

CITY/TOWN OF Queen Creek  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2011

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2010	ACTUAL EXPENDITURES/EXPENSES ** 2010	FUND BALANCE/NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 19,045,880	\$ 16,855,562	\$ 12,180,000		\$ 17,201,805	\$	\$	\$ 675,000	\$ 33,694	\$ 30,023,111	\$ 17,876,805
2. Special Revenue Funds	56,166,909	16,212,231	7,386,000	Primary & Secondary: 5,647,897	38,872,852			861,232	744,657	52,023,324	45,381,981
3. Debt Service Funds Available	3,888,625	3,918,975			1,826,375			2,060,000		3,886,375	3,886,375
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	3,888,625	3,918,975			1,826,375			2,060,000		3,886,375	3,886,375
6. Capital Projects Funds	8,105,739	7,948,615	2,947,000		8,768,238			391,000	2,033,881	10,072,357	9,159,238
7. Permanent Funds											
8. Enterprise Funds Available	10,914,963	3,194,808	5,227,000		13,916,475				1,175,000	17,968,475	13,916,475
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	10,914,963	3,194,808	5,227,000		13,916,475				1,175,000	17,968,475	13,916,475
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 98,122,116	\$ 48,130,191	\$ 27,740,000	\$ 5,647,897	\$ 80,585,745	\$	\$	\$ 3,987,232	\$ 3,987,232	\$ 113,973,642	\$ 90,220,874

**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

	2010	2011
1. Budgeted expenditures/expenses	\$ 98,122,116	\$ 90,220,874
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	98,122,116	90,220,874
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 98,122,116	\$ 90,220,874
6. EEC or voter-approved alternative expenditure limitation	\$	\$

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 Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

**CITY/TOWN OF \_\_\_ Queen Creek \_\_\_\_\_**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2011**

	<b>2010</b>	<b>2011</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 6,028,515	\$ 6,476,902
2. Amount received from primary property taxation in the <b>current year</b> 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      Emergency Svcs	\$ 5,750,000	\$ 5,330,445
B. Secondary property taxes      SLID's	390,044	317,452
C. Total property tax levy amounts	\$ 6,140,044	\$ 5,647,897
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 5,347,000	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 5,347,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 362,000	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 362,000	
C. Total property taxes collected	\$ 5,709,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9500	1.9500
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.9500	1.9500

B. Special assessment district tax rates  
 Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating 58 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 Queen Creek**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2011**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2010</b>	<b>ACTUAL REVENUES* 2010</b>	<b>ESTIMATED REVENUES 2011</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 11,500,000	\$ 9,200,000	\$ 9,500,000
Sales Tax Recovery	500,000	300,000	250,000
<b>Licenses and permits</b>			
Business Licenses	92,494	64,127	92,500
Planning Revenue	88,700	28,898	65,000
Engineering Revenue	219,600	200,079	195,000
Fire Revenue	45,000	17,696	20,000
Liquor License		2,250	
Building Revenue	314,357	753,567	414,655
<b>Intergovernmental</b>			
State Sales Tax	1,261,916	1,205,000	1,229,132
Motor Vehicle Tax	566,334	660,034	570,324
Urban Revenue Sharing	2,119,156	2,119,156	1,597,380
<b>Charges for services</b>			
Gas Franchises	60,556	55,481	60,600
Cable Licenses	125,997	125,000	125,997
Telecommunications	43,103	44,430	43,100
<b>Fines and forfeits</b>			
Fines			
<b>Interest on investments</b>			
Interest Income	400,685	300,000	425,000
<b>In-lieu property taxes</b>			
In Lieu Tax Payments	36,367		
<b>Contributions</b>			
Voluntary contributions	72,000		25,000
<b>Miscellaneous</b>			
Horseshoe Park and Equestrian Centre	150,000	125,000	120,000
Recreation User Fees	180,000	95,222	150,000
Miscellaneous Revenue	59,378	350,000	72,900
Town Facility Revenue	90,000	122,727	91,980
Fund Balance	668,299		500,000
Departmental Support Revenue	1,482,336	1,701,237	1,653,237
<b>Total General Fund</b>	<b>\$ 20,076,278</b>	<b>\$ 17,469,904</b>	<b>\$ 17,201,805</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Revenue	\$ 991,969	\$ 916,902	\$ 965,951
LGIP Interest			
Pinal County Taxes	13,000	5,973	13,000
Fund Balance	308,207		30,937
<b>Total Highway User Revenue Fund</b>	<b>\$ 1,313,176</b>	<b>\$ 922,875</b>	<b>\$ 1,009,888</b>
<b>Local Transportation Assistance Fund</b>			
LTAf Revenue	\$ 103,936	\$ 76,715	\$
LGIP Interest			
LTAf II Revenue	30,000	44,088	
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 133,936</b>	<b>\$ 120,803</b>	<b>\$</b>
<b>Grants/Trusts</b>			
Grant Award	\$ 500,000	\$ 246,828	\$
<b>Total Grants/Trusts</b>	<b>\$ 500,000</b>	<b>\$ 246,828</b>	<b>\$</b>
<b>Street Lighting District</b>			
Unallocated Revenues	\$	\$	\$ 108,448

**CITY/TOWN OF Queen Creek**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2011**

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
Establishment Fee			1,500
<b>Total Street Lighting District</b>			\$ 109,948
<b>Miscellaneous/Carryforward</b>			
Unallocated Revenue	\$ 35,624,000		\$ 29,683,330
<b>Total Miscellaneous/Carryforward</b>	\$ 35,624,000		\$ 29,683,330
<b>Waste Water Development Fee</b>			
Development Fees	\$ 665,247	\$ 1,272,838	\$ 1,042,410
Sewer Over Sizing Connection	150,000		
Bureau of Reclamation Grant			
Water Reuse Lines Phase 1 ARRA Funds			
City of Mesa			
Fund balance	477,631		658,233
<b>Total Waste Water Development Fee</b>	\$ 1,292,878	\$ 1,272,838	\$ 1,700,643
<b>HOME Housing Rehab</b>			
HOME Rehab Program	\$ 45,000		
<b>Total HOME Housing Rehab</b>	\$ 45,000		
<b>CDBG Grant</b>			
Improvements	\$ 100,000	\$ 85,978	
<b>Total CDBG Grant</b>	\$ 100,000	\$ 85,978	
<b>Parks Development Fee</b>			
Parks Development Fees	\$ 583,343	\$ 1,345,195	\$ 915,040
Reimbursement from Developers			152,579
Fund Balance			167,010
Energy Efficiency & Conservation Grant			140,000
<b>Total Parks Development Fee</b>	\$ 583,343	\$ 1,345,195	\$ 1,374,629
<b>Town Buildings &amp; Vehicle Fund</b>			
Town Building & Vehicle Development Fee	\$ 346,061	\$ 460,901	\$ 557,343
Fund Balance	381,791		340,588
LGIP Interest		1,230	
<b>Total Town Buildings &amp; Vehicle Fund</b>	\$ 727,852	\$ 462,131	\$ 897,931
<b>Transportation Development Fee</b>			
Transportation Development Impact Fee	\$ 301,969	\$ 233,229	\$ 579,608
Government Agency Reimbursement		343	
<b>Total Transportation Development Fee</b>	\$ 301,969	\$ 233,572	\$ 579,608
<b>Library Development Fee</b>			
Library Development Impact Fee	\$ 139,740	\$ 325,533	\$ 219,200
Fund Balance	500,000		787,109
LGIP Interest		137	
<b>Total Library Development Fee</b>	\$ 639,740	\$ 325,670	\$ 1,006,309
<b>Parks &amp; Rec Trust</b>			
Contributions/Donations	\$ 30,000	\$ 9,398	\$ 15,000
Parks & Rec Scholarships	50,000	173	47,000
LGIP Interest		23	
<b>Total Parks &amp; Rec Trust</b>	\$ 80,000	\$ 9,594	\$ 62,000
<b>Community Events</b>			
Contributions/Donations (1)	\$ 75,140	\$ 17,402	\$ 56,500
<b>Total Community Events</b>	\$ 75,140	\$ 17,402	\$ 56,500
<b>Public Safety Development Fee</b>			
Public Safety Development Fees	\$ 83,454	\$ 170,361	\$ 136,212
Fund Balance			122,360
Grants/Trusts	128,000		
LGIP Interest		308	
<b>Total Public Safety Development Fee</b>	\$ 211,454	\$ 170,669	\$ 258,572
<b>Emergency Services</b>			

**CITY/TOWN OF Queen Creek**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2011**

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
City Sales Tax	\$ 1,500,000	\$ 1,100,000	\$ 1,395,000
Miscellaneous	25,000		
LGIP Interest		698	
Fund Balance	260,119		102,830
<b>Total Emergency Services</b>	<b>\$ 1,785,119</b>	<b>\$ 1,100,698</b>	<b>\$ 1,497,830</b>
<b>Fire Development Fee</b>			
Fire Development Fees	\$ 126,975	\$ 179,569	\$ 224,986
Fund Balance			210,678
LGIP Interest		785	
<b>Total Fire Development Fee</b>	<b>\$ 126,975</b>	<b>\$ 180,354</b>	<b>\$ 435,664</b>
<b>Water Development Fee</b>			
Water Development Fees	\$ 334,161		
<b>Total Water Development Fee</b>	<b>\$ 334,161</b>		
<b>Municipal Town Center</b>			
City Sales Tax	\$ 300,000	\$ 247,322	\$ 200,000
LGIP Interest		187	
<b>Total Municipal Town Center</b>	<b>\$ 300,000</b>	<b>\$ 247,509</b>	<b>\$ 200,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 44,174,743</b>	<b>\$ 6,742,115</b>	<b>\$ 38,872,852</b>

(1) NOTE: FY2010 Community Events revenue includes \$33,694 of innerfund transfers

**DEBT SERVICE FUNDS**

**Special Assessment**

Property Assessments	\$ 2,323,625	\$ 2,179,085	\$ 1,826,375
LGIP Interest		147	
<b>Total Special Assessment</b>	<b>\$ 2,323,625</b>	<b>\$ 2,179,232</b>	<b>\$ 1,826,375</b>
<b>Total Debt Service Funds</b>	<b>\$ 2,323,625</b>	<b>\$ 2,179,232</b>	<b>\$ 1,826,375</b>

**CAPITAL PROJECTS FUNDS**

**Drainage & Transportation**

2% Construction Sales Tax	\$ 2,330,000	\$ 1,389,856	\$ 1,320,000
Fund Balance	1,872,671		4,524,003
Reimbursement from Developer	806,792	503,120	
Maricopa Association of Government	3,750,000		2,744,235
Reimbursement from Government Agency	2,700,000	104,144	
LGIP Interest		73,839	
SCTAP Grant			180,000
Interest Income		16,487	
<b>Total Drainage &amp; Transportation</b>	<b>\$ 11,459,463</b>	<b>\$ 2,087,446</b>	<b>\$ 8,768,238</b>
<b>Total Capital Projects Funds</b>	<b>\$ 11,459,463</b>	<b>\$ 2,087,446</b>	<b>\$ 8,768,238</b>

**ENTERPRISE FUNDS**

**Sewer Utility**

User Fees	\$ 2,577,514	\$ 2,592,895	\$ 2,577,514
LGIP Interest		7,075	
Fund Balance	682,000		614,920
<b>Total Sewer Utility</b>	<b>\$ 3,259,514</b>	<b>\$ 2,599,970</b>	<b>\$ 3,192,434</b>

**Water Company**

Water Sales	\$ 7,258,246	\$ 6,351,907	\$ 7,500,000
Irrigation	195,000	55,826	248,318
Fireflow	72,066	78,691	218,076
Hookups	18,000	96,072	93,450
Miscellaneous	612,137	339,517	270,761
Loan Proceeds WIFA		2,021,716	
Fund Balance			1,219,509
<b>Total Water Company</b>	<b>\$ 8,155,449</b>	<b>\$ 8,943,729</b>	<b>\$ 9,550,114</b>

**CITY/TOWN OF Queen Creek**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2011**

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
<b>Solid Waste</b>			
User Fees	\$	\$	\$ 1,008,275
Recycling			5,479
Loan Proceeds		1,000,000	
Fund Balance			160,173
<b>Total Solid Waste</b>	\$	\$ 1,000,000	\$ 1,173,927
<b>Total Enterprise Funds</b>	\$ 11,414,963	\$ 12,543,699	\$ 13,916,475
<b>TOTAL ALL FUNDS</b>	\$ 89,449,072	\$ 41,022,397	\$ 80,585,745

\* 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 Queen Creek**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2011**

<b>FUND</b>	<b>OTHER FINANCING 2011</b>		<b>INTERFUND TRANSFERS 2011</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
General Fund	\$	\$	\$ 675,000	\$ 33,694
<b>Total General Fund</b>	\$	\$	\$ 675,000	\$ 33,694
<b>SPECIAL REVENUE FUNDS</b>				
Emergency Services	\$	\$	\$	\$ 233,174
Fire Development Fee Fund			102,455	73,119
Public Safety Development Fee Fund			130,719	
Town Bldgs Development Fee Fund				39,270
Parks Development Fee Fund			86,270	
Municipal Town Center Fund				8,094
LTAF Fund			8,094	
Transportation Development Fee				391,000
Waste Water Development Fee			500,000	
Community Events			33,694	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 861,232	\$ 744,657
<b>DEBT SERVICE FUNDS</b>				
Special Assessment	\$	\$	\$ 2,060,000	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 2,060,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Drainage & Transportation	\$	\$	\$ 391,000	\$ 2,033,881
<b>Total Capital Projects Funds</b>	\$	\$	\$ 391,000	\$ 2,033,881
<b>ENTERPRISE FUNDS</b>				
Sewer Utility	\$	\$	\$	\$ 500,000
Water Company				675,000
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 1,175,000
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 3,987,232	\$ 3,987,232

**CITY/TOWN OF Queen Creek**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2011**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2010</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2011</b>
<b>GENERAL FUND</b>				
Town Council	\$ 146,300	\$	\$ 115,517	\$ 140,376
Town Manager	832,768		794,487	844,652
Legislative Affairs	107,365		95,461	106,188
Legal Services	260,000		315,000	234,000
Controller	633,692		593,796	582,705
Budget	208,264		201,760	208,511
Human Resources	558,687		379,550	392,621
Information & Marketing Svcs	2,544,266		2,129,788	2,221,109
Town Clerk	246,816		197,079	200,682
Economic Development	219,203		216,165	226,335
Community Development	2,464,705		2,214,227	2,073,318
Parks & Recreation	3,506,262		2,745,710	3,335,356
Public Works	4,400,016		3,679,386	3,892,322
Public Safety	1,347,350		1,341,131	1,265,268
Non-Departmental	391,014		1,836,505	840,516
Long Range				790,542
Contingency	1,179,172			522,304
<b>Total General Fund</b>	<b>\$ 19,045,880</b>	<b>\$</b>	<b>\$ 16,855,562</b>	<b>\$ 17,876,805</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Revenue	\$ 2,846,176	\$	\$ 1,308,102	\$ 1,009,888
Local Transportation Asst	133,936			8,094
Street Light Improv District	390,044		278,241	427,400
Grants/Trusts	500,000		1,972	
Miscellaneous Fund	35,624,000			29,683,330
CDBG Grant Fund	100,000		85,975	
HOME Housing Rehab	45,000			
Waste Water Development Fee	4,883,571		3,430,000	2,200,643
Parks Development Fee	1,286,526		1,381,560	1,460,899
Town Bldgs & Vehicle Dev Fee	688,582		1,462,086	897,931
Transportation Dev Fee			275,000	579,608
Library Development Fee	1,006,225		1,073,924	1,006,309
Parks & Rec Trust	80,000		5,260	62,000
Community Events	75,140		52,215	90,194
Public Safety Dev Fee	551,237		452,690	389,291
Fire Development Fee	580,119		102,072	538,119
Emergency Services	6,742,192		6,303,134	6,828,275
Municipal Town Center	300,000			200,000
Water Development Fee	334,161			
<b>Total Special Revenue Funds</b>	<b>\$ 56,166,909</b>	<b>\$</b>	<b>\$ 16,212,231</b>	<b>\$ 45,381,981</b>
<b>DEBT SERVICE FUNDS</b>				
Special Assessment Fund	\$ 3,888,625	\$	\$ 3,918,975	\$ 3,886,375
<b>Total Debt Service Funds</b>	<b>\$ 3,888,625</b>	<b>\$</b>	<b>\$ 3,918,975</b>	<b>\$ 3,886,375</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Drainage & Transportation Improvement District	\$ 8,105,739	\$	\$ 7,838,865	\$ 9,159,238
<b>Total Capital Projects Funds</b>	<b>\$ 8,105,739</b>	<b>\$</b>	<b>\$ 7,948,615</b>	<b>\$ 9,159,238</b>
<b>ENTERPRISE FUNDS</b>				
Sewer Utility	\$ 2,759,514	\$	\$ 2,500,000	\$ 3,192,434
Water Company	8,155,449			9,550,114
Solid Waste			694,808	1,173,927
<b>Total Enterprise Funds</b>	<b>\$ 10,914,963</b>	<b>\$</b>	<b>\$ 3,194,808</b>	<b>\$ 13,916,475</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 98,122,116</b>	<b>\$</b>	<b>\$ 48,130,191</b>	<b>\$ 90,220,874</b>

\* 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.