
City Of Buckeye

FY 17-18 Adopted Budget



June 20, 2017

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Mayor and City Council

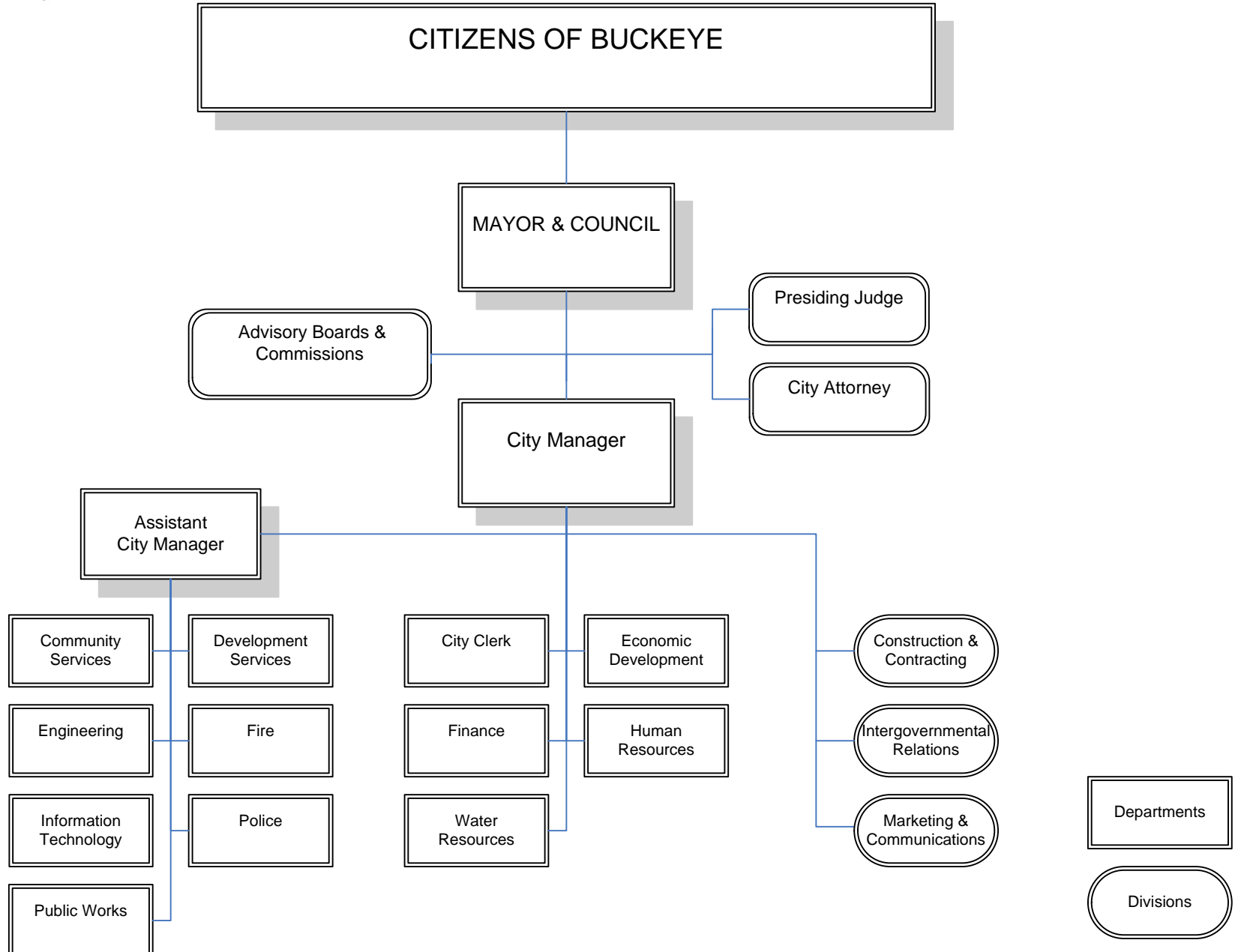
Mayor Jackie A. Meck
Vice-Mayor Craig Heustis
Councilmember Jeanine Guy
Councilmember G. Patrick HagEstad
Councilmember Michelle Hess
Councilmember Eric Orsborn
Councilmember Tony Youngker

Senior Management

City Manager Roger Klingler
Assistant City Manager Vacant
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 David Roderique
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 Annie DeChance
Police Chief Larry Hall
Public Works Director Scott W. Lowe
Interim Water Resources Director Mark Seamans



City of Buckeye Organizational Chart



MODIFIED FY 2017-2018 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

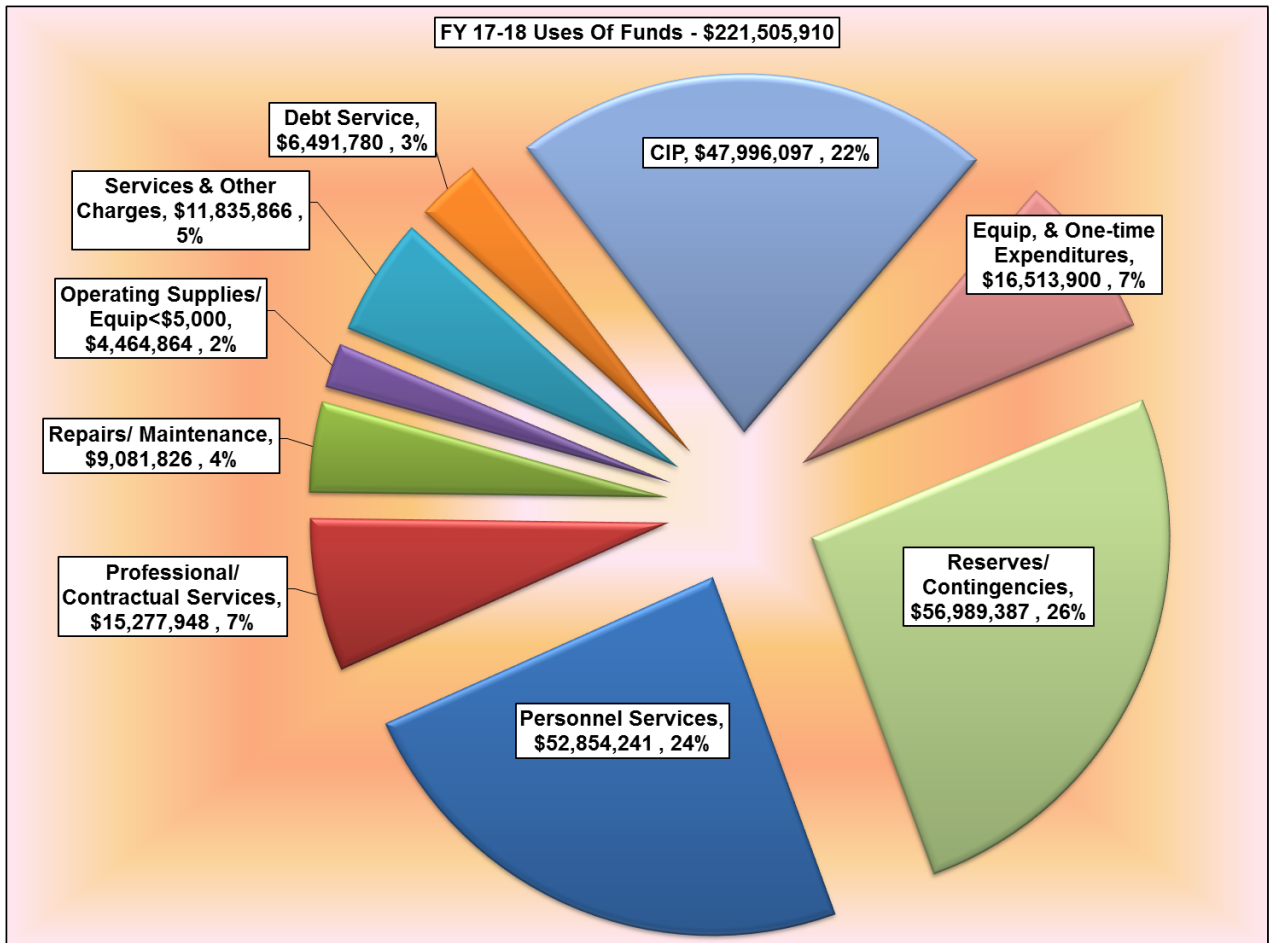
All existing neighborhoods and other areas are adequately and efficiently served with well-maintained infrastructure. Infrastructure for new development is efficiently and effectively integrated into existing infrastructure and new infrastructure costs are funded with revenues generated by the new development.

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

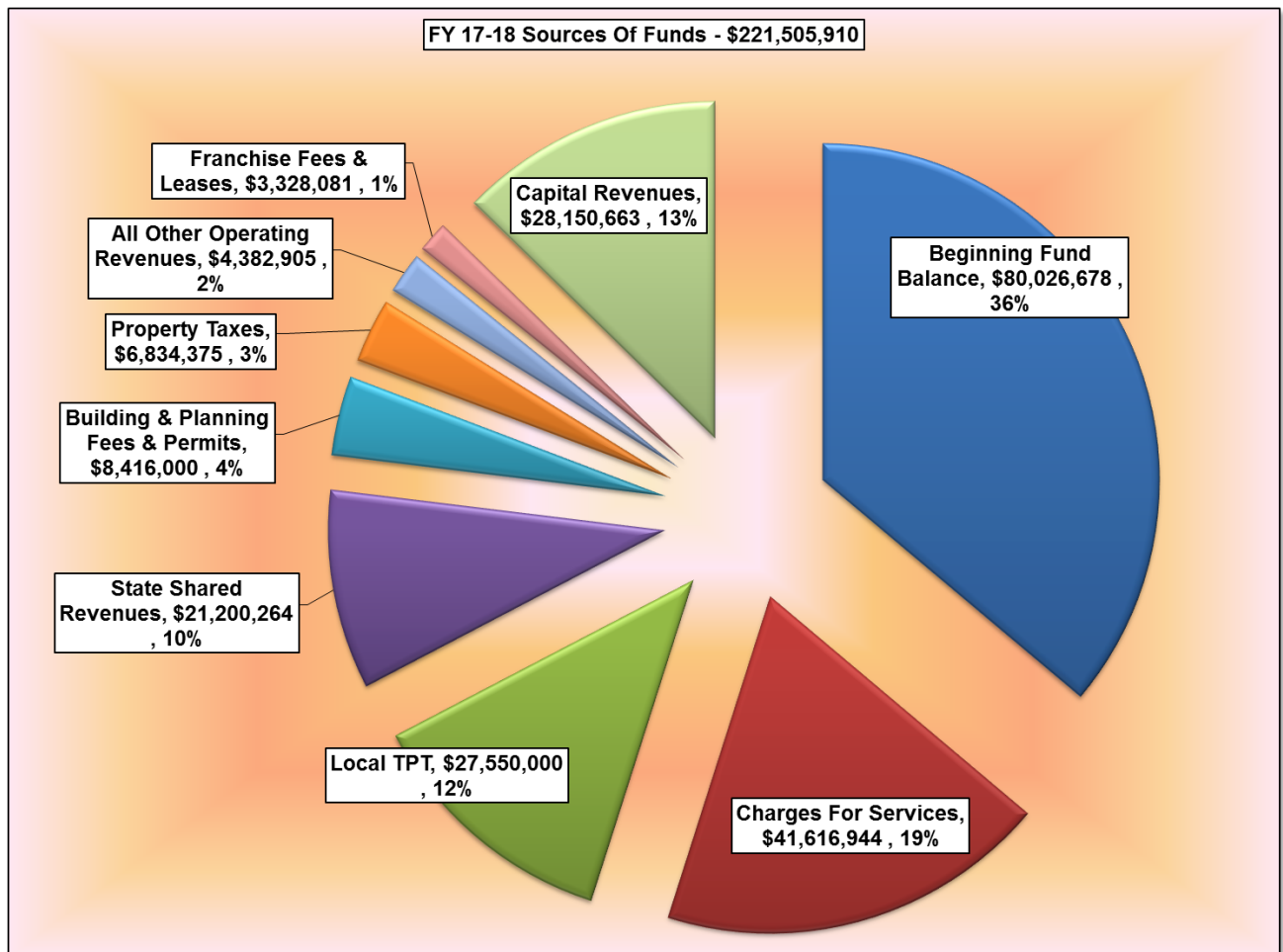
Total appropriations/Uses of funds for FY 17-18 are: personnel services \$52,854,241 or 24%, professional/contractual services \$15,277,948 or 7%, repairs/ maintenance \$9,081,826 or 4%, reserves/contingencies \$56,989,387 or 26%, debt service \$6,491,780 or 3%, CIP \$47,996,097 or 22%, equipment & one-time expenditures \$16,513,900 or 7%, operating supplies/equip \$4,464,864 or 2%, services & other charges \$11,835,866 or 5%.



Personnel Services	\$52,854,241	23.86%
Professional/ Contractual Services	\$15,277,948	6.90%
Repairs/ Maintenance	\$9,081,826	4.10%
Operating Supplies/ Equip <\$5,000	\$4,464,864	2.02%
Services & Other Charges	\$11,835,866	5.34%
Debt Service	\$6,491,780	2.93%
CIP	\$47,996,097	21.67%
Equip, & One-time Expenditures	\$16,513,900	7.46%
Reserves/ Contingencies	\$56,989,387	25.73%
Total Uses of Funds	\$221,505,910	100.00%

CITY OF BUCKEYE BUDGET FOR FY 17-18

The funding sources for the FY 17-18 budget are \$221,505,910. Of this total, \$80,026,678 or 36% are estimated beginning fund balances. Total revenues are projected to be \$141,479,232 or 64% of the total sources.



Beginning Fund Balance	\$80,026,678	36.13%
Charges For Services	\$41,616,944	18.79%
Local TPT	\$27,550,000	12.44%
State Shared Revenues	\$21,200,264	9.57%
Building & Planning Fees & Permits	\$8,416,000	3.80%
Property Taxes	\$6,834,375	3.09%
All Other Operating Revenues	\$4,382,905	1.98%
Franchise Fees & Leases	\$3,328,081	1.50%
Capital Revenues	\$28,150,663	12.71%
Total Sources Of Funds	221,505,910	100.00%

CITY OF BUCKEYE BUDGET FOR FY 17-18

The City's FY 17-18 budget separated into its operating and capital components is shown in the table below.

Sources and Uses	Budget FY 16-17	Budget FY 17-18	Dollar Change	Percent Change
Operating Revenues	86,654,378	96,328,569	9,674,191	11.16%
Personnel Services	50,880,652	52,854,241	1,973,589	3.88%
Professional/ Contractual Services	13,815,432	15,277,948	1,462,516	10.59%
Repairs/ Maintenance	6,105,629	9,081,826	2,976,197	48.75%
Operating Supplies/ Equip<\$5,000	4,286,624	4,464,864	178,240	4.16%
Debt Service	6,576,676	6,491,780	(84,896)	-1.29%
Services & Other Charges	12,445,544	11,835,866	(609,678)	-4.90%
Operating Expenditures	94,110,557	100,006,526	5,895,969	6.26%
Net From Operations	(7,456,179)	(3,677,957)	3,778,222	14.28%
Beginning Fund Balance	69,748,784	80,026,678	10,277,894	14.74%
Local TPT- Construction	5,300,000	8,900,000	3,600,000	67.92%
Building Permit Fees	7,016,009	8,100,000	1,083,991	15.45%
All Other Capital Revenues	26,134,486	28,150,663	2,016,177	7.71%
Capital Sources	108,199,279	125,177,341	16,978,062	15.69%
Equip, & One-time Expend	6,569,156	16,513,900	9,944,744	151.39%
CIP	10,900,539	47,996,097	37,095,558	-
Reserves/ Contingencies	83,273,405	56,989,387	(26,284,018)	-31.56%
Capital Expenditures	100,743,100	121,499,384	20,756,284	20.60%
Net From Capital	7,456,179	3,677,957	(3,778,222)	
Ending Fund Balance	-	0		
Total Revenues	125,104,873	141,479,232	16,374,359	13.09%
Total Expenditures	194,853,657	221,505,910	26,652,253	13.68%

CITY OF BUCKEYE BUDGET FOR FY 17-18

The budgeted capital improvement projects for FY 17-18 are in the table below & next page - total \$47,996,097.

		Budget
Row	Budgeted Capital Improvement Projects For FY 17-18	FY 17-18
1	Miller Road Sidewalk	751,040
2	Monroe Ave. Sidewalk	390,426
3	City Fueling Site	288,000
4	Aquatic Center Fence Replacement	123,200
5	Gila River Restoration - Design	100,000
6	Monroe Ave Beautification Phase IV	300,000
7	Earl Edger Field South Restrooms	634,857
8	Fencing at the Fire Training Academy	100,000
9	Fencing at Fire Station 701	70,000
10	Skyline Park Trail Expansion	85,750
11	Police Property and Evidence Facility	294,700
12	Remodel of Buckeye Courts Main Entrance	180,007
13	Roosevelt Street Improvement District	500,000
14	Verrado Way and Van Buren Intersection Improvements	2,180,000
15	Baseline and Railroad Rd Alignment	50,000
16	CMAQ Trails on Lower Buckeye Road	65,500
17	General Fund	6,113,480
18	CDBG - Water Infrastructure Rehab Project	919,000
19	CDBG Roosevelt Sewer	571,512
20	Community Development Block Grant	1,490,512
21	Cemetery Expansion	130,000
22	Cart Delivery Program – Storage and Work Space	75,300
23	Environmental Services Fund	75,300
24	Roosevelt Street Improvement District	13,018,681
25	Equipment Storage & Maintenance Facility & Infrastructure	2,400,000
26	Airport Improvement Fund	2,400,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

Row	Budgeted Capital Improvement Projects For FY 17-18	Budget FY 17-18
27	Traffic Signal At Miller and Southern	118,420
28	Traffic Signal At Miller and Baseline	118,420
29	Traffic Signal At Miller and Broadway	118,420
30	Traffic Signal Fund	355,260
31	Sundance Park Phase II	650,000
32	Park Impact Fee Fund	650,000
33	Historic Downtown Waterline 1 st St. to 4 th St.	774,000
34	Apache Road Water Treatment Plant Phase I	8,500,000
35	Apache Road WTF Well	594,160
36	Apache Road Interconnect	1,200,000
37	Transmission Main from Sundance to Sonoran Vista	319,480
38	Montana Vista Well #8	594,160
39	Transmission Main from Montana Vista Well #8 to Sonoran Vista	18,256
40	Redrill Riata Well #1	594,160
41	12' Transmission Main from Riata Well #1 to Apache Road WTF	114,100
42	Redrill Riata Well #2	594,160
43	Water Treatment Facility #9 – Phase I	5,000,000
44	Sweetwater Well #2	875,000
45	Water Resources Admin Office	750,000
46	Sundance WWTP	1,968,120
47	Generator Replacement	500,000
48	Sundance WWTP SBR 1 & 2 Plant conversion	600,000
49	Roosevelt Sewer Line	150,000
50	Wastewater Systems	617,268
51	Water & Wastewater Funds	23,762,864
52	Total	47,996,097

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.

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenue and Expenditure Estimates By Fund						
		Revenues	Expenditures			
		Budget	Budget	Plus	7/1/2017	Equals
Fund No.	Fund	FY 17-18	FY 17-18	Transfers	Beginning Balance	Est. Net Available
1000 Total	General	67,129,980	82,299,530	(5,011,478)	20,181,028	-
3001 Total	Fill The Gap	4,000	46,755	-	42,755	-
3002 Total	JCEF	10,000	74,553	-	64,553	-
3003 Total	Court Special Fund	30,000	171,076	-	141,076	-
3035 Total	RICO	257,500	257,500	-	-	-
3037 Total	VALUE Kids	-	3,479	-	3,479	-
3051 Total	BYB Fund	-	1,057	-	1,057	-
3052 Total	Towing/Impound	115,550	208,718	-	93,168	-
3053 Total	Special Districts	6,000,000	6,000,000	-	-	-
3056 Total	Dwn Twn Revital	19,534	-	-	(19,534)	-
3058 Total	CIP Pks & Library	205,250	205,250	-	-	-
3070 Total	Economic Development	-	150,000	150,000	-	-
3075 Total	Transient Lodging Tax	100,000	175,051	-	75,051	-
3090 Total	Sundance Crossings	75,895	493,501	-	417,606	-
3100 Total	Risk Mgt Retention	120,000	1,395,035	1,275,035	-	-
3150 Total	SLID Opns	237,979	307,502	-	69,523	-
3542 Total	MAG/ADOT Proj	167,400	217,400	50,000	-	-
3543 Total	CDBG	792,375	1,490,512	356,137	342,000	-
3573 Total	Police Grants	1,642,375	1,699,584	-	57,209	-
3574 Total	Fire Grants	1,079,996	1,209,000	-	129,004	-
3575 Total	Area Agency (AAA)	338,000	631,430	293,430	-	-
3576 Total	Park Grants	230,000	242,815	-	12,815	-
3800 Total	Volunteer Firemen's	55,291	333,737	-	278,446	-
3810 Total	HURF	4,345,915	5,155,141	(733,000)	1,542,226	-
4000 Total	Water	24,688,495	51,499,766	-	26,811,271	-
4001 Total	Sewer	9,593,230	15,184,613	-	5,591,383	-
4002 Total	W&S Revenue Bonds	-	4,999	-	4,999	-
4005 Total	Environmental Services	5,785,999	6,750,766	(79,300)	1,044,067	-
4010 Total	Airport Opns	281,275	331,588	-	50,313	-
4011 Total	Airport Improv	2,280,000	2,410,092	120,000	10,092	-
5001 Total	Cemetery	109,455	385,838	113,597	162,786	-
5002 Total	Sundance Wtr Rechg	4,040	619,082	-	615,042	-
5003 Total	Streets Improv	-	2,130,384	-	2,130,384	-
5004 Total	Traffic Signal Fund	100	1,954,824	-	1,954,724	-
5005 Total	Replacement Reserve	-	1,421,400	1,421,400	-	-
5006 Total	Stormwater Quality	-	79,300	79,300	-	-

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenue and Expenditure Estimates By Fund						
		Revenues	Expenditures			
		Budget	Budget	Plus	7/1/2017	Equals
Fund No.	Fund	FY 17-18	FY 17-18	Transfers	Beginning	Est. Net
					Balance	Available
5020 Total	Roadway Const	-	758,000	758,000	-	-
5024 Total	CIP Road Proj	-	50,386	-	50,386	-
5025 Total	CIP Fire	-	360,935	-	360,935	-
5026 Total	Transit Programs	-	46,879	46,879	-	-
5027 Total	Auto & Tech	-	435,000	435,000	-	-
5028 Total	Tech Life Cycle	-	725,000	725,000	-	-
6000 Total	Impact Fees Parks & Rec	-	2,239,349	-	2,239,349	-
6001 Total	Impact Fees Library	-	198,223	-	198,223	-
6002 Total	Impact Fees Police	-	507	-	507	-
6003 Total	Gen Govt Impact Fees	-	185,765	-	185,765	-
6004 Total	Impact Fees Streets	200	3,518,348	-	3,518,148	-
6005 Total	Impact Fees Water	50	845,404	-	845,354	-
6006 Total	Impact Fees Waste Water	-	3,711,644	-	3,711,644	-
6007 Total	Impact Fees Fire	-	1,569,044	-	1,569,044	-
6010 Total	Parks & Rec Imp Fees	397,766	1,824,405	-	1,426,639	-
6011 Total	Library Impact Fees	212,422	1,002,572	-	790,150	-
6012 Total	Streets Impact Fees	118,285	456,311	-	338,026	-
6013 Total	Public Safety Imp Fees	842,304	2,790,810	-	1,948,506	-
6014 Total	Water Impact Fees	310,259	602,596	-	292,337	-
6015 Total	Wastewater Impact Fees	648,881	1,355,399	-	706,518	-
7903 Total	Jackrabbit Swr Debt	248,881	268,823	-	19,942	-
7904 Total	Roosevelt Imp Dist	13,000,000	13,018,681	-	18,681	-
8352 Total	Jackrabbit Swr O&M	550	550	-	-	-
	Total	141,479,232	221,505,909	-	80,026,677	-

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Local TPT - less Contracting	16,458,808	18,551,720	16,870,000	18,550,000
Lodging Sales Tax	76,935	53,900	100,000	100,000
Local TPT - less Contracting	16,535,743	18,605,620	16,970,000	18,650,000
TPT Recoveries	30,994	54,590	6,800	7,000
Occupational Licenses	143,770	143,900	150,000	150,000
License Applic/Reinstate Fee	9,215	9,000	9,200	9,200
City Court Fines	511,652	475,000	565,000	590,000
Nuisance Alarm Ord Fines	50,094	50,000	60,000	65,000
Local Government	745,724	732,490	791,000	821,200
State Shared Sales Tax	4,885,632	5,895,203	5,896,000	6,061,285
Urban Revenue Sharing	6,125,464	7,662,484	7,662,500	8,004,052
Auto Lieu Tax	2,130,796	2,433,493	2,436,000	2,693,312
Senior Transport Grant/ALF	96,910	-	25,374	149,000
State Motor Vehicle Use Tax	3,329,927	3,936,281	3,940,000	4,292,615
State Shared Revenues	16,568,730	19,927,461	19,959,874	21,200,264
Property Tax	5,618,428	6,114,649	6,115,000	6,751,375
Property Tax - Back 1 Year	72,669	33,600	40,000	40,000
Property Lease & Excise Tax	1,616	-	-	-
In Lieu Tax - SRP	42,588	40,000	43,000	43,000
Property Taxes	5,735,300	6,188,249	6,198,000	6,834,375
Legal Review Reimbursement	(3,871)	6,400	3,500	4,000
Entitlement Processes	237,661	311,036	312,000	312,000
Building & Planning Fees	233,790	317,436	315,500	316,000
Public Records Request Fee	2,422	2,332	500	700
Buena Vista Fire Fee	688	-	3,500	3,500
Passport Fees	60,136	44,520	60,000	68,000
Off Duty Reimbursement PD	13,288	10,282	15,000	15,000
Tonopah Dispatch Services	8,225	8,056	8,300	8,300
Traffic/Criminal Reports	4,367	4,028	4,800	4,800
City Of Maricopa Dispatch Svc	500,000	-	-	-
Fingerprinting	6,600	6,133	6,200	6,510
Fire O&M Westpark	-	-	900	945
Fire O&M Sundance Only	17,700	23,138	5,000	5,250
Wild Land FD	19,862	20,085	-	-
Life Safety Instruction	1,150	530	500	525
Room Rentals	971	-	1,400	4,000
Library Fines	25,078	27,136	27,000	28,350
Rentals	8,648	8,904	9,000	11,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Special Event Applic Fee	1,270	1,272	1,500	1,575
Adult Sports	15,780	18,656	15,000	15,750
Youth Sports	118,328	101,400	111,000	116,550
Sports Sponsorships	10,000	3,000	3,000	3,150
Pool Admissions	46,937	49,820	46,000	48,300
Swimming Lessons	38,564	44,732	35,000	36,750
Kids BASE	184,362	190,000	184,400	230,000
Lil Squirts	36,238	32,966	50,000	52,500
D.E.S. Reimbursement	75,864	80,000	73,000	100,000
Summer Recreation	31,000	29,150	27,000	38,150
Summer Break	59,001	64,660	57,000	59,850
Teens	1,559	1,060	1,000	1,050
Special Interest Class	58,604	57,400	62,000	70,400
Senior/Adult Fees	5,563	3,376	4,000	4,200
Congregate Meals	13,576	15,264	12,000	12,600
Home Delivered Meals	3,643	2,756	4,000	4,200
Transportation	2,898	2,756	3,000	3,150
Sundance Rec Concessions	21,090	4,240	21,000	22,050
Rec Center Concessions	-	2,438	2,500	2,625
Swimming Pool Concessions	-	16,490	-	-
Rentals	6,060	4,362	5,300	5,565
Pool Rentals	19,574	12,000	15,000	15,750
Impound Fees	122,092	110,000	91,000	115,550
Rodeo Grounds Events	20,327	58,000	35,000	-
Miscellaneous	31,500	17,500	-	-
Salaries/Benefits Reimbursement	74,175	80,000	50,000	52,500
Cemetery Markers	19,150	10,759	15,000	15,750
Cemetery Open/Close Graves	45,731	24,147	36,000	37,800
Cemetery, Sale of Lots	53,475	28,657	30,000	31,500
Cemetery Maintenance	17,295	10,600	15,000	15,750
Adopt-A-Tree	750	1,500	1,000	1,050
Stormwater Quality Fee	-	216,000	-	-
Charges For Services	1,803,540	1,450,105	1,147,800	1,270,945
Water Sales	14,153,098	13,780,000	15,000,000	21,640,415
Env Fee & ADWR	776,543	803,480	800,000	-
Global Water Sales	7,090,179	4,452,000	7,300,000	-
Other Fees	508,236	434,600	500,000	2,116,080
Irrigation Fees	166,773	180,200	190,000	-
Wet Water Production	14,809	-	-	-
Global Hook-Up Fee	857,500	407,040	860,000	860,000
Global Line Extension	18,460	-	-	-
Service Fee	723,482	710,200	750,000	-

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Cash over(under)	(16)	21	80	-
Sale of Asset	26,593	-	15,930	-
Bad Debt Recovery	69	70	70	-
Salaries/Benefits Reimbursement	11,564	-	-	-
Miscellaneous	337	600	69,000	69,000
Other Fees	-	117	100	100
Wastewater Fees	8,873,714	6,678,000	9,000,000	9,288,000
Effluent	197,140	148,400	300,000	305,000
Service Fee	139	-	130	130
Miscellaneous	91,120	-	-	-
Solid Waste Fees	4,154,125	4,120,000	4,493,000	4,850,000
Service Fee	27,149	24,720	36,000	36,000
Administrative Service Fee	657,689	664,350	669,000	734,000
Salaries/Benefits Reimbursement	117,979	169,300	126,000	126,000
Reimbursement Claims	41,404	6,695	35,000	39,999
Ground Rental	250	125	250	250
Airport Hanger Rental	118,019	112,000	115,000	115,000
Special Event	1,085	300	800	800
Fuel Sales	132,836	110,000	140,000	165,000
Miscellaneous	17,426	17,300	225	225
Air Fair Proceeds	24,431	26,785	25,000	-
Enterprises' Charges For Services	38,802,133	32,846,303	40,425,585	40,345,999
Utility Franchise Fees	1,279,423	1,743,000	-	-
Utility APS	266,360	-	1,200,000	1,272,000
Utility SW Gas	12,888	-	26,000	27,560
Utility EPCOR	42,052	-	200,000	212,000
Utility COX	76,915	-	275,000	291,500
Utility Cell Tower	-	-	14,600	15,476
Utility Century Link	1,961	-	8,500	9,010
Landfill Revenues	961,883	976,500	1,050,000	1,113,000
Phoenix Landfill Fee	287,738	243,500	266,000	281,960
Kiosk Revenue	11,937	14,800	10,000	10,600
Property Lease Received	21,048	7,800	18,000	19,080
Sundance Crossing Leases	290,158	247,679	295,000	75,895
Franchises Fees & Leases	3,252,364	3,233,279	3,363,100	3,328,081
Interest Income	4,751	4,300	5,000	5,000
Interest Income MM WF	134	160	200	200
Interest Income DFIM	484,593	343,000	500,000	500,000
Interest Income	2,984	4,100	3,000	3,000
Interest Income	21	35	5	5
Operating Interest Revenues	492,484	351,595	508,205	508,205

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Police Department Donations	8,572	1,000	-	-
Police S. B. 1398	11,039	10,000	10,000	10,000
Recreation Donations	17,005	15,600	-	-
Donations		-	9,800	-
Grant Revenue State	121,791	172,040	50,000	50,000
Nuc Emergency Mgmt	69,909	69,909	69,000	69,000
Area Agency Grant	189,240	173,400	189,000	189,000
Library Svc & Tech (LSTA)	12,745	12,745	25,000	25,000
Grants/ Donations/ Sponsorships	430,301	454,694	352,800	343,000
Realized Gain/Loss	1,041	1,300	(6,200)	1,000
Unrealized Gain/Loss	132,267	50,000	50,000	50,000
Lewis Prison Reimbursement	178,636	184,000	170,000	170,000
Bad Debt Recovery	5,325	5,325	5,325	5,325
Indirect Cost Allocation	1,037,170	1,200,000	1,200,000	1,200,000
CFD O&M Fees	439,437	378,665	378,665	380,000
Miscellaneous	41,280	15,000	180,000	180,000
RWC O&M Reimbursement	90,751	88,000	91,000	91,000
Warranty Reimbursement Fleet	7,872	3,700	4,000	4,000
City Store Revenue	463	400	-	-
Estrelle Mtn Comm College	19,534	19,534	19,534	19,534
Reimbursement Claims	223,021	120,000	120,000	120,000
Worker's Comp Reimbursement	6,961	17,000	-	-
SLID Revenue	209,972	225,114	225,114	237,979
State Fire Insurance Premium	1,158	1,158	1,431	1,431
IGA Reimbursement	5,828	5,800	-	-
Reimbursement Claims	38,252	350	800	800
Principal	69,770	105,000	105,000	110,000
Interest	90,265	126,250	126,250	119,700
Prepayment	23,538	-	19,181	19,181
District Admin Fees/Penalties	591	550	550	550
All Other Operating Revenues	2,623,130	2,547,146	2,690,650	2,710,500
Operating Revenues	87,223,541	86,654,678	92,722,814	96,328,869
Local TPT - Contracting	5,542,047	5,300,000	8,900,000	8,900,000
Civil Eng Processes	592,390	596,886	700,000	700,000
Horizontal Construction	944,520	1,510,126	600,000	600,000
Vertical Construction	4,656,315	4,908,997	6,800,000	6,800,000
General Fund Construction Activity Revenues	11,735,272	12,316,009	17,000,000	17,000,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Other Financing Sources	13,495,689	-	-	-
State of Arizona Contribution	5,443	4,500	4,000	4,000
JCEF Rev	9,925	9,500	10,000	10,000
Enhancement Surcharge Fee	28,607	27,500	30,000	30,000
Project Funding Awards	496,164	404,437	130,000	232,500
Sale of Asset	39,733	16,000	10,000	25,000
Special District Revenue	-	20,000,000	-	6,000,000
Miscellaneous	39,745	37,600		103,500
Rodeo Grounds Events	18,371	18,400	12,000	36,750
Marathon Revenue	62,889	65,000	29,006	65,000
MCDOT/ADOT Reimbursement	-	502,959	47,260	167,400
Grant Revenue State	139,438	438,000	342,000	792,375
Grant Revenue Federal	34,253	225,000	5,000	300,000
Unspecified Grant Revenue	44,764	31,000	15,000	-
Other Grants	25,900	672,060	75,000	500,000
GOHS-DUI ENFORCEMENT OT	-	-	-	60,000
HIDTA OVERTIME only	-	-	-	17,375
DOHS CBRNE/RRT SUSTAINMENT	-	-	-	60,000
DOHS PD TLO SUSTAINMENT	-	-	-	150,000
SRO SALARY & WAGES	-	-	-	60,000
DOJ COPS BVP GRANT	-	-	-	15,000
GOHS-DUI ENFORCEMENT EQUIP	-	-	-	80,000
GOHS-STEP ENFORCEMENT OT & EQUIP	-	-	-	5,000
HIDTA OT (MCSO)	-	-	-	60,000
HOMELAND SECURITY	-	-	-	150,000
VOCA GRANT	-	-	-	130,000
GOHS CLICK IT	-	-	-	5,000
Grant Revenue Federal	194,331	140,000	21,000	-
Unspecified Grant Revenue	-	1,000,000	-	1,010,996
Unspecified Grant Revenue	1,000	125,000	17,000	205,000
Unrealized Gain/Loss	(18,802)	-	11,100	11,100
LPL Financial Dep for Services		-	42,760	42,760
Grant Revenue State	893	8,000	-	120,000
Grant Revenue Federal	19,794	294,000	-	2,160,000
Cemetery Lease	(1,370)	-	(2,350)	-
Cemetery Improvement	15,630	9,000	7,600	7,600
Interest Income	85	100	40	40
Water Recharge Impound	11,800	14,500	4,000	4,000
Interest Income	274	-	100	100
Developer Contribution	402,004	-	15,501	-
Sale of Asset	117,068	10,000	44,477	-
Sale of Asset		-	1,778	-

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Interest Income	475	-	200	200
Water Impact Fees Zone 1	-	-	(23,330)	-
Interest Income	550	-	50	50
Central East Impact Fees	759,267	400,000	397,696	397,696
Interest Income	96	70	70	70
North Impact Fees	77,763	54,000	33,860	33,860
Central East Impact Fees	335,342	170,000	178,523	178,523
Interest Income	55	40	39	39
Central North Impact Fees	-	-	20,916	20,916
Central East Impact Fees	164,023	95,000	97,352	97,352
Interest Income	29	20	17	17
North Impact Fees	158,607	300,000	65,819	65,819
Central North Impact Fees	-	-	174,134	174,134
Central East Impact Fees	1,210,920	700,000	602,272	602,272
Interest Income	244	150	79	79
Central North Reimbursement Fees	-	-	217,061	217,061
Central North Production Fees	-	-	54,183	54,183
Central East Production Fees	9,984	3,000	12,480	12,480
Central East Distribution Fees	21,216	5,304	26,520	26,520
Interest Income	19	20	15	15
Central North Reimbursement Fees	-	-	486,546	486,546
Central East Reimbursement Fees	-	-	(5,318)	-
Central East Production Fees	-	-	1,237	1,237
Central East Distribution Fees	-	-	7,112	7,112
Central East Reclamation Fees	165,937	100,000	87,708	87,708
Central East Collection Fee	19,279	-	3,749	3,749
Central East Treatment Fee	20,624	-	62,493	62,493
Interest Income	40	30	36	36
Developer Contribution	447,294	-	-	13,000,000
Grant Revenue State	4,000	-	-	-
MAG Sweeper Grant	209,492	217,000	-	-
Grant Revenue Federal	22,000	-	-	-
WIFA Proceeds	54,977,088	-	-	-
Interest Income	9	15	-	-
IGA Reimbursement	1,205,594	-	-	-
Miscellaneous	2,597	-	-	-
IGA Reimbursement	7,804	-	-	-
Developer Contribution	3,351,486	-	-	-

CITY OF BUCKEYE BUDGET FOR FY 17-18

Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Impact Fees	506	506	-	-
North Reimbursement Fees	6,880	6,880	-	-
North Production Fees	10,025	10,025	-	-
North Distribution Fees	2,752	2,752	-	-
North Reimbursement Fees	7,801	7,801	-	-
North Production Fees	3,320	3,320	-	-
North Reclamation Fees	2,179	2,179	-	-
Central North Distribution Fee	3,818	3,818	-	-
Capital Revenues	78,392,740	26,134,486	3,373,791	28,150,663
Total Revenues	177,351,253	125,104,873	113,096,305	141,479,232

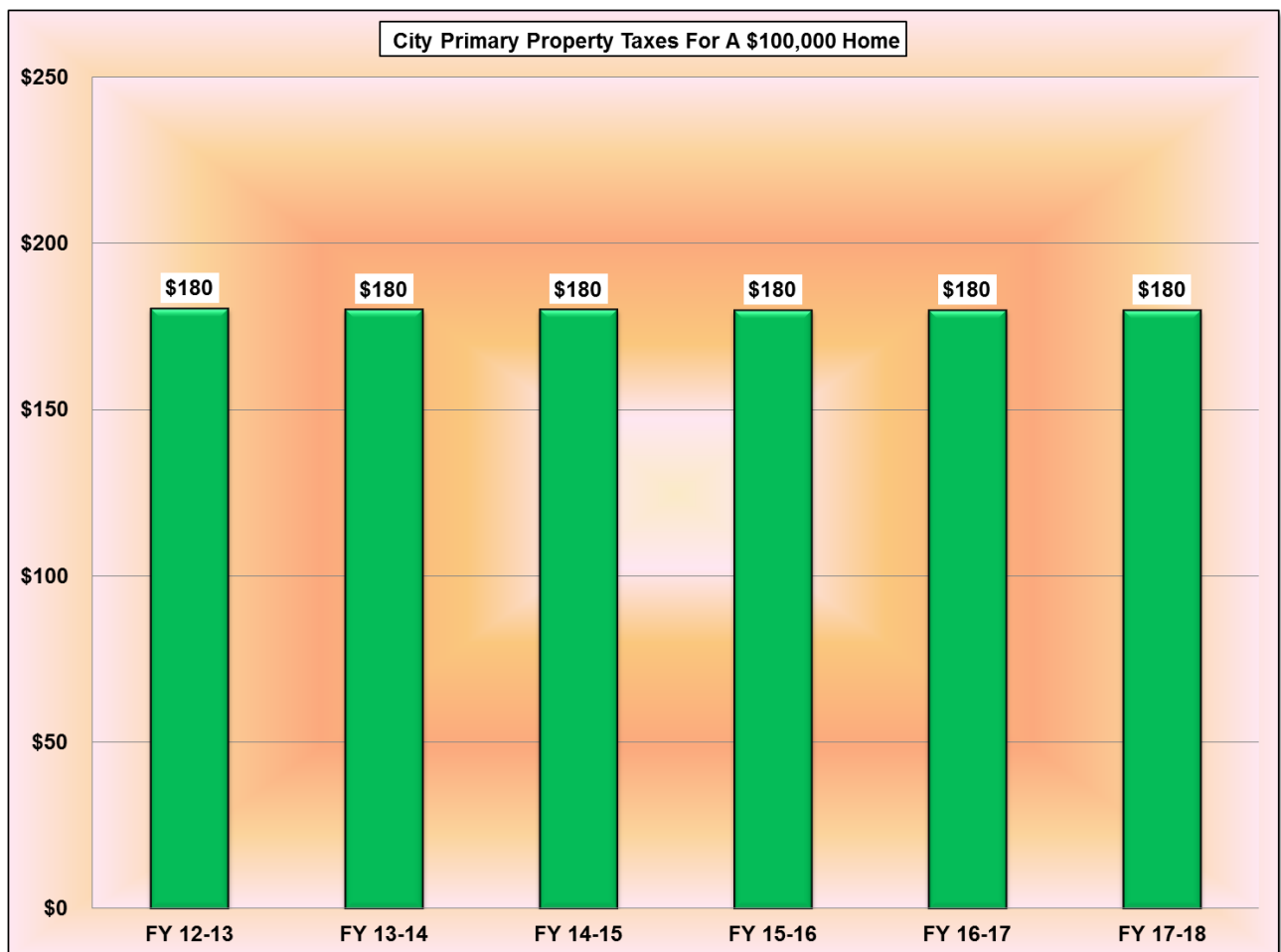
CITY OF BUCKEYE BUDGET FOR FY 17-18

The City's property tax levies and rates, although only 7% of the City's operating revenues, are very sensitive to the citizens of the community.

The City's property taxes are composed of three components, the primary levy, and prior year levy & in lieu taxes, and the secondary levy. The primary levy of \$6,751,375 is not restricted and may be used for any purpose. The City does not have a secondary property tax levy. The rate is assessed per \$100 of taxable assessed value.

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

Year	Levy	Rate/\$100
FY 13-14	\$5,079,332	\$1.8011
FY 14-15	\$5,332,600	\$1.8011
FY 15-16	\$5,763,043	\$1.8000
FY 16-17	\$6,114,649	\$1.8000
FY 17-18	\$6,751,375	\$1.8000



CITY OF BUCKEYE BUDGET FOR FY 17-18

	Budget	Budget	Dollar	Percent
Department/Division	FY 16-17	FY 17-18	Change	Change
City Clerk	629,217	629,049	(168)	-0.03%
City Manager	1,570,935	1,059,137	(511,798)	-32.58%
Community Services	9,607,041	11,002,133	1,395,092	14.52%
Construction & Contracting	792,283	876,482	84,199	10.63%
Court	1,103,369	1,189,446	86,077	7.80%
Development Services	3,781,352	4,801,188	1,019,836	26.97%
Economic Development	3,192,811	741,485	(2,451,326)	-76.78%
Engineering	1,731,971	2,563,271	831,300	48.00%
Finance	26,178,829	25,192,870	(985,959)	-3.77%
Fire	21,581,705	19,939,525	(1,642,180)	-7.61%
Human Resources	2,105,015	2,379,898	274,883	13.06%
Information Technology	4,434,153	5,467,867	1,033,714	23.31%
Marketing & Communication	444,548	688,767	244,219	54.94%
Mayor & Council	682,537	652,105	(30,432)	-4.46%
Police	18,365,259	20,138,932	1,773,673	9.66%
Public Works	26,965,313	29,413,884	2,448,571	9.08%
Water Resources	61,038,748	73,818,504	12,779,756	20.94%
General Fund Reserves & CIP	10,648,571	20,951,367	10,302,796	96.75%
Total Budget All Funds	194,853,657	221,505,910	26,652,253	13.68%

CITY OF BUCKEYE BUDGET FOR FY 17-18

General										
Fund Depts		Personnel	Contractual	Repairs/	Supplies	Services/	Debt	One-time	Reserves/	
Other Funds	Department and/or Fund Name	Services	Services	Maintenance	Equip<\$5000	Other Charges	Service	Expenditures	Contingency	Total
City Clerk										
102 Total	City Clerk	429,979	100,000	-	1,018	98,052	-	-	-	629,049
City Manager										
101 Total	Manager	868,429	121,612	-	4,594	33,445	-	30,000	-	1,058,080
3051 Total	BYB Fund	-	-	-	-	1,057	-	-	-	1,057
	City Manager	868,429	121,612	-	4,594	34,502	-	30,000	-	1,059,137
Community Services										
150 Total	Community Services Administration	696,822	116,010	-	1,823	97,487	-	45,000	-	957,142
151 Total	Library	1,051,722	14,963	-	3,384	162,245	-	-	-	1,232,314
155 Total	Parks	674,957	10,675	6,420	849	131,472	-	41,600	-	865,973
160 Total	Recreation	1,246,821	139,880	-	6,603	209,356	-	-	-	1,602,660
3058 Total	CIP Pks & Library	-	-	-	-	-	-	205,250	-	205,250
3575 Total	Area Agency (AAA)	473,258	14,124	-	-	115,048	-	29,000	-	631,430
3576 Total	Park Grants	-	-	-	-	-	-	115,000	127,815	242,815
6000 Total	Impact Fees Parks & Rec	-	-	-	-	-	-	989,795	1,249,554	2,239,349
6001 Total	Impact Fees Library	-	-	-	-	-	-	-	198,223	198,223
6010 Total	Parks & Rec Imp Fees	-	-	-	-	-	-	-	1,824,405	1,824,405
6011 Total	Library Impact Fees	-	-	-	-	-	-	-	1,002,572	1,002,572
	Community Services	4,143,580	295,652	6,420	12,659	715,608	-	1,425,645	4,402,569	11,002,133
Construction & Contracting										
112 Total	Construction & Contracting	743,447	-	-	1,526	31,509	-	100,000	-	876,482
Court										
120 Total	Court	785,754	78,645	-	-	32,663	-	-	-	897,062
3001 Total	Fill The Gap	-	-	-	-	-	-	-	46,755	46,755
3002 Total	JCEF	-	-	-	-	-	-	-	74,553	74,553
3003 Total	Court Special Fund	-	-	-	-	2,000	-	-	169,076	171,076
	Court	785,754	78,645	-	-	34,663	-	-	290,384	1,189,446

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Depts	Personnel Services	Contractual Services	Repairs/Maintenance	Supplies Equip<\$5000	Services/Other Charges	Debt Service	One-time Expenditures	Reserves/Contingency	Total	
Development Services										
180 Total	Development Services	2,488,324	428,000	-	10,212	102,268	-	234,993	-	3,263,797
3543 Total	CDBG	-	-	-	-	-	-	1,490,512	-	1,490,512
5026 Total	Transit Programs	-	-	-	-	-	-	46,879	-	46,879
	Development Services	2,488,324	428,000	-	10,212	102,268	-	1,772,384	-	4,801,188
Economic Development										
187 Total	Economic Development	386,808	139,240	-	509	64,928	-	-	-	591,485
3070 Total	Economic Development Fund	-	150,000	-	-	-	-	-	-	150,000
	Economic Development	386,808	289,240	-	509	64,928	-	-	-	741,485
Engineering										
185 Total	Engineering	1,701,254	304,950	-	6,624	98,443	-	452,000	-	2,563,271
Finance										
110 Total	Finance	1,068,562	1,565,160	-	846,425	1,054,633	-	-	-	4,534,780
190 Total	Debt Service	-	-	-	-	-	1,031,300	-	-	1,031,300
3053 Total	Appropriation Fund	-	-	-	-	-	-	-	6,000,000	6,000,000
3800 Total	Volunteer Firemen's	-	-	-	-	47,227	-	-	286,510	333,737
4002 Total	W&S Revenue Bonds	-	-	-	-	4,999	-	-	-	4,999
7903 Total	Jackrabbit Swr Debt	-	-	-	-	-	229,700	-	39,123	268,823
7904 Total	Roosevelt Imp Dist	-	-	-	-	-	-	13,018,681	-	13,018,681
8352 Total	Jackrabbit Swr O&M	-	-	-	-	-	550	-	-	550
	Finance	1,068,562	1,565,160	-	846,425	1,106,859	1,261,550	13,018,681	6,325,633	25,192,870
Fire										
140 Total	Fire	11,836,317	615,141	11,000	26,816	801,824	-	332,800	-	13,623,898
3574 Total	Fire Grants	-	-	-	-	-	-	1,209,000	-	1,209,000
5001 Total	Cemetery	120,638	-	-	-	6,063	-	259,137	-	385,838
5025 Total	CIP Fire	-	-	-	-	-	-	-	360,935	360,935
6007 Total	Impact Fees Fire	-	-	-	-	-	80,000	-	1,489,044	1,569,044
6013 Total	Public Safety Imp Fees	-	-	-	-	-	-	-	2,790,810	2,790,810
	Fire	11,956,955	615,141	11,000	26,816	807,887	80,000	1,800,937	4,640,789	19,939,525

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Depts	Department and/or Fund Name	Personnel Services	Contractual Services	Repairs/Maintenance	Supplies Equip<\$5000	Services/Other Charges	Debt Service	One-time Expenditures	Reserves/Contingency	Total
Human Resources										
115 Total	Human Resources	778,243	74,900	13,746	1,018	86,956	-	30,000	-	984,863
3100 Total	Risk Mgt Retention	-	-	-	-	1,395,035	-	-	-	1,395,035
	Human Resources	778,243	74,900	13,746	1,018	1,481,991	-	30,000	-	2,379,898
Information Technology										
189 Total	Information Technology	1,442,986	1,876,200	107,000	6,780	50,901	-	824,000	-	4,307,867
5027 Total	Auto & Tech	-	-	-	-	-	-	435,000	-	435,000
5028 Total	Tech Life Cycle	-	-	-	-	-	-	725,000	-	725,000
	Information Technology	1,442,986	1,876,200	107,000	6,780	50,901	-	1,984,000	-	5,467,867
Marketing & Communication										
188 Total	Marketing & Communication	317,170	-	-	2,000	44,546	-	150,000	-	513,716
3075 Total	Transient Lodging Tax	-	169,051	-	-	-	-	6,000	-	175,051
	Marketing & Communication	317,170	169,051	-	2,000	44,546	-	156,000	-	688,767
Mayor & Council										
100 Total	Mayor & Council	345,169	-	-	7,194	299,742	-	-	-	652,105
General Fund Reserves & CIP										
199	Reserves/Contingencies	-	-	-	-	-	-	-	14,837,887	14,837,887
199	General Fund CIP	-	-	-	-	-	-	6,113,480	-	6,113,480
	General Fund Reserves & CIP	-	-	-	-	-	-	6,113,480	14,837,887	20,951,367
Police										
121 Total	Police	14,822,375	1,476,180	-	95,202	1,139,387	-	436,000	-	17,969,144
3035 Total	RICO	15,000	-	-	-	242,500	-	-	-	257,500
3037 Total	VALUE Kids	-	-	-	-	-	-	-	3,479	3,479
3052 Total	Towing/Impound	38,000	-	-	-	52,883	-	-	117,835	208,718
3573 Total	Police Grants	-	-	-	-	-	-	1,699,584	-	1,699,584
6002 Total	Impact Fees Police	-	-	-	-	-	-	-	507	507
	Police	14,875,375	1,476,180	-	95,202	1,434,770	-	2,135,584	121,821	20,138,932

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Depts	Personnel	Contractual	Repairs/	Supplies	Services/	Debt	One-time	Reserves/		
Other Funds	Services	Services	Maintenance	Equip<\$5000	Other Charges	Service	Expenditures	Contingency	Total	
Department and/or Fund Name										
Public Works										
170 Total	Public Works Administration	570,173	317,600	882,200	10,250	53,003	-	292,000	-	2,125,226
171 Total	Vehicle Maintenance	650,992	-	-	2,370	414,588	-	-	-	1,067,950
3090 Total	Sundance Crossings	-	105,210	53,500	150,567	-	-	-	184,224	493,501
3150 Total	SLID Opns	-	-	-	237,979	-	-	-	69,523	307,502
3542 Total	MAG/ADOT Proj	-	-	-	-	-	-	217,400	-	217,400
3810 Total	HURF	1,863,141	19,260	433,350	51,676	1,028,180	87,600	1,563,800	108,134	5,155,141
4005 Total	Environmental Services	881,678	4,347,535	-	2,231	125,246	-	75,300	1,318,776	6,750,766
4010 Total	Airport Opns	95,760	168,125	7,000	10,703	16,801	-	-	33,199	331,588
4011 Total	Airport Improv	-	-	-	-	-	-	2,400,000	10,092	2,410,092
5003 Total	Streets Improv	-	-	-	-	-	-	-	2,130,384	2,130,384
5004 Total	Traffic Signal Fund	-	-	-	-	-	-	355,260	1,599,564	1,954,824
5005 Total	Replacement Reserve	-	-	-	-	-	-	1,421,400	-	1,421,400
5006 Total	Stormwater Quality	-	11,000	-	1,000	27,300	-	40,000	-	79,300
5020 Total	Roadway Const	-	-	-	-	-	25,000	733,000	-	758,000
5024 Total	CIP Road Proj	-	-	-	-	-	-	50,386	-	50,386
6003 Total	Gen Govt Impact Fees	-	-	-	-	-	-	-	185,765	185,765
6004 Total	Impact Fees Streets	-	-	-	-	-	-	-	3,518,348	3,518,348
6012 Total	Streets Impact Fees	-	-	-	-	-	-	-	456,311	456,311
	Public Works	4,061,744	4,968,730	1,376,050	466,776	1,665,118	112,600	7,148,546	9,614,320	29,413,884
Water Resources										
4000 Total	Water	4,516,086	2,257,864	5,023,450	2,233,148	2,455,793	4,014,330	23,576,420	7,422,675	51,499,766
4001 Total	Sewer	1,944,376	656,623	2,544,160	742,363	1,308,287	1,023,300	4,766,320	2,199,184	15,184,613
5002 Total	Sundance Wtr Rechg	-	-	-	-	-	-	-	619,082	619,082
6005 Total	Impact Fees Water	-	-	-	-	-	-	-	845,404	845,404
6006 Total	Impact Fees Waste Water	-	-	-	-	-	-	-	3,711,644	3,711,644
6014 Total	Water Impact Fees	-	-	-	-	-	-	-	602,596	602,596
6015 Total	Wastewater Impact Fees	-	-	-	-	-	-	-	1,355,399	1,355,399
	Water Resources	6,460,462	2,914,487	7,567,610	2,975,511	3,764,080	5,037,630	28,342,740	16,755,984	73,818,504
	Total Expenditures	52,854,241	15,277,948	9,081,826	4,464,864	11,835,867	6,491,780	64,509,997	56,989,387	221,505,910
	Percent Of Total	23.86%	6.90%	4.10%	2.02%	5.34%	2.93%	29.12%	25.73%	100.00%

CITY OF BUCKEYE BUDGET FOR FY 17-18

Dept/ Fund No.	Department and/or Fund Name	FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
100 Total	Mayor & Council	529,126	682,537	605,360	652,104
101 Total	City Manager	1,441,608	1,017,767	777,811	1,058,080
102 Total	City Clerk	429,635	629,217	559,994	629,049
110 Total	Finance	4,050,909	4,623,559	4,144,347	4,534,780
112 Total	Construction & Contracting	735,953	792,283	698,951	876,482
115 Total	Human Resources	945,981	1,003,475	942,626	984,862
187 Total	Economic Development	2,114,923	472,693	313,559	591,485
188 Total	Marketing & Communication	324,698	390,648	236,203	513,716
189 Total	Information Technology	2,473,222	3,224,500	2,686,671	4,307,867
120 Total	Court	766,888	884,003	855,683	897,062
121 Total	Police	17,547,639	16,573,990	15,279,567	17,969,144
140 Total	Fire	12,561,288	12,643,886	12,006,576	13,623,898
170 Total	Public Works Administration	1,016,057	1,128,672	1,108,696	2,125,226
171 Total	Public Works Vehicle Maintenance	863,529	996,508	1,008,994	1,067,950
150 Total	Community Services Administration	737,952	869,637	755,003	957,143
151 Total	Community Services Library	1,104,402	1,207,019	1,069,542	1,232,314
155 Total	Community Services Parks	821,807	859,141	666,696	865,973
160 Total	Community Services Recreation	1,260,999	1,389,854	1,250,417	1,602,660
180 Total	Development Services	2,663,969	3,184,965	2,780,933	3,263,797
185 Total	Engineering	1,571,182	1,731,971	1,719,116	2,563,271
190 Total	General Fund Debt Service	14,784,400	942,474	942,474	1,031,300
199 Total	General Fund Reserves/ Contingency/ CIP	-	10,648,571	-	20,951,367
	General Fund	68,746,165	65,897,370	50,409,220	82,299,530
1000 Total	General	68,746,165	65,897,370	50,409,220	82,299,530
3001 Total	Fill The Gap	-	39,254	-	46,755
3002 Total	JCEF	-	57,828	-	74,553
3003 Total	Court Special Fund	2,315	122,284	2,000	171,076
3035 Total	RICO	446,077	420,527	355,516	257,500
3037 Total	VALUE Kids	-	2,979	-	3,479
3051 Total	BYB Fund	171	635	-	1,057
3052 Total	Towing/Impound	147,066	267,157	129,620	208,718
3053 Total	Appropriation Fund	-	19,999,999	-	6,000,000
3054 Total	APS/SRP Mitigation	91,133	93,164	2,032	-
3055 Total	Rodeo Grounds	115,497	94,635	150,239	-
3057 Total	Heritage Park	76,276	78,110	1,834	-
3058 Total	CIP Pks & Library	2,620,747	421,000	435,854	205,250
3070 Total	Economic Development	460,064	2,720,118	2,890,000	150,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

Dept/ Fund No.	Department and/or Fund Name	FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
3075 Total	Transient Lodging Tax	4,884	53,900	97,000	175,051
3090 Total	Sundance Crossings	264,307	549,741	255,045	493,501
3100 Total	Risk Mgt Retention	1,001,743	1,101,540	849,935	1,395,035
3150 Total	SLID Opns	242,625	324,736	225,114	307,502
3200 Total	Non-Constr Improv Projects	200,771	552,533	226,635	-
3542 Total	MAG/ADOT Proj	-	538,400	47,261	217,400
3543 Total	CDBG	462,871	538,000	-	1,490,512
3573 Total	Police Grants	231,402	1,100,100	147,404	1,699,584
3574 Total	Fire Grants	251,671	1,209,909	71,000	1,209,000
3575 Total	Area Agency (AAA)	590,524	658,570	627,150	631,430
3576 Total	Park Grants	118,538	245,056	34,658	242,815
3800 Total	Volunteer Firemen's	2,137	286,030	44,978	333,737
3810 Total	HURF	3,153,225	5,152,430	3,493,646	5,155,141
4000 Total	Water	73,751,944	38,952,806	16,802,652	51,499,766
4001 Total	Sewer	9,101,723	11,837,765	7,037,297	15,184,613
4002 Total	W&S Revenue Bonds	9	4,873	-	4,999
4005 Total	Environmental Services	4,727,171	5,478,556	4,749,857	6,750,766
4010 Total	Airport Opns	250,899	374,262	288,824	331,588
4011 Total	Airport Improv	108,306	302,000	-	2,410,092
5001 Total	Cemetery	141,311	235,533	133,831	385,838
5002 Total	Sundance Wtr Rechg	-	628,318	-	619,082
5003 Total	Streets Improv	-	2,130,384	-	2,130,384
5004 Total	Traffic Signal Fund	185,790	1,896,744	22,585	1,954,824
5005 Total	Replacement Reserve	806,126	1,409,976	1,112,694	1,421,400
5006 Total	Stormwater Quality	-	216,000	-	79,300
5020 Total	Roadway Const	3,390,021	2,110,639	2,018,242	758,000
5021 Total	CIP General	7,804	-	-	-
5022 Total	CIP Facilities	233,815	-	420,074	-
5024 Total	CIP Road Proj	84,598	134,984	-	50,386
5025 Total	CIP Fire	5,044,620	2,431,992	1,019,438	360,935
5026 Total	Transit Programs	6,776	58,387	70,611	46,879
5027 Total	Auto & Tech	727,455	560,000	591,000	435,000
5028 Total	Tech Life Cycle	582,809	649,653	600,000	725,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

Dept/ Fund No.	Department and/or Fund Name	FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
6000 Total	Impact Fees Parks & Rec	1,102,944	1,779,826	11,305	2,239,349
6001 Total	Impact Fees Library	30,932	167,291	-	198,223
6002 Total	Impact Fees Police	63,222	507	-	507
6003 Total	Gen Govt Impact Fees	176,698	428,179	80,787	185,765
6004 Total	Impact Fees Streets	33,332	3,546,173	28,000	3,518,348
6005 Total	Impact Fees Water	3,999,476	5,075,589	233,783	845,404
6006 Total	Impact Fees Waste Water	130,060	4,061,644	233,783	3,711,644
6007 Total	Impact Fees Fire	105,433	2,143,202	80,000	1,569,044
6010 Total	Parks & Rec Imp Fees	4,548	1,092,390	18,192	1,824,405
6011 Total	Library Impact Fees	4,542	624,948	7,758	1,002,572
6012 Total	Streets Impact Fees	3,438	273,329	24,162	456,311
6013 Total	Public Safety Imp Fees	3,620	2,917,183	14,480	2,790,810
6014 Total	Water Impact Fees	6,400	86,472	155,307	602,596
6015 Total	Wastewater Impact Fees	9,059	396,153	312,838	1,355,399
7903 Total	Jackrabbit Swr Debt	180,250	321,344	236,250	268,823
7904 Total	Roosevelt Imp Dist	818,040	-	90,166	13,018,681
8352 Total	Jackrabbit Swr O&M	1,031	550	1,500	550
	Total Expenditures	185,054,411	194,853,657	96,891,557	221,505,910

CITY OF BUCKEYE BUDGET FOR FY 17-18

						YOY*
	Budget	Budget	Budget	Budget	Budget	Percent
Financial Indicators	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Change
Population @ July 1	56,459	58,745	62,582	65,509	68,784	5.00%
Annual Percent Change	4.36%	4.05%	6.53%	4.68%	5.00%	
GDP Implicit Price Deflator	106.36	108.01	109.10	110.45	111.50	0.96%
Annual Percent Change	1.82%	1.55%	1.01%	1.24%	0.96%	
Local TPT Tax Revenues	\$ 16,702,000	\$ 17,217,322	\$ 21,858,200	\$ 23,905,620	\$ 27,550,000	15.24%
Annual Percent Change	17.17%	3.09%	26.95%	9.37%	15.24%	
Primary Net Assessed Valuation (NAV)	\$ 280,928,213	\$ 296,070,299	\$ 320,169,039	\$ 339,702,713	\$ 375,076,410	10.41%
Annual Percent Change	-4.93%	5.39%	8.14%	6.10%	10.41%	
Opr Revenues/Deflated/Capita	\$ 1,023	\$ 1,026	\$ 1,123	\$ 1,198	\$ 1,256	4.85%
Annual Percent Change	7.11%	0.26%	9.46%	6.67%	4.85%	
Property Tax Levies	\$ 5,079,332	\$ 5,332,600	\$ 5,763,043	\$ 6,114,649	\$ 6,751,375	10.41%
Annual Percent Change	-4.75%	4.99%	8.07%	6.10%	10.41%	
Opr Expenditures/Deflated/Capita	\$ 1,117	\$ 1,150	\$ 1,154	\$ 1,307	\$ 1,304	-0.20%
Annual Percent Change	10.21%	3.00%	0.28%	13.25%	-0.20%	
Fulltime Positions/1000Capita	7.48	7.39	7.26	7.21	7.16	-0.73%
Annual Percent Change	3.13%	-1.16%	-1.81%	-0.68%	-0.73%	
Debt Service as a % of LPV*	0.13%	0.13%	0.19%	0.17%	0.16%	-4.62%
Annual Percent Change	1.93%	-4.56%	52.95%	-13.04%	-4.62%	
*Year-Over-Year						

Population

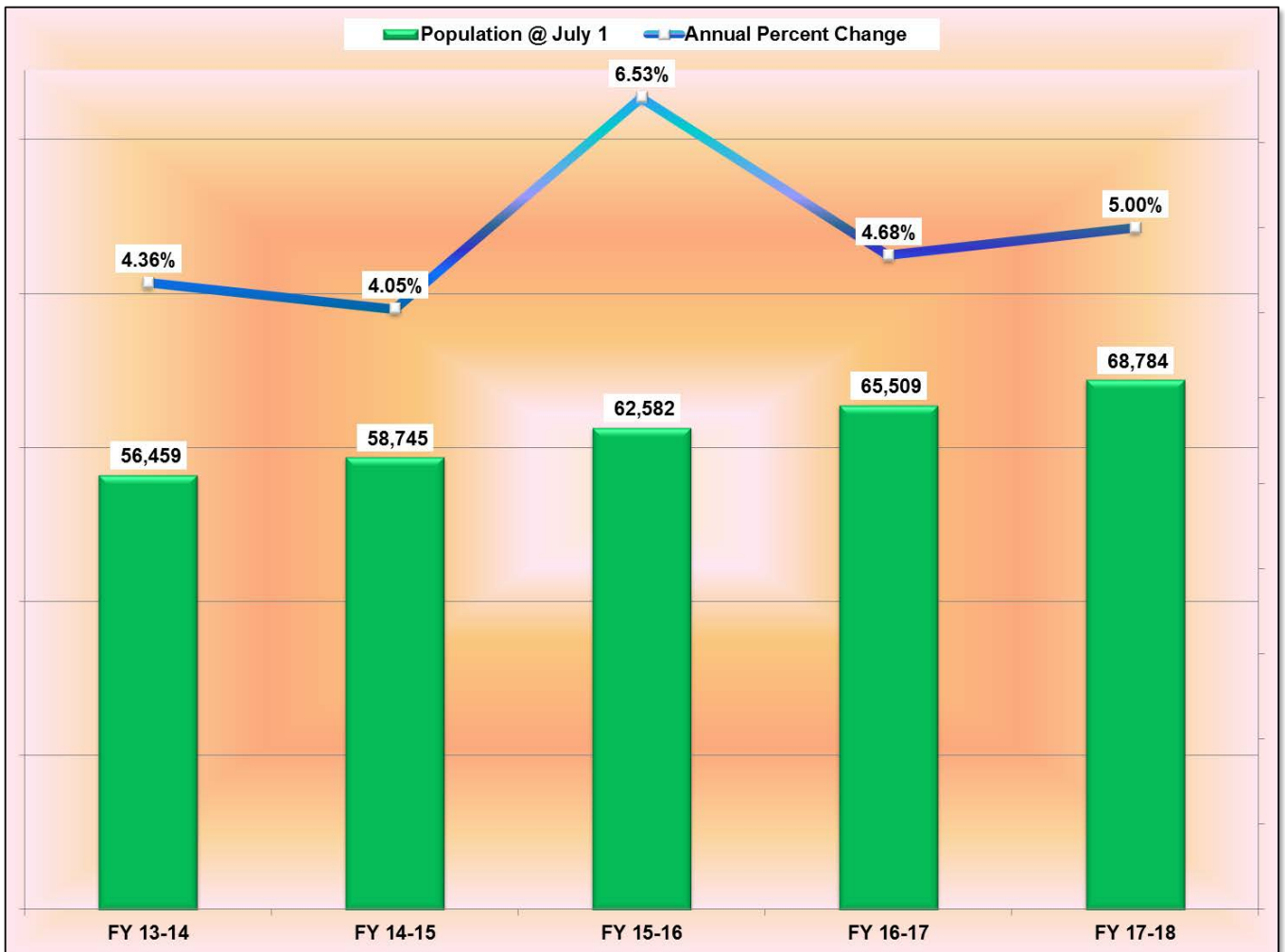
Description

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.

Analysis

A gradual increasing population trend is considered favorable. The population growth in Buckeye has averaged 4% to 7% annually during the five year study period. Buckeye's portion of State Shared revenues is increasing due to the City increasing population, and the improving State economy. The population growth has increased 22% since FY 13-14.

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



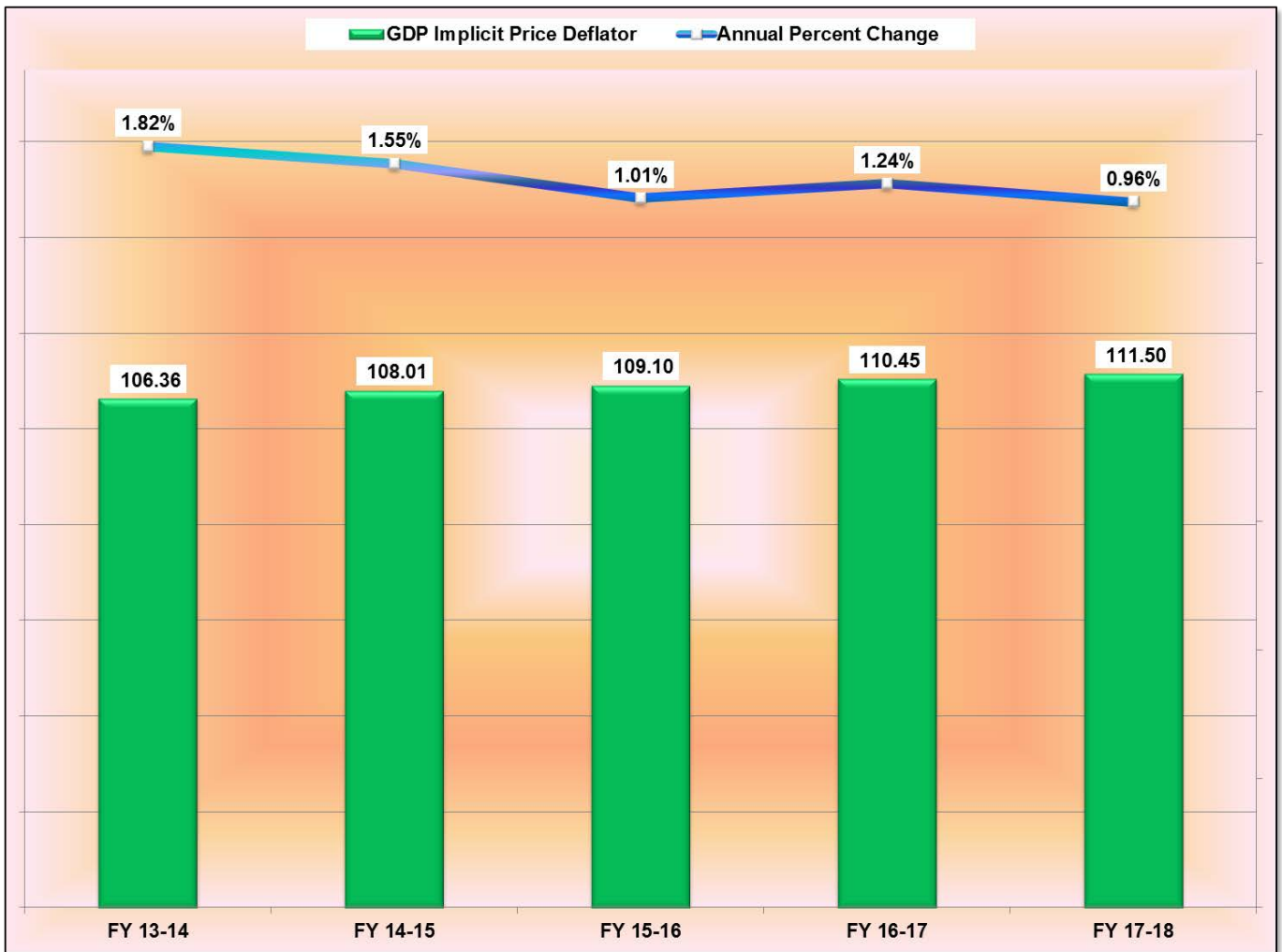
Inflation

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.



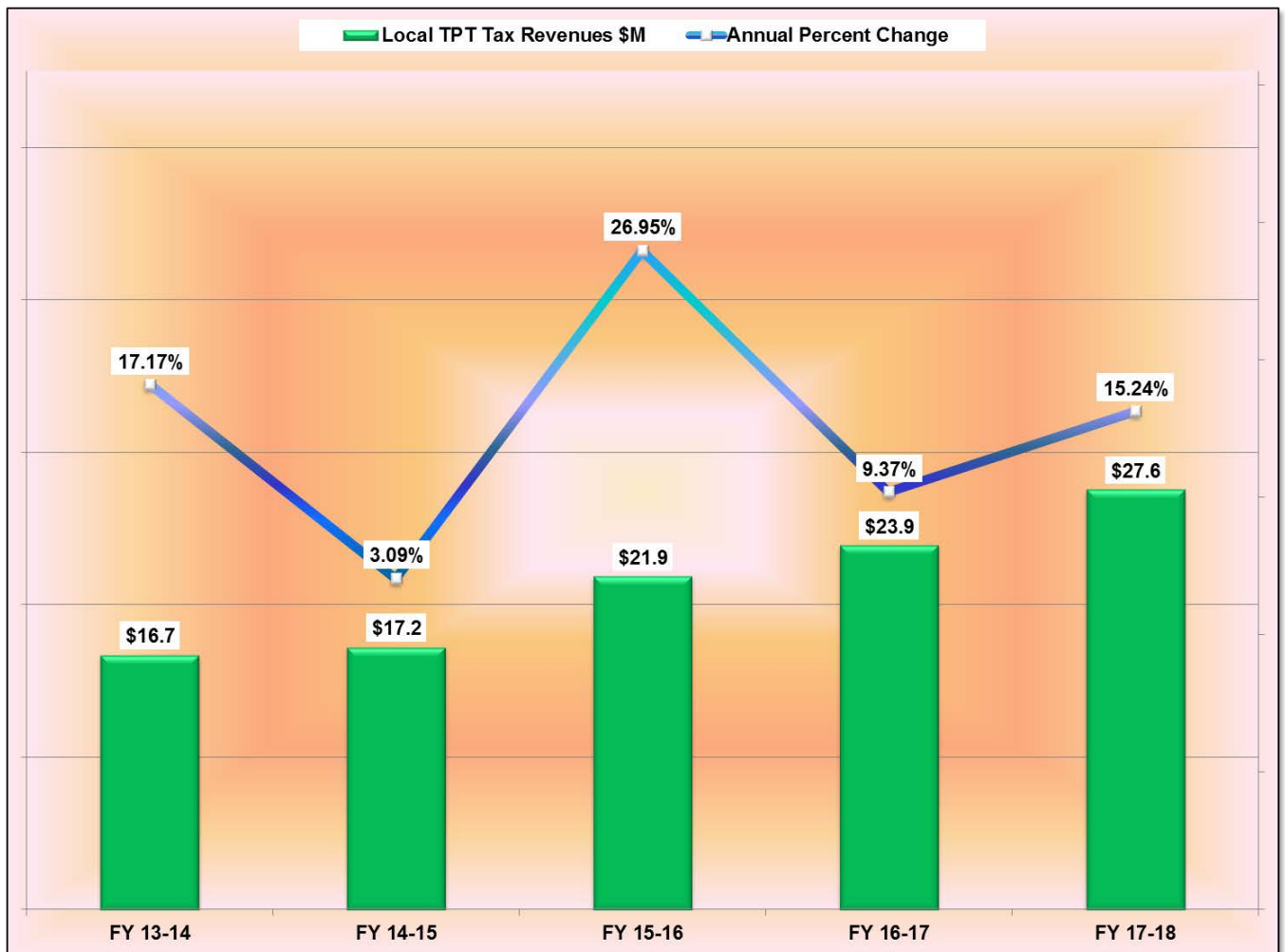
Business Activity

Description

The level of business activity affects the City’s financial condition directly by revenue sources such as local TPT 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

One-time TPT construction sales tax revenues are increasing, and other TPT sales tax categories, including retail, are increasing. This trend is considered very favorable. TPT sales tax revenues are estimated to increase for FY 17-18. The City increased the TPT sales tax rate from 2% to 3% effective October 1, 2010.



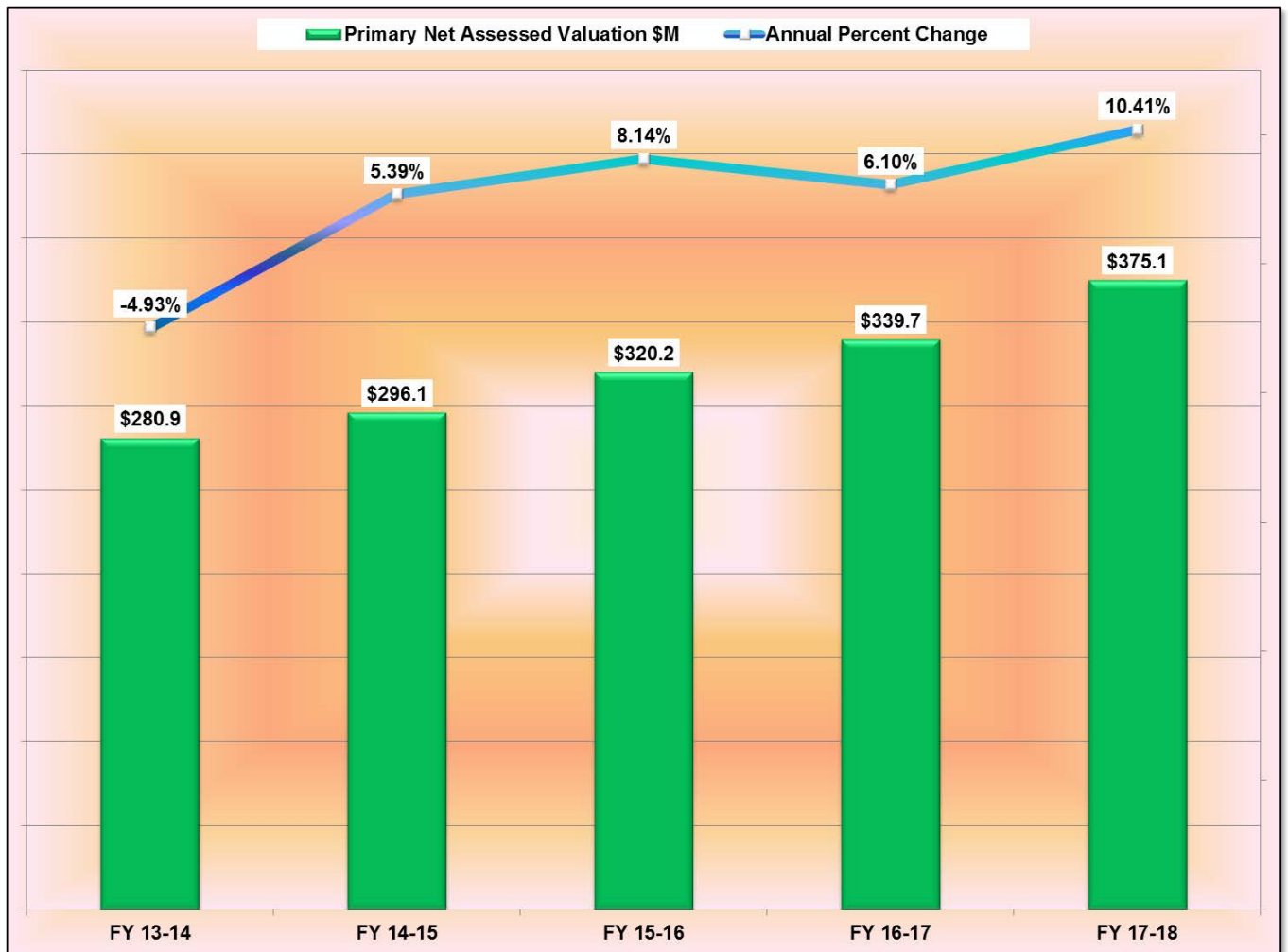
Property Value

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 primary 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 10% in FY 17-18.



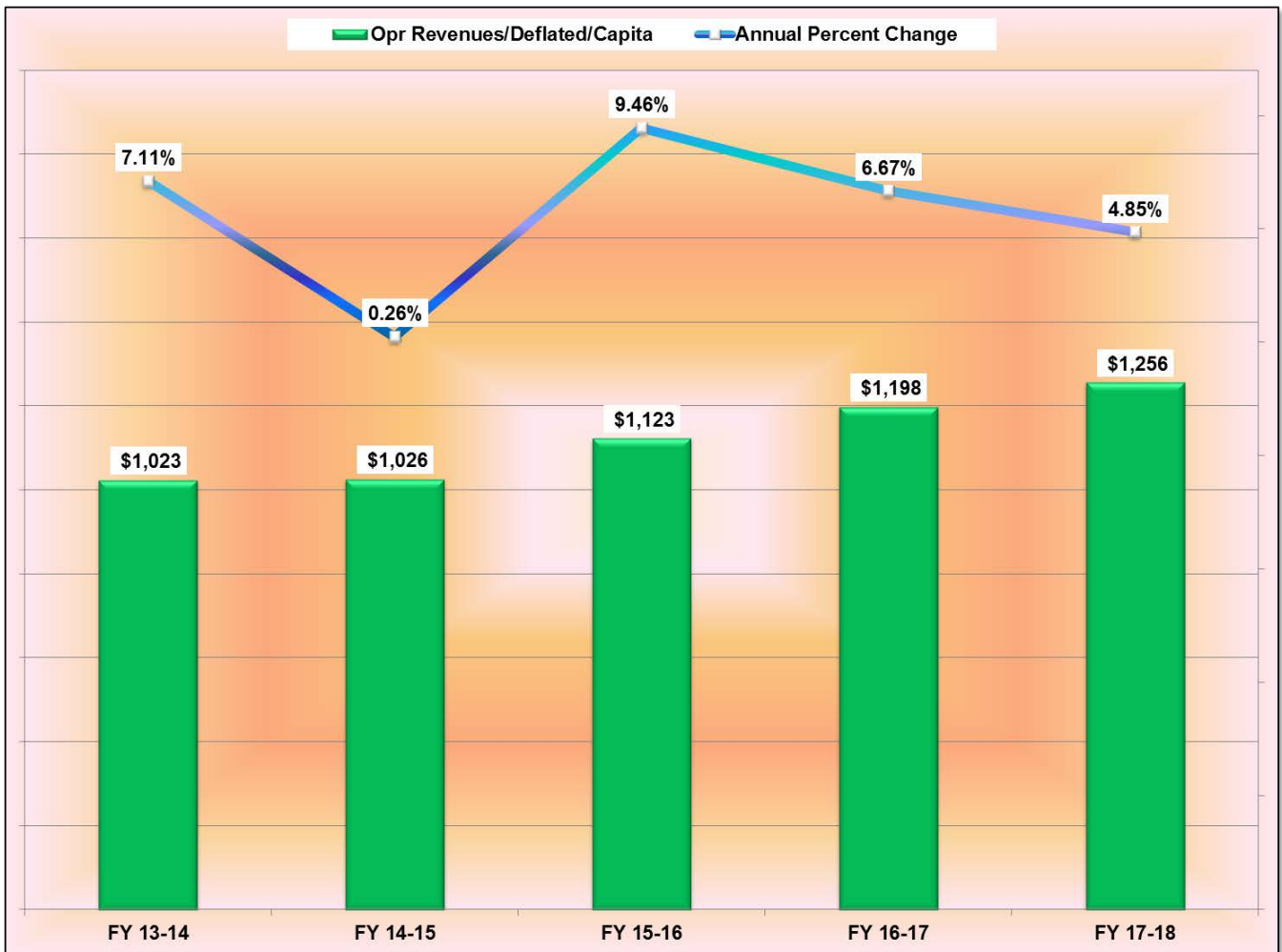
Operating Revenue Per Capita

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 13-14. Population has increased 22% during the same period of time. Operating revenues per capita are expected to increase to \$1,269 per capita in FY 17-18, a 6% increase over prior year FY 16-17.



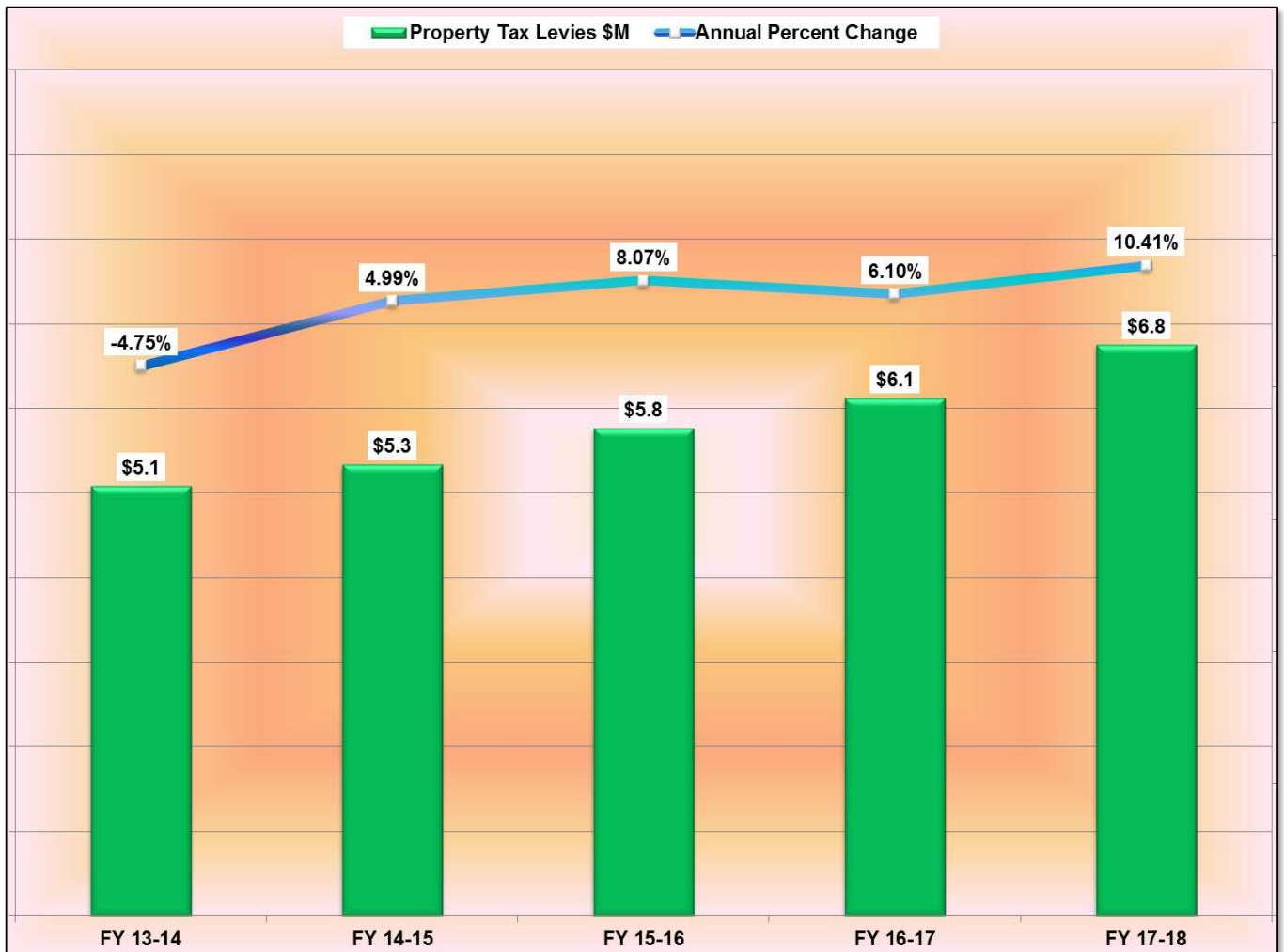
Property Tax Revenue

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 TPT sales tax revenue, and State Shared revenues. The primary component of property tax is for maintenance and operations of the City and is unrestricted. 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 33% over the study period. Buckeye's tax levy is estimated to increase \$636,726 (10%) in FY 17-18. Assessed primary property values are expected to increase 10% in FY 17-18. Buckeye's FY 17-18 tax rate is expected to remain the same as FY 16-17 at \$1.80. The increased levy allows the rate to remain the same as the previous year.



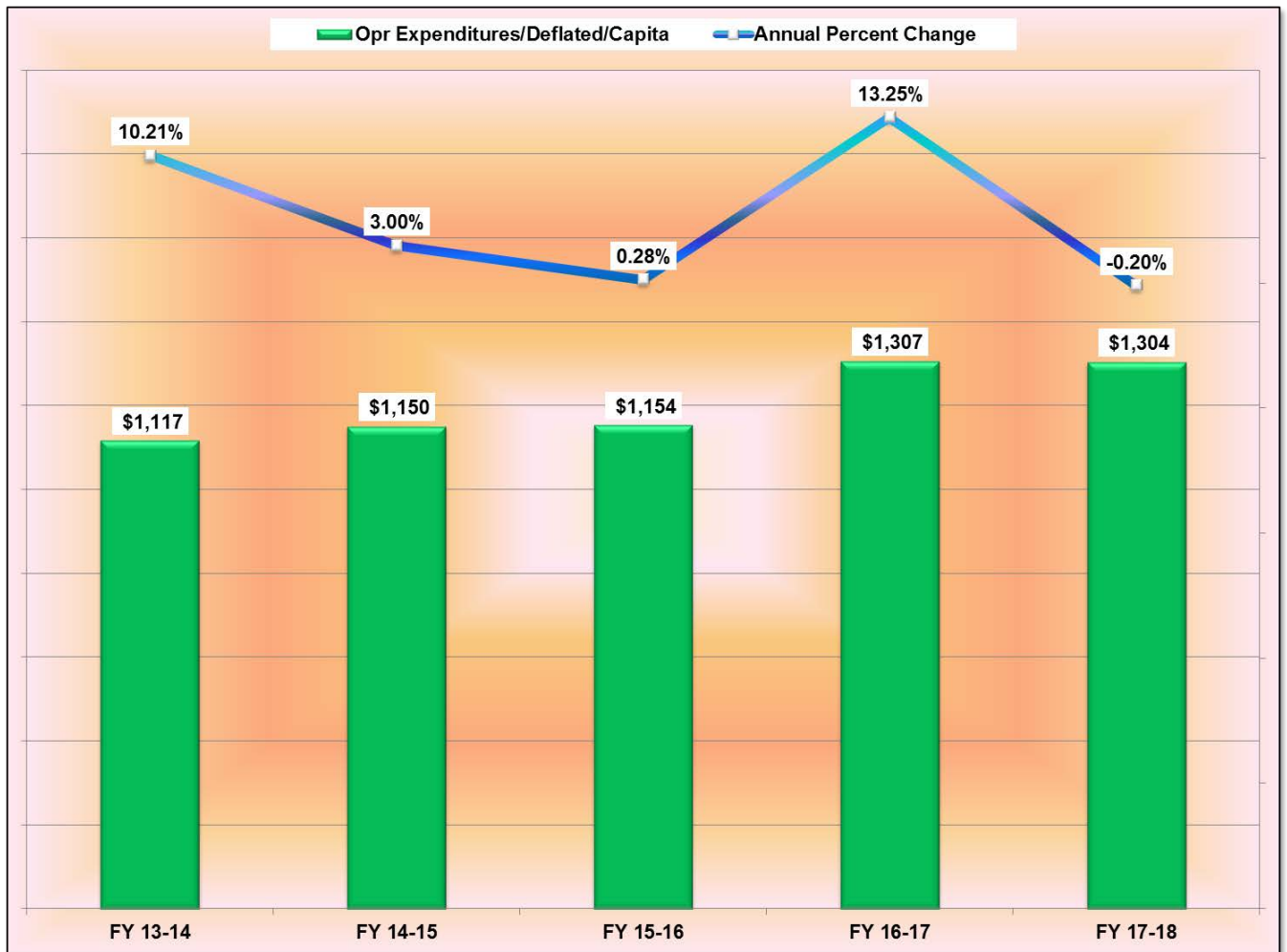
Operating Expenditures Per Capita

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

Operating expenditures per capita have increased 17% over the five year measurement period, and are expected to decrease slightly in FY 17-18 over the prior year. Operating expenditures per capita are estimated to be \$1,304 in FY 17-18.



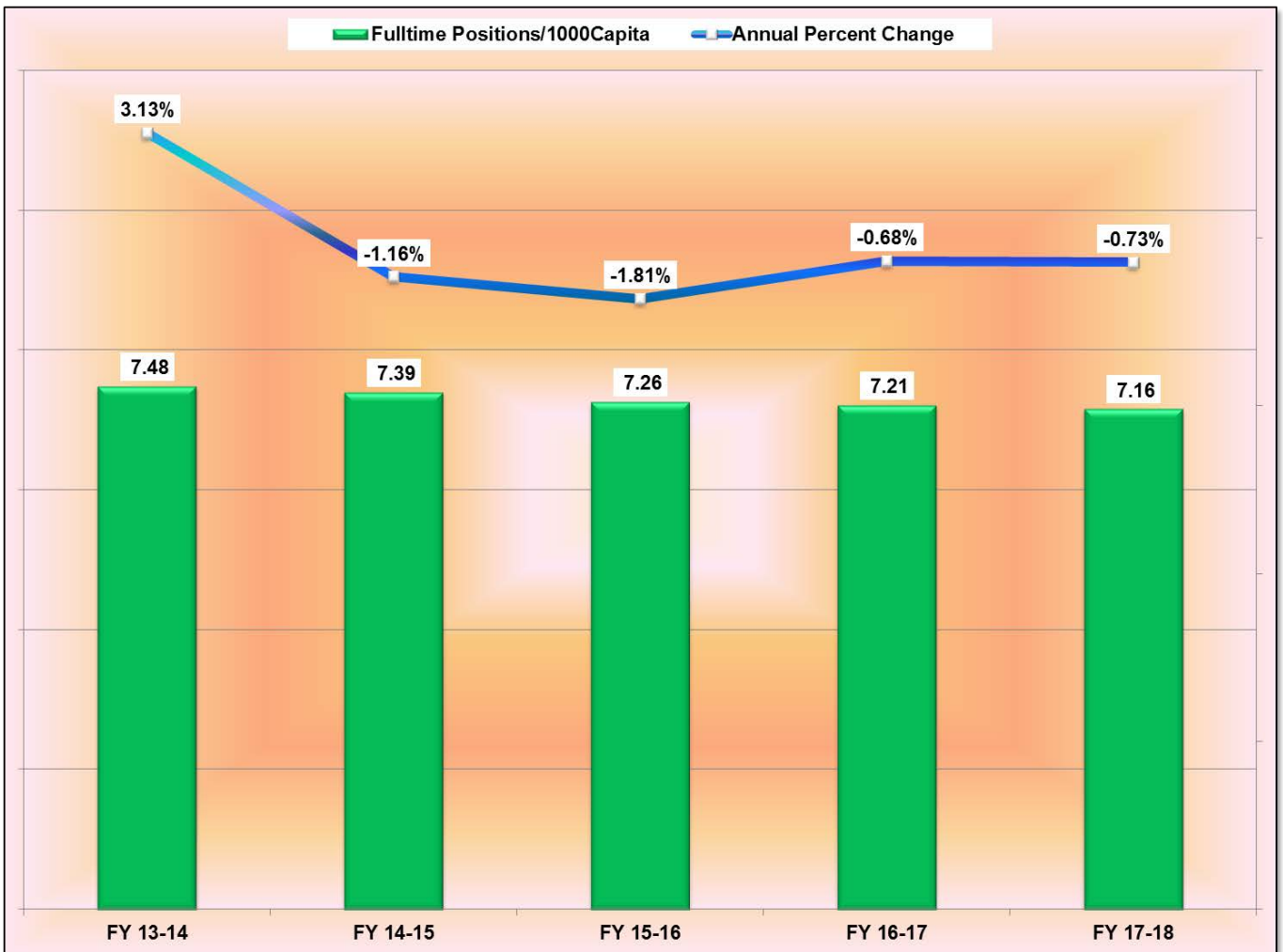
Employees Per Capita

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 7.16, and is slightly decreasing over the prior year FY 16-17. Since FY 13-14, population has increased 22% (from 56,459 to 68,784) and positions have increased 17% (from 422.30 to 492.30). Positions per 1000 capita are shown in the chart below.



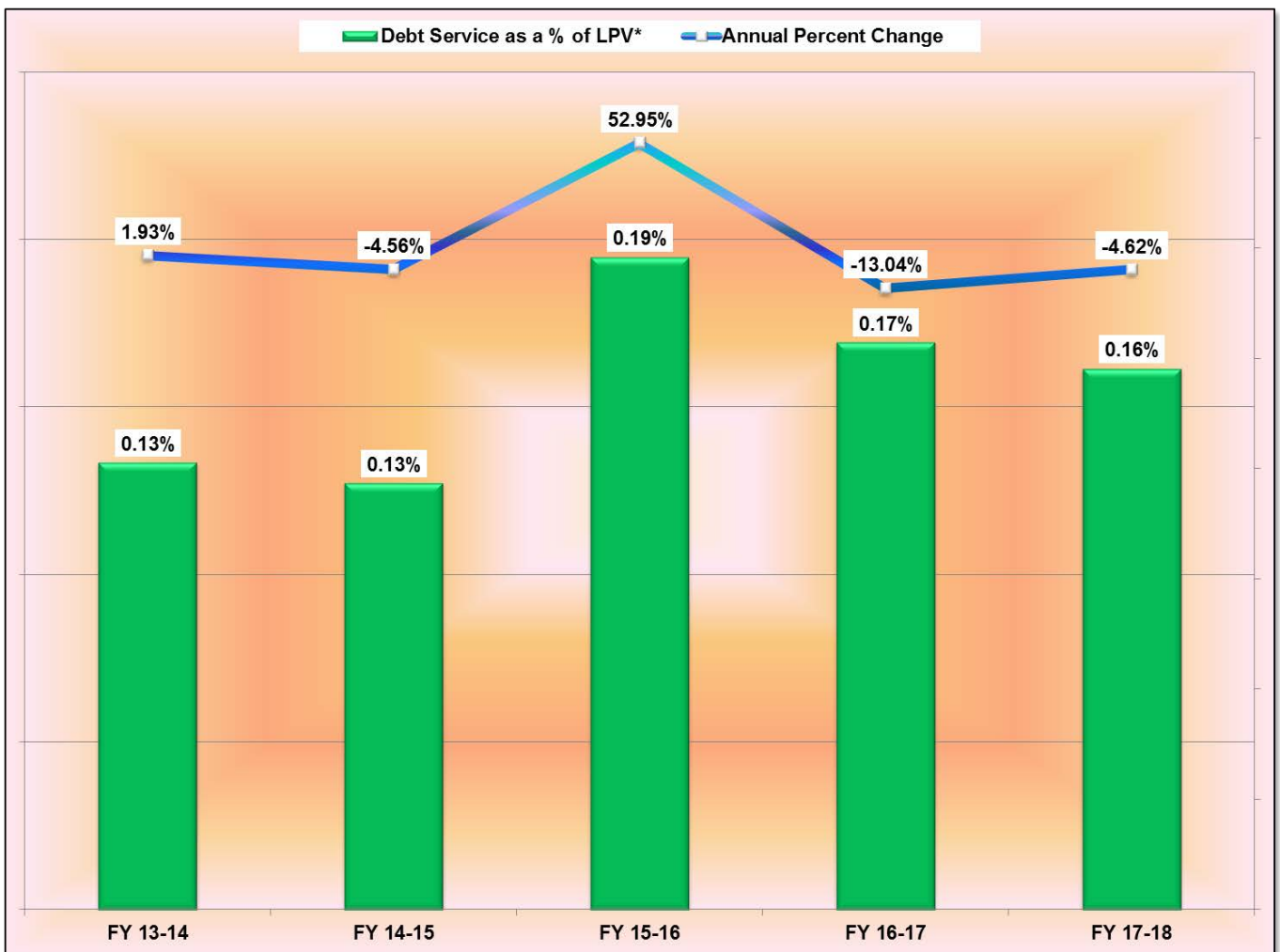
Debt Service As A Per Cent Of Limited Property Value

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 taxable value over the measurement period has increased from 0.13% to 0.16%. The debt burden is expected to meet the needs of a growing City, and the community is able to pay the required debt.

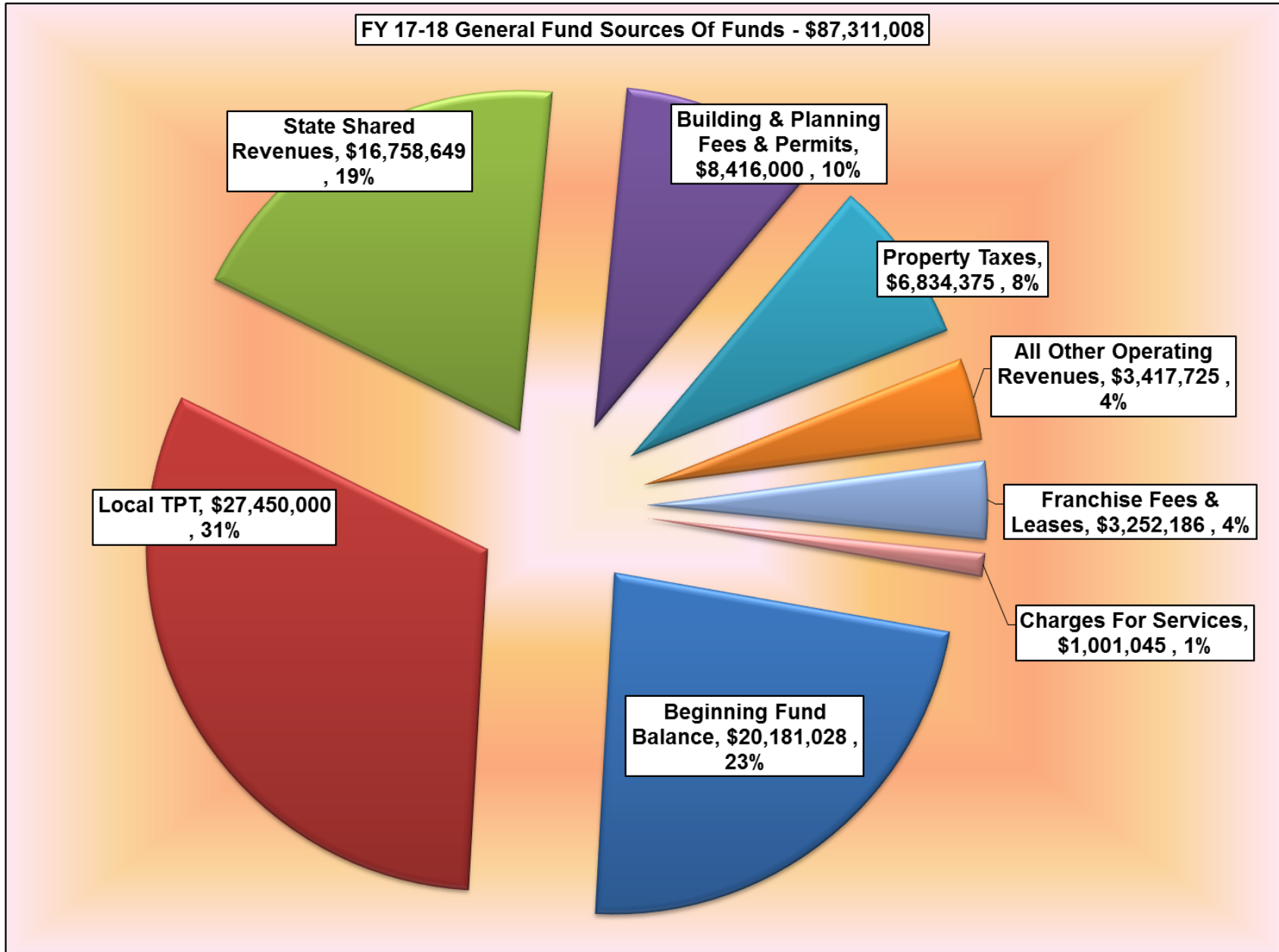


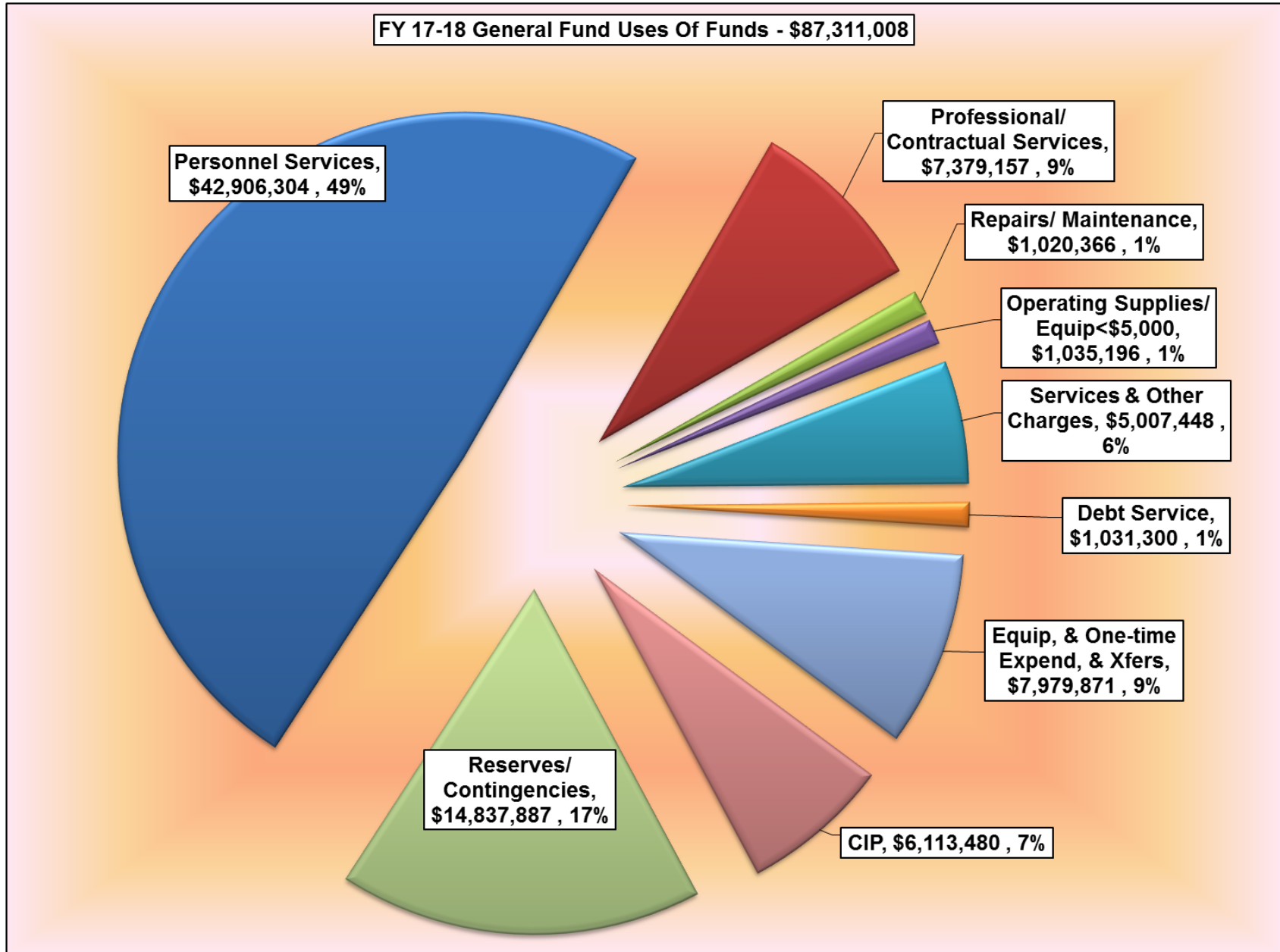
CITY OF BUCKEYE BUDGET FOR FY 17-18

Authorized Positions	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Budget FY 17-18
Administrative Services	2.00	-	-	-	-
City Clerk	4.00	4.00	4.00	4.00	4.00
City Manager	5.00	5.00	6.00	6.00	6.00
Community Services	34.00	41.00	41.00	41.00	42.00
Construction & Contracting	3.00	6.00	7.00	7.00	7.00
Court	6.80	6.80	6.80	8.30	8.30
Development Services	23.00	22.00	21.00	23.00	25.00
Economic Development	5.00	3.00	3.00	3.00	3.00
Engineering	14.00	14.00	14.00	14.00	16.00
Finance	8.00	8.00	9.00	9.00	9.00
Fire	90.00	90.00	91.00	91.00	94.00
Human Resources	8.00	7.00	7.00	7.00	7.00
Information Technology	8.00	9.00	10.00	12.00	14.00
Marketing and Communications	-	3.00	3.00	3.00	3.00
Mayor & Council	2.00	2.00	2.00	2.00	2.00
Police	117.50	118.50	119.50	123.00	126.00
Public Works	36.98	38.31	40.64	43.64	48.64
Water & Wastewater Resources	55.02	59.69	69.36	75.36	77.36
Total Authorized Positions	422.30	437.30	454.30	472.30	492.30
Population Estimates July 1	56,459	58,745	62,582	65,509	68,784
Positions Per 1000 Capita	7.48	7.44	7.26	7.21	7.16

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Budget Overview					
		Budget	Budget	Dollar	Percent
		FY 16-17	FY 17-18	Change	Change
Sources of Funds					
	Beginning Fund Balance	14,383,231	20,181,028	5,797,797	40.31%
	Local Transaction Privilege Taxes (TPT)	23,851,720	27,450,000	3,598,280	15.09%
	State Shared Revenues	15,991,180	16,758,649	767,469	4.80%
	Building & Planning Fees & Permits	7,333,445	8,416,000	1,082,555	14.76%
	Property Taxes	6,188,249	6,834,375	646,126	10.44%
	All Other Operating Revenues	3,032,540	3,417,725	385,185	12.70%
	Franchise Fees & Leases	2,985,600	3,252,186	266,586	8.93%
	Charges For Services	892,942	1,001,045	108,103	12.11%
	Total Sources Of Funds	74,658,907	87,311,008	12,652,101	16.95%
Uses of Funds					
	Personnel Services	40,593,435	42,906,304	2,312,869	5.70%
	Professional/ Contractual Services	6,200,382	7,379,157	1,178,775	19.01%
	Repairs/ Maintenance	498,400	1,020,366	521,966	104.73%
	Operating Supplies/ Equip<\$5,000	893,842	1,035,196	141,354	15.81%
	Services & Other Charges	4,509,526	5,007,448	497,922	11.04%
	Debt Service	942,474	1,031,300	88,826	9.42%
	Equip, & One-time Expend, & Xfers	10,372,277	7,979,871	(2,392,406)	-23.07%
	CIP	-	6,113,480	6,113,480	-
	Reserves/ Contingencies	10,648,571	14,837,887	4,189,316	39.34%
	Total Uses of Funds	74,658,907	87,311,008	12,652,106	16.95%





CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Sources and Uses	Budget FY 16-17	Budget FY 17-18	Dollar Change	Percent Change
Operating Revenues	47,959,667	50,129,980	2,170,313	4.53%
Personnel Services	40,593,435	42,906,304	2,312,869	5.70%
Professional/ Contractual Services	6,200,382	7,379,157	1,178,775	19.01%
Repairs/ Maintenance	498,400	1,020,366	521,966	104.73%
Operating Supplies/ Equip<\$5,000	893,842	1,035,196	141,354	15.81%
Debt Service	942,474	1,031,300	88,826	9.42%
Services & Other Charges	4,509,526	5,007,447	497,921	11.04%
Operating Expenditures	53,638,059	58,379,770	4,741,711	8.84%
Net From Operations	(5,678,392)	(8,249,790)	(2,571,398)	14.28%
Beginning Fund Balance	14,383,231	20,181,028	5,797,797	40.31%
Local TPT- Construction	5,300,000	8,900,000	3,600,000	67.92%
Building Permit Fees	7,016,009	8,100,000	1,083,991	15.45%
Capital Sources	26,699,240	37,181,028	10,481,788	39.26%
CIP, Equip, & One-time Expend	1,610,740	2,968,393	1,357,653	84.29%
CIP	-	6,113,480	6,113,480	-
Reserves/ Contingencies	10,648,571	14,837,887	4,189,316	39.34%
Capital Expenditures	12,259,311	23,919,760	11,660,449	95.12%
Total Expenditures	65,897,370	82,299,530	16,402,160	24.89%
Net From Capital	14,439,929	13,261,268	(1,178,661)	
Interfund Transfers	(8,761,537)	(5,011,478)	3,750,059	
Ending Fund Balance	-	0	0	
Total Revenues	60,275,676	67,129,980	6,854,304	11.37%
Total Expenditures	65,897,370	82,299,530	16,402,160	24.89%

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Local TPT - less Contracting	16,458,808	18,551,720	16,870,000	18,550,000
Local TPT - less Contracting	16,458,808	18,551,720	16,870,000	18,550,000
TPT Recoveries	30,994	54,590	6,800	7,000
Occupational Licenses	143,770	143,900	150,000	150,000
License Applic/Reinstate Fee	9,215	9,000	9,200	9,200
City Court Fines	511,652	475,000	565,000	590,000
Nuisance Alarm Ord Fines	50,094	50,000	60,000	65,000
Local Government	745,724	732,490	791,000	821,200
State Shared Sales Tax	4,885,632	5,895,203	5,896,000	6,061,285
Urban Revenue Sharing	6,125,464	7,662,484	7,662,500	8,004,052
Auto Lieu Tax	2,130,796	2,433,493	2,436,000	2,693,312
State Shared Revenues	13,141,892	15,991,180	15,994,500	16,758,649
Property Tax	5,618,428	6,114,649	6,115,000	6,751,375
Property Tax - Back 1 Year	72,669	33,600	40,000	40,000
Property Lease & Excise Tax	1,616	-	-	-
In Lieu Tax - SRP	42,588	40,000	43,000	43,000
Property Taxes	5,735,300	6,188,249	6,198,000	6,834,375
Legal Review Reimbursement	(3,871)	6,400	3,500	4,000
Entitlement Processes	237,661	311,036	312,000	312,000
Building & Planning Fees	233,790	317,436	315,500	316,000
Public Records Request Fee	2,422	2,332	500	700
Buena Vista Fire Fee	688	-	3,500	3,500
Passport Fees	60,136	44,520	60,000	68,000
Off Duty Reimbursement PD	13,288	10,282	15,000	15,000
Tonopah Dispatch Services	8,225	8,056	8,300	8,300
Traffic/Criminal Reports	4,367	4,028	4,800	4,800
City Of Maricopa Dispatch Svc	500,000	-	-	-
Fingerprinting	6,600	6,133	6,200	6,510
Fire O&M Westpark	-	-	900	945
Fire O&M Sundance Only	17,700	23,138	5,000	5,250
Wild Land FD	19,862	20,085	-	-
Life Safety Instruction	1,150	530	500	525
Room Rentals	971	-	1,400	4,000
Library Fines	25,078	27,136	27,000	28,350
Rentals	8,648	8,904	9,000	11,000

CITY OF BUCKEYE BUDGET FOR FY 17-18

General Fund Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Special Event Applic Fee	1,270	1,272	1,500	1,575
Adult Sports	15,780	18,656	15,000	15,750
Youth Sports	118,328	101,400	111,000	116,550
Sports Sponsorships	10,000	3,000	3,000	3,150
Pool Admissions	46,937	49,820	46,000	48,300
Swimming Lessons	38,564	44,732	35,000	36,750
Kids BASE	184,362	190,000	184,400	230,000
Lil Squirts	36,238	32,966	50,000	52,500
D.E.S. Reimbursement	75,864	80,000	73,000	100,000
Summer Recreation	31,000	29,150	27,000	38,150
Summer Break	59,001	64,660	57,000	59,850
Teens	1,559	1,060	1,000	1,050
Special Interest Class	58,604	57,400	62,000	70,400
Senior/Adult Fees	5,563	3,376	4,000	4,200
Congregate Meals	13,576	15,264	12,000	12,600
Home Delivered Meals	3,643	2,756	4,000	4,200
Transportation	2,898	2,756	3,000	3,150
Sundance Rec Concessions	21,090	4,240	21,000	22,050
Rec Center Concessions	-	2,438	2,500	2,625
Swimming Pool Concessions	-	16,490	-	-
Rentals	6,060	4,362	5,300	5,565
Pool Rentals	19,574	12,000	15,000	15,750
Charges For Services	1,419,045	892,942	874,800	1,001,045
Utility Franchise Fees	1,279,423	1,743,000	-	-
Utility APS	266,360	-	1,200,000	1,272,000
Utility SW Gas	12,888	-	26,000	27,560
Utility EPCOR	42,052	-	200,000	212,000
Utility COX	76,915	-	275,000	291,500
Utility Cell Tower	-	-	14,600	15,476
Utility Century Link	1,961	-	8,500	9,010
Landfill Revenues	961,883	976,500	1,050,000	1,113,000
Phoenix Landfill Fee	287,738	243,500	266,000	281,960
Kiosk Revenue	11,937	14,800	10,000	10,600
Property Lease Received	21,048	7,800	18,000	19,080
Franchises Fees & Leases	2,962,206	2,985,600	3,068,100	3,252,186
Interest Income	4,885	4,460	5,200	5,200
Interest Income DFIM	484,593	343,000	500,000	500,000
Operating Interest Revenues	489,479	347,460	505,200	505,200

CITY OF BUCKEYE BUDGET FOR FY 17-18

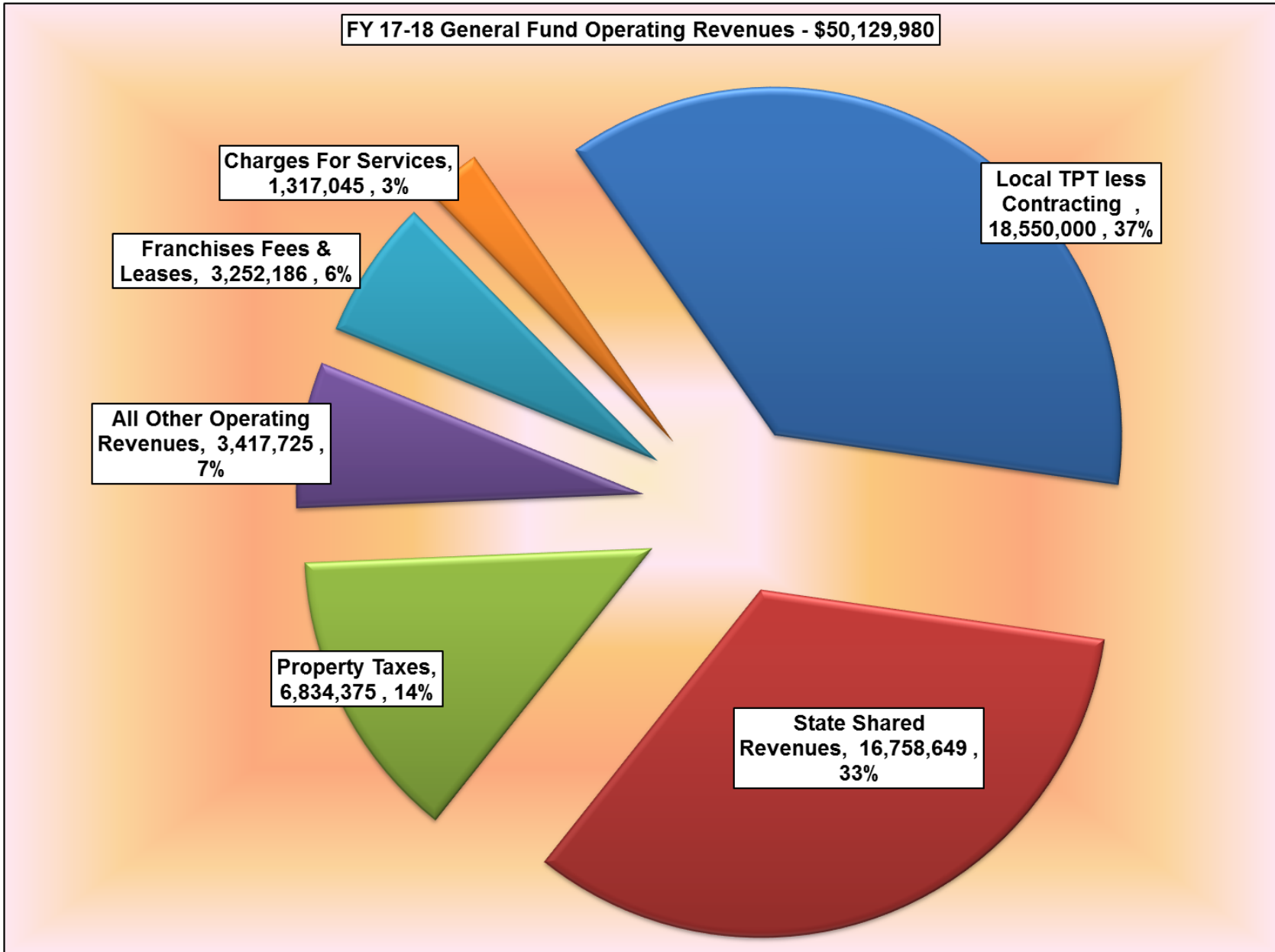
General Fund Revenues		Budget	Estimated	Budget
Account Description	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Police Department Donations	8,572	1,000	-	-
Police S. B. 1398	11,039	10,000	10,000	10,000
Recreation Donations	17,005	15,600	-	-
Grants/ Donations/ Sponsorships	36,616	26,600	10,000	10,000
Realized Gain/Loss	1,041	1,300	(6,200)	1,000
Unrealized Gain/Loss	132,267	50,000	50,000	50,000
Lewis Prison Reimbursement	178,636	184,000	170,000	170,000
Bad Debt Recovery	5,325	5,325	5,325	5,325
Indirect Cost Allocation	1,037,170	1,200,000	1,200,000	1,200,000
CFD O&M Fees	439,437	378,665	378,665	380,000
Miscellaneous	41,280	15,000	180,000	180,000
RWC O&M Reimbursement	90,751	88,000	91,000	91,000
Warranty Reimbursement Fleet	7,872	3,700	4,000	4,000
All Other Operating Revenues	1,933,780	1,925,990	2,072,790	2,081,325
General Fund Operating Revenues	43,156,640	47,959,667	46,699,890	50,129,980
Local TPT - Contracting	5,542,047	5,300,000	8,900,000	8,900,000
Civil Eng Processes	592,390	596,886	700,000	700,000
Horizontal Construction	944,520	1,510,126	600,000	600,000
Vertical Construction	4,656,315	4,908,997	6,800,000	6,800,000
General Fund Construction Activity Revenues	11,735,272	12,316,009	17,000,000	17,000,000
Other Financing Sources	13,495,689	-	-	-
General Fund Capital Revenues	13,495,689	-	-	-
General Fund Total Revenues	68,387,602	60,275,676	63,699,890	67,129,980

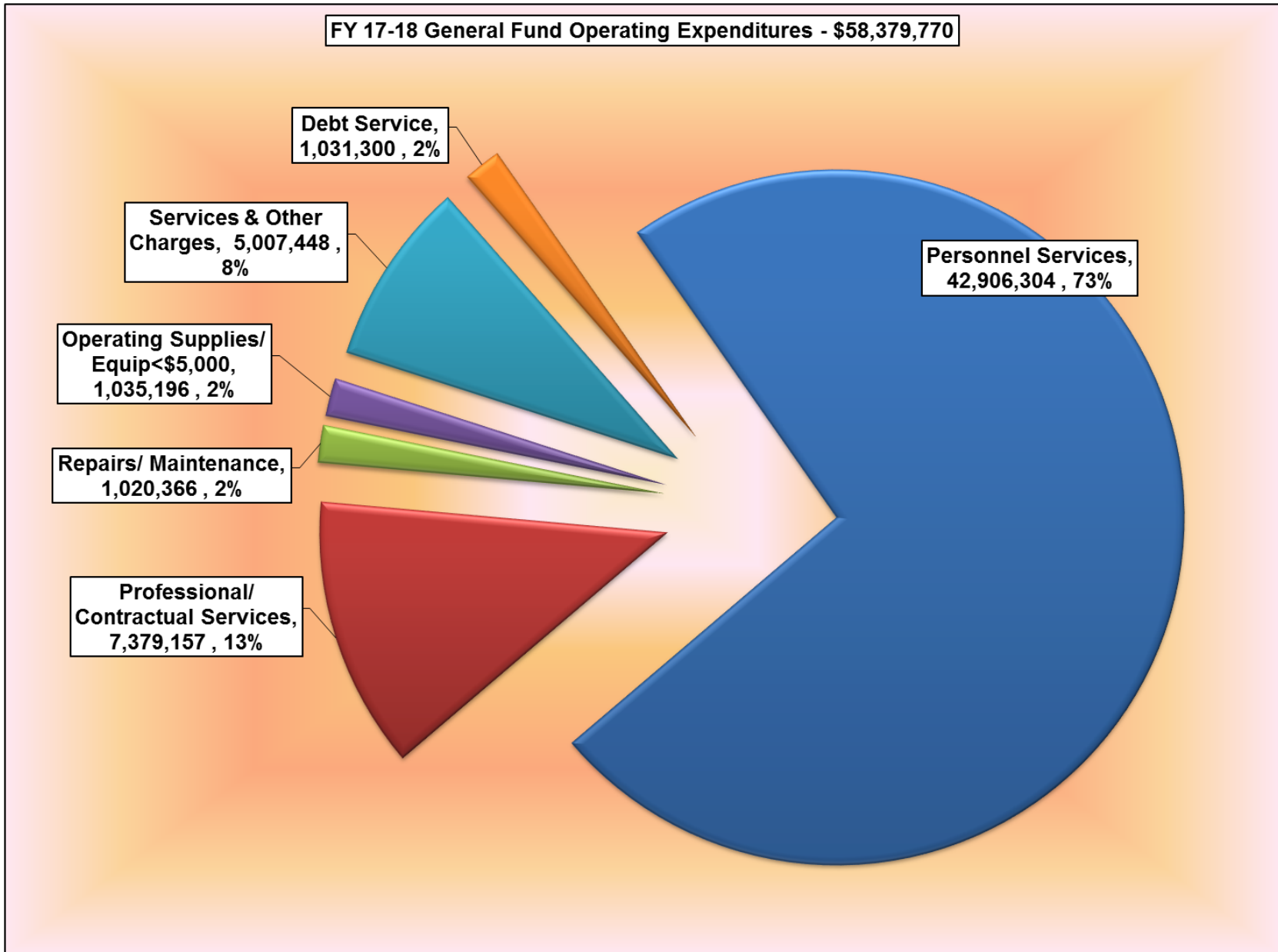
CITY OF BUCKEYE BUDGET FOR FY 17-18

		Budget	Estimated	Budget
General Fund Expenditures & Transfers	FY 15-16	FY 16-17	FY 16-17	FY 17-18
City Clerk	429,635	629,217	559,994	629,049
City Manager	1,441,608	1,017,767	777,811	1,058,080
Community Services	3,925,160	4,325,651	3,741,658	4,658,090
Construction & Contracting	735,953	792,283	698,951	876,482
Court	766,888	884,003	855,683	897,062
Development Services	2,663,969	3,184,965	2,780,933	3,263,797
Economic Development	2,114,923	472,693	313,559	591,485
Engineering	1,571,182	1,731,971	1,719,116	2,563,271
Debt Service	14,784,400	942,474	942,474	1,031,300
Finance	4,050,909	4,623,559	4,144,347	4,534,780
Fire	12,561,288	12,643,886	12,006,576	13,623,898
Human Resources	945,981	1,003,475	942,626	984,862
Information Technology	2,473,222	3,224,500	2,686,671	4,307,867
Marketing & Communication	324,698	390,648	236,203	513,716
Mayor & Council	529,126	682,537	605,360	652,104
Police	17,547,639	16,573,990	15,279,567	17,969,144
Public Works	1,879,586	2,125,180	2,117,690	3,193,177
General Fund Reserves & CIP	-	10,648,571	-	20,951,367
General Fund Total Expenditures	68,746,165	65,897,370	50,409,220	82,299,530

CITY OF BUCKEYE BUDGET FOR FY 17-18

		Budget	Estimated	Budget
General Fund Expenditures & Transfers	FY 15-16	FY 16-17	FY 16-17	FY 17-18
General Fund Transfers:				
Vehicle Replacement Reserve	786,478	1,393,000	970,754	1,421,400
Risk Management/ Retention	635,592	964,540	721,618	1,275,035
Technology Life Cycle	564,724	630,000	596,654	725,000
Automation & Technology	1,118,118	-	200,337	435,000
Community Development Block Grant (CDBG)	240,023	100,000	-	356,137
Area Agency (AAA) Senior Center	269,980	485,170	412,775	293,430
Economic Development 6.25	302,813	800,000	970,002	150,000
Airport Improvement	-	-	-	120,000
Cemetery	-	-	-	113,597
MAG/ADOT Proj - Trail Design City Share	-	35,440	-	50,000
Transit Programs	40,599	58,387	33,583	46,879
Roadway Construction	255,000	-	-	25,000
Bronco Project	-	1,500,000	1,500,000	-
Jackrabbit/ Indian School Road Project	-	850,000	854,508	-
CIP Facilities	236,000	-	417,889	-
CIP Parks & Library	53,703	-	248,826	-
Chamber & Main Street Support	120,000	120,000	120,000	-
Rodeo Grounds	95,700	-	78,074	-
Levee Design Project	378,304	375,000	49,102	-
Jackrabbit Sewer ID O&M	-	-	527	-
Next Phase Monroe Ave Project	-	300,000	-	-
Miller Road Walkway Project	-	150,000	-	-
Impact Fees Police	63,727	-	-	-
Impact Fees Library	30,932	-	-	-
Pavement Maintenance	-	1,000,000		-
General Fund Total Transfers	5,191,693	8,761,537	7,174,649	5,011,478
General Fund Total Uses	73,937,858	74,658,907	57,583,869	87,311,008





CITY OF BUCKEYE BUDGET FOR FY 17-18

					Budget
General Fund Authorized Positions	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Administrative Services	2.00	-	-	-	-
City Clerk	4.00	4.00	4.00	4.00	4.00
City Manager	5.00	5.00	6.00	6.00	6.00
Community Services	26.80	33.50	33.50	33.50	34.50
Construction & Contracting	3.00	6.00	7.00	7.00	7.00
Court	6.80	6.80	6.80	8.30	8.30
Development Services	23.00	22.00	21.00	23.00	25.00
Economic Development	5.00	3.00	3.00	3.00	3.00
Engineering	14.00	14.00	14.00	14.00	16.00
Finance	8.00	8.00	9.00	9.00	9.00
Fire	90.00	90.00	89.00	89.00	92.00
Human Resources	8.00	7.00	7.00	7.00	7.00
Information Technology	8.00	9.00	10.00	12.00	14.00
Marketing and Communication	-	3.00	3.00	3.00	3.00
Mayor & Council	2.00	2.00	2.00	2.00	2.00
Police	117.50	118.50	119.50	123.00	126.00
Public Works	11.25	12.25	11.25	12.25	13.25
Total General Fund Positions	334.35	344.05	346.05	356.05	370.05
Population Estimates July 1	56,459	58,745	62,582	65,509	68,784
Positions Per 1000 Capita	5.92	5.86	5.53	5.44	5.38

GLOSSARY

The City of Buckeye Annual Budget is structured to be understandable and meaningful to both the general public and organizational users. This glossary is provided to assist those who are unfamiliar with terms used in this book.

ABBREVIATIONS and ACRONYMS

ADOT	Arizona Department of Transportation, a State agency.
ADEQ	Arizona Department of Environmental Quality, a State Agency
ADT	Average daily traffic
ADWR	Arizona Department of Water Resources, a State Agency.
AMA	Phoenix Active Management Area.
APN	Assessor's Parcel Number, a geo-based number identifying a parcel of land for property tax purposes.
ARS	Arizona Revised Statutes. These are the laws enacted by the State legislature.
CAFR	Comprehensive Annual Financial Report, an annual report prepared by the City's Finance Department.
CDBG	Community Development Block Grant
CFD	Community Facilities District
CIP	Capital Improvement Program
COP	Certificates of Participation
DAWS	Designation of Assured Water Supplier
ELR	Expenditure Limitation Report
ERP	Enterprise Resource Planning
FC	Flood Control, a County agency
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principals
GADA	Greater Arizona Development Authority
GASB	Government Accounting Standards Board
GIS	Geographic Information System, a map-based electronic database
GO	General Obligation bond
HUD	Housing and Urban Development, a Federal agency
HURF	Highway Users Revenue Fund, a source of revenue from the State.
IGA	Intergovernmental Agreement
ITS	Information Technology Services
MAG	Maricopa Association of Governments
MID	Municipal Improvement District
SLID	Street Lighting Improvement District
PW	Public Works
TIP	Transportation Improvement Plan
USDA	United States Department of Agriculture, a Federal agency
WIFA	Water Improvements Financing Authority

TERMS and DEFINITIONS

Adopted Budget – The final budget adopted by the City Council, enacted subsequent to a public hearing on the Tentative Budget.

Amended Budget – Subsequent to the approval of the Adopted Budget, the City Council may make changes to the budget; the budget which includes all of the approved amendments is known as the Amended Budget.

Appropriation – An authorization made by the City Council which permits the City to incur obligations and expend resources.

Assessed Value – The calculated value of a property to which a property tax rate is applied; assessed value is typically a percentage of the market value of a property. Owner-occupied residential property typically has an assessed value equal to 10% of its full market value.

Assessment Ratio – The percentage of full cash value applied to different categories of property as determined by the State legislature. Assessment ratios are used to determine the assessed value of property.

Assigned Fund Balance - Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. [GASB 54, paragraph 13]

Auto in Lieu Payments – Fees received from the State based on taxes it receives from the sales of vehicles. These payments are also referred to as Vehicle License Fees.

Blended Component Unit – This is a legal entity technically separate from the City of Buckeye but for which the City's Council serves as the unit's Board of Directors; and which, as a practical matter, operates as part of the City government structure.

Bonds – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date), together with periodic interest at a specific rate.

Budget – A work and financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

Capital Expenditure – Expenditures to acquire or improve long-term assets such as land, facilities, equipment, and infrastructure. This term is synonymous with Capital Improvements and includes those improvements that exceed \$50,000.

Capital Improvement Plan – A five (5) year plan outlining projects, generally construction types of projects, having a development cost exceeding \$50,000. The Plan covers the budget year and the following four (4) years.

Capital Lease – An agreement that conveys the right to use property, plant, or equipment for a stated period of time, that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

Capital Outlay – An expenditure from a department's operating budget for the acquisition of, or addition to, a Capital Asset. A Capital Asset is an item that costs \$5,000 or more and has a useful life of at least one (1) year.

Capital Projects Funds - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations or other governments. [GASB 54, paragraph 33]

Cash Balance – Used to identify the amount of cash held by a specific fund on a specific date.

Certificates of Participation – A method of structuring and securitizing lease payments to investors by dividing the lease payments into fractionalized interests or shares for individual sale to investors. A formal certificate represents each share, much like a bond. However, unlike bonds, COP's are typically subject to annual appropriations and do not represent a “debt of the issuer or other leaser,” but rather a proportionate interest in a flow of lease payments that are pledged to a trust.

Chart of Accounts – A listing of the asset, liability, equity, expenditure, and revenue accounts used in the accounting, operations, and budgeting process.

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. [GASB 54, paragraph 10]

Contingency Funds – Funds identified by the City Council for services or programs which the Council may release for departments to use during the course of the fiscal year.

Customer Feedback – Structured methods used by the City to obtain taxpayer and customer opinions about services provided by the City.

Current Financial Resources - The subset of assets reported in a governmental fund because they are considered relevant to the assessment of near-term liquidity.

Customer – Refers to users of City services. Also refers to those paying for City services (generally taxpayers). For City departments whose function is to provide services to other departments, the “customer” is the department using the service.

Debt Service – The long term payment of principal and interest on borrowed funds, such as bonds.

Debt Service Funds - Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. [GASB 54, paragraph 34]

Department – Used to identify primary organizational subdivisions of the City government. This term is also used in the Chart of Accounts to identify a major cost center within a Fund.

Enabling Legislation - Legislation that authorizes a government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. [GASB 34, paragraph 37]

Expenditure – The outflow of funds paid for assets, goods, or services obtained.

Expenditure Limitation – A limitation imposed by the State Constitution prescribing a spending limit for Counties, Cities and Towns, and School Districts. Its purpose is to control expenditures and limit future increases in spending to adjustments for inflation, deflation, and population growth.

Fiscal Year – A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City of Buckeye, the fiscal year is from July 1 through June 30.

Full Cash Value – The appraised value of property approximating the “market value”. The full cash value is the basis for determining the secondary assessed value, which is then used to levy Secondary Property Taxes.

Full Time Equivalent – Used to describe the degree to which a particular employee position is equivalent to a 40 hour per week employee’s position. It is a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time life-guard serving for 20 hours per week would be the equivalent to a 0.5 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1, paragraph 2] More specific information on City funds is provided later in this section.

Fund Balance – The difference between assets and liabilities reported in a governmental fund. [2005 GAAFR, Glossary]

Fund Balance Policy - A policy that establishes a minimum level at which an unrestricted fund balance is to be maintained.

Funded Projects – As used in the Capital Improvement Plan, this label identifies projects for which funding is likely to be available during the life of the plan. Budget authority is provided only for those projects shown with funding in the current budget year.

General Fund - Fund used to account for and report all financial resources not accounted for and reported in another fund. [GASB 54, paragraph 29]

Generally Accepted Accounting Principles – A set of rules governing the way in which the City’s revenues and expenditures are accounted for in its interim and annual financial statements. The rules are codified by the Governmental Accounting Standards Board and the National Council on Governmental Accounting.

General Obligation – Refers to general obligation bonds, which bonds are secured by the issuer’s general taxing power. They are subject to a two tiered constitutional debt limit. Arizona Citys may issue general obligation bonds up to 6% of the jurisdiction’s net secondary assessed valuation without voter approval. Voter approval is required for issues over the 6% limit. Citys may issue general obligation bonds up to 20% of the jurisdiction’s net secondary assessed valuation with voter approval.

Governmental Activities - Activities generally financed through taxes, intergovernmental revenue, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds. [GASB 34, paragraph 15]

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. [2005 GAAFR, Glossary]

Grant – A contribution or gift of cash or other assets from another government or external entity to be used or expended for a specified purpose, activity, or facility.

Interfund Transfer – Flow of assets, such as cash or goods, between funds and blended component units of the City without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue – Revenue received from federal, state, or other local governmental sources in the form of grants, shared revenues, or payments in lieu of taxes.

Internal Service Fund – A fund used to account for the financing of goods and services provided by one City department to other City departments on a cost reimbursement basis.

Levy – Imposition of taxes and / or special assessments for the support of governmental activities.

Levy Limitation – A State imposed limitation on the annual growth rate of the property tax primary levy.

Limited Property Value – The basis for establishing the Primary Tax on a property. This value is established through application of a State imposed formula which limits the aggregate increase in assessed value that can occur from one year to the next.

Local Government Investment Pool – A pooled investment fund maintained by the State Treasurer for the collective investment of State monies and any such monies as counties, cities and City, school districts, and other governmental entities supply.

Mission – A succinct statement describing an organizational unit's purpose, identifying the value that entity adds to the quality of life or level of service available throughout the City of Buckeye.

Net Assets - Difference between assets and liabilities reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

Nonspendable Fund Balance - Portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. [GASB 54, paragraph 6]

Objective – Specific statements of results, community conditions, or service levels expected to be achieved.

Operating Budget – Includes all Personnel, Supplies and Services, Capital Outlay, and Debt Service allocations excluding those listed in the Capital Improvement Plan.

Permanent Funds - Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry. [GASB 34, paragraph 35]

Personnel Services – All costs of compensating the City’s employees including employee benefit costs such as the City’s contributions for retirement, social security, health, and industrial insurance.

Position – A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position may be full or part-time as reflected in the FTE value.

Primary Net Assessed Value – This amount is used to determine the primary property taxes due from property. It is determined by multiplying the Limited Value times the assessment ratio for the property and subtracting the value of any applicable exemptions.

Primary Property Tax – A levy of property taxes based on Limited Property values, a primary source of revenue for City operations provided to the General Fund.

Recommended (or Proposed) Budget – The budget proposal submitted annually to the City Council containing the specific recommendations of the City Manager.

Restricted Fund Balance - Portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. [GASB 54, paragraph 8]

Revenue – Money received as income. It includes, but is not limited to, such items as tax payments, fees for specific services, receipts from other governments, fines, and interest income.

Secondary Net Assessed Value – This value is used to determine the secondary property taxes due on property. This value is determined by multiplying the full cash value of a property times the proper assessment ratio and subtracting the value of any applicable exemption.

Secondary Property Tax – A levy of property taxes based on the Full Cash Value. Generally applies to property taxes for general bonded debt obligations and for voter approved budget overrides.

Special Revenue Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. [GASB 54, paragraph 30]

Stabilization Arrangements - Amounts formally set aside for use in emergency situations or when revenue shortages or budgetary imbalances arise. Those amounts are subject to controls that dictate the circumstances under which they can be spent. [GASB 54, paragraph 20] The City does not have any stabilization arrangements.

State Forms – Used to identify forms provided by the State on which counties, cities and Cities, and school districts report required information relative to its adoption of an annual budget.

Supplies and Services – A group of related accounts identifying a department’s expenditures for products and services necessary for meeting operating needs, not including capital outlay, debt service, or payroll related costs.

Tax Levy – The amount of the general property taxes collected for purposes specified in the Levy Ordinance.

Tax Rate – As applied to property taxes, the tax rate per \$100 of net assessed value at which a property will be taxed. Both the Primary and Secondary Tax rates are set by the governing boards or councils of the appropriate jurisdictions. The rate is determined by dividing the levy by the sum total of the Primary or Secondary Net Assessed Value within the jurisdiction. The rate is then applied to the Primary or Secondary Net Assessed value of each individual property to determine the amount of taxes due on that property.

Truth in Taxation – A state mandated public notification process informing residents of the Council’s consideration of a possible tax increase. The process may occur during the Council’s consideration of the recommended (or proposed) budget.

Unassigned Fund Balance - Residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it would be necessary to report a negative unassigned fund balance. [GASB 54, paragraph 17]

Unrestricted Fund Balance - The total of committed fund balance, assigned fund balance, and unassigned fund balance.

FUND STRUCTURE and DESCRIPTIONS

The use of public resources typically is constrained by legal restrictions and similar limitations. Some of these constraints are imposed by outside parties such as higher level governments, grantors or creditors. Others reflect limitations that the government itself places on the use of resources. State and local governments historically have established separate funds to help ensure and demonstrate compliance with such constraints. A FUND is a tool that accountants use to segregate resources related to specific activities such as street maintenance. Funds have come to function, for the most part, as simple bookkeeping devices designed to facilitate budgeting and to ensure and demonstrate legal compliance.

FUND BALANCES and THEIR COMPONENTS

Effective for financial statement periods beginning after June 15, 2010, the City is required to implement the provisions of GASB 54 (Governmental Accounting Standards Board) which is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. These new classifications will focus on “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent” (*GASB Statement No. 54, paragraph 5*). Prior to GASB 54, the focus was on whether resources were available for appropriation (i.e., budgeting) and presented fund balances as *unreserved* (available for appropriation) or *reserved* (not available for appropriation). Amounts designated as unreserved could be further identified, at the option of the governmental unit, as *designated* to indicate tentative plans or self-imposed limitations on the use of a portion of the unreserved fund balance.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The force of these limitations can vary significantly, depending on the source of the limitation. These limitations are reflected in the five components of fund balances dictated by GASB 54 and include the following.

Nonspendable Fund Balance reflects assets that may be inherently nonspendable from the vantage point of the current period such as:

- Assets that will never convert to cash such as prepaid items or inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period such as the long-term portion of loans or assessments receivable;
- Resources that must be maintained intact pursuant to legal or contractual requirements such as the capital of a revolving loan fund.

Restricted Fund Balance is used to describe the portion of a fund balance that reflects resources that are subject to externally enforceable legal restrictions typically imposed by parties outside of the government. Those parties might include:

- Creditors, such as through debt covenants;
- Grantors or contributors; and
- Other governments through laws or regulations.

Restrictions can also arise when the authorization to raise revenues is conditioned on the revenue being used for a particular purpose such as gasoline taxes restricted to use for road repair or construction. In some cases, a government's own constitution or charter also may impose legal restrictions on the use of resources reported in a governmental fund.

Committed Fund Balance describes the portion of a fund balance that represents resources whose use is constrained by limitations that the government imposes on itself at its highest level of decision making and that remain binding unless removed in the same manner. Earmarked revenues are an example. Action imposing the limitation must be taken no later than the close of the reporting period, although the specific amount committed need not be determinable at the same time.

Assigned Fund Balance is the term used to describe the portion of a fund balance that reflects a government's intended use of resources. The intent must be established at the highest level of decision making, or by a body or official designated for that purpose. Because a government cannot assign resources that it does not have, the amount reported as assigned fund balance can never exceed total fund balance less amounts designated as nonspendable, restricted and committed components. In the case of the general fund, the assignment must be narrowed than the purpose of the fund itself.

The assigned fund balance category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget, but can not exceed the projected deficit.

Unassigned Fund Balance in the general fund is the excess, if any, that exceeds amounts properly classified in one of the other four categories. GASB 54 provides that any governmental fund, other than the general fund, can report a negative amount of unassigned fund balance.

CITY of BUCKEYE FUNDS LISTING

1000 General Fund - The General Fund accounts for all resources and uses except those accounted for in another fund.

3001 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.

3002 Judicial Collection Enhancement Fund - The magistrate court's portions 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.

3003 Court Special Fund - The court enhancement fund is for the purpose of funding improvements to the court. All funds collected pursuant to this section shall be deposited into the court enhancement fund. Funds in the court enhancement fund shall be segregated and shall not be mingled with the general revenues of the city. Monies in the fund shall supplement, not supplant, funds provided to the municipal court through the city budget process. Interest earned on the monies in the fund shall be credited to the municipal court enhancement fund. The municipal court, through the presiding judge, shall administer the fund and may make expenditures from the fund for the purposes approved in this section. All funds in the court enhancement fund shall be used for the purpose of acquiring sites for, constructing, acquiring, repairing and/or improving new or existing buildings, acquiring equipment and/or for other improvements or services to be used for the enhancement of the court.

3035 Racketeer Influenced & Corrupt Organizations 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.

3037 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.

3038 Buckeye Explorer Fund - Revenue is provided by youth activities and donations for assisting teenagers to attend conferences and seminars.

3051 Better Your Buckeye Fund – These fund is currently (2016) being utilized to account for the revenues and expenditures for the City Store.

3052 Towing/Impound - 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.

3053 Appropriations Fund – Appropriations are used to augment any other fund that may receive funds/monies that was not budgeted for.

3054 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 public improvements.

3055 Rodeo Grounds Fund – Revenues and Expenditures for activities at the Rodeo Grounds are accounted for here. This fund may also receive funding from federal, state or local grants for specific projects.

3056 Down Town Revitalization Fund - Revenues are transferred monthly from the General Fund to be used for specific activities per City Ordinance 25-04.

3057 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.

3058 CIP Parks & Library Fund - 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.

3070 Economic Development Fund - For Fiscal Year 2012-2013 and all fiscal years thereafter, such Economic Development Funds (TPT transfers from the General Fund) may be used for economic development purposes and for economic development projects as defined by Ordinance of the City Council as may be amended from time to time.

3075 Transient Lodging Tax Fund - Legislation states that if a local city is to impose a transient lodging tax that all revenues generated from such tax shall be used exclusively by the City for the promotion of tourism. The tax was imposed by the City July 2015.

3090 Sundance Crossings Fund – Fund was established to receive lease revenues and pay ongoing operational expenditures of the Sundance Crossings facilities.

3100 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.

3150 Street Light Improvement Districts Fund - 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.

3200 Non-Construction Improvement Projects Fund - 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.

3542 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.

3543 Community Development Block Grants Fund - 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.

3573 Police Grants Fund- State, federal or other grants received by the Police Department for a variety of services and goods are accounted for in this fund.

3574 Fire Grants Fund - State, federal or other grants received by the Fire Department for a variety of services and goods are accounted for in this fund.

3575 Senior Center (Area Agency on Aging) Fund - 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.

3576 Park Grants Fund - This fund was established to account for state, federal or other grants received by the Community Services Department in support of their programming.

3800 Volunteer Firemen'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.

3810 Highway User Revenue Fund (HURF) Streets - Administrative and operating costs for the primary purpose of maintaining the City's rights of way, including, but not limited to: pavement maintenance and preservation, rights of way maintenance, streetlight repair and maintenance, traffic signal management, and regulatory signs and markings management. Funds are received from the State based on fuel tax collections and are allocated based on population among other variables.

4000 Water - This fund accounts for the activities of the City's water enterprise.

4001 Wastewater - This fund accounts for the activities of the City's wastewater (sewer) enterprise.

4002 Water & Sewer Revenue Bonds Fund – Fund was established to receive Water and Sewer revenue bond proceeds for capital projects.

4005 Solid Waste - This fund accounts for the activities of the City's solid waste enterprise, including the management of the City's residential garbage and recycling collection contract, Household Hazardous Waste collection and disposal, environmental educational outreach and the administration and oversight of the Buckeye Pollution Control Corporation.

4010 Airport Operations - This fund accounts for the activities of the City's aviation enterprise.

4011 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.

4055 Stormwater Quality - This fund supports the compliance requirements to meet the state and federally mandated activities of the ongoing stormwater quality permit (AZPDES MS4 Phase II Permit).

5001 Cemetery - Revenue comes from charges associated with the sale of cemetery plots. Funds are used to maintain and enhance the cemetery.

5002 Sundance Water Recharge - 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.

5003 Future Road Improvement Fund - Developers are required to make contributions to cover part of the cost of road improvements 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.

5004 Traffic Signal Fund - Developers are required to make contributions to cover part of the cost of 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.

5005 Vehicle Replacement Reserve - Established in FY10 to hold revenues received or allocated for replacement of vehicles.

5020 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).

5022 CIP Facilities Fund - 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.

5024 CIP Road Projects Fund - 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.

5025 CIP Fire Fund - This fund was created in FY2009-10 to receive federal ARRA stimulus grant funding to construct a permanent fire station in the Verrado community.

5026 Transit Programs - This fund is used to account for the receipt and expenditure of various Transit grants or IGAs for a Transit purposes. This fund receives transfers from the General Fund for the City's portion of the local Transit services.

5027 Automation & Technology Reserve - 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.

5028 Technology Life Cycle Reserve - 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.

Impact/Development Fee Funds 6000 through 6015 are specific purpose funds established to receive fees from new development for specific infrastructure improvements necessary for new development. The funds/monies collected are not to be used for operational expenditures.

6000 Impact Fees Parks & Recreation -

6001 Impact Fees Library

6002 Impact Fees Police

6003 General Government Impact Fees

6004 Impact Fees Streets

6005 Impact Fees Water

6006 Impact Fees Wastewater

6007 Impact Fees Fire

6010 Parks & Recreation Impact Fees

6011 Library Impact Fees

6012 Streets Impact Fees

6013 Public Safety Impact Fees

6014 Water Impact Fees

6015 Wastewater Impact Fees

7903 Jackrabbit Improvement District Sewer Debt - With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Jackrabbit Trail Sewer Improvement District.

7904 Roosevelt Street Improvement District Fund – This fund was established to account for revenues and expenditures for specific infrastructure improvements in the Roosevelt Street Improvement District (RSID).

8352 Jackrabbit Sewer O&M - 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.



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.

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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 August 26, 2014, City of Buckeye voters approved a Permanent Base Adjustment Option to the State imposed expenditure limitation. The Permanent Base Adjustment Option is effective for the fiscal years beginning July 1, 2016. Buckeye's annual budget is now subject to the State imposed expenditure limit adjusted per the voter approved option on August 26, 2014.

- In accordance with the City's 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 Towns, the Maricopa Association of Governments and the Government Finance Officers Association. The City will actively monitor all major revenue sources during the year in an effort to spot trends that will require early budget modifications to ensure that spending is kept in line with actual revenues.

4. Recurring expenditures must be matched to recurring revenues.

Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the City from fluctuating service levels and avoids crises when one-time revenues are reduced or removed. Some corollaries to this policy are:

- Fund balances should be used only for one-time, non-recurring expenditures such as capital equipment and building improvements under \$100,000, or contingency appropriations and related purposes.
- Ongoing maintenance costs such as vehicle repair and maintenance, roadway maintenance, or building repair and maintenance should be funded through operating revenues.



City Of Buckeye Financial Policies and Procedures

- 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 Procurement and reviewed by the Public Works department. All purchases of technology equipment should be coordinated through Procurement 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.

**City Of Buckeye
Budget Calendar
FY 17-18**

Date	Action
TBD	Complete preliminary fiscal year revenue estimates including debt service requirements.
January 17, 2017	Meet with City Council to discuss FY 17-18 Council priorities, CIP, employee Compensation.
On or before February 10, 2017	Receive from county assessor the City Of Buckeye certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet.
Within 10 days of receipt of values or February 20, 2017	Notify the Property Tax Oversight Commission as to agreement/disagreement with the property tax limit.
On or before February 15, 2017	Make the property values provided by the county assessor available for public inspection.
Week of February 13, 2017	Distribute budget request forms and instructions to departments.
February 13 - March 9, 2017	City Manager meets with departments prior to departmental budget submittals..
March 30, 2017	Deadline for Departments to submit budget requests to Finance.
March 31 - April 13, 2017	Finance compiles budget information submitted by the departments for City Manager review.
April 14 - April 21, 2017	City Manager, and Finance office prepare draft budget proposal.
April 24, 2017	Draft budget proposal presented to Directors.
April 25- May 4, 2017	Provide Draft Budget Proposal to City Council. One or more Worksessions as needed.
May 8 - May 22, 2017	Finance prepares draft tentative budget document after Council discussion on Draft Proposal.
May 22 - June 2, 2017	Present Draft Tentative Budget To Community

**City Of Buckeye
Budget Calendar
FY 17-18**

Date	Action
On or before May 25, 2017	Provide Draft Tentative Budget to City Council.
June 6, 2017 at a regular Council meeting	Adopt Tentative FY 17-18 Budget.
June 6, 2017 at a regular Council meeting	Adopt SLIDS Tentative FY 17-18 Budget
June 6, 2017 at a regular CFD Board meeting	Adopt FY 17-18 CFD Tentative Budgets
Week of June 7, 2017	First publication of FY 17-18 tentative budget.
May 31 to June 6, 2017	Publish first Truth-In-Taxation (TNT) Public Notice, and issue a press release (May 31, 2017) .
Week of June 14, 2017	Second publication of FY 17-18 tentative budget.
June 10 to June 13, 2017	Publish second Truth-In-Taxation Public Notice.
June 20, 2017 at a Special Council meeting	Hold TNT public hearing - Roll Call Vote on Primary Property Tax Levy.
June 20, 2017 at a Special Council meeting	Hold public hearing for Final Budget and adopt Final Budget.
June 20, 2017 at a Special Council meeting	Adopt SLIDS FY 17-18 Budget
June 20, 2017 at Special CFD Board meetings	Adopt FY 17-18 CFD Budgets
June 21, 2017	Forward Certified copy of SLIDS and CFDs final budget resolutions to county.
Within three days of the TNT public hearing.	Mail a copy of the truth in taxation notice, a statement of its publication and result of the council's vote to the Property Tax Oversight Commission.
June 21 to June 25, 2017	Post Schedules A-G on City's Website
July 5, 2017 at a regular Council meeting	Adopt FY 17-18 Property Tax Levy.
July 5, 2017 at a regular Council meeting	Adopt SLIDS FY 17-18 Property Tax Levy.
July 5, 2017 at Regular CFD Board meetings	Adopt FY 17-18 CFD Property Tax Levies
July 6, 2017	Forward Certified copy of primary and secondary tax levy ordinance to county.
August 21, 2017	County Board of Supervisors adopts tax levy on or before the third Monday in August.

RESOLUTION NO. 32-17

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 2017-2018.

WHEREAS, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, ARIZ. REV. STAT., the City Council did, on June 6, 2017, 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 20, 2017 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 20, 2017 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.

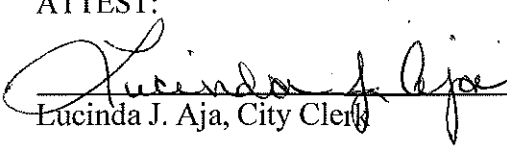
NOW, THEREFORE, BE IT RESOLVED by the City Council, acting at a special meeting, that said estimates of revenues and expenditures shown on the attached schedules has not increased, reduced and/or changed and the same are hereby adopted as the Budget for the City of Buckeye for Fiscal Year 2017-2018.

APPROVED AND ADOPTED by the City Council on ~~June 20, 2017~~.



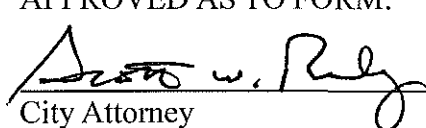
Jackie A. Meck, Mayor

ATTEST:



Lucinda J. Aja, City Clerk

APPROVED AS TO FORM:



City Attorney
SBS:sbs 2971129.1 5/8/2017

CITY OF BUCKEYE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	FUNDS						
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	65,897,370	37,743,190	321,344	34,248,364	56,643,389	194,853,657
2017	Actual Expenditures/Expenses**	50,409,220	11,886,807	236,250	5,480,650	28,878,630	96,891,557
2018	Fund Balance/Net Position at July 1***	20,181,028	3,513,919	19,942	22,642,411	33,497,034	79,854,334
2018	Primary Property Tax Levy	6,751,375	0	0	0	0	6,751,375
2018	Estimated Revenues Other than Property Taxes	60,378,605	14,948,424	248,881	18,946,644	40,348,999	134,871,553
2018	Interfund Transfers In	0	4,539,641	0	1,284,137	0	5,823,778
2018	Interfund Transfers (Out)	5,011,478	733,000	0	0	79,300	5,823,778
2018	Total Financial Resources Available	82,299,530	22,268,983	268,823	42,873,192	73,766,733	221,477,261
2018	Budgeted Expenditures/Expenses	82,299,530	22,268,983	268,823	42,873,192	73,766,733	221,477,261

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 194,853,657	\$ 221,477,261
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted	194,853,657	221,477,261
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 194,853,657	\$ 221,477,261
6. EEC expenditure limitation	\$ 281,240,949	\$ 305,124,400

* 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 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>6,694,861</u>	\$ <u>7,285,484</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)	\$ <u>-</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>6,114,649</u>	\$ <u>6,751,375</u>
B. Secondary property taxes	<u>-</u>	
C. Total property tax levy amounts	\$ <u>6,114,649</u>	\$ <u>6,751,375</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>6,114,649</u>	
(2) Prior years' levies	<u>-</u>	
(3) Total primary property taxes	\$ <u>6,114,649</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>-</u>	
(2) Prior years' levies	<u>-</u>	
(3) Total secondary property taxes	\$ <u>-</u>	
C. Total property taxes collected	\$ <u>6,114,649</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8000</u>	<u>1.8000</u>
(2) Secondary property tax rate	<u>-</u>	<u>-</u>
(3) Total city/town tax rate	<u>1.8000</u>	<u>1.8000</u>
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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
1000 Local TPT	\$ 23,851,720	\$ 25,770,000	\$ 27,450,000
1000 Local Government	732,490	791,000	821,200
1000 State Shared Revenues	15,991,180	15,994,500	16,758,649
1000 Building & Planning Fees	7,333,445	8,415,500	8,416,000
1000 Charges For Services	2,471,607	2,449,965	2,577,545
1000 Franchise Fees & Leases	2,985,600	3,068,100	3,252,186
1000 Operating Interest Revenues	347,460	505,200	505,200
1000 Grants/ Donations/ Sponsorships	26,600	10,000	10,000
1000 All Other Operating Revenues	420,925	580,976	587,825
Total General Fund	\$ 54,161,027	\$ 57,585,241	\$ 60,378,605
SPECIAL REVENUE FUNDS			
3001 Fill The Gap	\$ 4,500	\$ 4,000	\$ 4,000
3002 JCEF Fund	9,500	10,000	10,000
3003 Court Special Fund	27,500	30,000	30,000
3035 RICO Fund	420,437	140,000	429,844
3051 BYB Fund	400	-	-
3052 Towing/Impound Fund	110,000	91,000	115,550
3053 Appropriation Fund	20,000,000	-	6,000,000
3055 Rodeo Grounds	58,000	35,000	-
3056 DwnTwn Revital	19,534	19,534	19,534
3070 Economic Development	-	-	-
3075 Transient Lodging Tax	53,900	100,000	100,000
3090 Sundance Crossings	247,679	295,000	75,895
3100 Risk Management Retention Fund	137,000	120,000	120,000
3150 SLID Operations Fund	242,614	225,114	237,979
3573 Police Department Grants Fund	1,100,100	145,000	1,642,375
3574 Fire Dept Grants Fund	1,209,909	90,000	1,079,996
3575 Area Agency (AAA)	173,400	214,374	338,000
3576 Park Grants Fund	137,745	42,000	230,000
3800 Fireman's Fund	1,158	55,291	55,291
3810 Highway User Revenue Fund	4,239,431	3,990,800	4,345,915
4055 Stormwater Quality	216,000	-	-
5001 Cemetery Improvement Fund	84,698	102,255	109,455
5002 Sundance Water Recharge Fund	14,600	4,040	4,040
5005 Replacement Reserve Fund	10,015	44,477	-
5028 Technology Life Cycle	-	1,778	-
8352 Jackrabbit Swr O&M	550	550	550
Total Special Revenue Funds	\$ 28,518,670	\$ 5,760,213	\$ 14,948,424
DEBT SERVICE FUNDS			
7903 Jackrabbit Trail Sewer ID Debt Svc Fund	\$ 231,250	\$ 250,431	\$ 248,881
Total Debt Service Funds	\$ 231,250	\$ 250,431	\$ 248,881

CITY OF BUCKEYE
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
CAPITAL PROJECTS FUNDS			
3011 Library Impact Fees	\$ 224,040	\$ -	\$ -
3058 CIP-Parks and Library	121,000	50,806	205,250
3542 MAG/ADOT Projects Fund	502,959	47,260	167,400
3543 CDBG Projects Fund	438,000	342,000	792,375
4011 Airport Improvement Fund	302,000	-	2,280,000
5004 Traffic Signal Fund	-	15,601	100
6002 Impact Fees Police	506.00	-	-
6004 Impact Fees Streets	-	200	200
6005 Impact Fees Water	-	(23,280)	(23,280)
6010 Parks & Rec Imp Fees	400,070	397,766	397,766
6011 Library Impact Fees	224,040	212,422	212,422
6012 Streets Impact Fees	95,020	118,285	118,285
6013 Public Safety Imp Fees	1,000,150	842,304	842,304
6014 Water Impact Fees	27,981	310,259	310,259
6015 Wastewater Impact Fees	117,148	643,563	643,563
7904 Roosevelt Street Improvement District	-	-	13,000,000
Total Capital Projects Funds	\$ 3,452,914	\$ 2,957,186	\$ 18,946,644
ENTERPRISE FUNDS			
4000 Water Utility Enterprise	20,772,311	25,488,080	24,688,495
4001 Wastewater (Sewer) Utility Enterprise	6,826,517	9,300,230	9,593,230
4005 Environmental Services	4,985,065	5,359,000	5,785,999
4010 Aviation Enterprise	\$ 266,510	\$ 281,275	\$ 281,275
	\$ 32,850,403	\$ 40,428,585	\$ 40,348,999
Total Enterprise Funds	\$ 32,850,403	\$ 40,428,585	\$ 40,348,999
TOTAL ALL FUNDS	\$ 119,214,264	\$ 106,981,656	\$ 134,871,553

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
3070 Economic Development	\$	\$	\$	\$ 150,000
3100 Risk Management Retention				1,275,035
3542 MAG/ADOT Projects				50,000
3543 CDBG				356,137
3575 Area Agency (AAA)				293,430
4011 Airport Improvement				120,000
5001 Cemetery				113,597
5005 Replacement Reserve				1,421,400
5020 Roadway Construction				25,000
5026 Transit Programs				46,879
5027 Automation & Technology				435,000
5028 Technology Life Cycle				725,000
Total General Fund	\$	\$	\$	\$ 5,011,478
SPECIAL REVENUE FUNDS				
3070 Economic Development	\$	\$	\$ 150,000	\$
3100 Risk Management Retention			1,275,035	
3575 Area Agency (AAA)			293,430	
3810 HURF				733,000
5001 Cemetery			113,597	
5005 Replacement Reserve			1,421,400	
5006 Stormwater Quality			79,300	
5026 Transit Programs			46,879	
5027 Automation & Technology			435,000	
5028 Technology Life Cycle			725,000	
Total Special Revenue Funds	\$	\$	\$ 4,539,641	\$ 733,000
CAPITAL PROJECTS FUNDS				
3542 MAG/ADOT Projects	\$	\$	\$ 50,000	\$
3543 CDBG			356,137	
4011 Airport Improvement			120,000	
5020 Roadway Construction			758,000	
Total Capital Projects Funds	\$	\$	\$ 1,284,137	\$
ENTERPRISE FUNDS				
Environmental Services	\$	\$	\$	\$ 79,300
Total Enterprise Funds	\$	\$	\$	\$ 79,300
TOTAL ALL FUNDS	\$	\$	\$ 5,823,778	\$ 5,823,778

CITY OF BUCKEYE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
100 Council	\$ 682,537	\$ -	\$ 605,360	\$ 656,569
101 Manager	1,017,767	-	777,811	1,058,080
102 Clerk	629,217	-	559,994	629,049
110 Finance	4,623,559	(12,486)	4,144,347	4,534,780
112 Construction & Contracting	792,283	-	698,951	876,482
115 Human Resources	1,003,475	-	942,626	984,862
187 Economic Development	472,693	-	313,559	591,485
188 Marketing & Communication	390,648	-	236,203	513,716
189 Information Technology	3,224,500	-	2,686,671	4,307,867
120 Court	884,003	-	855,683	903,576
121 Police	16,573,990	-	15,279,567	17,976,019
140 Fire	12,643,886	-	12,006,576	13,623,898
170 Public Works Administration	1,128,672	-	1,108,696	2,062,796
171 Vehicle Maintenance	996,508	12,486	1,008,994	1,067,950
150 Community Services Admin.	869,637	-	755,003	957,143
151 Library	1,207,019	-	1,069,542	1,232,314
155 Parks	859,141	-	666,696	925,150
160 Recreation	1,389,854	-	1,250,417	1,602,660
180 Development Services	3,184,965	-	2,780,933	3,249,395
185 Engineering	1,731,971	-	1,719,116	2,569,786
190 Debt Service	942,474	-	942,474	1,031,300
199 General Fund CIP	-	-	-	6,113,480
199 Reserves/ Contingency	10,648,571	-	-	14,831,173
Total General Fund	\$ 65,897,370	\$ -	\$ 50,409,220	\$ 82,299,530
SPECIAL REVENUE FUNDS				
3001 Fill The Gap	\$ 39,254	\$ -	\$ -	\$ 46,755
3002 JCEF	57,828	-	-	74,553
3003 Court Special Fund	122,284	-	2,000	171,076
3035 RICO	420,527	-	355,516	257,500
3037 VALUE Kids	2,979	-	-	3,479
3051 BYB Fund	635	-	-	1,057
3052 Towing/Impound	267,157	-	129,620	208,718
3053 Appropriation Fund	19,999,999	(906,689)	-	6,000,000
3054 APS/SRP Mitigation	93,164	-	2,032	-
3055 Rodeo Grounds	94,635	55,604	150,239	-
3057 Heritage Park	78,110	-	1,834	-
3070 Economic Development	2,720,118	169,882	2,890,000	150,000
3075 Transient Lodging Tax	53,900	43,100	97,000	175,051
3090 Sundance Crossings	549,741	-	255,045	493,501
3100 Risk Mgt Retention	1,101,540	-	849,935	1,395,035
3150 SLID Opns	324,736	-	225,114	307,502
3573 Police Grants	1,100,100	-	147,404	1,699,584
3574 Fire Grants	1,209,909	-	71,000	1,209,000
3575 Area Agency (AAA)	658,570	-	627,150	631,430
3576 Park Grants	245,056	-	34,658	242,815
3800 Volunteer Firemen's	286,030	-	44,978	333,737
3810 HURF	5,152,430	-	3,493,646	5,155,141
5001 Cemetery	235,533	-	133,831	385,838
5002 Sundance Wtr Rechg	628,318	-	-	619,082
5005 Replacement Reserve	1,409,976	-	1,112,694	1,421,400
5006 Stormwater Quality	216,000	-	-	79,300
5026 Transit Programs	58,387	12,224	70,611	46,879

CITY OF BUCKEYE
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
5027 Automation & Technology	560,000	31,000	591,000	435,000
5028 Technology Life Cycle	649,653	-	600,000	725,000
8352 Jackrabbit Swr O&M	550	950	1,500	550
Total Special Revenue Funds	\$ 38,337,119	\$ (593,929)	\$ 11,886,807	\$ 22,268,983
DEBT SERVICE FUNDS				
7903 Jackrabbit Swr Debt	\$ 321,344	\$ -	\$ 236,250	\$ 268,823
Total Debt Service Funds	\$ 321,344	\$ -	\$ 236,250	\$ 268,823
CAPITAL PROJECTS FUNDS				
3058 CIP Pks & Library	421,000	14,854	435,854	205,250
3200 Non-Constr Improv Projects	552,533	-	226,635	-
3542 MAG/ADOT Proj	538,400	-	47,261	217,400
3543 CDBG	538,000	-	-	1,490,512
4002 W&S Revenue Bonds	4,873	-	-	4,999
4011 Airport Improv	302,000	-	-	2,410,092
5003 Future Road Improvement	2,130,384	-	-	2,130,384
5004 Traffic Signal Fund	1,896,744	-	22,585	1,954,824
5020 Roadway Const	2,110,639	-	2,018,242	758,000
5021 CIP Gen	-	-	-	-
5022 CIP Facilities	-	420,074	420,074	-
5024 CIP Road Proj	134,984	-	-	50,386
5025 CIP Fire	2,431,992	-	1,019,438	360,935
6000 Impact Fees Parks & Rec	1,779,826	-	11,305	2,239,349
6001 Impact Fees Library	167,291	-	-	198,223
6002 Impact Fees Police	507	-	-	507
6003 Gen Govt Impact Fees	428,179	-	80,787	185,765
6004 Impact Fees Streets	3,546,173	-	28,000	3,518,348
6005 Impact Fees Water	5,075,589	-	233,783	822,074
6006 Impact Fees Waste Water	4,061,644	-	233,783	3,711,644
6007 Impact Fees Fire	2,143,202	-	80,000	1,569,044
6010 Parks & Rec Imp Fees	1,092,390	-	18,192	1,824,405
6011 Library Impact Fees	624,948	-	7,758	1,002,572
6012 Streets Impact Fees	273,329	-	24,162	456,311
6013 Public Safety Imp Fees	2,917,183	-	14,480	2,790,810
6014 Water Impact Fees	86,472	68,835	155,307	602,596
6015 Wastewater Impact Fees	396,153	-	312,838	1,350,081
7904 Roosevelt Street Imp Dist	-	90,166	90,166	13,018,681
Total Capital Projects Funds	\$ 33,654,435	\$ 593,929	\$ 5,480,650	\$ 42,873,192
ENTERPRISE FUNDS				
4000 Water	\$ 38,952,806	\$ -	\$ 16,802,652	\$ 51,499,766
4001 Sewer	11,837,765	-	7,037,297	15,184,613
4005 Environmental Services	5,478,556	-	4,749,857	6,750,766
4010 Airport Operations	374,262	-	288,824	331,588
Total Enterprise Funds	\$ 56,643,389	\$ -	\$ 28,878,630	\$ 73,766,733
TOTAL ALL FUNDS	\$ 194,853,657	\$ -	\$ 96,891,557	\$ 221,477,261

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	370	\$ 30,081,812	\$ 5,294,423	\$ 5,091,640	\$ 2,445,143	\$ 42,913,018
SPECIAL REVENUE FUNDS	34	\$ 1,706,430	\$ 195,532	\$ 401,414	\$ 207,712	\$ 2,511,088
ENTERPRISE FUNDS	88	\$ 5,091,355	\$ 619,124	\$ 1,255,983	\$ 524,030	\$ 7,490,492
TOTAL ALL FUNDS	492	\$ 36,879,597	\$ 6,109,079	\$ 6,749,037	\$ 3,176,885	\$ 52,914,598

