

RESOLUTION NO. 05-22

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BUCKEYE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING A TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023.

WHEREAS, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, of the Arizona Revised Statutes, the City Council did, on the 17th day of May, 2022 make an estimate of the different amounts required to meet the public expenditures for the ensuing year, also 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 the sums to be raised by primary taxation, as specified therein, do not in aggregate amount exceed that amount as computed in Title 42 of the Arizona Revised Statutes; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will hold a special meeting on June 7, 2022, at the Buckeye City Hall, at 530 East Monroe Avenue, Buckeye, Arizona 85326 at 6:00 p.m. for the purpose of hearing taxpayers and approving the final budget as set forth in said estimates; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will meet on June 21, 2022, at the Buckeye City Hall at 530 East Monroe Avenue, Buckeye, Arizona 85326, at 4:00 p.m., for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, the tentative budget is available for viewing at the Buckeye City Hall, located at 530 East Monroe Avenue, Buckeye, Arizona 85326, at the Buckeye Public Library, Downtown Branch, located at 310 North Sixth Street, Buckeye, Arizona 85326; the Buckeye Public Library, Coyote Branch, located at 21699 West Yuma Road, Buckeye, Arizona 85326; and on the City's official website at www.buckeyeaz.gov.

NOW, THEREFORE, BE IT RESOLVED, that said estimates of revenues and expenditures shown on the attached schedules are hereby adopted as the Tentative Budget for Fiscal Year 2022-2023 and the City Clerk is hereby directed to publish the estimates of expenses and notice of the public hearing as required by law.

PASSED AND ADOPTED by the Mayor and City Council of the City of Buckeye, Arizona, this 17th day of May, 2022.

Eric W. Orsborn, Mayor

ATTEST:

Lucinda J. Aja, City Clerk

Signed document on file in the Office of the City Clerk

APPROVED AS TO FORM:

Shiela B. Schmidt, City Attorney

Official Budget Forms

City of Buckeye

Fiscal year 2023

City of Buckeye
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2023

Fiscal Year	S c h	Description	Funds										Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2022	E 1	Adopted/Adjusted Budgeted Expenditures/Expenses*	122,122,891	24,759,022	437,384	96,442,372	0	148,895,771	0				392,657,440
2022	E 2	Actual Expenditures/Expenses**	103,865,186	12,365,629	986,834	32,977,808	0	106,847,131	0				257,042,589
2023		Fund Balance/Net Position at July 1***	97,000,000	5,654,000	0	35,252,000	0	79,040,000	0				216,946,000
2023	B 4	Primary Property Tax Levy	12,254,082										12,254,082
2023	B 5	Secondary Property Tax Levy											0
2023	C 6	Estimated Revenues Other than Property Taxes	140,645,643	23,323,238	439,934	8,801,950	0	201,718,912	0				374,929,677
2023	D 7	Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0
2023	D 8	Other Financing (Uses)	0	0	0	0	0	0	0	0	0	0	0
2023	D 9	Interfund Transfers In	1,599,000	5,132,603	0	80,620,860	0	3,170,704	0				90,523,167
2023	D 10	Interfund Transfers (Out)	74,454,665	206,000	0	15,232,764	0	629,738	0				90,523,167
2023		Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures											
2023		Maintained for Future Debt Retirement											0
2023		Maintained for Future Capital Projects											0
2023		Maintained for Future Financial Stability											0
2023													0
2023													0
2023		Total Financial Resources Available	177,044,060	33,903,841	439,934	109,442,046	0	283,299,878	0				604,129,759
2023	E 13	Budgeted Expenditures/Expenses	148,343,021	32,184,233	433,597	96,858,753	0	242,230,456	0				520,050,060

Expenditure Limitation Comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 392,657,440	\$ 520,050,060
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	392,657,440	520,050,060
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 392,657,440	\$ 520,050,060
6 EEC expenditure limitation	\$ 437,288,975	\$ 531,611,084

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

* Includes Expenditure/Expense Adjustments Approved in 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 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>10,910,454</u>	\$ <u>12,254,082</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	\$ _____
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>10,910,454</u>	\$ <u>12,254,082</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>10,910,454</u>	\$ <u>12,254,082</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>10,910,454</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>10,910,454</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>10,910,454</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 1.7671	_____ 1.7048
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 1.7671	_____ 1.7048
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>30</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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Local TPT	\$ 52,504,000	\$ 63,752,300	\$ 69,318,000
Franchise Fee and Leases	4,073,000	4,277,700	4,502,000
Licenses and permits			
Planning and review fees	18,000,000	17,652,000	18,921,994
Other Licenses and permits	750,814	1,203,900	1,431,700
Intergovernmental			
State Shared Sales Taxes	9,348,609	10,900,000	13,097,135
Urban Revenue Sharing	10,388,497	12,067,500	17,660,681
Auto Lieu Tax	3,692,280	4,300,000	4,332,458
AZCARES Fund	-	-	-
CARES Federal Revenue	5,287,733	5,287,733	5,287,733
Charges for services			
Charges for services	3,242,384	2,943,525	3,651,339
Fines and forfeits			
Magistrate Court Fines	720,000	733,500	870,000
Other Fines and fee	85,000	79,700	85,000
Interest on investments			
Interest on investments	500,000	500,000	500,000
Miscellaneous			
All Other Operating Revenues	547,600	406,191	987,603
Total General Fund	\$ 109,139,917	\$ 124,104,049	\$ 140,645,643

* 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
Revenues Other than Property Taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special Revenue Funds			
Fill The Gap	\$ 6,750	\$ 4,000	\$ 6,750
JCEF	12,000	12,900	12,000
Court Special Fund	80,800	36,000	80,800
Noise Commercial Vehicles	250,000	6,000	250,000
Youth Council	15,000	-	15,000
Towing/Impound	112,000	42,000	50,000
Downtown Revitalization	-	-	-
Community Services Programs	355,000	160,877	477,500
Community Services Social Services	75,000	-	107,000
Transient Lodging Tax	225,000	384,000	385,000
Risk Management Retention	506,000	511,319	-
SLID Opns	415,930	490,198	457,397
CBDG Grants	500,000	-	500,000
Police Grants	3,292,500	297,189	3,030,000
Fire Grants	2,240,000	-	7,381,115
Area Agency (AAA)	264,031	271,487	442,500
Community Services Grants	440,000	124,555	1,775,000
Nuclear Emergency Management	70,000	70,000	72,000
Wildland Fire Grant	28,200	-	-
AZ Lottery Fund	217,895	40,323	536,357
Volunteer Firemen's	55,430	14,447	32,430
Highway User's Revenue Fund	5,730,500	6,227,000	7,698,889
Mobile Integrated Hlth. Care	84,420	-	-
Police SB 1398	16,000	18,000	13,500
Jackrabbit Sewer O&M	-	1,200	-
Roosevelt Imp Dist O&M	-	119	-
Total Special Revenue Funds	\$ 14,992,456	\$ 8,711,614	\$ 23,323,238

* 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
Revenues Other than Property Taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt Service Funds			
Jackrabbit Swr Debt	\$ 41,687	\$ 41,687	\$ 41,687
Roosevelt Improvement Debt	398,247	951,300	398,247
Total Debt Service Funds	\$ 439,934	\$ 992,987	\$ 439,934
Capital Projects Funds			
Cemetery Improvement	\$ 213,450	\$ 300,080	\$ 252,450
Sundance Water Recharge	10,000	3,000	10,000
Future Road Improvement	77,750	34,600	77,750
Traffic Signal Fund	273,000	895,000	273,000
MAG/ADOT Proj	500,000	-	500,000
CIP General	6,793,509	-	2,071,250
Parks & Rec Imp Fees	2,110,000	1,460,160	2,160,000
Library Impact Fees	865,000	440,000	452,500
Streets Impact Fees	492,500	475,000	390,000
Public Safety Imp Fees	1,050,000	173,000	105,000
Fire Impact Fees	1,375,000	657,425	1,250,000
Police Impact Fees	1,750,000	1,368,000	1,260,000
Total Capital Projects Funds	\$ 15,510,209	\$ 5,806,265	\$ 8,801,950

City of Buckeye
Revenues Other than Property Taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Enterprise Funds			
Water Utility Enterprise	\$ 59,180,000	\$ 50,062,971	\$ 139,503,579
Water Repair and Replacement Fund	1,000,000	1,016,200	1,100,000
Water Impact Fees	4,075,000	2,634,107	4,672,500
	<u>64,255,000</u>	<u>53,713,278</u>	<u>145,276,079</u>
Wastewater (Sewer) Utility Enterprise	26,871,650	14,846,542	32,694,650
Wastewater Impact Fees	5,280,000	1,656,970	3,630,000
	<u>32,151,650</u>	<u>16,503,512</u>	<u>36,324,650</u>
Environmental Services	8,661,727	9,931,100	10,507,527
	<u>8,661,727</u>	<u>9,931,100</u>	<u>10,507,527</u>
Airport	427,000	366,550	427,000
Airport Improvement	4,655,560	-	9,183,656
	<u>5,082,560</u>	<u>366,550</u>	<u>9,610,656</u>
Total Enterprise Funds	\$ 110,150,937	\$ 80,514,440	\$ 201,718,912

City of Buckeye
Revenues Other than Property Taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Total all Funds	\$ <u>250,233,453</u>	\$ <u>220,129,355</u>	\$ <u>374,929,677</u>

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

City of Buckeye
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund	\$	\$	\$ 1,599,000	\$ 74,454,665
Total General Fund	\$	\$	\$ 1,599,000	\$ 74,454,665
Special Revenue Funds				
AZ Lottery Fund	\$	\$	\$	\$ 206,000
Community Services Programs			354,043	
C/S Social Services Programs			157,586	
Eco Dev Reinvestment			500,000	
Transient Lodging			649,528	
Community Services Grants			245,900	
HURF			3,225,546	
Total Special Revenue Funds	\$	\$	\$ 5,132,603	\$ 206,000
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
Impact Fees Parks & Recreation	\$	\$	\$	\$ 1,664,312
Impact Fees Public Safety Facilities				6,758,903
Impact Fees Fire FY 21				1,500,000
Impact Fees Parks FY 21				3,909,549
Impact Fees Police FY 21				1,400,000
Asset Replacement Fund			3,500,000	
Cemetery Improvement Fund			359,889	
Stormwater Quality			129,738	
CIP General			76,631,233	
Total Capital Projects Funds	\$	\$	\$ 80,620,860	\$ 15,232,764
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Repair & Replacement Fund	\$	\$	\$	\$ 500,000
Environmental Services				129,738
Water			500,000	
Airport			706,086	
Airport Improvement			1,964,618	
Total Enterprise Funds	\$	\$	\$ 3,170,704	\$ 629,738
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$	\$	\$ 90,523,167	\$ 90,523,167

**City of Buckeye
Expenditures/Expenses by Fund
Fiscal year 2023**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2022	Expenditure/ Expense adjustments approved 2022	Actual Expenditures/ Expenses* 2022	Budgeted Expenditures/ Expenses 2023
General Fund				
Council	\$ 750,099	\$ -	\$ 638,232	\$ 844,514
City Manager	3,481,866	-	3,277,067	4,189,744
City Clerk	862,066	-	776,411	823,331
Attorney	-	-	-	1,354,959
Finance	2,778,975	-	2,631,363	2,839,782
Human Resources	1,363,472	-	1,242,733	3,252,159
Economic Development	1,200,529	-	1,107,046	1,202,151
Information Technology	7,861,574	-	6,698,739	7,688,311
City Court	1,276,963	-	1,210,024	1,491,633
Police	25,409,095	-	23,616,819	30,556,441
Fire	17,406,109	-	16,587,892	22,271,720
Public Works	10,300,853	-	7,471,038	12,496,851
Community Services	7,787,407	-	7,166,598	8,846,810
Development Services	7,665,294	-	6,789,997	8,047,821
Engineering	5,023,950	-	4,494,445	6,800,986
Non-Departmental	27,722,300	-	18,924,442	30,565,453
Debt Service	1,232,339	-	1,232,339	5,070,355
Contingency	-	-	-	-
Total General Fund	\$ 122,122,891	\$ -	\$ 103,865,186	\$ 148,343,021
Special Revenue Funds				
Fill The Gap	\$ 64,777	\$ -	\$ -	\$ 75,000
JCEF	110,666	-	-	125,000
Court Special Fund	271,810	-	-	325,000
Noise Commercial Vehicle	250,000	-	-	250,000
Youth Scholarship	15,000	-	-	15,000
Towing/Impound	305,199	-	-	285,000
Community Services Programs	576,070	-	436,058	831,543
Community Services Soc Svcs	193,022	-	33,575	262,545
Economic Development	495,000	-	71,204	500,000
Transient Lodging Tax	659,990	-	222,328	993,191
Risk Mgt Retention	1,804,130	-	1,271,022	-
SLID Opns	463,159	-	449,450	529,918
CBDG Grants	500,000	-	-	500,000
Police Grants	3,292,500	-	536,500	3,030,000
Fire Grants	2,240,000	-	-	7,381,115
Area Agency (AAA)	755,480	-	599,482	1,092,028
Community Services Grants	440,000	-	64,664	2,020,900
Nuclear Emergency Mgt.	70,000	-	61,479	102,000
Wildland Fire Grant	28,200	-	-	-
AZ Lottery Fund	217,895	-	2,105	330,357
Volunteer Firemen's	299,000	-	-	300,000
HURF	11,535,704	-	8,617,208	13,130,136
Mobile Integrated Hlth. Care	84,420	-	-	-
Police SB 1398	85,000	-	-	103,500
Jackrabbit Swr O&M	1,000	-	278	1,000
Roosevelt Improvement O&M	1,000	-	276	1,000
Total Special Revenue Funds	\$ 24,759,022	\$ -	\$ 12,365,629	\$ 32,184,233
Debt Service Funds				
Jackrabbit Swr Debt	\$ 38,875	\$ -	\$ 38,625	\$ 37,344
Roosevelt Improvement Debt	398,509	-	948,209	396,253
Total Debt Service Funds	\$ 437,384	\$ -	\$ 986,834	\$ 433,597
Capital Projects Funds				
Cemetery Improvement	\$ 255,223	\$ -	\$ 184,893	\$ 810,532
Sundance Water Recharge	660,000	-	-	660,000
Future Road Improvement	1,800,000	-	-	1,775,000
Traffic Signal Fund	750,000	-	-	3,000,000
Stormwater Quality	113,910	-	107,987	129,738
Roadway Const	-	-	-	-
MAG/ADOT Proj	500,000	-	-	500,000
CIP Gen	71,292,239	-	32,691,464	78,702,483
Parks & Rec Imp Fees	800,000	-	-	-
Parks Impact Fees	2,950,000	-	-	2,000,000
Library Impact Fees	1,896,000	-	(10,000)	1,396,000
Streets Impact Fees	3,750,000	-	-	3,535,000
Police Impact Fees	2,600,000	-	-	2,500,000
Fire Impact Fees	2,075,000	-	3,464	1,850,000
Public Safety Imp Fees	7,000,000	-	-	-
Total Capital Projects Funds	\$ 96,442,372	\$ -	\$ 32,977,808	\$ 96,858,753
Enterprise Funds				
Water	\$ 84,735,905	\$ -	\$ 69,535,992	\$ 166,325,227
Water Repair & Replacement	900,000	-	104,890	900,000
Water Impact Fees	5,535,000	-	92,715	8,030,000
Wastewater	31,156,407	-	25,879,972	36,980,368
Wastewater Impact Fees	8,255,000	-	665,563	6,340,000
W&S Revenue Bonds	5,000	-	-	5,000
Environmental Services	9,298,845	-	9,183,281	11,322,702
Airport	3,609,024	-	661,751	1,178,885
Airport Improvements	5,400,590	-	722,967	11,148,274
Total Enterprise Funds	\$ 148,895,771	\$ -	\$ 106,847,131	\$ 242,230,456
Total all Funds	\$ 392,657,440	\$ -	\$ 257,042,589	\$ 520,050,060

* 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 2023**

Fund	2023	2023	2023	2023	2023	2023	2023
	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation	
General Fund	556.85	\$ 44,956,035	\$ 10,587,944	\$ 10,682,079	\$ 1,131,694	\$ 67,357,752	
Special Revenue Funds							
Area Agency on Aging	9.34	\$ 504,178	\$ 99,928	\$ 151,646	\$ 7,186	\$ 762,938	
C/S Social Services Program	2.00	108,264	21,458	55,447	384	185,553	
HURF	35.50	2,000,225	396,445	754,180	143,517	3,294,367	
Transient Lodging Tax	1.00	51,251	10,158	26,507	275	88,191	
Total Special Revenue Funds	47.84	\$ 663,693	\$ 131,544	\$ 233,600	\$ 7,845	\$ 1,036,682	
Debt Service Funds							
		\$	\$	\$	\$	\$	
Total Debt Service Funds		\$	\$	\$	\$	\$	
Capital Projects Funds							
Cemetery Improvement	2.00	\$ 92,868	\$ 18,406	\$ 53,161	\$ 4,346	\$ 168,781	
Stormwater Quality	1.00	64,078	12,700		1,210	77,988	
Total Capital Projects Funds	3.00	\$ 156,946	\$ 31,106	\$ 53,161	\$ 5,556	\$ 246,769	
Permanent Funds							
		\$	\$	\$	\$	\$	
Total Permanent Funds		\$	\$	\$	\$	\$	
Enterprise Funds							
Water Resources	115.50	\$ 7,607,429	\$ 1,507,792	\$ 2,323,666	\$ 218,279	\$ 11,657,166	
Environmental Services	4.50	403,005	79,876	122,565	11,279	616,725	
Airport	3.00	224,297	44,456	53,694	10,331	332,778	
Total Enterprise Funds	123.00	\$ 8,234,731	\$ 1,632,124	\$ 2,499,925	\$ 239,889	\$ 12,606,669	
Internal Service Funds							
		\$	\$	\$	\$	\$	
Total Internal Service Fund		\$	\$	\$	\$	\$	
Total all Funds	730.69	\$ 54,011,405	\$ 12,382,718	\$ 13,468,765	\$ 1,384,984	\$ 81,247,872	