



Town Manager Recommended FY13/14 Budget

Tentative Budget Adoption

June 5, 2013



Schedule A

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	\$ 13,868,814	\$ 12,828,888	\$ 14,738,000		\$ 21,741,167	\$	\$	\$	\$ 3,888,118	\$ 32,679,048	\$ 17,843,048
2. Special Revenue Funds	15,488,485	13,283,843	10,188,000	Primary & Secondary: 4,062,882	8,387,887			3,828,044	1,007,708	28,408,084	14,724,834
3. Debt Service Funds Available	3,817,000	3,817,225			1,840,980			2,077,280		3,918,260	3,918,260
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	3,817,000	3,817,225			1,840,980			2,077,280		3,918,260	3,918,260
6. Capital Projects Funds	11,068,304	985,875	12,338,000		18,807,986			563,885	2,061,141	27,449,519	15,110,519
7. Permanent Funds											
8. Enterprise Funds Available	15,388,881	14,117,285	3,330,000		85,311,725			750,000	250,000	88,141,725	85,811,725
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	15,388,881	14,117,285	3,330,000		85,311,725			750,000	250,000	88,141,725	85,811,725
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 68,820,674	\$ 45,232,887	\$ 40,674,000	\$ 4,062,882	\$ 114,888,744	\$	\$	\$ 7,208,988	\$ 7,208,988	\$ 158,486,828	\$ 117,408,178

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 or voter-approved alternative expenditure limitation

	2013	2014
1.	\$ 68,820,674	\$ 117,408,178
2.		
3.	68,820,674	117,408,178
4.		
5.	\$ 68,820,674	\$ 117,408,178
6.	\$	\$

Schedule B

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>7,032,752</u>	\$ <u>7,366,600</u>
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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,780,217</u>	\$ <u>3,628,882</u>
B. Secondary property taxes	<u>375,000</u>	<u>424,000</u>
C. Total property tax levy amounts	\$ <u>4,155,217</u>	\$ <u>4,052,882</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,715,208</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>3,715,208</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>366,036</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>366,036</u>	
C. Total property taxes collected	\$ <u>4,081,244</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9500</u>	<u>1.9500</u>
(2) Secondary property tax rate		
(3) Total city/town tax rate	<u>1.9500</u>	<u>1.9500</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>66</u> 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.		



Schedule C – General Fund

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 8,922,000	\$ 11,259,845	\$ 10,160,000
Sales Tax Recovery	144,000	118,284	60,000
Licenses and permits			
Business Licenses	69,600	66,609	70,000
Liquor License	3,000	3,000	3,000
Building Revenue	790,000	3,373,509	2,505,600
Intergovernmental			
State Sales Tax	2,204,313	2,113,973	2,278,000
Motor Vehicle Tax	873,907	829,813	879,000
Urban Revenue Sharing	2,692,475	2,692,719	2,941,000
Charges for services			
Gas Franchises	64,000	70,263	67,000
Cable Licenses	150,000	158,572	152,000
Telecommunications	72,996	89,920	99,000
Recreation User Fees	298,400	219,802	173,600
Town Facility Revenue	140,000	167,728	147,000
Interest on investments			
Interest Income	225,000	261,788	225,000
Miscellaneous			
Miscellaneous Revenue	100,000	510,225	100,000
Fund Balance	1,231,000		500,000
Departmental Support Revenue	1,575,700	1,546,721	1,380,967
Total General Fund	\$ 19,556,391	\$ 23,482,772	\$ 21,741,167



Schedule C – Special Revenue Funds

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Highway User Revenue Fund			
Highway Users Revenue	\$ 1,483,531	\$ 1,389,770	\$ 1,487,000
Pinal County Taxes	8,000	15,683	15,000
Fund Balance / Carry Forward	22,000		
Total Highway User Revenue Fund	\$ 1,513,531	\$ 1,405,453	\$ 1,502,000
Waste Water Development Fee			
Development Fees	\$ 695,993	\$ 3,239,889	See Sewer Utility
Interest Income		5,697	
Fund Balance / Carry Forward			
Total Waste Water Development Fee	\$ 695,993	\$ 3,245,585	
Horseshoe Park and Equestrian Centre (HPEC)			
Park Revenues	\$ 505,999	\$ 478,229	\$ 525,000
Total HPEC	\$ 505,999	\$ 478,229	\$ 525,000
Parks Development Fee			
Parks Development Fees	\$ 540,625	\$ 2,347,751	\$ 1,946,250
Interest Income		10,823	
Fund Balance / Carry Forward			
Total Parks Development Fee	\$ 540,625	\$ 2,358,574	\$ 1,946,250
Town Buildings & Vehicle Fund			
Town Building & Vehicle Development Fee	\$ 182,510	\$ 823,056	\$ 817,815
Fund Balance	50,000		
Total Transportation Development Fee	\$ 232,510	\$ 823,056	\$ 817,815
Transportation Development Fee			
Transportation Development Impact Fee	\$ 154,454	\$ 556,337	\$ 553,665
Total Transportation Development Fee	\$ 154,454	\$ 556,337	\$ 553,665
Library Development Fee			
Library Development Impact Fee	\$ 171,250	\$ 840,019	\$ 616,500
Interest Income		3,584	
Fund Balance			
Total Library Development Fee	\$ 171,250	\$ 843,602	\$ 616,500



Schedule C – Special Revenue Funds (Continued)

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Community Events			
Contributions/Donations	\$ 35,000	\$ 15,509	\$ 25,000
<u>Fund Balance</u>			<u>10,000</u>
Total Community Events	<u>\$ 35,000</u>	<u>\$ 15,509</u>	<u>\$ 35,000</u>
Public Safety Development Fee			
Public Safety Development Fees	\$ 92,438	\$ 440,703	\$ 332,625
Interest Income		1,028	
<u>Fund Balance</u>			<u></u>
Total Public Safety Development Fee	<u>92,438</u>	<u>\$ 441,731</u>	<u>\$ 332,625</u>
Emergency Services			
City Sales Tax	\$ 1,116,000	\$ 1,240,924	\$ 1,207,000
Miscellaneous	15,000	32,313	30,000
Fire Inspections	20,000	31,808	45,000
County Island Fire District			912,000
<u>Fund Balance</u>			<u></u>
Total Emergency Services	<u>\$ 1,151,000</u>	<u>\$ 1,305,045</u>	<u>\$ 2,194,000</u>
Fire Development Fee			
Fire Development Fees	\$ 108,081	\$ 472,385	\$ 388,395
<u>Fund Balance</u>	<u>20,000</u>		<u></u>
Total Fire Development Fee	<u>\$ 128,081</u>	<u>\$ 472,385</u>	<u>\$ 388,395</u>
Municipal Town Center			
City Sales Tax	\$ 360,000	\$ 386,161	\$ 435,117
Town Facility Rentals	33,000	18,764	15,000
Signage Revenue		5,504	6,500
<u>Fund Balance</u>	<u>100,000</u>		<u></u>
Contributions/Donations		3,862	
Total Municipal Town Center	<u>\$ 493,000</u>	<u>\$ 414,380</u>	<u>\$ 456,617</u>
Total Special Revenue Funds	<u>\$ 5,713,879</u>	<u>\$ 12,359,888</u>	<u>\$ 9,367,867</u>



Schedule C – Debt Service and Capital Funds

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
Special Assessment			
Property Assessments	\$ 1,840,990	\$ 1,840,491	\$ 1,840,990
Total Special Assessment	\$ 1,840,990	\$ 1,840,491	\$ 1,840,990
Total Debt Service Funds	\$ 1,840,990	\$ 1,840,491	\$ 1,840,990
CAPITAL PROJECTS FUNDS			
Drainage & Transportaion			
2% Construction Sales Tax	\$ 960,000	\$ 1,359,057	\$ 1,317,000
Fund Balance / Carry Forward	759,618		3,178,495
Developer Contribution	110,000	3,236,384	
Reimbursement from Government Agency	254,235		2,112,500
Interest Income	143,000	30,808	
Total Drainage & Transportaion	\$ 2,226,853	\$ 4,626,249	\$ 6,607,995
Carry Forward / Miscellaneous			
Unallocated Revenue	\$ 10,000,000		\$ 10,000,000
	\$ 10,000,000		\$ 10,000,000
Total Capital Projects Funds	\$ 12,226,853	\$ 4,626,249	\$ 16,607,995



Schedule C – Enterprise Funds

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Sewer Utility			
User Fees	\$ 3,329,564	\$ 3,462,119	\$ 3,919,851
Interest Income	15,000	10,745	
Fund Balance	1,067,668		
Development Fees			2,328,224
Total Sewer Utility	\$ 4,412,232	\$ 3,472,864	\$ 6,248,075
Water Company			
Water Sales	\$ 8,790,000	\$ 9,011,164	\$ 9,610,663
Miscellaneous	228,400	212,111	239,400
Loan Proceeds			47,500,000
Fund Balance	250,000		
Total Water Company	\$ 9,268,400	\$ 9,223,275	\$ 57,350,063
Solid Waste			
User Fees	\$ 1,440,185	\$ 1,454,400	\$ 1,626,087
Recycling	68,392	50,900	20,000
Cart Fees		79,527	67,500
Fund Balance	45,000		
Total Solid Waste	\$ 1,553,577	\$ 1,584,827	\$ 1,713,587
Total Enterprise Funds	\$ 15,234,209	\$ 14,280,966	\$ 65,311,725
TOTAL ALL FUNDS	\$ 54,572,322	\$ 56,590,367	\$ 114,869,744



Schedule D

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Waste Water	\$	\$	\$	\$ 500,000
Library				393,029
Emergency Services				2,315,785
Horseshoe Park and Equestrian Centre				689,305
Total General Fund	\$	\$	\$	\$ 3,898,119
SPECIAL REVENUE FUNDS				
Emergency Services	\$	\$	\$ 2,648,410	\$ 95,300
Public Safety				332,625
Library			393,029	
Fire			95,300	26,119
Transportation				553,665
Horseshoe Park and Equestrian Centre			689,305	
Total Special Revenue Funds	\$	\$	\$ 3,826,044	\$ 1,007,709
DEBT SERVICE FUNDS				
Special Assessment	\$	\$	\$ 2,077,260	\$
Total Debt Service Funds	\$	\$	\$ 2,077,260	\$
CAPITAL PROJECTS FUNDS				
Drainage & Transportation	\$	\$	\$ 553,665	\$ 2,051,141
Total Capital Projects Funds	\$	\$	\$ 553,665	\$ 2,051,141
ENTERPRISE FUNDS				
Water Division	\$	\$	\$	\$ 250,000
Sewer Utility			750,000	
Total Enterprise Funds	\$	\$	\$ 750,000	\$ 250,000
TOTAL ALL FUNDS	\$	\$	\$ 7,206,969	\$ 7,206,969



Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES** 2014
GENERAL FUND				
Town Council	\$ 155,535	\$	\$ 141,467	\$ 199,935
Town Manager	612,266		611,060	867,597
Town Clerk & Legal Services	528,418		409,290	586,849
Management Services	1,453,122		1,221,050	1,305,049
Development Services	4,993,592	411,556	4,955,388	7,197,851
Workforce & Technology	1,595,796		1,524,233	2,295,098
Economic Development	857,911		845,512	1,165,294
Non-Departmental	3,389,818	(38,000)	3,220,669	4,225,375
Total General Fund	\$ 13,586,258	\$ 373,556	\$ 12,928,669	\$ 17,843,048
SPECIAL REVENUE FUNDS				
Highway Users Revenue	\$ 1,513,531	\$ 130,542	\$ 1,586,368	\$ 1,502,000
Street Light Improv District	400,373		361,594	424,000
Parks Development Fee	2,240,350		1,194,149	1,162,691
Town Bldgs & Vehicle Dev Fee	737,838		737,049	687,799
Transportation Dev Fee				
Library Development Fee	1,012,872		1,012,320	1,009,529
Community Events	35,000		17,114	35,000
Public Safety Dev Fee	355,806		349,912	
Fire Development Fee	332,190		337,353	173,318
Emergency Services	7,628,696		6,637,928	8,375,992
Horseshoe Park	937,547	38,000	973,989	1,214,305
Town Center	133,750		76,067	140,000
Total Special Revenue Funds	\$ 15,327,953	\$ 168,542	\$ 13,283,843	\$ 14,724,634
DEBT SERVICE FUNDS				
Special Assessment Fund	\$ 3,917,000	\$	\$ 3,917,225	\$ 3,918,250
Total Debt Service Funds	\$ 3,917,000	\$	\$ 3,917,225	\$ 3,918,250
CAPITAL PROJECTS FUNDS				
Drainage & Transportation	\$ 1,973,402	\$	\$ 985,875	\$ 5,110,519
Carry Forward / Miscellaneous	10,000,000	(915,098)		10,000,000
Total Capital Projects Funds	\$ 11,973,402	\$ (915,098)	\$ 985,875	\$ 15,110,519
ENTERPRISE FUNDS				
Sewer Utility	\$ 5,858,225	\$	\$ 4,809,065	\$ 6,998,075
Water Company	7,604,159	373,000	7,844,361	57,100,063 ***
Solid Waste	1,553,577		1,463,859	1,713,587
Total Enterprise Funds	\$ 15,015,961	\$ 373,000	\$ 14,117,285	\$ 65,811,725
TOTAL ALL FUNDS	\$ 59,820,574	\$	\$ 45,232,897	\$ 117,408,176

* 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.

** Budgeted expenditures/expense includes budgeted fund balances, reserves and contingency.

*** Includes \$47.5 million of acquisition and operating costs for H2O Water Company.

Schedule G

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						
Town Council	7.00	\$ 83,638	\$	\$	\$ 10,405	= \$ 94,043
Town Manager	5.00	560,423	104,898	31,518	53,496	= 750,333
Town Clerk & Legal Services	2.00	136,206	15,175	21,258	10,924	= 183,563
Management Services	15.10	801,765	68,811	118,351	104,232	= 1,093,159
Development Services	66.32	3,569,258	372,836	565,272	477,164	= 4,984,530
Workforce & Technology	10.30	718,136	81,079	46,291	105,327	= 950,833
Economic Development	15.50	997,971	116,169	138,330	107,393	= 1,359,863
Non-Departmental		75,000				= \$ 75,000
Total General Fund	121.22	\$ 6,942,397	\$ 758,968	\$ 921,020	\$ 868,941	= \$ 9,491,324
ENTERPRISE FUNDS						
Water	22.70	\$ 1,241,893	\$ 127,473	\$ 219,221	\$ 134,551	= \$ 1,723,138
Sewer	3.30	175,539	18,082	45,962	19,021	= 258,604
Solid Waste	2.80	151,301	10,206	26,768	29,699	= 217,974
EMS	34.50	2,710,359	339,470	332,696	281,329	= 3,663,854
Total Enterprise Funds	63.30	\$ 4,279,092	\$ 495,231	\$ 624,647	\$ 464,600	= \$ 5,863,570
TOTAL ALL FUNDS	184.52	\$ 11,221,489	\$ 1,254,197	\$ 1,545,667	\$ 1,333,541	= \$ 15,354,894





**TOWN OF QUEEN CREEK
OPERATING FUNDS CAPITAL
FY13/14 RECOMMENDED BUDGET**

GENERAL FUND (Funded from General Fund)

DESCRIPTION	2014
SPLASH PAD	\$ 120,000
DOG PARK	120,000
HOTEL FEASABILITY STUDY FOR BOX CANYON	50,000
STALL MATS	20,000
SOUND FOR SHED ROWS	10,000
CASE 570 NXT TRACTOR W/CAB	95,044
COUNCIL CHAMBER TECHNOLOGY UPGRADE	50,000
VIRTUAL DESKTOP	310,210
LIS/IVR REPLACEMENT	296,176
FOUNDERS PARK PLAYGROUND SHADE STRUCTURE	20,000
MONUMENT SIGNS	100,000
TOTAL BUDGETED EXPENDITURE	\$ 1,191,430

EMERGENCY SERVICES (Funded from EMS Program)

DESCRIPTION	2014
FIRE PUMPER TRUCK (LEASE/PURCHASE)	\$ 95,300 ¹
TOTAL BUDGETED EXPENDITURE	\$ 95,300

1. Reflects year one of a 7 year lease/purchase for new fire apparatus, total acquisitions cost \$600,000.





**TOWN OF QUEEN CREEK
UTILITY FUNDS CAPITAL BUDGET
FY13/14 RECOMMENDED BUDGET**

SEWER (Funded from Sewer/Waste Water Program)

DESCRIPTION	2014
VICTORIA DOSING SITE	\$ 50,000
SEWER MASTER PLAN UPDATE	60,000
HASTINGS DOSING SITE	65,000
VILLAGES DOSING SITE	75,000
RIGGS RD EXTENSION - ELLSWORTH EAST	90,000
POWER RD LIFT STATION - OCOTILLO	150,000
RIGGS RD EXTENSION - POWER TO HAWES	264,000
RITTENHOUSE EXTENSION TO RYAN	365,440
TOTAL BUDGETED EXPENDITURE	\$ 1,119,440

WATER (Funded from Water Program)

DESCRIPTION	2014
WATER TRUCK	\$ 128,100
ORCHARD RANCH OUT FLOW STANDPIPE FOR IRRIGATION	20,000
SHCNEPF WELL SITE IMPROVEMENTS	35,000
VICTORIA WELL SITE IMPROVEMENTS	40,000
CONVERSION OF WELLS TO RECOVERY WELLS	50,000
RIGGS RD EXTENSION - ELLSWORTH EAST	50,000
ORCHARD RANCH BOOSTER TO UPPER ZONE	50,000
SCADA SOFTWARE PLATFORM UPGRADE	60,000
HASING WELL SITE IMPROVEMENTS	65,000
SOSSAMAN - 2 WELLS, STORAGE, TRANSMISSION	150,000
WATER MASTER PLAN	150,000
MAIN FROM SOSSAMAN TO 195TH ST	250,000
TOTAL BUDGETED EXPENDITURE	\$ 1,048,100





**TOWN OF QUEEN CREEK
DRAINAGE & TRANSPORTATION
FY13/14 RECOMMENDED CAPITAL BUDGET**

DESCRIPTION	2014
PROJECTS	
LIBRARY ACCESS ROAD	\$ 185,000
INTERSECTION OF RITTENHOUSE AND CLOUD	250,000
RITTENHOUSE WEST OF VESTAR	737,874
OCOTILLO UPRR CROSSING	115,000
ELSWORTH OCOTILLO TO RITTENHOUSE	500,000
CHANDLER HTS @ SOSSAMAN TRAFFIC SIGNAL	420,000
FREEWAY DIRECTIONAL SIGNS	50,000
TRANSPORTATION STUDY	150,000
FLASHING YELLOW TURN SIGNAL AT QC MARKETPLACE	15,000
CROSS WALK INVENTORY FOR PRIORITY INTERSECTIONS	40,000
OCOTILLO POWER TO RECKER	2,000,000 ¹
TOTAL BUDGETED EXPENDITURE	\$ 4,462,874
PROJECTS APPROVED BY COUNCIL 01/16/2013	

1. Reflects monies from Town of Gilbert. The remainder of the total capital budget is funded from fund balance reserves.





TOWN OF QUEEN CREEK FY 13/14 RECOMMENDED NEW STAFFING

Department	Cost Center	Description	Personnel Costs ¹
Workforce & Technology	Information Technology	Business Analyst	\$ 64,395
Economic Development	Economic Development	Analyst	64,395
Economic Development	Marketing & Communications	Part Time Media Specialist	35,000
Economic Development	Horseshoe Park & Equestrian Centre	M&O Tech	48,000
Economic Development	QC Inc.	Part Time Staffing	15,000 *
Development Services	Planning	Principle Planner	110,641
Development Services	Planning	Planning Admin Assistant	45,080
Development Services	Engineering	Traffic Engineer/Town Engineer	93,131
Development Services	Engineering	Part Time Inspector	35,188
Development Services	Building Safety	Inspector	71,344
Development Services	Building Safety	Plans Examiner	84,690
Development Services	Streets	M&O Assistant	45,079
Development Services	Streets	M&O Assistant	45,079
Development Services	Grounds	Part Time Park Ranger	21,653
Development Services	Neighborhood Preservation	Part Time Coordinator	19,403
Development Services	Neighborhood Preservation	Part Time Coordinator	19,403
Development Services	Solid Waste	Part Time Admin Assistant	30,000 *
Development Services	Solid Waste	Part Time Inspector	30,000 *
Utilities	Water	Management Assistant	73,000 *
EMS	Fire	Fire Fighter	86,390 *
EMS	Fire	Fire Fighter	86,390 *
Total New Full Time Employees		17	\$ 1,123,261
General Fund Full Time Employees		12.5	\$ 802,481
Other Funds Full Time Employees		4.5	\$ 320,780

¹ Includes fringe benefit costs

*These positions are not funded from the General Fund but through the special revenue funds/enterprise funds.