

RESOLUTION NO. 25-12

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF APACHE JUNCTION, ARIZONA, FOR THE ADOPTION OF THE FISCAL YEAR 2025-2026 TENTATIVE BUDGET FOR THE CITY OF APACHE JUNCTION, ARIZONA, SETTING FORTH THE TENTATIVE ESTIMATES FOR THE MONIES NECESSARY FOR THE FISCAL YEAR 2025-2026 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 2025-2026 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 2025-2026 Annual Budget for the City of Apache Junction, Arizona, on the 16th day of June 2025, 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 _____, 2025.

SIGNED AND ATTESTED TO THIS ____ DAY OF _____, 20__.

WALTER "CHIP" WILSON
Mayor

ATTEST:

YVETTE "EVIE" MCKINNEY
City Clerk

APPROVED AS TO FORM:



RICHARD J. STERN
City Attorney

Official Budget Forms
City of Apache Junction
Fiscal year 2026

City of Apache Junction

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City of Apache Junction

Resolution for the adoption of the budget

Fiscal year 2026

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also 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/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

City of Apache Junction
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	55,474,336	57,061,321	0	8,451,685	0	0	0	120,987,342
2025	Actual expenditures/expenses**	E	2	45,260,411	26,904,705	0	6,466,782	0	0	0	78,631,898
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	41,848,549	25,592,153	0	0	0	0	0	67,440,702
2026	Primary property tax levy	B	4	0							0
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	57,068,056	40,322,192	0	25,199,075	0	0	0	122,589,323
2026	Other financing sources	D	7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	61,093	0	25,199,075	0	0	0	25,260,168
2026	Interfund Transfers (out)	D	10	25,260,168	0	0	0	0	0	0	25,260,168
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	73,656,437	65,975,438	0	50,398,150	0	0	0	190,030,025
2026	Budgeted expenditures/expenses	E	13	59,501,280	53,955,875	0	25,199,075	0	0	0	138,656,230

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 or voter-approved alternative expenditure limitation

	2025	2026
1	\$ 120,987,342	\$ 138,656,230
2		
3	120,987,342	138,656,230
4	19,989,685	22,093,369
5	\$ 100,997,657	\$ 116,562,861
6	\$ 107,846,635	\$ 116,585,997

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). See the instructions tab, cell C17 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 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year 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	\$ _____	\$ _____
<u>Property tax judgment</u>	_____	_____
B. Secondary property taxes	_____	_____
<u>Property tax judgment</u>	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current 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	_____	_____
<u>Property tax judgment</u>	_____	_____
(2) Secondary property tax rate	_____	_____
<u>Property tax judgment</u>	_____	_____
(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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 24,218,680	\$ 29,250,000	\$ 29,250,000
Use Tax	604,010	450,000	600,000
Exclusive License Fee	50,000	44,000	50,000
Licenses and permits			
Business Licenses	250,000	225,000	250,000
Building Permits	2,503,000	3,603,200	4,003,000
Animal Control	92,000	51,900	92,000
Intergovernmental			
State Sales Tax	6,129,399	6,100,000	6,343,524
State Revenue Sharing	10,374,560	10,000,000	8,188,663
County Vehicle License Tax	3,113,315	3,119,320	3,260,769
Charges for services			
Planning & Zoning	269,000	265,050	295,000
Recreation Fees	485,500	485,000	508,000
Library Fees	21,000	18,800	21,800
Landfill	400,000	314,540	400,000
Fines and forfeits			
Court Fines	610,000	704,020	610,000
Interest on investments			
Interest	2,100,000	1,900,000	2,100,000
Miscellaneous			
Miscellaneous	947,500	1,103,344	1,095,300
Total General Fund	\$ 52,167,964	\$ 57,634,174	\$ 57,068,056

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund			
State Highway Users Revenue	\$ 3,837,173	\$ 3,694,480	\$ 4,078,627
County Sales Tax (1/2 Cent)	3,800,000	3,387,840	3,800,000
Engineering Fees	50,000	48,000	50,000
Miscellaneous	545,250	837,660	545,250
Total Highway User Revenue Fund	\$ 8,232,423	\$ 7,967,980	\$ 8,473,877
Street Projects Sales Tax Fund			
0.2% Roads TPT	\$ 1,606,080	\$ 1,974,560	\$ 2,606,080
Miscellaneous	95,000	128,720	95,000
Total Street Projects Sales Tax Fund	\$ 1,701,080	\$ 2,103,280	\$ 2,701,080
Street Lighting Districts Fund			
Miscellaneous	\$ 40,000	\$ 50,125	\$ 40,000
Total Street Lighting Districts Fund	\$ 40,000	\$ 50,125	\$ 40,000
Public Safety Fund			
Fines & Forfeitures	\$ 62,000	\$ 39,790	\$ 62,000
Total Public Safety Fund	\$ 62,000	\$ 39,790	\$ 62,000
Property Seizure Fund			
Property Seizure	\$	\$ 461,000	\$ 300,000
Miscellaneous	2,500	23,000	12,000
Total Property Seizure Fund	\$ 2,500	\$ 484,000	\$ 312,000
Municipal Court Fund			
Fines & Forfeitures	\$ 87,400	\$ 91,990	\$ 87,400
Miscellaneous	5,000	7,615	5,000
Total Municipal Court Fund	\$ 92,400	\$ 99,605	\$ 92,400
Development Fee Fund			
Parks and Recreation Development Fees	\$ 521,835	\$ 822,500	\$ 822,500
Library Development Fees	1,034,158	1,127,554	1,134,700
Public Safety Development Fees	2,542,500	1,099,538	1,630,000
Public Works Development Fees	6,148,400	2,268,332	2,820,000
Miscellaneous	65,600	40,000	85,000
Total Development Fee Fund	\$ 10,312,493	\$ 5,357,924	\$ 6,492,200
Art in Public Places Fund			
Miscellaneous	\$ 250,000	\$ 54,032	\$ 100,000
Total Art in Public Places Fund	\$ 250,000	\$ 54,032	\$ 100,000
Senior Services Fund			
Transfers In	\$ 38,000	\$ 38,000	\$ 61,093
Miscellaneous	26,000	51,017	21,000
Total Senior Services Fund	\$ 64,000	\$ 89,017	\$ 82,093
Library Fund			
Miscellaneous	\$ 65,000	\$ 107,165	\$ 120,000
Total Library Fund	\$ 65,000	\$ 107,165	\$ 120,000
Grants & Gifts Fund			
Miscellaneous	\$ 190,000	\$ 1,134,220	\$ 3,549,215
Total Grants & Gifts Fund	\$ 190,000	\$ 1,134,220	\$ 3,549,215
Public Education Gov't Fund			
Miscellaneous	\$	\$ 6,000	\$ 6,000

**City of Apache Junction
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Total Public Education Gov't Fund	\$ _____	\$ 6,000	\$ 6,000
Superstition Vistas CFDs Fund			
Miscellaneous	\$ 18,884,785	\$ 4,068,000	\$ 18,291,327
Contingency			
Total Superstition Vistas CFDs Fund	\$ 18,884,785	\$ 4,068,000	\$ 18,291,327
Total Special Revenue Funds	\$ 39,896,681	\$ 21,561,138	\$ 40,322,192

* 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

Transfers In	\$ 8,451,685	\$ 8,000,000	\$ 25,199,075
Total capital projects funds	\$ 8,451,685	\$ 8,000,000	\$ 25,199,075

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Projects Fund	\$	\$	\$	\$ 25,199,075
Transfer to Senior Services Fund				61,093
Total General Fund	\$	\$	\$	\$ 25,260,168
Special revenue funds				
Senior Services Fund	\$	\$	\$ 61,093	\$
Total special revenue funds	\$	\$	\$ 61,093	\$
Debt service funds				
	\$	\$	\$	\$
Total debt service funds	\$	\$	\$	\$
Capital projects funds				
Transfer from General Fund	\$	\$	\$ 25,199,075	\$
Total capital projects funds	\$	\$	\$ 25,199,075	\$
Total all funds	\$	\$	\$ 25,260,168	\$ 25,260,168

**City of Apache Junction
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor & City Council	\$ 253,065	\$	\$ 237,365	\$ 245,492
City Manager	1,232,136		1,153,516	1,163,430
Management Services	5,706,857		5,448,946	6,327,043
City Attorney	1,080,954		970,609	1,075,957
Finance	2,107,700		1,402,479	2,478,121
City Clerk	769,545		645,144	827,075
General Government Operations	5,392,687		3,974,853	6,107,262
Public Safety	18,788,741		14,852,629	21,081,797
Municipal Court	1,853,688		1,198,716	1,432,739
Public Works	3,208,181		3,172,213	3,082,871
Development Services	4,145,495		2,921,471	3,992,266
Library	2,765,498		2,359,717	2,788,199
Parks & Recreation	8,169,789		6,922,753	8,899,028
Total General Fund	\$ 55,474,336	\$	\$ 45,260,411	\$ 59,501,280
Special revenue funds				
Highway User Revenue Fund	\$ 18,963,730	\$	\$ 11,691,765	\$ 18,775,959
Development Fees Fund	6,727,455		1,348,390	6,375,060
Streets Projects Sales Tax Fund	3,420,000		3,020,000	3,665,000
Street Lighting Districts Fund	59,000		51,000	59,000
Senior Services Fund	105,000		128,986	160,000
Library Fund	102,555		87,367	101,030
Superstition Vistas CFDs	18,884,785		3,726,284	18,291,327
Grants Fund	3,981,356		2,221,927	4,196,461
Fiscal Recovery Fund	4,817,440		4,628,986	2,332,038
Total special revenue funds	\$ 57,061,321	\$	\$ 26,904,705	\$ 53,955,875
Capital Projects Fund				
Other	\$ 1,000,000	\$	\$	\$ 5,000,000
Commodities	11,000			
Capital Assets	7,440,685		6,466,782	20,199,075
Total Capital Projects Fund	\$ 8,451,685	\$	\$ 6,466,782	\$ 25,199,075
Total all funds	\$ 120,987,342	\$	\$ 78,631,898	\$ 138,656,230

* 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 2026**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
Mayor & City Council				
General Fund	\$ 253,065	\$	\$ 237,365	\$ 245,492
Department total	\$ 253,065	\$	\$ 237,365	\$ 245,492
City Manager				
General Fund	\$ 1,232,136	\$	\$ 1,153,516	\$ 1,163,430
Department total	\$ 1,232,136	\$	\$ 1,153,516	\$ 1,163,430
Management Services				
General Fund	\$ 5,706,857	\$	\$ 5,448,946	\$ 6,327,043
Capital Fund	387,000		290,000	2,612,000
Public Education Govt Fund	142,015		141,305	115,015
Fiscal Recovery Fund	1,152,000.00			
Department total	\$ 7,387,872	\$	\$ 5,880,251	\$ 9,054,058
City Clerk				
General Fund	\$ 769,545	\$	\$ 645,144	\$ 827,075
Department total	\$ 769,545	\$	\$ 645,144	\$ 827,075
Finance				
General Fund	\$ 2,107,700	\$	\$ 1,402,479	\$ 2,478,121
Department total	\$ 2,107,700	\$	\$ 1,402,479	\$ 2,478,121
City Attorney				
General Fund	\$ 1,080,954	\$	\$ 970,609	\$ 1,075,957
Department total	\$ 1,080,954	\$	\$ 970,609	\$ 1,075,957
General Government				
General Fund	\$ 5,392,687	\$	\$ 3,974,853	\$ 6,107,262
Capital Fund	1,135,000		119,722	6,727,260
Grant Fund	1,500,000			1,500,000
Department total	\$ 8,027,687	\$	\$ 4,094,575	\$ 14,334,522
Development Services				
General Fund	\$ 4,145,495	\$	\$ 2,921,471	\$ 3,992,266
Superstition Vista CFDs	18,884,785		3,726,284	18,291,327
Capital Fund				10,000
Art in Public Places Fund	317,500		230,060	533,500
Department total	\$ 23,347,780	\$	\$ 6,877,815	\$ 22,827,093
Parks & Recreation				
General Fund	\$ 8,169,789	\$	\$ 6,922,753	\$ 8,899,028
Capital Fund	3,611,500		2,628,015	6,210,000
Development Fees Fund	1,646,500		345,770	1,010,000
Grants Fund	316,000		812,609	828,215
Senior Services Fund	105,000		128,986	160,000
Fiscal Recovery Fund	323,795		1,488,844	
Department total	\$ 14,172,584	\$	\$ 12,326,978	\$ 17,107,243

City of Apache Junction
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
Library				
General Fund	\$ 2,765,498	\$	\$ 2,359,717	\$ 2,788,199
Capital Fund	179,381		174,243	708,815
Development Fees Fund	640,720		286,385	924,825
Grants Fund	167,866		302,303	128,731
Library Fund	102,555		87,367	101,030
Art in Public Places Fund	100,000			
Department total	\$ 3,956,020	\$	\$ 3,210,015	\$ 4,651,600
Municipal Court				
General Fund	\$ 1,853,688	\$	\$ 1,198,716	\$ 1,432,739
Capital Fund	233,000			
Municipal Court Fund	291,000			291,000
Department total	\$ 2,377,688	\$	\$ 1,198,716	\$ 1,723,739
Public Safety				
General Fund	\$ 18,788,741	\$	\$ 14,852,629	\$ 21,081,797
Capital Fund	192,000		184,000	485,000
Development Fees Fund	1,400,000			1,400,000
Grants Fund	271,975		612,210	165,000
Narcotics Seizure Fund	500,000		122,550	260,000
Public Safety Fund	375,000		890	375,000
Fiscal Recovery Fund	824,505		2,970,142	
Department total	\$ 22,352,221	\$	\$ 18,742,421	\$ 23,766,797
Public Works				
General Fund	\$ 3,208,181	\$	\$ 3,172,213	\$ 3,082,871
Capital Fund	2,713,804		3,070,802	8,446,000
Development Fees Fund	3,040,235		716,235	3,040,235
Highway User Revenue Fund	18,963,730		11,691,765	18,775,959
Street Lighting Districts Fund	59,000		51,000	59,000
Street Projects Sales Tax Fund	3,420,000		3,020,000	3,665,000
Fiscal Recovery Fund	2,517,140		170,000	
Department total	\$ 33,922,090	\$	\$ 21,892,015	\$ 37,069,065
Fiscal Recovery Fund				
Contingency	\$	\$	\$	\$ 2,332,038
Department total	\$	\$	\$	\$ 2,332,038
Total	\$ 120,987,342	\$	\$ 78,631,899	\$ 138,656,230

* 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 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	409	\$ 26,612,411	\$ 3,184,297	\$ 2,240,797	\$ 1,870,006	\$ 33,907,511
Special revenue funds						
HURF Fund	37	\$ 1,922,014	\$ 222,297	\$ 182,475	\$ 133,615	\$ 2,460,401
Total special revenue funds	37	\$ 1,922,014	\$ 222,297	\$ 182,475	\$ 133,615	\$ 2,460,401
Total all funds	446	\$ 28,534,425	\$ 3,406,594	\$ 2,423,272	\$ 2,003,621	\$ 36,367,912