

TOWN OF QUEEN CREEK, ARIZONA

ADOPTED BUDGET
FISCAL YEAR 2022-2023





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Queen Creek
Arizona**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



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TOWN OF QUEEN CREEK ARIZONA

July 1, 2022

Honorable Mayor and Town Council,

The Fiscal Year 2022/23 Adopted Budget is balanced and allocates resources consistent with the needs of our growing community. It was developed following two years of unprecedented upheaval caused by the COVID-19 pandemic and its aftermath of growing inflation, tight labor markets, and supply-chain issues. The Town's financial condition has weathered the crisis better than expected, with actual revenue collections exceeding initial projections and building permit activity remaining strong. Within the resources available, the Adopted Budget is consistent with the Council's priorities identified in the Corporate Strategic Plan.

The Fiscal Year 2022/23 budget totals \$730.2 million, with 73% of the total budget dedicated to building infrastructure. The primary drivers for the increase from FY2021/22 is in the infrastructure for transportation, utilities, water and parks of \$206.9 million. Queen Creek remains a preferred community in the entire Phoenix region for residential and non-residential investment. The rate of growth in both residential and non-residential investment is directly related to the infrastructure needs to service this growth and position the Town competitively. The Adopted Budget directly reflects our objectives to maintain service levels and the Council's commitment to the community's infrastructure needs. The FY2022/23 budget maintains our tradition and organizational culture of spending within our means, where we have developed contingencies to our revenues and expenditures 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 32 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 the Great Recession, evaluating the ten year period between 2010 and 2020, Queen Creek grew over 143%, making it the fastest growing community in Arizona. With a population now of about 72,000, we continue to invest in critical and essential infrastructure like roads, utilities and public safety. This investment has been essential to accommodate the Council's vision for the community and 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 full funding for the first phase of the Parks Master Plan. The budget also includes funding to continue building the new Queen Creek Police Department as well as resources to start up an Emergency Transportation Service program. Finally, the budget includes funding to continue our investments in new streets, water and wastewater infrastructure; continued funding for possible acquisition of water rights to meet our long-term water plans; and funding for construction of roads and utilities to accommodate potential 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 and Development Funds and Debt Schedules, and an appendix with glossary and approved positions.

Budget Overview

The following guiding principles and key issues shaped the Fiscal Year 2022/23 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 recently been tempered by the geopolitical turmoil in Eastern Europe and persistent inflation pressures; however, economists are optimistic that the U.S. economy will continue to grow in the near term.
- **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.

Budget Highlights

The following are highlights of specific items in the Fiscal Year 2022/23 Adopted Budget:

- **Parks and Recreation.** The budget includes \$136 million for completion of Mansel Carter Oasis Park, construction of a new 85-acre park in the northeast section of the Town, and the design and construction of a Recreation Center and Aquatic Center. It also includes \$23 million for acquisition of land for a future park in the southeast quadrant of the Town.
- **Police Services.** The budget includes 15 new positions for the Queen Creek Police Department, as well as funding for the necessary software, hardware, and equipment for these new staff.
- **Emergency Transportation Services (ETS).** The budget includes funding for 26 new positions to begin an ambulance transport service program in the Fire and Medical Department. The budget also includes two additional staff to assist with administration of the Fire Department.
- **Comprehensive Capital Improvement Plan (CIP).** As a growing community, the need for new infrastructure for transportation, water, and wastewater remains a priority. Resources are budgeted to build such infrastructure as well as continue planning for future infrastructure needs. Contingency allocations have been included to ensure we have the authority to meet the dynamic

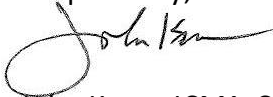
environment's infrastructure needs. The budget acknowledges the critical nexus infrastructure plays in increasing opportunities for private sector investment within the community, particularly as it relates to the opening of the new State Route 24 freeway in middle-to-late 2022, the Town's first freeway frontage/access.

- Acquisition of Water Rights. Ensuring the Town has adequate water resources is a top priority of the Town Council. The budget includes \$60 million for acquisition of additional water rights.
- Additional Staffing. In addition to the positions mentioned above, the budget includes funding for 21 other new positions:
 - Five Utilities and three Public Works staff to operate, maintain, and service the Town's facilities, streets, traffic signals, and utility systems. 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.
 - Three Development Services and one Economic Development staff to ensure the development community's needs are being met without delays or obstacles to their desired plans for new homes and businesses in Queen Creek.
 - Three Information Technology and one Human Resources staff to maintain critical technology infrastructure, deploy new hardware and software, and service the day-to-day needs of the Town's employees.
 - Three staff in Community Services to assist with design and development of the new parks and recreation facilities, as well as prepare the department for the new operational activities and structure that will come with the opening of those facilities.
 - Two staff in Finance to support other departments' procurement and accounting activities.
- Employee Compensation. Resources have been allocated to fund recommendations of the Town's recent Compensation and Classification Study, including a 2.5% market increase for all staff and additional increases as identified in the Study.
- 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 2.2% increase in major medical premiums that will be absorbed by the organization. Therefore, individual employee premiums remain unchanged.

Acknowledgements

The Town Council's guidance and support has been instrumental in the development of the Fiscal Year 2022/23 budget. Special thanks to our Town Council Budget Committee Council Member Julia Wheatley (Chair), Council Member Robin Benning and Council Member Dawn Oliphant for their guidance and time-consuming work on this year's budget. Also 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,



John Kross, ICMA-CM
Town Manager





Introduction and Community Overview

- Town Council Profiles
- Community Profile
- Queen Creek Demographics





Introduction and Community Overview



Gail Barney, Mayor

Term: January 2019 – January 2023
gail.barney@queencreekaz.gov

Gail Barney was appointed to fill a vacancy on the Town Council in January 2002 and has served as Mayor since he was elected in June 2010. He served on the Planning & Zoning Commission from 1998 to 2002.

As Mayor, Barney represents Queen Creek on the Maricopa Association of Governments (MAG) Regional Council and Transportation Policy Committee, and serves on the Phoenix-Mesa Gateway Airport Authority Board of Directors, the Maricopa/Pinal Gateway Alliance, the Arizona Municipal Tax Code Commission, the League of Arizona Cities and Towns Executive Committee, and represents the Town Council on the Queen Creek Public Safety Retirement Boards for Fire and Police.

Barney earned an associate degree from Mesa Community College and a Bachelor of Science from Arizona State University. He is an Eagle Scout and a 2011 graduate of the Town's Citizen Leadership Institute.

Current Committee Appointments

- Maricopa Association of Governments (MAG) Regional Council
- MAG Transportation Policy Committee
- Phoenix-Mesa Gateway Airport Authority Board of Directors
- Maricopa/Pinal Gateway Alliance
- Arizona Municipal Tax Code Commission
- League of Arizona Cities and Towns Executive Committee
- Queen Creek Public Safety Retirement Boards (Fire and Police)



Queen Creek Town Council



Dawn Oliphant, Council Member

Term: January 2019 – January 2023

dawn.oliphant@queencreekaz.gov

Dawn Oliphant was first elected to the Town Council in June 2010. She was re-elected in November 2014, and again in August, 2018. Council Member Oliphant serves on the Town Council Budget Committee, and represents the Town on the Maricopa Association of Governments (MAG) Economic Development Committee, the League Neighborhoods, Sustainability and Quality of Life Committee, the League Public Safety, Military Affairs and Courts Committee, and as an alternate for the East Valley Transportation Infrastructure (EVTI) North/South Corridor Sub-Committee and Stakeholder Regional Committee.

Council Member Oliphant is retired from a successful 17-year career in local government with the City of Tempe. Her municipal experience includes positions held in the Tempe Police Department, Sales, Tax and Licensing, Tempe Municipal Court and as a Senior Learning and Organizational Development Associate for the Tempe Learning Center (TLC), 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 nine years she was also actively involved in community philanthropic work as a member of Epsilon Sigma Alpha.

Current Committee Appointments

- Budget Committee
- League Neighborhoods, Sustainability & Quality of Life Committee
- League Public Safety, Military Affairs and Courts Committee
- EVTI North/South Corridor Sub-Committee and Stakeholder Regional Committee (alternate)
- Maricopa Association of Governments (MAG) Economic Development Committee



Queen Creek Town Council



Robin Benning, Council Member

Term: January 2021 – January 2025

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 Association of Governments (CAG) Regional Council, the Pinal Regional Transportation Authority (PRTA) Board, the East Valley Transportation Infrastructure (EVTI) Stakeholder Regional Committee and North/South Corridor Sub-Committee, and as an alternate for the Valley Metro Regional Public Transportation Authority (RPTA) Board of Directors. He also serves on the Town's Budget Committee, Downtown Arts and Placemaking Advisory Subcommittee, and Municipal Arts Commission. Benning is also a graduate of Queen Creek's Citizen Leadership Institute.

Benning has worked in Queen Creek as an architect since 1997 and moved here with his wife and two children in 2004. He earned a Bachelor of Arts in Architecture from the University of New Mexico, and his Master's degree at Arizona State University's Urban and Environmental Planning program.

Current Committee Appointments

- Town Budget Committee
- Downtown Arts and Placemaking Advisory Subcommittee
- Municipal Arts Commission
- Central Arizona Governments (CAG) Regional Council
- EVTI North/South Corridor Sub-Committee and Stakeholder Regional Committee
- Pinal Regional Transportation Authority Board (PRTA)
- Valley Metro Regional Public Transportation Authority (RPTA) Board of Directors (alternate)



Queen Creek Town Council



Jeff Brown, Vice Mayor

Term: January 2021 – January 2025

jeff.brown@queencreekaz.gov

Jeff Brown was first elected to the Town Council in 2008, and was re-elected in 2012, 2016, and 2020. Council Member Brown was appointed by Mayor Barney in January 2022 to serve as Vice Mayor for a one-year period ending in January 2023. He represents the Town on East Valley Partnership Board of Directors, the Greater Phoenix Economic Council, the League of Arizona Cities and Towns General Administration, Human Resources and Elections Committee, and the Town's Parks and Recreation Advisory Committee. Brown has represented Queen Creek on the Board of Directors of the East Valley Partnership for several years and previously served as Chair of the Town's Budget Committee and Central Arizona Governments (CAG) Pinal Transportation Policy 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. He serves as squad leader for the Southeast Queen Creek CERT sector.

Brown and his family have lived in Queen Creek since 2002. He is self-employed, focusing on professional consulting services and real estate investments as the owner of JBQC Investments LLC and 50 percent owner of Kneadmor Cowbell LLC.

Current Committee Appointments

- Parks and Recreation Advisory Committee
- East Valley Partnership Board of Directors
- Greater Phoenix Economic Council
- League General Administration, Human Resources and Elections Committee



Queen Creek Town Council



Leah Martineau, Council Member

Term: January 2021 – January 2025

leah.martineau@queencreekaz.gov

Leah Martineau was elected to the Town Council in November 2020. Council Member Martineau serves on the Town's Transportation Advisory Committee, and represents Queen Creek on the League Transportation, Infrastructure and Public Works Committee, and the Valley Metro Regional Public Transportation Authority (RPTA) Board of Directors.

Martineau is an Arizona native, born and raised in Mesa and Gilbert, respectively. She graduated from Arizona State University in 2004 with a teaching degree. Martineau currently teaches part-time at a high school in Mesa, serves as Maricopa County Precinct Committeeman in Legislative Districts 12 and 16, and is a Queen Creek volunteer team leader with Operation Underground Railroad. She cares greatly about Queen Creek and is honored to serve Town residents.

Martineau and her husband Shaun have 3 children, Ryker, Amelia and Rigdon.

Current Committee Appointments

- Transportation Advisory Committee
- League Transportation, Infrastructure and Public Works Committee
- Valley Metro Regional Public Transportation Authority (RPTA) Board of Directors Valley



Queen Creek Town Council



Emilena Turley, Council Member

Term: January 2019 – January 2023

emilena.turley@queencreekaz.gov

Emilena Turley was elected to the Town Council in November 2014, and was re-elected in August 2018. Council Member Turley serves on the Town's Economic Development Commission and the Transportation Advisory Committee.

Turley was born in Chandler, Arizona, and graduated from Mountain View High School in Mesa. She attended Phoenix College and received an AAS in Legal Secretarial Studies. She's currently the vice president of a solar division here in the East Valley. She currently serves on the Queen Creek Chamber of Commerce Education Committee.

Turley and her husband Aaron, a software engineer, have 8 children. She and her family moved to Queen Creek in 2010 because they love the small town feel and tight knit sense of community that it offers.

Current Committee Appointments

- Economic Development Commission
- Transportation Advisory Committee



Queen Creek Town Council



Julia Wheatley, Council Member

Term: January 2019 - January 2023

julia.wheatley@queencreekaz.gov

Julia Wheatley was first elected to the Town Council in June 2010, and was re-elected in November 2014, and again in August 2018. She serves on the Town's Budget Committee, the Economic Development Commission, the Parks and Recreation Advisory Committee and represents the Town on the League Budget, Finance and Economic Development Committee.

She holds a Bachelor of Science in Legal Studies with a minor in Criminal Justice and is currently pursuing a Master of Public Administration to extend her great interest in law, politics and local government.

Wheatley, her husband Benjamin and their four children made Queen Creek their home in 2007. Concerned for the future of families in America, Wheatley joined the Eagle Forum, the largest pro-family organization in America. She has frequented Washington, D.C. to learn and discuss issues pertaining to the family.

Wheatley is passionate about the education of both children and adults. In the private industry, Julia has found success in post-secondary education as a Program Director and Instructor. She has helped many students obtain an education, improve their lives and enter professions that give them confidence in themselves and hope for the future.

Current Committee Appointments

- Town Council Budget Committee (Chair)
- Economic Development Commission
- Parks and Recreation Advisory Committee
- League Budget, Finance and Economic Development 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 superior 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 adding the Picket Post Square parklet, festival-friendly infrastructure including access to electric and water utilities, and the addition of decorative enhancements to streetlights and traffic signals. Throughout the community, the Town has invested millions of dollars in infrastructure improvements along the main arterial and key intersections throughout Town.



Queen Creek Community Profile

Parks and Trails

The Town offers a variety of outdoor amenities including Desert Mountain Park, located at 22201 S. Hawes Road; Founders’ Park, located on Ellsworth Road across from the municipal campus, which features a 4,100 square foot splash pad and Pocket Park for Pups, a one-acre, off-leash lighted dog park; Mansel Carter Oasis Park, located near Sossaman and Ocotillo, features a fishing lake, ballfields, a wheel-friendly skate park, play features, and splash pad; the Recreation Annex, located at 21802 S. Ellsworth Road, where a wide range of recreation classes for all ages are held throughout the year; and the Town’s multi-use trails along the Queen Creek and Sonoqui washes.



Agritainment/Agritourism

Queen Creek offers a host of agritainment activities throughout the year for all to enjoy. 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 & Sports

For theater enthusiasts, the Queen Creek Performing Arts Center provides high-quality professional theater at prices affordable for the whole family including Broadway shows and popular national artists. Barney Family Sports Complex provides a venue for sports fans, offering family-oriented indoor sporting activities for all ages. The Town’s Recreation Division hosts year-round classes for the entire family to enjoy, plus popular community special events such as Spring into QC, Founders’ Day and Trunk or Treat.



Equestrian Experience

Horseshoe Park & Equestrian Centre is one of Arizona’s premier event facilities. Horseshoe Park was designed with flexibility in mind. 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. Since opening, Horseshoe Park continues to gain momentum as a unique and emerging commercial venue.





Queen Creek Community Profile

Public Safety

In 2008, the Town launched its municipal fire department. The Queen Creek Fire and Medical Department provides fire and emergency medical service coverage to residents in the Town’s incorporated limits. The Town’s Fire Station 1 serves the Town Center area. Fire Station 2 is located in the southwest area of Town, Fire Station 3 is in the northwest area of Town, Fire station 4 serves the northeastern portion of the community, and Fire station 5 services the southeastern part of Town.



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 70 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 SWAT, 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.

Water & Environmental Services

The Town of Queen Creek purchased the Queen Creek Water Company in 2008 and H2O, Inc. in 2013 to provide residents with a safe, sustainable, and affordable water supply. 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.

Transportation

Loop 202 (the San Tan Freeway), connecting Queen Creek to the Phoenix metropolitan area, is within five miles of Queen Creek. In 2014, the first mile of State Route 24 (Gateway Freeway) was completed, offering enhanced access from southeast Maricopa County to northwest Pinal County and additional routes into and out of Phoenix-Mesa Gateway Airport and its surrounding businesses and schools. The next extension of State Route 24, to Ironwood Road, is anticipated to be complete by late 2022.





Queen Creek Community Profile

The Queen Creek Town Council continue to invest in roadway infrastructure. With the opening of the State Route 24 extension, the Town has partnered with the City of Mesa and Pinal County to ensure north-south roadways are complete to provide additional connectivity. A major Union Pacific rail-line bisects Queen Creek and allows access to commercial and industrial sites.

Two airports serve the Queen Creek area. Phoenix Sky Harbor International Airport, just 45 minutes away, provides national and international flights with major carriers and commuter airlines. 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 and cargo service, aviation technology and repair firms, and commuter, private and cargo air service. The facility also contains tracts zoned for commercial and industrial uses. As a Foreign Trade Zone, Phoenix-Mesa Gateway Airport offers incentives to aviation companies worldwide. In early 2018, Governor Doug Ducey announced that Phoenix-Mesa Gateway Airport will be home to SkyBridge Arizona, the nation’s first and only inland international air logistics hub to house both Mexican and United States customs. The Town is one of several municipalities who co-own the airport.

Maricopa County Library

Queen Creek Branch

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.



Education & Workforce

K-12 School Districts

Queen Creek is served by four area school districts. Queen Creek Unified School District (QCUSD), an “A” rated district, serves the largest portion of the Town and includes nine elementary schools, three middle schools and three high schools. Also serving Queen Creek are the Chandler Unified School District, Higley Unified School District, J.O. Combs Unified School District as well as campuses of the Benjamin Franklin, American Leadership Academy, Cambridge 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



Queen Creek Community Profile

and graduate degrees in such fields as 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).

Communiversality at Queen Creek

Through a public-private partnership with Rio Salado Community College, Queen Creek is home to the Communiversality at Queen Creek. In 2018, Benedictine University began offering its Master of Business Administration degree program at the Communiversality. In addition to Benedictine University, other higher educational providers include: Chandler- Gilbert Community College and Ottawa University. 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, and it was amended in 1996, 1999, 2002, 2008 and 2010. The 2018 General Plan update was unanimously adopted by the Town Council in September 2017 and ratified by the voters in May 2018.

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.



Queen Creek Community Profile

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 resource and demographic information. As a member of the Greater Phoenix Economic Council (GPEC), 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.

In 2010, the Shop Queen Creek program was launched in partnership with the Queen Creek Chamber of Commerce to support local businesses. The program, which encourages residents to make purchases within the community, is designed to strengthen the Town's economic base, encourage entrepreneurship and help retain sales tax dollars that fund local programs and services.

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 Town Center Plan update reaffirms the goals and polices for the entire Town Center, and establishes detailed recommendations for the Town Center Downtown Core. Recently, the Town Council approved a new Downtown Core Zoning District and Design Guidelines for this area. In 2019, design and engineering will begin for a shared drainage strategy and future infrastructure plan for the Downtown Core. This heart of the community has seen tremendous

growth over the past few years.

Several new retail and dining options have recently opened in QC Marketplace, QC District, Queen Creek Fiesta, and Heritage Square. Additionally, the Town Center infrastructure has been upgraded to accommodate large outdoor festivals, events and block parties. With community events planned throughout the year, numerous quality dining and entertainment options, there's always something to do in Town Center. As Town Center retail centers attract new tenants and fill in their remaining pad sites, commercial activity will continue to expand to other areas throughout Town.



Queen Creek Community Profile

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 Town annexed in nearly 4,150 acres of State Trust Land adjacent to the “Northern Tier,” northeast of Meridian and Germann Roads, which will provide freeway access within the Town’s boundaries for the first time via the extension of SR 24.

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 is expanding its campus, and recently completed construction of a new 62,000 square foot medical office building.

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



Queen Creek Community Profile

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.



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 ice cream social in July and pancake breakfast in November 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.

Annual Events

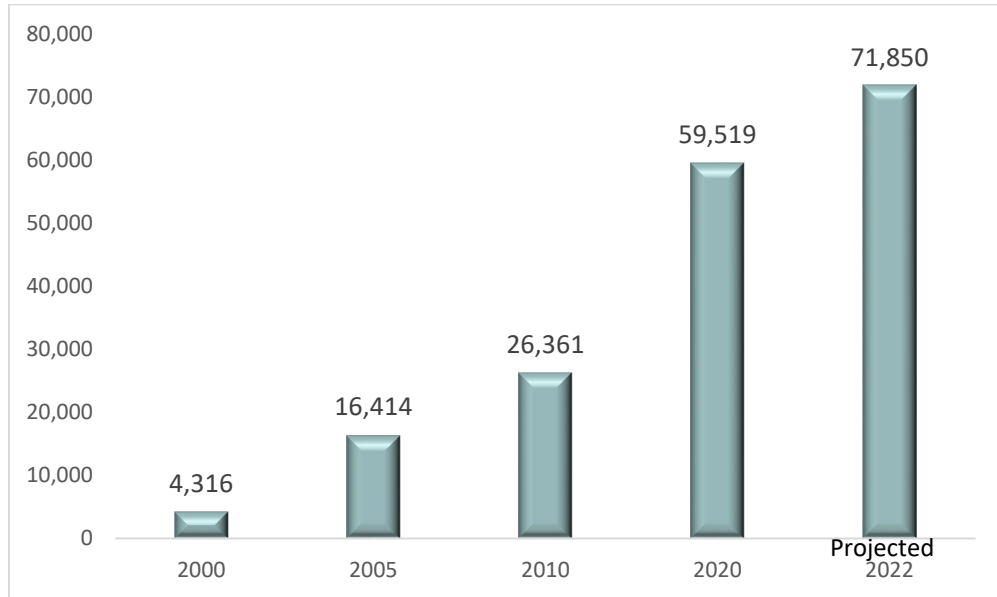
- FEBRUARY – State of the Town
- MARCH – Spring into QC, Roots N' Boots Rodeo and Carnival
- MAY – Peach Festival
- JULY – Independence Day Celebration, National Parks and Recreation Month, Ice Cream Social
- SEPTEMBER – Founders' Day, Queen Creek Olive Mill Garlic Festival
- OCTOBER – Olive Harvest Festival, Trunk or Treat, Pumpkin and Chili Festival
- NOVEMBER – Pancake Breakfast
- DECEMBER – Holiday Parade and Festival

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.



Queen Creek Demographics

Queen Creek Population



Source: The 2022 population projection (per 6/30/2022) is based off the 6/30/2020 population estimate from the Maricopa Association of Governments and the Town of Queen Creek data for residential housing permits.

Racial Composition

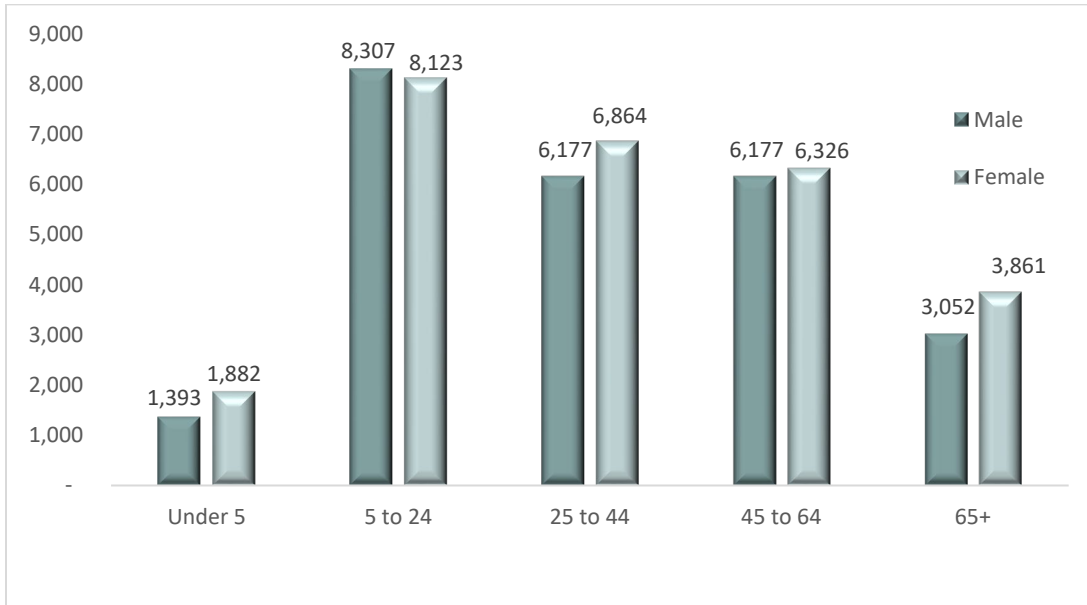
Ethnicity	Queen Creek*	Arizona*
White	72.6%	65.6%
Black or African-American	3.2%	4.7%
Asian	2.4%	3.5%
American Indian & Alaskan Native	0.6%	3.7%
Hispanic (of any race)	16.2%	31.1%
Native Hawaiian/Other Pacific Islander	0.2%	0.2%

*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: 2016-2020 American Community Survey 5-Year Estimates

Median Age	2020
Queen Creek	36.6 years
Maricopa County	36.6 years
Pinal County	39.8 years
United States	38.2 years

Source: 2016-2020 American Community Survey 5-Year Estimates

Queen Creek continues to attract young families, reflected in the Town’s median age of 36.6, aligned with that of Maricopa County, and younger than the United States as a whole.

Educational Attainment

Residents Age 25 or older

Highest Education Level Attained	Queen Creek	Maricopa County
Elementary (0-8)	1.4%	5.3%
High School (9-12), no diploma	2.5%	6.4%
High School Graduate	22.1%	22.4%
Some College	25.7%	24.1%
Associate's Degree	10.8%	8.7%
Bachelor's Degree	24.3%	21.1%
Graduate or Professional Degree	13.8%	12.4%

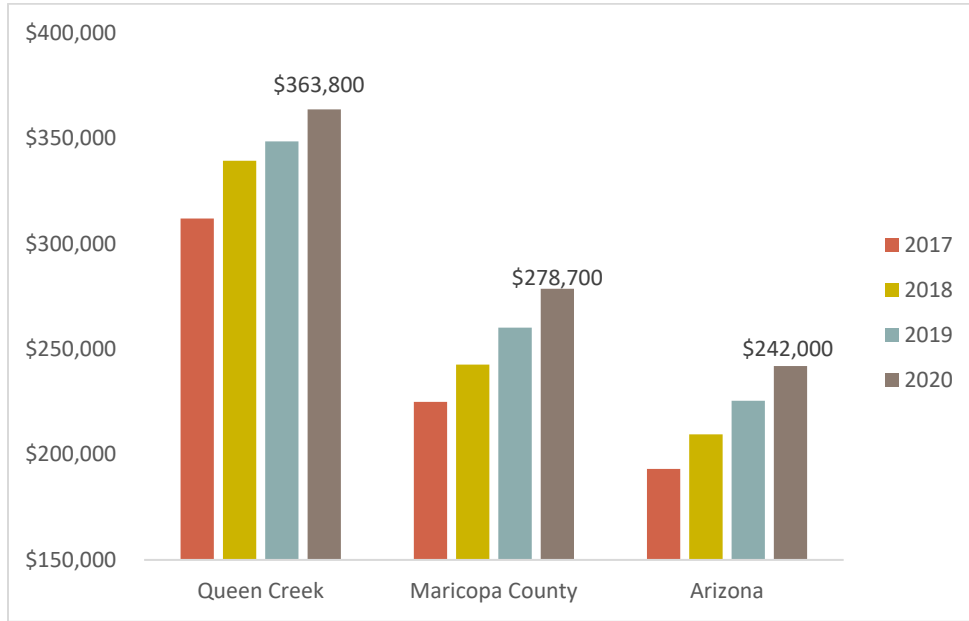
Source: 2016-2020 American Community Survey 5-Year Estimates



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 nearly 40 percent of the Town’s residents (38.1%), compared to the County’s 33.5%.

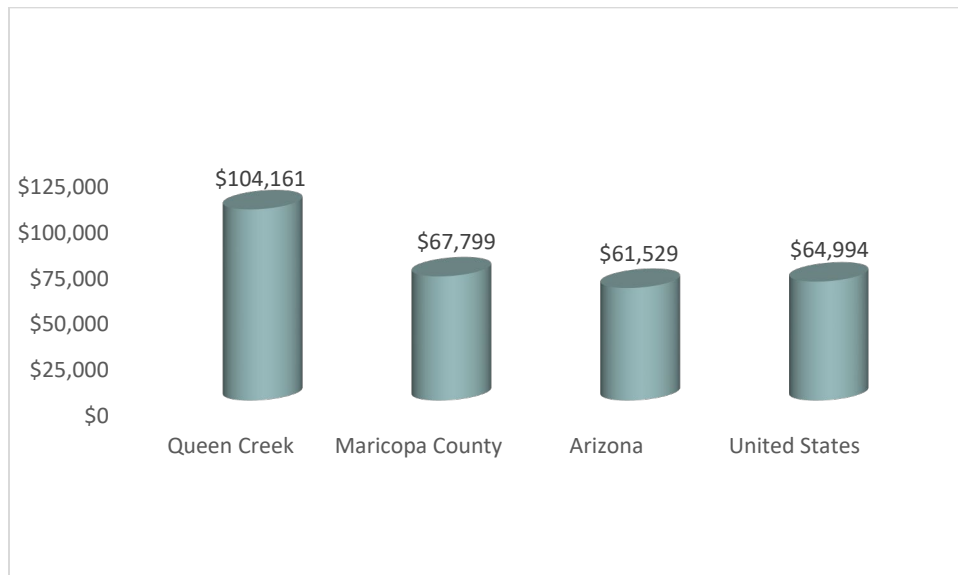
Median Value of Owner-occupied Housing



Source: 2016-2020 American Community Survey 5-Year Estimates

Income

Median Household Income



Source: 2016-2020 American Community Survey 5-Year Estimates



Queen Creek Demographics

Queen Creek’s annual median household income, just under \$105,000, continues to be very strong, making it the third highest median income of all cities and towns in Maricopa County.

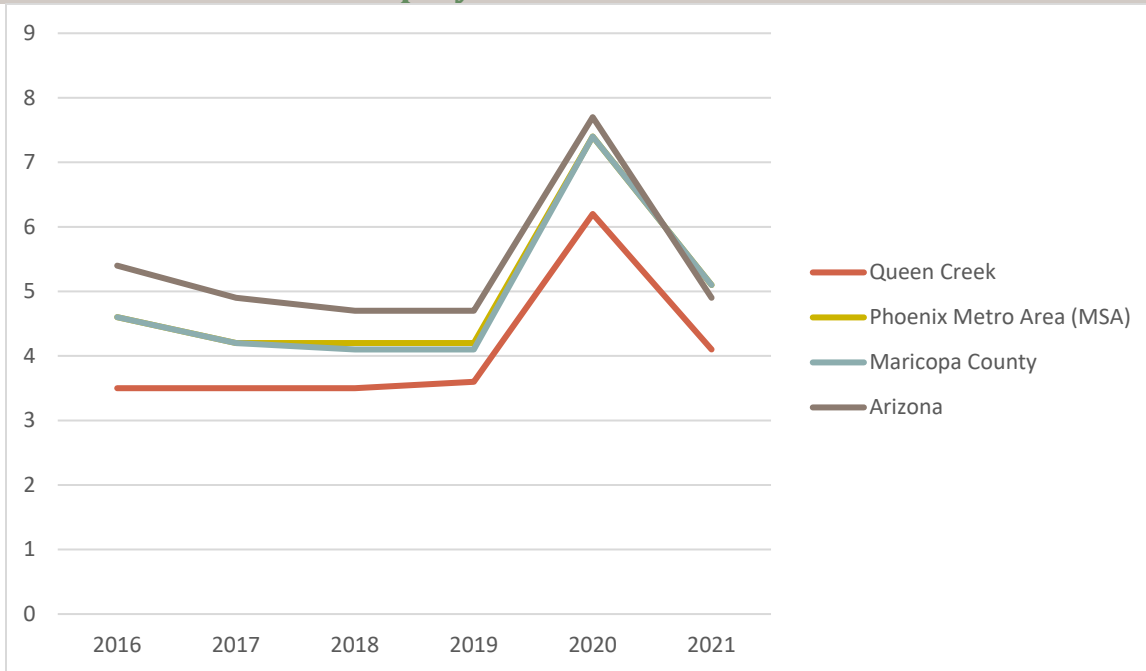
Households by Income

Income	Queen Creek	Maricopa County
\$150,000 or more	29.1%	15.2%
\$100,000 to \$149,999	23.3%	16.6%
\$50,000 to \$99,999	29.0%	32.0%
\$25,000 to \$49,999	10.4%	20.9%
Under \$25,000	7.6%	15.4%

Source: 2016-2020 American Community Survey 5-Year Estimates

Compared to Maricopa County, Queen Creek has a much higher portion of households in the highest earning categories, with over half (52.4%) of Queen Creek households earning \$100,000 or more annually. Comparatively, just 31.8% of Maricopa County households earn \$100,000 or more.

Unemployment Rates 2016-2021



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

	2016	2017	2018	2019	2020	2021
Town of Queen Creek	3.5%	3.5%	3.5%	3.6%	6.2%	4.1%
Phoenix Metro Area (MSA)	4.6%	4.2%	4.2%	4.2%	7.4%	5.1%
Maricopa County	4.6%	4.2%	4.1%	4.1%	7.4%	5.1%
Arizona	5.4%	4.9%	4.7%	4.7%	7.7%	4.9%



Queen Creek Demographics

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

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. Unemployment rates in 2021 dropped from their higher levels in 2020 due to the COVID-19 pandemic. The most recent data, January 2022, shows Queen Creek’s unemployment rate falling further still from the 2021 rate at 2.7%.

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.

According to the 2021 Town of Queen Creek Citizen Survey, over half the Town’s residents (65%) 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	839
Wal-Mart	Retail	496
Banner Health	Health Care	408
Chandler Unified School District	Education	337
Town of Queen Creek	Government	327

* All figures may include full and part time employees.

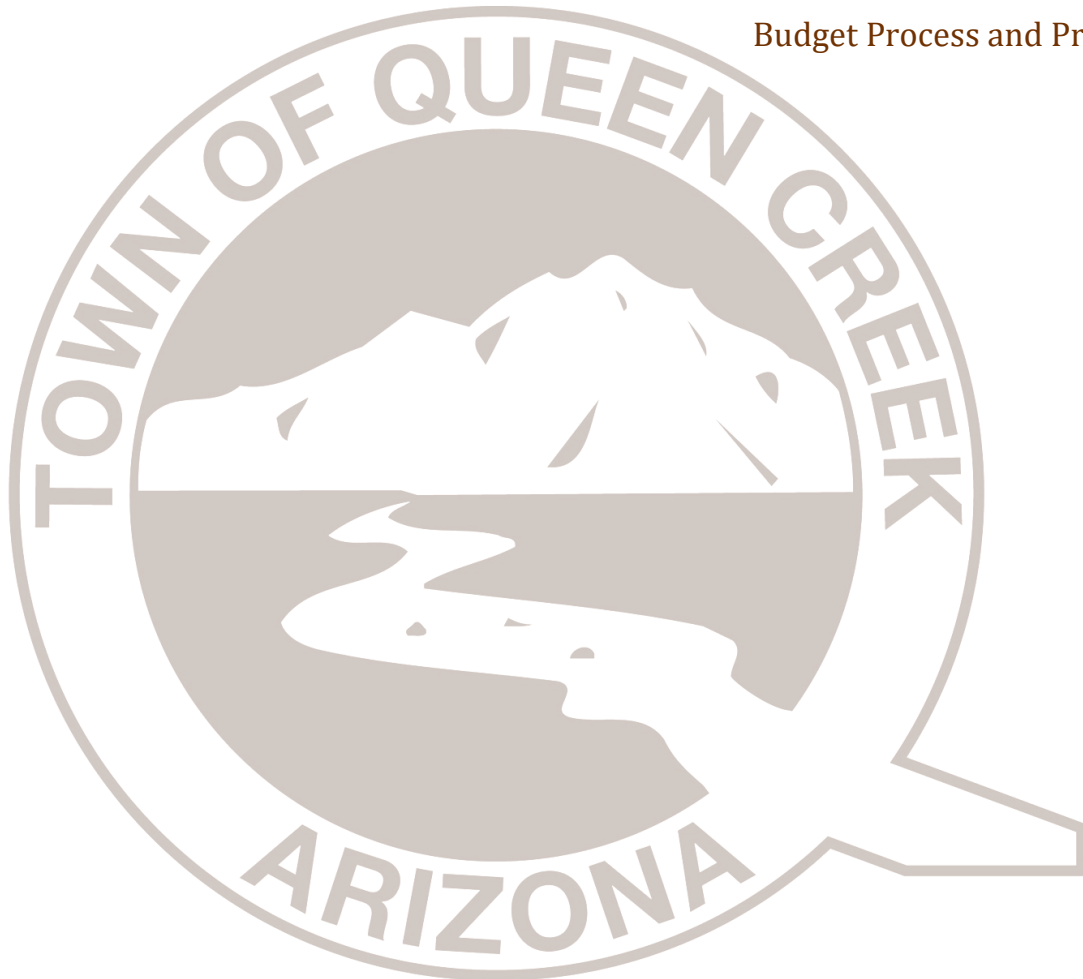
Source: Town of Queen Creek surveys of individual employers and MAG employer database.





Organizational Planning

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





Corporate Strategic Plan

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 or June, 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>EFFECTIVE GOVERNMENT</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>KEY RESULT AREAS</p> <ul style="list-style-type: none"> • Financial Stability • Intergovernmental Relations • Council Professional Development
	<p>SAFE COMMUNITY</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>KEY RESULT AREAS</p> <ul style="list-style-type: none"> • Public Safety • Community Involvement
	<p>SECURE FUTURE</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>KEY RESULT AREAS</p> <ul style="list-style-type: none"> • Environment • Land Use & Economic Development
	<p>SUPERIOR INFRASTRUCTURE</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>KEY RESULT AREAS</p> <ul style="list-style-type: none"> • Capital Improvement Program • Technology
	<p>QUALITY LIFESTYLE</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>KEY RESULT AREAS</p> <ul style="list-style-type: none"> • Image & Identity



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
General Plan	Guides growth and development in the Town along with the Zoning Ordinance	<ul style="list-style-type: none"> • Community Character – addresses visual aspects of development including development densities, transportation circulation, and building and landscape standards • Quality of Life – how service and facilities will be provided including parks, recreation, and water resources • Environment & Economy – address growth and balance of the economic base and the protection and enhancement of the environment
Zoning Ordinance	Guides growth and development in the Town along with the General Plan	<ul style="list-style-type: none"> • Address varied types of land use within the Town • Remain current with amendments that require action due to State Legislation • Creates special event permitting specific to agritourism & agritainment type uses
Parks, Trails & Open Space Master Plan	Important implementation tool to meet the recreation needs of current and future residents.	<ul style="list-style-type: none"> • Interconnected – Create comprehensive trail system within planning area • Character – Provide significant natural open space that enhances community character and land for development of trails and other passive recreation areas • Opportunities – Promote recreation opportunities for all citizens
Economic Development Strategic Plan	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"> • Labor Force and Education – Partner with the community schools, Chandler-Gilbert Community College and Arizona State University at the Polytechnic campus to ensure that education supports the future of the community at large, residents and the development needs of business • Real Estate Resources – Partner with land owners and developers to develop an inventory of improved sites and existing “speculative buildings” for employment uses • Community Vision/Identity – The Town of Queen Creek strives to honor our past, manage our present and engage our future to create a quality, unique place for family and business
Town Center Plan & Town Center Redevelopment Plan	Ensures that the Town Center remains consistent with the Redevelopment Area Plan while attracting, retaining & enhancing local business ownership	<ul style="list-style-type: none"> • Strengthen economic vitality • Seek public-private partnerships • Transit center • Entertainment district
Transportation Master Plan	Important implementation tool for addressing the long term needs related to the regional streets/transportation system	<ul style="list-style-type: none"> • 10-year plan to ensure service levels related to traffic do not decline • Foundation for determining impact of growth on system



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 and address projected structural budget gaps and realize potential fund balances to be strategically utilized for public safety and community benefits.

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 remained at that rate every year until fiscal year 2020/21, when the Town Council lowered the primary property tax rate to \$1.83 per \$100 of assessed value. 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% construction sales tax. 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) similar to what a private utility would be obligated to pay the Town.

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. The Town updated its impact fee rates in February 2020 after a year-long study and public outreach effort. Further details on this funding source can be found in the Capital Section of this budget book.

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 and developer contributions 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. The fund receives revenues from assessments to private property owners in the district, which are used to service the debt.



Long-Range Financial Plan

The long-range forecast for base budgets in the Operating Budget (General Fund, Emergency Services Fund, HURF, and HPEC Fund) is intended to show the operating results for base operating budgets (excluding Enterprise Operations, Infrastructure Development and Debt) at the time of initial budget development. The net operating results over the five-year planning period 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 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Sales Tax - Excluding Construction	43,108,389	46,908,600	51,012,800	54,935,200	59,132,300
Sales Tax - Construction	14,729,500	14,744,000	14,273,200	13,769,300	14,657,000
State Shared	25,339,632	28,208,800	31,738,900	35,515,900	39,003,100
Property Tax	12,470,641	13,983,300	15,736,100	17,525,800	19,455,700
Building Revenues	10,486,700	10,509,700	9,899,300	10,501,600	10,846,300
Charges for Services/Other	8,744,822	11,597,100	12,371,600	12,613,000	12,864,400
Utility ROI	3,887,150	4,081,500	4,285,600	4,499,900	4,724,900
Use of Pension Reserves	924,635	1,049,273	1,186,928	1,344,101	1,523,571
Total Revenues / Sources	119,691,468	131,082,273	140,504,428	150,704,801	162,207,271
\$ Change from Prior	8,172,878	11,266,167	9,284,500	10,043,200	11,323,000
% Change from Prior	7.4%	9.5%	7.1%	7.2%	7.6%
Expenses - Operating	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Personnel	51,550,075	53,336,830	56,304,200	59,529,230	63,046,580
Operating	34,010,925	36,336,980	37,983,370	39,704,480	41,504,580
Capital Outlay	3,345,245	6,366,060	4,716,060	4,566,060	6,041,060
Library	1,800,000	2,000,000	2,050,000	2,100,000	2,150,000
Parks & Recreation - Future O&M on New Facilities	-	735,000	2,470,000	3,470,000	3,470,000
Parks & Recreation - Future Capacity Placeholder	-	1,000,000	1,500,000	2,000,000	2,500,000
Additions to base FTEs - Standard	-	700,000	1,428,000	2,185,120	2,972,525
Additions to base FTEs - Related to PD	-	600,000	1,224,000	1,872,960	2,547,878
Additions to base FTEs - Police Sworn	-	1,800,000	3,672,000	5,618,880	7,643,635
Contingency	2,658,800	3,025,900	3,283,300	3,577,900	3,907,400
Subtotal Operating Expenses	93,365,045	105,900,770	114,630,930	124,624,630	135,783,658
\$ Change from Prior	6,405,054	12,535,725	8,730,160	9,993,700	11,159,028
% Change from Prior	7.4%	13.4%	8.2%	8.7%	9.0%

(continued on the next page)



Long-Range Financial Plan

Expenses - CIP PAYGO	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
CIP PAYGO - Fire	1,560,000	-	1,000,000	-	1,000,000
CIP PAYGO - Police	500,000	-	-	-	-
CIP PAYGO - Transportation Master Plan	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Subtotal CIP PAYGO	5,460,000	3,400,000	4,400,000	3,400,000	4,400,000
Expenses - Debt and Reserves					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
2016 Refunding - 2004B GADA - Town Buildings	212,329	212,658	212,695	213,232	211,084
2016 Refunding - 2005B GADA - Library	38,355	38,454	35,918	36,155	37,631
2016 Refunding - 2005B GADA - Rec Annex	66,953	67,126	62,698	63,112	65,688
2016 Refunding - 2006A GADA - Library	158,007	156,841	156,860	157,150	157,282
2016 Refunding - 2006A GADA - Rec Annex	275,816	273,781	273,815	274,321	274,551
2016 Refunding - 2007 Excise Tax Bond Town Buildings	62,864	62,838	62,741	62,968	62,733
2016 Refunding - 2007 Excise Tax Bond Library	25,460	25,449	25,410	25,502	25,407
2016 Refunding - 2007 Excise Tax Bond Rec Annex	44,443	44,424	44,356	44,516	44,350
2016 Refunding - 2007 Excise Tax Bond Parks	194,329	194,247	193,949	194,649	193,924
2016 Refunding - 2007 Excise Tax Bond Streets	263,888	263,777	263,372	264,322	263,339
2016 Refunding - 2007 Excise Tax Bond HPEC	214,288	214,198	213,869	214,641	213,843
2016 Refunding - 2008A GADA - HPEC	80,935	77,531	-	-	-
2018 Series 2018 - Transportation	3,118,800	3,112,875	3,115,375	3,110,500	3,113,125
2020 Series - Fire Stations 2, 4, 5 and Resource Center	777,200	775,950	774,200	776,825	778,700
2020 Series - IGA Roads (Mesa - interest only)	422,850	422,850	422,850	422,850	422,850
2020 Series - IGA Roads (Pinal County, SR24 Interchange)	384,350	383,725	382,850	381,725	380,350
2020 Series - IIP Additional Roads Funding (\$40M)	1,345,300	1,345,800	1,345,300	1,343,800	1,346,175
2020 Series - Other Road Projects	330,650	335,900	335,775	335,400	334,775
Trustee Fees for Excise Tax Bonds	20,000	20,000	20,000	20,000	20,000
<i>Total All Existing Bonds</i>	<i>8,036,817</i>	<i>8,028,424</i>	<i>7,942,033</i>	<i>7,941,668</i>	<i>7,945,807</i>
<i>Proposed New Debt:</i>					
2022 - Parks Master Plan Phase I	3,650,000	6,000,000	6,000,000	6,000,000	6,000,000
Subtotal Debt	11,686,817	14,028,424	13,942,033	13,941,668	13,945,807
Road Replacement Reserves Additional Funding	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000
25% Reserves Additional Funding	2,880,292	2,321,125	2,510,800	2,830,750	2,008,546
Total Expnditures / Uses	114,392,154	127,150,319	137,483,763	147,297,048	159,138,012
\$ Change from Prior	887,565	12,758,165	10,333,444	9,813,285	11,840,964
% Change from Prior	0.8%	11.2%	8.1%	7.1%	8.0%
Net Result	5,299,314	3,931,954	3,020,665	3,407,753	3,069,259



Long-Range Financial Plan

Forecasted Major Revenue Sources

At the outset of the budget development process, the table below identifies the long-range revenue forecast for all major revenue sources:

Revenues	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Sales Tax - Excluding Construction	43,108,389	46,908,600	51,012,800	54,935,200	59,132,300
Sales Tax - Construction	14,729,500	14,744,000	14,273,200	13,769,300	14,657,000
State Shared Sales Tax	8,385,700	9,385,900	10,643,900	11,906,300	13,075,000
State Shared Income Tax	9,421,900	10,423,400	11,697,200	13,108,500	14,413,800
State Shared Vehicle License Tax	3,138,200	3,568,300	4,081,100	4,656,800	5,213,700
State Shared Highway User Revenue Funds (HURF)	4,321,500	4,753,800	5,233,700	5,755,400	6,206,100
Property Tax	12,470,641	13,983,300	15,736,100	17,525,800	19,455,700
Utility ROI	799,720	839,700	881,700	925,800	972,100
Utility Franchise Fees	2,090,670	2,195,200	2,305,000	2,420,300	2,541,300
Utility In-Lieu Property Tax	996,760	1,046,600	1,098,900	1,153,800	1,211,500
Impact Fees	17,321,260	18,850,234	16,491,926	14,770,699	15,005,909
Capacity Fees	9,904,342	10,123,367	10,209,125	11,312,336	11,496,294
Building Revenues	10,486,700	10,509,700	9,899,300	10,501,600	10,846,300
Water User Fees	32,583,756	34,212,944	35,923,591	37,719,771	39,605,759
Sewer User Fees	10,076,420	10,580,241	11,109,253	11,664,716	12,247,951
Solid Waste User Fees	4,642,956	4,875,104	5,118,859	5,374,802	5,643,542
Total Revenues / Sources	184,478,414	197,000,390	205,715,654	217,501,123	231,724,256



Financial Policies

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 at all times in a solid financial condition. This can be 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.
- Unassigned fund balances in the General Fund must equal 25% of revenue in the Operating Budget, per Town Council policy, to provide a cushion to address emergency situations and unforeseen circumstances.
- 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.



Financial Policies

- Laws and policies on limitations on revenue sources should be explicitly addressed in the budget process. These include:
 - 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.
- 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.
- Parks Master Plan Future Budget Capacity – For fiscal year 2022/23, the Town will set aside \$500,000 in the Operating Budget as an expense placeholder to begin building budget capacity for operational costs and possible future debt service costs related to implementing future phases of the Town’s Parks Master Plan. The amount set aside each year thereafter will increase by \$500,000 until the Operating Budget has sufficient capacity to accommodate the new expenses related to future phases of the 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 - \$150,000
- 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.
 - 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



Financial Policies

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 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.



Financial Policies

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.

This policy establishes the amounts the Town will strive to maintain in its fund balances, the conditions under which fund balance 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.
- 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 transportation infrastructure. The amount set aside each year thereafter will increase by \$500,000 until the annual set-aside amount approximates the annualized repair and replacement costs of the Town's major transportation infrastructure.
- 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.



Financial Policies

- 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.
- 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 (CAGR) 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.



Financial Policies

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.
- 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 Policies

- 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.



Financial Policies

- 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.
- 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 Policies & Procedures

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 related to revenues that cannot be accurately determined or anticipated when the budget is adopted.

Arizona Revised Statutes only requires communities to prepare a budget for two funds – the General Fund and HURF. In addition to these two funds, Queen Creek prepares budgets and requests legal appropriation for all its funds: Special Revenue, Emergency Services, Enterprise, Capital Improvement, Debt Service and Internal Service.

Budget Amendment Policies

- Except as provided below, 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.
 - Reallocation of expenditure authority from contingency at the beginning of a fiscal year for projects that have previously received budgetary expenditure authority, that are currently in process and/or under construction, and that are being carried forward into the next fiscal year does not require Town Council approval. [*Note: this exception will sunset on June 30, 2023.*]
- Budget adjustments to increase Town estimated revenues in order to fund increasing expenditure authority must be approved by the Town Council. The only exception is with the Town's Enterprise Funds in which more flexible budgeting is required. Within these funds, the sale of a good or material is first dependent on the Town acquiring the item. In those cases in which added sales or revenue generation is directly linked to the acquisition of the item, the Town Manager can approve such appropriations and revenue increases to the budget, up to a cap of \$100,000. Such adjustments must stay within the annual budget ceiling adopted for the Town.
- Reallocation of expenditure authority between Town funds (e.g. General Fund, HURF, Development Fee Funds, etc.) require the approval of the Town Council.
- Reallocation of expenditure authority of up to \$50,000 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. All amendments are contingent upon Budget Office verification of sufficient budget being available for the request.
 - 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.



Budget Policies & Procedures

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. Public hearings are 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. The Town of Queen Creek has adopted an alternative expenditure limitation, also called home rule, in which total budgeted expenditures as adopted by the Town Council become the expenditure limitation.
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 and in total by fund for Capital and Special Revenue Funds, Emergency Services Fund and Enterprise Funds. The Town Manager, subject to Town Council approval, can at any time transfer any unencumbered appropriation balance or portion thereof between departments or programs. 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 (GAAP).

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.

Fixed assets used in governmental fund type operations are accounted for in the Town's Balance Sheet. Public domain (infrastructure) assets consisting of certain improvements other than buildings, such as roads and sidewalks, are not capitalized since these assets are immovable and of value only to the government.

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.

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.



Budget Policies & Procedures

Proprietary Funds – Water, Sewer and Solid Waste Enterprise Funds budgets are developed using the modified accrual basis of accounting, similar to governmental funds. However, for financial reporting purposes, these 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. Depreciation is not included in the budget.

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.

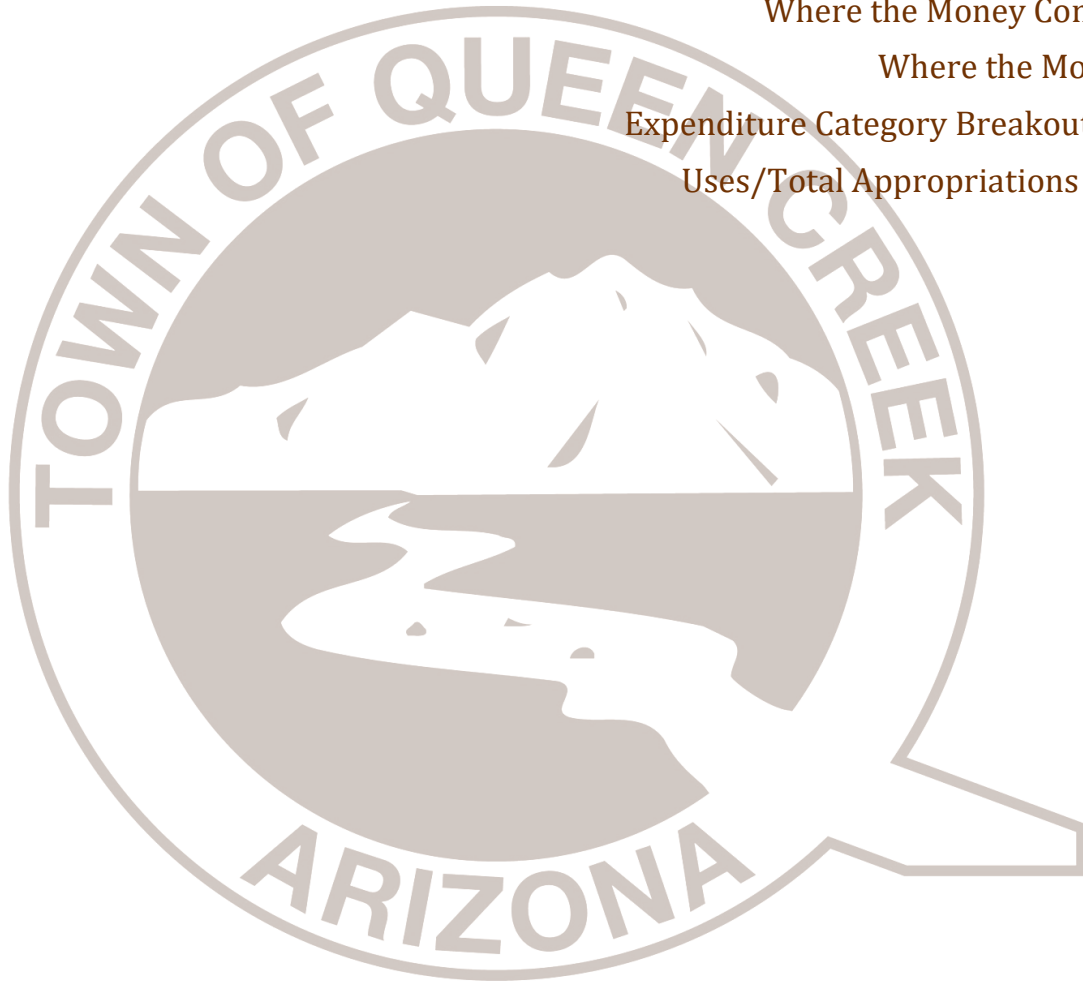
Inventories – In governmental funds, purchases of inventory are recorded at the time of purchase as expenditures/expenses in the funds from which the expenditures/expenses were made. In proprietary funds, purchases of inventory are recorded as expenses at the time of purchase; however, for financial reporting purposes, inventories are recorded as an asset and expensed when consumed.





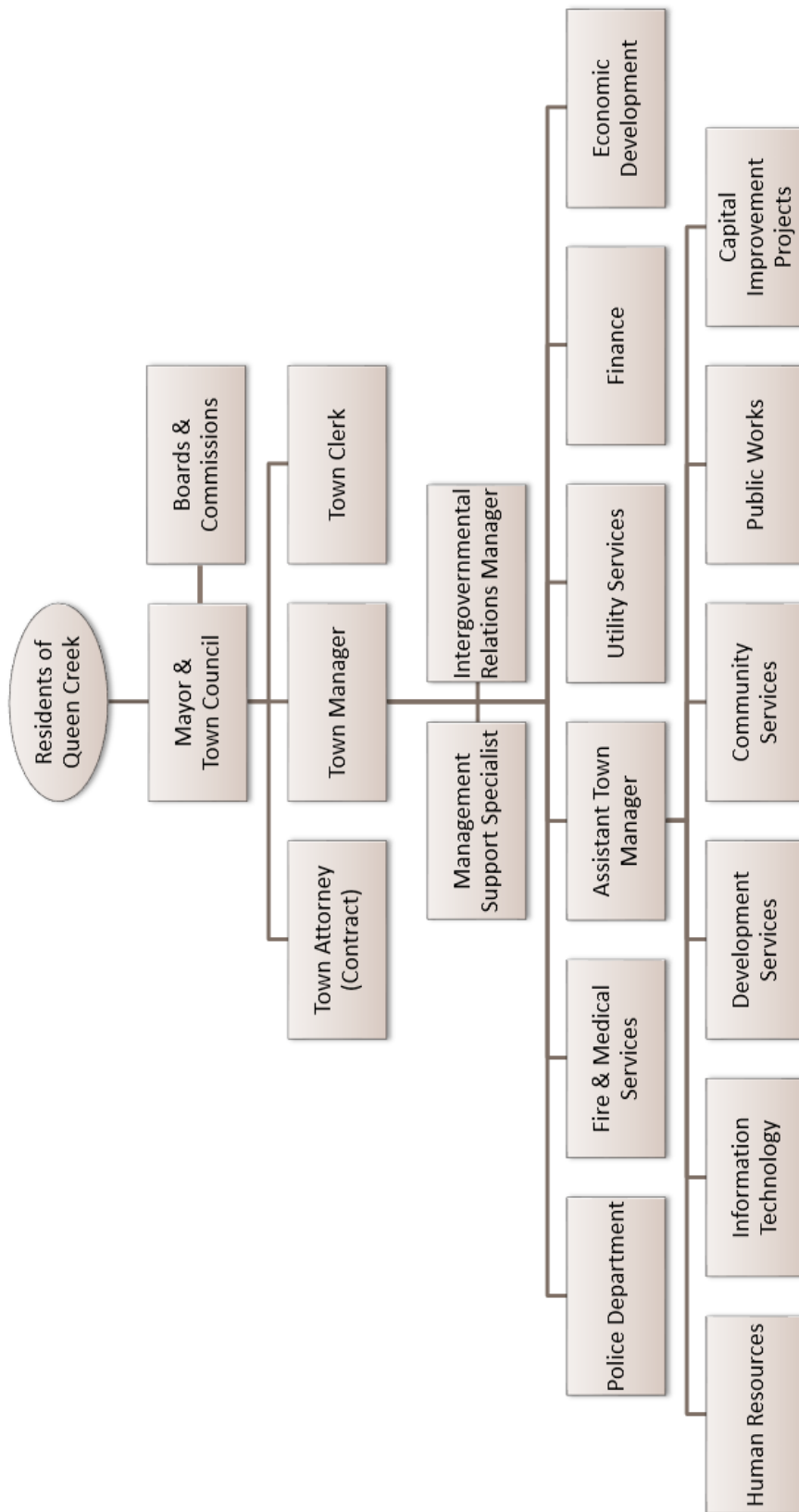
Organizational Structure

- 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 Breakout by Fund
- Uses/Total Appropriations Schedule





Town Organizational Chart





Full-Time Equivalents by Department

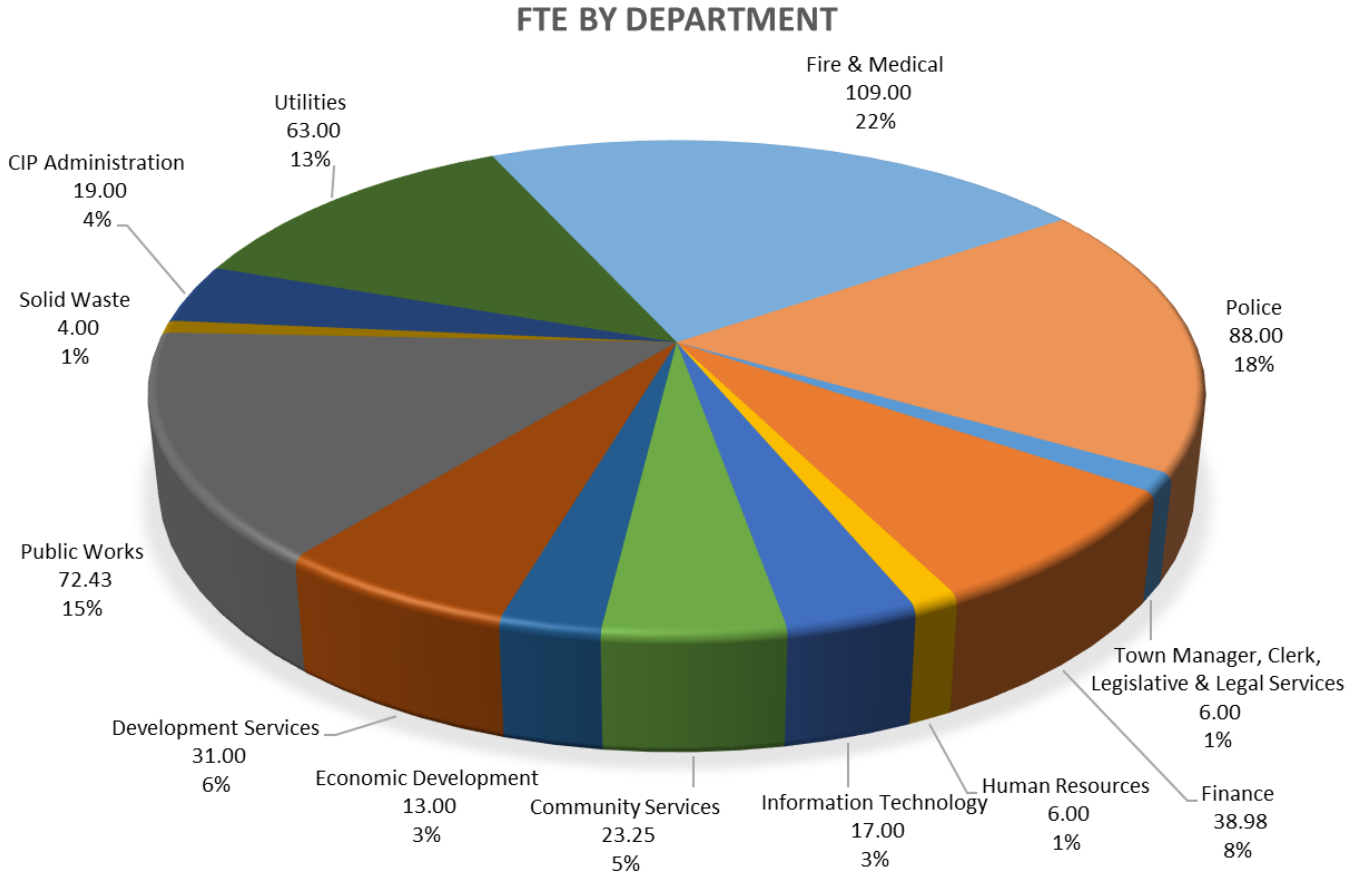
Department	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Mayor & Town Council*	7.00	7.00	7.00	7.00	7.00	7.00
Town Manager, Clerk, Legislative & Legal Services	8.00	8.00	8.00	8.00	7.00	6.00
Finance	22.18	30.48	32.48	34.48	36.98	38.98
Workforce & Technology	12.00	14.00	15.00	17.00	19.00	-
Human Resources	-	-	-	-	-	6.00
Information Technology	-	-	-	-	-	17.00
Community Services	14.25	16.00	17.00	17.00	19.00	23.25
Economic Development	12.00	12.00	12.00	12.00	12.00	13.00
Development Services	25.50	25.50	26.50	26.50	28.00	31.00
Public Works	56.93	69.43	72.43	73.43	69.43	72.43
Solid Waste	4.00	4.00	4.00	3.00	4.00	4.00
CIP Administration	-	-	-	-	19.00	19.00
Utilities	41.00	50.00	55.00	61.00	58.00	63.00
Fire & Medical	51.00	63.00	65.00	81.00	81.00	109.00
Police	-	-	-	6.00	73.00	88.00
Total Full Time Equivalents	253.86	299.41	314.41	346.41	433.41	497.66
% Change from Prior Year	4%	18%	3%	10%	25%	15%

*Elected Officials, not true FTE.



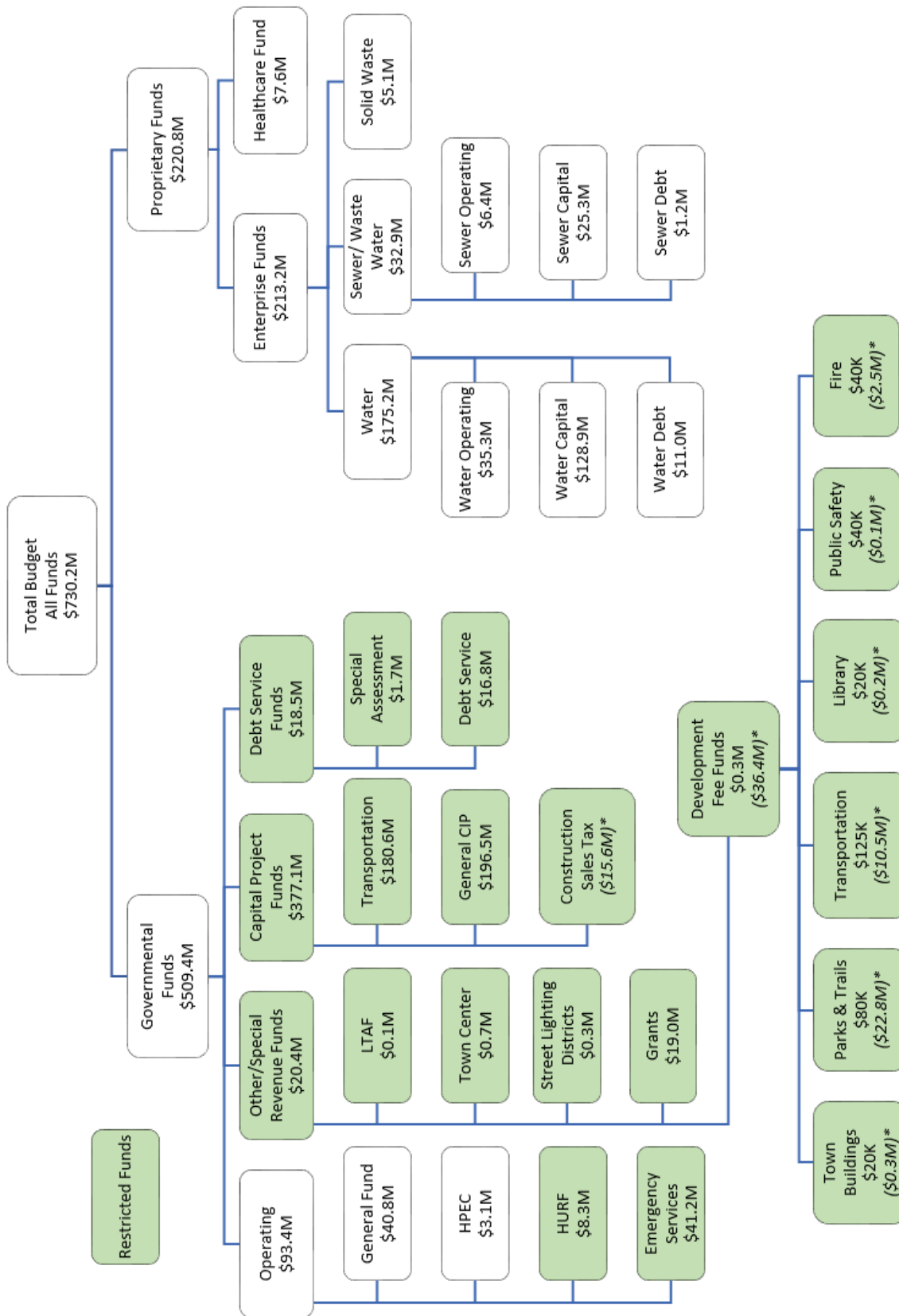
Full-Time Equivalents by Department

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 amount.



Fund Structure Narrative

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.

- **Local Transportation Assistance Fund (LTAF)** – The Town’s share of state revenue is restricted to spending on arterial street expenses.
- **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, Town buildings and



Fund Structure Narrative

vehicles, parks and open space, library, fire, and public safety. Effective February 10, 2020, the total development fee cost per new single family home is \$7,365 (excluding water and sewer capacity fees).

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.



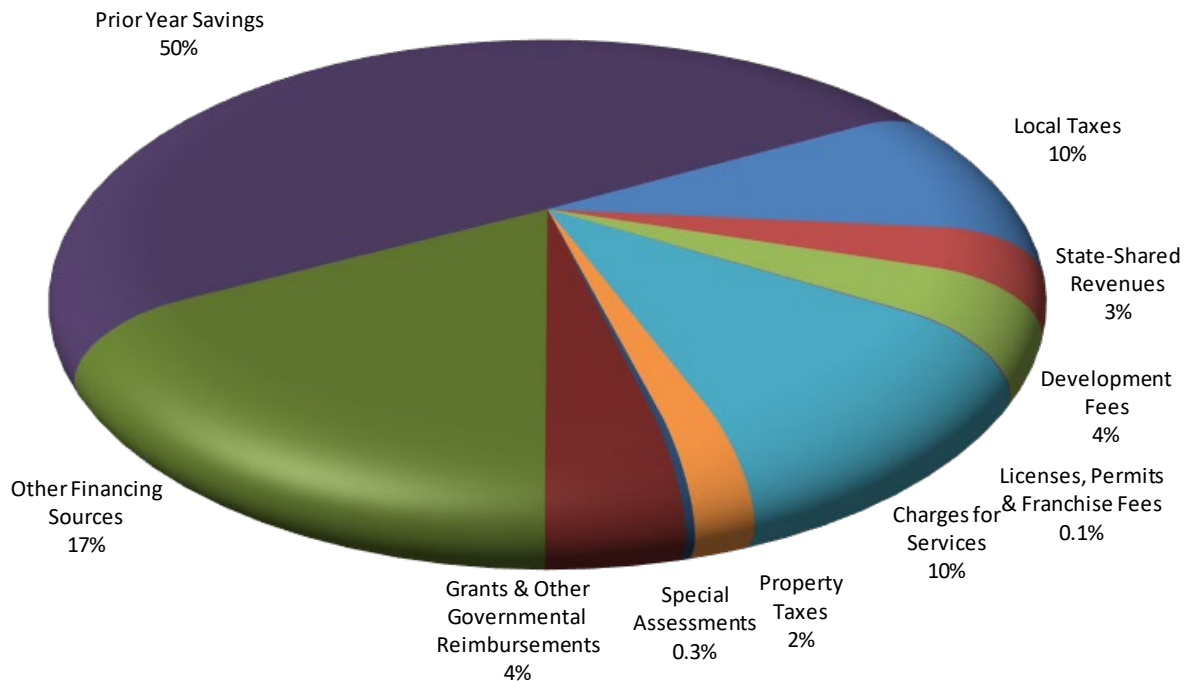
Sources

Where the Money Comes From

Sources	FY 2021/22 Revised Budget	FY 2022/23 Adopted Budget	% increase/ (decrease) year over year
Local Taxes	\$ 68,801,109	\$ 72,211,539	5.0%
State Shared Revenue	21,771,563	25,339,632	16.4%
Development Fees	23,338,993	27,298,682	17.0%
Licenses, Permits & Franchise Fees	590,500	580,500	(1.7%)
Charges for Services	71,670,688	76,480,688	6.7%
Property Taxes	11,045,515	12,470,641	12.9%
Special Assessments	1,934,706	1,882,010	(2.7%)
Grants & Other Governmental Reimbursements	22,271,200	27,622,991	24.0%
Other Financing Sources *	224,680,048	124,528,209	(44.6%)
<i>Subtotal Revenues</i>	<i>\$ 446,104,322</i>	<i>\$ 368,414,892</i>	<i>(17.4%)</i>
Prior Year Savings	186,768,419	361,716,025	
Total Sources	\$ 632,872,741	\$ 730,130,917	

*Includes \$53M of Bond Proceeds in FY 2021/22 and \$60M of Bond Proceeds in FY 2022/23. Inter-fund transfers of \$104.6M have not been included in FY 2022/23 budget figures pursuant to Auditor General Budget guidelines.

FY 2022/23 Adopted Budget \$730.2M
Sources by Category as a Percent of Total





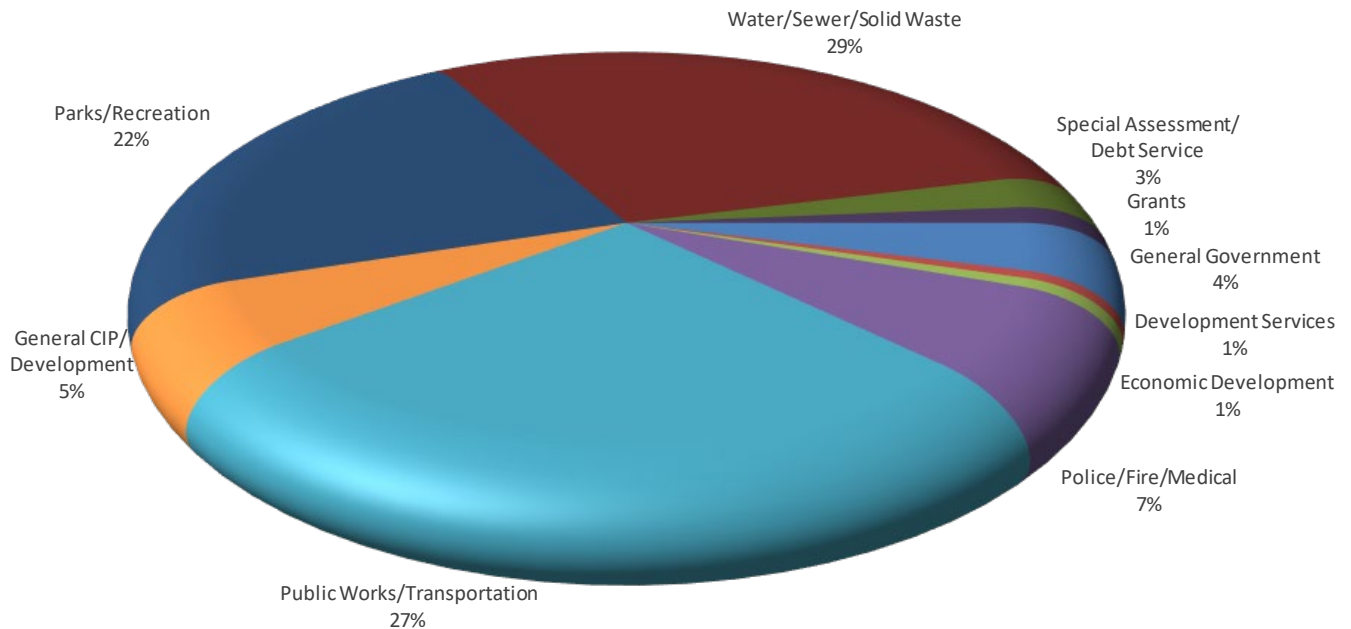
Uses

Where the Money Goes

Expenditures	FY 2021/22	FY 2022/23	% increase/ (decrease) year over year
	Revised Budget	Adopted Budget	
General Government	\$ 21,055,977	\$ 29,344,222	39.4%
Development Services	4,133,307	4,390,526	6.2%
Economic Development/Town Center	4,431,506	5,178,573	16.9%
Police/Fire/Medical	40,192,166	50,663,120	26.1%
Public Works/Transportation	166,684,147	200,372,359	20.2%
General CIP/Development	27,330,497	39,410,184	44.2%
Parks/Recreation	21,145,607	159,099,081	652.4%
Water/Sewer/Solid Waste	181,220,009	213,203,417	17.6%
Special Assessment/Debt Service	14,946,637	18,469,436	23.6%
Grants	5,388,006	10,000,000	85.6%
Total Expenditures	\$ 486,527,858	\$ 730,130,917	50.1%

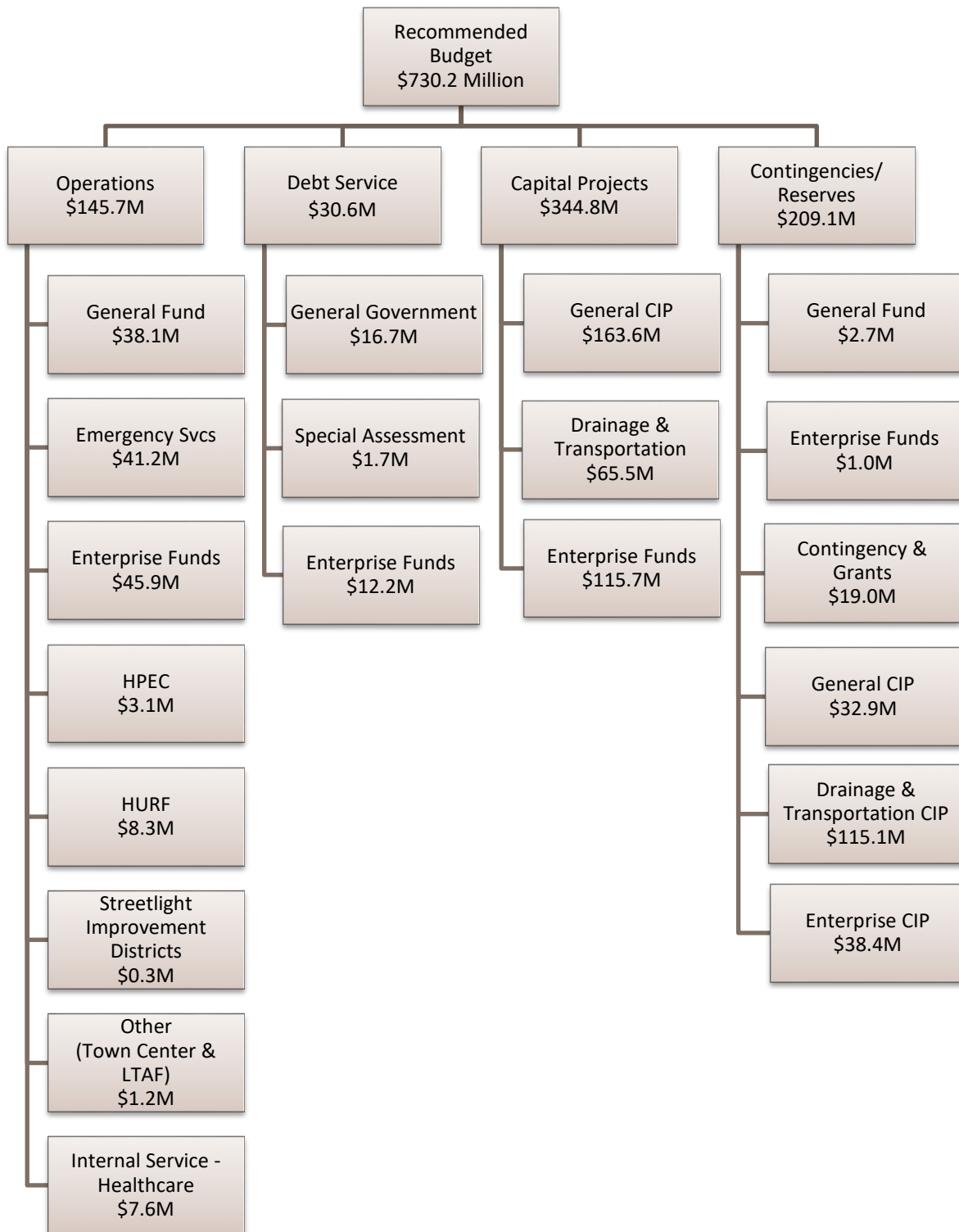
Inter-fund transfers of \$104.6M have not been included in FY 2022/23 budget figures pursuant to Auditor General Budget guidelines.

FY 2022/23 Adopted Budget \$730.2M
Expenditures by Function as a Percent of Total





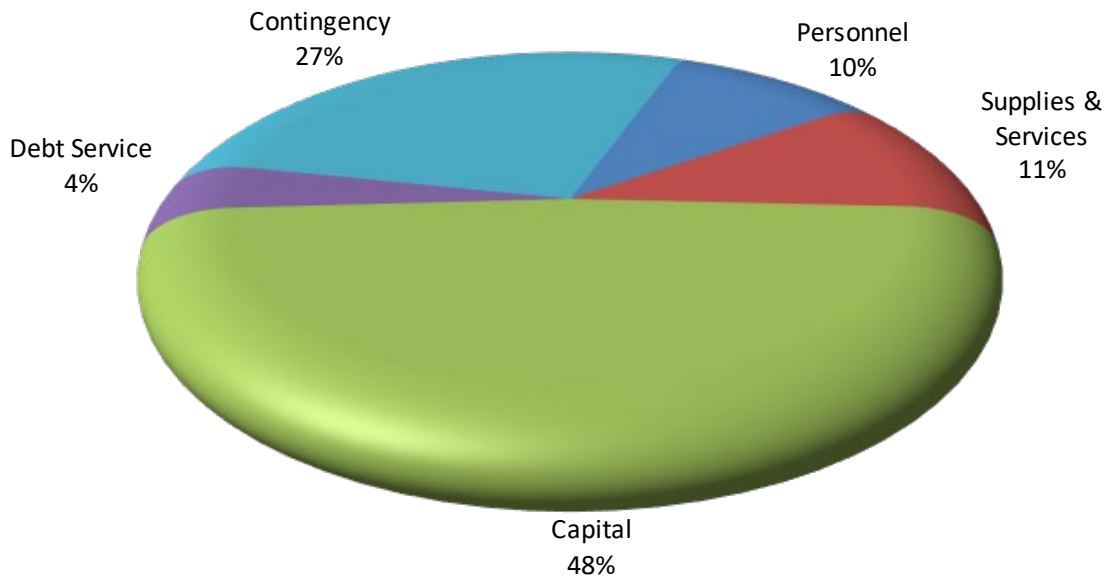
Uses





Uses / Total Appropriations Schedule

FY 2022/23 Adopted Budget \$730.2M by Category



FY 2022/23 Total Appropriations - Budget by Fund										
	General Fund	EMS Fund	HURF	HPEC	Enterprise	Special Revenue	Capital	Debt	Healthcare	Grand Total
Sources										
Local Sales Tax	\$ 38,318,568	\$ 4,789,821	\$ -	\$ -	\$ -	\$ 1,280,750	\$ -	\$ -	\$ -	\$ 44,389,139
Construction Sales Tax	13,092,900	1,636,600	-	-	-	13,092,900	-	-	-	27,822,400
State Shared Revenue	17,807,600	42,332	7,489,700	-	-	-	-	-	-	25,339,632
Property Tax	-	12,470,641	-	-	-	-	-	-	-	12,470,641
Charges for Services	15,281,456	5,515,150	-	775,567	47,303,132	103,868	-	-	7,501,515	76,480,688
License & Fees	85,500	-	-	-	-	-	-	-	-	85,500
Franchise Fees	495,000	-	-	-	-	-	-	-	-	495,000
Special Assessments	-	-	-	-	-	150,000	-	1,732,010	-	1,882,010
Interest Income	500,000	-	-	-	483,800	209,740	150,000	-	-	1,343,540
Capacity Fees	-	-	-	-	9,977,422	-	-	-	-	9,977,422
Impact Fees	-	-	-	-	-	17,321,260	-	-	-	17,321,260
Other	101,000	365,000	-	-	60,288,669	10,000,000	79,952,991	-	100,000	150,807,660
Total Revenues	\$ 85,682,024	\$ 24,819,544	\$ 7,489,700	\$ 775,567	\$ 118,053,023	\$ 42,158,518	\$ 80,102,991	\$ 1,732,010	\$ 7,601,515	\$ 368,414,892
Transfers In	-	19,225,276	1,035,623	2,642,732	12,172,880	-	52,770,423	16,737,426	-	104,584,360
Total Sources	\$ 85,682,024	\$ 44,044,820	\$ 8,525,323	\$ 3,418,299	\$ 130,225,903	\$ 42,158,518	\$ 132,873,414	\$ 18,469,436	\$ 7,601,515	\$ 472,999,252

Uses										
Personnel	20,303,073	\$ 28,607,239	\$ 1,827,674	\$ 812,089	\$ 9,865,716	\$ -	\$ 2,586,784	\$ -	\$ 7,153,042	\$ 71,155,617
Supplies & Services	17,209,633	11,595,846	6,110,761	894,686	28,558,466	10,866,500	647,481	-	448,473	76,331,845
Capital	601,410	1,004,535	323,000	1,416,300	123,161,271	610,500	225,845,140	-	-	352,962,156
Debt Service	-	-	-	-	12,172,883	-	-	18,469,436	-	30,642,319
Contingency	2,658,800	-	-	-	39,445,081	9,000,000	147,935,099	-	-	199,038,980
Total Expenses	\$ 40,772,916	\$ 41,207,620	\$ 8,261,435	\$ 3,123,075	\$ 213,203,417	\$ 20,477,000	\$ 377,014,504	\$ 18,469,436	\$ 7,601,515	\$ 730,130,917
Transfers Out	36,654,137	2,837,200	263,888	295,223	12,172,880	52,361,032	-	-	-	104,584,360
Total Uses	\$ 77,427,053	\$ 44,044,820	\$ 8,525,323	\$ 3,418,298	\$ 225,376,297	\$ 72,838,032	\$ 377,014,504	\$ 18,469,436	\$ 7,601,515	\$ 834,715,277
Change in Fund Balance	\$ 8,254,971	\$ 0	\$ (0)	\$ 1	\$ (95,150,394)	\$ (30,679,514)	\$ (244,141,090)	\$ -	\$ -	\$ (361,716,026)





Budget

- Budget Development
- Budget Overview and Policy Issues
- Budget Calendar
- Budget Assumptions - Revenues
- Revenues by Fund
- Expenditures by Fund
- General Fund
- Three-Year Fund Summaries





Budget Development

The budget is evaluated by a group composed of the Town Manager, Assistant Town Manager, Finance Director/Chief Financial Officer (CFO), Budget Administrator, department directors and three Town Council members acting as the Town Council Budget Committee. The Town Council Budget Committee makes recommendations for funding to the full Town Council. The major steps in preparation of the budget are:

- Town Council input on priorities through a Strategic Planning Session, underlying strategic plan and community input through citizen surveys
- Forecast revenue 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 Town Council's Budget Committee for review
- Present to the full Town Council for review, tentative and final adoption

The budget process for the ensuing fiscal year typically begins in November with necessary staff to complete a comprehensive long-range forecast of revenues. A meeting of all Town staff who are involved in the budget development process occurs in December to discuss revenue forecasts and share base budget targets and assumptions.

Assumptions are developed during December based upon:

- 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

Estimates of projected state-shared revenues for the upcoming fiscal year are also provided by the state departments that distribute the funds, which are distributed on a population basis.

An analysis of all factors results in a recommendation to the Town Manager of the growth and inflation factors, if any, that should be allotted to each department in order to maintain its base budget and provide the same level of service in the coming fiscal year. Queen Creek operates under home rule, so it is not limited by the State of Arizona's expenditure limit for local jurisdictions. The home rule, which requires voter-approval, sets the expenditures limit as the total expenditure budget adopted by the Town Council. Queen Creek voters approved a four-year continuation of home rule in the August 2018 primary election. The FY 2022/23 budget is the fourth and final budget in the current approved four-year cycle.



Budget Development

Once revenue estimates are established, the next step is to analyze the anticipated expenditures for the upcoming year. These estimates are developed in the budget preparation phase and are based on the following considerations:

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. A comprehensive price list is developed for anticipated costs on items in the general category of supplies and contractual services, including operating costs for infrastructure placed into service. This list includes costs for any new anticipated major capital expenditures since expenditures of this nature usually require a considerable amount of budget planning.
4. Known cost factors, including items such as debt service schedules, employee benefit cost increases, medical and dental insurance coverage premiums, changes to worker's compensation rates, and other similar costs.
5. 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).
6. 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 Budget Committee for review. The Town Council Budget committee then submits the budget, along with any recommendations for changes or items for discussion, to the full Town Council for consideration and approval.



Budget Overview

The Town’s expenditure budget for FY 2022/23 is \$730.2 million. This budget includes appropriations for the General Fund of \$40.8 million, Emergency Services of \$41.2 million, HURF of \$8.3 million, and HPEC of \$3.1 million, collectively referred to as the Town’s Operating Budget. The Enterprise portion of the FY 2022/23 budget consists of the Water Operating Fund at \$35.3 million, the Wastewater Operating Fund at \$6.4 million, and Solid Waste at \$5.1 million. Capital Improvement Funds (CIP) total \$531.3 million. The remaining dollars that comprise the budget include appropriations for grants, special assessments, special districts, and debt service.

The FY 2022/23 budget was developed following two years of unprecedented upheaval caused by the COVID-19 pandemic and its aftermath. The Town’s financial condition has weathered the crisis better than expected, with actual revenue collections exceeding initial projections and building permit activity remaining strong.

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 FY2021/22 is the increase in infrastructure funding for transportation, utilities, water and parks of \$206.9 million. These investments are designed to accommodate the Town’s rapid growth and the Town Councils commitment to the community’s needs. Additionally, the budget includes funding to continue building the new Queen Creek Police Department; resources to start up an Emergency Transportation Service program; funding for acquisition of water resources; and a placeholder towards funding infrastructure in the State Lands area of the Town. Following are highlights of the FY 2022/23 budget:

- Parks and Recreation. The Budget includes \$136 million for completion of Mansel Carter Oasis Park, construction of a new 85-acre park in the northeast section of the Town, and the design and construction of a Recreation Center and Aquatic Center. It also includes \$23 million for acquisition of land for a future park in the southeast quadrant of the Town.
- Police Services. The budget includes 15 new positions for the Queen Creek Police Department, as well as funding for the necessary software, hardware, and equipment for these new staff.
- Emergency Transportation Services (ETS). The Budget includes funding for 26 new positions to begin an ambulance service program in the Fire and Medical Department.
- Infrastructure/CIP. Progress continues on the Town’s Transportation Master Plan with \$95 million budgeted for projects that have already started and another \$65.6 million for new projects. The water and wastewater CIP programs include \$94.2 million for new and ongoing projects. These aggressive CIP programs are necessary to keep pace with robust development activity that is happening within the town.
- Acquisition of Water Rights. An additional \$60 million is included in the budget for the potential acquisition of water rights and groundwater extinguishment credits. These water resources are critical to the Town’s long-term strategy to ensure an adequate water supply for Queen Creek’s future.
- 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 2.2% increase in major medical premiums that will be absorbed by the organization. Therefore, individual employee premiums remain unchanged.
- Workforce. The Budget includes \$2.3 million to implement recommendations from the recently completed Compensation and Classification Study. Also, 64 new full-time equivalent (FTE) positions are planned:

Sworn Police Officers (10.0 FTE)

Police Administrative Staff (5.0 FTE)

Traffic Engineer – Public Works (1.0 FTE)

Service Coordinator – Public Works (1.0 FTE)



Budget Overview










- Fire/Medical Ambulance Transport (26.0 FTE)
- Fire/Medical Admin. Support (2.0 FTE)
- GIS Analyst – Utilities (1.0 FTE)
- Service Coordinator – Utilities (1.0 FTE)
- Field Staff – Utilities (3.0 FTE)
- HR Analyst – Human Resources (1.0 FTE)
- Fleet Maintenance Tech. – Public Works (1.0 FTE)
- Information Technology Staff (3.0 FTE)
- Development Services Staff (3.0 FTE)
- Community Services Staff (3.0 FTE)
- Finance Staff (2.0 FTE)
- Economic Development Staff (1.0 FTE)

Ending Operating Reserves

The ending Operating Budget fund balance for FY 2022/23 is estimated to be \$106.7 million or 90% of Operating revenues, which remains well above the Council’s adopted Operating reserve policy of 25%. Of the total fund balance, \$49.9 million is reserved for pensions. This amount represents 100% funding of the Town’s unfunded pension liabilities and achieves the Town Council’s policy goal of fully funding the Town’s pension obligations. Another \$32.5 million is restricted in the Town’s 25% Operating Budget Reserve, and \$1.5 million is reserved in the Town’s newly created Road Replacement Reserve. The budget anticipates ending the fiscal year with \$22.8 million of fund balance that will be available for any of the Town Council’s future policy objectives.

Policy Issues

The Town Council considered and provided direction on the following policy issues:

Issue/Link to CSP	Policy Direction
Public Safety Services  	Include funding for continued development of the Queen Creek Police Department. Include funding for costs of starting a Town-managed emergency transportation service including purchase of ambulances and hiring of staff.
Transportation and Utility Infrastructure  	Provide resources through cash and debt financing to continue building roads, water and sewer infrastructure to meet the needs of our fast-growing community.
Water Resources Acquisition 	Include funding for potential acquisition of Water Rights and/or Groundwater Exchange Credits in an effort to meet the Town’s 100-year water supply requirements.
Parks Master Plan  	Provide resources through cash and debt financing to build out the first phase of the adopted Parks Master Plan, which includes 98 acres of new parks, a multi-generation facility, and an aquatics center. Acquire 77 acres of land for eventual development of a new park in the southeast quadrant of the Town, in anticipation of the second phase of the Master Plan.
Property Tax and Reserves Policies  	Keep the primary property tax levy rate unchanged at \$1.83 per \$100 of assessed value. Continue funding the Town’s Pension Funding Policy and begin setting aside funds in a new Roads Replacement Reserve for future transportation needs.



Budget Calendar

November 2021	
November 1	Budget Development Email From Budget Office Sent to Departments
November 9	Budget Development Kickoff with Department Directors
December 2021	
December 6	Non-Profit Applications Emailed Out
December 16	Department Base Budgets Due
	5-Year Staffing Projections Due
	Department Capital Budgets Due
January 2022	
January 6	Department Performance Measures Due
	Non-Profit Applications Due to the Town
January 25	Department Head Meeting to Review Staffing Projections and Budget
January 27	Department Budgets / Budget Overview Due to Town Manager
February 2022	
February 1-24	Town Manger / Department Head Budget Review Meetings
February 10	Council Strategic Planning Session Materials Due
February 25-26	Council Strategic Planning Session – Budget Policy Direction
March 2022	
March 10	Final Changes to Recommended Budget Due
March 24	Release Town Manager FY 2022/23 Recommended Budget
March 30-April 4	Council Budget Briefings
April 2022	
April 11	Budget Committee Meeting
April 25	Tentative Budget Materials Due to Town Clerk for May 4, 2022 Council Meeting
May 2022	
May 4	Tentative Budget Presented to Council for Approval
	1 st Truth in Taxation (TNT) Newspaper Ad Runs (14 Days Before TNT Hearing)
May 5	Post Tentative Budget Schedules on Town Website, Send Materials to Newspaper
May 9	Adopted Budget and TNT Materials Due to Town Clerk for May 19, 2022 Council Meeting
May 11	2 nd Truth in Taxation Newspaper Ad (7 Days Before TNT Hearing)
	1 st Tentative Budget Newspaper Ad (Schedule A)
May 17	2 nd Tentative Budget Newspaper Ad (Schedule A)
May 18	Final Budget Adoption and Truth in Taxation Hearing
May 19	Post Adopted Budget Schedules on Town Website
May 23	Property Tax Levy / SLIDs Materials Due to Town Clerk for June 1, 2022 Council Meeting
June 2022	
June 1	Primary Property Tax Levy and SLID Levies Presented to Council for Approval
June 2	Tax Levy Information Sent to Counties and Property Oversight Commission



Budget Assumptions - Revenues

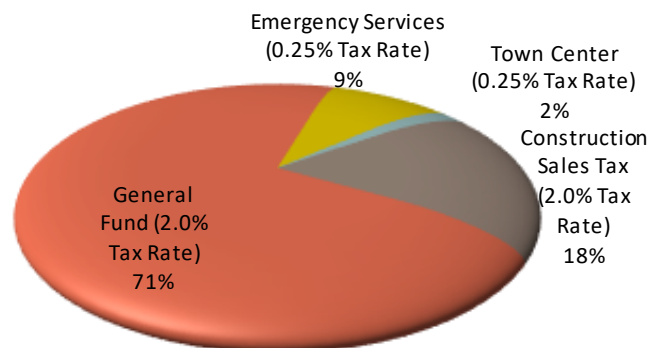
Queen Creek anticipates to collect revenue in FY 2022/23 equal to the amount necessary to pay the costs of operating and maintaining levels of service provided by the Town. Sales tax revenue forecasts are determined by a revenue trend analysis in conjunction with known commercial facilities opening and closing, as well as economic indicators available for the region and nation. Based on growth projections, the total adopted FY 2022/23 sales tax is 5% higher than the revised FY 2021/22 budget. Construction sales tax is estimated to decrease by 11% for next year. The remaining sales tax base is projected to increase by 9%.

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 60% of the General Fund revenues in FY 2022/23.

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 73% of all construction sales tax revenue.

Sales Tax Category	FY 2022/23 Sales Tax Budget
Construction	\$27,822,400
Retail	33,230,840
Restaurants & Bars	5,374,475
Communications & Utilities	2,233,375
Real Estate, Rental & Leasing	2,561,500
All Other Categories	988,949
Total Town Sales Tax	\$ 72,211,539

Fund	FY 2022/23 Sales Tax Budget
General Fund (2.0% Tax Rate)	\$51,411,468
Emergency Services (0.25% Tax Rate)	6,426,421
Town Center (0.25% Tax Rate)	1,280,750
Construction Sales Tax (2.0% Construction Tax Rate)	13,092,900
Total Town Sales Tax	\$ 72,211,539

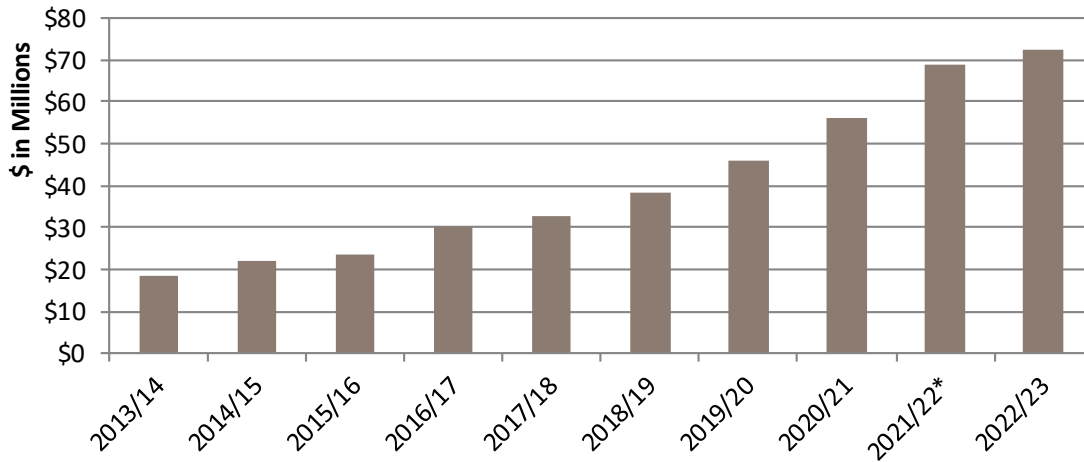




Budget Assumptions - Revenues

Sales Tax History/Projection - All Transactions				
Fiscal Year	Adopted Budget	Budget % Change	Actual/Projected*	Actual % Change
2013/14	13,119,117	15.5%	18,294,821	14.5%
2014/15	18,777,000	43.1%	22,151,449	21.1%
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%	68,801,109*	22.7%
2022/23	\$72,211,539	47.8%	\$72,211,539	4.9%

Sales Tax History/Projection



*Revised Budget

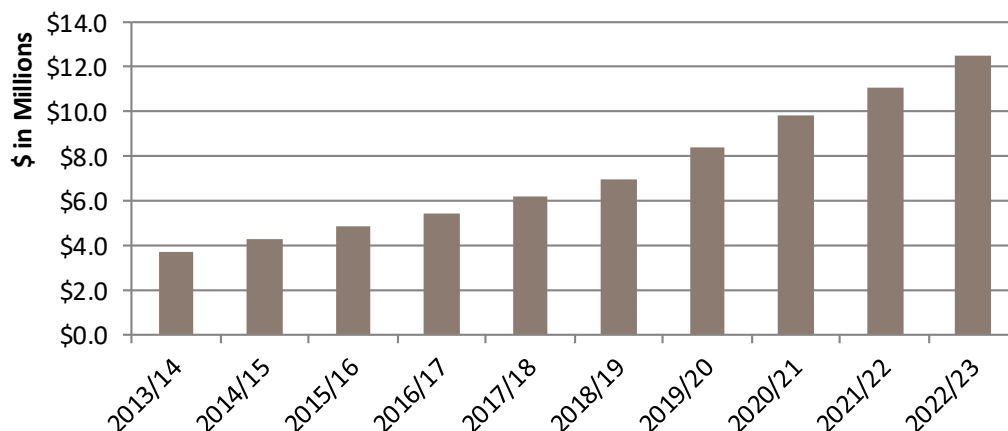


Budget Assumptions - Revenues

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. Limited Property Values are projected to continue their recovery at a pace slower than the drastic downturn experienced from the housing construction decline. 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 2022/23, the total assessed value is estimated to have increased by \$78M or 13% over FY 2021/22, of which \$33M or 5% is appreciation in values (which equates to \$603K) and \$45M or 8% is attributed to new construction (which equates to \$822K).

Property Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/Projected	Actual % Change
2013/14	3,628,882	(4.0%)	3,739,042	(4.6%)
2014/15	4,404,000	21.4%	4,323,971	15.6%
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%	11,045,515	12.9%
2022/23	\$12,470,641	12.9%	\$12,470,641	12.9%

Property Tax History/Projection





Budget Assumptions - Revenues

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. In response to the established deadlines, the Town Council passed Resolution 892-11 on December 21, 2011, which dropped fees from \$15,007 to \$13,883 per single family home. The next change for development fees under SB 1525 went into effect August 1, 2014, further reducing the fees to \$6,794 from \$8,941 (excluding the wastewater fee, which has been replaced by a capacity fee). In 2018 and 2019, the Town collaborated with a focus group of stakeholders and consultants to further revise its impact fees. The new impact fees went into effect on February 10, 2020 and effectively increased fees per single family home from \$6,794 to \$7,365.

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 1,786 for FY 2022/23. Five-year projections are conservatively based on current housing products that are building out and new subdivisions that are in the planning stages. The Town is also anticipating moderate commercial building activity.

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.



Budget Assumptions - Revenues

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 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 anticipated to be completed in 2023. A formal rate study has not been performed in over 10 years. 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 2022/23, account for 21% 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.

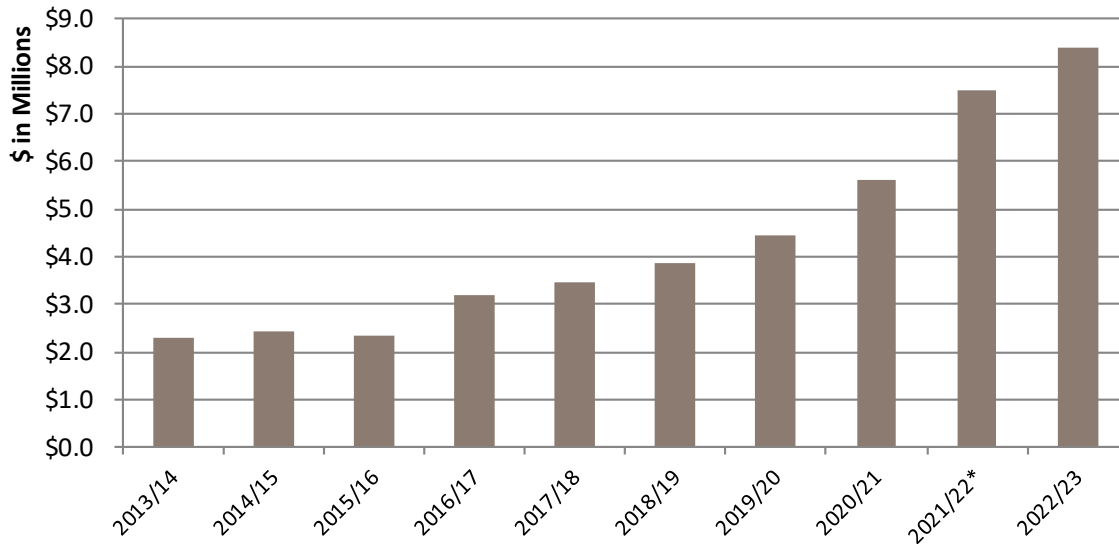
State-Shared Sales Tax - Cities and towns share in a portion of the 5.6% sales tax collected by the State. The distribution base (shared portion) varies by category. For example, retail sales is 40% shared and 60% non-shared (retained by the State). Of the shared portion, 25% is returned to incorporated 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
2013/14	2,278,000	3.3%	2,298,195	6.1%
2014/15	2,382,000	4.6%	2,419,249	5.3%
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%	5,617,000	25.8%
2021/22	6,898,800	37.7%	7,500,000*	33.5%
2022/23	\$8,385,700	21.5%	\$8,385,700	11.8%



Budget Assumptions - Revenues

State-Shared Sales Tax History/Projection



*Revised Budget

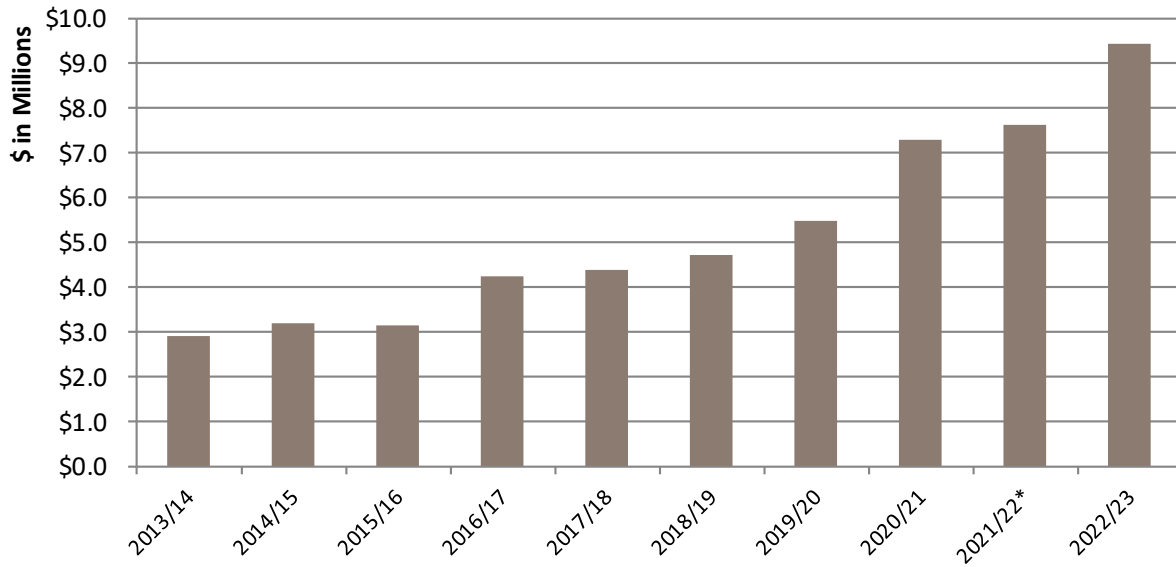
State-Shared Income Tax - Cities and towns in Arizona are prohibited from levying a local income tax; however, 15% of the state income tax collections are shared with the cities and towns. There is a two-year lag between the time citizens report income to the State and when the State remits shared income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

State-Shared Income Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2013/14	2,941,000	9.2%	2,938,268	9.1%
2014/15	3,191,000	8.5%	3,191,162	8.6%
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%	\$9,421,900	23.2%



Budget Assumptions - Revenues

State-Shared Income Tax History/Projection



*Revised Budget

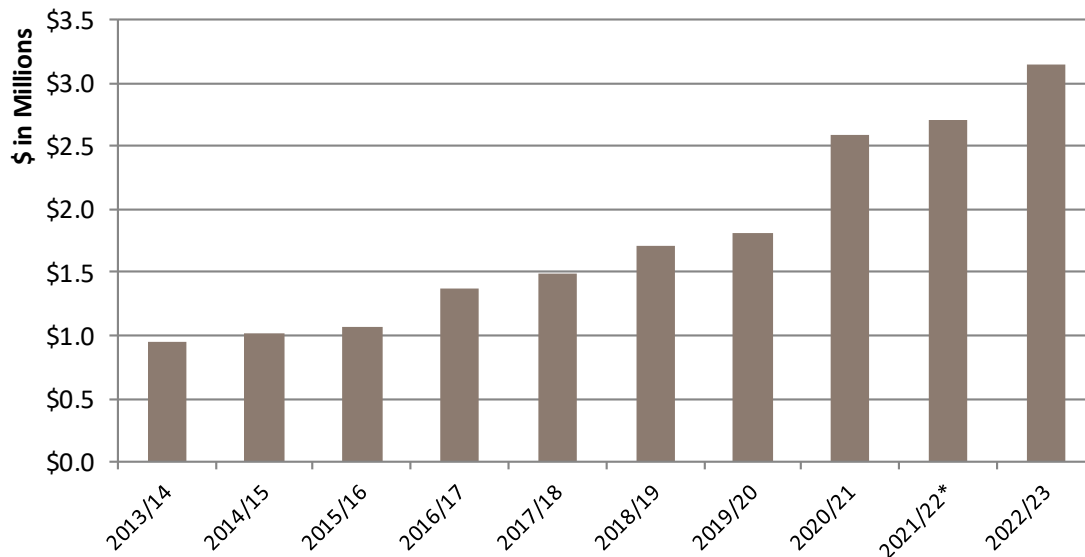


Budget Assumptions - Revenues

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
2013/14	879,000	0.6%	942,652	5.3%
2014/15	932,000	6.0%	1,018,304	8.0%
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%	2,582,700	42.4%
2021/22	3,162,100	44.6%	2,700,000*	4.5%
2022/23	\$3,138,200	0.0%	\$3,138,200	16.2%

State Shared VLT History/Projection



*Revised Budget

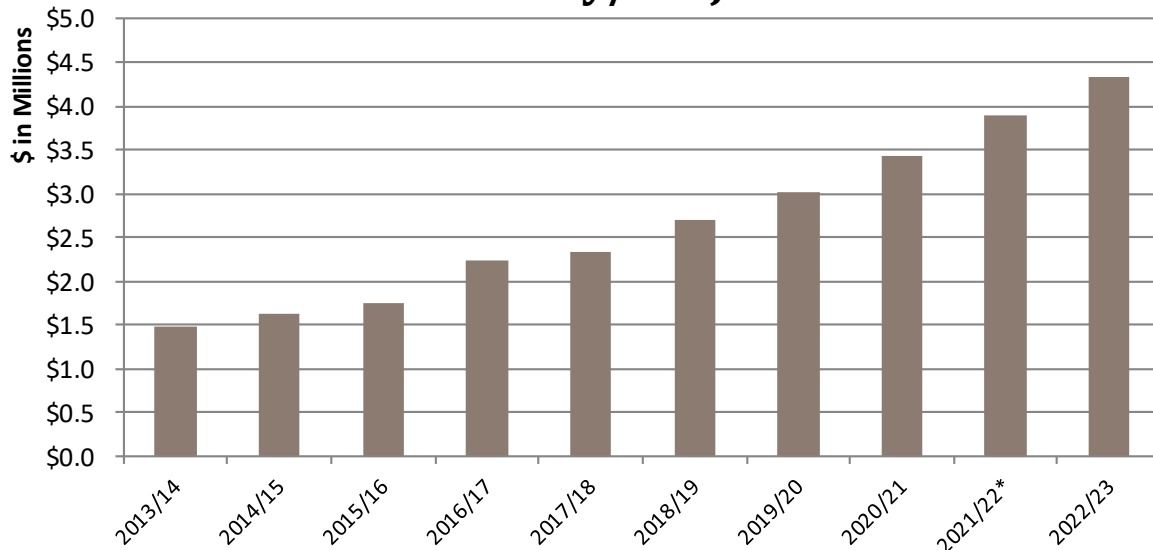


Budget Assumptions - Revenues

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
2013/14	1,487,000	0.2%	1,492,216	3.1%
2014/15	1,500,000	0.9%	1,637,127	13.1%
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%	3,429,900	13.3%
2021/22	4,083,000	49.8%	3,900,000*	13.7%
2022/23	\$4,321,500	5.8%	\$4,321,500	10.8%

HURF History/Projection



*Revised Budget



Revenues/Sources by Fund

Fund	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Department	FY 2022/23 % of Total Budget
General Fund	\$71,028,697	\$60,793,112	\$75,713,547	\$85,682,024	23.3%
Sewer/Wastewater	9,080,198	9,237,182	9,237,182	10,335,744	2.8%
Waste Water – Capacity	6,151,944	3,739,965	3,739,965	4,747,268	1.3%
Waste Water – Capital	9,365	50,000	50,000	-	-%
Solid Waste	3,922,292	4,708,379	4,708,379	4,646,656	1.3%
Water Operating	29,825,622	85,187,926	85,187,926	92,793,201	25.2%
Water Debt Service	10,894,401	-	-	-	-%
Water – Capacity	5,309,199	4,000,954	4,000,954	5,530,154	1.5%
Water – Capital	-	100,000	100,000	-	-%
Drainage & Transportation	2,529,949	27,088,253	27,088,253	76,478,633	20.8%
General CIP	122,358	12,500,000	12,500,000	3,624,358	1.0%
Bond Proceeds – Gen. CIP	6,093	-	-	-	-%
Streets – HURF	6,303,668	7,523,700	6,878,600	7,489,700	2.0%
Town Center	1,250,677	1,112,145	1,276,426	1,384,618	0.4%
Street Lighting Districts	58,971	43,720	43,720	150,000	0.0%
Housing Rehab Fund	566	-	-	-	-%
Construction Sales Tax	13,052,911	7,520,485	14,776,000	13,142,900	3.6%
Parks & Open Space	7,814,475	5,111,549	6,650,580	7,227,583	2.0%
Town Buildings	205,665	121,316	158,000	171,568	0.0%
Transportation Dev Fees	5,035,796	3,926,888	4,818,656	5,297,250	1.4%
Library Development	418,952	263,157	343,747	373,929	0.1%
Public Safety Development	1,288,424	1,054,861	1,378,563	1,553,557	0.4%
Emergency Services	20,245,666	26,856,838	22,247,909	24,819,544	6.7%
Fire Development Fees	2,507,300	1,964,010	2,558,268	2,857,113	0.8%
Community Events Fund	11,167	75,000	75,000	-	0.0%
Horseshoe Park Equestrian Ctr.	778,035	650,000	650,000	775,566	0.2%
Grants *	8,250,453	5,000,000	7,407,947	10,000,000	2.7%
Special Assess. Improvement	1,783,274	1,737,222	1,737,222	1,732,010	0.5%
Medical Self-Insurance	5,288,274	7,088,351	7,088,351	7,601,515	2.1%
Sub-Total Revenues	\$213,174,391	\$277,455,013	\$300,415,195	\$368,414,892	100.0%
Inter-fund Transfers **	101,073,611	104,064,379	104,064,379	104,584,360	
Total Sources	\$314,248,002	\$381,519,392	\$404,479,574	\$472,999,252	

* Grant funding is placed in the budget to account for any unanticipated grant awards

** 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 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted	FY 2022/23 % of Total Budget
General Fund	\$24,775,118	\$34,531,776	\$35,930,489	\$40,772,916	5.6%
Wastewater/Sewer	12,860,352	38,751,806	39,468,220	32,891,003	4.5%
Solid Waste	3,830,515	4,646,648	4,664,490	5,139,743	0.7%
Water	52,872,876	141,909,475	141,821,910	175,172,670	19.7%
Drainage & Transportation	22,239,995	131,669,814	135,916,592	180,551,680	24.7%
General CIP	9,516,390	53,888,492	50,911,167	196,462,824	26.9%
Construction Sales Tax	-	-	-	-	-%
Streets Program – HURF	4,994,090	7,027,077	7,914,332	8,261,435	1.1%
Streets & Roads - LTAF	203,549	36,093	1,108,740	100,000	-%
Town Center	473,011	967,400	968,062	752,000	0.1%
Street Light Districts	178,413	199,360	199,360	300,000	-%
Parks, Open Space Rec.	-	80,000	31,125	80,000	-%
Town Building & Vehicles	-	20,000	10,375	20,000	-%
Transportation Development	-	125,000	148,625	125,000	-%
Library Development	-	20,000	10,375	20,000	-%
Public Safety Development	-	40,000	20,750	40,000	-%
Emergency Services	27,491,326	33,069,993	37,492,637	41,707,620	5.8%
Fire Development	-	40,000	20,750	40,000	-%
Community Events	29,048	165,000	165,000	-	-%
Horseshoe Park	1,318,537	1,936,443	1,973,143	3,123,075	0.4%
Grants	-	17,000,000	8,313,841	19,000,000	2.7%
Special Assessment	1,719,664	1,737,222	1,737,222	1,732,010	0.2%
Debt Service	10,629,400	13,055,651	13,055,651	16,737,426	2.4%
Healthcare Self-Insurance	9,851,564	6,302,457	6,302,457	7,601,515	1.1%
Actual/Adopted Expenditures	\$182,820,161	\$487,183,614	\$487,183,614	\$730,130,917	100%
Inter-fund Transfers *	101,073,611	104,064,379	104,064,379	104,584,360	
Total Uses	\$283,893,772	\$591,247,993	\$591,247,993	\$811,739,669	

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



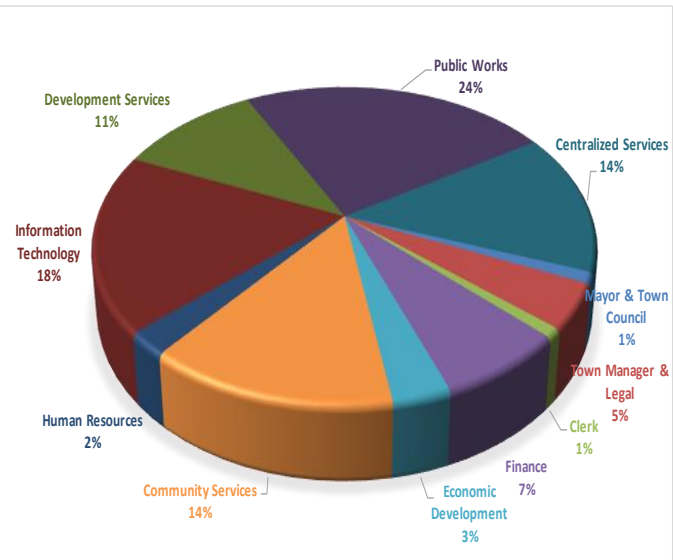
Adopted General Fund Budget

The FY 2022/23 General Fund is budgeted at \$40.8 million excluding inter-fund transfers. The increase of 9%, or \$3.4 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 \$36.7 million for FY 2022/23, \$22.9 million of which is for operational funding of the Fire/EMS, HURF, and HPEC funds. The remaining \$13.8 million is related to the funding for capital infrastructure improvements and debt service.

Departments by Dollars

Department	Budget Amount
Mayor and Town Council	\$ 451,455
Town Manager & Legal Services	1,853,830
Town Clerk	368,406
Finance	2,909,485
Economic Development	1,303,498
Community Services	5,530,072
Human Resources	956,092
Information Technology	7,404,218
Development Services	4,390,526
Public Works	9,699,744
Centralized Services	5,905,600
Recommended Expenditures	\$ 40,772,916
Inter-fund Transfers	36,654,137
Total Uses	\$ 77,427,053

Departments by Percentage



Historical General Fund Expenditures and Inter-fund Transfers

	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Expenditures	23,254,488	25,445,686	24,775,118	35,590,714	40,772,916
Inter-fund Transfers	19,108,833	14,407,653	11,740,061	32,649,899	36,654,137
Total	\$42,363,321	\$39,853,340	\$36,515,178	\$68,240,613	\$77,427,053

Historical General Fund Expenditures by Type

Expenditure Type	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Salaries & Fringes	\$12,762,841	\$13,902,477	\$14,607,396	\$16,810,207	\$20,303,073
Supplies & Services	7,735,749	8,953,935	9,789,544	14,026,273	16,986,633
Capital	832,675	1,705,129	245,175	3,011,898	601,410
Contractual Support	272,791	246,750	125,000	223,000	223,000
Transportation Development	1,650,431	637,395	8,003	1,022,500	-
Reserves/Contingency	-	-	-	496,836	2,658,800
Expenditure Total	\$23,254,488	\$25,445,686	\$24,775,118	\$35,590,714	\$40,772,916
Inter-fund Transfers	19,108,833	14,407,653	11,740,061	32,649,899	36,654,137
Total Uses	\$42,363,321	\$39,853,340	\$36,515,178	\$68,240,613	\$77,427,053



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 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Local Sales Tax	\$ 42,669,024	\$35,849,303	\$46,977,875	\$51,411,468
State Shared Revenues	13,310,131	14,393,500	15,147,963	17,807,600
Charges for Services	13,602,193	9,656,309	12,693,709	15,281,456
Interest Income	560,332	200,000	200,000	500,000
Franchise/License Fees	491,622	505,000	505,000	495,000
License & Permits	59,867	85,500	85,500	85,500
Miscellaneous	335,529	103,500	103,500	101,000
Subtotal Revenues	\$71,028,697	\$60,793,112	\$75,713,547	\$85,682,024
Inter-fund Transfers	59,809	-	-	-
Total Revenues & Other Financing Sources	\$71,088,507	\$60,793,112	\$75,713,547	\$85,682,024

Expenditures/Uses	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
General Government	\$12,110,947	\$16,532,624	\$16,506,247	\$20,418,407
Public Works*	6,541,547	9,417,099	11,625,644	9,699,744
Development Services	3,398,275	3,691,598	4,133,307	4,390,526
Economic Development	1,363,860	1,115,287	1,111,163	1,303,498
Parks/Recreation Services	1,360,489	1,676,218	1,717,518	2,301,941
Contingency	-	2,098,950	496,836	2,658,800
Adopted/Actual Expenditures	\$24,775,118	\$34,531,776	\$35,590,714	\$40,772,916
Inter-fund Transfers	11,740,061	26,149,899	32,649,899	36,654,137
Total Expenditures & Other Uses	\$36,515,178	\$60,681,675	\$68,240,613	\$77,427,053



Three-Year Summaries by Fund Types

Emergency Services

A 0.25% sales tax and dedicated primary property tax (\$1.9k/\$100 assessed value) help pay for police, fire, and emergency medical services in the community. The FY 2022/23 Budget includes \$2.8 million to start up a new ambulance transport service within the Fire/Medical Department. Despite rising assessed values, property tax collections revenues are not able to keep pace with rising expenditures. The creation of a county island fire district has alleviated some of the shortfall in this fund.

Funding Sources	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Local Taxes	\$5,333,628	\$4,481,163	\$5,872,234	\$6,426,421
Property Taxes	9,881,720	11,045,515	11,045,515	12,470,641
Utility ROI Dedicated to Public Safety	3,188,814	3,372,160	3,372,160	3,887,150
Fire District Revenue	1,468,012	1,500,000	1,500,000	1,500,000
Charges for Services	169,890	128,000	128,000	128,000
PSPRS Premium Tax Credit	151,669	145,000	145,000	180,000
Reimbursements	26,201	30,000	30,000	30,000
Contributions/Grants	-	6,000,000	-	-
Miscellaneous	45,888	155,000	155,000	197,332
Subtotal Revenues	\$20,265,824	\$26,856,838	\$22,247,909	\$24,819,544
Inter-fund Transfers	7,790,214	14,006,645	14,006,065	19,225,276
Total Revenues & Other Financing Sources	\$28,056,037	\$40,863,483	\$36,254,554	\$44,044,820

Expenditures/Uses	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Police	\$ 13,005,841	\$19,151,854	\$22,492,934	\$21,824,672
Fire & Medical	14,485,486	13,918,139	17,275,229	19,882,948
Actual/Adopted Expenditures	\$27,491,326	\$33,069,993	\$39,768,164	\$41,707,620
Inter-fund Transfers	442,711	1,752,950	1,752,950	2,337,200
Total Expenditures & Other Uses	\$27,934,038	\$34,822,943	\$41,521,114	\$44,044,820



Three-Year Summaries by Fund Types

Special Revenue

The majority of funds captured within Special Revenue Funds are Development Fee Funds. Also included in Special Revenue Funds are HURF, Construction Sales Tax Fund, the Town Center Fund, Horseshoe Park and Equestrian Centre, and the Town Street Light Improvement Districts (SLIDs) The Town currently has six development fee funds: Parks, Town Buildings and Vehicles, Transportation, Library, Public Safety, and Fire.

Funding Sources	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Local Taxes	\$13,845,026	\$8,531,204	\$15,951,000	\$14,373,650
State Shared Revenues	6,518,635	7,268,700	6,623,600	7,489,700
Charges for Services/User Fees	848,150	751,426	1,039,426	879,434
Interest Income	206,558	159,740	159,740	209,740
Contributions/Grants	8,250,453	5,255,000	7,662,947	10,000,000
Miscellaneous	89,053	75,000	125,000	-
Development Fees	17,073,454	12,282,041	15,748,074	17,321,260
Special Assessments	55,704	43,720	43,720	214,182
Property Sale Proceeds	-	-	-	-
Bond/Loan Proceeds	-	-	-	-
Subtotal Revenues	\$46,612,630	\$34,366,831	\$47,354,107	\$50,488,155
Inter-fund Transfers	8,902,259	1,576,676	1,576,676	3,678,355
Total Revenues & Other Financing Sources	\$55,514,889	\$35,943,507	\$48,930,783	\$54,166,510

Expenditures/Uses	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Public Safety	\$ -	\$ 40,000	\$ 20,750	\$ 40,000
Fire Development Fee Fund	-	40,000	20,750	40,000
Public Works/Transportation	5,028,408	7,152,077	8,507,104	8,486,435
Parks/Recreation Services	1,347,585	2,201,443	2,609,381	3,223,075
Town Building/Vehicle Dev Fund	-	20,000	10,375	20,000
Municipal Town Center	473,011	967,400	968,062	752,000
Streetlight Improvement District	178,413	199,360	199,360	300,000
Grants	-	17,000,000	5,388,006	19,000,000
Actual/Adopted Expenditures	\$7,027,417	\$27,620,280	\$17,723,789	\$31,861,510
Inter-fund Transfers	29,484,231	30,158,414	30,241,029	52,920,143
Total Expenditures & Other Uses	\$36,511,648	\$57,778,694	\$47,964,818	\$84,781,653



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 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Reimbursements	\$ 1,773,774	\$14,438,253	\$14,438,253	\$ 16,828,633
Interest Income	-	150,000	150,000	150,000
Contributions/Grants	-	-	-	-
Special Assessments	1,783,274	1,737,222	1,890,986	1,732,010
Loan/Bond Proceeds	-	10,000,000	10,000,000	-
Other	-	-	-	-
Misc.	122,358	15,000,000	15,000,000	63,124,358
Subtotal Revenues	\$ 3,679,406	\$41,325,475	\$41,479,239	\$ 81,835,001
Inter-fund Transfers	41,407,162	42,477,942	42,477,942	69,507,849
Total Revenues & Other Financing Sources	\$45,086,568	\$83,803,417	\$90,457,181	\$151,342,850

Expenditures/Uses	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Drainage and Transportation	\$22,266,598	\$132,169,814	\$151,507,536	\$180,551,680
General Government	711,622	52,413,492	19,553,491	166,962,824
Public Safety	8,778,166	975,000	19,896,725	6,500,000
Debt Service	12,350,839	14,792,873	15,611,230	18,469,436
Actual/Adopted Expenditures	\$44,107,224	\$200,351,179	\$206,568,982	\$395,483,940
Inter-fund Transfers	-	-	-	-
Total Expenditures & Other Uses	\$44,107,224	\$200,351,179	\$206,568,982	\$395,483,940



Three-Year Summaries by Fund Types

Enterprise Funds

Enterprise Funds for the Town include Water, Sewer, and Solid Waste services. It is intended that all expenditures necessary, including capital and debt service costs, are captured in the fees related to the utility.

Funding Sources	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Interest Income	\$ 28,289	\$ 455,100	\$ 455,100	\$ 483,800
Miscellaneous	842,689	11,968	11,968	11,968
Charges for Services	434,583	489,181	489,181	532,340
Reimbursements	122,700	17,377	17,377	276,701
Capacity Fees	11,460,745	7,590,919	7,590,919	9,977,422
Bond/Loan Proceeds	10,894,305	53,000,000	101,216,763	60,000,000
User Fees	40,967,212	45,459,861	45,459,861	46,770,792
Subtotal Revenues	\$65,193,023	\$107,024,406	\$155,241,169	\$118,053,023
Inter-fund Transfers	39,536,467	46,003,116	46,003,116	118,053,023
Total Revenues & Other Financing Sources	\$104,729,490	\$153,027,522	\$201,244,285	\$130,225,903

Expenditures/Uses	FY 2020/21 Actual	FY 2021/22 Adopted	FY 2021/22 Revised	FY 2022/23 Adopted
Sewer Operating*	\$ 4,532,219	\$ 7,568,127	\$ 8,622,250	\$ 7,458,122
Sewer Capital	8,328,134	8,090,859	22,343,249	16,320,233
Water Operating*	26,579,958	87,799,758	88,014,406	105,395,199
Water Capital	26,292,919	23,975,582	55,321,171	39,401,038
Solid Waste	3,830,515	4,646,648	4,725,127	5,139,743
Operating Contingency	-	780,849	298,566	1,054,000
CIP Carry Forward/Contingency		52,446,106	1,895,903	38,435,081
Actual/Recommended Expenditures	\$69,563,743	\$185,307,929	\$181,220,672	\$213,203,417
Inter-fund Transfers	39,536,467	46,003,116	46,003,116	12,172,880
Total Expenditures & Other Uses	\$109,100,210	\$231,311,045	\$227,223,788	\$225,376,297



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 balance.

Fund Balance	FY 2018/19 Actual Year End	FY 2019/20 Actual Year End	FY 2020/21 Actual Year End
General Fund	\$41,455,204	\$56,608,625	\$91,505,152
Development Fee Funds	14,617,829	39,895,050	51,398,278
Emergency Services Fund	0	0	0
Improvement District Debt Service	(16,917)	(15,371)	48,239
Drainage & Transportation Fund	41,522,235	79,806,065	67,133,820
General CIP Fund	81,385	15,459,370	10,622,739
HURF	0	0	1,028,154
LTAf	423,850	390,850	356,532
Municipal Town Center Fund	598,261	783,109	1,227,222
SLIDs	130,806	508,281	388,838
Other Non-Major Govt Funds	212,192	266,897	4,438,168
Total	\$99,024,845	\$193,702,876	\$228,147,142

Fund Balance	FY 2021/22 Projected Year End	FY 2022/23 Projected Year End	Increase/ (Decrease)
General Fund	\$99,051,296	\$107,306,267	\$8,254,971
Development Fee Funds	43,438,142	24,130,886	(19,307,256)
Emergency Services Fund	0	0	0
Improvement District Debt Service	0	0	0
Drainage & Transportation Fund	78,605,234	1,498,122	(77,107,112)
General CIP Fund	167,106,406	72,428	(167,033,978)
HURF	0	0	0
LTAf	356,532	256,532	(100,000)
Municipal Town Center Fund	1,204,111	1,504,229	300,118
SLIDs	233,198	83,198	(150,000)
Other Non-Major Govt Funds	7,244,393	4,822,017	(2,422,376)
Total	\$397,239,342	\$139,673,679	\$(257,565,663)



Town Programs & Performance

Section Overview

How to Use this Section

Glossary

Town Programs & Performance Overview

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

Mayor & Town Council

Town Manager & Legal Services

Town Clerk

Finance

Human Resources

Information Technology

Community Services

Economic Development

Development Services

Public Works

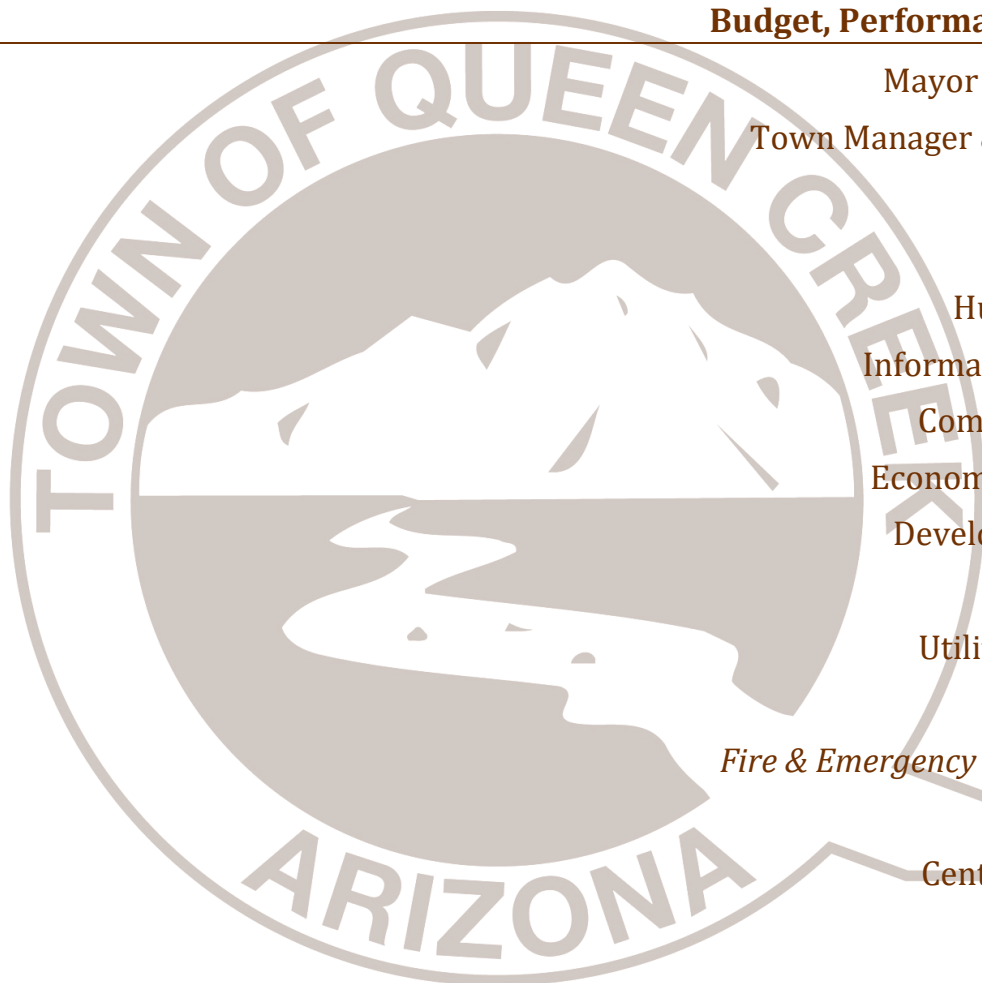
Utilities Department

Public Safety

Fire & Emergency Medical Services

Police Services

Centralized Services





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

Economic Development
13.00 FTEs

John Kross
Town Manager

Doreen Cott
Director (1.0 FTE)

- Management Support Technician (1.0 FTE)
- Economic Development Program Coordinator (2.0 FTE)
- Economic Development Program Manager (1.0 FTE)
- HPEC General Manager (1.0 FTE)
 - Maintenance Supervisor - HPEC (1.0 FTE)
 - Maintenance Specialist - HPEC (5.0 FTE)
 - Maintenance Support Technician, Senior (1.0 FTE)

Department Description and Programs

The Economic Development Department consists of two divisions: Economic Development and Horseshoe Park and 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.

Town of Queen Creek, Arizona



Town Programs & Performance - Overview

Indicates link to Corporate Strategic Plan Strategic Priorities

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 2022/23
Adopted Budget

Economic Development

Strategic Priorities

Secure Future



Quality Lifestyle



FY 2022/23 Objectives

- Implement strategies outlined in the Economic Development Strategic Plan focusing on business development, entrepreneurship, agritainment/destination tourism, economic foundations and enhanced marketing and promotion.
- Enhance opportunities for business success and the Town as a premier investment choice within the region. Proactively market the Town as the place for new business investment and job creation; actively market existing businesses to residents.
- Implement the key action items identified in the adopted Town Center Plan. Generate more economic synergy within the Town Center, and enhance the sense of place by attracting additional investment.
- Assist with the real estate activities associated with key capital improvement and utility projects.

Staffing by Division

Division	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Actual	Actual	Actual	Revised	Adopted
Economic Development	5.00	5.00	5.00	4.00	5.00
Horseshoe Park Equestrian Centre	7.00	7.00	7.00	8.00	8.00
Department FTE	12.00	12.00	12.00	12.00	13.00

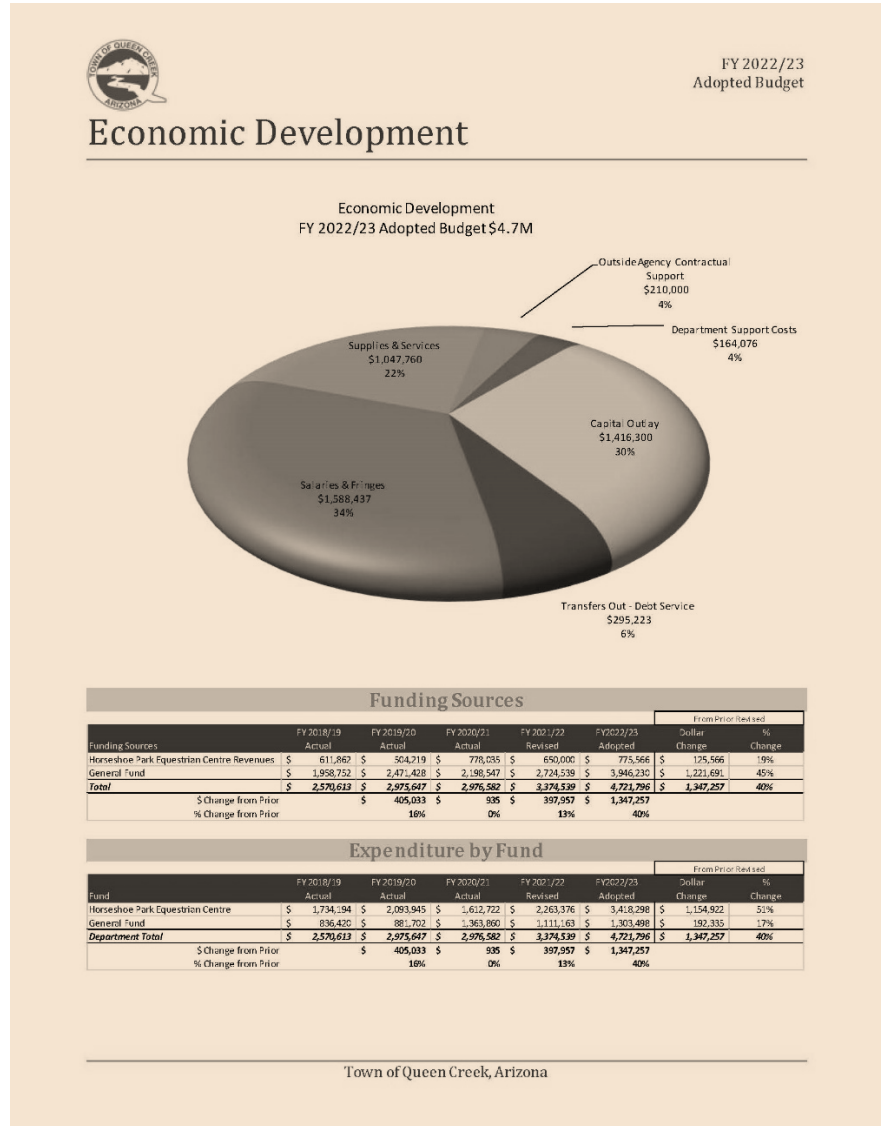
FTE Changes
 FY 2022-23: Added one Economic Development Program Coordinator position.
 FY 2021-22: Added one Maintenance & Operating Specialist to support the Horseshoe Park & Equestrian Centre with the addition of new and expanded events. Moved the Real Estate and ROW Coordinator position to the new CIP Administration division.



Town Programs & Performance - Overview

Provides graphical breakdown of department expenditure by type

Highlights funding source for departments that span multiple funds






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

Provides detail by expenditure type for each division within the department

Describes significant changes to the budget since last fiscal year



FY 2022/23
Adopted Budget


Economic Development

Expenditure by Type

Expense Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 1,268,582	\$ 1,225,268	\$ 1,156,682	\$ 1,354,084	\$ 1,588,437	\$ 234,403	17%
Supplies & Services	\$ 58,187	\$ 661,028	\$ 1,265,149	\$ 956,636	\$ 1,047,760	\$ 97,124	10%
Outside Agency Contractual Support	\$ 210,023	\$ 208,750	\$ 125,000	\$ 210,000	\$ 210,000	\$ -	0%
Department Support Costs	\$ 167,730	\$ 109,460	\$ 111,587	\$ 111,587	\$ 164,076	\$ 52,489	47%
Capital Outlay	\$ 174,164	\$ 473,645	\$ 25,970	\$ 458,049	\$ 1,416,300	\$ 958,251	209%
Subtotal Expenses	\$ 2,281,685	\$ 2,681,151	\$ 2,682,397	\$ 3,084,306	\$ 4,426,573	\$ 1,342,267	44%
Transfers Out - Debt Service	\$ 288,928	\$ 294,495	\$ 294,185	\$ 295,233	\$ 295,233	\$ 4,990	2%
Department Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
	\$ Change from Prior	\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
	% Change from Prior	16%	0%	13%	40%		

Expenditure by Division

Division	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Economic Development	\$ 836,420	\$ 881,702	\$ 1,363,860	\$ 1,111,163	\$ 1,303,498	\$ 192,335	17%
Horseshoe Park Equestrian Centre	\$ 1,734,194	\$ 2,093,945	\$ 1,612,722	\$ 2,263,376	\$ 3,418,298	\$ 1,154,922	51%
Department Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
	\$ Change from Prior	\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
	% Change from Prior	16%	0%	13%	40%		



FY 2022/23
Adopted Budget

Economic Development

Program Operating Budget – Economic Development

Division by Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 538,359	\$ 565,305	\$ 606,430	\$ 605,528	\$ 776,348	\$ 170,820	28%
Supplies & Services	\$ 88,038	\$ 107,647	\$ 632,430	\$ 295,635	\$ 317,150	\$ 21,515	7%
Outside Agency Contractual Support	\$ 210,023	\$ 208,750	\$ 125,000	\$ 210,000	\$ 210,000	\$ -	0%
Division Total	\$ 836,420	\$ 881,702	\$ 1,363,860	\$ 1,111,163	\$ 1,303,498	\$ 192,335	17%
	\$ Change from Prior	\$ 45,282	\$ 482,158	\$ (252,697)	\$ 192,335		
	% Change from Prior	5%	55%	(19%)	17%		

Budget Notes and Changes

Salaries and Fringes:
The budget increase is reflective of adding one Economic Development Program Coordinator position. Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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 FY23 supplies and service budget mainly includes funding to support regional studies and continued involvement with business and community. In FY 2022/23, this division reflects an overall net increase totaling \$22K (7%) and is attributed to the following adjustments:

- Increases totaling \$13K reflect within multiple areas throughout the budget including professional development, membership fees, community outreach, and subscriptions. Adjustments made are based on trend spending, and anticipated needs projected over the next twelve months.
- Budget totaling \$4.3K has been added to the FY23 supplies and service budget to accommodate a new Economic Development Program Manager FTE request submitted for the upcoming fiscal year.

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).



Town Programs & Performance - Overview

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



Economic Development

Program Performance – Economic Development

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement	Number of staff-assisted locates, staff-assisted business expansion and staff-assisted business retention special projects ⁽¹⁾	56	48	60	70
	Average weekly users of Gangplank Program ⁽²⁾	7	15	10	15
Land Use & Economic Development	Percentage increase in sales tax revenue ⁽³⁾	31%	10%	7%	20%

Analysis of Performance

1. This includes the number of total prospects, including GPEC RFIs, staff assisted business expansion and retention projects.
2. Number of average weekly users of Gangplank Program. These numbers do not include weekly Hacknight attendance or any other special programs that Gangplank hosts outside the hours of 8am-5pm, Mon-Fri. In the former Gangplank space, (shared with the Chamber), Gangplank averaged 12 users each week. Due to COVID average weekly users have significantly declined. Numbers are beginning to increase again.
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.



Expenditure Glossary

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



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 most recent citizen survey, as well as prior citizen surveys can be located on the website <http://www.queencreek.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.queencreek.org/town-hall/town-council/vision-mission-values-strategic-plan> (Queen Creek Corporate Strategic Plan 2021-2026).



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 2022/23 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 2022/23 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

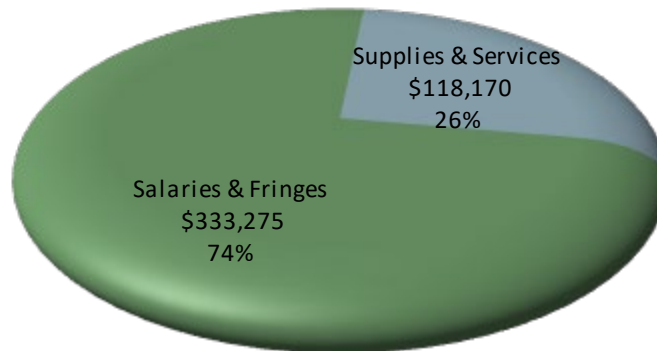
Staffing by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Town Council	7.0	7.0	7.0	7.0	7.0
Total Staffing	7.0	7.0	7.0	7.0	7.0



Mayor and Town Council

Town Council FY 2022/23 Adopted Budget \$0.45M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund	\$ 370,995	\$ 367,143	\$ 372,733	\$ 444,052	\$ 451,445	\$ 7,393	2%
Total	\$ 370,995	\$ 367,143	\$ 372,733	\$ 444,052	\$ 451,445	\$ 7,393	2%
	\$ Change from Prior	\$ (3,852)	\$ 5,591	\$ 71,319	\$ 7,393		
	% Change from Prior	(1%)	2%	19%	2%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 293,080	\$ 300,037	\$ 308,699	\$ 325,732	\$ 333,275	\$ 7,543	2%
Supplies & Services	\$ 77,915	\$ 67,106	\$ 64,035	\$ 118,320	\$ 118,170	\$ (150)	(0%)
Department Total	\$ 370,995	\$ 367,143	\$ 372,733	\$ 444,052	\$ 451,445	\$ 7,393	2%
	\$ Change from Prior	\$ (3,852)	\$ 5,591	\$ 71,319	\$ 7,393		
	% Change from Prior	-1%	2%	19%	2%		

Budget Notes and Changes

Salaries and Fringes:

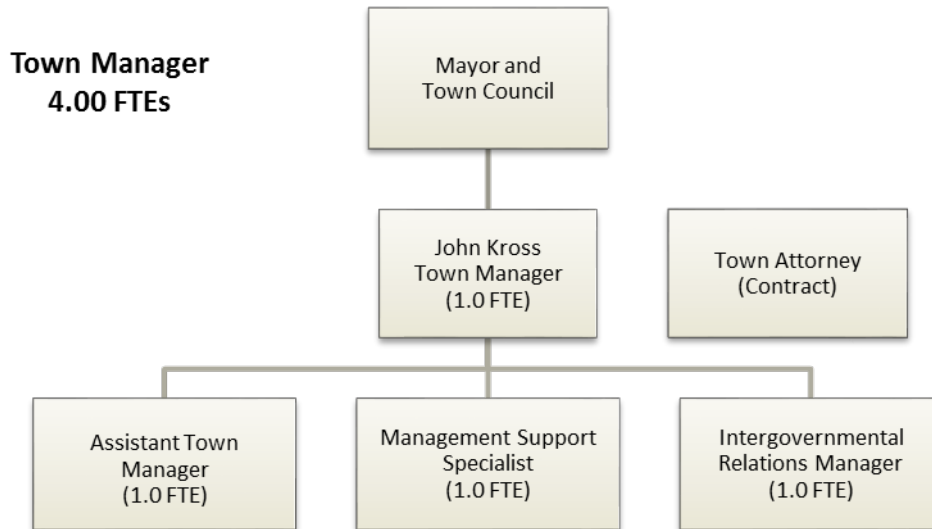
The budget increase reflects a 2.5% market increase to the salaries line item.

Supplies & Services:

The Mayor and Town Council is 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 2022/23 supplies and service budget for the Town Council budget reflects no major changes.



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 Manager 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. 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 2022/23 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 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Town Manager	6.0	6.0	6.0	5.0	4.0
Department FTE	6.0	6.0	6.0	5.0	4.0

FTE Changes

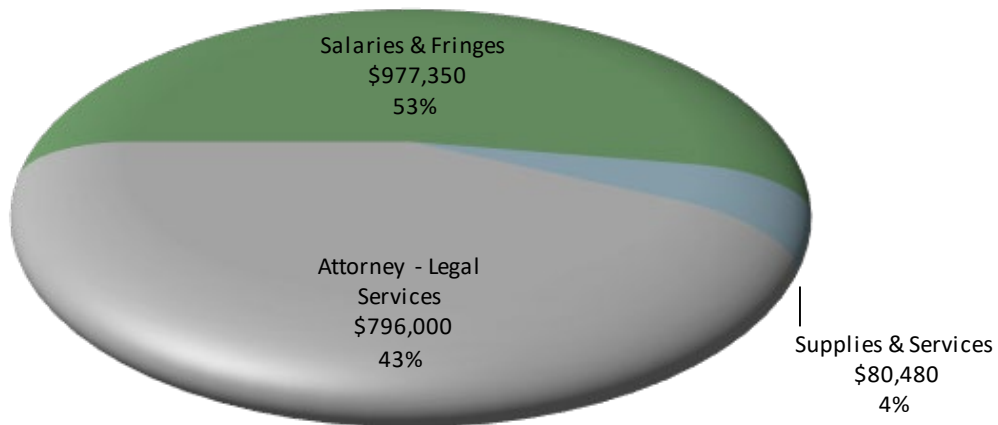
FY 2022/23 – The Town Council Public Information Specialist was moved to the Communications & Marketing division.

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



Town Manager & Legal Services

Town Manager & Legal FY 2022/23 Adopted Budget \$1.8M



Funding Source

Funding	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recovery	\$ 221,440	\$ 228,084	\$ 228,084	\$ 228,084	\$ 152,486	\$ (75,598)	(33%)
General Fund	\$ 1,277,223	\$ 1,419,235	\$ 1,473,350	\$ 1,544,196	\$ 1,701,344	\$ 157,148	10%
Total	\$ 1,498,663	\$ 1,647,319	\$ 1,701,434	\$ 1,772,280	\$ 1,853,830	\$ 81,550	5%
\$ Change from Prior		\$ 148,656	\$ 54,116	\$ 70,846	\$ 81,550		
% Change from Prior		10%	3%	4%	5%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 959,023	\$ 1,041,059	\$ 1,079,965	\$ 1,119,175	\$ 977,350	\$ (141,825)	(13%)
Supplies & Services	\$ 85,936	\$ 67,600	\$ 37,624	\$ 88,105	\$ 80,480	\$ (7,625)	(9%)
Attorney - Legal Services	\$ 453,703	\$ 538,660	\$ 583,845	\$ 565,000	\$ 796,000	\$ 231,000	41%
Department Total	\$ 1,498,663	\$ 1,647,319	\$ 1,701,434	\$ 1,772,280	\$ 1,853,830	\$ 81,550	5%
\$ Change from Prior		\$ 148,656	\$ 54,116	\$ 70,846	\$ 81,550		
% Change from Prior		10%	3%	4%	5%		



Town Manager & Legal Services

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute). The budget decrease is reflective of moving the Public Information Specialist position from the Town Manager's Office to the Communications & Marketing division.

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 budget for Town Council consideration, serve as Town Council's chief advisor and carrying out the Town Council's policy. In FY 2022/23 the supplies and service division reflects an \$8K (9%) net decrease and can be attributed to the following adjustments:

- ASU internship fees have been removed from the 22/23 professional services budget resulting a \$6K decrease.
- Annual fees totaling \$5K have been moved to the Information Technology budget to serve as a more centralized location for software support and maintenance.
- Alternatively, membership dues reflects an increase of \$2.9K as an alignment with actual trend spending that has occurred over the last 12 months.

Beginning FY23 all Town Attorney (Legal Services) reflect within this budget. This budget represents Legal/Attorney fees for all General Fund, Public Safety, Fire Services and Stormwater.



Town Manager & Legal Services

Program Performance - Town Manager

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement Image & Identity Land Use & Economic Development Public Safety	Percent of overall citizen satisfaction with Town-wide service on the biennial citizen survey ⁽¹⁾	95%	95%	94%	N/A
	Percent of citizens rating the Town as an excellent place to live on the biennial citizen survey ⁽¹⁾	95%	95%	93%	N/A
	Percent of citizens rating the Town as having an excellent overall quality of life in the biennial citizen survey ⁽¹⁾	95%	95%	94%	N/A
Financial Stability	Population served per FTE ⁽²⁾	161	161	161	150
	Unassigned General Fund balance as a percentage of the next fiscal year budgeted General Fund revenues ⁽³⁾	25%	45%	TBD	25%

Analysis of Performance

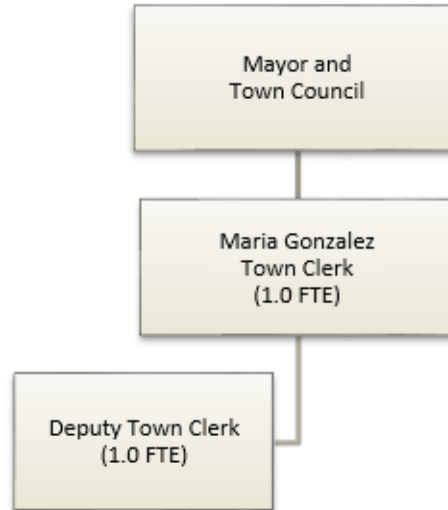
1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2022 (FY 2022/23).
2. Includes new Police Department for FY21/22, and Ambulance Service for FY22/23.
3. Town policy sets the unassigned General Fund balance at 25% of budgeted revenues for the following fiscal year. The Town also adopted a pension reserve policy in June 2018 whereby any fund balance in excess of the 25% reserve amount is committed toward unfunded pension liabilities.





Town Clerk

Town Clerk
2.00 FTEs



Department Description and Programs

The Town Clerk is responsible for administering local elections, recording and storing minutes of official meetings, and maintaining municipal ordinances and resolutions. The Town Clerk’s Office issues municipal business licenses, manages public records requests and answers public inquiries. The Town Clerk reports directly to the Town Council.

Department Mission

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

Strategic Priorities

Effective Government



FY 2022/23 Objectives

- Enhance availability of information on the Town’s website related to ordinances, codes, and business licensing
- Develop on-line payment options for business licenses

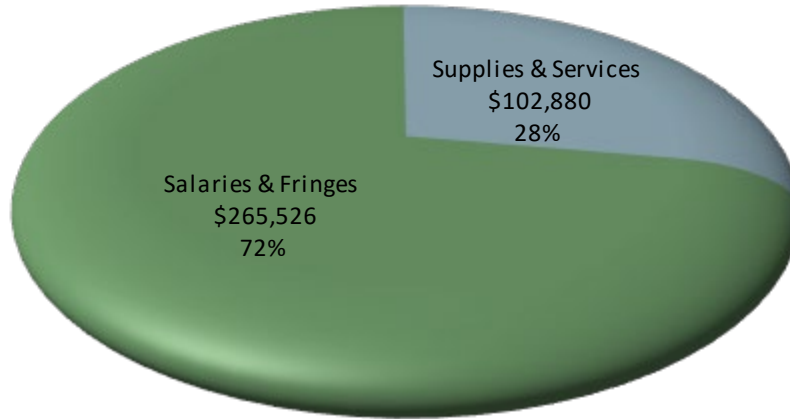
Staffing by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Town Clerk	2.0	2.0	2.0	2.0	2.0
Department FTE	2.0	2.0	2.0	2.0	2.0



Town Clerk

Town Clerk FY 2022/23 Adopted Budget \$0.3M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Direct Revenues	\$ 95,053	\$ 97,358	\$ 59,867	\$ 85,500	\$ 85,500	\$ -	0%
General Fund - Dept Support Cost Reco	\$ 32,521	\$ 33,498	\$ 33,498	\$ 33,498	\$ 33,465	\$ (33)	(0%)
General Fund	\$ 152,790	\$ 109,092	\$ 164,355	\$ 165,373	\$ 249,441	\$ 84,068	51%
Total	\$ 280,364	\$ 239,948	\$ 257,720	\$ 284,371	\$ 368,406	\$ 84,035	30%
\$ Change from Prior		\$ (40,416)	\$ 17,772	\$ 26,651	\$ 84,035		
% Change from Prior		(14%)	7%	10%	30%		



Town Clerk

Expenditure by Type

Expense Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 240,306	\$ 228,165	\$ 224,280	\$ 235,741	\$ 265,526	\$ 29,785	13%
Supplies & Services	\$ 40,058	\$ 11,783	\$ 33,440	\$ 48,630	\$ 102,880	\$ 54,250	112%
Department Total	\$ 280,364	\$ 239,948	\$ 257,720	\$ 284,371	\$ 368,406	\$ 84,035	30%
	\$ Change from Prior	\$ (40,416)	\$ 17,772	\$ 26,651	\$ 84,035		
	% Change from Prior	-14%	7%	10%	30%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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. In FY 2022/23, this division reflects a \$54K (112%) increase and can be attributed to the following actions:

- FY 2022/23 elections budget has increased based on anticipated initiatives involving Permanent Base Adjustment and Utility Franchise.

Program Performance - Town Clerk

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
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	N/A	No Election	No Election	40%
	Percent of agendas or notices posted in compliance with state law and/or Town policy	100%	100%	100%	100%

Analysis of Performance

2020 Voter Registration Data

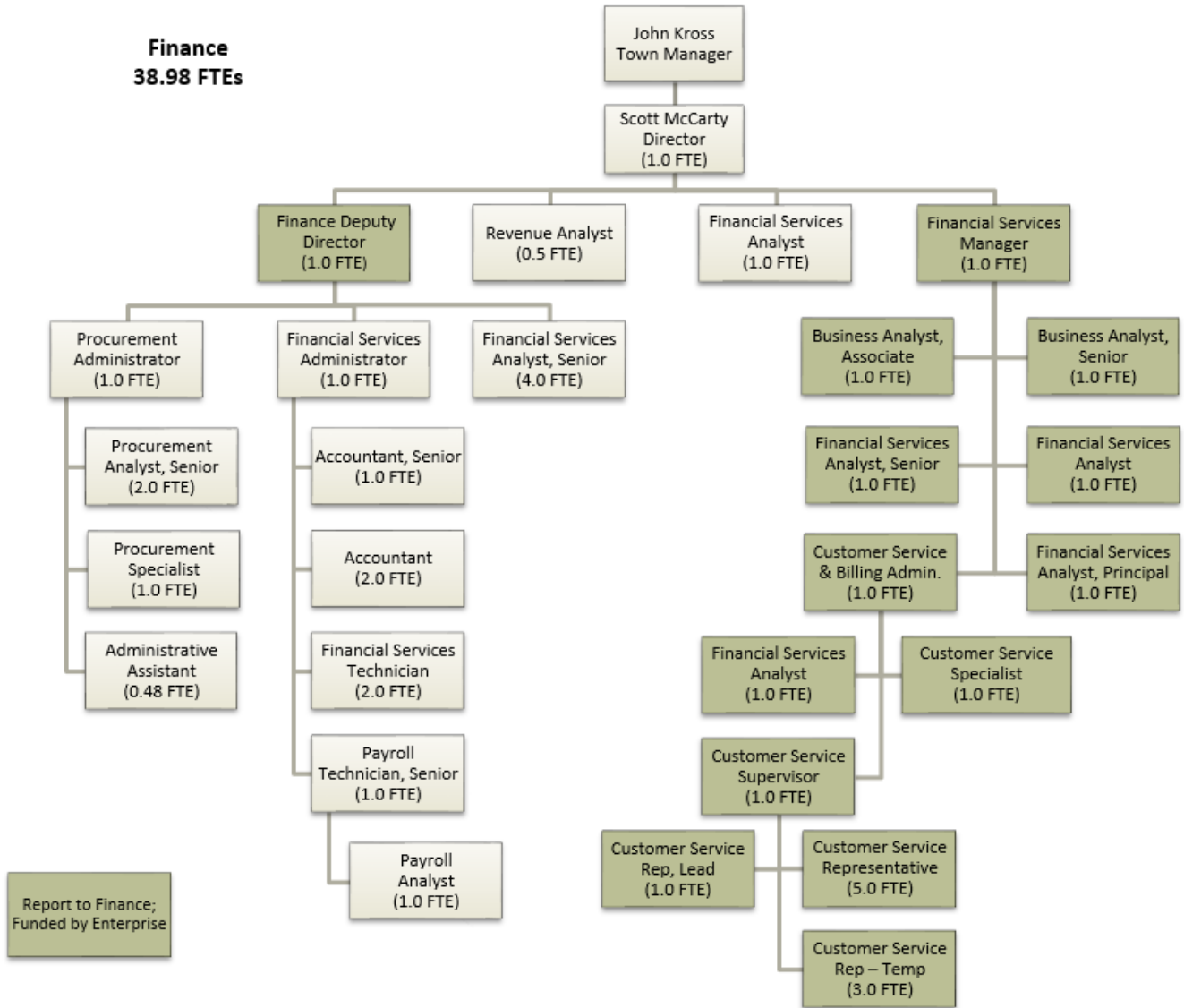
1. Primary Election: 50,776
2. General Election: 60,589





Finance

Finance
38.98 FTEs



Report to Finance;
Funded by Enterprise



Finance

Department Description and Programs

The Finance Department includes three divisions: Finance (includes 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

Strategic Priorities

Effective Government



Secure Future



Safe Community



FY 2022/23 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.



Finance

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Finance	13.48 ¹	13.48 ¹	15.48 ¹	14.48 ¹	16.48 ¹
Budget	5.00	5.00	5.00	4.50	4.50
Utility Customer Service	12.00*	14.00*	14.00*	18.00*	18.00*
Department FTE	30.48	32.48	34.48	36.98	38.98

¹1.30 FTE allocated to Enterprise Funds

*Fully funded by Enterprise while reporting to Finance

FTE Changes

FY 2022/23: Added 2.0 FTEs, an Accountant and a Procurement Specialist. These position 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.

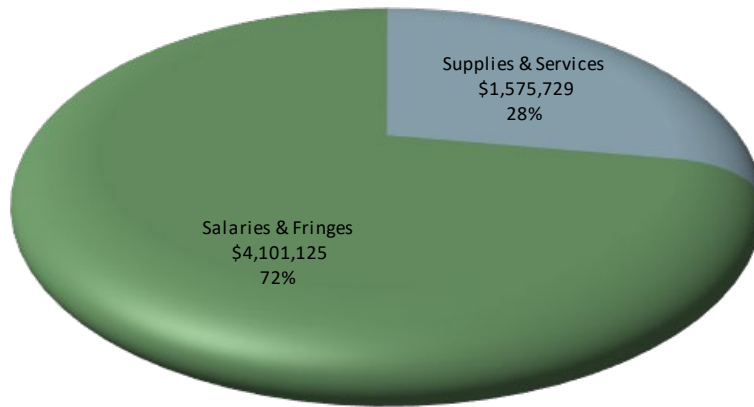
FY 2019/20: Added 2.0 Permanent FTE (Sr. Accountant and Sr. Financial Services Analyst) in anticipation of the elimination of the Budget Administrator position during FY 2020/21. One temporary Customer Service position was added to aide in the implementation of a new Utility Billing System so that employees could be pulled off-line to train. Reclassified a Customer Service Coordinator position to a Finance Special Projects position dedicated to the implementation of the new utility billing system. Reclassified the Administrative Assistant in Customer Service to a Customer Service Representative. Reclassified one Sr. Financial Services Analyst in the Budget Office to a Financial Services Analyst to allow for internal succession planning. Moved 1.0 FTE Sr Financial Services Analyst to IT.

FY 2018/19: There were 8.3 positions added which included a CIP Analyst, a Senior Budget Analyst, 0.3 FTE in part-time hours, and the remainder were Utility Customer Service positions both added and reclassified from Enterprise Funds, related to the Raftelis study recommendations for water operations.



Finance

Finance FY 2022/23 Adopted Budget \$5.7M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recove	\$ 309,453	\$ 318,739	\$ 318,738	\$ 318,738	\$ 313,544	\$ (5,194)	(2%)
General Fund	\$ 2,036,368	\$ 2,347,016	\$ 2,323,979	\$ 2,675,324	\$ 2,595,941	\$ (79,383)	(3%)
Water Fund	\$ 1,720,708	\$ 1,851,310	\$ 1,991,996	\$ 2,596,816	\$ 2,767,369	\$ 170,553	7%
Total	\$ 4,066,529	\$ 4,517,064	\$ 4,634,713	\$ 5,590,878	\$ 5,676,854	\$ 85,976	2%
\$ Change from Prior		\$ 450,535	\$ 117,649	\$ 956,165	\$ 85,976		
% Change from Prior		11%	3%	21%	2%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 2,604,549	\$ 2,806,511	\$ 3,054,842	\$ 3,654,823	\$ 4,101,125	\$ 446,302	12%
Supplies & Services	\$ 1,461,980	\$ 1,710,553	\$ 1,579,870	\$ 1,936,055	\$ 1,575,729	\$ (360,326)	(19%)
Department Total	\$ 4,066,529	\$ 4,517,064	\$ 4,634,713	\$ 5,590,878	\$ 5,676,854	\$ 85,976	2%
\$ Change from Prior		\$ 450,535	\$ 117,649	\$ 956,165	\$ 85,976		
% Change from Prior		11%	3%	21%	2%		

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Finance	\$ 1,698,499	\$ 2,054,373	\$ 2,037,566	\$ 2,260,995	\$ 2,295,175	\$ 34,180	2%
Budget	\$ 647,322	\$ 611,382	\$ 605,151	\$ 733,067	\$ 614,310	\$ (118,757)	(16%)
Water Customer Service	\$ 1,720,708	\$ 1,851,310	\$ 1,991,996	\$ 2,596,816	\$ 2,767,369	\$ 170,553	7%
Department Total	\$ 4,066,529	\$ 4,517,064	\$ 4,634,713	\$ 5,590,878	\$ 5,676,854	\$ 85,976	2%
\$ Change from Prior		\$ 450,535	\$ 117,649	\$ 956,165	\$ 85,976		
% Change from Prior		11%	3%	21%	2%		



Finance

Program Operating Budget - Finance

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,115,331	\$ 1,262,747	\$ 1,351,582	\$ 1,454,660	\$ 1,911,610	\$ 456,950	31%
Supplies & Services	\$ 583,167	\$ 791,626	\$ 685,983	\$ 806,335	\$ 383,565	\$ (422,770)	(52%)
Division Total	\$ 1,698,499	\$ 2,054,373	\$ 2,037,566	\$ 2,260,995	\$ 2,295,175	\$ 34,180	2%
\$ Change from Prior		\$ 355,874	\$ (16,807)	\$ 223,429	\$ 34,180		
% Change from Prior		21%	(1%)	11%	2%		

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes the addition of two new positions, an Accountant and a Procurement Specialist. Also, one FTE was reclassified from the budget division and moved to the Finance division. Included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

Finance includes accounting, procurement, payroll, and utility billing/customer service activities. Responsibility for debt management, banking services, and investment management also lies with the Finance Division. In FY 2022/23 the supplies and service budget reflects net decrease of \$423K (52%) and is attributed to the following adjustments:

- Town wide credit card fee budget of \$550K has been removed from the FY23 Finance budget and now reflects within the Centralized Service budget but at a much lower amount due to implementation of a customer-paid credit card service fee program during FY22.
- An additional \$40K has been added to the professional service category to address contractual obligations with investment advisors as the balance of funds in the Town's investment portfolio has doubled in the last year, and the Town will ask our investment advisor to invest our bond proceeds related to parks and transportation during FY23.
- A total of \$60K has been included within the supplies and service budget to account for one-time budget request for a consultant firm to develop a procurement policy update.
- Banking fees increase an additional \$10K based on increased cash and expenses flowing through the Town's bank accounts and to accommodate an additional bank account opened to handle deposits of building permit fees made through the Accela online portal.
- Minor increases to budgets including training, memberships and cellular service reflect within the Finance budget to address new positions filled during FY22 (\$10K).
- Within the supplies and service budget, \$4K has been included to account for requested Accountant, and Purchasing Specialist positions to be filled in FY23.



Finance

Program Performance – Finance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Financial Stability	Receipt of GFOA Achievement of Excellence in Financial Reporting	Yes	Yes (Year 17)	Yes (Year 17)	Yes (Year 18)
	Percentage of citizens rating service provided for taxes paid as "good" or "excellent" (1)	73%	N/A	N/A	85%
	Bond Rating Excise Tax & State Shared Revenue Bonds -Standard & Poor's -Fitch	AA AA	AA AA	AA+ AA+	AA+ AA+
	Unqualified audit opinion by external CPA firm (2)	Yes (Year 31)	Yes (Year 32)	Yes (Year 32)	Yes (Year 33)
	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 was completed in early 2020.
2. The Town has received an unqualified audit opinion every year since incorporation in 1989.



Finance

Program Operating Budget - Budget

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 634,596	\$ 596,757	\$ 595,220	\$ 712,062	\$ 592,710	\$ (119,352)	(17%)
Supplies & Services	\$ 12,726	\$ 14,625	\$ 9,931	\$ 21,005	\$ 21,600	\$ 595	3%
Division Total	\$ 647,322	\$ 611,382	\$ 605,151	\$ 733,067	\$ 614,310	\$ (118,757)	(16%)
\$ Change from Prior		\$ (35,940)	\$ (6,230)	\$ 127,916	\$ (118,757)		
% Change from Prior		(6%)	(1%)	21%	(16%)		

Budget Notes and Changes

Salaries and Fringes:

The budget decrease is reflective of the reclassification of the Budget Administrator position and moving it to the Finance division. Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Budget division prepares, monitors, researches and administers the annual Town budget and capital improvements program. In FY 2022/23, the supplies and service budget for this division reflects an increase of \$.6K (3%) and can be attributed to the following:

- Increase professional technical services to accommodate continued use of Elliot Pollack and other consultants for revenue & demographic analysis.

Program Performance - Budget

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Financial Stability	Maintain 5% variance in operating revenues from budget to actual (1)	+10.2%	<5%	<5%	<5%
	Maintain 5% variance in operating expenses from budget to actual (1)	+11.7%	<5%	<5%	<5%
	Receipt of GFOA Budget Book award	Yes	Yes	Yes	Yes

Analysis of Performance

1. 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 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 854,622	\$ 947,007	\$ 1,108,040	\$ 1,488,101	\$ 1,596,805	\$ 108,704	7%
Supplies & Services	\$ 866,086	\$ 904,302	\$ 883,956	\$ 1,108,715	\$ 1,170,564	\$ 61,849	6%
Division Total	\$ 1,720,708	\$ 1,851,310	\$ 1,991,996	\$ 2,596,816	\$ 2,767,369	\$ 170,553	7%
\$ Change from Prior		\$ 130,601	\$ 140,686	\$ 604,820	\$ 170,553		
% Change from Prior		8%	8%	30%	7%		

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

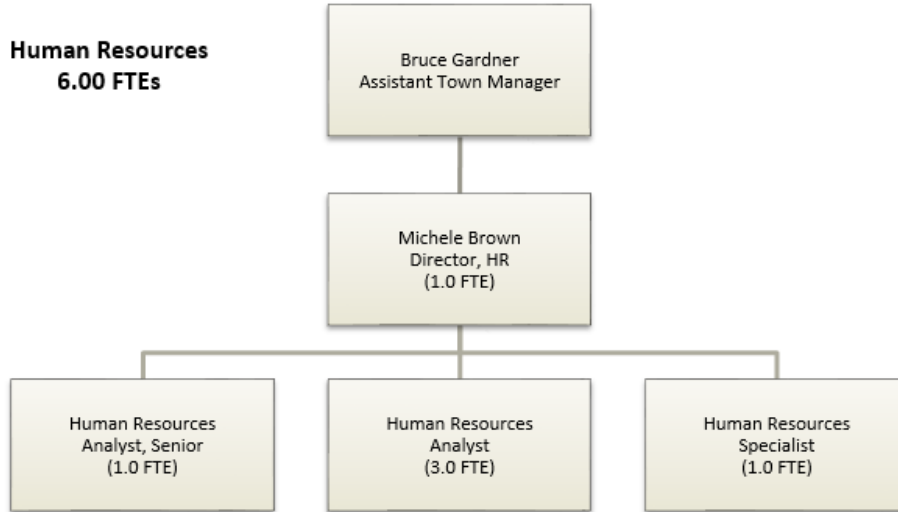
Supplies & Services:

The Water Customer Service Division includes the utility billing for water, sewer and solid waste. Overall, the supplies and services budget is estimated to increase by 6% or \$62K in FY 2022/23.

Increased printing costs due to customer growth account for \$29K of the increase in this category. Increased costs for travel/training account for \$24K of the increase due to staff growth. The remainder of the increase in this category is driven by increases in software support, which is slightly offset by a reduction in office supplies.



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



Superior Infrastructure





Human Resources

FY 2022/23 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;
- Strategically plan for staffing needs and meet staffing goals and objectives;
- 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; and
- Update and develop personnel policies and administrative procedures.

Staffing by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Human Resources	3.0	4.0	4.0	5.0	6.0
Department FTE	3.0	4.0	4.0	5.0	6.0

FTE Changes

FY2022/23: 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.

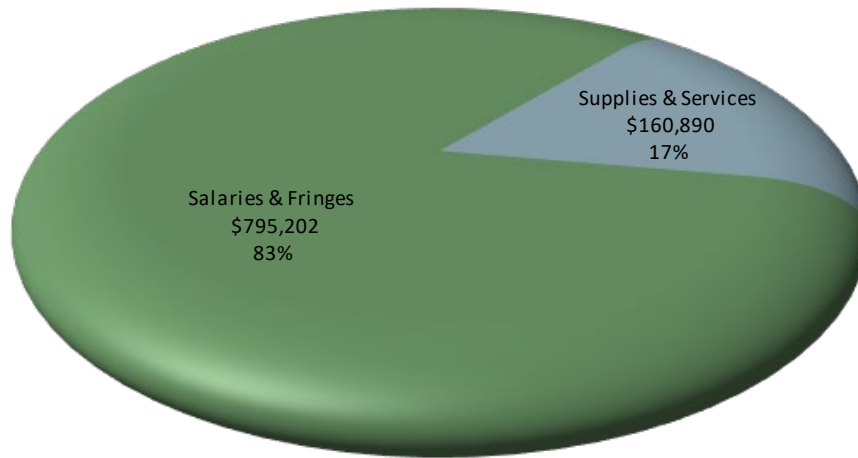
FY 2020/21: No changes.

FY 2019/20: One FTE moved from IT to HR midyear to accommodate the increased HR workload.



Human Resources

Human Resources FY 2022/23 Adopted Budget \$0.95M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recovery Revenue	\$ 219,386	\$ 225,968	\$ 225,968	\$ 225,968	\$ 647,471	\$ 421,503	187%
General Fund	\$ 271,046	\$ 316,430	\$ 465,952	\$ 952,782	\$ 308,621	\$ (644,161)	(68%)
Total	\$ 490,432	\$ 542,399	\$ 691,920	\$ 1,178,750	\$ 956,092	\$ (222,658)	(19%)
	\$ Change from Prior	\$ 51,967	\$ 149,521	\$ 486,830	\$ (222,658)		
	% Change from Prior	11%	28%	70%	(19%)		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 387,786	\$ 438,589	\$ 578,293	\$ 701,776	\$ 795,202	\$ 93,426	13%
Supplies & Services	\$ 102,646	\$ 103,810	\$ 113,627	\$ 476,974	\$ 160,890	\$ (316,084)	(66%)
Department Total	\$ 490,432	\$ 542,399	\$ 691,920	\$ 1,178,750	\$ 956,092	\$ (222,658)	(19%)
	\$ Change from Prior	\$ 51,967	\$ 149,521	\$ 486,830	\$ (222,658)		
	% Change from Prior	11%	28%	70%	(19%)		



Human Resources

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of adding one Human Resources Analyst position to support the growing needs of Town employees as additional FTE's are added each year. The Personnel budget includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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 2022/23 supplies and service budget for this division reflects a net decrease totaling \$317K (66%), and can be attributed to the following adjustments:

- Removed one-time funding budget totaling \$175K addressing a comp and class study completed in FY 2021/22.
- Removed one-time carry forward funding totaling \$72K completing the majority of the recruiting process for the new Queen Creek Police Department.
- Removed one-time funding budget totaling \$50K addressing a performance evaluation study completed in FY 2021/22.
- Budgeted items including all staff tuition reimbursement and the annual holiday luncheon have been moved to the Centralized Services budget (\$20K).

Program Performance - Human Resources

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Financial Stability	Percent of employee performance reviews completed on schedule ⁽¹⁾	*61%	80%	65%	80%
	Average number of applications received per external recruitment	77	85	80	80
	Average number of days to fill vacant non-Public Safety external recruitment ⁽²⁾	51	50	50	50
	Average number of days to fill internal recruitment ⁽³⁾	27	25	25	25
	Turnover rate of full-time employees ⁽⁴⁾	6.14%	<6%	<7%	<7%
	Number of worker's compensation claims due to injury	13	<20	<20	<20



Human Resources

Analysis of Performance

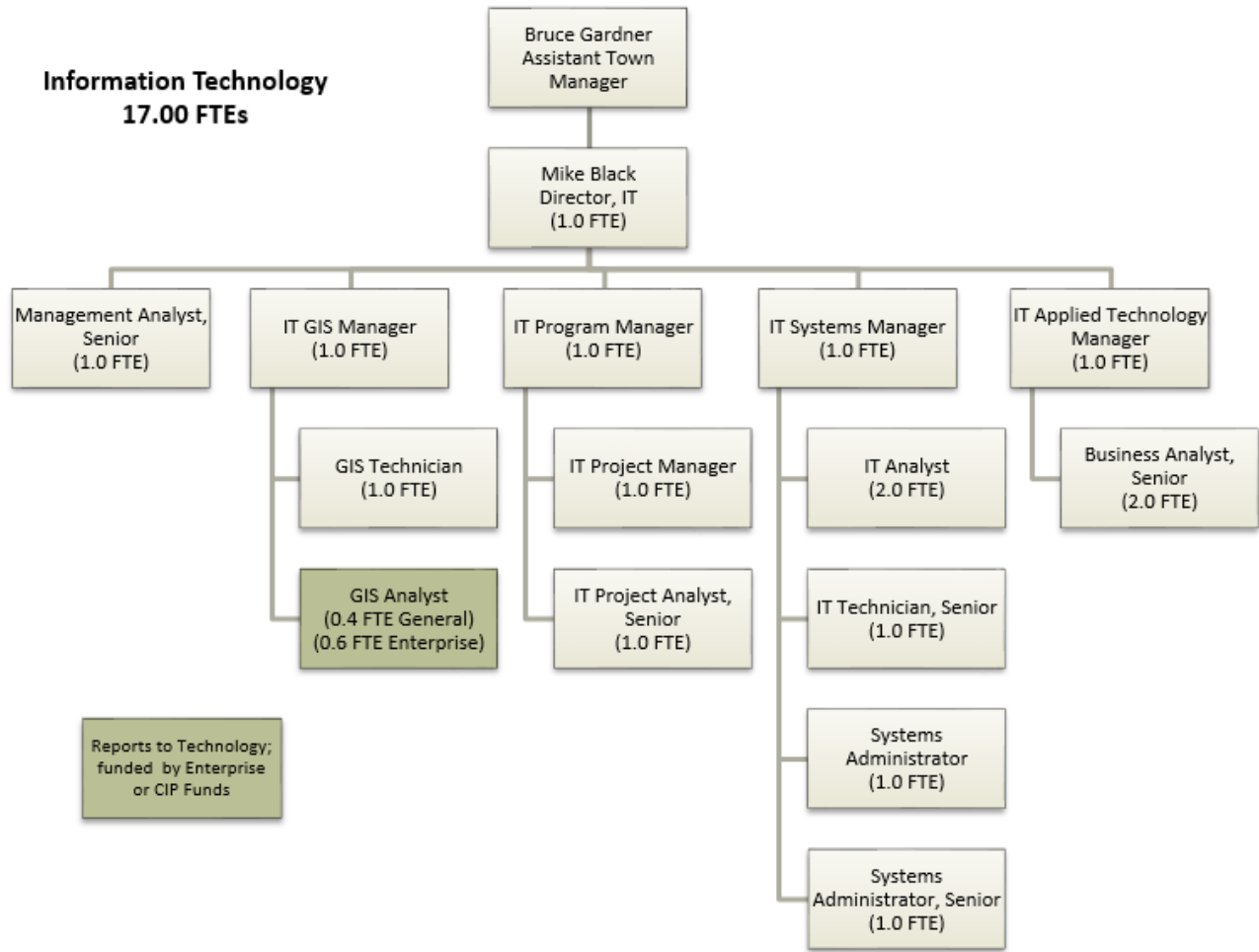
1. Percentage based on supervisory completion of the review so that the employee receives any increase on time, with no retroactive pay. A combination of the NeoGov and MUNIS system assists in the data collection for this measure.
2. Average number of days to fill vacant external recruitments remain on target and consistent with prior years. Target is set for 42 days - 6 weeks or less.
3. 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.
4. Turnover rate excludes employees who left due to retirement and before completion of trial.

**NOTE: Merit increases were "frozen" until a determination was made in March 2021 to reinstate them retroactively to July 1, 2020. Additionally, in light of the original determination to freeze merit increases, HR revamped the performance evaluation to simplify the process which was rolled out in August 2020 retroactively back to July 2020. This change was also a contributing factor to reviews not being completed on time.*





Information Technology



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, application development, 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.



Information Technology

Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure



FY 2022/23 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 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Information Technology	11.0 ¹	11.0 ¹	13.0 ¹	14.0 ¹	17.0 ¹
Department FTE	11.0	11.0	13.0	14.0	17.0

¹1.6 FTE Funded by Enterprise

FTE Changes

The Town continues to face ongoing technology impacts due to growth. The following changes have occurred over the past 5 years:

FY2022/23: Added 3.0 FTE, an IT Project Manager, a GIS Technician, and a 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, a 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.

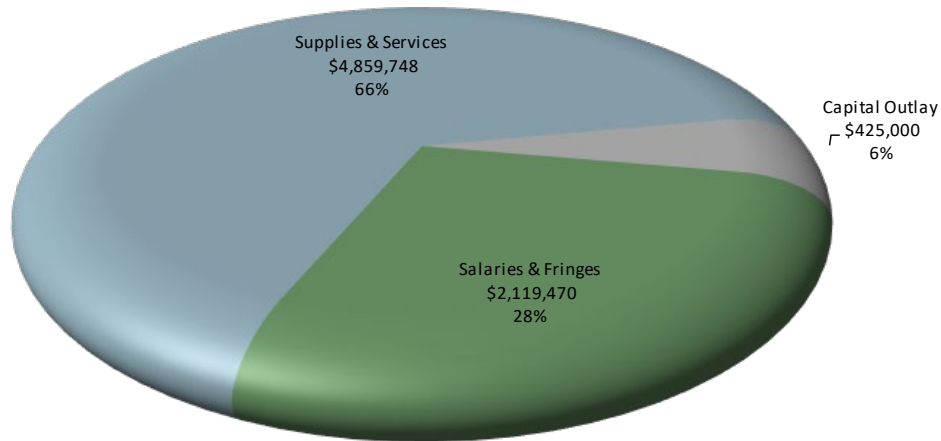
FY 2019/20: One FTE moved from IT to HR midyear to accommodate the increased HR workload, one FTE moved from Finance to IT to accommodate the setup and implementation of the new utility billing system.

FY 2018/19: Added 2.0 FTE in IT - a Business Systems & IT Training Analyst, and Senior IT Technician.



Information Technology

Information Technology
FY 2022/23 Adopted Budget \$7.4M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Dept Support Cost Recovery Revenue	\$ 346,710	\$ 392,848	\$ 398,950	\$ 404,395	\$ 2,160,110	\$ 1,755,715	434%
General Fund	\$ 2,362,143	\$ 2,958,022	\$ 3,128,228	\$ 4,862,790	\$ 5,244,108	\$ 381,319	8%
Total	\$ 2,708,853	\$ 3,350,870	\$ 3,527,178	\$ 5,267,185	\$ 7,404,218	\$ 2,137,034	41%
	\$ Change from Prior	\$ 642,017	\$ 176,308	\$ 1,740,006	\$ 2,137,034		
	% Change from Prior	24%	5%	49%	41%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 968,825	\$ 1,027,530	\$ 1,202,559	\$ 1,586,486	\$ 2,119,470	\$ 532,984	34%
Supplies & Services	\$ 1,703,041	\$ 2,032,257	\$ 2,324,620	\$ 3,355,699	\$ 4,859,748	\$ 1,504,050	45%
Capital Outlay	\$ 36,987	\$ 291,084	\$ -	\$ 325,000	\$ 425,000	\$ 100,000	31%
Department Total	\$ 2,708,853	\$ 3,350,870	\$ 3,527,178	\$ 5,267,185	\$ 7,404,218	\$ 2,137,034	41%
	\$ Change from Prior	\$ 642,017	\$ 176,308	\$ 1,740,006	\$ 2,137,034		
	% Change from Prior	24%	5%	49%	41%		



Information Technology

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes the addition of 3.0 FTEs – an IT Project Manager, a GIS Technician, and a Senior Management Analyst position. It also includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Information Technology division 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 2022/23 supplies and service base budget for this division reflects a net increase of \$1.5M (45%), and is attributed to the following adjustments:

- Professional and technical services reflect a \$545K (160%) increase based on additional managed service and consulting contracts to address system security, staff support and coverage needs, and business continuity.
- Maintenance budget reflects a \$114K (17%) increase to the budget as IT centrally supports costs for new program support brought on-line over the last fiscal year, including, but not limited to the new Queen Creek Police Department, Town Clerk, Procurement, Human Resources and Recreation.
- Software support budget reflects a \$300K (26%) increase to the budget as IT houses support costs for new licensing agreements brought on-line over the last fiscal year, including, but not limited to the new Queen Creek Police Department, Town Clerk, Procurement, Human Resources and Recreation.
- Budget totaling \$172K has been included within the FY23 budget to account for the requested 60 FTE positions included in the FY 2022/23 budget to purchase necessary hardware and software for new positions.
- Within the supplies and service budget, \$28K has been included to account for a requested GIS Analyst, Project Manager, and Management Assistant positions to be filled in FY23.
- New staff added during FY22 results an increase totaling \$5K to IT training programs in FY23.
- In FY22, the IT budget included one-time projects for multiple divisions within the Town’s organization. Projects are considered complete resulting in a \$351K reduction to the overall Information Technology budget for FY23.
- One-time funding including carry forward and special projects totaling \$353K has been removed from the FY23 general services budget.

Additional one-time budget requests totaling \$1.1M have been included in the FY22/23 budget as a placeholder for the entire organization to address equipment purchases, system improvement projects, and software upgrades below:

- | | |
|---|---|
| • CIP Workflow Solution (\$307K) | • Police Record Migration Project (\$62K) |
| • Code Enforcement Customer Portal (\$92K) | • Traffic Control Permit Solution (\$165K) |
| • Finance/Clerk Citizen Self Service (\$56K) | • Traffic Fiber Management Project (\$209K) |
| • Facility/Grounds Work Order System (\$116K) | • IT Record Retention/Migration (\$50K) |



Information Technology

Capital Outlay

The FY2022/23 Information Technology capital base budget includes a recurring repair and maintenance budget totaling \$425K – a \$100K increase from the previous year to address newly implemented strategic planning goals.

The original \$325K is an annual replacement budget that outlines operating projects, and scheduled system updates as shown in the schedule below:

- System Network Upgrades - \$80K
- PC Replacement - \$80K
- Disaster Recovery - \$65K
- Access Point Replacement - \$50K
- Switch Refresh - \$35K
- Data Storage - \$15K

The additional \$100K request is to earmark new 5-year strategic planning goals outlined in a study completed in FY22. Milestones within this study suggest the following actions be addressed in FY23:

- Security – Email encryption
- Security – Data Management
- Staffing - Community Comparison Study
- Professional Development - ITIL Training and Baselining
- Service Improvement–ITSM/ITAM Platform
- Service Improvement–Email Productivity

Program Performance – Information Technology

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Technology	Percent of employees rating overall satisfaction with IT department as "good" or "excellent"	61%	80%	65%	80%
	Percent of network uptime ⁽²⁾	77	85	80	80
	VDI User Experience as a Service (UxaaS) ⁽³⁾	51	50	50	50
	Phish Prone ⁽⁴⁾	27	25	25	25

Analysis of Performance

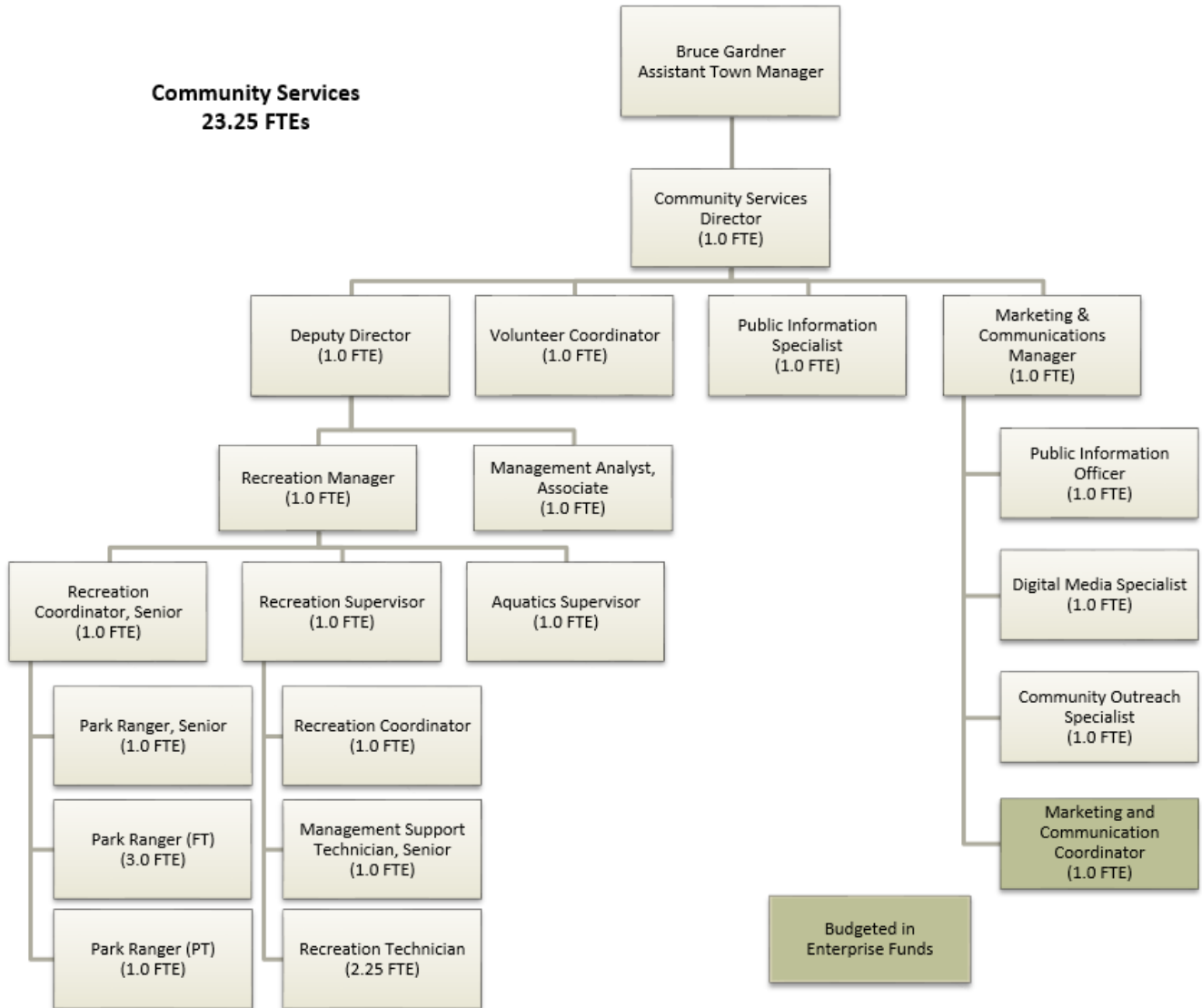
1. Details: 6/25/2020: VMWare outage due to log growth bug. Total downtime = 1 hour.
2. Determines overall health of the Towns network.
3. Provides measures on user experience based on host hardware, network and application performance.
4. A measurement as to the likelihood Town Organization would be impacted by a phishing attack based on testing and training through contracted service "KnowBe4".





Community Services

Community Services
23.25 FTEs





Community Services

Department Description and Programs

The growth of Queen Creek has created opportunities for operational improvements and efficiencies related to organizational structure. The current Communications, Marketing & Recreation Department will be transitioning to become the Community Services Department, merging recreation, communications, marketing, volunteer coordination, management of the library partnership and (future) human services into a single unit focused on meeting the needs of residents.

In the next few years, the Town will be doubling park space and 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 open and become home to an increasing number of sports leagues, events, tournaments, and activities.

The Town’s growth also requires a fresh approach to volunteerism, necessitating a centralized support structure to ensure volunteers are recruited, trained, supervised and recognized.

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

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, and attractive, active park and trail amenities to enhance the quality of life in Queen Creek.

Strategic Priorities

Quality Lifestyle



Safe Community



FY 2022/23 Objectives

- Improve the mix of park amenities, including updating older facilities
- Provide opportunities to improve physical and mental health and build a strong sense of community by continuing to advance the goals of the 2018 Parks & Recreation Master Plan
- Provide a variety of recreational programs and opportunities to continue the tradition of a high quality of life for all Queen Creek residents
- Continue advancements in resident participation through multiple opportunities and strategies, such as community events, targeted outreach programs and volunteer coordination
- Continue development of the Town’s brand awareness and communication strategies via multimedia platforms and partnerships
- Strengthening the Town’s identity by providing cohesive marketing, branding and collateral for all Town departments



Community Services

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Communications & Marketing	5.00 ¹	5.00 ¹	5.00 ¹	6.00 ¹	8.00 ¹
Recreation Programs ²	7.00	8.00	8.00	8.00	10.25
Parks Ranger	4.00	4.00	4.00	5.00	5.00
Department FTE	16.00	17.00	17.00	19.00	23.25

¹1.00 FTE allocated to Enterprise Funds

²FTE count does not include pooled positions for seasonal employees, which currently calculates to 8.7 FTEs.

FTE Changes

FY 2022/23: Added 4.25 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.

FY 2021/22: Added 2.0 FTE – a Public Safety Outreach & Information Specialist 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: There are no changes in FTE.

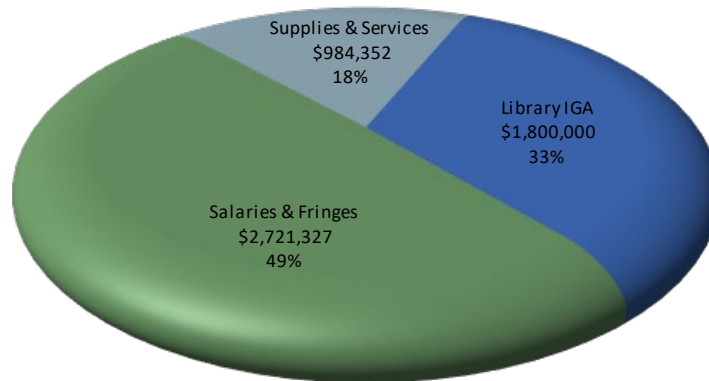
FY 2019/20: An increase of 1.0 FTE - a Recreation Coordinator for the setup and implementation of a new Recreation Programs software.

FY 2018/19: An increase of 1.0 FTE – a Park Ranger needed due to the opening of Mansel Carter Park, an increase of 0.75 FTE for Recreation Technician, and an increase of 7,748 seasonal hours (3.6 FTE) related to the expansion of recreation programs and the opening of Mansel Carter Park



Community Services

Community Services FY 2022/23 Adopted Budget \$5.5M



Funding Source

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Direct Revenues	\$ 639,601	\$ 566,469	\$ 669,784	\$ 442,491	\$ 689,876	\$ 247,385	56%
General Fund - Dept Support Cost Recovery Revenue	\$ 32,366	\$ 33,337	\$ 33,337	\$ 33,337	\$ -	\$ (33,337)	
General Fund	\$ 1,603,258	\$ 1,682,651	\$ 1,592,452	\$ 2,327,824	\$ 4,815,803	\$ 2,487,979	107%
Total	\$ 2,275,225	\$ 2,282,457	\$ 2,295,573	\$ 2,803,652	\$ 5,505,679	\$ 2,702,027	96%
	\$ Change from Prior	\$ 7,231	\$ 13,116	\$ 508,079	\$ 2,702,027		
	% Change from Prior	0%	1%	22%	96%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,462,953	\$ 1,611,245	\$ 1,637,965	\$ 2,065,872	\$ 2,721,327	\$ 655,455	32%
Supplies & Services	\$ 620,925	\$ 627,214	\$ 607,353	\$ 717,780	\$ 984,352	\$ 266,572	37%
Capital Outlay	\$ 96,771	\$ -	\$ -	\$ -	\$ -	\$ -	-
Outside Agency Contractual Support	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	-
Library IGA	\$ 19,577	\$ 18,997	\$ 50,254	\$ 20,000	\$ 1,800,000	\$ 1,780,000	8900%
Transfers Out - Special Events	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Department Total	\$ 2,275,225	\$ 2,282,457	\$ 2,295,573	\$ 2,803,652	\$ 5,505,679	\$ 2,702,027	96%
	\$ Change from Prior	\$ 7,231	\$ 13,116	\$ 508,079	\$ 2,702,027		
	% Change from Prior	0%	1%	22%	96%		

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Communications & Marketing	\$ 851,519	\$ 959,224	\$ 884,830	\$ 1,099,134	\$ 1,428,131	\$ 328,997	30%
Recreation Services	\$ 1,143,651	\$ 1,052,128	\$ 1,097,765	\$ 1,302,016	\$ 1,926,441	\$ 624,425	48%
Park Rangers	\$ 260,478	\$ 252,107	\$ 262,724	\$ 382,502	\$ 351,107	\$ (31,395)	(8%)
Library IGA	\$ 19,577	\$ 18,997	\$ 50,254	\$ 20,000	\$ 1,800,000	\$ 1,780,000	8900%
Department Total	\$ 2,275,225	\$ 2,282,457	\$ 2,295,573	\$ 2,803,652	\$ 5,505,679	\$ 2,702,027	96%
	\$ Change from Prior	\$ 7,231	\$ 13,116	\$ 508,079	\$ 2,702,027		
	% Change from Prior	0%	1%	22%	96%		



Community Services

Program Operating Budget - Communications & Marketing

Division by Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 514,055	\$ 555,613	\$ 567,876	\$ 680,489	\$ 982,906	\$ 302,417	44%
Supplies & Services	\$ 337,464	\$ 403,612	\$ 316,953	\$ 418,645	\$ 445,225	\$ 26,580	6%
Division Total	\$ 851,519	\$ 959,224	\$ 884,830	\$ 1,099,134	\$ 1,428,131	\$ 328,997	30%
	\$ Change from Prior	\$ 107,705	\$ (74,395)	\$ 214,304	\$ 328,997		
	% Change from Prior	13%	(8%)	24%	30%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of the addition of a Volunteer Coordinator position and the movement of a Public Information Specialist position from the Town Manager’s Office. The Personnel budget also includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Communications and Marketing department is responsible for the oversight and standardization of communications, advertising, and community outreach for all Town-wide programs. The supplies and service budget consists mainly of printing and marketing dollars to support these responsibilities. In FY22/23, this division reflects a \$27K (6%) net increase and can be attributed to the following initiatives:

- Growth within the community and outreach programs results an increase to licensing, printing, community outreach, and postage totaling \$18K.
- General services involving videography services reflects an increase totaling \$12K to address additional documentary and marketing tools as support to the organization and community.
- The addition of two FTE’s in FY22 results an increase to professional development, membership dues and cellular service totaling \$9K.
- \$6K has been added throughout the FY23 supplies and service budget to accommodate a Volunteer Coordinator FTE position requested for the upcoming budget.
- Alternatively, subscriptions including texting services and on-line tools have been reduced or removed resulting an \$18K reduction to this budget.



Community Services

Program Performance - Communications & Marketing

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement Image & Identity	Percent of residents rating effectiveness of Town communication as "good" or "excellent" ⁽¹⁾	88%	90%	88%	N/A
	Millions of impressions generated for Queen Creek through the efforts of Visit Mesa marketing program	9	9	14	14
	Website activity on VisitMesa.com featuring Town of Queen Creek product and/or content	135,148	40,000	150,000	150,000

Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2023 (FY 2023/24).



Community Services

Program Operating Budget – Recreation Services

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 695,777	\$ 812,402	\$ 824,587	\$ 1,026,831	\$ 1,388,296	\$ 361,465	35%
Supplies & Services	\$ 276,104	\$ 214,727	\$ 273,178	\$ 275,185	\$ 538,145	\$ 262,960	96%
Capital Outlay	\$ 96,771	\$ -	\$ -	\$ -	\$ -	\$ -	-
Outside Agency Contractual Support	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	-
Transfers Out - Special Events	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Division Total	\$ 1,143,651	\$ 1,052,128	\$ 1,097,765	\$ 1,302,016	\$ 1,926,441	\$ 624,425	48%
	\$ Change from Prior	\$ (91,523)	\$ 45,636	\$ 204,251	\$ 624,425		
	% Change from Prior	(8%)	4%	19%	48%		

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes the addition of 2.25 FTEs – a Deputy Director, an Aquatics Supervisor, and additional hours for a PT Recreation Technician equivalent to 0.25 FTEs. Also included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Recreation Services division is responsible for community outreach programs including senior adult programs, special interest classes, and special events. The supplies and service budget consists of funding to support the professional development and materials to support these responsibilities. In FY 22/23, the Recreation supplies and service budget reflects a \$263K (96%) increase to address the following:

- Special Events for the Town include Spring Into Queen Creek, Trunk or Treat, and Founders Day. Additional event sponsorship funds involving 4th of July, and the Holiday Parade are also recognized. Beginning FY23, the Special Event budget totaling \$230K is included in the Recreation supplies and service budget.
- Special interest class registration fees for instructors were originally reduced during FY21 due to the pandemic. The FY23 budget reflects a \$44K increase to restore this budget back to full operating levels.
- An anticipated increase to on-line registration is predicted as the new reservation system goes live in FY22. Credit card fees are projected to increase with this new change resulting in a \$6K increase to this budget.
- Professional Development budget will increase \$5K to prepare for potential new programs coming on-line in FY24
- \$9.6K has been added throughout the FY23 supplies and service budget to accommodate a Deputy Director and Aquatics Supervisor FTE position requested for the upcoming budget.
- FTE changes during FY22 result an increase totaling \$3K to budgets including memberships, uniforms, and subscription fees.
- FY22 Recreation implemented a new customer reservation/registration software. Support fees pertaining to this new software have been moved to the Information Technology budget to serve as a more centralized location for software support and maintenance resulting a \$37K decrease to the license/fees budget.



Community Services

Program Performance – Recreation Services

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement	Percent of residents rating opportunities and service related to community parks and recreation services as "good" or "excellent" ⁽¹⁾	86%	94%	94%	95%
	Total number of Special Interest Class (SIC) participants	2,773 ⁽⁴⁾	5,000	5,200	5,500
Image & Identity	Percent of recreation program users rating overall satisfaction with quality of program as good or better	89% ⁽²⁾	98%	96%	98%
Financial Stability	Percent of special event process participants ranking the process as "good" or "excellent"	N/A ⁽³⁾	95%	95%	95%

Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for fall 2023 (FY 2023/24).
2. Town Special Interest Classes (SIC) are at 100%; Town special events and the Senior Program were cancelled due to Covid-19; Partner programs (ex. Little League) are at 79%.
3. Staff was unsuccessful in receiving returned surveys from special event permit processes. Most events were cancelled the first half of FY 21/22; atypical Covid-19 circumstances have led to reduced response rates.
4. Total participation greatly impacted by Covid; 1st quarter still basically closed; slow recovery.



Community Services

Program Operating Budget - Park Rangers

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 253,121	\$ 243,231	\$ 245,502	\$ 358,552	\$ 350,125	\$ (8,427)	(2%)
Supplies & Services	\$ 7,357	\$ 8,876	\$ 17,222	\$ 23,950	\$ 25,375	\$ 1,425	6%
Division Total	\$ 260,478	\$ 252,107	\$ 262,724	\$ 382,502	\$ 375,500	\$ (7,002)	(2%)
	\$ Change from Prior	\$ (8,372)	\$ 10,618	\$ 119,778	\$ (7,002)		
	% Change from Prior			46%	(2%)		

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Ranger division is responsible for patrolling and maintaining the Town of Queen Creeks parks and trails systems to ensure safe environments for Queen Creek residents and visitors alike. The supplies and service budget for this division consists of supplies, materials and equipment to complete tasks safely and efficiently. In FY 22/23, this division reflects a net increase totaling \$1.4K (6%) that can be attributed to the following initiatives:

- Minor budget adjustments associated with staff and service changes occurring within the previous year.



Community Services

Program Operating Budget - Library IGA

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	Dollar Change	% Change
Library IGA	\$ 19,577	\$ 18,997	\$ 50,254	\$ 20,000	\$ 1,800,000	\$ 1,780,000	8900%
Division Total	\$ 19,577	\$ 18,997	\$ 50,254	\$ 20,000	\$ 1,800,000	\$ 1,780,000	8900%
		\$ Change from Prior	\$ (580)	\$ 31,257	\$ (30,254)	\$ 1,780,000	
		% Change from Prior		(60%)	8900%		

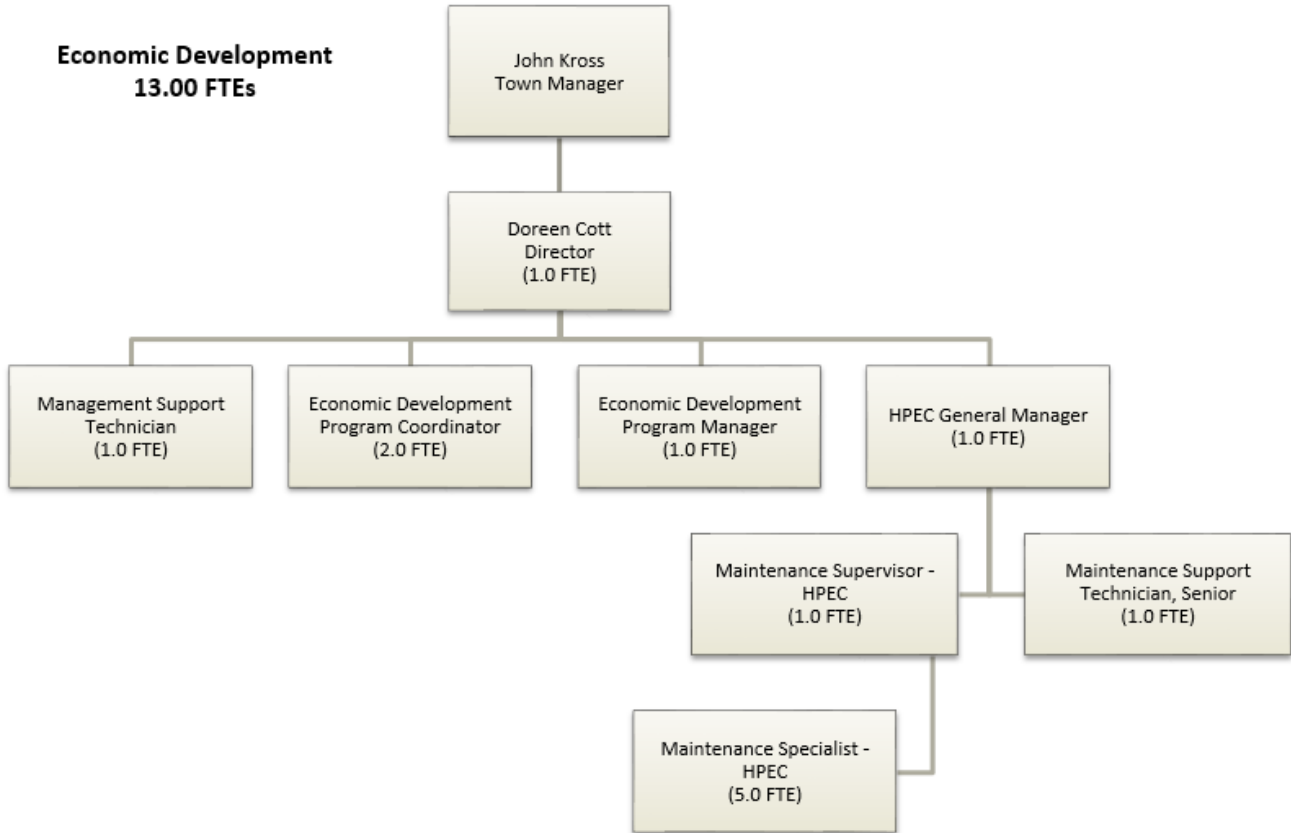
Budget Notes and Changes

Library IGA:

Beginning July 2022 the Town will enter into a new intergovernmental agreement (IGA) with the Maricopa County Library District where the Town will be required to pay the full cost of operating the Queen Creek Library. The FY23 budget includes an amount of \$1.8M to accommodate this new annual expense.



Economic Development



Department Description and Programs

The Economic Development Department consists of two divisions: Economic Development and Horseshoe Park and 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.



Economic Development

Strategic Priorities

Secure Future



Quality Lifestyle



FY 2022/23 Objectives

- Implement strategies outlined in the Economic Development Strategic Plan focusing on business development, entrepreneurship, agritainment/destination tourism, economic foundations and enhanced marketing and promotion.
- Enhance opportunities for business success and the Town as a premier investment choice within the region. Proactively market the Town as the place for new business investment and job creation; actively market existing businesses to residents.
- Implement the key action items identified in the adopted Town Center Plan. Generate more economic synergy within the Town Center, and enhance the sense of place by attracting additional investment.
- Assist with the real estate activities associated with key capital improvement and utility projects.

Staffing by Division

Division	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Actual	Actual	Actual	Revised	Adopted
Economic Development	5.00	5.00	5.00	4.00	5.00
Horseshoe Park Equestrian Centre	7.00	7.00	7.00	8.00	8.00
Department FTE	12.00	12.00	12.00	12.00	13.00

FTE Changes

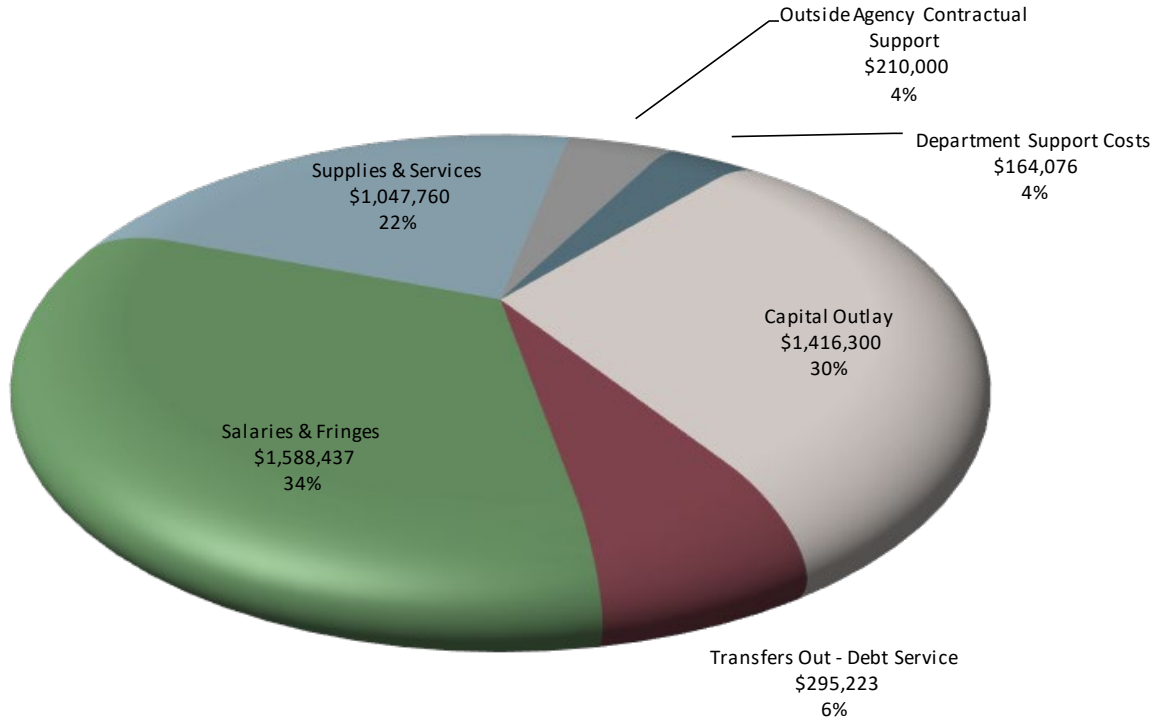
FY 2022-23: Added one Economic Development Program Coordinator position.

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 2022/23 Adopted Budget \$4.7M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Horseshoe Park Equestrian Centre Revenues	\$ 611,862	\$ 504,219	\$ 778,035	\$ 650,000	\$ 775,566	\$ 125,566	19%
General Fund	\$ 1,958,752	\$ 2,471,428	\$ 2,198,547	\$ 2,724,539	\$ 3,946,230	\$ 1,221,691	45%
Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
\$ Change from Prior		\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
% Change from Prior		16%	0%	13%	40%		

Expenditure by Fund

Fund	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Horseshoe Park Equestrian Centre	\$ 1,734,194	\$ 2,093,945	\$ 1,612,722	\$ 2,263,376	\$ 3,418,298	\$ 1,154,922	51%
General Fund	\$ 836,420	\$ 881,702	\$ 1,363,860	\$ 1,111,163	\$ 1,303,498	\$ 192,335	17%
Department Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
\$ Change from Prior		\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
% Change from Prior		16%	0%	13%	40%		



Economic Development

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,208,582	\$ 1,225,268	\$ 1,156,682	\$ 1,354,034	\$ 1,588,437	\$ 234,403	17%
Supplies & Services	\$ 581,187	\$ 664,028	\$ 1,263,149	\$ 950,636	\$ 1,047,760	\$ 97,124	10%
Outside Agency Contractual Support	\$ 210,023	\$ 208,750	\$ 125,000	\$ 210,000	\$ 210,000	\$ -	0%
Department Support Costs	\$ 107,730	\$ 109,460	\$ 111,587	\$ 111,587	\$ 164,076	\$ 52,489	47%
Capital Outlay	\$ 174,164	\$ 473,645	\$ 25,979	\$ 458,049	\$ 1,416,300	\$ 958,251	209%
Subtotal Expenses	\$ 2,281,685	\$ 2,681,151	\$ 2,682,397	\$ 3,084,306	\$ 4,426,573	\$ 1,342,267	44%
Transfers Out - Debt Service	\$ 288,928	\$ 294,495	\$ 294,185	\$ 290,233	\$ 295,223	\$ 4,990	2%
Department Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
	\$ Change from Prior	\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
	% Change from Prior	16%	0%	13%	40%		

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Economic Development	\$ 836,420	\$ 881,702	\$ 1,363,860	\$ 1,111,163	\$ 1,303,498	\$ 192,335	17%
Horseshoe Park Equestrian Centre	\$ 1,734,194	\$ 2,093,945	\$ 1,612,722	\$ 2,263,376	\$ 3,418,298	\$ 1,154,922	51%
Department Total	\$ 2,570,613	\$ 2,975,647	\$ 2,976,582	\$ 3,374,539	\$ 4,721,796	\$ 1,347,257	40%
	\$ Change from Prior	\$ 405,033	\$ 935	\$ 397,957	\$ 1,347,257		
	% Change from Prior	16%	0%	13%	40%		



Economic Development

Program Operating Budget - Economic Development

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 538,359	\$ 565,305	\$ 606,430	\$ 605,528	\$ 776,348	\$ 170,820	28%
Supplies & Services	\$ 88,038	\$ 107,647	\$ 632,430	\$ 295,635	\$ 317,150	\$ 21,515	7%
Outside Agency Contractual Support	\$ 210,023	\$ 208,750	\$ 125,000	\$ 210,000	\$ 210,000	\$ -	0%
Division Total	\$ 836,420	\$ 881,702	\$ 1,363,860	\$ 1,111,163	\$ 1,303,498	\$ 192,335	17%
	\$ Change from Prior	\$ 45,282	\$ 482,158	\$ (252,697)	\$ 192,335		
	% Change from Prior	5%	55%	(19%)	17%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of adding one Economic Development Program Coordinator position. Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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 FY23 supplies and service budget mainly includes funding to support regional studies and continued involvement with business and community. In FY 2022/23, this division reflects an overall net increase totaling \$22K (7%) and is attributed to the following adjustments:

- Increases totaling \$13K reflect within multiple areas throughout the budget including professional development, membership fees, community outreach, and subscriptions. Adjustments made are based on trend spending, and anticipated needs projected over the next twelve months.
- Budget totaling \$4.3K has been added to the FY23 supplies and service budget to accommodate a new Economic Development Program Manager FTE request submitted for the upcoming fiscal year.

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 FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement	Number of staff-assisted locates, staff-assisted business expansion and staff-assisted business retention special projects ⁽¹⁾	56	48	60	70
	Average weekly users of Gangplank Program ⁽²⁾	7	15	10	15
Land Use & Economic Development	Percentage increase in sales tax revenue ⁽³⁾	31%	10%	7%	20%

Analysis of Performance

1. This includes the number of total prospects, including GPEC RFIs, staff assisted business expansion and retention projects.
2. Number of average weekly users of Gangplank Program. These numbers do not include weekly Hacknight attendance or any other special programs that Gangplank hosts outside the hours of 8am-5pm, Mon-Fri. In the former Gangplank space, (shared with the Chamber), Gangplank averaged 12 users each week. Due to COVID average weekly users have significantly declined. Numbers are beginning to increase again.
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

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

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 670,223	\$ 659,964	\$ 550,252	\$ 748,506	\$ 812,089	\$ 63,583	8%
Supplies & Services	\$ 493,149	\$ 556,381	\$ 630,720	\$ 655,001	\$ 730,610	\$ 75,609	12%
Department Support Costs	\$ 107,730	\$ 109,460	\$ 111,587	\$ 111,587	\$ 164,076	\$ 52,489	47%
Capital Outlay	\$ 174,164	\$ 473,645	\$ 25,979	\$ 458,049	\$ 1,416,300	\$ 958,251	209%
Subtotal Expenses	\$ 1,445,266	\$ 1,799,449	\$ 1,318,537	\$ 1,973,143	\$ 3,123,075	\$ 1,149,932	58%
Transfers Out - Debt Service	\$ 288,928	\$ 294,495	\$ 294,185	\$ 290,233	\$ 295,223	\$ 4,990	2%
Division Total	\$ 1,734,194	\$ 2,093,945	\$ 1,612,722	\$ 2,263,376	\$ 3,418,298	\$ 1,154,922	51%
	\$ Change from Prior	\$ 359,751	\$ (481,222)	\$ 650,654	\$ 1,154,922		
	% Change from Prior	21%	(23%)	40%	51%		

Budget Notes and Changes

Salaries and Fringes:

The Personnel budget includes an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

Horseshoe Park is an event center providing opportunity for English and Western equestrian riders, home shows, car shows, concerts and weddings. The FY 2022/23 supplies and service budget for this division reflects a \$76K (12%) net increase and can be attributed to the following:

- New or recently renewed contracts regarding temporary labor, manure haul off, footing material, and stall bedding supply have resulted a \$90K increase to the FY23 HPEC budget.
- In FY22 HPEC officially connected to the Town's wastewater system resulting an increase in expenditures by \$15K.
- FY22 storm damage to the park resulted in a number of plants and landscape lost or damaged. The FY23 base budget will increase by \$5K to supply the Public Works Grounds crew with appropriate tools and supplies to address issues in the new fiscal year.
- One-time funding to cover structural storm damage totaling \$31K has been removed from the FY23 HPEC budget.

Capital Outlay:

The FY2022/23 HPEC capital outlay budget totals \$1.4M, and includes a recurring repair and maintenance budget of \$150K. Additional one-time budget requests totaling \$1.3M have been included in the FY22/23 capital outlay budget as a placeholder for both equipment purchases, and site improvement projects:

- 84 Stall Barns: (20 Replacement; 64 New) - \$740K
- 24 Additional RV Spaces - \$243K
- Fleet Replacement Equipment - \$189K
- 2 RV Dump Stations - \$95K

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. Beginning FY23 a new methodology has been implemented resulting in changes to this fund.



Economic Development

Program Performance – Horseshoe Park & Equestrian Centre

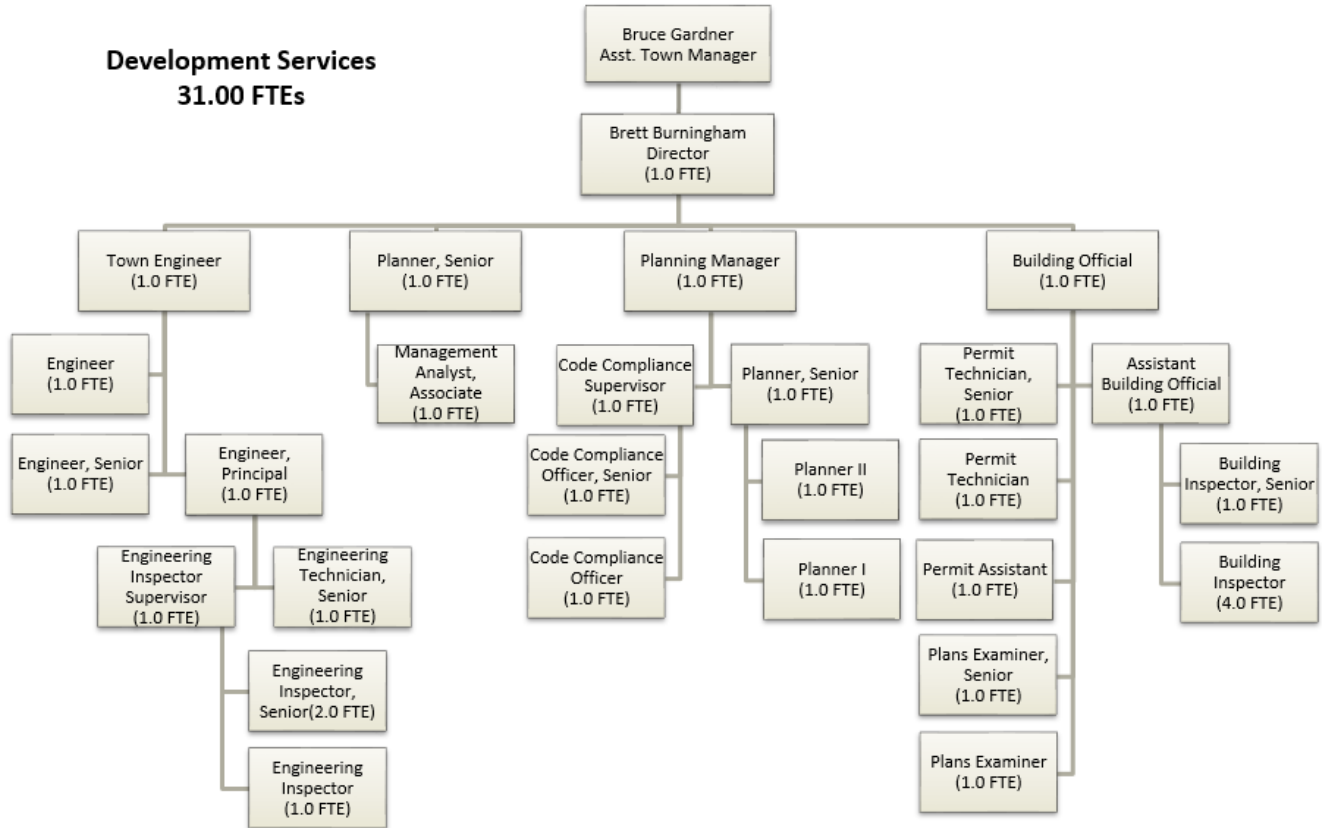
Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Community Involvement	Number of HPEC event days - Equestrian Driven ⁽¹⁾	209	220	215	220
Image & Identity	Number of HPEC event days - Non-Equestrian Driven	63	50	29	35

Analysis of Performance

1. The projected FY 2022/23 totals are based on the current events on the calendar. Staff continues to work on rescheduling events for 2022. Additionally, some new, longer, larger events have booked the entire facility, limiting the number of smaller (one-day) events to be scheduled. The larger events bring in more revenue, and although the number of event days are down, the projected revenue is up.
2. FY 20/21 number of days decreased, due to Heart Cry Cowboy Church limiting services at HPEC to once a month.



Development Services



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.



Development Services

Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure



Quality Lifestyle



FY 2022/23 Objectives

- Plan for an economically sustainable build-out
- Continue to provide quality customer service and efficient plan review using the Town's electronic plan review and permitting system
- Continue to update the Town's Zoning Ordinance and Design Guidelines to reflect current needs and continue to provide high quality service to our citizens and the development community
- In partnership with the State Land Department, proactively plan for the development of state trust lands
- Continue evaluating potential annexations of strategic lands within the Town's planning area
- Facilitate the implementation and realization of the Town Center Plan Update and Downtown Core Zoning District
- Preserve and enhance neighborhoods



Development Services

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Development Services Admin	1.00	1.00	3.00	3.00	3.00
Planning	6.00	5.00	4.00	4.00	4.00
Engineering	6.00	7.00	7.00	8.00	9.00
Building Safety	10.00	11.00	10.00	10.00	12.00
Neighborhood Preservation	2.50	2.50	2.50	3.00	3.00
Department FTE	25.50	26.50	26.50	28.00	31.00

FTE Changes

FY 2022/23 Added 3.0 FTEs – a Senior Engineer position in Engineering, a Building Inspector position in Building Safety, and a 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.

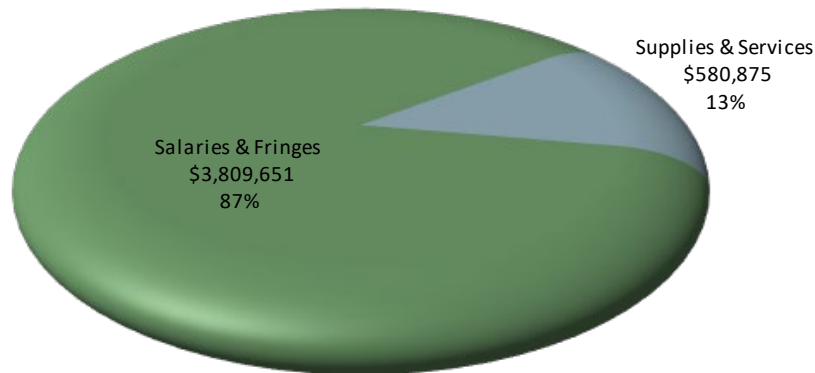
FY 2019/20: One additional FTE Inspector position due to ongoing growth in construction related activity, a vacant FTE in Planning was moved to the Building Safety Division in response to the inspection workload created in part by the Encanterra annexation.

FY 2018/19: no staffing increases, only internal reclassifications that were used to align existing staff with current service requirements.



Development Services

Development Services FY 2022/23 Adopted Budget \$4.4M



Funding Sources

Funding Sources	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund - Direct Revenues	\$ 7,211,396	\$ 8,389,017	\$ 11,014,261	\$ 10,400,000	\$ 10,486,700	\$ 86,700	1%
General Fund	\$ (4,142,959)	\$ (5,072,980)	\$ (7,615,986)	\$ (6,515,193)	\$ (6,096,174)	\$ 419,019	(6%)
Total	\$ 3,068,437	\$ 3,316,037	\$ 3,398,275	\$ 3,884,807	\$ 4,390,526	\$ 505,719	13%
		\$ 247,600	\$ 82,238	\$ 486,532	\$ 505,719		
		8%	2%	14%	13%		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 2,673,749	\$ 2,864,229	\$ 2,930,360	\$ 3,318,532	\$ 3,809,651	\$ 491,119	15%
Supplies & Services	\$ 394,688	\$ 419,828	\$ 467,915	\$ 566,275	\$ 580,875	\$ 14,600	3%
Capital Outlay	\$ -	\$ 31,980	\$ -	\$ -	\$ -	\$ -	N/A
Department Total	\$ 3,068,437	\$ 3,316,037	\$ 3,398,275	\$ 3,884,807	\$ 4,390,526	\$ 505,719	13%
		\$ 247,600	\$ 82,238	\$ 486,532	\$ 505,719		
		8%	2%	14%	13%		

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Development Services Admin	\$ 334,426	\$ 252,880	\$ 358,525	\$ 496,679	\$ 519,841	\$ 23,162	5%
Planning	\$ 644,005	\$ 616,591	\$ 602,642	\$ 577,104	\$ 601,974	\$ 24,870	4%
Building Safety	\$ 1,097,883	\$ 1,216,631	\$ 1,274,401	\$ 1,298,697	\$ 1,576,370	\$ 277,673	21%
Engineering	\$ 771,473	\$ 991,371	\$ 974,807	\$ 1,207,357	\$ 1,406,238	\$ 198,881	16%
Neighborhood Preservation	\$ 220,650	\$ 238,564	\$ 187,900	\$ 304,970	\$ 286,103	\$ (18,867)	(6%)
Department Total	\$ 3,068,437	\$ 3,316,037	\$ 3,398,275	\$ 3,884,807	\$ 4,390,526	\$ 505,719	13%
		\$ 247,600	\$ 82,238	\$ 486,532	\$ 505,719		
		8%	2%	14%	13%		



Development Services

Program Operating Budget - Development Services Admin

Division by Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 314,489	\$ 230,638	\$ 303,942	\$ 472,274	\$ 485,891	\$ 13,617	3%
Supplies & Services	\$ 19,937	\$ 22,241	\$ 54,582	\$ 24,405	\$ 33,950	\$ 9,545	39%
Division Total	\$ 334,426	\$ 252,880	\$ 358,525	\$ 496,679	\$ 519,841	\$ 23,162	5%
	\$ Change from Prior	\$ (81,546)	\$ 105,645	\$ 138,154	\$ 23,162		
	% Change from Prior	(24%)	42%	39%	5%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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. Overall, the FY 2022/23 supplies and service budget for this division will increase \$9.5K (39%) based on the following actions:

- Increasing professional development budget by \$5K (63%) to increase availability for staff to attend additional APA conferences.
- Increase the office supply budget to address the anticipated relocation of Town office staff to the first floor in FY22/23.

Program Performance - Development Services Admin

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Land Use & Economic Development	Percent of citizens ranking the overall quality of new development in Queen Creek as "good" or "excellent" ⁽¹⁾	81%	85%	85%	N/A
Capital Improvement Program (CIP)	Percent of citizens ranking the overall appearance of Queen Creek roads, parks, trails, and public facilities as "good" or "excellent" ⁽¹⁾	87%	90%	90%	N/A

Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2023 (FY 2023/24).



Development Services

Program Operating Budget - Planning

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 508,798	\$ 594,477	\$ 581,326	\$ 509,614	\$ 522,484	\$ 12,870	3%
Supplies & Services	\$ 135,208	\$ 22,114	\$ 21,316	\$ 67,490	\$ 79,490	\$ 12,000	18%
Division Total	\$ 644,005	\$ 616,591	\$ 602,642	\$ 577,104	\$ 601,974	\$ 24,870	4%
	\$ Change from Prior	\$ (27,415)	\$ (13,949)	\$ (25,538)	\$ 24,870		
	% Change from Prior	(4%)	(2%)	(4%)	4%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Planning Division administers the General Plan, Zoning and Subdivision Ordinances and reviews applications. The supplies and service budget mainly consists of funding to support consultants for special projects, annexations and materials to support these responsibilities. In FY 2022/23, this division reflects a net increase totaling \$12K (18%) and can be attributed to the following:

- The professional and technical budget reflects an increase totaling \$10K from the previous fiscal year based on the current workloads resulting a need for additional consultant services in the future months.
- Postage and shipping budget reflects an increase totaling \$2K based on an anticipated increased number of projects during FY22/23.

Program Performance - Planning

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Land Use & Economic Development	Average number of days from plan submittal to pre-application meeting	18	14	14	14
	Percentage of Planning construction plan reviews completed within established timeframes ⁽¹⁾	99%	99%	99%	99%
	Percentage of Planning case reviews completed within established timeframes (1)	99%	99%	99%	99%
	Percentage of Planning inspections completed within established timeframes	100%	100%	100%	100%

Analysis of Performance

1. 3,410 planning and permitting reviews were completed during this period. Contracted employees have been utilized to assist with increased workload.



Development Services

Program Operating Budget - Building Safety

Division by Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 931,638	\$ 1,064,552	\$ 1,095,220	\$ 1,077,597	\$ 1,348,380	\$ 270,783	25%
Supplies & Services	\$ 166,244	\$ 152,079	\$ 179,180	\$ 221,100	\$ 227,990	\$ 6,890	3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Division Total	\$ 1,097,883	\$ 1,216,631	\$ 1,274,401	\$ 1,298,697	\$ 1,576,370	\$ 277,673	21%
	\$ Change from Prior	\$ 118,748	\$ 57,770	\$ 24,296	\$ 277,673		
	% Change from Prior	11%	5%	2%	21%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase reflects the addition of 2.0 FTEs – an Inspector position and a Plans Examiner position. Also included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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 supplies and service budget for this division mainly consists of professional technical services to assist with building inspection, permitting and plan reviews. In FY 22/23 this division reflects net increase totaling \$6.9K (3%) and can be attributed to the following adjustments:

- Increases totaling \$1.3K will affect the cellular services, uniforms, and printing based on trend spending.
- A budget totaling \$5.5K has been added to the FY23 supplies and service budget to accommodate for a Building Inspector, and Plans Examiner position for the upcoming year.

Capital Outlay:

A one-time budget to address transportation needs for the new Building Inspector position totaling \$33K has been added to the FY23 Public Works Fleet budget.

Program Performance - Building Safety

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Land Use & Economic Development	Percent of building permits processed in 5 days or less from plan review completion to applicant notification	97%	100%	100%	100%
	Percent of inspections completed within 1 business day of the requested inspection	100%	100%	100%	100%



Development Services

Program Operating Budget - Engineering

Division by Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 709,882	\$ 750,780	\$ 770,404	\$ 970,277	\$ 1,184,243	\$ 213,966	22%
Supplies & Services	\$ 61,591	\$ 208,611	\$ 204,403	\$ 237,080	\$ 221,995	\$ (15,085)	(6%)
Division Total	\$ 771,473	\$ 959,391	\$ 974,807	\$ 1,207,357	\$ 1,406,238	\$ 198,881	16%
	\$ Change from Prior	\$ 187,918	\$ 15,416	\$ 232,550	\$ 198,881		
	% Change from Prior	24%	2%	24%	16%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase reflects the addition of 1.0 FTE – a Senior Engineer position. Also included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Engineering Division provides in-house 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 2022/23 supplies and service budget reflects a net decrease of \$15K (6%), and can be attributed to the following adjustments

- The Engineering supplies and services budget reflected a one-time carry forward amount for professional services. This has been removed from the FY2022/23 budget resulting a decrease totaling \$20K.
- Alternatively, the Engineering budget reflects an increase of \$5K to accommodate supplies and service funding for a Sr. Engineer FTE request within the upcoming year.

Program Performance - Engineering

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Land Use & Economic Development	Percent of Engineering construction plan reviews completed within 20 business days	99%	100%	100%	100%
	Percent of encroachment permit requests processed within established timeframes (1)	99%	100%	100%	100%
	Percent of final plat case reviews completed within 20 business days	99%	100%	100%	100%

Analysis of Performance

1. Established timeframes for street maintenance, construction projects, and private development construction permits is 2-5 business days. Timeframes for general franchise utilities is up to eight business days.



Development Services

Program Operating Budget – Neighborhood Preservation

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 208,942	\$ 223,781	\$ 179,467	\$ 288,770	\$ 268,653	\$ (20,117)	(7%)
Supplies & Services	\$ 11,708	\$ 14,784	\$ 8,433	\$ 16,200	\$ 17,450	\$ 1,250	8%
Division Total	\$ 220,650	\$ 238,564	\$ 187,900	\$ 304,970	\$ 286,103	\$ (18,867)	(6%)
	\$ Change from Prior	\$ 17,914	\$ (50,664)	\$ 117,070	\$ (18,867)		
	% Change from Prior	8%	(21%)	62%	(6%)		

Budget Notes and Changes

Salaries and Fringes:

The budget decrease is reflective of two positions with employees choosing to opt out of medical insurance versus the same positions participating last year. Also included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (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.

- In FY 2022/23 supplies and service budget reflects an overall increase totaling \$1,250 (8%) based on an anticipated increase to community outreach programs, and program supplies.

Program Performance – Neighborhood Preservation

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Land Use & Economic Development	Total number of unique (individual) staff initiated actions completed monthly ⁽¹⁾	231	140	245	100
	Average calendar days between receiving complaint to first investigation ⁽²⁾	<1	<1	<1	<1
	Average number of cases managed per FTE inspector monthly	198	110	100	80

Analysis of Performance

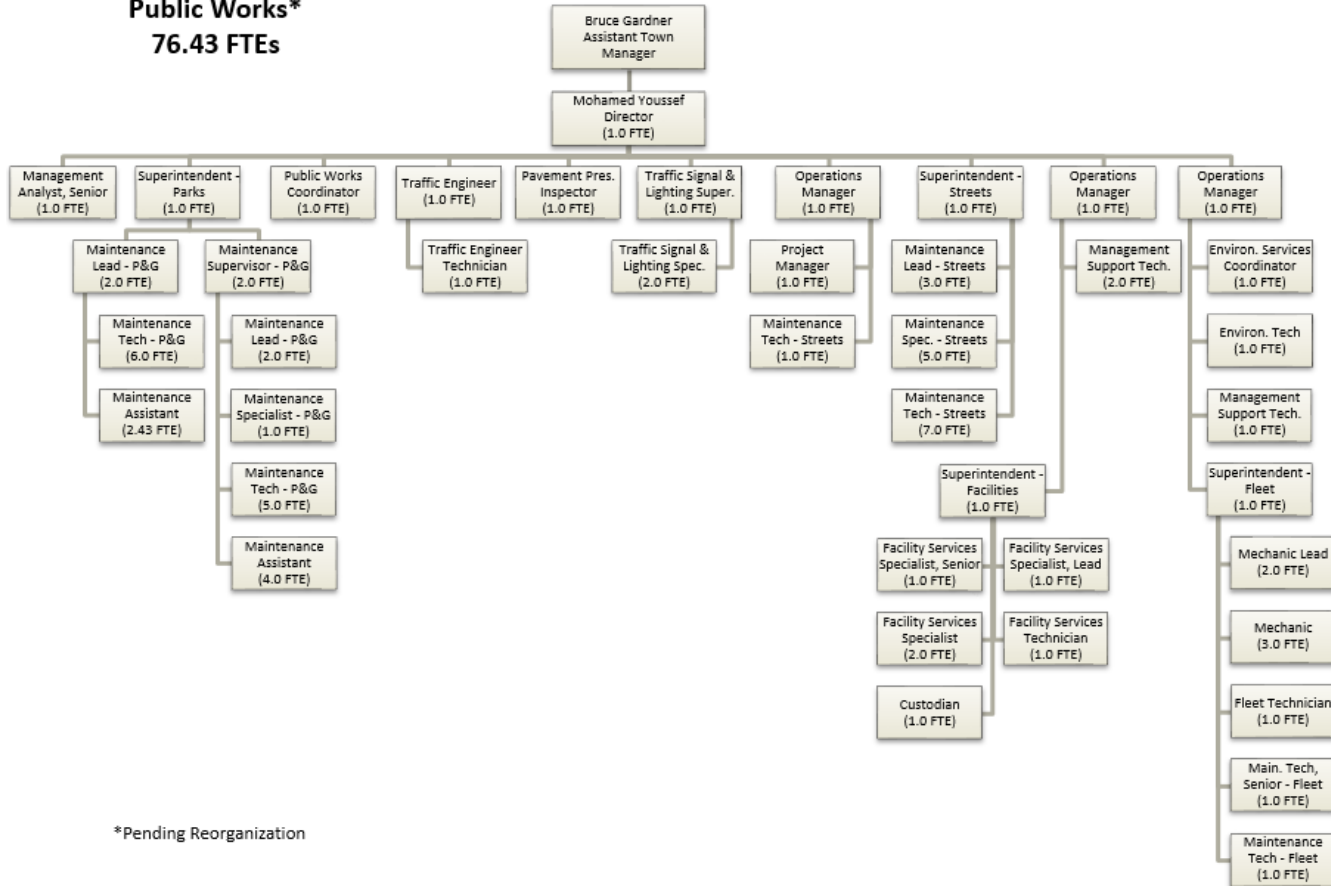
- Target for FY 22/23 has been reduced to 100 as staff are no longer initiating individual actions for bandit sign retrieval, streamlining the case action process. Target number is also decreasing as a part-time position was changed to full-time in January 2022.
- Complaints received late Saturday or on Sunday will be responded to on Monday based on weekend scheduling for staff.





Public Works

Public Works*
76.43 FTEs



*Pending Reorganization

Department Description

The Public Works Department oversees the maintenance of Facilities, Fleet, Streets, Municipal Grounds, Traffic, Pavement Preservation, and Environmental Services. Environmental Services include Solid Waste/Recycling, Stormwater, Air Quality and Hazardous Waste Management. The Solid Waste/Recycling program is funded by rate-payers.

This department is vital in managing Queen Creek’s rapid growth and maintaining roadway and stormwater infrastructure, town-owned sidewalks, traffic signals, street lights, parks and municipal grounds, town-owned washes and trails, and municipal facilities.

Department Mission

We are an innovative and dedicated team committed to excellent service and efficient operations that will provide our residents and visitors a safe, high-quality, and sustainable community.



Public Works

Strategic Priorities

Effective Government



Superior Infrastructure



Quality Lifestyle



FY 2022/23 Objectives

- Design and construction of a fueling facility at the Field Operations Facility in order to secure safe and reliable fueling for all Town vehicles and equipment.
- Asset Management Technology - Support for Inventory Management for all of PW Divisions- Assist Implementation of Cartegraph for Facilities and Grounds
- Develop a Request For Qualifications for a financial reserve plan to replace major infrastructure as it reaches the end of its useful life. (Facilities, Infrastructure i.e.; bridges, culverts)
- Implement the site-specific recommendations of the Bicycle/Pedestrian Master Plan dated June 2018 in a multi-year, phased approach; seek grant opportunities. In-house analysis with a 5 year implementation and funding plan
- Create pavement marking inventory using automated reflectivity equipment; use reflectivity ratings to develop annual budgetary needs
- Revise the 2016 Transit Plan and explore public/private partnerships for ride services
- Upgrading irrigation controllers to smart controllers that improve water usage and conservation and incorporate more native, adapted, and low water usage plants.



Public Works

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Public Works Administration	7.00	7.00	6.00	5.00	6.00
Facilities Maintenance	6.00	6.00	6.00	7.00	7.00
Fleet Maintenance	4.00	6.00	7.00	8.00	9.00
Street Maintenance	17.00	18.00	18.00	19.00	19.00
Traffic	3.00	3.00	3.00	5.00	6.00
Parks & Grounds Maintenance	24.43	24.43	24.43	25.43	25.43
Solid Waste	4.00	4.00	3.00	4.00	4.00
Stormwater	1.00	1.00	1.00	-	-
CIP- Drainage & Transportation	7.00	7.00	8.00	-	-
Department FTE	73.43	76.43	76.43	73.43	76.43

FTE Changes

FY 2022/23: Added 3.0 FTE – a Public Works Coordinator, a Traffic Engineer Technician, and a Maintenance Technician, Senior - Fleet.

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.

FY 2019/20: 3.0 FTE are added - a Mechanic and an M&O Tech (Fleet), and an M&O Crew Leader (Streets). These additions are due to growing demands the Town continues to face and aiding in maintaining service levels.

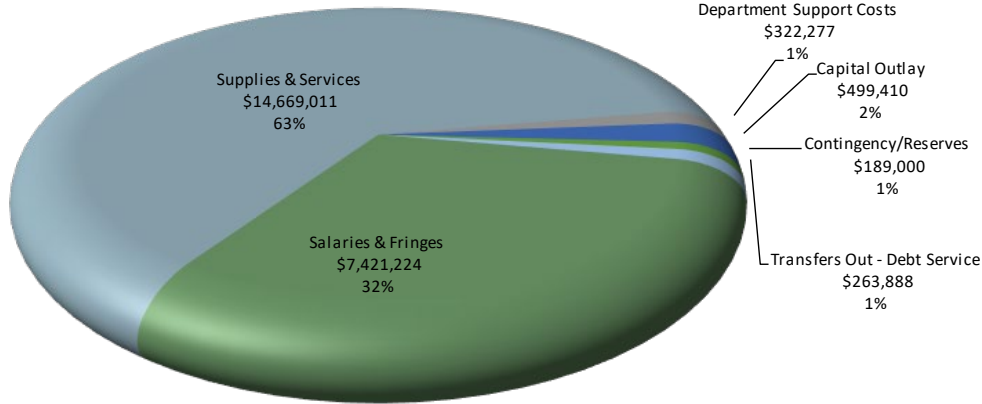
FY 2018/19: 12.5 FTE are added - Facility Services Specialist, an M&O Specialist and M&O Tech in Streets, 6 additional positions in Parks & Grounds due to the opening of Mansel Carter Park, 1.5 additional FTE in CIP which included a 1.0 FTE Sr. Inspector and an increase of 0.5 FTE Admin Asst. position to full-time, and a Stormwater Coordinator now rolling up to Public Works versus Wastewater.

In previous years, there have been additions which have all been related to the Town’s overall growth and include new roads, parks, and Town facilities and assets, all of which requires ongoing maintenance and support.



Public Works

Public Works
FY 2022/23 Adopted Budget \$23M



Funding Sources

Funding Sources/Revenues	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund-Department Support Cost Recovery Revenue	\$ 353,529	\$ 452,375	\$ 482,259	\$ 603,947	\$ 1,096,296	\$ 492,349	82%
General Fund	\$ 6,515,608	\$ 7,514,840	\$ 4,921,804	\$ 12,315,967	\$ 9,639,071	\$ (2,676,897)	(22%)
Streets/HURF Revenues	\$ 4,435,595	\$ 4,964,912	\$ 6,303,668	\$ 6,878,600	\$ 7,489,700	\$ 611,100	9%
Solid Waste Revenues/Fund Balance	\$ 2,961,878	\$ 3,272,447	\$ 3,922,292	\$ 4,708,379	\$ 5,139,743	\$ 431,364	9%
Total	\$ 14,266,609	\$ 16,204,574	\$ 15,630,023	\$ 24,506,893	\$ 23,364,810	\$ (1,142,083)	5%
\$ Change from Prior		\$ 1,937,965	\$ (574,551)	\$ 8,876,870	\$ (1,142,083)		
% Change from Prior		14%	(4%)	57%	(5%)		

Expenditure by Fund

Expenditure by Fund	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
General Fund	\$ 5,777,669	\$ 7,628,725	\$ 6,541,547	\$ 11,604,644	\$ 9,699,744	\$ (1,904,900)	(16%)
Streets/HURF	\$ 5,702,479	\$ 5,602,968	\$ 5,257,961	\$ 8,177,122	\$ 8,525,323	\$ 348,201	4%
Solid Waste	\$ 2,786,461	\$ 2,972,881	\$ 3,830,515	\$ 4,725,127	\$ 5,139,743	\$ 414,616	9%
Department Total	\$ 14,266,609	\$ 16,204,574	\$ 15,630,022	\$ 24,506,893	\$ 23,364,810	\$ (1,142,083)	(5%)
\$ Change from Prior		\$ 1,937,965	\$ (574,552)	\$ 8,876,871	\$ (1,142,083)		
% Change from Prior		14%	(4%)	57%	(5%)		

Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 5,411,433	\$ 6,036,123	\$ 6,077,951	\$ 6,760,857	\$ 7,421,224	\$ 660,367	10%
Supplies & Services	\$ 7,470,679	\$ 8,350,319	\$ 8,884,210	\$ 13,475,949	\$ 14,669,011	\$ 1,193,062	9%
Department Support Costs	\$ 64,749	\$ 53,770	\$ 62,854	\$ 64,399	\$ 322,277	\$ 257,878	400%
Debt Service	\$ 20,396	\$ 3,248	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 988,445	\$ 1,497,161	\$ 341,137	\$ 3,753,898	\$ 499,410	\$ (3,254,488)	(87%)
Contingency/Reserves	\$ -	\$ -	\$ -	\$ 189,000	\$ 189,000	\$ -	0%
Subtotal Expenses	\$ 13,955,701	\$ 15,940,621	\$ 15,366,152	\$ 24,244,103	\$ 23,100,922	\$ (1,143,181)	(5%)
Transfers Out - Debt Service	\$ 265,617	\$ 263,953	\$ 263,871	\$ 262,790	\$ 263,888	\$ 1,098	0%
Transfers Out-Grant Match	\$ 45,292	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Department Total	\$ 14,266,609	\$ 16,204,574	\$ 15,630,023	\$ 24,506,893	\$ 23,364,810	\$ (1,142,083)	(5%)
\$ Change from Prior		\$ 1,937,965	\$ (574,551)	\$ 8,876,870	\$ (1,142,083)		
% Change from Prior		14%	(4%)	57%	(5%)		



Public Works

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Public Works Admin	\$ 893,958	\$ 1,037,100	\$ 980,265	\$ 832,188	\$ 974,079	\$ 141,891	17%
Facilities Maintenance	\$ 879,324	\$ 1,459,910	\$ 1,061,950	\$ 1,923,171	\$ 1,679,295	\$ (243,876)	(13%)
Fleet Maintenance	\$ 847,051	\$ 1,279,334	\$ 1,049,588	\$ 2,968,319	\$ 2,089,540	\$ (878,779)	(30%)
Traffic	\$ 635,394	\$ 1,719,524	\$ 1,105,608	\$ 2,405,845	\$ 2,093,610	\$ (312,235)	(13%)
Streets & Pavement Maintenance	\$ 5,702,479	\$ 5,602,968	\$ 5,257,961	\$ 8,177,122	\$ 8,525,323	\$ 348,201	4%
Grounds Maintenance	\$ 2,389,605	\$ 2,080,664	\$ 2,240,636	\$ 3,344,968	\$ 2,720,060	\$ (624,908)	(19%)
Solid Waste	\$ 2,786,461	\$ 2,972,881	\$ 3,830,515	\$ 4,725,127	\$ 5,139,743	\$ 414,616	9%
Stormwater	\$ 132,337	\$ 52,192	\$ 103,501	\$ 130,153	\$ 143,160	\$ 13,007	10%
Department Total	\$ 14,266,609	\$ 16,204,574	\$ 15,630,023	\$ 24,506,893	\$ 23,364,810	\$ (1,142,083)	(5%)
	\$ Change from Prior	\$ 1,937,965	\$ (574,551)	\$ 8,876,870	\$ (1,142,083)		
	% Change from Prior	14%	(4%)	57%	(5%)		

Program Operating Budget - PW Admin

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 863,943	\$ 998,719	\$ 957,203	\$ 788,473	\$ 935,299	\$ 146,826	19%
Supplies & Services	\$ 30,015	\$ 38,381	\$ 23,061	\$ 43,715	\$ 38,780	\$ (4,935)	(11%)
Division Total	\$ 893,958	\$ 1,037,100	\$ 980,265	\$ 832,188	\$ 974,079	\$ 141,891	17%
	\$ Change from Prior	\$ 143,143	\$ (56,836)	\$ (148,077)	\$ 141,891		
	% Change from Prior	16%	(5%)	(15%)	17%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of the addition of a Public Works Coordinator position. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The FY 2022/23 supplies and service budget reflects a net decrease totaling \$5K (11%) and can be attributed to the following changes:

- \$5K internship budget removed from the professional services budget
- \$2.5K decrease to the professional development budget based responsibilities shifting over to the new CIP budget.
- Within the supplies and service budget, \$2.4K has been included to account for a requested Coordinator position to be filled in FY23.

Performance - PW Admin

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Capital Improvement Projects (CIP)	Percent of design and construction contracts not exceeding 10% of bid award amount	100%	95%	100%	95%
	Percent of Town projects completed per adopted contractors construction schedule (excluding unforeseen delays)	100%	95%	90%	90%



Public Works

Program Operating Budget - Facilities Maintenance

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 425,257	\$ 464,735	\$ 482,705	\$ 574,191	\$ 630,755	\$ 56,564	10%
Supplies & Services	\$ 405,361	\$ 995,176	\$ 564,604	\$ 1,245,902	\$ 1,048,540	\$ (197,362)	(16%)
Capital Outlay	\$ 48,706	\$ -	\$ 14,642	\$ 103,079	\$ -	\$ (103,079)	(100%)
Division Total	\$ 879,324	\$ 1,459,910	\$ 1,061,950	\$ 1,923,171	\$ 1,679,295	\$ (243,876)	(13%)
	\$ Change from Prior	\$ 580,586	\$ (397,961)	\$ 861,221	\$ (243,876)		
	% Change from Prior	66%	(27%)	81%	(13%)		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Facilities supplies and service budget for FY 2022/23 reflects a net decrease totaling \$197K (16%), and can be attributed to the following actions:

- A net decrease totaling 126K reflects within the FY 22/23 repair and maintenance budget. A one-time carry forward amount of \$176K has been removed. Alternatively, a \$50K increase to this budget has been projected based on additional sites, and maintenance projects scheduled for the upcoming fiscal year.
- Storm damage resulting a one-time \$66K transfer in for repairs has been removed from the FY 22/23 maintenance budget.
- Funds totaling \$20K has been removed from the FY22/23 equipment rental budget as storage and lift rental needs have been addressed.
- One-time budget to address new tools for an FTE position filled in FY22 has been removed (\$4K).
- Budget totaling \$15K has been added to address unanticipated minor emergency repairs that occur throughout the year.

Capital Outlay:

The Facilities capital outlay budget reflects no new budget for FY 2022/23. One-time budgets totaling \$103K for FY 21/22 have been removed.



Public Works

Program Performance - Facilities Maintenance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Financial Management	Custodial expenditures per square foot: all facilities (total, in-house, contractual and consumables) (3)	\$ 1.80	\$ 2.14	\$ 2.29	\$ 3.09
	Percent of preventable maintenance activities completed by Town staff versus contracted services as a percent of total preventative maintenance activities	90%	90%	90%	89%
	Percent of high-priority service requests addressed within 24 hours of notification	98%	98%	98%	100%

Analysis of Performance

1. Custodial: FY23 Target reflects a contracted custodial wage increase (projected to be 20.27 per hour), standard staff salary increases and anticipated increase (5%) of consumable supply cost.
2. Preventative Maintenance: Target @ 89% with an annual gate and door maintenance contract fully executed.
3. Priority Service Requests: Target is expected to increase as the implementation of Cartegraph will assist with addressing and recording high priority work orders within 24 hours of receipt. .



Public Works

Program Operating Budget - Fleet Maintenance

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 310,218	\$ 485,150	\$ 498,906	\$ 674,939	\$ 805,025	\$ 130,086	19%
Supplies & Services	\$ 320,475	\$ 341,606	\$ 471,459	\$ 546,553	\$ 1,123,105	\$ 576,552	105%
Capital Outlay	\$ 216,358	\$ 452,577	\$ 79,223	\$ 1,746,827	\$ 161,410	\$ (1,585,417)	(91%)
Division Total	\$ 847,051	\$ 1,279,334	\$ 1,049,588	\$ 2,968,319	\$ 2,089,540	\$ (878,779)	(30%)
	\$ Change from Prior	\$ 432,283	\$ (229,746)	\$ 1,918,731	\$ (878,779)		
	% Change from Prior	51%	(18%)	183%	(30%)		

Budget Notes and Changes

Salaries and Fringes:

The personnel budget includes the addition of a Maintenance Technician, Senior - Fleet. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Fleet supplies and service budget for FY 2022/23 reflects a net increase totaling \$576K (105%), and can be attributed to the following actions:

- Vehicle repair and maintenance results a increase totaling \$230K (79%) increase to the FY 22/23 budget. Changes in this budget include Aims Kits upgrades, an overall increase to consumable items involving oil, parts, cleaners, and fleet vehicle washes.
- The FY23 supplies and service budget includes a one-time budget totaling \$209K to address Fleet specific mechanic tools needed to establish a Fleet shared equipment environment.
- An increase totaling \$83K reflects within the FY 22/23 general services budget to address a trending increase to GPS monitoring services, and a scheduled upgrade to the FuelMaster software system.
- Fleet fuel budget is used to support vehicles operating within the General Fund. This budget is being adjusted up by \$15K (15%) based on increasing fleet size, and rising costs of fuel.
- Shop supplies increase and additional \$17K based on an increased fleet size and assumed inflation costs.
- The equipment repair budget reflects a \$12K increase to support parts washer equipment on site.
- Within the supplies and service budget, \$11K has been added to accommodate startup expenses for a Sr. M&O position requested to be filled in FY23 as well as provide operating budget for a new Building Inspector and Traffic Engineering position requiring a new vehicles to be purchased.

Capital Outlay:

The capital budget for Fleet Maintenance fluctuates annually based on the vehicle and equipment replacement recommendations made each fiscal year. Replacement recommendations are based on a combination of factors including age, mileage, and the overall condition of vehicle's engine and systems.

The FY 2022/23 capital outlay budget for Fleet totals \$161K, a net decrease of \$1.6M (91%). This reduction is being driven by the removal of the fuel island project (\$998K), which has been moved to the capital improvement budget (project MF017). One-time equipment and vehicle budgets totaling \$766K during the FY22 budget have also been removed from FY23 budget as purchases are presumed to be in motion or complete.

The capital outlay total of \$161K includes requests for replacement equipment including dump trailers, and new or replacement vehicles.



Public Works

Program Performance - Fleet Maintenance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Financial Management Internal Services & Sustainability	Percent of repair and maintenance activities completed by Town Fleet staff vs. contracted	98%	97%	95%	98%
	Percent of repair and maintenance activities completed as preventative maintenance ⁽¹⁾	58%	80%	75%	80%

Analysis of Performance

1. In FY21 and FY22, COVID supply chain issues have delayed some preventative maintenance due to lack of parts and materials or receiving them in a timely manner., and additional workload for Fleet services due to the responsibility for receiving, up fitting, and preparing the large influx of PD vehicles and equipment.



Public Works

Program Operating Budget - Traffic

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 268,928	\$ 317,513	\$ 317,911	\$ 545,878	\$ 670,175	\$ 124,297	23%
Supplies & Services	\$ 366,466	\$ 498,185	\$ 636,387	\$ 1,482,974	\$ 1,408,435	\$ (74,539)	(5%)
Capital Outlay	\$ -	\$ 903,826	\$ 151,310	\$ 376,993	\$ 15,000	\$ (361,993)	(96%)
Division Total	\$ 635,394	\$ 1,719,524	\$ 1,105,608	\$ 2,405,845	\$ 2,093,610	\$ (312,235)	(13%)
	\$ Change from Prior	\$ 1,084,130	\$ (613,916)	\$ 1,300,236	\$ (312,235)		
	% Change from Prior	171%	(36%)	118%	(13%)		

Budget Notes and Changes

Salaries and Fringes:

The personnel budget includes the addition of a Traffic Engineer Technician. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The FY 2022/23 supplies and services budget for Traffic reflects a net decrease totaling \$74K (5%) and can be attributed to the following changes:

- Changes to the maintenance and repair budget result a \$186K reduction as one-time budgets including long lead equipment orders have been removed from the FY23 budget.
- Minor equipment decreases \$35K as one-time expenses including equipment purchases and storm damage repairs have been removed from the FY23 budget.
- Grant match funds and one-time carry forward budgets from FY22 totaling \$12K have been removed from the FY23 professional services budget.
- Alternatively, changes to the general service budget will be adding budget to address a Bike and Pedestrian Master Plan implementation beginning FY23 (\$275K), Centracs monitoring service (\$45K), and emergency on-call signal services (\$20K) – Resulting a \$145K net increase.
- Street light maintenance and repair budget will also increase \$10K in response to unscheduled maintenance and accidents.
- Within the supplies and service budget, \$3K has been included to account for a requested Traffic Engineer position to be filled in FY23

Capital Outlay:

The Traffic capital outlay budget reflects no new budget for FY 2022/23. One-time budgets totaling \$362K from FY 21/22 have been removed. A \$15K budget specific to MAG ITS grant will remain as a placeholder for any unanticipated expenditures pertaining to this project for the upcoming year. A one-time budget to address transportation needs for a new Traffic Engineer positions totaling \$26K has been added to the FY23 Public Works Fleet budget.



Public Works

Program Performance - Traffic

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Capital Improvement Projects & Transportation Improvement Plan	Percent of emergency signal malfunction responses within one hour of notification	100%	100%	100%	100%
Superior Infrastructure	Percent of streetlight repairs completed within ten days of outage reported ⁽¹⁾				90%
Effective Government	Percent of traffic control plans reviewed and permitted in 10 days or less ⁽¹⁾				90%

Analysis of Performance

1. Beginning FY23 new program performance measures have been added.



Public Works

Program Operating Budget - Street Maintenance

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,444,166	\$ 1,530,193	\$ 1,475,517	\$ 1,673,971	\$ 1,827,674	\$ 153,703	9%
Supplies & Services	\$ 3,656,400	\$ 3,690,479	\$ 3,422,610	\$ 5,218,361	\$ 5,837,601	\$ 619,240	12%
Department Support Costs	\$ -	\$ -	\$ -	\$ -	\$ 273,160	\$ 273,160	-
Debt Service	\$ 20,396	\$ 3,248	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ 270,609	\$ 115,095	\$ 95,962	\$ 1,022,000	\$ 323,000	\$ (699,000)	(68%)
Subtotal Expenses	\$ 5,391,571	\$ 5,339,015	\$ 4,994,090	\$ 7,914,332	\$ 8,261,435	\$ 347,103	-
Transfers Out - Debt Service	\$ 265,617	\$ 263,953	\$ 263,871	\$ 262,790	\$ 263,888	\$ 1,098	0%
Division Total	\$ 5,657,188	\$ 5,602,968	\$ 5,257,961	\$ 8,177,122	\$ 8,525,323	\$ 348,201	4%
	\$ Change from Prior	\$ (54,219)	\$ (345,007)	\$ 2,919,161	\$ 348,201		
	% Change from Prior	(1%)	(6%)	56%	4%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Streets Maintenance supplies and service budget for FY 22/23 reflects a net increase totaling \$41K, and can be mainly attributed to the following changes:

- Maintenance and repairs reflects an increase totaling \$19K based on factors including growth and inflation. • Anticipated increases to fuel results a \$10K increase to the budget.
- Adding additional power washer equipment for roadway spills to the FY 22/23 minor equipment budget reflects an increase totaling \$9.5K

The FY23 supplies and service budget involving HURF funds totals \$5.2M, a net increase of \$578K (13%) from the prior year. Of the \$5.1M budgeted for the FY23 supplies and service budget, \$4.9M is programmed specifically to address arterial and residential pavement preservation, targeted pavement repairs and upgrades, as well as concrete repairs. Increases to the supplies and services budget can mainly be attributed to the following changes:

- Net changes to repair and maintenance reflect an increased budget to address preventative maintenance to roadways including town arterial, residential and bridge/underpass (\$602K)
- Alternatively, one-time carry forward amounts totaling \$20K have been removed from the FY23 budget.

Capital Outlay:

The capital outlay budget funds the purchase of new and replacement vehicles and equipment as well as one-time street related projects. The following HURF one-time projects totaling \$160K have been removed from the FY22/23 budget:

- Road Connection along Appleby Road – Mansel Carter Oasis Park (\$65K)
- Creek View and Hawes Road landscape improvement – (\$50K)
- Vehicle Purchase - \$30K
- Pavement Preservation message boards – (\$15K)

One-time equipment purchases specific for Streets and street maintenance totaling \$862K have been removed from the FY22/23 budget. New budget items total \$323K and address replacement equipment including a water truck, Bobcat equipment and a small trailer.



Public Works

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. Beginning FY23 a new methodology has been implemented resulting in changes to this fund.

Program Performance – Street Maintenance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
CIP, TIP, Image & Identity	Percent of pavement in satisfactory or better condition per Pavement Condition Index (PCI)	81%	83%	83%	85%
	Percent of potholes repaired within 24 hours of notification	100%	100%	100%	100%
	Percent of responses to street maintenance issues within 24 hours of notification	98%	98%	98%	98%

Analysis of Performance

1 N/A



Public Works

Program Operating Budget - Parks/Grounds Maintenance

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,620,487	\$ 1,700,698	\$ 1,779,387	\$ 1,983,662	\$ 1,999,350	\$ 15,688	1%
Supplies & Services	\$ 335,265	\$ 354,303	\$ 461,249	\$ 856,306	\$ 720,710	\$ (135,596)	(16%)
Capital Outlay	\$ 433,853	\$ 25,662	\$ -	\$ 505,000	\$ -	\$ (505,000)	(100%)
Division Total	\$ 2,389,605	\$ 2,080,664	\$ 2,240,636	\$ 3,344,968	\$ 2,720,060	\$ (624,908)	(19%)
	\$ Change from Prior	\$ (308,941)	\$ 159,972	\$ 1,104,332	\$ (624,908)		
	% Change from Prior	(13%)	8%	49%	(19%)		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Grounds Maintenance supplies and service budget for FY 22/23 reflects a net decrease totaling \$136K (16%), and can be attributed to the following changes:

- A transfer in totaling \$126K to address long lead purchase items involving equipment and parts has been removed from the FY 22/23 minor equipment budget.
- One-time budgets involving repairs including dog park renovations, fountain repair, and storm damages collectively totaling \$66K have been removed from the FY 22/23 budget.
- Alternatively, increases reflecting within general services, and overall repairs and maintenance totaling \$56K have been outlined to address growth, use, and aging locations requiring additional attention.

Capital Outlay:

The capital outlay budget funds the purchase of new and replacement vehicles and equipment as well as one-time projects. The following Grounds one-time projects totaling \$505K have been removed from the FY22/23 budget:

- New Grounds Facility (\$450K)
- New Vehicle Request – (\$55K).

The FY23 capital budget now includes a total of \$38K to install additional drywells at the Desert Mountain, and Queen Creek Wash locations to improve existing drainage issues.

Program Performance - Parks/Grounds Maintenance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Image & Identity	Percent of graffiti or vandalism repaired within 24 hours of notification	98%	98%	98%	100%



Public Works

Program Operating Budget - Solid Waste

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 478,434	\$ 539,114	\$ 510,391	\$ 459,106	\$ 552,946	\$ 93,840	20%
Supplies & Services	\$ 2,224,360	\$ 2,379,996	\$ 3,257,270	\$ 3,951,985	\$ 4,348,680	\$ 396,695	10%
Department Support Costs	\$ 64,749	\$ 53,770	\$ 62,854	\$ 64,399	\$ 49,117	\$ (15,282)	(24%)
Reserves	\$ -	\$ -	\$ -	\$ 189,000	\$ 189,000	\$ -	0%
Capital Outlay	\$ 18,918	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Division Total	\$ 2,786,461	\$ 2,972,881	\$ 3,830,515	\$ 4,664,490	\$ 5,139,743	\$ 475,253	10%
	\$ Change from Prior	\$ 186,419	\$ 857,634	\$ 833,975	\$ 475,253		
	% Change from Prior	7%	29%	22%	10%		

Budget Notes and Changes

Salaries and Fringes:

One position was reclassified from a Customer Service Representative to a Management Support Technician and moved from the Stormwater division to the Solid Waste division. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute)

Supplies & Services:

Solid Waste supplies and service budget contains the contract to provide trash, recycling, and bulk services for the Town. The supplies and service budget for FY 2022/23 reflect a net increase totaling \$397K (10%), and are attributed to the following changes:

- Contract expenses expected to rise from \$3M to \$3.7M.
- Operational expenses including banking fees, community outreach, marketing estimates, and postage combined reflect a total of \$21K increase to the budget in response to growth projections and inflation.
- Utility billing fees are anticipated to increase by \$13K based on growth projections.
- Alternatively, cart purchases will decreased by \$302K. New cart purchases for the Ironwood Crossing community completed in FY 2021/22, and have been removed from the current FY 2022/23 budget.
- Lastly, one-time funding in FY 2021/22 totaling \$48K for a utility rate study, and additional professional services have been removed from the current FY 2022/23 budget.

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. Beginning FY23 a new methodology has been implemented resulting in changes to Enterprise funds.

Contingency (Reserves):

The Solid Waste Fund operates as an Enterprise fund, which includes its own, separate contingency. In FY 2020/21, \$170.8K in contingency funding was reprogrammed to support increased cart purchasing costs, thereby producing a variance when compared to FY 2021/22's budget of \$189K. No new contingency costs have been added to the FY 2022/23 recommended budget.



Public Works

Program Performance – Solid Waste

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Environment	Percent of recycled or diverted material relative to total solid waste collections	19%	20%	16% ⁽²⁾	20%
	Percent increase of non-contaminated residential curbside recycling collections as a result of targeted inspection program	0% ⁽¹⁾	90%	90%	90%

Analysis of Performance

1. The Actual FY20/21 is 0% due to COVID-19. No targeting inspection waste audit was completed during this time period
2. The projected FY21/22 percent of recycled materials: July: 17%; August 16%; October 16%; November 17% = Average 16.4%.



Public Works

Program Operating Budget - Stormwater

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 55,931	\$ 60,637	\$ -	\$ (60,637)	(100%)
Supplies & Services	\$ 132,337	\$ 52,192	\$ 47,570	\$ 130,153	\$ 143,160	\$ 13,007	10%
Division Total	\$ 132,337	\$ 52,192	\$ 103,501	\$ 190,790	\$ 143,160	\$ (47,630)	(25%)
	\$ Change from Prior	\$ (80,144)	\$ 51,309	\$ 87,289	\$ (47,630)		
	% Change from Prior	(61%)	98%	84%	(25%)		

Budget Notes and Changes

Salaries & Fringe:

One position was reclassified from a Customer Service Representative to a Management Support Technician and moved from the Stormwater division to the Solid Waste division. As a result, no positions remain in the Stormwater division.

Supplies & Services:

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). A \$13K (10%) increase to the FY 2022/23 budget is mainly associated with changes to community outreach and licensing fees both of which are linked to MS4 permit compliance.



Local Transportation Assistance Fund (LTAF)

Strategic Priority

Superior Infrastructure



LTAF Fund
FY 2022/23 Adopted Budget \$100K



Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ 203,549	\$ 36,093	\$ 1,108,740	\$ 100,000	\$ (1,008,740)	(91%)
Department Total	\$ -	\$ 203,549	\$ 36,093	\$ 1,108,740	\$ 100,000	\$ (1,008,740)	(91%)
	\$ Change from Prior	\$ 203,549	\$ (167,456)	\$ 1,072,647	\$ (1,008,740)		
	% Change from Prior		(82%)	2972%	(91%)		

Budget Notes and Changes

Supplies & Services:

The expenses captured here reflect funds distributed from State lottery, and is currently being utilized for a transit study that began in FY21/22.

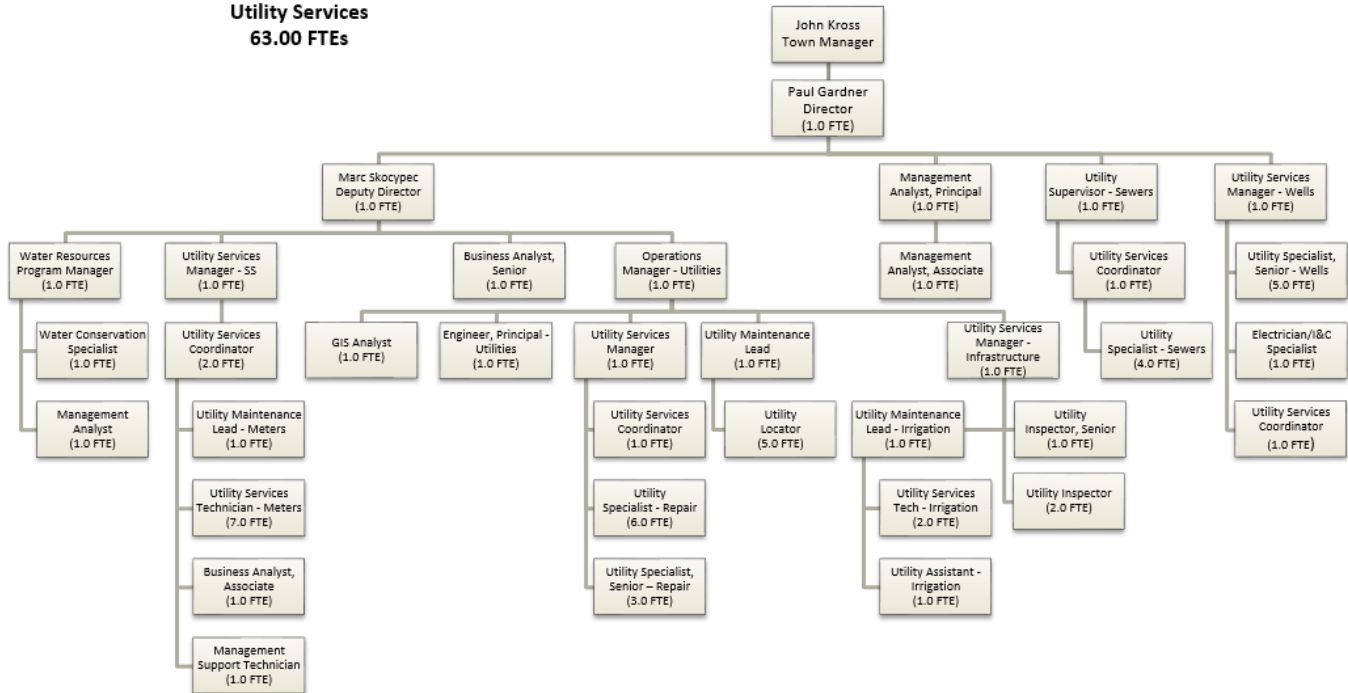
Capital Outlay:

No capital expenses are identified within this budget for FY22/23.



Utility Services – Water & Wastewater

Utility Services 63.00 FTEs



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.

Strategic Priorities

Secure Future



Superior Infrastructure





Utility Services – Water & Wastewater

FY 2022/23 Objectives

- Continue development of sustainable long-range plans for water, reclaimed water, and wastewater that support the General Plan. The Town will evaluate and possibly pursue water acquisition strategies such as a Town “Effluent” Lake Program, acquiring new effluent, water credits, available water rights consistent with Arizona Water Law and Policy, and other strategies as determined necessary.
- Ensure a continued safe and sustainable water supply that fully implements the General Plan.
- In partnership with the Arizona State Land Department, proactively plan for the development of State Trust Lands.
- Develop an innovative infrastructure system that meets the needs of future generations.

Staffing by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Water – Administration	3.00	5.00	5.00	5.00	5.00
Water – Engineering	2.00	2.00	5.00	1.00	1.00
Water – Field Ops Meters	13.00	13.00	13.00	13.00	13.00
Water – GIS	4.00	4.00	4.00	5.00	8.00
Water – Irrigation	2.00	2.00	4.00	4.00	4.00
Water – CIP	3.00	4.00	3.00	3.00	3.00
Water – Conservation*	1.00	1.00	1.00	1.00	1.00
Water – Distribution	15.00	16.00	18.00	18.00	20.00
Water – Resources	2.00	2.00	2.00	2.00	2.00
Sewer – Water Reclamation	5.00	6.00	6.00	6.00	6.00
Department FTE	50.00	55.00	61.00	58.00	63.00

FTE Changes

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.

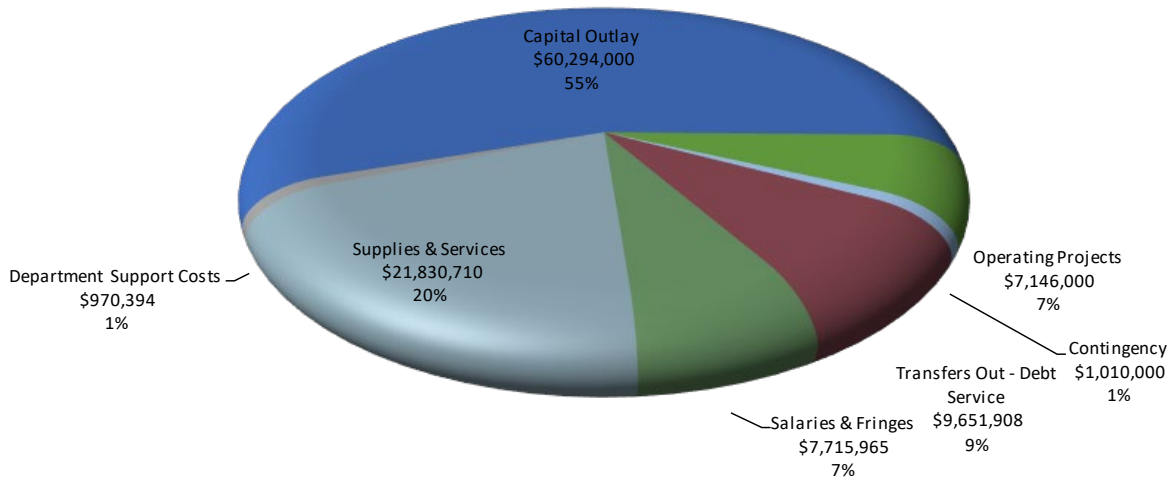
FY 2019/20: Add 5 FTE including a Management Assistant I, Utility Meter Assistant (Temp), an Inspector for CIP Projects, and an M&O FTE in Water Distribution, a Utility Technician in Water Reclamation.

FY 2018/19: Added 10 additional positions, seven of which were recommended in a business assessment completed by an outside consultant hired to review water operations. These positions included a Deputy Director, Water Flexnet Analyst, Sr. Project Engineer, Irrigation Coordinator, Electrician Specialist, M&O Specialist, and Utility Meter Specialist. The remaining position includes a Water Resource Manager for departmental technical assistance, and an M&O Crew Leader to align staffing with workload.



Utility Services – Water & Wastewater

Utilities - Water/Wastewater
FY 2022/23 Adopted Budget \$108.6M



Funding Source

Funding Source	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Water Revenues	\$ 72,863,048	\$ 41,108,539	\$ 39,483,122	\$ 85,187,926	\$ 92,793,201	\$ 7,605,275	9%
Sewer Revenues	\$ 19,439,930	\$ 7,580,173	\$ 9,187,473	\$ 9,237,182	\$ 10,335,744	\$ 1,098,562	12%
Department Total	\$ 92,302,978	\$ 48,688,712	\$ 48,670,596	\$ 94,425,108	\$ 103,128,945	\$ 8,703,837	9%
	\$ Change from Prior	\$ (43,614,266)	\$ (18,116)	\$ 45,754,512	\$ 8,703,837		
	% Change from Prior	(47%)	(0%)	94%	9%		

Department Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 4,865,275	\$ 5,798,711	\$ 6,394,118	\$ 6,746,188	\$ 7,715,965	\$ 969,777	14%
Supplies & Services	\$ 11,444,033	\$ 15,249,074	\$ 14,283,410	\$ 17,470,626	\$ 21,830,710	\$ 4,360,084	25%
Department Support Costs	\$ 733,490	\$ 780,406	\$ 752,743	\$ 756,643	\$ 970,394	\$ 213,751	28%
Debt Service	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 49,786,435	\$ 17,108,250	\$ 2,395,166	\$ 54,797,401	\$ 60,294,000	\$ 5,496,599	10%
Operating Projects	\$ -	\$ -	\$ -	\$ 44,000	\$ 7,146,000	\$ 7,102,000	16141%
Contingency	\$ -	\$ -	\$ -	\$ 254,566	\$ 1,010,000	\$ 755,434	297%
Subtotal Expenses	\$ 66,866,733	\$ 38,936,442	\$ 23,825,437	\$ 80,069,424	\$ 98,967,069	\$ 18,897,645	24%
Transfers Out - Debt Service	\$ 14,417,327	\$ 7,002,583	\$ 5,139,994	\$ 9,410,523	\$ 9,651,908	\$ 241,385	3%
Transfers Out - CIP	\$ 22,015,529	\$ 3,558,536	\$ 9,338,814	\$ 11,470,143	\$ -	\$ (11,470,143)	(100%)
Department Total	\$ 103,299,590	\$ 49,497,560	\$ 38,304,245	\$ 100,950,090	\$ 108,618,977	\$ 7,668,887	8%
	\$ Change from Prior	\$ (53,802,030)	\$ (11,193,315)	\$ 62,645,845	\$ 7,668,887		
	% Change from Prior	(52%)	(23%)	164%	8%		



Utility Services – Water & Wastewater

Program Performance – Utilities

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Environment	Number of violations of state and federal drinking water standards	0	0	0	0
	Total water service cost per million gallons produced annually ¹	\$2,428	\$2,727	\$2,795	\$2,865
Financial Management, Internal Services & Sustainability	Percentage of lost/unaccounted for water (non-metered water due to leaks, theft, meter inefficiencies, etc.) ²	4.49%	5.1%	5.25%	5.25%
	Number of sanitary sewer overflows	0	0	0	0
	Total wastewater service costs (dollars) per million gallons generated annually ¹	\$3,833	\$5,094	\$5,221	\$5,352

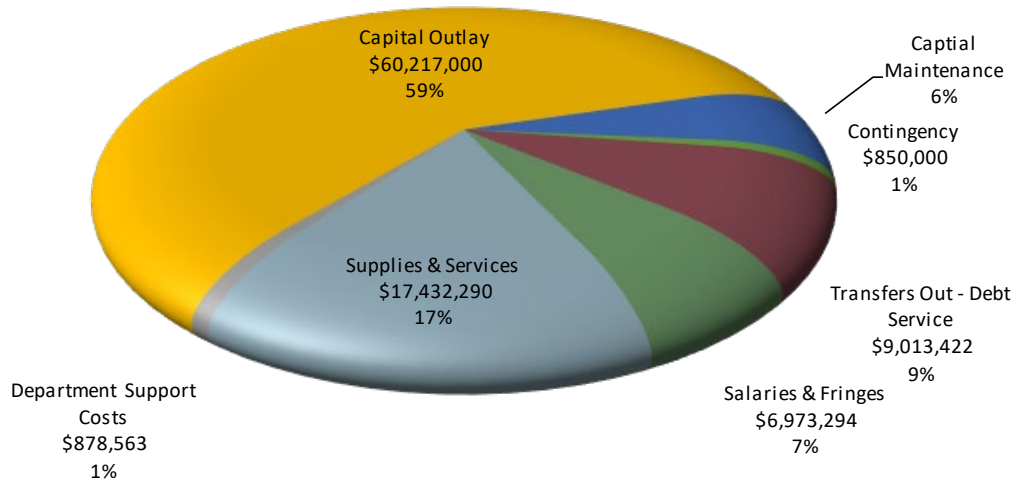
Analysis of Performance

1. Based only on direct operation and maintenance costs. Operating expenditures are increasing due to aging infrastructure requiring costlier maintenance or replacement.
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 2022/23 Adopted Budget \$101.5M



Water Operating Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 4,322,355	\$ 5,195,105	\$ 5,713,709	\$ 6,057,276	\$ 6,973,294	\$ 916,018	15%
Supplies & Services	\$ 8,900,905	\$ 12,393,996	\$ 11,488,600	\$ 13,420,699	\$ 17,432,290	\$ 4,011,591	30%
Department Support Costs	\$ 630,600	\$ 676,982	\$ 654,962	\$ 658,862	\$ 878,563	\$ 219,701	33%
Capital Outlay	\$ 49,764,983	\$ 17,094,278	\$ 1,828,047	\$ 54,207,401	\$ 60,217,000	\$ 6,009,599	11%
Capital Maintenance	\$ -	\$ -	\$ -	\$ 44,000	\$ 6,202,500	\$ 6,158,500	13997%
Contingency	\$ -	\$ -	\$ -	\$ 128,657	\$ 850,000	\$ 721,343	561%
Subtotal Expenses	\$ 63,618,843	\$ 35,360,361	\$ 19,685,318	\$ 74,516,895	\$ 92,553,647	\$ 18,036,752	24%
Transfers Out - Debt Service	\$ 7,809,408	\$ 6,609,883	\$ 4,747,894	\$ 9,022,173	\$ 9,013,422	\$ (8,751)	(0%)
Transfers Out - CIP	\$ 13,646,175	\$ 9,442,346	\$ 6,792,551	\$ 9,962,004	\$ -	\$ (9,962,004)	(100%)
Transfers Out-Operating	\$ 1,713,449	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total	\$ 86,787,875	\$ 51,412,589	\$ 31,225,763	\$ 93,501,072	\$ 101,567,069	\$ 8,065,997	9%
	\$ Change from Prior	\$ (35,375,286)	\$ (20,186,826)	\$ 62,275,309	\$ 8,065,997		
	% Change from Prior	(41%)	(39%)	199%	9%		



Utility Services – Water Operating

Water Operating Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Water Admin	\$ 7,602,744	\$ 7,476,680	\$ 5,460,910	\$ 7,438,847	\$ 8,181,835	\$ 742,988	10%
Engineering	\$ 664,954	\$ 784,859	\$ 802,983	\$ 762,877	\$ 2,174,884	\$ 1,412,007	185%
Field Operations - Meters	\$ 2,075,240	\$ 2,288,955	\$ 2,215,396	\$ 2,517,771	\$ 3,258,331	\$ 740,560	29%
GIS	\$ 470,535	\$ 528,976	\$ 557,938	\$ 678,984	\$ 1,003,741	\$ 324,757	48%
Irrigation	\$ 323,461	\$ 301,429	\$ 310,966	\$ 407,464	\$ 400,479	\$ (6,985)	(2%)
Conservation	\$ 245,586	\$ 202,722	\$ 192,059	\$ 253,101	\$ 296,480	\$ 43,379	17%
Distribution	\$ 4,136,704	\$ 6,313,540	\$ 7,247,487	\$ 7,368,398	\$ 14,132,962	\$ 6,764,564	92%
Water Resources	\$ 49,813,067	\$ 17,463,200	\$ 2,897,579	\$ 55,089,453	\$ 63,104,935	\$ 8,015,482	15%
Water Debt Transfers	\$ 7,809,408	\$ 6,609,883	\$ 4,747,894	\$ 9,022,173	\$ 9,013,422	\$ (8,751)	(0%)
Water CIP Transfers	\$ 13,646,175	\$ 9,442,346	\$ 6,792,551	\$ 9,962,004	\$ -	\$ (9,962,004)	(100%)
Department Total	\$ 86,787,875	\$ 51,412,589	\$ 31,225,763	\$ 93,501,072	\$ 101,567,069	\$ 8,065,997	9%
	\$ Change from Prior	\$ (35,375,286)	\$ (20,186,826)	\$ 62,275,309	\$ 8,065,997		
	% Change from Prior	(41%)	(39%)	199%	9%		



Utility Services – Water Operating

Program Operating Budget – Water Admin

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 702,407	\$ 1,029,274	\$ 1,093,342	\$ 1,214,812	\$ 1,309,307	\$ 94,495	8%
Supplies & Services	\$ 4,184,957	\$ 5,380,004	\$ 3,515,904	\$ 4,430,516	\$ 4,863,465	\$ 432,949	10%
Department Support Costs	\$ 630,600	\$ 676,982	\$ 654,962	\$ 658,862	\$ 878,563	\$ 219,701	33%
Capital Outlay	\$ 371,332	\$ 390,420	\$ 196,701	\$ 962,000	\$ 54,000	\$ (908,000)	(94%)
Capital Maintenance	\$ -	\$ -	\$ -	\$ 44,000	\$ 226,500	\$ 182,500	415%
Contingency	\$ -	\$ -	\$ -	\$ 128,657	\$ 850,000	\$ 721,343	561%
Subtotal Expenses	\$ 5,889,295	\$ 7,476,680	\$ 5,460,910	\$ 7,438,847	\$ 8,181,835	\$ 742,988	10%
Transfers Out - Debt Service	\$ 7,809,408	\$ 6,609,883	\$ 4,747,894	\$ 9,022,173	\$ 9,013,422	\$ (8,751)	(0%)
Transfers Out -CIP	\$ 13,646,175	\$ 9,442,346	\$ 6,792,551	\$ 9,962,004	\$ -	\$ (9,962,004)	(100%)
Miscellaneous Transfers	\$ 1,713,449	\$ -	\$ -	\$ -	\$ -	\$ -	-
Division Total	\$ 29,058,327	\$ 23,528,908	\$ 17,001,355	\$ 26,423,024	\$ 17,195,257	\$ (9,227,767)	(35%)
	\$ Change from Prior	\$ (5,529,419)	\$ (6,527,553)	\$ 9,421,669	\$ (9,227,767)		
	% Change from Prior	(19%)	(28%)	55%	(35%)		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Water Admin Division represents the costs associated with the management and oversight of the Town’s water utility. Overall, supply and service costs are expected to increase by \$433K (10%) in FY 2022/23 compared to the FY 2021/22 revised budget due to an increase in utility franchise fees and in-lieu payments to the EMS Fund, per policy.

Department Support Costs:

Support costs (overhead) consist of charges from the General Fund for internal services such as Human Resources, Finance, Payroll, IT, Town Manager, and Town Clerk. For FY 2022/23 the methodology for allocating these costs was updated after a number of years with minimal increases. This resulted in a larger allocation than previous years.

Capital Outlay:

The capital outlay budget funds the purchase of new and replacement vehicles, equipment, and rolling stock. Due to increased vehicle and equipment replacement to address longer lead times in the revised FY 2021/22 budget, capital costs are decreasing in FY 2022/23 by \$908K.

Capital Maintenance:

New this year, this category represents projects that were formerly included in the Water CIP Fund but were moved to the Water Operating Fund because they represent projects that are related to ongoing operations and maintenance activities, not installation of new infrastructure.

Contingency:

Each year, an operational contingency equal to 3% of operating expenditures is included in Water’s Administration division to address unforeseen purchases or unanticipated costs increases. This line item is reallocated to the appropriate expenditure line as needed each year, leaving historical actuals at zero. The increase showing in FY 2022/23 is a function of the FY 2021/22 revised budget already being allocated to other expenditure categories, as well as an increase resulting from an increase in the FY 2022/23 operating expense budgets.

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.



Utility Services – Water Operating

Transfers Out - CIP:

Budget in this category represents the non-growth share of water infrastructure improvements that are planned for FY 2022/23. With recent utility debt issuances, these non-growth costs will come from debt proceeds instead of cash from the Water Operating fund.



Utility Services – Water Operating

Program Operating Budget – Water Engineering

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 401,763	\$ 465,006	\$ 583,127	\$ 455,157	\$ 551,884	\$ 96,727	21%
Supplies & Services	\$ 254,254	\$ 213,021	\$ 176,851	\$ 300,000	\$ 255,000	\$ (45,000)	(15%)
Capital Outlay	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	(100%)
Capital Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,368,000	\$ 1,368,000	-
Division Total	\$ 656,017	\$ 678,027	\$ 759,978	\$ 805,157	\$ 2,174,884	\$ 1,369,727	170%
	\$ Change from Prior	\$ 22,009	\$ 81,951	\$ 45,179	\$ 1,369,727		
	% Change from Prior	3%	12%	6%	170%		

Budget Notes and Changes

Salaries and Fringes:

The budget is reflective of moving 3.0 FTE positions from the Water-CIP division to the Water Engineering division. Personnel budgets for FY 2022/23 include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Water Engineering Division is responsible for the oversight of the Utilities Capital Improvement Program. No significant changes are anticipated for this budget in FY 2022/23.

Capital Maintenance:

New this year, this category represents projects that were formerly included in the Water CIP Fund but were moved to the Water Operating Fund because they represent projects that are related to ongoing operations and maintenance activities, not installation of new infrastructure.



Utility Services – Water Operating

Program Operating Budget – Water Field Ops (Meters)

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 968,126	\$ 1,098,518	\$ 1,083,236	\$ 1,204,036	\$ 1,247,484	\$ 43,448	4%
Supplies & Services	\$ 1,107,115	\$ 1,190,437	\$ 1,132,160	\$ 1,313,735	\$ 1,810,847	\$ 497,112	38%
Capital Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	-
Division Total	\$ 2,075,240	\$ 2,288,955	\$ 2,215,396	\$ 2,517,771	\$ 3,258,331	\$ 740,560	29%
	\$ Change from Prior	\$ 213,715	\$ (73,560)	\$ 302,375	\$ 740,560		
	% Change from Prior	10%	(3%)	14%	29%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Field Ops (Meters) Division is responsible for the installation, maintenance, and monthly reading of meters and their associated components. The budget for meters and related parts accounts for \$1.7M of the \$1.8M budget for this category. The budget anticipates the installation of about 2,400 new water meters and the replacement of about 1,000 water meters annually. As a result of supply chain issues and inflation an increase of 40% is included for meters and parts.

Capital Maintenance:

New this year, this category represents projects that were formerly included in the Water CIP Fund but were moved to the Water Operating Fund because they represent projects that are related to ongoing operations and maintenance activities, not installation of new infrastructure.



Utility Services – Water Operating

Program Operating Budget – Water GIS

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 456,081	\$ 500,048	\$ 520,717	\$ 572,664	\$ 917,431	\$ 344,767	60%
Supplies & Services	\$ 14,455	\$ 28,928	\$ 37,221	\$ 34,320	\$ 54,310	\$ 19,990	58%
Capital Outlay	\$ -	\$ -	\$ -	\$ 72,000	\$ 32,000	\$ (40,000)	(56%)
Division Total	\$ 470,535	\$ 528,976	\$ 557,938	\$ 678,984	\$ 1,003,741	\$ 324,757	48%
	\$ Change from Prior	\$ 58,441	\$ 28,962	\$ 121,046	\$ 324,757		
	% Change from Prior	12%	5%	22%	48%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of the addition of 3.0 FTEs – 1 GIS Analyst and 2 Utility Locators – in response to growth and a continued increase to Blue Stake requests. Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

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. An increase of \$20K is anticipated for FY 2022/23 due to costs associated with new personnel (\$15K) and an increase related to blue staking supplies (\$5K).

Capital Outlay:

The capital outlay budget funds the purchase of new and replacement vehicles, equipment, and rolling stock. No new capital purchases are planned for FY 2022/23.

Program Operating Budget – Water Irrigation

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 155,865	\$ 169,684	\$ 283,575	\$ 312,464	\$ 355,479	\$ 43,015	14%
Supplies & Services	\$ 167,595	\$ 131,745	\$ 27,391	\$ 45,000	\$ 45,000	\$ -	0%
Division Total	\$ 323,461	\$ 301,429	\$ 310,966	\$ 357,464	\$ 400,479	\$ 43,015	12%
	\$ Change from Prior	\$ (22,031)	\$ 9,537	\$ 46,498	\$ 43,015		
	% Change from Prior	(7%)	3%	15%	12%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute). The remainder of the increase in this category is related to a change in employee benefit elections from the FY 2021/22 revised budget.

Supplies & Services:

The Water Irrigation Division provides flood irrigation services to approximately 450 residential customers as well as various schools and contractors. The Supplies and Services budget of \$45K supports irrigation parts and supply costs, which are expected to remain the same in FY 2022/23.



Utility Services – Water Operating

Program Operating Budget – Water Conservation

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 195,028	\$ 145,406	\$ 137,617	\$ 145,325	\$ 151,994	\$ 6,669	5%
Supplies & Services	\$ 50,559	\$ 57,316	\$ 54,442	\$ 107,776	\$ 144,486	\$ 36,710	34%
Division Total	\$ 245,586	\$ 202,722	\$ 192,059	\$ 253,101	\$ 296,480	\$ 43,379	17%
	\$ Change from Prior	\$ (42,864)	\$ (10,663)	\$ 61,042	\$ 43,379		
	% Change from Prior	(17%)	(5%)	32%	17%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

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 as well as signage and outreach activities for HOA's, schools, business, and residential customers totaling \$130K, an increase of \$35K from the FY 2021/22 budget. This increase is related to additional outreach and monitoring planned for the expansion of the Waterfluence program.



Utility Services – Water Operating

Program Operating Budget – Water Distribution

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 1,470,924	\$ 1,383,901	\$ 1,684,444	\$ 1,826,496	\$ 2,150,467	\$ 323,971	18%
Supplies & Services	\$ 5,198,340	\$ 4,275,249	\$ 5,563,043	\$ 5,234,906	\$ 7,443,495	\$ 2,208,589	42%
Capital Outlay	\$ (175,996)	\$ 654,389	\$ -	\$ 306,996	\$ 131,000	\$ (175,996)	(57%)
Capital Maintenance	\$ 4,408,000	\$ -	\$ -	\$ -	\$ 4,408,000	\$ 4,408,000	-
Division Total	\$ 10,901,268	\$ 6,313,540	\$ 7,247,487	\$ 7,368,398	\$ 14,132,962	\$ 6,764,564	92%
	\$ Change from Prior	\$ (4,587,729)	\$ 933,947	\$ 120,911	\$ 6,764,564		
	% Change from Prior	(42%)	15%	2%	92%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of the addition of 2.0 FTEs – 1 Utility Services Coordinator and 1 Maintenance & Operations Specialist – in response to growth of the Town’s water system. Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The Water Distribution Division is responsible for the maintenance and repairs of the Town’s twenty seven wells and related water delivery systems. Those activities account for \$3.5M of the \$7.4M budget in this category. As the system grows and ages, expenses related to repairs and maintenance are projected to increase \$1.6M (85%). The second largest expense in this category is electricity, budgeted at \$3.2M for FY 2022/23 which is an increase of \$311K or 11%. Lastly, chemicals account for \$0.5M in this category and include an increase of \$0.2M or 83% for FY 2022/23.

Capital Outlay:

The capital outlay budget funds the purchase of new and replacement vehicles, equipment, and rolling stock, which changes on an annual basis as new positions are added and aging vehicles are replaced. The overall budget decreased by \$176K for FY 2022/23. The FY 2021/22 revised budget included additional vehicle replacements to accommodate supply chain issues/longer lead times. Those vehicles were ordered in FY 2021/22 instead of FY 2022/23. New vehicles are included for new positions in FY 2022/23 for a total of \$131K.

Capital Maintenance:

New this year, this category represents projects that were formerly included in the Water CIP Fund but were moved to the Water Operating Fund because they represent projects that are related to ongoing operations and maintenance activities, not installation of new infrastructure.



Utility Services – Water Operating

Program Operating Budget – Water Resources

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 120,061	\$ 205,379	\$ 258,457	\$ 273,602	\$ 289,248	\$ 15,646	6%
Supplies & Services	\$ 299,355	\$ 1,248,171	\$ 1,007,776	\$ 1,999,446	\$ 2,815,687	\$ 816,241	41%
Capital Outlay	\$ 49,393,651	\$ 16,009,650	\$ 1,631,346	\$ 52,816,405	\$ 60,000,000	\$ 7,183,595	14%
Division Total	\$ 49,813,067	\$ 17,463,200	\$ 2,897,579	\$ 55,089,453	\$ 63,104,935	\$ 8,015,482	15%
	\$ Change from Prior	\$ (32,349,867)	\$ (14,565,622)	\$ 52,191,874	\$ 8,015,482		
	% Change from Prior	(65%)	(83%)	1801%	15%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

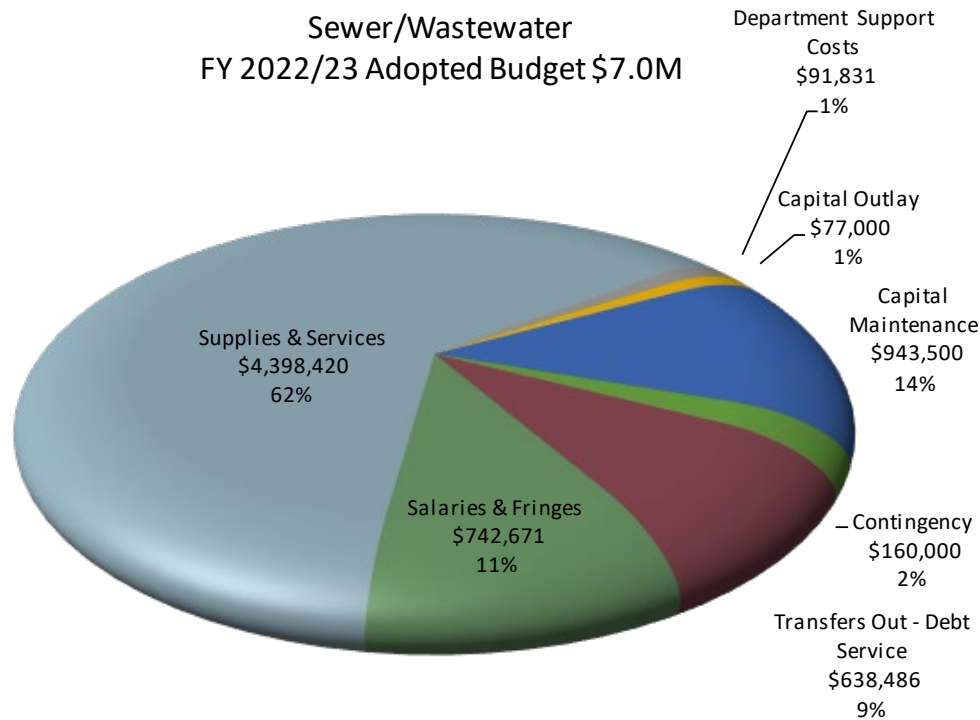
The Water Resources Division manages the Town’s water supplies and plans for the community’s future water needs. The FY 2022/23 budget includes \$1.4M for projected surface water orders, which is an increase of \$943K related to additional surface water the Town will be receiving in FY 2022/23. Also included in the FY 2022/23 budget is \$846K for effluent transportation and recharge costs and \$371K related to water licenses and fees.

Capital Outlay:

The FY 2022/23 budget includes \$60M for the potential acquisition of water rights and water resources, which is an increase of \$7.0M from the prior year’s budget. The timing of acquiring water resources is often unknown, therefore the budget includes expenditure authority to allow the Town to take advantage of water acquisition opportunities as they arise.



Utility Services – Sewer/Wastewater Operating



Expenditure by Type

Expense Category	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	From Prior Revised	
	Actual	Actual	Actual	Revised	Adopted	Dollar Change	% Change
Salaries & Fringes	\$ 542,920	\$ 603,606	\$ 680,409	\$ 688,912	\$ 742,671	\$ 53,759	8%
Supplies & Services	\$ 2,543,128	\$ 2,855,078	\$ 2,794,810	\$ 4,049,927	\$ 4,398,420	\$ 348,493	9%
Department Support Costs	\$ 102,890	\$ 103,425	\$ 97,781	\$ 97,781	\$ 91,831	\$ (5,950)	(6%)
Capital Outlay	\$ 21,452	\$ 13,973	\$ 567,119	\$ 590,000	\$ 77,000	\$ (513,000)	(87%)
Capital Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 943,500	\$ 943,500	-
Contingency	\$ -	\$ -	\$ -	\$ 125,909	\$ 160,000	\$ 34,091	27%
Subtotal Expenses	\$ 3,210,390	\$ 3,576,081	\$ 4,140,119	\$ 5,552,529	\$ 6,413,422	\$ 860,893	16%
Transfers Out - Debt Service	\$ 6,607,919	\$ 392,700	\$ 392,100	\$ 388,350	\$ 638,486	\$ 250,136	64%
Transfers Out - CIP	\$ 8,369,354	\$ 5,586,333	\$ 2,546,264	\$ 1,508,139	\$ -	\$ (1,508,139)	(100%)
Department Total	\$ 18,187,664	\$ 9,555,114	\$ 7,078,482	\$ 7,449,018	\$ 7,051,908	\$ (397,110)	(5%)
	\$ Change from Prior	\$ (8,632,550)	\$ (2,476,632)	\$ 370,536	\$ (397,110)		
	% Change from Prior	(47%)	(26%)	5%	(5%)		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

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. The increase of \$348K in this budget is attributed to



Utility Services – Sewer/Wastewater Operating

- Increased sewer flows associated, GWRP's operations and maintenance costs are projected to increase by \$130K from \$2.3M to \$2.4M in FY 2022/23.
- Customer billing and franchise fee costs are expected to increase by \$30K and \$49K, respectively, due to customer and revenue growth.
- In lieu property tax costs include an increase of \$51K as a result of new infrastructure.
- Chemicals include an increase of \$50K
- General sewer line repairs include an increase of \$33K
- Vehicle maintenance includes an increase of \$5K

Support Costs:

Support costs (overhead) consist of charges from the General Fund for internal services such as Human Resources, Finance, Payroll, IT, Town Manager, and Town Clerk. For FY 2022/23 the methodology for allocating these costs were reviewed and updated. This resulted in a slight decrease in this category.

Capital Outlay:

The capital outlay category contains funds for the purchase of new vehicles and equipment as well as the anticipated replacement of equipment and rolling stock. Costs in this category are decreasing by \$513K in FY 2022/23 due to vehicle replacements included in the FY 2021/22 revised budget to address supply chain issues creating longer lead times. Also included in this category is a request for a new bobcat to eliminate the need to borrow from the Water Division.

Contingency:

Each year, an operational contingency equal to 3% of operating expenditures is included in Wastewater operating budget to address unforeseen purchases or unanticipated costs increases. This line item is reallocated to the appropriate expenditure line as needed each year, leaving historical actuals at zero. The increase showing in FY 2022/23 is a function of the FY 2021/22 revised budget already being allocated to other expenditure categories, as well as an increase resulting from an increase in the FY 2022/23 operating expense budgets.

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.

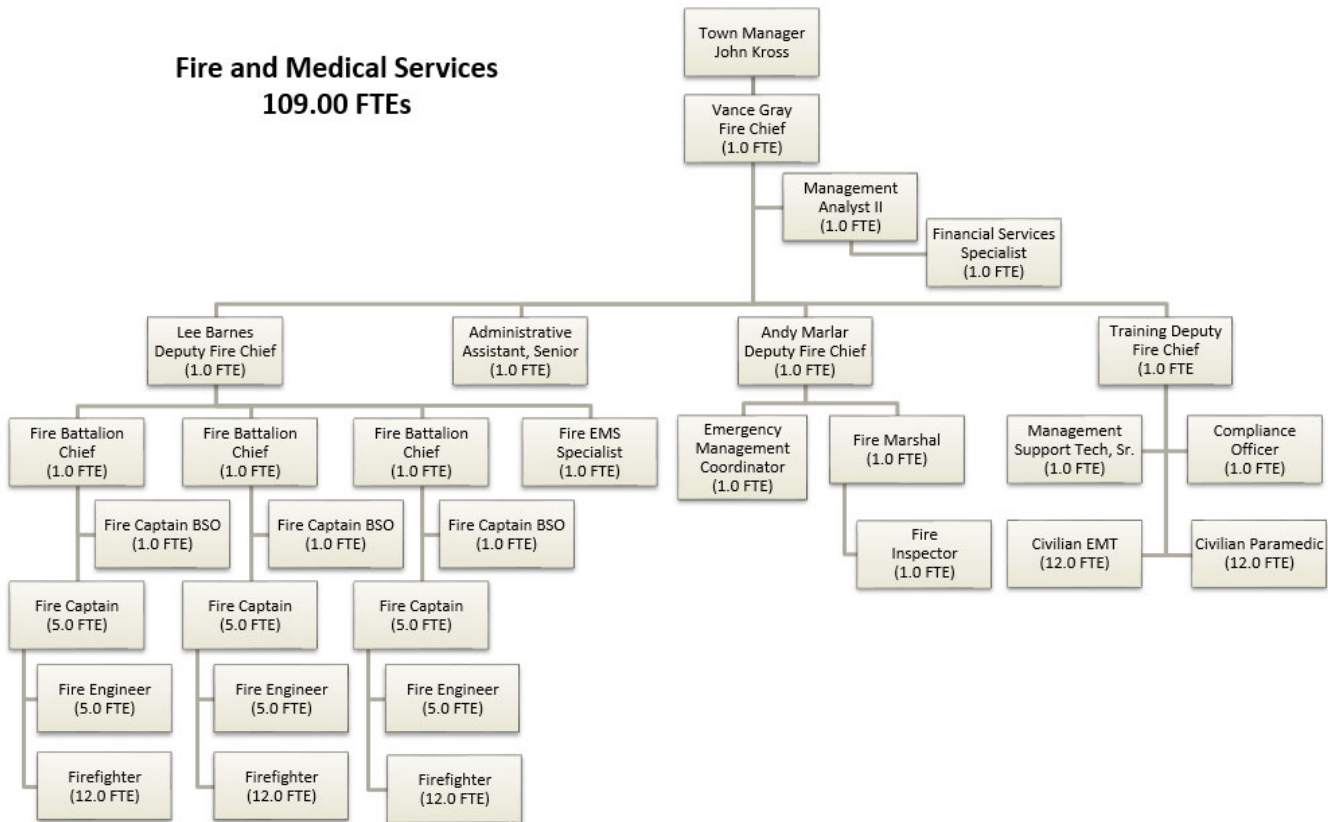
Transfers Out – CIP:

Budget in this category represents the non-growth share of infrastructure improvements that are planned for FY 2022/23. With recent utility debt issuances, these non-growth costs will come from debt proceeds instead of cash from the Sewer/Wastewater Operating fund.



Fire & Medical

Fire and Medical Services 109.00 FTEs



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 code enforcement, 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, and Resource Management Divisions.



Fire & Medical

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 2022/23 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.
- Complete an update to Queen Creek's Emergency Operations Plan.
- 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 and begin construction of the Resource/Skills Building. This is an ongoing capital project that will greatly enhance the ability to provide support services to the Queen Creek Fire and Medical Department as well as the Queen Creek Police Department.
- Monitor the ever-changing environment surrounding emergency transportation services within the region and respond accordingly. Regional partners are moving towards the formation and implementation of government managed programs.



Fire & Medical

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Administration	4.00	4.00	5.00	5.00	6.00
Operations	58.00	58.00	73.00	73.00	73.00
Training	-	-	-	-	1.00
Fire Prevention Bureau	1.00	2.00	2.00	2.00	2.00
Resource Management	-	-	-	-	-
Emergency Transport Service	-	-	-	-	26.00
Medical	-	1.00	1.00	1.00	1.00
Department FTE	63.00	65.00	81.00	81.00	109.00

FTE Changes

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.

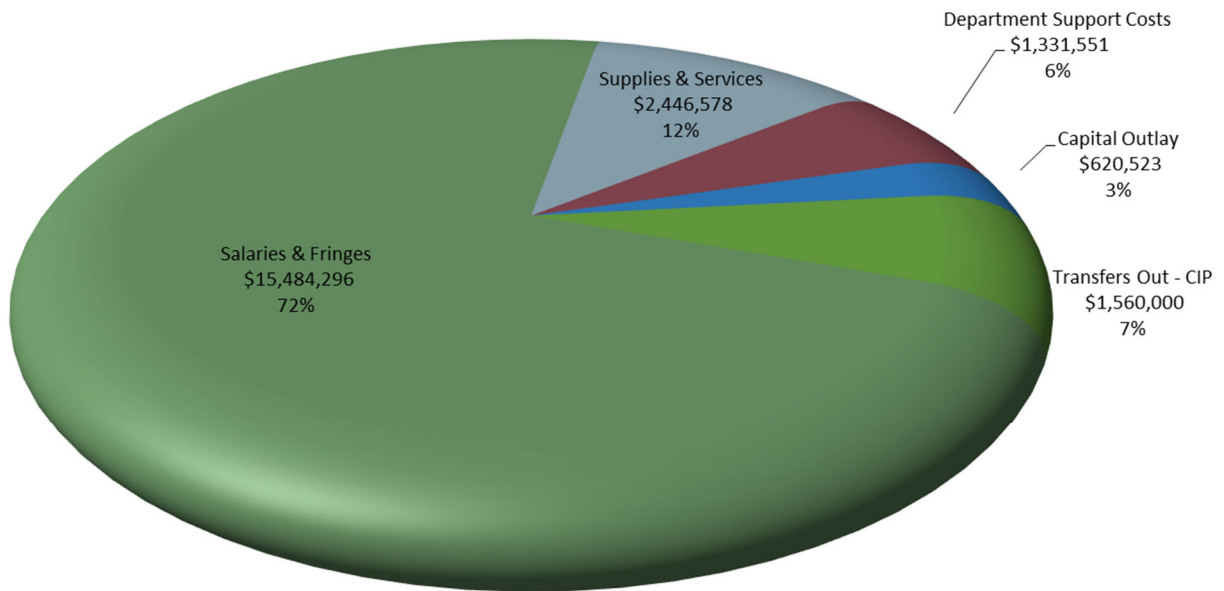
FY 2019/20: Two new non-sworn FTE positions were added: an EMS Specialist in Medical to aid in training, management of certifications and other medical related best practices, and a Fire Inspector/Investigator in Fire Prevention to help with commercial inspections and fire investigations.

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 2022/23 Adopted Budget \$21.4M



Department Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 7,769,673	\$ 9,183,926	\$ 12,211,981	\$ 11,152,534	\$ 15,484,296	\$ 4,331,762	39%
Supplies & Services	\$ 1,015,087	\$ 1,468,502	\$ 1,604,978	\$ 1,837,489	\$ 2,446,578	\$ 609,089	33%
Department Support Costs	\$ 415,350	\$ 453,064	\$ 475,616	\$ 475,616	\$ 1,331,551	\$ 855,935	180%
Debt Service	\$ 83,380	\$ 83,380	\$ 83,381	\$ -	\$ -	\$ -	N/A
Capital Outlay	\$ 571,707	\$ 1,029,222	\$ 109,530	\$ 822,064	\$ 620,523	\$ (201,541)	(25%)
Subtotal Expenses	\$ 9,855,197	\$ 12,218,094	\$ 14,485,486	\$ 14,287,702	\$ 19,882,948	\$ 5,595,246	39%
Transfers Out - CIP	\$ 788,351	\$ 1,536,490	\$ 5,949,258	\$ 975,000	\$ 1,560,000	\$ 585,000	60%
Department Total	\$ 10,643,548	\$ 13,754,584	\$ 20,434,744	\$ 15,262,702	\$ 21,442,948	\$ 6,180,246	40%
	\$ Change from Prior	\$ 3,111,036	\$ 6,680,160	\$ (5,172,042)	\$ 6,180,246		
	% Change from Prior	29%	49%	(25%)	40%		



Fire & Medical

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Fire Administration	\$ 1,184,670	\$ 1,337,687	\$ 7,177,839	\$ 1,545,809	\$ 2,795,295	\$ 1,249,486	81%
Operations	\$ 6,779,893	\$ 8,513,810	\$ 11,535,718	\$ 10,755,431	\$ 11,726,674	\$ 971,243	9%
Training	\$ 187,096	\$ 21,394	\$ 84,731	\$ 60,825	\$ 336,832	\$ 276,007	454%
Fire Prevention	\$ 193,422	\$ 280,546	\$ 258,034	\$ 374,076	\$ 444,212	\$ 70,136	19%
Resource Management	\$ 1,988,335	\$ 3,274,026	\$ 1,095,484	\$ 2,135,877	\$ 2,626,231	\$ 490,354	23%
Medical	\$ 310,132	\$ 243,742	\$ 282,938	\$ 375,685	\$ 471,976	\$ 96,291	26%
Emergency Transport Service	\$ -	\$ -	\$ -	\$ -	\$ 3,026,728	\$ 3,026,728	N/A
Wildland	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
Department Total	\$ 10,643,548	\$ 13,671,205	\$ 20,434,744	\$ 15,262,702	\$ 21,442,948	\$ 6,180,246	40%
	\$ Change from Prior	\$ 3,027,657	\$ 6,763,539	\$ (5,172,042)	\$ 6,180,246		
	% Change from Prior	28%	49%	(25%)	40%		

Program Performance - Non-Emergency

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Public Safety	Number of training hours in emergency response per operations employee (1)	Fire 300	Fire 250	Fire 250	Fire 250
		Medical 100	Medical 76	Medical 76	Medical 76
		Rescue 50	Rescue 25	Rescue 25	Rescue 25
	Number of annual commercial occupancy inspections by risk category (2)	High 210	High 230	High 230	High 245
		Medium 63	Medium 75	Medium 75	Medium 85
		Low 113	Low 150	Low 150	Low 175
Public Safety & Community Involvement	Child car seat installations (3)	25	25	25	25
	Public education program hours delivered	300	300	300	300
	Community CPR (4)	0	1,000	1,000	1,000

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 Marshal once every year. Medium and Low risk occupancies are inspected by Fire Operations staff once every two years and once every three years, respectively.
- FY 2018/19 eight members of the department became Certified Child Car Seat Technicians and were hosting monthly car seat inspection events where the public could attend and receive instruction on installation. Due to COVID-19, this program has been temporarily suspended with requests for installations on a case by case basis.
- This is a new program that began in FY 2018/19 and is a strategic initiative to train 10% of the Town's population in CPR. Due to COVID-19 this program has been temporarily suspended.



Fire & Medical

Program Performance – Fire Emergency

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Public Safety	Number of emergency response incidents / response time	4,341 / 4:49	5,000 / 4:00	5,000 / 4:00	5,200 / 4:00
Public Safety & Community Involvement	CERT Basic Training Class delivered (1)	1	2	2	2
	Disaster Management and Awareness Training Class delivered (2)	0	2	2	2

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 Admin

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 596,798	\$ 664,896	\$ 678,670	\$ 859,866	\$ 1,015,361	\$ 155,495	18%
Supplies & Services	\$ 172,522	\$ 219,726	\$ 181,048	\$ 210,327	\$ 448,383	\$ 238,056	113%
Department Support Costs	\$ 415,350	\$ 453,064	\$ 475,616	\$ 475,616	\$ 1,331,551	\$ 855,935	180%
Subtotal Expenses	\$ 1,184,670	\$ 1,337,687	\$ 1,335,333	\$ 1,545,809	\$ 2,795,295	\$ 1,249,486	81%
Transfers Out - CIP	\$ -	\$ -	\$ 5,842,506	\$ -	\$ -	\$ -	N/A
Division Total	\$ 1,184,670	\$ 1,337,687	\$ 7,177,839	\$ 1,545,809	\$ 2,795,295	\$ 1,249,486	81%
	\$ Change from Prior	\$ 153,017	\$ 5,840,152	\$ (5,632,030)	\$ 1,249,486		
	% Change from Prior	13%	437%	(78%)	81%		

Budget Notes and Changes

Salaries and Fringes:

The budgeted increase reflects the addition of 1 Senior Administrative Assistant position. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

The increases in this category include \$135K for the firefighter cancer reimbursement fund, and \$30K has been added to accommodate the Image Trend annual license, which is the department's records management/electronic patient care reporting software. Additional increases are related to liability insurance and other minor adjustments to dues and subscriptions, CERT, and software maintenance fees.

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. Any changes identified in this budget is the result of a service/support change from partnering departments.



Fire & Medical

Program Operating Budget - Fire Operations

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 6,590,688	\$ 8,281,950	\$ 11,243,302	\$ 9,853,462	\$ 11,343,062	\$ 1,489,600	15%
Supplies & Services	\$ 182,777	\$ 228,502	\$ 287,057	\$ 427,532	\$ 354,101	\$ (73,431)	(17%)
Capital Outlay	\$ 6,428	\$ 3,358	\$ 5,359	\$ 474,437	\$ 29,511	\$ (444,926)	(94%)
Division Total	\$ 6,779,893	\$ 8,513,810	\$ 11,535,718	\$ 10,755,431	\$ 11,726,674	\$ 971,243	9%
	\$ Change from Prior	\$ 1,733,917	\$ 3,021,908	\$ (780,287)	\$ 971,243		
	% Change from Prior	26%	35%	(7%)	9%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a 5% step program for sworn staff, which is based on employee performance. Also included is an increase to the overtime and associated retirement and payroll tax budgets. 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

For FY 2022/23 the Fire Operations division has increased its budget for dispatch service fees by about \$11K based on seeing a slight increase in call volume. Minor adjustments to membership fees, uniforms, and cellular services were made based on usage and current rates. The overall decrease is primarily due to one-time funding being taken out to set up the department's new records management/electronic patient care reporting software.

Capital Outlay:

One-time capital requests totaling \$445K have been taken out related to the purchase of defibrillators purchased in FY 2021/22. The remaining \$30K is for capital expenditures related to Topaz.



Fire & Medical

Program Operating Budget - Fire Training

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 132,686	\$ -	\$ -	\$ -	\$ 188,312	\$ 188,312	N/A
Supplies & Services	\$ 54,410	\$ 21,394	\$ 84,731	\$ 60,825	\$ 78,520	\$ 17,695	29%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	N/A
Division Total	\$ 187,096	\$ 21,394	\$ 84,731	\$ 60,825	\$ 336,832	\$ 276,007	454%
	\$ Change from Prior	\$ (165,702)	\$ 63,337	\$ (23,906)	\$ 276,007		
	% Change from Prior	(89%)	296%	(28%)	454%		

Budget Notes and Changes

Salaries and Fringes:

The budget increase is reflective of 1.0 new FTE – a Training Deputy Chief – to oversee the fire and medical training for the department.

Supplies & Services:

For FY 2022/23, funding to support the new Training Deputy Chief has been added to this division. This includes about \$11k in funding for uniforms, travel & training, software licensing, and vehicle repair and fuel costs. The remaining \$7K increase is attributed to an increase for the purchase of some minor training related equipment for the department.

Capital Outlay:

The budget increase of \$70K reflects the cost to purchase a vehicle for the new Training Deputy Chief.



Fire & Medical

Program Operating Budget - Fire Prevention

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 176,651	\$ 216,869	\$ 240,740	\$ 329,000	\$ 393,336	\$ 64,336	20%
Supplies & Services	\$ 16,771	\$ 20,458	\$ 17,294	\$ 45,076	\$ 50,876	\$ 5,800	13%
Capital Outlay	\$ -	\$ 43,219	\$ -	\$ -	\$ -	\$ -	N/A
Division Total	\$ 193,422	\$ 280,546	\$ 258,034	\$ 374,076	\$ 444,212	\$ 70,136	19%
	\$ Change from Prior	\$ 87,123	\$ (22,512)	\$ 116,042	\$ 70,136		
	% Change from Prior	45%	(8%)	45%	19%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

The FY 2022/23 budget includes about a \$5K increase related to travel & training, book purchases, and some minor equipment purchases.

Capital Outlay:

This category reflects the amount of capital budget requests. No requests submitted for FY 2022/23.



Fire & Medical

Program Operating Budget - Fire Resource

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ 416,052	\$ 754,890	\$ 801,180	\$ 813,250	\$ 788,231	\$ (25,019)	(3%)
Capital Outlay	\$ 565,279	\$ 982,645	\$ 104,171	\$ 347,627	\$ 278,000	\$ (69,627)	(20%)
Subtotal Expenses	\$ 1,199,984	\$ 1,820,915	\$ 988,731	\$ 1,160,877	\$ 1,066,231	\$ (94,646)	(8%)
Transfers Out - CIP	\$ 788,351	\$ 1,536,490	\$ 106,752	\$ 975,000	\$ 1,560,000	\$ 585,000	60%
Division Total	\$ 1,769,683	\$ 3,274,026	\$ 1,012,103	\$ 2,135,877	\$ 2,626,231	\$ 490,354	23%
	\$ Change from Prior	\$ 1,504,343	\$ (2,261,923)	\$ 1,123,774	\$ 490,354		
	% Change from Prior	85%	(69%)	111%	23%		

Budget Notes and Changes

Supplies & Services:

The FY 2022/23 budget includes \$8.5K to purchase lights for the requested Rapid Extraction Module Support (REMS) unit, as well as, for fuel and maintenance of the unit.

The budget also includes an increase of \$60K primarily for apparatus repair and apparatus tire repair and replacement. One-time funding in the amount of about \$94K for automated external defibrillators (AEDs) was taken out from the budget for FY 2022/23. These were for the purchase of 45 replacement AEDs in FY 2021/22.

Capital Outlay:

One-time funding from FY 2021/22 totaling \$197K has been taken out for the purchase of UV/ionization fans and ½ ton truck for the Fire Inspector. \$135K has also been taken out for long lead items in FY 2021/22. Funding totaling \$130K to outfit the new battalion chief truck and the new brush truck have been included as a one-time. Also, one-time capital requests totaling \$132K have been added to the FY2022/23 capital outlay budget:

- Polaris Ranger Crew XP 1000 w/medical bed (REMS) (\$26K)
- Replacement of 10 handheld radios for the Emergency Operations Center (\$106K)

Transfers Out – CIP:

CIP transfer for a Fire Pumper Truck was completed during FY 2021/22. New funding amounting to \$1.5M for FY 2022/23 has been added as a CIP transfer for the Fire Resource Center.



Fire & Medical

Program Operating Budget - Fire Medical

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ 137,578	\$ 20,211	\$ 49,269	\$ 110,206	\$ 123,288	\$ 13,082	12%
Supplies & Services	\$ 172,555	\$ 223,531	\$ 233,669	\$ 265,479	\$ 348,688	\$ 83,209	31%
Division Total	\$ 310,132	\$ 243,742	\$ 282,938	\$ 375,685	\$ 471,976	\$ 96,291	26%
	\$ Change from Prior	\$ (66,390)	\$ 39,197	\$ 92,747	\$ 96,291		
	% Change from Prior	(21%)	16%	33%	26%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

Annual medical exams increased almost \$4K, with another \$75K being added for firefighter cancer screening in FY 2022/23. There was also a 3% increase in medical equipment, which is directly related to additional calls for service.



Fire & Medical

Program Operating Budget - Emergency Transport Service

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 2,420,937	\$ 2,420,937	N/A
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 362,779	\$ 362,779	N/A
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 243,012	\$ 243,012	N/A
Division Total	\$ -	\$ -	\$ -	\$ -	\$ 3,026,728	\$ 3,026,728	N/A
		\$ -	\$ -	\$ -	\$ 3,026,728		
			0%	0%	0%		

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets reflect the addition of 26 FTEs including 12 civilian paramedics, 12 civilian EMTs, 1 Senior Management Support Technician to handle billing, and 1 Compliance Officer. These positions will support the newly created Emergency Transport Service program.

Supplies & Services:

Budgets include funding for medical supplies, subscriptions, vehicle maintenance, fuel, and other supplies necessary to support the ambulance transportation services.



Fire & Medical

Program Operating Budget - Wildland

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
Division Total	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	\$ Change from Prior	\$ -	\$ -	\$ 15,000	\$ -		
	% Change from Prior	0%	0%	0%	0%		

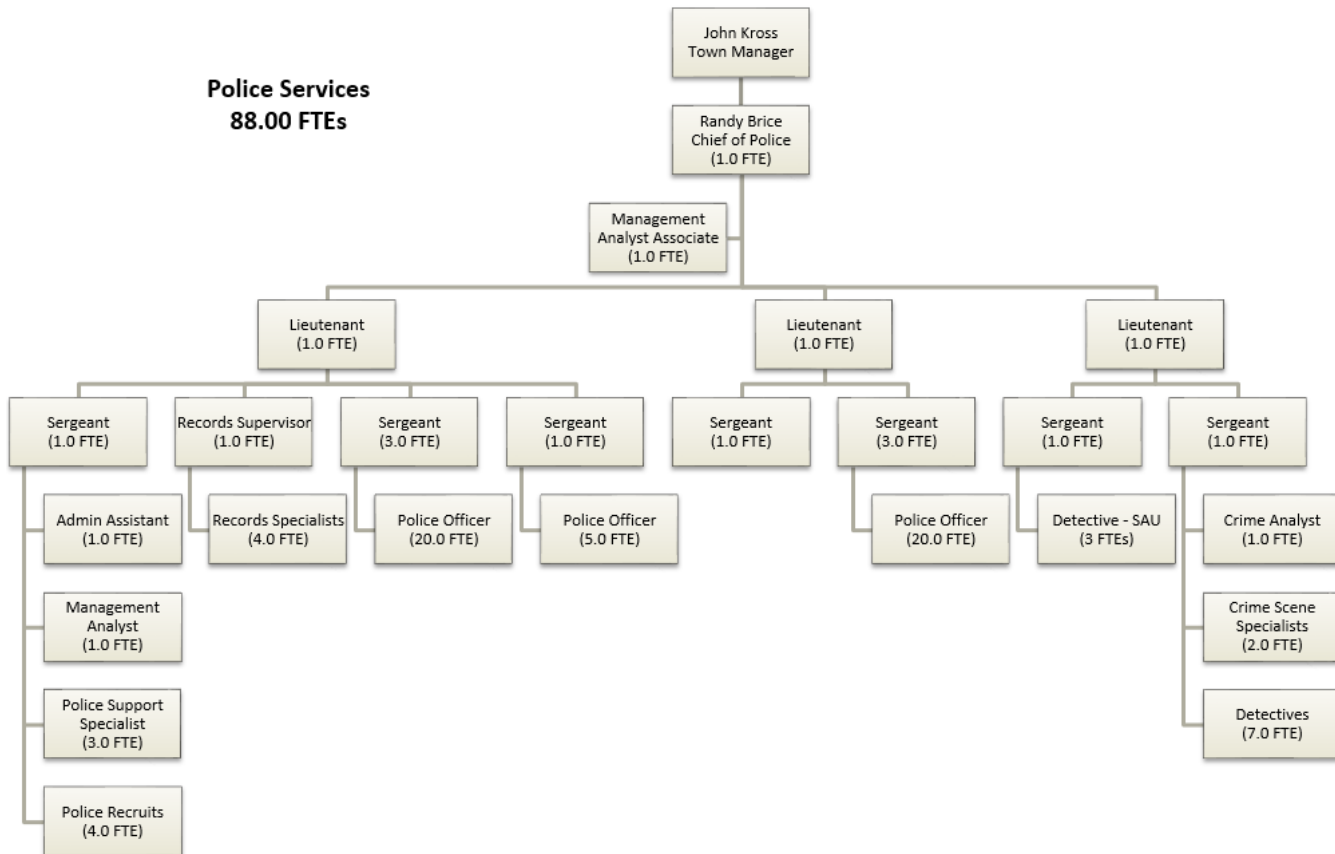
Budget Notes and Changes

Supplies & Services:

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



Police Services



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.

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.



Police Services

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 2022/23 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.
- Develop a strategic plan for the Queen Creek Police Department
- Develop the initial portion of the Police Department Master Plan.



Police Services

Staffing by Division					
Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
Police Administration	-	-	4.00	11.00	7.00
Police Patrol	-	-	2.00	41.00	53.00
Police Records Management	-	-	-	3.00	5.00
Police Support Services	-	-	-	18.00	23.00
MCSO Contract	49.14	55.74	55.74	-	-
Department FTE	49.14	55.74	61.74	73.00	88.00

FTE Changes

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.

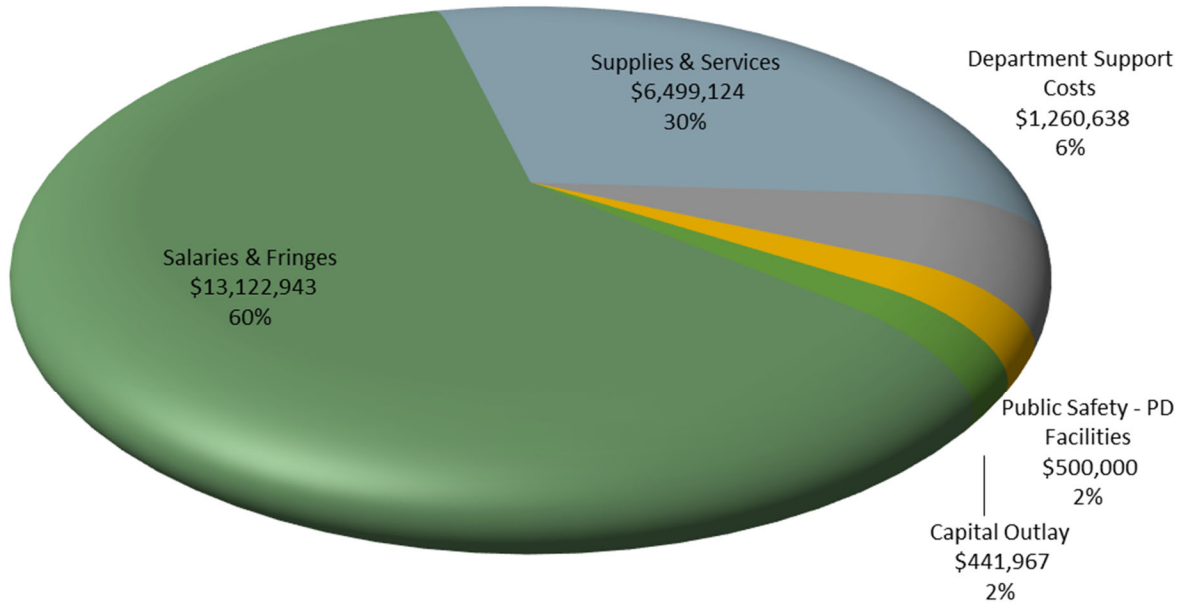
FY 2021/22: A total of 67.0 FTE were added: 1 Lieutenant, 7 Sergeants, 45 Police Officers, 6 Police Officer Recruits, 1 Crime Analyst, 2 Evidence Specialists, 1 Records Supervisor, 2 Records Specialists, and 2 Police Support positions.

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



Police Services

Police Services
FY 2022/23 Adopted Budget \$21.8M



Department Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 677,152	\$ 9,803,966	\$ 13,122,943	\$ 3,318,977	34%
Supplies & Services	\$ -	\$ -	\$ 2,093,231	\$ 6,284,253	\$ 6,499,124	\$ 214,871	3%
Department Support Costs	\$ -	\$ -	\$ -	\$ -	\$ 1,260,638	\$ 1,260,638	N/A
Public Safety - PD Facilities	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	
MCSO	\$ 6,429,080	\$ 7,539,752	\$ 7,450,731	\$ 3,925,000	\$ -	\$ (3,925,000)	(100%)
Capital Outlay	\$ -	\$ -	\$ 2,784,726	\$ 3,191,715	\$ 441,967	\$ (2,749,748)	(86%)
Department Total	\$ 6,429,080	\$ 7,539,752	\$ 13,005,841	\$ 23,204,934	\$ 21,824,672	\$ (1,380,263)	(6%)
	\$ Change from Prior	\$ 1,110,672	\$ 5,466,089	\$ 10,199,094	\$ (1,380,263)		
	% Change from Prior	17%	72%	78%	(6%)		



Police Services

Expenditure by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Administration	\$ -	\$ -	\$ 5,527,054	\$ 7,608,455	\$ 5,241,810	\$ (2,366,646)	(31%)
Support	\$ -	\$ -	\$ -	\$ 3,834,805	\$ 5,519,773	\$ 1,684,968	44%
Patrol	\$ -	\$ -	\$ 28,055	\$ 7,043,374	\$ 9,768,094	\$ 2,724,720	39%
Records Management	\$ -	\$ -	\$ -	\$ 302,640	\$ 511,653	\$ 209,013	69%
Property/Evidence	\$ -	\$ -	\$ -	\$ 335,660	\$ 105,660	\$ (230,000)	(69%)
Training	\$ -	\$ -	\$ -	\$ 155,000	\$ 177,682	\$ 22,682	15%
Public Safety - PD Facilities	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	+100%
Public Safety (MCSO)	\$ 6,429,080	\$ 7,539,752	\$ 7,450,731	\$ 3,925,000	\$ -	\$ (3,925,000)	(100%)
Department Total	\$ 6,429,080	\$ 7,539,752	\$ 13,005,841	\$ 23,204,934	\$ 21,824,672	\$ (1,380,263)	(6%)
	\$ Change from Prior	\$ 1,110,672	\$ 5,466,089	\$ 10,199,094	\$ (1,380,263)		
	% Change from Prior	17%	72%	78%	(6%)		

Program Performance

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Public Safety	Increase traffic related contacts by 10% (based on monthly average in FY22)	N/A	N/A	2,580	2,580
	Maintain a response time of 00:05:30 80% of the time for Priority 1 calls for service	N/A	N/A	00:05:30, 80%	00:05:30, 80%
Public Safety & Community Involvement	Increase community outreach contacts by 10% (based on monthly average in FY22)	N/A	N/A	850	850
	Implement at least two additional programs or initiatives designed to increase community engagement	N/A	N/A	2	2
Public Safety & Technology	Add at least two additional technology based tools or programs designed to support public safety	N/A	N/A	2	2



Police Services

Program Operating Budget – Police Administration

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 649,097	\$ 2,552,182	\$ 1,160,867	\$ (1,391,315)	(55%)
Supplies & Services	\$ -	\$ -	\$ 2,093,231	\$ 3,719,558	\$ 2,775,305	\$ (944,253)	(25%)
Department Support Costs	\$ -	\$ -	\$ -	\$ -	\$ 1,260,638	\$ 1,260,638	+100%
Capital Outlay	\$ -	\$ -	\$ 2,784,726	\$ 1,336,715	\$ 45,000	\$ (1,291,715)	(97%)
Division Total	\$ -	\$ -	\$ 5,527,054	\$ 7,608,455	\$ 5,241,810	\$ (2,366,646)	(31%)
		\$ Change from Prior	\$ -	\$ 5,527,054	\$ 2,081,401	\$ (2,366,646)	
		% Change from Prior			38%	(31%)	

Budget Notes and Changes

Salaries and Fringes:

The FY 2022/23 budget decrease reflects the movement of positions from the Police Administration division to one of the other divisions within the department including the funding for 6 Police Officer Recruit positions moving to the Patrol division. The budget includes the addition of 2 new FTEs – 1 Management Analyst and 1 Management Support Technician. Personnel budgets also include an allowance for the recent Compensation & Class study, as well as 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 employees plan selection. Non-sworn personnel budgets include a merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

The budget decrease is reflective of one-time funding for a records management system and a time keeping system being taken out for FY 2022/23. Included is funding for supplies & services related to the addition of a Management Analyst position and a Management Support Technician position. Also, included was a \$175K increase for legal services for the department. Recurring funding has been included to maintain various contracts, services, and fees for the Queen Creek Police 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. Any changes identified in this budget is the result of a service/support change from partnering departments.

Capital Outlay:

The FY 2022/23 budget reflects the taking out of one-time funding for 6 vehicles purchased in FY 2021/22 related to the addition of 7 police recruit positions in FY 2021/22, and another \$500K for vehicle retrofitting. Included is \$45K to cover the anticipated Topaz capital expenses in FY 2022/23.



Police Services

Program Operating Budget – Support

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ 2,115,580	\$ 3,113,969	\$ 998,389	47%
Supplies & Services	\$ -	\$ -	\$ -	\$ 1,678,225	\$ 2,068,837	\$ 390,612	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 41,000	\$ 336,967	\$ 295,967	722%
Division Total	\$ -	\$ -	\$ -	\$ 3,834,805	\$ 5,519,773	\$ 1,684,968	-
		\$ Change from Prior	\$ -	\$ -	\$ 3,834,805	\$ 1,684,968	
		% Change from Prior				44%	

Budget Notes and Changes

Salaries and Fringes:

The FY 2022/23 budget increase reflects the addition of 5.0 FTE – 2 Sergeant positions, 2 Police Officer positions, and 1 Police Support Specialist. Personnel budgets include an allowance for the recent Compensation & Class study, as well as 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

Included are the following non-FTE requests totaling \$241K:

- Police SWAT (\$194K with \$136K in one-times)
- Police K9 Unit (\$47K with \$36K in one-times)

Also included is funding totaling \$376K to outfit the addition of the following FTE requests:

- 2 Sergeants (\$156K with 82K in one-times)
- 2 Police Officers (\$158K with \$58K in one-times)
- 1 Police Support Specialist (\$62K with \$19K in one-times)

The budget was reduced by (\$80K) for long lead ammunition and (\$110K) for long lead firearms purchased in FY 2021/22 for the FY 2022/23 fiscal year. Other recurring funding is provided for the purchase of weapons, ammunition, safety supplies, and other equipment necessary to support operations of the police department.

Capital Outlay:

One-time capital funding has been added for the following non-FTE requests:

- Police SWAT (\$26K)
- Police K9 Unit (\$39K)
- Police Crash Reconstruction (\$147K)

One-time capital funding has been added for the following FTE requests:

- 2 Sergeant positions (\$30K for vehicle radios)
- 2 Police Officer positions (\$15K for a vehicle radio & \$65K for a motorcycle)
- 1 Police Support Specialist (\$15K for a vehicle radio)



Police Services

Program Operating Budget - Patrol

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ 28,055	\$ 4,833,564	\$ 8,368,254	\$ 3,534,690	73%
Supplies & Services	\$ -	\$ -	\$ -	\$ 515,810	\$ 1,339,840	\$ 824,030	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,694,000	\$ 60,000	\$ (1,634,000)	-
Division Total	\$ -	\$ -	\$ 28,055	\$ 7,043,374	\$ 9,768,094	\$ 2,724,720	-
		\$ Change from Prior	\$ -	\$ 28,055	\$ 7,015,319	\$ 2,724,720	
		% Change from Prior				39%	

Budget Notes and Changes

Salaries and Fringes:

The FY 2022/23 budget increase reflects the movement of positions from the Police Administration division to the Patrol division including the funding for 6 Police Officer Recruit positions. The budget also includes the addition of 6 Patrol Officers. Personnel budgets include an allowance for the recent Compensation & Class study, as well as 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 merit increase of up to 3%, based on employee performance and annual pension rates decreased from 12.44% to 12.17% (driven by statute).

Supplies & Services:

The FY 2022/23 budget has been developed to supply necessary tools to respond to hazardous calls, purchase police kit supplies, emergency materials, and vehicle fuel to support the Queen Creek Police Department patrol division. The budget increase is reflective of a request totaling \$464K for supplies and equipment for 6 new patrol officers. Supplies and equipment include uniforms, radios, body-worn cameras, licensing, memberships, subscriptions, officer gear, and vehicle supplies. Also included is a \$350K increase to the fuel budget based on anticipated fuel consumption and rising fuel costs.

Capital Outlay:

The decrease in budget reflects the taking out of (\$1.7M) of one-time funding related to purchases for long lead vehicles in FY 2021/22 for use in FY 2022/23. Included for FY 2022/23 is \$60K in funding to purchase 4 patrol vehicle radios to support the addition of 6 new police patrol officers.



Police Services

Program Operating Budget – Record Management

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ 302,640	\$ 479,853	\$ 177,213	59%
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ 31,800	\$ 31,800	N/A
Division Total	\$ -	\$ -	\$ -	\$ 302,640	\$ 511,653	\$ 209,013	69%
		\$ Change from Prior	\$ -	\$ -	\$ 302,640	\$ 209,013	
		% Change from Prior				69%	

Budget Notes and Changes

Salaries and Fringes:

The budget increase reflects the addition of 2.0 FTEs – 2 Police Records Specialist positions. Also included is an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The budget increase reflects supplies and equipment needs to support the division. Also included is funding for divisional training, membership dues, and software subscriptions used in operations.



Police Services

Program Operating Budget - Property Evidence

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ -	\$ -	\$ 215,660	\$ 105,660	\$ (110,000)	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ (120,000)	(100%)
Division Total	\$ -	\$ -	\$ -	\$ 335,660	\$ 105,660	\$ (230,000)	-
	\$ Change from Prior	\$ -	\$ -	\$ 335,660	\$ (230,000)		
	% Change from Prior				(69%)		

Budget Notes and Changes

Supplies & Services:

The budget decrease is reflective of one-time funding in FY 2021/22 being taken out of the budget. This one-time funding was for the purchase of evidence lockers, freezers, refrigerators, and to conduct a property & evidence study. Current funding is allocated to support the property and evidence storage contract with a local municipality, as well as other equipment items necessary to support the new police department.

Capital Outlay:

The decrease in budget reflects the taking out of (\$120K) for a crime scene vehicle, which was a long lead vehicle purchased in FY 2021/22 for use in FY 2022/23.



Police Services

Program Operating Budget - Training

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Supplies & Services	\$ -	\$ -	\$ -	\$ 155,000	\$ 177,682	\$ 22,682	-
Division Total	\$ -	\$ -	\$ -	\$ 155,000	\$ 177,682	\$ 22,682	-
	\$ Change from Prior		\$ -	\$ -	\$ 155,000	\$ 22,682	
	% Change from Prior					15%	

Budget Notes and Changes

Supplies & Services:

Funds allocated are to support general staff training and other specialized training for officers. Also included is funding for ammunition used in training. The \$22K increase is for additional specialized training for police officers.



Police Services

Program Operating Budget - Public Safety

Division by Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
MCSO Contract	\$ 6,429,080	\$ 7,539,752	\$ 7,450,731	\$ 3,925,000	\$ -	\$ (3,925,000)	(100%)
Public Safety - PD Facilities	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	N/A
Division Total	\$ 6,429,080	\$ 7,539,752	\$ 7,450,731	\$ 3,925,000	\$ 500,000	\$ (3,425,000)	(87%)
	\$ Change from Prior	\$ 1,110,672	\$ (89,020)	\$ (3,525,731)	\$ (3,425,000)		
	% Change from Prior	17%	(1%)	(47%)	(87%)		

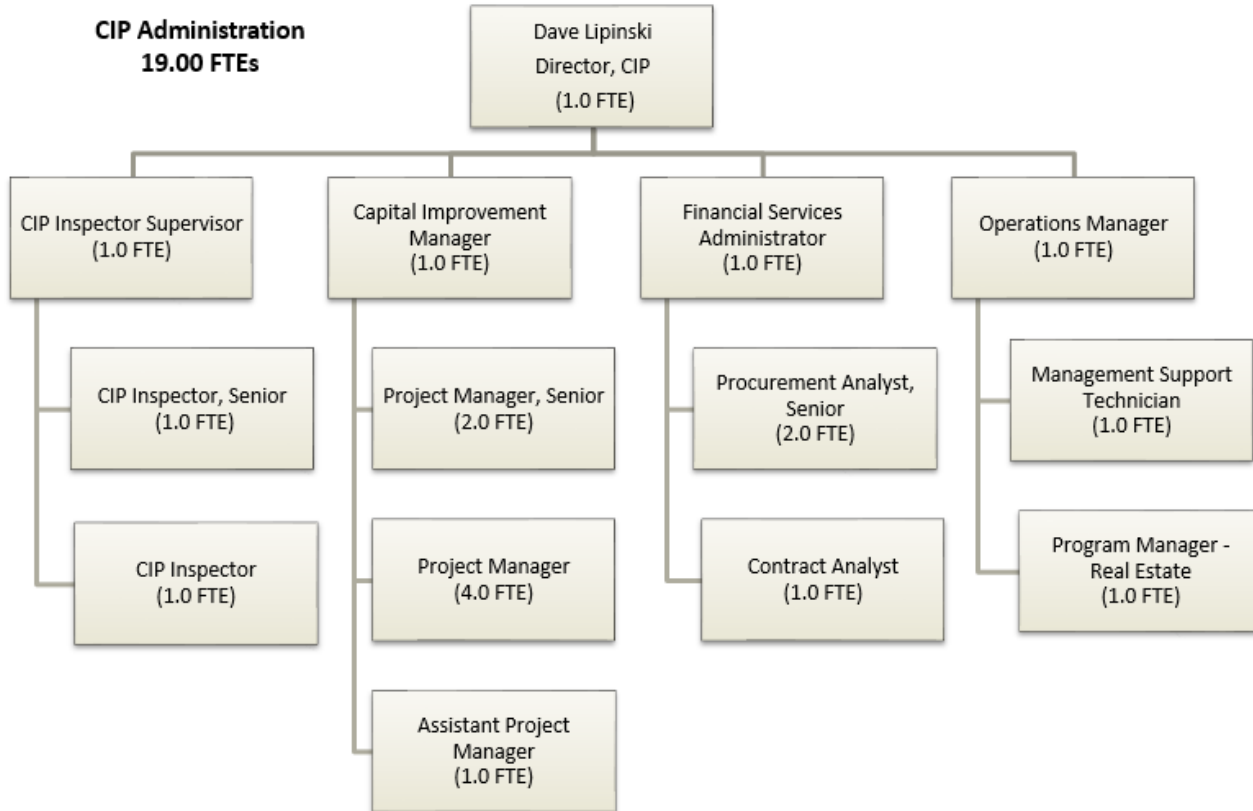
Budget Notes and Changes

Supplies & Services:

The contract with Maricopa County Sheriff's Office (MCSO) for law enforcement services expired in January 2022. Included for FY 2023 is \$500,000 for design for a new police evidence facility.



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 oversight of capital improvement projects includes the planning, design, property acquisition and disposition, permitting and construction management and inspection. The CIP Department manages projects that include; roadways, stormwater, water and wastewater, public safety facilities, parks, walking and cycling trails, equestrian amenities, landscape and irrigation improvements, and additional municipal buildings.

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 2022/23 Objectives

- Coordination with the City of Mesa and Pinal County for the completion of Signal Butte Road and Meridian Road from Germann Road to State Route 24.
- Begin the design and construction for the Field Operations Facility including new Public Works and CIP Building, warehouse, shop and other site improvements.
- Design and deliver the first phase of infrastructure to support land auctions within the Arizona State Lands in the northeast portion of the Town.
- Establish full process and procedures for the Capital Improvement Projects Department including guidance for project managers, construction inspections, real estate, financial services and administrative functions.
- Complete the designs for and begin construction for Frontier Family Park and Mansel Carter Oasis Park Phase 2.
- Assist the other Town Departments in the planning, creation, refinement and submission of identified Capital Improvement Projects for inclusion into the FY 23/24 – FY27/28 Five Year

Staffing by Division

Division	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted
CIP Administration	-	-	-	19.00	19.00
Department FTE	-	-	-	19.00	19.00

FTE Changes

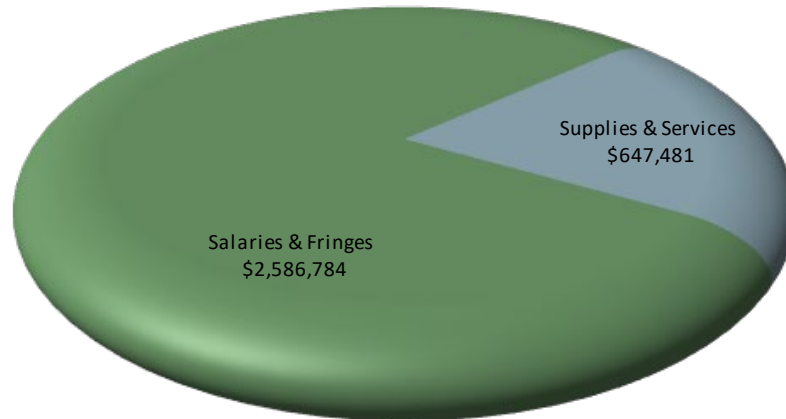
FY 2022/23: No FTE changes.

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 2022/23 Adopted Budget \$3.2M



Expenditure by Type

Expense Category	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ 2,310,847	\$ 2,586,784	\$ 275,937	12%
Supplies & Services	\$ -	\$ -	\$ -	\$ 612,505	\$ 647,481	\$ 34,976	6%
Capital Outlay	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	(100%)
Department Total	\$ -	\$ -	\$ -	\$ 3,023,352	\$ 3,234,265	\$ 210,913	7%
		\$ Change from Prior	\$ -	\$ -	\$ 3,023,352	\$ 210,913	
		% Change from Prior	-	-	-	7%	

Budget Notes and Changes

Salaries and Fringes:

Personnel budgets include an allowance for the recent Compensation & Class study, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.41% to 12.17% (driven by statute).

Supplies & Services:

The expenses captured here reflect only the administration of the Town’s Capital Improvement Program. The budget for projects is reflected in the CIP section of the budget book

Capital Outlay:

FY22 budget involving vehicle purchase and one-time carry forward have been removed from the FY23 budget. No new capital requests have been made for the upcoming fiscal year.



Capital Improvement (CIP) Administration

Program Performance - CIP

Key Result Area	Program Performance	Actual FY2020/21	Target FY2021/22	Projected FY2021/22	Target FY2022/23
Capital Improvement Projects (CIP)	Percent of design and construction contracts not exceeding 10% of bid award amount	100%	95%	100%	95%
	Percent of Town projects completed per adopted contractors construction schedule (excluding unforeseen delays)	100%	95%	90%	90%

Analysis of Performance

- N/A



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
- Town support of local non-profit agencies that provide social services for residents
- Transfers to fund debt service and capital programs

FY 2022/23 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 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Revised	FY 2022/23 Adopted	From Prior Revised	
						Dollar Change	% Change
Salaries & Fringes	\$ -	\$ -	\$ -	\$ -	\$ 960,000	\$ 960,000	N/A
Supplies & Services	\$ 2,076,710	\$ 1,857,438	\$ 1,974,157	\$ 2,220,913	\$ 2,213,800	\$ (7,113)	(0%)
Outside Agency Support - San Tan Historical Society	\$ 12,768	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -	0%
Non-Profit Support*	\$ 19,036	\$ 15,500	\$ -	\$ 60,000	\$ 60,000	\$ -	0%
Transportation Development Agreements	\$ 1,650,431	\$ 637,395	\$ 8,003	\$ 1,500,000	\$ -	\$ (1,500,000)	(100%)
Contingency	\$ -	\$ -	\$ -	\$ 775,974	\$ 2,658,800	\$ 1,882,826	-
Subtotal Expenses	\$ 3,758,946	\$ 2,523,333	\$ 1,982,160	\$ 4,569,887	\$ 5,905,600	\$ 1,335,713	29%
Transfers Out - Debt Service	\$ 4,022,611	\$ 4,206,128	\$ 5,348,921	\$ 6,685,278	\$ 10,350,506	\$ 3,665,228	55%
Transfers Out - CIP Funding	\$ 10,502,482	\$ 3,833,785	\$ 3,600,017	\$ 3,881,300	\$ 3,400,000	\$ (481,300)	(12%)
Transfers Out - Operating	\$ 4,556,865	\$ 6,367,741	\$ 2,791,123	\$ 15,583,321	\$ 22,903,631	\$ 7,320,310	47%
Department Total	\$ 22,840,903	\$ 16,930,986	\$ 13,722,220	\$ 30,719,786	\$ 42,559,737	\$ 11,839,951	39%
	\$ Change from Prior	\$ (5,909,917)	\$ (3,208,766)	\$ 16,997,566	\$ 11,839,951		
	% Change from Prior	(26%)	(19%)	124%	39%		

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



Centralized Services

Budget Notes and Changes

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. Overall, supply and service costs are expected to slightly decrease by \$7K in FY 2022/23 compared to FY 2021/22 revised budget due to estimated reduction in contracted services.

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 Queen Creek residents. The FY 2022/23 budget includes a \$60,000 placeholder for these requests. For FY 2022/23, seven applications requesting donations were received and reviewed by an internal committee, with six applications recommended for funding.

Entity	Program Name	FY 22/23 Requested	FY 22/23 Adopted
Monetary Support			
American Legion Post #129	Auxiliary Programs	\$2,500	\$2,500
About Care	Services for the Homebound	\$10,000	\$10,000
Maricopa County Community College	CGCC Promise Program	\$15,000	\$15,000
Pan de Vida Foundation	Cultural & Health Festival	\$6,000	\$5,000
East Valley Youth Symphony	Musical Instruction	\$9,000	\$-
Total Monetary Support		\$42,500	\$32,500
In-Kind Support			
Queen Creek 4H	Various Events & Shows	\$5,000	\$5,000
Queen Creek 4H	Meeting Space	\$1,620	\$1,620
American Legion (QC Post #129)	Office Space Occupancy	3,000	\$3,850
Total In-Kind Support		\$9,620	\$10,470
Total Town Support – Monetary and In-Kind		\$52,120	\$42,970



Centralized Services

Transportation and Economic Development Agreements:

These agreements historically have been with the major developers to reimburse for their cost of public infrastructure they installed or to provide incentives for economic expansion. The FY 2022/23 budget includes \$2.0M for waived building fees and paid-on-behalf-of impact fees specific to the H&QC LLC (Costco) and Earnhardt development agreements. Staff expects building permits for the project to be issued in early summer, which triggers the Town's obligation to waive and/or pay fees. For the FY 2022/23 budget, spending authority for these expenses was moved out of the Operating Budget and into the Contingency and Grants 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 \$3.4M as continued pay-go for road construction.

Debt Transfers:

The non-growth share of debt service is transferred from the Operating Budget to the Debt Service fund. The increase in FY 2022/23 is all related to the excise tax bonds issued in April 2022 for the Parks Master Plan.

Operating Transfers:

This is the FY 2022/23 budget support from the General Fund Operating Budget to Horseshoe Park, Emergency Services, and HURF.

Contingency:

The amount budgeted for FY 2022/23 is a set amount to cover unanticipated needs in the General Fund, HURF, HPEC and the Emergency Services Fund. The amount represents approximately 3% of Operating Budget expenditures.





Capital Program, Debt, and Other Funds

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
CIP Impacts on Operations & Maintenance
Capital Funds Carryforward

CIP Funds Five-Year Forecast:

Drainage & Transportation Fund
General Capital Fund
Water Utility CIP Funds
Wastewater Utility CIP Funds

Development Fee Funds Five-Year Forecast:

Transportation Development Fund
Parks, Open Space & Recreation
Public Safety Development Fund
Fire Development Fund
Town Building Development Fund
Library Development Fund

Other Funds:

Construction Sale Tax Funds
Town Center Fund
Healthcare Self-Insured Fund
SLIDS
Community Events Fund
Grants Fund

Debt Overview and Guidelines

Debt by Type
Debt by Fund
Outstanding Debt Service



Capital Program Overview

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 2022/23 - FY 2026/27

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. Carry-forward contingencies are budgeted for purchase orders that remain open at fiscal year-end and for approved projects that have not yet incurred expenditures or have encumbrances.

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 2021/22 through FY 2026/27. The Adopted FY 2022/23 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 and payment 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 Adopted CIP budget for FY 2022/23 totals \$526.0 million. That amount includes \$282.1 million in new appropriations for capital projects, and \$189.4 million in carry-forward appropriation for projects approved in prior years. Other capital expenditures for studies as well, the growth portion of debt and transfers are shown in each of the capital and development fund's five-year financial forecast later in this section.

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 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

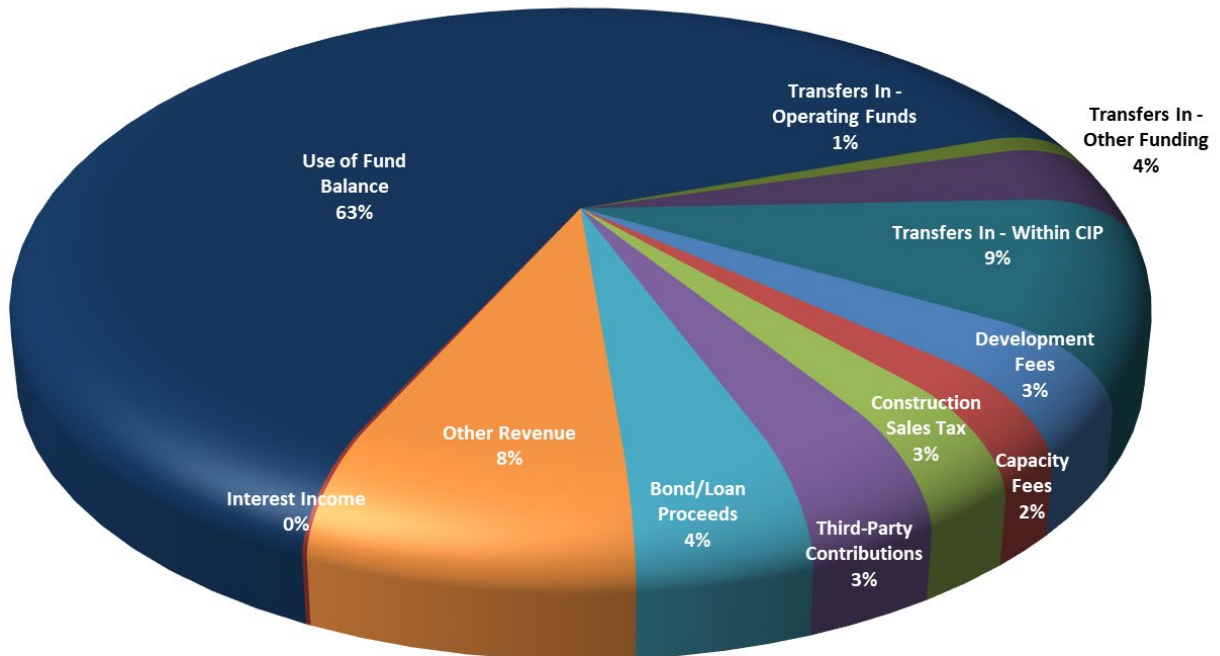
Summary 5-Year CIP	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Adopted	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
New Single Family Home Permits	2,223	1,801	1,786	1,751	1,629	1,752	1,811	8,729
Revenues by Source								
Development Fees	\$ 17,073,451	\$ 15,748,074	\$ 17,321,260	\$ 18,850,234	\$ 16,491,926	\$ 14,770,699	\$ 15,005,909	\$ 82,440,028
Capacity Fees	11,460,745	9,632,552	9,904,342	10,123,367	10,209,125	11,312,336	11,496,294	53,045,464
Construction Sales Tax	13,052,827	14,776,000	13,092,900	13,105,800	12,687,300	12,239,400	13,028,400	64,153,800
Third-Party Contributions	2,636,140	17,938,253	17,452,991	2,301,418	5,207,162	2,180,552	-	27,142,123
Bond/Loan Proceeds	-	267,000,000	23,000,000	-	-	-	145,000,000	168,000,000
Other Revenue	-	-	42,500,000	9,571,050	4,414,208	31,500,000	-	87,985,258
Interest Income	229,264	659,740	659,740	454,100	271,470	102,000	103,000	1,590,310
								-
Total Revenues	\$ 44,452,427	\$ 325,754,619	\$ 123,931,233	\$ 54,405,969	\$ 49,281,191	\$ 72,104,987	\$ 184,633,603	\$ 484,356,983
Transfers In - Operating	13,045,584	30,016,229	5,460,000	4,400,000	7,900,000	7,400,000	6,900,000	32,060,000
Transfers In - Other Funding	-	15,000,000	20,000,000	-	-	-	-	20,000,000
Transfers In - Within CIP	18,637,396	30,774,591	47,310,424	17,932,558	21,541,461	17,488,468	5,600,000	109,872,911
Total Sources by Type	\$ 76,135,407	\$ 401,545,439	\$ 196,701,657	\$ 76,738,527	\$ 78,722,652	\$ 96,993,455	\$ 197,133,603	\$ 646,289,895
Sources by Fund								
Drainage & Transportation	\$ 11,835,826	\$ 53,335,543	\$ 103,444,569	\$ 32,985,026	\$ 33,780,681	\$ 53,169,020	\$ 5,900,000	\$ 229,279,297
General CIP	5,107,895	154,073,387	52,428,846	1,300,000	5,302,150	5,400,000	33,600,000	98,030,996
Construction Sales Tax Fund	15,052,910	14,826,000	13,142,900	13,155,800	12,737,300	12,289,400	13,078,400	64,403,800
Wastewater Capital/Capacity	8,707,573	41,174,181	4,747,268	4,656,655	4,909,647	5,550,750	55,620,372	75,484,692
Water Capital/Capacity	12,101,751	122,228,514	5,457,074	5,616,712	5,359,478	5,781,586	73,895,922	96,110,772
Transportation Development Fund	11,094,640	4,818,656	5,297,250	5,782,741	5,113,183	4,715,559	4,641,196	25,549,929
Parks Development Fund	7,814,474	6,650,580	7,227,583	7,877,460	6,817,618	5,903,949	6,092,100	33,918,710
Public Safety Development Fund	1,288,424	1,378,563	1,553,557	1,680,997	1,475,737	1,314,837	1,353,597	7,378,725
Fire Development Fund	2,507,299	2,558,268	2,857,113	3,089,768	2,711,508	2,415,943	2,485,268	13,559,600
Town Buildings Development Fund	205,664	158,000	171,568	186,404	162,120	142,280	146,764	809,136
Library Development Fund	418,951	343,747	373,929	406,964	353,230	310,131	319,984	1,764,238
Total Sources by Fund	\$ 76,135,407	\$ 401,545,439	\$ 196,701,657	\$ 76,738,527	\$ 78,722,652	\$ 96,993,455	\$ 197,133,603	\$ 646,289,895
Uses by Fund								
Drainage & Transportation	\$ 24,703,191	\$ 41,864,129	\$ 180,551,680	\$ 34,483,150	\$ 33,780,681	\$ 52,146,858	\$ 3,783,633	\$ 304,746,001
General CIP	9,658,761	20,589,720	196,462,824	1,300,000	5,302,150	5,400,000	33,600,000	242,064,974
Construction Sales Tax Fund	10,863,759	11,856,566	15,565,277	13,300,278	16,578,671	13,123,997	1,524,391	60,092,613
Water Capital/Capacity	16,190,885	12,014,956	70,838,228	41,772,293	7,388,884	3,653,000	51,136,216	174,788,620
Wastewater Capital/Capacity	8,328,134	9,594,618	25,839,095	12,046,469	3,548,317	15,999,201	59,863,911	117,296,993
Transportation Development Fund	5,248,275	13,607,979	10,574,420	5,782,741	5,113,183	3,416,911	918,942	25,806,197
Parks Development Fund	939,830	5,617,640	22,898,116	1,809,878	2,730,024	3,829,418	6,027,821	37,295,257
Public Safety Development Fund	1,000,903	746,435	182,175	139,175	140,675	141,550	142,175	745,750
Fire Development Fund	4,117,352	3,355,304	2,572,088	1,087,863	1,086,463	1,087,588	1,087,463	6,921,465
Town Buildings Development Fund	286,957	298,098	308,727	289,045	288,982	289,782	287,285	1,463,821
Library Development Fund	232,910	242,491	252,731	231,601	228,919	229,568	231,155	1,173,974
Total Uses by Fund	\$ 81,570,956	\$ 119,787,936	\$ 526,045,360	\$ 112,242,492	\$ 76,186,949	\$ 99,317,873	\$ 158,602,991	\$ 972,395,666
Change in Fund Balance	\$ (5,435,550)	\$ 281,757,503	\$ (329,343,703)	\$ (35,503,965)	\$ 2,535,703	\$ (2,324,418)	\$ 38,530,612	\$ (326,105,771)



Funding Sources FY 2022/23

CIP FY 2022/23 Funding - \$526.0M

Capital Funding by Source	FY 2022/23 Adopted	% of Total
Development Fees	\$ 17,321,260	3%
Capacity Fees	9,904,342	2%
Construction Sales Tax	13,092,900	2%
Third-Party Contributions	17,452,991	3%
Bond/Loan Proceeds	23,000,000	4%
Other Revenue	42,500,000	8%
Interest Income	659,740	0.1%
Use of Fund Balance	329,343,703	63%
Total Revenues	\$ 453,274,936	86%
Transfers In - Operating Funds	\$ 5,460,000	1%
Transfers In - Other Funding	20,000,000	4%
Transfers In - Within CIP	47,310,424	9%
Total Sources	\$ 526,045,360	100%

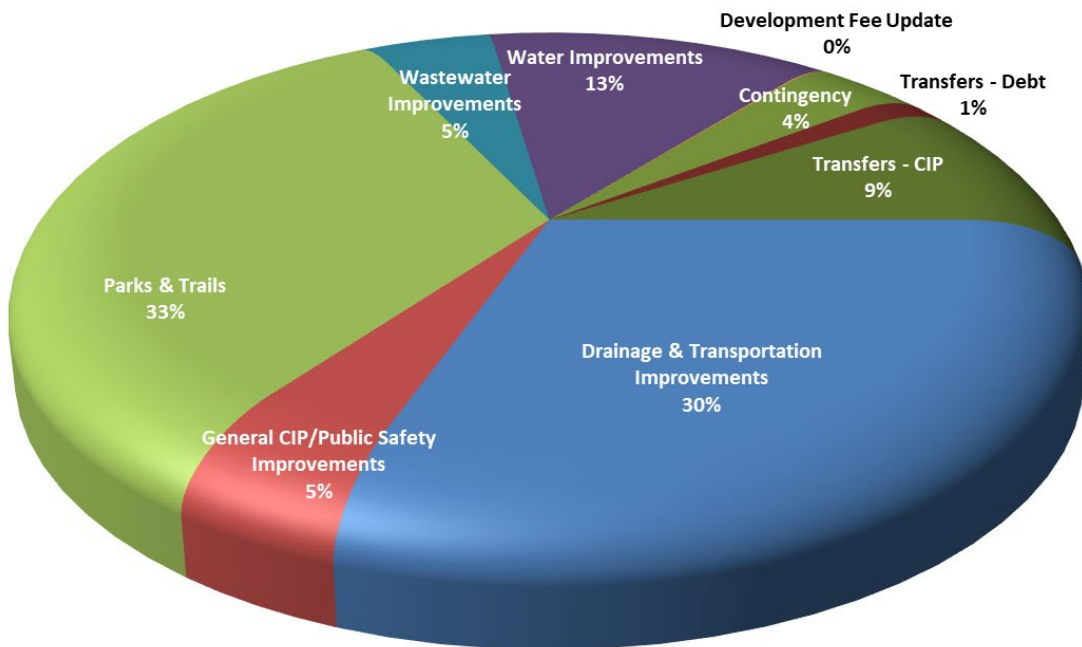




Expenditures/Uses FY 2022/23

CIP Expenditures/Uses FY 2022/22 - \$526.0M

Capital Expenditures by Program	FY 2022/23 Adopted	% of Total
Drainage & Transportation Improvements	\$ 160,551,680	30%
General CIP/Public Safety Improvements	24,389,533	5%
Parks & Trails	172,073,291	33%
Wastewater Improvements	25,272,881	5%
Water Improvements	68,883,470	13%
Development Fee Update	325,000	0.1%
Contingency	20,000,000	4%
Total Expenses	\$ 471,495,855	90%
Transfers - Debt	7,239,081	1%
Transfers - CIP	47,310,424	9%
Total Uses	\$ 526,045,360	100%





Capital Budgets Year-to-Year Comparison

Capital Funding by Source	FY 2021/22 Adopted	FY 2022/23 Adopted	% of Total
Development Fees	\$ 12,282,041	\$ 17,321,260	3%
Capacity Fees	7,590,919	9,904,342	2%
Construction Sales Tax	7,520,485	13,092,900	2%
Third-Party Contributions	14,438,253	17,452,991	3%
Bond/Loan Proceeds	10,000,000	23,000,000	4%
Other Revenue	-	42,500,000	8%
Interest Income	609,740	659,740	0.1%
Use of Fund Balance	217,494,729	329,343,703	63%
Total Revenues	\$ 269,936,167	\$ 453,274,936	86%
Transfers In - Operating Funds	\$ 16,326,443	\$ 5,460,000	1%
Transfers In - Other Funding	15,000,000	20,000,000	4%
Transfers In - Within CIP	17,065,990	47,310,424	9%
Total Sources	\$ 318,328,600	\$ 526,045,360	100%

Capital Expenditures by Program	FY 2021/22 Adopted	FY 2022/23 Adopted	% of Total
Drainage & Transportation Improvements	\$ 139,169,814	\$ 160,551,680	30%
General CIP/Public Safety Improvements	25,437,417	24,389,533	5%
Parks & Trails	25,951,075	172,073,291	33%
Wastewater Improvements	28,557,770	25,272,881	5%
Water Improvements	50,954,777	68,883,470	13%
Development Fee Update	325,000	325,000	0.1%
Contingency	20,000,000	20,000,000	4%
Total Expenses	\$ 290,395,853	\$ 471,495,855	90%
Transfers - Debt	10,866,757	7,239,081	1%
Transfers - CIP	17,065,990	47,310,424	9%
Total Uses	\$ 318,328,600	\$ 526,045,360	100%



Major Funding Sources for CIP

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.

Total projected capacity charges revenue (Water and Wastewater) anticipated for FY 2022/23 amounts to \$9.9 million. The forecast has seen recent revisions due to higher than expected population growth.

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 six 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 2022/23 amounts to \$17.3 million. The forecast has seen recent revisions due to robust development activity within the Town.

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 the most recent 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. The result of this study was an overall increase of the six non-utility fees for a single family home, from \$6,794 to \$7,365. The overall cost for a single family home was reduced from \$15,890 to \$12,648 by a reduction to the water and wastewater capacity 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.

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.



Major Funding Sources for CIP

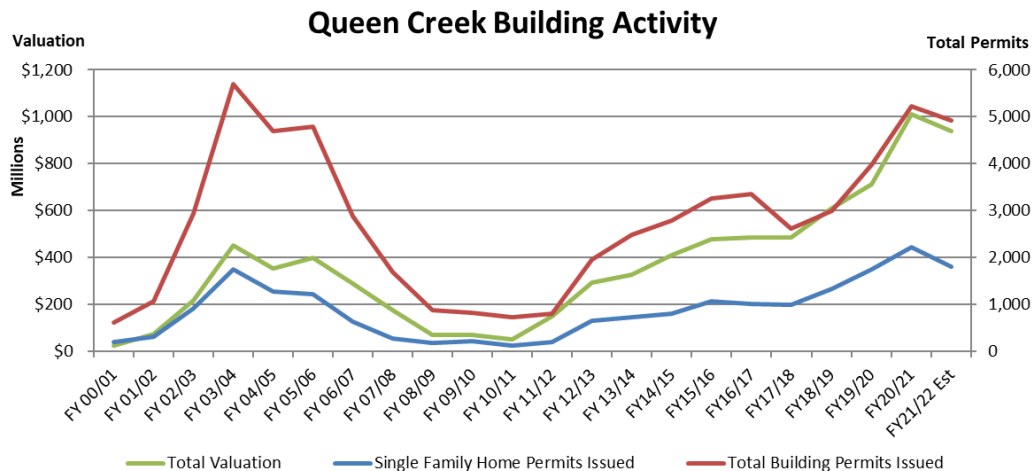
Category	Current Development Fees
Library	\$ 167
Parks, Open Space & Recreational Facilities	3,189
Transportation	2,118
Public Safety (Police Services)	640
Town Buildings & Vehicles	76
Fire	1,175
Subtotal Impact Fees	\$ 7,365
Wastewater Capacity Fee	2,901
Water Capacity Fee	2,382
Total single-family home fee	\$ 12,648

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. Effective FY 2016/17, this funding source has also been utilized to reimburse major development for the growth share of developer contributions to transportation infrastructure. This funding source also pays the growth share of debt service related to transportation projects. For FY 2022/23, dedicated construction sales tax is projected at \$13.1 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 2001 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
FY14/15	792	2,783	\$410,805,749
FY15/16	1,073	3,265	\$477,847,810
FY16/17	1,003	3,347	\$486,694,589
FY17/18	996	2,606	\$486,045,529
FY18/19	1,325	2,992	\$610,498,813
FY19/20	1,750	3,967	\$711,133,178
FY20/21	2,223	5,230	\$1,009,055,491
FY21/22 Est	1,801	4,918	\$937,803,767



CIP Impacts on Operations and Maintenance

The CIP has direct and often substantial impacts on the operating budget expenditures. Once completed, most capital projects require ongoing costs for operation and maintenance. Examples of this include utilities and maintenance for new facilities and street lights; regular sweeping for roadways as well as occasional crack filling, patching, and replacement; rights-of-way (such as medians and shoulders) require irrigation, weeding, and ongoing maintenance. Some projects may also require that additional employees be hired to maintain levels of service such as a new fire station.

Departments submitting capital projects estimate the operations and maintenance costs of each project based on operating costs and levels of service the Town has 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 impact is 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 as well as the future, 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 in the FY 2022/23 budget. It is not anticipated that a savings or new revenue stream will be realized through any capital projects.



CIP Impacts on Operations and Maintenance

	FY 22/23 Requested	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 Year Projection
Street Improvements						
A0009 Aldecoa & Munoz: Ellsworth Loop to Ellsworth	\$ 8,498	\$ 8,752	\$ 9,015	\$ 9,285	\$ 9,564	\$ 45,114
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	25,043	25,795	26,569	27,366	28,187	132,959
A0207 Ellsworth: Rittenhouse to UPRR-N	6,321	6,511	6,706	6,907	7,114	33,559
A0210 Queen Creek Rd: Ellsworth to 206th	12,134	12,498	12,873	13,259	13,657	64,420
A0306 Rittenhouse Rd Village Loop North to Alliance Lumber	59,544	61,331	63,171	65,066	67,018	316,129
A0401 Hawes Road: Ocotillo to Rittenhouse	7,710	7,941	8,180	8,425	8,678	40,933
A0402 Hawes Road @ Creekview Ranches	1,565	1,612	1,660	1,710	1,761	8,308
A0510 Riggs Road: Ellsworth to Meridian	10,466	10,780	11,103	11,436	11,779	55,564
A0520 Riggs Road: Hawes to Power (QC Irrigation)	2,849	2,934	3,022	3,113	3,206	15,123
A0601 Chandler Hts - Hawes to Ellsworth	10,042	10,343	10,654	10,973	11,302	53,314
A0602 Chandler Hts-Sossaman to Hawes	-	11,765	12,118	12,481	12,856	49,220
A0603 Chandler Hts-Power to Sossaman	8,699	8,960	9,229	9,506	9,791	46,186
A0604 Chandler Heights: Recker to Power	9,283	9,561	9,848	10,144	10,448	49,284
A0702 Crismon Road: Queen Creek to Germann	6,551	6,748	6,950	7,159	7,373	34,780
A0801 Signal Butte: Ocotillo to Queen Creek	12,015	12,375	12,746	13,129	13,523	63,788
A0802 Signal Butte: Germann to SR24	12,750	13,133	13,526	13,932	14,350	67,691
A0904 Sossaman Railroad Crossing @ Germann	-	-	-	67,949	69,987	137,936
A1001 Queen Creek Road - Ellsworth to Crismon	-	-	29,121	29,995	30,894	90,010
A1002 Queen Creek Road - Ellsworth to Signal Butte	17,921	18,459	19,012	19,583	20,170	95,145
A1203 Germann Rd: Ellsworth to Crismon	-	13,126	13,520	13,925	14,343	54,914
A1404 Power Road: Brooks Farms to Chandler Heights	6,335	6,525	6,721	6,922	7,130	33,633
A1405 Power Road: Chandler Heights to Riggs	8,960	9,229	9,506	9,791	10,085	47,570
A1406 Power Road: Riggs to Hunt Hwy	-	-	8,960	9,229	9,506	27,694
A1505 Meridian Road: Combs to Queen Creek Wash	8,446	8,699	8,960	9,229	9,506	44,841
A1506 Meridian Rd: Germann to State Route 24 IGA	12,750	13,133	13,526	13,932	14,350	67,691
A1507 Meridian Rd: Queen Creek Road to Germann	-	-	29,121	29,995	30,894	90,010
A1702 220th: Queen Creek to Ryan	2,307	2,377	2,448	2,521	2,597	12,251
A2001 Ryan Road: Crismon to Signal Butte	4,429	4,562	4,699	4,840	4,985	23,516
A2101 Hunt Hwy: Power to Sossaman	-	-	8,960	9,229	9,506	27,694
A2220 Ironwood Road Improvements	2,917	3,005	3,095	3,188	3,284	15,489
D0200 Sonoqui Wash Erosion Repairs	1,857	1,912	1,970	2,029	2,090	9,857
D0004 Cloud Road Drainage	1,432	1,475	1,519	1,565	1,612	7,604
D0013 Via Jardines Wash Crossing	1,702	1,753	1,805	1,859	1,915	9,034
TBD Crismon: Cloud to Riggs (Jorde Farms)	-	9,707	9,998	10,298	10,607	40,610
TBD Cloud and Ellsworth Roads (Earnhardt)	-	9,707	9,998	10,298	10,607	40,610
TBD Hawes: Chandler Heights to Ocotillo	-	-	-	9,707	9,998	19,705
Intersection Improvements & Traffic Signals						
A0605 Signal: Chandler Hts at 180th	\$ 1,114	\$ 1,147	\$ 1,182	\$ 1,217	\$ 1,254	\$ 5,914
I0010 Ellsworth & Queen Creek	6,922	7,130	7,344	7,564	7,791	36,752
I0028 Traffic Signal: Riggs & Hawes	6,150	6,335	6,525	6,720	6,922	32,651
I0032 Riggs @ Hawes Traffic Signal	6,335	6,525	6,720	6,922	7,130	33,631
I0037 Traffic Signal: Gary Road and Grange Parkway	6,150	6,335	6,525	6,720	6,922	32,651
I0038 Traffic Signal: Germann Road and 196th Street	6,150	6,335	6,525	6,720	6,922	32,651
I0060 Traffic Signal: Ellsworth @ Via de Palmas	6,150	6,335	6,525	6,720	6,922	32,651
I0061 Traffic Signal: Ocotillo @ Victoria	6,150	6,335	6,525	6,720	6,922	32,651
I0071 Ellsworth @ San Tan Blvd	6,335	6,525	6,720	6,922	7,130	33,631
I0069 Ocotillo @ Scotland Ct Traffic Signal	6,335	6,525	6,720	6,922	7,130	33,631
I0082 Traffic Signals (2): Harvest	-	6,150	6,335	6,525	6,720	25,729
TBD Traffic Signal: Cloud & Ellsworth (Earnhardt)	-	6,150	6,335	6,525	6,720	25,729
TBD Power Road @ San Tan Blvd	-	-	6,150	6,335	6,525	19,009



CIP Impacts on Operations and Maintenance

	FY 22/23 Requested	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 Year Projection
Parks and Trail Improvements						
TE100 QC Wash Improvements - Crismon to Rittenhouse	\$ 6,896	\$ 7,103	\$ 7,316	\$ 7,535	\$ 7,761	\$ 36,611
TE101 QC Wash Improvements - Rittenhouse to Meridian	-	-	-	-	6,500	6,500
TE200 Sonoqui Wash: Hawes to Ellsworth	6,695	6,896	7,103	7,316	7,535	35,545
TE201 Sonoqui Wash: Hawes: Crismon Construction	6,500	6,695	6,896	7,103	7,316	34,509
TE210 Sonoqui Wash: Ellsworth to Crismon	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	-	-	-	6,501	6,696	13,197
P0615 Mansel Carter Phase 2	-	200,000	206,000	212,180	218,545	836,725
P0620 East Park - Drainage	-	-	94,342	97,172	100,087	291,602
P0625 East Park	-	1,300,000	1,339,000	1,379,170	1,420,545	5,438,715
RQ010 Aquatic Center	-	1,000,000	1,030,000	1,060,900	1,092,727	4,183,627
RQ020 Multi-Gen Center	-	1,000,000	1,030,000	1,060,900	1,092,727	4,183,627
Town Facilities						
MF012 Street Sweeper Washout Facility	\$ 2,645	\$ 2,724	\$ 2,806	\$ 2,890	\$ 2,977	\$ 14,042
MF010 Fire Station #2	79,568	81,955	84,413	86,946	89,554	422,435
MF007 Fire Station #4	79,568	81,955	84,413	86,946	89,554	422,435
MF009 Fire Station #5	79,568	81,955	84,413	86,946	89,554	422,435
MF011 Fire Resource Center	29,355	30,236	31,143	32,077	33,039	155,850
MF018 FOF Expansion for PW	-	28,500	29,355	30,236	31,143	119,233
Total General Government	\$ 643,142	\$ 4,247,541	\$ 4,551,621	\$ 4,778,827	\$ 4,928,692	\$ 19,149,822
Water Projects - Identified Needs						
WA123 Crimson Rd: Queen Creek to Germann	\$ -	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ 6,275
WA077 Ironwood Rd & Ocotillo & Marilyn	2,100	2,163	2,228	2,295	2,364	11,149
WA062 Ocotillo Rd: 186th to Sossaman	1,950	2,009	2,069	2,131	2,195	10,353
WA141 Orchard Ranch Booster to Bello (WA141)	-	923	951	979	1,008	3,861
WA129 Hunt Hwy: Power to Sossaman - Upper Zone (WA129)	-	-	2,520	2,596	2,674	7,790
WA166 Chandler Heights: Power to Sossaman(PWP)	2,472	2,546	2,623	2,701	2,782	13,124
WA063 Germann Rd: Sossaman to 196th (WA063)	-	-	1,487	1,532	1,578	4,596
WA149 Duncan St: Ellsworth Loop to Ellsworth & North to Ocotillo (WA149)	1,268	1,306	1,345	1,386	1,427	6,732
WA167 Chandler Heights Rd: Sossaman to Hawes (PWP)	2,246	2,313	2,382	2,454	2,528	11,923
WA176 Ocotillo Rd: Sossaman to Hawes (PWP)	2,687	2,767	2,850	2,936	3,024	14,263
WA178 Signal Butte Rd: Ocotillo to Queen Creek (PWP)	3,132	3,226	3,323	3,422	3,525	16,628
WA293 Thompson (Borgata): Empire to Skyline	3,080	3,173	3,268	3,366	3,467	16,355
T48 Bell Rd: Hunt to Sun Dance Transmission	-	-	2,850	2,936	3,024	8,809
WA199 Pecan North Well, Irrigation, and Transmission Lines	1,329	1,369	1,410	1,452	1,495	7,054
WA200 Sossaman Waterline: Appleby to Villa Del Jardine & West to Sossaman Tank	-	-	3,141	3,235	3,332	9,709
WA202 Harvest Tank, Boosters, & Site	-	16,262	16,750	17,253	17,770	68,036
WA258 Davidson Well	1,319	1,359	1,400	1,442	1,485	7,005
WA250 Schnepf: Chandler Heights to Combs	2,706	2,788	2,871	2,957	3,046	14,369
WA205 SR-24 Crossing	541	557	574	591	609	2,871
WA066 Riggs Rd: Sossaman to Hawes Rd (PWP)	1,371	1,412	1,454	1,498	1,543	7,279
WA098 Ocotillo & Meridian PRV	167	172	177	182	188	886
WA099 Hashknife (Encanterra) Waterline & Transmission line: Shea Well to Gantzel Backup Well	1,369	1,410	1,452	1,496	1,541	7,268
WA116 Meridian Rd & Queen Creek PRV (WA116)	216	223	229	236	243	1,148
WA119 Rittenhouse Rd: Combs to Cloud	1,588	1,635	1,684	1,735	1,787	8,429
WA138 Hastings Well & Site	7	7	7	7	8	36
WA143 Meridian Rd: Combs to Red Fern Phase II	1,081	1,113	1,147	1,181	1,216	5,738
WA147 Gary Rd:Combs to Empire (PWP)	401	413	425	438	451	2,127



CIP Impacts on Operations and Maintenance

	FY 22/23 Requested	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 Year Projection
Water Projects - Identified Needs (continued)						
WA156 Riggs Road: Railroad Bore	\$ 368	\$ 379	\$ 390	\$ 402	\$ 414	\$ 1,952
WA161 Signal Butte: Germann to Queen Creek (WA161)	1,700	1,750	1,803	1,857	1,913	9,023
WA162 Meridian Rd: Germann to Queen Creek (WA162)	2,547	2,623	2,702	2,783	2,866	13,521
WA163 Germann Rd: Signal Butte to Meridian	2,750	2,832	2,917	3,005	3,095	14,600
WA188 Gary East Transmission Line	886	913	940	968	997	4,705
WA190 Cloud Road Waterline: Signal Butte to Rittenhouse	796	820	845	870	896	4,227
WA191 Airport Road: Coyote Rd. to Schnepf	1,199	1,234	1,271	1,310	1,349	6,363
WA192 Meridian Rd & Combs PRV	185	191	197	203	209	984
WA196 Chandler Heights:Recker to Power	2,727	2,809	2,893	2,980	3,069	14,478
WA197 Links North Well, Site, Boosters, Waterlines, & Irrigation	5,246	5,403	5,566	5,733	5,905	27,852
WA198 Links South Well & Site	1,687	1,738	1,790	1,844	1,899	8,957
WA201 Gantzel Well Rehab & Equipping	708	729	751	774	797	3,760
WA204 Signal Butte: Riggs to Empire Water & Irrigation Lines	1,694	1,745	1,797	1,851	1,907	8,995
WA253 Meridian Rd: Red Fern to Queen Creek Wash (PWP)	1,744	1,796	1,850	1,905	1,962	9,257
WA255 Combs Rd: ALA to Schnepf	1,212	1,249	1,286	1,325	1,364	6,436
WA256 Twin Acres: 196th to Sossaman	2,110	2,174	2,239	2,306	2,375	11,204
WA257 Meridian Rd: Germann to Frye	2,596	2,673	2,754	2,836	2,921	13,780
WA259 Chandler Hghts: Meridian to Gantzel	1,854	1,910	1,967	2,026	2,087	9,843
WA021 Meridian Road: Barney Tank to Pima	-	-	2,352	2,423	2,496	7,271
WA065 Sossaman Rd: Via Del Jardine to Empire Transmission	-	-	10,079	10,381	10,693	31,153
WA270 Schnepf: Combs to Hashknife	-	-	8,783	8,783	8,783	26,350
WA271 Schnepf: Hashknife to Skyline	-	-	3,595	3,595	3,595	10,785
WA273 Laredo 750' East of Schnepf (WIFA Diversified)	-	504	519	535	551	2,109
WA276 Diversified: Upfit Well #1 (WIFA Diversified)	-	4,632	4,771	4,914	5,062	19,379
WA277 Diversified: Upfit Combs Ranch Well (WIFA Diversified)	-	5,704	5,875	6,051	6,233	23,864
WA290 Home Place (Wales Ranch) East Well & Transmission Line	-	4,351	4,481	4,615	4,754	18,201
WA291 Home Place (Wales Ranch) North Well & Transmission Line	-	4,320	4,450	4,584	4,721	18,075
WA292 Home Place (Wales Ranch) South Well & Transmission Line	-	4,951	5,099	5,252	5,410	20,711
WA294 Home Place Irrigation: Kenworthy to Schnepf (Home Place)	-	7,971	8,210	8,456	8,710	33,347
WA350 East Park Water Lines	-	1,800	1,854	1,910	1,967	7,531
WA351 East Park Well	-	5,250	5,408	5,570	5,737	21,964
WA352 East Park Lake	-	7,500	7,725	7,957	8,195	31,377
WA295 Quail Run: Skyline to Rolling Ridge Road (Quail Ranch)	-	1,772	1,826	1,880	1,937	7,415
WA296 Rolling Ridge: Quail Run to Sierra Vista (Quail Ranch)	-	3,613	3,722	3,833	3,948	15,116
WA298 Sierra Vista: Skyline south 1/2 mile (Well 0)	-	5,386	5,547	5,714	5,885	22,531
WA601 Germann Rd: Meridian to Ironwood	-	9,228	9,505	9,790	10,084	38,608
WA602 Germann Rd: Ironwood to Kenworthy	-	15,932	16,410	16,902	17,409	66,653
WA603 Ironwood Drive: Germann Road to Pecos	-	3,613	3,722	3,833	3,948	15,116
WA604 Pecos Road: Meridian to Ironwood	-	3,613	3,722	3,833	3,948	15,116
WA605 Frye Road: Meridian to Ironwood	-	3,613	3,722	3,833	3,948	15,116
WA606 Ironwood Drive: Pecos to Frye	-	2,045	2,107	2,170	2,235	8,556
WA607 1/3 Mile North to Germann: Ironwood to Kenworthy	-	3,613	3,722	3,833	3,948	15,116
WA608 Kenworthy Road: Pecos to Germann	-	7,971	8,210	8,456	8,710	33,347
WA609 Pecos Road: Ironwood to Kenworthy	-	3,613	3,722	3,833	3,948	15,116
Stagecoach Pass Ave: Schnepf Rd to Kenworthy Rd						
B38 (Transmission/Transfer)	-	1,772	1,826	1,880	1,937	7,415
B43 Ironwood Rd: Germann to Pima	-	3,613	3,722	3,833	3,948	15,116
B59 Rolling Ridge Rd: Schnepf to Sierra Vista (Transfer)	-	5,178	5,334	5,494	5,658	21,664
TBD Signal Butte FCV Station	-	225	232	239	246	941
TBD Sierra Vista: Laredo Ranch to Combs (Transfer)	-	2,591	2,668	2,748	2,831	10,838
TBD Cortina Zone PRV's: R1, R2 & R3	-	2,724	2,806	2,890	2,977	11,396
TBD Brooks Farm Zone PRV's: R4 & R5	-	983	1,012	1,043	1,074	4,112
Pima Rd: Meridian to Ironwood with 12" Domestic and 12"						
TBD Transmission Line	-	7,219	7,435	7,658	7,888	30,200



CIP Impacts on Operations and Maintenance

	FY 22/23 Requested	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 Year Projection
Water Projects - Reconstruction Projects						
WA306 Chandler Heights: Hawes to Ellsworth (PWP)	\$ -	\$ 831	\$ 856	\$ 881	\$ 908	\$ 3,476
WA173 Power Rd: Chandler Heights to Riggs (PWP)	-	341	351	362	373	1,426
WA007 Sossaman Well, Boosters, Site, & Tank	-	-	6,000	6,180	6,365	18,545
WA020 Barney Farm Well, Boosters, Site, & Tank	14,992	15,442	15,905	16,382	16,874	79,595
WA050 Cloud Rd: Power to Sossaman	-	-	2,517	2,592	2,670	7,778
WA078 Church Farm East Well, Boosters, Site, Tank, & Waterlines	15,899	16,376	16,867	17,373	17,894	84,409
WA079 Church Farms West Well & Site	159	164	169	174	179	845
WA126 Power Rd: Ocotillo to Chandler Heights (PWP)	719	741	763	786	809	3,817
WA133 Rancho Jardines Water Reconstruction (PWP)	1,231	1,268	1,306	1,345	1,386	6,536
WA152 Queen Creek Rd: Ellsworth to Crismon (PWP)	245	252	260	268	276	1,300
WA157 Villages Well, Booster, Site, & Waterline	1,146	1,180	1,216	1,252	1,290	6,083
WA189 Gary Well & Site	271	279	287	296	305	1,438
WA193 Barney Farm Lake Well, Site, & Waterlines	2,546	2,623	2,701	2,782	2,866	13,518
WA195 Ocotillo: Meridian to Ironwood	1,082	1,114	1,147	1,182	1,217	5,742
WA254 Queen Creek Rd: Crismon to Signal Butte (PWP)	477	492	506	522	537	2,535
T28 Orchard Ranch/Jorde - Empire West Well Tank and Booster	-	-	-	15,000	15,450	30,450
WA159 Jorde - Empire West Well and Water Line	-	-	-	6,000	6,180	12,180
TBD Silver Creek to Via del Jardine & west to Sossaman Tank	-	-	-	3,613	3,722	7,335
TBD Sossaman Site, Tank & Booster	-	-	-	17,605	18,133	35,738
B29 Church Farm North Well	-	-	-	4,500	4,635	9,135
WF2 Ware Farms 2 Well	-	-	-	4,500	4,635	9,135
WF1 Ware Farms 1 Well	-	-	-	4,500	4,635	9,135
DW4 Diversified Well 4 (Well 0)	-	-	-	4,500	4,635	9,135
TBD Diversified Well #1 Tank & Pump Station	-	-	-	9,000	9,270	18,270
TBD Wales Ranch Ridge Tank, Boosters, & Site	-	-	-	27,000	27,810	54,810
TBD Ellsworth Ranch Well Site	-	-	-	4,500	4,635	9,135
TBD Homeplace Lake Fill	-	-	-	1,430	1,473	2,903
TBD Ware Farms Lake Fill	-	-	-	2,724	2,806	5,530
Water Projects - Resource/Recurring Projects						
WA088 MSB Remodel - Utilities Offices	\$ 1,322	\$ 1,362	\$ 1,402	\$ 1,444	\$ 1,488	\$ 7,018
WA107 Utilities Billing System	3,072	3,164	3,259	3,357	3,458	16,310
WA194 Goldmine Mountain Parking Lot Water	308	317	327	336	346	1,634
WA288 Utilities Admin Building (FOF)	56,323	58,013	59,753	61,546	63,392	299,026
Total Water Utility	\$ 162,828	\$ 322,870	\$ 375,880	\$ 491,657	\$ 506,036	\$ 1,859,271
Wastewater Projects - Identified Needs						
WW061 Sossaman & Riggs to Box Canyon	\$ -	\$ -	\$ 8,584	\$ 8,842	\$ 9,107	\$ 26,533
WW062 San Tan Flats to Borgata	3,501	3,606	3,714	3,826	3,940	18,587
WW063 Aldecoa: Ellsworth to Ellsworth Loop	1,306	1,345	1,386	1,427	1,470	6,934
Meridian Rd: Combs to Red Fern Phase II - Land Acquisition & Remediation	980	1,009	1,039	1,070	1,102	5,201
WW072 Duncan St: Ellsworth Loop to Ellsworth	1,388	1,429	1,472	1,516	1,562	7,367
WW076 Signal Butte: Ryan to Germann	2,546	2,623	2,701	2,782	2,866	13,518
WW081 Signal Butte: Riggs to Empire	3,205	3,301	3,400	3,502	3,607	17,014
WW084 Germann: Signal Butte to Meridian	2,864	2,950	3,039	3,130	3,224	15,208
WW087 Signal Butte: FS#4 To Ryan Rd	892	919	946	975	1,004	4,735
WW091 Empire: 209th to 220th	318	328	338	348	358	1,690
WW092 RWCD Reclaimed Water Discharge	2,836	2,921	3,008	3,099	3,192	15,056
WW255 Combs ALA to Schnepf	8,991	9,261	9,539	9,825	10,120	47,735
WW256 Kenworthy: Combs to Hashknife	3,873	3,989	4,108	4,232	4,359	20,560
WW257 Meridian Rd: Germann to Frye	4,965	5,114	5,267	5,425	5,588	26,360
TBD Sundance Rd: San Tan Flats to Borgata (Crismon)	-	-	980	1,010	1,040	3,030



CIP Impacts on Operations and Maintenance

	FY 22/23 Requested	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 Year Projection
Wastewater Projects - Resource Projects						
WW501 Encanterra Construction	\$ 1,591	\$ 1,639	\$ 1,688	\$ 1,739	\$ 1,791	\$ 9,994
WW502 Frisbee Park Recharge Facility	1,591	1,639	1,688	1,739	1,791	9,994
WW274 RWCD Basin	4,774	4,917	5,065	5,217	5,373	25,346
ST14 Frisbee Park Transmission Line	-	3,278	3,377	3,478	3,582	13,715
Wastewater Projects - Miscellaneous Projects						
ST05 GWRP 2027 Plant Expansion (10% of \$40M)	\$ 12,731	\$ 13,113	\$ 13,506	\$ 13,911	\$ 14,329	\$ 67,590
ST06 GWRP 2027 Plant Expansion (90% of \$40M)	152,770	157,353	162,073	166,935	171,944	811,075
WW058 GWRP Capital Construction	1,763	1,816	1,870	1,927	1,984	9,361
WW059 Sewer Dosing Sites	955	983	1,013	1,043	1,075	5,069
WW075 Utilities Corp Yard Building and Improvements	6,857	7,062	7,274	7,493	7,717	36,404
WW089 WW089 - OCOTILLO:MERIDIAN TO IRONWOOD	3,616	3,724	3,836	3,951	4,069	19,195
WW090 WW090 - CHANDLER HTS:POWER TO SOSSAMAN	2,387	2,459	2,532	2,608	2,687	12,673
GWRP 2018 Plant Expansion - Expansion Future Buildout						
WWT07 34%	9,881	10,177	10,483	10,797	11,121	52,459
WWT08 GWRP 2018 Plant Expansion - Rerating Capacity 29%	8,410	8,662	8,922	9,190	9,465	44,648
WWT09 GWRP 2018 Plant Expansion - Renovations 37%	10,826	11,150	11,485	11,829	12,184	57,474
WWT10 GWRP Plant Improvements	1,512	1,558	1,605	1,653	1,702	8,030
WWT11 GWRP Equipment Replacement / Lifecycle	2,681	2,761	2,844	2,929	3,017	14,233
WWT12 GWRP Major Plant Improvements	-	-	4,563	4,700	4,841	14,105
ST11 GWRP Reclaimed Water Storage Tank	-	-	9,114	9,388	9,669	28,172
WW270 Schnepf: Combs to Hashknife	4,201	4,327	4,457	4,591	4,728	22,305
WW271 Schnepf: Hashknife to Skyline	4,201	4,327	4,457	4,591	4,728	22,305
WW272 Schnepf: Hashknife Lift Station	1,496	1,541	1,587	1,635	1,684	9,394
WW258 Combs: Schnepf to Sierra Vista Reimbursement	1,273	1,311	1,351	1,391	1,433	6,759
WW350 East Park Sewer Lines	-	1,800	1,854	1,910	1,967	7,531
WW601 Germann Rd: Meridian to Ironwood	-	-	6,373	6,565	6,761	19,699
WW602 Germann Rd: Ironwood to Kenworthy	-	-	5,501	5,666	5,836	17,004
WW604 Pecos Rd: Meridian to Ironwood	-	-	5,501	5,666	5,836	17,004
WW608 Kenworthy Rd: Germann to 1/3 Mile North of Germann	-	-	1,166	1,201	1,237	3,603
WW609 Pecos Rd: Ironwood to Kenworthy	-	-	5,501	5,666	5,836	17,004
C8 E Hash Knife Draw Rd: From N Schnepf Rd to Canal	-	-	6,356	6,546	6,743	19,644
C12 N Kenworthy Rd: Combs to QC Wash	-	-	2,201	2,267	2,335	6,802
C78 Pump station at RWCD delivery point	-	-	5,487	5,652	5,821	16,960
C84 Ironwood Road: Germann to Pecos	-	-	3,498	3,603	3,711	10,812
C86 Rittenhouse & Railroad Rehabilitation (Phs1 and Phs2)	-	-	15,000	15,450	15,914	46,364
TBD Wales Gravel Pit	-	-	38,400	39,552	40,739	118,691
Gravel Pit Recharge (Encanterra Effluent/Lake Recharge Agreement)	-	-	30,000	30,900	31,827	92,727
Wastewater Projects - Reconstruction Projects						
WW026 Power Rd: Chandler Heights to South of Riggs (PWP)	\$ -	\$ -	\$ 669	\$ 689	\$ 710	\$ 2,068
WW064 Power: Ocotillo to Chandler Heights (PWP)	398	410	422	435	448	2,114
WW070 Power Road T Lock Sleeving	5,570	5,737	5,909	6,086	6,269	29,570
WW073 Ocotillo Rd: Signal Butte to Meridian (PWP)	163	168	173	178	184	867
WW074 Chandler Heights: Hawes to Ellsworth (PWP)	262	270	278	286	295	1,392
WW086 Queen Creek Rd: Ellsworth to Signal Butte (PWP)	584	602	620	638	657	3,101
WW205 SR24 Sleeving: Ironwood & Meridian	1,560	1,606	1,654	1,704	1,755	8,280
Total Wastewater Utility	\$ 279,716	\$ 293,186	\$ 450,877	\$ 464,404	\$ 478,336	\$ 1,971,062
Total All	\$ 1,085,686	\$ 1,363,597	\$ 1,773,379	\$ 2,021,738	\$ 2,088,518	\$ 8,337,460



Capital Funds Carryforward

Carry-Forward Budget

As part of the capital budget development process, an assessment is made to identify projects that will be completed by year-end, and those that will carry into the next fiscal year. Projects that will carry forward will have their remaining project budget moved to the next fiscal year. The review process is completed on a project-by-project basis. The following projects and amounts are included in the FY 2022/23 carry-forward.

Transportation Carryforward			
Project	FY 21/22 Under Contract	FY21/22 Remaining Approved Budget	# of Projects
A0009 - TC ALDECOA&DUNCAN:ELLS TO ELLS LOOP	-	5,499,804	
A0115 - OCOTILLO: 226TH TO IRONWOOD	10,551,290	7,351,125	
A0116 - OCOTILLO: SOSSAMAN TO HAWES	1,655,502	10,705,898	
A0207 - ELLSWORTH: RITTENHOUSE TO UPRR-N	83,799	105,000	
A0210 - QUEEN CREEK RD: ELLSWORTH TO 206TH	3,036,005	566,503	
A0401 - HAWES RD-RITTENHOUSE TO OCOTILLO	538,724	53,873	
A0602 - CHANDLER HGTS-HAWES TO SOSSAMAN	1,410,106	91,966	
A0603 - CHANDLER HTS:SOSSAMAN TO POWER	283,962	1,916,891	
A0604 - CHANDLER HTS: RECKER TO POWER	1,229,896	2,730,927	
A0605 - SIGNAL:CHANDLER HTS AT 180TH	203,891	109,818	
A0702 - CRISMON: QUEEN CREEK RD TO GERMANN	-	128,092	
A0801 - SIGNAL BUTTE: OCOTILLO TO QC RD	98,886	2,755	
A0802 - SIGNAL BUTTE: GERMANN TO SR24	-	1,582,416	
A0904 - SOSSAMAN RAILROAD CROSSING @ GERMAN	-	1,500,000	
A1001 - QUEEN CREEK RD:ELLSWORTH TO CRISMON	6,098,417	544,224	
A1002 - QC RD-ELLSWORTH TO SIGNAL BUTTE	972,194	15,512	
A1404 - POWER: BROOKS FARM TO CHAND HGTS	2,718,447	1,820,869	
A1405 - POWER: CHANDLER HTS TO RIGGS	-	1,000,000	
A1505 - MERIDIAN: COMBS TO QC WASH	4,748,992	54,839	
A1506 - MERIDIAN - GERMANN TO SR24	4,500	6,250,713	
A1507 - MERIDIAN ROAD: QC ROAD TO GERMANN	11,969,787	-	
A1702 - 220TH: RYAN RD TO QUEEN CREEK RD	-	32,646	
A2001 - RYAN: CRISMON TO 220TH	-	108,576	
A2220 - IRONWOOD - GERMANN TO OCOTILLO	18,505	85,569	
D0004 - CLOUD & SOSSAMAN DRAINAGE	14,028	42,452	
D0013 - VIA JARDINES WASH CROSSING	-	500,000	
I0032 - QUEEN CREEK @ 188TH STREET	280,037	84,047	
I0037 - TS: GARY RD & GRANGE PARKWAY	17,020	631,500	
I0069 - SIGNAL@ OCOTILLO & SCOTTLAND	-	300,000	
I0071 - ELLSWORTH @ SAN TAN BLVD (T.S.)	264,600	30,311	
State Land Infrastructure Placeholder	-	5,000,000	
Current Year Projects Partially Under Contract & Remaining	46,198,587	48,846,328	31
Grand Total to Carry Forward		95,044,915	



Capital Funds Carryforward

General Capital Carryforward			
Project	FY 21/22 Under Contract	FY21/22 Remaining Approved Budget	# of Projects
MF009 - FIRE STATION #5	2,461,949	1,034,567	
MF010 - FIRE STATION #2 PERMANENT FACILITY	1,954,234	77,273	
MF011 - FIRE RESOURCE CENTER	277,243	4,677,967	
MF012 - STREET SWEEPER WASHOUT FACILITY	-	406,300	
MF017 - FOF FUEL YARD	-	500,000	
MF018 - PW FIELD OPS FACILITY PHASE 2	-	6,500,000	
P0615 - MANSEL CARTER PHASE 2	-	1,000,000	
P0620 - EAST PARK DRAINAGE	1,248,716	7,000,000	
P0625 - EAST PARK	-	1,000,000	
RQ010 - AQUATIC CENTER	-	1,000,000	
RQ020 - MULTI-GEN CENTER	-	1,000,000	
TE100 - QC WASH TRAIL: CRISMON-RITTENHOUSE	222,957	44,039	
TE101 - QC WASH TRAIL: RITTENHOUSE-MERIDIAN	51,037	3,500	
TE201 - SONOQUI WASH - HAWES:CRISMON CONSTR	2,185,415	244,988	
Current Year Projects Partially Under Contract & Remaining	8,401,550	24,488,634	14
Grand Total to Carry Forward		32,890,184	



Capital Funds Carryforward

Water Carryforward			
Project	FY 21/22 Under Contract	FY21/22 Remaining Approved Budget	# of Projects
MF014 - MSB REMODEL PHASE 2	9,939	180,502	
WA007 - SOSSAMAN WELL	56,264	-	
WA020 - BARNEY WELL, RESERVOIR, BOOSTER	5,034,203	5,400,231	
WA021 - MERIDIAN RD: BARNEY TANK TO PIMA	443,027	-	
WA022 - PIMA RD: MERIDIAN TO IRONWOOD	100,236	57,497	
WA078 - CHURCH FARMS EAST WELL	296,274	304,847	
WA098 - PRV-OCOTILLO AND FULTON DR.	-	48,381	
WA107 - NEW UTILITIES BILLING SOFTWARE	192,792	327,000	
WA119 - RITTENHOUSE RD: COMBS TO CLOUD	97,979	-	
WA126 - POWER RD: OCOTILLO TO CHANDLER HEIGH	7,066	-	
WA149 - DUNCAN: ELLSWORTH TO ELLS LOOP +N.S	-	410,360	
WA152 - QC RD: ELLSWORTH TO CRISMON	-	76,943	
WA173 - POWER: CHANDLER HTS TO RIGGS	-	27,692	
WA176 - OCOTILLO: SOSSAMAN TO HAWES	-	1,201,350	
WA189 - GARY EAST WELL - MERIDIAN CROSSING	-	15,975	
WA192 - MERIDIAN RD & COMBS PRV	-	102,590	
WA193 - BARNEY FARMS LAKE WELL	8,614	19,982	
WA195 - OCOTILLO: MERIDIAN TO IRONWOOD	477,985	35,239	
WA196 - CHANDLER HTS: RECKER TO POWER	30,670	-	
WA202 - HARVEST TANK & SITE	3,388,082	-	
WA250 - SCHNEPF: QC WASH PAST COMBS	20,222	918,595	
WA254 - QC RD: CRISMON TO SIGNAL BUTTE	-	51,295	
WA257 - MERIDIAN: GERMANN TO FRYE	6,392	185,714	
WA270 - SCHNEPF: COMBS TO HASHKNIFE	30,565	480,783	
WA271 - SCHNEPF: HASHKNIFE TO SKYLINE	34,921	397,206	
WA273 - LAREDO 750' EAST OF SCHNEPF	-	168,058	
WA276 - DIVERSIFIED: UPFIT WELL #1	21,497	431,797	
WA277 - DIVERSIFIED: UPFIT COMBS RANCH WELL	153,042	211,301	
WA288 - UTILITIES ADMIN BUILDING (FOF)	6,205	1,304,884	
WA290 - HOME PLACE EAST WELL	325,225	946,575	
WA291 - HOME PLACE NORTH WELL	145,954	1,067,817	
WA292 - HOME PLACE SOUTH WELL	132,144	1,253,304	
WA294 - HOME PLACE IRR: KENWORTHY-SCHNEPF	-	645,005	
WA295 - QUAIL RUN: SKYLINE TO ROLL RIDGE RD	-	315,024	
WA296 - ROLLING RIDGE: QUAIL RUN-SIERRA VST	-	621,440	
WA298 - SIERRA VISTA: SKYLINE SO. 1/2 MILE	-	428,753	
WA306 - CHNDLR HGHTS: HAWES-ELLSWORTH (PWP)	-	26,993	
WA350 - EAST PARK WATER LINES	-	600,000	
WA351 - EAST PARK WELL	-	100,000	
WA352 - EAST PARK LAKE	-	100,000	
Current Year Projects Partially Under Contract & Remaining	11,019,298	18,463,136	40
Grand Total to Carry Forward		29,482,433	



Capital Funds Carryforward

Wastewater Carryforward			
Project	FY 21/22 Under Contract	FY21/22 Remaining Approved Budget	# of Projects
MF014 - MSB REMODEL PHASE 2	18,290	71,599	
WW058 - GWRP CAPITAL CONSTRUCTION	886,874	31,773	
WW063 - ALDECOA: ELLSWORTH TO ELLSWORTH LOO	-	410,360	
WW064 - POWER: OCOTILLO TO CHANDLER HEIGHTS	-	125,120	
WW068 - MERIDIAN RD:COMBS TO RED FERN PH II	-	307,770	
WW071 - WATER RESOURCES MASTER PLAN	302,584	-	
WW072 - DUNCAN:ELLSWORTH TO ELLS LOOP	-	436,008	
WW073 - OCOTILLO:SIGNAL BUTTE TO MERIDIAN	129,377	78,272	
WW075 - UTILITIES CORP YARD & IMPROVEMENTS	2,659	729,103	
WW091 - EMPIRE: 209TH TO 220TH	-	100,000	
WW092 - PECOS RD RECLAIMED WATER DISCHARGE	141,848	53,917	
WW096 - MERIDIAN: QUEEN CREEK TO GERMANN	33,450	11,271	
WW099 - BARNEY 80 WW PROJECT	-	282,260	
WW205 - SR24 SLEEVING: IRONWOOD-MERIDIAN	-	315,000	
WW210 - COMPREHENSIVE UTILITY MASTER PLAN	76,612	-	
WW257 - MERIDIAN: GERMANN TO FRYE	7,271	348,881	
WW274 - RWCD BASIN	-	200,000	
WW350 - EAST PARK SEWER LINES	-	600,000	
WW501 - RECHARGE LAKE CONSTRUCTION	-	150,000	
WWT07 - GWRP EXPANSION 2018 FUTURE BUILDOUT	235,891	813,084	
WWT08 - GWRP 2018 EXPANSION - RERATING	201,202	687,878	
WWT09 - GWRP 2018 EXPANSION - RENOVATIONS	256,705	907,589	
Current Year Projects Partially Under Contract & Remaining	2,292,763	6,659,885	18
Grand Total to Carry Forward		8,952,648	



Capital Funds Five-Year Projections

Transportation Infrastructure Improvement Fund

DRAINAGE & TRANSPORTATION FUND	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Transfers In - Operating Budget	\$ 3,377,700	\$ 3,381,300	\$ 3,400,000	\$ 4,400,000	\$ 4,900,000	\$ 5,400,000	\$ 5,900,000	\$ 24,000,000
Transfer In - Construction Sales Tax (Growth Projects)	3,411,599	7,028,875	13,144,661	11,771,223	15,049,083	11,594,300	-	51,559,267
Transfer In - Construction Sales Tax (Development Agreements)	-	3,300,000	890,000	-	-	-	-	890,000
Transfers In - Impact Fees (Growth Projects)	2,516,578	12,537,115	9,531,275	4,861,335	4,190,228	2,494,168	-	21,077,006
Bond/Loan Proceeds	-	-	-	-	-	-	-	-
Contingency Funding	-	12,500,000	20,000,000	-	-	-	-	20,000,000
Third Party Contributions	2,504,417	14,438,253	16,828,633	2,301,418	5,207,162	2,180,552	-	26,517,765
Other Revenue	-	-	39,500,000	9,571,050	4,414,208	31,500,000	-	84,985,258
Interest income	25,532	150,000	150,000	80,000	20,000	-	-	250,000
TOTAL REVENUES/SOURCES	\$11,835,826	\$ 53,335,543	\$103,444,569	\$ 32,985,026	\$ 33,780,681	\$ 53,169,020	\$ 5,900,000	\$229,279,297
EXPENDITURES/USES								
Projects	\$23,739,556	\$133,709,692	\$ 62,272,500	\$ 31,119,514	\$ 30,282,500	\$ 48,508,750	\$ -	\$172,183,264
Project Management Expenses	963,635	3,199,352	3,234,265	3,363,636	3,498,181	3,638,108	3,783,633	17,517,822
Contingency/Carryforward	-	(95,044,915)	95,044,915	-	-	-	-	95,044,915
Fund Contingency	-	-	20,000,000	-	-	-	-	20,000,000
TOTAL EXPENDITURES/USES	\$24,703,191	\$ 41,864,129	\$180,551,680	\$ 34,483,150	\$ 33,780,681	\$ 52,146,858	\$ 3,783,633	\$304,746,001
SOURCES OVER/(UNDER) USES	(12,867,365)	11,471,414	(77,107,111)	(1,498,123)	-	1,022,162	2,116,367	
Beginning Balance	\$80,001,185	\$ 67,133,820	\$ 78,605,234	\$ 1,498,123	\$ -	\$ -	\$ 1,022,162	
Projected Ending Fund Balance (1)	\$67,133,820	\$ 78,605,234	\$ 1,498,123	\$ -	\$ -	\$ 1,022,162	\$ 3,138,529	

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 Budget, 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. The contingency amount included for FY 2022/23 is \$115 million, of which \$95 million is for projects currently under contract or approved in prior years that need to carry forward. In addition, \$20 million of expenditure authority is included for any unplanned projects that may arise after budget adoption.

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 2022/23												
Project Title	#	Project Total	3rd Party	Town	Prior Year Actuals	Revised FY 2022	Recommended FY2023	FY2024	FY 2025	FY 2026	FY 2027	Beyond 5
Infrastructure Improvement Plan (IIP) Projects:												
Town Center Street N/S: Duncan to Ocotillo	A0008	-	-	-	-	-	-	-	-	-	-	-
Aldecoa & Munoz: Ellsworth Loop to Ellsworth	A0009	5,527,886	-	5,527,886	27,886	5,500,000	-	-	-	-	-	-
Ocotillo Road : Power to Recker	A0107	3,345,546	2,019,394	1,326,152	3,345,546	-	-	-	-	-	-	-
Ocotillo Rd: West of Railroad to 218th	A0114	2,756,467	109,213	2,647,254	2,756,467	-	-	-	-	-	-	-
Ocotillo Road: 226th to Ironwood	A0115	20,904,308	1,002,596	19,901,712	1,283,858	19,620,450	-	-	-	-	-	-
Ocotillo Road: West of Sossaman Rd to Hawes Rd	A0116	13,808,159	-	13,808,159	1,392,493	12,415,666	-	-	-	-	-	-
Ellsworth Rd: Ryan to Germann	A0206	3,932,144	161,348	3,770,795	3,932,144	-	-	-	-	-	-	-
Ellsworth: Rittenhouse to UPRR-N	A0207	4,199,951	1,449,951	2,750,000	11,152	2,188,799	-	2,000,000	-	-	-	-
Rittenhouse Rd: Village Loop North to Alliance Lumber	A0306	-	-	-	-	-	-	-	-	-	-	-
	A0307	20,612,305	2,627,000	17,985,305	18,706,082	1,906,223	-	-	-	-	-	-
Hawes Road: Ocotillo to Rittenhouse	A0401	6,592,597	1,055,501	5,537,096	-	592,597	6,000,000	-	-	-	-	-
Hawes Road @ Creekview Ranches	A0402	290,950	-	290,950	290,950	-	-	-	-	-	-	-
Riggs Road: Ellsworth to Meridian	A0510	22,552,423	6,443,985	16,108,438	22,044,461	507,962	-	-	-	-	-	-
Riggs Road: Hawes to Power (QC Irrigation)	A0520	1,166,230	-	1,166,230	1,166,230	-	-	-	-	-	-	-
Chandler Hts: Hawes to Ellsworth	A0601	3,000,000	-	3,000,000	-	500,000	-	2,500,000	-	-	-	-
Chandler Hts: Sossaman to Hawes	A0602	14,296,105	-	14,296,105	7,905	1,013,200	2,482,500	10,792,500	-	-	-	-
Chandler Hts: Power to Sossaman	A0603	13,306,736	-	13,306,736	2,210,029	11,096,707	-	-	-	-	-	-
Crismson Road: Queen Creek to Germann	A0702	2,705,386	1,998,363	707,023	2,577,294	128,092	-	-	-	-	-	-
Signal Butte: Ocotillo to Queen Creek	A0801	426,115	-	426,115	38,585	387,530	-	-	-	-	-	-
Queen Creek Road: Ellsworth to Crismson	A1001	7,600,624	-	7,600,624	594,079	7,006,545	-	-	-	-	-	-
Queen Creek Road: Ellsworth to Signal Butte	A1002	12,593,986	1,457,685	11,136,301	9,705,871	2,888,114	-	-	-	-	-	-
Germann Rd: Ellsworth to Crismson	A1203	3,500,000	-	3,500,000	-	500,000	-	3,000,000	-	-	-	-
Power Road: Ocotillo to Brooks Farms	A1403	6,424,215	-	6,424,215	6,424,215	-	-	-	-	-	-	-
Power Road: Brooks Farms to Chandler Heights	A1404	7,153,691	-	7,153,691	1,341,556	5,812,135	-	-	-	-	-	-
Power Road: Chandler Heights to Riggs	A1405	7,500,000	452,315	7,047,685	-	1,000,000	6,500,000	-	-	-	-	-
Power Road: Riggs to Hunt Hwy	A1406	13,335,000	6,667,500	6,667,500	-	-	-	3,633,750	6,467,500	3,233,750	-	-
Meridian Road: Combs to Queen Creek Wash	A1505	10,993,690	5,496,845	5,496,845	4,327,115	6,666,574	-	-	-	-	-	-
Meridian Road: Queen Creek Road to Germann	A1507	13,336,249	6,668,124	6,668,124	-	13,336,249	-	-	-	-	-	-
220th: Queen Creek to Ryan	A1702	2,196,882	719,917	1,476,964	864,236	32,646	1,300,000	-	-	-	-	-
196th: Ocotillo to Appleby 2	A1802	1,682,548	-	1,682,548	1,682,548	-	-	-	-	-	-	-
Appleby 2: Sossaman to 196th	A1803	1,669,525	-	1,669,525	1,669,525	-	-	-	-	-	-	-
Ryan Road: Crismson to Signal Butte	A2001	8,702,373	-	8,702,373	393,797	108,576	8,200,000	-	-	-	-	-
Hunt Hwy: Power to Sossaman	A2101	6,043,264	3,021,632	3,021,632	-	-	-	1,293,264	3,750,000	1,000,000	-	-
Ellsworth @ Queen Creek Alignment	I0010	7,314,614	755,000	6,559,614	7,314,614	-	-	-	-	-	-	-
Traffic Signal: Riggs & Hawes	I0028	496,919	-	496,919	496,919	-	-	-	-	-	-	-
Traffic Signal: Ellsworth @ Via de Palmas	I0060	272,274	-	272,274	272,274	-	-	-	-	-	-	-
Traffic Signal: Ocotillo @ Victoria	I0061	288,574	250,000	38,574	288,574	-	-	-	-	-	-	-
Traffic Signal: Ocotillo & Scotland Court	I0069	300,000	-	300,000	-	300,000	-	-	-	-	-	-
Subtotal		250,827,735	42,385,464	208,442,271	95,166,405	93,508,066	24,482,500	23,219,514	10,217,500	4,233,750	-	-
Other Road Projects:												
Queen Creek Rd: Ellsworth to 206th	A0210	4,418,443	-	4,418,443	64,965	4,353,479	-	-	-	-	-	-
Chandler Heights: Recker to Power	A0604	5,878,500	5,878,500	-	592,061	5,286,439	-	-	-	-	-	-
Sossaman Railroad Crossing @ Germann	A0904	1,500,000	1,005,000	495,000	-	1,500,000	-	-	-	-	-	-
Meridian Rd: Germann to State Route 24 (IGA)	A1506	9,399,373	4,699,686	4,699,686	697,249	8,702,124	-	-	-	-	-	-
Ironwood Road Improvements	A2220	1,000,000	-	1,000,000	884,923	115,078	-	-	-	-	-	-
Crismson: Cloud to Riggs (Jorde Farms)	TBD	2,100,000	-	2,100,000	-	-	2,100,000	-	-	-	-	-
Cloud and Ellsworth Roads (Earnhardt)	TBD	440,000	-	440,000	-	-	440,000	-	-	-	-	-
State Land Infrastructure Placeholder	TBD	82,000,000	-	82,000,000	-	5,000,000	34,500,000	7,500,000	3,500,000	31,500,000	-	-
Sossaman: Sonoqui Wash to Riggs	TBD	13,470,000	-	13,470,000	-	-	-	-	7,220,000	6,250,000	-	-
Sossaman: Riggs to Empire	TBD	8,005,000	-	8,005,000	-	-	-	-	5,005,000	3,000,000	-	-
Hawes: Chandler Heights to Ocotillo	TBD	7,865,000	-	7,865,000	-	-	-	-	4,340,000	3,525,000	-	-
Subtotal		136,076,316	11,583,186	124,493,130	2,239,196	24,957,119	37,040,000	7,500,000	20,065,000	44,275,000	-	-
Roads Outside Town Limits:												
Interchange @ Ellsworth and SR24 (IGA)	A0209	820,026	-	820,026	820,026	-	-	-	-	-	-	-
Signal Butte: Germann to State Route 24 (IGA)	A0802	12,000,000	12,000,000	-	3,936	11,996,064	-	-	-	-	-	-
Subtotal		12,820,026	12,000,000	820,026	823,962	11,996,064	-	-	-	-	-	-
Drainage Projects:												
Cloud Road Drainage	D0004	450,000	-	450,000	393,520	56,480	-	-	-	-	-	-
Via Jardines Wash Crossing	D0013	500,000	-	500,000	-	500,000	-	-	-	-	-	-
Sonoqui Wash Erosion Repairs	D0200	115,237	-	115,237	115,237	-	-	-	-	-	-	-
Subtotal		1,065,237	-	1,065,237	508,757	556,480	-	-	-	-	-	-
Traffic Signal Projects:												
Traffic Signal: Chandler Heights @ 180th	A0605	580,822	350,000	230,822	38,859	541,963	-	-	-	-	-	-
Traffic Signal: Queen Creek @ 188th	I0032	400,000	155,000	245,000	-	400,000	-	-	-	-	-	-
Traffic Signal: Gary Road and Grange Parkway	I0037	650,000	500,000	150,000	-	650,000	-	-	-	-	-	-
Traffic Signal: Germann Road and 196th Street	I0038	800,000	250,000	550,000	-	800,000	-	-	-	-	-	-
Traffic Signal: Ellsworth @ San Tan Blvd	I0071	300,000	-	300,000	-	300,000	-	-	-	-	-	-
Traffic Signals (2): Harvest	I0082	300,000	300,000	-	-	-	300,000	-	-	-	-	-
Traffic Signal: Cloud & Ellsworth (Earnhardt)	TBD	450,000	-	450,000	-	-	450,000	-	-	-	-	-
Traffic Signal: Power Road @ San Tan	TBD	400,000	-	400,000	-	-	-	400,000	-	-	-	-
Subtotal		3,880,822	1,555,000	2,325,822	38,859	2,691,963	750,000	400,000	-	-	-	-
Project Management Costs		46,219,187	-	46,219,187	4,188,903	3,199,352	3,234,265	3,363,636	3,498,181	3,638,108	3,783,633	21,313,110
Total		450,889,323	67,523,650	383,365,673	102,966,083	136,909,044	65,506,765	34,483,150	33,780,681	52,146,858	3,783,633	21,313,110



Capital Funds Five-Year Projections

General Capital Improvement Fund

GENERAL CIP FUND	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Adopted	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Public Safety								
Public Safety Fire - Transfers from Fire Impact Fees (Growth)	\$ 3,365,042	\$ 2,244,016	\$ 1,440,000	\$ -	\$ -	\$ -	\$ -	\$ 1,440,000
Public Safety Fire - Transfers from Operating (Non-Growth)	106,752	4,040,428	1,560,000	-	1,000,000	-	1,000,000	3,560,000
Public Safety Police - Transfers from Public Safety Impact Fees (Growth)	858,028	585,610	-	-	-	-	-	-
Public Safety Police - Transfers from Operating (Non-Growth)	-	-	500,000	-	2,000,000	2,000,000	-	4,500,000
Other Revenue	-	-	3,000,000	-	-	-	-	3,000,000
Parks & Trails								
Bond Proceeds	-	138,000,000	-	-	-	-	-	-
Parks & Trails - Transfers from Parks Impact Fees (Growth)	427,304	5,078,975	22,304,488	1,300,000	2,302,150	3,400,000	5,600,000	34,906,638
Parks - Operating Transfers (Non-Growth)	30,417	4,124,358	-	-	-	-	-	-
Bond Proceeds - Jorde Park & Future Parks Land Purchase	-	10,000,000	-	-	-	-	27,000,000	27,000,000
Cost Share - Outside Agency/3rd Party/Grant	122,358	3,500,000	624,358	-	-	-	-	624,358
Other Project - Transfers								
Transfers from Operating Funds	191,900	7,000,000	-	-	-	-	-	-
Contingency Funding	-	2,500,000	-	-	-	-	-	-
Interest Income	6,093	-	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$ 5,107,895	\$ 177,073,387	\$ 29,428,846	\$ 1,300,000	\$ 5,302,150	\$ 5,400,000	\$ 33,600,000	\$ 75,030,996
EXPENDITURES/USES								
Public Safety								
Fire Resource Center	\$ 12,492	\$ 4,994,281	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Fire Station #2 (Police Impact Fees = \$845,662)	2,747,454	6,031,047	-	-	-	-	-	-
Fire Station #4 (Police Impact Fees = \$722,500)	3,827,886	485,939	-	-	-	-	-	-
Fire Station -#5 (Police Impact Fees = \$905,100)	2,190,335	7,410,459	-	-	-	-	-	-
Fire Pumper	-	975,000	-	-	1,000,000	-	1,000,000	2,000,000
Police - Evidence Facility	-	-	500,000	-	-	-	-	500,000
Police - Radio Towers & Infrastructure	-	-	-	-	2,000,000	2,000,000	-	4,000,000
Police - Land Purchase	-	-	3,000,000	-	-	-	-	3,000,000
Parks								
Frontier Family Park - Drainage Design	199,750	-	-	-	-	-	-	-
Frontier Family Park - Drainage Construction	-	8,248,716	-	-	-	-	-	-
Mansel Carter Phase 2	-	1,000,000	8,000,000	-	-	-	-	8,000,000
Frontier Family Park	-	1,000,000	61,000,000	-	-	-	-	61,000,000
Aquatic Center	-	1,000,000	24,000,000	-	-	-	-	24,000,000
Multi-Gen Center	-	1,000,000	39,000,000	-	-	-	-	39,000,000
Design / Development Placeholder - Future Parks	-	1,000,000	-	-	-	-	-	-
Land Acquisition Placeholder - Future Parks	-	10,000,000	-	-	-	-	27,000,000	27,000,000
Southeast Park - Land Purchase	-	-	23,000,000	-	-	-	-	23,000,000
Southeast Park - Design	-	-	-	-	-	-	5,600,000	5,600,000
Trails								
QC Wash Trail Improvements - Crismon to Rittenhouse	47,765	319,060	2,072,640	-	-	-	-	2,072,640
QC Wash Trail Improvements - Rittenhouse to Meridian	4,838	60,833	-	1,300,000	-	3,400,000	-	4,700,000
Signal Butte Road Trail Alignment	686	-	-	-	-	-	-	-
Sonoqui Wash - Riggs Road Channel - Hawes to Ellsworth	135,409	983	-	-	-	-	-	-
Sonoqui Wash - Hawes: Crismon Construction	-	2,526,359	-	-	-	-	-	-
Sonoqui Wash - Riggs Road Channel - Ellsworth to Crismon	131,275	3,831	-	-	-	-	-	-
Sonoqui Wash Power to Recker	-	-	-	-	1,346,000	-	-	1,346,000
SRP Utility Easement Trail - Ellsworth to Signal Butte	-	-	-	-	956,150	-	-	956,150
Other Project								
Corp Yard - Phase 1 (Non-Utilities)	191,900	-	-	-	-	-	-	-
Street Sweeper Washout	26,603	423,397	-	-	-	-	-	-
FOF Fuel Yard	-	500,000	-	-	-	-	-	-
FOF Expansion for Public Works / CIP	-	6,500,000	-	-	-	-	-	-
OTHER								
Miscellaneous and Debt Issuance	142,370	-	-	-	-	-	-	-
Contingency/Carry Forward	-	(32,890,184)	32,890,184	-	-	-	-	32,890,184
TOTAL EXPENDITURES/USES	\$ 9,658,761	\$ 20,589,720	\$ 196,462,824	\$ 1,300,000	\$ 5,302,150	\$ 5,400,000	\$ 33,600,000	\$ 242,064,974
SOURCES OVER/(UNDER) USES	(4,550,866)	156,483,667	(167,033,978)	-	-	-	-	-
Beginning Balance	\$ 15,173,605	\$ 10,622,739	\$ 167,106,406	\$ 72,428	\$ 72,428	\$ 72,428	\$ 72,428	
Projected Ending Fund Balance (1)	\$ 10,622,739	\$ 167,106,406	\$ 72,428	\$ 72,428	\$ 72,428	\$ 72,428	\$ 72,428	



Capital Funds Five-Year Projections

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 operating funds, and transfers from development impact fee funds for projects 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

Utility Enterprise 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 CIP

WATER CAPACITY FEE & CAPITAL FUND	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Water Capacity Fee	\$ 5,308,801	\$ 5,066,510	\$ 5,257,074	\$ 5,516,712	\$ 5,309,478	\$ 5,771,586	\$ 5,885,922	\$ 27,740,772
Interest Income	398	200,000	200,000	100,000	50,000	10,000	10,000	370,000
Bond Proceeds	-	60,000,000	-	-	-	-	68,000,000	68,000,000
WIFA Loan	-	47,000,000	-	-	-	-	-	-
Transfer in from Water Operating Budget	6,792,551	9,962,004	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$12,101,751	\$122,228,514	\$ 5,457,074	\$ 5,616,712	\$ 5,359,478	\$ 5,781,586	\$ 73,895,922	\$ 96,110,772
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2021 Debt Issue	\$ -	\$ 126,740	\$ 1,954,758	\$ 1,954,758	\$ 1,954,758	\$ 3,653,000	\$ 3,653,000	\$ 13,170,274
PROJECTS - TRANSFERS OUT								
Water Projects	16,190,885	38,870,649	39,401,037	39,817,535	5,434,126	-	47,483,216	132,135,913
OTHER								
Fund Contingency	-	2,500,000	-	-	-	-	-	-
Contingency/Carryover	-	(29,482,433)	29,482,433	-	-	-	-	29,482,433
TOTAL EXPENDITURES/USES	\$16,190,885	\$ 12,014,956	\$ 70,838,228	\$ 41,772,293	\$ 7,388,884	\$ 3,653,000	\$ 51,136,216	\$ 174,788,620
SOURCES OVER/(UNDER) USES	(4,089,134)	110,213,558	(65,381,154)	(36,155,581)	(2,029,406)	2,128,586	22,759,706	
Beginning Balance	\$ (3,444,523)	\$ (7,533,657)	\$ 102,679,901	\$ 37,298,747	\$ 1,143,166	\$ (886,240)	\$ 1,242,346	
Projected Ending Fund Balance (1)	\$ (7,533,657)	\$ 102,679,901	\$ 37,298,747	\$ 1,143,166	\$ (886,240)	\$ 1,242,346	\$ 24,002,053	
Projected Ending Cash Balance (1)	\$ (7,533,657)	\$ 102,679,901	\$ 77,803,667	\$ 41,304,393	\$ 26,470,972	\$ 20,392,394	\$ 50,655,358	

(1) In the schedule above, a negative ending fund balance is shown. This is caused by two things. One, under state law, we must budget and encumber the entire amount of a construction contract in the year we approve the contract, even though it might take two or three years to complete the project. Two, some of the revenue used to pay for the projects is received after the project is completed. Both of these issues cause the expenses to be recorded before the revenues and result in a fund balance deficit. CIP financing plans are done in 10 year cycles with the intention that, at the end of the ten years, the revenues and expenses match up and equal out. To enhance the presentation of the ending financial position of the fund, an ending cash balance amount is also presented. This helps to mitigate the fact that expenses lead revenues for projects.

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the 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 2022/23										
Project Title	Project #	Project Total	Prior Year	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5
			Actual	Revised	Recommended					
Identified Needs										
Thompson (Borgata): Empire to Skyline	WA293	847,600	-	-	-	-	-	-	847,600	-
Hunt Hwy: Sossaman to Hawes	T10	1,204,370	-	-	-	-	-	-	-	1,204,370
Hunt Hwy: Hawes to Ellsworth	T16	1,203,100	-	-	-	-	-	-	-	1,203,100
Hashknife: Kenworthy to Schnepf	T20	5,514,440	-	-	-	-	-	-	-	5,514,440
Crismon: Queen Creek to Ocotillo	T23	227,240	-	-	-	-	-	-	-	227,240
Bell Rd: Hunt to Sun Dance Transmission (Box Canyon Upper Zone Tanks)	T48	1,974,900	-	-	-	-	-	-	-	1,974,900
Meridian Road: Barney Tank to Pima	WA021	784,100	-	-	-	784,100	-	-	-	-
Ocotillo Rd: 186th to Sossaman	WA062	100,959	100,959	-	-	-	-	-	-	-
Germann Rd: Sossaman to 196th	WA063	295,412	-	-	-	295,412	-	-	-	-
Sossaman Rd: Via Del Jardine to Empire Transmission	WA065	3,359,600	-	-	-	3,359,600	-	-	-	-
Riggs Rd: Sossaman to Hawes Rd (PWP)	WA066	513,722	513,722	-	-	-	-	-	-	-
Riggs Road: Ellsworth to Crismon (PWP)	WA067	703,340	703,340	-	-	-	-	-	-	-
Ironwood Rd & Ocotillo & Marilyn	WA077	1,477,058	-	-	-	1,477,058	-	-	-	-
Ocotillo & Meridian PRV	WA098	77,001	28,620	48,381	-	-	-	-	-	-
Hashknife (Encanterra) Waterline & Transmission line: Shea Well to Gantzel Backup Well	WA099	880,198	880,198	-	-	-	-	-	-	-
Meridian Rd & Queen Creek PRV	WA116	205,180	-	102,590	-	102,590	-	-	-	-
Rittenhouse Rd: Combs to Cloud	WA119	369,389	257,840	111,549	-	-	-	-	-	-
Empire Water Line: Gary to Pegasus	WA120	1,207,695	1,207,695	-	-	-	-	-	-	-
Ironwood Rd: Pima to Westbrook	WA121	295,412	-	-	-	295,412	-	-	-	-
Crimson Rd: Queen Creek to Germann	WA123	55,720	55,720	-	-	-	-	-	-	-
Hunt Hwy: Power to Sossaman - Upper Zone	WA129	1,214,270	9,900	-	-	-	-	-	-	1,204,370
Hastings Well & Site	WA138	1,373,995	1,373,995	-	-	-	-	-	-	-
Orchard Ranch Booster to Bellero	WA141	590,971	148	-	-	590,823	-	-	-	-
Meridian Rd: Combs to Red Fern Phase II	WA143	203,962	3,962	-	200,000	-	-	-	-	-
Gary Rd: Combs to Empire (PWP)	WA147	580,257	580,257	-	-	-	-	-	-	-
Duncan St: Ellsworth Loop to Ellsworth & North to Ocotillo	WA149	505,960	-	410,360	95,600	-	-	-	-	-
Riggs Road: Railroad Bore	WA156	1,815,394	1,407,939	-	-	407,455	-	-	-	-
Signal Butte: Germann to Queen Creek	WA161	582,168	582,168	-	-	-	-	-	-	-
Meridian Rd: Germann to Queen Creek	WA162	479,109	478,025	1,084	-	-	-	-	-	-
Germann Rd: Signal Butte to Meridian	WA163	831,455	829,972	1,482	-	-	-	-	-	-
Chandler Heights: Power to Sossaman(PWP)	WA166	1,112,850	1,111,037	1,813	-	-	-	-	-	-
Chandler Heights Rd: Sossaman to Hawes (PWP)	WA167	902,325	-	-	902,325	-	-	-	-	-
Ocotillo Rd: Sossaman to Hawes (PWP)	WA176	1,203,100	-	1,203,100	-	-	-	-	-	-
Signal Butte Rd: Ocotillo to Queen Creek (PWP)	WA178	127,850	127,850	-	-	-	-	-	-	-
Gary East Transmission Line	WA188	225,204	225,204	-	-	-	-	-	-	-
Cloud Road Waterline: Signal Butte to Rittenhouse	WA190	646,528	646,528	-	-	-	-	-	-	-
Airport Road: Coyote Rd. to Schnepf	WA191	178,527	178,527	-	-	-	-	-	-	-
Meridian Rd & Combs PRV	WA192	102,590	-	102,590	-	-	-	-	-	-
Chandler Heights: Recker to Power	WA196	1,387,428	1,295,860	91,568	-	-	-	-	-	-
Links North Well, Site, Boosters, Waterlines, & Irrigation	WA197	1,972,000	1,717,793	254,207	-	-	-	-	-	-
Links South Well & Site	WA198	1,014,025	1,000,387	13,638	-	-	-	-	-	-
Pecan North Well, Irrigation, and Transmission Lines	WA199	746,715	394,748	351,968	-	-	-	-	-	-
Sossaman Waterline: Appleby to Villa Del Jardine & West to Sossaman Tank	WA200	1,459,493	1,429,578	29,915	-	-	-	-	-	-
Gantzel Well Rehab & Equipping	WA201	622,781	558,531	64,250	-	-	-	-	-	-
Harvest Tank, Boosters, & Site	WA202	18,915,141	181,639	11,086,744	5,000,000	2,646,757	-	-	-	-
Signal Butte: Riggs to Empire Water & Irrigation Lines	WA204	736,581	736,581	-	-	-	-	-	-	-
SR-24 Crossing	WA205	350,000	-	175,000	-	175,000	-	-	-	-
Schnepf: Chandler Heights to Combs	WA250	1,423,051	121,451	946,714	354,886	-	-	-	-	-
Meridian Rd: Red Fern to Queen Creek Wash (PWP)	WA253	121,557	121,557	-	-	-	-	-	-	-
Combs Rd: ALA to Schnepf	WA255	388,098	388,098	-	-	-	-	-	-	-
Twin Acres: 196th to Sossaman	WA256	651,435	651,435	-	-	-	-	-	-	-
Meridian Rd: Germann to Frye	WA257	1,319,651	101,588	738,412	479,651	-	-	-	-	-
Davidson Well	WA258	5,009,000	9,000	-	-	-	-	-	-	5,000,000
Chandler Hgths: Meridian to Gantzel	WA259	1,123,036	1,123,036	-	-	-	-	-	-	-
Schnepf: 10" Trans QC Combs-Hashknife	WA262	9,377,974	103,688	-	-	-	-	-	9,274,286	-
Schnepf: Combs to Hashknife	WA270	2,927,765	319,765	480,783	1,344,817	782,400	-	-	-	-
Schnepf: Hashknife to Skyline	WA271	1,198,328	16,682	590,823	-	590,823	-	-	-	-
Combs 680' East of Schnepf (WIFA Diversified)	WA272	129,947	129,947	-	-	-	-	-	-	-
Laredo 750' East of Schnepf (WIFA Diversified)	WA273	168,058	-	168,058	-	-	-	-	-	-
Skyline: Schnepf to Sierra Vista	WA274	45,523	32,405	-	-	-	-	-	-	-
Skyline: Sierra Vista to Quail Run	WA275	45,523	32,405	13,118	-	-	-	-	-	-



Capital Funds Five-Year Projections

Queen Creek Water Capital Improvement Plan FY 2022/23										
Project Title	Project #	Project Total	Prior Year	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5
			Actual	Revised	Recommended					
Diversified: Upfit Well #1 (WIFA Diversified)	WA276	1,544,030	44,030	-	1,500,000	-	-	-	-	-
Diversified: Upfit Combs Ranch Well (WIFA Diversified)	WA277	1,901,347	401,347	175,779	1,324,221	-	-	-	-	-
Home Place (Wales Ranch) East Well & Transmission Line	WA290	1,450,167	150,167	1,300,000	-	-	-	-	-	-
Home Place (Wales Ranch) North Well & Transmission Line	WA291	1,440,166	140,166	1,300,000	-	-	-	-	-	-
Home Place (Wales Ranch) South Well & Transmission Line	WA292	1,650,167	150,167	1,500,000	-	-	-	-	-	-
Home Place Irrigation: Kenworthy to Schnepf (Home Place)	WA294	2,656,957	-	645,005	2,011,952	-	-	-	-	-
East Park Water Lines	WA350	600,000	-	600,000	-	-	-	-	-	-
East Park Well	WA351	1,750,000	-	100,000	1,650,000	-	-	-	-	-
East Park Lake	WA352	2,500,000	-	100,000	2,400,000	-	-	-	-	-
State Lands	WA600	1,204,370	-	-	-	-	-	-	1,204,370	-
Quail Run: Skyline to Rolling Ridge Road (Quail Ranch)	WA295	590,823	-	315,024	275,799	-	-	-	-	-
Rolling Ridge: Quail Run to Sierra Vista (Quail Ranch)	WA296	1,204,370	-	621,440	582,930	-	-	-	-	-
Sierra Vista: Skyline south 1/2 mile (Well 0)	WA298	1,795,193	-	428,753	-	1,366,440	-	-	-	-
Major Equipment Replacement (moved from operating)	WA302	-	-	-	-	-	-	-	-	-
Germann Rd: Meridian to Ironwood	WA601	3,076,140	-	-	3,076,140	-	-	-	-	-
Germann Rd: Ironwood to Kenworthy	WA602	5,310,600	-	-	5,310,600	-	-	-	-	-
Ironwood Drive: Germann Road to Pecos	WA603	1,204,370	-	-	1,204,370	-	-	-	-	-
Pecos Road: Meridian to Ironwood	WA604	1,204,370	-	-	1,204,370	-	-	-	-	-
Frye Road: Meridian to Ironwood	WA605	1,204,370	-	-	-	-	-	-	-	1,204,370
Ironwood Drive: Pecos to Frye	WA606	681,719	-	-	-	681,719	-	-	-	-
1/3 Mile North to Germann: Ironwood to Kenworthy	WA607	1,204,370	-	-	-	1,204,370	-	-	-	-
Kenworthy Road: Pecos to Germann	WA608	2,656,957	-	-	2,656,957	-	-	-	-	-
Pecos Road: Ironwood to Kenworthy	WA609	1,204,370	-	-	1,204,370	-	-	-	-	-
Schnepf Road: 1/4 mile North of Pecos Road to Germann Road	WA610	1,886,089	-	-	-	-	-	-	-	1,886,089
Kenworthy Rd: Pecos Rd to 1/4 mile north of Pecos Rd	WA612	681,719	-	-	-	-	-	-	-	681,719
1/3 mile north of Germann Rd: Kenworthy Rd to Schnepf Rd	WA613	1,204,370	-	-	-	-	-	-	-	1,204,370
Pecos Rd: Kenworthy Rd to Schnepf Rd	WA614	1,204,370	-	-	-	-	-	-	-	1,204,370
Frye Rd: Kenworthy Rd to Schnepf Rd	WA615	1,204,370	-	-	-	-	-	-	-	1,204,370
Frye Rd: Ironwood Rd to Kenworthy Rd	WA616	1,204,370	-	-	-	-	-	-	-	1,204,370
Stagecoach Pass Ave: Schnepf Rd to Kenworthy Rd (Transmission/Transfer)	B38	590,823	-	-	590,823	-	-	-	-	-
Ironwood Rd: Germann to Pima	B43	1,204,370	-	-	-	1,204,370	-	-	-	-
Rolling Ridge Rd: Schnepf to Sierra Vista (Transfer)	B59	1,726,063	-	-	-	1,726,063	-	-	-	-
Signal Butte FCV Station	TBD	75,000	-	-	-	75,000	-	-	-	-
Germann Rd: 204th to Ellsworth	C2	590,200	-	-	-	-	-	-	-	590,200
Germann Rd: 204th to Ellsworth	C2	505,960	-	-	-	-	-	-	-	505,960
Ellsworth Rd: San Tan Blvd to Empire Blvd	C6	590,823	-	-	-	-	-	-	-	590,823
Sun Dance Dr: Crismon Rd to Sossaman Rd	C16	5,185,356	-	-	-	-	-	-	5,185,356	-
Sossaman Rd: Sun Dance Dr to Bell Rd to Box Canyon-upper tank	CS & C17	1,727,800	-	-	-	-	-	-	1,727,800	-
Empire: Ironwood to Gary Rd	C29	3,256,500	-	-	-	-	-	-	-	3,256,500
Combs Rd: Sierra Vista to Schnepf (Transfer)	TBD	1,726,063	-	-	-	-	-	-	1,726,063	-
Sierra Vista: Laredo Ranch to Combs (Transfer)	TBD	863,511	-	-	-	863,511	-	-	-	-
Cortina Zone PRV's: R1, R2 & R3	TBD	908,000	-	-	-	908,000	-	-	-	-
Brooks Farm Zone PRV's: R4 & R5	TBD	327,600	-	-	-	327,600	-	-	-	-
Pima Rd: Meridian to Ironwood with 12" Domestic and 12" Transmission Line	TBD	2,406,200	-	-	-	2,406,200	-	-	-	-
Surface Water Treatment Plant	TBD	120,000,000	-	-	-	-	-	-	-	120,000,000
Germann Rd: Schnepf to WTP	TBD	120,000,000	-	-	-	-	-	-	-	120,000,000
Subtotal		392,210,473	22,655,657	24,087,267	32,467,485	23,173,028	-	-	19,965,475	269,861,561
Miscellaneous/Recurring Projects										
Corp Yard Interim Building & Improvements	MF005	1,202,762	1,202,762	-	-	-	-	-	-	-
MSB Remodel - Phase II	MF014	551,884	17,164	370,320	164,400	-	-	-	-	-
MSB Remodel - Utilities Offices	WA088	459,576	439,565	20,011	-	-	-	-	-	-
Utilities Billing System	WA107	2,276,471	2,223,329	53,142	-	-	-	-	-	-
Goldmine Mountain Parking Lot Water	WA194	205,180	-	102,590	-	102,590	-	-	-	-
Utilities Admin Building (FOF)	WA288	6,179,389	3,528,405	1,325,492	1,325,493	-	-	-	-	-
Subtotal		10,875,262	7,411,225	1,871,555	1,489,893	102,590	-	-	-	-
Reconstruction Projects										
Chandler Heights: Hawes to Ellsworth (PWP)	WA306	935,952	-	26,993	908,959	-	-	-	-	-
Sossaman Well, Boosters, Site, & Tank	WA007	2,432,599	2,256,209	116,327	-	60,063	-	-	-	-
Barney Farm Well, Boosters, Site, & Tank	WA020	16,369,824	4,772,329	11,597,495	-	-	-	-	-	-
Cloud Rd: Power to Sossaman	WA050	11,891	-	11,891	-	-	-	-	-	-
Church Farm East Well, Boosters, Site, Tank, & Waterlines	WA078	6,854,409	6,553,061	301,348	-	-	-	-	-	-
Church Farms West Well & Site	WA079	1,749,138	1,749,138	-	-	-	-	-	-	-



Capital Funds Five-Year Projections

Queen Creek Water Capital Improvement Plan FY 2022/23										
Project Title	Project #	Project Total	Prior Year	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5
			Actual	Revised	Recommended					
Power Rd: Ocotillo to Chandler Heights (PWP)	WA126	460,851	67,069	200,424	-	193,358	-	-	-	-
Rancho Jardines Water Reconstruction (PWP)	WA133	7,706,160	-	-	-	-	-	-	1,926,540	5,779,620
Queen Creek Rd: Ellsworth to Crismon (PWP)	WA152	76,943	-	76,943	-	-	-	-	-	-
Villages Well, Booster, Site, & Waterline	WA157	1,850,400	1,598,895	251,505	-	-	-	-	-	-
Jorde Signal Butte Well and Waterline	WA158	1,605,120	1,572,576	32,544	-	-	-	-	-	-
Power Rd: Chandler Heights to Riggs (PWP)	WA173	27,692	-	27,692	-	-	-	-	-	-
Gary Well & Site	WA189	892,047	892,047	-	-	-	-	-	-	-
Barney Farm Lake Well, Site, & Waterlines	WA193	1,842,000	1,612,737	229,263	-	-	-	-	-	-
Ocotillo: Meridian to Ironwood	WA195	52,092	52,092	-	-	-	-	-	-	-
Queen Creek Rd: Crismon to Signal Butte (PWP)	WA254	51,295	-	51,295	-	-	-	-	-	-
6 Acre Site at Schnepf Rolling Ridge	TBD	9,000,000	-	-	150,000	-	-	-	8,850,000	-
Orchard Ranch/Jorde - Empire West Well Tank and Booster	T28	5,000,000	-	-	-	2,500,000	2,500,000	-	-	-
Jorde - Empire West Well and Water Line	WA159	2,000,000	-	-	-	2,000,000	-	-	-	-
Silver Creek to Via del Jardine & west to Sossaman Tank	TBD	1,204,370	-	-	-	1,204,370	-	-	-	-
ASLD Tank and pump station	ASLD Tank	6,000,000	-	-	-	-	-	-	-	6,000,000
Box Canyon-upper Tank Altitude Valve	R6	271,600	-	-	-	-	-	-	271,600	-
Sossaman Site, Tank & Booster	TBD	5,868,252	-	-	-	2,934,126	2,934,126	-	-	-
Church Farm North Well	B29	1,500,000	-	-	-	1,500,000	-	-	-	-
Ware Farms 2 Well	WF2	1,500,000	-	-	-	1,500,000	-	-	-	-
Ware Farms 1 Well	WF1	1,500,000	-	-	-	1,500,000	-	-	-	-
Diversified Well 4 (Well 0)	DW4	1,500,000	-	-	-	1,500,000	-	-	-	-
Box Canyon-upper Tank	WA018 & WA122	3,500,000	-	-	-	-	-	-	3,500,000	-
Box Canyon-upper Pump Station	TBD	4,000,000	-	-	-	-	-	-	4,000,000	-
Diversified Well #1 Tank & Pump Station	TBD	3,000,000	-	-	3,000,000	-	-	-	-	-
Wales Ranch Ridge Tank, Boosters, & Site	TBD	9,000,000	-	-	-	150,000	-	-	8,850,000	-
Ellsworth Ranch Well Site	TBD	1,500,000	-	-	-	1,500,000	-	-	-	-
Homeplase Lake Fill	TBD	476,700	-	-	476,700	-	-	-	-	-
Ware Farms Lake Fill	TBD	908,000	-	-	908,000	-	-	-	-	-
Subtotal		100,647,335	21,138,046	12,911,827	5,443,659	16,541,917	5,434,126	-	27,398,140	11,779,620
Master Planning Projects										
Repair & Replacement Master Plan (WA134)	WA134	156,320	36,719	-	-	-	-	-	119,601	-
Subtotal		156,320	36,719	-	-	-	-	-	119,601	-
Grand total		503,889,390	51,241,647	38,870,649	39,401,037	39,817,535	5,434,126	-	47,483,216	281,641,181



Capital Funds Five-Year Projections

Wastewater CIP

WASTEWATER CAPACITY FEE & CAPITAL FUND	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total 5 year Projection
	Actual	Revised	Recommended	Requested	Requested	Requested	Requested	
REVENUES/SOURCES								
Wastewater Capacity Fee	\$ 6,151,944	\$ 4,566,042	\$ 4,647,268	\$ 4,606,655	\$ 4,899,647	\$ 5,540,750	\$ 5,610,372	\$ 25,304,692
Interest Income	-	100,000	100,000	50,000	10,000	10,000	10,000	180,000
3rd Party Reimbursement	9,365	-	-	-	-	-	-	-
Bond Proceeds	-	25,000,000	-	-	-	-	50,000,000	50,000,000
WIFA Loan	-	10,000,000	-	-	-	-	-	-
Transfers in from Sewer Operating Budget	2,546,264	1,508,139	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$ 8,707,573	\$ 41,174,181	\$ 4,747,268	\$ 4,656,655	\$ 4,909,647	\$ 5,550,750	\$ 55,620,372	\$ 75,484,692
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2021 Debt Issue	\$ -	\$ 63,929	\$ 566,214	\$ 566,214	\$ 566,214	\$ 1,414,000	\$ 1,414,000	\$ 4,526,642
PROJECTS								
Wastewater Projects	8,328,134	15,983,337	16,320,233	11,480,255	2,982,103	14,585,201	58,449,911	103,817,703
OTHER								
Fund Contingency	-	2,500,000	-	-	-	-	-	-
Contingency/Carryover	-	(8,952,648)	8,952,648	-	-	-	-	8,952,648
TOTAL EXPENDITURES/USES	\$ 8,328,134	\$ 9,594,618	\$ 25,839,095	\$ 12,046,469	\$ 3,548,317	\$ 15,999,201	\$ 59,863,911	\$ 117,296,993
SOURCES OVER/(UNDER) USES	379,439	31,579,563	(21,091,827)	(7,389,814)	1,361,330	(10,448,451)	(4,243,539)	
Beginning Balance	\$ 15,159,284	\$(14,359,892)	\$ 17,219,671	\$(3,872,156)	\$(11,261,970)	\$(9,900,640)	\$(20,349,091)	
Projected Ending Fund Balance (1)	\$(14,359,892)	\$ 17,219,671	\$(3,872,156)	\$(11,261,970)	\$(9,900,640)	\$(20,349,091)	\$(24,592,630)	
Projected Ending Cash Balance (1)	\$(14,359,892)	\$ 17,219,671	\$ 12,213,927	\$ 5,277,834	\$ 5,716,886	\$ 5,323,227	\$ 18,882,486	

(1) In the schedule above, a negative ending fund balance is shown. This is caused by two things. One, under state law, we must budget and encumber the entire amount of a construction contract in the year we approve the contract, even though it might take two or three years to complete the project. Two, some of the revenue used to pay for the projects is received after the project is completed. Both of these issues cause the expenses to be recorded before the revenues and result in a fund balance deficit. CIP financing plans are done in 10 year cycles with the intention that, at the end of the ten years, the revenues and expenses match up and equal out. To enhance the presentation of the ending financial position of the fund, an ending cash balance amount is also presented. This helps to mitigate the fact that expenses lead revenues for projects.

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the 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 Capacity/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 2022/23										
Project Title	Project #	Project Total	Prior Year	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5
			Actual	Revised	Recommended					
Identified Needs										
Future Reconstruction Projects	ST15	905,143	-	-	-	-	119,601	122,699	125,877	536,966
Sundance Rd: San Tan Flats to Borgata (Crismon)	TBD	326,717	-	-	-	326,717	-	-	-	-
Barney 80: Ryan to Germann	TBD	482,034	-	482,034	-	-	-	-	-	-
Ocotillo Rd: Sonoqui to 190th	WW025	1,358,815	524,525	-	-	-	-	-	834,290	-
Cloud Rd: 220th to Rittenhouse	WW027	3,124,850	3,124,850	-	-	-	-	-	-	-
Combs Rd: ALA to Ironwood	WW051	501,471	501,471	-	-	-	-	-	-	-
Riggs Rd: Crismon to Rittenhouse	WW060	1,310,015	1,310,015	-	-	-	-	-	-	-
Sossaman & Riggs to Box Canyon	WW061	2,382,800	-	-	-	-	-	-	2,382,800	-
San Tan Flats to Borgata	WW062	496,650	496,650	-	-	-	-	-	-	-
Aldecoa: Ellsworth to Ellsworth Loop	WW063	410,360	-	125,456	284,904	-	-	-	-	-
Power: Riggs to Hunt Hwy	WW065	1,815,742	-	-	-	-	-	-	1,815,742	-
Riggs Rd: Ellsworth to Crismon	WW067	592,854	592,854	-	-	-	-	-	-	-
Meridian Rd: Combs to Red Fern Phase II - Land Acquisition & Remediation	WW068	307,770	-	307,770	-	-	-	-	-	-
Duncan St: Ellsworth Loop to Ellsworth	WW072	436,008	-	436,008	-	-	-	-	-	-
Signal Butte: Ryan to Germann	WW076	453,343	449,247	4,096	-	-	-	-	-	-
Crismon: Riggs to Empire	WW080	-	-	-	-	-	-	-	-	-
Signal Butte: Riggs to Empire	WW081	1,320,170	1,320,170	-	-	-	-	-	-	-
Queen Creek: 228th to Meridian	WW083	915,149	912,898	2,251	-	-	-	-	-	-
Germann: Signal Butte to Meridian	WW084	843,940	837,938	6,002	-	-	-	-	-	-
Signal Butte: FS#4 To Ryan Rd	WW087	302,952	302,952	-	-	-	-	-	-	-
Empire: 209th to 220th	WW091	100,000	-	100,000	-	-	-	-	-	-
RWCD Reclaimed Water Discharge	WW092	1,470,384	1,274,618	195,766	-	-	-	-	-	-
Meridian Road: Queen Creek to Germann	WW096	106,840	106,840	-	-	-	-	-	-	-
Easement at Tractor Supply	WW098	50,000	-	50,000	-	-	-	-	-	-
Combs ALA to Schnepf	WW255	6,211,510	6,211,510	-	-	-	-	-	-	-
Kenworthy: Combs to Hashknife	WW256	1,571,359	1,301,363	269,996	-	-	-	-	-	-
Meridian Rd: Germann to Frye	WW257	2,164,516	112,535	2,051,981	-	-	-	-	-	-
Subtotal		29,961,393	19,380,437	4,031,359	284,904	326,717	119,601	122,699	5,158,709	536,966
Water Resource Projects										
RWCD Basin	WW274	1,800,000	-	-	-	1,800,000	-	-	-	-
Frisbee Park Transmission Line	ST14	1,000,000	-	-	-	1,000,000	-	-	-	-
Encanterra Construction	WW501	900,000	-	150,000	750,000	-	-	-	-	-
Frisbee Park Recharge Facility	WW502	1,350,000	-	-	-	1,350,000	-	-	-	-
Subtotal		5,050,000	-	150,000	750,000	4,150,000	-	-	-	-
Miscellaneous Projects										
Corp Yard Interim Building & Improvements	MF005	488,121	488,121	-	-	-	-	-	-	-
MSB Remodel Phase II	MF014	535,320	600	534,720	-	-	-	-	-	-
Sossaman to Hawes Upper Tank	C80	2,077,881	-	-	-	-	-	-	-	2,077,881
GWRP 2027 Plant Expansion (10% of \$40M)	ST05	4,000,000	-	-	-	-	-	4,000,000	-	-
GWRP 2027 Plant Expansion (90% of \$40M)	ST06	48,000,000	-	-	-	-	-	-	36,000,000	12,000,000
GWRP Reclaimed Water Storage Tank	ST11	12,506,300	-	-	-	-	-	-	-	12,506,300
Equipment Purchase	TBD	1,408,899	-	578,000	-	30,000	500,000	-	300,899	-
GWRP Capital Construction	WW058	2,557,612	2,214,813	342,799	-	-	-	-	-	-
Sewer Dosing Sites	WW059	392,650	88,561	-	-	104,089	-	100,000	-	100,000
Utilities Corp Yard Building and Improvements	WW075	2,154,390	1,416,455	737,935	-	-	-	-	-	-
Ocotillo: Meridian to Ironwood	WW089	186,474	49,503	136,971	-	-	-	-	-	-
Chandler Heights: Power to Sossaman	WW090	50,747	44,175	6,572	-	-	-	-	-	-
GWRP 2018 Plant Expansion - Expansion Future Buildout 34%	WWT07	5,737,228	4,182,520	1,057,575	-	-	-	-	94,408	402,725
GWRP 2018 Plant Expansion - Rerating Capacity 29%	WWT08	4,463,787	3,567,371	896,415	-	-	-	-	-	-
GWRP 2018 Plant Expansion - Renovations 37%	WWT09	5,725,291	4,551,638	1,173,653	-	-	-	-	-	-
GWRP Plant Improvements	WWT10	434,196	-	326,767	9,766	97,663	-	-	-	-
GWRP Equipment Replacement / Lifecycle	WWT11	502,698	-	256,286	61,603	61,603	61,603	61,603	-	-
GWRP Major Plant Improvements	WWT12	1,050,603	-	-	-	448,805	300,899	300,899	-	-
Combs: Schnepf to Sierra Vista Reimbursement	WW258	28,862	28,862	-	-	-	-	-	-	-
Schnepf: Combs to Hashknife	WW270	16,630	16,630	-	-	-	-	-	-	-
Schnepf: Hashknife to Skyline	WW271	33,709	33,709	-	-	-	-	-	-	-
Hashknife Lift Station	WW272	654,695	654,695	-	-	-	-	-	-	-
East Park Sewer Lines	WW350	600,000	-	600,000	-	-	-	-	-	-



Capital Funds Five-Year Projections

Queen Creek Wastewater Capital Improvement Plan FY 2022/23										
Project Title	Project #	Project Total	Prior Year	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Beyond 5
			Actual	Revised	Recommended					
State Lands	WW600	1,166,000	-	-	-	-	-	-	1,166,000	-
Germann Rd: Meridian to Ironwood	WW601	2,124,440	-	-	2,124,440	-	-	-	-	-
Germann Rd: Ironwood to Kenworthy	WW602	1,833,800	-	-	1,833,800	-	-	-	-	-
Ironwood Dr: Frye to Pecos	WW603	682,000	-	-	-	-	-	-	682,000	-
Pecos Rd: Meridian to Ironwood	WW604	1,833,800	-	-	1,833,800	-	-	-	-	-
1/3 Mile North of Germann: Ironwood to Kenworthy	WW607	1,166,000	-	-	-	-	-	-	-	1,166,000
Kenworthy Rd: Germann to 1/3 Mile North of Germann	WW608	388,520	-	-	388,520	-	-	-	-	-
Pecos Rd: Ironwood to Kenworthy	WW609	1,833,800	-	-	1,833,800	-	-	-	-	-
Meridian Rd: Queen Creek Lift Station to Scalping plant	C1	3,823,752	-	-	-	-	-	-	3,823,752	-
East of Train Track (following Rittenhouse/Gantzel Rd Alignment): Combs Rd to Rolling Ridge	C2	5,932,500	-	-	-	-	-	-	-	5,932,500
E Hash Knife Draw Rd: From N Schnepf Rd to Canal	C8	2,118,505	-	2,118,505	-	-	-	-	-	-
N Kenworthy Rd: Combs to QC Wash	C12	733,600	-	-	733,600	-	-	-	-	-
Germann Rd: Kenworthy to Schnepf	C26	1,166,000	-	-	-	-	-	-	1,166,000	-
E Germann Rd: East from N Schnepf Rd	C14	648,000	-	-	-	-	-	-	-	648,000
N Schnepf Rd: From E Germann Rd to E Pima Rd	C15	1,167,540	-	-	-	-	-	-	1,167,540	-
East from N Schnepf Rd between E Pima Rd and E Ranch Rd	C16	253,440	-	-	-	-	-	-	-	253,440
E Pima Rd: From N Schnepf Rd to Canal	C17	1,213,300	-	-	-	-	-	-	-	1,213,300
Schnepf Rd: SR24 to Pecos	C34	1,023,400	-	-	-	-	-	-	-	1,023,400
Meridian & Queen Creek Lift Station to Scalping Plant	C61	2,479,000	-	-	-	-	-	-	2,479,000	-
Hawes Rd & Arroya Ct Pump Back Station	C63	3,614,000	-	-	-	-	-	-	-	3,614,000
Hawes Rd & Arroya Ct to QC LS (Force Main)	C64	9,524,928	-	-	-	-	-	-	-	9,524,928
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
Solids Handling at GWRP	C77	6,000,000	-	-	-	-	-	-	6,000,000	-
Pump station at RWCD delivery point	C78	1,829,000	-	-	-	1,829,000	-	-	-	-
Meridian Gravel Pit water reclamation plant	C79	33,700,000	-	-	-	-	-	-	-	33,700,000
Pecos Road: Kenworthy to Schnepf	C83	1,166,000	-	-	-	-	-	-	-	1,166,000
Ironwood Road: Germann to Pecos	C84	1,166,000	-	-	1,166,000	-	-	-	-	-
Rittenhouse & Railroad Rehabilitation (Phs1 and Phs2)	C86	5,000,000	-	-	2,500,000	-	-	-	-	2,500,000
Wales Gravel Pit	TBD	12,800,000	-	-	2,800,000	-	-	8,000,000	-	2,000,000
Gravel Pit Recharge (Encanterra Effluent/Lake Recharge Agreement)	WW640	10,000,000	-	2,000,000	-	4,000,000	2,000,000	2,000,000	-	-
Subtotal		239,955,872	17,337,653	10,766,200	15,285,329	6,571,160	2,862,502	14,462,502	52,879,599	119,790,927
Reconstruction Projects										
Power Rd: Chandler Heights to South of Riggs (PWP)	WW026	218,842	218,842	-	-	-	-	-	-	-
Riggs Rd & Sossaman Intersection (PWP)	WW052	128,659	128,659	-	-	-	-	-	-	-
Power: Ocotillo to Chandler Heights (PWP)	WW064	157,503	32,383	125,120	-	-	-	-	-	-
Power Road T Lock Sleeving	WW070	1,398,647	1,398,647	-	-	-	-	-	-	-
Ocotillo Rd: Signal Butte to Meridian (PWP)	WW073	207,649	-	207,649	-	-	-	-	-	-
Chandler Heights: Hawes to Ellsworth (PWP)	WW074	82,378	-	-	-	82,378	-	-	-	-
Queen Creek Rd: Ellsworth to Signal Butte (PWP)	WW086	209,658	209,658	-	-	-	-	-	-	-
SR24 Sleeving: Ironwood & Meridian	WW205	315,000	-	315,000	-	-	-	-	-	-
Subtotal		2,718,335	1,988,188	647,769	-	82,378	-	-	-	-
Master Planning Projects										
Water Resources Master Plan 2018	WW071	1,586,867	253,307	283,561	-	350,000	-	-	350,000	350,000
Comprehensive Utility Master Plan	WW210	356,457	252,009	104,448	-	-	-	-	-	-
Study Costs	TBD	61,603	-	-	-	-	-	-	61,603	-
Subtotal		2,004,927	505,315	388,009	-	350,000	-	-	411,603	350,000
Grand Total		279,690,527	39,211,594	15,983,337	16,320,233	11,480,255	2,982,103	14,585,201	58,449,911	120,677,893



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 library, municipal government buildings, parks, transportation, public safety and fire. 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 any the growth share of new capital anticipated, along with projected fund balances.

Transportation Development

TRANSPORTATION DEVELOPMENT FUND	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES									
Transportation Development Fee	\$ 5,019,181	\$ 3,921,888	\$ 4,813,656	\$ 5,292,250	\$ 5,782,741	\$ 5,113,183	\$ 4,715,559	\$ 4,641,196	\$ 25,544,929
Interest Income	16,615	5,000	5,000	5,000	-	-	-	-	5,000
Transfer In - Reimbursement of prior year project costs	6,058,844	-	-	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$ 11,094,640	\$ 3,926,888	\$ 4,818,656	\$ 5,297,250	\$ 5,782,741	\$ 5,113,183	\$ 4,715,559	\$ 4,641,196	\$ 25,549,929
EXPENDITURES/USES									
DEBT SERVICE TRANSFERS									
2018 Bond Debt Service	\$ 585,788	\$ 583,688	\$ 583,688	\$ 581,388	\$ 583,788	\$ 584,763	\$ 584,263	\$ 583,263	\$ 2,917,465
2020 Bond Debt Service	145,909	338,551	338,551	336,756	337,618	338,192	338,480	335,679	1,686,726
PROJECTS - TRANSFERS OUT									
Transportation Projects IIP	2,516,578	5,037,115	12,537,115	9,531,275	4,861,335	4,190,228	2,494,168	-	21,077,006
Transfer Out - Reimbursement of prior year project costs	2,000,000	-	-	-	-	-	-	-	-
OTHER									
Professional Services & Studies	-	125,000	148,625	125,000	-	-	-	-	125,000
TOTAL EXPENDITURES/USES	\$ 5,248,275	\$ 6,084,354	\$ 13,607,979	\$ 10,574,420	\$ 5,782,741	\$ 5,113,183	\$ 3,416,911	\$ 918,942	\$ 25,806,197
SOURCES OVER/(UNDER) USES	5,846,365	(2,157,466)	(8,789,323)	(5,277,170)	-	-	1,298,648	3,722,254	
Beginning Balance	\$ 8,220,128	\$ 4,070,736	\$ 14,066,493	\$ 5,277,170	\$ -	\$ -	\$ -	\$ 1,298,648	
Projected Ending Fund Balance	\$ 14,066,493	\$ 1,913,270	\$ 5,277,170	\$ -	\$ -	\$ -	\$ 1,298,648	\$ 5,020,902	

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 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Parks Development Fee	\$ 7,701,470	\$ 6,506,840	\$ 7,083,843	\$ 7,715,160	\$ 6,688,648	\$ 5,883,949	\$ 6,072,100	\$ 33,443,700
Interest Income	113,004	143,740	143,740	162,300	128,970	20,000	20,000	475,010
TOTAL REVENUES/SOURCES	\$ 7,814,474	\$ 6,650,580	\$ 7,227,583	\$ 7,877,460	\$ 6,817,618	\$ 5,903,949	\$ 6,092,100	\$ 33,918,710
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2016 Refinancing of the 2007 Excise Tax Bond	\$ 203,873	\$ 203,038	\$ 203,886	\$ 203,801	\$ 203,487	\$ 204,221	\$ 203,462	\$ 1,018,857
2016 Refinancing of the 2007 Excise Tax Bond - HPEC	224,813	223,891	224,827	224,733	224,387	225,197	224,359	1,123,503
2016 Refinancing of the 2008A GADA Loan - HPEC	83,840	80,614	84,915	81,344	-	-	-	166,259
PROJECTS - TRANSFERS OUT								
Parks								
East Park - Drainage Design	111,147	-	-	-	-	-	-	-
Design Placeholder - Future Parks	-	5,000,000	-	-	-	-	-	-
East Park	-	-	21,000,000	-	-	-	-	21,000,000
Jorde Park - Design	-	-	-	-	-	-	5,600,000	5,600,000
Trails								
QC Wash Trail Improvements - Crismon to Rittenhouse	43,950	52,063	1,304,488	-	-	-	-	1,304,488
QC Wash Trail Improvements - Rittenhouse to Meridian	4,838	6,294	-	1,300,000	-	3,400,000	-	4,700,000
Signal Butte Road Trail Alignment	686	13,600	-	-	-	-	-	-
Sonoqui Wash - Riggs Road Channel - Hawes to Ellsworth	135,409	7,015	-	-	-	-	-	-
Sonoqui Wash - Riggs Road Channel - Ellsworth to SRP Utility Easement Trail - Ellsworth to Signal Butte	131,275	-	-	-	-	-	-	-
SRP Utility Easement Trail - Ellsworth to Signal Butte	-	-	-	-	956,150	-	-	956,150
Sonoqui Wash Power to Recker	-	-	-	-	1,346,000	-	-	1,346,000
OTHER								
Professional Services & Studies	-	31,125	80,000	-	-	-	-	80,000
TOTAL EXPENDITURES/USES	\$ 939,830	\$ 5,617,640	\$ 22,898,116	\$ 1,809,878	\$ 2,730,024	\$ 3,829,418	\$ 6,027,821	\$ 37,295,257
SOURCES OVER/(UNDER) USES	6,874,644	1,032,940	(15,670,533)	6,067,582	4,087,594	2,074,531	64,279	
Beginning Balance	\$ 12,953,735	\$ 19,828,380	\$ 20,861,320	\$ 5,190,787	\$ 11,258,369	\$ 15,345,963	\$ 17,420,494	
Projected Ending Fund Balance	\$ 19,828,380	\$ 20,861,320	\$ 5,190,787	\$ 11,258,369	\$ 15,345,963	\$ 17,420,494	\$ 17,484,773	

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. The debt service transfers represent the growth share of debt 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

Public Safety

PUBLIC SAFETY DEVELOPMENT FUND	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Public Safety Development Fee	\$ 1,282,818	\$ 1,378,563	\$ 1,553,557	\$ 1,680,197	\$ 1,474,237	\$ 1,312,837	\$ 1,350,597	\$ 7,371,425
Interest Income	5,606	-	-	800	1,500	2,000	3,000	7,300
TOTAL REVENUES/SOURCES	\$ 1,288,424	\$ 1,378,563	\$ 1,553,557	\$ 1,680,997	\$ 1,475,737	\$ 1,314,837	\$ 1,353,597	\$ 7,378,725
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2018 Bond Issue - PS Admin Building	\$ 142,875	\$ 140,075	\$ 142,175	\$ 139,175	\$ 140,675	\$ 141,550	\$ 142,175	\$ 705,750
PROJECTS - TRANSFERS OUT								
Police Space at Fire Station #2	276,214	295,026	-	-	-	-	-	-
Police Space at Fire Station #4	383,310	239	-	-	-	-	-	-
Police Space at Fire Station #5	198,504	290,344	-	-	-	-	-	-
OTHER								
Professional Services and Studies	-	20,750	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	\$ 1,000,903	\$ 746,435	\$ 182,175	\$ 139,175	\$ 140,675	\$ 141,550	\$ 142,175	\$ 745,750
SOURCES OVER/(UNDER) USES	287,521	632,129	1,371,382	1,541,822	1,335,062	1,173,287	1,211,422	
Beginning Balance	\$ 351,072	\$ 638,593	\$ 1,270,721	\$ 2,642,103	\$ 4,183,925	\$ 5,518,987	\$ 6,692,274	
Projected Ending Fund Balance	\$ 638,593	\$ 1,270,721	\$ 2,642,103	\$ 4,183,925	\$ 5,518,987	\$ 6,692,274	\$ 7,903,696	

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Public Safety Development Impact Fee assessed on new building activity within Queen Creek. The 2018 Excise Tax Bond was issued for the growth share of the recent construction of the Public Safety Administration Building. Development Impact fees will be used to pay the debt service on this portion of the bond.

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 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Fire Development Fee	\$ 2,480,644	\$ 2,553,268	\$ 2,852,113	\$ 3,084,768	\$ 2,706,508	\$ 2,409,943	\$ 2,479,268	\$ 13,532,600
Interest Income	26,655	5,000	5,000	5,000	5,000	6,000	6,000	27,000
TOTAL REVENUES/SOURCES	\$ 2,507,299	\$ 2,558,268	\$ 2,857,113	\$ 3,089,768	\$ 2,711,508	\$ 2,415,943	\$ 2,485,268	\$ 13,559,600
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2018 Bond - Fire Station 1 & Fire Station 3	\$ 494,538	\$ 494,738	\$ 494,538	\$ 493,938	\$ 491,538	\$ 492,163	\$ 492,038	\$ 2,464,215
2020 Bond - Fire Station 2, 4, 5, & RC	257,772	595,800	597,550	593,925	594,925	595,425	595,425	2,977,250
PROJECT TRANSFERS								
Fire Resource Center	5,996	15,407	1,440,000	-	-	-	-	1,440,000
Fire Station #2	1,049,613	1,121,101	-	-	-	-	-	-
Fire Station #4	1,456,577	908	-	-	-	-	-	-
Fire Station #5	852,856	1,106,600	-	-	-	-	-	-
OTHER								
Professional Services and Studies	-	20,750	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	\$ 4,117,352	\$ 3,355,304	\$ 2,572,088	\$ 1,087,863	\$ 1,086,463	\$ 1,087,588	\$ 1,087,463	\$ 6,921,465
SOURCES OVER/(UNDER) USES	(1,610,053)	(797,036)	285,025	2,001,905	1,625,045	1,328,355	1,397,805	
Beginning Balance	\$ 13,518,853	\$ 11,908,800	\$ 11,111,763	\$ 11,396,788	\$ 13,398,693	\$ 15,023,738	\$ 16,352,093	
Projected Ending Fund Balance	\$ 11,908,800	\$ 11,111,763	\$ 11,396,788	\$ 13,398,693	\$ 15,023,738	\$ 16,352,093	\$ 17,749,898	

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. The 2018 Excise Tax Bond was issued for the growth share of the construction of Fire Station #1 and Fire Station #3. The 2020 Excise Tax Bond was issued for construction of Fire Station #4, Fire Station #5, reconstruction of Fire Station #2, and a new Fire Resource Center. Development Impact fees will be used to pay the debt service on the growth portions of each bond. The fire system is seeing increased expansion due to growth in the Town's residential population and commercial sector.

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 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Town Buildings & Vehicles Development Fee	\$ 184,521	\$ 155,000	\$ 168,568	\$ 183,404	\$ 159,120	\$ 140,280	\$ 144,764	\$ 796,136
Interest Income	21,143	3,000	3,000	3,000	3,000	2,000	2,000	13,000
TOTAL REVENUES/SOURCES	\$ 205,664	\$ 158,000	\$ 171,568	\$ 186,404	\$ 162,120	\$ 142,280	\$ 146,764	\$ 809,136
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2016 Refinancing of 2004 GADA Loan- Municipal Services	\$ 65,952	\$ 222,042	\$ 222,771	\$ 223,117	\$ 223,155	\$ 223,718	\$ 221,466	\$ 1,114,227
2016 Refinancing of the 2007 Excise Tax Bond - Buildings	221,005	65,681	65,956	65,928	65,827	66,064	65,819	329,594
OTHER								
Professional Services & Studies	-	10,375	20,000	-	-	-	-	20,000
TOTAL EXPENDITURES/USES	\$ 286,957	\$ 298,098	\$ 308,727	\$ 289,045	\$ 288,982	\$ 289,782	\$ 287,285	\$ 1,463,821
SOURCES OVER/(UNDER) USES	(81,293)	(140,098)	(137,159)	(102,641)	(126,862)	(147,502)	(140,521)	
Beginning Balance	\$ 2,973,398	\$ 2,892,105	\$ 2,752,007	\$ 2,614,848	\$ 2,512,207	\$ 2,385,345	\$ 2,237,843	
Projected Ending Fund Balance	\$ 2,892,105	\$ 2,752,007	\$ 2,614,848	\$ 2,512,207	\$ 2,385,345	\$ 2,237,843	\$ 2,097,322	

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. 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							Total 5 year Projection
	FY 20/21 Actual	FY 21/22 Revised	Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	
REVENUES/SOURCES								
Library Development Fee	\$ 404,817	\$ 340,747	\$ 370,929	\$ 403,964	\$ 350,230	\$ 308,131	\$ 317,984	\$ 1,751,238
Interest Income	14,134	3,000	3,000	3,000	3,000	2,000	2,000	13,000
TOTAL REVENUES/SOURCES	\$ 418,951	\$ 343,747	\$ 373,929	\$ 406,964	\$ 353,230	\$ 310,131	\$ 319,984	\$ 1,764,238
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2016 Refinancing of the 2005B GADA Loan	\$ 39,841	\$ 40,069	\$ 40,242	\$ 40,346	\$ 37,684	\$ 37,933	\$ 39,481	\$ 195,686
2016 Refinancing of the 2006A GADA Loan	166,358	165,446	165,777	164,554	164,575	164,879	165,017	824,802
2016 Refinancing of the 2007 Excise Tax Bond	26,711	26,601	26,712	26,701	26,660	26,756	26,657	133,486
OTHER								
Infrastructure Improvement Plan Studies/Other	-	10,375	20,000	-	-	-	-	20,000
TOTAL EXPENDITURES/USES	\$ 232,910	\$ 242,491	\$ 252,731	\$ 231,601	\$ 228,919	\$ 229,568	\$ 231,155	\$ 1,173,974
SOURCES OVER/(UNDER) USES	186,041	101,256	121,198	175,363	124,311	80,563	88,829	
Beginning Balance	\$ 1,877,864	\$ 2,063,905	\$ 2,165,161	\$ 2,286,359	\$ 2,461,722	\$ 2,586,033	\$ 2,666,596	
Projected Ending Fund Balance	\$ 2,063,905	\$ 2,165,161	\$ 2,286,359	\$ 2,461,722	\$ 2,586,033	\$ 2,666,596	\$ 2,755,425	

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.

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 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Construction Sales Tax	\$ 13,052,827	\$ 14,776,000	\$ 13,092,900	\$ 13,105,800	\$ 12,687,300	\$ 12,239,400	\$ 13,028,400	\$ 64,153,800
Interest Income	83	50,000	50,000	50,000	50,000	50,000	50,000	250,000
Transfer In - Reimbursement of prior year project costs	2,000,000	-	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$ 15,052,910	\$ 14,826,000	\$ 13,142,900	\$ 13,155,800	\$ 12,737,300	\$ 12,289,400	\$ 13,078,400	\$ 64,403,800
EXPENDITURES/USES								
DEVELOPMENT AGREEMENTS								
Queen Creek Rd: Ellsworth to 206th	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cloud and Ellsworth Roads	-	-	440,000	-	-	-	-	440,000
Traffic Signal: Cloud & Ellsworth	-	-	450,000	-	-	-	-	450,000
DEBT SERVICE TRANSFERS								
2006 ID Bonds - Ellsworth Loop Rd	1,001,625	994,425	997,500	995,419	995,963	994,838	992,663	4,976,383
2016 Refinancing of 2007 Excise Tax Bond	283,580	282,417	283,597	283,479	283,042	284,064	283,007	1,417,189
2020 Bond	108,111	250,849	249,519	250,157	250,583	250,795	248,721	1,249,774
PROJECTS - TRANSFERS OUT								
Transportation Projects (Growth Projects)	3,411,599	7,028,875	13,144,661	11,771,223	15,049,083	11,594,300	-	51,559,267
Transfer Out - Reimbursement of prior year project costs	6,058,844	-	-	-	-	-	-	-
TOTAL EXPENDITURES/USES	\$ 10,863,759	\$ 11,856,566	\$ 15,565,277	\$ 13,300,278	\$ 16,578,671	\$ 13,123,997	\$ 1,524,391	\$ 60,092,613
SOURCES OVER/(UNDER) USES	4,189,151	2,969,434	(2,422,377)	(144,478)	(3,841,371)	(834,597)	11,554,009	
Beginning Balance	\$ 84,237	\$ 4,273,388	\$ 7,242,823	\$ 4,820,446	\$ 4,675,968	\$ 834,597	\$ -	
Projected Ending Fund Balance	\$ 4,273,388	\$ 7,242,823	\$ 4,820,446	\$ 4,675,968	\$ 834,597	\$ -	\$ 11,554,009	

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 statutes. 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



Other Funds

Municipal Town Center Fund

TOWN CENTER FUND	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Requested	FY 24/25 Requested	FY 25/26 Requested	FY 26/27 Requested	Total 5 year Projection
REVENUES/SOURCES								
Retail Sales Tax 0.25%	\$ 1,148,803	\$ 1,175,000	\$ 1,280,750	\$ 1,383,210	\$ 1,493,867	\$ 1,598,437	\$ 1,710,328	\$ 7,466,592
Building Lease Revenue	78,194	81,426	83,868	86,384	88,976	91,645	94,394	445,267
Signage Revenue	16,975	20,000	20,000	20,000	20,000	20,000	20,000	100,000
Interest Income	6,704	-	-	5,000	5,000	5,000	5,000	20,000
TOTAL REVENUES/SOURCES	\$ 1,250,676	\$ 1,276,426	\$ 1,384,618	\$ 1,494,594	\$ 1,607,843	\$ 1,715,082	\$ 1,829,722	\$ 8,031,859
EXPENDITURES/USES								
DEBT SERVICE TRANSFERS								
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	\$ 333,875	\$ 331,475	\$ 332,500	\$ 331,806	\$ 331,987	\$ 331,612	\$ 331,612	\$ 1,659,517
BUSINESS EXPENSES								
Professional Services	8,700	25,000	25,000	25,000	25,000	25,000	25,000	125,000
QC Inc/Chamber Annex	6,767	13,900	16,500	17,000	17,500	18,000	18,500	87,500
Town Center Rental Properties	-	3,500	14,500	14,500	14,500	14,500	14,500	72,500
CONSTRUCTION SERVICES								
Façade Improvements (TC001)	-	50,000	50,000	50,000	50,000	50,000	50,000	250,000
TC Parking / Parking Study (TC002)	-	-	15,000	-	-	-	-	15,000
Town Center Plan Update (TC004)	-	-	20,000	-	-	-	-	20,000
TC Decorative Elements/Art (TC006)	-	-	60,500	37,500	27,500	22,500	37,500	185,500
Town Center Design Guidelines (TC010)	-	-	10,000	-	-	-	-	10,000
Town Center Infrastructure (TC014)	293,084	476,662	-	-	-	-	-	-
LAND								
Property Purchase	-	-	-	-	-	-	-	-
OTHER								
Town Center / Banner Signage (TC007)	11,079	15,000	15,500	16,000	16,500	17,000	17,500	82,500
Fire Suppression Project (OP130)	153,058	-	-	-	-	-	-	-
Studies / Analysis	-	-	25,000	25,000	25,000	25,000	25,000	125,000
Carryforward	-	-	-	-	-	-	-	-
Construction/Land Contingency	-	384,000	500,000	500,000	500,000	500,000	500,000	2,500,000
TOTAL EXPENDITURES/USES	\$ 806,563	\$ 1,299,537	\$ 1,084,500	\$ 1,016,806	\$ 1,007,987	\$ 1,003,612	\$ 1,019,612	\$ 5,132,517
Annual Result	444,113	(23,111)	300,118	477,788	599,856	711,470	810,110	
Beginning Balance	\$ 783,109	\$ 1,227,222	\$ 1,204,111	\$ 1,504,229	\$ 1,982,017	\$ 2,581,873	\$ 3,293,342	
Projected Ending Fund Balance	\$ 1,227,222	\$ 1,204,111	\$ 1,504,229	\$ 1,982,017	\$ 2,581,873	\$ 3,293,342	\$ 4,103,453	

Fund Description and Relation to Corporate Strategic Plan

This fund is used to run beautification and business-related projects in Town Center. The funding mechanism for these projects is primarily the 0.25% dedicated sales tax charged within the major retail developments in Town Center. Included in the FY 2022/23 budget is continued operations of the Chamber of Commerce annex, the Façade Improvement program, and decorative elements specific to the Town Center.

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



Secure Future



Quality Lifestyle



Other Funds

Healthcare Self-Insurance Fund

Healthcare Self-Insurance Fund	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Recommended	FY 23/24 Projection	FY 24/25 Projection	FY 25/26 Projection	FY 26/27 Projection	Total 5 year Projection
REVENUES/SOURCES								
Employer Premiums - Medical	\$ 2,937,943	\$ 4,875,173	\$ 5,054,878	\$ 5,206,500	\$ 5,466,800	\$ 5,740,100	\$ 6,027,100	\$ 27,495,378
Employee Premiums - Medical	682,398	1,021,208	1,197,642	1,233,600	1,270,600	1,308,700	1,348,000	\$ 6,358,542
Employer Premiums - Dental	202,675	299,842	304,110	313,200	322,600	332,300	342,300	\$ 1,614,510
Employee Premiums - Dental	66,931	90,129	107,356	110,600	113,900	117,300	120,800	\$ 569,956
Employer Premiums - Vision	20,382	28,708	32,273	33,200	34,200	35,200	36,300	\$ 171,173
Employee Premiums - Vision	5,274	7,381	8,567	8,800	9,100	9,400	9,700	\$ 45,567
HSA Funding	698,360	598,069	714,295	735,700	757,800	780,500	803,900	\$ 3,792,195
Insurance Premiums	94,794	67,841	82,394	84,900	87,400	90,000	92,700	\$ 437,394
Interest	10,030	-	-	-	-	-	-	\$ -
Stop Loss Reimbursement	569,486	100,000	100,000	100,000	100,000	100,000	100,000	\$ 500,000
TOTAL REVENUES/SOURCES	\$ 5,288,274	\$ 7,088,351	\$ 7,601,515	\$ 7,826,500	\$ 8,162,400	\$ 8,513,500	\$ 8,880,800	\$ 40,984,715
EXPENDITURES/USES								
Claims & Ins Payments								
Medical Claims	\$ 4,050,331	\$ 4,754,221	\$ 5,899,847	\$ 6,076,840	\$ 6,259,150	\$ 6,446,920	\$ 6,640,330	\$ 31,323,087
Fixed Expense	425,494	421,536	418,473	431,030	443,960	457,280	471,000	\$ 2,221,743
HSA Contributions	757,274	598,069	714,295	735,700	757,800	780,500	803,900	\$ 3,792,195
Short Term Disability Premiums	55,168	35,246	26,319	27,110	27,920	28,760	29,620	\$ 139,729
Dental Premiums	212,257	389,971	411,466	423,800	436,500	449,600	463,100	\$ 2,184,466
Vision Premiums	24,591	36,089	40,840	42,000	43,300	44,600	46,000	\$ 216,740
Flexible Spending premiums	2,309	4,000	4,200	4,330	4,460	4,590	4,730	\$ 22,310
Life Insurance Premiums	72,410	32,595	56,075	57,760	59,490	61,270	63,110	\$ 297,705
Wellness Initiatives	2,562	6,000	6,000	6,480	7,000	7,560	7,560	\$ 34,600
ACA Fees	1,499	24,730	24,000	26,710	28,840	31,150	31,150	\$ 141,850
COVID Testing	-	-	-	-	-	-	-	\$ -
TOTAL EXPENDITURES/USES	\$ 5,603,895	\$ 6,302,457	\$ 7,601,515	\$ 7,831,760	\$ 8,068,420	\$ 8,312,230	\$ 8,560,500	\$ 40,374,425
Annual Result	(315,621)	785,894	-	(5,260)	93,980	201,270	320,300	
Beginning Balance	\$ 1,054,073	\$ 738,452	\$ 1,524,346	\$ 1,524,346	\$ 1,519,086	\$ 1,613,066	\$ 1,814,336	
Projected Ending Fund Balance	\$ 738,452	\$ 1,524,346	\$ 1,524,346	\$ 1,519,086	\$ 1,613,066	\$ 1,814,336	\$ 2,134,636	

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 2022/23 is due to the anticipated hiring of 64.25 new FTEs, 26 of which are the staffing for the new Emergency Transportation Service program in the Fire Department.

Strategic priorities that relate to the Healthcare Self-Insurance Fund are:



Effective Government



Other Funds

Street Light Improvement Districts Fund (SLIDs)

Queen Creek uses 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. Each year the appropriation is based on anticipated actual electrical consumption within the districts for the upcoming year. At the time of budget development, the estimated SLID levy budget is set at \$150,000 and the expenditure budget is set at \$300,000.

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 adopted 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. For FY 2022/23, the budget includes a \$7 million allowance for possible carry-forward items, and a \$2 million allowance for unexpected expenses.

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 2022/23, this fund includes \$10 million for possible grant revenues and expenses related to public safety and transportation projects.

The total spending authority in the Contingency and Grants Fund for FY 2022/23 is \$19 million.



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 has no outstanding general obligation debt at this time.

The Town of Queen Creek’s net valuation for FY 2022/23 is \$683,060,807. This includes both Maricopa County and Pinal County assessed values.

20% Debt Margin Limit:	\$ 136,612,161
Bonded Debt Outstanding:	<u>0</u>
Unused 20% Limitation Borrowing Capacity:	\$ 136,612,161
6% Debt Margin Limit:	\$ 40,983,648
Bonded Debt Outstanding:	<u>0</u>
Unused 6% Limitation Borrowing Capacity:	\$ 40,983,648

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 Bond rating was recently upgraded by both S&P and Fitch, from "AA" to "AA+."

In FY 2021/22, 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 will come from the Operating Budget.

Town of Queen Creek, Arizona

Excise Tax and State-Shared Revenue Obligations, Series 2022 – \$106,980,000

The Town issued these bonds to provide funding for parks and recreation facilities. The bonds have a final maturity date in fiscal year 2048.

In FY2021/22, 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 with U.S. Bank 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 will be 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.

Town of Queen Creek, Arizona

Subordinate Lien Excise Tax and State-Shared Revenue Obligations, Series 2021 – \$85,000,000

The Town issued this loan to provide funding for water and wastewater infrastructure facilities. The bonds have a final maturity date in fiscal year 2025.

In FY2019/20, 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 will repay the debt including impact fee funds and construction sales tax.

Town of Queen Creek, Arizona

Excise Tax and State-Shared Revenue Obligations, Series 2020 – \$78,605,000

The Town issued these bonds to provide funding for transportation projects and fire/public safety facilities. The bonds have a final maturity date in fiscal year 2051.

In FY2017/18, 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.

Town of Queen Creek, Arizona

Excise Tax and State-Shared Revenue Obligations, Series 2018 – \$65,960,000

The Town issued these bonds to provide \$57,330,000 for transportation projects and \$8,630,000 for public safety and fire projects. The bonds have a final maturity date in fiscal year 2048.



Debt

In FY 2016/17, 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 on the following pages:

Greater Arizona Development Authority (GADA)
Infrastructure Revenue Bonds, Series 2004B – \$4,305,000

The Town used these funds for construction of a development service building and the acquisition of land for municipal purposes. The bonds have a final maturity date in fiscal year 2030.

Greater Arizona Development Authority (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 fiscal year 2031.

Greater Arizona Development Authority (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 fiscal year 2037.

Town of Queen Creek, Arizona
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 fiscal year 2033.

Greater Arizona Development Authority (GADA)
Infrastructure Revenue Bonds, Series 2008A – \$985,000

The Town used these funds for improvements to the Horseshoe Park Equestrian Centre. The bonds have a final maturity date in fiscal year 2024.

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 fiscal year 2033.

In FY2013/14, 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.

Greater Arizona Development Authority (GADA)
Infrastructure Revenue 2003 Refunding Bonds, Series 2014A – \$3,845,000

These bonds were issued to refund the 2003A issue used for wastewater system improvements. The bonds have a final maturity date in fiscal year 2029.



Debt

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 currently has one outstanding issue of ID bonds.

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.

In FY2016/17, the Town refunded a portion of the 2006 bonds related to Town-owned property. The new debt was included in the Series 2016 excise tax refunding bonds explained above. The remaining 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 fiscal year 2030, and a property owner can pay off his/her portion of the debt at any time without penalty.

Improvement District No. 001

Infrastructure Improvement Bonds, Series 2016I (Private portion) – \$18,445,000

The 2016I Improvement District Refunding Bonds were issued on November 30, 2016, with a final maturity date of January 1, 2030. This re-issuance resulted in \$4.8M in savings to private-property owners.

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 seven outstanding WIFA loans.

In fiscal year 2019/20, 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 outstanding WIFA loans are as follows:

- 2014 Loan, \$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 2043/44.
- 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 2050/51.
- 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 2050/51.



Debt

- 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 2050/51.
- 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 2051/52.
- 2022 Loan (Water CIP Project), \$44,506,194 – issued to finance construction of water infrastructure projects. The loan has a final maturity in FY 2052/53.
- 2022 Loan (Water CIP Project), \$10,098,396 – issued to finance construction of wastewater infrastructure projects. The loan has a final maturity in FY 2052/53.

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 2043/44.

In FY 2021/22, 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 2038/39.

Issue Date	Maturity (FY)	Bond Issue / Loan Type	Original Principal	6/30/2022 Outstanding Principal
Excise Tax and State-Shared Pledged Revenue Bonds				
6/8/2022	2048	2022 Series - Parks & Recreation Facilities	\$ 106,980,000	\$ 106,980,000
12/8/2021	2025	2021 Series - Subordinate Lien Revenue Obligations for Utility Infrastructure	85,000,000	44,000,000 a
6/30/2020	2051	2020 Series - Transportation and Fire	78,605,000	77,525,000
2/21/2018	2048	2018 Series 2018A - Transportation	47,945,000	45,110,000
2/21/2018	2048	2018 Series 2018B - Transportation and Public Safety	18,015,000	16,350,000
10/1/2016	2030	2016 Refunding - 2004 GADA Loan Town Hall Bldgs	4,305,000	2,900,000
10/1/2016	2031	2016 Refunding - 2005 GADA Loan Library	1,470,000	1,035,000
10/1/2016	2037	2016 Refunding - 2006 GADA Loan Library	7,995,000	6,535,000
10/1/2016	2033	2016 Refunding - 2007 Excise Tax Bonds: Parks, Transportation, Town Buildings, Library	18,210,000	13,675,000
10/1/2016	2024	2016 Refunding - 2008 GADA Loan HPEC Facility	985,000	310,000
10/1/2016	2033	2016 Refunding - 2006 ID Bonds Ellsworth Loop Road	15,025,000	11,250,000
3/26/2014	2029	2014A GADA Revenue Refunding (Sewer Buy-in -GWRP)	3,845,000	2,330,000
<i>Subtotal Excise Tax and State-Shared Pledged Revenue Bonds</i>			\$ 388,380,000	\$ 328,000,000
Water and Wastewater Pledged Revenue Loans				
5/13/2022	2053	2022 WIFA Loan - Infrastructure Improvements, Drinking Water Program (Water)	44,506,194	125,000 b
5/13/2022	2053	2022 WIFA Loan - Infrastructure Improvements, Clean Water Program (Sewer)	10,098,396	125,000 c
5/11/2022	2039	2022 Senior Lien Utility System Revenue Refunding Obligations - QC Water Co. Acquisition	21,478,000	21,478,000
12/3/2021	2052	2021 WIFA Loan - NIA Water Loan	8,238,763	8,238,763
9/25/2020	2051	2020 WIFA Loan - Diversified Water Company Acquisition	12,807,500	12,807,500
6/30/2020	2051	2020 WIFA Loan - Ground Water Extinguishment Credits	57,981,000	56,510,937
6/30/2020	2051	2020 WIFA Loan - Water Exchange Agreement	8,600,000	8,387,479
11/1/2013	2044	2014 WIFA Loan - H2O Company Acquisition	16,000,000	11,680,791
11/1/2013	2044	2014 Subordinate Lien Water System Revenue Obligations, Schnepf Trust - H2O Acquisition	19,425,089	18,562,482
<i>Subtotal Water and Wastewater Pledged Revenue Loans</i>			\$ 199,134,942	\$ 137,915,952
Improvement District Bonds				
11/30/2016	2030	2016I Refunding - Improvement District No 001 Bonds, 2006	\$ 18,445,000	\$ 11,320,177
Total All Debts/Loans			\$ 605,959,942	\$ 477,236,129

a) Full loan authorization amount is \$85 million; as of 6/30/2022 the Town will have drawn down approximately \$44 million.

b) Full loan authorization amount is \$44.5 million; as of 6/30/2022 the Town will have drawn down approximately \$125,000.

c) Full loan authorization amount is \$10.1 million; as of 6/30/2022 the Town will have drawn down approximately \$125,000.



Debt

Loan/Bond Type	Interest Rate	Original Amount of Loan/Bond	Outstanding Principal 6/30/2022	FY 2022/23				Maturity (FY)
				Annual Principal Amount	Annual Interest Amount	Annual Admin. Fee Amount	Annual Debt Service Amount	
Excise Tax and State-Shared Pledged Revenue Bonds								
2022 Series - Parks & Recreation Facilities	3.75-5%	\$ 106,980,000	\$ 106,980,000	\$ -	\$ 3,228,413	\$ -	\$ 3,228,413	2048
2021 Series - Subordinate Lien Revenue Obligations for Utility Infrastructure	1.19% ⁽¹⁾	85,000,000	44,000,000	-	750,000	-	750,000	2025 ⁽²⁾
2020 Series - Transportation and Fire	2-5%	78,605,000	77,525,000	1,135,000	3,309,175	-	4,444,175	2051
2018 Series 2018A - Transportation	2-5%	47,945,000	45,110,000	890,000	2,228,800	-	3,118,800	2048
2018 Series 2018B - Transportation and Public Safety	2-5%	18,015,000	16,350,000	520,000	698,101	-	1,218,101	2048
2016 Refunding - 2004 GADA Loan Town Hall Bldgs	2-5%	4,305,000	2,900,000	310,000	125,100	-	435,100	2030
2016 Refunding - 2005 GADA Loan Library	2-5%	1,470,000	1,035,000	100,000	45,550	-	145,550	2031
2016 Refunding - 2006 GADA Loan Library	2-5%	7,995,000	6,535,000	315,000	284,600	-	599,600	2037
2016 Refunding - 2007 Excise Tax Bonds: Parks, Transportation, Town Buildings, Library	2-5%	18,210,000	13,675,000	990,000	620,250	-	1,610,250	2033
2016 Refunding - 2008 GADA Loan HPEC Facility	2-5%	985,000	310,000	155,000	10,850	-	165,850	2024
2016 Refunding - 2006 ID Bonds Ellsworth Loop Road	2-5%	15,025,000	11,250,000	820,000	510,000	-	1,330,000	2033
2014A GADA Revenue Refunding (Sewer Buy-in -GWRP)	2-5%	3,845,000	2,330,000	285,000	99,100	-	384,100	2029
Subtotal Excise Tax and State-Shared Pledged Revenue Bonds		\$ 388,380,000	\$ 328,000,000	\$ 5,520,000	\$ 11,909,939	\$ -	\$ 17,429,939	
Water and Wastewater Pledged Revenue Loans								
2022 WIFA Loan - Infrastructure Improvements, Drinking Water Program (Water)	2.89%	\$ 44,506,194	\$ 125,000	\$ -	\$ 700,617	\$ 756,605	\$ 1,457,222	2053 ⁽³⁾
2022 WIFA Loan - Infrastructure Improvements, Clean Water Program (Sewer)	2.89%	10,098,396	125,000	-	158,969	171,673	330,642	2053 ⁽³⁾
2022 Senior Lien Utility System Revenue Refunding Obligations - QC Water Co. Acquisition		21,478,000	21,478,000	1,098,000	580,830	-	1,678,830	2039
2021 WIFA Loan - NIA Water Loan	1.68%	8,238,763	8,238,763	-	15,075	123,567	138,642	2052
2020 WIFA Loan - Diversified Water Company Acquisition	1.98%	12,807,500	12,807,500	-	47,893	192,086	239,979	2051
2020 WIFA Loan - Ground Water Extinguishment Credits	1.98%	57,981,000	56,510,937	1,461,239	266,621	826,304	2,554,164	2051
2020 WIFA Loan - Water Exchange Agreement	1.87%	8,600,000	8,387,479	216,737	39,547	122,561	378,845	2051
2014 WIFA Loan - H2O Company Acquisition	4.04%	16,000,000	11,680,791	375,881	186,983	169,574	732,438	2044
2014 Subordinate Lien Water System Revenue Obligations, Schnepf Trust - H2O Acquisition	8.00%	19,425,089	18,562,482	334,720	1,466,759	-	1,801,479	2044
Subtotal Water and Wastewater Pledged Revenue Loans		\$ 199,134,942	\$ 137,915,952	\$ 3,486,577	\$ 3,463,294	\$ 2,362,370	\$ 9,312,241	
Improvement District Bonds								
2016I Refunding - 2006 ID Bonds Ellsworth Loop Road	2.45%	18,445,000	11,320,177	1,431,455	277,344	-	1,708,799	2030
Totals		\$ 605,959,942	\$ 477,236,129	\$ 10,438,032	\$ 15,650,577	\$ 2,362,370	\$ 28,450,979	

- (1) Variable rate based on SIFMA, resets weekly through 6/1/2025; the rate presented is as of 5/31/2022.
- (2) The Town intends to refinance this short-term loan with long-term financing before its maturity date of 6/1/2025.
- (3) Represents debt service on the full loan amount, not the current outstanding balance.

Debt Service Expenses by Fund

The following tables provide debt service payment amounts by fund, followed by a five-year debt service schedule for the Town's outstanding bonds and loans.

Source of Annual Debt Service Payments	
General Fund	\$ 9,908,919
EMS Fund	777,200
HPEC	295,223
HURF/Streets	263,888
Town Center	332,500
Construction Sales Tax	1,530,616
Parks Development	513,628
Town Buildings Development	288,727
Transportation Development	918,144
Library Development	232,731
Public Safety Development	142,175
Fire Development	1,092,088
Improvement District Assessment	1,708,799
Water Operating	8,378,624
Water Capacity Fees	1,132,374
Sewer Operating	554,986
Sewer Capacity Fees	380,357
TOTAL	\$ 28,450,979



Debt

Loan/Bond Type	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	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	212,329	212,658	212,695	213,232	211,084
2016 Refunding - 2005B GADA - Library	105,308	105,580	98,616	99,267	103,319
2016 Refunding - 2006A GADA - Library	433,823	430,622	430,675	431,471	431,833
2016 Refunding - 2007 Excise Tax Bond	327,096	326,958	326,456	327,635	326,414
2018 Series 2018A - Transportation	3,118,800	3,112,875	3,115,375	3,110,500	3,113,125
2020 Series - 2020 Excise Tax Bond	2,483,150	2,488,275	2,486,775	2,483,775	2,484,150
2022 Series - 2022 Excise Tax Bond - Parks & Rec	3,228,413	7,196,481	7,195,356	7,198,231	7,194,856
Subtotal General Fund	\$ 9,908,919	\$ 13,873,449	\$ 13,865,948	\$ 13,864,111	\$ 13,864,781
2020 Series - 2020 Excise Tax Bond	777,200	775,950	774,200	776,825	778,700
Subtotal EMS Fund	\$ 777,200	\$ 775,950	\$ 774,200	\$ 776,825	\$ 778,700
2016 Refunding - 2007 Excise Tax Bond	214,288	214,198	213,869	214,641	213,843
2016 Refunding - 2008A GADA - HPEC	80,935	77,531	-	-	-
Subtotal HPEC Fund	\$ 295,223	\$ 291,729	\$ 213,869	\$ 214,641	\$ 213,843
2016 Refunding - 2007 Excise Tax Bond	263,888	263,777	263,372	264,322	263,339
Subtotal HURF Fund	\$ 263,888	\$ 263,777	\$ 263,372	\$ 264,322	\$ 263,339
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	332,500	331,806	331,987	331,612	330,887
Subtotal Town Center Development Fund	\$ 332,500	\$ 331,806	\$ 331,987	\$ 331,612	\$ 330,887
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	997,500	995,419	995,963	994,838	992,663
2016 Refunding - 2007 Excise Tax Bond	283,597	283,479	283,042	284,064	283,007
2020 Series - 2020 Excise Tax Bond	249,519	250,157	250,583	250,795	248,721
Subtotal Construction Sales Tax	\$ 1,530,616	\$ 1,529,055	\$ 1,529,588	\$ 1,529,697	\$ 1,524,391
2016 Refunding - 2007 Excise Tax Bond	203,886	203,801	203,487	204,221	203,462
2016 Refunding - 2007 Excise Tax Bond - HPEC	224,827	224,733	224,387	225,197	224,359
2016 Refunding - 2008A GADA - HPEC	84,915	81,344	-	-	-
Subtotal Parks & Open Space Development Fund	\$ 513,628	\$ 509,878	\$ 427,874	\$ 429,418	\$ 427,821
2016 Refunding - 2004B GADA - Town Buildings	222,771	223,117	223,155	223,718	221,466
2016 Refunding - 2007 Excise Tax Bond	65,956	65,928	65,827	66,064	65,819
Subtotal Town Buildings Development Fund	\$ 288,727	\$ 289,045	\$ 288,982	\$ 289,782	\$ 287,285
2018 Series 2018B - Transportation	581,388	583,788	584,763	584,263	583,263
2020 Series - 2020 Excise Tax Bond	336,756	337,618	338,192	338,480	335,679
Subtotal Transportation Development Fund	\$ 918,144	\$ 921,406	\$ 922,955	\$ 922,743	\$ 918,942
2016 Refunding - 2005B GADA - Library	40,242	40,346	37,684	37,933	39,481
2016 Refunding - 2006A GADA - Library	165,777	164,554	164,575	164,879	165,017
2016 Refunding - 2007 Excise Tax Bond	26,712	26,701	26,660	26,756	26,657
Subtotal Library Development Fund	\$ 232,731	\$ 231,601	\$ 228,919	\$ 229,568	\$ 231,155
2018 Series 2018B - Public Safety	142,175	139,175	140,675	141,550	142,175
Subtotal Public Safety Fund	\$ 142,175	\$ 139,175	\$ 140,675	\$ 141,550	\$ 142,175
2018 Series 2018B - Public Safety	494,538	493,938	491,538	492,163	492,038
2020 Series - 2020 Excise Tax Bond	597,550	593,925	594,925	595,425	595,425
Subtotal Fire Development Fund	\$ 1,092,088	\$ 1,087,863	\$ 1,086,463	\$ 1,087,588	\$ 1,087,463
2016 Refunding - 2006 ID Bonds - Ellsworth Loop Rd	1,708,799	1,707,811	1,715,725	1,712,828	1,713,965
Subtotal Special Assessment ID Fund	\$ 1,708,799	\$ 1,707,811	\$ 1,715,725	\$ 1,712,828	\$ 1,713,965
2014 Schnepf Trust H2O Water Co Acquisition	1,801,479	1,800,259	1,798,947	1,797,539	1,796,027
2014 WIFA Loan H2O Water Co Acquisition	732,438	732,064	731,678	731,280	730,870
2020 WIFA Loan - GWECs	2,554,164	2,553,589	2,553,002	2,552,404	2,551,794
2020 WIFA Loan - Water Exchange Agreement	378,845	378,760	378,673	378,584	378,493
2020 WIFA Loan - Diversified Water Co Acquisition	239,979	585,425	585,301	585,175	585,047
2021 WIFA Loan - NIA Water	138,642	138,642	367,493	367,427	367,360
2021 Sub-Lien Obligations Water Infrastructure	227,642	227,642	227,642	-	-
2022 Senior Lien Refunding - QC Water Co Acquisition	1,678,830	1,571,760	1,570,864	1,570,112	1,569,477
2022 WIFA Loan - Infrastructure Improvements (Water)	626,605	552,887	552,887	993,022	992,644
Subtotal Water Operating Fund	\$ 8,378,624	\$ 8,541,028	\$ 8,766,487	\$ 8,975,543	\$ 8,971,712
2021 Sub-Lien Obligations Water Infrastructure	301,758	301,758	301,758	-	-
2022 WIFA Loan - Infrastructure Improvements (Water)	830,616	732,897	732,897	1,316,332	1,315,830
Subtotal Water Capacity Fee Fund	\$ 1,132,374	\$ 1,034,655	\$ 1,034,655	\$ 1,316,332	\$ 1,315,830
2014A GADA Revenue Refunding (Sewer Buy-in GWRP)	384,100	384,100	386,500	385,000	387,500
2021 Sub-Lien Obligations Sewer Infrastructure	68,386	68,386	68,386	-	-
2022 WIFA Loan - Infrastructure Improvements (Sewer)	102,500	90,440	90,440	162,437	162,375
Subtotal Sewer Operating Fund	\$ 554,986	\$ 542,926	\$ 545,326	\$ 547,437	\$ 549,875
2021 Sub-Lien Obligations Sewer Infrastructure	152,214	152,214	152,214	-	-
2022 WIFA Loan - Infrastructure Improvements (Sewer)	228,143	201,302	201,302	361,553	361,415
Subtotal Sewer Capacity Fee Fund	\$ 380,357	\$ 353,516	\$ 353,516	\$ 361,553	\$ 361,415
Total Debt Service	\$ 28,450,979	\$ 32,424,670	\$ 32,490,541	\$ 32,995,550	\$ 32,983,579



Outstanding Debt Schedules

Town of Queen Creek Outstanding Debt FY2023 - FY2053										
Principal, Interest and Fees Combined										
Year	2022 Bond	2020 Bond	2018 Bond	2016 Excise Tax and State-Shared Revenue Refunding Bond						2016I Refunding Bond
	Excise Tax Bond 2022 \$106,980,000 Parks & Rec	Excise Tax Bond 2020 \$55,100,000 Transportation & Fire \$23,505,000	Excise Tax Bond 2018 \$57,330,000 Transportation & Public Safety \$8,630,000	GADA 2004B \$4,305,000 Town Buildings	GADA 2005B \$1,470,000 Library	GADA 2006A \$7,995,000 Library	GADA 2008 \$985,000 HPEC	Excise Tax Bond 2007 \$18,210,000 Parks -52% Buildings -8% Library -6% Streets -34%	ID Bond 2006 \$15,025,000	ID Bond 2006 (Private Property Owners) \$18,445,000
FY22-23	\$3,228,413	\$4,444,175	\$4,336,901	\$435,100	\$145,550	\$599,600	\$165,850	\$1,610,250	\$1,330,000	\$1,708,799
FY23-24	7,196,481	4,445,925	4,329,776	435,775	145,925	595,176	158,875	1,609,575	1,327,225	1,707,811
FY24-25	7,195,356	4,444,675	4,332,351	435,850	136,300	595,250		1,607,100	1,327,950	1,715,725
FY25-26	7,198,231	4,445,300	4,328,476	436,950	137,200	596,350		1,612,900	1,326,450	1,712,828
FY26-27	7,194,856	4,442,675	4,330,601	432,550	142,800	596,850		1,606,900	1,323,550	1,713,965
FY27-28	7,194,981	4,446,550	4,323,601	435,625	137,625	594,825		1,598,125	1,314,250	1,714,148
FY28-29	7,198,106	4,441,800	4,327,226	431,000	141,625	595,075		1,600,750	1,313,000	1,713,376
FY29-30	7,193,981	4,443,300	4,316,351	430,500	140,250	594,325		1,600,125	1,309,250	518,771
FY30-31	7,197,231	4,445,675	4,310,976		143,500	592,575		1,591,375	1,307,875	
FY31-32	7,197,356	5,209,175	4,322,431			594,700		1,589,375	1,303,750	
FY32-33	7,194,106	5,207,675	4,316,063			595,575		1,588,750	1,301,750	
FY33-34	7,196,981	5,204,550	4,315,381			597,800				
FY34-35	7,195,481	5,209,300	4,313,964			596,600				
FY35-36	7,194,231	5,212,400	4,311,563			594,600				
FY36-37	7,197,606	5,205,200	4,304,114			596,700				
FY37-38	7,195,106	5,212,800	4,311,188							
FY38-39	7,196,763	5,209,900	3,666,125							
FY39-40	7,196,513	5,211,400	3,664,000							
FY40-41	7,195,922	5,212,000	3,665,875							
FY41-42	7,197,581	4,020,800	3,656,625							
FY42-43	7,196,200	4,023,500	3,656,000							
FY43-44	7,196,488	4,021,600	3,653,500							
FY44-45	7,193,500	4,020,000	3,648,875							
FY45-46	7,193,750	4,018,500	3,641,875							
FY46-47	7,198,000	4,021,800	3,642,000							
FY47-48	7,195,500	4,019,700	3,638,750							
FY48-49		4,022,000								
FY49-50		4,023,400								
FY50-51		4,018,800								
FY51-52										
FY52-53										
Total	\$183,128,723	\$132,304,575	\$105,664,588	\$3,473,350	\$1,270,775	\$8,936,001	\$324,725	\$17,615,225	\$14,485,050	\$12,505,423



Outstanding Debt Schedules

Town of Queen Creek Outstanding Debt FY2023 - FY2053												
Principal, Interest and Fees Combined												
Water and Sewer Utility Related Debt												
Year	Water Revenue Sub-Lien 2014		WIFA 2014	WIFA 2020 (GWEC)	WIFA 2020 (CW)	WIFA 2020 (Diversified)	WIFA 2021 (NIA Water)	WIFA 2022 (CIP Projects)	WIFA 2022 (CIP Projects)	Utility Revenue Senior Lien 2022 (BofA)	Excise Tax Sub-Lien 2021	FY Total
	GADA 2014A	(Schnepf Trust)										
	\$3,845,000	\$19,425,089	\$16,000,000	\$57,981,000	\$8,600,000	\$12,807,500	\$8,238,763	\$44,506,194	\$10,098,396	\$21,478,000	\$85,000,000	
	Sewer	H2O	H2O	Water	Water	Water	Water	Water	Sewer	Water	Water & Sewer *	
FY22-23	\$384,100	\$1,801,479	\$732,438	\$2,554,164	\$378,845	\$239,979	\$138,642	\$1,457,222	\$330,642	\$1,678,830	\$750,000	\$28,450,979
FY23-24	384,100	1,800,259	732,065	2,553,589	378,760	585,425	138,642	1,285,784	291,743	1,571,760	750,000	32,424,671
FY24-25	386,500	1,798,947	731,678	2,553,002	378,673	585,301	367,493	1,285,784	291,743	1,570,864	750,000	32,490,541
FY25-26	385,000	1,797,539	731,280	2,552,404	378,584	585,175	367,427	2,309,354	523,989	1,570,112		32,995,549
FY26-27	387,500	1,796,027	730,870	2,551,794	378,493	585,047	367,360	2,308,474	523,790	1,569,477		32,983,579
FY27-28	384,250	1,794,402	730,447	2,551,172	378,401	584,916	367,292	2,307,569	523,584	1,569,902		32,951,665
FY28-29	385,000	1,792,655	730,010	2,550,537	378,307	584,783	367,223	2,306,638	523,373	1,569,386		32,949,869
FY29-30		1,790,777	729,559	2,549,890	378,211	584,647	367,152	2,305,680	523,156	1,568,901		31,344,825
FY30-31		1,788,759	729,095	2,549,230	378,113	584,509	367,081	2,304,694	522,932	1,568,418		30,382,038
FY31-32		1,786,589	728,615	2,548,557	378,013	584,368	367,008	2,303,679	522,702	1,567,910		31,004,228
FY32-33		1,784,254	728,121	2,547,871	377,912	584,225	366,934	2,302,636	522,465	1,567,347		30,985,683
FY33-34		1,781,741	727,611	2,547,171	377,808	584,079	366,859	2,301,562	522,221	1,566,701		28,090,465
FY34-35		1,779,041	727,085	2,546,457	377,702	583,930	366,782	2,300,457	521,971	1,565,943		28,084,713
FY35-36		1,776,134	726,542	2,545,729	377,594	583,779	366,704	2,299,320	521,713	1,565,046		28,075,355
FY36-37		1,773,005	725,982	2,544,986	377,484	583,624	366,625	2,298,151	521,447	1,564,951		28,059,875
FY37-38		1,769,637	725,404	2,544,229	377,371	583,467	366,544	2,296,947	521,174	1,564,546		27,471,413
FY38-39		1,766,011	724,809	2,543,456	377,257	583,306	366,462	2,295,709	520,893	1,563,000		26,813,691
FY39-40		1,762,109	724,194	2,542,669	377,140	583,143	366,379	2,294,435	520,604			25,242,586
FY40-41		1,757,908	723,560	2,541,866	377,021	582,977	366,294	2,293,124	520,307			25,236,854
FY41-42		1,753,380	722,906	2,541,046	376,899	582,807	366,208	2,291,776	520,001			24,030,029
FY42-43		1,748,505	722,232	2,540,211	376,775	582,635	366,121	2,290,388	519,686			24,022,253
FY43-44		1,743,253	721,536	2,539,359	376,649	582,459	366,032	2,288,961	519,362			24,009,198
FY44-45				2,538,490	376,520	582,280	365,941	2,287,492	519,029			21,532,127
FY45-46				2,537,604	376,389	582,097	365,849	2,285,981	518,686			21,520,730
FY46-47				2,536,700	376,255	581,911	365,756	2,284,426	518,333			21,525,181
FY47-48				2,535,779	376,118	581,722	365,661	2,282,826	517,970			21,514,026
FY48-49				2,534,839	375,979	581,529	365,564	2,281,180	517,597			10,678,687
FY49-50				2,533,880	375,836	581,332	365,465	2,279,486	517,212			10,676,611
FY50-51				2,532,902	375,691	581,132	365,365	2,277,743	516,817			10,668,450
FY51-52							365,264	2,275,950	516,410			3,157,624
FY52-53								2,274,106	515,992			2,790,097
	\$2,696,450	\$39,142,411	\$16,006,039	\$73,789,583	\$10,944,800	\$16,576,584	\$10,538,129	\$68,257,531	\$15,487,543	\$26,766,090	\$2,250,000	

* Represents interest only through the maturity date of 6/1/2025.





Appendix

Budget Adoption Resolution
State Auditor General Schedules
Truth In Taxation Notice
Position Listing
Acronyms
Glossary





Budget Adoption Resolution

RESOLUTION 1459-22

TOWN OF QUEEN CREEK

Resolution for the Adoption of the Budget

Fiscal Year 2023

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 4, 2022, 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 Council met on May 18, 2022, 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, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on May 18, 2022, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that 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 Exhibit 1, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Queen Creek for the fiscal year 2022-2023.

Passed by the Mayor and Queen Creek Town Council, this 18th day of May 2022.

FOR THE TOWN OF QUEEN CREEK:


Gail Barney, Mayor

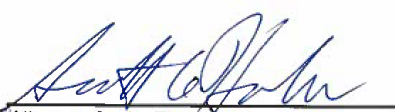
ATTESTED TO:


Maria Gonzalez, Town Clerk

REVIEWED BY:


John Cross, Town Manger

APPROVED AS TO FORM:


Attorneys for the Town
Dickinson Wright



State Auditor General Budget (Schedule A)

Town of Queen Creek
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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	
2022	Adopted/adjusted budgeted expenditures/expenses*	E 1	35,930,490	57,375,415	14,792,873	186,827,759	0	185,954,620	6,302,457	487,183,614
2022	Actual expenditures/expenses**	E 2	35,930,490	57,375,415	14,792,873	58,892,660	0	147,519,539	6,302,457	320,813,434
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	E 3	105,211,521	52,474,806	1,570	248,874,441	0	94,583,767	1,524,346	502,670,451
2023	Primary property tax levy	B 4	12,470,611							12,470,611
2023	Secondary property tax levy	B 5								0
2023	Estimated revenues other than property taxes	C 6	85,682,024	62,772,687	1,732,010	80,102,991	0	118,053,023	7,601,515	355,944,250
2023	Other financing sources	D 7	0	0	0	0	0	0	0	0
2023	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D 9	0	22,903,631	16,737,426	52,770,423	0	12,172,880	0	104,584,360
2023	Interfund Transfers (out)	D 10	36,654,137	55,757,343	0	0	0	12,172,880	0	104,584,360
2023	Total financial resources available	E 12	166,710,019	82,393,781	18,471,006	381,747,855	0	212,636,790	9,125,861	871,085,312
2023	Budgeted expenditures/expenses	E 13	40,772,917	73,069,129	18,469,436	377,014,504	0	213,203,416	7,601,515	730,130,917

Expenditure limitation comparison	2022	2023
1 Budgeted expenditures/expenses	\$ 487,183,614	\$ 730,130,917
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	487,183,614	730,130,917
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 487,183,614	\$ 730,130,917
6 EEC expenditure limitation	\$ 487,183,614	\$ 730,130,917

* 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).



State Auditor General Budget (Schedule B)

Town of Queen Creek Tax levy and tax rate information Fiscal year 2023

	<u>2022</u>	<u>2023</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 17,234,077	\$ 18,819,008
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	\$ 11,045,515	\$ 12,470,611
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ 11,045,515	\$ 12,470,611
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 11,045,515	
(2) Prior years' levies	15,524	
(3) Total primary property taxes	\$ 11,061,039	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ 11,061,039	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.8257	1.8257
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	1.8257	1.8257
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 28,328,818	\$ 32,201,875	\$ 38,318,568
Construction Sales Tax	7,520,485	14,776,000	13,092,900
Licenses and permits			
Business Licenses	75,000	75,000	75,000
Liquor License	10,500	10,500	10,500
Building Revenue	7,362,600	10,400,000	10,486,700
Intergovernmental			
State Sales Tax	6,898,800	7,500,000	8,385,700
Urban Revenue Sharing	7,494,700	7,647,963	9,421,900
Charges for services			
Recreation User Fees	442,491	442,491	689,876
Interest on investments			
Interest Income	200,000	200,000	500,000
Contributions			
Voluntary contributions			
Miscellaneous			
Telecommunications	165,000	165,000	175,000
Building Lease Revenue			
Gas Franchises	115,000	115,000	135,000
Cable Licenses	390,000	390,000	360,000
Miscellaneous	103,500	103,500	101,000
Departmental Support Revenue	1,686,218	1,686,218	3,929,880
Total General Fund	\$ 60,793,112	\$ 75,713,547	\$ 85,682,024

* 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.



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund			
Highway User Revenue	\$ 4,083,000	\$ 3,900,000	\$ 4,321,500
Pinal County Taxes	23,600	23,600	30,000
Vehicle License Tax	3,162,100	2,700,000	3,138,200
Grants	255,000	255,000	
Interest Income			
Total Highway User Revenue Fund	\$ 7,523,700	\$ 6,878,600	\$ 7,489,700
Municipal Town Center Fund			
City Sales Tax	\$ 1,010,719	\$ 1,175,000	\$ 1,280,750
Building Lease Revenue	81,426	81,426	83,868
Signage Revenue	20,000	20,000	20,000
Interest Income			
Total Municipal Town Center Fund	\$ 1,112,145	\$ 1,276,426	\$ 1,384,618
Construction Sales Tax Fund			
2% Construction Sales Tax	\$ 7,520,485	\$ 14,776,000	\$ 13,142,900
Total Construction Sales Tax Fund	\$ 7,520,485	\$ 14,776,000	\$ 13,142,900
Grants & Contingency Fund			
Grants	\$ 5,000,000	\$ 7,407,947	\$ 10,000,000
Total Grants & Contingency Fund	\$ 5,000,000	\$ 7,407,947	\$ 10,000,000
Parks Development Fund			
Parks Development Fee	\$ 4,967,809	\$ 6,506,840	7,083,843
3rd Party Contributions			
Interest Income	143,740	143,740	143,740
Miscellaneous			
Total Parks Development Fund	\$ 5,111,549	\$ 6,650,580	\$ 7,227,583
Town Building Fund			
Town Building & Vehicle Development Fee	\$ 118,316	\$ 155,000	\$ 168,568
Interest Income	3,000	3,000	3,000
Total Town Building Fund	\$ 121,316	\$ 158,000	\$ 171,568
Transportation Development Fee Fund			
Transportation Development Impact Fee	\$ 3,921,888	\$ 4,813,656	\$ 5,292,250
Interest Income	5,000	5,000	5,000
Total Transportation Development Fee Fund	\$ 3,926,888	\$ 4,818,656	\$ 5,297,250
Library Development Fee Fund			
Library Development Impact Fee	\$ 260,157	\$ 340,747	\$ 370,929
Interest Income	3,000	3,000	3,000
	\$ 263,157	\$ 343,747	\$ 373,929
Public Safety Development Fee Fund			
Public Safety Development Fees	\$ 1,054,861	\$ 1,378,563	\$ 1,553,557
Interest Income			
Total Public Safety Development Fee Fund	\$ 1,054,861	\$ 1,378,563	\$ 1,553,557
Emergency Services Fund			
City Sales Tax	\$ 3,541,102	\$ 4,025,234	\$ 4,789,821
Construction Sales Tax	940,061	1,847,000	1,636,600
County Island Fire District	1,500,000	1,500,000	1,500,000
Fire Inspections	75,000	75,000	75,000
PSPRS Premium Tax Credit	145,000	145,000	180,000
ROI Utility Revenue	3,372,160	3,372,160	3,887,150
IGA - School District	155,000	155,000	155,000
Wildland Reimbursement	15,000	15,000	15,000
Building Lease Revenue	28,000	28,000	28,000
Grants	6,000,000		
Miscellaneous	40,000	40,000	82,332
Total Emergency Services Fund	\$ 15,811,323	\$ 11,202,394	\$ 12,348,903



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Fire Development Fee Fund			
Fire Development Fees	\$ 1,959,010	\$ 2,553,268	\$ 2,852,113
Interest Income	5,000	5,000	5,000
Total Fire Development Fee Fund	\$ 1,964,010	\$ 2,558,268	\$ 2,857,113
Streetlight Improvement Districts			
Special Assessment	\$ 43,720	\$ 43,720	\$ 150,000
Interest Income			
Total Streetlight Improvement Districts	\$ 43,720	\$ 43,720	\$ 150,000
Community Events Fund			
Contributions / Donations	\$ 75,000	\$ 75,000	\$
Total Community Events Fund	\$ 75,000	\$ 75,000	\$
Horseshoe Park & Equestrian Center Fund			
Park Revenues	\$ 650,000	\$ 650,000	\$ 775,566
Total Horseshoe Park Equestrian Fund	\$ 650,000	\$ 650,000	\$ 775,566
Total special revenue funds	\$ 50,178,154	\$ 58,217,901	\$ 62,772,687

* 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.



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
Special Assessment Fund			
Property Assessments	\$ 1,737,222	\$ 1,737,222	\$ 1,732,010
Total Special Assessment Fund	\$ 1,737,222	\$ 1,737,222	\$ 1,732,010
Total debt service funds	\$ 1,737,222	\$ 1,737,222	\$ 1,732,010
Capital projects funds			
Drainage & Transportation Fund			
Reimbursement from Government Agency	\$ 14,438,253	\$ 14,438,253	\$ 16,828,633
Other Funding	12,500,000	12,500,000	59,500,000
Interest Income	150,000	150,000	150,000
Bond / Loan Proceeds			
Total Drainage & Transportation Fund	\$ 27,088,253	\$ 27,088,253	\$ 76,478,633
General CIP			
Contributions from Outside Agencies	\$	\$	\$
Other Funding			624,358
Bond / Loan Proceeds	10,000,000	10,000,000	
Miscellaneous	2,500,000	2,500,000	3,000,000
Total General CIP	\$ 12,500,000	\$ 12,500,000	\$ 3,624,358
Total capital projects funds	\$ 39,588,253	\$ 39,588,253	\$ 80,102,991

* 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.



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Enterprise funds			
Sewer Utility Funds			
User Fees	\$ 8,246,236	\$ 8,246,236	9,229,590
Miscellaneous	990,946	990,946	1,106,154
Bond / Loan Proceeds	3,689,965	3,689,965	4,647,268
Capacity Fee	50,000	50,000	100,000
Interest Income			
Total Sewer Utility	\$ 12,977,147	\$ 12,977,147	\$ 15,083,012
Water Fund			
Water Revenues / User Fees	\$ 31,519,400	\$ 31,519,400	\$ 32,051,416
Capacity Fee	3,900,954	3,900,954	5,330,154
Miscellaneous	518,526	518,526	561,685
Interest Income	250,000	250,000	380,100
Bond / Loan Proceeds	53,000,000	53,000,000	60,000,000
Total Water Fund	\$ 89,188,880	\$ 89,188,880	\$ 98,323,355
Solid Waste Fund			
User Fees	\$ 4,417,279	\$ 4,417,279	\$ 4,366,122
Recycling	16,000	16,000	8,934
Cart Fees	270,000	270,000	267,900
Interest Income	5,100	5,100	3,700
Miscellaneous			
	\$ 4,708,379	\$ 4,708,379	\$ 4,646,656
Total enterprise funds	\$ 106,874,406	\$ 106,874,406	\$ 118,053,023

* 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.



State Auditor General Budget (Schedule C)

Town of Queen Creek
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
Healthcare Self-Insurance			
Premiums	\$ 6,988,351	\$ 6,988,351	7,501,515
Stop Loss Reimbursement	100,000	100,000	100,000
	\$ 7,088,351	\$ 7,088,351	\$ 7,601,515
Total internal service funds	\$ 7,088,351	\$ 7,088,351	\$ 7,601,515
Total all funds	\$ 266,259,498	\$ 289,219,680	\$ 355,944,250

* 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.



State Auditor General Budget (Schedule D)

Town of Queen Creek
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Debt Service	\$	\$	\$	\$ 10,350,506
Interfund Loan				
Infrastructure (CIP)				3,400,000
Emergency Services Fund				19,225,276
Horseshoe Park & Equestrian Center Fund				2,642,732
HURF				1,035,623
Community Events				
Total General Fund	\$	\$	\$	\$ 36,654,137
Special revenue funds				
Library Development Fee Fund	\$	\$	\$	\$ 232,731
Emergency Services Fund			19,225,276	2,837,200
Grants Fund				
Parks Development				22,818,116
Public Safety Development Fee Fund				142,175
Town Buildings & Vehicles Development Fund				288,727
Fire Development Fee Fund				2,532,088
Transportation Development Fund				10,449,419
Construction Sales Tax				15,565,276
Town Center				332,500
HURF			1,035,623	263,888
Community Events				
Horseshoe Park & Equestrian Center Fund			2,642,732	295,223
Total special revenue funds	\$	\$	\$ 22,903,631	\$ 55,757,343
Debt service funds				
Special Assessment Fund	\$	\$	\$	\$
Debt service			16,737,426	
Total debt service funds	\$	\$	\$ 16,737,426	\$
Capital projects funds				
Transportation CIP	\$	\$	\$ 26,965,935	\$
General CIP			25,804,488	
Total capital projects funds	\$	\$	\$ 52,770,423	\$
Enterprise funds				
Water Fund	\$	\$	\$	\$ 9,013,422
Water Capacity				1,954,758
Water CIP				
Water Debt			10,968,180	
Sewer / Wastewater Fund				638,486
Sewer / Wastewater Capacity				566,214
Sewer / Wastewater CIP				
Sewer / Wastewater Debt			1,204,700	
Total enterprise funds	\$	\$	\$ 12,172,880	\$ 12,172,880
Total all funds	\$	\$	\$ 104,584,360	\$ 104,584,360



State Auditor General Budget (Schedule E)

Town of Queen Creek
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/expenses 2022	Expenditure/expenditures/adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
General Fund				
Town Council	\$ 444,052	\$ -	\$ 444,052	\$ 451,445
Town Manager	1,141,580	20,700	1,162,280	1,057,830
Legal Services	565,000	-	565,000	796,000
Town Clerk	284,121	250	284,371	368,406
Finance	3,308,469	(314,407)	2,994,062	2,909,487
Human Resources	1,091,101	87,649	1,178,750	956,092
Information Technology	4,650,567	616,618	5,267,185	7,406,468
Community Services	2,771,852	11,800	2,783,652	5,525,522
Economic Development	1,115,287	(4,124)	1,111,163	1,303,498
Development Services	3,691,598	193,209	3,884,807	4,425,566
Public Works	9,417,099	2,248,182	11,665,281	9,667,003
Centralized Services	6,051,050	(1,461,163)	4,589,887	5,905,600
Total General Fund	\$ 34,531,776	\$ 1,398,714	\$ 35,930,490	\$ 40,772,917
Special revenue funds				
HURF	\$ 7,027,077	\$ 887,255	\$ 7,914,332	\$ 8,261,435
Municipal Town Center Fund	967,400	662	968,062	752,000
Streetlight Improvement District	199,360	-	199,360	300,000
Grants & Contingency Fund	17,000,000	(8,677,322)	8,322,678	19,000,000
Construction Sales Tax Fund	-	-	-	-
Parks Development Fund	80,000	(48,875)	31,125	80,000
Town Buildings & Vehicles Fund	20,000	(9,625)	10,375	20,000
Transportation Development Fund	125,000	23,625	148,625	125,000
Library Development Fund	20,000	(9,625)	10,375	20,000
Public Safety Development Fund	40,000	(19,250)	20,750	40,000
Fire Development Fund	40,000	(19,250)	20,750	40,000
Emergency Services Fund	33,069,993	4,422,644	37,492,637	41,207,619
Horseshoe Park & Equestrian Fund	1,936,443	36,700	1,973,143	3,123,075
LTAIF	-	98,203	98,203	100,000
Community Events Fund	165,000	-	165,000	-
Total special revenue funds	\$ 60,690,273	\$ (3,314,858)	\$ 57,375,415	\$ 73,069,129
Debt service funds				
Debt Service Fund	\$ 13,055,651	\$ -	\$ 13,055,651	\$ 16,737,426
Special Assessment Fund	1,737,222	-	1,737,222	1,732,010
Total debt service funds	\$ 14,792,873	\$ -	\$ 14,792,873	\$ 18,469,436
Capital projects funds				
Drainage & Transportation	\$ 131,669,814	\$ 7,441,984	\$ 139,111,798	\$ 180,551,680
Carryforward Allowance	-	-	(95,044,915)	-
General CIP	53,888,492	(6,172,531)	47,715,961	196,462,824
Carryforward Allowance	-	-	(32,890,184)	-
Total capital projects funds	\$ 185,558,306	\$ 1,269,453	\$ 58,892,660	\$ 377,014,504
Enterprise funds				
Sewer / Wastewater Funds				
Sewer Operating	\$ 5,014,615	\$ 537,914	\$ 5,552,529	\$ 6,413,422
Sewer Capacity	-	41,500	41,500	-
Sewer Capital	31,057,770	137,000	31,194,770	25,272,881
Sewer Debt	2,679,421	-	2,679,421	1,204,700
Carryforward Allowance	-	-	(8,952,648)	-
Subtotal Water Fund	38,751,806	716,414	30,515,572	32,891,003
Water Funds				
Water Operating	\$ 77,197,446	\$ (83,735)	\$ 77,113,711	\$ 95,321,016
Water Capacity	-	41,500	41,500	-
Water Capital	53,454,777	(45,330)	53,409,447	68,883,471
Water Debt	11,257,252	-	11,257,252	10,968,183
Carryforward Allowance	-	-	(29,482,433)	-
Subtotal Water Fund	141,909,475	(87,565)	112,339,477	175,172,670
Solid Waste Fund	4,646,648	17,842	4,664,490	5,139,743
Total enterprise funds	\$ 185,307,929	646,691	147,519,539	213,203,416
Internal service funds				
Healthcare Self-Insurance	\$ 6,302,457	\$ -	\$ 6,302,457	\$ 7,601,515
Total internal service funds	\$ 6,302,457	\$ -	\$ 6,302,457	\$ 7,601,515
Total all funds	\$ 487,183,614	\$ -	\$ 320,813,434	\$ 730,130,917

* 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.



State Auditor General Budget (Schedule F)

Town of Queen Creek
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Town Council				
General Fund	\$ 444,052	\$	\$ 444,052	\$ 451,445
Town Council Total	\$ 444,052	\$	\$ 444,052	\$ 451,445
Town Manager				
General Fund	\$ 1,141,580	\$ 20,700	\$ 1,162,280	\$ 1,057,830
Town Manager Total	\$ 1,141,580	\$ 20,700	\$ 1,162,280	\$ 1,057,830
Legal Services				
General Fund	\$ 565,000	\$	\$ 565,000	\$ 796,000
Legal Services Total	\$ 565,000	\$	\$ 565,000	\$ 796,000
Town Clerk				
General Fund	\$ 284,121	\$ 250	\$ 284,371	\$ 368,406
Town Clerk Total	\$ 284,121	\$ 250	\$ 284,371	\$ 368,406
Finance				
General Fund	\$ 3,308,469	\$ (314,407)	\$ 2,994,062	\$ 2,909,487
Finance Total	\$ 3,308,469	\$ (314,407)	\$ 2,994,062	\$ 2,909,487
Community Services				
General Fund	\$ 2,771,852	\$ 11,800	\$ 2,783,652	\$ 5,525,522
Parks Development Fund	80,000	(48,875)	31,125	80,000
Library Development Fund	20,000	(9,625)	10,375	20,000
Community Events Fund	165,000		165,000	
Community Services Total	\$ 3,036,852	\$ (46,700)	\$ 2,990,152	\$ 5,625,522
Development Services				
General Fund	\$ 3,691,598	\$ 193,209	\$ 3,884,807	\$ 4,425,566
Development Services Total	\$ 3,691,598	\$ 193,209	\$ 3,884,807	\$ 4,425,566
Public Works				
General Fund	\$ 9,417,099	\$ 2,248,182	\$ 11,665,281	\$ 9,667,003
HURF	7,027,077	887,255	7,914,332	8,261,435
Solid Waste Fund	4,646,648	17,842	4,664,490	5,139,743
LTA		98,203	98,203	100,000
Transportation Development Fund	125,000	23,625	148,625	125,000
Drainage & Transportation Fund	131,669,814	7,441,984	139,111,798	180,551,680
Public Works Total	\$ 152,865,636	\$ 10,717,091	\$ 163,602,729	\$ 203,644,661
Human Resources				
General Fund	\$ 1,091,101	\$ 87,649	\$ 1,178,750	\$ 956,092
Human Resource Total	\$ 1,091,101	\$ 87,649	\$ 1,178,750	\$ 956,092
Information Technology				
General Fund	\$ 4,650,567	\$ 616,618	\$ 5,267,185	\$ 7,406,468
Information Technology Total	\$ 4,650,567	\$ 616,618	\$ 5,267,185	\$ 7,406,468
Economic Development				
General Fund	\$ 1,115,287	\$ (4,124)	\$ 1,111,163	\$ 1,303,498
Municipal Town Center Fund	967,400	662	968,062	752,000
Horseshoe Park Fund	1,936,443	36,700	1,973,143	3,123,075
Economic Development Total	\$ 4,019,130	\$ 33,238	\$ 4,052,368	\$ 5,178,573
Emergency Management Services (EMS)				
Emergency Services Fund	\$ 33,069,993	\$ 4,422,644	\$ 37,492,637	\$ 41,207,619
Public Safety Development Fund	40,000	(19,250)	20,750	40,000
Fire Development Fund	40,000	(19,250)	20,750	40,000
EMS Total	\$ 33,149,993	\$ 4,384,144	\$ 37,534,137	\$ 41,287,619
Utilities Department				
Sewer Utility Fund	\$ 5,014,615	\$ 537,914	\$ 5,552,529	\$ 6,413,422
Sewer Capacity Fund		41,500	41,500	
Sewer Capital Fund	31,057,770	137,000	31,194,770	25,272,881
Sewer Debt Fund	2,679,421		2,679,421	1,204,700
Carryforward Allowance				
Water Operating Fund	77,197,446	(83,735)	77,113,711	95,321,016
Water Capacity Fund		41,500	41,500	
Water Capital Fund	53,454,777	(45,330)	53,409,447	68,883,471
Water Debt Fund	11,257,252		11,257,252	10,968,183
Carryforward Allowance				
Utilities Department Total	\$ 180,661,281	\$ 628,849	\$ 181,290,130	\$ 208,063,673
Centralized Service / General Operations				
General Fund	\$ 6,051,050	\$ (1,461,163)	\$ 4,589,887	\$ 5,905,600
General CIP	53,888,492	(6,172,531)	47,715,961	196,462,824
Construction Sales Tax				
Town Buildings & Vehicle Development	20,000	(9,625)	10,375	20,000
Grants & Contingency Fund	17,000,000	(8,686,159)	8,313,841	19,000,000
Streetlight Improvement Districts	199,360		199,360	300,000
Special Assessments Fund	1,737,222		1,737,222	1,732,010
Debt Service Fund	13,055,651		13,055,651	16,737,426
Healthcare / Self-Insurance	6,302,457		6,302,457	7,601,515
Carryforward Allowance				
Centralized Services / General Operations Total	\$ 96,254,232	\$ (16,329,478)	\$ 81,924,754	\$ 247,759,375
Total All Departments	\$ 487,183,614	\$ (8,837)	\$ 487,174,777	\$ 730,130,917

* 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.



State Auditor General Budget (Schedule G)

Town of Queen Creek Full-time employees and personnel compensation Fiscal year 2023						
Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
General Fund						
Town Council	\$ 7	\$ 196,151	\$	\$ 69,713	\$ 49,111	\$ 314,975
Town Manager	4	720,859	91,249	58,800	90,842	961,750
Town Clerk	2	206,118	21,564	22,480	15,364	265,526
Finance	39	1,889,258	214,960	240,862	153,660	2,498,740
Community Services	23	2,095,708	205,429	227,567	188,723	2,717,427
Development Services	31	2,858,951	315,206	356,585	271,109	3,801,851
Public Works	53	3,689,501	401,845	575,049	365,508	5,031,903
Human Resources	6	607,982	69,291	65,804	49,725	792,802
Information Technology	17	1,591,857	181,813	214,980	128,420	2,117,070
Economic Development	5	586,374	68,585	63,244	51,845	770,048
Non-Departmental						
Total General Fund	\$ 188	\$ 14,442,759	\$ 1,569,942	\$ 1,895,084	\$ 1,364,307	\$ 19,272,092
Special revenue funds						
Emergency Services	\$ 197	\$ 20,866,104	\$ 2,740,622	\$ 2,841,755	\$ 2,151,558	\$ 28,600,039
HPEC	8	614,215	62,846	71,845	63,183	812,089
HURF	19	1,348,839	141,379	203,459	133,997	1,827,674
Total special revenue funds	\$ 224	\$ 22,829,158	\$ 2,944,847	\$ 3,117,059	\$ 2,348,738	\$ 31,239,802
Capital projects funds						
CIP Administration	\$ 19	\$ 1,924,972	\$ 220,258	\$ 263,190	\$ 168,764	\$ 2,577,184
Total capital projects funds	\$ 19	\$ 1,924,972	\$ 220,258	\$ 263,190	\$ 168,764	\$ 2,577,184
Enterprise funds						
Sewer Utility Fund	\$ 6	\$ 543,653	\$ 58,605	\$ 81,843	\$ 58,330	\$ 742,431
Water Fund	57	6,358,319	687,947	913,353	611,440	8,571,059
Solid Waste Fund	4	411,621	47,013	57,741	36,331	552,706
Total enterprise funds	\$ 67	\$ 7,313,593	\$ 793,565	\$ 1,052,937	\$ 706,101	\$ 9,866,196
Total all funds	\$ 498	\$ 46,510,482	\$ 5,528,612	\$ 6,328,270	\$ 4,587,910	\$ 62,955,274



Truth in Taxation Notice

THE ARIZONA REPUBLIC

PO Box 194, Phoenix, Arizona 85001-0194
Phone 1-602-444-7315 Fax 1-877-943-0443

AFFIDAVIT OF PUBLICATION

STATE OF WISCONSIN }
COUNTY OF BROWN } SS.

TOWN OF QUEEN CREEK/LEGAL ADVERTIS
22350 S. ELLSWORTH ROAD
QUEEN CREEK, AZ 85142

I, being first duly sworn, upon oath deposes and says: That I am the legal clerk of the Arizona Republic, a newspaper of general circulation in the counties of Maricopa, Coconino, Pima and Pinal, in the State of Arizona, published weekly at Phoenix, Arizona, and that the copy hereto attached is a true copy of the advertisement published in the said paper on the dates indicated.

Publication: Arizona Republic

Ad number: GCI0876664

PO Field: TRUTH IN
TAXATION HEARING

Published Date(s):

05/04/2022, 05/11/2022

Sworn to before me this

11th day of
May, 2022

Notary Public
My Commission Expires on 9/19/25

VICKY FELTY
Notary Public
State of Wisconsin



Truth in Taxation Notice

TRUTH IN TAXATION HEARING NOTICE OF TAX INCREASE

IN COMPLIANCE WITH SECTION 42-17107, ARIZONA REVISED STATUTES, THE TOWN OF QUEEN CREEK IS NOTIFYING ITS PROPERTY TAXPAYERS OF QUEEN CREEK'S INTENTION TO RAISE ITS PRIMARY PROPERTY TAXES OVER LAST YEAR'S LEVEL. QUEEN CREEK IS PROPOSING AN INCREASE IN PRIMARY PROPERTY TAXES OF \$602,945 OR 5.46%.

FOR EXAMPLE, THE PROPOSED TAX INCREASE WILL CAUSE QUEEN CREEK'S PRIMARY PROPERTY TAXES ON A \$100,000 HOME TO BE \$182.57 (TOTAL PROPOSED TAXES INCLUDING THE TAX INCREASE). WITHOUT THE PROPOSED TAX INCREASE, THE TOTAL TAXES THAT WOULD BE OWED ON A \$100,000 HOME WOULD HAVE BEEN \$173.12.

THIS PROPOSED INCREASE IS EXCLUSIVE OF INCREASED PRIMARY PROPERTY TAXES RECEIVED FROM NEW CONSTRUCTION. THE INCREASE IS ALSO EXCLUSIVE OF ANY CHANGES THAT MAY OCCUR FROM PROPERTY TAX LEVIES FOR VOTER APPROVED BONDED INDEBTEDNESS OR BUDGET AND TAX OVERRIDES.

ALL INTERESTED CITIZENS ARE INVITED TO ATTEND THE PUBLIC HEARING ON THE TAX INCREASE THAT IS SCHEDULED TO BE HELD AT 6:30 PM ON MAY 18, 2022 AT QUEEN CREEK COMMUNITY CHAMBERS, 20727 E CIVIC PARKWAY QUEEN CREEK AZ 85142



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
General Fund	
<i>Town Manger</i>	
TOWN MANAGER	1.00
ASSISTANT TOWN MANAGER	1.00
MANAGEMENT SUPPORT SPECIALIST	1.00
INTERGOVERN. RELATIONS MANAGER	1.00
Total Town Manger	4.00
<i>Town Clerk</i>	
TOWN CLERK	1.00
DEPUTY TOWN CLERK	1.00
Total Town Clerk	2.00
Total Town Manager/Legal Services/Clerk	6.00
Finance	
<u>GENERAL FUND</u>	
DIRECTOR, FINANCE	1.00
DEPUTY DIRECTOR, FINANCE*	1.00
FINANCIAL SERVICES ADMINISTRATOR	1.00
ACCOUNTANT, SENIOR	1.00
ACCOUNTANT	2.00
FINANCIAL SERVICES TECHNICIAN	2.00
PAYROLL ANALYST	1.00
PAYROLL TECHNICIAN, SENIOR	1.00
MANAGEMENT SUPPORT ASSISTANT	0.48
PROCUREMENT ADMINISTRATOR	1.00
PROCUREMENT ANALYST, SENIOR	2.00
PROCUREMENT SPECIALIST	1.00
FINANCIAL SERVICES ANALYST	1.00
<u>OTHER FUNDS</u>	
FINANCIAL SERVICES MANAGER*	1.00
<u>ENTERPRISE FUNDS - CUSTOMER SERVICE</u>	
CUST. SERVICE & BILLING ADMINISTRATOR*	1.00
FINANCIAL SERVICES ANALYST, PRINCIPAL*	1.00
BUSINESS ANALYST, SENIOR*	1.00
FINANCIAL SERVICES ANALYST, SENIOR*	1.00
FINANCIAL SERVICES ANALYST*	2.00
CUSTOMER SERVICE SUPERVISOR*	1.00
CUSTOMER SERVICE REPRESENTATIVE, LEAD*	1.00
CUSTOMER SERVICE REPRESENTATIVE*	5.00
CUSTOMER SERVICE REPRESENTATIVE, TEMP*	3.00
BUSINESS ANALYST, ASSOCIATE*	1.00
CUSTOMER SERVICE SPECIALIST*	1.00
Total Finance	34.48



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
Budget	
REVENUE ANALYST	0.50
FINANCIAL SERVICES ANALYST, SENIOR	4.00
Total Budget	4.50
Total Finance 38.98	
Human Resources	
Human Resources	
DIRECTOR, HR	1.00
HUMAN RESOURCES ANALYST	3.00
HUMAN RESOURCES ANALYST, SENIOR	1.00
HUMAN RESOURCES SPECIALIST	1.00
Total Human Resources	6.00
Total Human Resources 6.00	
Information Technology	
Information Technology	
DIRECTOR, IT	1.00
IT PROGRAM MANAGER	1.00
IT SYSTEMS MANAGER	1.00
SYSTEMS ADMINISTRATOR	1.00
IT ANALYST	2.00
IT PROJECT MANAGER	1.00
BUSINESS ANALYST, SENIOR*	2.00
IT PROJECT ANALYST, SENIOR	1.00
IT APPLIED TECHNOLOGY MANAGER	1.00
IT GIS MANAGER	1.00
SYSTEMS ADMINISTRATOR, SENIOR	1.00
GIS ANALYST*	1.00
GIS TECHNICIAN	1.00
IT TECHNICIAN, SENIOR	1.00
MANAGEMENT ANALYST, SENIOR	1.00
Total Information Technology	17.00
Total Information Technology 17.00	



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
Community Services	
Communications & Marketing	
DIRECTOR, COMMUNITY SERVICES	1.00
PUBLIC INFORMATION OFFICER	1.00
PUBLIC INFORMATION SPECIALIST	1.00
MARKETING & COMMUNICATIONS MANAGER	1.00
COMMUNITY OUTREACH SPECIALIST	1.00
DIGITAL MEDIA SPECIALIST	1.00
VOLUNTEER COORDINATOR	1.00
MARKETING & COMMUNICATIONS TECHNICIAN (1.0 FTE; 100% Enterprise Funded)	1.00
Total Communications & Marketing	8.00
Recreation Programs	
DEPUTY DIRECTOR	1.00
AQUATICS SUPERVISOR	1.00
RECREATION MANAGER	1.00
MANAGEMENT ANALYST, ASSOCIATE	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00
RECREATION SUPERVISOR	1.00
RECREATION COORDINATOR, SENIOR	1.00
RECREATION COORDINATOR	1.00
RECREATION TECHNICIAN (PT)	2.25
Total Recreation Programs*	10.25
<i>*FTE count does not include pooled positions for seasonal employees, which currently calculates to 8.7 FTEs.</i>	
Parks Rangers	
PARK RANGER, SENIOR	1.00
PARK RANGER	3.00
PARK RANGER (PT)	1.00
Total Parks & Grounds Maintenance	5.00
Total Community Services	23.25
Economic Development	
Economic Development	
DIRECTOR, ECONOMIC DEVELOPMENT	1.00
ECONOMIC DEVELOPMENT PROGRAM MANAGER	1.00
ECONOMIC DEVELOPMENT PROGRAM COORDINATOR	2.00
MANAGEMENT SUPPORT TECHNICIAN	1.00
Total Economic Development	5.00
Total Economic Development	5.00



Position Listing

Queen Creek Authorized Positions		FY 2022/23 Adopted
Development Services		
Development Services Administration		
DIRECTOR, DEVELOPMENT SERVICES		1.00
PLANNER, SENIOR		1.00
MANAGEMENT ANALYST, ASSOCIATE		1.00
Total Development Services Administration		3.00
Planning		
PLANNING MANAGER		1.00
PLANNER, SENIOR		1.00
PLANNER II		1.00
PLANNER I		1.00
Total Planning		4.00
Engineering		
TOWN ENGINEER		1.00
ENGINEER, PRINCIPAL		1.00
ENGINEER		1.00
ENGINEERING TECHNICIAN, SENIOR		1.00
ENGINEERING INSPECTOR SUPERVISOR		1.00
ENGINEERING INSPECTOR, SENIOR		2.00
ENGINEERING INSPECTOR		1.00
ENGINEER, SENIOR		1.00
Total Engineering		9.00
Building Safety		
BUILDING OFFICIAL		1.00
ASSISTANT BUILDING OFFICIAL		1.00
BUILDING INSPECTOR		4.00
BUILDING INSPECTOR, SENIOR		1.00
PERMIT ASSISTANT		1.00
PERMIT TECHNICIAN, SENIOR		1.00
PERMIT TECHNICIAN		1.00
PLANS EXAMINER		1.00
PLANS EXAMINER, SENIOR		1.00
Total Building Safety		12.00
Neighborhood Preservation		
CODE COMPLIANCE SUPERVISOR		1.00
CODE COMPLIANCE OFFICER, SENIOR		1.00
CODE COMPLIANCE OFFICER		1.00
Total Neighborhood Preservation		3.00
Total Development Services		31.00



Position Listing

Queen Creek Authorized Positions		FY 2022/23 Adopted
Public Works		
Public Works Administration		
DIRECTOR, PUBLIC WORKS		1.00
MANAGEMENT ANALYST, SENIOR		1.00
PUBLIC WORKS COORDINATOR		1.00
OPERATIONS MANAGER		1.00
MANAGEMENT SUPPORT TECHNICIAN		2.00
Total Public Works Administration		6.00
Facilities Maintenance		
SUPERINTENDENT - FACILITIES		1.00
FACILITY SERVICES SPECIALIST, SENIOR		1.00
FACILITY SERVICES SPECIALIST, LEAD		1.00
FACILITY SERVICES TECHNICIAN		1.00
FACILITY SERVICES SPECIALIST		2.00
CUSTODIAN		1.00
Total Facilities Maintenance		7.00
Fleet Maintenance		
SUPERINTENDENT - FLEET		1.00
MECHANIC LEAD		2.00
MECHANIC		3.00
MAINTENANCE TECHNICIAN, SENIOR - FLEET		1.00
FLEET TECHNICIAN		1.00
MAINTENANCE TECHNICIAN - FLEET		1.00
Total Fleet Maintenance		9.00
Traffic		
TRAFFIC SIGNAL & LIGHTING SUPERVISOR		1.00
TRAFFIC SIGNAL & LIGHTING SPECIALIST		2.00
TRAFFIC ENGINEER		1.00
TRAFFIC ENGINEER TECHNICIAN		1.00
PAVEMENT PRESERVATION INSPECTOR		1.00
Total Traffic		6.00
Parks and Grounds Maintenance		
SUPERINTENDENT - PARKS		1.00
MAINTENANCE SUPERVISOR - PARKS & GROUNDS		2.00
MAINTENANCE LEAD - PARKS & GROUNDS		4.00
MAINTENANCE TECHNICIAN - PARKS & GROUNDS		11.00
MAINTENANCE SPECIALIST - PARKS & GROUNDS		1.00
MAINTENANCE ASSISTANT		6.00
MAINTENANCE ASSISTANT (PT)		0.43
Total Parks & Grounds Maintenance		25.43
Total Public Works		53.43



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
Total General Fund	180.66
Other Operating Funds	
CIP Administration	
DIRECTOR, CIP	1.00
OPERATIONS MANAGER	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00
CAPITAL IMPROVEMENT MANAGER	1.00
PROJECT MANAGER, SENIOR	2.00
PROJECT MANAGER	4.00
ASSISTANT PROJECT MANAGER	1.00
CIP INSPECTOR	1.00
CIP INSPECTOR, SENIOR	1.00
CIP INSPECTOR SUPERVISOR	1.00
FINANCIAL SERVICES ADMINISTRATOR	1.00
CONTRACT ANALYST	1.00
PROCUREMENT ANALYST, SENIOR	2.00
PROGRAM MANAGER - REAL ESTATE	1.00
Total CIP Administration	19.00
HURF/Streets Fund - Public Works	
OPERATIONS MANAGER	1.00
PROJECT MANAGER	1.00
SUPERINTENDENT - STREETS	1.00
MAINTENANCE LEAD - STREETS	3.00
MAINTENANCE SPECIALIST - STREETS	5.00
MAINTENANCE TECHNICIAN - STREETS	8.00
Total HURF/Streets Fund - Public Works	19.00
Solid Waste Fund - Public Works	
OPERATIONS MANAGER	1.00
ENVIRONMENTAL SERVICES COORDINATOR	1.00
ENVIRONMENTAL TECHNICIAN	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00
Total Solid Waste Fund - Public Works	4.00
Horseshoe Park Equestrian Centre (HPEC) Fund - Economic Development	
HPEC GENERAL MANAGER	1.00
MAINTENANCE SUPERVISOR - HPEC	1.00
MAINTENANCE SPECIALIST - HPEC	5.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00
Total HPEC Fund	8.00



Position Listing

Queen Creek Authorized Positions		FY 2022/23 Adopted
Utilities		
Water Fund		
Water - Administration		
DIRECTOR, UTILITIES		1.00
DEPUTY DIRECTOR, UTILITIES		1.00
MANAGEMENT ANALYST, PRINCIPAL		1.00
MANAGEMENT ANALYST, ASSOCIATE		1.00
BUSINESS ANALYST, SENIOR		1.00
Total Water - Administration		5.00
Water - Engineering		
ENGINEER, PRINCIPAL - UTILITIES		1.00
UTILITY SERVICES MANAGER - INFRASTRUCTURE		1.00
UTILITY INSPECTOR, SENIOR		1.00
UTILITY INSPECTOR		1.00
Total Water - Engineering		4.00
Water - Field Ops Meters		
UTILITY SERVICES MANAGER - SUPPORT SERVICES		1.00
UTILITY SERVICES COORDINATOR		2.00
MANAGEMENT SUPPORT TECHNICIAN		1.00
BUSINESS ANALYST, ASSOCIATE		1.00
UTILITY MAINTENANCE LEAD - METERS		1.00
UTILITY SERVICES TECHNICIAN - METERS		5.00
UTILITY SERVICES TECHNICIAN - METERS (TEMP)		2.00
Total Water - Field Ops Meters		13.00
Water - GIS		
OPERATIONS MANAGER - UTILITIES		1.00
UTILITY MAINTENANCE LEAD		1.00
GIS ANALYST		1.00
UTILITY LOCATOR		5.00
Total Water - GIS		8.00
Water - Irrigation		
UTILITY MAINTENANCE LEAD - IRRIGATION		1.00
UTILITY ASSISTANT - IRRIGATION		1.00
UTILITY SERVICES TECHNICIAN - IRRIGATION		2.00
Total Water - Irrigation		4.00
Water - Conservation		
WATER CONSERVATION SPECIALIST		1.00
Total Water - Conservation		1.00



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
Water - Distribution	
UTILITY SERVICES COORDINATOR	2.00
UTILITY SERVICES MANAGER - METERS	1.00
UTILITY SERVICES MANAGER - WELLS	1.00
UTILITY SPECIALIST, SENIOR - WELLS	5.00
UTILITY SPECIALIST, SENIOR - REPAIR	3.00
UTILITY SPECIALIST - REPAIR	6.00
ELECTRICIAN/I&C SPECIALIST	1.00
UTILITY INSPECTOR	1.00
Total Water - Distribution	20.00
Water - Resources	
MANAGEMENT ANALYST	1.00
WATER RESOURCES PROGRAM MANAGER	1.00
Total Water - Resources	2.00
Total Water Fund	57.00
Sewer Fund	
UTILITY SUPERVISOR - SEWERS	1.00
UTILITY SERVICES COORDINATOR	1.00
UTILITY SPECIALIST - SEWERS	4.00
Total Sewer Fund	6.00
Total Utilities - Water & Sewer Funds	63.00
Emergency Services Fund	
Fire Administration	
FIRE CHIEF	1.00
DEPUTY FIRE CHIEF	1.00
PROGRAM MANAGER - EMERGENCY MANAGEMENT	1.00
ADMINISTRATIVE ASSISTANT, SENIOR	1.00
MANAGEMENT ANALYST, PRINCIPAL	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00
Total Fire Administration	6.00
Fire Operations	
DEPUTY FIRE CHIEF	1.00
FIRE BATTALION CHIEF	3.00
FIRE CAPTAIN	18.00
FIRE ENGINEER	15.00
FIREFIGHTER	36.00
Total Fire Operations	73.00



Position Listing

Queen Creek Authorized Positions		FY 2022/23 Adopted
Fire Prevention Bureau		
FIRE MARSHALL		1.00
FIRE INSPECTOR		1.00
Total Fire Prevention Bureau		2.00
Fire Training		
DEPUTY FIRE CHIEF		1.00
Total Fire Training		1.00
Emergency Transportation Service		
CIVILIAN PARAMEDIC		12.00
CIVILIAN EMT		12.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR		1.00
COMPLIANCE OFFICER		1.00
Total Emergency Transportation Service		26.00
Fire - Medical		
PROGRAM MANAGER - EMS		1.00
Total Fire - Medical		1.00
Total Fire & Medical		109.00
Police Administration		
POLICE CHIEF		1.00
POLICE LIEUTENANT		3.00
MANAGEMENT ANALYST		1.00
MANAGEMENT SUPPORT TECHNICIAN		1.00
MANAGEMENT ANALYST, ASSOCIATE		1.00
Total Police Administration		7.00
Police Patrol		
POLICE SERGEANT		6.00
POLICE OFFICER		41.00
POLICE OFFICER RECRUIT		6.00
Total Police Patrol		53.00
Police Records Management		
POLICE RECORDS SUPERVISOR		1.00
POLICE RECORDS SPECIALIST		4.00
Total Police Records Management		5.00



Position Listing

Queen Creek Authorized Positions	FY 2022/23 Adopted
Police Support Services	
POLICE SERGEANT	5.00
POLICE OFFICER	12.00
CRIME SCENE/EVIDENCE TECHNICIAN	2.00
CRIME ANALYST	1.00
POLICE SUPPORT SPECIALIST	3.00
Total Police Support Services	23.00
Total Police	88.00
Total Emergency Services Fund	197.00
Summary	
Total Town Employees (less elected officials)	490.66
Elected Officials	7.00
Total All	497.66



Acronyms

- ACFR** – Annual Comprehensive Financial Report
- ACMA** – Arizona City/County Management Association
- ADEQ** – Arizona Department of Environmental Quality
- ADOT** – Arizona Department of Transportation
- ADOR** – Arizona Department of Revenue
- ADWR** – Arizona Department of Water Resources
- A.R.S** – Arizona Revised Statute
- ASRS** – Arizona State Retirement System
- CAAG** – Central Arizona Association of Governments
- CAGRD** – Central Arizona Groundwater Replenishment District
- CAP** – Central Arizona Project
- CDBG** – Community Development Block Grant
- CERT** - Community Emergency Response Team
- CIL** - Cash-in-Lieu
- CIP** – Capital Improvement Program
- CMAQ** – Congestion Mitigation & Air Quality
- CMR** – Communications, Marketing & Recreation
- CPI** – Consumer Price Index
- CSP** – Corporate Strategic Plan
- CY** – Calendar Year
- DEQ** – Department of Environmental Quality
- EEO** – Equal Employment Opportunity
- EMS** – Emergency Medical Services
- EMT** – Emergency Medical Technician
- EOC** – Emergency Operations Center
- FASB** – Financial Accounting Standards Board
- FICA** – Federal Insurance Contribution Act
- FMLA** – Family and Medical Leave Act
- FTE** – Full-Time Equivalent
- FY** – Fiscal Year
- GAAP** – General Accepted Accounting Principles
- GADA** – Greater Arizona Development Authority
- GASB** – Government Accounting Standards Board
- GIS** – Geographic Information System
- GFOA** – Government Finance Officers Association
- GFOAz** – Government Finance Officers Association of Arizona
- GWRP** – Greenfield Water Reclamation Plant
- HR** – Human Resources
- HPEC** – Horseshoe Park Equestrian Centre
- HURF** – Highway User Revenue Fund
- ICMA** – International City Managers Association
- IIP** – Infrastructure Improvement Plan
- IT** – Information Technology
- KRA** – Key Result Area
- LEED** – Leading Through Education & Environmental Design
- LTAf** – Local Transportation Assistance Fund
- MAG** – Maricopa Association of Governments
- MCSO** – Maricopa County Sheriff’s Office
- M&O** – Maintenance & Operations
- O & M** – Operations & Maintenance
- OSHA** – Occupational Safety and Health Administration
- PMGAA** – Phoenix Mesa Gateway Airport Authority
- PRV** – Pressure Reducing Valve
- PSPRS** – Public Safety Personnel Retirement System
- PSPRS TIER 1** – Sworn Fire staff hired prior to 1/1/2012
- PSPRS TIER 2** – Sworn Fire staff hired on/after 1/1/2012 but prior to 7/1/2017
- PSPRS TIER 3** – Sworn Fire staff hired on/after 7/1/2017
- ROI** – Return on Investment
- SLID** – Street Light Improvement District
- TIP** – Transportation Improvement Plan
- WIFA** – Water Infrastructure Financing Authority



Glossary

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

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

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

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

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

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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