

# **CITY OF BUCKEYE, ARIZONA**



## **DEVELOPMENT FEE**

### **SPECIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2021**

**(Impact Fees effective beginning July 1, 2020)**

**Prepared by the City's Finance Department**



September 15, 2022

The Finance Department of the City of Buckeye has prepared the annual report for the fiscal year ended June 30, 2022 on the sources and uses of development fees as required by Arizona Revised Statutes.

Arizona Revised Statutes §9-463.05.G requires that any municipality that assesses development fees must submit an annual report that includes the following information:

- The balance of each fund maintained for each type of development fee assessed as of the beginning and end of the fiscal year;
- The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year;
- The amount of development fee monies used to repay:
  - Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a development fee assessment;
  - Monies advanced by the municipality from funds other than the funds established for development fees in order to pay the cost of a capital improvement project that is the subject of a development fee assessment;
- The amount of development fee monies spent on each capital improvement project that is the subject of a development fee assessment and the physical location of each capital improvement project; and
- The amount of development fee monies spent for each purpose other than a capital improvement project that is the subject of a development fee assessment.

This required report must be submitted to the city clerk within ninety days following the end of each fiscal year. Copies are to be made available to the public on request. The City intends to make this report available on its web site at [www.buckeyeaz.gov](http://www.buckeyeaz.gov), select Main Menu, select Government, select Financial Reports, and select Impact Fee Report. State statutes provide that the annual report may contain financial information that has not been audited.

Arizona statutes, Section 9-463.05(B) allow municipalities to impose certain fees called development fees for the purpose of providing a revenue stream to provide necessary public infrastructure to meet the needs of new development, a concept sometimes referred to as "growth pays for growth". While development fees are assessed only against new development, some necessary public infrastructure may also require the use of general revenues when the infrastructure benefits both new development and existing residents, such as the construction of a regional park.

As development fees are collected, Arizona statutes require that they be deposited in a separate fund. Impact fees may be used only for the purpose(s) for which they were assessed and collected. Development fees are generally used for capital improvements or similar capital expenditures directly attributable to new growth and development. Development fees cannot be used for maintenance of those capital improvements or general governmental operations.

#### **DEVELOPMENT FEE CATEGORIES**

The City of Buckeye assesses and collects development fees in support of the following categories of government services:

- Water System construction, expansion, improvements, and reimbursements;
- Wastewater System (sewer) construction, expansion, improvements, and reimbursements;
- Fire Department expansion and improvements
- Police Department expansion and improvements
- Parks and Recreation construction, expansion and improvements;
- Library construction, expansion and improvements;
- Streets construction, expansion and improvements.

The City Council adopted new Development Fees based on Senate Bill 1525. These new development fees became effective July 1, 2020.

**CITY OF BUCKEYE, ARIZONA**  
**UNAUDITED DEVELOPMENT FEE SUMMARY**  
**For the Fiscal Year Ended June 30, 2022**

	7/1/2021	FY 2021-2022		6/30/2022
	Beginning Balance	Sources	Uses	Ending Balance
Fire	\$ 788,803	\$ 2,268,390	\$ (3,464)	\$ 3,053,729
Library	661,880	596,717	-	1,258,597
Parks and Recreation	1,507,065	3,468,823	-	4,975,888
Police	1,932,384	1,982,847	(1,250,000)	2,665,231
Streets	370,496	634,703	-	1,005,199
Water Booster / Treatment	519,557	2,631,840	(28,930)	3,122,467
Water Distribution	78,023	302,472	(7,667)	372,828
Water Production	781,296	3,906,817	(300,605)	4,387,508
Water Reimbursement	912	36,579	(14,868)	22,623
WW Treatment	370,521	1,447,924	-	1,818,445
WW Collections	6,924	63,125	-	70,049
WW Reimbursement	7,799	1,440,622	(1,445,109)	3,312
WW Reclaimed	173,440	389,318	-	562,758
WW Watson Road	-	39,232	-	39,232
<b>Total</b>	<b>\$ 7,199,100</b>	<b>\$ 19,209,409</b>	<b>\$ (3,050,643)</b>	<b>\$ 23,357,866</b>

<b>CITY OF BUCKEYE, ARIZONA</b> <b>SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES</b> <b>For the Fiscal Year Ended June 30, 2022</b> <b>Fire DIF</b>
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	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected:		
Main	\$ 786,730	\$ 2,258,149
Tartesso	527,394	3,464
Interest Earned	2,073	6,777
<b>Total Sources</b>	<b>\$ 1,316,197</b>	<b>\$ 2,268,390</b>
<b>Uses:</b>		
Current:		
Impact Fee Reimbursement per development agreement	\$ 527,394	\$ 3,464
<b>Total Uses</b>	<b>\$ 527,394</b>	<b>\$ 3,464</b>
Excess/(Deficiency) of Current Sources over/(under) Current Uses	\$ 788,803	\$ 2,264,926
Fund Balance, Beginning July 1	-	788,803
Fund Balance, Ending June 30	<b>\$ 788,803</b>	<b>\$ 3,053,729</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Library DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected		
North	\$ 282,729	\$ 72,114
South	377,444	520,749
Interest Earned	1,707	3,854
<b>Total Sources</b>	<b>\$ 661,880</b>	<b>\$ 596,717</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under) Current Uses	661,880	596,717
Fund Balance, Beginning July 1	-	661,880
Fund Balance, Ending June 30	<b>\$ 661,880</b>	<b>\$ 1,258,597</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Park and Recreation DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected		
North	\$ 594,798	\$ 190,138
South	908,598	3,266,378
Interest Earned	3,669	12,307
<b>Total Sources</b>	<b>\$ 1,507,065</b>	<b>\$ 3,468,823</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under) Current Uses	\$ 1,507,065	\$ 3,468,823
Fund Balance, Beginning July 1	-	1,507,065
Fund Balance, Ending June 30	<b>\$ 1,507,065</b>	<b>\$ 4,975,888</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No major capital projects started during FY 2021 or FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Police DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected:		
Main	\$ 1,927,486	\$ 1,972,469
Interest Earned	4,898	10,378
<b>Total Sources</b>	<b>\$ 1,932,384</b>	<b>\$ 1,982,847</b>
<b>Uses:</b>		
Current:		\$ 1,250,000
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 1,932,384	732,847
Fund Balance, Beginning July 1	-	1,932,384
Fund Balance, Ending June 30	<b>\$ 1,932,384</b>	<b>\$ 2,665,231</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)  
Capital Expenditures paid during FY 2021 and FY 2022

	FY 2021	FY 2022
Police Training Center	\$ -	\$ 1,250,000
	<b>\$ -</b>	<b>\$ 1,250,000</b>

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Street DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected:		
Main	\$ 369,547	\$ 632,011
Interest Earned	949	2,692
<b>Total Sources</b>	<b>\$ 370,496</b>	<b>\$ 634,703</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	370,496	634,703
Fund Balance, Beginning July 1	-	370,496
Fund Balance, Ending June 30	<b>\$ 370,496</b>	<b>\$ 1,005,199</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022



**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Water Treatment DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
North	\$ 31,560	\$ 10,520
Central	470,373	1,839,123
Sundance	16,453	775,155
Interest Earned	1,171	7,042
<b>Total Sources</b>	<b>\$ 519,557</b>	<b>\$ 2,631,840</b>
<b>Uses:</b>		
Current:		
Impact Fee Refund (overpayment)	\$ -	\$ 28,930
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ 28,930</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 519,557	\$ 2,602,910
Fund Balance, Beginning July 1	-	519,557
Fund Balance, Ending June 30	<b>\$ 519,557</b>	<b>\$ 3,122,467</b>

**NOTE:** Fiscal year ending June 30, 2021 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Water Distribution DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
WW North	\$ 8,364	\$ 2,788
WW Central	69,088	274,202
WW Sundance	392	24,636
Interest Earned	179	846
<b>Total Sources</b>	<b>\$ 78,023</b>	<b>\$ 302,472</b>
<b>Uses:</b>		
Current:		
Impact Fee Refund (overpayment)	\$ -	\$ 7,667
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ 7,667</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 78,023	\$ 294,805
Fund Balance, Beginning July 1	-	78,023
Fund Balance, Ending June 30	<b>\$ 78,023</b>	<b>\$ 372,828</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Water Production DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
WW North	\$ 45,000	\$ 15,000
WW Central	711,191	2,781,640
WW Sundance	23,343	1,099,769
Interest Earned	1,762	10,408
<b>Total Sources</b>	<b>\$ 781,296</b>	<b>\$ 3,906,817</b>
<b>Uses:</b>		
Current:		
Impact Fee Refund (overpayment)	\$ -	\$ 41,250
Transfer to other fund	-	259,355
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ 300,605</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 781,296	\$ 3,606,212
Fund Balance, Beginning July 1	-	781,296
Fund Balance, Ending June 30	<b>\$ 781,296</b>	<b>\$ 4,387,508</b>

**NOTE:** Fiscal year ending June 30, 2021 amounts are unaudited as permitted by ARS §9-463.05(H)  
Capital Expenditures paid during FY 2021 and FY 2022

	FY 2021	FY 2022
Well #13	\$ -	\$ 259,355
	<b>\$ -</b>	<b>\$ 259,355</b>

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Water Reimbursement DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Tartesso	\$ 2,263,653	\$ 36,427
Interest Earned	912	152
<b>Total Sources</b>	<b>\$ 2,264,565</b>	<b>\$ 36,579</b>
<b>Uses:</b>		
Current:		
Impact Fee Reimbursement	\$ 2,263,653	\$ 14,868
<b>Total Uses</b>	<b>\$ 2,263,653</b>	<b>\$ 14,868</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 912	\$ 21,711
Fund Balance, Beginning July 1	-	912
Fund Balance, Ending June 30	<b>\$ 912</b>	<b>\$ 22,623</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Wastewater Treatment DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Central	\$ 369,620	\$ 1,443,370
Interest Earned	901	4,554
<b>Total Sources</b>	<b>\$ 370,521</b>	<b>\$ 1,447,924</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	<b>-</b>	<b>-</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 370,521	\$ 1,447,924
Fund Balance, Beginning July 1	-	370,521
Fund Balance, Ending June 30	<b>\$ 370,521</b>	<b>\$ 1,818,445</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Wastewater Collections DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Central	\$ 6,674	\$ 3,652
Sundance	236	59,304
Interest Earned	14	169
<b>Total Sources</b>	<b>\$ 6,924</b>	<b>\$ 63,125</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 6,924	\$ 63,125
Fund Balance, Beginning July 1	-	6,924
Fund Balance, Ending June 30	<b>\$ 6,924</b>	<b>\$ 70,049</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Wastewater Reimbursement DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Tartesso	\$ 4,671,030	\$ 30,680
WW Sundance	5,459	1,408,970
Interest Earned	2,340	972
<b>Total Sources</b>	<b>\$ 4,678,829</b>	<b>\$ 1,440,622</b>
<b>Uses:</b>		
Current:		
Impact Fee Reimbursement	\$ 4,671,030	\$ 1,445,109
<b>Total Uses</b>	<b>\$ 4,671,030</b>	<b>\$ 1,445,109</b>
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 7,799	\$ (4,487)
Fund Balance, Beginning July 1	-	7,799
Fund Balance, Ending June 30	<b>\$ 7,799</b>	<b>\$ 3,312</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022

**CITY OF BUCKEYE, ARIZONA**  
**SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES**  
**For the Fiscal Year Ended June 30, 2022**  
**Wastewater Reclaimed DIF**

	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Central	\$ 42,808	\$ 265,114
Sundance	130,198	122,721
Interest Earned	434	1,483
<b>Total Sources</b>	<b>\$ 173,440</b>	<b>\$ 389,318</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ 173,440	\$ 389,318
Fund Balance, Beginning July 1	-	173,440
Fund Balance, Ending June 30	<b>\$ 173,440</b>	<b>\$ 562,758</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022



<b>CITY OF BUCKEYE, ARIZONA</b> <b>SCHEDULE OF DEVELOPMENT FEE COLLECTIONS AND USES</b> <b>For the Fiscal Year Ended June 30, 2022</b> <b>Wastewater Watson Road DIF</b>
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	Fiscal Year Ended	
	6/30/2021	6/30/2022
<b>Sources:</b>		
Impact Fees Collected -		
Watson Road	\$ -	\$ 39,232
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ 39,232</b>
<b>Uses:</b>		
Current:		
<b>Total Uses</b>	-	-
Excess/(Deficiency) of Current Sources over/(under)		
Current Uses	\$ -	\$ 39,232
Fund Balance, Beginning July 1	-	-
Fund Balance, Ending June 30	<b>\$ -</b>	<b>\$ 39,232</b>

**NOTE:** Fiscal year ending June 30, 2022 amounts are unaudited as permitted by ARS §9-463.05(H)

No Capital Expenditures paid during FY 2021 and FY 2022