

**Official Budget Forms**  
**City of Apache Junction**  
**Fiscal year 2024**

# **City of Apache Junction**

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**Fiscal year 2024**

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**City of Apache Junction**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2024**

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2023	E	1	39,146,785	42,851,246	0	5,002,900	0	0	0	87,000,931
2023	E	2	39,146,785	42,851,246	0	5,002,900	0	0	0	87,000,931
2024		3	21,174,112	12,564,924	0	0	0	0	0	33,739,036
2024	B	4	0							0
2024	B	5								0
2024	C	6	45,260,214	24,348,468	0	0	0	0	0	69,608,682
2024	D	7	0	10,000,000	0	0	0	0	0	10,000,000
2024	D	8	0	10,000,000	0	0	0	0	0	10,000,000
2024	D	9	0	38,000	0	8,860,984	0	0	0	8,898,984
2024	D	10	8,898,984	0	0	0	0	0	0	8,898,984
2024			Line 11: Reduction for fund balance reserved for future budget year expenditures							
										0
										0
										0
			2,600,000							2,600,000
										0
2024		12	54,935,342	36,951,392	0	8,860,984	0	0	0	100,747,718
2024	E	13	46,543,839	44,996,335	0	8,860,984	0	0	0	100,401,158

**Expenditure limitation comparison**

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

	2023	2024
1	\$ 87,000,931	\$ 110,401,158
2		
3	87,000,931	110,401,158
4		18,898,984
5	\$ 87,000,931	\$ 91,502,174
6	\$ 99,547,450	\$ 104,050,511

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

\* Includes expenditure/expense adjustments approved in the current year from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 \*\*\* Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City of Apache Junction**  
**Tax levy and tax rate information**  
**Fiscal year 2024**

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
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 levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ 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 Apache Junction**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 19,060,000	\$ 19,060,000	\$ 22,060,000
Use Tax	485,087	485,087	485,087
Exclusive License Fee	50,000	50,000	50,000
<b>Licenses and permits</b>			
Business Licenses	120,000	120,000	120,000
Building Permits	550,000	550,000	550,060
Animal Control	87,000	87,000	87,000
Other			
<b>Intergovernmental</b>			
State Sales Tax	5,510,553	5,510,553	6,018,702
State Revenue Sharing	7,430,641	7,430,641	10,721,549
County Vehicle License Tax	3,557,341	3,557,341	3,257,741
<b>Charges for services</b>			
Planning & Zoning	32,020	32,020	40,000
Recreation Fees	340,000	340,000	300,500
Library Fees	21,000	21,000	21,000
Landfill	400,000	400,000	400,000
<b>Fines and forfeits</b>			
Court Fines	420,000	420,000	420,000
<b>Interest on investments</b>			
Interest	189,075	189,075	189,075
<b>Miscellaneous</b>			
Miscellaneous	500,060	500,060	539,500
<b>Total General Fund</b>	<b>\$ 38,752,777</b>	<b>\$ 38,752,777</b>	<b>\$ 45,260,214</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.

**Special revenue funds**

**Highway User Revenue Fund**

State Highway Users Revenue	\$ 3,818,345	\$ 3,818,345	\$ 3,242,711
County Sales Tax (1/2 Cent)	1,505,000	1,505,000	1,505,000
Miscellaneous	124,000	124,000	125,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 5,447,345</b>	<b>\$ 5,447,345</b>	<b>\$ 4,872,711</b>

**Library Fund**

Miscellaneous	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Library Fund</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

**Street Lighting Districts Fund**

Miscellaneous	\$ 59,000	\$ 59,000	\$ 59,000
<b>Total Street Lighting Districts Fund</b>	<b>\$ 59,000</b>	<b>\$ 59,000</b>	<b>\$ 59,000</b>

**Street Projects Sales Tax Fund**

0.2% Roads TPT	\$ 1,460,480	\$ 1,460,480	\$ 1,460,480
<b>Total Streets Project Fund</b>	<b>\$ 1,460,480</b>	<b>\$ 1,460,480</b>	<b>\$ 1,460,480</b>

**Senior Services Fund**

Miscellaneous	\$ 120,000	\$ 120,000	53,843
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**City of Apache Junction**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Total Senior Services</b>	\$ <u>120,000</u>	\$ <u>120,000</u>	\$ <u>53,843</u>
<b>Grants &amp; Gifts Fund</b>			
Contingency	<u>1,365,000</u>	<u>1,365,000</u>	<u>445,000</u>
<b>Total Grants &amp; Gifts Fund</b>	\$ <u>1,365,000</u>	\$ <u>1,365,000</u>	\$ <u>445,000</u>
<b>Public Safety Fund</b>			
Public Safety Revenue	\$ <u>5,500</u>	\$ <u>5,500</u>	\$ <u>5,500</u>
<b>Total Public Safety Fund</b>	\$ <u>5,500</u>	\$ <u>5,500</u>	\$ <u>5,500</u>
<b>Property Seizure Fund</b>			
Public Safety Revenue	\$ _____	\$ _____	\$ _____
<b>Total Property Seizure Fund</b>	\$ _____	\$ _____	\$ _____
<b>Municipal Court Fund</b>			
Court Fees	\$ <u>40,000</u>	\$ <u>40,000</u>	\$ <u>35,000</u>
<b>Total Court Fund</b>	\$ <u>40,000</u>	\$ <u>40,000</u>	\$ <u>35,000</u>
<b>Development Fees Fund</b>			
Library Development Fees	\$ <u>1,285,850</u>	\$ <u>1,285,850</u>	\$ <u>1,238,862</u>
Parks and Recreation Development Fees	<u>1,432,779</u>	<u>1,432,779</u>	<u>1,663,135</u>
Police Development Fees	<u>847,877</u>	<u>847,877</u>	<u>1,715,561</u>
Streets Development Fees	<u>3,763,430</u>	<u>3,763,430</u>	<u>3,184,376</u>
Miscellaneous	_____	_____	_____
<b>Total Development Fee Fund</b>	\$ <u>7,329,936</u>	\$ <u>7,329,936</u>	\$ <u>7,801,934</u>
<b>Art in Public Places Fund</b>			
Miscellaneous	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>
<b>Total Art in Public Places Fund</b>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>
<b>Public Education Govt Fund</b>			
Contingency	_____	_____	_____
<b>Total Grants &amp; Gifts Fund</b>	\$ _____	\$ _____	\$ _____
<b>Fiscal Recovery Fund</b>			
Contingency	\$ <u>14,217,868</u>	\$ <u>14,217,868</u>	\$ <u>9,100,000</u>
<b>Total Federal Stimulus Fund</b>	\$ <u>14,217,868</u>	\$ <u>14,217,868</u>	\$ <u>9,100,000</u>
<b>Total Grants &amp; Gifts Fund</b>	\$ _____	\$ _____	\$ _____
<b>Superstition Vistas CFD's</b>			
Contingency	\$ _____	\$ _____	\$ <u>400,000</u>
<b>Total Superstions CFD's</b>	\$ _____	\$ _____	\$ <u>400,000</u>
<b>Total Special Revenue Funds</b>	\$ <u>30,160,129</u>	\$ <u>30,160,129</u>	\$ <u>24,348,468</u> <u>10,000,000</u>
<b>Total all funds</b>	\$ <u>68,912,906</u>	\$ <u>68,912,906</u>	\$ <u>69,608,682</u>

\* 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 Apache Junction**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Transfer to Capital Projects Fund	\$ _____	\$ _____	\$ _____	\$ 8,860,984
Transfer to Senior Services Fund	_____	_____	_____	38,000
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ 8,898,984
<b>Special revenue funds</b>				
Senior Services Fund	\$ _____	\$ _____	\$ 38,000	\$ _____
Superstition CFD's bonds	10,000,000	10,000,000	_____	_____
<b>Total special revenue funds</b>	\$ 10,000,000	\$ 10,000,000	\$ 38,000	\$ _____
<b>Capital projects funds</b>				
Transfer from General Fund	\$ _____	\$ _____	\$ 8,860,984	\$ _____
<b>Total capital projects funds</b>	\$ _____	\$ _____	\$ 8,860,984	\$ _____
<b>Total all funds</b>	\$ 10,000,000	\$ 10,000,000	\$ 8,898,984	\$ 8,898,984

**City of Apache Junction  
Expenditures/expenses by fund  
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>General Fund</b>				
Mayor & City Council	\$ 242,197	\$	\$ 242,197	\$ 237,311
City Manager	977,573		977,573	970,423
Management Services	3,780,226		3,780,226	4,521,551
City Clerk	839,365		839,365	699,477
Finance	1,061,559		1,061,559	1,451,614
City Attorney	752,951		752,951	719,824
General Govt Operations	2,677,005		2,677,005	5,283,240
Development Services	3,062,076		3,062,076	3,162,314
Parks & Recreation	4,833,273		4,833,273	6,319,939
Library	1,874,605		1,874,605	2,178,219
Municipal Court	1,601,994		1,601,994	2,174,417
Public Safety	14,947,435		14,947,435	15,882,416
Public Works	2,496,527		2,496,527	2,943,094
Contingency				
<b>Total General Fund</b>	<b>\$ 39,146,785</b>	<b>\$</b>	<b>\$ 39,146,785</b>	<b>\$ 46,543,839</b>
<b>Special revenue funds</b>				
Highway Users Revenue Fund	\$ 11,873,316		\$ 11,873,316	\$ 14,967,953
Streets Projects Fund	1,600,000		1,600,000	2,045,000
Lighting Districts Fund	67,000		67,000	59,000
Property Forfeiture Fund	500,000		500,000	500,000
Municipal Court Fund	362,000		362,000	291,000
Development Fees Fund	10,188,235		10,188,235	13,390,935
Art in Public Places Fund	100,000		100,000	320,000
Senior Services Fund	130,000		130,000	91,843
Library Fund	88,555		88,555	90,536
Public Safety Fund	201,000		201,000	201,000
Grants Fund	3,365,530		3,365,530	3,397,326
Federal Recovery Fund	14,217,868		14,217,868	9,100,000
Superstion Vista CFD's				400,000
Public Education Govt Fund	157,742		157,742	141,742
<b>Total special revenue funds</b>	<b>\$ 42,851,246</b>	<b>\$</b>	<b>\$ 42,851,246</b>	<b>\$ 44,996,335</b>
<b>Capital projects funds</b>				
Capital Projects - General	\$ 5,002,900	\$	\$ 5,002,900	\$ 8,860,984
<b>Total capital projects funds</b>	<b>\$ 5,002,900</b>	<b>\$</b>	<b>\$ 5,002,900</b>	<b>\$ 8,860,984</b>
<b>Total all funds</b>	<b>\$ 87,000,931</b>	<b>\$</b>	<b>\$ 87,000,931</b>	<b>\$ 100,401,158</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 Apache Junction  
Expenditures/expenses by department  
Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
Mayor & City Council				
General Fund	\$ 242,197	\$	\$ 242,197	\$ 237,311
<b>Department total</b>	<b>\$ 242,197</b>	<b>\$</b>	<b>\$ 242,197</b>	<b>\$ 237,311</b>
City Manager				
General Fund	\$ 977,573	\$	\$ 977,573	\$ 970,423
<b>Department total</b>	<b>\$ 977,573</b>	<b>\$</b>	<b>\$ 977,573</b>	<b>\$ 970,423</b>
Finance				
General Fund	\$ 1,061,559	\$	\$ 1,061,559	\$ 1,451,614
<b>Department total</b>	<b>\$ 1,061,559</b>	<b>\$</b>	<b>\$ 1,061,559</b>	<b>\$ 1,451,614</b>
City Clerk				
General Fund	\$ 839,365	\$	\$ 839,365	\$ 699,477
<b>Department total</b>	<b>\$ 839,365</b>	<b>\$</b>	<b>\$ 839,365</b>	<b>\$ 699,477</b>
Management Services				
General Fund	\$ 3,780,226	\$	\$ 3,780,226	\$ 4,521,551
Capital Fund	100,000		100,000	1,305,000
Public Education Fund	157,742		157,742	141,742
<b>Department total</b>	<b>\$ 4,037,968</b>	<b>\$</b>	<b>\$ 4,037,968</b>	<b>\$ 5,968,293</b>
City Attorney				
General Fund	\$ 752,951	\$	\$ 752,951	\$ 719,824
<b>Department total</b>	<b>\$ 752,951</b>	<b>\$</b>	<b>\$ 752,951</b>	<b>\$ 719,824</b>
General Government				
General Fund	\$ 32,677,005	\$	\$ 32,677,005	\$ 5,283,240
Capital Fund	1,000,000		1,000,000	1,000,000
Fiscal Recovery Fund	7,786,868		7,786,868	5,000,000
Grants & Gifts Fund	900,000		900,000	900,000
<b>Department total</b>	<b>\$ 42,363,873</b>	<b>\$</b>	<b>\$ 42,363,873</b>	<b>\$ 12,183,240</b>
Public Safety				
General Fund	\$ 14,947,435	\$	\$ 14,947,435	\$ 15,882,416
Capital Fund				2,125,000
Development Fees Fund	1,000,000		1,000,000	1,715,561
Fiscal Recovery Fund	2,131,000		2,131,000	
Grants & Gifts Fund	817,833		817,833	852,102
Property Seizure Fund	500,000		500,000	500,000
Public Safety Fund	201,000		201,000	201,000
<b>Department total</b>	<b>\$ 19,597,268</b>	<b>\$</b>	<b>\$ 19,597,268</b>	<b>\$ 21,276,079</b>
Municipal Court				
General Fund	\$ 1,601,994	\$	\$ 1,601,994	\$ 2,174,417
Municipal Court Fund	362,000		362,000	291,000
<b>Department total</b>	<b>\$ 1,963,994</b>	<b>\$</b>	<b>\$ 1,963,994</b>	<b>\$ 2,465,417</b>
Public Works				
General Fund	\$ 2,496,527	\$	\$ 2,496,527	\$ 2,943,094
Capital Fund	1,507,500		1,507,500	2,388,484
Development Fees Fund	2,590,235		2,590,235	3,184,376
Fiscal Recovery Fund	2,300,000		2,300,000	2,300,000
Highway User Revenue Fund	11,873,316		11,873,316	14,965,953
Street Lighting Districts Fund	67,000		67,000	59,000
Street Projects Sales Tax Fund	1,600,000		1,600,000	2,045,000
<b>Department total</b>	<b>\$ 22,434,578</b>	<b>\$</b>	<b>\$ 22,434,578</b>	<b>\$ 27,885,907</b>
Development Services				
General Fund	\$ 3,062,076	\$	\$ 3,062,076	\$ 3,162,314
Grants & Gifts Fund	483,990		483,990	483,990
Superstion Vista CFD's				400,000
Development Fees Fund	5,589,000		5,589,000	5,589,000
<b>Department total</b>	<b>\$ 9,135,066</b>	<b>\$</b>	<b>\$ 9,135,066</b>	<b>\$ 9,635,304</b>
Library				
General Fund	\$ 1,874,605	\$	\$ 1,874,605	\$ 2,178,219

Art in Public Places Fund	<u>100,000</u>		<u>100,000</u>	<u>320,000</u>
Development Fees Fund				<u>1,238,862</u>
Fiscal Recovery Fund	<u>150,000</u>		<u>150,000</u>	
Grants & Gifts Fund	<u>523,707</u>		<u>523,707</u>	<u>531,234</u>
Library Fund	<u>88,555</u>		<u>88,555</u>	<u>90,536</u>
<b>Department total</b>	<b>\$ <u>2,736,867</u></b>	<b>\$</b>	<b>\$ <u>2,736,867</u></b>	<b>\$ <u>4,358,851</u></b>
Parks & Recreation				
General Fund	<u>\$ 4,833,273</u>	<u>\$</u>	<u>\$ 4,833,273</u>	<u>\$ 6,319,939</u>
Development Fees Fund	<u>1,009,000</u>		<u>1,009,000</u>	<u>1,663,135</u>
Fiscal Recovery Fund	<u>1,750,000</u>		<u>1,750,000</u>	<u>1,800,000</u>
Grants & Gifts Fund	<u>640,000</u>		<u>640,000</u>	<u>630,000</u>
Senior Services Fund	<u>120,000</u>		<u>120,000</u>	<u>91,843</u>
Capital Fund	<u>2,495,400</u>		<u>2,495,400</u>	<u>2,042,500</u>
<b>Department total</b>	<b>\$ <u>10,847,673</u></b>	<b>\$</b>	<b>\$ <u>10,847,673</u></b>	<b>\$ <u>12,547,417</u></b>
<b>Total</b>	<b>\$ <u>116,990,932</u></b>	<b>\$</b>	<b>\$ <u>116,990,932</u></b>	<b>\$ <u>100,399,157</u></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 Apache Junction**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
<b>General Fund</b>	378	\$ 23,535,261	\$ 2,051,418	\$ 2,029,488	\$ 1,663,875	\$ 29,280,042
<b>Special revenue funds</b>						
HURF Fund	39	\$ 2,177,277	\$ 179,139	\$ 186,580	\$ 158,968	\$ 2,701,964
Grants & Gifts Fund	8	522,860	50,534	61,721	36,236	671,351
<b>Total special revenue funds</b>	<b>47</b>	<b>\$ 2,700,137</b>	<b>\$ 229,673</b>	<b>\$ 248,301</b>	<b>\$ 195,204</b>	<b>\$ 3,373,315</b>
<b>Total all funds</b>	<b>424</b>	<b>\$ 26,235,398</b>	<b>\$ 2,281,091</b>	<b>\$ 2,277,789</b>	<b>\$ 1,859,079</b>	<b>\$ 32,653,357</b>