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# City Of Buckeye

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FY 16-17 Adopted Budget



June 21, 2016

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**Mayor and City Council**

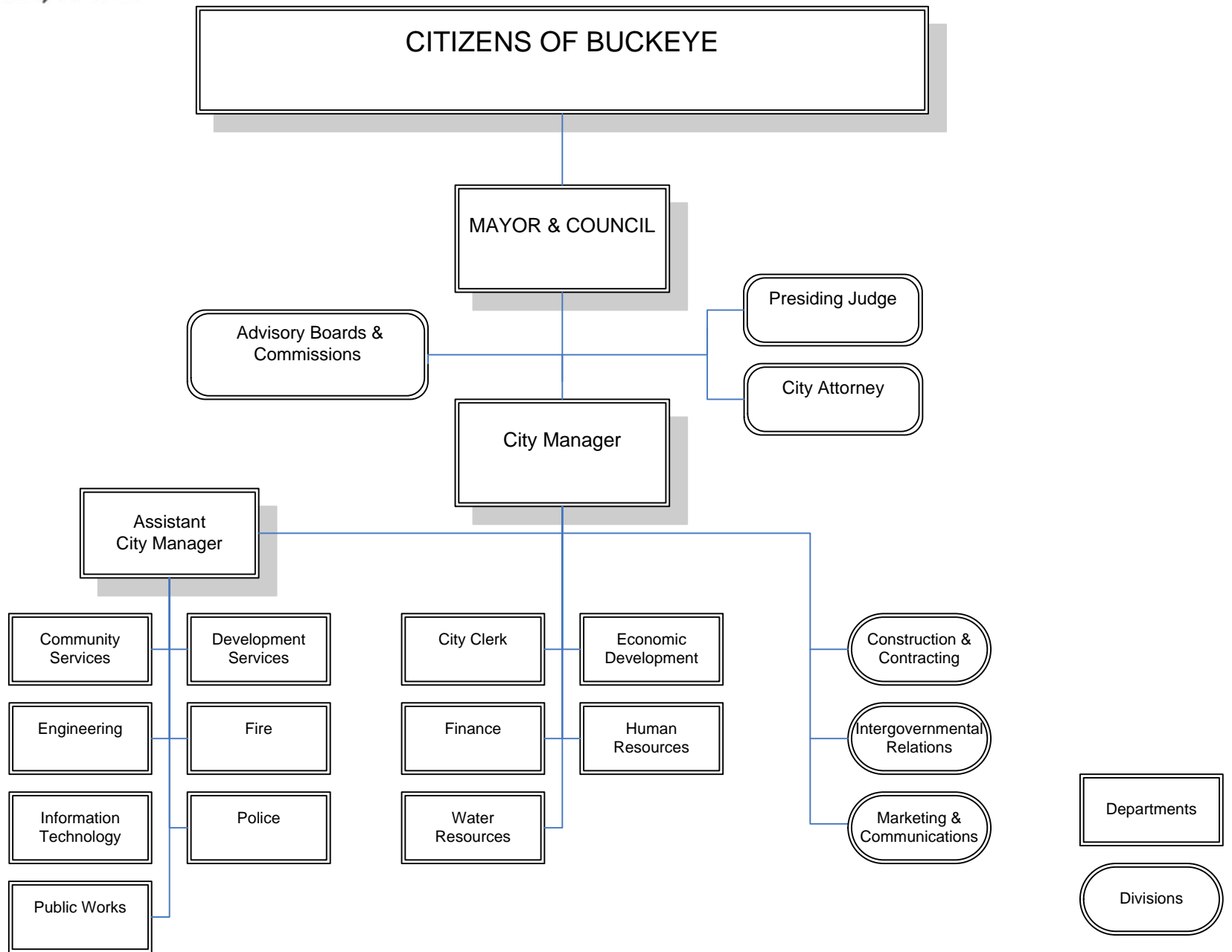
Mayor Jackie A. Meck  
Vice-Mayor Michelle Hess  
Councilmember Brian McAchran  
Councilmember Craig Heustis  
Councilmember Eric Orsborn  
Councilmember Robert Garza  
Councilmember District 4 Vacant

**Senior Management**

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



City of Buckeye Organizational Chart  
June, 2014



## MODIFIED FY 2016-2017 GOALS & OBJECTIVES

The Annual Goals and Objectives of the City of Buckeye are consolidated into a single document to ensure that the use of resources is maximized, duplicative efforts and programming are minimized, and efforts to coordinate attainment of the City's goals can be viewed from an enterprise perspective.

### Intended Outcome

- A Safe and Healthy Community: Residents and visitors are safe and healthy, feel safe and secure, and share responsibility for maintaining the safety and promoting the welfare of the community.
- A Flourishing Cultural, Social, and Civic Life: Residents are fully and effectively engaged in the life of the community to promote a sense of place and to enhance our community pride, our shared values, and our common resources. All people have the opportunity to participate in the life of the community and in the local economy.

### **GOAL 1: Fiscal Wellness and Financial Flexibility and Accountability**

**City government is in a solid financial condition at all times and in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress. City government is in compliance with recognized professional standards for financial reporting and budgeting.**

### **GOAL 2: Enhanced Economic Well-Being and Vitality**

**A vital, diverse, prosperous, and sustainable economy which provides local businesses and residents with opportunities for success. New development which provides long-term, high-wage jobs with above average benefits and generates sustainable revenues for the provision of public services. Attract and retain the best human capital to deliver great, reliable customer services to the community.**

### **GOAL 3: A Well-Planned Urban Community**

**New development which is guided by best growth management practices to preserve Buckeye's unique heritage and to protect our natural environment while enhancing economic well-being and creating a variety of livable, sustainable neighborhoods.**

**GOAL 4: Adequate, Well-Maintained and Well-Planned Public Infrastructure**

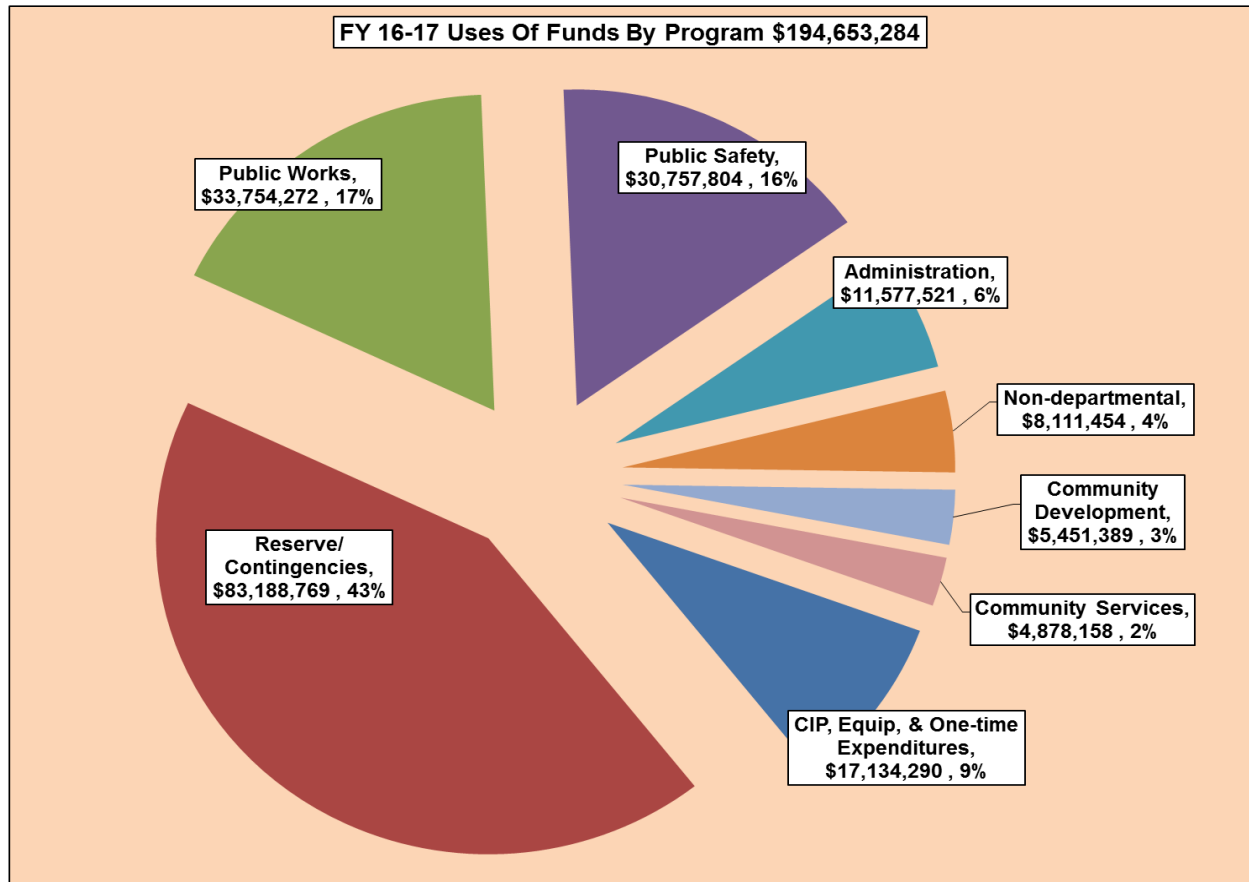
All existing neighborhoods and other areas are adequately and efficiently served with well-maintained infrastructure. Infrastructure for new development is efficiently and effectively integrated into existing infrastructure and new infrastructure costs are funded with revenues generated by the new development.

**GOAL 5: Responsive and Accountable Government and Effective Public Services**

Government institutions are ethical, enjoy the trust of the community, and are responsible and accountable to the public. Residents and community stakeholders are effectively engaged in municipal government decision-making that is fully transparent. Every element of municipal government contributes effectively to meeting public needs. Government processes are transformed to reflect the innovation and efficiency of business sector best practices, including a customer-oriented approach to regulation which seeks not merely to prohibit activity through enforcement but rather to facilitate compliance through cooperation.

## Budget Summary

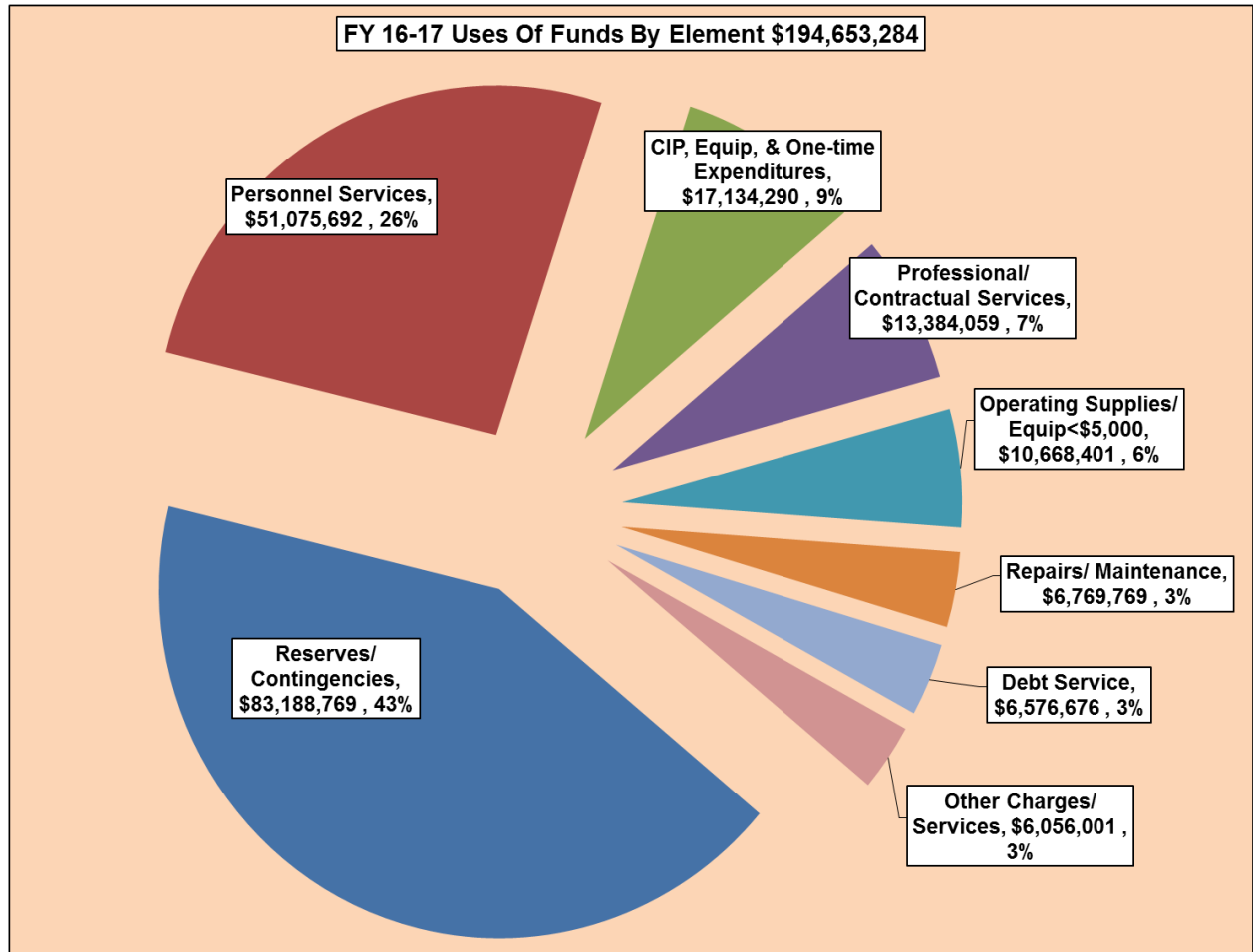
The budget for FY 16-17 is \$194,853,657 including transfers. Of this total, Administration is supported by \$11,577,521 or 6%. Community Services is supported by \$4,878,158 or 3%. Public Safety is supported by \$30,757,804 or 16%. The Reserves/Contingencies represent 43% or \$83,188,769. Community Development is supported by \$5,451,389 or 3%. Public Works are supported by \$33,754,272 or 17%. The Non-departmental is supported by \$8,111,454 or 4%, and the CIP/Capital is supported by \$17,134,290 or 8%.



Administration	\$11,577,521	5.94%
Public Safety	\$30,757,804	15.79%
Community Services	\$4,878,158	2.50%
Public Works	\$33,754,272	17.32%
Community Development	\$5,451,389	2.80%
Non-departmental	\$8,111,454	4.16%
Reserve/ Contingencies	\$83,188,769	42.69%
CIP, Equip, & One-time Expend	\$17,134,290	8.79%
<b>Program Expenditures</b>	<b>\$194,853,657</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 16-17**

The total budget measured by its element expenditures are: personnel services \$51,075,692 or 26%, professional/contractual services \$13,384,059 or 7%, repairs/maintenance \$6,769,769 or 3%, reserves \$83,188,769 or 43%, debt service \$6,576,676 or 3%, CIP/Capital \$17,134,290 or 9%, operating supplies/equip \$10,668,401 or 5%, other charges/services \$6,056,001 or 3%.

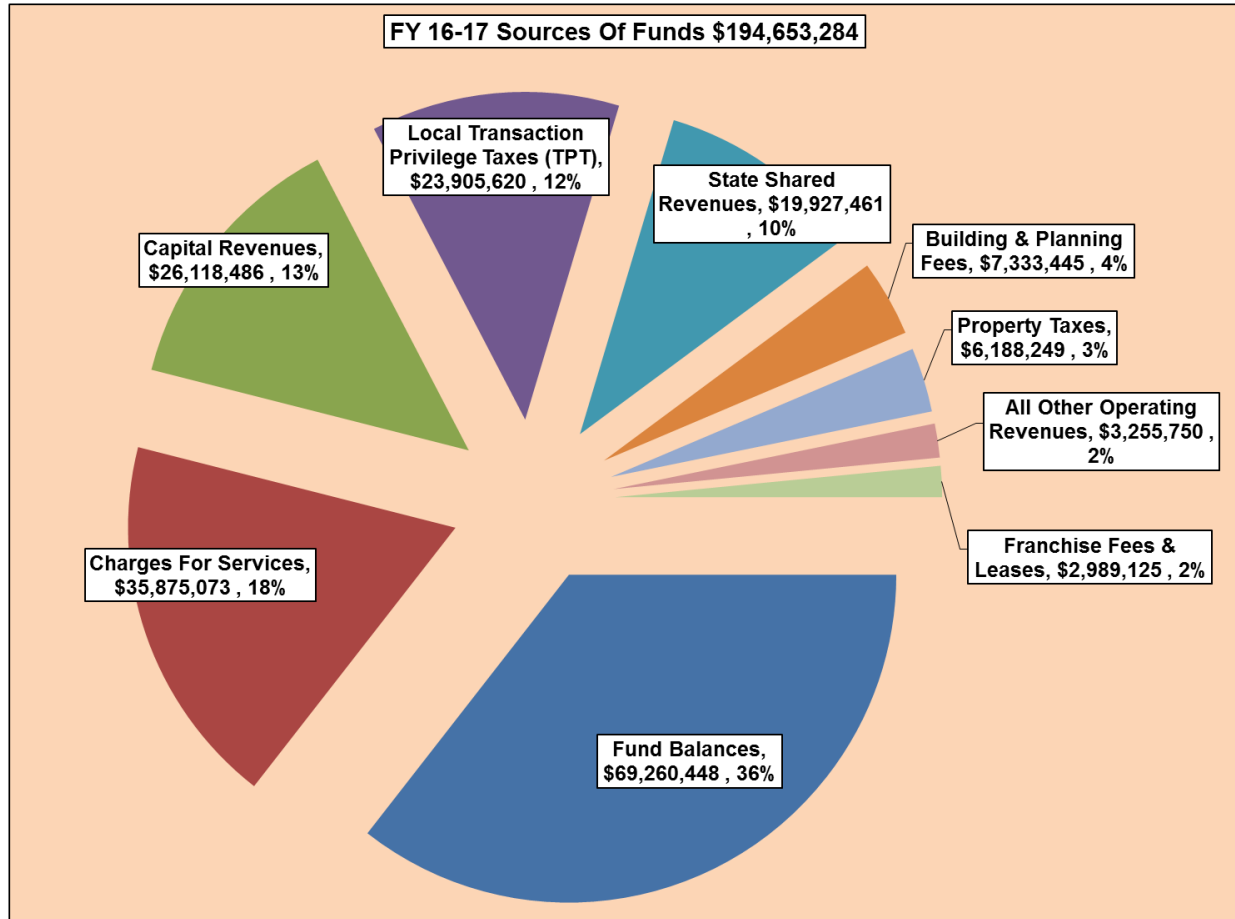


Reserves/ Contingencies	\$83,188,769	42.69%
Personnel Services	\$51,075,692	26.21%
CIP, Equip, & One-time Expenditures	\$17,134,290	8.79%
Professional/ Contractual Services	\$13,384,059	6.87%
Operating Supplies/ Equip <\$5,000	\$10,668,401	5.48%
Repairs/ Maintenance	\$6,769,769	3.47%
Debt Service	\$6,576,676	3.38%
Other Charges/ Services	\$6,056,001	3.11%
<b>Total Uses of Funds by Element</b>	<b>\$194,853,657</b>	<b>100.00%</b>



**CITY OF BUCKEYE BUDGET FOR FY 16-17**

The funding sources for the FY 16-17 budget are \$194,853,657. Of this total, \$69,260,448 or 36% are estimated beginning fund balances. Total revenues are projected to be \$125,593,209 or 64% of the total sources.



Fund Balances	\$69,260,448	35.54%
Charges For Services	\$35,875,073	18.41%
Capital Revenues	\$26,118,486	13.40%
Local TPT	\$23,905,620	12.27%
State Shared Revenues	\$19,927,461	10.23%
Building & Planning Fees	\$7,333,445	3.76%
Property Taxes	\$6,188,249	3.18%
All Other Operating Revenues	\$3,255,750	1.67%
Franchise Fees & Leases	\$2,989,125	1.53%
<b>Total Sources Of Funds</b>	<b>\$194,853,657</b>	<b>100.00%</b>

**CITY OF BUCKEYE BUDGET FOR FY 16-17**

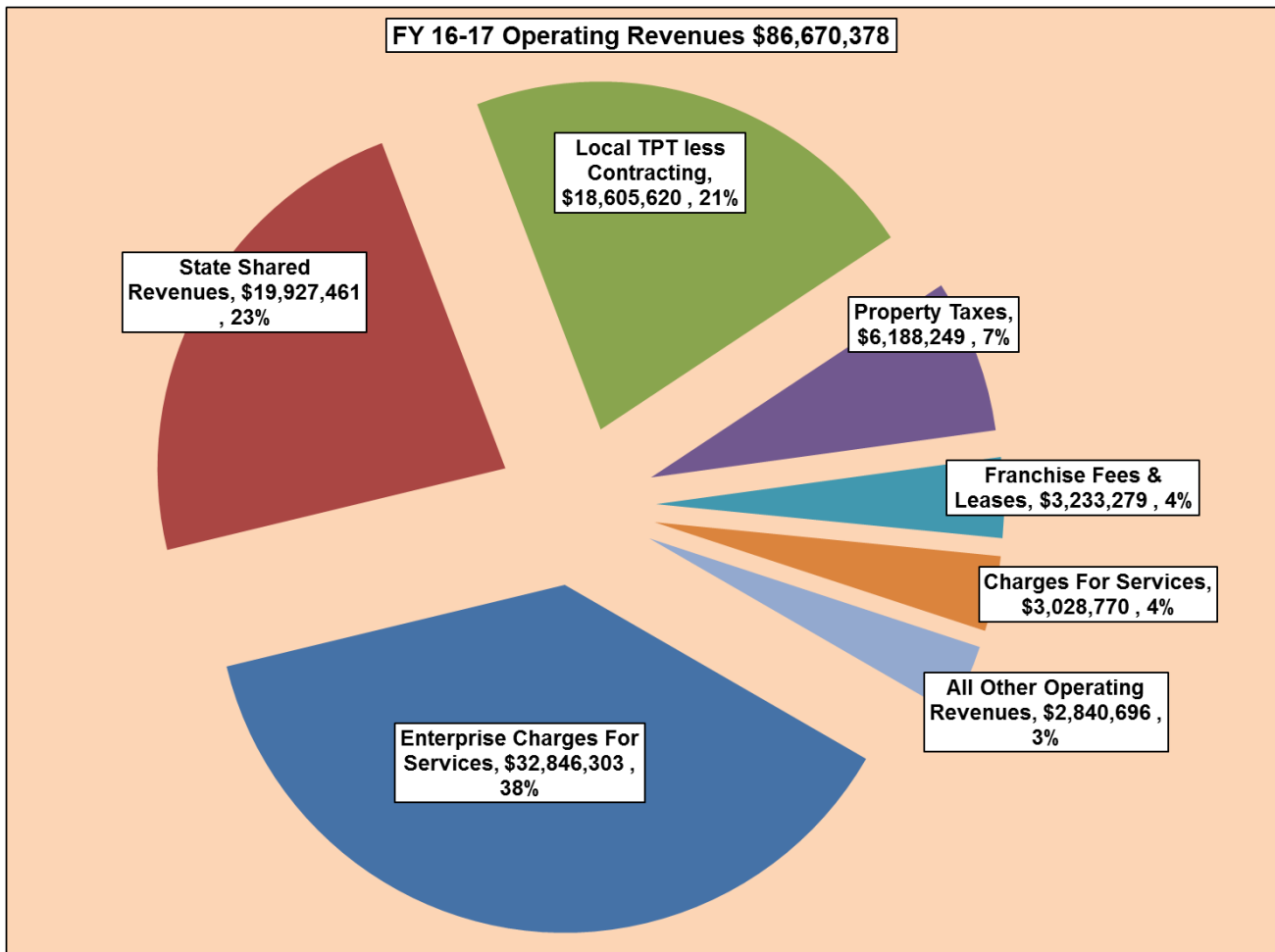
The City's FY 16-17 budget separated into its operating and capital components is shown in the table below. FY 15-16 included \$63M for acquisition of the Global water Company.

	<b>Budget</b>	<b>Budget</b>	<b>Dollar</b>	<b>Percent</b>
<b>Sources and Uses Summary</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>Change</b>	<b>Change</b>
<b>Operating Revenues</b>	<b>76,670,419</b>	<b>86,670,378</b>	<b>9,999,959</b>	<b>13.04%</b>
Personnel Services	45,197,625	51,075,692	5,878,067	13.01%
Professional/ Contractual Services	10,680,843	13,384,059	2,703,216	25.31%
Repairs/ Maintenance	4,912,269	6,769,769	1,857,500	37.81%
Operating Supplies/ Equip<\$5,000	9,053,883	10,668,401	1,614,518	17.83%
Professional Development	579,120	584,270	5,150	0.89%
Debt Service	7,041,447	6,576,676	(464,771)	-6.60%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	4,375,125	5,256,531	881,406	20.15%
<b>Operating Expenditures</b>	<b>82,055,512</b>	<b>94,530,598</b>	<b>12,475,086</b>	<b>15.20%</b>
<b>Net From Operations</b>	<b>(5,385,093)</b>	<b>(7,860,220)</b>	<b>(2,475,127)</b>	<b>45.96%</b>
Beginning Fund Balance	71,715,763	69,260,448	(2,455,315)	-3.42%
Local TPT - Construction	4,873,000	5,300,000	427,000	8.76%
Building Permit Fees	4,302,093	7,016,009	2,713,916	63.08%
Public Safety Support Festival	-	-	-	-
All Other Capital Revenues	100,435,774	26,118,486	(74,317,288)	-73.99%
<b>Capital Sources</b>	<b>181,326,630</b>	<b>107,694,943</b>	<b>(73,631,687)</b>	<b>-40.61%</b>
CIP, Equip, & One-time Expend	100,234,503	17,134,290	(83,100,213)	-82.91%
Reserves/Contingencies	75,707,034	83,188,769	7,481,735	9.88%
<b>Capital Expenditures</b>	<b>175,941,537</b>	<b>100,323,059</b>	<b>(75,618,478)</b>	<b>-42.98%</b>
<b>Net From Capital</b>	<b>5,385,093</b>	<b>7,371,884</b>	<b>1,986,791</b>	<b>36.89%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0</b>		
Total Revenues	186,281,286	125,104,873	(61,176,413)	-32.84%
Total Expenditures	257,997,049	194,853,657	(63,143,392)	-24.47%

**CITY OF BUCKEYE BUDGET FOR FY 16-17**

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

Enterprise Charges For Services	\$32,846,303	37.90%
State Shared Revenues	\$19,927,461	22.99%
Local TPT less Contracting	\$18,605,620	21.47%
Property Taxes	\$6,188,249	7.14%
Franchise Fees & Leases	\$3,233,279	3.73%
Charges For Services	\$3,028,770	3.49%
All Other Operating Revenues	\$2,840,696	3.28%
<b>Operating Revenues</b>	<b>\$86,670,378</b>	<b>100.00%</b>



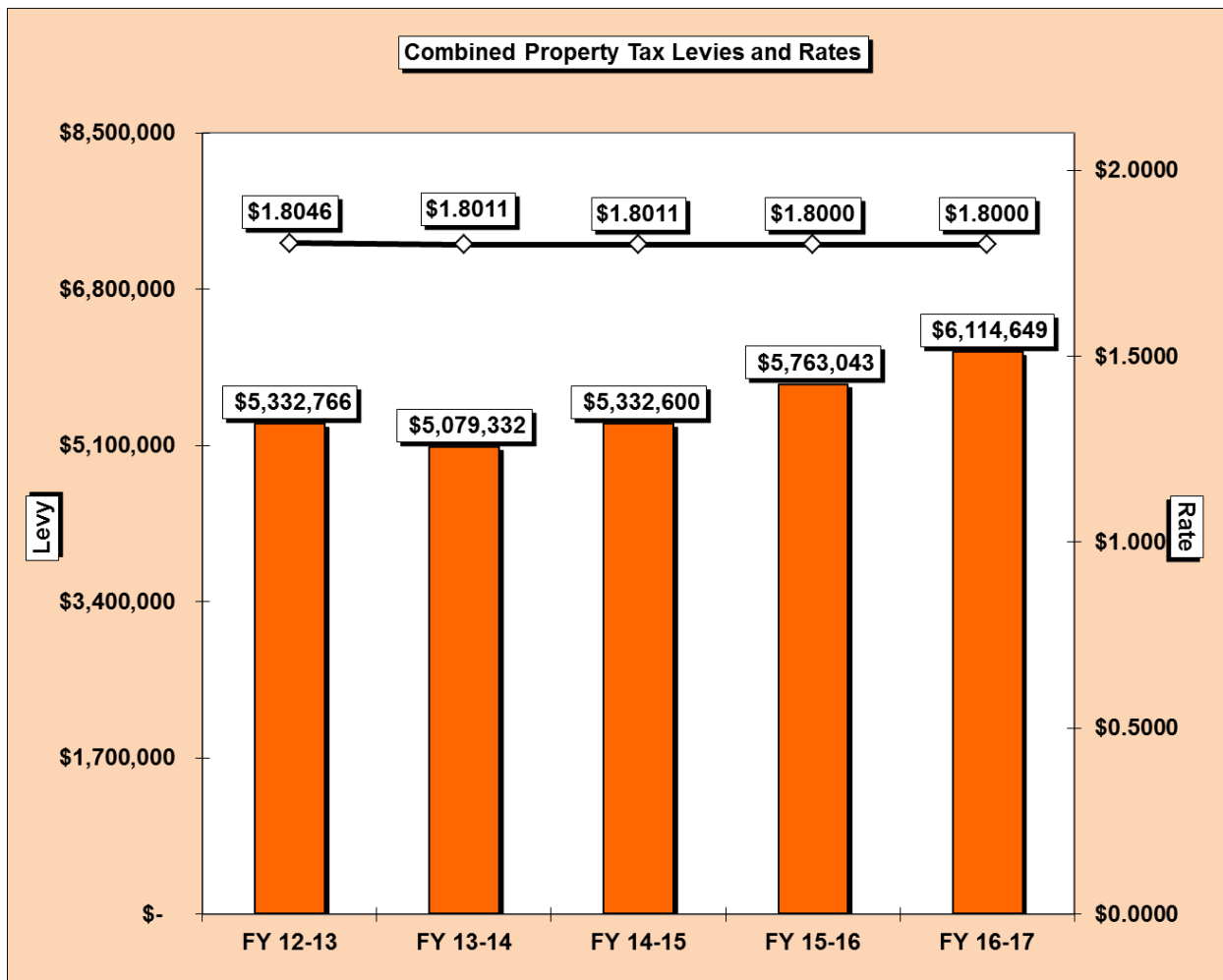
## CITY OF BUCKEYE BUDGET FOR FY 16-17

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 two components, the primary levy and the secondary levy. The primary levy may be used for any legal expenditure of the City and for Buckeye the primary levy of \$6,188,249 is dedicated for public safety expenditures. The City does not have a secondary property tax levy. The rate is assessed per \$100 of taxable assessed value.

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

Year	Levy	Rate/\$100
FY 12-13	\$5,332,766	\$1.8046
FY 13-14	\$5,079,332	\$1.8011
FY 14-15	\$5,332,600	\$1.8011
FY 15-16	\$5,763,043	\$1.8000
FY 16-17	\$6,114,649	\$1.8000



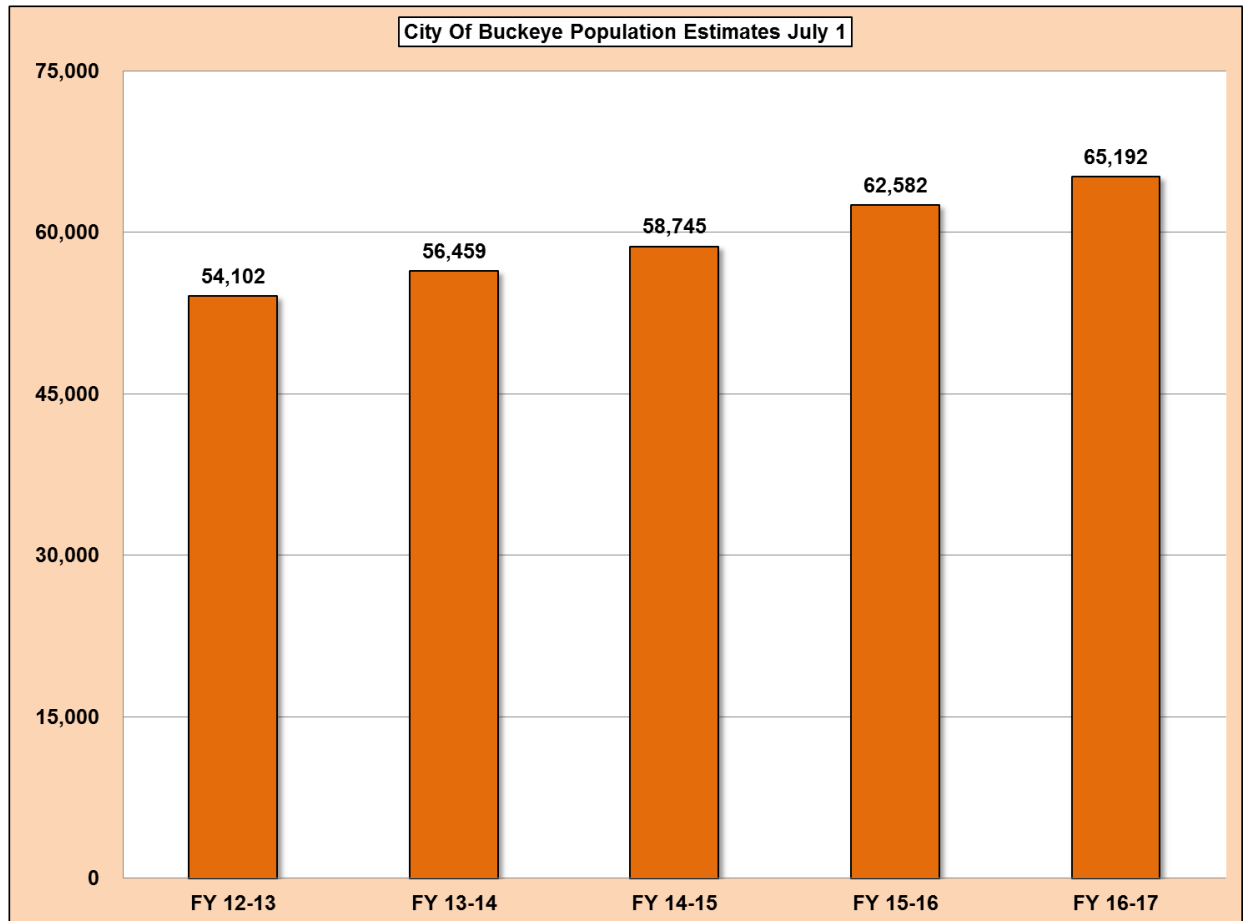
## CITY OF BUCKEYE BUDGET FOR FY 16-17

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Changes in population can have a direct effect on City revenues because many taxes are distributed on a per capita basis, many intergovernmental revenues are distributed according to population, and because population levels appear indirectly related to such issues as employment, income, and property value.

A gradual increasing population trend is considered favorable. The population growth in Buckeye has averaged 3% to 6% annually during the five year study period. Buckeye's portion of State Shared revenues is increasing \$3.8M over last year due to Buckeye's Special Census count, and the improving State economy. The population growth has increased 20% since FY 12-13.

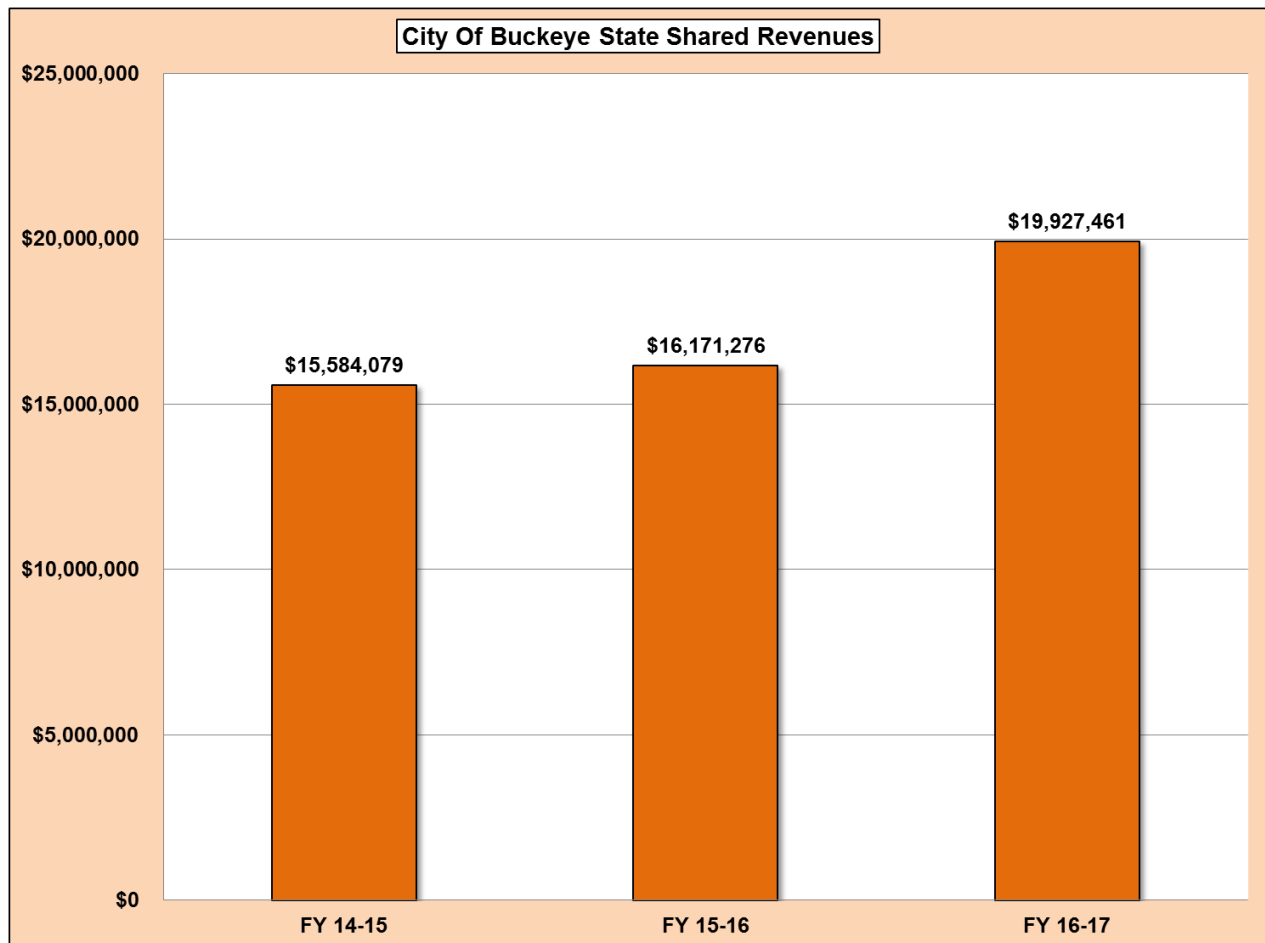
The population estimates shown below are as of July 1, each fiscal year.



## CITY OF BUCKEYE BUDGET FOR FY 16-17

The State of Arizona shares a portion of its sales, income, motor vehicle, and gasoline taxes, and lottery proceeds with cities, based on a formula set by state law. The Arizona State Department of Revenue (ADOR) provides estimates for these revenues. The formula for State Shared Revenues (SSR) is based on population figures. The City's share of revenues increased \$3.7 million dollars annually in FY 16-17 as a direct result of the City's population growth from 51,019 in 2010 to 62,582 in 2015 as indicated by the 2015 Special Census. The City's SSR are shown in the table below. The City receives the SSR estimates from the State.

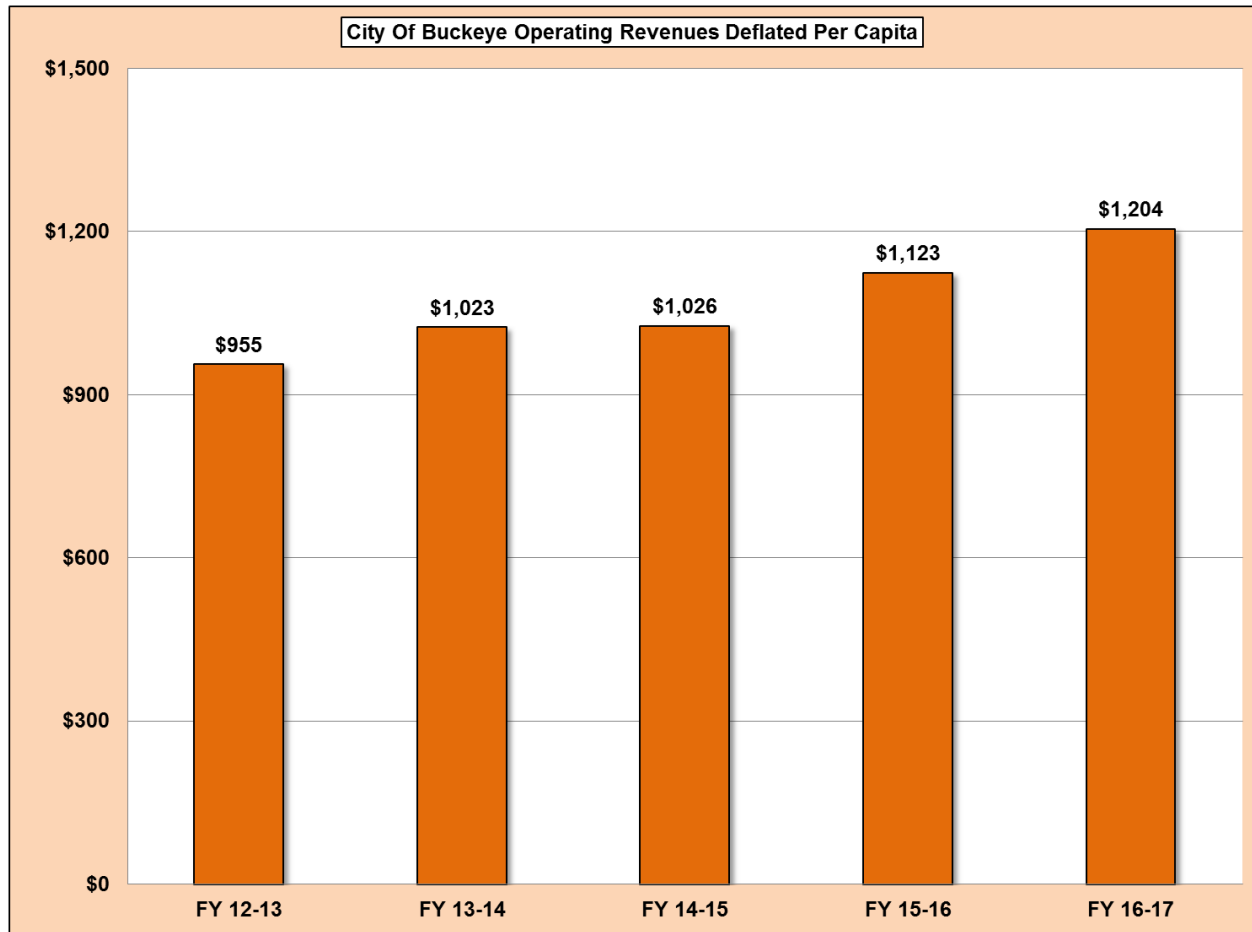
<b>State Shared Revenues</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
State Shared Sales Tax	\$4,597,073	\$4,860,342	\$5,895,203
Urban Revenue Sharing	\$6,158,493	\$6,125,464	\$7,662,484
Auto Lieu Tax	\$1,798,930	\$2,010,783	\$2,433,493
State Motor Vehicle Fuel Tax	\$3,029,583	\$3,174,687	\$3,936,281
<b>Total State Shared Revenues</b>	<b>\$15,584,079</b>	<b>\$16,171,276</b>	<b>\$19,927,461</b>



## CITY OF BUCKEYE BUDGET FOR FY 16-17

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.

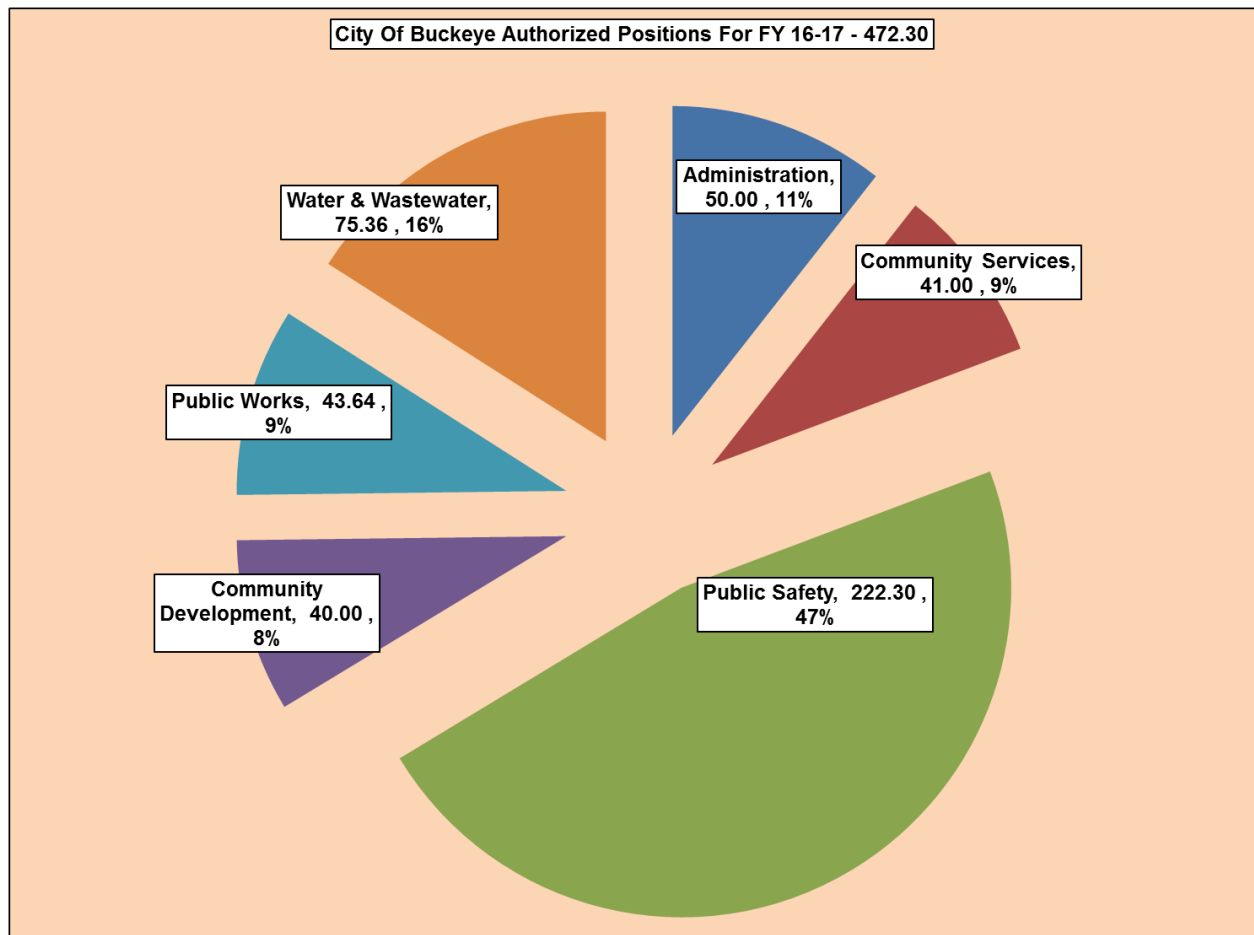
The net constant dollar revenue per capita (revenue/deflated/capita) has increased 26% since FY 12-13. Population has increased 20% during the same period of time. Operating revenues per capita are expected to increase to \$1,204 per capita in FY 16-17, a 7% increase over prior year FY 15-16.



**CITY OF BUCKEYE BUDGET FOR FY 16-17**

Current staffing levels are increasing from 454.30 positions in FY 15-16 to 472.30 positions in FY 16-17; an increase of 18 new positions – Court 1.5, Development Services 2, Fleet 1, Information Technology 2, Police 3.5, Streets 2, Water 5, Wastewater 1.

<b>Program</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Administration	44.00	48.00	50.00
Community Services	41.00	41.00	41.00
Public Safety	215.30	217.30	222.30
Community Development	39.00	38.00	40.00
Public Works	38.31	40.64	43.64
Water & Wastewater	59.69	69.36	75.36
<b>Total Authorized Positions</b>	<b>437.30</b>	<b>454.30</b>	<b>472.30</b>

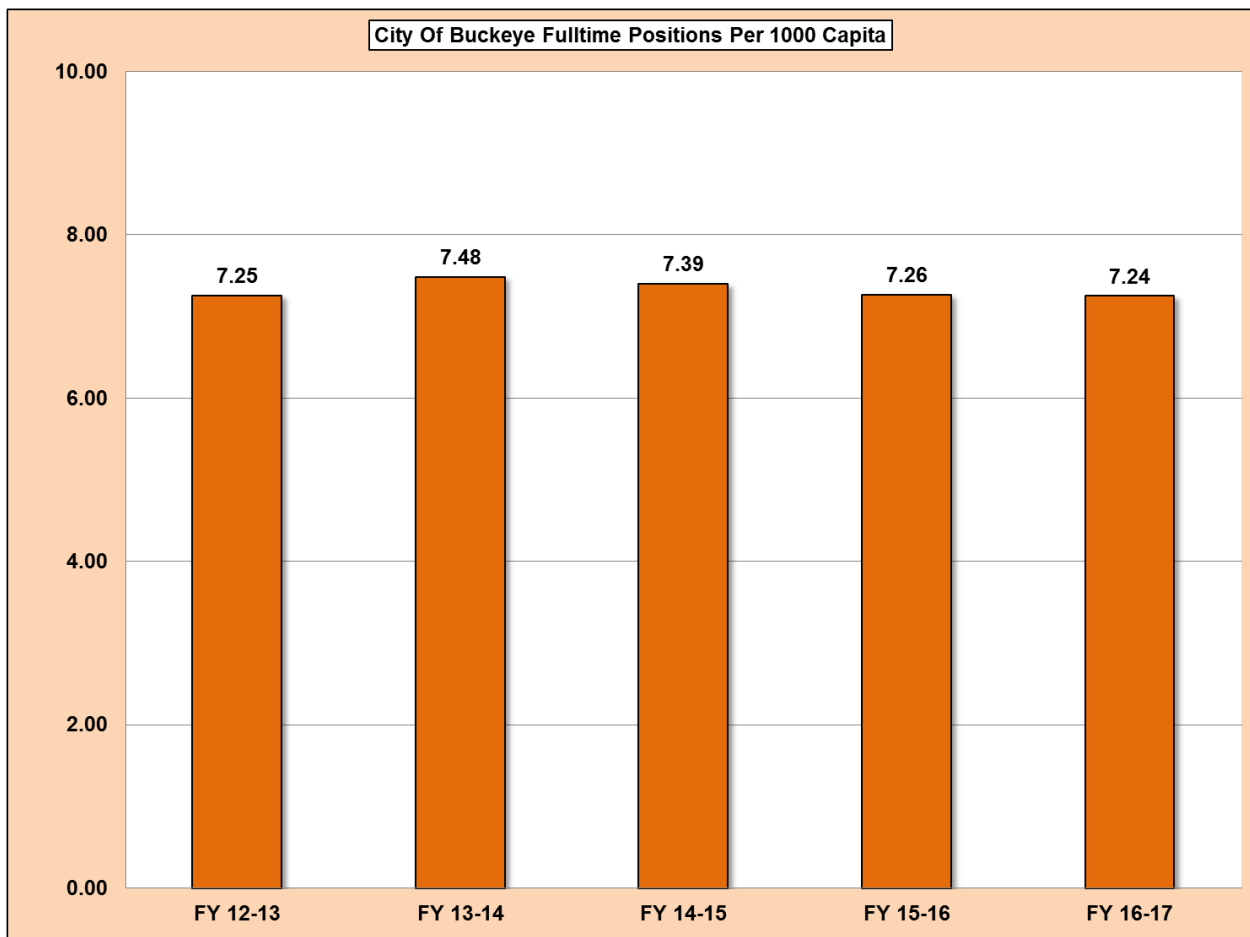




## CITY OF BUCKEYE BUDGET FOR FY 16-17

Personnel costs are a major portion of the City's operating budget. Plotting changes in the number of employees to population is a way to measure changes in expenditures. An increase in employees to population may indicate that expenditures are rising faster than revenues, and that the City is becoming more labor intensive, or that productivity is declining. A decrease in employees to population may indicate that productivity is increasing, and/or that municipal service levels maybe declining.

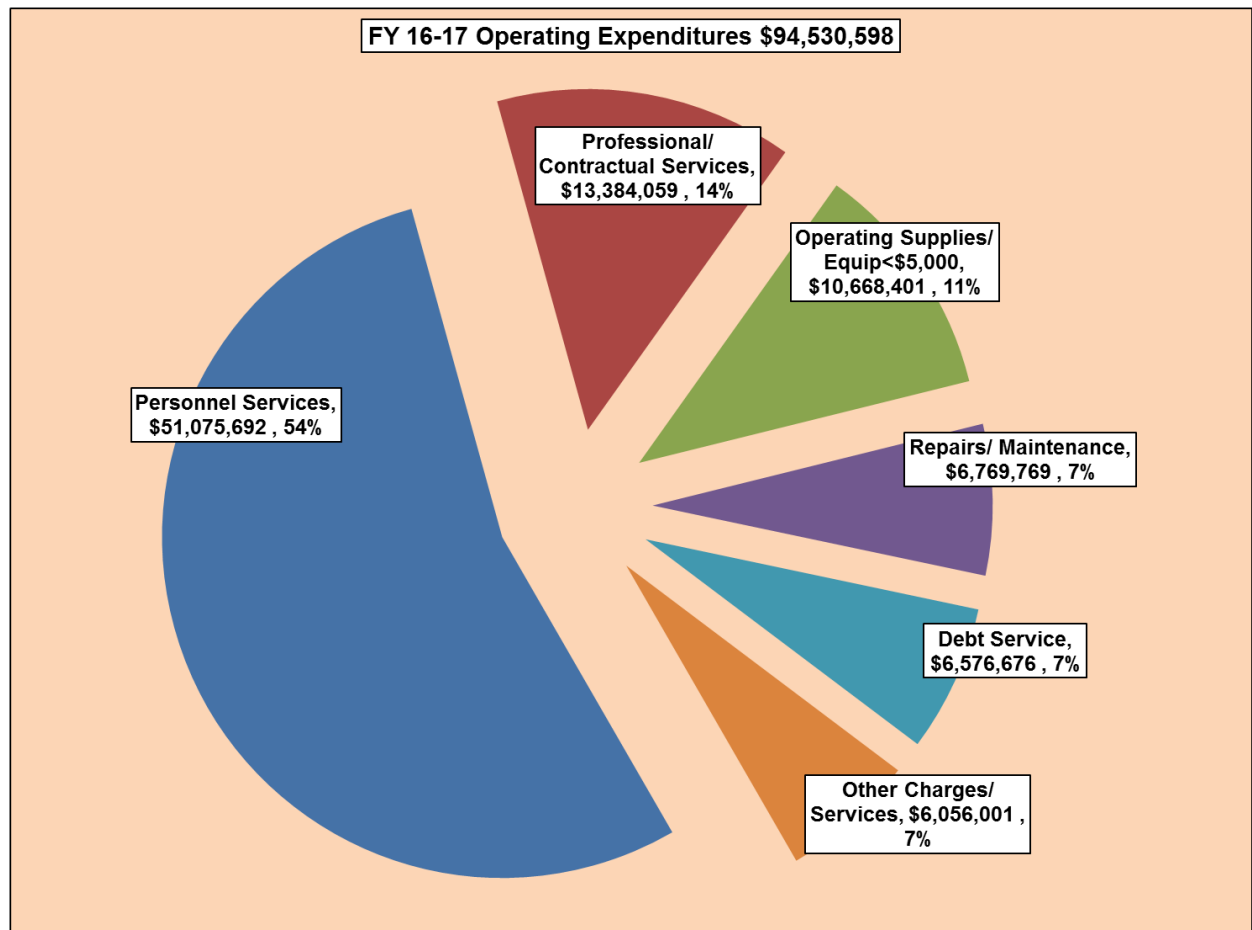
The position ratio per 1,000 citizens is 7.24, and is slightly decreasing over the prior year FY 15-16. Since FY 12-13, population has increased 20% (from 54,102 to 65,192) and positions have increased 20% (from 392.30 to 472.30). Positions per 1000 capita are shown in the chart below.



**CITY OF BUCKEYE BUDGET FOR FY 16-17**

The City’s operating expenditures are in the table below totaling \$94,530,598 for FY 16-17. Personnel services are the largest component of the City’s operating expenditures totaling \$51.1 million dollars, or 54% of total operating expenditures.

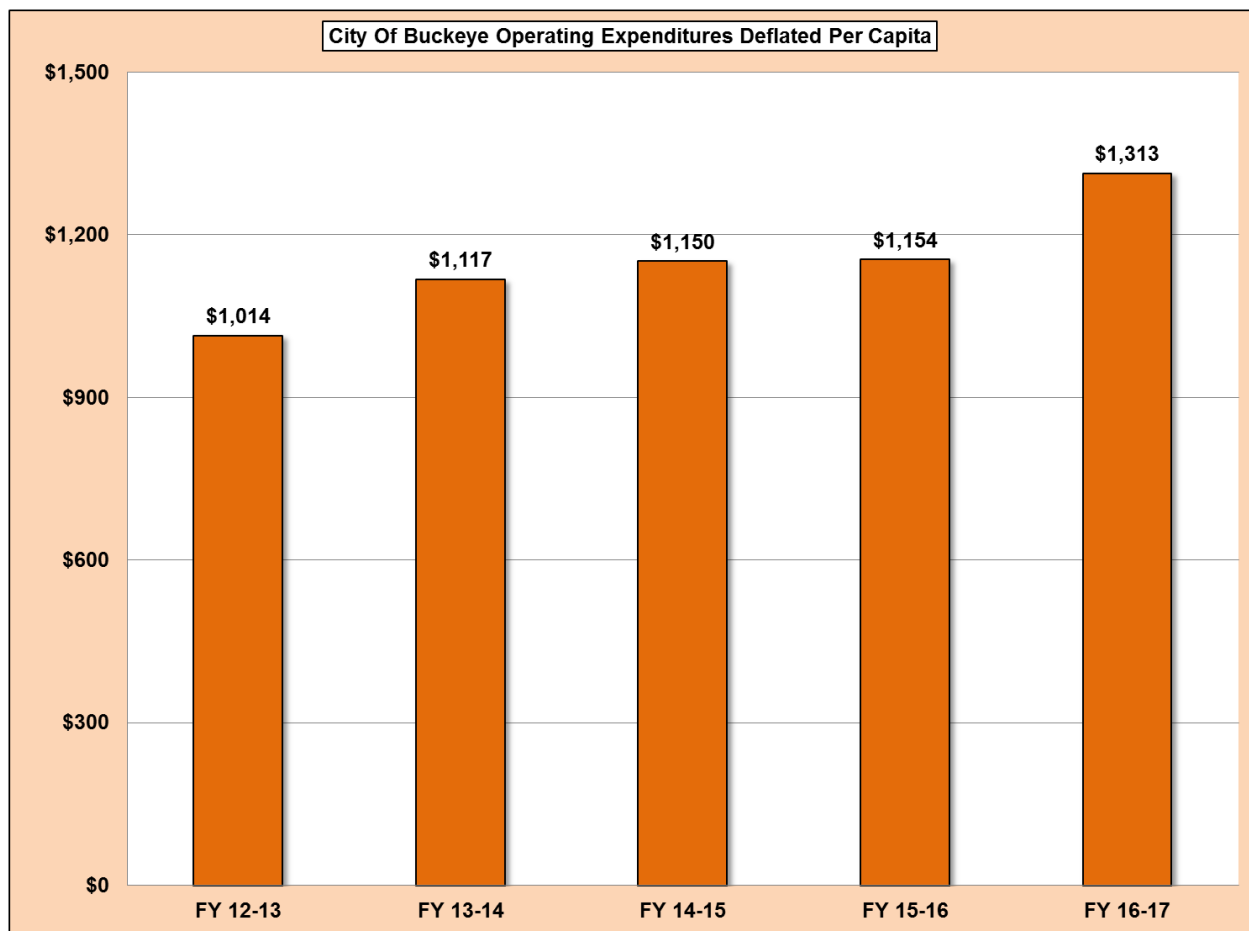
	<b>Revised FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operating Expenditures</b>				
Personnel Services	\$42,306,583	\$51,075,692	\$8,769,109	20.73%
Professional/ Contractual Services	\$10,280,843	\$13,384,059	\$3,103,216	30.18%
Operating Supplies/ Equip<\$5,000	\$9,101,591	\$10,668,401	\$1,566,810	17.21%
Repairs/ Maintenance	\$4,927,500	\$6,769,769	\$1,842,269	37.39%
Debt Service	\$7,041,447	\$6,576,676	(\$464,771)	-6.60%
Other Charges/ Services	\$5,110,041	\$6,056,001	\$945,960	18.51%
<b>Total Operating Expenditures</b>	<b>\$78,768,005</b>	<b>\$94,530,598</b>	<b>\$15,762,593</b>	<b>20.01%</b>



## CITY OF BUCKEYE BUDGET FOR FY 16-17

Per capita operating expenditures reflect changes in operating expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing services is outstripping the City's ability to pay, especially if spending is increasing faster than the City's property, sales or other relevant tax base. If the increase in spending is greater than would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity.

Expenditures per capita have increased 29% over the five year measurement period, and are expected to increase 14% in FY 16-17 over the prior year. Operating expenditures per capita are estimated to be \$1,313 in FY 16-17.



## CITY OF BUCKEYE BUDGET FOR FY 16-17

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The total CIP/Equipment/One-time Expenditure Program for FY 16-17 is \$17,134,290.

<b>Department/Fund</b>	<b>FY 16-17</b>
Community Services Programs Total	1,219,235
Construction & Contracting Total	35,000
Development Services Total	627,627
Economic Development Total	2,020,000
Engineering Total	27,000
Finance Total	500,000
Fire Total	1,775,615
Fire Grants Total	1,209,909
Information Technology Total	1,395,653
Development Services Total	552,533
Police Grants Total	905,060
Public Works Total	1,931,400
Roadway Construction Total	2,220,623
Rodeo Grounds Total	94,635
Wastewater Total	2,595,000
Water Total	25,000
<b>Total CIP, Equip, &amp; One-time Expenditures</b>	<b>17,134,290</b>

The City's capital improvement program has an effect on the operating budget. All newly completed projects must be maintained and if bonds were sold to finance the construction, then annual debt service payments are required. In addition to operating, maintenance and debt service, the capital improvement program includes pay-as-you-go projects and grant matches that come directly from the operating budget.

## Budget Overview

Sources of Funds	Budget FY 16-17	Percent Of Total
Fund Balances	\$69,260,448	35.54%
Charges For Services	\$35,875,073	18.41%
Capital Revenues	\$26,118,486	13.40%
Local Transaction Privilege Taxes (TPT)	\$23,905,620	12.27%
State Shared Revenues	\$19,927,461	10.23%
Building & Planning Fees	\$7,333,445	3.76%
Property Taxes	\$6,188,249	3.18%
All Other Operating Revenues	\$3,255,750	1.67%
Franchise Fees & Leases	\$2,989,125	1.53%
<b>Total Sources Of Funds</b>	<b>\$194,853,657</b>	<b>100.00%</b>

## Uses of Funds

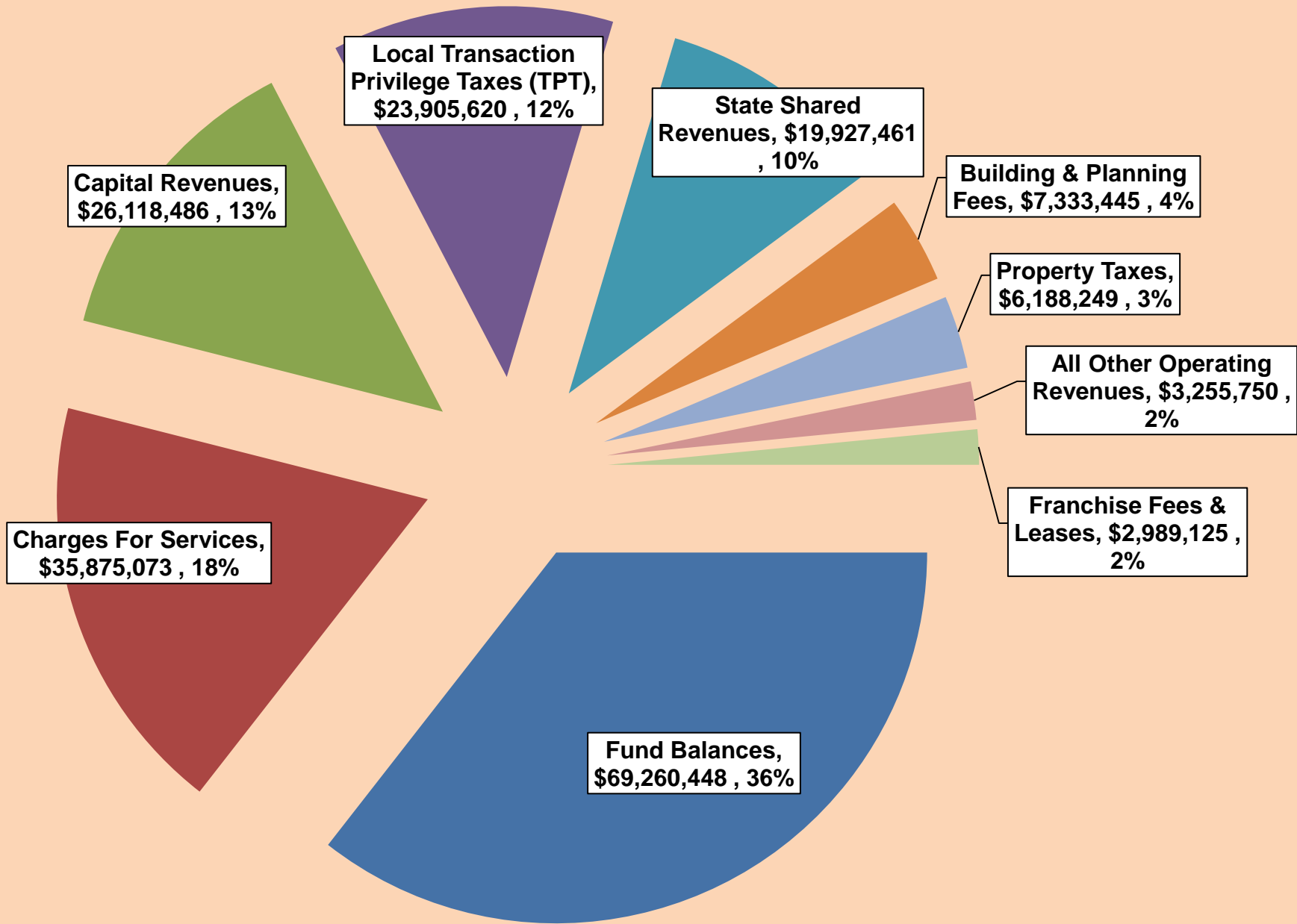
### Programs

CIP, Equip, & One-time Expenditures	\$17,134,290	8.79%
Reserve/ Contingencies	\$83,188,769	42.69%
Public Works	\$33,754,272	17.32%
Public Safety	\$30,757,804	15.79%
Administration	\$11,577,521	5.94%
Non-departmental	\$8,111,454	4.16%
Community Development	\$5,451,389	2.80%
Community Services	\$4,878,158	2.50%
<b>Total Uses of Funds by Program</b>	<b>\$194,853,657</b>	<b>100.00%</b>

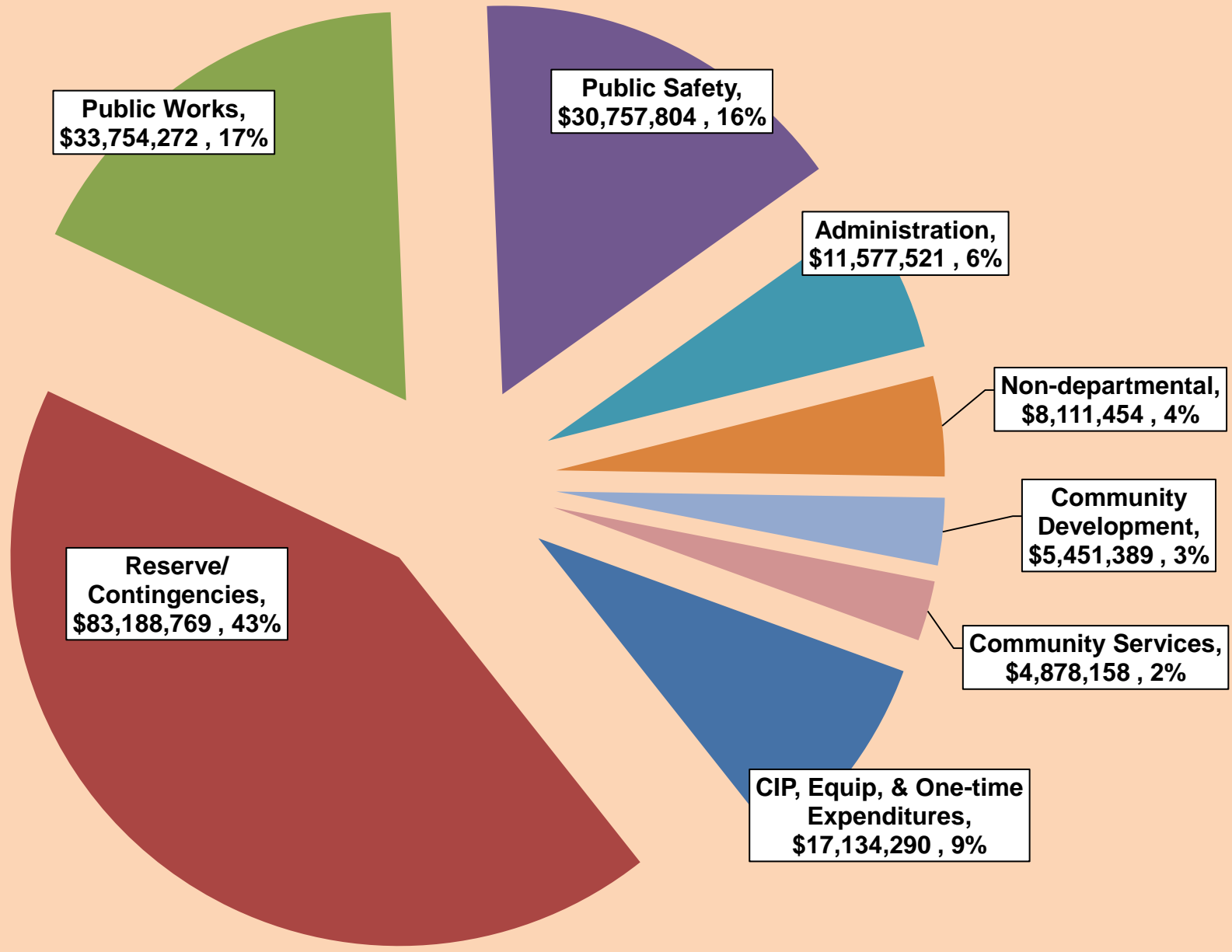
### Elements

Reserves/ Contingencies	\$83,188,769	42.69%
Personnel Services	\$51,075,692	26.21%
CIP, Equip, & One-time Expenditures	\$17,134,290	8.79%
Professional/ Contractual Services	\$13,384,059	6.87%
Operating Supplies/ Equip<\$5,000	\$10,668,401	5.48%
Repairs/ Maintenance	\$6,769,769	3.47%
Debt Service	\$6,576,676	3.38%
Other Charges/ Services	\$6,056,001	3.11%
<b>Total Uses of Funds by Element</b>	<b>\$194,853,657</b>	<b>100.00%</b>

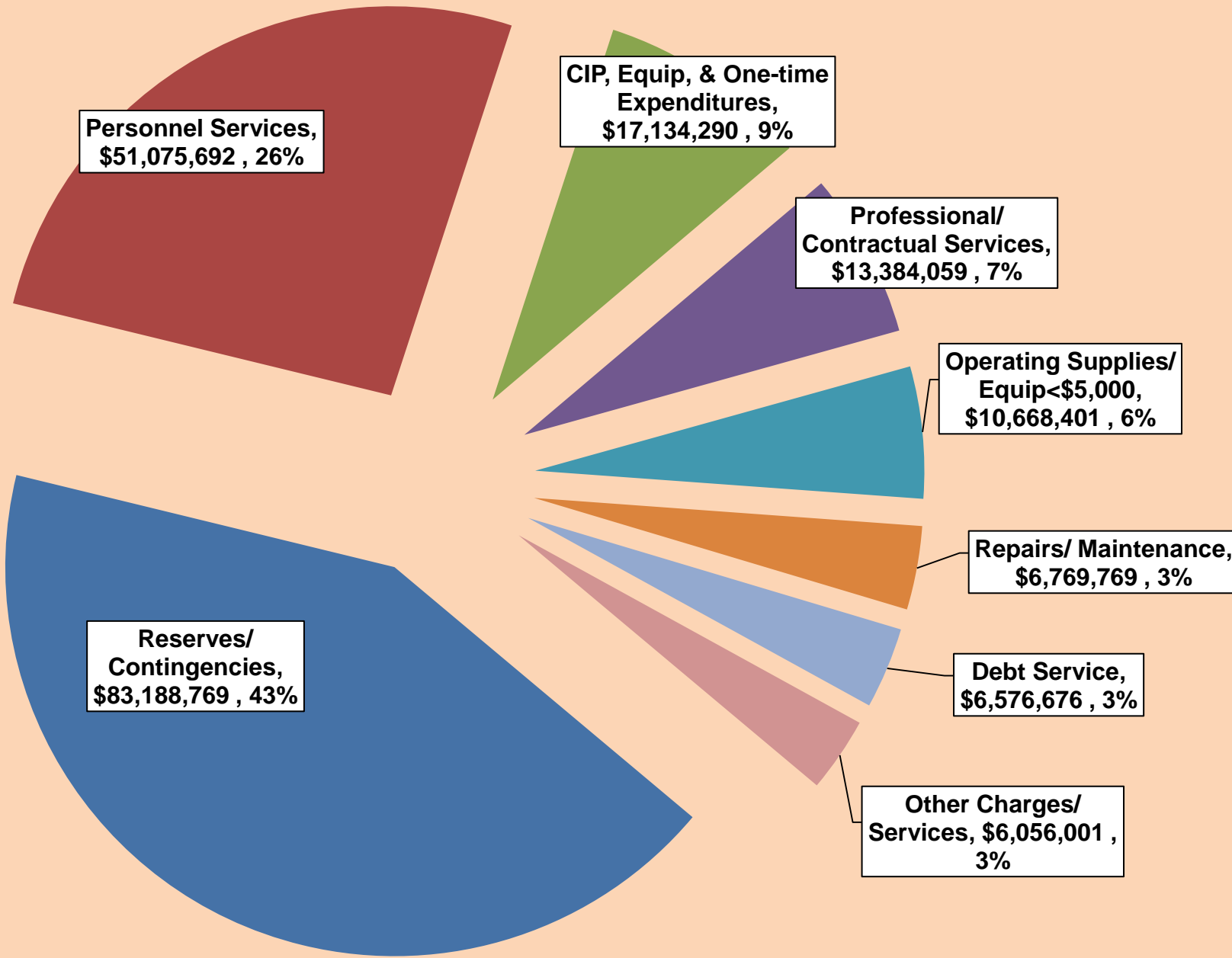
**FY 16-17 Sources Of Funds \$194,653,284**



**FY 16-17 Uses Of Funds By Program \$194,653,284**



**FY 16-17 Uses Of Funds By Element \$194,653,284**





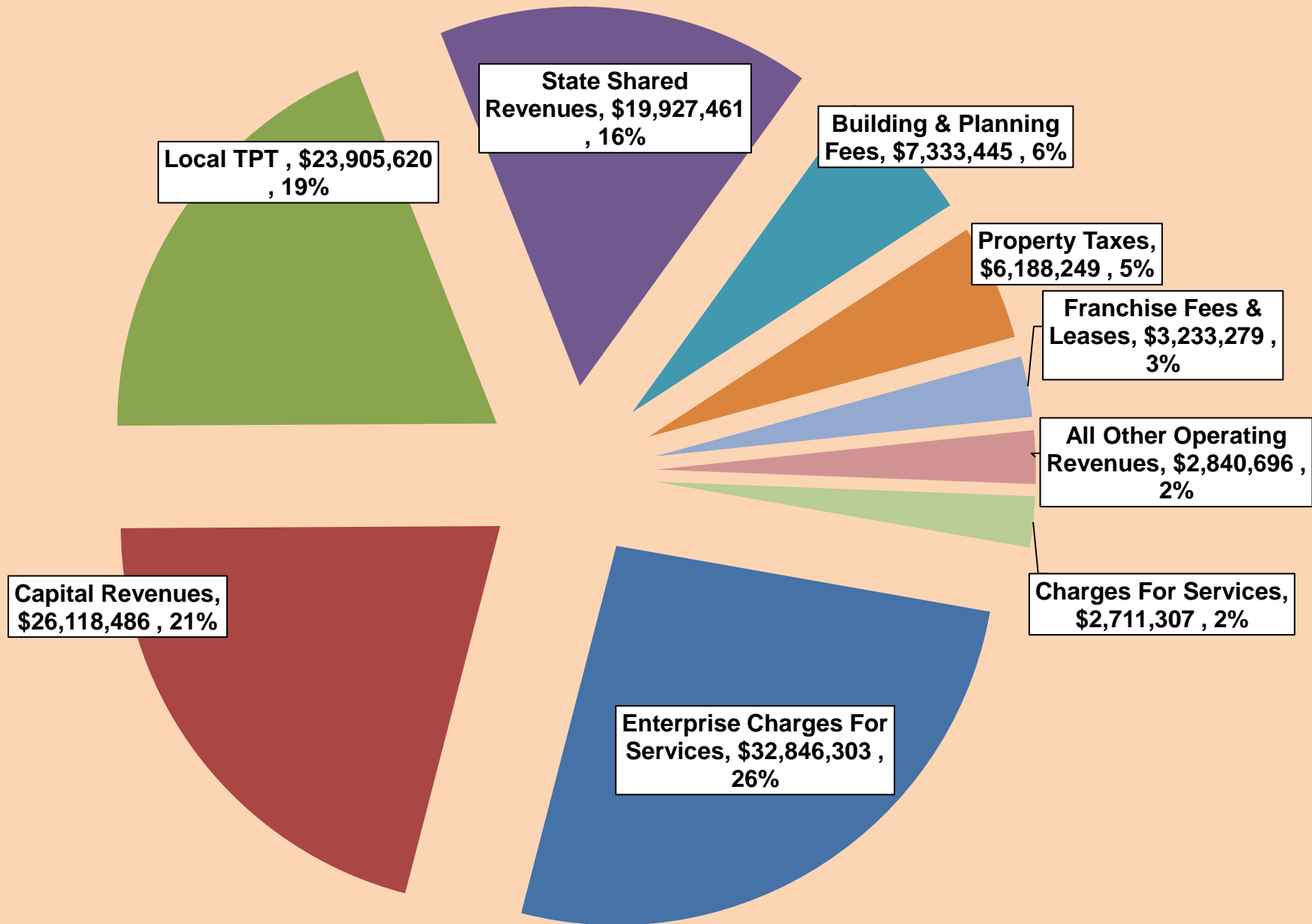
**City Of Buckeye**  
**Schedule Of Sources & Uses**  
**For FY 16-17**

<b>Sources and Uses Summary</b>	<b>Revised Budget FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operating Revenues</b>	<b>76,670,419</b>	<b>86,670,378</b>	<b>9,999,959</b>	<b>13.04%</b>
Personnel Services	45,197,625	51,075,692	5,878,067	13.01%
Professional/ Contractual Services	10,680,843	13,384,059	2,703,216	25.31%
Repairs/ Maintenance	4,912,269	6,769,769	1,857,500	37.81%
Operating Supplies/ Equip<\$5,000	9,053,883	10,668,401	1,614,518	17.83%
Professional Development	579,120	584,270	5,150	0.89%
Debt Service	7,041,447	6,576,676	(464,771)	-6.60%
Bad Debt Expense	215,200	215,200	-	0.00%
Other Charges/ Services	4,375,125	5,256,531	881,406	20.15%
<b>Operating Expenditures</b>	<b>82,055,512</b>	<b>94,530,598</b>	<b>12,475,086</b>	<b>15.20%</b>
<b>Net From Operations</b>	<b>(5,385,093)</b>	<b>(7,860,220)</b>	<b>(2,475,127)</b>	<b>45.96%</b>
Beginning Fund Balance	71,715,763	69,260,448	(2,455,315)	-3.42%
Local TPT - Construction	4,873,000	5,300,000	427,000	8.76%
Building Permit Fees	4,302,093	7,016,009	2,713,916	63.08%
Public Safety Support Festival	-	-	-	-
All Other Capital Revenues	100,435,774	26,118,486	(74,317,288)	-73.99%
<b>Capital Sources</b>	<b>181,326,630</b>	<b>107,694,943</b>	<b>(73,631,687)</b>	<b>-40.61%</b>
CIP, Equip, & One-time Expend	100,234,503	17,134,290	(83,100,213)	-82.91%
Reserves/Contingencies	75,707,034	83,188,769	7,481,735	9.88%
<b>Capital Expenditures</b>	<b>175,941,537</b>	<b>100,323,059</b>	<b>(75,618,478)</b>	<b>-42.98%</b>
<b>Net From Capital</b>	<b>5,385,093</b>	<b>7,371,884</b>	<b>1,986,791</b>	<b>36.89%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>0</b>		
Total Revenues	186,281,286	125,104,873	(61,176,413)	-32.84%
Total Expenditures	257,997,049	194,853,657	(63,143,392)	-24.47%

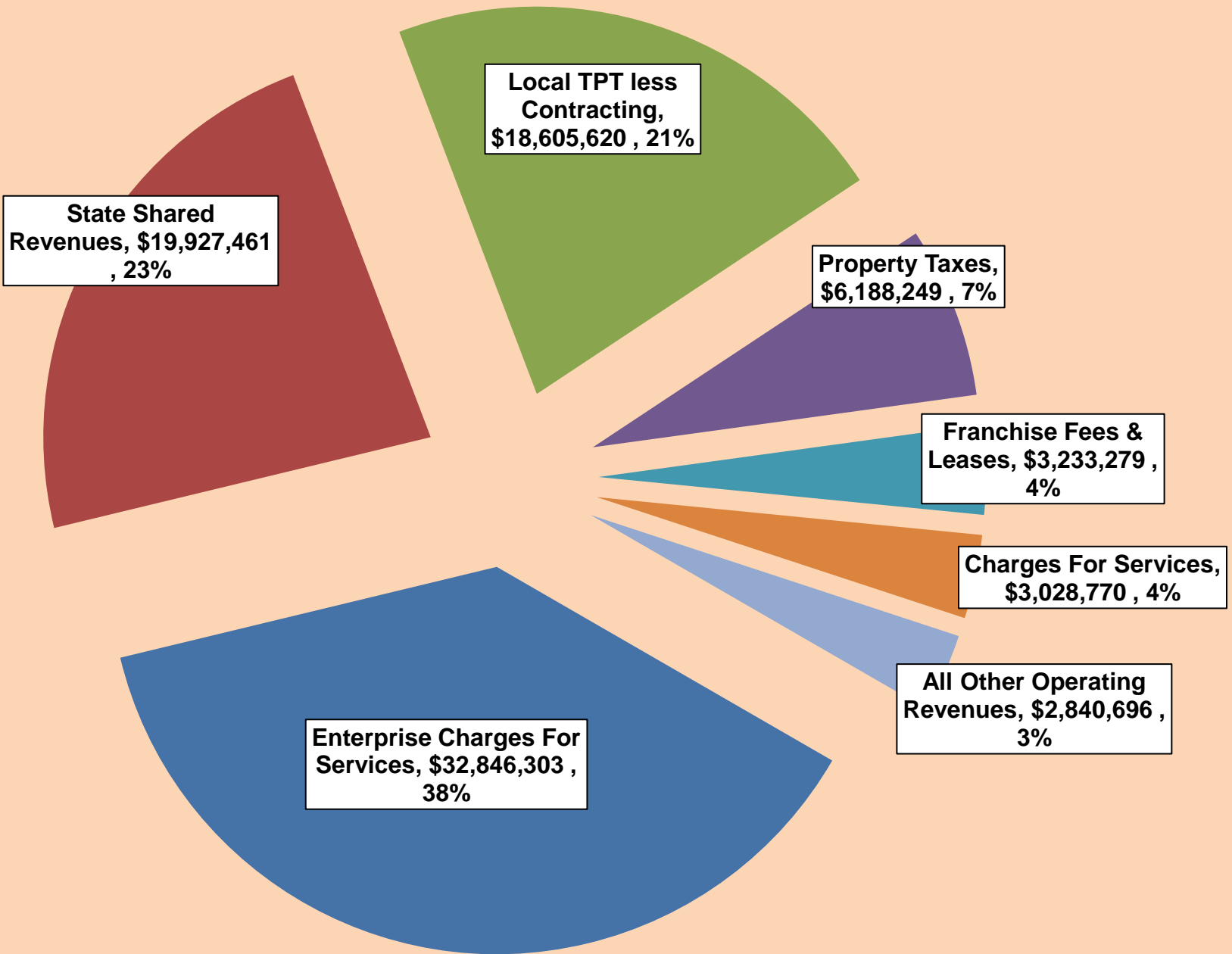
**City Of Buckeye  
Revenue Summary  
For FY 16-17**

<b>Revenues</b>	<b>Revised FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Local TPT less Contracting	16,985,200	18,605,620	1,620,420	9.54%
Local Government	861,000	732,490	(128,510)	-14.93%
State Shared Revenues	16,171,276	19,927,461	3,756,185	23.23%
Property Taxes	5,833,043	6,188,249	355,206	6.09%
Building & Planning Fees	325,116	317,436	(7,680)	-2.36%
Charges For Services	3,051,035	3,028,770	(22,265)	-0.73%
Enterprise Charges For Services	28,650,183	32,846,303	4,196,120	14.65%
Franchise Fees & Leases	2,970,689	3,233,279	262,590	8.84%
Operating Interest Revenues	356,360	351,595	(4,765)	-1.34%
Grants/ Donations/ Sponsorships	453,509	454,694	1,185	0.26%
All Other Operating Revenues	1,013,008	984,481	(28,527)	-2.82%
<b>Operating Revenues</b>	<b>76,670,419</b>	<b>86,670,378</b>	<b>9,999,959</b>	<b>13.04%</b>
Local TPT - Contracting	4,873,000	5,300,000	427,000	8.76%
Building Permit Fees	4,302,093	7,016,009	2,713,916	63.08%
<b>General Fund Non-recurring Revenues</b>	<b>9,175,093</b>	<b>12,316,009</b>	<b>3,140,916</b>	<b>34.23%</b>
<b>Capital Revenues</b>	<b>100,380,874</b>	<b>26,118,486</b>	<b>(74,262,388)</b>	<b>-73.98%</b>
<b>Total Revenues</b>	<b>186,226,386</b>	<b>125,104,873</b>	<b>(61,121,513)</b>	<b>-32.82%</b>

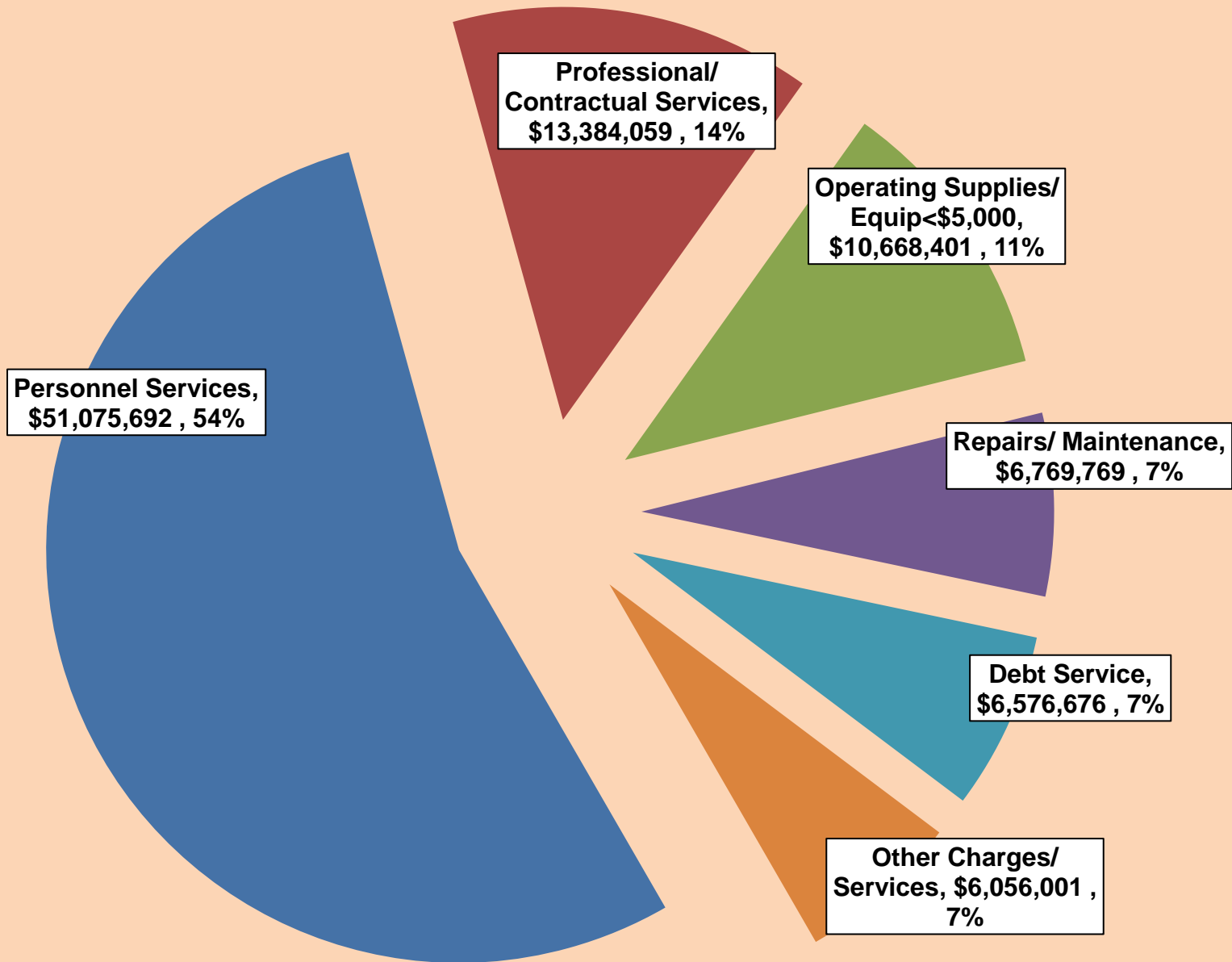
**FY 16-17 Revenues \$125,104,873**



**FY 16-17 Operating Revenues \$86,670,378**



**FY 16-17 Operating Expenditures \$94,530,598**



**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
010-040-4001	Local TPT less Contracting	14,736,031	16,925,200	16,865,200	18,551,720
080-040-4003	TRANSIENT LODGING TAX	-	60,000	49,000	53,900
	<b>Local TPT less Contracting</b>	<b>14,736,031</b>	<b>16,985,200</b>	<b>16,914,200</b>	<b>18,605,620</b>
010-040-4002	TPT RECOVERIES	147,982	150,000	53,000	54,590
010-040-4011	MAGISTRATE COURT FINES	511,583	500,000	440,000	475,000
010-040-4012	NUISANCE ALARM ORD FINES	48,505	40,000	50,000	50,000
010-040-4030	OCCUPATIONAL LICENSES	129,500	145,000	130,000	133,900
010-040-4031	LIQUOR LICENSE	14,025	15,000	10,000	10,000
010-040-4032	LICENSE APPLIC/REINSTATE FEE	9,595	11,000	9,000	9,000
	<b>Local Government</b>	<b>861,189</b>	<b>861,000</b>	<b>692,000</b>	<b>732,490</b>
010-041-4052	STATE SHARED SALES TAX	4,649,494	4,860,342	4,880,000	5,895,203
010-041-4053	URBAN REVENUE SHARING	6,158,854	6,125,464	6,125,400	7,662,484
010-041-4051	AUTO LIEU TAX	1,943,270	2,010,783	2,050,000	2,433,493
070-041-4056	STATE MOTOR VEHICLE FUEL TAX	3,150,260	3,174,687	3,175,000	3,936,281
	<b>State Shared Revenues</b>	<b>15,901,878</b>	<b>16,171,276</b>	<b>16,230,400</b>	<b>19,927,461</b>
010-042-4101	PROPERTY TAX	5,223,633	5,763,043	5,763,000	6,114,649
010-042-4102	PROPERTY TAX LEVY - BACK 1 YR	(3,582)	38,000	33,600	33,600
010-042-4103	PROPERTY LEASE & EXCISE TAX	1,628	-	-	-
010-042-4109	IN LIEU TAX - SRP	27,606	32,000	40,000	40,000
	<b>Property Taxes</b>	<b>5,249,285</b>	<b>5,833,043</b>	<b>5,836,600</b>	<b>6,188,249</b>
010-043-4122	LEGAL REVIEW REIMBURSEMENT	8,959	6,400	6,400	6,400
010-201-4100	ADMINISTRATIVE FEES	14,950	19,500	9,026	9,026
010-201-4104	COMM MP/PLANNED AREA DEV	52,650	39,041	10,418	10,418
010-201-4105	CONDITIONAL USE PERMIT	6,100	10,800	1,581	1,581
010-201-4106	DESIGN REVIEW	10,500	12,000	11,006	139,506
010-201-4108	GENERAL PLAN AMENDMENT	25,200	8,400	-	-
010-201-4110	REZONING	9,000	18,000	4,500	4,500
010-201-4111	SITE PLAN	48,861	44,600	25,533	25,533
010-201-4112	DIVISION OF PROPERTY	6,200	8,000	20,150	20,150
010-201-4113	PRELIMINARY PLAT	127,940	137,000	68,660	68,660
010-201-4114	FINAL PLAT	24,845	16,175	26,461	26,461
010-201-4115	VARIANCES	2,600	5,200	5,200	5,200
	<b>Building &amp; Planning Fees</b>	<b>337,805</b>	<b>325,116</b>	<b>188,936</b>	<b>317,436</b>
010-044-4135	LIBRARY FINES	16,070	22,600	25,600	27,136
010-044-4145	PARK RENTALS	5,677	8,000	8,400	8,904
010-044-4150	ADULT SPORTS FEES	18,236	35,000	17,600	18,656
010-044-4151	COMMUNITY CENTER RENTAL	2,766	2,700	2,700	4,362

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
010-044-4155	D.E.S. REIMBURSEMENT	54,521	50,000	80,000	80,000
010-044-4157	KIDS B.A.S.E.	173,585	174,000	186,000	190,000
010-044-4158	LIL SQUIRTS	28,203	37,000	31,100	32,966
010-044-4165	SENIOR/ADULT FEES	5,505	6,500	4,600	3,376
010-044-4171	SPECIAL EVENT APPLIC FEE	1,480	1,200	1,000	1,060
010-044-4173	SPECIAL INT CLASS FEES	41,612	37,000	40,000	57,400
010-044-4179	SPONSORSHIPS-SPORTS	3,000	3,500	10,000	3,000
010-044-4183	SUNDANCE REC CTR CONCESSIONS	4,997	7,000	4,000	4,240
010-044-4184	REC CENTER CONCESSIONS	2,276	1,500	2,300	2,438
010-044-4185	SUMMER BREAK	58,167	64,000	61,000	64,660
010-044-4186	SUMMER RECREATION FEES	27,512	25,000	27,500	29,150
010-044-4190	SWIMMING POOL ADMISSIONS	48,477	46,000	47,000	49,820
010-044-4191	SWIMMING POOL CONCESSIONS	16,478	16,500	16,500	16,490
010-044-4192	POOL SWIM LESSON FEES	39,630	45,000	42,200	44,732
010-044-4193	POOL RENTAL	11,912	10,000	14,763	12,000
010-044-4194	LIFE SAFETY INSTRUCTION	420	2,500	500	530
010-044-4200	TEEN FEES	1,297	1,200	1,200	1,272
010-044-4202	YOUTH SPORTS FEES	89,357	90,000	90,000	101,400
010-044-4206	CEMETERY MARKERS	17,085	-	-	-
010-044-4207	CEMETERY OPEN/CLOSE GRAVES	46,195	-	-	-
010-044-4208	CEMETERY, SALE OF LOTS	46,185	-	-	-
010-044-4210	SR CTR-DON-CONGREGATE MEALS	14,386	18,900	14,400	15,264
010-044-4211	SR CTR DON-HOME DELIVERY	1,531	2,100	2,600	2,756
010-044-4212	SR CTR-DONATION-TRANSPORTATION	3,397	3,800	2,600	2,756
010-044-4221	CFD O&M FEES	439,437	439,500	439,500	378,665
010-044-4233	FIRE O&M FEES SUNDANCE ONLY	21,600	26,000	21,828	23,138
010-044-4250	FINGERPRINTING	7,159	9,700	5,786	6,133
010-044-4252	OFF DUTY REIMB - PD	10,677	2,000	9,700	10,282
010-044-4253	TONOPAH DISPATCH SERVICES	6,956	6,100	7,600	8,056
010-044-4254	TRAFFIC/CRIMINAL REPORTS	5,836	6,500	3,800	4,028
010-044-4255	CITY OF MARICOPA DISPATCH SVS	598,330	200,000	250,000	-
010-044-4270	PASSPORT FEES	50,245	52,000	42,000	44,520
010-044-4272	PUBLIC RECORDS REQUEST FEE	2,215	3,000	2,200	2,332
010-044-4273	WILD LAND - FD	13,695	12,185	20,085	20,085
010-048-4598	INDIRECT COST ALLOCATION	1,037,161	1,200,000	1,200,000	1,200,000
045-044-4251	IMPOUND FEES	125,494	134,000	110,000	110,000
055-047-4403	Stormwater Quality	-	-	-	216,000
057-044-4205	CEMETERY LEASE	-	15,600	-	-
057-044-4206	CEMETERY MARKERS	-	25,000	10,150	10,759
057-044-4207	CEMETERY OPEN/CLOSE GRAVES	-	35,000	22,780	24,147
057-044-4208	CEMETERY, SALE OF LOTS	-	20,000	27,035	28,657
057-048-4476	CEMETERY MAINTENANCE	17,490	11,200	10,000	10,600

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
057-048-4477	ADOPT-A-TREE	1,000	250	400	1,500
070-044-4252	SALARIES/BENEFITS REIMB	89,380	70,000	80,000	80,000
079-047-4367	RODEO GROUNDS EVENTS	-	58,000	58,000	58,000
550-044-4260	MID/SLID APPLICATION FEE	7,000	14,000	17,500	17,500
	<b>Charges For Services</b>	<b>3,213,632</b>	<b>3,051,035</b>	<b>3,071,928</b>	<b>3,028,770</b>

050-044-4235	FUEL SALES	140,053	150,000	100,000	110,000
050-045-4315	GROUND RENTAL - 7 ACRES	41,505	-	125	125
050-045-4316	AIRPORT HANGER RENTAL	109,151	130,000	112,000	112,000
050-045-4317	AIRPORT PARKING	300	300	300	300
050-048-4170	SPECIAL EVENTS	-	-	385	385
050-048-4454	AIR FAIR PROCEEDS	26,394	15,000	26,400	26,400
050-048-4456	MISCELLANEOUS REVENUE	525	-	17,300	17,300
054-044-4132	SOLID WASTE FEES	3,709,088	3,900,000	4,000,000	4,120,000
054-044-4252	SALARIES/BENEFITS REIMB	88,779	121,400	110,000	169,300
054-044-4278	SERVICE FEES	16,571	18,000	24,000	24,720
054-048-4459	ADMINISTRATIVE FEE	645,336	722,283	645,000	664,350
054-048-4463	REIMB FOR EXPENDITURES	7,583	-	6,500	6,695
060-044-4275	WASTEWATER FEES	4,415,968	4,200,000	4,500,000	4,770,000
060-044-4276	VALENCIA UTILITY FEES	2,075,078	1,750,000	1,800,000	1,908,000
060-044-4278	SERVICE FEES	220	200	110	117
060-044-4284	EFFLUENT	134,022	130,000	140,000	148,400
060-048-4456	MISCELLANEOUS	70,812	-	91,120	-
060-048-4500	SALE OF ASSETS	50,000	-	-	-
061-044-4265	IRRIGATION FEES	143,001	140,000	170,000	180,200
061-044-4277	CONNECTION FEES	166,117	138,000	410,000	434,600
061-044-4278	SERVICE FEES	633,789	650,000	670,000	710,200
061-044-4279	CASH OVER (UNDER)	28	-	20	21
061-044-4281	ENV FEE AND ADWR FEE	743,450	820,000	758,000	803,480
061-044-4283	WATER SALES	10,165,984	9,450,000	13,000,000	13,780,000
061-044-4285	GLOBAL WATER SALES	-	6,300,000	4,200,000	4,452,000
061-044-4290	GLOBAL HOOK-UP FEE	-	-	384,000	407,040
061-047-4415	PROCEEDS FROM W/S BOND 2015	245,323	-	-	-
061-048-4456	MISCELLANEOUS	8,641	10,000	600	600
061-048-4481	WATER EXPENSE REIMBURSEMENT	761	5,000	-	-
061-048-4505	BAD DEBT RECOVERY	-	-	70	70
	<b>Enterprise Charges For Services</b>	<b>23,638,477</b>	<b>28,650,183</b>	<b>31,165,930</b>	<b>32,846,303</b>

010-045-4301	UTILITY FRANCHISE FEES	1,568,427	1,629,214	1,660,000	1,743,000
010-045-4311	LANDFILL REVENUES	905,445	924,251	930,000	976,500
010-045-4312	PHOENIX LANDFILL FEE	217,016	121,000	243,000	243,500
010-045-4310	KIOSK REVENUE	12,475	11,524	12,500	14,800



**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
010-045-4313	PROPERTY LEASE RECEIVED	7,071	4,700	4,800	4,800
078-045-4315	SUNDANCE CROSSING LEASES	287,842	280,000	286,000	247,679
010-045-4314	TOWN HALL LEASE	6,446	-	3,000	3,000
	<b>Franchise Fees &amp; Leases</b>	<b>3,004,722</b>	<b>2,970,689</b>	<b>3,139,300</b>	<b>3,233,279</b>
010-046-4356	INTEREST INCOME	4,297	7,000	4,300	4,300
010-046-4357	INTEREST INCOME - MM WF	81	30	160	160
010-046-4358	INTEREST INCOME - DFIM	359,433	343,000	343,000	343,000
070-046-4356	INTEREST INCOME	10	50	-	-
061-046-4356	INTEREST INCOME	4,159	6,200	4,100	4,100
057-046-4356	INTEREST INCOME	51	80	35	35
	<b>Operating Interest Revenues</b>	<b>368,032</b>	<b>356,360</b>	<b>351,595</b>	<b>351,595</b>
010-047-4402	PROGRAM DONATIONS/SPONSORSHIPS	785	700	15,600	15,600
010-047-4405	POLICE DEPT DONATIONS	2,000	1,000	1,000	1,000
010-047-4407	POLICE DEPTS.B. 1398	11,527	10,000	10,000	10,000
074-047-4361	AREA AGENCY	173,424	173,400	173,400	173,400
076-047-4374	WAL-MART GRANT	3,250	2,500	2,500	-
076-047-4387	TARGET GRANT	-	2,000	2,000	-
073-047-4383	GOHS GRANT	129,626	45,000	31,427	81,427
073-047-4384	SCHOOL RESOURCE OFFICER	18,708	19,000	19,000	19,000
073-047-4385	WESTSIDE DUI TASK FORCE	-	53,000	53,000	60,000
073-047-4390	DOJ/DEA OT	11,608	17,000	11,613	11,613
075-047-4394	NUC EMERGENCY MGMT FUND	69,909	69,909	69,909	69,909
076-047-4415	LIBRARY SVC & TECH ACT (LSTA)	53,312	60,000	12,745	12,745
	<b>Grants/ Donations/ Sponsorships</b>	<b>474,148</b>	<b>453,509</b>	<b>402,194</b>	<b>454,694</b>
010-048-4456	MISCELLANEOUS	131,081	18,000	15,000	15,000
010-048-4460	LEWIS PRISON REIMBURSEMENT	174,439	186,000	184,000	184,000
010-048-4461	RWC O&M REIMBURSEMENT	88,098	88,000	88,000	88,000
010-048-4463	WARRANTY REIMB & MISC FLEET	4,490	3,300	3,700	3,700
010-048-4505	BAD DEBT RECOVERY	-	-	5,325	5,325
010-048-4594	REALIZED GAIN/LOSS - INV	11,407	15,000	1,300	1,300
010-048-4595	UNREALIZED GAIN/LOSS - INV	86,092	-	50,000	50,000
035-048-4467	FLEET/AUCTION PROCEEDS	50,524	20,000	16,000	16,000
040-048-4463	LPL FINANCIAL DEP FOR SERVICES	2,353	-	-	-
040-048-4471	STATE FIRE INSURANCE PREMIUM	1,346	1,300	1,158	1,158
041-048-4449	CITY STORE REVENUE	274	165	400	400
070-048-4456	MISCELLANEOUS	163	163	-	-
070-048-4463	EXPENDITURE REIMBURSEMENT	14,578	10,000	350	350
070-048-4464	SIGNS REIMBURSEMENT	151	600	5,800	5,800
070-048-4500	SALE OF ASSETS	3,500	-	-	-

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
125-048-4466	REIMBURSEMENT CLAIMS	164,143	200,000	120,000	120,000
125-048-4467	WORKER'S COMP REIMBURSEMENT	22,458	14,000	17,000	17,000
180-048-4459	ESTRELLE MTN COMM COLLEGE	19,534	19,534	19,534	19,534
492-048-4815	DISTRICT ADMIN FEES	27,246	-	-	-
492-048-4835	DELINQ ATTORNEY FEES	2,820	-	-	-
493-048-4815	DISTRICT ADMIN FEES	552	600	550	550
550-048-4851	2006-SLID-001	15,926	14,000	14,000	16,068
550-048-4852	2006-SLID-007	14,953	16,013	16,013	15,029
550-048-4853	SLID 1	25,787	15,030	15,532	27,308
550-048-4854	2006-SLID-008	3,933	27,077	27,077	3,963
550-048-4855	2006-SLID-011	29,661	3,984	3,984	29,819
550-048-4857	2006-SLID-015	13,134	29,786	29,786	13,270
550-048-4858	2006-SLID-016	14,837	13,294	13,294	15,007
550-048-4859	2006-SLID-017	9,814	14,991	14,991	9,893
550-048-4860	2006-SLID-019	11,287	9,946	9,946	15,520
550-048-4862	2007-SLID-001	2,737	9,702	9,702	3,796
550-048-4863	2007-SLID-002	2,369	758	758	2,378
550-048-4864	2007-SLID-003	1,348	2,366	2,366	1,725
550-048-4865	2006-SLID-009	2,165	1,348	1,348	3,409
550-048-4870	2006-SLID-003	20,731	3,409	3,409	20,905
550-048-4871	2007-SLID-010	8,263	20,909	20,909	8,325
550-048-4874	2007-SLID-013	3,575	8,174	8,174	3,724
550-048-4882	2007-SLID-021	4,210	3,726	3,726	4,384
550-048-4884	2011-SLID-001	1,454	4,361	4,361	1,463
550-048-4885	2009-SLID-02A	761	1,689	1,689	5,168
550-048-4886	2012-SLID-002	819	380	5,862	8,313
550-048-4887	2013-SLID-002	5,131	403	1,734	3,013
550-048-4887	2015-SLID-001	-	-	-	12,634
701-048-4760	PRINCIPAL	208,947	-	-	-
701-048-4761	INTEREST DEBT	18,531	-	-	-
701-048-4762	PREPAYMENT	13,903	-	-	-
703-048-4760	#1 PRINCIPAL	66,371	85,000	85,000	105,000
703-048-4761	INTEREST DEBT	94,644	150,000	150,000	126,250
703-048-4762	PREPAYMENT	2,000	-	18,538	-
	<b>All Other Operating Revenues</b>	<b>1,402,539</b>	<b>1,013,008</b>	<b>990,316</b>	<b>984,481</b>
	<b>Operating Revenues</b>	<b>69,187,738</b>	<b>76,670,419</b>	<b>78,983,398</b>	<b>86,670,378</b>

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
010-040-4001	Local TPT - Contracting	4,941,173	4,873,000	5,300,000	5,300,000
	Building Permit Fees	5,366,850	4,302,093	7,016,009	7,016,009
010-048-4597	PUBLIC SAFETY SUPPORT FESTIVAL	200,000	-	-	-
	<b>General Fund Non-recurring Revenues</b>	<b>10,508,023</b>	<b>9,175,093</b>	<b>12,316,009</b>	<b>12,316,009</b>
010-047-4408	COUNTER DRUG/TERRORISM DRMO	-	4,100	-	-
010-048-4560	OTHER FINANCING SOURCES	6,565,000	-	-	-
010-048-4561	OTHER FINANCING USE	586,422	-	-	-
032-041-4054	STATE OF ARIZONA CONTRIBUTION	4,282	1,000	1,442	4,500
033-041-4054	JCEF REVENUE	10,573	4,500	4,600	9,500
034-041-4057	ENHANCEMENT FEE	28,898	15,000	15,000	27,500
035-041-4055	PROJECT FUNDING AWARDS	578,420	582,700	404,437	404,437
042-047-4377	MAG/ADOT/MCDOT Grant	-	200,500	200,500	502,959
043-047-4366	CDBG GRANT CONTRIBUTION STATE	14,503	638,810	638,810	438,000
046-048-4071	SPECIAL DISTRICT REVENUE	-	17,242,852	-	20,000,000
051-047-4366	STATE GRANTS	4,653	-	4,700	8,000
051-047-4367	FEDERAL GRANTS	94,462	-	94,500	294,000
057-048-4475	CEMETERY CAPITAL IMPROVEMENTS	18,380	11,000	9,000	9,000
059-046-4356	INTEREST INCOME	150	150	100	100
059-048-4480	WATER RECHARGE IMP. FUND	14,400	7,800	14,500	14,500
060-047-4414	WIFA LOAN/GRANT PROCEEDS	1,085,603	7,313,521	7,313,521	-
061-047-4414	WIFA LOAN/GRANT PROCEEDS	746,314	65,468,136	64,977,088	-
062-046-4356	INTEREST INCOME	5,000	-	-	-
070-047-4366	MAG SWEEPER GRANT	-	222,863	209,492	217,000
071-046-4356	INT INCOME-IMPROVEMENT FUNDS	610	-	162	-
071-047-4377	DEV CON BLUE HILLS	45,765	-	-	-
071-047-4378	DEVELOPER CONTRIBUTION	3,107	-	151,363	-
073-047-4378	MCSO IGA FOR H.I.D.T.A.	16,951	60,000	7,395	18,000
073-047-4382	COPS-BVP-(VESTS)	5,670	15,000	1,681	8,000
073-047-4392	TOHONO O'DHAM GRANT	-	-	19,225	-
073-047-4405	OTHER POLICE GRANTS	-	400,000	462,050	672,060
073-047-4409	PD CLICK OR TICKET GRANT	5,000	-	-	5,000
073-047-4415	HOMELAND SECURITY INITIATIVES	46,095	50,000	-	225,000
074-048-4453	LTAFII/SENIOR TRANSPORT	196,968	-	66,328	-
075-047-4396	UASI	33,657	140,000	145,400	140,000
075-047-4397	FEDERAL EMERGENCY MGT AGENCY	187,480	-	-	-
075-047-4399	UNSPECIFIED GRANTS	-	1,209,000	1,209,000	1,000,000
076-047-4368	AZ GAME AND FISH GRANT	-	40,000	40,000	-
076-047-4399	UNIDENTIFIED GRANTS	2,000	60,000	60,000	125,000
100-046-4356	INTEREST INCOME	67	-	-	-
101-046-4356	INTEREST INCOME	26	-	-	-
103-046-4356	INTEREST INCOME	31	-	-	-

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
104-046-4356	INTEREST INCOME	778	-	700	-
105-046-4356	INTEREST INCOME	1,262	-	1,000	-
105-048-4485	IMPACT FEES	22,837	-	-	-
106-046-4356	INTEREST INCOME	45	-	-	-
106-048-4485	IMPACT FEES	9,332	-	-	-
107-046-4356	INTEREST INCOME	48	-	-	-
121-046-4356	INTEREST INCOME	230	-	15	15
121-048-4467	FLEET PROCEEDS & FEES	38,561	10,000	3,913	10,000
160-046-4356	INTEREST INCOME	30	-	-	-
160-048-4485	IMPACT FEES	57,977	-	-	-
161-046-4356	INTEREST INCOME	4	-	-	-
161-048-4485	IMPACT FEES	8,375	-	-	-
162-046-4356	INTEREST INCOME	8	-	-	-
162-048-4485	IMPACT FEES	29,551	-	506	506
163-046-4356	INTEREST INCOME	37	-	-	-
163-048-4485	IMPACT FEES	77,697	-	-	-
164-046-4356	INTEREST INCOME	12	-	-	-
164-048-4485	IMPACT FEES	13,869	-	-	-
165-041-4485	WATER IMPACT FEES ZONE 1	(4,243)	-	-	-
165-041-4489	WATER RESOURCE DEV FEE ZONE 1	(664)	-	-	-
165-043-4489	WATER RESOURCE DEV FEE ZONE 3	8,232	-	-	-
165-046-4356	INTEREST INCOME	3	-	-	-
166-041-4485	WASTE WATER IMPACT FEES ZONE 1	20,139	-	-	-
166-041-4488	RECLAIMED WATER DEV FEE ZONE 1	729	-	-	-
166-046-4356	INTEREST INCOME	9	-	-	-
170-044-4485	CENTRAL EAST IMPACT FEES	292,217	288,000	400,000	400,000
170-046-4356	INTEREST INCOME	33	-	70	70
171-041-4485	NORTH IMPACT FEES	53,723	39,000	54,000	54,000
171-044-4485	CENTRAL EAST IMPACT FEES	123,126	125,000	170,000	170,000
171-046-4356	INTEREST INCOME	19	-	40	40
172-044-4485	CENTRAL EAST IMPACT FEES	83,280	78,000	95,000	95,000
172-046-4356	INTEREST INCOME	9	-	20	20
173-041-4485	NORTH IMPACT FEES	335,338	239,000	300,000	300,000
173-044-4485	CENTRAL EAST IMPACT FEES	581,452	536,000	700,000	700,000
173-046-4356	INTEREST INCOME	93	-	150	150
174-041-4485	NORTH REIMBURSEMENT FEES	-	-	6,880	6,880
174-041-4486	NORTH PRODUCTION FEES	-	-	10,025	10,025
174-041-4487	NORTH DISTRIBUTION FEES	-	-	2,752	2,752
174-044-4486	CENTRAL EAST PRODUCTION FEES	139,428	232,000	3,000	3,000
174-044-4487	CENTRAL EAST DISTRIBUTION FEES	39,250	79,000	5,304	5,304
174-046-4356	INTEREST INCOME	29	-	20	20
175-041-4485	NORTH REIMBURSEMENT FEES	-	-	7,801	7,801

**City Of Buckeye  
Schedule Of Revenues  
For FY 16-17**

Old Acct No	Revenues	FY 14-15	Revised FY 15-16	Estimated FY 15-16	Budget FY 16-17
175-041-4486	NORTH PRODUCTION FEES	-	-	3,320	3,320
175-041-4487	NORTH DISTRIBUTION FEES	-	-	3,818	3,818
175-041-4488	NORTH RECLAMATION FEES	-	-	2,179	2,179
175-044-4486	CENTRAL EAST PRODUCTION FEES	10,636	10,700	-	-
175-044-4487	CENTRAL EAST DISTRIBUTION FEES	109,163	158,000	-	-
175-044-4488	CENTRAL EAST RECLAMATION FEES	43,365	42,000	100,000	100,000
175-046-4356	INTEREST INCOME	23	-	30	30
615-048-4468	REIMB TO BESD FOR DURIANGO ST	14,752	-	-	-
615-048-4470	BUHS REIMBURSEMENT	-	-	7,804	-
630-047-4367	RODEO GROUNDS EVENTS	45,463	-	18,400	18,400
630-047-4368	MARATHON	73,040	75,000	44,500	65,000
630-048-4456	MISCELLANEOUS	37,631	15,000	37,600	37,600
655-048-4466	IT PROCEEDS & FEES	3,303	-	-	-
672-047-4378	DEVELOPER CONTRIBUTION	-	4,767,242	4,767,242	-
706-047-4378	DEVELOPER CONTRIBUTION	479,962	-	-	-
	<b>Capital Revenues</b>	<b>13,050,682</b>	<b>100,380,874</b>	<b>82,796,383</b>	<b>26,118,486</b>
	<b>Total Revenues</b>	<b>92,746,443</b>	<b>186,226,386</b>	<b>174,095,790</b>	<b>125,104,873</b>

**City Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 16-17**

<b>Fund No.</b>	<b>Fund</b>	<b>Revenues Budget FY 16-17</b>	<b>Expenditures Budget FY 16-17</b>	<b>Revenues Less Expenditures</b>	<b>Plus Transfers</b>	<b>Est. 7-1-2016 Beginning Balance</b>	<b>Equals Est. Net Available</b>
10	General	60,275,676	65,897,370	(5,621,694)	(8,761,537)	14,383,231	-
32	Fill The Gap	4,500	39,254	(34,754)	-	34,754	-
33	JCEF	9,500	57,828	(48,328)	-	48,328	-
34	Court Special Fund	27,500	122,284	(94,784)	-	94,784	-
35	RICO	420,437	420,527	(90)	-	90	-
37	VALUE Kids	-	2,979	(2,979)	-	2,979	-
40	Volunteer Firemen's	1,158	286,030	(284,872)	-	284,872	-
41	BYB Fund	400	635	(235)	-	235	-
42	MAG/ADOT Proj	502,959	538,400	(35,441)	35,440	1	-
43	CDBG	438,000	538,000	(100,000)	100,000	-	-
45	Towing/Impound	110,000	267,157	(157,157)	-	157,157	-
46	Special Districts	20,000,000	19,999,999	1	-	(1)	-
50	Airport Opns	266,510	374,262	(107,752)	-	107,752	-
51	Airport Improv	302,000	302,000	-	-	-	-
54	Solid Waste	4,985,065	5,478,556	(493,491)	-	493,491	-
55	Stormwater Quality	216,000	216,000	-	-	-	-
57	Cemetery	84,698	235,533	(150,835)	-	150,835	-
59	Sundance Wtr Rechg	14,600	628,318	(613,718)	-	613,718	-
60	Sewer	6,826,517	11,837,765	(5,011,248)	-	5,011,248	-
61	Water	20,772,311	38,952,806	(18,180,495)	(300,000)	18,480,495	-
62	W&S Revenue Bonds	-	4,873	(4,873)	-	4,873	-
66	APS/SRP Mitigation	-	93,164	(93,164)	-	93,164	-
68	Future Road Improvement	-	2,130,384	(2,130,384)	-	2,130,384	-
70	HURF	4,239,431	5,152,430	(912,999)	-	912,999	-
71	Streets Improv	-	1,896,744	(1,896,744)	-	1,896,744	-
73	Police Grants	1,100,100	1,100,100	-	-	-	-
74	Area Agency (AAA)	173,400	658,570	(485,170)	485,170	-	-
75	Fire Grants	1,209,909	1,209,909	-	-	-	-
76	Park Grants	137,745	245,056	(107,311)	-	107,311	-
78	Sundance Crossings	247,679	549,741	(302,062)	-	302,062	-
79	Rodeo Grounds	58,000	94,635	(36,635)	-	36,635	-
80	Transient Lodging Tax	53,900	53,900	-	-	-	-
100	Pks & Rec Impact Fees	-	530,272	(530,272)	-	530,272	-
103	Gen Govt Impact Fees	-	428,179	(428,179)	-	428,179	-
104	Streets Impact Fees	-	3,046,389	(3,046,389)	-	3,046,389	-
105	Wtr Sys Improv	-	4,990,255	(4,990,255)	-	4,990,255	-
106	Swr Improv	-	3,248,528	(3,248,528)	-	3,248,528	-
107	Fire Impact Fees	-	481,623	(481,623)	-	481,623	-
121	Replacement Reserve	10,015	1,409,976	(1,399,961)	1,393,000	6,961	-
122	Economic Development	-	2,720,118	(2,720,118)	2,720,000	118	-
125	Risk Mgt Retention	137,000	1,101,540	(964,540)	964,540	-	-
160	Impact Fees Parks & Rec	-	1,249,554	(1,249,554)	-	1,249,554	-
161	Impact Fees Library	-	167,291	(167,291)	-	167,291	-
162	Impact Fees Police	506	507	(1)	-	1	-

**City Of Buckeye**  
**Revenue and Expenditure Estimates**  
**For FY 16-17**

<b>Fund No.</b>	<b>Fund</b>	<b>Revenues Budget FY 16-17</b>	<b>Expenditures Budget FY 16-17</b>	<b>Revenues Less Expenditures</b>	<b>Plus Transfers</b>	<b>Est. 7-1-2016 Beginning Balance</b>	<b>Equals Est. Net Available</b>
163	Impact Fees Fire	-	1,661,579	(1,661,579)		1,661,579	-
164	Impact Fees Streets	-	499,784	(499,784)		499,784	-
165	Impact Fees Water	-	85,334	(85,334)		85,334	-
166	Impact Fees Waste Water	-	813,116	(813,116)		813,116	-
170	Parks & Rec Imp Fees	400,070	1,092,390	(692,320)		692,320	-
171	Library Impact Fees	224,040	624,948	(400,908)		400,908	-
172	Streets Impact Fees	95,020	273,329	(178,309)		178,309	-
173	Public Safety Imp Fees	1,000,150	2,917,183	(1,917,033)		1,917,033	-
174	Water Impact Fees	27,981	86,472	(58,491)		58,491	-
175	Wastewater Impact Fees	117,148	396,153	(279,005)		279,005	-
180	Dwn Twn Revital	19,534	-	19,534		(507,870)	(488,336)
185	Heritage Park	-	78,110	(78,110)		78,110	-
493	Jackrabbit Swr O&M	550	550	-		-	-
550	SLID Opns	242,614	324,736	(82,122)		82,122	-
610	Roadway Const	-	2,110,639	(2,110,639)	2,000,000	110,639	-
630	CIP Pks & Library	121,000	421,000	(300,000)	300,000	-	-
640	CIP Road Proj	-	134,984	(134,984)		134,984	-
641	Transit Programs	-	58,387	(58,387)	58,387	-	-
650	Auto & Tech	-	560,000	(560,000)		560,000	-
655	Tech Life Cycle	-	649,653	(649,653)	630,000	19,653	-
660	Non-Constr Improv Projects	-	552,533	(552,533)	375,000	177,533	-
672	CIP Fire	-	2,431,992	(2,431,992)		2,431,992	-
703	Jackrabbit Swr Debt	231,250	321,344	(90,094)		90,094	-
	<b>Total</b>	<b>125,104,873</b>	<b>194,853,657</b>	<b>(69,748,784)</b>	<b>-</b>	<b>69,260,448</b>	<b>(488,336)</b>

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

Ele	Department or Fund	Personnel Services	Professional/ Contractual Services	Repairs/ Maintenance	Operating Supplies Equip-<\$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	One-time Expenditures	Reserves	Total
	Manager	857,609	77,000	-	18,000	22,297	-	-	42,861	-	-	1,017,767
	Mayor & Council	441,027	20,000	-	99,580	114,430	-	-	7,500	-	-	682,537
	Finance	1,001,883	1,472,501	2,500	762,750	6,975	-	15,200	861,750	500,000	-	4,623,559
	Human Resources	764,307	80,000	-	121,900	4,168	-	-	33,100	-	-	1,003,475
	Police	14,008,391	647,000	83,000	1,098,500	116,099	-	-	621,000	-	-	16,573,990
	Court	784,838	74,850	-	19,000	1,815	-	-	3,500	-	-	884,003
	Fire	11,009,082	470,000	-	596,775	57,157	-	-	95,872	415,000	-	12,643,886
	Recreation	1,087,341	116,700	18,000	161,500	6,313	-	-	-	-	-	1,389,854
	Parks	680,471	10,500	53,400	102,440	3,730	-	-	-	35,000	-	885,541
	Library	1,034,889	12,000	-	151,900	2,530	-	-	5,700	-	-	1,207,019
	Community Services Admin	692,915	10,000	-	61,000	14,522	-	-	59,700	31,500	-	869,637
	Construction & Contracting	731,963	-	-	17,700	7,370	-	-	250	35,000	-	792,283
	Fleet	667,507	-	-	315,600	13,401	-	-	-	-	-	996,508
	Public Works Admin	437,674	272,998	360,000	18,412	4,688	-	-	8,500	-	-	1,102,272
	Marketing and Communications	357,268	-	-	28,995	4,385	-	-	-	-	-	390,648
	Development Services	2,449,731	565,000	-	88,202	33,792	-	-	17,000	31,240	-	3,184,965
	Economic Development	387,447	31,800	-	22,946	29,000	-	-	1,500	-	-	472,693
	Engineering	1,524,680	106,500	-	64,882	8,284	-	-	625	27,000	-	1,731,971
	Information Technology	1,247,324	1,637,200	100,000	39,816	14,160	-	-	-	186,000	-	3,224,500
	Clerk	427,088	150,900	-	24,664	13,765	-	-	12,800	-	-	629,217
	Debt Service	-	-	-	-	-	942,474	-	-	-	-	942,474
	Reserves/Contingency	-	-	-	-	-	-	-	-	-	10,648,571	10,648,571
	Fill The Gap	-	-	-	-	-	-	-	-	-	39,254	39,254
	JCEF	-	-	-	-	-	-	-	4,900	-	52,928	57,828
	Court Special Fund		6,000		8,500						107,784	122,284
	RICO		140,000	-	272,827	7,700						420,527
	VALUE Kids				500						2,479	2,979
	Volunteer Firemen's				3,700						282,330	286,030
	BYB Fund				635							635
	MAG/ADOT Proj									538,400		538,400
	CDBG PROGRAM									538,000		538,000
	Towing/Impound	40,000			106,000						121,157	267,157
	Special Districts										19,999,999	19,999,999
	Airport Opns	95,605	142,100	4,769	48,432	3,304	-	-	7,000	-	73,052	374,262
	Airport Improv										302,000	302,000
	Solid Waste	1,030,010	4,017,000	-	71,132	8,686	-	40,000	10,000	-	301,728	5,478,556
	Stormwater Quality										216,000	216,000



**City Of Buckeye  
Adopted Budget  
For FY 16-17**

Ele Department or Fund	Personnel Services	Professional/ Contractual Services	Repairs/ Maintenance	Operating Supplies Equip<\$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	One-time Expenditures	Reserves	Total
Cemetery	119,758		45,300	1,200					1,500	67,775	235,533
Sundance Wtr Rechg		160,000								468,318	628,318
Sewer	2,065,982	487,000	897,300	1,098,367	27,825	1,019,513	50,000	2,347,900	2,595,000	1,248,878	11,837,765
Water	4,740,719	2,590,300	4,845,500	2,571,711	49,396	4,178,648	110,000	786,700	25,000	19,054,832	38,952,806
W&S Revenue Bonds								4,873			4,873
APS/SRP Mitigation										93,164	93,164
Future Road Improvement										2,130,384	2,130,384
HURF (Streets)	1,726,703	25,610	205,000	1,149,966	5,938	99,291	-	1,500	-	1,938,422	5,152,430
Streets Improv										1,896,744	1,896,744
Police Grants	195,040								905,060		1,100,100
Senior Center	468,440	3,200	-	97,467	1,000	-	-	22,000	66,463		658,570
Fire Grants									1,209,909		1,209,909
Park Grants									135,000	110,056	245,056
Sundance Crossings			155,000	278,238						116,503	549,741
Rodeo Grounds									94,635	-	94,635
Transient Lodging Tax		53,900									53,900
Pks & Rec Impact Fees									530,272		530,272
Gen Govt Impact Fees										428,179	428,179
Streets Impact Fees									-	3,046,389	3,046,389
Wtr Sys Improv										4,990,255	4,990,255
Swr Improv										3,248,528	3,248,528
Fire Impact Fees						80,000				401,623	481,623
Replacement Reserve									1,393,000	16,976	1,409,976
Economic Development								120,000	2,020,000	580,118	2,720,118
Risk Mgt Retention				920,000	1,540			180,000			1,101,540
Impact Fees Parks & Rec										1,249,554	1,249,554
Impact Fees Library										167,291	167,291
Impact Fees Police										507	507
Impact Fees Fire										1,661,579	1,661,579
Impact Fees Streets										499,784	499,784
Impact Fees Water										85,334	85,334
Impact Fees Waste Water										813,116	813,116
Parks & Rec Imp Fees										1,092,390	1,092,390
Library Impact Fees										624,948	624,948
Streets Impact Fees										273,329	273,329
Public Safety Imp Fees										2,917,183	2,917,183
Water Impact Fees										86,472	86,472

City Of Buckeye  
 Adopted Budget  
 For FY 16-17

Ele	Department or Fund	Personnel Services	Professional/ Contractual Services	Repairs/ Maintenance	Operating Supplies Equip-<\$5000	Professional Development	Debt Service	Bad Debt Expense	Other Charges/ Services	One-time Expenditures	Reserves	Total
	Wastewater Impact Fees										396,153	396,153
	Heritage Park										78,110	78,110
	Jackrabbit Swr O&M				50		500					550
	SLID Opns		4,000		225,114						95,622	324,736
	Roadway Const						25,000			2,085,639		2,110,639
	CIP Pks & Library									421,000		421,000
	CIP Road Proj									134,984		134,984
	Transit Program									58,387		58,387
	Auto & Tech									560,000		560,000
	Tech Life Cycle									649,653		649,653
	Non-Constr Improv Projects									552,533		552,533
	CIP Fire									1,359,115	1,072,877	2,431,992
	Jackrabbit Swr Debt						231,250				90,094	321,344
	<b>Total Expenditures</b>	<b>51,075,692</b>	<b>13,384,059</b>	<b>6,769,769</b>	<b>10,668,401</b>	<b>584,270</b>	<b>6,576,676</b>	<b>215,200</b>	<b>5,256,531</b>	<b>17,134,290</b>	<b>83,188,769</b>	<b>194,853,657</b>
	Percent Of Total	26.21%	6.87%	3.47%	5.48%	0.30%	3.38%	0.11%	2.70%	8.79%	42.69%	100.00%

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

<b>Departments/Programs</b>	<b>Budget FY 15-16</b>	<b>Budget FY 16-17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% Of Total</b>
BYB Fund	2,265	635	(1,630)	-71.96%	0.00%
City Attorney	900,000	900,000	-	0.00%	0.46%
Clerk	490,193	629,217	139,024	28.36%	0.32%
Construction & Contracting	577,053	757,283	180,230	31.23%	0.39%
Finance	1,078,066	3,103,559	2,025,493	187.88%	1.59%
Human Resources	813,451	1,003,475	190,024	23.36%	0.51%
Information Technology	1,493,607	3,038,500	1,544,893	103.43%	1.56%
Manager	908,117	1,017,767	109,650	12.07%	0.52%
Marketing and Communications	328,481	390,648	62,167	18.93%	0.20%
Mayor & Council	630,316	682,537	52,221	8.28%	0.35%
Transient Lodging Tax	60,000	53,900	(6,100)	-10.17%	0.03%
<b>Administration</b>	<b>7,281,549</b>	<b>11,577,521</b>	<b>4,295,972</b>	<b>59.00%</b>	<b>5.94%</b>

Buckeye Explorer	10,069	-	(10,069)	-100.00%	0.00%
Cemetery	45,300	166,258	120,958	267.02%	0.09%
City Prosecutor	120,000	120,000	-	0.00%	0.06%
Court	731,625	884,003	152,378	20.83%	0.45%
Court Special Fund	14,500	14,500	-	0.00%	0.01%
Fire	10,855,655	12,228,886	1,373,231	12.65%	6.28%
JCEF	-	4,900	4,900	-	0.00%
Police	14,440,939	16,573,990	2,133,051	14.77%	8.51%
Police Grants	169,000	195,040	26,040	15.41%	0.10%
RICO	602,700	420,527	(182,173)	-30.23%	0.22%
Towing/Impound	56,000	146,000	90,000	160.71%	0.07%
Volunteer Firemen's	3,700	3,700	-	0.00%	0.00%
<b>Public Safety</b>	<b>27,049,487</b>	<b>30,757,804</b>	<b>3,708,317</b>	<b>13.71%</b>	<b>15.79%</b>

Area Agency (AAA)	531,173	592,107	60,934	11.47%	0.30%
Community Services Admin	713,906	838,137	124,231	17.40%	0.43%
Library	1,088,377	1,207,019	118,642	10.90%	0.62%
Parks	702,502	850,541	148,039	21.07%	0.44%
Recreation	1,146,856	1,389,854	242,998	21.19%	0.71%
VALUE Kids	500	500	-	0.00%	0.00%
<b>Community Services</b>	<b>4,183,314</b>	<b>4,878,158</b>	<b>694,844</b>	<b>16.61%</b>	<b>2.50%</b>

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

Departments/Programs	Budget FY 15-16	Budget FY 16-17	\$ Change	% Change	% Of Total
Airport Opns	289,378	301,210	11,832	4.09%	0.15%
Fleet	949,147	996,508	47,361	4.99%	0.51%
Jackrabbit Swr O&M	2,000	50	(1,950)	-97.50%	0.00%
Public Works Admin	631,501	1,102,272	470,771	74.55%	0.57%
Sewer	4,408,204	6,974,374	2,566,170	58.21%	3.58%
SLID Opns	210,314	229,114	18,800	8.94%	0.12%
Solid Waste	4,619,341	5,176,828	557,487	12.07%	2.66%
Streets (HURF)	2,677,897	3,114,717	436,820	16.31%	1.60%
Sundance Wtr Rechg	160,000	160,000	-	0.00%	0.08%
Water	10,469,244	15,699,199	5,229,955	49.96%	8.06%
<b>Public Works</b>	<b>24,417,025</b>	<b>33,754,272</b>	<b>9,337,247</b>	<b>38.24%</b>	<b>17.32%</b>
Development Services	2,356,156	3,153,725	797,569	33.85%	1.62%
Economic Development	381,633	472,693	91,060	23.86%	0.24%
Economic Development Fund	60,000	120,000	60,000	100.00%	0.06%
Engineering	1,431,996	1,704,971	272,975	19.06%	0.88%
<b>Community Development</b>	<b>4,229,785</b>	<b>5,451,389</b>	<b>1,221,604</b>	<b>28.88%</b>	<b>2.80%</b>
Debt Service	7,041,447	6,345,426	(696,021)	-9.88%	3.26%
Jackrabbit Swr Debt	-	231,250	231,250	-	0.12%
Non-departmental	3,403,700	-	(3,403,700)	-100.00%	0.00%
Risk Mgt Retention	874,540	1,101,540	227,000	25.96%	0.57%
Sundance Crossings	287,158	433,238	146,080	50.87%	0.22%
<b>Non-departmental</b>	<b>11,606,845</b>	<b>8,111,454</b>	<b>(3,495,391)</b>	<b>-30.11%</b>	<b>4.16%</b>
<b>Reserve/ Contingencies</b>	<b>74,792,059</b>	<b>83,188,769</b>	<b>8,396,710</b>	<b>11.23%</b>	<b>42.69%</b>
<b>CIP, Equip, &amp; One-time Expend</b>	<b>104,508,989</b>	<b>17,134,290</b>	<b>(87,374,699)</b>	<b>-83.60%</b>	<b>8.79%</b>
<b>Total</b>	<b>258,069,053</b>	<b>194,853,657</b>	<b>(63,215,396)</b>	<b>-24.50%</b>	<b>100.00%</b>

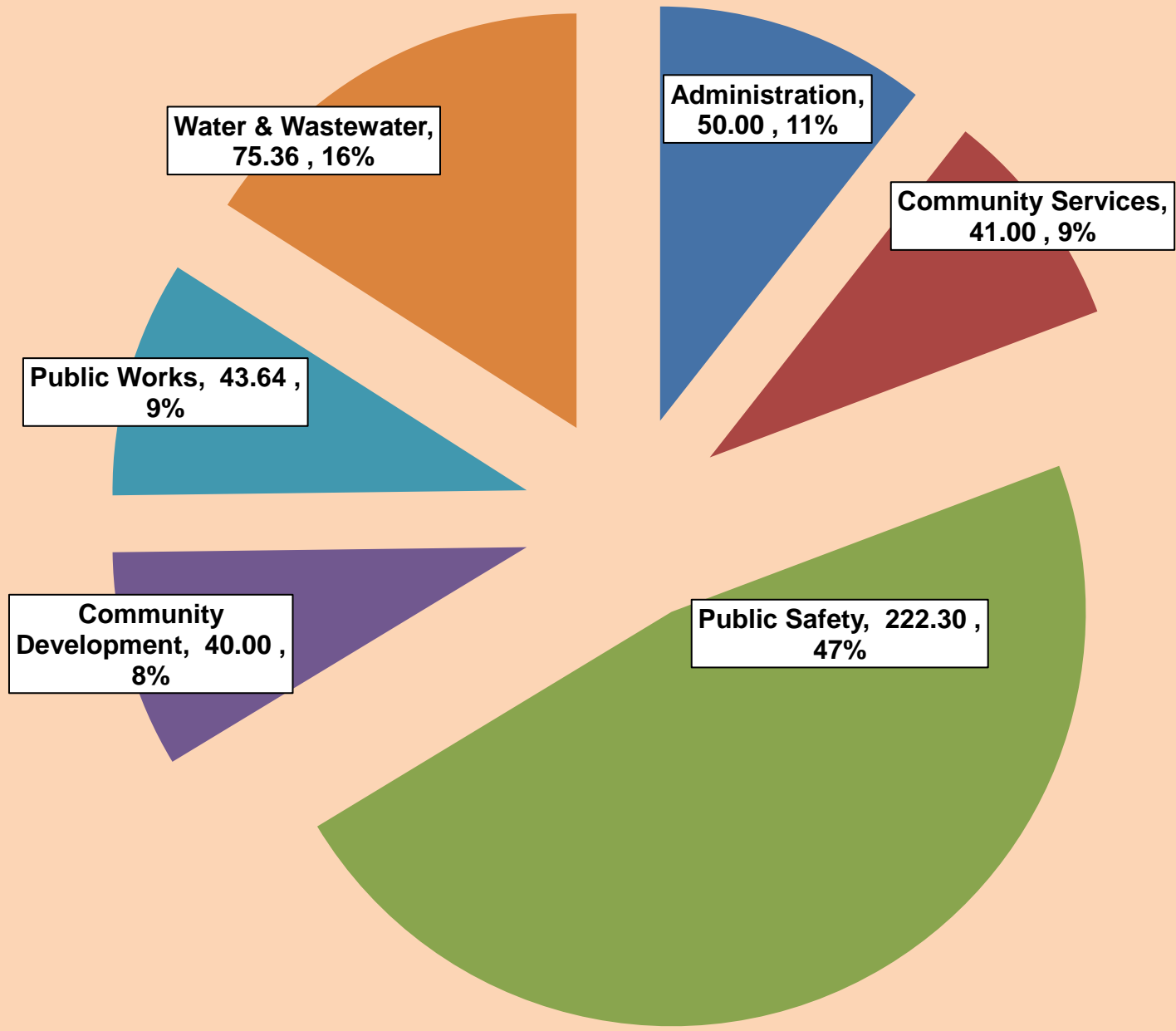
**City Of Buckeye  
Authorized Positions  
For The Periods Indicated**

<b>Program/Department</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Mayor & Council	1.00	2.00	2.00	2.00	2.00
Manager	2.00	5.00	5.00	6.00	6.00
Construction & Contracting	-	3.00	6.00	7.00	7.00
Marketing and Comm	-	-	3.00	3.00	3.00
Administrative Services	2.00	2.00	-	-	-
Clerk	3.00	4.00	4.00	4.00	4.00
Finance	11.00	8.00	8.00	9.00	9.00
Human Resources	6.00	8.00	7.00	7.00	7.00
Information Technology	8.00	8.00	9.00	10.00	12.00
<b>Administration</b>	<b>33.00</b>	<b>40.00</b>	<b>44.00</b>	<b>48.00</b>	<b>50.00</b>
Comm Services Admin	4.80	5.80	5.50	5.50	5.50
Library	8.88	9.00	15.00	14.00	14.00
Parks & Recreation	-	-	-	-	-
Parks	6.50	6.00	8.00	7.00	7.00
Recreation	7.50	6.00	5.00	7.00	7.00
Senior Programs	7.20	7.20	7.50	7.50	7.50
CAP	-	-	-	-	-
<b>Community Services</b>	<b>34.88</b>	<b>34.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>
Fire	88.00	90.00	90.00	89.00	89.00
Cemetery	-	-	-	2.00	2.00
Magistrate Court	6.50	6.80	6.80	6.80	8.30
Police	112.00	117.50	118.50	119.50	123.00
<b>Public Safety</b>	<b>206.50</b>	<b>214.30</b>	<b>215.30</b>	<b>217.30</b>	<b>222.30</b>

**City Of Buckeye  
Authorized Positions  
For The Periods Indicated**

<b>Program/Department</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>
Development Services	11.00	12.00	11.00	10.00	10.00
Economic Development	3.00	5.00	3.00	3.00	3.00
Engineering	-	14.00	14.00	14.00	14.00
Building Safety	11.00	11.00	11.00	11.00	13.00
<b>Community Development</b>	<b>25.00</b>	<b>42.00</b>	<b>39.00</b>	<b>38.00</b>	<b>40.00</b>
Public Works Admin	2.25	2.25	2.25	1.25	1.25
Facility Maintenance	3.00	3.00	4.00	4.00	4.00
Vehicle Maintenance	6.00	6.00	6.00	6.00	7.00
Solid Waste Enterprise	3.31	3.98	4.31	8.39	8.39
Airport Enterprise	0.25	1.25	1.25	1.00	1.00
Streets	19.50	20.50	20.50	20.00	22.00
<b>Public Works</b>	<b>34.31</b>	<b>36.98</b>	<b>38.31</b>	<b>40.64</b>	<b>43.64</b>
<b>Water &amp; Wastewater</b>	<b>47.69</b>	<b>55.02</b>	<b>59.69</b>	<b>57.36</b>	<b>63.36</b>
<b>Global Water Company</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Total</b>	<b>381.38</b>	<b>422.30</b>	<b>437.30</b>	<b>454.30</b>	<b>472.30</b>
Population Estimates July 1	54,102	56,459	58,745	62,582	65,192
Positions Per 1000 Capita	7.05	7.48	7.44	7.26	7.24

City Of Buckeye Authorized Positions For FY 16-17 - 472.30



**City Of Buckeye**  
**CIP, Equipment, & One-time Expenditures**  
**For FY 16-17**

<b>Department/Fund</b>	<b>Description</b>	<b>Amount</b>
Community ServicesPrograms	CAPITAL OUTLAY/IMPROVEMENT	66,500
Community ServicesPrograms	SPACE	66,463
Community ServicesPrograms	SKYLINE REGIONAL PARK	90,000
Community ServicesPrograms	LSTA GRANT	45,000
Community ServicesPrograms	BUCKEYE SKYLINE REGIONAL PARK	153,795
Community ServicesPrograms	BUCKEYE CITY LAKE	376,477
Community ServicesPrograms	MONROE AVE STREETSCAPE	300,000
Community ServicesPrograms	PROGRAM SUPPLIES/EQUIP	56,000
Community ServicesPrograms	MARATHON	65,000
<b>Community Services Programs</b>		<b>1,219,235</b>
Construction & Contracting	CAPITAL OUTLAY/IMPROVEMENT	35,000
<b>Construction &amp; Contracting</b>		<b>35,000</b>
Development Services	UNSPECIFIED GRANTS	538,000
Development Services	CAPITAL OUTLAY/IMPROVEMENT	31,240
Development Services	PROGRAM SUPPLIES/EQUIP	58,387
<b>Development Services</b>		<b>627,627</b>
Economic Development	CONTR SVC - REVITALIZATION	100,000
Economic Development	MARCOMM	120,000
Economic Development	Bronco	1,800,000
<b>Economic Development</b>		<b>2,020,000</b>
Engineering	CAPITAL OUTLAY/IMPROVEMENT	27,000
<b>Engineering</b>		<b>27,000</b>
Finance	PERMIT FEES FOR SCHOOLS	500,000
<b>Finance</b>		<b>500,000</b>
Fire	ADOPT-A-TREE	1,500
Fire	CAPITAL OUTLAY/IMPROVEMENT	415,000
Fire	FIRE STATION CONSTRUCTION	1,359,115
<b>Fire</b>		<b>1,775,615</b>
Fire Grants	NUCLEAR EMERG. MGMT	69,909
Fire Grants	UNSPECIFIED COMPETITIVE GRANTS	1,000,000
Fire Grants	USAI HAZ-MAT VEH EQUIPMENT	140,000
<b>Fire Grants</b>		<b>1,209,909</b>



**City Of Buckeye**  
**CIP, Equipment, & One-time Expenditures**  
**For FY 16-17**

Department/Fund	Description	Amount
Information Technology	CAPITAL OUTLAY/IMPROVEMENT	186,000
Information Technology	ENTERPRISE RESOURCE PLAN	560,000
Information Technology	PROGRAM SUPPLIES/EQUIP	649,653
<b>Information Technology</b>		<b>1,395,653</b>
Development Services	PROF SERVICES EL RIO	375,000
Development Services	GILA RIVER PROGRAM	177,533
<b>Development Services</b>		<b>552,533</b>
Police Grants	COPS- BVP GRANT	8,000
Police Grants	HOMELAND SECURITY GRANT	225,000
Police Grants	UNSPECIFIED COMP GRANTS	672,060
<b>Police Grants</b>		<b>905,060</b>
Public Works	CMAQ Trail	321,000
Public Works	SIGN INVENTORY REPLACEMENT	217,400
Public Works	NEW VEHICLE & EQUIP PURCHASE	1,393,000
<b>Public Works</b>		<b>1,931,400</b>
Roadway Construction	Miller Road Walkway	150,000
Roadway Construction	PAVEMENT MAINTENANCE	1,085,639
Roadway Construction	TS INDIAN SCHOOL AND JACKRABBIT	850,000
Roadway Construction	PM10 PAVE DIRT ROADS	134,984
<b>Roadway Construction</b>		<b>2,220,623</b>
Rodeo Grounds	RODEO GROUNDS EVENTS	94,635
<b>Rodeo Grounds</b>		<b>94,635</b>
Wastewater	RECLAIMED WATER PROJECT	255,000
Wastewater	REPAIR SUNDANCE WRF	1,500,000
Wastewater	REPAIR TARTESSO WRF	190,000
Wastewater	REPAIR BELOAT WRF	350,000
Wastewater	REPAIR FESTIVAL WRF	300,000
<b>Wastewater</b>		<b>2,595,000</b>
Water	AIRPORT WELL	25,000
<b>Water</b>		<b>25,000</b>
	<b>Total CIP, Equip, &amp; One-time Expenditures</b>	<b>17,134,290</b>

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

<b>Department or Fund</b>	<b>FY 14-15</b>	<b>Revised Budget FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Manager	709,992	1,798,831	1,381,828	1,017,767
Non-departmental	5,307,118	-	-	-
Mayor & Council	496,734	669,394	560,304	682,537
Finance	960,551	3,916,865	4,412,230	4,623,559
Human Resources	755,910	962,934	889,616	1,003,475
Police	14,589,154	17,435,669	17,200,813	16,573,990
Court	747,112	766,836	724,838	884,003
Fire	11,361,821	12,692,140	12,268,271	12,643,886
Recreation	1,080,936	1,219,291	1,200,448	1,389,854
Parks	862,018	741,948	792,992	885,541
Library	1,443,796	1,156,383	1,134,524	1,207,019
Community Services Admin	639,596	794,969	692,452	869,637
Construction & Contracting	484,347	655,041	753,122	792,283
Fleet	832,843	891,157	852,734	996,508
Public Works Admin	681,129	1,023,500	976,720	1,102,272
Marketing and Communications	237,273	325,333	314,218	390,648
Development Services	2,302,692	2,731,224	2,758,116	3,184,965
Economic Development	346,069	2,273,149	2,388,454	472,693
Engineering	1,414,464	2,249,274	1,760,620	1,731,971
Information Technology	1,029,645	2,503,866	2,389,992	3,224,500
Clerk	469,900	563,909	431,709	629,217
Debt Service	8,271,608	1,142,892	1,050,110	942,474
Reserves/Contingency	-	9,240,390	-	10,648,571
<b>Total General Fund</b>	<b>55,024,710</b>	<b>65,754,995</b>	<b>54,934,112</b>	<b>65,897,370</b>
Fill The Gap	-	34,312	-	39,254
JCEF	-	49,128	900	57,828
Court Special Fund	1,791	101,784	7,000	122,284
RICO	786,672	602,700	373,700	420,527
VALUE Kids	-	3,479	500	2,979
Buckeye Explorer	-	10,069	10,069	-
Volunteer Firemen's	1,830	289,214	4,200	286,030
BYB Fund	1,777	930	930	635
MAG/ADOT Proj	-	200,500	200,500	538,400
CDBG PROGRAM	120,078	758,298	758,298	538,000

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

<b>Department or Fund</b>	<b>FY 14-15</b>	<b>Revised Budget FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Towing/Impound	117,333	290,763	109,605	267,157
Special Districts	-	17,242,852	-	19,999,999
Airport Opns	346,858	313,072	265,100	374,262
Airport Improv	107,686	124,654	106,600	302,000
Solid Waste	4,038,971	4,995,433	4,525,759	5,478,556
Stormwater Quality	-	-	-	216,000
Cemetery	49,893	303,521	113,956	235,533
Sundance Wtr Rechg	-	607,068	-	628,318
Sewer	9,101,464	16,238,935	12,101,563	11,837,765
Water	12,311,938	96,514,472	78,921,506	38,952,806
W&S Revenue Bonds	27	-	100	4,873
APS/SRP Mitigation	-	93,164	-	93,164
Future Road Improvement	-	2,130,384	-	2,130,384
HURF (Streets)	2,953,943	4,018,984	3,098,266	5,152,430
Streets Improv	771,906	1,745,217	-	1,896,744
Police Grants	231,635	721,742	669,698	1,100,100
Area Agency (AAA) - Senior Center	659,537	617,020	615,751	658,570
Fire Grants	246,936	1,516,345	1,521,745	1,209,909
Park Grants	50,448	269,790	116,200	245,056
Sundance Crossings	152,626	631,800	335,738	549,741
Rodeo Grounds	-	215,640	215,640	94,635
Transient Lodging Tax	-	60,000	49,000	53,900
Pks & Rec Impact Fees	779,941	2,056,136	1,469,526	530,272
Library Impact Fees	1,515,593	-	-	-
Gen Govt Impact Fees	469,264	443,251	15,072	428,179
Streets Impact Fees	14,370	3,055,896	10,208	3,046,389
Wtr Sys Improv	150	4,989,254	-	4,990,255
Swr Improv	75	3,251,830	3,302	3,248,528
Fire Impact Fees	240,613	722,298	240,675	481,623
Replacement Reserve	1,658,409	943,033	930,000	1,409,976
Economic Development	469,821	448,400	449,131	2,720,118
Risk Mgt Retention	833,040	874,540	1,027,540	1,101,540
Impact Fees Parks & Rec	-	1,353,800	104,246	1,249,554
Impact Fees Library	-	198,223	30,932	167,291

**City Of Buckeye  
Adopted Budget  
For FY 16-17**

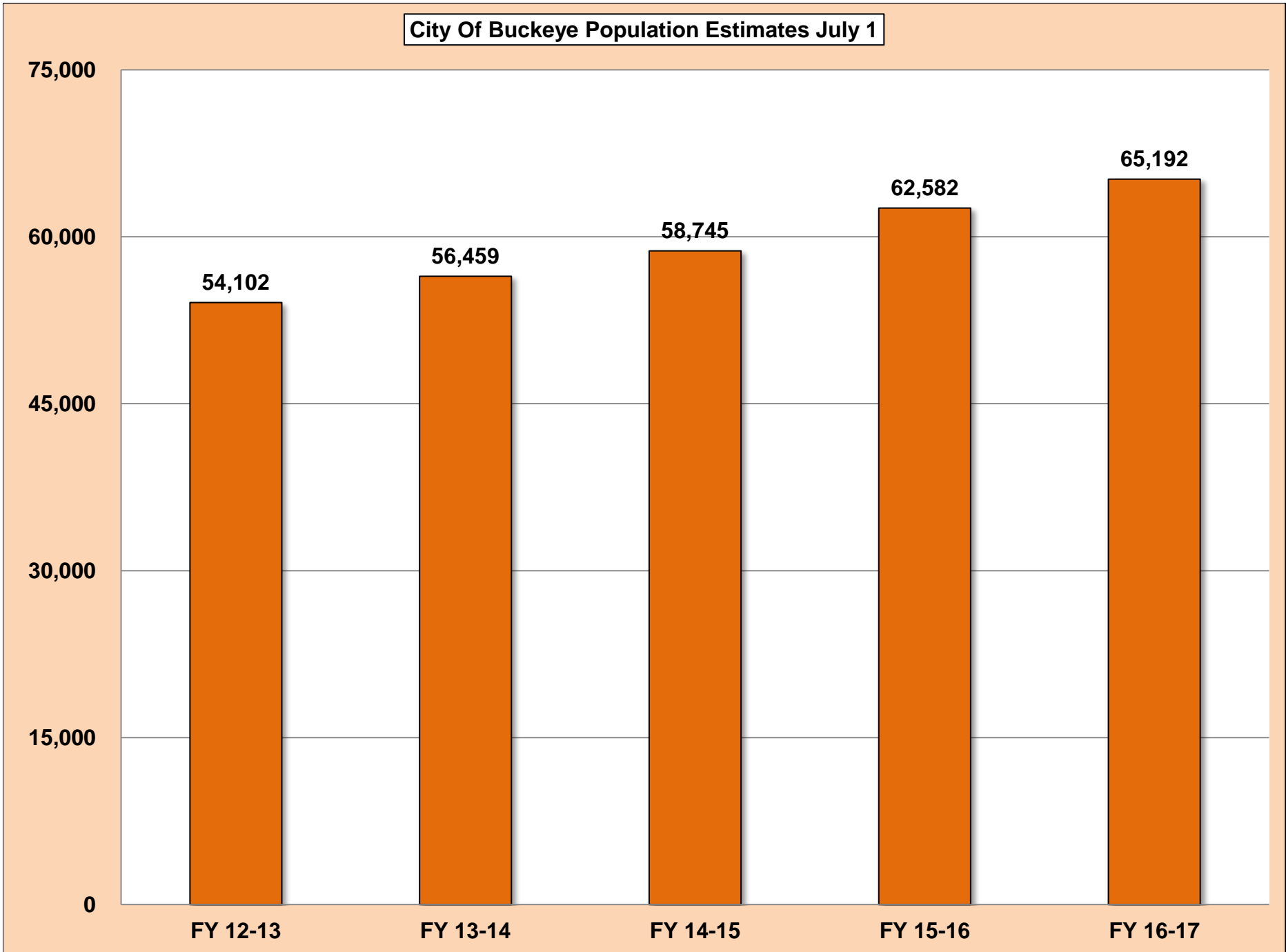
<b>Department or Fund</b>	<b>FY 14-15</b>	<b>Revised Budget FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Impact Fees Police	849,494	(506)	63,222	507
Impact Fees Fire	61,994	1,661,579	-	1,661,579
Impact Fees Streets	-	522,908	23,124	499,784
Impact Fees Water	30,576	138,843	26,754	85,334
Impact Fees Waste Water	-	823,657	10,541	813,116
Parks & Rec Imp Fees	-	580,249	-	1,092,390
Library Impact Fees	-	340,868	-	624,948
Streets Impact Fees	-	161,290	-	273,329
Public Safety Imp Fees	-	1,691,884	-	2,917,183
Water Impact Fees	85,797	466,310	62,400	86,472
Wastewater Impact Fees	1,330	372,558	-	396,153
Dwn Twn Revital	-	19,534	-	-
Heritage Park	-	78,110	-	78,110
Miller Rd O&M	75,531	-	-	-
Jackrabbit Swr O&M	2,082	3,562	2,900	550
SLID Opns	211,423	286,022	214,715	324,736
Roadway Const	1,705,840	3,620,564	2,909,925	2,110,639
CIP Gen	14,752	-	7,804	-
CIP Facilities	106,399	200,000	200,000	-
CIP Pks & Library	537,239	2,802,855	2,778,860	421,000
CIP Road Proj	86,624	-	-	134,984
Transit Program	5,880	107,795	6,776	58,387
Auto & Tech	1,404,823	1,560,000	1,000,000	560,000
Tech Life Cycle	26,287	600,000	600,000	649,653
Non-Constr Improv Projects	196,952	400,000	222,467	552,533
CIP Fire	127,122	6,048,997	3,617,005	2,431,992
Miller Rd Debt	720,847	-	-	-
Jackrabbit Swr Debt	160,563	237,452	166,600	321,344
Roosevelt Imp Dist	9,379	479,592	479,593	-
<b>Total Expenditures</b>	<b>99,480,269</b>	<b>257,997,049</b>	<b>175,729,755</b>	<b>194,853,657</b>

**City Of Buckeye Financial Indicators  
For FY 16-17**

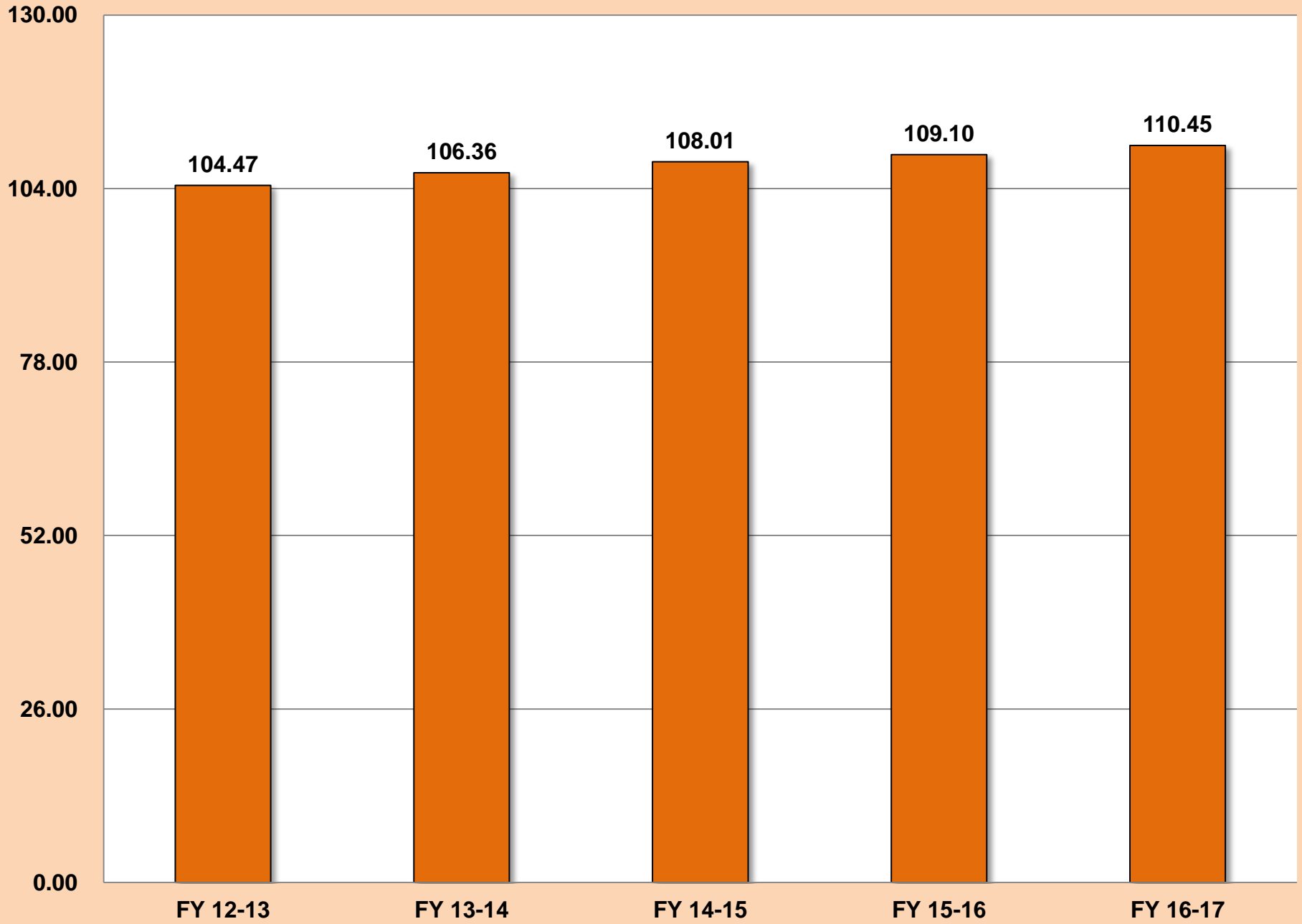
Indicators	Budget FY 12-13	Budget FY 13-14	Budget FY 14-15	Budget FY 15-16	Budget FY 16-17	Percent Change
<b>Population @ July 1</b>	54,102	56,459	58,745	62,582	65,192	4.17%
Annual Percent Change	3.38%	4.36%	4.05%	6.53%	4.17%	
<b>GDP Implicit Price Deflator</b>	104.47	106.36	108.01	109.10	110.45	1.24%
Annual Percent Change	2.02%	1.82%	1.55%	1.01%	1.24%	
<b>Sales Tax Revenues</b>	\$ 14,255,000	\$ 16,702,000	\$ 17,217,322	\$ 21,858,200	\$ 23,905,620	9.37%
Annual Percent Change	6.86%	17.17%	3.09%	26.95%	9.37%	
<b>Primary Net Assessed Valuation (NAV)</b>	\$295,509,637	\$280,928,213	\$296,070,299	\$320,169,039	339,702,713	6.10%
Annual Percent Change	-6.30%	-4.93%	5.39%	8.14%	6.10%	
<b>Opr Revenues/Deflated/Capita</b>	\$ 955	\$ 1,023	\$ 1,026	\$ 1,123	\$ 1,204	7.19%
Annual Percent Change	3.92%	7.11%	0.26%	9.46%	7.19%	
<b>Property Tax Levies</b>	\$5,332,766	\$5,079,332	\$ 5,332,600	\$ 5,763,043	6,114,649	6.10%
Annual Percent Change	5.29%	-4.75%	4.99%	8.07%	6.10%	
<b>Opr Expenditures/Deflated/Capita</b>	\$ 1,014	\$ 1,117	\$ 1,150	\$ 1,154	\$ 1,313	13.80%
Annual Percent Change	1.92%	10.21%	3.00%	0.28%	13.80%	
<b>Fulltime Positions/1000Capita</b>	7.25	7.48	7.39	7.26	7.24	-0.20%
Annual Percent Change	12.03%	3.13%	-1.16%	-1.81%	-0.20%	
<b>Debt Service as a % of LPV*</b>	0.13%	0.13%	0.13%	0.19%	0.17%	-13.04%
Annual Percent Change	5.69%	1.93%	-4.56%	52.95%	-13.04%	

\*Limited Property Value (LPV)

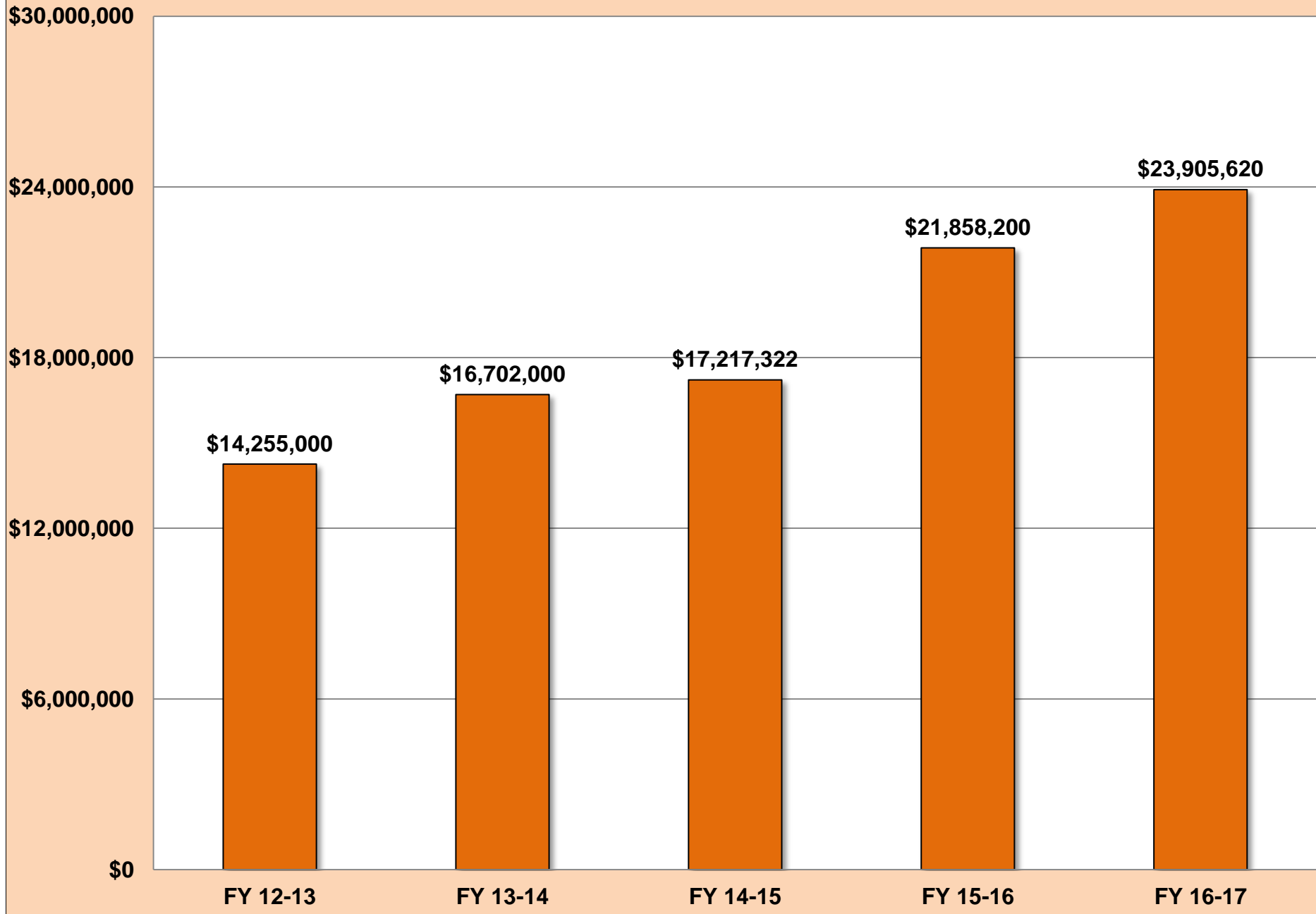
City Of Buckeye Population Estimates July 1



Gross Domestic Product Implicit Price Deflator Index

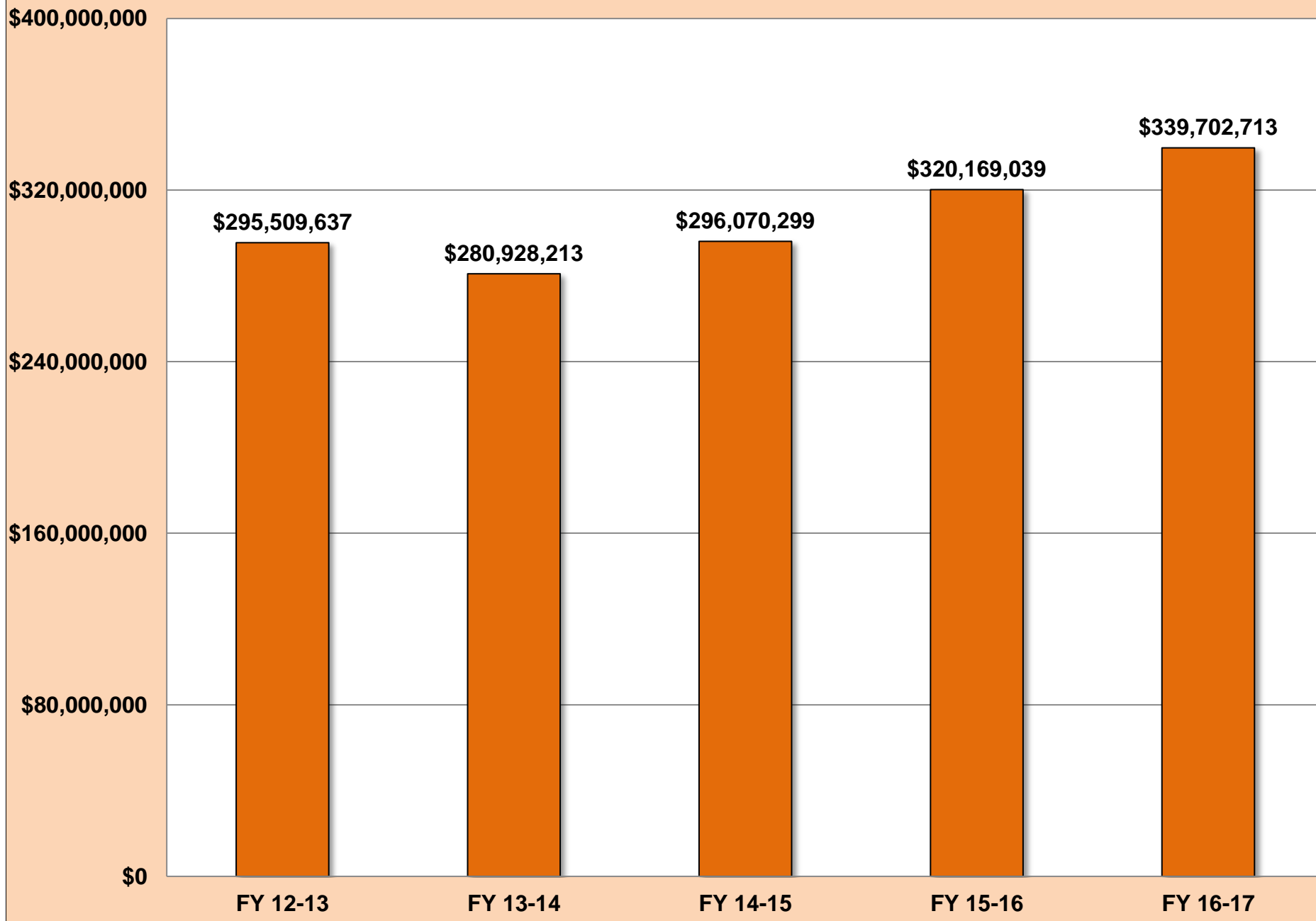


**City Of Buckeye Sales Tax Revenues**

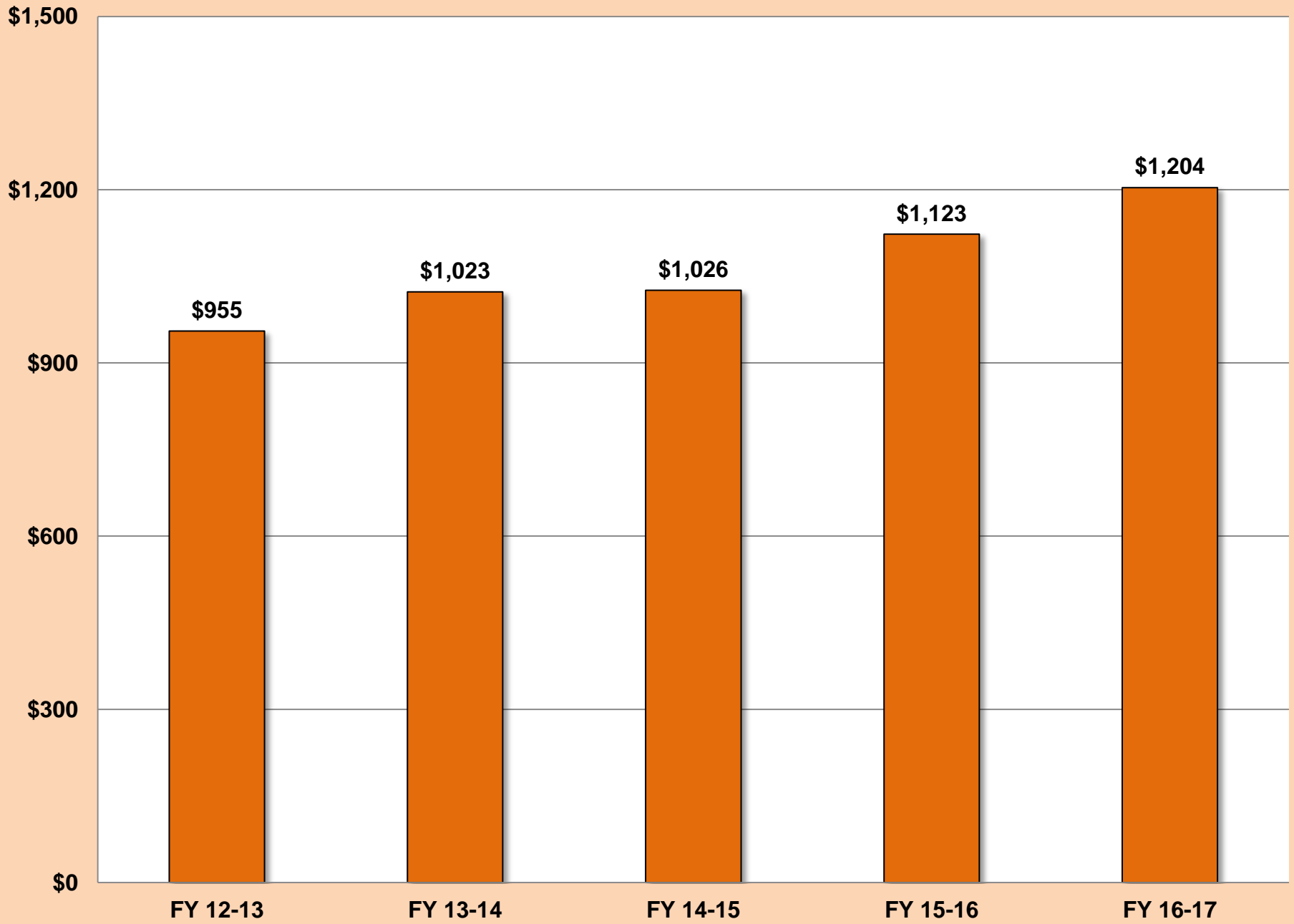




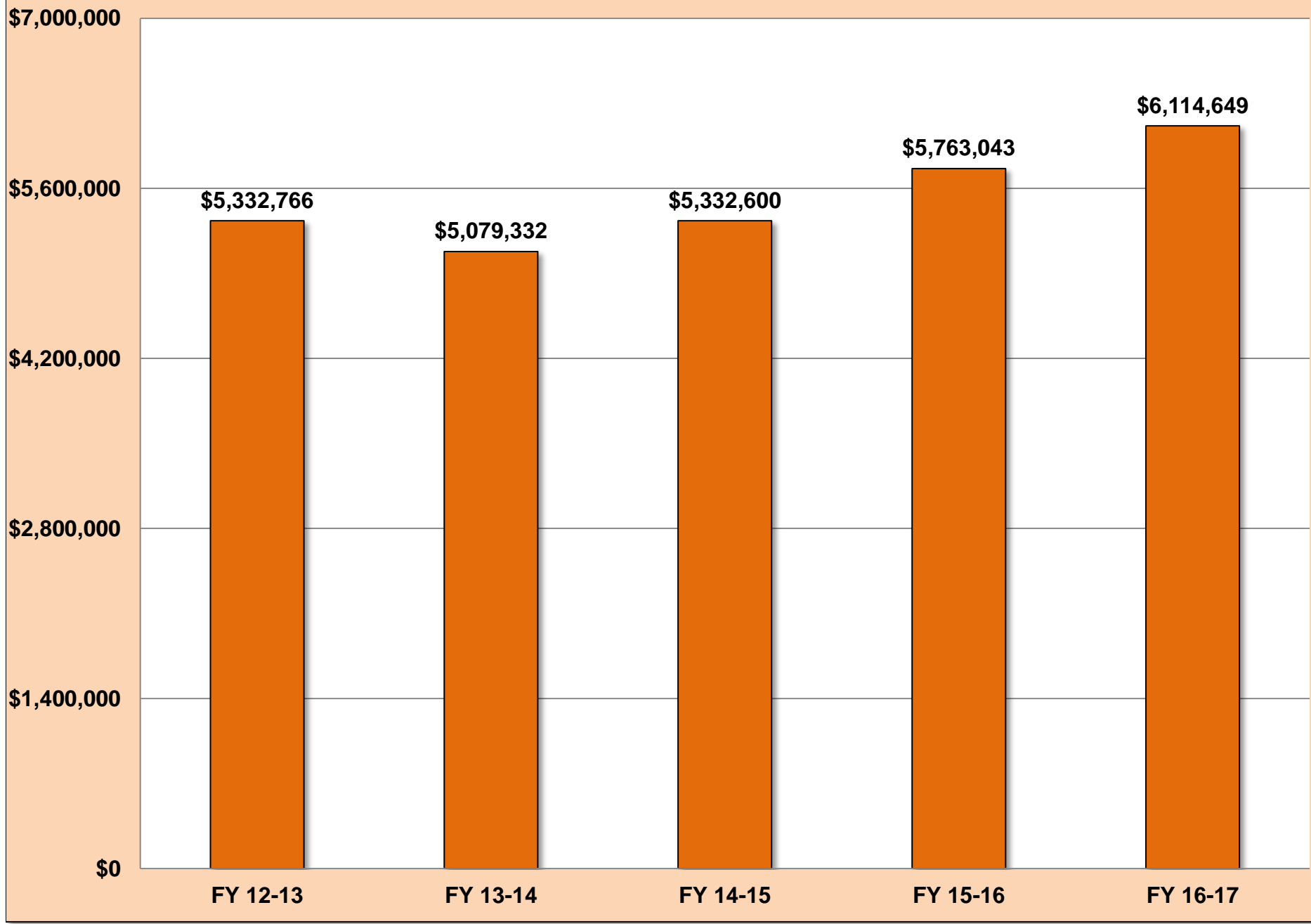
City Of Buckeye Primary Net Assessed Value



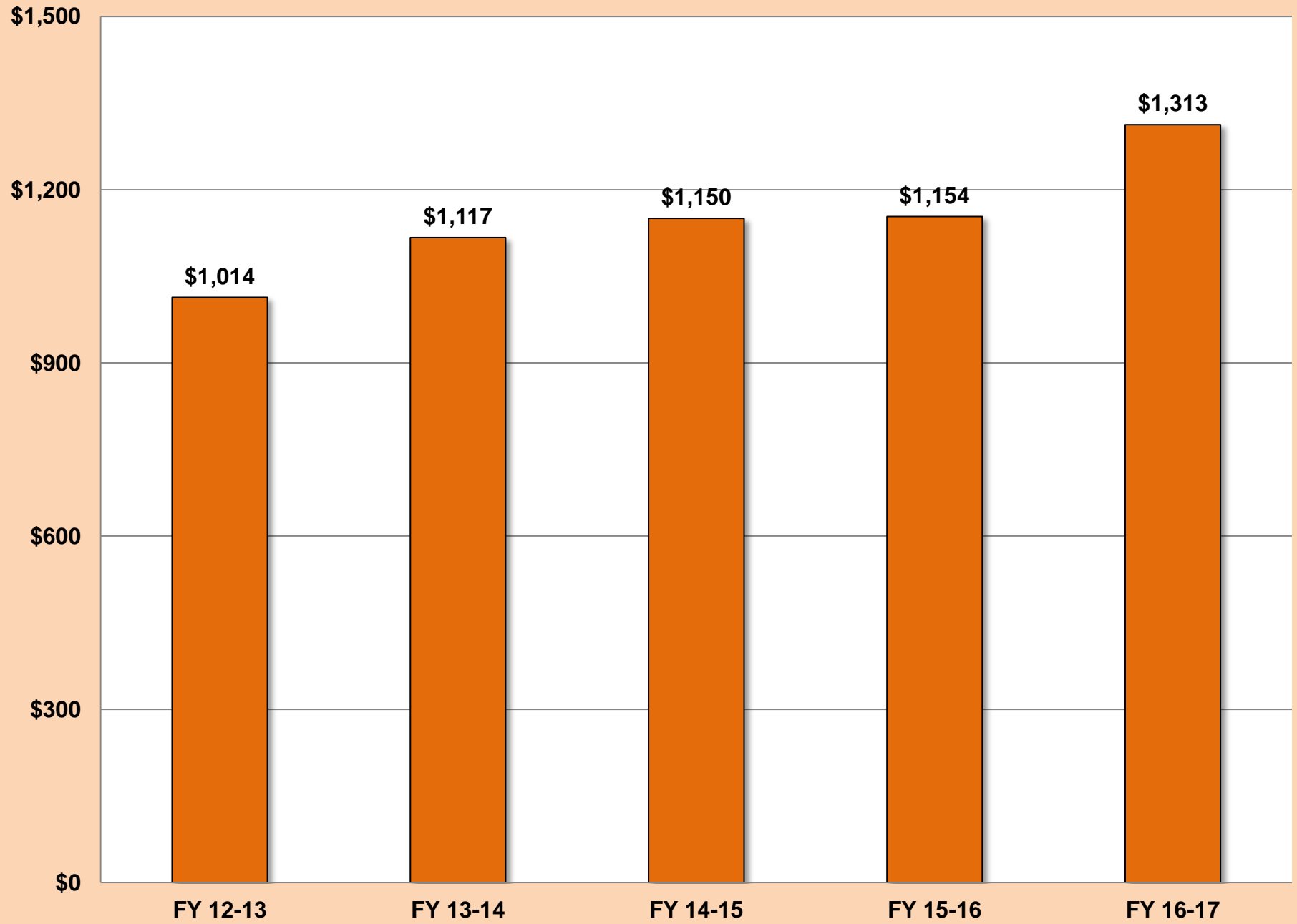
City Of Buckeye Operating Revenues Deflated Per Capita



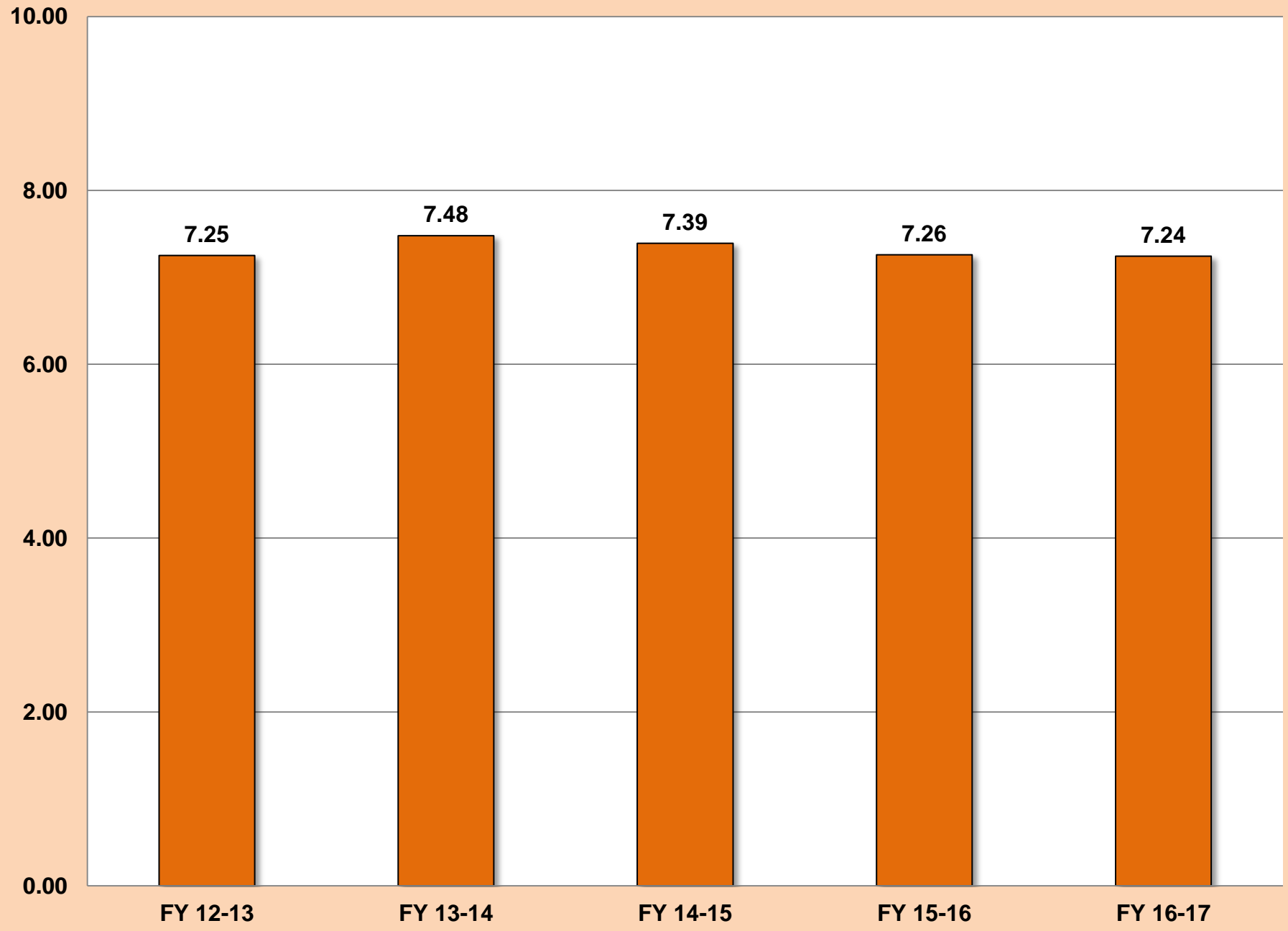
City Of Buckeye Primary Property Tax Levy



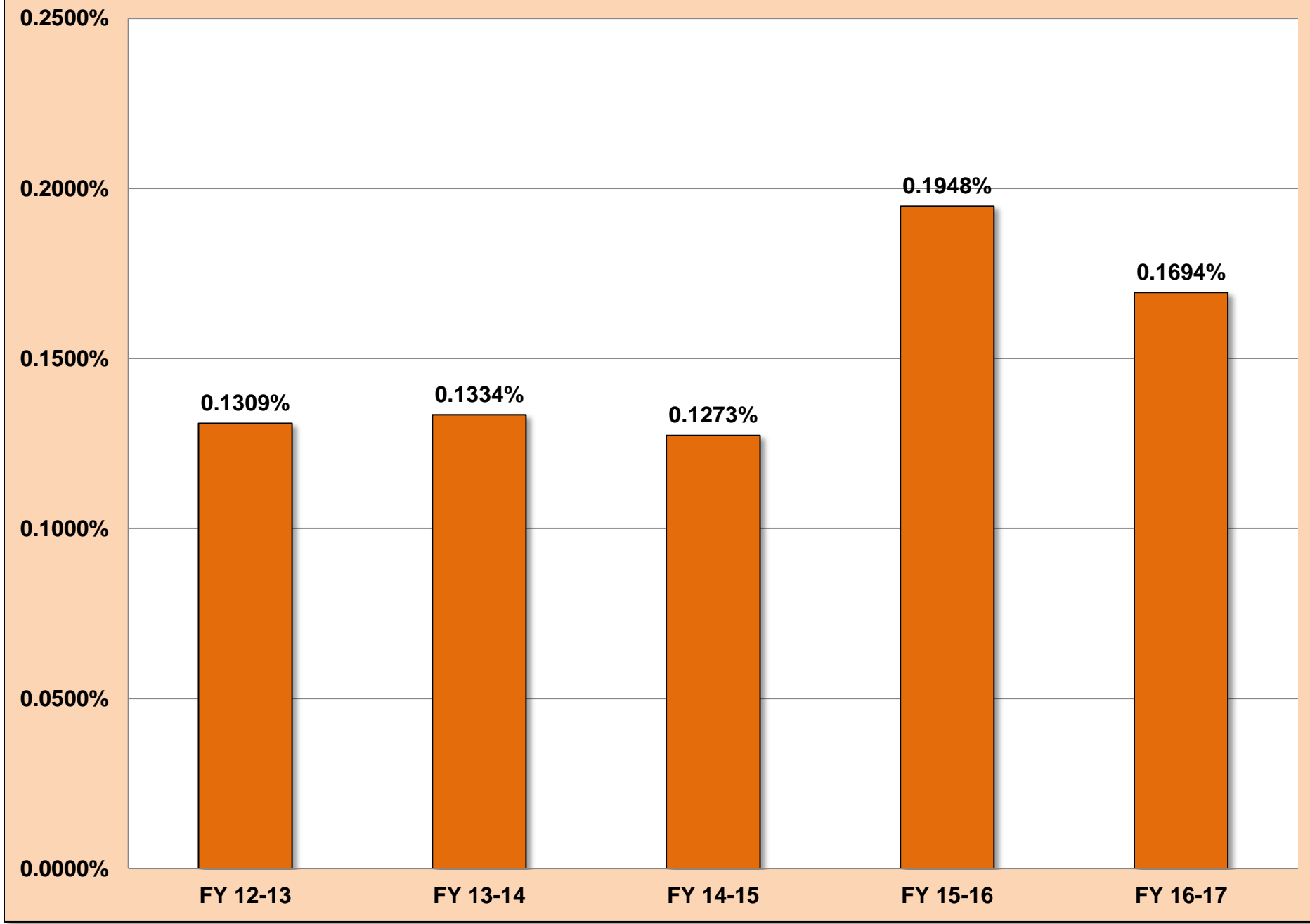
City Of Buckeye Operating Expenditures Deflated Per Capita



City Of Buckeye Fulltime Positions Per 1000 Capita

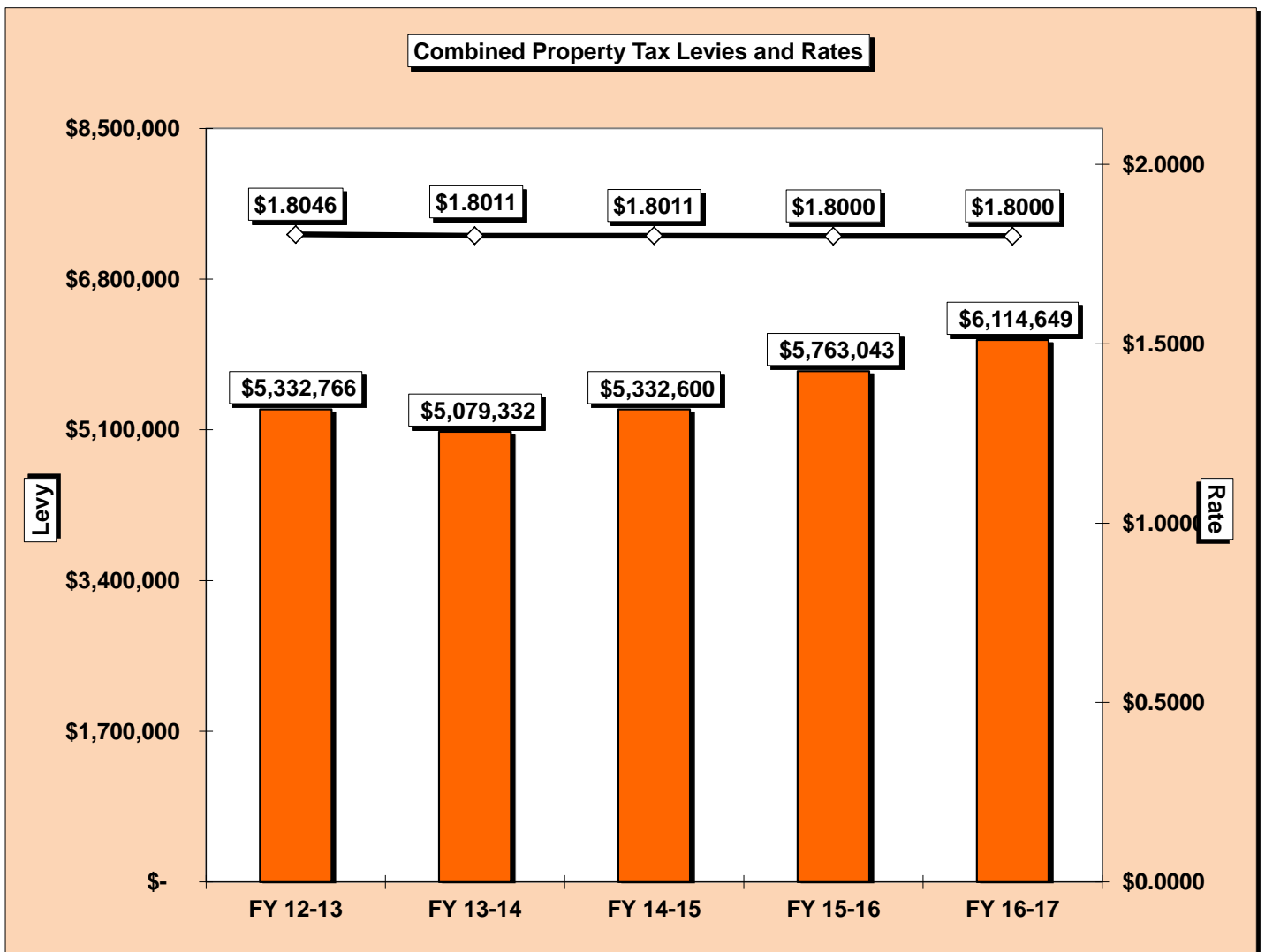


City Of Buckeye Debt Service As A Percent Of Taxable Value

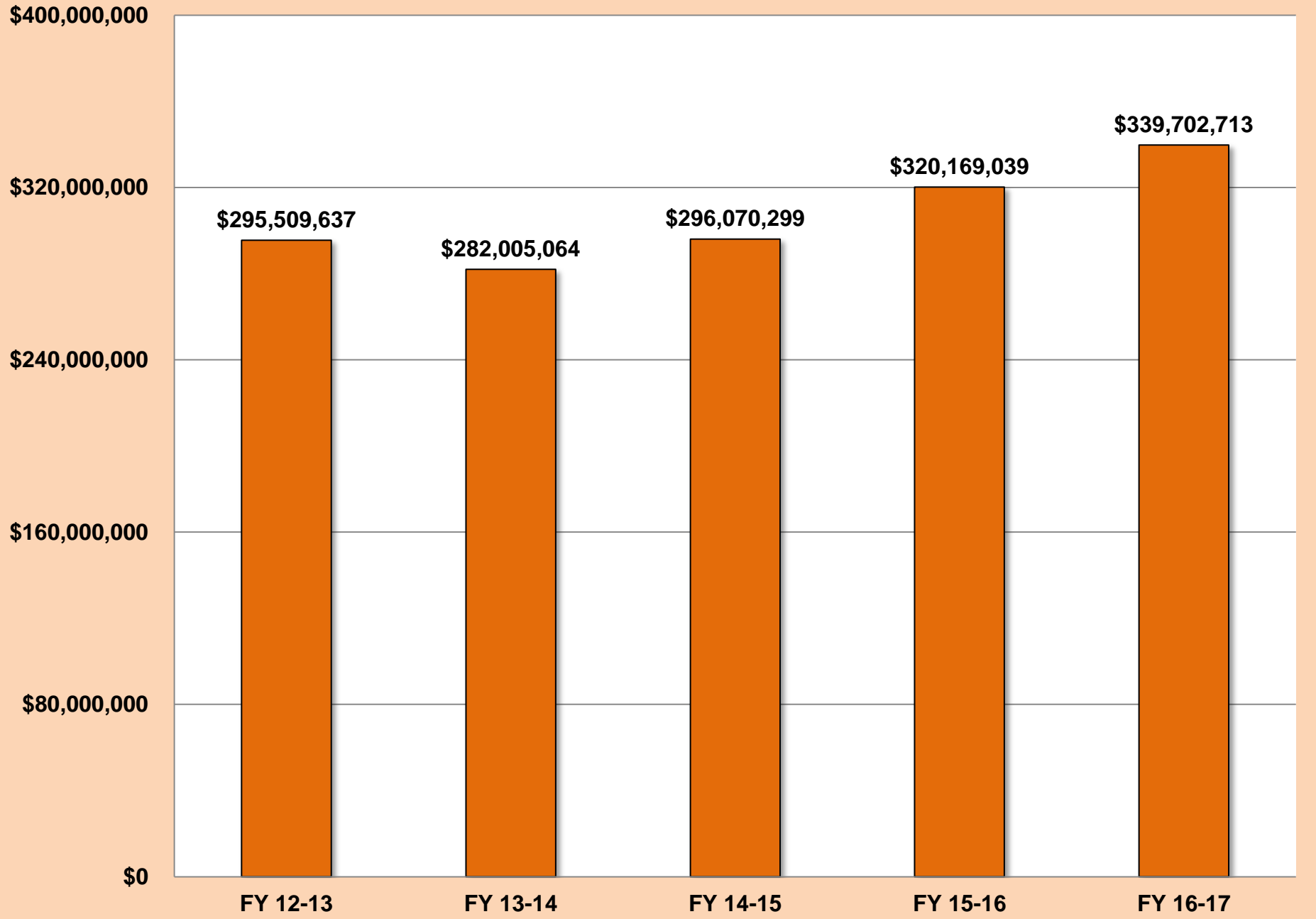


**City Of Buckeye  
Property Tax Levies and Rates  
For The Periods Indicated**

Year	Secondary			Primary			Total	
	AV	Levy	Rate/\$100	AV	Levy	Rate/\$100	Levy	Rate/\$100
FY 12-13	\$300,289,266	\$0	\$0.0000	\$295,509,637	\$5,332,766	\$1.8046	\$5,332,766	\$1.8046
FY 13-14	\$287,873,371	\$0	\$0.0000	\$282,005,064	\$5,079,332	\$1.8011	\$5,079,332	\$1.8011
FY 14-15	\$324,277,466	\$0	\$0.0000	\$296,070,299	\$5,332,600	\$1.8011	\$5,332,600	\$1.8011
FY 15-16	\$320,169,039	\$0	\$0.0000	\$320,169,039	\$5,763,043	\$1.8000	\$5,763,043	\$1.8000
FY 16-17	\$339,702,713	\$0	\$0.0000	\$339,702,713	\$6,114,649	\$1.8000	\$6,114,649	\$1.8000

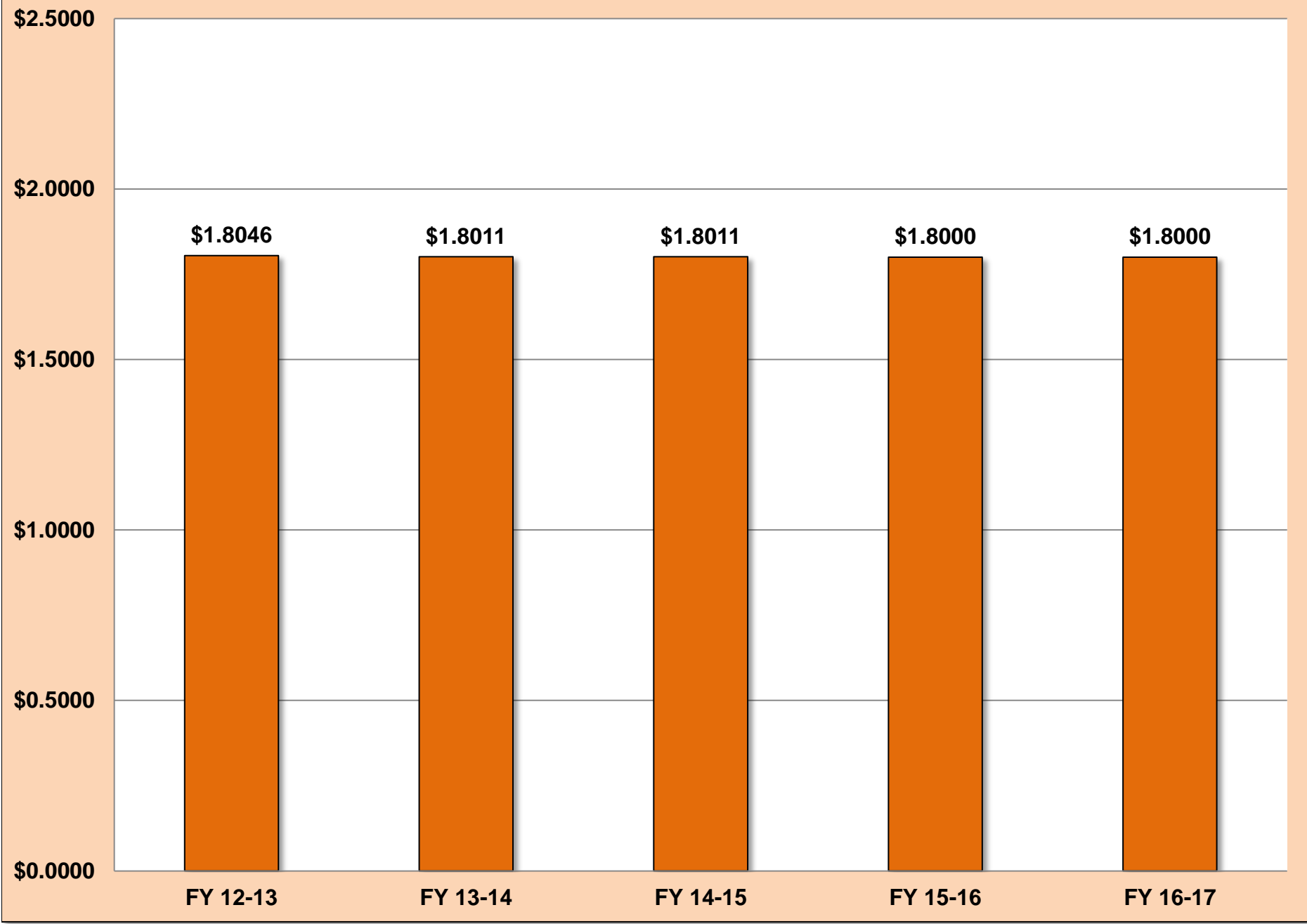


**City Of Buckeye Primary Taxable Assessed Value**





**City Of Buckeye Primary Property Tax Rate**



## General Fund Budget Overview

**Budget  
FY 16-17      Percent  
Of Total**

### Sources of Funds

Local TPT	\$23,851,720	31.95%
State Shared Revenues	\$15,991,180	21.42%
Beginning Fund Balance	\$14,383,231	19.27%
Building & Planning Fees	\$7,333,445	9.82%
Property Taxes	\$6,188,249	8.29%
Franchise Fees & Leases	\$2,985,600	4.00%
Charges For Services	\$2,471,607	3.31%
All Other Revenues	\$1,453,875	1.95%
<b>Total Sources Of Funds</b>	<b>\$74,658,907</b>	<b>100.00%</b>

### Uses of Funds

#### Programs

Public Safety	\$29,806,879	39.92%
Administration	\$11,522,986	15.43%
Reserves/ Contingencies	\$10,648,571	14.26%
CIP, Equip, One-time Expend, & Xfers	\$10,022,277	13.42%
Community Development	\$5,331,389	7.14%
Community Services	\$4,285,551	5.74%
Public Works	\$2,098,780	2.81%
Non-departmental	\$942,474	1.26%

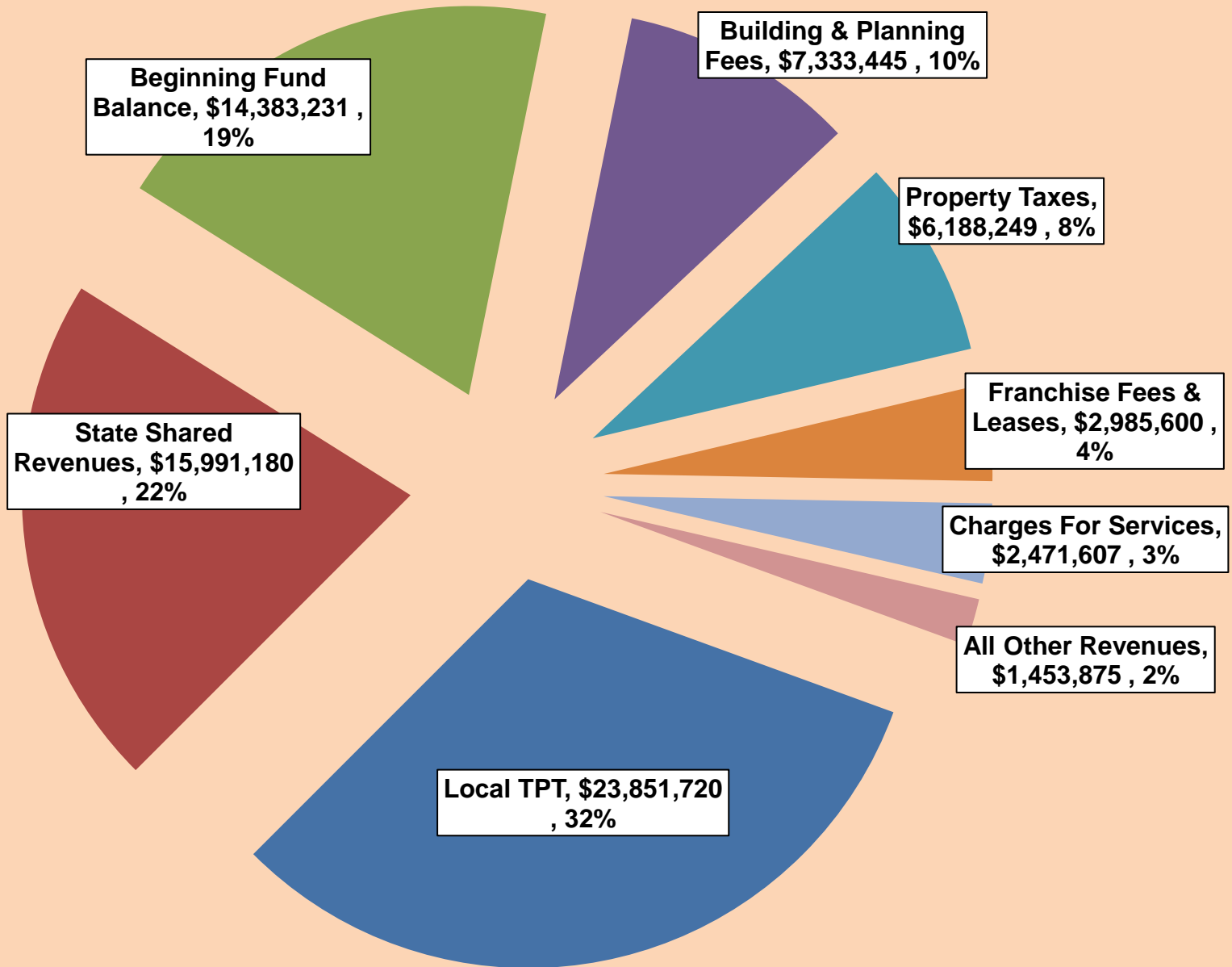
<b>Total Uses of Funds by Program</b>	<b>\$74,658,907</b>	<b>100%</b>
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#### Elements

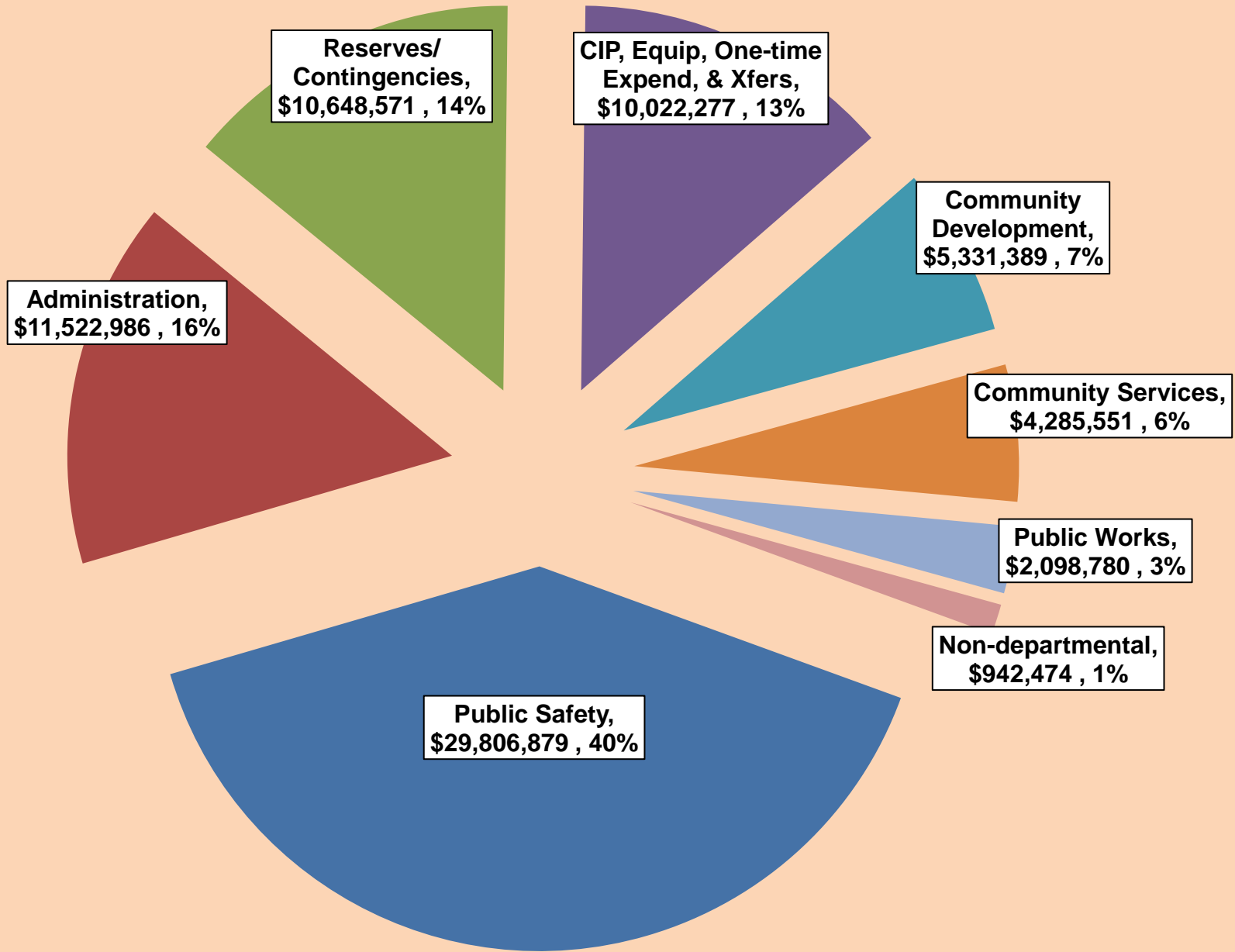
Personnel Services	\$40,593,435	54.37%
Professional/ Contractual Services	\$5,754,949	7.71%
Repairs/ Maintenance	\$616,900	0.83%
Operating Supplies/ Equip<\$5,000	\$3,814,562	5.11%
Debt Service	942,474	1.26%
Other Charges/ Services	\$2,265,739	3.03%
CIP, Equip, One-time Expend & Xfers	\$10,022,277	13.42%
Reserves/ Contingencies	10,648,571	14.26%

<b>Total Uses of Funds by Element</b>	<b>\$74,658,907</b>	<b>100.00%</b>
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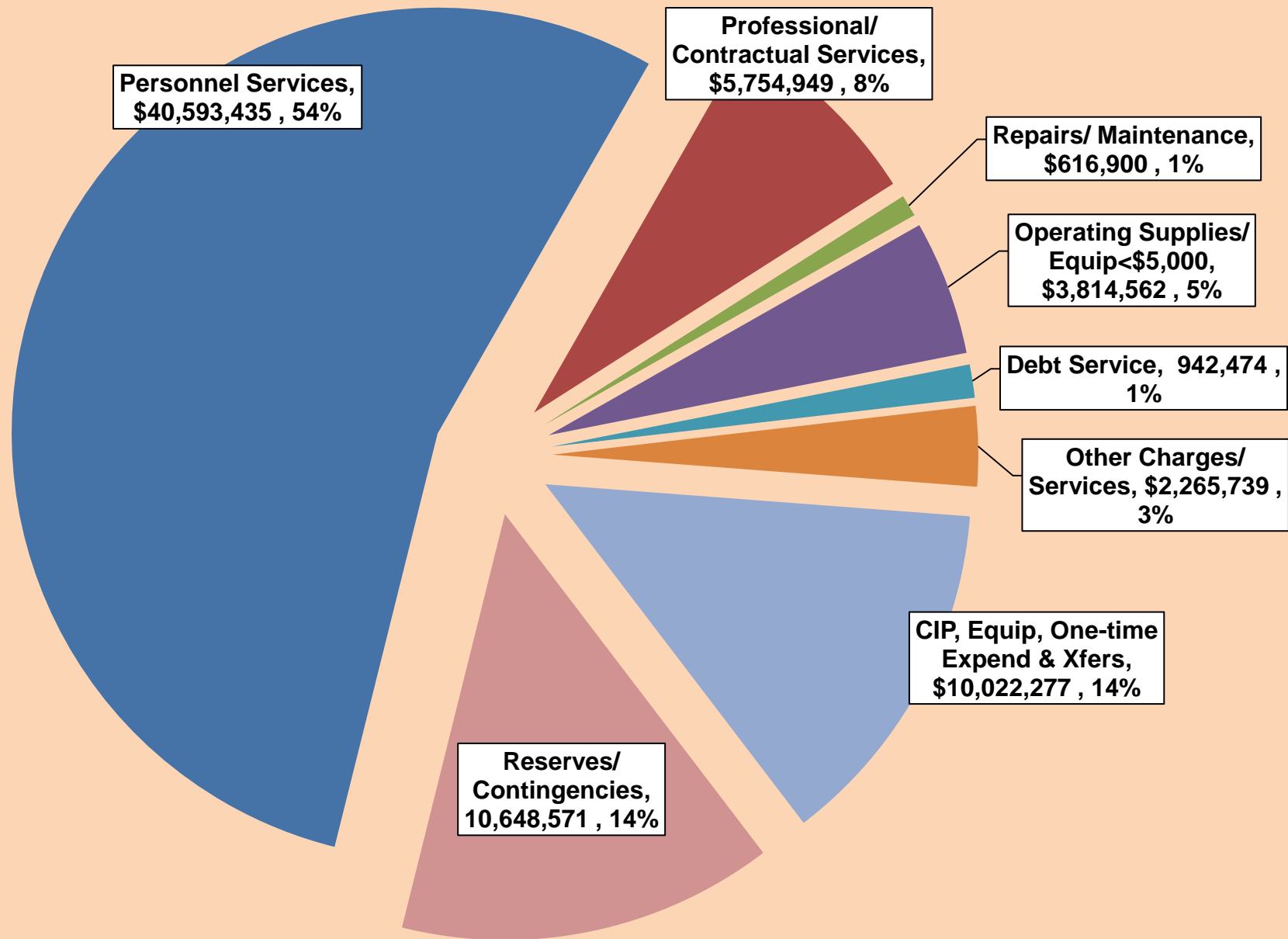
**FY 16-17 General Fund Sources Of Funds - \$74,658,907**



**FY 16-17 General Fund Uses Of Funds - \$74,658,907**



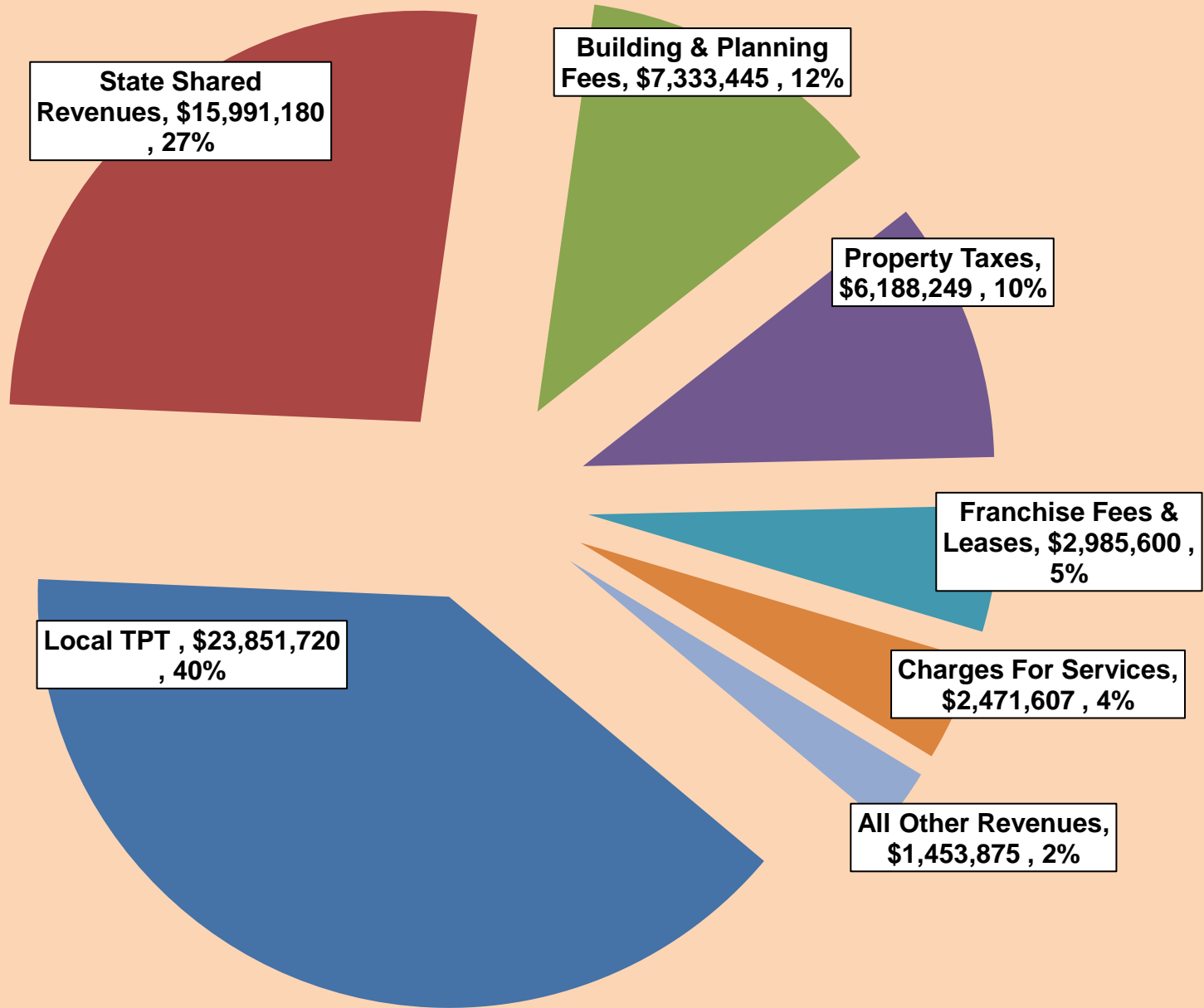
**FY 16-17 General Fund Uses Of Funds By Element - \$74,658,907**



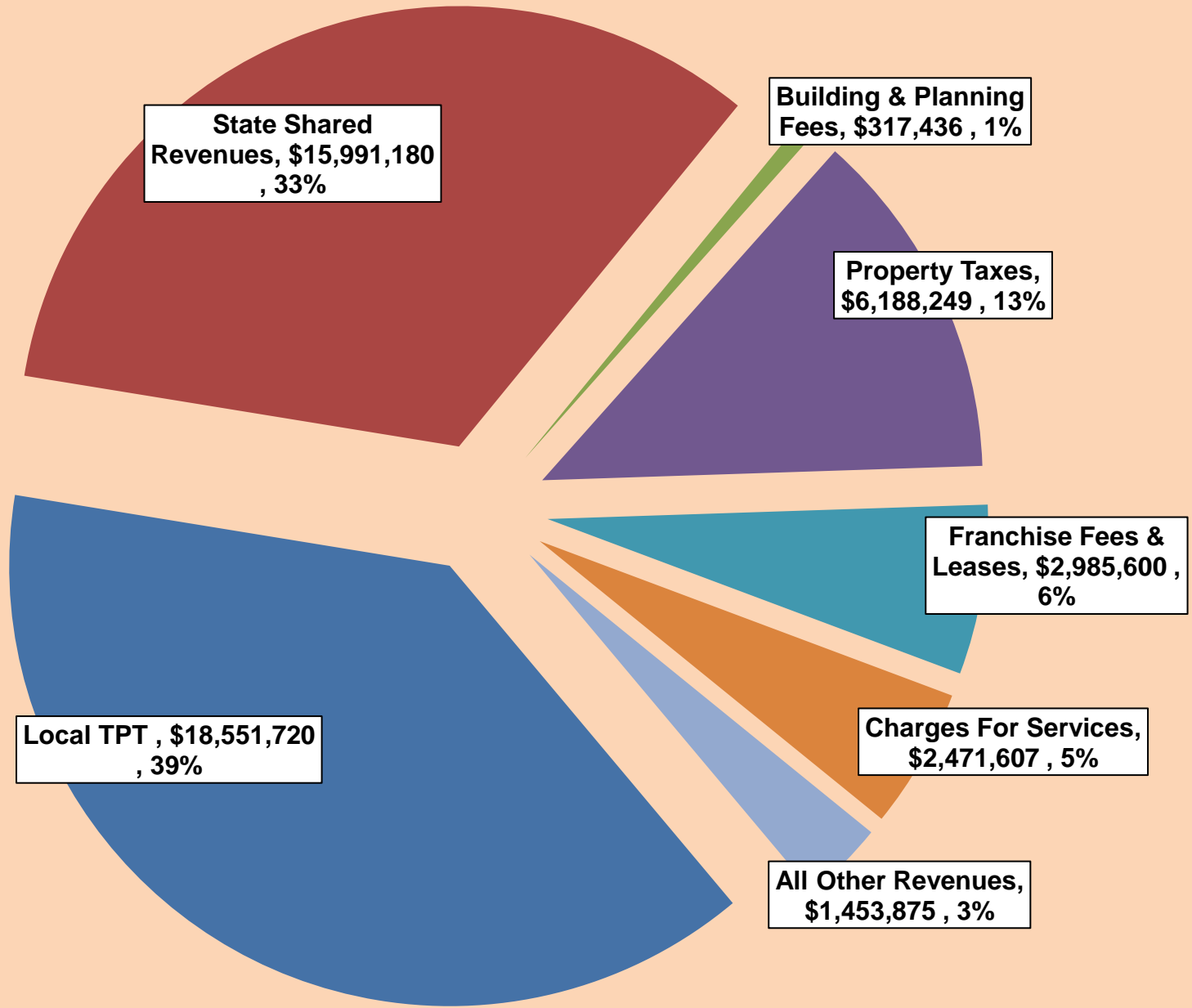
**City Of Buckeye**  
**General Fund Schedule Of Sources & Uses**  
**For FY 16-17**

<b>General Fund Sources and Uses Summary</b>	<b>Revised Budget FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operating Revenues</b>	<b>42,971,652</b>	<b>47,959,667</b>	<b>4,988,015</b>	<b>11.61%</b>
Personnel Services	37,436,362	40,593,435	3,157,073	8.43%
Professional/ Contractual Services	5,083,533	5,754,949	671,416	13.21%
Repairs/ Maintenance	594,400	616,900	22,500	3.79%
Operating Supplies/ Equip<\$5,000	3,783,562	3,814,562	31,000	0.82%
Professional Development	483,531	478,881	(4,650)	-0.96%
Debt Service	1,142,892	942,474	(200,418)	-17.54%
Bad Debt Expense	15,200	15,200	-	0.00%
Other Charges/ Services	1,693,625	1,771,658	78,033	4.61%
<b>Operating Expenditures</b>	<b>50,233,105</b>	<b>53,988,059</b>	<b>3,754,954</b>	<b>7.48%</b>
<b>Net From Operations</b>	<b>(7,261,453)</b>	<b>(6,028,392)</b>	<b>1,233,061</b>	<b>-16.98%</b>
Beginning Fund Balance	17,617,446	14,383,231	(3,234,215)	-18.36%
Local TPT - Construction	4,873,000	5,300,000	427,000	8.76%
Building Permit Fees	4,302,093	7,016,009	2,713,916	63.08%
Public Safety Support Festival	-	-	-	-
All Other Capital Revenues	4,100	-	(4,100)	-100.00%
<b>Capital Sources</b>	<b>26,796,639</b>	<b>26,699,240</b>	<b>(97,399)</b>	<b>-0.36%</b>
CIP, Equip, & One-time Expend	6,281,500	1,260,740	(5,020,760)	-79.93%
Reserves/Contingencies	9,240,390	10,648,571	1,408,181	15.24%
<b>Capital Expenditures</b>	<b>15,521,890</b>	<b>11,909,311</b>	<b>(3,612,579)</b>	<b>-23.27%</b>
<b>Net From Capital</b>	<b>11,274,749</b>	<b>14,789,929</b>	<b>3,515,180</b>	<b>31.18%</b>
Interfund Transfers	(4,013,296)	(8,761,537)	(4,748,241)	118.31%
<b>Ending Fund Balance</b>	<b>-</b>	<b>0</b>		
Total Revenues	52,150,845	60,275,676	8,124,831	15.58%
Total Expenditures	65,754,995	65,897,370	142,375	0.22%

**FY 16-17 General Fund Revenues - \$60,275,676**

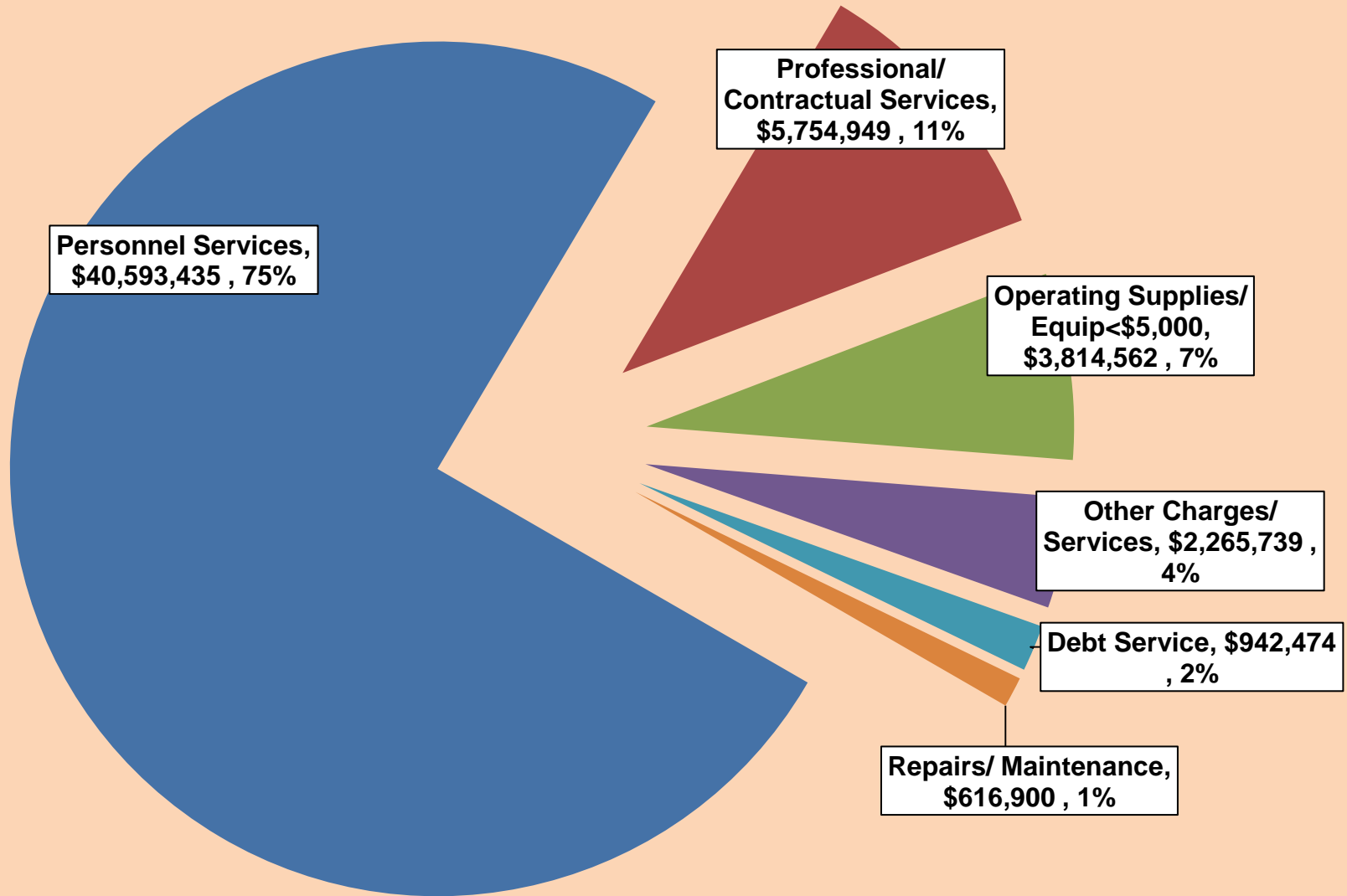


**FY 16-17 General Fund Operating Revenues - \$47,959,667**





**FY 16-17 General Fund Operating Expenditures - \$53,988,059**



**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 16-17**

<b>General Fund Revenues</b>	<b>FY 14-15</b>	<b>Revised FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Local TPT less Contracting	14,736,031	16,925,200	16,865,200	18,551,720
<b>Local TPT less Contracting</b>	<b>14,736,031</b>	<b>16,925,200</b>	<b>16,865,200</b>	<b>18,551,720</b>
TPT RECOVERIES	147,982	150,000	53,000	54,590
MAGISTRATE COURT FINES	511,583	500,000	440,000	475,000
NUISANCE ALARM ORD FINES	48,505	40,000	50,000	50,000
OCCUPATIONAL LICENSES	129,500	145,000	130,000	133,900
LIQUOR LICENSE	14,025	15,000	10,000	10,000
LICENSE APPLIC/REINSTATE FEE	9,595	11,000	9,000	9,000
<b>Local Government</b>	<b>861,189</b>	<b>861,000</b>	<b>692,000</b>	<b>732,490</b>
STATE SHARED SALES TAX	4,649,494	4,860,342	4,880,000	5,895,203
URBAN REVENUE SHARING	6,158,854	6,125,464	6,125,400	7,662,484
AUTO LIEU TAX	1,943,270	2,010,783	2,050,000	2,433,493
<b>State Shared Revenues</b>	<b>12,751,618</b>	<b>12,996,589</b>	<b>13,055,400</b>	<b>15,991,180</b>
PROPERTY TAX	5,223,633	5,763,043	5,763,000	6,114,649
PROPERTY TAX LEVY - BACK 1 YR	(3,582)	38,000	33,600	33,600
PROPERTY LEASE & EXCISE TAX	1,628	-	-	-
IN LIEU TAX - SRP	27,606	32,000	40,000	40,000
<b>Property Taxes</b>	<b>5,249,285</b>	<b>5,833,043</b>	<b>5,836,600</b>	<b>6,188,249</b>
LEGAL REVIEW REIMBURSEMENT	8,959	6,400	6,400	6,400
ADMINISTRATIVE FEES	14,950	19,500	9,026	9,026
COMM MP/PLANNED AREA DEV	52,650	39,041	10,418	10,418
CONDITIONAL USE PERMIT	6,100	10,800	1,581	1,581
DESIGN REVIEW	10,500	12,000	11,006	139,506
GENERAL PLAN AMENDMENT	25,200	8,400	-	-
REZONING	9,000	18,000	4,500	4,500
SITE PLAN	48,861	44,600	25,533	25,533
DIVISION OF PROPERTY	6,200	8,000	20,150	20,150
PRELIMINARY PLAT	127,940	137,000	68,660	68,660
FINAL PLAT	24,845	16,175	26,461	26,461
VARIANCES	2,600	5,200	5,200	5,200
<b>Building &amp; Planning Fees</b>	<b>337,805</b>	<b>325,116</b>	<b>188,936</b>	<b>317,436</b>

**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 16-17**

<b>General Fund Revenues</b>	<b>FY 14-15</b>	<b>Revised FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
LIBRARY FINES	16,070	22,600	25,600	27,136
PARK RENTALS	5,677	8,000	8,400	8,904
ADULT SPORTS FEES	18,236	35,000	17,600	18,656
COMMUNITY CENTER RENTAL	2,766	2,700	2,700	4,362
D.E.S. REIMBURSEMENT	54,521	50,000	80,000	80,000
KIDS B.A.S.E.	173,585	174,000	186,000	190,000
LIL SQUIRTS	28,203	37,000	31,100	32,966
SENIOR/ADULT FEES	5,505	6,500	4,600	3,376
SPECIAL EVENT APPLIC FEE	1,480	1,200	1,000	1,060
SPECIAL INT CLASS FEES	41,612	37,000	40,000	57,400
SPONSORSHIPS-SPORTS	3,000	3,500	10,000	3,000
SUNDANCE REC CTR CONCESSIONS	4,997	7,000	4,000	4,240
REC CENTER CONCESSIONS	2,276	1,500	2,300	2,438
SUMMER BREAK	58,167	64,000	61,000	64,660
SUMMER RECREATION FEES	27,512	25,000	27,500	29,150
SWIMMING POOL ADMISSIONS	48,477	46,000	47,000	49,820
SWIMMING POOL CONCESSIONS	16,478	16,500	16,500	16,490
POOL SWIM LESSON FEES	39,630	45,000	42,200	44,732
POOL RENTAL	11,912	10,000	14,763	12,000
LIFE SAFETY INSTRUCTION	420	2,500	500	530
TEEN FEES	1,297	1,200	1,200	1,272
YOUTH SPORTS FEES	89,357	90,000	90,000	101,400
CEMETERY MARKERS	17,085	-	-	-
CEMETERY OPEN/CLOSE GRAVES	46,195	-	-	-
CEMETERY, SALE OF LOTS	46,185	-	-	-
SR CTR-DON-CONGREGATE MEALS	14,386	18,900	14,400	15,264
SR CTR DON-HOME DELIVERY	1,531	2,100	2,600	2,756
SR CTR-DONATION-TRANSPORTATION	3,397	3,800	2,600	2,756
CFD O&M FEES	439,437	439,500	439,500	378,665
FIRE O&M FEES SUNDANCE ONLY	21,600	26,000	21,828	23,138
FINGERPRINTING	7,159	9,700	5,786	6,133
OFF DUTY REIMB - PD	10,677	2,000	9,700	10,282
TONOPAH DISPATCH SERVICES	6,956	6,100	7,600	8,056
TRAFFIC/CRIMINAL REPORTS	5,836	6,500	3,800	4,028
CITY OF MARICOPA DISPATCH SVS	598,330	200,000	250,000	-
PASSPORT FEES	50,245	52,000	42,000	44,520

**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 16-17**

<b>General Fund Revenues</b>	<b>FY 14-15</b>	<b>Revised FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
PUBLIC RECORDS REQUEST FEE	2,215	3,000	2,200	2,332
WILD LAND - FD	13,695	12,185	20,085	20,085
INDIRECT COST ALLOCATION	1,037,161	1,200,000	1,200,000	1,200,000
<b>Charges For Services</b>	<b>2,973,268</b>	<b>2,667,985</b>	<b>2,736,063</b>	<b>2,471,607</b>
UTILITY FRANCHISE FEES	1,568,427	1,629,214	1,660,000	1,743,000
LANDFILL REVENUES	905,445	924,251	930,000	976,500
PHOENIX LANDFILL FEE	217,016	121,000	243,000	243,500
KIOSK REVENUE	12,475	11,524	12,500	14,800
PROPERTY LEASE RECEIVED	7,071	4,700	4,800	4,800
TOWN HALL LEASE	6,446	-	3,000	3,000
<b>Franchise Fees &amp; Leases</b>	<b>2,716,880</b>	<b>2,690,689</b>	<b>2,853,300</b>	<b>2,985,600</b>
INTEREST INCOME	4,297	7,000	4,300	4,300
INTEREST INCOME - MM WF	81	30	160	160
INTEREST INCOME - DFIM	359,433	343,000	343,000	343,000
<b>Operating Interest Revenues</b>	<b>363,811</b>	<b>350,030</b>	<b>347,460</b>	<b>347,460</b>
PROGRAM DONATIONS/SPONSORSHIPS	785	700	15,600	15,600
POLICE DEPT DONATIONS	2,000	1,000	1,000	1,000
POLICE DEPTS.B. 1398	11,527	10,000	10,000	10,000
<b>Grants/ Donations/ Sponorships</b>	<b>14,312</b>	<b>11,700</b>	<b>26,600</b>	<b>26,600</b>
MISCELLANEOUS	131,081	18,000	15,000	15,000
LEWIS PRISON REIMBURSEMENT	174,439	186,000	184,000	184,000
RWC O&M REIBMURSEMENT	88,098	88,000	88,000	88,000
WARRANTY REIMB & MISC FLEET	4,490	3,300	3,700	3,700
BAD DEBT RECOVERY	-	-	5,325	5,325
REALIZED GAIN/LOSS - INV	11,407	15,000	1,300	1,300
UNREALIZED GAIN/LOSS - INV	86,092	-	50,000	50,000
<b>All Other Operating Revenues</b>	<b>495,606</b>	<b>310,300</b>	<b>347,325</b>	<b>347,325</b>
<b>Operating Revenues</b>	<b>40,499,805</b>	<b>42,971,652</b>	<b>42,948,884</b>	<b>47,959,667</b>

**City Of Buckeye**  
**Schedule Of General Fund Revenues**  
**For FY 16-17**

<b>General Fund Revenues</b>	<b>FY 14-15</b>	<b>Revised FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Local TPT - Contracting	4,941,173	4,873,000	5,300,000	5,300,000
Building Permit Fees	5,366,850	4,302,093	7,016,009	7,016,009
PUBLIC SAFETY SUPPORT FESTIVAL	200,000	-	-	-
<b>General Fund Non-recurring Revenues</b>	<b>10,508,023</b>	<b>9,175,093</b>	<b>12,316,009</b>	<b>12,316,009</b>
COUNTER DRUG/TERRORISM DRMO	-	4,100	-	-
<b>Capital Revenues</b>	-	<b>4,100</b>	-	-
<b>Total General Fund Revenues</b>	<b>51,007,829</b>	<b>52,150,845</b>	<b>55,264,892</b>	<b>60,275,676</b>

**City Of Buckeye**  
**General Fund Adopted Budget**  
**For FY 16-17**

<b>General Fund Expenditures</b>	<b>FY 14-15</b>	<b>Revised Budget FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
Manager	709,992	1,798,831	1,381,828	1,017,767
Non-departmental	5,307,118	-	-	-
Mayor & Council	496,734	669,394	560,304	682,537
Finance	960,551	3,916,865	4,412,230	4,623,559
Human Resources	755,910	962,934	889,616	1,003,475
Police	14,589,154	17,435,669	17,200,813	16,573,990
Court	747,112	766,836	724,838	884,003
Fire	11,361,821	12,692,140	12,268,271	12,643,886
Recreation	1,080,936	1,219,291	1,200,448	1,389,854
Parks	862,018	741,948	792,992	885,541
Library	1,443,796	1,156,383	1,134,524	1,207,019
Community Services Admin	639,596	794,969	692,452	869,637
Construction & Contracting	484,347	655,041	753,122	792,283
Fleet	832,843	891,157	852,734	996,508
Public Works Admin	681,129	1,023,500	976,720	1,102,272
Marketing and Communications	237,273	325,333	314,218	390,648
Development Services	2,302,692	2,731,224	2,758,116	3,184,965
Economic Development	346,069	2,273,149	2,388,454	472,693
Engineering	1,414,464	2,249,274	1,760,620	1,731,971
Information Technology	1,029,645	2,503,866	2,389,992	3,224,500
Clerk	469,900	563,909	431,709	629,217
Debt Service	8,271,608	1,142,892	1,050,110	942,474
Reserves/Contingency	-	9,240,390	-	10,648,571
<b>General Fund Total Expenditures</b>	<b>55,024,710</b>	<b>65,754,995</b>	<b>54,934,112</b>	<b>65,897,370</b>

**City Of Buckeye**  
**General Fund Adopted Budget**  
**For FY 16-17**

<b>General Fund Expenditures</b>	<b>FY 14-15</b>	<b>Revised Budget FY 15-16</b>	<b>Estimated FY 15-16</b>	<b>Budget FY 16-17</b>
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**General Fund Transfers:**

Transfer To Vehicle Replacement	(548,866)	(933,000)	(933,000)	(1,393,000)
Transfer To Automation & Tech	(1,034,388)	(1,560,000)	(1,560,000)	-
Transfer To Risk Management	(265,326)	(874,540)	(746,053)	(964,540)
Transfer To AAA (Senior Center)	(323,538)	(410,856)	(341,629)	(485,170)
Transfer To General Fund	500,000	-	-	-
Transfer To Econ Devel Fund	(307,072)	(339,400)	(412,000)	(2,420,000)
Transfer To CIP Roads Projects	-	(158,190)	-	(1,000,000)
Transfer To Impact Fees	(181,311)	-	(63,222)	-
Transfer To Roadway Construction Fund	-	(600,000)	-	(1,000,000)
Transfer To Technology Life Cycle	-	(557,363)	(600,000)	(630,000)
Transfer To Non-Constr Projects Fund	(196,952)	(400,000)	(400,000)	(375,000)
Transfer To CIP Facilities	-	(200,000)	(200,000)	-
Transfer To MAG/ADOT Grant	-	-	-	(35,440)
Transfer To Airport	-	-	(11,318)	-
Transfer To CIP Parks & Library	-	(300,000)	(99,099)	(300,000)
Transfer To CDBG	-	-	(36,078)	(100,000)
Transfer To Rodeo Grounds	-	(157,640)	(157,640)	-
Transfer To Transit Programs	-	(101,915)	(3,571)	(58,387)
Transfer To Roosevelt Imp Dist	-	(9,100)	-	-
Transfer To Jackrabbit SWR O&M	-	(2,665)	(2,203)	-
<b>Total Net Transfers</b>	<b>(2,357,453)</b>	<b>(6,604,669)</b>	<b>(5,565,813)</b>	<b>(8,761,537)</b>

<b>Total General Fund Uses</b>	<b>57,382,163</b>	<b>72,359,664</b>	<b>60,499,925</b>	<b>74,658,907</b>
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**City Of Buckeye  
General Fund Adopted Budget  
For FY 16-17**

<b>General Fund Department</b>	<b>Personnel Services</b>	<b>Professional/ Contractual Services</b>	<b>Repairs/ Maintenance</b>	<b>Operating Supplies Equip&lt;\$5000</b>	<b>Professional Development</b>	<b>Debt Service</b>	<b>Bad Debt Expense</b>	<b>Other Charges/ Services</b>	<b>One-time Expenditures</b>	<b>Reserves</b>	<b>Total</b>
Manager	857,609	77,000	-	18,000	22,297	-	-	42,861	-	-	1,017,767
Mayor & Council	441,027	20,000	-	99,580	114,430	-	-	7,500	-	-	682,537
Finance	1,001,883	1,472,501	2,500	762,750	6,975	-	15,200	861,750	500,000	-	4,623,559
Human Resources	764,307	80,000	-	121,900	4,168	-	-	33,100	-	-	1,003,475
Police	14,008,391	647,000	83,000	1,098,500	116,099	-	-	621,000	-	-	16,573,990
Court	784,838	74,850	-	19,000	1,815	-	-	3,500	-	-	884,003
Fire	11,009,082	470,000	-	596,775	57,157	-	-	95,872	415,000	-	12,643,886
Recreation	1,087,341	116,700	18,000	161,500	6,313	-	-	-	-	-	1,389,854
Parks	680,471	10,500	53,400	102,440	3,730	-	-	-	35,000	-	885,541
Library	1,034,889	12,000	-	151,900	2,530	-	-	5,700	-	-	1,207,019
Community Services Admin	692,915	10,000	-	61,000	14,522	-	-	59,700	31,500	-	869,637
Construction & Contracting	731,963	-	-	17,700	7,370	-	-	250	35,000	-	792,283
Fleet	667,507	-	-	315,600	13,401	-	-	-	-	-	996,508
Public Works Admin	437,674	272,998	360,000	18,412	4,688	-	-	8,500	-	-	1,102,272
Marketing and Communications	357,268	-	-	28,995	4,385	-	-	-	-	-	390,648
Development Services	2,449,731	565,000	-	88,202	33,792	-	-	17,000	31,240	-	3,184,965
Economic Development	387,447	31,800	-	22,946	29,000	-	-	1,500	-	-	472,693
Engineering	1,524,680	106,500	-	64,882	8,284	-	-	625	27,000	-	1,731,971
Information Technology	1,247,324	1,637,200	100,000	39,816	14,160	-	-	-	186,000	-	3,224,500
Clerk	427,088	150,900	-	24,664	13,765	-	-	12,800	-	-	629,217
Debt Service	-	-	-	-	-	942,474	-	-	-	-	942,474
Reserves/Contingency	-	-	-	-	-	-	-	-	-	10,648,571	10,648,571
<b>General Fund Total Expenditures</b>	<b>40,593,435</b>	<b>5,754,949</b>	<b>616,900</b>	<b>3,814,562</b>	<b>478,881</b>	<b>942,474</b>	<b>15,200</b>	<b>1,771,658</b>	<b>1,260,740</b>	<b>10,648,571</b>	<b>65,897,370</b>

Percent Of Total	61.60%	8.73%	0.94%	5.79%	0.73%	1.43%	0.02%	2.69%	1.91%	16.16%	100.00%
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**City Of Buckeye**  
**General Fund Adopted Budget**  
**For FY 16-17**

<b>General Fund Departments/Programs</b>	<b>Budget FY 15-16</b>	<b>Budget FY 16-17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% Of Total</b>
City Attorney	900,000	900,000	-	0.00%	1.37%
Clerk	563,909	629,217	65,308	11.58%	0.95%
Construction & Contracting	590,041	757,283	167,242	28.34%	1.15%
Finance	2,881,865	3,103,559	221,694	7.69%	4.71%
Human Resources	947,934	1,003,475	55,541	5.86%	1.52%
Information Technology	2,457,866	3,038,500	580,634	23.62%	4.61%
Manager	938,831	1,017,767	78,936	8.41%	1.54%
Marketing and Communications	325,333	390,648	65,315	20.08%	0.59%
Mayor & Council	654,394	682,537	28,143	4.30%	1.04%
<b>Administration</b>	<b>10,260,173</b>	<b>11,522,986</b>	<b>1,262,813</b>	<b>12.31%</b>	<b>17.49%</b>
City Prosecutor	120,000	120,000	-	0.00%	0.18%
Court	766,836	884,003	117,167	15.28%	1.34%
Fire	11,927,640	12,228,886	301,246	2.53%	18.56%
Police	15,570,669	16,573,990	1,003,321	6.44%	25.15%
<b>Public Safety</b>	<b>28,385,145</b>	<b>29,806,879</b>	<b>1,421,734</b>	<b>5.01%</b>	<b>45.23%</b>
Community Services Admin	794,969	838,137	43,168	5.43%	1.27%
Library	1,156,383	1,207,019	50,636	4.38%	1.83%
Parks	733,948	850,541	116,593	15.89%	1.29%
Recreation	1,197,291	1,389,854	192,563	16.08%	2.11%
<b>Community Services</b>	<b>3,882,591</b>	<b>4,285,551</b>	<b>402,960</b>	<b>10.38%</b>	<b>6.50%</b>
Fleet	871,157	996,508	125,351	14.39%	1.51%
Public Works Admin	1,023,500	1,102,272	78,772	7.70%	1.67%
<b>Public Works</b>	<b>1,894,657</b>	<b>2,098,780</b>	<b>204,123</b>	<b>10.77%</b>	<b>3.18%</b>

**City Of Buckeye**  
**General Fund Adopted Budget**  
**For FY 16-17**

<b>General Fund Departments/Programs</b>	<b>Budget FY 15-16</b>	<b>Budget FY 16-17</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% Of Total</b>
Development Services	2,731,224	3,153,725	422,501	15.47%	4.79%
Economic Development	437,149	472,693	35,544	8.13%	0.72%
Engineering	1,499,274	1,704,971	205,697	13.72%	2.59%
<b>Community Development</b>	<b>4,667,647</b>	<b>5,331,389</b>	<b>663,742</b>	<b>14.22%</b>	<b>8.09%</b>
Debt Service	1,142,892	942,474	(200,418)	-17.54%	1.43%
<b>Non-departmental</b>	<b>1,142,892</b>	<b>942,474</b>	<b>(200,418)</b>	<b>-17.54%</b>	<b>1.43%</b>
<b>Reserve/ Contingencies</b>	<b>9,240,390</b>	<b>10,648,571</b>	<b>1,408,181</b>	<b>15.24%</b>	<b>16.16%</b>
<b>CIP, Equip, &amp; One-time Expend</b>	<b>6,281,500</b>	<b>1,260,740</b>	<b>(5,020,760)</b>	<b>-79.93%</b>	<b>1.91%</b>
<b>General Fund Total</b>	<b>65,754,995</b>	<b>65,897,370</b>	<b>142,375</b>	<b>0.22%</b>	<b>100.00%</b>

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

Program/Department	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
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Mayor & Council	1.00	2.00	2.00	2.00	2.00
Manager	2.00	5.00	5.00	6.00	6.00
Construction & Contracting	-	3.00	6.00	7.00	7.00
Marketing and Comm	-	-	3.00	3.00	3.00
Administrative Services	2.00	2.00	-	-	-
Clerk	3.00	4.00	4.00	4.00	4.00
Finance	11.00	8.00	8.00	9.00	9.00
Human Resources	6.00	8.00	7.00	7.00	7.00
Information Technology	8.00	8.00	9.00	10.00	12.00
<b>Administration</b>	<b>33.00</b>	<b>40.00</b>	<b>44.00</b>	<b>48.00</b>	<b>50.00</b>

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

Fire	88.00	90.00	90.00	89.00	89.00
Magistrate Court	6.50	6.80	6.80	6.80	8.30
Police	112.00	117.50	118.50	119.50	123.00
<b>Public Safety</b>	<b>206.50</b>	<b>214.30</b>	<b>215.30</b>	<b>215.30</b>	<b>220.30</b>

**City Of Buckeye  
General Fund Authorized Positions**

Program/Department	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
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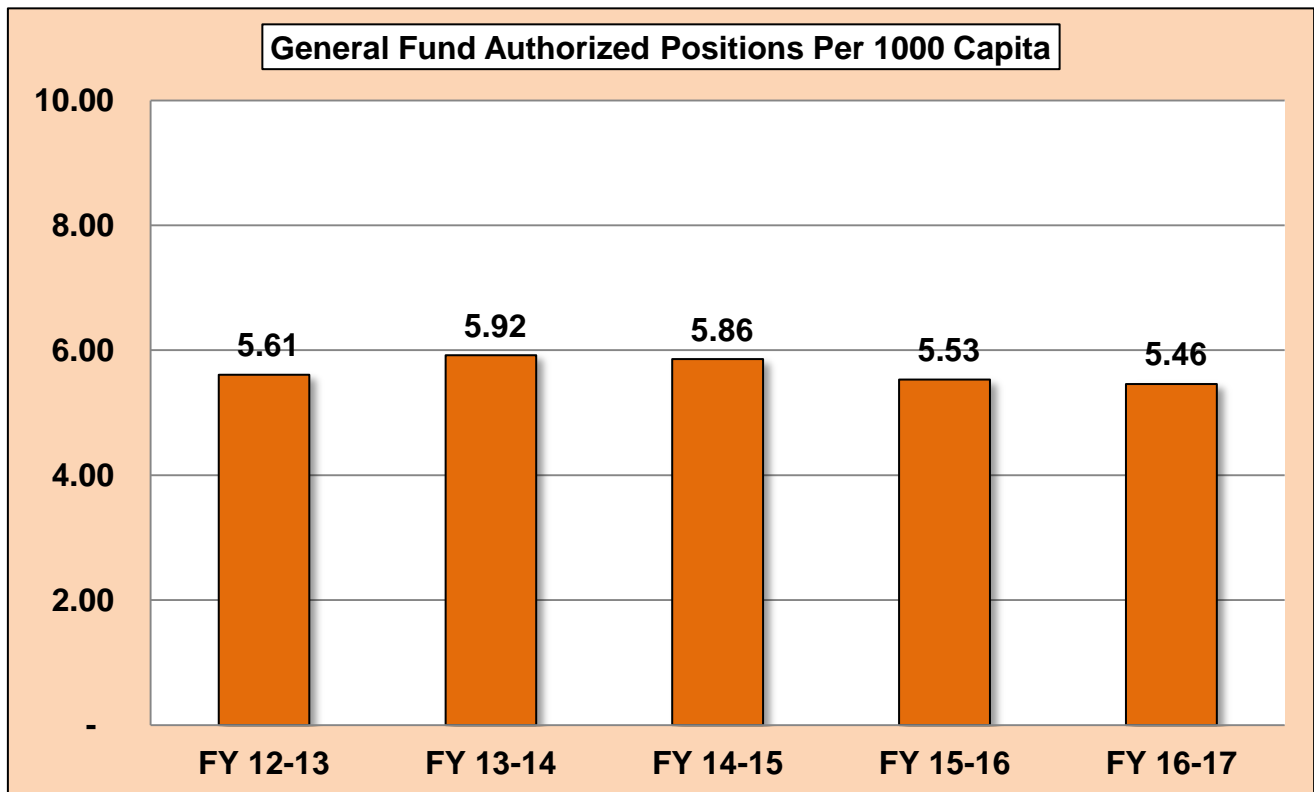
Development Services	11.00	12.00	11.00	10.00	10.00
Economic Development	3.00	5.00	3.00	3.00	3.00
Engineering	-	14.00	14.00	14.00	14.00
Building Safety	11.00	11.00	11.00	11.00	13.00
<b>Community Development</b>	<b>25.00</b>	<b>42.00</b>	<b>39.00</b>	<b>38.00</b>	<b>40.00</b>

Public Works Admin	2.25	2.25	2.25	1.25	1.25
Facility Maintenance	3.00	3.00	4.00	4.00	4.00
Vehicle Maintenance	6.00	6.00	6.00	6.00	7.00
<b>Public Works</b>	<b>11.25</b>	<b>11.25</b>	<b>12.25</b>	<b>11.25</b>	<b>12.25</b>

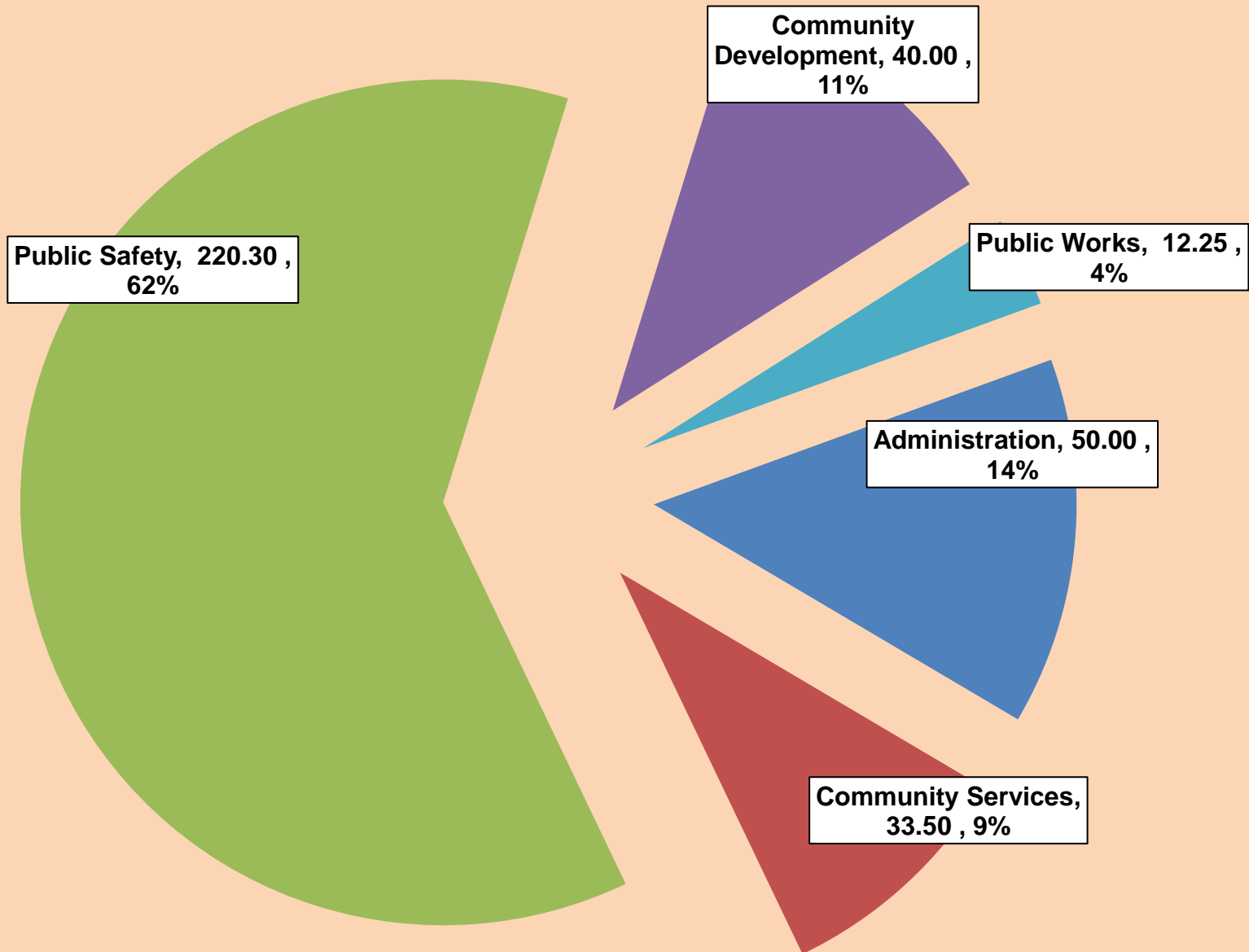
<b>Total</b>	<b>303.43</b>	<b>334.35</b>	<b>344.05</b>	<b>346.05</b>	<b>356.05</b>
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Population	54,102	56,459	58,745	62,582	65,192
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Positions Per 1000 Capita	5.61	5.92	5.86	5.53	5.46
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**General Fund Authorized Positions - 356.05**



## Population

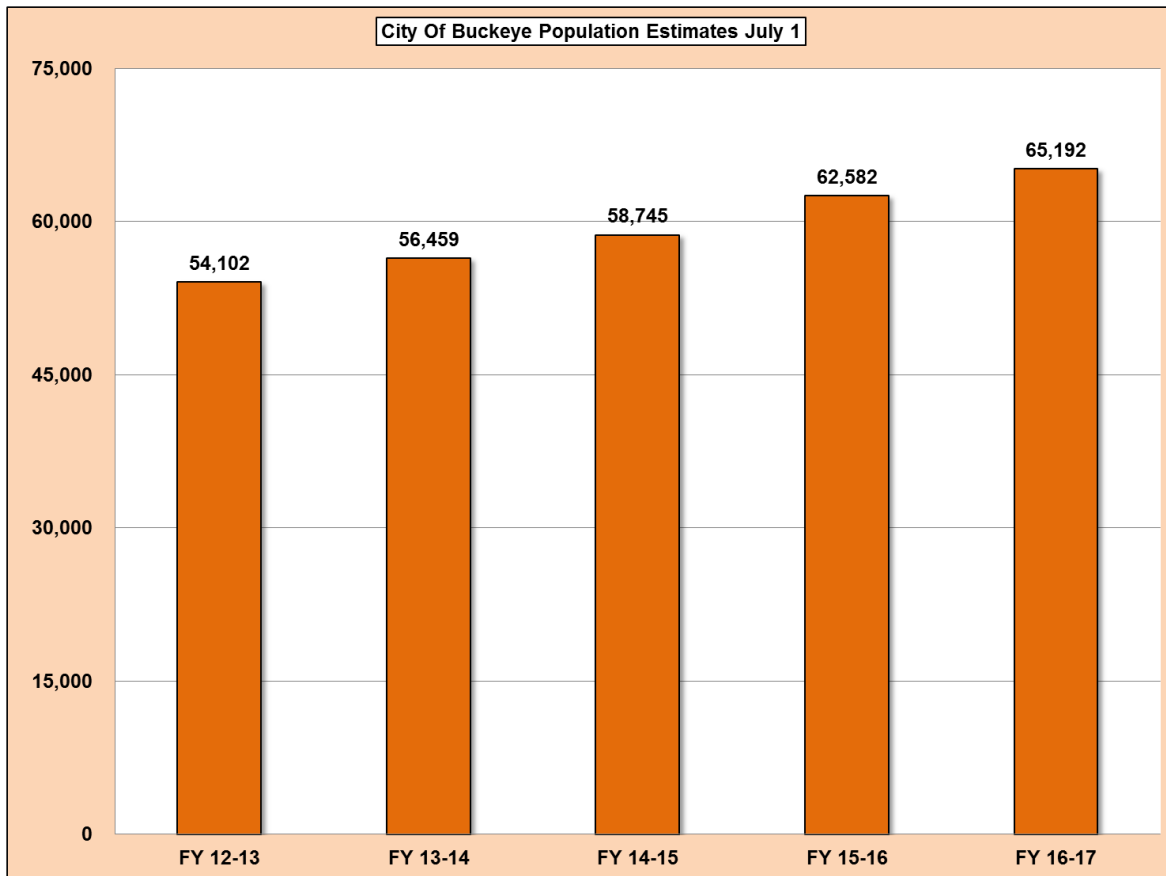
### *Description*

Changes in population can have a direct effect on City revenues because many intergovernmental revenues are distributed according to population, and because population levels appear indirectly related to such issues as employment, income, and property value.

### *Analysis*

A gradual increasing population trend is considered favorable. The population growth in Buckeye has averaged 3% to 6% annually during the five year study period. Buckeye's portion of State Shared revenues is increasing \$3.8M over last year due to Buckeye's Special Census count, and the improving State economy. The population growth has increased 20% since FY 12-13.

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



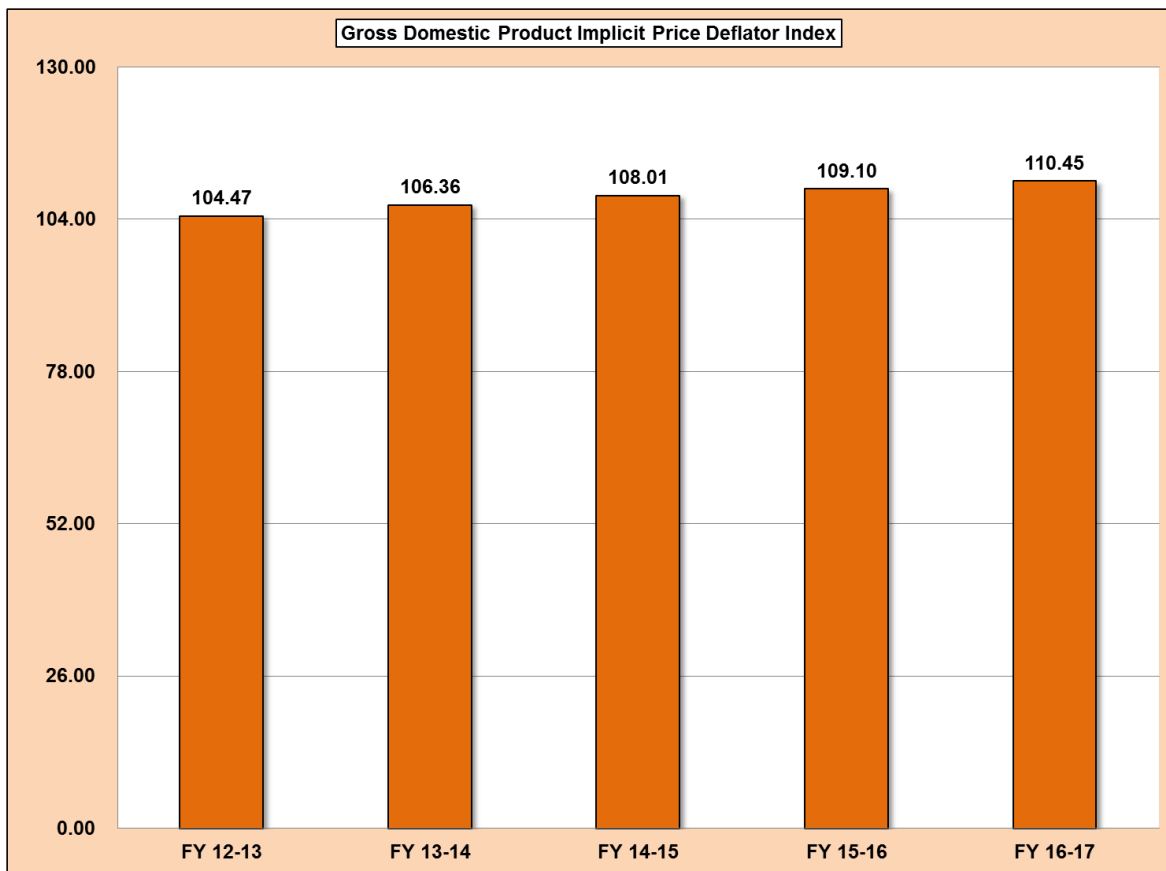
## Inflation

### *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.



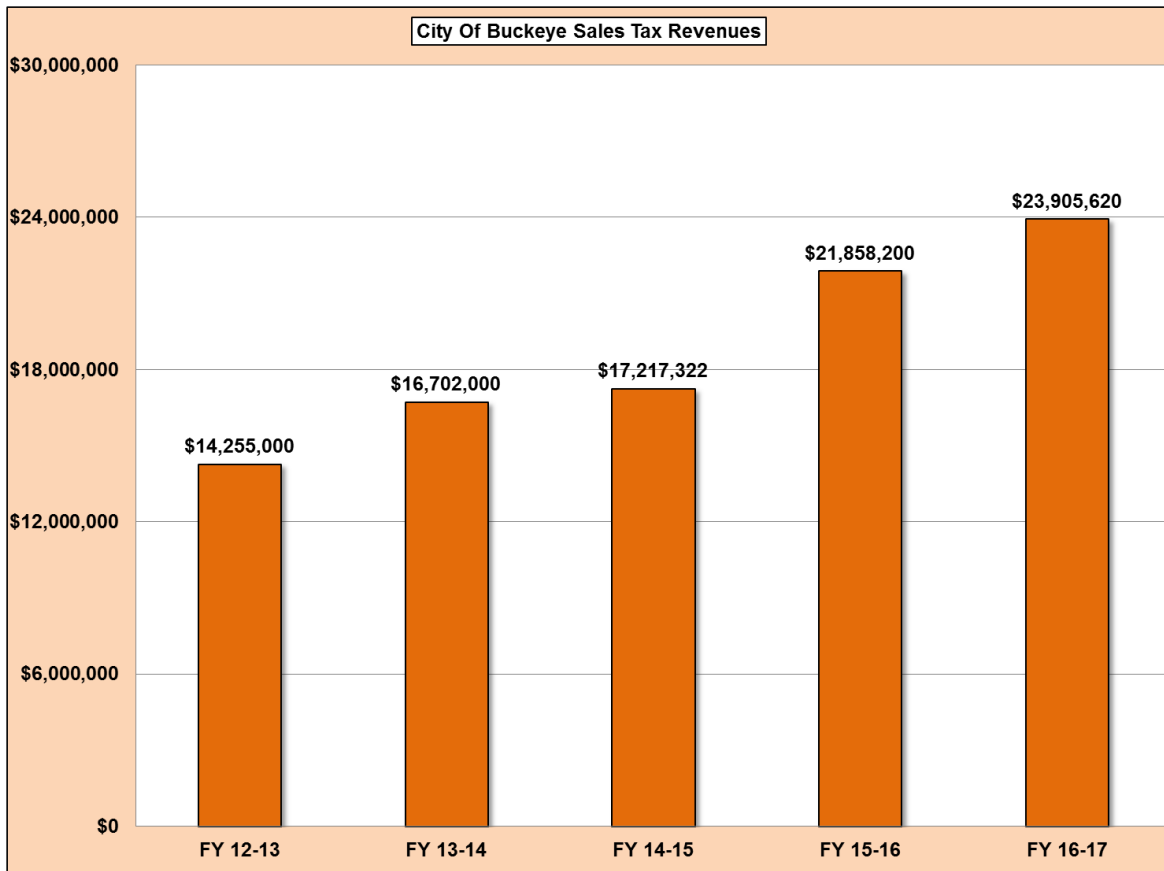
## Business Activity

### Description

The level of business activity affects the City’s financial condition directly by revenue sources such as sales tax receipts and indirectly to the extent that a change in business activity affects other demographic and economic areas such as employment base, personal income, or property values. Changes in business activity also tend to be cumulative, causing a positive or negative impact on all related factors such as employment base, income, property value, etc.

### Analysis

Sales tax revenues peaked in FY 07-08 due to the residential home building activity. One-time construction sales tax revenues are increasing, and other sales tax categories, including retail, are increasing. This trend is considered very favorable. Sales tax revenues are estimated to increase for FY 16-17. The City increased the sales tax rate from 2% to 3% effective October 1, 2010.





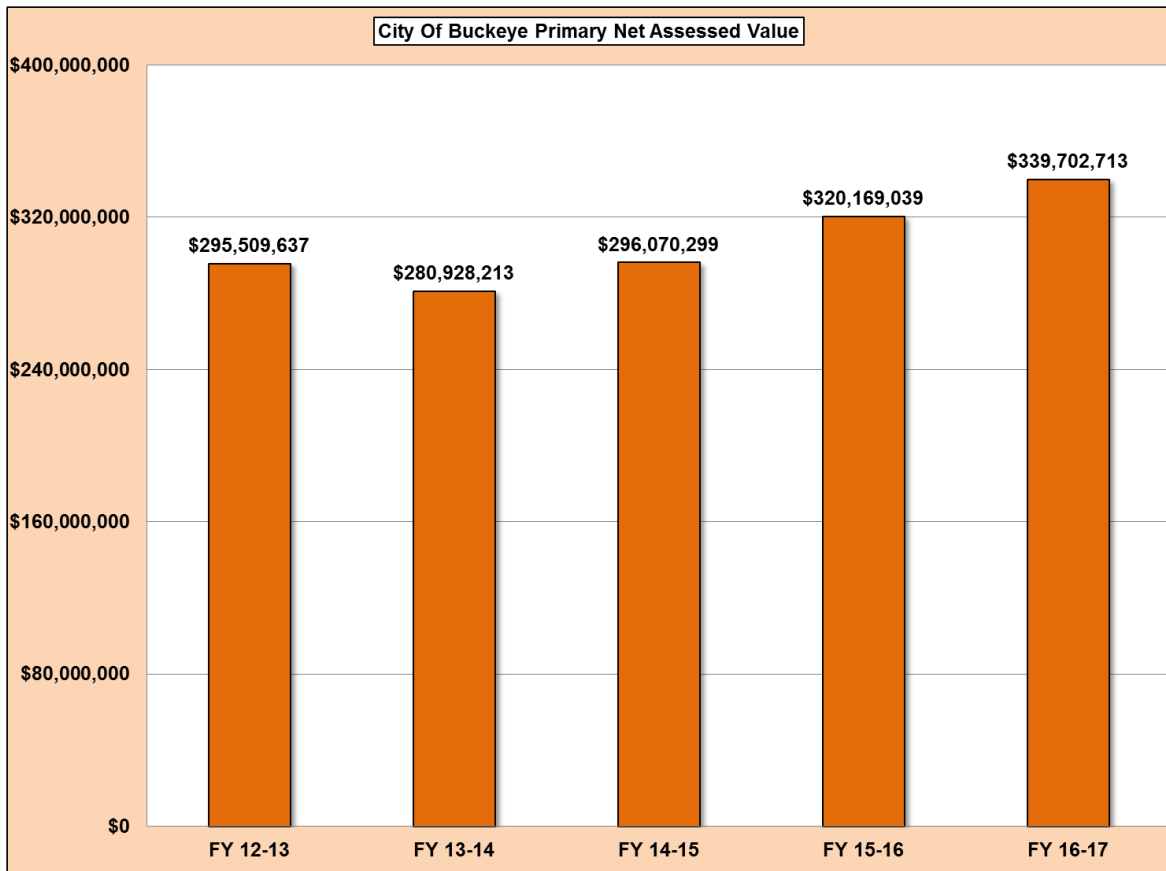
## Property Value

### Description

Property value is an indicator of the overall community's wealth. It is also important because property taxes are the City's most stable revenue source. The net assessed value is the value on which the property tax rate is applied to generate City 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 6% in FY 16-17.



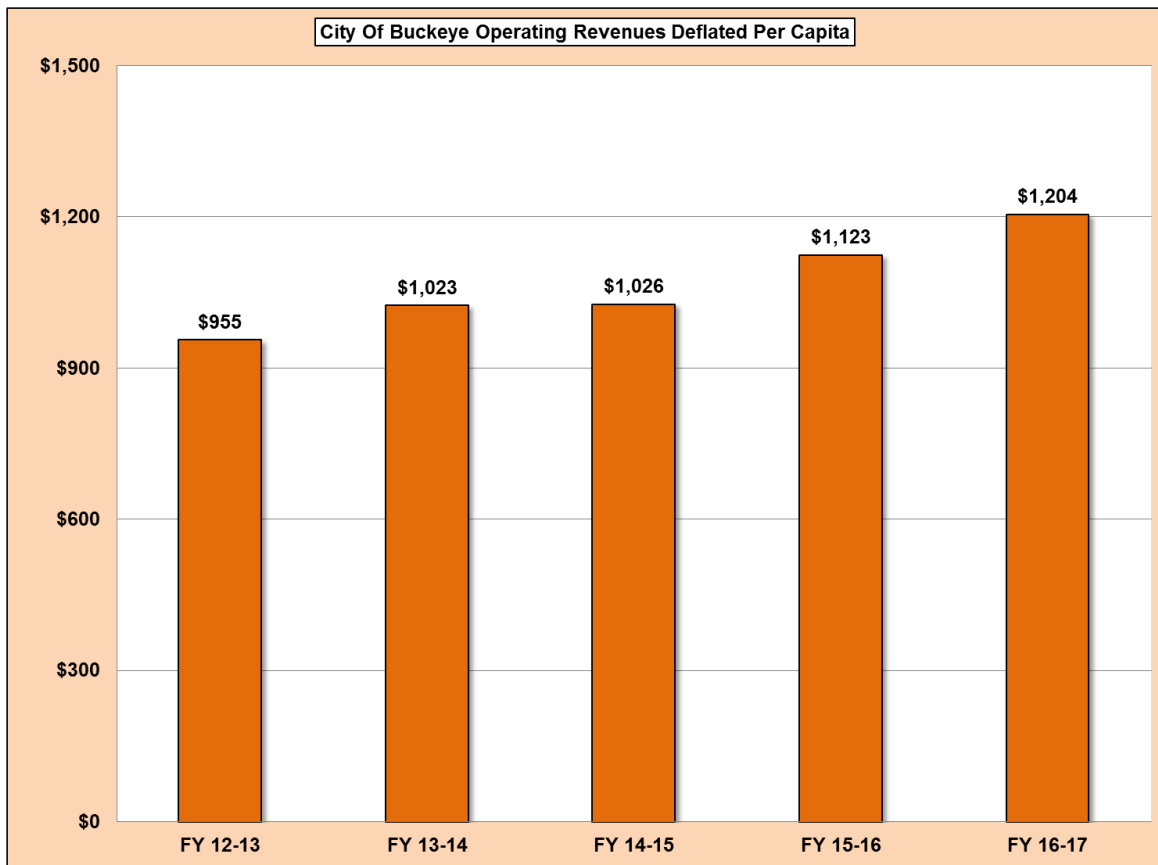
## Operating Revenue Per Capita

### 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 26% since FY 12-13. Population has increased 20% during the same period of time. Operating revenues per capita are expected to increase to \$1,204 per capita in FY 16-17, a 7% increase over prior year FY 15-16.



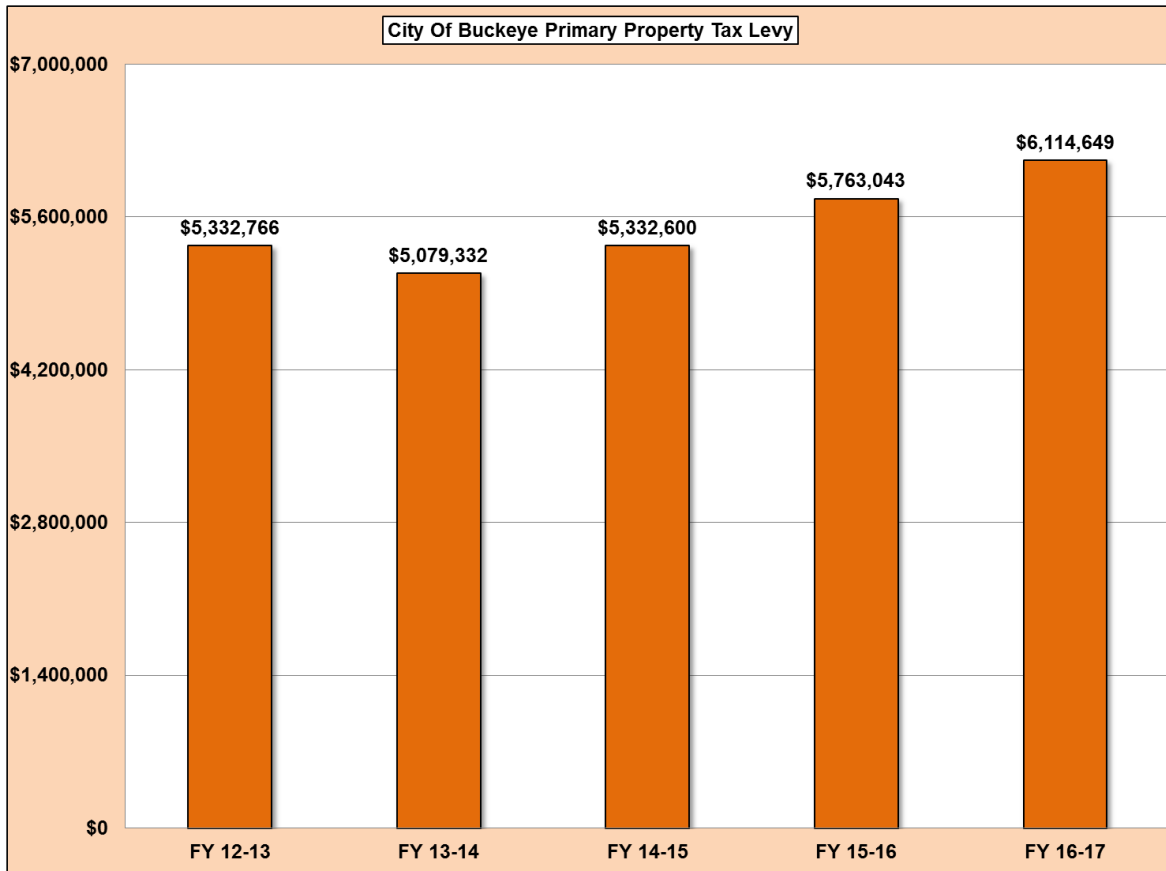
## Property Tax Revenue

### Description

Property tax revenue is an important source to consider individually because it comprises the General Fund’s third largest single revenue source next to the City sales tax revenue, and State Shared revenues. The primary component of property tax is for maintenance and operations of the City and is dedicated to Public Safety. The secondary component is restricted for voter approved debt service payments. The City does not have a secondary property tax.

### Analysis

Property tax revenue has increased 14% over the study period. Buckeye’s tax levy is estimated to increase \$351,606 (6%) in FY 16-17. Assessed primary property values are expected to increase 6% in FY 16-17. Buckeye’s FY 16-17 tax rate is expected to remain the same as FY 15-16 at \$1.80. The increased levy allows the rate to remain the same as the previous year.



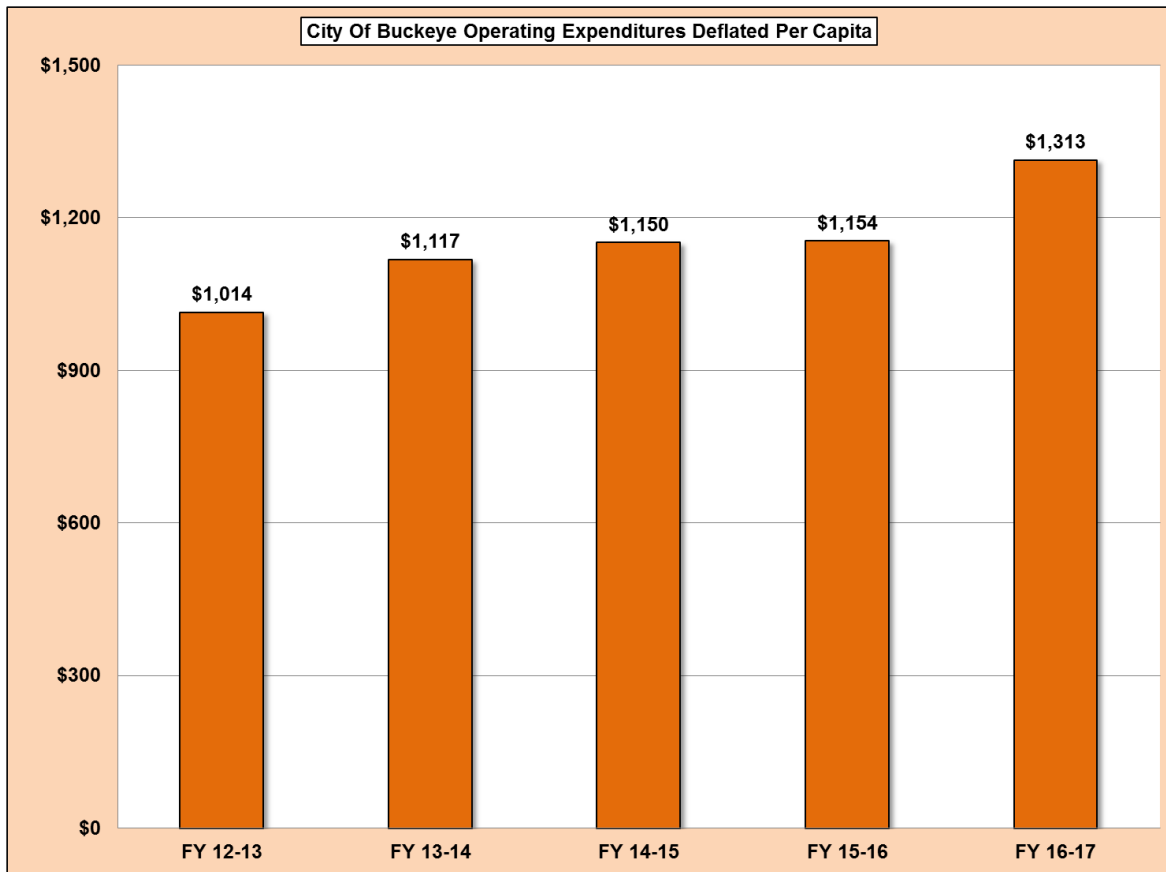
## Operating Expenditures Per Capita

### Description

Per capita operating expenditures reflect changes in operating expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing services is outstripping the City's ability to pay, especially if spending is increasing faster than the City's property, sales or other relevant tax base. If the increase in spending is greater than would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity.

### Analysis

Expenditures per capita have increased 29% over the five year measurement period, and are expected to increase 14% in FY 16-17 over the prior year. Operating expenditures per capita are estimated to be \$1,313 in FY 16-17.



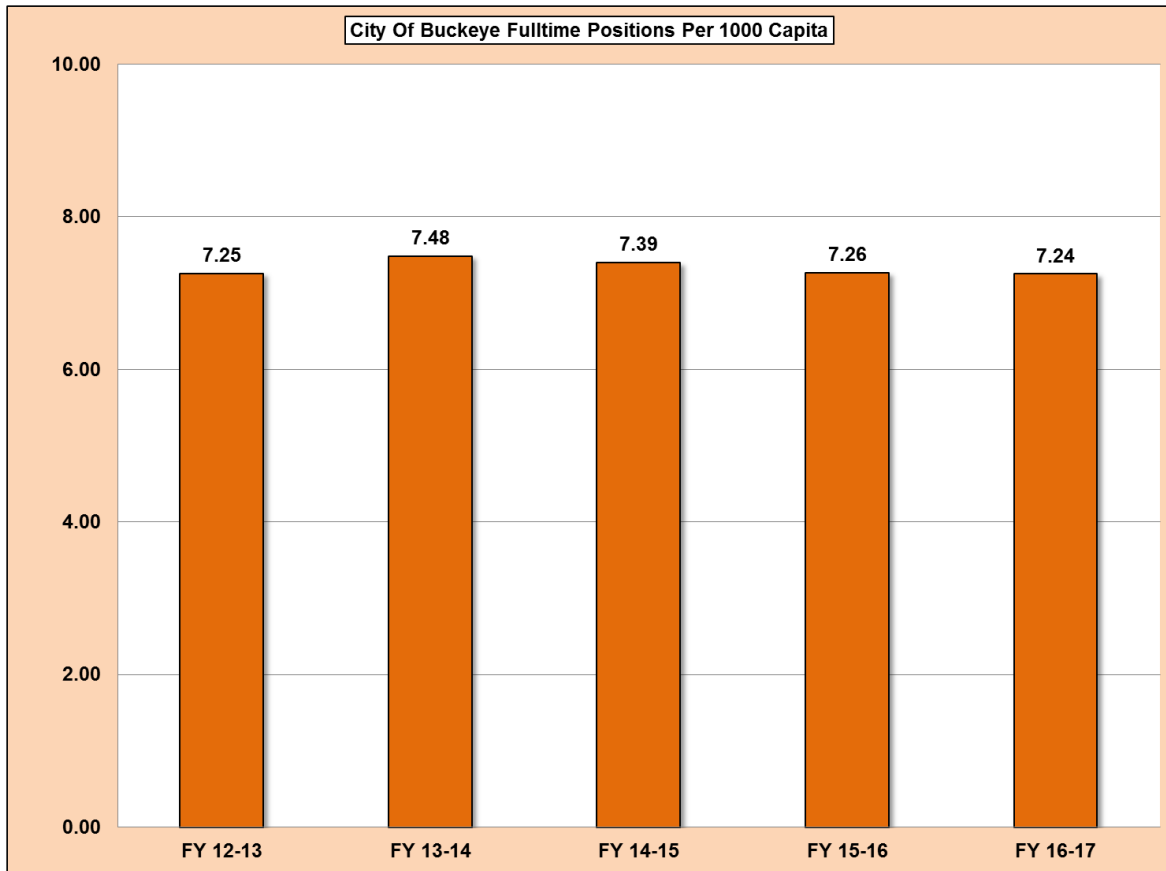
## Employees Per Capita

### 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 7.24, and is slightly decreasing over the prior year FY 15-16. Since FY 12-13, population has increased 20% (from 54,102 to 65,192) and positions have increased 20% (from 392.30 to 472.30). Positions per 1000 capita are shown in the chart below.



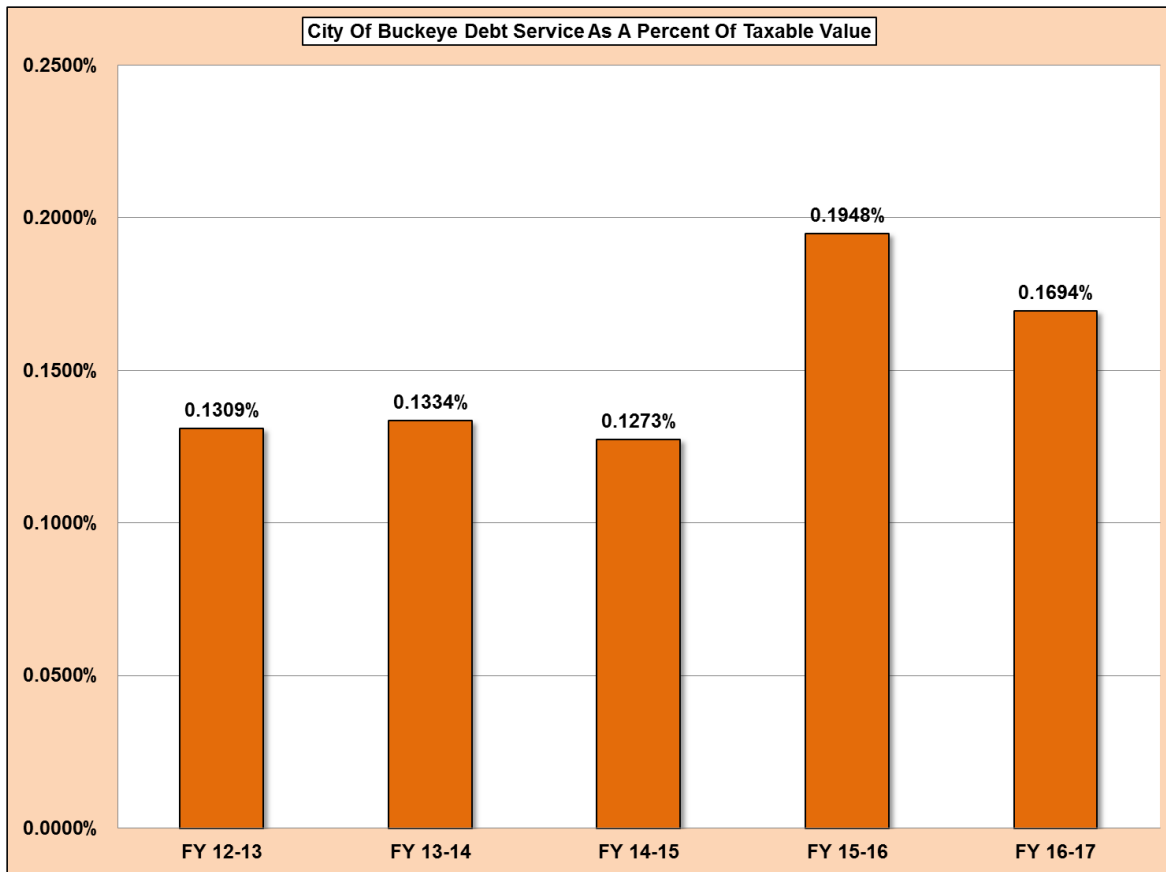
## Debt Service As A Per Cent Of Limited Property Value

### 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 0.17%. The debt burden is expected to meet the needs of a growing City, and the community is able to pay the required debt.



## GLOSSARY

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

### ABBREVIATIONS and ACRONYMS

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

**TERMS and DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**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.

All funds are classified into one of three broad categories: governmental, proprietary or fiduciary. These three categories are further broken down into additional “fund types”.

**Governmental Funds** are typically used to account for activities supported by taxes, grants and similar resources. Governmental funds are classified into five fund types:

- The **General Fund** is the primary operating fund. It accounts for all financial resources of the City, except for those that are required, either by rule of statute or Generally Accepted Accounting Principles (GAAP), to be accounted for elsewhere, or chosen to do so for internal tracking purposes.
- **Special Revenue Funds** are used to account for revenues that are legally restricted to a specific use.

- **Debt Service Funds** are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases.
- **Capital Projects Funds** are used to account for the acquisition and construction of major capital assets.
- **Permanent Funds** are used to account for endowments and similar arrangements. The City has no permanent funds in this category.

**Proprietary Funds** are used to report business-type activities and include two fund types.

- **Enterprise Funds** are used to account for services provided on a total or partial cost-recovery basis to parties outside the government, such as utility services. These funds account for government services that are rendered to the public on a fee basis, which resembles the private sector.
- **Internal Service Funds** are used, for the most part, to allocate selected costs within the government itself.

**Fiduciary Funds** are used to account for resources that are *not* available to support a government's own programs because the government holds the resources as an agent or trustee and include four fund types.

- **Private-Purpose Trust Funds** such as escheat property are not used by the City.
- **Pension and Other Employee Benefit Trust Funds** are, with one exception, not used by the City. The City's participation in the Arizona State Retirement System and the Public Safety Retirement System on behalf of City employees is accounted for at the state level with disclosure of relevant information in the footnotes to the Consolidated Annual Financial Report (CAFR).
- **Investment Trust Funds** are used to account for, by way of example, intergovernmental investment pools. While the City uses the Local Government Investment Pool operated by the State Treasurer, the City maintains no separate investment pools.
- **Agency Funds** are used to account for resources held in a temporary and essentially custodial capacity by the City for others. The City maintains no on-going agency funds.

## FUND BALANCES and THEIR COMPONENTS

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

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**

Funds included or referenced in this document are identified below.

**GENERAL FUNDS**

**010 – GENERAL FUND.** The General Fund accounts for all resources and uses except those accounted for in another fund. It is designated a major fund. Fund balances are restricted, committed or assigned.

**SPECIAL REVENUE FUNDS**

**032 – Fill-the-Gap Fund.** Certain fees collected by the state courts are allocated and distributed to local courts for purposes specified in state law. Expenditures from this fund may be made only with the advance approval of the Supreme Court. Fund balances are restricted. (Magistrate Court)

**033 – JCEF (Judicial Collection Enhancement Fund) Fund.** The magistrate court's portion of certain fees required by state law to be charged by the court are accounted for in this fund. Expenditures from this fund may be made only with the advance approval of the Supreme Court and only for certain purposes specified in state law. Fund balances are restricted. (Magistrate Court)

**035 – R.I.C.O. Fund.** The Police Department may make application to use the proceeds from criminal forfeitures for a variety of programs, goods and services in support of their on-going programs. Fund balances are restricted. (Police)

**037 – VALUE Kids** (formerly D.A.R.E.). Revenue is provided by youth activities and donations for self-supportive programs that focus on at-risk youth. Fund balances are restricted. (Police)

**038 – BUCKEYE EXPLORER.** Revenue is provided by youth activities and donations for assisting teenagers to attend conferences and seminars. Fund balances are restricted. (Police)

**042 – MAG/ADOT PROJECTS FUND.** This CIP-type fund is used to account for the receipt and expenditure of various MAG or ADOT grants or IGAs for a variety of road construction or improvement projects. Fund balances are restricted. (Public Works)

**043 – CDBG PROJECTS.** The City is a sub-grantee under the Maricopa County CDBG program for various infrastructure projects that qualify under federal standards. The City is required to provide an amount of matching funds from the General Fund for each grant. Fund balances are restricted. (Community Development)



**045 – 3511 TOWING/IMPOUND FUND.** This fund was created under the provisions of state law which imposes certain fees in certain circumstances when a vehicle is towed for the violation of certain provisions of state law. The fees collected are to be used for specific purposes. Fund balances are restricted. (Police)

**051 – AIRPORT IMPROVEMENT FUND.** This CIP-type fund is receives federal and state grants to be used for infrastructure improvements to the City airport. The City contributes stipulated amounts based on the grants. Fund balances are restricted. (Airport)

**057 – CEMETERY IMPROVEMENT FUND.** Revenue comes from charges associated with the sale of cemetery plots. Funds are used to maintain and enhance the cemetery. Fund balances are restricted. (Community Services)

**059 – SUNDANCE WATER RECHARGE FUND.** Single family home building permits within the Sundance community are charged this fee. Water from the reclamation facility is stored in the lakes and used to water golf courses and other landscaping areas in the community. Fund balances are committed. (Water Resources)

**066 – APS/SRP MITIGATION FUND.** Funds were provided to the City in 2002 by APS and SRP as a settlement for allowing Kv500 lines to be placed close to occupied property. These CIP-type funds are required to be used for parks improvements. Fund balances are restricted. (Community Services)

**070 – HIGHWAY USER REVENUE FUND (HURF).** Administrative and operating costs for construction of streets, right-of-way acquisition and maintenance and street light operating costs are accounted for in this CIP-type fund. Funds are received from the State based on gasoline tax collections and vehicle licenses. It is designated a major fund. Fund balances are restricted. (Public Works)

**071 – STREETS IMPROVEMENT FUND.** Developers are required to make contributions to cover part of the cost of road improvements and traffic signals adjacent to their development. These CIP-type funds are held in trust until sufficient funding has been collected to initiate and complete a specific project. Funds in this account can be used for no other purpose; thus, fund balances are restricted. (Public Works)

**073 – POLICE DEPT – GRANTS.** State, federal or other grants received by the Police Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Police)

**074 – SOCIAL SERVICES – GRANTS.** Federal funds administered by the Maricopa County Area Agency on Aging cover a percentage of salaries and benefits as well as other expenditures for operation of the community center for the benefit of the elderly and disabled. The City is advised annually of the amount that will be distributed to them for operations. The City is required to provide matching funds from the General Fund. Fund balances are restricted. (Community Services)

**075 – FIRE DEPARTMENT – GRANTS.** State, federal or other grants received by the Fire Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Fire)

**076 – PARK GRANT PROGRAMS.** This fund was established to account for state, federal or other grants received by the Community Services Department in support of their programming. Fund balances are restricted. (Community Services)

**077 – HOMELAND SECURITY GRANT FUND.** This fund receives funding for various homeland security initiatives. Fund balances are restricted. (City Manager)

**100 – IMPACT FEES-PARKS & RECREATION.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

**101 – IMPACT FEES-LIBRARY.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

**102 – IMPACT FEES-POLICE.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Police)

**103 – IMPACT FEES-GENERAL GOVERNMENT.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (City Manager)

**104 – IMPACT FEES-STREETS.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Public Works)

**105 [formerly 062] – WATER SYSTEM IMPROVEMENT FUND.** Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

**106 [formerly 067] – SEWER IMPROVEMENT FUND.** Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

**107 (formerly 064) – IMPACT FEES-FIRE FUND.** Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Fire)

**121 – REPLACEMENT RESERVE FUND.** Established in FY10 to hold revenues received or allocated for replacement of vehicles, IT equipment and facilities. Fund balances are committed. (Finance)

**122 – ECONOMIC DEVELOPMENT REINVESTMENT FUND.** Established for FY11, incremental revenues from new commercial development (construction sales tax and building related fees), along with current year property tax collections in excess of budgeted collections will be placed in this fund to be used for capital projects (water, wastewater and streets) to support additional economic development projects.

**125 – RISK MANAGEMENT FUND.** Costs and activities related to risk management within the City are budgeted in this fund, and funded by a transfer from the General Fund. In addition to insurance premiums (exclusive of health and similar coverages provided as employee benefits), annual

physical testing for CDL drivers, safety equipment testing, safety training and similar programs are handled through this fund. Fund balances are committed. (Human Resources)

**180 – DOWNCITY REVITALIZATION.** Revenues are transferred monthly from the General Fund to be used for specific activities per City Ordinance 25-04. Fund balances are restricted. (City Manager)

**185 – HERITAGE PARK DEVELOPMENT FUND.** Money in this CIP-type fund comes from fund-raising activities and private donations to provide seed money for the eventual development of this facility. Fund balances are restricted (donations) and committed (fund-raising). (Community Services)

**492 – MILLER ROAD ID O&M.** With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Miller Road Improvement District. Fund balances are restricted. (Finance)

**493 – JACKRABBIT TRAIL ID O&M FUND.** With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)

**550 – SLID OPERATIONS.** This fund was created in FY2009-10 to account for the receipts and expenditures related to the operation of the various SLIDs authorized within the City. Fund balances are restricted and are not part of the City's assets. Funds are separate legal entities, with operations and management provided by the City. Fund balances are restricted. (Public Works)

**610 – ROADWAY CONSTRUCTION FUND.** This CIP-type fund, created by Resolution 41-06, receives transfers from the General Fund that are dedicated to interstate highway improvement projects and local road projects (limited to no more than 50% of transferred amounts). Fund balances are restricted. (Public Works)

**641 – TRANSIT PROGRAMS FUND (FORMERLY TRANSPORTATION MASTER PLAN).** This fund was initially created to monitor the funding and development of the City's transportation master plan. With the completion of the plan in FY2009-10, the purpose of the fund was recast to receive funding from federal, state and local sources for various transit purposes. Fund balances are committed. (Community Development)

**650 – AUTOMATION and TECHNOLOGY FUND.** This fund was created with a transfer from the General Fund for the purpose of having designated funding for technology enhancements to the City's technology infrastructure. Fund balances are committed. (Information Technology)

**655 – TECHNOLOGY LIFE CYCLE MANAGEMENT FUND.** This fund was created by a transfer from the General Fund for the purpose of having designated funding for the replacement of various City technology assets. Fund balances are committed. (Information Technology)

**660 – ECONOMIC DEVELOPMENT FUND.** This fund was created by a transfer from the General Fund for the purpose of having designated funding for future economic development activities. Fund balances were returned to the General Fund and the fund closed during FY/10. (City Manager)

**670 - ADOT/LTAF II.** This CIP-type fund receives money from MAG and ADOT grants for the planning, design and construction of an interim park-and-ride facility. Fund balances are restricted. (Community Development)

### **DEBT SERVICE FUNDS**

**191 – DEBT FUND GADA 2005A.** Transfers from the general fund and the water and wastewater enterprise funds are used to retire and make interest payments on the GADA 2005A bonds. Fund balances are committed. (Finance)

**193 – EXCISE BOND DEBT FUND.** The water enterprise fund provides funding to retire and make interest payments on the 2000 excise bonds. Fund balances are committed. (Finance)

**195 – DEBT FUND GADA 2006A.** Transfers from the general fund are used to retire and make interest payments on the GADA 2006A bonds. Fund balances are committed. (Finance)

**197 – DEBT FUND GADA 2007A.** Transfers from the general fund are used to retire and make interest payments on the GADA 2007A bonds. Fund balances are committed. (Finance)

**701 [formerly 065] – MILLER ROAD ID DEBT SERVICE FUND.** With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Miller Road Improvement District. Fund balances are restricted. (Finance)

**703 – JACKRABBIT TRAIL ID DEBT SERVICE FUND.** With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)

### **CAPITAL PROJECTS FUNDS**

**190 – GADA 2005A INFRASTRUCTURE FUND.** Revenue was received through a 2005 GADA bond to be used for major water, sewer, and street construction. Fund balances are restricted. (Finance)

**194 – GADA 2006A INFRASTRUCTURE FUND.** Revenue was received through a 2006 GADA bond to be used for the construction of a new City hall facility and related infrastructure. Fund balances are restricted. (Finance)

**196 – GADA 2007A INFRASTRUCTURE FUND.** Revenue was received through a 2007 GADA bond to be used for the acquisition or construction of an office building and related infrastructure. With the completion of the acquisition of the Charman Building, the fund was closed effective at the end of FY/09. (Finance)

**615 – CIP GENERAL.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (City Manager)

**625 – CIP FACILITIES.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (City Manager)

**630 – CIP PARKS and LIBRARY.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Community Services)

**635 – CIP POLICE.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Police)

**640 – CIP ROAD PROJECTS.** This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are intended to be used to provide required City matching funds on various road and sidewalk projects, including PM10 (dust) compliance. Fund balances are committed. (Public Works)

**645 – CIP SOLID WASTE.** This fund was initially created by a transfer from the General Fund to provide designated funding for recycling efforts. All funds have been expended, and the fund was closed at the end of FY/09. (Public Works)

**672 – CIP FIRE.** This fund was created in FY2009-10 to receive federal ARRA stimulus grant funding to construct a permanent fire station in the Verrado community. Fund balances are restricted. (Fire)

**702 – JACKRABBIT TRAIL ID INFRASTRUCTURE FUND.** Revenue was received through a 2009 bond issue to be used for the construction of a sewer line in the Jackrabbit Trail Improvement District. Fund balances are restricted. (Finance)

## **ENTERPRISE FUNDS**

**050 – AVIATION FUND.** This fund accounts for the activities of the City's aviation enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

**054 – SOLID WASTE FUND.** This fund accounts for the activities of the City's solid waste enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

**061 – WATER UTILITY FUND.** This fund accounts for the activities of the City's water enterprise. Fund balances are committed and restricted. (Water Resources)

**060 – WASTEWATER (SEWER) FUND.** This fund accounts for the activities of the City's wastewater (sewer) enterprise. Fund balances are committed and restricted. (Water Operations)

## **FIDUCIARY FUNDS**

**040 – FIREMAN'S FUND.** Accounts for the activities of the Volunteer Firefighters' Relief and Pension, which accumulates resources for pension benefit payments to qualified volunteer firemen. This fund was established for the volunteer fireman retirement contributions. It is funded by the volunteer fireman and City. Fund balances are restricted. (Finance)



## City Of Buckeye Financial Policies and Procedures

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### 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**

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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**

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### **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

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### 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

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### 3. **Adherence to the highest accounting and management practices**

which reflects the goal that the City is in compliance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

### **Operating Budgets and Procedures:**

**1. General budget guidelines and annual expenditure limits.** On March 13, 2012, City of Buckeye voters affirmed the Home Rule Option for the next four years (FY 12-13 through FY 15-16). Under the Home Rule Option, the expenditure limitation is free from any ties to the State imposed limitation. Buckeye adopts its expenditure limitation annually with the approval of the annual budget. The maximum legal expenditure limit is the total of all departmental appropriations in the final budget adopted by the City Council.

- In accordance with the City's Alternative Expenditure Limitation, total expenditures may not exceed the final appropriations once the budget is adopted. The City can amend the total appropriation for an individual fund. However, if the total appropriation in one fund is increased, then another fund must be reduced by an equal amount. These amendments may be processed at any time during the fiscal year on written request by the City Manager to the Council, or as part of the next year's budget process.
- The City Council will adopt budgets for all funds prior to the beginning of the fiscal year, although adoption of one or more property tax levies may be accomplished by Council action after the beginning of each fiscal year.



## City Of Buckeye Financial Policies and Procedures

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- 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**

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- 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

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- 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

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**7. Compliance with statutory or other limitations or restrictions on revenue sources.** The budget process must ensure that the City is in compliance with statutory or other limitations or restrictions on revenue sources and spending including, but not limited to:

- Distributions of state Highway User Revenue Fund (HURF) to the City must be accounted for in a separate special revenue fund.
- The City must maintain its level of general fund support for street maintenance and operations (A.R.S., Title 28, Chapter 18, Article 2).
- Vehicle impound fees must be accounted for in a special fund (A.R.S. § 28-3513).
- Seventy-five percent (75%) of the City's annual Local Transportation Assistance Fund (LTAF) distribution must be devoted to transit purposes (RPTA IGA).

**8&9. Replacement of facility space, vehicles and technology equipment will be budgeted.** A rental rate structure should be established annually to provide funds for replacement of vehicles and technology equipment. An initial reserve could be established by annually appropriating a "facility space" charge of \$50 per employee per month, charged to each department. When new or replacement equipment is requested and budgeted from operating funds, a corresponding rental rate payment equal to the life cycle replacement cost for the new equipment should be included within the requesting department's operating budget on an ongoing basis. All purchases of vehicles should be coordinated through Purchasing and reviewed by the Fleet Maintenance division. All purchases of technology equipment should be coordinated through Purchasing and reviewed by the Information Technology department.



## City Of Buckeye Financial Policies and Procedures

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**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

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### 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

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**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

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- 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

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- 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

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### 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

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- 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

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- ✓ 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**

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- 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

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- 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

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### Financial Reporting Policies and Procedures:

**20. Specific Policies:** The following policies will guide the development and administration of the City's Financial Reporting:

- The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent certified public accounting firm; with an audit opinion to be included with the City's published Annual Financial Report.
- The comprehensive annual financial report shall be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
- The City's Budget will be presented to satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.
- Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

**RESOLUTION NO. 41-16**

**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 2016-2017.**

**WHEREAS**, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, ARIZ. REV. STAT., the City Council did, on June 7, 2016, 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 21, 2016 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

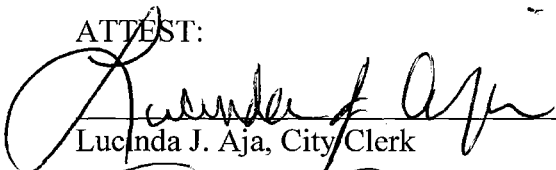
**WHEREAS**, the City Council met on June 21, 2016 and conducted the Truth in Taxation and Budget Hearing, at which hearing any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or on the tax levies.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, acting at a special meeting, that said estimates of revenues and expenditures shown on the attached schedules has not increased, reduced and/or changed and the same are hereby adopted as the Spending Limitation and Budget for the City of Buckeye for Fiscal Year 2016-2017.

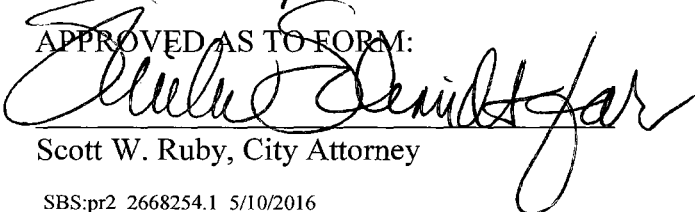
**APPROVED AND ADOPTED** by the City Council on June 21, 2016.

  
\_\_\_\_\_  
Jackie A. Meck, Mayor

ATTEST:

  
\_\_\_\_\_  
Lucinda J. Aja, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Scott W. Ruby, City Attorney

City Of Buckeye  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2017

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	66,854,447	17,195,048	299,000	57,557,295	0	116,163,264	0	258,069,054
2016	Actual Expenditures/Expenses**	E	54,934,111	12,803,312	166,600	12,011,802	0	95,813,929	0	175,729,754
2017	Fund Balance/Net Position at July 1***		14,383,231	5,427,463	90,094	25,755,010	0	24,092,986	0	69,748,784
2017	Primary Property Tax Levy	B	6,114,649							6,114,649
2017	Secondary Property Tax Levy	B								0
2017	Estimated Revenues Other than Property Taxes	C	54,161,027	9,703,629	231,250	22,043,915	0	32,850,403	0	118,990,224
2017	Other Financing Sources	D	0	0	0	0	0	0	0	0
2017	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2017	Interfund Transfers In	D	0	6,386,537	0	2,675,000	0	0	0	9,061,537
2017	Interfund Transfers (Out)	D	8,761,537	0	0	0	0	300,000	0	9,061,537
2017	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2017	Total Financial Resources Available		65,897,370	21,517,629	321,344	50,473,925	0	56,643,389	0	194,853,657
2017	Budgeted Expenditures/Expenses	E	65,897,370	21,517,629	321,344	50,473,925	0	56,643,389	0	194,853,657

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2016	2017
1.	\$ 258,069,054	\$ 194,853,657
2.		
3.	258,069,054	194,853,657
4.		
5.	\$ 258,069,054	\$ 194,853,657
6.	\$ 258,069,054	\$ 281,240,949

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

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City Of Buckeye  
Tax Levy and Tax Rate Information  
Fiscal Year 2017**

	<b>2016</b>	<b>2017</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 6,325,260	\$ 6,694,861
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax lev. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 5,763,043	\$ 6,114,649
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 5,763,043	\$ 6,114,649
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 5,763,043	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 5,763,043	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 5,763,043	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8000	1.8000
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.8000	1.8000
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>27</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city.		

\* 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 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
<b>GENERAL FUND</b>			
10 Local Sales Taxes	\$ 21,798,200	\$ 22,165,200	\$ 23,851,720
10 Local Government	861,000	692,000	732,490
10 State Shared Revenues	12,996,589	13,055,400	15,991,180
10 Building & Planning Fees	4,627,208	7,204,945	7,333,445
10 Charges For Services	1,563,585	2,736,063	2,471,607
10 Franchise Fees & Leases	2,690,688	2,853,300	2,985,600
10 Operating Interest Revenues	350,030	347,460	347,460
10 Grants/ Donations/ Sponsorships	11,700	26,600	26,600
10 All Other Operating Revenues	1,584,400	420,882	420,925
<b>Total General Fund</b>	<b>\$ 46,483,400</b>	<b>\$ 49,501,850</b>	<b>\$ 54,161,027</b>
<b>SPECIAL REVENUE FUNDS</b>			
32 Fill The Gap	\$ 1,000	\$ 1,442	\$ 4,500
33 JCEF Fund	4,500	4,600	9,500
34 Court Special Fund	15,000	15,000	27,500
35 RICO Fund	602,700	420,437	420,437
40 Fireman's Fund	1,300	1,158	1,158
41 BYB Fund	165	400	400
42 MAG/ADOT Projects Fund	200,500	200,500	502,959
43 CDBG Projects Fund	638,810	638,810	438,000
45 Towing/Impound Fund	134,000	110,000	110,000
51 Airport Improvement Fund	-	99,200	302,000
55 Stormwater Quality	-	-	216,000
57 Cemetery Improvement Fund	22,530	79,400	84,698
59 Sundance Water Recharge Fund	7,950	14,600	14,600
70 Highway User Revenue Fund	3,478,363	3,470,642	4,239,431
71 Streets Improvement Fund	-	151,525	-
73 Police Department Grants Fund	659,000	605,391	1,100,100
74 Area Agency (AAA)	173,400	239,728	173,400
75 Fire Dept Grants Fund	1,418,909	1,424,309	1,209,909
76 Park Grants Fund	164,500	117,245	137,745
78 Sundance Crossings	280,000	286,000	247,679
80 Transient Lodging Tax	60,000	49,000	53,900
121 Replacement Reserve Fund	10,000	3,928	10,015
122 Economic Development	214,000	-	-
125 Risk Management Retention Fund	-	137,000	137,000
180 DwnTwn Revital	19,534	19,534	19,534
492 Miller Road ID O&M Fund	-	-	-
493 Jackrabbit Swr O&M	600	550	550
550 SLID Operations Fund	215,347	226,161	242,614
<b>Total Special Revenue Funds</b>	<b>\$ 8,322,108</b>	<b>\$ 8,316,560</b>	<b>\$ 9,703,629</b>
<b>DEBT SERVICE FUNDS</b>			
701 Miller Road ID Debt Service Fund	\$ -	\$ -	\$ -
703 Jackrabbit Trail Sewer ID Debt Svc Fund	235,000	253,538	231,250
<b>Total Debt Service Funds</b>	<b>\$ 235,000</b>	<b>\$ 253,538</b>	<b>\$ 231,250</b>
<b>CAPITAL PROJECTS FUNDS</b>			
46 Special Districts	\$ 20,000,000	\$ -	\$ 20,000,000
79 Rodeo Grounds	58,000	58,000	58,000
100 Impact Fees-Parks & Recreation	-	-	-
101 Impact Fees-Library	-	-	-
103 Impact Fees-General Government	-	-	-
104 Impact Fees-Streets	-	700	-
105 Impact Fees-Water System Improvement Fd	-	1,000	-
106 Impact Fees-Sewer System Improvement Fd	-	-	-
107 Impact Fees-Fire	-	-	-
160 Impact Fees Parks & Rec	-	-	-

**City Of Buckeye  
Revenues Other Than Property Taxes  
Fiscal Year 2017**

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
161 Impact Fees Library	-	-	-
162 Impact Fees Police	-	506	506.00
163 Impact Fees Fire	-	-	-
164 Impact Fees Streets	-	-	-
165 Impact Fees Water	-	-	-
166 Impact Fees Waste Water	-	-	-
170 Parks & Rec Imp Fees	288,000	400,070	400,070
171 Library Impact Fees	164,000	224,040	224,040
172 Streets Impact Fees	78,000	95,020	95,020
173 Public Safety Imp Fees	775,000	1,000,150	1,000,150
174 Water Impact Fees	311,000	27,981	27,981
175 Wastewater Impact Fees	210,700	117,148	117,148
610 Roadway Construction Fund	-	-	-
615 CIP General	-	7,804	-
630 CIP-Parks and Library	90,000	100,500	121,000
640 CIP Road Projects	-	-	-
672 CIP-Fire	4,767,242	4,767,242	-
<b>Total Capital Projects Funds</b>	<b>\$ 26,741,942</b>	<b>\$ 6,800,161</b>	<b>\$ 22,043,915</b>

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

**ENTERPRISE FUNDS**

50 Aviation Enterprise	\$ 295,300	\$ 256,510	\$ 266,510
54 Solid Waste Enterprise	4,761,683	4,785,500	4,985,065
60 Wastewater (Sewer) Utility Enterprise	13,393,721	13,844,751	6,826,517
61 Water Utility Enterprise	82,987,336	84,573,878	20,772,311
<b>Total Enterprise Funds</b>	<b>\$ 101,438,040</b>	<b>\$ 103,460,639</b>	<b>\$ 32,850,403</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 183,220,490</b>	<b>\$ 168,332,748</b>	<b>\$ 118,990,224</b>

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

**City Of Buckeye  
Other Financing Sources/<Uses> and Interfund Transfers  
Fiscal Year 2017**

<b>FUND</b>	<b>OTHER FINANCING 2017</b>		<b>INTERFUND TRANSFERS 2017</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
MAG/ADOT Projects	\$	\$	\$	\$ 35,440
CDBG				100,000
Area Agency (AAA)				485,170
Replacement Reserve				1,393,000
Economic Development				2,420,000
Risk Mgt Retention				964,540
Roadway Construction				2,000,000
CIP Parks & Library				300,000
Transit Program				58,387
Technology Life Cycle				630,000
Non-Construction Improvement Proj.				375,000
<b>Total General Fund</b>	\$	\$	\$	\$ 8,761,537
<b>SPECIAL REVENUE FUNDS</b>				
MAG/ADOT Projects	\$	\$	\$ 35,440	\$
CDBG			100,000	
Area Agency (AAA)			485,170	
Replacement Reserve			1,393,000	
Economic Development			2,720,000	
Risk Mgt Retention			964,540	
Transit Program			58,387	
Technology Life Cycle			630,000	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 6,386,537	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Roadway Construction	\$	\$	\$ 2,000,000	\$
CIP Parks & Library			300,000	
Non-Construction Improvement Proj.			375,000	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 2,675,000	\$
<b>ENTERPRISE FUNDS</b>				
Water	\$	\$	\$	\$ 300,000
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 300,000
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 9,061,537	\$ 9,061,537

**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>GENERAL FUND</b>				
50 Manager	\$ 908,117	\$ 473,711	\$ 1,381,828	\$ 991,287
51 Non-departmental	7,113,700	(7,113,700)	-	-
52 Mayor & Council	645,316	(85,012)	560,304	696,102
54 Finance	1,093,066	3,319,165	4,412,230	4,595,748
55 Human Resources	828,451	61,165	889,616	983,035
60 Police	16,305,939	894,875	17,200,813	16,212,234
61 Court	731,625	(6,787)	724,838	873,601
62 Fire	11,620,155	648,116	12,268,271	12,560,135
69 Recreation	1,168,856	31,592	1,200,448	1,370,352
70 Parks	710,502	82,490	792,992	866,593
71 Library	1,088,377	46,147	1,134,524	1,173,862
72 Community Services Admin	713,906	(21,454)	692,452	845,046
73 Construction & Contracting	642,053	111,069	753,122	765,907
74 Fleet	969,147	(116,413)	852,734	979,939
78 Public Works Admin	631,501	345,219	976,720	1,089,812
79 Marketing and Communications	328,481	(14,263)	314,218	384,120
80 Development Services	2,706,156	51,960	2,758,116	3,104,547
81 Economic Development	387,633	2,000,821	2,388,454	458,897
82 Engineering	2,181,996	(421,376)	1,760,620	1,563,796
83 Information Technology	1,539,607	850,385	2,389,992	3,186,841
85 Clerk	540,193	(108,484)	431,709	614,646
89 Debt Service	1,142,892	(92,782)	1,050,110	942,474
95 Reserves/Contingency	12,856,779	(936,444)	-	11,638,396
<b>Total General Fund</b>	<b>\$ 66,854,447</b>	<b>\$ -</b>	<b>\$ 54,934,111</b>	<b>\$ 65,897,370</b>
<b>SPECIAL REVENUE FUNDS</b>				
32 Fill The Gap	\$ 31,052	\$ -	\$ -	\$ 39,254
33 JCEF	43,686	-	900	57,828
34 Court Special Fund	90,683	-	7,000	122,284
35 RICO	602,700	-	373,700	420,527
37 VALUE Kids	3,479	-	500	2,979
38 Buckeye Explorer	10,069	-	10,069	-
40 Volunteer Firemen's	286,874	-	4,200	286,030
41 BYB Fund	2,265	-	930	635
42 MAG/ADOT Proj	200,500	-	200,500	538,400
43 CDBG	758,298	-	758,298	538,000
45 Towing/Impound	358,998	-	109,605	267,157
51 Airport Improv	100,000	-	106,600	302,000
55 Stormwater Quality	-	-	-	216,000
57 Cemetery	214,458	-	113,956	235,533
59 Sundance Wtr Rechg	601,489	-	-	628,318
66 APS/SRP Mitigation	93,164	-	-	93,164
70 HURF	3,895,292	-	3,098,266	5,152,430
71 Streets Improv	1,065,373	-	-	1,896,744
73 Police Grants	663,088	-	669,698	1,100,100
74 Area Agency (AAA)	584,256	-	615,751	658,570
75 Fire Grants	1,524,996	-	1,521,745	1,209,909
76 Park Grants	309,614	-	116,200	245,056
78 Sundance Crossings	701,520	-	335,738	549,741
80 Transient Lodging Tax	60,000	-	49,000	53,900
121 Replacement Reserve	943,000	-	930,000	1,409,976
122 Economic Development	553,400	-	449,131	2,720,118
125 Risk Mgt Retention	874,540	-	1,027,540	1,101,540
185 Heritage Park	78,110	-	-	78,110
492 Miller Rd O&M	-	-	-	-
493 Jackrabbit Swr O&M	3,286	-	2,900	550
550 SLID Opns	260,848	-	214,715	324,736
641 Transit Programs	111,000	-	6,776	58,387
650 Auto & Tech	1,560,000	-	1,000,000	560,000
655 Tech Life Cycle	600,000	-	600,000	649,653
706 Roosevelt Imp Dist	9,010	-	479,593	-
<b>Total Special Revenue Funds</b>	<b>\$ 17,195,048</b>	<b>\$ -</b>	<b>\$ 12,803,312</b>	<b>\$ 21,517,629</b>



**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
<b>DEBT SERVICE FUNDS</b>				
701 Miller Rd Debt	-	-	-	-
703 Jackrabbit Swr Debt	299,000	-	166,600	321,344
<b>Total Debt Service Funds</b>	<b>\$ 299,000</b>	<b>\$ -</b>	<b>\$ 166,600</b>	<b>\$ 321,344</b>
<b>CAPITAL PROJECTS FUNDS</b>				
46 Special Districts	\$ 20,000,000	\$ -	\$ -	\$ 19,999,999
62 W&S Revenue Bonds	-	-	100	4,873
68 Future Road Improvement	2,130,384	-	-	2,130,384
79 Rodeo Grounds	215,640	-	215,640	94,635
100 Pks & Rec Impact Fees	2,499,739	-	1,469,526	530,272
101 Library Impact Fees	48,964	-	-	-
103 Gen Govt Impact Fees	167,515	-	15,072	428,179
104 Streets Impact Fees	2,969,860	-	10,208	3,046,389
105 Wtr Sys Improv	4,965,907	-	-	4,990,255
106 Swr Improv	3,242,573	-	3,302	3,248,528
107 Fire Impact Fees	622,736	-	240,675	481,623
160 Impact Fees Parks & Rec	1,356,818	-	104,246	1,249,554
161 Impact Fees Library	198,923	-	30,932	167,291
162 Impact Fees Police	-	-	63,222	507
163 Impact Fees Fire	1,691,451	-	-	1,661,579
164 Impact Fees Streets	523,154	-	23,124	499,784
165 Impact Fees Water	147,572	-	26,754	85,334
166 Impact Fees Waste Water	823,817	-	10,541	813,116
170 Parks & Rec Imp Fees	575,684	-	-	1,092,390
171 Library Impact Fees	326,774	-	-	624,948
172 Streets Impact Fees	155,839	-	-	273,329
173 Public Safety Imp Fees	1,549,370	-	-	2,917,183
174 Water Impact Fees	621,447	-	62,400	86,472
175 Wastewater Impact Fees	419,668	-	-	396,153
610 Roadway Const	3,421,404	-	2,909,925	2,110,639
615 CIP Gen	-	-	7,804	-
625 CIP Facilities	200,000	-	200,000	-
630 CIP Pks & Library	3,001,738	-	2,778,860	421,000
640 CIP Road Proj	304,198	-	-	134,984
660 Non-Constr Improv Projects	400,000	-	222,467	552,533
672 CIP Fire	4,976,120	-	3,617,005	2,431,992
<b>Total Capital Projects Funds</b>	<b>\$ 57,557,295</b>	<b>\$ -</b>	<b>\$ 12,011,802</b>	<b>\$ 50,473,925</b>
<b>ENTERPRISE FUNDS</b>				
50 Airport Opns	\$ 380,659	\$ -	\$ 265,100	\$ 374,262
54 Solid Waste	5,452,250	-	4,525,759	5,478,556
60 Sewer	16,707,660	-	12,101,563	11,837,765
61 Water	93,622,695	-	78,921,506	38,952,806
<b>Total Enterprise Funds</b>	<b>\$ 116,163,264</b>	<b>\$ -</b>	<b>\$ 95,813,929</b>	<b>\$ 56,643,389</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 258,069,054</b>	<b>\$ -</b>	<b>\$ 175,729,754</b>	<b>\$ 194,853,657</b>

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

**City Of Buckeye  
Full-Time Employees and Personnel Compensation Estimates  
Fiscal Year 2017**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2017</b>	<b>Employee Salaries and Hourly Costs 2017</b>	<b>Retirement Costs 2017</b>	<b>Healthcare Costs 2017</b>	<b>Other Benefit Costs 2017</b>	<b>Total Estimated Personnel Compensation 2017</b>
<b>GENERAL FUND</b>	356	\$ 28,228,352	\$ 3,936,952	\$ 5,501,071	\$ 2,312,716	\$ 39,979,091
<b>SPECIAL REVENUE FUNDS</b>	32	\$ 1,464,523	\$ 168,086	\$ 421,678	\$ 185,627	\$ 2,239,914
<b>ENTERPRISE FUNDS</b>	85	\$ 5,184,718	\$ 595,728	\$ 1,272,434	\$ 512,839	\$ 7,565,719
<b>TOTAL ALL FUNDS</b>	472	\$ 34,877,593	\$ 4,700,766	\$ 7,195,183	\$ 3,011,182	\$ 49,784,724

