

**TOWN OF QUEEN CREEK**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2012**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2011	ACTUAL EXPENDITURES/ EXPENSES ** 2011	FUND BALANCE/ NET ASSETS*** July 1, 2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/ EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 17,876,805	\$ 16,611,563	\$ 9,500,000		\$ 18,755,562	\$	\$	\$ 1,058,623	\$ 3,672,096	\$ 25,642,089	\$ 16,142,089
2. Special Revenue Funds	15,698,651	16,469,633	5,435,000	Primary & Secondary: 4,651,373	7,407,585			2,941,109	631,181	19,803,886	14,368,886
3. Debt Service Funds Available	3,886,375	3,920,000			1,774,758			2,086,119		3,860,877	3,860,877
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	3,886,375	3,920,000			1,774,758			2,086,119		3,860,877	3,860,877
6. Capital Projects Funds	38,842,568	11,789,254	4,900,000		15,153,055			1,778,202	2,060,000	19,771,257	14,871,257
7. Permanent Funds											
8. Enterprise Funds Available	13,916,475	12,424,265			13,134,501				1,500,776	11,633,725	11,633,725
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	13,916,475	12,424,265	5,500,000		13,134,501				1,500,776	17,133,725	11,633,725
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 90,220,874	\$ 61,214,715	\$ 25,335,000	\$ 4,651,373	\$ 56,225,461	\$	\$	\$ 7,864,053	\$ 7,864,053	\$ 86,211,834	\$ 60,876,834

**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 or voter-approved alternative expenditure limitation

	2011	2012
1. Budgeted expenditures/expenses	\$ 90,220,874	\$ 60,876,834
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	90,220,874	60,876,834
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 90,220,874	\$ 60,876,834
6. EEC or voter-approved alternative expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in 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 in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**TOWN OF QUEEN CREEK**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2012**

	<b>2011</b>	<b>2012</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 6,476,902	\$ 6,804,121
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	\$ 5,330,445	\$ 4,216,000
B. Secondary property taxes	317,452	435,373
C. Total property tax levy amounts	\$ 5,647,897	\$ 4,651,373
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 5,256,744	
(2) Prior years' levies		
(3) Total primary property taxes	\$ 5,256,744	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 308,034	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 308,034	
C. Total property taxes collected	\$ 5,564,777	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9500	1.9500
(2) Secondary property tax rate		
(3) Total city/town tax rate	1.9500	1.9500

B. Special assessment district tax rates  
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating 58 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**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	9,500,000	9,237,131	9,300,000
Sales Tax Recovery	250,000	250,502	150,000
<b>Licenses and permits</b>			
Business Licenses	92,500	68,160	75,000
Planning Revenue	65,000	61,000	50,000
Engineering Revenue	195,000	318,327	200,000
Fire Revenue	20,000	20,447	
Liquor License		12,600	5,000
Building Revenue	414,655	553,920	435,000
<b>Intergovernmental</b>			
State Sales Tax	1,229,132	1,228,397	1,994,378
Motor Vehicle Tax	570,324	558,873	888,969
Urban Revenue Sharing	1,597,380	1,597,620	2,224,980
<b>Charges for services</b>			
Gas Franchises	60,600	76,299	48,000
Cable Licenses	125,997	165,520	132,000
Telecommunications	43,100	57,234	65,000
<b>Interest on investments</b>			
Interest Income	425,000	472,536	226,000
<b>Contributions</b>			
Voluntary Contributions	25,000		
<b>Miscellaneous</b>			
Horseshoe Park and Equestrian Centre	120,000	220,730	460,000
Recreation User Fees	150,000	155,775	170,000
Miscellaneous Revenue	72,900	66,781	72,235
Town Facility Revenue	91,980	145,762	178,000
Fund Balance	500,000		585,000
Departmental Support Revenue	1,653,237	1,653,228	1,496,000
<b>Total General Fund</b>	<b>\$ 17,201,805</b>	<b>\$ 16,920,841</b>	<b>\$ 18,755,562</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
Highway Users Revenue	965,951	927,907	1,327,292
Pinal County Taxes	13,000	8,146	8,000
Fund Balance / Carry Forward	30,937		407,900
<b>Total Highway User Revenue Fund</b>	<b>1,009,888</b>	<b>936,053</b>	<b>1,743,192</b>
<b>Local Transportation Assistance Fund</b>			
Highway Users Revenue			
Pinal County Taxes			
Fund Balance / Carry Forward			83,620
<b>Total Local Transportation Assistance Fund</b>			<b>83,620</b>
<b>Street Lighting District</b>			
Unallocated Revenues	108,448		
Establishment Fee	1,500		
<b>Total Street Lighting District</b>	<b>109,948</b>		
<b>Waste Water Development Fee</b>			
Development Fees	1,042,410	736,043	853,000
Loan Proceeds WIFA		867	
Fund Balance / Carry Forward	658,233		590,898
<b>Total Waste Water Development Fee</b>	<b>1,700,643</b>	<b>736,910</b>	<b>1,443,898</b>
<b>CDBG Grant</b>			
Improvements			235,000
<b>Total CDBG Grant</b>			<b>235,000</b>
<b>Parks Development Fee</b>			
Parks Development Fees	915,040	768,354	915,000
Reimbursement from Developers	152,579	120,000	
Fund Balance / Carry Forward	167,010		317,000
Grant Proceeds	140,000	6,000	117,875
<b>Total Parks Development Fee</b>	<b>1,374,629</b>	<b>894,354</b>	<b>1,349,875</b>
<b>Town Buildings &amp; Vehicle Fund</b>			
Town Building & Vehicle Development Fee	557,343	247,192	307,000
Fund Balance	340,588		
<b>Total Transportation Development Fee</b>	<b>897,931</b>	<b>247,192</b>	<b>307,000</b>
<b>Transportation Development Fee</b>			
Transportation Development Impact Fee	579,608	135,084	156,000
<b>Total Transportation Development Fee</b>	<b>579,608</b>	<b>135,084</b>	<b>156,000</b>
<b>Library Development Fee</b>			
Library Development Impact Fee	219,200	182,484	219,000
Fund Balance	787,109		
<b>Total Library Development Fee</b>	<b>1,006,309</b>	<b>182,484</b>	<b>219,000</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2011</b>	<b>ACTUAL REVENUES* 2011</b>	<b>ESTIMATED REVENUES 2012</b>
<b>Parks &amp; Rec Trust</b>			
Contributions/Donations	15,000	34,417	37,000
Parks & Rec Scholarships	47,000	135	3,000
<b>Total Parks &amp; Rec Trust</b>	<b>62,000</b>	<b>34,552</b>	<b>40,000</b>
<b>Community Events</b>			
Contributions/Donations	56,500	78,138	35,000
<b>Total Community Events</b>	<b>56,500</b>	<b>78,138</b>	<b>35,000</b>
<b>Public Safety Development Fee</b>			
Public Safety Development Fees	136,212	95,723	115,000
Fund Balance	122,360		
<b>Total Public Safety Development Fee</b>	<b>258,572</b>	<b>95,723</b>	<b>115,000</b>
<b>Emergency Services</b>			
City Sales Tax	1,395,000	1,025,142	1,150,000
Miscellaneous		41,963	4,000
Fire Inspections			20,000
Fund Balance	102,830		50,000
<b>Total Emergency Services</b>	<b>1,497,830</b>	<b>1,067,105</b>	<b>1,224,000</b>
<b>Fire Development Fee</b>			
Fire Development Fees	224,986	101,727	121,000
Fund Balance	210,678		
<b>Total Fire Development Fee</b>	<b>435,664</b>	<b>101,727</b>	<b>121,000</b>
<b>Municipal Town Center</b>			
City Sales Tax	200,000	278,945	300,000
Town Facility Rentals		6,500	30,000
Contributions/Donations		5,000	5,000
<b>Total Municipal Town Center</b>	<b>200,000</b>	<b>290,445</b>	<b>335,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 9,189,522</b>	<b>\$ 4,799,767</b>	<b>\$ 7,407,585</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**DEBT SERVICE FUNDS**

**Special Assessment**

Property Assessments	1,826,375	1,780,418	1,774,758
<b>Total Special Assessment</b>	<b>1,826,375</b>	<b>1,780,418</b>	<b>1,774,758</b>
<b>Total Debt Service Funds</b>	<b>\$ 1,826,375</b>	<b>\$ 1,780,418</b>	<b>\$ 1,774,758</b>

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
<b>CAPITAL PROJECTS FUNDS</b>			
<b>Drainage &amp; Transportaion</b>			
2% Construction Sales Tax	1,320,000	936,825	965,000
Fund Balance / Carry Forward	4,524,003		8,900,000
Reimbursement from Developer		5,215,727	
Reimbursement from Government Agency	2,744,235	1,011,218	145,055
Grants	180,000		
Interest Income		248,371	143,000
<b>Total Drainage &amp; Transportaion</b>	<b>8,768,238</b>	<b>7,412,140</b>	<b>10,153,055</b>
<b>Carry Forward / Miscellaneous **</b>			
Unallocated Revenue	29,683,330		5,000,000
<b>Total Carry Forward / Miscellaneous</b>	<b>29,683,330</b>		<b>5,000,000</b>
** FY 2011 included carry forward for all funds. FY 2012 carry forward is budgeted in individual funds.			
<b>Total Capital Projects Funds</b>	<b>\$ 38,451,568</b>	<b>\$ 7,412,140</b>	<b>\$ 15,153,055</b>
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was			
<b>ENTERPRISE FUNDS</b>			
<b>Sewer Utility</b>			
User Fees	2,577,514	2,789,672	3,117,901
Loan Proceeds WIFA		31,949	
Interest Income		19,104	8,000
Fund Balance	614,920		172,600
<b>Total Sewer Utility</b>	<b>3,192,434</b>	<b>2,840,725</b>	<b>3,298,501</b>
<b>Water Company</b>			
Water Sales	7,500,000	7,527,428	7,800,000
Irrigation	248,318	220,933	229,000
Fireflow	218,076	48,731	50,000
Hookups	93,450	127,351	65,000
Miscellaneous	270,761	3,076	15,000
Establishment Fees		466,330	175,000
Interest Income		39,558	19,000
Utility Billing		158,275	176,000
Fund Balance	1,219,509		
<b>Total Water Company</b>	<b>9,550,114</b>	<b>8,591,681</b>	<b>8,529,000</b>
<b>Solid Waste</b>			
User Fees	1,008,275	773,171	1,301,000
Recycling	5,479	21,815	6,000
Fund Balance	160,173		
<b>Total Solid Waste</b>	<b>1,173,927</b>	<b>794,985</b>	<b>1,307,000</b>
<b>Total Enterprise Funds</b>	<b>\$ 13,916,475</b>	<b>\$ 12,227,392</b>	<b>\$ 13,134,501</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 80,585,745</b>	<b>\$ 43,140,558</b>	<b>\$ 56,225,461</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**TOWN OF QUEEN CREEK**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2012**

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Water Division	\$	\$	\$ 695,831	\$
Streets Projects - HURF			135,292	
Town Center			187,500	
Parks & Recreation Trust Fund			40,000	
Drainage & Transportation				1,622,202
Parks , Trails & Open Space Rec				166,796
Town Building & Vehicle				418,846
Library				796,000
Public Safety				240,806
Emergency Services				155,327
Fire				272,119
Town General Fund			1,058,623	3,672,096
<b>Total General Fund</b>	\$	\$	\$ 1,058,623	\$ 3,672,096
<b>SPECIAL REVENUE FUNDS</b>				
Parks , Trails & Open Space Rec	\$	\$	\$ 253,066	\$
Town Building & Vehicle			418,846	39,270
Library			796,000	
Public Safety			240,806	
Emergency Services			155,327	
Fire			272,119	73,119
Waste Water			804,945	
Streets Projects - HURF				135,292
Town Center				187,500
Parks & Recreation Trust Fund				40,000
Transportation				156,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 2,941,109	\$ 631,181
<b>CAPITAL PROJECTS FUNDS</b>				
Drainage & Transportation	\$	\$	\$ 1,778,202	\$ 2,060,000
<b>Total Capital Projects Funds</b>	\$	\$	\$ 1,778,202	\$ 2,060,000
<b>ENTERPRISE FUNDS</b>				
Water Division	\$	\$	\$	\$ 695,831
Sewer Utility				804,945
<b>Total Enterprise Funds</b>	\$	\$	\$	\$ 1,500,776
<b>DEBT SERVICE FUNDS</b>				
Special Assessment	\$	\$	\$ 2,086,119	\$
	\$	\$	\$ 2,086,119	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 7,864,053	\$ 7,864,053

**TOWN OF QUEEN CREEK**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2012**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2011</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2012</b>
<b>GENERAL FUND</b>			
Town Council	147,476	138,144	141,885
Town Manager	801,768	602,000	531,741
Legal Services	234,000	260,066	290,000
Finance & Budget	827,232	836,709	639,026
Human Resources	382,024	401,872	399,728
Information Technology	1,364,272	1,352,483	1,146,141
Town Clerk	200,899	192,543	214,175
Economic Development	1,552,172	1,464,603	1,414,164
Development Services	4,374,674	4,714,696	3,958,940
Parks & Recreation	2,434,598	2,733,956	1,838,631
Public Safety	1,265,268	1,265,268	1,265,269
Non-Departmental	3,770,118	2,649,224	3,784,678
Contingency	522,304		517,711
<b>Total General Fund</b>	<b>\$ 17,876,805</b>	<b>16,611,563</b>	<b>\$ 16,142,089</b>
<b>SPECIAL REVENUE FUNDS</b>			
Highway Users Revenue	1,009,888	729,393	1,607,900
Local Transportation Asst	8,094	24,767	83,620
Street Light Improv District	427,400	316,529	435,373
CDBG Grant Fund			235,000
Waste Water Development Fee	2,200,643	3,104,804	2,248,843
Parks Development Fee	1,460,899	2,492,043	1,602,941
Town Bldgs & Vehicle Dev Fee	897,931	871,364	686,576
Transportation Dev Fee	579,608	195,499	
Library Development Fee	1,006,309	1,106,504	1,015,000
Parks & Rec Trust	62,000	5,008	
Community Events	90,194	115,269	35,000
Public Safety Dev Fee	389,291	389,291	355,806
Fire Development Fee	538,119	77,321	320,000
Emergency Services	6,828,275	6,227,584	5,595,327
Town Center	200,000	56,628	147,500
Water Capital		757,627	
<b>Total Special Revenue Funds</b>	<b>\$ 15,698,651</b>	<b>16,469,633</b>	<b>\$ 14,368,886</b>
<b>DEBT SERVICE FUNDS</b>			
Special Assessment Fund	3,886,375	3,920,000	3,860,877
<b>Total Debt Service Funds</b>	<b>\$ 3,886,375</b>	<b>3,920,000</b>	<b>\$ 3,860,877</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Drainage & Transportation Improvement District	9,159,238	11,789,254	9,871,257
Carry Forward / Miscellaneous *	29,683,330		5,000,000
<b>Total Capital Projects Funds</b>	<b>\$ 38,842,568</b>	<b>11,789,254</b>	<b>\$ 14,871,257</b>
* FY 2011 included carry forward for all funds. FY 2012 carry forward is budgeted in individual funds.			
<b>ENTERPRISE FUNDS</b>			
Sewer Utility	3,192,434	2,221,411	2,493,556
Water Company	9,550,114	9,164,977	7,833,169
Solid Waste	1,173,927	1,037,878	1,307,000
<b>Total Enterprise Funds</b>	<b>\$ 13,916,475</b>	<b>12,424,265</b>	<b>\$ 11,633,725</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 90,220,874</b>	<b>61,214,715</b>	<b>\$ 60,876,834</b>