

RESOLUTION NO. 58-23

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 2023-2024.

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Arizona Revised Statutes, the Mayor and Council (the “Council”) did, on the 16th day of May, 2023, make an estimate of the different amounts required to meet the public expenditures/expenses 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 the sums to be raised by taxation, as specified in the above-referenced estimates, do not in the aggregate exceed that amount as computed in A.R.S. § 17051(A); and

WHEREAS, it appears that said estimates, together with a public notice that the Council would meet on June 6, 2023, at the 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/expenses or tax levies (the “Budget Hearing”), were made available and filed, posted and published as required by law; and

WHEREAS, the City provided the Truth in Taxation notice as required by and in accordance with A.R.S. § 42-17107, providing notice of the public hearing on the increase in the City’s property taxes (the “Truth in Taxation Hearing”); and

WHEREAS, the Council met on June 6, 2023 and conducted the Budget and Truth in Taxation Hearing, at which hearing any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF BUCKEYE, ARIZONA, as follows:

Section 1. That the recitals above are hereby incorporated as if fully set forth herein.

Section 2. That the estimates of revenues and expenditures/expenses shown on the attached schedules, which were made on May 16, 2023 and have not increased, reduced, or changed since that date, are hereby adopted as the budget for the City of Buckeye for Fiscal Year 2023-2024.

PASSED AND ADOPTED by the Mayor and Council of the City of Buckeye, Arizona,
this 6th day of June 2023.

Eric W. Orsborn, Mayor

ATTEST:

Lucinda J. Aja, City Clerk

**The signed version of this Resolution is on file in the
Office of the City Clerk**

APPROVED AS TO FORM:

K. Scott McCoy, City Attorney

Tentative Budget

City of Buckeye
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

Fiscal year	S c h	Funds								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds	
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	148,343,021	32,184,233	433,597	96,858,753	0	242,230,456	0	520,050,060
2023	Actual expenditures/expenses**	E 2	106,404,237	14,570,321	433,597	26,467,858	0	89,511,001	0	237,387,014
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		125,000,000	6,547,000	0	66,671,000	0	87,395,000	0	285,613,000
2024	Primary property tax levy	B 4	13,373,562							13,373,562
2024	Secondary property tax levy	B 5								0
2024	Estimated revenues other than property taxes	C 6	165,144,753	19,615,615	386,200	29,602,000	0	218,381,821	0	433,130,389
2024	Other financing sources	D 7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D 9	6,950,000	5,293,054	0	69,152,617	0	5,475,000	0	86,870,671
2024	Interfund Transfers (out)	D 10	61,615,547	0	0	24,194,224	0	1,060,900	0	86,870,671
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement									0
	Maintained for future capital projects									0
	Maintained for future financial stability									0
										0
2024	Total financial resources available		248,852,768	31,455,669	386,200	141,231,393	0	310,190,921	0	732,116,951
2024	Budgeted expenditures/expenses	E 13	200,017,825	29,622,257	386,087	108,179,882	0	227,409,249	0	565,615,300

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 520,050,060	\$ 565,615,300
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	520,050,060	565,615,300
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 520,050,060	\$ 565,615,300
6 EEC expenditure limitation	\$	\$

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 12,254,082	\$ 13,373,562
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	\$ 12,254,082	\$ 13,373,562
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 12,254,082	\$ 13,373,562
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 12,254,082	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 12,254,082	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 12,254,082	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.7048	1.6513
Property tax judgment		
(2) Secondary property tax rate		
Property tax judgment		
(3) Total city/town tax rate	1.7048	1.6513
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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Local TPT	\$ 69,318,000	\$ 72,088,404	\$ 84,703,000
Franchise Fee and Leases	4,502,000	3,851,530	4,136,200
Licenses and permits			
Planning and review fees	18,921,994	16,963,236	18,750,000
Other Licenses and permits	1,431,700	971,663	1,031,700
Intergovernmental			
State Shared Sales Taxes	13,097,135	14,789,000	15,251,864
Urban Revenue Sharing	17,660,681	19,219,613	27,169,249
Auto Lieu Tax	4,332,458	4,343,600	5,190,389
CARES Federal Revenue	5,287,733		
Charges for services			
Charges for services	3,651,339	3,521,620	5,884,451
Fines and forfeits			
Magistrate Court Fines	870,000	605,630	870,000
Other Fines and fee	85,000	80,629	85,000
Interest on investments			
Interest on investments	500,000	811,384	1,000,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
All Other Operating Revenues	987,603	1,666,378	1,072,900
Total General Fund	\$ 140,645,643	\$ 138,912,687	\$ 165,144,753

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt Service Funds			
Jackrabbit Swr Debt	\$ 41,687	\$ 36,623	\$ 36,800
Roosevelt Improvement Debt	398,247	297,411	349,400
	\$ 439,934	\$ 334,034	\$ 386,200
Total Debt Service Funds	\$ 439,934	\$ 334,034	\$ 386,200
Capital Projects Funds			
Cemetery Improvement	252,450	\$ 213,449	\$ 247,500
Sundance Water Recharge	10,000	6,605	10,000
Future Road Improvement	77,750	45,640	45,000
Traffic Signal Fund	273,000	630,954	540,000
MAG/ADOT Proj	500,000		500,000
CIP General	2,071,250	22,843,852	21,697,000
Parks & Rec Imp Fees	2,160,000	3,113,391	2,255,000
Library Impact Fees	452,500	518,070	502,500
Streets Impact Fees	390,000	642,080	520,000
Public Safety Imp Fees	105,000	92,562	20,000
Fire Impact Fees	1,250,000	2,764,600	1,750,000
Police Impact Fees	1,260,000	2,177,421	1,515,000
Total Capital Projects Funds	\$ 8,801,950	\$ 33,048,624	\$ 29,602,000

City of Buckeye
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Enterprise funds			
Water Utility Enterprise	\$ 139,503,579	\$ 36,268,971	\$ 175,584,821
Water Repair and Replacement Fund	1,100,000	1,108,854	1,150,000
Water Impact Fees	4,672,500	4,435,083	3,732,500
	<u>\$ 145,276,079</u>	<u>\$ 41,812,908</u>	<u>\$ 180,467,321</u>
Wastewater (Sewer) Utility Enterprise	\$ 32,694,650	\$ 14,889,379	\$ 24,241,000
Wastewater Impact Fees	3,630,000	2,448,375	2,590,000
	<u>\$ 36,324,650</u>	<u>\$ 17,337,754</u>	<u>\$ 26,831,000</u>
Environmental Services	\$ 10,507,527	\$ 10,684,657	\$ 11,083,500
	<u>\$ 10,507,527</u>	<u>\$ 10,684,657</u>	<u>\$ 11,083,500</u>
Airport	\$ 427,000	\$ 304,384	\$
Airport Improvement	9,183,656		
	<u>\$ 9,610,656</u>	<u>\$ 304,384</u>	<u>\$</u>
Total enterprise funds	<u>\$ 201,718,912</u>	<u>\$ 70,139,703</u>	<u>\$ 218,381,821</u>
Total all funds	<u>\$ 374,929,677</u>	<u>\$ 252,927,032</u>	<u>\$ 433,130,389</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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund	\$	\$	\$ 6,950,000	\$ 61,615,547
Total General Fund	\$	\$	\$ 6,950,000	\$ 61,615,547
Special Revenue Funds				
Area Agency (AAA)	\$	\$	\$ 807,779	\$
Community Services Programs			755,110	
C/S Social Services Programs			155,165	
Eco Dev Reinvestment			575,000	
HURF			3,000,000	
Total Special Revenue Funds	\$	\$	\$ 5,293,054	\$
Debt Service Funds				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
Capital Projects Funds				
Impact Fees Parks & Recreation	\$	\$	\$	\$ 45,000
Impact Fees Library Facilities				550,000
Impact Fees Streets				1,160,000
Impact Fees Public Safety Facilities				7,050,000
Impact Fees Water Facilities				1,400,000
Impact Fees Wastewater Facilities				250,000
Impact Fees Fire FY 21				2,500,000
Impact Fees Library FY 21				125,000
Impact Fees Parks FY 21				1,664,224
Impact Fees Police FY 21				2,500,000
Impact Fees Water Booster/Treatment				300,000
Impact Fees Water Distribution FY21				750,000
Impact Fees Water Production FY21				1,500,000
Asset Replacement Fund			3,600,000	3,400,000
Cemetery Improvement Fund			57,450	
Stormwater Quality			60,900	
CIP General			65,434,267	
Traffic Signal Fund				1,000,000
Total Capital Projects Funds	\$	\$	\$ 69,152,617	\$ 24,194,224
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Repair & Replacement Fund	\$	\$	\$	\$ 1,000,000
Environmental Services				60,900

City of Buckeye
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
Water Utility Enterprise			5,225,000	
Wastewater (Sewer) Utility Enterprise			250,000	
Total Enterprise Funds	\$	\$	\$ 5,475,000	\$ 1,060,900
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$	\$	\$ 86,870,671	\$ 86,870,671

**City of Buckeye
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
General Fund				
Council	\$ 844,514	\$ 40,000	\$ 802,662	\$ 899,351
City Manager	4,189,744	(1,129,938)	2,932,821	2,839,862
City Clerk	823,331		745,994	1,203,131
Attorney	1,354,959	420,000	1,285,139	1,923,336
Airport				1,836,324
Communications				1,034,793
Finance	2,839,782	672,216	3,302,326	7,733,201
Human Resources	3,252,159	226,538	3,240,293	4,149,070
Economic Development	1,202,151	37,000	987,427	1,408,840
Information Technology	7,688,311	3,000	6,207,393	10,076,382
City Court	1,491,633		1,176,759	1,661,075
Police	30,556,441	293,822	29,022,682	34,662,087
Fire	22,271,720	941,515	20,759,615	24,981,507
Public Works	12,496,851	1,282,127	9,073,601	16,908,753
Community Services	8,846,810		7,261,652	12,166,162
Development Services	8,047,821	120,000	7,426,500	11,720,216
Engineering	6,800,986	1,173,722	6,769,774	6,570,193
Non-Departmental	27,083,453	(4,080,002)	5,409,599	46,813,939
Debt Service	5,070,355			6,071,603
Contingency	3,482,000			5,358,000
Total General Fund	\$ 148,343,021	\$	\$ 106,404,237	\$ 200,017,825
Special revenue funds				
Fill The Gap	\$ 75,000	\$	\$	\$ 80,000
JCEF	125,000			147,000
Court Special Fund	325,000			400,000
Noise Commercial Vehicle	250,000			250,000
Youth Scholarship	15,000		7,500	15,000
Towing/Impound	285,000		22,506	325,000
Community Services Programs	831,543		799,831	1,045,110
Community Services Soc Svcs	262,545		198,535	276,706
Economic Development	500,000		78,309	575,000
Transient Lodging Tax	993,191		248,043	1,274,000
Risk Mgt Retention				
SLID Opns	529,918		400,427	600,472
CBDG Grants	500,000			
Police Grants	3,030,000		759,656	4,420,000
Fire Grants	7,381,115		8,076	2,653,000
Area Agency (AAA)	1,092,028		1,014,839	1,257,794
Community Services Grants	2,020,900		1,274,117	1,320,000
Nuclear Emergency Mgt.	102,000		84,391	85,000
Wildland Fire Grant				
AZ Lottery Fund	330,357		27,788	217,500
Volunteer Firemen's	300,000			300,000
HURF	13,130,136		9,625,942	14,255,675
Mobile Integrated Hlth. Care				
Police SB 1398	103,500		14,836	115,000
Jackrabbit Swr O&M	1,000		2,200	5,000
Roosevelt Improvement O&M	1,000		3,325	5,000
Total special revenue funds	\$ 32,184,233	\$	\$ 14,570,321	\$ 29,622,257
Debt service funds				
Jackrabbit Swr Debt	\$ 37,344	\$	\$ 37,344	\$ 36,750
Roosevelt Improvement Debt	396,253		396,253	349,337
Total debt service funds	\$ 433,597	\$	\$ 433,597	\$ 386,087
Capital projects funds				
Cemetery Improvement	\$ 810,532	\$	\$ 553,543	\$ 304,950
Sundance Water Recharge	660,000			675,000
Future Road Improvement	1,775,000			1,800,000
Traffic Signal Fund	3,000,000			5,000,000
Stormwater Quality	129,738		77,547	60,900
Roadway Const				
MAG/ADOT Proj	500,000			500,000
CIP Gen	78,702,483		25,835,999	86,809,032
Parks Impact Fees	2,000,000			2,000,000
Library Impact Fees	1,396,000			2,100,000
Streets Impact Fees	3,535,000		769	2,860,000
Police Impact Fees	2,500,000			2,000,000
Fire Impact Fees	1,850,000			2,000,000
Public Safety Imp Fees				2,000,000
Watson Road Impact Fees				70,000
Total capital projects funds	\$ 96,858,753	\$	\$ 26,467,858	\$ 108,179,882
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water	\$ 166,325,227	\$	\$ 57,057,619	\$ 169,147,716
Water Repair & Replacement	900,000		299,705	785,300
Water Impact Fees	8,030,000		60,192	8,500,000
Wastewater	36,980,368		20,593,238	29,740,941
Wastewater Impact Fees	6,340,000		679,073	7,200,000
W&S Revenue Bonds	5,000			5,000
Environmental Services	11,322,702		8,970,807	12,030,292
Airport	1,178,885		829,013	
Airport Improvements	11,148,274		1,021,354	
Total enterprise funds	\$ 242,230,456	\$	\$ 89,511,001	\$ 227,409,249
Internal service funds				
	\$	\$	\$	\$
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 520,050,060	\$	\$ 237,387,014	\$ 565,615,300

* 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 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	639.9	\$ 60,964,104	\$ 14,287,743	\$ 12,544,125	\$ 1,262,298	\$ 89,058,270
Special revenue funds						
Area Agency on Aging	9.9	\$ 604,877	\$ 118,538	\$ 136,833	\$ 6,541	\$ 866,789
C/S Social Services Program	2.0	159,275	27,310	11,395	266	198,246
HURF	34.7	2,287,340	432,567	641,658	148,164	3,509,729
Total special revenue funds	46.6	\$ 764,152	\$ 145,848	\$ 148,228	\$ 6,807	\$ 1,065,035
Debt service funds						
		\$	\$	\$	\$	\$
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
		\$	\$	\$	\$	\$
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
		\$	\$	\$	\$	\$
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Resources	107.0	\$ 7,724,228	\$ 1,570,244	\$ 2,044,139	\$ 219,851	\$ 11,558,462
Environmental Services	5.5	460,100	87,856	131,983	11,503	691,442
Total enterprise funds	112.5	\$ 8,184,328	\$ 1,658,100	\$ 2,176,122	\$ 231,354	\$ 12,249,904
Internal service funds						
		\$	\$	\$	\$	\$
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	799.1	\$ 69,912,584	\$ 16,091,691	\$ 14,868,475	\$ 1,500,459	\$ 102,373,209