

RESOLUTION NO. 19-11

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 2019-2020, 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 2019-2020 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 2019-2020.

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 2019-2020 Annual Budget for the City of Apache Junction, Arizona, on the 17th day of June, 2019, 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 _____, 2019.

SIGNED AND ATTESTED TO THIS _____ DAY OF _____, 2019.

JEFF SERDY
Mayor

ATTEST:

KATHLEEN CONNELLY
City Clerk

APPROVED AS TO FORM:

R. JOEL STERN
City Attorney

CITY/TOWN OF APACHE JUNCTION
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

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
2019 Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	28,900,895	14,828,090	0	0	0	0	0	43,728,985
2019 Actual Expenditures/Expenses**	E 2	26,363,055	6,500,365	0	0	0	0	0	32,863,420
2020 Fund Balance/Net Position at July 1***	3	4,490,329	6,717,973						11,208,302
2020 Primary Property Tax Levy	B 4	0							0
2020 Secondary Property Tax Levy	B 5								0
2020 Estimated Revenues Other than Property Taxes	C 6	29,269,270	13,659,965	0	0	0	0	0	42,929,235
2020 Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020 Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020 Interfund Transfers In	D 9	0	43,000	0	0	0	0	0	43,000
2020 Interfund Transfers (Out)	D 10	0	43,000	0	0	0	0	0	43,000
2020 Reduction for Amounts Not Available:	11								
LESS: Amounts for Future Debt Retirement:									0
Future Capital Projects									0
Maintained Fund Balance for Financial Stability									0
									0
									0
2020 Total Financial Resources Available	12	33,759,599	20,377,938	0	0	0	0	0	54,137,537
2020 Budgeted Expenditures/Expenses	E 13	30,924,680	17,261,825	0	0	0	0	0	48,186,505

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

2019	2020
\$ 43,728,985	\$ 48,186,505
43,728,985	48,186,505
\$ 43,728,985	\$ 48,186,505
\$ 43,728,985	\$ 48,186,505

☐ 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/TOWN OF APACHE JUNCTION
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 12,746,340	\$ 12,746,340	\$ 13,637,245
City Sales Tax Audit	150,000	17,000	150,000
Use Tax	300,000	300,000	333,870
Exclusive License Fee	100,000	32,000	50,000
Licenses and permits			
Business Licenses	150,000	240,000	150,000
Building Inspections	375,000	532,000	480,595
Animal Control	90,000	90,000	90,000
Miscellaneous	450	450	450
Intergovernmental			
State			
Sales Tax	3,965,400	3,965,400	4,260,055
Revenue Sharing	4,904,790	4,904,790	5,365,520
County			
Vehicle License Tax	2,462,695	2,462,695	2,578,940
Charges for services			
Planning & Zoning	12,000	12,000	16,020
Recreation Fees	625,000	492,000	575,000
Library Fees	50,000	36,900	42,000
Returned Item Fees	1,800	260	500
Fines and forfeits			
Court Fines	525,000	490,000	525,000
Interest on investments			
Interest	45,000	86,500	189,075
Miscellaneous			
Miscellaneous	825,000	1,030,000	825,000
Total General Fund	\$ 27,328,475	\$ 27,438,335	\$ 29,269,270

* 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/TOWN OF APACHE JUNCTION
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Intergovernmental			
State			
Highway Users Revenue	\$ 2,462,695	\$ 2,856,000	\$ 3,194,285
County			
Sales Tax (1/2 cent)	1,460,840	1,428,000	1,505,000
Charges for services			
Engineering Fees	5,000	2,000	5,000
Interest on investments	18,000	65,265	18,000
Miscellaneous	125,000	95,562	125,000
Total Highway Users Revenue Fund	\$ 4,071,535	\$ 4,446,827	\$ 4,847,285
Streets Projects Sales Tax Fund			
0.2% Roads TPT	\$ 950,000	\$ 963,000	\$ 1,080,000
Total Streets Projects Sales Tax Fund	\$ 950,000	\$ 963,000	\$ 1,080,000
Lighting Districts Fund			
Miscellaneous	\$ 60,000	\$ 36,000	\$ 60,000
Total Lighting Districts Fund	\$ 60,000	\$ 36,000	\$ 60,000
Senior Services Fund			
Donations	\$ 325,000	\$ 300,000	\$ 314,320
Total Senior Services Fund	\$ 325,000	\$ 300,000	\$ 314,320
Gifts & Grants Fund			
Development Fees	\$ 492,500	\$ 535,000	\$ 500,000
Interest on Investments	25,000	50,000	25,000
Miscellaneous	6,632,500	483,000	6,779,810
Total Gifts & Grants Fund	\$ 7,150,000	\$ 1,068,000	\$ 7,304,810
Local Transportation Assistance Fund			
Intergovernmental			
State			
Interest on Investments	\$ 15	\$ 15	\$ -
Total Local Transportation Assistance Fund	\$ 15	\$ 15	\$ -
Library Fund			
Miscellaneous	\$ 53,550	\$ 127,000	\$ 53,550
Donations	53,550	127,000	53,550
Total Library Fund	\$ 53,550	\$ 127,000	\$ 53,550
Total Special Revenue Funds	\$ 12,610,100	\$ 6,940,842	\$ 13,659,965
TOTAL ALL FUNDS	\$ 39,938,575	\$ 34,379,177	\$ 42,929,235

* 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/TOWN OF APACHE JUNCTION
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
SPECIAL REVENUE FUNDS				
Streets Projects Fund	\$	\$	\$ 43,000	\$
Highway Users Revenue Fund (HURF)				43,000
Total Special Revenue Funds	\$	\$	\$ 43,000	\$ 43,000
TOTAL ALL FUNDS	\$	\$	\$ 43,000	\$ 43,000

CITY/TOWN OF APACHE JUNCTION
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor & City Council	\$ 199,620	\$	\$ 199,620	\$ 232,875
City Manager	743,425		710,555	759,835
Management Services	2,510,285		2,244,340	2,753,850
City Clerk	795,420		659,575	781,875
Finance	821,060		628,480	911,260
City Attorney	717,800		686,035	741,650
General Gov't-Operations	1,432,000		757,000	1,644,415
Development Services	1,245,070		1,192,750	1,416,720
Parks & Recreation	4,472,550		4,322,850	4,418,705
Library	1,879,345		1,679,925	1,979,970
Municipal Court	835,990		795,105	1,161,875
Public Safety	11,278,570		10,617,840	11,576,325
Public Works	1,969,760		1,868,980	2,545,325
Total General Fund	\$ 28,900,895	\$	\$ 26,363,055	\$ 30,924,680
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)				
Public Works/Streets	\$ 3,853,370	\$	\$ 3,473,470	\$ 5,311,510
Public Works/Engineering	520,405		517,680	1,128,920
Total Hwy Users Rev Fund	\$ 4,373,775	\$	\$ 3,991,150	\$ 6,440,430
Streets Projects Fund				
Public Works	\$ 773,000	\$	\$ 773,000	\$ 1,123,000
Total Streets Projects Fund	\$ 773,000	\$	\$ 773,000	\$ 1,123,000
Senior Services Fund				
Senior Services-Recreation	\$ 325,000	\$	\$ 325,000	\$ 314,320
Total Senior Services Fund	\$ 325,000	\$	\$ 325,000	\$ 314,320
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	\$	\$	\$ 5,000,000
Development Services	500,000		200,000	500,000
Finance	134,600		134,600	
Management Services	154,800		50,000	154,080
Public Safety	912,095		100,000	930,670
Municipal Court	275,000		275,000	320,510
Library	521,005		450,000	600,000
Parks & Recreation	400,000		16,800	400,000
Public Works	1,325,000		51,000	1,325,000
Total Gifts & Grants Fund	\$ 9,222,500	\$	\$ 1,277,400	\$ 9,230,260
Local Transportation Assistance Fund (LTAF)				
LTAF	\$ 1,290	\$	\$ 1,290	\$
Total Local Trans Asst Fund	\$ 1,290	\$	\$ 1,290	\$
Library Fund				
Library	\$ 63,550	\$	\$ 63,550	\$ 84,840
Total Library Fund	\$ 63,550	\$	\$ 63,550	\$ 84,840
Total Special Revenue Funds	\$ 14,828,090	\$	\$ 6,500,365	\$ 17,261,825
TOTAL ALL FUNDS	\$ 43,728,985	\$	\$ 32,863,420	\$ 48,186,505

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed

CITY/TOWN OF APACHE JUNCTION
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Mayor & City Council				
General Fund	\$ 199,620	\$	\$ 199,620	\$ 232,875
Department Total	\$ 199,620	\$	\$ 199,620	\$ 232,875
City Manager				
General Fund	\$ 743,425	\$	\$ 710,555	\$ 759,835
Department Total	\$ 743,425	\$	\$ 710,555	\$ 759,835
Management Services				
General Fund	\$ 2,510,285	\$	\$ 2,244,340	\$ 2,753,850
Gifts & Grants Fund	154,800		50,000	154,080
Department Total	\$ 2,665,085	\$	\$ 2,294,340	\$ 2,907,930
City Clerk				
General Fund	\$ 795,420	\$	\$ 659,575	\$ 781,875
Department Total	\$ 795,420	\$	\$ 659,575	\$ 781,875
Finance				
General Fund	\$ 821,060	\$	\$ 628,480	\$ 911,260
Gifts & Grants Fund	134,600		134,600	
Department Total	\$ 955,660	\$	\$ 763,080	\$ 911,260
City Attorney				
General Fund	\$ 717,800	\$	\$ 686,035	\$ 741,650
Department Total	\$ 717,800	\$	\$ 686,035	\$ 741,650
General Gov't-Operations				
General Fund	\$ 1,432,000	\$	\$ 757,000	\$ 1,644,415
Gifts & Grants Fund	5,000,000			5,000,000
Department Total	\$ 6,432,000	\$	\$ 757,000	\$ 6,644,415
Development Services				
General Fund	\$ 1,245,070	\$	\$ 1,192,750	\$ 1,416,720
Gifts & Grants Fund	500,000		200,000	500,000
Department Total	\$ 1,745,070	\$	\$ 1,392,750	\$ 1,916,720
Parks & Recreation				
General Fund	\$ 4,472,550	\$	\$ 4,322,850	\$ 4,418,705
Senior Services Fund	325,000		325,000	314,320
Gifts & Grants Fund	400,000		16,800	400,000
Department Total	\$ 5,197,550	\$	\$ 4,664,650	\$ 5,133,025
Library				
General Fund	\$ 1,879,345	\$	\$ 1,679,925	\$ 1,979,970
Gifts & Grants Fund	521,005		450,000	600,000
Library Fund	63,550		63,550	84,840
Department Total	\$ 2,463,900	\$	\$ 2,193,475	\$ 2,664,810
Municipal Court				
General Fund	\$ 835,990	\$	\$ 795,105	\$ 1,161,875
Gifts & Grants Fund	275,000		275,000	320,510
Department Total	\$ 1,110,990	\$	\$ 1,070,105	\$ 1,482,385
Public Safety				
General Fund	\$ 11,278,570	\$	\$ 10,617,840	\$ 11,576,325
Gifts & Grants Fund	912,095		100,000	930,670
Department Total	\$ 12,190,665	\$	\$ 10,717,840	\$ 12,506,995
Public Works				
General Fund	\$ 1,969,760	\$	\$ 1,868,980	\$ 2,545,325
HURF Fund	4,373,775		3,991,150	6,440,430
Streets Projects Fund	773,000		773,000	1,123,000
Gifts & Grants Fund	1,325,000		51,000	1,325,000
Lighting Districts Fund	68,975		68,975	68,975
LTA Fund	1,290		1,290	
Department Total	\$ 8,511,800	\$	\$ 6,754,395	\$ 11,502,730
Total	\$ 43,728,985	\$	\$ 32,863,420	\$ 48,186,505

* 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/TOWN OF APACHE JUNCTION
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	279	\$ 14,485,205	\$ 3,640,920	\$ 1,554,585	\$ 1,580,215	\$ 21,260,925
SPECIAL REVENUE FUNDS						
HURF	26	\$ 1,408,080	\$ 164,810	\$ 206,170	\$ 170,795	\$ 1,949,855
Gifts & Grants	6	346,700	22,620	65,290	26,925	461,535
Total Special Revenue Funds	32	\$ 1,754,780	\$ 187,430	\$ 271,460	\$ 197,720	\$ 2,411,390
TOTAL ALL FUNDS	311	\$ 16,239,985	\$ 3,828,350	\$ 1,826,045	\$ 1,777,935	\$ 23,672,315