

RESOLUTION NO. 17-12

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF APACHE JUNCTION, ARIZONA, FOR THE ADOPTION OF THE TENTATIVE BUDGET FOR THE CITY OF APACHE JUNCTION, ARIZONA, FOR FISCAL YEAR 2017-2018, HEREWITH SETTING FORTH THE TENTATIVE ESTIMATES FOR THE MONIES NECESSARY FOR THE PUBLIC EXPENSES OF THE CITY OF APACHE JUNCTION, ARIZONA, FOR THE FISCAL YEAR 2017-2018 AND GIVING NOTICE OF THE TIME AND PLACE FOR HEARING TAXPAYERS 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 the provisions of the laws of the State of Arizona, the statements and schedules contained herein are hereby adopted for the purpose as hereinafter set forth as the Tentative Budget for the City of Apache Junction, Arizona, for the Fiscal Year 2017-2018.

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 for the final hearing of taxpayers and for the final adoption of the Fiscal Year 2017-2018 Annual Budget for the City of Apache Junction, Arizona, on the 19th day of June, 2017, at 7:00 p.m., in the City Council Chambers, 300 E. Superstition Blvd., Apache Junction, Arizona, 85119.

SECTION III

Money from any fund may be used for any of the appropriations, except money specifically restricted by state law or by city ordinance or by city 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 set forth in Schedules A, C, D, E, F and G as attached

hereto.

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 _____, 2017.


SIGNED AND ATTESTED TO THIS _____ DAY OF _____, 2017.

JEFF SERDY
Mayor

ATTEST:

KATHLEEN CONNELLY
City Clerk

APPROVED AS TO FORM:

 4.27.17

R. JOEL STERN
City Attorney

City of Apache Junction
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	27,792,820	15,227,310	0	0	0	0
2017	Actual Expenditures/Expenses**	E	26,109,860	9,627,400	0	0	0	0
2018	Fund Balance/Net Position at July 1***		6,240,079	4,675,774				
2018	Primary Property Tax Levy	B	0	0	0	0	0	0
2018	Secondary Property Tax Levy	B	0	0	0	0	0	0
2018	Estimated Revenues Other than Property Taxes	C	26,217,520	12,922,130	0	0	0	0
2018	Other Financing Sources	D	0	0	0	0	0	0
2018	Other Financing (Uses)	D	0	0	0	0	0	0
2018	Interfund Transfers In	D	0	1,650,000	0	0	0	0
2018	Interfund Transfers (Out)	D	800,000	850,000	0	0	0	0
2018	Reduction for Amounts Not Available:		0	0	0	0	0	0
LESS:	Amounts for Future Debt Retirement:							
2018	Total Financial Resources Available		31,657,599	18,397,904	0	0	0	0
2018	Budgeted Expenditures/Expenses	E	28,032,475	17,094,660				

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 43,020,130	\$ 45,127,135
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	43,020,130	45,127,135
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 43,020,130	\$ 45,127,135
6. EEC expenditure limitation	\$ 43,020,130	\$ 45,127,135

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City of Apache Junction
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 11,875,000	\$ 11,875,000	\$ 12,323,000
City Sales Tax Audit	300,000	150,000	300,000
Use Tax	150,000	90,000	100,000
Exclusive License Fee	100,000	100,000	100,000
Licenses and permits			
Business Licenses	270,000	250,000	250,000
Building Inspections	375,000	375,000	375,000
Animal Control	90,000	90,000	90,000
Miscellaneous	400	400	400
Intergovernmental			
State			
Sales Tax	3,587,975	3,587,975	3,695,010
Revenue Sharing	4,663,590	4,663,590	4,879,270
County			
Vehicle License Tax	1,938,755	1,975,000	2,150,040
Charges for services			
Planning & Zoning	8,000	10,000	8,000
Recreation Fees	600,000	600,000	625,000
Library Fees	50,000	50,000	50,000
Returned Item Fees	1,800	1,800	1,800
Fines and forfeits			
Court Fines	400,000	535,000	400,000
Interest on investments			
Interest	85,000	40,000	45,000
Miscellaneous			
Miscellaneous	750,000	550,000	825,000
Total General Fund	\$ 25,245,520	\$ 24,943,765	\$ 26,217,520

* 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 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Intergovernmental			
State			
Highway Users Revenue	\$ 2,657,600	\$ 2,700,000	\$ 2,910,355
County			
Sales Tax (1/2 cent)	1,383,700	1,475,000	1,425,210
Charges for services			
Engineering Fees	5,000	7,500	5,000
Interest on investments	18,000	18,000	18,000
Miscellaneous	125,000	125,000	125,000
Total Highway Users Revenue Fund	\$ 4,189,300	\$ 4,325,500	\$ 4,483,565
Streets Projects Sales Tax Fund			
0.2% Roads TPT	\$ 850,000	\$ 800,000	\$ 850,000
Total Streets Projects Sales Tax Fund	\$ 850,000	\$ 800,000	\$ 850,000
Lighting Districts Fund			
Miscellaneous	\$ 60,000	\$ 48,000	\$ 60,000
Total Lighting Districts Fund	\$ 60,000	\$ 48,000	\$ 60,000
Senior Services Fund			
Donations	\$	\$	\$ 325,000
Total Senior Services Fund	\$	\$	\$ 325,000
Gifts & Grants Fund			
Development Fees	\$ 492,500	\$ 1,492,500	\$ 492,500
Interest on Investments	25,000	20,000	25,000
Miscellaneous	6,632,500	2,632,500	6,632,500
Total Gifts & Grants Fund	\$ 7,150,000	\$ 4,145,000	\$ 7,150,000
Local Transportation Assistance Fund			
Intergovernmental			
State			
Interest on Investments	\$ 450	\$ 400	\$ 15
Total Local Transportation Assistance Fund	\$ 450	\$ 400	\$ 15
Library Fund			
Miscellaneous	\$	\$	\$
Donations	53,550	53,550	53,550
Total Library Fund	\$ 53,550	\$ 53,550	\$ 53,550
Total Special Revenue Funds	\$ 12,303,300	\$ 9,372,450	\$ 12,922,130
TOTAL ALL FUNDS	\$ 37,548,820	\$ 34,316,215	\$ 39,139,650

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Streets Projects Fund	\$ _____	\$ _____	\$ _____	\$ 800,000
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 800,000
SPECIAL REVENUE FUNDS				
HURF to Streets Projects Fund				850,000
Streets Projects Fund from Gen Fund	\$ _____	\$ _____	\$ 800,000	\$ _____
Streets Projects Fund from HURF			850,000	
Total Special Revenue Funds	\$ _____	\$ _____	\$ 1,650,000	\$ 850,000
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 1,650,000	\$ 1,650,000

**City of Apache Junction
Expenditures/Expenses by Fund
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor & City Council	\$ 143,065	\$	\$ 112,780	\$ 125,820
City Manager	742,530		718,635	755,875
Management Services	2,361,790		2,361,790	2,476,900
City Clerk	963,530		884,685	812,280
Finance	645,260		633,160	821,060
City Attorney	721,620		687,345	723,225
General Gov't-Operations	1,621,095		864,275	1,570,600
Development Services	1,179,300		1,169,645	1,168,405
Parks & Recreation	4,018,370		3,848,290	4,225,775
Library	1,860,565		1,812,850	1,860,710
Municipal Court	802,200		791,690	774,020
Public Safety	10,861,060		10,378,065	10,801,530
Public Works	1,872,435		1,846,650	1,916,275
Total General Fund	\$ 27,792,820	\$	\$ 26,109,860	\$ 28,032,475
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)				
Public Works/Streets	\$ 3,505,230	\$	\$ 2,863,290	\$ 4,263,205
Public Works/Engineering	722,390		616,670	1,056,125
Total Hwy Users Rev Fund	\$ 4,227,620	\$	\$ 3,479,960	\$ 5,319,330
Streets Projects Fund				
Public Works	\$ 2,955,000	\$	\$ 2,955,000	\$ 2,500,000
Total Streets Projects Fund	\$ 2,955,000	\$	\$ 2,955,000	\$ 2,500,000
Senior Services Fund				
Senior Services-Recreation	\$	\$	\$	\$ 325,000
Total Senior Services Fund	\$	\$	\$	\$ 325,000
Lighting Districts Fund				
Lighting Districts	\$ 75,000	\$	\$ 40,500	\$ 68,975
Total Lighting Districts Fund	\$ 75,000	\$	\$ 40,500	\$ 68,975
Gifts & Grants Fund				
General Gov't-Operations	\$ 5,000,000	\$	\$ 1,131,290	\$ 5,000,000
City Attorney	12,210		5,895	
Development Services	500,000		500,000	500,000
Finance	132,580			132,470
Management Services	209,265		25,000	160,800
Public Safety	787,130		400,000	913,260
Municipal Court	178,000		53,000	210,000
Library	462,310		350,000	500,000
Parks & Recreation	478,895		478,895	400,000
Public Works	86,710		86,710	1,000,000
Total Gifts & Grants Fund	\$ 7,847,100	\$	\$ 3,030,790	\$ 8,816,530
Local Transportation Assistance Fund (LTAF)				
LTAF	\$ 59,040	\$	\$ 57,600	\$ 1,275
Total Local Trans Asst Fund	\$ 59,040	\$	\$ 57,600	\$ 1,275
Library Fund				
Library	\$ 63,550	\$	\$ 63,550	\$ 63,550
Total Library Fund	\$ 63,550	\$	\$ 63,550	\$ 63,550
Total Special Revenue Funds	\$ 15,227,310	\$	\$ 9,627,400	\$ 17,094,660
TOTAL ALL FUNDS	\$ 43,020,130	\$	\$ 35,737,260	\$ 45,127,135

SCHEDULE E

**City of Apache Junction
Expenditures/Expenses by Department
Fiscal Year 2018**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Mayor & City Council				
General Fund	\$ 143,065	\$	\$ 112,780	\$ 125,820
Department Total	\$ 143,065	\$	\$ 112,780	\$ 125,820
City Manager				
General Fund	\$ 742,530	\$	\$ 718,635	\$ 755,875
Department Total	\$ 742,530	\$	\$ 718,635	\$ 755,875
Management Services				
General Fund	\$ 2,361,790	\$	\$ 2,361,790	\$ 2,476,900
Gifts & Grants Fund	209,265		25,000	160,800
Department Total	\$ 2,571,055	\$	\$ 2,386,790	\$ 2,637,700
City Clerk				
General Fund	\$ 963,530	\$	\$ 884,685	\$ 812,280
Department Total	\$ 963,530	\$	\$ 884,685	\$ 812,280
Finance				
General Fund	\$ 645,260	\$	\$ 633,160	\$ 821,060
Gifts & Grants Fund	132,580			132,470
Department Total	\$ 777,840	\$	\$ 633,160	\$ 953,530
City Attorney				
General Fund	\$ 721,620	\$	\$ 687,345	\$ 723,225
Gifts & Grants Fund	12,210		5,895	
Department Total	\$ 733,830	\$	\$ 693,240	\$ 723,225
General Gov't-Operations				
General Fund	\$ 1,621,095	\$	\$ 864,275	\$ 1,570,600
Gifts & Grants Fund	5,000,000		1,131,290	5,000,000
Department Total	\$ 6,621,095	\$	\$ 1,995,565	\$ 6,570,600
Development Services				
General Fund	\$ 1,179,300	\$	\$ 1,169,645	\$ 1,168,405
Gifts & Grants Fund	500,000		500,000	500,000
Department Total	\$ 1,679,300	\$	\$ 1,669,645	\$ 1,668,405
			86,710	
Parks & Recreation				
General Fund	\$ 4,018,370	\$	\$ 3,848,290	\$ 4,225,775
Senior Services Fund				325,000
Gifts & Grants Fund	478,895		478,895	400,000
Department Total	\$ 4,497,265	\$	\$ 4,327,185	\$ 4,950,775
Library				
General Fund	\$ 1,860,565	\$	\$ 1,812,850	\$ 1,860,710
Gifts & Grants Fund	462,310		350,000	500,000
Library Fund	63,550		63,550	63,550
Department Total	\$ 2,386,425	\$	\$ 2,226,400	\$ 2,424,260
Municipal Court				
General Fund	\$ 802,200	\$	\$ 791,690	\$ 774,020
Gifts & Grants Fund	178,000		53,000	210,000
Department Total	\$ 980,200	\$	\$ 844,690	\$ 984,020
Public Safety				
General Fund	\$ 10,861,060	\$	\$ 10,378,065	\$ 10,801,530
Gifts & Grants Fund	787,130		400,000	913,260
Department Total	\$ 11,648,190	\$	\$ 10,778,065	\$ 11,714,790
Public Works				
General Fund	\$ 1,872,435	\$	\$ 1,846,650	\$ 1,916,275
HURF Fund	4,227,620		3,479,960	5,319,330
Streets Projects Fund	2,955,000		2,955,000	2,500,000
Gifts & Grants Fund	86,710		86,710	1,000,000
Lighting Districts Fund	75,000		40,500	68,975
LTA Fund	59,040		57,600	1,275
Department Total	\$ 9,275,805	\$	\$ 8,466,420	\$ 10,805,855
Total	\$ 43,020,130	\$	\$ 35,737,260	\$ 45,127,135

- * 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	314	13,547,215	3,207,380	1,353,195	1,371,180	19,478,970
SPECIAL REVENUE FUNDS						
HURF	30	1,587,070	181,775	258,210	192,930	2,219,985
Gifts & Grants	6	319,485	52,375	23,995	27,635	423,490
Total Special Revenue Funds	36	\$ 1,906,555	\$ 234,150	\$ 282,205	\$ 220,565	\$ 2,643,475
TOTAL ALL FUNDS	349	\$ 15,453,770	\$ 3,441,530	\$ 1,635,400	\$ 1,591,745	\$ 22,122,445