

City of Apache Junction
Tentative Budget
FY26/27

As of
Tuesday, April 21, 2026

FY26/27

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City of Apache Junction
All Funds Summary
FY26/27

	General Fund	Capital Projects Fund	Fiscal Recovery Fund	Highway User Revenue Fund	Development Fees Fund	Street Projects Sales Tax Fund	Street Lighting Districts Fund	Senior Services Fund	Library Fund	Superstition Vistas CFDs	Grants and Other Special Revenue Fund	Total All Funds
SOURCES:												
Current Reserves	24,216,573		-	12,152,453	5,556,624	878,920	9,000	53,868	28,585		875,390	43,771,413
Interfund Transfers In		27,612,010						120,132				27,732,142
Estimated Revenues												-
Local Taxes	31,210,000					2,606,080	50,000					33,866,080
Licenses & Permits	4,610,000											4,610,000
Intergovernmental	18,617,585			8,129,385				21,000	120,000			26,887,970
Charges for Services	1,366,800			50,000								1,416,800
Fees	-				6,685,266							6,685,266
Fines and Forfeits	565,000											565,000
Grants	-		-								904,400	904,400
Interest on Invest	2,500,000											2,500,000
Bond Proceeds	10,191,010											10,191,010
Miscellaneous	1,169,300			1,768,250		95,000				46,064,042	5,268,500	54,365,092
Total Est Rev	70,229,695	27,612,010	-	9,947,635	6,685,266	2,701,080	50,000	141,132	120,000	46,064,042	6,172,900	169,723,760
TOTAL SOURCES	94,446,268	27,612,010	-	22,100,088	12,241,890	3,580,000	59,000	195,000	148,585	46,064,042	7,048,290	213,495,173
USES:												
Interfund Transfers Out	27,732,142											27,732,142
Estimated Expenditures												
Mayor and Council	252,272	-										252,272
City Manager	1,596,917	-										1,596,917
Management Services	6,892,872	2,425,000										9,317,872
City Attorney	1,269,943	-										1,269,943
Finance	2,049,922	-										2,049,922
City Clerk	883,973	-										883,973
General Government Operations	7,807,580	10,191,010										17,998,590
Public Safety	23,596,835	50,000										23,646,835
Municipal Court	1,421,151	-										1,421,151
Public Works	4,083,084	8,108,000										12,191,084
Development Services	4,041,069	-										4,041,069
Library	2,671,434	100,000										2,771,434
Parks And Recreation	10,147,074	6,738,000										16,885,074
CAJ Budgeted Expenditures	-	-	-	22,100,088	12,241,890	3,580,000	59,000	195,000	148,585	46,064,042	7,048,290	91,436,895
Total Est Exp	66,714,126	27,612,010	-	22,100,088	12,241,890	3,580,000	59,000	195,000	148,585	46,064,042	7,048,290	185,763,031
TOTAL USES	94,446,268	27,612,010	-	22,100,088	12,241,890	3,580,000	59,000	195,000	148,585	46,064,042	7,048,290	213,495,173
NET SOURCES/USES	-	-	-	-	-	-	-	-	-	-	-	-

City of Apache Junction
Estimated Revenues
FY26/27

	Proposed Revenues FY26/27	Forecasted Revenues FY25/26	Budgeted Revenues FY25/26	Change from Prior Year Budget	% Change
General Fund					
Local Taxes					
City Sales Tax	30,100,000	29,100,000	29,000,000	1,100,000	
City Sales Tax Audit	350,000	300,000	250,000	100,000	
Use Tax	700,000	600,000	600,000	100,000	
Exclusive License Fee	60,000	55,000	50,000	10,000	
Total	<u>31,210,000</u>	<u>30,055,000</u>	<u>29,900,000</u>	<u>1,310,000</u>	4.4%
Licenses & Permits					
Business Licenses	275,000	260,000	250,000	25,000	
Permit Fees	4,243,000	3,603,200	4,003,000	240,000	
Animal Control	92,000	74,815	92,000	-	
Total	<u>4,610,000</u>	<u>3,938,015</u>	<u>4,345,000</u>	<u>265,000</u>	6.1%
Intergovernmental					
State Sales Tax	6,685,639	6,525,000	6,369,524	316,115	
State Revenue Sharing	9,325,975	9,000,000	8,188,663	1,137,312	
County Vehicle License Tax	2,605,971	3,523,000	3,260,769	(654,798)	
Total	<u>18,617,585</u>	<u>19,048,000</u>	<u>17,818,956</u>	<u>798,629</u>	4.5%
Charges for Services					
Planning and Zoning	345,000	326,000	310,000	35,000	
Recreation Fees	600,000	571,000	593,000	7,000	
Landfill	400,000	350,000	400,000	-	
Library Fees	21,800	18,800	21,800	-	
Total	<u>1,366,800</u>	<u>1,265,800</u>	<u>1,324,800</u>	<u>42,000</u>	3.2%
Fines and Forfeits					
Court Fees	565,000	661,135	565,000	-	
Interest on Investments	2,500,000	2,300,000	2,100,000	400,000	
Bond Proceeds	10,191,010	-	-	10,191,010	
Miscellaneous	1,169,300	1,174,314	1,014,300	155,000	
Total General Fund	<u>70,229,695</u>	<u>58,442,264</u>	<u>57,068,056</u>	<u>13,161,639</u>	23.1%
Capital Projects Fund					
Transfers In	27,612,010	13,018,545	25,199,075	2,412,935	
Total Capital Fund	<u>27,612,010</u>	<u>13,018,545</u>	<u>25,199,075</u>	<u>2,412,935</u>	9.6%

City of Apache Junction
Estimated Revenues
FY26/27

	Proposed Revenues FY26/27	Forecasted Revenues FY25/26	Budgeted Revenues FY25/26	Change from Prior Year Budget	% Change
Special Revenue Funds					
HIGHWAY USER REVENUE FUND					
State Highway Users Revenue	3,529,385	4,100,000	4,078,627	(549,242)	
County Sales Tax (1/2 cent)	4,600,000	4,600,000	3,800,000	800,000	
Engineering Fees	50,000	48,000	50,000	-	
Miscellaneous	1,768,250	1,236,800	545,250	1,223,000	
Total	<u>9,947,635</u>	<u>9,984,800</u>	<u>8,473,877</u>	<u>1,473,758</u>	17.4%
Development Fees Fund					
Parks Development Fees	847,175	822,500	822,500	24,675	
Library Development Fees	1,168,741	1,127,554	1,134,700	34,041	
Public Safety Development Fees	1,678,900	1,099,538	1,630,000	48,900	
Public Works Development Fees	2,904,600	2,268,332	2,820,000	84,600	
Miscellaneous	85,850	40,000	85,000	850	
Total	<u>6,685,266</u>	<u>5,357,924</u>	<u>6,492,200</u>	<u>193,066</u>	3.0%
Streets Projects Sales Tax Fund					
0.2% Roads TPT	2,700,000	2,700,000	2,606,080	93,920	
Miscellaneous	150,000	150,000	95,000	-	
Total	<u>2,850,000</u>	<u>2,850,000</u>	<u>2,701,080</u>	<u>93,920</u>	3.5%
Street Lighting Districts Fund					
Miscellaneous	50,000	50,000	40,000	10,000	
Total	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>	<u>10,000</u>	25.0%
Senior Services Fund					
Transfers In	120,132	38,000	61,093	59,039	
Miscellaneous	21,000	21,000	21,000	-	
Total	<u>141,132</u>	<u>59,000</u>	<u>82,093</u>	<u>59,039</u>	71.9%
Library Fund					
Miscellaneous	120,000	107,165	120,000	-	
Total	<u>120,000</u>	<u>107,165</u>	<u>120,000</u>	<u>-</u>	0.0%
Superstition Vistas CFDs					
Miscellaneous	46,064,042	4,068,000	18,291,327	27,772,715	
Total	<u>46,064,042</u>	<u>4,068,000</u>	<u>18,291,327</u>	<u>27,772,715</u>	151.8%
Grants and Other Special Revenue Funds					
Public Art	100,000	54,032	100,000	-	
Public Safety	412,000	39,790	172,000	240,000	
Property Seizure	300,000	472,000	300,000	-	
Municipal Court	92,400	99,605	92,400	-	
Miscellaneous	5,268,500	1,129,220	3,457,215	1,811,285	
Total	<u>6,172,900</u>	<u>1,794,647</u>	<u>4,121,615</u>	<u>2,051,285</u>	49.8%
Total Special Revenue Funds	<u>72,030,975</u>	<u>24,271,536</u>	<u>40,322,192</u>	<u>31,653,783</u>	78.5%
Total All Funds	<u>\$ 169,872,680</u>	<u>\$ 95,732,345</u>	<u>\$ 122,589,323</u>	<u>\$ 47,228,357</u>	38.5%

City of Apache Junction
Estimated Expenditures
FY26/27

	Proposed Expenditures FY26/27	Actual Expenditures FY25/26	Forecasted Expenditures FY25/26	Budgeted Expenditures FY25/26	Change from Prior Year Budget	% Change
General Fund						
Mayor and Council						
Personnel	120,072	89,989	120,060	115,692	4,380	4%
Purchased Services	100,750	45,028	93,750	103,300	(2,550)	-2%
Commodities	31,450	16,512	22,265	26,500	4,950	19%
Total	252,272	151,528	236,075	245,492	6,780	2.8%
City Manager						
Personnel	1,316,487	715,382	975,080	915,355	401,132	44%
Purchased Services	23,725	9,122	12,320	7,425	16,300	220%
Commodities	256,705	243,044	239,215	240,650	16,055	7%
Total	1,596,917	967,548	1,226,615	1,163,430	433,487	37.3%
Management Services						
Personnel	3,174,703	1,919,667	2,639,480	3,142,104	32,599	1%
Purchased Services	2,015,746	1,103,307	2,078,785	1,983,046	32,700	2%
Commodities	1,687,423	752,593	1,532,916	1,081,893	605,530	56%
Other	15,000	-	15,000	15,000	-	0%
Capital Assets	-	72,510	132,695	105,000	(105,000)	-100%
Total	6,892,872	3,848,078	6,398,877	6,327,043	565,829	8.9%
City Attorney						
Personnel	1,097,193	753,467	1,033,270	924,957	172,236	19%
Purchased Services	116,950	14,439	61,850	95,600	21,350	22%
Commodities	55,800	32,239	37,815	55,400	400	1%
Total	1,269,943	800,145	1,132,935	1,075,957	193,986	18.0%
Finance						
Personnel	1,473,017	722,566	981,380	1,931,171	(458,154)	-24%
Purchased Services	231,750	49,424	301,353	191,750	40,000	21%
Commodities	345,155	187,803	251,338	355,200	(10,045)	-3%
Capital Assets	-	-	-	-	-	0%
Total	2,049,922	959,793	1,534,071	2,478,121	(428,199)	-17.3%
City Clerk						
Personnel	601,648	365,874	502,715	523,070	78,578	15%
Purchased Services	232,150	108,827	204,285	245,700	(13,550)	-6%
Commodities	50,175	23,328	40,457	58,305	(8,130)	-14%
Total	883,973	498,029	747,457	827,075	56,898	6.9%

City of Apache Junction
Estimated Expenditures
FY26/27

	Proposed Expenditures FY26/27	Actual Expenditures FY25/26	Forecasted Expenditures FY25/26	Budgeted Expenditures FY25/26	Change from Prior Year Budget	% Change
General Government Operations						
Purchased Services	1,545,275	967,228	1,602,505	1,498,797	46,478	3%
Commodities	521,500	1,502	1,502	520,000	1,500	0%
Other	2,022,450	24,533	70,000	1,575,000	447,450	28%
Debt Service	3,819,462	509,531	2,519,062	2,494,440	1,325,022	53%
Capital Assets	19,025	37,555	98,325	19,025	-	0%
Total	7,927,712	1,540,350	4,291,394	6,107,262	1,820,450	29.8%
Public Safety						
Personnel	19,820,375	12,225,951	16,990,515	17,448,697	2,371,678	14%
Purchased Services	2,099,150	894,054	1,958,469	2,211,190	(112,040)	-5%
Commodities	1,598,310	1,187,334	1,548,101	1,327,910	270,400	20%
Capital Assets	79,000	904,921	1,098,927	94,000	(15,000)	-16%
Total	23,596,835	15,212,260	21,596,012	21,081,797	2,515,038	11.9%
Municipal Court						
Personnel	1,099,101	587,820	806,915	1,110,389	(11,288)	-1%
Purchased Services	263,400	136,855	226,045	258,000	5,400	2%
Commodities	58,550	8,242	25,595	58,550	-	0%
Other	100	0	51	100	-	0%
Capital Assets	-	-	8,820	5,700	(5,700)	-100%
Total	1,421,151	732,918	1,067,426	1,432,739	(11,588)	-0.8%
Public Works						
Personnel	752,200	464,821	644,335	664,333	87,867	13%
Purchased Services	1,440,697	640,004	1,279,757	1,230,533	210,164	17%
Commodities	1,166,687	119,111	851,450	867,515	299,172	34%
Capital Assets	723,500	251,403	329,000	320,490	403,010	126%
Total	4,083,084	1,475,339	3,104,542	3,082,871	1,000,213	32.4%
Development Services						
Personnel	3,134,547	1,765,877	1,372,880	3,023,644	110,903	4%
Purchased Services	532,275	66,406	400,336	689,825	(157,550)	-23%
Commodities	364,247	121,015	247,797	268,797	95,450	36%
Capital Assets	10,000	431	4,432	10,000	-	0%
Total	4,041,069	1,953,730	2,025,445	3,992,266	48,803	1.2%
Library						
Personnel	2,286,834	1,351,478	262,070	2,167,796	119,038	5%
Purchased Services	109,646	62,697	90,311	104,099	5,547	5%
Commodities	220,954	157,654	210,768	231,393	(10,439)	-5%
Debt Service	-	-	282,456	284,911	(284,911)	-100%
Total	2,671,434	1,571,829	845,605	2,788,199	(116,765)	-4.2%

City of Apache Junction
Estimated Expenditures
FY26/27

	Proposed Expenditures FY26/27	Actual Expenditures FY25/26	Forecasted Expenditures FY25/26	Budgeted Expenditures FY25/26	Change from Prior Year Budget	% Change
Parks and Recreation						
Personnel	6,929,551	3,385,412	810,405	5,991,117	938,435	16%
Purchased Services	1,817,683	946,787	1,512,153	1,701,336	116,347	7%
Commodities	985,208	625,390	950,736	875,615	109,593	13%
Other	100,000	-	100,000	100,000	-	0%
Capital Assets	194,500	164,058	228,950	230,960	(36,460)	-16%
Total	10,026,942	5,121,647	3,602,244	8,899,028	1,127,915	12.7%
Transfers Out	27,732,142	-	13,018,545	25,260,168	2,471,974	10%
Total General Fund	94,446,268	34,833,193	60,827,242	84,761,448	9,684,820	11.4%
Capital Projects Fund						
Other	-	-	-	4,600,000	(4,600,000)	-100%
Commodities	-	-	-	-	-	0%
Capital Assets	27,612,010	7,678,859	12,880,026	20,599,075	7,012,935	34%
Total Capital Projects Fund	27,612,010	7,678,859	12,880,026	25,199,075	2,412,935	9.6%
Special Revenue Funds						
Highway User Revenue Fund						
Personnel	3,451,058	1,943,229	2,297,170	3,095,715	355,343	11%
Purchased Services	2,799,400	765,073	2,031,615	1,971,100	828,300	42%
Commodities	1,729,330	958,407	1,189,163	1,114,144	615,186	55%
Capital Assets	14,120,300	1,492,080	7,335,818	12,595,000	1,525,300	12%
Total	22,100,088	5,158,788	12,853,766	18,775,959	3,324,129	17.7%
Development Fees Fund						
Commodities	1,650	1,650	1,650	1,650	-	0%
Other	10,750,000	-	-	4,340,720	6,409,280	148%
Debt Service	740,240	742,691	1,025,155	1,022,690	-	0%
Capital Assets	750,000	1,251,601	2,150,000	1,010,000	(260,000)	-26%
Total	12,241,890	2,044,990	3,226,805	6,375,060	6,149,280	96.5%
Streets Projects Sales Tax Fund						
Purchased Services	1,880,000	74,278	1,630,000	1,665,000	215,000	13%
Capital Assets	1,700,000	2,831,621	2,000,000	2,000,000	(300,000)	-15%
Total	3,580,000	2,905,899	3,630,000	3,665,000	(85,000)	-2.3%
Street Lighting Districts Fund						
Purchased Services	51,000	30,252	51,000	51,000	-	0%
Other	8,000	-	-	8,000	-	0%
Total	59,000	30,252	51,000	59,000	-	0.0%

City of Apache Junction
Estimated Expenditures
FY26/27

	Proposed Expenditures FY26/27	Actual Expenditures FY25/26	Forecasted Expenditures FY25/26	Budgeted Expenditures FY25/26	Change from Prior Year Budget	% Change
Senior Services Fund						
Purchased Services	110,000	42,959	77,079	80,000	30,000	38%
Other	85,000	-	-	80,000	5,000	6%
Capital Assets	-	-	-	-	-	0%
Total	195,000	42,959	77,079	160,000	35,000	21.9%
Library Fund						
Purchased Services	6,900	12,595	15,720	15,820	(8,920)	-56%
Commodities	141,685	33,154	68,922	85,210	56,475	66%
Total	148,585	45,749	84,642	101,030	47,555	47.1%
Fiscal Recovery Fund						
Personnel	-	-	-	-	-	0%
Purchased Services	-	-	-	-	-	0%
Other	-	-	-	2,332,038	(2,332,038)	-100%
Capital Assets	-	922,880	1,488,844	-	-	0%
Total	-	922,880	1,488,844	2,332,038	(2,332,038)	0.0%
Superstition Vistas CFDs						
Purchased Services	2,590,000	1,726,121	1,322,055	2,270,000	320,000	14%
Commodities	33,276	1,950	-	29,160	4,116	14%
Other	7,600,766	-	-	4,010,000	3,590,766	90%
Debt Service	3,276,161	451,512	1,344,362	1,458,167	1,817,994	125%
Capital Assets	35,840,000	3,836,724	1,407,000	10,524,000	25,316,000	241%
Total	49,340,203	6,016,307	4,073,417	18,291,327	25,316,000	0.0%
Grants and Other Special Revenue Funds						
Personnel	-	592,579	-	-	-	0%
Purchased Services	565,050	154,401	242,234	346,850	218,200	63%
Commodities	332,051	89,675	54,299	371,471	(39,420)	-11%
Other	5,941,189	-	211,250	2,455,000	3,486,189	142%
Capital Assets	210,000	621,939	946,024	1,023,140	(813,140)	-79%
Total	7,048,290	1,458,593	1,453,807	4,196,461	2,851,829	68.0%
Total Special Revenue Funds						
	94,713,056	18,626,417	26,939,359	53,955,875	9,990,755	
Total All Funds						
	216,771,334	61,138,469	100,646,627	163,916,398	22,088,510	13.5%

City of Apache Junction
 Capital Improvement Projects
 FY 26/27

General Fund	Amount
<u>Information Technology</u>	
Data Utility Fiber Infrastructure-Phase Two	1,250,000
Public Safety SAN (Storage Area Network)	500,000
Signal Light Project to Add 18 Existing Signal Lights to Fiber Network	300,000
Citywide Asset Management Application	125,000
Internet Phone (not Analog) Session Initiation Protocol(SIP) Conversion	250,000
Total Information Technology	2,425,000
<u>Public Safety</u>	
Mobile Radios for Vehicles and Portable Police Radios for New Employees	50,000
Total Public Safety	50,000
<u>Library</u>	
Construction of Library Reading Garden	100,000
Total Library	100,000
<u>Parks & Recreation</u>	
Rodeo Grounds Construction Phase 1	300,000
Rodeo Grounds Construction Phase 2	4,000,000
Rodeo Grounds Improvement Design Phase 1 & Phase 2 Master Plan	625,000
CAP Trail/Design Services	10,000
Prospector Park Irrigation Renovation	635,000
Flatiron Phase 2 Central Plaza & Ramada	400,000
Prospector Park LED Lighting Conversions	300,000
Replace Superstition Shadows Park Baseball Field Dugouts	55,000
Aquatic Center - Repaint All Buildings	100,000
Aquatic Center Play Pool Water Features - Replacement	175,000
MGC Strength Equipment Replacement	138,000
Total Parks & Recreation	6,738,000

City of Apache Junction
Capital Improvement Projects
FY 26/27

Public Works

Police Department - Replace Service Entrance	300,000
Police Department - Additional Vehicles (4)	350,000
Library - Replace Carpet in Phases	150,000
Library - Repaint Front of House	200,000
City Hall - Silicone Coating on Roof	250,000
City Hall - Install Controls for HVAC Systems	125,000
MGC - Replace All Coping Parapet Wall Material	150,000
Parks & Recreation - Park Ranger Replacement Vehicle	83,000
City's Design Share for Weekes Wash Regional Detention Project	1,500,000
Palm Wash Central Arizona College Detention Improvement	2,000,000
Southern Ave/Meridian Palm Wash Channel	3,000,000
Total Public Works	8,108,000

General Government

City Services Expansion - Design of Police Substation, Library, Park and Shared Maintenance Facility	4,117,760
City Services Expansion & Public Works - Program and Construction Management Services	1,570,000
City Services Expansion - Preconstruction Services For Police Substation, Library, Park, and Shared Maintenance Facility	603,250
City Services Expansion - Construction of Police Substation, Library, Park, and Shared Maintenance Facility	3,600,000
City Services Expansion - Soft Costs for Utility Design, Permits, and Related Cost	300,000
Total General Government	10,191,010

Total General Fund	\$ 27,612,010
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Highway Users Revenue Fund (HURF)

Streets Projects	14,720,300
Total HURF Funds	\$ 14,720,300

Street Sales Tax

Streets Projects	1,700,000
Total Street Sales Tax	\$ 1,700,000

Development Fees

Superstition Basin Park-Full Design	750,000
Total Development Fees	\$ 750,000

Total All Capital Improvement Projects	\$ 44,782,310
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