

# TOWN OF QUEEN CREEK, ARIZONA

ADOPTED BUDGET  
FISCAL YEAR 2024-2025







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Queen Creek  
Arizona**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrill*

Executive Director







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TOWN OF  
**QUEEN CREEK**  
ARIZONA

June 24, 2024

Honorable Mayor and Town Council,

The Fiscal Year 2024/25 Adopted Budget is balanced and allocates resources consistent with the needs of our growing community. It was developed in an environment of moderating inflation rates, tight labor markets, supply-chain issues, and competing economic forecasts about the impacts of federal fiscal policy on the national economy. The Town's financial condition has weathered the uncertainty better than expected, with actual revenues continuing to exceed initial projections and overall development activity remaining strong in spite of higher interest rates that continue to weigh on the housing market.

Within the resources available, the Adopted Budget is consistent with the Council's priorities identified in the Corporate Strategic Plan. The Fiscal Year 2024/25 budget totals \$723.8 million, with 59% of the total budget dedicated to building infrastructure. Major cost drivers include building facilities identified in the Master Plans of Police, Fire, and Parks; continued investments in critical transportation and utilities infrastructure; additional staffing resources for the Police Department; and opening the new Recreation & Aquatics Center.

Queen Creek remains a preferred community in the Phoenix region for residential and non-residential investment. The rate of growth in both residential and non-residential investment is directly driving the Town's infrastructure needs to service this growth and position the Town competitively. The Adopted Budget reflects our objectives to maintain service levels and the Council's commitment to the community's infrastructure needs.

The FY2024/25 budget continues our tradition and organizational culture of spending within our means. We have developed contingencies to our revenue and expenditure plans and continue to monitor economic conditions regularly. Our budget practices, including Council-adopted financial policies, compel us to design internal controls for evaluating real-time budget-to-actual expenditures, allowing us to adjust very quickly as needed.

Looking back over the last 35 years, it is important to reflect where we were at the time of incorporation: virtually no improved roads, a small private utility company servicing the 2,000 or so residents, and a subscription based single-engine fire company. Today, Queen Creek remains one of the most attractive communities within our region to live, work and play. Since 2010, Queen Creek has nearly tripled in size, making it the fastest growing community in Arizona. With a population now of over 83,000, we continue to invest in essential infrastructure like roads, utilities, and public safety. This investment is essential to accommodate the Council's vision for the community and to position Queen Creek as a preferred choice for families and businesses to thrive in the southeast valley. Preserving and advancing the community's quality of life has always been at the forefront of our budget development process.

Consistent with the needs of our growing community and the Council’s priorities, the budget includes funding to continue building the Queen Creek Police Department as well as resources to operate and maintain new parks and recreation facilities that will soon open. The budget also includes \$40 million in funding to acquire water resources to meet our long-term objective of becoming an assured water provider. Finally, the budget includes funding to continue our investments in new streets, water and wastewater infrastructure, and construction of roads and utilities to accommodate future development on the State Lands parcels.

### **Budget Format**

This year’s document format is similar to prior years’ budgets. The budget document is divided into the following sections: Introduction and Community Overview, Organizational Planning and Structure, Budget Development Overview with Summary Schedules, Program Budgets by Department, Capital & Development Funds and Debt Schedules, and an Appendix with a glossary and a list of approved positions.

### **Budget Overview**

The following guiding principles and key issues shaped the Fiscal Year 2024/25 Adopted Budget:

- **Prioritization of Resources.** The budget follows the Town’s Corporate Strategic Plan to prioritize its allocation of resources. Guidance to the organization is found within our strategic priorities adopted by the Town Council as follows:
  - Effective Government;
  - Safe Community;
  - Secure Future;
  - Superior Infrastructure; and
  - Quality Lifestyle.
- **The Economy.** The national and state economies are poised to expand, bringing higher consumer confidence and strong demand for goods and services. Growth expectations have been tempered by persistent inflation pressures, rising unemployment levels, and elevated long-term interest rates. However, economists are optimistic that the U.S. economy will continue to grow and any slowdown in economic activity will be modest and short-lived.
- **Population Growth and Commercial Investment.** The Town has seen significant residential and commercial growth in the last several years, inclusive of annexations. We expect that growth to continue. Developing plans to deal with an increasing residential population and business investment is critical to ensure both operational and infrastructure needs are met.
- **Public Safety and Infrastructure.** The Adopted Budget continues investments in these critical areas to ensure we are providing appropriate levels of service to our current residents as well as those who will live, work, and shop here in the future.
- **Maintain a Balanced Five-Year Operating Budget.** The five-year financial plan remains balanced, reflecting increased revenues and expenses based on population growth and new commercial development.
- **Town Council Fiscal Policies.** The Town Council adopted a policy to “freeze” property taxes for existing residents for five years. The FY 2024/25 budget is the second year to

reflect that policy, with the increase in property tax revenue coming solely from new construction. The Town Council also voted to repeal the 0.25% Town Center sales tax that has been in place since 2007, providing even more tax relief to Queen Creek residents.

### **Budget Highlights**

The following are highlights of specific items in the Fiscal Year 2024/25 Adopted Budget:

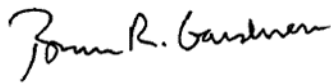
- **Police Services.** The budget includes 48 new positions for the Queen Creek Police Department, as well as funding for the necessary software, hardware, vehicles and equipment for these new staff.
- **Public Safety Facilities.** The budget includes \$54.0 million for critical facilities identified in the recently adopted Police Master Plan, as well as \$15.1 million for the Fire/Medical portion of the soon-to-be renovated Public Safety Complex.
- **Parks and Recreation.** The budget includes \$73.3 million to complete the Recreation & Aquatic Center and finish Frontier Family Park and Mansel Carter Oasis Park. It also includes \$10.2 million and 12 new positions for operating and maintaining the new parks as well as the Recreation & Aquatics Center that will open at the end of the calendar year.
- **Acquisition of Water Rights.** Ensuring the Town has adequate water resources is a top priority of the Town Council. The budget includes \$40 million for acquisition of additional water rights.
- **Comprehensive Capital Improvement Plan (CIP).** As a growing community, the need for new infrastructure for transportation, water, and wastewater remains a priority. The budget includes \$231 million to build such infrastructure as well as continue planning for future infrastructure needs. The Town has been successful in securing commitments from regional partners towards these infrastructure needs to help defray the costs of certain major projects. Pinal County, Maricopa County, and the Flood Control District have committed millions of dollars towards road, drainage, and utility projects. The Town will also pursue funding from the state's Public Infrastructure Reimbursement program to offset a portion of the costs of infrastructure in the State Lands area. Contingency allocations have been included to ensure we have the authority to meet the dynamic environment's infrastructure needs. The budget acknowledges the critical nexus infrastructure plays in increasing opportunities for private sector investment within the community, particularly as it relates to the State Route 24 freeway corridor and development of the State Lands parcels.
- **Additional Staffing.** In addition to the positions mentioned above, the budget includes funding for 27 other new positions:
  - Four Fire Captains and three fire fighters to augment the Fire & Medical Department's management structure and staffing levels.
  - Five Information Technology staff (three of which are dedicated to the Police Department) to maintain critical technology infrastructure, deploy new hardware and software, and service the day-to-day needs of the Town's employees.
  - Four new Fleet Services positions to expand the resources available for maintaining the Town's growing fleet of vehicles, which is especially critical for the Town's Police Department that operates around the clock.

- Three Public Works and three Utilities staff to operate, maintain, and service the Town’s streets, traffic signals, utility systems, and facilities. These positions are critical to protect the Town’s multi-million dollar investments in infrastructure and maintain existing service levels to our residents and businesses.
- Four staff among Human Resources and Finance to support other departments’ administrative, budget, accounting, and project management activities.
- One CIP Senior Inspector to ensure adequate oversight and review of the construction and installation of the Town’s CIP infrastructure projects.
- Employee Compensation. Resources have been allocated to fund a 4.0% market increase tied to indicators identified in the Town Council’s adopted compensation policy.
- Healthcare Costs. The Town has a very active wellness program, which is a positive factor that has helped manage healthcare costs for both the Town and our employees. The budget includes a 3.6% increase in medical premiums, which is being absorbed by the Town, and no increase in medical premiums for Town employees.

### Acknowledgements

The Town Council’s guidance and support has been instrumental in the development of the Fiscal Year 2024/25 budget. I also wish to express appreciation to the staff in the Finance Department, in particular Scott McCarty (Finance Director), Dan Olsen (Deputy Finance Director), and our department directors and every employee of the Town for their tireless work, effort and commitment to our “one-town, one-team” cooperative spirit. This team has established the standard for continued innovation and creative solutions which made this year’s budget process a success.

Respectfully,



Bruce Gardner  
Town Manager





# Introduction and Community Overview

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Town Council Profiles  
Community Profile  
Queen Creek Demographics





# Queen Creek Town Council

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## **Julia Wheatley, Mayor**

Term: January 2023 – January 2027

[julia.wheatley@queencreekaz.gov](mailto:julia.wheatley@queencreekaz.gov)

Julia Wheatley was elected Queen Creek Mayor in August 2022. She previously served as Town Council Member, first elected in June 2010 and re-elected in November 2014, and again in August 2018. She represents the Town on the Maricopa Association of Governments Regional Council and Transportation Policy Committees, the Phoenix-Mesa Gateway Airport Association Board of Directors, and the Greater Phoenix Economic Council Board of Directors, as well as the GPEC Mayors and Supervisors Council.

She holds a Bachelor of Science in Legal Studies with a minor in Criminal Justice. Wheatley, an Arizona native and her husband Benjamin made Queen Creek their home in 2007 and have loved raising their four children in our family-friendly community, Queen Creek. In the private industry, Wheatley and her husband own a mortgage and real estate company.

### **Current Committee Appointments**

- Greater Phoenix Economic Council Board of Directors
- Greater Phoenix Economic Council Mayors and Supervisors Council
- Maricopa Association of Governments Regional Council
- Maricopa Association of Governments Transportation Policy Committee – Vice Chair
- Phoenix-Mesa Gateway Airport Authority Board of Directors - Secretary



# Queen Creek Town Council

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## **Leah Martineau, Vice Mayor**

Term: January 2021 – January 2025

[leah.martineau@queencreekaz.gov](mailto:leah.martineau@queencreekaz.gov)

Leah Martineau was elected to the Town Council in August 2020. Council Member Martineau represents the Town on the East Valley Transportation Infrastructure (EVTI) Stakeholder Regional Committee and on the League of Arizona Cities and Towns Transportation, Infrastructure and Public Works Committee. She also serves as an alternate for the Town's Transportation Advisory Committee. Council Member Martineau was appointed by Mayor Wheatley in January 2024 to serve as Vice Mayor for a one-year period ending in January 2025.

Martineau is an Arizona native, raised in Gilbert. She graduated in 2004 from ASU with her teaching degree. She has a great passion for protecting children and serves alongside many great nonprofits to fight for the most vulnerable.

Martineau currently works for the Arizona Anti-Trafficking Network, which is aimed at raising awareness, reducing demand, and fostering prevention efforts with youth, in pursuit of eliminating human trafficking in Arizona.

Martineau and her husband Shaun have three children, Ryker, Amelia and Rigdon.

### ***Current Committee Appointments***

- East Valley Transportation Infrastructure Stakeholder Regional Committee
- League of Arizona Cities and Towns Transportation, Infrastructure and Public Works Committee
- Queen Creek Transportation Advisory Committee (alternate)



# Queen Creek Town Council

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## Robin Benning, Council Member

Term: January 2021 – January 2025

[robin.benning@queencreekaz.gov](mailto:robin.benning@queencreekaz.gov)

Robin Benning was appointed to the Town Council in November of 2009 and was elected in 2012. He won re-election in 2016 and 2020. Council Member Benning represents Queen Creek on the Central Arizona Governments (CAG) Regional Council and the Pinal Regional Transportation Authority (PRTA) Board. He also serves on the Town's Downtown Arts and Placemaking Advisory Subcommittee. Benning is a graduate of Queen Creek's Citizen Leadership Institute.

Benning moved to Arizona in 1989 and has worked in Queen Creek since 1997 and lived here since 2004. He holds a Bachelor of Arts in Architecture from the University of New Mexico, a Master's degree in Urban and Environmental Planning from Arizona State University, and a Graduate Certificate in Public Administration from Arizona State University. He has certificates from the National Council of Architectural Registration Boards (NCARB) and the American Institute of Certified Planners (AICP) and is a member of the International Code Conference, the National Fire Prevention Association, and the U.S. Green Building Council. In his spare time, he enjoys reading, music, theater, travel, sketching, and social media.

### **Current Committee Appointments**

- Queen Creek Downtown Arts and Placemaking Advisory Subcommittee
- Central Arizona Governments Regional Council/Executive Committee – Secretary/Treasurer
- Pinal Regional Transportation Authority Board



# Queen Creek Town Council

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## Jeff Brown, Council Member

Term: January 2021 – January 2025

[jeff.brown@queencreekaz.gov](mailto:jeff.brown@queencreekaz.gov)

Jeff Brown was first elected to the Town Council in 2008, and was re-elected in 2012, 2016, and 2020.

Brown serves on the Town's Economic Development Commission and the Public Safety Retirement Boards. He also represents Queen Creek on the Valley Metro Regional Public Transportation Authority (RPTA) Board of Directors and the League of Arizona Cities and Towns' General Administration, Human Resources and Elections Committee.

Before seeking elected office, Brown served on the Planning & Zoning Commission from 2006 to 2008. He also served as chair of the Transportation Advisory Committee, on the Design Guideline Steering Committee and as a member of the Finance Review Task Force. Brown is a 2003 graduate of the Queen Creek Leadership Institute and in 2007 completed the Community Emergency Response Team (CERT) training course.

Brown and his family have lived in Queen Creek since 2002. He is self-employed, focusing on professional consulting services and real estate investments.

### **Current Committee Appointments**

- Queen Creek Economic Development Commission
- Queen Creek Public Safety Retirement Boards
- Valley Metro Regional Transportation Authority Board of Directors
- League of Arizona Cities and Towns General Administration, Human Resources and Elections Committee



# Queen Creek Town Council

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## **Bryan McClure, Council Member**

Term: January 2023 - January 2027

[bryan.mcclure@queencreekaz.gov](mailto:bryan.mcclure@queencreekaz.gov)

Bryan McClure was elected to the Town Council in August 2022. He represents the Town of Queen Creek on the PHX East Valley Partnership Board of Directors as well as the League of Arizona Cities and Towns Budget, Finance and Economic Development Committee. McClure also serves as an alternate member of the Town's Economic Development Commission.

Council Member McClure grew up on Barney Farms in Queen Creek. After graduating from Queen Creek High School, he served a two-year Spanish speaking mission in Nashville, Tennessee. Council Member McClure obtained a degree from Arizona State University and was an Airport Planner for the City of Phoenix before working for himself.

He and his wife, Michelle, have five children and own an investment advisory business. They are active in the Queen Creek Chamber of Commerce and their church. Council Member McClure enjoys travel, hiking, and serving the community.

### ***Current Committee Appointments***

- PHX East Valley Partnership Board of Directors
- Queen Creek Economic Development Commission (alternate)
- League of Arizona Cities and Towns Budget, Finance & Economic Development Committee





# Queen Creek Town Council

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## Dawn Oliphant, Council Member

Term: January 2023 - January 2027  
[dawn.oliphant@queencreekaz.gov](mailto:dawn.oliphant@queencreekaz.gov)

Dawn Oliphant was first elected to the Town Council in June 2010. She was re-elected in November 2014, August 2018, and again in August 2022. Council Member Oliphant serves on the Town Parks and Recreation Advisory Committee, and represents Queen Creek on the League of Arizona Cities and Towns Neighborhoods, Sustainability, and Quality of Life Policy Committee.

Council Member Oliphant is retired from a successful career in local government with the City of Tempe, where she worked in the police department, municipal court, and at the Tempe Learning Center, Tempe's corporate university for municipal professionals.

Oliphant holds a Master of Business Administration in Management, a Bachelor of Science in Liberal Studies and graduated from Queen Creek's Citizen Leadership Institute in 2010.

Oliphant moved to Queen Creek in 2005 with her husband Rick and two sons, where she manages an environmentally green business. For more than 15 years, she has dedicated time to serving the local community through active involvement with the Queen Creek Unified School District and various nonprofits related to youth, healthcare and veterans.

### **Current Committee Appointments**

- Queen Creek Parks & Recreation Advisory Committee
- League of Arizona Cities and Towns Neighborhoods, Sustainability and Quality of Life Committee



# Queen Creek Town Council

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**Travis Padilla, Council Member**

Term: January 2023 - January 2027  
[travis.padilla@queencreekaz.gov](mailto:travis.padilla@queencreekaz.gov)

Travis Padilla was elected to the Town Council in August 2022. He serves on the Town's Transportation Advisory Committee and represents the Town on the League of Arizona Cities and Towns Public Safety, Military Affairs and Courts Committee.

After being raised in San Antonio, Texas, Travis served a two-year church mission in Northern Peru and was married shortly after. He graduated Cum Laude from The University of Texas at San Antonio and founded Strategy Payments in 2004 where he currently operates as President. He is an entrepreneur, investor, lender, and owns real estate properties in multiple states. With a wonderful wife and five amazing children from four to 18 years old, his family has been a part of the Queen Creek community since 2009. Travis has been a diligent servant and leader in various local positions over the past 13 years, including serving in leadership positions at church, the Boy Scouts of America, and an all-girls Venture Crew Leader. Having had greater business success than he deserves, Travis felt the need to use his business knowledge and skills to give back to the community of Queen Creek that has served his family so well and to ensure it remains a great town for his children to raise their children.

***Current Committee Appointments***

- Queen Creek Transportation Advisory Committee
- League of Arizona Cities and Towns Public Safety, Military Affairs and Courts Committee



# Queen Creek Community Profile

## Local Heritage

The Town of Queen Creek incorporated in 1989 to preserve the benefits of rural life and provide avenues for managed change. With significant resident involvement and input, the Town has adopted several award-winning plans designed to guide future growth. By preserving the past while providing for economic and recreational opportunities and a high quality of life, the Town of Queen Creek has grown from rich rural roots to what is one of the most innovatively planned, family friendly hometowns in Arizona.



## Quality of Life

Approximately 42 square miles in land area, Queen Creek is located in the southeast corner of Maricopa County and the northwest portion of Pinal County, on the edge of the Phoenix metropolitan area. Residents choose to make Queen Creek their home because of its high quality of life. The development of beautiful parks, trails and other public facilities, along with the variety of programs and events offered by the Town and other community groups, also support a unique lifestyle.

## Governance



The Town of Queen Creek operates under the council-manager form of government. The seven-member Town Council is elected at large on a nonpartisan ballot. The Mayor is elected every four years, and Town Council members are elected to staggered terms, with three members elected every two years. The Town Council is responsible for setting public policy, approving the Town's annual budget, entering into contracts, providing executive leadership, making planning and development decisions, and adopting new laws. The Town Council appoints the Town Manager to implement policy and direct daily operations.

The Town Council meets at 6:30 p.m. on the first and third Wednesday of each month at the Law Enforcement/Community Chambers building, located at 20727 E. Civic Parkway. All meetings are open to the public and broadcast live on the Town's website.

## Community Assets

Queen Creek offers residents and businesses a unique experience combining a hometown atmosphere with rich natural and recreational amenities, all within a short distance from one of the largest metropolitan areas in the United States. The Town continues to invest in the Town Center striving to create a true downtown in the heart of the community for generations to come. Improvements include Picket Post Square parklet, infrastructure to create a pedestrian-friendly downtown. Three new roadways are currently under construction - Aldecoa Dr, Munoz Road and Summers Place. Throughout the community, the Town has invested millions of dollars in infrastructure improvements along the main arterials and key intersections throughout Town.



# Queen Creek Community Profile

## *Parks and Trails*

The Town offers a variety of outdoor amenities with three community parks, a dog park and two multipurpose trails along the Town’s natural washes (Queen Creek and Sonoqui). In addition, the Town’s largest community park, Frontier Family Park, broke ground in 2022 and is slated to open in 2024. The site, located on Signal Butte, north of Queen Creek Road, will also be home to the Recreation & Aquatic Center, slated to open in late 2024 / early 2025.



## *Agritainment/Agritourism*

Queen Creek offers a host of agritainment activities throughout the year. Designated as an Arizona treasure, Schnepf Farms is a family owned working farm providing entertainment, education and delicious, locally grown fruits and vegetables through a variety of seasonal festivals, concerts, and events. Just across from Schnepf Farms, the Queen Creek Olive Mill is Arizona’s only working olive farm and mill. The Olive Mill offers daily tours and a mouth-watering menu with a variety of food options. Nearby at Sossaman Farms and Hayden Flour Mills, farmers grow multiple varieties of wheat and is expanding to offer tours and classes.



## *Arts, Culture & Events*

For theater enthusiasts, the Queen Creek Performing Arts Center provides high-quality professional theater at prices affordable for the whole family. The Town’s Recreation Division operates the Recreation Annex, offering a variety of classes for all ages, and hosts several signature special events including Spring into QC and Founders’ Day.



## *Equestrian Experience*

Horseshoe Park & Equestrian Centre is one of Arizona’s premier event facilities. The park hosts a variety of equestrian events of both the English and Western persuasion and is equipped to handle large festivals, RV and equipment shows, concerts, home shows and weddings. It is located along the Sonoqui Wash Trail, a popular equestrian amenity.



## *Queen Creek Library*

The Town constructed a library in 2008 to host the Queen Creek branch of the Maricopa County Library District. The modern facility includes the Mary Lou Fulton children’s area, a teen area, general reading areas, public computers, study rooms and conference rooms. The library marked the start of the community’s efforts to “go green.” The library building is the first structure in Queen Creek to qualify for the Leadership in Energy and Environmental Design (LEED) certification, and its many energy-saving features earned a gold-level certification.







# Queen Creek Community Profile

## Water & Environmental Services

The Town of Queen Creek purchased the Queen Creek Water Company in 2008, H2O, Inc. in 2013, and Diversified in 2020 to provide residents with a safe, sustainable, and affordable water supply. The Town maintains the 100-year water supply through groundwater and is actively working to diversify its water portfolio to reduce reliance on groundwater.

In September 2010, municipal trash and recycling services began through a contract with a private firm, Right Away Disposal, now known as Waste Connections of Arizona.

## Public Safety

In 2008, the Town launched its municipal fire department. The Queen Creek Fire and Medical Department (QCFMD) provides fire and emergency medical service coverage to residents in the Town’s incorporated limits. There are five stations strategically located throughout the community. In 2023, the QCFMD expanded its emergency transportation services (ambulance).



The Town of Queen Creek launched its municipal police department on Jan. 11, 2022. A modern police agency built on a foundation of community engagement and problem solving, the Queen Creek Police Department has approximately 100 employees and operates out of the Law Enforcement & Community Chambers building in the heart of Town Center. The department has its own patrol division, traffic unit, investigations unit, public records office, and crime scene analysts. Special operations such as forensic lab services, crash investigations, and aerial support are provided through intergovernmental agreements with surrounding agencies. Municipal court services are provided through a contract with the Town of Gilbert.

## Transportation

The State Route (SR) 24 extends along the northern boundary of Queen Creek and connects the region to the Loop 202 (the San Tan Freeway), which ultimately connects to the Interstate 10. The Queen Creek Town Council continue to invest in roadway infrastructure. With the opening of the SR 24 extension to Ironwood, the Town has partnered with the City of Mesa and Pinal County to enhance north-south connectivity.

A major Union Pacific rail-line bisects Queen Creek and allows access to commercial and industrial sites.

Two airports serve the area. Phoenix Sky Harbor International Airport, just 45 minutes away, provides national and international flights. Phoenix-Mesa Gateway Airport, bordering Queen Creek on the north, is 10 minutes away and is a designated reliever airport to Phoenix Sky Harbor. It offers an expanding number of passenger flights as well as extensive freight service, aviation technology and repair firms, and commuter, private and cargo air service. The facility also contains tracts zoned for commercial and industrial uses. The Town is one of several municipalities who co-own the airport.





# Queen Creek Community Profile

## Education & Workforce

### *K-12 School Districts*

Queen Creek is served by six area school districts. Queen Creek Unified School District (QCUSD), an “A” rated district, serves the largest portion of the Town. Also serving Queen Creek are the Chandler Unified School District, Higley Unified School District, J.O. Combs Unified School District, Florence Unified School District, Coolidge Unified School District, as well as campuses of the Benjamin Franklin, American Leadership Academy, Legacy Traditional, and Heritage Academy charter schools, among others.



### *Post-Secondary Education*

Young, well-educated Queen Creek residents provide an ideal employment base. A partnership of post-secondary educational institutions creates a campus environment on the Phoenix-Mesa Gateway Airport grounds, just a 10-minute drive from Queen Creek. At the Arizona State University Polytechnic Campus, students can earn bachelor and graduate degrees in fields like aviation, biological sciences, business, electronics, engineering, graphic information technology, health and wellness, human resources, and others. The Chandler-Gilbert Community College offers a wide array of general studies and university transfer courses, as well as a number of specialized programs, including aviation, nursing, fire science, law enforcement training, and electric utility technology. It maintains partnerships with the University of North Dakota Aerospace (for flight training) and Embry-Riddle Aeronautical Institute (for airframe and power plant/maintenance training). The Town is located between two Central Arizona College (CAC) campuses in Pinal County, and LG Energy Solutions, in partnership with Pinal County, will establish their workforce training facility at CAC’s Superstition Mountain Campus.

### *Communiversities at Queen Creek*



Through a public-private partnership with Rio Salado Community College, Queen Creek is home to the Communiversities at Queen Creek. The campus, located in the Town Center, allows students to complete certificates, associate, bachelor’s and master’s degrees in-person or online in one location close to home. It also is designed to support the needs of local companies for employee training and development. The facility includes classrooms, a computer lab, a testing center and administrative offices, and it is a regional support center for online learners.

## Plans to Manage Growth

Queen Creek contains 42 square miles in its incorporated area and 72 square miles in its planning area. The Town contains several large tracts of land that are attractive for development. The Town’s General Plan and development regulations are designed to accommodate new development requests, while also recognizing the goals of our residents and the long-term vision established for the community.

The General Plan is the Town’s guiding document for land use, public facilities and services, circulation and economic development. The original General Plan was adopted in 1990, with the 2018 General Plan Update unanimously adopted by the Town Council in September 2017 and ratified by the voters in May 2018.





# Queen Creek Community Profile

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The Town Council has a Zoning Ordinance, Subdivision Ordinance, Design Standards and other development regulations, which are used to implement the goals of the General Plan. The Town’s focus is the development of high-quality attractive commercial and office facilities, high-quality housing, parks, trails, open spaces and adequate public facilities to serve the needs of the community.

Development fees provide funding for infrastructure needed to accommodate new growth, including wastewater treatment facilities, libraries, parks and recreational facilities, government facilities, transportation, public safety, and fire services.



## Economic Development

Queen Creek continues to develop plans for a financially sustainable future. The Economic Development Department assists those looking for retail, office, industrial or land sites. The department also provides business resources and demographic information. As a member community of the Greater Phoenix Economic Council (GPEC), and in partnership with the Arizona Commerce Authority, Queen Creek is part of the regional business community that works to ensure a competitive, vibrant and self-sustaining regional economy.

The Town Council approved the updated Economic Development Strategic Plan in 2021. The Plan defines targeted industry sectors in order to focus marketing and recruitment efforts to strengthen and diversify Queen Creek’s economy. The targeted sectors include: agritainment / destination tourism (agribusiness, entertainment, recreation & visitor industries); healthcare; business services; information technology / software; and advance manufacturing.

The northeast area of Town is identified as a special district in the 2018 General Plan and is envisioned to be an advanced manufacturing corridor. The majority of land is owned by the Arizona State Land Department and will be auctioned at their discretion. In April 2022, LG Energy Solution purchased approximately 320 acres of land here (with the option to buy another 320 acres), and will make a \$5.5 Billion dollar investment, and bring nearly 4,000 advanced manufacturing jobs to the community. Their groundbreaking is planned for 2024.

Town Center is designed to be the commercial, cultural and civic core of Queen Creek. In October 2017, the Town Center Plan was updated and approved by Council; the current plan update is in progress. The Town Center Plan update reaffirms the goals and policies for the entire Town Center, and establishes detailed recommendations for the Town Center Downtown Core. In early 2023, the Town broke ground on three connectors in the Downtown Core to help further the vision of a walkable area.

## Employment

Primary employers in the community consist of a mix of private and public entities. At the northern boundary of Queen Creek, an area referred to as the “Northern Tier,” there is a significant amount of land designated for future employment uses. The General Plan designations and zoning in this area encourage a range of light to intensive commercial and industrial uses. The “Northern Tier” has direct access to major arterials and is positioned for strong growth potential with its proximity to the Phoenix-Mesa Gateway Airport, Eastmark master-planned community (City of Mesa, Arizona), Arizona State University Polytechnic campus and State Route 24. In 2019, the



# Queen Creek Community Profile

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Town annexed nearly 4,150 acres of State Trust Land adjacent to the “Northern Tier,” northeast of Meridian and Germann Roads, which provides freeway access within the Town’s boundaries for the first time via the extension of the SR 24. LG Energy Solution, which will be manufacturing electric vehicle batteries, is the first employer to locate within the State Land. At their anticipated final job projections, they will be the Town's largest employer, with nearly 4,000 employees anticipated.

In the southeastern corner of Queen Creek, Schnepf Farms and the Queen Creek Olive Mill collectively create an agritainment/agritourism district, which is a core component to the Town’s tourism and economic development efforts. The nearby Banner Ironwood Medical Center and surrounding Pinal County/San Tan Valley residential neighborhoods enhance this unique area of Queen Creek and provide an attractive demographic base for investors. Banner Ironwood Medical Center has expanded its campus, and has room to do so further. Retail development, important for providing amenities, experiences and for the fiscal health of the community, continues with infill in existing areas of the Town such as Town Center, and also expands throughout Town. Several new commercial centers and users have recently opened or are under construction including Costco, a second Fry's Marketplace, Target, Sprouts Farmers Market, and many restaurants, services, and stores.

## Recreation, Parks & Special Events

From youth sports and senior programs, to block parties and fitness classes, Queen Creek’s Recreation Division makes sure there is fun to be had in Queen Creek year-round! Local sports organizations offer league competition in a variety of sports including football, baseball, softball and soccer. Residents can create their own fun at one of the Town’s award-winning parks.



Residents can bike, walk, run or ride their horse along the Town’s two natural washes. The multi-use trail system connects the Town’s parks and neighborhoods while providing a unique recreation experience. San Tan Mountain Regional Park, a Maricopa County Park located on Queen Creek’s southern edge and serving several East Valley communities, is a natural preserve consisting of more than 10,000 acres of desert that provides a variety of recreational opportunities.

### *Horseshoe Park and Equestrian Centre*

Horseshoe Park and Equestrian Centre (HPEC) opened in January 2009. The venue, known for its excellent customer service, hosts a variety of equestrian activities throughout the year appealing to English and Western riders, ranging from jumping competitions to roping, team penning, barrel racing and cutting contests. In addition, non-equestrian events are also held at HPEC, offering a variety of unique, family-friendly activities. A community arena is available to local residents separate from event facilities.



Although constructed primarily for equestrian-oriented activities, events such as concerts, home shows, RV and car shows, or weddings can also be hosted at the facility. The park includes over 300 barn stalls and 56 RV slots, providing additional resources for large-scale events. A complete schedule of events is available at [QueenCreekAZ.gov/HPEC](http://QueenCreekAZ.gov/HPEC).



# Queen Creek Community Profile

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## Community Involvement

Since the Town's inception, community involvement, sharing information and providing opportunities for citizen participation in decision-making have been high priorities for Queen Creek's elected leaders.

- The award-winning annual Citizen Leadership Institute informs residents about current local issues while preparing them to take a leadership or volunteer role.
- The annual community What's Poppin' in QC event and Pancake Breakfast offer residents opportunities to talk to Town representatives and learn about community issues and services.
- Volunteer board and committee members research current local issues such as planning and zoning proposals, traffic concerns, parks and trails plans, recreational policies and facilities, public art projects, economic development and community capital improvements. The committees make recommendations to the Town Council for policies and future action.

### *Citizen Survey*

The Town of Queen Creek regularly surveys residents about their opinions on topics such as quality of life, service delivery, civic participation and unique issues of local interest. These periodic surveys offer staff, elected officials and others with an opportunity to identify challenges and plan for and evaluate improvements. Surveys from past years are available at [QueenCreekAZ.gov/CitizenSurvey](https://QueenCreekAZ.gov/CitizenSurvey).

### *Annual Events*

#### Winter

- Holiday Parade and Festival, Christmas at the Farm, Public Safety Day, State of the Town, Roots N' Boots Rodeo and Carnival

#### Spring

- Spring into QC, Peach Season, Olive Blossom Festival

#### Summer

- What's Poppin' in QC, Independence Day Celebration, National Parks and Recreation Month

#### Fall

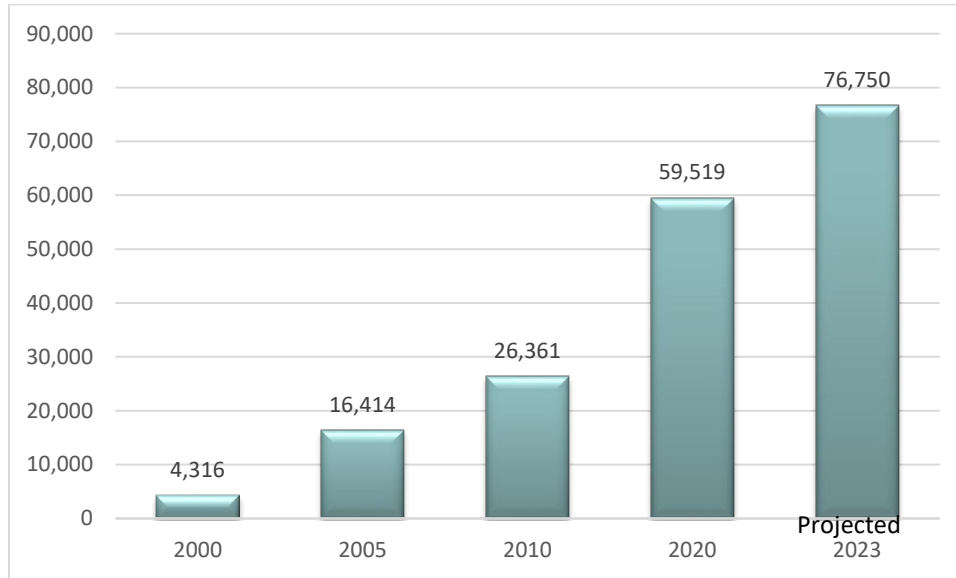
- Founders' Day, Olive Mill Garlic Festival, Pumpkin and Chili Festival, Pancake Breakfast

Annual activities, festivals and events in Queen Creek are held throughout the year and reflect the community's past, present and future. These special events provide hometown fun for community residents and visitors throughout the state and the region. Visit [QueenCreekAZ.gov/SpecialEvents](https://QueenCreekAZ.gov/SpecialEvents) for more info.



# Queen Creek Demographics

## Queen Creek Population



Source: The 2023 population projection (per 7/2023) is an estimate from Arizona State Demographer, Office of Economic Opportunity.

## Racial Composition

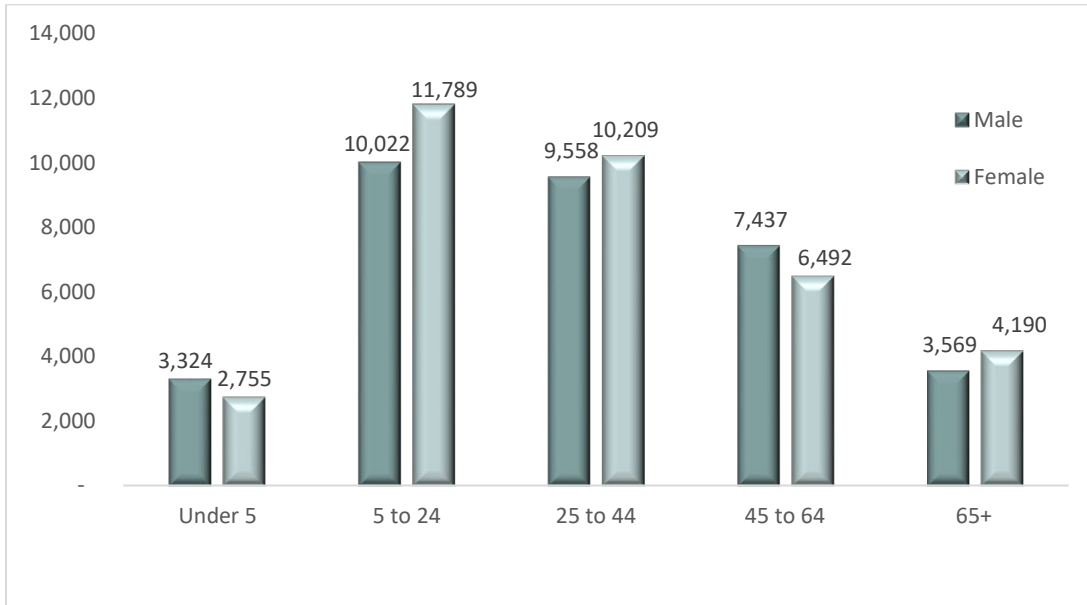
Ethnicity	Queen Creek*	Arizona*
White (single-race)	72.6%	65.6%
Black or African-American (single-race)	3.2%	4.7%
Asian (single-race)	2.4%	3.5%
American Indian & Alaskan Native (single-race)	0.6%	3.7%
Hispanic (of any race)	16.2%	31.1%
Native Hawaiian/Other Pacific Islander (single-race)	0.2%	0.2%
Some other race (single-race)	0.4%	0.4%
Two or more races	4.8%	3.8%

\*Note: Total percent may be greater than 100 because respondents can report more than one race. Source: 2020 Decennial Census



# Queen Creek Demographics

## Queen Creek Population by Gender and Age



Source: 2022 American Community Survey 1-Year Estimates

Median Age	2022
Queen Creek	33.7 years
Maricopa County	37.4 years
Pinal County	39.6 years
United States	39.0 years

Source: 2022 American Community Survey 1-Year Estimates

Queen Creek continues to attract young families, reflected in the Town’s median age of 33.7, younger than that of Maricopa County, Pinal County and the United States.

## Educational Attainment

### Residents Age 25 or older

Highest Education Level Attained	Queen Creek	Maricopa County
Elementary (0-8)	1.1%	4.9%
High School (9-12), no diploma	1.7%	5.9%
High School Graduate	20.1%	22.1%
Some College, no degree	22.8%	23.1%
Associate's Degree	10.1%	9.0%
Bachelor's Degree	29.8%	21.9%
Graduate or Professional Degree	14.3%	13.1%

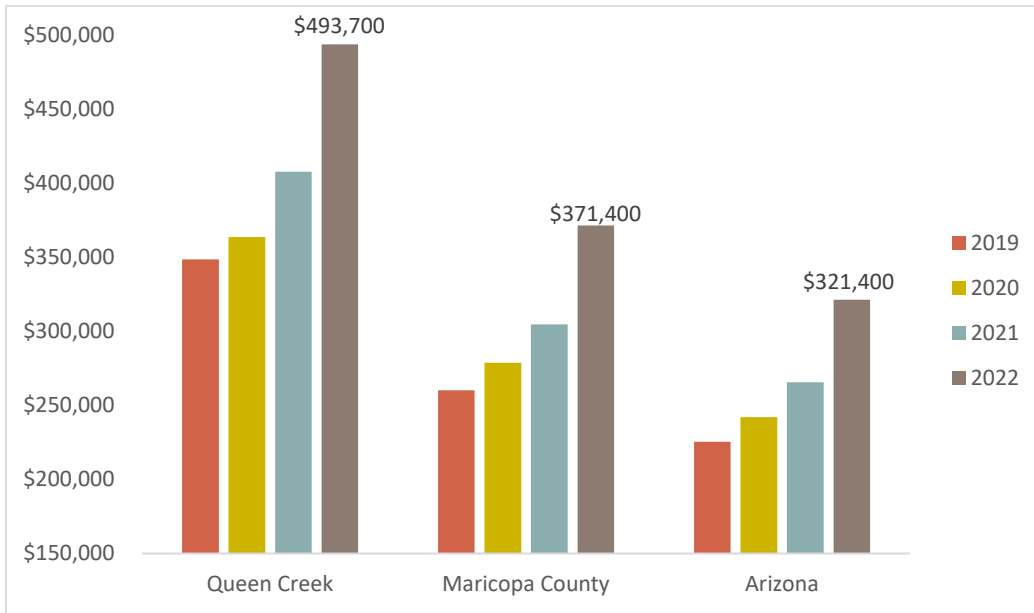
Source: 2018-2022 American Community Survey 5-Year Estimates



# Queen Creek Demographics

Queen Creek’s residents age 25 or older are highly-educated. The two highest levels of educational attainment, completion of a bachelor’s degree or a graduate or professional degree, reflect an increase, over 40 percent of the Town’s residents (44.1%), compared to the County’s 35.0%.

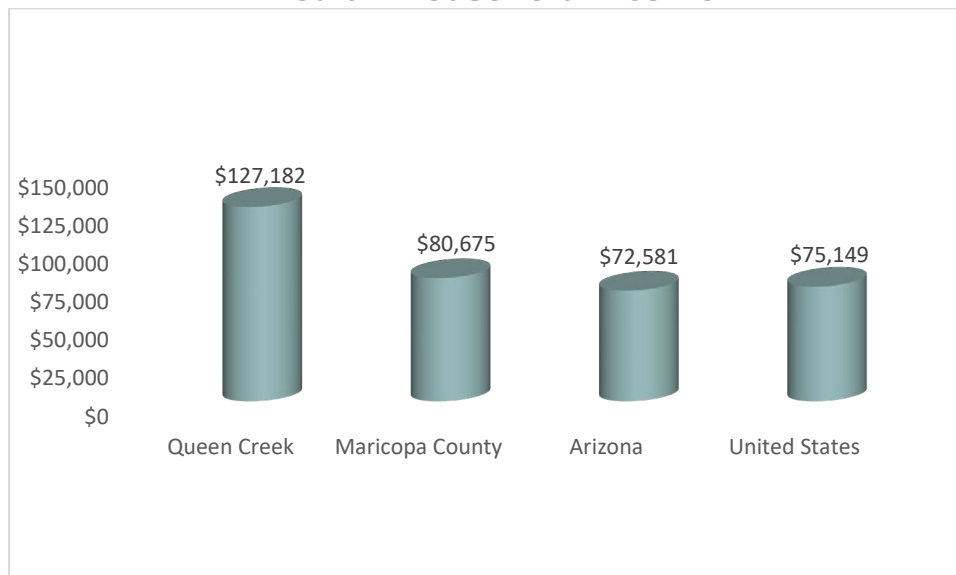
## Median Value of Owner-occupied Housing



Source: 2018-2022 American Community Survey 5-Year Estimates

## Income

### Median Household Income



Source: 2018-2022 American Community Survey 5-Year Estimates





# Queen Creek Demographics

Queen Creek’s annual median household income, over \$127,000, continues to be very strong, making it the third highest median income of all cities and towns in Maricopa County.

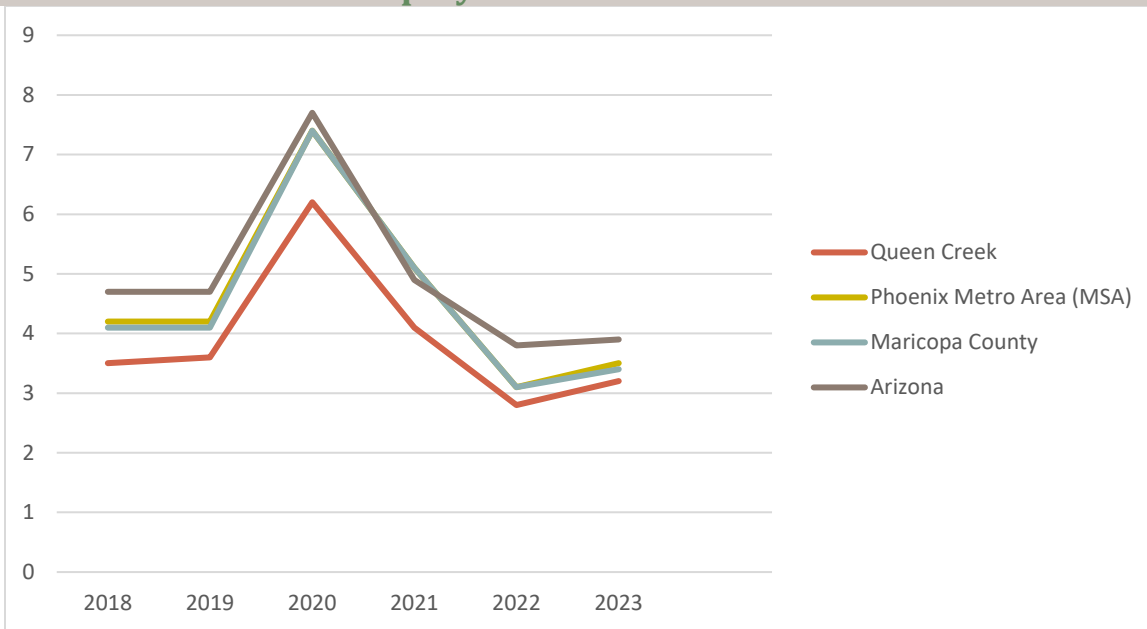
## Households by Income

Income	Queen Creek	Maricopa County
\$150,000 or more	39.8%	20.8%
\$100,000 to \$149,999	25.8%	18.6%
\$50,000 to \$99,999	23.2%	31.0%
\$25,000 to \$49,999	6.7%	17.2%
Under \$25,000	4.5%	12.2%

Source: 2018-2022 American Community Survey 5-Year Estimates

Compared to Maricopa County, Queen Creek has a much higher portion of households in the highest earning income categories, with the majority, nearly two-thirds (65.6%) of Queen Creek households earning \$100,000 or more annually. Comparatively, just 39.4% of Maricopa County households earn \$100,000 or more.

## Unemployment Rates 2018-2023



Source: Rates reflect annual average unemployment and are non-seasonally adjusted from Data.bls.gov

	2018	2019	2020	2021	2022	2023
Town of Queen Creek	3.5%	3.6%	6.2%	4.1%	2.8%	3.2%
Phoenix Metro Area (MSA)	4.2%	4.2%	7.4%	5.1%	3.1%	3.5%
Maricopa County	4.1%	4.1%	7.4%	5.1%	3.1%	3.4%
Arizona	4.7%	4.7%	7.7%	4.9%	3.8%	3.9%

Source: Rates reflect annual average unemployment and are non-seasonally adjusted from Data.bls.gov.



# Queen Creek Demographics

For the entire six-year period examined, Queen Creek’s unemployment rates consistently trended lower than those of the Phoenix Metro Area, Maricopa County and the State.

## Employment

A key goal of the Town Council is to be proactive in efforts to strengthen and diversify the local economy, providing high-wage, professional-level employment opportunities for residents, and expanding the business tax base in the community. Employment in Queen Creek currently has a strong concentration in the retail and education sectors, but attraction of large employers is planned for the northeastern part of Queen Creek within the 4,100 acres of Arizona State Trust Land, and privately-owned industrial land. With LG Energy Solution purchasing land to bring their battery manufacturing facility to this area, and upwards of 3,800 jobs, the Town is poised for major transformation. Queen Creek’s Downtown is undergoing significant public and private investment as well.

According to the 2023 Town of Queen Creek Citizen Survey, over half the Town’s residents (64%) rate Queen Creek as a good or excellent place to work.

Queen Creek has a variety of home-based businesses, and promotes their continued expansion through the Zoning Ordinance, the Economic Development Strategic Plan and Gangplank Queen Creek.

## Principal Employers

Employer	Product or Service	Approximate Employees
Queen Creek Unified School District	Education	1,630*
Town of Queen Creek	Government	513
Walmart	Retail	500
Banner Health	Health Care	473
Costco	Retail	400

\* Includes full and part time employees.

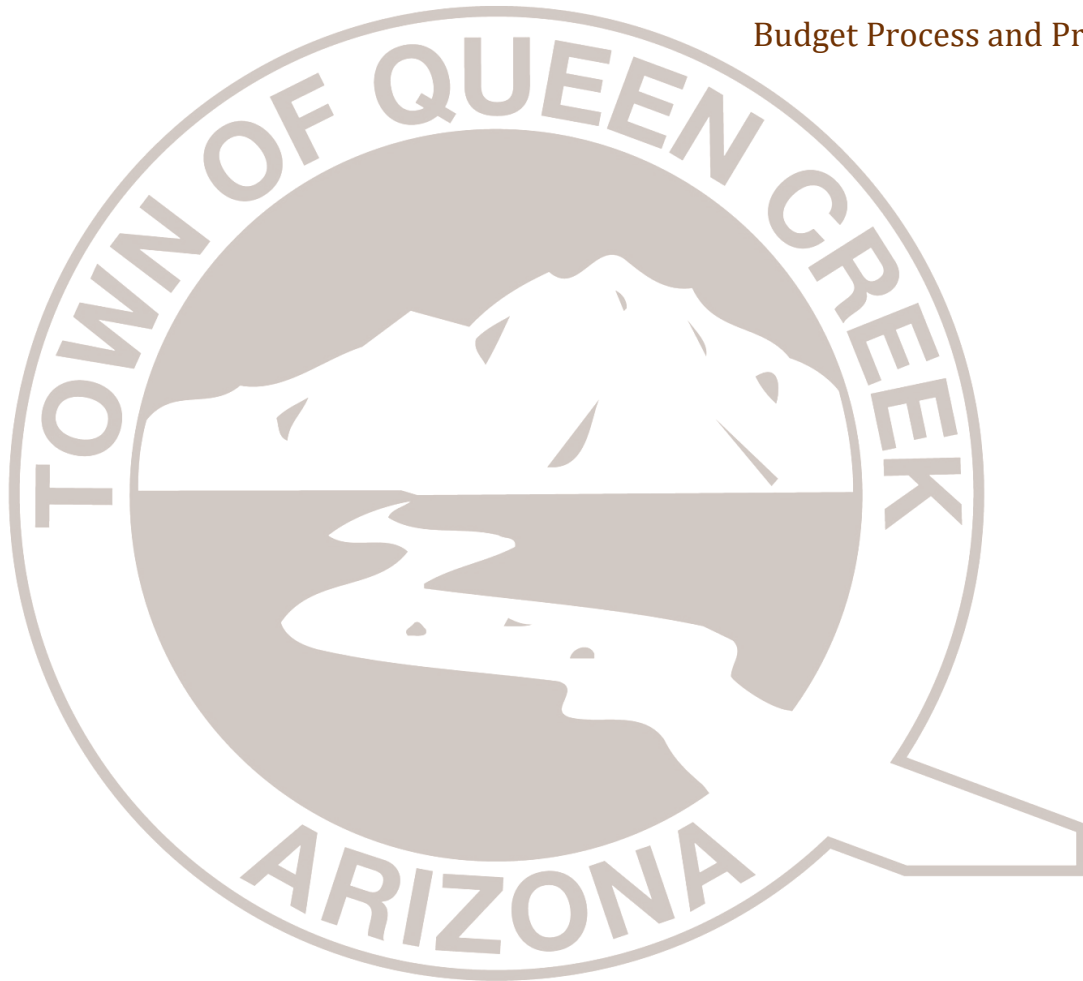
Source: Maricopa Association of Government (MAG) 2022 employer database and employer estimates.



# Organizational Planning

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- Corporate Strategic Plan
- Planning Tools (General Plan)
- Long-Range Financial Plan
- Financial Policies
- Budget Process and Procedures





# Corporate Strategic Plan

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## Introduction

The Corporate Strategic Plan attempts to encompass in one document a five-year organizational plan of action. Through the plan, the Town Council sets priorities and provides policy direction to the Town Manager. It translates Queen Creek's mission, vision and values statements into actionable goals; it also provides the public with a source of reference for information about government activities. After the Corporate Strategic Plan has been finalized, Queen Creek's management team uses approved goals to outline an administrative work program for all of staff, the progress of which is reported on quarterly.

The Town Council focuses resources on what is most important to achieving its vision by designating five strategic priorities. These priorities guide Town departments as they shape programs and set long-term goals. The five strategic priorities are **Effective Government, Safe Community, Secure Future, Superior Infrastructure and Quality Lifestyle.**

The strategic priorities are broad-based policy statements that set the framework for planning and budgeting for the day-to-day work of staff. Each priority has a brief narrative and contains high-level goals called Key Result Areas (KRAs), department objectives, and relevant performance measures.

## Updates to the Corporate Strategic Plan

Each year, the Town Council holds a planning retreat at the start of the annual budget process to discuss long-term policy issues and outline new priorities. Goals proposed by Town departments are brought forward during these discussions and are refined through the annual budget development process. The updated Corporate Strategic Plan is officially adopted each year at a Town Council meeting in May, setting forth the Town Council's desires for programs, services and projects that need to be considered and funded during the new fiscal year.



# Corporate Strategic Plan

## STRATEGIC PRIORITIES

	<p><b>EFFECTIVE GOVERNMENT</b></p> <p>An effective local government is aware of citizens' needs and provides the services that residents want. This can be achieved by managing the price of government and introducing innovative business practices, using new technology, hiring quality employees and leveraging Town partnerships to save resources.</p>	<p><b>KEY RESULT AREAS</b></p> <ul style="list-style-type: none"> <li>• Financial Stability</li> <li>• Intergovernmental Relations</li> <li>• Council Professional Development</li> </ul>
	<p><b>SAFE COMMUNITY</b></p> <p>Queen Creek has low crime rates and strives to meet adopted standards for police and fire services. Residents continue to rate their interactions with public safety personnel highly in community surveys. As our Town grows, ensuring the safety of the public continues to be among our highest priorities; this means hiring and training quality first responders, and finding innovative ways to maintain and improve delivery of emergency services.</p>	<p><b>KEY RESULT AREAS</b></p> <ul style="list-style-type: none"> <li>• Public Safety</li> <li>• Community Involvement</li> </ul>
	<p><b>SECURE FUTURE</b></p> <p>Securing Queen Creek's future involves strengthening the Town's financial condition by implementing strong management strategies within the organization, and by increasing the number of employment opportunities available to residents. This priority also relates to securing our water supply for the benefit of future residents.</p>	<p><b>KEY RESULT AREAS</b></p> <ul style="list-style-type: none"> <li>• Environment</li> <li>• Land Use &amp; Economic Development</li> </ul>
	<p><b>SUPERIOR INFRASTRUCTURE</b></p> <p>With the growth of residential and non-residential development comes the challenge of satisfying public demand for quality streets, lights, utilities and parks. The construction and maintenance of a high-quality public infrastructure is a priority.</p>	<p><b>KEY RESULT AREAS</b></p> <ul style="list-style-type: none"> <li>• Capital Improvement Program</li> <li>• Technology</li> </ul>
	<p><b>QUALITY LIFESTYLE</b></p> <p>Queen Creek will leverage its strong image as a tight-knit, family friendly community to encourage more residents to participate in public events, attract new businesses and further establish our reputation as one of the best destinations in Arizona. We will seek to enhance this unique lifestyle through our commitment to investing in necessary infrastructure, new recreational opportunities, cultural events and public art.</p>	<p><b>KEY RESULT AREAS</b></p> <ul style="list-style-type: none"> <li>• Image &amp; Identity</li> </ul>



# Corporate Strategic Plan

Corporate Strategic Plan Priorities				
Effective Government	Safe Community	Secure Future	Superior Infrastructure	Quality Lifestyle

## Town Department

Mayor & Council					
Town Manager					
Town Clerk					
Finance					
Workforce & Technology					
Communications, Marketing & Recreation					
Economic Development					
Development Services					
Public Works					
Utility Services					
Fire & Medical					
Police Services					





# Planning Tools

The following documents are overarching policy documents Queen Creek operates under in support of the CSP:

Policy Document	Purpose	Highlights
<a href="#">General Plan</a>	Guides growth and development in the Town along with the Zoning Ordinance	<ul style="list-style-type: none"> <li>• Community Character – addresses visual aspects of development including development densities, transportation circulation, and building and landscape standards</li> <li>• Quality of Life – how service and facilities will be provided including parks, recreation, and water resources</li> <li>• Environment &amp; Economy – address growth and balance of the economic base and the protection and enhancement of the environment</li> </ul>
<a href="#">Zoning Ordinance</a>	Guides growth and development in the Town along with the General Plan	<ul style="list-style-type: none"> <li>• Address varied types of land use within the Town</li> <li>• Remain current with amendments that require action due to State Legislation</li> <li>• Creates special event permitting specific to agritourism &amp; agritainment type uses</li> </ul>
<a href="#">Parks, Trails &amp; Open Space Master Plan</a>	Important implementation tool to meet the recreation needs of current and future residents.	<ul style="list-style-type: none"> <li>• Create comprehensive trail system within planning area</li> <li>• Provide significant natural open space that enhances community character and land for development of trails and other passive recreation areas</li> <li>• Promote recreation opportunities for all citizens</li> </ul>
<a href="#">Economic Development Strategic Plan</a>	Addresses the need for the Town to focus marketing efforts on specific industries to be more effective and efficient.	<ul style="list-style-type: none"> <li>• Partner with the community schools, community colleges, and university campuses to ensure that education supports the future of the community at large</li> <li>• Partner with land owners and developers to develop an inventory of available sites</li> <li>• Honor our past, manage our present and engage our future to create a quality, unique place for family and business</li> </ul>
<a href="#">Town Center Plan &amp; Town Center Redevelopment Plan</a>	Ensures that the Town Center remains consistent with the Redevelopment Area Plan while enhancing local business ownership	<ul style="list-style-type: none"> <li>• Strengthen economic vitality</li> <li>• Seek public-private partnerships</li> <li>• Transit center</li> <li>• Entertainment district</li> </ul>
<a href="#">Transportation Master Plan</a>	Addresses the long term needs of the regional streets / transportation system	<ul style="list-style-type: none"> <li>• 10-year plan to ensure service levels related to traffic do not decline</li> <li>• Foundation for determining impact of growth on system</li> </ul>
<a href="#">Utilities Master Plan</a>	Addresses the long-term growth and needs of the utilities service area	<ul style="list-style-type: none"> <li>• Highlights growth expectations in the service area through buildout</li> <li>• Identifies projects &amp; opportunities to further improve and diversify the utility system</li> </ul>
<a href="#">Police Master Plan</a>	Identifies growth trends for the Town and Police Department to guide future infrastructure and program needs	<ul style="list-style-type: none"> <li>• Focus on continued development of department infrastructure and foundations</li> <li>• Plan outlines steps, philosophies, systems and operational patterns to grow the program over the next 20 years</li> </ul>



# Long-Range Financial Plan

## Summary of Revenue and Expense Projections by Fund

Each fall, the Town begins the annual budget process with a 5-year financial forecast. Through the use of a long-range projection model, the Town is able to identify projected structural budget gaps so they can be addressed in a manner that maintains the Town's long-term financial health.

### Operating and Enterprise Funds

Operating funds include the General Fund, Emergency Services Fund, Highway User Revenue Fund (HURF), Horseshoe Park Equestrian Center (HPEC), Water, Wastewater, and Solid Waste funds. Overall, these funds are projected, as a whole, to garner revenues greater than anticipated expenses for the foreseeable future. However, the projection has highlighted anticipated expenditures over revenues in the Emergency Services and HPEC funds. The General Fund will cover these shortfalls.

The Emergency Services Fund accounts for all public safety expenditures and has two primary revenue sources: property tax and sales tax. A property tax was established at \$1.95 per \$100 of assessed value in 2007 and is restricted to public safety expenditures. The tax rate remained at \$1.95 every year until fiscal year 2020/21, when the Town Council lowered the rate to \$1.83 per \$100 of assessed value. For fiscal year 2023/24, the Town Council has adopted a formal policy that further lowers the tax rate by effectively "freezing" property taxes for existing property owners. As existing property values go up, the tax rate will go down so that the Town receives the same amount of revenue from existing property owners as it did in the prior fiscal year. New property tax revenue will come solely from new construction. This policy will be in place for the next five fiscal years.

Sales taxes include a 0.25% tax established in 2007 that is dedicated to fund public safety, and a portion of the Town's 2.25% sales tax on construction activity. Other revenue sources include a contract with the Queen Creek County Island Fire District wherein the Town provides fire and medical services to the District, and a return on investment from the Town's Utility Funds (Water and Wastewater).

HURF is funded through state gasoline tax and vehicle license tax. Since FY 2015/16, all of the Town's street operations have been accounted for in this fund. This fund has seen an increase in revenue levels in recent years as a result of census adjustments for state-shared revenues based on the Town's growing population.

HPEC is funded through user fees, sponsorships, and contributions for community events at the facility.

### Special Revenue Funds

The Town Center Fund, while funded almost entirely by sales tax in the Town Center Area, is anticipating moderate revenue growth due to ongoing economic development programs aimed at increasing local spending.

Development Fee Funds cover a substantial share of capital project costs and debt assumed by the Town to provide needed infrastructure to a rapidly growing community. Parks, roadways, and public safety facilities make up the majority of uses of development impact fee revenue.

### Other Funds

Despite the pay-as-you-go funding provided by the Operating Budget, over the course of the next five years, future capital infrastructure projects within the Town will require issuing debt or securing funding from outside entities such as state and federal grants, as well as using development impact fees, in order to complete all projects identified in the Town's infrastructure master plans.

The Town's Debt Service Fund houses general governmental debt related to transportation, buildings, parks and public safety. The Town's Special Assessment Fund houses the debt on the Improvement District for property owned by private landowners in the district, which debt is paid from assessments to private property owners in the district.



# Long-Range Financial Plan

The long-range forecast for base budgets in the Operating Budget (General Fund, Emergency Services Fund, HURF, and HPEC Fund) presents net operating results over the five-year planning period at the time of initial budget development. The long-range plan affirms the Town's ability to provide the additional resources required to meet the currently approved levels of service estimated for the projected population growth.

Revenues	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Sales Tax - Excluding Construction	51,532,217	58,061,682	64,326,300	70,926,800	75,402,900	80,147,500
Sales Tax - Construction	20,382,440	16,478,673	19,550,500	11,902,500	9,619,800	9,978,300
State Shared Revenue	37,654,434	37,046,942	40,406,400	44,244,600	48,717,000	52,178,400
Property Tax	13,285,644	13,920,642	14,672,600	15,375,800	15,833,800	16,312,300
Building Revenues	10,040,000	8,568,600	7,769,000	5,827,600	4,538,800	5,082,100
Charges for Services/Other	13,988,606	16,298,404	17,249,200	17,474,700	20,904,000	21,168,700
Investment Income	3,707,500	4,503,923	4,503,900	4,503,900	4,503,900	4,503,900
Utility ROI	3,834,740	4,000,000	4,120,000	4,243,600	4,370,900	4,502,000
<b>Subtotal Revenue</b>	<b>154,425,581</b>	<b>158,878,866</b>	<b>172,597,900</b>	<b>174,499,500</b>	<b>183,891,100</b>	<b>193,873,200</b>
<i>\$ Change from Prior</i>	<i>19,823,203</i>	<i>4,453,285</i>	<i>13,719,034</i>	<i>1,901,600</i>	<i>9,391,600</i>	<i>9,982,100</i>
<i>% Change from Prior</i>	<i>14.7%</i>	<i>2.9%</i>	<i>8.6%</i>	<i>1.1%</i>	<i>5.4%</i>	<i>5.4%</i>
Contribution from Pension Reserves	1,324,413	1,448,475	1,593,323	1,752,655	1,927,921	2,120,713
<b>Total Revenues / Sources</b>	<b>155,749,994</b>	<b>160,327,341</b>	<b>174,191,223</b>	<b>176,252,155</b>	<b>185,819,021</b>	<b>195,993,913</b>

Expenses - Operating						
Personnel	63,279,099	78,645,102	81,836,621	89,323,075	99,447,280	106,314,315
Operating	44,087,570	47,718,319	48,125,360	49,236,620	50,973,590	52,703,280
Capital Outlay	16,452,074	10,146,206	5,030,700	5,030,700	6,030,700	6,530,700
Contingency	57,238	-	-	-	-	-
<b>Subtotal Operating Expenses</b>	<b>123,875,980</b>	<b>136,509,627</b>	<b>134,992,681</b>	<b>143,590,395</b>	<b>156,451,570</b>	<b>165,548,295</b>
<i>\$ Change from Prior</i>	<i>36,976,965</i>	<i>12,633,647</i>	<i>(1,516,946)</i>	<i>8,597,714</i>	<i>12,861,175</i>	<i>9,096,725</i>
<i>% Change from Prior</i>	<i>42.6%</i>	<i>10.2%</i>	<i>-1.1%</i>	<i>6.4%</i>	<i>9.0%</i>	<i>5.8%</i>

Expenses - CIP PAYGO and Debt Service						
CIP PAYGO	7,560,000	3,903,228	3,998,455	4,096,539	4,197,565	4,301,622
Debt Service - Existing Debt	17,126,292	18,440,059	18,817,927	18,427,201	16,884,257	16,888,723
Debt Service - Proposed New Debt, Police	-	-	4,000,000	4,000,000	4,000,000	4,000,000
Debt Service - Proposed New Debt, Fire	-	-	600,000	600,000	1,100,000	1,600,000
Debt Service - Proposed New Debt, Parks	-	-	1,800,000	1,800,000	1,800,000	1,800,000
Debt Service - Proposed New Debt, Streets	-	-	1,200,000	1,200,000	1,200,000	1,200,000
<b>Subtotal CIP PAYGO and Debt Service</b>	<b>24,686,292</b>	<b>22,343,287</b>	<b>30,416,382</b>	<b>30,123,740</b>	<b>29,181,822</b>	<b>29,790,345</b>

<b>Total Operating Expenses, CIP, and Debt</b>	<b>148,562,272</b>	<b>158,852,914</b>	<b>165,409,063</b>	<b>173,714,135</b>	<b>185,633,392</b>	<b>195,338,640</b>
<i>\$ Change from Prior</i>	<i>37,485,858</i>	<i>10,290,642</i>	<i>6,556,149</i>	<i>8,305,072</i>	<i>11,919,257</i>	<i>9,705,248</i>
<i>% Change from Prior</i>	<i>33.7%</i>	<i>6.9%</i>	<i>4.1%</i>	<i>5.0%</i>	<i>6.9%</i>	<i>5.2%</i>

Funding of Reserves						
Infrastructure Reserves Funding	8,117,724	4,647,709	7,378,200	580,000	-	-
Road Replacement Reserves Funding	1,500,000	-	-	-	-	-
<b>Total Expenses / Uses</b>	<b>158,179,996</b>	<b>163,500,623</b>	<b>172,787,263</b>	<b>174,294,135</b>	<b>185,633,392</b>	<b>195,338,640</b>
<i>\$ Change from Prior</i>	<i>38,047,506</i>	<i>5,320,627</i>	<i>9,286,640</i>	<i>1,506,872</i>	<i>11,339,257</i>	<i>9,705,248</i>
<i>% Change from Prior</i>	<i>31.7%</i>	<i>3.4%</i>	<i>5.7%</i>	<i>0.9%</i>	<i>6.5%</i>	<i>5.2%</i>

<b>Net Result</b>	<b>(2,430,003)</b>	<b>(3,173,282)</b>	<b>1,403,960</b>	<b>1,958,020</b>	<b>185,629</b>	<b>655,273</b>
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# Long-Range Financial Plan

## Forecasted Major Revenue Sources

The table below identifies the long-range revenue forecast for all major revenue sources.

Revenues	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Sales Tax - Excluding Construction	51,532,217	58,061,682	64,326,300	70,926,800	75,402,900	80,147,500
Sales Tax - Construction (Operating Budget)	20,382,440	16,478,673	19,550,500	11,902,500	9,619,800	9,978,300
Sales Tax - Construction (Construction Sales Tax Fund)	15,000,000	16,991,250	15,363,885	11,780,479	11,704,729	11,971,360
State Shared Sales Tax	9,969,500	11,032,900	12,394,000	13,636,500	14,989,000	16,017,500
State Shared Income Tax	18,764,434	16,116,742	17,009,591	18,683,525	20,723,359	22,374,336
State Shared Vehicle License Tax	3,687,100	4,122,400	4,605,500	5,017,500	5,501,500	5,864,300
State Shared Highway User Revenue Funds (HURF)	5,233,400	5,774,900	6,397,300	6,907,100	7,503,100	7,922,300
Property Tax	13,285,644	13,920,642	14,672,600	15,375,800	15,833,800	16,312,300
Utility ROI	774,710	800,000	824,000	848,700	874,200	900,400
Utility Franchise Fees	2,029,710	2,100,000	2,163,000	2,227,900	2,294,700	2,363,500
Utility In-Lieu Property Tax	1,030,320	1,100,000	1,133,000	1,167,000	1,202,000	1,238,100
Impact Fees	16,435,000	15,845,160	11,420,415	8,204,912	7,586,098	5,573,322
Capacity Fees	4,880,500	7,417,314	7,618,665	6,884,745	5,421,316	5,854,817
Building Revenues	10,040,000	8,568,600	7,769,000	5,827,600	4,538,800	5,082,100
Water User Fees	29,796,025	31,000,000	32,240,000	33,529,600	34,535,488	35,571,553
Sewer User Fees	11,705,100	12,000,000	12,384,000	12,783,360	13,094,861	13,415,707
Solid Waste User Fees	4,884,140	5,114,500	5,319,080	5,531,843	5,697,798	5,868,732
<b>Total Revenues / Sources</b>	<b>219,430,240</b>	<b>226,444,763</b>	<b>235,190,835</b>	<b>231,235,864</b>	<b>236,523,450</b>	<b>246,456,126</b>



# Financial Policies

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The financial policies establish the framework for overall fiscal planning and management. They set forth guidelines for both current activities and long-range planning. The policies are reviewed annually to assure the highest standards of fiscal management. The Town Manager and the Town Council Budget Committee have the primary role of reviewing financial actions and providing guidance to the Town Council. The following policies will be affirmed and adopted per Council Resolution when the Town Council adopts the final budget.

## Overall Goals

The overall financial goals underlying these policies are:

- Fiscal conservatism: To ensure that the Town is always in a solid financial condition, defined as:
  - Cash Solvency - the ability to pay bills.
  - Budgetary Solvency - the ability to balance the budget. Neither a budget deficit nor budget surplus is present in the budget. Revenues equal expenditures.
  - Long-run Solvency - the ability to pay future costs.
- Flexibility: To ensure that the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- Adherence to the highest accounting and management practices: To ensure compliance with standards for financial reporting and budgeting established by the Government Finance Officers' Association (GFOA), the Governmental Accounting Standards Board (GASB), and other professional best practices.

## Operating Management Policies

- Ongoing operating costs should be supported by ongoing, stable revenue sources as much as possible. Some corollaries to this policy are:
  - Fund balances should be used only for one-time expenditures, such as capital equipment and improvements or contingency accounts.
  - Ongoing maintenance costs should be financed through operating revenues rather than debt.
  - Fluctuating federal grants should not be used to finance ongoing programs.
- Revenues from growth or development should be allocated to one-time costs as much as possible. This policy implies a commitment to identifying the portions of the Town revenue stream that result from growth.
- **[NEW]** Capital expenditures in the Operating Budget in excess of \$5 million may be funded from Available Fund Balance, as defined in the Total Operating Budget Fund Balance policy.
- Enterprise Funds should be self-sufficient. They should include a sufficient unrestricted fund balance to absorb fluctuations in annual revenue. Enterprise Funds should be charged directly for expenditures such as staff salaries and fringes and direct operating expenditures. Departmental support costs for such General Fund support as Information Technology, Communications & Marketing, Finance, Budget, Human Resources, etc. will be charged at least quarterly to these funds based upon an approved methodology. Operational revenue should be great enough to cover debt service and replacement capital costs.
- A financial forecasting model should be developed to test annually the ability of the Town to absorb operating costs due to capital improvements and to react to changes in the economy or service demands. This annual forecast should at minimum cover the current and next fiscal year.
- Laws and policies on limitations on revenue sources should be explicitly addressed in the budget process. These include:



# Financial Policies

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- Annual Local Transportation Assistance Funds (LTAF) must be used for public transit or streets, but a small portion (10%) may be used for cultural purposes.
- Highway User Revenue Fund (HURF) must be used for expenditures found in the right-of-way including streets, sidewalks, curbs, etc.
- Property taxes must be used only for Public Safety expenditures. The primary property tax rate will be set at the Truth in Taxation levy rate through FY 2027/28 provided: (1) the levy rate exceeds \$1.40 per \$100 of assessed value; and (2) the total amount of property taxes assessed is at least 20% of the Town's Public Safety Expenses. This policy has the effect of freezing property taxes for existing property owners. As values of existing properties increase, the tax rate will decrease so that the Town collects the same amount of property tax from existing properties that it did in the prior year. Any increase to property tax revenue will only come from new assessed values resulting from new construction (e.g., new homes, new businesses, etc.). This policy will be re-evaluated during fiscal year 2027-28.
- **[NEW]** Voter-approved property taxes (Secondary Property Tax) will not be used to fund infrastructure projects.
- Comparison of service delivery will be made on a periodic basis to ensure that quality services are provided to citizens at the most competitive and economical cost. The review of service delivery alternatives will be performed on a periodic basis.
- **[REVISED]** Future Budget Capacity – As part of the Town's long-range financial planning efforts, the Town will strive to annually set aside amounts in the Operating Budget as expense placeholders to build capacity for possible future debt service or operational costs related to implementing adopted master plans, expanding service levels of existing programs, or starting new programs. The amounts to set aside each year will be evaluated based on the timing of such future costs, availability of resources, and the Town Council's priorities. All such future program costs will be incorporated into the Operating Budget five-year financial plan only after the Town Council adopts a master plan or otherwise directs staff to begin planning for such future programs or costs. Areas of emphasis include:
  - Police Master Plan
  - Fire Master Plan
  - Transportation Master Plan
  - Parks Master Plan
- Operating Budget Asset / Repair & Replacement Accounts – Each year the Town will set aside fixed amounts in certain departmental budgets within the Operating Budget to be used for ongoing repairs, maintenance, and replacement of critical operating assets. Any unused budget appropriations will lapse at the end of the fiscal year. The following amounts will be budgeted annually:
  - Information Technology - \$425,000
  - Facilities Maintenance - \$350,000
  - HPEC - \$200,000
  - **[NEW]** Grounds Maintenance - \$200,000
- Treatment Effluent Purchase Policy – Treated wastewater effluent (TWE) is a valuable water resource and can directly offset groundwater pumping recharge requirements as established by the Arizona Groundwater Management Act. TWE is a by-product of the wastewater treatment process, which costs are the responsibility of the Town's Wastewater System. TWE is an asset only to the Town's Water System.





# Financial Policies

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- Because of the significant and distinct difference between the customer base of the Town's Water and Wastewater Systems, the Town's Water System shall purchase any TWE produced and recharged annually that is available as a water resource to the Town's Water System.
- The Town Council, as part of the adopted annual budget, shall establish the internal rate and charge for TWE for any given year.

## Pension Funding Policies

The Town Council will annually review the Pension Funding Policy. The objectives of this policy are:

1. Fully funded pension plans. Maintain adequate assets so that current plan assets plus future contributions and investment earnings are sufficient to fund all benefits expected to be paid to members and their beneficiaries. The target funded ratio goal is 100% (full funding). Taxpayer and member equity is best achieved at full funding. At full funding, both the member and taxpayer have paid the appropriate costs incurred to date.
2. Maintain intergenerational equity. Pension costs are paid by the generation of taxpayers who receive the services. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Pensions that are less than fully funded place the cost of service provided in earlier periods on the current and future taxpayers. If the plan is underfunded (less than 100%), future members and taxpayer are responsible for an unfair portion of plan costs.
3. Maintain stability of the Town's contribution amounts.
4. Maintain public policy goals of accountability and transparency. Each policy element is clear in intent and effect, and each should allow an assessment of whether, how and when the funding requirements of the plan will be met.

The Town Council will fully fund the pension liabilities for the three pension systems by directing resources created from revenues in excess of expenses at the end of every fiscal year. The three pension liabilities will be fully funded in the following priority order: first, the fire unfunded pension liability; second, the police unfunded pension liability; and third, the ASRS unfunded pension liability.

### Specific Funding Practices:

1. Fire Plan in PSPRS. Prior to June 30th annually, the Town will remit a one-time payment to PSPRS. The amount remitted will be the greater of the Net Pension Liability reported in the Queen Creek Fire Department's most recent GASB 68 Employer Reporting Accounting Schedules, or the Unfunded Actuarial Accrued Liability reported in the Queen Creek Fire Department's most recent Actuarial Valuation. The amount will be based on Tier 1 and 2 employees only.
2. Police Plan in PSPRS. A Police\_Unfunded Pension Liability Reserve account is created in the General Fund. The amount recorded in this reserve represents the Town's share of the greater of the Net Pension Liability as reported in the Queen Creek Police Department's most recent GASB 68 Employer Reporting Accounting Schedules, or the Unfunded Actuarial Accrued Liability as reported in the Queen Creek Police Department's most recent Actuarial Valuation. Additionally, the amount held in the Town's former MCSO Unfunded Pension Liability Reserve account will be transferred to the Police Unfunded Pension Liability Reserve account at the end of fiscal year 2021/22 and will remain in the Police Reserve account to provide resources for funding future pension liabilities. Over time, as the actuarial valuations of the PSPRS Plan mature, the monies in the Town's reserve account will be transferred to the PSPRS Plan.
3. Arizona State Retirement System (ASRS). ASRS Unfunded Pension Liability Reserve accounts are created in the General Fund and each Enterprise Fund. The amounts recorded in these reserves represent the Town's share of the ASRS Net Pension Liability as reported in the ASRS's most recent GASB 68 Employer



# Financial Policies

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Reporting Accounting Schedules. The ASRS Actuarial Valuation does not have sufficient information to allocate or estimate the Town's portion of the ASRS UAAL, therefore only the GASB 68 reports will be used for this policy.

## Allocation of Resources to Fund Reserve Accounts:

- a. Annually, all available resources in the Operating Budget in excess of the Town's Operating Budget 25% Unassigned Fund Balance Reserve will be directed in the following priority order until both reserves are fully funded: first, to the Police Unfunded Pension Liability Reserve and second, to the ASRS Unfunded Pension Liability Reserve in the General Fund.
- b. Annually, unrestricted net position in each Enterprise Fund will be directed to the ASRS Unfunded Pension Liability Reserve in the respective Enterprise Fund until the reserves are fully funded. Each Enterprise Fund's share of the ASRS Net Pension Liability will be based on that fund's covered payroll relative to total covered payroll for all of the Town's ASRS-eligible employees.

## Reserve Policies

The Town's reserve policy covers the General Fund, Enterprise Funds (Water, Sewer and Solid Waste), and Special Revenue Funds (e.g., HURF, Emergency Services Fund, Town Center Fund). The Town Development Fee Funds and capital project funds (Drainage and Transportation, and General CIP) are excluded from this policy and are covered by the reserves established for the General Fund. The reserve policy varies by fund depending upon the underlying revenue risk.

Fund balance is an important indicator of the Town's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the Town to continue providing services to the community in case of unexpected emergencies or requirements, economic downturns, and "pay-as-you-go" funding for capital projects or one-time expenditures.

In an effort to ensure the continuance of sound financial management of public resources, the Town of Queen Creek's Unassigned General Fund Balance will be maintained to provide the Town with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

These policies establish the amounts the Town will strive to maintain in its fund balances, the conditions under which fund balances may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

- Operating Budget (General Fund, Emergency Management Services Fund, HURF, and Horseshoe Park Fund). The Town will strive to maintain an Unassigned Fund Balance reserve in the General Fund equivalent to 25% of the following year's Operating Budget revenue (excluding one-time grant revenue). It is the intent of the Town to limit use of Operating reserves to non-recurring needs such as to address emergency situations, unexpected events where damage is incurred and immediate, remedial action must be taken to protect the health and safety of residents (e.g. floods, fires, and storm damage), capital needs and other such non-recurring needs. Fund Balance may decline year over year, due to a sudden decline in revenue during the last quarter of the fiscal year, and expenditure savings cannot be achieved fully in this limited timeframe. The Town will consider this funding situation as part of new fiscal year budget discussions. The Town's objective is not to use Fund Balance for recurring expenditures. Any planned usage of the Unassigned Fund Balance reserve must be appropriated by the Town Council. Any unplanned usage or drawdown caused by revenue declines will be reported to the Council as part of normal financial reporting to Council.



# Financial Policies

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- **[NEW]** Total Operating Budget Fund Balance (Liquidity Ratio) – The Town will strive to maintain an Operating Budget fund balance equal to 100% of recurring Operating Budget expenses (defined as personnel costs, supplies/contracts/services, and debt service). Any amount of Operating Budget Fund Balance in excess of 100% of recurring expenses is considered “Available Fund Balance” and may be appropriated by the Town Council for one-time expenditures.
- **[NEW]** Pay-As-You-Go (PAYGO) Infrastructure Reserve – Beginning in fiscal year 2023/24, the Town will set aside all sales tax revenues above \$10 million that are generated from the Town’s General Fund sales tax rate on prime contracting activities (“construction sales tax”) as a separate reserve in the Operating Budget to provide resources for future infrastructure projects. Use of the PAYGO Infrastructure Reserve must be appropriated by the Town Council.
- **[REVISED]** Road Replacement Reserve – Beginning in fiscal year 2021/22, the Town will set aside \$500,000 as a separate reserve in the Operating Budget to provide resources for future replacement of the Town’s major transportation infrastructure. The amount set aside each year thereafter will be evaluated based on the timing of such future costs, availability of resources, and the Town Council’s priorities. Use of the Road Replacement Reserve must be appropriated by the Town Council.
- Special Revenue Funds - The Town will strive to maintain a Restricted Fund Balance reserve in Special Revenue Funds, as defined by GAAP, equivalent to 10% of annual recurring revenues in these funds.
- Water and Wastewater Funds – After fully funding the pension reserves required by the Town’s Pension Funding Policy, Queen Creek shall establish and maintain two types of reserves for both the Water and Wastewater Funds – an operating reserve and a repair/replacement reserve.
  - The target of the Water and Wastewater operating reserves will be equal to one year of each respective fund’s operating expenses.
  - The target level of the Water and Wastewater repair/replacement reserves will be equal to 1.5 times the annual depreciation of each respective fund’s capital assets.
  - Annual net budgetary basis operating income results will be designated into these fund balances – with 30% going to fund the operating reserve and 70% going to fund the repair/replacement reserve – until fully funded.

Any appropriation from any Water or Wastewater reserve fund shall require the approval of the Town Council. The Council may authorize use of reserve funds for unanticipated events threatening public health, safety or welfare. The use of any reserve should be requested only after all other budget sources have been examined for available funds. Any approval of the use of the reserve funds must also include a repayment plan that restores the reserve to the minimum adopted level within three fiscal years following the fiscal year in which the use occurred. Compliance with the provisions of this policy shall be reviewed annually as part of the budget adoption process.

- The Chief Financial Officer is authorized to classify available fund balance for specific purposes in accordance with GASB Statement 54. It is the policy of the Town that when expenditures are incurred for which more than one category of fund balance could be used, the order of use is Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

## Revenue Management Policies

- The Town will strive for a more diversified and stable revenue system, maintained to ensure the fiscal health of the community.
- User fees for all operations will be examined annually to ensure that fees cover direct and indirect cost of service as much as possible.



# Financial Policies

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- Enterprise fees (Water, Wastewater and Solid Waste) shall be set to fully recover their respective operating costs, including debt service.
- Development fees for one-time capital expenses attributable to new development will be reviewed at least every five years to ensure that fees match development-related expenses.
- Central Arizona Groundwater Replenishment District (CAGRD) Credits will be allocated annually per Resolution 1204-18.
- The Town Utilities (Water and Wastewater) will include payments to the Operating Budget that reflect the true cost of utility operations, similar to expenses for private utilities, including: franchise fees, payments in lieu of property taxes and the recovery of a reasonable rate of return. These additional Operating Budget revenues will be dedicated to fund Public Safety and Fire/EMS.
  - In-Lieu Property Taxes shall be equivalent to the Town's Primary Property Tax Rate per \$100 of 18% (the current statutory assessment ratio) of the net asset values for real and personal property owned by the Water and Wastewater Systems.
  - Franchise Fees shall be 5% of annual Water and Wastewater operating revenues.
  - Return on Investment shall be 10% of the annual operating revenues generated by non-Town resident customers.

## Investment Policies

The primary objectives of the Town's investment activities are:

- Safety of principal – the Town will seek to ensure preservation of principal in the overall portfolio.
- Liquidity – the investment pools and funds will remain sufficiently liquid to enable the Town to meet all operating requirements that might be reasonably anticipated.
- Return on investment – the investment pools and funds shall be managed with the objective of attaining a competitive rate of return given the constraints of the aforementioned safety and liquidity objectives.

## Capital Management Policies

- A five-year capital improvement plan (CIP) will be prepared and updated each year. This includes all projects that carry out the Town's strategic and general plans.
- Each department must, when planning capital projects, estimate the impact on the Town's operating budget over the next five years.
- Amendments to capital appropriations fall under the same guidelines as changes to the operating budget noted in the Budget Policies Section.

## Debt Management Policies

The debt policy is to be used in conjunction with the adopted budget, the Capital Improvement Program (CIP) and other financial policies as directed by the Mayor and Town Council. Bond, lease/purchase financing; internal borrowing between funds, and state agency financing through the Greater Arizona Development Authority (GADA) and the Water Infrastructure Finance Authority of Arizona (WIFA) will be considered for financing major capital improvements and equipment for the Town.

- Annual debt service cost should not exceed 25% of the total annual revenue of the Town, including revenue from the General Fund, Development Fees, Water Fund, Sewer Fund, HURF, LTAF, and transportation revenues.



# Financial Policies

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- Bonds must be investment grade without assistance from a credit enhancement.
- The Town must adhere to the State statutes that prescribe the amount of outstanding general obligation debt that a town can have at any one time (20% of the secondary assessed value for water, sewer, parks, public safety, lights and transportation and 6% for all other programs). The Town currently has no general obligation debt outstanding.
- The Town must adhere to Continuing Disclosure compliance procedures to ensure the Town complies with continuing disclosure undertakings entered into by the Town. Such procedures shall ensure the Town meets all disclosure requirements of Rule 15c2-12 decreed by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

## Fixed Asset Policy

- The Town has set its capitalization threshold for all assets with an initial individual cost of \$10,000 or more and an estimated useful life of one year. Assets having value under \$10,000, regardless of their useful life, will not be reported as assets in the fixed asset system. Individual departments are responsible for maintaining inventory and records of all assets under \$10,000.
- All Town departments are required to provide detailed information on all assets, newly acquired during the fiscal year, no later than 30 days prior to the end of the fiscal year.
- Non-cancelable lease agreements are handled in accordance with the Financial Accounting Standards Board (FASB) Statement No. 13.
- Donated assets will be entered into the system at acquisition value as determined through appraisal.
- Construction-in-process is considered a separate type of asset and is tracked separately from the capital assets until the time of completion.
- Costs subsequent to acquisition should be capitalized if any of the following exists:
  - Useful life of asset is increased
  - Quality of services produced from asset is increased
  - Quality of units produced by asset is enhanced
- Disposal of assets shall be in accordance with all applicable federal, state and local regulations and policy.

## Financial Reporting Policies

- The Town's accounting and financial reporting systems will be maintained in conformity with Generally Accepted Accounting Principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB).
- The Town's budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends, and resource choices.
- The Town's Annual Audited Financial Report will be submitted to the GFOA Certificate of Achievement for Excellence in Financial Reporting Program within six months of the close of each fiscal year. The Report will satisfy both GAAP and applicable legal requirements in compliance with Program requirements and sufficient to receive a Certificate of Achievement from the GFOA.
- As required by State law, the Town will prepare an annual Impact Fee Report, which will be adopted by the Town Council.
- The Town will prepare an annual Capacity Fee Report, which will be adopted by the Town Council.



# Financial Policies

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- As required by State law, the Town will undergo a biennial impact fee audit by an independent auditing firm. The audit report will be adopted by the Town Council.
- Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.





# Budget Process & Procedures

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## Budget Policies

In accordance with Arizona state law, Queen Creek annually adopts a balanced budget, which is all-inclusive. Arizona Revised Statute §42-17151 requires all estimated sources of revenue, and restricted and unrestricted unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year. All-inclusive means that if an item is not budgeted it cannot legally be spent during the fiscal year. Therefore, the budget must include sufficient contingency appropriation provisions for expenditures that cannot be accurately determined or anticipated when the budget is adopted.

### Budgetary Fund Classifications

Queen Creek prepares budgets and requests legal appropriation for all of its governmental and proprietary funds: General Fund, HURF, Emergency Services, all other Special Revenue, Enterprise, Capital Improvement, Debt Service and Internal Service. Budgets will be prepared for all funds at the same fund reporting level as presented in the Town's audited financial statements, except for the following:

- A separate budget will be prepared for the Emergency Services Fund and HPEC Fund, even though these funds are combined with the General Fund in the financial statements. All budget policies will apply to each of these funds individually for purposes of budgetary compliance.
- Separate budgets will be prepared for the operating, capacity fee, capital projects, and debt service funds within the Town's Water Enterprise function, even though these funds are presented as a single fund in the financial statements. All budget policies will apply to each of these funds individually for purposes of budgetary compliance.
- Separate budgets will be prepared for the operating, capacity fee, capital projects, and debt service funds within the Town's Wastewater Enterprise function, even though these funds are combined as a single fund in the financial statements. All budget policies will apply to each of these funds individually for purposes of budgetary compliance.

### Budget Amendment Policies

- Reallocation of expenditure authority between Town departments from any non-departmental account, including Contingency, and budget adjustments that include creating new full-time positions, may be done only with approval of the Town Council.
- When a capital project is completed and closed out, any remaining budget authority in the project account automatically reverts to Contingency.
- Budget adjustments to increase Town estimated revenues must be approved by the Town Council.
- Reallocation of expenditure authority between Town budgetary funds (e.g. General Fund, HURF, Development Fee Funds, etc.) requires the approval of the Town Council.
- **[REVISED]** Reallocation of expenditure authority between departments within the same fund (e.g., Development Services, IT, Community Services) may be made under the following conditions:
  - Budget Office verification of sufficient budget being available for the request
  - Town Manager approval for amounts up to \$75,000
  - Town Council approval for amounts greater than \$75,000
- **[REVISED]** Reallocation of expenditure authority of up to \$75,000 between capital project accounts requires the Town Manager's approval only; transfers above that amount require Town Council approval.
- Reallocation of expenditure authority from one expenditure account to another within a Town departmental budget (Intradepartmental Appropriation Transfer) are as follows, subject to Budget Office verification of sufficient budget being available for the request:



# Budget Process & Procedures

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- Department Director approval only up to \$25,000 from one expenditure account to another within a departmental budget.
- Town Manager approval only for amendments greater than \$25,000 within a departmental budget.

## ***Carry-Forward of Capital Project Budgets***

- During the annual budget preparation process, the Town will evaluate all active and proposed capital projects against the Town's strategic priorities to ensure capital funding is allocated to projects that are most critical and time-sensitive to meeting the Town's objectives. Budget authority for priority projects will be included in the next fiscal year's budget, including an allowance to carry forward existing budget authority for projects that are already approved and underway.
- If a capital project budget was approved in prior years but the funding is not yet committed under a contract, or if the capital project has not yet started, budget authority for the project will not automatically carry forward into the next fiscal year. Consideration will be given to carry forward uncommitted budget authority tied to a project that is already under an approved delegation resolution.
- Projects that are not specifically carried forward or funded in the next fiscal year will remain active and eligible for funding from Contingency once the project is ready to move forward, provided sufficient funds exist in Contingency to accommodate the project. Allocation of expenditure authority from Contingency for the project requires Town Council approval.

## ***Review of Market Compensation Levels (excerpts from Administrative Policies and Procedures Manual)***

- Comprehensive Market Review – When the salary structure is updated due to a comprehensive market review, all merit status employees who are below the proposed minimum of their salary ranges will be brought up to the new minimum. If financially possible, all employees within the structure will be moved the same percentage as the structure, and remain at their respective place within the range to prevent compression.
- Market Adjustment – The Town Manager may recommend to the Council each budget year a market adjustment. The overall amount allocated for a market adjustment, if any, will be determined based on the Town's determination of its fiscal constraints and designated competitive position. Market adjustments are applied to each salary range, and to the salary of each employee, except those employees that are above the maximum of the range and/or redlined. Whether to award a market adjustment on any given year shall at all times be within the discretion of the Town. As approved by the Town Council in February 2014, when evaluating a market adjustment, the Town Manager shall consider economic indicators for that evaluation, which Human Resources has identified as:
  - Employment Cost Index for State and Local Government Workers
  - Consumer Price Index for Western Region
- Mid-Year Market Adjustment for Police Sworn Staff – Beginning no later than October 15 of each year, the Human Resources Department will analyze the Town's current Police Sworn salary ranges against the Police Market Comparison cities and towns. If the mid-point of the Town's Police Sworn salary ranges are below the top three entities in the Police Market Comparison, the Town Manager may approve a mid-year market adjustment to realign the Town's competitive position within the local market of police comparisons. If approved by the Town Manager, the mid-year adjustment will become effective on the first pay date in January. Any such mid-year market adjustment will be subject to available funding as approved by the Town Council.



# Budget Process & Procedures

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## Budgetary Process

The Town Council follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Arizona Revised Statutes, the Town Manager submits to the Town Council a proposed budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. At least one public hearing is conducted to obtain taxpayer comment.
3. State law sets a limit on the expenditures of local governments. State statute sets the limits based on Economic Estimates Commission unless otherwise approved by voters. The Town of Queen Creek received voter approval to increase this limitation in August 2022 (“permanent base adjustment”).
4. Expenditures may not legally exceed the expenditure limitation of all fund types as a whole. For management purposes, the Town adopts a budget by department for the General Fund, Emergency Services Fund, HURF Fund, and HPEC Fund, and in total by fund for Capital Improvements, Debt Service, Special Revenue, Enterprise, and Internal Service Funds. The adopted budget can be amended by following the Council-approved reallocation procedures.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Capital and Special Revenue Funds on essentially the same modified accrual basis of accounting used to record actual revenues and expenditures.

## Budgetary and Accounting Basis

Queen Creek’s budget is prepared on a basis generally consistent with Generally Accepted Accounting Principles.

**Governmental Funds** – the General Fund, Special Revenue Funds, Debt Service and Capital Project Funds budgets are developed using the modified accrual basis of accounting. Under the modified accrual basis:

- Revenues are recognized as soon as they are measurable and available to finance expenditures in the current period or soon enough thereafter to pay liabilities of the current period.
- Expenditures are recognized when the related fund liability is incurred, except for items such as principal and interest on general long-term debt that are recognized when due and compensated absences, which are recorded when payment occurs.

Property, plant and equipment acquired or constructed for general governmental operations are recorded at the time of purchase as expenditures in the funds from which the expenditures were made.

Fixed assets used in governmental fund type operations are accounted for in the Town’s Statement of Net Position. Public domain (infrastructure) assets consisting of certain improvements other than buildings, such as roads and sidewalks, are capitalized as required by governmental accounting standards.

Property, plant and equipment are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition value on the date donated.

Assets in the general fixed asset area are not depreciated.

Debt service payments are recorded as expenditures when paid. Liabilities for outstanding debt are not reported on the balance sheet for governmental funds, but such liabilities are reported on the Statement of Net Position as required by governmental accounting standards.



# Budget Process & Procedures

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**Proprietary Funds** – Water, Sewer and Solid Waste Enterprise Funds - are accounted for using the full accrual basis of accounting. Under the full accrual basis:

- Revenues are recognized when earned, and expenses are recognized when incurred.
- Expenditure estimates are developed for all expenses incurred during the fiscal year.

Property, plant and equipment acquired for proprietary funds are capitalized in the respective funds to which they apply.

Property, plant and equipment are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition value on the date donated.

Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method.

Debt service interest payments are recorded as an expense in the funds in which the obligation resides, and debt service principal payments are recorded as a reduction to the long-term liabilities in the respective funds to which they apply.

**Fund Equity** – The unrestricted fund balances for governmental funds represent the amounts available for budgeting future operations. The restricted fund balances for governmental funds represent amounts that have been legally identified for specific purposes. Unrestricted net position for proprietary funds represent the net assets available for future operations or distribution. The restricted net assets in proprietary funds represent the amounts that have been legally identified for specific purposes.

**Inventories** – In governmental funds, purchases of inventory are recorded at the time of purchase as expenditures in the funds from which the expenditures were made. In proprietary funds, purchases of inventory are recorded as an asset and expensed when consumed.



# Organizational Structure

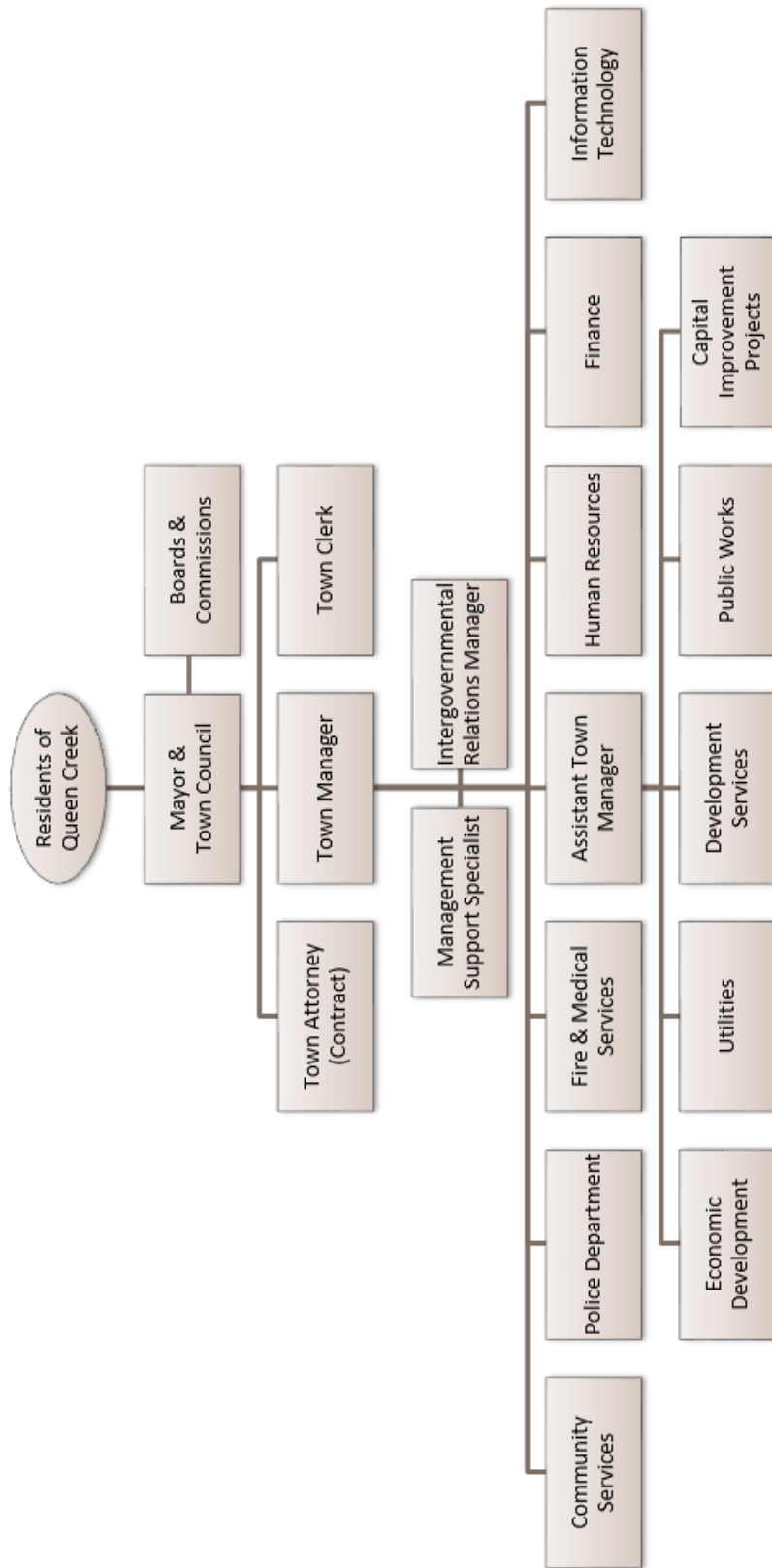
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- Town Organizational Chart
- Full Time Equivalents (FTE) by Department
- Fund Structure Chart
- Fund Structure Narrative
- Where the Money Comes From
- Where the Money Goes
- Expenditure Category
- Uses/Total Appropriations Schedule





# Town Organizational Chart







# Full-Time Equivalents by Department

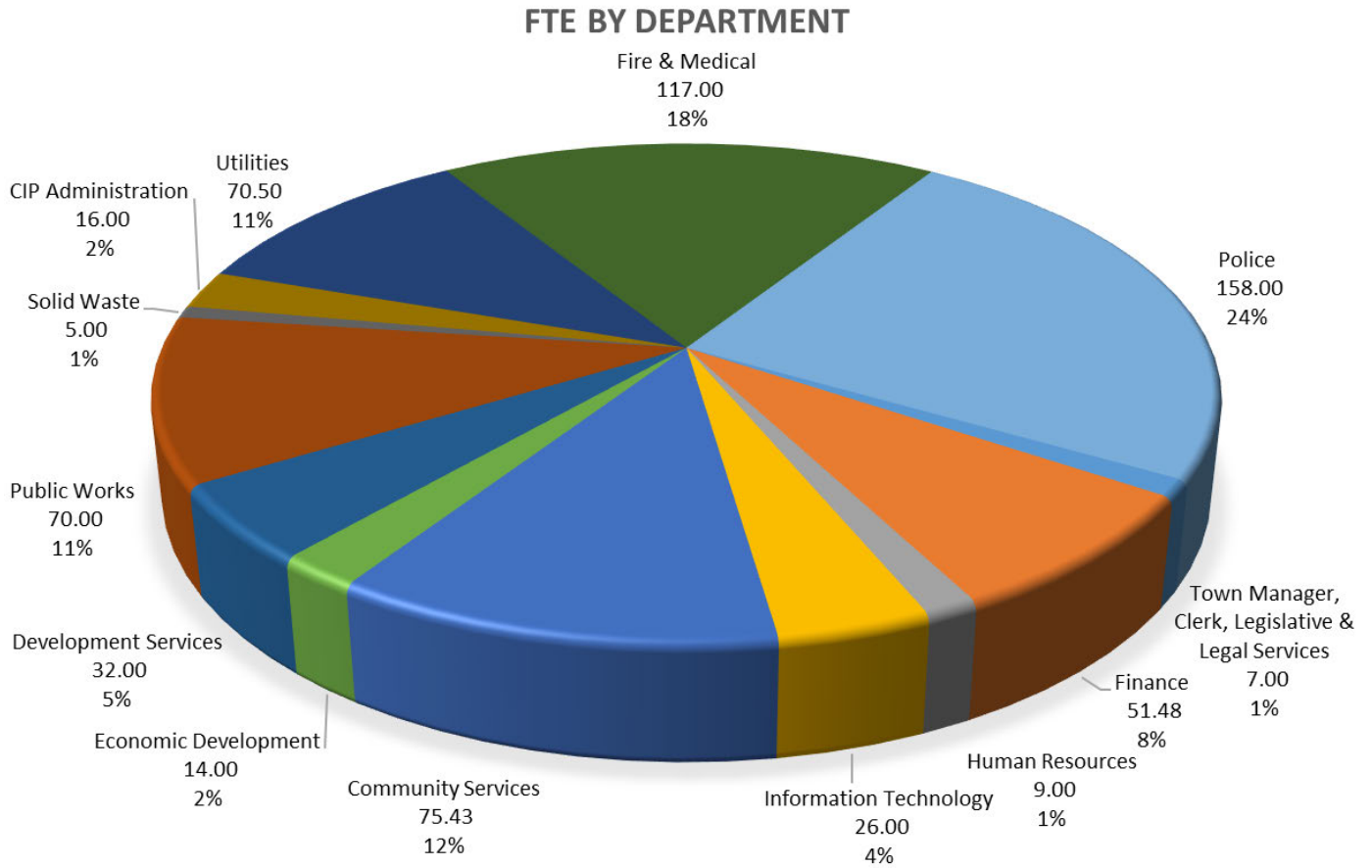
Department	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Adopted
Mayor & Town Council*	7.00	7.00	7.00	7.00	7.00	7.00
Town Manager, Clerk, Legislative & Legal Services	8.00	8.00	7.00	6.00	7.00	7.00
Finance	32.48	34.48	36.98	43.98	48.48	51.48
Human Resources	4.00	4.00	5.00	6.00	8.00	9.00
Information Technology	11.00	13.00	14.00	17.00	21.00	26.00
Community Services	17.00	17.00	19.00	50.68	68.43	75.43
Economic Development	12.00	12.00	12.00	13.00	14.00	14.00
Development Services	26.50	26.50	28.00	31.00	32.00	32.00
Public Works	72.43	73.43	69.43	48.00	58.00	70.00
Solid Waste	4.00	3.00	4.00	4.00	5.00	5.00
CIP Administration	-	-	19.00	18.00	18.00	16.00
Utilities	55.00	61.00	58.00	63.00	67.50	70.50
Fire & Medical	65.00	81.00	81.00	109.00	110.00	117.00
Police	-	6.00	73.00	89.00	110.00	158.00
<b>Total Full Time Equivalents</b>	<b>314.41</b>	<b>346.41</b>	<b>433.41</b>	<b>505.66</b>	<b>574.41</b>	<b>658.41</b>
<b>% Change from Prior Year</b>	<b>5%</b>	<b>10%</b>	<b>25%</b>	<b>17%</b>	<b>14%</b>	<b>15%</b>

\*Elected Officials, not true FTE.



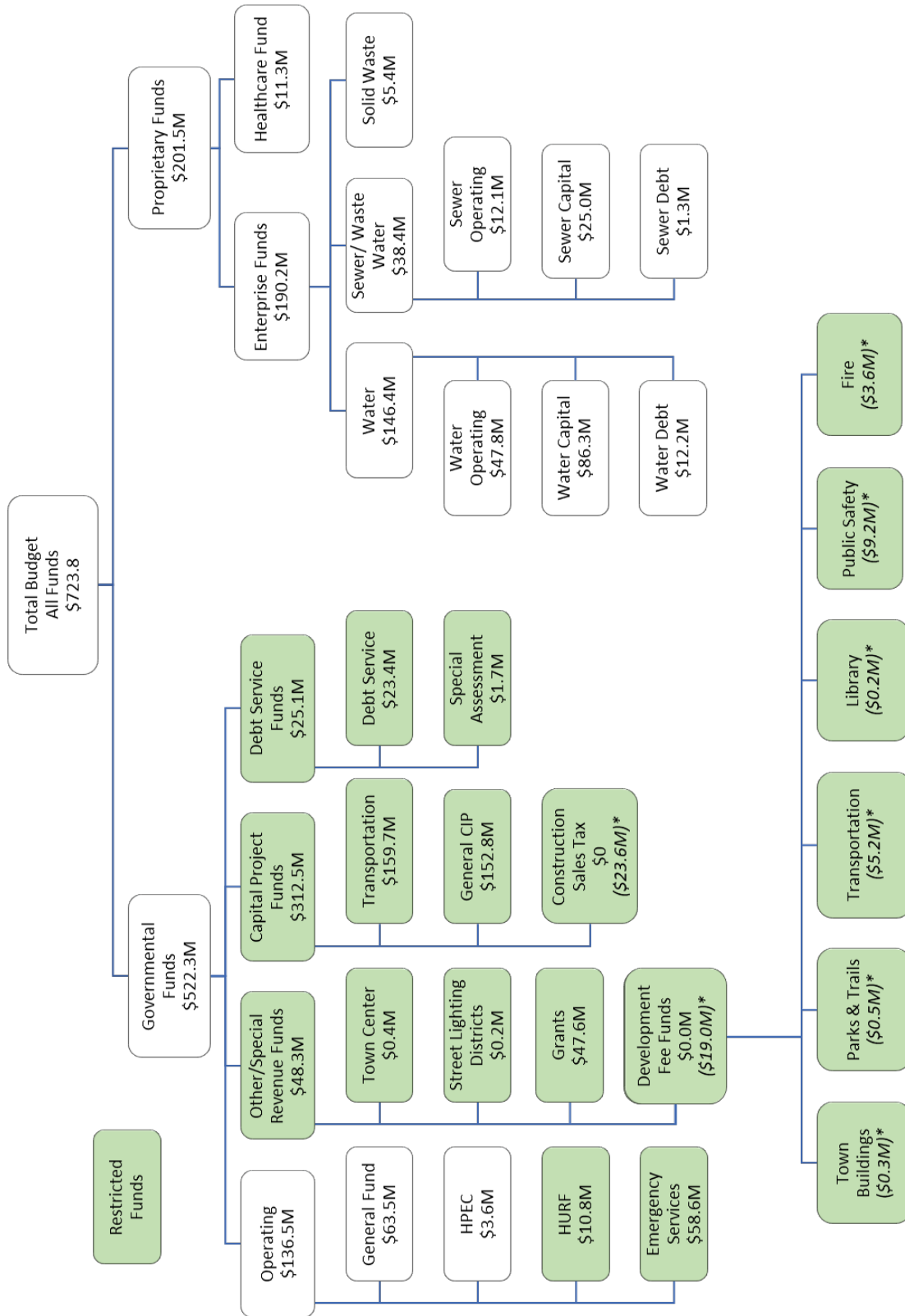
# Full-Time Equivalents by Department

## Percentage of FTE by Department





# Fund Structure Chart



\* Amounts represent transfers to other funds for debt and capital expenditures and are not included in the Total Budget / Expense amount.



# Fund Structure Narrative

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The financial accounts for the Town of Queen Creek are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts composed of assets, liabilities, fund equity, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are governmental or proprietary. Different fund types are found within each of these two classifications.

## Governmental Funds

**Operating Funds** – These funds account for the governmental operations of the Town.

**General Fund** – This fund pays for the daily operations of Queen Creek government, including Mayor and Council, Town Manager and Town Clerk, Legal Services, Development Services, Communications Marketing & Recreation (CMR), Economic Development, Public Works, Finance, Workforce & Technology, and all Non-Departmental expenditures. The General Fund also covers operating shortages in the Horseshoe Park Equestrian Center Fund (HPEC), Highway User Revenue Fund (HURF), and Emergency Services Fund.

**Horseshoe Park Equestrian Center Fund (HPEC)** – This fund accounts for the operations of the Town’s Horseshoe Park Equestrian Center, which is managed by the Economic Development Department.

**Highway User Revenue Fund (HURF)** – All street operating costs eligible for state highway revenues are included in this fund. Revenues are derived from fuel taxes, vehicle license tax, and other street-related fees. These activities are managed by the Public Works Department.

**Emergency Services Fund** – A 0.25% sales tax and the Town’s primary property tax pay for public safety services in the community. This fund pays for the Town’s Fire & Medical Department, Maricopa County Sheriff’s Office contract for police service in the Town, and beginning in FY 2020/21 the newly formed Queen Creek Police Department.

**Other/Special Revenue Funds** - These funds account for the proceeds of specific revenue sources that are legally restricted, or restricted by Town policy to expenditures for a specific purpose.

- **Town Center** – This fund receives revenue from a 0.25% sales tax charged within three shopping centers located in the Town Center. Funds are dedicated to improvements and projects within the Town Center planning area. These activities are managed by the Economic Development Department.
- **Street Lighting Improvement Districts (SLIDs)** – Arizona State statutes provide that improvement districts can be established to pay for streetlights. The Town has established a fund to account for the revenue received from benefited property owners to reimburse the Town for the streetlight expenses paid by the Town.
- **Grants** – This fund accounts for the necessary expenditure appropriations to cover any special circumstances that arise during the fiscal year related to Grants.
- **Development Fee Funds** – These are one-time fees assessed to new development to help fund the infrastructure and amenities that the new residents and businesses require. These funds account for revenue received to pay for infrastructure improvements such as transportation, parks and open space, library, fire, and public safety. Effective May 23, 2022, the total development fee cost per new single family home is \$7,289 (excluding water and sewer capacity fees).



# Fund Structure Narrative

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**Capital Project Funds** – These funds account for revenue received to pay for infrastructure improvements.

- **Drainage and Transportation** – Transfers from the General Fund, Transportation Development Fund, and Construction Sales Tax Fund pay for the transportation-related capital projects in this fund.
- **General CIP Fund** – Transfers from the General Fund and Development Fees Funds pay for the projects in this fund, which are typically for buildings, parks, and other non-transportation projects.
- **Construction Sales Tax Fund** – The Town has a differential construction contracting sales tax rate of 2.0% that is dedicated to infrastructure improvements. This revenue is accounted for in this fund and transfers or expenses occur out of this fund for growth-related infrastructure improvements.

**Debt Service Funds** - The long-term payment of principal and interest on funds borrowed for general capital purchases is accounted for in these funds. Enterprise-related debt service is reported in the enterprise funds and is not included here.

## Proprietary Funds

**Enterprise Funds** – These are funds for which the services provided are financed and operated similarly to a private business, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital construction, maintenance, public policy, management control, accountability, or other purposes. Queen Creek has enterprise funds for Water, Sewer and Solid Waste.

**Internal Service Fund** - Internal Service Funds are used to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the Town. Queen Creek maintains one Internal Service Fund to account for self-insurance activities related to healthcare.



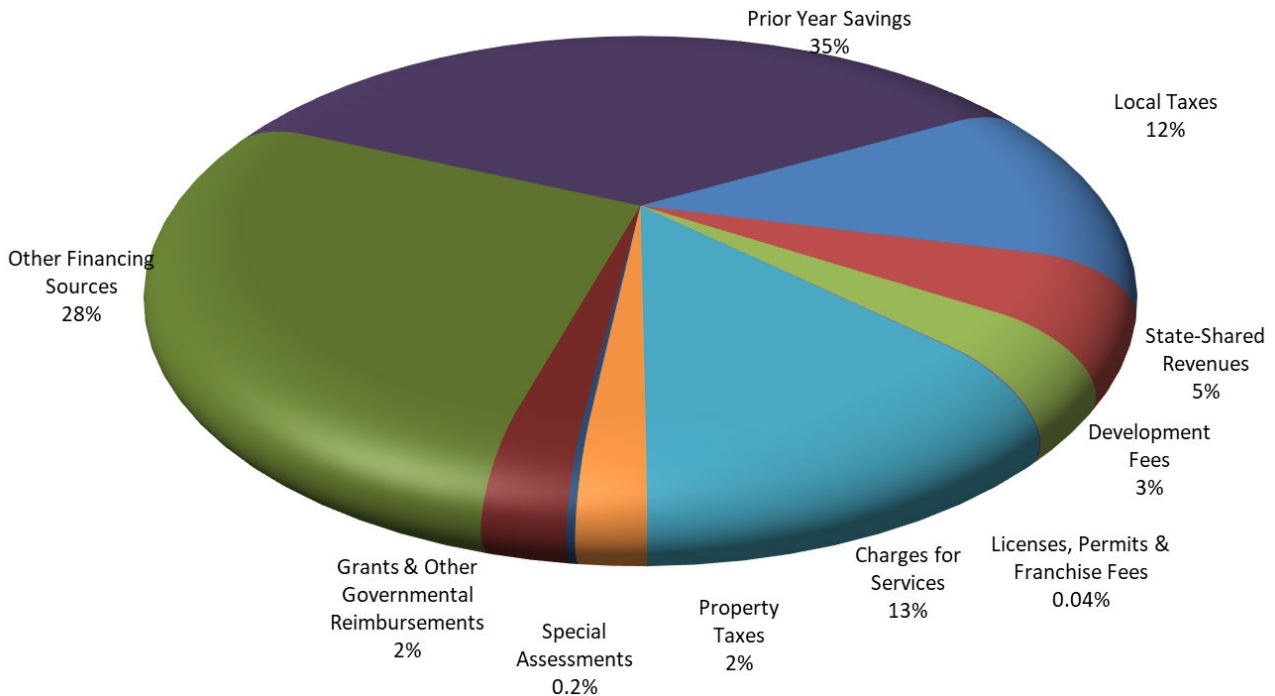
# Sources

## Where the Money Comes From

Sources	FY 2023/24 Revised Budget	FY 2024/25 Adopted Budget	% increase/ (decrease) year over year
Local Taxes	\$ 91,442,954	\$ 89,524,064	(2.1%)
State Shared Revenue	37,654,434	37,046,942	(1.6%)
Development Fees	21,315,500	23,262,475	9.1%
Licenses, Permits & Franchise Fees	595,500	303,000	(49.1%)
Charges for Services	85,033,171	89,867,084	5.7%
Property Taxes	13,285,644	13,920,642	4.8%
Special Assessments	1,689,858	1,679,273	(0.6%)
Grants & Other Governmental Reimbursements	81,325,363	17,033,251	(79.1%)
Other Financing Sources *	380,151,491	199,146,120	(47.6%)
<i>Subtotal Revenues</i>	<i>\$ 712,493,915</i>	<i>\$ 471,782,851</i>	<i>(33.8%)</i>
Prior Year Savings	\$ 154,627,084	252,054,614	
<b>Total Sources</b>	<b>\$ 867,120,999</b>	<b>\$ 723,837,465</b>	

\*Includes \$298.1M of Bond Proceeds in FY 2023/24 and \$140M of Bond Proceeds in FY 2023/24. Inter-fund transfers of \$195M have not been included in the budget figures pursuant to Auditor General budget guidelines.

FY 2024/25 Adopted Budget \$723.8M  
Sources by Category as a Percent of Total







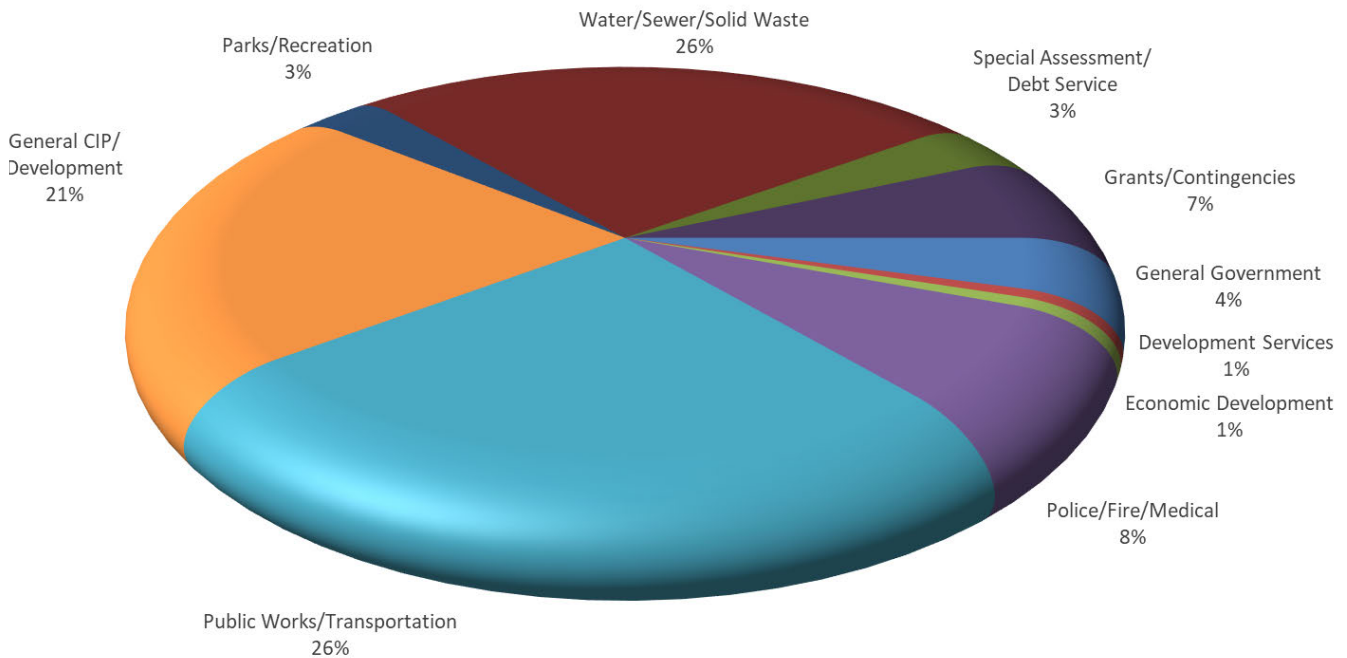
# Uses

## Where the Money Goes

Expenditures	FY 2023/24 Revised Budget	FY 2024/25 Adopted Budget	% increase/ (decrease) year over year
General Government	\$ 28,342,964	\$ 31,092,204	9.7%
Development Services	5,596,150	4,895,867	(12.5%)
Economic Development/Town Center	6,029,116	5,294,253	(12.2%)
Police/Fire/Medical	58,830,547	58,641,531	(0.3%)
Public Works/Transportation	173,368,419	187,514,451	8.2%
General CIP/Development	89,632,828	152,841,329	70.5%
Parks/Recreation	145,259,978	20,555,006	(85.8%)
Water/Sewer/Solid Waste	299,138,780	190,135,354	(36.4%)
Special Assessment/Debt Service	46,448,299	25,076,775	(46.0%)
Grants/Contingencies	11,120,497	47,790,695	329.8%
<b>Total Expenditures</b>	<b>\$ 863,767,577</b>	<b>\$ 723,837,465</b>	<b>(16.2%)</b>

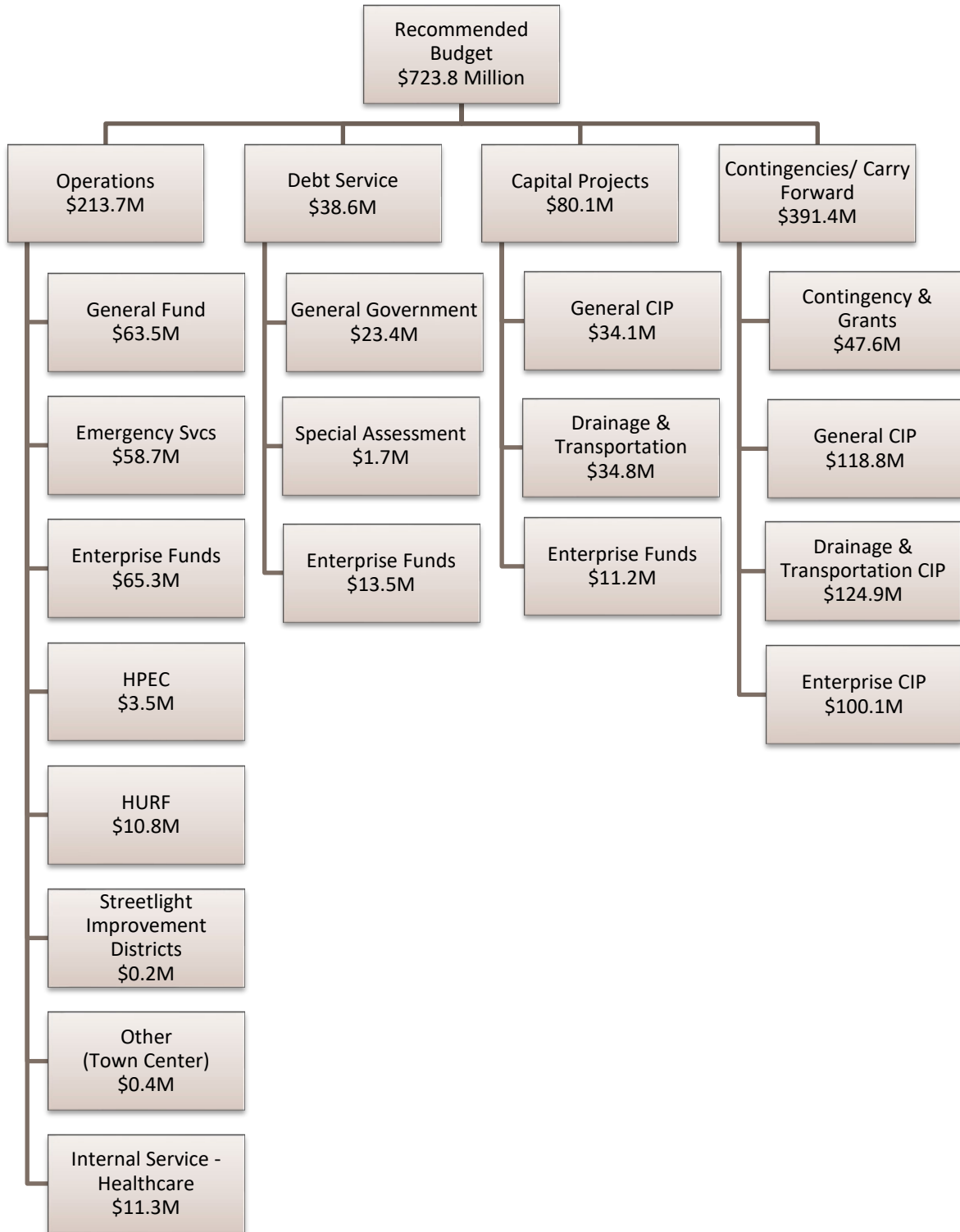
Inter-fund transfers of \$195M have not been included in the budget figures pursuant to Auditor General budget guidelines.

FY 2024/25 Adopted Budget \$723.8M  
Expenditures by Function as a Percent of Total





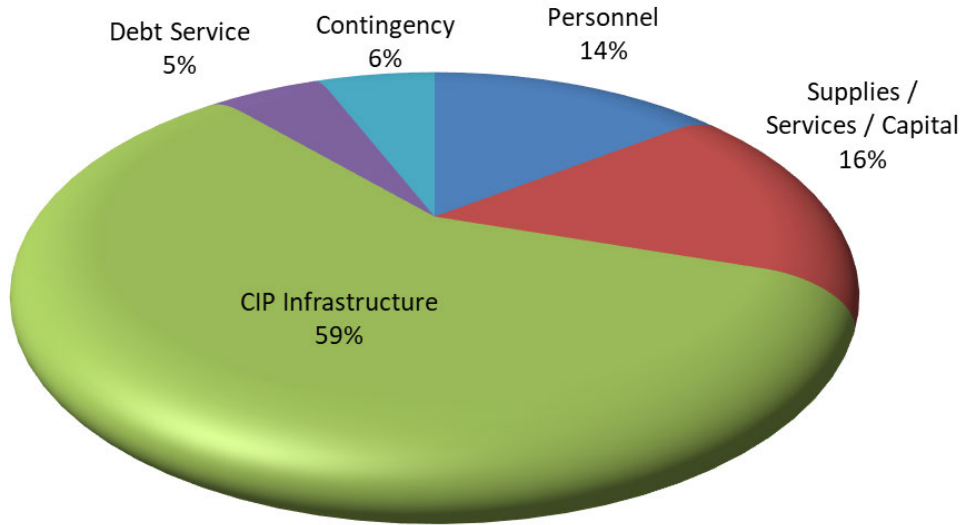
# Uses





# Uses / Total Appropriations Schedule

FY 2024/25 Adopted Budget \$723.8M  
by Category



FY 2024/25 Total Appropriations - Budget by Fund

	General Fund	EMS Fund	HURF	HPEC	Enterprise	Special Revenue	Capital	Debt	Healthcare	Grand Total
<b>Sources</b>										
Local Sales Tax	\$ 51,610,384	\$ 6,451,298	\$ -	\$ -	\$ -	\$ 336,000	\$ -	\$ -	\$ -	\$ 58,397,682
Construction Sales Tax	14,647,709	1,830,964	-	-	-	14,647,709	-	-	-	31,126,382
State Shared Revenue	27,149,642	-	9,897,300	-	-	-	-	-	-	37,046,942
Property Tax	-	13,920,642	-	-	-	-	-	-	-	13,920,642
Charges for Services	16,804,056	8,386,852	40,000	1,610,639	51,819,400	-	-	-	11,206,137	89,867,084
License & Fees	103,000	-	-	-	-	-	-	-	-	103,000
Franchise Fees	200,000	-	-	-	-	-	-	-	-	200,000
Special Assessments	-	-	-	-	-	-	-	1,679,273	-	1,679,273
Interest Income	4,503,923	-	-	-	1,519,336	1,929,957	2,355,070	-	-	10,308,286
Capacity Fees	-	-	-	-	7,417,314	-	-	-	-	7,417,314
Impact Fees	-	-	-	-	-	15,845,161	-	-	-	15,845,161
Other	640,000	705,872	362,000	14,585	45,781,811	5,000,000	153,266,817	-	100,000	205,871,085
<b>Total Revenues</b>	<b>\$ 115,658,714</b>	<b>\$ 31,295,628</b>	<b>\$ 10,299,300</b>	<b>\$ 1,625,224</b>	<b>\$ 106,537,861</b>	<b>\$ 37,758,827</b>	<b>\$ 155,621,887</b>	<b>\$ 1,679,273</b>	<b>\$ 11,306,137</b>	<b>\$ 471,782,851</b>
Transfers In	-	28,849,103	-	2,192,075	23,744,264	-	116,752,055	23,397,502	-	194,934,999
<b>Total Sources</b>	<b>\$ 115,658,714</b>	<b>\$ 60,144,731</b>	<b>\$ 10,299,300</b>	<b>\$ 3,817,299</b>	<b>\$ 130,282,125</b>	<b>\$ 37,758,827</b>	<b>\$ 272,373,942</b>	<b>\$ 25,076,775</b>	<b>\$ 11,306,137</b>	<b>\$ 666,717,850</b>
<b>Uses</b>										
Personnel	31,677,729	43,472,045	2,477,995	1,017,333	11,730,000	-	3,454,877	-	10,567,137	104,397,116
Supplies & Services	24,119,267	14,209,862	7,640,463	1,602,152	35,941,980	5,515,070	1,008,206	-	739,000	90,776,000
Capital	7,687,112	959,624	662,100	793,250	28,812,669	158,000	64,449,158	-	-	103,521,913
Debt Service	-	-	-	-	13,518,944	-	-	25,076,775	-	38,595,719
Contingency / Carryforward	-	-	-	-	100,131,761	42,790,695	243,624,261	-	-	386,546,717
<b>Total Expenses</b>	<b>\$ 63,484,108</b>	<b>\$ 58,641,531</b>	<b>\$ 10,780,558</b>	<b>\$ 3,412,735</b>	<b>\$ 190,135,354</b>	<b>\$ 48,463,765</b>	<b>\$ 312,536,502</b>	<b>\$ 25,076,775</b>	<b>\$ 11,306,137</b>	<b>\$ 723,837,465</b>
Transfers Out	51,404,024	1,503,200	263,372	213,869	23,744,264	42,931,050	74,875,220	-	-	194,934,999
<b>Total Uses</b>	<b>\$ 114,888,132</b>	<b>\$ 60,144,731</b>	<b>\$ 11,043,930</b>	<b>\$ 3,626,604</b>	<b>\$ 213,879,618</b>	<b>\$ 91,394,815</b>	<b>\$ 387,411,722</b>	<b>\$ 25,076,775</b>	<b>\$ 11,306,137</b>	<b>\$ 918,772,464</b>
<b>Change in Fund Balance</b>	<b>\$ 770,582</b>	<b>\$ -</b>	<b>\$ (744,630)</b>	<b>\$ 190,695</b>	<b>\$ (83,597,493)</b>	<b>\$ (53,635,988)</b>	<b>\$ (115,037,780)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (252,054,614)</b>





# Budget

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- Budget Development
- Budget Overview and Policy Issues
- Budget Calendar
- Budget Assumptions - Revenues
- Revenues and Expenditures by Fund
- Fund Balances / Reserves





# Budget Development

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The budget is evaluated by a group composed of the Town Manager, Assistant Town Manager, Finance Director/Chief Financial Officer (CFO), Deputy Finance Director and department directors. Also, in prior years, three Town Council members acted as the Town Council Budget Committee to review and make recommendations to the full Town Council. However, this year the Town Council desired to meet as a full council to review the budget together, with no separate Budget Committee process.

Following are the major steps in preparation of the budget:

- Town Council input on priorities through a Strategic Planning Session, underlying strategic plan and community input through citizen surveys
- Forecast revenues and fund balances
- Identify reserve/debt requirements
- Determine base staffing priorities
- Determine base expenditure levels
- Determine amount of supplemental requests that can be funded to ensure a balanced budget
- Present to the full Town Council for review and input in April
- Present to the full Town Council for review, tentative and final adoption in May

The budget process for the ensuing fiscal year typically begins in November with necessary staff to complete a comprehensive long-range forecast of revenues. This forecast is prepared by the Finance Department with input from other Town departments such as Development Services, Economic Development, and Utilities.

Once revenue estimates are established, the next step is to analyze the anticipated expenditures for the upcoming year. Revenue and expenditure assumptions are developed based upon the following factors:

- Projected revenues for all revenue sources
- Estimated wage increases for staff
- Increases in retirement contribution rates and/or health insurance costs
- Inflation rate nationally and in the local area
- Use of Consumer Price Index for additional inflationary factors
- The status of the local economy based upon data from the Arizona Department of Economic and Business Research, University of Arizona Economic and Business Research Center, and other sources

Other considerations for expenditure estimates include:

1. Departmental Key Result Areas (KRAs) as identified in the Town's Corporate Strategic Plan. These KRAs should be related to departmental/divisional performance measures.
2. The variety, type and level of services the Town wants to provide. This includes the maintenance or abandonment of current programs, as well as the initiation of any new services. The Town Council plays a significant role in these decisions, and the core service analysis that departments prepare during the budget process are also useful.
3. Contractual commitments and scheduled cost increases in the general category of supplies and contractual services, including operating costs for infrastructure placed into service.
4. A comprehensive plan of ongoing and new major capital expenditures since expenditures of this nature usually require a considerable amount of budget planning.



# Budget Development

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5. Known cost factors, including items such as debt service amortization schedules, employee benefit cost increases, medical and dental insurance coverage premiums, changes to worker's compensation rates, and other similar costs.
6. The cost of employee salaries is one of the largest expenditures in the Town's budget. In 2014 Town Council voted to maintain a competitive compensation policy whereby employee base salary ranges are adjusted at the beginning of each fiscal year in relation to the Employment Cost Index (ECI).
7. Changes in employee fringe benefits includes any changes affecting vacation policy, overtime, holiday, health insurance and sick leave. Changes in any of these areas can affect expenditures.

Once this analysis is completed, priorities are set based on department needs to maintain current service levels and the revenues needed to accomplish them. If there is sufficient revenue over expenses, the decision may be made to fund new budget requests. Following several reviews with the Town Manager, Assistant Town Manager, Finance Director/CFO, Deputy Finance Director, and department directors, the Town Manager presents a proposed balanced budget to the Town Council for review. The Town Council provides input on funding levels and desired outcomes, along with any recommendations for changes or items for discussion. The full Town Council then reviews the budget again for final consideration and approval.

In August 2022, Queen Creek voters approved a permanent base adjustment to move the Town away from the "home rule" expenditure limit that had required voter approval every four years. Under a base adjustment, the Town's expenditure limit is now set by a constitutional formula based on population growth and inflation. The expenditure limit rules include several constitutional "exclusions" that remove certain expenditures from the expenditure limit based on the revenue sources used for those expenditures. Examples of exclusions include spending of bond proceeds, investment income, federal and state grants, and HURF revenues. The Town's expenditure limit is no longer subject to voter approval every four years but will now be adjusted annually based on the required formula.

For FY 2025/25, the Town's expenditure limit under the constitutional formula is \$704.3 million. The Town's budget subject to the limit, net of exclusions, is \$201.2 million, which is \$503.1 million or 71% below the limit.





# Budget Overview

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The Town's expenditure budget for FY 2024/25 is \$723.8 million. This budget includes appropriations for the General Fund of \$63.5 million, Emergency Services of \$58.7 million, HURF of \$10.8 million, and HPEC of \$3.5 million, collectively referred to as the Town's Operating Budget. The Enterprise portion of the FY 2024/25 budget consists of the Water Operating Fund at \$47.8 million, the Wastewater Operating Fund at \$12.0 million, and Solid Waste at \$5.4 million. Capital Improvement Funds (CIP) total \$80.1 million. The remaining dollars in the budget include appropriations for grants, special assessments, special districts, debt service, and contingencies.

The FY 2024/25 budget was developed in an environment of moderating inflation rates, tight labor markets, supply-chain issues, and competing economic forecasts about the impacts of federal fiscal policy on the national economy. The Town's financial condition has weathered the uncertainty better than expected, with actual revenues continuing to exceed initial projections and overall development activity remaining strong in spite of higher interest rates that continue to weigh on the housing market.

## Strategic Priorities

The Town's budget process remains committed to the Town Council's strategic priorities identified in the Corporate Strategic Plan. The primary drivers for the increase from FY2023/24 building facilities identified in the Master Plans of Police, Fire, and Parks; continued investments in critical transportation and utilities infrastructure; additional staffing resources for the Police Department; and opening the new Recreation & Aquatics Center. These investments are designed to accommodate the Town's rapid growth and the Town Council's commitment to the community's needs. Additionally, the budget includes funding to continue developing the new Queen Creek Police Department and resources to operate and maintain the new parks facilities that are expected to open in 2024. Following are highlights of the FY 2024/25 budget:

- **Police Services.** The budget includes 48 new positions for the Queen Creek Police Department, as well as funding for the necessary software, hardware, vehicles and equipment for these new staff.
- **Public Safety Facilities.** The budget includes \$54.0 million for critical facilities identified in the recently adopted Police Master Plan, as well as \$15.1 million for the Fire/Medical portion of the soon-to-be renovated Public Safety Complex.
- **Parks and Recreation.** The budget includes \$73.3 million to complete the Recreation & Aquatic Center and finish Frontier Family Park and Mansel Carter Oasis Park. It also includes \$10.2 million and 12 new positions for operating and maintaining the new parks as well as the Recreation & Aquatics Center that will open at the end of the calendar year.
- **Acquisition of Water Rights.** Ensuring the Town has adequate water resources is a top priority of the Town Council. The budget includes \$40 million for acquisition of additional water rights.
- **Comprehensive Capital Improvement Plan (CIP).** As a growing community, the need for new infrastructure for transportation, water, and wastewater remains a priority. The budget includes \$231 million to build such infrastructure as well as continue planning for future infrastructure needs. The Town has been successful in securing commitments from regional partners towards these infrastructure needs to help defray the costs of certain major projects. Pinal County, Maricopa County, and the Flood Control District have committed millions of dollars towards road, drainage, and utility projects. The Town will also pursue funding from the state's Public Infrastructure Reimbursement program to offset a portion of the costs of infrastructure in the State Lands area. Contingency allocations have been included to ensure we have the authority to meet the dynamic environment's infrastructure needs. The budget acknowledges the critical nexus infrastructure plays in increasing opportunities for private sector investment within the community, particularly as it relates to the State Route 24 freeway corridor and development of the State Lands parcels.



# Budget Overview

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- **Additional Staffing.** In addition to the positions mentioned above, the budget includes funding for 27 other new positions:
  - Four Fire Captains and three fire fighters to augment the Fire & Medical Department's management structure and staffing levels.
  - Five Information Technology staff (three of which are dedicated to the Police Department) to maintain critical technology infrastructure, deploy new hardware and software, and service the day-to-day needs of the Town's employees.
  - Four new Fleet Services positions to expand the resources available for maintaining the Town's growing fleet of vehicles, which is especially critical for the Town's Police Department that operates around the clock.
  - Three Public Works and three Utilities staff to operate, maintain, and service the Town's streets, traffic signals, utility systems, and facilities. These positions are critical to protect the Town's multi-million dollar investments in infrastructure and maintain existing service levels to our residents and businesses.
  - Four staff among Human Resources and Finance to support other departments' administrative, budget, accounting, and project management activities.
  - One CIP Senior Inspector to ensure adequate oversight and review of the construction and installation of the Town's CIP infrastructure projects.
- **Employee Compensation.** Resources have been allocated to fund a 4.0% market increase tied to indicators identified in the Town Council's adopted compensation policy.
- **Healthcare Costs.** The Town has a very active wellness program, which is a positive factor that has helped manage healthcare costs for both the Town and our employees. The budget includes a 3.6% increase in medical premiums, which is being absorbed by the Town, and no increase in medical premiums for Town employees.

## Ending Operating Reserves









The ending Operating Budget fund balance for FY 2024/25 is estimated to be \$135.3 million or 85% of Operating revenues, which remains well above the Council's adopted Operating reserve policy of 25%. Of the total fund balance, \$50.4 million is reserved for pensions. This amount equals 100% of the Town's estimated unfunded pension liabilities and achieves the Town Council's policy goal of fully funding the Town's pension obligations. Another \$41.3 million is restricted in the Town's 25% Operating Budget Reserve, \$15.7 million is reserved for future infrastructure projects, \$10.0M is set aside for carry-forward expenditures, and \$0.7M is restricted for future HURF projects. The budget anticipates ending the fiscal year with \$17.2 million of fund balance that will be available for the Town Council's future policy objectives.



# Budget Overview

## Policy Issues

The following policy issues will be incorporated into this year’s budget cycle:

Issue/Link to CSP	Policy Direction / Discussion
<b>Public Safety Services</b>  	<ul style="list-style-type: none"> <li>• Include funding for continued development of the Queen Creek Police Department.</li> <li>• Include funding for additional administrative and front-line staff for the Fire &amp; Medical Department.</li> <li>• Include funding for costs of building new facilities identified in the Police and Fire Master Plans.</li> </ul>
<b>Transportation and Utility Infrastructure</b>  	<ul style="list-style-type: none"> <li>• Provide resources through cash and debt financing to continue building roads, water and sewer infrastructure.</li> <li>• Provide additional staff to build, operate and maintain the Town’s traffic signals and transportation infrastructure.</li> </ul>
<b>Parks Master Plan</b>  	<ul style="list-style-type: none"> <li>• Provide resources through cash and debt financing to complete the Recreation &amp; Aquatics center.</li> <li>• Provide funding for operations of these facilities and the newly opened Frontier Family Park.</li> </ul>
<b>Property Tax, Sales Tax and Reserves Policies</b>  	<ul style="list-style-type: none"> <li>• Eliminate increases to property taxes paid by existing property owners (property tax “freeze”).</li> <li>• Continue funding the Town’s Pension Funding Policy.</li> <li>• Continue analyses of funding needs to replace infrastructure assets in the future, including the creation of a new Infrastructure Replacement Reserve in the Operating Budget.</li> <li>• Develop a new Operating Fund Balance Policy tied to a Liquidity Ratio of 100% of ongoing Operating Budget expenses.</li> <li>• Repeal the 0.25% Town Center sales tax that has been in effect since 2007.</li> </ul>



# Budget Calendar

<b>The Town's November 2</b>	<b>Budget Development Kickoff with Department Directors</b>
<b>November 6</b>	Budget Development Email from Budget Office Sent to Departments
<b>December 2023</b>	
<b>December 4</b>	Non-Profit Applications Emailed Out
<b>December 7</b>	Department Base Budgets Due
	5-Year Staffing Projections Due
	Department Capital Budgets Due
<b>December 21</b>	Department Corporate Strategic Plan Updates Due
	Department Performance Measures Due
<b>January 2024</b>	
<b>January 11</b>	Non-Profit Applications Due to the Town
<b>January 23</b>	Department Head Meeting to Review Staffing Projections and Budget
<b>January 25</b>	Department Budgets / Budget Overview Due to Town Manager
<b>February 2024</b>	
<b>February 1-29</b>	Town Manger / Department Head Budget Review Meetings
<b>February 8</b>	Council Strategic Planning Session Materials Due
<b>February 23-24</b>	Council Strategic Planning Session
<b>March 2024</b>	
<b>March 7</b>	Final Changes to Recommended Budget Due
<b>March 28</b>	Release Town Manager FY 2024/25 Recommended Budget
<b>April 2024</b>	
<b>April 8-9</b>	Budget Committee Meetings
<b>April 22</b>	Tentative Budget Materials Due to Town Clerk for May 1, 2024 Council Meeting
<b>May 2024</b>	
<b>May 1</b>	Tentative Budget Presented to Council for Approval
<b>May 2</b>	Post Tentative Budget Schedules on Town Website, Send Materials to Newspaper
<b>May 6</b>	Adopted Budget Materials Due to Town Clerk for May 15, 2024 Council Meeting
<b>May 8</b>	1 <sup>st</sup> Tentative Budget Newspaper Ad (Schedule A)
<b>May 14</b>	2 <sup>nd</sup> Tentative Budget Newspaper Ad (Schedule A)
<b>May 15</b>	Final Budget Adoption and Public Hearing
<b>May 16</b>	Post Adopted Budget Schedules on Town Website
<b>May 28</b>	Property Tax Levy / SLIDs Materials Due to Town Clerk for June 5, 2024 Council Meeting
<b>June 2024</b>	
<b>June 5</b>	Primary Property Tax Levy Presented to Town Council for Approval
<b>June 6</b>	Tax Levy Information Sent to Counties and Property Oversight Commission



# Budget Assumptions - Revenues

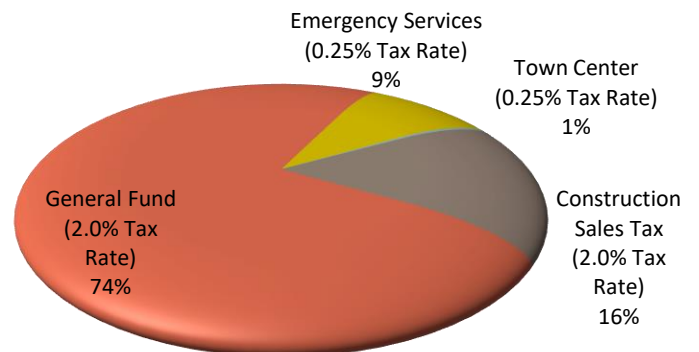
Queen Creek anticipates to collect revenue in FY 2024/25 equal to the amount necessary to pay the costs of operating and maintaining levels of service provided by the Town. Sales tax revenue forecasts are determined by a revenue trend analysis in conjunction with known commercial facilities opening and closing, as well as economic indicators available for the region and nation. Based on growth projections, the total adopted FY 2024/25 sales tax is 2% lower than the revised FY 2023/24 budget. Construction sales tax is estimated to decrease by 19% for next year. The remaining sales tax base is projected to increase by 13%.

**Town Sales Tax** – The Town collects sales tax revenues at a rate of 2.25%, of which 2.0% is dedicated to the General Fund and 0.25% to the Emergency Services Fund. In addition, the Town collects an additional 0.25% from transactions from major retail developments in the Town Center district, which is dedicated to the Town Center Fund for projects specific to this part of the Town. Town Sales tax accounts for 57% of the General Fund revenues in FY 2024/25.

**Construction Sales Tax** – In addition to the 2.25% sales tax, a 2.0% construction or contracting sales tax is collected specifically for the Capital Improvement Program (CIP) and is the revenue source for the Construction Sales Tax Fund. Revenue from construction activity is also based on trend analysis and the region’s anticipated economic factors. Approved Town projects will add to this revenue stream in the coming years. However, the majority of this revenue is generated by homebuilders. In recent history, single-family home construction constitutes approximately 60% of all construction sales tax revenue, which is down from about 75% in prior years.

Sales Tax Category	FY 2024/25 Sales Tax Budget
Construction	\$31,126,382
Retail	43,183,708
Restaurants & Bars	6,974,274
Communications & Utilities	3,099,249
Real Estate, Rental & Leasing	3,494,523
All Other Categories	1,635,927
<b>Total Town Sales Tax</b>	<b>\$ 89,514,064</b>

Fund	FY 2024/25 Sales Tax Budget
General Fund (2.0% Tax Rate)	\$66,249,204
Emergency Services (0.25% Tax Rate)	8,281,151
Town Center (0.25% Tax Rate)	336,000
Construction Sales Tax (2.0% Construction Tax Rate)	14,647,709
<b>Total Town Sales Tax</b>	<b>\$89,514,064</b>

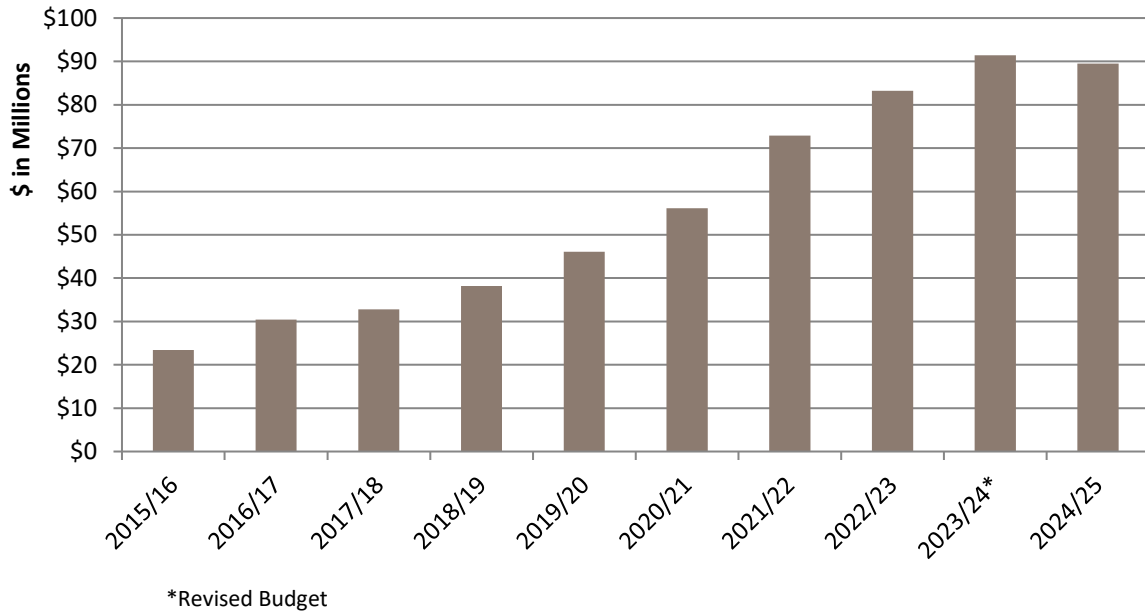




# Budget Assumptions - Revenues

Sales Tax History/Projection - All Transactions				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	20,700,300	10.2%	23,450,410	5.9%
2016/17	25,069,480	21.1%	30,395,632	29.6%
2017/18	29,416,310	17.3%	32,799,384	7.9%
2018/19	29,042,730	(1.3%)	38,184,041	16.4%
2019/20	35,396,930	21.9%	46,140,888	20.8%
2020/21	28,245,249	(20.2%)	56,093,311	21.6%
2021/22	48,861,670	73.0%	72,850,799	29.9%
2022/23	72,211,539	47.8%	84,051,202	14.2%
2023/24	87,997,821	21.9%	91,442,954*	8.8%
<b>2024/25</b>	<b>\$89,514,064</b>	<b>1.7%</b>	<b>\$89,514,064</b>	<b>(2.2%)</b>

## Sales Tax History/Projection



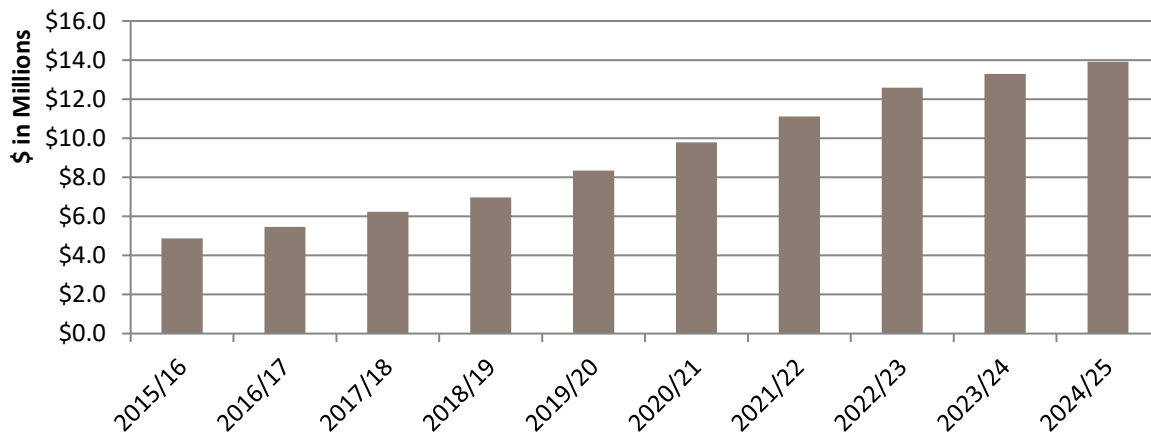


# Budget Assumptions - Revenues

**Property Tax** – Beginning in FY 2007/08, the Town of Queen Creek began levying a primary ad valorem property tax for Public Safety uses at a rate of \$1.95 per \$100 of assessed limited property value. Property valuations are determined by the county. There are two parameters by which limited property valuations increase: appreciation and new construction. Appreciation is capped by state statute at 5% for properties with no physical change to the land or improvements, no change in land use, and were included in the previous year tax roll. Other increases to valuations that fall into the appreciation category are properties that have changed land use category or were subject to changes in existing improvements since the preceding valuation year. New construction increases capture new improvements to land – for example, new home or commercial construction on previously vacant land. Valuations associated with annexations are also included in new construction. For FY 2024/25, the total assessed value is estimated to have increased by \$82M or 11% over FY 2023/24, of which \$43M or 6% is appreciation in values (which equates to \$707K) and \$39M or 5% is attributed to new construction (which equates to \$635K). In November 2022, the Town Council passed a resolution that maintains property taxes for existing taxpayers at a level amount for five years, so long that the property tax rate stays above \$1.40 and the amount generated from primary property taxes is at least 20% of police and fire annual expenses.

Property Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	4,769,000	8.3%	4,866,564	12.5%
2016/17	5,379,190	12.8%	5,462,547	12.3%
2017/18	6,189,464	15.1%	6,234,137	14.1%
2018/19	6,962,716	12.5%	7,022,388	12.6%
2019/20	8,343,197	19.8%	8,344,964	18.8%
2020/21	9,779,705	17.2%	9,779,705	17.2%
2021/22	11,045,515	12.9%	11,111,319	13.6%
2022/23	12,470,641	12.9%	12,582,260	13.2%
2023/24	13,285,644	6.5%	13,285,644*	5.6%
<b>2024/25</b>	<b>\$13,920,642</b>	<b>4.8%</b>	<b>\$13,920,642</b>	<b>4.8%</b>

## Property Tax History/Projection







# Budget Assumptions - Revenues

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**Development Impact Fees** – Development impact fees are collected with each building permit issued and may be spent only for specific capital expenses or debt service. These funds are restricted by Arizona law and may be spent only for the purpose defined in the fee ordinances. In 2011, Arizona’s Fiftieth Legislature passed Senate Bill 1525, which legislated a series of significant changes to the calculation, collection, and use of development fees. This legislation fundamentally moved away from the principle of new growth paying for itself, and shifted the burden of paying for this infrastructure on to existing residents and businesses. In addition, city and town councils previously had the ability to determine what constitutes “necessary public services” for their communities; the new bill now narrowly defines what these are allowed to include. The law took effect on January 1, 2012 and included a series of implementation dates, with a requirement that all development fee programs become fully compliant by August 1, 2014. Currently, the fee for a single-family home is \$7,365. An updated fee study which is required every 5 years by state statute is underway and is scheduled for completion in the fall of 2024. The Town recently determined enough funds have been collected to pay off when due the remaining debt service payments paid by both, the Town Facilities fee and the Library Facilities fee. As a result, both fees are now \$0, and no longer being charged.

Revenues collected in this category were projected through a collaborative effort with Development Services to come to a consensus on the five-year projection. This process takes into consideration current data on all active and inactive subdivisions within the Town, data from sources such as the Maricopa Association of Governments, and information in the planning and engineering pipelines. The projection process also utilized results from an analysis completed by Elliott Pollack & Co., which estimated dwelling unit growth and population over the next ten years.

New single-family housing units are projected at 1,282 for FY 2024/25. Five-year projections are conservatively based on current housing products that are building out and new subdivisions that are in the planning stages. The five-year projections were revised upward in the near term to account for a rebound in permitting activity since mid-2023. The projected permits decline slightly over the next five years due to a reduced supply of developable lots, mainly due to buildout of existing subdivisions or phases and the impacts of water-related legislation. The Town has seen a sharp increase in multi-family development in the past three years, which is expected to continue for the foreseeable future. The total number of multi-family units projected for FY 2024/25 is 1,055 in three different communities. The Town is also anticipating continued strong commercial building activity as numerous commercial centers are currently under construction.

**Capacity Fees** – Capacity fees are one-time charges used to pay the proportionate share of costs for the utility infrastructure needed to support new growth. The fees are collected at the time of building permit issuance for residential, commercial, or other non-residential development. Because system development fees may only be charged within municipal boundaries per state statute and the Town’s water service area extends beyond Town limits, the Town opted to shift toward water and wastewater capacity charges in lieu of water and wastewater development fees in 2014. Following a capacity fee study conducted in FY 2018/19, Council voted to reduce capacity fees for both water and sewer from \$4,014 to \$2,382 and \$5,082 to \$2,901, respectively, per single family home. The new fees became effective on July 1, 2019. Similar to Development Impact Fees, revenues collected in this category are based on projected development and estimated system growth.

**Building Revenue** – Knowledge of housing sector and building community trends is sought monthly. Revenues collected in this category are projected through a collaborative effort, working with Development Services to come to a consensus on the anticipated five-year projection.

**Utility User Fees** – Utility user fees for water, wastewater and solid waste services are based on existing rate schedules. The last rate increase for water occurred in 2010. Commercial rates for wastewater were last increased



# Budget Assumptions - Revenues

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in 2014. In 2019, Town Council adopted Ordinance No. 701-19, reducing monthly wastewater rates. In 2021, Town Council adopted Ordinance No. 762-21, creating a 17,000 gallon water use cap to calculate monthly sewer rates for residential accounts. As services have changed and grown within the Town, there is a need to review the structures and rates associated with these services. The Town has commissioned a utility rate study for water, wastewater and solid waste services, which is currently underway. The primary goal of the utility rate study is to develop cost based rates that will allow the Town to meet its ongoing operations and maintenance and capital costs and to maintain industry standard financially prudent cash reserves for the utilities.

**State-Shared Revenue** – The State of Arizona distributes a portion of state income tax, sales tax, HURF and vehicle license tax to municipalities based on population. State shared sales tax and state shared income tax are included in the General Fund and for FY 2024/25, account for 24% of the General Fund revenues. The state-shared proportion is recalculated based on Census estimates annually. This eliminates large jumps in revenue amounts that previously occurred every five years and smooths those increases out between official Census counts.

The Arizona Joint Legislative Budget Committee releases a four-sector projection annually for all state-shared revenues. Preliminary numbers are shared with municipalities each October with more accurate projections released each spring from the League of Arizona Cities and Towns. Both entities share long-term state projections for sales tax and income tax. This information is used in conjunction with Town trend analysis and other news and research on anticipated economic trends.

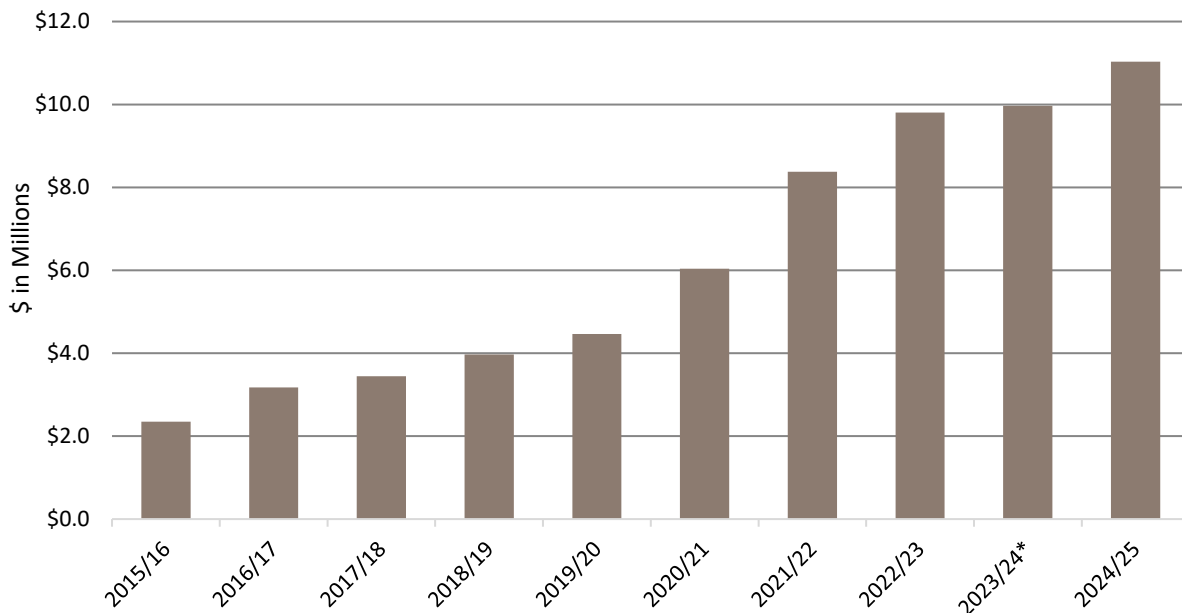


# Budget Assumptions - Revenues

**State-Shared Sales Tax** - Cities and towns share in a portion of the 5.6% sales tax collected by the State. The distribution base (shared portion) varies by category. For example, retail sales is 40% shared and 60% non-shared (retained by the State). Of the shared portion, 25% is returned to incorporated cities and towns, 40.51% is returned to counties and 34.49% is returned to the State General Fund.

State-Shared Sales Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	2,518,348	5.7%	2,349,301	(2.9%)
2016/17	3,258,371	29.4%	3,175,351	35.2%
2017/18	3,560,500	9.3%	3,442,520	8.4%
2018/19	3,871,400	8.7%	3,969,582	15.3%
2019/20	4,490,100	16.0%	4,463,452	12.4%
2020/21	5,011,800	11.6%	6,037,240	25.8%
2021/22	6,898,800	37.7%	8,379,388	49.2%
2022/23	8,385,700	21.6%	9,807,326	17.0%
2023/24	10,039,900	19.7%	9,969,500*	1.7%
<b>2024/25</b>	<b>\$11,032,900</b>	<b>9.9%</b>	<b>\$11,032,900</b>	<b>10.7%</b>

**State-Shared Sales Tax History/Projection**



\*Revised Budget

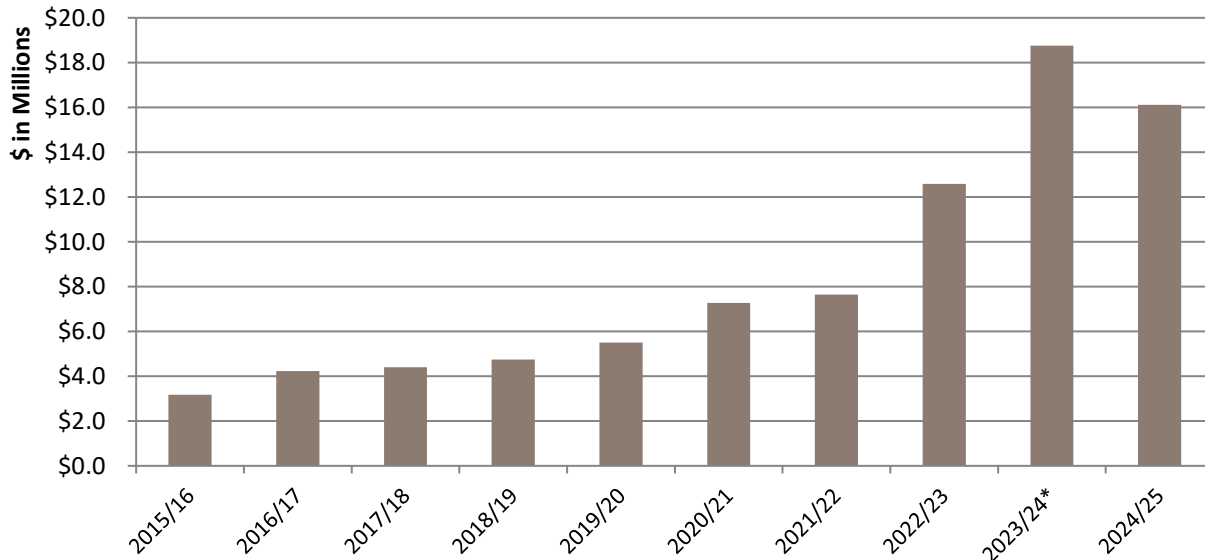


# Budget Assumptions - Revenues

**State-Shared Income Tax** - Cities and towns in Arizona are prohibited from levying a local income tax; however, 15% of the state income tax collections are shared with the cities and towns. There is a two-year lag between the time citizens report income to the State and when the State remits shared income tax revenues to cities and towns.

State-Shared Income Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	3,173,861	(0.5%)	3,173,861	(0.5%)
2016/17	4,235,175	33.4%	4,234,773	33.4%
2017/18	4,552,500	7.5%	4,399,985	3.9%
2018/19	4,699,000	3.2%	4,745,177	7.8%
2019/20	5,510,900	17.3%	5,496,253	15.8%
2020/21	7,200,700	30.7%	7,272,892	32.3%
2021/22	7,494,700	4.1%	7,647,963	5.2%
2022/23	9,421,900	25.7%	12,585,940	64.6%
2023/24	18,692,200	98.4%	18,764,434*	49.1%
<b>2024/25</b>	<b>\$16,116,742</b>	<b>(13.8%)</b>	<b>\$16,116,742</b>	<b>(14.1%)</b>

## State-Shared Income Tax History/Projection



\*Revised Budget

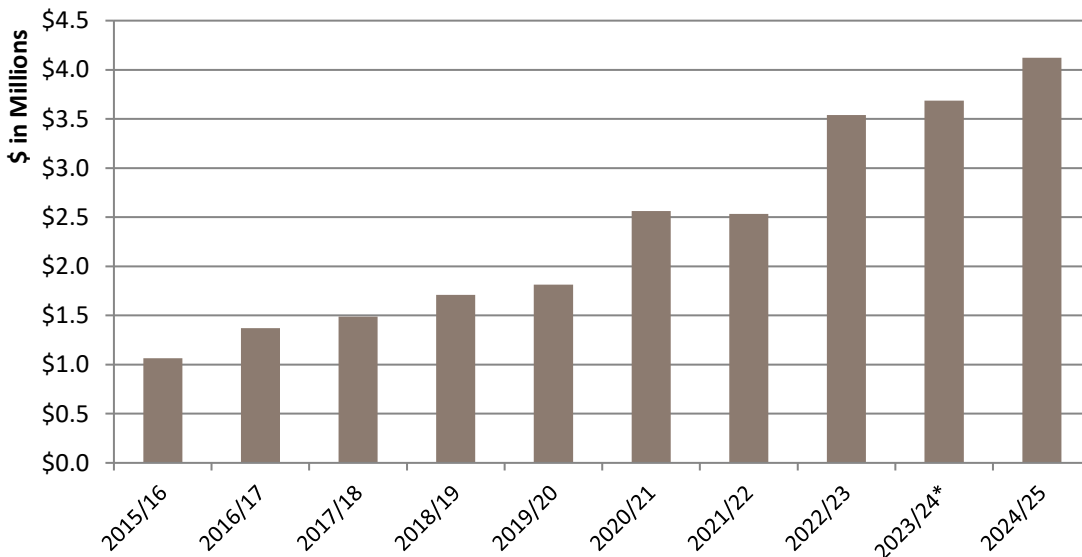


# Budget Assumptions - Revenues

**State-Shared Vehicle License Tax (VLT)** – This tax is part of the vehicle license fees collected when registering a vehicle with the Arizona Department of Transportation. Twenty-five percent of the net revenues are distributed back to the cities and towns based on population. The only stipulation on the use of this revenue is that it must be spent on a public purpose. Prior to FY 2015/16, this revenue was recorded in the General Fund but is now recorded in the Highway User Revenue Fund (HURF).

State-Shared VLT History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	1,041,872	11.8%	1,066,106	4.7%
2016/17	1,345,029	29.1%	1,370,993	28.6%
2017/18	1,441,000	7.1%	1,489,257	8.6%
2018/19	1,600,800	11.1%	1,708,391	14.7%
2019/20	1,804,700	12.7%	1,813,567	6.2%
2020/21	2,186,800	21.2%	2,562,303	41.3%
2021/22	3,162,100	44.6%	2,533,309	(1.9%)
2022/23	3,138,200	(1.0%)	3,539,471	39.7%
2023/24	3,926,600	25.1%	3,687,100*	4.2%
<b>2024/25</b>	<b>\$4,122,400</b>	<b>5.0%</b>	<b>\$4,122,400</b>	<b>11.8%</b>

## State Shared VLT History/Projection



\*Revised Budget

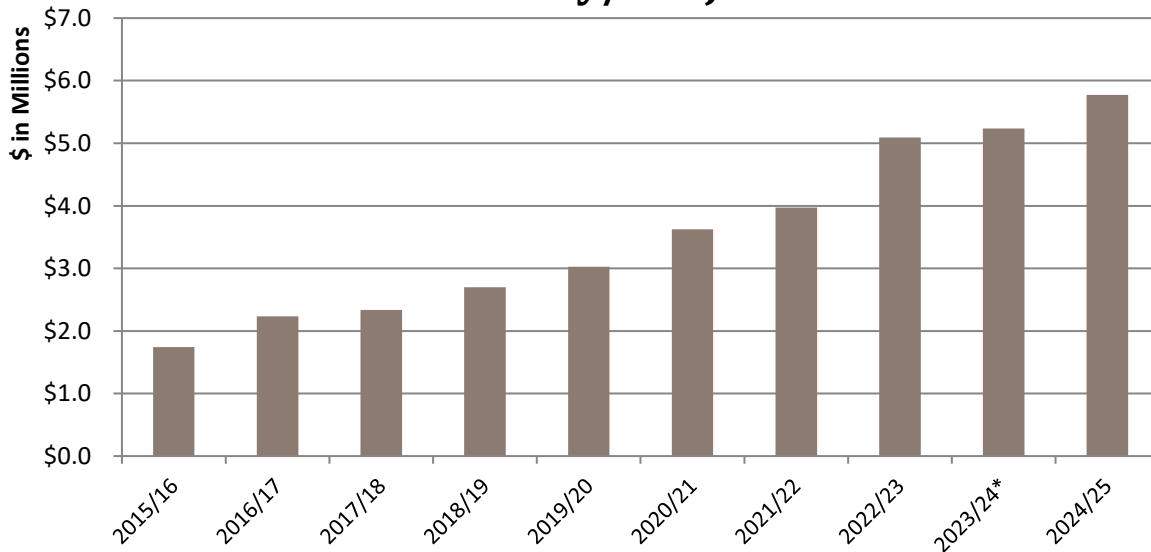


# Budget Assumptions - Revenues

**Highway User Revenue Fund (HURF)** - The State of Arizona taxes motor fuels and collects a variety of fees and charges relating to the registration and operation of motor vehicles on the public highways of the state. These revenues are deposited in the Arizona Highway User Revenue Fund (HURF) and are then distributed to the cities, towns and counties and to the State Highway Fund. Revenues received by the Town must be used for expenditures in the right-of-way, including streets, sidewalks, curb and gutter, etc. These revenues fund a portion of the Town’s pavement maintenance plan.

HURF History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	1,644,939	9.7%	1,742,531	6.4%
2016/17	2,091,787	27.2%	2,235,438	28.3%
2017/18	2,277,000	8.9%	2,336,392	4.5%
2018/19	2,531,700	11.2%	2,697,128	15.4%
2019/20	2,542,900	0.4%	3,026,965	12.2%
2020/21	2,725,200	7.2%	3,624,069	19.7%
2021/22	4,083,000	49.8%	3,973,441	15.6%
2022/23	4,321,500	5.8%	5,089,634	28.1%
2023/24	5,271,853	22.0%	5,233,400*	2.8%
<b>2024/25</b>	<b>\$5,774,900</b>	<b>9.5%</b>	<b>\$5,774,900</b>	<b>10.4%</b>

## HURF History/Projection



\*Revised Budget



# Revenues/Sources by Fund

Fund	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted	FY 2024/25 % of Total Budget
GENERAL FUND	\$ 98,333,629	\$ 108,314,542	\$ 115,181,636	\$ 115,658,714	24.5%
SEWER/WASTE WATER OPERATING	10,612,477	13,100,080	13,171,655	13,634,822	2.9%
WASTE WATER-CAPACITY	3,118,076	2,245,990	2,299,568	3,685,867	0.8%
WASTE WATER-CAPITAL	(5,661,269)	14,747,505	14,747,505	916,992	0.2%
WASTE WATER DEBT SERVICE	12,919,458	20,000	20,000	252,357	0.1%
SOLID WASTE	4,595,953	4,729,040	5,140,051	5,391,222	1.1%
WATER-OPERATING	28,682,952	30,232,350	33,665,422	36,409,127	7.7%
WATER-CAPACITY	4,161,744	2,759,510	2,719,074	5,641,475	1.2%
WATER-CAPITAL	(2,163,760)	218,278,933	218,278,933	40,000,000	8.5%
WATER DEBT SERVICE	12,753,302	20,000	20,000	605,999	0.1%
DRAINAGE & TRANSPORTATION	8,219,875	30,899,420	80,899,420	14,197,176	3.0%
CASH IN LIEU FUND	275,000	-	-	-	0.0%
BOND PROCEEDS	727,720	-	-	-	0.0%
GENERAL CIP	48,975	133,585,676	133,585,676	1,424,711	0.3%
BOND PROCEEDS - GEN CIP	3,142,013	-	-	140,000,000	29.7%
STREETS HURF FUND	8,990,012	9,228,453	8,950,500	10,299,300	2.2%
TOWN CENTER	3,450,977	1,911,866	1,516,957	336,000	0.1%
ST. LIGHTING DISTRICT-SLIDS	92,755	200,000	200,000	-	0.0%
HOUSING REHAB FUND	1,291	-	-	-	0.0%
CONSTRUCTION SALES TAX	17,594,158	16,991,250	18,117,724	14,647,709	3.1%
PARKS OPEN SPACE RECREATION	5,741,144	5,200,000	6,777,295	7,657,863	1.6%
TOWN BUILDING & VEHICLES DEVEL	12,996	51,000	1,000	-	0.0%
TRANSPORTATION DEVELOPMENT	4,495,589	3,620,000	5,867,621	5,568,531	1.2%
LIBRARY DEVELOPMENT	311,911	180,000	89,212	-	0.0%
PUBLIC SAFETY DEVELOPMENT	1,254,234	1,025,000	1,556,828	1,563,591	0.3%
EMERGENCY SERVICES	26,379,125	29,829,874	28,930,177	31,295,628	6.6%
FIRE DEVELOPMENT	2,473,470	1,860,000	3,073,316	2,985,133	0.6%
HORSESHOE PARK EQUESTRIAN CENT	1,206,340	1,363,268	1,363,268	1,625,224	0.3%
GRANTS	-	5,000,000	5,000,000	5,000,000	1.1%
SPECIAL ASSESSMENT IMPROVEMENT	1,740,305	1,689,858	1,689,858	1,679,273	0.4%
MEDICAL SELF-INSURANCE	10,228,044	9,631,219	9,631,219	11,306,137	2.4%
<b>SUB-TOTAL REVENUES</b>	<b>\$ 263,738,494</b>	<b>\$ 646,714,834</b>	<b>\$ 712,493,915</b>	<b>\$ 471,782,851</b>	<b>100.0%</b>
INTER-FUND TRANSFERS*	198,687,280	93,665,420	144,003,856	194,934,999	
<b>TOTAL SOURCES</b>	<b>\$ 462,425,774</b>	<b>\$ 740,380,254</b>	<b>\$ 856,497,771</b>	<b>\$ 666,717,850</b>	

\* Inter-fund Transfers are used to cover debt service, operating expenditures and one-time capital improvements in Development Fee Funds, Capital Funds and Special Revenue/Public Safety Funds.





# Expenditures/Uses by Fund

Fund	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted	FY 2024/25 % of Total Budget
GENERAL FUND	\$ 35,459,107	\$ 51,614,109	\$ 61,378,766	\$ 63,484,108	8.8%
SEWER/WASTE WATER OPERATING	16,750,587	57,043,766	36,461,600	38,374,806	5.3%
SOLID WASTE	5,102,977	5,408,098	5,098,761	5,410,177	0.7%
WATER-OPERATING	53,715,752	44,876,994	37,022,078	47,814,228	6.6%
WATER-CAPACITY	25,460	50,000	57,268	50,000	0.0%
WATER-CAPITAL	16,591,322	243,310,433	207,865,697	86,295,442	11.9%
WATER DEBT SERVICE	7,538,057	12,633,376	12,633,376	12,190,701	1.7%
DRAINAGE & TRANSPORTATION	32,377,795	189,068,413	141,194,743	159,695,173	22.1%
GENERAL CIP	69,870,283	222,815,292	220,716,097	152,841,329	21.1%
BOND PROCEEDS - GEN CIP	(6,744)	-	-	-	-
STREETS HURF FUND	7,737,290	9,472,169	9,955,220	10,780,558	1.5%
TOWN CENTER	204,350	1,580,060	1,580,060	433,000	0.1%
ST. LIGHTING DISTRICT-SLIDS	194,386	232,059	232,059	240,070	0.0%
PARKS OPEN SPACE RECREATION	8,350	80,000	92,328	-	0.0%
TOWN BUILDING & VEHICLES DEVEL	146	-	-	-	0.0%
TRANSPORTATION DEVELOPMENT	8,350	125,000	137,328	-	0.0%
LIBRARY DEVELOPMENT	2,820	20,000	20,000	-	0.0%
PUBLIC SAFETY DEVELOPMENT	6,728	40,000	52,328	-	0.0%
EMERGENCY SERVICES	47,149,009	49,140,464	58,725,891	58,641,531	8.1%
FIRE DEVELOPMENT	6,728	40,000	52,328	-	0.0%
HORSESHOE PARK EQUESTRIAN CENT	2,252,881	3,057,934	3,191,385	3,412,735	0.5%
GRANTS & CONTINGENCIES	-	23,000,000	11,120,497	47,790,695	6.6%
SPECIAL ASSESSMENT IMPROVEMENT	1,740,316	1,689,858	1,736,705	1,679,273	0.2%
DEBT SERVICE FUND	16,790,519	27,864,091	44,711,594	23,397,502	3.2%
MEDICAL SELF-INSURANCE	18,189,563	9,731,219	9,731,219	11,306,137	1.6%
<b>ACTUAL/ADOPTED EXPENDITURES</b>	<b>\$ 331,716,033</b>	<b>\$ 952,893,335</b>	<b>\$ 863,767,327</b>	<b>\$ 723,837,465</b>	<b>100%</b>
INTER-FUND TRANSFERS*	199,633,288	93,665,420	144,003,856	194,934,999	
<b>TOTAL USES</b>	<b>\$ 531,349,321</b>	<b>\$ 1,046,558,755</b>	<b>\$ 1,007,771,183</b>	<b>\$ 918,772,464</b>	

\* Inter-fund Transfers are used to cover debt service, operating expenditures and one-time capital improvements in development fee funds, capital funds and public safety funds where revenues are projected to be less than budgeted obligations.



# Adopted General Fund Budget

The FY 2024/25 General Fund is budgeted at \$63.5 million excluding inter-fund transfers. The increase of 3%, or \$2.1 million between years is attributed to increased staffing to accommodate continued robust development activity in the Town and additional internal support staff. The inter-fund transfers for public safety, debt service, capital improvement programs and various other approved programs amount to \$51.4 million for FY 2024/25, \$31.0 million of which is for operational funding of the Fire/EMS, HURF, and HPEC funds. The remaining \$20.4 million is related to the funding for capital infrastructure improvements and debt service.

Departments by Dollars	Departments by Percentage																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d9ead3;"> <th style="text-align: left; padding: 5px;">Department</th> <th style="text-align: right; padding: 5px;">Budget Amount</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Mayor and Town Council</td><td style="text-align: right; padding: 5px;">\$ 518,649</td></tr> <tr><td style="padding: 5px;">Town Manager &amp; Legal Services</td><td style="text-align: right; padding: 5px;">2,288,354</td></tr> <tr><td style="padding: 5px;">Town Clerk</td><td style="text-align: right; padding: 5px;">410,751</td></tr> <tr><td style="padding: 5px;">Finance</td><td style="text-align: right; padding: 5px;">4,017,988</td></tr> <tr><td style="padding: 5px;">Economic Development</td><td style="text-align: right; padding: 5px;">1,448,518</td></tr> <tr><td style="padding: 5px;">Community Services</td><td style="text-align: right; padding: 5px;">14,390,955</td></tr> <tr><td style="padding: 5px;">Workforce &amp; Technology</td><td style="text-align: right; padding: 5px;">10,682,371</td></tr> <tr><td style="padding: 5px;">Development Services</td><td style="text-align: right; padding: 5px;">4,895,867</td></tr> <tr><td style="padding: 5px;">Public Works</td><td style="text-align: right; padding: 5px;">21,487,701</td></tr> <tr><td style="padding: 5px;">Centralized Services</td><td style="text-align: right; padding: 5px;">3,342,954</td></tr> <tr style="background-color: #d9ead3;"><td style="padding: 5px;"><b>Adopted Expenditures</b></td><td style="text-align: right; padding: 5px;"><b>\$ 63,484,108</b></td></tr> <tr><td style="padding: 5px;">Inter-fund Transfers</td><td style="text-align: right; padding: 5px;">51,404,024</td></tr> <tr style="background-color: #d9ead3;"><td style="padding: 5px;"><b>Total Uses</b></td><td style="text-align: right; padding: 5px;"><b>\$ 114,888,132</b></td></tr> </tbody> </table>	Department	Budget Amount	Mayor and Town Council	\$ 518,649	Town Manager & Legal Services	2,288,354	Town Clerk	410,751	Finance	4,017,988	Economic Development	1,448,518	Community Services	14,390,955	Workforce & Technology	10,682,371	Development Services	4,895,867	Public Works	21,487,701	Centralized Services	3,342,954	<b>Adopted Expenditures</b>	<b>\$ 63,484,108</b>	Inter-fund Transfers	51,404,024	<b>Total Uses</b>	<b>\$ 114,888,132</b>	
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Historical General Fund Expenditures and Inter-Fund Transfers					
	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Expenditures	\$24,775,118	\$31,169,274	\$36,360,003	\$61,378,766	\$63,484,108
Inter-fund Transfers	11,740,061	30,564,497	39,129,737	43,782,618	51,404,024
<b>Total</b>	<b>\$36,515,178</b>	<b>\$61,733,772</b>	<b>\$76,035,516</b>	<b>\$105,161,384</b>	<b>\$114,888,132</b>

Historical General Fund Expenditures by Type					
Expenditure Type	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Salaries & Fringes	\$14,607,396	\$16,652,915	\$18,911,844	\$25,750,977	\$31,677,729
Supplies & Services	9,789,544	11,439,379	15,518,198	21,904,109	23,877,667
Capital	245,175	1,948,430	890,003	5,850,040	7,715,712
Contractual Support	125,000	210,000	208,750	210,000	210,000
Transportation Development	8,003	918,550	510,581	7,606,401	-
Reserves/Contingency	-	-	-	57,238	-
<b>Expenditure Total</b>	<b>\$24,775,118</b>	<b>\$31,169,274</b>	<b>\$36,039,377</b>	<b>\$61,378,766</b>	<b>\$63,484,108</b>
Inter-fund Transfers	11,740,061	30,564,497	39,996,139	43,782,618	51,404,024
<b>Total Uses</b>	<b>\$36,515,178</b>	<b>\$61,733,772</b>	<b>\$76,035,516</b>	<b>\$105,161,384</b>	<b>\$114,888,132</b>



# Three-Year Summaries by Fund Types

## General Fund

The General Fund pays for the daily operations of Queen Creek government including the majority of staff salaries and benefits, and maintenance and operating expenditures related to Town services and programs.

Funding Sources	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Local Sales Tax	\$58,709,696	\$61,512,079	\$63,924,139	\$66,258,093
State Shared Revenues	22,393,266	28,732,100	28,733,934	27,149,642
Charges for Services	13,556,786	12,619,223	17,072,423	16,804,056
Interest Income	2,241,903	3,707,500	3,707,500	4,503,923
Franchise/License Fees	512,246	495,000	495,000	200,000
License & Permits	108,368	100,500	100,500	103,000
Miscellaneous	811,364	1,148,140	1,148,140	640,000
<b>Subtotal Revenues</b>	<b>\$98,333,629</b>	<b>\$108,314,542</b>	<b>\$115,181,636</b>	<b>\$115,658,714</b>
Inter-fund Transfers	-	-	-	-
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$98,333,629</b>	<b>\$108,314,542</b>	<b>\$115,181,636</b>	<b>\$115,658,714</b>

Expenditures/Uses	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
General Government	\$18,402,757	\$23,364,569	\$31,463,753	\$24,786,330
Public Works	10,211,935	14,934,203	18,224,041	21,487,701
Development Services	4,253,528	5,506,652	5,596,150	4,895,867
Economic Development	1,183,995	1,357,471	1,257,671	1,448,518
Community Services	2,307,789	3,254,314	4,779,913	10,865,692
Contingency	-	3,196,900	57,238	-
<b>Adopted/Actual Expenditures</b>	<b>\$36,360,003</b>	<b>\$51,614,109</b>	<b>\$61,378,766</b>	<b>\$63,484,108</b>
Inter-fund Transfers	39,129,737	43,708,794	43,782,618	51,404,024
<b>Total Expenditures &amp; Other Uses</b>	<b>\$75,489,740</b>	<b>\$95,322,903</b>	<b>\$105,161,384</b>	<b>\$114,888,132</b>



# Three-Year Summaries by Fund Types

## Emergency Services

A 0.25% sales tax and dedicated primary property tax help pay for police, fire, and emergency medical services in the community. Because dedicated resources are not sufficient to cover all costs of public safety, the General Fund subsidizes these costs, which subsidy covers 44% of budgeted expenditures and uses for fiscal year 2024/25.

Funding Sources	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Local Taxes	7,338,706	7,689,010	7,990,518	8,282,262
Property Taxes	12,582,260	13,285,644	13,285,644	13,920,642
Utility ROI Dedicated to Public Safety	3,419,146	3,834,740	3,834,740	4,000,000
Fire District Revenue	1,787,668	2,238,852	2,238,852	2,238,852
Charges for Services	658,581	2,339,250	1,064,250	2,148,000
PSPRS Premium Tax Credit	230,169	244,163	317,958	350,000
Reimbursements	8,991	16,000	16,000	-
Contributions/Grants	156,670	-	-	98,628
Miscellaneous	2,425	-	-	257,244
<b>Subtotal Revenues</b>	<b>\$26,379,125</b>	<b>\$29,829,874</b>	<b>\$28,930,177</b>	<b>\$31,295,628</b>
Inter-fund Transfers	22,911,489	23,629,591	23,629,591	28,849,103
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$49,290,614</b>	<b>\$53,459,465</b>	<b>\$52,559,768</b>	<b>\$60,144,731</b>

Expenditures/Uses	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Police	\$28,387,175	\$27,156,328	\$31,636,925	\$ 33,952,963
Fire & Medical	18,761,833	21,984,136	27,088,966	24,688,568
<b>Actual/Adopted Expenditures</b>	<b>\$47,149,009</b>	<b>\$49,140,464</b>	<b>\$58,725,891</b>	<b>\$58,641,531</b>
Inter-fund Transfers	1,743,162	4,335,950	935,950	1,503,200
<b>Total Expenditures &amp; Other Uses</b>	<b>\$48,892,171</b>	<b>\$53,476,414</b>	<b>\$59,661,841</b>	<b>\$60,144,731</b>



# Three-Year Summaries by Fund Types

## Special Revenue

The majority of funds captured within Special Revenue Funds are sales taxes from construction and Town Center activity. Also included in Special Revenue Funds are HURF, Development Fees, Horseshoe Park and Equestrian Centre, and the Town Street Light Improvement Districts (SLIDs) The Town currently has five development fee funds: Parks, Transportation, Library, Public Safety, and Fire.

Funding Sources	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Local Taxes	\$18,606,055	\$18,796,732	\$19,528,297	\$14,983,709
State Shared Revenues	8,669,015	9,228,453	8,950,500	9,937,300
Charges for Services/User Fees	1,241,044	1,469,652	1,469,652	1,610,639
Interest Income	1,080,654	1,016,000	930,272	1,929,957
Contributions/Grants	142,086	5,000,000	5,000,000	5,362,000
Miscellaneous	222,021	200,000	200,000	14,585
Development Fees	13,269,849	10,920,000	16,435,000	15,845,161
Special Assessments	92,755	-	-	-
Bond/Loan Proceeds	-	-	-	-
Other	1,935,667	-	-	-
<b>Subtotal Revenues</b>	<b>\$45,259,144</b>	<b>\$46,630,837</b>	<b>\$52,513,721</b>	<b>\$49,683,351</b>
Inter-fund Transfers	1,343,121	1,986,395	1,986,395	2,192,075
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$46,602,266</b>	<b>\$48,617,232</b>	<b>\$54,500,116</b>	<b>\$51,875,426</b>

Expenditures/Uses	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Public Safety	\$6,728	\$40,000	\$52,328	\$ -
Fire Development Fee Fund	6,728	40,000	52,328	-
Public Works/Transportation	7,755,381	9,597,169	10,092,549	10,780,558
Parks/Recreation Services	2,219,948	3,157,934	3,303,713	3,412,735
Town Building/Vehicle Dev Fund	146	-	-	-
Municipal Town Center	204,350	1,580,060	1,580,060	433,000
Streetlight Improvement District	194,386	232,059	232,059	240,070
Grants	-	23,000,000	11,120,497	47,790,695
<b>Actual/Adopted Expenditures</b>	<b>\$10,387,668</b>	<b>\$37,647,222</b>	<b>\$26,433,533</b>	<b>\$62,657,058</b>
Inter-fund Transfers	39,004,129	30,229,794	53,172,606	43,408,291
<b>Total Expenditures &amp; Other Uses</b>	<b>\$49,391,797</b>	<b>\$67,877,016</b>	<b>\$79,606,139</b>	<b>\$106,065,349</b>



# Three-Year Summaries by Fund Types

## Debt Service and Capital

The funds reported here include Drainage and Transportation capital improvement projects as well as Public Safety and General Government capital improvement projects. Construction sales tax revenue is reported under Special Revenue Funds and is transferred into the Drainage and Transportation Fund to pay for eligible projects. Debt service on the Town’s debt issued to pay for capital improvement projects is also included here.

Funding Sources	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Reimbursements	\$8,219,875	\$31,875,676	\$31,875,676	\$13,266,817
Interest Income	3,142,013	2,609,420	2,609,420	2,355,070
Contributions/Grants	-	-	-	-
Special Assessments	1,740,305	1,689,858	1,689,858	1,679,273
Loan/Bond Proceeds	-	130,000,000	180,000,000	140,000,000
Other	-	-	-	-
Misc.	48,975	-	-	-
<b>Subtotal Revenues</b>	<b>\$13,151,167</b>	<b>\$166,174,954</b>	<b>\$216,174,954</b>	<b>\$157,301,160</b>
Inter-fund Transfers	104,583,501	52,658,552	72,275,188	140,149,557
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$117,734,668</b>	<b>\$218,833,506</b>	<b>\$288,450,142</b>	<b>\$297,450,717</b>

Expenditures/Uses	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Drainage and Transportation	\$9,855,398	\$189,068,413	\$109,669,883	\$159,695,173
General Government	25,483,507	169,046,422	90,046,288	151,491,329
Public Safety	1,038,496	48,768,870	54,276,661	1,350,000
Debt Service	18,524,091	29,553,949	23,945,824	25,076,775
<b>Actual/Adopted Expenditures</b>	<b>\$54,901,493</b>	<b>\$436,437,654</b>	<b>\$277,938,656</b>	<b>\$337,613,277</b>
Inter-fund Transfers	46,772,931	-	30,721,800	74,875,220
<b>Total Expenditures &amp; Other Uses</b>	<b>\$101,674,424</b>	<b>\$436,437,654</b>	<b>\$308,660,456</b>	<b>\$412,488,497</b>



# Three-Year Summaries by Fund Types

## Enterprise Funds

Enterprise Funds for the Town include Water, Sewer, and Solid Waste services. The intent of these funds is to cover all expenses, including capital and debt service costs, in the user fees charged to the utilities' customers.

Funding Sources	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Interest Income	\$637,344	\$690,020	\$775,748	\$1,519,336
Miscellaneous	324,047	-	513,577	18,000
Charges for Services	522,330	533,270	533,270	609,500
Reimbursements	608,020	43,346,482	44,540,092	1,204,092
Capacity Fees	7,177,550	4,880,500	4,880,500	7,417,314
Bond/Loan Proceeds	49,404,585	189,560,256	189,560,256	44,559,719
User Fees	42,366,747	47,122,880	49,258,765	51,209,900
Contributions/Grants	1,498,210	-	-	-
<b>Subtotal Revenues</b>	<b>\$102,538,834</b>	<b>\$286,133,408</b>	<b>\$290,062,208</b>	<b>\$106,537,861</b>
Inter-fund Transfers	67,675,791	15,390,882	46,112,682	23,744,264
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$170,214,625</b>	<b>\$301,524,290</b>	<b>\$336,174,890</b>	<b>\$130,282,125</b>

Expenses/Uses	FY 2022/23 Actual	FY 2023/24 Adopted	FY 2023/24 Revised	FY 2024/25 Adopted
Sewer Operating	\$7,295,546	\$15,763,657	\$12,579,918	\$13,346,176
Sewer Capital	9,455,042	23,681,325	23,784,487	7,501,308
Water Operating	61,255,492	56,460,370	49,655,454	60,004,929
Water Capital	16,616,782	211,224,220	115,817,868	3,741,003
Solid Waste	5,102,977	5,408,098	5,098,761	5,410,177
Operating Contingency	-	1,410,000	-	-
CIP Carry Forward/Contingency	-	12,765,833	95,555,964	100,131,761
<b>Actual/Recommended Expenditures</b>	<b>\$99,725,839</b>	<b>\$326,713,503</b>	<b>\$302,492,452</b>	<b>\$190,135,354</b>
Inter-fund Transfers	58,467,251	15,390,882	15,390,882	23,744,264
<b>Total Expenditures &amp; Other Uses</b>	<b>\$158,193,089</b>	<b>\$342,104,385</b>	<b>\$317,883,334</b>	<b>\$213,879,618</b>





# Fund Balances / Reserves

Fund balances are the result of sources exceeding uses over time. Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. Per Town Council policy, specific approval is required to spend fund balances.

Fund Balance	FY 2020/21 Actual Year End	FY 2021/22 Actual Year End	FY 2022/23 Actual Year End
General Fund	\$91,505,152	\$108,933,583	\$133,700,452
Development Fee Funds	51,398,278	56,721,285	53,672,527
Emergency Services Fund	-	-	743,469
Improvement District Debt Service	48,239	560	547
Debt Service	-	-	1,569
Drainage & Transportation Fund	67,133,820	36,219,853	20,733,136
General CIP Fund	10,622,739	148,988,674	101,135,805
HURF	1,028,154	2,436,443	3,155,101
LTAf	356,532	-	-
Municipal Town Center Fund	1,227,222	2,078,863	4,992,990
SLIDs	388,838	220,862	119,231
Other Non-Major Govt Funds	4,438,168	11,852,127	25,368,215
<b>Total</b>	<b>\$228,147,142</b>	<b>\$367,452,250</b>	<b>\$343,653,042</b>

Fund Balance	FY 2023/24 Projected Year End	FY 2024/25 Projected Year End	Increase/ (Decrease)
General Fund	\$133,397,197	\$134,167,779	\$770,582
Development Fee Funds	45,568,254	44,298,589	(1,269,665)
Emergency Services Fund	-	-	-
Improvement District Debt Service	-	-	-
Debt Service	1,569	1,569	-
Drainage & Transportation Fund	82,017,706	7,285,544	(74,732,162)
General CIP Fund	56,311,137	16,005,519	(40,305,618)
HURF	1,866,603	1,141,973	(744,630)
LTAf	-	-	-
Municipal Town Center Fund	4,579,648	1,350,661	(3,228,987)
SLIDs	87,172	-	(87,172)
Other Non-Major Govt Funds	10,179,240	1,272,669	(8,906,571)
<b>Total</b>	<b>\$334,028,527</b>	<b>\$205,524,304</b>	<b>\$(128,504,223)</b>





# Town Programs & Performance

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## Section Overview

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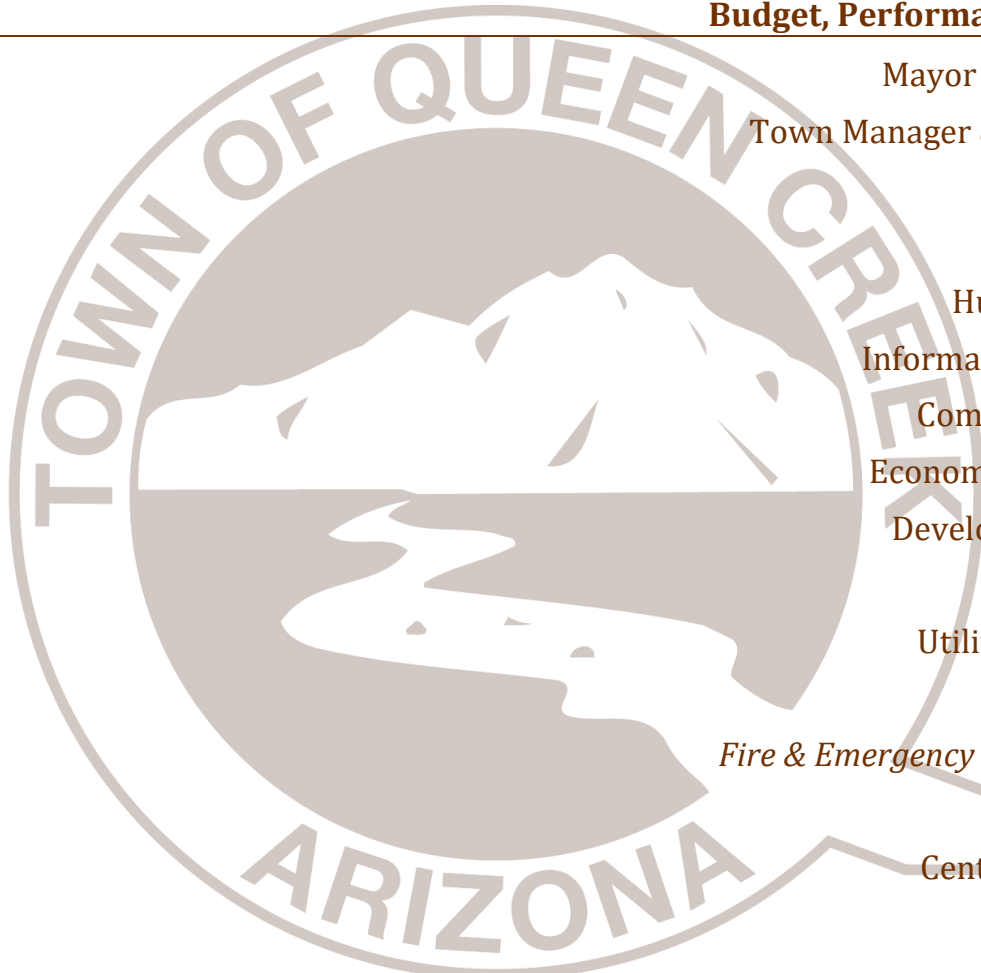
How to Use this Section

Glossary

Town Programs & Performance Overview

## Departments - Organizational Chart, Description, Mission, Objectives, Staffing, Budget, Performance & Analysis

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Mayor & Town Council

Town Manager & Legal Services

Town Clerk

Finance

Human Resources

Information Technology

Community Services

Economic Development

Development Services

Public Works

Utilities Department

Public Safety

*Fire & Emergency Medical Services*

*Police Services*

Centralized Services

## Other Funds:

*Healthcare Self-Insurance Fund*

*SLIDs*

*Contingencies and Grants*



# Town Programs & Performance - Overview

## How to Use This Section

The following provides a breakdown of the information provided for each operating department in the Town.

Department Org Chart showing FTE

If no FTE is indicated for a position then it is budgeted elsewhere, but has functional reporting in this department; shared positions are noted

Describes services and divisions within department

Describes departmental purpose

Indicates link to Corporate Strategic Plan Strategic Priorities

**Development Services**  
32.00 FTE

**Department Description and Programs**  
The Development Services Department provides current and long-range planning programs, along with building safety and inspection, code enforcement, and engineering services. The department executes directives from the Town Manager and Council for the benefit of the Town's residents, businesses and visitors.

**Department Mission**  
Development Services serves the Queen Creek community by planning and administering land use, transportation, housing, and economic development opportunities. Development Services works to encourage investment in the community by providing excellent services oriented towards sustaining and creating a community with a high quality of life and environmental benefits for all.

**Strategic Priorities**

- Effective Government
- Secure Future
- Superior Infrastructure
- Quality Lifestyle


Town of Queen Creek, Arizona



# Town Programs & Performance - Overview

Indicates specifically what the department aims to achieve this fiscal year

Summarizes the full-time equivalents by division within the department and provides details regarding the FTE changes



FY 2024/25  
Adopted Budget

## Development Services

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**FY 2024/25 Objectives**

- Implement and evaluate the vision, character, and goals of the Town’s General Plan
- Regularly review processes and procedures in our application permitting area for improvement to continue to provide high-quality service to citizens and the development community
- Continue to provide quality customer service and efficient plan review using the Town’s electronic plan review and permitting system
- In partnership with the State Land Department, proactively plan for the development of state trust lands
- Facilitate the implementation and realization of the Town Center Plan Update and Downtown Core Zoning District
- Support the planning and permitting residential developments, industrial corridors, commercial developments, and key projects within the Downtown Core
- Continue evaluating potential annexations of strategic lands within the Town’s planning area
- Update the Town’s Zoning Ordinance, Subdivision Ordinance, and Design Standards to reflect current needs and continue to provide high-quality service to our citizens and the development community
- Conduct HOA outreach for educational opportunities and potential community projects
- Actively participate in the active ADMP updates with Maricopa County and Pinal County Flood Control Districts to identify future regional flood control projects

**Staffing by Division**

Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Actual	Actual	Actual	Revised	Adopted
Development Services Admin	1.00	3.00	3.00	3.00	3.00
Planning	5.00	4.00	4.00	4.00	4.00
Engineering	7.00	8.00	9.00	10.00	10.00
Building Safety	11.00	10.00	12.00	12.00	12.00
Neighborhood Preservation	2.50	3.00	3.00	3.00	3.00
Department FTE	26.50	28.00	31.00	32.00	32.00

**FTE Changes**  
FY 2024/25: No changes.

FY 2023/24: Added one Engineering Inspector position at the mid-year budget adjustment as a result of growth and anticipation of pending developments specifically related to the expansion of the State Lands Development, including the current LG Alpha Plant and the upcoming LG Oasis Plant and LG Alpha Phase 2 Plant.

FY 2022/23 Added 3.0 FTEs – a Sr. Engineer position in Engineering, an Inspector position in Building Safety, and a Building Plans Examiner position in Building Safety as a result of Town growth, annexation, pending developments, and large-scale projects.

FY 2021/22: Reclassified a Neighborhood Preservation Specialist from part-time to full-time and moved a Sr. Inspector position from Public Works.

FY 2020/21: No staff increases, only internal movement. One FTE (Management Assistant) was moved from Building Safety to Development Services Admin and one Sr. Planner was moved from Planning and reclassified to a Sr. Projects Manager in Development Services Admin.



# Town Programs & Performance - Overview

Provides graphical breakdown of department expenditure by type

Highlights funding source for departments that span multiple funds

FY 2024/25  
Adopted Budget

## Development Services

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Development Services  
FY 2024/25 Recommended Budget \$4.8M

Funding Sources						From Prior Revised	
Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Recommended	Dollar Change	%
General Fund - Direct Revenues	\$ 11,014,261	\$ 11,283,891	\$ 7,930,202	\$ 10,938,140	\$ 8,568,600	\$ (2,369,540)	(22%)
<b>Total</b>	<b>\$ 11,014,261</b>	<b>\$ 11,283,891</b>	<b>\$ 7,930,202</b>	<b>\$ 10,938,140</b>	<b>\$ 8,568,600</b>	<b>\$ (2,369,540)</b>	<b>(22%)</b>
\$ Change From Prior: \$ 269,540 (3,353,599) \$ 3,007,938 % Change From Prior: 2% (30%) 38% (22%)							

Expenditure by Type						From Prior Revised	
Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Recommended	Dollar Change	%
Salaries & Fringes	\$ 2,930,360	\$ 3,341,143	\$ 3,604,503	\$ 4,014,637	\$ 4,273,869	\$ 259,232	6%
Supplies & Services	\$ 467,915	\$ 651,361	\$ 649,025	\$ 1,474,314	\$ 621,998	\$ (852,316)	(58%)
<b>Department Total</b>	<b>\$ 3,398,275</b>	<b>\$ 3,992,504</b>	<b>\$ 4,253,528</b>	<b>\$ 5,488,951</b>	<b>\$ 4,895,867</b>	<b>\$ (593,084)</b>	<b>(11%)</b>
\$ Change From Prior: \$ 594,229 \$ 261,024 \$ 1,235,423 % Change From Prior: 17% 7% 29%						(\$93,084) (11%)	

Expenditure by Division						From Prior Revised	
Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Recommended	Dollar Change	%
Development Services Admin	\$ 358,525	\$ 526,716	\$ 547,208	\$ 564,107	\$ 681,008	\$ 116,901	21%
Planning	\$ 602,642	\$ 514,029	\$ 549,533	\$ 604,953	\$ 718,758	\$ 113,805	19%
Building Safety	\$ 1,274,401	\$ 1,427,026	\$ 1,401,605	\$ 1,638,820	\$ 1,750,046	\$ 111,226	7%
Engineering	\$ 974,807	\$ 1,222,090	\$ 1,464,567	\$ 2,373,671	\$ 1,487,390	\$ (886,281)	(37%)
Neighborhood Preservation	\$ 187,900	\$ 300,643	\$ 290,594	\$ 307,400	\$ 258,665	\$ (48,735)	(16%)
<b>Department Total</b>	<b>\$ 3,398,275</b>	<b>\$ 3,992,504</b>	<b>\$ 4,253,528</b>	<b>\$ 5,488,951</b>	<b>\$ 4,895,867</b>	<b>\$ (593,084)</b>	<b>(11%)</b>
\$ Change From Prior: \$ 594,229 \$ 261,024 \$ 1,235,423 % Change From Prior: 17% 7% 29%						(\$93,084) (11%)	

Town of Queen Creek, Arizona






# Town Programs & Performance - Overview

Provides detail by expenditure type for the department – Refer to the Glossary in this section for a description of the expenditure types

Provides totals by division within the department



FY 2024/25  
Adopted Budget

## Development Services

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### Expenditure by Division


Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Recommended	Dollar Change	% Change
Development Services Admin	\$ 338,525	\$ 528,716	\$ 547,208	\$ 564,107	\$ 681,008	\$ 116,901	21%
Planning	\$ 602,642	\$ 514,029	\$ 549,553	\$ 604,853	\$ 718,738	\$ 113,885	19%
Building Safety	\$ 1,274,401	\$ 1,427,026	\$ 1,401,605	\$ 1,638,820	\$ 1,750,046	\$ 111,226	7%
Engineering	\$ 974,807	\$ 1,222,090	\$ 1,464,567	\$ 2,373,671	\$ 1,487,390	\$ (886,281)	(37%)
Neighborhood Preservation	\$ 187,900	\$ 300,643	\$ 290,294	\$ 307,400	\$ 258,665	\$ (48,735)	(16%)
<b>Department Total</b>	<b>\$ 3,398,275</b>	<b>\$ 3,992,504</b>	<b>\$ 4,253,528</b>	<b>\$ 5,488,951</b>	<b>\$ 4,895,867</b>	<b>\$ (593,084)</b>	<b>(11%)</b>
	\$ Change from Prior	\$ 594,229	\$ 261,024	\$ 1,235,423	\$ (593,084)		
	% Change from Prior	17%	7%	29%	(11%)		

### Program Operating Budget – Development Services Admin

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Recommended	Dollar Change	% Change
Salaries & Fringes	\$ 303,942	\$ 513,499	\$ 510,382	\$ 535,207	\$ 574,785	\$ 39,578	7%
Supplies & Services	\$ 34,582	\$ 15,217	\$ 36,826	\$ 28,900	\$ 106,223	\$ 77,323	268%
<b>Division Total</b>	<b>\$ 358,525</b>	<b>\$ 528,716</b>	<b>\$ 547,208</b>	<b>\$ 564,107</b>	<b>\$ 681,008</b>	<b>\$ 116,901</b>	<b>21%</b>
	\$ Change from Prior	\$ 170,191	\$ 18,492	\$ 16,899	\$ 116,901		
	% Change from Prior	47%	3%	3%	21%		

Provides detail by expenditure type for each division within the department

Describes significant changes to the budget since last fiscal year



FY 2024/25  
Adopted Budget

## Development Services

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### Program Operating Budget – Building Safety

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Recommended	Dollar Change	% Change
Salaries & Fringes	\$ 1,095,220	\$ 1,185,959	\$ 1,239,294	\$ 1,410,830	\$ 1,515,706	\$ 104,876	7%
Supplies & Services	\$ 179,180	\$ 291,067	\$ 162,312	\$ 227,990	\$ 234,340	\$ 6,350	3%
<b>Division Total</b>	<b>\$ 1,274,401</b>	<b>\$ 1,427,026</b>	<b>\$ 1,401,605</b>	<b>\$ 1,638,820</b>	<b>\$ 1,750,046</b>	<b>\$ 111,226</b>	<b>7%</b>
	\$ Change from Prior	\$ 152,626	\$ (25,421)	\$ 237,215	\$ 111,226		
	% Change from Prior	12%	(2%)	17%	7%		

### Budget Notes and Changes

**Salaries & Fringes:**  
Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

**Supplies & Services:**  
The Building Safety division protects the safety of residents and visitors by administering the Town's adopted building, plumbing, mechanical and electrical codes, as well as energy, disabled access regulations, and local and state laws for construction and maintenance of commercial, industrial and residential buildings. The FY 2024/25 supplies and service budget for Development Services – Building Safety reflects an increase of \$6,350 for new ICC certifications for Building Inspection Staff.





# Town Programs & Performance - Overview

Provides performance metrics detail for the division and the linkage to Key Result Areas of the Corporate Strategic Plan



## Development Services

### Program Performance – Building Safety

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Land Use & Economic Development	Percent of building permits processed in 5 days or less from plan review completion to applicant notification <sup>1</sup>	100%	100%	100%	100%
	Percent of inspections completed within 1 business day of the requested inspection	100%	100%	100%	100%

#### Analysis of Performance

1. Staff was able to complete 100% of building inspections with five FTE and contracted inspection services.



# Town Programs & Performance - Overview

## Measuring Performance

The Town of Queen Creek strives to provide quality services to our residents. Knowing what services are expected and at what level is important in determining program deliverables. The performance scorecards that are included in the following section are metrics established as a means to evaluate program performance and outcomes. Each department has developed performance measures that are monitored as part of the performance-based budget process.

Once departments collect data and establish appropriate outcomes and benchmarks, an analysis of performance is conducted and reported upon. Analysis of performance is an important step in identifying necessary policy and procedural changes. For this reason, each department provides a narrative of its performance, and where applicable, next steps.

The Town conducts periodic citizen surveys that provide feedback from residents on services provided by the Town. The survey allows Town Council and management to establish goals by identifying citizen preferences and satisfaction with current programs and services. Results from the Town’s Fall 2023 survey can be found in many departments performance measures reported here. The entire document, as well as prior citizen surveys, can be located on the website <http://www.queen creek.org/about-us/community-profile/citizen-survey>.

## Key Result Areas of the Corporate Strategic Plan

Ultimately, each program’s performance is tied to the Corporate Strategic Plan (CSP) through Key Result Area (KRA) Mission Statements. Within the scorecards presented in this section is a direct link to individual KRAs for each strategic priority. In some instances, multiple KRAs are identified. For full information on the CSP, KRAs and goals, please see the Organizational Planning section of this book.

### Effective Government:

- KRA : Town Council Professional Development
- KRA : Financial Stability
- KRA : Intergovernmental Relations

### Safe Community:

- KRA : Public Safety
- KRA : Community Involvement

### Secure Future

- KRA : Environment
- KRA : Land Use & Economic Development

### Superior Infrastructure

- KRA : Capital Improvement Program (CIP) And Transportation Improvement Program
- KRA : Technology

### Quality Lifestyle

- KRA : Image & Identity

The complete Corporate Strategic Plan can be accessed at <http://www.queen creek.org/town-hall/town-council/vision-mission-values-strategic-plan> (Queen Creek Corporate Strategic Plan 2023-2028).



# Expenditure Glossary

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## **Salaries & Fringes:**

- All pay for employees (includes over-time, call-out, and stand-by pay)
- All benefits and deductions paid by the Town on behalf of employees
  - FICA, Medicare, Workers Compensation
  - Retirement
    - Arizona State Retirement System
    - Public Safety Retirement System
  - Premiums for health, dental, vision, life ins, disability
  - Stipends (cell phone, mileage)

## **Supplies & Services:**

- Contractual Services
  - Professional services (engineering, legal)
  - Any inter-governmental agreements (IGA's, MCSO)
  - General services (uniform cleaning, bee removal, custodial)
- Fees & Services
  - All dues and memberships for the Town and employees
  - Equipment leases (computers, copiers)
  - Advertising costs
  - Bank fees
  - Liability insurance
- Materials
  - Supplies (office, shop, safety, landscape, printing)
  - Medical supplies
  - Firefighter equipment (protective clothing, allied equipment, hazardous material response)
  - Subscriptions for Town and employees
  - Gasoline
  - Uniforms
  - Postage

- Other: Things that do not fall any place else
  - Not for profit funding
  - Special interest classes
- Repair & Maintenance (R&M)
  - All maintenance and repairs to Town facilities and equipment
    - Grounds (sprinkler, playground equipment)
    - Streets
    - Vehicles
    - Information Technology (printers, copiers, software)
- Professional Development
  - All training and associated travel for employees
- Utilities
  - All utility cost for Town: Electrical, Water, Natural Gas, Waste Disposal, Telephones, Cell Phones, iPad service

## **Departmental Support:**

- Costs of services received from the General Fund by other funds (Emergency Services, Water, Sewer, Solid Waste, Horseshoe Park)

## **Debt Service:**

- Financed equipment and infrastructure

## **Capital Outlay:**

- Equipment and assets that require asset tracking



# Mayor and Town Council

## Department Description and Programs

The Town Council serves as the elected legislative leadership of the community. It bears the ultimate responsibility for competent, responsive, efficient and fiscally sound local government. The Town Council appoints the Town Manager who serves as the chief administrative officer and directs the work of the entire staff. The Town Council also appoints the Town Attorney (contracted position), the Town Clerk, and the Town Magistrate (contracted with the Town of Gilbert). The Town Council adopts ordinances and resolutions governing operations and establishes goals to be carried out by the municipal staff under the direction of the Town Manager. This department is funded solely by the General Fund.

## Department Mission

It is the mission of the Town of Queen Creek to provide a framework for a high quality of life, promote a strong sense of community and provide responsive public service in a caring, ethical, innovative and accountable manner.

## Strategic Priorities

Effective  
Government



Secure Future



Safe Community



Superior  
Infrastructure



Quality Lifestyle



## FY 2024/25 Objectives

The Town Council's strategic priorities and key result areas are found in the Corporate Strategic Plan. These high-level priorities are the FY 2024/25 objectives of the Town Council and are as follows:

### EFFECTIVE GOVERNMENT

- Financial Stability
- Intergovernmental Relations
- Council Professional Development

### SAFE COMMUNITY

- Public Safety
- Community Involvement

### SECURE FUTURE

- Environment
- Land Use/Economic Development

### SUPERIOR INFRASTRUCTURE

- Capital Improvement Program (CIP)
- Technology

### QUALITY LIFESTYLE

- Image/Identity

## Staffing by Division

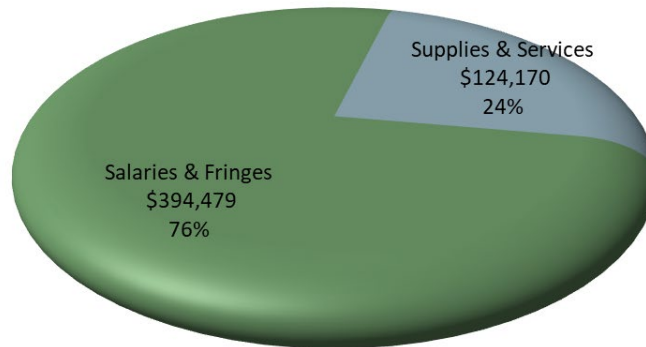
Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Town Council	7.0	7.0	7.0	7.0	7.0
<b>Total Staffing</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

*\*Elected Officials not counted as true FTE*



# Mayor and Town Council

Town Council  
FY 2024/25 Adopted Budget \$0.51M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund	\$ 372,733	\$ 380,553	\$ 404,227	\$ 493,552	\$ 518,649	\$ 25,097	5%
<b>Total</b>	<b>\$ 372,733</b>	<b>\$ 380,553</b>	<b>\$ 404,227</b>	<b>\$ 493,552</b>	<b>\$ 518,649</b>	<b>\$ 25,097</b>	<b>5%</b>
	\$ Change from Prior	\$ 7,820	\$ 23,673	\$ 89,325	\$ 25,097		
	% Change from Prior	2%	6%	22%	5%		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 308,699	\$ 323,154	\$ 308,420	\$ 375,382	\$ 394,479	\$ 19,097	5%
Supplies & Services	\$ 64,035	\$ 57,400	\$ 95,807	\$ 118,170	\$ 124,170	\$ 6,000	5%
<b>Department Total</b>	<b>\$ 372,733</b>	<b>\$ 380,553</b>	<b>\$ 404,227</b>	<b>\$ 493,552</b>	<b>\$ 518,649</b>	<b>\$ 25,097</b>	<b>5%</b>
	\$ Change from Prior	\$ 7,820	\$ 23,673	\$ 89,325	\$ 25,097		
	% Change from Prior	2%	6%	22%	5%		

## Budget Notes and Changes

### Salaries & Fringes:

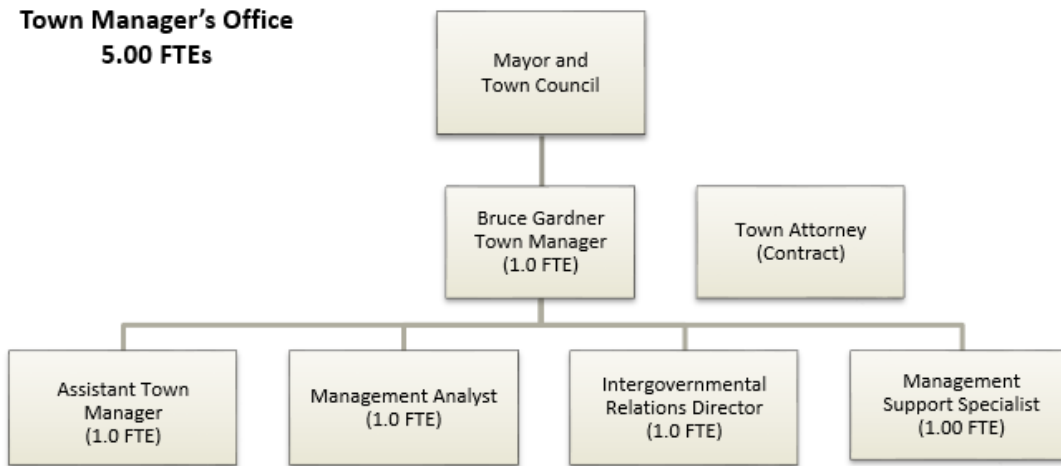
The budget increase is reflective of a 5% market adjustment for salaries and associated payroll taxes. A significant portion of the dollar increase reflects a change in the medical premium budget from a lower tier to a higher tier.

### Supplies & Services:

The Mayor and Town Council are responsible for setting public policy, approving the Town's annual budget, entering agreements, providing executive leadership, making planning and development decisions, and adopting new codes and ordinances. The FY 2045/25 supplies and services budget for the Mayor and Town Council reflects an increase of 6% due to the Mayor and Town Council's efforts in maintaining relations with neighboring municipalities and school districts.



# Town Manager & Legal Services



## Department Description and Programs

The Town Manager is the chief administrative officer of the Town and is responsible for implementation of all policies and procedures adopted by the Town Council, daily management of local government operations and service delivery to citizens. The Town Manager provides direction to departments and oversees all Town employees. Intergovernmental relations are also under the Town Manager’s purview. The Town Manager and Intergovernmental Relations Director maintain relationships with state, local, and tribal entities to serve the best interests of the community and encourage beneficial public-private partnerships.

Legal services for the municipality are contracted with the law firm Dickinson Wright PLLC. The professional services contract is approved by, and the lead Town Attorney serves at the pleasure of, the Town Council. The Town Attorney works closely with the Town Manager to advise the Town Council and all departments.

All programs in these areas are funded by the General Fund, with support from enterprise funds via interdepartmental cross charges.

## Department Mission

The Town Manager strives to ensure residents and employees are treated with equality and respect, communication with residents is part of the decision-making process, and the Town’s resources are dedicated to effective and efficient implementation of the Town Council’s policies, goals, and objectives.



# Town Manager & Legal Services

## Strategic Priorities

**Effective  
Government**



**Secure Future**



**Safe Community**



**Superior  
Infrastructure**



**Quality Lifestyle**



## FY 2024/25 Objectives

- Cultivate relationships with the state, counties, local, regional, and statewide partners to: encourage other levels of government to work collaboratively with the Town on issues of mutual interest; protect local funding and self-determination; enhance opportunities to improve the Town’s economic sustainability; and secure existing revenue to provide for public safety and needed infrastructure development
- Sustain collaboration with the community’s schools on issues that are of benefit to the Town as a whole
- Work to ensure that Queen Creek has a voice in regional organizations, and enhance where appropriate Queen Creek’s leadership opportunities in groups such as, but not limited to, Maricopa Association of Governments, Central Arizona Governments, East Valley Partnership, League of Cities and Towns, and other regional or national organizations

## Staffing by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Town Manager	6.0	5.0	4.0	5.0	5.0
<b>Department FTE</b>	<b>6.0</b>	<b>5.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>

## FTE Changes

FY 2023/24: Added one Management Analyst position.

FY 2022/23: The Town Council Public Information Specialist position moved to the Communications division.

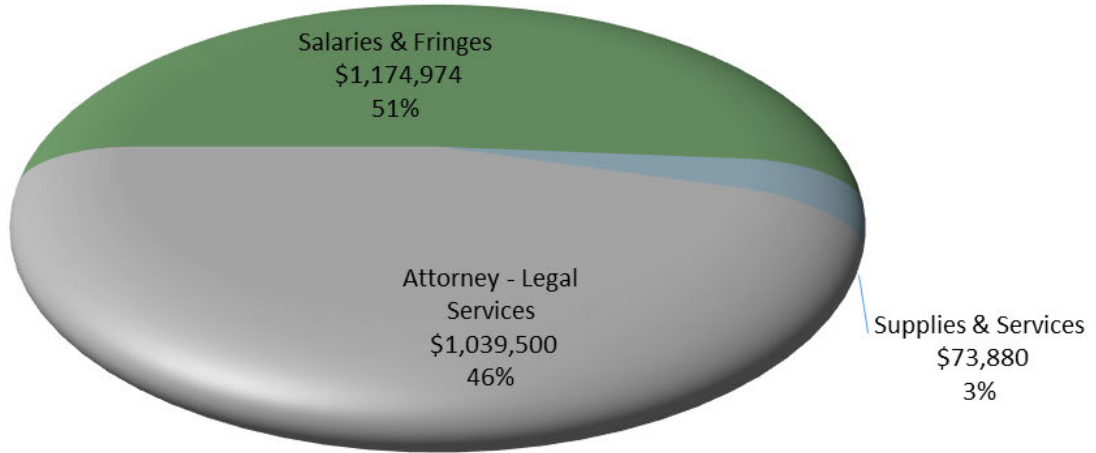
FY 2021/22: One Analyst position was reclassified and moved to the Park Ranger Division.





# Town Manager & Legal Services

Town Manager & Legal  
FY 2024/25 Adopted  
Budget \$2.3M



## Funding Source

Funding	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recovery	\$ 228,084	\$ 228,084	\$ 152,486	\$ 154,373	\$ -	\$ (154,373)	(100%)
General Fund	\$ 1,473,350	\$ 1,549,815	\$ 1,730,301	\$ 2,097,230	\$ 2,288,354	\$ 191,124	9%
<b>Total</b>	<b>\$ 1,701,434</b>	<b>\$ 1,777,899</b>	<b>\$ 1,882,787</b>	<b>\$ 2,251,603</b>	<b>\$ 2,288,354</b>	<b>\$ 36,751</b>	<b>2%</b>
\$ Change from Prior		\$ 76,465	\$ 104,888	\$ 368,816	\$ 36,751		
% Change from Prior		4%	6%	20%	2%		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,079,965	\$ 1,102,753	\$ 952,381	\$ 1,199,502	\$ 1,174,974	\$ (24,528)	(2%)
Supplies & Services	\$ 37,624	\$ 39,338	\$ 60,964	\$ 107,101	\$ 73,880	\$ (33,221)	(31%)
Attorney - Legal Services	\$ 583,845	\$ 635,809	\$ 869,442	\$ 945,000	\$ 1,039,500	\$ 94,500	10%
<b>Department Total</b>	<b>\$ 1,701,434</b>	<b>\$ 1,777,899</b>	<b>\$ 1,882,787</b>	<b>\$ 2,251,603</b>	<b>\$ 2,288,354</b>	<b>\$ 36,751</b>	<b>2%</b>
\$ Change from Prior		\$ 76,465	\$ 104,888	\$ 368,816	\$ 36,751		
% Change from Prior		4%	6%	20%	2%		



# Town Manager & Legal Services

## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budgets includes an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Town Manager serves the Town Council and the community to provide the benefits of training and experience in administering local government projects and programs. The supplies and service budget for the Town Manager’s Office consist of materials and equipment to prepare the budget for Town Council consideration, serve as the Town Council’s chief advisor and carrying out the Town Council’s policy. The FY 2024/25 Supplies and Services budget reflects a decrease of \$33K (31%) and can be attributed to costs associated with memberships that benefit several departments within the Town being transferred to Centralized Service’s budget.

Attorney (Legal Services) reflect a \$94K (10%) increase as an alignment with actual trend spending that has occurred over the last twelve months.

## Program Performance – Town Manager

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Public Safety	Percent of overall citizens rating the knowledge of Town employees as “good” or “excellent” <sup>1</sup>	95%	95%	90%	N/A
	Percent of citizens rating the Town as a “good” or “excellent” place to live <sup>1</sup>	95%	95%	93%	N/A
	Percent of citizens rating the Town as having “good” or “excellent” overall quality of life <sup>1</sup>	95%	95%	90%	N/A
Financial Stability	Population served per FTE <sup>2</sup>	161	161	161	150
	Unreserved General Fund balance as a percentage of the next fiscal year budgeted General Fund revenues (3)	25%	45%	TBD	25%

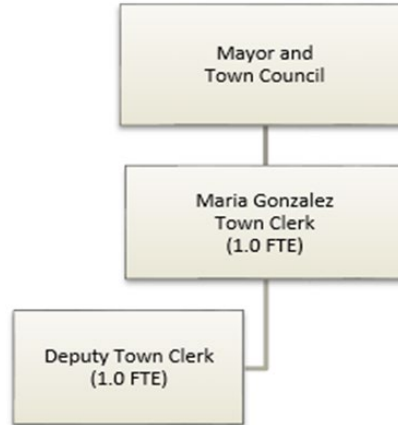
## Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2025 (FY 2025/26).
2. This includes new Police Department for FY 2021/22 and Ambulance Service for FY 2022/23.



# Town Clerk

**Town Clerk  
2.00 FTEs**



## Department Description and Programs

The Town Clerk is responsible for administering local elections; archiving the agendas and minutes of the Town Council meetings; maintaining municipal ordinances and resolutions to ensure legal compliance; managing the Town Code. The Town Clerk’s Office issues municipal business licenses, manages public records requests and responds to public inquiries. The Town Clerk reports directly to the Town Council.

## Department Mission

It is the Town Clerk’s mission to provide the community with open access to local government processes and provide services to Town officials, employees and residents.

## Strategic Priorities

**Effective Government**





# Town Clerk

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## FY 2024/25 Objectives

- Increase accessibility to information on the Town’s website related to the services provided by the Town Clerk’s Office.
- Improve the application process for Boards, Commissions and Committees.

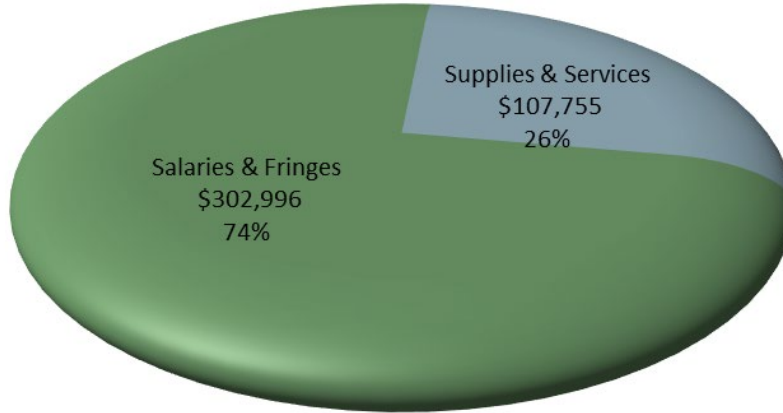
## Staffing by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Town Clerk	2.0	2.0	2.0	2.0	2.0
<b>Department FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>



# Town Clerk

## Town Clerk FY 2024/25 Adopted Budget \$0.41M



### Funding Sources

Funding Sources	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
General Fund - Direct Revenues	\$ 59,867	\$ 102,162	\$ 107,348	\$ 100,500	\$ 103,000	\$ 2,500	2%
General Fund - Dept Support Cost Recover	\$ 33,498	\$ 33,498	\$ 33,465	\$ 41,940	\$ -	\$ (41,940)	(100%)
General Fund	\$ 164,355	\$ 145,567	\$ 156,543	\$ 240,365	\$ 307,751	\$ 67,386	28%
<b>Total</b>	<b>\$ 257,720</b>	<b>\$ 281,226</b>	<b>\$ 297,356</b>	<b>\$ 382,805</b>	<b>\$ 410,751</b>	<b>\$ 27,946</b>	<b>7%</b>
\$ Change from Prior		\$ 23,506	\$ 16,130	\$ 85,449	\$ 27,946		
% Change from Prior		9%	6%	29%	7%		

### Expenditure by Type

Expense Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 224,280	\$ 241,147	\$ 261,386	\$ 274,925	\$ 302,996	\$ 28,071	10%
Supplies & Services	\$ 33,440	\$ 40,080	\$ 35,970	\$ 107,880	\$ 107,755	\$ (125)	(0%)
<b>Department Total</b>	<b>\$ 257,720</b>	<b>\$ 281,226</b>	<b>\$ 297,356</b>	<b>\$ 382,805</b>	<b>\$ 410,751</b>	<b>\$ 27,946</b>	<b>7%</b>
\$ Change from Prior		\$ 23,506	\$ 16,130	\$ 85,449	\$ 27,946		
% Change from Prior		9%	6%	29%	7%		



# Town Clerk

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4% as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

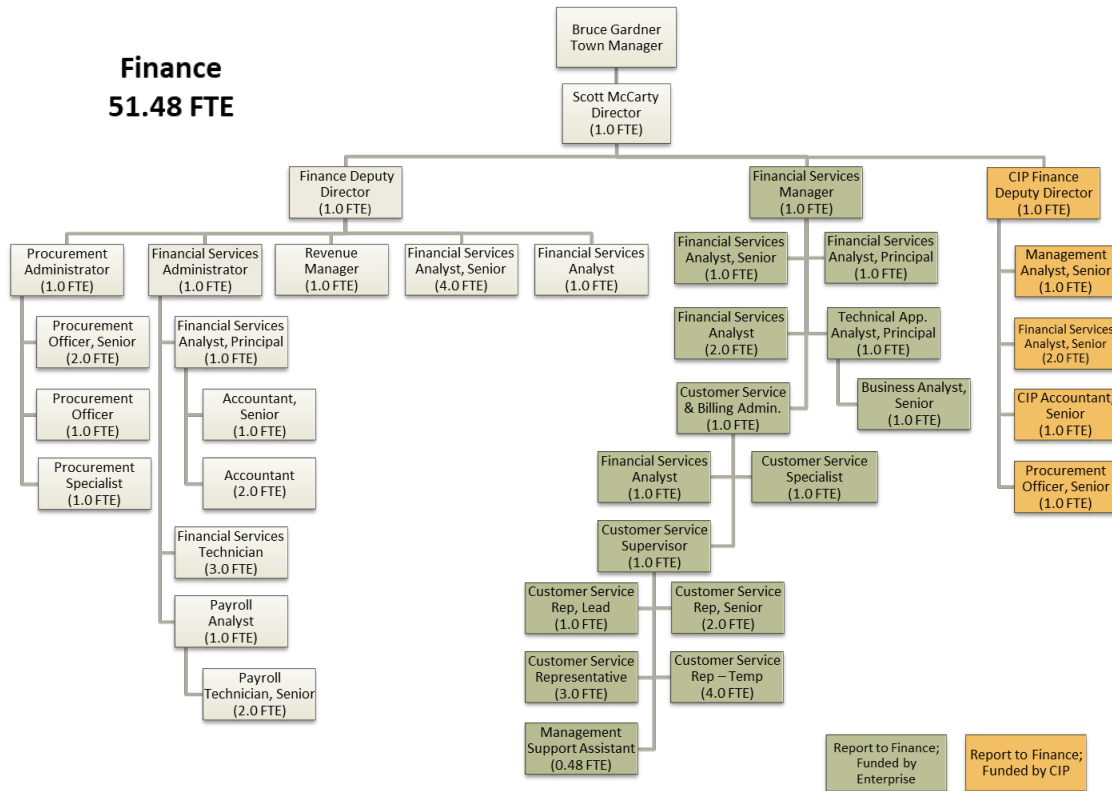
The Town Clerk is responsible for administering local elections, recording, and storing minutes of official meetings, and maintaining municipal ordinances and resolutions. The supplies and service budget for this division consists of supplies, materials, and equipment to complete these tasks efficiently. The FY 2024/25 Supplies and Services budget is almost identical to the prior year's totals. Business licensing and the associated cost and fees have been transferred to the Finance budget as the Finance Department will now be responsible for handling business licenses and associated services.

## Program Performance – Town Clerk

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Percent of public record requests responded to within 24 hours of filing	100%	100%	100%	100%
	Percent of registered voters participating in elections	No Election	No Election	No Election	40%
	Percent of agendas or notices posted in compliance with state law and/or Town policy	100%	100%	100%	100%



# Finance



## Department Description and Programs

The Finance Department includes four divisions: Finance, Procurement, Budget, and Utility Customer Service. The Budget and Accounting Divisions are core support units for the Town. The Budget Division prepares, presents and monitors the Town’s annual budget and Capital Improvement Program. It researches and prepares long-range revenue forecasts, and it assists in developing and monitoring organizational performance measures. The Accounting Division conducts all accounting, purchasing, payroll and asset tracking functions of the Town. There is support received from enterprise funds via interdepartmental cross charges for the accounting and budget functions. The Utility Customer Service division reports to Finance but is 100% funded from Utilities.

## Department Mission

It is the mission of the Finance Department to support the Town Council, Town Manager, and Town department goals and programs by:

- Ensuring the effective and efficient allocation of Town resources
- Safeguarding public funds
- Conducting the Town’s budgetary and financial affairs in a transparent manner in conformance with all applicable laws
- Providing timely, accurate, and friendly service to internal and external customers





# Finance

## Strategic Priorities

### Effective Government



### Secure Future



### Safe Community



## FY 2024/25 Objectives

- Continue to evaluate opportunities for managing the Town's cost and revenue structure ensuring that cost recovery is maintained wherever feasible
- Finalize work on Water and Wastewater rates studies
- Continue to pursue the Town's first Water and Wastewater System Utility bond rating.
- Secure financing for acquisition of water resources



# Finance

Staffing by Division					
Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Actual	Actual	Actual	Revised	Adopted
Finance	11.48 <sup>1</sup>	9.48 <sup>1</sup>	12.00 <sup>1</sup>	12.00 <sup>1</sup>	13.00 <sup>1</sup>
Purchasing	4.00	5.00	5.00	5.00	5.00
Budget	5.00	4.50	4.50	6.00	6.00
Utility Customer Service	14.00*	18.00*	19.48*	21.48*	21.48*
CIP Finance	-	-	3.00	4.00	6.00
<b>Department FTE</b>	<b>34.48</b>	<b>36.98</b>	<b>43.98</b>	<b>48.48</b>	<b>51.48</b>

<sup>1</sup>1.30 FTE allocated to Enterprise Funds

\*Fully funded by Enterprise while reporting to Finance

## FTE Changes

FY 2024/25: Added 3.0 FTEs, a CIP Finance Accountant, a Payroll Technician, and a Financial Services Technician to help support the increase of activity due to the opening of Frontier Family Park Recreation and Aquatic Center and the expansion of the Queen Creek Police Department. The CIP Accountant is being added to better support the CIP Finance division and the projects that are queued due to the growth of the Town.

FY 2023/24: Added 4.0 FTEs, including a Financial Services Analyst, Principal position, a Revenue Manager position, a Financial Services Analyst position, and a Financial Services Analyst in Utilities.

FY 2022/23: Added 2.0 FTEs, an Accountant and a Procurement Specialist. These positions were added as a result of a Fleet audit that identified a need for an Accountant to support inventory controls and a Procurement Specialist to assist with p-card monitoring and usage.

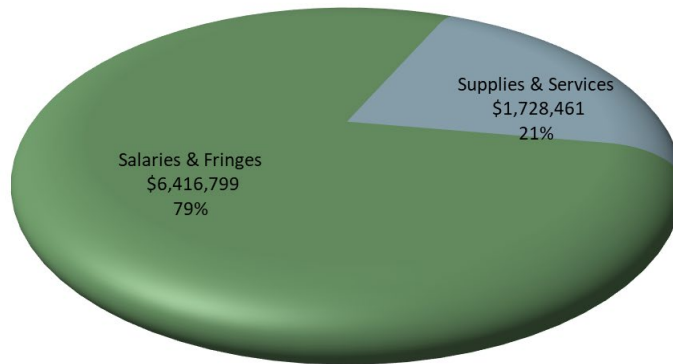
FY 2021/22: Added 3.0 permanent FTEs which include a Payroll Specialist, a Procurement Officer, and a Financial Services Analyst to support Utilities. The Payroll Specialist and Procurement Officer are in response to adding a new Police Department, and the Financial Services Analyst in Utilities is being added to assist with financial reporting, analysis, and other accounting duties as the town grows. One Sr. Financial Services Analyst was reclassified to a CIP Finance Manager position and moved to the new CIP Administration division. A PT Revenue Analyst was also added at the mid-year.

FY 2020/21: Added a Contract Administrator position and a Procurement Officer position to support the growing number of CIP projects.



# Finance

Finance  
FY 2024/25 Adopted  
Budget \$8.1M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recovery	\$ 318,738	\$ 318,738	\$ 313,544	\$ 400,910	\$ 477,823	\$ 76,913	19%
General Fund	\$ 2,323,979	\$ 2,431,477	\$ 2,513,801	\$ 3,342,681	\$ 4,463,636	\$ 1,120,955	34%
Water Fund	\$ 1,991,996	\$ 2,287,443	\$ 2,707,074	\$ 3,116,225	\$ 3,203,801	\$ 87,576	3%
<b>Total</b>	<b>\$ 4,634,713</b>	<b>\$ 5,037,658</b>	<b>\$ 5,534,418</b>	<b>\$ 6,859,816</b>	<b>\$ 8,145,260</b>	<b>\$ 1,285,444</b>	<b>19%</b>
\$ Change from Prior		\$ 402,945	\$ 496,760	\$ 1,325,398	\$ 1,285,444		
% Change from Prior		9%	10%	24%	19%		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 3,054,842	\$ 3,717,601	\$ 4,169,147	\$ 5,151,663	\$ 6,416,799	\$ 1,265,136	25%
Supplies & Services	\$ 1,579,870	\$ 1,320,057	\$ 1,365,271	\$ 1,708,153	\$ 1,728,461	\$ 20,308	1%
<b>Department Total</b>	<b>\$ 4,634,713</b>	<b>\$ 5,037,658</b>	<b>\$ 5,534,418</b>	<b>\$ 6,859,816</b>	<b>\$ 8,145,260</b>	<b>\$ 1,285,444</b>	<b>19%</b>
\$ Change from Prior		\$ 402,945	\$ 496,760	\$ 1,325,398	\$ 1,285,444		
% Change from Prior		9%	10%	24%	19%		

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Finance	\$ 2,037,566	\$ 2,139,034	\$ 2,286,778	\$ 2,732,489	\$ 2,352,513	\$ (379,976)	(14%)
Purchasing	\$ -	\$ -	\$ -	\$ -	\$ 652,438	\$ 652,438	N/A
Budget	\$ 605,151	\$ 611,181	\$ 540,567	\$ 773,782	\$ 1,013,037	\$ 239,255	31%
Water Customer Service	\$ 1,991,996	\$ 2,287,443	\$ 2,707,074	\$ 3,116,225	\$ 3,203,801	\$ 87,576	3%
CIP Finance	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 2,280	N/A
<b>Department Total</b>	<b>\$ 4,634,713</b>	<b>\$ 5,037,658</b>	<b>\$ 5,534,418</b>	<b>\$ 6,622,496</b>	<b>\$ 7,224,069</b>	<b>\$ 601,573</b>	<b>9%</b>
\$ Change from Prior		\$ 402,945	\$ 496,760	\$ 1,088,078	\$ 601,573		
% Change from Prior		9%	10%	20%	9%		



# Finance

## Program Operating Budget - Finance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,351,582	\$ 1,653,929	\$ 1,875,904	\$ 2,325,844	\$ 1,898,948	\$ (426,896)	(18%)
Supplies & Services	\$ 685,983	\$ 485,104	\$ 410,874	\$ 406,645	\$ 453,565	\$ 46,920	12%
<b>Division Total</b>	<b>\$ 2,037,566</b>	<b>\$ 2,139,034</b>	<b>\$ 2,286,778</b>	<b>\$ 2,732,489</b>	<b>\$ 2,352,513</b>	<b>\$ (379,976)</b>	<b>(14%)</b>
	\$ Change from Prior	\$ 101,468	\$ 147,744	\$ 445,711	\$ (379,976)		
	% Change from Prior	5%	7%	19%	(14%)		

## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budget includes the addition of two new positions: a Payroll Technician and a Financial Services Technician to support current and increased operations in Finance due to the opening of Frontier Family Park Recreation and Aquatic Center. In FY 2024/25 the Salaries and Fringes budget reflects a net decrease of \$427K (18%). This is a direct result of the newly created Purchasing Division. Prior to FY 2024/25 the salaries and fringes for the 5.0 FTEs of the Purchasing Division were found within the Finance division, now the funds for the Purchasing team are housed within the Purchasing division. Included is a market increase of 4%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decrease from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

Finance includes accounting, payroll, and utility billing/customer service activities. Responsibility for debt management, banking services, and investment management also lies within the Finance Division. The Supplies and Services budget reflects a net increase of \$44K (11%) and is attributed to the following adjustments:

- Procurement (Purchasing) became its own division of the Finance department and is now accounted for separately. Therefore, Salaries and Fringes for the Purchasing staff were transferred from the Finance budget to reflect the changes.
- Similarly, the associated Supplies and Services costs were transferred from the Finance budget to the newly created Purchasing Supplies and Services budget.



# Finance

## Program Performance – Finance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Revised FY 2023/24	Target FY 2024/25
Financial Sustainability	Receipt of GFOA Certificate of Achievement of Excellence in financial reporting	Yes (Year 18)	Yes (Year 19)	Yes (Year 19)	Yes (Year 20)
	Percentage of citizens rating service provided for taxes paid as “good” or “excellent” <sup>1</sup>	N/A	85%	85%	N/A
	Bond Rating Excise Tax & State Shared Revenue Bonds -Standards & Poor’s -Fitch Ratings	AA+ AA+	AA+ AA+	AA+ AA+	AA+ AA+
	Unqualified audit opinion by external CPA firm <sup>2</sup>	Yes (Year 33)	Yes (Year 34)	Yes (Year 34)	Yes (Year 35)
	Compliance with Town investment and financial policies	100%	100%	100%	100%

### Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2025 (FY 2025/26).
2. The Town has received an unqualified audit opinion every year since incorporation in 1989.



# Finance

## Program Operating Budget - Purchasing

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 631,838	\$ 631,838	100%
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 20,600	\$ 20,600	100%
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 652,438</b>	<b>\$ 652,438</b>	<b>100%</b>
	\$ Change from Prior	\$ -	\$ -	\$ -	\$ 652,438		
	% Change from Prior	-	-	-	(100%)		

## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budget includes the entirety of the Purchasing team for the first time in FY 2024/25. Prior to this fiscal year, the purchasing division was accounted for in the Finance Division. Included is a market increase of 4%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Purchasing division monitors, researches, and gathers information for the Town’s contractual agreements. FY 2024/25 is the first year in which the Purchasing division will have an independent Supplies and Services budget. Therefore, the Supplies and Services budget reflects the first year of spending for the Purchasing division. The total amount of \$20K has been identified and transferred from Finance’s Supplies and Services budget to the recently created Supplies and Services budget of the Purchasing division.

## Program Performance - Purchasing

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Revised FY 2023/24	Target FY 2024/25
Financial Sustainability	Complete a formal solicitation within 110 days	137 Days	137 Days	137 Days	110 Days
	Number of active contracts/purchase orders per fiscal year	337/1,245	337/1,245	337/1,245	337/1,245
	Number of purchase order change orders within the fiscal year	705	705	705	705
	Total number of P-Card transactions per fiscal year	10,533	10,533	10,533	11,000



# Finance

## Program Operating Budget - Budget

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 595,220	\$ 605,216	\$ 533,396	\$ 746,682	\$ 823,937	\$ 77,255	10%
Supplies & Services	\$ 9,931	\$ 5,965	\$ 7,171	\$ 27,100	\$ 189,100	\$ 162,000	598%
<b>Division Total</b>	<b>\$ 605,151</b>	<b>\$ 611,181</b>	<b>\$ 540,567</b>	<b>\$ 773,782</b>	<b>\$ 1,013,037</b>	<b>\$ 239,255</b>	<b>31%</b>
	\$ Change from Prior	\$ 6,030	\$ (70,614)	\$ 233,215	\$ 239,255		
	% Change from Prior	1%	(12%)	43%	31%		

## Budget Notes and Changes

### Salaries & Fringes:

Included is a market increase of 4%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Budget division prepares, monitors, researches, and administers the annual Town budget and capital improvements program. The FY 2024/25 Supplies and Service budget for the Budget division reflects an increase of \$162K (598%) and can be attributed to professional and general services costs being transferred from the Finance division to the Budget division.

## Program Performance - Budget

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Revised FY 2023/24	Target FY 2024/25
Financial Sustainability	Maintain±5% variance in operating revenues from budget to actual <sup>1</sup>	137 Days	137 Days	137 Days	110 Days
	Maintain±5% variance in operating expenses from budget to actual <sup>1</sup>	337/1,245	337/1,245	337/1,245	337/1,245
	Receipt of GFOA Budget Book Award	Yes (Year 20)	Yes (Year 21)	Yes (Year 21)	Yes (Year 22)

## Analysis of Performance

- Operating Funds are the General Fund, Emergency Services Fund, Highway User Revenue Fund (HURF) and Horseshoe Park Fund (HPEC). A positive indicates a favorable variance (more revenues than budgeted, less expenses than budgeted).





# Finance

## Program Operating Budget - Water Customer Service

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,108,040	\$ 1,458,456	\$ 1,759,848	\$ 1,841,817	\$ 2,140,885	\$ 299,068	16%
Supplies & Services	\$ 883,956	\$ 828,988	\$ 947,226	\$ 1,274,408	\$ 1,062,916	\$ (211,492)	(17%)
<b>Division Total</b>	<b>\$ 1,991,996</b>	<b>\$ 2,287,443</b>	<b>\$ 2,707,074</b>	<b>\$ 3,116,225</b>	<b>\$ 3,203,801</b>	<b>\$ 87,576</b>	<b>3%</b>
	\$ Change from Prior	\$ 295,448	\$ 419,630	\$ 409,151	\$ 87,576		
	% Change from Prior	15%	18%	15%	3%		

## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budget includes an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute). The increase to salaries and fringes for this division may also be attributed to the reallocation of one position from the Water Administration Department to the Water Customer Service division.

### Supplies & Services:

The Water Customer Service Division includes utility billing for water, sewer and solid waste customers. Overall, the Supplies and Services budget is estimated to decrease by \$211K (17%) in FY 2024/25 due to the following:

- Decrease of \$135K for credit card and bank fees due to right-sizing the budget based on historical actuals as well as reallocating fees resulting in wastewater paying an additional \$45K.
- Decrease of \$34K for travel, conferences, and seminars and a decrease of \$30K for general services that includes one-time expenses related to the new utility billing system.
- Decrease of \$33K for general services that includes one-time expenses related to the new utility billing system.



# Finance

## Program Operating Budget - CIP Finance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 921,191	\$ 921,191	100%
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 2,280	\$ 2,280	100%
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 923,471</b>	<b>\$ 923,471</b>	<b>100%</b>
	\$ Change from Prior	\$ -	\$ -	\$ -	\$ 923,471		
	% Change from Prior	-	-	-	(100%)		

## Budget Notes and Changes

### Salaries & Fringes:

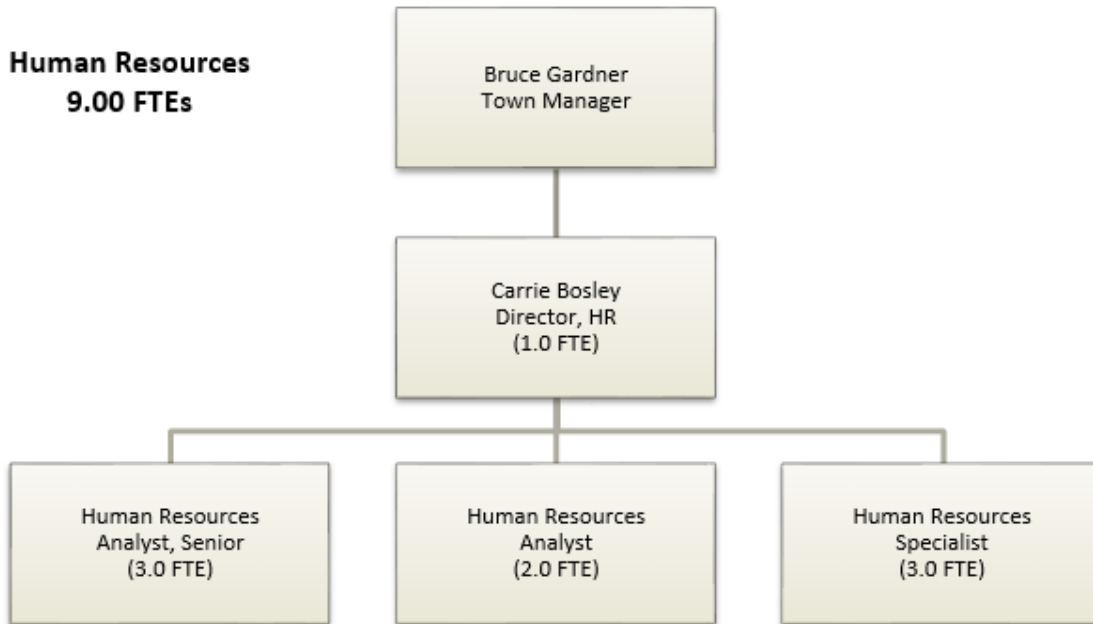
The Personnel budget includes the entirety of the CIP Finance team for the first time in FY 2024/25 along with the addition of a new position, a CIP Finance Accountant. This position was added to help support the capital improvement program with the number of projects queued due to the growth of the Town. Prior to this fiscal year, the CIP Finance division was accounted for in both the Finance and CIP division. Included is a market increase of 4%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The CIP Finance division prepares, monitors, researches, and administers the capital improvements program. The budget for Supplies and Services for the CIP Finance Division are being accounted for and tracked with the CIP Department in FY 2024/25.



# Human Resources



## Department Description and Programs

The Human Resources (HR) Department is an internal support unit for the Town and staff. HR's core functions include: recruitment and selection, onboarding and orientation, benefits and leave administration, classification and compensation, training and development, performance management, employee relations, employee wellness, worker's compensation, development and administration of policies and procedures, employment and labor law compliance, HRIS management and personnel records maintenance.

## Department Mission

We are strategic partners dedicated to collaborating with all Town departments to maximize the effectiveness and efficiency of our greatest asset - our employees. We are focused on delivering quality customer service with integrity, responsiveness, and sensitivity to all employees in a manner reflective of our values. We strive for innovative solutions in the support of recruiting, developing, rewarding and retaining our workforce in ways that foster a healthy, safe, and productive work environment for employees, their families, and the community. We embrace change and the opportunity it brings to position the Town of Queen Creek as an employer of choice.

## Strategic Priorities

**Effective Government**



**Secure Future**





# Human Resources

## FY 2024/25 Objectives

- Continue to monitor and update employee benefits strategies and evaluate trends to remain competitive;
- Continue progressive strategies to attract and retain highly effective staff;
- Continue to strategically plan for staffing needs and meet staffing goals and objectives;
- Continue to ensure succession planning efforts and institutional knowledge transfer are mobilized in areas of need; provide training, education, and development to promote individual success and increase overall value to the organization;
- Continue working towards paperless forms and records administration; reduce waste by pursuing continuous improvement activities.

## Staffing by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Human Resources	4.0	5.0	6.0	8.0	9.0
<b>Department FTE</b>	<b>4.0</b>	<b>5.0</b>	<b>6.0</b>	<b>8.0</b>	<b>9.0</b>

## FTE Changes

FY 2024/25: Added 1.0 FTE, an HR Specialist to support the growing number of Town employees in Parks, Aquatics, and Public Safety.

FY 2023/24: Added 2.0 FTE, an HR Analyst to support the growing number of Town employees including those joining the Town as part of the parks expansion, and an HR Specialist during the mid-year to support the growth in the number of Police employees.

FY 2022/23: Added 1.0 FTE, an HR Analyst, to support the growing number of Town employees including those joining the Town as part of the Emergency Transportation Service.

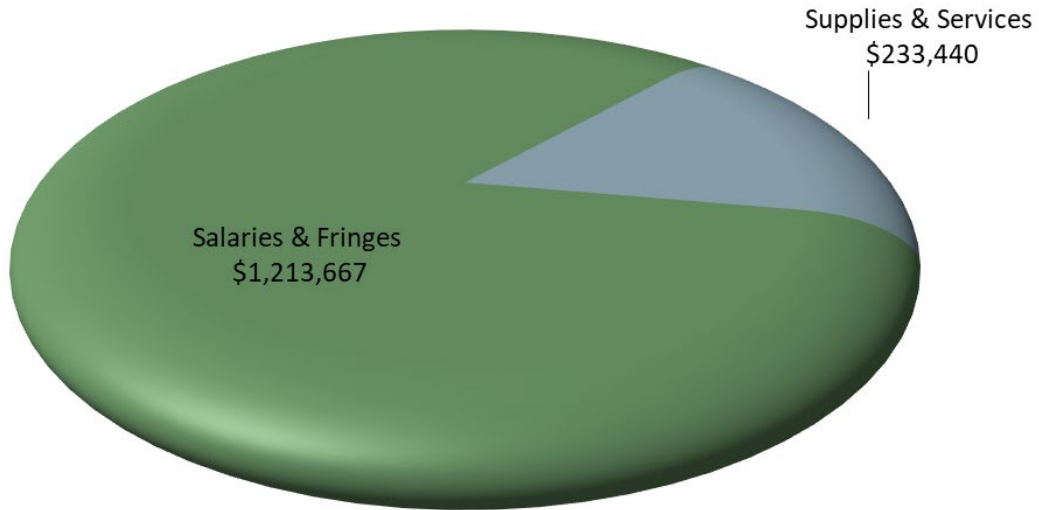
FY 2021/22: Added 1.0 FTE, an HR Analyst, as the Town continues to grow with the addition of the new Police Department.

FY 2020/21: No changes.



# Human Resources

Human Resources  
FY 2024/25 Adopted Budget \$1.4M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
GF - Dept Support Cost Recovery Revenue	\$ 225,968	\$ 225,968	\$ 669,325	\$ 604,061	\$ 519,386	\$ (84,675)	(14%)
General Fund	\$ 465,951	\$ 746,734	\$ 240,427	\$ 640,364	\$ 927,721	\$ 287,357	45%
<b>Total</b>	<b>\$ 691,920</b>	<b>\$ 972,702</b>	<b>\$ 909,752</b>	<b>\$ 1,244,425</b>	<b>\$ 1,447,107</b>	<b>\$ 202,682</b>	<b>16%</b>
\$ Change from Prior		\$ 280,782	\$ (62,950)	\$ 334,673	\$ 202,682		
% Change from Prior		41%	(6%)	37%	16%		



# Human Resources

## Expenditure by Type

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 578,293	\$ 720,049	\$ 773,006	\$ 1,077,835	\$ 1,213,667	\$ 135,832	13%
Supplies & Services	\$ 113,627	\$ 252,653	\$ 136,746	\$ 166,590	\$ 233,440	\$ 66,850	40%
<b>Division Total</b>	<b>\$ 691,920</b>	<b>\$ 972,702</b>	<b>\$ 909,752</b>	<b>\$ 1,244,425</b>	<b>\$ 1,447,107</b>	<b>\$ 202,682</b>	<b>16%</b>
	\$ Change from Prior	\$ 280,782	\$ (62,950)	\$ 334,673	\$ 202,682		
	% Change from Prior	41%	(6%)	37%	16%		

## Budget Notes and Changes

### Salaries & Fringes:

The budget increase reflects the addition of one Human Resource Specialist position to support the growing needs of Town employees primarily due to the expansion of the parks, as well as continued growth in public safety. The personnel budget includes a market increase of 4%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Human Resource division is responsible for a full-range of human resource consulting services including recruiting, compensation, employee benefits, performance management, and organizational development. The FY 2024/25 supplies and services budget for this division reflects an increase of \$67K primarily to assist with the onboarding of new personnel in parks and recreation and public safety.



# Human Resources

## Program Performance – Human Resources

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Financial Sustainability	Percent of employee performance reviews completed on schedule <sup>1</sup>	68.4%	80%	75%	85%
	Average number of applications received per external recruitment	58	80	80	70
	Average number of days to fill vacant non-Public Safety external recruitment <sup>2</sup>	49	50	50	50
	Average number of days to fill vacant internal recruitment <sup>3</sup>	23	25	25	25
	Turnover rate of full-time employees <sup>4</sup>	4.79%	<7%	<7%	<7%
	Number of worker’s compensation claims due to injury	26	<20	<50	<50

### Analysis of Performance

1. Percentage based on supervisory completion of the review so that the employee receives any increase on time, with no retroactive pay. A combination of the NeoGov and MUNIS system assists in the data collection for this measure. Recent updates and improvements to the evaluation process should yield a greater completion percentage.
2. Average number of applications received for external recruitments has lowered and is reflective of the current job and labor markets.
3. Average number of days to fill vacant external recruitments remain on target and consistent with prior years. Target is set for 42 days - 6 weeks or less.
4. Average number of days to fill vacant internal recruitment remain on target and consistent with prior years. Target is set for 25 days - 3.5 weeks or less.
5. Turnover rate excludes employees who left due to retirement and before completion of trial period.
6. With the addition of the Police Department (with a go live date of 1/11/2021) and the physicality and nature of the work, the number of worker’s compensation claims have doubled and are expected to increase as the department continues to expand.

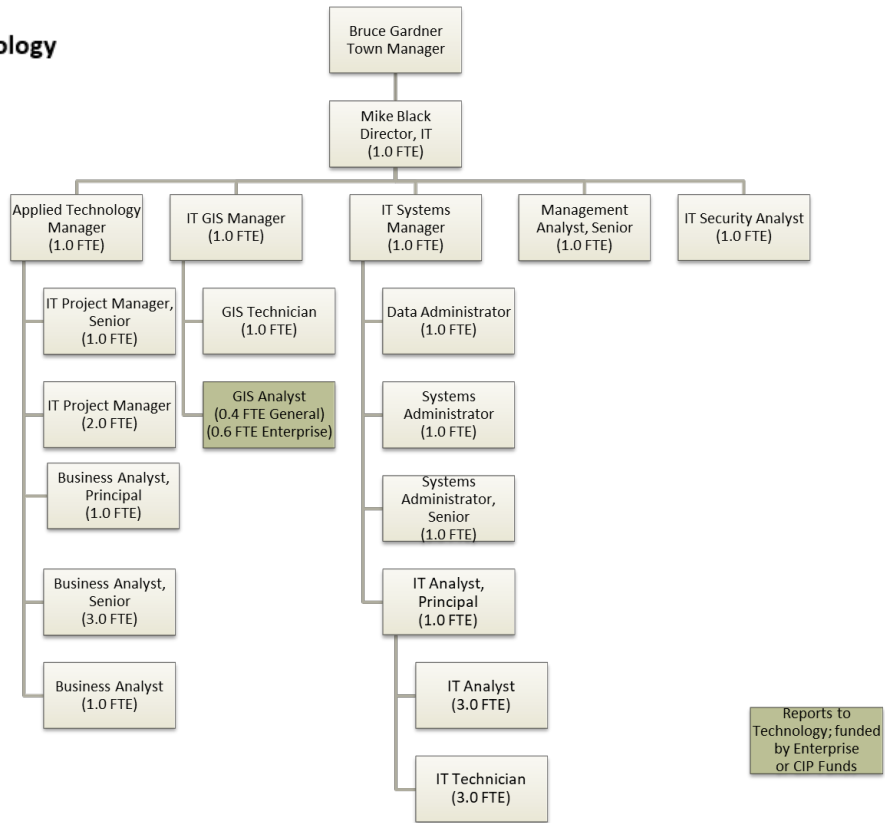






# Information Technology

**Information Technology**  
26.00 FTEs



## Department Description and Programs

The Information Technology Department is a core support department for the Town and staff. The department administers all technology-related services, including local area computer networks, voice, data and network infrastructure planning, maintenance and security, IT governance, project management, database administration, desktop and application support, geographic information systems (GIS), technology-use training, backups and data retention, and telecommunications. All programs in these areas are funded by the General Fund, with support received from enterprise funds via interdepartmental cross charges.

## Department Mission

The Information Technology Department will work collaboratively with its customers to provide value while identifying and implementing technologies that enable the Town to efficiently achieve its goals and provide services.

## Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure





# Information Technology

## FY 2024/25 Objectives

- Implement recommendations and strategies of the Information Technology Strategic Plan
- Ensure succession-planning efforts are mobilized in areas of need
- Review options for establishing an accessible fiber network to elevate the Town’s economic competitiveness within the region
- Continue to research and identify relevant technologies, innovations and practices that have the potential to advance a resilient and high quality of life for our residents
- Centralize Smart City projects by identifying public and private industry projects in Queen Creek. Identify future opportunities. Develop a report structure for tracking of Smart City initiatives

## Staffing by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Information Technology	13.0 <sup>1</sup>	14.0 <sup>1</sup>	17.0 <sup>1</sup>	21.0 <sup>1</sup>	26.0 <sup>1</sup>
<b>Department FTE</b>	<b>13.0</b>	<b>14.0</b>	<b>17.0</b>	<b>21.0</b>	<b>26.0</b>

<sup>1</sup>1.6 FTE Funded by Enterprise

## FTE Changes

FY 2024/25: Added 5.0 FTE, one Database Analyst, one Senior IT Business Analysts, and three IT Technicians to support the Town’s Recreation and Aquatic Facility and expanding Police Department.

FY 2023/24: Added 3.0 FTE, one IT Business Analyst, one IT Security Analyst, and one IT Analyst Principal to assist with service desk supervision and additional support of the Town’s growing workforce. One Senior IT Business Analyst was added during the mid-year budget adjustment.

FY 2022/23: Added 3.0 FTE, one IT Project Manager, one GIS Technician, and one Senior Management Analyst for IT. The IT Project Manager and GIS Technician will support the increasing number of IT related projects as the Town grows, and the Senior Management Analyst will provide needed administrative and budget support for IT.

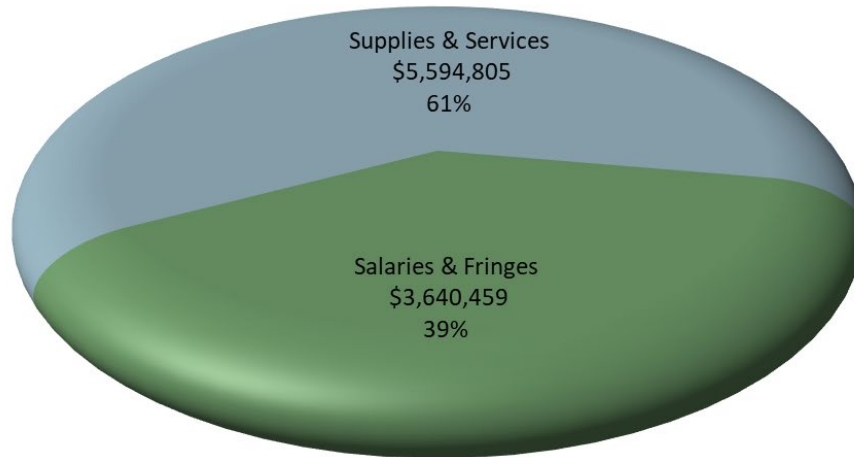
FY 2021/22: Added 1.0 FTE, one Business Systems & IT Training Analyst to help support IT with the increased workload brought on by the new Police Department.

FY 2020/21: Added 2.0 FTE in IT - one IT Project Manager & Security Analyst, and one System Administrator to support the newly created Police Department.



# Information Technology

Information Technology  
FY 2024/25 Adopted Budget \$9.2M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Revenue	\$ 398,950	\$ 404,395	\$ 2,224,574	\$ 3,223,517	\$ 3,463,490	\$ 239,973	7%
General Fund	\$ 3,128,228	\$ 4,419,154	\$ 3,950,921	\$ 5,336,132	\$ 5,771,774	\$ 435,642	8%
<b>Total</b>	<b>\$ 3,527,178</b>	<b>\$ 4,823,549</b>	<b>\$ 6,175,495</b>	<b>\$ 8,559,650</b>	<b>\$ 9,235,264</b>	<b>\$ 675,614</b>	<b>8%</b>
	\$ Change from Prior	\$ 1,296,371	\$ 1,351,945	\$ 2,384,155	\$ 675,614		
	% Change from Prior	37%	28%	39%	8%		

## Expenditure by Type

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,202,559	\$ 1,535,635	\$ 1,968,826	\$ 2,780,516	\$ 3,640,459	\$ 859,943	31%
Supplies & Services	\$ 2,324,620	\$ 3,287,915	\$ 4,206,669	\$ 5,779,134	\$ 5,594,805	\$ (184,329)	(3%)
<b>Division Total</b>	<b>\$ 3,527,178</b>	<b>\$ 4,823,549</b>	<b>\$ 6,175,495</b>	<b>\$ 8,559,650</b>	<b>\$ 9,235,264</b>	<b>\$ 675,614</b>	<b>8%</b>
	\$ Change from Prior	\$ 1,296,371	\$ 1,351,945	\$ 2,384,155	\$ 675,614		



# Information Technology

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## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budget includes the addition of 5.0 FTEs – one IT Analyst – Principal, one Senior IT Business Analyst, and three IT Technicians. It also includes a market increase of 4% and a merit allowance of up to 3% for employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Information Technology Department is a core support unit for the Town organization. Staff supports all Town Council, department goals and programs by continuously planning, developing and improving technologies for the Town. The FY 2024/25 supplies and service budget has been developed to supply necessary tools and resources towards strategic planning, and anticipated, upcoming projects. Changes to this budget reflects process improvement/changes, and the removal of one-time funding.

- Removing one-time funding \$1M for special project implementation.
- Reducing technical services \$75K through consolidating some technical services.
- Increasing software support \$480K based on the number of new systems/applications implemented, increasing number of staff, licensing requests, and inflation.
- Increasing repair and maintenance \$69K as I.T. continues to address migration projects, and increasing support requirements specific to the Towns existing VDI environment.

Additional one-time budget requests totaling \$327K has been included in the FY 2024/25 budget as a placeholder for the entire organization to address new FTE hardware/software requests, equipment purchases, system improvement projects, and software upgrades:

- PD Executime Replacement
- Special Event Wi-Fi Enhancement
- Hardware and Software On-Boarding Budget for Requested FY 2024/25 Town-Wide FTE

### Annual Funding:

Each year the Town sets aside a fixed amount totaling \$425K within the Information Technology Operating Budget to be used for ongoing repairs, maintenance, and replacement of critical operating assets. Beginning FY 2024/25, this budget will be moved from the IT Capital to the IT Supplies and Services budget to provide more accurate reporting:

- Switch Repair / Replacement
- Server Repair / Replacement
- Wireless Security Refresh
- Access Point Replacement
- Conference Room Repairs / Replacement
- Council Chamber Repair / Replacement



# Information Technology

## Program Performance – Information Technology

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Technology	Percent of employees rating overall satisfaction with the IT Department as “good” or “excellent”	98%	99%	99%	90%
	Network Uptime (%) <sup>1</sup>	99%	99%	99%	99%
	VDI User Experience as a Services (UxaaS) <sup>2</sup>	95%	90%	99%	90
	Phish Prone <sup>3</sup>	13%	25%	25%	25%

### Analysis of Performance

1. Determines overall health of the Towns Network (Sentinel Service Delivery Reports available on Sentinel dashboard).
2. Provides measures on user experience based on host hardware, network and application performance obtained via annual technology survey.
3. A measurement as to the likelihood Town Organization would be impacted by a phishing attack based on testing and training through contracted service "KnowBe4".

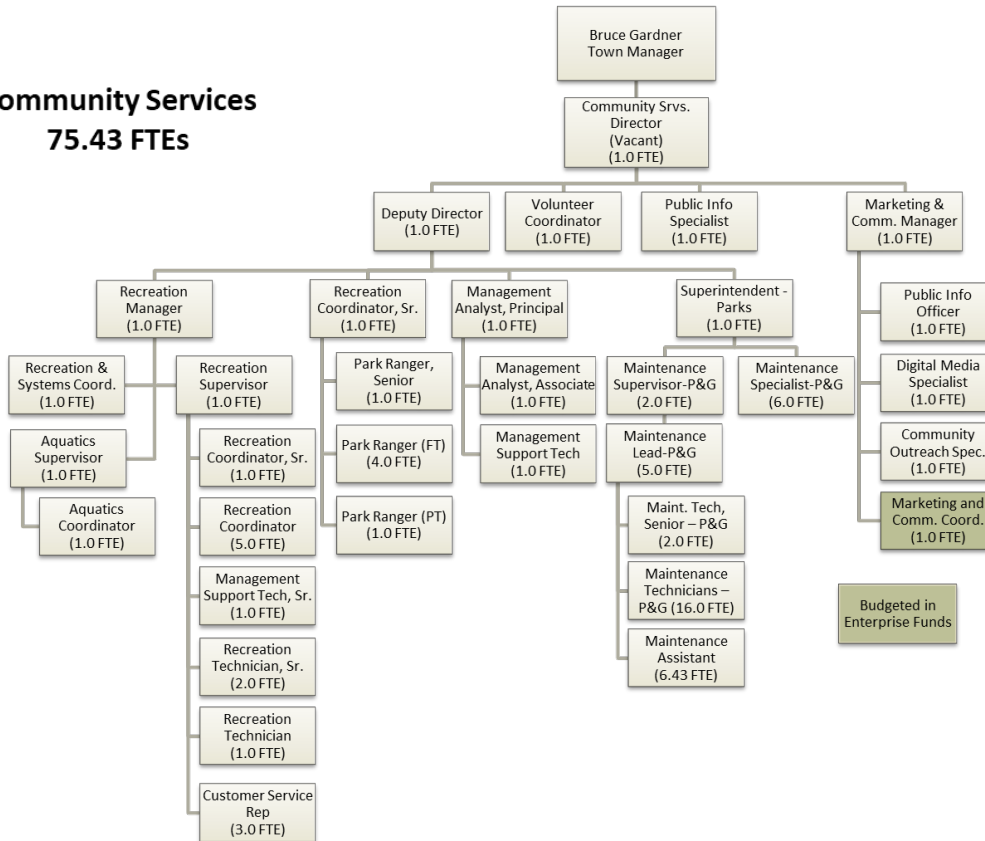






# Community Services

## Community Services 75.43 FTEs



## Department Description and Programs

The Community Services Department, merges parks and recreation, communications, marketing, volunteer coordination, and management of the library partnership and (future) human services into a single unit focused on meeting the needs of residents.

In FY 2023/24, the Town doubled the park spaces available to residents. In the next year, the Town will be adding new recreation and aquatic facilities, see growth to Town and non-Town events, anticipate higher use/demand of Town-owned properties, and have a large increase in the opportunities for volunteerism to add value and save resources.

Streamlining communication, planning and coordination is essential as the Frontier Family Park and other park sites become home to a growing number of sports leagues, events, tournaments, and activities.

FY 2023/24 saw a significant increase in the number and type of volunteer opportunities for residents. This exponential growth should continue into FY 2024/25 as community awareness and participation increase.

The Community Services Department structure provides flexibility for future community needs encompassing all aspects of human needs and services.



# Community Services

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## Department Mission

The goal of the Community Services Department is to create a strong sense of community through public outreach programs, events, partnerships, marketing campaigns, recreational programs, and safe, attractive, active park and trail amenities to enhance the quality of life in Queen Creek.

## Strategic Priorities

### Quality Lifestyle



### Safe Community



## FY 2024/25 Objectives

- Continue advancements in resident participation through multiple opportunities and strategies, such as community events, volunteerism and targeted outreach programs
- Continue advancements in parks, trails and open space design by encouraging frequent use by members of the community
- Provide and maintain high-quality, safe parks, trails and amenities to create a strong sense of community
- Strengthening the Town's identity by providing cohesive marketing, branding and collateral for all Town departments
- Providing a variety of recreational programs and opportunities to continue the tradition of a high quality of life for all Queen Creek residents
- Engage members of the community to donate their time and talents as volunteers for Town events and programs



# Community Services

Staffing by Division					
Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Actual	Actual	Actual	Revised	Adopted
Communications & Marketing	5.00 <sup>1</sup>	6.00 <sup>1</sup>	8.00 <sup>1</sup>	8.00 <sup>1</sup>	8.00 <sup>1</sup>
Recreation Programs	8.00	8.00	10.25	13.00 <sup>2</sup>	13.00 <sup>2</sup>
Aquatics Center	-	-	1.00	1.00	2.00 <sup>3</sup>
Recreation Center	-	-	-	1.00	7.00 <sup>4</sup>
Park Ranger	4.00	5.00	5.00	6.00	6.00
Parks & Ground Maintenance	-	-	26.43	39.43	39.43
<b>Department FTE</b>	<b>17.00</b>	<b>19.00</b>	<b>50.68</b>	<b>68.43</b>	<b>75.43</b>

<sup>1</sup>1.00 FTE allocated to Enterprise Funds

<sup>2</sup>FTE count does not include pooled positions for seasonal employees, which currently calculates to 11.00 FTEs.

<sup>3</sup>FTE count does not include pooled positions for seasonal employees, which currently calculates to 26.73 FTEs.

<sup>4</sup>FTE count does not include pooled positions for seasonal employees, which currently calculates to 20.85 FTEs.

## FTE Changes

FY 2024/25: Added a total of 7.0 new FTEs plus an additional 98,959 budget hours for part-time/seasonal employees to support the opening of the new Recreation and Aquatic Facility.

FY 2023/24: Added a total of 16.75 new FTEs plus an additional 4,632 budget hours for part-time employees to support the parks program expansion including the addition of Frontier Family Park. One Recreation Coordinator was added during the mid-year budget adjustment.

FY 2022/23: Added 5.25 FTE, a Deputy Director position to provide oversight for the Parks & Recreation functions as new parks are added; a Volunteer Coordinator position to develop and manage the Town’s volunteer program; an Aquatics Supervisor; an increase in part-time hours for a PT Recreation Tech position, equivalent to 0.25 FTEs; and movement of a Public Information Specialist from the Town Manager’s Office to Communications & Marketing. A Recreation Coordinator position was added at the mid-year in preparation for the parks expansion program. The Parks & Ground Maintenance division was also moved from Public Works to Community Services.

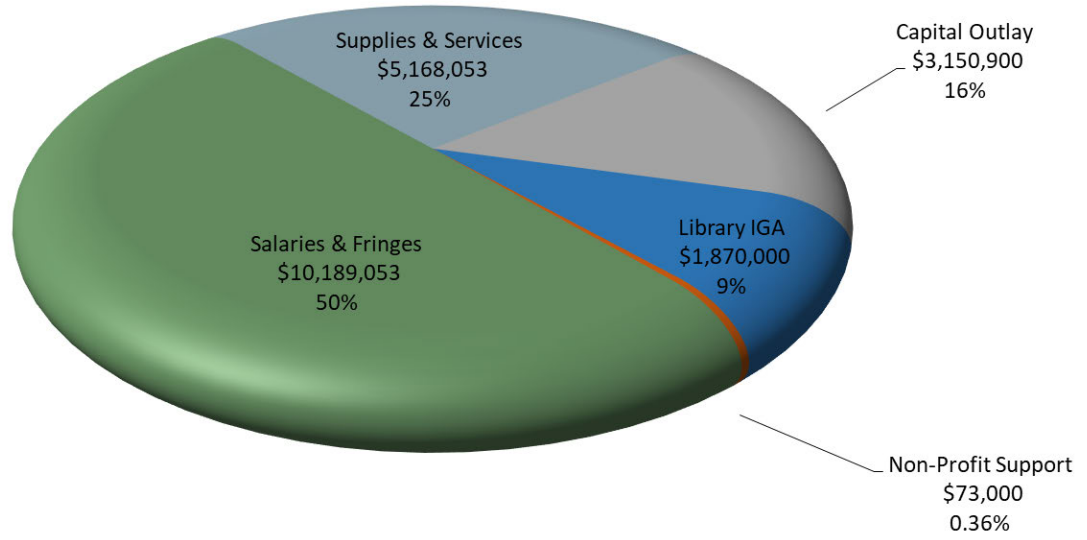
FY 2021/22: Added 2.0 FTE, a Public Information Officer – Public Safety to provide community outreach for both Police and Fire. A vacant position in the Town Manager’s Office was reclassified to a Park Ranger and moved to the Parks Ranger division at mid-year.

FY 2020/21: No changes.



# Community Services

Community Services  
FY 2024/25 Adopted Budget \$20.4M



## Funding Source

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Direct Revenues	\$ 669,784	\$ 787,539	\$ 1,000,473	\$ 1,151,500	\$ 2,030,040	\$ 878,540	76%
General Fund	\$ 3,899,762	\$ 4,886,429	\$ 7,213,929	\$ 12,804,911	\$ 18,420,966	\$ 5,616,055	44%
<b>Total</b>	<b>\$ 4,536,209</b>	<b>\$ 5,640,631</b>	<b>\$ 8,214,402</b>	<b>\$ 13,956,411</b>	<b>\$ 20,451,006</b>	<b>\$ 6,494,595</b>	<b>47%</b>
\$ Change from Prior		\$ 1,104,422	\$ 2,573,771	\$ 5,742,009	\$ 6,494,595		
% Change from Prior		24%	46%	70%	47%		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 3,417,352	\$ 4,030,986	\$ 4,816,102	\$ 6,885,912	\$ 10,189,053	\$ 3,303,141	48%
Supplies & Services	\$ 1,068,603	\$ 1,529,905	\$ 1,792,664	\$ 2,423,597	\$ 5,168,053	\$ 2,744,456	113%
Capital Outlay	\$ -	\$ 53,039	\$ 23,825	\$ 2,535,783	\$ 3,150,900	\$ 615,117	24%
Library IGA	\$ 50,254	\$ -	\$ 1,536,311	\$ 2,038,119	\$ 1,870,000	\$ (168,119)	(8%)
Non-Profit Support	\$ -	\$ 26,700	\$ 45,500	\$ 73,000	\$ 73,000	\$ -	0%
<b>Department Total</b>	<b>\$ 4,536,209</b>	<b>\$ 5,640,631</b>	<b>\$ 8,214,402</b>	<b>\$ 13,956,411</b>	<b>\$ 20,451,006</b>	<b>\$ 6,494,595</b>	<b>47%</b>
\$ Change from Prior		\$ 1,104,422	\$ 2,573,771	\$ 5,742,009	\$ 6,494,595		
% Change from Prior		24%	46%	70%	47%		



# Community Services

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Communications & Marketing	\$ 884,830	\$ 1,045,277	\$ 1,364,115	\$ 1,489,975	\$ 1,605,073	\$ 115,098	8%
Recreation Annex/Admin	\$ 1,097,765	\$ 1,384,525	\$ 1,961,991	\$ 2,665,718	\$ 2,450,709	\$ (215,009)	(8%)
Aquatics Center	\$ -	\$ -	\$ -	\$ 105,799	\$ 2,371,541	\$ 2,265,742	2142%
Recreation Center	\$ -	\$ -	\$ -	\$ 1,379,884	\$ 5,258,107	\$ 3,878,223	281%
Park Rangers	\$ 262,724	\$ 351,008	\$ 345,798	\$ 507,542	\$ 658,525	\$ 150,983	30%
Grounds Maintenance	\$ 2,240,636	\$ 2,833,120	\$ 2,960,687	\$ 5,696,374	\$ 6,164,051	\$ 467,677	8%
Library IGA	\$ 50,254	\$ -	\$ 1,536,311	\$ 2,038,119	\$ 1,870,000	\$ (168,119)	(8%)
Non-Profit Support	\$ -	\$ 26,700	\$ 45,500	\$ 73,000	\$ 73,000	\$ -	0%
<b>Department Total</b>	<b>\$ 4,536,209</b>	<b>\$ 5,640,631</b>	<b>\$ 8,214,402</b>	<b>\$ 13,956,411</b>	<b>\$ 20,451,006</b>	<b>\$ 6,494,595</b>	<b>47%</b>
\$ Change from Prior		\$ 1,104,422	\$ 2,573,771	\$ 5,742,009	\$ 6,494,595		
% Change from Prior		24%	46%	70%	47%		



# Community Services

## Program Operating Budget - Communications & Marketing

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 567,876	\$ 687,768	\$ 956,243	\$ 998,050	\$ 1,026,663	\$ 28,613	3%
Supplies & Services	\$ 316,953	\$ 357,509	\$ 407,872	\$ 491,925	\$ 578,410	\$ 86,485	18%
<b>Division Total</b>	<b>\$ 884,830</b>	<b>\$ 1,045,277</b>	<b>\$ 1,364,115</b>	<b>\$ 1,489,975</b>	<b>\$ 1,605,073</b>	<b>\$ 115,098</b>	<b>8%</b>
\$ Change from Prior		\$ 160,448	\$ 318,838	\$ 125,860	\$ 115,098		
% Change from Prior		18%	31%	9%	8%		

## Budget Notes and Changes

### Salaries & Fringes:

The Personnel budget includes a market increase of 4% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Communications and Marketing division is responsible for the oversight and standardization of communications, advertising, and community outreach for all Town-wide programs. In FY 2024/25 the supplies and services budget reflects a net increase of \$86K (18%) and can be attributed to the following adjustments and/or initiatives:

- Base budget increase to Printing & Marketing - \$13K
- Base budget increase to Volunteer Supplies - \$36K
- Base budget increase to Postage to reflect the cost of one yearly Town mailing - \$4K
- Base budget increase to the Community Outreach budget in preparation for the Mayor's Youth/Teen Commission - \$33K
- A one-time request to enclose the Library Lobby Nook - \$28K
- Removal of a one-time expense for a Website Refresh - \$37K



# Community Services

## Program Performance – Communications & Marketing

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Percent of residents rating effectiveness of Town communication as “good” or “excellent” <sup>1</sup>	N/A	90%	91%	N/A
	Page views on the Town of Queen Creek's homepage of the website <sup>2</sup>	259,803	200,000	205,296	200,000
Image & Identity	Number of volunteer hours generated by the Town's volunteer program, including partnered youth sports leagues	83,956	86,000	91,102	95,000

### Analysis of Performance

1. The Town conducts a biennial citizen survey every 24 months. The next survey is scheduled for Fall 2025 (FY 2025/26).
2. Google analytics no longer captures unique page views – numbers reflect total page views of the homepage.





# Community Services

## Program Operating Budget - Parks & Grounds Maintenance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,779,387	\$ 1,964,956	\$ 2,110,648	\$ 3,395,451	\$ 3,585,701	\$ 190,250	6%
Supplies & Services	\$ 461,249	\$ 815,124	\$ 826,213	\$ 1,221,335	\$ 2,227,450	\$ 1,006,115	82%
Capital Outlay	\$ -	\$ 53,039	\$ 23,825	\$ 1,079,588	\$ 350,900	\$ (728,688)	(67%)
<b>Division Total</b>	<b>\$ 2,240,636</b>	<b>\$ 2,833,120</b>	<b>\$ 2,960,687</b>	<b>\$ 5,696,374</b>	<b>\$ 6,164,051</b>	<b>\$ 467,677</b>	<b>8%</b>
\$ Change from Prior		\$ 592,484	\$ 127,566	\$ 2,735,687	\$ 467,677		
% Change from Prior				92%	8%		

### Budget Notes and Changes

#### Salaries & Fringes:

Personnel budgets include a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Parks & Grounds Maintenance division is responsible for the maintenance and appearance of all Town parks and Town-owned facilities. In the FY 2024/25, the Grounds Maintenance supplies and services budget reflects a net increase of \$1M (82%) and can be attributed to the some of the following significant items:

- Base budget increase to General Services for lake fish stocking and equipment warranty - \$42K
- Base budget for MCOP & FFP Water/Wastewater moved to Grounds - \$650K
- Base budget for MCOP & FFP Electricity moved to Grounds - \$330K
- Base budget for MCOP & FFP Trash moved to Grounds - \$35K
- Established a base budget for Annual Repair/Replace Funding - \$200K (*see below for breakdown*)
- Removal of one-time FTE phone equipment - \$5K
- Removal of one-time Drywell supplemental - \$95K
- Removal of one-time FY 2022/23 carryforwards - \$150K

#### Annual Funding:

Starting FY 2024/25, the Town will set aside a fixed amount totaling \$200K within the Grounds Maintenance Operating Budget each year, to be used for ongoing repairs and replacement of critical operating assets:

- Repair or replace aging park amenities like trash receptacles, benches, signage, scuppers, etc.
- Repair or replace aging maintenance equipment like irrigation controllers, playground equipment, heavy equipment, sod cutter, aerator attachment, etc.
- Other projects related to ongoing maintenance of aging park facilities like painting ramadas, fence repairs, etc.

#### Capital Outlay:

In FY 2024/25, the Grounds Maintenance Capital Outlay budget reflects a net decrease of \$728K and can be attributed to some of the following items:

- One-time request to resurface the splashpad at MCOP - \$230K
- One-time equipment request for a Boom Lift - \$75K
- One-time request to replace the arena footing at the Community Arena - \$45K
- Removal of one-time FY 2023/24 vehicle and equipment expenses for Frontier Family Park – \$1M



# Community Services

## Program Performance – Parks & Grounds Maintenance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Percent of outdoor amenity rental rating overall satisfaction with quality of the rental as “good” or “excellent” <sup>1</sup>	N/A	N/A	N/A	90%
Image & Identity	Percent of Town sports field/court rentals rating overall satisfaction with quality of the rental as “good” or “excellent” <sup>1</sup>	N/A	N/A	N/A	90%

### Analysis of Performance

1. This measure will be starting in FY 2024/25. There is no historical data or projections for FY 2023/24.



# Community Services

## Program Operating Budget - Recreation Annex/Admin

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 824,587	\$ 1,056,035	\$ 1,420,279	\$ 1,914,955	\$ 1,921,677	\$ 6,722	0%
Supplies & Services	\$ 273,178	\$ 328,490	\$ 541,712	\$ 674,452	\$ 598,060	\$ (76,392)	(11%)
<b>Division Total</b>	<b>\$ 1,097,765</b>	<b>\$ 1,384,525</b>	<b>\$ 1,961,991</b>	<b>\$ 2,589,407</b>	<b>\$ 2,519,737</b>	<b>\$ (69,670)</b>	<b>(3%)</b>
\$ Change from Prior		\$ 286,761	\$ 577,466	\$ 627,416	\$ (69,670)		
% Change from Prior		26%	42%	32%	(3%)		

## Budget Notes and Changes

### Salaries & Fringes:

One FTE moved from Recreation to the Park Rangers division. Includes a market increase of 4% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Recreation Services division is responsible for the operations of recreation programming and partnerships, special events, special interest classes, youth sports, community outreach programs including senior adult programs, and reservations and rentals. In FY 2024/25, the Recreation supplies and services budget reflects a net decrease of \$76K (11%) and are attributed to some of the following significant items:

- Base budget increase to Contracted Classes to reflect current operations - \$50K
- Removal of one-time FY 2023/24 supplemental expenses - \$57K
- Removal of Trunk-or-Treat funding - \$125K



# Community Services

## Program Performance – Recreation Annex/Admin

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Percent of residents rating service related to community parks and recreation services as “good” or “excellent” <sup>(1)(2)</sup>	N/A	95%	88%	N/A
	Total number of Special Interest Class (SIC) participants	5,090	5,500	5,800	6,000
Image & Identity	Percent of recreation program users rating overall satisfaction with quality of program as “good” or “excellent”	91%	98%	95%	90%
	Percent of special event process participants ranking the process as “good” or “excellent” <sup>1</sup>	N/A	95%	95%	N/A

### Analysis of Performance

1. The Town conducts a biennial citizen survey every 24 months. The next survey is scheduled for Fall 2025 (FY 2025/26).
2. Updated performance measure language to align better with the citizen survey question utilized for this measure.



# Community Services

## Program Operating Budget - Aquatics

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ 105,799	\$ 1,534,838	\$ 1,429,039	1351%
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 836,703	\$ 836,703	N/A
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,799</b>	<b>\$ 2,371,541</b>	<b>\$ 2,265,742</b>	<b>2142%</b>
		\$ -	\$ -	\$ 105,799	\$ 2,265,742		2142%

### Budget Notes and Changes

#### Salaries & Fringes:

Includes the addition of 1.0 FTE, an Aquatics Coordinator, plus an additional 55,595 budget hours for part-time/seasonal employees to support the new Aquatic Center. The Personnel budget includes a market increase of 4% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Aquatics division is responsible for the programming, operation and maintenance of the Town Aquatic Center. Program offerings include learn to swim lessons, water safety education, aquatic fitness, open swim and other water recreation opportunities. In FY 2024/25 the supplies and services has established a budget of \$836K and can be attributed to some of the following:

- Water/Wastewater utility budget - \$66K
- Electrical utility budget - \$247K
- Gas utility budget - \$115K
- Waste (Trash) utility budget - \$30K
- Pool Chemicals - \$88K
- One-time expense for space rental and plan review - \$27K



# Community Services

## Program Operating Budget - Recreation Center

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 1,566,062	\$ 1,566,062	N/A
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 892,045	\$ 892,045	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,379,884	\$ 2,800,000	\$ 1,420,116	103%
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,379,884</b>	<b>\$ 5,258,107</b>	<b>\$ 3,878,223</b>	<b>281%</b>
	\$ Change from Prior		\$ -	\$ -	\$ 1,379,884	\$ 3,878,223	
	% Change from Prior					281%	

## Budget Notes and Changes

### Salaries & Fringes:

Includes the addition of 6.0 new FTEs plus an additional 43,364 budget hours for part-time/seasonal employees to support the new Recreation Center. The Personnel budget includes a market increase of 4% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Recreation Center is responsible for the programming, operation and maintenance of the Town Recreation Center. Program offerings include teen recreation programming, special events, special interest classes, adult and youth sports, fitness center, fitness classes, walking track, drop-in sport courts, and reservations and rentals. In FY 2024/25 the supplies and services has established a budget of \$892K and can be attributed to some of the following:

- Water/Wastewater utility budget - \$44K
- Electrical utility budget - \$165K
- Gas utility budget - \$77K
- Waste (Trash) utility budget - \$20K
- One-time expense for storage rentals and cell equipment related to new FTEs - \$18K

### Capital Outlay:

In FY 2024/25, the Recreation Center Capital Outlay budget includes a \$2.8M one-time placeholder for the remaining FFE items/equipment.



# Community Services

## Program Operating Budget - Park Rangers

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 245,502	\$ 322,227	\$ 328,931	\$ 471,657	\$ 623,140	\$ 151,483	32%
Supplies & Services	\$ 17,222	\$ 28,781	\$ 16,867	\$ 35,885	\$ 35,385	\$ (500)	(1%)
<b>Division Total</b>	<b>\$ 262,724</b>	<b>\$ 351,008</b>	<b>\$ 345,798</b>	<b>\$ 507,542</b>	<b>\$ 658,525</b>	<b>\$ 150,983</b>	<b>30%</b>
\$ Change from Prior		\$ 88,284	\$ (5,210)	\$ 161,744	\$ 150,983		
% Change from Prior				47%	30%		

## Budget Notes and Changes

### Salaries & Fringes:

One position was moved from Recreation Admin division to the Park Rangers division. The Personnel budget also includes a market increase of 4% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Park Ranger division is responsible for patrolling and maintaining the Town of Queen Creek's parks and trails systems to ensure safe environments for Queen Creek residents and visitors alike. In FY 2024/25 the supplies and services budget reflects a decrease of \$500 (1%) and is attributed to the removal of one-time expenses related to FY 2023/24 FTEs.



# Community Services

## Program Operating Budget - Library IGA

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Library IGA	\$ 50,254	\$ -	\$ 1,536,311	\$ 2,038,119	\$ 1,870,000	\$ (168,119)	(8%)
<b>Division Total</b>	<b>\$ 50,254</b>	<b>\$ -</b>	<b>\$ 1,536,311</b>	<b>\$ 2,038,119</b>	<b>\$ 1,870,000</b>	<b>\$ (168,119)</b>	<b>(8%)</b>
\$ Change from Prior		\$ (50,254)	\$ 1,536,311	\$ 501,808	\$ (168,119)		
% Change from Prior				33%	(8%)		

## Budget Notes and Changes

### Library IGA:

A new intergovernmental agreement (IGA) with the Maricopa County Library District (MCLD) went into effect FY 2022/23. The FY 2024/25 budget reflects a net decrease of \$168K (8%) set forth by MCLD.





# Community Services

## Program Operating Budget - Non-Profit Support

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Non-Profit Support	\$ -	\$ 26,700	\$ 45,500	\$ 60,000	\$ 60,000	\$ -	0%
San Tan Historical Society	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0%
<b>Division Total</b>	<b>\$ 13,000</b>	<b>\$ 26,700</b>	<b>\$ 58,500</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>0%</b>
\$ Change from Prior		\$ 13,700	\$ 31,800	\$ 14,500	\$ -		
% Change from Prior				25%	0%		

\*Non-Profit historical actuals are only reflective of monetary support. In-kind services are an absorbed expense in the appropriate departmental budget.

## Budget Notes and Changes

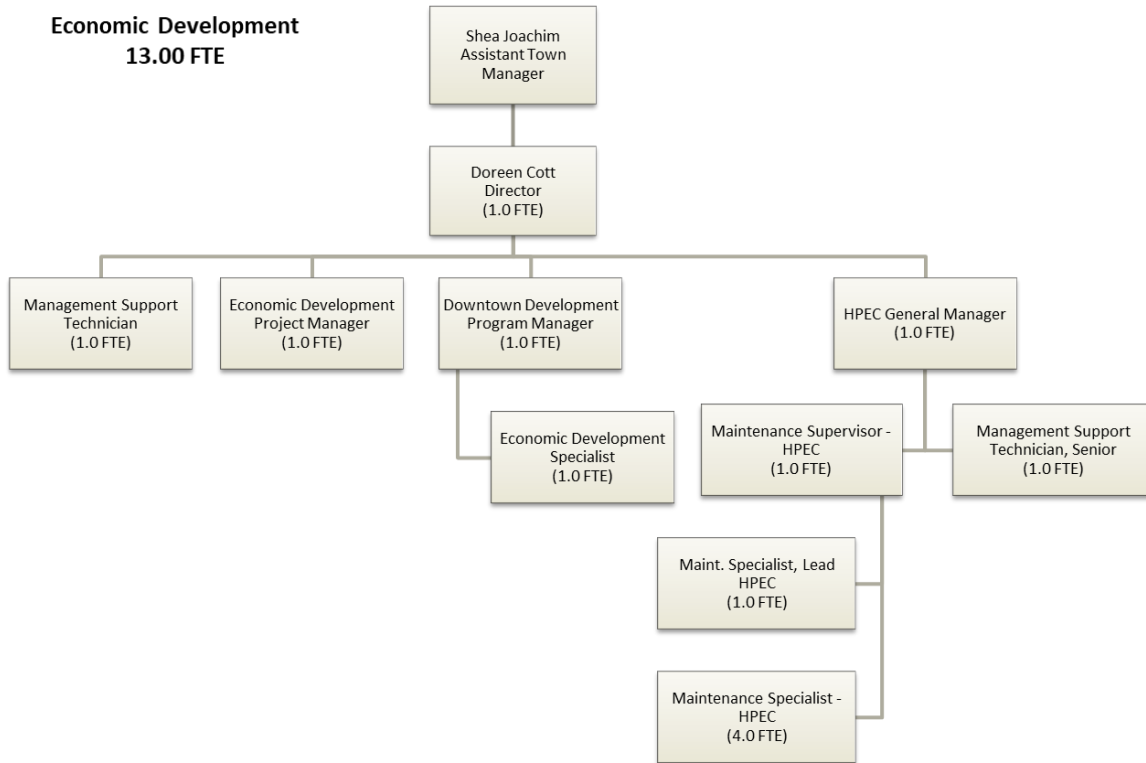
### Non-Profit Support:

Annually the Town accepts applications from non-profit groups requesting support for the programs they offer to the Queen Creek community. In February 2014, Town Council established a total funding level of not more than 0.2% of the General Fund expenditures be allocated to fund non-profit agency requests in total for both monetary as well as in-kind services. The Town Council's objective is that any funding provided to a non-profit group will provide a direct benefit to the Queen Creek residents. The FY 2024/25 budget includes a \$60,000 placeholder for these requests. For FY 2024/25, twelve applications requesting donations were received and reviewed by an internal committee, with eleven applications recommended for funding.

Entity	Program Purpose	FY 2024/25 Requested	FY 2024/25 Adopted
<b>Monetary Support</b>			
Amore Senior Support Network	Queen Creek Senior Services & Outreach	\$5,195	\$5,195
About Care	Empower Independent Living for Queen Creek Elderly & Disabled	\$15,000	\$5,000
Hoofbeats with Heart	Equine-Facilitated Learning & Hippotherapy Scholarships for Queen Creek Residents	\$10,000	\$10,000
Rotary Club	"Run for Resilience" Event that Furthers Other Public Programming in Queen Creek	\$3,000	\$3,000
Mental Health Fest	Public Programming Support	\$6,000	\$3,000
American Legion Post #129	Veteran's Support Services	\$4,500	\$2,400
Child Crisis Arizona	Adoption, Foster Care & Child Abuse Services	\$7,500	\$0
Mary Gloria Foundation	Health & Wellness Fair	\$2,350	\$2,350
Stephanie's Angels	Golf Tournament that Furthers Other Public Programming	\$5,000	\$2,500
<b>Total Monetary Support</b>		<b>\$58,545</b>	<b>\$33,445</b>
<b>In-Kind Support</b>			
American Legion Post #129	Veteran's Assistance Office Space	\$3,000	\$3,000
Kiwanis Club of Queen Creek	Kid's Christmas Car Show & Toy Drive	\$1,160	\$1,160
Mary Gloria Foundation	Health & Wellness Fair Library Rooms & Parking Lot	\$1,480	\$1,480
Queen Creek 4H	Horse Practice Arena	\$25,200	\$9,000
Queen Creek 4H	Quarterly Meeting Space	\$648	\$648
Alexander Neville Foundation/ Southeast Valley Community Alliance	Parent Connections Academy	\$1,215	\$1,215
<b>Total In-Kind Support</b>		<b>\$32,703</b>	<b>\$16,503</b>
<b>Total Town Support - Monetary &amp; In-Kind</b>		<b>\$91,248</b>	<b>\$49,948</b>



# Economic Development



## Department Description and Programs

The Economic Development Department consists of two divisions: Economic Development and Horseshoe Park & Equestrian Centre (HPEC). The Economic Development Division is responsible for business attraction, retention and expansion, as well as the promotion of opportunities available for private investment in the community.

The HPEC division is responsible for the management of HPEC, including event planning and coordination, promoter relations and facility maintenance.

## Department Mission

The goal of the Economic Development Department is to provide for the long-term economic sustainability of the community through a comprehensive and coordinated program of economic development, which includes business attraction, retention and expansion, real estate activities, event development, and tourism activities.

## Strategic Priorities

Secure Future



Quality Lifestyle





# Economic Development

## FY 2024/25 Objectives

- Work with the ASLD and property owners in the northern tier on a branding strategy for this key area, and continue to market Queen Creek’s industrial opportunities.
- Continue to implement the Water Allocation Policy that includes a strategic water allocation for targeted sector prospects that will bring a significant number of jobs, CapEx, and/or high wage jobs to QC.
- Implement the key priorities and recommendations in the Town Center/Downtown Plan Update.
- Implement the recommendations in the HPEC Five Year Strategic Plan.

## Staffing by Division

Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Actual	Actual	Actual	Revised	Adopted
Economic Development	5.00	4.00	5.00	5.00	5.00
Horseshoe Park Equestrian Centre	7.00	8.00	8.00	9.00	8.00
<b>Department FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>14.00</b>	<b>13.00</b>

## FTE Changes

FY 2024/25: Reclassified one FTE to support HPEC. One position is now reporting to Facilities but the funding will remain with HPEC.

FY 2023/24: Added one Maintenance Specialist to support the Horseshoe Park & Equestrian Centre.

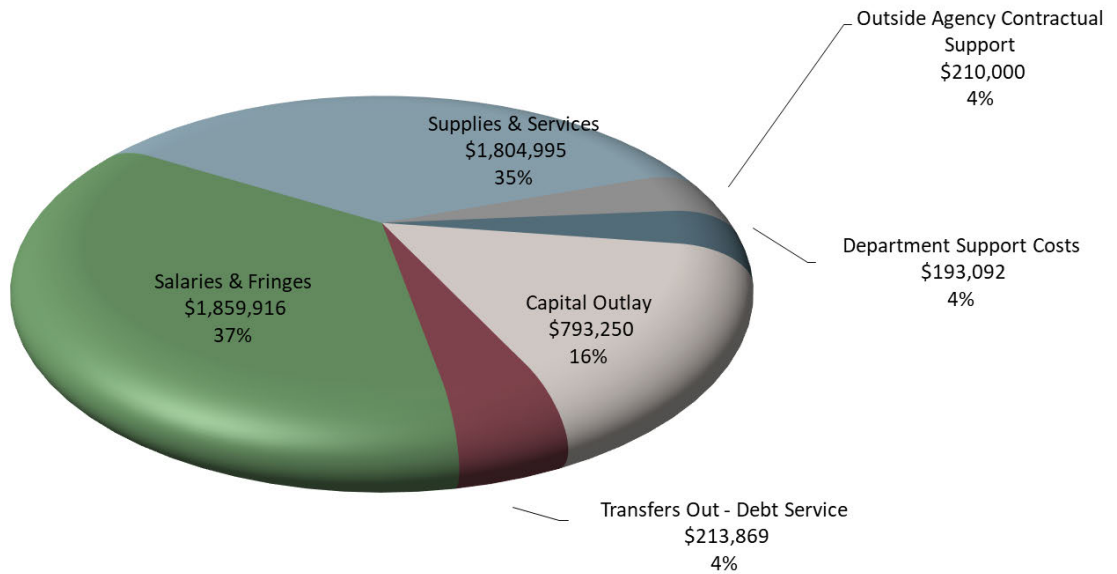
FY 2022/23: Added one Economic Development Program Coordinator position.

FY 2021/22: Added one Maintenance & Operating Specialist to support the Horseshoe Park & Equestrian Centre with the addition of new and expanded events. Moved the Real Estate and ROW Coordinator position to the new CIP Administration division.



# Economic Development

Economic Development  
FY 2024/25 Adopted Budget \$5.0M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Horseshoe Park Equestrian Centre Revenues	\$ 778,035	\$ 1,122,194	\$ 1,169,476	\$ 1,363,268	\$ 1,552,404	\$ 189,136	14%
General Fund	\$ 2,198,547	\$ 2,415,977	\$ 2,518,519	\$ 3,377,517	\$ 3,522,718	\$ 145,201	4%
<b>Total</b>	<b>\$ 2,976,582</b>	<b>\$ 3,538,171</b>	<b>\$ 3,687,996</b>	<b>\$ 4,740,785</b>	<b>\$ 5,075,122</b>	<b>\$ 334,337</b>	<b>7%</b>
	\$ Change from Prior	\$ 561,589	\$ 149,825	\$ 1,052,789	\$ 334,337		
	% Change from Prior	19%	4%	29%	7%		

## Expenditure by Fund

Fund	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Horseshoe Park Equestrian Centre	\$ 1,612,722	\$ 2,459,580	\$ 2,504,001	\$ 3,483,114	\$ 3,626,604	\$ 143,490	4%
General Fund	\$ 1,363,860	\$ 1,078,591	\$ 1,183,995	\$ 1,257,671	\$ 1,448,518	\$ 190,847	15%
<b>Department Total</b>	<b>\$ 2,976,582</b>	<b>\$ 3,538,171</b>	<b>\$ 3,687,996</b>	<b>\$ 4,740,785</b>	<b>\$ 5,075,122</b>	<b>\$ 334,337</b>	<b>7%</b>
	\$ Change from Prior	\$ 561,589	\$ 149,825	\$ 1,052,789	\$ 334,337		
	% Change from Prior	19%	4%	29%	7%		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,156,682	\$ 1,438,617	\$ 1,652,114	\$ 1,767,687	\$ 1,859,916	\$ 92,229	5%
Supplies & Services	\$ 1,263,149	\$ 935,267	\$ 1,125,561	\$ 1,432,660	\$ 1,804,995	\$ 372,335	26%
Outside Agency Contractual Support	\$ 125,000	\$ 210,000	\$ 208,750	\$ 210,000	\$ 210,000	\$ -	0%
Department Support Costs	\$ 111,587	\$ 111,587	\$ 164,076	\$ 189,408	\$ 193,092	\$ 3,684	2%
Capital Outlay	\$ 25,979	\$ 552,467	\$ 242,273	\$ 849,301	\$ 793,250	\$ (56,051)	(7%)
<b>Subtotal Expenses</b>	<b>\$ 2,682,397</b>	<b>\$ 3,247,938</b>	<b>\$ 3,392,773</b>	<b>\$ 4,449,056</b>	<b>\$ 4,861,253</b>	<b>\$ 412,197</b>	<b>9%</b>
Transfers Out - Debt Service	\$ 294,185	\$ 290,232	\$ 295,223	\$ 291,729	\$ 213,869	\$ (77,860)	(27%)
<b>Department Total</b>	<b>\$ 2,976,582</b>	<b>\$ 3,538,171</b>	<b>\$ 3,687,996</b>	<b>\$ 4,740,785</b>	<b>\$ 5,075,122</b>	<b>\$ 334,337</b>	<b>7%</b>
	\$ Change from Prior	\$ 561,589	\$ 149,825	\$ 1,052,789	\$ 334,337		
	% Change from Prior	19%	4%	29%	7%		



# Economic Development

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Economic Development	\$ 1,363,860	\$ 1,078,591	\$ 1,183,995	\$ 1,257,671	\$ 1,448,518	\$ 190,847	15%
Horseshoe Park Equestrian Centre	\$ 1,612,722	\$ 2,459,580	\$ 2,504,001	\$ 3,483,114	\$ 3,626,604	\$ 143,490	4%
<b>Department Total</b>	<b>\$ 2,976,582</b>	<b>\$ 3,538,171</b>	<b>\$ 3,687,996</b>	<b>\$ 4,740,785</b>	<b>\$ 5,075,122</b>	<b>\$ 334,337</b>	<b>7%</b>
	\$ Change from Prior	\$ 561,589	\$ 149,825	\$ 1,052,789	\$ 334,337		
	% Change from Prior	19%	4%	29%	7%		



# Economic Development

## Program Operating Budget - Economic Development

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 606,430	\$ 641,911	\$ 763,754	\$ 830,321	\$ 842,583	\$ 12,262	1%
Supplies & Services	\$ 632,430	\$ 226,679	\$ 211,491	\$ 217,350	\$ 395,935	\$ 178,585	82%
<b>Subtotal Expenses</b>	<b>\$ 1,238,860</b>	<b>\$ 868,591</b>	<b>\$ 975,245</b>	<b>\$ 1,047,671</b>	<b>\$ 1,238,518</b>	<b>\$ 190,847</b>	<b>18%</b>
Outside Agency Contractual Support	\$ 125,000	\$ 210,000	\$ 208,750	\$ 210,000	\$ 210,000	\$ -	0%
<b>Division Total</b>	<b>\$ 1,363,860</b>	<b>\$ 1,078,591</b>	<b>\$ 1,183,995</b>	<b>\$ 1,257,671</b>	<b>\$ 1,448,518</b>	<b>\$ 381,694</b>	<b>15%</b>
	\$ Change from Prior	\$ (285,269)	\$ 105,404	\$ 73,676	\$ 190,847		
	% Change from Prior	(21%)	10%	6%	15%		

### Budget Notes and Changes

#### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Economic Development Division is responsible for business attraction, retention and expansion, as well as the promotion of opportunities available for private investment in the community. The FY 2024/25 supplies and service budget for Economic Development reflects a net increase of \$178K (82%) and can be attributed to some of the following items:

- Base budget increase to Subscriptions to accommodate increased contracted rates - \$5K
- Base budget increase to Community Outreach for the Town’s AAED Sponsorship - \$2K
- Transfer of Town Center expenses to Economic Development - \$171K

#### Outside Agency Contractual Support:

This category reflects the amount of support the Town of Queen Creek provides the Queen Creek Chamber of Commerce (\$75K), and Queen Creek Performing Arts Center (\$135K).



# Economic Development

## Program Performance – Economic Development

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Number of staff-assisted projects, staff-assisted business expansion and staff-assisted business retention special projects <sup>1</sup>	81	55	75	85
Land Use & Economic Development	Average weekly users of Gangplank Program <sup>2</sup>	12	17	14	27
	Percentage increase in sales tax revenue <sup>3</sup>	16%	11%	14%	10%

### Analysis of Performance

1. This includes the number of total projects that the staff assisted, including GPEC/ACA RFIs that QC sites were submitted for, staff-assisted business expansion and retention projects.
2. Number of average weekly users of Gangplank Program. These numbers do not include weekly hacknight attendance and any other special programs that Gangplank hosts outside the hours of 8am-5pm, Mon-Fri.
3. Sales tax revenue is highly dependent on the larger Arizona economy. The target and actual are based on year-over-year increases in sales tax collections excluding construction sales tax and communications/utilities activity.



# Economic Development - HPEC

## Program Operating Budget - Horseshoe Park & Equestrian Centre (HPEC)

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 550,252	\$ 796,706	\$ 888,360	\$ 937,366	\$ 1,017,333	\$ 79,967	9%
Supplies & Services	\$ 630,720	\$ 708,588	\$ 914,069	\$ 1,215,310	\$ 1,409,060	\$ 193,750	16%
Department Support Costs	\$ 111,587	\$ 111,587	\$ 164,076	\$ 189,408	\$ 193,092	\$ 3,684	2%
Capital Outlay	\$ 25,979	\$ 552,467	\$ 242,273	\$ 849,301	\$ 793,250	\$ (56,051)	(7%)
<b>Subtotal Expenses</b>	<b>\$ 1,318,537</b>	<b>\$ 2,169,348</b>	<b>\$ 2,208,778</b>	<b>\$ 3,191,385</b>	<b>\$ 3,412,735</b>	<b>\$ 221,350</b>	<b>7%</b>
Transfers Out - Debt Service	\$ 294,185	\$ 290,232	\$ 295,223	\$ 291,729	\$ 213,869	\$ (77,860)	(27%)
<b>Division Total</b>	<b>\$ 1,612,722</b>	<b>\$ 2,459,580</b>	<b>\$ 2,504,001</b>	<b>\$ 3,483,114</b>	<b>\$ 3,626,604</b>	<b>\$ 143,490</b>	<b>4%</b>
	\$ Change from Prior	\$ 846,857	\$ 44,421	\$ 979,113	\$ 143,490		
	% Change from Prior	53%	2%	39%	4%		

### Budget Notes and Changes

#### Salaries & Fringes:

The Personnel budget also includes an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

Horseshoe Park is a full service, seasonal event center focused on competitive equestrian events organized and produced by a wide range of event producers, as well as non-equestrian events that are produced at the facility. The FY 2024/25 supplies and service budget for this division reflects a \$193K (16%) net increase and can be attributed to some of the following:

- Base budget increase to General Services for increased contracted rates for organic waste removal and contracted temporary labor services - \$50K
- Base budget increase to Electricity, Trash, and Data to align with current operations - \$40K
- Base budget increase to Equipment Rental to reflect increase for use of a loader and light towers- \$51K
- Base budget increase to Stall supplies to accommodate increased re-sell demand for stall bedding - \$16K
- Base budget increase to Fuel to reflect current usage - \$8K
- Various base budget increases to accommodate increased rates for services - \$28K

#### Annual Funding:

- Replace footing in Arena 2
- Replace a portion of current stall mats
- Replace a portion of current barn stall fronts
- Replace skylights in Arena 1

#### Department Support Costs:

Support Costs are the charges from the General Fund for services such as Human Resources, Finance, Payroll, and Information Technology. Any changes identified in this budget is the result of a service/support change from partnering departments and updating the formula to include current operating numbers.

#### Capital Outlay:

The FY 2024/25 HPEC capital outlay budget contains the following requests:

- 7 Big Fans - \$96K
- Marquee Sign (revenue commitment required) - \$535K
- 40 Additional Stalls - \$161K





# Economic Development – HPEC

## Program Performance – Horseshoe Park & Equestrian Centre

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Community Involvement	Number of HPEC event days – equestrian driven <sup>1</sup>	81	55	75	85
Image & Identity	Number of HPEC event days – non-equestrian driven <sup>2</sup>	12	17	14	27

### Analysis of Performance

1. The projected FY 2024/25 totals are based on the current events on the calendar. We are still working on scheduling events for FY 2023/24.
2. For FY 2023/24 larger events have rented the entirety of the facility, as a result, the total number of event days has decreased (i.e. only one show is at the facility instead of 2).



# Economic Development – Municipal Town Center Fund

## Program Budget – Town Center Fund

TOWN CENTER FUND	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	FY 2025/26 Requested	FY 2026/27 Requested	FY 2027/28 Requested	FY 2028/29 Requested	Total 5 year Projection
<b>Beginning Balance</b>								
<b>REVENUES/SOURCES</b>								
Retail Sales Tax 0.25%	1,340,764	1,410,573	336,000	-	-	-	-	\$ 336,000
Building Lease Revenue	70,673	86,384	-	-	-	-	-	\$ -
Signage Revenue	24,700	20,000	-	-	-	-	-	\$ -
Interest Revenue	59,485	-	-	-	-	-	-	\$ -
Property Sale Proceeds	1,935,667	-	-	-	-	-	-	\$ -
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 3,431,289</b>	<b>\$ 1,516,957</b>	<b>\$ 336,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 336,000</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd.	332,500	331,806	331,987	331,612	330,887	328,562	328,250	\$ 1,651,298
<b>OPERATING EXPENSES</b>								
General Service	27,968	25,000	-	-	-	-	-	\$ -
Chamber/Annex	8,775	17,000	-	-	-	-	-	\$ -
Town Center Rental Properties	-	14,500	-	-	-	-	-	\$ -
Façade Improvements (TC001)	30,987	100,000	80,000	-	-	-	-	\$ 80,000
TC Parking/Parking Study (TC002)	24,900	-	-	-	-	-	-	\$ -
TC Decorative Elements/Art (TC006)	17,969	37,500	-	-	-	-	-	\$ -
Town Center Holiday Lighting/Parade (TC019)	79,834	75,000	-	-	-	-	-	\$ -
Town Center/Banner Signage (TC007)	8,300	16,000	-	-	-	-	-	\$ -
Studies/Analysis	-	25,000	275,000	-	-	-	-	\$ 275,000
<b>CAPITAL IMPROVEMENTS</b>								
Paving Improvements	-	-	78,000	-	-	-	-	\$ 78,000
Infrastructure	5,619	1,270,060	-	-	-	-	-	\$ -
Transfer Out - CIP	-	1,805,543	-	-	-	-	-	\$ -
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 536,850</b>	<b>\$ 3,717,409</b>	<b>\$ 764,987</b>	<b>\$ 331,612</b>	<b>\$ 330,887</b>	<b>\$ 328,562</b>	<b>\$ 328,250</b>	<b>\$ 2,084,298</b>
<b>Annual Result</b>	<b>2,894,438</b>	<b>(2,200,452)</b>	<b>(428,987)</b>	<b>(331,612)</b>	<b>(330,887)</b>	<b>(328,562)</b>	<b>(328,250)</b>	
Beginning Balance	\$ 2,080,119	\$ 4,974,557	\$ 2,774,105	\$ 2,345,118	\$ 2,013,506	\$ 1,682,619	\$ 1,354,057	
Projected Ending Fund Balance	\$ 4,974,557	\$ 2,774,105	\$ 2,345,118	\$ 2,013,506	\$ 1,682,619	\$ 1,354,057	\$ 1,025,807	

### Fund Description and Relation to Corporate Strategic Plan

This fund was established to offset additional costs associated with the infrastructure, maintenance, beautification projects and programs in the Town Center area. The funding mechanism for these projects, the 0.25% dedicated sales tax, was sunset by Town Council in FY 2023/24. All ongoing operating expenses that existed in the Town Center Fund have been shifted to the Town’s Economic Development operating budget. Included in the FY 2024/25 Town Center budget are final expense commitments as prioritized by Town Council, and remaining debt service on the 2016 bonds.

*Strategic priorities that relate to the Municipal Town Center Fund are:*



**Secure Future**



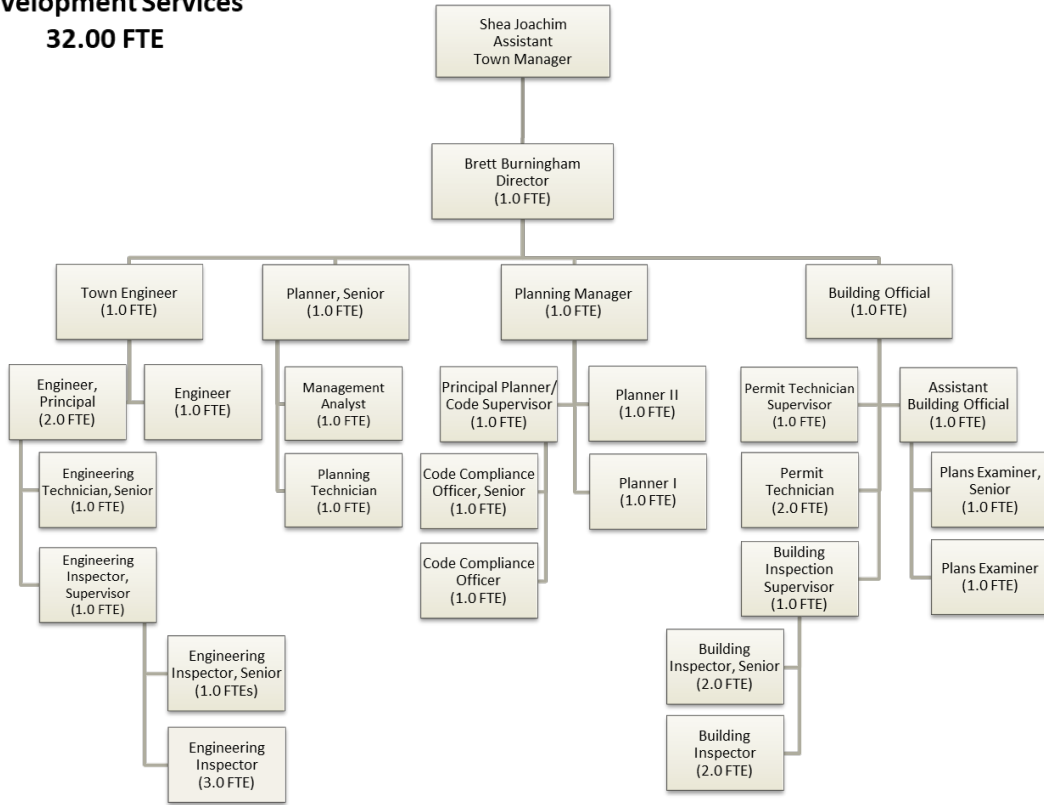
**Quality Lifestyle**





# Development Services

## Development Services 32.00 FTE



## Department Description and Programs

The Development Services Department provides current and long-range planning programs, along with building safety and inspection, code enforcement, and engineering services. The department executes directives from the Town Manager and Council for the benefit of the Town’s residents, businesses and visitors.

## Department Mission

Development Services serves the Queen Creek community by planning and administering land use, transportation, housing, and economic development opportunities. Development Services works to encourage investment in the community by providing excellent services oriented towards sustaining and creating a community with a high quality of life and environmental benefits for all.

## Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure



Quality Lifestyle





# Development Services

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## FY 2024/25 Objectives

- Implement and evaluate the vision, character, and goals of the Town's General Plan
- Regularly review processes and procedures in our application permitting area for improvement to continue to provide high-quality service to citizens and the development community
- Continue to provide quality customer service and efficient plan review using the Town's electronic plan review and permitting system
- In partnership with the State Land Department, proactively plan for the development of state trust lands
- Facilitate the implementation and realization of the Town Center Plan Update and Downtown Core Zoning District
- Support the planning and permitting residential developments, industrial corridors, commercial developments, and key projects within the Downtown Core
- Continue evaluating potential annexations of strategic lands within the Town's planning area
- Update the Town's Zoning Ordinance, Subdivision Ordinance, and Design Standards to reflect current needs and continue to provide high-quality service to our citizens and the development community
- Conduct HOA outreach for educational opportunities and potential community projects
- Actively participate in the active ADMP updates with Maricopa County and Pinal County Flood Control Districts to identify future regional flood control projects



# Development Services

Staffing by Division					
Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Development Services Admin	1.00	3.00	3.00	3.00	3.00
Planning	5.00	4.00	4.00	4.00	4.00
Engineering	7.00	8.00	9.00	10.00	10.00
Building Safety	11.00	10.00	12.00	12.00	12.00
Neighborhood Preservation	2.50	3.00	3.00	3.00	3.00
<b>Department FTE</b>	<b>26.50</b>	<b>28.00</b>	<b>31.00</b>	<b>32.00</b>	<b>32.00</b>

## FTE Changes

FY 2024/25: No changes.

FY 2023/24: Added one Engineering Inspector position at the mid-year budget adjustment as a result of growth and anticipation of pending developments specifically related to the expansion of the State Lands Development, including the current LG Alpha Plant and the upcoming LG Oasis Plant and LG Alpha Phase 2 Plant.

FY 2022/23 Added 3.0 FTEs – a Sr. Engineer position in Engineering, an Inspector position in Building Safety, and a Building Plans Examiner position in Building Safety as a result of Town growth, annexation, pending developments, and large-scale projects.

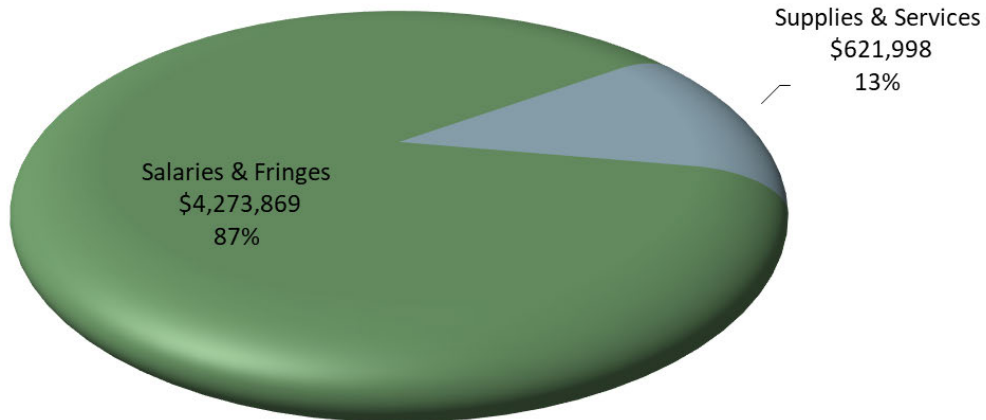
FY 2021/22: Reclassified a Neighborhood Preservation Specialist from part-time to full-time and moved a Sr. Inspector position from Public Works.

FY 2020/21: No staff increases, only internal movement. One FTE (Management Assistant) was moved from Building Safety to Development Services Admin and one Sr. Planner was moved from Planning and reclassified to a Sr. Projects Manager in Development Services Admin.



# Development Services

Development Services  
FY 2024/25 Adopted Budget \$4.8M



## Funding Sources

Funding Sources	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Direct Revenues	\$ 11,014,261	\$ 11,283,801	\$ 7,930,202	\$ 10,938,140	\$ 8,568,600	\$ (2,369,540)	(22%)
<b>Total</b>	<b>\$ 11,014,261</b>	<b>\$ 11,283,801</b>	<b>\$ 7,930,202</b>	<b>\$ 10,938,140</b>	<b>\$ 8,568,600</b>	<b>\$ (2,369,540)</b>	<b>(22%)</b>
\$ Change from Prior		\$ 269,540	\$ (3,353,599)	\$ 3,007,938	\$ (2,369,540)		
% Change from Prior		2%	(30%)	38%	(22%)		

## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 2,930,360	\$ 3,341,143	\$ 3,604,503	\$ 4,014,637	\$ 4,273,869	\$ 259,232	6%
Supplies & Services	\$ 467,915	\$ 651,361	\$ 649,025	\$ 1,474,314	\$ 621,998	\$ (852,316)	(58%)
<b>Department Total</b>	<b>\$ 3,398,275</b>	<b>\$ 3,992,504</b>	<b>\$ 4,253,528</b>	<b>\$ 5,488,951</b>	<b>\$ 4,895,867</b>	<b>\$ (593,084)</b>	<b>(11%)</b>
\$ Change from Prior		\$ 594,229	\$ 261,024	\$ 1,235,423	\$ (593,084)		
% Change from Prior		17%	7%	29%	(11%)		

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Development Services Admin	\$ 358,525	\$ 528,716	\$ 547,208	\$ 564,107	\$ 681,008	\$ 116,901	21%
Planning	\$ 602,642	\$ 514,029	\$ 549,553	\$ 604,953	\$ 718,758	\$ 113,805	19%
Building Safety	\$ 1,274,401	\$ 1,427,026	\$ 1,401,605	\$ 1,638,820	\$ 1,750,046	\$ 111,226	7%
Engineering	\$ 974,807	\$ 1,222,090	\$ 1,464,567	\$ 2,373,671	\$ 1,487,390	\$ (886,281)	(37%)
Neighborhood Preservation	\$ 187,900	\$ 300,643	\$ 290,594	\$ 307,400	\$ 258,665	\$ (48,735)	(16%)
<b>Department Total</b>	<b>\$ 3,398,275</b>	<b>\$ 3,992,504</b>	<b>\$ 4,253,528</b>	<b>\$ 5,488,951</b>	<b>\$ 4,895,867</b>	<b>\$ (593,084)</b>	<b>(11%)</b>
\$ Change from Prior		\$ 594,229	\$ 261,024	\$ 1,235,423	\$ (593,084)		
% Change from Prior		17%	7%	29%	(11%)		



# Development Services

## Program Operating Budget – Development Services Admin

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 303,942	\$ 513,499	\$ 510,382	\$ 535,207	\$ 574,785	\$ 39,578	7%
Supplies & Services	\$ 54,582	\$ 15,217	\$ 36,826	\$ 28,900	\$ 106,223	\$ 77,323	268%
<b>Division Total</b>	<b>\$ 358,525</b>	<b>\$ 528,716</b>	<b>\$ 547,208</b>	<b>\$ 564,107</b>	<b>\$ 681,008</b>	<b>\$ 116,901</b>	<b>21%</b>
\$ Change from Prior		\$ 170,191	\$ 18,492	\$ 16,899	\$ 116,901		
% Change from Prior		47%	3%	3%	21%		

### Budget Notes and Changes

#### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Administrative Division represents costs associated to manage the oversight and needs for the Development Services Department including support for Building Safety, Engineering, Planning and Neighborhood Preservation divisions. The FY 2024/25 the supplies and services budget reflect a net increase of \$77K (268%) and can be attributed to some of the following:

- Base budget increase to Subscriptions for the over-night accommodation tracking software - \$6K
- One-time request for ergonomic desks for Staff - \$23K
- Transfer of a portion of the Engineering Professional Services budget to Administration for special projects - \$45K

### Program Performance – Development Services Admin

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Capital Improvement Program (CIP)	Percent of citizens ranking the overall quality of new development in Queen Creek as “good” or “excellent” <sup>1</sup>	73%	N/A	N/A	N/A
	Percent of citizens ranking the overall appearance of Queen Creek roads, parks, trails, and public facilities as “good” or “excellent” <sup>1</sup>	88%	N/A	N/A	N/A

### Analysis of Performance

1. The Town conducts a biennial citizen survey every 24 months. The next survey is scheduled for Fall 2025 (FY 2025/26).





# Development Services

## Program Operating Budget - Planning

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 581,326	\$ 465,237	\$ 497,855	\$ 525,463	\$ 638,668	\$ 113,205	22%
Supplies & Services	\$ 21,316	\$ 48,791	\$ 51,699	\$ 79,490	\$ 80,090	\$ 600	1%
<b>Division Total</b>	<b>\$ 602,642</b>	<b>\$ 514,029</b>	<b>\$ 549,553</b>	<b>\$ 604,953</b>	<b>\$ 718,758</b>	<b>\$ 113,805</b>	<b>19%</b>
	\$ Change from Prior		\$ (88,613)	\$ 35,525	\$ 55,400	\$ 113,805	
	% Change from Prior		(15%)	7%	10%	19%	

## Budget Notes and Changes

### Salaries & Fringes:

During FY 2023/24 one FTE was moved from Neighborhood Preservation to Planning, and reclassified as a Principal Planner/Code Supervisor. Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Planning Division administers the General Plan, Zoning and Subdivision Ordinances and reviews applications for projects such as General Plan Amendments, rezoning, annexation, preliminary plats, site plan, and conditional use permits. The FY 2024/25 supplies and service budget for Development Services – Planning reflects a \$600 increase for cellular service.

## Program Performance - Planning

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Land Use & Economic Development	Average number of days from plan submittal to pre-application meeting	14	14	14	14
	Percentage of Planning construction plan reviews completed within the established timeframes <sup>1</sup>	97%	100%	100%	100%
	Percentage of Planning case reviews completed within the established timeframes <sup>2</sup>	99%	100%	100%	100%
	Percentage of Planning inspections completed within the established timeframes <sup>2</sup>	100%	100%	100%	100%

## Analysis of Performance

- Contracted services have been utilized to assist with the increased workload.
- During this period the Department experience turnover but was still able to maintain an acceptable level of service.



# Development Services

## Program Operating Budget - Building Safety

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,095,220	\$ 1,135,959	\$ 1,239,294	\$ 1,410,830	\$ 1,515,706	\$ 104,876	7%
Supplies & Services	\$ 179,180	\$ 291,067	\$ 162,312	\$ 227,990	\$ 234,340	\$ 6,350	3%
<b>Division Total</b>	<b>\$ 1,274,401</b>	<b>\$ 1,427,026</b>	<b>\$ 1,401,605</b>	<b>\$ 1,638,820</b>	<b>\$ 1,750,046</b>	<b>\$ 111,226</b>	<b>7%</b>
\$ Change from Prior		\$ 152,626	\$ (25,421)	\$ 237,215	\$ 111,226		
% Change from Prior		12%	(2%)	17%	7%		

### Budget Notes and Changes

#### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Building Safety division protects the safety of residents and visitors by administering the Town's adopted building, plumbing, mechanical and electrical codes, as well as energy, disabled access regulations, and local and state laws for construction and maintenance of commercial, industrial and residential buildings. The FY 2024/25 supplies and service budget for Development Services – Building Safety reflects an increase of \$6,350 for new ICC certifications for Building Inspection Staff.

### Program Performance - Building Safety

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Land Use & Economic Development	Percent of building permits processed in 5 days or less from plan review completion to applicant notification <sup>1</sup>	100%	100%	100%	100%
	Percent of inspections completed within 1 business day of the requested inspection	100%	100%	100%	100%

### Analysis of Performance

- Staff was able to complete 100% of building inspections with five FTE and contracted inspection services.



# Development Services

## Program Operating Budget - Engineering

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 770,404	\$ 946,063	\$ 1,074,758	\$ 1,265,087	\$ 1,360,395	\$ 95,308	8%
Supplies & Services	\$ 204,403	\$ 276,027	\$ 389,809	\$ 1,108,584	\$ 126,995	\$ (981,589)	(89%)
<b>Division Total</b>	<b>\$ 974,807</b>	<b>\$ 1,222,090</b>	<b>\$ 1,464,567</b>	<b>\$ 2,373,671</b>	<b>\$ 1,487,390</b>	<b>\$ (886,281)</b>	<b>(37%)</b>
	\$ Change from Prior	\$ 247,283	\$ 242,477	\$ 909,104	\$ (886,281)		
	% Change from Prior	25%	20%	62%	(37%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The Engineering Division provides in-house and contracted professional engineering services such as reviews of subdivision plats, project improvement plans and reports, development agreements, easements, and other engineering-related documents for new and existing developments. The FY 2024/25 Supplies and Service budget reflect a net decrease of \$981K (89%) which can be attributed to some of the following:

- One-time expense to upfit Inspector Vehicles to accommodate a ruggedized laptop - \$13K
- Transfer of a portion of the Engineering Professional Services budget to Neighborhood Preservation and Administration for the weekend Code coverage contract and special projects - \$90K
- Removal of FY 2023/24 one-time carry forward expense - \$8K
- Removal of Wyyred contract expense and corresponding revenue – \$898K

## Program Performance - Engineering

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Land Use & Economic Development	Percent of Engineering construction plan reviews completed within 21 business days <sup>1</sup>	98%	100%	100%	100%
	Percentage of encroachment permit requests processed within established timeframes	100%	100%	100%	100%
	Percentage of final plat case reviews completed within 21 business days <sup>1</sup>	100%	100%	100%	100%

## Analysis of Performance

1. Staff is using a part-time consultant to achieve the current level of service with the intent to hire a full-time staff member.



# Development Services

## Program Operating Budget – Neighborhood Preservation

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 179,467	\$ 280,384	\$ 282,215	\$ 278,050	\$ 184,315	\$ (93,735)	(34%)
Supplies & Services	\$ 8,433	\$ 20,258	\$ 8,379	\$ 29,350	\$ 74,350	\$ 45,000	153%
<b>Division Total</b>	<b>\$ 187,900</b>	<b>\$ 300,643</b>	<b>\$ 290,594</b>	<b>\$ 307,400</b>	<b>\$ 258,665</b>	<b>\$ (48,735)</b>	<b>(16%)</b>
	\$ Change from Prior	\$ 112,743	\$ (10,048)	\$ 16,806	\$ (48,735)		
	% Change from Prior	60%	(3%)	6%	(16%)		

### Budget Notes and Changes

#### Salaries & Fringes:

During FY 2023/24 one FTE was moved from Neighborhood Preservation and reclassified under Planning as a Principal Planner/Code Supervisor. Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The Neighborhood Preservation (Code Compliance) division enforces zoning, property maintenance, noise, signage, graffiti and construction activity regulations found in the Town Ordinance. The FY 2024/25 supplies and service budget reflects an increase of \$45K (153%) and can be attributed to the weekend code compliance contract, where funding was moved from Engineering to cover this expense.

## Program Performance – Neighborhood Preservation

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Land Use & Economic Development	Total number of unique (individual) staff-initiated actions completed monthly <sup>1</sup>	65	70	90	75
	Average calendar days between receiving complaint to first investigation	<1	<1	<2	<1
	Average number of cases managed per FTE inspector monthly <sup>2</sup>	198	300	350	300

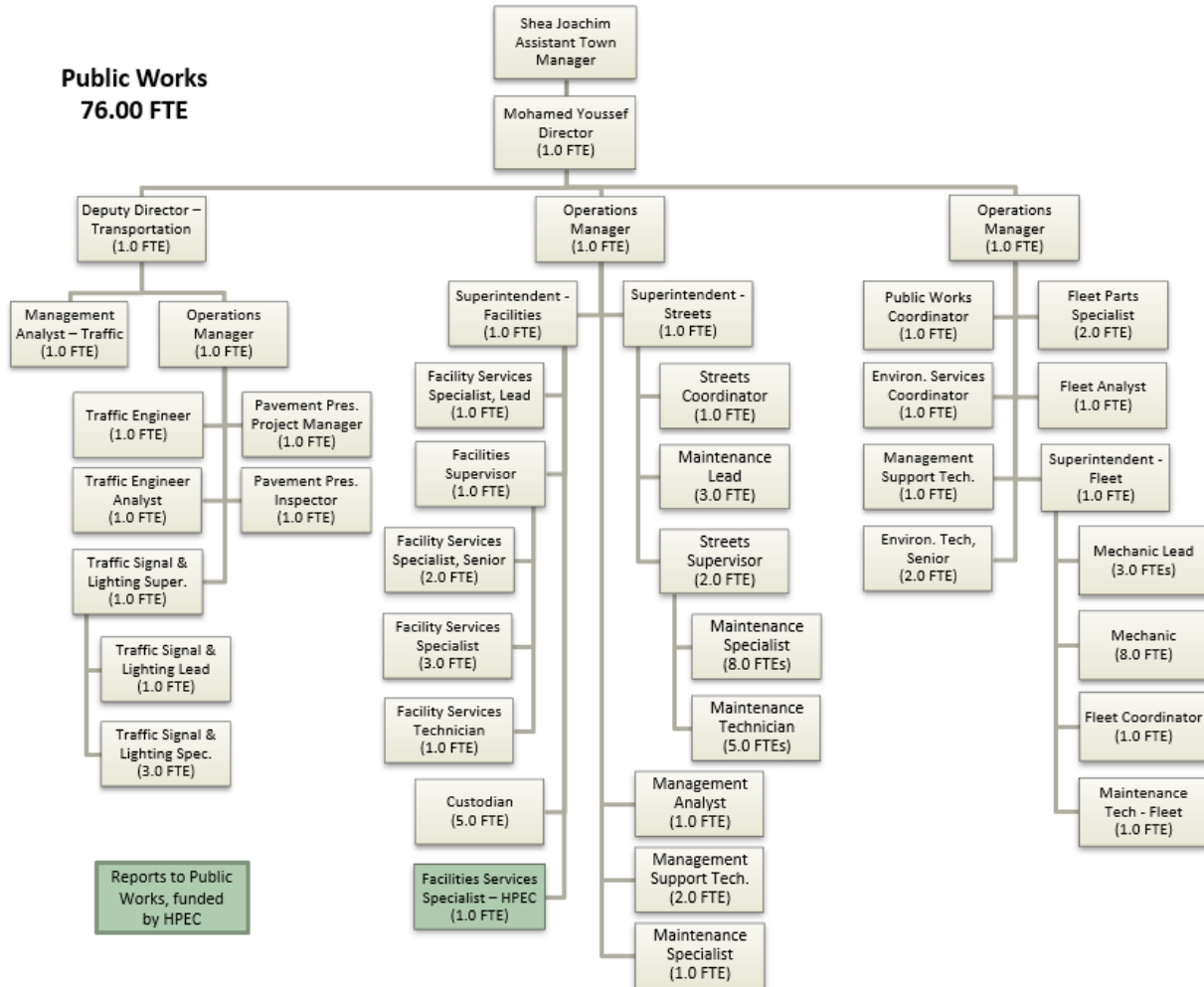
### Analysis of Performance

1. Due to the implementation of Accela and SeeClickFix, unique staff-initiated actions have been reduced.
2. Code Enforcement module was added to Accela in December 2022. There is not a full fiscal year of data in the system to produce accurate numbers.





# Public Works



## Department Description

Building a better tomorrow, one road at a time. The Public Works Department is at the forefront of managing Queen Creek's growth and development, with a focus on maintaining and improving the town's infrastructure. Our diverse divisions, including Traffic Engineering, Pavement Preservation, Streets, Facilities, Environmental Services, and Fleet Services, work together to keep the town moving forward. From ensuring the smooth operation of town vehicles and equipment, to providing top-notch solid waste services, and maintaining and upgrading our municipal facilities, our department is dedicated to delivering exceptional services to the community. Furthermore, with the funding of residential solid waste and recycling services through customer utility billing, we are making a positive impact on the environment as well.

## Department Mission

Empowered by innovation and fueled by passion, we are a dynamic team dedicated to delivering exceptional service and unparalleled efficiency. We strive to create a safe, vibrant, and sustainable community for both our residents and visitors, where the pursuit of excellence is at the forefront of everything we do.



# Public Works

## Strategic Priorities

### Effective Government



### Safe Community



### Secure Future



### Superior Infrastructure



### Quality Lifestyle



## FY 2024/25 Objectives

- Enhance the Intelligent Transportation System's adaptability to real-time traffic demand by expanding its capabilities.
- Integrate a unified asset and inventory management system across all Public Works Divisions, with specific enhancements to the Cartegraph inventory management component for the Facilities Division and integration of the Transportation Management System with Cartegraph for the Traffic Division.
- Evaluate and determine best practices for localized approach for energy resiliency initiatives to ensure the Town is adapting to market and customer directives in our operations. Initiatives evaluated may include solar, fleet electrification and resiliency options for municipal buildings.
- Sustain a cost-effective Pavement Preservation Plan that incorporates state-of-the-art techniques to ensure optimal outcomes.
- Incorporate mobile enterprise technology, including artificial intelligence, to enhance trash and recycling education and outreach, and streamline solid waste inspections.
- Revise the Roadway Preservation Plan over the next five years to extend the lifespan of the Town's roads and diminish the expenses related to total road replacement. This initiative will prioritize the use of crack sealing, seal coating, and asphalt overlays.
- Achieve the objectives of the Bicycle/Pedestrian Master Plan by progressively executing site-specific recommendations in phases over multiple years. The first phase will focus on connecting sidewalks and trails to promote a more accessible and active community.
- Embark on executing the recommendations outlined in the Pavement Marking Reflectivity Survey by prioritizing the replacement of pavement markings with moderate reflectivity ratings. Establish annual budgets as necessary to facilitate the replacements.
- Ensure the safety and reliability of fueling for all Town vehicles and equipment by advancing the design and construction of a fueling facility at the Field Operations Facility.
- Explore financing alternatives for implementing microtransit solutions, such as paratransit and public/private partnerships, in support of potential transportation options, based on the 2016 Transit Study and the Transportation Master Plan.



# Public Works

Staffing by Division						
Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	
	Actual	Actual	Actual	Revised	Adopted	
Public Works Administration	6.00	5.00	6.00	7.00	7.00	
Facilities Maintenance	6.00	7.00	8.00	9.00	15.00	
Fleet Maintenance	7.00	8.00	9.00	13.00	17.00	
Street Maintenance	18.00	19.00	19.00	21.00	23.00	
Traffic	3.00	5.00	6.00	8.00	9.00	
Parks & Grounds Maintenance	24.43	25.43	25.43	-	-	
Solid Waste	3.00	4.00	4.00	5.00	5.00	
Stormwater	1.00	-	-	-	-	
CIP- Drainage & Transportation	8.00	-	-	-	-	
<b>Department FTE</b>	<b>76.43</b>	<b>73.43</b>	<b>77.43</b>	<b>63.00</b>	<b>76.00</b>	

## FTE Changes

FY 2024/25: Added 12.0 FTE - Management Analyst in Traffic; a Street Supervisor and a Streets Maintenance Specialist in Streets division; Facilities Supervisor, Facilities Specialist and 3 Custodians in Facilities Services; 3 Mechanics and a Fleet Admin Coordinator in Fleet Services. The FY24/25 headcount includes an existing position (Facilities Specialist-HPEC) that now reports to Facilities, but is still funded by HPEC.

FY 2023/24: Added 11.0 FTE - a Senior Facilities Services Specialist in Facilities; a Street Supervisor and a Streets Maintenance Specialist in Streets; a Mechanic Lead, two Mechanics, and a Parts Specialist in Fleet; and a Senior Environment Technician in Solid Waste (Mid-year additions) Transportation Deputy Director in PW Administration; Traffic Signal & Lighting Lead and a Traffic Signal & Lighting Specialist in Traffic.

FY 2022/23: Added 3.0 FTE - a Public Works Coordinator, a Traffic Engineer Technician, and a Maintenance Technician, Senior - Fleet. Also, 25.43 FTEs for the Parks & Grounds Maintenance division was moved from Public Works to Community Services.

FY 2021/22: A net decrease of 3.0 FTE. 6.0 FTE were added – 1 Facility Services Specialist, 1 Fleet Mechanic, 1 Maintenance & Operating Technician for Grounds Maintenance, 1 Maintenance & Operating Specialist for Streets, 1 Signal Technician, and 1 Traffic Engineering Specialist. 9.0 FTE were moved out of Public Works and to the new CIP Administration department.

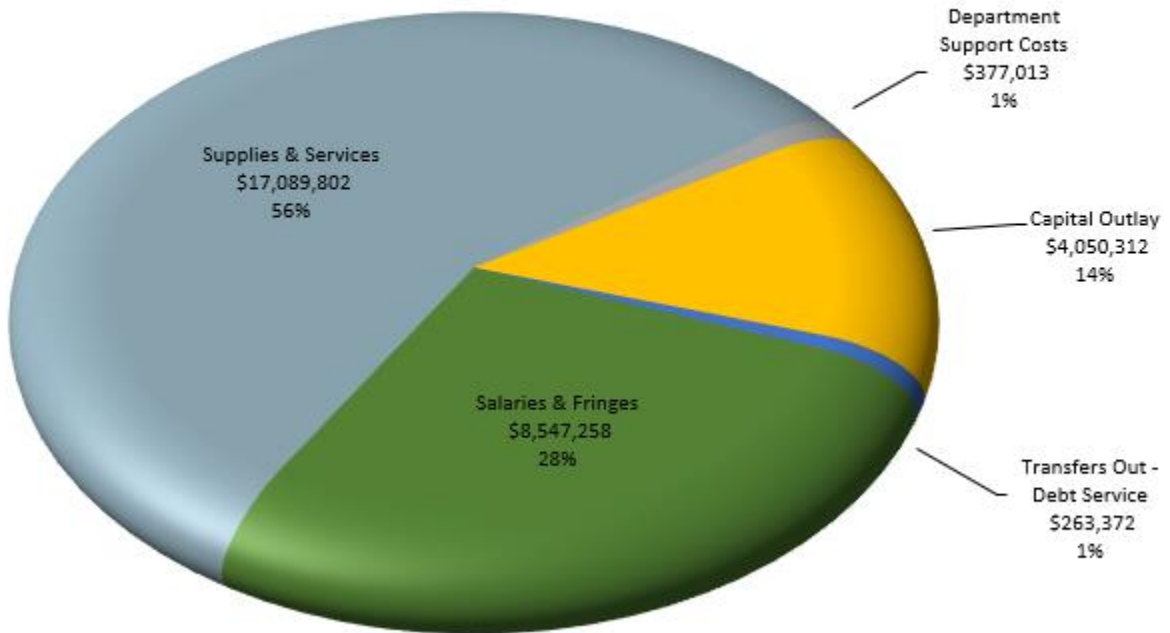
FY 2020/21: No new FTE, only internal reclassification and movement of positions between divisions.





# Public Works

Public Works  
FY 2024/25 Adopted Budget \$30.3M



## Funding Sources

Funding Sources/Revenues	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund-Department Support Cost Revenue	\$ 482,259	\$ 453,047	\$ 1,155,025	\$ 681,121	\$ 752,037	\$ 70,916	10%
General Fund	\$ 2,772,946	\$ 4,137,201	\$ 4,189,760	\$ 13,115,043	\$ 13,866,243	\$ 751,200	6%
Streets/HURF Revenues	\$ 6,303,668	\$ 6,570,272	\$ 8,997,056	\$ 8,950,500	\$ 10,299,300	\$ 1,348,800	15%
Solid Waste Revenues	\$ 3,922,292	\$ 4,179,910	\$ 5,419,667	\$ 5,140,051	\$ 5,391,222	\$ 251,171	5%
<b>Total</b>	<b>\$ 13,481,165</b>	<b>\$ 15,340,430</b>	<b>\$ 19,761,508</b>	<b>\$ 27,886,716</b>	<b>\$ 30,308,802</b>	<b>\$ 2,422,086</b>	<b>9%</b>
		\$ Change from Prior	\$ 1,859,265	\$ 4,421,078	\$ 8,125,208	\$ 2,422,086	
		% Change from Prior	14%	29%	41%	9%	

## Expenditure by Fund

Expenditure by Fund	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund	\$ 4,300,911	\$ 5,955,912	\$ 6,340,663	\$ 12,527,667	\$ 13,873,650	\$ 1,345,983	11%
Streets/HURF	\$ 5,257,961	\$ 5,204,608	\$ 8,001,177	\$ 10,218,997	\$ 11,043,930	\$ 824,933	8%
Solid Waste	\$ 3,830,515	\$ 3,958,274	\$ 5,102,977	\$ 5,098,761	\$ 5,410,177	\$ 311,416	6%
<b>Department Total</b>	<b>\$ 13,389,387</b>	<b>\$ 15,118,794</b>	<b>\$ 19,444,818</b>	<b>\$ 27,845,425</b>	<b>\$ 30,327,757</b>	<b>\$ 2,482,332</b>	<b>9%</b>
		\$ Change from Prior	\$ 1,729,407	\$ 4,326,024	\$ 8,400,607	\$ 2,482,332	
		% Change from Prior	13%	29%	43%	9%	



# Public Works

## Expenditure by Type

Expense Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 4,298,564	\$ 4,667,298	\$ 5,289,792	\$ 6,928,865	\$ 8,547,258	\$ 1,618,393	23%
Supplies & Services	\$ 8,422,961	\$ 7,644,437	\$ 12,087,905	\$ 16,308,725	\$ 17,089,802	\$ 781,077	5%
Department Support Costs	\$ 62,854	\$ 64,399	\$ 322,277	\$ 367,730	\$ 377,013	\$ 9,283	3%
Capital Outlay	\$ 341,137	\$ 2,479,870	\$ 1,480,956	\$ 3,976,328	\$ 4,050,312	\$ 73,984	2%
Transfers Out - Debt Service	\$ 263,871	\$ 262,790	\$ 263,888	\$ 263,777	\$ 263,372	\$ (405)	(0%)
<b>Department Total</b>	<b>\$ 13,389,387</b>	<b>\$ 15,118,794</b>	<b>\$ 19,444,818</b>	<b>\$ 27,845,425</b>	<b>\$ 30,327,757</b>	<b>\$ 2,482,332</b>	<b>9%</b>
		\$ Change from Prior	\$ 1,729,407	\$ 4,326,024	\$ 8,400,607	\$ 2,482,332	
		% Change from Prior	13%	29%	43%	9%	

## Expenditure by Division

Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Public Works Admin	\$ 980,265	\$ 761,683	\$ 820,686	\$ 1,081,872	\$ 1,190,961	\$ 109,089	10%
Facilities Maintenance	\$ 1,061,950	\$ 1,571,706	\$ 1,652,167	\$ 2,643,352	\$ 4,257,469	\$ 1,614,117	61%
Fleet Maintenance	\$ 1,049,588	\$ 2,557,550	\$ 2,576,838	\$ 5,719,113	\$ 3,327,001	\$ (2,392,112)	(42%)
Traffic	\$ 1,105,608	\$ 1,028,405	\$ 1,199,445	\$ 2,681,192	\$ 4,523,353	\$ 1,842,161	69%
Streets & Pavement Maintenance	\$ 5,257,961	\$ 5,204,608	\$ 8,001,177	\$ 10,218,997	\$ 11,043,930	\$ 824,933	8%
Solid Waste	\$ 3,830,515	\$ 3,958,274	\$ 5,102,977	\$ 5,098,761	\$ 5,410,177	\$ 311,416	6%
Stormwater	\$ 103,501	\$ 36,568	\$ 91,526	\$ 402,139	\$ 574,866	\$ 172,727	43%
<b>Department Total</b>	<b>\$ 13,389,387</b>	<b>\$ 15,118,794</b>	<b>\$ 19,444,818</b>	<b>\$ 27,845,425</b>	<b>\$ 30,327,757</b>	<b>\$ 2,482,332</b>	<b>9%</b>
		\$ Change from Prior	\$ 1,729,407	\$ 4,326,024	\$ 8,400,607	\$ 2,482,332	
		% Change from Prior	13%	29%	43%	9%	



# Public Works

## Program Operating Budget - PW Admin

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 957,203	\$ 735,293	\$ 771,197	\$ 1,034,012	\$ 1,086,223	\$ 52,211	5%
Supplies & Services	\$ 23,061	\$ 26,390	\$ 49,489	\$ 47,860	\$ 104,738	\$ 56,878	119%
<b>Division Total</b>	<b>\$ 980,265</b>	<b>\$ 761,683</b>	<b>\$ 820,686</b>	<b>\$ 1,081,872</b>	<b>\$ 1,190,961</b>	<b>\$ 109,089</b>	<b>10%</b>
		\$ Change from Prior	\$ 59,003	\$ 261,186	\$ 109,089		
		% Change from Prior	8%	32%	10%		

## Budget Notes and Changes

### Salaries & Fringes:

The increase is mainly due to an allowance for a market increase of 4% and a merit increase of up to 3% based on employee performance. The increase is offset by a decrease in annual pension rates from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

Increase of \$57K, is mainly due to centralizing the (\$34K) FirstNet iPad service charges to PW Admin, (\$13K) all staff annual retreat and (\$2K) promo items for outreach events.



# Public Works

## Program Operating Budget - Facilities Maintenance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 482,705	\$ 593,679	\$ 671,988	\$ 855,916	\$ 1,366,549	\$ 510,633	60%
Supplies & Services	\$ 564,604	\$ 882,304	\$ 980,179	\$ 1,720,955	\$ 1,676,620	\$ (44,335)	(3%)
Capital Outlay	\$ 14,642	\$ 95,722	\$ -	\$ 66,481	\$ 1,214,300	\$ 1,147,819	1727%
<b>Division Total</b>	<b>\$ 1,061,950</b>	<b>\$ 1,571,706</b>	<b>\$ 1,652,167</b>	<b>\$ 2,643,352</b>	<b>\$ 4,257,469</b>	<b>\$ 1,614,117</b>	<b>61%</b>
		\$ Change from Prior	\$ 509,756	\$ 80,461	\$ 991,185	\$ 1,614,117	
		% Change from Prior	48%	5%	60%	61%	

### Budget Notes and Changes

#### Salaries & Fringes:

The increase is mainly due to the addition of a Facilities Services Supervisor, Facilities Services Specialist and 3 Custodian positions to assist with supporting existing & new park facilities, as well as an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. These additions are offset by a decrease in annual pension rates from 12.29% to 12.27% (driven by statute).

#### Supplies & Services:

The decrease of \$44K is mainly attributed to:

- \$250K decrease, due to removal of FY 2023/24 one-time budget item (A/C units project at the Fleet Facility). Updated estimate moved to capital outlay.
- \$30K decrease, due to changing the FOF yard security services from a 100% Facilities cost to a shared cost with Utilities departments, which will now also include an additional \$100K total cost increase for additional shifts so as to give 24/7 security services FOF coverage starting in FY 2024/25.
- \$120K increase in custodial costs, due to a contract price increase, opening of Frontier Park, as well as adding an additional evening custodial shift for all parks.
- \$70K increase, due to an increase in repair & maintenance, janitorial supplies and HVAC maintenance/repair, as a result of a price increases and process change, requiring all townwide normal repairs & maintenance items be charged directly to Facilities and not charged to the department (Police, Fire, Utilities, etc). The annual department support costs are the allocation method utilized to allocate the department's share of these type
- \$15K increase, due to additional town wide fire sprinkler testing.

#### Capital Outlay:

The capital outlay budget increased by \$1.15M, mainly due to the addition of the Fleet Shop A/C project (\$200K), MSB Chiller replacement project (\$1.0M) and the Facilities equipment request (\$14K) Genie Aerial Work Platform; offset by the FY 2023/24 vehicle budget (\$66K purchase for a new Facility Services Specialist, Senior position).



# Public Works

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## Program Performance - Facilities Maintenance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Financial Management	Custodial expenditures per square foot: all facilities (total, in-house, contractual and consumables)	\$2.63	\$2.80	\$2.90	\$2.90
	Percent of preventative maintenance activities completed by Town staff versus contracted services as a percent of total preventative maintenance activities	85%	85%	83%	83%
	Percent of high-priority service requests responded to within 24 hours of (received) notification	100%	100%	100%	100%



# Public Works

## Program Operating Budget - Fleet Maintenance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 498,906	\$ 663,461	\$ 804,573	\$ 1,402,809	\$ 1,903,486	\$ 500,678	36%
Supplies & Services	\$ 471,459	\$ 419,910	\$ 1,120,409	\$ 1,253,828	\$ 1,358,045	\$ 104,217	8%
Capital Outlay	\$ 79,223	\$ 1,474,179	\$ 651,857	\$ 3,062,476	\$ 65,470	\$ (2,997,006)	(98%)
<b>Division Total</b>	<b>\$ 1,049,588</b>	<b>\$ 2,557,550</b>	<b>\$ 2,576,838</b>	<b>\$ 5,719,113</b>	<b>\$ 3,327,001</b>	<b>\$ (2,392,112)</b>	<b>(42%)</b>
		\$ Change from Prior	\$ 1,507,962	\$ 19,289	\$ 3,142,274	\$ (2,392,112)	
		% Change from Prior	144%	1%	122%	(42%)	

## Budget Notes and Changes

### Salaries & Fringes:

The increase is mainly due to the addition of a Fleet Admin Coordinator, 3 Mechanic positions as well as an allowance for a market increase of 4% and a merit increase of up to 3% based on employee performance. These increases are offset by a decrease in annual pension rates from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The increase of \$104K is mainly attributed to:

- \$86K increase, due to supplies & services related to new positions (uniforms, tools, etc.)
- \$60K increase, due to increase of vehicle parts, oils, cleaners, etc., as a result of increased pricing and fleet growth.
- \$50K increase, due to RTA mobile & web-based software training for Fleet staff.
- \$30K decrease, due to completion of one-time budget item for mechanic tool requests in FY 2023/24.
- \$20K decrease, due to planned completion of a FY 2023/24 one-time budget item for a carbon monoxide removal shop system.
- \$25K decrease, due to FY 2023/24 one-time budget item for a storage container rental (satellite workshop at the Grounds yard) will no longer be needed.

### Capital Outlay:

The capital budget for Fleet Maintenance fluctuates annually based on one-time GF vehicle/equipment requests, as well as the vehicle/equipment replacement recommendations made each fiscal year. Replacement recommendations are based on a combination of factors including age, mileage/hours, lifetime repair costs, vehicle evaluation and the overall condition of vehicle's engine and systems.

The decrease of \$3.0M is mainly attributed to:

- \$3.1M decrease, due to pending FY 2023/24 equip budgets, prior year long lead vehicle/equipment budgets, as well as the pull forward of FY 2024/25 long lead vehicles pulled forward to FY 2023/24.
- \$30K increase, Park Ranger UTV replacement.
- \$29K increase, Grounds water trailer replacements.



# Public Works

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## Program Performance - Fleet Maintenance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Financial Management	Percent of repair and maintenance activities completed as preventative maintenance)	\$2.63	\$2.80	\$2.90	\$2.90
	Percent of vehicle and equipment repairs completed within one day of drop-off with Fleet Services	N/A	75%	70%	75%
	Percent of preventative maintenance completed on time	N/A	80%	70%	80%



# Public Works

## Program Operating Budget - Traffic

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 317,911	\$ 464,558	\$ 649,290	\$ 897,877	\$ 1,092,790	\$ 194,913	22%
Supplies & Services	\$ 636,387	\$ 238,357	\$ 335,834	\$ 1,693,315	\$ 1,376,121	\$ (317,194)	(19%)
Capital Outlay	\$ 151,310	\$ 325,490	\$ 214,322	\$ 90,000	\$ 2,054,442	\$ 1,964,442	2183%
<b>Division Total</b>	<b>\$ 1,105,608</b>	<b>\$ 1,028,405</b>	<b>\$ 1,199,445</b>	<b>\$ 2,681,192</b>	<b>\$ 4,523,353</b>	<b>\$ 1,842,161</b>	<b>69%</b>
	\$ Change from Prior		\$ (77,203)	\$ 171,040	\$ 1,481,747	\$ 1,842,161	
	% Change from Prior		(7%)	17%	124%	69%	

## Budget Notes and Changes

### Salaries & Fringes:

The increase is mainly due to the addition of a Traffic Management Analyst position, as well as an allowance for a market increase of 4% and a merit increase of up to 3% based on employee performance. These increases are offset by a decrease in annual pension rates from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The decrease of \$317K is mainly attributed to:

- \$600K decrease, due to the planned completion of FY 2023/24 one-time budgets (Bike & Pedestrian plan projects, Transportation Master Plan related items, Roadside Safety program).
- \$190K increase, due to consultant services for traffic reviews/studies, signal improvements, etc.
- \$45K increase, due to intersection rewiring to meet town standards.
- \$20K increase, due to design of downtown electrical decorative streetlights.
- \$20K increase, due to roadway lighting stock for warehouse.
- \$9K increase, due to new Traffic Management Analyst position.

### Capital Outlay:

The increase of \$2.0M is mainly attributed to:

- \$1.2M increase, related to FY 2024/25 town traffic grants (reimbursable and/or match) for fiber projects (Safety Mgmt planning program, North & South fiber loop projects).
- \$826K increase, due to the addition of one-time FY 2024/25 budget requests (Flashing school zone signage-phase 2, traffic cabinet replacements, Bike & Pedestrian master plan projects, ARID system, Left turn signal head relocation project).
- \$90K decrease, due to the planned completion of FY 2023/24 one-time budget (Flashing school zone signage project-phase 1).





# Public Works

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## Program Performance – Traffic Engineering

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Effective Government	Percent of emergency signal malfunction responses within one hour of notification	100%	95%	100%	100%
	Percent of streetlight repairs completed within ten days of outage reported	80%	95%	85%	95%
	Percent of traffic control plans reviewed and permitted in 10 days or less	86%	95%	90%	95%



# Public Works

## Program Operating Budget - Street Maintenance

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,475,517	\$ 1,683,447	\$ 1,831,277	\$ 2,161,648	\$ 2,477,995	\$ 316,347	15%
Supplies & Services	\$ 3,422,610	\$ 2,673,892	\$ 5,018,075	\$ 6,788,815	\$ 7,329,601	\$ 540,786	8%
Department Support Costs	\$ -	\$ -	\$ 273,160	\$ 300,860	\$ 310,862	\$ 10,002	3%
Capital Outlay	\$ 95,962	\$ 584,479	\$ 614,777	\$ 703,897	\$ 662,100	\$ (41,797)	(6%)
<b>Subtotal Expenses</b>	\$ 4,994,090	\$ 4,941,818	\$ 7,737,290	\$ 9,955,220	\$ 10,780,558	\$ 825,338	8%
Transfers Out - Debt Service	\$ 263,871	\$ 262,790	\$ 263,888	\$ 263,777	\$ 263,372	\$ (405)	(0%)
<b>Division Total</b>	\$ 5,257,961	\$ 5,204,608	\$ 8,001,177	\$ 10,218,997	\$ 11,043,930	\$ 824,933	8%
	\$ Change from Prior		\$ (53,353)	\$ 2,796,569	\$ 2,217,820	\$ 824,933	
	% Change from Prior		(1%)	54%	28%	8%	

## Budget Notes and Changes

### Salaries & Fringes:

The increase is mainly due to the addition of a of a Street Supervisor and a Street Maintenance Specialist position. Personnel budgets also include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance. These increases are offset by a decrease in annual pension rates from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The increase of \$540K increase is mainly attributed to:

- \$350K net increase in road preventative maintenance/repairs, (+\$750K) due to increase in volume of road HURF projects, as well as associated price increases; offset by (-\$400K) due to completion of FY 2023/24 budgeted item (carryforward asphalt project).
- \$55K increase, due to street sweeping program, related to contract price increases, as well as additional streets that have been added to program.
- \$50K increase, due to signage & materials, related to implementation of sign management/replacement program within Streets operation to meet current Town signage standards.
- \$30K increase, due to addition of paver maintenance associated with specific roadways within the Town.
- \$26K increase, due to costs associated with new FY 2024/25 positions & equipment requests.

### Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Payroll, Information Technology, Town Manager and Town Clerk. In FY 2024/25 Support costs have increased by \$10K.

### Capital Outlay:

The decrease of \$42K is mainly attributed:

- \$704K decrease, due to pending FY 2023/24 equip budgets, prior year long lead vehicle/equipment budgets, as well as the pull forward of FY 2024/25 long lead vehicles pulled forward to FY 2023/24.
- \$385K increase, due to MAG Street Sweeper (reimbursable grant).
- \$232K increase, due to new equipment requests (Skid steer, Flail mover attachment, E48 compact excavator).
- \$45K increase, due to a replacement equipment (Kick broom attachments, (2) 500 gal water trailers).



# Public Works

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## Program Performance – Street Maintenance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
CIP, TIP, Image & Identity	Percent of pavement in satisfactory or better condition per Pavement Index (PCI)	82%	85%	85%	85%
	Percent of potholes repaired within 24 hours of notification	100%	98%	100%	100%
	Percent of responses to street maintenance issues within 24 hours of notification	98%	98%	95%	98%



# Public Works

## Program Operating Budget - Solid Waste

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 510,391	\$ 526,859	\$ 561,467	\$ 355,964	\$ 378,337	\$ 22,373	6%
Supplies & Services	\$ 3,257,270	\$ 3,367,015	\$ 4,492,393	\$ 4,622,453	\$ 4,938,689	\$ 316,236	7%
Department Support Costs	\$ 62,854	\$ 64,399	\$ 49,117	\$ 66,870	\$ 66,151	\$ (719)	(1%)
Capital Outlay	\$ -	\$ -	\$ -	\$ 53,474	\$ 27,000	\$ (26,474)	(50%)
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Division Total</b>	<b>\$ 3,830,515</b>	<b>\$ 3,958,274</b>	<b>\$ 5,102,977</b>	<b>\$ 5,098,761</b>	<b>\$ 5,410,177</b>	<b>\$ 311,416</b>	<b>6%</b>
	\$ Change from Prior		\$ 127,759	\$ 1,144,704	\$ (4,217)	\$ 311,416	
	% Change from Prior		3%	29%	(0%)	6%	

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

### Supplies & Services:

The supplies and services budget for this division reflects an increase of \$316K mainly due to an increase of \$239K in contractor fees for trash & recycling services. There is also an increase of \$77K for software support to add a GIS Integration and Route Manager software.

### Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Payroll, Information Technology, Town Manager and Town Clerk. In FY 2024/25 Department Support Costs have decreased by \$1K.

### Capital Outlay:

The capital outlay for this division reflects a decrease of \$26K due to the following:

- Decrease of \$53K for one-time vehicle expense in FY 2023/24.
- Increase of \$27K for electric gator and trailers to be used for inspections.

## Program Performance – Solid Waste

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Secure Future - Environment	Percent of recycled or diverted material relative to total solid waste collections	82%	85%	85%	85%
	Percent increase of non-contaminated residential curbside recycling collections as a result of targeted inspection programs	89%	90%	90%	90%



# Public Works

## Program Operating Budget – Stormwater

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 55,931	\$ -	\$ -	\$ 220,639	\$ 241,878	\$ 21,239	10%
Supplies & Services	\$ 47,570	\$ 36,568	\$ 91,526	\$ 181,500	\$ 305,988	\$ 124,488	69%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000	100%
<b>Division Total</b>	<b>\$ 103,501</b>	<b>\$ 36,568</b>	<b>\$ 91,526</b>	<b>\$ 402,139</b>	<b>\$ 574,866</b>	<b>\$ 172,727</b>	<b>43%</b>
		\$ Change from Prior	\$ (66,933)	\$ 54,958	\$ 310,612	\$ 172,727	
		% Change from Prior	(65%)	150%	339%	43%	

## Budget Notes and Changes

The budget for supplies and services represents compliance costs to operate and maintain Stormwater permitting as required by the Arizona Department of Environmental Quality (ADEQ).

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

### Supplies & Services:

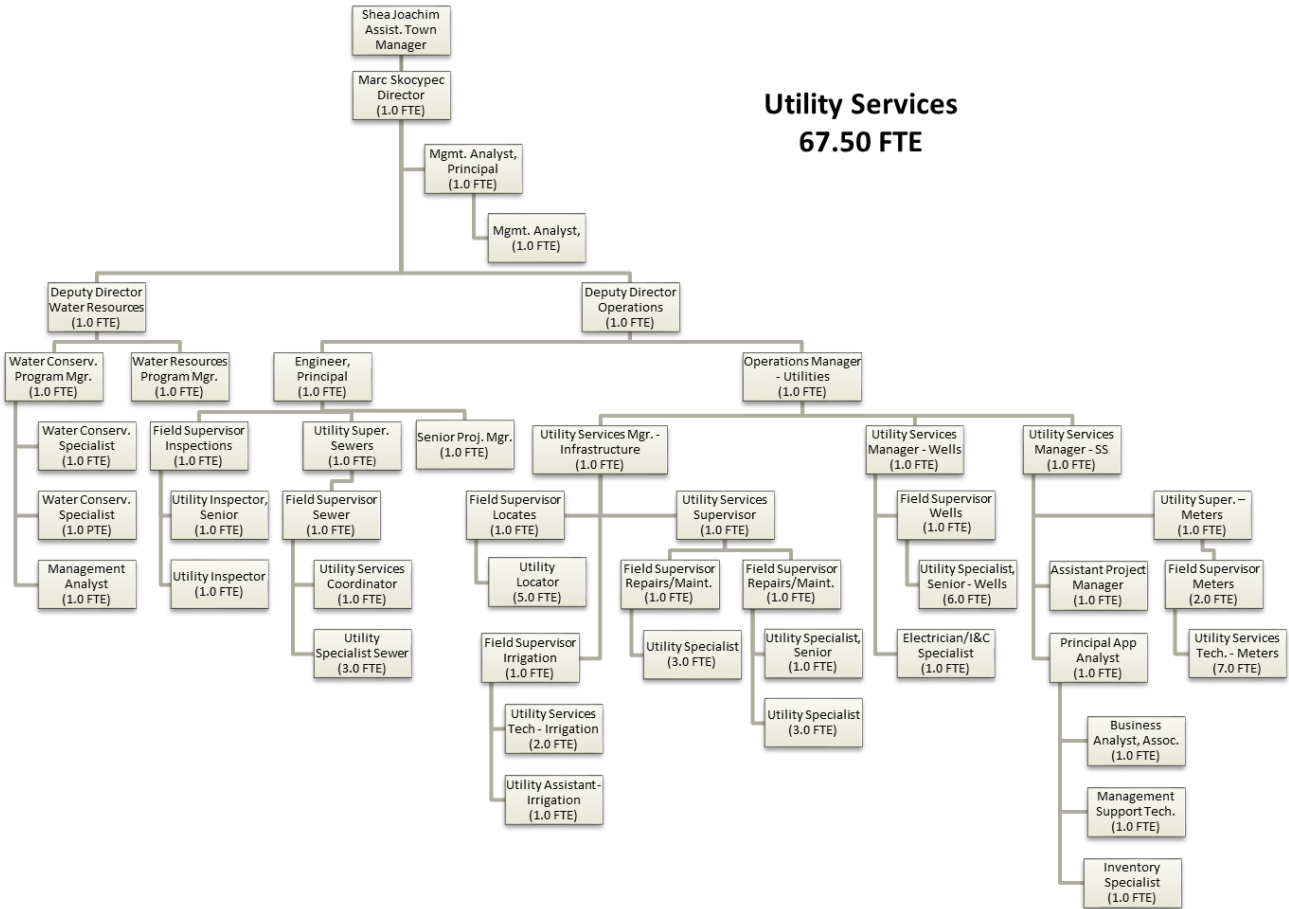
The supplies and services budget for this division reflects an increase of \$124K due to \$150K consulting fees for the Town's municipal separate storm system that falls under the Clean Water Act.

### Capital Outlay:

The capital outlay for this division reflects an increase of \$27K due to the purchase of new electric gators and trailers to be used for inspections.



# Utility Services – Water & Wastewater



## Department Description and Programs

The Utility Services Department is composed of the water and sewer enterprise funds, which are used to account for the services provided to the Town’s utility customers. The department is responsible for the operation and maintenance of Queen Creek’s potable water, irrigation, reclaimed water, sewer facilities, and infrastructure in a manner that satisfies federal, state, county and local agency permits and ensures regulatory compliance through regular sample collection, laboratory testing, and backflow prevention. The Town is the sole water utility provider for the residents of Queen Creek. All programs in these areas are funded through water and sewer funds.

## Department Mission

The Utility Services Department is committed to excellence in providing safe, reliable, and efficient water and wastewater services in a manner that is environmentally responsible and maintains quality of life for the community and its residents. The department strives to meet or exceed the expectations of Queen Creek residents, businesses, outside customers, and visitors whom we serve.



# Utility Services – Water & Wastewater

## Strategic Priority

Secure Future



Superior Infrastructure



## FY 2024/25 Objectives

- Continued development of sustainable long-range plans for water, reclaimed water, and wastewater that supports the Comprehensive Utility Master Plan. The Town will evaluate and possibly pursue water acquisition strategies such as acquiring effluent, available water rights consistent with Arizona water law and policy and other strategies as determined necessary to diversify the Town’s Water Resources Portfolio.
- Ensure a continued safe and sustainable water supply that fully implements the Comprehensive Utility Master Plan.
- Continue the execution of the Comprehensive Utility Master Plan, and begin delivery of the projects identified within the FY 2024/25 CIP budget.

Division	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Actual	Actual	Revised	Revised	Adopted
Water – Administration	5.00	5.00	5.00	6.00	6.00
Water – Engineering	5.00	4.00	4.00	4.00	4.00
Water – Field Ops Meters	13.00	13.00	13.00	14.00	14.00
Water – GIS	4.00	5.00	8.00	7.00	7.00
Water – Irrigation	4.00	4.00	4.00	4.00	4.00
Water – CIP	3.00	-	-	-	-
Water – Conservation	1.00	1.00	1.00	1.50	2.50
Water – Distribution	18.00	18.00	20.00	22.00	24.00
Water – Resources	2.00	2.00	2.00	3.00	3.00
Sewer – Water Reclamation	6.00	6.00	6.00	6.00	6.00
<b>Department FTE</b>	<b>51.00</b>	<b>58.00</b>	<b>63.00</b>	<b>67.50</b>	<b>70.50</b>

## FTE Changes

FY 2024/25: Added 3.0 FTE including an Electrician/I&C Specialist and a Utility Specialist in Water-Distribution and a Water Conservation Specialist in Water-Conservation.

FY 2023/24: Added 4.5 FTE including a Management Analyst for Water-Resources, Principal Project Manager in Engineering, Senior Utility Specialist for Wells, Inventory Specialist, and a part-time Water-Conservation Specialist.

FY 2022/23: Added 5.0 FTE – 1 GIS Analyst and 2 Utility Locators in the Water-GIS division, and 1 Utility Services Coordinator and 1 Maintenance & Operations Specialist in Water-Distribution.

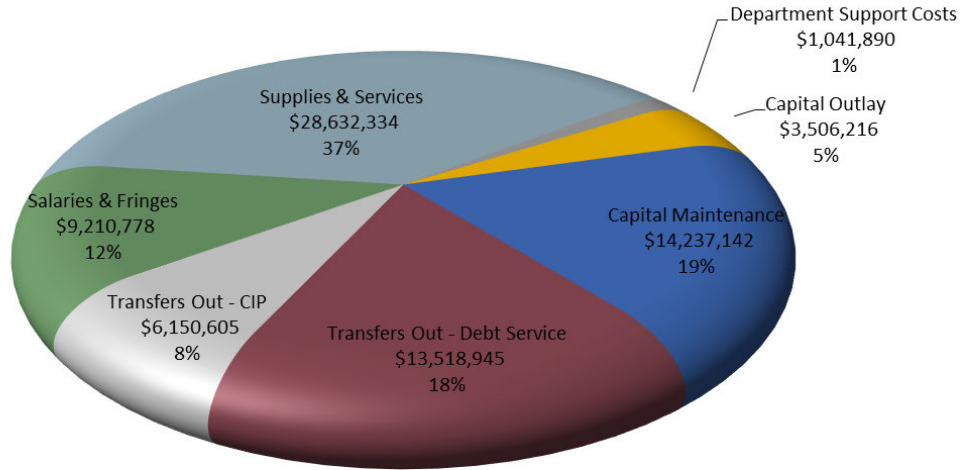
FY 2021/22: Added 2 FTE, an M&O Specialist Crew Leader in Water-GIS and a Utility Services Technician in Water-Distribution. 5.0 FTE were moved out of Utilities and to the new CIP Administration department as part of its creation during the year.

FY 2020/21: Added 6 FTE including 1 CIP Administrator and 2 Project Managers for WIFA in Water-Engineering, 1 Utility Services Assistant and 1 Utility Services Technician in Water-Irrigation, and 1 Sr. Utility Services Technician in Water-Distribution.



# Utility Services – Water & Wastewater

Utilities - Water/Wastewater  
FY 2024/25 Adopted Budget \$76.3M



## Funding Source

Funding Source	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Water Revenues	\$ 29,825,645	\$ 29,484,690	\$ 28,682,952	\$ 33,665,422	\$ 33,563,711	\$ (101,711)	(0%)
Sewer Revenues	\$ 9,187,473	\$ 10,201,308	\$ 10,612,477	\$ 13,171,655	\$ 13,634,822	\$ 463,167	4%
<b>Subtotal Revenue</b>	<b>\$ 39,013,119</b>	<b>\$ 39,685,997</b>	<b>\$ 39,295,429</b>	<b>\$ 46,837,077</b>	<b>\$ 47,198,533</b>	<b>\$ 361,456</b>	<b>1%</b>
Transfers In - Water	\$ 9,657,500	\$ 21,548,690	\$ 29,101,986	\$ -	\$ 2,845,416		
Transfers In - Wastewater	\$ -	\$ 16,909,167	\$ 5,473,327	\$ -	\$ -		
<b>Department Total</b>	<b>\$ 48,670,619</b>	<b>\$ 78,143,855</b>	<b>\$ 73,870,742</b>	<b>\$ 46,837,077</b>	<b>\$ 50,043,949</b>	<b>\$ 3,206,872</b>	<b>7%</b>
\$ Change from Prior		\$ 29,473,236	\$ (4,273,113)	\$ (27,033,665)	\$ 3,206,872		
% Change from Prior		61%	(5%)	(37%)	7%		

## Department Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 6,394,118	\$ 6,759,448	\$ 7,548,278	\$ 8,735,201	\$ 9,210,778	\$ 475,577	5%
Supplies & Services	\$ 14,283,410	\$ 16,805,086	\$ 17,965,659	\$ 24,088,553	\$ 28,632,334	\$ 4,543,781	19%
Department Support Costs	\$ 752,743	\$ 756,643	\$ 970,394	\$ 1,023,775	\$ 1,041,890	\$ 18,115	2%
Capital Outlay	\$ 2,395,166	\$ 8,935,975	\$ 25,473,237	\$ 1,226,908	\$ 3,506,216	\$ 2,279,308	186%
Capital Maintenance	\$ -	\$ 328,662	\$ 5,117,011	\$ 8,653,828	\$ 14,237,142	\$ 5,583,314	65%
<b>Subtotal Expenses</b>	<b>\$ 23,825,437</b>	<b>\$ 33,585,814</b>	<b>\$ 57,074,579</b>	<b>\$ 43,728,265</b>	<b>\$ 56,628,360</b>	<b>\$ 12,900,095</b>	<b>30%</b>
Transfers Out - Debt Service	\$ 5,139,994	\$ 7,699,419	\$ 9,631,422	\$ 12,515,791	\$ 13,518,945	\$ 1,003,154	8%
Transfers Out - CIP	\$ 9,338,560	\$ 30,018,988	\$ 3,814,321	\$ -	\$ 6,150,605	\$ 6,150,605	N/A
Transfers Out - Other	\$ -	\$ -	\$ 79,605	\$ -	\$ -	\$ -	N/A
<b>Department Total</b>	<b>\$ 38,303,990</b>	<b>\$ 71,304,222</b>	<b>\$ 70,599,927</b>	<b>\$ 56,244,056</b>	<b>\$ 76,297,910</b>	<b>\$ 20,053,854</b>	<b>36%</b>
\$ Change from Prior		\$ 33,000,231	\$ (704,294)	\$ (14,355,871)	\$ 20,053,854		
% Change from Prior		86%	(1%)	(20%)	36%		





# Utility Services – Water & Wastewater

## Program Performance – Utilities

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Environment	Number of violations of state and federal drinking water standards	0	0	0	0
	Total water service cost per million gallons produced annually <sup>1</sup>	\$3,761	\$5,004	\$5,487	\$5,624
Financial Management, Internal Services & Sustainability	Percentage of lost/unaccounted for water (non-metered water due to leaks, theft, meter inefficiencies, etc.) <sup>2</sup>	3.94%	5.49%	5.05%	5.49%
	Number of sanitary sewer overflows	0	0	0	0
	Total wastewater service costs (dollars) per million gallons generated annually <sup>1</sup>	\$4,861	\$6,110	\$6,263	\$6,419

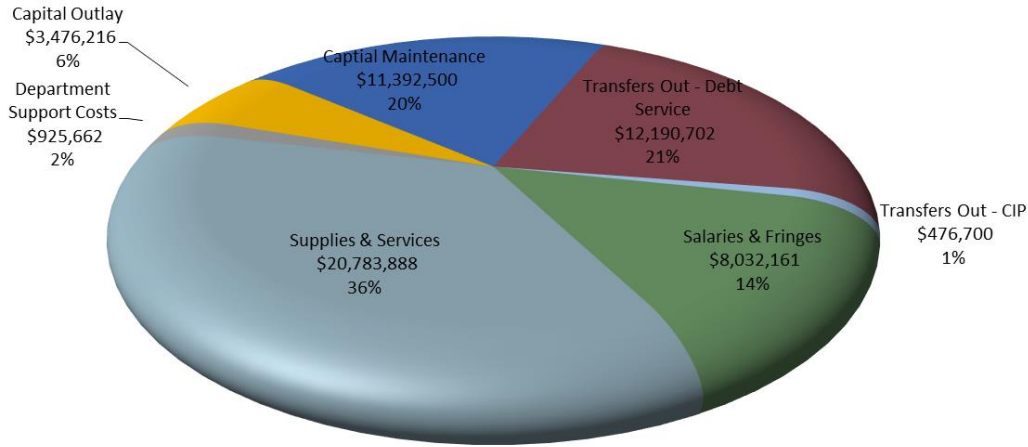
## Analysis of Performance

1. Based only on direct operation and maintenance costs. Operating expenditures are increasing due to aging infrastructure requiring costlier maintenance or replacement. Additionally, the costs of parts are increasing due to inflation.
2. According to the Arizona Department of Water Resources (ADWR), lost/unaccounted for water should not account for more than 10% of water losses annually.



# Utility Services – Water Operating

Water  
FY 2024/25 Adopted Budget \$57.3M



## Water Operating Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 5,713,709	\$ 6,052,471	\$ 6,778,287	\$ 7,974,526	\$ 8,032,161	\$ 57,635	1%
Supplies & Services	\$ 11,488,600	\$ 13,227,238	\$ 13,868,197	\$ 16,908,289	\$ 20,783,888	\$ 3,875,599	23%
Department Support Costs	\$ 654,962	\$ 658,862	\$ 878,563	\$ 929,615	\$ 925,662	\$ (3,953)	(0%)
Capital Outlay	\$ 1,828,047	\$ 8,866,281	\$ 24,941,152	\$ 1,196,908	\$ 3,476,216	\$ 2,279,308	190%
Capital Maintenance	\$ -	\$ -	\$ 4,455,107	\$ 6,896,514	\$ 11,392,500	\$ 4,495,986	65%
<b>Subtotal Expenses</b>	<b>\$ 19,685,318</b>	<b>\$ 28,804,853</b>	<b>\$ 50,921,305</b>	<b>\$ 33,905,853</b>	<b>\$ 44,610,427</b>	<b>\$ 10,704,574</b>	<b>32%</b>
Transfers Out - Debt Service	\$ 4,747,894	\$ 7,250,162	\$ 8,489,150	\$ 10,372,693	\$ 12,190,702	\$ 1,818,009	18%
Transfers Out - CIP	\$ 6,792,296	\$ 13,329,483	\$ 2,218,537	\$ -	\$ 476,700	\$ 476,700	N/A
Transfers Out - Other	\$ -	\$ -	\$ 79,605	\$ -	\$ -	\$ -	N/A
<b>Department Total</b>	<b>\$ 31,225,508</b>	<b>\$ 49,384,498</b>	<b>\$ 61,708,597</b>	<b>\$ 44,278,546</b>	<b>\$ 57,277,829</b>	<b>\$ 12,999,283</b>	<b>29%</b>
\$ Change from Prior		\$ 18,158,990	\$ 12,324,099	\$ (17,430,051)	\$ 12,999,283		
% Change from Prior		58%	25%	(28%)	29%		

## Water Operating Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Water Admin	\$ 5,460,910	\$ 6,542,078	\$ 7,737,602	\$ 7,968,668	\$ 7,532,613	\$ (436,055)	(5%)
Engineering	\$ 449,011	\$ 655,207	\$ 776,827	\$ 1,143,525	\$ 1,399,596	\$ 256,071	22%
Field Operations - Meters	\$ 2,215,396	\$ 2,633,014	\$ 2,887,435	\$ 3,126,075	\$ 4,041,106	\$ 915,031	29%
GIS	\$ 557,938	\$ 690,768	\$ 830,429	\$ 826,896	\$ 785,482	\$ (41,414)	(5%)
Irrigation	\$ 310,966	\$ 309,932	\$ 406,793	\$ 509,300	\$ 412,940	\$ (96,360)	(19%)
CIP	\$ 353,972	\$ 33,074	\$ -	\$ -	\$ -	\$ -	N/A
Conservation	\$ 192,059	\$ 232,661	\$ 240,660	\$ 366,896	\$ 523,786	\$ 156,890	43%
Distribution	\$ 7,247,487	\$ 6,766,351	\$ 11,051,704	\$ 16,510,612	\$ 23,029,246	\$ 6,518,634	39%
Water Resources	\$ 2,897,579	\$ 10,941,768	\$ 26,989,854	\$ 3,453,881	\$ 6,885,658	\$ 3,431,777	99%
Water Debt Transfers	\$ 4,747,894	\$ 7,250,162	\$ 8,489,150	\$ 10,372,693	\$ 12,190,702	\$ 1,818,009	18%
Water CIP Transfers	\$ 6,792,296	\$ 13,329,483	\$ 2,218,537	\$ -	\$ 476,700	\$ 476,700	N/A
Water Other Transfers	\$ -	\$ -	\$ 79,605	\$ -	\$ -	\$ -	N/A
<b>Department Total</b>	<b>\$ 31,225,508</b>	<b>\$ 49,384,498</b>	<b>\$ 61,708,597</b>	<b>\$ 44,278,546</b>	<b>\$ 57,277,829</b>	<b>\$ 12,999,283</b>	<b>29%</b>
\$ Change from Prior		\$ 18,158,990	\$ 12,324,099	\$ (17,430,051)	\$ 12,999,283		
% Change from Prior		58%	25%	(28%)	29%		
	\$ 31,225,508	\$ 49,384,498	\$ 61,708,597	\$ 44,278,546	\$ 57,277,829		



# Utility Services – Water Operating

## Program Operating Budget – Water Admin

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,093,342	\$ 1,192,799	\$ 1,543,261	\$ 1,631,243	\$ 1,292,276	\$ (338,967)	(21%)
Supplies & Services	\$ 3,515,904	\$ 4,082,603	\$ 4,976,070	\$ 5,071,212	\$ 5,154,675	\$ 83,463	2%
Department Support Costs	\$ 654,962	\$ 658,862	\$ 878,563	\$ 929,615	\$ 925,662	\$ (3,953)	(0%)
Capital Outlay	\$ 196,701	\$ 607,814	\$ 339,708	\$ 336,598	\$ 160,000	\$ (176,598)	(52%)
<b>Subtotal Expenses</b>	<b>\$ 5,460,910</b>	<b>\$ 6,542,078</b>	<b>\$ 7,737,602</b>	<b>\$ 7,968,668</b>	<b>\$ 7,532,613</b>	<b>\$ (436,055)</b>	<b>(5%)</b>
Transfers Out - Debt Service	\$ 4,747,894	\$ 7,250,162	\$ 8,489,150	\$ 10,372,693	\$ 12,190,702	\$ 1,818,009	18%
Transfers Out - CIP	\$ 6,792,296	\$ 13,329,483	\$ 2,218,537	\$ -	\$ 476,700	\$ 476,700	N/A
Transfers Out - Other	\$ -	\$ -	\$ 79,605	\$ -	\$ -	\$ -	N/A
<b>Division Total</b>	<b>\$ 17,001,100</b>	<b>\$ 27,121,723</b>	<b>\$ 18,524,894</b>	<b>\$ 18,341,361</b>	<b>\$ 20,200,015</b>	<b>\$ 1,858,654</b>	<b>10%</b>
\$ Change from Prior		\$ 10,120,623	\$ (8,596,830)	\$ (183,532)	\$ 1,858,654		
% Change from Prior		60%	(32%)	(1%)	10%		

## Budget Notes and Changes

The Water Admin Division represents the costs associated with the management and oversight of the Town’s water utility.

### Salaries & Fringes:

The salary decrease is due to the reallocation of personnel costs to Wastewater Operating. Also, the Principal Applications, Analyst position is being reallocated to the Meters Division. Furthermore, a GIS Analyst position is being reclassified to a Deputy Director position and reallocated to the Admin Division. The decrease is offset by an allowance for a market increase of 4%, as well as a merit increase of up to 3% based on employee performance.

### Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$65K. The main changes are as follows:

- Decrease of \$163K in utility franchise fee to resize the budget to closer align with historical actuals.
- Increase of \$134K in professional services for the utilities building remodel and additional water resource planning as needed.
- Increase of \$55K in general services for a 24/7 security guard service for the utilities building.
- Increase of \$44K in gasoline for vehicles used in the water fund.

### Capital Outlay:

The FY 2024/25 capital outlay budget for this division decreased by \$177K. The main changes are as follows:

- Decrease of \$277K in major equipment because there were two one-time expenses to replace a dump trailer and buy equipment for a vacuum truck in FY 2023/24.
- Increase of \$100K in furniture and fixtures for the remodel of the utilities building.

### Transfers Out – Debt Service:

Budget in this category represents the non-growth share of debt service and is adjusted annually per the debt service schedule. Please refer to the Debt Section for additional information and details.

### Transfers Out – CIP:

Budget in this category represents the non-growth share of water infrastructure improvements that are planned for FY 2024/25.



# Utility Services – Water Operating

## Program Operating Budget – Water Engineering

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 299,552	\$ 501,631	\$ 474,343	\$ 662,370	\$ 644,596	\$ (17,774)	(3%)
Supplies & Services	\$ 149,460	\$ 153,576	\$ 161,457	\$ 259,050	\$ 255,000	\$ (4,050)	(2%)
Capital Outlay	\$ -	\$ -	\$ -	\$ 72,105	\$ -	\$ (72,105)	(100%)
Capital Maintenance	\$ -	\$ -	\$ 141,028	\$ 150,000	\$ 500,000	\$ 350,000	-
<b>Division Total</b>	<b>\$ 449,011</b>	<b>\$ 655,207</b>	<b>\$ 776,827</b>	<b>\$ 1,143,525</b>	<b>\$ 1,399,596</b>	<b>\$ 256,071</b>	<b>22%</b>
\$ Change from Prior		\$ 206,195	\$ 121,620	\$ 366,698	\$ 256,071		
% Change from Prior		46%	19%	47%	22%		

## Budget Notes and Changes

The Water Engineering Division is responsible for the oversight of the Utilities Capital Improvement Program.

### Salaries & Fringes:

The salary decrease is due to the reallocation of personnel costs for the Engineer, Principal position. The decrease is offset by an allowance for a market increase of 4%, as well as a merit increase of up to 3% based on employee performance.

### Supplies & Services:

The FY 2024/25 supplies and services budget for this division decreased by \$4K due to a one-time expense for a new employee last fiscal year.

### Capital Maintenance:

The FY 2024/25 capital maintenance budget for this division increased by \$350K. The changes are as follows:

- Increase of \$300K for system modeling as expansions, acquisitions, system swaps and exchanges continue with the Town.
- Increase of \$50K in project management for engineering support for a number of engineering and operational projects.



# Utility Services – Water Operating

## Program Operating Budget – Water Field Ops (Meters)

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,083,236	\$ 1,183,566	\$ 1,249,151	\$ 1,401,625	\$ 1,643,606	\$ 241,981	17%
Supplies & Services	\$ 1,132,160	\$ 1,449,447	\$ 1,529,719	\$ 1,629,450	\$ 2,192,500	\$ 563,050	35%
Capital Maintenance	\$ -	\$ -	\$ 108,565	\$ 95,000	\$ 205,000	\$ 110,000	-
<b>Division Total</b>	<b>\$ 2,215,396</b>	<b>\$ 2,633,014</b>	<b>\$ 2,887,435</b>	<b>\$ 3,126,075</b>	<b>\$ 4,041,106</b>	<b>\$ 915,031</b>	<b>29%</b>
\$ Change from Prior		\$ 417,618	\$ 254,422	\$ 238,640	\$ 915,031		
% Change from Prior		19%	10%	8%	29%		

### Budget Notes and Changes

The Field Ops (Meters) Division is responsible for the installation, maintenance, and monthly reading of meters and their associated components.

#### Salaries & Fringes:

The salary increase is due to the reallocation of personnel costs including for the Principal Applications, Analyst position from the Water Admin Division and a reclassification of a Utility Specialist Repairs position to a Utility Inspector position. The increase also includes an allowance for a market increase of 4%, as well as a merit increase of up to 3% based on employee performance.

#### Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$563K mainly due to an increase of \$550K for new and replacement meters and fittings. There are also a number of large meter change outs that are happening due to end of life on 10-year-old meters.

#### Capital Maintenance:

The FY 2024/25 capital outlay budget for this division increased by \$110K mainly due to an additional \$100K needed for WaterSmart software upgrades.



# Utility Services – Water Operating

## Program Operating Budget – Water GIS

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 520,717	\$ 609,266	\$ 621,900	\$ 755,396	\$ 668,982	\$ (86,414)	(11%)
Supplies & Services	\$ 37,221	\$ 46,436	\$ 128,468	\$ 71,500	\$ 116,500	\$ 45,000	63%
Capital Outlay	\$ -	\$ 35,066	\$ 80,061	\$ -	\$ -	\$ -	N/A
<b>Division Total</b>	<b>\$ 557,938</b>	<b>\$ 690,768</b>	<b>\$ 830,429</b>	<b>\$ 826,896</b>	<b>\$ 785,482</b>	<b>\$ (41,414)</b>	<b>(5%)</b>
\$ Change from Prior		\$ 132,830	\$ 139,661	\$ (3,533)	\$ (41,414)		
% Change from Prior		24%	20%	(0%)	(5%)		

## Budget Notes and Changes

The Water GIS Division provides visual and spatial data of the Town’s water system. The location-based mapping assists with identifying buried assets, optimizing performance, and extending the life of the utility’s assets.

### Salaries & Fringes:

The salary decrease is due to the reclassification of the GIS Analyst position to the Deputy Director position and the reallocation to the Water Admin Division. The decrease is offset by an allowance for a market increase of 4%, as well as a merit increase of up to 3% based on employee performance.

### Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$45K due to a \$25K increase in professional and technical services needed for GIS consultants and \$20K increase in tools and equipment for new AirComm Modems to be installed in Bluestake vehicles to allow employees to have faster and better Wi-Fi anywhere in town.



# Utility Services – Water Operating

## Program Operating Budget – Water Irrigation

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 283,575	\$ 291,601	\$ 350,511	\$ 348,363	\$ 362,940	\$ 14,577	4%
Supplies & Services	\$ 27,391	\$ 18,331	\$ 9,057	\$ 45,000	\$ 50,000	\$ 5,000	11%
Capital Outlay	\$ -	\$ -	\$ 47,226	\$ 115,937	\$ -	\$ (115,937)	(100%)
<b>Division Total</b>	<b>\$ 310,966</b>	<b>\$ 309,932</b>	<b>\$ 406,793</b>	<b>\$ 509,300</b>	<b>\$ 412,940</b>	<b>\$ (96,360)</b>	<b>(19%)</b>
\$ Change from Prior		\$ (1,034)	\$ 96,861	\$ 102,507	\$ (96,360)		
% Change from Prior		(0%)	31%	25%	(19%)		

## Budget Notes and Changes

The Water Irrigation Division provides flood irrigation services to approximately 630 residential customers as well as various schools and contractors.

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

### Supplies & Services:

The FY 2024/25 supplies and service budget for this division increased by \$5K due to an increase in the Utility ROI expense.

### Capital Outlay:

The FY 2024/25 capital outlay budget for this division decreased by \$116K because there was a one-time expense for two vehicles in FY 2023/24.



# Utility Services – Water Operating

## Program Operating Budget – Water Conservation

Division by Category	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 137,617	\$ 148,245	\$ 152,471	\$ 202,746	\$ 330,926	\$ 128,180	63%
Supplies & Services	\$ 54,442	\$ 84,415	\$ 88,189	\$ 164,150	\$ 192,860	\$ 28,710	17%
<b>Division Total</b>	<b>\$ 192,059</b>	<b>\$ 232,661</b>	<b>\$ 240,660</b>	<b>\$ 366,896</b>	<b>\$ 523,786</b>	<b>\$ 156,890</b>	<b>43%</b>
\$ Change from Prior		\$ 40,602	\$ 8,000	\$ 126,236	\$ 156,890		
% Change from Prior		21%	3%	52%	43%		

### Budget Notes and Changes

The Water Conservation Division provides programs to educate residents on how to sustainably manage their water usage. The largest expense in this category is for conservation outreach, which includes marketing and educational materials, Waterfluence program as well as signage and outreach activities for HOA's, schools, business, and residential customers.

#### Salaries & Fringes:

The salary increase is due to the addition of a Water Conservation Specialist position. Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

#### Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$30K due to an increase in the Water Conservation Program. This increase includes training and outreach to HOAs on setting water budgets.





# Utility Services – Water Operating

## Program Operating Budget – Water Distribution

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,684,444	\$ 1,813,436	\$ 2,123,330	\$ 2,536,449	\$ 2,640,686	\$ 104,237	4%
Supplies & Services	\$ 5,563,043	\$ 4,909,181	\$ 4,416,345	\$ 6,692,380	\$ 9,230,260	\$ 2,537,880	38%
Capital Outlay	\$ -	\$ 43,735	\$ 306,515	\$ 630,269	\$ 470,800	\$ (159,469)	(25%)
Capital Maintenance	\$ -	\$ -	\$ 4,205,514	\$ 6,651,514	\$ 10,687,500	\$ 4,035,986	-
<b>Division Total</b>	<b>\$ 7,247,487</b>	<b>\$ 6,766,351</b>	<b>\$ 11,051,704</b>	<b>\$ 16,510,612</b>	<b>\$ 23,029,246</b>	<b>\$ 6,518,634</b>	<b>39%</b>
\$ Change from Prior		\$ (481,136)	\$ 4,285,353	\$ 5,458,908	\$ 6,518,634		
% Change from Prior		(7%)	63%	49%	39%		

### Budget Notes and Changes

The Water Distribution Division is responsible for the maintenance and repairs of the Town’s wells and related water delivery systems.

#### Salaries & Fringes:

The salary increase is due to the addition of an Electrician and a Utility Specialist Repairs positions. The increase is offset by a reclassification and reallocation of a Utility Specialist Repairs position to the Meters Division. Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

#### Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$2.6M. The main changes are as follows:

- Increase of \$2.1M in electricity due to an additional 5 well sites being online as well as anticipated higher energy prices.
- Increase of \$420K in well site operations and maintenance and well site repairs due to an increased number of well sites for the Town. Staff anticipates an increased need for well site repairs as well sites continue to age.

#### Capital Outlay:

The FY 2024/25 capital outlay budget for this division decreased by \$159K. The main changes are as follows:

- Decrease of \$262K in vehicles because fewer equipment needs to be replaced in FY 2024/25 compared to FY 2023/24.
- Increase of \$102K due to a purchase of a Bobcat and trailer to help the Water Distribution Division load and unload chlorine pallets during deliveries.

#### Capital Maintenance:

The FY 2024/25 capital maintenance budget for this division increased by \$4.0M. The main changes are as follows:

- Increase of \$1.2M in well site upgrades. This includes sound enclosures, passive discharge tanks, well rehabs, dry wells, and other additional upgrades and over hauls as needed.
- Increase of \$1.1M in well site security. Construction will begin on 8 well sites to enhance security.
- Increase of \$761K in emergency generator controls. Staff will begin to install generators at well sites that do not have them.
- Increase of \$652K in tank rehabilitation. Staff pull and evaluate 3-4 tanks per year and determine what repairs are needed.
- Increase of \$300K in water line replacement improvements for Cloud and Murphy Roads.



# Utility Services – Water Operating

## Program Operating Budget – Water Resources

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 258,457	\$ 279,000	\$ 263,320	\$ 436,334	\$ 448,149	\$ 11,815	3%
Supplies & Services	\$ 1,007,776	\$ 2,483,102	\$ 2,558,892	\$ 2,975,547	\$ 3,592,093	\$ 616,546	21%
Capital Outlay	\$ 1,631,346	\$ 8,179,666	\$ 24,167,642	\$ 42,000	\$ 2,845,416	\$ 2,803,416	6675%
<b>Division Total</b>	<b>\$ 2,897,579</b>	<b>\$ 10,941,768</b>	<b>\$ 26,989,854</b>	<b>\$ 3,453,881</b>	<b>\$ 6,885,658</b>	<b>\$ 3,431,777</b>	<b>99%</b>
\$ Change from Prior		\$ 8,044,189	\$ 16,048,086	\$ (23,535,973)	\$ 3,431,777		
% Change from Prior		278%	147%	(87%)	99%		

## Budget Notes and Changes

The Water Resources Division manages the Town’s water supplies and plans for the community’s future water needs.

### Salaries & Fringes:

Personnel budgets include an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

### Supplies & Services:

The FY 2024/25 supplies and service budget for this division increased by \$617K. The main changes are as follows:

- Increase of \$560K in water allocation charges (CAP, Cibola, NIA) and wheeling fees.
- Increase of \$190K due to increase in wastewater charges associated with effluent generated at GWRP and used for recharge, based on increased flows.
- Decrease of \$98K in fees due to a one-time expense of filling Frontier Family Park Lake in FY 2023/24.

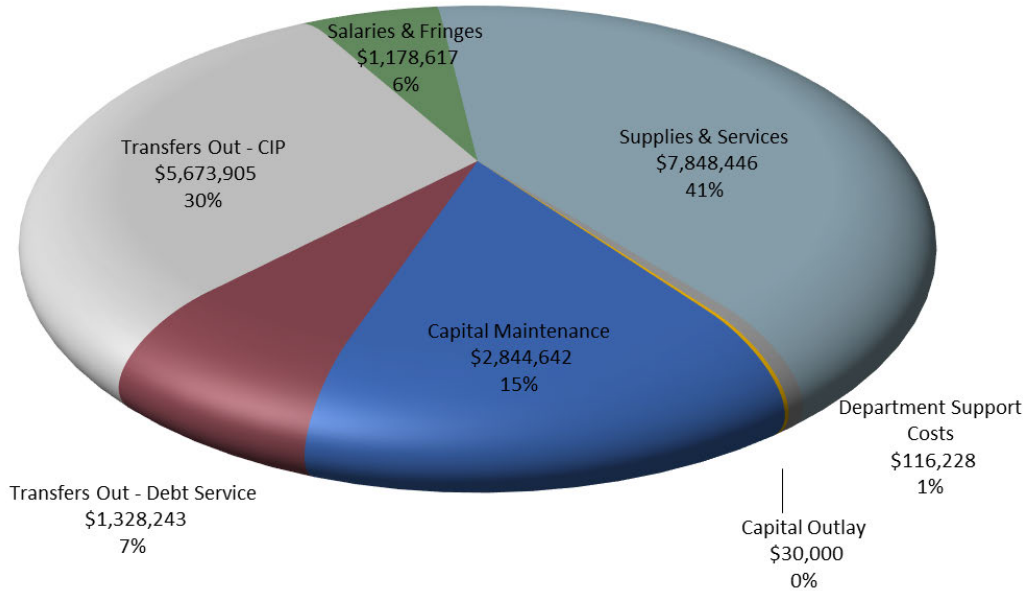
### Capital Outlay:

The FY 2024/25 capital outlay budget for this division increased by \$2.8M. The increase is related to the anticipated CAP wheeling costs associated with the Cibola Surface Water Rights Acquisition. In FY 2022/23, the Town received a WIFA loan to fund this project.



# Utility Services – Sewer/Wastewater Operating

Sewer/Wastewater  
FY 2024/25 Adopted Budget \$19.0M



## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Recommended	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 680,409	\$ 706,977	\$ 769,991	\$ 760,675	\$ 1,178,617	\$ 417,942	55%
Supplies & Services	\$ 2,794,810	\$ 3,577,847	\$ 4,097,462	\$ 7,180,263	\$ 7,848,446	\$ 668,183	9%
Department Support Costs	\$ 97,781	\$ 97,781	\$ 91,831	\$ 94,160	\$ 116,228	\$ 22,068	23%
Capital Outlay	\$ 567,119	\$ 69,694	\$ 532,085	\$ 30,000	\$ 30,000	\$ -	0%
Capital Maintenance	\$ -	\$ 328,662	\$ 661,904	\$ 1,757,314	\$ 2,844,642	\$ 1,087,328	62%
<b>Subtotal Expenses</b>	<b>\$ 4,140,119</b>	<b>\$ 4,780,961</b>	<b>\$ 6,153,273</b>	<b>\$ 9,822,412</b>	<b>\$ 12,017,933</b>	<b>\$ 2,195,521</b>	<b>22%</b>
Transfers Out - Debt Service	\$ 392,100	\$ 449,257	\$ 1,142,272	\$ 2,143,098	\$ 1,328,243	\$ (814,855)	(38%)
Transfers Out - CIP	\$ 2,546,264	\$ 16,689,505	\$ 1,595,785	\$ -	\$ 5,673,905	\$ 5,673,905	N/A
<b>Department Total</b>	<b>\$ 7,078,482</b>	<b>\$ 21,919,724</b>	<b>\$ 8,891,330</b>	<b>\$ 11,965,510</b>	<b>\$ 19,020,081</b>	<b>\$ 7,054,571</b>	<b>59%</b>
	\$ Change from Prior	\$ 14,841,241	\$ (13,028,393)	\$ 3,074,180	\$ 7,054,571		
	% Change from Prior	210%	(59%)	35%	59%		

## Budget Notes and Changes

The Sewer/Wastewater Operating fund accounts for the operation and administration of the Town’s sewer and wastewater systems, as well as the Greenfield Water Reclamation Plant (GWRP) – a shared wastewater treatment plant operated by the City of Mesa under an intergovernmental agreement (IGA) between Mesa, Gilbert, and Queen Creek.

### Salaries & Fringes:

The salary increase is due to the reallocation of personnel costs for several employees from Water Operating. The increase includes an allowance for a market increase of 4% and a merit increase of up to 3% based on employee performance.



# Utility Services – Sewer/Wastewater Operating

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## Supplies & Services:

The FY 2024/25 supplies and services budget for this division increased by \$668K. The main changes are as follows:

- Increase of \$507K in GWRP operations and maintenance costs. GWRP has split costs between Queen Creek, Gilbert and Mesa.
- Decrease of \$220K in miscellaneous expense to closer align with historical actual costs associated with the Utilities Services Exchange Agreement between EPCOR and the Town.
- Increase of \$120K in mainline agreements that were transferred from EPCOR to the Town in FY 2023/24 as part of the Utilities Services Exchange Agreement.
- Increase of \$66K in Customer Service Expense allocation as a result of the increase in wastewater customers. This fee pays for customer service, billing and financial services.
- Increase of \$57K in professional and technical services to increase the number of miles of sewer line to be inspected as part of preventative maintenance.
- Increase of \$44K in credit card fees due to reallocating the fees from the water service fund resulting in wastewater paying an additional \$44K in FY 2024/25.

## Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Payroll, and Information Technology. Any changes identified in this budget is the result of a service/support change from partnering departments.

## Capital Maintenance:

The FY 2024/25 capital maintenance budget for this division increased by \$1.1M. The main changes are as follows:

- Increase of \$799K in GWRP projects which include plant improvements, equipment replacement and major plant improvements.
- Increase of \$300K in water resources and sewer master planning.
- Decrease of \$127K in a one-time expenses for capacity fee study and project management last fiscal year.
- Increase of \$115K in sewer and manhole improvements.

## Transfers Out – Debt Service:

Budget in this category represents the non-growth share of debt service and is adjusted annually per the debt service schedule. Please refer to the Debt Section for additional information and details.

## Transfers Out - CIP:

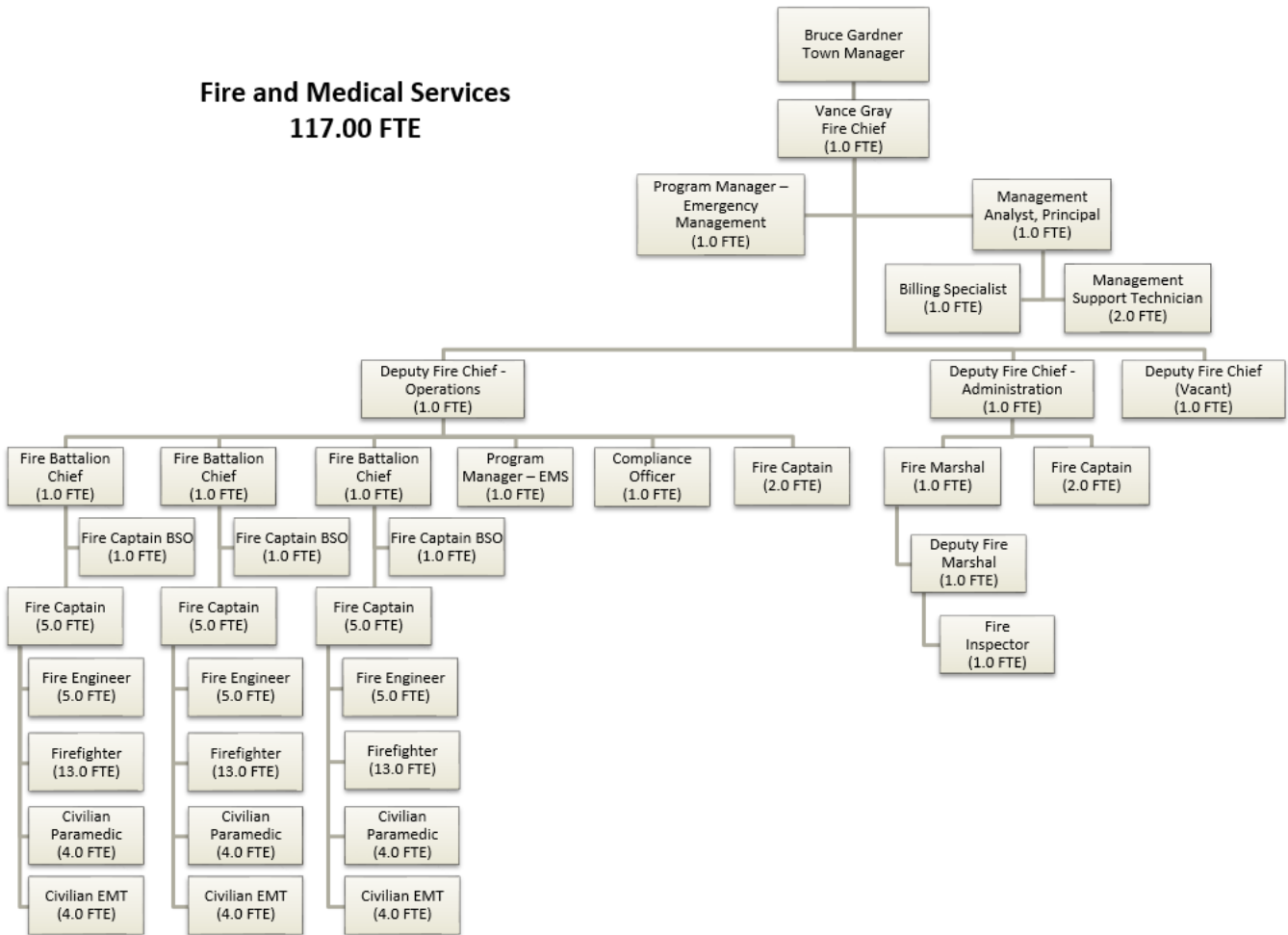
Budget in this category represents the non-growth share of wastewater infrastructure improvements that are planned for FY 2024/25.





# Fire & Medical

## Fire and Medical Services 117.00 FTE



## Department Description and Programs

The Fire and Medical Department provides programs and services that fall into two broad categories:

1) Emergency Services

Emergency services are provided to the citizens of Queen Creek by the Operations, Medical and Public Safety Divisions. These divisions are responsible for 911 responses to fires, medical emergencies, hazardous materials emergencies and technical rescue, as well as disaster response to a major or widespread incident in the Town. The Operations Division also conducts building safety inspections, public safety education and safety preparations for special events.

2) Non-Emergency Services

Non-emergency services support the response capabilities for the department’s paramedic fire companies and include the Administration, Training, Fire Prevention, and Resource Management Divisions.



# Fire & Medical

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## Department Mission

The mission of the Queen Creek Fire and Medical Department is to deliver the highest level of professional service to protect lives and property by honoring tradition and embracing innovation.

## Strategic Priority

### Safe Community



## FY 2024/25 Objectives

- Continue efforts towards a reduction in overall response times through progressive, enhanced emergency service delivery.
- Continue to look for opportunities to expand the Queen Creek County Island Fire District.
- Continue working with the school districts as well as other community partners in on-going training for hostile events within the community. These response plans will include working with regional fire department partners and the Queen Creek Police Department.
- Plan for, and place in appropriate budget years; future fire stations, associated fire apparatus, implement new programs, and provide staffing in an effort to improve service levels and become a Class 1 fire department.
- Continue to grow and support our public education program for a safe community. Examples include public interactions during school programs, fire safety talks during station and truck tours, CPR programs for the community and drowning awareness.
- Complete design and begin construction of the Resource/Skills Building. This is an ongoing capital project that will greatly enhance the services provided to the Queen Creek Provide. Staffing and support functions will allow for optimal use of the facility in order to maintain, or increase, the level of service delivered to citizens.
- Complete and monitor the emergency transport services program, fully expanding patient transportation services within Queen Creek.
- Complete manufacturing and place replacement Engine 413 in service.



# Fire & Medical

Staffing by Division					
Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Administration	5.00	5.00	6.00	6.00	6.00
Operations	73.00	73.00	73.00	73.00	77.00
Training	-	-	1.00	1.00	2.00
Fire Prevention Bureau	2.00	2.00	2.00	3.00	4.00
Resource Management	-	-	-	-	-
Emergency Transport Service	-	-	26.00	26.00	27.00
Medical	1.00	1.00	1.00	1.00	1.00
<b>Department FTE</b>	<b>81.00</b>	<b>81.00</b>	<b>109.00</b>	<b>110.00</b>	<b>117.00</b>

## FTE Changes

FY 2024/25: Added 7.0 FTE – 3 Firefighter positions and 4 Captain positions.

FY 2023/24: Added 1.0 FTE for a Fire Inspector position.

FY 2022/23: Added 28.0 FTE – 26.0 FTE related to beginning the Emergency Transport Services division, 1.0 FTE as a Senior Administrative Assistant, and 1.0 FTE as a Deputy Fire Chief to oversee the fire and medical training for the department.

FY 2021/22: No staffing increases.

FY 2020/21: Staffing Fire Station #5 accounts for the increase of 15.0 sworn FTE in Operations (9 Firefighters, 3 Fire Engineers, and 3 Fire Captains). The Emergency Management Coordinator position was also moved to the Administration division from Public Works.

FY 2019/20: Two new non-sworn FTE positions were added: an EMS Specialist in Medical to aid in training, management of certifications and other medical related best practices, and a Fire Inspector/Investigator in Fire Prevention to help with commercial inspections and fire investigations.

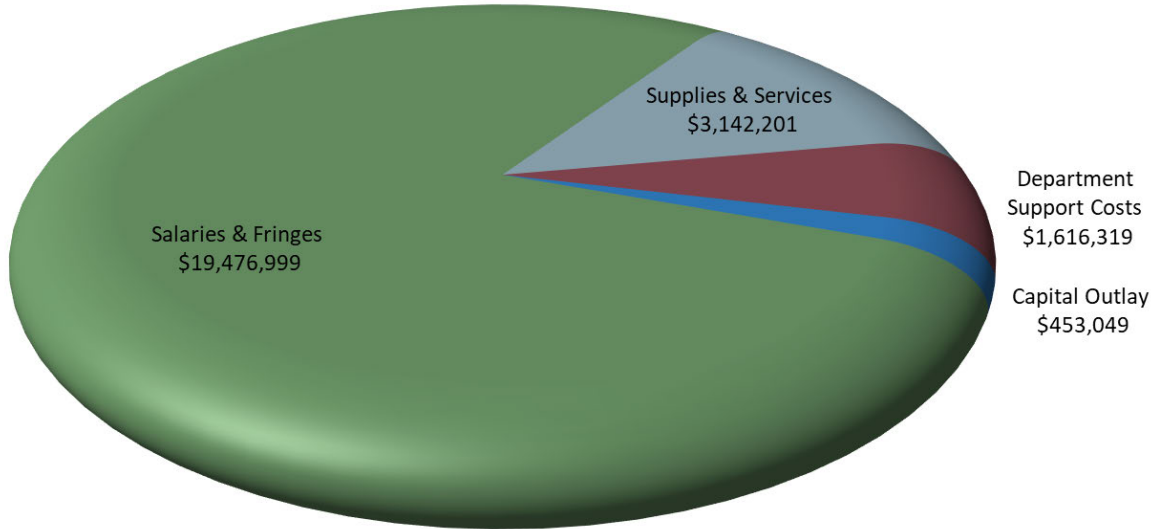
FY 2018/19: Staffing Fire Station #4 resulted in the hiring of 12 additional sworn FTE staff (6 Firefighters, 3 Fire Engineers, 3 Fire Captains), and a Deputy Chief to help manage the growing operations. There was additional re-organization within the department moving supervisory staff in alignment with existing staff.





# Fire & Medical

Fire & Medical  
FY 2024/25 Adopted Budget \$24.7M



## Department Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 12,211,981	\$ 11,846,257	\$ 14,108,827	\$ 17,795,440	\$ 19,476,999	\$ 1,681,559	9%
Supplies & Services	\$ 1,604,978	\$ 1,926,168	\$ 2,433,371	\$ 3,184,013	\$ 3,142,201	\$ (41,812)	(1%)
Department Support Costs	\$ 475,616	\$ 475,616	\$ 1,331,551	\$ 1,732,315	\$ 1,616,319	\$ (115,996)	(7%)
Debt Service	\$ 83,381	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 109,530	\$ 663,870	\$ 888,084	\$ 3,008,318	\$ 453,049	\$ (2,555,269)	(85%)
<b>Subtotal Expenses</b>	<b>\$ 14,485,486</b>	<b>\$ 14,911,911</b>	<b>\$ 18,761,833</b>	<b>\$ 25,720,086</b>	<b>\$ 24,688,568</b>	<b>\$ (1,031,518)</b>	<b>(4%)</b>
Transfers Out - CIP	\$ 106,752	\$ 973,025	\$ 958,919	\$ 160,000	\$ -	\$ (160,000)	(100%)
Transfers Out-Operating	\$ -	\$ -	\$ 7,043	\$ -	\$ -	\$ -	N/A
<b>Department Total</b>	<b>\$ 14,592,238</b>	<b>\$ 15,884,936</b>	<b>\$ 19,727,795</b>	<b>\$ 25,880,086</b>	<b>\$ 24,688,568</b>	<b>\$ (1,191,518)</b>	<b>(5%)</b>
\$ Change from Prior		\$ 1,292,698	\$ 3,842,859	\$ 6,152,291	\$ (1,191,518)		
% Change from Prior		9%	24%	31%	(5%)		



# Fire & Medical

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Fire Administration	\$ 1,331,233	\$ 1,768,790	\$ 2,791,640	\$ 3,350,152	\$ 3,317,114	\$ (33,038)	(1%)
Operations	\$ 11,535,718	\$ 11,280,278	\$ 12,249,893	\$ 12,984,542	\$ 14,030,283	\$ 1,045,741	8%
Training	\$ 84,731	\$ 44,214	\$ 365,374	\$ 395,014	\$ 743,836	\$ 348,822	88%
Fire Prevention	\$ 258,034	\$ 337,985	\$ 376,550	\$ 646,782	\$ 569,958	\$ (76,824)	(12%)
Resource Management	\$ 1,095,484	\$ 2,121,257	\$ 2,310,293	\$ 2,220,918	\$ 1,670,049	\$ (550,869)	(25%)
Medical	\$ 282,938	\$ 332,412	\$ 449,209	\$ 480,220	\$ 690,381	\$ 210,161	44%
Emergency Transport	\$ -	\$ -	\$ 1,184,836	\$ 5,787,457	\$ 3,651,947	\$ (2,135,510)	(37%)
Wildland	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
Contingency	\$ 4,100	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Department Total</b>	<b>\$ 14,592,238</b>	<b>\$ 15,884,936</b>	<b>\$ 19,727,795</b>	<b>\$ 25,880,086</b>	<b>\$ 24,688,568</b>	<b>\$ (1,191,518)</b>	<b>(5%)</b>
\$ Change from Prior		\$ 1,292,698	\$ 3,842,859	\$ 6,152,291	\$ (1,191,518)		
% Change from Prior		9%	24%	31%	(5%)		

## Program Performance - Non-Emergency

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Public Safety	Number of training hours in emergency response per operations employee <sup>1</sup>	Fire: 250 Medical: 100 Rescue: 75	Fire: 250 Medical: 76 Rescue: 25	Fire: 240 Medical: 100 Rescue: 25	Fire: 240 Medical: 60 Rescue: 25
	Number of annual commercial occupancy inspections by risk category <sup>2</sup>	High: 260 Medium: 95 Low: 195	High: 275 Medium: 110 Low: 220	High: 275 Medium: 110 Low: 220	High: 275 Medium: 110 Low: 220
Public Safety & Community Involvement	Child car seat installations	50	60	130	150
	Public education program hours delivered	340	350	300	350
	Community CPR <sup>3</sup>	1,000	1,200	Traditional CPR: 300 Hands-Only CPR: 2,000	Traditional CPR: 300 Hands-Only CPR: 2,000

## Analysis of Performance

- To perform emergency response training required to meet National Fire Protection Association (NFPA) standards, state statutes, federal mandates, Insurance Services Office (ISO), and local requirements.
- High-risk occupancies inspections are conducted by the Fire Prevention Division once every year. Medium and Low risk occupancies are inspected once every two years and once every three years respectively.
- This program is a strategic initiative to train 10% of the Town's population in CPR. In FY24, the department began conducting hands-free CPR to high school students. Per state law, all high school students must be instructed in hands-only CPR by the time they graduate.



# Fire & Medical

## Program Performance – Fire Emergency

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Public Safety	Number of emergency response incidents/response time	6,250/4:45	6,000/4:00	6,375/5:11	6,500/4:00
Public Safety & Community Involvement	CERT Basic Training Class delivered <sup>1</sup>	1	2	2	2
	Disaster Management and Awareness Training Class delivered <sup>2</sup>	10	12	12	12

### Analysis of Performance

1. Community Emergency Response Team (CERT) is a disaster-training program designed to teach citizens basic emergency preparedness skills to help themselves, their families, and their neighbors in the event of a catastrophic disaster where emergency services personnel will be unable to respond immediately.
2. Delivering disaster preparedness and awareness training classes, demonstrations and presentations to the community (CERT continuing education).



# Fire & Medical

## Program Operating Budget – Fire Administration

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 678,670	\$ 938,967	\$ 986,645	\$ 1,085,454	\$ 1,125,242	\$ 39,788	4%
Supplies & Services	\$ 176,948	\$ 354,207	\$ 466,401	\$ 507,383	\$ 575,553	\$ 68,170	13%
Department Support Costs	\$ 475,616	\$ 475,616	\$ 1,331,551	\$ 1,732,315	\$ 1,616,319	\$ (115,996)	(7%)
Capital Outlay	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	(100%)
<b>Subtotal Expenses</b>	<b>\$ 1,331,233</b>	<b>\$ 1,768,790</b>	<b>\$ 2,784,597</b>	<b>\$ 3,325,152</b>	<b>\$ 3,317,114</b>	<b>\$ (33,038)</b>	<b>0%</b>
Transfers Out - Operating	\$ -	\$ -	\$ 7,043	\$ -	\$ -	\$ -	N/A
<b>Division Total</b>	<b>\$ 1,331,233</b>	<b>\$ 1,768,790</b>	<b>\$ 2,791,640</b>	<b>\$ 3,350,152</b>	<b>\$ 3,317,114</b>	<b>\$ (33,038)</b>	<b>(1%)</b>
\$ Change from Prior		\$ 437,557	\$ 1,022,850	\$ 558,512	\$ (33,038)		
% Change from Prior		33%	58%	20%	(1%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The supplies and services budget includes funding for the software licenses as well as, travel, training, and membership dues. The budget increase is primarily due to software licensing cost increases and liability insurance costs.

### Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Payroll, and Information Technology. Any changes identified in this budget is the result of a service/support change from partnering departments.

### Capital Outlay:

The capital outlay budget represents funding for expenses that are generally one-time in nature rather than recurring. The \$25K reduction represents funding in FY 2023/24 for one-time vehicle upfitting that is not needed in FY 2024/25.



# Fire & Medical

## Program Operating Budget – Fire Operations

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 11,243,302	\$ 10,468,035	\$ 11,868,823	\$ 12,548,810	\$ 13,477,835	\$ 929,025	7%
Supplies & Services	\$ 287,057	\$ 358,721	\$ 377,940	\$ 418,221	\$ 525,399	\$ 107,178	26%
Capital Outlay	\$ 5,359	\$ 453,522	\$ 3,130	\$ 17,511	\$ 27,049	\$ 9,538	54%
<b>Division Total</b>	<b>\$ 11,535,718</b>	<b>\$ 11,280,278</b>	<b>\$ 12,249,893</b>	<b>\$ 12,984,542</b>	<b>\$ 14,030,283</b>	<b>\$ 1,045,741</b>	<b>8%</b>
\$ Change from Prior		\$ (255,440)	\$ 969,615	\$ 734,649	\$ 1,045,741		
% Change from Prior		(2%)	9%	6%	8%		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include the addition of three new Firefighter positions. In addition, a 4% market increase, with an additional 3% allowance, is included for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The FY 2024/25 budget includes funding for dispatch services, uniforms, travel and training, and other supplies and services required for the Fire Operations division. The increase is primarily due to cost increases for dispatch services.

### Capital Outlay:

The \$27K budget is for radio tower capital expenses serviced by Topaz Capital.



# Fire & Medical

## Program Operating Budget - Fire Training

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ 1,616	\$ 210,060	\$ 252,620	\$ 593,357	\$ 340,737	135%
Supplies & Services	\$ 84,731	\$ 42,598	\$ 72,695	\$ 129,894	\$ 150,479	\$ 20,585	16%
Capital Outlay	\$ -	\$ -	\$ 82,619	\$ 12,500	\$ -	\$ (12,500)	(100%)
<b>Division Total</b>	<b>\$ 84,731</b>	<b>\$ 44,214</b>	<b>\$ 365,374</b>	<b>\$ 395,014</b>	<b>\$ 743,836</b>	<b>\$ 348,822</b>	<b>88%</b>
\$ Change from Prior		\$ (40,517)	\$ 321,159	\$ 29,640	\$ 348,822		
% Change from Prior		(48%)	726%	8%	88%		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include the addition of two new Captain positions. Also included is a 4% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection.

### Supplies & Services:

The FY 2024/25 budget includes new funding to provide additional training opportunities for field employees and professional development for the Training Deputy Chief.

### Capital Outlay:

The \$12,500 decrease was due to one-time funding in FY 2023/24 to purchase training equipment. No capital outlay funding is required for FY 2024/25.



# Fire & Medical

## Program Operating Budget – Fire Prevention

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 240,740	\$ 324,185	\$ 347,432	\$ 483,936	\$ 508,717	\$ 24,781	5%
Supplies & Services	\$ 17,294	\$ 13,799	\$ 29,118	\$ 67,224	\$ 61,241	\$ (5,983)	(9%)
Capital Outlay	\$ -	\$ -	\$ -	\$ 95,622	\$ -	\$ (95,622)	(100%)
<b>Division Total</b>	<b>\$ 258,034</b>	<b>\$ 337,985</b>	<b>\$ 376,550</b>	<b>\$ 646,782</b>	<b>\$ 569,958</b>	<b>\$ (76,824)</b>	<b>(12%)</b>
\$ Change from Prior		\$ 79,951	\$ 38,565	\$ 270,233	\$ (76,824)		
% Change from Prior		31%	11%	72%	(12%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase for existing positions, with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The FY 2024/25 budget includes funding related to training, membership dues, uniforms, office supplies, and other supplies and services. The budget decrease is due to one-time funding in FY 2023/24 for the new Fire Inspector position added in FY 2023/24.

### Capital Outlay:

The \$110K decrease was due to one-time funding in FY 2023/24 to purchase a vehicle and related equipment for the new Fire Inspector position added in FY 2023/24. No capital outlay funding is required for FY 2024/25.



# Fire & Medical

## Program Operating Budget - Fire Resource

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ 801,180	\$ 937,884	\$ 988,356	\$ 1,313,289	\$ 1,082,736	\$ (230,553)	(18%)
Debt Service	\$ 83,381	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 104,171	\$ 210,348	\$ 363,019	\$ 747,629	\$ 426,000	\$ (321,629)	(43%)
Transfers Out - CIP	\$ 106,752	\$ 973,025	\$ 958,919	\$ 160,000	\$ -	\$ (160,000)	(100%)
<b>Division Total</b>	<b>\$ 1,095,484</b>	<b>\$ 2,121,257</b>	<b>\$ 2,310,293</b>	<b>\$ 2,220,918</b>	<b>\$ 1,508,736</b>	<b>\$ (712,182)</b>	<b>(32%)</b>
\$ Change from Prior		\$ 1,025,773	\$ 189,036	\$ (89,375)	\$ (712,182)		
% Change from Prior		94%	9%	(4%)	(32%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include the addition of one new Captain position. Also included is a 4% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection.

### Supplies & Services:

The FY 2024/25 budget includes new supplies and services funding to add three new Firefighter and four new Captain positions (\$147K). The overall decrease in the budget is due to one-time funding in FY 2023/24 for protective respirator equipment.

### Capital Outlay:

Capital outlay budgets include one-time funding for upfitting related to a used ladder truck purchased in FY 2023/24. In addition, one-time funding has been included to replace broken and worn out furniture in Historic Town Hall. Also included is funding to upfit four vehicles for the new captain positions added in FY 2024/25. The overall decrease is due to one-time funding in FY 2023/24 to purchase vehicles needed in FY 2024/25, but which are dealing with long lead issues.

### Transfers Out - CIP:

The decrease of \$160K is related to one-time funding for outfitting a fire pumper truck purchased in the CIP in FY 2022/23.





# Fire & Medical

## Program Operating Budget - Fire Medical

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 49,269	\$ 113,454	\$ 122,869	\$ 132,010	\$ 303,998	\$ 171,988	130%
Supplies & Services	\$ 233,669	\$ 218,957	\$ 326,340	\$ 348,210	\$ 386,383	\$ 38,173	11%
<b>Division Total</b>	<b>\$ 282,938</b>	<b>\$ 332,412</b>	<b>\$ 449,209</b>	<b>\$ 480,220</b>	<b>\$ 690,381</b>	<b>\$ 210,161</b>	<b>44%</b>
\$ Change from Prior		\$ 49,473	\$ 116,797	\$ 31,011	\$ 210,161		
% Change from Prior		17%	35%	7%	44%		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include the addition of one new Captain position. Also included is a 4% market increase with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

Budgets include funding for annual medical exams, drug replacement, and medical equipment. Increases are due to an increase for annual medical exams.



# Fire & Medical

## Program Operating Budget - Emergency Transport Service

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 572,999	\$ 3,292,610	\$ 3,306,537	\$ 13,927	0%
Supplies & Services	\$ -	\$ -	\$ 172,521	\$ 389,792	\$ 345,410	\$ (44,382)	(11%)
Capital Outlay	\$ -	\$ -	\$ 439,316	\$ 2,105,055	\$ -	\$ (2,105,055)	(100%)
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,184,836</b>	<b>\$ 5,787,457</b>	<b>\$ 3,651,947</b>	<b>\$ (2,135,510)</b>	<b>(37%)</b>
\$ Change from Prior		\$ -	\$ 1,184,836	\$ 4,602,621	\$ (2,135,510)		
% Change from Prior		0%	0%	388%	(37%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase, with an additional 3% allowance for non-sworn employee performance. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

Budgets include funding for medical supplies, subscriptions, vehicle maintenance, fuel, and other supplies necessary to support the ambulance transportation services. New to the budget is funding for the Town's ambulance billing vendor. The overall decrease is due to one-time funding for ballistic personal protective equipment purchased in FY 2023/24.

### Capital Outlay:

The overall decrease is reflective of one-time funding in FY 2023/24 to purchase five new ambulances along with associated upfitting.



# Fire & Medical

## Program Operating Budget - Wildland

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0%</b>
\$ Change from Prior		\$ -	\$ -	\$ 15,000	\$ -		
% Change from Prior		0%	0%	0%	0%		

## Budget Notes and Changes

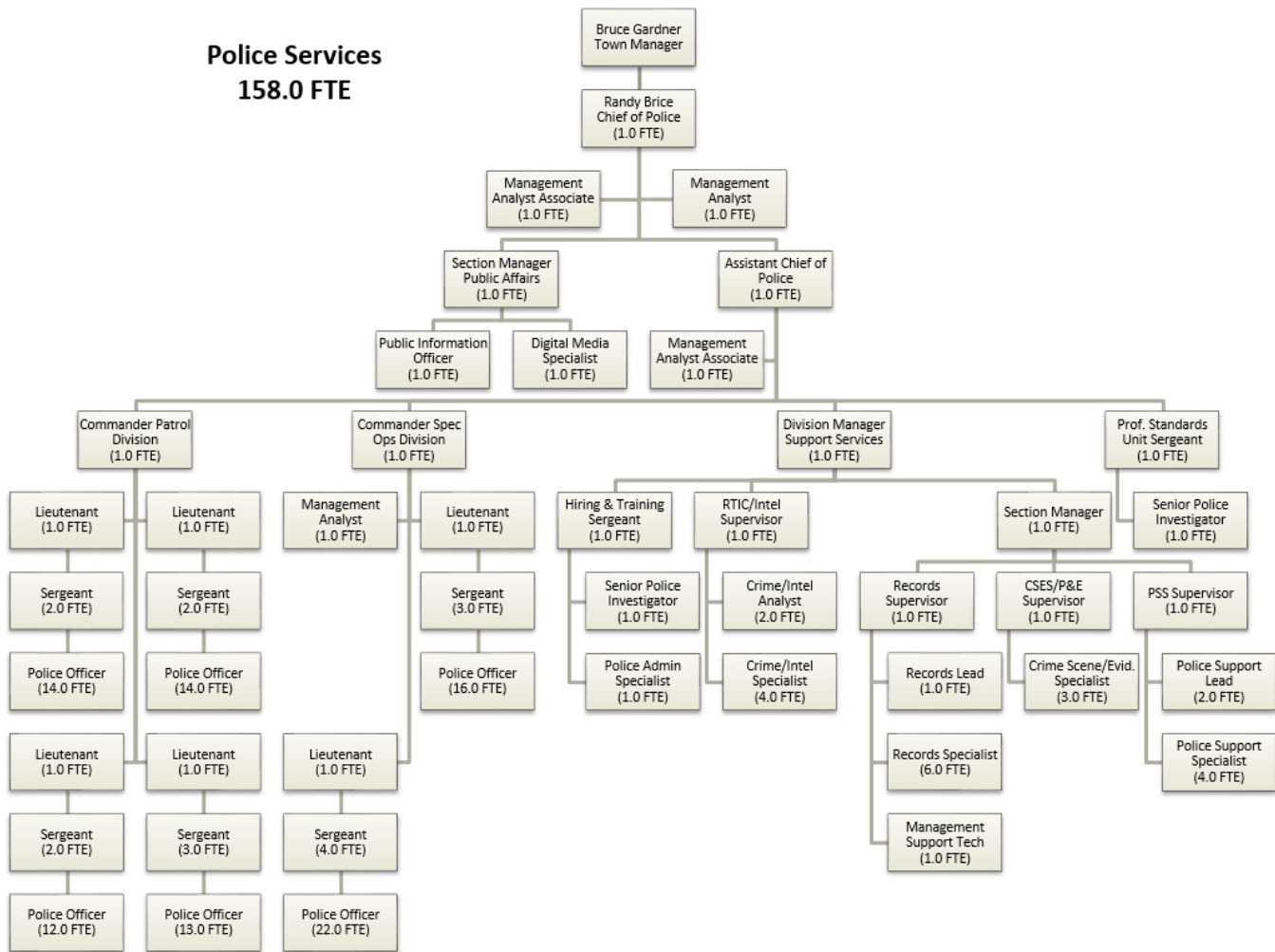
### Supplies & Services:

The budget of \$15,000 is held in place to provide funding in the event the department needs to assist the state with wildland fires.



# Police Services

**Police Services**  
**158.0 FTE**



## Department Description and Programs

To fulfill our mission, the Queen Creek Police Department will employ Stratified Policing – an organizational model of problem-solving, analysis, and accountability supported by the U.S. Department of Justice Community Oriented Policing Services Office. This management approach seeks to strengthen current policing methods and incorporate evidence-based practices. Stratified Policing distinguishes among different types of problems for which crime reduction strategies are implemented and designates responsibility based on the situation and resources necessary to address the issue. By separating and distinguishing the types of problems, different analyses, responses, and accountability mechanisms are carried out by different personnel within the agency, which ‘stratifies’ the workload and responsibility for resolving the problems and reducing crime. In concert with these efforts, we will also focus on several key strategies, including:

**Community and Regional Engagement:** Addressing the community’s needs requires genuine collaboration with our community and other essential partners. Individually and collectively, we must build and maintain effective relationships, promote trust and ensure legitimacy through procedural justice, transparency, accountability, and honest recognition of issues or problems.



# Police Services

**Crime and Fear of Crime:** These two conditions have a corrosive effect on individuals and communities. We will work with businesses and community members to deliver effective strategies that maintain low crime rates and minimize the fear of crime in Queen Creek.

**Traffic and multimodal safety:** As a rapidly evolving community, Queen Creek continues to experience increased traffic congestion. As the town employs or pursues additional transportation strategies, our role is to provide support and educational/enforcement activities designed to improve traffic safety.

**Technology, Communications, & Data:** Reliable, timely, and accurate data must be collected, analyzed, evaluated, and disseminated in a variety of forms and then consistently used to improve organizational outcomes. We will leverage data and technology to effectively problem-solve, deploy resources, and communicate with the community (and other essential partners).

**Employee Development, Support, & Resilience:** People are the greatest asset to our agency. Ensuring that our employees are appropriately supported is essential to maintaining a ready, adaptive, and resilient workforce. We will leverage all available resources to provide high-quality training, effective mentoring, strong coaching, collaborative development, and widespread wellness support.

## Department Mission

It is the mission of the Queen Creek Police Department to provide an environment where people feel safe, engaged, valued, and secured. "Together, we will promote a safe community through **Accountability, Connection, and Trust.**"

## Strategic Priority

### Safe Community



## FY 2024/25 Objectives

- Continue to develop and implement strategies necessary to mitigate traffic-related issues and reduce injuries.
- Continue to develop and implement strategies necessary for effective crime prevention.
- Continue activities and strategies necessary to support community engagement and community-police partnerships.
- Complete the accreditation process.
- Continue efforts to provide appropriate response times for emergency and urgent calls-for-service.
- Implement additional customer service components for investigations and quality-of-life complaints.
- Continue efforts to match resources, training, and staffing to the needs of the community.
- Develop a strategic plan for the Queen Creek Police Department



# Police Services

Staffing by Division					
Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
Police Administration	4.00	11.00	3.00	3.00	3.00
Police Special Operations	-	-	-	-	91.00
Police Patrol	2.00	41.00	58.00	59.00	64.00
Police Records Management	-	3.00	5.00	7.00	-
Police Support Services	-	18.00	23.00	41.00	-
MCSO Contract	55.74	-	-	-	-
<b>Department FTE</b>	<b>61.74</b>	<b>73.00</b>	<b>89.00</b>	<b>110.00</b>	<b>158.00</b>

## FTE Changes

FY 2024/25: Added 48.0 FTE – 10 Police Officers, 3 Sergeants, 2 Crime & Intelligence Specialists, 1 Crime & Intelligence Supervisor, 1 Crime Scene/Evidence Supervisor, 1 Senior Police Investigator, 1 Crime Intelligence Analyst, 1 Crime Scene/Evidence Specialist, and 28 other positions to be assigned during FY 2024/25. Personnel in the Records Management division and the Support Services division have been combined into the Special Operations division.

FY 2023/24: Added 21.0 FTE – 2 Commander positions, 2 Lieutenant positions, 1 Sergeant position, 10 Officer positions, 1 Police Program Manager, 1 Police Program Support Specialist, 1 Police Support Specialist, 1 Police Support Services Supervisor, and 2 Records Specialists.

FY 2022/23: Added 15.0 FTE – 2 Sergeant positions, 8 Police Officer positions, 2 Police Records Specialist positions, 1 Police Support Specialist, 1 Management Support Technician, and 1 Management Analyst.

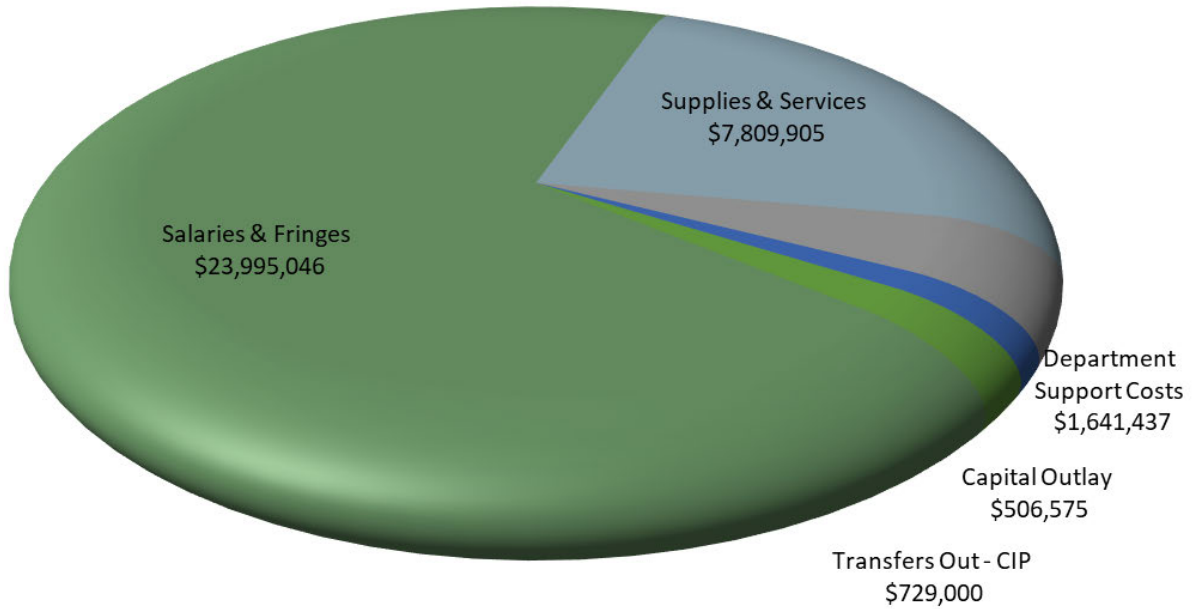
FY 2021/22: A total of 67.0 FTE were added: 1 Lieutenant, 7 Sergeants, 45 Police Officers, 6 Police Officer Recruits, 1 Crime Analyst, 2 Evidence Specialists, 1 Records Supervisor, 2 Records Specialists, and 2 Police Support positions.

FY 2020/21: Added 6.0 FTE – 1 Police Chief, 2 Lieutenants, 2 Sergeants, and 1 Sr. Administrative Assistant.



# Police Services

Police Services  
FY 2024/25 Adopted Budget \$34.7M



## Department Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 677,152	\$ 9,017,439	\$ 12,742,022	\$ 16,633,668	\$ 23,995,046	\$ 7,361,378	44%
Supplies & Services	\$ 2,093,231	\$ 4,834,301	\$ 5,352,129	\$ 7,495,215	\$ 7,809,905	\$ 314,690	4%
Department Support Costs	\$ -	\$ -	\$ 1,260,638	\$ 1,526,350	\$ 1,641,437	\$ 115,087	8%
MCSO	\$ 7,450,731	\$ 3,758,144	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 2,784,726	\$ 1,572,709	\$ 1,920,524	\$ 5,981,691	\$ 506,575	\$ (5,475,116)	(92%)
Transfers Out - CIP	\$ -	\$ -	\$ -	\$ -	\$ 729,000	\$ 729,000	N/A
<b>Department Total</b>	<b>\$ 13,005,841</b>	<b>\$ 19,182,594</b>	<b>\$ 21,275,313</b>	<b>\$ 31,636,925</b>	<b>\$ 34,681,963</b>	<b>\$ 3,045,038</b>	<b>10%</b>
\$ Change from Prior		\$ 6,176,753	\$ 2,092,719	\$ 10,361,612	\$ 3,045,038		
% Change from Prior		47%	11%	49%	10%		



# Police Services

## Expenditure by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Administration	\$ 5,527,054	\$ 5,181,446	\$ 5,076,228	\$ 6,855,075	\$ 12,365,570	\$ 5,510,495	80%
Support Services	\$ -	\$ 3,498,606	\$ 5,800,194	\$ 11,412,974	\$ 8,164,258	\$ (3,248,716)	(28%)
Patrol	\$ 28,055	\$ 6,199,642	\$ 9,697,424	\$ 12,086,916	\$ 11,641,443	\$ (445,473)	(4%)
Records Management	\$ -	\$ 266,736	\$ 455,492	\$ 738,595	\$ -	\$ (738,595)	(100%)
Property/Evidence	\$ -	\$ 160,519	\$ 81,538	\$ 115,000	\$ -	\$ (115,000)	(100%)
Training	\$ -	\$ 117,501	\$ 164,439	\$ 428,364	\$ -	\$ (428,364)	(100%)
Special Operations	\$ -	\$ -	\$ -	\$ -	\$ 1,781,692	\$ 1,781,692	N/A
Public Safety (MCSO)	\$ 7,450,731	\$ 3,758,144	\$ -	\$ -	\$ 729,000	\$ 729,000	N/A
<b>Department Total</b>	<b>\$ 13,005,841</b>	<b>\$ 19,182,594</b>	<b>\$ 21,275,313</b>	<b>\$ 31,636,925</b>	<b>\$ 34,681,963</b>	<b>\$ 3,045,038</b>	<b>10%</b>
\$ Change from Prior		\$ 6,176,753	\$ 2,092,719	\$ 10,361,612	\$ 3,045,038		
% Change from Prior		47%	11%	49%	10%		

## Program Performance

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Public Safety	Increase traffic-related contacts by 10% (based on prior FY data)	5,000	5,500	5,500	5,500
	Maintain a response time of 00:05:30 80% of the time for Priority 1 calls for service	00:05:30 70%	00:05:30 80%	00:05:30 80%	00:05:30 80%
Public Safety & Community Involvement	Increase community outreach contacts by 10% (based on prior FY data)	6,000	6,600	6,600	6,600
	Implement at least two additional programs or initiatives designed to increase community engagement	2	2	2	2
Public Safety & Technology	Add at least two additional technology-based tools or programs designed to support public safety	2	2	2	2





# Police Services

## Program Operating Budget – Police Administration

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 649,097	\$ 1,267,369	\$ 1,241,825	\$ 1,719,758	\$ 2,407,653	\$ 687,895	40%
Supplies & Services	\$ 2,093,231	\$ 2,982,491	\$ 2,527,106	\$ 2,916,554	\$ 7,809,905	\$ 4,893,351	168%
Department Support Costs	\$ -	\$ -	\$ 1,260,638	\$ 1,526,350	\$ 1,641,437	\$ 115,087	8%
Capital Outlay	\$ 2,784,726	\$ 931,586	\$ 46,660	\$ 692,413	\$ 506,575	\$ (185,838)	(27%)
<b>Division Total</b>	<b>\$ 5,527,054</b>	<b>\$ 5,181,446</b>	<b>\$ 5,076,228</b>	<b>\$ 6,855,075</b>	<b>\$ 12,365,570</b>	<b>\$ 5,510,495</b>	<b>80%</b>
\$ Change from Prior		\$ (345,609)	\$ (105,218)	\$ 1,778,848	\$ 5,510,495		
% Change from Prior		(6%)	(2%)	35%	80%		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase, a 5% step program for sworn staff, and a 3% merit for non-sworn staff. The overall increase reflects a significant personnel reorganization across police divisions to better align the command structure with the budget in each division. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. Annual pension rates decreased from 12.29% to 12.27% for non-sworn personnel (driven by statute).

### Supplies & Services:

The budget increase is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the budget. A department wide net increase of about \$300K are related to outfitting costs for the 48 new positions being added in FY 2024/25.

### Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Payroll, and Information Technology. Any changes identified in this budget is the result of a service/support change from partnering departments.

### Capital Outlay:

This budget includes equipment and vehicle upfitting costs associated with the 48 new positions being added in FY 2024/25.



# Police Services

## Program Operating Budget – Support Services

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ 2,033,268	\$ 3,425,753	\$ 4,770,391	\$ 8,164,258	\$ 3,393,867	71%
Supplies & Services	\$ -	\$ 1,332,917	\$ 1,847,435	\$ 2,182,352	\$ -	\$ (2,182,352)	(100%)
Capital Outlay	\$ -	\$ 132,422	\$ 527,006	\$ 4,460,231	\$ -	\$ (4,460,231)	(100%)
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 3,498,606</b>	<b>\$ 5,800,194</b>	<b>\$ 11,412,974</b>	<b>\$ 8,164,258</b>	<b>\$ (3,248,716)</b>	<b>-</b>
\$ Change from Prior		\$ 3,498,606	\$ 2,301,588	\$ 5,612,780	\$ (3,248,716)		
% Change from Prior		0%	66%	97%	(28%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. Non-sworn personnel budgets include a market increase of 5% and a merit increase of up to 3%, based on employee performance. Annual pension rates for non-sworn personnel decreased from 12.29% to 12.27% (driven by statute).

### Supplies & Services:

The budget decrease is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the department budget.

### Capital Outlay:

No new capital expenditures are planned within this division during FY 2024/25. Capital expenditures related to new positions added during FY 2024/25 were included in the budget during FY 2023/24 as long lead items.



# Police Services

## Program Operating Budget - Patrol

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 28,055	\$ 5,450,067	\$ 7,624,615	\$ 9,446,664	\$ 11,641,443	\$ 2,194,779	23%
Supplies & Services	\$ -	\$ 240,873	\$ 725,949	\$ 1,811,205	\$ -	\$ (1,811,205)	(100%)
Capital Outlay	\$ -	\$ 508,702	\$ 1,346,859	\$ 829,047	\$ -	\$ (829,047)	(100%)
<b>Division Total</b>	<b>\$ 28,055</b>	<b>\$ 6,199,642</b>	<b>\$ 9,697,424</b>	<b>\$ 12,086,916</b>	<b>\$ 11,641,443</b>	<b>\$ (445,473)</b>	<b>-</b>
\$ Change from Prior		\$ 6,171,587	\$ 3,497,782	\$ 2,389,493	\$ (445,473)		
% Change from Prior		21998%	56%	25%	(4%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection.

### Supplies & Services:

The budget decrease is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the department budget.

### Capital Outlay:

No new capital expenditures are planned within this division during FY 2024/25. Capital expenditures related to new positions added during FY 2024/25 were included in the budget during FY 2023/24 as long lead items.



# Police Services

## Program Operating Budget – Record Management

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Recommended	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ 266,736	\$ 449,829	\$ 696,855	\$ -	\$ (696,855)	(100%)
Supplies & Services	\$ -	\$ -	\$ 5,663	\$ 41,740	\$ -	\$ (41,740)	(100%)
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 266,736</b>	<b>\$ 455,492</b>	<b>\$ 738,595</b>	<b>\$ -</b>	<b>\$ (738,595)</b>	<b>(100%)</b>
\$ Change from Prior		\$ 266,736	\$ 188,756	\$ 283,103	\$ (738,595)		
% Change from Prior		0%	71%	62%	(100%)		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel in the Record Management division have been moved to other divisions as part of a divisional reorganization in the Police department, beginning in FY 2024/25.

### Supplies & Services:

The budget decrease is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the department budget.



# Police Services

## Program Operating Budget - Property Evidence

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ 160,519	\$ 81,538	\$ 115,000	\$ -	\$ (115,000)	(100%)
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 160,519</b>	<b>\$ 81,538</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ (115,000)</b>	<b>-</b>
\$ Change from Prior		\$ 160,519	\$ (78,982)	\$ 33,462	\$ (115,000)		
% Change from Prior		0%	(49%)	41%	(100%)		

## Budget Notes and Changes

### Supplies & Services:

The budget decrease is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the department budget.



# Police Services

## Program Operating Budget - Training

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ 117,501	\$ 164,439	\$ 428,364	\$ -	\$ (428,364)	(100%)
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 117,501</b>	<b>\$ 164,439</b>	<b>\$ 428,364</b>	<b>\$ -</b>	<b>\$ (428,364)</b>	<b>-</b>
\$ Change from Prior		\$ 117,501	\$ 46,937	\$ 263,925	\$ (428,364)		
% Change from Prior		0%	40%	161%	(100%)		

## Budget Notes and Changes

### Supplies & Services:

The budget decrease is due to a significant police reorganization to consolidate the majority of supplies and services budgets in the administrative division. This consolidation will assist police personnel in managing the department budget.



# Police Services

## Program Operating Budget – Special Operations

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 1,781,692	\$ 1,781,692	N/A
<b>Division Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,781,692</b>	<b>\$ 1,781,692</b>	<b>N/A</b>
\$ Change from Prior		\$ -	\$ -	\$ -	\$ 1,781,692		
% Change from Prior		0%	0%	0%	0%		

## Budget Notes and Changes

### Salaries & Fringes:

Personnel budgets include a 4% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee’s plan selection. The establishment of this division reflects a significant personnel reorganization across police divisions to better align the command structure with the budget in each division.



# Police Services

## Program Operating Budget – Public Safety

Division by Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ 7,450,731	\$ 3,758,144	\$ -	\$ -	\$ -	\$ -	N/A
Public Safety - PD Facilities	\$ -	\$ -	\$ -	\$ -	\$ 729,000	\$ 729,000	N/A
<b>Division Total</b>	<b>\$ 7,450,731</b>	<b>\$ 3,758,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 729,000</b>	<b>\$ 729,000</b>	<b>N/A</b>
\$ Change from Prior		\$ (3,692,588)	\$ (3,758,144)	\$ -	\$ 729,000		
% Change from Prior		(50%)	(100%)	0%	0%		

## Budget Notes and Changes

### Supplies & Services:

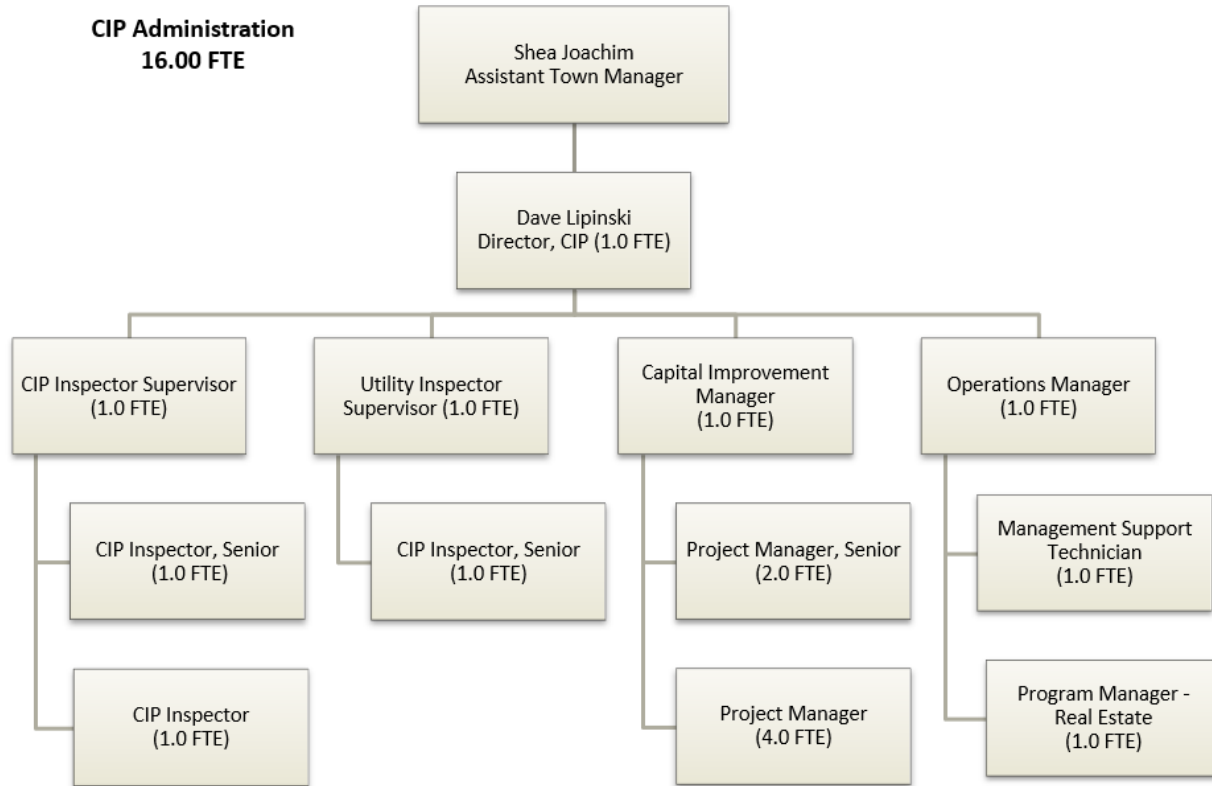
The contract with Maricopa County Sheriff’s Office (MCSO) for law enforcement services expired in January 2022. The planned expenses for FY 2024/25 include a CIP transfer for the Public Safety Complex project.







# Capital Improvement (CIP) Administration



## Department Description and Programs

The Capital Improvement Projects (CIP) Department provides management of projects included within the Town’s adopted five-year Capital Improvement Program. This capital improvement project oversight includes the project studies, planning, design, property acquisition and disposition, permitting, construction management and inspection. The CIP Department projects managed include roadways and transportation; stormwater and drainage management; water, wastewater, recycled water and irrigation; public safety facilities; parks and recreation facilities; walking and multi-use trails; equestrian amenities; traffic control and fiber network improvements; landscape and associated irrigation improvements; and municipal buildings and grounds. The CIP department also provides technical assistance support to other Town departments upon request.

## Department Mission

To provide lasting value to the community by proactively and professionally managing the delivery of capital improvement projects for our partner departments within the Town.



# Capital Improvement (CIP) Administration

## Strategic Priority

### Superior Infrastructure



## FY 2024/25 Objectives

- Complete the Town of Queen Creek staffing space analysis, Field Operations Facility master plan and complete the design of the new Fleet facility.
- Complete the infrastructure design and construction supporting the completed Arizona State Land Auction to LG including the realignment of Germann Road.
- Establish full processes and procedures for the Capital Improvement Projects Department including guidance for project managers, construction inspections, real estate, financial services and administrative functions.
- Begin the construction of the new Public Safety facility.
- Assist the other Town departments in the planning, creation, refinement and submission of identified Capital Improvement Projects for inclusion into the FY 2024/25 Capital Improvement Program.

## Staffing by Division

Division	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted
CIP Administration	-	19.00	18.00	18.00	16.00
<b>Department FTE</b>	-	19.00	<b>18.00</b>	<b>18.00</b>	<b>16.00</b>

## FTE Changes

FY 2024/25: Addition of a CIP Inspector, Sr (Utilities). A Procurement Officer Sr, Contract Specialist and Financial Services Administrator were moved to newly created Finance-CIP division.

FY 2023/24: Mid-year reclassification of an Assistant Project Manager to a CIP Inspector (Utilities) Supervisor

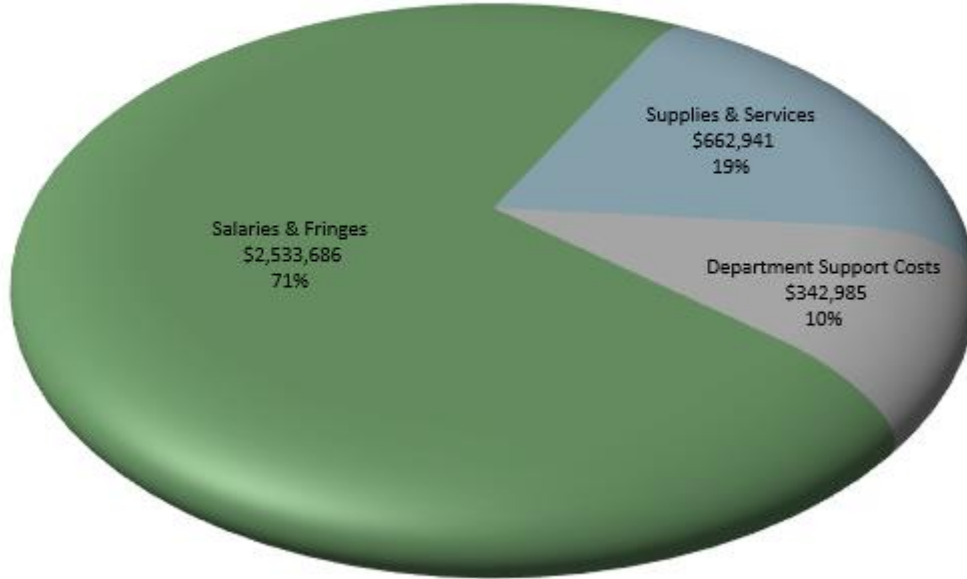
FY 2022/23: Procurement Officer position was moved to Finance – Procurement.

FY 2021/22: The CIP Administration department was created with 19.0 FTE. 17.0 FTE were moved from other departments, and 2.0 FTE were added as new. A Division Manager position and a Procurement Officer position were added as the 2 new FTE.



# Capital Improvement (CIP) Administration

Capital Improvement Program Administration  
FY 2024/25 Adopted Budget \$3.5M



## Expenditure by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ 1,554,111	\$ 2,424,438	\$ 2,627,802	\$ 2,533,686	\$ (94,116)	(4%)
Supplies & Services	\$ -	\$ 158,679	\$ 199,763	\$ 2,297,757	\$ 662,941	\$ (1,634,816)	(71%)
Department Support Costs	\$ -	\$ -	\$ -	\$ 266,345	\$ 342,985	\$ 76,640	29%
Capital Outlay	\$ -	\$ 115,198	\$ -	\$ 146,510	\$ -	\$ (146,510)	(100%)
<b>Department Total</b>	\$ -	\$ <b>1,827,988</b>	\$ <b>2,624,202</b>	\$ <b>5,338,414</b>	\$ <b>3,539,612</b>	\$ <b>(1,798,802)</b>	<b>(34%)</b>
		\$ Change from Prior	\$ 1,827,988	\$ 796,214	\$ 2,714,212	\$ (1,798,802)	
		% Change from Prior	-	44%	103%	(34%)	



# Capital Improvement (CIP) Administration

## Budget Notes and Changes

### Salaries & Fringes:

The decrease is due to moving the Procurement Officer, Sr & Contract Specialist positions to the Finance-CIP division and a decrease in annual pension rates from 12.29% to 12.27% (driven by statute); offset by the addition of a CIP Inspector, Sr position, as well as an allowance for a market increase of 4%, as well as a merit increase of up to 3%, based on employee performance.

### Supplies & Services:

The supplies & services expenses captured here reflect only the administration of the Town’s Capital Improvement Program, as well as some 1-time requested projects (studies, etc). The budgets for the various CIP projects are reflected in the CIP section of the budget book.

A decrease of \$1.6M is mainly due to the FY 2023/24 budgeted one-time projects (\$437K Fiber infrastructure assessment & inventory project, \$500K Fiber master plan and the \$700K State Land Wastewater study).

### Department Support Costs:

Support Costs are charges (overhead) from the General Fund for services such as Human Resources, Finance, Budget, Info Technology, Facilities, Town Manager and Town Clerk. In FY 2024/25 the Support Costs have increased by \$76K, mainly due to an increase in IT costs.

### Capital Outlay:

The capital outlay budget decreased by \$147K, due to FY2024/25 new vehicle purchases for a new CIP Inspector supervisor & the CIP Inspector, Sr positions, have been pulled forward to FY 2023/24, so as to place advance vehicle orders due to long-lead order timelines from manufacturers.

## Program Performance – CIP Admin

Key Result Area	Program Performance	Actual FY 2022/23	Target FY 2023/24	Projected FY 2023/24	Target FY 2024/25
Financial Management & Capital Improvement Projects	Percent of design and construction contracts not exceeding 10% of original contract amount.	95%*	95%*	85%*	90%*
	Percent of Town projects completed per adopted contractor’s construction schedule (excluding unforeseen delays)	90%*	90%*	50%*	70%*

## Analysis of Performance

\* Since FY 2020/21 and through FY 2023/24, manufacturing, labor and supply chain constraints, conditions and issues in conjunction with challenging worldwide inflationary pressures have created unanticipated material, labor, cost and schedule volatility and delays. This uncertainty and volatility are anticipated to continue to be an issue through FY 2024/25 making forecasting extremely difficult.



# Centralized Services

## Department Description and Programs

The Centralized Services group of the General Fund contains expenditures for resources used by all departments or those that cannot be applied to any one individual department. They are not reported in individual departments' base budgets due to the high cost and variable nature of the expenses. These include obligations such as:

- Town liability and casualty insurance premiums
- Town dues and memberships in the Maricopa Association of Governments (MAG), League of Arizona Cities and Towns, and Alliance for Innovation
- The Town's annual assessment as a member of the Phoenix-Mesa Gateway Airport Authority
- Taxes on property owned by the Town
- Utility payments for Town facilities
- Transfers to fund debt service and capital programs

## FY 2024/25 Objectives

- Monitor and control overhead expenditures, providing efficient and effective services to internal stakeholders, ensuring security and protection of Town interests, and ensuring payment of Town obligations.

## Expenditures by Type

Expense Category	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Revised	FY 2024/25 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 157,120	\$ 600,000	\$ 600,000	\$ -	0%
Supplies & Services	\$ 1,974,157	\$ 1,938,505	\$ 2,007,303	\$ 2,972,078	\$ 2,742,954	\$ (229,124)	(8%)
Transportation Development Agreements	\$ 8,003	\$ 918,550	\$ 510,581	\$ -	\$ -	\$ -	0%
Contingency	\$ -	\$ -	\$ -	\$ 57,238	\$ -	\$ (57,238)	(100%)
<b>Subtotal Expenses</b>	<b>\$ 1,982,160</b>	<b>\$ 2,857,055</b>	<b>\$ 2,675,004</b>	<b>\$ 3,629,315</b>	<b>\$ 3,342,954</b>	<b>\$ (286,361)</b>	<b>(8%)</b>
Transfers Out - Debt Service	\$ 5,348,921	\$ 6,751,004	\$ 10,403,600	\$ 14,692,808	\$ 17,188,618	\$ 2,495,810	17%
Transfers Out - CIP Funding	\$ 3,404,303	\$ 9,909,661	\$ 4,478,569	\$ 3,400,000	\$ 3,174,228	\$ (225,772)	(7%)
Transfers Out - Operating	\$ 2,791,123	\$ 13,903,832	\$ 24,247,567	\$ 25,615,986	\$ 31,041,178	\$ 5,425,192	21%
<b>Department Total</b>	<b>\$ 13,526,506</b>	<b>\$ 33,421,552</b>	<b>\$ 41,804,741</b>	<b>\$ 47,338,109</b>	<b>\$ 54,746,978</b>	<b>\$ 7,408,869</b>	<b>16%</b>
	\$ Change from Prior	\$ 19,895,046	\$ 8,383,189	\$ 5,533,368	\$ 7,408,869		
	% Change from Prior	147%	25%	13%	16%		



# Centralized Services

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## Budget Notes and Changes

### Salaries & Fringes:

Salaries and fringes consist of retiree health savings contributions and miscellaneous personnel adjustments. There is no change for the FY 2024/25 Budget.

### Supplies & Services:

Supplies and services covers Town utility costs, liability insurance, contracts for studies and tests, and other town-wide professional and general services not specific to any one department. In FY 2024/25 the Supplies and Services budget reflects a net decrease of \$229K and is mainly due to the following items:

- Decrease to the Town's utilities water budget, due to moving the MCOP & Frontier parks water budget to the Grounds department budget (-\$280K).
- Decrease in Professional & General Services, due to moving a couple of budget items to the Finance/Procurement department budget (Sales tax audit, Procurement policy update, ADOR assessment), as well as removing the inventory assessment budget (completed in FY 2023/24) (-\$208K).
- Increase to Studies/Tests, due to Phase 2 of the GHD infrastructure replacement consultant (+\$200K).
- Increase to the Town's annual Liability & Casualty Insurance Premium (+\$50K).

### Transportation & Economic Development Agreements:

These agreements historically have been with the major developers to reimburse for their cost of public infrastructure they install or to provide incentives for economic expansion. Spending authority is budgeted in the Grants & Contingency fund, then as actuals are incurred expenses are moved to the General fund.

### CIP Transfers:

This is the support from the General Fund for cash funding the non-growth share of the capital projects and infrastructure improvements. Funding is currently identified at \$3.2M for CIP pay-go project management costs for FY 2024/25.

### Debt Transfers:

The non-growth share of debt service is transferred from the Operating Budget to the Debt Service Fund. The \$2.5M increase in FY 2024/25 is related to 2023 bond debt service for state lands infrastructure.

### Operating Transfers:

This is the budget support from the General Fund Operating Budget to Horseshoe Park, Emergency Services, and HURF. For FY 2024/25 the \$5.4M increase is related to continued support of the Emergency Services and Horseshoe Park funds. No operating transfer to HURF is needed in FY 2024/25.

### Contingency:

Contingency funding for FY 2024/25 has been moved from Centralized Services and consolidated in the Grants & Contingency Fund.



# Other Funds

## Healthcare Self-Insurance Fund

Healthcare Self-Insurance Fund	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Recommended	FY 25/26 Projection	FY 26/27 Projection	FY 27/28 Projection	FY 28/29 Projection	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Employer Premiums - Medical	\$ 5,659,072	\$ 6,708,227	\$ 8,037,631	\$ 8,439,500	\$ 8,861,500	\$ 9,304,600	\$ 9,769,800	\$ 44,413,031
Employee Premiums - Medical	979,811	1,453,756	1,694,336	1,745,200	1,797,600	1,851,500	1,907,000	8,995,636
Employer Premiums - Dental	304,110	323,546	444,627	458,000	471,700	485,900	500,500	2,360,727
Employee Premiums - Dental	343,825	127,299	136,427	140,500	144,700	149,000	153,500	724,127
Employer Premiums - Vision	32,531	44,285	97,799	100,700	103,700	106,800	110,000	518,999
Employee Premiums - Vision	7,551	10,681	24,230	25,000	25,800	26,600	27,400	129,030
HSA Funding	714,295	774,543	684,768	705,300	726,500	748,300	770,700	3,635,568
Insurance Premiums	82,877	88,882	86,319	88,900	91,600	94,300	97,100	458,219
Interest	13,063	-	-	-	-	-	-	-
Stop Loss Reimbursement	1,756,800	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 9,893,935</b>	<b>\$ 9,631,219</b>	<b>\$ 11,306,137</b>	<b>\$ 11,803,100</b>	<b>\$ 12,323,100</b>	<b>\$ 12,867,000</b>	<b>\$ 13,436,000</b>	<b>\$ 61,735,337</b>
<b>EXPENDITURES/USES</b>								
<b>Claims &amp; Ins Payments</b>								
Medical Claims	\$ 6,425,114	\$ 7,619,003	\$ 8,902,967	\$ 9,170,060	\$ 9,445,160	\$ 9,728,510	\$ 10,020,370	\$ 47,267,067
Fixed Expense	587,156	515,000	600,000	618,000	636,540	655,640	675,310	3,185,490
HSA Contributions	1,569,472	774,543	684,768	705,300	726,460	748,250	770,700	3,635,478
Short Term Disability Premiums	37,162	24,972	22,939	23,630	24,340	25,070	25,820	121,799
Dental Premiums	350,023	450,845	581,054	598,490	616,440	634,930	653,980	3,084,894
Vision Premiums	37,783	54,966	122,029	125,690	129,460	133,340	137,340	647,859
Flexible Spending premiums	73,705	50,000	100,000	103,000	106,090	109,270	112,550	530,910
Life Insurance Premiums	124,186	103,910	153,380	157,980	162,720	167,600	172,630	814,310
Wellness Initiatives	5,043	6,480	6,500	6,700	6,900	7,110	7,320	34,530
ACA Fees	2,075	2,500	2,500	2,580	2,660	2,740	2,820	13,300
Other	26,900	129,000	130,000	133,900	137,920	142,060	146,320	690,200
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 9,238,617</b>	<b>\$ 9,731,219</b>	<b>\$ 11,306,137</b>	<b>\$ 11,645,330</b>	<b>\$ 11,994,690</b>	<b>\$ 12,354,520</b>	<b>\$ 12,725,160</b>	<b>\$ 60,025,837</b>
<b>Annual Result</b>	<b>655,318</b>	<b>(100,000)</b>	<b>-</b>	<b>157,770</b>	<b>328,410</b>	<b>512,480</b>	<b>710,840</b>	
Beginning Balance	\$ 902,542	\$ 1,557,860	\$ 1,457,860	\$ 1,457,860	\$ 1,615,630	\$ 1,615,630	\$ 1,944,040	
Projected Ending Fund Balance	\$ 1,557,860	\$ 1,457,860	\$ 1,457,860	\$ 1,615,630	\$ 1,944,040	\$ 2,128,110	\$ 2,654,880	

### Fund Description and Relation to Corporate Strategic Plan

This fund is used to account for the Town's self-insured medical benefits, as well as dental, vision and other insurances. Revenue to this fund is mainly derived from premiums charged to both the Town and employees. The premiums are collected each payroll for the Town's portion through an expense to the departments for the Town's share, and payroll deductions for the employees' share. Revenues are also collected through insurance recoveries and interest earned. This fund provides payment of actual healthcare expenses, as well as claims administration and other benefit plan expenses. The increase in both revenues and expenses in FY 2024/25 is due to the anticipated hiring of 87 new FTEs, 55 of which are for Public Safety.

*Strategic priorities that relate to the Healthcare Self-Insurance Fund are:*



Effective Government





# Other Funds

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## Street Light Improvement Districts Fund (SLIDs)

Historically, Queen Creek has used SLIDs to recover the electric costs of streetlights installed within subdivisions throughout the community. SLIDs are funded through a special levy placed on the secondary property tax collections, with expenditures in the fund being primarily electrical costs. Beginning in October 2022, Town Council instituted a new policy that will set all SLID levies to \$0 starting on July 1, 2023. Expenses for the town's SLIDs will be covered by the Town's operating budget as well as existing balances for certain SLIDs. At the time of budget development, the estimated SLID expenditure budget is set at \$240,070.

## Contingency and Grants Fund

Under Arizona state law, the Town cannot increase its total budget amount once the budget is adopted, even if additional revenue is received beyond the budgeted amounts. Therefore, the Town's recommended budget includes spending authority authorizations in the Contingency and Grants Fund to accommodate unexpected operating projects and expenses that may come up during the year. The Contingency amount includes an allowance for contracts and open purchase orders that must be carried forward from the previous fiscal year because the goods and services were not received by the end of the fiscal year. The Contingency amount also includes an allowance for FY 2024/25 long lead vehicle and equipment purchases which have been authorized by Council to be ordered in FY 2023/24 for use in FY 2024/25. For FY 2024/25, the budget includes a \$15.4 million allowance for possible long lead and carry-forward items, and an additional \$6 million allowance for unanticipated operating costs in the Operating Budget and Utility funds.

Additionally, spending authority for possible grants has been established to house anticipated grant revenue and equivalent expenses. If a grant is not received, then expenses do not occur. For FY 2024/25, this fund includes \$5 million for possible grant revenues and expenses related to public safety and transportation projects.

Finally, the FY 2024/25 budget includes spending authority for required outlays tied to development agreements in an amount of \$20.8 million. These outlays include paying building permit fees on behalf of a developer and constructing or reimbursing a developer for public infrastructure adjacent to a development.

The total spending authority in the Contingency and Grants Fund for FY 2024/25 is \$47.2 million.



# Capital Program, Debt, and Other Funds

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Capital Program Overview

Five-Year Capital Improvement Summary

Capital Funding Sources

Capital Funding Uses

Capital Budgets Year-to-Year Comparison

Major Funding Sources for CIP

Capital Funds Carryforward

Five-Year Forecast CIP Funds:

*Transportation*

*General Capital Fund*

*Utility Enterprise Funds*

*Development Fee Funds*

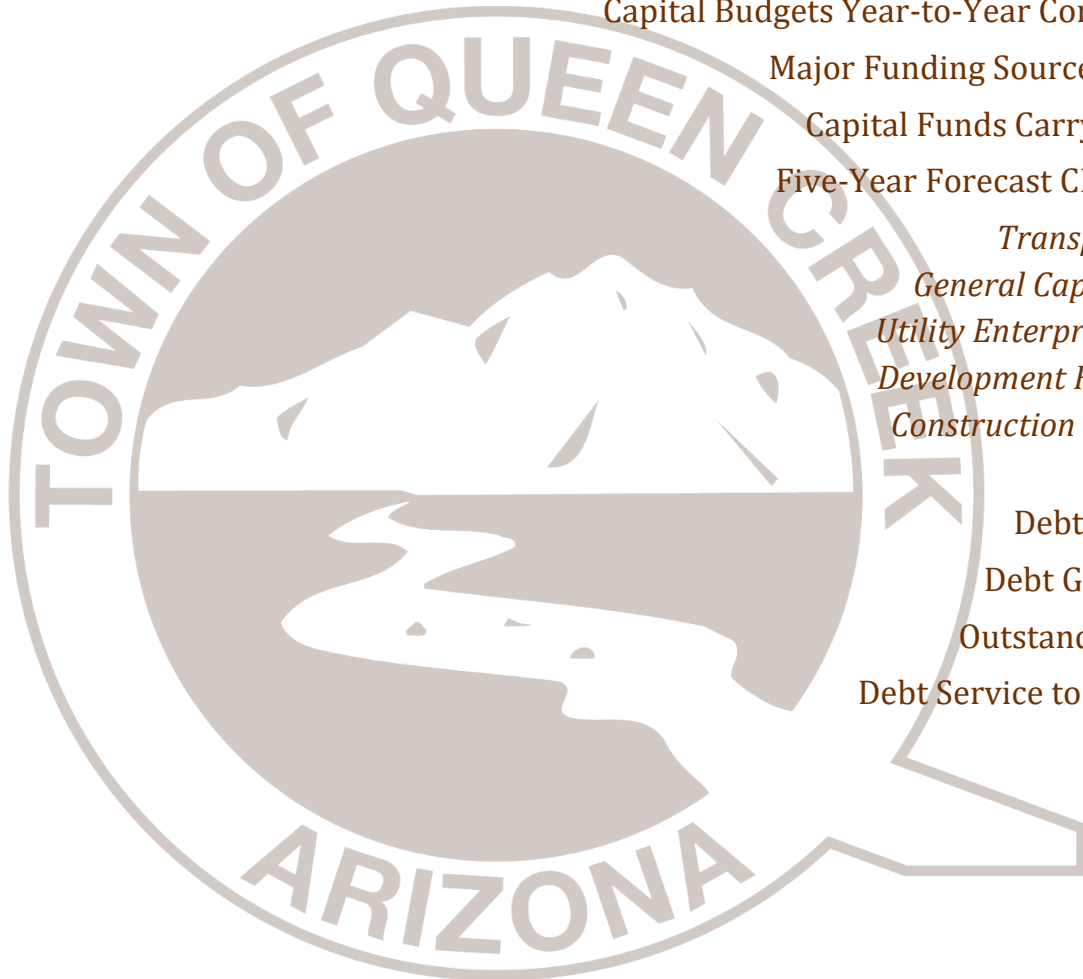
*Construction Sales Tax*

Debt Capacity

Debt Guidelines

Outstanding Debt

Debt Service to Maturity





# Capital Program Overview

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## Capital Program Mission

With community input, Queen Creek will plan for sustainable infrastructure improvements that strengthen economic viability and quality of life, providing fiscal stewardship of public funds and balancing construction with the ability to effectively maintain and operate our current assets in a cost-effective and safe manner.

## Capital Program Summary FY 2024/25 - FY 2028/29

The capital budget process determines which major projects will be financed and constructed. Capital projects are those with high monetary value (typically more than \$50,000) and add to the capital assets or infrastructure of the Town. These projects are long-term in nature (more than one year) and are funded using a wide range of strategies which can also include long-term financing.

Funding for the capital program is appropriated annually, but projects are traditionally completed over multiple fiscal years. During the annual budget cycle, the Town prepares a five-year infrastructure/capital improvements program (IIP/CIP) budget. The CIP shown in this budget document identifies needs and funding sources for FY 2023/24 through FY 2028/29. The Adopted FY 2024/25 CIP is funded with revenues, fund balances, transfers and bond proceeds. The funding sources for future year CIP requests are identified in the five-year plan, but will be re-evaluated and confirmed prior to projects moving forward.

Beginning in FY 2019/20, the Town Council approved a delegation resolution option allowing for a more streamlined procurement approval process. This change requires the funding for a project to be appropriated prior to the commitment to purchase, understanding that the project will be completed over multiple years. That is the reason projects may display large budget appropriations at inception in the first year. As each project moves forward the larger budget appropriation is reduced through spending.

The Town's CIP expenditure budget by program for FY 2024/25 totals \$473.6 million. The State of Arizona imposes an expenditure limitation on all Arizona cities and towns. This expenditure limitation is based on a formula that determines the amount of money that can be used to fund municipal services each year, regardless of the money the Town collects. In an effort to connect the expenditure limit to the budget, the adopted budget for construction projects only carries forward existing projects under contract at June 30 and the remaining approved budget of "priority projects" identified to continue construction in the new fiscal year. The intent of this approach is to eventually go back to the Town Council during the fiscal year for approval to restore project budgets as new contracts and expenditures are needed to keep the projects moving forward. Additionally, not all new projects will be included in the adopted budget, only the "priority projects" identified to initiate construction. A \$50 million contingency will be set aside for existing and new "non-priority projects" that require expenditures during the year, and will require Town Council approval.

The Town Council adopts the five-year CIP on the same date as final adoption of the annual operating budget. Capital projects are scheduled throughout the five-year plan; however, only those priority projects scheduled during the first year of the CIP or those being carried forward are financed and adopted as part of the annual budget. Details of the CIP are presented in the following section along with funding sources.



# Five-Year Capital Improvement Summary

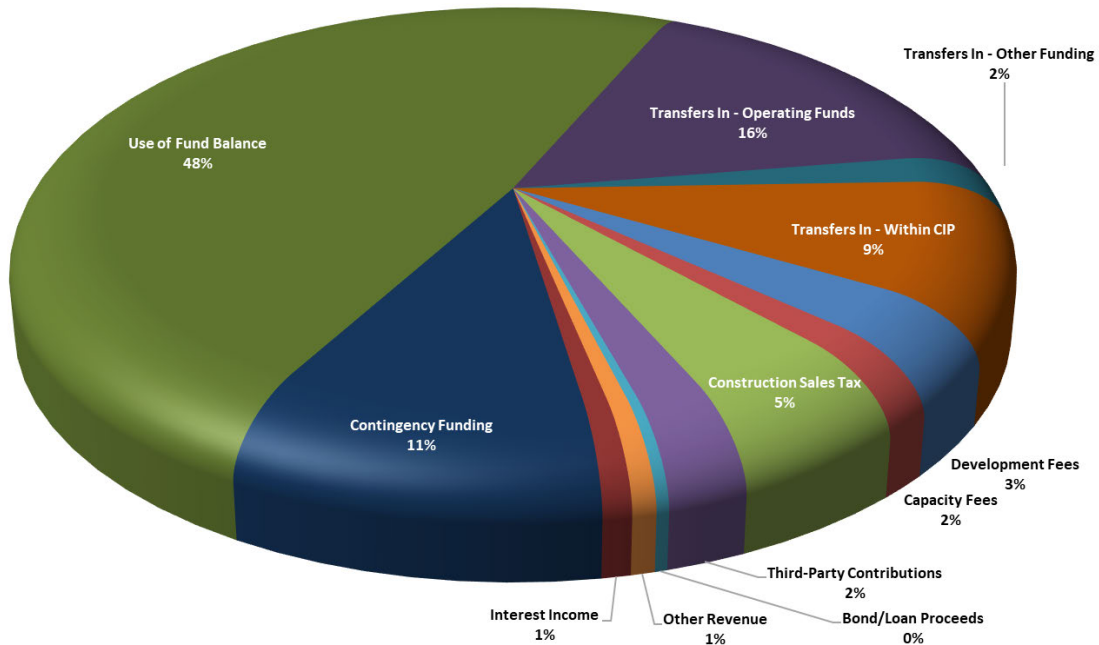
Summary 5-Year CIP	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>Revenues by Source</b>								
Development Fees	\$ 13,269,849	\$ 16,435,456	\$ 15,845,161	\$ 12,116,000	\$ 16,654,300	\$ 16,356,200	\$ 15,614,500	\$ 76,586,161
Capacity Fees	7,177,550	9,302,064	7,417,314	\$ 7,491,837	\$ 6,775,123	\$ 5,344,941	\$ 5,754,464	\$ 32,783,679
Construction Sales Tax	17,594,158	18,117,724	24,267,008	\$ 30,377,584	\$ 18,379,254	\$ 8,550,900	\$ 8,869,600	\$ 90,444,346
Third-Party Contributions	9,699,863	34,510,352	10,935,379	-	-	1,600,000	3,958,738	\$ 16,494,117
Bond/Loan Proceeds	-	52,458,211	1,714,303	103,700,403	117,000,000	42,000,000	-	\$ 264,414,706
Other Revenue	384,595	62,083,687	3,248,430	-	-	-	-	\$ 3,248,430
Interest Income	4,397,361	5,229,004	3,926,322	1,852,360	1,234,880	1,373,830	1,621,980	\$ 10,009,372
Contingency Funding	-	183,546,878	50,000,000	-	-	-	-	\$ 50,000,000
<b>Total Revenues</b>	<b>\$ 52,523,376</b>	<b>\$ 381,683,376</b>	<b>\$ 117,353,918</b>	<b>\$ 155,538,184</b>	<b>\$ 160,043,557</b>	<b>\$ 75,225,871</b>	<b>\$ 35,819,282</b>	<b>\$ 543,980,812</b>
Transfers In - Operating	16,144,898	47,220,064	75,498,878	104,643,814	34,495,185	48,705,396	32,451,284	\$ 295,794,557
Transfers In - Other Funding	1,078,569	4,860,099	9,545,000	5,000,000	-	-	-	\$ 14,545,000
Transfers In - Within CIP	35,911,635	87,685,567	42,048,321	88,193,922	48,437,408	28,962,443	51,928,803	\$ 259,570,897
<b>Total Sources by Type</b>	<b>\$ 105,658,478</b>	<b>\$ 521,449,107</b>	<b>\$ 244,446,116</b>	<b>\$ 353,375,921</b>	<b>\$ 242,976,150</b>	<b>\$ 152,893,710</b>	<b>\$ 120,199,369</b>	<b>\$ 1,113,891,266</b>
<b>Sources by Fund</b>								
Drainage & Transportation	\$ 19,692,518	\$ 126,953,844	\$ 84,447,477	\$ 50,269,153	\$ 12,563,067	\$ 25,881,959	\$ 18,904,623	\$ 192,066,279
General CIP	21,670,680	57,176,702	97,410,931	73,863,280	22,051,349	28,385,030	12,477,380	\$ 234,187,970
Construction Sales Tax Fund	17,594,158	30,241,442	24,380,308	30,545,424	18,588,354	8,845,200	9,199,400	\$ 91,558,686
Wastewater Capital	10,429,831	30,957,557	7,451,308	20,687,045	39,310,167	12,190,740	53,820,702	\$ 133,459,962
Wastewater Capacity	3,118,076	4,313,782	3,685,867	3,180,405	77,539,735	1,889,659	2,272,608	\$ 88,568,274
Water Capital	14,702,128	236,762,487	3,691,003	95,246,149	51,127,080	54,822,140	3,256,500	\$ 208,142,872
Water Capacity	4,161,744	17,550,071	5,604,103	51,073,755	4,320,948	3,575,382	3,639,696	\$ 68,213,884
Transportation Development Fund	4,495,589	5,867,621	5,568,532	4,652,500	6,092,610	6,055,290	5,804,580	\$ 28,173,512
Parks Development Fund	5,741,144	6,900,000	7,657,863	3,881,460	4,584,430	4,579,170	4,420,790	\$ 25,123,713
Police Development Fund	1,254,234	1,556,828	1,563,591	17,686,000	3,692,100	3,626,000	3,461,600	\$ 30,029,291
Fire Development Fund	2,473,470	3,073,316	2,985,133	2,290,750	3,106,310	3,043,140	2,941,490	\$ 14,366,823
Town Buildings Development Fund	12,996	456	-	-	-	-	-	\$ -
Library Development Fund	311,911	95,000	-	-	-	-	-	\$ -
<b>Total Sources by Fund</b>	<b>\$ 105,658,478</b>	<b>\$ 521,449,107</b>	<b>\$ 244,446,116</b>	<b>\$ 353,375,921</b>	<b>\$ 242,976,150</b>	<b>\$ 152,893,710</b>	<b>\$ 120,199,369</b>	<b>\$ 1,113,891,266</b>
<b>Uses by Fund</b>								
Drainage & Transportation	\$ 32,400,796	\$ 68,447,713	\$ 159,695,173	\$ 49,976,552	\$ 12,563,067	\$ 25,881,959	\$ 18,904,623	\$ 267,021,374
General CIP	69,870,814	101,654,107	152,841,329	73,745,390	21,932,279	28,373,000	12,357,000	289,248,998
Construction Sales Tax Fund	15,991,648	33,434,040	23,554,280	21,928,492	9,472,063	14,115,003	5,581,088	74,650,925
Water Capital	16,591,322	154,158,048	86,295,442	95,246,149	51,127,080	54,822,140	3,256,500	290,747,311
Water Capacity	6,851,645	24,711,602	5,524,986	34,835,844	10,122,546	3,979,086	3,299,937	57,762,399
Wastewater Capital	9,868,522	13,430,235	24,978,630	20,687,045	39,310,167	12,190,740	53,820,702	150,987,284
Wastewater Capacity	613,326	3,539,471	1,633,452	6,114,925	28,736,251	9,788,047	40,992,609	87,265,285
Transportation Development Fund	2,823,532	13,440,426	5,162,232	9,165,180	2,686,520	5,284,982	3,284,577	25,583,491
Parks Development Fund	10,981,147	4,238,956	555,713	4,433,979	816,645	3,173,378	570,068	9,549,783
Police Development Fund	173,804	1,900,193	9,172,164	8,618,380	1,294,139	977,763	286,559	20,349,005
Fire Development Fund	2,835,192	9,016,107	3,636,773	1,685,946	3,883,662	1,411,220	3,537,375	14,154,975
Town Buildings Development Fund	288,873	289,045	288,982	289,782	287,285	288,499	288,499	1,443,047
Library Development Fund	235,552	232,731	228,919	229,568	231,155	229,019	229,019	1,147,680
<b>Total Uses by Fund</b>	<b>\$ 169,526,171</b>	<b>\$ 428,492,674</b>	<b>\$ 473,568,074</b>	<b>\$ 326,957,232</b>	<b>\$ 182,462,860</b>	<b>\$ 160,514,835</b>	<b>\$ 146,408,555</b>	<b>\$ 1,289,911,556</b>
Change in Fund Balance		\$ 92,956,433	\$ (229,121,958)	\$ 26,418,689	\$ 60,513,290	\$ (7,621,125)	\$ (26,209,186)	\$ (176,020,291)



# Capital Funding Sources FY 2024/25

## CIP FY 2024/25 Funding - \$473.6M

Capital Funding by Source	FY 2024/25 Adopted	% of Total
Development Fees	\$ 15,845,161	3%
Capacity Fees	7,417,314	2%
Construction Sales Tax	24,267,008	5%
Third-Party Contributions	10,935,379	2%
Bond/Loan Proceeds	1,714,303	0%
Other Revenue	3,248,430	1%
Interest Income	3,926,322	0.8%
Contingency Funding	50,000,000	10.6%
Use of Fund Balance	229,121,958	48%
<b>Total Revenues</b>	<b>\$ 346,475,876</b>	<b>73%</b>
Transfers In - Operating Funds	\$ 75,498,878	15.9%
Transfers In - Other Funding	9,545,000	2%
Transfers In - Within CIP	42,048,321	9%
<b>Total Sources</b>	<b>\$ 473,568,074</b>	<b>100%</b>

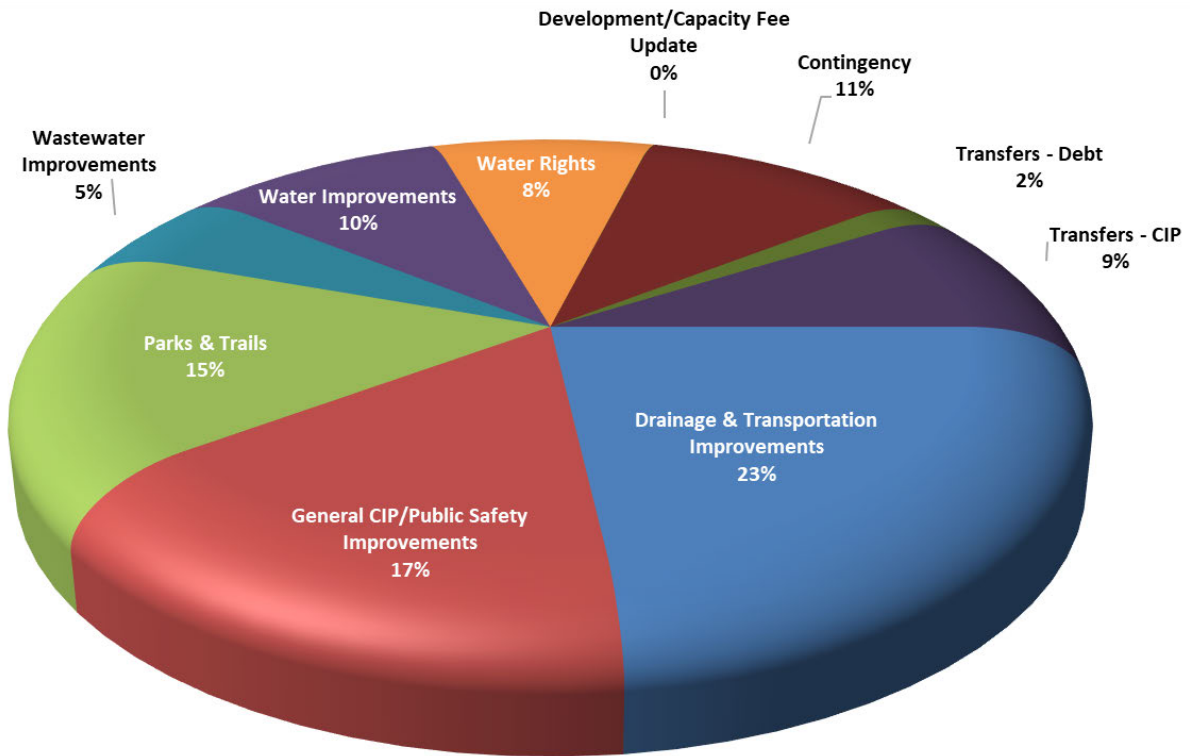




# Capital Expenditures/Uses FY 2024/25

## CIP Expenditures/Uses FY 2024/25 - \$473.6M

Capital Expenditures by Program	FY 2024/25 Adopted	% of Total
Drainage & Transportation Improvements	\$ 109,695,173	23%
General CIP/Public Safety Improvements	79,487,355	17%
Parks & Trails	73,353,974	15%
Wastewater Improvements	24,978,630	5%
Water Improvements	46,295,442	10%
Water Rights	40,000,000	8%
Development/Capacity Fee Update	100,000	0%
Contingency	50,000,000	11%
<b>Total Expenses</b>	<b>\$ 423,910,574</b>	<b>90%</b>
Transfers - Debt	7,609,180	2%
Transfers - CIP	42,048,320	9%
<b>Total Uses</b>	<b>\$ 473,568,074</b>	<b>100%</b>





# Capital Funds Five-Year Projections

Capital Funding by Source	FY 2023/24 Revised	FY 2024/25 Adopted	% of Total
Development Fees	\$ 16,435,456	\$ 15,845,161	3%
Capacity Fees	9,302,064	7,417,314	2%
Construction Sales Tax	18,117,724	24,267,008	5%
Third-Party Contributions	34,510,352	10,935,379	2%
Bond/Loan Proceeds	52,458,211	1,714,303	0%
Other Revenue	62,083,687	3,248,430	1%
Interest Income	5,229,004	3,926,322	0.8%
Contingency Funding	183,546,878	50,000,000	10.6%
Use of Fund Balance	-	229,121,958	48%
<b>Total Revenues</b>	<b>\$ 381,683,376</b>	<b>\$ 346,475,876</b>	<b>73%</b>
Transfers In - Operating Funds	\$ 47,220,064	\$ 75,498,878	15.9%
Transfers In - Other Funding	4,860,099	9,545,000	2%
Transfers In - Within CIP	87,685,567	42,048,321	9%
<b>Total Sources</b>	<b>\$ 521,449,107</b>	<b>\$ 473,568,074</b>	<b>100%</b>

Capital Expenditures by Program	FY 2023/24 Revised	FY 2024/25 Adopted	% of Total
Drainage & Transportation Improvements	\$ 36,294,197	\$ 109,695,173	23%
General CIP/Public Safety Improvements	14,874,045	79,487,355	17%
Parks & Trails	57,204,492	73,353,974	15%
Wastewater Improvements	6,778,204	24,978,630	5%
Water Improvements	26,646,259	46,295,442	10%
Water Rights	40,000,000	40,000,000	8%
Development/Capacity Fee Update	363,922	100,000	0%
Contingency	143,546,878	50,000,000	11%
<b>Total Expenses</b>	<b>\$ 325,707,997</b>	<b>\$ 423,910,574</b>	<b>90%</b>
Transfers - Debt	19,041,803	7,609,180	2%
Transfers - CIP	83,742,874	42,048,320	9%
<b>Total Uses</b>	<b>\$ 428,492,674</b>	<b>\$ 473,568,074</b>	<b>100%</b>





# Major Funding Sources for CIP

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## Capacity Fees

Capacity charges are a tool used by municipalities to pay the proportionate share of costs for utility infrastructure needs attributable to new growth. With the purchase of the H2O Water Company in 2014, the Town's service area extends beyond the Town's incorporated boundaries. Since development fee legislation only allows for fees in service areas within municipal boundaries, it is more appropriate to implement capacity charges, which are the only method allowed by state statute to collect for system improvement both inside and outside town boundaries. Like development fees, capacity charges are one-time charges paid at the time of building permit issuance for new construction and are based on meter size.

Capacity charges are assessed for both the water and wastewater functions and were most recently approved by the Town Council on June 5, 2019 becoming effective July 1, 2019. Future revenue projections are based on projected development activity at the 2019 rates. The Study updated the charges based on Queen Creek's updated Infrastructure Improvement Plans that capture the growth-related projects over the next ten years, which serves as a basis for setting the fees. A study update is planned for FY 2024/25.

Total projected capacity charges revenue (Water and Wastewater) anticipated for FY 2024/25 amounts to \$7.4 million.

## Development Fees (Impact Fees)

Development impact fees are one-time payments assessed by the Town to help offset costs associated with providing necessary public services to new development. Currently, the Town of Queen Creek assesses five development fees, each housed in a separate fund, which will be discussed in further detail later in this section. Total projected development fee revenues anticipated for FY 2024/25 amounts to \$15.8 million.

In 2011, Arizona's Legislature passed Senate Bill 1525, which mandated a series of significant changes to the calculation, collection, and use of development fees. This legislation fundamentally moved away from the principle of new growth paying for itself, and shifted the burden of paying for this infrastructure on to existing residents and businesses. In addition, city and town councils previously had the ability to determine what constitutes "necessary public services" for their communities; however, the new bill narrowly defined what these are allowed to include. The law took effect on January 1, 2012 and included a series of implementation dates, with a requirement that all development fee programs become fully compliant by August 1, 2014. The Town published a development impact fee study on May 7, 2014, which incorporated those legal changes in State Law. In November of 2019, the Town published an updated Development Impact Fee Study as state statute requires an updated study to be completed every five years. On June 19, 2024, Town Council adopted an update to the Town's land use assumption and infrastructure improvement plan, which will be the basis for the next fee update scheduled to occur during FY 2024/25

In FY 2023/24 the Town Facilities fee was eliminated. For FY 2024/25 the Library Facilities fee was also eliminated. The Town has collected enough funds to pay off, when due, the remaining debt service payments for those two fees.

Future revenue projections are based on updated permitting forecasts. These forecasts are completed annually as part of the budget process and are used in forecasting the overall Capacity and Impact Fee Revenues for each individual fund.





# Major Funding Sources for CIP

The following is a table of development impact fees collected by category for a single-family home with a standard three-quarter inch water meter. Commercial construction development impact fees vary depending on type of commercial development and size of water connection.

Category	Current Development Fees
Library	\$ 0
Parks, Open Space & Recreational Facilities	\$ 3,189
Transportation	\$ 2,118
Public Safety (Police Services)	\$ 640
Town Buildings & Vehicles	\$ 0
Fire	\$ 1,175
Subtotal Impact Fees	\$ 7,122
Wastewater Capacity Fee	\$ 2,901
Water Capacity Fee	\$ 2,382
Total single-family home fee	\$ 12,405

## Construction Sales Tax

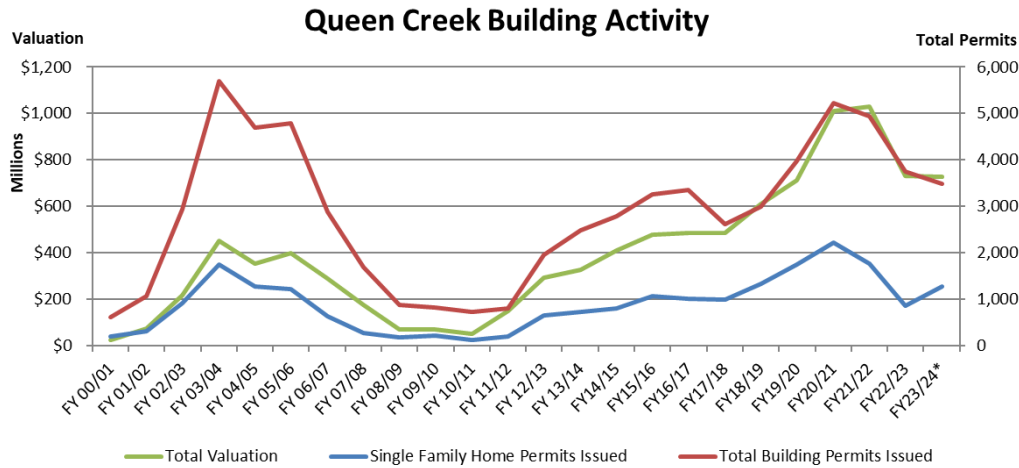
Construction sales tax in the Town of Queen Creek is 4.25%, with 2.0% dedicated to financing growth-related infrastructure projects. This funding source also pays the growth share of debt service related to transportation projects. For FY 2024/25, dedicated construction sales tax is projected at \$24.3 million.

## Building Permit Activity

Since impact fees, capacity charges and construction sales tax are dependent on new construction, building permit activity is tracked and monitored throughout the year, with projections for future permitting estimated as part of the annual budget process. A chart and table of single-family home activity, total building activity, and total valuation of permits since FY 2000/01 are shown below.



# Major Funding Sources for CIP



Fiscal Year	Single Family		
	Home Permits Issued	Total Building Permits Issued	Total Valuation
FY 00/01	188	609	\$24,656,951
FY 01/02	307	1,061	\$74,891,686
FY 02/03	920	2,943	\$216,559,217
FY 03/04	1,754	5,703	\$452,591,435
FY 04/05	1,265	4,692	\$352,657,045
FY 05/06	1,215	4,789	\$400,141,504
FY 06/07	627	2,876	\$287,343,796
FY 07/08	268	1,684	\$174,150,962
FY 08/09	180	875	\$68,056,680
FY 09/10	224	812	\$70,811,968
FY 10/11	125	731	\$49,554,857
FY 11/12	193	801	\$147,525,972
FY 12/13	647	1,946	\$292,920,680
FY 13/14	719	2,485	\$326,593,909
FY 14/15	802	2,783	\$410,805,749
FY 15/16	1,073	3,265	\$477,847,810
FY 16/17	1,003	3,347	\$486,694,589
FY 17/18	996	2,606	\$486,045,529
FY 18/19	1,325	2,992	\$610,498,813
FY 19/20	1,750	3,967	\$711,133,178
FY 20/21	2,223	5,230	\$1,009,055,491
FY 21/22	1,767	4,932	\$1,027,762,678
FY 22/23	862	3,744	\$732,132,873
FY 23/24*	1,282	3,479	\$728,012,721

\* estimated



# CIP Impacts on Operations and Maintenance

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The Capital Improvement Program has direct and often substantial impacts on operating budget expenditures. Once completed, most capital projects require ongoing costs for operation and maintenance. Examples include utilities and maintenance for new facilities and street lights; regular sweeping for roadways as well as occasional crack filling, patching, and replacement; and irrigation, weeding, and ongoing maintenance of rights-of-way (such as medians and shoulders). Some projects may also require that additional employees be hired to maintain levels of service such as a new park or fire station.

Departments submitting capital projects estimate the operations and maintenance costs of each project based on current costs and levels of service the Town has already adopted. Additionally, departments consider if a project has the potential of producing revenues or savings in other areas of the organization.

Net operating costs are part of new project requests and are included in the long-range forecasts of the respective operating fund. Operating budget impacts are a key criterion in deciding which projects to fund and when. When the Town cannot afford the additional operations and maintenance costs of a project, the project will not be funded. Departments must submit a supplemental request to obtain the additional budget allocation needed to operate and maintain capital projects. Supplemental requests for CIP operation and maintenance costs, like all expenditures, must compete with other funding requests.

Since substantial CIP funding has been approved over the past few years, the Town is currently assessing all maintenance and operation costs associated with infrastructure, for both existing and future projects and facilities, to ensure adequate planning for long-term maintenance and operations cost. This data is used to:

- Ensure current maintenance and operation practices are sufficient for existing infrastructure
- Fund CIP maintenance and operations costs adequately
- Establish base-line maintenance and operations forecasts for potential future CIP considerations

Following are projections of operating and maintenance costs of projects that have recently been completed or are included in the five-year CIP plan.



# CIP Impacts on Operations and Maintenance

	FY 24/25 Adopted	FY 25/26 Estimated	FY 26/27 Estimated	FY 27/28 Estimated	FY 28/29 Estimated	Total 5 Year Projection
<b>Street Improvements</b>						
AR050 Town Center: Aldecoa-Munoz-Summers	\$ 8,250	\$ 8,498	\$ 8,752	\$ 9,015	\$ 9,285	\$ 43,800
AR100 ASLD Infrastructure Improvements	-	65,000	66,950	68,959	71,027	271,936
A0115 Ocotillo Road: 226th to Ironwood	25,338	26,098	26,881	27,688	28,518	134,523
A0116 Ocotillo Road: West of Sossaman Rd to Hawes Rd	24,314	25,043	25,795	26,569	27,366	129,086
A0207 Ellsworth: Rittenhouse to UPRR-N	-	6,321	6,511	6,706	6,907	26,445
A0401 Hawes Road: Ocotillo to Rittenhouse	-	7,710	7,941	8,180	8,425	32,256
A040X Hawes: Chandler Heights to Ocotillo	-	-	-	-	10,000	10,000
A040Y Hawes: Riggs North to Sunset Drive (1/2 mile, 3 lanes)	-	-	-	10,000	10,300	20,300
A0601 Chandler Hts - Hawes to Ellsworth	-	10,042	10,343	10,654	10,973	42,012
A0602 Chandler Hts-Sossaman to Hawes	-	-	11,750	12,103	12,466	36,318
A0801 Signal Butte: Ocotillo to Queen Creek	11,325	11,665	12,015	12,375	12,746	60,126
A0903 Sossaman: Sonoqui Wash to Chandler Hts	-	-	5,000	5,150	5,305	15,455
A0904 Sossaman Railroad Crossing @ Germann	-	-	-	20,000	20,600	40,600
A090X Sossaman: Chandler Hts to Riggs	-	-	-	-	5,500	5,500
A1001 Queen Creek Road - Ellsworth to Crismon	29,121	29,995	30,894	31,821	32,776	154,607
A1005 Crismon: Cloud to Riggs (Jorde Farms)	9,707	9,998	10,298	10,607	10,925	51,536
A1006 Cloud & Ellsworth Roads (Earnhardt)	9,000	9,270	9,548	9,835	10,130	47,782
A1203 Germann Rd: Ellsworth to Crismon	-	13,126	13,520	13,925	14,343	54,914
A1404 Power Road: Brooks Farms to Chandler Heights	6,525	6,721	6,922	7,130	7,344	34,642
A1405 Power Road: Chandler Heights to Riggs	-	10,000	10,300	10,609	10,927	41,836
A1505 Meridian Rd: Combs to Queen Creek Wash	8,200	8,446	8,699	8,960	9,229	43,535
A1507 Meridian Rd: Queen Creek Road to Germann	29,121	29,995	30,894	31,821	32,776	154,607
A1702 220th: Queen Creek to Ryan	-	2,500	2,575	2,652	2,732	10,459
A2001 Ryan Road: Crismon to Signal Butte	-	-	5,000	5,150	5,305	15,455
D0001 Drainage Improvements	-	-	2,000	2,060	2,122	6,182
D0013 Via Jardines Wash Crossing	-	-	2,000	2,060	2,122	6,182
DXXXX Ellsworth Bridge/QC Wash Drainage Improvements	-	-	2,000	2,060	2,122	6,182
DXXXX Ellsworth & Riggs - Box Culvert Modifications	-	-	2,000	2,060	2,122	6,182
<b>Intersection Improvements &amp; Traffic Signals</b>						
I0038 Traffic Signal: Germann Road and 196th Street	6,150	6,335	6,525	6,720	6,922	32,651
I0051 Traffic Signal : Combs @ Sangria	6,150	6,335	6,525	6,720	6,922	32,651
I0052 Traffic Signal: 220th @Queen Creek Road	6,150	6,335	6,525	6,720	6,922	32,651
I0063 Traffic Signal: Harvest: Signal Butte & Riggs	-	6,335	6,525	6,721	6,922	26,503
I0064 Traffic Signal: Power Road @ San Tan Blvd	6,150	6,335	6,525	6,720	6,922	32,651
I0082 Traffic Signal: Harvest @ Riggs Road	6,150	6,335	6,525	6,720	6,922	32,651
TBD Traffic Signal: Ocotillo @Recker (Needs IGA with Gilbert)	-	-	-	-	6,922	6,922
TBD Traffic Signal: Riggs @206th St	-	6,335	6,525	6,721	6,922	26,503
<b>Public Safety</b>						
MF019 Fire & Police - Public Safety Complex	\$ -	\$ 185,000	\$ 190,550	\$ 196,267	\$ 202,154	\$ 773,971.00
MF020 Police - Complex 2	-	-	200,000	206,000	212,180	618,180
MF021 Parking Structure (75% Public Safety, 25% Public)	-	-	20,000	20,600	21,218	61,818
MF022 Police - Radio Towers & Infrastructure	-	-	-	5,000	5,150	10,150
MF023 Police - Complex 3 - Land Acquisition (5 acres as part of PRI)	-	-	-	-	2,000	2,000
TBD Fire Station #6	-	-	-	3,800,000	3,990,000	7,790,000
<b>Parks and Trail Improvements</b>						
P0615 Mansel Carter Phase 2	475,000	489,250	503,928	519,045	534,617	2,521,840
P0620 Frontier Family Park - Drainage	50,000	51,500	53,045	54,636	56,275	265,457
P0625 Frontier Family Park	885,000	911,550	938,897	967,063	996,075	4,698,585
RQ030 Multi-Gen Center / Aquatic Center	1,690,000	1,740,700	1,792,921	1,846,709	1,902,110	8,972,440
TBD Pima/Meridian Park Site - Land (52 acres)	-	-	-	10,000	10,300	20,300
TE100 QC Wash Improvements - Crismon to Rittenhouse	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535	\$ 35,545
TE101 QC Wash Improvements - Rittenhouse to Meridian	-	-	6,500	6,501	6,501	19,502
TE201 Sonoqui Wash: Hawes: Crismon Construction	6,695	6,896	7,103	7,316	7,535	35,545
TBD Sonoqui Wash: Power to Recker	-	-	-	6,500	6,695	13,195
TBD Utility Easement Trail - Ellsworth to Signal Butte	-	-	6,500	6,695	6,896	20,091



# CIP Impacts on Operations and Maintenance

	FY 24/25 Adopted	FY 25/26 Estimated	FY 26/27 Estimated	FY 27/28 Estimated	FY 28/29 Estimated	Total 5 Year Projection
<b>Town Facilities</b>						
HP301 HPEC RV Stalls Expension	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 26,546
HP302 HPEC RV Dump Stations	15,000	15,450	15,914	16,391	16,883	79,637
MF012 Street Sweeper Washout	2,568	2,645	2,724	2,806	2,890	13,633
MF026 FOF Fleet Expansion (56% Police, 44% Other)	-	100,000	103,000	106,090	109,273	418,363
XX054 Grounds Maintenance Facility	2,000	2,060	2,122	2,185	2,251	10,618
<b>Total General Government</b>	<b>\$ 3,329,609</b>	<b>\$ 3,841,866</b>	<b>\$ 4,219,872</b>	<b>\$ 8,197,774</b>	<b>\$ 8,543,934</b>	<b>\$ 28,133,056</b>
<b>Water Projects - Identified Needs</b>						
A0904 Sossaman RR Crossing @Germann (Road A0904)	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
AR050 Town Center: Aldecoa-Munoz-Summers	1,231	1,268	1,306	1,345	1,386	6,536
AR100 ASLD Infrastructure Improvements	-	45,000	46,350	47,741	49,173	188,263
C16 Sun Dance Dr: Crismon Rd to Sossaman Rd	-	-	-	2,180	2,180	4,360
P0625 Frontier Family Park	14,987	15,436	15,899	16,376	16,867	79,565
C106 Combs Rd: Sierra Vista to Schnepf (Transfer)	-	-	-	1,772	1,772	3,545
T20 Hashknife: Schnepf to Granada Ln	-	-	-	-	1,500	1,500
WA006 Stagecoach Pass Ave: Schnepf Rd to Kenworthy Rd (Transmission/Transfer)	1,826	1,880	1,937	1,995	2,055	9,693
WA015 Cortina Zone PRV's: R1,R2 & R3	2,724	2,806	2,890	2,977	3,066	14,462
WA019 Brooks Farm Zone PRV's: R4 & R5	983	1,012	1,043	1,074	1,106	5,218
WA022 Pima Rd: Meridian to Ironwood with 12" Domestic and 12" Transmission Line	7,219	7,435	7,658	7,888	8,125	38,325
WA024 Rolling Ridge Rd: Schnepf to Sierra Vista (Transfer)	5,178	5,334	5,494	5,658	5,828	27,492
WA031 Germann Rd: Kennworthy to Schnepf Transmission Line (ARPA)	10,000	10,300	10,609	10,927	11,255	53,091
WA065 Sossaman Rd: Via Del Jardine to Empire Transmission	10,079	10,381	10,693	11,013	11,344	53,510
WA065B Sossaman Rd: Via Del Jardine to Empire Transmission Ph2	-	-	10,000	10,300	10,609	30,909
WA167 Chandler Heights Rd: Sossaman to Hawes (PWP)	2,180	2,245	2,313	2,382	2,454	11,574
WA202 Harvest Tank, Boosters, & Site (Phases 1-4)	16,262	16,750	17,252	17,770	18,303	86,337
WA250 Schnepf: Chandler Heights to Combs	2,628	2,707	2,788	2,872	2,958	13,952
WA263 Kenworthy Rd: Redfern to Germann (ARPA)	7,500	7,725	7,957	8,195	8,441	39,819
WA270 Schnepf: Combs to Hashknife	8,783	8,783	8,783	8,783	8,783	43,916
WA271 Schnepf: Hashknife to Skyline	3,595	3,595	3,595	3,595	3,595	17,975
WA273 Laredo 750' East of Schnepf (WIFA Diversified)	519	535	551	567	584	2,757
WA276 Diversified: Upfit Well #1 (WIFA Diversified)	4,771	4,914	5,062	5,213	5,370	25,330
WA277 Diversified: Upfit Combs Ranch Well (WIFA Diversified)	5,875	6,051	6,233	6,420	6,613	31,192
WA290 Home Place (Wales Ranch) East Well & Transmission Line	4,351	4,481	4,615	4,754	4,897	23,097
WA291 Home Place (Wales Ranch) North Well & Transmission Line	4,320	4,450	4,584	4,721	4,863	22,938
WA292 Home Place (Wales Ranch) South Well & Transmission Line	4,951	5,099	5,252	5,410	5,572	26,283
WA293 Thompson (Borgata): Empire to Skyline	-	-	-	2,991	2,991	5,982
WA294 Home Place Irrigation: Kenworthy to Schnepf (Home Place)	7,971	8,210	8,456	8,710	8,971	42,318
WA295 Quail Run: Skyline to Rolling Ridge Road (Quail Ranch)	1,772	1,826	1,880	1,937	1,995	9,410
WA296 Rolling Ridge: Quail Run to Sierra Vista (Quail Ranch)	3,613	3,722	3,833	3,948	4,067	19,182
WA298 Sierra Vista: Skyline south 1/2 mile (Well 0)	5,386	5,547	5,714	5,885	6,062	28,593
<b>Water Projects - Reconstruction Projects</b>						
WA007 Sossaman Well, Boosters, Site, & Tank	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	\$ 31,855
WA011 Homeplase Lake Fill	-	1,400	1,442	1,485	1,530	5,857
WA012 Diversified Well #1 Tank & Pump Station	-	-	9,000	9,270	9,548	27,818
WA013 Ware Farms Lake Fill	-	-	2,724	2,806	2,890	8,420
WA014 Ware Farms 1 Well	-	-	4,500	4,635	4,774	13,909
WA020 Barney Farm Well, Boosters, Site, & Tank	14,500	14,935	15,383	15,845	16,320	76,982
WA025 Ware Farms 2 Well	-	-	4,500	4,635	4,774	13,909
WA029 Diversified Well 4 (Well 0)	-	-	4,500	4,635	4,774	13,909
WA030 Wales Ranch Ridge Tank, Boosters, & Site	27,000	27,810	28,644	29,504	30,389	143,347
WA037 Bell Road Pump Station	9,000	9,270	9,548	9,835	10,130	47,782
WA133 Rancho Jardines Water Reconstruction (PWP)	-	-	-	-	10,000	10,000
<b>Total Water Utility</b>	<b>\$ 195,203</b>	<b>\$ 247,088</b>	<b>\$ 289,353</b>	<b>\$ 304,606</b>	<b>\$ 327,164</b>	<b>\$ 1,363,413</b>



# CIP Impacts on Operations and Maintenance

	FY 24/25 Adopted	FY 25/26 Estimated	FY 26/27 Estimated	FY 27/28 Estimated	FY 28/29 Estimated	Total 5 Year Projection
<b>Wastewater Projects - Identified Needs</b>						
AR050 Town Center: Aldecoa-Munoz-Summers	\$ 2,615	\$ 2,693	\$ 2,774	\$ 2,857	\$ 2,943	\$ 13,883
WW006 Sundance Rd: San Tan Flats to Borgata (Crismon)	-	-	1,000	1,030	1,061	3,091
WW025 Ocotillo Rd: Sonoqui to 190th	-	-	-	1,500	1,545	3,045
WW080 Future Reconstruction Projects	2,000	2,060	2,122	2,185	2,251	10,618
WW099 Barney 80: Ryan to Germann	-	-	1,000	1,030	1,061	3,091
WW256 Kenworthy: Combs to Hashknife	3,650	3,760	3,873	3,989	4,108	19,380
<b>Wastewater Projects - Resource Projects</b>						
WW047 Pump station at RWCD delivery point	\$ -	\$ -	\$ 6,000	\$ 6,180	\$ 6,365	\$ 18,545
WW102 N Kenworthy Rd: Combs to QC Wash	1,500	1,545	1,591	1,639	1,688	7,964
WW103 Wales Gravel Pit	5,000	5,150	5,305	5,464	5,628	26,546
WW104 Wales Ranch Wastewater Line	2,500	2,575	2,652	2,732	2,814	13,273
WW274 RWCD Basin	-	-	5,000	5,150	5,305	15,455
WW501 Encanterra Construction	1,591	1,639	1,688	1,739	1,791	8,449
WW502 Frisbee Park Recharge Facility	-	-	1,600	1,648	1,697	4,945
WW503 Frisbee Park Transmission Line	-	-	3,500	3,605	3,713	10,818
WW640 Gravel Pit Recharge (Encanterra Effluent/Lake Recharge Agreement)	-	-	-	30,000	30,000	60,000
<b>Wastewater Projects - Miscellaneous Projects</b>						
AR100 ASLD Infrastructure Improvements	\$ -	\$ 28,000	\$ 28,840	\$ 29,705	\$ 30,596	\$ 117,142
P0625 Frontier Family Park	1,854	1,910	1,967	2,026	2,087	9,843
WW046 E Hash Knife Draw Rd: From N Schnepf Rd to Canal	-	-	7,000	7,210	7,426	21,636
WW059 Sewer Dosing Sites	927	955	983	1,013	1,043	4,922
WW100 Rittenhouse & Railroad Rehabilitation (Phs1 and Phs2)	15,000	15,450	15,914	16,391	16,883	79,637
WW258 Combs: Schnepf to Sierra Vista Reimbursement	1,236	1,273	1,311	1,351	1,391	6,562
<b>Total Wastewater Utility</b>	<b>\$ 37,874</b>	<b>\$ 67,010</b>	<b>\$ 94,120</b>	<b>\$ 128,444</b>	<b>\$ 131,397</b>	<b>\$ 458,845</b>
<b>Total All</b>	<b>\$ 3,562,685</b>	<b>\$ 4,155,964</b>	<b>\$ 4,603,345</b>	<b>\$ 8,630,824</b>	<b>\$ 9,002,496</b>	<b>\$ 29,955,313</b>



# Capital Funds Five-Year Projections

## Transportation Infrastructure Improvement Fund

TRANSPORTATION FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Interest income	\$ 727,720	\$ 603,850	\$ 300,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 410,000
Third Party Contributions	8,152,678	4,721,301	10,018,387	-	-	750,000	3,958,738	14,727,125
Developer Contributions	275,000	-	-	-	-	-	-	-
Other Revenue/Title 42 Funds	67,196	30,013,706	3,248,430	-	-	-	-	3,248,430
Transfer In - Interfund Loan (ASLD Infrastructure)	2,640,390	-	-	-	-	-	-	-
Transfers In - Fire Impact Fees	-	42,327	54,788	56,432	58,125	59,868	61,664	290,877
Transfers In - Police Impact Fees	-	98,762	127,839	131,674	135,624	139,693	143,884	678,713
Transfers In - Parks & Trails Impact Fees	-	98,762	127,839	131,674	135,624	139,693	143,884	678,714
Transfers In - Transportation Impact Fees	1,826,565	8,585,613	4,239,277	8,054,332	1,448,829	4,165,321	2,161,504	20,069,263
Transfer In - Construction Sales Tax (Growth Projects)	2,402,805	11,376,590	6,282,978	11,564,248	2,455,611	6,220,604	3,467,482	29,990,924
Transfers In - PYAdjustments - Funding Corrections	-	16,551,312	-	-	-	-	-	-
Transfers In - Interfund Loan Payoff (CIP Funds)	-	-	-	-	-	-	-	-
Transfers In - Non-Growth	-	-	3,060,898	26,951,338	3,461,715	10,938,214	5,394,845	49,807,010
Transfers In - OP Budget PAYGO	3,400,000	3,400,000	-	-	-	-	-	-
Transfers In - CST GF (20% State Lands & DA Funding)	-	17,067,098	3,697,988	-	1,500,000	-	-	5,197,988
Transfers In - Project Mgt (Non-Growth)	200,163	2,452,264	3,289,053	3,269,455	3,367,539	3,468,565	3,572,622	16,967,234
Transfers In - Town Center Fund	-	2,769,133	-	-	-	-	-	-
Contingency Funding	-	29,173,126	50,000,000	-	-	-	-	50,000,000
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 19,692,518</b>	<b>\$ 126,953,844</b>	<b>\$ 84,447,477</b>	<b>\$ 50,269,153</b>	<b>\$ 12,563,067</b>	<b>\$ 25,881,959</b>	<b>\$ 18,904,623</b>	<b>\$ 192,066,279</b>
<b>EXPENDITURES/USES</b>								
<b>PROJECTS</b>								
Projects	\$ 29,776,594	\$ 107,798,009	\$ 30,369,013	\$ 45,497,846	\$ 7,950,000	\$ 21,130,500	\$ 14,010,620	\$ 118,957,979
Project Management Expenses	2,624,202	3,359,265	4,463,083	4,478,706	4,613,067	4,751,459	4,894,003	23,200,318
<b>OTHER - TRANSFERS OUT</b>								
Payoff Interfund Loan	-	2,640,390	-	-	-	-	-	-
CIL Transfers Out	-	340,000	-	-	-	-	-	-
<b>OTHER</b>								
Carryforward	-	(74,863,077)	74,863,077	-	-	-	-	74,863,077
Contingency	-	29,173,126	50,000,000	-	-	-	-	50,000,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 32,400,796</b>	<b>\$ 68,447,713</b>	<b>\$ 159,695,173</b>	<b>\$ 49,976,552</b>	<b>\$ 12,563,067</b>	<b>\$ 25,881,959</b>	<b>\$ 18,904,623</b>	<b>\$ 267,021,374</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>(12,708,278)</b>	<b>58,506,131</b>	<b>(75,247,696)</b>	<b>292,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Beginning Balance	\$ 36,219,853	\$ 23,511,575	\$ 82,017,706	\$ 6,770,010	\$ 7,062,611	\$ 7,062,611	\$ 7,062,611	
Projected Ending Fund Balance	\$ 23,511,575	\$ 82,017,706	\$ 6,770,010	\$ 7,062,611	\$ 7,062,611	\$ 7,062,611	\$ 7,062,611	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the major drainage and transportation projects in the Town. The table on the following page displays the projects planned over the next five years. Funding for these projects comes from various sources including the operating fund, bond proceeds, transportation development impact fees, a portion of construction sales tax, and third parties. In addition to construction costs, project management costs are included as a component of the overall program.

*Strategic Priorities that relate to the Drainage & Transportation fund are*



Superior Infrastructure



# Capital Funds Five-Year Projections

## Transportation Project List

QUEEN CREEK TRANSPORTATION INFRASTRUCTURE IMPROVEMENT PLAN FY 2024/25												
Project Title	#	Project Total	3rd Party	Town	Prior Year Actuals	FY2024 Revised	FY2025 Adopted	FY2026	FY2027	FY2028	FY2029	Beyond 5
<b>Infrastructure Improvement Plan (IIP) Projects:</b>												
Town Center: Aldecoa-Munoz-Summers	AR050	12,822,955	-	12,822,955	2,624,665	10,198,290	-	-	-	-	-	-
Ocotillo Road: 226th to Ironwood	A0115	14,933,844	3,891,491	11,042,353	14,828,641	105,203	-	-	-	-	-	-
Ocotillo Road: West of Sossaman Rd to Hawes Rd	A0116	18,595,244	-	18,595,244	2,581,206	14,814,038	1,200,000	-	-	-	-	-
Hawes Road: Ocotillo to Rittenhouse	A0401	6,592,597	1,055,501	5,537,096	190,594	1,170,932	1,000,000	4,231,071	-	-	-	-
Chandler Hts: Hawes to Ellsworth	A0601	3,336,500	-	3,336,500	-	-	750,000	-	-	-	-	-
Chandler Hts: Sossaman to Hawes	A0602	11,368,000	-	11,368,000	544,546	273,575	-	10,549,879	-	-	-	-
Signal Butte: Ocotillo to Queen Creek	A0801	4,426,115	-	4,426,115	355,121	4,070,994	-	-	-	-	-	-
Queen Creek Road: Ellsworth to Crismon	A1001	7,600,625	-	7,600,625	6,683,280	917,345	-	-	-	-	-	-
Germann Rd: Ellsworth to Crismon	A1203	3,150,000	-	3,150,000	-	-	-	3,150,000	-	-	-	-
Power Road: Brooks Farms to Chandler Heights	A1404	5,689,678	291,985	5,397,693	5,416,981	272,697	-	-	-	-	-	-
Power Road: Chandler Heights to Riggs	A1405	13,303,000	15,785	13,287,215	553,910	1,026,836	11,722,254	-	-	-	-	-
Power Road: Riggs to Hunt Hwy	A1406	14,602,266	6,667,500	7,934,766	346,553	547,011	-	-	-	-	3,312,106	10,396,596
Meridian Road: Combs to Queen Creek Wash	A1505	11,868,426	5,934,213	5,934,213	10,890,097	635,866	342,463	-	-	-	-	-
Ryan Road: Crismon to Signal Butte	A2001	9,350,231	907,228	8,443,003	548,020	4,019,125	-	4,783,085	-	-	-	-
Hunt Hwy: Power to Sossaman	A2101	6,345,427	-	3,172,713	-	-	-	-	-	-	1,293,264	5,052,163
Traffic Signal: Ocotillo & Scottland Court	I0069	1,000,000	-	1,000,000	-	-	-	-	-	-	-	1,000,000
<b>Subtotal Current IIP Projects</b>		<b>144,984,907</b>	<b>21,936,416</b>	<b>123,048,492</b>	<b>45,563,614</b>	<b>38,051,912</b>	<b>15,014,718</b>	<b>25,300,535</b>	-	-	<b>5,605,370</b>	<b>15,448,759</b>
<b>New IIP Projects</b>												
Meridian Road: Queen Creek Road to Germann	A1507	18,004,705	10,411,822	7,592,883	11,479,972	6,524,733	-	-	-	-	-	-
220th: Queen Creek to Ryan	A1702	4,696,882	1,396,896	3,299,986	893,914	1,931,694	1,871,274	-	-	-	-	-
Sossaman Railroad Crossing @ Germann	A0904	5,704,500	1,078,750	4,625,750	415,008	1,148,181	94,311	-	-	4,047,000	-	-
Sossaman: Sonoqui Wash to Chandler Hts	A0903	10,560,000	-	10,560,000	-	567,689	-	9,992,311	-	-	-	-
Sossaman: Chandler Hts to Riggs	A090X	3,583,500	-	3,583,500	-	-	-	-	-	3,583,500	-	-
Sossaman: Riggs to Empire	A090Y	8,405,250	-	8,405,250	-	-	-	-	-	-	8,405,250	-
Hawes: Chandler Heights to Ocotillo	A040X	14,000,000	-	14,000,000	-	-	-	1,000,000	1,000,000	12,000,000	-	-
Hawes: Riggs North to Sunset Drive (1/2 mile, 3 lanes) NEW	A040Y	6,450,000	-	6,450,000	-	-	-	1,000,000	5,450,000	-	-	-
Southeast Park - Riggs Road (1/4 mile, 3 lanes)	NEW	3,225,000	-	3,225,000	-	-	-	-	-	-	-	3,225,000
Southeast Park - Crismon Road to cul-de-sac (1/4 mile, 3 lanes)	NEW	3,225,000	-	3,225,000	-	-	-	-	-	-	-	3,225,000
Combs: Meridian to Gantzel - West of Sangria	NEW	1,250,000	-	1,250,000	-	-	-	-	-	-	-	1,250,000
Ironwood: Pima to Germann	NEW	30,000,000	-	30,000,000	-	-	-	-	-	-	-	30,000,000
<b>Subtotal New IIP Projects</b>		<b>109,104,837</b>	<b>12,887,468</b>	<b>96,217,369</b>	<b>12,788,894</b>	<b>10,172,297</b>	<b>1,965,585</b>	<b>11,992,311</b>	<b>6,450,000</b>	<b>19,630,500</b>	<b>8,405,250</b>	<b>37,700,000</b>
<b>Non-IIP Projects</b>												
Chandler Heights: Recker to Power	A0604	3,323,977	3,253,697	70,280	2,937,898	386,079	-	-	-	-	-	-
ASLD Infrastructure Improvements	AR100	54,018,060	45,174,448	8,843,612	2,640,390	47,317,132	4,060,538	-	-	-	-	-
Crismon: Cloud to Riggs (Jorde Farms)	A1005	5,613,891	-	5,613,891	164,839	5,449,052	-	-	-	-	-	-
Cloud and Ellsworth Roads (Earnhardt)	A1006	7,100,000	-	7,100,000	99,500	4,114,620	2,885,880	-	-	-	-	-
Ellsworth: Rittenhouse to UPRR-N	A0207	2,199,951	-	2,199,951	37,890	57,061	-	2,105,000	-	-	-	-
Crismon Road: Queen Creek to Germann - Phase 2	NEW	1,500,000	-	1,500,000	-	-	-	-	1,500,000	-	-	-
<b>Subtotal Non-IIP Projects</b>		<b>73,755,878</b>	<b>48,428,145</b>	<b>25,327,733</b>	<b>5,880,517</b>	<b>57,323,944</b>	<b>6,946,418</b>	<b>2,105,000</b>	<b>1,500,000</b>	-	-	-
<b>Drainage Projects:</b>												
Via Jardines Wash Crossing	D0013	2,500,000	-	2,500,000	42,777	457,223	-	2,000,000	-	-	-	-
Drainage Improvements	D0001	500,000	-	500,000	-	-	500,000	-	-	-	-	-
Ellsworth & Riggs - Box Culvert Modifications	DXXXX	1,000,000	-	1,000,000	-	-	1,000,000	-	-	-	-	-
Ellsworth Bridge/QC Wash Drainage Improvements	NEW	1,500,000	-	1,500,000	-	-	350,000	1,150,000	-	-	-	-
<b>Subtotal Drainage Projects</b>		<b>5,500,000</b>	-	<b>5,500,000</b>	<b>42,777</b>	<b>457,223</b>	<b>1,850,000</b>	<b>3,150,000</b>	-	-	-	-
<b>Traffic Signal Projects:</b>												
Traffic Signal: Germann Road and 196th Street	I0038	1,931,505	406,145	1,525,360	266,580	1,664,925	-	-	-	-	-	-
Traffic Signal: Harvest @ Riggs Road	I0082	1,500,000	300,000	1,200,000	-	50,318	1,449,682	-	-	-	-	-
Traffic Signal: Harvest: Signal Butte & Riggs	I0063	1,500,000	75,000	1,425,000	-	-	-	1,500,000	-	-	-	-
Traffic Signal: Combs @ Sangria	I0051	1,500,000	125,000	1,375,000	-	-	1,500,000	-	-	-	-	-
Traffic Signal: 220th @ Queen Creek Road	I0052	1,250,000	-	1,250,000	-	27,390	1,222,610	-	-	-	-	-
Traffic Signal: Power Road @ San Tan	I0064	420,000	-	420,000	-	-	420,000	-	-	-	-	-
Traffic Signal: Ocotillo @ Recker (Needs IGA with Gilbert)	NEW	1,500,000	-	1,500,000	-	-	-	-	-	1,500,000	-	-
Traffic Signal: Riggs @ 206th St	NEW	1,500,000	-	1,500,000	-	50,000	-	1,450,000	-	-	-	-
<b>Subtotal Traffic Signal Projects</b>		<b>11,101,505</b>	<b>906,145</b>	<b>10,195,360</b>	<b>266,580</b>	<b>1,792,633</b>	<b>4,592,292</b>	<b>2,950,000</b>	-	<b>1,500,000</b>	-	-
Project Management Costs		23,200,318	-	23,200,318	-	-	4,463,083	4,478,706	4,613,067	4,751,459	4,894,003	-
<b>Total</b>		<b>367,647,445</b>	<b>84,158,174</b>	<b>283,489,272</b>	<b>64,542,381</b>	<b>107,798,009</b>	<b>34,832,096</b>	<b>49,976,552</b>	<b>12,563,067</b>	<b>25,881,959</b>	<b>18,904,623</b>	<b>53,148,759</b>





# Capital Funds Five-Year Projections

## General Capital Improvement Fund

GENERAL CIP FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Interest Income	\$ 2,547,877	\$ 3,346,121	\$ 1,424,711	\$ 117,890	\$ 119,070	\$ 12,030	\$ 120,380	\$ 1,794,081
Cost Share - Outside Agency/3rd Party/Grant	48,975	3,026,363	-	-	-	-	-	-
Transfers In - Fire Impact Fees	1,736,377	437,404	2,495,522	541,926	2,678,074	265,264	2,387,372	8,368,158
Transfers In - Police Impact Fees	24,901	1,609,927	8,903,650	8,345,156	956,340	695,520	-	18,900,666
Transfers In - Parks Impact Fees	10,459,169	3,550,316	-	3,872,887	193,200	2,608,200	-	6,674,287
Transfers In - CST (Growth)	-	7,116,779	15,741,714	17,620,910	5,285,752	4,928,596	3,296,848	46,873,820
Transfers In - Other CIP Funds (CIL Park Drainage)	-	340,000	-	-	-	-	-	-
Transfers In - Operating (Non-Growth) Fire	958,919	360,790	9,946,183	1,514,700	9,605,913	741,420	6,672,780	28,480,996
Transfers In - Operating (Non-Growth) Police	-	5,722,465	28,885,978	23,324,971	2,673,000	1,944,000	-	56,827,949
Transfers In - Operating Parks & Trails	-	0	20,468,173	13,524,840	540,000	17,190,000	-	51,723,013
Transfers In - Grant Fund (ARPA)	4,815,893	-	-	-	-	-	-	-
Transfers from Operating Funds	1,078,569	2,090,966	9,545,000	5,000,000	-	-	-	14,545,000
Contingency Funding	-	29,575,570	-	-	-	-	-	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 21,670,680</b>	<b>\$ 57,176,702</b>	<b>\$ 97,410,931</b>	<b>\$ 73,863,280</b>	<b>\$ 22,051,349</b>	<b>\$ 28,385,030</b>	<b>\$ 12,477,380</b>	<b>\$ 234,187,970</b>
<b>EXPENDITURES/USES</b>								
<b>PROJECTS</b>								
Fire	\$ 5,404,809	\$ 22,634,663	\$ 450,000	\$ 2,805,000	\$ 15,982,279	\$ 1,373,000	\$ 12,357,000	\$ 32,967,279
Police	7,082,092	35,555,626	24,085,145	43,194,390	4,950,000	3,600,000	-	75,829,535
Parks	55,407,114	128,835,948	-	16,200,000	-	23,400,000	-	39,600,000
Trails	837,943	1,722,518	-	6,546,000	1,000,000	-	-	7,546,000
Other General Government	1,138,856	2,090,966	9,545,000	5,000,000	-	-	-	14,545,000
<b>OTHER</b>								
Carryforward	-	(57,761,184)	57,761,184	-	-	-	-	57,761,184
Allowance for Unexpended	-	(61,000,000)	61,000,000	-	-	-	-	61,000,000
Contingency	-	29,575,570	-	-	-	-	-	-
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 69,870,814</b>	<b>\$ 101,654,107</b>	<b>\$ 152,841,329</b>	<b>\$ 73,745,390</b>	<b>\$ 21,932,279</b>	<b>\$ 28,373,000</b>	<b>\$ 12,357,000</b>	<b>\$ 289,248,998</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>(48,200,134)</b>	<b>(44,477,404)</b>	<b>(55,430,398)</b>	<b>117,890</b>	<b>119,070</b>	<b>12,030</b>	<b>120,380</b>	
Beginning Balance	\$ 148,988,675	\$ 100,788,541	\$ 56,311,137	\$ 880,739	\$ 998,629	\$ 1,117,699	\$ 1,129,729	
Projected Ending Fund Balance	\$ 100,788,541	\$ 56,311,137	\$ 880,739	\$ 998,629	\$ 1,117,699	\$ 1,129,729	\$ 1,250,109	

### Fund Description and Relation to Corporate Strategic Plan

General Capital Improvement is the Town's primary capital fund for other municipal facilities and general construction. Revenues in this fund include bond proceeds, transfers from the operating fund and development impact fee funds that have a growth/non-growth split.

Strategic Priorities that relate to the General Government CIP fund are:



Effective Government



Superior Infrastructure



Safe Community



# Capital Funds Five-Year Projections

Queen Creek General Capital Improvement Plan FY 2024/25										
Project Title	Project #	Project Total	Prior Year(s) Actual	FY2024 Revised	FY2025 Adopted	FY2026	FY2027	FY2028	FY2029	Beyond 5
<b>Fire Projects</b>										
Fire Station #5	MF009	10,415,097	10,370,294	44,803	-	-	-	-	-	-
Fire Pumper Replacement (E413)	MF016	2,183,996	1,928,376	255,620	-	-	-	-	-	-
Fire - Public Safety Complex	MF019	9,318,097	2,054,099	7,263,998	-	-	-	-	-	-
Fire - Public Safety Complex Training Portion	MF019	5,729,707	982,096	4,747,611	-	-	-	-	-	-
Fire - Public Safety Complex (Private Activity)	MF019	4,114,992	907,112	3,207,880	-	-	-	-	-	-
Fire Station #6 Land	TBD	900,354	900,354	-	-	-	-	-	-	-
Fire Station #6 Design & Construction	TBD	13,728,000	-	-	-	1,373,000	12,355,000	-	-	-
Fire Station #6 Fire Truck & Equipment	TBD	1,488,750	-	1,154,637	-	-	334,113	-	-	-
Fire Station #6 Ambulance	TBD	450,000	-	-	450,000	-	-	-	-	-
Fire Station #7 (ASLD) - Land	TBD	1,432,000	-	-	-	1,432,000	-	-	-	-
Fire Station #7 (ASLD) - Design & Construction	TBD	13,730,000	-	-	-	-	-	1,373,000	12,357,000	-
Fire Station #7 (ASLD) - Fire Tender & Equipment	TBD	1,488,750	-	1,154,637	-	-	334,113	-	-	-
Fire Station #7 (ASLD) - Ladder Truck & Equipment	TBD	2,489,280	-	2,073,769	-	-	415,511	-	-	-
Fire Station #7 (ASLD) - Hazmat Unit	TBD	2,000,000	-	1,577,071	-	-	422,929	-	-	-
Fire Station #8 (Box Canyon) - Construction, Truck, Equipment, Ambulance	TBD	18,862,000	-	-	-	-	-	-	-	18,862,000
Fire Station #9 (Beyond 10)	TBD	21,230,000	-	-	-	-	-	-	-	21,230,000
Fire Pumper Replacement (E414)	TBD	1,488,750	-	1,154,637	-	-	334,113	-	-	-
Fire Pumper Replacement (E415)	TBD	1,786,500	-	-	-	-	1,786,500	-	-	-
<b>Subtotal Fire</b>		<b>112,836,273</b>	<b>17,142,331</b>	<b>22,634,663</b>	<b>450,000</b>	<b>2,805,000</b>	<b>15,982,279</b>	<b>1,373,000</b>	<b>12,357,000</b>	<b>40,092,000</b>
<b>Police Projects</b>										
Police - Radio Towers & Infrastructure	MF022	4,000,000	-	-	400,000	-	3,600,000	-	-	-
Police Equipment	TBD	8,831,000	-	3,431,000	1,350,000	1,350,000	1,350,000	1,350,000	-	-
Police - Public Safety Complex	MF019	31,935,122	6,531,281	25,403,841	-	-	-	-	-	-
Police - Public Safety Complex Training Portion	MF019	6,170,802	948,134	5,222,668	-	-	-	-	-	-
Police - Public Safety Complex - Shooting Range	MF019	7,850,552	-	653,117	7,197,435	-	-	-	-	-
Police - Complex 2	MF020	29,827,100	-	-	2,982,710	26,844,390	-	-	-	-
Police - Complex 3 - Land Acquisition (5 acres as part of PRI)	MF023	2,250,000	-	-	-	-	-	2,250,000	-	-
Police - Complex 3 - Construction (Includes Vehicle M&R)	TBD	33,325,345	-	-	-	-	-	-	-	33,325,345
FOF Fleet Expansion (Public Safety Share)	MF026	13,000,000	-	845,000	12,155,000	-	-	-	-	-
Allowance for Unexpended										
Parking (Public Safety 75%)	MF021	15,000,000	-	-	-	15,000,000	-	-	-	-
Police - Complex 4 (Beyond 10)	TBD	47,325,000	-	-	-	-	-	-	-	47,325,000
<b>Subtotal Police</b>		<b>199,514,921</b>	<b>7,479,415</b>	<b>35,555,626</b>	<b>24,085,145</b>	<b>43,194,390</b>	<b>4,950,000</b>	<b>3,600,000</b>	-	<b>80,650,345</b>
<b>Parks Projects</b>										
Frontier Family Park - Drainage Construction	P0620	8,856,815	2,804,089	6,052,726	-	-	-	-	-	-
Mansel Carter Phase 2	P0615	12,501,531	659,879	11,841,653	-	-	-	-	-	-
Frontier Family Park	P0625	72,780,000	25,594,072	47,185,928	-	-	-	-	-	-
Aquatic Center & Multi-Gen Center	RQ030	68,000,000	4,244,359	63,755,641	-	-	-	-	-	-
Southeast Park Land (73.5277 acres)	TBD	22,066,983	22,066,983	-	-	-	-	-	-	-
Southeast Park Site - Construction (73.5277 acres)	TBD	73,527,700	-	-	-	-	-	-	-	73,527,700
Pima/Meridian Park Site - Land (52 acres)	NEW	23,400,000	-	-	-	-	-	23,400,000	-	-
Pima/Meridian Park Site - Design & Construction (52 acres)	NEW	52,000,000	-	-	-	-	-	-	-	52,000,000
Future Pare Site (36 acres)	NEW	16,200,000	-	-	-	16,200,000	-	-	-	-
<b>Subtotal Parks</b>		<b>349,333,029</b>	<b>55,369,381</b>	<b>128,835,948</b>	-	<b>16,200,000</b>	-	<b>23,400,000</b>	-	<b>125,527,700</b>
<b>Trail Projects</b>										
QC Wash Trail Improvements - Crismon to Rittenhouse	TE100	2,182,599	991,637	1,190,962	-	-	-	-	-	-
QC Wash Trail Improvements - Rittenhouse to Meridian	TE101	4,783,711	24,515	59,196	-	4,700,000	-	-	-	-
Sonoqui Wash - Hawes: Crismon Construction	TE201	2,290,978	1,818,618	472,360	-	-	-	-	-	-
Sonoqui Wash Power to Recker	TBD	1,346,000	-	-	-	346,000	1,000,000	-	-	-
SRP Utility Easement Trail - Ellsworth to Signal Butte	TBD	1,500,000	-	-	-	1,500,000	-	-	-	-
Trail by Southeast Park Site	NEW	3,375,000	-	-	-	-	-	-	-	3,375,000
<b>Subtotal Trails</b>		<b>15,478,289</b>	<b>2,834,771</b>	<b>1,722,518</b>	-	<b>6,546,000</b>	<b>1,000,000</b>	-	-	<b>3,375,000</b>
<b>Other Projects</b>										
HPEC RV Stalls Expansion	HP301	24,450	16,238	347,927	-	-	-	-	-	-
HPEC RV Dump Stations New	HP302	41,515	13,414	265,788	-	-	-	-	-	-
Flag Poles Project	FP004	44,702	4,177	40,525	-	-	-	-	-	-
Grounds Maintenance Facility	XX054	385,550	170,355	215,195	-	-	-	-	-	-
Street Sweeper Washout	MF012	1,005,828	902,533	103,295	-	-	-	-	-	-
Parking (Town 25%)	MF021	5,000,000	-	-	-	5,000,000	-	-	-	-
FOF Fuel Yard	MF017	4,146,008	9,370	-	-	-	-	-	-	4,136,638
FOF Fleet Expansion (Gen Govt Share)	MF026	10,000,000	-	455,000	9,545,000	-	-	-	-	-
FOF Expansion for Public Works / CIP	MF018	13,755,310	65,477	663,236	-	-	-	-	-	13,026,597
FOF Expansion for Streets	NEW	3,571,700	-	-	-	-	-	-	-	3,571,700
FOF Expansion for Warehouse	NEW	3,997,300	-	-	-	-	-	-	-	3,997,300
FOF Expansion for General Sitework	NEW	8,159,279	-	-	-	-	-	-	-	8,159,279
<b>Subtotal General Govt</b>		<b>50,131,643</b>	<b>1,181,564</b>	<b>2,090,966</b>	<b>9,545,000</b>	<b>5,000,000</b>	-	-	-	<b>32,891,514</b>
<b>Grand Total</b>		<b>727,294,154</b>	<b>84,007,462</b>	<b>190,839,721</b>	<b>34,080,145</b>	<b>73,745,390</b>	<b>21,932,279</b>	<b>28,373,000</b>	<b>12,357,000</b>	<b>282,536,559</b>



# Capital Funds Five-Year Projections

## Utility Enterprise Capital Funds

The funding mechanisms for utility infrastructure improvements are capacity charges collected from new construction permits from improvements attributed to growth, and user rates for improvements attributed to non-growth (repair/replacement of existing infrastructure). Capacity fees are also used to pay debt service on the growth share of capital that was financed, as identified in the most recent Capacity Fee Study.

## Water Capacity Fee & Capital Funds

WATER CAPACITY FEE FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Water Capacity Fee	\$ 4,112,340	\$ 5,091,860	\$ 3,889,800	\$ 4,373,352	\$ 4,320,948	\$ 3,575,382	\$ 3,639,696	\$ 19,799,178
Interest Income	49,404	-	-	-	-	-	-	-
Future Financing	-	-	-	40,000,000	-	-	-	40,000,000
WIFA Loan	-	12,458,211	1,714,303	6,700,403	-	-	-	8,414,706
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,161,744</b>	<b>\$ 17,550,071</b>	<b>\$ 5,604,103</b>	<b>\$ 51,073,755</b>	<b>\$ 4,320,948</b>	<b>\$ 3,575,382</b>	<b>\$ 3,639,696</b>	<b>\$ 68,213,884</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2021 Debt Issue	\$ -	\$ 1,710,653	\$ 2,260,683	\$ 2,478,918	\$ 3,041,607	\$ 3,301,006	\$ 3,299,937	\$ 14,382,151
<b>PROJECTS - TRANSFERS OUT</b>								
Water Projects	6,849,578	22,973,817	3,214,303	32,356,926	7,080,939	678,080	-	43,330,248
<b>OTHER</b>								
Capacity Fee Update	25,460	27,133	50,000	-	-	-	-	50,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 6,851,645</b>	<b>\$ 24,711,602</b>	<b>\$ 5,524,986</b>	<b>\$ 34,835,844</b>	<b>\$ 10,122,546</b>	<b>\$ 3,979,086</b>	<b>\$ 3,299,937</b>	<b>\$ 57,762,399</b>

SOURCES OVER/(UNDER) USES (2,689,900) (7,161,531) 79,117 16,237,911 (5,801,598) (403,704) 339,759

Beginning Balance \$ 668,635 \$ (2,021,265) \$ (9,182,797) \$ (9,103,680) \$ 7,134,231 \$ 1,332,633 \$ 928,929  
 Projected Ending Fund Balance \$ (2,021,265) \$ (9,182,797) \$ (9,103,680) \$ 7,134,231 \$ 1,332,633 \$ 928,929 \$ 1,268,688

WATER CAPITAL FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Bond Proceeds - Future - Water Supply Acquisition	\$ -	\$ 40,000,000	\$ -	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ -	\$ 126,000,000
3rd Party Reimbursement (Pinal ARPA)	1,498,210	20,803,112	-	-	-	850,000	-	850,000
Other Revenue (Title 42)	42,399	16,240,406	-	-	-	-	-	-
Interfund Loan (CST) for State Lands	3,704,369	-	-	-	-	-	-	-
Transfers in - Water Capacity Fees	6,849,578	22,973,817	3,214,303	32,356,926	7,080,939	678,080	-	43,330,248
Transfers in - Water Operating Budget	2,607,572	8,877,631	476,700	20,889,223	2,046,141	11,294,060	3,256,500	37,962,624
Transfers In - Construction Sales Tax (GF)	-	4,060,101	-	-	-	-	-	-
Contingency Funding	-	123,807,420	-	-	-	-	-	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$14,702,128</b>	<b>\$236,762,487</b>	<b>\$ 3,691,003</b>	<b>\$ 95,246,149</b>	<b>\$ 51,127,080</b>	<b>\$ 54,822,140</b>	<b>\$ 3,256,500</b>	<b>\$ 208,142,872</b>
<b>EXPENDITURES/USES</b>								
<b>PROJECTS</b>								
Water Projects	\$16,591,322	\$109,250,698	\$ 3,691,003	\$ 95,246,149	\$ 51,127,080	\$ 54,822,140	\$ 3,256,500	\$ 208,142,872
<b>OTHER - TRANSFERS OUT</b>								
Interfund Loan (CST) for State Lands Payoff	\$ -	\$ 3,704,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER</b>								
Carryforward	-	(40,162,460)	40,162,460	-	-	-	-	-
Contingency	-	123,807,420	-	-	-	-	-	-
CF - Incl Water Acquisition	-	(42,441,979)	42,441,979	-	-	-	-	42,441,979
<b>TOTAL EXPENDITURES/USES</b>	<b>\$16,591,322</b>	<b>\$154,158,048</b>	<b>\$ 86,295,442</b>	<b>\$ 95,246,149</b>	<b>\$ 51,127,080</b>	<b>\$ 54,822,140</b>	<b>\$ 3,256,500</b>	<b>\$ 250,584,851</b>

SOURCES OVER/(UNDER) USES (1,889,194) 82,604,439 (82,604,439) - - - -

Beginning Balance \$ 1,101,801 \$ (787,393) \$ 81,817,046 \$ (787,393) \$ (787,393) \$ (787,393) \$ (787,393)  
 Projected Ending Fund Balance (1) \$ (787,393) \$ 81,817,046 \$ (787,393) \$ (787,393) \$ (787,393) \$ (787,393) \$ (787,393)



# Capital Funds Five-Year Projections

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## *Fund Description and Relation to Corporate Strategic Plan*

Water capacity fees, which, like impact fees, are assessed at the time of building permit issuance and are based on water meter size. Capacity fees are used towards growth projects identified in the Water Infrastructure Improvement Plan (IIP). The projects will also be funded by bond proceeds and transfers from the Water operating fund.

*Strategic priorities that relate to the Water Capacity/CIP Fund are:*



Effective Government



Secure Future



Superior Infrastructure



# Capital Funds Five-Year Projections

## Water CIP Project List

Queen Creek Water Capital Improvement Plan FY 2024/25										
Project Title	Project	Project Total	Prior Year	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Beyond 5
			Actual	Revised	Adopted					
<b>Identified Needs</b>										
Water Supply Acquisition	WA299	166,000,000	-	40,000,000	-	42,000,000	42,000,000	42,000,000	-	-
Water Supply Infrastructure	TBD	25,000,000	-	-	-	25,000,000	-	-	-	-
Ocotillo Rd: Sossaman to Hawes	A0116	3,019,500	287,443	2,732,057	-	-	-	-	-	-
Town Center: Aldecoa-Munoz-Summers	AR050	906,028	625,631	280,397	-	-	-	-	-	-
ASLD Infrastructure Improvements	AR100	20,300,507	3,704,369	16,596,138	-	-	-	-	-	-
Rolling Ridge Rd: Schnepf to Sierra Vista (Transfer)	WA024	2,416,488	-	-	-	2,416,488	-	-	-	-
Sun Dance Dr: Crismon Rd to Sossaman Rd	C16	5,185,356	-	-	-	-	5,185,356	-	-	-
Hash Knife Draw: Kenworthy to Ironwood	C29	3,256,500	-	-	-	-	-	-	3,256,500	-
Frontier Family Park	P0625	4,850,000	431,521	4,418,480	-	-	-	-	-	-
Hashknife: Schnepf to Granada Ln	T20	5,514,440	-	-	-	-	-	5,514,440	-	-
Combs Rd: Sierra Vista to Schnepf (Transfer)	C106	1,726,063	-	-	-	-	1,726,063	-	-	-
Brooks Farm Zone PRV's: R4 & R5	WA019	327,600	-	-	-	327,600	-	-	-	-
Surface Water Treatment Plant	B61	120,000,000	-	-	-	-	-	-	-	120,000,000
Germann Rd: Schnepf to WTP	TBD	2,760,000	-	-	-	-	-	-	-	2,760,000
Stagecoach Pass Ave: Schnepf Rd to Kenworthy Rd (Transmission/Transfer)	WA006	590,823	-	-	-	590,823	-	-	-	-
Cortina Zone PRV's: R1, R2 & R3	WA015	908,000	-	-	-	908,000	-	-	-	-
Pima Rd: Meridian to Ironwood with 12" Domestic and 12" Transmission Line	WA022	1,054,087	4,087	1,050,000	-	-	-	-	-	-
Germann Rd: Kennworthy to Schnepf Transmission Line (ARPA)	WA031	2,656,957	35,333	2,621,623	-	-	-	-	-	-
Sossaman Rd: Via Del Jardine to Empire Transmission (A0602, A0903, WA167)	WA065	1,825,000	-	128,024	-	1,696,976	-	-	-	-
Sossaman Rd: Via Del Jardine to Empire Transmission Ph2	WA065B	886,925	-	-	-	886,925	-	-	-	-
Chandler Heights Rd: Sossaman to Hawes (PWP) (A0602)	WA167	1,550,000	-	71,960	-	1,478,040	-	-	-	-
Harvest Tank, Boosters, & Site Phase 1	WA202	3,879,395	3,545,509	333,886	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 2	WA208	2,557,075	5,221	2,551,854	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 3	WA209	2,392,150	7,123	2,385,027	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 4	WA211	3,259,580	-	-	-	3,259,580	-	-	-	-
Schnepf: QC Wash to Combs	WA250	3,396,749	495,409	2,901,341	-	-	-	-	-	-
Kenworthy Rd: Redfern to Germann (ARPA)	WA263	9,274,286	109,861	9,164,425	-	-	-	-	-	-
Schnepf: Combs to Rolling Ridge (Transfer)	WA270	2,958,108	324,832	2,633,276	-	-	-	-	-	-
Schnepf: Hashknife to Skyline	WA271	607,505	16,682	34,921	-	555,902	-	-	-	-
Laredo 750' East of Schnepf (WIFA Diversified)	WA273	1,020,860	42,991	977,869	-	-	-	-	-	-
Diversified: Upfit Well #1 (WIFA Diversified)	WA276	2,004,030	1,168,030	836,000	-	-	-	-	-	-
Diversified: Upfit Combs Ranch Well (WIFA Diversified)	WA277	622,068	557,466	64,601	-	-	-	-	-	-
Home Place (Wales Ranch) East Well & Transmission Line (ARPA)	WA290	1,449,492	832,959	616,533	-	-	-	-	-	-
Home Place (Wales Ranch) North Well & Transmission Line	WA291	1,819,135	632,805	826,397	359,933	-	-	-	-	-
Home Place (Wales Ranch) South Well & Transmission Line (ARPA)	WA292	1,979,603	843,901	1,135,703	-	-	-	-	-	-
Thompson: Empire to Hunt Hwy	WA293	847,600	-	-	-	-	169,520	678,080	-	-
Home Place: Kenworthy to Schnepf (Transmission) (ARPA)	WA294	2,656,958	35,333	2,621,624	-	-	-	-	-	-
Quail Run: Skyline to Rolling Ridge Road (Quail Ranch)	WA295	125,554	47,405	78,149	-	-	-	-	-	-
Rolling Ridge: Quail Run to Sierra Vista (Quail Ranch)	WA296	1,204,370	-	-	1,204,370	-	-	-	-	-
Sierra Vista: Combs to Rolling Ridge (Transfer)	WA298	1,795,193	-	-	-	1,795,193	-	-	-	-
Germann: Meridian to Ironwood	WA601	1,062,475	1,062,475	-	-	-	-	-	-	-
Sossaman RR Crossing @Germann (Road A0904) (No developer yet)	A0904	873,100	-	23,100	-	-	-	850,000	-	-
<b>Subtotal</b>		<b>416,519,560</b>	<b>14,816,385</b>	<b>95,083,386</b>	<b>1,564,303</b>	<b>80,915,527</b>	<b>49,080,939</b>	<b>49,042,520</b>	<b>3,256,500</b>	<b>122,760,000</b>
<b>Miscellaneous/Recurring Projects</b>										
Utilities Billing System	WA107	3,033,736	2,984,785	48,951	-	-	-	-	-	-
<b>Subtotal</b>		<b>3,033,736</b>	<b>2,984,785</b>	<b>48,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconstruction Projects</b>										
Sossaman Well, Boosters, Site, & Tank	WA007	2,256,209	2,256,209	-	-	-	-	-	-	-
Barney Farm Well, Boosters, Site, & Tank	WA020	12,752,879	11,575,674	1,177,205	-	-	-	-	-	-
Bell Road Pump Station	WA037	600,000	417,916	182,084	-	-	-	-	-	-
Rancho Jardines Water Reconstruction (PWP)	WA133	7,706,160	-	-	-	-	1,926,540	5,779,620	-	-
Barney Farm Lake Well, Site, & Waterlines	WA193	1,617,787	1,617,787	-	-	-	-	-	-	-
Silver Creek to Via del Jardine & west to Sossaman Tank	WA026	1,204,370	-	-	-	1,204,370	-	-	-	-
Sossaman Site, Tank & Booster	WA028	5,868,252	-	-	-	5,868,252	-	-	-	-
Ware Farms 2 Well	WA025	2,675,594	-	1,675,594	-	1,000,000	-	-	-	-
Ware Farms 1 Well	WA014	3,089,516	-	2,089,516	-	1,000,000	-	-	-	-
Diversified Well 4 (Well 0)	WA029	3,000,000	-	-	1,500,000	1,500,000	-	-	-	-
Diversified Well #1 Tank & Pump Station	WA012	3,000,000	-	-	150,000	2,850,000	-	-	-	-
Wales Ranch Ridge Tank, Boosters, & Site (ARPA)	WA030	8,993,963	-	8,993,963	-	-	-	-	-	-
Homeplace Lake Fill	WA011	476,700	-	-	476,700	-	-	-	-	-
Ware Farms Lake Fill	WA013	908,000	-	-	-	908,000	-	-	-	-
<b>Subtotal</b>		<b>54,149,430</b>	<b>15,867,587</b>	<b>14,118,361</b>	<b>2,126,700</b>	<b>14,330,622</b>	<b>1,926,540</b>	<b>5,779,620</b>	<b>-</b>	<b>-</b>
<b>Master Planning Projects</b>										
Repair & Replacement Master Plan (WA134)	WA134	156,320	36,719	-	-	-	119,601	-	-	-
<b>Subtotal</b>		<b>156,320</b>	<b>36,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,601</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand total</b>		<b>473,859,045</b>	<b>33,705,475</b>	<b>109,250,698</b>	<b>3,691,003</b>	<b>95,246,149</b>	<b>51,127,080</b>	<b>54,822,140</b>	<b>3,256,500</b>	<b>122,760,000</b>



# Capital Funds Five-Year Projections

## Wastewater Capacity Fee and Capital Funds

WASTEWATER CAPACITY FEE FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Wastewater Capacity Fee	\$ 3,065,210	\$ 4,210,204	\$ 3,527,514	\$ 3,118,485	\$ 2,454,175	\$ 1,769,559	\$ 2,114,768	\$ 12,984,501
Interest Income	52,866	103,578	158,353	61,920	85,560	120,100	157,840	583,773
Financing					75,000,000			
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 3,118,076</b>	<b>\$ 4,313,782</b>	<b>\$ 3,685,867</b>	<b>\$ 3,180,405</b>	<b>\$ 77,539,735</b>	<b>\$ 1,889,659</b>	<b>\$ 2,272,608</b>	<b>\$ 88,568,274</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2021 Debt Issue	\$ -	\$ 614,408	\$ 723,041	\$ 597,168	\$ 726,961	\$ 726,444	\$ 726,444	\$ 3,500,058
<b>PROJECTS - TRANSFERS OUT</b>								
Wastewater Projects	606,212	2,897,930	860,411	5,517,757	28,009,290	9,061,603	40,266,165	83,715,226
<b>OTHER</b>								
Capacity Fee Update	25,460	27,133	50,000	-	-	-	-	50,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 613,326</b>	<b>\$ 3,539,471</b>	<b>\$ 1,633,452</b>	<b>\$ 6,114,925</b>	<b>\$ 28,736,251</b>	<b>\$ 9,788,047</b>	<b>\$ 40,992,609</b>	<b>\$ 87,265,285</b>

SOURCES OVER/(UNDER) USES 2,504,751 774,311 2,052,415 (2,934,520) 48,803,484 (7,898,388) (38,720,001)

Beginning Balance \$ 264,431 \$ 2,769,182 \$ 3,543,493 \$ 5,595,908 \$ 2,661,388 \$ 51,464,872 \$ 43,566,484  
 Projected Ending Fund Balance \$ 2,769,182 \$ 3,543,493 \$ 5,595,908 \$ 2,661,388 \$ 51,464,872 \$ 43,566,484 \$ 4,846,482

WASTEWATER CAPITAL FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
3rd Party Reimbursement (Pinal ARPA)	\$ -	\$ 5,959,576	\$ 916,992	\$ -	\$ -	\$ -	\$ -	\$ 916,992
Other Revenue (Title 42)		15,829,575	-	-	-	-	-	-
Interfund Loan (CST) for State Lands	5,661,269	-	-	-	-	-	-	-
Transfers in - Sewer Capacity Fees	606,212	2,897,930	860,411	5,517,757	28,009,290	9,061,603	40,266,165	83,715,226
Transfers in - Sewer Operating Budget	4,162,351	1,322,320	5,673,905	15,169,288	11,300,877	3,129,137	13,554,537	48,827,744
Transfers In - Construction Sales Tax (GF)	-	3,957,394	-	-	-	-	-	-
Contingency Funding	-	990,762	-	-	-	-	-	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 10,429,831</b>	<b>\$ 30,957,557</b>	<b>\$ 7,451,308</b>	<b>\$ 20,687,045</b>	<b>\$ 39,310,167</b>	<b>\$ 12,190,740</b>	<b>\$ 53,820,702</b>	<b>\$ 133,459,962</b>
<b>EXPENDITURES/USES</b>								
<b>PROJECTS</b>								
Wastewater Projects	\$ 9,868,522	\$ 24,305,526	\$ 7,451,308	\$ 20,687,045	\$ 39,310,167	\$ 12,190,740	\$ 53,820,702	\$ 133,459,962
<b>OTHER - TRANSFERS OUT</b>								
Interfund Loan Payoff	-	5,661,269	-	-	-	-	-	-
<b>OTHER</b>								
Carryforward	-	(17,527,322)	17,527,322	-	-	-	-	17,527,322
Contingency	-	990,762	-	-	-	-	-	-
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 9,868,522</b>	<b>\$ 13,430,235</b>	<b>\$ 24,978,630</b>	<b>\$ 20,687,045</b>	<b>\$ 39,310,167</b>	<b>\$ 12,190,740</b>	<b>\$ 53,820,702</b>	<b>\$ 150,987,284</b>

SOURCES OVER/(UNDER) USES 561,310 17,527,322 (17,527,322) - - - -

Beginning Balance \$ (636,323) \$ (75,013) \$ 17,452,308 \$ (75,014) \$ (75,014) \$ (75,014) \$ (75,014)  
 Projected Ending Fund Balance (1) \$ (75,013) \$ 17,452,308 \$ (75,014) \$ (75,014) \$ (75,014) \$ (75,014) \$ (75,014)

### Fund Description and Relation to Corporate Strategic Plan

Wastewater capacity fees, which, like development impact fees, are assessed at the time of building permit issuance and are based on meter size. Capacity fees are used towards growth projects identified in the Wastewater Infrastructure Improvement Plan (IIP). The projects will also be funded by Bond Proceeds and transfers from the Wastewater operating fund.

Strategic priorities that relate to the Wastewater Development/CIP Fund are:



Effective Government



Secure Future: Environment



Superior Infrastructure



# Capital Funds Five-Year Projections

## Wastewater CIP Project List

Queen Creek Wastewater Capital Improvement Plan FY 2024/25										
Project Title	Project #	Project Total	Prior Year Actual	FY2024 Revised	FY2025 Adopted	FY2026	FY2027	FY2028	FY2029	Beyond 5
<b>Identified Needs</b>										
Future Reconstruction Projects	WW080	905,142	-	-	119,601	122,699	125,877	129,137	132,482	275,346
Sundance Rd: San Tan Flats to Borgata (Crismon)	WW006	326,717	-	-	-	326,717	-	-	-	-
Barney 80: Ryan to Germann	WW099	482,035	-	-	-	482,035	-	-	-	-
Ocotillo Rd: Sonoqui to 190th	WW025	1,358,815	524,525	-	-	-	834,290	-	-	-
Town Center: Aldecoa-Munoz-Summers	AR050	495,000	31,334	463,666	-	-	-	-	-	-
Kenworthy: Combs to Hashknife	WW256	1,576,049	1,306,053	43,502	226,494	-	-	-	-	-
<b>Subtotal</b>		<b>5,143,758</b>	<b>1,861,912</b>	<b>507,168</b>	<b>346,095</b>	<b>931,451</b>	<b>960,167</b>	<b>129,137</b>	<b>132,482</b>	<b>275,346</b>
<b>Water Resource Projects</b>										
RWCD Basin	WW274	2,800,000	-	-	-	2,800,000	-	-	-	-
Frisbee Park Transmission Line	WW503	1,000,000	-	-	-	1,000,000	-	-	-	-
Encanterra Construction	WW501	900,000	-	-	900,000	-	-	-	-	-
Frisbee Park Recharge Facility	WW502	1,350,000	-	-	-	1,350,000	-	-	-	-
GWRP Reclaimed Water Storage Tank	ST11	12,506,300	-	-	-	-	-	-	-	12,506,300
N Kenworthy Rd: Combs to QC Wash	WW102	733,600	-	43,179	690,421	-	-	-	-	-
Pump Station from Meridian Recharge Facility to Kenworthy Recharge Facility	C67	5,688,220	-	-	-	-	-	-	5,688,220	-
Reclaimed Water Pipeline: GWRP to Meridian Gravel Pit	C71	22,743,180	-	-	-	-	-	-	-	22,743,180
Reclaimed Pump Station at EPCOR Plant	C72	1,531,053	-	-	-	-	-	-	-	1,531,053
Pump station at RWCD delivery point	WW047	1,829,000	-	-	-	1,829,000	-	-	-	-
Wales Gravel Pit	WW103	12,326,880	2,536,465	8,421,770	1,368,645	-	-	-	-	-
Wales Ranch Wastewater Line	WW104	473,120	-	473,120	-	-	-	-	-	-
Gravel Pit Recharge (Encanterra Effluent/Lake Recharge Agreement)	WW640	12,415,208	2,415,208	-	1,000,000	7,000,000	2,000,000	-	-	-
<b>Subtotal</b>		<b>76,296,562</b>	<b>4,951,674</b>	<b>8,938,069</b>	<b>3,959,066</b>	<b>13,979,000</b>	<b>2,000,000</b>	<b>-</b>	<b>5,688,220</b>	<b>36,780,533</b>
<b>Miscellaneous Projects</b>										
GWRP 2027 Plant Expansion (Per Mesa's revised estimate for DCR)	WWT20	100,000,000	-	55,000	491,000	3,454,000	36,000,000	12,000,000	48,000,000	-
GWRP Capital Construction	WW058	2,359,947	2,359,947	-	-	-	-	-	-	-
Sewer Dosing Sites	WW059	392,650	88,561	-	-	204,089	-	-	-	100,000
Combs: Schnepf to Sierra Vista Reimbursement	WW258	217,749	67,749	-	150,000	-	-	-	-	-
Frontier Family Park	P0625	600,000	106,847	493,153	-	-	-	-	-	-
ASLD Infrastructure Improvements	AR100	19,786,969	5,661,269	14,125,700	-	-	-	-	-	-
E Hash Knife Draw Rd: From N Schnepf Rd to Canal	WW046	2,118,505	-	-	-	2,118,505	-	-	-	-
Rittenhouse & Railroad Rehabilitation (Phs1)	WW100	2,700,000	39,313	155,540	2,505,147	-	-	-	-	-
Rittenhouse & Railroad Rehabilitation (Phs2) (Was part of WW100)	NEW	2,500,000	-	-	-	-	-	-	-	2,500,000
<b>Subtotal</b>		<b>130,675,821</b>	<b>8,323,687</b>	<b>14,829,393</b>	<b>3,146,147</b>	<b>5,776,594</b>	<b>36,000,000</b>	<b>12,000,000</b>	<b>48,000,000</b>	<b>2,600,000</b>
<b>Master Planning Projects</b>										
Water Resources Master Plan 2018	WW071	1,414,752	683,856	30,896	-	-	350,000	-	-	350,000
Study Costs	TBD	61,603	-	-	-	-	-	61,603	-	-
<b>Subtotal</b>		<b>1,476,355</b>	<b>683,856</b>	<b>30,896</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>61,603</b>	<b>-</b>	<b>350,000</b>
<b>Grand Total</b>		<b>213,592,495</b>	<b>15,821,128</b>	<b>24,305,526</b>	<b>7,451,308</b>	<b>20,687,045</b>	<b>39,310,167</b>	<b>12,190,740</b>	<b>53,820,702</b>	<b>40,005,879</b>



# Capital Funds Five-Year Projections

## Development Fee Funds

Development impact fees charged by the Town are used to pay for the growth portion of new infrastructure. Impact fees are collected for the parks, transportation, police and fire. The Library Facilities fee will no longer be collected in FY 2024/25, because the Town has collected sufficient funds to pay off the remaining debt obligation. The following five-year projections are provided to show the revenues anticipated and the transfers out from the various development funds to cover the growth share of debt for completed capital improvements, as well as the growth share of new capital projects, along with projected fund balances.

## Transportation Development

TRANSPORTATION DEVELOPMENT								
FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Transportation Development Fee	\$ 4,228,456	\$ 5,600,000	\$ 4,912,828	\$ 4,355,600	\$ 5,987,100	\$ 5,879,900	\$ 5,613,300	\$ 26,748,728
Interest income	267,133	267,621	655,704	296,900	105,510	175,390	191,280	1,424,784
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,495,589</b>	<b>\$ 5,867,621</b>	<b>\$ 5,568,532</b>	<b>\$ 4,652,500</b>	<b>\$ 6,092,610</b>	<b>\$ 6,055,290</b>	<b>\$ 5,804,580</b>	<b>\$ 28,173,512</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2018 Bond Debt Service	\$ 581,388	\$ 583,788	\$ 584,763	\$ 584,263	\$ 583,263	\$ 581,763	\$ 579,763	\$ 2,913,815
2020 Bond Debt Service	336,756	337,618	338,192	338,480	335,679	338,336	337,762	1,688,449
<b>PROJECTS - TRANSFERS OUT</b>								
Transportation Projects IIP	1,897,038	8,585,613	4,056,650	8,054,332	1,448,829	4,165,321	2,161,504	19,886,636
Transportation Project Management Fees		141,089	182,627	188,106	193,749	199,561	205,548	969,591
PY Funding Reconciliations	-	3,667,318	-	-	-	-	-	-
<b>OTHER</b>								
Professional Services & Studies	8,350	125,000	-	-	125,000	-	-	125,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 2,823,532</b>	<b>\$ 13,440,426</b>	<b>\$ 5,162,232</b>	<b>\$ 9,165,180</b>	<b>\$ 2,686,520</b>	<b>\$ 5,284,982</b>	<b>\$ 3,284,577</b>	<b>\$ 25,583,491</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>1,672,057</b>	<b>(7,572,805)</b>	<b>406,300</b>	<b>(4,512,680)</b>	<b>3,406,090</b>	<b>770,308</b>	<b>2,520,003</b>	
Beginning Balance	\$15,250,145	\$16,922,202	\$ 9,349,397	\$ 9,755,697	\$ 5,243,017	\$ 8,649,107	\$ 9,419,415	
Projected Ending Fund Balance	\$16,922,202	\$ 9,349,397	\$ 9,755,697	\$ 5,243,017	\$ 8,649,107	\$ 9,419,415	\$ 11,939,418	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Transportation Development Impact Fee assessed on new building activity in Queen Creek. This revenue is used to pay for the growth share of transportation improvements and debt service related to those improvements.

Strategic priorities that relate to the Transportation Development Fund are:



Superior Infrastructure





# Capital Funds Five-Year Projections

## Parks, Open Space and Recreation

PARKS & OPEN SPACE DEVELOPMENT FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Parks Development Fee	\$ 5,266,835	\$ 6,400,000	\$ 6,754,606	\$ 2,861,600	\$ 3,933,500	\$ 3,863,100	\$ 3,687,900	\$ 21,100,706
Interest income	474,309	500,000	903,257	1,019,860	650,930	716,070	732,890	4,023,007
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 5,741,144</b>	<b>\$ 6,900,000</b>	<b>\$ 7,657,863</b>	<b>\$ 3,881,460</b>	<b>\$ 4,584,430</b>	<b>\$ 4,579,170</b>	<b>\$ 4,420,790</b>	<b>\$ 25,123,713</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2016 Refinancing of the 2007 Excise Tax Bond	\$ 428,713	\$ 428,534	\$ 427,874	\$ 429,418	\$ 427,821	\$ 425,485	\$ 426,184	\$ 2,136,782
2016 Refinancing of the 2008A GADA Loan - HPEC	84,915	81,344	-	-	-	-	-	-
<b>PROJECTS - TRANSFERS OUT</b>								
Parks IIP Funding	9,621,226	3,217,525	-	2,608,200	-	2,608,200	-	5,216,400
Trails IIP Funding	837,943	332,790	-	1,264,687	193,200	-	-	1,457,887
Project Management Costs	-	98,762	127,839	131,674	135,624	139,693	143,884	678,714
<b>OTHER</b>								
Professional Services & Studies	8,350	80,000	-	-	60,000	-	-	60,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 10,981,147</b>	<b>\$ 4,238,956</b>	<b>\$ 555,713</b>	<b>\$ 4,433,979</b>	<b>\$ 816,645</b>	<b>\$ 3,173,378</b>	<b>\$ 570,068</b>	<b>\$ 9,549,783</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>(5,240,004)</b>	<b>2,661,044</b>	<b>7,102,150</b>	<b>(552,519)</b>	<b>3,767,785</b>	<b>1,405,792</b>	<b>3,850,722</b>	
Beginning Balance	\$ 29,363,725	\$ 24,123,721	\$ 26,784,766	\$ 33,886,916	\$ 33,334,397	\$ 37,102,182	\$ 38,507,974	
Projected Ending Fund Balance	\$ 24,123,721	\$ 26,784,766	\$ 33,886,916	\$ 33,334,397	\$ 37,102,182	\$ 38,507,974	\$ 42,358,696	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Parks Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Parks and Trail projects and debt service related to parks facilities and Horseshoe Park.

Strategic priorities that relate to the Parks Development Fund are:



Superior Infrastructure



Quality Lifestyle



# Capital Funds Five-Year Projections

## Police

POLICE DEVELOPMENT FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Police Development Fee	\$ 1,229,499	\$ 1,500,000	1,473,020	\$ 2,686,000	\$ 3,692,100	\$ 3,626,000	\$ 3,461,600	\$ 14,938,720
Interest income	24,735	56,828	90,571	-	-	-	-	90,571
Financing				15,000,000	-			15,000,000
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,254,234</b>	<b>\$ 1,556,828</b>	<b>\$ 1,563,591</b>	<b>\$ 17,686,000</b>	<b>\$ 3,692,100</b>	<b>\$ 3,626,000</b>	<b>\$ 3,461,600</b>	<b>\$ 30,029,291</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2018 Bond Issue - PS Admin Building	\$ 142,175	\$ 139,175	\$ 140,675	\$ 141,550	\$ 142,175	\$ 142,550	\$ 142,675	\$ 709,625
<b>PROJECTS - TRANSFERS OUT</b>								
Police IIP Projects & Equipment	24,901	1,609,927	8,903,650	8,345,156	956,340	695,520	-	18,900,666
Police Project Management Fees		98,762	127,839	131,674	135,624	139,693	143,884	678,713
<b>OTHER</b>								
Professional Services and Studies	6,728	52,328	-	-	60,000	-	-	60,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 173,804</b>	<b>\$ 1,900,193</b>	<b>\$ 9,172,164</b>	<b>\$ 8,618,380</b>	<b>\$ 1,294,139</b>	<b>\$ 977,763</b>	<b>\$ 286,559</b>	<b>\$ 20,349,005</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>1,080,430</b>	<b>(343,365)</b>	<b>(7,608,573)</b>	<b>9,067,620</b>	<b>2,397,961</b>	<b>2,648,237</b>	<b>3,175,041</b>	
Beginning Balance	\$ 1,056,948	\$ 2,137,378	\$ 1,794,013	\$ (5,814,560)	\$ 3,253,060	\$ 5,651,021	\$ 8,299,258	
Projected Ending Fund Balance	\$ 2,137,378	\$ 1,794,013	\$ (5,814,560)	\$ 3,253,060	\$ 5,651,021	\$ 8,299,258	\$ 11,474,299	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Police Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Police capital projects and debt service related to Police projects.

Strategic priorities that relate to the Public Safety Development Fund are:



Superior Infrastructure



Safe Community



# Capital Funds Five-Year Projections

## Fire

FIRE DEVELOPMENT FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Fire Development Fee	\$ 2,257,100	\$ 2,900,000	\$ 2,704,707	\$ 2,212,800	\$ 3,041,600	\$ 2,987,200	\$ 2,851,700	\$ 13,798,007
Interest income	216,370	173,316	280,426	77,950	64,710	55,940	89,790	568,816
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 2,473,470</b>	<b>\$ 3,073,316</b>	<b>\$ 2,985,133</b>	<b>\$ 2,290,750</b>	<b>\$ 3,106,310</b>	<b>\$ 3,043,140</b>	<b>\$ 2,941,490</b>	<b>\$ 14,366,823</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2018 Bond - Fire Station 1 & Fire Station 3	\$ 494,538	\$ 493,938	\$ 491,538	\$ 492,163	\$ 492,038	\$ 491,163	\$ 494,413	\$ 2,461,315
2020 Bond - Fire Station 2, 4, 5, & RC	597,550	593,925	594,925	595,425	595,425	594,925	593,925	2,974,625
<b>PROJECT TRANSFERS</b>								
Fire IIP Projects Funding	1,736,377	437,404	2,495,522	541,926	2,678,074	265,264	2,387,372	8,368,158
Fire Project Management Fees		42,327	54,788	56,432	58,125	59,868	61,664	290,877
PY Funding Corrections		7,396,185	-	-	-	-	-	-
<b>OTHER</b>								
Professional Services and Studies	6,728	52,328	-	-	60,000	-	-	60,000
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 2,835,192</b>	<b>\$ 9,016,107</b>	<b>\$ 3,636,773</b>	<b>\$ 1,685,946</b>	<b>\$ 3,883,662</b>	<b>\$ 1,411,220</b>	<b>\$ 3,537,375</b>	<b>\$ 14,154,975</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>(361,722)</b>	<b>(5,942,791)</b>	<b>(651,640)</b>	<b>604,804</b>	<b>(777,352)</b>	<b>1,631,920</b>	<b>(595,885)</b>	
Beginning Balance	\$ 9,509,494	\$ 9,147,771	\$ 3,204,980	\$ 2,553,340	\$ 3,158,145	\$ 2,380,793	\$ 4,012,713	
Projected Ending Fund Balance	\$ 9,147,771	\$ 3,204,980	\$ 2,553,340	\$ 3,158,145	\$ 2,380,793	\$ 4,012,713	\$ 3,416,828	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Fire Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Fire capital projects and debt service related to Fire projects.

Strategic priorities that relate to the Fire Development Fund are:



Superior Infrastructure



Safe Community



# Capital Funds Five-Year Projections

## Town Buildings

TOWN BUILDINGS FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Town Buildings & Vehicles Development Fee	\$ 12,996	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 12,996</b>	<b>\$ 456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2016 Refinancing of 2004 GADA Loan- Municipal Services	\$ 222,771	\$ 223,117	\$ 223,155	\$ 223,718	\$ 221,466	\$ 223,040	\$ 223,040	\$ 1,114,419
2016 Refinancing of the 2007 Excise Tax Bond - Buildings	65,956	65,928	65,827	66,064	65,819	65,459	65,459	328,628
<b>PROJECTS - TRANSFERS OUT</b>								
<b>OTHER</b>								
Professional Services & Studies	146			-	-	-	-	-
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 288,873</b>	<b>\$ 289,045</b>	<b>\$ 288,982</b>	<b>\$ 289,782</b>	<b>\$ 287,285</b>	<b>\$ 288,499</b>	<b>\$ 288,499</b>	<b>\$ 1,443,047</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>(275,878)</b>	<b>(288,589)</b>	<b>(288,982)</b>	<b>(289,782)</b>	<b>(287,285)</b>	<b>(288,499)</b>	<b>(288,499)</b>	
Beginning Balance	\$ 2,797,598	\$ 2,521,720	\$ 2,233,131	\$ 1,944,149	\$ 1,654,367	\$ 1,367,082	\$ 1,078,583	
Projected Ending Fund Balance	\$ 2,521,720	\$ 2,233,131	\$ 1,944,149	\$ 1,654,367	\$ 1,367,082	\$ 1,078,583	\$ 790,084	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Town Buildings Impact Fee assessed on new building activity within Queen Creek. This fee is no longer collected, because the Town has collected sufficient funds to pay off the remaining debt obligation. The debt service transfers represent the growth share of debt related Town building improvements.

Strategic priorities that relate to the Town Buildings Development Fund are:



Superior Infrastructure



# Capital Funds Five-Year Projections

## Library

LIBRARY DEVELOPMENT FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Library Development Fee	\$ 274,963	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	36,947	60,000	-	-	-	-	-	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 311,911</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2016 Refinancing of the 2005B GADA Loan	\$ 40,242	\$ 40,242	\$ 37,684	\$ 37,933	\$ 39,481	\$ 38,051	\$ 38,051	\$ 191,200
2016 Refinancing of the 2006A GADA Loan	165,777	165,777	164,575	164,879	165,017	164,457	164,457	823,385
2016 Refinancing of the 2007 Excise Tax Bond	26,712	26,712	26,660	26,756	26,657	26,511	26,511	133,095
<b>PROJECTS - TRANSFERS OUT</b>								
<b>OTHER</b>								
Infrastructure Improvement Plan Studies/Other	2,820	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 235,552</b>	<b>\$ 232,731</b>	<b>\$ 228,919</b>	<b>\$ 229,568</b>	<b>\$ 231,155</b>	<b>\$ 229,019</b>	<b>\$ 229,019</b>	<b>\$ 1,147,680</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>76,359</b>	<b>(137,731)</b>	<b>(228,919)</b>	<b>(229,568)</b>	<b>(231,155)</b>	<b>(229,019)</b>	<b>(229,019)</b>	
Beginning Balance	\$ 2,263,340	\$ 2,339,699	\$ 2,201,968	\$ 1,973,049	\$ 1,743,481	\$ 1,512,326	\$ 1,283,307	
Projected Ending Fund Balance	\$ 2,339,699	\$ 2,201,968	\$ 1,973,049	\$ 1,743,481	\$ 1,512,326	\$ 1,283,307	\$ 1,054,288	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Library Development Impact Fee assessed on new building activity within Queen Creek. The debt service transfers represent the growth share of debt service for the Library. This fee is no longer collected starting in FY 2024/25, because the Town has collected sufficient funds to pay off the remaining debt obligation.

Strategic priorities that relate to the Library Development Fund are:



Superior Infrastructure



Quality Lifestyle



# Capital Funds Five-Year Projections

## Construction Sales Tax Fund

CONSTRUCTION SALES TAX FUND	FY 22/23 Actual	FY 23/24 Revised	FY 24/25 Adopted	FY 25/26 Requested	FY 26/27 Requested	FY 27/28 Requested	FY 28/29 Requested	Total 5 year Projection
<b>REVENUES/SOURCES</b>								
Construction Sales Tax	\$ 17,594,158	\$ 18,117,724	\$ 24,267,008	\$ 30,377,584	\$ 18,379,254	\$ 8,550,900	\$ 8,869,600	\$ 90,444,346
Interest Income	-	117,690	113,300	167,840	209,100	294,300	329,800	1,114,340
Transfers In - Interfund Loan Payoff (CIP Funds) State Lands	-	12,006,028	-	-	-	-	-	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 17,594,158</b>	<b>\$ 30,241,442</b>	<b>\$ 24,380,308</b>	<b>\$ 30,545,424</b>	<b>\$ 18,588,354</b>	<b>\$ 8,845,200</b>	<b>\$ 9,199,400</b>	<b>\$ 91,558,686</b>
<b>EXPENDITURES/USES</b>								
<b>DEBT SERVICE TRANSFERS</b>								
2006 ID Bonds - Ellsworth Loop Rd	997,500	997,500	995,963	994,838	992,663	985,688	985,688	4,954,840
2016 Refinancing of 2007 Excise Tax Bond	283,597	283,597	283,042	284,064	283,007	281,462	281,462	1,413,037
2020 Bond	249,519	249,519	250,583	250,795	248,721	250,689	250,689	1,251,477
<b>PROJECTS - TRANSFERS OUT</b>								
CST/Growth Share of Transportation IIP	2,355,504	11,376,590	5,602,041	2,076,519	1,939,514	6,924,489	-	16,542,563
CST/Growth Share of Gen Govt IIP	-	7,116,779	15,741,714	17,620,910	5,285,752	4,928,596	3,296,848	46,873,820
Project Management Expenses	-	526,061	680,937	701,365	722,406	744,078	766,401	3,615,188
<b>OTHER - TRANSFERS OUT</b>								
Interfund Loan - ASLD Project	12,006,028	-	-	-	-	-	-	-
PY Funding Corrections/IIP Project Overages	-	12,883,994	-	-	-	-	-	-
<b>DEVELOPMENT AGREEMENTS</b>								
Cloud and Ellsworth Roads	99,500	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 15,991,648</b>	<b>\$ 33,434,040</b>	<b>\$ 23,554,280</b>	<b>\$ 21,928,492</b>	<b>\$ 9,472,063</b>	<b>\$ 14,115,003</b>	<b>\$ 5,581,088</b>	<b>\$ 74,650,925</b>
<b>SOURCES OVER/(UNDER) USES</b>	<b>1,602,510</b>	<b>(3,192,598)</b>	<b>826,028</b>	<b>8,616,932</b>	<b>9,116,291</b>	<b>(5,269,803)</b>	<b>3,618,312</b>	
Beginning Balance	\$ 11,769,328	\$ 13,371,838	\$ 10,179,240	\$ 11,005,268	\$ 19,622,201	\$ 28,738,491	\$ 23,468,688	
Projected Ending Fund Balance	\$ 13,371,838	\$ 10,179,240	\$ 11,005,268	\$ 19,622,201	\$ 28,738,491	\$ 23,468,688	\$ 27,087,001	

### Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the dedicated 2.0% construction sales tax rate that is applied to prime contracting activities, as defined by state statute. Construction sales tax is used to pay the growth share of debt and capital costs related to transportation projects.

Strategic priorities that relate to the Construction Sales Tax Fund are:



Superior Infrastructure



# Debt

## Debt Capacity Analysis – Arizona Constitutional Limit

Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, sewer, light, parks and open space, transportation and public safety purposes may not exceed 20% of a municipality’s net assessed valuation, nor may outstanding general obligation bonded debt for all other purposes exceed 6% of a municipality’s net assessed valuation.

The Town of Queen Creek’s net valuation for FY 2024/25 is \$853,294,256. This includes both Maricopa County and Pinal County assessed values.

20% Debt Margin Limit:	\$ 170,658,851
Bonded Debt Outstanding:	0
Unused 20% Limitation Borrowing Capacity:	\$ 170,658,851
6% Debt Margin Limit:	\$ 51,197,655
Bonded Debt Outstanding:	0
Unused 6% Limitation Borrowing Capacity:	\$ 51,197,655

The Town of Queen Creek has no outstanding general obligation debt at this time.

## Debt Guidelines

The objective of the Town of Queen Creek’s debt management is two-fold: maintain the Town’s ability to incur present and future debt at the most beneficial interest rates for financing the adopted CIP, and ensure debt issuance does not adversely affect the Town’s ability to pay for essential Town services.

Analysis of every new debt issuance will be performed to ensure adequate debt capacity, as well as the Town’s ability to repay the debt. In addition, debt management policies of the Town will be followed.

Short-term borrowing or lease-purchase contracts will be considered for financing major operating capital equipment when it is determined to be in the Town’s best financial interest. The Town currently does not have any outstanding capital leases. Long-term debt will not be issued to finance current operations.

The Town has no immediate plans to issue General Obligation (GO) Bonds. While the Town utilizes pay-as-you-go for financing a portion of the CIP projects, pledged-revenue debt has been issued in prior years for transportation, public safety, fire, parks, and utility projects.

## Town Debt by Type

### General Obligation Bonds

The Town does not currently have any General Obligation Bonds outstanding. GO Bonds are “full faith and credit” bonds, secured by ad valorem taxes levied without limit against all taxable property within the Town. The issuance of GO bonds and the projects funded by GO bonds require voter approval.



# Debt

## Excise Tax and State-Shared Pledged Revenue Bonds

The Town has issued debt secured by a pledge of excise taxes and state-shared revenue. The Town's Excise Tax Bonds carry a rating of "AA+" from both S&P Global and Fitch Ratings.

- 1. Excise Tax and State-Shared Revenue Obligations, Series 2023- \$50,000,000*  
In FY 2024, the Town issued a \$50,000,000 short-term excise tax and state-shared revenue obligation to provide cash-flow funding for infrastructure improvements needed in the State Lands area. Debt service on the bonds comes from the operating budget. The bonds have a final maturity date in FY 2027.
- 2. Excise Tax and State-Shared Revenue Obligations, Second Series 2022 – \$24,223,000*  
In FY 2022, the Town issued a \$24,223,000 private-placement excise tax and state-shared revenue obligation to provide funding for land acquisition for a future park and to provide additional funding for new parks and recreation facilities identified in Phase 1 of the Town's adopted Parks Master Plan. Debt service on the bonds comes from the Operating Budget. The bonds have a final maturity date in FY 2038.
- 3. Excise Tax and State-Shared Revenue Obligations, Series 2022 – \$106,980,000*  
In FY 2022, the Town issued \$106,980,000 of long-term excise tax and state-shared revenue bonds to provide funding for new parks and recreation facilities identified in Phase 1 of the Town's adopted Parks Master Plan. Debt service on the bonds comes from the Operating Budget. The bonds have a final maturity date in FY 2048.
- 4. Subordinate Lien Excise Tax and State-Shared Revenue Obligations, Series 2021 – \$85,000,000*  
In FY 2022, the Town issued \$85,000,000 of short-term subordinate lien excise tax and state-shared revenue debt to finance the acquisition and construction of numerous water and wastewater infrastructure projects. The debt was issued as a private-placement at a variable interest rate that resets each week based on the current SIFMA rate. The full loan authorization was for \$85 million and is being drawn down monthly as project expenses are incurred. Although the Town pledged excise taxes to secure the loan, interest costs are repaid from water and wastewater utility revenues. The Town intends to refinance the debt with long-term financing prior to the final maturity date in June 2025.
- 5. Excise Tax and State-Shared Revenue Obligations, Series 2020 – \$78,605,000*  
In FY 2020, the Town issued \$78,605,000 of long-term excise tax and state-shared revenue bonds to provide funding for cost adjustments to the original Infrastructure Improvement Plan projects, additional roadway projects both within town limits and outside the town limits with regional partners, and the buildout of the Town's Fire and Police Infrastructure. While excise taxes and state shared-revenue were pledged, a variety of sources are used to repay the debt including impact fee funds and construction sales tax. The bonds have a final maturity date in FY 2051.
- 6. Excise Tax and State-Shared Revenue Obligations, Series 2018 – \$65,960,000*  
In FY 2018, the Town issued \$65,960,000 of long-term excise tax and state-shared revenue bonds to provide funding for new transportation, public safety and fire projects. The debt was issued in two separate series: Series A in the amount of \$47,945,000 was issued for the Non-Growth portion of the projects; Series B in the amount of \$18,015,000 was issued for the Growth portion of the projects. In total, \$57,330,000 was used for transportation projects and \$8,630,000 was for public safety and fire projects. The bonds have a final maturity date in FY 2048.





# Debt

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7. Excise Tax and State-Shared Revenue Refunding Obligations, Series 2016 - \$47,990,000

In FY 2017, the Town refunded all of its outstanding Governmental Debt using a single \$47.990 million excise tax and state-shared revenue bond, resulting in savings of \$12.5 million. Although the Town pledged excise taxes to secure the debt, the refunding bonds are being repaid from various funding sources based on a pro-rata share of each debt's outstanding balance prior to the refunding. Accordingly, the Town's budget tracks the annual debt service requirements using the name of the old refunded bonds, as shown below:

- *Greater Arizona Development Authority (GADA) Infrastructure Revenue Bonds, Series 2004B – \$4,305,000* – The Town used these funds for construction of a municipal services building and the acquisition of land for municipal purposes. The bonds have a final maturity date in FY 2030.
- *GADA Infrastructure Revenue Bonds Series 2005B – \$1,470,000* – The Town used these funds for the acquisition of land for a library and other municipal purposes. The bonds have a final maturity date in FY 2031.
- *GADA Infrastructure Revenue Bonds, Series 2006A – \$7,995,000* – The Town used these funds to construct a library. The bonds have a final maturity date in FY 2037.
- *Excise Tax and State-Shared Revenue Obligations, Series 2007 - \$18,210,000* – The Town used these funds to provide funding for certain street intersection improvements, library improvements, park improvements and Town Hall improvements, as well as to refinance and repay in full certain outstanding lease-purchase obligations. The bonds have a final maturity date in FY 2033.
- *Improvement District No. 001 Infrastructure Improvement Bonds, Series 2006 (Town portion) – \$15,025,000* – The Town used these funds to pay for improvements to land owned by the Town in its central business district. The bonds have a final maturity date in FY 2033.

[Note: The Town defeased \$20.3 million (approximately 75%) of the Series 2016 bonds on June 20, 2024, after the FY 2024/25 budget was adopted. The schedules that follow present the Series 2016 bonds as they existed prior to the defeasance. The FY 2024/25 budget will be amended during the year to account for the defeasance.]

8. GADA Infrastructure Revenue Refunding Bonds, Series 2014A - \$3,845,000 (Wastewater Utility Bonds)

In FY 2014, the Town obtained financing of \$3,845,000 through the Greater Arizona Development Authority (GADA) to refinance a loan from 2003 that was used for wastewater system improvements. Although the Town pledged excise taxes to secure the debt, the loan is being repaid from wastewater utility revenues. The bonds have a final maturity date in FY 2029.

## Improvement District Bonds

Improvement District (ID) bonds issued by the Town are secured by special assessments levied upon the real property included within the improvement district. These bonds do not constitute a general obligation of the Town and are not backed by general taxing power, but the Town is contingently liable for their payment in the event that the property owners within the District do not make payments. Statutory provisions require that ID bonds bear a single-interest rate, have a final maturity no longer than twenty-five years and three months, and pay principal on January 1. The Town has one improvement district bond outstanding.



# Debt

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## Improvement District No. 001, Infrastructure Improvement Bonds, Series 2016I (Private portion) – \$18,445,000

In FY 2017, the Town refunded a portion of the 2006 bonds related to Town-owned property. The Improvement District bonds for parcels owned by private parties was refinanced through a private-placement issue with CoBiz Public Finance, Inc. (now BOK Financial). The bonds have a final maturity date in FY 2030, and a property owner can pay off his/her portion of the debt at any time without penalty. The bonds have a final maturity date of January 1, 2030.

The original 2006 Improvement District bonds were used to provide funds for improvements to land in the Town's central business district. Improvements included construction and installation of certain street improvements, railroad facilities relocation, storm drain facilities, pump stations, water and sanitary sewer facilities, landscaping, lighting, irrigation, and related appurtenances.

## Water and Wastewater Pledged Revenue Loans

The Water Infrastructure Finance Authority of Arizona (WIFA) is an independent agency of the State of Arizona authorized to finance the construction, rehabilitation, and improvement of drinking water, wastewater, wastewater reclamation, and other water quality projects. Generally, WIFA offers borrowers below-market interest rates on loans for up to 100% of eligible project costs. The Town has eight outstanding WIFA loans.

In FY 2020, WIFA approved the Town's request to amend the Town's pledge requirements to combine both water and wastewater net revenues as a single system-wide pledge for all WIFA loans. This change improved the Town's coverage ratios for its WIFA debt.

The Town's Utility System long-term obligations are described on the next page.

### **Outstanding WIFA Loans:**

- 2022 Loan (Cibola Water Rights), \$27,000,000 – issued to purchase 2,033 acre-feet of water rights and to finance capital charges for moving the water from the Colorado River into the Arizona CAP Canal and ultimately to Queen Creek. The loan has a final maturity in FY 2054.
- 2022 Loan (Water CIP Project), \$44,506,194 – issued to finance construction of water infrastructure projects. The loan has a final maturity in FY 2053.
- 2022 Loan (Water CIP Project), \$10,098,396 – issued to finance construction of wastewater infrastructure projects. The loan has a final maturity in FY 2053.
- 2021 Loan (NIA Water), \$8,238,763 – issued to finance back-capital charges and 9(d) debt from the Central Arizona Water Conservation District in order to receive approximately 4,200 acre-feet of Non-Indian Agricultural (NIA) Priority Water. The loan has a final maturity in FY 2052.
- 2020 Loan (Diversified), \$13,250,000 – issued to finance the purchase of the Diversified Water Company in September 2020. The loan was eligible for a forgivable principal amount of \$442,500, which is reflected in the schedules below, and has a final maturity in FY 2051.
- 2020 Loan (GWEC), \$57,981,000 – issued to finance the purchase of approximately 229,000 acre-feet of Ground Water Extinguishment Credits (GWECs). The loan has a final maturity in FY 2051.



# Debt

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- 2020 Loan (Encanterra), \$8,600,000 – issued to finance a water exchange agreement with Trilogy Encanterra LLC wherein the Town receives up to 3 MGD of reclaimed water and access to permanent recharge facilities. The loan has a final maturity in FY 2051.
- 2014 Loan (H2O Water Co.), \$15,943,655 – issued to pay for a portion of the purchase of the H2O Water Company. The loan was refinanced in FY2019/20 to extend the term of the loan to a final maturity date in FY 2044.

### ***Other Water and Wastewater Loans:***

- 2022 Utility System Refunding Obligations (QC Water Co.) – In FY 2022, the Town refinanced a 2008 WIFA loan through issuance of a 17-year tax-exempt private-placement refunding obligation to Bank of America. The original principal amount was \$21,478,000. The debt is secured by a senior-lien pledge of utility system revenues and has a final maturity in FY 2039.
- 2013 Subordinate Lien Water System Revenue Obligation (H2O Water Co.) – The remaining balance of the purchase price for the H2O Water Company (partially funded with the 2014 WIFA loan) was financed through issuance of a 30-year tax-exempt municipal revenue obligation to the former owners of the H2O Water Company. The original principal amount for this portion of the purchase was \$19,425,089. The debt is secured by a pledge of water utility revenues and has a final maturity in FY 2044.



# Debt

## FY 2024/25 Debt Service by Funding Source

The following schedule presents the Town’s FY 2024/25 debt service requirements by funding source:

Source of Annual Debt Service Payments	
General Fund	\$ 17,168,618
EMS Fund	774,200
HPEC	213,869
HURF/Streets	263,372
<b>Subtotal - Operating Budget \$ 18,420,059</b>	
Town Center	331,987
Construction Sales Tax	1,529,588
Parks Development	427,874
Town Buildings Development	288,981
Transportation Development	922,955
Library Development	228,919
Public Safety Development	140,675
Fire Development	1,086,463
<b>Subtotal - Other Funds \$ 4,957,442</b>	
Improvement District Assessment	1,679,273
<b>Subtotal - All Governmental Funds \$ 25,056,774</b>	
Water Operating	12,190,700
Water Capacity Fees	-
Sewer Operating	1,328,243
Sewer Capacity Fees	-
<b>Subtotal - All Enterprise Funds \$ 13,518,943</b>	
<b>GRAND TOTAL - ALL FUNDS \$ 38,575,717</b>	



# Debt

## Outstanding Debt and FY 2024/25 Debt Service

The following schedule presents the Town's FY 2024/25 debt service requirements and outstanding debt obligations as of June 30, 2025, including \$140 million of proposed new debt for Town infrastructure.

Description	Original Issue	Maturity	Interest Rate (%)	Outstanding at June 30, 2025	FY 2024/25 Debt Service
<b>General Government Debt</b>					
<i>Excise Tax and State-Shared Revenue Bonds:</i>					
Project Bonds, Series 2023 (State Lands Infrastructure)	\$ 50,000,000	6/1/2027	4.09%	\$ 50,000,000	\$ 2,045,000
Project Bonds, Second Series 2022 (Parks Master Plan)	24,223,000	8/1/2037	3.30%	23,757,000	1,257,670
Project Bonds, Series 2022 (Parks Master Plan)	106,980,000	8/1/2047	3.88-5.00%	102,335,000	7,195,356
Project Bonds, Series 2020 (Roads and Public Safety)	78,605,000	8/1/2050	4.00-5.00%	73,940,000	4,444,675
Project Bonds, Series 2018A (Roads)	47,945,000	8/1/2047	2.00-5.00%	42,320,000	3,115,375
Project Bonds, Series 2018B (Roads and Public Safety)	18,015,000	8/1/2047	2.00-5.00%	14,725,000	1,216,975
Refunding Bonds, Series 2016 (Various Purposes)	47,990,000	8/1/2036	2.00-5.00%	27,460,000	4,102,450 (1)
Total Excise Tax and State-Shared Revenue Bonds				334,537,000	23,377,501
Special Assessment ID Refunding Bonds, Series 2016	18,445,000	1/1/2030	2.45%	6,913,829	1,679,273
<b>Total General Government Debt</b>				<b>\$ 341,450,829</b>	<b>\$ 25,056,774</b>
Proposed New Debt - Town Infrastructure				140,000,000	-
Total General Government + Improvement District Debt + Proposed New Debt				<b>\$ 481,450,829</b>	<b>\$ 25,056,774</b>
<b>Water and Sewer Debt:</b>					
<i>WIFA Loans:</i>					
WIFA Loan, 2022 - DW (Cibola Water Rights)	\$ 27,000,000	7/1/2053	3.132%	\$ 27,000,000	\$ 845,640
WIFA Loan, 2022 - DW (Water CIP Projects)	44,506,194	7/1/2052	2.889%	44,506,194	1,285,784
WIFA Loan, 2022 - CW (Sewer CIP Projects)	10,098,396	7/1/2052	2.889%	10,098,396	291,743
WIFA Loan, 2022 - DW (NIA Water Rights)	8,238,763	7/1/2051	1.683%	8,005,995	367,493
WIFA Loan, 2021 - DW (Diversified Water Co.)	12,807,500	7/1/2050	1.874%	12,096,820	585,301
WIFA Loan, 2020 - DW (GWEC Water Rights)	57,981,000	7/1/2050	1.984%	52,042,617	2,551,321
WIFA Loan, 2020 - CW (Encanterra Water Rights)	8,600,000	7/1/2050	1.984%	7,724,281	378,673
WIFA Loan, 2014 - DW (H2O Water Co.)	16,000,000	7/1/2043	3.154%	10,517,208	731,678
Total WIFA Loans				171,991,511	7,037,633
<i>Other Loans:</i>					
GADA Infrastructure Loan, Series 2014A (GWRP Sewer)	3,845,000	8/1/2028	2.00-5.00%	1,430,000	386,500
Utility System Refunding Obligation, Series 2022 (QC Water Co.)	21,478,000	7/1/2038	2.850%	18,311,000	1,570,864
Subordinate Lien Excise Tax & State Shared Revenue Obligation, Series 2021 (Water & Sewer CIP)	85,000,000	6/1/2025 (2)	variable (3)	85,000,000	2,725,000
Subordinate Lien Water System Revenue Obligation, Series 2013 (H2O Water Co.)	19,425,093	5/1/2043	8.00%	17,475,847	1,798,947
Total Outstanding Water and Sewer Debt				294,208,358	13,518,944
<b>Total Water and Sewer Debt</b>				<b>\$ 294,208,358</b>	<b>\$ 13,518,944</b>

(1) This schedule reflects the Town's outstanding debt as of the date of budget adoption (5/15/2024); however, on 6/20/2024 the Town defeased \$20.355 million of the Series 2016 bonds. The FY25 debt service budgets will be adjusted during the year to reflect the defeasance, and the outstanding balance of the Series 2016 bonds at 6/30/2025 will be \$9.0 million.

(2) The Town intends to refinance this short-term loan with long-term financing before its maturity date of 6/1/2025.

(3) Variable rate based on SIFMA, resets weekly through 6/1/2025; the rate used for the budget was 3.64%, which was the SIFMA rate on 3/27/2024.



# Debt

## Debt Service Expenses by Fund – Governmental Funds

The following tables provide debt service payment amounts by fund over the next five fiscal years.

Governmental Funds Loan/Bond Type	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount
2016 Refunding - 2004B GADA - Town Buildings	212,695	213,231	211,084	212,585	210,328
2016 Refunding - 2005B GADA - Library	98,616	99,267	103,319	99,576	102,470
2016 Refunding - 2006A GADA - Library	430,675	431,471	431,833	430,369	430,549
2016 Refunding - 2007 Excise Tax Bond	326,456	327,635	326,414	324,632	325,166
2018 Series 2018A - Transportation	3,115,375	3,110,500	3,113,125	3,108,125	3,110,375
2020 Series - 2020 Excise Tax Bond	2,486,775	2,483,775	2,484,150	2,487,650	2,484,275
2022 2nd Series - 2022 Excise Tax Bond - Parks & Rec	1,257,670	1,258,028	1,256,875	1,756,811	1,756,524
2022 Series - 2022 Excise Tax Bond - Parks & Rec	7,195,356	7,198,231	7,194,856	7,194,981	7,198,106
2023 Series - 2023 Excise Tax Bond ASLD Infrastructure	2,045,000	2,420,000	51,654,663	-	-
<i>Proposed New Debt - Town Infrastructure</i>	-	7,600,000	7,600,000	8,100,000	8,600,000
<b>Subtotal General Fund</b>	<b>\$ 17,168,618</b>	<b>\$ 25,142,138</b>	<b>\$ 74,376,319</b>	<b>\$ 23,714,729</b>	<b>\$ 24,217,793</b>
2020 Series - 2020 Excise Tax Bond	774,200	776,825	778,700	774,950	775,575
<b>Subtotal EMS Fund</b>	<b>\$ 774,200</b>	<b>\$ 776,825</b>	<b>\$ 778,700</b>	<b>\$ 774,950</b>	<b>\$ 775,575</b>
2016 Refunding - 2007 Excise Tax Bond	213,869	214,641	213,843	212,675	213,024
<b>Subtotal HPEC Fund</b>	<b>\$ 213,869</b>	<b>\$ 214,641</b>	<b>\$ 213,843</b>	<b>\$ 212,675</b>	<b>\$ 213,024</b>
2016 Refunding - 2007 Excise Tax Bond	263,372	264,322	263,339	261,901	262,331
<b>Subtotal HURF Fund</b>	<b>\$ 263,372</b>	<b>\$ 264,322</b>	<b>\$ 263,339</b>	<b>\$ 261,901</b>	<b>\$ 262,331</b>
<b>Subtotal Debt Service - Operating Budget</b>	<b>\$ 18,420,059</b>	<b>\$ 26,397,926</b>	<b>\$ 75,632,201</b>	<b>\$ 24,964,255</b>	<b>\$ 25,468,723</b>
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	331,987	331,612	330,887	328,562	328,250
<b>Subtotal Town Center Development Fund</b>	<b>\$ 331,987</b>	<b>\$ 331,612</b>	<b>\$ 330,887</b>	<b>\$ 328,562</b>	<b>\$ 328,250</b>
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	995,963	994,838	992,663	985,688	984,750
2016 Refunding - 2007 Excise Tax Bond	283,042	284,064	283,007	281,462	281,924
2020 Series - 2020 Excise Tax Bond	250,583	250,795	248,721	250,689	250,263
<b>Subtotal Construction Sales Tax</b>	<b>\$ 1,529,588</b>	<b>\$ 1,529,697</b>	<b>\$ 1,524,391</b>	<b>\$ 1,517,839</b>	<b>\$ 1,516,937</b>
2016 Refunding - 2007 Excise Tax Bond	203,487	204,221	203,462	202,351	202,683
2016 Refunding - 2007 Excise Tax Bond - HPEC	224,387	225,197	224,359	223,134	223,501
2016 Refunding - 2008A GADA - HPEC	-	-	-	-	-
<b>Subtotal Parks &amp; Open Space Development Fund</b>	<b>\$ 427,874</b>	<b>\$ 429,418</b>	<b>\$ 427,821</b>	<b>\$ 425,485</b>	<b>\$ 426,184</b>
2016 Refunding - 2004B GADA - Town Buildings	223,155	223,718	221,466	223,040	220,672
2016 Refunding - 2007 Excise Tax Bond	65,826	66,063	65,818	65,459	65,567
<b>Subtotal Town Buildings Development Fund</b>	<b>\$ 288,981</b>	<b>\$ 289,781</b>	<b>\$ 287,284</b>	<b>\$ 288,499</b>	<b>\$ 286,239</b>
2018 Series 2018B - Transportation	584,763	584,263	583,263	581,763	579,763
2020 Series - 2020 Excise Tax Bond	338,192	338,480	335,679	338,336	337,762
<b>Subtotal Transportation Development Fund</b>	<b>\$ 922,955</b>	<b>\$ 922,743</b>	<b>\$ 918,942</b>	<b>\$ 920,099</b>	<b>\$ 917,525</b>
2016 Refunding - 2005B GADA - Library	37,684	37,933	39,481	38,051	39,157
2016 Refunding - 2006A GADA - Library	164,575	164,879	165,017	164,457	164,527
2016 Refunding - 2007 Excise Tax Bond	26,660	26,756	26,656	26,511	26,554
<b>Subtotal Library Development Fund</b>	<b>\$ 228,919</b>	<b>\$ 229,568</b>	<b>\$ 231,154</b>	<b>\$ 229,019</b>	<b>\$ 230,238</b>
2018 Series 2018B - Public Safety	140,675	141,550	142,175	142,550	142,675
<i>Proposed New Debt - Police Master Plan</i>	-	4,000,000	4,000,000	4,000,000	4,000,000
<b>Subtotal Public Safety Fund</b>	<b>\$ 140,675</b>	<b>\$ 4,141,550</b>	<b>\$ 4,142,175</b>	<b>\$ 4,142,550</b>	<b>\$ 4,142,675</b>
2018 Series 2018B - Public Safety	491,538	492,163	492,038	491,163	494,413
2020 Series - 2020 Excise Tax Bond	594,925	595,425	595,425	594,925	593,925
<i>Proposed New Debt - Public Safety Complex - Fire</i>	-	600,000	600,000	1,100,000	1,600,000
<b>Subtotal Fire Development Fund</b>	<b>\$ 1,086,463</b>	<b>\$ 1,687,588</b>	<b>\$ 1,687,463</b>	<b>\$ 2,186,088</b>	<b>\$ 2,688,338</b>
<b>Subtotal Debt Service - Other Funds</b>	<b>\$ 4,957,442</b>	<b>\$ 9,561,957</b>	<b>\$ 9,550,117</b>	<b>\$ 10,038,141</b>	<b>\$ 10,536,386</b>
2016I Refunding - 2006 ID Bonds - Ellsworth Loop Rd	1,679,273	1,675,993	1,676,646	1,676,354	1,675,119
<b>Subtotal Special Assessment ID Fund</b>	<b>\$ 1,679,273</b>	<b>\$ 1,675,993</b>	<b>\$ 1,676,646</b>	<b>\$ 1,676,354</b>	<b>\$ 1,675,119</b>
<b>Total Debt Service - All Governmental Funds</b>	<b>\$ 25,056,774</b>	<b>\$ 37,635,876</b>	<b>\$ 86,858,964</b>	<b>\$ 36,678,750</b>	<b>\$ 37,680,228</b>



# Debt

## Debt Service Expenses by Fund – Enterprise Utility Funds

Enterprise Funds Loan/Bond Type	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount	Annual Debt Service Amount
2014 Schnepf Trust H2O Water Co Acquisition	1,798,947	1,797,539	1,796,027	1,794,402	1,792,655
2014 WIFA Loan H2O Water Co Acquisition	731,678	731,280	730,870	730,447	730,010
2020 WIFA Loan - GWECs	2,551,321	2,550,723	2,550,113	2,549,491	2,548,857
2020 WIFA Loan - Water Exchange Agreement	378,673	378,584	378,493	378,401	378,307
2020 WIFA Loan - Diversified Water Co Acquisition	585,301	585,175	585,047	584,916	584,783
2021 WIFA Loan - NIA Water	367,493	367,427	367,360	367,292	367,223
2021 Sub-Lien Obligations Water Infrastructure	2,075,000	-	-	-	-
2022 Senior Lien Refunding - QC Water Co Acquisition	1,570,864	1,570,112	1,569,477	1,569,902	1,569,386
2022 WIFA Loan - Infrastructure Improvements (Water)	1,285,784	2,309,354	2,308,474	2,307,569	2,306,638
2022 WIFA Loan - Cibola Water Rights	845,640	1,442,925	1,442,320	1,441,697	1,441,053
Future Refinance of 2021 Sub-Lien Obligations	-	3,452,344	3,584,539	3,589,232	3,583,259
<b>Subtotal Water Operating Fund</b>	<b>\$ 12,190,700</b>	<b>\$ 15,185,464</b>	<b>\$ 15,312,721</b>	<b>\$ 15,313,348</b>	<b>\$ 15,302,170</b>
Future Refinance of 2021 Sub-Lien Obligations	-	593,727	616,461	617,268	616,241
<b>Subtotal Water Capacity Fee Fund</b>	<b>\$ -</b>	<b>\$ 593,727</b>	<b>\$ 616,461</b>	<b>\$ 617,268</b>	<b>\$ 616,241</b>
2014A GADA Revenue Refunding (Sewer Buy-in GWRP)	386,500	385,000	387,500	384,250	385,000
2021 Sub-Lien Obligations Sewer Infrastructure	650,000	-	-	-	-
2022 WIFA Loan - Infrastructure Improvements (Sewer)	291,743	523,989	523,790	523,584	523,373
Future Refinance of 2021 Sub-Lien Obligations	-	1,250,830	1,224,193	1,226,981	1,228,839
<b>Subtotal Sewer Operating Fund</b>	<b>\$ 1,328,243</b>	<b>\$ 2,159,819</b>	<b>\$ 2,135,483</b>	<b>\$ 2,134,815</b>	<b>\$ 2,137,212</b>
Future Refinance of 2021 Sub-Lien Obligations	-	95,337	93,307	93,519	93,661
<b>Subtotal Sewer Capacity Fee Fund</b>	<b>\$ -</b>	<b>\$ 95,337</b>	<b>\$ 93,307</b>	<b>\$ 93,519</b>	<b>\$ 93,661</b>
<b>Total Debt Service - Enterprise Funds</b>	<b>\$ 13,518,943</b>	<b>\$ 18,034,347</b>	<b>\$ 18,157,972</b>	<b>\$ 18,158,951</b>	<b>\$ 18,149,284</b>



# Debt

Outstanding Debt Service to Maturity									
Excise Tax and State-Shared Revenue Bonds									
Year	Series 2023 \$50,000,000 State Lands Infrastructure			Second Series 2022 \$24,223,000 Parks Master Plan			Series 2022 \$106,980,000 Parks Master Plan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ -	\$ 2,045,000	\$ 2,045,000	\$ 466,000	\$ 791,670	\$ 1,257,670	\$ 2,380,000	\$ 4,815,356	\$ 7,195,356
FY 2026	375,000	2,045,000	2,420,000	482,000	776,028	1,258,028	2,505,000	4,693,231	7,198,231
FY 2027	49,625,000	2,029,663	51,654,663	497,000	759,875	1,256,875	2,630,000	4,564,856	7,194,856
FY 2028				1,022,000	734,811	1,756,811	2,765,000	4,429,981	7,194,981
FY 2029				1,056,000	700,524	1,756,524	2,910,000	4,288,106	7,198,106
FY 2030				1,594,000	656,799	2,250,799	3,055,000	4,138,981	7,193,981
FY 2031				1,647,000	603,323	2,250,323	3,215,000	3,982,231	7,197,231
FY 2032				1,701,000	548,081	2,249,081	3,380,000	3,817,356	7,197,356
FY 2033				1,759,000	490,991	2,249,991	3,550,000	3,644,106	7,194,106
FY 2034				1,819,000	431,954	2,250,954	3,735,000	3,461,981	7,196,981
FY 2035				2,896,000	354,156	3,250,156	3,925,000	3,270,481	7,195,481
FY 2036				2,994,000	256,971	3,250,971	4,125,000	3,069,231	7,194,231
FY 2037				3,093,000	156,536	3,249,536	4,340,000	2,857,606	7,197,606
FY 2038				3,197,000	52,751	3,249,751	4,560,000	2,635,106	7,195,106
FY 2039							4,765,000	2,431,763	7,196,763
FY 2040							4,950,000	2,246,513	7,196,513
FY 2041							5,145,000	2,050,922	7,195,922
FY 2042							5,350,000	1,847,581	7,197,581
FY 2043							5,560,000	1,636,200	7,196,200
FY 2044							5,780,000	1,416,488	7,196,488
FY 2045							6,040,000	1,153,500	7,193,500
FY 2046							6,350,000	843,750	7,193,750
FY 2047							6,680,000	518,000	7,198,000
FY 2048							7,020,000	175,500	7,195,500
FY 2049									
FY 2050									
FY 2051									
FY 2052									
FY 2053									
FY 2054									
<b>Total</b>	<b>\$50,000,000</b>	<b>\$6,119,663</b>	<b>\$56,119,663</b>	<b>\$24,223,000</b>	<b>\$7,314,470</b>	<b>\$31,537,470</b>	<b>\$104,715,000</b>	<b>\$67,988,826</b>	<b>\$172,703,826</b>





# Debt

Outstanding Debt Service to Maturity									
Excise Tax and State-Shared Revenue Bonds									
Year	Series 2020 \$78,605,000 Roads and Public Safety			Series 2018A \$47,945,000 Roads			Series 2018B \$18,015,000 Roads and Public Safety		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ 1,255,000	\$ 3,189,675	\$ 4,444,675	\$ 975,000	\$ 2,140,375	\$ 3,115,375	\$ 565,000	\$ 651,975	\$ 1,216,975
FY 2026	1,320,000	3,125,300	4,445,300	1,020,000	2,090,500	3,110,500	595,000	622,975	1,217,975
FY 2027	1,385,000	3,057,675	4,442,675	1,075,000	2,038,125	3,113,125	625,000	592,475	1,217,475
FY 2028	1,460,000	2,986,550	4,446,550	1,125,000	1,983,125	3,108,125	655,000	560,475	1,215,475
FY 2029	1,530,000	2,911,800	4,441,800	1,185,000	1,925,375	3,110,375	690,000	526,850	1,216,850
FY 2030	1,610,000	2,833,300	4,443,300	1,240,000	1,864,750	3,104,750	720,000	491,600	1,211,600
FY 2031	1,695,000	2,750,675	4,445,675	1,305,000	1,801,125	3,106,125	750,000	454,850	1,204,850
FY 2032	2,565,000	2,644,175	5,209,175	1,370,000	1,734,250	3,104,250	795,000	423,181	1,218,181
FY 2033	2,695,000	2,512,675	5,207,675	1,435,000	1,664,125	3,099,125	820,000	396,938	1,216,938
FY 2034	2,830,000	2,374,550	5,204,550	1,510,000	1,590,500	3,100,500	845,000	369,881	1,214,881
FY 2035	2,980,000	2,229,300	5,209,300	1,585,000	1,513,125	3,098,125	875,000	340,838	1,215,838
FY 2036	3,120,000	2,092,400	5,212,400	1,665,000	1,431,875	3,096,875	905,000	309,688	1,214,688
FY 2037	3,240,000	1,965,200	5,205,200	1,745,000	1,346,625	3,091,625	935,000	277,488	1,212,488
FY 2038	3,380,000	1,832,800	5,212,800	1,835,000	1,257,125	3,092,125	975,000	244,063	1,219,063
FY 2039	3,515,000	1,694,900	5,209,900	1,925,000	1,163,125	3,088,125	360,000	218,000	578,000
FY 2040	3,660,000	1,551,400	5,211,400	2,020,000	1,064,500	3,084,500	380,000	199,500	579,500
FY 2041	3,810,000	1,402,000	5,212,000	2,125,000	960,875	3,085,875	400,000	180,000	580,000
FY 2042	2,750,000	1,270,800	4,020,800	2,230,000	852,000	3,082,000	415,000	159,625	574,625
FY 2043	2,865,000	1,158,500	4,023,500	2,340,000	737,750	3,077,750	440,000	138,250	578,250
FY 2044	2,980,000	1,041,600	4,021,600	2,460,000	617,750	3,077,750	460,000	115,750	575,750
FY 2045	3,100,000	920,000	4,020,000	2,580,000	491,750	3,071,750	485,000	92,125	577,125
FY 2046	3,225,000	793,500	4,018,500	2,710,000	359,500	3,069,500	505,000	67,375	572,375
FY 2047	3,360,000	661,800	4,021,800	2,845,000	220,625	3,065,625	535,000	41,375	576,375
FY 2048	3,495,000	524,700	4,019,700	2,990,000	74,750	3,064,750	560,000	14,000	574,000
FY 2049	3,640,000	382,000	4,022,000						
FY 2050	3,790,000	233,400	4,023,400						
FY 2051	3,940,000	78,800	4,018,800						
FY 2052									
FY 2053									
FY 2054									
<b>Total</b>	<b>\$75,195,000</b>	<b>\$48,219,475</b>	<b>\$123,414,475</b>	<b>\$43,295,000</b>	<b>\$30,923,625</b>	<b>\$74,218,625</b>	<b>\$15,290,000</b>	<b>\$7,489,275</b>	<b>\$22,779,275</b>



# Debt

Outstanding Debt Service to Maturity									
Year	Excise Tax and State-Shared Revenue Bonds						Other Debt		
	Series 2016 Refunding \$47,990,000 Various Purposes			Total Excise Tax and State-Shared Revenue Bonds			Series 2016 Special Assessment ID Refunding Bonds \$18,445,000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ 2,755,000	\$ 1,347,450	\$ 4,102,450	\$ 8,396,000	\$ 14,981,501	\$ 23,377,501	\$ 1,493,383	\$ 185,890	\$ 1,679,273
FY 2026	2,875,000	1,234,850	4,109,850	9,172,000	14,587,884	23,759,884	1,527,104	148,889	1,675,993
FY 2027	2,985,000	1,117,650	4,102,650	58,822,000	14,160,319	72,982,319	1,565,643	111,003	1,676,646
FY 2028	3,100,000	980,450	4,080,450	10,127,000	11,675,392	21,802,392	1,604,182	72,173	1,676,355
FY 2029	3,260,000	821,450	4,081,450	10,631,000	11,174,105	21,805,105	1,642,721	32,398	1,675,119
FY 2030	3,420,000	654,450	4,074,450	11,639,000	10,639,880	22,278,880	501,006	6,137	507,143
FY 2031	3,145,000	490,325	3,635,325	11,757,000	10,082,529	21,839,529			
FY 2032	3,155,000	332,825	3,487,825	12,966,000	9,499,868	22,465,868			
FY 2033	3,315,000	171,075	3,486,075	13,574,000	8,879,910	22,453,910			
FY 2034	520,000	77,800	597,800	11,259,000	8,306,666	19,565,666			
FY 2035	540,000	56,600	596,600	12,801,000	7,764,500	20,565,500			
FY 2036	560,000	34,600	594,600	13,369,000	7,194,765	20,563,765			
FY 2037	585,000	11,700	596,700	13,938,000	6,615,155	20,553,155			
FY 2038				13,947,000	6,021,845	19,968,845			
FY 2039				10,565,000	5,507,788	16,072,788			
FY 2040				11,010,000	5,061,913	16,071,913			
FY 2041				11,480,000	4,593,797	16,073,797			
FY 2042				10,745,000	4,130,006	14,875,006			
FY 2043				11,205,000	3,670,700	14,875,700			
FY 2044				11,680,000	3,191,588	14,871,588			
FY 2045				12,205,000	2,657,375	14,862,375			
FY 2046				12,790,000	2,064,125	14,854,125			
FY 2047				13,420,000	1,441,800	14,861,800			
FY 2048				14,065,000	788,950	14,853,950			
FY 2049				3,640,000	382,000	4,022,000			
FY 2050				3,790,000	233,400	4,023,400			
FY 2051				3,940,000	78,800	4,018,800			
FY 2052									
FY 2053									
FY 2054									
<b>Total</b>	<b>\$30,215,000</b>	<b>\$7,331,225</b>	<b>\$37,546,225</b>	<b>\$342,933,000</b>	<b>\$175,386,559</b>	<b>\$518,319,559</b>	<b>\$8,334,039</b>	<b>\$556,490</b>	<b>\$8,890,529</b>



# Debt

Outstanding Debt Service to Maturity			
Year	Total General Government		
	Total General Government Debt Outstanding		
	Principal	Interest	Total
FY 2025	\$ 9,889,383	\$ 15,167,391	\$ 25,056,774
FY 2026	10,699,104	14,736,773	25,435,877
FY 2027	60,387,643	14,271,322	74,658,965
FY 2028	11,731,182	11,747,565	23,478,747
FY 2029	12,273,721	11,206,503	23,480,224
FY 2030	12,140,006	10,646,017	22,786,023
FY 2031	11,757,000	10,082,529	21,839,529
FY 2032	12,966,000	9,499,868	22,465,868
FY 2033	13,574,000	8,879,910	22,453,910
FY 2034	11,259,000	8,306,666	19,565,666
FY 2035	12,801,000	7,764,500	20,565,500
FY 2036	13,369,000	7,194,765	20,563,765
FY 2037	13,938,000	6,615,155	20,553,155
FY 2038	13,947,000	6,021,845	19,968,845
FY 2039	10,565,000	5,507,788	16,072,788
FY 2040	11,010,000	5,061,913	16,071,913
FY 2041	11,480,000	4,593,797	16,073,797
FY 2042	10,745,000	4,130,006	14,875,006
FY 2043	11,205,000	3,670,700	14,875,700
FY 2044	11,680,000	3,191,588	14,871,588
FY 2045	12,205,000	2,657,375	14,862,375
FY 2046	12,790,000	2,064,125	14,854,125
FY 2047	13,420,000	1,441,800	14,861,800
FY 2048	14,065,000	788,950	14,853,950
FY 2049	3,640,000	382,000	4,022,000
FY 2050	3,790,000	233,400	4,023,400
FY 2051	3,940,000	78,800	4,018,800
FY 2052			
FY 2053			
FY 2054			
<b>Total</b>	<b>\$351,267,039</b>	<b>\$175,943,049</b>	<b>\$527,210,088</b>



# Debt

Outstanding Debt Service to Maturity									
Year	WIFA Loans								
	WIFA 2022 DW \$27,000,000 Cibola Water Rights			WIFA 2022 DW \$44,506,194 Water CIP Projects			WIFA 2022 CW \$10,098,396 Sewer CIP Projects		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ -	\$ 845,640	\$ 845,640	\$ -	\$ 1,285,784	\$ 1,285,784	\$ -	\$ 291,743	\$ 291,743
FY 2026	616,597	826,328	1,442,925	1,054,021	1,255,333	2,309,354	239,156	284,833	523,989
FY 2027	635,909	806,412	1,442,320	1,084,471	1,224,003	2,308,474	246,065	277,725	523,790
FY 2028	655,826	785,871	1,441,697	1,115,802	1,191,767	2,307,569	253,174	270,410	523,584
FY 2029	676,366	764,687	1,441,053	1,148,037	1,158,601	2,306,638	260,488	262,885	523,373
FY 2030	697,550	742,840	1,440,390	1,181,204	1,124,476	2,305,680	268,014	255,142	523,156
FY 2031	719,397	720,309	1,439,706	1,215,329	1,089,365	2,304,694	275,756	247,175	522,932
FY 2032	741,929	697,071	1,439,000	1,250,440	1,053,240	2,303,679	283,723	238,979	522,702
FY 2033	765,166	673,106	1,438,272	1,286,565	1,016,071	2,302,636	291,920	230,545	522,465
FY 2034	789,131	648,391	1,437,522	1,323,734	977,828	2,301,562	300,353	221,868	522,221
FY 2035	813,846	622,901	1,436,747	1,361,976	938,481	2,300,457	309,031	212,940	521,971
FY 2036	839,336	596,613	1,435,949	1,401,324	897,996	2,299,320	317,959	203,754	521,713
FY 2037	865,624	569,502	1,435,126	1,441,808	856,342	2,298,151	327,144	194,303	521,447
FY 2038	892,735	541,541	1,434,277	1,483,462	813,485	2,296,947	336,596	184,579	521,174
FY 2039	920,696	512,705	1,433,401	1,526,319	769,390	2,295,709	346,320	174,574	520,893
FY 2040	949,532	482,966	1,432,498	1,570,415	724,021	2,294,435	356,325	164,279	520,604
FY 2041	979,271	452,295	1,431,566	1,615,784	677,341	2,293,124	366,619	153,688	520,307
FY 2042	1,009,942	420,664	1,430,606	1,662,464	629,312	2,291,776	377,211	142,790	520,001
FY 2043	1,041,574	388,041	1,429,615	1,710,492	579,896	2,290,388	388,108	131,578	519,686
FY 2044	1,074,196	354,398	1,428,593	1,759,909	529,052	2,288,961	399,321	120,041	519,362
FY 2045	1,107,839	319,700	1,427,540	1,810,752	476,740	2,287,492	410,857	108,172	519,029
FY 2046	1,142,537	283,916	1,426,453	1,863,065	422,916	2,285,981	422,727	95,959	518,686
FY 2047	1,178,321	247,011	1,425,332	1,916,889	367,537	2,284,426	434,940	83,394	518,333
FY 2048	1,215,226	208,950	1,424,176	1,972,268	310,558	2,282,826	447,505	70,465	517,970
FY 2049	1,253,287	169,697	1,422,984	2,029,247	251,933	2,281,180	460,433	57,163	517,597
FY 2050	1,292,540	129,215	1,421,755	2,087,872	191,614	2,279,486	473,735	43,477	517,212
FY 2051	1,333,023	87,464	1,420,487	2,148,190	129,553	2,277,743	487,421	29,395	516,817
FY 2052	1,374,773	44,406	1,419,179	2,210,251	65,699	2,275,950	501,503	14,907	516,410
FY 2053	1,417,831	-	1,417,831	2,274,106	-	2,274,106	515,992	-	515,992
FY 2054									
<b>Total</b>	<b>\$27,000,000</b>	<b>\$13,942,639</b>	<b>\$40,942,639</b>	<b>\$44,506,194</b>	<b>\$21,008,332</b>	<b>\$65,514,526</b>	<b>\$10,098,396</b>	<b>\$4,766,762</b>	<b>\$14,865,158</b>



# Debt

Outstanding Debt Service to Maturity									
WIFA Loans									
Year	WIFA 2022 DW \$8,238,763 NIA Water Rights			WIFA 2021 DW \$12,807,500 Diversified Water Co. Acquisition			WIFA 2020 DW \$57,981,000 GWEC Water Rights		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ 232,768	\$ 134,725	\$ 367,493	\$ 358,638	\$ 226,663	\$ 585,301	\$ 1,518,795	\$ 1,032,526	\$ 2,551,321
FY 2026	236,685	130,742	367,427	365,358	219,817	585,175	1,548,928	1,001,795	2,550,723
FY 2027	240,668	126,692	367,360	372,204	212,843	585,047	1,579,659	970,454	2,550,113
FY 2028	244,718	122,574	367,292	379,178	205,738	584,916	1,610,999	938,492	2,549,491
FY 2029	248,836	118,386	367,223	386,283	198,500	584,783	1,642,961	905,896	2,548,857
FY 2030	253,024	114,129	367,152	393,521	191,127	584,647	1,675,558	872,653	2,548,210
FY 2031	257,282	109,799	367,081	400,894	183,615	584,509	1,708,801	838,750	2,547,551
FY 2032	261,611	105,397	367,008	408,406	175,963	584,368	1,742,703	804,175	2,546,878
FY 2033	266,014	100,920	366,934	416,058	168,167	584,225	1,777,279	768,914	2,546,192
FY 2034	270,490	96,368	366,859	423,854	160,225	584,079	1,812,540	732,953	2,545,493
FY 2035	275,042	91,740	366,782	431,796	152,134	583,930	1,848,501	696,279	2,544,779
FY 2036	279,670	87,034	366,704	439,887	143,892	583,779	1,885,175	658,877	2,544,052
FY 2037	284,377	82,248	366,625	448,129	135,495	583,624	1,922,577	620,733	2,543,310
FY 2038	289,162	77,382	366,544	456,526	126,941	583,467	1,960,721	581,832	2,542,553
FY 2039	294,028	72,434	366,462	465,080	118,226	583,306	1,999,621	542,160	2,541,781
FY 2040	298,976	67,403	366,379	473,794	109,349	583,143	2,039,294	501,700	2,540,994
FY 2041	304,007	62,287	366,294	482,672	100,305	582,977	2,079,753	460,438	2,540,191
FY 2042	309,123	57,085	366,208	491,716	91,091	582,807	2,121,016	418,357	2,539,373
FY 2043	314,325	51,796	366,121	500,930	81,705	582,635	2,163,097	375,441	2,538,538
FY 2044	319,615	46,417	366,032	510,316	72,143	582,459	2,206,012	331,674	2,537,686
FY 2045	324,993	40,948	365,941	519,878	62,402	582,280	2,249,780	287,038	2,536,818
FY 2046	330,462	35,387	365,849	529,619	52,478	582,097	2,294,415	241,517	2,535,932
FY 2047	336,023	29,733	365,756	539,543	42,369	581,911	2,339,937	195,093	2,535,029
FY 2048	341,678	23,983	365,661	549,652	32,070	581,722	2,386,361	147,747	2,534,108
FY 2049	347,427	18,136	365,564	559,951	21,578	581,529	2,433,706	99,462	2,533,169
FY 2050	353,274	12,192	365,465	570,443	10,889	581,332	2,481,991	50,220	2,532,211
FY 2051	359,219	6,147	365,365	581,132	-	581,132	2,531,234	-	2,531,234
FY 2052	365,264	-	365,264						
FY 2053									
FY 2054									
<b>Total</b>	<b>\$8,238,763</b>	<b>\$2,022,084</b>	<b>\$10,260,847</b>	<b>\$12,455,458</b>	<b>\$3,295,722</b>	<b>\$15,751,180</b>	<b>\$53,561,412</b>	<b>\$15,075,173</b>	<b>\$68,636,585</b>



# Debt

Outstanding Debt Service to Maturity									
WIFA Loans									
Year	WIFA 2020 CW \$8,600,000 Encanterra Water Rights			WIFA 2014 DW \$16,000,000 H2O Water Co. Acquisition			Total WIFA Loans		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ 225,423	\$ 153,250	\$ 378,673	\$ 399,966	\$ 331,713	\$ 731,678	\$ 2,735,590	\$ 4,302,042	\$ 7,037,632
FY 2026	229,895	148,689	378,584	412,580	318,700	731,280	4,703,221	4,186,237	8,889,458
FY 2027	234,456	144,037	378,493	425,593	305,277	730,870	4,819,026	4,067,442	8,886,468
FY 2028	239,108	139,293	378,401	439,016	291,430	730,447	4,937,821	3,945,576	8,883,397
FY 2029	243,852	134,455	378,307	452,863	277,147	730,010	5,059,687	3,820,557	8,880,244
FY 2030	248,690	129,521	378,211	467,146	262,413	729,559	5,184,706	3,692,300	8,877,006
FY 2031	253,624	124,489	378,113	481,880	247,215	729,095	5,312,963	3,560,717	8,873,680
FY 2032	258,656	119,357	378,013	497,079	231,537	728,615	5,444,546	3,425,718	8,870,264
FY 2033	263,788	114,124	377,912	512,756	215,364	728,121	5,579,545	3,287,211	8,866,756
FY 2034	269,021	108,787	377,808	528,929	198,682	727,611	5,718,052	3,145,101	8,863,153
FY 2035	274,359	103,343	377,702	545,611	181,473	727,085	5,860,162	2,999,291	8,859,453
FY 2036	279,802	97,792	377,594	562,820	163,722	726,542	6,005,972	2,849,680	8,855,652
FY 2037	285,353	92,131	377,484	580,571	145,411	725,982	6,155,584	2,696,164	8,851,748
FY 2038	291,015	86,357	377,371	598,882	126,522	725,404	6,309,099	2,538,639	8,847,738
FY 2039	296,788	80,469	377,257	617,771	107,038	724,809	6,466,624	2,376,995	8,843,619
FY 2040	302,677	74,463	377,140	637,256	86,939	724,194	6,628,268	2,211,119	8,839,388
FY 2041	308,682	68,339	377,021	657,355	66,206	723,560	6,794,144	2,040,898	8,835,041
FY 2042	314,806	62,093	376,899	678,088	44,819	722,906	6,964,365	1,866,211	8,830,576
FY 2043	321,052	55,724	376,775	699,475	22,757	722,232	7,139,052	1,686,938	8,825,990
FY 2044	327,421	49,228	376,649	721,536	-	721,536	7,318,325	1,502,953	8,821,278
FY 2045	333,917	42,603	376,520				6,758,017	1,337,602	8,095,619
FY 2046	340,542	35,846	376,389				6,923,367	1,168,019	8,091,387
FY 2047	347,299	28,956	376,255				7,092,951	994,091	8,087,041
FY 2048	354,189	21,929	376,118				7,266,879	815,702	8,082,580
FY 2049	361,216	14,762	375,979				7,445,268	632,732	8,078,000
FY 2050	368,383	7,454	375,836				7,628,238	445,060	8,073,298
FY 2051	375,691	-	375,691				7,815,910	252,559	8,068,469
FY 2052							4,451,791	125,012	4,576,803
FY 2053							4,207,928	-	4,207,928
FY 2054									
<b>Total</b>	<b>\$7,949,704</b>	<b>\$2,237,491</b>	<b>\$10,187,195</b>	<b>\$10,917,173</b>	<b>\$3,624,363</b>	<b>\$14,541,536</b>	<b>\$174,727,100</b>	<b>\$65,972,566</b>	<b>\$240,699,666</b>



# Debt

Outstanding Debt Service to Maturity									
Year	Other Debt								
	Series 2022 \$21,478,000 Utility System Refunding Obligations QC Water Co. (Refund 2014 WIFA Loan)			Series 2021 \$85,000,000 Sub-Lien Excise Tax & State-Shared Revenue Obligations Water & Sewer CIP Projects			Series 2013 \$19,425,093 Sub-Lien Water System Revenue Obligations H2O Water Co. Acquisition		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2025	\$ 1,049,000	\$ 521,864	\$ 1,570,864	\$ -	\$ 2,725,000	\$ 2,725,000	\$ 390,417	\$ 1,408,530	\$ 1,798,947
FY 2026	1,079,000	491,112	1,570,112				421,651	1,375,888	1,797,539
FY 2027	1,110,000	459,477	1,569,477				455,383	1,340,644	1,796,027
FY 2028	1,143,000	426,902	1,569,902				491,813	1,302,589	1,794,402
FY 2029	1,176,000	393,386	1,569,386				531,159	1,261,496	1,792,655
FY 2030	1,210,000	358,901	1,568,901				573,651	1,217,126	1,790,777
FY 2031	1,245,000	323,418	1,568,418				619,543	1,169,216	1,788,759
FY 2032	1,281,000	286,910	1,567,910				669,107	1,117,482	1,786,589
FY 2033	1,318,000	249,347	1,567,347				722,635	1,061,619	1,784,254
FY 2034	1,356,000	210,701	1,566,701				780,446	1,001,295	1,781,741
FY 2035	1,395,000	170,943	1,565,943				842,882	936,159	1,779,041
FY 2036	1,435,000	130,046	1,565,046				910,312	865,822	1,776,134
FY 2037	1,477,000	87,951	1,564,951				983,137	789,868	1,773,005
FY 2038	1,523,000	44,546	1,567,546				1,061,788	707,849	1,769,637
FY 2039	1,563,000	-	1,563,000				1,146,731	619,280	1,766,011
FY 2040							1,238,470	523,639	1,762,109
FY 2041							1,337,548	420,360	1,757,908
FY 2042							1,444,551	308,829	1,753,380
FY 2043							1,560,115	188,390	1,748,505
FY 2044							1,684,925	58,328	1,743,253
FY 2045									
FY 2046									
FY 2047									
FY 2048									
FY 2049									
FY 2050									
FY 2051									
FY 2052									
FY 2053									
FY 2054									
<b>Total</b>	<b>\$19,360,000</b>	<b>\$4,155,500</b>	<b>\$23,515,500</b>	<b>\$0</b>	<b>\$2,725,000</b>	<b>\$2,725,000</b>	<b>\$17,866,264</b>	<b>\$17,674,409</b>	<b>\$35,540,673</b>



# Debt

Outstanding Debt Service to Maturity						
Year	Other Debt			Total Enterprise Funds		
	Principal	Interest	Total	Principal	Interest	Total
	Series 2014 \$3,845,000 GADA Refunding Obligations GWRP Sewer Improvements			Total Utility System Obligations		
FY 2025	\$ 315,000	\$ 71,500	\$ 386,500	\$ 4,490,007	\$ 9,028,936	\$ 13,518,943
FY 2026	330,000	55,000	385,000	6,533,872	6,108,237	12,642,109
FY 2027	350,000	37,500	387,500	6,734,409	5,905,063	12,639,472
FY 2028	365,000	19,250	384,250	6,937,634	5,694,317	12,631,951
FY 2029	385,000	-	385,000	7,151,846	5,475,439	12,627,284
FY 2030				6,968,357	5,268,326	12,236,683
FY 2031				7,177,506	5,053,351	12,230,857
FY 2032				7,394,653	4,830,109	12,224,763
FY 2033				7,620,180	4,598,176	12,218,357
FY 2034				7,854,498	4,357,097	12,211,595
FY 2035				8,098,044	4,106,393	12,204,437
FY 2036				8,351,284	3,845,547	12,196,831
FY 2037				8,615,721	3,573,983	12,189,704
FY 2038				8,893,887	3,291,034	12,184,920
FY 2039				9,176,355	2,996,275	12,172,630
FY 2040				7,866,738	2,734,758	10,601,497
FY 2041				8,131,692	2,461,258	10,592,949
FY 2042				8,408,916	2,175,040	10,583,956
FY 2043				8,699,167	1,875,328	10,574,495
FY 2044				9,003,250	1,561,281	10,564,531
FY 2045				6,758,017	1,337,602	8,095,619
FY 2046				6,923,367	1,168,019	8,091,387
FY 2047				7,092,951	994,091	8,087,041
FY 2048				7,266,879	815,702	8,082,580
FY 2049				7,445,268	632,732	8,078,000
FY 2050				7,628,238	445,060	8,073,298
FY 2051				7,815,910	252,559	8,068,469
FY 2052				4,451,791	125,012	4,576,803
FY 2053				4,207,928	-	4,207,928
FY 2054						
<b>Total</b>	<b>\$1,745,000</b>	<b>\$183,250</b>	<b>\$1,928,250</b>	<b>\$213,698,364</b>	<b>\$90,710,724</b>	<b>\$304,409,089</b>







# Appendix

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FY 2024/25 Adopted Budget Resolution

State Auditor General Schedules

Position Listing

Acronyms

Glossary



**RESOLUTION 1592-24**

**TOWN OF QUEEN CREEK**

**Resolution for the Adoption of the Budget**

**Fiscal Year 2025**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on May 1, 2024, in accordance with adopted financial policies, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, and did also make an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Queen Creek, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Town Council met on May 15, 2024, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

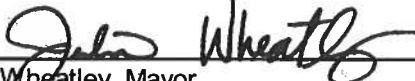
WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on May 15, 2024, at the office of the Town Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A); therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules attached hereto as Attachment 3, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Queen Creek for the fiscal year 2024-2025.

Passed by the Mayor and Queen Creek Town Council, this 15th day of May 2024.

FOR THE TOWN OF QUEEN CREEK:

  
\_\_\_\_\_  
Julia Wheatley, Mayor

ATTESTED TO:

  
\_\_\_\_\_  
Maria Gonzalez, Town Clerk

REVIEWED BY:

  
\_\_\_\_\_  
Bruce Gardner, Town Manger

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Attorneys for the Town  
Dickinson Wright

**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

<u>Expenditure limitation comparison</u>	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

\* 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	
<b>Emergency Services Fund</b>			
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**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<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	47,790,695
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	3,412,735
LTAFF				
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	3,412,735
<b>Economic Development Total</b>	<b>\$ 5,995,465</b>	<b>\$ 33,651</b>	<b>\$ 6,029,116</b>	<b>\$ 5,394,253</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	47,790,695
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>\$ 240,597,960</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>





# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
<b>General Fund</b>			
<b>Town Manger</b>			
TOWN MANAGER	1.00	1.00	1.00
ASSISTANT TOWN MANAGER	1.00	1.00	1.00
MANAGEMENT SUPPORT SPECIALIST	1.00	1.00	1.00
INTERGOVERN. RELATIONS DIRECTOR	1.00	1.00	1.00
MANAGEMENT ANALYST	-	1.00	1.00
<b>Total Town Manger</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Town Clerk</b>			
TOWN CLERK	1.00	1.00	1.00
DEPUTY TOWN CLERK	1.00	1.00	1.00
<b>Total Town Clerk</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Town Manager/Legal Services/Clerk</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Finance</b>			
<b>GENERAL FUND</b>			
DIRECTOR, FINANCE	1.00	1.00	1.00
DEPUTY DIRECTOR, FINANCE*	1.00	1.00	1.00
FINANCIAL SERVICES ADMINISTRATOR	1.00	1.00	1.00
ACCOUNTANT, SENIOR	1.00	1.00	1.00
ACCOUNTANT	2.00	2.00	2.00
FINANCIAL SERVICES TECHNICIAN, SENIOR	-	-	1.00
FINANCIAL SERVICES TECHNICIAN	2.00	2.00	2.00
PAYROLL ANALYST	1.00	1.00	1.00
PAYROLL TECHNICIAN, SENIOR	1.00	1.00	2.00
PROCUREMENT ADMINISTRATOR	1.00	1.00	1.00
PROCUREMENT OFFICER, SENIOR	2.00	2.00	2.00
PROCUREMENT OFFICER	1.00	1.00	1.00
PROCUREMENT SPECIALIST	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, PRINCIPAL	-	1.00	1.00
FINANCIAL SERVICES ANALYST	1.00	1.00	-
<b>CIP - FINANCE</b>			
DEPUTY DIRECTOR, CIP	1.00	1.00	1.00
CIP ACCOUNTANT, SENIOR	-	-	1.00
PROCUREMENT ANALYST, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST, SENIOR	-	1.00	1.00
FINANCIAL SERVICES ANALYST	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR	1.00	-	1.00
<b>OTHER FUNDS</b>			
FINANCIAL SERVICES MANAGER*	1.00	1.00	1.00
<b>ENTERPRISE FUNDS - CUSTOMER SERVICE</b>			
CUST. SERVICE & BILLING ADMINISTRATOR*	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, PRINCIPAL*	1.00	1.00	1.00
TECHNICAL APPLICATIONS ANALYST, PRINCIPAL*	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR*	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST*	2.00	3.00	3.00
MANAGEMENT SUPPORT ASSISTANT	0.48	0.48	0.48
CUSTOMER SERVICE SUPERVISOR*	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE, LEAD*	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE, SENIOR*	2.00	2.00	2.00
CUSTOMER SERVICE REPRESENTATIVE*	3.00	3.00	3.00
CUSTOMER SERVICE REPRESENTATIVE, TEMP*	3.00	4.00	4.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
BUSINESS ANALYST, SENIOR*	1.00	1.00	1.00
CUSTOMER SERVICE SPECIALIST*	1.00	1.00	1.00
<b>Total Finance</b>	<b>39.48</b>	<b>42.48</b>	<b>45.48</b>

<b>Budget</b>			
REVENUE MANAGER	-	1.00	1.00
REVENUE ANALYST	0.50	-	-
FINANCIAL SERVICES ANALYST	-	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR	4.00	4.00	4.00
<b>Total Budget</b>	<b>4.50</b>	<b>6.00</b>	<b>6.00</b>

<b>Total Finance</b>	<b>43.98</b>	<b>48.48</b>	<b>51.48</b>
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<b>Human Resources</b>			
<i>Human Resources</i>			
DIRECTOR, HR	1.00	1.00	1.00
HUMAN RESOURCES ANALYST	1.00	2.00	2.00
HUMAN RESOURCES ANALYST, SENIOR	3.00	3.00	3.00
HUMAN RESOURCES SPECIALIST	1.00	2.00	3.00
<b>Total Human Resources</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>

<b>Total Human Resources</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>
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<b>Information Technology</b>			
<i>Information Technology</i>			
DIRECTOR, IT	1.00	1.00	1.00
IT SYSTEMS MANAGER	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00
IT ANALYST	3.00	3.00	3.00
IT TECHNICIAN	-	-	3.00
IT BUSINESS ANALYST	-	1.00	1.00
IT SECURITY ANALYST	-	1.00	1.00
IT ANALYST, PRINCIPAL	-	1.00	1.00
DATABASE ADMINISTRATOR	-	-	1.00
IT PROJECT MANAGER, SENIOR	1.00	1.00	1.00
IT PROJECT MANAGER	2.00	2.00	2.00
BUSINESS ANALYST, PRINCIPAL	1.00	1.00	1.00
BUSINESS ANALYST, SENIOR	1.00	2.00	3.00
IT APPLIED TECHNOLOGY MANAGER	1.00	1.00	1.00
IT GIS MANAGER	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR, SENIOR	1.00	1.00	1.00
GIS ANALYST*	1.00	1.00	1.00
GIS TECHNICIAN	1.00	1.00	1.00
MANAGEMENT ANALYST, SENIOR	1.00	1.00	1.00
<b>Total Information Technology</b>	<b>17.00</b>	<b>21.00</b>	<b>26.00</b>

<b>Total Information Technology</b>	<b>17.00</b>	<b>21.00</b>	<b>26.00</b>
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<b>Community Services</b>			
<i>Communications &amp; Marketing</i>			
DIRECTOR, COMMUNITY SERVICES	1.00	1.00	1.00
PUBLIC INFORMATION OFFICER	1.00	1.00	1.00
PUBLIC INFORMATION SPECIALIST	1.00	1.00	1.00





# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
MARKETING & COMMUNICATIONS MANAGER	1.00	1.00	1.00
COMMUNITY OUTREACH SPECIALIST	1.00	1.00	1.00
DIGITAL MEDIA SPECIALIST	1.00	1.00	1.00
VOLUNTEER COORDINATOR	1.00	1.00	1.00
MARKETING & COMMUNICATIONS TECHNICIAN	1.00	1.00	1.00
<b>Total Communications &amp; Marketing</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**Recreation Programs**

DEPUTY DIRECTOR	1.00	1.00	1.00
RECREATION MANAGER	1.00	1.00	1.00
MANAGEMENT ANALYST	-	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
RECREATION SUPERVISOR	1.00	1.00	1.00
RECREATION COORDINATOR, SENIOR	1.00	1.00	2.00
RECREATION COORDINATOR	2.00	4.00	6.00
RECREATION TECHNICIAN, SENIOR	1.50	2.00	2.00
RECREATION TECHNICIAN	0.75	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE	-	-	3.00
<b>Total Recreation Programs*</b>	<b>10.25</b>	<b>14.00</b>	<b>20.00</b>

\*FTE count does not include pooled positions for seasonal employees, which currently calculates to 31.85 FTEs.

**Aquatics**

AQUATICS SUPERVISOR	1.00	1.00	1.00
AQUATICS COORDINATOR	-	-	1.00
<b>Total Aquatics</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

\*FTE count does not include pooled positions for seasonal employees, which currently calculates to 26.73 FTEs.

**Parks Rangers**

PARK RANGER, SENIOR	1.00	1.00	1.00
PARK RANGER	3.00	4.00	4.00
PARK RANGER (PT)	1.00	1.00	1.00
<b>Total Parks Rangers</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>

**Parks and Grounds Maintenance**

SUPERINTENDENT - PARKS	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - PARKS & GROUNDS	2.00	2.00	2.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
MAINTENANCE LEAD - PARKS & GROUNDS	4.00	5.00	6.00
MAINTENANCE TECHNICIAN, SENIOR - PARKS & GROUNDS	1.00	2.00	2.00
MAINTENANCE TECHNICIAN - PARKS & GROUNDS	6.00	16.00	22.00
MAINTENANCE SPECIALIST - PARKS & GROUNDS	5.00	6.00	5.00
MAINTENANCE ASSISTANT	6.00	6.00	-
MAINTENANCE ASSISTANT (PT)	0.43	0.43	0.43
<b>Total Parks &amp; Grounds Maintenance</b>	<b>26.43</b>	<b>39.43</b>	<b>39.43</b>

<b>Total Community Services</b>	<b>50.68</b>	<b>68.43</b>	<b>75.43</b>
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**Economic Development**

**Economic Development**

DIRECTOR, ECONOMIC DEVELOPMENT	1.00	1.00	1.00
ECONOMIC DEVELOPMENT PROGRAM MANAGER	1.00	1.00	1.00
ECONOMIC DEVELOPMENT PROJECT MANAGER	1.00	1.00	1.00
ECONOMIC DEVELOPMENT SPECIALIST	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
<b>Total Economic Development</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Economic Development</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Development Services</b>			
<b>Development Services Administration</b>			
DIRECTOR, DEVELOPMENT SERVICES	1.00	1.00	1.00
PLANNER, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST	1.00	1.00	1.00
<b>Total Development Services Administration</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Planning</b>			
PLANNING MANAGER	1.00	1.00	1.00
PLANNER, PRINCIPAL	-	1.00	1.00
PLANNING TECHNICIAN	-	1.00	1.00
PLANNER I	1.00	1.00	1.00
PLANNER II	2.00	1.00	1.00
<b>Total Planning</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Engineering</b>			
TOWN ENGINEER	1.00	1.00	1.00
ENGINEER, PRINCIPAL	1.00	1.00	1.00
ENGINEER	1.00	1.00	1.00
ENGINEERING TECHNICIAN, SENIOR	1.00	2.00	2.00
ENGINEERING INSPECTOR SUPERVISOR	1.00	1.00	1.00
ENGINEERING INSPECTOR, SENIOR	1.00	1.00	1.00
ENGINEERING INSPECTOR	2.00	3.00	3.00
ENGINEER, SENIOR	1.00	-	-
<b>Total Engineering</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Building Safety</b>			
BUILDING OFFICIAL	1.00	1.00	1.00
ASSISTANT BUILDING OFFICIAL	1.00	1.00	1.00
BUILDING INSPECTOR	2.00	2.00	2.00
BUILDING INSPECTOR, SENIOR	3.00	3.00	3.00
PERMIT ASSISTANT	1.00	1.00	1.00
PERMIT TECHNICIAN, SENIOR	1.00	1.00	1.00
PERMIT TECHNICIAN	1.00	1.00	1.00
BUILDING PLANS EXAMINER	1.00	1.00	1.00
BUILDING PLANS EXAMINER, SENIOR	1.00	1.00	1.00
<b>Total Building Safety</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Neighborhood Preservation</b>			
CODE COMPLIANCE SUPERVISOR	1.00	-	-
CODE COMPLIANCE OFFICER, SENIOR	1.00	1.00	1.00
CODE COMPLIANCE OFFICER	1.00	1.00	1.00
<b>Total Neighborhood Preservation</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Development Services</b>	<b>31.00</b>	<b>32.00</b>	<b>32.00</b>
<b>Public Works</b>			
<b>Public Works Administration</b>			
DIRECTOR, PUBLIC WORKS	1.00	1.00	1.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
TRANSPORTATION DEPUTY DIRECTOR	-	1.00	1.00
MANAGEMENT ANALYST	1.00	1.00	1.00
PUBLIC WORKS COORDINATOR	1.00	1.00	1.00
OPERATIONS MANAGER	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	2.00	2.00	2.00
<b>Total Public Works Administration</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Facilities Maintenance</b>			
SUPERINTENDENT - FACILITIES	1.00	1.00	1.00
FACILITIES SUPERVISOR	-	-	1.00
FACILITY SERVICES SPECIALIST, SENIOR	1.00	2.00	2.00
FACILITY SERVICES SPECIALIST, LEAD	1.00	1.00	1.00
FACILITY SERVICES TECHNICIAN	1.00	1.00	1.00
FACILITY SERVICES SPECIALIST	2.00	2.00	3.00
CUSTODIAN	2.00	2.00	5.00
<b>Total Facilities Maintenance</b>	<b>8.00</b>	<b>9.00</b>	<b>14.00</b>
<b>Fleet Maintenance</b>			
SUPERINTENDENT - FLEET	1.00	1.00	1.00
SUPPORT COORDINATOR	-	-	1.00
MECHANIC LEAD	2.00	3.00	3.00
MECHANIC	3.00	5.00	8.00
FLEET PARTS SPECIALIST	1.00	2.00	2.00
FLEET ANALYST	1.00	1.00	1.00
MAINTENANCE TECHNICIAN - FLEET	1.00	1.00	1.00
<b>Total Fleet Maintenance</b>	<b>9.00</b>	<b>13.00</b>	<b>17.00</b>
<b>Traffic</b>			
TRAFFIC SIGNAL & LIGHTING SUPERVISOR	1.00	1.00	1.00
TRAFFIC SIGNAL & LIGHTING LEAD	-	1.00	1.00
TRAFFIC SIGNAL & LIGHTING SPECIALIST	2.00	3.00	3.00
MANAGEMENT ANALYST	-	-	1.00
TRAFFIC ENGINEER	1.00	1.00	1.00
TRAFFIC ENGINEERING ANALYST	1.00	1.00	1.00
PAVEMENT PRESERVATION INSPECTOR	1.00	1.00	1.00
<b>Total Traffic</b>	<b>6.00</b>	<b>8.00</b>	<b>9.00</b>
<b>Total Public Works</b>	<b>29.00</b>	<b>37.00</b>	<b>47.00</b>
<b>Total General Fund</b>	<b>188.66</b>	<b>226.91</b>	<b>252.91</b>
<b>Other Operating Funds</b>			
<b>CIP Administration</b>			
DIRECTOR, CIP	1.00	1.00	1.00
OPERATIONS MANAGER	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
CAPITAL IMPROVEMENT MANAGER	1.00	1.00	1.00
PROJECT MANAGER, SENIOR	2.00	2.00	2.00
PROJECT MANAGER	4.00	4.00	4.00
ASSISTANT PROJECT MANAGER	1.00	1.00	-
CIP INSPECTOR	1.00	1.00	1.00
CIP INSPECTOR, SENIOR	1.00	1.00	2.00
CIP INSPECTOR SUPERVISOR	1.00	1.00	1.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
UTILITY INSPECTOR SUPERVISOR	-	-	1.00
FINANCIAL SERVICES ADMINISTRATOR	1.00	1.00	
CAPITAL PROJECT CONTRACT ANALYST	1.00	1.00	-
PROCUREMENT ANALYST, SENIOR	1.00	1.00	-
PROGRAM MANAGER - REAL ESTATE	1.00	1.00	1.00
<b>Total CIP Administration</b>	<b>18.00</b>	<b>18.00</b>	<b>16.00</b>
<b><i>HURF/Streets Fund - Public Works</i></b>			
OPERATIONS MANAGER	1.00	1.00	1.00
PROJECT MANAGER	1.00	1.00	1.00
SUPERINTENDENT - STREETS	1.00	1.00	1.00
STREET SUPERVISOR - STREETS	-	1.00	2.00
MAINTENANCE LEAD - STREETS	3.00	3.00	3.00
MAINTENANCE SPECIALIST - STREETS	5.00	6.00	7.00
MAINTENANCE TECHNICIAN - STREETS	8.00	8.00	8.00
<b>Total HURF/Streets Fund - Public Works</b>	<b>19.00</b>	<b>21.00</b>	<b>23.00</b>
<b><i>Solid Waste Fund - Public Works</i></b>			
OPERATIONS MANAGER	1.00	1.00	1.00
ENVIRONMENTAL SERVICES COORDINATOR	1.00	1.00	1.00
ENVIRONMENTAL TECHNICIAN, SENIOR	-	2.00	2.00
ENVIRONMENTAL TECHNICIAN	1.00		
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
<b>Total Solid Waste Fund - Public Works</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
<b><i>Horseshoe Park Equestrian Centre (HPEC) Fund - Economic Development</i></b>			
HPEC GENERAL MANAGER	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - HPEC	1.00	1.00	1.00
MAINTENANCE SPECIALIST LEAD - HPEC	-	-	1.00
MAINTENANCE SPECIALIST - HPEC	5.00	5.00	4.00
FACILITY SERVICES SPECIALIST - HPEC	-	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
<b>Total HPEC Fund</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Utilities</b>			
<b><i>Water Fund</i></b>			
<b><i>Water - Administration</i></b>			
DIRECTOR, UTILITIES	1.00	1.00	1.00
DEPUTY DIRECTOR, UTILITIES	1.00	1.00	1.00
UTILITY SERVICES MANAGER - INFRASTRUCTURE	1.00	1.00	1.00
OPERATIONS MANAGER - UTILITIES	1.00	1.00	1.00
MANAGEMENT ANALYST, PRINCIPAL	1.00	1.00	1.00
MANAGEMENT ANALYST	-	-	1.00
MANAGEMENT ANALYST, ASSOCIATE	1.00	1.00	-
PRINCIPAL APPLICATIONS ANALYST	1.00	1.00	-
<b>Total Water - Administration</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>
<b><i>Water - Engineering</i></b>			
ENGINEER, PRINCIPAL - UTILITIES	1.00	1.00	1.00
PROJECT MANAGER, SENIOR	-	1.00	1.00
UTILITY INSPECTOR SUPERVISOR	1.00	1.00	1.00
UTILITY INSPECTOR	1.00	2.00	2.00
<b>Total Water - Engineering</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>





# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
<b>Water - Field Ops Meters</b>			
SUPERINTENDENT - UTILITIES SUPPORT SERVICES	1.00	1.00	1.00
FIELD SUPERVISOR - METERS	2.00	2.00	2.00
ASSISTANT PROJECT MANAGER	1.00	1.00	1.00
INVENTORY SPECIALIST	-	1.00	1.00
PRINCIPAL APPLICATIONS ANALYST	-	-	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
BUSINESS ANALYST, ASSOCIATE	1.00	1.00	1.00
UTILITY SERVICES TECHNICIAN, SENIOR - METERS	3.00	3.00	3.00
UTILITY SERVICES TECHNICIAN - METERS	2.00	2.00	2.00
UTILITY SERVICES TECHNICIAN - METERS (TEMP)	2.00	2.00	2.00
<b>Total Water - Field Ops Meters</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>
<b>Water - GIS</b>			
FIELD SUPERVISOR - LOCATES	1.00	1.00	1.00
GIS ANALYST	1.00	1.00	1.00
UTILITY LOCATOR	5.00	5.00	5.00
<b>Total Water - GIS</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Water - Irrigation</b>			
FIELD SUPERVISOR - IRRIGATION	1.00	1.00	1.00
UTILITY ASSISTANT - IRRIGATION	1.00	1.00	1.00
UTILITY SERVICES TECHNICIAN - IRRIGATION	2.00	2.00	2.00
<b>Total Water - Irrigation</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Water - Conservation</b>			
WATER CONSERVATION SPECIALIST	1.00	1.00	2.00
WATER CONSERVATION SPECIALIST (PT)	-	0.50	0.50
<b>Total Water - Conservation</b>	<b>1.00</b>	<b>1.50</b>	<b>2.50</b>
<b>Water - Distribution</b>			
UTILITY SERVICES SUPERVISOR - REPAIR	1.00	1.00	1.00
FIELD SUPERVISOR - REPAIR	1.00	2.00	2.00
UTILITY SERVICES MANAGER - WELLS	1.00	1.00	1.00
FIELD SUPERVISOR - WELLS	1.00	1.00	1.00
UTILITY SPECIALIST, SENIOR - WELLS	6.00	6.00	6.00
UTILITY SUPERVISOR - METERS	1.00	1.00	1.00
UTILITY SPECIALIST, SENIOR - REPAIR	1.00	1.00	1.00
UTILITY SPECIALIST - REPAIR	7.00	6.00	7.00
ELECTRICIAN/I&C SPECIALIST	1.00	1.00	2.00
<b>Total Water - Distribution</b>	<b>53.00</b>	<b>56.50</b>	<b>59.50</b>
<b>Water - Resources</b>			
MANAGEMENT ANALYST	1.00	1.00	1.00
WATER CONSERVATION PROGRAM MANAGER	-	1.00	1.00
WATER RESOURCES PROGRAM MANAGER	1.00	1.00	1.00
<b>Total Water - Resources</b>	<b>1.00</b>	<b>2.00</b>	<b>3.00</b>
<b>Total Water Fund</b>	<b>57.00</b>	<b>61.50</b>	<b>64.50</b>
<b>Sewer Fund</b>			
UTILITY SUPERVISOR - SEWERS	1.00	1.00	1.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
FIELD SUPERVISOR - SEWERS	1.00	1.00	1.00
UTILITY SERVICES COORDINATOR	1.00	1.00	1.00
UTILITY SPECIALIST - SEWERS	3.00	3.00	3.00
<b>Total Sewer Fund</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Total Utilities - Water &amp; Sewer Funds</b>	<b>63.00</b>	<b>67.50</b>	<b>70.50</b>
<b>Emergency Services Fund</b>			
<b>Fire Administration</b>			
FIRE CHIEF	1.00	1.00	1.00
DEPUTY FIRE CHIEF	1.00	1.00	1.00
PROGRAM MANAGER - EMERGENCY MANAGEMENT	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST, PRINCIPAL	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
<b>Total Fire Administration</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Fire Operations</b>			
DEPUTY FIRE CHIEF	1.00	1.00	1.00
FIRE BATTALION CHIEF	3.00	3.00	3.00
FIRE CAPTAIN	18.00	18.00	19.00
FIRE ENGINEER	15.00	15.00	15.00
FIREFIGHTER	36.00	36.00	39.00
<b>Total Fire Operations</b>	<b>73.00</b>	<b>73.00</b>	<b>77.00</b>
<b>Fire Prevention Bureau</b>			
FIRE MARSHALL	1.00	1.00	1.00
DEPUTY FIRE MARSHALL	-	1.00	1.00
FIRE INSPECTOR	1.00	1.00	1.00
FIRE CAPTAIN	-	-	1.00
<b>Total Fire Prevention Bureau</b>	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>
<b>Fire Training</b>			
DEPUTY FIRE CHIEF	1.00	1.00	1.00
FIRE CAPTAIN	-	-	1.00
<b>Total Fire Training</b>	<b>-</b>	<b>-</b>	<b>1.00</b>
<b>Emergency Transportation Service</b>			
FIRE CAPTAIN	-	-	1.00
CIVILIAN PARAMEDIC	12.00	12.00	12.00
CIVILIAN EMT	12.00	12.00	12.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
COMPLIANCE OFFICER	1.00	1.00	1.00
<b>Total Emergency Transportation Service</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>
<b>Fire - Medical</b>			
PROGRAM MANAGER - EMS	1.00	1.00	1.00
<b>Total Fire - Medical</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Fire &amp; Medical</b>	<b>109.00</b>	<b>110.00</b>	<b>117.00</b>
<b>Police Administration</b>			
POLICE CHIEF	1.00	1.00	1.00



# Position Listing

Queen Creek Authorized Positions	FY 2022/23 Revised	FY 2023/24 Adopted	FY 2024/25 Adopted
MANAGEMENT ANALYST	1.00	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE	1.00	1.00	1.00
<b>Total Police Administration</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Police Patrol</b>			
POLICE COMMANDER	-	1.00	1.00
POLICE LIEUTENANT	1.00	3.00	3.00
POLICE SERGEANT	6.00	7.00	10.00
POLICE OFFICER	51.00	48.00	50.00
<b>Total Police Patrol</b>	<b>58.00</b>	<b>59.00</b>	<b>64.00</b>
<b>Police Records Management</b>			
POLICE RECORDS SUPERVISOR	1.00	1.00	-
POLICE RECORDS SPECIALIST, LEAD	2.00	2.00	-
POLICE RECORDS SPECIALIST	2.00	4.00	-
<b>Total Police Records Management</b>	<b>5.00</b>	<b>7.00</b>	<b>-</b>
<b>Police Special Operations</b>			
POLICE COMMANDER	-	1.00	1.00
POLICE LIEUTENANT	2.00	2.00	2.00
POLICE SERGEANT	5.00	5.00	5.00
POLICE OFFICER	9.00	22.00	30.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
POLICE SECTION MANAGER	-	1.00	1.00
POLICE PROGRAM SUPPORT SPECIALIST	-	1.00	1.00
POLICE SUPPORT SERVICES SUPERVISOR	-	1.00	1.00
CRIME/INTEL SUPERVISOR	-	-	1.00
CRIME/INTEL SPECIALIST	-	-	2.00
CRIME SCENE/EVIDENCE SUPERVISOR	-	-	1.00
CRIME SCENE/EVIDENCE SPECIALIST	-	-	1.00
CRIME SCENE/EVIDENCE TECHNICIAN	2.00	2.00	2.00
CRIME/INTEL ANALYST	1.00	1.00	2.00
POLICE INVESTIGATOR, SENIOR	-	-	1.00
POLICE SUPPORT SPECIALIST	3.00	4.00	4.00
POLICE RECORDS SUPERVISOR	-	-	1.00
POLICE RECORDS SPECIALIST, LEAD	-	-	2.00
POLICE RECORDS SPECIALIST	-	-	4.00
SPECIAL SUPPORT	-	-	28.00
<b>Total Police Special Operations</b>	<b>23.00</b>	<b>41.00</b>	<b>91.00</b>
<b>Total Police</b>	<b>89.00</b>	<b>110.00</b>	<b>158.00</b>
<b>Total Emergency Services Fund</b>	<b>198.00</b>	<b>220.00</b>	<b>275.00</b>
<b>Summary</b>			
<b>Total Town Employees (less elected officials)</b>	<b>498.66</b>	<b>567.41</b>	<b>651.41</b>
Elected Officials	7.00	7.00	7.00
Total All	505.66	574.41	658.41
# - Change from Prior FY		68.75	84.00
% - Change from Prior FY		14%	15%



# Acronyms

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<b>ACFR</b> – Annual Comprehensive Financial Report	<b>GFOA</b> – Government Finance Officers Association
<b>ACMA</b> – Arizona City/County Management Association	<b>GFOAz</b> – Government Finance Officers Association of Arizona
<b>ADEQ</b> – Arizona Department of Environmental Quality	<b>GWRP</b> – Greenfield Water Reclamation Plant
<b>ADOT</b> – Arizona Department of Transportation	<b>HR</b> – Human Resources
<b>ADOR</b> – Arizona Department of Revenue	<b>HPEC</b> – Horseshoe Park Equestrian Centre
<b>ADWR</b> – Arizona Department of Water Resources	<b>HURF</b> – Highway User Revenue Fund
<b>A.R.S</b> – Arizona Revised Statute	<b>ICMA</b> – International City Managers Association
<b>ASRS</b> – Arizona State Retirement System	<b>IIP</b> – Infrastructure Improvement Plan
<b>CAAG</b> – Central Arizona Association of Governments	<b>IT</b> – Information Technology
<b>CAGRD</b> – Central Arizona Groundwater Replenishment District	<b>KRA</b> – Key Result Area
<b>CAP</b> – Central Arizona Project	<b>LEED</b> – Leading Through Education & Environmental Design
<b>CDBG</b> – Community Development Block Grant	<b>LTAf</b> – Local Transportation Assistance Fund
<b>CERT</b> - Community Emergency Response Team	<b>MAG</b> – Maricopa Association of Governments
<b>CIL</b> - Cash-in-Lieu	<b>MCSO</b> – Maricopa County Sheriff’s Office
<b>CIP</b> – Capital Improvement Program	<b>M&amp;O</b> – Maintenance & Operations
<b>CMAQ</b> – Congestion Mitigation & Air Quality	<b>O &amp; M</b> – Operations & Maintenance
<b>CMR</b> – Communications, Marketing & Recreation	<b>OSHA</b> – Occupational Safety and Health Administration
<b>CPI</b> – Consumer Price Index	<b>PMGAA</b> – Phoenix Mesa Gateway Airport Authority
<b>CSP</b> – Corporate Strategic Plan	<b>PRV</b> – Pressure Reducing Valve
<b>CY</b> – Calendar Year	<b>PSPRS</b> – Public Safety Personnel Retirement System
<b>DEQ</b> – Department of Environmental Quality	<b>PSPRS TIER 1</b> – Sworn Fire staff hired prior to 1/1/2012
<b>EEO</b> – Equal Employment Opportunity	<b>PSPRS TIER 2</b> – Sworn Fire staff hired on/after 1/1/2012 but prior to 7/1/2017
<b>EMS</b> – Emergency Medical Services	<b>PSPRS TIER 3</b> – Sworn Fire staff hired on/after 7/1/2017
<b>EMT</b> – Emergency Medical Technician	<b>ROI</b> – Return on Investment
<b>EOC</b> – Emergency Operations Center	<b>SLID</b> – Street Light Improvement District
<b>FASB</b> – Financial Accounting Standards Board	<b>TIP</b> – Transportation Improvement Plan
<b>FICA</b> – Federal Insurance Contribution Act	<b>WIFA</b> – Water Infrastructure Financing Authority
<b>FMLA</b> – Family and Medical Leave Act	
<b>FTE</b> – Full-Time Equivalent	
<b>FY</b> – Fiscal Year	
<b>GAAP</b> – General Accepted Accounting Principles	
<b>GADA</b> – Greater Arizona Development Authority	
<b>GASB</b> – Government Accounting Standards Board	
<b>GIS</b> – Geographic Information System	





# Glossary

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## A

**Account** – An organizational budget/operating unit within a Town department or division.

**Accrual** – A liability due to an expense for which no invoice has yet been received.

**Actual** – As used in the fund summaries and division summaries within the budget document, represents the actual cost results of operations.

**Adopted Budget** – Represents the current fiscal year budget and spending limit as approved by formal action of the Town Council.

**Amortization** – Recognition of expense of a debt by regular intervals over a specific period of time.

**Allocation** – A part of a lump sum appropriation that is designated for expenditure by specific organization units and/or for special purposes, activities, or subjects.

**Appropriation** – Authorization by the Town Council which permits the Town to incur obligations to make expenditures for a specific purpose, referred to as expenditure authority

**Assessed Valuation** – A value that is established for real and personal property used as a basis for levying property taxes. Property values are established by the County Assessor and the State as a basis for levying taxes.

**Asset** – A resource owned or held by a government that has monetary value.

**Audit** – An official inspection of an individual's or organization's accounts, typically by an independent body.

**Available Fund Balance** – Funds remaining from the prior year that are available for appropriation in the current year.

## B

**Balanced Budget** – A budget that contains ongoing revenues equal to the ongoing expenditures of the Town.

**Base Budget** – The ongoing expense necessary to maintain desired service levels. Changes in demand and activity level may create the need for additional resources or make available resources for other purposes.

**Bond** – A long-term "IOU" or promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (maturity date). Bonds are used primarily for financing capital projects.

**Bond Rating** – The measure of the quality and safety of a bond. It indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

**Budget Amendment** – A change of budget appropriation between expenditure accounts that is different from the original adopted budget. Budget amendments do not change the legal spending limit adopted by the Town Council.

**Budget Calendar** – A schedule of key dates and milestones in preparation, adoption and administration of the budget.

**Budget Message** – The opening section of the budget document, which provides a general summary of the most important aspects of the budget, changes from the previous fiscal year, key issues impacting the budget and recommendations regarding the financial policy for the upcoming period.



# Glossary

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**Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

## C

**Capital Budget** – The first year of the five-year Capital Improvement Program (CIP) becomes the fiscal commitment to develop projects for the current fiscal year. The capital budget reflects appropriations for items that have a high monetary value (\$50,000 or more), are long-term in nature, add to the capital assets or infrastructure of the Town, and are generally financed on a long-term basis.

**Capital Improvement Program** – The Capital Improvement Program (CIP) is a comprehensive projection of capital investment projects, which identifies priorities as to need, method of financing, and project costs and revenues over a five-year period. It is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget. The capital improvement program for the ensuing year must be formally adopted during the budget approval process.

**Capital Outlay** – Payments made in cash or cash equivalents over a period of more than one year; they are also known as capital expenditures. Capital outlays are used to acquire assets or improve the useful life of existing assets.

**Carry Over / Carry Forward** – Year-end unused expenditure authority from the prior fiscal year budget included in new year budget to cover obligations that cross fiscal years for approved capital projects or other one-time expenses.

**Cash-in-lieu** – Funding for capital projects the Town requires from developers in lieu of them constructing necessary off-site improvements related to their development project.

**Citizen Corps** – a program under the Department of Homeland Security that provides training for the population of the United States to assist in the recovery after a disaster or terrorist attack.

**Commodities** – Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants, etc.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** – A budgetary reserve set aside for emergency or unanticipated expenses and/or revenue shortfalls. The Town Council must approve all contingency expenditures.

**Contractual Services** – Expenditures for services such as rentals, insurance, maintenance, etc. that are generally purchased by the Town through an approved contract.

## D

**Debt Service** – The cost of paying principal, interest and related service charges on borrowed money according to a predetermined payment schedule.

**Department** – A major administrative division of the Town with overall management responsibility for an operation or a group of related operations.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.



# Glossary

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**Development Impact Fee** – Fee charged to new development to offset the cost of Town improvements that are required due to new growth.

**Disbursement** – The expenditure of money from an account.

**Division** – An organized unit within a department.

## E

**Encumbrance** – The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** – A governmental accounting fund in which the services provided, such as water or sewer or sanitation, are financed and operated similarly to those of a private business. The rate schedules for the services are established to ensure that user revenues are adequate to meet necessary expenditures.

**Estimated Revenue** – The projected amount of revenues to be collected during a fiscal year.

**Expenditure** – Actual outlay of funds for an asset, good, or service obtained regardless of when expense is actually paid.

**Expenditure Limitation** – An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation. All municipalities have the option of adopting an exception (known as Home Rule) to the state imposed limit, , under which voters approve a four-year expenditure limit equal to the municipality's annual budget.

## F

**Fiscal Year** – The time period designated by a government or organization signifying the beginning and end of the financial reporting period. Queen Creek has established July 1 to June 30 as the municipal fiscal year.

**Fixed Assets** – Assets of a long-term character intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Franchise Fees** – Annual fees paid by utilities (natural gas and cable TV) for use of Town public rights-of-way. Franchise fees are typically a set percentage of gross revenue within the Town.

**Fringe Benefits** – Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the Town's share of costs for social security, pension plans, medical and life insurance plans.

**Full-Time Equivalent (FTE)** – A calculation used to convert hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per fiscal year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**Fund** – An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

**Fund Balance** – Difference between assets and liabilities reported in a government fund.

**Assigned** – Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. In the case of the Town, this would be the Council and Mayor.



# Glossary

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**Non-spendable** – Portions of fund balance that include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted** – Portion of fund balance that reflects constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

**Unassigned** – Residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

## G

**General Fund** – The primary general purpose fund supported by taxes, fees and other non-enterprise revenues.

**General Plan** – A planning and legal document that outlines the community vision in terms of land use.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Government Funds** – Refers to the use of fund accounting in which funds are set up for specific sources of revenues. Its main purpose is stewardship of financial resources received and expended in compliance with legal or other requirements.

**Grants** – State, federal or other subsidies received in aid of a public undertaking that do not need to be repaid.

## H

**Highway User Fuel Tax (HURF)** – Gasoline tax shared with municipalities; a portion is distributed based upon the population of the town and a portion is distributed based upon the origin of the sale of fuel. The Arizona State Constitution requires that this revenue be used solely for street and highway purposes.

**Home Rule** – Voter approved exception to the state imposed expenditure limitation. Home Rule must be approved by the voters every four years. The annual expenditure limit under the Home Rule option is equal to the Town's annual budget.

## I

**Improvement Districts** – Improvement districts are composed of property owners who desire improvements that will benefit all properties within the district. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

**Inter-Fund Transfer** – The movement of monies between funds of the same governmental entity.

**Internal Service Funds** – A group of funds that account for services provided to other divisions and departments within the Town government.

## J

**Journal Entry** – An entry into the financial system that transfers actual amounts from one account, department, or fund to another.



# Glossary

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## L

**Liability** – An obligation of the Town to convey something of value in the future.

## M

**Modified Accrual Basis** – Under the modified accrual basis of accounting recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

## O

**Objective** – A mission, purpose, or standard that can be reasonably achieved within the expected timeframe and with available resources. Along with goals, objectives are basic planning tools underlying all strategic activities. They serve as the basis for policy and performance appraisals.

**Operating Budget** – The annual spending plan for a government's recurring non-capital expenses, including personnel salaries, fringe benefits, professional development, supplies, equipment, repairs and administrative expenses. The operating budget is distinct from expenses to build or acquire permanent infrastructure.

**Operating Expense** – Cost for necessary resources needed by a department to provide services and perform desired tasks.

**Operating Revenue** – Funds that a government receives as income to pay for ongoing operations, including taxes, user fees, interest earnings and grants. Operating revenues are used to pay for recurring, non-capital expenses.

**Ordinance** – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

## P

**Performance Management** – A results-oriented system that allows the Town to set goals and targets for programs and services and assess whether those targets are being met on a recurring basis.

**Property Tax** – Total property tax levied by a municipality on the assessed value of a property within Town limits. In Arizona, the property tax system is divided into primary and secondary.

**Primary Property Tax** – A limited tax levy used for operations based on primary assessed valuation and primary tax rate. The tax rate is restricted to a 2% annual increase.

**Secondary Property Tax** – An unlimited tax levy restricted to voter-approved budget overrides. The tax is based on the secondary assessed valuation and secondary tax rate.

**Property Tax Levy** – The total amount that can be raised by property tax for purposes outlined in the Tax Levy Ordinance.

**Property Tax Rate** – The amount of tax stated in terms of a unit of the tax base expressed as dollars per \$100 of assessed valuation.

**Proprietary Funds** – These funds call for the services rendered under these accounts to be paid for by their patrons who use them, working like a business. Proprietary funds aren't eligible to make a profit. Therefore, the ideal situation is for its costs to balance out with its revenue.



# Glossary

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**Program** – A group of related activities performed by one or more divisions or departments of the Town for the purpose of accomplishing a service the Town is responsible for delivering.

## R

**Reserve/Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. The Town Council must approve all contingency expenditures.

**Revenue** – The income of a government from all sources appropriated for the payment of the public expenses during a specified period of time. For Queen Creek, revenues may include receipts from taxes, intergovernmental sources, user fees, voter-authorized bonds, development fees and grants.

**Roll-Up/Roll-Up Code** – A set of like accounts linked together for the purpose of interactive budget management. An individual expense line under a designated roll-up code can be overdrawn as long as the sum of the whole has an available budget appropriation.

## S

**Scenario** – A tool used by the Town to understand different ways that future events might affect the projected budget.

**State Shared Revenue** – The portion of revenues collected by the state that are allocated to municipalities based on population data.

**Special Revenue Fund** – An account composed of receipts from specific revenues. Such funds are authorized by statutory or charter provisions to pay for specific activities with continuing revenues.

**Street Light Improvement District (SLID)** – A special district to fund the energy costs of streetlights placed in residential subdivisions. An assessment is levied against the property owners to cover the costs of electrical billings received and paid by the Town.

## T

**Transfers** – The authorized exchanges of cash or other resources between funds, departments and/or capital projects.

**Trust Funds** – Established to administer resources received and held by the Town as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the Town by virtue of law or other similar authority.

## U

**User Fees or Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

## V

**Variance** – Comparison of actual expenditure and revenues from one year to the next and comparison of budget-to-actual in current fiscal year.

## W

**Working Capital** – A financial metric that represents operating liquidity available to the Town. It is calculated as current assets minus current liability.







**TOWN OF QUEEN CREEK**

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