

**Town of Queen Creek**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2024	E	1	53,372,364	93,165,825	23,902,824	361,046,497	0	325,902,270	9,731,219	867,120,999
2024	E	2	53,372,364	93,165,825	23,902,824	228,422,236	0	268,212,488	9,731,219	676,806,956
2025		3	141,566,076	59,550,218	1,569	138,328,842	0	148,449,548	1,457,860	489,354,113
2025	B	4		13,920,642						13,920,642
2025	B	5								0
2025	C	6	115,658,714	67,058,337	1,679,273	15,621,887	0	106,537,861	11,306,137	317,862,209
2025	D	7	0	0	0	140,000,000	0	0	0	140,000,000
2025	D	8	0	0	0	0	0	0	0	0
2025	D	9	0	31,041,178	23,397,502	116,752,055	0	23,744,264	0	194,934,999
2025	D	10	51,404,024	44,911,491	0	74,875,220	0	23,744,264	0	194,934,999
2025										
										0
										0
										0
										0
										0
2025		12	205,820,766	126,658,884	25,078,344	335,827,564	0	254,987,409	12,763,997	961,136,964
2025	E	13	63,484,108	121,298,589	25,076,775	312,536,502	0	190,135,354	11,306,137	723,837,465

Expenditure limitation comparison	2024	2025
1 Budgeted expenditures/expenses	\$ 867,120,999	\$ 723,837,465
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	867,120,999	723,837,465
4 Less: estimated exclusions	510,825,251	522,666,459
5 Amount subject to the expenditure limitation	\$ 356,295,748	\$ 201,171,006
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 631,421,266	\$ 704,292,168

  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 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**Town of Queen Creek**  
**Tax levy and tax rate information**  
**Fiscal year 2025**

	<b>2024</b>	<b>2025</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>20,088,147</u>	\$ <u>21,460,346</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)	\$ _____	\$ _____
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>13,285,644</u>	\$ <u>13,920,642</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>13,285,644</u>	\$ <u>13,920,642</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>13,920,642</u>	
(2) Prior years' levies	<u>10,184</u>	
(3) Total primary property taxes	\$ <u>13,930,826</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>13,930,826</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7231</u>	<u>1.6231</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.7231</u>	<u>1.6231</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 <u>zero</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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 44,520,829	\$ 45,806,415	\$ 51,610,384
Construction Sales Tax	16,991,250	18,117,724	14,647,709
<b>Licenses and permits</b>			
Business Licenses	90,000	90,000	90,000
Liquor License	10,500	10,500	13,000
Building Revenue	5,740,000	10,040,000	8,568,600
<b>Intergovernmental</b>			
State Sales Tax	10,039,900	9,969,500	11,032,900
Urban Revenue Sharing	18,692,200	18,764,434	16,116,742
<b>Charges for services</b>			
Recreation User Fees	1,151,500	1,151,500	2,030,040
Fleet Charges Internal	446,800	600,000	700,000
<b>Interest on investments</b>			
Interest Income	3,707,500	3,707,500	4,503,923
<b>Miscellaneous</b>			
Telecommunications	175,000	175,000	175,000
Building Lease Revenue			92,680
Signage Revenue			25,000
Gas Franchises	135,000	135,000	200,000
Cable Licenses	360,000	360,000	
Government Agency Reimbursement			390,000
Miscellaneous	1,148,140	1,148,140	250,000
Departmental Support Revenue	5,105,923	5,105,923	5,212,736
<b>Total General Fund</b>	<b>\$ 108,314,542</b>	<b>\$ 115,181,636</b>	<b>\$ 115,658,714</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  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special Revenue Funds</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Revenue	\$ 5,271,853	\$ 5,233,400	\$ 5,774,900
Pinal County Taxes	30,000	30,000	40,000
Vehicle License Tax	3,926,600	3,687,100	4,122,400
Grants			362,000
	\$ 9,228,453	\$ 8,950,500	\$ 10,299,300
<b>Municipal Town Center Fund</b>			
City Sales Tax	\$ 1,805,482	\$ 1,410,573	\$ 336,000
Building Lease Revenue	86,384	86,384	
Signage Revenue	20,000	20,000	
	\$ 1,911,866	\$ 1,516,957	\$ 336,000
<b>Construction Sales Tax Fund</b>			
Construction Sales Tax	\$ 16,991,250	\$ 18,117,724	\$ 14,647,709
	\$ 16,991,250	\$ 18,117,724	\$ 14,647,709
<b>Grants and Contingency Fund</b>			
Grants	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Parks Development Fund</b>			
Development Impact Fees	\$ 4,700,000	\$ 6,400,000	\$ 6,754,606
Interest Income	500,000	377,295	903,257
	\$ 5,200,000	\$ 6,777,295	\$ 7,657,863
<b>Town Buildings &amp; Vehicle Fund</b>			
Interest Income	51,000	1,000	
	\$ 51,000	\$ 1,000	
<b>Transportation Development Fee Fund</b>			
Development Impact Fees	\$ 3,300,000	\$ 5,600,000	\$ 4,912,828
Interest Income	320,000	267,621	655,703
	\$ 3,620,000	\$ 5,867,621	\$ 5,568,531
<b>Library Development Fee Fund</b>			
Development Impact Fees	\$ 120,000	\$ 35,000	
Interest Income	60,000	54,212	
	\$ 180,000	\$ 89,212	
<b>Public Safety Development Fee Fund</b>			
Development Impact Fees	\$ 1,000,000	\$ 1,500,000	\$ 1,473,020
Interest Income	25,000	56,828	90,571
	\$ 1,025,000	\$ 1,556,828	\$ 1,563,591
<b>Street Light Improvement Districts</b>			
Miscellaneous	200,000	200,000	
	\$ 200,000	\$ 200,000	
City Sales Tax	\$ 5,565,104	\$ 5,725,802	\$ 6,451,298
Construction Sales Tax	2,123,906	2,264,716	1,830,964
County Island Fire District	2,238,852	2,238,852	2,238,852
Fire Inspections	130,000	130,000	190,000
PSPRS Premium Tax Credit	244,163	317,958	350,000
ROI Utility Revenue	3,834,740	3,834,740	4,000,000
IGA	181,715	181,715	247,244
Charges for Services	265,000	390,000	390,000
Police Department Revenues	34,250	34,250	63,000
Government Agency Reimbursement	15,000	15,000	
Grants			98,628
Miscellaneous	11,500	11,500	15,000
Ambulance Service Revenue	1,900,000	500,000	1,500,000
	\$ 16,544,230	\$ 15,644,533	\$ 17,374,986

**Town of Queen Creek  
Revenues other than property taxes  
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Fire Development Fee Fund</b>			
Development Impact Fees	\$ 1,800,000	\$ 2,900,000	\$ 2,704,707
Interest Income	60,000	173,316	280,426
	<u>\$ 1,860,000</u>	<u>\$ 3,073,316</u>	<u>\$ 2,985,133</u>
<b>Horseshoe Park &amp; Equestrian Center (HPEC) Fund</b>			
Park Revenues	\$ 1,042,314	\$ 1,042,314	\$ 1,245,129
Sponsorships	320,954	320,954	367,500
Miscellaneous			12,595
	<u>\$ 1,363,268</u>	<u>\$ 1,363,268</u>	<u>\$ 1,625,224</u>
<b>Total Special Revenue Funds</b>	<u>\$ 63,175,067</u>	<u>\$ 68,158,254</u>	<u>\$ 67,058,337</u>
<b>Debt Service Funds</b>			
<b>Special Assessment Fund</b>			
Property Assessments	\$ 1,689,858	\$ 1,689,858	\$ 1,679,273
	<u>\$ 1,689,858</u>	<u>\$ 1,689,858</u>	<u>\$ 1,679,273</u>
<b>Total Debt Service Funds</b>	<u>\$ 1,689,858</u>	<u>\$ 1,689,858</u>	<u>\$ 1,679,273</u>
<b>Capital Projects Funds</b>			
<b>Drainage &amp; Transportation Fund</b>			
Government Agency Reimbursement	\$ 30,000,000	\$ 30,000,000	\$ 10,018,387
Miscellaneous			3,248,430
Interest Income	899,420	899,420	930,359
	<u>\$ 30,899,420</u>	<u>\$ 30,899,420</u>	<u>\$ 14,197,176</u>
<b>General CIP</b>			
Bond/Loan Proceeds	\$ 130,000,000	\$	\$
Interest Income	1,710,000	1,710,000	1,424,711
	<u>\$ 131,710,000</u>	<u>\$ 1,710,000</u>	<u>\$ 1,424,711</u>
<b>Total Capital Projects Funds</b>	<u>\$ 162,609,420</u>	<u>\$ 32,609,420</u>	<u>\$ 15,621,887</u>

\* 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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Enterprise Funds</b>			
<b>Wastewater Fund</b>			
User Fees	\$ 11,705,100	\$ 11,705,100	\$ 12,000,000
Capacity Fees	2,195,990	2,195,990	3,527,514
Miscellaneous	1,311,780	1,311,780	1,416,200
Interest Income	153,200	278,353	629,332
Government Agency Reimbursement	8,500,000	8,500,000	916,992
Bond/Loan Proceeds	6,139,935	6,139,935	
	<u>\$ 30,006,005</u>	<u>\$ 30,131,158</u>	<u>\$ 18,490,038</u>
<b>Water Fund</b>			
User Fees	\$ 29,678,080	\$ 31,413,965	\$ 32,741,000
Capacity Fees	2,684,510	2,684,510	3,889,800
Miscellaneous	533,270	1,046,847	609,500
Interest Income	116,000	65,564	856,582
Government Agency Reimbursement		1,193,610	
Bond/Loan Proceeds	183,420,321	183,420,321	44,559,719
	<u>\$ 216,432,181</u>	<u>\$ 219,824,817</u>	<u>\$ 82,656,601</u>
<b>Solid Waste Fund</b>			
User Fees	4,715,040	5,115,040	5,339,800
Interest Income	14,000	25,011	33,422
Miscellaneous			18,000
	<u>\$ 4,729,040</u>	<u>\$ 5,140,051</u>	<u>\$ 5,391,222</u>
<b>Total Enterprise Funds</b>	<u>\$ 251,167,226</u>	<u>\$ 255,096,026</u>	<u>\$ 106,537,861</u>
<b>Internal service funds</b>			
<b>Healthcare Self-Insurance</b>			
Premiums	\$ 9,531,219	\$ 9,531,219	\$ 11,206,137
Stop Loss Reimbursement	100,000	100,000	100,000
	<u>\$ 9,631,219</u>	<u>\$ 9,631,219</u>	<u>\$ 11,306,137</u>
<b>Total Internal Service Funds</b>	<u>\$ 9,631,219</u>	<u>\$ 9,631,219</u>	<u>\$ 11,306,137</u>
<b>Total All Funds</b>	<u>\$ 596,587,332</u>	<u>\$ 482,366,413</u>	<u>\$ 317,862,209</u>

\* 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 2025**

<b>Fund</b>	<b>Other financing 2025</b>		<b>Interfund transfers 2025</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
Debt Service	\$	\$	\$	\$ 17,188,618
Infrastructure (CIP)				3,174,228
Emergency Services Fund				28,849,103
Horseshoe Park & Equestrian Center Fund				2,192,075
HURF				
<b>Total General Fund</b>	\$	\$	\$	\$ 51,404,024
<b>Special Revenue Funds</b>				
Library Development Fee Fund	\$	\$	\$	\$ 228,919
Emergency Services Fund			28,849,103	1,503,200
Parks Development				555,713
Public Safety Development Fee Fund				9,172,164
Town Buildings & Vehicles Development Fund				288,982
Fire Development Fee Fund				3,636,773
Transportation Development Fund				5,162,232
Construction Sales Tax				23,554,280
Town Center				331,987
HURF				263,372
Horseshoe Park & Equestrian Center Fund			2,192,075	213,869
<b>Total Special Revenue Funds</b>	\$	\$	\$ 31,041,178	\$ 44,911,491
<b>Debt Service Funds</b>				
Special Assessment Fund	\$	\$	\$	\$
Debt service			23,397,502	
<b>Total Debt Service Funds</b>	\$	\$	\$ 23,397,502	\$
<b>Capital Projects Funds</b>				
Transportation CIP	\$	\$	\$ 20,765,835	\$
General CIP	140,000,000		95,986,220	74,875,220
<b>Total Capital Projects Funds</b>	\$ 140,000,000	\$	\$ 116,752,055	\$ 74,875,220
<b>Enterprise Funds</b>				
Water Fund	\$	\$	\$	\$ 12,667,402
Water Capacity				3,214,303
Water CIP			3,691,003	
Water Debt			12,190,702	
Sewer / Wastewater Fund				7,002,148
Sewer / Wastewater Capacity				860,411
Sewer / Wastewater CIP			6,534,316	
Sewer / Wastewater Debt			1,328,243	
<b>Total Enterprise Funds</b>	\$	\$	\$ 23,744,264	\$ 23,744,264
<b>Total All Funds</b>	\$ 140,000,000	\$	\$ 194,934,999	\$ 194,934,999

**Town of Queen Creek  
Expenditures/expenses by fund  
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>General Fund</b>				
Town Council	\$ 493,552	\$	\$ 493,552	\$ 518,649
Town Manager	1,283,132	23,471	1,306,603	1,248,854
Legal Services	945,000		945,000	1,039,500
Town Clerk	382,805		382,805	410,751
Finance	3,568,836	(62,565)	3,506,271	4,017,988
Human Resources	1,130,617	113,808	1,244,425	1,447,107
Information Technology	8,422,333	(16,809)	8,405,524	9,235,264
Community Services	6,846,508	1,521,499	8,368,007	14,290,955
Economic Development	1,357,471	(99,800)	1,257,671	1,548,518
Development Services	5,506,652	89,498	5,596,150	4,895,867
Public Works	14,934,203	3,289,838	18,224,041	21,487,701
Centralized Services	6,743,000	(3,100,685)	3,642,315	3,342,954
<b>Total General Fund</b>	<b>\$ 51,614,109</b>	<b>\$ 1,758,255</b>	<b>\$ 53,372,364</b>	<b>\$ 63,484,108</b>
<b>Special revenue funds</b>				
HURF	\$ 9,472,169	\$ 483,051	\$ 9,955,220	\$ 10,780,558
Municipal Town Center Fund	1,580,060		1,580,060	433,000
Streetlight Improvement District	232,059		232,059	240,070
Grants & Contingency Fund	23,000,000	(2,504,222)	20,495,778	47,600,000
Parks Development Fund	80,000	12,328	92,328	
Town Buildings & Vehicles Fund				
Transportation Development Fund	125,000	12,328	137,328	
Library Development Fund	20,000		20,000	
Public Safety Development Fund	40,000	12,328	52,328	
Fire Development Fund	40,000	12,328	52,328	
Emergency Services Fund	49,140,464	8,216,547	57,357,011	58,641,531
Horseshoe Park & Equestrian Fund	3,057,934	133,451	3,191,385	3,603,430
LTAf				
Community Events Fund				
<b>Total special revenue funds</b>	<b>\$ 86,787,686</b>	<b>\$ 6,378,139</b>	<b>\$ 93,165,825</b>	<b>\$ 121,298,589</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 27,864,091	\$ (5,697,972)	\$ 22,166,119	\$ 23,397,502
Special Assessment Fund	1,689,858	46,847	1,736,705	1,679,273
<b>Total debt service funds</b>	<b>\$ 29,553,949</b>	<b>\$ (5,651,125)</b>	<b>\$ 23,902,824</b>	<b>\$ 25,076,775</b>
<b>Capital projects funds</b>				
Drainage & Transportation	\$ 141,905,241	\$ (1,574,841)	\$ 140,330,400	\$ 159,695,173
General CIP	220,815,292	(99,195)	220,716,097	152,841,329
Carryforward Allowance			(132,624,261)	
<b>Total capital projects funds</b>	<b>\$ 362,720,533</b>	<b>\$ (1,674,036)</b>	<b>\$ 228,422,236</b>	<b>\$ 312,536,502</b>
<b>Enterprise funds</b>				
<b>Sewer/Wastewater Funds</b>				
Sewer Operating	\$ 13,366,151	\$ (3,543,739)	\$ 9,822,412	\$ 12,017,933
Sewer Capacity	50,000	7,268	57,268	50,000
Sewer Capital	25,893,739	(589,654)	25,304,085	24,978,630
Carryforward Allowance			(17,527,322)	
Sewer Debt	2,757,506		2,757,506	1,328,243
<b>Subtotal enterprise funds</b>	<b>\$ 42,067,396</b>	<b>\$ (4,126,125)</b>	<b>\$ 20,413,949</b>	<b>\$ 38,374,806</b>
<b>Water Funds</b>				
Water Operating	\$ 44,876,994	(7,854,916)	37,022,078	47,814,228
Water Capacity	50,000	7,268	57,268	50,000
Water Capital	221,677,639	11,471,877	233,149,516	86,295,442
Carryforward Allowance			(40,162,460)	
Water Debt	12,633,376		12,633,376	12,190,701
<b>Subtotal Water</b>	<b>\$ 279,238,009</b>	<b>\$ 3,624,229</b>	<b>\$ 242,699,778</b>	<b>\$ 146,350,371</b>
<b>Solid Waste Fund</b>				
Solid Waste	\$ 5,408,098	\$ (309,337)	\$ 5,098,761	\$ 5,410,177
<b>Subtotal Solid Waste</b>	<b>\$ 5,408,098</b>	<b>\$ (309,337)</b>	<b>\$ 5,098,761</b>	<b>\$ 5,410,177</b>
<b>Total Enterprise Funds</b>	<b>\$ 326,713,503</b>	<b>\$ (811,233)</b>	<b>\$ 268,212,488</b>	<b>\$ 190,135,354</b>
<b>Internal service funds</b>				
Medical Self-Insurance	\$ 9,731,219	\$	\$ 9,731,219	\$ 11,306,137
<b>Total internal service funds</b>	<b>\$ 9,731,219</b>	<b>\$</b>	<b>\$ 9,731,219</b>	<b>\$ 11,306,137</b>
<b>Total all funds</b>	<b>\$ 867,120,999</b>	<b>\$ (0)</b>	<b>\$ 676,806,956</b>	<b>\$ 723,837,465</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 2025**

<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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Town Council</b>				
General Fund	\$ 493,552		493,552	518,649
<b>Town Council Total</b>	<b>\$ 493,552</b>	<b>\$</b>	<b>\$ 493,552</b>	<b>\$ 518,649</b>
<b>Town Manager</b>				
General Fund	\$ 1,283,132	23,471	1,306,603	1,248,854
<b>Town Manager Total</b>	<b>\$ 1,283,132</b>	<b>\$ 23,471</b>	<b>\$ 1,306,603</b>	<b>\$ 1,248,854</b>
<b>Legal Services</b>				
General Fund	\$ 945,000		945,000	1,039,500
<b>Legal Services Total</b>	<b>\$ 945,000</b>	<b>\$</b>	<b>\$ 945,000</b>	<b>\$ 1,039,500</b>
<b>Town Clerk</b>				
General Fund	\$ 382,805		382,805	410,751
<b>Town Clerk Total</b>	<b>\$ 382,805</b>	<b>\$</b>	<b>\$ 382,805</b>	<b>\$ 410,751</b>
<b>Finance</b>				
General Fund	\$ 3,568,836	(62,565)	3,506,271	4,017,988
<b>Finance Total</b>	<b>\$ 3,568,836</b>	<b>\$ (62,565)</b>	<b>\$ 3,506,271</b>	<b>\$ 4,017,988</b>
<b>Community Services</b>				
General Fund	\$ 6,846,508	1,521,499	8,368,007	14,290,955
Parks Development Fund	80,000	12,328	92,328	
Library Development Fund	20,000		20,000	
<b>Community Services Total</b>	<b>\$ 6,946,508</b>	<b>\$ 1,533,827</b>	<b>\$ 8,480,335</b>	<b>\$ 14,290,955</b>
<b>Development Services</b>				
General Fund	\$ 5,506,652	89,498	5,596,150	4,895,867
<b>Development Services Total</b>	<b>\$ 5,506,652</b>	<b>\$ 89,498</b>	<b>\$ 5,596,150</b>	<b>\$ 4,895,867</b>
<b>Public Works</b>				
General Fund	\$ 14,934,203	3,289,838	18,224,041	21,487,701
HURF	9,472,169	483,051	9,955,220	10,780,558
Solid Waste Fund	5,408,098	(309,337)	5,098,761	5,410,177
Transportation Development Fund	125,000	12,328	137,328	
Drainage & Transportation Fund	141,905,241	(1,574,841)	140,330,400	159,695,173
Carryforward Allowance			(74,863,077)	
<b>Public Works Total</b>	<b>\$ 171,844,711</b>	<b>\$ 1,901,039</b>	<b>\$ 98,882,673</b>	<b>\$ 197,373,609</b>
<b>Human Resources</b>				
General Fund	\$ 1,130,617	113,808	1,244,425	1,447,107
<b>Human Resource Total</b>	<b>\$ 1,130,617</b>	<b>\$ 113,808</b>	<b>\$ 1,244,425</b>	<b>\$ 1,447,107</b>
<b>Information Technology</b>				
General Fund	\$ 8,422,333	(16,809)	8,405,524	9,235,264
<b>Information Technology Total</b>	<b>\$ 8,422,333</b>	<b>\$ (16,809)</b>	<b>\$ 8,405,524</b>	<b>\$ 9,235,264</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 2025**

<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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Economic Development</b>				
General Fund	\$ 1,357,471	(99,800)	1,257,671	1,548,518
Municipal Town Center Fund	1,580,060		1,580,060	433,000
Horseshoe Park Fund	3,057,934	133,451	3,191,385	3,603,430
<b>Economic Development Total</b>	<b>\$ 5,995,465</b>	<b>\$ 33,651</b>	<b>\$ 6,029,116</b>	<b>\$ 5,584,948</b>
<b>Emergency Management Services (EMS)</b>				
Emergency Services Fund	\$ 49,140,464	8,216,547	57,357,011	58,641,531
Public Safety Development Fund	40,000	12,328	52,328	
Fire Development Fund	40,000	12,328	52,328	
<b>EMS Total</b>	<b>\$ 49,220,464</b>	<b>\$ 8,241,203</b>	<b>\$ 57,461,667</b>	<b>\$ 58,641,531</b>
<b>Utilities Department</b>				
Sewer Utility Fund	\$ 13,366,151	(3,543,739)	9,822,412	12,017,933
Sewer Capacity Fund	50,000	7,268	57,268	50,000
Sewer Capital Fund	25,893,739	(589,654)	25,304,085	24,978,630
Sewer Debt Fund	2,757,506		2,757,506	1,328,243
Carryforward Allowance - Sewer CIP			(17,527,322)	
Water Operating Fund	44,876,994	(7,854,916)	37,022,078	47,814,228
Water Capacity Fund	50,000	7,268	57,268	50,000
Water Capital Fund	221,677,639	11,471,877	233,149,516	86,295,442
Water Debt Fund	12,633,376		12,633,376	12,190,701
Carryforward Allowance - Water CIP			(40,162,460)	
<b>Utilities Department Total</b>	<b>\$ 321,305,405</b>	<b>\$ (501,896)</b>	<b>\$ 263,113,727</b>	<b>\$ 184,725,177</b>
<b>Centralized Service / General Operations</b>				
General Fund	\$ 6,743,000	(3,100,685)	3,642,315	3,342,954
General CIP	220,815,292	(99,195)	220,716,097	152,841,329
Carryforward Allowance			(57,761,184)	
Grants & Contingency Fund	23,000,000	(2,504,222)	20,495,778	47,600,000
Streetlight Improvement Districts	232,059		232,059	240,070
Special Assessments Fund	1,689,858	46,847	1,736,705	1,679,273
Debt Service Fund	27,864,091	(5,697,972)	22,166,119	23,397,502
Healthcare / Self-Insurance	9,731,219		9,731,219	11,306,137
<b>Centralized Svcs / General Ops. Total</b>	<b>\$ 290,075,519</b>	<b>\$ (11,355,227)</b>	<b>\$ 220,959,108</b>	<b>\$ 240,407,265</b>
<b>Total All Departments</b>	<b>\$ 867,120,999</b>	<b>\$</b>	<b>\$ 676,806,956</b>	<b>\$ 723,837,465</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**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>General Fund</b>	259.91	\$ 24,669,844	\$ 2,229,224	\$ 2,337,198	\$ 2,441,463	\$ 31,677,729
<b>Special revenue funds</b>						
Emergency Services	275.00	\$ 34,839,319	\$ 2,970,512	\$ 2,741,788	\$ 2,920,426	\$ 43,472,045
HPEC	8.00	756,592	89,094	88,630	83,017	1,017,333
HURF	23.00	1,868,335	199,543	234,552	175,565	2,477,995
<b>Total special revenue funds</b>	<b>306.00</b>	<b>\$ 37,464,246</b>	<b>\$ 3,259,149</b>	<b>\$ 3,064,970</b>	<b>\$ 3,179,008</b>	<b>\$ 46,967,373</b>
<b>Capital projects funds</b>						
CIP	17.00	\$ 2,686,178	\$ 292,022	\$ 255,494	\$ 221,183	\$ 3,454,877
<b>Total capital projects funds</b>	<b>17.00</b>	<b>\$ 2,686,178</b>	<b>\$ 292,022</b>	<b>\$ 255,494</b>	<b>\$ 221,183</b>	<b>\$ 3,454,877</b>
<b>Enterprise funds</b>						
Sewer Utility Fund	6.00	\$ 881,047	\$ 106,731	\$ 100,669	\$ 90,170	\$ 1,178,617
Water Fund	64.50	7,634,168	883,543	911,664	743,671	10,173,046
Solid Waste Fund	5.00	263,518	32,263	56,010	26,546	378,337
<b>Total enterprise funds</b>	<b>75.50</b>	<b>\$ 8,778,733</b>	<b>\$ 1,022,537</b>	<b>\$ 1,068,343</b>	<b>\$ 860,387</b>	<b>\$ 11,730,000</b>
<b>Total all funds</b>	<b>658.41</b>	<b>\$ 73,599,001</b>	<b>\$ 6,802,932</b>	<b>\$ 6,726,005</b>	<b>\$ 6,702,041</b>	<b>\$ 93,829,979</b>