

**TOWN OF QUEEN CREEK**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2021**

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	27,876,916	37,333,021	10,384,436	133,650,457	0	239,313,987	4,160,101	452,718,918
2020	Actual Expenditures/Expenses**	E	27,876,917	35,176,480	10,384,436	37,978,484	0	96,762,204	4,160,101	212,338,622
2021	Fund Balance/Net Position at July 1***		45,395,642	12,504,319	2,064	129,985,448	0	(5,514,368)	310,906	182,684,011
2021	Primary Property Tax Levy	B	0	9,779,705	0	0				9,779,705
2021	Secondary Property Tax Levy	B	0	0	0	0				0
2021	Estimated Revenues Other than Property Taxes	C	40,864,277	26,273,256	1,736,651	13,433,922	0	190,747,231	4,611,515	277,666,852
2021	Other Financing Sources	D	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D	0	11,852,303	10,952,351	29,681,910	0	36,012,685	0	88,499,249
2021	Interfund Transfers (Out)	D	20,704,624	32,531,057	0	0	0	35,263,568	0	88,499,249
2021	Reduction for Amounts Not Available:									
2021	Total Financial Resources Available		65,555,295	27,878,526	12,691,066	173,101,280	0	185,981,980	4,922,421	470,130,568
2021	Budgeted Expenditures/Expenses	E	25,577,989	37,945,251	12,689,002	144,299,956	0	183,987,629	4,611,515	409,111,342

**EXPENDITURE LIMITATION COMPARISON**

Budgeted expenditures/expenses	
Add/subtract: estimated net reconciling items	
Budgeted expenditures/expenses adjusted for reconciling items	
Less: estimated exclusions	
Amount subject to the expenditure limitation	
EEC expenditure limitation	

	2020	2021
Budgeted expenditures/expenses	\$ 452,718,918	\$ 409,111,342
Budgeted expenditures/expenses adjusted for reconciling items	452,718,918	409,111,342
Amount subject to the expenditure limitation	\$ 452,718,918	\$ 409,111,342
EEC expenditure limitation	\$ 452,718,918	\$ 409,111,342



- \* 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).

Copies of the budget for public inspection are available at Queen Creek Municipal Services Building, 22358 S Ellsworth Rd, Queen Creek, AZ  
 Or can be accessed via our web site at [www.queencreek.org](http://www.queencreek.org)  
 For additional information or questions, please call Dan Olsen, 480-358-3171  
 The Town Council will adopt the final budget following a public hearing at 6:30pm on June 17, 2020

**TOWN OF QUEEN CREEK**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2021**

	<b>2020</b>	<b>2021</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>13,145,028</u>	\$ <u>15,716,317</u>
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)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>8,343,197</u>	\$ <u>9,779,705</u>
B. Secondary property taxes	<u>0</u>	<u>0</u>
C. Total property tax levy amounts	\$ <u>8,343,197</u>	\$ <u>9,779,705</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>8,343,197</u>	
(2) Prior years' levies	<u>93,224</u>	
(3) Total primary property taxes	\$ <u>8,436,421</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>0</u>	
(2) Prior years' levies	<u>0</u>	
(3) Total secondary property taxes	\$ <u>0</u>	
C. Total property taxes collected	\$ <u>8,436,421</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9500</u>	<u>1.8257</u>
(2) Secondary property tax rate	<u>                    </u>	<u>                    </u>
(3) Total city/town tax rate	<u>1.9500</u>	<u>1.8257</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 102 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 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 21,335,300	\$ 22,073,300	\$ 16,692,324
Construction Sales Tax	4,888,900	7,920,000	4,134,393
<b>Licenses and permits</b>			
Business Licenses	89,100	89,100	75,000
Liquor License	10,200	10,200	10,500
Building Revenue	5,398,400	6,093,700	4,545,000
<b>Intergovernmental</b>			
State Sales Tax	4,490,100	4,378,658	5,011,800
Urban Revenue Sharing	5,510,900	5,496,252	7,200,700
<b>Charges for services</b>			
Recreation User Fees	545,600	660,600	327,842
<b>Interest on investments</b>			
Interest Income	266,800	426,800	472,000
<b>Miscellaneous</b>			
Telecommunications	157,600	157,600	160,000
Building Lease Revenue	57,800	57,800	-
Gas Franchises	110,900	110,900	115,000
Cable Licenses	323,600	323,600	330,000
Miscellaneous	103,500	103,500	103,500
Departmental Support Revenue	1,682,480	1,682,480	1,686,218
<b>Total General Fund</b>	<b>\$ 44,971,180</b>	<b>\$ 49,584,490</b>	<b>\$ 40,864,277</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Revenue	\$ 2,542,900	\$ 3,011,676	\$ 2,725,200
Pinal County Taxes	23,600	23,600	23,600
Vehicle License Tax	1,804,700	1,894,479	2,186,800
Interest Income			
<b>Total Highway User Revenue Fund</b>	<b>\$ 4,371,200</b>	<b>\$ 4,929,755</b>	<b>\$ 4,935,600</b>
<b>Municipal Town Center Fund</b>			
City Sales Tax	\$ 1,005,830	\$ 1,005,830	\$ 669,998
Building Lease Revenue			80,650
Signage Revenue	20,000	20,000	13,200
Interest Income	21,000	21,000	6,500
<b>Total Municipal Town Center Fund</b>	<b>\$ 1,046,830</b>	<b>\$ 1,046,830</b>	<b>\$ 770,348</b>
<b>Construction Sales Tax Fund</b>			
2% Construction Sales Tax	\$ 4,888,900	\$ 7,920,000	\$ 4,134,393
<b>Total Construction Sales Tax Fund</b>	<b>\$ 4,888,900</b>	<b>\$ 7,920,000</b>	<b>\$ 4,134,393</b>
<b>Grants &amp; Contingency Fund</b>			
Grants	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Contingency	-	-	-
<b>Total Grants &amp; Contingency Fund</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Parks Development Fund</b>			
Parks Development Fee	\$ 2,813,154	\$ 5,386,853	\$ 2,532,510
3rd Party Contributions	-	-	-
Interest Income	20,000	20,000	77,040
Miscellaneous	295,840	295,840	-

**TOWN OF QUEEN CREEK**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>Total Parks Development Fund</b>	\$ 3,128,994	\$ 5,702,693	\$ 2,609,550
<b>Town Buildings Fund</b>			
Town Building & Vehicle Development Fee	\$ 70,665	\$ 553,420	60,720
Interest Income	27,750	27,750	22,610
<b>Total Town Buildings Fund</b>	\$ 98,415	\$ 581,170	\$ 83,330
<b>Transportation Development Fee Fund</b>			
Transportation Development Impact Fee	\$ 2,121,906	\$ 2,432,715	1,975,820
Interest Income	0	0	
<b>Total Transportation Development Fee Fund</b>	\$ 2,121,906	\$ 2,432,715	\$ 1,975,820
<b>Library Development Fee Fund</b>			
Library Development Impact Fee	\$ 155,392	\$ 794,881	\$ 133,380
Interest Income	20,000	20,000	17,540
<b>Total Library Development Fee Fund</b>	\$ 175,392	\$ 814,881	\$ 150,920
<b>Public Safety Development Fee Fund</b>			
Public Safety Development Fees	\$ 172,936	\$ 431,672	\$ 506,020
Interest Income	-	-	2,380
<b>Total Public Safety Development Fee Fund</b>	\$ 172,936	\$ 431,672	\$ 508,400
<b>Emergency Services Fund</b>			
City Sales Tax	\$ 2,666,900	\$ 2,759,100	\$ 2,086,540
Construction Sales Tax	611,100	1,011,000	527,601
County Island Fire District	1,493,400	1,419,731	1,445,000
Fire Inspections	76,500	76,500	56,250
PSPRS Premium Tax Credit	102,000	137,080	144,000
ROI Utility Revenue	2,835,055	2,763,269	3,034,871
IGA - School District	65,300	65,300	155,000
Wildland Reimbursement	66,300	66,300	65,000
Building Lease Revenue			28,000
Miscellaneous	23,400	23,400	35,000
<b>Total Emergency Services Fund</b>	\$ 7,939,955	\$ 8,321,680	\$ 7,577,262
<b>Fire Development Fee Fund</b>			
Fire Development Fees	\$ 875,277	\$ 1,012,239	\$ 954,070
Interest Income			
<b>Total Fire Development Fee Fund</b>	\$ 875,277	\$ 1,012,239	\$ 954,070
<b>Streetlight Improvement Districts</b>			
Special Assessment	\$ 700,000	\$ 700,000	\$ 67,370
Interest Income	-	-	
<b>Total Streetlight Improvement Districts</b>	\$ 700,000	\$ 700,000	\$ 67,370
<b>Community Events Fund</b>			
Contributions/Donations	\$ 75,000	\$ 75,000	\$ 75,000
<b>Total Community Events Fund</b>	\$ 75,000	\$ 75,000	\$ 75,000
<b>Horseshoe Park &amp; Equestrian Center (HPEC) Fund</b>			
Park Revenues	\$ 757,500	\$ 757,500	\$ 431,193
<b>Total HPEC Fund</b>	\$ 757,500	\$ 757,500	\$ 431,193
<b>Total Special Revenue Funds</b>	\$ 28,352,305	\$ 36,726,135	\$ 26,273,256
<b>DEBT SERVICE FUNDS</b>			
<b>Special Assessment Fund</b>			
Property Assessments	\$ 1,735,235	\$ 1,735,235	\$ 1,736,651
Interest Income	-	-	
<b>Total Special Assessment Fund</b>	\$ 1,735,235	\$ 1,735,235	\$ 1,736,651

**TOWN OF QUEEN CREEK**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>Total Debt Service Funds</b>	\$ 1,735,235	\$ 1,735,235	\$ 1,736,651
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Drainage &amp; Transportation Fund</b>			
Reimbursement from Government Agency	\$ 11,683,333	\$ 11,683,333	\$ 7,433,922
Other Funding	65,000,000	-	-
Bond/Loan Proceeds	25,000,000	90,000,000	-
<b>Total Drainage &amp; Transportation Fund</b>	<b>\$ 101,683,333</b>	<b>\$ 101,683,333</b>	<b>\$ 7,433,922</b>
<b>General CIP</b>			
Contributions from Outside Agencies	\$ -	\$ 1,805,393	\$ 6,000,000
<b>Total General CIP</b>	<b>\$ -</b>	<b>\$ 1,805,393</b>	<b>\$ 6,000,000</b>
<b>Total Capital Projects Funds</b>	<b>\$ 101,683,333</b>	<b>\$ 103,488,726</b>	<b>\$ 13,433,922</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>Healthcare Self-Insurance</b>			
Premiums	\$ 4,270,949	\$ 4,270,949	\$ 4,498,615
Stop Loss Reimbursement	150,000	150,000	100,000
Interest Income	10,000	10,000	12,900
<b>Total Healthcare Self-Insurance</b>	<b>\$ 4,430,949</b>	<b>\$ 4,430,949</b>	<b>\$ 4,611,515</b>
<b>ENTERPRISE FUNDS</b>			
<b>Sewer Utility Funds</b>			
User Fees	\$ 6,335,334	\$ 6,777,764	\$ 6,841,556
Miscellaneous	711,336	711,336	768,078
Bond/Loan Proceeds	-	-	40,000,000
Capacity Fee	2,632,192	4,604,041	1,863,540
Interest Income	283,900	283,900	86,000
<b>Total Sewer Utility</b>	<b>\$ 9,962,762</b>	<b>\$ 12,377,041</b>	<b>\$ 49,559,174</b>
<b>Water Fund</b>			
Water Revenues/User Fees	\$ 25,140,415	\$ 24,000,824	\$ 24,683,892
Capacity Fee	2,199,067	4,601,579	1,973,055
Miscellaneous	404,998	404,998	448,447
Interest Income	394,692	394,692	248,618
Other Funding	100,000,000	50,000,000	110,000,000
<b>Total Water Fund</b>	<b>\$ 128,139,172</b>	<b>\$ 79,402,093</b>	<b>\$ 137,354,012</b>
<b>Solid Waste Fund</b>			
User Fees	\$ 2,935,058	\$ 2,935,058	\$ 3,625,735
Recycling	21,000	21,000	21,000
Cart Fees	189,000	189,000	176,310
Interest Income	5,560	5,560	11,000
Miscellaneous	-	-	-
<b>Total Solid Waste</b>	<b>\$ 3,150,618</b>	<b>\$ 3,150,618</b>	<b>\$ 3,834,045</b>
<b>Total Enterprise Funds</b>	<b>\$ 141,252,552</b>	<b>\$ 94,929,752</b>	<b>\$ 190,747,231</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 322,425,554</b>	<b>\$ 290,895,287</b>	<b>\$ 277,666,852</b>

\* 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 2021**

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Debt Service	\$	\$	\$	\$ 5,539,621
Interfund Loan				
Infrastructure (CIP)				3,377,700
Emergency Services Fund				10,432,373
Horseshoe Park & Equestrian Center Fund				1,232,769
HURF				97,161
Community Events				25,000
<b>Total General Fund</b>	\$ -	\$ -	\$ -	\$ 20,704,624
<b>SPECIAL REVENUE FUNDS</b>				
Library Development Fee Fund	\$	\$	\$	\$ 232,910
Emergency Services Fund			10,432,373	360,000
Grants Fund				
Parks Development				4,978,457
Public Safety Development Fee Fund				1,893,637
Town Buildings & Vehicles Development Fee				286,957
Fire Development Fee Fund				10,204,296
Transportation Development Fund				6,903,453
Construction Sales Tax				6,714,416
Town Center				398,875
HURF			97,161	263,871
Community Events			90,000	
Horseshoe Park & Equestrian Center Fund			1,232,769	294,185
<b>Total Special Revenue Funds</b>	\$ -	\$ -	\$ 11,852,303	\$ 32,531,057
<b>DEBT SERVICE FUNDS</b>				
Special Assessment Fund	\$	\$	\$	\$
Debt Service			10,952,351	
<b>Total Debt Service Funds</b>	\$ -	\$ -	\$ 10,952,351	\$ -
<b>CAPITAL PROJECTS FUNDS</b>				
Transportation CIP	\$	\$	\$ 14,080,459	\$
General CIP			15,601,451	
<b>Total Capital Projects Funds</b>	\$ -	\$ -	\$ 29,681,910	\$ -
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$	\$	\$ 749,117	\$ 15,238,796
Water Capacity				8,199,938
Water CIP			13,141,002	
Water Debt			10,297,732	
Sewer/Wastewater Fund				4,053,338
Sewer/Wastewater Capacity				7,771,496
Sewer/Wastewater CIP			9,152,918	
Sewer/Wastewater Debt			2,671,916	
<b>Total Enterprise Funds</b>	\$ -	\$ -	\$ 36,012,685	\$ 35,263,568
<b>TOTAL ALL FUNDS</b>	\$ -	\$ -	\$ 88,499,249	\$ 88,499,249

**TOWN OF QUEEN CREEK**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
<b>GENERAL FUND</b>				
Town Council	\$ 439,120	\$ -	\$ 439,120	\$ 439,120
Town Manager	1,098,102	-	1,098,102	1,168,570
Legal Services	465,000	-	465,000	465,000
Town Clerk	268,922	-	268,922	306,598
Finance	2,469,288	534,800	3,004,088	2,203,392
Workforce & Technology	4,082,656	171,053	4,253,709	4,364,109
Communications, Marketing & Recreation	2,419,059	169,225	2,588,284	2,212,438
Economic Development	902,931	-	902,931	790,833
Development Services	3,534,044	778	3,534,822	3,319,502
Public Works	6,887,374	874,573	7,761,947	7,714,677
Centralized Services	4,512,125	(952,134)	3,559,992	2,593,750
<b>Total General Fund</b>	<b>\$ 27,078,621</b>	<b>\$ 798,295</b>	<b>\$ 27,876,917</b>	<b>\$ 25,577,989</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>HURF</b>				
Public Works	\$ 5,651,257	\$ 50,612	\$ 5,701,869	\$ 4,768,890
<b>Municipal Town Center Fund</b>				
Economic Development	874,900	309,953	1,028,312	1,146,441
<b>Streetlight Improvement District</b>				
General Operations	700,000	-	700,000	181,600
<b>Grants &amp; Contingency Fund</b>				
General Operations	2,000,000	-	-	6,262,796
<b>Construction Sales Tax Fund</b>				
Capital	317,900	-	317,900	146,147
<b>Parks Development Fund</b>				
Comm, Marketing & Recreation	6,090,148	(1,539,538)	4,550,610	-
Carryforward Allowance	-	-	-	-
<b>Town Buildings &amp; Vehicles Fund</b>				
General Operations	-	-	-	-
<b>Transportation Development Fund</b>				
Public Works	-	-	-	-
<b>Library Development Fund</b>				
Comm, Marketing & Recreation	-	-	-	-
<b>Public Safety Development Fund</b>				
Emergency Management Services	-	19,568	19,568	-
<b>Fire Development Fund</b>				
Emergency Management Services	-	19,568	19,568	-
<b>Emergency Services Fund</b>				
Emergency Management Services	20,209,170	548,181	20,757,351	23,905,600
<b>Community Events Fund</b>				
Comm, Marketing & Recreation	165,000	-	165,000	165,000
<b>HPEC Fund</b>				
Economic Development	1,587,453	328,849	1,916,302	1,368,777
<b>LTAf</b>				
Public Works	-	-	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 37,595,828</b>	<b>\$ (262,807)</b>	<b>\$ 35,176,480</b>	<b>\$ 37,945,251</b>
<b>DEBT SERVICE FUNDS</b>				
<b>Special Assessment Fund</b>				
General Operations	\$ 1,735,235	\$ 0	\$ 1,735,235	\$ 1,736,651
<b>Debt Service Fund</b>				
General Operations	9,894,201	(1,245,000)	8,649,201	10,952,351
<b>Total Debt Service Funds</b>	<b>\$ 11,629,436</b>	<b>\$ (1,245,000)</b>	<b>\$ 10,384,436</b>	<b>\$ 12,689,002</b>

**TOWN OF QUEEN CREEK**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Drainage &amp; Transportation</b>				
Public Works	\$ 121,883,321	\$ (5,058,457)	\$ 116,824,864	\$ 100,359,623
Carryforward Allowance			(86,586,571)	
<b>General CIP -</b>				
General Operations	10,970,774	5,854,819	16,825,593	43,940,333
Carryforward Allowance			(9,085,402)	
<b>Total Capital Projects Funds</b>	<b>\$ 132,854,095</b>	<b>\$ 796,362</b>	<b>\$ 37,978,484</b>	<b>\$ 144,299,956</b>
<b>ENTERPRISE FUNDS</b>				
<b>Sewer/Wastewater Funds</b>				
Sewer Operating	\$ 4,200,650	\$ (252,592)	\$ 3,948,058	\$ 4,891,774
Sewer Capacity	-		-	-
Sewer Capital	38,559,409	(1,258)	38,558,151	40,594,713
Sewer Debt	392,700		392,700	392,100
Carryforward Allowance			(28,941,795)	-
<b>Subtotal Sewer/Wastewater</b>	<b>\$ 43,152,759</b>	<b>\$ (253,850)</b>	<b>\$ 13,957,114</b>	<b>\$ 45,878,587</b>
<b>Water Funds</b>				
Water Operating	72,543,299	2,658	72,545,957	82,353,030
Water Capacity	-		-	-
Water Capital	61,958,712	(2,658)	61,956,054	46,184,438
Water Debt	58,374,865		58,374,865	5,737,529
Carryforward Allowance			(113,609,988)	-
<b>Subtotal Water</b>	<b>\$ 192,876,876</b>	<b>\$ -</b>	<b>\$ 79,266,888</b>	<b>\$ 134,274,997</b>
<b>Solid Waste Fund</b>	<b>3,371,202</b>	<b>167,000</b>	<b>3,538,202</b>	<b>3,834,045</b>
<b>Total Enterprise Funds</b>	<b>\$ 239,400,837</b>	<b>\$ (86,850)</b>	<b>\$ 96,762,204</b>	<b>\$ 183,987,629</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Healthcare / Self-Insurance Fund</b>				
Healthcare	\$ 4,160,101	\$ -	\$ 4,160,101	\$ 4,611,515
<b>Subtotal Healthcare</b>	<b>\$ 4,160,101</b>	<b>\$ -</b>	<b>\$ 4,160,101</b>	<b>\$ 4,611,515</b>
<b>Total Internal Service Funds</b>	<b>\$ 4,160,101</b>	<b>\$ -</b>	<b>\$ 4,160,101</b>	<b>\$ 4,611,515</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 452,718,918</b>	<b>\$ -</b>	<b>\$ 212,338,622</b>	<b>\$ 409,111,342</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.



**TOWN OF QUEEN CREEK**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2021**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Town Council</b>				
General Fund	\$ 439,120	\$ -	\$ 439,120	\$ 439,120
<b>Town Council Total</b>	<b>\$ 439,120</b>	<b>\$ -</b>	<b>\$ 439,120</b>	<b>\$ 439,120</b>
<b>Town Manager</b>				
General Fund	\$ 1,098,102	\$ 0	\$ 1,098,102	\$ 1,168,570
<b>Town Manager Total</b>	<b>\$ 1,098,102</b>	<b>\$ 0</b>	<b>\$ 1,098,102</b>	<b>\$ 1,168,570</b>
<b>Legal Services</b>				
General Fund	\$ 465,000	\$ -	\$ 465,000	\$ 465,000
<b>Legal Services Total</b>	<b>\$ 465,000</b>	<b>\$ -</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>
<b>Town Clerk</b>				
General Fund	\$ 268,922	\$ -	\$ 268,922	\$ 306,598
<b>Town Clerk Total</b>	<b>\$ 268,922</b>	<b>\$ -</b>	<b>\$ 268,922</b>	<b>\$ 306,598</b>
<b>Finance</b>				
General Fund	\$ 2,469,288	\$ 534,800	\$ 3,004,088	\$ 2,203,392
<b>Finance Total</b>	<b>\$ 2,469,288</b>	<b>\$ 534,800</b>	<b>\$ 3,004,088</b>	<b>\$ 2,203,392</b>
<b>Communications, Marketing &amp; Recreation</b>				
General Fund	\$ 2,419,059	\$ 169,225	\$ 2,588,284	\$ 2,212,438
Parks Development Fund	6,090,148	(1,539,538)	4,550,610	0
Library Development Fund	0	0	0	0
Community Events Fund	165,000	-	165,000	165,000
<b>Communications, Marketing</b>	<b>\$ 8,674,207</b>	<b>\$ (1,370,313)</b>	<b>\$ 7,303,894</b>	<b>\$ 2,377,438</b>
<b>Development Services</b>				
General Fund	\$ 3,534,044	\$ 778	\$ 3,534,822	\$ 3,319,502
<b>Development Services Total</b>	<b>\$ 3,534,044</b>	<b>\$ 778</b>	<b>\$ 3,534,822</b>	<b>\$ 3,319,502</b>
<b>Public Works</b>				
General Fund	\$ 6,887,374	\$ 874,573	\$ 7,761,947	\$ 7,714,677
HURF	5,651,257	50,612	5,701,869	4,768,890
Solid Waste Fund	3,371,202	167,000	3,538,202	3,834,045
LTAf	-	-	-	-
Transportation Development Fund	0	0	0	-
Drainage & Transportation Fund	121,883,321	(5,058,457)	30,238,293	100,359,623
<b>Public Works Total</b>	<b>\$ 137,793,154</b>	<b>\$ (3,966,272)</b>	<b>\$ 47,240,311</b>	<b>\$ 116,677,235</b>
<b>Workforce &amp; Technology</b>				
General Fund	\$ 4,082,656	\$ 171,053	\$ 4,253,709	\$ 4,364,109
<b>Workforce &amp; Technology Total</b>	<b>\$ 4,082,656</b>	<b>\$ 171,053</b>	<b>\$ 4,253,709</b>	<b>\$ 4,364,109</b>
<b>Economic Development</b>				
General Fund	\$ 902,931	\$ 0	\$ 902,931	\$ 790,833
Municipal Town Center Fund	874,900	309,953	1,028,312	1,146,441
Horseshoe Park Fund	1,587,453	328,849	1,916,302	1,368,777
<b>Economic Development Total</b>	<b>\$ 3,365,284</b>	<b>\$ 638,802</b>	<b>\$ 3,847,545</b>	<b>\$ 3,306,051</b>

**TOWN OF QUEEN CREEK**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2021**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED</b>	<b>ACTUAL EXPENDITURES/ EXPENSES*</b>	<b>BUDGETED EXPENDITURES/ EXPENSES</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Emergency Management Services (EMS)</b>				
Emergency Services Fund	\$ 20,209,170	\$ 548,181	\$ 20,757,351	\$ 23,905,600
Public Safety Development Fund	-	19,568	19,568	-
Fire Development Fund	-	19,568	19,568	-
<b>EMS Total</b>	<b>\$ 20,209,170</b>	<b>\$ 587,317</b>	<b>\$ 20,796,487</b>	<b>\$ 23,905,600</b>
<b>Utilities Department</b>				
Sewer Utility Fund	\$ 4,200,650	\$ (252,592)	\$ 3,948,058	\$ 4,891,774
Sewer Capacity Fund	-	0	0	-
Sewer Capital Fund	38,559,409	(1,258)	38,558,151	40,594,713
Sewer Debt Fund	392,700	-	392,700	392,100
Carryforward Allowance			(28,941,795)	
Water Operating Fund	72,543,299	2,658	72,545,957	82,353,030
Water Capacity Fund	-	0	0	-
Water Capital Fund	61,958,712	(2,658)	61,956,054	46,184,438
Water Debt Fund	58,374,865	-	58,374,865	5,737,529
Carryforward Allowance			(113,609,988)	
<b>Utilities Department Total</b>	<b>\$ 236,029,635</b>	<b>\$ (253,850)</b>	<b>\$ 93,224,002</b>	<b>\$ 180,153,584</b>
<b>Centralized Services/General Operations</b>				
General Fund	\$ 4,512,125	\$ (952,134)	\$ 3,559,992	\$ 2,593,750
General CIP	10,970,774	5,854,819	7,740,191	43,940,333
Construction Sales Tax	317,900	0	317,900	146,147
Town Buildings & Vehicle Develop	-	0	0	-
Grants & Contingency Fund	2,000,000	-	0	6,262,796
Streetlight Improvement Districts	700,000	-	700,000	181,600
Special Assessments Fund	1,735,235	0	1,735,235	1,736,651
Debt Service Fund	9,894,201	(1,245,000)	8,649,201	10,952,351
Healthcare / Self-Insurance	4,160,101	-	4,160,101	4,611,515
<b>Centralized Services/General Operations Total</b>	<b>\$ 34,290,336</b>	<b>\$ 3,657,685</b>	<b>\$ 26,862,620</b>	<b>\$ 70,425,143</b>
<b>Total All Departments</b>	<b>\$ 452,718,918</b>	<b>\$ -</b>	<b>\$ 212,338,622</b>	<b>\$ 409,111,342</b>

**TOWN OF QUEEN CREEK**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2021**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
<b>GENERAL FUND</b>						
Town Council	7.00	\$ 205,094	\$ -	\$ 69,765	\$ 46,361	= \$ 321,220
Town Manager	6.00	846,569	107,105	68,174	93,922	= 1,115,770
Town Clerk	2.00	161,354	19,351	21,232	14,431	= 216,368
Finance	18.18	1,437,890	174,219	124,883	125,550	= 1,862,542
Communications, Marketing & Rec	22.06	1,301,478	130,975	80,155	130,485	= 1,643,093
Development Services	26.60	2,214,613	265,887	279,157	240,575	= 3,000,232
Public Works	48.43	2,999,058	353,116	464,607	339,765	= 4,156,546
Workforce & Technology	15.40	1,393,855	169,761	186,750	123,858	= 1,874,224
Economic Development	4.10	442,130	54,342	41,699	40,392	= 578,563
Non-Departmental		-				= -
<b>Total General Fund</b>	<b>149.77</b>	<b>\$ 11,002,041</b>	<b>\$ 1,274,756</b>	<b>\$ 1,336,422</b>	<b>\$ 1,155,339</b>	<b>= \$ 14,768,558</b>
<b>SPECIAL REVENUE FUNDS</b>						
Emergency Services	84.00	\$ 7,913,001	\$ 1,489,179	\$ 1,082,197	\$ 973,512	= \$ 11,457,889
HPEC	7.00	513,206	59,072	56,456	67,461	= 696,195
HURF	18.00	1,127,277	125,304	184,385	132,894	= 1,569,860
<b>Total Special Revenue Funds</b>	<b>109.00</b>	<b>\$ 9,553,484</b>	<b>\$ 1,673,555</b>	<b>\$ 1,323,038</b>	<b>\$ 1,173,867</b>	<b>= \$ 13,723,944</b>
<b>Capital Funds</b>						
Drainage & Transportation	7.40	\$ 608,447	\$ 72,836	\$ 61,418	\$ 64,439	= \$ 807,140
<b>ENTERPRISE FUNDS</b>						
Sewer Utility Fund	6.50	\$ 462,965	\$ 53,273	\$ 74,724	\$ 57,263	= \$ 648,225
Water Fund	66.75	4,667,714	539,582	649,950	520,524	= 6,377,770
Solid Waste Fund	5.05	354,525	42,824	56,340	34,780	= 488,469
<b>Total Enterprise Funds</b>	<b>78.30</b>	<b>\$ 5,485,204</b>	<b>\$ 635,679</b>	<b>\$ 781,014</b>	<b>\$ 612,567</b>	<b>= \$ 7,514,464</b>
<b>TOTAL ALL FUNDS</b>	<b>344.47</b>	<b>\$ 26,649,176</b>	<b>\$ 3,656,826</b>	<b>\$ 3,501,892</b>	<b>\$ 3,006,212</b>	<b>= \$ 36,814,106</b>