322	14,884,391	16,925,200
080-040-4003	Transient Lodging Tax	-	-	-	60,000
	<b>TPT less Construction</b>	<b>13,141,378</b>	<b>13,817,322</b>	<b>14,884,391</b>	<b>16,985,200</b>
010-040-4002	TPT RECOVERIES	15,182	75,200	146,436	150,000
010-040-4011	MAGISTRATE COURT FINES	377,755	307,000	495,028	500,000
010-040-4012	NUISANCE ALARM ORD FINES	11,194	-	40,000	40,000
010-040-4030	OCCUPATIONAL LICENSES	139,336	145,000	132,313	145,000
010-040-4031	LIQUOR LICENSE	13,900	2,100	14,506	15,000
010-040-4032	LICENSE APPLIC/REINSTATE FEE	11,080	5,165	10,904	11,000
	<b>Local Government</b>	<b>568,447</b>	<b>534,465</b>	<b>839,188</b>	<b>861,000</b>
010-041-4051	AUTO LIEU TAX	1,813,356	1,798,930	1,844,750	2,010,783
010-041-4052	STATE SHARED SALES TAX	4,428,388	4,597,073	4,598,000	4,860,342
010-041-4053	URBAN REVENUE SHARING	5,670,776	6,158,493	6,158,500	6,125,464
070-041-4056	STATE MOTOR VEHICLE FUEL TAX	2,870,909	3,029,583	3,030,000	3,174,687
074-048-4453	LTAFII/SENIOR TRANSPORT	71,983	-	155,968	-
	<b>State Shared Revenues</b>	<b>14,855,413</b>	<b>15,584,079</b>	<b>15,787,218</b>	<b>16,171,276</b>
010-042-4101	PROPERTY TAX	4,938,213	5,332,600	5,332,600	5,763,043
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	75,602	38,000	(42,735)	38,000
010-042-4103	PROPERTY LEASE & EXCISE TAX	1,628	-	1,628	-
010-042-4109	IN LIEU TAX - SRP	32,860	32,000	28,218	32,000
	<b>Property Taxes</b>	<b>5,048,304</b>	<b>5,402,600</b>	<b>5,319,711</b>	<b>5,833,043</b>
010-043-4122	LEGAL REVIEW REIMBURSEMENT	25,724	13,860	6,804	6,400
010-043-4123	DEVELOPMENT USER FEES REIMB	24,053	42,200	-	-
010-201-4100	ADMINISTRATIVE FEES	15,200	14,800	19,500	19,500
010-201-4104	COMM MP/PLANNED AREA DEV	67,529	63,000	72,300	39,041
010-201-4105	CONDITIONAL USE PERMIT	-	-	10,800	10,800
010-201-4106	DESIGN REVIEW	7,400	4,100	11,800	12,000
010-201-4108	GENERAL PLAN AMENDMENT	-	-	8,400	8,400
010-201-4109	LANDSCAPE	50,009	80,000	-	-
010-201-4110	REZONING	4,500	4,500	18,000	18,000
010-201-4111	SITE PLAN	113,500	120,000	59,200	44,600
010-201-4112	DIVISION OF PROPERTY	8,850	-	8,000	8,000
010-201-4113	PRELIMINARY PLAT	32,920	25,000	137,120	137,000
010-201-4114	FINAL PLAT	48,300	40,000	17,802	16,175
010-201-4115	VARIANCES	-	-	5,200	5,200
	<b>Building &amp; Planning Fees</b>	<b>397,985</b>	<b>407,460</b>	<b>374,926</b>	<b>325,115</b>

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-044-4135	LIBRARY FINES	16,892	18,450	16,180	22,600
010-044-4145	PARK RENTALS	4,660	2,665	6,571	8,000
010-044-4146	PARK ADVERTISING	200	1,640	-	-
010-044-4150	ADULT SPORTS FEES	15,865	25,000	28,104	35,000
010-044-4151	COMMUNITY CENTER RENTAL	3,475	2,050	2,747	2,700
010-044-4155	D.E.S. REIMBURSEMENT	31,792	25,000	52,607	50,000
010-044-4157	KIDS B.A.S.E.	172,033	150,000	170,309	174,000
010-044-4158	LIL SQUIRTS	41,518	37,000	27,114	37,000
010-044-4165	SENIOR/ADULT FEES	4,796	6,663	5,318	6,500
010-044-4171	SPECIAL EVENT APPLIC FEE	1,440	1,300	1,386	1,200
010-044-4173	SPECIAL INT CLASS FEES	55,763	66,625	36,403	37,000
010-044-4179	SPONSORSHIPS-SPORTS	3,000	3,075	3,372	3,500
010-044-4183	SUNDANCE REC CTR CONCESSIONS	5,764	12,300	7,135	7,000
010-044-4184	REC CENTER CONCESSIONS	3,052	3,075	1,386	1,500
010-044-4185	SUMMER BREAK	46,225	43,050	64,144	64,000
010-044-4186	SUMMER RECREATION FEES	27,815	25,000	13,294	25,000
010-044-4190	SWIMMING POOL ADMISSIONS	48,652	45,000	43,646	46,000
010-044-4191	SWIMMING POOL CONCESSIONS	15,093	12,915	15,820	16,500
010-044-4192	POOL SWIM LESSON FEES	38,502	36,700	28,494	45,000
010-044-4193	POOL RENTAL	8,851	10,000	6,770	10,000
010-044-4194	LIFE SAFETY INSTRUCTION	4,175	1,025	938	2,500
010-044-4200	TEEN FEES	1,150	1,230	1,284	1,200
010-044-4202	YOUTH SPORTS FEES	70,510	60,000	86,399	90,000
010-044-4205	CEMETERY LEASE	-	-	-	15,600
010-044-4206	CEMETERY MARKERS	19,150	12,000	19,138	25,000
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	37,860	35,000	36,709	35,000
010-044-4208	CEMETERY, SALE OF LOTS	48,790	36,000	30,896	20,000
010-044-4210	SR CTR-DON-CONGREGATE MEALS	17,435	18,900	14,551	18,900
010-044-4211	SR CTR DON-HOME DELIVERY	2,521	2,100	1,701	2,100
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,067	3,400	3,275	3,800
010-044-4221	CFD O&M FEES	439,437	439,437	439,000	439,500
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	13,650	8,500	24,793	26,000
010-044-4250	FINGERPRINTING	6,115	5,000	7,802	9,700
010-044-4252	OFF DUTY REIMB - PD	15,422	9,600	2,121	2,000
010-044-4253	TONOPAH DISPATCH SERVICES	5,784	6,100	8,026	6,100
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,178	5,100	5,346	6,500
010-044-4255	CITY OF MARICOPA DISPATCH SVS	599,744	600,000	598,303	200,000
010-044-4270	PASSPORT FEES	43,840	25,000	49,596	52,000
010-044-4272	PUBLIC RECORDS REQUEST FEE	3,637	1,000	2,962	3,000
010-044-4273	WILD LAND - FD	40,041	-	132,185	12,185
045-044-4251	IMPOUND FEES	111,912	85,000	133,396	134,000
079-047-4367	RODEO GROUNDS EVENTS	-	-	-	58,000

City Of Buckeye  
Schedule Of Revenues  
For FY 15-16

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
070-044-4252	SALARIES/BENEFITS REIMB	47,674	11,000	91,453	70,000
550-044-4260	MID/SLID APPLICATION FEE	18,811	7,000	11,401	14,000
	<b>Charges For Services</b>	<b>2,101,287</b>	<b>1,899,900</b>	<b>2,232,074</b>	<b>1,839,585</b>
050-044-4235	FUEL SALES	110,392	102,000	148,542	150,000
050-045-4315	GROUND RENTAL - 7 ACRES	82,363	81,828	103,320	-
050-045-4316	AIRPORT HANGER RENTAL	101,737	100,000	108,950	130,000
050-045-4317	AIRPORT PARKING	-	-	300	300
050-047-4366	STATE REIMB LOCAL MATCH	13,549	-	-	-
050-048-4454	AIR FAIR PROCEEDS	39,532	15,200	27,000	15,000
050-048-4456	MISCELLANEOUS REVENUE	1,151	-	150	-
054-044-4132	SOLID WASTE FEES	3,471,235	3,600,000	3,668,410	3,900,000
054-044-4252	SALARIES/BENEFITS REIMB	74,717	74,004	92,418	121,400
054-044-4278	SERVICE FEES	7,923	10,000	17,688	18,000
054-048-4459	ADMINISTRATIVE FEE	617,394	625,000	620,000	722,283
060-044-4275	WASTEWATER FEES	4,288,949	3,888,000	3,569,116	4,200,000
060-044-4276	VALENCIA UTILITY FEES	1,569,930	1,686,000	1,686,000	1,750,000
060-044-4278	SERVICE FEES	78	200	231	200
060-044-4284	EFFLUENT	152,757	155,000	122,658	130,000
060-048-4456	MISCELLANEOUS	556	-	9,312	-
060-048-4500	SALE OF ASSETS	2,754	-	50,000	-
061-044-4265	IRRIGATION FEES	128,853	130,000	130,759	140,000
061-044-4277	CONNECTION FEES	106,500	80,000	134,601	138,000
061-044-4278	SERVICE FEES	612,056	600,000	648,553	650,000
061-044-4279	CASH OVER (UNDER)	(99)	-	13	-
061-044-4281	ENV FEE AND ADWR FEE	717,131	750,000	817,048	820,000
061-044-4283	WATER SALES	9,655,335	8,920,000	8,601,507	9,450,000
061-044-4285	Global Water Sales	-	-	-	6,300,000
061-048-4456	MISCELLANEOUS	12,960	-	14,661	10,000
061-048-4481	WATER EXPENSE REIMBURSEMENT	14,667	5,000	838	5,000
061-048-4500	SALE OF ASSETS	8,867	9,000	-	-
	<b>Enterprise Charges For Services</b>	<b>21,791,286</b>	<b>20,831,232</b>	<b>20,572,076</b>	<b>28,650,183</b>
010-045-4301	UTILITY FRANCHISE FEES	1,484,446	1,782,000	1,554,000	1,629,214
010-045-4310	KIOSK REVENUE	12,683	15,000	12,097	11,524
010-045-4311	LANDFILL REVENUES	850,447	760,000	851,284	924,251
010-045-4312	PHOENIX LANDFILL FEE	185,766	150,000	120,891	121,000
010-045-4313	PROPERTY LEASE RECEIVED	4,600	4,600	4,692	4,700
010-045-4314	TOWN HALL LEASE	20,103	1,500	-	-
078-045-4315	SUNDANCE CROSSING LEASES	314,914	274,000	287,736	280,000
	<b>Franchise Fees &amp; Leases</b>	<b>2,872,959</b>	<b>2,987,100</b>	<b>2,830,701</b>	<b>2,970,688</b>

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

<b>Acct No.</b>	<b>Account Title</b>	<b>FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Estimated FY 14-15</b>	<b>Budget FY 15-16</b>
010-046-4356	INTEREST INCOME	3,271	4,300	6,980	7,000
010-046-4357	INTEREST INCOME - MM WF	59	40	16	30
010-046-4358	INTEREST INCOME - DFIM	346,059	353,000	343,026	343,000
061-046-4356	INTEREST INCOME	2,911	2,850	6,123	6,200
057-046-4356	INTEREST INCOME	42	45	75	80
070-046-4356	INTEREST INCOME	54	50	29	50
	<b>Operating Interest Revenues</b>	<b>352,396</b>	<b>360,285</b>	<b>356,250</b>	<b>356,360</b>

010-047-4401	BUCKEYE CLEAN-UP DONATIONS	-	5,000	-	-
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	180	600	948	700
010-047-4405	POLICE DEPT DONATIONS	-	100	1,000	1,000
010-047-4407	POLICE DEPTS.B. 1398	10,364	5,432	12,000	10,000
073-047-4383	GOHS GRANT	88,864	16,773	44,666	45,000
073-047-4384	SCHOOL RESOURCE OFFICER	165,319	109,000	18,000	19,000
073-047-4385	WESTSIDE DUI TASK FORCE	-	50,000	-	53,000
073-047-4386	COPS CHRP PROGRAM	-	50,000	-	-
073-047-4388	WEED AND SEED PROGRAM	3,922	50,000	-	-
073-047-4390	DOJ/DEA OT	5,470	17,000	13,000	17,000
073-047-4391	US MARSHALL	4,850	10,000	-	-
074-047-4361	AREA AGENCY	178,970	173,418	173,418	173,400
075-047-4394	NUC EMERGENCY MGMT FUND	69,909	70,000	69,909	69,909
076-047-4374	WAL-MART GRANT	-	7,000	3,125	2,500
076-047-4387	TARGET GRANT	2,000	2,000	-	2,000
076-047-4415	LIBRARY SVC & TECH ACT (LSTA)	-	20,000	52,337	60,000
076-047-4416	AZ STATE FORESTRY GRANT	-	8,000	-	-
	<b>Grants/ Donations/ Sponsorships</b>	<b>529,847</b>	<b>594,323</b>	<b>388,403</b>	<b>453,509</b>

010-048-4456	MISCELLANEOUS	18,062	6,800	241,951	18,000
010-048-4460	LEWIS PRISON REIMBURSEMENT	162,532	186,000	152,041	186,000
010-048-4461	RWC O&M REIMBURSEMENT	84,300	80,000	88,205	88,000
010-048-4463	WARRANTY REIMB & MISC FLEET	302	600	3,382	3,300
010-048-4594	REALIZED GAIN/LOSS - INV	139,521	100,000	12,090	15,000
010-048-4595	UNREALIZED GAIN/LOSS - INV	323,035	-	-	-
010-048-4598	INDIRECT COST ALLOCATION	1,193,690	1,200,000	841,692	1,200,000
035-048-4467	FLEET/AUCTION PROCEEDS	79,925	42,000	42,163	20,000
040-048-4463	LPL FINANCIAL DEP FOR SERVICES	-	-	11	-
040-048-4471	STATE FIRE INSURANCE PREMIUM	-	-	1,346	1,300
040-048-4595	UNREALIZED GAIN/LOSS	28,954	-	-	-
041-048-4449	CITY STORE REVENUE	-	-	165	165
057-048-4476	CEMETERY MAINTENANCE	14,360	11,000	12,844	11,200
057-048-4477	ADOPT-A-TREE	1,500	-	250	250
070-048-4456	MISCELLANEOUS	-	-	163	163

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

<b>Acct No.</b>	<b>Account Title</b>	<b>FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Estimated FY 14-15</b>	<b>Budget FY 15-16</b>
070-048-4463	EXPENDITURE REIMBURSEMENT	8,702	2,000	61,771	10,000
070-048-4464	IGA SIGNS REIMBURSEMENT	869	600	365	600
125-048-4466	REIMBURSEMENT CLAIMS	216,875	30,000	250,747	200,000
125-048-4467	WORKER'S COMP REIMBURSEMENT	25,568	14,000	12,288	14,000
125-048-4468	PREMIUM DIVIDENDS/REBATES	32,707	32,707	-	-
180-048-4459	ESTRELLE MTN COMM COLLEGE	19,534	19,534	19,695	19,534
492-048-4815	DISTRICT ADMIN FEES	42,537	40,000	44,941	-
492-048-4835	DELINQ ATTORNEY FEES	3,450	500	10,790	-
493-048-4815	DISTRICT ADMIN FEES	698	400	548	600
550-048-4851	2006-SLID-001	16,013	19,455	16,135	14,000
550-048-4852	2006-SLID-007	15,030	17,303	15,049	16,013
550-048-4853	SLID 1	27,077	21,368	26,012	15,030
550-048-4854	2006-SLID-008	3,984	7,774	4,941	27,077
550-048-4855	2006-SLID-011	29,786	33,489	29,133	3,984
550-048-4857	2006-SLID-015	13,294	15,989	12,991	29,786
550-048-4858	2006-SLID-016	14,991	17,924	15,108	13,294
550-048-4859	2006-SLID-017	9,946	12,683	9,309	14,991
550-048-4860	2006-SLID-019	9,702	10,556	9,864	9,946
550-048-4862	2007-SLID-001	758	2,155	4,480	9,702
550-048-4863	2007-SLID-002	2,366	3,201	2,343	758
550-048-4864	2007-SLID-003	648	-	1,348	2,366
550-048-4865	2006-SLID-009	3,409	9,107	2,093	1,348
550-048-4870	2006-SLID-003	20,909	35,917	23,106	3,409
550-048-4871	2007-SLID-010	8,174	13,018	8,289	20,909
550-048-4874	2007-SLID-013	3,726	12,001	3,624	8,174
550-048-4882	2007-SLID-021	4,361	-	4,374	3,726
550-048-4884	2011-SLID-001	1,689	-	1,284	4,361
550-048-4885	2009-SLID-02A	-	-	380	1,689
550-048-4886	2012-SLID-002	-	-	403	380
550-048-4887	2013-SLID-002	-	-	3,200	403
550-044-4259	MID/SLID REIMBURSEMENT	14,435	-	-	-
701-048-4760	PRINCIPAL	209,376	335,000	335,000	-
701-048-4761	INTEREST DEBT	46,773	103,000	103,000	-
701-048-4762	PREPAYMENT	49,145	-	13,341	-
703-048-4760	#1 PRINCIPAL	58,889	85,000	85,000	85,000
703-048-4761	INTEREST DEBT	107,559	150,000	150,000	150,000
703-048-4762	PREPAYMENT	123,353	-	-	-
	<b>All Other Operating Revenues</b>	<b>3,192,513</b>	<b>2,671,081</b>	<b>2,677,255</b>	<b>2,224,459</b>
	<b>Operating Revenues</b>	<b>64,851,814</b>	<b>65,089,847</b>	<b>66,262,193</b>	<b>76,670,419</b>

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-040-4001	LOCAL SALES TAX - Construction	3,900,771	3,400,000	4,872,832	4,873,000
	BUILDING PERMIT FEES	4,958,870	4,008,200	4,302,093	4,302,093
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	400,000	200,000	200,000	-
	<b>General Fund Non-recurring Revenues</b>	<b>9,259,641</b>	<b>7,608,200</b>	<b>9,374,925</b>	<b>9,175,093</b>
010-047-4408	COUNTER DRUG/TERRORISM DRMO	4,198	-	-	4,100
032-041-4054	STATE OF ARIZONA CONTRIBUTION	4,143	-	1,023	1,000
033-041-4054	JCEF REVENUE	8,761	3,000	5,132	4,500
034-041-4057	ENHANCEMENT FEE	25,996	15,000	16,005	15,000
035-041-4055	PROJECT FUNDING AWARDS	548,374	560,500	297,462	582,700
042-047-4375	MCDOT REIMB VALENCIA STREET	-	-	-	-
042-047-4377	ADOT IGA SR85 / LOWER BUCKEYE	-	280,500	-	200,500
042-047-4392	TOHONO O'DHAM GRANT	-	-	-	-
043-047-4366	CDBG GRANT CONTRIBUTION STATE	436,204	690,750	14,503	638,810
046-048-4071	SPECIAL DISTRICT REVENUE	-	20,000,000	-	20,000,000
046-048-4458	SUNDANCE PARCEL 48, 7, 10 ,45C	538	-	-	-
051-047-4366	STATE GRANTS	746	22,500	41,850	-
051-047-4367	FEDERAL GRANTS	28,330	1,305,000	753,000	-
057-048-4475	CEMETERY CAPITAL IMPROVEMENTS	14,850	5,000	7,000	11,000
059-046-4356	INTEREST INCOME	189	150	71	150
059-048-4480	WATER RECHARGE IMP. FUND	9,100	1,000	8,900	7,800
060-047-4414	WIFA LOAN/GRANT PROCEEDS	-	4,500,000	56,479	7,313,521
061-047-4414	W&S 2015 Revenue Bond Proceeds	-	-	250,000	-
061-047-4414	W&S 2015 Revenue Bond Proceeds	-	-	-	56,000,000
061-047-4414	WIFA LOAN/GRANT PROCEEDS	-	6,542,020	225,314	9,468,136
061-047-4442	WATERLINE REHAB MONROE DG1207	643,534	-	-	-
068-047-4378	DEVELOPER CONTRIBUTION	216,528	-	-	-
070-047-4366	MAG/ADOT STREETS GRANT	-	-	-	222,863
071-046-4356	INT INCOME-IMPROVEMENT FUNDS	722	-	301	-
071-047-4375	VERRADO WAY AND MCDOWELL RD	2,930	-	-	-
071-047-4376	ODYSSEY INSTITUTE SIGNAL	307,375	-	-	-
071-047-4377	DEV CON BLUE HILLS	50,194	-	35,431	-
071-047-4378	DEVELOPER CONTRIBUTION	19,705	-	-	-
073-047-4378	MCSO IGA FOR H.I.D.T.A.	25,600	-	11,137	60,000
073-047-4382	COPS-BVP-(VESTS)	6,528	2,000	-	15,000
073-047-4405	OTHER POLICE GRANTS	-	-	-	400,000
073-047-4409	PD CLICK OR TICKET GRANT	4,325	-	-	-
073-047-4415	HOMELAND SECURITY INITIATIVES	56,585	10,000	-	50,000
075-047-4364	HAZMAT	129,649	-	-	-
075-047-4396	UASI	215,602	140,000	1,799	140,000
075-047-4397	FEDERAL EMERGENCY MGT AGENCY	-	-	166,053	-
075-047-4399	UNSPECIFIED GRANTS	-	270,679	-	1,209,000

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
076-047-4368	AZ GAME AND FISH GRANT	36,000	-	-	40,000
076-047-4371	FRIENDS OF THE LIBRARY GRANT	100	-	-	-
076-047-4399	UNIDENTIFIED GRANTS	-	-	2,000	60,000
100-046-4356	INTEREST INCOME	616	300	67	-
101-046-4356	INTEREST INCOME	317	150	26	-
103-046-4356	INTEREST INCOME	295	150	31	-
104-046-4356	INTEREST INCOME	652	300	371	-
105-046-4356	INTEREST INCOME	1,035	425	601	-
106-046-4356	INTEREST INCOME	197	120	45	-
107-046-4356	INTEREST INCOME	516	275	48	-
107-047-4378	DMB FOR VERRADO FIRE STATION	114,587	-	-	-
121-046-4356	INTEREST INCOME	371	425	149	-
121-048-4467	FLEET PROCEEDS & FEES	28,528	10,000	25,554	10,000
121-048-4468	FACILITIES PROCEEDS & FEES	5,703	-	-	-
160-046-4356	INTEREST INCOME	218	100	30	-
160-048-4485	IMPACT FEES	542,301	350,000	60,995	-
161-046-4356	INTEREST INCOME	34	20	4	-
161-048-4485	IMPACT FEES	80,685	55,000	9,075	-
162-046-4356	INTEREST INCOME	27	15	8	-
162-048-4485	IMPACT FEES	293,183	210,000	30,563	-
163-046-4356	INTEREST INCOME	288	125	37	-
163-048-4485	IMPACT FEES	726,413	500,000	80,575	-
164-046-4356	INTEREST INCOME	91	50	12	-
164-048-4485	IMPACT FEES	237,019	200,000	14,115	-
165-041-4485	WATER IMPACT FEES ZONE 1	28,006	4,243	-	-
165-041-4489	WATER RESOURCE DEV FEE ZONE 1	2,438	370	-	-
165-043-4485	WATER IMPACT FEES ZONE 3	13,416	10,000	-	-
165-043-4489	WATER RESOURCE DEV FEE ZONE 3	27,636	15,000	8,232	-
165-046-4356	INTEREST INCOME	25	10	3	-
166-041-4485	WASTE WATER IMPACT FEES ZONE 1	406,652	325,000	20,139	-
166-041-4488	RECLAIMED WATER DEV FEE ZONE 1	22,042	20,000	889	-
166-043-4485	WASTE WATER IMPACT FEES ZONE 3	4,313	6,000	-	-
166-043-4488	RECLAIMED WATER DEV FEE ZONE 3	2,794	3,500	-	-
166-046-4356	INTEREST INCOME	33	24	9	-
170-044-4485	CENTRAL EAST IMPACT FEES	-	-	287,671	288,000
170-046-4356	INTEREST INCOME	-	-	13	-
171-041-4485	NORTH IMPACT FEES	-	-	38,580	39,000
171-044-4485	CENTRAL EAST IMPACT FEES	-	-	124,186	125,000
171-046-4356	INTEREST INCOME	-	-	8	-
172-044-4485	CENTRAL EAST IMPACT FEES	-	-	77,835	78,000
172-046-4356	INTEREST INCOME	-	-	4	-
173-041-4485	NORTH IMPACT FEES	-	-	238,640	239,000

**City Of Buckeye  
Schedule Of Revenues  
For FY 15-16**

Acct No.	Account Title	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
173-044-4485	CENTRAL EAST IMPACT FEES	-	-	535,690	536,000
173-046-4356	INTEREST INCOME	-	-	40	-
174-044-4486	CENTRAL EAST PRODUCTION FEES	-	-	231,932	232,000
174-044-4487	CENTRAL EAST DISTRIBUTION FEES	-	-	78,499	79,000
174-046-4356	INTEREST INCOME	-	-	16	-
175-044-4486	CENTRAL EAST PRODUCTION FEES	-	-	10,636	10,700
175-044-4487	CENTRAL EAST DISTRIBUTION FEES	-	-	157,166	158,000
175-044-4488	CENTRAL EAST RECLAMATION FEES	-	-	41,155	42,000
175-046-4356	INTEREST INCOME	-	-	11	-
610-047-4420	ST HENRY REIMB FOR 247TH AVE	50,000	-	-	-
610-048-4460	MARICOPA COUNTY IGA	27,737	1,108,291	-	-
630-047-4364	REGIONAL PARK	3,000,000	-	-	-
630-047-4367	RODEO GROUNDS EVENTS	20,011	58,000	24,103	-
630-047-4368	MARATHON	500	-	73,040	75,000
630-048-4456	MISCELLANEOUS	31,878	-	15,595	15,000
640-048-4468	SKY WASH REIMBURSEMENT	32,021	700,000	-	-
640-048-4469	ADOT/FDC REIMBURSEMENT	36,823	-	-	-
650-048-4466	IT PROCEEDS & FEES	8,113	-	-	-
672-047-4378	DEVELOPER CONTRIBUTION - Festival	-	4,767,242	-	4,767,242
706-047-4378	DEVELOPER CONTRIBUTION	49,930	-	-	-
	<b>Capital Revenues</b>	<b>8,594,246</b>	<b>42,693,234</b>	<b>4,079,858</b>	<b>103,138,022</b>
	<b>Total Revenues</b>	<b>82,705,701</b>	<b>115,391,281</b>	<b>79,716,976</b>	<b>188,983,534</b>

**City Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 15-16**

Fund No.	Fund	Revenues	Expenditures	Revenues	Plus	Est.	Equals Est. Net Available
		Budget FY 15-16	Budget FY 15-16	Less Expenditures	Transfers	7/1/2015 Beginning Balance	
10	General	52,246,443	66,854,447	(14,608,004)	(6,604,669)	21,212,673	-
32	Fill The Gap	1,000	31,052	(30,052)	-	30,052	-
33	JCEF	4,500	43,686	(39,186)	-	39,186	-
34	Court Special Fund	15,000	90,683	(75,683)	-	75,683	-
35	RICO	602,700	602,700	-	-	-	-
37	VALUE Kids	-	3,479	(3,479)	-	3,479	-
38	Buckeye Explorer	-	10,069	(10,069)	-	10,069	-
40	Volunteer Firemen's	1,300	286,874	(285,574)	-	285,574	-
41	BYB Fund	165	2,265	(2,100)	-	2,100	-
42	MAG/ADOT Proj	200,500	200,500	-	-	-	-
43	CDBG	638,810	758,298	(119,488)	-	119,488	-
45	Towing/Impound	134,000	358,998	(224,998)	-	224,998	-
46	Special Districts	20,000,000	20,000,000	-	-	-	-
50	Airport Opns	295,300	380,659	(85,359)	(100,000)	185,359	-
51	Airport Improv	-	100,000	(100,000)	100,000	-	-
54	Solid Waste	4,761,683	5,452,250	(690,567)	(1,000,000)	1,690,567	-
57	Cemetery	22,530	214,458	(191,928)	-	191,928	-
59	Sundance Wtr Rechg	7,950	601,489	(593,539)	-	593,539	-
60	Sewer	13,393,721	16,707,660	(3,313,939)	-	3,313,939	-
61	Water	82,987,336	93,622,695	(10,635,359)	-	10,635,359	-
62	W&S Revenue Bonds	-	-	-	-	-	-
63	CAP	-	-	-	-	-	-
66	APS/SRP Mitigation	-	93,164	(93,164)	-	93,164	-
68	Future Road Improvement	-	2,130,384	(2,130,384)	-	2,130,384	-
70	HURF	3,478,363	3,895,292	(416,929)	-	416,929	-
71	Streets Improv	-	1,065,373	(1,065,373)	-	1,065,373	-
73	Police Grants	659,000	663,088	(4,088)	-	4,088	-
74	Area Agency (AAA)	173,400	584,256	(410,856)	410,856	-	-
75	Fire Grants	1,418,909	1,524,996	(106,087)	-	106,087	-
76	Park Grants	164,500	309,614	(145,114)	-	145,114	-
78	Sundance Crossings	280,000	701,520	(421,520)	-	421,520	-
79	Rodeo Grounds	58,000	215,640	(157,640)	157,640	-	-
80	Transient Lodging Tax	60,000	60,000	-	-	-	-
100	Pks & Rec Impact Fees	-	2,499,739	(2,499,739)	-	2,499,739	-
101	Library Impact Fees	-	48,964	(48,964)	-	48,964	-
102	Police Impact Fees	-	-	-	-	-	-
103	Gen Govt Impact Fees	-	167,515	(167,515)	-	167,515	-
104	Streets Impact Fees	-	2,969,860	(2,969,860)	-	2,969,860	-
105	Wtr Sys Improv	-	4,965,907	(4,965,907)	-	4,965,907	-
106	Swr Improv	-	3,242,573	(3,242,573)	-	3,242,573	-
107	Fire Impact Fees	-	622,736	(622,736)	-	622,736	-
121	Replacement Reserve	10,000	943,000	(933,000)	933,000	-	-
122	Economic Development	-	553,400	(553,400)	553,400	-	-

**City Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 15-16**

Fund No.	Fund	Revenues	Expenditures	Revenues	Plus	Est.	Equals
		Budget FY 15-16	Budget FY 15-16	Less Expenditures	Transfers	7/1/2015 Beginning Balance	Est. Net Available
125	Risk Mgt Retention	214,000	874,540	(660,540)	660,540	-	-
160	Impact Fees Parks & Rec	-	1,356,818	(1,356,818)	-	1,356,818	-
161	Impact Fees Library	-	198,923	(198,923)	-	198,923	-
162	Impact Fees Police	-	-	-	-	-	-
163	Impact Fees Fire	-	1,691,451	(1,691,451)	-	1,691,451	-
164	Impact Fees Streets	-	523,154	(523,154)	-	523,154	-
165	Impact Fees Water	-	147,572	(147,572)	-	147,572	-
166	Impact Fees Waste Water	-	823,817	(823,817)	-	823,817	-
170	Parks & Rec Imp Fees	288,000	575,684	(287,684)	-	287,684	-
171	Library Impact Fees	164,000	326,774	(162,774)	-	162,774	-
172	Streets Impact Fees	78,000	155,839	(77,839)	-	77,839	-
173	Public Safety Imp Fees	775,000	1,549,370	(774,370)	-	774,370	-
174	Water Impact Fees	311,000	621,447	(310,447)	-	310,447	-
175	Wastewater Impact Fees	210,700	419,668	(208,968)	-	208,968	-
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	-	-	-	-	-	-
493	Jackrabbit Swr O&M	600	3,286	(2,686)	2,665	21	-
550	SLID Opns	215,347	260,848	(45,501)	-	45,501	-
610	Roadway Const	-	3,421,404	(3,421,404)	1,600,000	1,821,404	-
615	CIP Gen	-	-	-	-	-	-
625	CIP Facilities	-	200,000	(200,000)	200,000	-	-
630	CIP Pks & Library	90,000	3,001,738	(2,911,738)	300,000	2,611,738	-
635	CIP Police	-	-	-	-	-	-
640	CIP Road Proj	-	304,198	(304,198)	158,190	146,008	-
641	Transit Programs	-	111,000	(111,000)	101,915	9,085	-
650	Auto & Tech	-	1,560,000	(1,560,000)	1,560,000	-	-
655	Tech Life Cycle	-	600,000	(600,000)	557,363	42,637	-
660	Non-Constr Improv Projects	-	400,000	(400,000)	400,000	-	-
670	ADOT LTAF II	-	-	-	-	-	-
672	CIP Fire	4,767,242	4,976,120	(208,878)	-	208,878	-
701	Miller Rd Debt	-	-	-	-	-	-
703	Jackrabbit Swr Debt	235,000	299,000	(64,000)	-	64,000	-
704	TOB Irrigation District	-	-	-	-	-	-
706	Roosevelt Imp Dist	-	9,010	(9,010)	9,100	(90)	-
	<b>Total</b>	<b>188,983,533</b>	<b>258,069,054</b>	<b>(69,085,521)</b>	<b>-</b>	<b>68,558,117</b>	<b>(527,404)</b>

City Of Buckeye  
 Adopted Budget  
 For FY 15-16

Departments/ Funds	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/ Equipment Under \$5,000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	CIP, Equip., One-time Expend	Reserves	Total
Manager	802,621	65,000	-	18,000	22,297	-	-	200	-	-	908,118
Non-departmental	-	2,229,200	440,000	793,900	-	-	15,200	945,400	2,690,000	-	7,113,700
Mayor & Council	389,305	15,000	-	99,090	119,431	-	-	7,500	15,000	-	645,316
Finance	789,539	269,501	-	7,650	6,625	-	-	4,750	15,000	-	1,093,065
Human Resources	669,283	50,000	-	86,900	4,168	-	-	3,100	15,000	-	828,451
Police	11,975,340	567,000	83,000	1,098,500	116,099	-	-	601,000	1,865,000	-	16,305,939
Court	643,960	64,850	-	17,500	1,815	-	-	3,500	-	-	731,625
File	9,719,123	410,000	-	596,775	57,157	-	-	72,600	764,500	-	11,620,155
Recreation	877,843	106,700	18,000	138,000	6,313	-	-	-	22,000	-	1,168,856
Parks	542,832	6,500	53,400	96,040	3,730	-	-	-	8,000	-	710,502
Library	916,247	12,000	-	151,900	2,530	-	-	5,700	-	-	1,088,377
Community Services Admin	614,584	10,000	-	58,100	14,522	-	-	16,700	-	-	713,906
Procurement	551,733	-	-	17,700	7,370	-	-	250	65,000	-	642,053
Fleet	620,147	-	-	315,600	13,400	-	-	-	20,000	-	969,147
Public Works Admin	397,401	210,000	-	18,412	4,687	-	-	1,000	-	-	631,500
Marketing and Communications	295,101	-	-	28,995	4,385	-	-	-	-	-	328,481
Development Services	2,087,162	130,000	-	88,202	33,791	-	-	17,000	350,000	-	2,706,155
Economic Development	297,806	30,382	-	22,946	29,000	-	-	1,500	6,000	-	387,634
Engineering	1,351,705	6,500	-	64,882	8,284	-	-	625	750,000	-	2,181,996
Information Technology	1,039,630	400,000	-	39,816	14,160	-	-	-	46,000	-	1,539,606
Clerk	338,064	100,900	-	24,664	13,765	-	-	12,800	50,000	-	540,193
Debt Service	-	-	-	-	-	1,142,892	-	-	-	-	1,142,892
Reserves/Contingency	-	-	-	-	-	-	-	-	-	12,856,779	12,856,779
Fill The Gap	-	-	-	-	-	-	-	-	-	31,052	31,052
JCEF	-	-	-	-	-	-	-	-	-	43,686	43,686
Court Special Fund	-	6,000	-	8,500	-	-	-	-	-	76,183	90,683
RICO	-	140,000	-	455,000	7,700	-	-	-	-	-	602,700
VALUE Kids	-	-	-	500	-	-	-	-	-	-	3,479
Buckeye Explorer	-	-	-	10,069	-	-	-	-	-	2,979	10,069
Volunteer Firemen's	-	-	-	3,700	-	-	-	-	-	283,174	286,874
BYB Fund	-	-	-	2,265	-	-	-	-	-	-	2,265
MAG/ADOT Proj	-	-	-	-	-	-	-	-	200,500	-	200,500
CDBG	-	-	-	-	-	-	-	-	758,298	-	758,298
Towing/Impound	40,000	-	-	16,000	-	-	-	-	-	302,998	358,998

City Of Buckeye  
Adopted Budget  
For FY 15-16

Departments/ Funds	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Operating Supplies/ Equip Under \$5,000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	CIP, Equip., One-time Expend	Reserves	Total
Special Districts										20,000,000	20,000,000
Airport Opns	80,341	138,500	20,000	27,032	16,505	-	-	7,000		91,281	380,659
Airport Improv	-	-	-	-	-	-	-	-	100,000	-	100,000
Solid Waste	638,123	3,872,000	-	50,532	8,685	-	40,000	10,000	60,000	772,909	5,452,249
Cemetery	-	-	45,300	-	-	-	-	-	-	169,158	214,458
Sundance Wtr Rechg	-	160,000	-	-	-	-	-	-	-	441,489	601,489
Sewer	1,312,313	223,000	337,300	908,367	17,324	1,031,447	50,000	1,559,900	9,961,885	1,306,124	16,707,660
Water	3,469,524	965,000	3,570,500	1,525,624	31,896	4,293,677	110,000	796,700	67,556,672	11,303,102	93,622,695
APS/SRP Mitigation	-	-	-	-	-	-	-	-	-	93,164	93,164
Future Road Improvement	-	-	-	-	-	-	-	-	-	2,130,384	2,130,384
HURF	1,289,883	25,610	205,000	1,149,966	5,938	99,470	-	1,500	263,130	854,795	3,895,292
Streets Improv	-	-	-	-	-	-	-	-	-	1,065,373	1,065,373
Police Grants	154,000	-	-	-	5,000	-	-	10,000	494,088	-	663,088
Area Agency (AAA)	402,973	3,200	-	102,000	1,000	-	-	22,000	53,083	-	584,256
Fire Grants	-	-	-	-	-	-	-	-	1,524,996	-	1,524,996
Park Grants	-	-	-	-	-	-	-	-	100,000	209,614	309,614
Sundance Crossings	-	-	155,000	132,158	-	-	-	-	-	414,362	701,520
Rodeo Grounds	-	-	-	-	-	-	-	-	215,640	-	215,640
Transient Lodging Tax	-	60,000	-	-	-	-	-	-	-	-	60,000
Pks & Rec Impact Fees	-	-	-	-	-	-	-	-	2,499,739	-	2,499,739
Library Impact Fees	-	-	-	-	-	-	-	-	-	48,964	48,964
Gen Govt Impact Fees	-	-	-	-	-	-	-	-	-	167,515	167,515
Streets Impact Fees	-	-	-	-	-	-	-	-	-	2,969,860	2,969,860
Wtr Sys Improv	-	-	-	-	-	-	-	-	-	4,965,907	4,965,907
Swr Improv	-	-	-	-	-	-	-	-	-	3,242,573	3,242,573
Fire Impact Fees	-	-	-	-	-	215,175	-	-	-	407,561	622,736
Replacement Reserve	-	-	-	-	-	-	-	-	930,000	13,000	943,000
Economic Development	-	-	-	-	-	-	-	60,000	493,400	-	553,400
Risk Mgt Retention	-	-	-	718,000	1,540	-	-	155,000	-	-	874,540
Impact Fees Parks & Rec	-	-	-	-	-	-	-	-	-	1,356,818	1,356,818
Impact Fees Library	-	-	-	-	-	-	-	-	-	198,923	198,923
Impact Fees Fire	-	-	-	-	-	-	-	-	-	1,691,451	1,691,451
Impact Fees Streets	-	-	-	-	-	-	-	-	-	523,154	523,154
Impact Fees Water	-	-	-	-	-	-	-	-	-	147,572	147,572

City Of Buckeye  
 Adopted Budget  
 For FY 15-16

Operating  
 Supplies/  
 Equip  
 Under

CIP,  
 Equip.,  
 One-time

Departments/ Funds	Personnel Services	Professional Contractual Services	Repairs & Maintenance	Equip Under \$5,000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	CIP, Equip., One-time Expend	Reserves	Total
Impact Fees Waste Water	-	-	-	-	-	-	-	-	-	823,817	823,817
Parks & Rec Imp Fees	-	-	-	-	-	-	-	-	-	575,684	575,684
Library Impact Fees	-	-	-	-	-	-	-	-	-	326,774	326,774
Streets Impact Fees	-	-	-	-	-	-	-	-	-	155,839	155,839
Public Safety Imp Fees	-	-	-	-	-	-	-	-	-	1,549,370	1,549,370
Water Impact Fees	-	-	-	-	-	-	-	-	-	621,447	621,447
Wastewater Impact Fees	-	-	-	-	-	-	-	-	-	419,668	419,668
Heritage Park	-	-	-	-	-	-	-	-	-	78,110	78,110
Jackrabbit Swr O&M	-	-	-	2,000	-	1,286	-	-	-	-	3,286
SLID Opns	-	4,000	-	206,314	-	-	-	-	-	50,534	260,848
Roadway Const	-	-	-	-	-	25,000	-	-	1,600,000	1,796,404	3,421,404
CIP Facilities	-	-	-	-	-	-	-	-	200,000	-	200,000
CIP Pks & Library	-	-	-	-	-	-	-	-	3,001,738	-	3,001,738
CIP Road Proj	-	-	-	-	-	-	-	-	158,190	146,008	304,198
Transit Programs	-	-	-	-	-	-	-	-	111,000	-	111,000
Auto & Tech	-	-	-	-	-	-	-	-	1,560,000	-	1,560,000
Tech Life Cycle	-	-	-	-	-	-	-	-	600,000	-	600,000
Non-Const Improv Projects	-	-	-	-	-	-	-	-	400,000	-	400,000
CIP Fire	-	-	-	-	-	-	-	-	4,976,120	-	4,976,120
Jackrabbit Swr Debt	-	-	-	-	-	232,500	-	-	-	66,500	299,000
Roosevelt Imp Dist	-	-	-	-	-	-	-	-	9,010	-	9,010
<b>Total Expenditures</b>	<b>42,306,583</b>	<b>10,280,843</b>	<b>4,927,500</b>	<b>9,101,589</b>	<b>579,117</b>	<b>7,041,447</b>	<b>215,200</b>	<b>4,315,725</b>	<b>104,508,989</b>	<b>74,792,059</b>	<b>258,069,052</b>

Percent Of Total	16.39%	3.98%	1.91%	3.53%	0.22%	2.73%	0.08%	1.67%	40.50%	28.98%	100.00%
------------------	--------	-------	-------	-------	-------	-------	-------	-------	--------	--------	---------

**City Of Buckeye  
Adopted Budget  
For FY 15-16**

Departments/Programs	Budget FY 14-15	Budget FY 15-16	\$ Change	% Change	% Of Total
City Attorney	900,000	900,000	-	0.00%	0.35%
BYB Fund	3,613	2,265	(1,348)	-37.31%	0.00%
Clerk	519,812	490,193	(29,619)	-5.70%	0.19%
Finance	951,233	1,078,066	126,833	13.33%	0.42%
Human Resources	832,298	813,451	(18,847)	-2.26%	0.32%
Information Technology	1,107,519	1,493,607	386,088	34.86%	0.58%
Manager	794,980	908,117	113,137	14.23%	0.35%
Marketing and Communications	215,528	328,481	112,953	52.41%	0.13%
Mayor & Council	565,882	630,316	64,434	11.39%	0.24%
Procurement	279,533	577,053	297,520	106.43%	0.22%
Transient Lodging Tax	-	60,000	60,000	-	0.02%
<b>Administration</b>	<b>6,170,398</b>	<b>7,281,549</b>	<b>1,111,151</b>	<b>18.01%</b>	<b>2.82%</b>

Buckeye Explorer	10,311	10,069	(242)	-2.35%	0.00%
Cemetery	38,000	45,300	7,300	19.21%	0.02%
City Prosecutor	120,000	120,000	-	0.00%	0.05%
Court	763,494	731,625	(31,869)	-4.17%	0.28%
Court Special Fund	40,500	14,500	(26,000)	-64.20%	0.01%
Fill The Gap	3,800	-	(3,800)	-100.00%	0.00%
Fire	10,102,649	10,855,655	753,006	7.45%	4.21%
Police	13,786,645	14,440,939	654,294	4.75%	5.60%
Police Grants	50,000	169,000	119,000	238.00%	0.07%
RICO	550,500	602,700	52,200	9.48%	0.23%
Towing/Impound	151,000	56,000	(95,000)	-62.91%	0.02%
Volunteer Firemen's	3,700	3,700	-	0.00%	0.00%
<b>Public Safety</b>	<b>25,620,599</b>	<b>27,049,487</b>	<b>1,428,888</b>	<b>5.58%</b>	<b>10.48%</b>

Area Agency (AAA)	528,228	531,173	2,945	0.56%	0.21%
Community Services Admin	692,655	713,906	21,251	3.07%	0.28%
Library	1,148,378	1,088,377	(60,001)	-5.22%	0.42%
Parks	781,277	702,502	(78,775)	-10.08%	0.27%
Recreation	962,648	1,146,856	184,208	19.14%	0.44%
VALUE Kids	500	500	-	0.00%	0.00%
<b>Community Services</b>	<b>4,113,686</b>	<b>4,183,314</b>	<b>69,628</b>	<b>1.69%</b>	<b>1.62%</b>

**City Of Buckeye  
Adopted Budget  
For FY 15-16**

Departments/Programs	Budget FY 14-15	Budget FY 15-16	\$ Change	% Change	% Of Total
Airport Opns	336,818	289,378	(47,440)	-14.08%	0.11%
Fleet	830,604	949,147	118,543	14.27%	0.37%
Streets (HURF)	3,019,832	2,677,897	(341,935)	-11.32%	1.04%
Jackrabbit Swr O&M	6,305	2,000	(4,305)	-68.28%	0.00%
Miller Rd O&M	44,000	-	(44,000)	-100.00%	0.00%
Public Works Admin	676,746	631,501	(45,245)	-6.69%	0.24%
Sewer	4,959,083	4,408,204	(550,879)	-11.11%	1.71%
SLID Opns	257,397	210,314	(47,083)	-18.29%	0.08%
Solid Waste	4,294,528	4,619,341	324,813	7.56%	1.79%
Sundance Wtr Rechg	160,000	160,000	-	0.00%	0.06%
Water	10,323,660	10,469,244	145,584	1.41%	4.06%
<b>Public Works</b>	<b>24,908,973</b>	<b>24,417,025</b>	<b>(491,948)</b>	<b>-1.97%</b>	<b>9.46%</b>
Development Services	2,254,332	2,356,156	101,824	4.52%	0.91%
Economic Development	352,135	381,633	29,498	8.38%	0.15%
Economic Development Fund	67,600	60,000	(7,600)	-11.24%	0.02%
Engineering	1,704,298	1,431,996	(272,302)	-15.98%	0.55%
<b>Community Development</b>	<b>4,378,365</b>	<b>4,229,785</b>	<b>(148,580)</b>	<b>-3.39%</b>	<b>1.64%</b>
Debt Service	4,269,001	7,041,447	2,772,446	64.94%	2.73%
Non-departmental	2,312,848	3,403,700	1,090,852	47.16%	1.32%
Risk Mgt Retention	1,076,250	874,540	(201,710)	-18.74%	0.34%
Sundance Crossings	125,000	287,158	162,158	129.73%	0.11%
<b>Non-departmental</b>	<b>7,783,099</b>	<b>11,606,845</b>	<b>3,823,746</b>	<b>49.13%</b>	<b>4.50%</b>
Reserve/ Contingencies	59,016,898	74,792,059	15,775,161	26.73%	28.98%
CIP, Equip, & One-time Expend	53,058,004	104,508,989	51,450,985	96.97%	40.50%
<b>Total</b>	<b>185,050,022</b>	<b>258,069,053</b>	<b>73,019,031</b>	<b>39.46%</b>	<b>100.00%</b>

**City Of Buckeye  
Authorized Positions**

<b>Program/Department</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>
Mayor & Council	1.00	1.00	2.00	2.00	2.00
Manager	2.00	2.00	5.00	5.00	5.00
Procurement	-	-	3.00	6.00	6.00
Marketing and Comm	-	-	-	3.00	3.00
Economic Development	3.00	3.00	5.00	3.00	3.00
Administrative Services	2.00	2.00	2.00	-	-
Clerk	3.00	3.00	4.00	4.00	4.00
Finance	11.00	11.00	8.00	8.00	8.00
Human Resources	6.00	6.00	8.00	7.00	7.00
Information Technology	6.00	8.00	8.00	9.00	10.00
<b>Administration</b>	<b>34.00</b>	<b>36.00</b>	<b>45.00</b>	<b>47.00</b>	<b>48.00</b>

Comm Services Admin	3.60	4.80	5.80	5.50	5.50
Library	8.00	8.88	9.00	15.00	14.00
Parks	6.50	6.50	6.00	8.00	7.00
Recreation	5.50	7.50	6.00	5.00	7.00
Senior Programs	6.65	7.20	7.20	7.50	7.50
CAP	3.75	-	-	-	-
<b>Community Services</b>	<b>34.00</b>	<b>34.88</b>	<b>34.00</b>	<b>41.00</b>	<b>41.00</b>

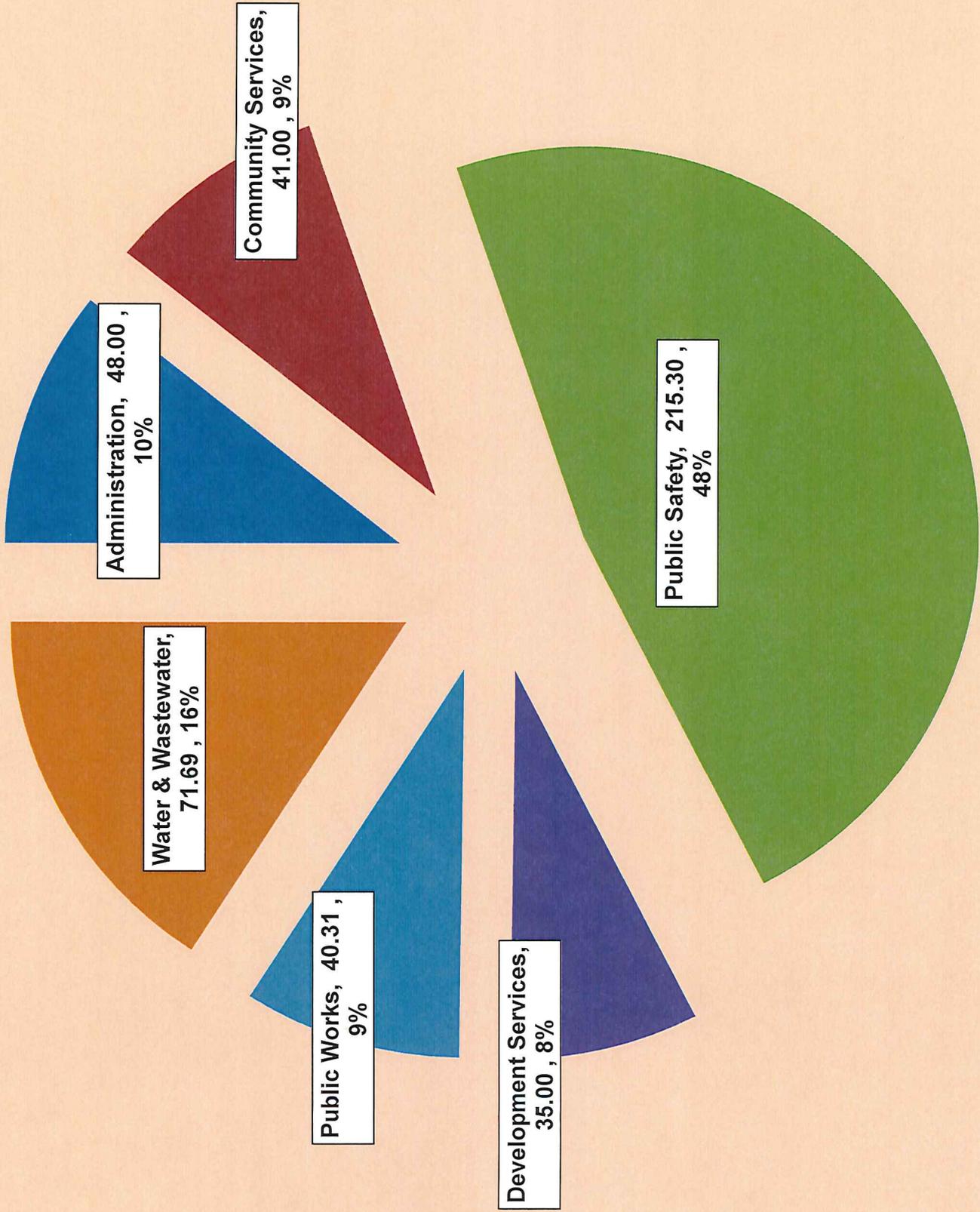
Fire	83.00	88.00	90.00	90.00	90.00
Magistrate Court	6.50	6.50	6.80	6.80	6.80
Police	97.00	112.00	117.50	118.50	118.50
<b>Public Safety</b>	<b>186.50</b>	<b>206.50</b>	<b>214.30</b>	<b>215.30</b>	<b>215.30</b>

Comm Development	8.00	22.00	12.00	11.00	10.00
Engineering	-	-	14.00	14.00	14.00
Building Safety	8.30	11.00	11.00	11.00	11.00
<b>Development Services</b>	<b>16.30</b>	<b>33.00</b>	<b>37.00</b>	<b>36.00</b>	<b>35.00</b>

**City Of Buckeye  
Authorized Positions**

<b>Program/Department</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>
Public Works Admin	1.25	2.25	2.25	2.25	1.25
Facility Maintenance	2.00	3.00	3.00	4.00	4.00
Vehicle Maintenance	5.00	6.00	6.00	6.00	6.00
Solid Waste Enterprise	3.31	3.31	3.98	4.31	8.06
Airport Enterprise	0.25	0.25	1.25	1.25	1.00
Streets	15.50	19.50	20.50	20.50	20.00
<b>Public Works</b>	<b>27.31</b>	<b>34.31</b>	<b>36.98</b>	<b>38.31</b>	<b>40.31</b>
<b>Water &amp; Wastewater</b>	<b>40.69</b>	<b>47.69</b>	<b>55.02</b>	<b>59.69</b>	<b>59.69</b>
<b>Global Water Company</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>
<b>Total</b>	<b>338.80</b>	<b>392.38</b>	<b>422.30</b>	<b>437.30</b>	<b>451.30</b>
Population	52,334	54,102	56,459	58,745	61,124
Positions Per 1000 Capita	6.47	7.25	7.48	7.44	7.38

**City Of Buckeye FY 15-16 Authorized Positions - 451.30**



**City Of Buckeye**  
**CIP, Equip, & One-time Expend**  
**For FY 15-16**

Dept No.	Acct No.	Expenditures	FY 15-16
51	010-051-1103	Special Census	860,000
51	010-051-2011	Jones Ford Acquisition	1,830,000
<b>51 Total</b>		<b>General Government</b>	<b>2,690,000</b>
52	010-052-2011	Council One-time Expend	15,000
<b>52 Total</b>		<b>Mayor &amp; Council</b>	<b>15,000</b>
54	010-054-2011	Munis Employee Reimbursement Software	15,000
<b>54 Total</b>		<b>Finance</b>	<b>15,000</b>
55	010-055-2011	Human Resources One-time Expend	15,000
<b>55 Total</b>		<b>Human Resources</b>	<b>15,000</b>
60	010-060-2011	Police Vehicles	115,000
60	010-060-2011	Police Substation	1,750,000
<b>60 Total</b>		<b>Police</b>	<b>1,865,000</b>
62	010-062-2011	Equipment Gear and Lockers	80,000
62	010-062-2011	Electronic Patient Charting Reports	187,000
62	010-062-2011	Equipment for replacement vehicle	22,000
62	010-062-2011	Outbuilding for Station 701	70,000
62	010-062-2011	Scanning all Fire Department Records	5,500
62	010-062-2011	Certificate of Necessity	400,000
<b>62 Total</b>		<b>Fire</b>	<b>764,500</b>
69	010-069-2011	Musco Interface	1,000
69	010-069-2011	Pass Module	10,000
69	010-069-2011	RecTrac Upgrade	5,000
69	010-069-2011	Staff Training	2,000
69	010-069-2011	Halloween Booths	4,000
<b>69 Total</b>		<b>Recreation</b>	<b>22,000</b>
70	010-070-2011	Connex Box	3,000
70	010-070-2011	Soccer Goals	5,000
<b>70 Total</b>		<b>Parks</b>	<b>8,000</b>
73	010-073-2011	Vehicles	65,000
<b>73 Total</b>		<b>Contracting &amp; Construction</b>	<b>65,000</b>
74	010-074-2011	Ground Lift	20,000
<b>74 Total</b>		<b>Fleet</b>	<b>20,000</b>

**City Of Buckeye**  
**CIP, Equip, & One-time Expend**  
**For FY 15-16**

**Dept No. Acct No. Expenditures FY 15-16**

80	010-080-1198	General Plan Update	350,000
<b>80 Total</b>		<b>Development Services</b>	<b>350,000</b>
81	010-081-2011	CRM Tool	6,000
<b>81 Total</b>		<b>Economic Development</b>	<b>6,000</b>
82	010-082-1238	PROF SVC WATSON ROAD DCR	750,000
<b>82 Total</b>		<b>Engineering</b>	<b>750,000</b>
83	010-083-2011	Surface Pro 4 for council	22,000
83	010-083-2011	Scanners, printers, barcode readers & cash drawers	24,000
<b>83 Total</b>		<b>Information Technology</b>	<b>22,000</b>
85	010-085-1198	ADA Management	50,000
<b>85 Total</b>		<b>Clerk</b>	<b>50,000</b>
042	042-050-1322	Sign Inventory Replacement	200,500
<b>042 Total</b>		<b>MAG/ADOT Proj</b>	<b>200,500</b>
043	043-050-1995	CDBG Projects	758,298
<b>043 Total</b>		<b>CDBG Program</b>	<b>758,298</b>
051	051-050-2113	Airport Pavement Maintenance	100,000
<b>051 Total</b>		<b>Airport Improv</b>	<b>100,000</b>
054	054-050-2011	1 - Box Truck Solid Waste	60,000
<b>054 Total</b>		<b>Solid Waste</b>	<b>60,000</b>
060	060-050-2011	Sewer Master Plan	350,000
060	060-050-2170	Reclaimed Water Project	6,686,885
060	060-050-2200	Repair Sundance WRF	1,500,000
060	060-050-2201	Repair Tartesso WRF	550,000
060	060-050-2202	Repair Beloat WRF	350,000
060	060-050-2203	Repair Festival WRF	525,000
<b>060 Total</b>		<b>Sewer</b>	<b>9,961,885</b>
061	061-050-2011	Trailer	26,000
061	061-050-2011	SCADA technical reader	55,000
061	061-050-2011	Instrumentation Control Equipment	30,000
061	061-050-2011	Repl 2 P/U trucks & 1 Service truck.	86,000
061	061-050-2011	Antenna Installation	50,000
061	061-050-2011	Water Master Plan	350,000

**City Of Buckeye**  
**CIP, Equip, & One-time Expend**  
**For FY 15-16**

Dept No.	Acct No.	Expenditures	FY 15-16
061	061-050-2154	Airport Well	2,606,793
061	061-050-2156	Downtown-Sundance 16" Waterline	3,933,504
061	061-050-2160	Hopeville Water Company Acquisition	250,000
061	061-050-2167	Waterline To Hopeville	2,500,000
061	061-050-2204	4th St. Water Campus	1,519,375
061	061-050-2205	Yuma Interconnect	150,000
061	061-050-2206	Global Acquisition	56,000,000
<b>061 Total</b>		<b>Water</b>	<b>67,556,672</b>
070	070-050-2011	1- Street Sweeper-Streets	263,130
<b>070 Total</b>		<b>Streets</b>	<b>263,130</b>
073	073-050-1527	COPS-BVP Grant	15,000
073	073-050-1920	Homeland Security Grants	50,000
073	073-050-1995	Unspecified Competitive Grants	429,088
<b>073 Total</b>		<b>Police Grants</b>	<b>494,088</b>
074	074-050-1605	SPACE	53,083
<b>074 Total</b>		<b>Senior Center Grant</b>	<b>53,083</b>
075	075-050-1965	Nuclear Emergency Management	69,000
075	075-050-1995	Unspecified Competitive Grants	1,315,996
075	075-050-2118	USAI HAZ-MAT Vehicle Equipment	140,000
<b>075 Total</b>		<b>Fire Grants</b>	<b>1,524,996</b>
076	076-050-2008	Skyline Regional Park	40,000
076	076-050-2033	LSTA Grant	60,000
<b>076 Total</b>		<b>Park Grants</b>	<b>100,000</b>
079	079-050-1311	Helzappopin' Restroom Repair	157,640
079	079-050-1631	Rodeo Grounds Events	58,000
<b>079 Total</b>		<b>Rodeo Grounds</b>	<b>215,640</b>
100	100-050-2008	Skyline Regional Park	1,177,239
100	100-050-2015	Sundance Park Design Phase 2	946,023
100	100-050-2096	Buckeye City Lake	376,477
<b>100 Total</b>		<b>Pks &amp; Rec Impact Fees</b>	<b>2,499,739</b>
121	121-050-2011	New Vehicle & Equipment Purchase	930,000
<b>121 Total</b>		<b>Replacement Reserve</b>	<b>930,000</b>

**City Of Buckeye**  
**CIP, Equip, & One-time Expend**  
**For FY 15-16**

Dept No.	Acct No.	Expenditures	FY 15-16
122	122-050-1113	6.25 Funds Remaining	221,912
122	122-050-1113	6.25 Funds Requested	131,700
122	122-050-1115	Contract Main Street Coalition	59,400
122	122-050-1312	BenBow Alley Revitalization	80,388
<b>122 Total</b>		<b>Economic Development Fund</b>	<b>493,400</b>
610	610-050-1947	Maricopa Co. IGA-ROW/rep Maintenance	1,000,000
610	610-050-2125	Traffic Signal - Ind Sch/Jack Rabbit Intersection	600,000
<b>610 Total</b>		<b>Roadway Const</b>	<b>1,600,000</b>
625	625-050-1430	Repair & Replace Security Fence	200,000
<b>625 Total</b>		<b>CIP Facilities</b>	<b>200,000</b>
630	630-050-1625	Program Supplies/ Equipment	126,738
630	630-050-1632	Marathon	75,000
630	630-050-2008	Skyline Regional Park	2,800,000
<b>630 Total</b>		<b>CIP Pks &amp; Library</b>	<b>3,001,738</b>
640	640-050-2028	Watson Rd Ext. to BLM Park	158,190
<b>640 Total</b>		<b>CIP Road Proj</b>	<b>158,190</b>
641	641-050-2011	Capital Outlay	25,000
641	641-50-1197	Other Contractual Services	49,880
641	641-50-1625	Program Supplies/ Equipment	36,120
<b>641 Total</b>		<b>Transit Programs</b>	<b>111,000</b>
650	650-050-2069	Enterprise Resource Plan (ERP)	1,560,000
<b>650 Total</b>		<b>Automation and Technology</b>	<b>1,560,000</b>
655	655-050-1625	Program Supplies/ Equipment	600,000
<b>655 Total</b>		<b>Technology Life Cycle</b>	<b>600,000</b>
660	660-050-1144	Gila River Program	400,000
<b>660 Total</b>		<b>Non-Constr Improv Projects</b>	<b>400,000</b>
672	672-050-2058	Festival Public Safety Facility	4,976,120
<b>672 Total</b>		<b>CIP Fire</b>	<b>4,976,120</b>
706	706-050-5005	Pre-formation Expense	9,010
<b>706 Total</b>		<b>Roosevelt Imp Dist</b>	<b>9,010</b>
		<b>Total CIP, Equip, &amp; One-time Expend</b>	<b>104,508,989</b>

**City Of Buckeye  
Adopted Budget  
For FY 15-16**

Dept No.	Expenditures	FY 13-14	Budget FY 14-15	Estimated FY 14-15	FY 15-16
50 Total	Manager	482,276	827,755	1,415,553	1,821,517
52 Total	Mayor & Council	443,242	565,882	513,274	645,316
54 Total	Finance	3,011,668	3,126,206	3,155,028	3,875,766
55 Total	Human Resources	828,316	944,798	882,331	923,451
56 Total	Administrative Services	21,994	-	-	-
60 Total	Police	14,327,718	14,134,645	13,990,464	16,385,939
61 Total	Court	719,561	768,794	718,061	731,625
62 Total	Fire	10,913,928	10,886,890	10,602,362	11,620,155
69 Total	Recreation	954,204	962,648	971,606	1,168,856
70 Total	Parks	771,924	931,277	626,119	712,902
71 Total	Library	654,717	1,683,378	1,069,907	1,088,377
72 Total	Community Services Admin	662,268	741,580	701,436	759,406
73 Total	Procurement	265,953	284,533	466,988	642,053
74 Total	Fleet	792,102	860,604	789,420	969,147
78 Total	Public Works Admin	907,223	823,971	943,144	999,001
79 Total	Marketing and Communications	-	215,528	253,597	328,481
80 Total	Community Development	1,625,871	2,307,332	2,255,887	2,706,156
81 Total	Economic Development	581,376	1,852,135	342,863	2,217,633
82 Total	Engineering	887,707	2,825,798	1,668,870	2,181,996
83 Total	Information Technology	1,708,307	1,843,969	1,723,429	2,536,807
84 Total	Building Safety	1,003,024	-	-	-
85 Total	Clerk	370,179	544,812	392,429	540,193
89 Total	Debt Service	1,071,958	1,071,920	1,064,620	1,142,892
95 Total	Reserves/Contingency	-	12,301,246	-	12,856,779
032 Total	Fill The Gap	-	25,787	-	31,052
033 Total	JCEF	-	31,994	-	43,686
034 Total	Court Special Fund	6,842	67,524	-	90,683
035 Total	RICO	527,494	602,500	450,704	602,700
037 Total	VALUE Kids	-	3,479	-	3,479
038 Total	Buckeye Explorer	242	10,311	-	10,069
040 Total	Volunteer Firemen's	1,726	255,097	1,828	286,874
041 Total	BYB Fund	1,783	3,613	333	2,265
042 Total	MAG/ADOT Proj	43,822	280,500	-	200,500
043 Total	CDBG	471,071	825,463	84,000	758,298
045 Total	Towing/Impound	56,465	218,980	57,000	358,998
046 Total	Special Districts	598,377	20,000,000	-	20,000,000
050 Total	Airport Opns	271,571	367,450	310,682	380,659
051 Total	Airport Improv	29,821	1,327,500	837,000	100,000
054 Total	Solid Waste	3,718,861	4,737,840	4,013,313	5,452,250

**City Of Buckeye  
Adopted Budget  
For FY 15-16**

Dept No.	Expenditures	Budget		Estimated	FY 15-16
		FY 13-14	FY 14-15	FY 14-15	
057 Total	Cemetery	24,178	216,799	26,603	214,458
059 Total	Sundance Wtr Rechg	-	160,000	-	601,489
060 Total	Sewer	5,641,602	12,340,004	5,908,688	16,707,660
061 Total	Water	11,007,846	28,278,687	12,476,552	93,622,695
063 Total	Community Action Program (CAP)	-	-	-	-
066 Total	APS/SRP Mitigation	1,140	92,304	-	93,164
068 Total	Future Road Improvement	-	-	-	2,130,384
070 Total	HURF	3,084,896	3,427,888	3,003,373	3,895,292
071 Total	Streets Improv	691,373	2,373,963	1,438,000	1,065,373
073 Total	Police Grants	363,810	424,362	145,000	663,088
074 Total	Area Agency (AAA)	533,205	564,553	629,899	584,256
075 Total	Fire Grants	390,187	500,000	185,000	1,524,996
076 Total	Park Grants	1,557	120,283	10,500	309,614
078 Total	Sundance Crossings	98,331	525,900	82,800	701,520
079 Total	Rodeo Grounds	-	-	-	215,640
080 Total	Transient Lodging Tax	-	-	-	60,000
100 Total	Pks & Rec Impact Fees	344,952	2,874,608	280,000	2,499,739
101 Total	Library Impact Fees	95,995	5,915	1,420,000	48,964
102 Total	Police Impact Fees	-	-	-	-
103 Total	Gen Govt Impact Fees	267,549	724,818	745,000	167,515
104 Total	Streets Impact Fees	132,942	3,182,379	100,000	2,969,860
105 Total	Wtr Sys Improv	300	4,965,420	-	4,965,907
106 Total	Swr Improv	6,033	4,047,593	808,989	3,242,573
107 Total	Fire Impact Fees	227,456	975,333	340,175	622,736
121 Total	Replacement Reserve	1,286,410	1,414,210	1,445,000	943,000
122 Total	Economic Development	476,069	583,800	221,900	553,400
125 Total	Risk Mgt Retention	1,021,182	1,402,308	807,590	874,540
160 Total	Impact Fees Parks & Rec	24,596	1,433,070	-	1,356,818
161 Total	Impact Fees Library	3,389	207,554	-	198,923
162 Total	Impact Fees Police	9,055	1,280,623	818,000	-
163 Total	Impact Fees Fire	15,202	1,894,591	35,000	1,691,451
164 Total	Impact Fees Streets	30,951	657,968	-	523,154
165 Total	Impact Fees Water	26,142	111,203	-	147,572
166 Total	Impact Fees Waste Water	75,246	1,121,240	-	823,817
170 Total	Parks & Rec Imp Fees	-	-	-	575,684
171 Total	Library Impact Fees	-	-	-	326,774
172 Total	Streets Impact Fees	-	-	-	155,839
173 Total	Public Safety Imp Fees	-	-	-	1,549,370
174 Total	Water Impact Fees	-	-	-	621,447

**City Of Buckeye  
Adopted Budget  
For FY 15-16**

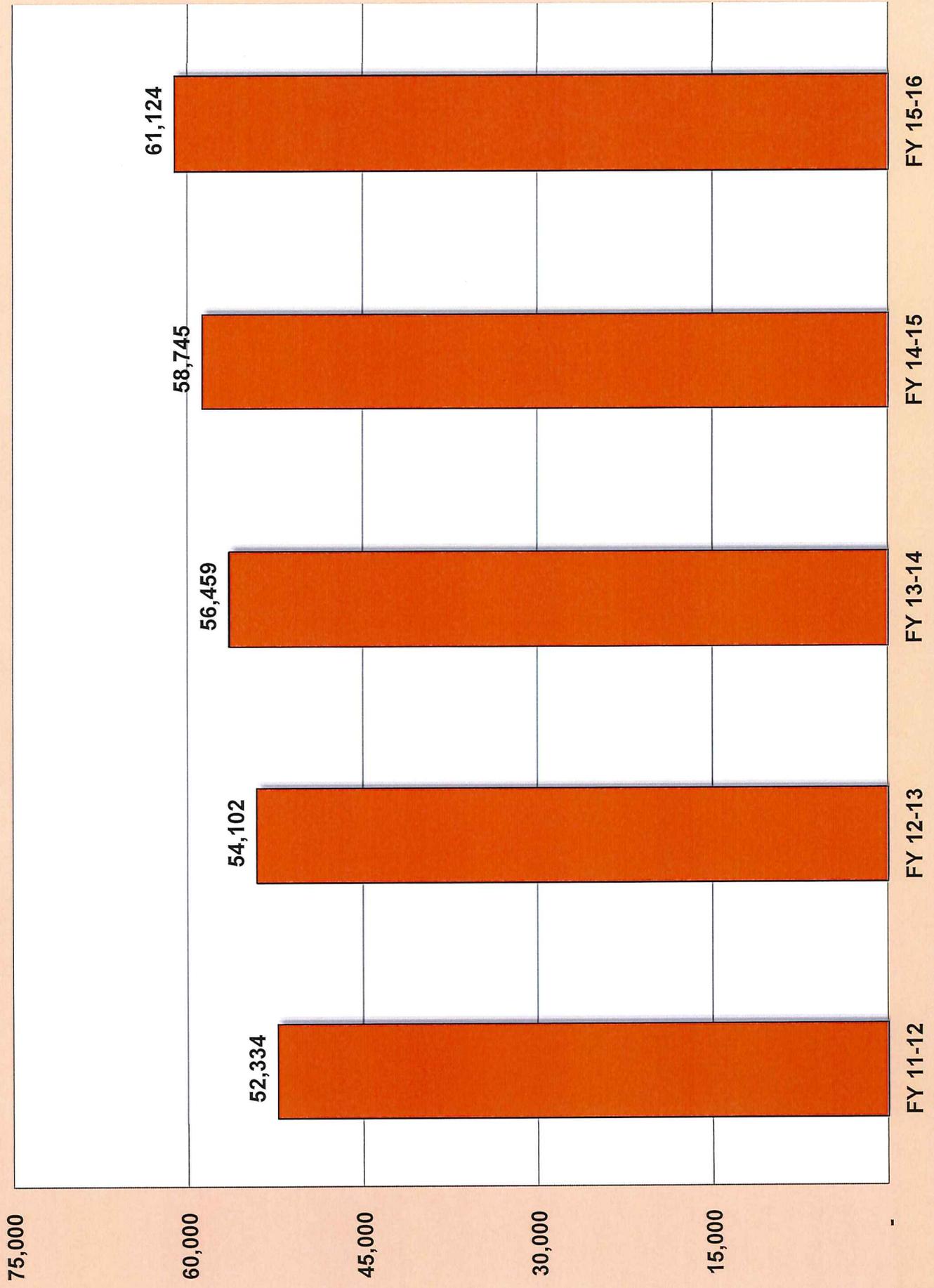
Dept No.	Expenditures	Budget		Estimated	
		FY 13-14	FY 14-15	FY 14-15	FY 15-16
175 Total	Wastewater Impact Fees	-	-	-	419,668
180 Total	Dwn Twn Revital	-	-	-	-
185 Total	Heritage Park	-	78,110	-	78,110
190 Total	GADA 2005A Infrastr	29,325	-	-	-
194 Total	GADA 2006A Infrastr	-	-	-	-
492 Total	Miller Rd O&M	128,671	118,717	50,376	-
493 Total	Jackrabbit Swr O&M	13,404	7,591	2,907	3,286
550 Total	SLID Opns	222,434	303,853	241,567	260,848
610 Total	Roadway Const	820,309	4,762,486	1,905,000	3,421,404
615 Total	CIP Gen	19,103	10,144	-	-
625 Total	CIP Facilities	183,631	-	125,000	200,000
630 Total	CIP Pks & Library	127,612	3,366,300	501,000	3,001,738
640 Total	CIP Road Proj	723,846	1,000,000	75,600	304,198
641 Total	Transit Programs	-	17,198	-	111,000
650 Total	Auto & Tech	442,930	2,350,000	860,000	1,560,000
655 Total	Tech Life Cycle	165,526	-	-	600,000
660 Total	Non-Constr Improv Projects	44,094	440,000	470,000	400,000
670 Total	ADOT LTAF II	-	-	-	-
672 Total	CIP Fire	114,587	6,176,120	1,200,000	4,976,120
701 Total	Miller Rd Debt	255,425	840,730	317,000	-
703 Total	Jackrabbit Swr Debt	286,376	371,026	171,000	299,000
706 Total	Roosevelt Imp Dist	40,920	36,632	9,100	9,010
	<b>Total Expenditures</b>	<b>78,233,377</b>	<b>185,050,022</b>	<b>87,158,866</b>	<b>258,069,053</b>

**City Of Buckeye Financial Indicators**  
For FY 15-16

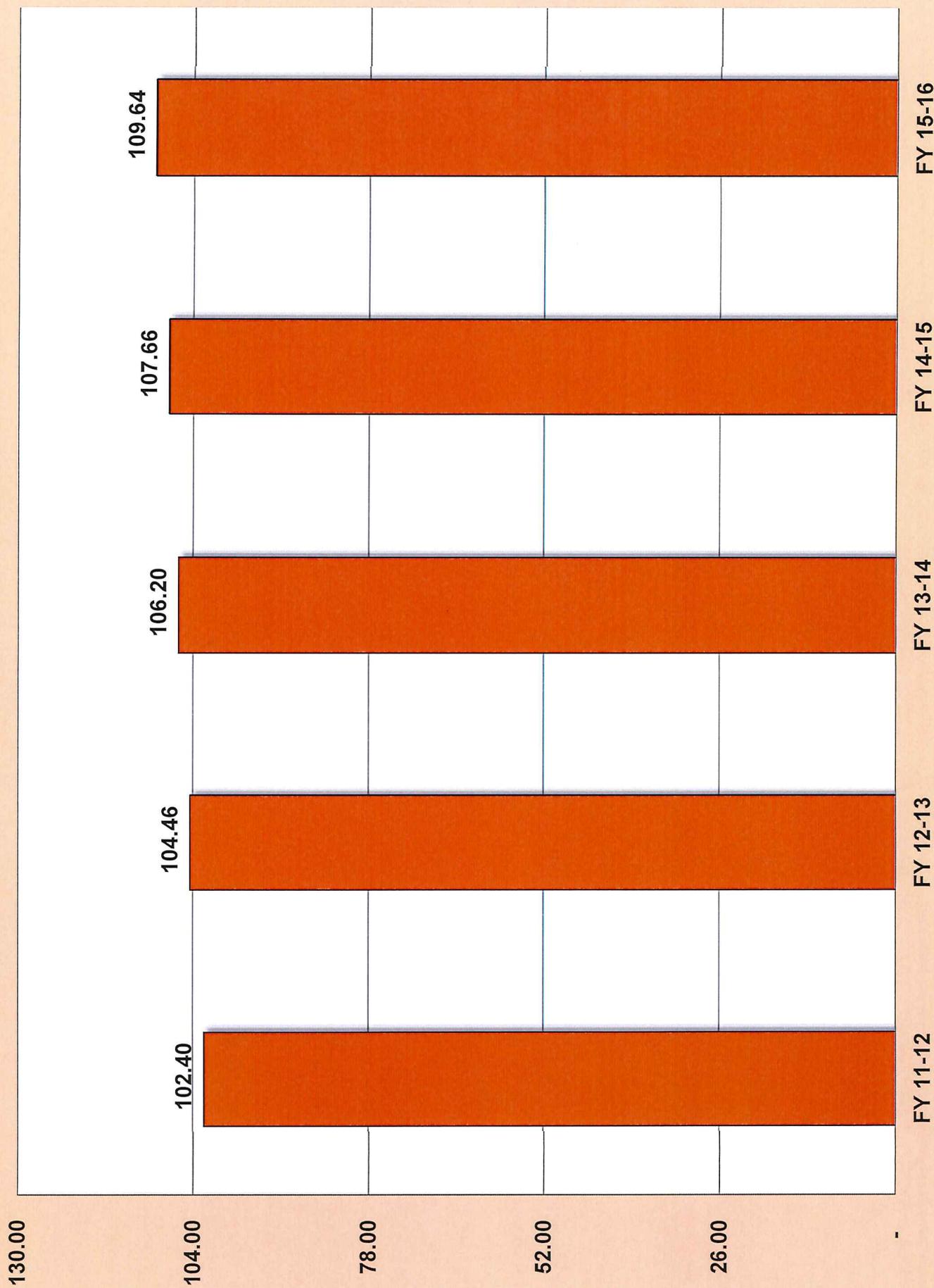
Indicators	Budget FY 11-12		Budget FY 12-13		Budget FY 13-14		Budget FY 14-15		Budget FY 15-16		Percent Change
	Budget	Percent									
<b>Population @ July 1</b>	52,334		54,102		56,459		58,745		61,124		4.05%
Annual Percent Change	2.58%		3.38%		4.36%		4.05%		4.05%		
<b>GDP Implicit Price Deflator</b>	102.40		104.46		106.20		107.66		109.64		1.84%
Annual Percent Change	1.87%		2.01%		1.67%		1.37%		1.84%		
<b>Sales Tax Revenues</b>	\$ 13,340,000		\$ 14,255,000		\$ 16,702,000		\$ 17,217,322		\$ 21,109,164		22.60%
Annual Percent Change	5.05%		6.86%		17.17%		3.09%		22.60%		
<b>Primary Net Assessed Valuation (NAV)</b>	\$315,361,719		\$295,509,637		\$282,005,064		\$296,070,299		\$320,169,039		8.14%
Annual Percent Change	-21.62%		-6.30%		-4.57%		4.99%		8.14%		
<b>Opr Revenues/Deflated/Capita</b>	\$ 919		\$ 955		\$ 1,025		\$ 1,029		\$ 1,144		11.16%
Annual Percent Change	12.99%		3.93%		7.27%		0.44%		11.16%		
<b>Property Tax Levies</b>	\$5,065,024		\$5,332,766		\$5,079,332		\$ 5,332,600		\$ 5,763,043		8.07%
Annual Percent Change	5.93%		5.29%		-4.75%		4.99%		8.07%		
<b>Opr Expenditures/Deflated/Capita</b>	\$ 994		\$ 1,014		\$ 1,119		\$ 1,154		\$ 1,175		1.83%
Annual Percent Change	5.02%		1.93%		10.37%		3.18%		1.83%		
<b>Fulltime Positions/1000Capita</b>	6.47		7.25		7.48		7.39		7.38		-0.13%
Annual Percent Change	1.38%		12.03%		3.13%		-1.16%		-0.13%		
<b>Debt Service as a % of FCV*</b>	0.12%		0.13%		0.13%		0.13%		0.19%		52.95%
Annual Percent Change	25.38%		5.69%		1.93%		-4.56%		52.95%		

\*Full Cash Value (FCV)

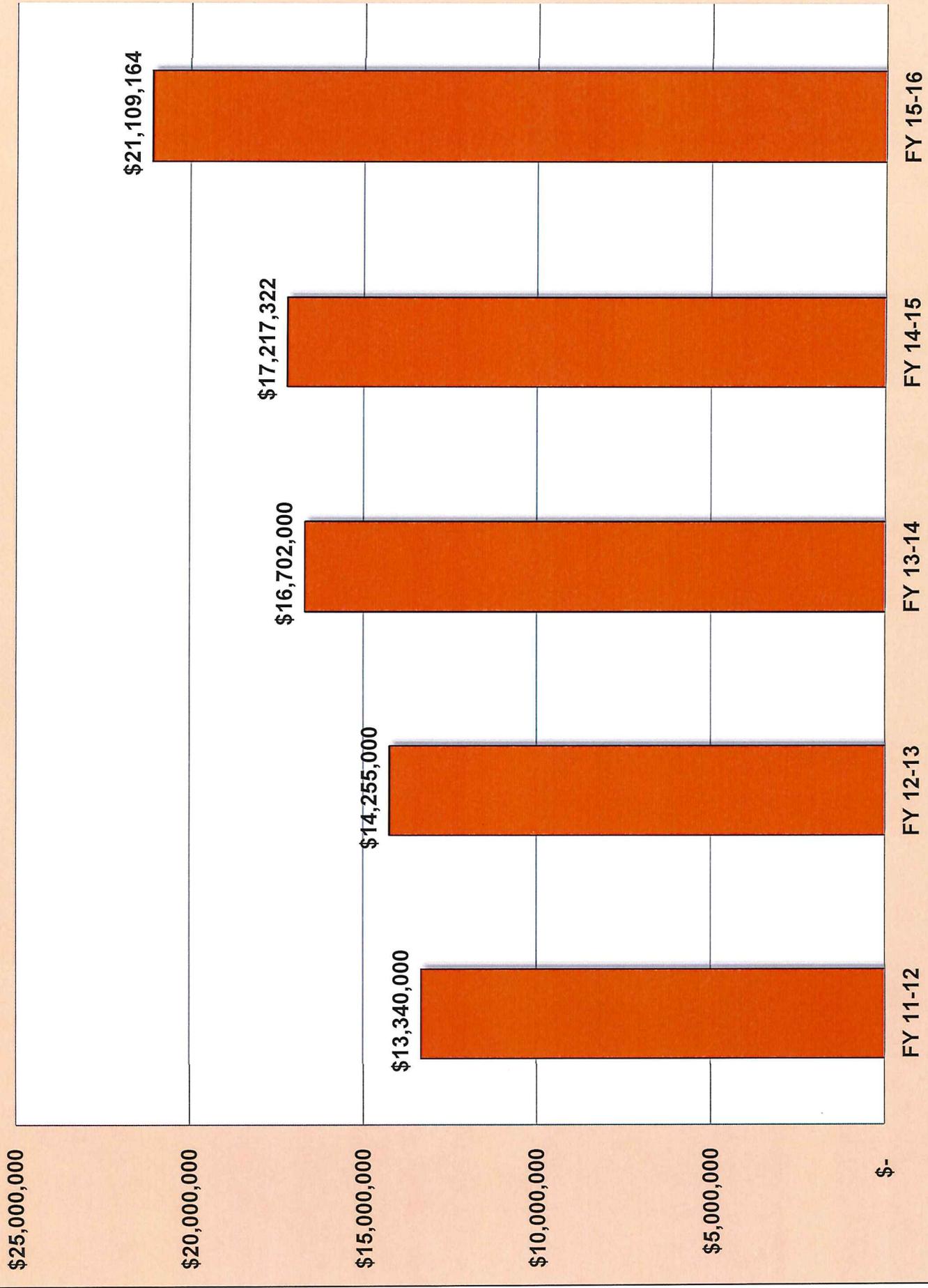
# City Of Buckeye Population Estimates July 1



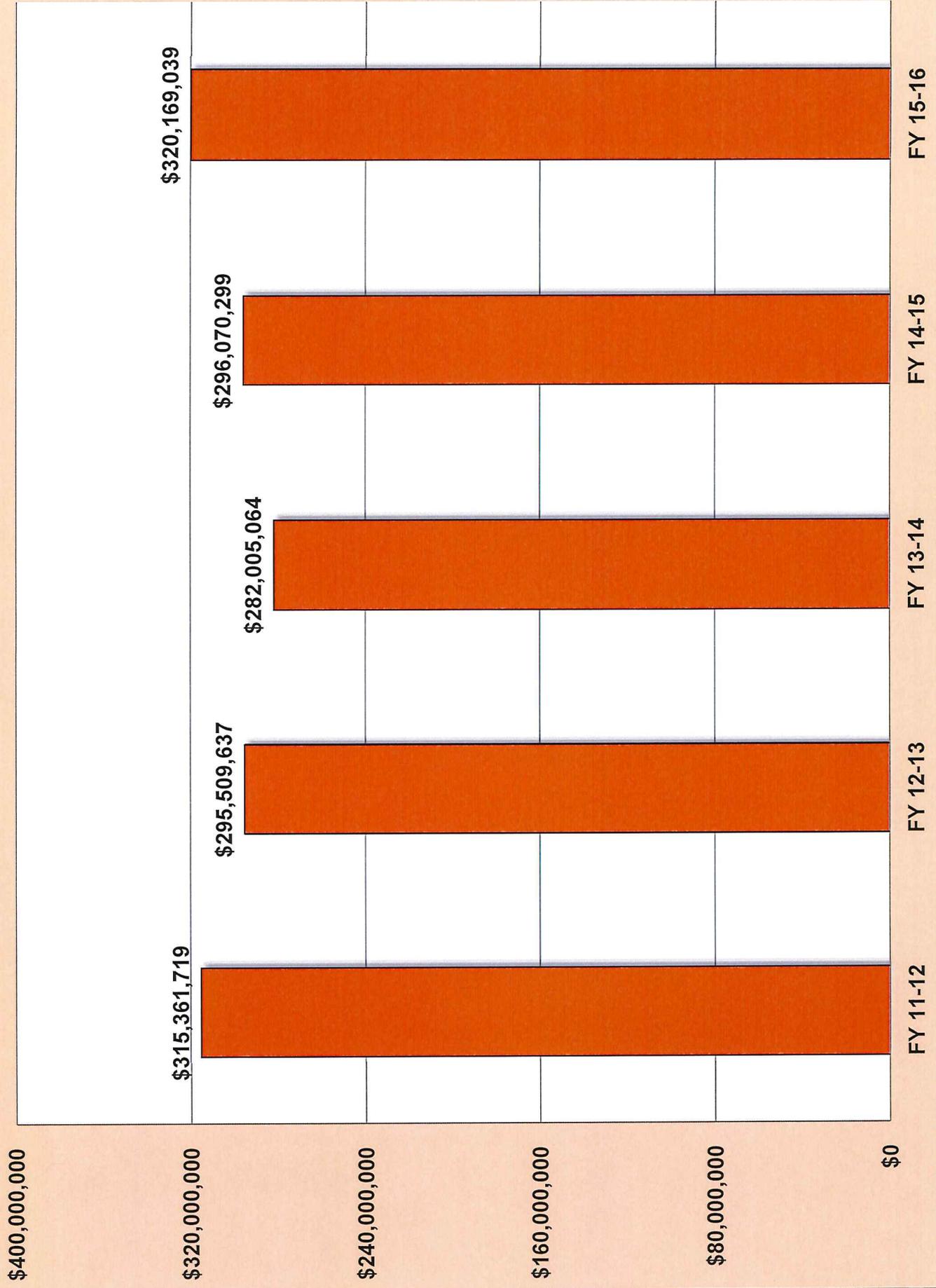
Gross Domestic Product Implicit Price Deflator Index



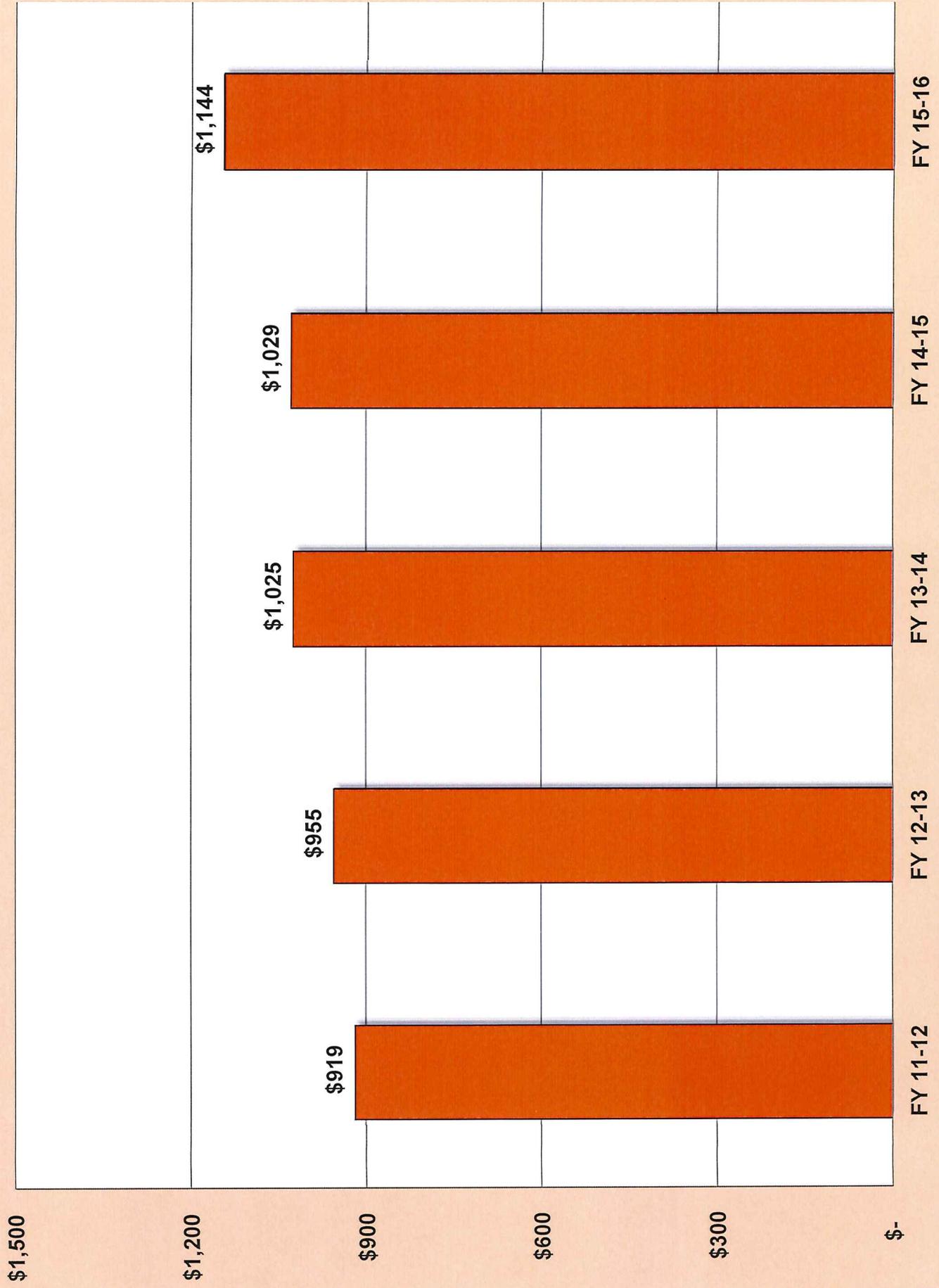
**City Of Buckeye Sales Tax Revenues**



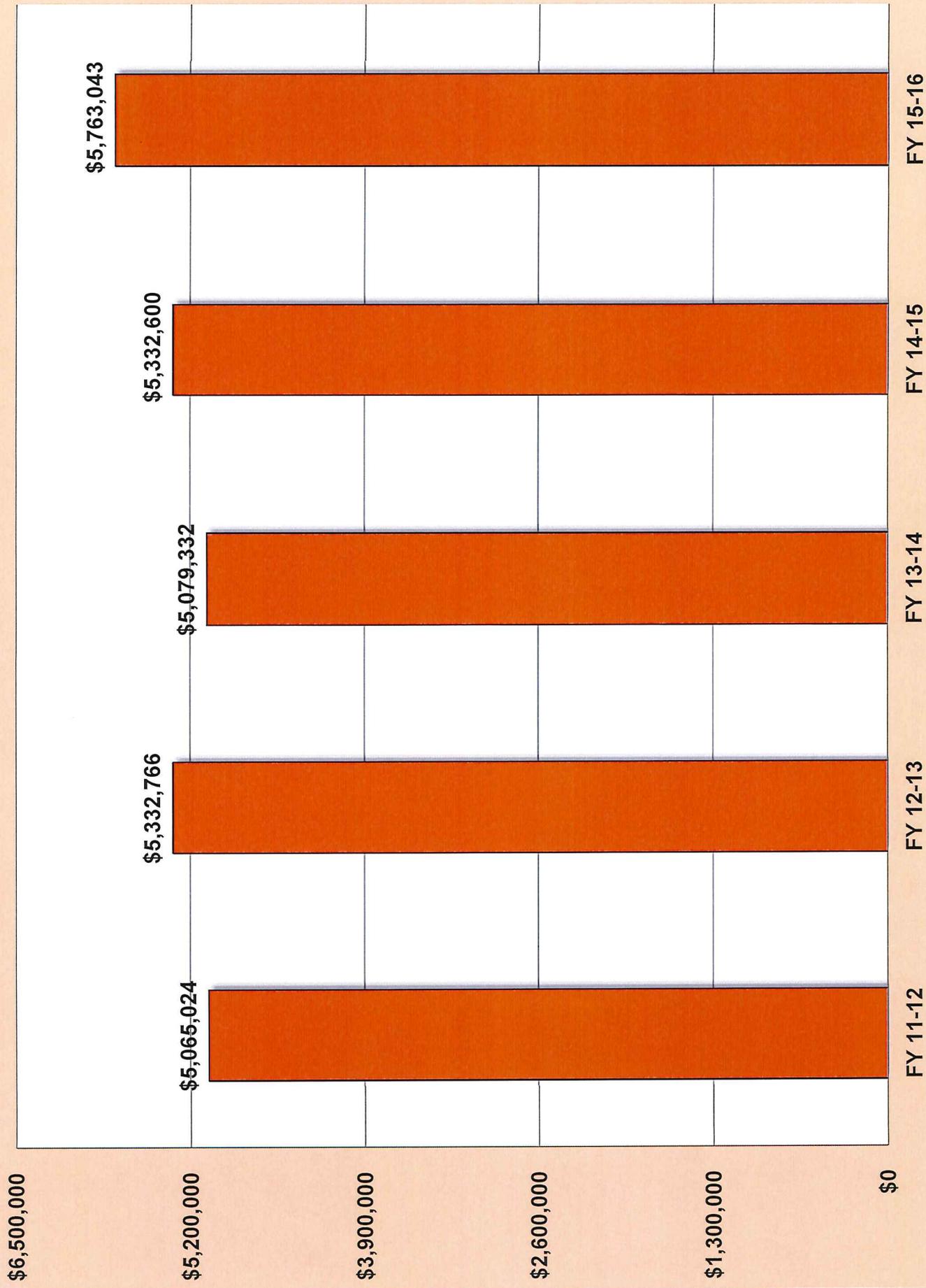
**City Of Buckeye Primary Net Assessed Value**



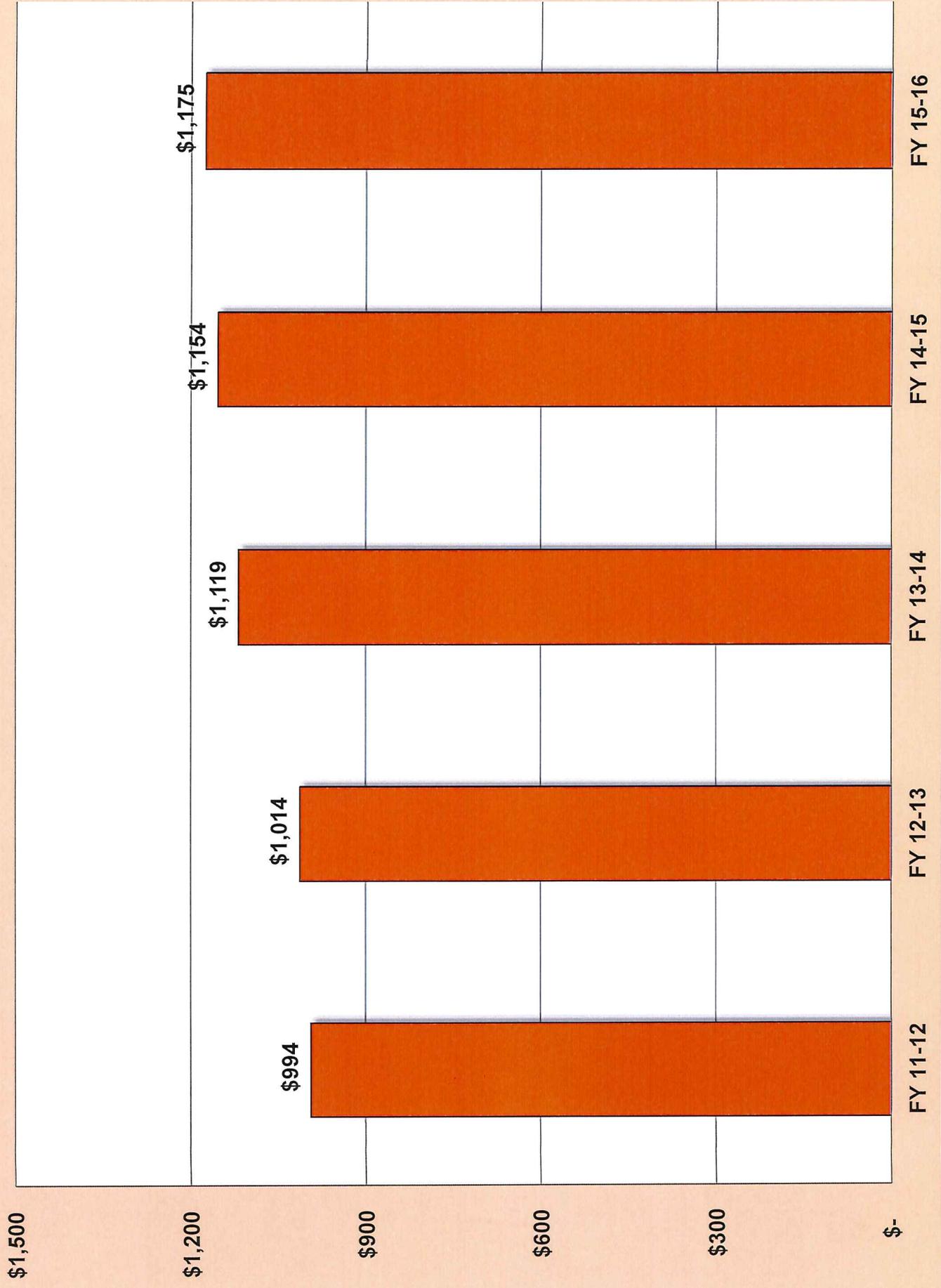
**City Of Buckeye Operating Revenues Deflated Per Capita**



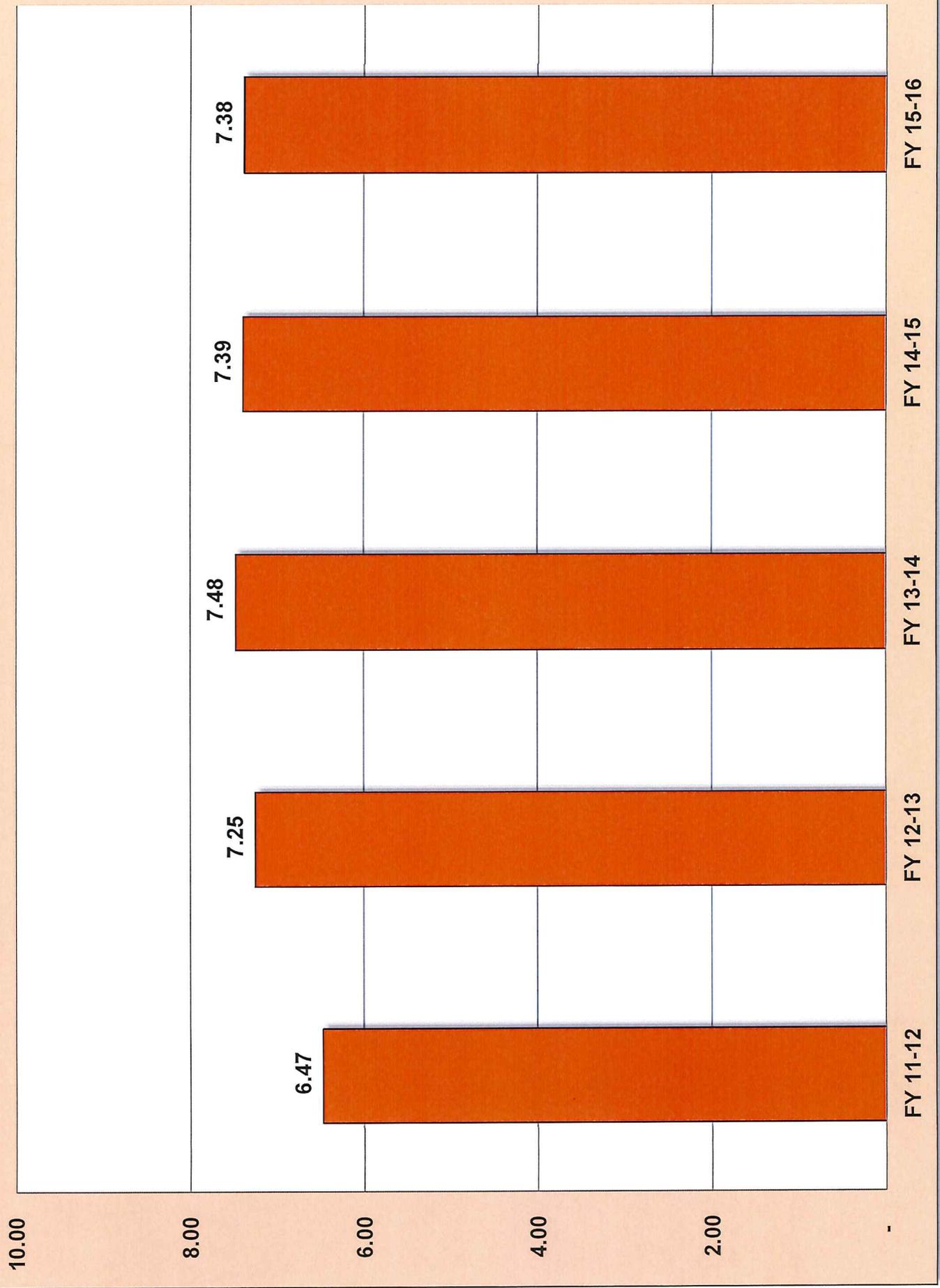
**City Of Buckeye Property Tax Levy**



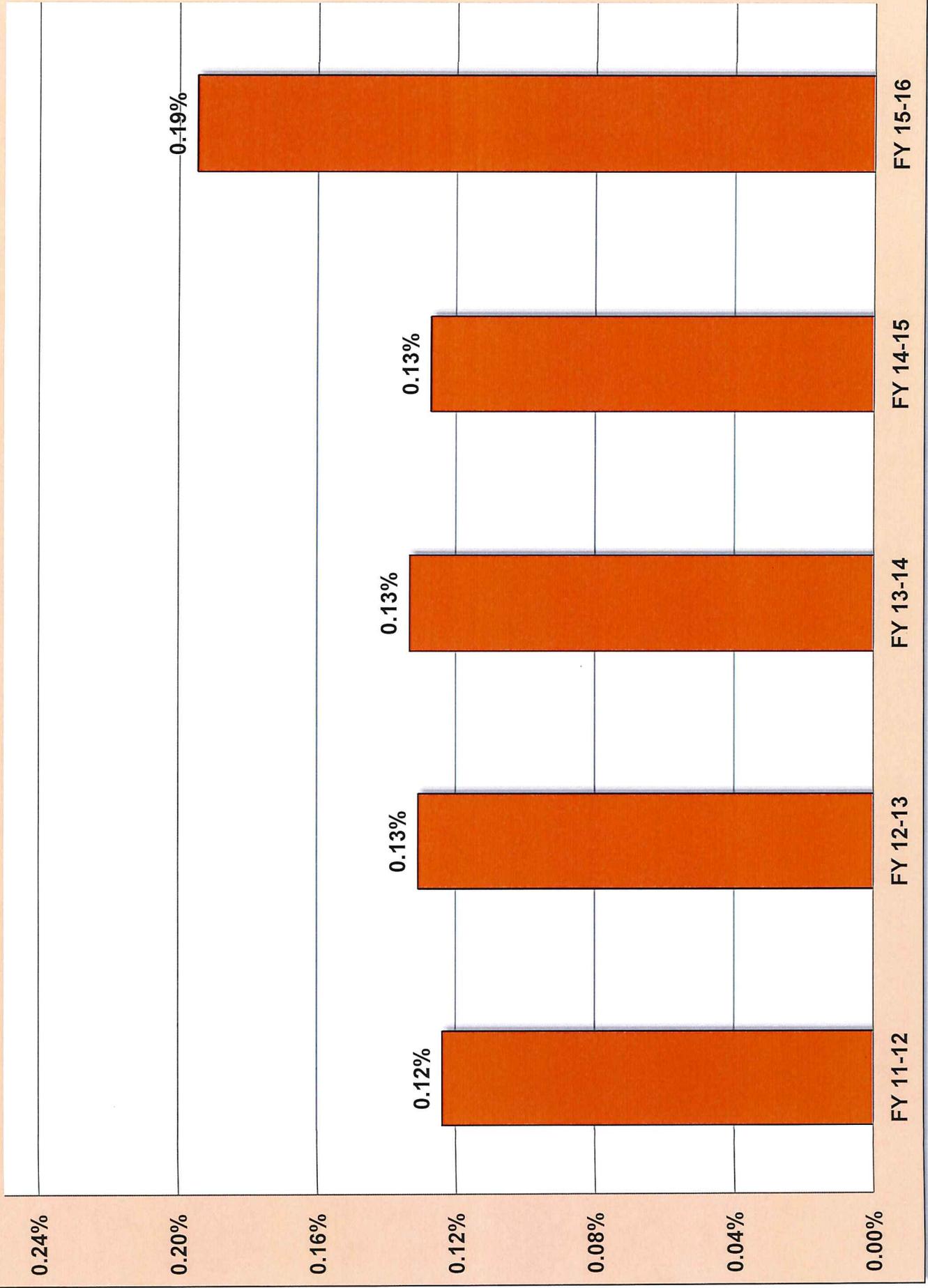
**City Of Buckeye Operating Expenditures Deflated Per Capita**



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

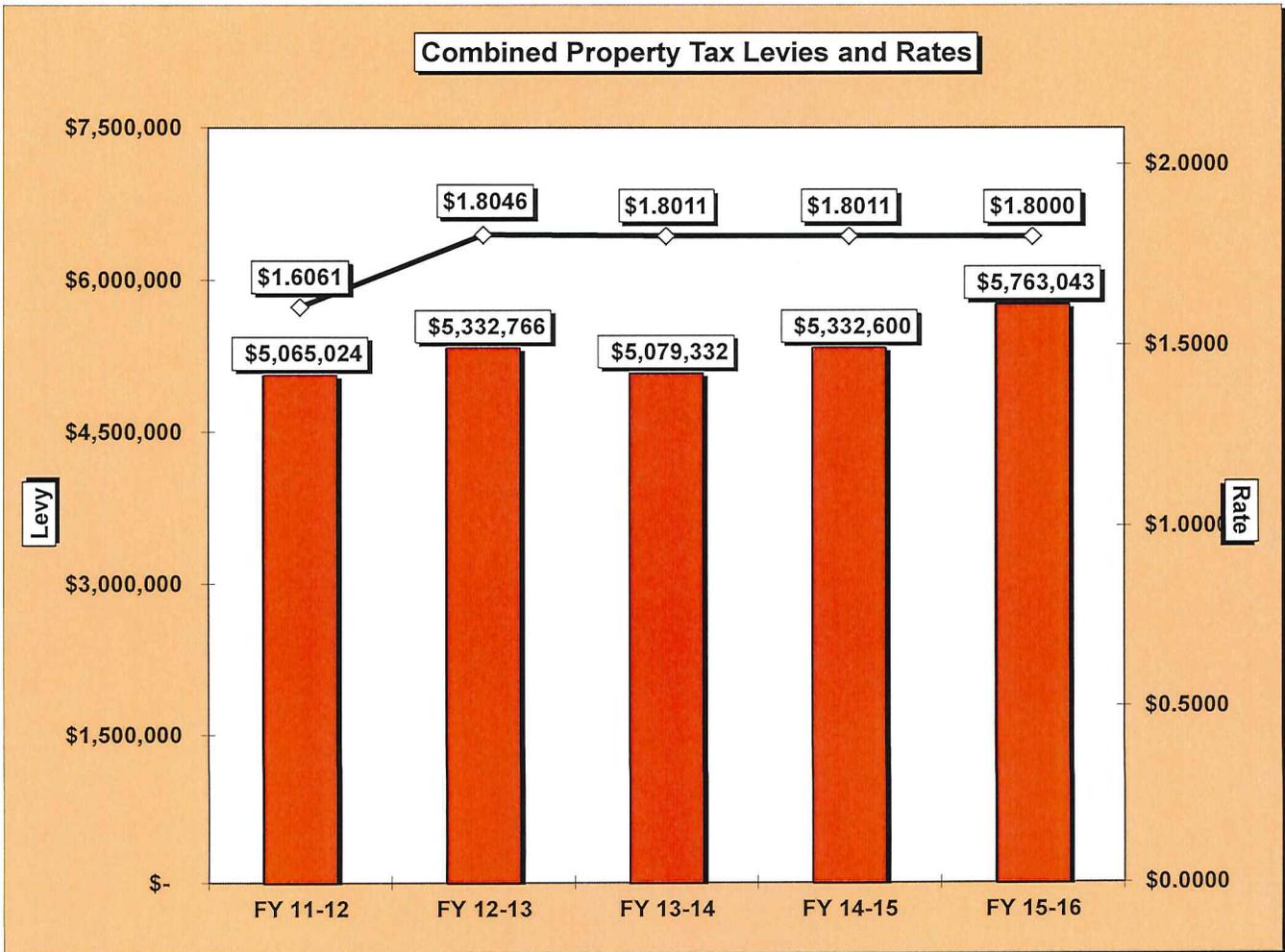


**City Of Buckeye Debt Service As A Percent Of Limited Property Value**

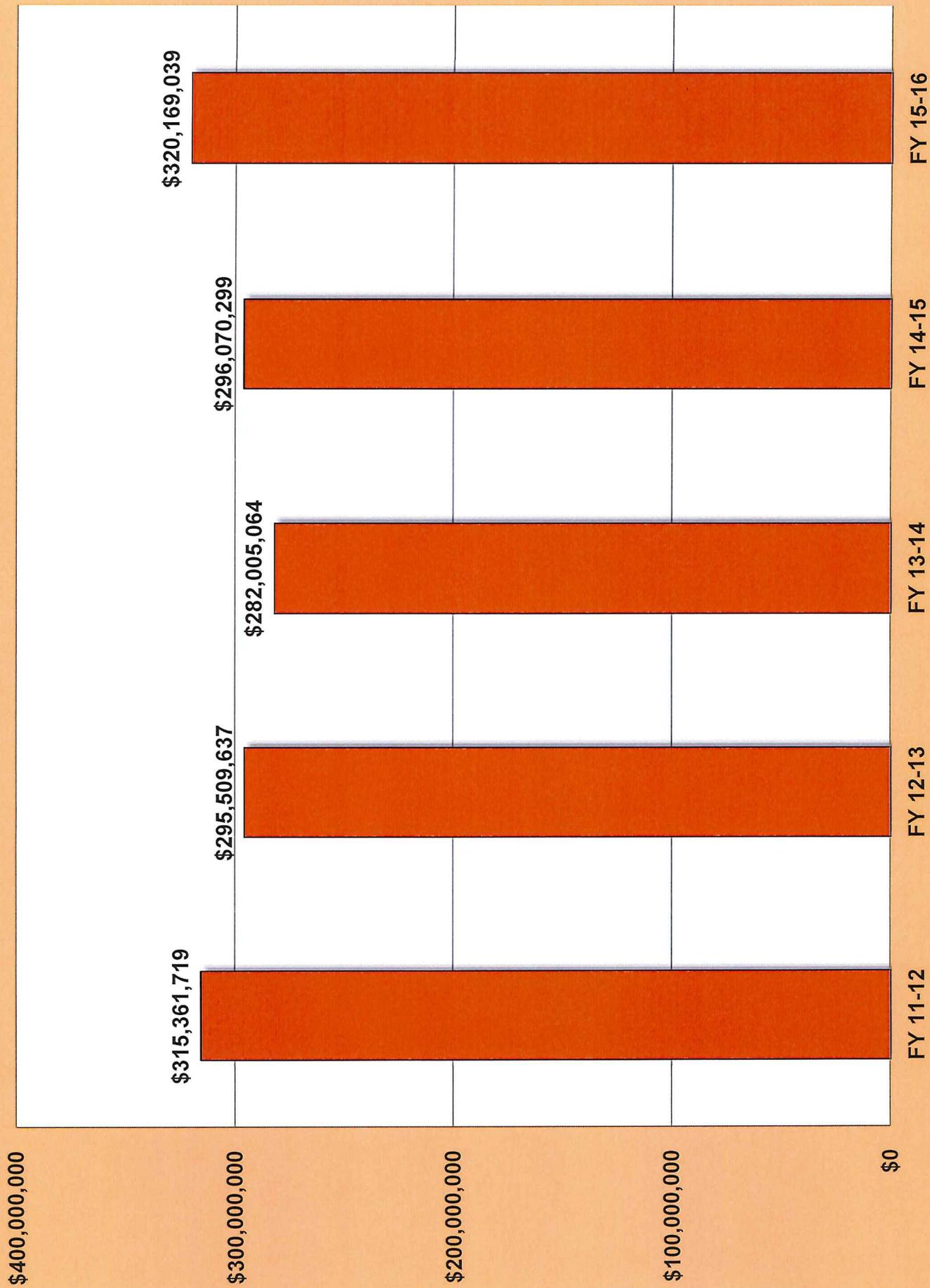


**City Of Buckeye**  
**Property Tax Levies and Rates**  
**For The Periods Indicated**

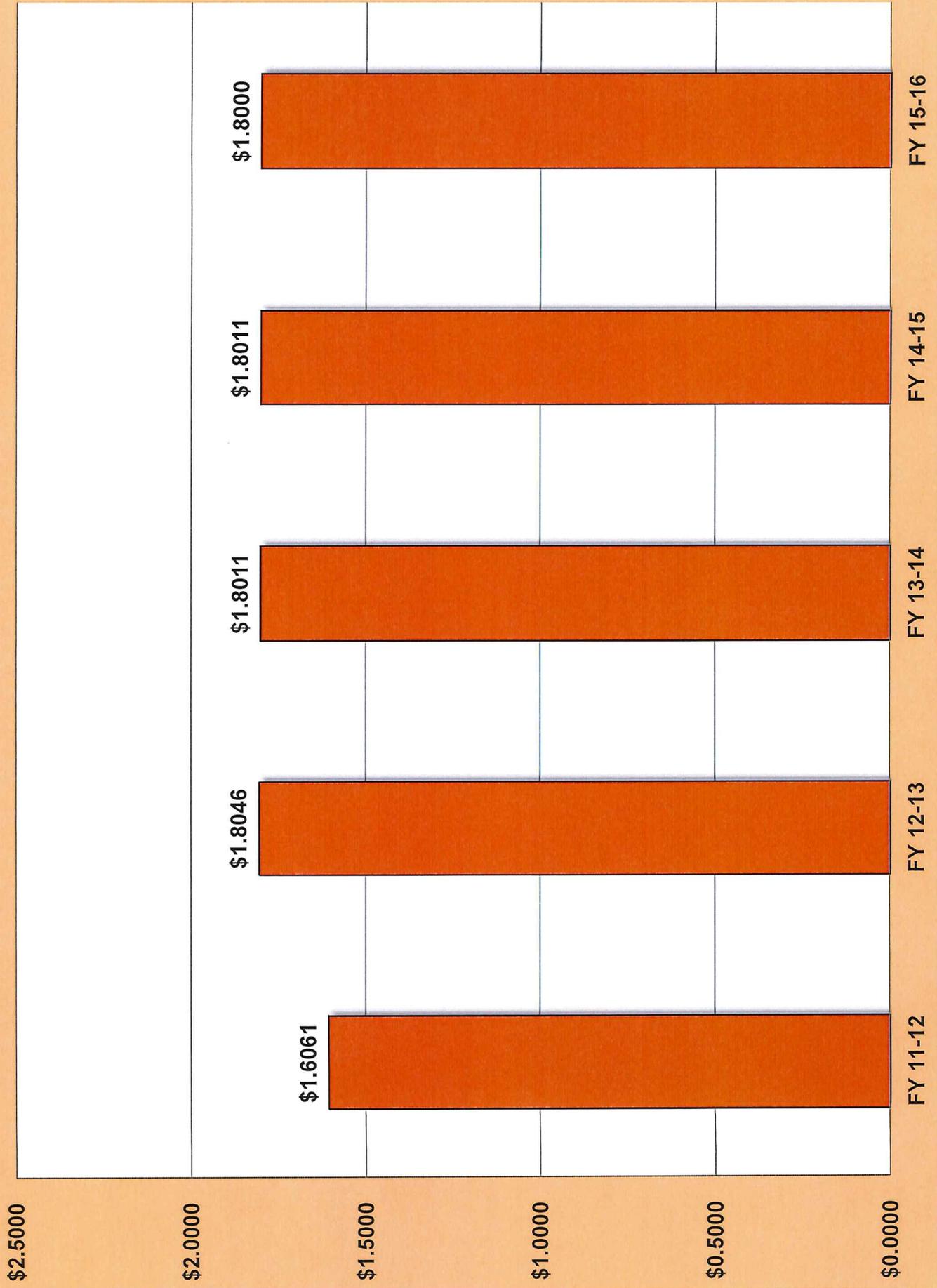
Year	Secondary			Primary			Total	
	AV	Levy	Rate/\$100	AV	Levy	Rate/\$100	Levy	Rate/\$100
FY 01-02	\$42,870,450	\$463,001	\$1.0800	\$39,937,874	\$235,633	\$0.5900	\$698,634	\$1.6700
FY 02-03	\$46,996,103	\$325,401	\$0.6924	\$41,806,823	\$408,704	\$0.9776	\$734,105	\$1.6700
FY 03-04	\$56,727,094	\$324,763	\$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
FY 15-16	\$320,169,039	\$0	\$0.0000	\$320,169,039	\$5,763,043	\$1.8000	\$5,763,043	\$1.8000



**City Of Buckeye Primary Net Assessed Value**



### City Of Buckeye Property Tax Rates



## General Fund Budget Overview

Budget	Percent
FY 15-16	Of Total

### Sources of Funds

Local Government	\$22,659,200	30.85%
Beginning Fund Balance	\$21,212,673	28.88%
State Shared Revenues	\$12,996,589	17.69%
Property Taxes	\$5,833,043	7.94%
Building & Planning Fees	\$4,627,208	6.30%
Franchise Fees & Leases	\$2,690,688	3.66%
Charges For Services	\$1,563,585	2.13%
All Other Revenues	\$1,514,400	2.06%
Operating Interest Revenues	\$350,030	0.48%
Grants/ Donations/ Sponsorships	\$11,700	0.02%
<b>Total Sources Of Funds</b>	<b>\$73,459,116</b>	<b>100.00%</b>

### Uses of Funds

#### Programs

Public Safety	\$26,148,218	35.60%
CIP, Equip, & One-time Expend & Xfers	\$13,286,169	18.09%
Reserve/ Contingencies	\$12,856,779	17.50%
Administration	\$7,219,284	9.83%
Non-departmental	\$4,546,592	6.19%
Community Development	\$4,169,785	5.68%
Community Services	\$3,651,641	4.97%
Public Works	\$1,580,648	2.15%

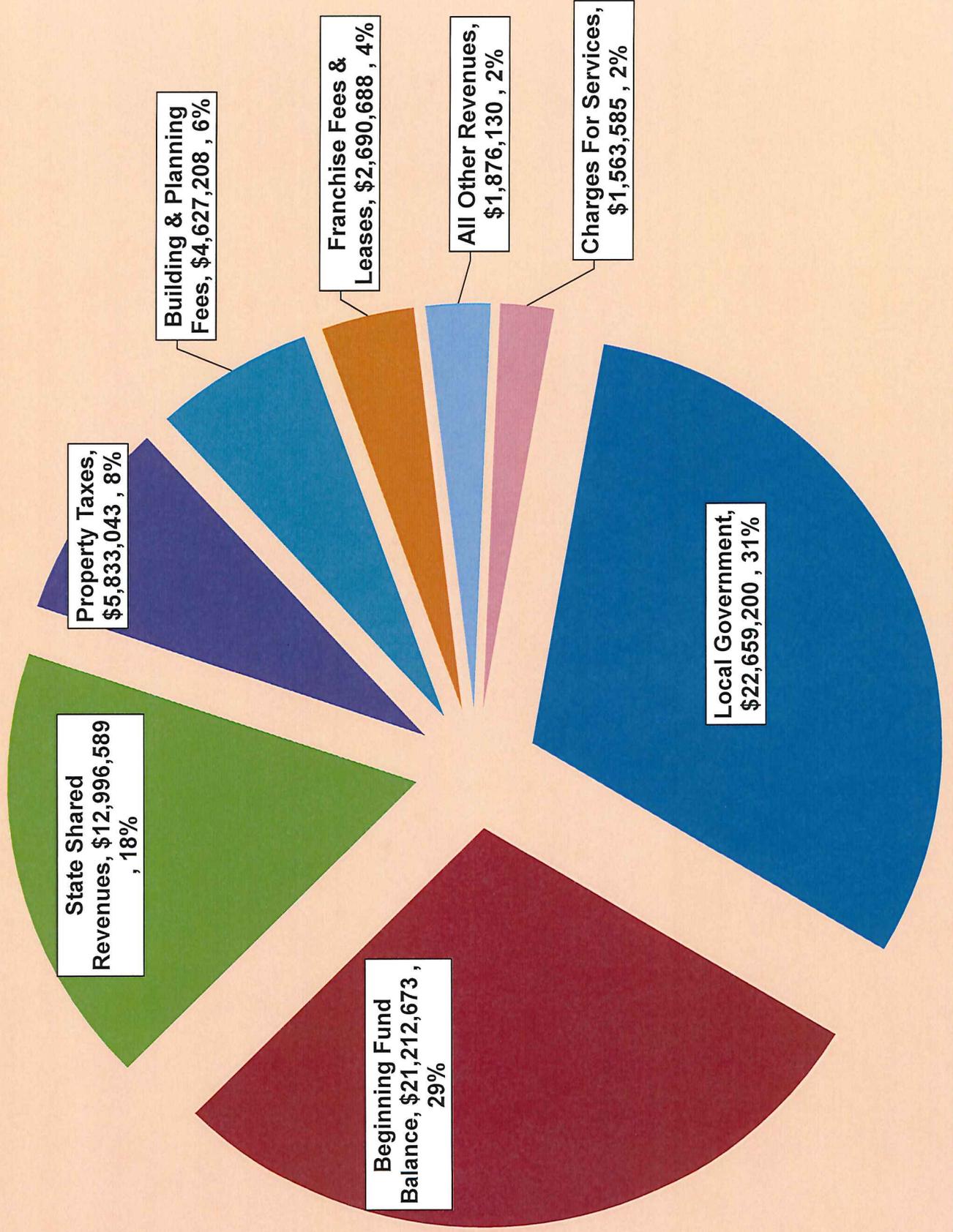
<b>Total Uses of Funds by Program</b>	<b>\$73,459,116</b>	<b>100%</b>
---------------------------------------	---------------------	-------------

#### Elements

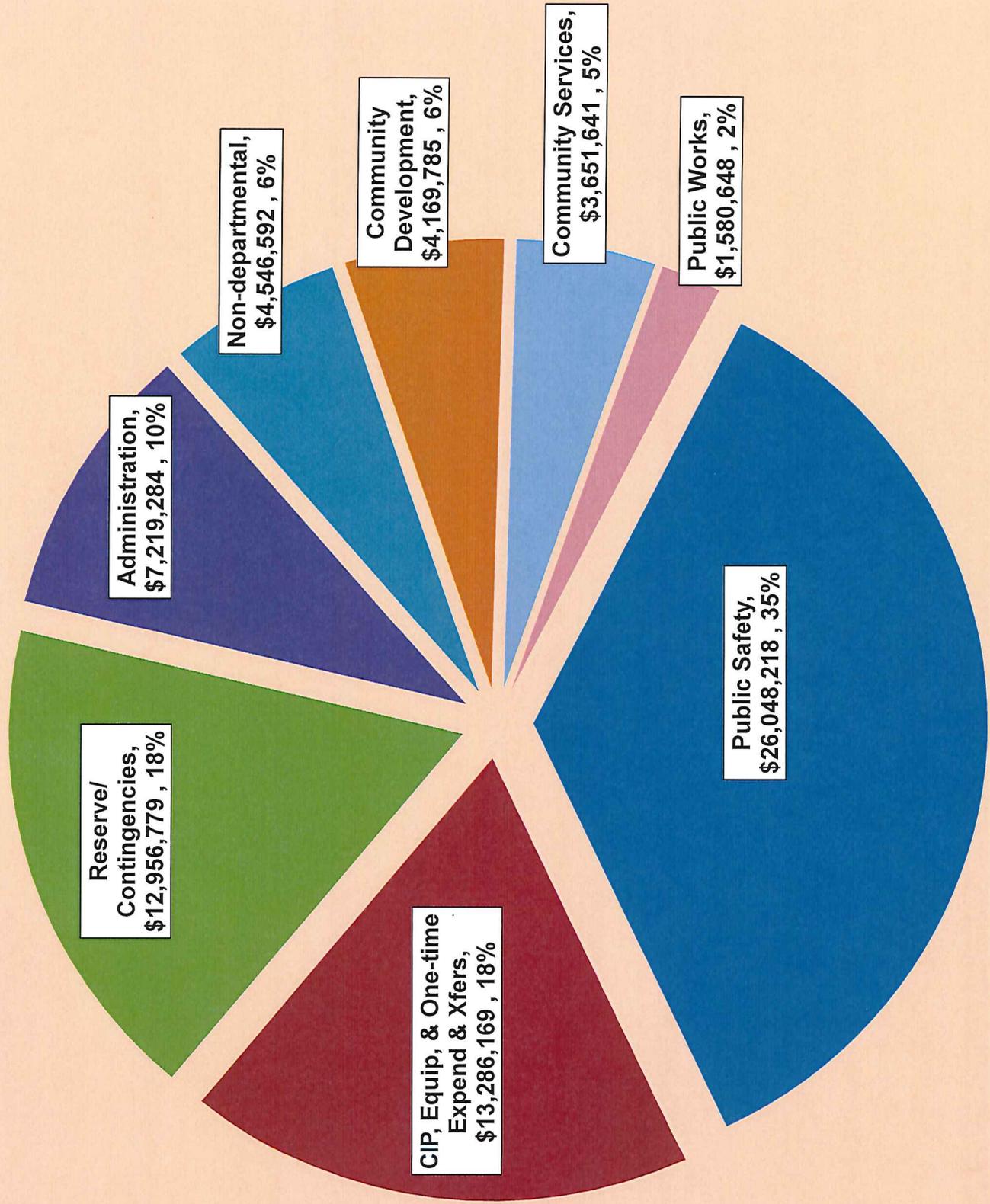
Personnel Services	\$34,919,427	47.54%
Professional/ Contractual Services	\$4,683,533	6.38%
Repairs/ Maintenance	\$594,400	0.81%
Operating Supplies/ Equip<\$5,000	\$3,783,563	5.15%
Debt Service	\$1,142,892	1.56%
Other Charges/ Services	\$2,192,353	2.98%
CIP, Equip, One-time Expend & Xfers	\$13,286,169	18.09%
Reserves/Contingencies	\$12,856,779	17.50%

<b>Total Uses of Funds by Element</b>	<b>\$73,459,116</b>	<b>100.00%</b>
---------------------------------------	---------------------	----------------

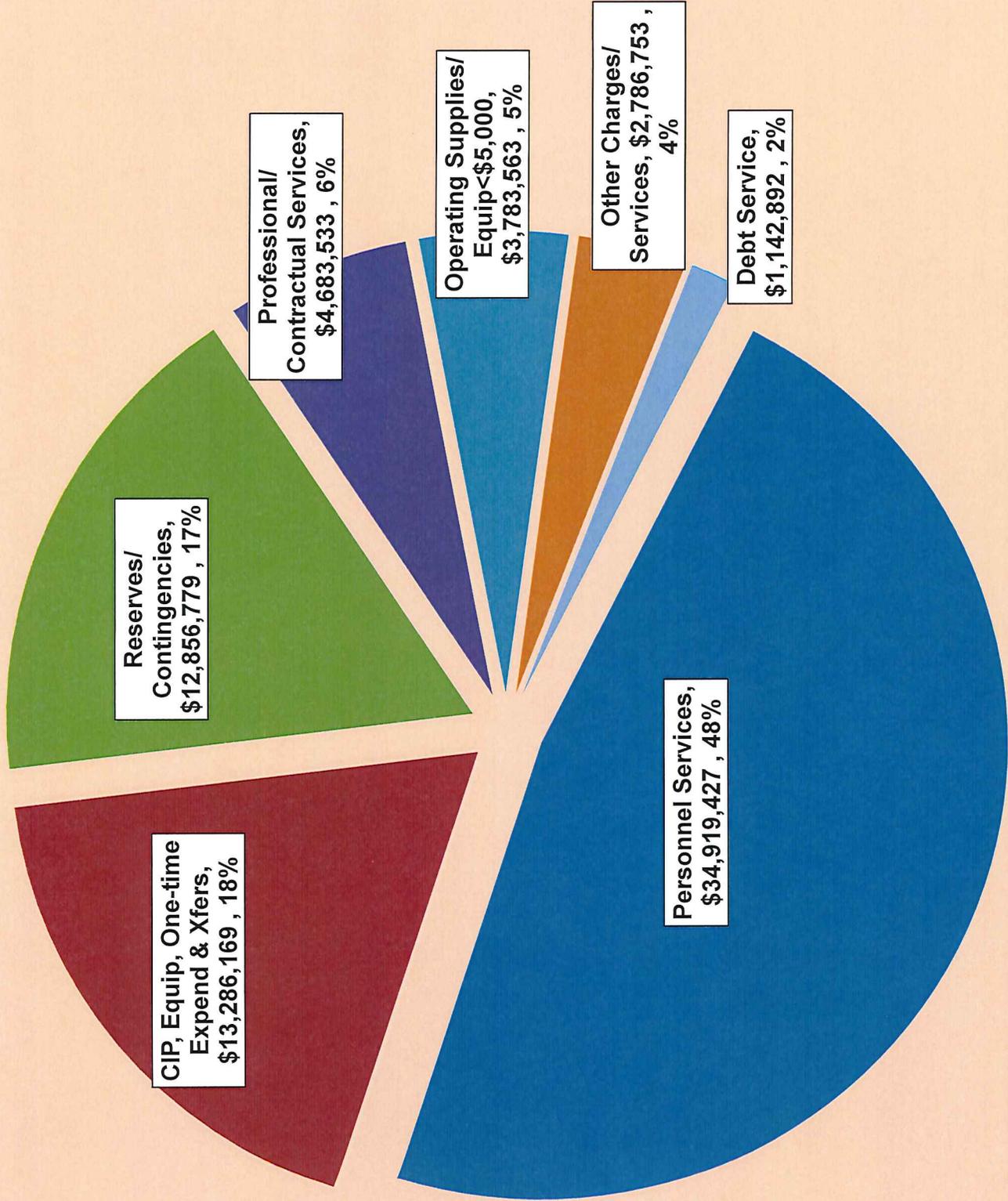
**FY 15-16 General Fund Sources Of Funds - \$73,459,116**



**FY 15-16 General Fund Uses Of Funds By Program - \$73,459,116**



**FY 15-16 General Fund Uses Of Funds By Element - \$73,459,116**



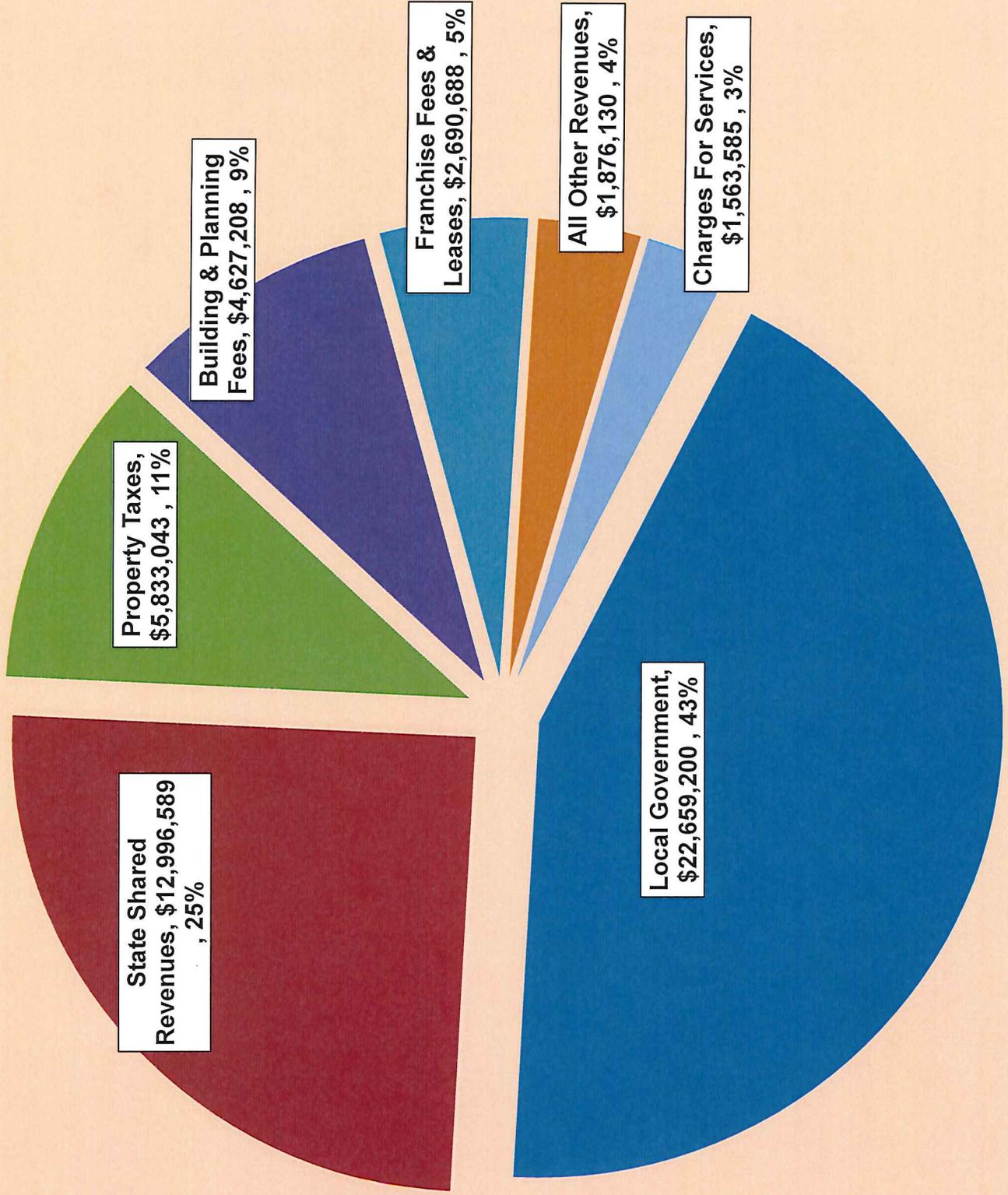
**City Of Buckeye**  
**General Fund Sources & Uses**  
**For FY 15-16**

<b>General Fund Sources and Uses</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Operating Revenues</b>	<b>39,168,215</b>	<b>43,067,250</b>	<b>3,899,035</b>	<b>9.95%</b>
Personnel Services	32,929,261	34,919,427	1,990,166	6.04%
Professional/ Contractual Services	4,194,716	4,683,533	488,817	11.65%
Repairs/ Maintenance	362,875	594,400	231,525	63.80%
Operating Supplies/ Equip<\$5,000	3,567,407	3,783,563	216,156	6.06%
Professional Development	455,769	483,528	27,759	6.09%
Debt Service	1,077,220	1,142,892	65,672	6.10%
Bad Debt Expense	15,200	15,200	-	0.00%
Other Charges/ Services	1,130,266	1,693,625	563,359	49.84%
<b>Operating Expenditures</b>	<b>43,732,714</b>	<b>47,316,168</b>	<b>3,583,454</b>	<b>8.19%</b>
<b>Net From Operations</b>	<b>(4,564,499)</b>	<b>(4,248,918)</b>	<b>315,581</b>	<b>-6.91%</b>
Beginning Fund Balance	20,073,847	21,212,673	1,138,826	5.67%
Local Sales Tax-Construction	3,400,000	4,873,000	1,473,000	43.32%
Building Permit Fees	4,008,200	4,302,093	293,893	7.33%
Public Safety Support Festival	200,000	-	(200,000)	-100.00%
All Other Capital Revenues	-	4,100	4,100	-
<b>Capital Sources</b>	<b>27,682,047</b>	<b>30,391,866</b>	<b>2,709,819</b>	<b>9.79%</b>
CIP, Equip, & One-time Expend	4,471,741	6,681,500	2,209,759	49.42%
Reserves/Contingencies	12,301,246	12,856,779	555,533	4.52%
<b>Capital Expenditures</b>	<b>16,772,987</b>	<b>19,538,279</b>	<b>2,765,292</b>	<b>16.49%</b>
<b>Net From Capital</b>	<b>10,909,060</b>	<b>10,853,587</b>	<b>(55,473)</b>	<b>-0.51%</b>
Interfund Transfers	(6,344,561)	(6,604,669)	(260,108)	4.10%
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Total Revenues	46,776,415	52,246,443	5,470,028	11.69%
Total Expenditures	60,505,701	66,854,447	6,348,746	10.49%

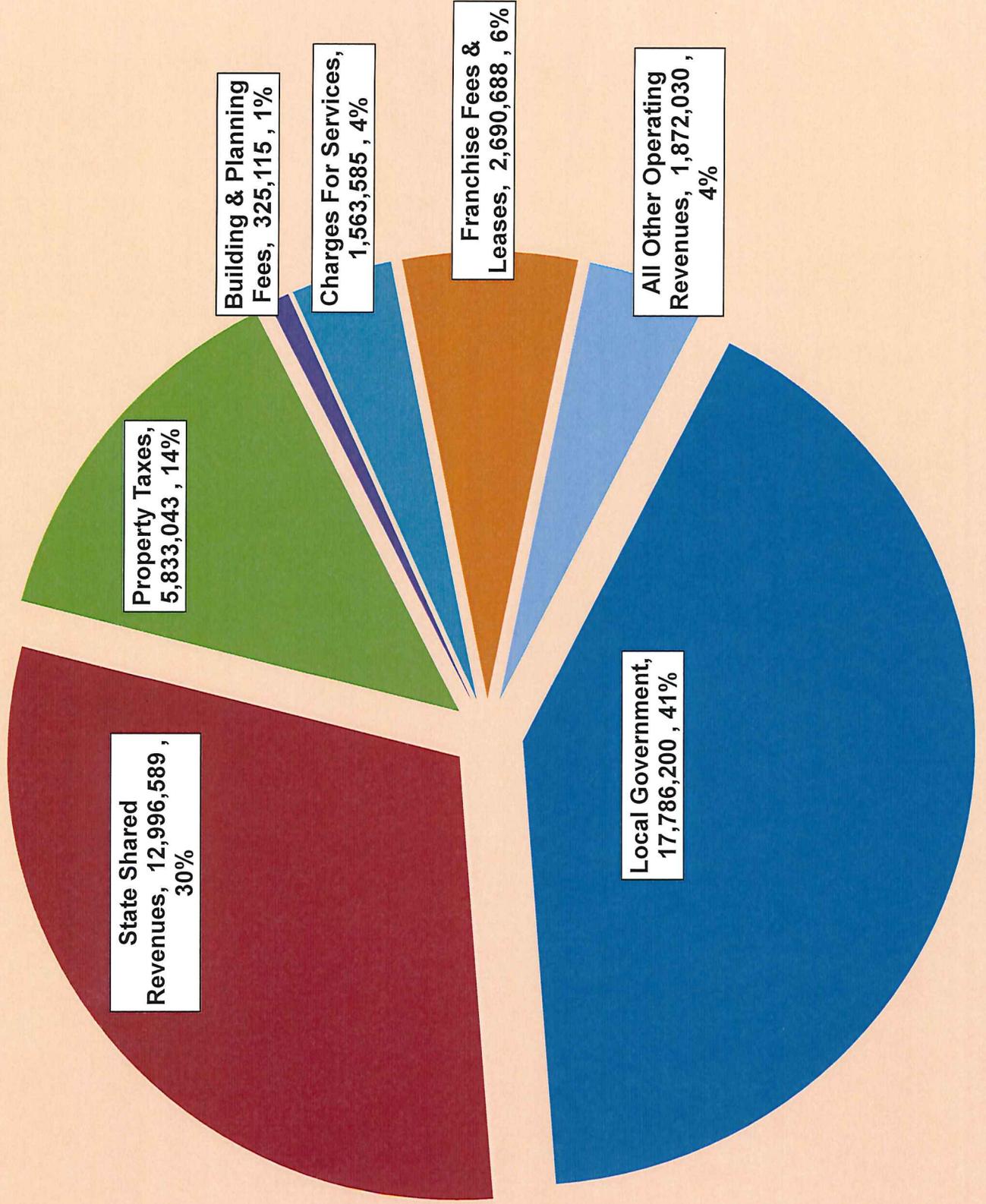
**City Of Buckeye**  
**General Fund Revenue Summary**  
**For FY 15-16**

<b>General Fund Revenues</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>\$ Change</b>	<b>% Change</b>
TPT less Construction	13,817,322	16,925,200	3,107,878	22.49%
Local Government	534,465	861,000	326,535	61.10%
State Shared Revenues	12,554,496	12,996,589	442,093	3.52%
Property Taxes	5,402,600	5,833,043	430,443	7.97%
Building & Planning Fees	407,460	325,115	(82,345)	-20.21%
Charges For Services	1,796,900	1,563,585	(233,315)	-12.98%
Franchise Fees & Leases	2,713,100	2,690,688	(22,412)	-0.83%
Operating Interest Revenues	357,340	350,030	(7,310)	-2.05%
Grants/ Donations/ Sponsorships	11,132	11,700	568	5.10%
All Other Operating Revenues	1,573,400	1,510,300	(63,100)	-4.01%
<b>General Fund Operating Revenues</b>	<b>39,168,215</b>	<b>43,067,250</b>	<b>3,899,035</b>	<b>9.95%</b>
TPT Construction	3,400,000	4,873,000	1,473,000	43.32%
Building Permit Fees	4,008,200	4,302,093	293,893	7.33%
Public Safety Support Festival	200,000	-	(200,000)	-100.00%
<b>General Fund Non-recurring Revenues</b>	<b>7,608,200</b>	<b>9,175,093</b>	<b>1,566,893</b>	<b>20.59%</b>
<b>General Fund Capital Revenues</b>	<b>-</b>	<b>4,100</b>	<b>4,100</b>	<b>-</b>
<b>Total General Fund Revenues</b>	<b>46,776,415</b>	<b>52,246,443</b>	<b>5,470,028</b>	<b>11.69%</b>

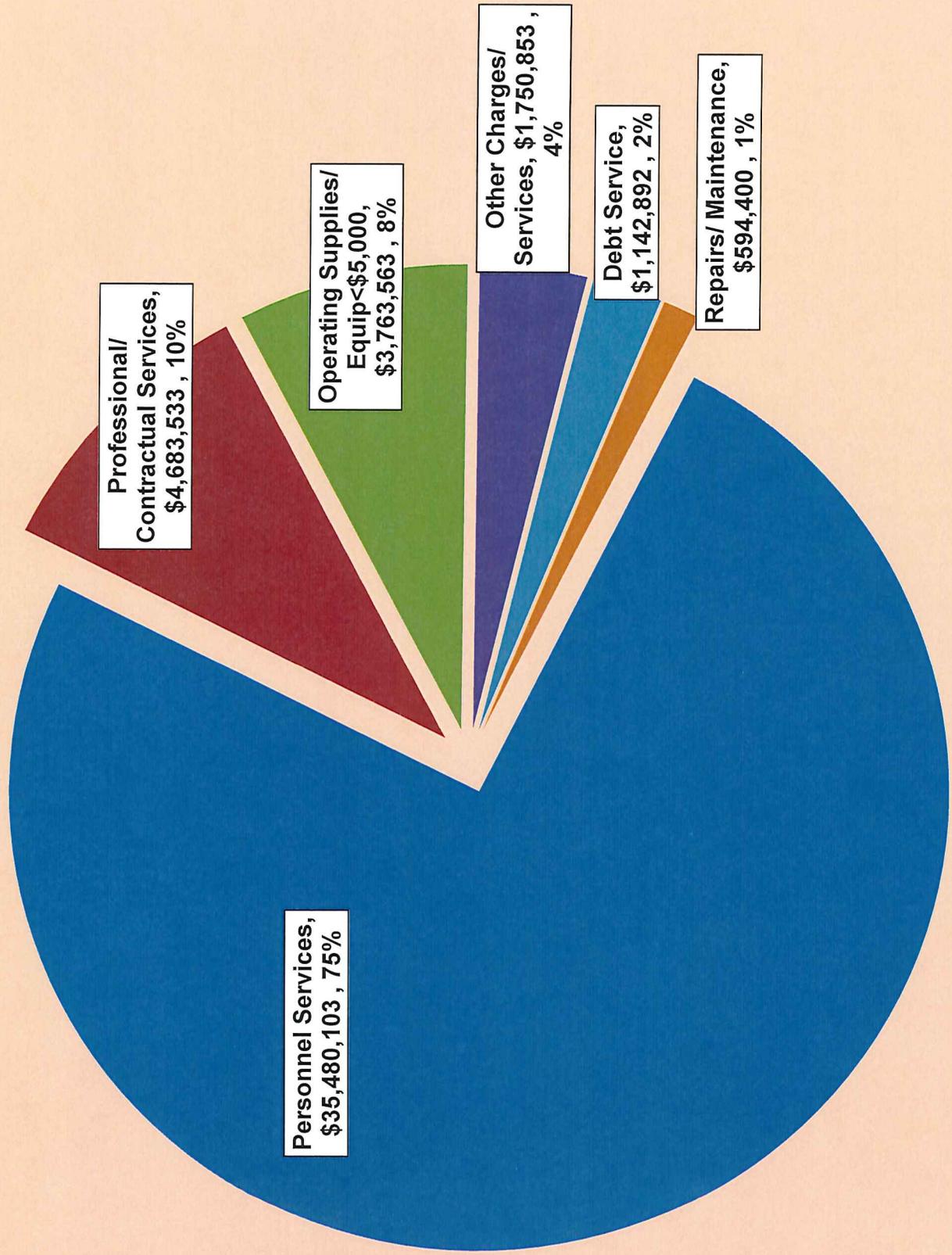
**FY 15-16 General Fund Revenues - \$52,246,443**



**FY 15-16 General Fund Operating Revenues - \$43,067,250**



**FY 15-16 General Fund Operating Expenditures - \$47,315,344**



**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 15-16**

Acct No.	General Fund Revenues	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-040-4001	<b>LOCAL SALES TAX - less Construction</b>	<b>13,141,378</b>	<b>13,817,322</b>	<b>14,884,391</b>	<b>16,925,200</b>
010-040-4002	TPT RECOVERIES	15,182	75,200	146,436	150,000
010-040-4011	MAGISTRATE COURT FINES	377,755	307,000	495,028	500,000
010-040-4012	NUISANCE ALARM ORD FINES	11,194	-	40,000	40,000
010-040-4030	OCCUPATIONAL LICENSES	139,336	145,000	132,313	145,000
010-040-4031	LIQUOR LICENSE	13,900	2,100	14,506	15,000
010-040-4032	LICENSE APPLIC/REINSTATE FEE	11,080	5,165	10,904	11,000
	<b>Local Government</b>	<b>568,447</b>	<b>534,465</b>	<b>839,188</b>	<b>861,000</b>
010-041-4051	AUTO LIEU TAX	1,813,356	1,798,930	1,844,750	2,010,783
010-041-4052	STATE SHARED SALES TAX	4,428,388	4,597,073	4,598,000	4,860,342
010-041-4053	URBAN REVENUE SHARING	5,670,776	6,158,493	6,158,500	6,125,464
	<b>State Shared Revenues</b>	<b>11,912,520</b>	<b>12,554,496</b>	<b>12,601,250</b>	<b>12,996,589</b>
010-042-4101	PROPERTY TAX	4,938,213	5,332,600	5,332,600	5,763,043
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	75,602	38,000	(42,735)	38,000
010-042-4103	PROPERTY LEASE & EXCISE TAX	1,628	-	1,628	-
010-042-4109	IN LIEU TAX - SRP	32,860	32,000	28,218	32,000
	<b>Property Taxes</b>	<b>5,048,304</b>	<b>5,402,600</b>	<b>5,319,711</b>	<b>5,833,043</b>
010-043-4122	LEGAL REVIEW REIMBURSEMENT	25,724	13,860	6,804	6,400
010-043-4123	DEVELOPMENT USER FEES REIMB	24,053	42,200	-	-
010-201-4100	ADMINISTRATIVE FEES	15,200	14,800	19,500	19,500
010-201-4104	COMM MP/PLANNED AREA DEV	67,529	63,000	72,300	39,041
010-201-4105	CONDITIONAL USE PERMIT	-	-	10,800	10,800
010-201-4106	DESIGN REVIEW	7,400	4,100	11,800	12,000
010-201-4108	GENERAL PLAN AMENDMENT	-	-	8,400	8,400
010-201-4109	LANDSCAPE	50,009	80,000	-	-
010-201-4110	REZONING	4,500	4,500	18,000	18,000
010-201-4111	SITE PLAN	113,500	120,000	59,200	44,600
010-201-4112	DIVISION OF PROPERTY	8,850	-	8,000	8,000
010-201-4113	PRELIMINARY PLAT	32,920	25,000	137,120	137,000
010-201-4114	FINAL PLAT	48,300	40,000	17,802	16,175
010-201-4115	VARIANCES	-	-	5,200	5,200
	<b>Building &amp; Planning Fees</b>	<b>397,985</b>	<b>407,460</b>	<b>374,926</b>	<b>325,115</b>

**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 15-16**

Acct No.	General Fund Revenues	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-044-4135	LIBRARY FINES	16,892	18,450	16,180	22,600
010-044-4145	PARK RENTALS	4,660	2,665	6,571	8,000
010-044-4146	PARK ADVERTISING	200	1,640	-	-
010-044-4150	ADULT SPORTS FEES	15,865	25,000	28,104	35,000
010-044-4151	COMMUNITY CENTER RENTAL	3,475	2,050	2,747	2,700
010-044-4155	D.E.S. REIMBURSEMENT	31,792	25,000	52,607	50,000
010-044-4157	KIDS B.A.S.E.	172,033	150,000	170,309	174,000
010-044-4158	LIL SQUIRTS	41,518	37,000	27,114	37,000
010-044-4165	SENIOR/ADULT FEES	4,796	6,663	5,318	6,500
010-044-4171	SPECIAL EVENT APPLIC FEE	1,440	1,300	1,386	1,200
010-044-4173	SPECIAL INT CLASS FEES	55,763	66,625	36,403	37,000
010-044-4179	SPONSORSHIPS-SPORTS	3,000	3,075	3,372	3,500
010-044-4183	SUNDANCE REC CTR CONCESSIONS	5,764	12,300	7,135	7,000
010-044-4184	REC CENTER CONCESSIONS	3,052	3,075	1,386	1,500
010-044-4185	SUMMER BREAK	46,225	43,050	64,144	64,000
010-044-4186	SUMMER RECREATION FEES	27,815	25,000	13,294	25,000
010-044-4190	SWIMMING POOL ADMISSIONS	48,652	45,000	43,646	46,000
010-044-4191	SWIMMING POOL CONCESSIONS	15,093	12,915	15,820	16,500
010-044-4192	POOL SWIM LESSON FEES	38,502	36,700	28,494	45,000
010-044-4193	POOL RENTAL	8,851	10,000	6,770	10,000
010-044-4194	LIFE SAFETY INSTRUCTION	4,175	1,025	938	2,500
010-044-4200	TEEN FEES	1,150	1,230	1,284	1,200
010-044-4202	YOUTH SPORTS FEES	70,510	60,000	86,399	90,000
010-044-4205	CEMETERY LEASE	-	-	-	15,600
010-044-4206	CEMETERY MARKERS	19,150	12,000	19,138	25,000
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	37,860	35,000	36,709	35,000
010-044-4208	CEMETERY, SALE OF LOTS	48,790	36,000	30,896	20,000
010-044-4210	SR CTR-DON-CONGREGATE MEALS	17,435	18,900	14,551	18,900
010-044-4211	SR CTR DON-HOME DELIVERY	2,521	2,100	1,701	2,100
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,067	3,400	3,275	3,800
010-044-4221	CFD O&M FEES	439,437	439,437	439,000	439,500
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	13,650	8,500	24,793	26,000
010-044-4250	FINGERPRINTING	6,115	5,000	7,802	9,700
010-044-4252	OFF DUTY REIMB - PD	15,422	9,600	2,121	2,000
010-044-4253	TONOPAH DISPATCH SERVICES	5,784	6,100	8,026	6,100
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,178	5,100	5,346	6,500
010-044-4255	CITY OF MARICOPA DISPATCH SVS	599,744	600,000	598,303	200,000
010-044-4270	PASSPORT FEES	43,840	25,000	49,596	52,000
010-044-4272	PUBLIC RECORDS REQUEST FEE	3,637	1,000	2,962	3,000

City Of Buckeye  
Schedule Of General Fund Revenues  
For FY 15-16

Acct No.	General Fund Revenues	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-044-4273	WILD LAND - FD	40,041	-	132,185	12,185
	<b>Charges For Services</b>	<b>1,922,890</b>	<b>1,796,900</b>	<b>1,995,823</b>	<b>1,563,585</b>
010-045-4301	UTILITY FRANCHISE FEES	1,484,446	1,782,000	1,554,000	1,629,214
010-045-4310	KIOSK REVENUE	12,683	15,000	12,097	11,524
010-045-4311	LANDFILL REVENUES	850,447	760,000	851,284	924,251
010-045-4312	PHOENIX LANDFILL FEE	185,766	150,000	120,891	121,000
010-045-4313	PROPERTY LEASE RECEIVED	4,600	4,600	4,692	4,700
010-045-4314	TOWN HALL LEASE	20,103	1,500	-	-
	<b>Franchise Fees &amp; Leases</b>	<b>2,558,045</b>	<b>2,713,100</b>	<b>2,542,964</b>	<b>2,690,688</b>
010-046-4356	INTEREST INCOME	3,271	4,300	6,980	7,000
010-046-4357	INTEREST INCOME - MM WF	59	40	16	30
010-046-4358	INTEREST INCOME - DFIM	346,059	353,000	343,026	343,000
	<b>Operating Interest Revenues</b>	<b>349,390</b>	<b>357,340</b>	<b>350,022</b>	<b>350,030</b>
010-047-4401	BUCKEYE CLEAN-UP DONATIONS	-	5,000	-	-
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	180	600	948	700
010-047-4405	POLICE DEPT DONATIONS	-	100	1,000	1,000
010-047-4407	POLICE DEPTS.B. 1398	10,364	5,432	12,000	10,000
	<b>Grants/ Donations/ Sponsorships</b>	<b>10,544</b>	<b>11,132</b>	<b>13,948</b>	<b>11,700</b>
010-048-4456	MISCELLANEOUS	18,062	6,800	241,951	18,000
010-048-4460	LEWIS PRISON REIMBURSEMENT	162,532	186,000	152,041	186,000
010-048-4461	RWC O&M REIMBURSEMENT	84,300	80,000	88,205	88,000
010-048-4463	WARRANTY REIMB & MISC FLEET	302	600	3,382	3,300
010-048-4594	REALIZED GAIN/LOSS - INV	139,521	100,000	12,090	15,000
010-048-4595	UNREALIZED GAIN/LOSS - INV	323,035	-	-	-
010-048-4598	INDIRECT COST ALLOCATION	1,193,690	1,200,000	841,692	1,200,000
	<b>All Other Operating Revenues</b>	<b>1,921,441</b>	<b>1,573,400</b>	<b>1,339,361</b>	<b>1,510,300</b>
	<b>General Fund Operating Revenues</b>	<b>37,830,943</b>	<b>39,168,215</b>	<b>40,261,585</b>	<b>43,067,250</b>

City Of Buckeye  
 Schedule Of General Fund Revenues  
 For FY 15-16

Acct No.	General Fund Revenues	FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
010-040-4001	LOCAL SALES TAX - Construction	3,900,771	3,400,000	4,872,832	4,873,000
	BUILDING PERMIT FEES	4,958,870	4,008,200	4,302,093	4,302,093
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	400,000	200,000	200,000	-
	<b>General Fund Non-recurring Revenues</b>	<b>9,259,641</b>	<b>7,608,200</b>	<b>9,374,925</b>	<b>9,175,093</b>
010-047-4408	COUNTER DRUG/TERRORISM DRMO	4,198	-	-	4,100
	<b>Capital Revenues</b>	<b>4,198</b>	<b>-</b>	<b>-</b>	<b>4,100</b>
	<b>Total Revenues</b>	<b>47,094,782</b>	<b>46,776,415</b>	<b>49,636,510</b>	<b>52,246,443</b>

**City Of Buckeye**  
**Adopted General Fund Budget**  
**For FY 15-16**

<b>General Fund Expenditures</b>	<b>FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Estimated FY 14-15</b>	<b>Budget FY 15-16</b>
Manager	455,123	794,980	737,134	908,117
Non-departmental	3,746,866	4,832,848	5,010,200	7,113,700
Mayor & Council	443,242	565,882	513,274	645,316
Finance	894,515	951,233	944,299	1,093,066
Human Resources	731,780	832,298	746,497	828,451
Administrative Services	21,994	-	-	-
Police	14,247,718	14,054,645	13,910,464	16,305,939
Court	719,561	768,794	718,061	731,625
Fire	10,913,928	10,886,890	10,602,362	11,620,155
Recreation	954,204	962,648	971,606	1,168,856
Parks	771,924	931,277	624,119	710,502
Library	654,717	1,683,378	1,069,907	1,088,377
Community Services Admin	619,518	692,655	656,936	713,906
Procurement	265,953	284,533	466,988	642,053
Fleet	792,102	860,604	789,420	969,147
Public Works Admin	642,467	676,746	642,652	631,501
Marketing and Communications	-	215,528	253,597	328,481
Community Development	1,625,871	2,307,332	2,255,887	2,706,156
Economic Development	450,021	352,135	342,863	387,633
Engineering	887,707	2,825,798	1,668,870	2,181,996
Information Technology	1,027,438	1,132,519	1,062,229	1,539,607
Building Safety	1,003,024	-	-	-
Clerk	370,148	519,812	371,929	540,193
Debt Service	1,071,958	1,071,920	1,064,620	1,142,892
Reserves/Contingency	-	12,301,246	-	12,856,779
<b>Total Expenditures</b>	<b>43,311,781</b>	<b>60,505,701</b>	<b>45,423,913</b>	<b>66,854,447</b>

**City Of Buckeye**  
**Adopted General Fund Budget**  
**For FY 15-16**

<b>General Fund Expenditures</b>	<b>FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Estimated FY 14-15</b>	<b>Budget FY 15-16</b>
<b>General Fund Transfers:</b>				
Transfer To AAA (Senior Center)	(203,786)	(391,135)	(300,513)	(410,856)
Transfer To Automation & Tech	(790,000)	(2,350,000)	(489,566)	(1,560,000)
Transfer To BYB Fund	(3,400)	(3,613)	-	-
Transfer To CDBG	-	(134,713)	-	-
Transfer To CIP Facilities	(181,571)	-	(18,601)	(200,000)
Transfer To CIP Parks & Library	(74,853)	(308,300)	-	-
Transfer To CIP Roads Projects	(577,241)	(300,000)	-	(158,190)
Transfer To Economic Devel Fund	-	(383,800)	(21,902)	(639,400)
Transfer To General Fund	783,246	500,000	-	-
Transfer To General Govt Impact Fee Fund	-	(320,000)	-	-
Transfer To Jackrabbit Sewer O&M	-	-	-	(2,665)
Transfer To Non-Constr Projects Fund	(44,094)	(440,000)	(470,000)	(400,000)
Transfer To Police Imoact Fee Fund	-	(480,000)	(102,682)	-
Transfer To Risk Management	(57,021)	(800,000)	(18,954)	(874,540)
Transfer To Roadway Construction Fund	(350,000)	-	-	(600,000)
Transfer To Rodeo Grounds	-	-	-	(157,640)
Transfer To Roosevelt Imp District	-	-	-	(9,100)
Transfer To Tech Life Cycle	-	-	-	(557,363)
Transfer To Technology Life Cycle	(208,163)	-	-	-
Transfer To Transit Programs	-	-	-	(101,915)
Transfer To Vehicle Replacement	(270,013)	(933,000)	(348,512)	(933,000)
Transfer To Wastewater Fund	(351,781)	-	-	-
<b>Total Net Transfers</b>	<b>(2,328,677)</b>	<b>(6,344,561)</b>	<b>(1,770,730)</b>	<b>(6,604,669)</b>
<b>Total General Fund Uses</b>	<b>45,640,458</b>	<b>66,850,262</b>	<b>47,194,643</b>	<b>73,459,116</b>

City Of Buckeye  
General Fund Expenditures  
For FY 15-16

Departments/ Funds	Professional			Operating Supplies/		Repairs & Maintenance		Equip Under		Professional Development		Debt Service		Bad Debt Expense		Other Charges/ Services		CIP, Equip., One-time Expend		Reserves	Total
	Personnel Services	Contractual Services	Services	Professional Services	Equip Under \$5,000	Development	Debt Service	Bad Debt Expense	Other Charges/ Services	CIP, Equip., One-time Expend	Reserves	Total									
Manager	802,621	65,000	-	18,000	22,297	-	-	-	-	-	-	-	-	-	-	-	200	-	-	908,118	
Non-departmental	-	2,229,200	440,000	793,900	-	-	15,200	945,400	2,690,000	-	-	-	-	-	-	-	7,500	15,000	2,690,000	7,113,700	
Mayor & Council	389,305	15,000	-	99,080	119,431	-	-	7,500	15,000	-	-	-	-	-	-	-	4,750	15,000	15,000	645,316	
Finance	789,539	269,501	-	7,650	6,625	-	-	4,750	15,000	-	-	-	-	-	-	-	3,100	15,000	15,000	1,093,065	
Human Resources	669,283	50,000	-	86,900	4,168	-	-	3,100	15,000	-	-	-	-	-	-	-	601,000	1,865,000	1,865,000	828,451	
Police	11,975,340	567,000	83,000	1,098,500	116,099	-	-	601,000	1,865,000	-	-	-	-	-	-	-	3,500	-	-	16,305,939	
Court	643,960	64,850	-	17,500	1,815	-	-	3,500	-	-	-	-	-	-	-	-	72,600	764,500	-	731,625	
Fire	9,719,123	410,000	-	596,775	57,157	-	-	-	764,500	-	-	-	-	-	-	-	-	22,000	-	11,620,155	
Recreation	877,843	106,700	18,000	138,000	6,313	-	-	-	22,000	-	-	-	-	-	-	-	-	-	-	1,168,856	
Parks	542,832	6,500	53,400	96,040	3,730	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	710,502	
Library	916,247	12,000	-	151,900	2,530	-	-	5,700	-	-	-	-	-	-	-	-	16,700	-	-	1,088,377	
Community Services Admin	614,584	10,000	-	58,100	14,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-	713,906	
Procurement	551,733	-	-	17,700	7,370	-	-	-	65,000	-	-	-	-	-	-	-	250	-	-	642,053	
Fleet	620,147	-	-	315,600	13,400	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	969,147	
Public Works Admin	397,401	210,000	-	18,412	4,687	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	631,500	
Marketing and Communications	295,101	-	-	28,995	4,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	328,481	
Development Services	2,087,162	130,000	-	88,202	33,791	-	-	17,000	350,000	-	-	-	-	-	-	-	-	-	-	2,706,155	
Economic Development	297,806	30,382	-	22,946	29,000	-	-	1,500	6,000	-	-	-	-	-	-	-	-	-	-	387,634	
Engineering	1,351,705	6,500	-	64,882	8,284	-	-	625	750,000	-	-	-	-	-	-	-	-	-	-	2,181,996	
Information Technology	1,039,630	400,000	-	39,816	14,160	-	-	-	46,000	-	-	-	-	-	-	-	-	-	-	1,539,606	
Clerk	338,064	100,900	-	24,664	13,765	-	-	12,800	50,000	-	-	-	-	-	-	-	-	-	-	540,193	
Debt Service	-	-	-	-	-	-	-	-	-	1,142,892	-	-	-	-	-	-	-	-	-	1,142,892	
Reserves/Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,856,779	
<b>Total Expenditures</b>	<b>34,919,426</b>	<b>4,683,533</b>	<b>594,400</b>	<b>3,783,562</b>	<b>483,529</b>	<b>1,142,892</b>	<b>15,200</b>	<b>1,693,625</b>	<b>6,681,500</b>	<b>12,856,779</b>	<b>12,856,779</b>	<b>6,681,500</b>	<b>12,856,779</b>	<b>66,854,446</b>							

Percent Of Total	52.23%	7.01%	0.89%	5.66%	0.72%	1.71%	0.02%	2.53%	9.99%	19.23%	100.00%
------------------	--------	-------	-------	-------	-------	-------	-------	-------	-------	--------	---------

City Of Buckeye  
General Fund Adopted Budget  
For FY 15-16

Departments/Programs	Budget FY 14-15	Budget FY 15-16	\$ Change	% Change	% Of Total
City Attorney	900,000	900,000	-	0.00%	1.23%
Clerk	519,812	490,193	(29,619)	-5.70%	0.67%
Finance	951,233	1,078,066	126,833	13.33%	1.47%
Human Resources	832,298	813,451	(18,847)	-2.26%	1.11%
Information Technology	1,107,519	1,493,607	386,088	34.86%	2.03%
Manager	794,980	908,117	113,137	14.23%	1.24%
Marketing and Communications	215,528	328,481	112,953	52.41%	0.45%
Mayor & Council	565,882	630,316	64,434	11.39%	0.86%
Procurement	279,533	577,053	297,520	106.43%	0.79%
<b>Administration</b>	<b>\$6,166,785</b>	<b>\$7,219,284</b>	<b>\$1,052,499</b>	<b>17.07%</b>	<b>9.83%</b>
City Prosecutor	120,000	120,000	-	0.00%	0.16%
Court	763,494	731,625	(31,869)	-4.17%	1.00%
Fire	10,102,649	10,855,655	753,006	7.45%	14.78%
Police	13,786,645	14,440,939	654,294	4.75%	19.66%
<b>Public Safety</b>	<b>\$24,772,788</b>	<b>\$26,148,218</b>	<b>\$1,375,430</b>	<b>5.55%</b>	<b>35.60%</b>
Community Services Admin	692,655	713,906	21,251	3.07%	0.97%
Library	1,148,378	1,088,377	(60,001)	-5.22%	1.48%
Parks	781,277	702,502	(78,775)	-10.08%	0.96%
Recreation	962,648	1,146,856	184,208	19.14%	1.56%
<b>Community Services</b>	<b>\$3,584,958</b>	<b>\$3,651,641</b>	<b>\$66,683</b>	<b>1.86%</b>	<b>4.97%</b>
Fleet	830,604	949,147	118,543	14.27%	1.29%
Public Works Admin	676,746	631,501	(45,245)	-6.69%	0.86%
<b>Public Works</b>	<b>\$1,507,350</b>	<b>\$1,580,648</b>	<b>\$73,298</b>	<b>4.86%</b>	<b>2.15%</b>
Development Services	2,254,332	2,356,156	101,824	4.52%	3.21%
Economic Development	352,135	381,633	29,498	8.38%	0.52%
Engineering	1,704,298	1,431,996	(272,302)	-15.98%	1.95%
<b>Community Development</b>	<b>\$4,310,765</b>	<b>\$4,169,785</b>	<b>(\$140,980)</b>	<b>-3.27%</b>	<b>5.68%</b>

City Of Buckeye  
 General Fund Adopted Budget  
 For FY 15-16

Departments/Programs	Budget FY 14-15	Budget FY 15-16	\$ Change	% Change	% Of Total
Debt Service	1,077,220	1,142,892	65,672	6.10%	1.56%
Non-departmental	2,312,848	3,403,700	1,090,852	47.16%	4.63%
<b>Non-departmental</b>	<b>\$3,390,068</b>	<b>\$4,546,592</b>	<b>\$1,156,524</b>	<b>34.12%</b>	<b>6.19%</b>
Reserve/ Contingencies	\$12,301,246	\$12,856,779	\$555,533	4.52%	17.50%
<b>CIP, Equip, &amp; One-time Expend &amp; Xfers</b>	<b>\$10,816,302</b>	<b>\$13,286,169</b>	<b>\$2,469,867</b>	<b>22.83%</b>	<b>18.09%</b>
<b>Total General Fund Uses</b>	<b>\$66,850,262</b>	<b>\$73,459,116</b>	<b>\$6,608,854</b>	<b>9.89%</b>	<b>100.00%</b>

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

Program/Department	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
--------------------	----------	----------	----------	----------	----------

Mayor & Council	1.00	1.00	2.00	2.00	2.00
Manager	2.00	2.00	5.00	5.00	5.00
Procurement	-	-	3.00	6.00	6.00
Marketing and Comm	-	-	-	3.00	3.00
Economic Development	3.00	3.00	5.00	3.00	3.00
Administrative Services	2.00	2.00	2.00	-	-
Clerk	3.00	3.00	4.00	4.00	4.00
Finance	11.00	11.00	8.00	8.00	8.00
Human Resources	6.00	6.00	8.00	7.00	7.00
Information Technology	6.00	8.00	8.00	9.00	10.00
<b>Administration</b>	<b>34.00</b>	<b>36.00</b>	<b>45.00</b>	<b>47.00</b>	<b>48.00</b>

Comm Services Admin	3.60	4.80	5.80	5.50	5.50
Library	8.00	8.88	9.00	15.00	14.00
Parks	6.50	6.50	6.00	8.00	7.00
Recreation	5.50	7.50	6.00	5.00	7.00
<b>Community Services</b>	<b>23.60</b>	<b>27.68</b>	<b>26.80</b>	<b>33.50</b>	<b>33.50</b>

Fire	83.00	88.00	90.00	90.00	90.00
Magistrate Court	6.50	6.50	6.80	6.80	6.80
Police	97.00	112.00	117.50	118.50	118.50
<b>Public Safety</b>	<b>186.50</b>	<b>206.50</b>	<b>214.30</b>	<b>215.30</b>	<b>215.30</b>

Comm Development	8.00	22.00	12.00	11.00	10.00
Engineering	-	-	14.00	14.00	14.00
Building Safety	8.30	11.00	11.00	11.00	11.00
<b>Development Services</b>	<b>16.30</b>	<b>33.00</b>	<b>37.00</b>	<b>36.00</b>	<b>35.00</b>

**City Of Buckeye  
General Fund Authorized Positions**

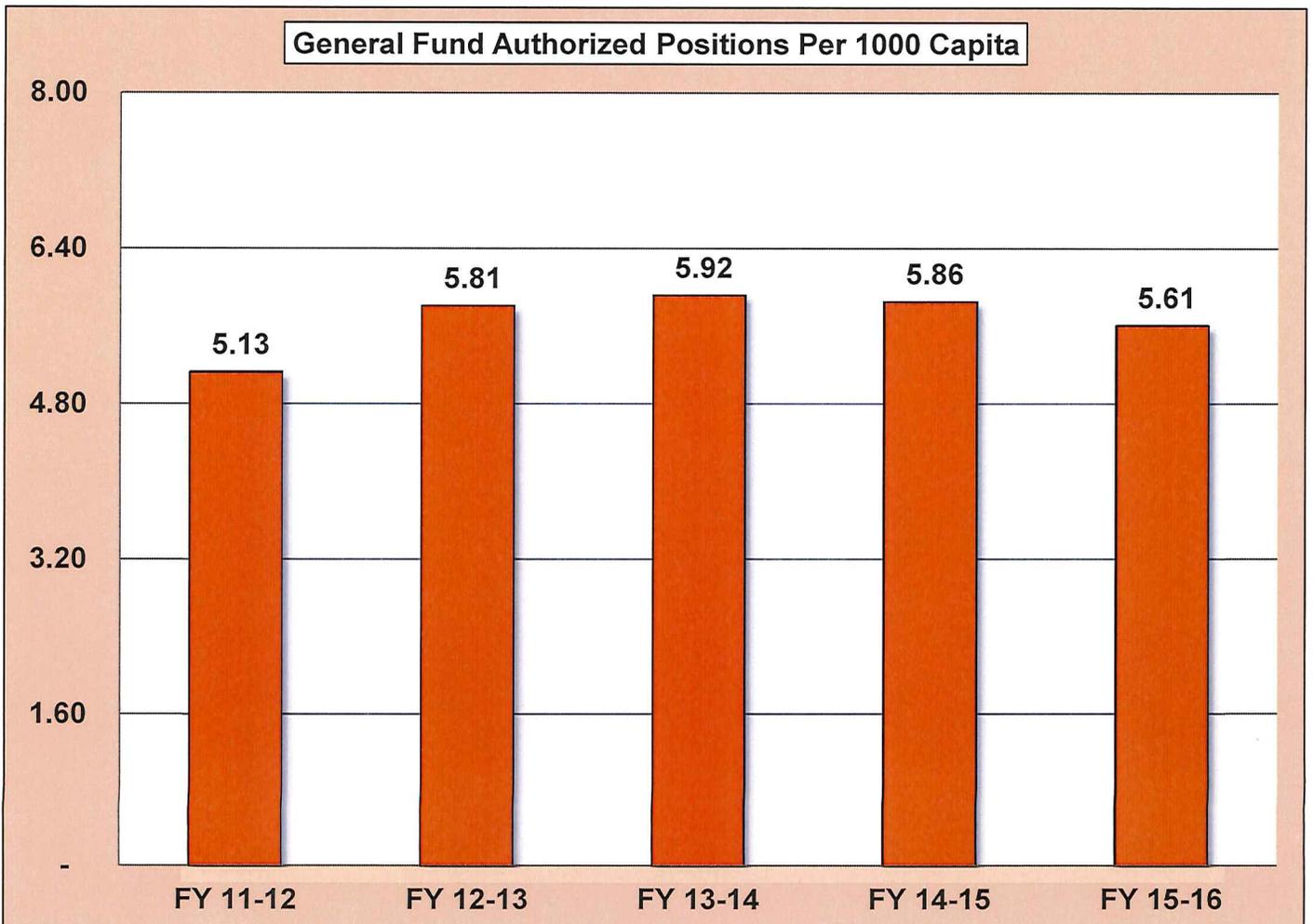
Program/Department	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
--------------------	----------	----------	----------	----------	----------

Public Works Admin	1.25	2.25	2.25	2.25	1.25
Facility Maintenance	2.00	3.00	3.00	4.00	4.00
Vehicle Maintenance	5.00	6.00	6.00	6.00	6.00
<b>Public Works</b>	<b>8.25</b>	<b>11.25</b>	<b>11.25</b>	<b>12.25</b>	<b>11.25</b>

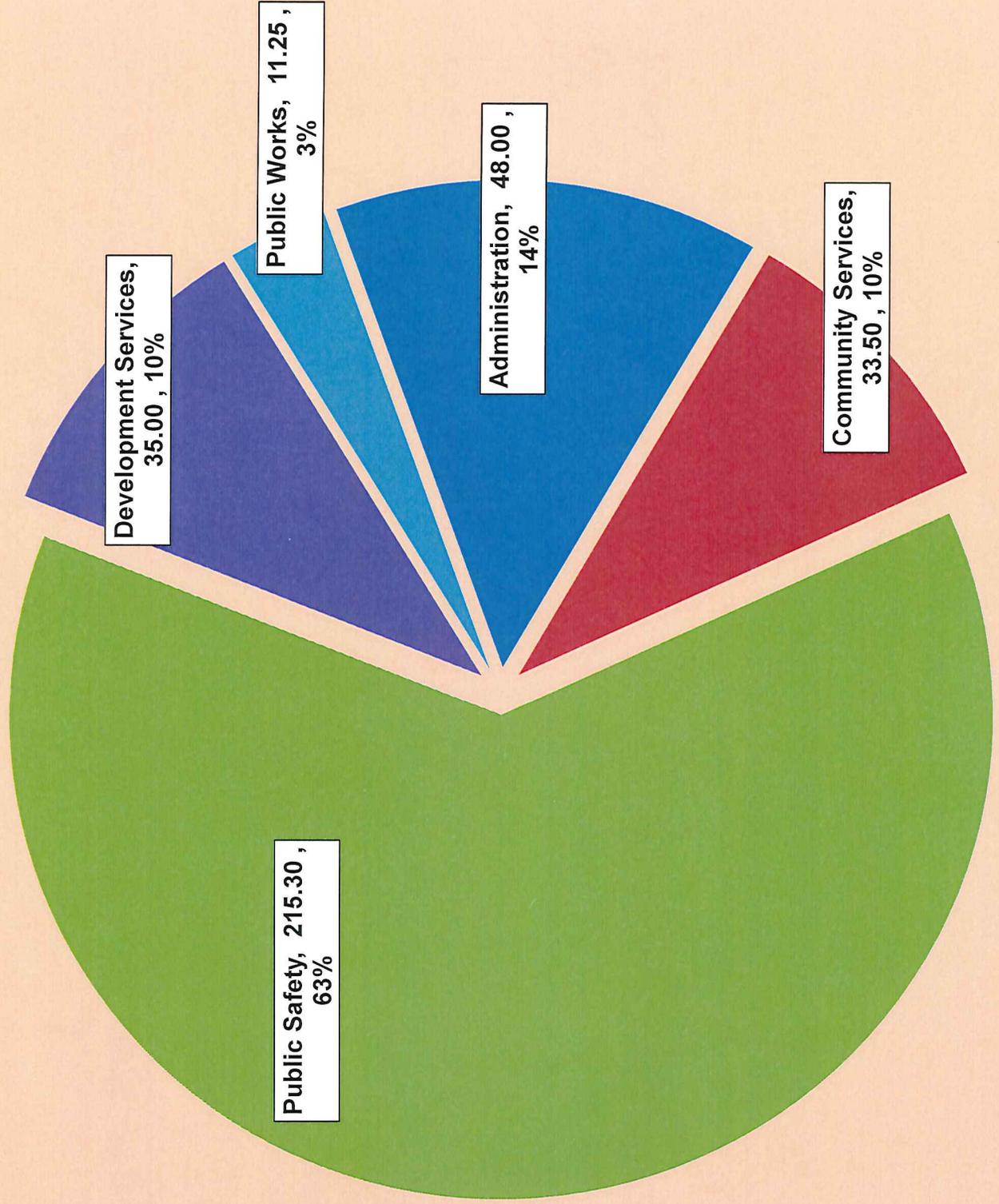
<b>Total</b>	<b>268.65</b>	<b>314.43</b>	<b>334.35</b>	<b>344.05</b>	<b>343.05</b>
--------------	---------------	---------------	---------------	---------------	---------------

Population	52,334	54,102	56,459	58,745	61,124
------------	--------	--------	--------	--------	--------

Positions Per 1000 Capita	5.13	5.81	5.92	5.86	5.61
---------------------------	------	------	------	------	------



**General Fund FY 15-16 Authorized Positions - 343.05**



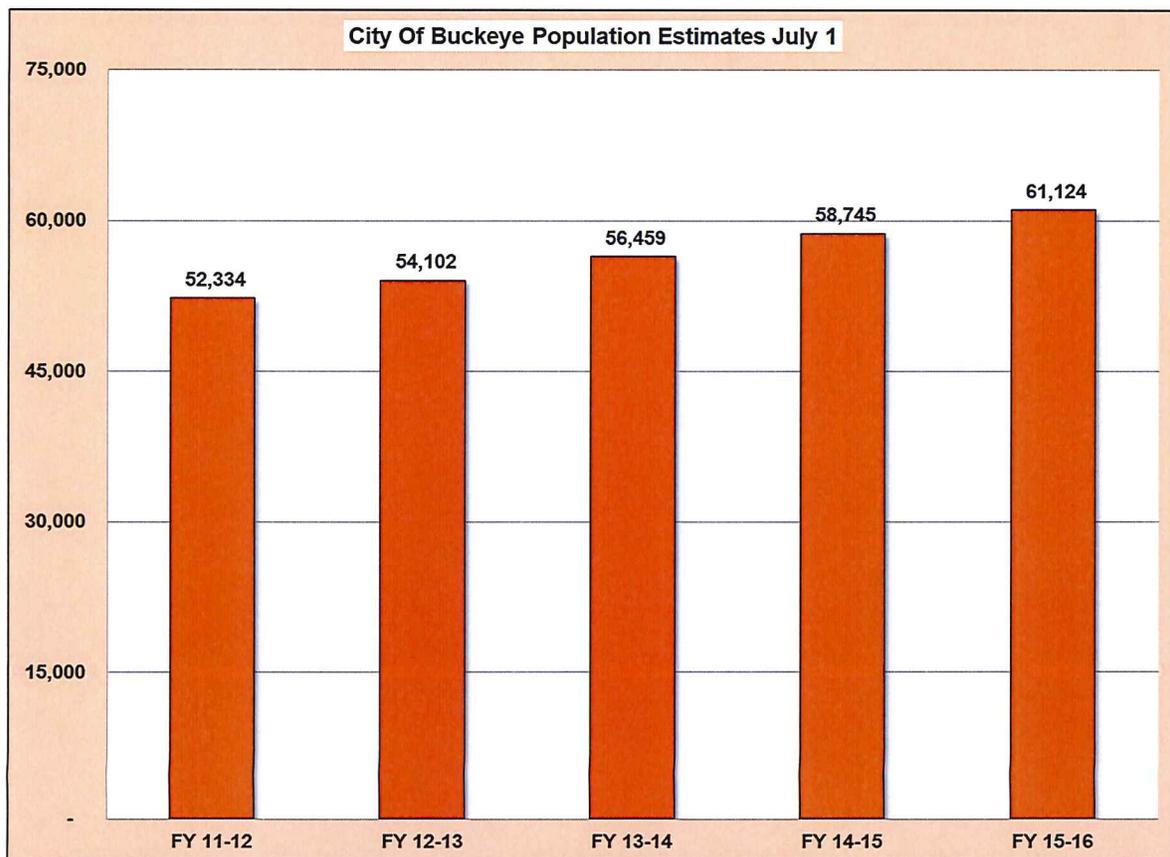
## Population

### *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 11-12.



## 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.



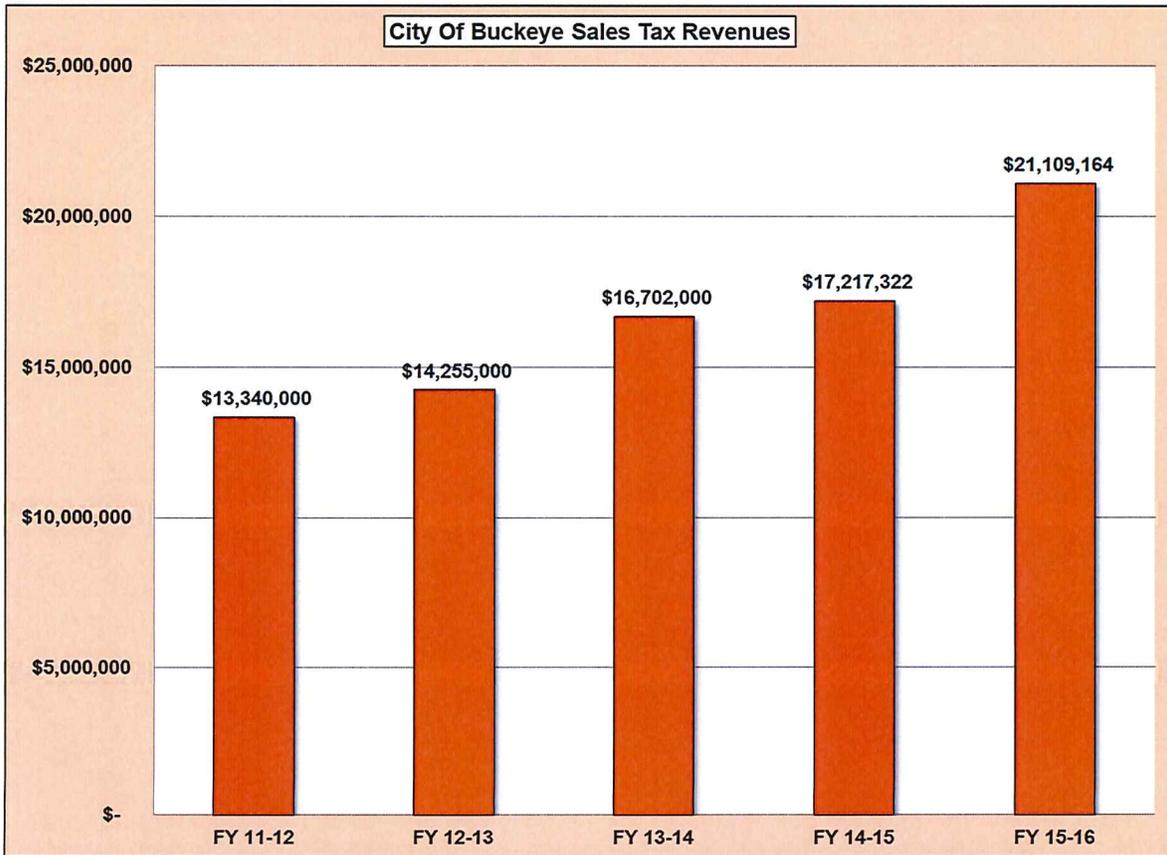
## Business Activity

### 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 15-16. The City increased the sales tax rate from 2% to 3% effective October 1, 2010.



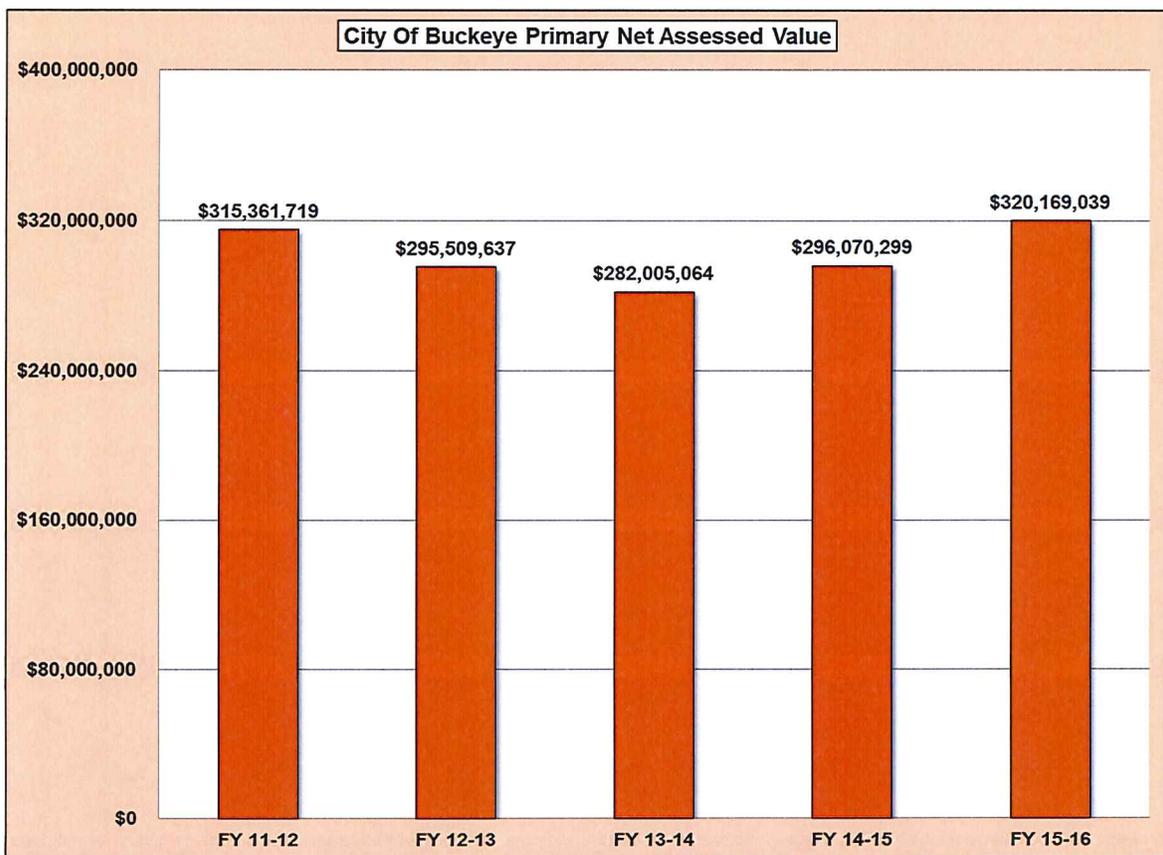
## Property Value

### 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 primary assessed valuation is an indicator of the community's economic well-being and revenue base. Assessed property values decreased 30% between FY 10-11 and FY 13-14. Property values are expected to increase by 8% in FY 15-16.



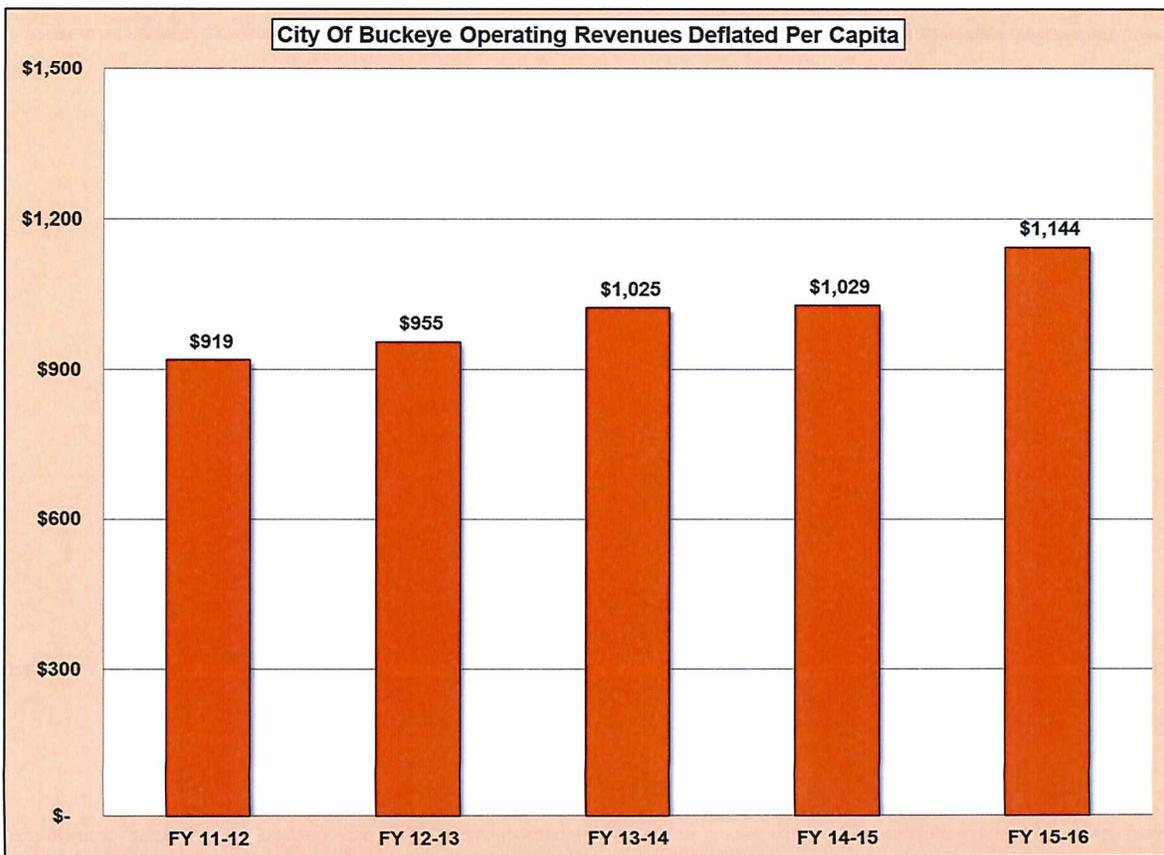
## Operating Revenue Per Capita

### 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 24% since FY 11-12. Population has increased 16% during the same period of time. Operating revenues per capita are expected to increase to \$1,144 per capita in FY 15-16, an 11% increase over prior year FY 14-15.



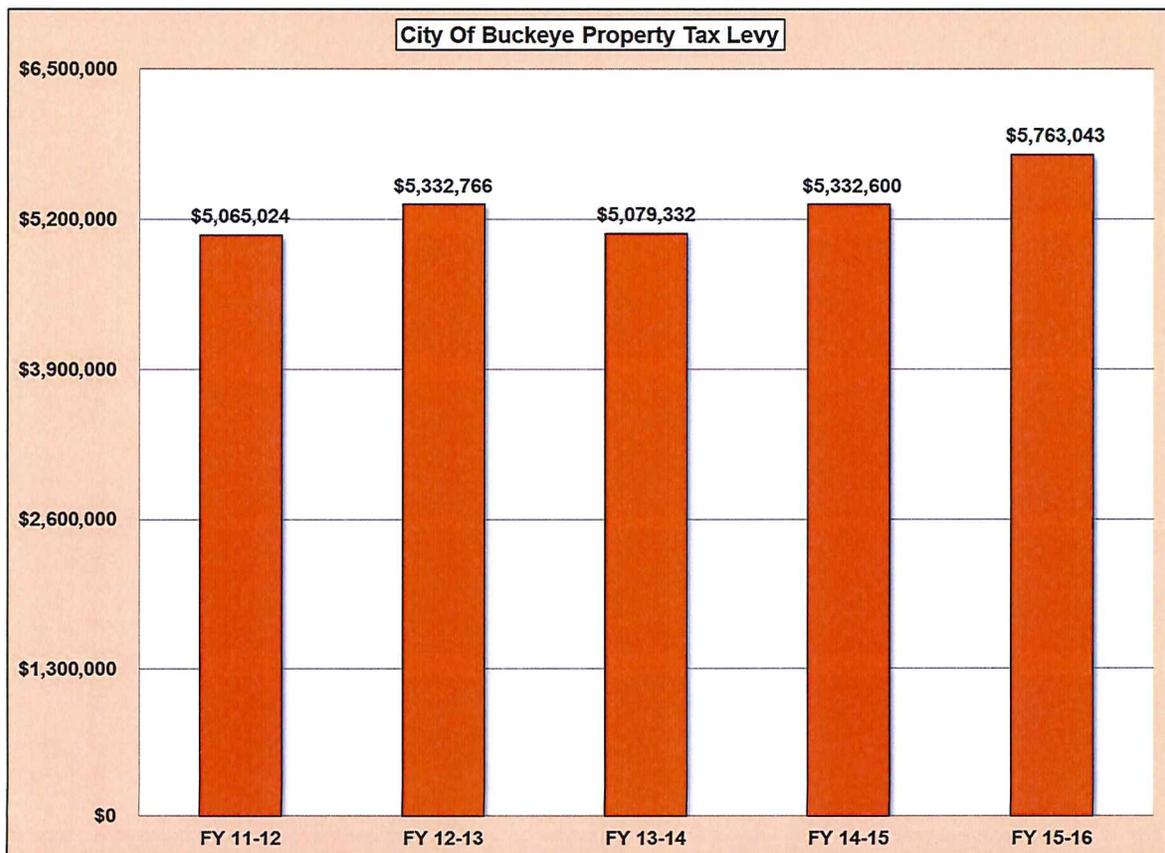
## Property Tax Revenue

### 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 13% over the study period. Buckeye's tax levy is estimated to increase \$430,443 (5%) in FY 15-16. Assessed primary property values are expected to increase 8% in FY 15-16. Buckeye's FY 15-16 tax rate is expected to remain the same as FY 14-15 at \$1.80. The increased levy allows the rate to remain the same as the previous year.



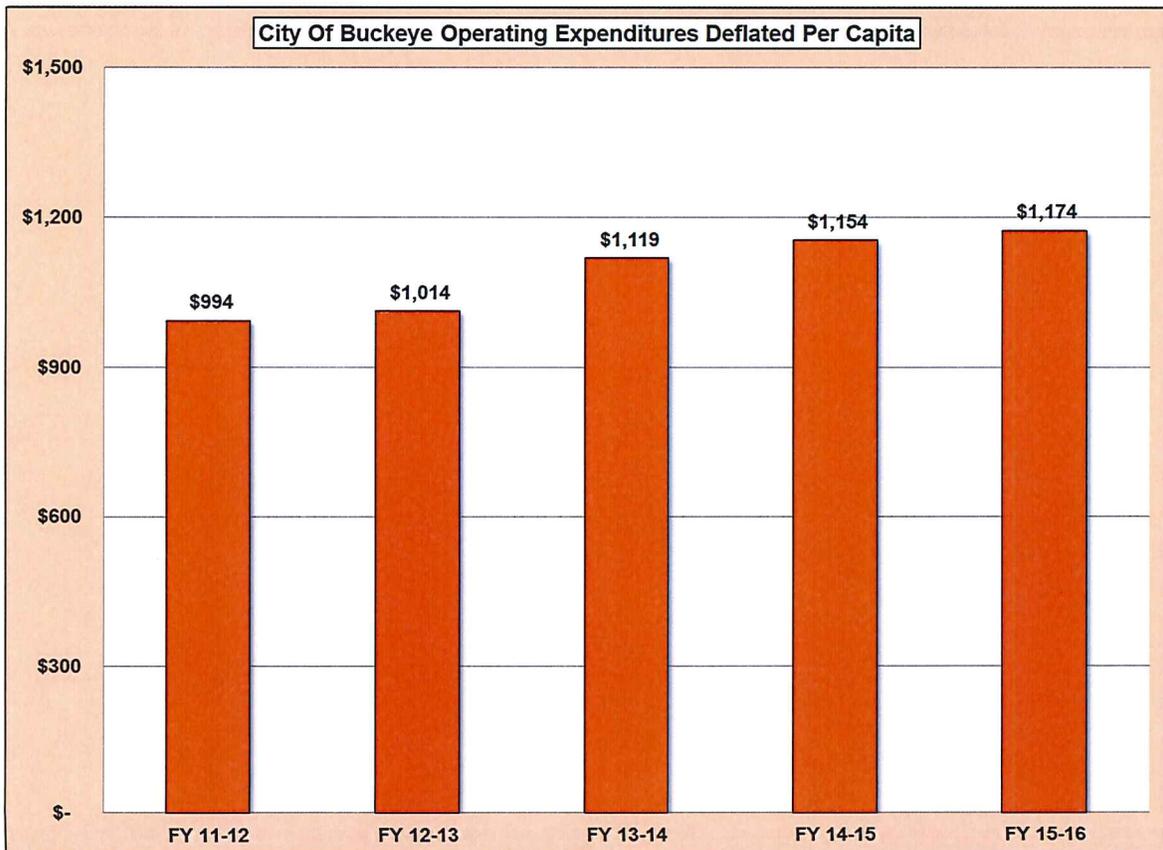
## Operating Expenditures Per Capita

### *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 18% over the five year measurement period, and are expected to increase 2% in FY 15-16 over the prior year. Operating expenditures per capita are estimated to be \$1,174 in FY 15-16.



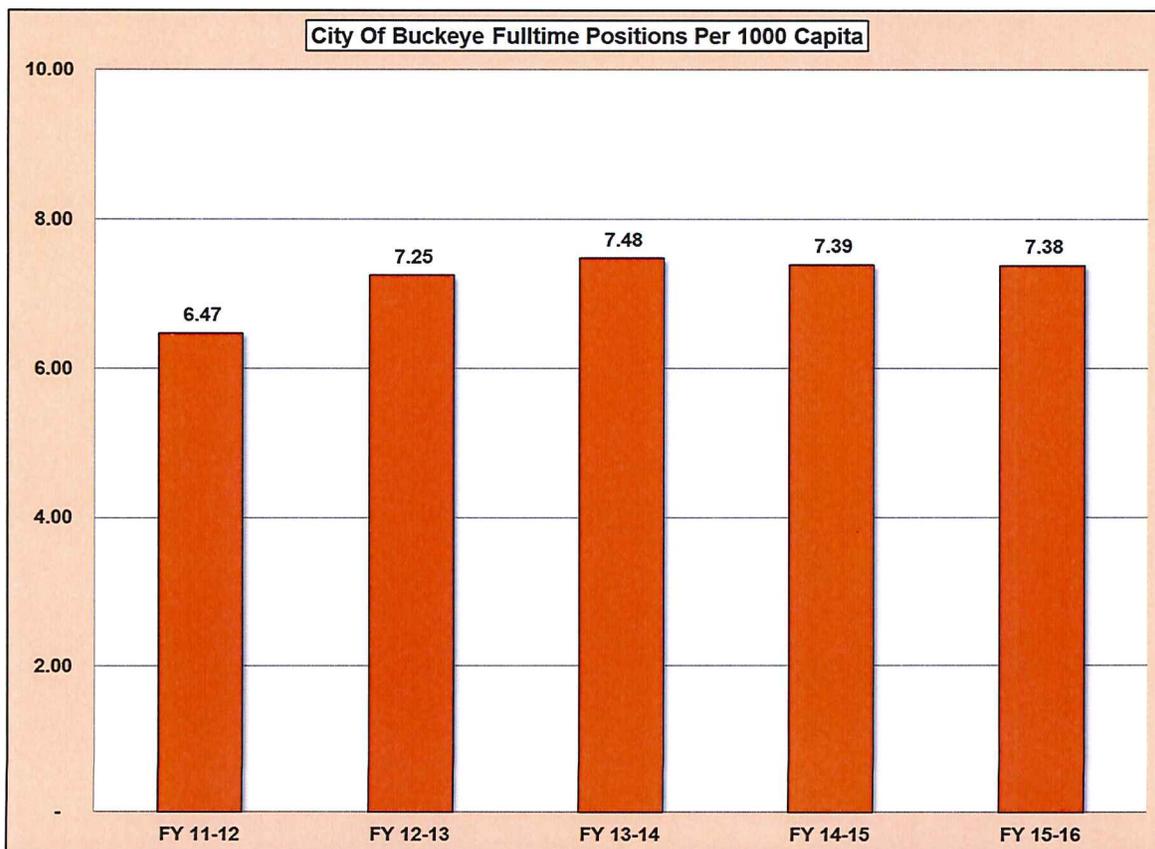
## Employees Per Capita

### 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 7.38, and is slightly decreasing over the prior year FY 14-15. Since FY 11-12, population has increased 16% (from 52,334 to 61,124) and positions have increased 33% (from 338.80 to 451.30). Positions per 1000 capita ratios are shown in the chart below.



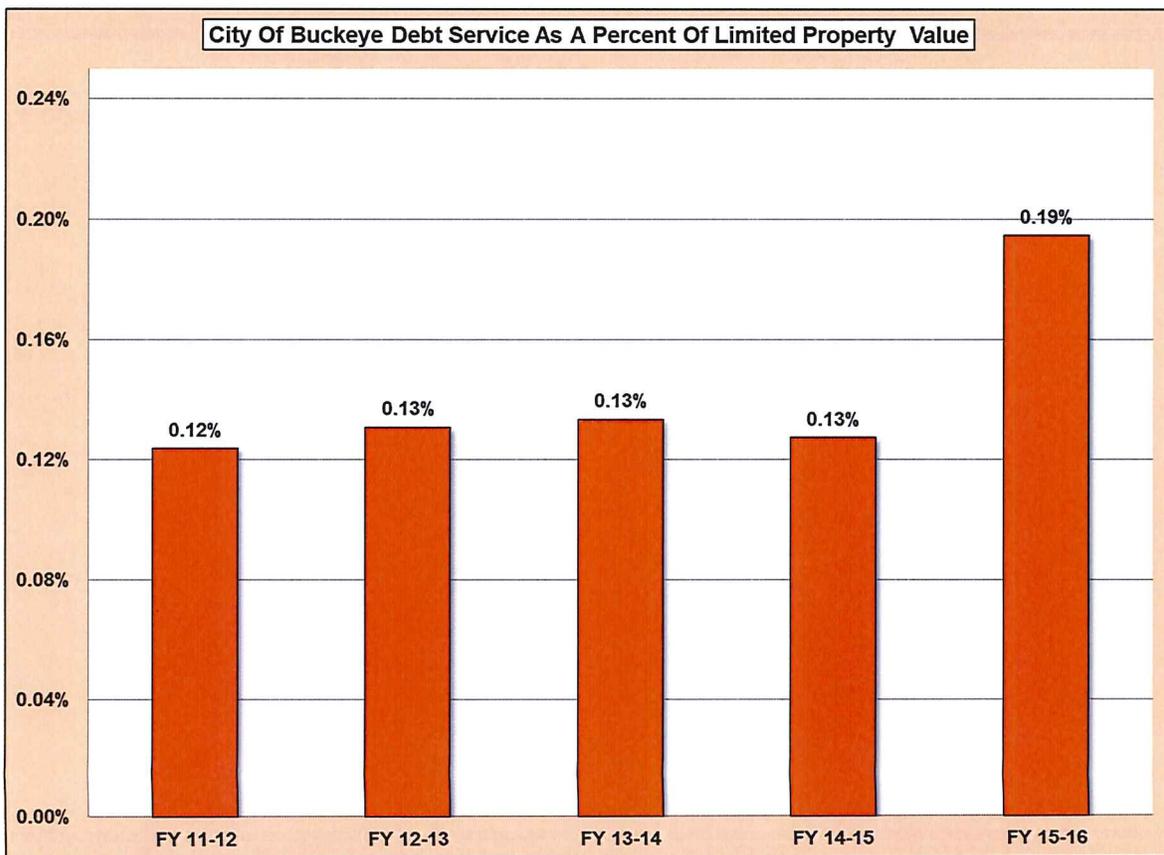
## Debt Service As A Per Cent Of Limited Property Value

### 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). Property 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 0.12% to 0.1991%. 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.

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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.

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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]

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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]

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

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.

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

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)

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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)

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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)

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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)

## **CITY OF BUCKEYE BUDGET FOR FY 15-16**

---

**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

---

### 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

---

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

---

### **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

---

### 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

---

- 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

---

- 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

---

- 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 Cities, 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

---

- 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

---

**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

---

**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

---

### 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

---

**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

---

- 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

---

- 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

---

### 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

---

- 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

---

- ✓ 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

---

- 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

---

- 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

---

### 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. 53-15

**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 2015-2016.**

**WHEREAS**, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, ARIZ. REV. STAT., the City Council did, on June 2, 2015, 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,

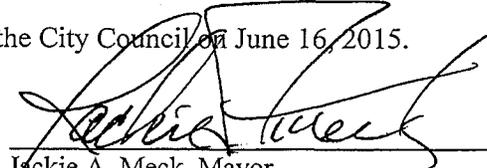
**WHEREAS**, it appears that said estimates together with a public notice that the City Council will meet on June 16, 2015 at the City of Buckeye City Hall, 530 East Monroe Avenue, Buckeye, Arizona 85326, at 6:00 p.m., for the purpose of hearing taxpayers in favor of or against any of the proposed expenditures 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 ARIZ. REV. STAT. 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 June 16, 2015 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 2015-2016.

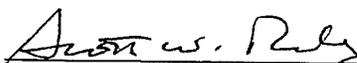
**APPROVED AND ADOPTED** by the City Council on June 16, 2015.

  
\_\_\_\_\_  
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 2016**

Fiscal Year	S c h	FUNDS							Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available			
2015	E	60,505,701	18,371,219	1,211,756	59,237,365	45,723,981		185,050,022	
2015	E	45,423,913	10,590,481	488,000	8,823,764	22,709,234		88,035,392	
2016		21,212,673	3,984,101	64,000	27,999,523	15,825,224		69,085,521	
2016	B	5,763,043	0	0	0	0		5,763,043	
2016	B	0	0	0	0	0		0	
2016	C	46,483,400	8,322,108	235,000	26,741,942	101,438,040		183,220,490	
2016	D	0	0	0	0	56,000,000		56,000,000	
2016	D	0	0	0	0	56,000,000		56,000,000	
2016	D	0	4,888,839	0	2,815,830	0		7,704,669	
2016	D	6,604,669	0	0	0	1,100,000		7,704,669	
2016		66,854,447	17,195,048	299,000	57,557,295	116,163,264		258,069,054	
2016	E	66,854,447	17,195,048	299,000	57,557,295	116,163,264		258,069,054	

EXPENDITURE LIMITATION COMPARISON		2015	2016
1.	Budgeted expenditures/expenses	\$ 185,050,022	\$ 258,069,054
2.	Add/subtract: estimated net reconciling items		
3.	Budgeted expenditures/expenses adjusted for reconciling items	185,050,022	258,069,054
4.	Less: estimated exclusions		
5.	Amount subject to the expenditure limitation	\$ 185,050,022	\$ 258,069,054
6.	EEC expenditure limitation	\$ 185,050,022	\$ 258,069,054

\* Includes Expenditure/Expense Adjustments Approved in the 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 on this line 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 2016**

	<b>2015</b>	<b>2016</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 5,975,291	\$ 6,325,260
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ -	
3. Property tax levy amounts		
A. Primary property taxes	\$ 5,332,600	\$ 5,763,043
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 5,332,600	\$ 5,763,043
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	1.8000
(2) Secondary property tax rate	-	-
(3) Total city/town tax rate	1.8011	1.8000
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>27</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**CITY OF BUCKEYE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>GENERAL FUND</b>			
10 Local Sales Taxes	\$ 17,217,322	\$ 19,757,223	\$ 21,798,200
10 Local Government	534,465	839,188	861,000
10 State Shared Revenues	12,554,496	12,601,250	12,996,589
10 Building & Planning Fees	4,415,660	4,677,019	4,627,208
10 Charges For Services	1,796,900	1,995,823	1,563,585
10 Franchise Fees & Leases	2,713,100	2,542,964	2,690,688
10 Operating Interest Revenues	357,340	350,022	350,030
10 Grants/ Donations/ Sponsorships	11,132	13,948	11,700
10 All Other Operating Revenues	1,773,400	1,539,361	1,584,400
<b>Total General Fund</b>	<b>\$ 41,373,815</b>	<b>\$ 44,316,799</b>	<b>\$ 46,483,400</b>
<b>SPECIAL REVENUE FUNDS</b>			
32 Fill The Gap	\$ -	\$ 1,023	\$ 1,000
33 JCEF Fund	3,000	5,132	4,500
34 Court Special Fund	15,000	16,005	15,000
35 RICO Fund	602,500	339,625	602,700
40 Fireman's Fund	-	1,357	1,300
41 BYB Fund	-	165	165
42 MAG/ADOT Projects Fund	280,500	-	200,500
43 CDBG Projects Fund	690,750	14,503	638,810
45 Towing/Impound Fund	85,000	133,396	134,000
51 Airport Improvement Fund	1,327,500	794,850	-
57 Cemetery Improvement Fund	16,045	20,168	22,530
59 Sundance Water Recharge Fund	1,150	8,971	7,950
70 Highway User Revenue Fund	3,043,233	3,183,781	3,478,363
71 Streets Improvement Fund	-	35,731	-
73 Police Department Grants Fund	314,773	86,803	659,000
74 Area Agency (AAA)	173,418	329,386	173,400
75 Fire Dept Grants Fund	480,679	237,761	1,418,909
76 Park Grants Fund	37,000	57,462	164,500
78 Sundance Crossings	274,000	287,736	280,000
80 Transient Lodging Tax	-	-	60,000
121 Replacement Reserve Fund	10,425	25,703	10,000
122 Economic Development	-	-	214,000
125 Risk Management Retention Fund	76,707	263,036	-
180 DwnTwn Revital	19,534	19,695	19,534
492 Miller Road ID O&M Fund	40,500	55,731	-
493 Jackrabbit Swr O&M	400	548	600
550 SLID Operations Fund	238,940	204,868	215,347
<b>Total Special Revenue Funds</b>	<b>\$ 7,731,054</b>	<b>\$ 6,123,436</b>	<b>\$ 8,322,108</b>
<b>DEBT SERVICE FUNDS</b>			
701 Miller Road ID Debt Service Fund	\$ 438,000	\$ 451,341	\$ -
703 Jackrabbit Trail Sewer ID Debt Svc Fund	235,000	235,000	235,000
<b>Total Debt Service Funds</b>	<b>\$ 673,000</b>	<b>\$ 686,341</b>	<b>\$ 235,000</b>

**CITY OF BUCKEYE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>CAPITAL PROJECTS FUNDS</b>			
46 Special Districts	\$ 20,000,000	\$ -	\$ 20,000,000
79 Rodeo Grounds	-	-	58,000
100 Impact Fees-Parks & Recreation	300	67	-
101 Impact Fees-Library	150	26	-
103 Impact Fees-General Government	150	31	-
104 Impact Fees-Streets	300	371	-
105 Impact Fees-Water System Improvement Fd	425	601	-
106 Impact Fees-Sewer System Improvement Fd	120	45	-
107 Impact Fees-Fire	275	48	-
160 Impact Fees Parks & Rec	350,100	61,025	-
161 Impact Fees Library	55,020	9,079	-
162 Impact Fees Police	210,015	30,570	-
163 Impact Fees Fire	500,125	80,612	-
164 Impact Fees Streets	200,050	14,127	-
165 Impact Fees Water	29,623	8,235	-
166 Impact Fees Waste Water	354,524	21,037	-
170 Parks & Rec Imp Fees	-	287,684	288,000
171 Library Impact Fees	-	162,774	164,000
172 Streets Impact Fees	-	77,839	78,000
173 Public Safety Imp Fees	-	774,370	775,000
174 Water Impact Fees	-	310,447	311,000
175 Wastewater Impact Fees	-	208,968	210,700
610 Roadway Construction Fund	1,108,291	-	-
630 CIP-Parks and Library	58,000	112,738	90,000
640 CIP Road Projects	700,000	-	-
672 CIP-Fire	4,767,242	-	4,767,242
<b>Total Capital Projects Funds</b>	<b>\$ 28,334,710</b>	<b>\$ 2,160,696</b>	<b>\$ 26,741,942</b>
<b>ENTERPRISE FUNDS</b>			
50 Aviation Enterprise	\$ 299,028	\$ 388,263	\$ 295,300
54 Solid Waste Enterprise	4,309,004	4,398,516	4,761,683
60 Wastewater (Sewer) Utility Enterprise	5,729,200	5,493,796	13,393,721
61 Water Utility Enterprise	21,538,870	10,829,418	82,987,336
<b>Total Enterprise Funds</b>	<b>\$ 31,876,102</b>	<b>\$ 21,109,993</b>	<b>\$ 101,438,040</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 109,988,681</b>	<b>\$ 74,397,265</b>	<b>\$ 183,220,490</b>

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

**CITY OF BUCKEYE**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2016**

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Area Agency (AAA)	\$ -	\$ -	\$ -	\$ 410,856
Rodeo Grounds	-	-	-	157,640
Replacement Reserve	-	-	-	933,000
Economic Development	-	-	-	339,400
Risk Mgt Retention	-	-	-	874,540
Jackrabbit Swr O&M	-	-	-	2,665
Roadway Const	-	-	-	600,000
CIP Facilities	-	-	-	200,000
CIP Road Proj	-	-	-	158,190
Transit Programs	-	-	-	101,915
Auto & Tech	-	-	-	1,560,000
Tech Life Cycle	-	-	-	557,363
CIP Parks & Library	-	-	-	300,000
Non-Constr Improv Projects	-	-	-	400,000
Roosevelt Imp Dist	-	-	-	9,100
<b>Total General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,604,669</b>
<b>SPECIAL REVENUE FUNDS</b>				
Airport Improv	\$ -	\$ -	\$ 100,000	\$ -
Area Agency (AAA)	-	-	410,856	-
Replacement Reserve	-	-	933,000	-
Economic Development	-	-	339,400	-
Risk Mgt Retention	-	-	874,540	-
Jackrabbit Swr O&M	-	-	2,665	-
Transit Programs	-	-	101,915	-
Auto & Tech	-	-	1,560,000	-
Tech Life Cycle	-	-	557,363	-
Roosevelt Imp Dist	-	-	9,100	-
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,888,839</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Roadway Const	\$ -	\$ -	\$ 1,000,000	\$ -
Roadway Const	-	-	600,000	-
Non-Constr Improv Projects	-	-	400,000	-
CIP Facilities	-	-	200,000	-
CIP Road Proj	-	-	158,190	-
CIP Parks & Library	-	-	300,000	-
Rodeo Grounds	-	-	157,640	-
<b>Total Capital Projects Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,815,830</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>				
Airport Opns	\$ -	\$ -	\$ -	\$ 100,000
Solid Waste	-	-	-	1,000,000
Water	56,000,000	56,000,000	-	-
<b>Total Enterprise Funds</b>	<b>\$ 56,000,000</b>	<b>\$ 56,000,000</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 56,000,000</b>	<b>\$ 56,000,000</b>	<b>\$ 7,704,669</b>	<b>\$ 7,704,669</b>

**CITY OF BUCKEYE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2015</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2016</b>
<b>GENERAL FUND</b>				
50 Manager	\$ 794,980	\$ -	\$ 737,134	\$ 908,117
51 Non-departmental	4,832,848	177,352	5,010,200	7,113,700
52 Mayor & Council	565,882	-	513,274	645,316
54 Finance	951,233	-	944,299	1,093,066
55 Human Resources	832,298	-	746,497	828,451
60 Police	14,054,645	(144,181)	13,910,464	16,305,939
61 Court	768,794	-	718,061	731,625
62 Fire	10,886,890	(80,198)	10,602,362	11,620,155
69 Recreation	962,648	8,958	971,606	1,168,856
70 Parks	931,277	-	624,119	710,502
71 Library	1,683,378	-	1,069,907	1,088,377
72 Community Services Admin	692,655	-	656,936	713,906
73 Procurement	284,533	-	466,988	642,053
74 Fleet	860,604	-	789,420	969,147
78 Public Works Admin	676,746	-	642,652	631,501
79 Marketing and Communications	215,528	38,069	253,597	328,481
80 Community Development	2,307,332	-	2,255,887	2,706,156
81 Economic Development	352,135	-	342,863	387,633
82 Engineering	2,825,798	-	1,668,870	2,181,996
83 Information Technology	1,132,519	-	1,062,229	1,539,607
85 Clerk	519,812	-	371,929	540,193
89 Debt Service	1,071,920	-	1,064,620	1,142,892
95 Reserves/Contingency	12,301,246	-	-	12,856,779
<b>Total General Fund</b>	<b>\$ 60,505,701</b>	<b>\$ 0</b>	<b>\$ 45,423,913</b>	<b>\$ 66,854,447</b>
<b>SPECIAL REVENUE FUNDS</b>				
32 Fill The Gap	\$ 25,787	\$ -	\$ -	\$ 31,052
33 JCEF	31,994	-	-	43,686
34 Court Special Fund	67,524	-	-	90,683
35 RICO	602,500	-	450,704	602,700
37 VALUE Kids	3,479	-	-	3,479
38 Buckeye Explorer	10,311	-	-	10,069
40 Volunteer Firemen's	255,097	-	1,828	286,874
41 BYB Fund	3,613	-	333	2,265
42 MAG/ADOT Proj	280,500	-	-	200,500
43 CDBG	825,463	-	84,000	758,298
45 Towing/Impound	218,980	-	57,000	358,998
51 Airport Improv	1,327,500	-	837,000	100,000
57 Cemetery	216,799	-	26,603	214,458
59 Sundance W/tr Rechg	160,000	-	-	601,489
66 APS/SRP Mitigation	92,304	-	-	93,164
70 HURF	3,427,888	-	3,003,373	3,895,292
71 Streets Improv	2,373,963	-	1,438,000	1,065,373
73 Police Grants	424,362	-	145,000	663,088
74 Area Agency (AAA)	564,553	-	629,899	584,256
75 Fire Grants	500,000	-	185,000	1,524,996
76 Park Grants	120,283	-	10,500	309,614
78 Sundance Crossings	525,900	-	82,800	701,520
80 Transient Lodging Tax	-	-	-	60,000
121 Replacement Reserve	1,414,210	-	1,445,000	943,000
122 Economic Development	583,800	-	221,900	553,400
125 Risk Mgt Retention	1,402,308	-	807,590	874,540

**CITY OF BUCKEYE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
<b>SPECIAL REVENUE FUNDS continued</b>				
185 Heritage Park	78,110	-	-	78,110
492 Miller Rd O&M	118,717	-	50,376	-
493 Jackrabbit Swr O&M	7,591	-	2,907	3,286
550 SLID Opns	303,853	-	241,567	260,848
641 Transit Programs	17,198	-	-	111,000
650 Auto & Tech	2,350,000	-	860,000	1,560,000
655 Tech Life Cycle	-	-	-	600,000
706 Roosevelt Imp Dist	36,632	-	9,100	9,010
<b>Total Special Revenue Funds</b>	<b>\$ 18,371,219</b>	<b>\$ -</b>	<b>\$ 10,590,481</b>	<b>\$ 17,195,048</b>
<b>DEBT SERVICE FUNDS</b>				
701 Miller Rd Debt	840,730	-	317,000	-
703 Jackrabbit Swr Debt	371,026	-	171,000	299,000
<b>Total Debt Service Funds</b>	<b>\$ 1,211,756</b>	<b>\$ -</b>	<b>\$ 488,000</b>	<b>\$ 299,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
46 Special Districts	\$ 20,000,000	\$ (1,589,267)	-	\$ 20,000,000
68 Future Road Improvement	-	-	-	2,130,384
79 Rodeo Grounds	-	-	-	215,640
100 Pks & Rec Impact Fees	2,874,608	-	280,000	2,499,739
101 Library Impact Fees	5,915	1,414,085	1,420,000	48,964
103 Gen Govt Impact Fees	724,818	20,182	745,000	167,515
104 Streets Impact Fees	3,182,379	-	100,000	2,969,860
105 Wtr Sys Improv	4,965,420	-	-	4,965,907
106 Swr Improv	4,047,593	-	808,989	3,242,573
107 Fire Impact Fees	975,333	-	340,175	622,736
160 Impact Fees Parks & Rec	1,433,070	-	-	1,356,818
161 Impact Fees Library	207,554	-	-	198,923
162 Impact Fees Police	1,280,623	-	818,000	-
163 Impact Fees Fire	1,894,591	-	35,000	1,691,451
164 Impact Fees Streets	657,968	-	-	523,154
165 Impact Fees Water	111,203	-	-	147,572
166 Impact Fees Waste Water	1,121,240	-	-	823,817
170 Parks & Rec Imp Fees	-	-	-	575,684
171 Library Impact Fees	-	-	-	326,774
172 Streets Impact Fees	-	-	-	155,839
173 Public Safety Imp Fees	-	-	-	1,549,370
174 Water Impact Fees	-	-	-	621,447
175 Wastewater Impact Fees	-	-	-	419,668
610 Roadway Const	4,762,486	-	1,905,000	3,421,404
615 CIP Gen	10,144	-	-	-
625 CIP Facilities	-	125,000	125,000	200,000
630 CIP Pks & Library	3,366,300	-	501,000	3,001,738
640 CIP Road Proj	1,000,000	-	75,600	304,198
660 Non-Constr Improv Projects	440,000	30,000	470,000	400,000
672 CIP Fire	6,176,120	-	1,200,000	4,976,120
<b>Total Capital Projects Funds</b>	<b>\$ 59,237,365</b>	<b>\$ -</b>	<b>\$ 8,823,764</b>	<b>\$ 57,557,295</b>
<b>ENTERPRISE FUNDS</b>				
50 Airport Opns	\$ 367,450	-	\$ 310,682	\$ 380,659
54 Solid Waste	4,737,840	-	4,013,313	5,452,250
60 Sewer	8,140,004	-	5,908,688	16,707,660
61 Water	32,478,687	-	12,476,551	93,622,695
<b>Total Enterprise Funds</b>	<b>\$ 45,723,981</b>	<b>\$ -</b>	<b>\$ 22,709,234</b>	<b>\$ 116,163,264</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 185,050,022</b>	<b>\$ 0</b>	<b>\$ 88,035,392</b>	<b>\$ 258,069,054</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 2016**

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	343.05	\$ 24,754,850	\$ 3,476,930	\$ 4,110,460	\$ 2,354,144	\$ 34,696,384
<b>SPECIAL REVENUE FUNDS</b>						
Total Special Revenue Funds	27.50	\$ 1,121,700	\$ 129,537	\$ 286,947	\$ 157,868	\$ 1,696,052
	27.50	\$ 1,121,700	\$ 129,537	\$ 286,947	\$ 157,868	\$ 1,696,052
<b>ENTERPRISE FUNDS</b>						
Total Enterprise Funds	80.75	\$ 4,170,019	\$ 483,723	\$ 993,780	\$ 524,027	\$ 6,171,549
	80.75	\$ 4,170,019	\$ 483,723	\$ 993,780	\$ 524,027	\$ 6,171,549
<b>TOTAL ALL FUNDS</b>	<b>451.30</b>	<b>\$ 30,046,569</b>	<b>\$ 4,090,190</b>	<b>\$ 5,391,187</b>	<b>\$ 3,036,039</b>	<b>\$ 42,563,985</b>



BUCKEYE, AZ

---