

City of Apache Junction

Table of Contents

Fiscal year 2022

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/(Uses) and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department (as applicable)

Schedule G—Full-Time Employees and Personnel Compensation

City of Apache Junction

Resolution for the Adoption of the Budget

Fiscal year 2022

WHEREAS, in accordance with the provisions of Title 42, Ch. 17, Art. 1-5, Arizona Revised Statutes (A.R.S.), the City 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

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 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 of Apache Junction for the fiscal year 2022.

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

APPROVED:

Mayor

ATTEST:

Clerk

City of Apache Junction
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	40,976,720	16,484,920	547,715	4,430,450	0	0	0	62,439,805
2021	Actual Expenditures/Expenses**	E	2	35,181,720	15,972,730	547,715	4,430,450	0	0	0	56,132,615
2022	Fund Balance/Net Position at July 1***		3	13,624,690	10,204,158	0	0				23,828,848
2022	Primary Property Tax Levy	B	4	0							0
2022	Secondary Property Tax Levy	B	5	0							0
2022	Estimated Revenues Other than Property Taxes	C	6	31,847,596	28,612,060	0	0	0	0	0	60,459,656
2022	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	5,079,040	0	295,387	6,354,201	0	0	0	11,728,628
2022	Interfund Transfers (Out)	D	10	3,028,592	8,700,036	0	0	0	0	0	11,728,628
2022	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
											0
											0
2022	Total Financial Resources Available		12	47,522,734	30,116,182	295,387	6,354,201	0	0	0	84,288,504
2022	Budgeted Expenditures/Expenses	E	13	37,473,928	23,692,538	295,387	7,822,155	0	0	0	69,284,007

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

	2021	2022
1	\$ 62,439,805	\$ 69,284,007
2		
3	62,439,805	69,284,007
4		
5	\$ 62,439,805	\$ 69,284,007
6	\$ 96,823,705	\$ 99,547,450

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
Tax Levy and Tax Rate Information
Fiscal year 2022

	2021	2022
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 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 13,640,245	\$ 14,500,000	\$ 14,360,245
City Sales Tax Audit	60,000	10,000	60,000
Use Tax	333,870	418,000	345,000
Exclusive License Fee	50,000	55,000	50,000
Licenses and permits			
Business Licenses	75,000	150,000	75,000
Building Permits	206,000	615,000	490,000
Animal Control	87,000	87,000	87,000
Miscellaneous	60	60	60
Intergovernmental			
State Sales Tax	3,859,127	3,859,127	4,998,488
State Revenue Sharing	6,083,991	6,083,991	5,554,493
County Vehicle License Tax	2,722,168	2,722,168	2,883,215
Charges for services			
Planning and Zoning	16,020	90,000	216,020
Recreation Fees	575,000	200,000	530,000
Library Fees	21,000	15,000	21,000
Returned Item Fees	500	50	500
Fines and forfeits			
Court Fines	430,000	430,000	420,000
Interest on investments			
Interest	189,075	189,075	189,075
Miscellaneous			
Miscellaneous	894,925	894,925	1,567,500
Total General Fund	\$ 29,243,981	\$ 30,319,396	\$ 31,847,596

* 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 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
Highway User Revenue Fund			
State Highway Users Revenue	\$ 3,478,068	\$	\$ 3,479,660
County Sales Tax (1/2 cent)	1,505,000		1,505,000
Engineering Fees	5,000		2,000
Interest	18,000		18,000
Miscellaneous	101,000		104,000
Total Highway Users Revenue Fund	<u>\$ 5,107,068</u>	<u>\$</u>	<u>\$ 5,108,660</u>
Streets Projects Fund			
0.2% Roads TPT	\$ 1,080,000	\$	\$ 1,080,000
Total Streets Projects Fund	<u>\$ 1,080,000</u>	<u>\$</u>	<u>\$ 1,080,000</u>
Lighting Districts Fund			
Miscellaneous	\$ 60,000	\$	\$ 59,000
Total Lighting Districts Fund	<u>\$ 60,000</u>	<u>\$</u>	<u>\$ 59,000</u>
Public Safety Fund			
Public Safety Revenue	\$ 354,985	\$	\$ 360,500
Total Public Safety Fund	<u>\$ 354,985</u>	<u>\$</u>	<u>\$ 360,500</u>
Narcotics Seizure Fund			
Public Safety Revenue	\$ 410,025	\$	\$ 410,000
Total Narcotics Seizure Fund	<u>\$ 410,025</u>	<u>\$</u>	<u>\$ 410,000</u>
Municipal Court Fund			
Court Fees	\$ 354,300	\$	\$ 355,000
Total Municipal Court Fund	<u>\$ 354,300</u>	<u>\$</u>	<u>\$ 355,000</u>
Development Fees Fund			
Development Fees - Parks	\$ 800,000	\$	\$ 1,820,000
Development Fees - Library	100,000		1,540,000
Development Fees - Public Safety	150,000		1,000,000
Development Fees - Public Works	1,581,000		4,400,000
Interest	25,000		
Total Development Fees Fund	<u>\$ 2,656,000</u>	<u>\$</u>	<u>\$ 8,760,000</u>
Art in Public Places Fund			
Miscellaneous	\$ 100,000	\$	\$ 9,810
Total Art in Public Places Fund	<u>\$ 100,000</u>	<u>\$</u>	<u>\$ 9,810</u>
Senior Services Fund			
Miscellaneous	\$ 314,320	\$	\$ 445,000
Total Senior Services Fund	<u>\$ 314,320</u>	<u>\$</u>	<u>\$ 445,000</u>
Library Fund			
Miscellaneous	\$ 53,550	\$	\$ 75,050
Total Library Fund	<u>\$ 53,550</u>	<u>\$</u>	<u>\$ 75,050</u>
Grants Fund			
Development Services	\$ 500,000	\$	\$
Public Safety	1,000,000		
Library	500,000		
Parks & Recreation	200,000		
Contingency	3,500,000		6,820,000
Total Grants Fund	<u>\$ 5,700,000</u>	<u>\$</u>	<u>\$ 6,820,000</u>
Public Education Govt Fund			
Miscellaneous	\$ 50,000	\$	\$ 50,000
Total Public Education Govt Fund	<u>\$ 50,000</u>	<u>\$</u>	<u>\$ 50,000</u>

**City of Apache Junction
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Emergency Mangement Fund			
Contingency	\$ 10,000,000	\$ _____	\$ 5,079,040
Total Senior Services Fund	\$ 10,000,000	\$ _____	\$ 5,079,040
Total Special Revenue Funds	\$ 26,240,248	\$ _____	\$ 28,612,060

* 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.

Total all Funds \$ 55,484,229 \$ 30,319,396 \$ 60,459,656

* 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 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$ 5,079,040	\$ 3,028,592
Total General Fund	\$	\$	\$ 5,079,040	\$ 3,028,592
Special Revenue Funds				
HURF Fund	\$	\$	\$	\$ 3,620,996
Emergency Management Fund	\$	\$	\$	\$ 5,079,040
Total Special Revenue Funds	\$	\$	\$	\$ 8,700,036
Debt Service Funds				
Debt Service Fund	\$	\$	\$ 295,387	\$
Total Debt Service Funds	\$	\$	\$ 295,387	\$
Capital Projects Funds				
Capital Fund - General	\$	\$	\$ 2,733,205	\$
Capital Fund - Hurf	\$	\$	\$ 3,620,996	\$
Total Capital Projects Funds	\$	\$	\$ 6,354,201	\$
Total all Funds	\$	\$	\$ 11,728,628	\$ 11,728,628

**City of Apache Junction
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor & City Council	\$ 231,330	\$	\$ 231,330	\$ 242,197
City Manager	776,720		776,720	868,121
Management Services	2,832,490		2,832,490	3,012,017
City Clerk	776,035		776,035	808,003
Finance	722,000		722,000	747,571
City Attorney	762,605		762,605	702,291
General Govt Operations	1,427,125		1,427,125	1,277,125
Development Services	1,529,175		1,529,175	2,342,976
Parks & Recreation	4,289,640		4,289,640	3,965,599
Library	1,775,775		1,775,775	1,799,224
Municipal Court	1,306,760		1,306,760	1,325,435
Public Safety	12,077,940		12,077,940	13,385,416
Public Works	1,794,125		1,794,125	1,918,913
Contingency	10,675,000		4,880,000	5,079,040
Total General Fund	\$ 40,976,720	\$	\$ 35,181,720	\$ 37,473,928
Special Revenue Funds				
Highway Users Revenue Fund				
Public Works	\$ 3,527,595	\$	\$ 3,015,405	\$ 3,640,706
Total Hwy Users Rev Fund	\$ 3,527,595	\$	\$ 3,015,405	\$ 3,640,706
Streets Projects Fund				
Public Works	\$ 1,160,000	\$	\$ 1,160,000	\$ 1,697,000
Total Streets Projects Fund	\$ 1,160,000	\$	\$ 1,160,000	\$ 1,697,000
Lighting Districts Fund				
Public Works	\$ 68,975	\$	\$ 68,975	\$ 67,000
Total Lighting Districts Fund	\$ 68,975	\$	\$ 68,975	\$ 67,000
Public Safety Fund				
Public Safety	\$ 354,985	\$	\$ 354,985	\$ 201,000
Total Public Safety Fund	\$ 354,985	\$	\$ 354,985	\$ 201,000
Narcotics Seizure Fund				
Public Safety	\$ 500,000	\$	\$ 500,000	\$ 625,000
Total Narcotics Seizure Fund	\$ 500,000	\$	\$ 500,000	\$ 625,000
Municipal Court Fund				
Municipal Court	\$ 354,300	\$	\$ 354,300	\$ 121,000
Total Municipal Court Fund	\$ 354,300	\$	\$ 354,300	\$ 121,000
Development Fees Fund				
Parks & Recreation	\$ 800,000		800,000	1,509,000
Development Services				5,589,000
Library	100,000		100,000	
Public Safety	150,000		150,000	106,000
Public Works	1,581,000		1,581,000	1,581,000
Total Development Fees Fund	\$ 2,631,000	\$	\$ 2,631,000	\$ 8,785,000
Art in Public Places				
Development Services	\$ 100,000	\$	\$ 100,000	\$
Total Art in Public Places Fund	\$ 100,000	\$	\$ 100,000	\$
Senior Services Fund				
Parks & Recreation	\$ 326,500	\$	\$ 326,500	\$ 526,000
Total Senior Services Fund	\$ 326,500	\$	\$ 326,500	\$ 526,000

Library Fund							
Library	\$	86,565	\$	\$	86,565	\$	75,050
Total Library Fund	\$	<u>86,565</u>	\$	\$	<u>86,565</u>	\$	<u>75,050</u>
Grants Fund							
Development Services	\$	500,000	\$	\$	500,000	\$	499,460
Public Safety		1,000,000			1,000,000		1,222,776
Library		500,000			500,000		874,804
Parks & Recreation		200,000			200,000		200,000
Contingency		5,000,000			5,000,000		5,000,000
Total Grants Fund	\$	<u>7,200,000</u>	\$	\$	<u>7,200,000</u>	\$	<u>7,797,040</u>
Public Education Govt Fund							
Public Education Govt Fund	\$	175,000	\$	\$	175,000	\$	157,742
Total Public Education Govt Fund	\$	<u>175,000</u>	\$	\$	<u>175,000</u>	\$	<u>157,742</u>
Total Special Revenue Funds	\$	<u>16,484,920</u>	\$	\$	<u>15,972,730</u>	\$	<u>23,692,538</u>
Debt Service Funds							
Library	\$	547,715	\$	\$	547,715	\$	295,387
Total Debt Service Funds	\$	<u>547,715</u>	\$	\$	<u>547,715</u>	\$	<u>295,387</u>
Capital Projects Funds							
Capital Projects - General	\$	1,131,500	\$	\$	1,131,500	\$	2,733,205
Capital Projects - Hurf		3,298,950			3,298,950		5,088,950
Total Capital Projects Funds	\$	<u>4,430,450</u>	\$	\$	<u>4,430,450</u>	\$	<u>7,822,155</u>
Total all Funds	\$	<u>62,439,805</u>	\$	\$	<u>56,132,615</u>	\$	<u>69,284,007</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
Expenditures/Expenses by Department
Fiscal year 2022**

Department/Fund	Adopted Budgeted Expenditures/ Expenses	Expenditure/ Expense adjustments approved	Actual Expenditures/ Expenses*	Budgeted Expenditures/ Expenses
	2021	2021	2021	2022
Mayor & City Council				
General Fund	\$ 231,330	\$	\$ 231,330	\$ 242,197
Department Total	\$ 231,330	\$	\$ 231,330	\$ 242,197
City Manager				
General Fund	\$ 776,720	\$	\$ 776,720	\$ 868,121
Department Total	\$ 776,720	\$	\$ 776,720	\$ 868,121
Management Services				
General Fund	\$ 2,832,490	\$	\$ 2,832,490	\$ 3,012,017
Capital Fund - General				235,000
Public Education Govt Fund	175,000		175,000	157,742
Department Total	\$ 3,007,490	\$	\$ 3,007,490	\$ 3,404,759
City Clerk				
General Fund	\$ 776,035	\$	\$ 776,035	\$ 808,003
Capital Fund - General	10,300		10,300	
Department Total	\$ 786,335	\$	\$ 786,335	\$ 808,003
Finance				
General Fund	\$ 722,000	\$	\$ 722,000	\$ 747,571
Capital Fund - General	200,000		200,000	120,000
Department Total	\$ 922,000	\$	\$ 922,000	\$ 867,571
City Attorney				
General Fund	\$ 762,605	\$	\$ 762,605	\$ 702,291
Department Total	\$ 762,605	\$	\$ 762,605	\$ 702,291
General Gov't Operations				
General Fund	\$ 1,427,125	\$	\$ 1,427,125	\$ 1,277,125
Capital Fund - General				500,000
General Fund - Contingency	10,675,000		4,880,000	5,079,040
Grants Fund - Contingency	5,000,000		5,000,000	5,000,000
Department Total	\$ 17,102,125	\$	\$ 11,307,125	\$ 11,856,165
Development Services				
General Fund	\$ 1,529,175	\$	\$ 1,529,175	\$ 2,342,976
Art in Public Places Fund	100,000		100,000	
Development Fee Funds				5,589,000
Grants Fund	500,000		500,000	499,460
Department Total	\$ 2,129,175	\$	\$ 2,129,175	\$ 8,431,436
Parks & Recreation				
General Fund	\$ 4,289,640	\$	\$ 4,289,640	\$ 3,965,599
Senior Services Fund	326,500		326,500	526,000
Development Fees Fund	800,000		800,000	1,509,000
Grants Fund	200,000		200,000	200,000
Capital Fund - General	95,000		95,000	739,149
Department Total	\$ 5,711,140	\$	\$ 5,711,140	\$ 6,939,748

Library					
General Fund	\$	1,775,775	\$	\$	1,775,775
Capital Fund - General					1,799,224
Development Fees Fund		100,000			37,656
Grants Fund		500,000			874,804
Library Fund		86,565			75,050
Debt Service Fund		547,715			295,387
Department Total	\$	<u>3,010,055</u>	\$	\$	<u>3,010,055</u>
Municipal Court					
General Fund	\$	1,306,760	\$	\$	1,306,760
Municipal Court Fund		354,300			1,325,435
Department Total	\$	<u>1,661,060</u>	\$	\$	<u>1,661,060</u>
Public Safety					
General Fund	\$	12,077,940	\$	\$	12,077,940
Development Fees Fund		150,000			13,385,416
Public Safety Fund		354,985			106,000
Narcotics Seizure Fund		500,000			201,000
Grant Fund		1,000,000			625,000
Capital Fund - General		24,000			1,222,776
Department Total	\$	<u>14,106,925</u>	\$	\$	<u>14,106,925</u>
Public Works					
General Fund	\$	1,794,125	\$	\$	1,794,125
HURF Fund		3,527,595			1,918,913
Streets Projects Fund		1,160,000			3,640,706
Lighting Districts Fund		68,975			1,697,000
Development Fees Fund		1,581,000			67,000
Capital Fund - General		802,200			1,581,000
Capital Fund - HURF		3,298,950			979,400
Department Total	\$	<u>12,232,845</u>	\$	\$	<u>12,232,845</u>
Total	\$	<u>62,439,805</u>	\$	\$	<u>56,644,805</u>
					<u>69,284,007</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 2022

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
General Fund	292	\$ 16,828,797	\$ 3,971,005	\$ 1,649,373	\$ 1,219,639	\$ 23,668,814
Special Revenue Funds						
HURF Fund	31	\$ 1,553,844	\$ 190,150	\$ 171,731	\$ 183,596	\$ 2,099,321
Grants Fund	7	852,970	211,974	105,038	127,428	1,297,410
Total Special Revenue Funds	38	\$ 2,406,814	\$ 402,124	\$ 276,769	\$ 311,024	\$ 3,396,731
Total all Funds	330	\$ 19,235,611	\$ 4,373,129	\$ 1,926,142	\$ 1,530,663	\$ 27,065,545