

TOWN OF QUEEN CREEK
Summary Schedule of Estimated Revenues and Tentative Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	25,345,328	51,138,793	6,872,121	51,129,257		49,570,483	-	184,055,982
2017	Actual Expenditures/Expenses**	25,345,328	51,138,793	6,872,121	34,129,257		33,070,483	-	150,555,982
2018	Fund Balance/Net Position at July 1***	22,119,615	752,175	263,539	(12,761,557)		80,835,183	712,804	91,921,759
2018	Primary Property Tax Levy		6,189,464						6,189,464
2018	Secondary Property Tax Levy		-						-
2018	Estimated Revenues Other than Property Taxes	37,805,201	26,227,528	1,702,407	78,732,421		41,586,040	3,806,735	189,860,332
2018	Other Financing Sources	-	-	-	-		-	-	-
2018	Other Financing (Uses)	-	-	-	-		-	-	-
2018	Interfund Transfers In	-	7,312,232	9,217,087	5,158,113		45,226,935	-	66,914,367
2018	Interfund Transfers (Out)	13,931,413	8,571,890	-	-		44,411,064	-	66,914,367
2018	Reduction for Amounts Not Available:								
2018	LESS: Amounts for Future Debt Retirement:								-
2018	Total Financial Resources Available	45,993,403	31,909,509	11,183,033	71,128,977	-	123,237,094	4,519,539	287,971,555
2018	Budgeted Expenditures/Expenses	20,531,283	41,246,905	10,919,494	57,180,816		80,299,527	2,915,430	213,093,455

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2017	2018
1.	\$ 184,055,982	\$ 213,093,455
2.		
3.	184,055,982	213,093,455
4.		
5.	\$ 184,055,982	\$ 213,093,455
6.	\$	\$

TOWN OF QUEEN CREEK
Tax Levy and Tax Rate Information
Fiscal Year 2018

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>8,823,660</u>	\$ <u>10,493,244</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>5,379,190</u>	\$ <u>6,189,464</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>5,379,190</u>	\$ <u>6,189,464</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>5,379,190</u>	
(2) Prior years' levies	<u>71,619</u>	
(3) Total primary property taxes	\$ <u>5,450,809</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>5,450,809</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9500</u>	<u>1.9500</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>1.9500</u>	<u>1.9500</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>84</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 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 17,613,170	\$ 19,108,287	\$ 20,681,790
Sales Tax Recovery	90,000	90,000	
Licenses and permits			
Business Licenses	84,872	84,872	87,420
Liquor License	10,000	10,000	10,000
Building Revenue	5,105,600	5,105,600	5,704,000
Intergovernmental			
State Sales Tax	3,258,371	3,258,371	3,560,500
Urban Revenue Sharing	4,235,175	4,235,175	4,552,500
Charges for services			
Recreation User Fees	531,410	531,410	522,000
Interest on investments			
Interest Income	200,000	200,000	259,000
Miscellaneous			
Telecommunications	126,150	126,150	150,000
Building Lease Revenue	52,660	52,660	55,020
Gas Franchises	93,220	93,220	96,020
Cable Licenses	214,240	214,240	223,600
Miscellaneous	125,000	125,000	100,000
Departmental Support Revenue	1,753,926	1,753,926	1,803,351
Total General Fund	\$ 33,493,794	\$ 34,988,911	\$ 37,805,201
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway Users Revenue	\$ 2,091,787	\$ 2,091,787	\$ 2,277,000
Pinal County Taxes	22,466	22,466	23,590
Vehicle License Tax	1,345,029	1,345,029	1,441,000
Interest Income	10,000	10,000	22,000
Total Highway User Revenue Fund	\$ 3,469,282	\$ 3,469,282	\$ 3,763,590
Municipal Town Center Fund			
City Sales Tax	\$ 590,620	\$ 611,237	\$ 694,520
Signage Revenue	25,000	25,000	20,000
Interest Income	10,000	10,000	21,000
Total Municipal Town Center Fund	\$ 625,620	\$ 646,237	\$ 735,520
Construction Sales Tax Fund			
2% Construction Sales Tax	\$ 4,664,890	\$ 5,707,958	\$ 5,455,850
Total Construction Sales Tax Fund	\$ 4,664,890	\$ 5,707,958	\$ 5,455,850
Grants & Contingency Fund			
Grants	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Contingency			
Total Grants & Contingency Fund	2,000,000	2,000,000	2,000,000

TOWN OF QUEEN CREEK
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Parks Development Fund			
Parks Development Fee	\$ 3,918,590	\$ 3,918,590	\$ 4,327,181
Loan Proceeds	14,000,000		
Interest Income	40,000	171,400	155,500
Total Parks Development Fund	\$ 17,958,590	\$ 4,089,990	\$ 4,482,681
Town Buildings & Vehicle Fund			
Town Building & Vehicle Development Fee	\$ 574,342	\$ 574,342	626,512
Interest Income	20,000	20,000	19,000
Total Town Buildings & Vehicle Fund	\$ 594,342	\$ 594,342	\$ 645,512
Transportation Development Fee Fund			
Transportation Development Impact Fee	\$ 1,630,004	\$ 1,630,004	1,770,197
Interest Income	10,000	10,000	9,000
Total Transportation Development Fee Fund	\$ 1,640,004	\$ 1,640,004	\$ 1,779,197
Library Development Fee Fund			
Library Development Impact Fee	\$ 769,757	\$ 769,757	850,010
Interest Income	10,000	10,000	15,000
Total Library Development Fee Fund	\$ 779,757	\$ 779,757	\$ 865,010
Public Safety Development Fee Fund			
Public Safety Development Fees	\$ 220,283	\$ 220,283	238,820
Interest Income	10,000	10,000	14,000
Total Public Safety Development Fee Fund	\$ 230,283	\$ 230,283	\$ 252,820
Emergency Services Fund			
City Sales Tax	\$ 2,200,800	\$ 2,390,008	2,584,150
County Island Fire District	1,318,234	1,318,234	1,422,330
Fire Inspections	65,000	65,000	75,000
PSPRS Premium Tax Credit	75,000	75,000	77,500
Interest Income	15,000	15,000	
IGA - School District	64,000	64,000	64,000
Wildland Reimbursement	65,000	65,000	65,000
Miscellaneous			28,000
Total Emergency Services Fund	\$ 3,803,034	\$ 3,992,242	\$ 4,315,980
Fire Development Fee Fund			
Fire Development Fees	\$ 593,888	\$ 593,888	648,278
Interest Income	20,000	20,000	17,000
Total Fire Development Fee Fund	\$ 613,888	\$ 613,888	\$ 665,278
Streetlight Improvement Districts			
Special Assessment	\$ 601,680	\$ 601,680	625,500
Total Streetlight Improvement Districts	\$ 601,680	\$ 601,680	\$ 625,500
Community Events Fund			
Contributions/Donations	\$ 75,000	\$ 75,000	75,000
Total Community Events Fund	\$ 75,000	\$ 75,000	\$ 75,000
Horseshoe Park & Equestrian Center (HPEC) Fund			
Park Revenues	\$ 530,000	\$ 530,000	565,590
Total HPEC Fund	\$ 530,000	\$ 530,000	\$ 565,590
Total Special Revenue Funds	\$ 37,586,370	\$ 24,970,663	\$ 26,227,528

TOWN OF QUEEN CREEK
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
Special Assessment Fund			
Property Assessments	\$ 1,774,020	\$ 1,774,020	\$ 1,702,407
Interest Income			
Total Special Assessment Fund	\$ 1,774,020	\$ 1,774,020	\$ 1,702,407
Total Debt Service Funds	\$ 1,774,020	\$ 1,774,020	\$ 1,702,407
CAPITAL PROJECTS FUNDS			
Drainage & Transportation Fund			
Reimbursement from Government Agency	\$	\$	\$ 3,555,000
Developer Contribution	2,766,596	2,766,596	177,421
Bond Proceeds	45,000,000		75,000,000
Total Drainage & Transportation Fund	\$ 47,766,596	\$ 2,766,596	\$ 78,732,421
Total Capital Projects Funds	\$ 47,766,596	\$ 2,766,596	\$ 78,732,421
INTERNAL SERVICE FUNDS			
Healthcare Self-Insurance			
Premiums	\$	\$	\$ 3,646,735
Stop Loss Reimbursement			150,000
Interest Income			10,000
Total Healthcare Self-Insurance	\$	\$	\$ 3,806,735
ENTERPRISE FUNDS			
Sewer Utility Funds			
User Fees	\$ 5,743,100	\$ 5,743,100	\$ 6,300,000
Developer Contribution			
Capacity Fee	3,781,000	3,781,000	5,630,860
Interest Income	100,000	100,000	117,591
Total Sewer Utility	\$ 9,624,100	\$ 9,624,100	\$ 12,048,451
Water Fund			
Water Revenues/User Fees	\$ 18,932,500	\$ 18,932,500	\$ 20,665,000
Capacity Fee	5,659,740	5,659,740	5,559,390
Miscellaneous	296,530	296,530	345,692
Interest Income	40,000	73,333	324,000
Total Water Fund	\$ 24,928,770	\$ 24,962,103	\$ 26,894,082
Solid Waste Fund			
User Fees	\$ 2,179,900	\$ 2,179,900	\$ 2,499,828
Recycling	20,000	20,000	20,000
Cart Fees	135,000	135,000	96,679
Interest Income			1,000
Miscellaneous			26,000
Total Solid Waste	\$ 2,334,900	\$ 2,334,900	\$ 2,643,507
Total Enterprise Funds	\$ 36,887,770	\$ 36,921,103	\$ 41,586,040
TOTAL ALL FUNDS	\$ 157,508,550	\$ 101,421,293	\$ 189,860,332

* 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 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Debt Service	\$	\$	\$	4,755,735
Infrastructure (CIP)				2,981,946
Emergency Services Fund				4,157,859
Horseshoe Park & Equestrian Center Fund				1,163,780
HURF				847,093
Community Events				25,000
Total General Fund	\$	\$	\$	\$ 13,931,413
SPECIAL REVENUE FUNDS				
Library Development Fee Fund	\$	\$	\$	408,777
Emergency Services Fund			4,157,859	
Grants Fund			53,500	
Parks Development				527,203
Public Safety Development Fee Fund				
Town Buildings & Vehicles Development Fee				295,696
Fire Development Fee Fund				
Transportation Development Fund				1,647,345
Construction Sales Tax				5,005,850
Town Center			1,000,000	65,000
HURF			847,093	321,542
Community Events			90,000	
Horseshoe Park & Equestrian Center Fund			1,163,780	300,477
Total Special Revenue Funds	\$	\$	\$ 7,312,232	\$ 8,571,890
DEBT SERVICE FUNDS				
Special Assessment Fund	\$	\$	\$	\$
Debt Service			9,217,087	
Total Debt Service Funds	\$	\$	\$ 9,217,087	\$
CAPITAL PROJECTS FUNDS				
Drainage & Transportation Fund	\$	\$	\$ 5,158,113	
General CIP				
Total Capital Projects Funds	\$	\$	\$ 5,158,113	\$
ENTERPRISE FUNDS				
Water Fund	\$	\$	\$ 1,815,871	18,549,608
Water Capacity				12,095,361
Water CIP			23,917,607	
Water Debt			5,727,362	
Sewer/Wastewater Fund				8,096,891
Sewer/Wastewater Capacity				5,669,204
Sewer/Wastewater CIP			10,597,239	
Sewer/Wastewater Debt			3,168,856	
Total Enterprise Funds	\$	\$	\$ 45,226,935	44,411,064
TOTAL ALL FUNDS	\$	\$	\$ 66,914,367	\$ 66,914,367

TOWN OF QUEEN CREEK
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Town Council	\$ 420,857	\$ -	\$ 420,857	\$ 434,432
Town Manager	877,690	68,732	946,422	1,059,779
Legal Services	325,000	-	325,000	400,000
Town Clerk	273,747	-	273,747	324,544
Finance	1,345,174	90,000	1,435,174	1,900,609
Workforce & Technology	2,333,905	372,245	2,706,150	2,934,347
Communications, Marketing & Recreation	1,704,402	359,999	2,064,401	1,854,339
Economic Development	898,901	-	898,901	840,210
Development Services	3,695,201	185,805	3,881,006	4,055,598
Public Works	3,551,282	7,326	3,558,608	4,059,311
Centralized Services	3,284,514	5,550,548	8,835,062	2,668,114
Total General Fund	\$ 18,710,673	\$ 6,634,655	\$ 25,345,328	\$ 20,531,283
SPECIAL REVENUE FUNDS				
HURF				
Public Works	\$ 5,190,723	\$ 394,254	\$ 5,584,977	\$ 4,841,050
Municipal Town Center Fund				
Economic Development	1,595,000	2,879,691	4,474,691	1,212,700
Streetlight Improvement District				
General Operations	601,680	-	601,680	625,000
Grants & Contingency Fund				
General Operations	2,000,000	-	2,000,000	2,000,000
Construction Sales Tax Fund				
Capital	2,184,000	16,957,644	19,141,644	450,000
Parks Development Fund				
Comm, Marketing & Recreation	21,165,000	(17,796,228)	3,368,772	15,324,990
Town Buildings & Vehicles Fund				
General Operations	10,000	(10,000)	-	-
Transportation Development Fund				
Public Works	-	105,811	105,811	-
Library Development Fund				
Comm, Marketing & Recreation	10,000	(10,000)	-	15,000
Public Safety Development Fund				
Emergency Management Services	50,000	(50,000)	-	50,000
Fire Development Fund				
Emergency Management Services	1,223,319	(50,000)	1,173,319	473,319
Emergency Services Fund				
Emergency Management Services	13,076,439	5,000	13,081,439	14,663,303
Community Events Fund				
Comm, Marketing & Recreation	162,650	-	162,650	162,650
HPEC Fund				
Economic Development	1,258,635	152,175	1,410,810	1,428,893
LTAF				
Public Works	-	33,000	33,000	-
Total Special Revenue Funds	\$ 48,527,446	\$ 2,611,347	\$ 51,138,793	\$ 41,246,905
DEBT SERVICE FUNDS				
Special Assessment Fund				
General Operations	\$ 3,384,243	\$ -	\$ 3,384,243	\$ 1,702,407
Debt Service Fund				
General Operations	10,267,878	(6,780,000)	3,487,878	9,217,087
Total Debt Service Funds	\$ 13,652,121	\$ (6,780,000)	\$ 6,872,121	\$ 10,919,494

TOWN OF QUEEN CREEK
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES 2018
CAPITAL PROJECTS FUNDS				
Drainage & Transportation				
Public Works	\$ 28,743,104	\$ 1,934,692	\$ 30,677,796	\$ 56,480,816
Carryforward Allowance			(17,000,000)	
General CIP -				
General Operations	25,000,000	(4,548,539)	20,451,461	700,000
Carryforward Allowance				
Total Capital Projects Funds	\$ 53,743,104	\$ (2,613,847)	\$ 34,129,257	\$ 57,180,816
ENTERPRISE FUNDS				
Sewer/Wastewater Funds				
Sewer Operating	\$ 3,323,315	\$ 189,230	\$ 3,512,545	\$ 3,626,192
Sewer Capacity	-	653	653	-
Sewer Capital	11,182,882	(1,659,096)	9,523,786	19,356,071
Sewer Debt	3,222,097	-	3,222,097	3,168,856
Carryforward Allowance			(6,500,000)	
Subtotal Sewer/Wastewater	\$ 17,728,294	\$ (1,469,213)	\$ 9,759,081	\$ 26,151,119
Water Funds				
Water Operating	\$ 11,445,654	\$ 396,753	\$ 11,842,407	\$ 11,100,245
Water Capacity	-	10,323	10,323	-
Water Capital	12,132,050	1,274,185	13,406,235	34,677,925
Water Debt	5,705,866	-	5,705,866	5,727,362
Carryforward Allowance			(10,000,000)	
Subtotal Water	\$ 29,283,570	\$ 1,681,261	\$ 20,964,831	\$ 51,505,532
Solid Waste Fund				
Public Works	2,410,774	(64,203)	2,346,571	2,642,876
Total Enterprise Funds	\$ 49,422,638	\$ 147,845	\$ 33,070,483	\$ 80,299,527
INTERNAL SERVICE FUNDS				
Healthcare / Self-Insurance Fund				
Healthcare	\$ -	\$ -	\$ -	\$ 2,915,430
Subtotal Healthcare	\$ -	\$ -	\$ -	\$ 2,915,430
Total Internal Service Funds	\$ -	\$ -	\$ -	\$ 2,915,430
TOTAL ALL FUNDS	\$ 184,055,982	\$ -	\$ 150,555,982	\$ 213,093,455

* 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 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES
	2017	2017	2017	2018
Town Council				
General Fund	\$ 420,857	\$	\$ 420,857	\$ 434,432
Town Council Total	<u>\$ 420,857</u>	<u>\$</u>	<u>\$ 420,857</u>	<u>\$ 434,432</u>
Town Manager				
General Fund	\$ 877,690	\$ 68,732	\$ 946,422	\$ 1,059,779
Town Manager Total	<u>\$ 877,690</u>	<u>\$ 68,732</u>	<u>\$ 946,422</u>	<u>\$ 1,059,779</u>
Legal Services				
General Fund	\$ 325,000	\$	\$ 325,000	\$ 400,000
Legal Services Total	<u>\$ 325,000</u>	<u>\$</u>	<u>\$ 325,000</u>	<u>\$ 400,000</u>
Town Clerk				
General Fund	\$ 273,747	\$	\$ 273,747	\$ 324,544
Town Clerk Total	<u>\$ 273,747</u>	<u>\$</u>	<u>\$ 273,747</u>	<u>\$ 324,544</u>
Finance				
General Fund	\$ 1,345,174	\$ 90,000	\$ 1,435,174	\$ 1,900,609
Finance Total	<u>\$ 1,345,174</u>	<u>\$ 90,000</u>	<u>\$ 1,435,174</u>	<u>\$ 1,900,609</u>
Communications, Marketing & Recreation				
General Fund	\$ 1,704,402	\$ 359,999	\$ 2,064,401	\$ 1,854,339
Parks Development Fund	21,165,000	(17,796,228)	3,368,772	15,324,990
Library Development Fund	10,000	(10,000)		15,000
Community Events Fund	162,650		162,650	162,650
Communications, Marketing & Recreation Total	<u>\$ 23,042,052</u>	<u>\$ (17,446,229)</u>	<u>\$ 5,595,823</u>	<u>\$ 17,356,979</u>
Development Services				
General Fund	\$ 3,695,201	\$ 185,805	\$ 3,881,006	\$ 4,055,598
Development Services Total	<u>\$ 3,695,201</u>	<u>\$ 185,805</u>	<u>\$ 3,881,006</u>	<u>\$ 4,055,598</u>
Public Works				
General Fund	\$ 3,551,282	\$ 7,326	\$ 3,558,608	\$ 4,059,311
HURF	5,190,723	394,254	5,584,977	4,841,050
Solid Waste Fund	2,410,774	(64,203)	2,346,571	2,642,876
LTAFF		33,000	33,000	
Transportation Development Fund		105,811	105,811	
Drainage & Transportation Fund	28,743,104	1,934,692	13,677,796	56,480,816
Public Works Total	<u>\$ 39,895,883</u>	<u>\$ 2,410,880</u>	<u>\$ 25,306,763</u>	<u>\$ 68,024,053</u>
Workforce & Technology				
General Fund	\$ 2,333,905	\$ 372,245	\$ 2,706,150	\$ 2,934,347
Workforce & Technology Total	<u>\$ 2,333,905</u>	<u>\$ 372,245</u>	<u>\$ 2,706,150</u>	<u>\$ 2,934,347</u>
Economic Development				
General Fund	\$ 898,901	\$	\$ 898,901	\$ 840,210
Municipal Town Center Fund	1,595,000	2,879,691	4,474,691	1,212,700
Horseshoe Park Fund	1,258,635	152,175	1,410,810	1,428,893
Economic Development Total	<u>\$ 3,752,536</u>	<u>\$ 3,031,866</u>	<u>\$ 6,784,402</u>	<u>\$ 3,481,803</u>
Emergency Management Services (EMS)				
Emergency Services Fund	\$ 13,076,439	\$ 5,000	\$ 13,081,439	\$ 14,663,303
Public Safety Development Fund	50,000	(50,000)		50,000
Fire Development Fund	1,223,319	(50,000)	1,173,319	473,319
EMS Total	<u>\$ 14,349,758</u>	<u>\$ (95,000)</u>	<u>\$ 14,254,758</u>	<u>\$ 15,186,622</u>

TOWN OF QUEEN CREEK
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	TENTATIVE BUDGETED EXPENDITURES/ EXPENSES
	2017	2017	2017	2018
Utilities Department				
Sewer Utility Fund	\$ 3,323,315	\$ 189,230	\$ 3,512,545	\$ 3,626,192
Sewer Capacity Fund		653	653	
Sewer Capital Fund	11,182,882	(1,659,096)	3,023,786	19,356,071
Sewer Debt Fund	3,222,097		3,222,097	3,168,856
Water Operating Fund	11,445,654	396,753	11,842,407	11,100,245
Water Capacity Fund		10,323	10,323	
Water Capital Fund	12,132,050	1,274,185	13,406,235	34,677,925
Water Debt Fund	5,705,866		5,705,866	5,727,362
Utilities Department Total	\$ 47,011,864	\$ 212,048	\$ 40,723,912	\$ 77,656,651
Centralized Services/General Operations				
General Fund	\$ 3,284,514	\$ 5,550,548	\$ 8,835,062	\$ 2,668,114
General CIP	25,000,000	(4,548,539)	20,451,461	700,000
Construction Sales Tax	2,184,000	16,957,644	19,141,644	450,000
Town Buildings & Vehicle Development	10,000	(10,000)		
Grants & Contingency Fund	2,000,000		2,000,000	2,000,000
Streetlight Improvement Districts	601,680		601,680	625,000
Special Assessments Fund	3,384,243		3,384,243	1,702,407
Debt Service Fund	10,267,878	(6,780,000)	3,487,878	9,217,087
Healthcare / Self-Insurance				2,915,430
Centralized Services/General Operations Total	\$ 46,732,315	\$ 11,169,653	\$ 57,901,968	\$ 20,278,038
Total All Departments	\$ 184,055,982	\$ -	\$ 160,555,982	\$ 213,093,455

* 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 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND						
Town Council	7.0	\$ 221,510	83,772	64,643	24,379	= \$ 394,304
Town Manager	5.0	773,569	-	59,679	56,409	= 889,657
Town Clerk	2.0	178,191	20,494	19,849	15,730	= 234,264
Finance	10.1	1,168,591	131,118	135,358	103,602	= 1,538,669
Communications, Marketing & Rec	12.7	846,141	87,118	80,127	83,028	= 1,096,414
Development Services	29.5	2,367,640	263,690	358,517	251,166	= 3,241,013
Public Works	32.4	1,940,754	273,552	411,526	318,541	= 2,944,373
Workforce & Technology	10.0	925,625	106,318	98,367	83,818	= 1,214,128
Economic Development	5.0	375,633	43,110	44,841	32,861	= 496,445
Non-Departmental		-	-	-	-	= -
Total General Fund	113.6	\$ 8,797,654	\$ 1,009,172	\$ 1,272,907	\$ 969,534	= \$ 12,049,267
SPECIAL REVENUE FUNDS						
Emergency Services	51.0	\$ 4,651,071	673,035	641,564	559,112	= \$ 6,524,782
HPEC	7.0	462,085	51,898	66,125	58,711	= 638,819
HURF	14.0	841,647	21,220	31,008	16,629	= 910,504
Total Special Revenue Funds	72.0	\$ 5,954,803	\$ 746,153	\$ 738,697	\$ 634,452	= \$ 8,074,105
Capital Funds						
Drainage & Transportation	3.0	\$ 434,715	45,894	60,485	46,495	= \$ 587,589
ENTERPRISE FUNDS						
Sewer Utility Fund	5.8	\$ 349,281	38,425	69,589	45,220	= \$ 502,515
Water Fund	40.1	2,849,103	314,913	439,122	321,736	= 3,924,874
Solid Waste Fund	6.1	307,253	35,023	53,587	31,553	= 427,416
Total Enterprise Funds	51.9	\$ 3,505,637	\$ 388,361	\$ 562,298	\$ 398,509	= \$ 4,854,805
TOTAL ALL FUNDS	240.5	\$ 18,692,809	\$ 2,189,580	\$ 2,634,387	\$ 2,048,990	= \$ 25,565,766