

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							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	39,146,785	42,851,246	0	5,002,900	0	0	0	87,000,931
2023	Actual expenditures/expenses**	E	2	39,146,785	42,851,246	0	5,002,900	0	0	0	87,000,931
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	21,174,112	12,564,924	0	0	0	0	0	33,739,036
2024	Primary property tax levy	B	4	0							0
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	45,260,214	24,348,468	0	0	0	0	0	69,608,682
2024	Other financing sources	D	7	0	10,000,000	0	0	0	0	0	10,000,000
2024	Other financing (uses)	D	8	0	10,000,000	0	0	0	0	0	10,000,000
2024	Interfund transfers in	D	9	0	38,000	0	8,860,984	0	0	0	8,898,984
2024	Interfund Transfers (out)	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		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for Public Service Pension			2,600,000							2,600,000
											0
2024	Total financial resources available		12	54,935,342	36,951,392	0	8,860,984	0	0	0	100,747,718
2024	Budgeted expenditures/expenses	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
\$ 87,000,931	\$ 110,401,158
87,000,931	110,401,158
	18,898,984
\$ 87,000,931	\$ 91,502,174
\$ 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 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	\$ _____	\$ _____
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) 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	_____	_____
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
General Fund			
Local taxes			
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
Licenses and permits			
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			
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Court Fines	420,000	420,000	420,000
Interest on investments			
Interest	189,075	189,075	189,075
Miscellaneous			
Miscellaneous	500,060	500,060	539,500
Total General Fund	\$ 38,752,777	\$ 38,752,777	\$ 45,260,214

* 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
Total Highway User Revenue Fund	\$ 5,447,345	\$ 5,447,345	\$ 4,872,711

Library Fund

Miscellaneous	\$ 15,000	\$ 15,000	\$ 15,000
Total Library Fund	\$ 15,000	\$ 15,000	\$ 15,000

Street Lighting Districts Fund

Miscellaneous	\$ 59,000	\$ 59,000	\$ 59,000
Total Street Lighting Districts Fund	\$ 59,000	\$ 59,000	\$ 59,000

Street Projects Sales Tax Fund

0.2% Roads TPT	\$ 1,460,480	\$ 1,460,480	\$ 1,460,480
Total Streets Project Fund	\$ 1,460,480	\$ 1,460,480	\$ 1,460,480

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

* 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)
General Fund				
Transfer to Capital Projects Fund	\$ _____	\$ _____	\$ _____	\$ 8,860,984
Transfer to Senior Services Fund	_____	_____	_____	38,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 8,898,984
Special revenue funds				
Senior Services Fund	\$ _____	\$ _____	\$ 38,000	\$ _____
Superstition CFD's bonds	10,000,000	10,000,000	_____	_____
Total special revenue funds	\$ 10,000,000	\$ 10,000,000	\$ 38,000	\$ _____
Capital projects funds				
Transfer from General Fund	\$ _____	\$ _____	\$ 8,860,984	\$ _____
Total capital projects funds	\$ _____	\$ _____	\$ 8,860,984	\$ _____
Total all funds	\$ 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
General Fund				
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				
Total General Fund	\$ 39,146,785	\$	\$ 39,146,785	\$ 46,543,839
Special revenue funds				
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
Superstition Vista CFD's				400,000
Public Education Govt Fund	157,742		157,742	141,742
Total special revenue funds	\$ 42,851,246	\$	\$ 42,851,246	\$ 44,996,335
Capital projects funds				
Capital Projects - General	\$ 5,002,900	\$	\$ 5,002,900	\$ 8,860,984
Total capital projects funds	\$ 5,002,900	\$	\$ 5,002,900	\$ 8,860,984
Total all funds	\$ 87,000,931	\$	\$ 87,000,931	\$ 100,401,158

* 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

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2023	2023	2023	2024
Mayor & City Council				
General Fund	\$ 242,197	\$	\$ 242,197	\$ 237,311
Department total	\$ 242,197	\$	\$ 242,197	\$ 237,311
City Manager				
General Fund	\$ 977,573	\$	\$ 977,573	\$ 970,423
Department total	\$ 977,573	\$	\$ 977,573	\$ 970,423
Finance				
General Fund	\$ 1,061,559	\$	\$ 1,061,559	\$ 1,451,614
Department total	\$ 1,061,559	\$	\$ 1,061,559	\$ 1,451,614
City Clerk				
General Fund	\$ 839,365	\$	\$ 839,365	\$ 699,477
Department total	\$ 839,365	\$	\$ 839,365	\$ 699,477
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
Department total	\$ 4,037,968	\$	\$ 4,037,968	\$ 5,968,293
City Attorney				
General Fund	\$ 752,951	\$	\$ 752,951	\$ 719,824
Department total	\$ 752,951	\$	\$ 752,951	\$ 719,824
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
Department total	\$ 42,363,873	\$	\$ 42,363,873	\$ 12,183,240
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
Department total	\$ 19,597,268	\$	\$ 19,597,268	\$ 21,276,079
Municipal Court				
General Fund	\$ 1,601,994	\$	\$ 1,601,994	\$ 2,174,417
Municipal Court Fund	362,000		362,000	291,000
Department total	\$ 1,963,994	\$	\$ 1,963,994	\$ 2,465,417
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
Department total	\$ 22,434,578	\$	\$ 22,434,578	\$ 27,885,907
Development Services				
General Fund	\$ 3,062,076	\$	\$ 3,062,076	\$ 3,162,314
Grants & Gifts Fund	483,990		483,990	483,990
Superstition Vista CFD's				400,000
Development Fees Fund	5,589,000		5,589,000	5,589,000
Department total	\$ 9,135,066	\$	\$ 9,135,066	\$ 9,635,304
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>
Department total	\$ <u>2,736,867</u>	\$	\$ <u>2,736,867</u>	\$ <u>4,358,851</u>
Parks & Recreation				
General Fund	\$ <u>4,833,273</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>
Department total	\$ <u>10,847,673</u>	\$	\$ <u>10,847,673</u>	\$ <u>12,547,417</u>
Total	\$ <u>116,990,932</u>	\$	\$ <u>116,990,932</u>	\$ <u>100,399,157</u>

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

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2024	2024	2024	2024	2024	2024
General Fund	378	\$ 23,535,261	\$ 2,051,418	\$ 2,029,488	\$ 1,663,875	\$ 29,280,042
Special revenue funds						
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
Total special revenue funds	47	\$ 2,700,137	\$ 229,673	\$ 248,301	\$ 195,204	\$ 3,373,315
Total all funds	424	\$ 26,235,398	\$ 2,281,091	\$ 2,277,789	\$ 1,859,079	\$ 32,653,357