

RESOLUTION NO. 18-11

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 2018-2019, 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 2018-2019 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 2018-2019.

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 2018-2019 Annual Budget for the City of Apache Junction, Arizona, on the 18th day of June, 2018, 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 _____, _____.


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

JEFF SERDY
Mayor

ATTEST:

KATHLEEN CONNELLY
City Clerk

APPROVED AS TO FORM:

 4.27.18

R. JOEL STERN
City Attorney

City of Apache Junction
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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
2018 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	28,032,475	17,094,660	0	0	0	0	0	45,127,135
2018 Actual Expenditures/Expenses**	E	26,944,600	10,444,840	0	0	0	0	0	37,389,440
2019 Fund Balance/Net Position at July 1***		4,701,210	5,284,328						9,985,538
2019 Primary Property Tax Levy	B	0	0	0	0	0	0	0	0
2019 Secondary Property Tax Levy	B	0	0	0	0	0	0	0	0
2019 Estimated Revenues Other than Property Taxes	C	27,328,475	12,433,100	0	0	0	0	0	39,761,575
2019 Other Financing Sources	D	0	0	0	0	0	0	0	0
2019 Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019 Interfund Transfers In	D	0	177,000	0	0	0	0	0	177,000
2019 Interfund Transfers (Out)	D	0	177,000	0	0	0	0	0	177,000
2019 Reduction for Amounts Not Available:		0	0	0	0	0	0	0	0
LESS: Amounts for Future Debt Retirement:									0
									0
									0
									0
2019 Total Financial Resources Available		32,029,685	17,717,428	0	0	0	0	0	49,747,113
2019 Budgeted Expenditures/Expenses	E	28,900,895	14,828,090						43,728,985

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

2018	2019
\$ 45,127,135	\$ 43,728,985
45,127,135	43,728,985
\$ 45,127,135	\$ 43,728,985
\$ 45,127,135	\$ 43,728,985

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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 12,323,000	\$ 12,323,000	\$ 12,746,340
City Sales Tax Audit	300,000	200,000	150,000
Use Tax	100,000	300,000	300,000
Exclusive License Fee	100,000	100,000	100,000
Licenses and permits			
Business Licenses	250,000	250,000	150,000
Building Inspections	375,000	375,000	375,000
Animal Control	90,000	90,000	90,000
Miscellaneous	400	400	450
Intergovernmental			
State			
Sales Tax	3,695,010	3,695,010	3,965,400
Revenue Sharing	4,879,270	4,879,270	4,904,790
County			
Vehicle License Tax	2,150,040	2,150,040	2,462,695
Charges for services			
Planning & Zoning	8,000	12,000	12,000
Recreation Fees	625,000	625,000	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	525,000	525,000
Interest on investments			
Interest	45,000	55,000	45,000
Miscellaneous			
Miscellaneous	825,000	600,000	825,000
Total General Fund	\$ 26,217,520	\$ 26,231,520	\$ 27,328,475

* 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 2019**

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Intergovernmental			
State			
Highway Users Revenue	\$ 2,910,355	\$ 2,910,355	\$ 2,462,695
County			
Sales Tax (1/2 cent)	1,425,210	1,425,210	1,460,840
Charges for services			
Engineering Fees	5,000	12,000	5,000
Interest on investments	18,000	45,000	18,000
Miscellaneous	125,000	125,000	125,000
Total Highway Users Revenue Fund	\$ 4,483,565	\$ 4,517,565	\$ 4,071,535
Streets Projects Sales Tax Fund			
0.2% Roads TPT	\$ 850,000	\$ 950,000	\$ 773,000
Total Streets Projects Sales Tax Fund	\$ 850,000	\$ 950,000	\$ 773,000
Lighting Districts Fund			
Miscellaneous	\$ 60,000	\$ 55,000	\$ 60,000
Total Lighting Districts Fund	\$ 60,000	\$ 55,000	\$ 60,000
Senior Services Fund			
Donations	\$ 325,000	\$ 325,000	\$ 325,000
Total Senior Services Fund	\$ 325,000	\$ 325,000	\$ 325,000
Gifts & Grants Fund			
Development Fees	\$ 492,500	\$ 492,500	\$ 492,500
Interest on Investments	25,000	32,000	25,000
Miscellaneous	6,632,500	1,405,000	6,632,500
Total Gifts & Grants Fund	\$ 7,150,000	\$ 1,929,500	\$ 7,150,000
Local Transportation Assistance Fund			
Intergovernmental			
State			
Interest on Investments	\$ 15	\$	\$ 15
Total Local Transportation Assistance Fund	\$ 15	\$	\$ 15
Library Fund			
Miscellaneous	\$	\$	\$
Donations	53,550	53,550	53,550
Total Library Fund	\$ 53,550	\$ 53,550	\$ 53,550
Total Special Revenue Funds	\$ 12,922,130	\$ 7,830,615	\$ 12,433,100
TOTAL ALL FUNDS	\$ 39,139,650	\$ 34,062,135	\$ 39,761,575

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Streets Projects Fund	\$ _____	\$ _____	\$ _____	\$ _____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS				
HURF from Streets Projects Fund	\$ _____	\$ _____	\$ 177,000	\$ _____
Streets Projects Fund to HURF				177,000
Total Special Revenue Funds	\$ _____	\$ _____	\$ 177,000	\$ 177,000
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 177,000	\$ 177,000

**City of Apache Junction
Expenditures/Expenses by Fund
Fiscal Year 2019**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor & City Council	\$ 125,820	\$	\$ 125,820	\$ 199,620
City Manager	755,875		722,760	743,425
Management Services	2,476,900		2,413,915	2,510,285
City Clerk	812,280		811,670	795,420
Finance	821,060		620,485	821,060
City Attorney	723,225		723,225	717,800
General Gov't-Operations	1,570,600		1,260,490	1,432,000
Development Services	1,168,405		1,168,405	1,245,070
Parks & Recreation	4,225,775		4,094,775	4,472,550
Library	1,860,710		1,730,255	1,879,345
Municipal Court	774,020		774,020	835,990
Public Safety	10,801,530		10,801,530	11,278,570
Public Works	1,916,275		1,697,250	1,969,760
Total General Fund	\$ 28,032,475	\$	\$ 26,944,600	\$ 28,900,895
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)				
Public Works/Streets	\$ 4,263,205	\$	\$ 4,448,860	\$ 3,853,370
Public Works/Engineering	1,056,125		798,235	520,405
Total Hwy Users Rev Fund	\$ 5,319,330	\$	\$ 5,247,095	\$ 4,373,775
Streets Projects Fund				
Public Works	\$ 2,500,000	\$	\$ 1,500,000	\$ 773,000
Total Streets Projects Fund	\$ 2,500,000	\$	\$ 1,500,000	\$ 773,000
Senior Services Fund				
Senior Services-Recreation	\$ 325,000	\$	\$ 154,420	\$ 325,000
Total Senior Services Fund	\$ 325,000	\$	\$ 154,420	\$ 325,000
Lighting Districts Fund				
Lighting Districts	\$ 68,975	\$	\$ 68,975	\$ 68,975
Total Lighting Districts Fund	\$ 68,975	\$	\$ 68,975	\$ 68,975
Gifts & Grants Fund				
General Gov't-Operations	\$ 5,000,000	\$	\$ 500,000	\$ 5,000,000
Development Services	500,000		500,000	500,000
Finance	132,470			134,600
Management Services	160,800		160,800	154,800
Public Safety	913,260		500,000	912,095
Municipal Court	210,000			275,000
Library	500,000		500,000	521,005
Parks & Recreation	400,000		500,000	400,000
Public Works	1,000,000		750,000	1,325,000
Total Gifts & Grants Fund	\$ 8,816,530	\$	\$ 3,410,800	\$ 9,222,500
Local Transportation Assistance Fund (LTAF)				
LTAF	\$ 1,275	\$	\$	\$ 1,290
Total Local Trans Asst Fund	\$ 1,275	\$	\$	\$ 1,290
Library Fund				
Library	\$ 63,550	\$	\$ 63,550	\$ 63,550
Total Library Fund	\$ 63,550	\$	\$ 63,550	\$ 63,550
Total Special Revenue Funds	\$ 17,094,660	\$	\$ 10,444,840	\$ 14,828,090
TOTAL ALL FUNDS	\$ 45,127,135	\$	\$ 37,389,440	\$ 43,728,985

**City of Apache Junction
Expenditures/Expenses by Department
Fiscal Year 2019**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Mayor & City Council				
General Fund	\$ 125,820	\$	\$ 125,820	\$ 199,620
Department Total	\$ 125,820	\$	\$ 125,820	\$ 199,620
City Manager				
General Fund	\$ 755,875	\$	\$ 722,760	\$ 743,425
Department Total	\$ 755,875	\$	\$ 722,760	\$ 743,425
Management Services				
General Fund	\$ 2,476,900	\$	\$ 2,413,915	\$ 2,510,285
Gifts & Grants Fund	160,800		160,800	154,800
Department Total	\$ 2,637,700	\$	\$ 2,574,715	\$ 2,665,085
City Clerk				
General Fund	\$ 812,280	\$	\$ 811,670	\$ 795,420
Department Total	\$ 812,280	\$	\$ 811,670	\$ 795,420
Finance				
General Fund	\$ 821,060	\$	\$ 620,485	\$ 821,060
Gifts & Grants Fund	132,470			134,600
Department Total	\$ 953,530	\$	\$ 620,485	\$ 955,660
City Attorney				
General Fund	\$ 723,225	\$	\$ 723,225	\$ 717,800
Department Total	\$ 723,225	\$	\$ 723,225	\$ 717,800
General Gov't-Operations				
General Fund	\$ 1,570,600	\$	\$ 1,260,490	\$ 1,432,000
Gifts & Grants Fund	5,000,000		500,000	5,000,000
Department Total	\$ 6,570,600	\$	\$ 1,760,490	\$ 6,432,000
Development Services				
General Fund	\$ 1,168,405	\$	\$ 1,168,405	1,245,070
Gifts & Grants Fund	500,000		500,000	500,000
Department Total	\$ 1,668,405	\$	\$ 1,668,405	\$ 1,745,070
Parks & Recreation				
General Fund	\$ 4,225,775	\$	\$ 4,094,775	\$ 4,472,550
Senior Services Fund	325,000		154,420	325,000
Gifts & Grants Fund	400,000		500,000	400,000
Department Total	\$ 4,950,775	\$	\$ 4,749,195	\$ 5,197,550
Library				
General Fund	\$ 1,860,710	\$	\$ 1,730,255	\$ 1,879,345
Gifts & Grants Fund	500,000		500,000	521,005
Library Fund	63,550		63,550	63,550
Department Total	\$ 2,424,260	\$	\$ 2,293,805	\$ 2,463,900
Municipal Court				
General Fund	\$ 774,020	\$	\$ 774,020	\$ 835,990
Gifts & Grants Fund	210,000			275,000
Department Total	\$ 984,020	\$	\$ 774,020	\$ 1,110,990
Public Safety				
General Fund	\$ 10,801,530	\$	\$ 10,801,530	\$ 11,278,570
Gifts & Grants Fund	913,260		500,000	912,095
Department Total	\$ 11,714,790	\$	\$ 11,301,530	\$ 12,190,665
Public Works				
General Fund	\$ 1,916,275	\$	\$ 1,697,250	\$ 1,969,760
HURF Fund	5,319,330		5,247,095	4,373,775
Streets Projects Fund	2,500,000		1,500,000	773,000
Gifts & Grants Fund	1,000,000		750,000	1,325,000
Lighting Districts Fund	68,975		68,975	68,975
LTAF Fund	1,275			1,290
Department Total	\$ 10,805,855	\$	\$ 9,263,320	\$ 8,511,800
Total	\$ 45,127,135	\$	\$ 37,389,440	\$ 43,728,985

- * 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	272.47	\$ 14,020,995	\$ 3,472,020	\$ 1,469,735	\$ 1,398,225	\$ 20,360,975
SPECIAL REVENUE FUNDS						
HURF	25.75	\$ 1,408,080	\$ 164,810	\$ 206,170	\$ 170,795	\$ 1,949,855
Gifts & Grants	6.50	346,700	22,620	65,290	26,925	461,535
Total Special Revenue Funds	32.25	\$ 1,754,780	\$ 187,430	\$ 271,460	\$ 197,720	\$ 2,411,390
TOTAL ALL FUNDS	304.72	\$ 15,775,775	\$ 3,659,450	\$ 1,741,195	\$ 1,595,945	\$ 22,772,365