

CITY/TOWN OF APACHE JUNCTION
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 23,703,110	\$ 22,130,495		Primary: \$	\$ 22,732,855	\$	\$	\$	\$	\$ 22,732,855	\$ 25,363,595
2. Special Revenue Funds	11,757,515	5,804,527		Secondary:	10,367,615					10,367,615	16,160,115
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 35,460,625	\$ 27,935,022	\$	\$	\$ 33,100,470	\$	\$	\$	\$	\$ 33,100,470	\$ 41,523,710

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	<u>\$35,460,625</u>	<u>\$41,523,710</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>35,460,625</u>	<u>41,523,710</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$35,460,625</u>	<u>\$41,523,710</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$35,460,625</u>	<u>\$41,523,710</u>

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 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 in this column 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
Tax Levy and Tax Rate Information
Fiscal Year 2014

	2013	2014
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	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
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	_____	_____
(2) Secondary property tax rate	_____	_____
(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/TOWN OF APACHE JUNCTION
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,608,000	\$ 10,745,000	\$ 11,200,000
City Sales Tax Audit	140,000	245,000	250,000
City Use Tax			
Exclusive License Fee	110,000	100,000	100,000
Licenses and permits			
Business Licenses	300,000	240,000	240,000
Building Inspections	360,000	475,000	400,000
Animal Control	100,000	80,000	80,000
Miscellaneous	2,500	200	200
Intergovernmental			
State			
Sales Tax	2,996,950	2,996,950	3,096,845
Revenue Sharing	3,660,645	3,660,645	3,998,490
County			
Vehicle License Tax	1,552,745	1,552,745	1,571,320
Charges for services			
Planning and Zoning	3,700	15,000	8,000
Engineering Fees			
Recreation Fees	613,000	575,000	575,000
Library Fees	55,000	53,000	50,000
Fines and forfeits			
Court Fines	400,000	375,000	400,000
Interest on investments			
Interest	4,500	15,000	13,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	600,000	750,000	750,000
Total General Fund	\$ <u>21,507,040</u>	\$ <u>21,878,540</u>	\$ <u>22,732,855</u>

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
HIGHWAY USER REVENUE FUND			
Intergovernmental			
State			
Highway Users Revenue	\$ 2,321,015	\$ 2,321,015	\$ 2,329,805
County			
Sales Tax (1/2 cent)	1,325,000	1,325,000	1,325,000
Engineering	5,000	5,000	5,000
Interest on Investments	2,500	12,000	9,000
Miscellaneous	125,000	125,000	125,000
Total Highway Users Revenue Fund	\$ 3,778,515	\$ 3,788,015	\$ 3,793,805
LIGHTING DISTRICTS FUND			
Miscellaneous	\$ 60,000	\$ 60,000	\$ 60,000
Total Lighting Districts Fund	\$ 60,000	\$ 60,000	\$ 60,000
GIFTS AND GRANTS FUND			
Development Fees	\$ 210,000	\$ 676,500	\$ 500,000
Redevelopment District			
Interest	4,000	8,500	8,500
Miscellaneous	6,548,000	6,077,000	5,950,210
Total Gifts and Grants Fund	\$ 6,762,000	\$ 6,762,000	\$ 6,458,710
LOCAL TRANSPORTATION ASSISTANCE FUND			
L.T.A.F.	\$	\$	\$
L.T.A.F. II			
Interest on Investments	75	135	100
Total Local Transportation Assistance Fund	\$ 75	\$ 135	\$ 100
LIBRARY FUND			
Miscellaneous			
Donations	\$ 55,000	\$ 60,000	\$ 55,000
Total Library Fund	\$ 55,000	\$ 60,000	\$ 55,000
Total Special Revenue Funds	\$ 10,655,590	\$ 10,670,150	\$ 10,367,615
TOTAL ALL FUNDS	\$ 32,162,630	\$ 32,548,690	\$ 33,100,470

* 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 2014

<u>FUND</u>	<u>OTHER FINANCING</u> <u>2014</u>		<u>INTERFUND TRANSFERS</u> <u>2014</u>	
	<u>SOURCES</u>	<u><USES></u>	<u>IN</u>	<u><OUT></u>
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ _____
DEBT SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
INTERNAL SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

CITY/TOWN OF APACHE JUNCTION
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor and City Council	\$ 110,670	\$	\$ 107,150	\$ 116,685
City Manager	314,055		286,597	314,415
Management Services	1,596,005		1,332,448	1,816,320
City Clerk	547,350		517,075	552,305
Elections	76,850		76,535	695
Finance	458,060		439,075	452,350
City Attorney	548,190		547,361	602,970
Non-Departmental	3,760,680		2,966,630	4,057,840
Development Services	1,148,510		1,071,574	1,178,570
Parks and Recreation	3,154,785		3,062,045	3,404,495
Library	1,189,485		1,137,630	1,233,295
Municipal Court	623,600		590,820	663,455
Public Safety	8,833,855		8,776,500	9,147,165
Public Works	1,341,015		1,219,055	1,823,035
Total General Fund	\$ 23,703,110	\$	\$ 22,130,495	\$ 25,363,595
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund				
Public Works/Streets	\$ 3,656,725	\$	\$ 3,289,787	\$ 6,994,315
Public Works/Engineering	721,790		685,640	764,455
Total Highway Users Rev Fnd	\$ 4,378,515	\$	\$ 3,975,427	\$ 7,758,770
Lighting Districts Fund				
Lighting Districts	60,000		50,000	60,000
Total Lighting Districts Fund	\$ 60,000	\$	\$ 50,000	\$ 60,000
Gifts and Grants Fund				
Non-Departmental	6,612,000			6,099,635
City Attorney			36,100	47,165
Development Services	80,000		480,000	309,035
Redevelopment District	500,000		250,000	686,720
Management Services			65,000	36,625
Municipal Court				
Public Safety			491,000	409,720
Library			300,000	
Parks & Recreation	70,000		60,000	605,565
Public Works			40,000	
Total Gifts and Grants Fund	\$ 7,262,000	\$	\$ 1,722,100	\$ 8,194,465
Local Transportation Assist. Fund				
LTAFF				57,880
Total Local Transp Assist Fnd	\$	\$	\$	\$ 57,880
Library Fund				
Library	57,000		57,000	89,000
Total Library Fund	\$ 57,000	\$	\$ 57,000	\$ 89,000
Total Special Revenue Funds	\$ 11,757,515	\$	\$ 5,804,527	\$ 16,160,115
DEBT SERVICE FUNDS				
None				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
None				
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
None				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
None				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 35,460,625	\$	\$ 27,935,022	\$ 41,523,710

* 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
Expenditures/Expenses by Department
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Mayor and City Council				
General Fund	\$ 110,670	\$	\$ 107,150	\$ 116,685
Department Total	<u>\$ 110,670</u>	<u>\$</u>	<u>\$ 107,150</u>	<u>\$ 116,685</u>
City Manager				
General Fund	\$ 314,055	\$	\$ 286,597	\$ 314,415
HURF Fund				
Department Total	<u>\$ 314,055</u>	<u>\$</u>	<u>\$ 286,597</u>	<u>\$ 314,415</u>
Management Services				
General Fund	\$ 1,596,005	\$	\$ 1,332,448	\$ 1,816,320
Redevelopment District	500,000		250,000	686,720
Gifts and Grants Fund			65,000	36,625
Department Total	<u>\$ 2,096,005</u>	<u>\$</u>	<u>\$ 1,647,448</u>	<u>\$ 2,539,665</u>
City Clerk				
General Fund	\$ 624,200	\$	\$ 593,610	\$ 553,000
Department Total	<u>\$ 624,200</u>	<u>\$</u>	<u>\$ 593,610</u>	<u>\$ 553,000</u>
Finance				
General Fund	\$ 458,060	\$	\$ 439,075	\$ 452,350
Department Total	<u>\$ 458,060</u>	<u>\$</u>	<u>\$ 439,075</u>	<u>\$ 452,350</u>
City Attorney				
General Fund	\$ 548,190	\$	\$ 547,361	\$ 602,970
Gifts and Grants Fund			36,100	47,165
Department Total	<u>\$ 548,190</u>	<u>\$</u>	<u>\$ 583,461</u>	<u>\$ 650,135</u>
Non-Departmental				
General Fund	\$ 3,760,680	\$	\$ 2,966,630	\$ 4,057,840
Gifts and Grants Fund	6,612,000			6,099,635
Department Total	<u>\$ 10,372,680</u>	<u>\$</u>	<u>\$ 2,966,630</u>	<u>\$ 10,157,475</u>
Development Services				
General Fund	\$ 1,148,510	\$	\$ 1,071,574	\$ 1,178,570
Gifts and Grants Fund	80,000		480,000	309,035
Department Total	<u>\$ 1,228,510</u>	<u>\$</u>	<u>\$ 1,551,574</u>	<u>\$ 1,487,605</u>
Parks and Recreation				
General Fund	\$ 3,154,785	\$	\$ 3,062,045	\$ 3,404,495
HURF Fund				
Gifts and Grants Fund	70,000		60,000	605,565
Department Total	<u>\$ 3,224,785</u>	<u>\$</u>	<u>\$ 3,122,045</u>	<u>\$ 4,010,060</u>
Library				
General Fund	\$ 1,189,485	\$	\$ 1,137,630	\$ 1,233,295
Gifts and Grants Fund			300,000	
Library Fund	57,000		57,000	89,000
Department Total	<u>\$ 1,246,485</u>	<u>\$</u>	<u>\$ 1,494,630</u>	<u>\$ 1,322,295</u>
Municipal Court				
General Fund	\$ 623,600	\$	\$ 590,820	\$ 663,455
Gifts and Grants Fund				
Department Total	<u>\$ 623,600</u>	<u>\$</u>	<u>\$ 590,820</u>	<u>\$ 663,455</u>
Public Safety				
General Fund	\$ 8,833,855	\$	\$ 8,776,500	\$ 9,147,165
Gifts and Grants Fund			491,000	409,720
Department Total	<u>\$ 8,833,855</u>	<u>\$</u>	<u>\$ 9,267,500</u>	<u>\$ 9,556,885</u>
Public Works				
General Fund	\$ 1,341,015	\$	\$ 1,219,055	\$ 1,823,035
HURF Fund	4,378,515		3,975,427	7,758,770
Lighting Districts	60,000		50,000	60,000
Gifts and Grants Fund			40,000	
L.T.A.F. Fund				57,880
Department Total	<u>\$ 5,779,530</u>	<u>\$</u>	<u>\$ 5,284,482</u>	<u>\$ 9,699,685</u>
Total	<u>\$ 35,460,625</u>	<u>\$</u>	<u>\$ 27,935,022</u>	<u>\$ 41,523,710</u>

CITY/TOWN OF APACHE JUNCTION
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	211	\$ 11,739,885	\$ 2,267,600	\$ 1,301,825	\$ 1,482,470	= \$ 16,791,780
SPECIAL REVENUE FUNDS						
HURF	27	\$ 1,464,790	\$ 169,110	\$ 205,455	\$ 198,340	= \$ 2,037,695
Gifts & Grants		105,245	26,525	13,095	12,275	157,140
Total Special Revenue Funds	27	\$ 1,570,035	\$ 195,635	\$ 218,550	\$ 210,615	= \$ 2,194,835
 TOTAL ALL FUNDS	 238	 \$ 13,309,920	 \$ 2,463,235	 \$ 1,520,375	 \$ 1,693,085	 = \$ 18,986,615