

**Town of Queen Creek
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024**

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	43,080,342	67,472,668	18,581,567	379,086,620	0	167,971,512	7,601,515	683,794,224
2023	Actual expenditures/expenses**	E	2	43,080,342	67,472,668	18,581,567	159,159,328	0	167,971,512	7,601,515	463,866,932
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	116,071,334	55,469,609	1,569	235,351,920	0	60,099,203	0	466,993,635
2024	Primary property tax levy	B	4	13,285,644							13,285,644
2024	Secondary property tax levy	B	5								0
2024	Estimated revenues other than property taxes	C	6	108,314,542	63,175,067	1,689,858	164,485,096	0	286,133,408	9,631,219	633,429,190
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	0	25,615,986	27,864,091	24,794,461	0	15,390,882	0	93,665,420
2024	Interfund Transfers (out)	D	10	43,708,794	34,565,744	0	0	0	15,390,882	0	93,665,420
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
2024	Total financial resources available		12	193,962,726	109,694,918	29,555,518	424,631,477	0	346,232,611	9,631,219	1,113,708,469
2024	Budgeted expenditures/expenses	E	13	51,614,109	86,787,686	29,553,949	362,720,533	0	326,713,503	9,731,219	867,120,999

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 683,794,224	\$ 867,120,999
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	683,794,224	867,120,999
4 Less: estimated exclusions		510,825,251
5 Amount subject to the expenditure limitation	\$ 683,794,224	\$ 356,295,748
6 EEC expenditure limitation	\$ 730,130,917	\$ 631,421,266

* 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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts 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 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>18,819,008</u>	\$ <u>20,088,147</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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>12,470,641</u>	\$ <u>13,285,644</u>
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ <u>12,470,641</u>	\$ <u>13,285,644</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>12,470,641</u>	
(2) Prior years' levies	<u>13,573</u>	
(3) Total primary property taxes	\$ <u>12,484,214</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>12,484,214</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8257</u>	<u>1.7231</u>
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	<u>1.8257</u>	<u>1.7231</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 _____ 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
City Sales Tax	\$ 38,318,568	\$ 40,069,544	\$ 44,520,829
Construction Sales Tax	13,092,900	15,000,000	16,991,250
Licenses and permits			
Business Licenses	75,000	75,000	90,000
Liquor Licenses	10,500	10,500	10,500
Building Revenue	10,486,700	6,640,000	5,740,000
Intergovernmental			
State Sales Tax	8,385,700	9,333,521	10,039,900
Urban Revenue Sharing	9,421,900	12,585,940	18,692,200
Charges for services			
Recreation User Fees	689,687	689,687	1,151,500
Interest on Investments			
Interest Income	500,000	2,350,000	3,707,500
Miscellaneous			
Telecommunications	175,000	175,000	175,000
Gas Franchises	135,000	135,000	135,000
Cable Licenses	360,000	360,000	360,000
Miscellaneous	101,000	616,000	1,148,140
Departmental Support Revenue	3,929,880	3,929,880	5,105,923
Fleet Charges Internal			446,800
Total General Fund	\$ 85,681,835	\$ 91,970,072	\$ 108,314,542

* 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
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenue	\$ 4,321,500	\$ 5,172,750	\$ 5,271,853
Pinal County Taxes	30,000	30,000	30,000
Vehicle License Tax	3,138,200	3,387,826	3,926,600
Total Highway User Revenue Fund	\$ 7,489,700	\$ 8,590,576	\$ 9,228,453
Municipal Town Center Fund			
City Sales Tax	\$ 1,280,750	\$ 1,671,743	\$ 1,805,482
Building Lease Revenue	83,868	83,868	86,384
Signage Revenue	20,000	20,000	20,000
Total Municipal Town Center Fund	\$ 1,384,618	\$ 1,775,611	\$ 1,911,866
Construction Sales Tax Fund			
2% Construction Sales Tax	\$ 13,092,900	\$ 15,000,000	\$ 16,991,250
Interest Income	50,000	50,000	
Total Construction Sales Tax Fund	\$ 13,142,900	\$ 15,050,000	\$ 16,991,250
Grants & Contingency Fund			
Grants	\$ 10,000,000	\$ 10,000,000	\$ 5,000,000
Total Grants & Contingency Fund	\$ 10,000,000	\$ 10,000,000	\$ 5,000,000
Parks Development Fund			
Parks Development Fee	\$ 7,083,843	\$ 5,300,000	\$ 4,700,000
Interest Income	143,740	143,740	500,000
Total Park Development Fund	\$ 7,227,583	\$ 5,443,740	\$ 5,200,000
Town Building Fund			
Town Building & Vehicle Development Fee	\$ 168,568	\$ 20,000	\$
Interest Income	3,000	3,000	51,000
Total Building Fund	\$ 171,568	\$ 23,000	\$ 51,000
Transportation Development Fee Fund			
Transportation Development Impact Fee	\$ 5,292,250	\$ 4,600,000	\$ 3,300,000
Interest Income	5,000	5,000	320,000
Total Transportation Development Fee Fund	\$ 5,297,250	\$ 4,605,000	\$ 3,620,000
Library Development Fee Fund			
Library Development Impact Fee	\$ 370,929	\$ 225,000	\$ 120,000
Interest Income	3,000	3,000	60,000
Total Library Development Fee Fund	\$ 373,929	\$ 228,000	\$ 180,000
Public Safety Development Fee Fund			
Public Safety Development Fees	1,553,557	1,300,000	1,000,000
Interest Income			25,000
Total Public Safety Development Fee Fund	\$ 1,553,557	\$ 1,300,000	\$ 1,025,000

* 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
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Emergency Services Fund			
City Sales Tax	4,789,821	5,008,693	5,565,104
Construction Sales Tax	1,636,600	1,875,000	2,123,906
County Island Fire District	1,500,000	1,787,668	2,238,852
Fire Inspections	75,000	75,000	130,000
PSPRS Premium Tax Credit	180,000	180,000	244,163
ROI Utility Revenue	3,887,150	3,715,760	3,834,740
Intergovernmental	42,332	175,000	265,000
IGA - School District	155,000	155,000	181,715
Wildland Reimbursement	15,000	15,000	15,000
Building Lease Revenue	28,000	28,000	
Police Department Revenue		30,000	34,250
ETS Ambulance Revenue			1,900,000
Miscellaneous	40,000	40,000	11,500
Total Emergency Services Fund	\$ 12,348,903	\$ 13,085,121	\$ 16,544,230
Fire Development Fee Fund			
Fire Development Fee Fund	2,852,113	2,400,000	1,800,000
Interest Income	5,000	5,000	60,000
Total Fire Development Fee Fund	\$ 2,857,113	\$ 2,405,000	\$ 1,860,000
Streetlight Improvement Districts			
Special Assessment	150,000	150,000	
Miscellaneous			200,000
Total Streetlight Improvement Districts	\$ 150,000	\$ 150,000	\$ 200,000
Horseshoe Park & Equestrian Center Fund			
Park Revenues	744,340	744,340	1,042,314
Sponsorships	31,415	31,415	320,954
Total Horseshoe Park Equestrian Fund	\$ 775,755	\$ 775,755	\$ 1,363,268
Total special revenue funds	\$ 62,772,876	\$ 63,431,803	\$ 63,175,067

* 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
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
Special Assessment Fund			
Property Assessments	\$ 1,732,010	\$ 1,732,010	\$ 1,689,858
Total Special Assessment Fund	\$ 1,732,010	\$ 1,732,010	\$ 1,689,858
Total debt service funds	\$ 1,732,010	\$ 1,732,010	\$ 1,689,858
Capital projects funds			
Drainage & Transportation Fund			
Reimbursement from Government Agency	\$ 16,828,633	\$ 16,828,633	\$ 30,000,000
Interest Income	150,000	460,000	899,420
Miscellaneous	59,500,000	59,500,000	
Total Drainage & Transportation Fund	\$ 76,478,633	\$ 76,788,633	\$ 30,899,420
General CIP			
Reimbursement from Government Agency	\$	\$	\$ 1,875,676
Other Funding	624,358	624,358	
Bond/Loan Proceeds			130,000,000
Interest Income		1,140,000	1,710,000
Miscellaneous	3,000,000	3,000,000	
Total General CIP	\$ 3,624,358	\$ 4,764,358	\$ 133,585,676
Total capital projects funds	\$ 80,102,991	\$ 81,552,991	\$ 164,485,096

* 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
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Enterprise funds			
Sewer Utility Funds			
User Fees	\$ 9,229,590	\$ 9,229,590	\$ 11,705,100
Miscellaneous	1,106,154	1,106,154	1,311,780
Reimbursement from Government Agency			8,500,000
Bond / Loan Proceeds			6,139,935
Capacity Fee	4,647,268	4,647,268	2,195,990
Interest Income	100,000	100,000	260,770
Total Sewer Utility	\$ 15,083,012	\$ 15,083,012	\$ 30,113,575
Water Fund			
Water Revenues / User Fees	\$ 32,583,756	\$ 32,583,756	\$ 30,211,350
Capacity Fee	5,330,154	5,330,154	2,684,510
Miscellaneous	11,968	11,968	
Interest Income	380,100	380,100	415,250
Government Agency Reimbursement			34,559,362
Refunds/Reimbursements	17,377	17,377	
Bond / Loan Proceeds	60,000,000	60,000,000	183,420,321
Total Water Fund	\$ 98,323,355	\$ 98,323,355	\$ 251,290,793
Solid Waste Fund			
User Fees	\$ 4,366,122	\$ 4,366,122	\$ 4,584,140
Recycling	8,934	8,934	10,600
Cart Fees	267,900	267,900	120,300
Interest Income	3,700	3,700	14,000
Miscellaneous			
Total Solid Waste Fund	\$ 4,646,656	\$ 4,646,656	\$ 4,729,040
Total enterprise funds	\$ 118,053,023	\$ 118,053,023	\$ 286,133,408

* 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
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Internal service funds			
Healthcare Self-Insurance			
Premiums	\$ 7,501,515	\$ 7,501,515	\$ 9,531,219
Stop Loss Reimbursement	100,000	100,000	100,000
Total Healthcare Self-Insurance	\$ 7,601,515	\$ 7,601,515	\$ 9,631,219
Total internal service funds	\$ 7,601,515	\$ 7,601,515	\$ 9,631,219
Total all funds	\$ 355,944,250	\$ 364,341,414	\$ 633,429,190

* 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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Debt Service	\$	\$	\$	\$ 14,692,808
Interfund Loan				
Infrastructure (CIP)				3,400,000
Emergency Services Fund				23,629,591
Horseshoe Park & Equestrian Center Fund				1,986,395
HURF				
Community Events				
Total General Fund	\$	\$	\$	\$ 43,708,794
Special revenue funds				
Library Development Fee Fund	\$	\$	\$	\$ 231,599
Emergency Services Fund			23,629,591	4,335,950
Grants Fund				
Parks Development				509,878
Public Safety Development Fee Fund				2,939,175
Town Buildings & Vehicles Development Fund				289,045
Fire Development Fee Fund				1,687,863
Transportation Development Fund				12,034,240
Construction Sales Tax				11,650,682
Town Center				331,806
HURF				263,777
Community Events				
Horseshoe Park & Equestrian Center Fund			1,986,395	291,729
Total special revenue funds	\$	\$	\$ 25,615,986	\$ 34,565,744
Debt service funds				
Special Assessment Fund	\$	\$	\$	\$
Debt service			27,864,091	
Total debt service funds	\$	\$	\$ 27,864,091	\$
Capital projects funds				
Transportation CIP	\$	\$	\$ 24,634,461	\$
General CIP			160,000	
Total capital projects funds	\$	\$	\$ 24,794,461	\$
Enterprise funds				
Water Fund	\$	\$	\$	\$ 10,372,693
Water Capacity				2,260,683
Water CIP				
Water Debt			12,633,376	
Sewer / Wastewater Fund				2,143,098
Sewer / Wastewater Capacity				614,408
Sewer / Wastewater CIP				
Sewer / Wastewater Debt			2,757,506	
Total enterprise funds	\$	\$	\$ 15,390,882	\$ 15,390,882
Total all funds	\$	\$	\$ 93,665,420	\$ 93,665,420

**Town of Queen Creek
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Town Council	\$ 451,445	\$	\$ 451,445	\$ 493,552
Town Manager	1,057,830		1,057,830	1,283,132
Legal Services	796,000		796,000	945,000
Town Clerk	368,406		368,406	382,805
Finance	2,909,485	399,819	3,309,304	3,568,836
Human Resources	956,092	450	956,542	1,130,617
Information Technology	7,404,218	35,193	7,439,411	8,422,333
Community Services	8,250,132	310,596	8,560,728	12,561,720
Economic Development	1,303,498		1,303,498	1,357,471
Development Services	4,390,526	252,550	4,643,076	5,506,652
Public Works	6,979,684	3,039,175	10,018,859	9,218,991
Centralized Services	5,905,600	(1,730,357)	4,175,243	6,743,000
Total General Fund	\$ 40,772,916	\$ 2,307,426	\$ 43,080,342	\$ 51,614,109
Special revenue funds				
HURF	\$ 8,261,435	\$ 882,989	\$ 9,144,424	\$ 9,472,169
Municipal Town Center Fund	752,000		752,000	1,580,060
Streetlight Improvement District	300,000		300,000	232,059
Grants & Contingency Fund	19,000,000	(16,984,707)	2,015,293	23,000,000
Construction Sales Tax Fund				
Parks Development Fund	80,000		80,000	80,000
Town Buildings & Vehicles Fund	20,000		20,000	
Transporation Development Fund	125,000		125,000	125,000
Library Development Fund	20,000		20,000	20,000
Public Safety Development Fund	40,000		40,000	40,000
Fire Development Fund	40,000		40,000	40,000
Emergency Services Fund	41,207,620	11,335,744	52,543,363	49,140,464
Horseshoe Park & Equestrian Fund	3,123,075	(830,487)	2,292,588	3,057,934
LTAf	100,000		100,000	
Community Events Fund				
Total special revenue funds	\$ 73,069,129	\$ (5,596,461)	\$ 67,472,668	\$ 86,787,686
Debt service funds				
Debt Service Fund	\$ 16,737,426	\$ 62,470	\$ 16,799,896	\$ 27,864,091
Special Assessment Fund	1,732,010	49,661	1,781,671	1,689,858
Total debt service funds	\$ 18,469,436	\$ 112,131	\$ 18,581,567	\$ 29,553,949
Capital projects funds				
Drainage & Transportation	\$ 180,551,680	\$ (5,242,928)	\$ 175,308,752	\$ 141,905,241
Carryforward Allowance			(72,972,000)	
General CIP	196,462,824	7,315,044	203,777,868	220,815,292
Carryforward Allowance			(146,955,292)	
Total capital projects funds	\$ 377,014,504	\$ 2,072,116	\$ 159,159,328	\$ 362,720,533

* 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 fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
Enterprise funds				
Sewer/Wastewater Funds				
Sewer Operating	\$ 6,413,422	\$ 514,819	\$ 6,928,241	\$ 13,366,151
Sewer Capacity		27,133	27,133	50,000
Sewer Capital	25,272,881	(570,631)	24,702,250	25,893,739
Sewer Debt	1,204,700		1,204,700	2,757,506
Carryforward Allowance			(11,926,459)	
Subtotal Sewer/Wastewater	\$ 32,891,003	\$ (28,679)	\$ 20,935,866	\$ 42,067,396
Water Funds				
Water Operating	\$ 95,321,016	\$ 1,164,503	\$ 96,485,519	\$ 44,876,994
Water Capacity		27,133	27,133	50,000
Water Capital	68,883,471	(76,011)	68,807,460	221,677,639
Water Debt	10,968,183		10,968,183	12,633,376
Carryforward Allowance			(34,410,234)	
Subtotal Water	\$ 175,172,670	\$ 1,115,625	\$ 141,878,061	\$ 279,238,009
Solid Waste Fund				
Solid Waste	\$ 5,139,743	\$ 17,842	\$ 5,157,585	\$ 5,408,098
Subtotal Solid Waste	\$ 5,139,743	\$ 17,842	\$ 5,157,585	\$ 5,408,098
Total enterprise funds	\$ 213,203,417	\$ (45,231,905)	\$ 167,971,512	\$ 326,713,503
Internal service funds				
Healthcare Self-Insurance	\$ 7,601,515		\$ 7,601,515	\$ 9,731,219
Total internal service funds	\$ 7,601,515		\$ 7,601,515	\$ 9,731,219
Total all funds	\$ 730,130,917		\$ 463,866,932	\$ 867,120,999

* 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 2024**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2023	2023	2023	2024
Town Council				
General Fund	\$ 451,445	\$	\$ 451,445	\$ 493,552
Town Council Total	<u>\$ 451,445</u>	<u>\$</u>	<u>\$ 451,445</u>	<u>\$ 493,552</u>
Town Manager				
General Fund	\$ 1,057,830	\$	\$ 1,057,830	\$ 1,283,132
Town Manager Total	<u>\$ 1,057,830</u>	<u>\$</u>	<u>\$ 1,057,830</u>	<u>\$ 1,283,132</u>
Legal Services				
General Fund	\$ 796,000	\$	\$ 796,000	\$ 945,000
Legal Services Total	<u>\$ 796,000</u>	<u>\$</u>	<u>\$ 796,000</u>	<u>\$ 945,000</u>
Town Clerk				
General Fund	\$ 368,406	\$	\$ 368,406	\$ 382,805
Town Clerk Total	<u>\$ 368,406</u>	<u>\$</u>	<u>\$ 368,406</u>	<u>\$ 382,805</u>
Finance				
General Fund	\$ 2,909,485	\$ 399,819	\$ 3,309,304	\$ 3,568,836
Finance Total	<u>\$ 2,909,485</u>	<u>\$ 399,819</u>	<u>\$ 3,309,304</u>	<u>\$ 3,568,836</u>
Community Services				
General Fund	\$ 8,250,132	\$ 310,596	\$ 8,560,728	\$ 12,561,720
Parks Development Fund	80,000		80,000	80,000
Library Development Fund	20,000		20,000	20,000
Community Events Fund				
Community Services Total	<u>\$ 8,350,132</u>	<u>\$ 310,596</u>	<u>\$ 8,660,728</u>	<u>\$ 12,661,720</u>
Development Services				
General Fund	\$ 4,390,526	\$ 252,550	\$ 4,643,076	\$ 5,506,652
Development Services Total	<u>\$ 4,390,526</u>	<u>\$ 252,550</u>	<u>\$ 4,643,076</u>	<u>\$ 5,506,652</u>
Public Works				
General Fund	\$ 6,979,684	\$ 3,039,175	\$ 10,018,859	\$ 9,218,991
HURF	8,261,435	882,989	9,144,424	9,472,169
Solid Waste Fund	5,139,743	17,842	5,157,585	5,408,098
LTAf	100,000		100,000	
Transportation Development Fund	125,000		125,000	125,000
Drainage & Transportation Fund	180,551,680	\$ (5,242,928)	\$ 175,308,752	\$ 141,905,241
Carryforward Allowance			(72,972,000)	
Public Works Total	<u>\$ 201,157,542</u>	<u>\$ (1,302,921)</u>	<u>\$ 126,882,621</u>	<u>\$ 166,129,499</u>
Human Resources				
General Fund	\$ 956,092	\$ 450	\$ 956,542	\$ 1,130,617
Human ResourceTotal	<u>\$ 956,092</u>	<u>\$ 450</u>	<u>\$ 956,542</u>	<u>\$ 1,130,617</u>
Information Technology				
General Fund	\$ 7,404,218	\$ 35,193	\$ 7,439,411	\$ 8,422,333
Information Technology Total	<u>\$ 7,404,218</u>	<u>\$ 35,193</u>	<u>\$ 7,439,411</u>	<u>\$ 8,422,333</u>
Economic Development				
General Fund	\$ 1,303,498	\$	\$ 1,303,498	\$ 1,357,471
Municipal Town Center Fund	752,000		752,000	1,580,060
Horsehoe Park Fund	3,123,075	(830,487)	2,292,588	3,057,934
Economic Development Total	<u>\$ 5,178,573</u>	<u>\$ (830,487)</u>	<u>\$ 4,348,086</u>	<u>\$ 5,995,465</u>
Emergency Management Services (EMS)				
Emergency Services Fund	\$ 41,207,620	\$ 11,335,744	\$ 52,543,363	\$ 49,140,464
Public Safety Development Fund	40,000		40,000	40,000
Fire Development Fund	40,000		40,000	40,000
EMS Total	<u>\$ 41,287,620</u>	<u>\$ 11,335,744</u>	<u>\$ 52,623,363</u>	<u>\$ 49,220,464</u>

* 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 2024**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2023	2023	2023	2024
Utilities Department				
Sewer Utility Fund	\$ 6,413,422	\$ 514,819	\$ 6,928,241	\$ 13,366,151
Sewer Capacity Fund		27,133	27,133	50,000
Sewer Capital Fund	25,272,881	(570,631)	24,702,250	25,893,739
Sewer Debt Fund	1,204,700		1,204,700	2,757,506
Carryforward Allowance			(11,926,459)	
Water Operating Fund	95,321,016	1,164,503	96,485,519	44,876,994
Water Capacity Fund		27,133	27,133	50,000
Water Capital Fund	68,883,471	(76,011)	68,807,460	221,677,639
Water Debt Fund	10,968,183		10,968,183	12,633,376
Carryforward Allowance			(34,410,234)	
Utilities Department Total	\$ 208,063,673	\$ 1,086,946	\$ 162,813,926	\$ 321,305,405
Centralized Service / General Operations				
General Fund	\$ 5,905,600	\$ (1,730,357)	\$ 4,175,243	\$ 6,743,000
General CIP	196,462,824	7,315,044	203,777,868	220,815,292
Carryforward Allowance			(146,955,292)	
Town Buildings & Vehicle Development	20,000		20,000	
Grants & Contingency Fund	19,000,000	(16,984,707)	2,015,293	23,000,000
Streetlight Improvement Districts	300,000		300,000	232,059
Special Assessments Fund	1,732,010	49,661	1,781,671	1,689,858
Debt Service Fund	16,737,426	62,470	16,799,896	27,864,091
Healthcare / Self-Insurance	7,601,515		7,601,515	9,731,219
Centralized Svcs / General Ops. Total	\$ 247,759,375	\$ (11,287,889)	\$ 89,516,194	\$ 290,075,519
Total All Departments	\$ 730,130,917	\$	\$ 463,866,932	\$ 867,120,999

* 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 2024

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
General Fund						
Town Council	\$ 7.00	\$ 213,034	\$	\$ 90,411	\$ 52,137	\$ 355,582
Town Manager	5.00	892,665	115,983	74,798	100,456	1,183,902
Town Clerk	2.00	208,664	25,621	22,480	18,160	274,925
Finance	43.98	2,320,097	283,117	310,125	195,532	3,108,871
Community Services	67.43	4,933,667	544,408	933,755	467,782	6,879,612
Development Services	31.00	3,020,776	363,610	329,235	293,216	4,006,837
Public Works	34.00	2,685,012	313,775	395,123	257,326	3,651,236
Human Resources	7.00	730,659	90,583	69,933	68,052	959,227
Information Technology	20.00	1,975,062	242,798	251,762	166,474	2,636,096
Economic Development	5.00	629,050	78,442	62,898	56,031	826,421
Non-Departmental						
Total General Fund	\$ 222.41	\$ 17,608,686	\$ 2,058,337	\$ 2,540,520	\$ 1,675,166	\$ 23,882,709
Special revenue funds						
Emergency Services	220.00	\$ 24,261,730	\$ 2,753,658	\$ 3,210,214	\$ 2,559,522	\$ 32,785,124
HPEC	9.00	688,653	80,477	90,970	74,866	934,966
HURF	21.00	1,568,597	181,307	254,597	157,147	2,161,648
Total special revenue funds	250.00	\$ 26,518,980	\$ 3,015,442	\$ 3,555,781	\$ 2,791,535	\$ 35,881,738
Capital projects funds						
CIP Administration	18.00	\$ 1,970,364	\$ 241,765	\$ 224,736	\$ 182,537	\$ 2,619,402
Total capital projects funds	18.00	\$ 1,970,364	\$ 241,765	\$ 224,736	\$ 182,537	\$ 2,619,402
Enterprise funds						
Sewer Utility Fund	6.00	\$ 586,629	\$ 69,613	\$ 78,933	\$ 62,844	\$ 798,019
Water Fund	61.50	7,225,138	840,192	1,014,527	710,267	9,790,124
Solid Waste Fund	5.00	517,315	61,035	85,487	45,159	708,996
Total enterprise funds	72.50	\$ 8,329,082	\$ 970,840	\$ 1,178,947	\$ 818,270	\$ 11,297,139
Total all funds	562.91	\$ 54,427,112	\$ 6,286,384	\$ 7,499,984	\$ 5,467,508	\$ 73,680,988