

TOWN OF QUEEN CREEK
Summary Schedule of Estimated Revenues and Tentative Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	21,663,982	46,872,813	6,042,157	55,537,099		80,061,974	2,915,430	213,093,455
2018	Actual Expenditures/Expenses**	E	21,663,982	43,872,813	6,042,157	23,385,687		57,019,974	2,915,430	154,900,043
2019	Fund Balance/Net Position at July 1***		5,037,168	14,641,421	336,941	76,070,573		16,485,195	1,099,753	113,671,051
2019	Primary Property Tax Levy	B		6,962,716						6,962,716
2019	Secondary Property Tax Levy	B		-						-
2019	Estimated Revenues Other than Property Taxes	C	37,406,646	24,236,990	1,702,407	26,277,000		40,308,430	4,215,761	134,147,234
2019	Other Financing Sources	D	-	-	-	-		-	-	-
2019	Other Financing (Uses)	D	-	-	-	-		-	-	-
2019	Interfund Transfers In	D	4,812,461	8,563,253	7,797,886	11,090,579		63,431,826	-	95,696,005
2019	Interfund Transfers (Out)	D	15,817,237	16,446,942	-	-		63,431,826	-	95,696,005
2019	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									-
2019	Total Financial Resources Available		31,439,038	37,957,438	9,837,234	113,438,152	-	56,793,625	5,315,514	254,781,001
2019	Budgeted Expenditures/Expenses	E	22,074,631	37,532,407	9,568,796	91,408,367		87,557,263	3,754,683	251,896,147

EXPENDITURE LIMITATION COMPARISON

	2018	2019
1. Budgeted expenditures/expenses	\$ 213,093,455	\$ 251,896,147
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	213,093,455	251,896,147
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 213,093,455	\$ 251,896,147
6. EEC expenditure limitation	\$	\$

* 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).

TOWN OF QUEEN CREEK
Tax Levy and Tax Rate Information
Fiscal Year 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 10,493,244	11,487,053
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	\$ 6,189,464	\$ 6,962,716
B. Secondary property taxes		
C. Total property tax levy amounts	\$ 6,189,464	\$ 6,962,716
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 5,299,519	
(2) Prior years' levies	52,284	
(3) Total primary property taxes	\$ 5,351,803	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 5,351,803	
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 <u>87</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.		

* 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
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 20,681,790	\$ 21,317,405	\$ 21,577,090
Sales Tax Recovery			
Licenses and permits			
Business Licenses	87,420	87,420	87,420
Liquor License	10,000	10,000	10,000
Building Revenue	5,704,000	4,804,000	3,892,400
Intergovernmental			
State Sales Tax	3,560,500	3,774,000	3,871,400
Urban Revenue Sharing	4,552,500	4,399,985	4,699,000
Charges for services			
Recreation User Fees	522,000	522,000	529,740
Interest on investments			
Interest Income	259,000	259,000	202,509
Miscellaneous			
Telecommunications	150,000	150,000	154,500
Building Lease Revenue	55,020	55,020	56,700
Gas Franchises	96,020	96,020	105,622
Cable Licenses	223,600	223,600	245,960
Miscellaneous	100,000	100,000	101,500
Departmental Support Revenue	1,803,351	1,803,351	1,872,805
Total General Fund	\$ 37,805,201	\$ 37,601,801	\$ 37,406,646
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Revenue	\$ 2,277,000	\$ 2,467,000	\$ 2,531,700
Pinal County Taxes	23,590	23,590	22,860
Vehicle License Tax	1,441,000	1,488,249	1,600,800
Interest Income	22,000	22,000	
Total Highway User Revenue Fund	\$ 3,763,590	\$ 4,000,839	\$ 4,155,360
Municipal Town Center Fund			
City Sales Tax	\$ 694,520	\$ 723,412	\$ 802,990
Signage Revenue	20,000	20,000	20,000
Interest Income	21,000	21,000	21,000
Total Municipal Town Center Fund	\$ 735,520	\$ 764,412	\$ 843,990
Construction Sales Tax Fund			
2% Construction Sales Tax	\$ 5,455,850	\$ 5,455,850	\$ 3,972,970
Total Construction Sales Tax Fund	\$ 5,455,850	\$ 5,455,850	\$ 3,972,970
Grants & Contingency Fund			
Grants	\$ 2,000,000	\$ 2,000,000	\$ 1,927,300
Contingency			
Total Grants & Contingency Fund	2,000,000	2,000,000	1,927,300

TOWN OF QUEEN CREEK
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Parks Development Fund			
Parks Development Fee	\$ 4,327,181	\$ 4,327,181	\$ 2,975,250
3rd Party Contributions			1,000,000
Interest Income	155,500	155,500	21,500
Total Parks Development Fund	\$ 4,482,681	\$ 4,482,681	\$ 3,996,750
Town Buildings & Vehicle Fund			
Town Building & Vehicle Development Fee	\$ 626,512	\$ 626,512	467,550
Interest Income	19,000	19,000	19,350
Total Town Buildings & Vehicle Fund	\$ 645,512	\$ 645,512	\$ 486,900
Transportation Development Fee Fund			
Transportation Development Impact Fee	\$ 1,770,197	\$ 1,770,197	1,314,870
Interest Income	9,000	9,000	5,000
Total Transportation Development Fee Fund	\$ 1,779,197	\$ 1,779,197	\$ 1,319,870
Library Development Fee Fund			
Library Development Impact Fee	\$ 850,010	\$ 850,010	\$ 584,500
Interest Income	15,000	15,000	20,000
Total Library Development Fee Fund	\$ 865,010	\$ 865,010	\$ 604,500
Public Safety Development Fee Fund			
Public Safety Development Fees	\$ 238,820	\$ 238,820	\$ 178,460
Interest Income	14,000	14,000	10,000
Total Public Safety Development Fee Fund	\$ 252,820	\$ 252,820	\$ 188,460
Emergency Services Fund			
City Sales Tax	\$ 2,584,150	\$ 2,662,765	\$ 2,689,690
County Island Fire District	1,422,330	1,422,330	1,713,200
Fire Inspections	75,000	75,000	75,000
PSPRS Premium Tax Credit	77,500	77,500	100,000
Interest Income			
IGA - School District	64,000	64,000	64,000
Wildland Reimbursement	65,000	65,000	65,000
Miscellaneous	28,000	28,000	23,000
Total Emergency Services Fund	\$ 4,315,980	\$ 4,394,595	\$ 4,729,890
Fire Development Fee Fund			
Fire Development Fees	\$ 648,278	\$ 648,278	\$ 481,680
Interest Income	17,000	17,000	12,100
Total Fire Development Fee Fund	\$ 665,278	\$ 665,278	\$ 493,780
Streetlight Improvement Districts			
Special Assessment	\$ 625,500	\$ 625,500	\$ 700,000
Total Streetlight Improvement Districts	\$ 625,500	\$ 625,500	\$ 700,000
Community Events Fund			
Contributions/Donations	\$ 75,000	\$ 75,000	\$ 74,650
Total Community Events Fund	\$ 75,000	\$ 75,000	\$ 74,650
Horseshoe Park & Equestrian Center (HPEC) Fund			
Park Revenues	\$ 565,590	\$ 565,590	\$ 742,570
Total HPEC Fund	\$ 565,590	\$ 565,590	\$ 742,570
Total Special Revenue Funds	\$ 26,227,528	\$ 26,572,284	\$ 24,236,990

TOWN OF QUEEN CREEK
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Special Assessment Fund			
Property Assessments	\$ 1,702,407	\$ 1,702,407	\$ 1,702,407
Interest Income			
Total Special Assessment Fund	\$ 1,702,407	\$ 1,702,407	\$ 1,702,407
Total Debt Service Funds	\$ 1,702,407	\$ 1,702,407	\$ 1,702,407
CAPITAL PROJECTS FUNDS			
Drainage & Transportation Fund			
Reimbursement from Government Agency	\$ 3,555,000	\$ 3,555,000	\$ 4,277,000
Developer Contribution	177,421	177,421	
Other Financing - To Be Determined			22,000,000
Bond Proceeds	75,000,000	75,000,000	
Total Drainage & Transportation Fund	\$ 78,732,421	\$ 78,732,421	\$ 26,277,000
Total Capital Projects Funds	\$ 78,732,421	\$ 78,732,421	\$ 26,277,000
INTERNAL SERVICE FUNDS			
Healthcare Self-Insurance			
Premiums	\$ 3,646,735	\$ 3,646,735	\$ 4,055,761
Stop Loss Reimbursement	150,000	150,000	150,000
Interest Income	10,000	10,000	10,000
Total Healthcare Self-Insurance	\$ 3,806,735	\$ 3,806,735	\$ 4,215,761
ENTERPRISE FUNDS			
Sewer Utility Funds			
User Fees	\$ 6,300,000	\$ 6,300,000	\$ 6,741,250
Developer Contribution			
Capacity Fee	5,630,860	5,630,860	4,045,270
Interest Income	117,591	117,591	188,500
Total Sewer Utility	\$ 12,048,451	\$ 12,048,451	\$ 10,975,020
Water Fund			
Water Revenues/User Fees	\$ 20,665,000	\$ 20,665,000	\$ 21,906,891
Capacity Fee	5,559,390	5,559,390	3,993,930
Miscellaneous	345,692	345,692	358,895
Interest Income	324,000	324,000	214,000
Total Water Fund	\$ 26,894,082	\$ 26,894,082	\$ 26,473,716
Solid Waste Fund			
User Fees	\$ 2,499,828	\$ 2,499,828	\$ 2,659,194
Recycling	20,000	20,000	20,000
Cart Fees	96,679	96,679	153,000
Interest Income	1,000	1,000	1,500
Miscellaneous	26,000	26,000	26,000
Total Solid Waste	\$ 2,643,507	\$ 2,643,507	\$ 2,859,694
Total Enterprise Funds	\$ 41,586,040	\$ 41,586,040	\$ 40,308,430
TOTAL ALL FUNDS	\$ 189,860,332	\$ 190,001,688	\$ 134,147,234

* 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.

TOWN OF QUEEN CREEK
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Debt Service	\$	\$	\$	3,457,762
Interfund Loan			4,812,461	
Infrastructure (CIP)				3,933,922
Emergency Services Fund				5,123,144
Horseshoe Park & Equestrian Center Fund				1,683,101
HURF				1,594,308
Community Events				25,000
Total General Fund	\$	\$	\$ 4,812,461	\$ 15,817,237
SPECIAL REVENUE FUNDS				
Library Development Fee Fund	\$	\$	\$	405,292
Emergency Services Fund			5,123,144	1,406,730
Grants Fund			72,700	
Parks Development				522,071
Public Safety Development Fee Fund				171,709
Town Buildings & Vehicles Development Fee				292,777
Fire Development Fee Fund				6,110,696
Transportation Development Fund				1,634,465
Construction Sales Tax				4,940,337
Town Center				400,044
HURF			1,594,308	265,617
Community Events			90,000	
Horseshoe Park & Equestrian Center Fund			1,683,101	297,204
Total Special Revenue Funds	\$	\$	\$ 8,563,253	\$ 16,446,942
DEBT SERVICE FUNDS				
Special Assessment Fund	\$	\$	\$	\$
Debt Service			7,797,886	
Total Debt Service Funds	\$	\$	\$ 7,797,886	\$
CAPITAL PROJECTS FUNDS				
Drainage & Transportation Fund	\$	\$	\$ 3,933,922	
General CIP			7,156,657	
Total Capital Projects Funds	\$	\$	\$ 11,090,579	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$	16,769,778
Water Capacity				16,965,003
Water CIP			28,107,557	
Water Debt			5,627,224	
Sewer/Wastewater Fund				16,288,095
Sewer/Wastewater Capacity				13,408,950
Sewer/Wastewater CIP			26,523,143	
Sewer/Wastewater Debt			3,173,902	
Total Enterprise Funds	\$	\$	\$ 63,431,826	\$ 63,431,826
TOTAL ALL FUNDS	\$	\$	\$ 95,696,005	\$ 95,696,005

TOWN OF QUEEN CREEK
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Town Council	\$ 434,432	\$ (4,991)	\$ 429,441	\$ 431,085
Town Manager	1,059,779	5,090	1,064,869	1,065,347
Legal Services	400,000	65,000	465,000	465,000
Town Clerk	324,544	380	324,924	284,295
Finance	1,900,609	255,449	2,156,058	2,336,798
Workforce & Technology	2,934,347	334,358	3,268,705	3,127,351
Communications, Marketing & Recreation	1,854,339	43,860	1,898,199	1,948,791
Economic Development	840,210	12,565	852,775	828,889
Development Services	3,067,899	403,262	3,471,161	3,102,206
Public Works	5,047,010	729,176	5,776,186	5,573,326
Centralized Services	2,668,114	(711,450)	1,956,664	2,911,543
Total General Fund	\$ 20,531,283	\$ 1,132,699	\$ 21,663,982	\$ 22,074,631
SPECIAL REVENUE FUNDS				
HURF				
Public Works	\$ 4,841,050	\$ 1,162,605	\$ 6,003,655	\$ 5,484,051
Municipal Town Center Fund				
Economic Development	1,212,700	318,028	1,530,728	939,200
Streetlight Improvement District				
General Operations	625,000		625,000	700,000
Grants & Contingency Fund				
General Operations	2,000,000	-	2,000,000	2,000,000
Construction Sales Tax Fund				
Capital	450,000	-	450,000	772,758
Parks Development Fund				
Comm, Marketing & Recreation	15,324,990	3,301,506	18,626,496	7,600,000
Carryforward Allowance			(3,000,000)	
Town Buildings & Vehicles Fund				
General Operations	-	15,000	15,000	-
Transportation Development Fund				
Public Works	-	63,579	63,579	26,161
Library Development Fund				
Comm, Marketing & Recreation	15,000	15,000	30,000	-
Public Safety Development Fund				
Emergency Management Services	50,000	46,450	96,450	-
Fire Development Fund				
Emergency Management Services	473,319	46,450	519,769	-
Emergency Services Fund				
Emergency Management Services	14,663,303	666,180	15,329,483	17,877,120
Community Events Fund				
Comm, Marketing & Recreation	162,650	-	162,650	164,650
HPEC Fund				
Economic Development	1,428,893	(8,890)	1,420,003	1,968,467
LTAf				
Public Works	-	-	-	-
Total Special Revenue Funds	\$ 41,246,905	\$ 5,625,908	\$ 43,872,813	\$ 37,532,407
DEBT SERVICE FUNDS				
Special Assessment Fund				
General Operations	\$ 1,702,407	\$ -	\$ 1,702,407	\$ 1,765,910
Debt Service Fund				
General Operations	9,217,087	(4,877,337)	4,339,750	7,802,886
Total Debt Service Funds	\$ 10,919,494	\$ (4,877,337)	\$ 6,042,157	\$ 9,568,796

TOWN OF QUEEN CREEK
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES 2019
CAPITAL PROJECTS FUNDS				
Drainage & Transportation				
Public Works	\$ 56,480,816	\$ (7,877,413)	\$ 48,603,403	\$ 84,251,710
Carryforward Allowance			(32,151,412)	
General CIP -				
General Operations	700,000	6,233,696	6,933,696	7,156,657
Carryforward Allowance				
Total Capital Projects Funds	\$ 57,180,816	\$ (1,643,717)	\$ 23,385,687	\$ 91,408,367
ENTERPRISE FUNDS				
Sewer/Wastewater Funds				
Sewer Operating	\$ 3,626,192	\$ 22,895	\$ 3,649,087	\$ 4,310,014
Sewer Capacity	-	-	-	-
Sewer Capital	19,356,071	(1,680,644)	17,675,427	26,523,143
Sewer Debt	3,168,856	-	3,168,856	3,173,902
Carryforward Allowance			(10,142,000)	
Subtotal Sewer/Wastewater	\$ 26,151,119	\$ (1,657,749)	\$ 14,351,370	\$ 34,007,059
Water Funds				
Water Operating	\$ 11,100,245	\$ 128,840	\$ 11,229,085	\$ 16,866,892
Water Capacity	-	10,323	10,323	-
Water Capital	34,677,925	1,281,033	35,958,958	28,107,557
Water Debt	5,727,362	-	5,727,362	5,627,224
Carryforward Allowance			(12,900,000)	
Subtotal Water	\$ 51,505,532	\$ 1,420,196	\$ 40,025,728	\$ 50,601,673
Solid Waste Fund				
Public Works	2,642,876		2,642,876	2,948,531
Total Enterprise Funds	\$ 80,299,527	\$ (237,553)	\$ 57,019,974	\$ 87,557,263
INTERNAL SERVICE FUNDS				
Healthcare / Self-Insurance Fund				
Healthcare	\$ 2,915,430	\$ -	\$ 2,915,430	\$ 3,754,683
Subtotal Healthcare	\$ 2,915,430	\$ -	\$ 2,915,430	\$ 3,754,683
Total Internal Service Funds	\$ 2,915,430	\$ -	\$ 2,915,430	\$ 3,754,683
TOTAL ALL FUNDS	\$ 213,093,455	\$ -	\$ 154,900,043	\$ 251,896,147

* 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.

TOWN OF QUEEN CREEK
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES
	2018	2018	2018	2019
Town Council				
General Fund	\$ 434,432	\$ (4,991)	\$ 429,441	\$ 431,085
Town Council Total	\$ 434,432	\$ (4,991)	\$ 429,441	\$ 431,085
Town Manager				
General Fund	\$ 1,059,779	\$ 5,090	\$ 1,064,869	\$ 1,065,347
Town Manager Total	\$ 1,059,779	\$ 5,090	\$ 1,064,869	\$ 1,065,347
Legal Services				
General Fund	\$ 400,000	\$ 65,000	\$ 465,000	\$ 465,000
Legal Services Total	\$ 400,000	\$ 65,000	\$ 465,000	\$ 465,000
Town Clerk				
General Fund	\$ 324,544	\$ 380	\$ 324,924	\$ 284,295
Town Clerk Total	\$ 324,544	\$ 380	\$ 324,924	\$ 284,295
Finance				
General Fund	\$ 1,900,609	\$ 255,449	\$ 2,156,058	\$ 2,336,798
Finance Total	\$ 1,900,609	\$ 255,449	\$ 2,156,058	\$ 2,336,798
Communications, Marketing & Recreation				
General Fund	\$ 1,854,339	\$ 43,860	\$ 1,898,199	\$ 1,948,791
Parks Development Fund	15,324,990	3,301,506	15,626,496	7,600,000
Library Development Fund	15,000	15,000	30,000	
Community Events Fund	162,650		162,650	164,650
Communications, Marketing & Recreation Total	\$ 17,356,979	\$ 3,360,366	\$ 17,717,345	\$ 9,713,441
Development Services				
General Fund	\$ 3,067,899	\$ 403,262	\$ 3,471,161	\$ 3,102,206
Development Services Total	\$ 3,067,899	\$ 403,262	\$ 3,471,161	\$ 3,102,206
Public Works				
General Fund	\$ 5,047,010	\$ 729,176	\$ 5,776,186	\$ 5,573,326
HURF	4,841,050	1,162,605	6,003,655	5,484,051
Solid Waste Fund	2,642,876		2,642,876	2,948,531
LTAf				
Transportation Development Fund		63,579	63,579	26,161
Drainage & Transportation Fund	56,480,816	(7,877,413)	16,451,991	84,251,710
Public Works Total	\$ 69,011,752	\$ (5,922,053)	\$ 30,938,287	\$ 98,283,779
Workforce & Technology				
General Fund	\$ 2,934,347	\$ 334,358	\$ 3,268,705	\$ 3,127,351
Workforce & Technology Total	\$ 2,934,347	\$ 334,358	\$ 3,268,705	\$ 3,127,351
Economic Development				
General Fund	\$ 840,210	\$ 12,565	\$ 852,775	\$ 828,889
Municipal Town Center Fund	1,212,700	318,028	1,530,728	939,200
Horseshoe Park Fund	1,428,893	(8,890)	1,420,003	1,968,467
Economic Development Total	\$ 3,481,803	\$ 321,703	\$ 3,803,506	\$ 3,736,556
Emergency Management Services (EMS)				
Emergency Services Fund	\$ 14,663,303	\$ 666,180	\$ 15,329,483	\$ 17,877,120
Public Safety Development Fund	50,000	46,450	96,450	
Fire Development Fund	473,319	46,450	519,769	
EMS Total	\$ 15,186,622	\$ 759,080	\$ 15,945,702	\$ 17,877,120

TOWN OF QUEEN CREEK
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES 2019
Utilities Department				
Sewer Utility Fund	\$ 3,626,192	\$ 22,895	\$ 3,649,087	\$ 4,310,014
Sewer Capacity Fund				
Sewer Capital Fund	19,356,071	(1,680,644)	7,533,427	26,523,143
Sewer Debt Fund	3,168,856		3,168,856	3,173,902
Water Operating Fund	11,100,245	128,840	11,229,085	16,866,892
Water Capacity Fund		10,323	10,323	
Water Capital Fund	34,677,925	1,281,033	23,058,958	28,107,557
Water Debt Fund	5,727,362		5,727,362	5,627,224
Utilities Department Total	\$ 77,656,651	\$ (237,553)	\$ 54,377,098	\$ 84,608,732
Centralized Services/General Operations				
General Fund	\$ 2,668,114	\$ (711,450)	\$ 1,956,664	\$ 2,911,543
General CIP	700,000	6,233,696	6,933,696	7,156,657
Construction Sales Tax	450,000		450,000	772,758
Town Buildings & Vehicle Development		15,000	15,000	
Grants & Contingency Fund	2,000,000		2,000,000	2,000,000
Streetlight Improvement Districts	625,000		625,000	700,000
Special Assessments Fund	1,702,407		1,702,407	1,765,910
Debt Service Fund	9,217,087	(4,877,337)	4,339,750	7,802,886
Healthcare / Self-Insurance	2,915,430		2,915,430	3,754,683
Centralized Services/General Operations Total	\$ 20,278,038	\$ 659,909	\$ 20,937,947	\$ 26,864,437
Total All Departments	\$ 213,093,455	\$ -	\$ 154,900,043	\$ 251,896,147

* 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.

TOWN OF QUEEN CREEK
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND						
Town Council	7.00	\$ 222,729	-	67,598	22,858	= \$ 313,185
Town Manager	6.00	786,308	88,519	62,051	57,769	= 994,647
Town Clerk	2.00	186,965	22,048	17,028	15,974	= 242,015
Finance	16.46	1,508,431	172,187	158,795	129,865	= 1,969,278
Communications, Marketing & Rec	13.08	913,675	96,486	71,988	91,147	= 1,173,296
Development Services	25.60	2,087,372	240,647	284,811	222,733	= 2,835,563
Public Works	47.86	2,881,144	327,467	513,494	328,328	= 4,050,433
Workforce & Technology	11.40	1,080,645	125,349	111,768	94,649	= 1,412,411
Economic Development	4.10	416,734	48,270	36,870	34,450	= 536,324
Non-Departmental		-	-	-	-	= -
Total General Fund	133.50	\$ 10,084,003	\$ 1,120,973	\$ 1,324,403	\$ 997,773	= \$ 13,527,152
SPECIAL REVENUE FUNDS						
Emergency Services	64.00	\$ 5,887,020	858,991	797,335	737,658	= \$ 8,281,004
HPEC	7.00	495,723	53,520	65,410	61,694	= 676,347
HURF	17.00	1,024,246	108,042	206,062	125,928	= 1,464,278
Total Special Revenue Funds	88.00	\$ 7,406,989	\$ 1,020,553	\$ 1,068,807	\$ 925,280	= \$ 10,421,629
Capital Funds						
Drainage & Transportation	6.90	\$ 579,233	72,698	52,636	64,708	= \$ 769,275
ENTERPRISE FUNDS						
Sewer Utility Fund	5.71	\$ 398,215	44,125	74,502	51,577	= \$ 568,419
Water Fund	55.96	4,418,793	367,773	473,997	400,246	= 5,660,809
Solid Waste Fund	5.05	330,741	38,646	64,846	33,045	= 467,278
Total Enterprise Funds	66.72	\$ 5,147,749	\$ 450,544	\$ 613,345	\$ 484,868	= \$ 6,696,506
TOTAL ALL FUNDS	295.12	\$ 23,217,974	\$ 2,664,768	\$ 3,059,191	\$ 2,472,629	= \$ 31,414,562