

RESOLUTION NO. 26-26

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF APACHE JUNCTION, ARIZONA, FOR THE ADOPTION OF THE FISCAL YEAR 2026-2027 TENTATIVE BUDGET FOR THE CITY OF APACHE JUNCTION, ARIZONA, SETTING FORTH THE TENTATIVE ESTIMATES FOR THE MONIES NECESSARY FOR THE FISCAL YEAR 2026-2027 PUBLIC EXPENSES OF THE CITY OF APACHE JUNCTION, ARIZONA; GIVING NOTICE OF THE TIME AND PLACE OF A PUBLIC HEARING FOR THE ADOPTION OF THE FINAL BUDGET; AND DECLARING AN EMERGENCY.

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF APACHE JUNCTION, ARIZONA, AS FOLLOWS:

SECTION I

In accordance with A.R.S. § 42-1701, *et seq.*, the statements and schedules contained herein are hereby adopted for the purposes set forth as the Fiscal Year 2026-2027 Tentative Budget for the City of Apache Junction, Arizona.

SECTION II

That the city clerk be and hereby is authorized and directed to publish, in the manner prescribed by law, the estimates of expenditures as hereinafter set forth together with a notice that the city council will meet, at a special meeting, for the final public hearing and for the final adoption of the Fiscal Year 2026-2027 Annual Budget for the City of Apache Junction, Arizona, on the 15th day of June 2026, at 7:00 p.m., in the City Council Chambers at 300 E. Superstition Blvd., Apache Junction, Arizona.

SECTION III

Money from any fund may be used for any of the appropriations, except money specifically restricted by state law, city ordinance or resolution. The transfer of any sum within any specific appropriation may be made upon the approval of the city manager.

SECTION IV

The statements and schedules of the tentative budget are hereinafter attached to include Schedules A, B, C, D, E, F and G.

SECTION V

The immediate operation of the provision of this resolution is necessary for the immediate preservation of the public peace, health, or safety, and that an emergency is hereby declared to exist, and this resolution shall be in full force and effect from and after its passage, adoption and approval by the mayor and city council of the City of Apache Junction.

APPROVED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF APACHE JUNCTION, ARIZONA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2016.

SIGNED AND ATTESTED TO THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.

\_\_\_\_\_  
WALTER "CHIP" WILSON  
Mayor

ATTEST:

\_\_\_\_\_  
YVETTE "EVIE" MCKINNEY  
City Clerk

APPROVED AS TO FORM:

 5.13.26  
\_\_\_\_\_  
RICHARD J. STERN  
City Attorney

**Official Budget Forms**  
**City of Apache Junction**  
**Fiscal year 2027**

# **City of Apache Junction**

## **Table of Contents**

**Fiscal year 2027**

Resolution for the adoption of the budget

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule B—Tax levy and tax rate information

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

Schedule E—Expenditures/expenses by fund

Schedule F—Expenditures/expenses by department (as applicable)

Schedule G—Full-time employees and personnel compensation

**City of Apache Junction**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2027**

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				
2026	E 1	84,761,448	53,955,875	0	25,199,075	0	0	0	0	0	0	168,916,398
2026	E 2	34,833,193	18,626,417	0	7,678,859	0	0	0	0	0	0	61,138,469
2027	3	48,533,642	33,543,405	0	0	0	0	0	0	0	0	82,077,047
2027	B 4	0	0									0
2027	B 5											0
2027	C 6	60,038,685	72,030,975	0	27,612,010	0	0	0	0	0	0	159,681,670
2027	D 7	10,191,010	0	0	0	0	0	0	0	0	0	10,191,010
2027	D 8	0	0	0	10,191,010	0	0	0	0	0	0	10,191,010
2027	D 9	0	120,132	0	27,612,010	0	0	0	0	0	0	27,732,142
2027	D 10	27,732,142	0	0	0	0	0	0	0	0	0	27,732,142
2027												
2027	E 12	91,031,195	105,694,512	0	45,033,010	0	0	0	0	0	0	241,758,717
2027	E 13	94,446,268	94,713,056	0	27,612,010	0	0	0	0	0	0	216,771,334

	2026	2027
Expenditure limitation comparison		
1 Budgeted expenditures/expenses	\$ 168,916,398	\$ 189,039,192
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	168,916,398	189,039,192
4 Less: estimated exclusions	22,053,369	59,500,405
5 Amount subject to the expenditure limitation	\$ 146,823,029	\$ 129,538,787
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 116,585,997	\$ 129,572,744

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 expenditures/expenditure 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). See the Instructions tab, cell C:17 for more information about the amounts that should and should not be included on this line.

**City of Apache Junction**  
**Tax levy and tax rate information**  
**Fiscal year 2027**

	2026	2027
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	\$ _____ 0	\$ _____ 0
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____ 0	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____ 0	
C. Total property taxes collected	\$ _____ 0	
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	_____ 0.0000	_____ 0.0000
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 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 29,250,000	\$ 29,400,000	\$ 30,450,000
Use Tax	600,000	600,000	700,000
Exclusive License Fee	50,000	55,000	60,000
<b>Licenses and permits</b>			
Business Licenses	250,000	260,000	275,000
Building Permits	4,003,000	3,603,200	4,243,000
Animal Control	92,000	74,815	92,000
<b>Intergovernmental</b>			
State Sales Tax	6,369,524	6,525,000	6,685,639
State Revenue Sharing	8,188,663	9,000,000	9,325,975
County Vehicle License Tax	3,260,769	3,523,000	2,605,971
<b>Charges for services</b>			
Planning & Zoning	310,000	326,000	345,000
Recreation Fees	593,000	571,000	600,000
Library Fees	21,800	18,800	21,800
Landfill	400,000	350,000	400,000
<b>Fines and forfeits</b>			
Court Fines	565,000	661,135	565,000
<b>Interest on investments</b>			
Interest	2,100,000	2,300,000	2,500,000
<b>Miscellaneous</b>			
Miscellaneous	1,014,300	1,174,314	1,169,300
<b>Total General Fund</b>	<b>\$ 57,068,056</b>	<b>\$ 58,442,264</b>	<b>\$ 60,038,685</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 Apache Junction**  
**Revenues other than property taxes**  
**Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund</b>			
State Highway Users Revenue	\$ 4,078,627	\$ 4,100,000	\$ 3,529,385
County Sales Tax (1/2 Cent)	3,800,000	4,600,000	4,600,000
Engineering Fees	50,000	48,000	50,000
Miscellaneous	545,250	1,236,800	1,768,250
<b>Ttoal Highway User Revenue Fund</b>	<b>\$ 8,473,877</b>	<b>\$ 9,984,800</b>	<b>\$ 9,947,635</b>
<b>Street Projects Sales Tax Fund</b>			
0.2% Roads TPT	\$ 2,606,080	\$ 2,700,000	\$ 2,700,000
Miscellaneous	95,000	150,000	150,000
<b>Total Street Projects Sales Tax Fund</b>	<b>\$ 2,701,080</b>	<b>\$ 2,850,000</b>	<b>\$ 2,850,000</b>
<b>Street Lighting Districts Fund</b>			
Miscellaneous	\$ 40,000	\$ 50,000	\$ 50,000
<b>Total Street Lighting Districts Fund</b>	<b>\$ 40,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Public Safety Fund</b>			
Fines & Forfeitures	\$ 172,000	\$ 39,790	\$ 412,000
<b>Total Public Safety Fund</b>	<b>\$ 172,000</b>	<b>\$ 39,790</b>	<b>\$ 412,000</b>
<b>Property Seizure Fund</b>			
Property Seizure	\$ 300,000	\$ 461,000	\$ 300,000
Miscellaneous	12,000	23,000	12,000
<b>Total Property Seizure Fund</b>	<b>\$ 312,000</b>	<b>\$ 484,000</b>	<b>\$ 312,000</b>
<b>Municipal Court Fund</b>			
Fines & Forfeitures	\$ 87,400	\$ 92,105	\$ 87,400
Miscellaneous	5,000	7,500	5,000
<b>Total Municipal Court Fund</b>	<b>\$ 92,400</b>	<b>\$ 99,605</b>	<b>\$ 92,400</b>
<b>Development Fee Fund</b>			
Parks and Recreation Development Fees	\$ 822,500	\$ 822,500	\$ 847,175
Library Development Fees	1,134,700	1,127,554	1,168,741
Public Safety Development Fees	1,630,000	1,099,538	1,678,900
Public Works Development Fees	2,820,000	2,268,332	2,904,600
Miscellaneous	85,000	40,000	85,850
<b>Total Development Fee Fund</b>	<b>\$ 6,492,200</b>	<b>\$ 5,357,924</b>	<b>\$ 6,685,266</b>
<b>Art in Public Places Fund</b>			
Miscellaneous	\$ 100,000	\$ 54,032	\$ 100,000
<b>Total Art in Public Places Fund</b>	<b>\$ 100,000</b>	<b>\$ 54,032</b>	<b>\$ 100,000</b>
<b>Senior Services Fund</b>			
Transfers In	\$ 61,093	\$ 38,000	\$ 120,132
Miscellaneous	21,000	21,000	21,000
<b>Total Senior Services Fund</b>	<b>\$ 82,093</b>	<b>\$ 59,000</b>	<b>\$ 141,132</b>
<b>Library Fund</b>			
Miscellaneous	\$ 120,000	\$ 107,165	\$ 120,000
<b>Total Library Fund</b>	<b>\$ 120,000</b>	<b>\$ 107,165</b>	<b>\$ 120,000</b>
<b>Grants &amp; Gifts Fund</b>			
Miscellaneous	\$ 3,439,215	\$ 1,111,220	\$ 5,250,500
<b>Total Grants &amp; Gifts Fund</b>	<b>\$ 3,439,215</b>	<b>\$ 1,111,220</b>	<b>\$ 5,250,500</b>
<b>Public Education Gov't Fund</b>			

**City of Apache Junction**  
**Revenues other than property taxes**  
**Fiscal Year 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000
<b>Total Public Education Gov't Fund</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>Superstition Vistas CFDs Fund</b>			
Miscellaneous	\$ 18,291,327	\$ 4,068,000	\$ 46,064,042
Contingency			
<b>Total Superstition Vistas CFDs Fund</b>	<b>\$ 18,291,327</b>	<b>\$ 4,068,000</b>	<b>\$ 46,064,042</b>
<b>Total Special Revenue Funds</b>	<b>\$ 40,322,192</b>	<b>\$ 24,271,536</b>	<b>\$ 72,030,975</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.

**Capital projects funds**

<u>Transfers In</u>	<u>\$ 25,199,075</u>	<u>\$ 13,018,545</u>	<u>\$ 27,612,010</u>
<b>Total capital projects funds</b>	<b>\$ 25,199,075</b>	<b>\$ 13,018,545</b>	<b>\$ 27,612,010</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 Apache Junction**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2027**

<u>Fund</u>	<u>Other financing 2027</u>		<u>Interfund transfers 2027</u>	
	<u>Sources</u>	<u>(Uses)</u>	<u>In</u>	<u>(Out)</u>
<b>General Fund</b>				
Transfer to Capital Projects Fund	\$ _____	\$ _____	\$ _____	\$ 27,612,010
Transfer to Senior Services Fund	_____	_____	_____	120,132
Loan Proceeds	10,191,010	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total General Fund</b>	<b>\$ 10,191,010</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,732,142</b>
<b>Special revenue funds</b>				
Senior Services Fund	\$ _____	\$ _____	\$ 120,132	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total special revenue funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 120,132</b>	<b>\$ 0</b>
<b>Debt service funds</b>				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total debt service funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Capital projects funds</b>				
Transfer from General Fund	\$ _____	\$ _____	\$ 27,612,010	\$ _____
Loan from General Fund	_____	10,191,010	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total capital projects funds</b>	<b>\$ 0</b>	<b>\$ 10,191,010</b>	<b>\$ 27,612,010</b>	<b>\$ 0</b>
<b>Total all funds</b>	<b>\$ 10,191,010</b>	<b>\$ 10,191,010</b>	<b>\$ 27,732,142</b>	<b>\$ 27,732,142</b>

**City of Apache Junction  
Expenditures/expenses by fund  
Fiscal year 2027**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2026</b>	<b>Expenditure/ expense adjustments approved 2026</b>	<b>Actual expenditures/ expenses* 2026</b>	<b>Budgeted expenditures/ expenses 2027</b>
<b>General Fund</b>				
Mayor & City Council	\$ 245,492	\$	\$ 151,528	\$ 252,272
City Manager	1,163,430		967,548	1,596,917
Management Services	6,327,043		3,848,078	6,892,872
City Attorney	1,075,957		800,145	1,269,943
Finance	2,478,121		959,793	2,049,922
City Clerk	827,075		498,029	883,973
General Government Operations	31,306,337		1,540,350	35,539,722
Public Safety	21,081,797		15,212,260	23,596,835
Municipal Court	1,432,739		732,918	1,421,151
Public Works	3,082,871		1,475,339	4,083,084
Development Services	3,992,266		1,953,730	4,041,069
Library	2,788,199		1,571,829	2,671,434
Parks & Recreation	8,960,121		5,121,647	10,147,074
<b>Total General Fund</b>	<b>\$ 84,761,448</b>	<b>\$ 0</b>	<b>\$ 34,833,193</b>	<b>\$ 94,446,268</b>
<b>Special revenue funds</b>				
Fiscal Recovery Fund	2,332,038		922,880	0
Highway User Revenue Fund	\$ 18,775,959	\$	\$ 5,158,788	\$ 22,100,088
Streets Projects Sales Tax Fund	3,665,000		2,905,899	3,580,000
Street Lighting Districts Fund	59,000		30,252	59,000
Public Safety Fund	375,000		8,995	375,000
Narcotics Seizure Fund	260,000		7,000	260,000
Municipal Court Fund	291,000		0	291,000
Development Fees Fund	6,375,060		2,044,990	12,241,890
Arts in Public Places Fund	533,500		10,061	475,700
Senior Services Fund	160,000		42,959	195,000
Library Fund	101,030		45,749	148,585
Grants Fund	2,621,946		1,413,062	5,600,500
Public Education Govt Fund	115,015		19,475	46,090
Superstition Vistas CFDs	18,291,327		6,016,307	49,340,203
<b>Total special revenue funds</b>	<b>\$ 53,955,875</b>	<b>\$ 0</b>	<b>\$ 18,626,417</b>	<b>\$ 94,713,056</b>
<b>Capital Projects Fund</b>				
Other	\$ 4,600,000	\$	\$ 0	\$ 0
Commodities	0		0	0
Capital Assets	20,599,075		7,678,859	27,612,010
<b>Total Capital Projects Fund</b>	<b>\$ 25,199,075</b>	<b>\$ 0</b>	<b>\$ 7,678,859</b>	<b>\$ 27,612,010</b>
<b>Total all funds</b>	<b>\$ 163,916,398</b>	<b>\$ 0</b>	<b>\$ 61,138,469</b>	<b>\$ 216,771,334</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 2027**

<u>Department/Fund</u>	<u>Adopted budgeted expenditures/ expenses</u> 2026	<u>Expenditure/ expense adjustments approved</u> 2026	<u>Actual expenditures/ expenses*</u> 2026	<u>Budgeted expenditures/ expenses</u> 2027
Mayor & City Council				
General Fund	\$ 245,492	\$	\$ 151,528	\$ 252,272
<b>Department total</b>	<b>\$ 245,492</b>	<b>\$ 0</b>	<b>\$ 151,528</b>	<b>\$ 252,272</b>
City Manager				
General Fund	\$ 1,163,430	\$	\$ 967,548	\$ 1,596,917
<b>Department total</b>	<b>\$ 1,163,430</b>	<b>\$ 0</b>	<b>\$ 967,548</b>	<b>\$ 1,596,917</b>
Management Services				
General Fund	\$ 6,327,043	\$	\$ 3,848,078	\$ 6,892,872
Capital Fund	2,612,000		402,103	2,425,000
Public Education Govt Fund	115,015		19,475	46,090
<b>Department total</b>	<b>\$ 9,054,058</b>	<b>\$ 0</b>	<b>\$ 4,269,656</b>	<b>\$ 9,363,962</b>
City Clerk				
General Fund	\$ 827,075	\$	\$ 498,029	\$ 883,973
<b>Department total</b>	<b>\$ 827,075</b>	<b>\$ 0</b>	<b>\$ 498,029</b>	<b>\$ 883,973</b>
Finance				
General Fund	\$ 2,478,121	\$	\$ 959,793	\$ 2,049,922
<b>Department total</b>	<b>\$ 2,478,121</b>	<b>\$ 0</b>	<b>\$ 959,793</b>	<b>\$ 2,049,922</b>
City Attorney				
General Fund	\$ 1,075,957	\$	\$ 800,145	\$ 1,269,943
<b>Department total</b>	<b>\$ 1,075,957</b>	<b>\$ 0</b>	<b>\$ 800,145</b>	<b>\$ 1,269,943</b>
General Government				
General Fund	\$ 31,306,337	\$	\$ 1,540,350	\$ 35,539,722
Capital Fund	6,327,260		397,776	10,191,010
Grant Fund	1,500,000			4,841,189
<b>Department total</b>	<b>\$ 39,133,597</b>	<b>\$ 0</b>	<b>\$ 1,938,126</b>	<b>\$ 50,571,921</b>
Development Services				
General Fund	\$ 3,992,266	\$	\$ 1,953,730	\$ 4,041,069
Superstition Vista CFD's	18,276,327		5,885,734	49,325,203
Capital Fund	10,000		0	0
Art in Public Places Fund	533,500		10,061	475,700
<b>Department total</b>	<b>\$ 22,812,093</b>	<b>\$ 0</b>	<b>\$ 7,849,525</b>	<b>\$ 53,841,972</b>
Parks & Recreation				
General Fund	\$ 8,960,121	\$	\$ 5,121,647	\$ 10,147,074
Capital Fund	6,210,000		5,385,881	6,738,000
Development Fees Fund	1,010,000		1,264,025	3,537,510
Grants Fund	828,215		643,643	165,000
Senior Services Fund	160,000		42,959	195,000
Fiscal Recovery Fund	0		0	0
<b>Department total</b>	<b>\$ 17,168,336</b>	<b>\$ 0</b>	<b>\$ 12,458,155</b>	<b>\$ 20,782,584</b>

**City of Apache Junction  
Expenditures/expenses by department  
Fiscal year 2027**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
<b>Library</b>				
General Fund	\$ 2,788,199	\$	\$ 1,571,829	\$ 2,671,434
Capital Fund	1,108,815		45,016	100,000
Development Fees Fund	924,825		8,113	899,800
Grants Fund	128,731		87,149	117,311
Library Fund	101,030		45,749	148,585
<b>Department total</b>	<b>\$ 5,051,600</b>	<b>\$ 0</b>	<b>\$ 1,757,856</b>	<b>\$ 3,937,130</b>
<b>Municipal Court</b>				
General Fund	\$ 1,432,739	\$	\$ 732,918	\$ 1,421,151
Capital Fund	-		0	0
Municipal Court Fund	291,000		0	291,000
<b>Department total</b>	<b>\$ 1,723,739</b>	<b>\$ 0</b>	<b>\$ 732,918</b>	<b>\$ 1,712,151</b>
<b>Public Safety</b>				
General Fund	\$ 21,081,797	\$	\$ 15,212,260	\$ 23,596,835
Capital Fund	485,000		98,706	50,000
Development Fees Fund	1,400,000		8,951	2,006,950
Grants Fund	165,000		682,270	477,000
Narcotics Seizure Fund	260,000		7,000	260,000
Public Safety Fund	375,000		8,995	375,000
Fiscal Recovery Fund	-		922,880	0
<b>Department total</b>	<b>\$ 23,766,797</b>	<b>\$ 0</b>	<b>\$ 16,941,062</b>	<b>\$ 26,765,785</b>
<b>Public Works</b>				
General Fund	\$ 3,082,871	\$	\$ 1,475,339	\$ 4,083,084
Capital Fund	8,446,000		1,349,376	8,108,000
Development Fees Fund	3,040,235		763,901	5,797,630
Highway User Revenue Fund	18,775,959		5,158,788	22,100,088
Street Lighting Districts Fund	59,000		30,252	59,000
Street Projects Sales Tax Fund	3,665,000		2,905,899	3,580,000
Fiscal Recovery Fund	2,332,038		0	0
<b>Department total</b>	<b>\$ 39,401,104</b>	<b>\$ 0</b>	<b>\$ 11,683,555</b>	<b>\$ 43,727,802</b>
<b>Undefined</b>				
Superstition Vistas CFD	\$ 15,000	\$	\$ 130,573	\$ 15,000
<b>Department total</b>	<b>\$ 15,000</b>	<b>\$ 0</b>	<b>\$ 130,573</b>	<b>\$ 15,000</b>
<b>Total</b>	<b>\$ 163,916,398</b>	<b>\$ 0</b>	<b>\$ 61,138,469</b>	<b>\$ 216,771,334</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 2027**

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 2027
General Fund	389	\$ 32,320,226	\$ 3,675,953	\$ 3,397,768	\$ 2,411,781	\$ 41,805,728
Special revenue funds						
HURF Fund	36	\$ 2,615,462	\$ 266,369	\$ 374,904	\$ 194,323	\$ 3,451,058
		0	0			0
<b>Total special revenue funds</b>	<b>36</b>	<b>\$ 2,615,462</b>	<b>\$ 266,369</b>	<b>\$ 374,904</b>	<b>\$ 194,323</b>	<b>\$ 3,451,058</b>
<b>Total all funds</b>	<b>425</b>	<b>\$ 34,935,688</b>	<b>\$ 3,942,322</b>	<b>\$ 3,772,672</b>	<b>\$ 2,606,104</b>	<b>\$ 45,256,786</b>