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# Final BUDGET FY18-19

June 19, 2018



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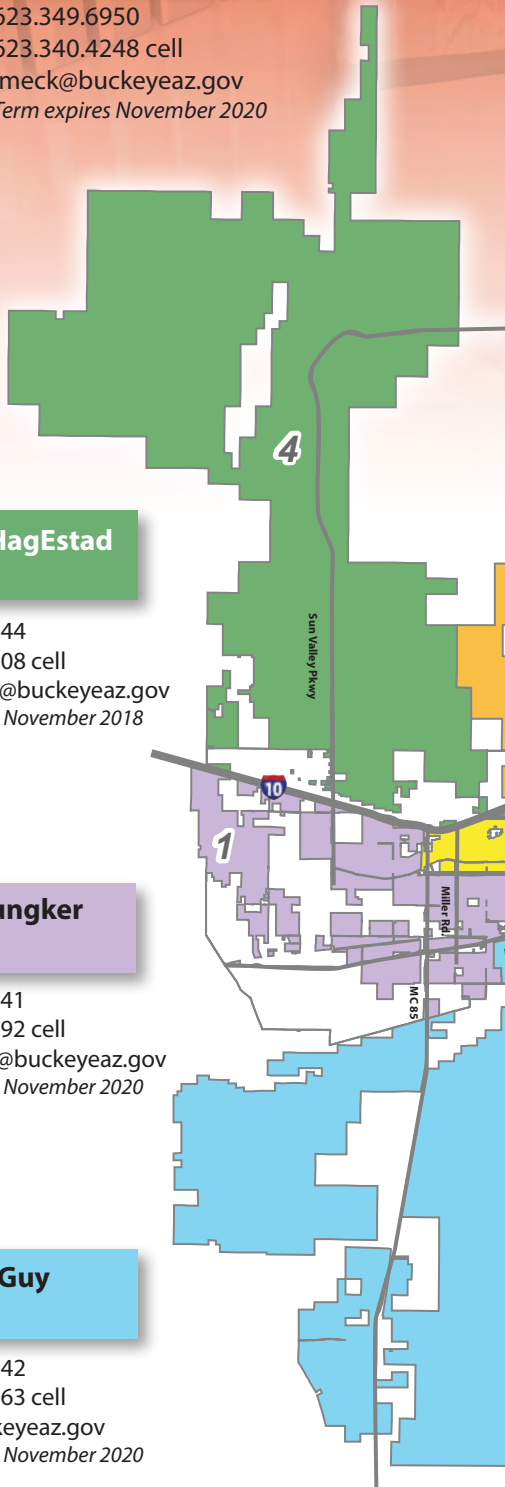
# Buckeye City Council

The city of Buckeye is divided into 6 council districts with a mayor that serves at-large.



**Jackie A. Meck**  
Mayor

623.349.6950  
623.340.4248 cell  
jmeck@buckeyeaz.gov  
Term expires November 2020



**Eric Orsborn**  
District 6

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Term expires November 2018



**Patrick HagEstad**  
District 4

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Term expires November 2018



**Craig Heustis**  
District 5

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Term expires November 2018



**Tony Youngker**  
District 1

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Term expires November 2020



**Michelle Hess**  
District 3

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Term expires November 2020



**Jeanine Guy**  
District 2

623.349.6942  
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jguy@buckeyeaz.gov  
Term expires November 2020



# Senior Management

City Manager  
**Roger Klingler**

Assistant City Manager  
**James Shano**

City Attorney  
Gust Rosenfeld P.L.C.  
**Shiela Schmidt**

City Clerk  
**Lucinda Aja**

City Engineer  
**Scott Zipprich**

City Magistrate  
**Maria Brewer**

Community Services Director  
**Cheryl Sedig**

Construction & Contracting Manager  
**Chris Williams**

Development Services Director  
**George Flores**

Economic Development Director  
**David Roderique**

Finance Director  
**Larry D. Price**

Fire Chief  
**Bob Costello**

Human Resources Director  
**Nancy Love**

Information Technology Director  
**Greg Platacz**

Intergovernmental Relations Manager  
**George Diaz**

Marketing & Communications Manager  
**Annie DeChance**

Police Chief  
**Larry Hall**

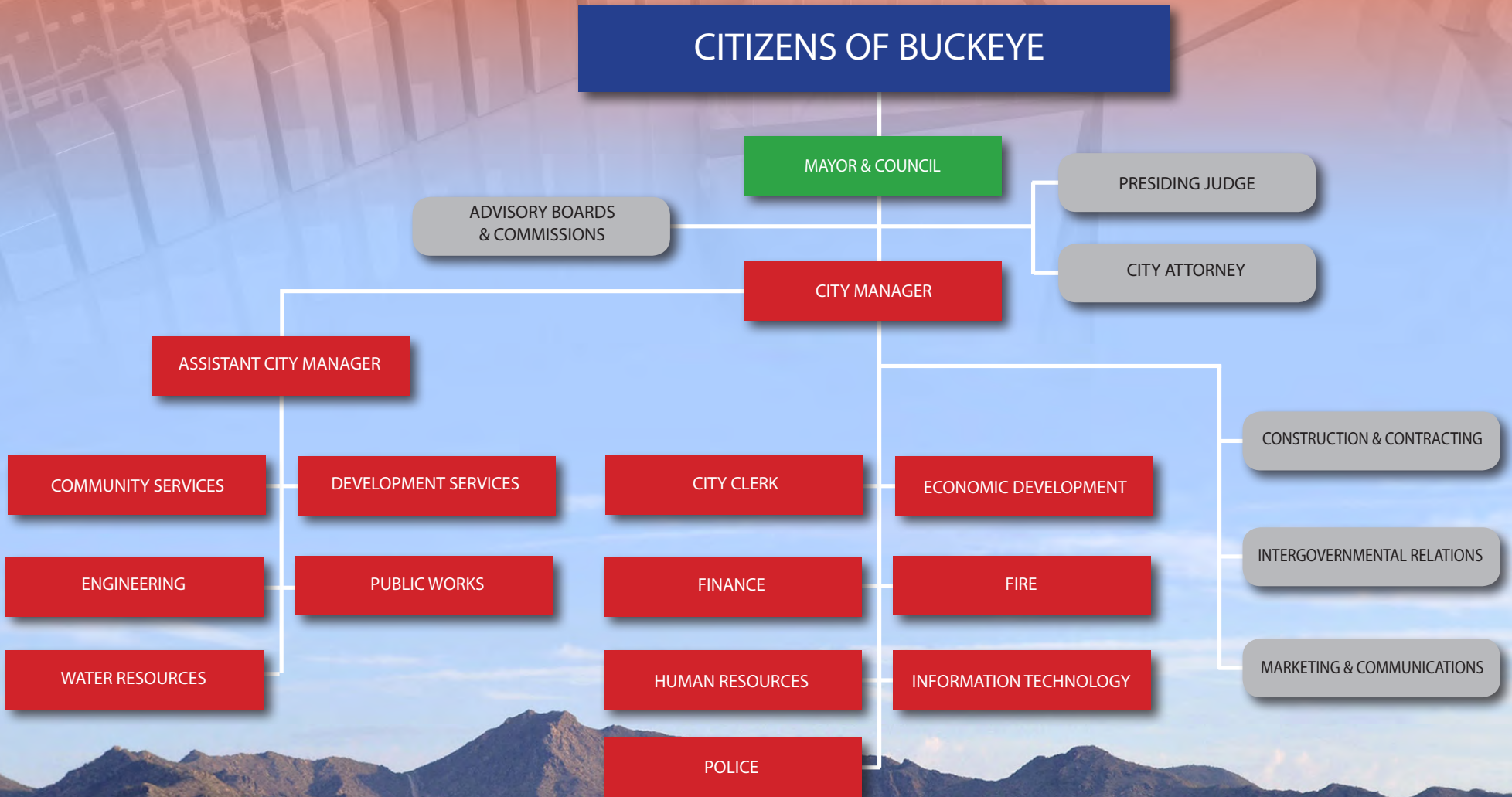
Public Works Director  
**Scott W. Lowe**

Interim Water Resources Director  
**Mark Seamans**





# ORGANIZATION CHART





**To:** Mayor & City Council  
**From:** Roger Klingler, City Manager  
**Subject:** FY 18/19 Adopted Budget  
**Date:** June 19, 2018

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I am pleased to present you with the city's Annual Budget for Fiscal Year 2018/19.

The total for this balanced budget is \$257.2 million, and includes significant investments in our citizen services, our employees and our infrastructure. It complies with Council-adopted policies, including a fully funded contingency reserve.

The city's population has increased an average of 6 percent the last three years, and we are predicting an additional 6 percent increase this year to more than 74,000. These increases, among other factors, translate to a projected double digit increase in operating revenue, but also contribute to additional service demands and expenditure needs.

### **Revenue Sources**

General Fund revenue sources include:

- \$30.9 million projected city sales taxes
- \$27.1 million beginning fund balance
- \$17.2 million in state-shared revenue
- \$11.7 million predicted development-related fees
- \$7.9 million property tax revenues

The city's primary property tax rate is expected to remain at \$1.80 per \$100.00 of taxable value, as it has for the past six years. However, since the assessed value of property is expected to increase by 15 percent, total revenue from this source will increase by approximately \$1 million.

### **How the Revenues are Used**

While there are more needs than available funds, the focus of this year's proposed expenditure plan is on creating a balance between investing in citizen services, investing in our employees and investing in our infrastructure.

Examples of increased services include additional street paving projects, new park trails and equipment, and increased development processing services. Other investments include:

- \$6 million for a secure Police Evidence Facility
- \$1.2 million for intersection improvements and traffic signal at Verrado Way and Van Buren
- \$710,000 to upgrade the irrigation, lighting and restrooms at Earl Edgar Park.
- \$645,000 for sidewalks on both Miller Road and Monroe Avenue

Our population has increased 26 percent since FY14/15 and our budgeted positions have increased 17 percent. We propose to add 24 of the requested 67 positions to continue addressing the increasing demands for service. These new positions will allow the city to respond to the needs of the community and still result a slight decrease in the number of employees per 1,000 residents. Additionally, in order to attract and retain a quality team of employees, we are proposing a 3 percent merit increases for eligible employees, and a 2 percent cost of living adjustment.

### **Capital Improvement Program**

There are 44 projects totaling approximately \$80 million in this year's CIP budget. In addition to the projects mentioned above, the following projects are also part of the city's five-year capital improvement plan:

- \$37 million for the Apache Water Campus. This is one of the largest projects to date in the city's CIP plan, and includes master planning, design and construction. This project is scheduled to continue through FY 20/21.
- \$863,000 to improve water service and fire protection in areas of historic downtown as part of the CDBG funding cycles. Construction funding from CDBG is approximately \$689,000. The city's portion from Water Resources is approximately \$174,000.
- \$800,000 for the North Miller Road Trunk Sewer Line to improve sewer service to the major commercial areas on Miller Road from Interstate 10 to the Roosevelt Irrigation District canal.
- \$580,000 for the design of Fire Station 705 in Tartesso. Construction of this project is part of a future CIP.
- \$400,000 to complete the Master Planning of Sundance Park Phase II. This project is funded through Park Impact Fees.

### **Conclusion**

As one of the fastest growing cities in the country, with a planning area with 642 square miles, the budget for FY18/19 focuses on meeting the demands of growth and smart planning for future needs. Improving services to our residents, enhancing and maintaining the city's infrastructure while ensuring fiscal wellness, financial flexibility and accountability are our top priorities.

## Goals and Objectives

The city's annual Goals and Objectives 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.



## Goals and Objectives



### **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.

## CITY GOALS

Providing a safe and healthy community by ensuring the city's resources are maximized now and in the future by



Maintaining fiscal wellness, financial flexibility and accountability



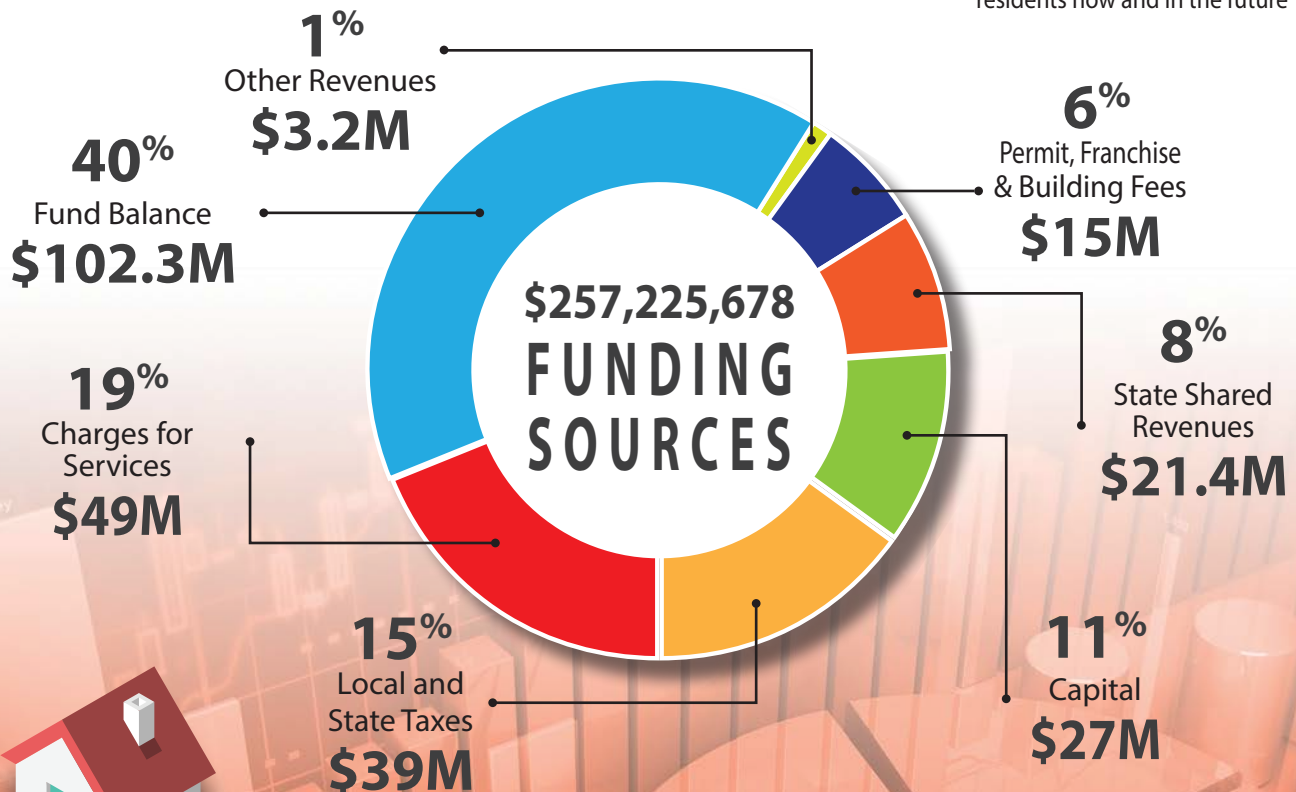
Enhancing the city's economic well being



Providing a well-planned urban community



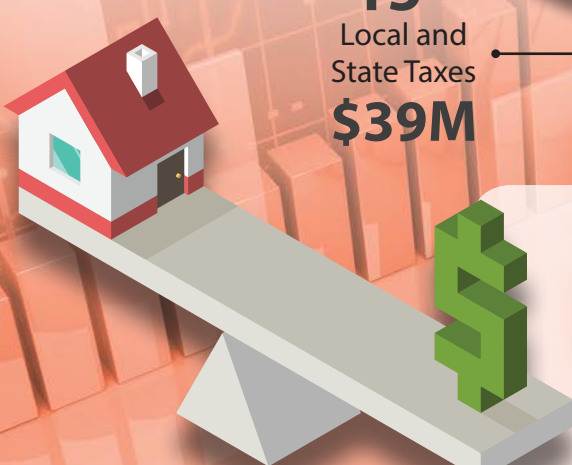
Ensuring all public infrastructure (streets, sidewalks, water, sewer, etc.) are well-maintained, serve our residents now and in the future



## PROPERTY TAXES

Buckeye's primary property tax on a **\$100,000** home will remain at **\$180.00**, as it has for the past six years.

Buckeye's total revenue from its primary property taxes will increase more than **\$1 million**, a **15.23%** increase.



# WHERE YOUR TAX DOLLARS GO

**39%**  
Daily Business  
Operations  
**\$98.9M**

**31%**  
Capital Improvement  
Projects  
**\$80.8M**

**21%**  
Contingency  
**\$52.7M**

**7%**  
One-Time  
Expenses  
**\$18.2M**

**2%**  
Debt  
Services  
**\$6.4M**



## BUDGET HIGHLIGHTS

- Apache Road Water Campus **\$37M**
- Contingency general fund balance **\$16.2M**
- Police evidence building **\$6M**
- 247th Avenue road design and construction **\$3M**
- New traffic signals at Verrado Way & Van Buren, Apache & Southern and at Miller at Southern, Baseline & Broadway **\$2.9M**
- Street maintenance – paving, striping, etc. **\$1.6M**
- New field lights and restroom improvements at Earl Edgar **\$680,000**
- Design of Tartesso Fire Station **\$580,000**
- Roosevelt Street Improvement District **\$500,000**
- Facility maintenance and/or enhancements **\$360,000**
- Park maintenance and/or enhancements **\$102,000**
- **24** New positions



## Revenues and Expenditures

The City's FY 18-19 budget is separated into operating and capital components as shown in the tables below.

### Operating Revenues and Expenditures

Sources and Uses	Budget FY 17-18	Budget FY 18-19	Dollar Change	Percent Change
Enterprises' Charges For Services	40,345,999	45,716,925	5,370,926	13.31%
State Shared Revenues	21,200,264	21,444,696	244,432	1.15%
Local TPT - less Contracting	18,650,000	19,800,000	1,150,000	6.17%
Building & Planning Fees	316,000	11,720,000	11,404,000	3608.86%
Property Taxes	6,834,375	7,897,452	1,063,077	15.55%
Franchises Fees & Leases	3,328,081	3,403,795	75,714	2.28%
Charges For Services	3,122,695	3,318,995	196,300	6.29%
All Other Operating Revenues	2,632,905	3,231,474	598,569	22.73%
<b>Operating Revenues</b>	<b>96,430,319</b>	<b>116,533,337</b>	<b>20,103,018</b>	<b>20.85%</b>
Personnel Services	52,854,241	58,301,474	5,447,233	10.31%
Professional/ Contractual Services	15,277,948	15,696,217	418,269	2.74%
Repairs/ Maintenance	9,081,826	6,901,200	(2,180,626)	-24.01%
Operating Supplies/ Equip<\$5,000	4,464,864	4,454,954	(9,910)	-0.22%
Debt Service	6,491,780	6,400,536	(91,244)	-1.41%
Services & Other Charges	11,835,866	13,623,208	1,787,342	15.10%
<b>Operating Expenditures</b>	<b>100,006,526</b>	<b>105,377,589</b>	<b>5,371,064</b>	<b>5.37%</b>
<b>Net From Operations</b>	<b>(3,576,207)</b>	<b>11,155,748</b>	<b>14,731,954</b>	<b>14.28%</b>

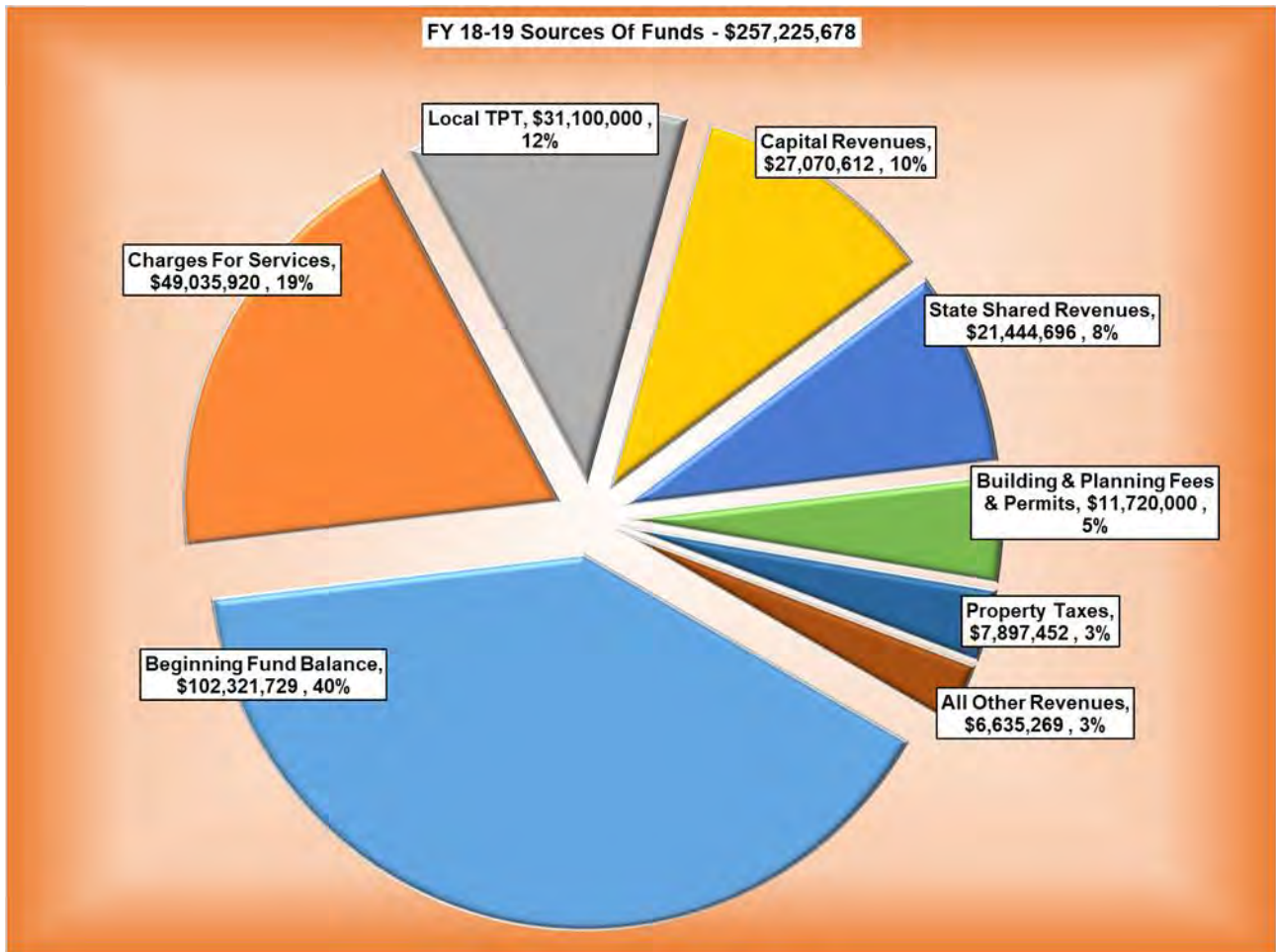
## Revenues and Expenditures

### Capital Revenues and Expenditures

Sources and Uses	Budget FY 17-18	Budget FY 18-19	Dollar Change	Percent Change
Beginning Fund Balance	80,026,678	102,321,729	22,295,051	27.86%
Local TPT- Construction	8,900,000	11,300,000	2,400,000	26.97%
Building Permit Fees*	8,100,000	-	(8,100,000)	-100.00%
All Other Capital Revenues	28,048,913	27,070,612	(978,301)	-3.49%
<b>Capital Sources</b>	<b>125,075,591</b>	<b>140,692,341</b>	<b>15,616,750</b>	<b>12.49%</b>
Equip, & One-time Expend	16,513,900	18,245,545	1,731,645	10.49%
CIP	47,996,097	80,816,957	32,820,860	68.38%
Reserves/ Contingencies	56,989,387	52,785,590	(4,203,797)	-7.38%
<b>Capital Expenditures</b>	<b>121,499,384</b>	<b>151,848,092</b>	<b>30,348,708</b>	<b>24.98%</b>
<b>Net From Capital</b>	<b>3,576,207</b>	<b>(11,155,748)</b>	<b>(14,731,958)</b>	
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>		
*Building Permit Fees in Operating Revenues For FY 18-19				

### Funding Sources

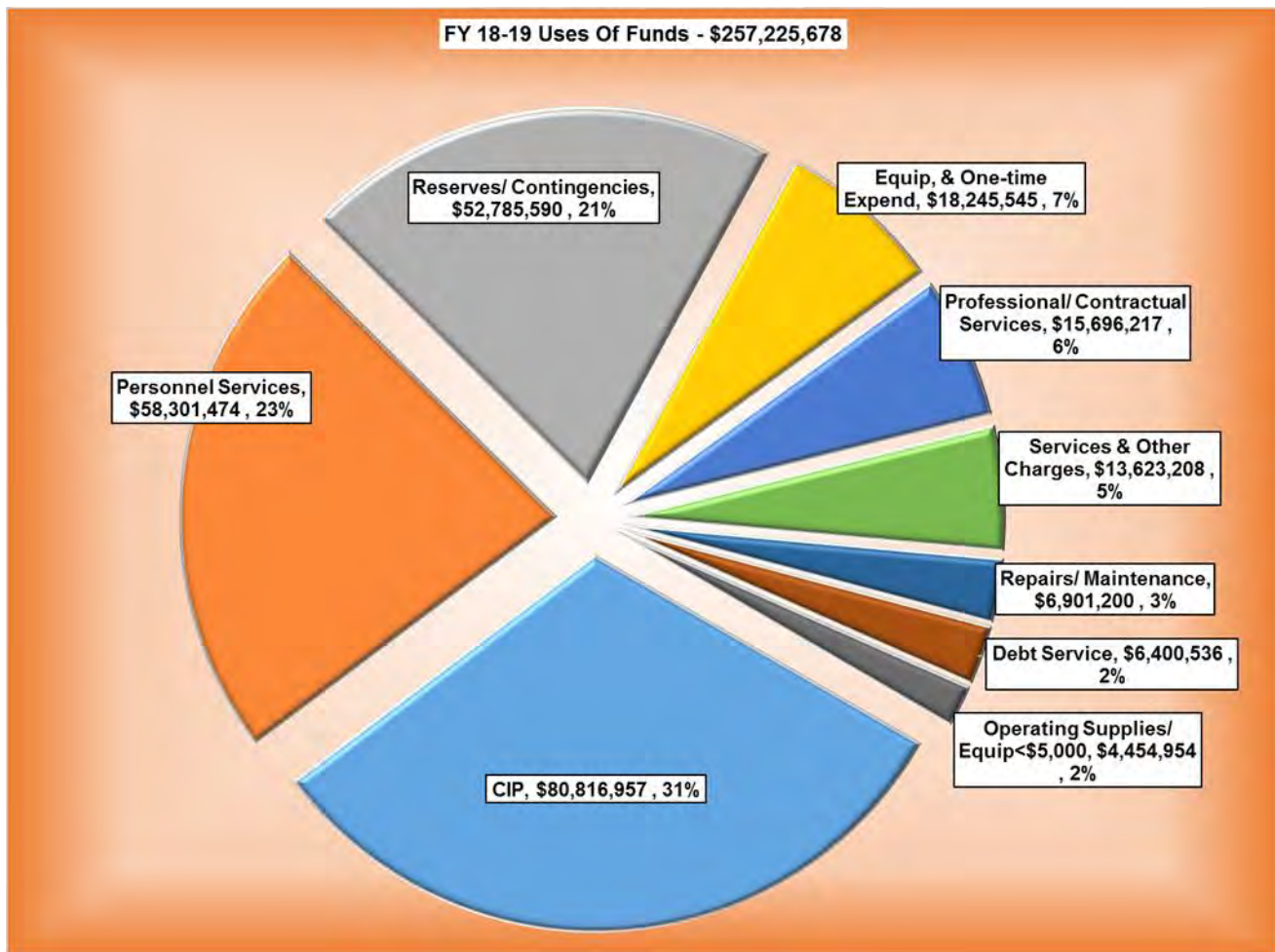
The funding sources for the FY 18-19 budget total \$257,225,678. Of this total, \$102,321,729 or 40%, are estimated beginning fund balances. The total revenues are projected to be \$154,903,949 or 60% of the total sources.



### Uses of Funds

Total appropriations/Uses of Funds for FY 18-19 are:

- Capital Improvement Plan - \$80,816,957 or 31%
- Personnel Services - \$58,301,474 or 23%
- Reserves/Contingencies - \$52,785,590 or 21%
- Equipment & One-time Expenditures- \$18,245,545 or 7%
- Professional/Contractual Services - \$15,696,217 or 6%
- Services & other charges - \$13,623,208, or 5%
- Repairs/Maintenance - \$6,901,200 or 3%
- Debt Service - \$6,400,536 or 3%
- Operating Supplies/Equip - \$4,454,954 or 2%



## General Fund – Sources and Uses

The FY 18-19 General Fund Budget is also separated into operating and capital components as shown in the tables below.

### Operating Sources and Uses

<b>General Fund Sources and Uses</b>	<b>Budget FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Local TPT - less Contracting	18,550,000	19,600,000	1,050,000	5.66%
State Shared Revenues	16,758,649	17,204,316	445,667	2.66%
Building & Planning Fees	316,000	11,720,000	11,404,000	3608.86%
Property Taxes	6,834,375	7,897,452	1,063,077	15.55%
Franchises Fees & Leases	3,252,186	3,327,900	75,714	2.33%
Charges For Services	2,751,045	2,888,250	137,205	4.99%
All Other Operating Revenues	1,667,725	1,977,825	310,100	18.59%
<b>Operating Revenues</b>	<b>50,129,980</b>	<b>64,615,743</b>	<b>14,485,763</b>	<b>28.90%</b>
Personnel Services	42,906,304	47,111,359	4,205,055	9.80%
Professional/ Contractual Services	7,379,157	8,184,732	805,575	10.92%
Repairs/ Maintenance	1,020,366	1,219,350	198,984	19.50%
Operating Supplies/ Equip<\$5,000	1,035,196	1,188,616	153,420	14.82%
Debt Service	1,031,300	1,019,060	(12,240)	-1.19%
Services & Other Charges	5,007,447	5,892,626	885,179	17.68%
<b>Operating Expenditures</b>	<b>58,379,770</b>	<b>64,615,743</b>	<b>6,235,973</b>	<b>10.68%</b>
<b>Net From Operations</b>	<b>(8,249,790)</b>	<b>(0)</b>	<b>8,249,790</b>	<b>-100.00%</b>



**General Fund – Sources and Uses**

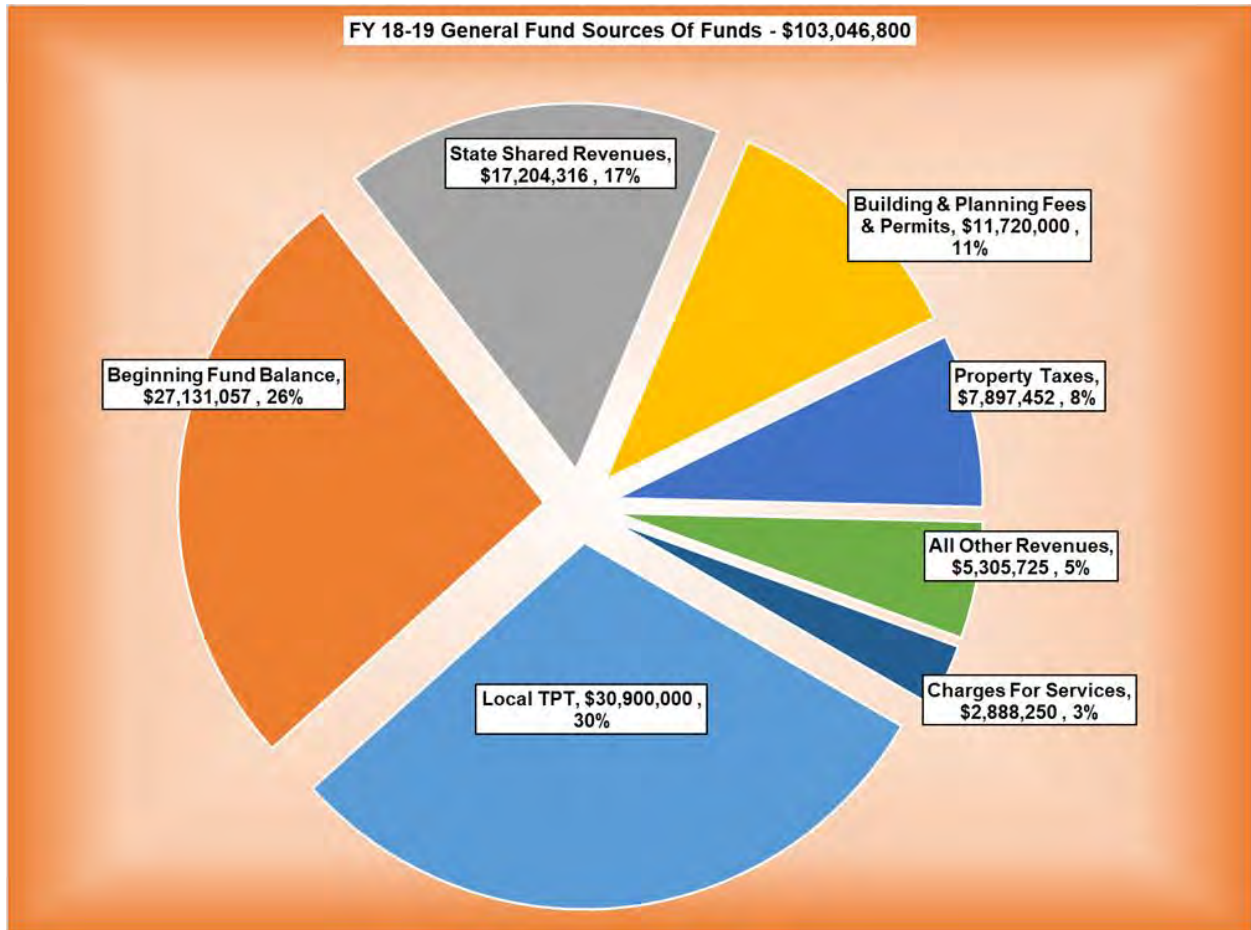
**Capital Sources and Uses**

<b>General Fund Sources and Uses</b>	<b>Budget FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Beginning Fund Balance	20,181,028	27,131,057	6,950,029	34.44%
Local TPT- Construction	8,900,000	11,300,000	2,400,000	26.97%
Building Permit Fees*	8,100,000	-	(8,100,000)	-100.00%
<b>Capital Sources</b>	<b>37,181,028</b>	<b>38,431,057</b>	<b>1,250,029</b>	<b>3.36%</b>
Equip, & One-time Expend	2,968,393	4,075,866	1,107,473	37.31%
CIP	6,113,480	13,260,117	7,146,637	116.90%
Reserves/ Contingencies	14,837,887	16,153,936	1,316,049	8.87%
<b>Capital Expenditures</b>	<b>23,919,760</b>	<b>33,489,919</b>	<b>9,570,159</b>	<b>40.01%</b>
<b>Total Expenditures</b>	<b>82,299,530</b>	<b>98,105,662</b>	<b>15,806,132</b>	<b>19.21%</b>
<b>Net From Capital</b>	<b>13,261,268</b>	<b>4,941,138</b>	<b>(8,320,130)</b>	<b>-62.74%</b>
Interfund Transfers	(5,011,478)	(4,941,138)	70,340	-1.40%
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	
*Building Permit Fees in Operating Revenues For FY 18-19				

### General Fund – Sources and Uses

The funding sources for the FY 18-19 General Fund budget total \$103,046,835.

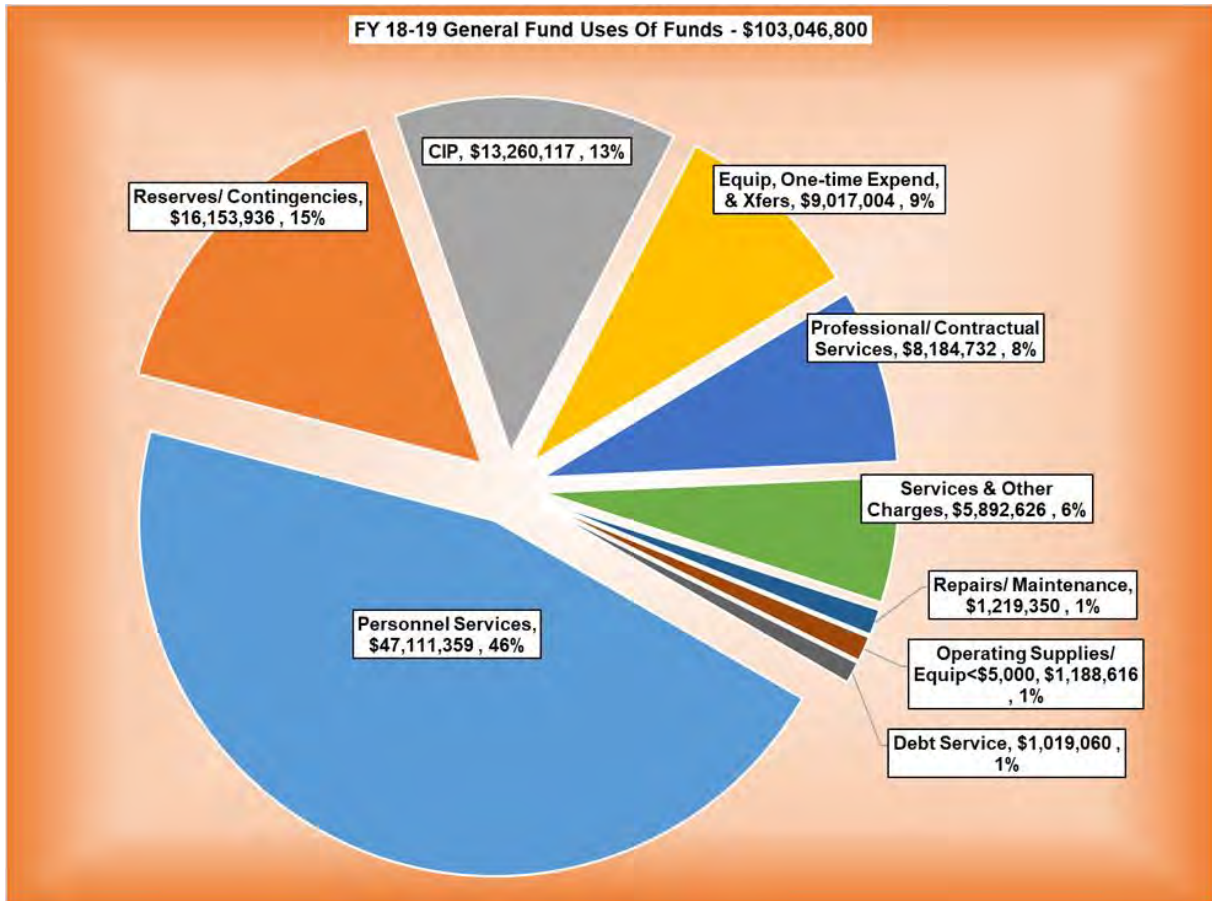
Local TPT	\$30,900,000	29.99%
Beginning Fund Balance	\$27,131,057	26.33%
State Shared Revenues	\$17,204,316	16.70%
Building & Planning Fees & Permits	\$11,720,000	11.37%
Property Taxes	\$7,897,452	7.66%
All Other Revenues	\$5,305,725	5.15%
Charges For Services	\$2,888,250	2.80%
<b>General Fund Total Sources</b>	<b>\$103,046,800</b>	<b>100.00%</b>



### General Fund – Sources and Uses

Uses of the FY 18/19 General Fund are separated into the following categories:

Personnel Services	\$47,111,359	45.72%
Reserves/ Contingencies	\$16,153,936	15.68%
CIP	\$13,260,117	12.87%
Equip, One-time Expend, & Xfers	\$9,017,004	8.75%
Professional/ Contractual Services	\$8,184,732	7.94%
Services & Other Charges	\$5,892,626	5.72%
Repairs/ Maintenance	\$1,219,350	1.18%
Operating Supplies/ Equip<\$5,000	\$1,188,616	1.15%
Debt Service	\$1,019,060	0.99%
<b>General Fund Total Uses</b>	<b>\$103,046,800</b>	<b>100.00%</b>



## Department Budget Distribution

Department/Division	Budget FY 17-18	Budget FY 18-19	Dollar Change	Percent Change
City Clerk	629,049	712,527	83,478	13.27%
City Manager	1,059,137	1,016,373	(42,764)	-4.04%
Community Services	11,002,133	13,734,738	2,732,605	24.84%
Construction & Contracting	876,482	1,171,169	294,687	33.62%
Court	1,189,446	1,458,421	268,975	22.61%
Development Services	4,801,188	3,655,886	(1,145,302)	-23.85%
Economic Development	741,485	958,152	216,667	29.22%
Engineering	2,563,271	3,250,199	686,928	26.80%
Finance	6,174,252	6,505,139	330,887	5.36%
Fire	19,939,525	22,829,187	2,889,662	14.49%
General Fund Reserves & CIP	20,951,367	29,414,053	8,462,686	40.39%
Human Resources	2,379,898	2,517,017	137,119	5.76%
Information Technology	5,467,867	5,957,468	489,601	8.95%
Marketing & Communication	688,767	933,155	244,388	35.48%
Mayor & Council	652,105	661,584	9,479	1.45%
Police	20,138,932	23,411,373	3,272,441	16.25%
Public Works	29,413,884	33,425,488	4,011,604	13.64%
Special Districts	19,018,681	12,518,681	(6,500,000)	-34.18%
Water Resources	73,818,504	93,095,069	19,276,565	26.11%
<b>Total Budget All Funds</b>	<b>221,505,973</b>	<b>257,225,678</b>	<b>35,719,706</b>	<b>16.13%</b>

**Employees per Department**

Department/Division	Budget	
	FY 17-18	FY 18-19
City Clerk	4.00	4.00
City Manager	5.00	5.00
Community Services	41.00	41.50
Construction & Contracting	7.00	8.50
Court	8.30	10.30
Development Services	25.00	26.00
Economic Development	3.00	3.00
Engineering	16.00	19.00
Finance	9.00	9.00
Fire	94.00	96.00
Human Resources	8.00	8.00
Information Technology	14.00	15.00
Marketing and Communication	3.00	3.00
Mayor & Council	2.00	2.00
Police	126.00	132.00
Public Works	49.64	52.64
Water & Wastewater	77.36	80.36
	<b>492.30</b>	<b>515.30</b>
Population Estimates July 1	69,947	74,144
Positions Per 1000 Capita	7.04	6.95

Individual Department Budget Distribution

General										
Fund Depts		Personnel	Contractual	Repairs/	Supplies	Services/	Debt	One-time	Reserves/	
Other Funds	Department and/or Fund Name	Services	Services	Maintenance	Equip-<\$5000	Other Charges	Service	Expenditures	Contingency	Total
<b>City Clerk</b>										
<b>102 Total</b>	<b>City Clerk</b>	<b>472,927</b>	<b>100,000</b>	-	<b>1,100</b>	<b>138,500</b>	-	-	-	<b>712,527</b>
<b>City Manager</b>										
<b>101 Total</b>	Manager	861,352	100,221	-	5,500	49,300	-	-	-	1,016,373
	<b>City Manager</b>	<b>861,352</b>	<b>100,221</b>	-	<b>5,500</b>	<b>49,300</b>	-	-	-	<b>1,016,373</b>
<b>Community Services</b>										
<b>150 Total</b>	Community Services Administration	704,147	119,010	-	2,000	115,450	-	-	-	940,607
<b>151 Total</b>	Library	1,082,422	31,063	-	4,000	167,000	-	-	-	1,284,485
<b>155 Total</b>	Parks	680,880	10,900	7,000	1,600	136,700	-	-	-	837,080
<b>160 Total</b>	Recreation	1,535,705	162,920	-	7,000	233,525	-	-	-	1,939,150
3055 Total	Rodeo Grounds	-	-	-	-	-	-	9,806	-	9,806
3058 Total	CIP Pks & Library	-	-	-	-	-	-	296,635	-	296,635
3575 Total	Area Agency (AAA)	551,731	15,000	-	-	118,205	-	28,059	-	712,995
3576 Total	Park Grants	-	-	-	-	-	-	37,830	100,000	137,830
6000 Total	Impact Fees Parks & Rec	-	-	-	-	-	-	739,795	1,420,682	2,160,477
6001 Total	Impact Fees Library	-	-	-	-	-	-	-	196,903	196,903
6010 Total	Parks & Rec Imp Fees	-	-	-	-	-	-	-	3,212,527	3,212,527
6011 Total	Library Impact Fees	-	-	-	-	-	-	-	2,006,243	2,006,243
	<b>Community Services</b>	<b>4,554,885</b>	<b>338,893</b>	<b>7,000</b>	<b>14,600</b>	<b>770,880</b>	-	<b>1,112,125</b>	<b>6,936,355</b>	<b>13,734,738</b>
<b>Construction &amp; Contracting</b>										
<b>112 Total</b>	<b>Construction &amp; Contracting</b>	<b>951,419</b>	<b>50,000</b>	-	<b>7,400</b>	<b>37,450</b>	-	<b>124,900</b>	-	<b>1,171,169</b>
<b>Court</b>										
<b>120 Total</b>	<b>Court</b>	<b>970,178</b>	<b>85,000</b>	-	-	<b>38,550</b>	-	-	-	<b>1,093,728</b>
3001 Total	Fill The Gap	-	-	-	-	-	-	-	51,638	51,638
3002 Total	JCEF	-	-	-	-	-	-	-	95,298	95,298
3003 Total	Court Special Fund	-	-	-	-	2,000	-	-	215,757	217,757
	<b>Court</b>	<b>970,178</b>	<b>85,000</b>	-	-	<b>40,550</b>	-	-	<b>362,693</b>	<b>1,458,421</b>

Individual Department Budget Distribution

General Fund Depts	Department and/or Fund Name	Personnel Services	Contractual Services	Repairs/Maintenance	Supplies Equip <\$5000	Services/Other Charges	Debt Service	One-time Expenditures	Reserves/Contingency	Total
<b>Development Services</b>										
<b>180 Total</b>	Development Services	2,605,856	691,440	-	14,000	124,680	-	173,910	-	3,609,886
5026 Total	Transit Programs	-	-	-	-	-	-	46,000	-	46,000
	<b>Development Services</b>	<b>2,605,856</b>	<b>691,440</b>	<b>-</b>	<b>14,000</b>	<b>124,680</b>	<b>-</b>	<b>219,910</b>	<b>-</b>	<b>3,655,886</b>
<b>Economic Development</b>										
<b>187 Total</b>	Economic Development	463,952	146,000	-	600	67,600	-	-	-	678,152
3070 Total	Economic Development Fund	-	-	-	-	-	-	280,000	-	280,000
	<b>Economic Development</b>	<b>463,952</b>	<b>146,000</b>	<b>-</b>	<b>600</b>	<b>67,600</b>	<b>-</b>	<b>280,000</b>	<b>-</b>	<b>958,152</b>
<b>Engineering</b>										
<b>185 Total</b>	<b>Engineering</b>	<b>2,143,312</b>	<b>270,437</b>	<b>-</b>	<b>7,900</b>	<b>127,694</b>	<b>-</b>	<b>700,856</b>	<b>-</b>	<b>3,250,199</b>
<b>Finance</b>										
<b>110 Total</b>	Finance	1,059,624	1,572,000	-	970,300	1,302,736	-	-	-	4,904,660
<b>190 Total</b>	Debt Service	-	-	-	-	-	1,019,060	-	-	1,019,060
3800 Total	Volunteer Firemen's	-	-	-	-	47,227	-	-	292,032	339,259
4002 Total	W&S Revenue Bonds	-	-	-	-	5,000	-	-	-	5,000
7903 Total	Jackrabbit Swr Debt	-	-	-	-	-	232,813	-	3,216	236,029
8352 Total	Jackrabbit Swr O&M	-	-	-	581	-	550	-	-	1,131
	<b>Finance</b>	<b>1,059,624</b>	<b>1,572,000</b>	<b>-</b>	<b>970,881</b>	<b>1,354,963</b>	<b>1,252,423</b>	<b>-</b>	<b>295,248</b>	<b>6,505,139</b>
<b>Fire</b>										
<b>140 Total</b>	Fire	12,553,899	591,241	11,000	26,816	927,796	-	390,000	-	14,500,752
3574 Total	Fire Grants	-	-	-	-	-	-	1,156,125	-	1,156,125
3577 Total	Nuclear Emergency Management	-	-	-	-	69,000	-	-	130,566	199,566
5001 Total	Cemetery	131,718	12,000	-	1,500	13,500	-	355,500	41,491	555,709
5007 Total	MCT/Station Package Replacement	-	-	-	-	-	-	50,000	-	50,000
5008 Total	Mobile Integrated Health Care	-	-	-	-	84,420	-	-	-	84,420
5025 Total	CIP Fire	-	-	-	-	-	-	-	527,351	527,351
6007 Total	Impact Fees Fire	-	-	-	-	-	-	580,000	909,111	1,489,111
6013 Total	Public Safety Imp Fees	-	-	-	-	-	-	-	4,266,153	4,266,153
	<b>Fire</b>	<b>12,685,617</b>	<b>603,241</b>	<b>11,000</b>	<b>28,316</b>	<b>1,094,716</b>	<b>-</b>	<b>2,531,625</b>	<b>5,874,672</b>	<b>22,829,187</b>

Individual Department Budget Distribution

General Fund Depts	Department and/or Fund Name	Personnel Services	Contractual Services	Repairs/Maintenance	Supplies Equip-<\$5000	Services/Other Charges	Debt Service	One-time Expenditures	Reserves/Contingency	Total
<b>General Fund Reserves &amp; CIP</b>										
113	General Fund CIP	-	-	-	-	-	-	13,260,117	-	13,260,117
199	Reserves/Contingencies	-	-	-	-	-	-	-	16,153,936	16,153,936
	<b>General Fund Reserves &amp; CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,260,117</b>	<b>16,153,936</b>	<b>29,414,053</b>
<b>Human Resources</b>										
<b>115 Total</b>	Human Resources	840,751	94,200	-	1,100	108,200	-	-	-	1,044,251
3051 Total	City Store	-	-	-	-	2,731	-	-	-	2,731
3100 Total	Risk Mgt Retention	-	-	-	-	1,470,035	-	-	-	1,470,035
	<b>Human Resources</b>	<b>840,751</b>	<b>94,200</b>	<b>-</b>	<b>1,100</b>	<b>1,580,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,517,017</b>
<b>Information Technology</b>										
<b>189 Total</b>	Information Technology	1,821,368	2,296,000	132,000	11,500	61,600	-	450,000	-	4,772,468
5027 Total	Auto & Tech	-	-	-	-	-	-	435,000	-	435,000
5028 Total	Tech Life Cycle	-	-	-	-	-	-	750,000	-	750,000
	<b>Information Technology</b>	<b>1,821,368</b>	<b>2,296,000</b>	<b>132,000</b>	<b>11,500</b>	<b>61,600</b>	<b>-</b>	<b>1,635,000</b>	<b>-</b>	<b>5,957,468</b>
<b>Marketing &amp; Communication</b>										
<b>188 Total</b>	Marketing & Communication	367,930	-	-	2,000	38,500	-	50,000	-	458,430
3075 Total	Transient Lodging Tax	-	473,225	-	-	1,500	-	-	-	474,725
	<b>Marketing &amp; Communication</b>	<b>367,930</b>	<b>473,225</b>	<b>-</b>	<b>2,000</b>	<b>40,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>933,155</b>
<b>Mayor &amp; Council</b>										
<b>100 Total</b>	Mayor & Council	390,684	-	-	8,000	261,900	-	-	-	660,584
<b>3059 Total</b>	Youth Council	-	-	-	-	-	-	-	1,000	1,000
	<b>Mayor &amp; Council</b>	<b>390,684</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>261,900</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>661,584</b>



Individual Department Budget Distribution

General										
Fund Depts		Personnel	Contractual	Repairs/	Supplies	Services/	Debt	One-time	Reserves/	
Other Funds	Department and/or Fund Name	Services	Services	Maintenance	Equip-<\$5000	Other Charges	Service	Expenditures	Contingency	Total
<b>Police</b>										
<b>121 Total</b>	Police	16,115,245	1,547,300	-	104,000	1,418,948	-	1,879,000	-	21,064,493
3035 Total	RICO	15,000	-	-	-	292,500	-	-	-	307,500
3037 Total	VALUE Kids	-	-	-	-	-	-	-	3,479	3,479
3038 Total	Buckeye Explorer	-	-	-	-	-	-	-	10,069	10,069
3052 Total	Towing/Impound	38,000	-	-	-	52,883	-	-	175,575	266,458
3573 Total	Police Grants	-	-	-	-	-	-	1,759,374	-	1,759,374
	<b>Police</b>	<b>16,168,245</b>	<b>1,547,300</b>	<b>-</b>	<b>104,000</b>	<b>1,764,331</b>	<b>-</b>	<b>3,638,374</b>	<b>189,123</b>	<b>23,411,373</b>
<b>Public Works</b>										
<b>170 Total</b>	Public Works Administration	687,748	317,000	1,069,350	10,600	100,500	-	300,000	-	2,485,198
<b>171 Total</b>	Vehicle Maintenance	801,958	-	-	3,200	435,999	-	7,200	-	1,248,357
3090 Total	Sundance Crossings	-	105,210	202,000	150,567	-	-	-	-	457,777
3150 Total	SLID Opns	-	21,000	-	254,494	-	-	-	62,845	338,339
3200 Total	Non-construction Improvement Projects	-	-	-	-	-	-	4,378	-	4,378
3542 Total	MAG/ADOT Proj	-	-	-	-	-	-	217,400	-	217,400
3810 Total	HURF	1,998,258	19,000	371,000	36,000	1,169,924	86,589	693,000	228,557	4,602,328
4005 Total	Environmental Services	1,082,786	5,525,000	-	3,400	89,700	-	62,000	233,229	6,996,115
4010 Total	Airport Opns	73,713	172,000	22,000	12,200	16,705	-	-	140,818	437,436
4011 Total	Airport Improv	-	-	-	-	-	-	2,404,434	-	2,404,434
5003 Total	Streets Improv	-	-	-	-	-	-	3,300,000	140,847	3,440,847
5004 Total	Traffic Signal Fund	-	-	-	-	-	-	1,739,840	541,293	2,281,133
5005 Total	Replacement Reserve	-	-	-	-	-	-	2,674,000	-	2,674,000
5006 Total	Stormwater Quality	-	11,000	20,000	1,000	29,300	-	20,000	-	81,300
5020 Total	Roadway Const	-	-	-	-	-	25,000	1,225,000	-	1,250,000
5022 Total	CIP Facilities	-	-	-	-	-	-	154	-	154
6004 Total	Impact Fees Streets	-	-	-	-	-	-	-	3,517,780	3,517,780
6012 Total	Streets Impact Fees	-	-	-	-	-	-	-	988,512	988,512
	<b>Public Works</b>	<b>4,644,463</b>	<b>6,170,210</b>	<b>1,684,350</b>	<b>471,461</b>	<b>1,842,128</b>	<b>111,589</b>	<b>12,647,406</b>	<b>5,853,881</b>	<b>33,425,488</b>

Individual Department Budget Distribution

General										
Fund Depts		Personnel	Contractual	Repairs/	Supplies	Services/	Debt	One-time	Reserves/	
Other Funds	Department and/or Fund Name	Services	Services	Maintenance	Equip-<\$5000	Other Charges	Service	Expenditures	Contingency	Total
<b>Special Districts</b>										
3053 Total	Appropriation Fund	-	-	-	-	-	-	-	6,000,000	6,000,000
7904 Total	Roosevelt Street Improve. Dist	-	-	-	-	-	-	6,518,681	-	6,518,681
	<b>Special Districts</b>	-	-	-	-	-	-	<b>6,518,681</b>	<b>6,000,000</b>	<b>12,518,681</b>
<b>Water Resources</b>										
4000 Total	Water	5,123,707	675,050	3,686,250	1,908,904	3,176,200	4,013,147	48,547,829	98,170	67,229,257
4001 Total	Sewer	2,175,203	483,000	1,380,600	897,692	1,089,750	1,023,377	7,714,000	2,904,657	17,668,279
5002 Total	Sundance Wtr Rechg	-	-	-	-	-	-	-	628,630	628,630
6006 Total	Impact Fees Waste Water	-	-	-	-	-	-	-	3,740,528	3,740,528
6014 Total	Water Impact Fees	-	-	-	-	-	-	81,679	-	81,679
6015 Total	Wastewater Impact Fees	-	-	-	-	-	-	-	3,746,696	3,746,696
	<b>Water Resources</b>	<b>7,298,910</b>	<b>1,158,050</b>	<b>5,066,850</b>	<b>2,806,596</b>	<b>4,265,950</b>	<b>5,036,524</b>	<b>56,343,508</b>	<b>11,118,681</b>	<b>93,095,069</b>
	<b>Total Expenditures</b>	<b>58,301,473</b>	<b>15,696,217</b>	<b>6,901,200</b>	<b>4,454,954</b>	<b>13,623,208</b>	<b>6,400,536</b>	<b>99,062,502</b>	<b>52,785,589</b>	<b>257,225,678</b>
	Percent Of Total	22.67%	6.10%	2.68%	1.73%	5.30%	2.49%	38.51%	20.52%	100.00%

## Individual Fund Distribution

The FY 18-19 budget includes sixty-four (64) individual funds. The General Fund is the primary fund, and the only fund required to be divided into separate departments. The total budget for FY 18-19 is \$257,225,678, up 16 percent from \$221,505,910. pages. The General Fund departments are numbered from 100 to 199, all others are fund numbers.

Dept/ Fund No.	Account Description	Actual FY 16-17	Revised FY 17-18	Estimated FY 17-18	Budget FY 18-19
<b>100 Total</b>	<b>Council</b>	554,547	652,105	571,737	660,584
<b>101 Total</b>	<b>Manager</b>	776,086	1,058,080	845,922	1,016,373
<b>102 Total</b>	<b>Clerk</b>	603,532	629,049	460,034	712,527
<b>110 Total</b>	<b>Finance</b>	4,361,501	4,534,780	4,305,407	4,897,660
<b>112 Total</b>	<b>Construction &amp; Contracting</b>	784,077	921,182	960,326	1,171,169
<b>113 Total</b>	<b>General Fund CIP</b>	-	6,113,480	1,875,780	13,022,492
<b>115 Total</b>	<b>Human Resources</b>	1,019,422	984,862	964,523	1,044,251
<b>187 Total</b>	<b>Economic Development</b>	313,087	591,485	526,455	678,152
<b>188 Total</b>	<b>Marketing &amp; Communication</b>	303,114	513,716	381,768	458,430
<b>189 Total</b>	<b>Information Technology</b>	2,984,269	4,307,868	3,939,135	4,772,468
<b>120 Total</b>	<b>Court</b>	907,118	897,063	888,289	1,093,728
<b>121 Total</b>	<b>Police</b>	16,363,378	17,969,144	16,937,534	21,064,493
<b>140 Total</b>	<b>Fire</b>	12,700,472	13,623,898	13,268,390	14,500,752
<b>170 Total</b>	<b>Public Works Administration</b>	1,118,430	2,080,525	1,768,732	2,485,198
<b>171 Total</b>	<b>Public Works Vehicle Maintenance</b>	1,034,354	1,067,950	997,629	1,248,357
<b>150 Total</b>	<b>Community Services Administration</b>	780,750	957,142	907,367	977,232
<b>151 Total</b>	<b>Community Services Library</b>	1,137,863	1,232,314	1,171,126	1,284,485
<b>155 Total</b>	<b>Community Services Parks</b>	670,668	865,973	800,815	904,580
<b>160 Total</b>	<b>Community Services Recreation</b>	1,344,284	1,602,660	1,453,118	2,016,150
<b>180 Total</b>	<b>Development Services</b>	3,034,571	3,263,797	2,925,596	3,609,886
<b>185 Total</b>	<b>Engineering</b>	1,790,377	2,563,270	2,355,729	3,250,199
<b>190 Total</b>	<b>General Fund Debt Service</b>	1,026,935	1,031,300	1,031,300	1,019,060
<b>199 Total</b>	<b>General Fund Reserves/ Contingency</b>	-	14,837,887	-	16,153,936
<b>3001 Total</b>	<b>Fill The Gap</b>	-	46,755	-	51,638
<b>3002 Total</b>	<b>Judicial Collection Enhancement Fund</b>	-	74,553	-	95,298
<b>3003 Total</b>	<b>Court Special Fund</b>	6,000	171,076	-	217,757
<b>3035 Total</b>	<b>Racketeer Influenced &amp; Corrupt Organizations</b>	289,968	257,500	131,000	307,500
<b>3037 Total</b>	<b>VALUE Kids</b>	-	3,479	-	3,479
<b>3038 Total</b>	<b>Buckeye Explorer</b>	-	-	-	10,069
<b>3051 Total</b>	<b>City Store Fund</b>	-	1,057	-	2,731
<b>3052 Total</b>	<b>Towing/Impound</b>	137,586	208,718	80,500	266,458
<b>3053 Total</b>	<b>Appropriation Fund</b>	-	6,000,000	-	6,000,000
<b>3054 Total</b>	<b>APS/SRP Mitigation</b>	2,032	-	-	-
<b>3055 Total</b>	<b>Rodeo Grounds</b>	154,844	-	-	9,806
<b>3057 Total</b>	<b>Heritage Park</b>	1,834	-	-	-
<b>3058 Total</b>	<b>CIP Parks &amp; Library</b>	216,297	205,250	90,000	296,635
<b>3059 Total</b>	<b>Youth Council</b>	-	-	-	1,000
<b>3070 Total</b>	<b>Economic Development Fund</b>	2,326,017	150,000	115,000	280,000
<b>3075 Total</b>	<b>Transient Lodging Tax</b>	75,653	175,051	57,200	474,725
<b>3090 Total</b>	<b>Sundance Crossings</b>	647,634	493,501	309,000	457,777

## Individual Fund Distribution

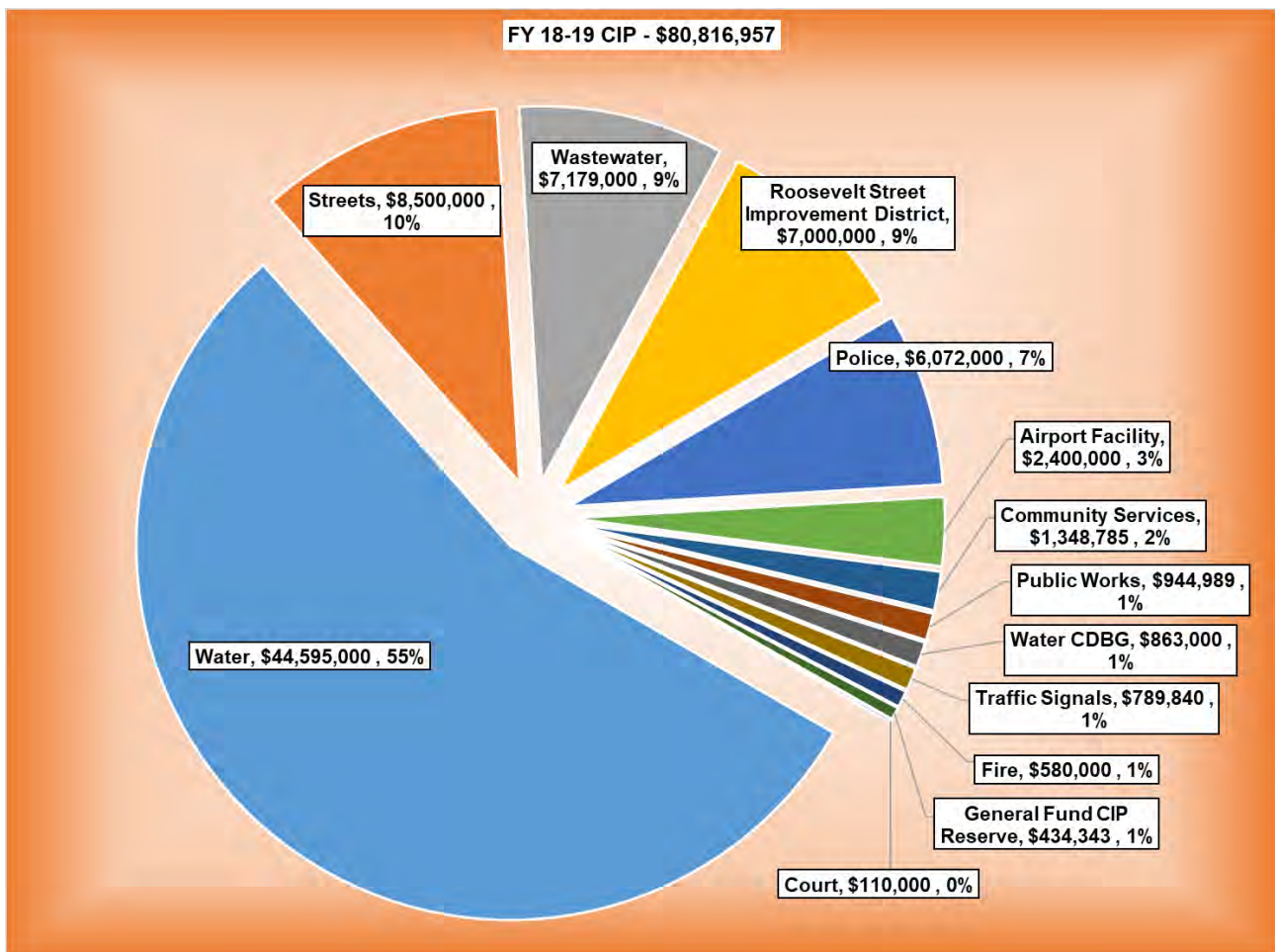
Dept/ Fund No.	Account Description	Actual FY 16-17	Revised FY 17-18	Estimated FY 17-18	Budget FY 18-19
3100 Total	Risk Management	1,064,239	1,395,035	1,071,338	1,470,035
3150 Total	Street Light Improvement Districts Operations	235,934	307,502	241,713	338,339
3200 Total	Non-Construction Improvement Projects	204,559	-	-	4,378
3542 Total	MAG/ADOT Projects	47,261	217,400	217,400	217,400
3543 Total	Community Development Block Grants	-	1,490,512	1,490,512	-
3573 Total	Police Grants	338,507	1,699,584	527,375	1,759,374
3574 Total	Fire Grants	245,712	1,140,000	87,008	1,156,125
3575 Total	Senior Center (Area Agency On Aging)	665,734	631,430	620,552	776,494
3576 Total	Park Grants	52,830	242,815	70,500	137,830
3577 Total	Nuclear Emergency Management	-	69,000	69,000	199,566
3800 Total	Volunteer Firemen's	46,784	333,737	47,400	339,259
3810 Total	Streets - Highway User Revenue Fund (HURF)	3,842,793	5,155,141	4,576,984	4,602,328
4000 Total	Water	18,573,590	51,499,766	16,991,671	67,229,257
4001 Total	Wastewater	7,062,272	15,184,613	6,786,146	17,668,279
4002 Total	Water & Sewer Revenue Bonds	-	4,999	-	5,000
4005 Total	Environmental Services	5,247,250	6,750,766	6,100,700	6,996,115
4010 Total	Airport Operations	293,402	331,588	233,942	437,436
4011 Total	Airport Improvement Fund	-	2,410,092	132,000	2,404,434
5001 Total	Cemetery	156,040	385,838	196,570	555,709
5002 Total	Sundance Water Recharge	-	619,082	-	628,630
5003 Total	Future Road Improvement	-	2,130,384	-	3,440,847
5004 Total	Traffic Signal Fund	925	1,954,824	55,000	2,281,133
5005 Total	Vehicle Replacement Reserve	1,093,448	1,421,400	1,300,000	2,674,000
5006 Total	Stormwater Quality	-	79,300	50,750	81,300
5007 Total	MCT/Station Package Replacement	-	-	-	50,000
5008 Total	Mobile Integrated Health Care	-	-	-	84,420
5020 Total	Roadway Construction	1,969,752	758,000	748,000	1,250,000
5021 Total	CIP General	-	-	-	-
5022 Total	CIP Facilities	464,639	-	-	154
5024 Total	CIP Road Projects	-	50,386	50,386	-
5025 Total	CIP Fire	685,022	360,935	168,000	527,351
5026 Total	Transit Programs	75,365	46,879	46,000	46,000
5027 Total	Automation & Technogy Reserve	340,621	435,000	400,000	435,000
5028 Total	Technical Life Cycle Reserve	598,675	725,000	700,000	750,000
6000 Total	Impact Fees Parks & Recreation	11,305	2,239,349	70,000	2,160,477
6001 Total	Impact Fees Library	-	198,223	-	196,903
6002 Total	Impact Fees Police	506	507	-	-
6003 Total	General Government Impact Fees	79,718	185,765	-	-
6004 Total	Impact Fees Streets	27,944	3,518,348	-	3,517,780

**Individual Fund Distribution**

Dept/ Fund No.	Account Description	Actual FY 16-17	Revised FY 17-18	Estimated FY 17-18	Budget FY 18-19
<b>6005 Total</b>	<b>Impact Fees Water</b>	203,783	845,404	-	-
<b>6006 Total</b>	<b>Impact Fees Wastewater</b>	203,783	3,711,644	100	3,740,528
<b>6007 Total</b>	<b>Impact Fees Fire</b>	79,933	1,569,044	80,000	1,489,111
<b>6010 Total</b>	<b>Parks &amp; Recreation Impact Fees</b>	10,384	1,824,405	8,641	3,212,527
<b>6011 Total</b>	<b>Library Impact Fees</b>	5,999	1,002,572	2,592	2,006,243
<b>6012 Total</b>	<b>Streets Impact Fees</b>	8,285	456,311	16,710	988,512
<b>6013 Total</b>	<b>Public Safety Imp Fees</b>	8,435	2,790,810	6,878	4,266,153
<b>6014 Total</b>	<b>Water Impact Fees</b>	536,213	602,596	221,000	81,679
<b>6015 Total</b>	<b>Wastewater Impact Fees</b>	1,162,925	1,355,399	464,000	3,746,696
<b>7903 Total</b>	<b>Jackrabbit Sewer Improvement District Debt</b>	178,406	268,823	269,700	236,029
<b>7904 Total</b>	<b>Roosevelt Improvement District</b>	90,166	13,018,681	-	6,518,681
<b>8352 Total</b>	<b>Jackrabbit Sewer Improvement District O&amp;M</b>	1,027	550	650	1,131
	<b>Total Expenditures</b>	<b>103,380,867</b>	<b>221,505,909</b>	<b>104,238,629</b>	<b>257,225,678</b>

### Capital Improvement Projects

Buckeye’s Capital Improvement Program (CIP) 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 CIP includes pay-as-you-go projects and grant matches that come directly from the operating budget.



**Capital Improvement Projects – Project Breakdown**

<b>CIP Project Description</b>	<b>Budget FY 18-19</b>
<b>General Fund</b>	
Miller Road Sidewalk	300,000
Monroe Ave Sidewalk	344,989
City Fueling Site	50,000
Gila River Restoration	100,000
Earl Edger Field Restroom	150,000
Police Evidence Building	6,072,000
Remodel Court Entrance	20,000
Roosevelt ID (City portion)	500,000
Verrado Way & Van Buren TS	1,200,000
Baseline and Railroad Rd Alignment	50,000
CMAQ Trail on Lower Buckeye Rd	65,500
Earl Edger Field Lighting Upgrade	530,885
Skyline Park Trails	42,000
Fertigation System for Sundance Park	30,200
Fertigation System for Earl Edger	30,200
247th Ave Road Design & Construction	3,000,000
City Hall Lighting Upgrades	40,000
Council Chambers Security Upgrades	210,000
Courts Rear Entrance Security Fence	90,000
Completed Capital (Reserve)	434,343
<b>Total General Fund</b>	<b>13,260,117</b>
<b>Airport Fund</b>	
Equipment Storage & Main Facility	2,400,000
<b>Total Airport Fund</b>	<b>2,400,000</b>

### Capital Improvement Projects – Project Breakdown

CIP Project Description	Budget FY 18-19
<b>Roosevelt Street Improvement District Fund</b>	
Roosevelt Improvement District	6,500,000
<b>Total Roosevelt Street Improvement District Fund</b>	<b>6,500,000</b>
<b>Traffic Signal Fund</b>	
Traffic Signal Miller and Southern	368,420
Traffic Signal Miller and Baseline	53,000
Traffic Signal at Miller and Broadway	368,420
Verrado Way & Yuma TI Improvements	200,000
Apache Road and Southern TS	750,000
<b>Total Traffic Signal Fund</b>	<b>1,739,840</b>
<b>Park Impact Fee Fund</b>	
Sundance Park Phase II	400,000
<b>Total Park Impact Fee Fund</b>	<b>400,000</b>
<b>Water Fund</b>	
Apache Road Water Campus	37,170,000
Water Treatment Facility #9	2,545,000
Sweetwater Well #2	2,330,000
Water Admin Building	250,000
CDBG: 1st to 4th Street Waterline	863,000
Waterline for Commercial Parcels at Airport	500,000
Water Treatment Facility #16 Farallon	1,800,000
<b>Total Water Fund</b>	<b>45,458,000</b>



### Capital Improvement Projects – Project Breakdown

<b>CIP Project Description</b>	<b>Budget FY 18-19</b>
<b>Wastewater</b>	
North Miller Road Trunk Sewer - Design	800,000
Sundance WWTP DCR	145,000
Sundance WWTP SBR conversion	234,000
Sundance SCADA	1,000,000
Sundance WRF Oder Scrubber upgrades	1,000,000
Lift Station West of MC 85	4,000,000
<b>Total Wastewater Fund</b>	<b>7,179,000</b>
<b>Fire Impact Fee Fund</b>	
Fire Station 705 Tartesso	580,000
<b>Total Fire Impact Fee Fund</b>	<b>580,000</b>
<b>Streets Improvement Fund</b>	
Warner Street Bridge Approaches	2,600,000
Durango Road (Miller to Yuma)	700,000
<b>Total Streets Improvement Fund</b>	<b>3,300,000</b>
<b>Total All Funds</b>	<b>80,816,957</b>

### Revenue Estimates

Total revenue estimates for FY 18-19 are presented below and on the following pages.

- The revenue estimates for FY 18-19 are \$154,903,949 up from \$141,479,232, a 9% increase.
- The operating revenue estimate for FY 18-19 is \$116,554,087, up from \$96,430,319, a 21% increase.

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
Local TPT - less Construction	16,924,287	18,550,000	18,200,000	19,600,000
Transient Lodging Tax	152,527	100,000	193,000	200,000
<b>Local TPT - less Construction</b>	<b>17,076,814</b>	<b>18,650,000</b>	<b>18,393,000</b>	<b>19,800,000</b>
TPT RECOVERIES	13,826	7,000	7,100	7,000
OCCUPATIONAL LICENSES	144,405	150,000	133,000	133,000
LIQUOR LICENSE	-	-	-	-
LICENSE APPLIC/REINSTATE FEE	9,150	9,200	8,700	9,200
MAGISTRATE COURT FINES	576,162	590,000	725,000	735,000
NUISANCE ALARM ORD FINES	74,376	65,000	76,000	76,000
<b>Local Government</b>	<b>817,919</b>	<b>821,200</b>	<b>949,800</b>	<b>960,200</b>
STATE SHARED SALES TAX	5,744,180	6,061,285	6,180,000	6,414,370
URBAN REVENUE SHARING	7,656,457	8,004,052	8,004,052	7,933,912
AUTO LIEU TAX	2,465,452	2,693,312	2,736,000	2,856,034
LTAFFII/SENIOR TRANSPORT	139,057	149,000	149,000	180,000
STATE MOTOR VEHICLE FUEL TAX	4,032,959	4,292,615	4,300,000	4,060,380
<b>State Shared Revenues</b>	<b>20,038,104</b>	<b>21,200,264</b>	<b>21,369,052</b>	<b>21,444,696</b>
PROPERTY TAX	5,999,143	6,751,375	6,751,000	7,779,824
PROPERTY TAX LEVY - BACK 1 YR	71,604	40,000	71,000	71,000
PROPERTY LEASE & EXCISE TAX	1,628	-	1,628	1,628
IN LIEU TAX - SRP	45,328	43,000	45,000	45,000
<b>Property Taxes</b>	<b>6,117,704</b>	<b>6,834,375</b>	<b>6,868,628</b>	<b>7,897,452</b>

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
LEGAL REVIEW REIMBURSEMENT	3,500	4,000	3,500	4,000
ENTITLEMENT PROCESSES	317,930	312,000	316,000	11,716,000
2% LANDSCAPING PERMIT FEE	-	-	-	-
3% ENGINEERING FEE	-	-	-	-
PLANNING & ZONING FEES	-	-	-	-
ENG REVIEW REIMBURSEMENT	-	-	-	-
ENGINEERING PLAN REVIEW	-	-	-	-
DEVELOPMENT USER FEES REIMB	-	-	-	-
ADMINISTRATIVE FEES	-	-	-	-
COMM MP/PLANNED AREA DEV	-	-	-	-
CONDITIONAL USE PERMIT	-	-	-	-
DESIGN REVIEW	-	-	-	-
GENERAL PLAN AMENDMENT	-	-	-	-
LANDSCAPE	-	-	-	-
REZONING	-	-	-	-
SITE PLAN	-	-	-	-
DIVISION OF PROPERTY	-	-	-	-
PRELIMINARY PLAT	-	-	-	-
FINAL PLAT	-	-	-	-
VARIANCES	-	-	-	-
<b>Building &amp; Planning Fees</b>	<b>321,430</b>	<b>316,000</b>	<b>319,500</b>	<b>11,720,000</b>
PUBLIC RECORDS REQUEST FEE	969	700	1,000	1,000
LEWIS PRISON REIMBURSEMENT	107,287	170,000	180,500	184,000
INDIRECT COST ALLOCATION	1,244,600	1,200,000	1,244,600	1,244,600
CFD O&M FEES	346,801	380,000	345,000	380,000
PASSPORT FEES	71,568	68,000	80,000	80,000
OFF DUTY REIMB - PD	25,225	15,000	25,000	25,000
TONOPAH DISPATCH SERVICES	5,749	8,300	5,800	5,800
TRAFFIC/CRIMINAL REPORTS	6,156	4,800	9,300	9,300
CITY OF MARICOPA DISPATCH SVS	-	-	-	-
FINGERPRINTING	5,525	6,510	1,900	2,000

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
FIRE O&M FEES	18,332	9,695	15,200	15,200
WILD LAND - FD	11,298	-	15,647	-
LIFE SAFETY INSTRUCTION	100	525	100	100
ROOM RENTALS	1,928	4,000	1,600	2,500
LIBRARY FINES	25,608	28,350	26,000	15,000
PARK RENTALS	12,492	11,000	12,000	12,000
SPECIAL EVENT APPLIC FEE	1,140	1,575	1,400	1,600
ADULT SPORTS FEES	12,375	15,750	9,500	10,000
YOUTH SPORTS FEES	117,453	116,550	136,000	120,000
SPONSORSHIPS-SPORTS	3,000	3,150	3,400	3,400
SWIMMING POOL ADMISSIONS	40,573	48,300	48,300	52,000
POOL SWIM LESSON FEES	41,701	36,750	45,000	47,000
KIDS B.A.S.E.	191,053	230,000	228,000	258,000
LIL SQUIRTS	56,228	52,500	70,000	73,000
D.E.S. REIMBURSEMENT	74,600	100,000	80,000	90,000
SUMMER RECREATION FEES	36,487	38,150	38,150	40,000
SUMMER BREAK	68,793	59,850	72,000	72,000
Teens	204	1,050	100	100
SPECIAL INT CLASS FEES	67,221	70,400	67,000	70,000
SENIOR/ADULT FEES	4,519	4,200	5,500	6,000
SR CTR-DON-CONGREGATE MEALS	12,940	12,600	14,000	16,450
SR CTR DON-HOME DELIVERY	4,823	4,200	5,200	5,200
SR CTR-DONATION-TRANSPORTATION	3,472	3,150	3,900	3,900
SUNDANCE REC CTR CONCESSIONS	(2,684)	22,050	18,000	8,000
REC CENTER CONCESSIONS	2,160	2,625	-	1,000
SWIMMING POOL CONCESSIONS	23,637	-	-	18,000
COMMUNITY CENTER RENTAL	2,750	5,565	1,400	3,500
POOL RENTAL	11,921	15,750	7,600	12,600
CEMETERY MARKERS		-		-
CEMETERY OPEN/CLOSE GRAVES		-		-
CEMETERY, SALE OF LOTS		-		-

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
PARK ADVERTISING		-		-
FALL BREAK		-		-
SPORTS LEAGUES		-		-
SPRING BREAK		-		-
WINTER BREAK		-		-
CFD APPLICATION FEE		-		-
DMB STAFF REIMBURSEMENT 2013		-		-
OFF DUTY REIMB - FD		-		-
NEWSPAPER POSTING REIMB		-		-
CITY STORE REVENUE	273	-	701	700
IMPOUND FEES	102,756	115,550	125,000	125,000
RODEO GROUNDS EVENTS		-	-	-
RODEO GROUNDS EVENTS	27,485	36,750	35,000	71,750
MID/SLID APPLICATION FEE	7,000		26,468	-
MID/SLID REIMBURSEMENT		-		-
MARATHON	52,070	65,000	26,600	65,000
SALARIES/BENEFITS REIMB	73,407	52,500	52,500	75,000
CEMETERY MARKERS	15,800	15,750	13,700	16,000
CEMETERY OPEN/CLOSE GRAVES	38,284	37,800	27,000	40,000
CEMETERY, SALE OF LOTS	37,008	31,500	22,000	40,000
CEMETERY MAINTENANCE	13,155	15,750	9,700	17,295
ADOPT-A-TREE	3,788	1,050	-	750
STORMWATER QUALITY FEES		-		-
<b>Charges For Services</b>	<b>3,029,027</b>	<b>3,122,695</b>	<b>3,156,766</b>	<b>3,339,745</b>

**Revenue Estimates**

<b>Account Title</b>	<b>FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Budget FY 18-19</b>
WATER SALES	15,710,254	21,640,415	22,750,000	24,115,000
SERVICE FEES	618,150	2,116,080	3,850,586	3,950,000
GLOBAL HOOK-UP FEE	936,250	860,000	700,000	700,000
MISCELLANEOUS	73,385	69,000	45,708	12,000
ENV FEE AND ADWR FEE	1,313,459	-		-
GLOBAL WATER SALES	5,753,999	-		-
IRRIGATION FEES	203,036	-		-
SALE OF ASSETS	17,017	-		-
CONNECTION FEES	1,053,617	-		-
CASH OVER (UNDER)	(45)	-		-
BAD DEBT RECOVERY		-		-
WATER EXPENSE REIMBURSEMENT	2,935	-		-
PROCEEDS FROM W/S BOND 2015	-	-		-
RESERVE PRINCIPLE	-	-		-
WASTEWATER FEES	8,291,867	9,288,000	9,300,000	9,858,000
SERVICE FEES	276	130	280	300
EFFLUENT	243,539	305,000	325,000	325,000
MISCELLANEOUS	-	100	-	100
VALENCIA UTILITY FEES	-	-		-
SALE OF ASSETS	-	-		-
TARTESSO PERC O&M	-	-		-
FESTIVAL RANCH O&M	-	-		-
BAD DEBT RECOVERY	-	-		-
WIFA EXPANSION BUY-IN FEE	-	-		-

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
Environmental Services	4,453,511	4,850,000	5,200,000	5,400,000
Service Fee	37,434	36,000	8,400	8,400
Administrative Service Fee	710,514	734,000	810,000	858,600
Salaries/Benefits Reimbursen	121,430	126,000	124,000	126,000
Reimbursement Claims	74,807	39,999	40,000	40,000
SOLID WASTE COLLECTION SERVICE	-	-		-
BAD DEBT RECOVERY	-	-		-
GROUND RENTAL - 7 ACRES	250	250	500	500
AIRPORT HANGER RENTAL	117,309	115,000	130,000	117,000
AIRPORT PARKING	-	300	525	525
FUEL SALES	146,031	165,000	145,000	165,000
MISCELLANEOUS REVENUE	35,419	225	150	10,000
SPECIAL EVENTS		500		500
AIR FAIR PROCEEDS	28,387	-	250	30,000
STATE REIMB LOCAL MATCH	-	-		-
<b>Enterprise Charges For Services</b>	<b>39,942,830</b>	<b>40,345,999</b>	<b>43,430,399</b>	<b>45,716,925</b>
UTILITY FRANCHISE FEES	1,771,637	1,827,546	1,852,000	1,963,120
LANDFILL REVENUES	959,206	1,113,000	925,000	980,500
PHOENIX LANDFILL FEE	319,850	281,960	345,000	365,700
KIOSK REVENUE	11,685	10,600	13,000	13,780
PROPERTY LEASE RECEIVED	18,841	19,080	18,950	4,800
TOWN HALL LEASE		-		-
SUNDANCE CROSSING LEASES		-		-
SUNDANCE CROSSING LEASES	224,456	75,895	66,000	75,895
<b>Franchise Fees &amp; Leases</b>	<b>3,305,675</b>	<b>3,328,081</b>	<b>3,219,950</b>	<b>3,403,795</b>
INTEREST INCOME	6,847	5,000	5,000	5,000
INTEREST INCOME - MM WF	600	200	6,000	6,000
INTEREST INCOME - DFIM	731,019	500,000	882,000	882,000
INTEREST INCOME	-	-	-	-
INTEREST INCOME	3,862	3,000	89,500	89,500
INTEREST INCOME			21,480	42,780
INTEREST INCOME			1,360	1,360
INTEREST INCOME			760	760
INTEREST INCOME	6	5	430	430
<b>Operating Interest Revenues</b>	<b>742,334</b>	<b>508,205</b>	<b>1,006,530</b>	<b>1,027,830</b>

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
POLICE DEPTS.B. 1398	13,847	10,000	25,000	13,000
POLICE DEPT DONATIONS	-	-	-	-
PROGRAM DONATIONS/SPONSORSHIPS	-	-	-	-
STATEHOOD CELEBRATION 2012	-	-	-	-
DONATIONS	34,811	-	1,000	-
GOHS GRANT	103,620	-	-	200,000
WESTSIDE DUI TASK FORCE	-	50,000	-	-
SCHOOL RESOURCE OFFICER	-	-	-	-
DOJ/DEA OT	-	-	-	-
COPS CHRP PROGRAM	-	-	-	-
WEED AND SEED PROGRAM	-	-	-	-
US MARSHALL	-	-	-	-
NUC EMERGENCY MGMT FUND	69,909	69,000	69,000	69,000
AREA AGENCY	184,010	189,000	184,000	189,000
LIBRARY SVC & TECH ACT (LSTA)	30,900	25,000	17,250	25,000
WAL-MART GRANT	-	-	-	-
TARGET GRANT	-	-	-	-
AZ STATE FORESTRY GRANT	-	-	-	-
<b>Grants/ Donations/ Sponsorships</b>	<b>437,097</b>	<b>343,000</b>	<b>296,250</b>	<b>496,000</b>
REALIZED GAIN/LOSS - INV	(26,498)	1,000	23,000	1,300
UNREALIZED GAIN/LOSS - INV	(479,476)	50,000	-	-
BAD DEBT RECOVERY	123	5,325	10,000	5,325
MISCELLANEOUS	285,708	180,000	26,000	26,000
RWC O&M REIBMURSEMENT	68,859	91,000	75,000	75,000
WARRANTY REIMB & MISC FLEET	5,154	4,000	6,400	4,000
DEV CONTRIBUTION TO CAPITAL	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
ESTRELLE MTN COMM COLLEGE	19,534	19,534	19,534	19,534
REIMBURSEMENT CLAIMS	208,380	120,000	120,000	120,000
WORKER'S COMP REIMBURSEMENT	-	-	-	-
PREMIUM DIVIDENDS/REBATES	-	-	-	-



## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
2006-SLID-001		16,080	16,080	17,488
2006-SLID-007		15,166	15,166	16,494
SLID 1	224,503	28,278	24,299	26,427
2006-SLID-008		5,342	5,342	5,810
2006-SLID-011		29,975	29,975	32,600
2006-SLID-015		13,329	13,329	14,496
2006-SLID-016		15,075	15,075	16,395
2006-SLID-017		9,935	9,935	10,805
2006-SLID-019		17,746	17,746	19,300
2007-SLID-001		3,812	3,812	4,146
2007-SLID-002		2,388	2,388	2,597
2007-SLID-003		4,115	4,115	4,475
2006-SLID-009		3,423	3,423	3,723
2006-SLID-003		20,994	20,994	22,833
2007-SLID-010		8,357	8,357	9,089
2007-SLID-013		3,741	3,741	4,069
2007-SLID-021		4,404	4,404	4,790
2011-SLID-001		1,470	1,470	1,599
2009-SLID-02A		13,410	13,410	14,584
2012-SLID-002		6,587	6,587	7,164
2015-SLID-001		5,197	5,197	5,652
2013-SLID-002		9,155	9,155	9,957
STATE FIRE INSURANCE PREMIUM	1,431	1,431	1,430	1,430
EXPENDITURE REIMBURSEMENT	2,401	800	7,000	7,000
#1 PRINCIPAL	72,035	110,000	110,000	120,000
INTEREST DEBT	84,362	119,700	119,700	112,813
PREPAYMENT	19,181	19,181	40,000	-
PREPAYMENT	-	-	-	-
DISTRICT ADMIN FEES		-		-
DELINQ ATTORNEY FEES		-		-
DISTRICT ADMIN FEES	568	550	550	550
<b>All Other Operating Revenues</b>	<b>486,265</b>	<b>960,500</b>	<b>792,614</b>	<b>747,444</b>
<b>Operating Revenues</b>	<b>92,315,199</b>	<b>96,430,319</b>	<b>99,802,489</b>	<b>116,554,087</b>

## Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
Local TPT Construction	9,279,151	8,900,000	10,300,000	11,300,000
Building Permit Fees	9,321,007	8,100,000	10,400,000	-
Public Safety Support Festival	-	-	-	-
<b>General Fund Non-recurring Revenues</b>	<b>18,600,158</b>	<b>17,000,000</b>	<b>20,700,000</b>	<b>11,300,000</b>
Sale Of Asset			45,794	-
STATE OF ARIZONA CONTRIBUTION	4,883	4,000	4,000	4,000
JCEF REVENUE	11,745	10,000	15,000	14,000
ENHANCEMENT FEE	32,681	30,000	40,000	38,000
PROJECT FUNDING AWARDS	241,086	257,500	83,015	257,500
FLEET/AUCTION PROCEEDS	53,695	-	-	50,000
SPECIAL DISTRICT REVENUE		6,000,000	-	6,000,000
Developer Contribution	281,125	-	-	-
MISCELLANEOUS	24,479	103,500	53,000	103,000
PROGRAM DONATION/SPONSORSHIPS	-	-	1,000	-
MAG/ADOT/MCDOT GRANT	-	167,400	167,400	-
ADOT IGA SR85 / LOWER BUCKEYE	-	-		167,400
CDBG GRANT CONTRIBUTION STATE	298,562	792,375	-	689,000
COPS-BVP-(VESTS)	-	-	300,000	400,000
MCSO IGA FOR H.I.D.T.A.	-	-	19,909	399,909
OTHER POLICE GRANTS	230,272	1,592,375	207,466	704,466
UASI	-	-	4,736	-
UNSPECIFIED GRANTS	155,863	1,010,996	68,397	1,140,000
WILD LAND - FD	-	-	-	16,000
UNIDENTIFIED GRANTS	35,159	205,000		112,830
UNREALIZED GAIN/LOSS	11,059	11,100	11,059	11,000
LPL FINANCIAL DEP FOR SERVICES	42,141	42,760	42,760	43,000
MAG/ADOT STREETS GRANT	209,983		158,209	3,034
Grant Revenue Federal	55,000			-
STATE GRANTS		120,000	3,128	120,000
FEDERAL GRANTS	6,995	2,160,000	64,271	2,160,000
CEMETERY CAPITAL IMPROVEMENTS	15,170	7,600	8,000	14,000

Revenue Estimates

Account Title	FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
INTEREST INCOME	50	40	838	840
WATER RECHARGE IMP. FUND	4,700	4,000	7,200	4,000
DEVELOPER CONTRIBUTION	-	-	6,425	2,604,038
Interest Income	186	100	3,660	100
Developer Contribution	598,028	-	69,875	3,500
FLEET PROCEEDS & FEES	116,190	-	801	-
IGA Reimbursement	-	-	46,237	-
Mobile Integrated Health Care	-	-	-	84,420
Other Grants	-	-	28,631	-
Sale Of Asset	-	-	2,135	-
Sale of Asset	1,778	-	729	-
Impact Fees	(8,872)	-	-	-
Impact Fees	(1,320)	-	-	-
Impact Fees	(836)	-	-	-
Impact Fees	(1,968)	-	-	-
Interest Income	344	200	700	700
Water Impact Fees Zone 1	(23,330)	-	-	-
Interest Income	82	50	945	945
Waste Water Impact Fees Zone 1	(1,016)	-	-	-
CENTRAL EAST IMPACT FEES	923,908	397,696	625,000	625,000
INTEREST INCOME	179	70	5,200	5,200
NORTH IMPACT FEES	78,740	33,860	65,000	65,000
CENTRAL EAST IMPACT FEES	416,109	178,523	400,000	400,000
INTEREST INCOME	98	39	2,200	2,200
CENTRAL NORTH IMPACT FEES	49,140	20,916	62,000	62,000
CENTRAL EAST IMPACT FEES	194,131	97,352	200,000	200,000
INTEREST INCOME	44	17	1,145	1,145
NORTH IMPACT FEES	3,477	65,819	-	-
CENTRAL NORTH IMPACT FEES	411,460	174,134	-	-
CENTRAL EAST IMPACT FEES	1,452,351	602,272	1,600,000	1,600,000
INTEREST INCOME	236	79	6,300	6,300
CENTRAL NORTH REIMBURSEMENT FEES	508,239	217,061	510,000	510,000
NORTH DISTRIBUTION FEES	-	-	-	-
CENTRAL EAST REIMB FEES	-	-	5,000	5,000
CENTRAL EAST PRODUCTION FEES	12,480	12,480	16,000	16,000
CENTRAL EAST DISTRIBUTION FEES	26,520	26,520	33,000	33,000
INTEREST INCOME	40	15	940	940

**Revenue Estimates**

<b>Account Title</b>	<b>FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Budget FY 18-19</b>
INTEREST INCOME	40	15	940	940
CENTRAL NORTH REIMBURSEMENT FEES	1,154,246	486,546	1,300,000	1,300,000
CENTRAL EAST REIMBURSEMENT FEES	(4,893)	-	10,000	10,000
CENTRAL EAST PRODUCTION FEES	1,237	1,237		
CENTRAL EAST DISTRIBUTION FEES	7,112	7,112		
CENTRAL EAST RECLAMATION FEES	186,768	87,708	200,000	200,000
CENTRAL EAST COLLECTION FEES	3,749	3,749		
CENTRAL EAST TREATMENT FEES	204,725	62,493	210,000	210,000
INTEREST INCOME	95	36	2,395	2,395
DEVELOPER CONTRIBUTION	-	13,000,000		6,500,000
<b>Capital Revenues</b>	<b>8,148,452</b>	<b>28,048,913</b>	<b>6,869,500</b>	<b>27,049,862</b>
<b>Total Revenues</b>	<b>119,063,809</b>	<b>141,479,232</b>	<b>127,371,989</b>	<b>154,903,949</b>

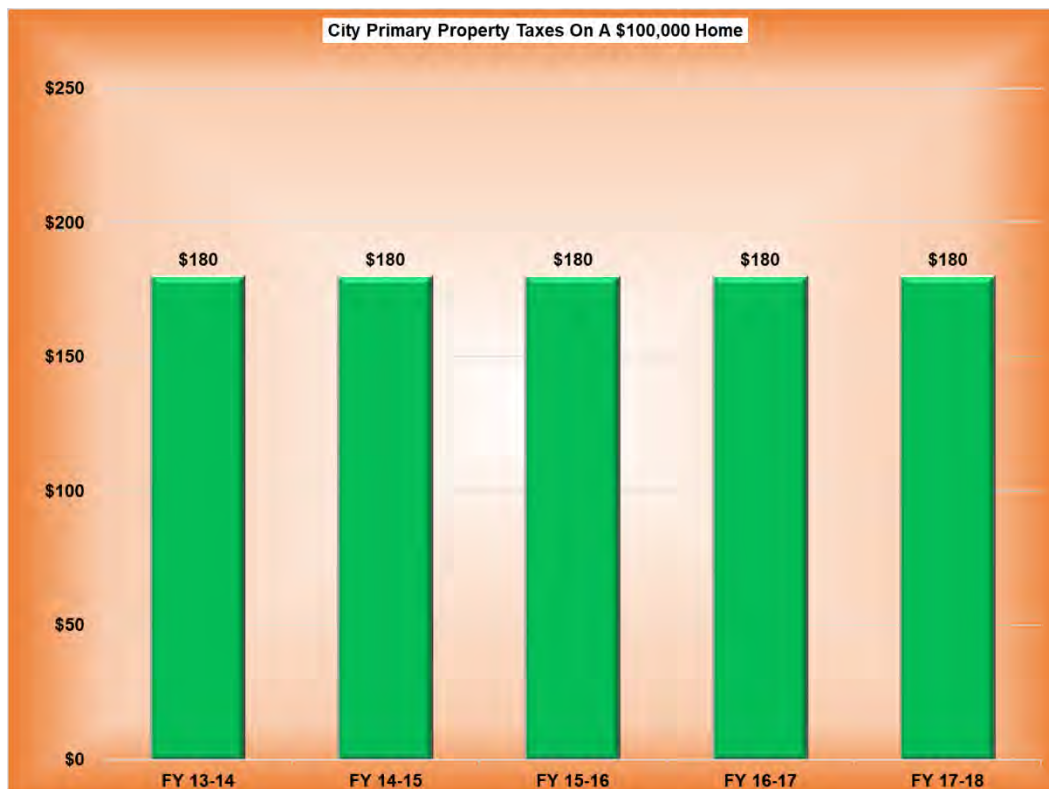
### Property Tax Levies and Rates

The City’s property tax levies and rates, although only 10% of the City’s General Fund operating revenues, are very sensitive to the citizens of the community.

The City’s property taxes are composed of three components, the primary levy, and prior year levy & in lieu taxes, and the secondary levy. The primary levy of \$7,779,824 is not restricted and may be used for any purpose. The City does not have a secondary property tax levy.

The rate is assessed per \$100 of taxable assessed value. The City’s primary property tax levies and rates are shown in the table below.

Year	Levy	Rate/\$100
FY 13-14	\$5,079,332	\$180.1149
FY 14-15	\$5,332,600	\$180.1126
FY 15-16	\$5,763,043	\$180.0000
FY 16-17	\$6,114,649	\$180.0000
FY 17-18	\$6,751,375	\$180.0000
FY 18-19	\$7,779,824	\$180.0000



**Additional Financial Indicators**

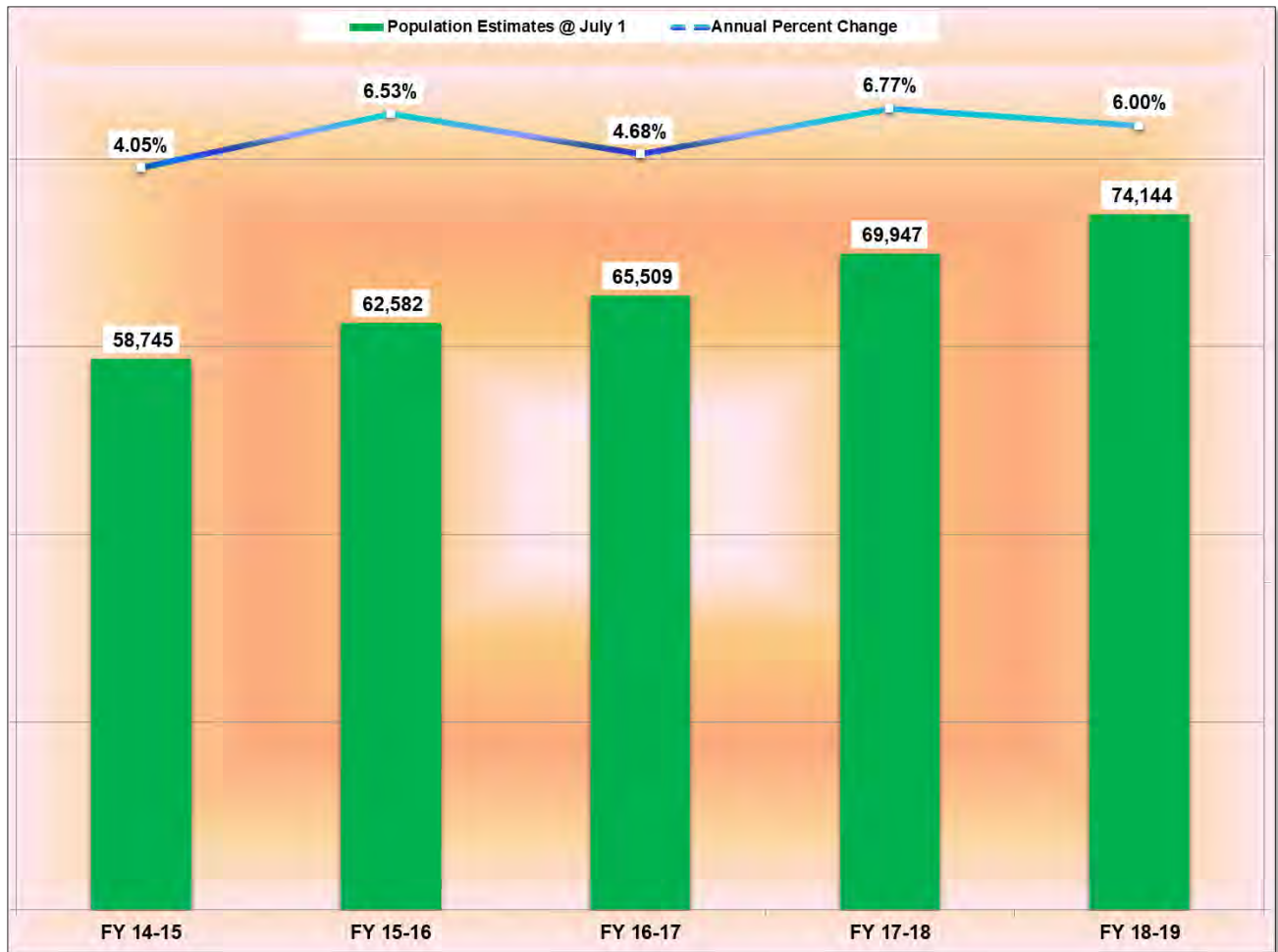
	Budget	Budget	Budget	Budget	Budget	YOY
Indicators	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Percent Change
<b>Population Estimates @ July 1</b>	58,745	62,582	65,509	69,947	74,144	6.00%
Annual Percent Change	4.05%	6.53%	4.68%	6.77%	6.00%	
<b>GDP Implicit Price Deflator</b>	108.01	109.10	110.45	111.50	113.39	1.69%
Annual Percent Change	1.55%	1.01%	1.24%	0.96%	1.69%	
<b>Local TPT Tax Revenues \$M</b>	\$17.2	\$21.9	\$23.9	\$27.6	\$31.1	12.89%
Annual Percent Change	3.09%	26.95%	9.37%	15.24%	12.89%	
<b>Primary Net Assessed Valuation \$M</b>	\$296.1	\$320.2	\$339.7	\$375.1	\$432.2	15.24%
Annual Percent Change	5.39%	8.14%	6.10%	10.41%	15.24%	
<b>Opr Revenues/Deflated/Capita</b>	\$ 1,026	\$ 1,123	\$ 1,198	\$ 1,235	\$ 1,386	12.23%
Annual Percent Change	0.26%	9.46%	6.67%	3.11%	12.23%	
<b>Property Tax Levies \$M</b>	\$5.3	\$5.8	\$6.1	\$6.8	\$7.8	15.23%
Annual Percent Change	4.99%	8.07%	6.10%	10.41%	15.23%	
<b>Opr Expenditures/Deflated/Capita</b>	\$ 1,150	\$ 1,154	\$ 1,307	\$ 1,282	\$ 1,253	-2.25%
Annual Percent Change	3.00%	0.28%	13.25%	-1.86%	-2.25%	
<b>Fulltime Positions/1000Capita</b>	7.39	7.26	7.21	7.04	6.95	-1.25%
Annual Percent Change	-1.16%	-1.81%	-0.68%	-2.38%	-1.25%	
<b>Debt Service as a % of LPV*</b>	0.13%	0.19%	0.17%	0.15%	0.14%	-12.24%
Annual Percent Change	-4.56%	52.95%	-13.04%	-8.81%	-12.24%	
*Limited Property Value (LPV)						

### Additional Financial Indicators – Population

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 4% to 7% annually during the five-year study period. Buckeye’s portion of State Shared revenues is increasing due to the City’s increasing population, and the improving State economy. The population growth has increased 26% since FY 14-15.

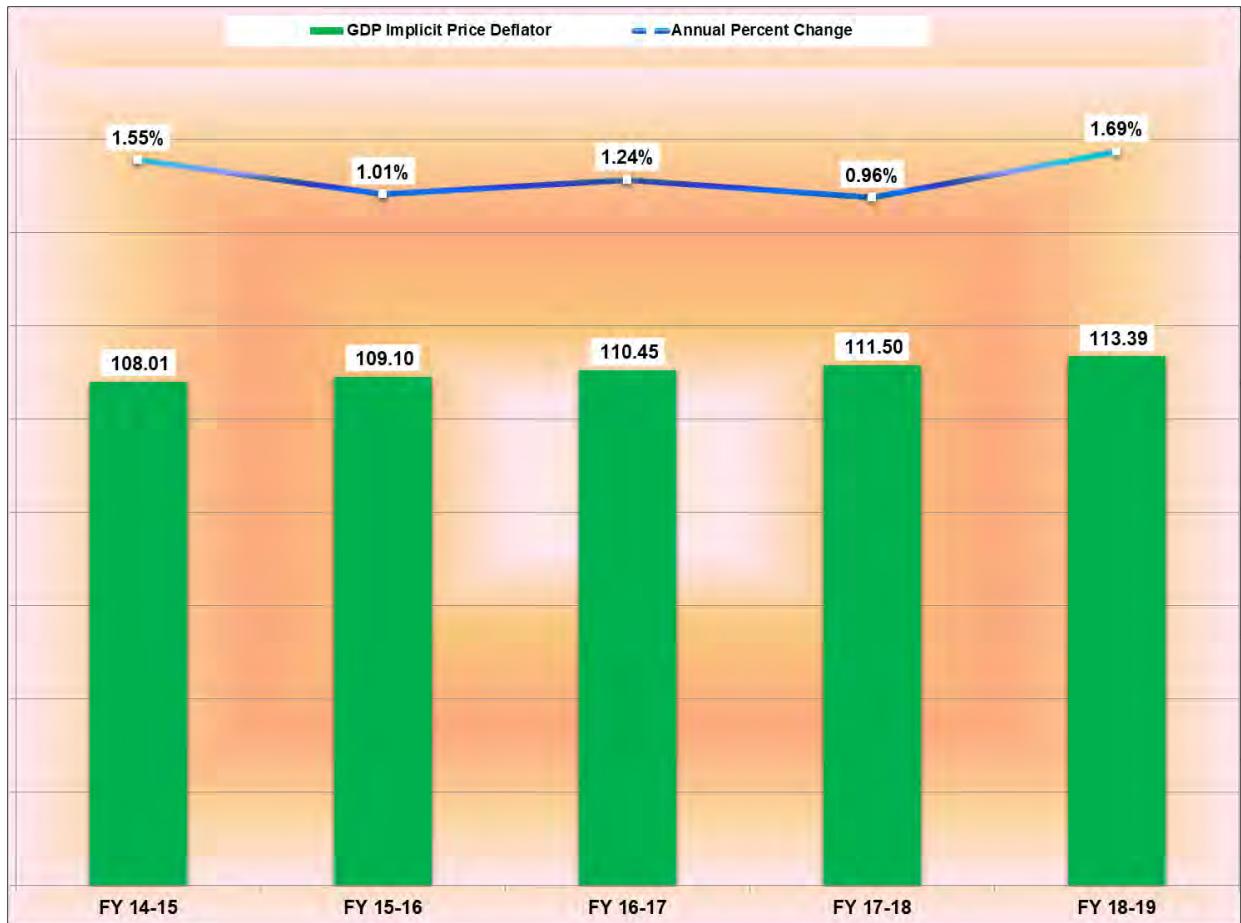
The population estimates shown below are as of July 1, each fiscal year.



### Additional Financial Indicators – Inflation

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.

The rate of inflation over the measurement period has been low and has averaged between one and two percent.

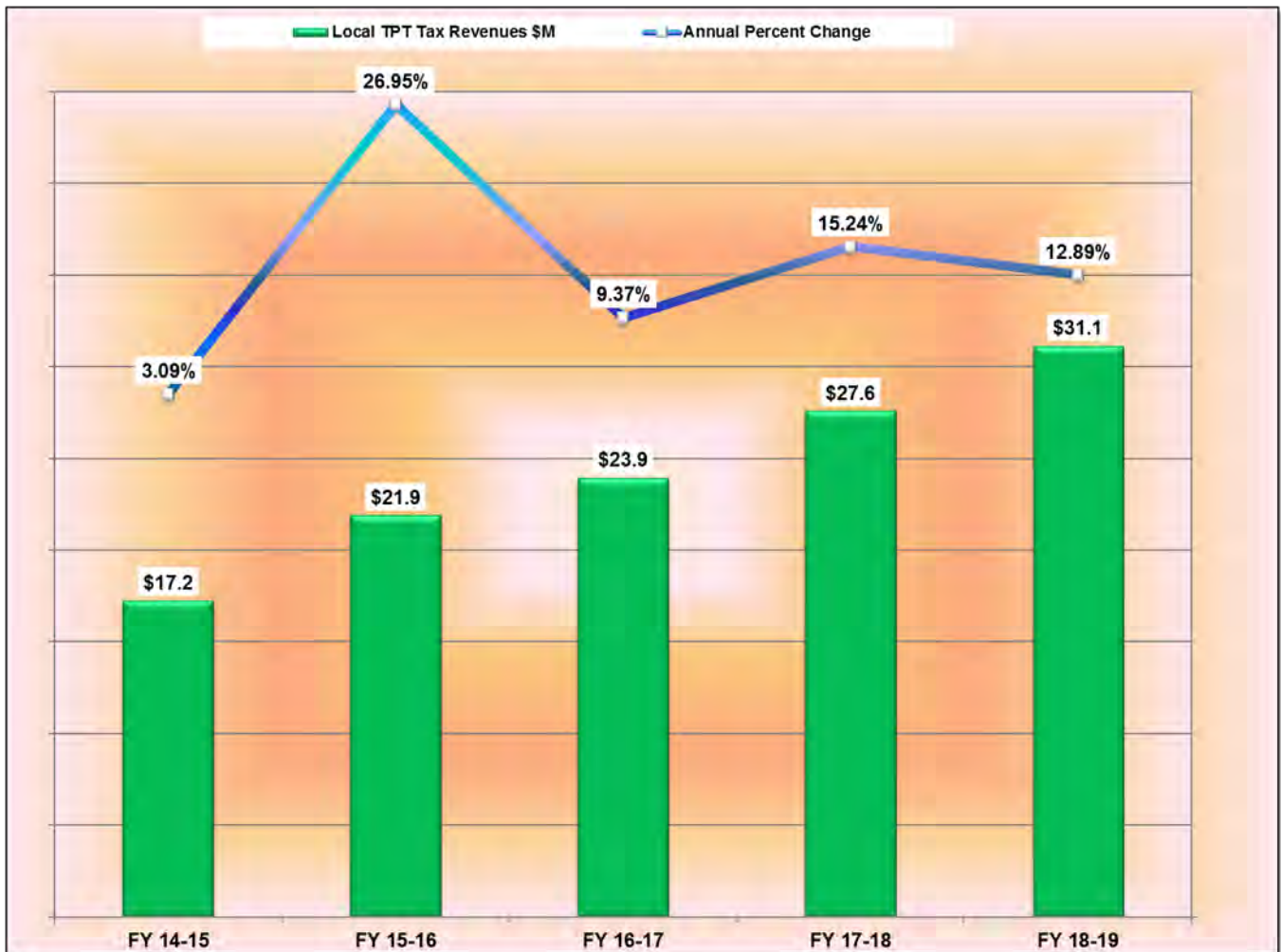




### Additional Financial Indicators – Business Activity

The level of business activity affects the City’s financial condition directly by revenue sources such as local Transportation Privilege Tax 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.

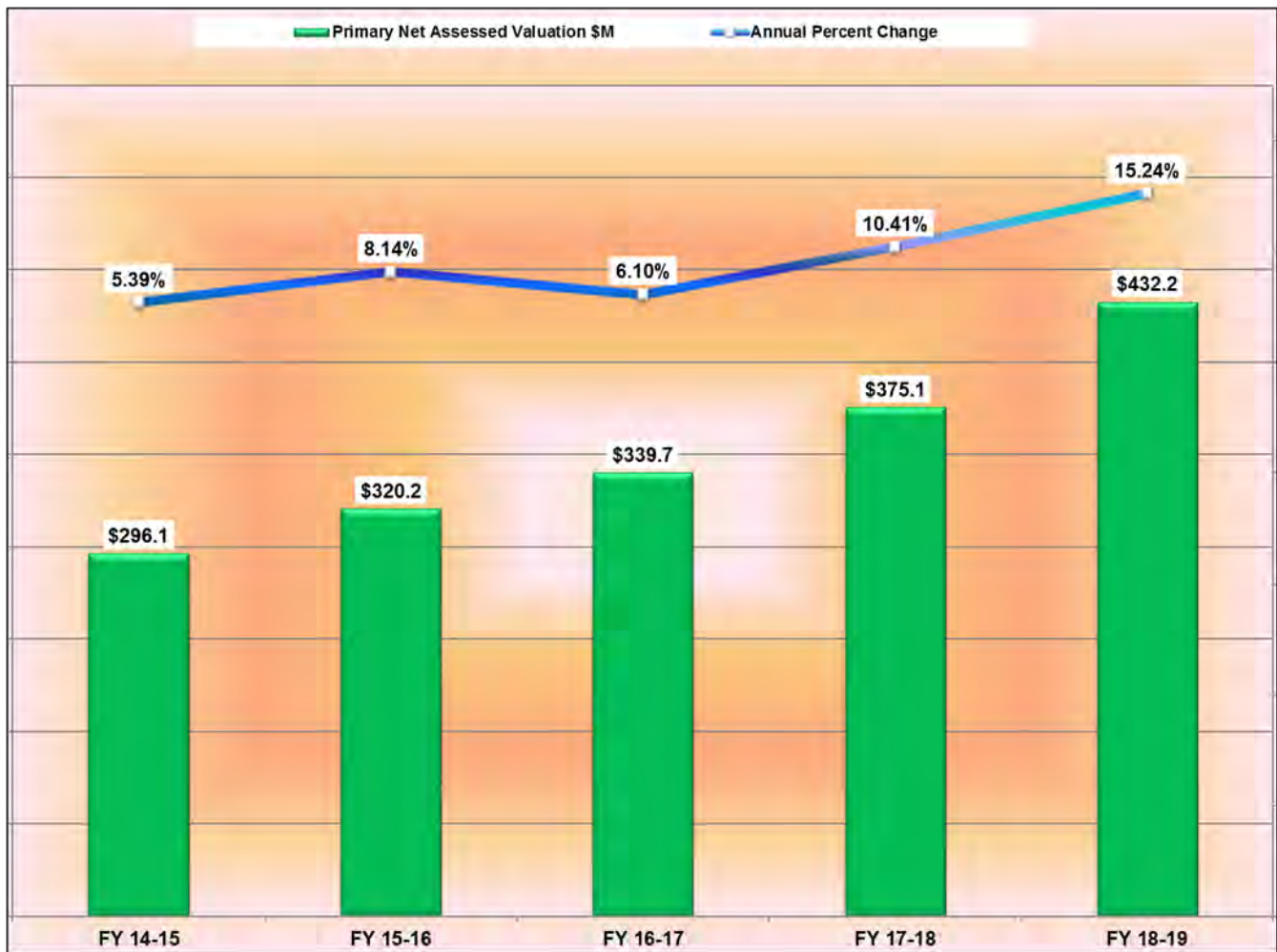
One-time TPT construction sales tax revenues are increasing, and other TPT sales tax categories, including retail, are also increasing. This trend is considered very favorable. TPT sales tax revenues are estimated to increase for FY 18-19. The City increased the TPT sales tax rate from 2% to 3% effective October 1, 2010.



### Additional Financial Indicators – Property Value

Property value is an indicator of the community’s overall 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 is used for providing community services.

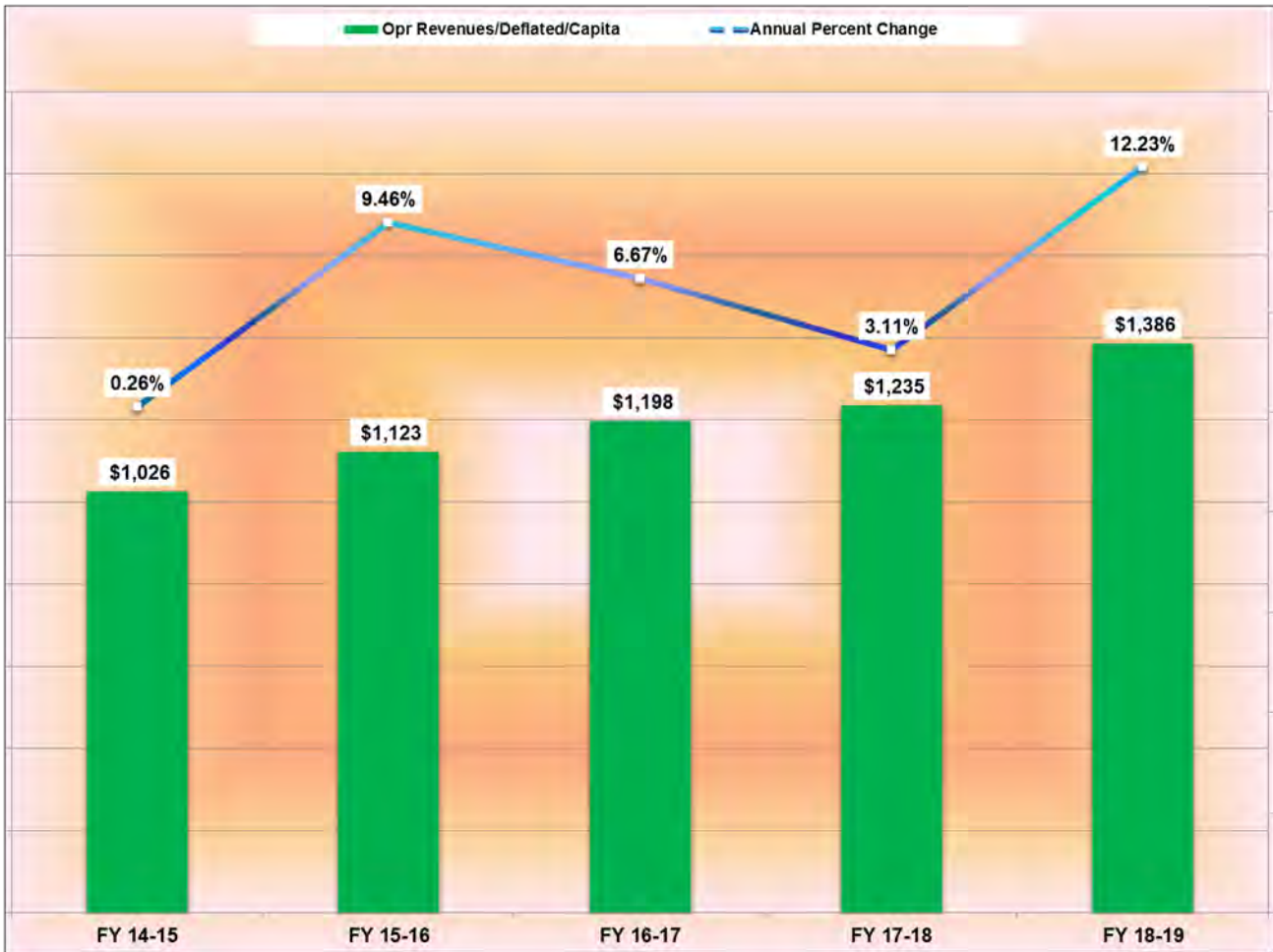
The primary assessed valuation is an indicator of the community’s economic well-being and revenue base. Assessed property values decreased 30% between FY 10-11 and FY 13-14. Property values are expected to increase by 15% in FY 18-19.



### Additional Financial Indicators – Operating Revenue per Capita

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.

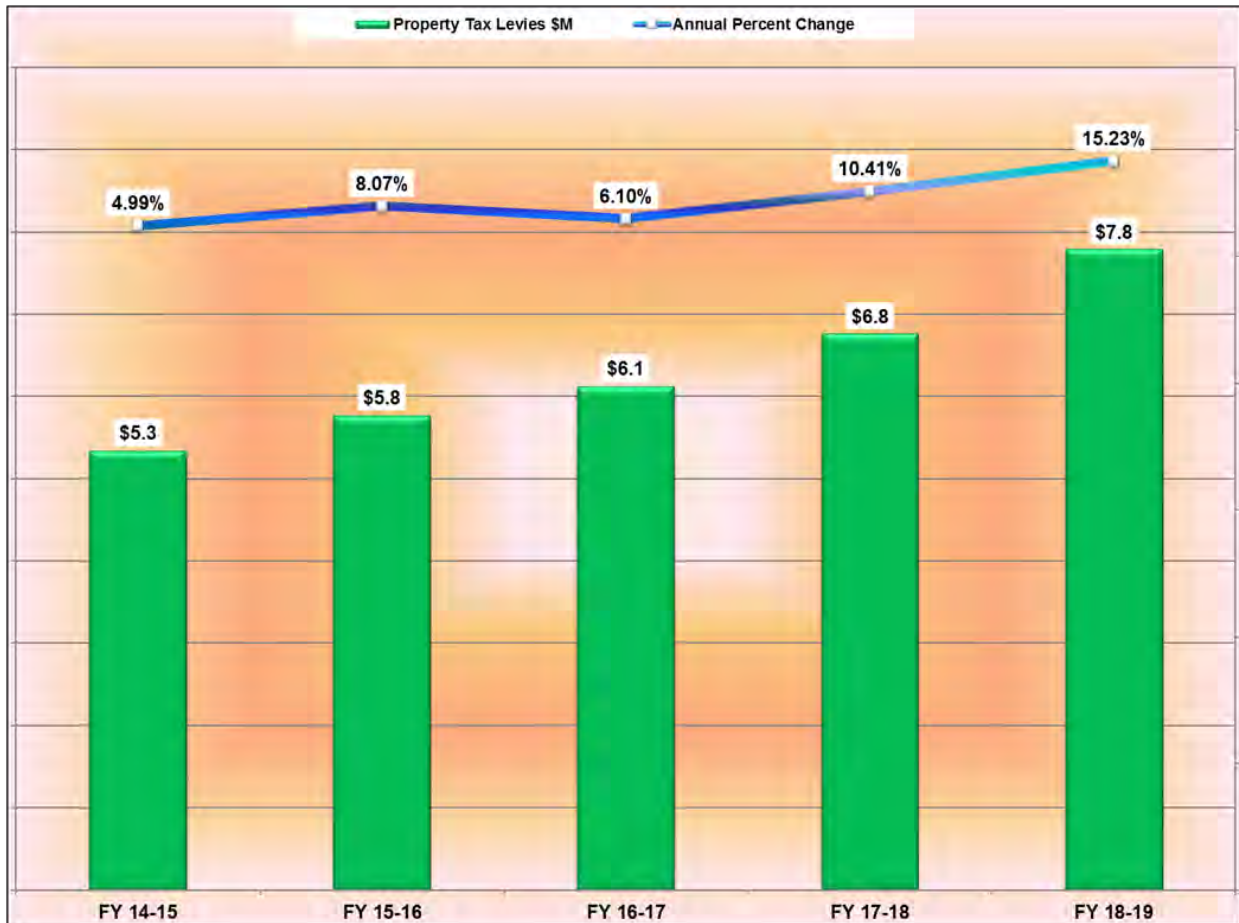
The net constant dollar revenue per capita (revenue/deflated/capita) has increased 35% since FY 14-15. Population has increased 26% during the same period of time. Operating revenues per capita are expected to increase to \$1,389 per capita in FY 18-19, a 12%% increase over prior year FY 17-18.



### Additional Financial Indicators - Property Tax Revenue

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

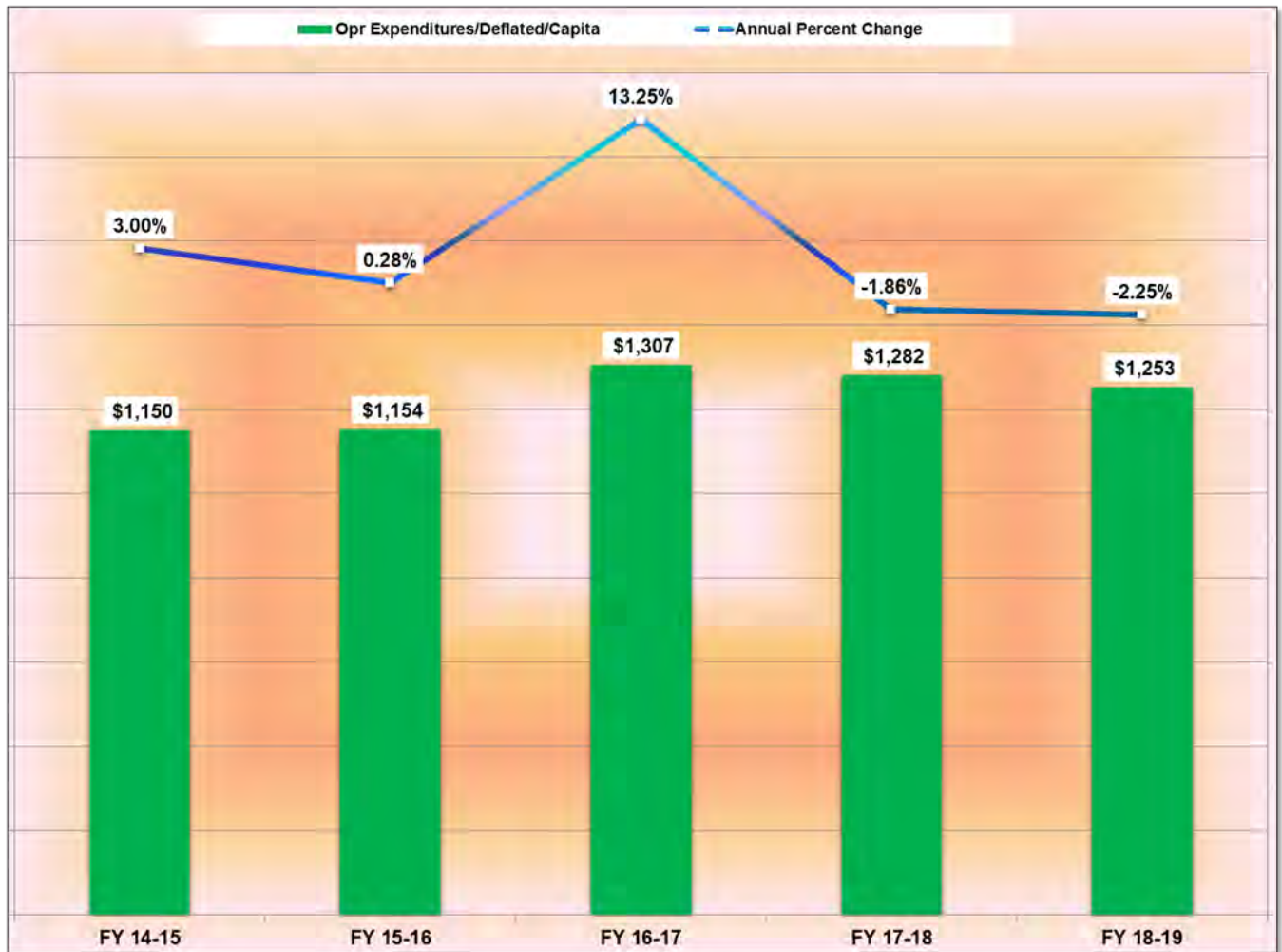
Property tax revenue has increased 47% over the study period. Buckeye’s tax levy is estimated to increase \$1,028,000 (15%) in FY 18-19. Assessed primary property values are expected to increase 15% in FY 18-19. Buckeye’s FY 18-19 tax rate is expected to remain the same as FY 17-18 at \$1.80. The City’s primary property tax levy for a \$100,000 valued home remains \$180.00, same as the previous year.



### Additional Financial Indicators – Operating Expenditures per Capita

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.

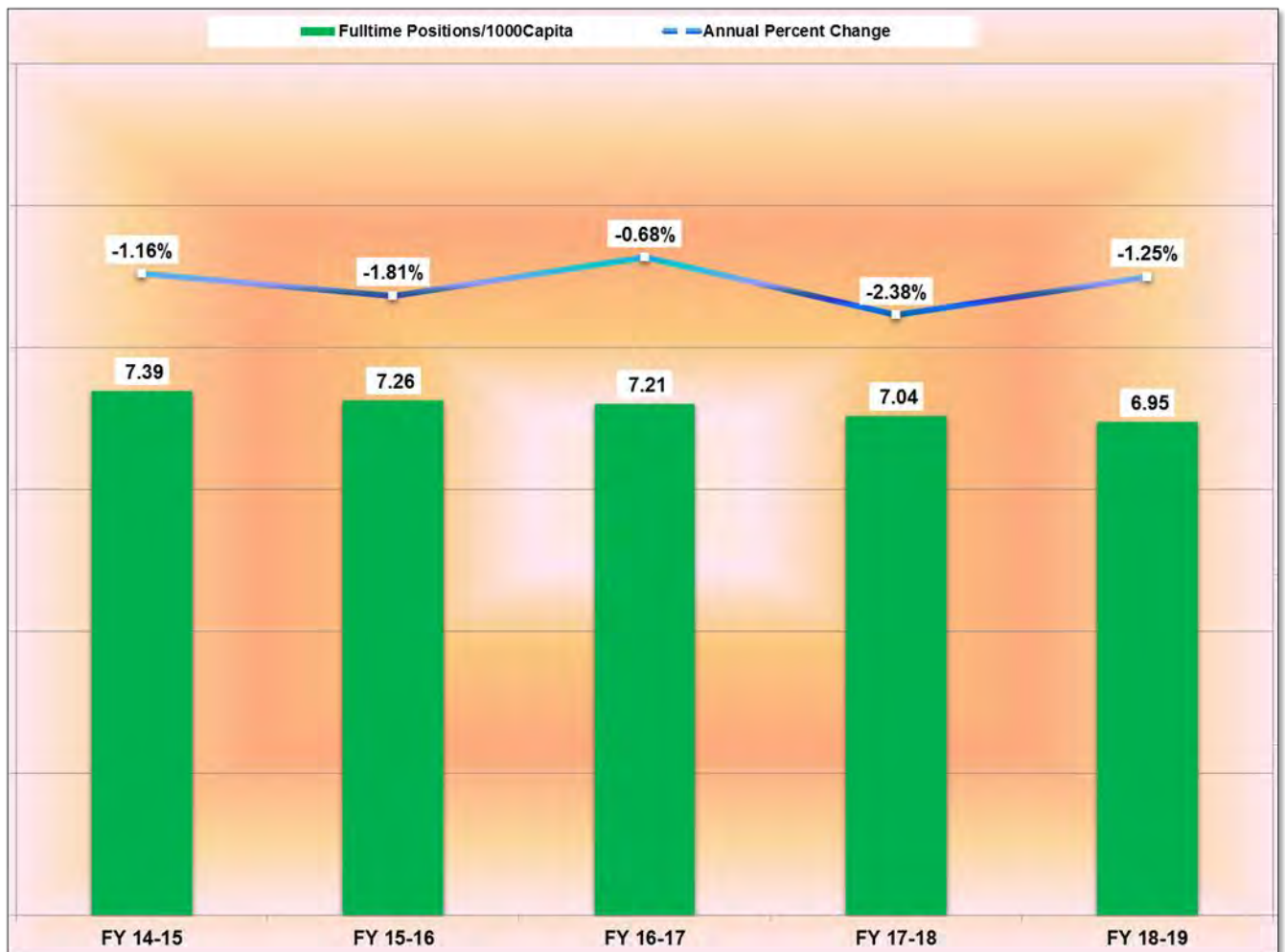
Operating expenditures per capita have increased 9% over the five-year measurement period, and are expected to decrease slightly in FY 18-19 over the prior year. Operating expenditures per capita are estimated to be \$1,253 in FY 18-19.



### Additional Financial Indicators – Employees per Capita

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.

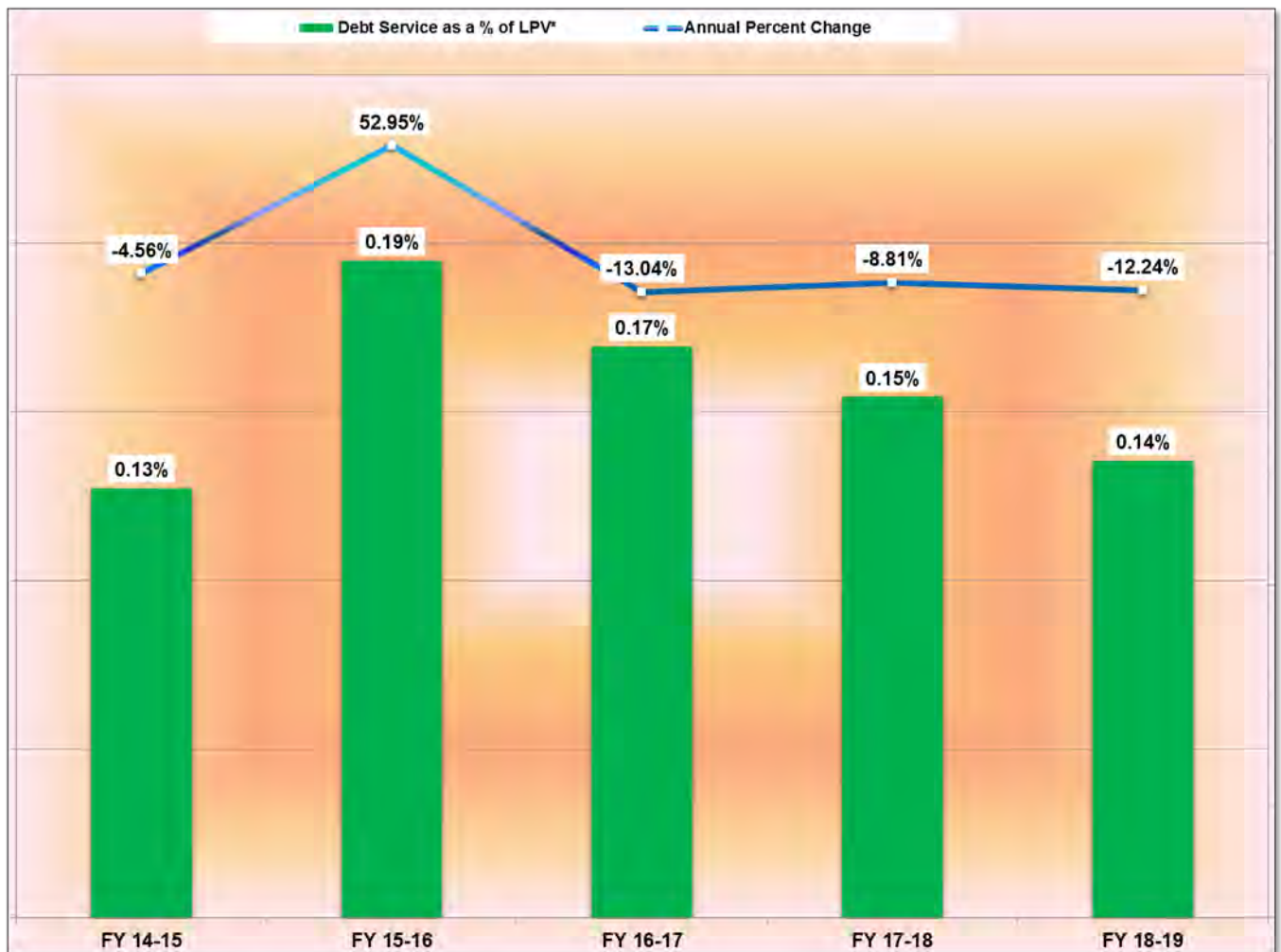
The position ratio per 1,000 citizens is 6.95, and is slightly decreasing over the prior year FY 17-18. Since FY 14-15, population has increased 26% (from 58,745 to 74,144) and positions have increased 19% (from 434.30 to 515.30). Positions per 1000 capita are shown in the chart below.



### Additional Financial Indicators – Debt Services

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.

Long-term debt service as a percent of full taxable value over the measurement period has remained relatively unchanged from 0.13% to 0.14%. 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 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.

## Terms and Definitions

**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.

## Terms and Definitions

**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.

## Terms and Definitions

**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.

## Terms and Definitions

**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 cities 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. Cities 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 non-exchange 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.

**Inter-fund 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.

## Terms and Definitions

**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.

**Non-spendable 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.

## Terms and Definitions

**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 non-spendable 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 school districts report required information relative to its adoption of an annual budget.

## Terms and Definitions

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

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

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

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

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

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



## Fund Structure and Descriptions

The use of public resources typically is constrained by legal restrictions and similar limitations. Some of these constraints are imposed by outside parties such as higher level governments, grantors or creditors. Others reflect limitations that the government itself places on the use of resources. State and local governments historically have established separate funds to help ensure and demonstrate compliance with such constraints.

A fund is a tool that accountants use to segregate resources related to specific activities such as street maintenance. Funds have come to function, for the most part, as simple bookkeeping devices designed to facilitate budgeting and to ensure and demonstrate legal compliance.

### Fund Balances and 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.

**Non-spendable Fund Balance** reflects assets that may be inherently non-spendable 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 non-spendable, 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 cannot 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.

## List of City Funds

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

**3001 Fill The Gap Fund** - Certain fees collected by the state courts are allocated and distributed to local courts for purposes specified in state law. Expenditures from this fund may be made only with the advance approval of the Supreme Court.

**3002 Judicial Collection Enhancement Fund** - The magistrate court's portions of certain fees required by state law to be charged by the court are accounted for in this fund. Expenditures from this fund may be made only with the advance approval of the Supreme Court and only for certain purposes specified in state law.

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

**3035 Racketeer Influenced & Corrupt Organizations Fund** - The Police Department may make application to use the proceeds from criminal forfeitures for a variety of programs, goods and services in support of their on-going programs.

**3037 VALUE Kids** - (formerly D.A.R.E.). Revenue is provided by youth activities and donations for self-supportive programs that focus on at-risk youth.

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

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

**3052 Towing/Impound** - This fund was created under the provisions of state law which imposes certain fees in certain circumstances when a vehicle is towed for the violation of certain provisions of state law. The fees collected are to be used for specific purposes.

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

**3054 APS/SRP Mitigation Fund** - Funds were provided to the City in 2002 by APS and SRP as a settlement for allowing Kv500 lines to be placed close to occupied property. These CIP-type funds are required to be used for public improvements.

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

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

**3057 Heritage Park Development Fund** - Money in this CIP-type fund comes from fund-raising activities and private donations to provide seed money for the eventual development of this facility.

**3058 CIP Parks & Library Fund** - This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects.

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

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

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

**3100 Risk Management Fund** - Costs and activities related to risk management within the City are budgeted in this fund, and funded by a transfer from the General Fund. In addition to insurance premiums (exclusive of health and similar coverages provided as employee benefits), annual physical testing for CDL drivers, safety equipment testing, safety training and similar programs are handled through this fund.

**3150 Street Light Improvement Districts Fund** - This fund was created in FY2009-10 to account for the receipts and expenditures related to the operation of the various SLIDs authorized within the City. Fund balances are restricted and are not part of the City's assets. Funds are separate legal entities, with operations and management provided by the City.

**3200 Non-Construction Improvement Projects Fund** - This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects.

**3542 MAG/ADOT Projects Fund** - This CIP-type fund is used to account for the receipt and expenditure of various MAG or ADOT grants or IGAs for a variety of road construction or improvement projects.

**3543 Community Development Block Grants Fund** - The City is a sub-grantee under the Maricopa County CDBG program for various infrastructure projects that qualify under federal standards. The City is required to provide an amount of matching funds from the General Fund for each grant.

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

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

**3575 Senior Center (Area Agency on Aging) Fund** - Federal funds administered by the Maricopa County Area Agency on Aging cover a percentage of salaries and benefits as well as other expenditures for operation of the community center for the benefit of the elderly and disabled. The City is advised annually of the amount that will be distributed to them for operations. The City is required to provide matching funds from the General Fund.

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

**3800 Volunteer Firemen's Fund** - Accounts for the activities of the Volunteer Firefighters' Relief and Pension, which accumulates resources for pension benefit payments to qualified volunteer firemen. This fund was established for the volunteer fireman retirement contributions. It is funded by the volunteer fireman and City.

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

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

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

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

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

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

**4011 Airport Improvement Fund** - This CIP-type fund is receiving federal and state grants to be used for infrastructure improvements to the City airport. The City contributes stipulated amounts based on the grants.

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

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

**5002 Sundance Water Recharge** - Single family home building permits within the Sundance community are charged this fee. Water from the reclamation facility is stored in the lakes and used to water golf courses and other landscaping areas in the community.

**5003 Future Road Improvement Fund** - Developers are required to make contributions to cover part of the cost of road improvements adjacent to their development. These CIP-type funds are held in trust until sufficient funding has been collected to initiate and complete a specific project. Funds in this account can be used for no other purpose; thus, fund balances are restricted.

**5004 Traffic Signal Fund** - Developers are required to make contributions to cover part of the cost of traffic signals adjacent to their development. These CIP-type funds are held in trust until sufficient funding has been collected to initiate and complete a specific project. Funds in this account can be used for no other purpose; thus, fund balances are restricted.

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

**5020 Roadway Construction Fund** - This CIP-type fund, created by Resolution 41-06, receives transfers from the General Fund that are dedicated to interstate highway improvement projects and local road projects (limited to no more than 50% of transferred amounts).

**5022 CIP Facilities Fund** - This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects.

**5024 CIP Road Projects Fund** - This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are intended to be used to provide required City matching funds on various road and sidewalk projects, including PM10 (dust) compliance.

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

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

**5027 Automation & Technology Reserve** - This fund was created with a transfer from the General Fund for the purpose of having designated funding for technology enhancements to the City's technology infrastructure.

**5028 Technology Life Cycle Reserve** - This fund was created by a transfer from the General Fund for the purpose of having designated funding for the replacement of various City technology assets.

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

**6000 Impact Fees Parks & Recreation**

**6001 Impact Fees Library**

**6002 Impact Fees Police**

**6003 General Government Impact Fees**

**6004 Impact Fees Streets**

**6005 Impact Fees Water**

**6006 Impact Fees Wastewater**

**6007 Impact Fees Fire**

**6010 Parks & Recreation Impact Fees**

**6011 Library Impact Fees**

**6012 Streets Impact Fees**

**6013 Public Safety Impact Fees**

**6014 Water Impact Fees**

**6015 Wastewater Impact Fees**

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

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

**8352 Jackrabbit Sewer O&M** - With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Jackrabbit Trail Sewer Improvement District.



## 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”, 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.
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

**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

## 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:
  - Cash solvency which is the ability to pay existing bills;
  - 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;
  - Long-run solvency which is the ability to pay future bills; and
  - 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.
3. **Adherence to the highest accounting and management practices** which reflects the goal that the City is in compliance with all state and federal laws, generally accepted accounting principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

## Operating Budgets and Procedures:

1. **General budget guidelines and annual expenditure limits.** On August 26, 2014, City of Buckeye voters approved a Permanent Base Adjustment Option to the State imposed expenditure limitation. The Permanent Base Adjustment Option is effective for the fiscal years beginning July 1, 2016.

Buckeye's annual budget is now subject to the State imposed expenditure limit adjusted per the voter approved option on August 26, 2014.

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

- 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.
  - 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.
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.

**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.** Policy states the City Manager will include in each year's annual budget proposal his/her recommendations on employee compensation and benefit contribution adjustments. This allows the City Manager flexibility to recommend compensation adjustments while balancing other budget requests such as the need for additional staff, equipment, and services, as well as supporting council adopted financial policies. The policy also allows the compensation adjustment recommendation to be in the form of a percentage or a flat dollar amount, which may or may not be equal to the amount between steps, for those employees who are in a step compensation structure. Compensation adjustments may be in the form of a Cost of Living Adjustment (COLA), market adjustment to compensation ranges, one time lump sum payments or other compensation adjustments recommended by the City Manager.

**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.

**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.

**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
  
- 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.
  
- 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

#### 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.
- It will be the policy of the City that the capital improvement program will support and be consistent with the adopted City's 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.
  - ✓ 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.
- 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.
- 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.

**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.

**Fiscal Year 18/19 Budget Calendar/Timeline**

Date	Action
TBD	Complete preliminary fiscal year revenue estimates including debt service requirements.
TBD	Meet with City Council to discuss FY 18-19 Council priorities, CIP, employee Compensation.
Week of February 5, 2018	Distribute budget request forms and instructions to departments.
On or before February 10, 2018	Receive from county assessor the City Of Buckeye certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet.
Within 10 days of receipt of values or February 20, 2018	Notify the Property Tax Oversight Commission as to agreement/disagreement with the property tax limit.
On or before February 15, 2018	Make the property values provided by the county assessor available for public inspection.
March 2, 2018	Deadline for Departments to submit budget requests to Finance.
March 5 - March 16, 2018	Finance compiles budget information submitted by the departments for City Manager review.
March 19 - April 12, 2018	City Manager meets with departments to discuss budget submittals..
April 16 - April 21, 2018	City Manager, and Finance office prepare draft budget proposal.
April 23, 2018	Draft budget proposal presented to Directors.
April 24- May 4, 2018	Provide Draft Budget Proposal to City Council. One or more Worksessions as needed.
May 7 - May 25, 2018	Finance prepares draft tentative budget document after Council discussion on Draft Proposal.
On or before May 25, 2018	Provide Draft Tentative Budget to City Council.

### Fiscal Year 18/19 Budget Calendar/Timeline

Date	Action
June 5, 2018 at a regular Council meeting	Adopt Tentative FY 18-19 Budget.
June 5, 2018 at a regular Council meeting	Adopt SLIDS Tentative FY 18-19 Budget
June 5, 2018 at a regular Council meeting	Adopt FY 18-19 CFD Tentative Budgets
Week of June 6, 2018	First publication of FY 18-19 tentative budget.
May 30 to June 5, 2018	Publish first Truth-In-Taxation (TNT) Public Notice, and issue a <b>press release (May 30, 2018)</b> .
Week of June 11, 2018	Second publication of FY 18-19 tentative budget.
June 9 to June 12, 2018	Publish second Truth-In-Taxation Public Notice.
June 19, 2018 at a Special Council meeting	Hold TNT public hearing - Roll Call Vote on Primary Property Tax Levy.
June 19, 2018 at a Special Council meeting	Hold public hearing for Final Budget and adopt Final Budget.
June 19, 2018 at a Special Council meeting	Adopt SLIDS FY 17-18 Budget
June 19, 2018 at Special CFD Board meetings	Adopt FY 17-18 CFD Budgets
June 20, 2018	Forward Certified copy of SLIDS and CFDs final budget resolutions to county.
Within three days of the TNT public hearing.	Mail a copy of the truth in taxation notice, a statement of its publication and result of the council's vote to the Property Tax Oversight Commission.
June 20 to June 24, 2018	Post Schedules A-G on City's Website
July 3, 2018 at a regular Council meeting	Adopt FY 18-19 Property Tax Levy.
July 3, 2018 at a regular Council meeting	Adopt SLIDS FY 18-19 Property Tax Levy.
July 3, 2018 at Regular CFD Board meetings	Adopt FY 18-19 CFD Property Tax Levies
July 5, 2018	Forward Certified copy of primary and secondary tax levy ordinance to county.
August 20, 2018	County Board of Supervisors adopts tax levy on or before the third Monday in August.

**RESOLUTION NO. 04-18**

**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 2018-2019.**

**WHEREAS**, in accordance with the provisions of Title 42, Sections 17101 through Sections 17108, ARIZ. REV. STAT., the City Council did, on June 5, 2018, 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,

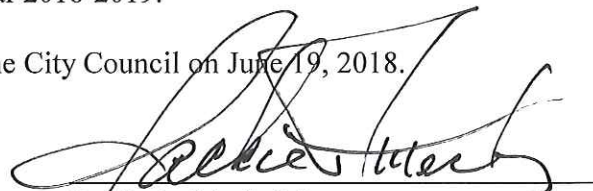
**WHEREAS**, it appears that said estimates together with a public notice that the City Council will meet on June 19, 2018 at the City of Buckeye City Hall, 530 East Monroe Avenue, Buckeye, Arizona 85326, at 6:00 p.m., for the purpose of hearing taxpayers in favor of or against any of the proposed expenditures 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 19, 2018 and conducted the Truth in Taxation and Budget Hearing, at which hearing any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or on the tax levies.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, acting at a special meeting, that said estimates of revenues and expenditures shown on the attached schedules has not increased, reduced and/or changed and the same are hereby adopted as the Budget for the City of Buckeye for Fiscal Year 2018-2019.


**APPROVED AND ADOPTED** by the City Council on June 19, 2018.

  
Jackie A. Meek, Mayor

ATTEST:

  
Lucinda J. Aja, City Clerk

APPROVED AS TO FORM:

  
City Attorney





**City Of Buckeye**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2019**

	<b>2018</b>	<b>2019</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 7,285,484	\$ 8,159,022
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 levv. A.R.S. §42-17102(A)(18)	\$ -	
3. Property tax levy amounts		
A. Primary property taxes	\$ 6,751,375	\$ 7,779,824
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 6,751,375	\$ 7,779,824
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 6,751,375	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 6,751,375	
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	\$ 6,751,375	
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>30</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**City Of Buckeye  
Revenues Other Than Property Taxes  
Fiscal Year 2019**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2018</b>	<b>ACTUAL REVENUES* 2018</b>	<b>ESTIMATED REVENUES 2019</b>
<b>GENERAL FUND</b>			
1000 Local TPT	\$ 27,450,000	\$ 28,500,000	\$ 30,900,000
1000 Local Government	821,200	949,800	960,200
1000 State Shared Revenues	16,758,649	16,920,052	17,204,316
1000 Building & Planning Fees	8,416,000	10,719,500	11,720,000
1000 Charges For Services	2,577,545	2,818,097	2,888,250
1000 Franchise Fees & Leases	3,252,186	3,153,950	3,327,900
1000 Operating Interest Revenues	505,200	893,000	893,000
1000 Grants/ Donations/ Sponsorships	10,000	25,000	13,000
1000 All Other Operating Revenues	587,825	186,194	229,253
<b>Total General Fund</b>	<b>\$ 60,378,605</b>	<b>\$ 64,165,593</b>	<b>\$ 68,135,919</b>

**SPECIAL REVENUE FUNDS**

3001 Fill The Gap	\$ 4,000	\$ 4,000	\$ 4,000
3002 JCEF Fund	10,000	15,000	14,000
3003 Court Special Fund	30,000	40,000	38,000
3035 RICO Fund	429,844	83,015	307,500
3037 VALUE Kids	-	-	-
3038 Buckeye Explorer	-	-	-
3051 BYB Fund	-	701	700
3052 Towing/Impound Fund	115,550	125,000	125,000
3053 Appropriation Fund	6,000,000	-	6,000,000
3055 Rodeo Grounds	-	-	-
3056 DwnTwn Revital	19,534	19,534	19,534
3059 Youth Council	-	1,000	-
3070 Economic Development	-	-	-
3075 Transient Lodging Tax	100,000	193,000	200,000
3090 Sundance Crossings	75,895	66,000	75,895
3100 Risk Management Retention Fund	120,000	120,000	120,000
3150 SLID Operations Fund	237,979	260,468	254,492
3573 Police Department Grants Fund	1,642,375	527,375	1,704,375
3574 Fire Dept Grants Fund	1,079,996	73,133	1,156,000
3575 Area Agency (AAA)	338,000	333,000	369,000
3576 Park Grants Fund	230,000	17,250	137,830
3577 Nuc Emerg. Mgmt	-	69,000	69,000
3800 Fireman's Fund	55,291	55,249	55,430
3810 Highway User Revenue Fund	4,345,915	4,517,709	4,145,414
5001 Cemetery Improvement Fund	109,455	80,830	128,475
5002 Sundance Water Recharge Fund	4,040	8,038	4,840
5005 Replacement Reserve Fund	-	801	-
5006 Stormwater Quality	-	-	-
5007 MCT/Station Package Replace.	-	-	-
5008 Mobile Integrated Hlth. Care	-	-	84,420
5026 Transit Programs	-	28,631	-
5027 Auto & Tech	-	2,135	-
5028 Technology Life Cycle	-	729	-
8352 Jackrabbit Swr O&M	550	550	550
<b>Total Special Revenue Funds</b>	<b>\$ 14,948,424</b>	<b>\$ 6,642,148</b>	<b>\$ 15,014,455</b>

**DEBT SERVICE FUNDS**

7903 Jackrabbit Trail Sewer ID Debt Svc Fund	\$ 248,881	\$ 269,700	\$ 232,813
<b>Total Debt Service Funds</b>	<b>\$ 248,881</b>	<b>\$ 269,700</b>	<b>\$ 232,813</b>

**City Of Buckeye  
Revenues Other Than Property Taxes  
Fiscal Year 2019**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
<b>CAPITAL PROJECTS FUNDS</b>			
3058 CIP-Parks and Library	205,250	115,600	239,750
3542 MAG/ADOT Projects Fund	167,400	167,400	167,400
3543 CDBG Projects Fund	792,375		689,000
4011 Airport Improvement Fund	2,280,000	67,399	2,280,000
5003 Future Road Improvement		6,425	2,604,038
5004 Traffic Signal Fund	100	73,535	3,600
5020 Roadway Construction		46,237	-
6002 Impact Fees Police	-	-	-
6004 Impact Fees Streets	200	700	700
6005 Impact Fees Water	(23,280)	945	945
6010 Parks & Rec Imp Fees	397,766	630,200	630,200
6011 Library Impact Fees	212,422	467,200	467,200
6012 Streets Impact Fees	118,285	263,145	263,145
6013 Public Safety Imp Fees	842,304	1,606,300	1,606,300
6014 Water Impact Fees	310,259	714,940	714,940
6015 Wastewater Impact Fees	643,563	1,722,395	1,722,395
7904 Roosevelt Street Improvement District	13,000,000	-	6,500,000
<b>Total Capital Projects Funds</b>	<b>\$ 18,946,644</b>	<b>\$ 5,882,421</b>	<b>\$ 17,889,613</b>
<b>ENTERPRISE FUNDS</b>			
4000 Water Utility Enterprise	\$ 24,688,495	\$ 27,435,794	\$ 28,866,500
4001 Wastewater (Sewer) Utility Enterprise	9,593,230	9,646,760	10,226,180
4005 Environmental Services	5,785,999	6,183,760	6,434,360
4010 Aviation Enterprise	281,275	277,185	324,285
<b>Total Enterprise Funds</b>	<b>\$ 40,348,999</b>	<b>\$ 43,543,499</b>	<b>\$ 45,851,325</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 134,871,553</b>	<b>\$ 120,503,361</b>	<b>\$ 147,124,125</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 2019**

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
3070 Economic Development	\$	\$	\$	\$ 280,000
3090 Sundance Crossings				330,409
3100 Risk Mgt Retention				1,350,035
3542 MAG/ADOT Proj				50,000
3575 Area Agency (AAA)				343,994
4011 Airport Improv				120,000
5001 Cemetery				381,041
5005 Replacement Reserve				2,674,000
5007 MCT/Station Package Replacement				50,000
5020 Roadway Const				1,250,000
5026 Transit Programs				46,000
5027 Auto & Tech				435,000
5028 Tech Life Cycle				750,000
5003 Streets Improv			1,200,000	
6013 Public Safety Imp Fees			1,919,341	
<b>Total General Fund</b>	\$	\$	\$ 3,119,341	\$ 8,060,479
<b>SPECIAL REVENUE FUNDS</b>				
3070 Economic Development	\$	\$	\$ 280,000	\$
3090 Sundance Crossings			330,409	
3100 Risk Mgt Retention			1,350,035	
3543 CDBG				689,000
3575 Area Agency (AAA)			343,994	
5001 Cemetery			381,041	
5005 Replacement Reserve			2,674,000	
5006 Stormwater Quality			81,300	
5007 MCT/Station Package Replacement			50,000	
5026 Transit Programs			46,000	
5027 Auto & Tech			435,000	
5028 Tech Life Cycle			750,000	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 6,721,779	\$ 689,000
<b>CAPITAL PROJECTS FUNDS</b>				
3542 MAG/ADOT Proj	\$	\$	\$ 50,000	\$
4011 Airport Improv			124,434	
5020 Roadway Const			1,250,000	
5003 Streets Improv				1,200,000
6005 Impact Fees Water				877,276
6013 Public Safety Imp Fees				1,919,341
6014 Water Impact Fees				1,400,000
<b>Total Capital Projects Funds</b>	\$	\$	\$ 1,424,434	\$ 5,396,617
<b>ENTERPRISE FUNDS</b>				
4001 Water	\$	\$	\$ 2,966,276	\$
4005 Environmental Services				81,300
4010 Airport Operations				4,434
<b>Total Enterprise Funds</b>	\$	\$	\$ 2,966,276	\$ 85,734
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 14,231,830	\$ 14,231,830

**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
<b>GENERAL FUND</b>				
100 Council	\$ 656,569	\$ -	\$ 571,737	\$ 660,584
101 Manager	1,058,080	-	845,922	1,016,373
102 Clerk	629,049	-	460,034	712,527
110 Finance	4,534,780	(83,845)	4,305,407	4,904,660
112 Construction & Contracting	876,482	83,845	960,326	1,171,169
113 General Fund CIP	6,113,480	-	1,875,780	13,260,117
115 Human Resources	984,862	-	964,523	1,044,251
187 Economic Development	591,485	-	526,455	678,152
188 Marketing & Communication	513,716	-	381,768	458,430
189 Information Technology	4,307,867	-	3,939,135	4,772,468
120 Court	903,576	-	888,289	1,093,728
121 Police	17,976,019	-	16,937,534	21,064,493
140 Fire	13,623,898	-	13,268,390	14,500,752
170 Public Works Administration	2,062,796	-	1,768,732	2,485,198
171 Vehicle Maintenance	1,067,950	-	997,629	1,248,357
150 Community Services Admin.	957,143	-	907,367	940,607
151 Library	1,232,314	-	1,171,126	1,284,485
155 Parks	925,150	-	800,815	837,080
160 Recreation	1,602,660	-	1,453,118	1,939,150
180 Development Services	3,249,395	-	2,925,596	3,609,886
185 Engineering	2,569,786	-	2,355,729	3,250,199
190 Debt Service	1,031,300	-	1,031,300	1,019,060
199 Reserves/ Contingency	14,831,173	-	-	16,153,936
<b>Total General Fund</b>	<b>\$ 82,299,530</b>	<b>\$ -</b>	<b>\$ 59,336,712</b>	<b>\$ 98,105,662</b>
<b>SPECIAL REVENUE FUNDS</b>				
3001 Fill The Gap	\$ 46,755	\$ -	\$ -	\$ 51,638
3002 JCEF	74,553	-	-	95,298
3003 Court Special Fund	171,076	-	-	217,757
3035 RICO	257,500	-	131,000	307,500
3037 VALUE Kids	3,479	-	-	3,479
3038 Buckeye Explorer	-	-	-	10,069.00
3051 City Store Fund	1,057	-	-	2,731
3052 Towing/Impound	208,718	-	80,500	266,458
3053 Appropriation Fund	6,000,000	(977)	-	6,000,000
3055 Rodeo Grounds	-	-	-	9,806
3059 Youth Council	-	-	-	1,000
3070 Economic Development	150,000	-	115,000	280,000
3075 Transient Lodging Tax	175,051	-	57,200	474,725
3090 Sundance Crossings	493,501	-	309,000	457,777
3100 Risk Mgt Retention	1,395,035	-	1,071,338	1,470,035
3150 SLID Ops	307,502	-	241,713	338,339
3573 Police Grants	1,699,584	-	527,375	1,759,374
3574 Fire Grants	1,209,000	(69,000)	87,008	1,156,125
3575 Area Agency (AAA)	631,430	-	620,552	712,994
3576 Park Grants	242,815	-	70,500	137,830
3577 Nuclear Emergency Mgt.	-	69,000	69,000	199,566
3800 Volunteer Firemen's	333,737	-	47,400	339,259
3810 HURF	5,155,141	-	4,576,984	4,602,328
5001 Cemetery	385,838	-	196,570	555,709
5002 Sundance Wtr Rechg	619,082	-	-	628,630
5005 Replacement Reserve	1,421,400	-	1,300,000	2,674,000
5006 Stormwater Quality	79,300	-	50,750	81,300

**City Of Buckeye  
Expenditures/Expenses by Fund  
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
5007 MCT/Station Package Replace.				50,000
5008 Mobile Integrated Hlth. Care				84,420
5026 Transit Programs	46,879		46,000	46,000
5027 Automation & Technology	435,000		400,000	435,000
5028 Technology Life Cycle	725,000		700,000	750,000
8352 Jackrabbit Swr O&M	550	100	650	1,131
<b>Total Special Revenue Funds</b>	<b>\$ 22,268,983</b>	<b>\$ (877)</b>	<b>\$ 10,698,540</b>	<b>\$ 24,200,278</b>
<b>DEBT SERVICE FUNDS</b>				
7903 Jackrabbit Swr Debt	\$ 268,823	\$ 877	\$ 269,700	\$ 236,029
<b>Total Debt Service Funds</b>	<b>\$ 268,823</b>	<b>\$ 877</b>	<b>\$ 269,700</b>	<b>\$ 236,029</b>
<b>CAPITAL PROJECTS FUNDS</b>				
3058 CIP Pks & Library	\$ 205,250		\$ 90,000	\$ 296,635
3200 Non-Constr Improv Projects	-		-	4,378
3542 MAG/ADOT Proj	217,400		217,400	217,400
3543 CDBG	1,490,512		1,490,512	
4002 W&S Revenue Bonds	4,999		-	5,000
4011 Airport Improv	2,410,092		132,000	2,404,434
5003 Future Road Improvement	2,130,384		-	3,440,847
5004 Traffic Signal Fund	1,954,824		55,000	2,281,133
5020 Roadway Const	758,000		748,000	1,250,000
5021 CIP Gen	-		-	
5022 CIP Facilities	-		-	154
5024 CIP Road Proj	50,386		50,386	
5025 CIP Fire	360,935		168,000	527,351
6000 Impact Fees Parks & Rec	2,239,349		70,000	2,160,477
6001 Impact Fees Library	198,223		-	196,903
6002 Impact Fees Police	507		-	
6003 Gen Govt Impact Fees	185,765		-	
6004 Impact Fees Streets	3,518,348		-	3,517,780
6005 Impact Fees Water	822,074		-	
6006 Impact Fees Waste Water	3,711,644		100	3,740,528
6007 Impact Fees Fire	1,569,044		80,000	1,489,111
6010 Parks & Rec Imp Fees	1,824,405		8,641	3,212,527
6011 Library Impact Fees	1,002,572		2,592	2,006,243
6012 Streets Impact Fees	456,311		16,710	988,512
6013 Public Safety Imp Fees	2,790,810		6,878	4,266,153
6014 Water Impact Fees	602,596		221,000	81,679
6015 Wastewater Impact Fees	1,350,081		464,000	3,746,696
7904 Roosevelt Street Imp Dist	13,018,681		-	6,518,681
<b>Total Capital Projects Funds</b>	<b>\$ 42,873,192</b>	<b>\$</b>	<b>\$ 3,821,219</b>	<b>\$ 42,352,622</b>
<b>ENTERPRISE FUNDS</b>				
4000 Water	\$ 51,499,766		\$ 16,991,671	\$ 67,229,257
4001 Sewer	15,184,613		6,786,146	17,668,279
4005 Environmental Services	6,750,766		6,100,700	6,996,115
4010 Airport Operations	331,588		233,942	437,436
<b>Total Enterprise Funds</b>	<b>\$ 73,766,733</b>	<b>\$</b>	<b>\$ 30,112,458</b>	<b>\$ 92,331,087</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 221,477,261</b>	<b>\$</b>	<b>\$ 104,238,629</b>	<b>\$ 257,225,678</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  
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	388.55	\$ 32,496,885	\$ 5,860,136	\$ 6,062,686	\$ 2,691,638	\$ 47,111,345
SPECIAL REVENUE FUNDS	35.50	\$ 1,794,625	\$ 214,039	\$ 437,330	\$ 235,711	\$ 2,681,705
ENTERPRISE FUNDS	92.25	\$ 5,811,020	\$ 681,852	\$ 1,371,853	\$ 590,682	\$ 8,455,407
<b>TOTAL ALL FUNDS</b>	<b>516.30</b>	<b>\$ 40,102,530</b>	<b>\$ 6,756,027</b>	<b>\$ 7,871,869</b>	<b>\$ 3,518,031</b>	<b>\$ 58,248,457</b>