

**TOWN OF QUEEN CREEK**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2013**

FUND	ADOPTE BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING		INTERFUND TRANSFERS	TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES 2013	<USES>			
1. General Fund	\$ 15,462,466	\$ 13,516,130	\$ 9,500,000	Primary & Secondary: 4,204,612	\$ 19,556,391	\$	\$	\$ 1,797,513	\$ 24,899,125	\$ 15,399,125
2. Special Revenue Funds	15,048,509	13,127,841	6,000,000		6,757,519			6,654,849	23,053,130	17,053,130
3. Debt Service Funds Available	3,860,877	3,860,877			1,840,990			2,076,010	3,917,000	3,917,000
4. Less: Amounts for Future Debt Retirement										
5. Total Debt Service Funds	3,860,877	3,860,877			1,840,990			2,076,010	3,917,000	3,917,000
6. Capital Projects Funds	14,871,257	4,838,265	6,500,000		12,226,853			1,796,435	18,473,402	11,973,402
7. Permanent Funds										
8. Enterprise Funds Available	11,633,725	11,633,725			15,234,209			3,756,292	11,477,917	11,477,917
9. Less: Amounts for Future Debt Retirement										
10. Total Enterprise Funds	11,633,725	11,633,725	4,300,000		15,234,209			3,756,292	15,777,917	11,477,917
11. Internal Service Funds										
12. TOTAL ALL FUNDS	\$ 60,876,834	\$ 46,976,838	\$ 26,300,000	\$ 4,204,612	\$ 55,615,962	\$	\$	\$ 12,324,807	\$ 86,120,574	\$ 59,820,574

**EXPENDITURE LIMITATION COMPARISON**

	2012	2013
1. Budgeted expenditures/expenses	\$ 60,876,834	\$ 59,820,574
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	60,876,834	59,820,574
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 60,876,834	\$ 59,820,574
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 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).

NOTE: Actual revenues in this report are based on a modified accrual basis of accounting, depending on fund. In addition amounts are actual thru the date of the proposed budget as adjusted for estimated activity to the close of the fiscal year.

**TOWN OF QUEEN CREEK**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2013**

	<b>2012</b>	<b>2013</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 6,804,121	\$ 6,911,812
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	\$ 4,216,000	\$ 3,780,217
B. Secondary property taxes	435,373	424,395
C. Total property tax levy amounts	\$ 4,651,373	\$ 4,204,612
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 4,200,000	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 4,200,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 357,914	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 357,914	
C. Total property taxes collected	\$ 4,557,914	
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.

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	9,300,000	8,983,637	8,922,000
Sales Tax Recovery	150,000	217,183	144,000
<b>Licenses and permits</b>			
Business Licenses	75,000	66,408	69,600
Planning Revenue	50,000	71,022	65,000
Engineering Revenue	200,000	211,291	150,000
Liquor License	5,000	3,600	3,000
Building Revenue	435,000	915,136	575,000
<b>Intergovernmental</b>			
State Sales Tax	1,994,378	2,031,296	2,204,313
Motor Vehicle Tax	888,969	832,805	873,907
Urban Revenue Sharing	2,224,980	2,224,870	2,692,475
<b>Charges for services</b>			
Gas Franchises	48,000	78,016	64,000
Cable Licenses	132,000	132,860	150,000
Telecommunications	65,000	68,180	72,996
<b>Interest on investments</b>			
Interest Income	226,000	234,562	225,000
<b>Miscellaneous</b>			
Recreation User Fees	170,000	228,971	298,400
Miscellaneous Revenue	72,235	54,663	100,000
Town Facility Revenue	178,000	145,487	140,000
Fund Balance	585,000		1,231,000
Departmental Support Revenue	1,496,000	1,431,247	1,575,700
<b>Total General Fund</b>	<b>\$ 18,295,562</b>	<b>\$ 17,931,233</b>	<b>\$ 19,556,391</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Revenue	1,327,292	1,443,072	1,483,531
Pinal County Taxes	8,000	14,705	8,000
Fund Balance / Carry Forward	407,900		22,000
<b>Total Highway User Revenue Fund</b>	<b>1,743,192</b>	<b>1,457,777</b>	<b>1,513,531</b>
<b>Local Transportation Assistance Fund</b>			
Fund Balance / Carry Forward	83,620		
<b>Total Local Transportation Assistance Fund</b>	<b>83,620</b>		
<b>Waste Water Development Fee</b>			
Development Fees	853,000	966,779	695,993
Loan Proceeds WIFA			
Fund Balance / Carry Forward	590,898		
<b>Total Waste Water Development Fee</b>	<b>1,443,898</b>	<b>966,779</b>	<b>695,993</b>
<b>Horseshoe Park and Equestrian Centre (HPEC)</b>			
Park Revenues	460,000	464,075	505,999
<b>Total HPEC</b>	<b>460,000</b>	<b>464,075</b>	<b>505,999</b>
<b>CDBG Grant</b>			
Improvements	235,000		
<b>Total CDBG Grant</b>	<b>235,000</b>		
<b>Parks Development Fee</b>			
Parks Development Fees	915,000	813,084	540,625
Reimbursement from Developers			
Fund Balance / Carry Forward	317,000		
Grant Proceeds	117,875	4,500	1,043,640
<b>Total Parks Development Fee</b>	<b>1,349,875</b>	<b>817,584</b>	<b>1,584,265</b>
<b>Town Buildings &amp; Vehicle Fund</b>			
Town Building & Vehicle Development Fee	307,000	259,555	182,510
Fund Balance			50,000
<b>Total Transportation Development Fee</b>	<b>307,000</b>	<b>259,555</b>	<b>232,510</b>
<b>Transportation Development Fee</b>			
Transportation Development Impact Fee	156,000	148,500	154,454
<b>Total Transportation Development Fee</b>	<b>156,000</b>	<b>148,500</b>	<b>154,454</b>
<b>Library Development Fee</b>			
Library Development Impact Fee	219,000	236,736	171,250
Grant Proceeds		250,000	
Fund Balance			
<b>Total Library Development Fee</b>	<b>219,000</b>	<b>486,736</b>	<b>171,250</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
<b>Parks &amp; Rec Trust</b>			
Contributions/Donations	37,000	27,178	
Parks & Rec Scholarships	3,000	61	
<b>Total Parks &amp; Rec Trust</b>	<b>40,000</b>	<b>27,239</b>	
<b>Community Events</b>			
Contributions/Donations	35,000	11,142	35,000
<b>Total Community Events</b>	<b>35,000</b>	<b>11,142</b>	<b>35,000</b>
<b>Public Safety Development Fee</b>			
Public Safety Development Fees	115,000	123,442	92,436
Fund Balance			
<b>Total Public Safety Development Fee</b>	<b>115,000</b>	<b>123,442</b>	<b>92,436</b>
<b>Emergency Services</b>			
City Sales Tax	1,150,000	1,138,069	1,116,000
Miscellaneous	4,000	85,266	15,000
Fire Inspections	20,000	23,554	20,000
Fund Balance	50,000		
<b>Total Emergency Services</b>	<b>1,224,000</b>	<b>1,246,889</b>	<b>1,151,000</b>
<b>Fire Development Fee</b>			
Fire Development Fees	121,000	128,430	108,081
Fund Balance			20,000
<b>Total Fire Development Fee</b>	<b>121,000</b>	<b>128,430</b>	<b>128,081</b>
<b>Municipal Town Center</b>			
City Sales Tax	300,000	398,666	360,000
Town Facility Rentals	30,000	29,796	33,000
Fund Balance			100,000
Contributions/Donations	5,000	8,186	
<b>Total Municipal Town Center</b>	<b>335,000</b>	<b>436,649</b>	<b>493,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 7,867,585</b>	<b>\$ 6,574,796</b>	<b>\$ 6,757,519</b>
<b>DEBT SERVICE FUNDS</b>			
<b>Special Assessment</b>			
Property Assessments	1,774,758	1,745,588	1,840,990
<b>Total Special Assessment</b>	<b>1,774,758</b>	<b>1,745,588</b>	<b>1,840,990</b>
<b>Total Debt Service Funds</b>	<b>\$ 1,774,758</b>	<b>\$ 1,745,588</b>	<b>\$ 1,840,990</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Drainage &amp; Transportaion</b>			
2% Construction Sales Tax	965,000	835,212	960,000
Fund Balance / Carry Forward	8,900,000		759,618
Developer Contribution		1,772,653	110,000
Reimbursement from Government Agency	145,055	2,086,601	254,235
Grants			
Interest Income	143,000	155,399	143,000
<b>Total Drainage &amp; Transportaion</b>	<b>10,153,055</b>	<b>4,849,865</b>	<b>2,226,853</b>
<b>Carry Forward / Miscellaneous</b>			
Unallocated Revenue	5,000,000		10,000,000
<b>Total Carry Forward / Miscellaneous</b>	<b>5,000,000</b>		<b>10,000,000</b>
<b>Total Capital Projects Funds</b>	<b>\$ 15,153,055</b>	<b>\$ 4,849,865</b>	<b>\$ 12,226,853</b>
<b>ENTERPRISE FUNDS</b>			
<b>Sewer Utility</b>			
User Fees	3,117,901	2,759,280	3,329,564
Loan Proceeds WIFA			
Interest Income	8,000	20,094	15,000
Fund Balance	172,600		1,067,668
<b>Total Sewer Utility</b>	<b>3,298,501</b>	<b>2,779,374</b>	<b>4,412,232</b>
<b>Water Company</b>			
Water Sales	7,800,000	7,138,934	8,230,000
Irrigation	229,000	207,529	225,000
Fireflow	50,000	47,862	40,000
Hookups	65,000	96,853	75,000
Miscellaneous	15,000	16,045	20,000
Establishment Fees	175,000	391,672	220,000
Interest Income	19,000	25,481	19,000
Utility Billing	176,000	171,407	189,400
Loan Proceeds		421,552	
Fund Balance			250,000
<b>Total Water Company</b>	<b>8,529,000</b>	<b>8,517,335</b>	<b>9,268,400</b>
<b>Solid Waste</b>			
User Fees	1,301,000	1,151,178	1,440,185
Recycling	6,000	56,040	68,392
Fund Balance			45,000
<b>Total Solid Waste</b>	<b>1,307,000</b>	<b>1,207,218</b>	<b>1,553,577</b>
<b>Total Enterprise Funds</b>	<b>\$ 13,134,501</b>	<b>\$ 12,503,927</b>	<b>\$ 15,234,209</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 56,225,461</b>	<b>\$ 43,605,409</b>	<b>\$ 55,615,962</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2013**

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Water Division	\$	\$	\$ 1,414,241	\$
Streets Projects - HURF				
Town Center			359,250	
Horseshoe Park and Equestrian Centre				431,548
Drainage & Transportation				1,641,981
Street Light Improvement District			24,022	
Parks , Trails & Open Space Rec				656,085
Town Building & Vehicle				505,328
Library				841,622
Public Safety				263,370
Emergency Services				884,612
Waste Water				500,000
Fire				230,233
Town General Fund			1,797,513	5,954,779
<b>Total General Fund</b>	\$	\$	\$ 1,797,513	\$ 5,954,779
<b>SPECIAL REVENUE FUNDS</b>				
Parks , Trails & Open Space Rec	\$	\$	\$ 656,085	
Town Building & Vehicle			505,328	
Library			841,622	
Public Safety			263,370	
Street Light Improvement District				24,022
Emergency Services			884,612	
Fire			230,233	26,124
Waste Water			2,842,051	
Streets Projects - HURF				
Town Center				359,250
Horseshoe Park and Equestrian Centre			431,548	
Transportation				154,454
<b>Total Special Revenue Funds</b>	\$	\$	\$ 6,654,849	\$ 563,850
<b>CAPITAL PROJECTS FUNDS</b>				
Drainage & Transportation	\$	\$	\$ 1,796,435	2,049,886
<b>Total Capital Projects Funds</b>	\$	\$	\$ 1,796,435	\$ 2,049,886
<b>ENTERPRISE FUNDS</b>				
Water Division	\$	\$	\$	\$ 1,664,241
Sewer Utility				2,092,051
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 3,756,292
<b>DEBT SERVICE FUNDS</b>				
Special Assessment	\$	\$	\$ 2,076,010	\$
	\$	\$	\$ 2,076,010	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 12,324,807	\$ 12,324,807

**TOWN OF QUEEN CREEK**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2013**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
<b>GENERAL FUND</b>			
Town Council	141,885	124,154	155,535
Town Manager	584,854	556,763	612,266
Town Clerk & Legal Services	506,506	496,570	528,418
Management Services	1,584,353	1,297,501	1,453,122
Development Services	4,870,532	4,284,329	4,993,592
Workforce & Technology	1,595,178	1,406,659	1,595,796
Economic Development	669,405	666,543	857,911
Public Safety	1,317,172	1,323,523	1,812,867
Non-Departmental	4,192,581	3,360,088	3,389,618
<b>Total General Fund</b>	<b>\$ 15,462,466</b>	<b>\$ 13,516,130</b>	<b>\$ 15,399,125</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue	1,607,900	840,000	1,513,531
Local Transportation Asst	83,620		
Street Light Improv District	435,373	304,830	400,373
CDBG Grant Fund	235,000		
Waste Water Development Fee	2,248,843	2,212,825	3,538,044
Parks Development Fee	1,602,941	1,369,878	2,240,350
Town Bldgs & Vehicle Dev Fee	686,576	715,918	737,838
Transportation Dev Fee		140,400	
Library Development Fee	1,015,000	1,101,268	1,012,872
Parks & Rec Trust		32,396	
Community Events	35,000	14,415	35,000
Public Safety Dev Fee	355,806	355,782	355,806
Fire Development Fee	320,000	49,874	332,190
Emergency Services	5,595,327	5,062,944	5,815,829
Horseshoe Park	679,623	679,623	937,547
Town Center	147,500	204,596	133,750
Water Capital		43,091	
<b>Total Special Revenue Funds</b>	<b>\$ 15,048,509</b>	<b>\$ 13,127,841</b>	<b>\$ 17,053,130</b>
<b>DEBT SERVICE FUNDS</b>			
Special Assessment Fund	3,860,877	3,860,877	3,917,000
<b>Total Debt Service Funds</b>	<b>\$ 3,860,877</b>	<b>\$ 3,860,877</b>	<b>\$ 3,917,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Drainage & Transportation	9,871,257	4,838,265	1,973,402
Carry Forward / Miscellaneous	5,000,000		10,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 14,871,257</b>	<b>\$ 4,838,265</b>	<b>\$ 11,973,402</b>
<b>ENTERPRISE FUNDS</b>			
Sewer Utility	2,493,556	2,300,332	2,320,181
Water Company	7,833,169	8,114,628	7,604,159
Solid Waste	1,307,000	1,218,766	1,553,577
<b>Total Enterprise Funds</b>	<b>\$ 11,633,725</b>	<b>\$ 11,633,725</b>	<b>\$ 11,477,917</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 60,876,834</b>	<b>\$ 46,976,838</b>	<b>\$ 59,820,574</b>