AGENDA

Town Council Budget Meeting

Community Chambers, 20727 E Civic Parkway

April 15, 2026 | 3:00 PM

Notice of a Special Meeting of the Town Council:
Pursuant to A.R.S. § 38-431.02, notice is hereby given that the Town Council will hold a Budget Meeting at the date and time specified above. The Mayor or presiding officer may modify the order of Agenda Items and/or address items in a sequence deemed appropriate. The Town Council and staff may participate in the meeting in person, telephonically, or electronically. Physical access to the meeting space will be available 15-minutes prior to the meeting start time.

Accessibility:
The Town of Queen Creek is committed to making its public meetings accessible to individuals with disabilities. For special accommodations, please contact the Town Clerk's Office at 480-358-3000 / TownClerk@QueenCreekAZ.gov or the Arizona Relay Service at 7-1-1 at least 72-hours prior to the meeting. Council Meetings are live-streamed and can be viewed at https://QueenCreekaz.gov/government/watch-town-meetings by selecting "video" next to the applicable meeting, or by visiting the Town's Ustream account at https://video.ibm.com/councilmeeting.

1. CALL TO ORDER

2. ROLL CALL

3. ITEMS FOR DISCUSSION AND/OR POSSIBLE ACTION

A. Consideration and possible approval of the April 16, 2025 Budget Meeting minutes.

B. Discussion on the Town of Queen Creek FY 26-27 Town Manager's Recommended Budget of $840.6 million.

4. ANNOUNCEMENTS

5. ADJOURNMENT

TOWN OF QUEEN CREEK ARIZONA

TO: HONORABLE MAYOR AND TOWN COUNCIL

THROUGH: BRUCE GARDNER, TOWN MANAGER

FROM: MARIA GONZALEZ, MMC, TOWN CLERK

RE: CONSIDERATION AND POSSIBLE APPROVAL OF THE APRIL 16, 2025 BUDGET MEETING MINUTES.

DATE: April 15, 2026

Suggested Action:

To approve the draft minutes as presented.

Alternatives:

Council can request revisions to be made to the draft minutes and approve with revisions or continue to a future meeting.

Attachment(s):

1. Minutes 04-16-25.pdf

Minutes
Town Council Budget Meeting
Community Chambers, 20727 E. Civic Parkway
Wednesday, April 16, 2025
3:00 PM

1) CALL TO ORDER

The meeting was called to order at 3:00 p.m.

2) ROLL CALL

PRESENT:
Julia Wheatley, Mayor
Leah Martineau, Vice Mayor
Robin Benning, Council Member
Jeff Brown, Council Member
Bryan McClure, Council Member
Dawn Oliphant, Council Member
Travis Padilla, Council Member

Council Member Padilla arrived at 3:06 p.m. and Council Member Benning arrived at 3:17 p.m.

3) PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mayor Wheatley.

4) ITEMS FOR DISCUSSION AND/OR POSSIBLE ACTION

4.A) Consideration and possible approval of the April 8, 2024 Budget Meeting minutes.

Department: Town Clerk's Office

Minutes

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MOTION:	**To approve the April 8, 2024 budget meeting minutes.**
RESULT:	**Approved unanimously (5-0)**
MOVER:	Bryan McClure, Council Member
SECONDER:	Jeff Brown, Council Member
AYES:	Julia Wheatley, Mayor, Leah Martineau, Vice Mayor, Jeff Brown, Council Member, Bryan McClure, Council Member, Dawn Oliphant, Council Member
ABSENT:	Robin Benning, Council Member, Travis Padilla, Council Member

4.B) Discussion on the Town of Queen Creek FY 25-26 Town Manager's Recommended Budget of $682.7 million.

FY 25-26 Town Manager's Recommended Budget including Departmental and Capital Budgets.

Department: Finance

Staff Report

Town Manager's Letter of Transmittal

Schedule of FY 25-26 Recommended Budget by Category and Fund

FY 25-26 Recommended Budget Presentation.pdf

Town of Queen Creek FY 25-26 Recommended Budget Packet

QCFMD Budget Presentation.pdf

3_Police Budget Presentation.pdf

Transportation Budget Presentation.pdf

Bruce Gardner, Town Manager, thanked staff for all of their work preparing the budget. Mr. Gardner spoke about the budget development process and noted it is one of the most important policy decisions that Council makes. The budget is required to be balanced and is recommended to 682.7 million with 52% dedicated to infrastructure. The budget has been reduced 6% compared to the prior year, with reductions in the general fund and enterprise funds. Mr. Gardner noted that property taxes were frozen for the third consecutive year and the Town Center tax was repealed last year, both result in tax savings to the residents. Mr. Gardner said Queen Creek is one of the fastest growing communities in Arizona for the last 10 years.

Scott McCarty, Deputy Town Manager and Chief Financial Officer, said one of the main financial priorities was to maintain the AA+ bond rating with hopes to achieve a AAA rating. Staff would also be working on obtaining and water and wastewater utility bond rating. Mr. McCarty said staff would be reviewing the Town's revenue and tax policy structure and they would continue to look for solutions to allow for

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development of single family subdivisions without an assured water supply certificate. In July 2025, the Town would implement a 15% water rate increase. To continue to work towards a bond rating, staff would complete a water and wastewater revenue requirement analysis and a rate study and update the capacity fees. Mr. McCarty presented the budget calendar and provided an overview of public finance and government budgeting. Mr. McCarty said the strategic planning process of the Town includes the General Plan, Master Plans, and financial management policies and spoke about the budget's role. Mr. McCarty reviewed examples of the Council's policy decisions and how staff has implemented them. The Town has many financial policies such as pension funding, revenue reserve, new positions, employee compensation, property tax freeze, eliminated streetlight improvement district property taxes and Town Center sales tax, property taxes are not used for infrastructure, pay as you go infrastructure and debt management.

Council Member Padilla asked for more information about the capital expenses in excess of $5 million category.

Mr. McCarty said in the operating budget there are a lot of capital expenditures related to police and fire. They fund $5 million of those expenses in the current year's revenues and then any amount in excess of that gets paid for from this operating balance. Mr. McCarty continued the presentation and reviewed the estimated operating fund balance of $131 million. Mr. McCarty spoke about some of the unknowns going into the next fiscal year which contributed to some of the assumptions made when creating the budget such as economic uncertainty, assured water supply certificate impact, LGES impact, new state legislation, the new Recreation and Aquatic Center, pension liability, potential San Tan Valley incorporation, the updated Transportation Master Plan, and water and wastewater rates. Mr. McCarty gave an overview of how the $682.7 million was allocated, a comparison of the FY 2024-2025 to the FY 2025-2026 budget, and the fund structure. Mr. McCarty said staff was recommending an additional 37 FTEs and gave a breakdown of where the FTEs would be allocated across the organization. Mr. McCarty spoke about the service level increases and there would continue to be a focus on infrastructure and future capacity. Mr. McCarty reviewed the operating budget and noted some of Queen Creek's economic strengths. There have been some legislative changes that have reduced some of their revenues however the population continues to grow and the buildout population projection is about 150,000 people. The ongoing revenues have increased which allows the Town to continue to provide the required services even as the Town grows. Mr. McCarty reviewed the various revenue stream projections.

Council Member Brown asked if the state shared revenues was adjusted for population. Council Member Brown asked how other communities have been impacted.

Mr. McCarty said staff would follow up. Mr. McCarty continued the presentation and spoke about assessed value growth and gave an overview of the tax levy.

Council Member Padilla asked about the charge for services and if they were matching the cost of the service to the fee.

Mr. McCarty spoke about the different types of fees to balance the cost of the service and the market rate.

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Council Member Padilla recapped that about half the revenue is coming from sales tax and the other portion is state shared revenues or property tax.

Mayor Wheatley said the construction sales tax used to be a significant amount but now it has shifted over the years and there are now multiple revenue sources to make them a balanced community.

Mr. McCarty spoke about how they adjust policies as the Town grows to account for the changing dynamics. Mr. McCarty continued the presentation and spoke about the capacity to add new expenses and staff's recommended additions.

Council Member Padilla asked if the program expense comparison increase was the increase of operation and maintenance or if it included any onetime expenses.

Mr. McCarty said capital expenses were excluded from the comparison so this was just operations and maintenance.

Council Member Padilla asked if the increase was just increased staff salaries.

Mr. McCarty said it could be some of it but also increased contract costs and increased supplies.

Council Member Padilla said this was not the total cost that would need to be paid for, just the portion of annual ongoing expenses.

Mr. McCarty said yes, this was the core base budget such as personnel, services, and supplies. The types of costs that are excluded are onetime capital or debt associated with facilities.

Council Member Padilla asked if costs for new facilities or land acquisition could be pushed off to future years.

Mr. McCarty said yes, it depends on the site for how they would pay for particular infrastructure or onetime costs. Mr. McCarty continued the presentation and reviewed the operating expense categories and key expense changes. Mr. McCarty spoke about the utility enterprise funds and healthcare fund. Mr. McCarty said there is an aggressive focus on building infrastructure and reviewed the valuation of buildout and the priority projects.

Council Member Padilla asked about the carryforward funds and how they are used.

Mr. McCarty said the carryforward refers to a project happening in this fiscal year that needs to be carried forward to the next fiscal year because it is not finished.

Council Member Padilla asked if it was being done as a pay as you go for specific projects or if it were just lump sums allocated to an area.

Mr. McCarty said the dog park has a contract to design the relocation to Founder's Park which is being done this year but the rest of the project would happen in the following fiscal year for $2.2 million. Mr. McCarty said the Town issued debt for the

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Recreation and Aquatic Center and there is about $4 million left to pay for work that needs to be done which would happen in the next fiscal year.

Council Member Padilla said the carryforward amount is for projects that they are paying for and the project is done in the current and following fiscal year.

Mr. McCarty said that was correct.

Council Member McClure asked how the $50 million contingency amount was determined.

Mr. McCarty said that has been the number used for the last few years based on the size of the infrastructure budget and total exposure they may have in a growing community. There may be items that come forward like a water purchase or a development agreement that comes forward that they could then they would have funding available.

Council Member McClure asked if they had historically been close to that number and if that much was needed.

Mr. McCarty said that staff would provide information on what has been used historically.

Council Member Brown said the history was important and the amount had to do with purchasing water if the opportunity came forward. Council Member Brown said when they vote to approve a project that is for the entirety of the project even if it is not completed in that fiscal year.

Mr. McCarty said it is state law that when they sign a contract that they have budget authority the year that they sign it even if they may pay for it throughout multiple years.

Council Member Padilla said the contingency is listed under street infrastructure and if it was available for use in any category.

Mr. McCarty said they put it in the street fund because it is the biggest infrastructure fund from an accounting perspective but it could be used for anything.

Council Member Padilla asked if it historically has been at $50 million or if it is a percentage of the budget.

Mr. McCarty said staff would follow up with additional information but it has been a fixed $50 million not a percentage.

Council Member Padilla said the $50 million is part of the total annual budget but may or may not be used. Council Member Padilla asked how many years they actually use the funds and how much.

Mr. McCarty said he would estimate about $15 to $20 million per year.

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Council Member Padilla said they want to have a contingency in case they need it but they also don't want to tie up funds unnecessarily.

Mr. McCarty said if the Town was going to spend any of the contingency money it requires Council approval. Mr. McCarty continued the presentation and reviewed the current bond rating and debt management. Mr. McCarty reviewed the outstanding debt, annual payments, and contingency budgets.

Council Member McClure said he understood that they need to have funds available in case something were to happen but if they historically have never gone over $20 million then they could look at reducing the amount. Council Member McClure suggested the contingency be a percentage instead of an arbitrary amount.

Council Member Brown said he was not tied to the $50 million but he wanted to review more data before giving staff direction. They also need to consider opportunity cost if they were not able to move forward on a time sensitive situation.

Vice Mayor Martineau said it is important to highlight the uncertainties and unknowns. Vice Mayor Martineau thanked staff for all the work they have done to maintain service levels as the Town has grown. Being fiscally conservative is something the Council takes very seriously.

Council Member Padilla asked for more information on the pros and cons of adjusting the contingency.

Mr. McCarty said an example is the ARPA funding they received from Pinal County because they could not spend that money. Mr. McCarty said if they did not have that funding they would not have been able to spend that money and it would have gone to another community.

Council Member Padilla said if they do not have it in the budget as contingent then they cannot go over that amount for the year.

Mr. McCarty said yes and staff would bring forward additional information.

Mayor Wheatley said it speaks to the opportunity cost but it is a placeholder and budget ceiling so it allows them to utilize the funds but they do not have to expend them.

Vance Gray, Fire Chief, said the proposed budget for the Fire Department is similar to the current fiscal year budget. Chief Gray reviewed the Department's goals and how they align with the Council's Strategic Plan. Chief Gray reviewed the organization chart for the Fire Department and noted the new positions requested. Chief Gray gave an overview of the budget and the need for Fire Stations #6 and #7 because those areas of Town are increasingly busy. Chief Gray gave an overview of their response travel time goals of four minutes or less and the CIP request phases over the next few years. Chief Gray reviewed the challenges and opportunities for the Department and noted the need for the positions requested.

Mohamed Youssef, Public Works Director, reviewed the CIP projects that were completed over the last 10 years which included improving every arterial street in the

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Town. Mr. Youssef reviewed the current transportation CIP projects underway. Mr. Youssef reviewed survey responses received as part of the Transportation Master Plan update and noted the Town's transportation goals identified. Mr. Youssef showed a comparison between existing traffic volume and estimated 2050 traffic volume and the transportation project list that would be needed.

Randy Brice, Police Chief, gave an overview of the Police Department's mission, vision, values, and goals. The Police Department has a lot of focus areas and many different moving parts. Chief Brice spoke about having the number of people required to maintain their service levels and the need for additional staff. Chief Brice spoke about the increased volume in police calls and the traffic volume through the Town and the resulting vehicle crashes. Chief Brice spoke about the increase in youth contact including runaways, arrests, victims, and traffic stops. Chief Brice spoke about the records workload increase and reviewed crime statistics for non-violent and violent crimes. Chief Brice reviewed the positions requested and the organization chart of where the new positions would be.

Council Member Benning asked about micromobility compared to automobiles in the 16% increase.

Chief Brice said this 16% were licensed drivers in motor vehicles but noted there was an increase of underage unlicensed kids operating vehicles. The number of those on micromobility was different.

Council Member Benning asked for staff to provide more information.

Chief Brice said yes.

Council Member Padilla said the increase in crime was concerning but the increased police contact is a good thing. Council Member Padilla said in many municipalities there is friction between the Council and the Police Chief and in the Town the Chief and Council are in alignment with what the goals are. Council Member Padilla said a Police Department is very complex and being a new department took a lot of work to set up. Council Member Padilla commented on the DUI increase but also the patrol increase.

Chief Brice said statistically, across the nation, every 4 to 6 out of every 10 drivers after a certain hour at night are impaired on the road, usually between 9 p.m. to 3 a.m. Chief Brice said they are now catching them so the DUI rate increases but the fatal car crash rate decreases.

Council Member Padilla asked how they increase the efforts to stop DUIs in the community.

Chief Brice said it is a lot about education and enforcement and they do receive funding from the state and federal governments to assist with these programs. Chief Brice said DUI checkpoints are not super effective unless it is right outside of the venue. There are a series of classes for officers to recognize DUIs. Chief Brice noted that it is not always alcohol but other drugs or marijuana which is why they have drug recognition experts. Chief Brice said DUIs can be difficult because they are one of the most litigated crimes so the officers have to be very confident in what they do.

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Council Member Padilla said he did not like to see the high numbers but was supportive because he wanted the community to be safe.

Chief Brice said the Council has given great policy direction and continued support and thanked the Council for everything they have done for himself and the staff.

Mayor Wheatley said she liked the proactive outcomes and having a community policing strategy. The Police Department has accomplished a lot in only three and a half years. Mayor Wheatley thanked Council for their input and staff for all of their work. Mayor Wheatley spoke about the tax freeze and elimination of some tax and how that has saved the community money.

5) ANNOUNCEMENTS

There were no announcements.

6) <u>ADJOURNMENT</u>

The meeting was adjourned by Mayor Wheatley at 6:00 p.m.

TOWN OF QUEEN CREEK

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Julia Wheatley, Mayor

ATTEST:

_____

Maria E. Gonzalez, Town Clerk

I, Maria E. Gonzalez, do hereby certify that to the best of my knowledge and belief, the foregoing Minutes are a true and correct copy of the Town Council Budget Meeting Minutes of the April 16, 2025 Town Council Budget Meeting of the Queen Creek Town Council. I further certify that the meeting was duly called and that a quorum was present.

Passed and approved on:_____

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TOWN OF QUEEN CREEK ARIZONA

TO: **HONORABLE MAYOR AND TOWN COUNCIL**

THROUGH: **BRUCE GARDNER, TOWN MANAGER**

FROM: **SCOTT MCCARTY, DEPUTY TOWN MANAGER/CHIEF FINANCIAL OFFICER**

RE: **DISCUSSION ON THE TOWN OF QUEEN CREEK FY 26-27 TOWN MANAGER'S RECOMMENDED BUDGET OF $840.6 MILLION.**

DATE: **April 15, 2026**

Suggested Action:

None - Discussion Only

Relevant Council Goal(s):

Effective Government: KRA Financial Stability

Discussion:

The budget is one of the most significant policy documents considered by the Town Council. The FY 26-27 Recommended Budget allocates resources consistent with the Town Council's strategic priorities identified in the Corporate Strategic Plan.

The Fiscal Year 26-27 Recommended Budget totals $840.6 million, with 56% of the total budget dedicated to building infrastructure. While the recommended budget is higher than last year, the increase is largely driven by two major projects directed by the Town Council: the Harquahala water purchase and related infrastructure, and construction of the Queen Creek Police Headquarters (QCPD HQ). As in prior years, the budget also continues to prioritize improvements to the Town's transportation system in alignment with the adopted Transportation Plan.

Town staff is still working on a comprehensive presentation that will be provided to the Town Council prior to the April 15th meeting. At this meeting, the Town Council will review the Recommended Budget with the Town Manager and Town staff, ask questions, and provide recommendations for changes to the Recommended Budget as appropriate. No formal action will be taken on the budget.

Staff will then prepare a Tentative Budget for the Town Council's consideration at the May 6th Town Council meeting. The Tentative Budget sets the maximum budget, or budget ceiling, for the next fiscal year. Approving the Tentative Budget is the required first step by state law. Once the Tentative Budget is approved, the Final Budget can go no higher; however, the budget can be reduced or re-allocated between programs and/or funds prior to adoption of the Final Budget.

The Town Council is scheduled to hold a public hearing and adopt the Final Budget on May 20, 2026.

Fiscal Impact:

The Fiscal Year 2026-27 Recommended Budget totals $840.6 million, as shown in the attached Budget Schedules by Fund.

Attachment(s):

1. Town Manager's Letter of Transmittal
2. Schedule of FY 26-27 Recommended Budget by Category and Fund
3. Town of Queen Creek FY 26-27 Recommended Budget Packet
4. 041526 FY 26 27 Budget Committee.pptx

TOWN OF QUEEN CREEK ARIZONA

April 6, 2026

Honorable Mayor and Town Council,

The Fiscal Year 2026/27 Recommended Budget is balanced and allocates resources consistent with the needs of our growing community. It was developed in an environment of slowing revenue and population growth, persistent inflation, tight labor markets, and geopolitical turmoil that has heightened the uncertainty about future economic conditions. The Town's financial condition remains sound and will require careful management over the next few years to maintain fiscal balance and adequate reserves.

Within the resources available, the Recommended Budget is consistent with the Town Council's priorities identified in the Corporate Strategic Plan. The Fiscal Year 2026/27 budget totals $840.6 million, with 56% of the total budget dedicated to infrastructure.

While the recommended budget is higher than last year, the increase is largely driven by two major projects directed by the Town Council: the Harquahala water purchase and related infrastructure, and construction of the Queen Creek Police Headquarters (QCPD HQ). As in prior years, the budget also continues to prioritize improvements to the Town's transportation system in alignment with the adopted Transportation Plan.

Each of these investments reflects Council priorities of the Corporate Strategic Plan and aligns with community feedback received through the 2025 citizen survey. Although the overall increase may appear significant, it is important to understand how municipal budgeting works in Arizona. For large, multi-year projects, the Town is required to budget the full contract amount upfront, rather than only the portion expected to be spent in that year. As a result, the full $93.4 million for the remaining design and construction of the QCPD HQ , a multi-year project, is all included in the FY27 budget. Similarly, the final payment and related infrastructure for Harquahala, $168.3 million, another multi-year project, is included in full in the FY27 budget. The increase primarily reflects these key investments, strengthening the Town's long-term water security and self-sufficiency, reducing reliance on the uncertainties of the Colorado River, and continuing to support and enhance public safety services for the community.

Budget Format

The budget document is divided into the following sections: Introduction and Community Overview, Organizational Planning and Structure, Budget Development Overview with Summary Schedules, Program Budgets by Department, Capital & Development Funds and Debt Schedules, and an Appendix with a glossary and a list of approved and recommended positions. The materials also include sections of detailed information on department requests for personnel, equipment, and operating needs. Also included is a copy of the presentation that will be reviewed at the Town Council's budget meeting on April 15.

Budget Considerations

The following guiding principles and key issues shaped the Fiscal Year 2026/27 Recommended Budget:

- Prioritization of Resources. The budget follows the Town's Corporate Strategic Plan to prioritize its allocation of resources.
- The Economy. The national and state economies are expected to continue their positive trajectories. Growth expectations have been tempered by persistent inflation pressures, elevated long-term interest rates, tariffs, and global geopolitical events. However, economists are optimistic that the U.S. economy will continue to grow, and any potential slowdown in economic activity is expected to be modest and short-lived.
- Population Growth and Commercial Investment. The Town has seen significant residential and commercial growth in the last several years. We expect that growth to continue, though at a more moderate pace in the near term. Developers are still grappling with the state's water supply rules and related challenges, and consumers are being more careful about where and how much money they spend.
- Maintain a Balanced Five-Year Operating Budget. The five-year forecast reflects increased revenues and expenses based on population growth and new commercial development. However, the near-term forecast shows ongoing expenses outpacing ongoing revenues absent any changes to spending plans. Additionally, the five-year forecast calls for using resources in the Town's fund balances for various one-time capital needs, as allowed by and outlined in adopted policies. Town staff remain focused on bringing the Operating Budget back in balance on an ongoing basis.
- Town Council Fiscal Policies.
    - The Town Council adopted a policy to "freeze" property taxes for existing residents for five years. The FY 2026/27 budget is the fourth year to reflect that policy, with the increase in property tax revenue coming solely from new construction.
    - The Town Council policies compel us to design internal controls for evaluating real-time budget-to-actual expenditures, allowing us to adjust quickly as needed, and require contributions to the Town's reserve accounts.

Budget Highlights

The following are highlights of specific items in the Fiscal Year 2026/27 Recommended Budget:

- Police and Fire/Medical Services. The budget includes six new positions for the Queen Creek Police Department and four new positions for the Fire/Medical department. The budget also includes funding for the necessary software, hardware, vehicles and equipment for these new staff.
- Public Safety Infrastructure. The budget includes $106.1 million for critical facilities identified in the adopted Police Master Plan, as well as $4.5 million for Fire/Medical facilities and equipment, including design of a new fire station to service the southern area of Town.
- Water Resources. The budget includes $177.5 million to complete the purchase of Harquahala water resources and begin to develop and build the infrastructure necessary to deliver the physical water to Queen Creek.
- Comprehensive Capital Improvement Plan (CIP). The budget includes $161.9 million to build critical infrastructure for a young, growing community, as well as continue planning for future infrastructure needs. The Town has been successful in securing commitments from regional partners towards these infrastructure needs to help defray the costs of

certain major projects. The Town has also secured funding from the state's Public Infrastructure Reimbursement program to offset a portion of the costs of infrastructure in the State Lands area.

- Debt Retirement. The budget includes a one-time $50 million payment to pay off a short-term loan that is due in June 2027. The Town is using reimbursements from a state infrastructure program and other dedicated resources that were set aside in the General Fund last year to pay off the loan.
- Additional Staffing. In addition to the positions mentioned above, the budget includes funding for eight other new positions outside of Police and Fire/Medical:
    - Four new positions in Public Works to operate, maintain, and service the Town's streets, traffic signals, and facilities. These positions are critical to protecting the Town's multi-million-dollar infrastructure investments and maintaining existing service levels for our residents and businesses.
    - Four positions in Utilities to operate and maintain the Town's water and sewer infrastructure and to realize the Town Council's priority to become an assured water supplier.
- Employee Compensation. Resources have been allocated to fund a 3% market increase tied to indicators identified in the Town Council's adopted compensation policy.
- Healthcare Costs. The Town has a very active wellness program, which is a positive factor that has helped manage healthcare costs for both the Town and our employees. The Town's medical premiums are projected to have no increase from the prior year based on the Town's relatively younger workforce and a stable annual claims history.

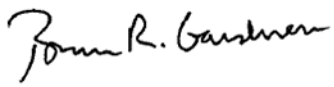
Closing

Queen Creek has grown from a farming community with virtually no improved roads, a small private utility company, a subscription based single-engine fire company and contracted county sheriff services. With a population estimate of 91,900 for FY2026/27, the budget continues to prioritize public safety, water self-sufficiency and transportation while preserving and advancing the high quality of life.

Through thoughtful planning and strategic investments, the Town has earned notable recognitions, including *Best Place to Live in Arizona (2025), 2nd Safest Community in Arizona (2025), Best Small City in Arizona (2024), and Best Place to Do Business (2024).* Additionally, we continue to receive high marks from our residents, with *89% reporting that QC is a good or excellent place to live*, *and 88% rate the quality of life as excellent or good*. We remain committed to building on this strong foundation and continuing the Town's tradition of excellence and achievement.

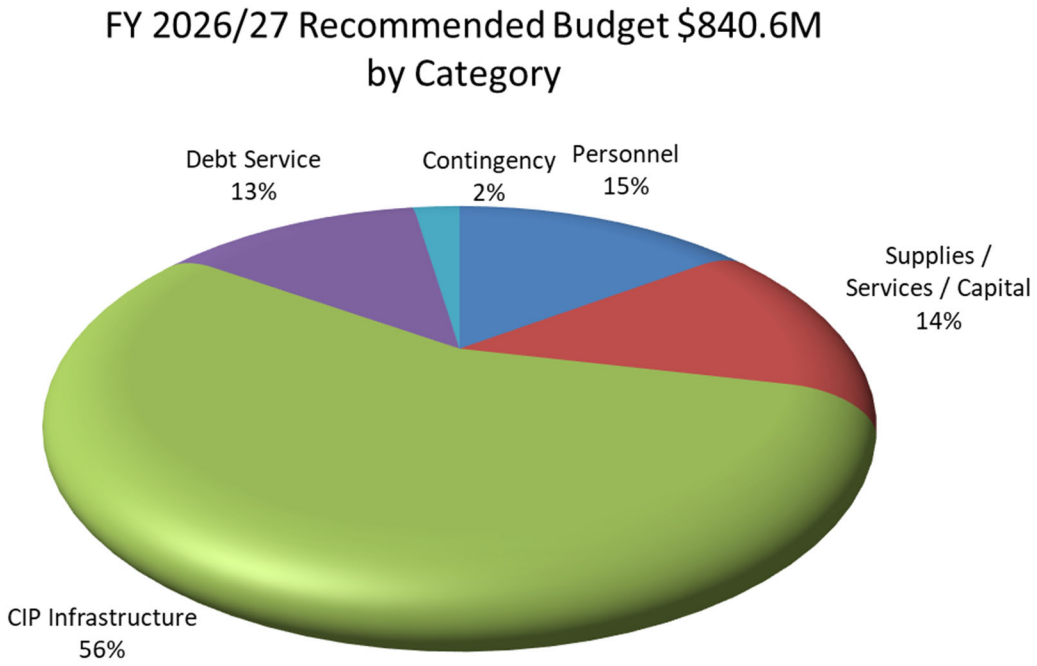
Thank you to the Council, and the staff, particularly the Finance Department, for their continued commitment to this organization and the community.

Respectfully,



Bruce Gardner
Town Manager

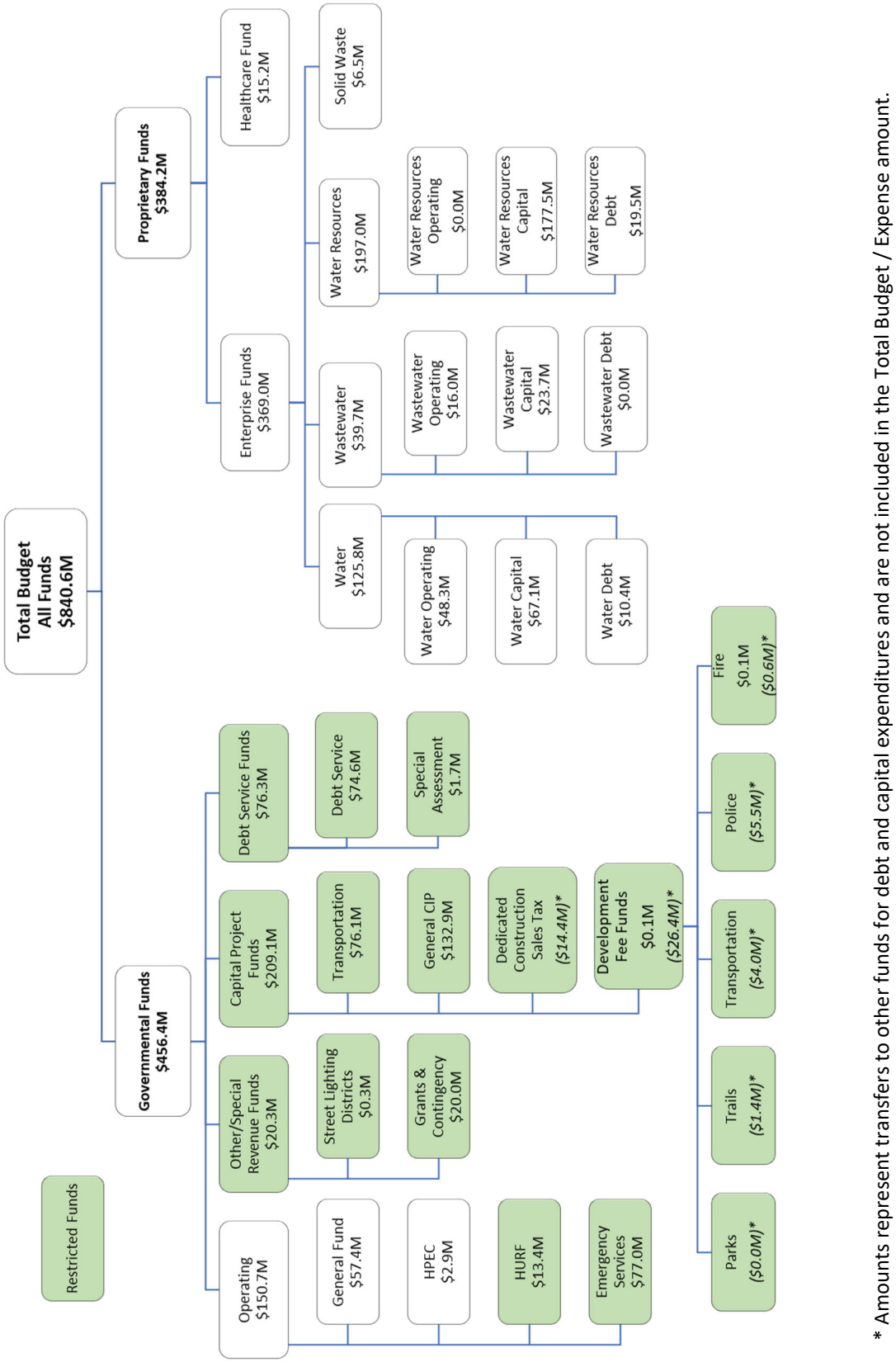
Uses / Total Appropriations Schedule



FY 2026/27 Total Appropriations - Budget by Fund

	General Fund	EMS Fund	HURF	HPEC	Enterprise	Special Revenue	Capital	Debt	Healthcare	Grand Total
Sources										
Local Sales Tax	$ 60,915,600	$ 7,614,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,530,050
Construction Sales Tax	11,673,024	1,459,128	-	-	-	11,673,024	$ -	-	-	24,805,176
State Shared Revenue	31,469,791	-	9,493,900	-	-	-	-	-	-	40,963,691
Property Tax	-	15,519,766	-	-	-	-	-	-	-	15,519,766
Charges for Services	16,422,793	9,896,220	57,741	1,639,010	90,956,520	-	-	-	15,268,150	134,240,434
License & Fees	128,346	-	-	-	-	-	-	-	-	128,346
Franchise Fees	203,123	-	-	-	-	-	-	-	-	203,123
Special Assessments	-	-	-	-	-	-	-	1,659,977	-	1,659,977
Interest Income	7,767,205	-	-	-	1,652,721	1,061,885	1,006,839	-	41,200	11,529,850
Capacity Fees	-	-	-	-	9,699,415	-	-	-	-	9,699,415
Impact Fees	-	-	-	-	-	6,193,499	-	-	-	6,193,499
Other	1,080,250	1,387,300	368,000	25,000	173,035,000	3,000,000	151,298,511	-	110,000	330,304,061
Total Revenues	$ 129,660,132	$ 35,876,864	$ 9,919,641	$ 1,664,010	$ 275,343,656	$ 21,928,408	$ 152,305,350	$ 1,659,977	$ 15,419,350	$ 643,777,388
Transfers In	-	-	-	-	236,805,196	250,000	186,120,802	73,652,368	-	496,828,366
Total Sources	$ 129,660,132	$ 35,876,864	$ 9,919,641	$ 1,664,010	$ 512,148,852	$ 22,178,408	$ 338,426,152	$ 75,312,345	$ 15,419,350	$1,140,605,754
Uses										
Personnel	33,091,930	$ 55,629,999	$ 2,966,549	$ 1,153,838	$ 13,328,059	$ -	$ 3,746,555	$ -	$ 14,348,335	$ 124,265,265
Supplies & Services	23,557,520	20,680,015	9,525,409	1,792,537	39,678,221	300,000	1,120,011	-	890,000	97,543,713
Capital	731,000	684,049	880,000	-	228,272,838	-	162,963,724	-	-	393,531,611
Debt Service	-	-	-	-	31,083,951	108,000	1,000,000	75,312,345	-	107,504,296
Contingency / Carryforward	-	-	-	-	56,539,094	20,000,000	41,187,396	-	-	117,726,490
Total Expenses	$ 57,380,450	$ 76,994,063	$ 13,371,958	$ 2,946,375	$ 368,902,163	$ 20,408,000	$ 210,017,686	$ 75,312,345	$ 15,238,335	$ 840,571,375
Transfers Out	124,173,153	3,778,060	-	213,843	240,436,870	37,880,310	90,346,130	-	-	496,828,366
Total Uses	$ 181,553,603	$ 80,772,123	$ 13,371,958	$ 3,160,218	$ 609,339,033	$ 58,288,310	$ 300,363,816	$ 75,312,345	$ 15,238,335	$1,337,399,741
Change in Fund Balance	$ (51,893,471)	$ (44,895,259)	$ (3,452,317)	$ (1,496,208)	$ (97,190,181)	$ (36,109,902)	$ 38,062,336	$ -	$ 181,015	$ (196,793,987)

Fund Structure Chart



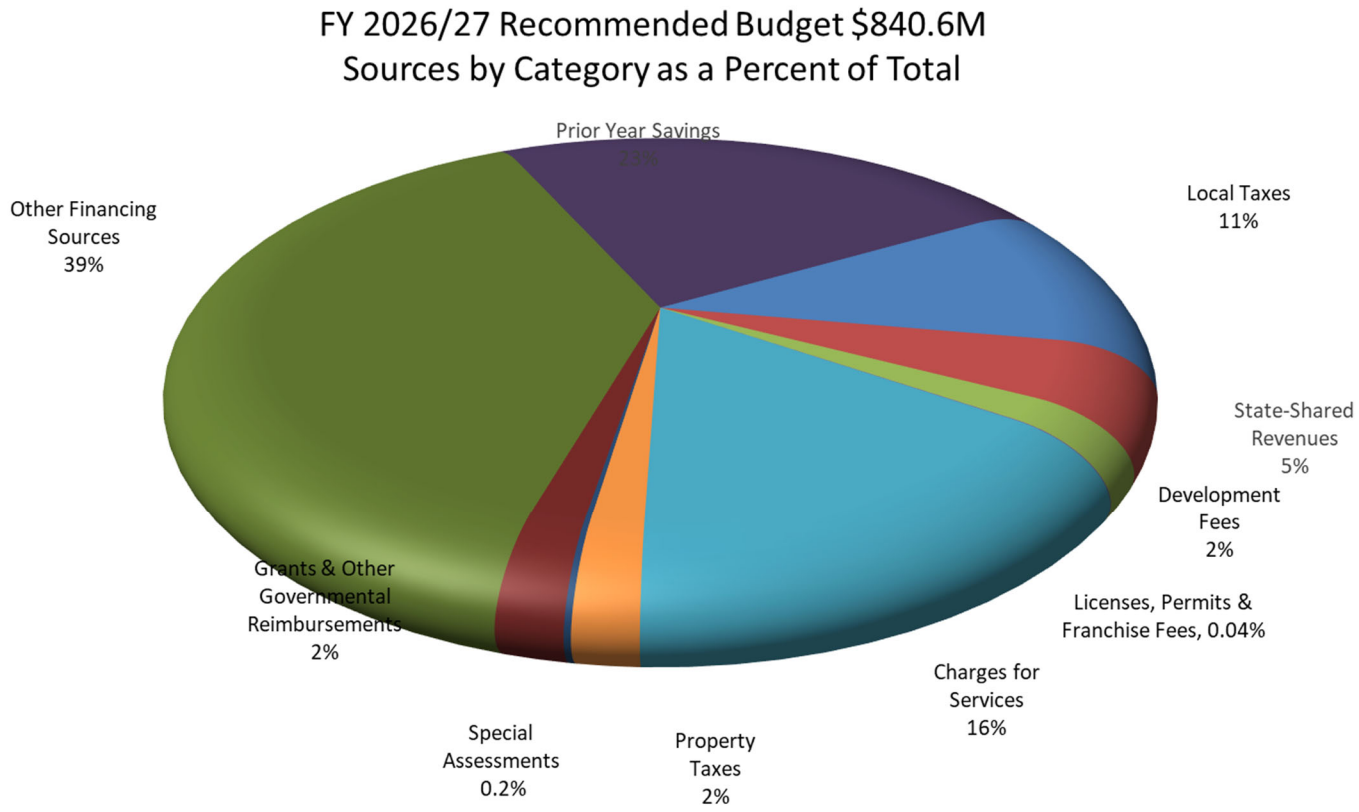
* Amounts represent transfers to other funds for debt and capital expenditures and are not included in the Total Budget / Expense amount.

Sources

Where the Money Comes From

Sources	FY 2025/26 Revised Budget	FY 2026/27 Recommended Budget	% increase/ (decrease) year over year
Local Taxes	$ 108,234,889	$ 93,335,226	(13.8%)
State Shared Revenue	38,785,400	40,963,691	5.6%
Development Fees	16,003,824	15,892,914	(0.7%)
Licenses, Permits & Franchise Fees	368,081	331,469	(9.9%)
Charges for Services	101,657,379	134,240,434	32.1%
Property Taxes	14,810,813	15,519,766	4.8%
Special Assessments	1,659,330	1,659,977	0.0%
Grants & Other Governmental Reimbursements	10,564,702	16,090,737	52.3%
Other Financing Sources *	29,861,273	325,743,174	990.9%
Subtotal Revenues	*$ 321,945,691*	*$ 643,777,388*	*100.0%*
Prior Year Savings	$ 312,429,358	196,793,987	
Total Sources	**$ 634,375,049**	**$ 840,571,375**	

*Includes $140M of Bond Proceeds in FY 2026/27. Inter-fund transfers of $496.8M have not been included in the budget figures pursuant to Auditor General budget guidelines.

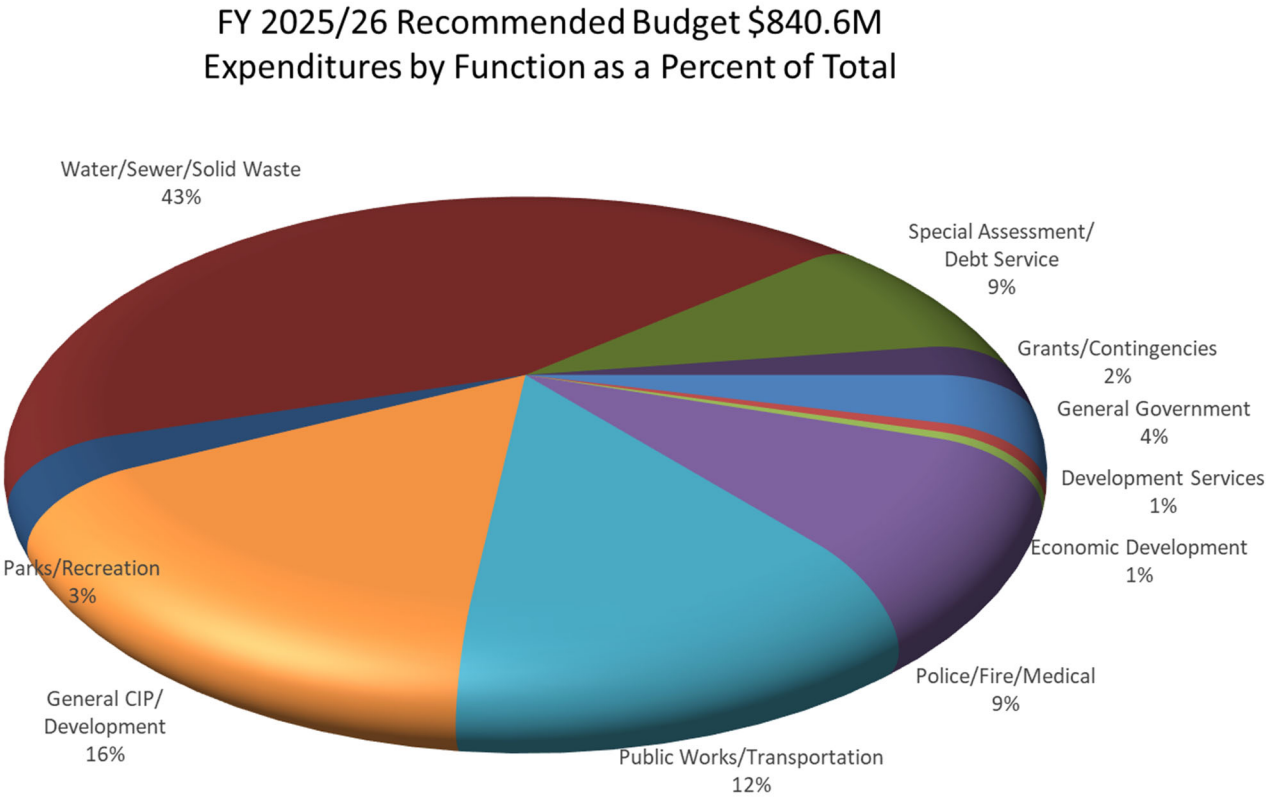


Uses

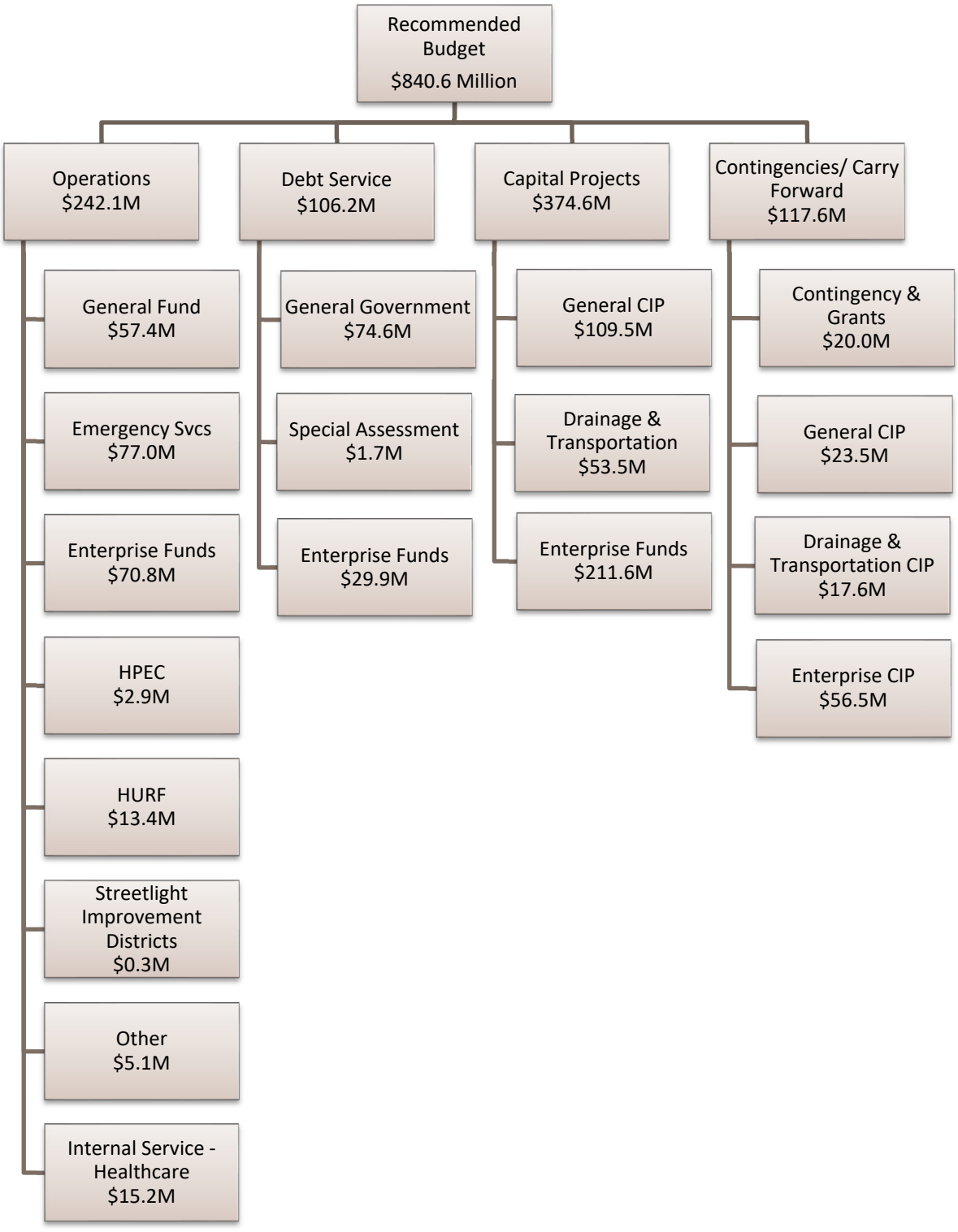
Where the Money Goes

Expenditures	FY 2025/26 Revised Budget	FY 2026/27 Recommended Budget	% increase/ (decrease) year over year
General Government	$ 34,992,167	$ 32,655,626	(6.7%)
Development Services	7,462,053	5,904,637	(20.9%)
Economic Development	5,488,286	4,447,013	(19.0%)
Police/Fire/Medical	82,564,000	77,102,063	(6.6%)
Public Works/Transportation	178,158,640	104,932,418	(41.1%)
General CIP/Development	74,616,155	131,991,430	76.9%
Parks/Recreation	25,973,352	21,955,354	(15.5%)
Water/Sewer/Solid Waste	171,655,101	365,270,489	112.8%
Special Assessment/Debt Service	29,226,322	76,312,345	161.1%
Grants/Contingencies	24,238,974	20,000,000	(17.5%)
Total Expenditures	**$ 634,375,049**	**$ 840,571,375**	**32.5%**

Inter-fund transfers of $496.8M have not been included in the budget figures pursuant to Auditor General budget guidelines.



Uses


Recommended Budget
$840.6 Million
Operations
$242.1M
Debt Service
$106.2M
Capital Projects
$374.6M
Contingencies/ Carry Forward
$117.6M
General Fund
$57.4M
Emergency Svcs
$77.0M
Enterprise Funds
$70.8M
HPEC
$2.9M
HURF
$13.4M
Streetlight Improvement Districts
$0.3M
Other
$5.1M
Internal Service - Healthcare
$15.2M
General Government
$74.6M
Special Assessment
$1.7M
Enterprise Funds
$29.9M
General CIP
$109.5M
Drainage & Transportation
$53.5M
Enterprise Funds
$211.6M
Contingency & Grants
$20.0M
General CIP
$23.5M
Drainage & Transportation CIP
$17.6M
Enterprise CIP
$56.5M

Town of Queen Creek

Recommended Budget FY 2026-27

INDEX

Tab 1 – Budget Overview Presentation

Tab 2 – Recommended Budget

- A – Town Manager Transmittal Letter
- B – Town Council and Community Overview
- C – Budget Plan and Overview
- D – Departments and Programs
- E – CIP and Debt
- F – Appendix

Tab 3 – New Position Requests

Tab 4 – Supplemental Budget Requests (non-FTE)

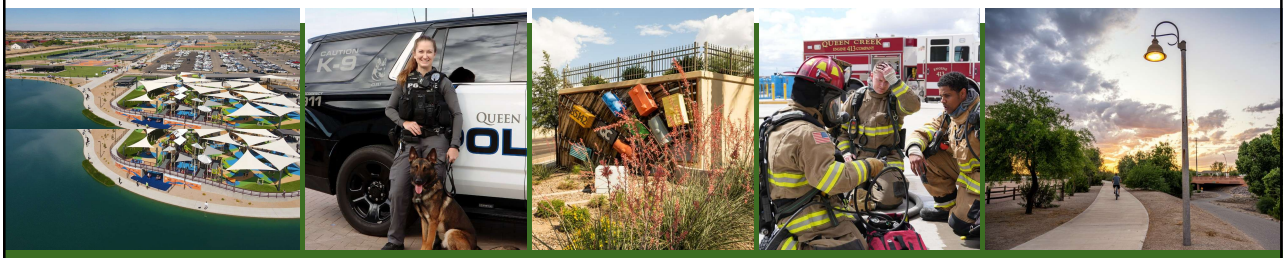
Tab 5 – Vehicles and Equipment Requests

Tab 6 – Non-Profit Support Recommendations

Tab 7 – Corporate Strategic Plan Updates

TOWN OF QUEEN CREEK
ARIZONA

TOWN OF QUEEN CREEK ARIZONA



FY 26-27 Budget Overview

Slide 1

Points of Emphasis

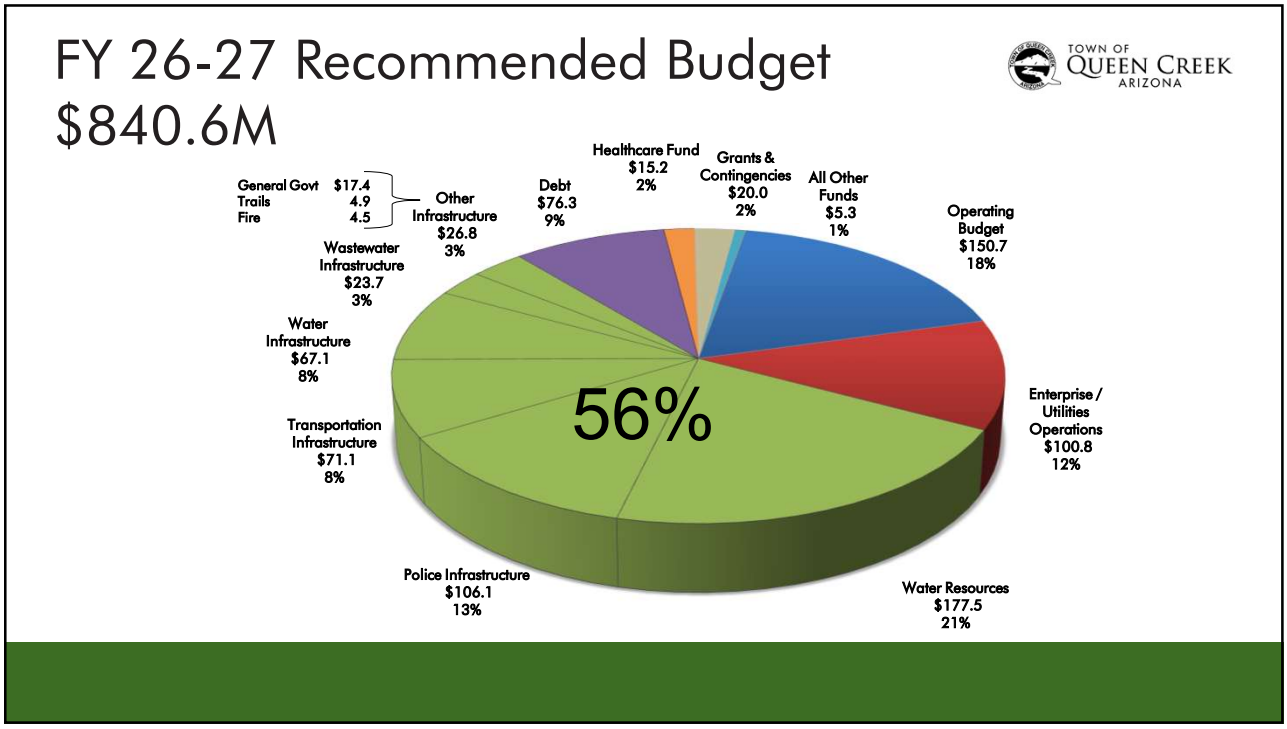
TOWN OF QUEEN CREEK ARIZONA

1. Size of Budget
2. CIP Primarily Relates to:
   - Public Safety (Cash Funding Balance of PD HQ)
   - Transportation
   - Water Resources
3. 2 Debt Issues Recommended
   - $140M for New Roads, Parks Land, Fire HQ and New Station, Fleet Building Expansion ($9M Annually)
   - $173M for Harquahala Infrastructure ($11.5M Annually)
4. New Positions: 18
5. Operating Budget "Pressure"
   - Recurring Revenues vs Recurring Expenses
   - Revenues: Slower Rate of Growth
   - $26M Increase for New Expenses in Future Years = Expenses Greater Revenues in Outer Years
6. Water Fund
   - New Water Resource Fee / Water Rates
7. Wastewater and Solid Waste Rates

Slide 2



Slide 3



Slide 4

Budget Summary – All Funds

	FY 25-26 Adopted	FY 26-27 Recommended	$ Change	% Change
Operating Budget	$172.3M	$150.7M	($21.6M)	(12%)
Utility Budgets	$86.5M	$100.8M	$14.3M	17%
Other Budgets	$72.2M	$116.8M	$44.6M	62%
CIP Budgets	$296.7M	472.3M	$175.6M	59%
Total Expenses	**$627.7M**	**$840.6M**	**$212.9M**	**34%**

Slide 5

Permanent Base Adjustment (PBA)

- Passed with 82% Voter Approval in August 2022
- Expenditure Limit Increases Each Year Based on Population and Inflation
- QC's Budget is Under this Voter Approved Limit (Limit Differs from Budget)

Slide 6

Expenditure Limit vs Adopted Budget

	FY 23-24	FY 24-25	FY 25-26	FY 26-27 Recommended
Expenditure Limit	$631.4M	$704.3M	$768.6M	$852.3M
Adopted Budget	$867.1M	$723.8M	$627.7M	$840.6M
Less Exclusions *	($510.8M)	($522.7M)	($217.8M)	($455.5M)
Amount Subject to the Limit	$356.3M	$201.1M	$409.9M	$385.1M
Amount Under the Limit	**$275.1M**	**$503.2M**	**$358.7M**	**$467.2M**

* By law, the Town excludes annual debt service payments plus any expenditures that are made with "non-local revenues" such as bond proceeds, HURF revenue, investment income, grants, and contracts with other governments.

Slide 7



Slide 8

FY 26-27 Infrastructure Budget Summary

	Projects Under Contract (67 Projects)	Priority Projects (1)	FY 26-27 Recommended Budget
Police	$19.1M	$87.0M	$106.1M
Transportation	$17.7M	$53.4M	$71.1M
General Government	$3.6M	$13.8M	$17.4M
Parks and Trails	$0.2M	$4.7M	$4.9M
Fire & Medical	$0.5M	$4.0M	$4.5M
Gen. Government Subtotal	**$41.1M**	**$162.9M**	**$204.0M**
Water Resources	$17.1M	$160.4M	$177.5M
Water	$30.8M	$36.3M	$67.1M
Wastewater	$8.7M	$15.0M	$23.7M
Utilities Subtotal	**$56.6M**	**$211.7**	**$268.3M**
Total Infrastructure	**$97.7M**	**$374.6M**	**$472.3M**

(1) See next slide

Slide 9

FY 26-27 Priority Projects

	FY 26-27 Recommended Budget
Police Headquarters Design & Construction	$78.9M
Transportation Projects	$49.7M
Fleet Facility Expansion (Public Safety/General Government)	$17.2M
Trail Improvement Projects	$4.7M
Drainage Projects	$3.7M
Fire Station #6 Design & Construction	$3.0M
Fiber Network Improvements	$2.7M
Public Works/CIP Admin Building Design	$2.0M
Fire Office Remodel	$1.0M
Subtotal General Government Projects	**$162.9M**
Water Resources Purchase & Infrastructure	$160.4M
Water Projects	$36.3M
Wastewater Projects	$15.0M
Subtotal Utilities Projects	**$211.7M**
Total	**$374.6M**

Slide 10

General Government: Debt Strategy

1. Pay-As-You-Go Cash (PAYGO) Funding
   - PD HQ: $96M
   - Allocation
     - Growth: $20M (21%)
     - Non-Growth: $76M (79%)

PAYGO		
	Public Safety Impact Fees	$ 6.1
	Dedicated Construction Sales Taxes	14.1
	Cash	55.4
	PAYGO Subtotal	$ 75.6
DEBT		
	2024 Bonds	$ 20.4
TOTAL		$ 96.0

Slide 11

Future General Government Financing Summary

	2027 Bond	2028 Bond	2030 Bond
Fire	Fire Office Remodel: $10M Fire Station #6: $12M	-	-
Police	Police Radio Towers: $3M Police Portion of Fleet: $7M	-	-
General Government	FOF Fleet: $9M Fiber Imp: $2M	FOF Expansion Public Works: $24M Council Chamber: $8M	FOF Fuel Yard: $4M FOF Expansion Site Work: $8M
Transportation	$70M	$18M	$53M
Parks	PRI Park Land Purchase: $26M	-	-
Total Bond Amount	**$140M**	**$50M**	**$65M**
Annual Debt Service from Operating Budget	$8M (Starts FY 27-28)	$3M	$3M
Annual Growth-Related Debt Service	$1M	-	$1M

Slide 12

Future Utilities Financing Summary

	2027 Bond	2030 Bond
Water Resources	Harquahala Infrastructure: $161M Pump Station Meridian to Kenworthy: $7M	-
Water	Cortina Zone PRVs: $5M	State Land Utilities: $1M Hashknife Kenworthy to Ironwood: $8M Rancho Jardine Water Reconstruction: $15M Sossaman Site, Tank & Booster: $17M
Wastewater	-	-
Total Bond Amount	**$173M**	**$41M**
Annual Debt Service from Utilities Operating Budget	$11M	$2M
Annual Growth-Related Debt Service	$0.5M	$1M

Slide 13



Slide 14

Proposed New Positions: 18 FTE

TOWN OF QUEEN CREEK ARIZONA

Public Safety: 10

- Police Department: 6
  - 3 Sworn Officers
  - 1 Sworn Sergeant
  - 1 Sworn Lieutenant
  - 1 Civilian Investigator
- Fire Department: 4
  - 3 Battalion Chiefs
  - 1 Management Support Tech.

All Other: 8

- Public Works: 4
  - 2 Streets Specialists
  - 1 Traffic Analyst
  - 1 Facilities Support Specialist
- Utilities: 4
  - 2 Repair Technicians
  - 1 Program Manager
  - 1 Water Resources Analyst

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Slide 16



Slide 17

Observations

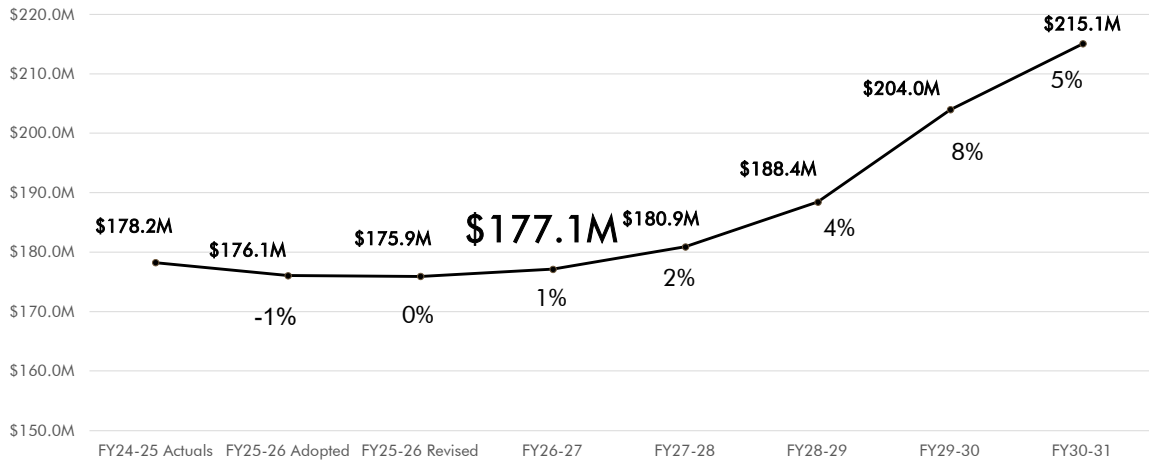
TOWN OF QUEEN CREEK ARIZONA

- Total Revenue Growth Rate is Slowing
- Specific Revenues are Changing at Different Rates
- Focus on "Recurring Revenues"
- Sales Taxes #1 Revenue

Slide 18

5-Year Operating Budget Projection

Total Revenues



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FY 25-26 Revised Revenue Projections

TOWN OF QUEEN CREEK ARIZONA

	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 25-26 Revised Budget	FY 25-26 Revisions
Sales Tax	$59.1M	$69.3M	$64.2M	-$5.1M
State Shared Revenue	$36.7M	$38.8M	$37.6M	-$1.1M
Charges for Services	$20.2M	$19.3M	$21.4M	$2.0M
Property Taxes	$13.9M	$14.8M	$14.8M	$0.0M
Revenues Subject to "Cap"				
Recurring Construction Sales Tax	$32.4M	$20.6M	$24.1M	$3.5M
Building Revenues	$8.9M	$7.2M	$7.4M	$0.2M
Investment Income	$6.1M	$5.2M	$5.3M	$0.1M
Other Sources/Grants	$1.0M	$0.8M	$1.1M	$0.3M
Total Revenue	**$178.2M**	**$176.1M**	**$175.9M**	**$0.2M**

Slide 20

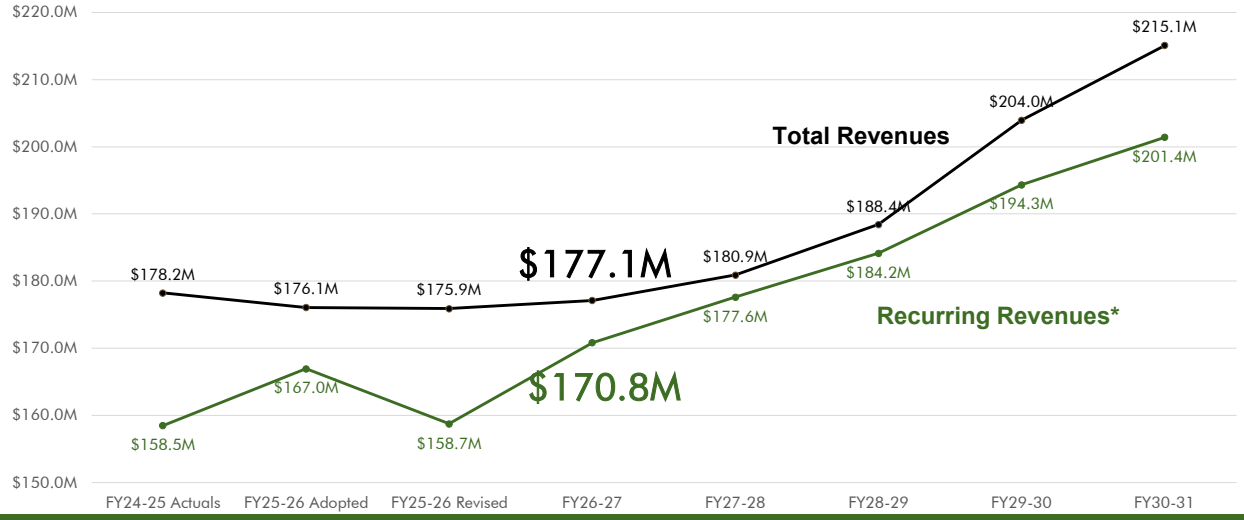
Recurring Revenues

- Supports "Recurring Expenses"
- Eliminates the Year-to-Year "Noise"
- Annualizes the 4 Most Volatile Revenues
  1. Construction Sales Tax (From New Construction)
  2. One-Time Grants
  3. Building Permits and Related Fees (Mainly New Construction)
  4. Investment Income (Based on Amount in Reserve Balances)
  - #3 and #4 are New Recommendations to Financial Policies

Slide 21

5-Year Operating Budget Projection

Total Revenues vs Recurring Revenues*



*Excludes non-recurring Construction Sales Taxes, Building Permits, Investment Income and One-Time Grants

Slide 22

FY 25-26 Revised Revenue Projections

	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 25-26 Revised Budget	FY 25-26 Revisions
Sales Tax	$59.1M	$69.3M	$64.2M	-$5.1M
State Shared Revenue	$36.7M	$38.8M	$37.6M	-$1.1M
Charges for Services	$20.2M	$19.3M	$21.4M	$2.0M
Property Taxes	$13.9M	$14.8M	$14.8M	$0.0M
Revenues Subject to "Cap"				
Recurring Construction Sales Tax	$13.6M	$12.3M	$12.7M	$0.4M
Building Revenues	$8.9M	$7.2M	$5.0M	-$2.2M
Investment Income	$6.1M	$5.2M	$3.0M	-$2.2M
Recurring Revenues	**$158.5M**	**$167.0M**	**$158.7M**	**-$8.2M**
Change from FY 24-25 Actual		*$8.4M (5%)*	*$0.2M (0%)*	
Other Sources/Grants	$1.0M	$0.8M	$1.1M	$0.3M
Revenues in Excess of "Cap"				
Non-Recurring Construction Sales Tax	$18.8M	$8.3M	$11.4M	$3.1M
Building Revenues	$0.0M	$0.0M	$2.4M	$2.4M
Investment Income	$0.0M	$0.0M	$2.3M	$2.3M
Total Revenue	**$178.2M**	**$176.1M**	**$175.9M**	**-$0.2M**

Slide 23

FY 26-27 Projections

	FY 25-26 Revised Budget	FY 26-27 Projection	$ Change	% Change
Sales Tax	$64.2M	$68.5M	$4.3M	7%
State Shared Revenue	$37.6M	$41.0M	$3.3M	9%
Charges for Services	$21.4M	$24.4M	$3.0M	14%
Property Taxes	$14.8M	$15.5M	$0.7M	5%
Revenues Subject to "Cap"				
Recurring Construction Sales Tax	$12.7M	$11.5M	-$1.2M	-10%
Building Revenues	$5.0M	$5.0M	$0.0M	0%
Investment Income	$3.0M	$5.0M	$2.0M	66%
Recurring Revenues	**$158.7M**	**$170.8M**	**$10.4M**	6%
Other Sources/Grants	$1.1M	$1.6M	$0.5M	47%
Revenues In Excess of "Cap"				
Non-Recurring Construction Sales Tax	$11.4M	$1.7M	-$9.7M	-85%
Building Revenues	$2.4M	$0.3M	-$2.1M	-89%
Investment Income	$2.3M	$2.8M	$0.5M	20%
Total Revenue	**$175.9M**	**$177.1M**	**$1.2M**	1%

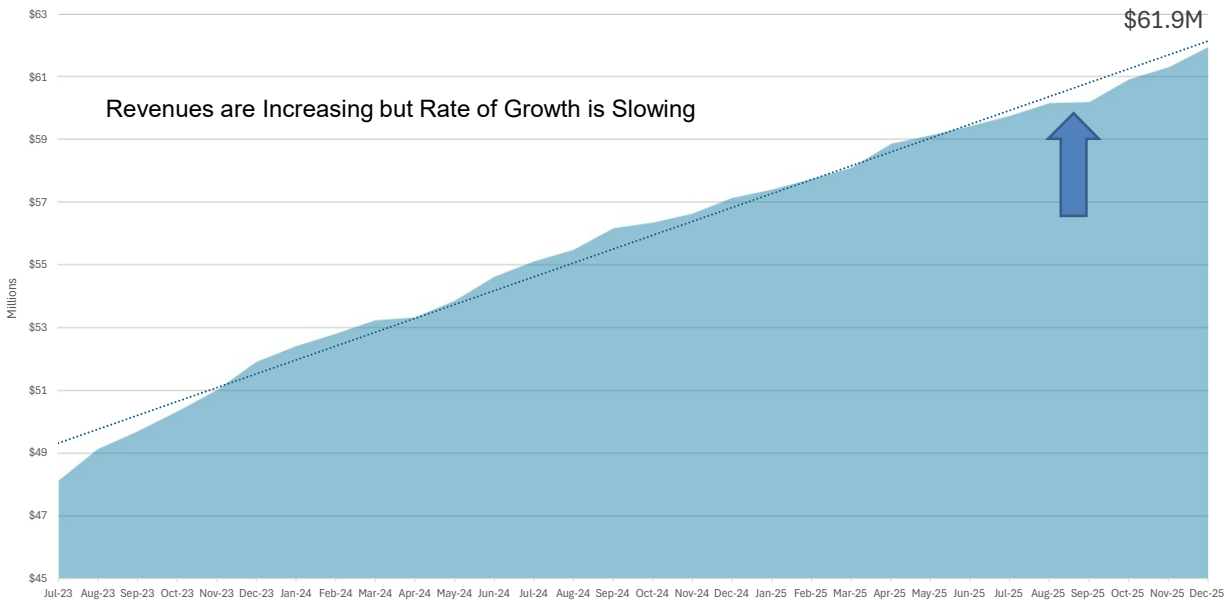
Slide 24

Sales Tax Revenues

- #1 Revenue Source
- Overall Rate of Increase in Slowing
  - FY 25-26 Reductions of -$5.1M to +9% from FY 24-25 Actuals
  - FY 26-27 Projection: +$4.3M, +7% from FY 25-26 Revised
- Growth Rates Vary by Category
  - Food for Home Consumption vs E Commerce
- More Challenging to Forecast as Town and Surrounding Areas Mature
  - New Grocery Store Does Not Equal 100% New Sales Taxes
  - Indications are that San Tan Valley Residents are Shopping More in San Tax Valley and Online

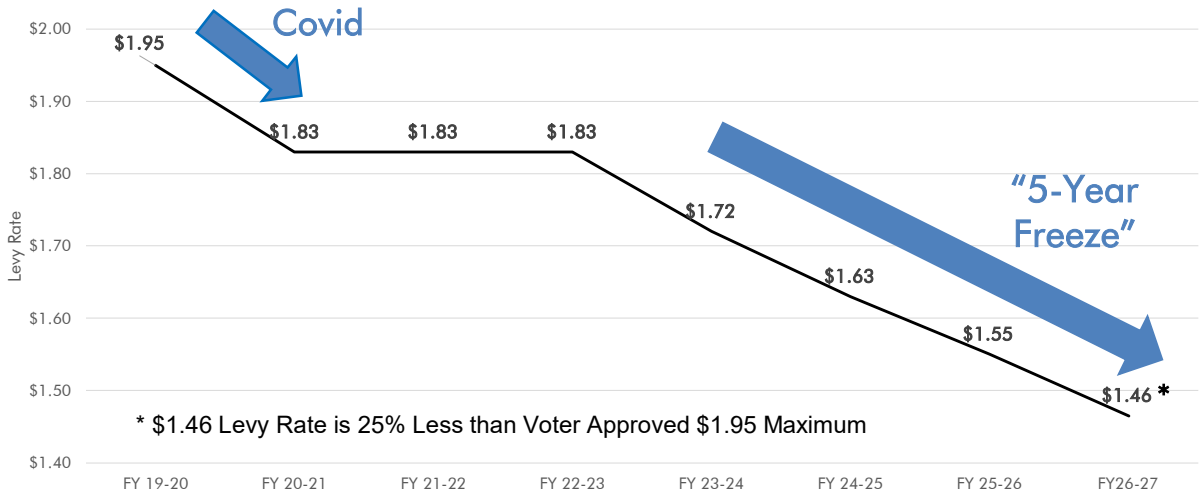
Slide 25

12-Month Rolling Sales Taxes (Excluding Construction)



Slide 26

Property Tax Levy Rate History



Slide 27

5-Year Property Tax Freeze

	Property Taxes at Voter Approved Maximum of $1.95	Property Taxes "Freeze" Amount	Savings $ (%)
FY 2026-27	$20.7M	$15.5M	$5.2M (25%)
FY 2027-28 (5th Year)	$23.1M	$16.5M	$6.6M (28%)
5-Year Cumulative	$94.1M	$74.1M	$20M (21%)

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Slide 29

$26M Increase Expected for New Annual Expenses in Upcoming Years Influencing FY 26-27 New Expenses

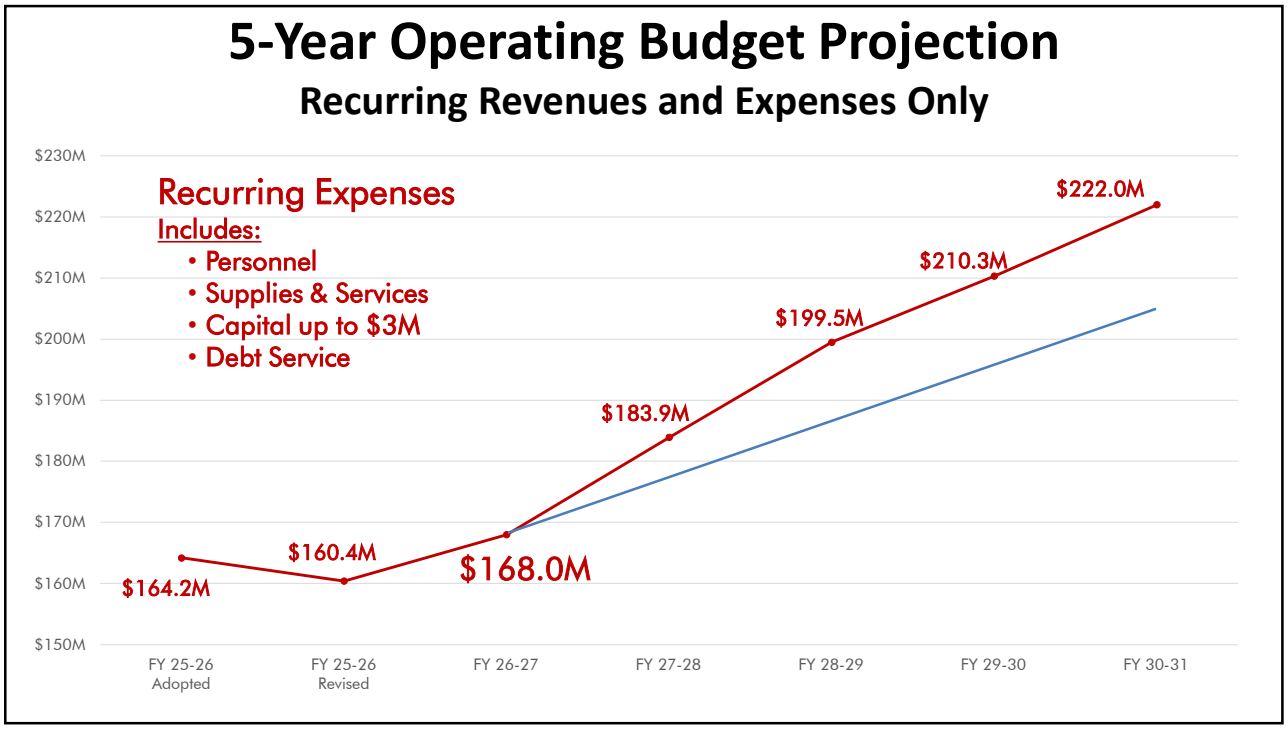
FY 27-28
+$8M Annual Debt Service for Streets Projects, Fire Station #6 and Fire Admin Remodel, Police Towers, Fleet Facility, and Parks land purchase

FY 28-29
+$4M Annual Operating Expenses for New Fire Station #6
+$6M Annual Operating Expenses to Initiate PD Dispatch Services

FY 29-30
+$3M Annual Debt Service for Streets Projects, FOF/Public Works Expansion, and Council Chambers Remodel

FY 30-31
+$5M Annual Operating Expenses to Initiate PD PSAP Services

Slide 30



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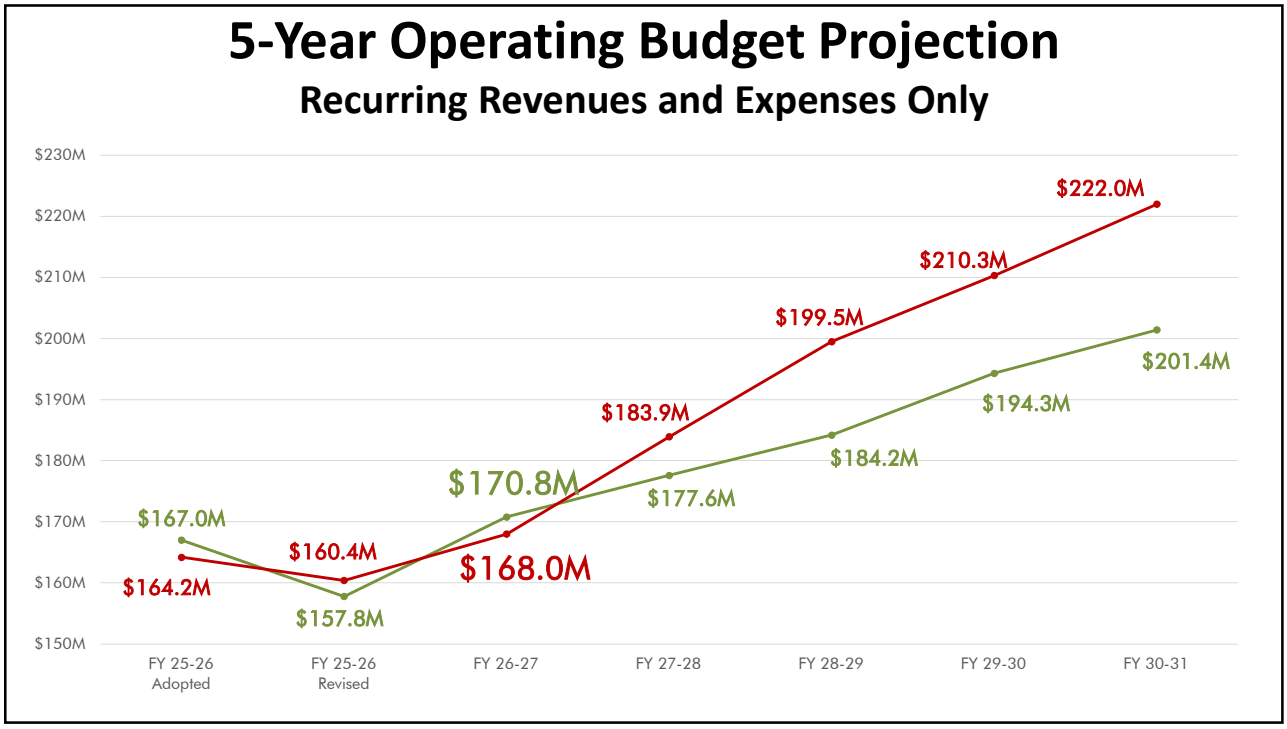

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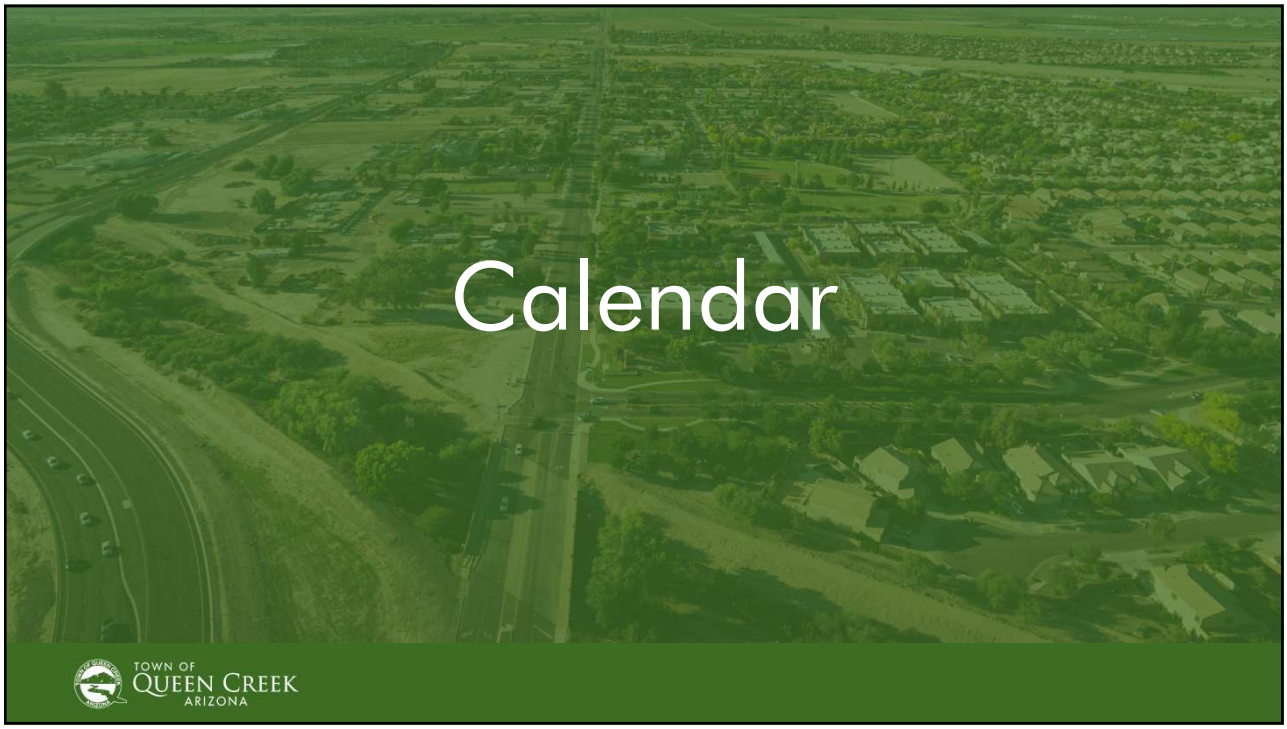

Slide 33

Calendar

TOWN OF QUEEN CREEK ARIZONA

Date	Item
January 30-31	Town Council Strategic Planning Session
April 1	Revenue Projections
April 6	Town Manager Recommended Budget Released
April 7-14	Budget Briefings with Town Council
April 15 Council Meeting	Town Council Budget Meeting (Full Council)
May 6 Council Meeting	Tentative Budget Approval
May 20 Council Meeting	Approval of the Final Budget and Corporate Strategic Plan
June 3 Council Meeting	Property Tax Levy Adoption and Financial Policies

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Slide 35

TOWN OF QUEEN CREEK, ARIZONA

RECOMMENDED BUDGET
FISCAL YEAR 2026-2027



TOWN OF QUEEN CREEK
ARIZONA

Introduction and Community Overview

Letter of Transmittal
Town Council Profiles
Community Profile
Queen Creek Demographics

TOWN OF QUEEN CREEK
ARIZONA

TOWN OF QUEEN CREEK ARIZONA

April 6, 2026

Honorable Mayor and Town Council,

The Fiscal Year 2026/27 Recommended Budget is balanced and allocates resources consistent with the needs of our growing community. It was developed in an environment of slowing revenue and population growth, persistent inflation, tight labor markets, and geopolitical turmoil that has heightened the uncertainty about future economic conditions. The Town's financial condition remains sound and will require careful management over the next few years to maintain fiscal balance and adequate reserves.

Within the resources available, the Recommended Budget is consistent with the Town Council's priorities identified in the Corporate Strategic Plan. The Fiscal Year 2026/27 budget totals $840.6 million, with 56% of the total budget dedicated to infrastructure.

While the recommended budget is higher than last year, the increase is largely driven by two major projects directed by the Town Council: the Harquahala water purchase and related infrastructure, and construction of the Queen Creek Police Headquarters (QCPD HQ). As in prior years, the budget also continues to prioritize improvements to the Town's transportation system in alignment with the adopted Transportation Plan.

Each of these investments reflects Council priorities of the Corporate Strategic Plan and aligns with community feedback received through the 2025 citizen survey. Although the overall increase may appear significant, it is important to understand how municipal budgeting works in Arizona. For large, multi-year projects, the Town is required to budget the full contract amount upfront, rather than only the portion expected to be spent in that year. As a result, the full $93.4 million for the remaining design and construction of the QCPD HQ , a multi-year project, is all included in the FY27 budget. Similarly, the final payment and related infrastructure for Harquahala, $168.3 million, another multi-year project, is included in full in the FY27 budget. The increase primarily reflects these key investments, strengthening the Town's long-term water security and self-sufficiency, reducing reliance on the uncertainties of the Colorado River, and continuing to support and enhance public safety services for the community.

Budget Format

The budget document is divided into the following sections: Introduction and Community Overview, Organizational Planning and Structure, Budget Development Overview with Summary Schedules, Program Budgets by Department, Capital & Development Funds and Debt Schedules, and an Appendix with a glossary and a list of approved and recommended positions. The materials also include sections of detailed information on department requests for personnel, equipment, and operating needs. Also included is a copy of the presentation that will be reviewed at the Town Council's budget meeting on April 15.

Budget Considerations

The following guiding principles and key issues shaped the Fiscal Year 2026/27 Recommended Budget:

- Prioritization of Resources. The budget follows the Town's Corporate Strategic Plan to prioritize its allocation of resources.
- The Economy. The national and state economies are expected to continue their positive trajectories. Growth expectations have been tempered by persistent inflation pressures, elevated long-term interest rates, tariffs, and global geopolitical events. However, economists are optimistic that the U.S. economy will continue to grow, and any potential slowdown in economic activity is expected to be modest and short-lived.
- Population Growth and Commercial Investment. The Town has seen significant residential and commercial growth in the last several years. We expect that growth to continue, though at a more moderate pace in the near term. Developers are still grappling with the state's water supply rules and related challenges, and consumers are being more careful about where and how much money they spend.
- Maintain a Balanced Five-Year Operating Budget. The five-year forecast reflects increased revenues and expenses based on population growth and new commercial development. However, the near-term forecast shows ongoing expenses outpacing ongoing revenues absent any changes to spending plans. Additionally, the five-year forecast calls for using resources in the Town's fund balances for various one-time capital needs, as allowed by and outlined in adopted policies. Town staff remain focused on bringing the Operating Budget back in balance on an ongoing basis.
- Town Council Fiscal Policies.
    - The Town Council adopted a policy to "freeze" property taxes for existing residents for five years. The FY 2026/27 budget is the fourth year to reflect that policy, with the increase in property tax revenue coming solely from new construction.
    - The Town Council policies compel us to design internal controls for evaluating real-time budget-to-actual expenditures, allowing us to adjust quickly as needed, and require contributions to the Town's reserve accounts.

Budget Highlights

The following are highlights of specific items in the Fiscal Year 2026/27 Recommended Budget:

- Police and Fire/Medical Services. The budget includes six new positions for the Queen Creek Police Department and four new positions for the Fire/Medical department. The budget also includes funding for the necessary software, hardware, vehicles and equipment for these new staff.
- Public Safety Infrastructure. The budget includes $106.1 million for critical facilities identified in the adopted Police Master Plan, as well as $4.5 million for Fire/Medical facilities and equipment, including design of a new fire station to service the southern area of Town.
- Water Resources. The budget includes $177.5 million to complete the purchase of Harquahala water resources and begin to develop and build the infrastructure necessary to deliver the physical water to Queen Creek.
- Comprehensive Capital Improvement Plan (CIP). The budget includes $161.9 million to build critical infrastructure for a young, growing community, as well as continue planning for future infrastructure needs. The Town has been successful in securing commitments from regional partners towards these infrastructure needs to help defray the costs of

certain major projects. The Town has also secured funding from the state's Public Infrastructure Reimbursement program to offset a portion of the costs of infrastructure in the State Lands area.

- Debt Retirement. The budget includes a one-time $50 million payment to pay off a short-term loan that is due in June 2027. The Town is using reimbursements from a state infrastructure program and other dedicated resources that were set aside in the General Fund last year to pay off the loan.
- Additional Staffing. In addition to the positions mentioned above, the budget includes funding for eight other new positions outside of Police and Fire/Medical:
    - Four new positions in Public Works to operate, maintain, and service the Town's streets, traffic signals, and facilities. These positions are critical to protecting the Town's multi-million-dollar infrastructure investments and maintaining existing service levels for our residents and businesses.
    - Four positions in Utilities to operate and maintain the Town's water and sewer infrastructure and to realize the Town Council's priority to become an assured water supplier.
- Employee Compensation. Resources have been allocated to fund a 3% market increase tied to indicators identified in the Town Council's adopted compensation policy.
- Healthcare Costs. The Town has a very active wellness program, which is a positive factor that has helped manage healthcare costs for both the Town and our employees. The Town's medical premiums are projected to have no increase from the prior year based on the Town's relatively younger workforce and a stable annual claims history.

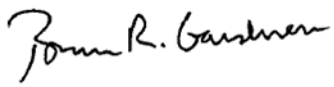
Closing

Queen Creek has grown from a farming community with virtually no improved roads, a small private utility company, a subscription based single-engine fire company and contracted county sheriff services. With a population estimate of 91,900 for FY2026/27, the budget continues to prioritize public safety, water self-sufficiency and transportation while preserving and advancing the high quality of life.

Through thoughtful planning and strategic investments, the Town has earned notable recognitions, including *Best Place to Live in Arizona (2025), 2nd Safest Community in Arizona (2025), Best Small City in Arizona (2024), and Best Place to Do Business (2024).* Additionally, we continue to receive high marks from our residents, with *89% reporting that QC is a good or excellent place to live*, *and 88% rate the quality of life as excellent or good*. We remain committed to building on this strong foundation and continuing the Town's tradition of excellence and achievement.

Thank you to the Council, and the staff, particularly the Finance Department, for their continued commitment to this organization and the community.

Respectfully,



Bruce Gardner
Town Manager

TOWN OF QUEEN CREEK
ARIZONA

Queen Creek Town Council



Julia Wheatley, Mayor

Term: January 2023 – January 2027
julia.wheatley@queencreekaz.gov

Julia Wheatley serves as the Mayor of Queen Creek, Arizona, with her term spanning from January 2023 to January 2027. She was elected in August 2022, following a tenure as a Town Council member that began in June 2010, and was subsequently re-elected in November 2014 and August 2018.

Wheatley actively engages in several key regional committees. She is a member of the Maricopa Association of Governments (MAG) Regional Council, holding the position of Treasurer, and serves on its Executive Committee and Transportation Policy Committee. Mayor Wheatley also participates in the League of Arizona Cities and Towns Executive Committee, the Greater Phoenix Economic Council Mayors and Supervisors Council and the Mesa Gateway Airport Authority Board of Directors. Her previous leadership roles include chairing the MAG Transportation Policy Committee and the Mesa Gateway Airport Authority, as well as serving as a GPEC board member.

An Arizona native, Wheatley earned a Bachelor of Science in Legal Studies with a minor in Criminal Justice. She and her husband, Benjamin, have lived in Queen Creek since 2007, where they raise their four children and own a mortgage and real estate company.

Current Committee Appointments

- Greater Phoenix Economic Council (GPEC) Mayors and Supervisors Council
- League of Arizona Cities and Towns Executive Committee
- Maricopa Association of Governments Regional Council – Treasurer
- Maricopa Association of Governments Executive Committee Member
- Maricopa Association of Governments Transportation Policy Committee – Past Chair
- Mesa Gateway Airport Authority Board of Directors

Queen Creek Town Council



Bryan McClure, Vice Mayor

Term: January 2023 – January 2027
bryan.mcclure@queencreekaz.gov

Bryan McClure was elected to the Town Council in August 2022. He represents the Town of Queen Creek on the PHX East Valley Partnership Board of Directors. Council Member McClure was appointed by Mayor Wheatley to serve as the Vice Mayor for one-year term in January 2026.

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

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

Current Committee Appointments

- Parks and Recreation Advisory Committee – *Alternate*
- Economic Development Commission – *Alternate*
- PHX East Valley Partnership Board of Directors

Queen Creek Town Council



Robin Benning, Council Member

Term: January 2025 – January 2029
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, 2020 and 2024. Council Member Benning represents Queen Creek on the East Valley Transportation Infrastructure Stakeholder Committee, the Pinal Regional Transportation Authority Board where he serves as Chairman of the Board, as well as the Central Arizona Governments Regional Council, where he serves as the Vice Chair. He also serves on the Town's Transportation Advisory Committee. Benning is a graduate of Queen Creek's Citizen Leadership Institute.

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

Current Committee Appointments

- Transportation Advisory Committee
- Downtown Arts and Placemaking Advisory Subcommittee - *Alternate*
- Central Arizona Governments (CAG) Regional Council – Vice Chair
- East Valley Transportation Infrastructure Stakeholder Committee
- Pinal Regional Transportation Authority Board – Chair

Queen Creek Town Council



Jeff Brown, Council Member

Term: January 2025 – January 2029
jeff.brown@queencreekaz.gov

Jeff Brown was first elected to the Town Council in 2008, and was re-elected in 2012, 2016, 2020, and 2024.

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

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

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

Current Committee Appointments

- Economic Development Commission
- Queen Creek Public Safety Retirement Boards (Fire & Police) – Chair
- Valley Metro Regional Public Transportation Authority Board of Directors
- League General Administration, Human Resources and Elections Committee
- League Transportation, Infrastructure and Public Works Committee

Queen Creek Town Council



Leah Martineau, Council Member

Term: January 2025 - January 2029
Leah.martineau@queencreekaz.gov

Leah Martineau was elected to the Town Council in August 2024. She was previously elected in August 2020.

Council Member Martineau serves on the Town's Downtown Arts and Placemaking Advisory Sub-Committee. She also represents the Town on the League of Arizona Cities and Towns Budget, Finance and Economic Development Policy Committee.

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

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

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

Current Committee Appointments

- Downtown Arts and Placemaking Advisory Sub-Committee
- League Budget, Finance and Economic Development Policy Committee
- Mayor's Teen Advisory Committee – *Alternate*
- Transportation Advisory Committee - *Alternate*

Queen Creek Town Council



Dawn Oliphant, Council Member

Term: January 2023 - January 2027
dawn.oliphant@queencreekaz.gov

Dawn Oliphant was first elected to the Town Council in June 2010. She was re-elected in November 2014, August 2018, and again in August 2022. Council Member Oliphant serves on the Mayor's Teen Advisory Committee and represents Queen Creek on the League of Arizona Cities and Towns Neighborhoods, Sustainability, and Quality of Life Policy Committee. She was also appointed by the governor to serve on the Arizona Municipal Tax Code Commission.

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

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

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

Current Committee Appointments

- Mayor's Teen Advisory Committee
- Arizona Municipal Tax Code Commission
- League Neighborhoods, Sustainability and Quality of Life Committee

Queen Creek Town Council



Travis Padilla, Council Member

Term: January 2023 - January 2027
travis.padilla@queencreekaz.gov

Travis Padilla was elected to the Town Council in August 2022. He serves on the Town's Downtown Arts & Placemaking Advisory Sub-Committee and represents the Town on the Arizona Municipal Tax Code Commission.

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

Current Committee Appointments

- Parks and Recreation Advisory Committee
- Arizona Municipal Tax Code Commission
- League Public Safety, Military Affairs and Courts Committee

Queen Creek Community Profile

Local Heritage

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



Quality of Life

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

Governance



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

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

Community Assets

Queen Creek offers residents and businesses a unique experience combining a hometown atmosphere with rich natural and recreational amenities, all within a short distance from one of the largest metropolitan areas in the United States. The Town continues to invest in the Town Center striving to create a true downtown in the heart of the community for generations to come. Improvements include infrastructure to create a pedestrian-friendly downtown with three roadways that opened in late 2024 - Aldecoa Drive, Munoz Road and Summers Place connecting Ellsworth Loop to Ellsworth Road. Throughout the community, the Town has invested millions of dollars in infrastructure improvements along the main arterials and key intersections throughout Town.

Queen Creek Community Profile

Parks and Trails



The Town offers a variety of outdoor amenities with four community parks, and two multipurpose trails along the Town's natural washes (Queen Creek and Sonoqui). The Town's largest community park, Frontier Family Park, opened in 2024. The site, located on Signal Butte, north of Queen Creek Road, is also home to the Recreation & Aquatic Center. The Town's original park, Founders' Park, was enhanced in 2026 with the relocation of the dog park and a new playground.

Agritainment/Agritourism



Queen Creek offers a host of agritainment activities throughout the year. Designated as an Arizona treasure, Schnepf Farms is a family owned working farm providing entertainment, education and delicious, locally grown fruits and vegetables through a variety of seasonal festivals, concerts, and events. Just across from Schnepf Farms, the Queen Creek Olive Mill is Arizona's only working olive farm and mill. The Olive Mill offers daily tours and a mouth-watering menu with a variety of food options. Nearby at Sossaman Farms, farmers grow multiple varieties of wheat and have plans to expand. Pecan Lake Entertainment is a family friendly entertainment center offering activities like a ropes course, miniature golf, laser tag and escape rooms, in addition to being home to the Queen Creek Botanical Gardens.

Arts, Culture & Events





For theater enthusiasts, the Queen Creek Performing Arts Center provides high-quality professional theater at prices affordable for the whole family. The Town's Recreation Department hosts three signature special events including Spring into QC, Founders' Day and QC Hometown Christmas.

Equestrian Experience

Horseshoe Park & Equestrian Centre is one of Arizona's premier multi-use event facilities, offering a unique blend of equestrian and community-focused amenities. The park hosts a wide range of equestrian events, along with large-scale festivals, RV and equipment shows, concerts, and home shows. Conveniently located along the Sonoqui Wash Trail, one of Queen Creek's most popular equestrian and recreational corridors, the facility provides direct access to an extensive trail network, enhancing its appeal for both participants and spectators alike.

Queen Creek Library



The Town constructed a library in 2008 to host the Queen Creek branch of the Maricopa County Library District. The modern facility includes the Mary Lou Fulton children's area, a teen area, general reading areas, public computers, study rooms and conference rooms.

Queen Creek Community Profile

Water & Environmental Services

The Town of Queen Creek purchased the Queen Creek Water Company in 2008, H2O, Inc. in 2013, and Diversified in 2020 to provide customers with a safe, sustainable, and quality water supply. The Town has been working for nearly 10 years implementing a strategic vision for the Town's water future, creating a more diversified water supply. In 2025, the Town purchased 500,000-acre feet of water (over 100 years) from Harquahala Valley, providing a proof of concept for this source of water. Harquahala Valley is a water storage basin designated by the State for transportation to other areas. The proof of concept included a hydrology study that demonstrated there is 8.2 million acre-feet of water available for transport over 100 years. In late 2025, the Town approved funding an additional 1.2-million-acre feet of water.

This strategic investment makes 90% of the Town's water supply drought proof. The Town of Queen Creek is committed to water self-sufficiency, securing a more reliable and locally controlled water future.

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

Public Safety

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





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

Transportation

The State Route (SR) 24 extends along the northern boundary of Queen Creek and connects the region to the Loop 202 (the San Tan Freeway), which ultimately connects to the Interstate 10. The Queen Creek Town Council continues to invest in roadway infrastructure. With the opening of the SR 24 extension to Ironwood, the Town partnered with the City of Mesa and Pinal County to enhance north-south connectivity. The SR 24 is slated for improvements to its ultimate confirmation, from Ellsworth to Ironwood, in 2026.

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

Queen Creek Community Profile



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

Education & Workforce

K-12 School Districts



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

Post-Secondary Education

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

Communiversity at Queen Creek

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



Queen Creek Community Profile

Plans to Manage Growth

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

The General Plan is the Town's guiding document for land use, public facilities and services, circulation and economic development. The original General Plan was adopted in 1990, with the 2018 General Plan Update unanimously adopted by the Town Council in September 2017 and ratified by the voters in May 2018. In 2026, the Town initiated the General Plan Update process, which will ultimately go to Queen Creek voters for consideration.

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



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

Economic Development

Queen Creek is actively planning for a financially sustainable future. The Economic Development Department supports businesses and developers seeking retail, office, industrial, or land opportunities, and provides access to business resources and demographic data. As a member of the Greater Phoenix Economic Council (GPEC), and in partnership with the Arizona Commerce Authority, Queen Creek is part of a regional network dedicated to fostering a competitive, vibrant, and self-sustaining economy.

The Town Council approved an updated Economic Development Strategic Plan in 2021, which identifies targeted industry sectors to guide marketing and recruitment efforts and strengthen economic diversity. These sectors include agritainment and destination tourism (agribusiness, entertainment, recreation, and visitor industries), healthcare, business services, information technology/software, and advanced manufacturing. An update to the Strategic Plan is currently underway.

The northeast area of Town, identified as a special district in the 2018 General Plan, is envisioned as a future advanced manufacturing corridor. Much of this land is owned by the Arizona State Land Department and will be auctioned at its discretion. In April 2022, LG Energy Solution purchased approximately 320 acres, with an option to acquire an additional 320 acres, representing a $5.5 billion investment and the creation of nearly 2,800 advanced manufacturing jobs.

Queen Creek Community Profile

Town Center serves as the commercial, cultural, and civic heart of Queen Creek. The Town Center Plan was updated and approved by Council in 2024, reaffirming community goals and policies while establishing detailed recommendations for the Downtown Core. That same year, the Town completed three key connector projects in the Downtown Core, advancing the vision of a more walkable, connected environment. Currently, the Downtown Core has 230,000 square feet of private development under construction, totaling approximately $200 M in private investment.

Employment

Queen Creek's primary employers represent a diverse mix of public and private organizations. Along the Town's northern boundary, referred to as the "Northern Tier," there is a substantial amount of land designated for future employment uses. General Plan designations and zoning in this area support a wide range of commercial and industrial development, from light to more intensive uses. This northern area benefits from direct access to major arterials and is well-positioned for significant growth due to its proximity to Mesa Gateway Airport, Arizona State University Polytechnic Campus, and State Route 24 (SR 24), with connectivity to the valley's regional transportation system.

In 2019, the Town annexed nearly 4,150 acres of State Trust Land adjacent to the Northern Tier, northeast of Meridian and Germann roads. This annexation introduced freeway access within Town boundaries for the first time through the extension of SR 24. LG Energy Solution's investment in this area has elevated Queen Creek's profile and reinforced its position as a competitive destination for advanced manufacturing and supply chain activity.

In the southeastern portion of Queen Creek, the town's agritainment and destination assets, including Schnepf Farms, the Queen Creek Olive Mill, the Queen Creek Botanical Garden, Pecan Lake Entertainment, and Horseshoe Park & Equestrian Centre, have created economic opportunities tied to place and experience. This area is a central component of the Town's tourism and economic development strategy.

Nearby, Banner Ironwood Medical Center (BIMC), along with surrounding Pinal County and San Tan Valley residential communities, contributes to a strong and growing customer base. BIMC has expanded its campus and retains capacity for future growth.

Retail development continues to play an important role in supporting quality of life, providing amenities and experiences, and contributing to the Town's fiscal health. Growth is occurring both through infill in established areas like Town Center and Downtown Core, and through expansion into other parts of the community. Several major retailers have recently opened including second locations of Fry's Marketplace, Target, Sprouts Farmers Market, and a third Safeway, along with a growing mix of restaurants, services, and specialty retailers. https://investtheqc.com/

Recreation, Parks & Special Events

From youth sports and senior programs, to block parties and fitness classes, Queen Creek's Recreation Department 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

Queen Creek Community Profile

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 & Equestrian Centre (HPEC), opened in 2009, is a premier event venue known for its exceptional customer service and year-round programming. The facility hosts a wide range of equestrian events, including rodeos, bull riding, jumping competitions, cutting, roping, team penning, and barrel racing. In addition to its equestrian focus, HPEC also accommodates a variety of non-equestrian events, offering unique, family-friendly experiences for the community. A dedicated community arena is available for local residents, separate from the main event facilities.

While designed primarily for equestrian use, the venue is highly versatile and can host concerts, home and trade shows, RV and car shows. The park features more than 320 barn stalls and 77 RV spaces, supporting large-scale events and multi-day stays. A full 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 What's Poppin' in QC event and Pancake Breakfast offer residents opportunities to talk to Town representatives and learn about community issues and services.
- Volunteer board and committee members research current local issues such as planning and zoning proposals, traffic concerns, parks and trails plans, recreational policies and facilities, public art projects, economic development and community capital improvements. The committees make recommendations to the Town Council for policies and future action.
- The Town's Volunteer Program QC Volunteers was established in 2024 and continues to see active participation. In 2025, Queen Creek volunteers provided more than 81,000 hours of service to the Town.

Queen Creek Community Profile

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

Winter

- QC Hometown Christmas, Christmas at the Farm, Public Safety Day, State of the Town, Roots N' Boots Rodeo and Carnival

Spring

- Spring into QC, Peach Season, Olive Blossom Festival

Summer

- What's Poppin' in QC, Independence Day Celebration

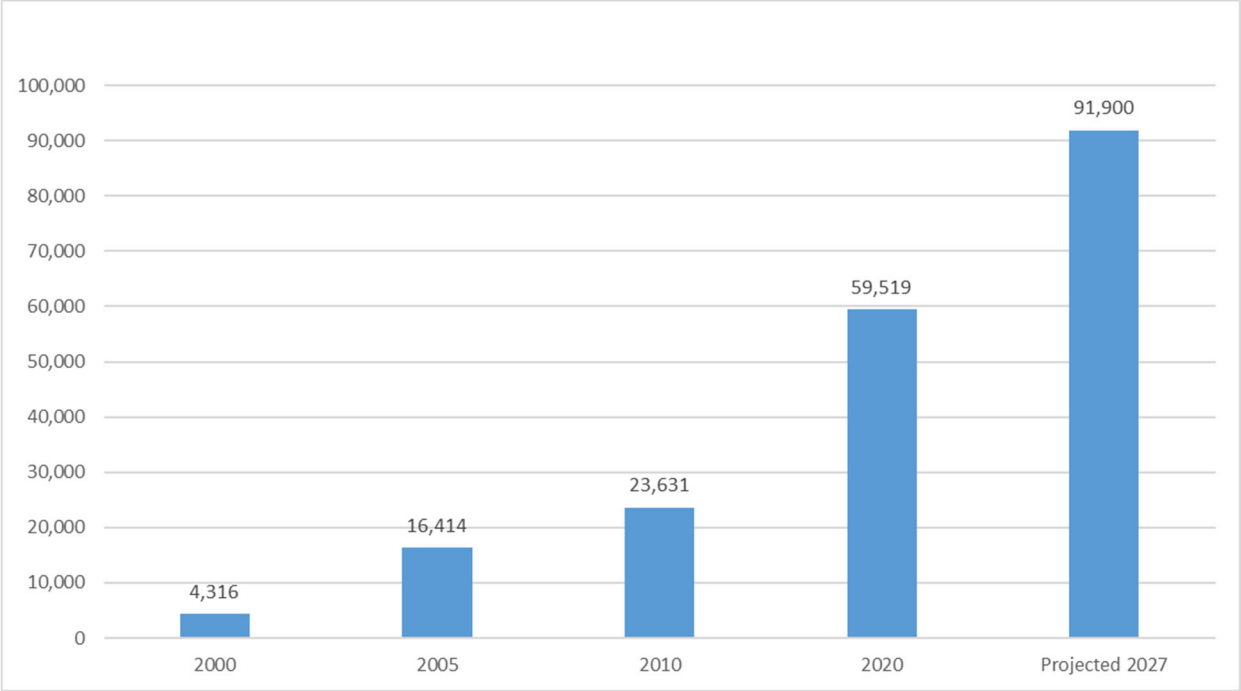
Fall

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

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

Queen Creek Demographics

Queen Creek Population



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

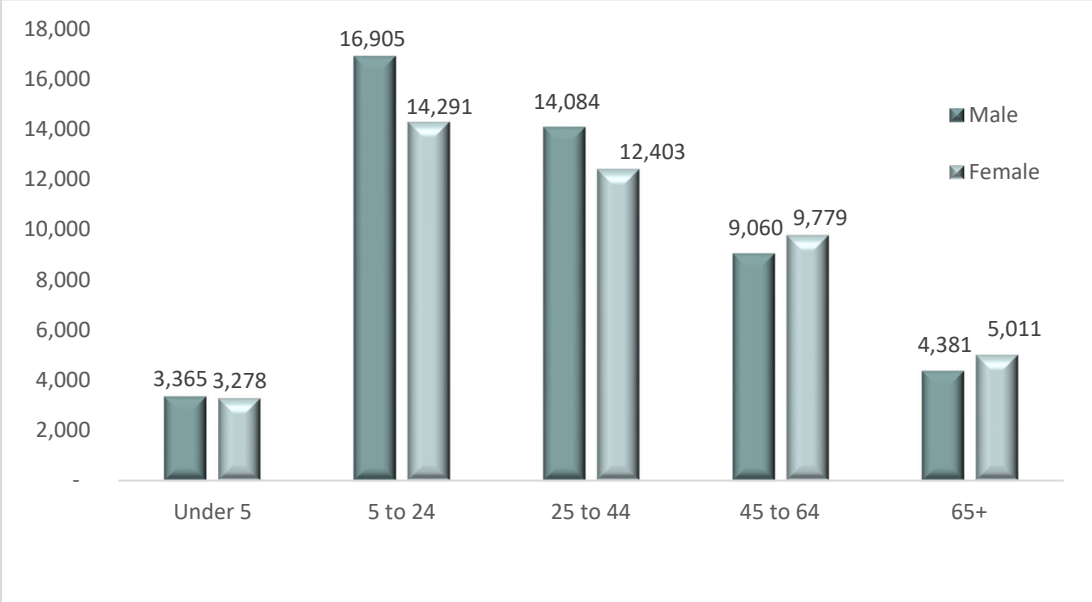
Racial Composition

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

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

Queen Creek Demographics

Queen Creek Population by Gender and Age



Source: 2024 American Community Survey 1-Year Estimates

Median Age	2024
Queen Creek	34.9 years
Maricopa County	38.0 years
Pinal County	40.7 years
United States	39.2 years

Source: 2024 American Community Survey 1-Year Estimates

Queen Creek continues to attract young families, reflected in the Town's median age of 34.9, younger than that of Maricopa County, Pinal County and the United States.

Educational Attainment

Residents Age 25 or older

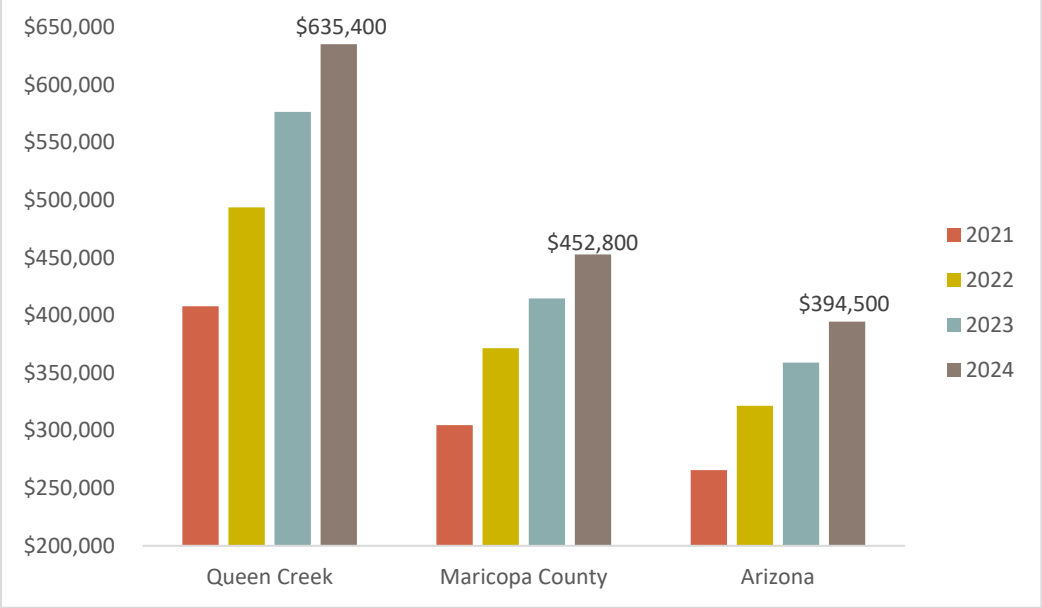
Highest Education Level Attained	Queen Creek	Maricopa County
Elementary (0-8)	0.8%	4.4%
High School (9-12), no diploma	2.2%	5.5%
High School Graduate	18.8%	21.7%
Some College, no degree	23.2%	20.9%
Associate's Degree	10.0%	8.9%
Bachelor's Degree	28.7%	23.5%
Graduate or Professional Degree	16.3%	15.1%

Source: 2019-2023 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, comprise 45.0% percent of the Town's residents, a figure higher than the County's 38.6%.

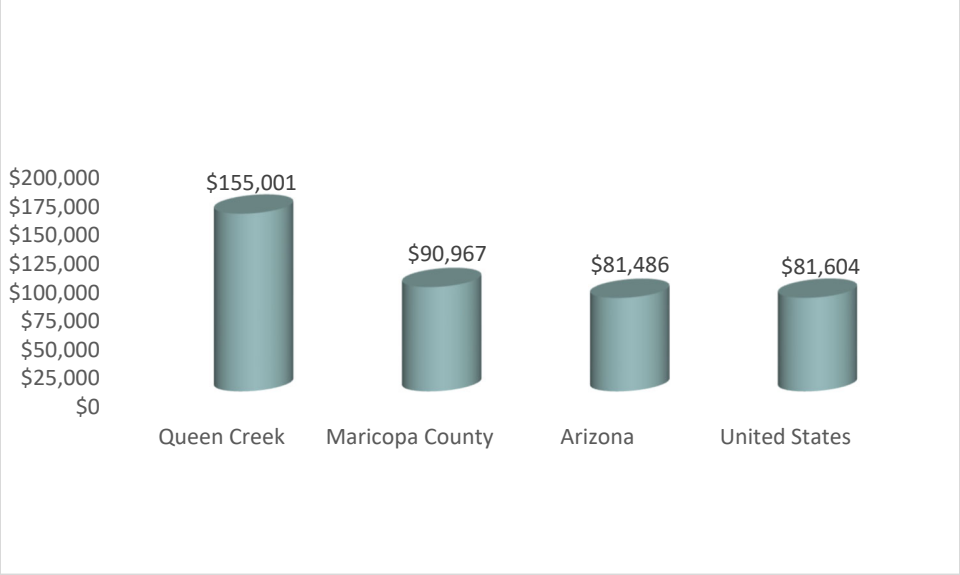
Median Value of Owner-occupied Housing



Source: 2020-2024 American Community Survey 5-Year Estimates

Income

Median Household Income



Source: 2024 American Community Survey 1-Year Estimates

Queen Creek Demographics

Queen Creek's annual median household income, over $155,000, continues to be very strong, making it the second highest median income in Arizona.

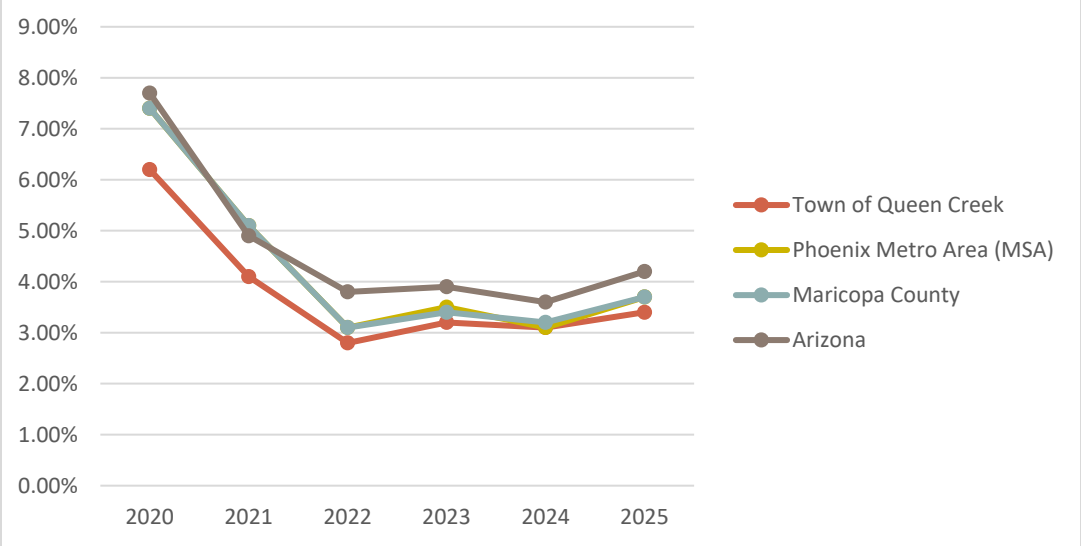
Households by Income

Income	Queen Creek	Maricopa County
$200,000 or more	27.6%	14.1%
$150,000 to $199,999	19.2%	10.6%
$100,000 to $149,999	23.7%	19.7%
$50,000 to $99,999	19.4%	29.4%
$25,000 to $49,999	5.2%	15.1%
Under $25,000	4.9%	11.1%

Source: 2020-2024 American Community Survey 5-Year Estimates

Compared to Maricopa County, Queen Creek has a much higher portion of households in the highest earning income categories, with the majority (70.5%) of Queen Creek households earning $100,000 or more annually. Comparatively, just 44.4% of Maricopa County households earn $100,000 or more.

Unemployment Rates 2021-2025



Source: Rates reflect annual average unemployment and are non-seasonally adjusted from Data.bls.gov 2026 data was unavailable as of 3/16/2026. Unemployment data was not available for October 2025 due to the government shutdown. data is from January through March 2025, and March's data is preliminary.

	2020	2021	2022	2023	2024	2025
Town of Queen Creek	6.2%	4.1%	2.8%	3.2%	3.1%	3.4%
Phoenix Metro Area (MSA)	7.4%	5.1%	3.1%	3.5%	3.1%	3.7%
Maricopa County	7.4%	5.1%	3.1%	3.4%	3.2%	3.7%
Arizona	7.7%	4.9%	3.8%	3.9%	3.6%	4.2%

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

Queen Creek Demographics

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

Employment

A key priority of the Town Council is to proactively strengthen and diversify the local economy by attracting high-wage, professional employment opportunities for residents and expanding the community's business tax base. While Queen Creek's current employment base is heavily concentrated in the retail and education sectors, the Town is actively planning for the attraction of large employers in the northeastern area, including approximately 4,100 acres of Arizona State Trust Land and adjacent privately owned industrial properties.

The recent land purchase by LG Energy Solution for a battery manufacturing facility, expected to bring up to 2,800 jobs, positions Queen Creek for significant economic transformation. At the same time, Downtown Queen Creek is experiencing substantial private investment, with more than $200 million and 230,000 square feet of development currently under construction, including The Switchyard, a Homewood Suites hotel, and other projects.

According to the Town of Queen Creek's 2025 Citizen Survey, 53% of residents rate the community as a good or excellent place to work, reflecting growing confidence in the local economy. Queen Creek also supports a diverse base of home-based businesses and continues to encourage their growth through the Zoning Ordinance and the Economic Development Strategic Plan, the latter of which is currently being updated.

Principal Employers

Employer	Product or Service	Approximate Employees
Queen Creek Unified School District	Education	1,630*
Banner Health	Health Care	800
Town of Queen Creek	Government	589
Walmart	Retail	417
Chandler Unified School District	Education	373

* Includes full and part time employees.
Source: Maricopa Association of Government (MAG) 2024 employer database, released July 2025, and employer estimates.

Organizational Planning

Corporate Strategic Plan

Planning Tools (General Plan)

Long-Range Financial Plan

Financial Policies

Budget Process and Procedures

TOWN OF QUEEN CREEK
ARIZONA

Corporate Strategic Plan

Introduction

Queen Creek's Corporate Strategic Plan is an annually renewed document that cultivates a shared commitment to our community's future. This comprehensive plan brings together Town Council's vision, policy direction and priorities into one cohesive framework that guides how we serve residents today while preparing for tomorrow.

Through the Strategic Plan, the Town Council establishes clear priorities and provides direction to the Town Manager, ensuring that Queen Creek's mission, vision and values are translated into meaningful action. It serves not only as an internal guide for decision making and accountability, but also as a transparent resource for residents who want to understand the goals, services and initiatives shaping their community.

At the heart of the plan are five Strategic Priorities that reflect what matters most to the community and its future: Effective Government, Safe Community, Secure Future, Superior Infrastructure, and Quality Lifestyle. These priorities focus Town resources where they will have the greatest impact. They guide departments in developing programs, shaping long-term initiatives and delivering high-quality services that enhance the lives of residents and businesses alike.

Each priority is supported by high-level goals, Key Result Areas (KRAs), and performance measures supported by specific departments. Together, they create a structured yet flexible framework that connects daily operations to long-term vision, always ensuring that planning, budgeting and service delivery remain aligned.

Updates to the Corporate Strategic Plan

The Corporate Strategic Plan evolves alongside the community it serves. Each year, at the outset of the annual budget process, the Town Council holds a strategic planning retreat to discuss emerging issues, long-term policy considerations and potential new priorities. Department proposals are thoughtfully reviewed and refined through the budget development process. The updated plan is formally adopted each May, establishing the Council's direction for programs, services and capital projects in the upcoming fiscal year. This annual cycle ensures the Strategic Plan remains responsive, fiscally responsible and focused on advancing Queen Creek's vision.

To further strengthen transparency and accountability, the Town will support the Corporate Strategic Plan with a new community dashboard that provides departmental data and key performance metrics aligned with the five Strategic Priorities. This interactive tool will offer residents a clear view of measurable progress, highlighting achievements, tracking KRAs, and demonstrating how Town initiatives translate into meaningful outcomes. By making performance data accessible and easy to understand, the dashboard reinforces the Town's commitment to open government and continuous improvement while keeping the community informed and engaged in Queen Creek's progress.

Corporate Strategic Plan

STRATEGIC PRIORITIES

EFFECTIVE GOVERNMENT

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, introducing innovative business practices, using new technology, hiring quality employees and leveraging Town partnerships to save resources.

KEY RESULTS AREAS

- Financial Stewardship
- Good Governance
- Organizational Preparedness
- Infrastructure & Asset Planning
- Environmental & Resource Security

SAFE COMMUNITY

Queen Creek is committed to maintaining a safe community through low crime rates, high-performing police and fire services, and well-maintained infrastructure and public spaces. As the Town grows, coordinated efforts across public safety, public works, and parks and recreation will ensure emergency readiness, safe mobility, and secure community spaces.

KEY RESULTS AREAS

- Community Safety & Resilience
- Organizational Preparedness
- Good Governance
- Infrastructure & Asset Planning

SECURE FUTURE

Securing Queen Creek's future involves strengthening the Town's financial condition by implementing strong management strategies within the organization and increasing the number of employment opportunities available to residents. This priority focuses on ensuring uninterrupted and high-quality utility services and long-term water reliability while promoting a strong culture of conservation.

KEY RESULTS AREAS

- Environmental & Resource Security
- Good Governance
- Growth & Long-Range Planning
- Economic Vitality
- Image & Identity
- Community Involvement

SUPERIOR INFRASTRUCTURE

Queen Creek is committed to planning, building, and maintaining a high-quality, resilient, and connected infrastructure system that supports growth, mobility, public safety, and quality of life. As residential and nonresidential development continues, the Town will take a proactive approach to infrastructure investment that balances current needs with future demands.

KEY RESULTS AREAS

- Infrastructure & Asset Planning
- Good Governance
- Financial Stewardship

QUALITY LIFESTYLE

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.

KEY RESULTS AREAS

- Community Involvement
- Image & Identity
- Infrastructure & Asset Planning

Corporate Strategic Plan

Town Department	Corporate Strategic Plan Priorities				
	Effective Government	Safe Community	Secure Future	Superior Infrastructure	Quality Lifestyle
Mayor & Council	✓	✓	✓	✓	✓
Town Manager	✓		✓		
Communications & Marketing					✓
Town Attorney's Office	✓	✓			
Town Clerk	✓				
Finance	✓			✓	
Human Resources	✓				
Information Technology				✓	
Parks & Recreation		✓	✓	✓	✓
Economic Development			✓		
Development Services			✓		
Public Works	✓	✓		✓	
Utility Services			✓		
Fire & Medical		✓			
Police Services		✓			
Capital Improvement Projects				✓	

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	• 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	• 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
2018 Parks and Recreation Master Plan	Important implementation tool to meet the recreation needs of current and future residents.	• Develops levels of service for park acres, recreation programs, maintenance levels and staffing • Identifies opportunities for park and trail development • Promote recreation opportunities and park amenities for all residents
Economic Development Strategic Plan	Addresses the need for the Town to focus marketing efforts on specific industries to be more effective and efficient.	• Partner with the community schools, community colleges, and university campuses to ensure that education supports the future of the community at large • Partner with land owners and developers to develop an inventory of available sites • Honor our past, manage our present and engage our future to create a quality, unique place for family and business
Town Center Plan	Ensures that the Town Center remains consistent with the Redevelopment Area Plan while enhancing local business ownership	• Strengthen economic vitality • Seek public-private partnerships • Transit center • Entertainment district
Transportation Master Plan	Addresses the long-term needs of the regional streets / transportation system	• 10-year plan to ensure service levels related to traffic do not decline • Foundation for determining impact of growth on system
Utilities Master Plan	Addresses the long-term growth and needs of the utilities service area	• Highlights growth expectations in the service area through buildout • Identifies projects & opportunities to further improve and diversify the utility system
Police Master Plan	Identifies growth trends for the Town and Police Department to guide future infrastructure and program needs	• Focus on continued development of department infrastructure and foundations • Plan outlines steps, philosophies, systems and operational patterns to grow the program over the next 20 years

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 of the Town's Operating Budget. Through the use of a long-range projection model, the Town is able to identify projected structural budget gaps so they can be addressed in a manner that maintains the Town's long-term financial health.

Operating and Enterprise Funds

Operating funds include the General Fund, Emergency Services Fund (EMS), Highway User Revenue Fund (HURF), Horseshoe Park Equestrian Center (HPEC), Water, Wastewater, and Solid Waste funds. The General Fund covers any shortfalls in the EMS, HURF, and HPEC funds.

The EMS Fund accounts for all public safety expenditures and has two primary revenue sources: property tax and sales tax. A property tax was established at $1.95 per $100 of assessed value in 2007 and is restricted to public safety expenditures. The Town Council has lowered the rate every year since FY 2020/21, and in fiscal year 2023/24 the Town Council adopted a formal policy that effectively "freezes" property taxes for existing property owners. As existing property values go up, the tax rate will go down so that the Town receives the same amount of revenue from existing property owners as it did in the prior fiscal year. New property tax revenue will come solely from new construction. This policy will be in place for five fiscal years, through FY 2027/28.

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

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

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

Other Funds

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, trails, roadways, and public safety facilities are funded with development impact fee revenue.

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

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

Long-Range Financial Plan

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

OPERATING BUDGET FORECAST - Sources and Uses	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Revenues						
Sales Tax - Excluding Construction	$ 64,231,723	$ 68,530,050	$ 73,520,800	$ 76,685,000	$ 79,290,800	$ 83,125,700
Sales Tax - Construction	24,061,179	13,132,152	10,236,400	7,700,000	11,666,600	15,546,900
State Shared Revenue	37,643,100	40,963,691	43,516,400	47,031,300	49,911,000	51,694,100
Property Tax	14,810,813	15,519,766	16,520,300	17,017,800	17,379,800	17,607,700
Building Revenues	7,409,500	5,270,700	3,822,400	6,008,000	10,989,200	11,574,000
Charges for Services/Other	19,911,736	22,955,083	22,444,000	23,054,400	23,708,000	24,409,500
Investment Income	5,314,166	7,767,205	7,767,200	7,767,200	7,767,200	7,767,200
Utility Franchise Fee / PILT	2,534,195	2,982,000	3,071,500	3,163,600	3,258,500	3,356,200
Total Revenues	**175,916,412**	**177,120,647**	**180,899,000**	**188,427,300**	**203,971,100**	**215,081,300**
$ Change from Prior		*1,204,235*	*3,778,353*	*7,528,300*	*15,543,800*	*11,110,200*
% Change from Prior		*0.7%*	*2.1%*	*4.2%*	*8.2%*	*5.4%*
Other Sources - Transfers In and Use of Reserves						
Transfers In from Other Funds	23,261,104	8,816,852	-	-	-	-
Pension Reserves	1,812,293	1,888,768	2,077,645	2,285,410	2,513,951	2,765,346
Infrastructure & Debt Management Reserve	7,415,277	55,442,513	-	-	-	2,548,480
Invested Sinking Fund Reserve	2,420,000	51,654,663	-	-	-	-
Carry-Forward Reserve	16,175,951	-	-	-	-	-
Available Fund Balance	34,945,990	8,071,092	16,483,912	13,983,389	15,241,343	13,422,856
Total Other Sources	**86,030,615**	**125,873,888**	**18,561,557**	**16,268,799**	**17,755,293**	**18,736,681**
Total Revenues / Sources	**$261,947,027**	**$302,994,535**	**$199,460,557**	**$204,696,099**	**$221,726,393**	**$233,817,981**
Expenses - Operating						
Personnel	$ 87,534,800	$ 92,842,316	$ 97,424,470	$108,711,180	$114,050,650	$121,965,089
Operating	55,359,676	55,555,481	57,696,110	62,043,030	64,174,620	68,244,610
Capital Outlay	17,277,395	2,295,049	6,796,050	4,796,050	7,796,050	4,796,050
Subtotal Operating Expenses	**160,171,871**	**150,692,846**	**161,916,630**	**175,550,260**	**186,021,320**	**195,005,749**
$ Change from Prior		*(9,479,025)*	*11,223,784*	*13,633,630*	*10,471,060*	*8,984,429*
% Change from Prior		*(5.9%)*	*7.4%*	*8.4%*	*6.0%*	*4.8%*
Transfers Out - CIP PAYGO, Debt Service, and Other						
Transfers Out to Other Funds	-	250,000	250,000	250,000	250,000	250,000
Development Agreement Commitments	7,810,030	-	-	-	-	-
CIP PAYGO	7,334,886	56,136,758	4,479,839	1,426,500	856,000	3,088,480
Debt Service - Existing Debt	26,370,914	72,472,542	20,144,920	20,350,081	20,578,493	20,578,708
Debt Service - Proposed New Debt	-	-	8,170,000	8,170,000	11,510,000	11,510,000
Subtotal Transfers Out	**41,515,830**	**128,859,300**	**33,044,759**	**30,196,581**	**33,194,493**	**35,427,188**
Total Operating Expenses and Transfers	**201,687,701**	**279,552,146**	**194,961,389**	**205,746,841**	**219,215,813**	**230,432,937**
$ Change from Prior		*77,864,445*	*(84,590,757)*	*10,785,452*	*13,468,972*	*11,217,124*
% Change from Prior		*38.6%*	*(30.3%)*	*5.5%*	*6.5%*	*5.1%*
Additions to Reserves						
25% Operating Reserve	1,728,826	1,633,344	1,882,075	3,793,375	1,915,250	2,634,523
Pension Reserves	7,210,130	5,743,503	6,325,948	6,967,464	7,674,043	8,452,283
Infrastructure & Debt Management Reserve	5,411,232	3,106,718	-	-	370,300	3,819,500
Invested Sinking Fund Reserve	24,410,729	9,966,477	-	-	-	-
Available Fund Balance	17,206,409	2,992,347	(3,708,855)	(11,811,581)	(7,449,012)	(11,521,261)
Total Additions to Reserves	**55,967,326**	**23,442,389**	**4,499,168**	**(1,050,742)**	**2,510,580**	**3,385,044**
Total Expenses / Uses	**$257,655,027**	**$302,994,535**	**$199,460,557**	**$204,696,099**	**$221,726,393**	**$233,817,981**

Long-Range Financial Plan

This year, the Town separated revenues and expenses in the long-range financial plan between recurring and one-time items. The intent of doing so is to ensure the Town is not relying on one-time revenues to make decisions about ongoing, permanent expense commitments. This exercise has exposed an imbalance between recurring revenues and expenses over the next few years, as shown in the schedule below. Town staff will be engaged in the coming year to find solutions to bringing the Operating Budget back into balance on an ongoing basis.

OPERATING BUDGET FORECAST - Recurring vs. 1x	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Recurring Revenues						
Sales Tax	$ 64,231,723	$ 68,530,050	$ 73,520,800	$76,685,000	$79,290,800	$83,125,700
Construction Sales Tax	12,673,464	11,459,128	10,236,400	7,700,000	11,296,300	11,727,400
State Shared Revenue	37,643,100	40,963,691	43,516,400	47,031,300	49,911,000	51,694,100
Property Tax	14,810,813	15,519,766	16,520,300	17,017,800	17,379,800	17,607,700
Building Revenues	5,000,000	5,000,000	3,822,400	5,000,000	5,000,000	5,000,000
Charges for Services/Other	18,832,736	21,373,083	21,944,000	22,554,400	23,208,000	23,909,500
Investment Income	3,016,968	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Utility Franchise Fee / PILT	2,534,195	2,982,000	3,071,500	3,163,600	3,258,500	3,356,200
Total Recurring Revenues	**158,742,999**	**170,827,718**	**177,631,800**	**184,152,100**	**194,344,400**	**201,420,600**
Recurring Expenses & Transfers						
Personnel	85,722,507	90,953,548	95,346,825	106,425,770	111,536,699	119,199,743
Operating	52,574,791	53,973,481	57,196,110	61,543,030	63,674,620	67,744,610
Capital up to $3 million	3,000,000	2,295,049	3,000,000	3,000,000	3,000,000	3,000,000
Transfers Out to Other Funds	-	250,000	250,000	250,000	250,000	250,000
Debt Service Transfers Out	19,950,914	20,817,879	28,314,920	28,520,081	32,088,493	32,088,708
Total Recurring Expenses & Transfers	**161,248,212**	**168,289,957**	**184,107,855**	**199,738,881**	**210,549,812**	**222,283,061**
Net Revenues Over (Under) Expenses - Recurring	**(2,505,213)**	**2,537,761**	**(6,476,055)**	**(15,586,781)**	**(16,205,412)**	**(20,862,461)**
One-Time Sources - Revenues and Transfers						
One-Time Revenues						
Construction Sales Tax	11,387,715	1,673,024	-	-	370,300	3,819,500
Building Revenues	2,409,500	270,700	-	1,008,000	5,989,200	6,574,000
Investment Income	2,297,198	2,767,205	2,767,200	2,767,200	2,767,200	2,767,200
Other Sources/Grants	1,079,000	1,582,000	500,000	500,000	500,000	500,000
Total One-Time Revenues	**17,173,413**	**6,292,929**	**3,267,200**	**4,275,200**	**9,626,700**	**13,660,700**
Transfers In from Other Funds	23,261,104	8,816,852	-	-	-	-
Total One-Time Sources	**40,434,517**	**15,109,781**	**3,267,200**	**4,275,200**	**9,626,700**	**13,660,700**
One-Time Uses - Expenses & Transfers						
Capital over $3 million	14,277,395	-	3,796,050	1,796,050	4,796,050	1,796,050
Grants & Other 1x Expenses	2,784,885	1,582,000	500,000	500,000	500,000	500,000
Personnel - ASRS UAAL from Pension Reserves	1,812,293	1,888,768	2,077,645	2,285,410	2,513,951	2,765,346
Development Agreements	7,810,030	-	-	-	-	-
Debt Service Transfers Out	6,420,000	51,654,663	-	-	-	-
CIP PAYGO Transfers Out	7,334,886	56,136,758	4,479,839	1,426,500	856,000	3,088,480
Total One-Time Uses	**40,439,489**	**111,262,189**	**10,853,534**	**6,007,960**	**8,666,001**	**8,149,876**
Total One-Time Sources and Uses	**(4,972)**	**(96,152,408)**	**(7,586,334)**	**(1,732,760)**	**960,699**	**5,510,824**
Net Change in Fund Balance	**(2,510,185)**	**(93,614,647)**	**(14,062,389)**	**(17,319,541)**	**(15,244,713)**	**(15,351,637)**
Beginning Fund Balance	213,216,273	210,706,088	117,091,441	103,029,052	85,709,511	70,464,798
Ending Fund Balance	**$210,706,088**	**$117,091,441**	**$103,029,052**	**$85,709,511**	**$70,464,798**	**$55,113,161**

Long-Range Financial Plan

Forecasted Major Revenue Sources

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

Revenues	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
General Government:						
Sales Tax - Excluding Construction	$ 64,231,723	$ 68,530,050	$ 73,520,800	$ 76,685,000	$ 79,290,800	$ 83,125,700
Sales Tax - Construction (Operating Budget)	24,061,179	13,132,152	10,236,400	7,700,000	11,666,600	15,546,900
Sales Tax - Construction (Construction Sales Tax Fund)	21,387,715	11,673,024	9,098,973	6,844,400	10,370,330	13,819,468
State Shared Sales Tax	12,451,000	13,328,900	14,304,300	15,509,300	16,532,600	17,328,600
State Shared Income Tax	16,330,300	18,140,891	19,108,376	20,703,982	21,947,752	22,490,756
State Shared Vehicle License Tax	3,840,700	4,132,300	4,418,600	4,749,300	5,043,400	5,266,000
State Shared Highway User Revenue Funds (HURF)	5,021,100	5,361,600	5,685,100	6,068,700	6,387,200	6,608,700
Property Tax	14,810,813	15,519,766	16,520,300	17,017,800	17,379,800	17,607,700
Utility Franchise Fees & PILT	2,534,195	2,982,000	3,071,500	3,163,600	3,258,500	3,356,200
Investment Income	5,314,166	7,767,205	7,767,200	7,767,200	7,767,200	7,767,200
Impact Fees	6,681,681	5,082,277	3,690,457	4,273,551	7,554,541	9,748,113
Building Revenues	7,409,500	5,270,700	3,822,400	6,008,000	10,989,200	11,574,000
Subtotal - General Government Major Revenues	*184,074,071*	*170,920,865*	*171,244,406*	*176,490,833*	*198,187,923*	*214,239,337*
Enterprise Funds:						
Water User Fees	42,798,465	45,715,482	47,086,946	48,499,555	49,954,541	51,453,178
Sewer User Fees	13,186,900	14,528,095	14,963,938	15,412,856	15,875,242	16,351,499
Water Resource Fees	-	24,772,943	25,516,131	26,281,615	27,070,064	27,882,166
Capacity Fees	7,499,900	9,699,415	10,750,784	11,727,680	12,667,712	19,186,496
Solid Waste User Fees	5,354,626	5,940,000	6,118,200	6,301,746	6,490,798	6,685,522
Subtotal - Enterprise Funds Major Revenues	*68,839,891*	100,655,935	104,436,000	108,223,452	112,058,357	121,558,861
Total Major Revenues / Sources	**$252,913,962**	**$271,576,800**	**$275,680,405**	**$284,714,285**	**$310,246,280**	**$335,798,197**

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 f~~Federal state, local, and private 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.
- Building Revenues (defined as revenues generated in the Development Services Department for building permits, plan reviews, and engineering reviews) in excess of $5 million will be considered one-time revenues and therefore unavailable for use towards ongoing expenditures of the Operating Budget.
- Investment Income earned in the General Fund in excess of $5 million (after allocating investment income to the Infrastructure and Debt Management Reserve) will be considered one-time revenues and therefore unavailable for use towards ongoing expenditures of the Operating Budget.
- Capital expenditures in the Operating Budget in excess of ~~$5~~ $3 million may be funded from Available Fund Balance, as defined in the Total Operating Budget Fund Balance policy.
- Enterprise Funds should be self-sufficient. They should include a sufficient unrestricted fund balance to absorb fluctuations in annual revenue. Enterprise Funds should be charged directly for expenditures such as staff salaries and fringes and direct operating expenditures. Departmental support costs for such General Fund support as Information Technology, Communications & Marketing, Finance, Budget, Human

Financial Policies

Resources, etc. will be charged at least quarterly to these funds based upon an approved methodology. Operational revenue should be great enough to cover debt service and replacement capital costs.

- A financial forecasting model should be developed to test annually the ability of the Town to absorb operating costs due to capital improvements and to react to changes in the economy or service demands. This annual forecast should at minimum cover the current and next fiscal year.
- Laws and policies on limitations on revenue sources should be explicitly addressed in the budget process. These include:
    - Annual Local Transportation Assistance Funds (LTAF) must be used for public transit or streets, but a small portion (10%) may be used for cultural purposes.
    - Highway User Revenue Fund (HURF) must be used for expenditures found in the right-of-way including streets, sidewalks, curbs, etc.
    - Property taxes must be used only for Public Safety expenditures. The primary property tax rate will be set at the Truth in Taxation levy rate through FY 2027/28 provided: (1) the levy rate exceeds $1.40 per $100 of assessed value; and (2) the total amount of property taxes assessed is at least 20% of the Town's Public Safety Expenses. This policy has the effect of freezing property taxes for existing property owners. As values of existing properties increase, the tax rate will decrease so that the Town collects the same amount of property tax from existing properties that it did in the prior year. Any increase to property tax revenue will only come from new assessed values resulting from new construction (e.g., new homes, new businesses, etc.). This policy will be re-evaluated during fiscal year 2027-28.
    - Voter-approved property taxes (Secondary Property Tax) will not be used to fund infrastructure projects.
- Comparison of service delivery will be made on a periodic basis to ensure that quality services are provided to citizens at the most competitive and economical cost. The review of service delivery alternatives will be performed on a periodic basis.
- Future Budget Capacity – As part of the Town's long-range financial planning efforts, the Town will strive to annually set aside amounts in the Operating Budget as expense placeholders to build capacity for possible future debt service or operational costs related to implementing adopted master plans, expanding service levels of existing programs, or starting new programs. The amounts to set aside each year will be evaluated based on the timing of such future costs, availability of resources, and the Town Council's priorities. All such future program costs will be incorporated into the Operating Budget five-year financial plan only after the Town Council adopts a master plan or otherwise directs staff to begin planning for such future programs or costs. Areas of emphasis include:
    - Police Master Plan
    - Fire Master Plan
    - Transportation Master Plan
    - Parks Master Plan
- Operating Budget Asset / Repair & Replacement Accounts – Each year the Town will set aside fixed amounts in certain departmental budgets within the Operating Budget to be used for ongoing repairs, maintenance, and replacement of critical operating assets. Any unused budget appropriations will lapse at the end of the fiscal year. The following amounts will be budgeted annually:
    - Information Technology - $425,000
    - Facilities Maintenance - $350,000

Financial Policies

- HPEC - $200,000
- Grounds Maintenance - $200,000
- Recreation Center - $100,000
- Aquatic Center - $100,000

- 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 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

Financial Policies

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.

Reserve Policies

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

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

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

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

- Total Operating Fund Balance – The total Operating Fund Balance is defined as the cumulative fund balances of the General Fund, EMS, HURF, and HPEC funds. Total 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

Financial Policies

new fiscal year budget discussions. The Town's objective is not to use Fund Balance for recurring expenditures.

- Total Operating Budget Fund Balance (Liquidity Ratio) – The Town will strive to maintain total Operating Budget fund balance equal to 100% of recurring Operating Budget expenses (defined as personnel costs, supplies/contracts/services, and debt service).
- "Available Fund Balance" is defined as the remaining Operating Fund Balance after all other Reserves have been fully funded. Any planned usage of Available Fund Balance must be appropriated by the Town Council. Any unplanned usage or drawdown of Available Fund Balance will be reported to the Council as part of normal financial reporting to Council.
- 25% Operating Reserve ~~–Budget (General Fund, Emergency Management Services Fund, HURF, and Horseshoe Park Fund).~~ The Town will strive to maintain an ~~Unassigned Fund Balance reserve~~ Operating Reserve in the General Fund equivalent to 25% of the following year's Operating Budget revenue (excluding ~~one-time~~ grant or other unique one-time revenues). It is the intent of the Town to limit use of the Operating ~~reserves~~ Reserve 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), unplanned capital needs and other such sudden and non-recurring needs. Any planned usage of the 25% Operating 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.
- ~~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.~~
- ~~Total Operating Budget Fund Balance (Liquidity Ratio) – The Town will strive to maintain an Operating Budget fund balance equal to 100% of recurring Operating Budget expenses (defined as personnel costs, supplies/contracts/services, and debt service). Any amount of Operating Budget Fund Balance in excess of 100% of recurring expenses is considered "Available Fund Balance" and may be appropriated by the Town Council for one-time expenditures.~~
- ~~Pay-As-You-Go (PAYGO)~~ Infrastructure and Debt Management Reserve – Beginning in fiscal year 2023/24, the Town will set aside all sales tax revenues above $10 million that are generated from the Town's General Fund sales tax rate on prime contracting activities ("construction sales tax") as a separate reserve in the Operating Budget to provide resources for future infrastructure projects. The Town Council may also direct other resources to this Reserve such as one-time reimbursements or revenues in excess of projections. The Reserve will receive an allocation of investment income on the same basis as other Town funds that receive an allocation of investment income. Use of the ~~PAYGO~~ Infrastructure and Debt Management Reserve must be appropriated by the Town 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 major transportation infrastructure. The amount set aside each year thereafter will be evaluated based on the timing of such future costs, availability of resources, and the Town Council's priorities. Use of the Road Replacement Reserve must be appropriated by the Town Council.

Financial Policies

- Carry-forward Reserve – At the end of each fiscal year, the Town will set aside an amount equal to the remaining encumbrances for contracts and purchase orders that are required to carry forward to the next fiscal year and for which a department does not have sufficient budget capacity in the next fiscal year's budget to accommodate the carry-forward expense. This Carry-forward Reserve will include encumbrances for operational expenses only, not CIP projects. This Reserve will be used only to pay for those carry-forward encumbrances in the next fiscal year, and any remaining amount will be released to Available Fund Balance.
- Special Revenue Funds - The Town will strive to maintain a Restricted Fund Balance reserve in Special Revenue Funds, as defined by GAAP, equivalent to 10% of annual recurring revenues in these funds.
- Water and Wastewater Funds – After fully funding the pension reserves required by the Town's Pension Funding Policy, Queen Creek shall establish and maintain two types of reserves for both the Water and Wastewater Funds – an operating reserve and a repair/replacement reserve.
    - The target of the Water and Wastewater operating reserves will be equal to one year of each respective fund's operating expenses.
    - The target level of the Water and Wastewater repair/replacement reserves will be equal to 1.5 times the annual depreciation of each respective fund's capital assets.
    - Annual net budgetary basis operating income results will be designated into these fund balances – with 30% going to fund the operating reserve and 70% going to fund the repair/replacement reserve – until fully funded.

  Any appropriation from any Water or Wastewater reserve fund shall require the approval of the Town Council. The Council may authorize use of reserve funds for unanticipated events threatening public health, safety or welfare. The use of any reserve should be requested only after all other budget sources have been examined for available funds. Any approval of the use of the reserve funds must also include a repayment plan that restores the reserve to the minimum adopted level within three fiscal years following the fiscal year in which the use occurred. Compliance with the provisions of this policy shall be reviewed annually as part of the budget adoption process.
- The Chief Financial Officer is authorized to classify available fund balance for specific purposes in accordance with GASB Statement 54. It is the policy of the Town that when expenditures are incurred for which more than one category of fund balance could be used, the order of use is Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Revenue Management Policies

- The Town will strive for a more diversified and stable revenue system, maintained to ensure the fiscal health of the community.
- User fees for all operations will be examined annually to ensure that fees cover direct and indirect cost of service as much as possible.
- Enterprise fees (Water, Wastewater and Solid Waste) shall be set to fully recover their respective operating costs, including debt service.
- Development fees for one-time capital expenses attributable to new development will be reviewed at least every five years to ensure that fees match development-related expenses.
- Central Arizona Groundwater Replenishment District (CAGRD) Credits will be allocated annually per Resolution 1204-18.

Financial Policies

- The Town Utilities (Water and Wastewater) will include payments to the Operating Budget that reflect the true cost of utility operations, similar to expenses for private utilities, including: franchise fees, payments in lieu of property taxes and the recovery of a reasonable rate of return. These additional Operating Budget revenues will be dedicated to fund Public Safety and Fire/EMS.
    - In-Lieu Property Taxes shall be equivalent to the Town's Primary Property Tax Rate per $100 of 18% (the current statutory assessment ratio) of the net asset values for real and personal property owned by the Water and Wastewater Systems.
    - Franchise Fees shall be 5% of annual Water and Wastewater operating revenues.
    - Return on Investment shall be 10% of the annual operating revenues generated by non-Town resident customers.

Investment Policies

The primary objectives of the Town's investment activities are, in this priority order:

- 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

Financial Policies

meets all disclosure requirements of Rule 15c2-12 decreed by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

Fixed Asset Policy

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

Financial Reporting Policies

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

Budget Process & Procedures

Budget Policies

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

Budgetary Fund Classifications

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

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

Budget Amendment Policies

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

Budget Process & Procedures

- Reallocation of expenditure authority from one expenditure account to another within a Town departmental budget (Intradepartmental Appropriation Transfer) are as follows, subject to Budget Office verification of sufficient budget being available for the request:~~:~~
    - Department Director approval ~~only~~ up to $25,000 from one expenditure account to another within a departmental budget.
    - Town Manager approval ~~only~~ for amendments greater than $25,000 within a departmental budget.

Carry-Forward of Capital Project Budgets

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

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

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

Budget Process & Procedures

Budgetary Process

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

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

Budgetary and Accounting Basis

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

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

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

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

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

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

Assets in the general fixed asset area are not depreciated.

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

Budget Process & Procedures

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

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

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

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

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

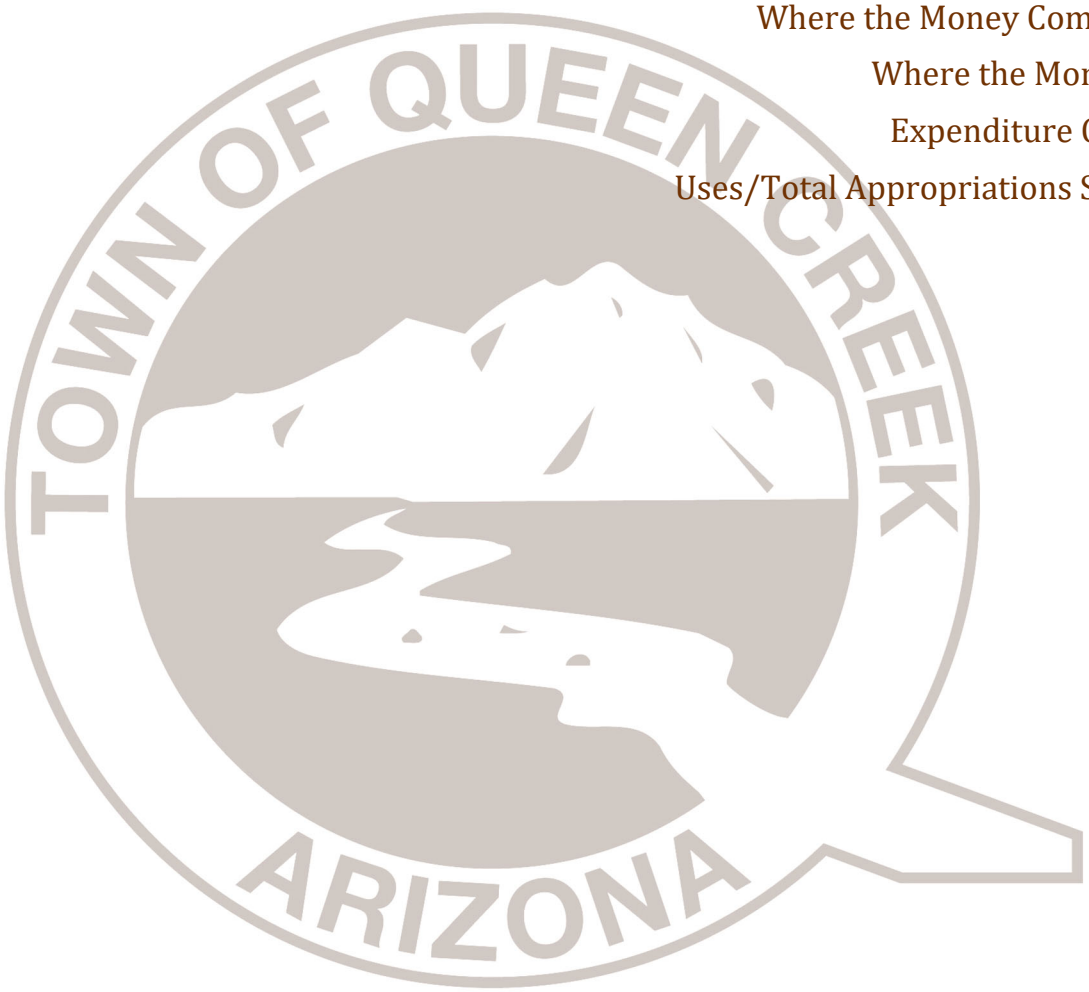
Debt service interest payments are recorded as an expense in the funds in which the obligation resides, and debt service principal payments are recorded as a reduction to the long-term liabilities in the respective funds to which they apply.

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

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

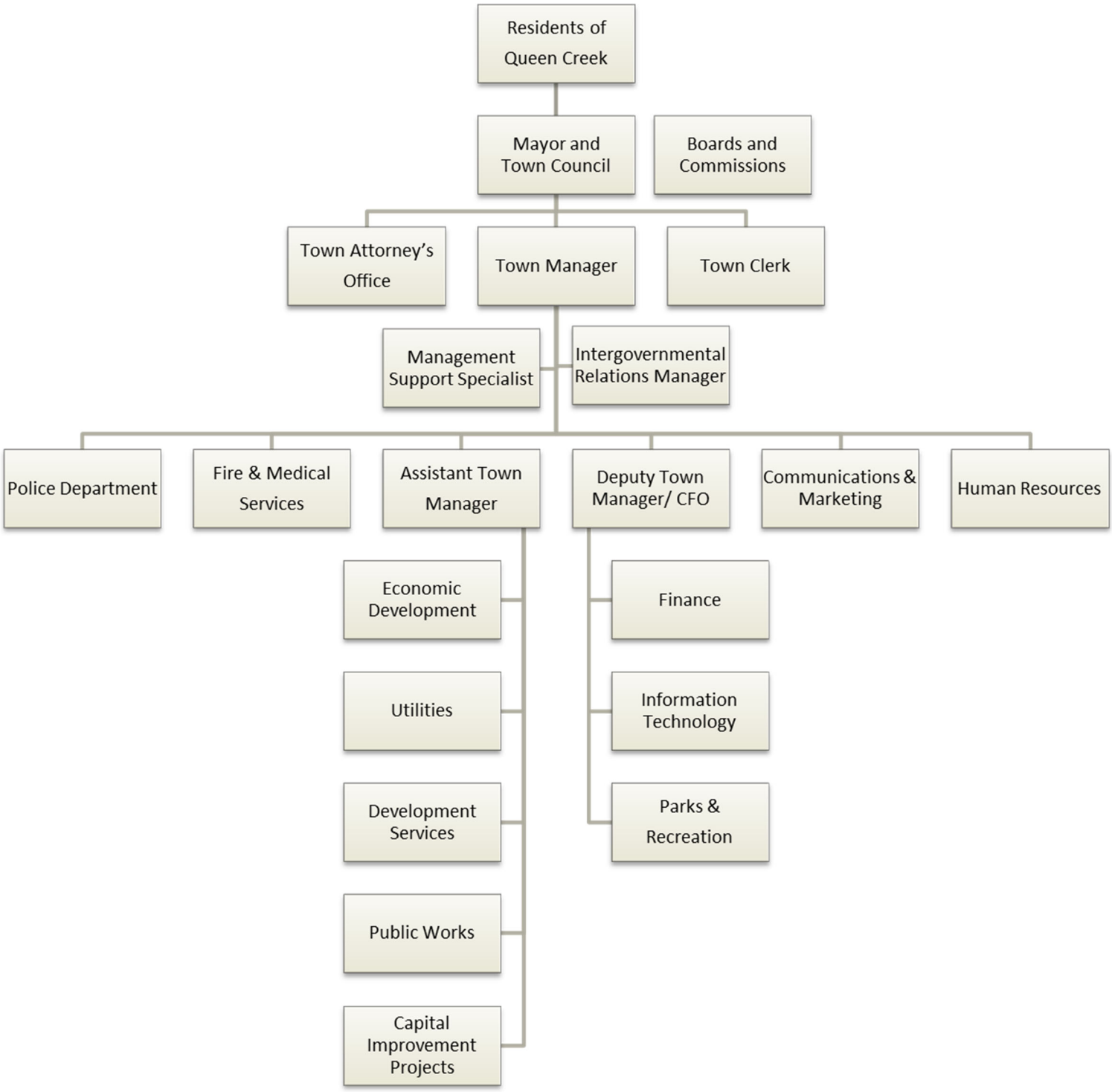
Organizational Structure

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



TOWN OF QUEEN CREEK
ARIZONA

Town Organizational Chart

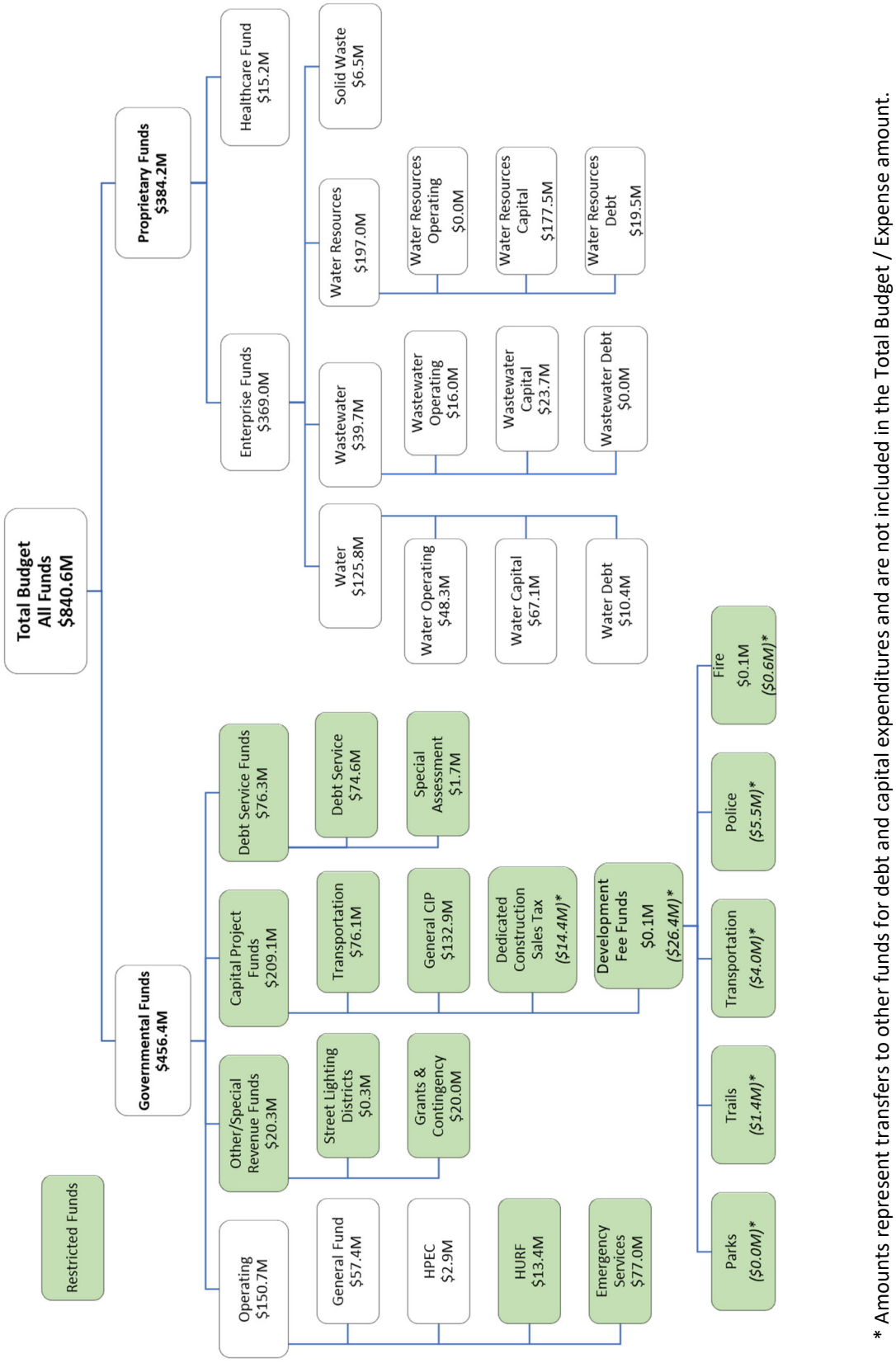


Full-Time Equivalents by Department

Department	FY2021/22 Actual	FY2022/23 Actual	FY2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Mayor & Town Council*	7.00	7.00	7.00	7.00	7.00	7.00
Town Manager & Legislative	5.00	4.00	5.00	5.00	5.00	5.00
Communications & Marketing	-	-	8.00	7.00	8.00	8.00
Legal Services	-	-	-	-	4.00	4.00
Town Clerk	2.00	2.00	2.00	2.00	3.00	3.00
Finance	36.98	45.48	45.48	53.48	53.48	53.48
Workforce & Technology	19.00	-	-	-	-	-
Human Resources	5.00	8.00	8.00	9.00	10.00	10.00
Information Technology	14.00	21.00	21.00	27.00	31.00	31.00
Community Services	19.00	60.43	-	-	-	-
Parks & Recreation	-	-	72.50	72.50	74.50	74.50
Economic Development	12.00	13.00	13.00	14.00	13.50	13.50
Development Services	28.00	32.00	32.00	35.00	35.00	35.00
Public Works	69.43	58.00	58.00	72.00	78.00	82.00
Solid Waste	4.00	5.00	5.00	5.00	5.00	5.00
CIP Administration	19.00	18.00	18.00	16.00	16.00	16.00
Utilities	58.00	66.50	66.50	71.50	73.50	77.50
Fire & Medical	81.00	110.00	110.00	118.00	120.00	124.00
Police	73.00	110.00	110.00	158.00	173.00	179.00
Total Full Time Equivalents	452.41	560.41	581.48	672.48	709.98	727.98
% Change from Prior Year	25%	29%	2%	18%	5%	2%

*Elected Officials, not true FTE.

Fund Structure Chart



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

Fund Structure Narrative

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, Town Clerk, Town Attorney, Development Services, Parks & Recreation, Communications Marketing, Economic Development, Public Works, Finance, Workforce & Technology, and all Non-Departmental expenditures. The General Fund also covers operating shortages in the Emergency Services Fund (EMS), Highway User Revenue Fund (HURF), and Horseshoe Park Equestrian Centre Fund (HPEC).

Emergency Services Fund (EMS) – A 0.25% sales tax and the Town's primary property tax pay for public safety services in the community. This fund houses activities for the Town's Fire & Medical Department and the Police 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.

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

- ***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. In FY 2023/24, the Town Council eliminated property tax levies for SLIDs. The SLIDs Fund now receives a subsidy from the General Fund that is combined with existing SLID fund balances to cover the annual costs of the SLIDs.
- ***Grants & Contingency*** – This fund accounts for the necessary expenditure appropriations to cover any special circumstances that arise during the fiscal year related to Grants or other unexpected expenditures in the Town's governmental operating funds or utility operating funds.

Fund Structure Narrative

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.
- ***Development Fee Funds*** – These are one-time fees assessed to new development to help fund the infrastructure that the new residents and businesses require. These funds account for revenue received to pay for infrastructure improvements such as transportation, parks, trails, fire, and police.

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.

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, Wastewater, and Solid Waste.

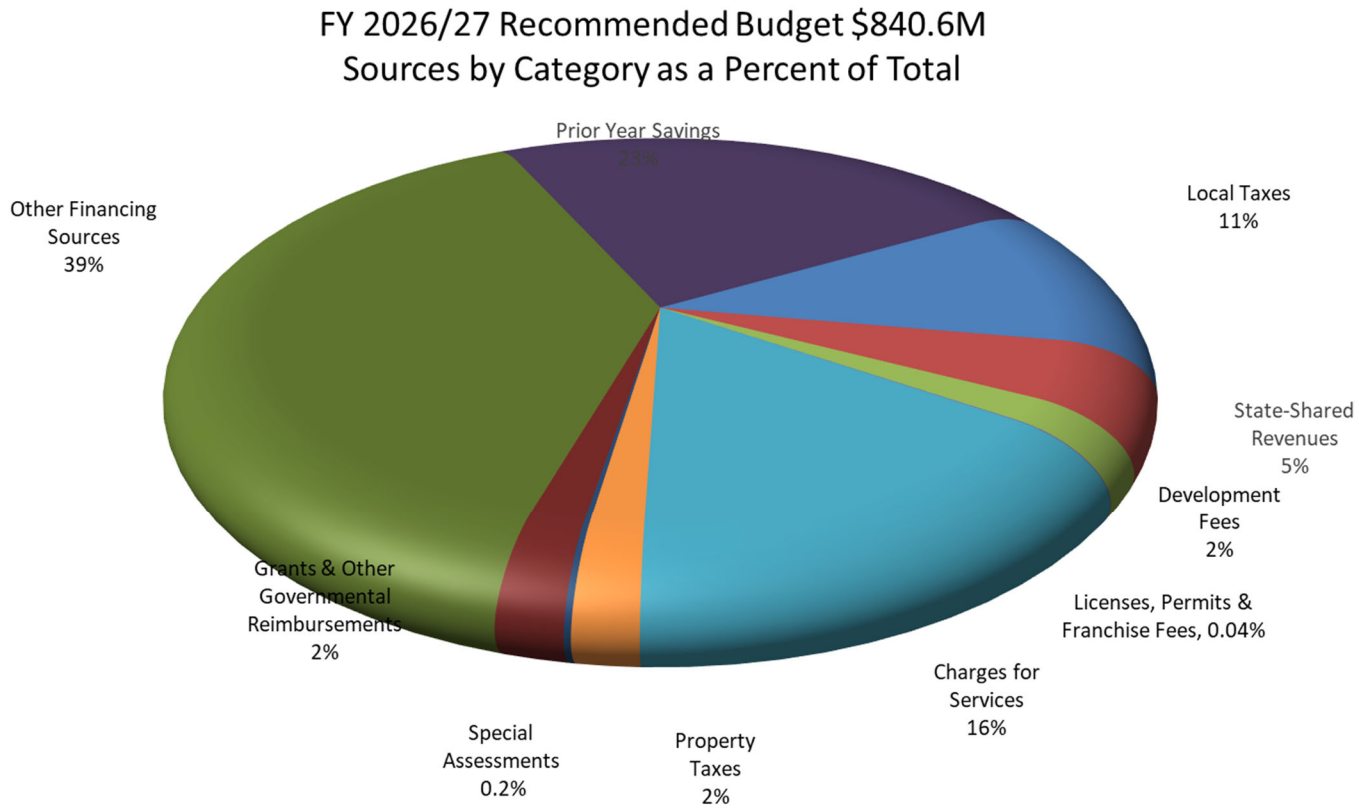
Internal Service Fund - Internal Service Funds are used to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the Town. Queen Creek maintains one Internal Service Fund to account for self-insurance activities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

Sources

Where the Money Comes From

Sources	FY 2025/26 Revised Budget	FY 2026/27 Recommended Budget	% increase/ (decrease) year over year
Local Taxes	$ 108,234,889	$ 93,335,226	(13.8%)
State Shared Revenue	38,785,400	40,963,691	5.6%
Development Fees	16,003,824	15,892,914	(0.7%)
Licenses, Permits & Franchise Fees	368,081	331,469	(9.9%)
Charges for Services	101,657,379	134,240,434	32.1%
Property Taxes	14,810,813	15,519,766	4.8%
Special Assessments	1,659,330	1,659,977	0.0%
Grants & Other Governmental Reimbursements	10,564,702	16,090,737	52.3%
Other Financing Sources *	29,861,273	325,743,174	990.9%
Subtotal Revenues	*$ 321,945,691*	*$ 643,777,388*	*100.0%*
Prior Year Savings	$ 312,429,358	196,793,987	
Total Sources	**$ 634,375,049**	**$ 840,571,375**	

*Includes $140M of Bond Proceeds in FY 2026/27. Inter-fund transfers of $496.8M have not been included in the budget figures pursuant to Auditor General budget guidelines.

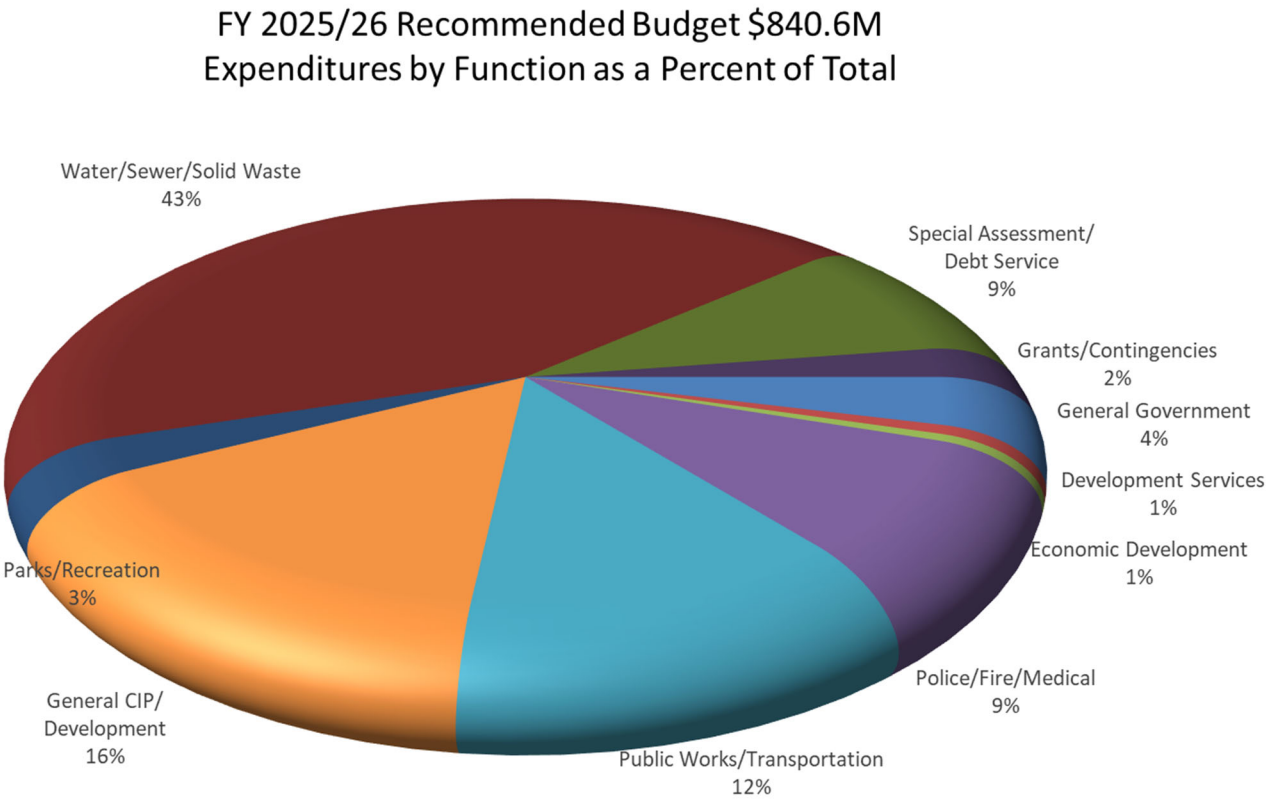


Uses

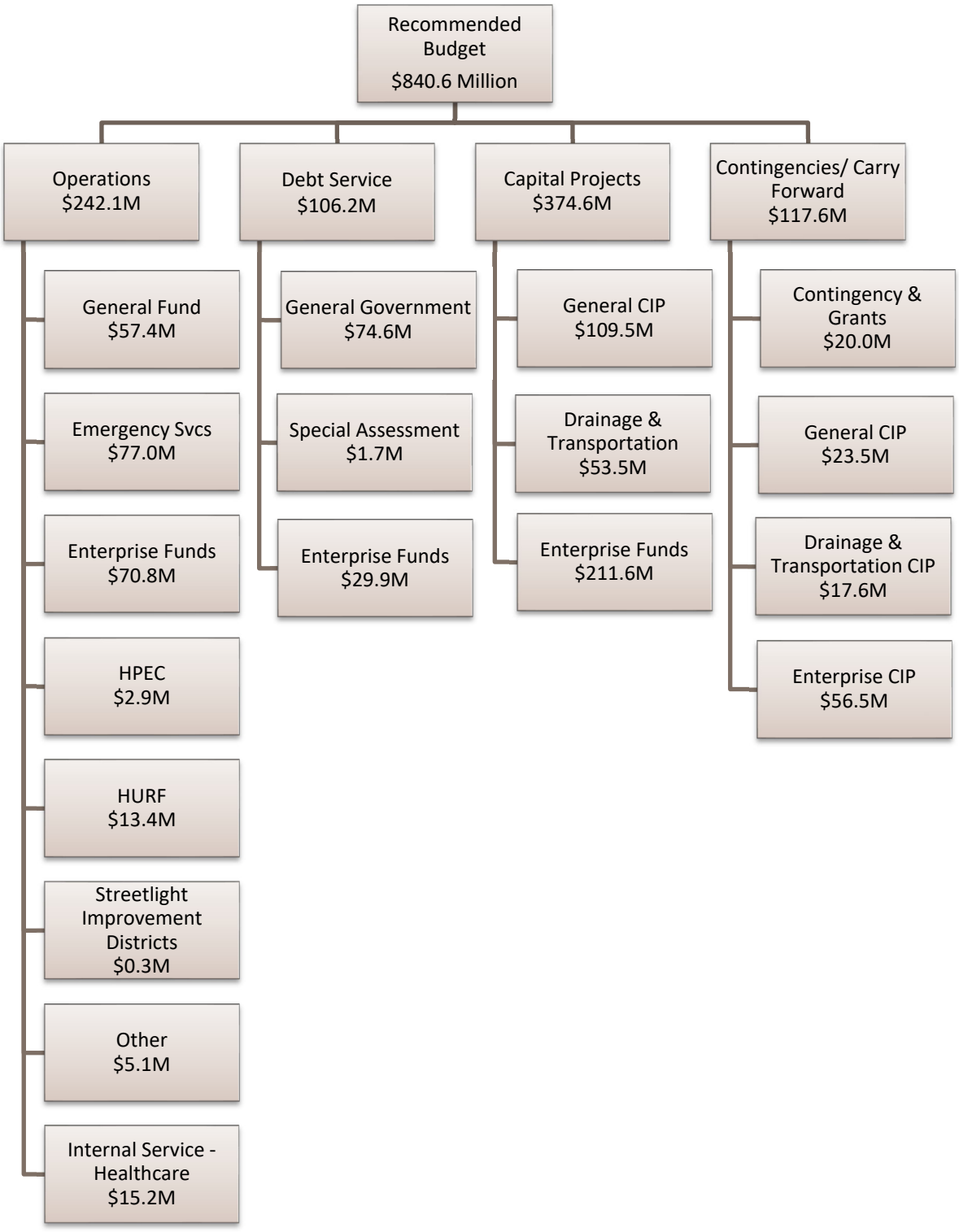
Where the Money Goes

Expenditures	FY 2025/26 Revised Budget	FY 2026/27 Recommended Budget	% increase/ (decrease) year over year
General Government	$ 34,992,167	$ 32,655,626	(6.7%)
Development Services	7,462,053	5,904,637	(20.9%)
Economic Development	5,488,286	4,447,013	(19.0%)
Police/Fire/Medical	82,564,000	77,102,063	(6.6%)
Public Works/Transportation	178,158,640	104,932,418	(41.1%)
General CIP/Development	74,616,155	131,991,430	76.9%
Parks/Recreation	25,973,352	21,955,354	(15.5%)
Water/Sewer/Solid Waste	171,655,101	365,270,489	112.8%
Special Assessment/Debt Service	29,226,322	76,312,345	161.1%
Grants/Contingencies	24,238,974	20,000,000	(17.5%)
Total Expenditures	**$ 634,375,049**	**$ 840,571,375**	**32.5%**

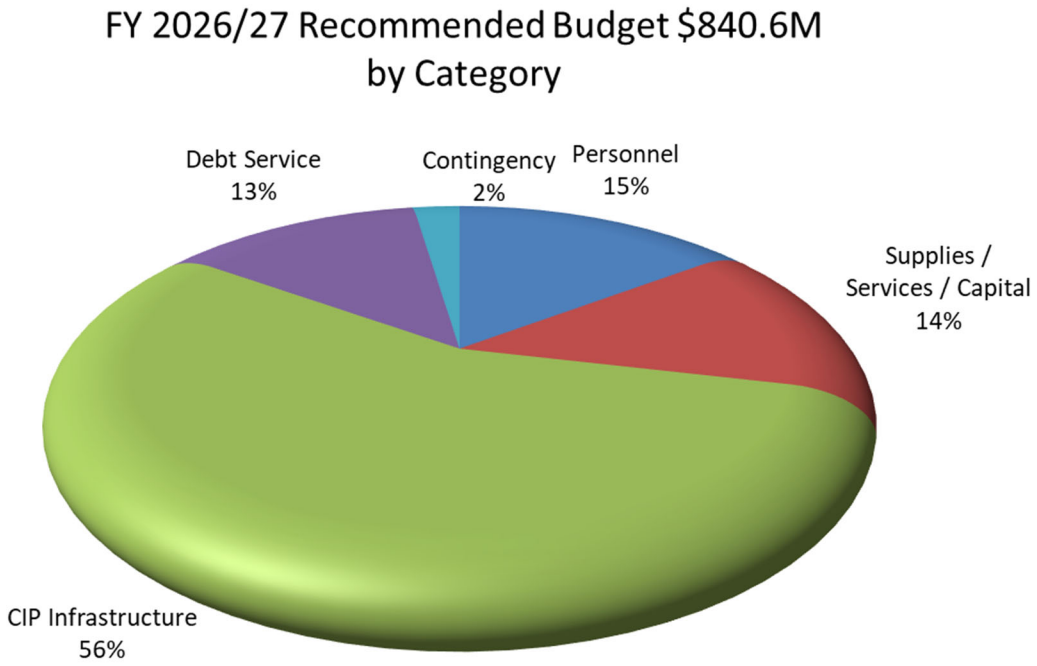
Inter-fund transfers of $496.8M have not been included in the budget figures pursuant to Auditor General budget guidelines.



Uses


Recommended Budget
$840.6 Million
Operations
$242.1M
Debt Service
$106.2M
Capital Projects
$374.6M
Contingencies/ Carry Forward
$117.6M
General Fund
$57.4M
Emergency Svcs
$77.0M
Enterprise Funds
$70.8M
HPEC
$2.9M
HURF
$13.4M
Streetlight Improvement Districts
$0.3M
Other
$5.1M
Internal Service - Healthcare
$15.2M
General Government
$74.6M
Special Assessment
$1.7M
Enterprise Funds
$29.9M
General CIP
$109.5M
Drainage & Transportation
$53.5M
Enterprise Funds
$211.6M
Contingency & Grants
$20.0M
General CIP
$23.5M
Drainage & Transportation CIP
$17.6M
Enterprise CIP
$56.5M

Uses / Total Appropriations Schedule



FY 2026/27 Total Appropriations - Budget by Fund

	General Fund	EMS Fund	HURF	HPEC	Enterprise	Special Revenue	Capital	Debt	Healthcare	Grand Total
Sources										
Local Sales Tax	$ 60,915,600	$ 7,614,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,530,050
Construction Sales Tax	11,673,024	1,459,128	-	-	-	11,673,024	$ -	-	-	24,805,176
State Shared Revenue	31,469,791	-	9,493,900	-	-	-	-	-	-	40,963,691
Property Tax	-	15,519,766	-	-	-	-	-	-	-	15,519,766
Charges for Services	16,422,793	9,896,220	57,741	1,639,010	90,956,520	-	-	-	15,268,150	134,240,434
License & Fees	128,346	-	-	-	-	-	-	-	-	128,346
Franchise Fees	203,123	-	-	-	-	-	-	-	-	203,123
Special Assessments	-	-	-	-	-	-	-	1,659,977	-	1,659,977
Interest Income	7,767,205	-	-	-	1,652,721	1,061,885	1,006,839	-	41,200	11,529,850
Capacity Fees	-	-	-	-	9,699,415	-	-	-	-	9,699,415
Impact Fees	-	-	-	-	-	6,193,499	-	-	-	6,193,499
Other	1,080,250	1,387,300	368,000	25,000	173,035,000	3,000,000	151,298,511	-	110,000	330,304,061
Total Revenues	$ 129,660,132	$ 35,876,864	$ 9,919,641	$ 1,664,010	$ 275,343,656	$ 21,928,408	$ 152,305,350	$ 1,659,977	$ 15,419,350	$ 643,777,388
Transfers In	-	-	-	-	236,805,196	250,000	186,120,802	73,652,368	-	496,828,366
Total Sources	$ 129,660,132	$ 35,876,864	$ 9,919,641	$ 1,664,010	$ 512,148,852	$ 22,178,408	$ 338,426,152	$ 75,312,345	$ 15,419,350	$1,140,605,754
Uses										
Personnel	33,091,930	$ 55,629,999	$ 2,966,549	$ 1,153,838	$ 13,328,059	$ -	$ 3,746,555	$ -	$ 14,348,335	$ 124,265,265
Supplies & Services	23,557,520	20,680,015	9,525,409	1,792,537	39,678,221	300,000	1,120,011	-	890,000	97,543,713
Capital	731,000	684,049	880,000	-	228,272,838	-	162,963,724	-	-	393,531,611
Debt Service	-	-	-	-	31,083,951	108,000	1,000,000	75,312,345	-	107,504,296
Contingency / Carryforward	-	-	-	-	56,539,094	20,000,000	41,187,396	-	-	117,726,490
Total Expenses	$ 57,380,450	$ 76,994,063	$ 13,371,958	$ 2,946,375	$ 368,902,163	$ 20,408,000	$ 210,017,686	$ 75,312,345	$ 15,238,335	$ 840,571,375
Transfers Out	124,173,153	3,778,060	-	213,843	240,436,870	37,880,310	90,346,130	-	-	496,828,366
Total Uses	$ 181,553,603	$ 80,772,123	$ 13,371,958	$ 3,160,218	$ 609,339,033	$ 58,288,310	$ 300,363,816	$ 75,312,345	$ 15,238,335	$1,337,399,741
Change in Fund Balance	$ (51,893,471)	$ (44,895,259)	$ (3,452,317)	$ (1,496,208)	$ (97,190,181)	$ (36,109,902)	$ 38,062,336	$ -	$ 181,015	$ (196,793,987)

TOWN OF QUEEN CREEK
ARIZONA

Budget

Budget Development
Budget Overview and Policy Issues
Budget Calendar
Budget Assumptions - Revenues
Revenues by Fund

TOWN OF QUEEN CREEK
ARIZONA

Budget Development

The budget is evaluated by a group composed of the Town Manager, Assistant Town Manager, Deputy Town Manager/Chief Financial Officer (CFO), Deputy Finance Director and department directors. From this process, the Town Manager develops and submits a Recommended Budget to the Town Council, with assistance from the Finance Department. The Town Council then meets as a full council to review the budget together and ultimate work towards adopting the Town-wide Budget.

Following are the major steps in preparation of the budget:

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

Budget Evaluation Factors and Process

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

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

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

Other considerations for expenditure estimates include:

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

Budget Development

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

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

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

For FY 2026/27, the Town's expenditure limit under the constitutional formula is $852.3 million. The Town's Recommended Budget subject to the limit, net of exclusions, is estimated to be about $385.1 million, which is $467.2 million or 55% below the limit.

Budget Overview

The Town's expenditure amount for the FY 2026/27 Recommended Budget is $840.6 million. This budget includes appropriations for the General Fund of $57.4 million, Emergency Services of $77.0 million, HURF of $13.4 million, and HPEC of $2.9 million, collectively referred to as the Town's Operating Budget. The Enterprise portion of the FY 2026/27 budget consists of the Water Operating Fund at $48.3 million, the Wastewater Operating Fund at $16.0 million, and Solid Waste at $6.5 million. Capital Improvement Funds (CIP) total $472.3 million. The remaining dollars in the budget include appropriations for grants, special assessments, special districts, debt service, and contingencies.

The FY 2026/27 budget was developed in an environment of slowing revenue and population growth, persistent inflation, tight labor markets, and geopolitical turmoil that has heightened the uncertainty about future economic conditions. The Town's financial condition remains sound but will require careful management over the next few years to maintain fiscal balance and adequate reserves.

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 the prior year are building facilities identified in the Master Plans of Police, Fire, and Water Resources; continued investments in critical transportation and utilities infrastructure; and additional staffing resources for Public Safety, Public Works, and Utilities. Following are highlights of the FY 2026/27 budget:

- Police and Fire/Medical Services. The budget includes six new positions for the Queen Creek Police Department and four new positions for the Fire/Medical department. The budget also includes funding for the necessary software, hardware, vehicles and equipment for these new staff.
- Public Safety Infrastructure. The budget includes $106.1 million for critical facilities identified in the adopted Police Master Plan, as well as $4.5 million for Fire/Medical facilities and equipment, including design of a new fire station to service the southern area of Town.
- Water Resources. The budget includes $177.5 million to complete the purchase of Harquahala water resources and begin to develop and build the infrastructure necessary to deliver the physical water to Queen Creek.
- Debt Retirement. In FY 2023/24, the Town secured a $50 million short-term loan to provide liquidity for infrastructure projects in the State Lands area. This loan is due on June 1, 2027. Resources have been allocated to make this payment using reserves that were set aside in the General Fund for this purpose.
- Comprehensive Capital Improvement Plan (CIP). As a growing community, the need for new infrastructure for transportation, water, and wastewater remains a priority. The budget includes $161.9 million to build such infrastructure as well as continue planning for future infrastructure needs. The Town has been successful in securing commitments from regional partners towards these infrastructure needs to help defray the costs of certain major projects. Pinal County, Maricopa County, and the Flood Control District have committed millions of dollars towards road, drainage, and utility projects. The Town has also secured funding from the state's Public Infrastructure Reimbursement program to offset a portion of the costs of infrastructure in the State Lands area. Contingency allocations have been included to ensure we have the authority to meet the dynamic environment's infrastructure needs. The budget acknowledges the critical nexus infrastructure plays in increasing opportunities for private sector investment within the community, particularly as it relates to the State Route 24 freeway corridor and development of the State Lands parcels.
- Additional Staffing. In addition to the positions mentioned above, the budget includes funding for eight other new positions outside of Police and Fire/Medical:

Budget Overview

  - Four new positions in Public Works to operate, maintain, and service the Town's streets, traffic signals, and facilities. These positions are critical to protecting the Town's multi-million dollar infrastructure investments and maintaining existing service levels for our residents and businesses.
  - Four positions in Utilities to operate and maintain the Town's water and sewer infrastructure and to realize the Town Council's priority to become an assured water supplier.
- Employee Compensation. Resources have been allocated to fund a 3.0% market increase tied to indicators identified in the Town Council's adopted compensation policy.
- Healthcare Costs. The Town has a very active wellness program, which is a positive factor that has helped manage healthcare costs for both the Town and our employees. The Town's medical premiums are projected to have no increase from the prior year based on the Town's relatively younger workforce and a stable annual claims history.

Ending Operating Reserves

The ending Operating Budget fund balance for FY 2026/27 is estimated to be $117.0 million or 66% of Operating revenues, which remains well above the Council's adopted Operating reserve policy of 25%. The 25% Operating Budget Reserve balance will end the year at $45.1 million. Another $60.9 million is reserved for pensions, per the Town's adopted Pension Funding Policy. The budget anticipates ending the fiscal year with $11.8 million of fund balance that will be available for the Town Council's future policy objectives.

The Operating Budget five-year forecast reflects increased revenues and expenses based on population growth and new commercial development. However, the near-term forecast shows ongoing expenses outpacing ongoing revenues absent any changes to spending plans. Additionally, the five-year forecast calls for using a significant amount of resources from the Town's fund balances for various one-time capital needs. The coming year will require Town staff to focus on finding solutions to bringing the Operating Budget back in balance on an ongoing basis.

Budget Overview

Policy Issues
The following policy issues will be incorporated into this year's budget cycle:

Issue/Link to CSP	Policy Direction / Discussion
Public Safety Services	• Include funding for continued development of the Queen Creek Police Department. • Include funding for additional front-line staff for the Fire & Medical Department. • Include funding for costs of building new facilities identified in the Police and Fire Master Plans.
Transportation and Utility Infrastructure	• Provide resources through cash and debt financing to continue building roads, water and sewer infrastructure. • Provide additional staff to build, operate and maintain the Town's transportation and utilities infrastructure.
Water Resources	• Complete the purchase of the final tranche of Harquahala water resources. • Provide resources through cash and debt financing to design and build the infrastructure necessary to deliver the Harquahala water to Queen Creek. • Complete the necessary steps required by the State of Arizona to become an assured water supplier.
Property Tax and Reserves Policies	• Eliminate increases to property taxes paid by existing property owners. • Continue funding the Town's Pension Funding Policy. • Continue analyses of funding needs to build and replace infrastructure assets in the future. • Manage resources to ensure the Town's long-term financial plan remains balanced.

Budget Calendar

November 2025	
November 5	Budget Development Kickoff with Department Directors
	Budget Development Email from Budget Office Sent to Departments
December 2025	
December 4	Department Base Budgets Due
	5-Year Staffing Projections Due
	Department Capital Budgets Due
December 18	Department Corporate Strategic Plan Updates Due
	Department Mission, Objectives and Performance Measures Due
December 31	Corporate Strategic Plan Due to Town Manager
January 2026	
January 29	Department Budgets / Budget Overview Due to Town Manager
January 30-31	Council Strategic Session
February 2026	
February 1-28	Town Manger / Department Head Budget Review Meetings
March 2026	
March 31	Final Changes to Recommended Budget Due
April 2026	
April 6	Release Town Manager FY 2026/27 Recommended Budget
April 15	Town Council Budget Meeting, combined with Regular Town Council Meeting
April 27	Tentative Budget Materials Due to Town Clerk for May 6, 2026 Town Council Meeting
May 2026	
May 6	Tentative Budget Presented to Council for Approval
May 7	Post Tentative Budget Schedules on Town Website, Send Materials to Newspaper
May 11	Adopted Budget Materials Due to Town Clerk for May 20, 2026 Council Meeting
May 13	1st Tentative Budget Newspaper Ad (Schedule A)
May 19	2nd Tentative Budget Newspaper Ad (Schedule A)
May 20	Final Budget Adoption and Public Hearing
May 21	Post Adopted Budget Schedules on Town Website
May 26	Property Tax Levy / SLIDs Materials Due to Town Clerk for June 3, 2026 Council Meeting
June 2026	
June 3	Primary Property Tax Levy Presented to Town Council for Approval
June 4	Tax Levy Information Sent to Counties and Property Oversight Commission

Budget Assumptions - Revenues

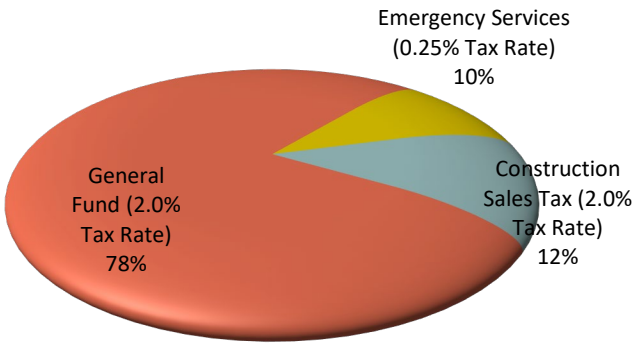
Queen Creek anticipates collecting revenue in FY 2026/27 equal to the amount necessary to pay the costs of operating and maintaining levels of service provided by the Town. Sales tax revenue forecasts are determined by a regression analysis in conjunction with known commercial facilities opening and closing, as well as economic indicators available for the region and nation. Based on growth projections, the total adopted FY 2026/27 sales tax is 15% lower than the revised FY 2025/26 budget. Construction sales tax is estimated to decrease by 45% for next year. The remaining sales tax base is projected to increase by 7%.

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. Historically, the Town collected 0.25% in the Town Center district, which is dedicated to the Town Center Fund for projects specific to this section of the Town. Town Council voted to discontinue this tax in June of 2024, and effective October 1, 2024 the additional 0.25% sales tax in Town Center ended. This was originally collected to service debt related to construction projects enhancing the Town Center and the debt obligation was fulfilled. Town Sales tax accounts for 66% of the General Fund revenues in FY 2026/2027.

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 a regression 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 41% of all construction sales tax revenue, which is down from about 75% in prior years.

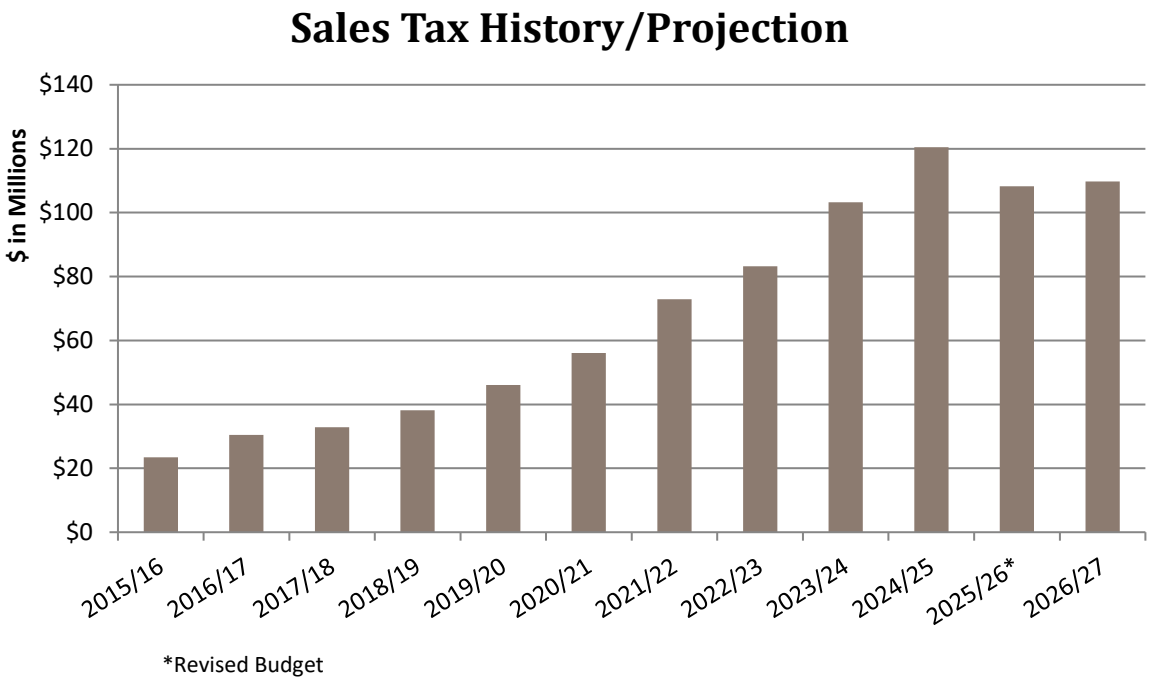
Sales Tax Category	FY 2026/27 Sales Tax Budget
Construction	$ 24,805,176
Retail	50,374,560
Restaurants & Bars	7,820,588
Communications & Utilities	4,330,920
Real Estate, Rental & Leasing	3,809,808
All Other Categories	2,194,174
Total Town Sales Tax	**$ 93,335,225**

Fund	FY 2026/27 Sales Tax Budget
General Fund (2.0% Tax Rate)	$ 72,588,624
Emergency Services (0.25% Tax Rate)	9,073,578
Construction Sales Tax (2.0% Construction Tax Rate)	11,673,024
Total Town Sales Tax	**$ 93,335,225**



Budget Assumptions - Revenues

Sales Tax History/Projection - All Transactions				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	20,700,300	10.2%	23,450,410	5.9%
2016/17	25,069,480	21.1%	30,395,632	29.6%
2017/18	29,416,310	17.3%	32,799,384	7.9%
2018/19	29,042,730	(1.3%)	38,184,041	16.4%
2019/20	35,396,930	21.9%	46,140,888	20.8%
2020/21	28,245,249	(20.2%)	56,093,311	21.6%
2021/22	48,861,670	73.0%	72,850,799	29.9%
2022/23	72,211,539	47.8%	83,214,910	14.2%
2023/24	87,997,821	21.9%	103,156,726	24.0%
2024/25	89,514,064	1.7%	120,536,622	6.2%
2025/26	108,144,889	20.8%	109,680,617*	(1.3%)
2026/27	**93,335,225**	**-14%**	**93,335,225**	**-15%**



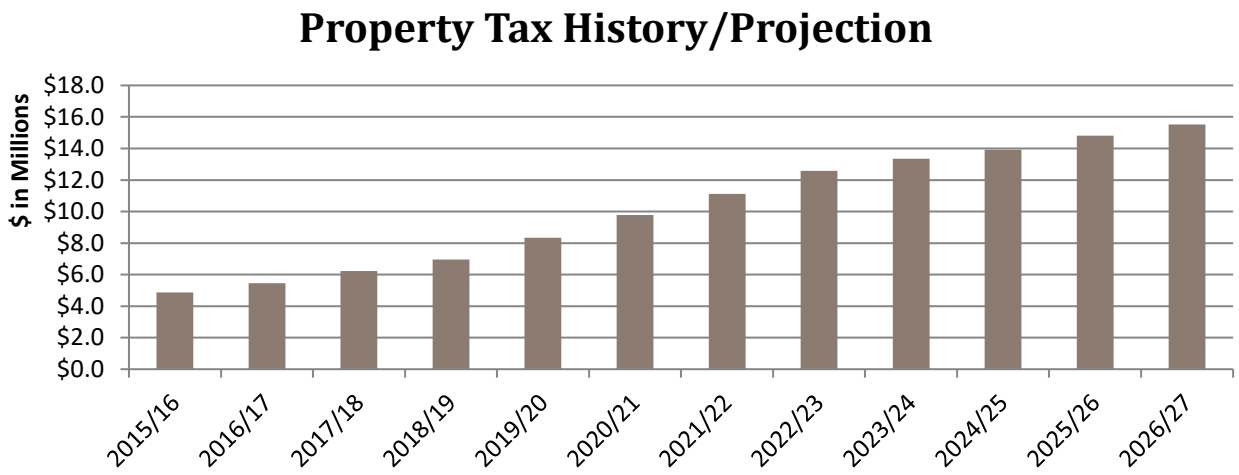
Budget Assumptions - Revenues

Property Tax – Beginning in FY 2007/08, the Town of Queen Creek began levying a primary ad valorem property tax for Public Safety uses at a rate of $1.95 per $100 of assessed limited property value. Property valuations are determined by the county. There are two parameters by which limited property valuations increase: appreciation and new construction. Appreciation is capped by state statute at 5% for properties with no physical change to the land or improvements, no change in land use, and were included in the previous year tax roll. Other increases to valuations that fall into the appreciation category are properties that have changed land use category or were subject to changes in existing improvements since the preceding valuation year. New construction increases capture new improvements to land – for example, new home or commercial construction on previously vacant land. Valuations associated with annexations are also included in new construction. For FY 2026/27, the total assessed value is estimated to have increased by $124M or 13% over FY 2025/26, of which $55M or 5% is appreciation in values and $48M or 5% is attributed to new construction. In November 2022, the Town Council passed a resolution that maintains property taxes for existing taxpayers at a level amount for five years, so long as the property tax rate stays above $1.40 and the amount generated from primary property taxes is at least 20% of police and fire annual expenses.

Property Tax History/Projection

Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	4,769,000	8.3%	4,866,564	12.5%
2016/17	5,379,190	12.8%	5,462,547	12.3%
2017/18	6,189,464	15.1%	6,234,137	14.1%
2018/19	6,962,716	12.5%	7,022,388	12.6%
2019/20	8,343,197	19.8%	8,344,964	18.8%
2020/21	9,779,705	17.2%	9,779,705	17.2%
2021/22	11,045,515	12.9%	11,111,319	13.6%
2022/23	12,470,641	12.9%	12,582,260	13.2%
2023/24	13,285,644	6.5%	13,343,224	5.6%
2024/25	13,920,642	4.8%	13,924,519	4.3%
2025/26	**$14,810,813**	**6.4%**	**$14,810,81***	**6.4%**
2026/27	**$15,519,766**	**4.8%**	**$15,519,766**	**4.8%**

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. Effective May 19th, 2025 the Town's newly adopted impact fees become effective with a cost of $4,512 per single-family home. Currently, the fee for a single-family home is $7,122. State Statute requires an Infrastructure Improvement Plan be Adopted every 5 years for cities and towns which charge impact fees and generally new fees accompany an updated (IIP).

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 580 for FY 2026/27. Five-year projections are conservatively based on current housing products that are building out and new subdivisions that are in the planning stages. The five-year projections were revised upward to account for the new lots that are expected to be available in the fourth and fifth years. The projected permits decline slightly over the next two years due to a reduced supply of developable lots, mainly due to buildout of existing subdivisions or phases and the impacts of water-related legislation. The Town has seen a sharp increase in multi-family development in the past three years, which is expected to continue for the next couple of years. The total number of multi-family units projected for FY 2026/27 is 722. The Town is also anticipating continued strong commercial building activity as numerous commercial centers are currently under construction.

Capacity Fees – Capacity fees are one-time charges used to pay the proportionate share of costs for the utility infrastructure needed to support new growth. The fees are collected at the time of building permit issuance for

Budget Assumptions - Revenues

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

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

Utility User Fees – Utility user fees for water, wastewater and solid waste services are based on existing rate schedules. 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 currently underway. The primary goal of the utility rate study is to develop cost-based rates that will allow the Town to meet its ongoing operations and maintenance and capital costs and to maintain industry standard financially prudent cash reserves for the utilities. Recently approved by Council was an interim 15% Water Rate increase on both base and volumetric rates, for all users. This increase is to aid in stabilizing the utility while the comprehensive rate study is completed with the interim increase and became effective on August 15th, 2025.

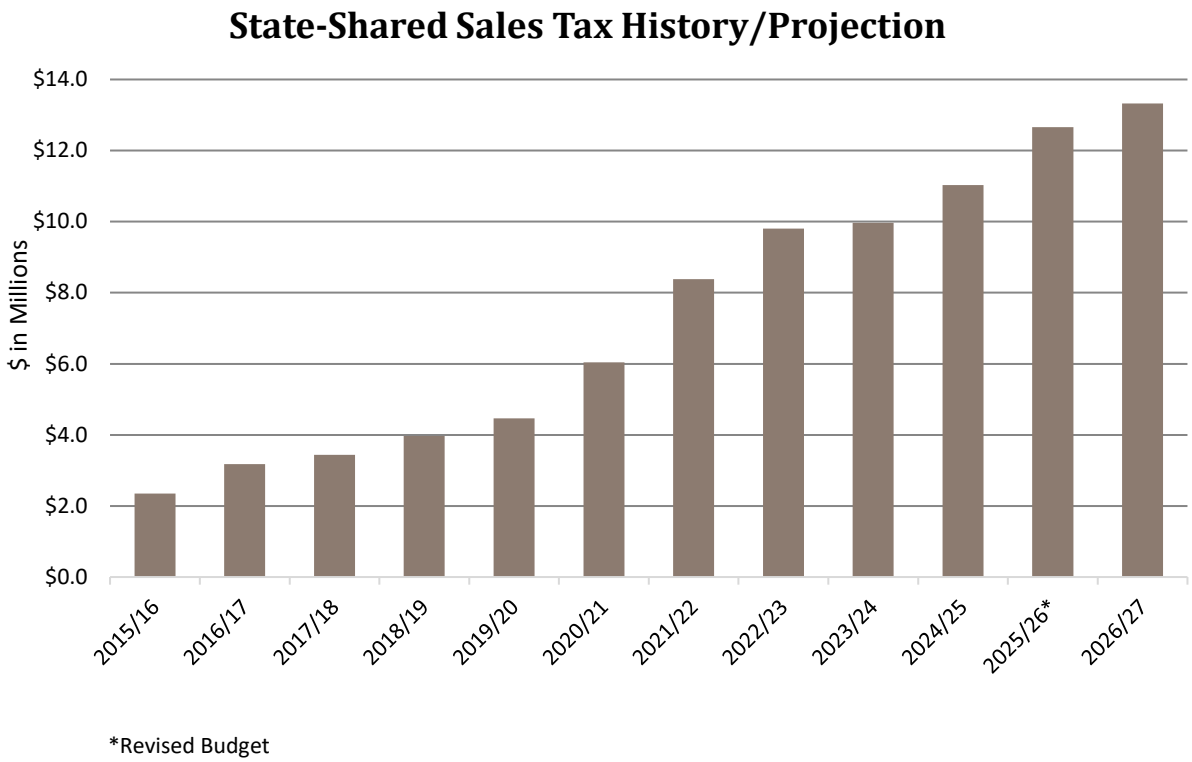
State-Shared Revenue – The State of Arizona distributes a portion of state income tax, sales tax, HURF and vehicle license tax to municipalities based on population. State shared sales tax and state shared income tax are included in the General Fund and for FY 2026/27, account for 37% of the General 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.

Budget Assumptions - Revenues

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

State-Shared Sales Tax History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	2,518,348	5.7%	2,349,301	(2.9%)
2016/17	3,258,371	29.4%	3,175,351	35.2%
2017/18	3,560,500	9.3%	3,442,520	8.4%
2018/19	3,871,400	8.7%	3,969,582	15.3%
2019/20	4,490,100	16.0%	4,463,452	12.4%
2020/21	5,011,800	11.6%	6,037,240	35.3%
2021/22	6,898,800	37.7%	8,379,388	38.8%
2022/23	8,385,700	21.6%	9,807,326	17.0%
2023/24	10,039,900	19.7%	10,800,747	10.1%
2024/25	11,032,900	9.9%	11,836,062	7.1%
2025/26	12,656,900	14.7%	12,451,000*	9.5%
2026/27	**$13,328,900**	**5.3%**	**13,328,900**	**7.1%**



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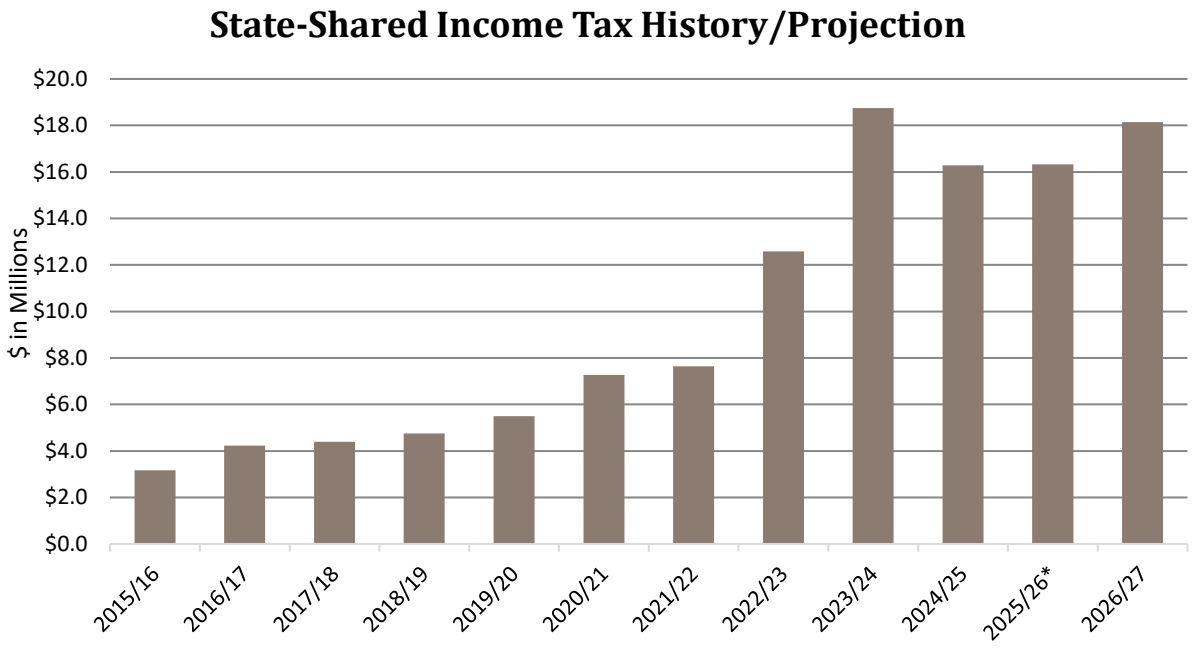
Budget Assumptions - Revenues

State-Shared Income Tax - Cities and towns in Arizona are prohibited from levying a local income tax; however, 18% of the state income tax collections are shared with the cities and towns, up from 15%. 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. The reason for the decrease in revenue in FY 2023/24 and FY 2026/27 stems from recent legislation that cut income tax to a flat 2.5% and a timing difference from the increased share of 18%. Previously, Arizona had a progressive tax bracket system in place where the income tax ranged from 2.59% to 4.5%.

State-Shared Income Tax History/Projection

Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	3,173,861	(0.5%)	3,173,861	(0.5%)
2016/17	4,235,175	33.4%	4,234,773	33.4%
2017/18	4,552,500	7.5%	4,399,985	3.9%
2018/19	4,699,000	3.2%	4,745,177	7.8%
2019/20	5,510,900	17.3%	5,496,253	15.8%
2020/21	7,200,700	30.7%	7,272,892	32.3%
2021/22	7,494,700	4.1%	7,647,963	5.2%
2022/23	9,421,900	25.7%	12,585,940	64.6%
2023/24	18,692,200	98.4%	18,743,911	48.9%
2024/25	16,116,742	(13.8%)	16,288,578*	(13.1%)
2025/26	$15,398,900	-4.5%	$16,330,300	0.3%
2026/27	**$ 18,140,891**	17.8%	**18,140,891**	11.1%



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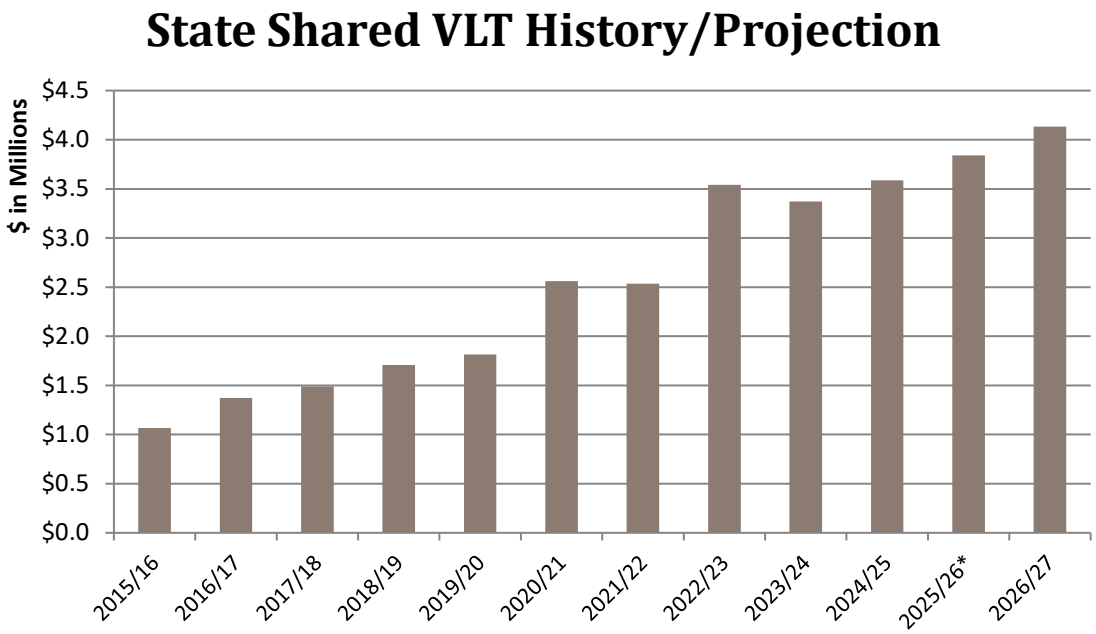
Budget Assumptions - Revenues

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. In total, 25% of the net revenues are distributed back to the cities and towns based on population. The only stipulation on the use of this revenue is that it must be spent on a public purpose. Prior to FY 2015/16, this revenue was recorded in the General Fund but is now recorded in the Highway User Revenue Fund (HURF).

State-Shared VLT History/Projection

Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	1,041,872	11.8%	1,066,106	4.7%
2016/17	1,345,029	29.1%	1,370,993	28.6%
2017/18	1,441,000	7.1%	1,489,257	8.6%
2018/19	1,600,800	11.1%	1,708,391	14.7%
2019/20	1,804,700	12.7%	1,813,567	6.2%
2020/21	2,186,800	21.2%	2,562,303	41.3%
2021/22	3,162,100	44.6%	2,533,309	(1.9%)
2022/23	3,138,200	(1.0%)	3,539,471	39.7%
2023/24	3,926,600	25.1%	3,372,950	(4.7%)
2024/25	4,122,400	5.0%	3,587,334*	6.3%
2025/26	4,365,300	5.9%	3,840,700	10.0%
2026/27	**4,132,300**	(5.3%)	**$ 4,132,300**	7.6%



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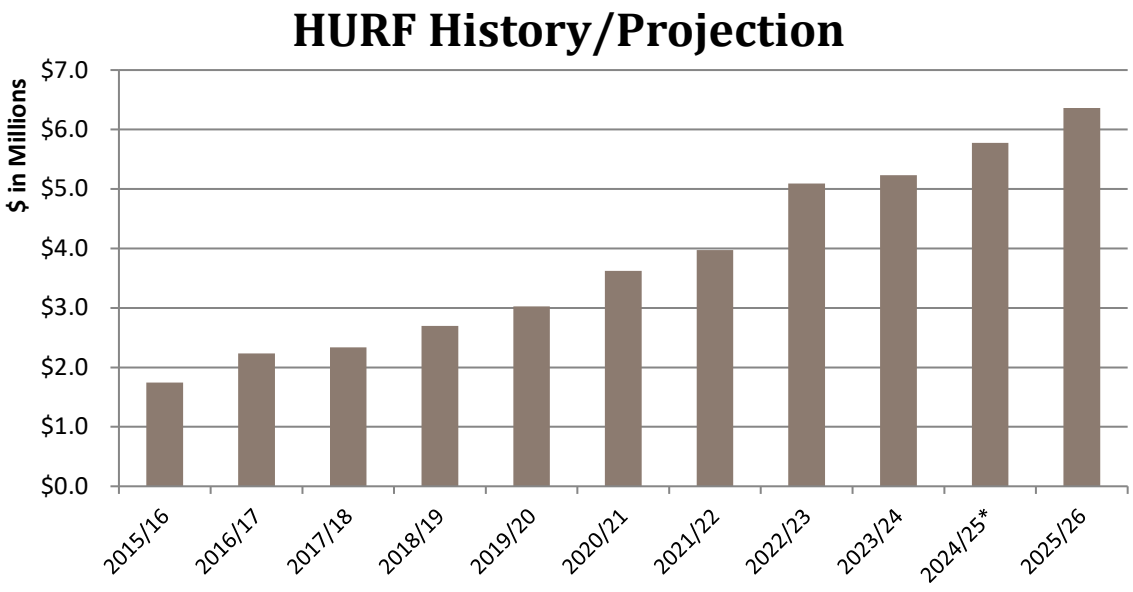
Budget Assumptions - Revenues

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

HURF History/Projection				
Fiscal Year	Adopted Budget	Budget % Change	Actual/ *Projected	Actual % Change
2015/16	1,644,939	9.7%	1,742,531	6.4%
2016/17	2,091,787	27.2%	2,235,438	28.3%
2017/18	2,277,000	8.9%	2,336,392	4.5%
2018/19	2,531,700	11.2%	2,697,128	15.4%
2019/20	2,542,900	0.4%	3,026,965	12.2%
2020/21	2,725,200	7.2%	3,624,069	19.7%
2021/22	4,083,000	49.8%	3,973,441	15.6%
2022/23	4,321,500	5.8%	5,089,634	28.1%
2023/24	5,271,853	22.0%	4,836,665	-5.0%
2024/25	5,774,900	9.5%	4,956,729	2.5%
2025/26	6,364,300	10.2%	5,021,100	1.3%
2026/27	**$ 5,361,600**	-15.8%	**$ 5,361,600**	6.7%



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Revenues/Sources by Fund

Fund	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Revised	FY 2026/27 Recommended	FY 2026/27 % of Total Budget
GENERAL FUND	$ 134,352,522	$ 130,644,562	$ 130,762,562	$ 129,645,632	21.2%
SEWER/WASTE WATER OPERATING	15,255,017	13,464,715	13,464,715	14,691,804	2.4%
WASTE WATER-CAPACITY	$ 6,054,595	$ 2,553,848	$ 2,553,848	$ 5,674,890	0.9%
WASTE WATER DEBT SERVICE	6,477,790	-	-	-	0.0%
SOLID WASTE	$ 5,606,423	$ 5,398,772	$ 5,398,772	$ 5,981,207	1.0%
WATER-OPERATING	36,521,583	42,735,297	42,735,297	45,637,927	7.4%
WATER-CAPACITY	$ 3,901,347	$ 5,244,226	$ 5,244,226	$ 5,472,330	0.9%
WATER-CAPITAL	8,550,261	23,202,802	23,202,802	-	0.0%
WATER DEBT SERVICE	$ 72,158,698	$ -	$ -	$ -	0.0%
WATER RESOURCES - DEBT	-	-	-	173,035,000	28.2%
DRAINAGE & TRANSPORTATION	$ 21,343,417	$ 1,400,000	$ 1,400,000	$ 10,572,500	1.7%
CASH IN LIEU FUND	268,598	-	-	-	0.0%
BOND PROCEEDS	$ 468,647	$ 73,722	$ 73,722	$ -	0.0%
PAY AS YOU GO	103,950	-	-	-	0.0%
GENERAL CIP	$ 75,582	$ -	$ -	$ 713,097	0.1%
BOND PROCEEDS - GEN CIP	1,104,003	-	-	-	0.0%
BOND PROCEEDS - SER 2024A	$ 76,755,682	$ 2,037,328	$ 2,037,328	$ 141,019,753	23.0%
STREETS HURF FUND	8,934,704	10,777,571	10,777,571	9,919,641	1.6%
TOWN CENTER	$ 8,954,985	$ -	$ -	$ -	0.0%
ST. LIGHTING DISTRICT-SLIDS	(32)	-	-	-	0.0%
HOUSING REHAB FUND	$ 2,864	$ -	$ -	$ -	0.0%
CONSTRUCTION SALES TAX	29,258,809	18,766,181	18,766,181	12,196,053	2.0%
PARKS OPEN SPACE RECREATION	$ 5,368,268	$ 4,129,844	$ 4,129,844	$ 44,654	0.0%
TRAILS	145,601	212,610	212,610	133,226	0.0%
TRANSPORTATION DEVELOPMENT	$ 4,092,230	$ 3,080,500	$ 3,080,500	$ 281,599	0.0%
PUBLIC SAFETY DEVELOPMENT	1,109,646	1,100,456	1,100,456	60,321	0.0%
EMERGENCY SERVICES	$ 33,332,997	$ 33,226,090	$ 33,505,090	$ 35,876,864	5.9%
FIRE DEVELOPMENT	1,973,188	1,979,878	1,979,878	19,056	0.0%
HORSESHOE PARK EQUESTRIAN CENT	$ 1,612,883	$ 1,417,270	$ 1,417,270	$ 1,664,010	0.3%
GRANTS & CONTINGENCY	-	3,000,000	3,000,000	3,000,000	0.5%
SPECIAL ASSESSMENT IMPROVEMENT	$ 1,746,050	$ 1,659,330	$ 1,659,330	$ 1,659,977	0.3%
MEDICAL SELF-INSURANCE	12,225,665	15,366,134	15,366,134	15,419,350	2.5%
SUB-TOTAL REVENUES	$ 497,755,974	$ 321,471,136	$ 321,868,136	$ 612,718,891	100.0%
INTER-FUND TRANSFERS*	461,450,549	147,056,386	147,349,243	496,828,366	
TOTAL SOURCES	**$ 959,206,523**	**$ 468,527,522**	**$ 469,217,379**	**$ 1,109,547,257**	

* 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.

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's Office
Town Clerk
Town Attorney's Office
Finance
Human Resources
Information Technology
Parks & Recreation
Economic Development
Development Services
Public Works
Utilities Department
Public Safety
Fire & Emergency Medical Services
Police Services
Centralized Services

Other Funds:

Healthcare Self-Insurance Fund
SLIDs
Contingencies and Grants

Town Programs & Performance - Overview

How to Use This Section

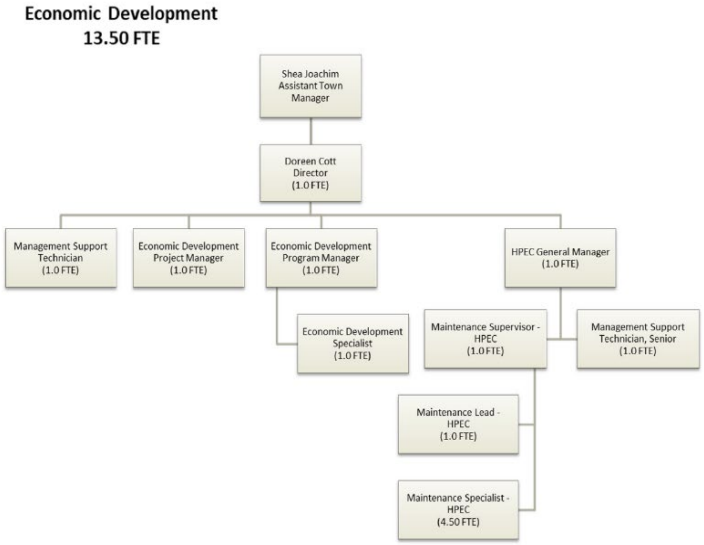
The following provides a breakdown of the information provided for each operating department in the Town.

Department Org Chart showing FTE

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

FY 2026/27
Recommended Budget

Economic Development



Describes services and divisions within department

Describes departmental purpose

Indicates link to Corporate Strategic Plan Strategic Priorities

Department Description and Programs

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

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

Department Mission

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

Strategic Priorities

Secure Future

Quality Lifestyle

Town Programs & Performance - Overview

FY 2026/27
Recommended Budget

Economic Development

FY2026/27 Corporate Strategic Plan and Objectives

- **Goal 3.5** – Land Use and Economic Development: Work with the ASLD and property owners in the northern tier on a branding strategy for this key area and continue to market Queen Creek's industrial opportunities.
- **Goal 3.7** – Land Use and Economic Development: Generate more economic synergy within the Town Center and Downtown Core; enhance the sense of place and attract additional investment through implementation of the Town Center Plan and the Downtown Core Art and Placemaking Master Plan.
- **Goal 3.8** – Land Use and Economic Development: Implement strategies outlined in the updated Economic Development Strategic Plan to attract private investment and foster job creation by focusing on product development; Town center development; business attraction/retention; entrepreneurship/innovation; and marketing/communication.
- **Goal 3.10** – Land Use and Economic Development: Implement the strategies and objectives outlined in the Horseshoe Park & Equestrian Centre (HPEC) Five Year Strategic Plan designed to decrease the gap between HPEC's operating expenses and revenues and add new revenue streams to support growth of the facility.

Indicates specifically what the department aims to achieve this fiscal year

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Economic Development	5.00	5.00	5.00	5.00	5.00
Horseshoe Park Equestrian Centre	8.00	9.00	9.00	8.50	8.50
Department FTE	**13.00**	**14.00**	**14.00**	**13.50**	**13.50**

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

FTE Changes

FY2026/27: No FTE Changes.

FY 2025/26: Facilities position moved from HPEC to Public Works (Facilities)

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

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

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

Town Programs & Performance - Overview

Provides graphical breakdown of department expenditure by type

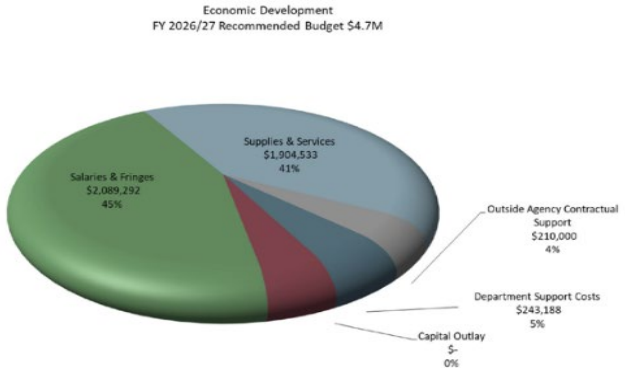
Highlights funding source for departments that span multiple funds and expenditures by funds

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

Provides totals by division within the department

FY 2026/27
Recommended Budget

Economic Development



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Horseshoe Park Equestrian Centre Revenues	$ 1,169,476	$ 1,282,359	$ 1,544,848	$ 1,361,895	$ 1,593,992	$ 232,097	17%
General Fund	$ 2,518,519	$ 2,782,170	$ 3,074,781	$ 4,341,032	$ 3,066,864	$ (1,274,168)	(29%)
Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		$ 376,533	$ 555,101	$ 1,083,298	$ (1,042,071)		
% Change from Prior		10%	14%	23%	(18%)		

Expenditure by Fund

Fund	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Horseshoe Park Equestrian Centre	$ 2,504,001	$ 2,937,144	$ 3,253,158	$ 3,882,452	$ 3,160,218	$ (722,234)	(19%)
General Fund	$ 1,183,995	$ 1,127,384	$ 1,366,471	$ 1,820,475	$ 1,500,638	$ (319,837)	(18%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		$ 376,533	$ 555,101	$ 1,083,298	$ (1,042,071)		
% Change from Prior		10%	14%	23%	(18%)		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,652,114	$ 1,764,903	$ 1,911,611	$ 2,301,371	$ 2,089,292	$ (212,079)	(9%)
Supplies & Services	$ 1,125,561	$ 1,296,151	$ 1,555,518	$ 2,109,509	$ 1,904,533	$ (204,976)	(10%)
Outside Agency Contractual Support	$ 208,750	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ -	0%
Department Support Costs	$ 164,076	$ 189,407	$ 193,092	$ 199,055	$ 243,188	$ 44,133	22%
Capital Outlay	$ 242,273	$ 312,337	$ 535,539	$ 668,351	$ -	$ (668,351)	(100%)
Subtotal Expenses	***$ 3,392,773***	***$ 3,772,799***	***$ 4,405,760***	***$ 5,488,286***	***$ 4,447,013***	***$ (1,041,273)***	***(19%)***
Transfers Out - Debt Service	$ 295,223	$ 291,729	$ 213,869	$ 214,641	$ 213,843	$ (798)	(0%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		$ 376,533	$ 555,101	$ 1,083,298	$ (1,042,071)		
% Change from Prior		10%	14%	23%	(18%)		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Economic Development	$ 1,183,995	$ 1,127,384	$ 1,366,471	$ 1,820,475	$ 1,500,638	$ (319,837)	(18%)
Horseshoe Park Equestrian Centre	$ 2,504,001	$ 2,937,144	$ 3,253,158	$ 3,882,452	$ 3,160,218	$ (722,234)	(19%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		$ 376,533	$ 555,101	$ 1,083,298	$ (1,042,071)		
% Change from Prior		10%	14%	23%	(18%)		

Town Programs & Performance - Overview

Provides detail by expenditure type for each division within the department

Economic Development

Program Operating Budget – Economic Development

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised: Dollar Change	From Prior Revised: % Change
Salaries & Fringes	$ 763,754	$ 774,724	$ 857,476	$ 921,863	$ 935,454	$ 13,591	1%
Supplies & Services	$ 211,491	$ 142,659	$ 298,995	$ 688,612	$ 355,184	$ (333,428)	(48%)
Subtotal Expenses	***$ 975,245***	***$ 917,384***	***$ 1,156,471***	***$ 1,610,475***	***$ 1,290,638***	***$ (319,837)***	***(20%)***
Outside Agency Contractual Support	$ 208,750	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ -	0%
Division Total	***$ 1,183,995***	***$ 1,127,384***	***$ 1,366,471***	***$ 1,820,475***	***$ 1,500,638***	***$ (639,674)***	***(18%)***
$ Change from Prior		$ (56,611)	$ 239,087	$ 454,004	$ (319,837)		
% Change from Prior		(5%)	21%	33%	(18%)		

Describes significant changes to the budget since last fiscal year

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Economic Development Division is responsible for business attraction, retention and expansion, as well as the promotion of opportunities available for private investment in the community. The FY 2026/27 supplies and service budget for Economic Development reflects a net decrease of $333k (48%) and can be attributed to the following:

- Carryforward items from the prior Town Center Fund that have ended.
- Decrease to the state land branding budget.
- The strategic plan update was approved in FY26 for $85k; this expense is not part of the FY27 budget.

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

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

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percentage increase in sales tax revenues townwide (1)	14%	17%	6%	6%
	Square Feet under construction in the Downtown Core and Ocotillo 11 Zoning District (2)	10,000	50,000	230,000	50,000
Land Use & Economic Development	Overnight Visitor Volume: The total number of visitors to QC annually (3)	264,000	270,000	270,000	278,000
	Number of staff-assisted projects, staff-assisted business expansion and staff-assisted business retention special projects	81	85	75	85

Analysis of Performance

1. Please note: Sales Tax Data is preliminary and not final for FY25/26.
2. New Performance Measure: Establish a baseline for FY25/26 and begin tracking square footage increase over time. Includes projects on formerly-Town owned land in the Town Center.
3. New Performance Measure: Visitor Arrivals: The total number of visitors to Queen Creen annually. Includes visitors who reside 51+ miles from Queen Creek's borders who stayed one or more nights.

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 to evaluate program performance and outcomes. Each department has developed performance measures that are monitored as part of the performance-based budget process.

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

The Town conducts periodic citizen surveys that provide feedback from residents on services provided by the Town. The survey allows Town Council and management to establish goals by identifying citizen preferences and satisfaction with current programs and services. Results from the Town's Fall 2025 survey can be found in many departments performance measures reported here. The entire document, as well as prior citizen surveys, can be located on the website https://www.queencreekaz.gov/community/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 there 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 : Financial Stewardship
- KRA : Good Governance
- KRA : Organizational Preparedness
- KRA: Infrastructure & Asset Planning
- KRA: Environmental & Resource Security

Safe Community:

- KRA : Community & Resource Security
- KRA : Organizational Preparedness
- KRA : Good Governance
- KRA : Infrastructure & Asset Planning

Secure Future:

- KRA : Environment & Resource Security
- KRA : Good Governance
- KRA : Growth & Long-Range Planning
- KRA : Economic Vitality
- KRA : Image & Identity
- KRA : Community Involvement

Superior Infrastructure

- KRA : Infrastructure & Asset Planning
- KRA : Good Governance
- KRA : Financial Stewardship

Quality Lifestyle:

- KRA : Community Involvement
- KRA : Image & Identity
- KRA : Infrastructure & Asset Planning

The complete Corporate Strategic Plan can be accessed https://www.queencreekaz.gov/government/town-council/vision-mission-values-strategic-plan (Queen Creek Corporate Strategic Plan 2025-2030).

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 OF QUEEN CREEK
ARIZONA

Mayor and Town Council

Department Description and Programs

The Town Council functions as the elected legislative leadership of the community, holding the ultimate responsibility for a competent, responsive, efficient, and financially stable local government. It appoints the Town Manager, who serves as the chief administrative officer and supervises the entire staff. Moreover, the Town Council appoints the Town Attorney, the Town Clerk, and the Town Magistrate (contracted with the Town of Gilbert). The Council enacts ordinances and resolutions to manage operations and establishes goals for the municipal staff to accomplish under the direction of the Town Manager. This department is funded exclusively by the General Fund.

Department Mission

The mission of the Town of Queen Creek is to create a framework for a high quality of life, foster a strong sense of community, and deliver responsive public service in a caring, ethical, innovative, and accountable way.

Strategic Priorities

Effective Government

Secure Future

Safe Community

Superior Infrastructure

Quality Lifestyle

FY 2026/27 Corporate Strategic Plan and Objectives

The Corporate Strategic Plan aligns with the strategic priorities and key results established by the Town Council. These broad priorities define the Town Council's goals for FY 2026/27.

Goal 1.9 – Good Governance: Continue to strengthen the effectiveness of the Town Council through professional development training opportunities and strategic planning sessions.

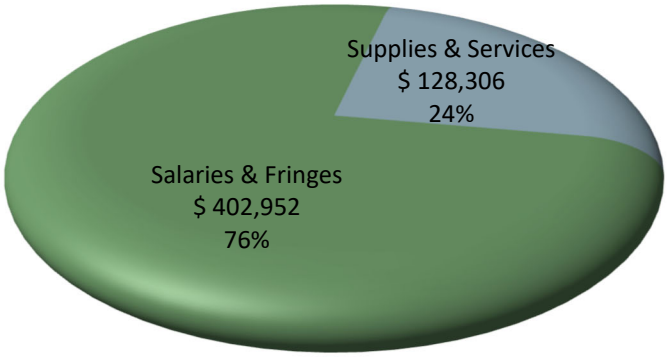
Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2025/26 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Town Council	7.0	7.0	7.0	7.0	7.0
Total Staffing	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**

Elected Officials are not counted as true FTE

Mayor and Town Council

Town Council
FY 2026/27 Recommended Budget $0.53M



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund	404,227	434,078	453,662	549,087	531,258	(17,829)	(3%)
Total	***$ 404,227***	***$434,078***	***$ 453,662***	***$ 549,087***	***$ 531,258***	***$ (17,829)***	***(3%)***
$ Change from Prior		**$ 29,851**	**$ 19,584**	**$ 95,425**	**$ (17,829)**		
% Change from Prior		**7%**	**5%**	**21%**	**(3%)**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	308,420	364,607	374,655	420,781	402,952	(17,829)	(3%)
Supplies & Services	95,807	69,471	79,007	128,306	128,306	-	0%
Department Total	***$ 404,227***	***$434,078***	***$ 453,662***	***$ 549,087***	***$ 531,258***	***$ (17,829)***	***(3%)***
$ Change from Prior		**$ 29,851**	**$ 19,584**	**$ 95,425**	**$ (17,829)**		
% Change from Prior		**7%**	**5%**	**21%**	**(3%)**		

Budget Notes and Changes

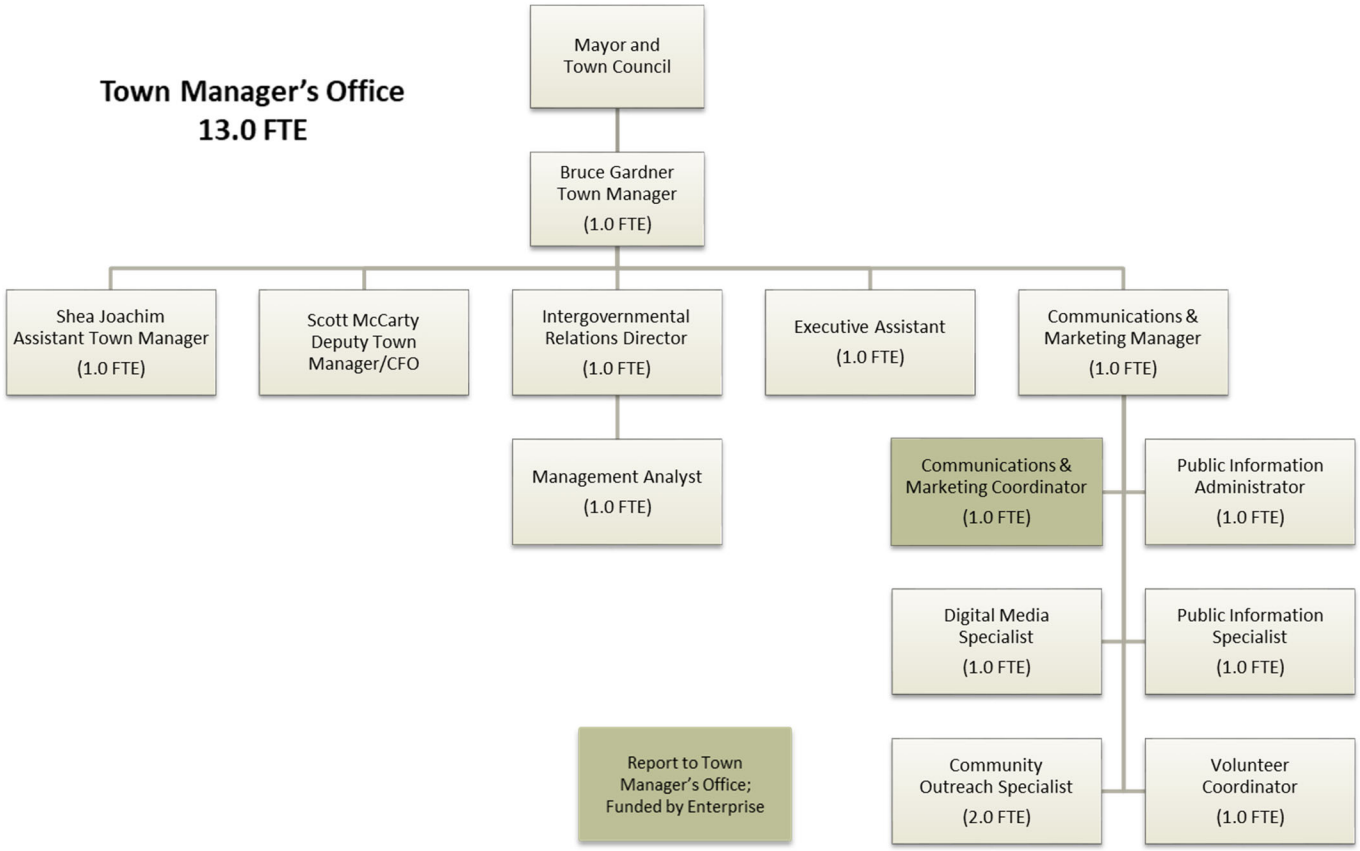
Salaries & Fringes:

The salaries and fringes budget reflects a decrease of $17,829 (3%), attributable to changes in incumbent elections and the costs of benefits and other associated fringes.

Supplies & Services:

The Mayor and Town Council are responsible for setting public policy, approving the Town's annual budget, entering into agreements, providing executive leadership, making planning and development decisions, and adopting new codes and ordinances. The FY 2026/27 supplies and services budget did not increase from the previous year's adopted and revised budget.

Town Manager's Office



Department Description and Programs

The Town Manager serves as the chief administrative officer of the Town, responsible for implementing all policies and procedures approved by the Town Council, overseeing daily government operations, and providing services to residents. The Town Manager supervises departments and oversees all Town employees. Intergovernmental relations also come under the purview of the Town Manager. Together with the Intergovernmental Relations Director, the Town Manager builds relationships with state, local, and tribal entities to serve the community's best interests and encourage beneficial public-private partnerships.

All programs in these areas are financed by the General Fund and additionally supported by enterprise funds through interdepartmental cross-charges.

Department Mission

The Town Manager aims to treat residents and staff with fairness and respect. Communication with residents is essential to the decision-making process, and the Town's resources are dedicated to effectively and efficiently carrying out the Town Council's policies, goals, and objectives.

Town Manager's Office

Strategic Priorities

Effective Government | Secure Future | **Safe Community** | **Superior Infrastructure** | **Quality Lifestyle**

FY 2026/27 Corporate Strategic Plan and Objectives

Goal 1.6 – Good Governance: Realizing the Town Council's vision through responsible stewardship of public resources, ensuring high-quality services for residents, leading personnel management, and fostering intergenerational equity.

Goal 1.8 – Good Governance: Cultivate relationships with state, county, local, regional, and statewide partners to foster collaboration with the Town on issues of mutual interest; safeguard local funding and self-determination; enhance opportunities for improving the Town's economic sustainability; and secure existing revenue for public safety and essential infrastructure development.

Goal 3.11 – Good Governance: Build a resilient, future-ready organization by strategically managing resources, aligning investments with community priorities, and adapting services to meet the demands of growth for current and future residents.

- Sustain collaboration with the community's schools on issues beneficial to the Town.
- 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.

Goal 5.1 – Community Involvement: Continue the Town's volunteer program by engaging members of the community to donate their time and talents to Town projects and activities.

Goal 5.4 – Community Involvement: Continue to provide opportunities for residents to stay informed and engaged with the Town through an effective website, relevant social media platforms, and outreach events.

Town Manager's Office

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Town Manager	4.0	5.0	5.0	5.0	5.0
Comm. & Marketing	7.0	7.0	7.0	8.0	8.0
Department FTE	**11.0**	**12.0**	**12.0**	**13.0**	**13.0**

FTE Changes

FY 2026/27: No FTE Changes

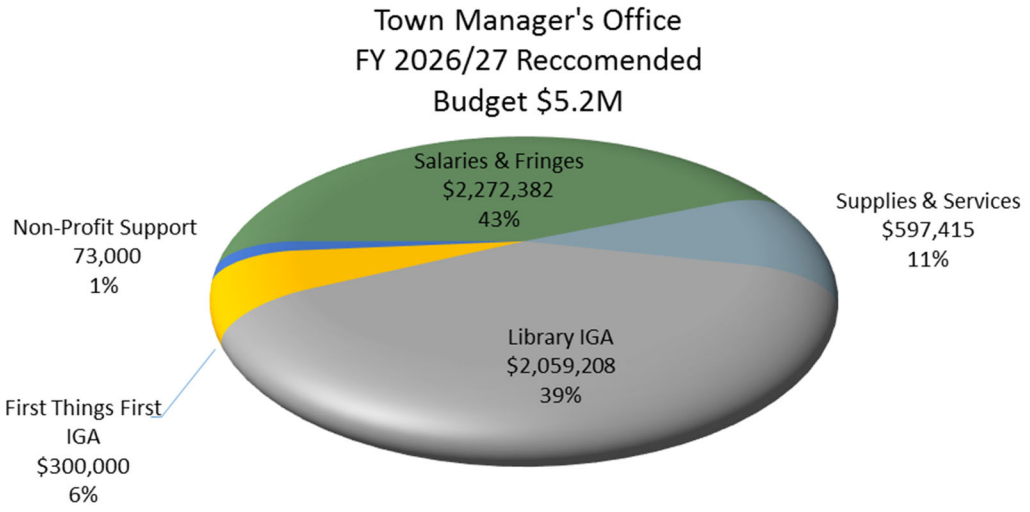
FY 2025/26: A Public Information Officer has been added to the Communications and Marketing team within the Town Manager's Office.

FY 2024/25: No FTE Changes

FY 2023/24: Added a Management Analyst position to the Town Manager's Office.

FY 2022/23: A Management Analyst in the Town Manager's Office was reclassified as a Public Information Specialist in the Communications and Marketing division.

Town Manager's Office



Funding Source

Funding	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Dept Support Cost Recovery	152,486	154,373	-	-	-	-	N/A
General Fund	3,761,285	4,211,257	4,218,544	5,176,066	5,236,789	60,723	1%
Total	***$ 3,913,771***	***$ 4,365,630***	***$ 4,218,544***	***$ 5,176,066***	***$ 5,236,789***	***$ 60,723***	***1%***
$ Change from Prior		$ 451,859	$ (147,086)	$ 957,522	$ 60,723		
% Change from Prior		12%	(3%)	23%	1%		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,908,624	2,168,133	1,892,196	2,255,025	2,287,166	32,141	1%
Supplies & Services	468,836	517,896	389,784	603,516	517,415	(86,101)	(14%)
Library IGA	1,536,311	1,669,101	1,742,098	1,944,525	2,059,208	114,683	6%
First Things First IGA	-	-	148,021	300,000	300,000	-	0%
Non-Profit Support	-	10,500	46,445	73,000	73,000	-	0%
Department Total	***$ 3,913,771***	***$ 4,365,630***	***$ 4,218,544***	***$ 5,176,066***	***$ 5,236,789***	***$ 60,723***	***1%***
$ Change from Prior		$ 451,859	$ (147,086)	$ 957,522	$ 60,723		
% Change from Prior		12%	-3%	23%	1%		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Town Manager	1,013,345	1,206,764	1,236,905	3,626,733	3,750,400	123,667	3%
Communications & Marketing	2,900,426	3,158,866	2,833,618	1,549,333	1,486,389	(62,944)	(4%)
Department Total	***$ 3,913,771***	***$ 4,365,630***	***$ 4,070,522***	***$ 5,176,066***	***$ 5,236,789***	***$ 60,723***	***1%***
$ Change from Prior		$ 451,859	$ (295,108)	$ 1,105,544	$ 60,723		
% Change from Prior		12%	(7%)	27%	1%		

Town Manager's Office

Program Operating Budget – Town Manager

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	952,381	1,118,793	1,182,467	1,305,123	1,308,402	3,279	0%
Supplies & Services	60,964	87,972	54,437	77,085	82,790	5,705	7%
Library IGA	1,536,311	1,669,101	1,742,098	1,944,525	2,059,208	114,683	6%
First Things First IGA	-	-	148,021	300,000	300,000	-	0%
Division Total	***$ 2,549,656***	***$ 2,875,866***	***$ 3,127,024***	***$ 3,626,733***	***$ 3,750,400***	***$ 8,984***	***3%***
$ Change from Prior		**$ 326,210**	**$ 251,158**	**$ 499,709**	**$ 123,667**		
% Change from Prior		**13%**	**9%**	**16%**	**3%**		

Budget Notes and Changes

Salaries & Fringes:

The personnel budget increased a little over $3k from the prior fiscal year. The salaries and fringes budget includes an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Town Manager supports both the Town Council and the community by applying training and experience to manage local government projects and programs. The supplies and services budget for the Town Manager's Office includes materials and equipment needed to prepare the budget for Town Council review. The FY 2026/27 Supplies and Services budget shows a 7% increase, mainly due to higher professional development expenses.

Library IGA:

The Maricopa County Library District (MCLD) has proposed a 6% increase, amounting to $114,683, to the existing IGA to support and fund the Queen Creek Library's operations in FY 2026/27.

First Things First IGA:

The First Things First IGA, included in the Town Manager's budget, funds a family resource center (FRC) that provides family-centered, equitable, and high-quality early childhood development services. The FY 2026/2027 budget remains unchanged from the previous year at $300,000.

Town Manager's Office

Program Performance – Town Manager

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percentage of citizens rating Town employees' knowledge as "good" or "excellent" in the biennial citizen survey (1).	90%	N/A	N/A	90%
	Percentage of citizens rating the Town as a "good" or "excellent" place to live on the biennial citizen survey.	93%	N/A	N/A	93%
	Percentage of residents rating the Town as having a "good" or "excellent" overall quality of life in the biennial citizen survey (1).	90%	N/A	N/A	90%
Good Governance	Population served by FTE.	129	137	137	127
	Maintain an operating reserve equal to 25% of the upcoming year's budgeted operating revenues.	25%	25%	25%	25%

Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. In October 2025 (FY 2025/26), 8,500 letter invitations were mailed to residents, inviting them to participate in a web-based survey. A total of 699 surveys were completed, resulting in a response rate of 8.2%.

Town Manager's Office

Program Operating Budget – Communications & Marketing

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	956,243	1,049,340	709,728	949,902	978,764	28,862	3%
Supplies & Services	407,872	429,924	335,347	526,431	434,625	(91,806)	(17%)
Division Total	***$ 1,364,115***	***$ 1,479,264***	***$ 1,045,075***	***$ 1,476,333***	***$ 1,413,389***	***$ (62,944)***	***(4%)***
$ Change from Prior		**$ 115,149**	**$ (434,189)**	**$ 431,258**	**$ (62,944)**		
% Change from Prior		**8%**	**-29%**	**41%**	**(4%)**		

Budget Notes and Changes

Salaries & Fringes:

The personnel budget reflects an increase of 3% in FY 2026/27. The increase of $28k can be attributed to a reclassification the Public Information Administrator position. This budget includes a market increase of 3% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Communications and Marketing division is responsible for the oversight and standardization of communications, advertising, and community outreach for all Town-wide programs. In FY 2026/27 the supplies and services budget reflects a net decrease of $11K (2%) and can be attributed to eliminating one-time funding for marketing materials.

Town Manager's Office

Program Performance – Communications & Marketing

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percent of residents rating the effectiveness of Town communications as "good" or "excellent" (1)	N/A	N/A	N/A	91%
	Page views on the Town of Queen Creek's homepage of the website (2)	200,000	260,000	260,000	250,000
	Number of volunteer hours generated by the Town's volunteer program, including partnered youth sports leagues	86,000	92,000	92,000	95,000

Analysis of Performance

1. The Town conducts a biennial citizen survey every 24 months. The next survey is scheduled for Fall 2027 (FY 2027/28)
2. Google Analytics no longer captures unique page views – numbers reflect total page views of the homepage

Town Manager's Office

Program Operating Budget – Non-Profit Support

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Non-Profit-Support	32,500	10,500	33,445	60,000	60,000	-	0%
San Tan Historical Society	13,000	13,000	13,000	13,000	13,000	-	0%
Division Total	***$ 45,500***	***$ 23,500***	***$ 46,445***	***$ 73,000***	***$ 73,000***	***$ -***	***0%***
$ Change from Prior		**$ (22,000)**	**$ 22,945**	**$ 26,555**	$ -		
% Change from Prior		**-48%**	**98%**	**57%**	**0%**		

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

Budget Notes and Changes

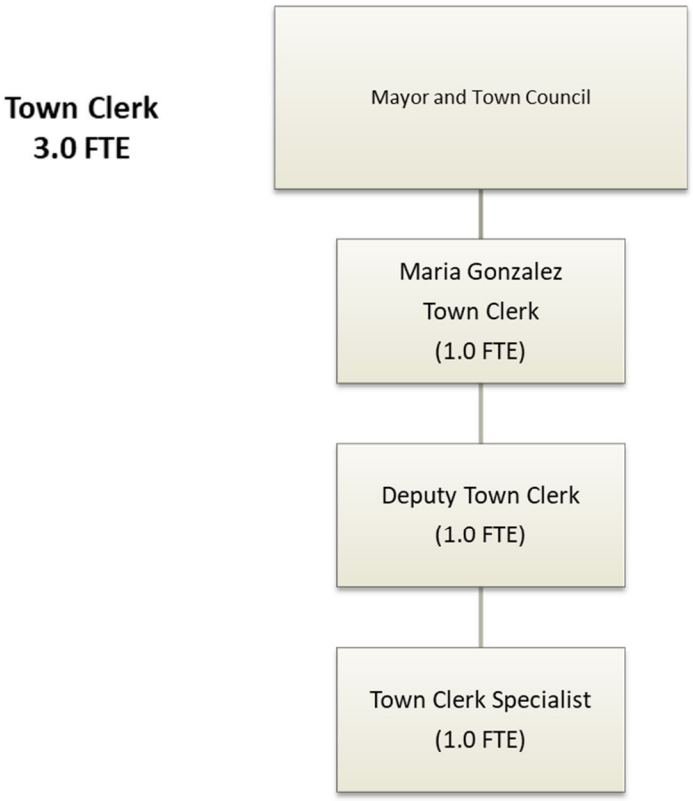
Non-Profit Support:

Each year, the Town accepts applications from non-profit organizations seeking support for the programs they provide to the Queen Creek community. In February 2014, the Town Council established a total funding level not exceeding 0.2% of the General Fund expenditures to be allocated for non-profit agency requests, which includes both monetary and in-kind services. The Town Council aims to ensure that any funding provided to a non-profit organization will deliver a direct benefit to the residents of Queen Creek. The FY 2026/27 budget includes a $60,000 placeholder for these requests. For FY 2026/27, nine applications were received and reviewed by an internal committee, with eight of those recommended for funding. It is important to note that Non-Profit Support is located within the Communications & Marketing division but has its own separate page to detail the analysis of each submitted application.

Town Manager's Office

Entity	Program Purpose	FY 2026/27 Submitted	FY 2026/27 Recommended
Monetary Support			
American Legion Auxillary Post #129	Verteran and Community Support and High School Scholarships	$5,000	$5,000
American Legion Post #129	High School Scholarships	$12,150	$1,500
Hoofbeats with Heart	Equine-Facilitated Learning and Hippotherapy Scholarships	$15,000	$5,000
Nourish and Nurture	Baby Diaper and Formula Supplies for Families	$5,000	$5,000
Rotary Club	"Run for Reslience" event that furthers other public programming in Queen Creek	$5,000	$5,000
Stephanie's Angels	Golf Tournament that furthers other public programming	$5,000	$3,500
The Hope Foundation	Give AZ Hope - Financial Support for Theray Sessions for Families	$10,000	$0
	Total Monetary Support	**$57,150**	**$25,000**
In-Kind Support			
American Legion Post #129	Veteran's Assistance Office Space and JROTC event at HPEC	$6,000	$7,000
Kiwanis Club of Queen Creek	Kid's Christmas Car Show & Toy Drive	$4,500	$8,000
Queen Creek 4H	12 Horse Practices and 2-Day Summer Camp at HPEC, and club meetings at the Library	$20,887	$10,300
	Total In-Kind Support	**$31,387**	**$25,300**
	Total Town Support - Monetary & In-Kind	**$88,537**	**$50,300**

Town Clerk's Office



Department Description and Programs

The Town Clerk serves the community with professionalism, impartiality, and a commitment to fostering trust and confidence. The Town Clerk's Office delivers efficient, timely service to the public while maintaining positive, collaborative relationships with elected officials. Responsibilities include preparation of council agendas and related documents; recording legislative actions, maintaining the Town Code; attesting to the official actions of the Council. Additionally, the Town Clerk oversees the preservation and protection of the official records of the Town, oversees the recruitment and appointment of process for boards and commissions, processes liquor licenses, conducts fair and impartial local elections in accordance with federal, state, and local laws, and responds to public inquiries. The Town Clerk is appointed by and reports directly to the Town Council.

Department Mission

To serve the Town Council, Town employees and the citizens with integrity, professionalism, and a commitment to transparency while continuously seeking innovative solutions to improve processes.

Strategic Priorities

Effective Government

Town Clerk's Office

FY 2026/27 Corporate Strategic Plan and Objectives

- Implement a new agenda management and voting system for the Council and the Boards, Commissions, and Committees.
- Collaborate with key stakeholders on a Contract Lifecycle Management project to develop and standardize the workflow process of all contracts form inception through final disposition and to centralize the storage of contracts with the Town Clerk's Office.
- Collaborate with the Town Attorney's Office to provide training and education related to Open Meeting Law and Public Records Requests.
- Continuously assess and update internal processes to improve efficiency and transparency, while enhancing accessibility of information and services provided by the Town Clerk's Office.

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Town Clerk	2.0	2.0	2.0	2.0	3.0
Department FTE	**2.0**	**2.0**	**2.0**	**2.0**	**3.0**

FTE Changes

FY 2026/27: No FTE Changes

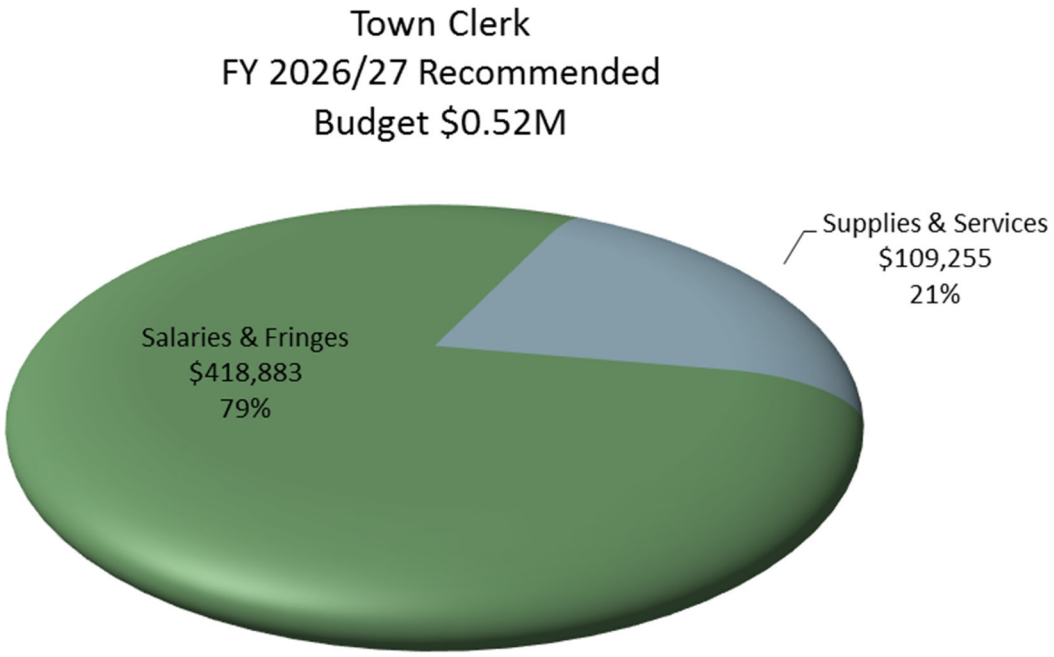
FY 2025/26: Added 1.0 FTE, a Town Clerk Support Specialist to assist with developing and maintaining the Town's records program and centralized records, manage advanced data entry, prepare and publish agendas and to conduct moderately complex research.

FY 2024/25: No FTE Changes

FY 2023/24: No FTE Changes

FY 2022/23: No FTE Changes

Town Clerk's Office



Funding Sources

Funding Sources	FY 2021/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Dept Support Cost Reco	33,465	41,940	-	-	-	-	N/A
General Fund	156,543	155,490	275,902	427,361	399,792	(27,569)	(6%)
Total	***$ 190,008***	***$ 197,430***	***$ 275,902***	***$ 427,361***	***$ 399,792***	***$ (27,569)***	***(6%)***
$ Change from Prior		**$ 7,422**	**$ 78,471**	**$ 151,459**	**$ (27,569)**		
% Change from Prior		**4%**	**40%**	**55%**	**(6%)**		

Expenditure by Type

Expense Category	FY 2021/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	261,386	288,999	330,718	437,714	418,883	(18,831)	(4%)
Supplies & Services	35,970	24,590	63,843	109,255	109,255	-	0%
Department Total	***$ 297,356***	***$ 313,589***	***$ 394,562***	***$ 546,969***	***$ 528,138***	***$ (18,831)***	***(3%)***
$ Change from Prior		**$ 16,232**	**$ 80,973**	**$ 152,407**	**$ (18,831)**		
% Change from Prior		**5%**	**26%**	**39%**	**(3%)**		

Town Clerk's Office

Budget Notes and Changes

Salaries & Fringes

Personnel budgets include an allowance for a market increase of 3% as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute). The salaries and fringes portion of the FY 2026/27 budget reflects a decrease of $18,831 or (4%) which is attributed to changes in incumbent elections and costs of employee benefits and other associated fringes.

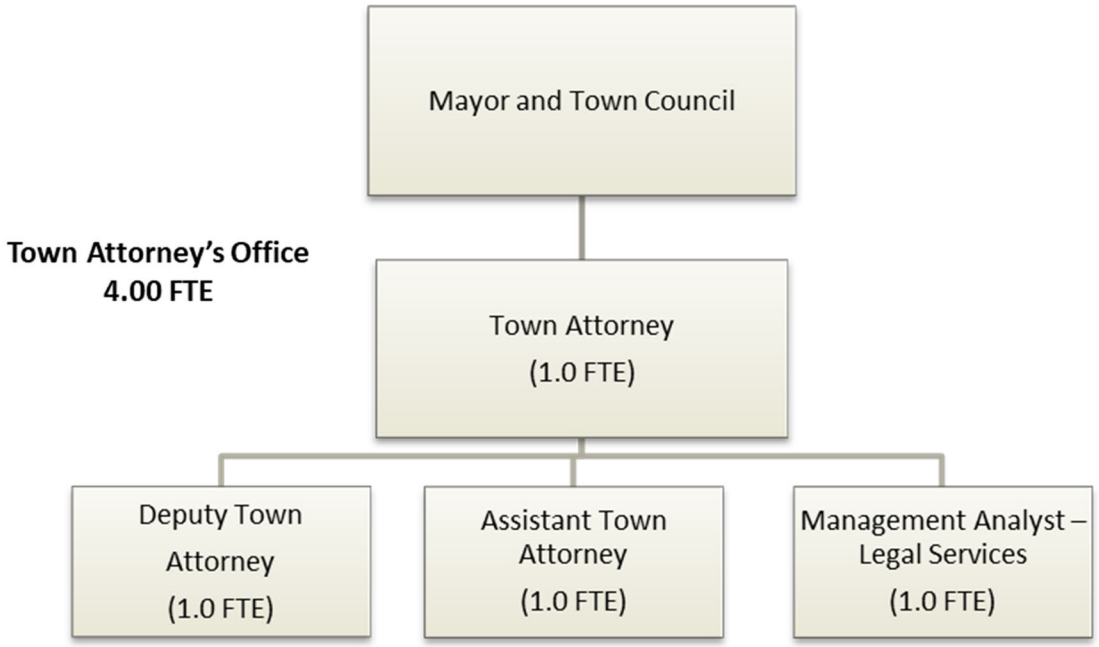
Supplies & Services:

The Town Clerk is responsible for administering local elections, recording, and storing minutes of official meetings, and maintaining municipal ordinances and resolutions. The supplies and service budget for this division consists of supplies, materials, and equipment to complete these tasks efficiently. The FY 2026/27 Supplies and Services budget did not increase from the prior year's adopted and revised budget.

Program Performance – Town Clerk

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Good Governance	Percent of public record requests responded to within 24 hours.	100%	100%	100%	100%
	Percent of registered voters participating in elections.	39%	N/A	N/A	40%
	Percent of agendas or notices posted in conformance with Open Meeting Law.	100%	100%	100%	100%
	Percent of Elections held in compliance with Federal, State and Local laws.	100%	N/A	N/A	100%

Town Attorney's Office



Department Description and Programs

The Town of Queen Creek's Attorney Office was established in FY 2025/26. The Town's Attorney Office serves as the principal legal department for the Town of Queen Creek, Arizona. Appointed by and reporting directly to the Town Council, the Town Attorney provides comprehensive legal counsel and representation to the Town's elected officials, executive leadership, and municipal departments. The office's central mission is to ensure that the Town's policies, actions, and operations are legally sound, compliant with applicable law, and aligned with the community's overall strategic goals.

Department Mission

The mission of the Queen Creek Town Attorney's Office is to provide high-quality legal counsel and representation to the Town Council, Committees, Boards, Commissions, Town Manager, and departments; to protect the legal interests of the Town; and to promote lawful, ethical, and transparent governance in service to the community.

Strategic Priorities

Effective Government

Secure Future

Safe Community

Town Attorney's Office

FY 2026/27 Corporate Strategic Plan and Objectives

Goal 1.7 – Good Governance: Proactively manage litigation, claims, and legal risk exposure to protect public assets by fostering preventative collaboration with departments. Continue to ensure Town actions, policies, and ordinances comply with federal, state, and local laws, including supporting adherence to open meetings and public records requirements.

- The Town's Attorney Office will protect the Town's Legal and Financial Interests.
- The Town's Attorney Office will promote ethical and transparent governance and enhance risk management practices throughout the Town.

Goal 2.11 – Community Safety & Resilience: Promote transparent and legally compliant governance through: guidance, training, legal oversight on ethics and conflicts of interest, while supporting the enforcement of Town codes, ordinances, and permit regulations to reduce compliance risks,

- The Town's Attorney Office will provide comprehensive legal counsel.

Staffing by Division

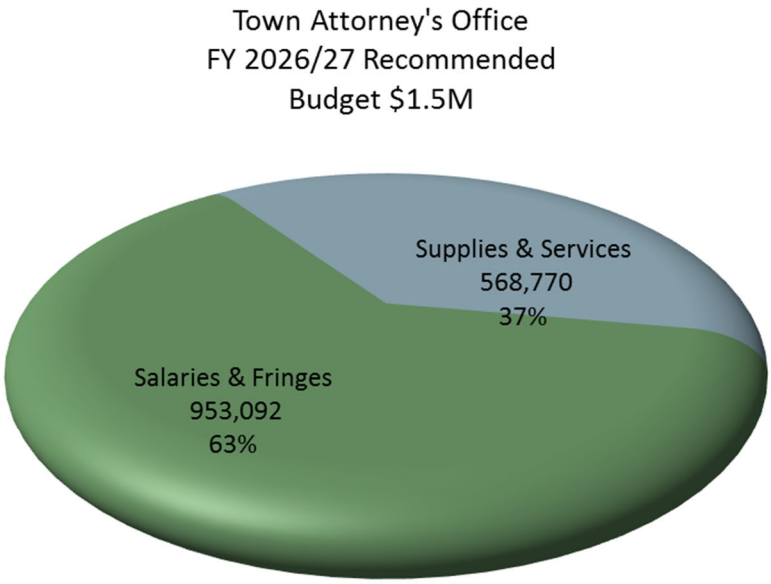
Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Town Attorney	0.0	0.0	0.0	4.0	4.0
Department FTE	**0.0**	**0.0**	**0.0**	**4.0**	**4.0**

FTE Changes

FY 2026/27: No FTE Changes

FY 2025/26: The Town Attorney's Office will consist of one Town Attorney, one Deputy Town Attorney, and one Assistant Town Attorneys, and one Legal Assistant, totaling 4 FTE.

Town Attorney's Office



Funding Source

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund	869,442	878,759	871,005	1,393,443	1,521,862	128,419	9%
Total	***$ 869,442***	***$ 878,759***	***$ 871,005***	***$ 1,393,443***	***$ 1,521,862***	***$ 128,419***	***9%***
$ Change from Prior		**$ 9,317**	**$ (7,755)**	**$ 522,438**	**$ 128,419**		
% Change from Prior		**1%**	**(1%)**	**60%**	**9%**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	-	-	-	616,457	953,092	336,635	55%
Supplies & Services	869,442	878,759	871,005	776,986	568,770	(208,216)	(27%)
Department Total	***$ 869,442***	***$ 878,759***	***$ 871,005***	***$ 1,393,443***	***$ 1,521,862***	***$ 128,419***	***9%***
$ Change from Prior		**$ 9,317**	**$ (7,755)**	**$ 522,438**	**$ 128,419**		
% Change from Prior		**1%**	**-1%**	**60%**	**9%**		

Town Attorney's Office

Budget Notes and Changes

Salaries & Fringes:

The personnel budget for the Town Attorney's Office indicates an increase of $336k or 55%. This increase is due to a one-time transfer out of vacancy savings in FY 2025/26 to help support the supplies and services portion of the budget. As the Town Attorney's Office is fully staffed, the department's personnel budget has been restored to accommodate all salaries and fringes. The FY 2026/27 personnel budget also includes the addition of a one-year contract for an intern. The salaries and fringes portion of the budget includes an allowance for a market increase of 3% and a merit increase of up to 3%, depending on employee performance. Annual pension rates have decreased from 12.00% to 11.98% (driven by statute).

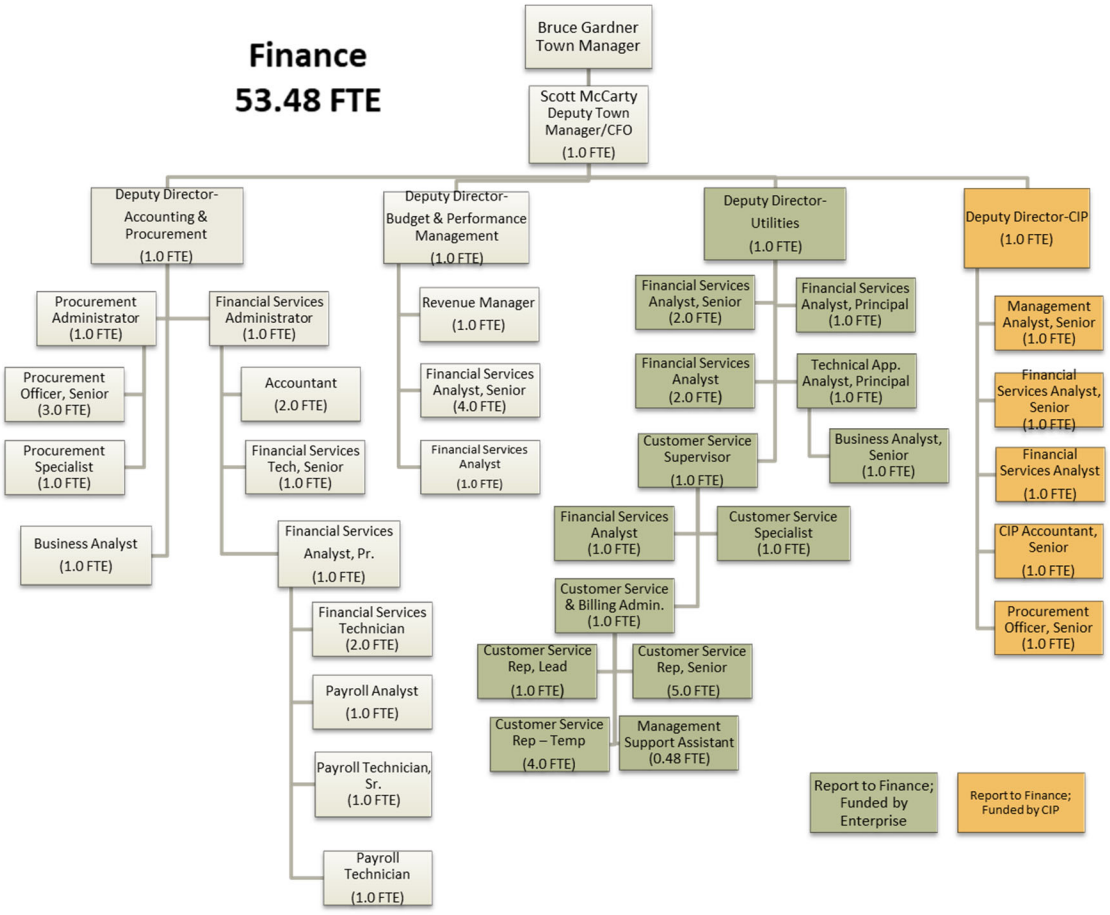
Supplies & Services:

The Town Attorney will support the Town Council and Town departments. The supplies and services budget for the Town Attorney's Office includes materials and equipment necessary for providing legal advice and representation in court proceedings. The FY 2026/27 Supplies and Services budget shows an a decrease of $208k. This decrease is attributed to the transition away of contracted services from Dickinson Wright PLLC to the newly established Attorney's Office.

Program Performance – Town Attorney

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Good Governance	Number of contracts/agreements prepared/reviewed per fiscal year.	N/A	N/A	90%	90%
	Number of ordinances, resolutions, and legal opinions reviewed/drafted per fiscal year.	N/A	N/A	90%	90%
	Number of code enforcement citations handled per fiscal year.	N/A	N/A	90%	90%
	Number of public meetings where representation is given.	N/A	N/A	35	35

Finance



Department Description and Programs

The Finance Department includes four divisions: Accounting & Procurement, Budget, Utility Finance, and CIP Finance. The Budget and the Accounting & Procurement Divisions are core support units for the Town. The Budget Division prepares, presents and monitors the Town's annual budget, researches and prepares long-range revenue forecasts, and assists in developing and monitoring organizational performance measures. The Accounting & Procurement Division conducts all accounting, purchasing, payroll and asset tracking functions of the Town. Enterprise funds provide financial support via interdepartmental cross charges for the Utility Finance function. The CIP-Finance function manages financial activities related to the Town's capital improvement program.

Department Mission

The Finance Department supports the Town Council, Town Manager, and Town department goals and programs by:

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

Finance

Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure



FY 2026/27 Corporate Strategic Plan and Objectives

Goal 1.1 – Financial Stewardship: Maintain a stable long-term cost and revenue structure that ensures intergenerational equity and an appropriate allocation of costs.

- Implement Questica Budget software
- Complete a review of the Town's tax and revenue structure, including the economic impact of LGES
- Complete a comprehensive rate study for water, wastewater, and solid waste/recycling

Goal 1.2 – Good Governance: Update key financial policies to maintain adequate financial reserves.

- The Town will update the following financial policies : pension funding policy, investment policy, and reserve policies

Goal 4.5 – Financial Stewardship: Ensure long-range financial plans are in place to adequately build, maintain, and replace needed infrastructure.

- Complete a water capacity fee study
- Start an impact fee update
- Create a new water resource fee
- Debt Issuance – Support the Town's priority CIP projects and other priority Town projects

Goal 4.11 – Financial Stewardship: Improve the Town's bond rating to 'AAA' (the highest possible rating) in order to lower borrowing costs.

- Evaluate options for refinancing and/or defeasance of existing debt

Finance

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Admin & Accounting	9.48	12.00	12.00	12.00	12.00
Purchasing	5.00	6.00	6.00	7.00	7.00
Budget	4.50	4.50	6.00	6.00	6.00
Water Customer Service	18.00	19.48	21.48	22.48	22.48
CIP Finance	-	3.00	4.00	6.00	6.00
Department FTE	**36.98**	**44.98**	**49.48**	**53.48**	**53.48**

[1]1.30 FTE allocated to Enterprise Funds
*Fully funded by Enterprise while reporting to Finance

FTE Changes

FY 2026/27: No FTE Changes

FY 2025/26: One Business Analyst from the IT department was reassigned to the Admin and Accounting division within Finance. The Business Analyst supports the software and programs that the Finance team operates daily, allowing better and more specialized support throughout the fiscal year.

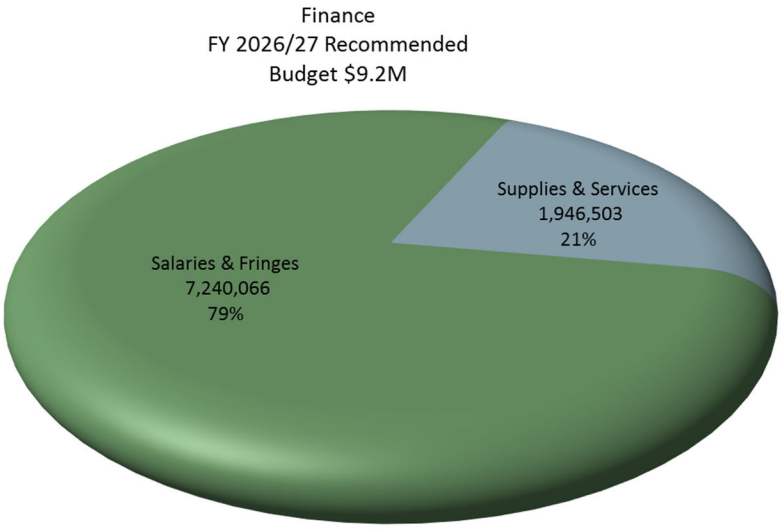
FY 2024/25: Added 3.0 FTEs, a CIP Finance Accountant, a Payroll Technician, and a Financial Services Technician to help support the increase of payroll activity due to the opening of Frontier Family Park Recreation and Aquatic Center and the expansion of the Queen Creek Police Department. The CIP Accountant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

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

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

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

Finance



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Dept Support Cost Recovery	$ 313,544	$ 400,910	$ 477,823	$ 513,062	$ 1,447,665	$ 934,603	182%
General Fund	$ 2,513,801	$ 3,079,664	$ 4,435,645	$ 5,046,359	$ 4,182,258	$ (864,101)	(17%)
Water Fund	$ 2,707,074	$ 2,794,706	$ 2,958,262	$ 3,734,718	$ 3,556,646	$ (178,072)	(5%)
Total	***$ 5,534,418***	***$ 6,275,281***	***$ 7,871,730***	***$ 9,294,139***	***$ 9,186,569***	***$ (107,570)***	***(1%)***
$ Change from Prior		**$ 740,863**	**$ 1,596,449**	**$ 1,422,408**	**$ (107,570)**		
% Change from Prior		**13%**	**25%**	**18%**	**(1%)**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	4,169,147	4,899,003	6,174,698	7,150,167	7,240,066	89,899	1%
Supplies & Services	1,365,271	1,376,278	1,697,032	2,143,972	1,946,503	(197,469)	(9%)
Department Total	***$ 5,534,418***	***$ 6,275,281***	***$ 7,871,730***	***$ 9,294,139***	***$ 9,186,569***	***$ (107,570)***	***(1%)***
$ Change from Prior		**$ 740,863**	**$ 1,596,449**	**$ 1,422,408**	**$ (107,570)**		
% Change from Prior		**13%**	**25%**	**18%**	**(1%)**		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Admin & Accounting	2,286,778	2,581,069	2,088,539	2,334,575	2,486,798	152,224	7%
Purchasing	-	-	548,512	746,454	780,189	33,735	5%
Budget	540,567	711,531	1,329,534	1,316,165	1,376,903	60,738	5%
Water Customer Service	2,707,074	2,794,706	2,958,262	3,734,718	3,556,646	(178,072)	(5%)
CIP-Finance	-	187,975	946,883	1,162,227	986,033	(176,194)	(15%)
Department Total	***$ 5,534,418***	***$ 6,275,281***	***$ 7,871,730***	***$ 9,294,139***	***$ 9,186,569***	***$ 68,625***	***(1%)***
$ Change from Prior		**$ 740,863**	**$ 1,596,449**	**$ 1,422,408**	**$ (107,570)**		
% Change from Prior		**13%**	**25%**	**18%**	**(1%)**		

Finance

Program Operating Budget – Admin & Accounting

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,875,904	2,175,425	1,762,991	1,900,617	2,033,433	132,816	7%
Supplies & Services	410,874	405,644	325,548	433,958	453,365	19,408	4%
Division Total	***$ 2,286,778***	***$ 2,581,069***	***$ 2,088,539***	***$ 2,334,575***	***$ 2,486,798***	***$ 152,224***	***7%***
$ Change from Prior		**$ 294,291**	**$ (492,529)**	**$ 246,035**	**$ 152,224**		
% Change from Prior		**13%**	**(19%)**	**12%**	**7%**		

Budget Notes and Changes

Salaries & Fringes:

In FY 2026/27 the Salaries and Fringes budget reflects an increase of $132k or 7%. Included is a market increase of 3%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

This Division includes accounting, payroll, and accounts payable activities. Responsibility for debt management, banking services, and investment management also lies within this Division. The Supplies and Services budget reflects a net increase of $19K or 4% and is attributed to an adjustment in the professional development line item and reflects increase to the contracted rates for Town-wide currency courier services.

Finance

Program Performance – Admin & Accounting

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Financial Stewardship	Receipt of GFOA Certificate of Achievement of Excellence in Financial Reporting	Yes (Year 21)	Yes (Year 22)	Yes (Year 22)	Yes (Year 23)
	Percentage of citizens rating service provided for taxes paid as "good" or "excellent" (1)	85%	85%	N/A	N/A
	Bond Rating Excise Tax & State Shared Revenue Bonds -Standard & Poor's -Fitch Ratings	 AA++ AA++	 AA++ AA++	 AA++ AA++	 AA++ AA++
	Unqualified audit opinion by external CPA firm (2)	Yes (Year 34)	Yes (Year 35)	Yes (Year 35)	Yes (Year 36)
	Compliance with Town investment and financial policies	100%	100%	100%	100%

Analysis of Performance

1. The Town conducts a biennial citizen survey every 18 months. The next survey is scheduled for Fall 2027 (FY 2027/28).
2. The Town has received an unqualified audit opinion every year since incorporation in 1989.

Finance

Program Operating Budget – Purchasing

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	-	-	528,777	716,354	733,509	17,155	2%
Supplies & Services	-	-	19,735	30,100	46,680	16,580	55%
Division Total	***$ -***	***$ -***	***$ 548,512***	***$ 746,454***	***$ 780,189***	***$ 33,735***	***5%***
$ Change from Prior		$ -	$ 548,512	$ 197,942	$ 33,735		
% Change from Prior		0%	0%	36%	5%		

Budget Notes and Changes

Salaries & Fringes:

Starting in FY 2024/25 the personnel budget includes the Purchasing team, whereas previously the incumbents' salaries and fringes were accounted for in the Admin & Accounting division. The increase of $17k or 2% in FY 2026/27 includes a market increase of 3%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates have decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Purchasing division monitors, researches, and gathers information for the Town's contractual agreements. FY 2024/25 is the first year in which the Purchasing division had an independent Supplies and Services budget. The supplies and services budget for this division increased by $16k or 55%. This increase can be attributed to the additional dollars within multiple line items that were not captured in the original transfer of funds from the Admin & Accounting division.

Program Performance – Purchasing

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Good Governance	Complete a formal solicitation within 110 Days	137 Days	110 Days	110 Days	110 Days
	Number of active contracts/purchase orders per fiscal year	380/1,245	380/1,468	380/1,580	400/1,580
	Number of purchase order change orders within the fiscal year	705	800	800	800
	Total amount of P-Card transactions per fiscal year	10,533	11,000	11,000	11,000

Finance

Program Operating Budget – Budget

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	533,396	690,287	984,114	1,127,065	1,181,923	54,858	5%
Supplies & Services	7,171	21,244	345,420	189,100	194,980	5,880	3%
Division Total	***$ 540,567***	***$ 711,531***	***$ 1,329,534***	***$ 1,316,165***	***$ 1,376,903***	***$ 60,738***	***5%***
$ Change from Prior		**$ 170,964**	**$ 618,003**	**$ (13,369)**	**$ 60,738**		
% Change from Prior		**32%**	**87%**	**(1%)**	**5%**		

Budget Notes and Changes

Salaries & Fringes:

The increase of $55k or 5% in FY 2026/27 includes a market increase of 3%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Budget division prepares, monitors, researches and administers the annual Town budget. The FY 2026/27 Supplies and Service budget for the Budget division reflects an increase of $6K or 3% and can be attributed to the right-sizing of the cellular telephone budget.

Program Performance – Budget

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Financial Stewardship	Maintain ±5% variance in operating revenues from budget to actual (1)	+5%	<5%	<5%	<5%
	Maintain ±5% variance in operating expenses from budget to actual (1)	15%	<5%	<5%	<5%
	Receipt of GFOA Budget Book Award	Yes (Year 22)	Yes (Year 23)	Yes (Year 23)	Yes (Year 24)

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 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,759,848	1,845,316	1,978,896	2,286,244	2,324,188	37,944	2%
Supplies & Services	947,226	949,391	979,366	1,448,474	1,232,458	(216,016)	(15%)
Division Total	***$ 2,707,074***	***$ 2,794,706***	***$ 2,958,262***	***$ 3,734,718***	***$ 3,556,646***	***$ (178,072)***	***(5%)***
$ Change from Prior		**$ 87,633**	**$ 163,556**	**$ 776,456**	**$ (178,072)**		
% Change from Prior		**3%**	**6%**	**26%**	**(5%)**		

Budget Notes and Changes

Salaries & Fringes:

The FY2026/27 budget includes an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Water Customer Service Division includes utility billing for water, sewer and solid waste customers. The division is also responsible for assisting with the Town's business license process. Overall, the Supplies and Services budget decreased by $216k mainly due to the following items:

- Decrease of $247k for software support and consulting, due to various FY 2025/26 utility projects (the Swift comply backflow project, the AUS consulting services for projects, the CIS phone integration, the utility rate calculator tool and rate testing, etc.) scheduled to be completed in FY 2025/26 and/or carryforward budgets for FY 2026/27.

Finance

Program Operating Budget – CIP Finance

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	-	187,975	919,919	1,119,887	967,013	(152,874)	(14%)
Supplies & Services	-	-	26,964	42,340	19,020	(23,320)	(55%)
Division Total	***$ -***	***$ 187,975***	***$ 946,883***	***$ 1,162,227***	***$ 986,033***	***$ (176,194)***	***(15%)***
$ Change from Prior		**$ 187,975**	**$ 758,907**	**$ 215,344**	**$ (176,194)**		
% Change from Prior		**N/A**	**404%**	**23%**	**(15%)**		

Budget Notes and Changes

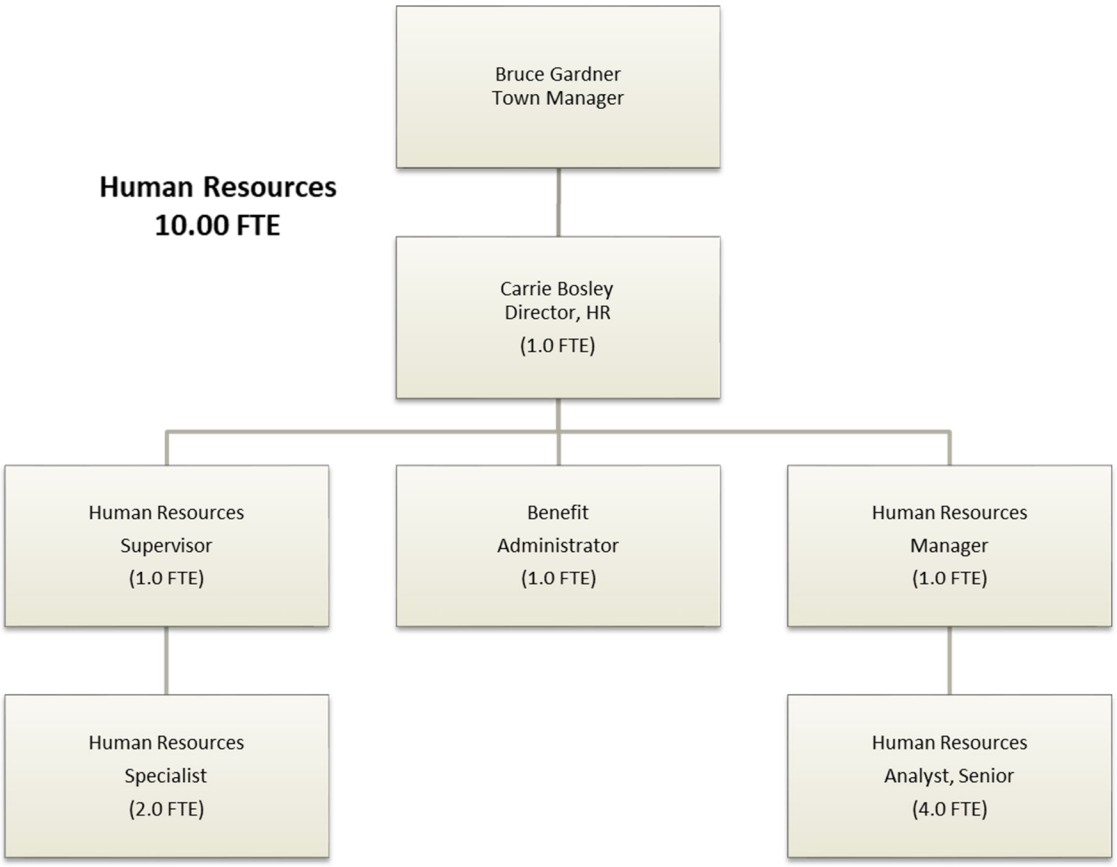
Salaries & Fringes:

The Personnel budget includes the entirety of the CIP Finance team for the first time in FY 2024/25. Prior to that time, the CIP Finance division was accounted for in both the Finance and Budget divisions. The personnel budget in FY 2026/27 indicates a decrease of $153k or 14% and can be attributed to a slight reorganization of positions from the prior fiscal year. Included in the FY 2026/27 salaries and fringes budget is a market increase of 3%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The decrease of $23k or 55% can be mainly attributed to the decrease of professional and technical services. The consultant that CIP-Finance utilizes is already budgeted and miscellaneous studies are occurring within other divisions of the finance department. The funds have been allocated to either the Budget or Admin and Accounting supplies and services budgets.

Human Resources



Department Description and Programs

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

Department Mission

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

Strategic Priorities

Effective Government

Secure Future

Human Resources

FY 2026/27 Corporate Strategic Plan and Objectives

Goal 1.3 – Organizational Preparedness: Continue to monitor and update employee benefits strategies and evaluate trends.

- Continue to regularly assess and update employee benefits strategies to ensure competitiveness in the market, leveraging data-driven insights to enhance employee satisfaction and retention.
- Accelerate digital transformation by expanding paperless processes, streamlining records management, and eliminating inefficiencies through continuous process improvement initiatives.

Goal 1.4 – Organizational Preparedness: Continue progressive strategies to attract and retain high-performing staff.

- Implement recommendations of the FY 2025/26 comprehensive compensation study.
- Expand leadership development initiatives and succession planning efforts to ensure a strong talent pipeline and the seamless transfer of institutional knowledge.

Goal 1.5 – Organizational Preparedness: Maintain staffing levels that are consistent with the community's goals.

- Continue to implement innovative recruitment strategies to attract and retain top talent while aligning workforce planning with organizational goals and future needs.

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Human Resources	6.0	8.0	9.0	10.0	10.0
Department FTE	**6.0**	**8.0**	**9.0**	**10.0**	**10.0**

FTE Changes

FY 2026/27: No FTE Changes

FY 2025/26: Added 1.0 FTE, a HR Specialist to better serve and support the needs of the Town employees.

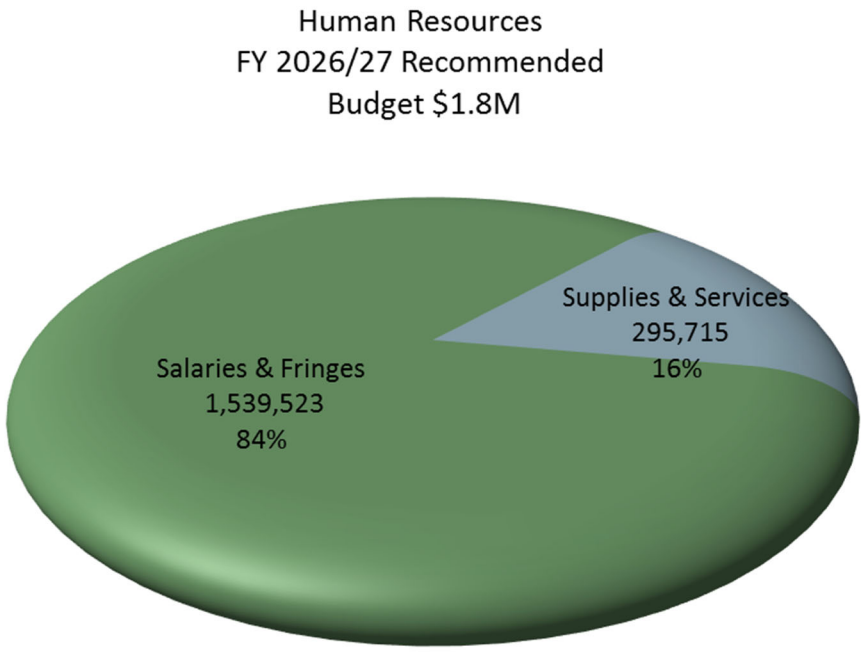
FY 2024/25: Added 1.0 FTE, a HR Specialist to support the growing number of Town employees in Parks, Aquatics, and Public Safety.

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

FY 2022/23: Added 1.0 FTE, a 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, a HR Analyst, as the Town continues to grow with the addition of the new Police Department.

Human Resources



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Dept Support Cost Recovery Revenue	225,968	225,968	669,325	604,061	519,386	(84,675)	(14%)
General Fund	683,783	860,257	756,884	1,252,318	1,315,852	63,534	5%
Total	***$ 909,752***	***$ 1,086,225***	***$ 1,426,209***	***$ 1,856,379***	***$ 1,835,238***	***$ (21,141)***	***(1%)***
$ Change from Prior		**$ 176,473**	**$ 339,984**	**$ 430,170**	**$ (21,141)**		
% Change from Prior		**19%**	**31%**	**30%**	**(1%)**		

Expenditure by Type

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	773,006	951,031	1,194,244	1,432,133	1,539,523	107,390	7%
Supplies & Services	136,746	135,194	231,966	424,246	295,715	(128,531)	(30%)
Division Total	***$ 909,752***	***$ 1,086,225***	***$ 1,426,209***	***$ 1,856,379***	***$ 1,835,238***	***$ (21,141)***	***(1%)***
$ Change from Prior		**$ 176,473**	**$ 339,984**	**$ 430,170**	**$ (21,141)**		
% Change from Prior		**19%**	**31%**	**30%**	**(1%)**		

Human Resources

Budget Notes and Changes

Salaries & Fringes:

In FY 2026/27 there is an increase of $107k or 7% in salaries and fringes. The personnel budget includes a market increase of 3%, as well as a merit allowance of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statue).

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 2026/27 supplies and services budget for this division reflects a decrease of $128k or 30% primarily due to the elimination of one-time funding, including the Town-wide compensation study.

Human Resources

Program Performance – Human Resources

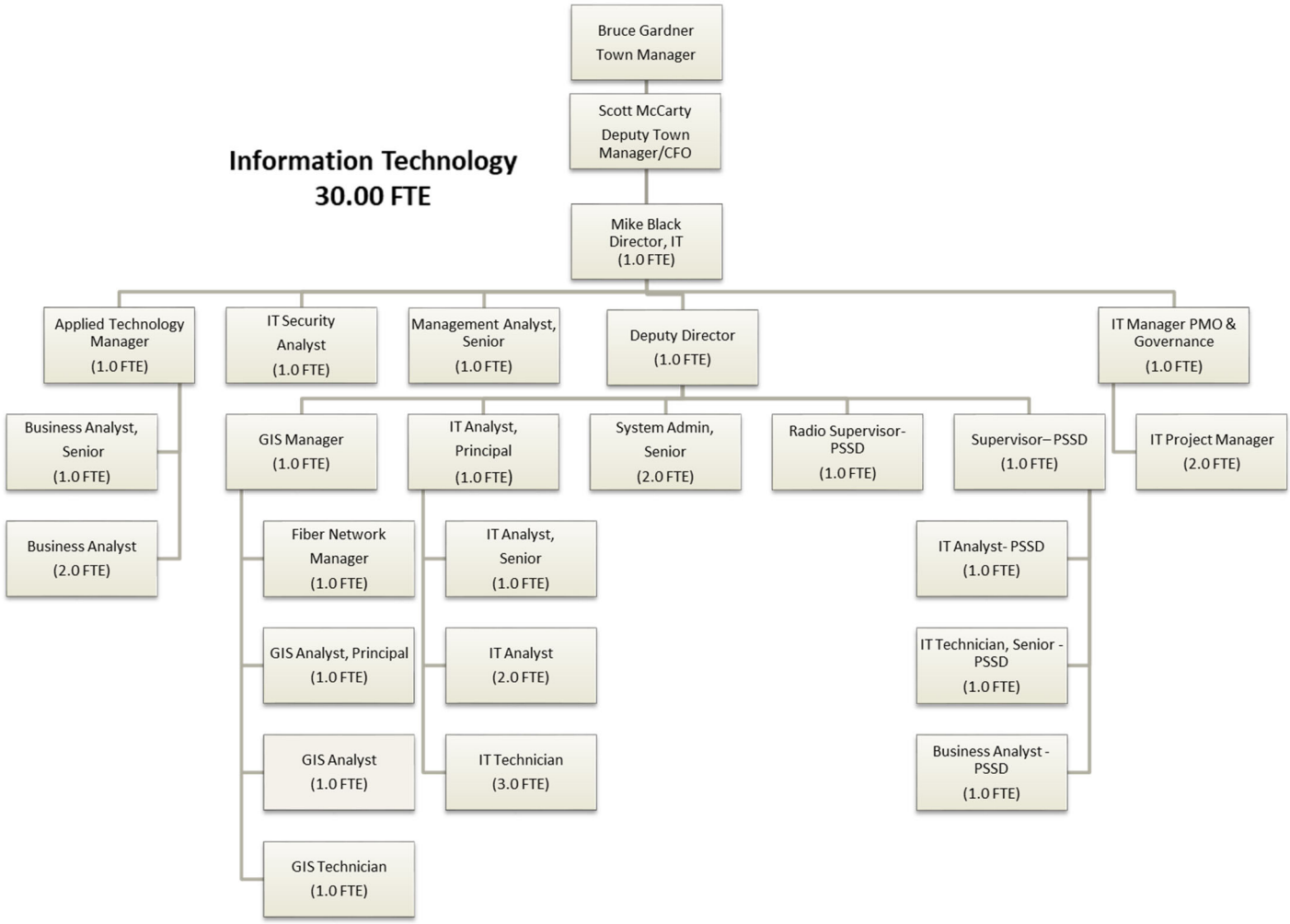
Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Organizational Preparedness	Percent of employee performance reviews completed on schedule (1)	96%	90%	90%	90%
	Average number of applications received per external recruitment (2)	80	75	70	75
	Average number of days to fill vacant non-Public Safety external recruitment (3)	60	50	50	50
	Average number of days to fill vacant internal recruitment (4)	21	25	23	25
	Turnover rate of full-time employees (5)	5.66%	<7%	5%	<7%
	Number of worker's compensation claims due to injury (6)	91	<70	106	<70

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 applications received for external recruitments has slightly increased and is reflective of the current job and labor markets.
3. Average number of days to fill vacant external recruitments remain on target and consistent with prior years. Target is set for 42 days - 6 weeks or less.
4. Average number of days to fill vacant internal recruitment remain on target and consistent with prior years. Target is set for 25 days - 3.5 weeks or less.
5. Turnover rate excludes employees who left due to retirement and before completion of trial period.
6. With the addition of the Police Department (with a go live date of 1/11/2021), as well as, expansion of the Parks and Recreation Department (Spring 2025) and the physicality and nature of the work, the number of workers' compensation claims have doubled and are expected to increase as the departments continue to expand.

TOWN OF QUEEN CREEK
ARIZONA

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, desktop and application support, geographic information systems (GIS), technology-use training, backups and data retention, fiber management 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 Delivers exceptional value through agility and strong partnership by providing quality services to our community.

Information Technology

Strategic Priorities

Effective Government



Secure Future



Superior Infrastructure



FY 2026/27 Corporate Strategic Plan and Objectives

Goal 4.8 –Infrastructure & Asset Planning: Continue to work with technology providers to provide services Town-wide (cell phone, internet, and fiber services, etc.)

- Improve and enhance the Town's IT services to streamline processes, reduce response times, and deliver exceptional value to our stakeholders.

Goal 4.9 – Infrastructure & Asset Planning: Implement recommendations and strategies of the FY 2026/27 Information Strategic Plan (ITSP).

- Strengthen leadership by strategy, communication, and governance while aligning with business departmental goals.
- Foster a collaborative mindset, achieving a shared vision with a commitment to accountability and efficiency.
- Re-evaluate existing technologies followed by evaluating and implementing new technologies with a focus on innovation and automation to offset business challenges.
- Proactively secure and protect the Town's data and assets using procedures, policies, training and leading-edge tools to prepare the business and litigate risk of unforeseen disasters and threats.
- Optimize spending by maximizing the use of existing technologies, ensuring full utilization before introducing new solutions and compliance with standards and regulations.
- Improve and enhance the Town's IT services to streamline processes, reduce response times, and deliver exceptional value to our stakeholders.

Information Technology

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Information Technology	17.0[1]	21.0[1]	27.0[1]	26.0[1]	26.0[1]
Public Safety Support	-	-	-	4.0	4.0
Department FTE	**17.0**	**21.0**	**27.0**	**30.0**	**30.0**

[1]1.6 FTE Funded by Enterprise

FTE Changes

FY 2026/27: No FTE Changes

FY 2025/26: Added 4.0 FTE, one Supervisor- PSSD, one IT Analyst- PSSD, one IT Technician- PSSD, and one Radio Supervisor- PSSD. One Business Analyst was reassigned to Finance to better support the department and the day-to-day operations.

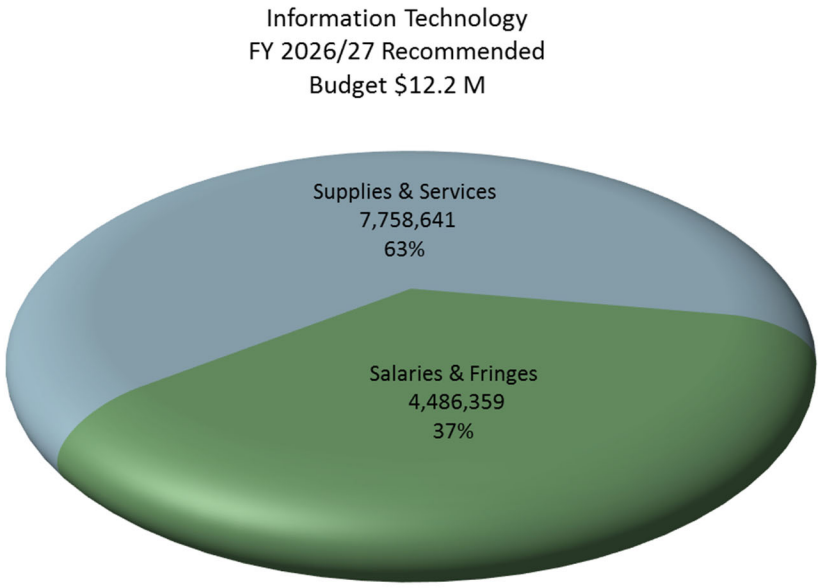
FY 2024/25: Added 6.0 FTE, one Systems Administrator, Senior, one Fiber Network Manager, one IT Business Analyst, and three IT Technicians to support the Town's Recreation and Aquatic Facility and expanding Police Department.

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

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

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

Information Technology



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Dept Support Cost Recovery	2,224,574	3,223,517	3,463,490	3,691,293	3,553,100	(138,193)	(4%)
General Fund	3,950,921	4,614,638	5,456,291	8,535,210	8,691,900	156,690	2%
Total	***$ 6,175,495***	***$ 7,838,155***	***$ 8,919,781***	***$ 12,226,503***	***$ 12,245,000***	***$ 18,497***	***0%***
$ Change from Prior		**$ 1,662,660**	**$ 1,081,626**	**$ 3,306,722**	**$ 18,497**		
% Change from Prior		**27%**	**14%**	**37%**	**0%**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,968,826	2,637,367	3,352,071	4,420,916	4,486,359	65,443	1%
Supplies & Services	4,206,669	5,200,788	5,567,709	7,805,587	7,758,641	(46,946)	(1%)
Department Total	***$ 6,175,495***	***$ 7,838,155***	***$ 8,919,781***	***$ 12,226,503***	***$ 12,245,000***	***$ 18,497***	***0%***
$ Change from Prior		**$ 1,662,660**	**$ 1,081,626**	**$ 3,306,722**	**$ 18,497**		
% Change from Prior		**27%**	**14%**	**37%**	**0%**		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Information Technology	6,175,495	7,838,155	8,919,781	11,590,516	11,697,484	106,968	1%
Public Safety Support Division	-	-	-	635,987	547,516	(88,471)	(14%)
Department Total	***$ 6,175,495***	***$ 7,838,155***	***$ 8,919,781***	***$ 12,226,503***	***$ 12,245,000***	***$ 18,497***	***0%***
$ Change from Prior		**$ 1,662,660**	**$ 1,081,626**	**$ 3,306,722**	**$ 18,497**		
% Change from Prior		**27%**	**14%**	**37%**	**0%**		

Information Technology

Program Operating Budget – Information Technology

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,968,826	2,637,367	3,352,071	3,844,409	3,969,518	125,109	3%
Supplies & Services	4,206,669	5,200,788	5,567,709	7,746,107	7,727,966	(18,141)	(0%)
Division Total	***$ 6,175,495***	***$ 7,838,155***	***$ 8,919,781***	***$ 11,590,516***	***$ 11,697,484***	***$ 106,968***	***1%***
$ Change from Prior		**$ 1,662,660**	**$ 1,081,626**	**$ 2,670,735**	**$ 106,968**		
% Change from Prior		**27%**	**14%**	**30%**	**1%**		

Budget Notes and Changes

Salaries & Fringes:

The FY 2026/27 personnel budget reflects an increase of $125k or 3%. This increase is partly attributed to reallocating the full cost of a GIS Analyst to the Information and Technology division. The salaries and fringes budget also include a market increase of 3% and a merit allowance of up to 3% for employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Information Technology Department is a core support unit for the Town organization. Staff collaborate closely with the Town Council and all departments to identify and implement technological solutions that effectively address their unique needs and contribute to the overall success of the Town's strategic initiatives. The FY 2026/27 supplies and service budget has been developed to supply necessary tools and resources towards operational growth, and upcoming projects.

To ensure robust and secure IT operations, the following adjustments have been made to the supplies and services budget, a total decrease of $18k from the previous fiscal year.

- Eliminating one-time funding: Streamlining budget allocations by removing temporary funding sources and analyzing the current use and effectiveness of existing applications and software.
- Strategic Investments: Increasing funding for enhanced cybersecurity measures across the entire Town and strategic planning to proactively address future IT needs.
- Infrastructure and Operational Growth: Reflecting the increasing demands of new systems, applications, and staff, as well as rising license costs and inflation.
- Critical Upgrades: Investing in new Town-wide applications, maintenance, and equipment crucial for operational efficiency and safety.
- Communication-Infrastructure: Ensuring reliable and cost-effective internet and telephone services and Town owned fiber for all new Town facilities.

Additional one-time budget requests totaling $134K have been included in the FY 2026/27 IT supplies and services budget, including a placeholder for the entire organization to address new FTE hardware/software requests, equipment purchases, system improvement projects, and software upgrades.

Information Technology

Annual Funding:
Each year the Town sets aside a fixed amount totaling $425K within the Information Technology Operating Budget to be used for ongoing repairs, maintenance, and replacement of critical operating assets.

- Switch Repair / Replacement
- Server Repair / Replacement
- Wireless Security Refresh/ Replacement
- Conference Room Repairs / Replacement
- Council Chambers Repair / Replacement

This year will include an additional budget of $250k within the Information Technology Operating Budget to be used for ongoing fiber network repairs and maintenance.

- Repair / Replace aging infrastructure
- Emergency repair work

Program Performance – Information Technology

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Infrastructure & Asset Planning	Overall satisfaction with ITs ability to support employee needs	89%	90%	91%	90%
	Satisfaction with reliability of communication systems and networks	87%	90%	88%	90%
	Satisfaction that organizational devices and data are properly secured	88%	90%	90%	90%
	Satisfaction with responsiveness and effectiveness of the Service Desk	92%	90%	94%	90%

Information Technology

Program Operating Budget – Public Safety Support Division

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	-	-	-	576,507	516,841	(59,666)	(10%)
Supplies & Services	-	-	-	59,480	30,675	(28,805)	(48%)
Division Total	***$ -***	***$ -***	***$ -***	***$ 635,987***	***$ 547,516***	***$ (88,471)***	***(14%)***
$ Change from Prior		$ -	$ -	$ 635,987	$ (88,471)		
% Change from Prior		-	-	-	(14%)		

Budget Notes and Changes

Salaries & Fringes:

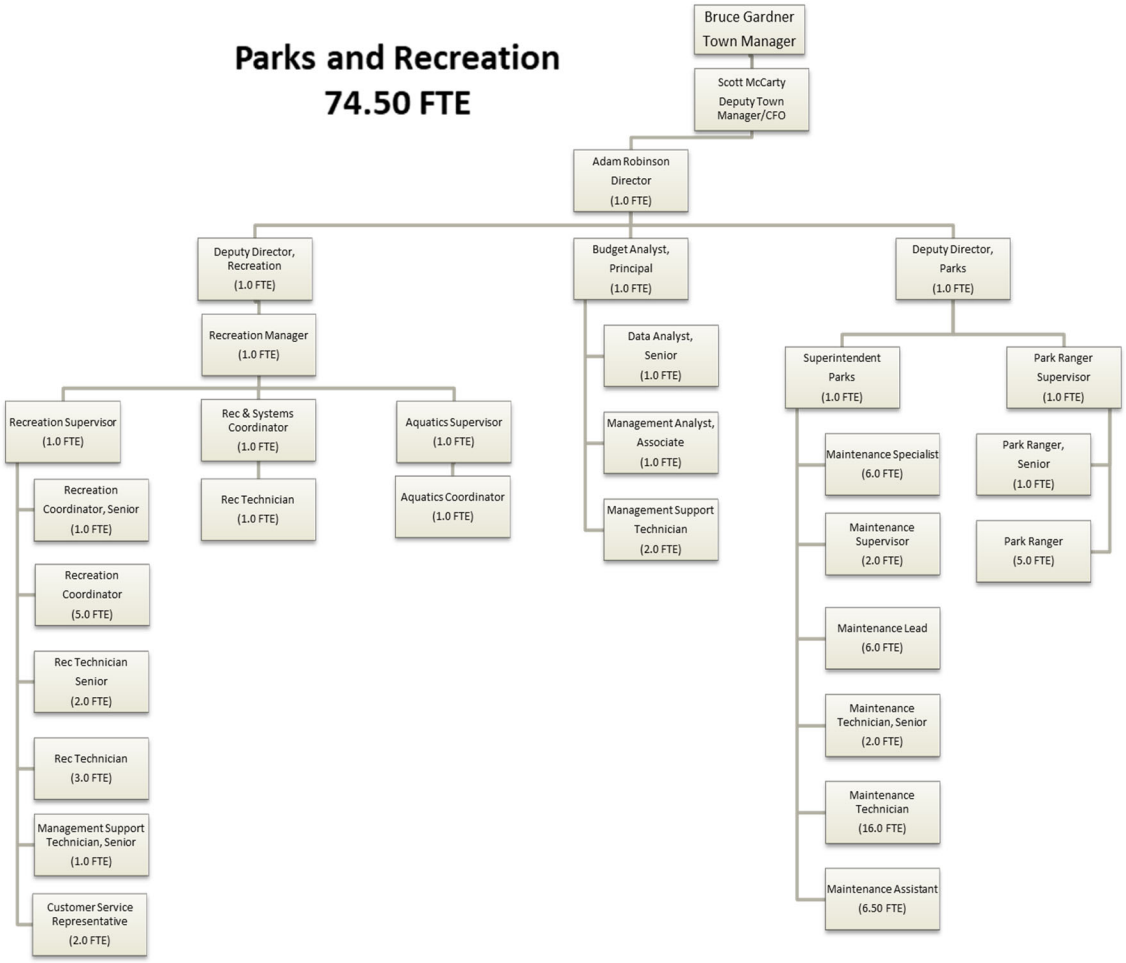
The Public Safety Support Division was established in FY 2025/26, where 4.0 FTE were funded. The decrease of $59k or 10% is tied directly to the changes in personnel fringe and benefit costs. This division directly supports the Town's Police and Fire & Medical departments. As these departments expand to meet the needs of a growing population, they face more complex public safety challenges. Additional IT support is essential to ensure that these departments can maintain the reliability and efficiency of their operations, integrate new technologies, and continue to deliver timely, effective emergency services. The personnel budget does include a market increase of 3% and a merit allowance of up to 3% for employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The supplies and services portion of the budget indicates a decrease of $28k or 48%. The decrease is attributed to the elimination of one-time funding for onboarding a new team of four FTEs in FY 2025/26.

TOWN OF QUEEN CREEK
ARIZONA

Parks and Recreation



Department Description and Programs

The Parks and Recreation Department merges recreation, aquatics, parks maintenance, and park rangers into a single unit focused on enhancing the quality of life for residents.

In FY 2025/26, the Town completed the first year of resident only operations at the recreation and aquatic center with stronger than anticipated membership and day pass revenue. In the next year, the Town will continue to fine tune operations at the new facilities to match the needs of Queen Creek residents, see growth to Town and non-Town events, and anticipate higher use/demand of parks and trails. This includes starting the process of updating the Parks and Recreation Master Plan to reestablish levels of service standards for park acres and assess amenities, facilities and programs.

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

Department Mission

We honor our past and embrace our future in being the best place to LIVE, PLAY, and LEARN! We create an active, fit, healthy, and connected Queen Creek community, where an outstanding quality of life is supported by access to high quality facilities, parks, trails, and a wide variety of engaging programs for all ages and interests.

Parks and Recreation

Strategic Priorities

Secure Future



Safe Community



Superior Infrastructure



Quality Lifestyle



FY 2026/27 Corporate Strategic Plan and Objectives

Goal 2.8 – Community Safety & Resilience: Continue the Park Ranger Division's role in promoting safe, enjoyable, and environmentally responsible use of the town's parks by strengthening patrol operations, expanding educational outreach, safeguarding natural resources, and fostering strong community partnerships to support sustainable recreation.

- Provide and maintain high-quality, safe parks, trails and amenities to create a strong sense of community.

Goal 2.9 – Community Safety & Resilience: Utilize structured recreation and aquatic opportunities to support the development of swim lesson and water safety programs that prioritize water survivability for all residents and reduces water-related deaths.

Goal 3.11 – Community Involvement: Continue to build and expand the comprehensive teen program that offers a variety of activities and events tailored to the interests of Queen Creek teens. These programs will foster social connections, promote positive youth development, and provide opportunities for skill-building and leadership development.

Goal 4.3 – Environment: Establish a connected system of bicycle lanes, walkways, multi-use paths, and trails to provide residents with safe and convenient ways to recreate, explore, and enjoy their neighborhoods and adjacent networks (neighboring jurisdictions, county trail networks).

- Continue working with Capital Improvement Administration to connect multi-use paths and trails to neighboring jurisdictions and county trail networks.

Goal 5.2 – Community Involvement: Continue the evolution of the Queen Creek Hometown Christmas event into a seasonal celebration by expanding this event into a multi-week celebration featuring diverse holiday-themed activities and events through partnerships, coalitions, and creative programming.

Goal 5.3 – Environment: Preserve and enhance the Town's natural resources with a focus on planning, development, and stewardship of washes, San Tan Mountains, and open space.

Parks and Recreation

Goal 5.5 – Community Involvement: Through the process of updating the Parks and Recreation Master Plan, expand and diversify recreational offerings to attract a greater number of youth participants, promoting physical activity, social engagement, and skill development.

- 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 and targeted outreach programs.
- Continue advancements in parks, trails and open space design by encouraging frequent use by members of the community.

Parks and Recreation

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Recreation Annex/Admin	10.25	13.00	14.00	15.00[1]	15.00[1]
Aquatics Center	1.00	1.00	2.00	2.00[2]	2.00[2]
Recreation Center	1.00	2.00	11.00	11.00	11.00[3]
Park Ranger	5.00	5.00	6.00	6.00	6.00
Parks & Ground Maintenance	26.50	39.50	39.50	40.50	40.50
Department FTE	**43.75**	**60.50**	**72.50**	**74.50**	**74.50**

[1]FTE count does not include pooled positions for seasonal employees, which currently calculates to 11.00 FTEs.
[2]FTE count does not include pooled positions for seasonal employees, which currently calculates to 26.73 FTEs.
[3]FTE count does not include pooled positions for seasonal employees, which currently calculates to 25.47 FTEs.

FTE Changes

FY 2026/27: Added an additional 4,188 budget hours for part-time/seasonal employees to support the Recreation and Aquatic Facility.

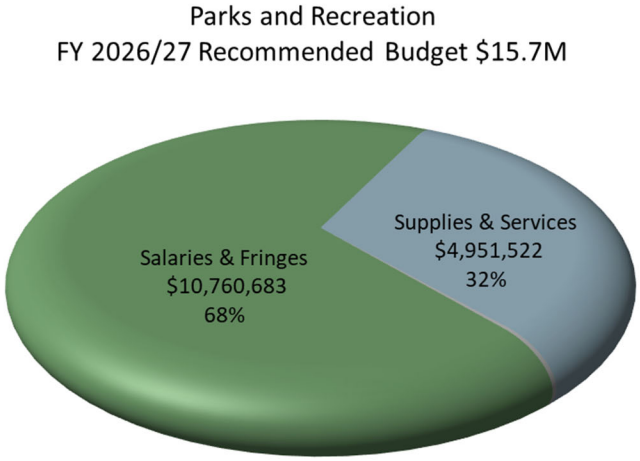
FY 2025/26: Added 1.0 new FTE, a Maintenance Lead for the Trails Team in the Parks Maintenance division plus an additional 9,610 budget hours for part-time/seasonal employees to support the opening of the new Recreation and Aquatic Center. Parks and Recreation also added 1.0 new FTE, a Deputy Director, Recreation during the mid-year budget adjustment.

FY 2024/25: Added a total of 7.0 new FTEs at the beginning of the year, plus an additional 98,959 budget hours for part-time/seasonal employees to support the opening of the new Recreation and Aquatic Facility. Parks and Recreation also added 4.0 FTEs during mid-year to support the opening of the Recreation and Aquatic Center.

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

FY 2022/23: Added 3.25 FTE, a Deputy Director position to provide oversight for the Parks & Recreation functions as new parks are added an Aquatics Supervisor; an increase in part-time hours for a PT Recreation Tech position, equivalent to 0.25 FTEs; a Recreation Coordinator position was added at the mid-year in preparation for the parks expansion program. The Parks & Ground Maintenance division was also moved from Public Works to Community Services.

Parks and Recreation



Funding Source

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Direct Revenues	$ 1,000,473	$ 857,315	$ 1,927,454	$ 2,104,930	$ 2,670,500	$ 565,570	27%
General Fund	$ 4,268,118	$ 7,060,825	$ 12,148,015	$ 14,405,904	$ 13,081,705	$ (1,324,199)	(9%)
Total	***$ 5,268,590***	***$ 7,918,140***	***$ 14,075,470***	***$ 16,510,834***	***$ 15,752,205***	***$ (758,629)***	***(5%)***
$ Change from Prior		**$ 2,649,549**	**$ 6,157,330**	**$ 2,435,364**	**$ (758,629)**		
% Change from Prior		**50%**	**78%**	**17%**	**(5%)**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 3,859,858	$ 5,087,130	$ 7,649,202	$ 10,401,067	$ 10,760,683	$ 359,616	3%
Supplies & Services	$ 1,384,907	$ 1,909,011	$ 3,049,574	$ 4,980,301	$ 4,951,522	$ (28,779)	(1%)
Capital Outlay	$ 23,825	$ 921,999	$ 3,376,694	$ 1,129,465	$ 40,000	$ (1,089,465)	(96%)
Department Total	***$ 5,268,590***	***$ 7,918,140***	***$ 14,075,470***	***$ 16,510,834***	***$ 15,752,205***	***$ (758,629)***	***(5%)***
$ Change from Prior		**$ 2,649,549**	**$ 6,157,330**	**$ 2,435,364**	**$ (758,629)**		
% Change from Prior		***50%***	***78%***	***17%***	**(5%)**		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Recreation Annex/Admin	$ 1,961,991	$ 2,423,974	$ 2,887,917	$ 3,527,434	$ 3,563,580	$ 36,146	1%
Aquatics Center	$ -	$ 99,085	$ 695,454	$ 2,099,856	$ 2,255,524	$ 155,668	7%
Recreation Center	$ -	$ 120,636	$ 4,379,210	$ 3,505,691	$ 3,251,900	$ (253,791)	(7%)
Park Rangers	$ 345,798	$ 450,052	$ 649,099	$ 757,447	$ 791,306	$ 33,859	4%
Parks Maintenance	$ 2,960,801	$ 4,824,393	$ 5,463,789	$ 6,620,406	$ 5,889,895	$ (730,511)	(11%)
Department Total	***$ 5,268,590***	***$ 7,918,140***	***$ 14,075,470***	***$ 16,510,834***	***$ 15,752,205***	***$ (758,629)***	***(5%)***
$ Change from Prior		**$ 2,649,549**	**$ 6,157,330**	**$ 2,435,364**	**$ (758,629)**		
% Change from Prior		**50%**	**78%**	**17%**	**(5%)**		

Parks and Recreation

Program Operating Budget – Parks Maintenance

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 2,110,648	$ 2,850,622	$ 3,443,387	$ 3,727,808	$ 3,736,595	$ 8,787	0%
Supplies & Services	$ 826,328	$ 1,213,014	$ 1,809,552	$ 2,144,500	$ 2,113,300	$ (31,200)	(1%)
Capital Outlay	$ 23,825	$ 760,757	$ 210,850	$ 748,098	$ 40,000	$ (708,098)	(95%)
Division Total	***$ 2,960,801***	***$ 4,824,393***	***$ 5,463,789***	***$ 6,620,406***	***$ 5,889,895***	***$ (730,511)***	***(11%)***
$ Change from Prior		**$ 1,863,591**	**$ 639,396**	**$ 1,156,616**	**$ (730,511)**		
% Change from Prior		**63%**	**13%**	**21%**	**(11%)**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Parks Maintenance division is responsible for the maintenance and appearance of all Town parks, trails, washes and Town-owned facilities. In FY 2026/27, the Parks Maintenance supplies and services budget reflect a net decrease of $31k (1%) and can be attributed to some of the following significant items:

- Reduction in Repair/Maintenance by $25k for the Ballfield Lighting (reallocated to Park Rangers budget)

Capital Outlay:

The Parks Maintenance capital outlay budget reflects a net decrease of $654k (94%) and can be attributed to the following:

- Drywell Installation project budgeted for $97k that will not carry forward into FY27
- Founders Park Playground Equipment budgeted for $597k
- The division is reallocating $40k for laser leveling equipment

Annual Funding:

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

- Repair or replace aging park amenities like trash receptacles, benches, signage, etc.
- Repair or replace aging maintenance equipment like irrigation controllers, playground equipment, water features, playground surfacing, etc.
- Other projects related to ongoing maintenance of aging park facilities like painting splash pad features, fence repairs, etc.

Parks and Recreation

Program Performance – Parks Maintenance

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percent of scheduled playground inspections completed on time	55%	95%	92%	95%
Image & Identity	Service Ticket turnaround time	12 Business Days	7 Business Days	9 Business Days	7 Business Days

Parks and Recreation

Program Operating Budget – Recreation Annex/Admin

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,420,279	$ 1,687,622	$ 2,173,221	$ 2,732,509	$ 2,756,680	$ 24,171	1%
Supplies & Services	$ 541,712	$ 660,040	$ 714,696	$ 794,925	$ 806,900	$ 11,975	2%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	-
Division Total	***$ 1,961,991***	***$ 2,347,662***	***$ 2,887,917***	***$ 3,527,434***	***$ 3,563,580***	***$ 36,146***	***1%***
$ Change from Prior		**$ 385,671**	**$ 540,255**	**$ 639,518**	**$ 36,146**		
% Change from Prior		**20%**	**23%**	**22%**	**1%**		

Budget Notes and Changes

Salaries & Fringes:

Salaries and Fringes include a total of 22,886 budget hours in part-time/ seasonal employees to continue the support and service at the recreation annex facility. Personnel budget includes a market increase of 3% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Recreation Services division is responsible for the operations of recreation programming and partnerships, special events, special interest classes, youth sports, community outreach programs including senior adult programs, and reservations and rentals.

Program Performance – Recreation Annex/Admin

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percent of residents rating service related to community parks and recreation services as “good” or “excellent”	N/A	95%	88%	N/A
	Total number of Special Interest Class (SIC) participants	5,595	7,500	7,000	7,500
Image & Identity	Percent of recreation program users rating overall satisfaction with quality of program as “good” or “excellent”	93%	95%	100%	90%
	Percent of special event permit process participants ranking the process as “good” or “excellent”	87%	90%	85%	85%

Parks and Recreation

Program Operating Budget – Aquatics

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ 99,085	$ 527,117	$ 1,301,583	$ 1,481,283	$ 179,700	14%
Supplies & Services	$ -	$ -	$ 168,338	$ 798,273	$ 774,241	$ (24,032)	(3%)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	-
Division Total	***$ -***	***$ 99,085***	***$ 695,454***	***$ 2,099,856***	***$ 2,255,524***	***$ 155,668***	***7%***
$ Change from Prior		**$ 99,085**	**$ 596,369**	**$ 1,404,402**	**$ 155,668**		
% Change from Prior		**-**	**-**	**202%**	**7%**		

Budget Notes and Changes

Salaries & Fringes:

Salaries and Fringes include a total of 55,595 budget hours in part-time/ seasonal employees to support the opening of the new Aquatic facility. The personnel budget includes a market increase of 3% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Aquatics division is responsible for the programming, operation and maintenance of the Town Aquatic Center. Program offerings include learn to swim lessons, water safety education, aquatic fitness, open swim and other water recreation opportunities. In FY 2026/27 the supplies and services budget reflects a net decrease of $24k (3%) and are attributed to some of the following significant items:

- Reduction in credit card fees by $12k
- Reduction in subscription costs by $7.8k
- Reduction in community outreach programs by $2.4k
- Reduction in safety supplies costs by $3.5k

Program Performance – Aquatics

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Swim lesson participants rating the program as “good” or “excellent”	72%	90%	85%	90%
Image & Identity	Open swim days that reach capacity	0%	50%	5%	15%

Parks and Recreation

Program Operating Budget – Recreation Center

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ 35,705	$ 885,147	$ 1,962,860	$ 2,101,769	$ 138,909	7%
Supplies & Services	$ -	$ -	$ 328,219	$ 1,161,463	$ 1,150,131	$ (11,332)	(1%)
Capital Outlay	$ -	$ 84,931	$ 3,165,845	$ 381,368	$ -	$ (381,368)	(100%)
Division Total	***$ -***	***$ 120,636***	***$ 4,379,210***	***$ 3,505,691***	***$ 3,251,900***	***$ (253,791)***	***(7%)***
$ Change from Prior		**$ 120,636**	**$ 4,258,574**	**$ (873,519)**	**$ (253,791)**		
% Change from Prior		-	-	**(20%)**	**(7%)**		

Budget Notes and Changes

Salaries & Fringes:

Salaries and Fringes include a total of 57,162 budget hours in part-time/ seasonal employees to support the opening of the new Parks and Recreation Center. The Personnel budget includes a market increase of 3% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Recreation Center is responsible for the programming and operation of the Town Recreation Center. Program offerings include teen recreation programming, special events, special interest classes, adult and youth sports, fitness center, fitness classes, walking track, drop-in sport courts, and reservations and rentals. In FY 2026/27 the supplies and services budget reflects a decrease of $11k (1%).

Program Performance – Recreation Center

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Number of visits to the Recreation & Aquatic Center	45,600	100,000	125,000	130,000
Image & Identity	Members rating the facility as “good” or “excellent”	N/A	1	1	90%

Parks and Recreation

Program Operating Budget – Park Rangers

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 328,931	$ 414,095	$ 620,330	$ 676,307	$ 684,356	$ 8,049	1%
Supplies & Services	$ 16,867	$ 35,957	$ 28,769	$ 81,140	$ 106,950	$ 25,810	32%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	-
Division Total	***$ 345,798***	***$ 450,052***	***$ 649,099***	***$ 757,447***	***$ 791,306***	***$ 33,859***	***4%***
$ Change from Prior		**$ 104,254**	**$ 199,047**	**$ 108,348**	**$ 33,859**		
% Change from Prior		-	-	**17%**	**4%**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budget includes a market increase of 3% and a merit allowance of up to 3%, depending on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Park Ranger division is responsible for patrolling and maintaining the Town of Queen Creek's parks and trails systems to ensure safe environments for Queen Creek residents and visitors alike. In FY 2025/26 the supplies and services budget reflect an increase of $25k (32%) and is attributed to the following:

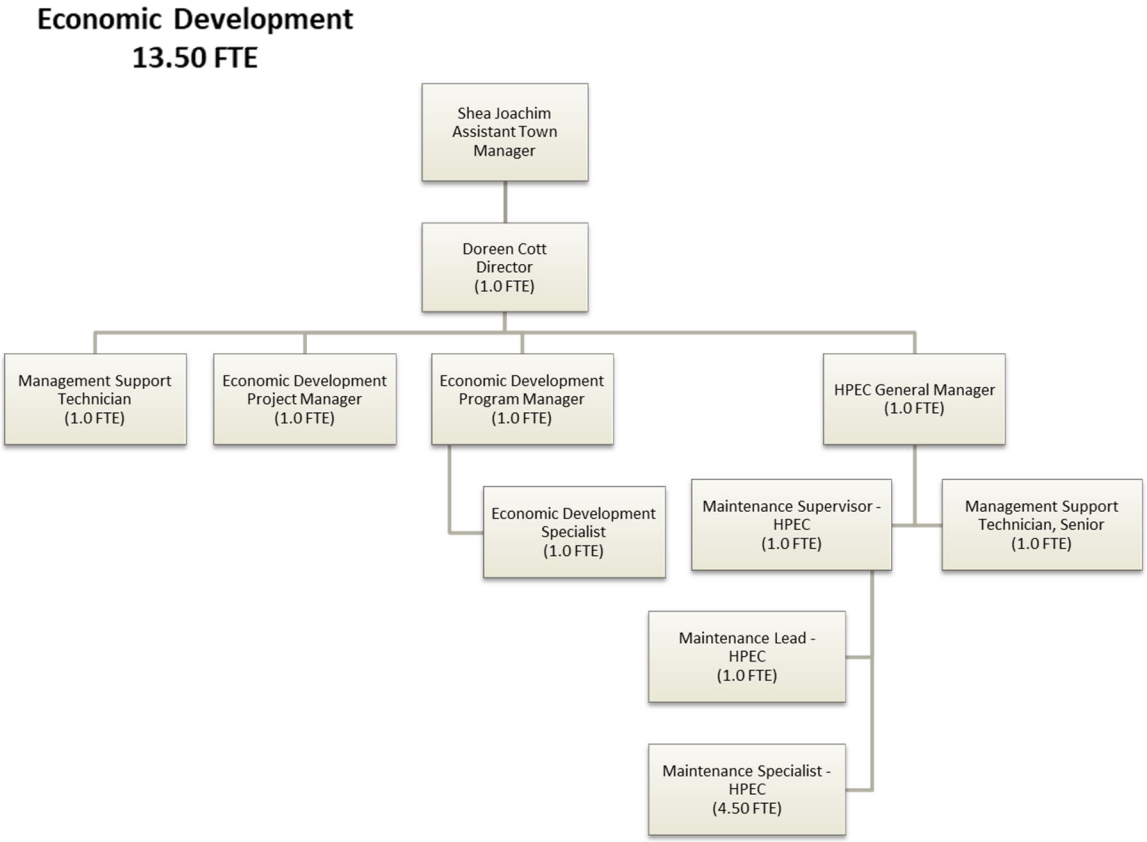
- Reallocating budget from Park Maintenance to Park Rangers in the amount of $25k for the Ballfield Lighting.

Program Performance – Park Rangers

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Total Number of Educational Contacts	N/A	1,200	450	500
Public Safety	Percentage of Staff Patrol Time	N/A	75%	77%	75%

TOWN OF QUEEN CREEK
ARIZONA

Economic Development



Department Description and Programs

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

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

Department Mission

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

Strategic Priorities

Secure Future

Quality Lifestyle

Economic Development

FY2026/27 Corporate Strategic Plan and Objectives

- **Goal 3.5** – Land Use and Economic Development: Work with the ASLD and property owners in the northern tier on a branding strategy for this key area and continue to market Queen Creek's industrial opportunities.
- **Goal 3.7** – Land Use and Economic Development: Generate more economic synergy within the Town Center and Downtown Core; enhance the sense of place and attract additional investment through implementation of the Town Center Plan and the Downtown Core Art and Placemaking Master Plan.
- **Goal 3.8** – Land Use and Economic Development: Implement strategies outlined in the updated Economic Development Strategic Plan to attract private investment and foster job creation by focusing on product development; Town center development; business attraction/retention; entrepreneurship/innovation; and marketing/communication.
- **Goal 3.10** – Land Use and Economic Development: Implement the strategies and objectives outlined in the Horseshoe Park & Equestrian Centre (HPEC) Five Year Strategic Plan designed to decrease the gap between HPEC's operating expenses and revenues and add new revenue streams to support growth of the facility.

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Economic Development	5.00	5.00	5.00	5.00	5.00
Horseshoe Park Equestrian Centre	8.00	9.00	9.00	8.50	8.50
Department FTE	**13.00**	**14.00**	**14.00**	**13.50**	**13.50**

FTE Changes

FY2026/27: No FTE Changes.

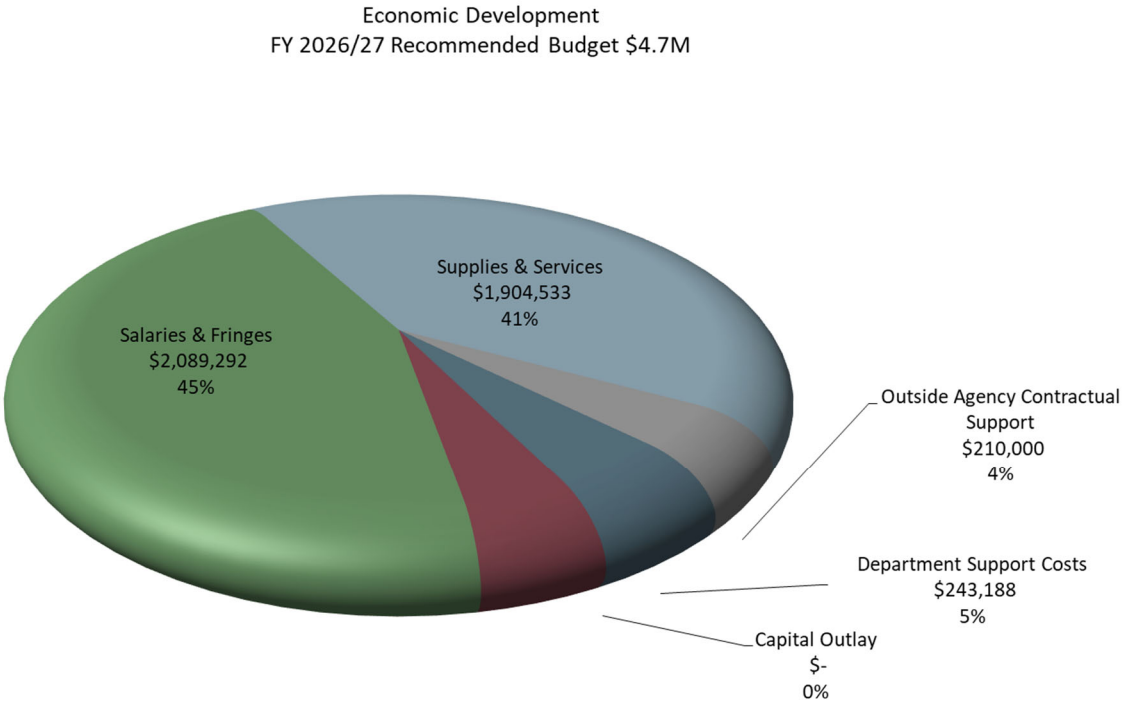
FY 2025/26: Facilities position moved from HPEC to Public Works (Facilities)

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

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

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

Economic Development



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Horseshoe Park Equestrian Centre Revenues	$ 1,169,476	$ 1,282,359	$ 1,544,848	$ 1,361,895	$ 1,593,992	$ 232,097	17%
General Fund	$ 2,518,519	$ 2,782,170	$ 3,074,781	$ 4,341,032	$ 3,066,864	$ (1,274,168)	(29%)
Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		**$ 376,533**	**$ 555,101**	**$ 1,083,298**	**$ (1,042,071)**		
% Change from Prior		**10%**	**14%**	**23%**	**(18%)**		

Expenditure by Fund

Fund	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Horseshoe Park Equestrian Centre	$ 2,504,001	$ 2,937,144	$ 3,253,158	$ 3,882,452	$ 3,160,218	$ (722,234)	(19%)
General Fund	$ 1,183,995	$ 1,127,384	$ 1,366,471	$ 1,820,475	$ 1,500,638	$ (319,837)	(18%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		**$ 376,533**	**$ 555,101**	**$ 1,083,298**	**$ (1,042,071)**		
% Change from Prior		**10%**	**14%**	**23%**	**(18%)**		

Economic Development

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,652,114	$ 1,764,903	$ 1,911,611	$ 2,301,371	$ 2,089,292	$ (212,079)	(9%)
Supplies & Services	$ 1,125,561	$ 1,296,151	$ 1,555,518	$ 2,109,509	$ 1,904,533	$ (204,976)	(10%)
Outside Agency Contractual Support	$ 208,750	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ -	0%
Department Support Costs	$ 164,076	$ 189,407	$ 193,092	$ 199,055	$ 243,188	$ 44,133	22%
Capital Outlay	$ 242,273	$ 312,337	$ 535,539	$ 668,351	$ -	$ (668,351)	(100%)
Subtotal Expenses	***$ 3,392,773***	***$ 3,772,799***	***$ 4,405,760***	***$ 5,488,286***	***$ 4,447,013***	***$ (1,041,273)***	***(19%)***
Transfers Out - Debt Service	$ 295,223	$ 291,729	$ 213,869	$ 214,641	$ 213,843	$ (798)	(0%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		**$ 376,533**	**$ 555,101**	**$ 1,083,298**	**$ (1,042,071)**		
% Change from Prior		**10%**	**14%**	**23%**	**(18%)**		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Economic Development	$ 1,183,995	$ 1,127,384	$ 1,366,471	$ 1,820,475	$ 1,500,638	$ (319,837)	(18%)
Horseshoe Park Equestrian Centre	$ 2,504,001	$ 2,937,144	$ 3,253,158	$ 3,882,452	$ 3,160,218	$ (722,234)	(19%)
Department Total	***$ 3,687,996***	***$ 4,064,528***	***$ 4,619,629***	***$ 5,702,927***	***$ 4,660,856***	***$ (1,042,071)***	***(18%)***
$ Change from Prior		**$ 376,533**	**$ 555,101**	**$ 1,083,298**	**$ (1,042,071)**		
% Change from Prior		**10%**	**14%**	**23%**	**(18%)**		

Economic Development

Program Operating Budget – Economic Development

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised: Dollar Change	From Prior Revised: % Change
Salaries & Fringes	$ 763,754	$ 774,724	$ 857,476	$ 921,863	$ 935,454	$ 13,591	1%
Supplies & Services	$ 211,491	$ 142,659	$ 298,995	$ 688,612	$ 355,184	$ (333,428)	(48%)
Subtotal Expenses	***$ 975,245***	***$ 917,384***	***$ 1,156,471***	***$ 1,610,475***	***$ 1,290,638***	***$ (319,837)***	***(20%)***
Outside Agency Contractual Support	$ 208,750	$ 210,000	$ 210,000	$ 210,000	$ 210,000	$ -	0%
Division Total	***$ 1,183,995***	***$ 1,127,384***	***$ 1,366,471***	***$ 1,820,475***	***$ 1,500,638***	***$ (639,674)***	***(18%)***
$ Change from Prior		**$ (56,611)**	**$ 239,087**	**$ 454,004**	**$ (319,837)**		
% Change from Prior		**(5%)**	**21%**	**33%**	**(18%)**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute).

Supplies & Services:

The Economic Development Division is responsible for business attraction, retention and expansion, as well as the promotion of opportunities available for private investment in the community. The FY 2026/27 supplies and service budget for Economic Development reflects a net decrease of $333k (48%) and can be attributed to the following:

- Carryforward items from the prior Town Center Fund that have ended.
- Decrease to the state land branding budget.
- The strategic plan update was approved in FY26 for $85k; this expense is not part of the FY27 budget.

Outside Agency Contractual Support:

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

Economic Development

Program Performance – Economic Development

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement	Percentage increase in sales tax revenues townwide (1)	14%	17%	6%	6%
	Square Feet under construction in the Downtown Core and Ocotillo 11 Zoning District (2)	10,000	50,000	230,000	50,000
Land Use & Economic Development	Overnight Visitor Volume: The total number of visitors to QC annually (3)	264,000	270,000	270,000	278,000
	Number of staff-assisted projects, staff-assisted business expansion and staff-assisted business retention special projects	81	85	75	85

Analysis of Performance

1. Please note: Sales Tax Data is preliminary and not final for FY25/26.
2. New Performance Measure: Establish a baseline for FY25/26 and begin tracking square footage increase over time. Includes projects on formerly-Town owned land in the Town Center.
3. New Performance Measure: Visitor Arrivals: The total number of visitors to Queen Creen annually. Includes visitors who reside 51+ miles from Queen Creek's borders who stayed one or more nights.

Economic Development - HPEC

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

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised: Dollar Change	From Prior Revised: % Change
Salaries & Fringes	$ 888,360	$ 990,179	$ 1,054,135	$ 1,379,508	$ 1,153,838	$ (225,670)	(16%)
Supplies & Services	$ 914,069	$ 1,153,492	$ 1,256,523	$ 1,420,897	$ 1,549,349	$ 128,452	9%
Department Support Costs	$ 164,076	$ 189,407	$ 193,092	$ 199,055	$ 243,188	$ 44,133	22%
Capital Outlay	$ 242,273	$ 312,337	$ 535,539	$ 668,351	$ -	$ (668,351)	(100%)
Subtotal Expenses	***$ 2,208,778***	***$ 2,645,415***	***$ 3,039,289***	***$ 3,667,811***	***$ 2,946,375***	***$ (721,436)***	***(20%)***
Transfers Out - Debt Service	$ 295,223	$ 291,729	$ 213,869	$ 214,641	$ 213,843	$ (798)	(0%)
Division Total	***$ 2,504,001***	***$ 2,937,144***	***$ 3,253,158***	***$ 3,882,452***	***$ 3,160,218***	***$ (722,234)***	***(19%)***
$ Change from Prior		**$ 433,144**	**$ 316,014**	**$ 629,294**	**$ (722,234)**		
% Change from Prior		**17%**	**11%**	**19%**	**(19%)**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by statute). The FY 2026/27 salaries and fringes budget for this division reflects a $226k (16%) net change that can be attributed to having a fully funded vacant position for FY26 and moving budget for a Facilities Specialist that was funded by HPEC over to the Facilities Maintenance division.

Supplies & Services:

Horseshoe Park is a full service, seasonal event center focused on competitive equestrian events organized and produced by a wide range of event producers, as well as non-equestrian events that are produced at the facility. The FY 2026/27 supplies and service budget for this division reflects a $122k (9%) net increase and can be attributed to some of the following:

- Drainage Study – Analysis for possible CIP after FY27.

Department Support Costs:

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

Capital Outlay:

There are no requests for FY2026/27.

Economic Development – HPEC

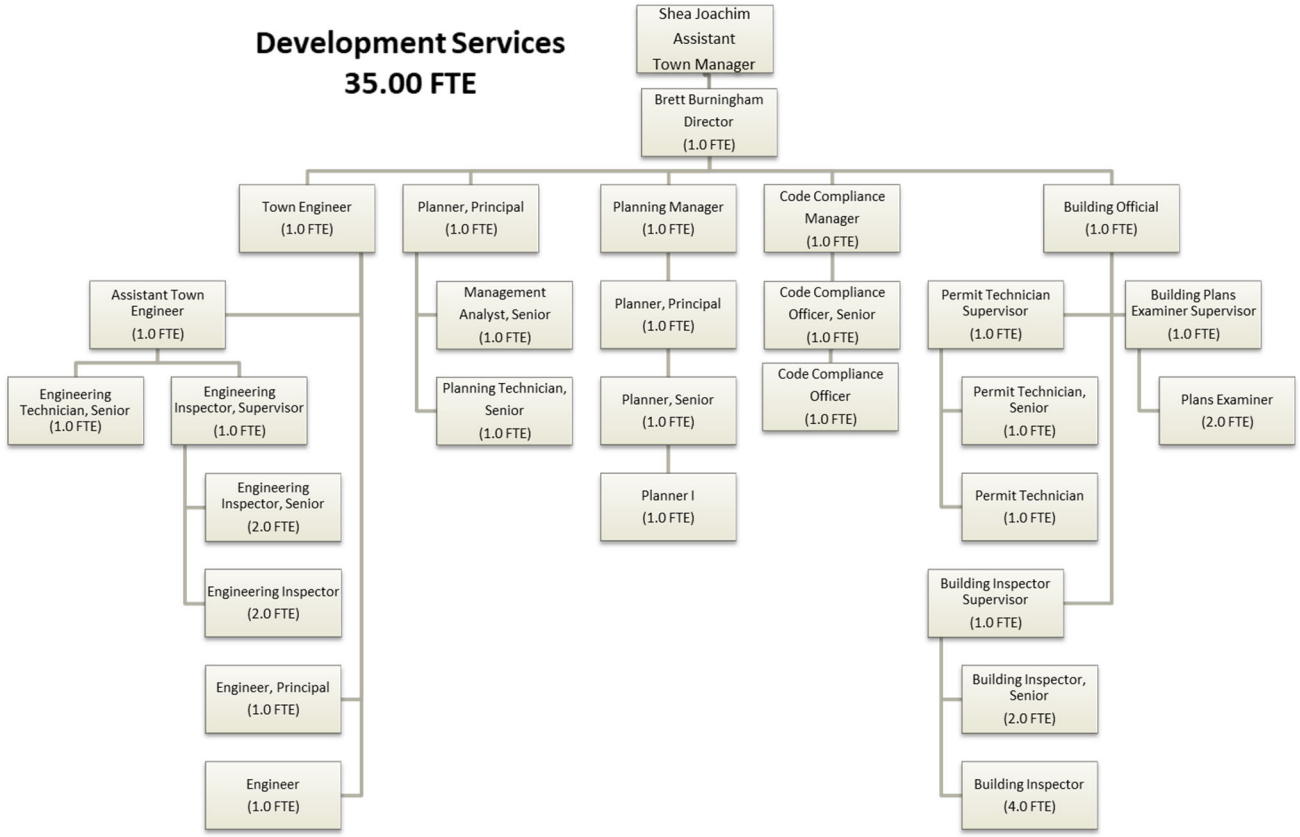
Program Performance – Horseshoe Park & Equestrian Centre

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Community Involvement/Image & Identity	Number of HPEC event days – Equestrian Driven	171	190	190	195
	Number of HPEC event days – Non-Equestrian Driven	27	34	34	35

Analysis of Performance

1. The targeted FY 2026/27 totals are based on the current events on the calendar. We are still working on scheduling events for FY 2025/26.
2. For FY 2024/25 larger events have rented the entirety of the facility. As a result, the total number of events have decreased (i.e. only one show is at the facility instead of two).

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

Strategic Priorities

Effective Government | **Secure Future** | **Superior Infrastructure** | **Quality Lifestyle**

Development Services

FY 2026/27 Corporate Strategic Plan and Objectives

Goal 3.4 – Growth and Long-Range Planning: Plan for an economically sustainable build-out.

- In partnership with the State Land Department, proactively plan for the development of State Trust Lands.

Goal 3.6 – Growth and Long-Range Planning: Continue evaluating potential annexations of lands that support the Town's strategic priorities.

- Facilitate the implementation and realization of the Town Center Plan Update and Downtown Core Zoning District.
- Support the planning and permitting residential developments, industrial corridors, commercial developments, and key projects within the Downtown Core.
- Update the Town's zoning ordinance, subdivision ordinance, and design standards to reflect current needs and continue to provide high-quality service to our citizens and the development community.

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Development Services Admin	3.00	3.00	3.00	3.00	3.00
Planning	4.00	4.00	5.00	5.00	5.00
Engineering	9.00	10.00	10.00	10.00	10.00
Building Safety	12.00	12.00	14.00	14.00	14.00
Neighborhood Preservation	3.00	3.00	3.00	3.00	3.00
Department FTE	**31.00**	**32.00**	**35.00**	**35.00**	**35.00**

FTE Changes

FY 2026/27: No FTE changes

FY 2025/26: No FTE changes

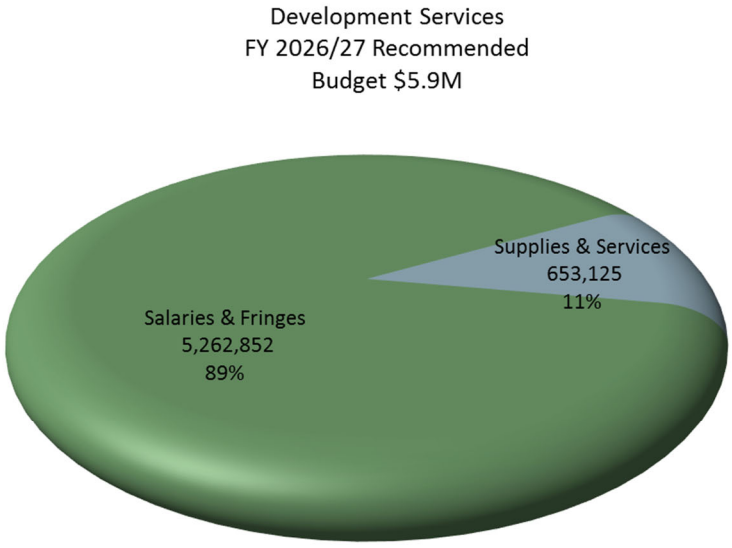
FY 2024/25: Added 3.0 FTE - Mid-year adjustment added Plans Examiner, Senior, Building Safety Inspector, and Code Compliance Manager. Reclassified Planner, Senior to Planner, Principal and Management Analyst to Management Analyst, Senior.

FY 2023/24: Added 1.0 FTE - Engineering Inspector position at the mid-year budget adjustment because of growth and anticipation of pending developments specifically related to the expansion of the State Lands Development, including the current LG Alpha Plant and the upcoming LG Oasis Plant and LG Alpha Phase 2 Plant.

FY 2022/23 Added 3.0 FTEs – a Sr. Engineer position in Engineering, an Inspector position in Building Safety, and a Building Plans Examiner position in Building Safety because 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.

Development Services



Funding Sources

Funding Sources	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund - Direct Revenues	7,930,202	11,320,057	8,302,169	7,208,800	5,270,700	(1,938,100)	(27%)
Total	***$ 7,930,202***	***$ 11,320,057***	***$ 8,302,169***	***$ 7,208,800***	***$ 5,270,700***	***$ (1,938,100)***	***(27%)***
$ Change from Prior		**$ 3,389,855**	**$ (3,017,888)**	**$ (1,093,369)**	**$ (1,938,100)**		
% Change from Prior		**43%**	**(27%)**	**(13%)**	**(27%)**		

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	3,604,503	3,791,420	4,182,153	5,298,440	5,262,852	(35,588)	(1%)
Supplies & Services	649,025	802,606	955,573	2,163,613	641,785	(1,521,828)	(70%)
Department Total	***$ 4,253,528***	***$ 4,594,026***	***$ 5,137,726***	***$ 7,462,053***	***$ 5,904,637***	***$ (1,557,416)***	***(21%)***
$ Change from Prior		**$ 340,498**	**$ 543,700**	**$ 2,324,327**	**$ (1,557,416)**		
% Change from Prior		**8%**	**12%**	**45%**	**(21%)**		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Development Services Admin	547,208	619,158	756,693	869,145	793,811	(75,334)	(9%)
Planning	549,553	517,070	625,043	1,441,204	858,715	(582,489)	(40%)
Building Safety	1,401,605	1,773,537	1,846,258	2,181,992	2,146,478	(35,514)	(2%)
Engineering	1,464,567	1,493,537	1,505,464	2,486,501	1,676,996	(809,505)	(33%)
Neighborhood Preservation	290,594	190,724	404,268	483,211	428,637	(54,574)	(11%)
Department Total	***$ 4,253,528***	***$ 4,594,026***	***$ 5,137,726***	***$ 7,462,053***	***$ 5,904,637***	***$ (1,557,416)***	***(21%)***
$ Change from Prior		**$ 340,498**	**$ 543,700**	**$ 2,324,327**	**$ (1,557,416)**		
% Change from Prior		**8%**	**12%**	**45%**	**(21%)**		

Development Services

Program Operating Budget – Development Services Admin

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised: Dollar Change	From Prior Revised: % Change
Salaries & Fringes	510,382	542,137	585,040	615,215	641,781	26,566	4%
Supplies & Services	36,826	77,020	171,653	253,930	152,030	(101,900)	(40%)
Division Total	***$ 547,208***	***$ 619,158***	***$ 756,693***	***$ 869,145***	***$ 793,811***	***$ (75,334)***	***(9%)***
$ Change from Prior		$ 71,950	$ 137,535	$ 112,452	$ (75,334)		
% Change from Prior		13%	22%	15%	(9%)		

Budget Notes and Changes

Salaries & Fringes:

The Personnel budget in FY 2026/27 includes an allowance for a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statute).

Supplies & Services:

The Administrative Division represents costs associated with managing the oversight and needs for the Development Services Department including support for Building Safety, Engineering, Planning and Neighborhood Preservation divisions. The FY 2026/27 supplies and services budget reflect a net decrease of $102K or 40%. This can be attributed to a contracted service for a Town Center project. There is an anticipation of carrying forward budget from this current fiscal year to FY 2026/27.

Program Performance – Development Services Admin

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Growth and Long-Range Planning	Percent of citizens ranking the overall quality of new development in Queen Creek as "Good" to "Excellent" (1)	66	N/A	N/A	90
	Percent of citizens ranking the overall appearance of Queen Creek roads, parks, trails, and public facilities as "Good" to "Excellent" (1)	81	N/A	N/A	90

Analysis of Performance

1. The Town conducts a biennial citizen survey every 24 months. The next survey is scheduled for Fall 2027 (FY 2027/28).

Development Services

Program Operating Budget – Planning

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	497,855	451,950	552,865	813,114	779,975	(33,139)	(4%)
Supplies & Services	51,699	65,120	72,178	628,090	78,740	(549,350)	(87%)
Division Total	***$ 549,553***	***$ 517,070***	***$ 625,043***	***$ 1,441,204***	***$ 858,715***	***$ (582,489)***	***(40%)***
$ Change from Prior		**$ (32,484)**	**$ 107,973**	**$ 816,161**	**$ (582,489)**		
% Change from Prior		**(6%)**	**21%**	**131%**	**(40%)**		

Budget Notes and Changes

Salaries & Fringes:

The Personnel budget includes an allowance for a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statute).

Supplies & Services:

The Planning Division administers the General Plan, Zoning and Subdivision Ordinances and reviews applications for projects such as General Plan Amendments, rezoning, annexation, preliminary plats, site plans, and conditional use permits. The FY 2026/27 supplies and service budget for Development Services – Planning reflects a decrease that can be attributed to the forward progress of the General Plan that was approved in the FY 2025/26 budget. There is an anticipation of carrying forward budget from this current fiscal year to FY 2026/27.

Program Performance – Planning

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Growth and Long-Range Planning	Average number of days from plan submittal to pre-application comments received by applicant.	18	16	16	16
	Percentage of Planning construction plan reviews completed within established timeframes (2)	87%	95%	95%	95%
	Percentage of Planning case reviews completed within established timeframes	93%	95%	95%	95%

Development Services

Program Operating Budget – Building Safety

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,239,294	1,437,067	1,531,552	1,976,352	1,904,338	(72,014)	(4%)
Supplies & Services	162,312	336,470	314,706	205,640	242,140	36,500	18%
Division Total	***$ 1,401,605***	***$ 1,773,537***	***$ 1,846,258***	***$ 2,181,992***	***$ 2,146,478***	***$ (35,514)***	***(2%)***
$ Change from Prior		**$ 371,931**	**$ 72,721**	**$ 335,734**	**$ (35,514)**		
% Change from Prior		**27%**	**4%**	**18%**	**(2%)**		

Budget Notes and Changes

Salaries & Fringes:

The salaries and fringes budget for this division indicates a decrease of $72k or (4%). This decrease is a direct result of changes to incumbent elections and costs associated with other fringes. The personnel budget in FY 2026/27 includes an allowance for a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statute).

Supplies & Services:

The Building Safety division protects the safety of residents and visitors by administering the Town's adopted building, plumbing, mechanical and electrical codes, as well as energy, disabled access regulations, and local and state laws for construction and maintenance of commercial, industrial and residential buildings. The FY 2026/27 supplies and service budget for Development Services – Building Safety reflects an increase of $36K in professional and technical services due to restoring the original, adopted budget in FY 2025/26. This division allocated a one-time transfer to the Code Compliance division.

Program Performance – Building Safety

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Growth and Long-Range Planning	Percent of inspections completed within 1 business day of the requested inspection	100%	100%	100%	100%
	Percent of building construction plan reviews completed within the established timeframes.	N/A	N/A	N/A	100%

Development Services

Program Operating Budget – Engineering

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	1,074,758	1,247,736	1,411,059	1,523,598	1,576,271	52,673	3%
Supplies & Services	389,809	245,801	94,405	962,903	100,725	(862,178)	(90%)
Division Total	***$ 1,464,567***	***$ 1,493,537***	***$ 1,505,464***	***$ 2,486,501***	***$ 1,676,996***	***$ (809,505)***	***(33%)***
$ Change from Prior		**$ 28,971**	**$ 11,926**	**$ 981,037**	**$ (809,505)**		
% Change from Prior		**2%**	**1%**	**65%**	**(33%)**		

Budget Notes and Changes

Salaries & Fringes:

The Personnel budget includes an allowance for a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statute).

Supplies & Services:

The Engineering Division provides in-house and contracted professional engineering services such as reviews of subdivision plats, project improvement plans and reports, development agreements, easements, and other engineering-related documents for new and existing developments. The FY 2026/27 Supplies and Service budget reflects a net decrease of $862k or 90% that can be attributed to the forward progress of the Google Fiber Project. There is an anticipation of carrying forward budget from this current fiscal year to FY 2026/27.

Program Performance – Engineering

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Growth and Long-Range Planning	Percent of engineering construction plan reviews completed within the established timeframes.	96%	100%	100%	100%
	Percent of encroachment permit reviews completed within established timeframes	87%	95%	93%	100%
	Percent of final plat case reviews completed within the established timeframes	74%	95%	90%	100%

Development Services

Program Operating Budget – Neighborhood Preservation

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	282,215	112,530	101,637	370,161	360,487	(9,674)	(3%)
Supplies & Services	8,379	78,195	302,631	113,050	68,150	(44,900)	(40%)
Division Total	***$ 290,594***	***$ 190,724***	***$ 404,268***	***$ 483,211***	***$ 428,637***	***$ (54,574)***	***(11%)***
$ Change from Prior		**$ (99,870)**	**$ 213,544**	**$ 78,943**	**$ (54,574)**		
% Change from Prior		**(34%)**	**112%**	**20%**	**(11%)**		

Budget Notes and Changes

Salaries & Fringes:

The personnel budget includes an allowance for a market increase of 3%, as well as a merit increase of up to 3%, based on employee performance. Annual pension rates decreased from 12.00% to 11.98% (driven by state statute).

Supplies & Services:

The Neighborhood Preservation (Code Compliance) division enforces zoning, property maintenance, noise, signage, graffiti and construction activity regulations found in the Town Ordinance. The FY 2026/27 supplies and services budget reflects a net decrease of $45K or 40% and can be attributed to a decrease in Professional and Technical Services due to restoring the original, adopted budget in FY 2025/26. This division received a one-time transfer from the Building Safety division.

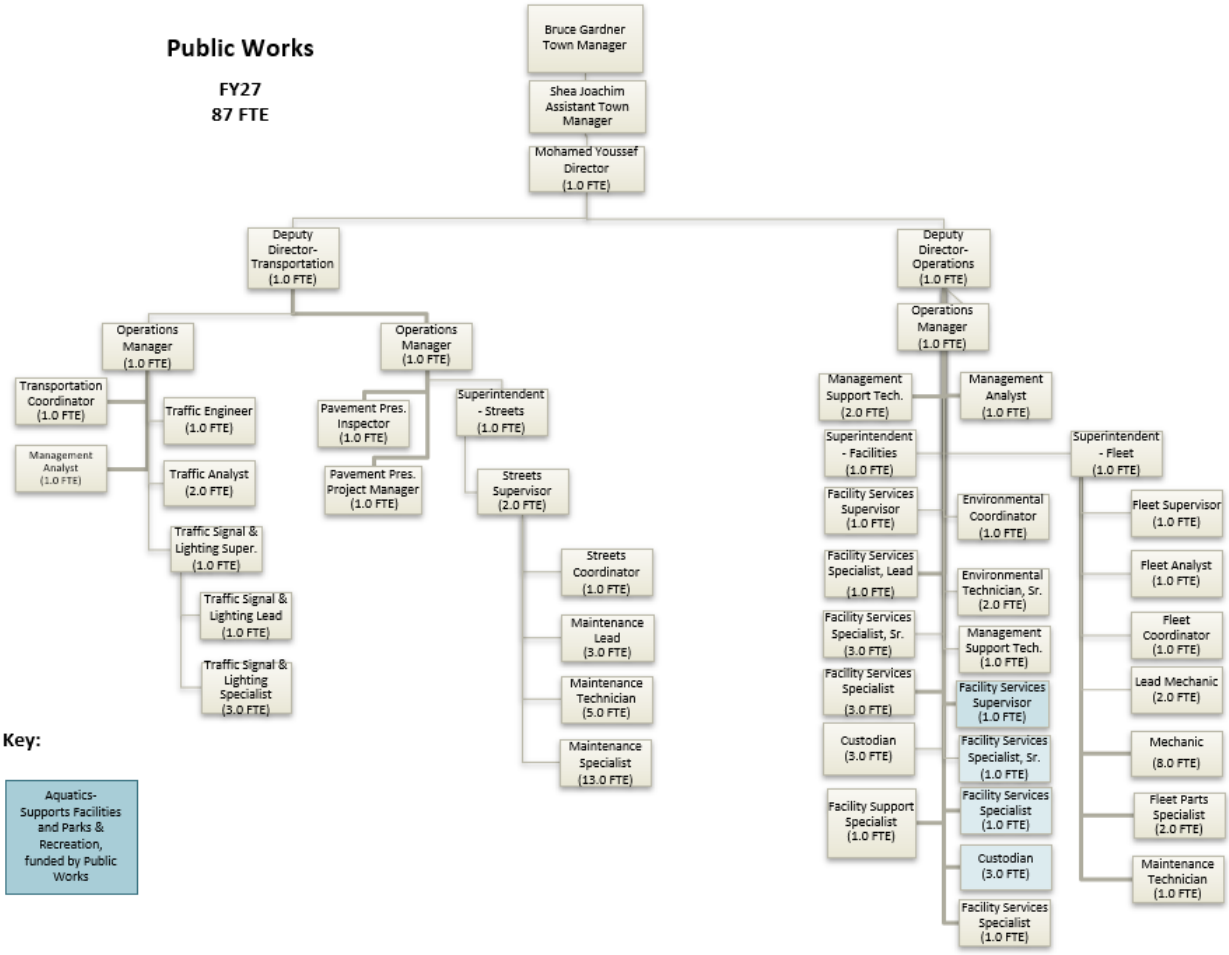
Program Performance – Neighborhood Preservation

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Growth and Long-Range Planning	Total number of inspections per FTE completed monthly	N/A	N/A	N/A	125
	Average calendar days between receiving complaint to first investigation (1)	9	<1	<1	<1
	Average number of new cases open per FTE	N/A	N/A	N/A	40

Analysis of Performance

1. During FY25, Temporary consultants were working in the division causing delayed response times. As of July 2025 this division is fully staffed with three FTEs.

Public Works



Department Description

The Public Works Department plays a central role in shaping Queen Creek's future by planning, maintaining, and enhancing the Town's essential infrastructure. Our divisions: Traffic Engineering, Pavement Preservation, Streets, Facilities, Environmental Services, and Fleet Services, work collaboratively to support the community's growth and ensure reliable, high-quality services.

From managing the Town's fleet and equipment, to delivering dependable solid waste and recycling services, to maintaining safe and efficient municipal facilities, our team is committed to operational excellence. With residential solid waste and recycling funded through utility billing, we continue to advance responsible environmental stewardship while supporting the long-term sustainability of our community.

Public Works

Department Mission

Driven by innovation and united by purpose, we are a high-performing team committed to exceptional service, operational efficiency, and community-focused solutions. We strive to create a safe, vibrant, and sustainable environment for residents and visitors, where excellence guides every decision, we make.

Strategic Priorities

Effective Government



Superior Infrastructure



Safe Community



FY 2026/27 Corporate Strategic Plan & Objectives

Goal 1.10 Infrastructure & Asset Planning: Enhance mobility, safety, and travel reliability by deploying smart transportation systems and data-driven operations that actively manage congestion and maximize the performance of the Town's roadway network.

- Optimize traffic signal timing on at least one new arterial roadway annually while also reviewing previously optimized corridors to maximize operational performance.
- Research and invest in new technologies and infrastructure improvements that will improve Citizen Survey ratings of "Excellent" or "Good" with "Traffic Flow on Major Streets" by at least 12%.

Goal 1.11 Infrastructure & Asset Planning: Provide contracted services for a Facility Condition Assessment Evaluation of facility assets based on a thorough inspection to provide for more accurate capital replacement forecasting, streamline the Town's preventative maintenance program, and generate a predictive maintenance program.

- By the end of FY 2026–27 , complete a contracted Facility Condition Assessment covering 25% of major Town owned and operated facilities and produce a prioritized 5–10 year capital replacement plan based on condition ratings and lifecycle cost analysis.

Goal 1.12 Environmental & Resource Security: Leverage innovative technologies, including AI-assisted recycling inspections, to reduce contamination and hot-loads, enhance operational safety, and expand community outreach that supports responsible recycling behavior and long-term environmental stewardship for the Town of Queen Creek.

- By March 2027, implement AI-assisted recycling inspection (RI) technology and reduce recycling contamination by 30% compared to the FY 2025–26 baseline, utilizing digital communication with residents specific to their recycling cart RI-inspections.
- By the end of FY 2026–27, conduct a minimum of 6 targeted community outreach campaigns (social media, mailers, and educational materials) and increase resident awareness of proper recycling practices as measured through program participation and contamination reduction trends.

Public Works

Goal 1.13 Organizational Preparedness: Increase employee training in safety and operational best practices to promote a clean and safe work environment, supporting high fleet availability, cost-effective service delivery, and strengthening the Town of Queen Creek's reputation as a valuable and desirable place to work.

- As part of the APWA accreditation/certification process, review and update 100% of Public Works best practices related to employee safety and training, complete all required policy and procedure updates, and implement identified improvements by June 30, 2027.
- By the end of FY 2026–27, improve operational readiness by increasing fleet availability to at least 95% and increasing percent of repair and maintenance activities completed as preventative maintenance to a target of 90%, compared to the FY 2025–26 baseline.

Goal 2.10 Infrastructure & Asset Planning: Develop a Transportation Safety Action Plan that prioritizes the safety of all users and ensures that all residents arrive home safely.

- Review crash data and citizen input to make educated and informed decisions about potential safety improvements and policies.
- Implement proven "safe systems" strategies and countermeasures to reduce the number of fatal and serious injury crashes.

Goal 4.2 Infrastructure & Asset Planning: Use data-driven asset management programs to ensure the investments in pavement and traffic infrastructure are maintained to the highest possible standard while eliminating the need for frequent, extensive repairs.

- Proactively inspect, implement, and document preventative maintenance activities.
- Invest in pavement management strategies that will maintain or improve the Overall Condition Index (OCI) of pavement within the Town.

Goal 4.8 Infrastructure & Asset Planning: Establish a connected system of bicycle lanes, walkways, multi-use paths, and trails to provide residents with safe and convenient ways to recreate, explore, and enjoy their neighborhoods and adjacent networks (neighboring jurisdictions, county trail networks).

- Invest in at least two new "connections" identified in the Bicycle & Pedestrian Master Plan and/or the Parks & Recreation Master Plan on an annual basis.
- Invest in low-cost strategies and projects to improve Citizen Survey ratings of "Excellent" or "Good" with "Availability of Parks, Path, and Walking Trails" by at least 3%.

Goal 4.11 Infrastructure & Asset Planning: Continue to improve the transportation network by prioritizing projects identified in the updated Transportation Master Plan

- Oversee the planning, design, and construction of transportation projects that will improve the quality of life for Queen Creek residents.
- Conduct regular coordination meetings with neighboring communities (including Mesa, Gilbert, San Tan Valley, Apache Junction, Maricopa County, and Pinal County) to ensure infrastructure investments are resulting in operational improvements that benefit the entire transportation network.

Public Works

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Public Works Administration	6.00	7.00	7.00	8.00	8.00
Facilities Maintenance	8.00	9.00	17.00	19.00	20.00
Fleet Maintenance	9.00	13.00	17.00	17.00	17.00
Street Maintenance	19.00	21.00	23.00	25.00	27.00
Traffic	6.00	8.00	9.00	9.00	10.00
Parks & Grounds Maintenance	25.43	-	-	-	-
Solid Waste	4.00	5.00	5.00	5.00	3.00
Stormwater	-	-	-	-	2.00
Department FTE	**77.43**	**63.00**	**78.00**	**83.00**	**87.00**

FTE Changes

FY 2026/27: **(Recommended)** Traffic Analyst, Streets Specialist (2), Facilities Support Specialist. *The FY26/27 headcount includes an existing position (Facilities Specialist-HPEC) that reports to and is now funded by Facilities. This position is no longer funded by HPEC.*

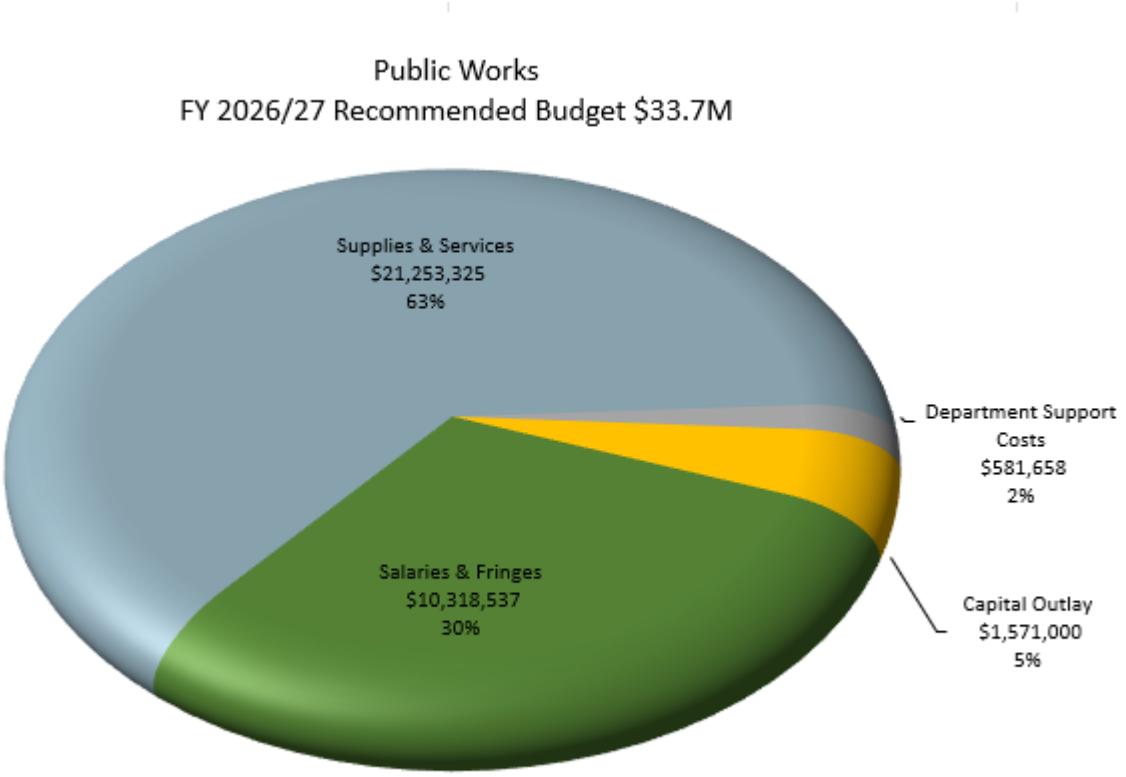
FY 2025/26: Deputy Director/Operations, Custodian, Facilities Specialist, Sr. and Streets Specialists (2). *The FY25/26 headcount includes an existing position (Facilities Specialist-HPEC) that reports to Facilities, but is funded by HPEC.*

FY 2024/25: Management Analyst in Traffic; a Street Supervisor and a Streets Maintenance Specialist in Streets division; Facilities Supervisor, Facilities Specialist and 3 Custodians in Facilities Services; 3 Mechanics and a Fleet Admin Coordinator in Fleet Services. (Mid-year additions) Facilities Supervisor - Townwide & Facilities Specialist, Sr - Rec/Aquatic.

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

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

Public Works



Funding Sources

Funding Sources/Revenues	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund-Department Support Cost Revenue	$ 1,155,025	$ 681,121	$ 752,037	$ 862,373	$ 1,000,969	$ 138,596	16%
General Fund	$ 4,810,437	$ 11,101,534	$ 13,387,024	$ 15,762,948	$ 16,255,338	$ 492,390	3%
Streets/HURF Revenues	$ 8,997,056	$ 8,277,563	$ 8,934,704	$ 10,777,571	$ 9,919,641	$ (857,930)	(8%)
Solid Waste Revenues	$ 5,419,667	$ 5,290,925	$ 5,606,423	$ 5,398,772	$ 5,981,207	$ 582,435	11%
Total	***$ 20,382,184***	***$ 25,351,144***	***$ 28,680,188***	***$ 32,801,664***	***$ 33,157,155***	***$ 355,491***	***1%***
$ Change from Prior		$ 4,968,959	$ 3,329,044	$ 4,121,476	$ 355,491		
% Change from Prior		24%	13%	14%	1%		

Expenditure by Fund

Expenditure by Fund	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
General Fund	$ 7,215,486	$ 10,530,379	$ 12,456,727	$ 15,855,938	$ 13,803,990	$ (2,051,948)	(13%)
Streets/HURF	$ 7,747,031	$ 9,529,840	$ 10,617,038	$ 11,546,954	$ 13,371,958	$ 1,825,004	16%
Solid Waste	$ 5,102,977	$ 5,138,641	$ 5,513,938	$ 6,333,218	$ 6,548,572	$ 215,354	3%
Department Total	***$ 20,065,494***	***$ 25,198,860***	***$ 28,587,703***	***$ 33,736,110***	***$ 33,724,520***	***$ (11,590)***	***(0%)***
$ Change from Prior		$ 5,133,366	$ 3,388,843	$ 5,148,407	$ (11,590)		
% Change from Prior		26%	13%	18%	(0%)		

Public Works

Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 5,289,792	$ 6,261,355	$ 7,620,407	$ 9,792,115	$ 10,318,537	$ 526,422	5%
Supplies & Services	$ 12,972,469	$ 15,502,621	$ 17,962,541	$ 20,539,145	$ 21,253,325	$ 714,180	3%
Department Support Costs	$ 322,277	$ 367,730	$ 377,013	$ 379,900	$ 581,658	$ 201,758	53%
Capital Outlay	$ 1,480,956	$ 3,067,153	$ 2,627,742	$ 3,024,951	$ 1,571,000	$ (1,453,951)	(48%)
Department Total	***$ 20,065,494***	***$ 25,198,860***	***$ 28,587,703***	***$ 33,736,110***	***$ 33,724,520***	***$ (11,590)***	***(0%)***
$ Change from Prior		$ 5,133,366	$ 3,388,843	$ 5,148,407	$ (11,590)		
% Change from Prior		26%	13%	18%	(0%)		

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Public Works Admin	$ 820,686	$ 899,791	$ 1,203,193	$ 1,538,446	$ 1,594,572	$ 56,126	4%
Facilities Maintenance	$ 1,652,167	$ 2,205,171	$ 3,586,537	$ 5,497,176	$ 4,601,721	$ (895,455)	(16%)
Fleet Maintenance	$ 2,593,066	$ 4,907,154	$ 3,625,951	$ 4,593,833	$ 4,399,443	$ (194,390)	(4%)
Traffic	$ 2,058,041	$ 2,264,152	$ 3,737,851	$ 3,449,726	$ 2,646,000	$ (803,726)	(23%)
Streets & Pavement Maintenance	$ 7,747,031	$ 9,529,840	$ 10,617,038	$ 11,546,954	$ 13,371,958	$ 1,825,004	16%
Solid Waste	$ 5,102,977	$ 5,138,641	$ 5,513,938	$ 6,333,218	$ 6,548,572	$ 215,354	3%
Stormwater	$ 91,526	$ 254,111	$ 303,195	$ 776,757	$ 562,254	$ (214,503)	(28%)
Department Total	***$ 20,065,494***	***$ 25,198,860***	***$ 28,587,703***	***$ 33,736,110***	***$ 33,724,520***	***$ (11,590)***	***(0%)***
$ Change from Prior		$ 5,133,366	$ 3,388,843	$ 5,148,407	$ (11,590)		
% Change from Prior		26%	13%	18%	(0%)		

Public Works

Program Operating Budget - PW Admin

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 771,197	$ 857,467	$ 1,119,275	$ 1,429,758	$ 1,500,484	$ 70,726	5%
Supplies & Services	$ 49,489	$ 42,323	$ 83,918	$ 108,688	$ 94,088	$ (14,600)	(13%)
Division Total	***$ 820,686***	***$ 899,791***	***$ 1,203,193***	***$ 1,538,446***	***$ 1,594,572***	***$ 56,126***	***4%***
$ Change from Prior		$ 79,104	$ 303,402	$ 335,253	$ 56,126		
% Change from Prior		10%	34%	28%	4%		

Budget Notes and Changes

Salaries & Fringes:

The increase is mainly due to an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

Decrease of $15K, is mainly due to reductions in the following line items: retreats/events, travel, dues/memberships.

Public Works

Program Operating Budget - Facilities Maintenance

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 671,988	$ 783,552	$ 1,078,115	$ 1,779,054	$ 1,994,538	$ 215,484	12%
Supplies & Services	$ 980,179	$ 1,326,274	$ 1,762,917	$ 2,650,943	$ 2,607,183	$ (43,760)	(2%)
Capital Outlay	$ -	$ 95,346	$ 745,505	$ 1,067,178	$ -	$ (1,067,178)	(100%)
Division Total	***$ 1,652,167***	***$ 2,205,171***	***$ 3,586,537***	***$ 5,497,176***	***$ 4,601,721***	***$ (895,455)***	***(16%)***
$ Change from Prior		$ 553,004	$ 1,381,366	$ 1,910,639	$ (895,455)		
% Change from Prior		33%	63%	53%	(16%)		

Budget Notes and Changes

Salaries & Fringes:

The increase is mainly due to a request to add the following position: Facilities Support Specialist and fully funding the *Facilities Specialist-HPEC position going forward (no longer funded by HPEC),* as well as an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

The decrease of $44K is mainly attributed to:

- $170K decrease, due to the moving the budget and responsibility for the FOF security services to the Streets budget and their management.
- $70K increase, due to the addition of adding supplies & services for the Public Safety Resource Center.
- $40K increase, due to increase in custodial services.
- $10K increase, due to increasing budget for townwide A/C unit repairs.
- $5K increase, due to costs associated with the request to add the following position: Facilities Support Specialist.

Capital Outlay:

The capital outlay budget decreased by $1.1M, mainly due to the following capital projects carryforward budget in FY26: Facilities vehicle, MSB Chiller replacement project, Traffic/Streets warehouse HVAC project, FOF security booth installation.

Public Works

Program Operating Budget - Fleet Maintenance

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 804,573	$ 1,343,287	$ 1,592,624	$ 2,117,528	$ 2,083,593	$ (33,935)	(2%)
Supplies & Services	$ 1,136,636	$ 1,092,377	$ 1,449,123	$ 1,388,505	$ 1,624,850	$ 236,345	17%
Capital Outlay	$ 651,857	$ 2,471,490	$ 584,204	$ 1,087,800	$ 691,000	$ (396,800)	(36%)
Division Total	***$ 2,593,066***	***$ 4,907,154***	***$ 3,625,951***	***$ 4,593,833***	***$ 4,399,443***	***$ (194,390)***	***(4%)***
$ Change from Prior		$ 2,314,088	$ (1,281,203)	$ 967,882	$ (194,390)		
% Change from Prior		89%	(26%)	27%	(4%)		

Budget Notes and Changes

Salaries & Fringes:

The decrease is mainly due to a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:

The increase of $236K is mainly attributed to:

- $185K increase, due to growth of town wide fleet & related price increase for tires, parts, supplies and outside services.
- $24K increase, due to additional CDL training, employee development & training.
- $15K increase, due to adding consulting services to assist in improving the fleet program.

Capital Outlay:

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

The decrease of $397K is mainly attributed to FY26 carryforward budgets (vehicles/equip); offset by FY27 GF replacement vehicles and one-time GF vehicle requests: vehicle for the Traffic Analyst position $60K.

Public Works

Program Performance - Fleet Maintenance

Key Result Area	Program Performance	Actual FY25	Target FY26	Projected FY26	Target FY27
Infrastructure & Asset Planning	Percent of repair and maintenance activities completed as preventative maintenance	89%	80%	93%	90%
	Percent of vehicle and equipment repairs completed within one day of drop-off with Fleet Services	81%	75%	82%	80%
	Percent of preventive maintenance completed on time	73%	80%	94%	85%
	Percent of vehicle available for service	98%	95%	92%	95%

Public Works

Program Operating Budget – Traffic

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 649,290	$ 752,630	$ 936,717	$ 1,073,780	$ 1,143,515	$ 69,735	6%
Supplies & Services	$ 1,194,429	$ 1,421,442	$ 2,506,914	$ 2,190,224	$ 1,502,485	$ (687,739)	(31%)
Capital Outlay	$ 214,322	$ 90,080	$ 294,221	$ 185,722	$ -	$ (185,722)	(100%)
Division Total	***$ 2,058,041***	***$ 2,264,152***	***$ 3,737,851***	***$ 3,449,726***	***$ 2,646,000***	***$ (803,726)***	***(23%)***
$ Change from Prior		$ 206,111	$ 1,473,699	$ (288,125)	$ (803,726)		
% Change from Prior		10%	65%	(8%)	(23%)		

Budget Notes and Changes

Salaries & Fringes:
The increase is mainly due to a request to add the Traffic Analyst position and an allowance for a market increase of 3% and a merit increase of up to 3%, based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:
The decrease of $688K is mainly due to the following:

- $630K decrease, due to the FY26 carryforward project budgets in professional services; offset by an increase for traffic contracted services (will utilize as needed until Traffic engineer position is filled) $80K.
- $35K decrease, due to FY26 carryforward project budgets and the plan to complete LED light conversion project in-house vs contracted services; offset by the following planned projects (Signal & ITS maint, Roadway lighting & pole painting program).
- $10K increase, due to request for Traffic Analyst position request.

Capital Outlay:
The decrease of $186K is mainly attributed to FY26 carryforward project budgets (spare traffic signal equipment).

Public Works

Program Performance – Traffic

Key Result Area	Program Performance	Actuals FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Infrastructure & Asset Planning	Percent of emergency signal malfunction responses within one hour of notification	99%	99%	99%	99%
	Percent of streetlight repairs completed within ten days of outage reported	100%	98%	100%	100%
	Percent of traffic control plans reviewed and permitted in 10 days or less	70%	98%	63%	70%

Public Works

Program Operating Budget - Street Maintenance

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,831,277	$ 2,009,782	$ 2,314,550	$ 2,745,031	$ 2,966,549	$ 221,518	8%
Supplies & Services	$ 5,027,817	$ 6,860,697	$ 7,040,727	$ 8,120,862	$ 9,073,334	$ 952,472	12%
Department Support Costs	$ 273,160	$ 300,860	$ 310,862	$ 318,811	$ 452,075	$ 133,264	42%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	0%
Capital Outlay	$ 614,777	$ 358,501	$ 950,899	$ 362,250	$ 880,000	$ 517,750	143%
Division Total	***$ 7,747,031***	***$ 9,529,840***	***$ 10,617,038***	***$ 11,546,954***	***$ 13,371,958***	***$ 1,825,004***	***16%***
$ Change from Prior		$ 1,782,809	$ 1,087,198	$ 929,916	$ 1,825,004		
% Change from Prior		23%	11%	9%	16%		

Budget Notes and Changes

Salaries & Fringes:

The increase is mainly due to the request to add Street Maintenance Specialist (2), as well as an allowance for a market increase of 3% and a merit increase of up to 3%, based on employee performance ; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

The increase of $950K increase is mainly attributed to:

- $800K increase, due to maintenance budget needed for add'l lane miles added, median/ROW landscape coming online, increased signage replacements and sidewalk repairs.
- $170K increase, due to moving the FOF security services budget and responsibility to the Street Maintenance budget and management.
- $47K increase, due to costs associated with new FY27 position requests (Street Maintenance Specialist (2)).

Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Budget, Facilities, Information Technology and Legal Services . In FY 2026/27 Support costs have increased by $133K, due to an updated annual cost allocation plan, which includes a recently added supporting internal Legal department.

Capital Outlay:

The increase of $518K is mainly attributed to FY27 requests: $300K Ash Creek paver project, vehicles (2) related to Street Maintenance Specialist (2) FY27 position request and a scheduled replacement of a street sweeper ($400K); offset by FY26 carryforward project budgets (vehicles).

Public Works

Program Performance – Street Maintenance

Key Result Area	Program Performance	Actuals FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Infrastructure & Asset Planning	Percent of pavement in satisfactory or better condition per Pavement Condition Index (PCI)	87%	85%	85%	85%
	Percent of potholes repaired within 24 hours of notification	98%	100%	100%	100%
	Percent of responses to street maintenance issues within 24 hours of notification	98%	90%	95%	90%

Public Works

Program Operating Budget - Solid Waste

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 561,467	$ 317,204	$ 330,173	$ 396,415	$ 381,487	$ (14,928)	(4%)
Supplies & Services	$ 4,492,393	$ 4,702,831	$ 5,088,244	$ 5,553,714	$ 6,037,502	$ 483,788	9%
Department Support Costs	$ 49,117	$ 66,870	$ 66,151	$ 61,089	$ 129,583	$ 68,494	112%
Capital Outlay	$ -	$ 51,736	$ 29,370	$ 322,000	$ -	$ (322,000)	(100%)
Division Total	***$ 5,102,977***	***$ 5,138,641***	***$ 5,513,938***	***$ 6,333,218***	***$ 6,548,572***	***$ 215,354***	***3%***
$ Change from Prior		$ 35,664	$ 375,297	$ 819,280	$ 215,354		
% Change from Prior		1%	7%	15%	3%		

Budget Notes and Changes

Salaries & Fringes:

The decrease is mainly due to a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:

The increase of $484K is mainly due to an increase of in utility billing fee expense($329K), contractor fees for trash & recycling services($118K) and an increase of for trash carts ($50K), based on growth of customer base and replacement of existing carts that come out of service and are no longer covered under warranty.

Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Budget, Facilities, Information Technology and Legal Services. In FY 2026/27 Department Support Costs increased by $68K, due to an updated annual cost allocation plan, which includes a recently added supporting internal Legal department.

Capital Outlay:

The decrease of $322K is mainly due to the FY26 carryforward budget for the Recycle center relocation.

Public Works

Program Performance – Solid Waste

Key Result Area	Program Performance	Actual FY2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Environmental & Resource Security	Percent of recycled or diverted material relative to total solid waste collections.	22%	21%	22%	22%
	Percent increase in uncontaminated residential curbside recycling collections as a result of the Recycling Intelligence Program.		70%	NEW	70%

Public Works

Program Operating Budget – Stormwater

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ 197,434	$ 248,953	$ 250,549	$ 248,371	$ (2,178)	(1%)
Supplies & Services	$ 91,526	$ 56,677	$ 30,699	$ 526,208	$ 313,883	$ (212,325)	(40%)
Capital Outlay	$ -	$ -	$ 23,543	$ -	$ -	$ -	100%
Division Total	***$ 91,526***	***$ 254,111***	***$ 303,195***	***$ 776,757***	***$ 562,254***	***$ (214,503)***	***(28%)***
$ Change from Prior		$ 162,585	$ 49,083	$ 473,563	$ (214,503)		
% Change from Prior		178%	19%	156%	(28%)		

Budget Notes and Changes

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

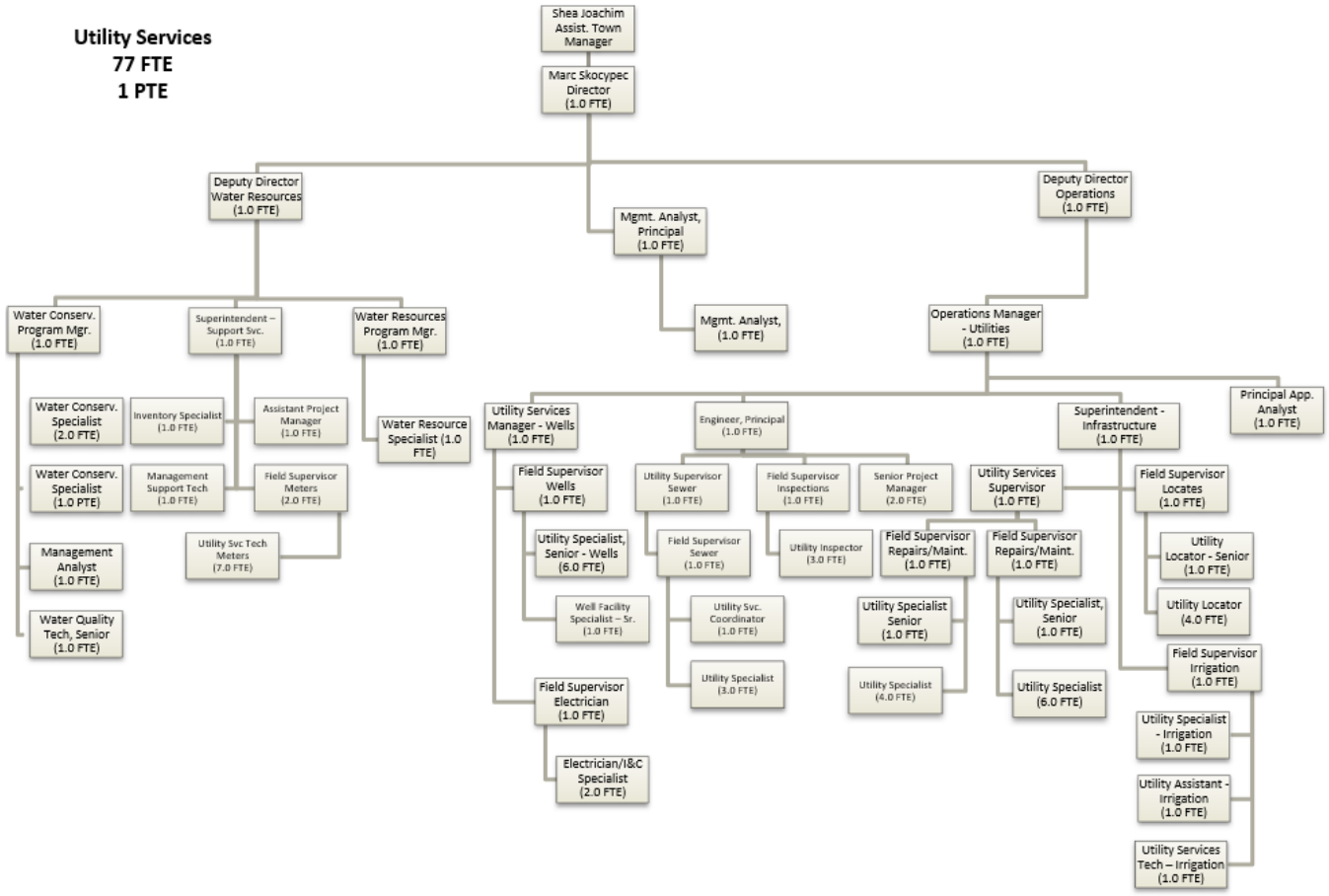
Salaries & Fringes:
The decrease is mainly due to a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:
The decrease of $212K is mainly due to the FY26 carryforward budget for the continuing project, related to the MS4 ADEQ mandated watershed planning/monitoring requirements. This is a 3 to 4 year project.

Capital Outlay:
There are not any spend or budget variances in FY27.

TOWN OF QUEEN CREEK
ARIZONA

Utility Services – Water & Wastewater



Department Description and Programs

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

Department Mission

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

Utility Services – Water & Wastewater

Strategic Priority

Secure Future

FY 2026/27 Corporate Strategic Plan & Objectives

Goal 3.1 Environment & Resource Security: Provide a secure and more reliable and locally controlled water resource portfolio to promote Queen Creek's water self-sufficiency.

Goal 3.2 Good Governance: Provide quality and resilient utility services to all the Town's water and wastewater customers.

Goal 3.3 Environment & Resource Security: Promote and implement a culture of water conservation stewardship and practice for residential, commercial and industrial water users with a goal to reduce overall consumption.

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Water – Administration	5.00	6.00	6.00	6.00	8.00
Water – Engineering	4.00	4.00	4.00	5.00	6.00
Water – Field Ops Meters	13.00	14.00	14.00	14.00	12.00
Water – GIS	8.00	7.00	7.00	7.00	6.00
Water – Irrigation	4.00	4.00	4.00	4.00	4.00
Water – Conservation	1.00	1.50	2.50	2.50	2.50
Water – Distribution	20.00	22.00	24.00	26.00	28.00
Water – Resources	2.00	3.00	3.00	3.00	3.00
Water – Water Quality					2.00
Sewer – Water Reclamation	6.00	6.00	6.00	6.00	6.00
Department FTE	**63.00**	**67.50**	**70.50**	**73.50**	**77.50**

FTE Changes

FY 2026/27: **(Recommended)** 4.0 FTE & 2 position reclass – Utility Technician/Repairs (2), Senior Project Manager, Water Resource Specialist, Reclass-Inspector Supervisor, Reclass-Principal Management Analyst.

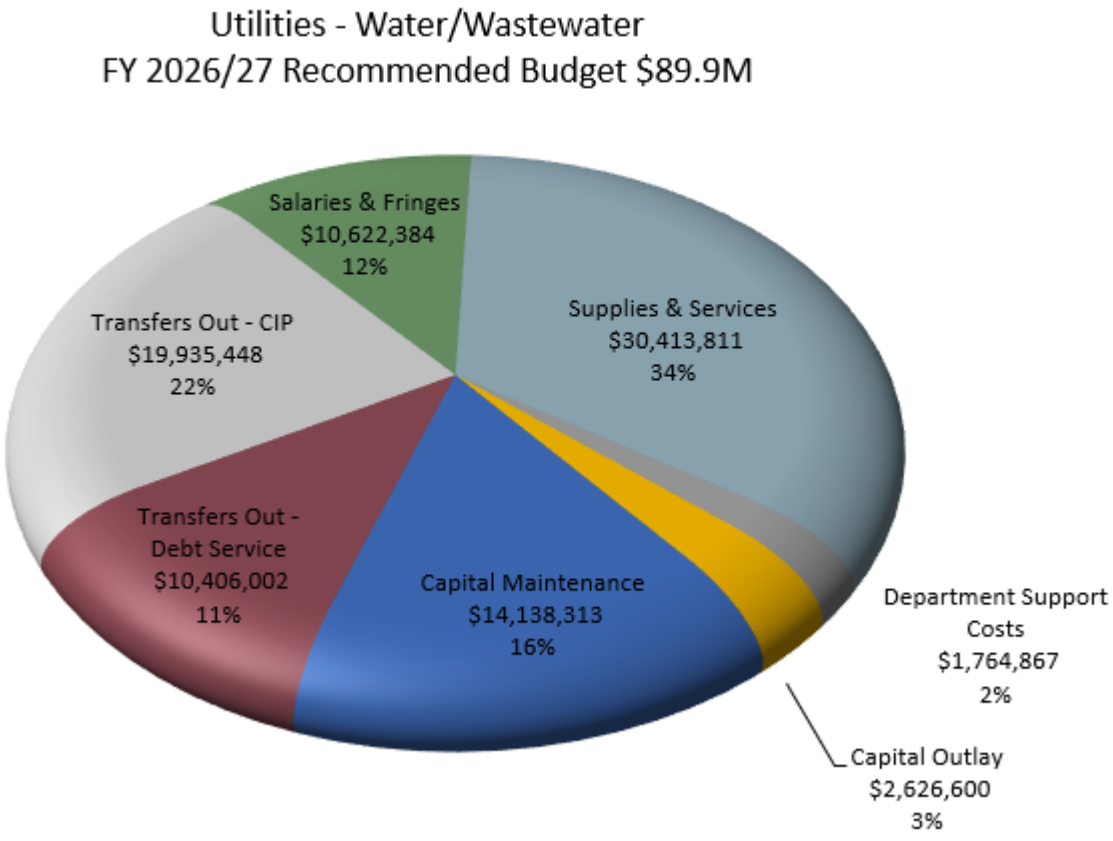
FY 2025/26: Added 3.0 FTE – Utility Inspector (private development), Senior Utility Specialist-Crew lead and an Electrical I&C Field Supervisor.

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

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

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

Utility Services – Water & Wastewater



Funding Source

Funding Source	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Water Revenues	$ 28,683,017	$ 34,900,731	$ 36,599,138	$ 42,812,852	$ 45,715,482	$ 2,902,630	7%
Sewer Revenues	$ 10,612,477	$ 15,774,138	$ 15,280,869	$ 13,464,715	$ 14,691,804	$ 1,227,089	9%
Subtotal Revenue	***$ 39,295,494***	***$ 50,674,870***	***$ 51,880,007***	***$ 56,277,567***	***$ 60,407,286***	***$ 4,129,719***	***7%***
Transfers In - Water	$ 29,122,486	$ 41,768,633	$ 84,840,617	$ -	$ -	$ -	0%
Transfers In - Wastewater	$ 5,392,279	$ 1,783,466	$ 14,323,836	$ -	$ -	$ -	0%
Department Total	***$ 73,810,259***	***$ 94,226,968***	***$ 151,044,460***	***$ 56,277,567***	***$ 60,407,286***	***$ 4,129,719***	***7%***
$ Change from Prior		**$ 20,416,709**	**$ 56,817,492**	**$ (94,766,893)**	**$ 4,129,719**		
% Change from Prior		**28%**	**60%**	**(63%)**	**7%**		

Utility Services – Water & Wastewater

Department Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 7,548,278	$ 7,668,880	$ 8,687,463	$ 10,227,685	$ 10,622,384	$ 394,699	4%
Supplies & Services	$ 17,965,659	$ 20,426,957	$ 21,901,122	$ 29,776,852	$ 30,413,811	$ 636,959	2%
Department Support Costs	$ 970,394	$ 1,023,775	$ 1,041,890	$ 1,113,126	$ 1,764,867	$ 651,741	59%
Capital Outlay	$ 25,473,237	$ 1,890,015	$ 2,234,608	$ 1,117,186	$ 2,626,600	$ 1,509,414	135%
Capital Maintenance	$ 5,117,011	$ 6,308,633	$ 8,763,296	$ 15,869,166	$ 14,138,313	$ (1,730,853)	(11%)
Subtotal Expenses	***$ 57,074,579***	***$ 37,318,258***	***$ 42,628,379***	***$ 58,104,016***	***$ 59,565,975***	***$ 1,461,959***	***3%***
Transfers Out - Debt Service	$ 9,631,422	$ 13,811,300	$ 25,759,056	$ 16,857,931	$ 10,406,002	$ (6,451,929)	(38%)
Transfers Out - CIP	$ 6,889,154	$ 20,971,430	$ 48,135,275	$ 5,188,450	$ 19,935,448	$ 14,746,998	284%
Transfers Out - Operating	$ -	$ 3,271,281	$ 789,705	$ -	$ -	$ -	N/A
Transfers Out - Other	$ 79,605	$ 928,398	$ 4,320,802	$ -	$ -	$ -	0%
Department Total	***$ 73,674,760***	***$ 76,300,668***	***$ 121,633,217***	***$ 80,150,397***	***$ 89,907,425***	***$ 9,757,028***	***12%***
$ Change from Prior		**$ 2,625,907**	**$ 45,332,550**	**$ (41,482,820)**	**$ 9,757,028**		
% Change from Prior		**4%**	**59%**	**(34%)**	**12%**		

Utility Services – Water & Wastewater

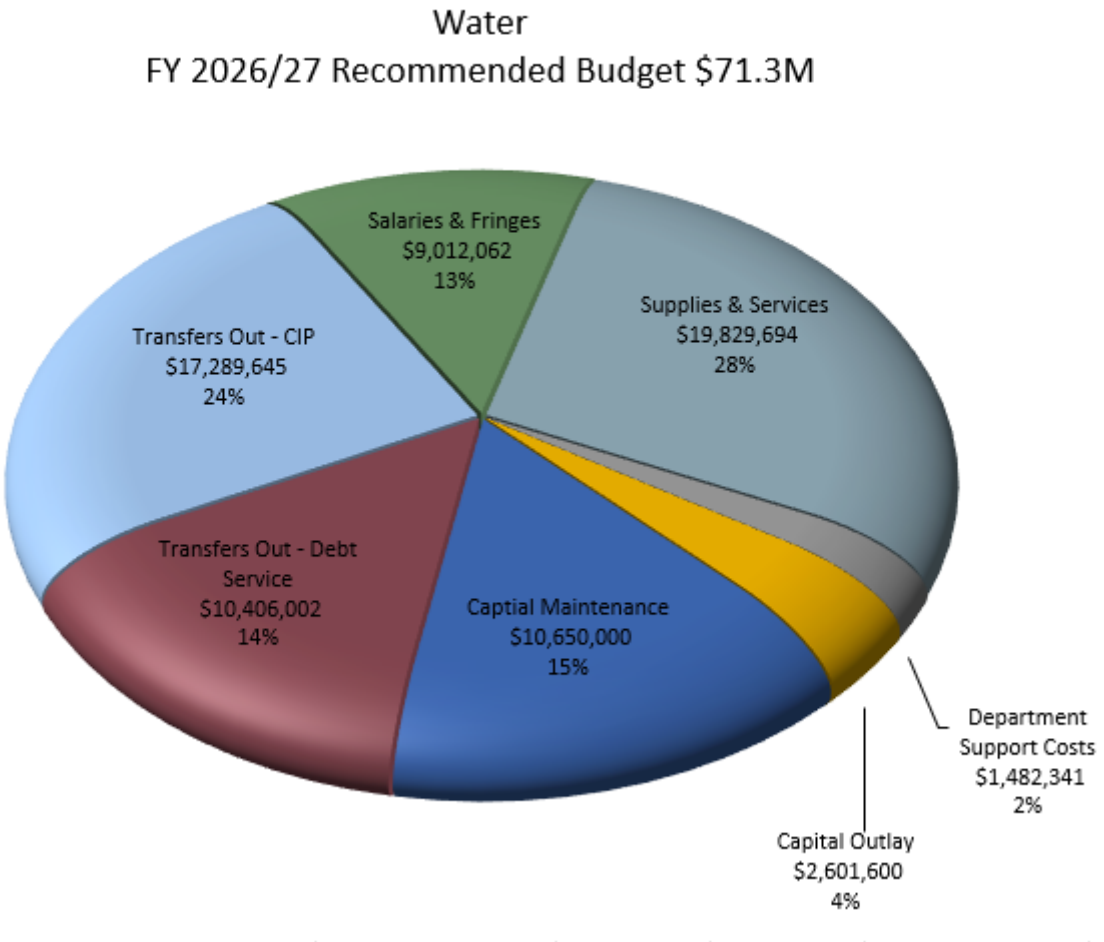
Program Performance – Utilities

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Environment & Resource Security/Good Governance	Number of violations of state and federal drinking water standards	0	0	0	0
	Total water service cost per million gallons produced annually[1]	$3,390	$5,145	$4,696	$4,814
	Percentage of lost/unaccounted for water (non-metered water due to leaks, theft, meter inefficiencies, etc.) [2]	2.04%	5.05%	2.09%	2.14%
	Number of sanitary sewer overflows	0	0	0	0
	Total wastewater service costs (dollars) per million gallons generated annually[3]	$7,157	$6,744	$8,970	$9,194

Analysis of Performance

1. Water service costs per million gallons is based only on the direct operation and maintenance costs of the water utility and does not include loan payments or fund transfer outs. Expenditures increased in a steady manner relative to high growth.
2. A maxim "Lost and Unaccounted For" water limit of 10% is set by Arizona Department of Water Resources (ADWR). According to ADWR, the average "Lost and Unaccounted For" water in large Arizona municipal providers (over 100,000 in population) is between 6% and 7%. Generally, the range is increased for medium and small municipalities. While the Town does not reflect a state or federal violation for FY24/25, it should be noted that there was a significant bacteriological sampling event that required a Level 1 Assessment of the Drinking Water System to be performed. The Town was fortunate to avoid an official violation; however, we were required to include the required Assessment performance in our Annual Water Quality Report.
3. Based only on the direct operation and maintenance costs of the wastewater utility. For FY 2019/20 and Projected FY 2020/21, wastewater flows and collection system operating expenditures are steadily increasing at a stable rate due to growth. Operating expenditures are also increasing in a corresponding manner to keep pace with growth. A portion of the additional flow and costs are related to a 1 MGD increase in flow from an interconnect agreement with EPCOR. The interconnect can extend for a 2 year period.
4. The reported water violation in 19/20 was due to an error on the part of the ADEQ MAP program. The Town pays ADEQ MAP to sample our wells to ensure that we are compliant with all water quality regulations. ADEQ MAP created a new style sampling program for one of our new wells. The ADEQ MAP sampling program included sampling for one constituent earlier than any other well sampling program had required previously. ADEQ MAP did not inform the Town of the sampling program schedule. ADEQ MAP then missed sampling for the constituent on the schedule they developed. ADEQ's regulatory branch then issued the Town a violation of the error ADEQ MAP made. The Town had no means of being able to avoid this error.

Utility Services – Water Operating



Water Operating Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 6,778,287	$ 6,897,819	$ 7,380,335	$ 8,675,301	$ 9,012,062	$ 336,761	4%
Supplies & Services	$ 13,868,197	$ 13,997,277	$ 15,237,797	$ 21,234,545	$ 19,829,694	$ (1,404,851)	(7%)
Department Support Costs	$ 878,563	$ 929,615	$ 925,662	$ 984,391	$ 1,482,341	$ 497,950	51%
Capital Outlay	$ 24,941,152	$ 1,877,827	$ 2,218,494	$ 1,087,186	$ 2,601,600	$ 1,514,414	139%
Captial Maintenance	$ 4,455,107	$ 5,543,828	$ 7,232,580	$ 13,732,586	$ 10,650,000	$ (3,082,586)	(22%)
Subtotal Expenses	***$ 50,921,305***	***$ 29,246,366***	***$ 32,994,867***	***$ 45,714,010***	***$ 43,575,697***	***$ (2,138,313)***	***(5%)***
Transfers Out - Debt Service	$ 8,489,150	$ 11,971,990	$ 10,869,241	$ 15,946,942	$ 10,406,002	$ (5,540,940)	(35%)
Transfers Out - CIP	$ 2,650,057	$ 19,685,263	$ 46,339,868	$ 4,438,750	$ 17,289,645	$ 12,850,895	290%
Transfers Out - Other	$ 79,605	$ 928,398	$ 4,320,802	$ -	$ -	$ -	0%
Department Total	***$ 62,140,118***	***$ 61,832,017***	***$ 94,524,778***	***$ 66,099,702***	***$ 71,271,344***	***$ 5,171,642***	***8%***
$ Change from Prior		$ (308,101)	$ 32,692,761	$ (28,425,077)	$ 5,171,642		
% Change from Prior		(0%)	53%	(30%)	8%		

Utility Services – Water Operating

Water Operating Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Water Admin	$ 7,737,602	$ 7,578,340	$ 5,635,774	$ 6,405,858	$ 7,079,287	$ 673,429	11%
Engineering	$ 776,827	$ 697,485	$ 642,787	$ 1,352,266	$ 2,021,727	$ 669,461	50%
Field Operations - Meters	$ 2,887,435	$ 3,629,362	$ 3,932,181	$ 5,023,997	$ 5,209,604	$ 185,607	4%
GIS	$ 830,429	$ 606,256	$ 728,533	$ 759,937	$ 823,445	$ 63,508	8%
Irrigation	$ 406,793	$ 395,639	$ 408,366	$ 463,981	$ 456,369	$ (7,612)	(2%)
Conservation	$ 240,660	$ 249,395	$ 402,221	$ 830,581	$ 782,099	$ (48,482)	(6%)
Distribution	$ 11,051,704	$ 13,336,904	$ 16,478,909	$ 25,018,205	$ 22,197,444	$ (2,820,761)	(11%)
Water Resources	$ 26,989,854	$ 2,752,985	$ 4,766,097	$ 5,590,644	$ 4,389,313	$ (1,201,331)	(21%)
Water Quality	$ -	$ -	$ -	$ 268,540	$ 616,409	$ 347,869	130%
Water Debt Transfers	$ 8,489,150	$ 11,971,990	$ 10,869,241	$ 15,946,942	$ 10,406,002	$ (5,540,940)	(35%)
Water CIP Transfers	$ 2,650,057	$ 19,685,263	$ 46,339,868	$ 4,438,750	$ 17,289,645	$ 12,850,895	290%
Water Other Transfers	$ 79,605	$ 928,398	$ 4,320,802	$ -	$ -	$ -	0%
Department Total	***$ 62,140,118***	***$ 61,832,017***	***$ 94,524,778***	***$ 66,099,702***	***$ 71,271,344***	***$ 5,171,642***	***8%***
$ Change from Prior		$ (308,101)	$ 32,692,761	$ (28,425,077)	$ 5,171,642		
% Change from Prior		(0%)	53%	(30%)	8%		

Utility Services – Water Operating

Program Operating Budget – Water Admin

Division by Category	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,543,261	$ 1,336,297	$ 1,158,682	$ 1,141,384	$ 1,254,869	$ 113,485	10%
Supplies & Services	$ 4,976,070	$ 4,918,621	$ 3,492,853	$ 4,120,083	$ 4,177,077	$ 56,994	1%
Department Support Costs	$ 878,563	$ 929,615	$ 925,662	$ 984,391	$ 1,482,341	$ 497,950	51%
Capital Outlay	$ 339,708	$ 393,807	$ 58,577	$ 160,000	$ 165,000	$ 5,000	3%
Subtotal Expenses	***$ 7,737,602***	***$ 7,578,340***	***$ 5,635,774***	***$ 6,405,858***	***$ 7,079,287***	***$ 673,429***	***11%***
Transfers Out - Debt Service	$ 8,489,150	$ 11,971,990	$ 10,869,241	$ 15,946,942	$ 10,406,002	$ (5,540,940)	(35%)
Transfers Out - CIP	$ 2,650,057	$ 19,685,263	$ 46,339,868	$ 4,438,750	$ 17,289,645	$ 12,850,895	290%
Transfers Out - Other	$ 79,605	$ 928,398	$ 4,320,802	$ -	$ -	$ -	0%
Division Total	***$ 18,956,414***	***$ 40,163,991***	***$ 67,165,685***	***$ 26,791,550***	***$ 34,774,934***	***$ 7,983,384***	***30%***
$ Change from Prior		$ 21,207,577	$ 27,001,694	$ (40,374,135)	$ 7,983,384		
% Change from Prior		112%	67%	(60%)	30%		

Budget Notes and Changes

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

Salaries & Fringes:

The increase is mainly due to a position reclass of a Principal Mgmt Analyst (50/50 split with Wastewater), as well as an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

The budget for increased by $57K, mainly due to the following:

- Increase of $244K in "Utility Franchise Fees".
- Increase of $100K in vehicle maintenance/repairs, due to increase in vac truck & vehicle/equip repairs.
- Increase of $99K in the "In Lieu of Property Tax".
- Decrease of $250K in legal services, due to the creation of internal legal department and an allocation of legal costs will be included in department support costs starting in FY27.
- Decrease of $140K in professional services, mainly due to the rate study carryforward budget in FY26.

Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Budget, Facilities, Information Technology and Legal Services. In FY 2026/27 Support costs increased by $498K, due to an updated annual cost allocation plan, which includes a recently added supporting internal Legal department.

Transfers Out – Debt Service:

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

Transfers Out – CIP:

Budget in this category represents the non-growth share of water infrastructure improvements that are planned for the fiscal year.

Utility Services – Water Operating

Program Operating Budget – Water Engineering

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 474,343	$ 497,211	$ 380,758	$ 487,919	$ 565,177	$ 77,258	16%
Supplies & Services	$ 161,457	$ 178,074	$ 93,115	$ 564,597	$ 1,041,550	$ 476,953	84%
Capital Outlay	$ -	$ -	$ 59,667	$ 74,750	$ 265,000	$ 190,250	255%
Capital Maintenance	$ 141,028	$ 22,199	$ 109,246	$ 225,000	$ 150,000	$ (75,000)	(33%)
Division Total	***$ 776,827***	***$ 697,485***	***$ 642,787***	***$ 1,352,266***	***$ 2,021,727***	***$ 669,461***	***50%***
$ Change from Prior		$ (79,342)	$ (54,698)	$ 709,479	$ 669,461		
% Change from Prior		(10%)	(8%)	110%	50%		

Budget Notes and Changes

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

Salaries & Fringes:

The increase is mainly due a position request for a Senior Project Manager & a reclass request of an Inspector Supervisor (both are a 50/50 split with Wastewater), as well as an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

The budget increased by $477K, mainly due to the following:

- Increase of $550K, due to an increase in water master planning/updates & studies.
- Increase of $63K, due associated on-going annual costs related to the FY27 request for Water Modeling Software and Senior Project Manager position request.
- Decrease of $121K in professional services mainly due to a decrease in ACRO/D Toy engineering service hours and due to the FY26 carryforward budget for the Black & Veach reclaimed water project.

Capital Outlay:

- Increase of $190K, mainly due to the FY27 request for Water Modeling Software offset by prior year variance from prior year vehicle purchase budget.

Capital Maintenance:

The budget for this division decreased by $75K, due to the following:

- Decrease of $75K in project management for engineering support (SISU Global) for several engineering and operational projects.

Utility Services – Water Operating

Program Operating Budget – Water Field Ops (Meters)

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 1,249,151	$ 1,341,834	$ 1,471,173	$ 1,765,297	$ 1,750,104	$ (15,193)	(1%)
Supplies & Services	$ 1,529,719	$ 2,287,528	$ 2,461,008	$ 3,192,000	$ 3,459,500	$ 267,500	8%
Capital Outlay	$ -	$ -	$ -	$ 66,700	$ -	$ (66,700)	(100%)
Capital Maintenance	$ 108,565	$ -	$ -	$ -	$ -	$ -	0%
Division Total	***$ 2,887,435***	***$ 3,629,362***	***$ 3,932,181***	***$ 5,023,997***	***$ 5,209,604***	***$ 185,607***	***4%***
$ Change from Prior		**$ 741,927**	**$ 302,819**	**$ 1,091,816**	**$ 185,607**		
% Change from Prior		**26%**	**8%**	**28%**	**4%**		

Budget Notes and Changes

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

Salaries & Fringes:

The decrease is mainly due to a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:

The budget increased by $268K mainly due to the following:

- Increase of $300K for new and replacement meters and fittings, due to the price increase and the high number of monthly new meter installs.
- Decrease of $31K, mainly due to Annual MyMeter CSS subscription included in the Customer Service budget.

Capital Outlay:

The decrease of $67K is mainly due to a prior year vehicle purchase.

Utility Services – Water Operating

Program Operating Budget – Water GIS

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 621,900	$ 554,082	$ 608,217	$ 664,437	$ 643,945	$ (20,492)	(3%)
Supplies & Services	$ 128,468	$ 52,174	$ 73,682	$ 95,500	$ 114,500	$ 19,000	20%
Capital Outlay	$ 80,061	$ -	$ 46,633	$ -	$ 65,000	$ 65,000	0%
Division Total	***$ 830,429***	***$ 606,256***	***$ 728,533***	***$ 759,937***	***$ 823,445***	***$ 63,508***	***8%***
$ Change from Prior		$ (224,174)	$ 122,277	$ 31,404	$ 63,508		
% Change from Prior		(27%)	20%	4%	8%		

Budget Notes and Changes

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

Salaries & Fringes:
The decrease is mainly due to a previously split funded IT position will now be 100% funded by the IT department starting in FY27, as well as a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:
The budget increased by $19K mainly due to the following:

- Increase of $10K, due to new contract rate and hour increase, related to GIS consultant.
- Increase of $7K in shop supplies (marking paint, whiskers, etc.), due to increase in service tickets.

Capital Outlay:
The increase of $65K, due to scheduled vehicle replacement of truck #24.

Utility Services – Water Operating

Program Operating Budget – Water Irrigation

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 350,511	$ 335,157	$ 327,957	$ 431,981	$ 424,369	$ (7,612)	(2%)
Supplies & Services	$ 9,057	$ 20,445	$ 37,428	$ 32,000	$ 32,000	$ -	0%
Capital Outlay	$ 47,226	$ 40,037	$ 42,980	$ -	$ -	$ -	N/A
Division Total	***$ 406,793***	***$ 395,639***	***$ 408,366***	***$ 463,981***	***$ 456,369***	***$ (7,612)***	***(1.64%)***
$ Change from Prior		$ (11,154)	$ 12,727	$ 55,615	$ (7,612)		
% Change from Prior		(3%)	3%	14%	(2%)		

Budget Notes and Changes

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

Salaries & Fringes:
The decrease is mainly due to a decrease in standby pay and a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for; offset by an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:
No variance commentary required.

Capital Outlay:
No variance commentary required.

Utility Services – Water Operating

Program Operating Budget – Water Conservation

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 152,471	$ 154,051	$ 312,903	$ 343,831	$ 448,229	$ 104,398	30%
Supplies & Services	$ 88,189	$ 95,344	$ 89,317	$ 458,000	$ 333,870	$ (124,130)	(27%)
Capital Outlay	$ -	$ -	$ -	$ 28,750	$ -	$ (28,750)	(100%)
Division Total	***$ 240,660***	***$ 249,395***	***$ 402,221***	***$ 830,581***	***$ 782,099***	***$ (48,482)***	***(6%)***
$ Change from Prior		$ 8,734	$ 152,826	$ 428,360	$ (48,482)		
% Change from Prior		4%	61%	106%	(6%)		

Budget Notes and Changes

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

Salaries & Fringes:
The increase is mainly due to a change in position costing allocation, an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:
The budget decreased by $124K mainly due to the following:

- Decrease of $104K, mainly due to FY26 carryforward budgets (SRP HOA Reimbursement/Incentive program); offset by an increase in Water Conservation programs (Groundwater education, SRP partnership, EPA grant, etc.).

Capital Outlay:
The budget decreased by $29K mainly due to a prior year vehicle purchase.

Utility Services – Water Operating

Program Operating Budget – Water Distribution

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 2,123,330	$ 2,327,946	$ 2,683,415	$ 3,355,344	$ 3,385,254	$ 29,910	1%
Supplies & Services	$ 4,416,345	$ 4,948,740	$ 6,164,801	$ 8,013,275	$ 8,005,590	$ (7,685)	(0%)
Capital Outlay	$ 306,515	$ 538,589	$ 507,360	$ 142,000	$ 306,600	$ 164,600	116%
Capital Maintenance	$ 4,205,514	$ 5,521,629	$ 7,123,334	$ 13,507,586	$ 10,500,000	$ (3,007,586)	(22%)
Division Total	***$ 11,051,704***	***$ 13,336,904***	***$ 16,478,909***	***$ 25,018,205***	***$ 22,197,444***	***$ (2,820,761)***	***(11%)***
$ Change from Prior		$ 2,285,200	$ 3,142,005	$ 8,539,296	$ (2,820,761)		
% Change from Prior		21%	24%	52%	(11%)		

Budget Notes and Changes

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

Salaries & Fringes:
The increase is mainly due to a position request for a Utility Services Technicians (2), as well as an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in standby pay and a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:
The budget decreased by $8K, mainly due to the following:

- Increase of $225K in Well Site minor repairs (electrical equipment repairs, valves, flow meters, etc.) to better align budget with historical expenditures.
- Increase of $220K in Well Site operations/maintenance (camera/swedging svcs, chlorinator parts, pump/motor maintenance, SCADA svcs, tank cleaning/inspection svcs, etc), due to system growth/age resulting in increased repairs.
- Decrease of $460K, due to updated electricity consumption & pricing forecast for well sites.
- Increase of $16K, due to on-going costs related to position requests.

Capital Outlay:
The budget increased by $165K is mainly due to vehicle request ($67K) related to Utility Services Technician position request, as well as increase in field equipment replacements and #51 scheduled vehicle replacement.

Capital Maintenance:
The budget decreased by $3.0M, mainly due to FY26 carryforward projects and a decrease in well site upgrades and tank rehab projects, due to completion of several major rehabs and reductions made based on historicals and new job order contracts.

Utility Services – Water Operating

Program Operating Budget – Water Resources

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 263,320	$ 351,241	$ 437,228	$ 485,108	$ 411,316	$ (73,792)	(15%)
Supplies & Services	$ 2,558,892	$ 1,496,350	$ 2,825,592	$ 4,540,750	$ 2,177,997	$ (2,362,753)	(52%)
Capital Outlay	$ 24,167,642	$ 905,394	$ 1,503,276	$ 564,786	$ 1,800,000	$ 1,235,214	219%
Division Total	***$ 26,989,854***	***$ 2,752,985***	***$ 4,766,097***	***$ 5,590,644***	***$ 4,389,313***	***$ (1,201,331)***	***(21%)***
$ Change from Prior		**$ (24,236,869)**	**$ 2,013,112**	**$ 824,548**	**$ (1,201,331)**		
% Change from Prior		**(90%)**	**73%**	**17%**	**(21%)**		

Budget Notes and Changes

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

Salaries & Fringes:

The decrease is mainly due to a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for, as well as a change in position costing allocation; offset by a position request for a Water Resource Specialist and a market increase of 3% and a merit increase of up to 3% based on employee performance.

Supplies & Services:

The decrease of $2.4M is mainly due to the following:

- Decrease of $1.2M in water resources, due to new process of calculating Long Term Storage Credits, related to effluent generated at GWRP and reimbursement to Wastewater.
- Decrease of $635K in CAP irrigation, mainly due to decrease in NIA allocation (only 6 months' worth).
- Decrease of $622K in studies & tests, due to the FY26 carryforward budget for the GSC Farms/Cibola EIS study.

Capital Outlay:

The budget increased by $1.2M. The increase is mainly due to the long-term water storage credit additions and an increase for water credit purchases (GWEC's, etc.); offset by the FY26 carryforward budget finalizing GWEC purchase

Utility Services – Water Operating

Program Operating Budget – Water Quality

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ -	$ -	$ -	$ 128,799	$ 128,799	0%
Supplies & Services	$ -	$ -	$ -	$ 218,340	$ 487,610	$ 269,270	123%
Capital Outlay	$ -	$ -	$ -	$ 50,200	$ -	$ (50,200)	(100%)
Division Total	***$ -***	***$ -***	***$ -***	***$ 268,540***	***$ 616,409***	***$ 347,869***	***130%***
$ Change from Prior		$ -	$ -	$ 268,540	$ 347,869		
% Change from Prior		0%	0%	0%	130%		

Budget Notes and Changes

Salaries & Fringes:

The increase is mainly due to moving applicable positions from other divisions to the recently added Water Quality division, an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

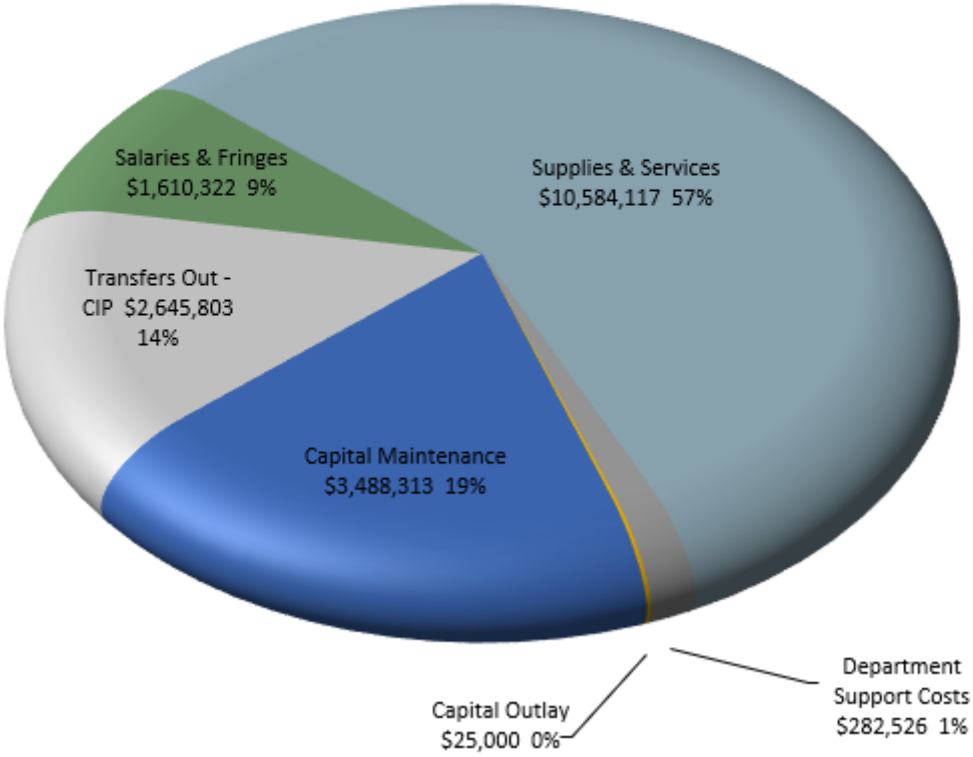
The increase of $270K is mainly due to the following:

- Increase of $195 in professional services for anticipated consultant services and for ERP annual exercises/updates.
- Increase of $26K in testing/sampling, due to increase in compliance testing, PFAS lawsuit sampling, etc.
- Increase of $40K in license/fees, for MCESD drink water permit renewal (ADEQ new fee structure) and NSA permits.

Capital Outlay:

- The decrease of $50K is mainly due to a prior year vehicle purchase.

Utility Services – Sewer/Wastewater Operating



Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 769,991	$ 771,061	$ 1,305,939	$ 1,552,384	$ 1,610,322	$ 57,938	4%
Supplies & Services	$ 4,097,462	$ 6,429,679	$ 6,663,325	$ 8,542,307	$ 10,584,117	$ 2,041,810	24%
Department Support Costs	$ 91,831	$ 94,160	$ 116,228	$ 128,735	$ 282,526	$ 153,791	119%
Capital Outlay	$ 532,085	$ 12,187	$ 16,114	$ 30,000	$ 25,000	$ (5,000)	(17%)
Capital Maintenance	$ 661,904	$ 764,805	$ 1,530,716	$ 2,136,580	$ 3,488,313	$ 1,351,733	63%
Subtotal Expenses	***$ 6,153,273***	***$ 8,071,892***	***$ 9,632,322***	***$ 12,390,007***	***$ 15,990,278***	***$ 3,600,271***	***29%***
Transfers Out - Debt Service	$ 1,142,272	$ 1,839,310	$ 14,870,223	$ 910,989	$ -	$ (910,989)	(100%)
Transfers Out - CIP	$ 4,239,097	$ 1,286,167	$ 1,795,407	$ 749,700	$ 2,645,803	$ 1,896,103	253%
Transfers Out-Operating	$ -	$ 3,271,281	$ 789,705	$ -	$ -	$ -	N/A
Department Total	***$ 11,534,642***	***$ 14,468,651***	***$ 27,087,656***	***$ 14,050,696***	***$ 18,636,081***	***$ 4,585,385***	***33%***
$ Change from Prior		$ 2,934,008	$ 12,619,006	$ (13,036,960)	$ 4,585,385		
% Change from Prior		25%	87%	(48%)	33%		

Utility Services – Sewer/Wastewater Operating

Budget Notes and Changes

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

Salaries & Fringes:

The increase is mainly due position request for a Senior Project Manager & a reclass request of an Inspector Supervisor (both 50/50 split with Water-Engineering), a reclass request of a Principal Management Analyst (50/50 split with Water-Admin), change in personnel allocations between water & wastewater, as well as an allowance for a market increase of 3% and a merit increase of up to 3% based on employee performance; offset by a decrease in medical benefits and vacation payouts, due to a change in how these are now budgeted for.

Supplies & Services:

The budget increased by $2.0M mainly due to the following:

- Increase of $1.4M in GWRP operations and maintenance costs. GWRP has split costs between Queen Creek, Gilbert and Mesa.
- Increase of $400K associated with the Utilities Services Exchange Agreement between EPCOR and the Town.
- Increase of $95K in Utility Billing Fee. This allocation has been updated for FY27 based on consultants' recommendations. This fee represents reimbursement to the Water fund for customer service, billing and financial services provided by the Utilities/Finance Customer Service staff.
- Increase of $56K for projected mainline agreement payments .

Department Support Costs:

Support Costs (overhead) are the charges from the General Fund for services such as Human Resources, Finance, Budget, Facilities, Information Technology and Legal Services. In FY 2026/27 Department Support Costs increased by $153K, due to updated allocation plan, which includes a recently added supporting internal Legal department.

Capital Outlay:

No variance commentary is required.

Capital Maintenance:

The budget increased by $1.4M, mainly due to an increase in GWRP project plan which includes: plant improvements, equipment replacements and major plant improvements.

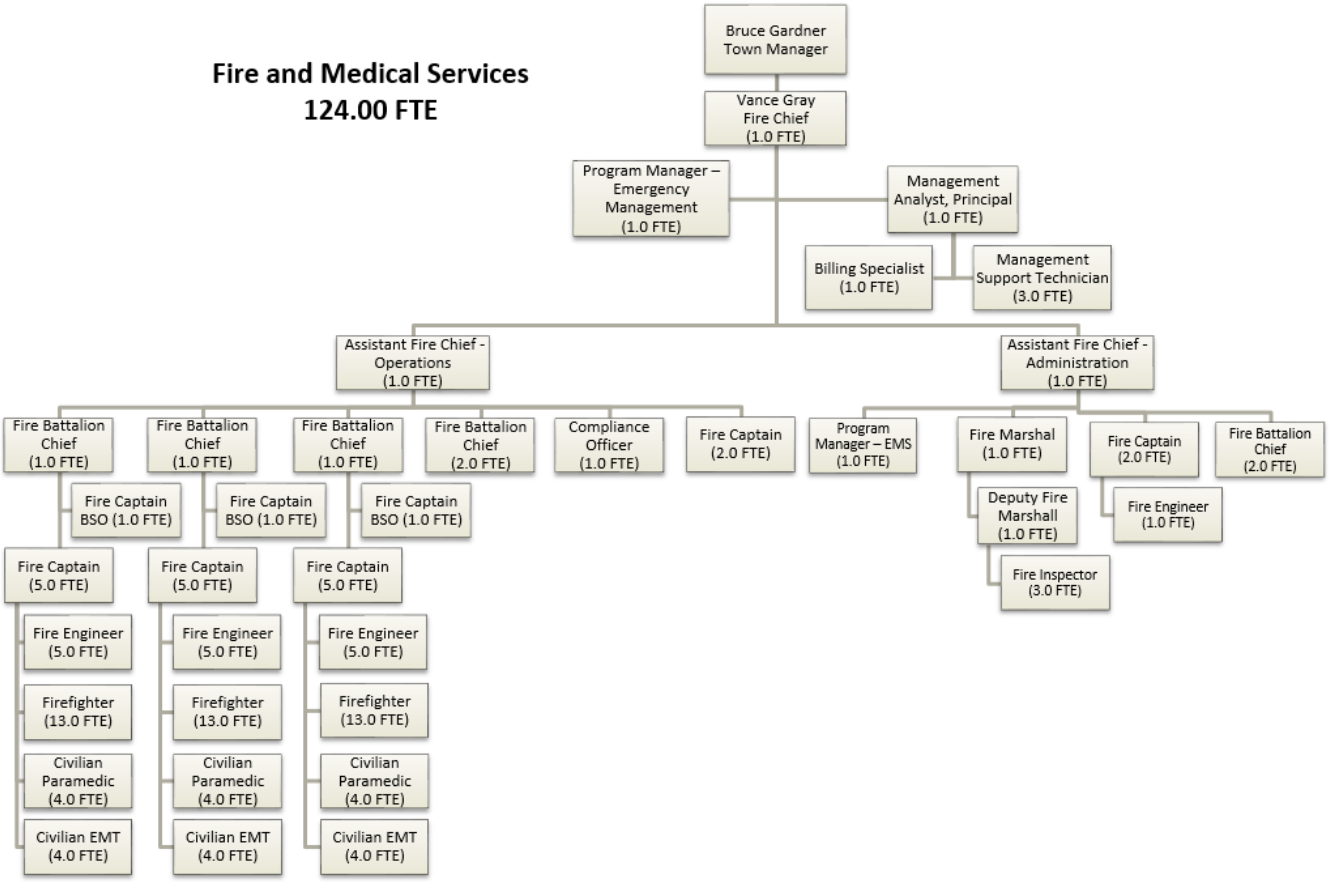
Transfers Out – Debt Service:

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

Transfers Out - CIP:

Budget in this category represents the non-growth share of wastewater infrastructure improvements that are planned for FY 2026/27.

Fire & Medical



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 responses to a major or widespread incident in the Town. The Operations Division also conducts building safety inspections, public safety education and safety preparations for special events.

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

Fire & Medical

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 2026/27 Corporate Strategic Plan and Objectives

Goal 2.1 – Community Safety & Resilience: Proactively work to provide fire services to areas of Queen Creek where response time gaps have been evaluated and identified as part of the 2020 Fire Master Plan and to expand the Town's fire District, where applicable, within the remaining municipal planning area.

- Plan for, and place in appropriate budget years; future fire stations, associated fire apparatus, implement new programs, and provide staffing in an effort to improve service levels and become a Class 1 fire department.
- Continue to update the Emergency Operations Plan for community and Town staff preparedness.
- 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.

Goal 2.2 – Community Safety & Resilience: Continue expansion/support efforts with the Emergency Transportation Services (ETS) program and providing patient transportation services (ambulance services) to Queen Creek.

- Monitor and expand the Emergency Transport Services program in accordance with Arizona Department of Health Services requirements and support the patient transportation services at the Town level.

Goal 2.3 – Community Safety & Resilience: Continue and update the Emergency Operations Plan (EOP) for response capabilities and community preparedness and Community Emergency Response Training (CERT) classes. The QCFM continues the goal of offering group certification courses in CPR, including 'hands-only' CPR. Continue efforts in training and developing plans to better prepare Queen Creek when responding to and mitigating hostile events, such as active shooters. With the exponential growth in Queen Creek, Fire Prevention activities such as business inspections along with public outreach and education will be a focus.

- 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.
- Continue to grow and support our public education and volunteer programs for a safe community. Examples include public interactions during school programs, fire safety talks during station and truck tours, CPR programs for the community, drowning awareness, and smoke alarm maintenance.

Fire & Medical

Goal 2.4 – Organizational Preparedness: Monitor and evaluate operations at the new Public Safety Support Facility in the three major areas; training, fleet maintenance, along with warehousing activities and make needed adjustments for effectiveness.

- Enhance Firefighter Health and Wellness initiatives through advanced annual screenings and injury risk reduction measures.

Fire & Medical

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Administration	6.00	6.00	6.00	6.00	7.00
Operations	73.00	73.00	76.00	76.00	79.00
Training	1.00	1.00	3.00	4.00	4.00
Fire Prevention Bureau	2.00	3.00	3.00	5.00	5.00
Resource Management	-	-	1.00	1.00	1.00
Emergency Transport Service	26.00	26.00	26.00	26.00	26.00
Medical	1.00	1.00	2.00	2.00	2.00
Department FTE	**109.00**	**110.00**	**118.00**	**120.00**	**124.00**

FTE Changes

FY 2026/27: Added 4.0 FTE- 3-40-Hr Battalion Chief, 1-Management Technician, Reclassification 1.0 FTE-Reclassify Assistant Chief to Battalion Chief.

FY 2025/26: Added 2.0 FTE- 1 Fire Inspector/Investigator. Added at mid-year 1 Fire Engineer.

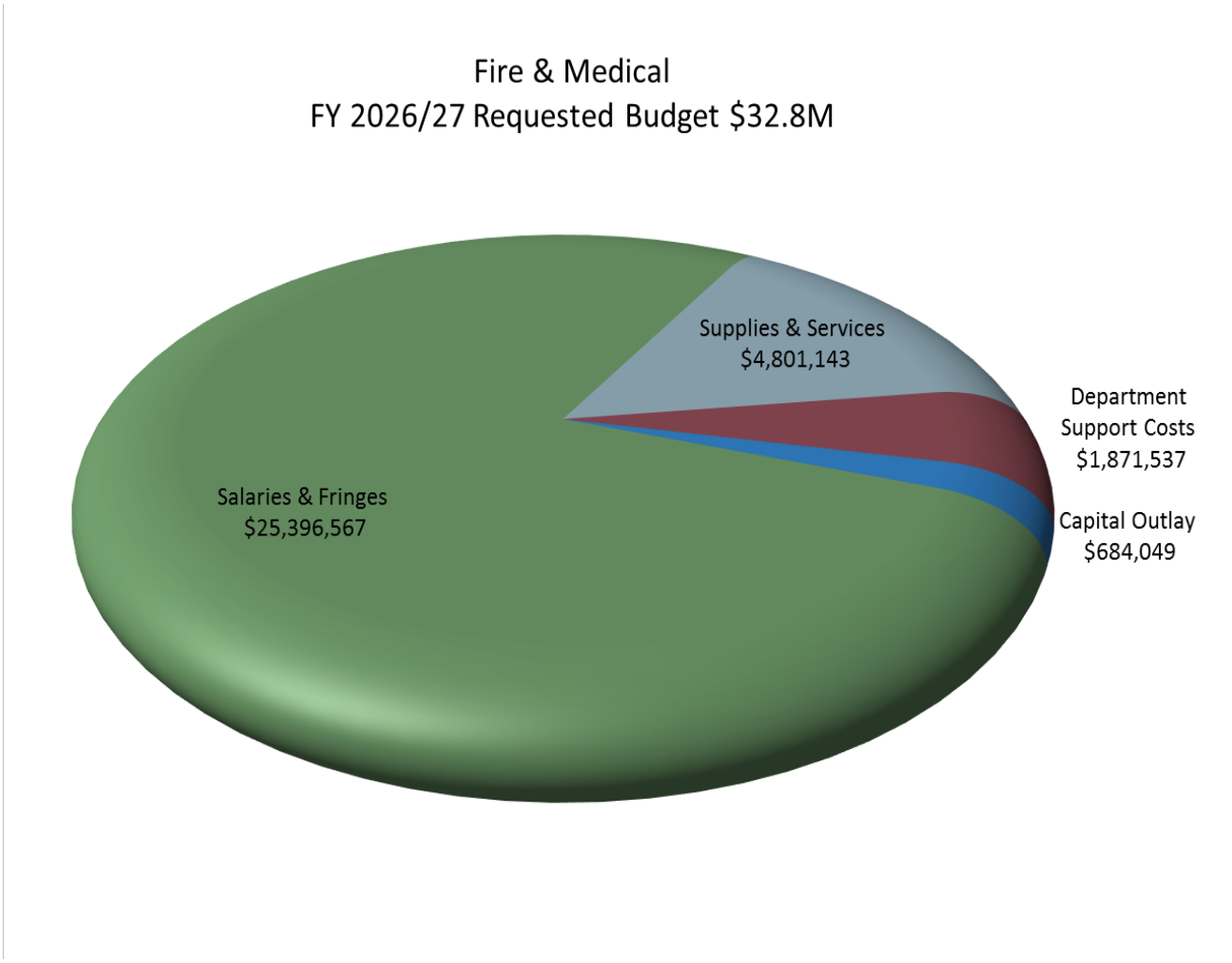
FY 2024/25: Added 7.0 FTE - 3 Firefighter positions and 4 Captain positions.

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

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

FY 2021/22: No staffing increases.

Fire & Medical



Department Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 14,108,827	$ 16,996,898	$ 19,331,145	$ 22,919,233	$ 25,396,567	$ 2,477,334	11%
Supplies & Services	$ 2,433,371	$ 3,156,554	$ 3,314,665	$ 4,455,328	$ 4,801,143	$ 345,815	8%
Department Support Costs	$ 1,331,551	$ 1,732,315	$ 1,616,319	$ 1,657,968	$ 1,871,537	$ 213,569	13%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Capital Outlay	$ 888,084	$ 2,729,379	$ 721,977	$ 1,935,829	$ 684,049	$ (1,251,780)	(65%)
Subtotal Expenses	***$ 18,761,833***	***$ 24,615,146***	***$ 24,984,107***	***$ 30,968,358***	***$ 32,753,296***	***$ 1,784,938***	***6%***
Transfers Out - CIP	$ 958,919	$ 7,046,597	$ (2,418,363)	$ -	$ -	$ -	N/A
Transfers Out-Operating	$ 7,043	$ -	$ -	$ -	$ -	$ -	N/A
Department Total	***$ 19,727,795***	***$ 31,661,743***	***$ 22,565,744***	***$ 30,968,358***	***$ 32,753,296***	***$ 1,784,938***	***6%***
$ Change from Prior		$ 11,933,947	$ (9,095,999)	$ 8,402,614	$ 1,784,938		
% Change from Prior		60%	(29%)	37%	6%		

Fire & Medical

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Fire Admininstration	$ 2,791,640	$ 3,376,578	$ 3,347,766	$ 3,536,215	$ 4,024,627	$ 488,412	14%
Operations	$ 12,249,893	$ 12,798,857	$ 13,733,493	$ 15,934,322	$ 18,142,167	$ 2,207,845	14%
Training	$ 365,374	$ 395,448	$ 988,996	$ 1,353,880	$ 1,338,750	$ (15,130)	(1%)
Fire Prevention	$ 376,550	$ 582,863	$ 577,262	$ 886,854	$ 842,546	$ (44,308)	(5%)
Resource Management	$ 2,310,293	$ 8,858,147	$ (320,563)	$ 3,404,077	$ 2,455,226	$ (948,851)	(28%)
Medical	$ 449,209	$ 487,821	$ 700,380	$ 998,518	$ 928,599	$ (69,919)	(7%)
Emergency Transport	$ 1,184,836	$ 5,162,030	$ 3,538,409	$ 4,854,492	$ 5,021,381	$ 166,889	3%
Wildland	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Department Total	***$ 19,727,795***	***$ 31,661,743***	***$ 22,565,744***	***$ 30,968,358***	***$ 32,753,296***	***$ 1,784,938***	***6%***
$ Change from Prior		$ 11,933,947	$ (9,095,999)	$ 8,402,614	$ 1,784,938		
% Change from Prior		60%	(29%)	37%	6%		

Program Performance – Fire-Non-Emergency

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Public Safety	Number of training hours in emergency response per operations employee (1)	Fire 284 Medical 64 Rescue 21	Fire 225 Medical 50 Rescue 20	Fire 225 Medical 50 Rescue 20	Fire 225 Medical 50 Rescue 20
	Number of annual commercial occupancy inspections by risk category (2)	High 366 Medium 48 Low 30	High 315 Medium 150 Low 150	High 360 Medium 33 Low 24	High 315 Medium 65 Low 32
	Number of annual construction inspections (3)	1894	2000	2400	2200
Public Safety & Community Involvement	Community CPR (4)	1850 CCR 325 CPR	1600 CCR 300 CPR	2800 CCR 325 CPR	1600 CCR 300 CPR
	CERT Basic Training class delivered (5)	0 Program is Full	0	0	1
	Disaster management and awareness training class delivered (5), (6)	68	77	67	77
	Fire volunteers participation in special events & incidents (7)	14	12	16	12
	Child car seat installations	103	130	115	130
	Public education program hours delivered	700	750	1336	750

Fire & Medical

Analysis of Performance

1. 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.

2. High-risk occupancies inspections are conducted by the Fire Prevention Division once every year. Medium and Low risk occupancies are inspected once every two years and once every three years respectively.

3. With the growth of the Town, over the past few years has seen an increase in commercial inspections driving the need to report on the increase. The Town expects to see continued growth in both commercial, industrial and factory complexes on a large scale.

4. This program is a strategic initiative to train 10% of the Town's population in CPR. In FY24, the department began conducting hands-only or Cardiocerebral Resuscitation (CCR) to high school students. Per state law, all high school students must be instructed in hands-only CPR by the time they graduate.

5. 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.

6. Delivering disaster preparedness and awareness training classes, demonstrations and presentations to the community (CERT continuing education). During FY2021/22, CERT continuing education was reorganized and revamped with the assistance of a volunteer, and we are now holding monthly meetings and CERT refresher topics are being discussed.

7. In late 2024, the Queen Creek Emergency Communications Group (QCECG) became an official Town Volunteer Group. QCECG holds monthly meetings and conducts weekly radio practice.

Program Performance – Fire Emergency

Key Result Area	Program Performance	Actual FY2024/25	Target FY2025/26	Projected FY2025/26	Target FY2026/27
Public Safety	Number of emergency response incidents/response time	6902/4:44	7200/4:00	7000/4:00	7200/4:00
	Number of transports/emergent response time	3572/6:06	3800/10:00	4000/10:00	3287/10:00

Fire & Medical

Program Operating Budget – Fire Administration

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 986,645	$ 1,100,752	$ 1,140,140	$ 1,195,975	$ 1,320,707	$ 124,732	10%
Supplies & Services	$ 466,401	$ 534,540	$ 572,081	$ 682,272	$ 832,383	$ 150,111	22%
Department Support Costs	$ 1,331,551	$ 1,732,315	$ 1,616,319	$ 1,657,968	$ 1,871,537	$ 213,569	13%
Capital Outlay	$ -	$ 8,970	$ 19,226	$ -	$ -	$ -	N/A
Subtotal Expenses	***$ 2,784,597***	***$ 3,367,608***	***$ 3,328,540***	***$ 3,536,215***	***$ 4,024,627***	***$ 488,412***	***14%***
Transfers Out - Operating	$ 7,043	$ -	$ -	$ -	$ -	$ -	N/A
Division Total	***$ 2,791,640***	***$ 3,376,578***	***$ 3,347,766***	***$ 3,536,215***	***$ 4,024,627***	***$ 488,412***	***14%***
$ Change from Prior		$ 584,937	$ (28,812)	$ 188,449	$ 488,412		
% Change from Prior		21%	(1%)	6%	14%		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include the addition of 1 FTE, a new Management Support Technician position. In addition, a 3% market increase with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection. Annual pension rates for non-sworn personnel decreased from 12% to 11.98% (driven by statute).

Supplies & Services:

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

Department Support Costs:

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

Capital Outlay:

The capital outlay budget represents funding for expenses that are generally one-time in nature rather than recurring. There are no expenditures for FY 2026/27.

Fire & Medical

Program Operating Budget – Fire Operations

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 11,868,823	$ 12,364,042	$ 13,165,743	$ 15,098,129	$ 16,987,797	$ 1,889,668	13%
Supplies & Services	$ 377,940	$ 422,000	$ 549,889	$ 629,144	$ 1,127,321	$ 498,177	79%
Capital Outlay	$ 3,130	$ 12,816	$ 17,862	$ 207,049	$ 27,049	$ (180,000)	(87%)
Division Total	***$ 12,249,893***	***$ 12,798,857***	***$ 13,733,493***	***$ 15,934,322***	***$ 18,142,167***	***$ 2,207,845***	***14%***
$ Change from Prior		**$ 548,964**	**$ 934,636**	**$ 2,200,829**	**$ 2,207,845**		
% Change from Prior		**4%**	**7%**	**16%**	**14%**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budget includes the addition of 3.0 FTE: 3 40-HR Battalion Chief positions and 1 FTE reclassification of Assistant Chief to Battalion Chief. In addition, a 3% market increase, with an additional 3% allowance, is included for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection. Annual pension rates for non-sworn personnel decreased from 12% to 11.98% (driven by statute).

Supplies & Services:

The FY 2026/27 budget includes funding for dispatch services, uniforms, travel and training, and other supplies and services required for the Fire Operations division. The increase is primarily due to cost increases for dispatch services due to an increase in call volume.

Capital Outlay:

The Capital outlay budget includes annual cost related to TOPAZ.

Fire & Medical

Program Operating Budget – Fire Training

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 210,060	$ 255,507	$ 798,558	$ 1,011,376	$ 1,071,256	$ 59,880	6%
Supplies & Services	$ 72,695	$ 129,606	$ 190,438	$ 342,504	$ 267,494	$ (75,010)	(22%)
Capital Outlay	$ 82,619	$ 10,335	$ -	$ -	$ -	$ -	N/A
Division Total	***$ 365,374***	***$ 395,448***	***$ 988,996***	***$ 1,353,880***	***$ 1,338,750***	***$ (15,130)***	***(1%)***
$ Change from Prior		$ 30,074	$ 593,549	$ 364,884	$ (15,130)		
% Change from Prior		8%	150%	37%	(1%)		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a 3% market increase and a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection.

Supplies & Services:

The FY 2026/27 budget decrease is due to one-time expenses that were incurred in FY 2025/26.

Capital Outlay:

No Capital Outlay planned for FY 2026/27.

Fire & Medical

Program Operating Budget – Fire Prevention

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 347,432	$ 445,368	$ 500,477	$ 744,393	$ 736,784	$ (7,609)	(1%)
Supplies & Services	$ 29,118	$ 60,690	$ 58,912	$ 142,461	$ 105,762	$ (36,699)	(26%)
Capital Outlay	$ -	$ 76,804	$ 17,872	$ -	$ -	$ -	N/A
Division Total	***$ 376,550***	***$ 582,863***	***$ 577,262***	***$ 886,854***	***$ 842,546***	***$ (44,308)***	***(5%)***
$ Change from Prior		$ 206,313	$ (5,601)	$ 309,592	$ (44,308)		
% Change from Prior		55%	(1%)	54%	(5%)		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a 3% market increase for existing positions, with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection. Annual pension rates for non-sworn personnel decreased from 12% to 11.98% (driven by statute).

Supplies & Services:

The FY 2026/27 budget includes funding related to training, membership dues, uniforms, office supplies, and other supplies and services.

Capital Outlay:

No Capital Outlay planned for FY 2026/27.

Fire & Medical

Program Operating Budget – Fire Resource

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ 1,185	$ 208,646	$ 214,164	$ 241,407	$ 27,243	13%
Census	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Supplies & Services	$ 988,356	$ 1,334,635	$ 1,238,495	$ 1,707,253	$ 1,556,819	$ (150,434)	(9%)
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Capital Outlay	$ 363,019	$ 475,730	$ 650,659	$ 1,482,660	$ 657,000	$ (825,660)	(56%)
Transfers Out - CIP	$ 958,919	$ 7,046,597	$ (2,418,363)	$ -	$ -	$ -	N/A
Division Total	***$ 2,310,293***	***$ 8,858,147***	***$ (320,563)***	***$ 3,404,077***	***$ 2,455,226***	***$ (948,851)***	***(28%)***
$ Change from Prior		$ 6,547,854	$ (9,178,710)	$ 3,724,640	$ (948,851)		
% Change from Prior		283%	(104%)	(1162%)	(28%)		

Budget Notes and Changes

Salaries & Fringes:
Personnel budgets include a 3% market increase for existing positions. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection.

Supplies & Services:
The decrease in this budget is due to one-time expenses that were included in FY 2025/26.

Capital Outlay:
The capital outlay budget includes 4 vehicles and related upfitting for new requested positions and emergency radio replacement funds.

Transfers Out - CIP:
No change in FY 2025/26 to transfers out- CIP.

Fire & Medical

Program Operating Budget – Fire Medical

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 122,869	$ 141,370	$ 335,360	$ 368,954	$ 387,691	$ 18,737	5%
Supplies & Services	$ 326,340	$ 346,451	$ 365,021	$ 629,564	$ 540,908	$ (88,656)	(14%)
Division Total	***$ 449,209***	***$ 487,821***	***$ 700,380***	***$ 998,518***	***$ 928,599***	***$ (69,919)***	***(7%)***
$ Change from Prior		**$ 38,612**	**$ 212,560**	**$ 298,138**	**$ (69,919)**		
% Change from Prior		**9%**	**44%**	**43%**	**(7%)**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets includes a 3% market increase with an additional 3% allowance for non-sworn employee performance. Also included is a 5% step program for sworn staff, which is based on employee performance. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town vary depending on the hire date of the employee and in certain instances the employee's plan selection. Annual pension rates for non-sworn personnel decreased from 12% to 11.98% (driven by statute).

Supplies & Services:

Budgets include funding for annual medical exams, drug replacement, and medical equipment.

Fire & Medical

Program Operating Budget – Emergency Transport Service

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 572,999	$ 2,688,674	$ 3,182,221	$ 4,286,242	$ 4,650,925	$ 364,683	9%
Supplies & Services	$ 172,521	$ 328,632	$ 339,830	$ 322,130	$ 370,456	$ 48,326	15%
Capital Outlay	$ 439,316	$ 2,144,723	$ 16,357	$ 246,120	$ -	$ (246,120)	(100%)
Division Total	***$ 1,184,836***	***$ 5,162,030***	***$ 3,538,409***	***$ 4,854,492***	***$ 5,021,381***	***$ 166,889***	***3%***
$ Change from Prior		$ 3,977,194	$ (1,623,621)	$ 1,316,083	$ 166,889		
% Change from Prior		336%	(31%)	37%	3%		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a 3% market increase, with an additional 3% allowance for non-sworn employee performance. Annual pension rates for non-sworn personnel decreased from 12% to 11.98% (driven by statute).

Supplies & Services:

Budgets include funding for medical supplies, subscriptions, vehicle maintenance, ambulance billing vendor, fuel, and other supplies necessary to support the ambulance transportation services. This increase is due to increased cost of supplies and an increase call volume.

Capital Outlay:

No Capital Outlay funding is required for FY 2026/27.

Fire & Medical

Program Operating Budget – Wildland

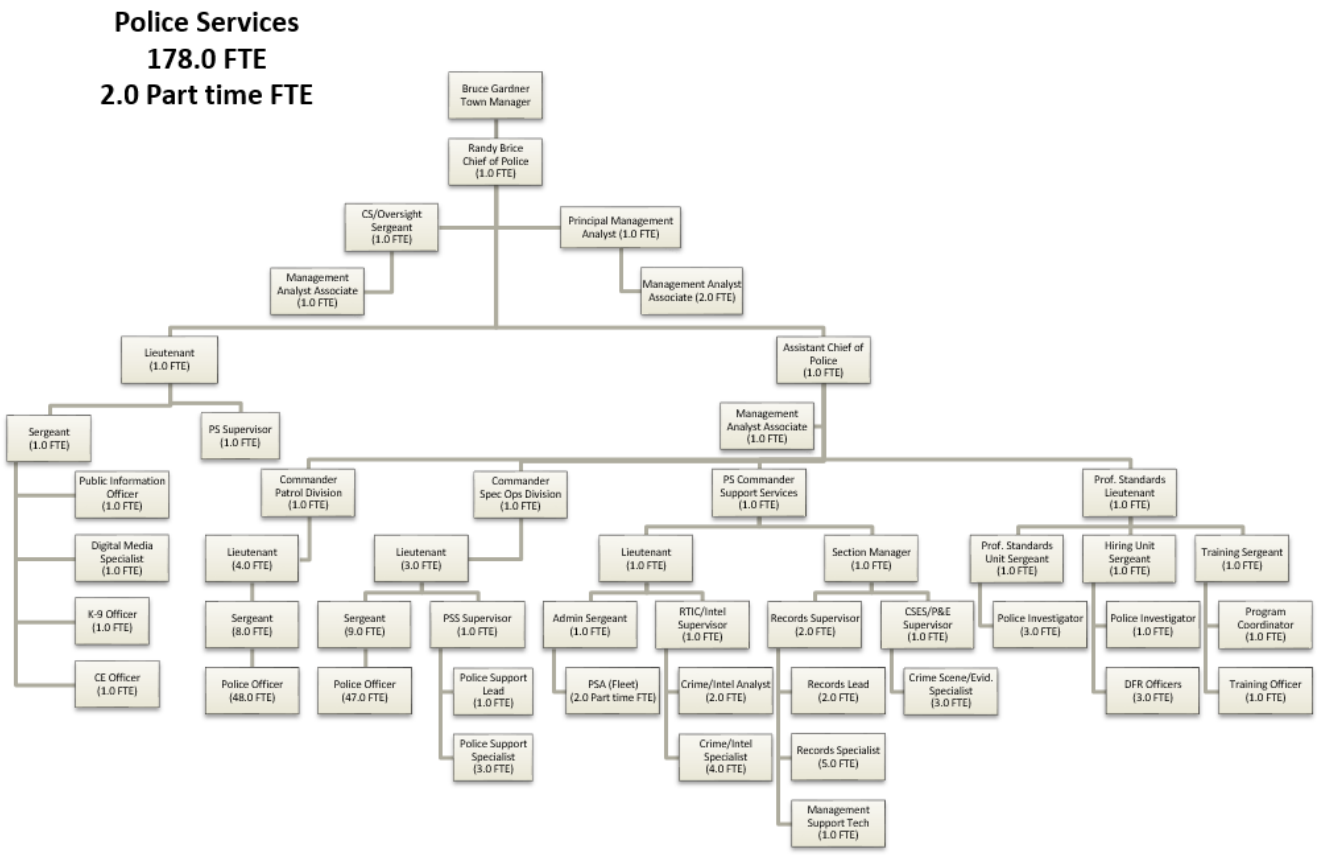
Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Supplies & Services	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Division Total	***$*** -	***$*** -	***$*** -	***$*** -	***$*** -	***$*** -	***N/A***
$ Change from Prior		$ -	$ -	$ -	$ -		
% Change from Prior		0%	0%	0%	0%		

Budget Notes and Changes

Supplies & Services:
This budget was discontinued FY 2025/26.

TOWN OF QUEEN CREEK
ARIZONA

Police Services



Department Description and Programs

To fulfill its mission and support the Town's Community Strategic Priorities, the Queen Creek Police Department employs Stratified Policing, an evidence-based organizational model of problem-solving, analysis, and accountability supported by the U.S. Department of Justice Community Oriented Policing Services Office. This approach strengthens traditional policing methods while integrating data-driven and community-focused strategies that are scalable and adaptable to a growing community.

Stratified Policing distinguishes among varying types of public safety challenges and aligns responsibility, resources, and accountability based on the nature and complexity of each issue. By differentiating problems and responses, the Department ensures that appropriate personnel, analysis, and strategies are applied to reduce crime, enhance safety, and improve service delivery.

In support of this framework, the Queen Creek Police Department focuses on the following core program areas:

Community Engagement, Trust, and Transparency: Effective public safety requires strong partnerships and mutual trust. The Department prioritizes meaningful engagement with residents, businesses, youth, and regional

Police Services

partners to promote transparency, procedural justice, and shared problem-solving. Open communication and accountability remain essential to maintaining legitimacy and public confidence.

Crime, Fear of Crime, and Proactive Policing: Crime and the perception of crime negatively impact community well-being. The Department utilizes proactive, intelligence-led, and problem-oriented strategies to address crime trends, reduce victimization, and mitigate the fear of crime while maintaining Queen Creek's high quality of life.

Traffic and Multimodal Safety: As Queen Creek continues to grow and evolve, traffic congestion and multimodal safety remain critical concerns. The Department supports Town transportation strategies through education, enforcement, and data-informed initiatives designed to reduce collisions, injuries, and fatalities for motorists, pedestrians, cyclists, and other roadway users.

Technology, Data, and Operational Innovation: Timely, accurate, and reliable data is essential to effective decision-making. The Department leverages technology, analytics, and process improvement to enhance operational efficiency, improve accountability, and support transparent communication with the community and Town leadership.

Employee Development, Support, and Resilience: The Department recognizes its employees as its most valuable asset. The Queen Creek Police Department remains committed to professional development, leadership growth, wellness, and resilience to ensure a capable and adaptive workforce prepared to meet both current and future public safety demands.

Department Mission

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

Strategic Priority

Safe Community



FY 2026/27 Objectives

Goal 2.5 - PUBLIC SAFETY QCPD: Promote a Safe Community - QCPD will enhance public safety by expanding proactive policing activities, strengthening intelligence-led strategies, increasing traffic safety efforts, deepening regional collaboration, and coordinating emergency preparedness.

- Continue to implement proactive and intelligence-led strategies to prevent crime, reduce the fear of crime, and maintain public safety.
- Continue to develop and implement strategies to improve traffic and multimodal safety and reduce traffic-related injuries.
- Continue to strengthen regional collaboration and coordination related to public safety and emergency preparedness.

Goal 2.6 - PUBLIC SAFETY QCPD: Strengthen Community Engagement, Trust, and Transparency - QCPD will build meaningful partnerships, expand communication, and enhance transparency to deepen public trust and support shared problem-solving with the community.

Police Services

- Continue efforts to strengthen community engagement, transparency, and trust through communication, partnerships, and collaborative problem-solving.
- Continue to support high-quality customer service for patrol response, investigations, and quality-of-life concerns.

Goal 2.7 - PUBLIC SAFETY QCPD: Enhance Operational Efficiency Through Innovation and Data-Driven Practices - QCPD will embrace new technologies, improve processes, and expand analytics to provide efficient, transparent, and accountable police services.

- Continue to enhance operational efficiency and accountability through innovation, data-driven practices, and continuous process improvement.
- Continue efforts to provide appropriate response times for emergency and urgent calls-for-service.

Goal 2.8 - PUBLIC SAFETY QCPD: Build a Skilled, Supported, and Resilient Workforce - QCPD will support employee development, strengthen leadership, and promote wellness to enhance service to the community.

- Continue to develop and support a skilled, resilient, and well-trained workforce through employee development, leadership initiatives, and wellness efforts.
- Continue to align resources, staffing, training, and infrastructure planning with the needs of a growing community.

Police Services

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
Police Administration	3.00	3.00	3.00	6.00	6.00
Police Special Operations	-	-	91.00	94.00	98.00
Police Patrol	58.00	59.00	64.00	73.00	75.00
Police Records Management	5.00	7.00	-	-	-
Police Support Services	23.00	41.00	-	-	-
MCSO Contract	-	-	-	-	-
Department FTE	**89.00**	**110.00**	**158.00**	**173.00**	**179.00**

FTE Changes

FY 2026/27: Added 6.0 FTE-1 Investigators, 1 Lieutenant, 1 Sergeant, 3 Police Officers, 6 FTE Reclassifications.

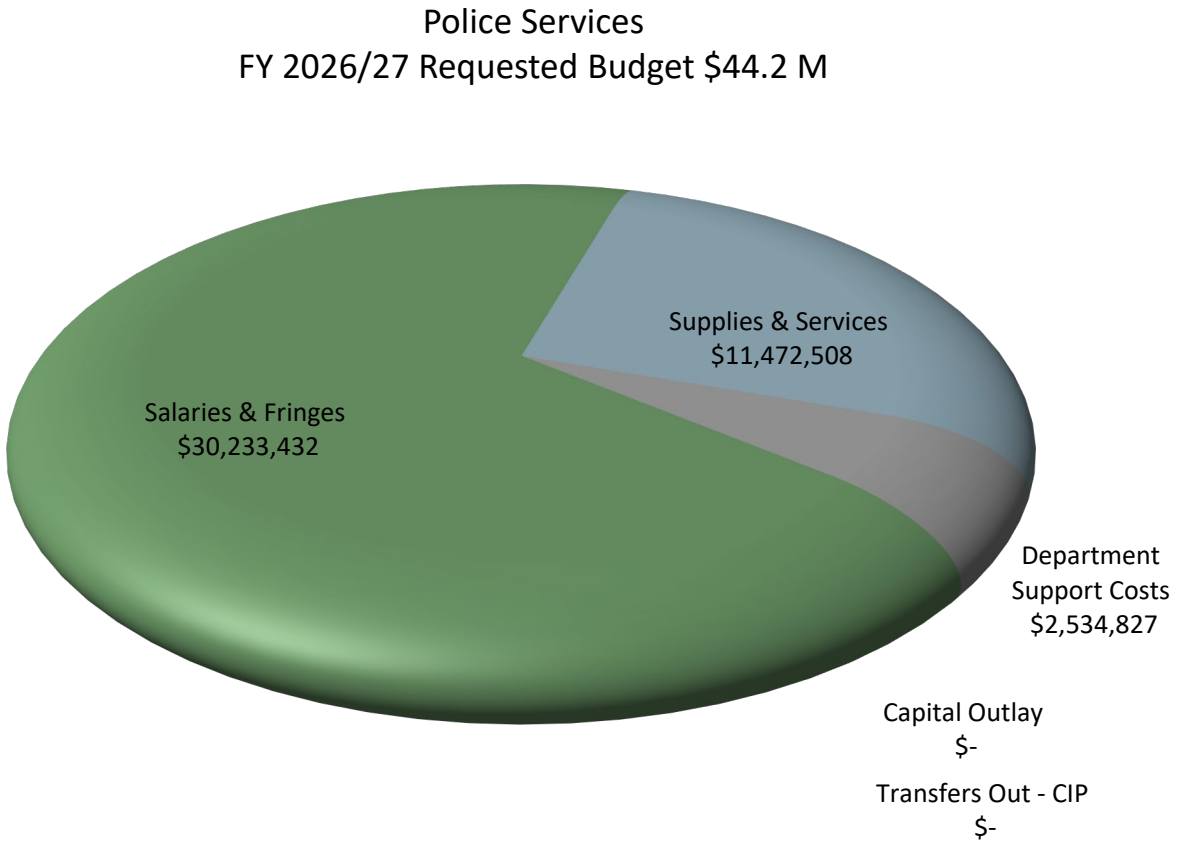
FY 2025/26: Added 15.0 FTE – 9 Police Officers, 2 Sergeants, 2 Lieutenants, 1 Records Specialist Lead, and 1 Police Service Assistants.

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

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

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

Police Services



Department Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 19,742,022	$ 15,943,514	$ 22,489,228	$ 27,649,027	$ 30,233,432	$ 2,584,405	9%
Supplies & Services	$ 5,352,129	$ 7,437,881	$ 7,915,985	$ 11,033,640	$ 11,472,508	$ 438,868	4%
Department Support Costs	$ 1,260,638	$ 1,526,350	$ 1,641,437	$ 2,072,175	$ 2,534,827	$ 462,652	22%
MCSO	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Capital Outlay	$ 1,920,524	$ 1,930,744	$ 7,971,428	$ 10,840,799	$ -	$ (10,840,799)	(100%)
Transfers Out - CIP	$ -	$ -	$ 4,436,202	$ -	$ -	$ -	N/A
Department Total	***$ 28,275,313***	***$ 26,838,490***	***$ 44,454,281***	***$ 51,595,642***	***$ 44,240,767***	***$ (7,354,875)***	***(14%)***
$ Change from Prior		**$ (1,436,823)**	**$ 17,615,792**	**$ 7,141,360**	**$ (7,354,875)**		
% Change from Prior		**(5%)**	**66%**	**16%**	**(14%)**		

Police Services

Expenditure by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Administration	$ 12,076,228	$ 8,123,896	$ 12,163,751	$ 16,646,229	$ 16,218,061	$ (428,168)	(3%)
Support Services	$ 5,800,194	$ 6,244,876	$ 7,264,414	$ 4,546,849	$ 3,262,948	$ (1,283,901)	(28%)
Patrol	$ 9,697,424	$ 11,016,998	$ 14,688,978	$ 19,972,920	$ 15,464,987	$ (4,507,933)	(23%)
Records Management	$ 455,492	$ 866,189	$ 5,273	$ -	$ -	$ -	N/A
Property/Evidence	$ 81,538	$ 84,109	$ -	$ -	$ -	$ -	N/A
Training	$ 164,439	$ 502,421	$ -	$ -	$ -	$ -	N/A
Special Operations	$ -	$ -	$ 5,895,662	$ 10,429,643	$ 9,294,771	$ (1,134,872)	(11%)
Public Safety (MCSO)	$ -	$ -	$ 4,436,202	$ -	$ -	$ -	N/A
Department Total	***$ 28,275,313***	***$ 26,838,490***	***$ 44,454,281***	***$ 51,595,642***	***$ 44,240,767***	***$ (7,354,875)***	***(14%)***
$ Change from Prior		**$ (1,436,823)**	**$ 17,615,792**	**$ 7,141,360**	**$ (7,354,875)**		
% Change from Prior		**(5%)**	**66%**	**16%**	**(14%)**		

Program Performance

Key Result Area	Program Performance	Actual FY2022/23	Actual FY2023/24	Actual FY2024/25	Projected FY2025/26	Target FY2026/27
Public Safety	Increase traffic-related contacts by 10% (based on prior FY data)	5,936	8,823	11,597	12,800	14,100
	Maintain an average response time of 00:05:30 for Priority 1 calls for service (dispatch to time of arrival)	5 min 8 Sec	5 min 17 sec	4 min 49 sec	5 min	5 min
Public Safety & Community Involvement	Increase community outreach contacts by 10% (based on prior FY data)	564	665	779	860	950
	Implement at least two additional programs or initiatives designed to increase community enagagement	2	2	2	3	2
Public Safety & Technology	Add at least two additional technology based tools or programs designed to support public safety	2	2	2	3	2

Police Services

Program Operating Budget – Police Administration

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 8,241,825	$ 1,967,662	$ 1,745,955	$ 3,168,674	$ 3,185,076	$ 16,402	1%
Supplies & Services	$ 2,527,106	$ 3,874,392	$ 7,754,526	$ 10,921,920	$ 10,498,158	$ (423,762)	(4%)
Department Support Costs	$ 1,260,638	$ 1,526,350	$ 1,641,437	$ 2,072,175	$ 2,534,827	$ 462,652	22%
Capital Outlay	$ 46,660	$ 755,492	$ 1,021,833	$ 483,460	$ -	$ (483,460)	(100%)
Division Total	***$ 12,076,228***	***$ 8,123,896***	***$ 12,163,751***	***$ 16,646,229***	***$ 16,218,061***	***$ (428,168)***	***(3%)***
$ Change from Prior		$ (3,952,332)	$ 4,039,855	$ 4,482,478	$ (428,168)		
% Change from Prior		(33%)	50%	37%	(3%)		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include a 3% market increase, a 1-3% mid-year market adjustment for Officers, Sergeants and Lieutenants, a 5% Step increase for sworn staff, and a 3% merit allowance for non-sworn staff. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town varies depending on the hire date of the employee and in certain instances the employee's plan selection.

Supplies & Services:

The budget decrease is due to a reallocation of supplies and services budget into other divisions. A department wide net increase of about $26k is related to expansion of facilities and the peripherals associated with outfitting and maintaining items being added in FY2026/27.

Department Support Costs:

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

Capital Outlay:

All Capital Outlay for Police Vehicles were included in the FY2025/26 budget cycle due to long lead delivery timetables.

Police Services

Program Operating Budget – Support Services

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 3,425,753	$ 3,042,321	$ 2,623,313	$ 2,592,017	$ 3,161,441	$ 569,424	22%
Supplies & Services	$ 1,847,435	$ 2,317,847	$ 160,427	$ 111,720	$ 101,507	$ (10,213)	(9%)
Capital Outlay	$ 527,006	$ 884,708	$ 4,480,674	$ 1,843,112	$ -	$ (1,843,112)	(100%)
Division Total	***$ 5,800,194***	***$ 6,244,876***	***$ 7,264,414***	***$ 4,546,849***	***$ 3,262,948***	***$ (1,283,901)***	-
$ Change from Prior		**$ 444,682**	**$ 1,019,538**	**$ (2,717,565)**	**$ (1,283,901)**		
% Change from Prior		**8%**	**16%**	**(37%)**	**(28%)**		

Budget Notes and Changes

Salaries & Fringes:

The personnel budget includes the addition of 1.0 FTE: 1 Investigator. Personnel budgets include a 3% market increase (a 1-3% mid-year market adjustment for Officers, Sergeants and Lieutenants) 5% Step increase for sworn staff, and a 3% merit allowance for non-sworn staff. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town varies depending on the hire date of the employee and in certain instances the employee's plan selection.

Supplies & Services:

The supplies and services budget consist of costs associated with the new positions and reallocation of professional and technical service budget from the Administration Division.

Capital Outlay:

No new capital expenditures are planned within the division during FY 2026/27.

Police Services

Program Operating Budget – Patrol

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 7,624,615	$ 10,097,495	$ 12,219,025	$ 13,821,326	$ 15,243,262	$ 1,421,936	10%
Supplies & Services	$ 725,949	$ 628,959	$ 1,032	$ -	$ 221,725	$ 221,725	N/A
Capital Outlay	$ 1,346,859	$ 290,544	$ 2,468,921	$ 6,151,594	$ -	$ (6,151,594)	(100%)
Division Total	***$ 9,697,424***	***$ 11,016,998***	***$ 14,688,978***	***$ 19,972,920***	***$ 15,464,987***	***$ (4,507,933)***	-
$ Change from Prior		**$ 1,319,574**	**$ 3,671,980**	**$ 5,283,942**	**$ (4,507,933)**		
% Change from Prior		**14%**	**33%**	**36%**	**(23%)**		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include the addition of 1.0 FTE: 1 Police Officer. Personnel budgets include a 3% market increase (1-3% mid-year market adjustment for Officers, Sergeants and Lieutenants), a 5% Step increase for sworn staff, and a 3% merit allowance for non-sworn staff. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town varies depending on the hire date of the employee and in certain instances the employee's plan selection.

Supplies & Services:

The budget increase is due to equipment and services related to the new Police Officer position and moving of expenses from the Administrative division.

Capital Outlay:

No new capital outlay budget for FY2026/27, all budget was included in FY2025/26 due to long lead items.

Police Services

Program Operating Budget – Record Management

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 449,829	$ 836,037	$ 5,273	$ -	$ -	$ -	N/A
Supplies & Services	$ 5,663	$ 30,152	$ -	$ -	$ -	$ -	N/A
Division Total	***$ 455,492***	***$ 866,189***	***$ 5,273***	***$ -***	***$ -***	***$ -***	***N/A***
$ Change from Prior		**$ 410,698**	**$ (860,916)**	**$ (5,273)**	**$ -**		
% Change from Prior		**90%**	**(99%)**	**(100%)**	**0%**		

Budget Notes and Changes

Salaries & Fringes:

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

Supplies & Services:

This division was consolidated in other divisions in the FY 2024/25 reorganization.

Police Services

Program Operating Budget – Property Evidence

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised: Dollar Change	From Prior Revised: % Change
Supplies & Services	$ 81,538	$ 84,109	$ -	$ -	$ -	$ -	N/A
Division Total	***$ 81,538***	***$ 84,109***	***$ -***	***$ -***	***$ -***	***$ -***	-
$ Change from Prior		**$ 2,572**	**$ (84,109)**	**$ -**	**$ -**		
% Change from Prior		**3%**	**(100%)**	**0%**	**0%**		

Budget Notes and Changes

Supplies & Services:

This division was consolidated in other divisions in the FY 2024/25 reorganization.

Police Services

Program Operating Budget – Training

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Supplies & Services	$ 164,439	$ 502,421	$ -	$ -	$ -	$ -	N/A
Division Total	***$ 164,439***	***$ 502,421***	***$ -***	***$ -***	***$ -***	***$ -***	***-***
$ Change from Prior		**$ 337,983**	**$ (502,421)**	**$ -**	**$ -**		
% Change from Prior		**206%**	**(100%)**	**0%**	**0%**		

Budget Notes and Changes

Supplies & Services:

This division was consolidated in other divisions in the FY 2024/25 reorganization.

Police Services

Program Operating Budget – Special Operations

Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Requested	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ -	$ -	$ 5,895,662	$ 8,067,010	$ 8,643,653	$ 576,643	7%
Supplies & Services	$ -	$ -	$ -	$ -	$ 651,118	$ 651,118	N/A
Capital Outlay	$ -	$ -	$ -	$ 2,362,633	$ -		
Division Total	***$ -***	***$ -***	***$ 5,895,662***	***$ 8,067,010***	***$ 9,294,771***	***$ 1,227,761***	***15%***
$ Change from Prior		$ -	$ 5,895,662	$ 2,171,348	$ 1,227,761		
% Change from Prior		0%	0%	37%	15%		

Budget Notes and Changes

Salaries & Fringes:

Personnel budgets include 4.0 FTE new positions: 1 Lieutenant, 2 Police Officers, 1 Sergeant. Personnel budgets include a 3% market increase (1-3% mid-year market adjustment for Officers, Sergeants and Lieutenants), a 5% Step increase for sworn staff, and a 3% merit allowance for non-sworn staff. In the Public Safety Personnel Retirement System, the rate paid by the employee and Town varies depending on the hire date of the employee and in certain instances the employee's plan selection. The establishment of this division reflects a significant personnel reorganization across police divisions to better align the command structure with the budget in each division. The significant increase in salary and fringe relates to a reorganization of staff structure consolidating divisions.

Supplies & Services:

The budget increase is due to significant police reorganization and the supplies and services to support the 4 new positions being added in FY 2026/27.

Capital Outlay:

No new Capital Outlay, long lead items were included in the FY2025/26 budget.

Police Services

Program Operating Budget – Public Safety

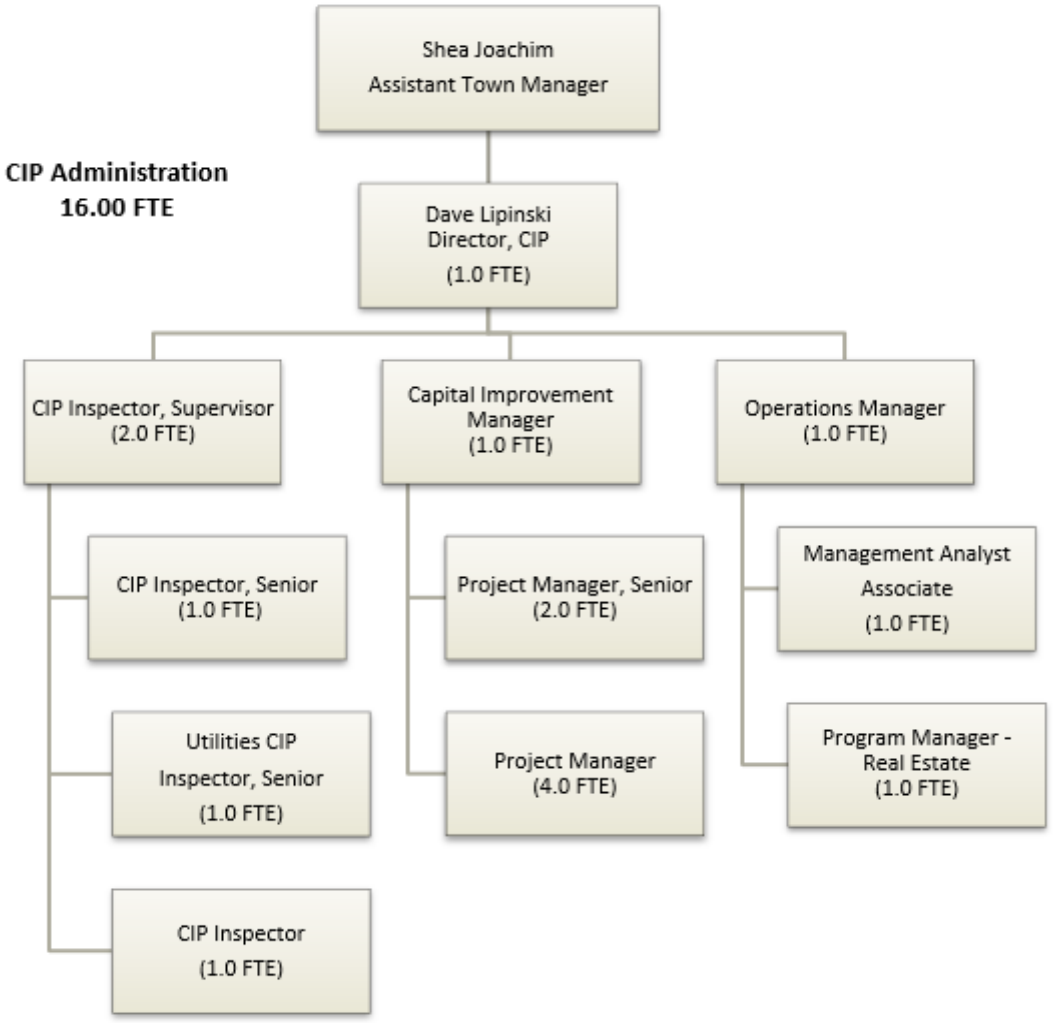
Division by Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Supplies & Services	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Public Safety - PD Facilities	$ -	$ -	$ 4,436,202	$ -	$ -	$ -	N/A
Division Total	***$ -***	***$ -***	***$ 4,436,202***	***$ -***	***$ -***	***$ -***	***N/A***
$ Change from Prior		**$ -**	**$ 4,436,202**	**$ (4,436,202)**	**$ -**		
% Change from Prior		**0%**	**0%**	**(100%)**	**0%**		

Budget Notes and Changes

Supplies & Services:

The contract with Maricopa County Sheriff's Office (MCSO) for law enforcement services expired in January 2022. The expenses for FY 2024/25 included a CIP transfer for the Public Safety Complex project. No further expenses for FY 2026/27.

Capital Improvement (CIP) Administration



Department Description and Programs

The Capital Improvement Projects (CIP) Department provides management of projects included within the Town's adopted five-year Capital Improvement Program. This capital improvement project oversight includes the project studies, planning, design, property acquisition and disposition, permitting, construction management and inspection. The CIP Department managed projects include roadways and transportation; stormwater and drainage management; water, wastewater, recycled water and irrigation; public safety facilities; parks and recreation facilities; walking and multi-use trails; equestrian amenities; traffic control and fiber network improvements; landscape and associated irrigation improvements; and municipal buildings and grounds. The CIP department also provides technical assistance support to other Town departments upon request.

Capital Improvement (CIP) Administration

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.

Strategic Priority

Superior Infrastructure

FY 2026/27 Corporate Strategic Plan & Objectives

Goal 4.1 Infrastructure & Asset Planning: Develop a collaborative Capital Improvement Program (CIP) with the counties and adjacent communities for construction of the regional network of roads and ensure the Town's arterial roads are prioritized for connecting within the region, notably ADOT, Gilbert, Mesa, Apache Junction, Florence, San Tan Valley, Maricopa and Pinal Counties, and State Lands.

- Continue meeting regularly with ADOT, Maricopa and Pinal County. Attend meetings and coordinate with ASLD when invited to do so. Review the proposed CIP's for Gilbert, Mesa, Apache Junction and San Tan Valley to coordinate upcoming projects and priorities.

Goal 4.2 Infrastructure & Asset Planning: Use data-driven asset management programs to ensure the investments in pavement and traffic infrastructure are maintained to the highest possible standard while eliminating the need for frequent, extensive repairs.

- Support Public Works with any requests for roadway rehabilitation

Goal 4.3 Good Governance: Fully encumber the funding for design and construction and complete the construction of projects included in the Fund Grant Agreement with Pinal County. This funding is from the American Rescue Plan Act for groundwater recharge and water projects.

- Spend, invoice and receive reimbursement for the portion of the $35M of the ARPA funding that CIP is managing projects for by December 2026.

Goal 4.4 Infrastructure & Asset Planning: Substantially complete the construction of Power Road from Chandler Heights to Riggs Road.

- Complete the construction of Power Road from Riggs Road to Chandler Heights Road.

Goal 4.6 Infrastructure & Asset Planning: Begin construction of the Queen Creek Police Department Headquarters.

- Begin construction of the PDHQ identifying the schedule for completion and turnover to PD.

Capital Improvement (CIP) Administration

Staffing by Division

Division	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended
CIP Administration	18.00	18.00	16.00	16.00	16.00
Department FTE	**18.00**	**18.00**	**16.00**	**16.00**	**16.00**

FTE Changes

FY 2026/27: No FTE changes

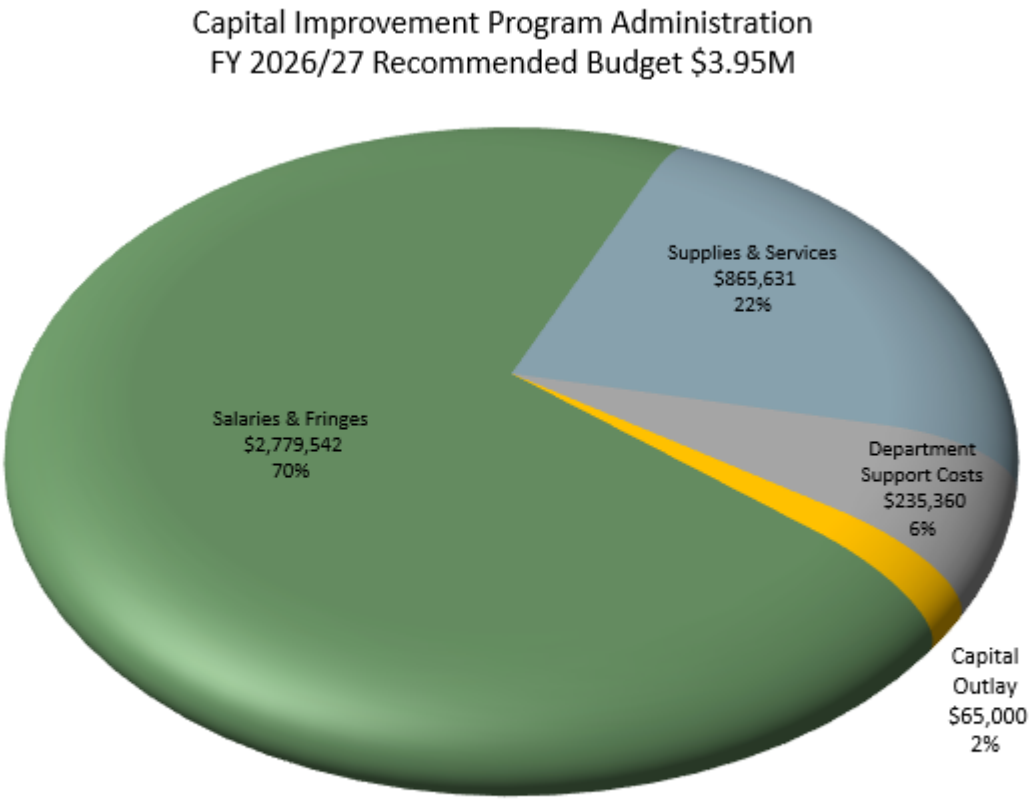
FY 2025/26: No FTE changes

FY 2024/25: Addition of a CIP Inspector, Sr (Utilities). A Procurement Officer Sr, Contract Specialist and Financial Services Administrator were moved to newly created Finance-CIP division.

FY 2023/24: Mid-year reclassification of an Assistant Project Manager to a CIP Inspector (Utilities) Supervisor

FY 2022/23: Procurement Officer position was moved to Finance – Procurement.

Capital Improvement (CIP) Administration



Expenditure by Type

Expense Category	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 2,424,438	$ 2,462,308	$ 2,415,917	$ 2,757,678	$ 2,779,542	$ 21,864	1%
Supplies & Services	$ 199,763	$ 813,307	$ 381,455	$ 845,238	$ 865,631	$ 20,393	2%
Department Support Costs	$ -	$ 369,752	$ 446,392	$ 201,350	$ 235,360	$ 34,010	17%
Capital Outlay	$ -	$ -	$ 119,335	$ 261,750	$ 65,000	$ (196,750)	(75%)
Department Total	***$ 2,624,202***	***$ 3,645,366***	***$ 3,363,099***	***$ 4,066,016***	***$ 3,945,533***	***$ (120,483)***	***(3%)***
$ Change from Prior		$ 1,021,165	$ (282,267)	$ 702,917	$ (120,483)		
% Change from Prior	-		(8%)	21%	(3%)		

Capital Improvement (CIP) Administration

Budget Notes and Changes

Salaries & Fringes:
The increase in personnel is mainly due to an allowance for a market increase of 3%, as well as a merit increase of up to 3% (based on employee performance; offset by other various personnel line item adjustments.

Supplies & Services:
The supplies & services expenses captured here reflect only the administration of the Town's Capital Improvement Program, as well as some 1-time requested projects (studies, etc). The budgets for the various CIP projects are reflected in the CIP section of the budget book.

An increase of $20K is mainly due to a full year of budgeted costs related to on-going expenses (lease, utilities, etc.) associated with the newly leased building for the CIP Administration and Finance staff.

Department Support Costs:
Support Costs are charges (overhead) from the General Fund for services such as Human Resources, Finance, Budget, Info Technology, Facilities and Legal Services. Legal Services was added to support costs in the FY2026/27 budget, due to the creation of an internal Legal department.

Capital Outlay:
The capital outlay budget decreased by $197K, mainly due to building improvements & furniture/fixtures/equipment in FY2025/26 associated with the newly leased building for the CIP Administration and Finance staff; offset by the scheduled FY27 replacement of one of the CIP vehicles.

Program Performance – CIP Admin

Key Result Area	Program Performance	Actual FY 2024/25	Target FY 2025/26	Projected FY 2025/26	Target FY 2026/27
Infrastructure & Asset Planning	Percent of design and construction contracts not exceeding 10% of original contract amount.	96%	90%	96%	90%
	Percent of Town projects completed per adopted contractor's construction schedule (excluding unforeseen delays)	75%	75%	73%	80%

Analysis of Performance

* Starting in FY2022, Federal Infrastructure Investment and Jobs Act legislation as well as the prior American Rescue Plan Act legislation made significant construction funds available with significant restrictive Buy American or Manufactured in American stipulations. In addition, a huge volume of internet data center construction has resulted in significant manufacturing schedule backlogs and long equipment delivery dates as demand for certain electrical and water system components far exceeds domestic manufacturing capacity. This has impacted project forecasting abilities making schedule and cost estimating extremely difficult. In addition, certain utility providers and third parties which Town projects must receive approval from to move forward have been extremely slow to respond; again, making forecasting challenging. Town growth has also resulted in requested project scope changes that have increased project schedules and budgets. Some projects were extended to reallocate funds to adjust to Town Council priorities. This uncertainty and volatility is anticipated to continue to be an issue through FY27 making forecasting extremely difficult.

TOWN OF QUEEN CREEK
ARIZONA

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, Central Arizona Governments (CAG), etc.
- The Town's annual assessment as a member of the Phoenix-Mesa Gateway Airport Authority
- Taxes on property owned by the Town
- Utility payments for Town facilities
- Transfers to fund debt service and capital programs

FY 2026/27 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 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised	FY 2026/27 Recommended	From Prior Revised Dollar Change	From Prior Revised % Change
Salaries & Fringes	$ 157,120	$ 276,632	$ 325,951	$ 600,000	$ -	$ (600,000)	(100%)
Supplies & Services	$ 2,007,303	$ 3,295,241	$ 2,348,626	$ 3,114,867	$ 2,815,705	$ (299,162)	(10%)
Personnel Savings	$ -	$ -	$ -	$ (2,757,600)	$ (4,886,400)	$ (2,128,800)	77%
Operational Savings	$ -	$ -	$ -	$ (1,724,400)	$ (4,180,800)	$ (2,456,400)	142%
Development Agreements	$ 510,581	$ 7,689,491	$ 1,907,375	$ 7,810,030	$ -	$ (7,810,030)	-
Subtotal Expenses	***$ 2,675,004***	***$ 11,261,364***	***$ 4,581,952***	***$ 7,042,897***	***$ (6,251,495)***	***$ (13,294,392)***	***(189%)***
Transfers Out - Debt Service	$ 10,403,600	$ 14,762,532	$ 15,282,336	$ 17,954,564	$ 68,480,640	$ 50,526,076	281%
Transfers Out - CIP Funding	$ 4,478,569	$ 4,724,755	$ 1,446,433	$ 6,101,880	$ 55,442,513	$ 49,340,633	809%
Transfers Out - Operating	$ 24,247,567	$ 30,919,679	$ 46,387,940	$ 49,516,014	$ 250,000	$ (49,266,014)	(99%)
Department Total	***$ 41,804,741***	***$ 61,668,330***	***$ 67,698,661***	***$ 80,615,355***	***$ 117,921,658***	***$ 37,306,303***	***46%***
$ Change from Prior		$ 19,863,590	$ 6,030,330	$ 12,916,694	$ 37,306,303		
% Change from Prior		48%	10%	19%	46%		

Budget Notes and Changes

Salaries & Fringes:

Salaries and Fringes consist of retiree health savings contributions and miscellaneous personnel adjustments. The $600K decrease is mainly due no longer budgeting for personnel contingency ($100K) and retiree health savings contributions ($500K) within Centralized Services.

Centralized Services

Supplies & Services:

Supplies and services covers Town utility costs, liability insurance, contracts for studies and tests, and other town-wide professional and general services not specific to any one department. In FY 2026/27 the Supplies and Services budget reflects a net decrease of $299K and is mainly due to the following items:

- Decrease in the Town's utilities budget, mainly in water, trash and street light electricity, mainly due to the Street Lighting Improvement District (SLID's) funding/budget is now handled as an operating transfer ($288K).
- Decrease in studies & tests, mainly due to the completion of the GHD roadway infrastructure study completed in FY2026 ($131K).
- Increase in the Town's (General Fund share) annual Liability, Property & Casualty Insurance Premium ($101K).

Personnel Savings:

Projected annual vacancy and/or salary savings within Salaries & Fringes. The $2.1M increase is due to a change in the percentage used for estimating the annual townwide personnel budget savings.

Operational Savings:

Projected annual operational savings within Supplies & Services. The $2.5M increase is due to a change in the percentage used for estimating the annual townwide operational budget savings.

Development Agreements:

These agreements historically have been with the major developers to reimburse for their cost of public infrastructure they install or to provide incentives for economic expansion. Spending authority is budgeted in the Grants & Contingency fund, then as actuals are incurred expenses are moved to the General fund.

CIP Transfers:

This is the support from the General Fund for cash funding the non-growth share of the capital projects and infrastructure improvements.

Debt Transfers:

The non-growth share of debt service is transferred from the Operating Budget to the Debt Service Fund.

Operating Transfers:

This is the budget support from the General Fund Operating Budget to Horseshoe Park, Emergency Services, and HURF. This entry is still being finalized and/or still pending a FY2026/27 budget entry, this will be updated for the tentative budget.

Other Funds

Healthcare Self-Insurance Fund

Healthcare Self-Insurance Fund	FY 24/25 Actual	FY 25/26 Revised	FY 26/27 Adopted	FY 27/28 Projection	FY 28/29 Projection	FY 29/30 Projection
REVENUES/SOURCES						
Employer Premiums - Medical	$ 8,356,227	$10,011,947	$ 10,597,772	$11,127,700	$11,684,100	$12,268,300
Employee Premiums - Medical	1,436,650	2,171,857	1,877,270	1,933,600	1,991,600	2,051,300
Employer Premiums - Dental	459,489	532,262	495,150	510,000	525,300	541,100
Employee Premiums - Dental	122,741	173,636	158,075	162,800	167,700	172,700
Employer Premiums - Vision	101,005	103,566	86,876	89,500	92,200	95,000
Employee Premiums - Vision	20,798	30,122	65,166	67,100	69,100	71,200
Employer HSA Funding	682,335	1,222,426	1,356,000	1,396,700	1,438,600	1,481,800
Employee HSA Funding	464,732	532,137	685,697	706,300	727,500	749,300
Employee FSA Funding	132,090	120,000	65,868	67,800	69,800	71,900
Employer Premiums - Other	112,786	138,181	217,527	224,100	230,800	237,700
Employee Premiums - Other	162,184	150,000	42,963	44,300	45,600	47,000
Cobra Premiums	21,655	40,000	40,000	41,200	42,400	43,700
Interest	32,091	40,000	41,200	42,400	43,700	45,000
Stop Loss Reimbursement	120,882	100,000	110,000	113,300	116,700	120,200
TOTAL REVENUES/SOURCES	$12,225,666	$15,366,134	$ 15,839,564	$16,526,800	$17,245,100	$17,996,200

	FY 24/25 Actual	FY 25/26 Revised	FY 26/27 Adopted	FY 27/28 Projection	FY 28/29 Projection	FY 29/30 Projection
EXPENDITURES/USES						
Claims & Ins Payments						
Medical Claims	$ 6,031,895	$ 9,395,843	$ 9,871,753	$10,167,910	$10,472,950	$10,787,140
Fixed Expense	782,958	720,000	820,000	844,600	869,940	896,040
HSA Contributions	1,743,816	1,754,563	2,041,697	2,102,950	2,166,040	2,231,020
Short Term Disability Premiums	177,759	100,000	175,000	180,250	185,660	191,230
Medical Premiums	77,540	75,000	80,000	82,400	84,870	87,420
Dental Premiums	457,773	705,898	653,225	672,820	693,000	713,790
Vision Premiums	91,358	133,688	152,042	156,600	161,300	166,140
Flexible Spending Premiums	123,333	120,000	65,868	67,840	69,880	71,980
Life Insurance Premiums	168,670	154,000	175,000	180,250	185,660	191,230
Wellness Initiatives	5,583	6,500	27,500	28,330	29,180	30,060
ACA Fees	-	2,500	2,500	2,580	2,660	2,740
Other	40,916	50,000	40,000	41,200	42,440	43,710
TOTAL EXPENDITURES/USES	$ 9,701,601	$13,217,992	$ 14,104,585	$14,527,730	$14,963,580	$15,412,500

Annual Result	2,524,065	2,148,142	1,734,979	1,999,070	2,281,520	2,583,700
Beginning Balance	$ 4,375,534	$ 6,899,599	$ 9,047,741	$ 9,047,741	$10,782,720	$11,046,811
Projected Ending Fund Balance	$ 6,899,599	$ 9,047,741	$ 10,782,720	$11,046,811	$13,064,240	$13,630,511
Balance Held by Valley Schools	$ 161,390	$ 161,390	$ 161,390	$ 161,390	$ 161,390	$ 161,390
Balance Held by Town	$ 6,738,209	$ 8,886,351	$ 10,621,330	$10,885,421	$12,902,850	$13,469,121
Total	$ 6,899,599	$ 9,047,741	$ 10,782,720	$11,046,811	$13,064,240	$13,630,511

Other Funds

Healthcare Self-Insurance Fund

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 throughout twenty-four payroll cycles where the Town's portion is expensed to the departments for the Town's share. Whereas payroll deductions are used 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 2026/27 is driven by the anticipated hiring of 18.00 new FTEs. The increase to both revenues and expenses is also contributed to the increase cost of the healthcare plans that the Town offers.

Street Light Improvement Districts Fund (SLIDs)

Historically, Queen Creek has used SLIDs to recover the electric costs of streetlights installed within subdivisions throughout the community. SLIDs are funded through a special levy placed on the secondary property tax collections, with expenditures in the fund being primarily electrical costs. Beginning in October 2022, Town Council instituted a new policy that will set all SLID levies to $0 starting on July 1, 2023. Expenses for the town's SLIDs will be covered by the Town's General Fund as well as existing balances for certain SLIDs. At the time of budget development, the estimated SLID expenditure budget is set at $300,000 and the operating subsidy from the General Fund is $250,000.

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 recommended budget includes spending authority authorizations in the Contingency and Grants Fund to accommodate unexpected operating projects and expenses that may come up during the year. The Contingency amount includes an allowance for contracts and open purchase orders that must be carried forward from the previous fiscal year because the goods and services were not received by the end of the fiscal year. The Contingency amount also includes an allowance for long-lead vehicle and equipment purchases which have been authorized by Council to be ordered in the prior year but have not yet been delivered. For FY 2026/27, the budget includes a $10.0 million allowance for possible long-lead and carry-forward items, and an additional $7.0 million allowance for unanticipated operating costs in the Operating Budget and Utility funds.

Additionally, spending authority for possible grants has been established to house anticipated grant revenue and equivalent expenses. If a grant is not received, then expenses do not occur. For FY 2026/27, this fund includes $3.0 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 2026/27 is $20.0 million.

Capital Program, Debt, and Other Funds

Capital Program Overview
Five-Year Capital Improvement Summary
Capital Funding Sources
Capital Funding Uses
Major Funding Sources for CIP
Five-Year Forecast CIP Funds:
Transportation
General Capital Fund
Utility Enterprise Funds
Development Fee Funds
Construction Sales Tax

Debt Capacity
Debt Guidelines
Outstanding Debt
Debt Service to Maturity

Capital Program Overview

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 2026/27 - FY 2030/31

The capital budget process determines which major projects will be financed and constructed. Capital projects are those with high monetary value (typically more than $50,000) and add to the capital assets or infrastructure of the Town. These projects are long-term in nature (more than one year) and are funded using a wide range of strategies which can also include long-term financing.

Funding for the capital program is appropriated annually, but projects are traditionally completed over multiple fiscal years. During the annual budget cycle, the Town prepares a five-year infrastructure/capital improvements program (IIP/CIP) budget. The CIP shown in this budget document identifies needs and funding sources for FY 2025/26 through FY 2030/31. The Recommended FY 2026/27 CIP is funded with revenues, fund balances, transfers and bond proceeds. The funding sources for future year CIP requests are identified in the five-year plan, but will be re-evaluated and confirmed prior to projects moving forward.

Beginning in FY 2019/20, the Town Council approved a delegation resolution option allowing for a more streamlined procurement approval process. This change requires the funding for a project to be appropriated prior to the commitment to purchase, understanding that the project will be completed over multiple years. That is the reason projects may display large budget appropriations at inception in the first year. As each project moves forward the larger budget appropriation is reduced through spending.

The Town's CIP expenditure budget by program for FY 2026/27 totals $636.4 million. The State of Arizona imposes an expenditure limitation on all Arizona cities and towns. This expenditure limitation is based on a formula that determines the amount of money that can be used to fund municipal services each year, regardless of the money the Town collects. In an effort to connect the expenditure limit to the budget, the adopted budget for construction projects only carries forward existing projects under contract at June 30 and the remaining approved budget of "priority projects" identified to continue construction in the new fiscal year. The intent of this approach is to eventually go back to the Town Council during the fiscal year for approval to restore project budgets as new contracts and expenditures are needed to keep the projects moving forward. Additionally, not all new projects will be included in the adopted budget, only the "priority projects" identified to initiate construction.

The Town Council adopts the five-year CIP on the same date as final adoption of the annual operating budget. Capital projects are scheduled throughout the five-year plan; however, only those priority projects scheduled during the first year of the CIP or those being carried forward are financed and adopted as part of the annual budget. Details of the CIP are presented in the following section along with funding sources.

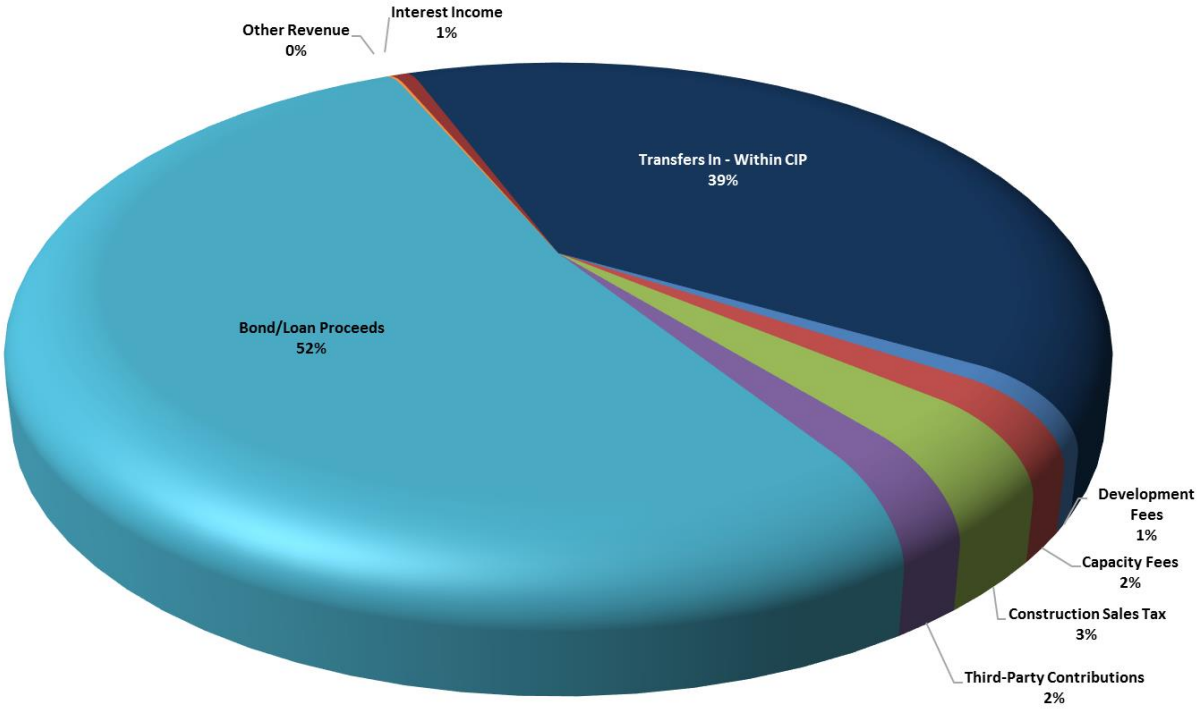
Five-Year Capital Improvement Summary

Summary 5-Year CIP	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 Year Projection
Revenues by Source							
Development Fees	$ 6,660,437	$ 5,414,363	$ 4,214,147	$ 8,565,699	$ 11,197,002	$ 11,772,201	$ 41,163,412
Capacity Fees	8,663,114	9,699,415	10,212,270	10,122,030	12,653,238	18,801,888	$ 61,488,841
Construction Sales Tax	29,000,783	17,197,274	10,416,047	10,460,798	20,526,858	24,852,168	$ 83,453,146
Third-Party Contributions	38,645,419	10,572,500	22,221,593	10,475,000	17,810,000	-	$ 61,079,093
Bond/Loan Proceeds	148,602,855	294,012,914	168,223,632	4,901,250	99,095,964	7,718,750	$ 573,952,510
Other Revenue	14,627,321	713,097	850,000	-	-	-	$ 1,563,097
Interest Income	4,859,499	3,516,529	3,654,230	2,018,740	884,760	1,707,710	$ 11,781,969
Transfers In - Operating	33,865,224	81,727,961	31,767,252	10,223,315	20,967,234	7,427,913	$ 152,113,675
Total Sources by Type	$ 375,124,884	$ 641,306,255	$ 332,891,514	$ 122,351,423	$ 308,028,609	$ 111,547,322	$ 1,516,125,123
Sources by Fund							
Drainage & Transportation	$ 44,634,705	$ 100,867,507	$ 39,973,847	$ 44,436,855	$ 78,045,246	$ 13,119,255	$ 276,442,709
General CIP	54,611,757	294,010,081	98,801,719	15,429,963	70,159,064	13,635,267	$ 492,036,094
Construction Sales Tax Fund	29,451,694	17,720,303	10,844,717	10,597,708	20,579,168	25,399,678	$ 85,141,575
Wastewater Capital	11,232,966	14,929,497	5,070,893	20,132,482	52,308,709	20,739,433	$ 113,181,014
Wastewater Capacity	3,717,062	5,674,890	6,395,064	7,336,490	7,937,272	14,186,496	$ 41,530,212
Water Capital	54,833,560	36,328,428	19,349,660	12,268,146	58,567,031	7,718,750	$ 134,232,015
Water Capacity	5,244,226	5,472,330	4,461,486	3,394,350	4,985,526	4,615,392	$ 22,929,084
Water Resources Capital	162,739,113	160,350,000	143,374,771	-	4,028,000	-	$ 307,752,771
Transportation Development Fund	2,483,907	1,820,638	1,349,697	2,407,482	3,077,958	3,229,521	$ 11,885,296
Parks Development Fund	3,787,926	2,213,313	1,846,421	3,555,582	4,754,684	5,123,887	$ 17,493,887
Trails Development Fund	176,525	276,909	192,265	323,391	372,698	368,451	$ 1,533,714
Police Development Fund	759,696	583,033	409,160	824,062	1,072,000	1,125,432	$ 4,013,687
Fire Development Fund	1,451,747	1,059,326	821,814	1,644,912	2,141,252	2,285,760	$ 7,953,064
Total Sources by Fund	$ 375,124,884	$ 641,306,255	$ 332,891,514	$ 122,351,423	$ 308,028,609	$ 111,547,322	$ 1,516,125,123
Uses by Fund							
Drainage & Transportation	$ 43,744,054	$ 57,877,319	$ 82,980,885	$ 44,138,492	$ 78,045,246	$ 13,119,255	$ 276,161,196
General CIP	58,767,632	109,487,888	93,485,491	14,346,673	4,231,000	12,835,917	234,386,969
Water Capital	53,395,203	36,328,428	19,349,660	12,268,146	58,567,031	7,718,750	134,232,015
Water Resources Capital	162,739,113	160,350,000	143,374,771	-	4,028,000	-	307,752,771
Wastewater Capital	11,580,213	14,929,497	5,070,893	20,132,482	52,308,709	20,739,433	113,181,014
Subtotal Project Expenses	*330,226,215*	*378,973,132*	*344,261,700*	*90,885,793*	*197,179,986*	*54,413,355*	*1,065,713,965*
Carryforward	(97,726,491)	97,726,491	-	-	-	-	97,726,491
Subtotal	*(97,726,491)*	*97,726,491*	-	-	-	-	*97,726,491*
Construction Sales Tax Fund	19,168,571	25,585,654	20,143,364	12,938,551	4,355,492	2,626,267	65,649,328
Bond Proceeds	42,469,828	90,346,130	88,608,988	23,926,172	51,152,331	14,434,433	268,468,054
Cash In Lieu	75,000	-	-	-	-	-	-
Water Capacity	5,423,963	19,276,981	14,440,408	3,583,003	25,693,810	-	62,994,202
Wastewater Capacity	6,179,044	12,437,378	7,363,708	16,877,035	37,144,894	18,069,368	91,892,383
Transportation Development Fund	4,376,391	3,366,026	3,754,823	3,891,377	2,375,894	1,125,543	14,513,663
Parks Development Fund	381,048	40,000	5,523,570	-	-	-	5,563,570
Trails Development Fund	73,776	1,458,060	-	1,028,444	1,038,198	-	3,524,702
Police Development Fund	1,985,524	5,591,717	-	-	-	-	5,591,717
Fire Development Fund	1,036,203	40,000	-	625,271	-	-	665,271
Subtotal Transfers Out	*81,169,348*	*158,141,946*	*139,834,861*	*62,869,853*	*121,760,619*	*36,255,611*	*518,862,890*
Debt Service Transfers Out	3,604,700	1,582,878	3,517,026	3,643,542	14,551,747	4,539,387	27,834,579
Total Uses by Fund	$ 317,273,772	$ 636,424,446	$ 487,613,587	$ 157,399,187	$ 333,492,352	$ 95,208,353	$ 1,710,137,926
Starting Fund Balance (All Funds)	153,249,862	211,100,974	215,982,783	61,260,710	26,212,946	749,202	211,100,974
Change in Fund Balance (All Funds)	$ 57,851,112	$ 4,881,809	$ (154,722,073)	$ (35,047,764)	$ (25,463,744)	$ 16,338,970	$ (194,012,802)
Ending Fund Balance (All Funds)	$ 211,100,974	$ 215,982,783	$ 61,260,710	$ 26,212,946	$ 749,202	$ 17,088,172	$ 17,088,172

Capital Funding Sources FY 2026/27

CIP FY 2026/27 Funding - $641.3M

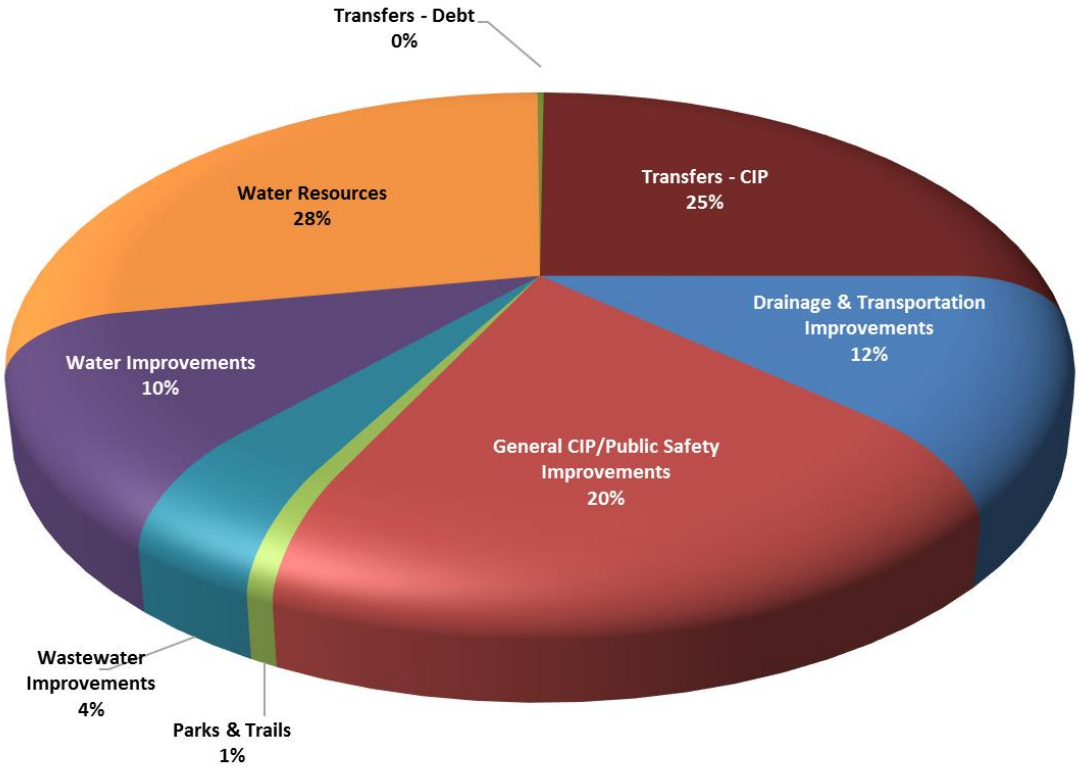
Capital Funding by Source		FY 2026/27 Recommended	% of Total
Development Fees	$	5,414,363	1%
Capacity Fees		9,699,415	2%
Construction Sales Tax		17,197,274	3%
Third-Party Contributions		10,572,500	2%
Bond/Loan Proceeds		294,012,914	46%
Other Revenue		713,097	0%
Interest Income		3,516,529	1%
Total Revenues	$	341,126,092	53%
Transfers In - Within CIP		218,452,202	34%
Total Sources	$	641,306,255	100%



Capital Expenditures/Uses FY 2026/27

CIP Expenditures/Uses FY 2026/27 - $636.4M

Capital Expenditures by Program		FY 2026/27 Recommended	% of Total
Drainage & Transportation Improvements	$	75,524,387	12%
General CIP/Public Safety Improvements		128,128,743	20%
Parks & Trails		4,899,473	1%
Wastewater Improvements		23,579,875	4%
Water Improvements		67,145,996	11%
Water Resources		177,421,149	28%
Total Expenses	$	476,699,623	75%
Transfers - Debt		1,582,878	0%
Transfers - CIP		158,141,946	25%
Total Uses	$	636,424,446	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.

Water capacity charges were approved by the Town Council on June 5, 2019, becoming effective July 1, 2019. Wastewater capacity charges were approved by the Town Council on December 3, 2025, becoming effective on January 5, 2026. 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. Future revenue projections for the water capacity fee are based on projected development activity at the 2019 rates, and future revenue projections for the wastewater capacity fee are based on projected development activity at the 2026 rate. A study is currently in progress for the water function and adoption of updated water capacity fees is planned for FY 2026/27.

Total projected capacity charges revenue (Water and Wastewater) anticipated for FY 2026/27 amounts to $9.7 million.

Development Fees (Impact Fees)

Development impact fees are one-time payments assessed by the Town to help offset costs associated with providing necessary public services to new development. Currently, the Town of Queen Creek assesses five development fees, each housed in a separate fund, which will be discussed in further detail later in this section. Total projected development fee revenues anticipated for FY 2026/27 amounts to $5.4 million.

In 2011, Arizona's Legislature passed Senate Bill 1525, which mandated a series of significant changes to the calculation, collection, and use of development fees. This legislation fundamentally moved away from the principle of new growth paying for itself, and shifted the burden of paying for this infrastructure on to existing residents and businesses. In addition, city and town councils previously had the ability to determine what constitutes "necessary public services" for their communities; however, the new bill narrowly defined what these are allowed to include. The law took effect on January 1, 2012 and included a series of implementation dates, with a requirement that all development fee programs become fully compliant by August 1, 2014. The Town published a development impact fee study on May 7, 2014, which incorporated those legal changes in State Law. On February 5, 2025, Town Council adopted updated development fees which became effective on May 19, 2025.

In FY 2023/24 the Town Facilities fee was eliminated and in FY 2024/25, the Library Facilities fee was also eliminated. The Town collected enough funds to pay off, when due, the remaining debt service payments for those two fees.

Future impact fee revenue projections for the FY 2026/27 recommended budget are based on updated permitting forecasts that were published in the development impact fee report approved in February 2025. Updated forecasts are completed annually as part of the budget process and are used in forecasting the overall Capacity and Impact Fee Revenues for each individual fund.

Major Funding Sources for CIP

The following is a table of development impact fees collected by category for a single-family home with a standard three-quarter inch water meter. Commercial construction development impact fees vary depending on type of commercial development and size of water connection.

Category	Development Fees Effective 5/19/25
Parks, Open Space & Recreational Facilities	$ 1,933
Transportation	$ 1,189
Trails	$ 128
Public Safety (Police Services)	$ 422
Fire	$ 840
Subtotal Impact Fees	$ 4,512
Wastewater Capacity Fee (effective 1/5/26)	$ 6,144
Water Capacity Fee	$ 2,382
Total single-family home fee	$ 13,038

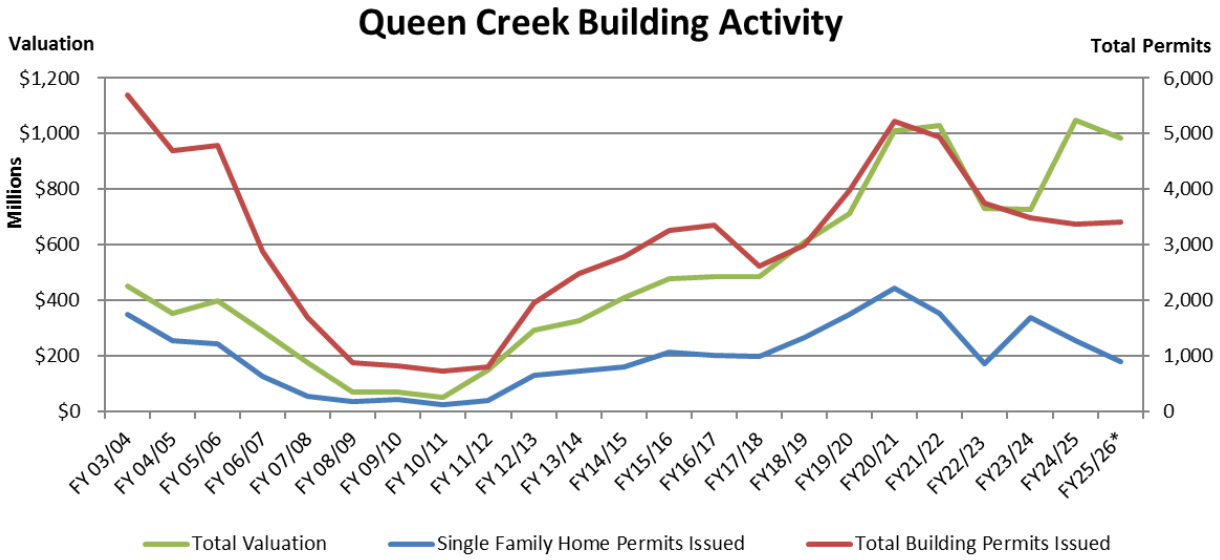
Construction Sales Tax

Construction sales tax in the Town of Queen Creek is 4.25%, with 2.0% dedicated to financing growth-related infrastructure projects. This funding source also pays the growth share of debt service related to transportation projects. For the tables in the following section, Construction Sales Tax revenues are based on updated forecasts that were approved in the development impact fee report that was approved in February 2025. For FY 2026/27, dedicated construction sales tax is projected at $17.2 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 2003/04 are shown below.

Major Funding Sources for CIP



Fiscal Year	Single Family Home Permits Issued	Total Building Permits Issued	Total Valuation
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	802	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	1,767	4,932	$1,027,762,678
FY22/23	862	3,744	$732,132,873
FY23/24	1,681	3,479	$728,012,721
FY24/25	1,283	3,379	$1,048,908,705
FY25/26*	890	3,414	$983,927,039
* estimated			

Capital Funds Five-Year Projections

Transportation Infrastructure Improvement Fund

TRANSPORTATION FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Bond/Loan Proceeds (State Lands Interim)	$ 5,976,501	$ -	$ -	$ -	$ -	$ -	$ -
Third Party Contibutions	4,637,586	10,572,500	22,221,593	10,475,000	17,810,000		61,079,093
Transfers In - Transportation Impact Fees	4,226,880	3,284,928	3,706,613	3,689,157	2,317,085	1,021,558	14,019,341
Transfers in - CST (Growth)	10,678,888	7,664,831	8,648,764	8,608,034	1,885,184	2,383,635	29,190,448
Transfers In - Bond Proceeds	14,619,138	74,878,765	796,400	16,926,172	51,152,331	2,138,516	145,892,184
Transfers In - General Fund	85,599	-				2,548,480	2,548,480
Transfers In - Project Mgt	4,336,391	4,466,483	4,600,477	4,738,492	4,880,646	5,027,066	23,713,163
TOTAL REVENUES/SOURCES	$ 44,560,983	$ 100,867,507	$ 39,973,847	$ 44,436,855	$ 78,045,246	$ 13,119,255	$276,442,709
EXPENDITURES/USES							
PROJECTS							
Projects	$ 39,407,663	$ 53,410,836	$ 78,380,408	$ 39,400,000	$ 73,164,600	$ 8,092,189	$252,448,033
Project Management Expenses	4,336,391	4,466,483	4,600,477	4,738,492	4,880,646	5,027,066	23,713,163
OTHER							
Carryforward	(17,647,068)	17,647,068	-	-	-	-	17,647,068
TOTAL EXPENDITURES/USES	$ 26,096,986	$ 75,524,387	$ 82,980,885	$ 44,138,492	$ 78,045,246	$ 13,119,255	$293,808,264
SOURCES OVER/(UNDER) USES	18,463,997	25,343,120	(43,007,038)	298,363	-	-	
Beginning Balance	$ 7,085,180	$ 25,549,177	$ 50,892,297	$ 7,885,259	$ 8,183,622	$ 8,183,622	
Projected Ending Fund Balance	$ 25,549,177	$ 50,892,297	$ 7,885,259	$ 8,183,622	$ 8,183,622	$ 8,183,622	

CASH IN LIEU FUND 306	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
TOTAL REVENUES/SOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES/USES							
OTHER - TRANSFERS OUT							
CIL Transfers Out	75,000	-	-	-	-	-	-
TOTAL EXPENDITURES/USES	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ -
SOURCES OVER/(UNDER) USES	(75,000)	-	-	-	-	-	
Beginning Balance	$ 3,664,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	
Projected Ending Fund Balance	$ 3,589,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	$ 3,589,064	

Capital Funds Five-Year Projections

TRANSPORTATION BONDS FUND 307	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Interest Income	$ 73,722	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES/SOURCES	$ 73,722	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES/USES							
OTHER - TRANSFERS OUT							
Bond Proceeds Transfers Out	2,581,952	-	-	-	-	-	-
TOTAL EXPENDITURES/USES	$ 2,581,952	$ -	$ -	$ -	$ -	$ -	$ -
SOURCES OVER/(UNDER) USES	(2,508,230)	-	-	-	-	-	
Beginning Balance	$ 3,343,656	$ 835,426	$ 835,426	$ 835,426	$ 835,426	$ 835,426	
Projected Ending Fund Balance	$ 835,426	$ 835,426	$ 835,426	$ 835,426	$ 835,426	$ 835,426	

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the major drainage and transportation projects in the Town. The table on the following page displays the projects planned over the next five years. Funding for these projects comes from various sources including the operating fund, bond proceeds, transportation development impact fees, a portion of construction sales tax, and third parties. In addition to construction costs, project management costs are included as a component of the overall program.

Strategic Priorities that relate to the Drainage & Transportation fund are

Superior Infrastructure

Capital Funds Five-Year Projections

Transportation Project List

Queen Creek Transportation Infrastructure Improvement Plan FY 2026/27

Project Title	#	Project Total	3rd Party	Town	Prior Year Actuals	FY2026 Revised	FY2027 Recommended	FY2028	FY2029	FY2030	FY2031	Beyond 5
Infrastructure Improvement Plan (IIP) Projects:												
Ocotillo Road: West of Sossaman Rd to Hawes Rd	A0116	19,021,191	-	19,021,191	17,091,022	1,930,169	-	-	-	-	-	-
Hawes Road: Ocotillo to Rittenhouse	A0401	19,373,534	15,871,064	3,502,470	1,242,863	6,116,011	1,000,000	11,014,661	-	-	-	-
Chandler Hts: Hawes to Ellsworth	A0601	3,336,500	-	3,336,500	-	-	750,000	2,586,500	-	-	-	-
Chandler Hts: Sossaman to Hawes	A0602	11,368,000	-	11,368,000	650,731	33,120	10,684,149	-	-	-	-	-
Signal Butte: Ocotillo to Queen Creek	A0801	3,012,195	-	3,012,195	3,011,195	1,000	-	-	-	-	-	-
Queen Creek Road: Ellsworth to Crismon	A1001	7,344,073	-	7,344,073	7,308,348	35,725	-	-	-	-	-	-
Germann Rd: Ellsworth to Crismon	A1203	3,150,000	-	3,150,000	-	-	-	-	-	-	3,150,000	-
Power Road: Chandler Heights to Riggs	A1405	11,303,000	-	11,303,000	1,138,653	10,164,346	-	-	-	-	-	-
Power Road: Riggs to Hunt Hwy	A1406	38,892,553	-	38,892,553	385,000	1,007,553	500,000	-	-	37,000,000	-	-
Ryan Road: Park Drive to Signal Butte	A2001	5,178,026	907,228	4,270,798	4,201,723	976,303	-	-	-	-	-	-
Ryan Road: Crismon Road to Park Drive	AXXXX	6,550,000		6,550,000	-	-	-	-	150,000	6,400,000	-	
Hunt Hwy: Power to Sossaman	A2101	11,000,000	5,500,000	5,500,000	-	-	-	-	11,000,000	-	-	-
Traffic Signal: Ocotillo & Scottland Court	I0069	1,000,000	-	1,000,000	-	-	-	-	-	-	-	1,000,000
Meridian Road: Queen Creek Road to Germann	A1507	17,025,688	9,723,602	7,302,086	17,022,808	2,880	-	-	-	-	-	-
220th: Queen Creek to Ryan	A1702	4,230,006	1,396,896	2,833,110	3,820,307	409,699	-	-	-	-	-	-
Sossaman Railroad Crossing @ Germann	A0904	22,249,351	15,476,630	6,772,721	1,056,544	624,056	-	20,568,751	-	-	-	-
ASLD Infrastructure Improvements	AR100	52,830,213	4,900,000	47,930,213	14,512,661	10,317,552	-	-	28,000,000	-	-	-
Sossaman: Sonoqui Wash to Chandler Hts	A0903	15,389,900	4,822,500	10,567,400	529,019	46,069	14,814,811	-	-	-	-	-
Sossaman: Chandler Hts to Riggs	A090X	5,127,500	1,544,000	3,583,500	-	-	-	-	-	-	-	5,127,500
Sossaman: Riggs to Empire	A090Y	8,405,250	-	8,405,250	-	-	-	-	-	-	-	8,405,250
Hawes: Chandler Heights to Ocotillo	A0404	34,610,000	20,610,000	14,000,000	-	-	4,845,400	-	-	29,764,600	-	-
Hawes: Riggs North to Sunset Drive (1/2 mile, 3 lanes) NEW	A040Y	6,450,000	-	6,450,000	-	-	-	-	-	-	1,000,000	5,450,000
Southeast Park FY #6 Offsites- Riggs Road (1/4 mile, 3 lanes)	A0511	4,725,000		4,725,000	-	-	500,000	4,225,000	-	-	-	-
Southeast Park FS#6 Offsites - Crismon Road to cul-de-sac (1/4 mile, 3 lanes)	A0703	3,725,000		3,725,000	-	-	500,000	3,225,000	-	-	-	-
Combs: Meridian to Gantzel - West of Sangria	NEW	1,250,000	-	1,250,000	-	-	-	-	-	-	1,250,000	-
Ironwood: Pima to Germann	NEW	30,000,000	-	30,000,000	-	-	-	-	-	-	-	30,000,000
Subtotal Roads Projects		***346,546,980***	***80,751,920***	***265,795,060***	***71,970,874***	***31,664,482***	***33,594,360***	***41,619,912***	***39,150,000***	***73,164,600***	***5,400,000***	***49,982,750***
Traffic Signal: Harvest: Harvest @ Riggs Road	I0082	1,250,000	300,000	950,000	347,055	902,945	-	-	-	-	-	-
Traffic Signal: Harvest: Signal Butte & Riggs	I0063	1,500,000	75,000	1,425,000	-	-	-	-	250,000	-	1,250,000	-
Traffic Signal : Combs @ Sangria	I0051	1,500,000	125,000	1,375,000	-	-	-	1,500,000	-	-	-	-
Traffic Signal: 220th @Queen Creek Road	I0052	750,000	-	750,000	189,776	560,224	-	-	-	-	-	-
Traffic Signal: Ocotillo @Recker (Needs IGA with Gilbert)	I0070	1,750,000	750,000	1,000,000	-	250,000	1,500,000	-	-	-	-	-
Traffic Signal: Riggs @206th St	I0067	1,500,000	-	1,500,000	55,207	2,604	-	-	-	-	1,442,189	-
Subtotal Traffic Signal Projects		***8,250,000***	***1,250,000***	***7,000,000***	***592,038***	***1,715,773***	***1,500,000***	***1,500,000***	***250,000***	***-***	***2,692,189***	***-***
IIP Projects		***354,796,980***	***82,001,920***	***272,795,060***	***72,562,912***	***33,380,255***	***35,094,360***	***43,119,912***	***39,400,000***	***73,164,600***	***8,092,189***	***49,982,750***
Non-IIP Projects												
Crismon: Cloud to Riggs (Jorde Farms)	A1005	10,200,000	-	10,200,000	7,562,052	2,637,948	-	-	-	-	-	-
Cloud and Ellsworth Roads (Earnhardt)	A1006	5,900,017	-	5,900,017	2,400,017	1,483,524	2,016,476	-	-	-	-	-
Crismon Road: Queen Creek to Germann - Phase 2	A0704	1,500,000	-	1,500,000	-	-	1,500,000	-	-	-	-	-
Signal Butte/224th Street: Riggs to Empire	A0803	750,000	-	750,000	-	-	750,000	-	-	-	-	-
Riggs Widening: Ellsworth to Crismon	A0503	26,610,496	-	26,610,496	-	-	3,000,000	23,610,496	-	-	-	-
Sossaman Widening: Rittenhouse to Ryan	A0906	3,250,000	-	3,250,000	-	-	500,000	2,750,000	-	-	-	-
Old Ellsworth Road Reconfiguration	A0205	15,530,000	-	15,530,000			400,000	-	-	-	-	15,130,000
Meridian: Germann to SR24	NEW	24,210,000	-	24,210,000	-	-	-	-	-	-	-	24,210,000
Germann: Sossaman to Ellsworth	NEW	18,810,000	-	18,810,000	-	-	-	-	-	-	-	18,810,000
Ocotillo: Power to Sossaman	NEW	10,210,000	-	10,210,000	-	-	-	-	-	-	-	10,210,000
Signal Butte: Germann to Ryan	NEW	8,210,000	-	8,210,000	-	-	-	-	-	-	-	8,210,000
Sossaman: Germann to Rittenhouse	NEW	7,420,000	-	7,420,000	-	-	-	-	-	-	-	7,420,000
Intersection: Ellsworth Loop & Rittenhouse	I0073	1,900,000	-	1,900,000	-	-	500,000	1,400,000	-	-	-	-
Intersection: Rittenhouse & Ocotillo	I0074	8,500,000	-	8,500,000	-	-	1,000,000	7,500,000	-	-	-	-
General Intersection Improvements	I0075	5,000,000	-	5,000,000			5,000,000	-	-	-	-	-
Subtotal Non-IIP Projects		***148,000,513***	***-***	***148,000,513***	***9,962,069***	***4,121,472***	***14,666,476***	***35,260,496***	***-***	***-***	***-***	***83,990,000***
Subtotal Non-IIP Projects		***148,000,513***	***-***	***148,000,513***	***9,962,069***	***4,121,472***	***14,666,476***	***35,260,496***	***-***	***-***	***-***	***83,990,000***
Via Jardines Wash Crossing	D0013	3,500,000	-	3,500,000	179,212	320,788	3,000,000	-	-	-	-	-
Drainage Improvements	D0001	100,000	-	100,000	34,412	65,588	-	-	-	-	-	-
Ellsworth & Riggs - Box Culvert Modifications	D0017	700,000		700,000	-	50,000	650,000	-	-	-	-	-
Ellsworth Bridge/QC Wash Drainage Improvements	D0016	1,500,000	-	1,500,000	30,441	1,469,559	-	-	-	-	-	-
Subtotal Drainage Projects		***5,800,000***	***-***	***5,800,000***	***244,065***	***1,905,935***	***3,650,000***	***-***	***-***	***-***	***-***	***-***
Total		**508,597,493**	**82,001,920**	**426,595,573**	**82,769,046**	**39,407,662**	**53,410,836**	**78,380,408**	**39,400,000**	**73,164,600**	**8,092,189**	**133,972,750**

Capital Funds Five-Year Projections

General Capital Improvement Fund (Including Bond Fund)

GENERAL CIP FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Other Revenue (Grant)	-	713,097					$ 713,097
Transfers In - Fire Impact Fees	1,000,803	-	-	592,778	-	-	$ 592,778
Transfers In - Police Impact Fees	1,917,692	5,483,117	-	-	-	-	$ 5,483,117
Transfers In - Parks Impact Fees	368,030	-	5,452,650	-	-	-	$ 5,452,650
Transfers In - Trails Impact Fees	71,256	1,400,538	-	975,000	1,012,500	-	$ 3,388,038
Transfers in - CST (Growth)	7,834,824	17,604,672	11,235,968	3,658,150	2,362,500	-	$ 34,861,290
Transfers In - Bond Proceeds	34,181,177	72,346,391	25,367,310	7,000,000	-	12,295,917	$ 117,009,618
Transfers In - Operating EMS Fund	3,919,609	-	4,479,839	2,120,745	856,000	540,000	$ 7,996,584
Transfers In - Infrastructure & Debt Service Reserve	3,281,038	55,442,513	-	-	-	-	$ 55,442,513
TOTAL REVENUES/SOURCES	$ 52,574,429	$ 152,990,328	$ 46,535,767	$ 14,346,673	$ 4,231,000	$ 12,835,917	$ 230,939,685
EXPENDITURES/USES							
PROJECTS							
Fire	$ 9,459,374	$ 3,978,397	$ 35,170,897	$ 4,096,673	$ 856,000	$ 540,000	$ 44,641,967
Police	36,831,940	87,033,605	-	-	-	-	87,033,605
Parks	8,314,972	-	31,500,000	-	-	-	31,500,000
Trails	237,521	4,668,460	-	3,250,000	3,375,000	-	11,293,460
Other General Government	3,923,825	13,807,426	26,814,594	7,000,000	-	12,295,917	59,917,937
OTHER							
Carryforward	(23,540,328)	23,540,328	-	-	-	-	23,540,328
TOTAL EXPENDITURES/USES	$ 35,227,304	$ 133,028,216	$ 93,485,491	$ 14,346,673	$ 4,231,000	$ 12,835,917	$ 257,927,297
SOURCES OVER/(UNDER) USES	17,347,125	19,962,112	(46,949,724)	-	(0)	-	
Beginning Balance	$ 13,191,373	$ 30,538,498	$ 50,500,610	$ 3,550,886	$ 3,550,886	$ 3,550,886	
Projected Ending Fund Balance	$ 30,538,498	$ 50,500,610	$ 3,550,886	$ 3,550,886	$ 3,550,886	$ 3,550,886	

GENERAL CIP BOND PROCEEDS	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Interest Income	$ 2,037,328	$ 1,006,839	2,176,070	1,083,290	341,300	799,350	$ 5,406,849
2027 Excise Tax Bonds		140,012,914					$ 140,012,914
Future Financing			50,089,882		65,586,764		$ 115,676,646
TOTAL REVENUES/SOURCES	$ 2,037,328	$ 141,019,753	$ 52,265,952	$ 1,083,290	$ 65,928,064	$ 799,350	$ 261,096,409
							$ -
EXPENDITURES/USES							$ -
OTHER - TRANSFERS OUT							$ -
Police	27,275,259	16,474,035	-				$ 16,474,035
Parks		26,047,350	-	-			$ 26,047,350
Transportation	10,408,862	33,516,902	43,786,588	16,926,172	51,152,331	2,138,516	$ 147,520,509
Fire	2,203,755	2,435,587	19,455,090	-	-	-	$ 21,890,677
Other General Government	-	11,872,256	25,367,310	7,000,000		12,295,917	$ 56,535,483
TOTAL EXPENDITURES/USES	$ 39,887,876	$ 90,346,130	$ 88,608,988	$ 23,926,172	$ 51,152,331	$ 14,434,433	$ 268,468,054
SOURCES OVER/(UNDER) USES	(37,850,548)	50,673,623	(36,343,036)	(22,842,882)	14,775,733	(13,635,083)	
Beginning Balance	$ 57,372,678	$ 19,522,130	$ 70,195,753	$ 33,852,717	$ 11,009,835	$ 25,785,568	
Projected Ending Fund Balance	$ 19,522,130	$ 70,195,753	$ 33,852,717	$ 11,009,835	$ 25,785,568	$ 12,150,485	

Fund Description and Relation to Corporate Strategic Plan

General Capital Improvement is the Town's primary capital fund for other municipal facilities and general construction. Revenues in this fund include bond proceeds, transfers from the operating fund and development impact fee funds that have a growth/non-growth split.

Strategic Priorities that relate to the General Government CIP fund are:

Effective Government

Superior Infrastructure

Safe Community

Capital Funds Five-Year Projections

Queen Creek General Capital Improvement Plan FY 2026/27

Project Title	Project #	Project Total	Prior Year Actuals	FY2026 Revised	FY2027 Recommended	FY2028	FY2029	FY2030	FY2031	Beyond 5
Fire Projects										
Fire Pumper Replacement (E413)	MF016	2,187,160	2,085,415	101,745	-	-	-	-	-	-
Fire - Public Safety Complex Non-Training Portion	MF019	14,182,204	10,107,401	4,074,803	-	-	-	-	-	-
Fire - Public Safety Complex Training Portion	MF019	4,685,046	3,540,739	1,144,307	-	-	-	-	-	-
Fire - Public Safety Complex (Private Activity)	MF019	4,214,277	3,009,076	1,205,201	-	-	-	-	-	-
Fire Station #6 Land, Design & Construction	MF027	25,105,534	914,476	-	2,500,000	21,691,058	-	-		
Fire Station #6 Fire Truck & Equipment	FR100	1,488,750	1,148,911	-	339,839	-	-	-	-	-
Fire Station #6 Ambulance	FR105	571,878	-	433,320	138,558	-	-	-	-	-
Fire Department Headquarters Office Remodel	MF029	10,000,000	-	-	1,000,000	9,000,000	-	-	-	-
Fire Station #7 (ASLD) - Land	MF028	1,432,000	-	-	-	-	1,432,000	-	-	-
Fire Station #7 (ASLD) - Design & Construction	MF028	13,730,000	-	-	-	-	-	-	-	13,730,000
Fire Station #7 (ASLD) - Fire Tender & Equipment	FR101	1,488,750	1,166,088	-	-	-	322,662	-	-	-
Fire Station #7 (ASLD) - Ladder Truck & Equipment	FR102	2,489,280	2,073,769	-	-	-	415,511	-	-	-
Fire Station #7 (ASLD) - Hazmat Unit	FR103	2,077,071	1,577,071	-	-	-	500,000	-	-	-
Fire Station #8 (Box Canyon) - Construction, Truck, Equipment, Ambulance	TBD	18,862,000	-	-	-	-	-	-	-	18,862,000
Fire Pumper Replacement (E414)	FR104	1,488,750	1,148,911	-	-	339,839	-	-	-	-
Fire Pumper Replacement (E415)	TBD	1,786,500	-	-	-	-	1,426,500	360,000	-	-
Fire Ladder Tender Replacement (LT411)	TBD	2,140,000	-	-	-	1,800,000	-	-	340,000	-
Ambulance Replacement/Spare	TBD	676,000	-	-	-	540,000	-	136,000	-	-
Utility Truck	TBD	2,000,000	-	-	-	1,800,000	-	-	200,000	-
Ladder Truck Replacement	MF031	2,860,000		2,500,000	-	-	-	360,000	-	-
Subtotal Fire		***113,465,200***	***26,771,857***	***9,459,376***	***3,978,397***	***35,170,897***	***4,096,673***	***856,000***	***540,000***	***32,592,000***
Police Projects										
Police - Radio Towers & Infrastructure	MF022	4,000,000	-	4,000,000	-	-	-	-	-	-
Police - Public Safety Complex Non-Training	MF019	32,440,210	23,131,122	9,309,088	-	-	-	-	-	-
Police - Public Safety Complex Training Portion	MF019	6,256,014	4,289,608	1,966,406	-	-	-	-	-	-
Police - Public Safety Complex - Shooting Range	MF019	4,926,269	500,295	4,425,974	-	-	-	-	-	-
Police - Complex 2	MF020	96,000,001	704,513	16,433,150	78,862,338	-	-	-	-	-
FOF Fleet Expansion (Public Safety Share)	MF026	9,000,000	131,410	697,323	8,171,267	-	-	-	-	-
Police - Complex 4 (Beyond 10)	TBD	47,325,000	-	-	-	-	-	-	-	47,325,000
Subtotal Police		***199,947,494***	***28,756,948***	***36,831,941***	***87,033,605***	***-***	***-***	***-***	***-***	***47,325,000***
Parks Projects										
Mansel Carter Phase 2	P0615	11,227,823	11,188,264	39,559	-	-	-	-	-	-
Frontier Family Park	P0625	70,404,628	69,177,861	1,226,767	-	-	-	-	-	-
Aquatic Center & Multi-Gen Center	RQ030	67,912,886	63,645,279	4,267,607	-	-	-	-	-	-
Dog Park Relocation	P0702	2,303,425	118,994	2,184,431	-	-	-	-	-	-
Founder's Park Playground Replacement	P0102	600,000	3,392	596,608						
Southeast Park Land (73.5277 acres)	P0635	22,066,983	22,066,983	-	-	-	-	-	-	-
Southeast Park Site - Construction (73.5277 acres)	TBD	73,527,700	-	-	-	-	-	-	-	73,527,700
Pima/Meridian Park Site - Land (52 acres)	P0900	31,500,000	-	-	-	31,500,000		-	-	-
Pima/Meridian Park Site - Design & Construction (52 acres)	TBD	52,000,000	-	-	-	-	-	-	-	52,000,000
Meridian Park Land (30 acres)	TBD	14,924,385	14,924,385	-	-	-	-	-	-	-
Meridian Park Construction	TBD	30,000,000	-	-	-	-	-	-	-	30,000,000
Subtotal Parks		***376,467,830***	***181,125,158***	***8,314,972***	***-***	***31,500,000***	***-***	***-***	***-***	***155,527,700***
Trail Projects										
QC Wash Trail Improvements - Crismon to Rittenhouse	TE100	2,796,577	2,621,275	175,302	-	-	-	-	-	-
QC Wash Trail Improvements - Rittenhouse to Meridian	TE101	4,784,854	54,175	62,219	4,668,460	-	-	-	-	-
Sonoqui Wash Power to Recker	TE202	2,750,000	-	-	-	-	2,750,000	-	-	-
SRP Utility Easement Trail - Ellsworth to Signal Butte	TE002	500,000	-	-	-	-	500,000	-	-	-
Trail by Southeast Park Site	TBD	3,375,000	-	-	-	-	-	3,375,000	-	-
Subtotal Trails		***14,206,431***	***2,675,450***	***237,521***	***4,668,460***	***-***	***3,250,000***	***3,375,000***	***-***	***-***
Other Projects										
FOF Fuel Yard	MF017	4,146,008	9,370	-	-	-	-	-	4,136,638	-
FOF Fleet Expansion (Gen Govt Share)	MF026	10,000,000	146,011	774,803	9,079,186	-	-	-	-	-
FOF Expansion for Public Works / CIP	MF018	31,122,500	408,884	2,649,022	2,000,000	26,064,594	-	-	-	-
FOF Expansion for Streets	TBD	3,571,700	-	-	-	-	-	-	-	3,571,700
FOF Expansion for Warehouse	TBD	3,997,300	-	-	-	-	-	-	-	3,997,300
FOF Expansion for General Sitework	TBD	8,159,279	-	-	-	-	-	-	8,159,279	-
Fiber Network Improvements	FB009	2,728,240	-	-	2,728,240	-	-	-	-	-
Field Restrooms for Public Works	MF032	500,000	-	500,000	-	-	-	-	-	-
Council Chamber Building Remodel	MF030	7,750,000	-	-	-	750,000	7,000,000	-	-	-
Subtotal General Govt		***71,975,027***	***564,265***	***3,923,825***	***13,807,426***	***26,814,594***	***7,000,000***	***-***	***12,295,917***	***7,569,000***
Grand Total		**776,061,983**	**239,893,678**	**58,767,635**	**109,487,888**	**93,485,491**	**14,346,673**	*4,231,000*	**12,835,917**	**243,013,700**

Capital Funds Five-Year Projections

Utility Enterprise Capital Funds

The funding mechanisms for utility infrastructure improvements are capacity charges collected from new construction permits from improvements attributed to growth, and user rates for improvements attributed to non-growth (repair/replacement of existing infrastructure). Capacity fees are also used to pay debt service on the growth share of capital that was financed, as identified in the most recent Capacity Fee Studies.

Water Capacity Fee & Capital Funds

WATER CAPACITY FEE FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Water Capacity Fee	$ 5,135,600	$ 5,100,000	$ 4,461,486	$ 3,394,350	$ 4,985,526	$ 4,615,392	$ 22,556,754
Interest Income	108,626	372,330	-	-	-	-	372,330
TOTAL REVENUES/SOURCES	$ 5,244,226	$ 5,472,330	$ 4,461,486	$ 3,394,350	$ 4,985,526	$ 4,615,392	$ 22,929,084
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
2025 Utility Interim Loan	$ -	$ 403,053	$ 403,053	$ 531,569	$ 11,437,899	$ -	12,775,574
Estimated Future Debt Service	$ -	$ -	$ -	$ -	$ -	$ 187,045	187,045
PROJECTS - TRANSFERS OUT							
Water Projects	5,117,934	19,038,783	14,255,000	3,396,808	25,057,831	-	61,748,422
Project Management Expenses	181,029	238,198	185,408	186,195	635,979	-	1,245,780
OTHER							
Capacity Fee Update	125,000	-	-	-	-	-	-
TOTAL EXPENDITURES/USES	$ 5,423,963	$ 19,680,034	$ 14,843,461	$ 4,114,572	$ 37,131,709	$ 187,045	$ 75,956,821
SOURCES OVER/(UNDER) USES	(179,737)	(14,207,704)	(10,381,975)	(720,222)	(32,146,183)	4,428,347	
Beginning Balance	$ 9,851,081	$ 9,671,344	$ (4,536,360)	$ (14,918,335)	$ (15,638,557)	$ (47,784,740)	
Projected Ending Fund Balance	$ 9,671,344	$ (4,536,360)	$ (14,918,335)	$ (15,638,557)	$ (47,784,740)	$ (43,356,393)	

(1) A Water Capacity Fee study and Utility Rate Study are currently in progress. Upon completion, the revenue projections will be revised, and the negative ending fund balance reflected on this schedule will be balanced.

WATER CAPITAL FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Future Financing		$ -	$ -	$ 4,901,250	$ 33,509,200	$ 7,718,750	46,129,200
Third Party Contributions (Pinal ARPA Reimbursement)	34,007,833	-	-	-	-	-	-
Other Revenue (WIFA)	14,604,221	-					-
Other Revenue/Third Party	23,100	-	850,000	-	-	-	850,000
Transfers in - Water Capacity Fees	5,117,934	19,038,783	14,255,000	3,396,808	25,057,831	-	61,748,422
Transfers in - Water Operating Budget	770,194	17,289,645	4,244,660	3,970,088	-	-	25,504,393
Interim Loan Proceeds	$ 310,278	$ -					-
TOTAL REVENUES/SOURCES	$ 54,833,560	$ 36,328,428	$ 19,349,660	$ 12,268,146	$ 58,567,031	$ 7,718,750	$ 134,232,015
EXPENDITURES/USES							
PROJECTS							
Water Projects	$ 53,395,203	$ 36,328,428	$ 19,349,660	$ 12,268,146	$ 58,567,031	$ 7,718,750	$ 134,232,015
OTHER							
Carryforward	(30,817,568)	30,817,568	-	-	-	-	$ 30,817,568
TOTAL EXPENDITURES/USES	$ 22,577,635	$ 67,145,996	$ 19,349,660	$ 12,268,146	$ 58,567,031	$ 7,718,750	$ 165,049,583
SOURCES OVER/(UNDER) USES	32,255,926	(30,817,568)	-	-	-	-	
Beginning Balance	$ -	$ 32,255,926	$ 1,438,358	$ 1,438,358	$ 1,438,358	$ 1,438,358	
Projected Ending Fund Balance	$ 32,255,926	$ 1,438,358	$ 1,438,358	$ 1,438,358	$ 1,438,358	$ 1,438,358	

Capital Funds Five-Year Projections

Fund Description and Relation to Corporate Strategic Plan

Water capacity fees, which, like impact fees, are assessed at the time of building permit issuance and are based on water meter size. Capacity fees are used towards growth projects identified in the Water Infrastructure Improvement Plan (IIP). The projects will also be funded by bond proceeds and transfers from the Water operating fund.

Strategic priorities that relate to the Water Capacity/CIP Fund are:


Effective Government


Secure Future


Superior Infrastructure

Capital Funds Five-Year Projections

Water CIP Project List

Queen Creek Water Capital Improvement Plan FY 2026/27

Project Title	Project #	Project Total	Prior Year Actual	FY2026 Revised	FY2027 Recommended	FY2028	FY2029	FY2030	FY2031	Beyond 5
Identified Needs										
Ocotillo Rd: Sossaman to Hawes	A0116	5,612,931	2,705,173	175,701	-	-	-	-	-	-
Town Center: Aldecoa-Munoz-Summers	AR050	1,214,593	869,694	43,495	-	-	-	-	-	-
ASLD Infrastructure Improvements	AR100	35,088,243	16,871,882	620,223	-	-	-	1,000,000	-	-
Rolling Ridge Rd: Schnepf to Sierra Vista (Transfer)	WA024	4,593,995	1,122	4,592,873	-	-	-	-	-	-
Hash Knife Draw: Kenworthy to Ironwood	C29	7,718,750	-	-	-	-	-	-	7,718,750	-
Hashknife: Schnepf to Granada Ln	T20	13,062,500	-	-	-	-	-	-	-	13,062,500
Combs Rd: Sierra Vista to Schnepf (Transfer)	C106	4,438,750	-	-	-		616,808	3,821,942	-	-
Brooks Farm Zone PRV's: R4 & R5	WA019	3,267,500	-	-	-	-	3,267,500	-	-	-
Surface Water Treatment Plant	B61	134,400,000	-	-	-	-	-	-	-	134,400,000
Germann Rd: Schnepf to WTP	C40	6,555,000	-	-	-	-	-	-	-	6,555,000
Stagecoach Pass Ave: Schnepf Rd to Kenworthy Rd (Transmission/Transfer)	WA006	1,592,000	-	1,592,000	-	-	-	-	-	-
Cortina Zone PRV's: R1,R2 & R3	WA015	4,901,250	-	-	-	-	4,901,250	-	-	-
Box Canyon Phase 2 - 4 Upper Tank (also WA122)	WA018	7,600,000	-	-	1,140,000	6,460,000	-	-	-	-
Pima Rd: Meridian to Ironwood with 12" Domestic and 12" Transmission Line	WA022	2,082,529	329,941	-	-	-	702,588	-	-	-
Germann Rd: Kennworthy to Schnepf Transmission Line (ARPA)	WA031	7,546,194	2,045,131	2,879,440	-	-	-	-	-	-
Kenworthy Pit 1MG Tank and Booster	WA032	4,000,000	-	100,000	600,000	-	-	-	-	3,300,000
Main Plant 1 MG Tank and Booster	WA033	5,000,000	188,502	3,811,498	1,000,000	-	-	-	-	-
Sossaman Rd: Via Del Jardine to Empire Transmission (A0602, A0903, WA167)	WA065	1,757,314	117,163	10,861	1,501,266	-	-	-	-	-
Sossaman Rd: Via Del Jardine to Empire Transmission Ph2	WA065B	7,435,710	-	-	-	-	-	7,435,710	-	-
Chandler Heights Rd: Sossaman to Hawes (PWP) (A0602)	WA167	2,506,686	68,966	3,032	2,362,728	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase I	WA202	4,229,017	3,860,324	34,807	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 2	WA208	3,466,776	3,205,102	130,837	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 3	WA209	8,095,542	2,721,263	2,687,140	-	-	-	-	-	-
Harvest Tank, Boosters, & Site Phase 4	WA211	2,392,020	2,058,043	333,977	-	-	-	-	-	-
Sierra Vista Well	WA212	4,000,000	-	2,794,282	1,205,718	-	-	-	-	-
Kenworthy Rd: Redfern to Germann (ARPA)	WA263	13,098,485	2,100,447	1,833,613	-	-	-	-	-	-
Schnepf Road: Germann Road to Main Plant	WA264	5,400,000	1,630,842	3,769,158	-	-	-	-	-	-
Schnepf Road: Main Plant to Queen Creek Wash	WA265	5,400,000	1,482,817	3,917,183	-	-	-	-	-	-
Pima Road: Barney Tank to Well	WA266	2,200,000	69,497	2,130,503	-	-	-	-	-	-
Pima Road: West Well to Ironwood	WA267	999,178	-	797,535	201,643	-	-	-	-	-
Schnepf: Combs to Rolling Ridge (Transfer)	WA270	5,591,384	1,818,869	1,139,239	-	-	-	-	-	-
Schnepf: Hashknife to Skyline	WA271	1,664,318	43,269	1,586,128	-	-	-	-	-	-
Diversified: Upfit Well #1 (WIFA Diversified)	WA276	3,332,063	2,410,714	166,900	-	-	-	-	-	-
Home Place (Wales Ranch) East Well & Transmission Line (ARPA)	WA290	2,366,533	1,175,457	574,543	-	-	-	-	-	-
Home Place (Wales Ranch) North Well & Transmission Line	WA291	2,627,939	1,022,098	797,038	-	-	-	-	-	-
Home Place (Wales Ranch) South Well & Transmission Line (ARPA)	WA292	2,885,703	1,366,282	383,718	-	-	-	-	-	-
Home Place: Kenworthy to Schnepf (Transmission) (ARPA)	WA294	4,721,624	1,479,740	620,260	-	-	-	-	-	-
Rolling Ridge: Quail Run to Sierra Vista (Quail Ranch)	WA296	1,204,370	-	1,204,370	-	-	-	-	-	-
Sierra Vista: Combs to Rolling Ridge (Transfer)	WA298	4,838,750	-	4,838,750	-	-	-	-	-	-
	WA306	2,744,000	-	-	137,200	2,606,800	-	-	-	-
Box Canyon Ph 1 16" WL Lime Drive: Riggs to Hunt Hwy	WA308	5,241,400	-	483,813	4,757,587	-	-	-	-	-
Box Canyon Ph 1 Booster Station	WA309	680,000	-	30,000	650,000	-	-	-	-	-
Box Canyon Ph 1 12" WL Sundance Road: Tank Site to Sossaman	WA310	430,000	-	302,431	127,569	-	-	-	-	-
Box Canyon Phase 1: 16" WL Hunt Hwy to Tank Site in Subdivision Rdwys	WA216	1,500,000	-	-	225,000	1,275,000	-	-	-	-
Box Canyon Phase 2: 12" WL Sundance Road: Sossaman Road to Wild Horse Drive	WA217	1,200,000	-	-	180,000	1,020,000	-	-	-	-
Box Canyon Phase 3: 12" WL Sundance Road: Wild Horse to Ellsworth	NEW	1,500,000	-	-	-	-	1,500,000	-	-	-
Box Canyon Phase 3: Booster Pump and Electrical System	NEW	200,000	-	-	-	-	200,000	-	-	-
Box Canyon Phase 4-6: Box Canyon 1.5MG Tank with Boosters	NEW	7,200,000	-	-	-	-	1,080,000	6,120,000	-	-
Box Canyon Phase 7: Box Canyon 1.0MG Tank with Boosters	NEW	5,700,000	-	-	-	-	-	-		5,700,000
Chuckawala Booster	WA218	1,000,000	-	-	1,000,000	-	-	-	-	-
Crismon Southeast Park Water Improvements (Near FS#6)	WA219	411,600	-	-	-	411,600	-	-	-	-
Sossaman RR Crossing @Germann (Road A0904) (No developer yet)	A0904	919,300	-	23,100	-	850,000	-	-	-	-
Pima Well (Church Farm Well)	WA214	2,060,000		60,000	2,000,000					
Pima Well Redrill, Tank & Booster	WA221	9,000,000	-	-	3,500,000	5,500,000				
Ellsworth Ranch Well	WA213	1,060,000		60,000	1,000,000					
FOF Fleet Expansion - Water Utilities Portion	MF026	2,000,000	29,202	154,961	1,815,837					
	Subtotal	***381,733,948***	***49,671,540***	***44,683,409***	***23,404,548***	***18,123,400***	***12,268,146***	***18,377,652***	***7,718,750***	***163,017,500***
Reconstruction Projects										
Barney Farm Well, Boosters, Site, & Tank	WA020	12,752,879	12,153,971	122,337	-	-	-	-	-	-
Cloud: Sossaman to Power Reconstruction	WA222	12,752,879		55,000	2,901,800	-	-			
Rancho Jardines Water Reconstruction (PWP)	WA133	18,216,000	-	55,000	-	-	-	15,259,200	-	-
Silver Creek to Via del Jardine & west to Sossaman Tank	WA026	3,246,429	-	-	950,000	-	-	2,296,429	-	-
Sossaman Site, Tank & Booster	WA028	17,250,000	-	-	-	-	-	17,250,000	-	-
Ware Farms 2 Well	WA025	3,334,192	2,818,062	516,130	-	-	-	-	-	-
Ware Farms 1 Well	WA014	3,090,000	2,230,112	859,889	-	-	-	-	-	-
Diversified Well 4 (Well 0)	WA029	5,383,750	-	-	-	-	-	5,383,750	-	-
Diversified Well #1 Tank & Pump Station	WA012	7,345,000	-	3,150,000	-	-	-	-	-	-
Wales Ranch Ridge Tank, Boosters, & Site (ARPA)	WA030	4,000,000	143,863	3,853,438	-	-	-	-	-	-
Homeplace Lake Fill	WA011	1,286,250	-	-	-	-	-	-	-	-
Ware Farms Lake Fill	WA013	2,450,000	-	-	2,450,000	-	-	-	-	-
Ranchettes Water Line Replacement	WA215	2,450,000		100,000	3,000,000	-	-		-	
Hawes: Jude to Rittenhouse	WA130	2,450,000		-	-	1,226,260	-		-	
Hunt Highway: Lime Dr to Booster Pump Station	WA224	2,450,000		-	3,622,080	-	-		-	
	Subtotal	***98,457,379***	***17,346,008***	***8,711,794***	***12,923,880***	***1,226,260***	***-***	***40,189,379***	***-***	***-***
	Grand total	**480,191,327**	**67,017,548**	**53,395,203**	**36,328,428**	**19,349,660**	**12,268,146**	**58,567,031**	**7,718,750**	**163,017,500**

Capital Funds Five-Year Projections

Wastewater Capacity Fee and Capital Funds

WASTEWATER CAPACITY FEE FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Wastewater Capacity Fee	$ 3,527,514	$ 4,599,415	$ 5,750,784	$ 6,727,680	$ 7,667,712	$ 14,186,496	$ 38,932,087
Interest Income	189,548	1,075,475	644,280	608,810	269,560	-	2,598,125
TOTAL REVENUES/SOURCES	$ 3,717,062	$ 5,674,890	$ 6,395,064	$ 7,336,490	$ 7,937,272	$ 14,186,496	$ 41,530,212
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
Estimated Future Debt Service	$ -	$ -	$ 789,239	$ 789,239	$ 789,239	$ 789,239	3,156,956
PROJECTS - TRANSFERS OUT							
Wastewater Projects	5,847,219	12,283,694	7,269,161	16,000,000	36,225,475	16,400,000	88,178,330
Project Management Expenses	206,825	153,684	94,547	877,035	919,419	1,669,368	3,714,053
OTHER							
Capacity Fee Update	125,000	-	-	-	-	-	-
TOTAL EXPENDITURES/USES	$ 6,179,044	$ 12,437,378	$ 8,152,947	$ 17,666,274	$ 37,934,133	$ 18,858,607	$ 95,049,339
SOURCES OVER/(UNDER) USES	(2,461,982)	(6,762,488)	(1,757,883)	(10,329,784)	(29,996,861)	(4,672,111)	
Beginning Balance	$ 30,007,700	$ 27,545,718	$ 20,783,230	$ 19,025,347	$ 8,695,563	$ (21,301,298)	
Projected Ending Fund Balance	$ 27,545,718	$ 20,783,230	$ 19,025,347	$ 8,695,563	$ (21,301,298)	$ (25,973,409)	

(1) Wastewater Capacity Fee revenues are anticipated to be sufficient to correct the negative ending fund balance on this schedule by FY 2032/33. Expenses currently outpace revenue collections due to sooner-than-anticipated expenditures on the Groundwater Reclamation Plant's expansion.

WASTEWATER CAPITAL FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Bond/Loan Proceeds	$ 2,316,076						-
Transfers in - Sewer Capacity Fees	4,526,725	12,283,694	4,341,756	16,000,000	36,225,475	16,400,000	85,250,925
Transfers in - Wastewater Operating Budget	4,390,165	2,645,803	729,137	4,132,482	16,083,234	4,339,433	27,930,089
TOTAL REVENUES/SOURCES	$ 11,232,966	$ 14,929,497	$ 5,070,893	$ 20,132,482	$ 52,308,709	$ 20,739,433	$ 113,181,014
EXPENDITURES/USES							
PROJECTS							
Wastewater Projects	$ 11,580,213	$ 14,929,497	$ 5,070,893	$ 20,132,482	$ 52,308,709	$ 20,739,433	$ 113,181,014
OTHER							
Carryforward	(8,650,378)	8,650,378	-	-	-	-	8,650,378
TOTAL EXPENDITURES/USES	$ 2,929,835	$ 23,579,875	$ 5,070,893	$ 20,132,482	$ 52,308,709	$ 20,739,433	$ 121,831,392
SOURCES OVER/(UNDER) USES	8,303,131	(8,650,378)	-	-	-	-	
Beginning Balance	$ 335,680	$ 8,638,811	$ (11,567)	$ (11,567)	$ (11,567)	$ (11,567)	
Projected Ending Fund Balance (1)	$ 8,638,811	$ (11,567)	$ (11,567)	$ (11,567)	$ (11,567)	$ (11,567)	

(1) A Utility Rate Study is currently in progress. Upon completion, the revenue projections will be revised and the negative ending fund balance reflected on this schedule will be balanced.

Fund Description and Relation to Corporate Strategic Plan

Wastewater capacity fees, which, like development impact fees, are assessed at the time of building permit issuance and are based on meter size. Capacity fees are used towards growth projects identified in the Wastewater Infrastructure Improvement Plan (IIP). The projects will also be funded by Bond Proceeds and transfers from the Wastewater operating fund.

Strategic priorities that relate to the Wastewater Development/CIP Fund are:

Effective Government

Secure Future: Environment

Superior Infrastructure

Capital Funds Five-Year Projections

Water Resources Capital Fund

WATER RESOURCES CAPITAL FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
COP Proceeds - Water Supply Acquisition	$ 140,000,000	$ 104,000,000				$ -	$ 104,000,000
Future Financing		$ 50,000,000	$ 118,133,750	$ -	$ -	$ -	168,133,750
Transfers In - Water Resource Operating	22,107,143	6,350,000	22,313,616		4,028,000		32,691,616
Transfers in - Wastewater Capacity Fees	1,320,494		2,927,405				2,927,405
Transfers in - Wastewater Operating Budget	(688,524)	-	-	-	-	-	-
TOTAL REVENUES/SOURCES	$ 162,739,113	$ 160,350,000	$ 143,374,771	$ -	$ 4,028,000	$ -	$ 307,752,771
EXPENDITURES/USES							
PROJECTS							
Water Resources Projects	$ 162,739,113	$ 160,350,000	$ 143,374,771	$ -	$ 4,028,000	$ -	$ 307,752,771
OTHER							
Carryforward	(17,071,149)	17,071,149					-
TOTAL EXPENDITURES/USES	$ 145,667,964	$ 177,421,149	$ 143,374,771	$ -	$ 4,028,000	$ -	$ 307,752,771
SOURCES OVER/(UNDER) USES	17,071,149	(17,071,149)	-	-	-	-	
Beginning Balance	$ -	$ 17,071,149	$ -	$ -	$ -	$ -	
Projected Ending Fund Balance	$ 17,071,149	$ -	$ -	$ -	$ -	$ -	

Fund Description and Relation to Corporate Strategic Plan

Water resources projects will be funded by Bond Proceeds and transfers from the Water Resources operating fund.

Strategic priorities that relate to the Wastewater Development/CIP Fund are:

Effective Government

Secure Future: Environment

Superior Infrastructure

Capital Funds Five-Year Projections

Wastewater & Water Resources CIP Project List

Queen Creek Wastewater Capital Improvement Plan FY 2026/27

Project Title	Project #	Project Total	Prior Year Actual	FY2026 Revised	FY2027 Recommended	FY2028	FY2029	FY2030	FY2031	Beyond 5
Identified Needs										
Future Reconstruction Projects	WW080	$ 905,142	-	119,601	125,877	129,137	132,482	135,913	139,433	122,699
Sundance Rd: San Tan Flats to Borgata (Crismon)	WW006	$ 326,717	-	326,717	-	-	-	-	-	-
Box Canyon Phase 1: Sossaman: Riggs to Hunt	WW061	$ 6,569,000	-	533,606	6,035,394	-	-	-	-	-
Barney 80: Ryan to Germann	WW099	$ 1,341,756	-	-	-	1,341,756	-	-	-	-
Ocotillo Rd: Sonoqui to 190th	WW025	$ 2,250,000	524,525	-	-	-	-	1,725,475	-	-
Town Center: Aldecoa-Munoz-Summers	AR050	$ 489,861	439,786	50,075	-	-	-	-	-	-
Box Canyon Phase 2-7: Power: Riggs to Hunt Hwy	WW065	$ 4,998,000	-	749,700	4,248,300	-	-	-	-	-
Subtotal		***$ 16,880,476***	***$ 964,311***	***$ 1,779,699***	***$ 10,409,571***	***$ 1,470,893***	***$ 132,482***	***$ 1,861,388***	***$ 139,433***	***$ 122,699***
Miscellaneous Projects										
GWRP 2027 Plant Expansion (Per Mesa's revised estimate for DCR)	WWT20	$ 90,000,000	12,077	3,987,923	2,500,000	3,000,000	20,000,000	40,000,000	20,500,000	-
Sewer Dosing Sites	WW059	$ 392,650	88,561	-	204,089	-	-	-	100,000	-
ASLD Infrastructure Improvements	AR100	$ 20,887,447	13,615,620	2,271,827	-	-	-	5,000,000	-	-
Crismon Southeast Park Sewer Improvements (Near FY#6)	WW105	$ 600,000	-	-	-	600,000	-	-	-	-
E Hash Knife Draw Rd: From N Schnepf Rd to Canal	WW046	$ 5,447,321	-	-	-	-	-	5,447,321	-	-
Rittenhouse & Railroad Rehabilitation (Phs1)	WW100	$ 3,470,171	84,368	3,385,803	-	-	-	-	-	-
Rittenhouse & Railroad Rehabilitation (Phs2) (Was part of WW100)	WW101	$ 2,500,000	-	-	-	-	-	-	-	2,500,000
FOF Fleet Expansion - Wastewater Utilities Portion	MF026	$ 2,000,000	29,202	154,961	1,815,837					
Subtotal		***$ 125,297,589***	***13,829,828***	***9,800,514***	***4,519,926***	***3,600,000***	***20,000,000***	***50,447,321***	***20,600,000***	***2,500,000***
Grand Total		**$ 142,178,065**	**$ 14,794,139**	**$ 11,580,213**	**$ 14,929,497**	**$ 5,070,893**	**$ 20,132,482**	**$ 52,308,709**	**$ 20,739,433**	**$ 2,622,699**
Water Resource Projects										
Water Supply Acquisition	WA299	$ 282,584,519	38,584,519	140,000,000	104,000,000	-	-	-	-	-
Water Supply Infrastructure	WA311	$ 180,000,000	-	19,100,000	50,000,000	110,900,000	-	-	-	-
Frisbee Park Transmission Line	WW503	$ 1,239,000	-	-	-	-	-	1,239,000	-	-
Encanterra Construction	WW501	$ 1,116,000	-	-	-	-	-	1,116,000	-	-
Frisbee Park Recharge Facility	WW502	$ 1,673,000	-	-	-	-	-	1,673,000	-	-
N Kenworthy Rd: Combs to QC Wash	WW102	$ 1,178,600	18,450	-	-	1,160,150	-	-	-	-
Pump Station from Meridian Recharge Facility to Kenworthy Recharge Facility	C67	$ 9,645,000	-	-	-	9,645,000	-	-	-	-
Reclaimed Pump Station at EPCOR Plant	C72	$ 4,550,000	-	-	-	4,550,000	-	-	-	-
Pump station at RWCD delivery point	WW047	$ 2,267,000	-	-	-	2,267,000	-	-	-	-
Wales Gravel Pit	WW103	$ 16,258,013	3,916,422	631,970	-	11,709,621	-	-	-	-
Gravel Pit Recharge (Encanterra Effluent/Lake Recharge Agreement)	WW640	$ 12,143,000	-	3,000,000	6,000,000	3,143,000	-	-	-	-
Water Resources Master Plan	WW071	$ 1,414,752	707,597	7,143	350,000	-	-	-	-	350,012
Water Resources Total		**$ 514,068,884**	**$ 43,226,988**	**$ 162,739,113**	**$ 160,350,000**	**$ 143,374,771**	**$ -**	**$ 4,028,000**	**$ -**	**$ 350,012**

Capital Funds Five-Year Projections

Construction Sales Tax Fund

CONSTRUCTION SALES TAX FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Dedicated Construction Sales Tax	$ 29,000,783	$ 17,197,274	$ 10,416,047	$ 10,460,798	$ 20,526,858	$ 24,852,168	$ 83,453,146
Interest Income	450,911	$ 523,029	428,670	136,910	52,310	547,510	1,688,429
TOTAL REVENUES/SOURCES	$ 29,451,694	$ 17,720,303	$ 10,844,717	$ 10,597,708	$ 20,579,168	$ 25,399,678	$ 85,141,575
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
2020 Bond	$ 250,795	$ 248,721	$ 250,689	$ 250,263	$ 249,625	$ 248,774	$ 1,248,072
2023A - Interim Financing	2,420,000	-	-	-	-	-	
PROJECTS - TRANSFERS OUT							
Growth Share of IIP Projects	18,513,712	25,269,503	19,884,732	12,266,184	4,247,684	2,383,635	64,051,738
Project Management Expenses	654,859	316,151	258,632	672,367	107,808	242,632	1,597,590
TOTAL EXPENDITURES/USES	$ 21,839,366	$ 25,834,375	$ 20,394,053	$ 13,188,814	$ 4,605,117	$ 2,875,041	$ 66,897,400
SOURCES OVER/(UNDER) USES	7,612,328	(8,114,071)	(9,549,336)	(2,591,106)	15,974,051	22,524,637	
Beginning Balance	$ 14,329,658	$ 21,941,986	$ 13,827,914	$ 4,278,578	$ 1,687,473	$ 17,661,524	
Projected Ending Fund Balance	$ 21,941,986	$ 13,827,914	$ 4,278,578	$ 1,687,473	$ 17,661,524	$ 40,186,162	

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the dedicated 2.0% construction sales tax rate that is applied to prime contracting activities, as defined by state statute. Construction sales tax is used to pay the growth share of debt and capital costs related to transportation and general government projects.

Strategic priorities that relate to the Construction Sales Tax Fund are:

Superior Infrastructure

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 parks, trails, transportation, police 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 the growth share of new capital projects, along with projected fund balances.

Transportation Development

TRANSPORTATION DEVELOPMENT FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Transportation Development Fee	$ 1,920,842	$ 1,539,039	$ 1,236,237	$ 2,378,152	$ 3,077,958	$ 3,229,521	$ 11,460,907
Interest income	563,065	$ 281,599	113,460	29,330	-	-	424,389
TOTAL REVENUES/SOURCES	$ 2,483,907	$ 1,820,638	$ 1,349,697	$ 2,407,482	$ 3,077,958	$ 3,229,521	$ 11,885,296
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
2020 Bond Debt Service	$ 338,480	$ 335,679	$ 338,336	$ 337,762	$ 336,900	$ 335,751	$ 1,684,427
Estimated Future Debt Service	-	-	-	-	-	1,242,744	1,242,744
PROJECTS - TRANSFERS OUT							
Transportation Projects IIP	4,226,880	3,284,928	3,706,613	3,689,157	2,317,085	1,021,558	14,019,341
Project Management Expenses	149,511	41,098	48,210	202,220	58,809	103,985	454,322
OTHER							
Professional Services & Studies	-	40,000	-	-	-		40,000
TOTAL EXPENDITURES/USES	$ 4,714,871	$ 3,701,705	$ 4,093,159	$ 4,229,139	$ 2,712,794	$ 2,704,038	$ 17,440,834
SOURCES OVER/(UNDER) USES	(2,230,964)	(1,881,067)	(2,743,462)	(1,821,657)	365,164	525,483	
Beginning Balance	$ 7,772,051	$ 5,541,087	$ 3,660,020	$ 916,558	$ (905,099)	$ (539,934)	
Projected Ending Fund Balance	$ 5,541,087	$ 3,660,020	$ 916,558	$ (905,099)	$ (539,934)	$ (14,451)	

(1) A Development Impact Fee Update is currently in progress. Upon completion, the revenue projections will be revised, and the negative ending fund balance reflected on this schedule will be balanced.

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 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Parks Development Fee	$ 2,662,436	$ 2,168,659	$ 1,645,441	$ 3,492,272	$ 4,608,784	$ 4,856,247	$ 16,771,403
Interest income	1,125,490	44,654	200,980	63,310	145,900	267,640	722,484
TOTAL REVENUES/SOURCES	$ 3,787,926	$ 2,213,313	$ 1,846,421	$ 3,555,582	$ 4,754,684	$ 5,123,887	$ 17,493,887
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
Estimated Future Debt Service	$ -	$ -	$ 827,563	$ 827,563	$ 827,563	$ 827,563	$ 3,310,252
PROJECTS - TRANSFERS OUT							
Parks IIP Funding	$ 368,030	$ -	$ 5,452,650	$ -	$ -	$ -	$ 5,452,650
Project Management Expenses	13,018	-	70,920	-	-	-	70,920
OTHER							
Professional Services & Studies	-	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	$ 381,048	$ 40,000	$ 6,351,133	$ 827,563	$ 827,563	$ 827,563	$ 8,873,822
SOURCES OVER/(UNDER) USES	3,406,878	2,173,313	(4,504,712)	2,728,019	3,927,121	4,296,324	
Beginning Balance	$ 903,018	$ 4,309,896	$ 6,483,209	$ 1,978,497	$ 4,706,516	$ 8,633,637	
Projected Ending Fund Balance	$ 4,309,896	$ 6,483,209	$ 1,978,497	$ 4,706,516	$ 8,633,637	$ 12,929,961	

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Parks Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Parks projects and debt service related to parks facilities and Horseshoe Park.

Strategic priorities that relate to the Parks Development Fund are:

Superior Infrastructure

Quality Lifestyle

Capital Funds Five-Year Projections

Trails

TRAILS DEVELOPMENT FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Trails Development Fee	$ 176,525	$ 143,683	$ 109,055	$ 231,351	$ 305,388	$ 321,771	$ 1,111,248
Interest income	-	133,226	83,210	92,040	67,310	46,680	422,466
TOTAL REVENUES/SOURCES	$ 176,525	$ 276,909	$ 192,265	$ 323,391	$ 372,698	$ 368,451	$ 1,533,714
EXPENDITURES/USES							
PROJECTS - TRANSFERS OUT							
Trails IIP Funding	71,256	1,400,538	-	975,000	1,012,500	-	3,388,038
Project Management Expenses	2,520	17,522	-	53,444	25,698	-	
OTHER							
Professional Services & Studies	-	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	$ 73,776	$ 1,458,060	$ -	$ 1,028,444	$ 1,038,198	$ -	$ 3,524,702

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Trails Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Trail projects.

Strategic priorities that relate to the Trails Development Fund are:

Superior Infrastructure

Capital Funds Five-Year Projections

Police

POLICE DEVELOPMENT FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Police Development Fee	$ 635,740	$ 522,712	$ 409,160	$ 824,062	$ 1,072,000	$ 1,125,432	$ 3,953,366
Interest income	123,956	60,321	-	-	-	-	60,321
TOTAL REVENUES/SOURCES	$ 759,696	$ 583,033	$ 409,160	$ 824,062	$ 1,072,000	$ 1,125,432	$ 4,013,687
EXPENDITURES/USES							
PROJECTS - TRANSFERS OUT							
Police IIP Projects	1,917,692	5,483,117	-	-	-	-	5,483,117
Police Project Management Fees	67,832	68,600	-	-	-	-	68,600
OTHER							
Professional Services and Studies	-	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	$ 1,985,524	$ 5,591,717	$ -	$ -	$ -	$ -	$ 5,591,717
SOURCES OVER/(UNDER) USES	(1,225,828)	(5,008,684)	409,160	824,062	1,072,000	1,125,432	
Beginning Balance	$ 1,631,223	$ 405,395	$ (4,603,289)	$ (4,194,129)	$ (3,370,067)	$ (2,298,067)	
Projected Ending Fund Balance	$ 405,395	$ (4,603,289)	$ (4,194,129)	$ (3,370,067)	$ (2,298,067)	$ (1,172,635)	

(1) A Development Impact Fee Update is currently in progress. Upon completion, the revenue projections will be revised, and the negative ending fund balance reflected on this schedule will be balanced.

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Police Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Police capital projects and debt service related to Police projects.

Strategic priorities that relate to the Public Safety Development Fund are:

Superior Infrastructure

Safe Community

Capital Funds Five-Year Projections

Fire

FIRE DEVELOPMENT FUND	FY 25/26 Revised	FY 26/27 Recommended	FY 27/28 Requested	FY 28/29 Requested	FY 29/30 Requested	FY 30/31 Requested	Total 5 year Projection
REVENUES/SOURCES							
Fire Development Fee	$ 1,264,894	$ 1,040,270	$ 814,254	$ 1,639,862	$ 2,132,872	$ 2,239,230	$ 7,866,488
Interest income	186,853	19,056	7,560	5,050	8,380	46,530	86,576
TOTAL REVENUES/SOURCES	$ 1,451,747	$ 1,059,326	$ 821,814	$ 1,644,912	$ 2,141,252	$ 2,285,760	$ 7,953,064
EXPENDITURES/USES							
DEBT SERVICE TRANSFERS							
2020 Bond - Fire Station 2, 4, 5, & RC	$ 595,425	$ 595,425	$ 594,925	$ 593,925	$ 597,300	$ 595,050	$ 2,976,625
Estimated Future Debt Service	-	-	313,221	313,221	313,221	313,221	1,252,884
PROJECT TRANSFERS							-
Fire IIP Projects Funding	1,000,803	-	-	592,778	-	-	592,778
Fire Project Management Fees	35,400	-	-	32,493	-	-	32,493
OTHER							
Professional Services and Studies	-	40,000	-	-	-	-	40,000
TOTAL EXPENDITURES/USES	$ 1,631,628	$ 635,425	$ 908,146	$ 1,532,417	$ 910,521	$ 908,271	$ 4,894,780
SOURCES OVER/(UNDER) USES	(179,881)	423,901	(86,332)	112,495	1,230,731	1,377,489	
Beginning Balance	$ -	$ (179,881)	$ 244,020	$ 157,688	$ 270,183	$ 1,500,914	
Projected Ending Fund Balance	$ (179,881)	$ 244,020	$ 157,688	$ 270,183	$ 1,500,914	$ 2,878,403	

(1) A Development Impact Fee Update is currently in progress. Upon completion, the revenue projections will be revised, and the negative ending fund balance reflected on this schedule will be balanced.

Fund Description and Relation to Corporate Strategic Plan

This fund accounts for the Fire Development Impact Fee assessed on new building activity within Queen Creek. This revenue is used to pay for the growth share of Fire capital projects and debt service related to Fire projects.

Strategic priorities that relate to the Fire Development Fund are:

Superior Infrastructure

Safe Community

Debt

Debt Capacity Analysis – Arizona Constitutional Limit

Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, sewer, light, parks and open space, transportation and public safety purposes may not exceed 20% of a municipality's net assessed valuation, nor may outstanding general obligation bonded debt for all other purposes exceed 6% of a municipality's net assessed valuation.

The Town of Queen Creek's net valuation for FY 2026/27 is $1,977,975,884. This includes both Maricopa County and Pinal County assessed values.

20% Debt Margin Limit:	$ 395,595,177
Bonded Debt Outstanding:	0
Unused 20% Limitation Borrowing Capacity:	$ 395,595,177
6% Debt Margin Limit:	$ 118,678,553
Bonded Debt Outstanding:	0
Unused 6% Limitation Borrowing Capacity:	$ 118,678,553

The Town of Queen Creek has no outstanding general obligation debt at this time.

Debt Guidelines

The objective of the Town of Queen Creek's debt management is two-fold: maintain the Town's ability to incur present and future debt at the most beneficial interest rates for financing the adopted CIP and ensure debt issuance does not adversely affect the Town's ability to pay for essential Town services.

Analysis of every new debt issuance will be performed to ensure adequate debt capacity, as well as the Town's ability to repay the debt. In addition, debt management policies of the Town will be followed.

Short-term borrowing or lease-purchase contracts will be considered for financing major operating capital equipment when it is determined to be in the Town's best financial interest. Long-term debt will not be issued to finance current operations.

The Town has no immediate plans to issue General Obligation (GO) Bonds. While the Town utilizes pay-as-you-go for financing a portion of the CIP projects, pledged-revenue debt has been issued in prior years for transportation, public safety, fire, parks, and utility projects.

Town Debt by Type

General Obligation Bonds

The Town does not currently have any General Obligation Bonds outstanding. GO Bonds are "full faith and credit" bonds, secured by ad valorem taxes levied without limit against all taxable property within the Town. The issuance of GO bonds and the projects funded by GO bonds require voter approval.

Debt

Excise Tax and State-Shared Pledged Revenue Bonds

The Town has issued debt secured by a pledge of excise taxes and state-shared revenue. The Town's Excise Tax Bonds carry a rating of "AA+" from both S&P Global and Fitch Ratings.

1. *Excise Tax and State-Shared Revenue Obligations, Series 2024- $69,335,000*
   In FY 2025, the Town issued a $69,335,000 long-term excise tax and state-shared revenue obligation to provide cash-flow funding for new public safety facilities and new roads. Debt service on the bonds comes from the Operating Budget. The bonds have a final maturity date in FY 2055.

2. *Excise Tax and State-Shared Revenue Obligations, Series 2023- $50,000,000*
   In FY 2024, the Town issued a $50,000,000 short-term excise tax and state-shared revenue obligation to provide cash-flow funding for infrastructure improvements needed in the State Lands area. Debt service on the bond previously came from the Operating Budget, however the remaining source to repay the debt is Construction Sales Tax. The bonds have a final maturity date in FY 2027.

3. *Excise Tax and State-Shared Revenue Obligations, Second Series 2022 – $24,223,000*
   In FY 2022, the Town issued a $24,223,000 private-placement excise tax and state-shared revenue obligation to provide funding for land acquisition for a future park and to provide additional funding for new parks and recreation facilities identified in Phase 1 of the Town's adopted Parks Master Plan. Debt service on the bonds comes from the Operating Budget. The bonds have a final maturity date in FY 2038.

4. *Excise Tax and State-Shared Revenue Obligations, Series 2022 – $106,980,000*
   In FY 2022, the Town issued $106,980,000 of long-term excise tax and state-shared revenue bonds to provide funding for new parks and recreation facilities identified in Phase 1 of the Town's adopted Parks Master Plan. Debt service on the bonds comes from the Operating Budget. The bonds have a final maturity date in FY 2048.

5. *Excise Tax and State-Shared Revenue Obligations, Series 2020 – $78,605,000*
   In FY 2020, the Town issued $78,605,000 of long-term excise tax and state-shared revenue bonds to provide funding for cost adjustments to the original Infrastructure Improvement Plan projects, additional roadway projects both within town limits and outside the town limits with regional partners, and the buildout of the Town's Fire and Police Infrastructure. While excise taxes and state shared-revenue were pledged, a variety of sources are used to repay the debt including impact fee funds and construction sales tax. The bonds have a final maturity date in FY 2051.

6. *Excise Tax and State-Shared Revenue Obligations, Series 2018A – $47,945,000*
   In FY 2018, the Town issued $47,945,000 of long-term excise tax and state-shared revenue bonds to provide funding for the non-growth portion of projects for new transportation, public safety and fire projects. The bonds have a final maturity date in FY 2048.

7. *Excise Tax and State-Shared Revenue Refunding Obligations, Series 2016 - $47,990,000*
   In FY 2017, the Town refunded all of its outstanding Governmental Debt using a single $47.990 million excise tax and state-shared revenue bond, resulting in savings of $12.5 million. On June 20, 2024, the Town defeased $20.3 million (approximately 75%) of the Series 2016 bonds. Although the Town pledged excise taxes to secure the debt, the refunding bonds are being repaid from various funding sources based

Debt

on a pro-rata share of each debt's outstanding balance prior to the refunding. Accordingly, the Town's budget tracks the annual debt service requirements using the name of the old, refunded bonds, as shown below:

- *Greater Arizona Development Authority (GADA) Infrastructure Revenue Bonds, Series 2004B – $4,305,000* – The Town used these funds for construction of a municipal services building and the acquisition of land for municipal purposes. The bonds have a final maturity date in FY 2030.
- *GADA Infrastructure Revenue Bonds Series 2005B – $1,470,000* – The Town used these funds for the acquisition of land for a library and other municipal purposes. The bonds have a final maturity date in FY 2031.
- *GADA Infrastructure Revenue Bonds, Series 2006A – $7,995,000* – The Town used these funds to construct a library. The bonds have a final maturity date in FY 2037.
- *Excise Tax and State-Shared Revenue Obligations, Series 2007 - $18,210,000* – The Town used these funds to provide funding for certain street intersection improvements, library improvements, park improvements and Town Hall improvements, as well as to refinance and repay in full certain outstanding lease-purchase obligations. The bonds have a final maturity date in FY 2033.
- *Improvement District No. 001 Infrastructure Improvement Bonds, Series 2006 (Town portion) – $15,025,000* – The Town used these funds to pay for improvements to land owned by the Town in its central business district. The bonds have a final maturity date in FY 2033.

Improvement District Bonds

Improvement District (ID) bonds issued by the Town are secured by special assessments levied upon the real property included within the improvement district. These bonds do not constitute a general obligation of the Town and are not backed by general taxing power, but the Town is contingently liable for their payment in the event that the property owners within the District do not make payments. Statutory provisions require that ID bonds bear a single-interest rate, have a final maturity no longer than twenty-five years and three months, and pay principal on January 1. The Town has one improvement district bond outstanding.

Improvement District No. 001, Infrastructure Improvement Bonds, Series 2016I (Private portion) – $18,445,000
In FY 2017, the Town refunded a portion of the 2006 bonds related to Town-owned property. The Improvement District bonds for parcels owned by private parties was refinanced through a private-placement issue with CoBiz Public Finance, Inc. (now BOK Financial). The bonds have a final maturity date in FY 2030, and a property owner can pay off his/her portion of the debt at any time without penalty. The bonds have a final maturity date of January 1, 2030.

The original 2006 Improvement District bonds were used to provide funds for improvements to land in the Town's central business district. Improvements included construction and installation of certain street improvements, railroad facilities relocation, storm drain facilities, pump stations, water and sanitary sewer facilities, landscaping, lighting, irrigation, and related appurtenances.

Water and Wastewater Pledged Revenue Loans

The Water Infrastructure Finance Authority of Arizona (WIFA) is an independent agency of the State of Arizona authorized to finance the construction, rehabilitation, and improvement of drinking water, wastewater,

Debt

wastewater reclamation, and other water quality projects. Generally, WIFA offers borrowers below-market interest rates on loans for up to 100% of eligible project costs. The Town has eight outstanding WIFA loans.

In FY 2020, WIFA approved the Town's request to amend the Town's pledge requirements to combine both water and wastewater net revenues as a single system-wide pledge for all WIFA loans. This change improved the Town's coverage ratios for its WIFA debt.

The Town's Utility System long-term obligations are described on a subsequent page.

Outstanding WIFA Loans:

- 2022 Loan (Cibola Water Rights), $27,000,000 – issued to purchase 2,033 acre-feet of water rights and to finance capital charges for moving the water from the Colorado River into the Arizona CAP Canal and ultimately to Queen Creek. The loan has a final maturity in FY 2054.

- 2022 Loan (Water CIP Project), $44,506,194 – issued to finance construction of water infrastructure projects. The loan has a final maturity in FY 2053.

- 2021 Loan (NIA Water), $8,238,763 – issued to finance back-capital charges and 9(d) debt from the Central Arizona Water Conservation District in order to receive approximately 4,200 acre-feet of Non-Indian Agricultural (NIA) Priority Water. The loan has a final maturity in FY 2052.

- 2020 Loan (Diversified), $13,250,000 – issued to finance the purchase of the Diversified Water Company in September 2020. The loan was eligible for a forgivable principal amount of $442,500, which is reflected in the schedules below, and has a final maturity in FY 2051.

- 2020 Loan (GWEC), $57,981,000 – issued to finance the purchase of approximately 229,000 acre-feet of Ground Water Extinguishment Credits (GWECs). The loan has a final maturity in FY 2051.

- 2020 Loan (Encanterra), $8,600,000 – issued to finance a water exchange agreement with Trilogy Encanterra LLC wherein the Town receives up to 3 MGD of reclaimed water and access to permanent recharge facilities. The loan has a final maturity in FY 2051.

- 2014 Loan (H2O Water Co.), $16,000,000 – issued to pay for a portion of the purchase of the H2O Water Company. The loan was refinanced in FY2019/20 to extend the term of the loan to a final maturity date in FY 2044.

Other Water and Wastewater Loans and Certificates of Participation:

- 2026 Certificates of Participation– In FY 2026, the Town entered into a Lease-Purchase agreement to finance the acquisition of certain real property located in the "Harquahala Valley" area in Maricopa County and groundwater rights allocated thereto and for other capital improvement projects in the amount of $230,500,000 with a final lease payment in FY 2066.

- 2025 Utility Interim Loan– In FY 2025, the Town refinanced the 2021 sub-lien obligations, redeemed all the outstanding Series 2014A GADA Bonds outstanding in the amount of $3,845,000 and financed other utility infrastructure projects in the amount $69,800,000 with a final maturity in FY 2030.

Debt

- 2022 Utility System Refunding Obligations (QC Water Co.) – In FY 2022, the Town refinanced a 2008 WIFA loan through issuance of a 17-year tax-exempt private-placement refunding obligation to Bank of America. The original principal amount was $21,478,000. The debt is secured by a senior-lien pledge of utility system revenues and has a final maturity in FY 2039.

- 2013 Subordinate Lien Water System Revenue Obligation (H2O Water Co.) – The remaining balance of the purchase price for the H2O Water Company (partially funded with the 2014 WIFA loan) was financed through issuance of a 30-year tax-exempt municipal revenue obligation to the former owners of the H2O Water Company. The original principal amount for this portion of the purchase was $19,425,089. The debt is secured by a pledge of water utility revenues and has a final maturity in FY 2044.

Debt

FY 2026/27 Debt Service by Funding Source

The following schedule presents the Town's FY 2026/27 debt service requirements by funding source:

Source of Annual Debt Service Payments		
General Fund	$	68,460,640
EMS Fund		3,778,060
HPEC		213,843
Subtotal - Operating Budget	***$***	***72,452,543***
Construction Sales Tax	$	248,721
Fire Development		595,425
Transportation Development		335,679
Subtotal - Other Funds	***$***	***1,179,825***
Improvement District Assessment	$	1,659,977
Subtotal - All Governmental Funds	***$***	***75,292,345***
Water Resources Operating	$	18,422,940
Water Operating		8,477,166
Sewer Operating		1,531,104
Water Capacity Fees		403,053
Subtotal - All Enterprise Funds	***$***	***28,834,263***
GRAND TOTAL - ALL FUNDS	***$***	***103,723,555***

Debt

Outstanding Debt and FY 2026/27 Debt Service

The following schedule presents the Town's FY 2026/27 debt service requirements and outstanding debt obligations as of June 30, 2027, including $140 million of proposed new debt for General Government and $173 million in Water CIP projects.

Description	Original Issue	Maturity	Interest Rate (%)	Outstanding at June 30, 2027	FY 2026/27 Debt Service
General Government Debt					
Excise Tax and State-Shared Revenue Bonds:					
Project Bonds, Series 2024 (Various Purposes)	$ 69,335,000	8/1/2054	5%	$ 63,390,000	$ 4,686,500
Project Bonds, Series 2023 (State Lands Infrastructure)	50,000,000	6/1/2027	4.09%	-	51,654,663 (1)
Project Bonds, Second Series 2022 (Parks Master Plan)	24,223,000	8/1/2037	3.30%	22,778,000	1,256,875
Project Bonds, Series 2022 (Parks Master Plan)	106,980,000	8/1/2047	3.88-5.00%	97,200,000	7,194,856
Project Bonds, Series 2020 (Roads and Public Safety)	78,605,000	8/1/2050	4.00-5.00%	71,235,000	4,442,675
Project Bonds, Series 2018A (Roads)	47,945,000	8/1/2047	2.00-5.00%	40,225,000	3,113,125
Refunding Bonds, Series 2016 (Various Purposes)	47,990,000	8/1/2036	2.00-5.00%	7,209,285	1,283,674
Total Excise Tax and State-Shared Revenue Bonds				302,037,285	73,632,368
Special Assessment ID Refunding Bonds, Series 2016	18,445,000	1/1/2030	2.45%	3,710,647	1,659,977
Total General Government Debt				**$ 305,747,932**	**$ 75,292,345**
Proposed New Debt - 2027 Excise Tax Bonds				*140,000,000*	-
Total General Government Debt + Proposed New Debt				**$ 445,747,932**	**$ 75,292,345**
Water and Sewer Debt:					
WIFA Loans:					
WIFA Loan, 2022 - DW (Cibola Water Rights)	$ 27,000,000	7/1/2053	3.132%	$ 22,970,661	$ 1,286,768
WIFA Loan, 2022 - DW (Water CIP Projects)	44,506,194	7/1/2052	2.889%	42,367,702	1,856,052
WIFA Loan, 2022 - DW (NIA Water Rights)	8,238,763	7/1/2051	1.683%	7,528,641	367,360
WIFA Loan, 2021 - DW (Diversified Water Co.)	12,807,500	7/1/2050	1.874%	11,359,259	585,047
WIFA Loan, 2020 - DW (GWEC Water Rights)	57,981,000	7/1/2050	1.984%	48,914,030	2,550,113
WIFA Loan, 2020 - CW (Encanterra Water Rights)	8,600,000	7/1/2050	1.984%	7,259,929	378,493
WIFA Loan, 2014 - DW (H2O Water Co.)	16,000,000	7/1/2043	3.154%	9,679,034	730,870
Total WIFA Loans				150,079,256	7,754,703
Other Loans:					
Refunding Obligations, Series 2025 (Various Purposes)	69,800,000	6/1/2030	3.609%	67,118,000	3,873,851
Utility System Refunding Obligation, Series 2022 (QC Water Co.)	21,478,000	7/1/2038	2.850%	16,122,000	1,569,477
Subordinate Lien Water System Revenue Obligation, Series 2013 (H2O Water Co.)	19,425,093	5/1/2043	8.00%	16,598,813	1,796,027
Total Water and Sewer Debt				**$ 249,918,069**	**$ 14,994,059**
Proposed New Debt - Utilities 2027 Bond				*173,000,000*	-
Total Water and Sewer Debt + Proposed New Debt				**$ 422,918,069**	**$ 14,994,059**
Certificates of Participation:					
COPs, 2026	230,585,000	1/15/2026	5.00-5.50%	230,585,000	13,840,205
Total Water and Sewer Debt + Proposed New Debt + COPs				**$ 653,503,069**	**$ 28,834,263**

(1) Defeasance of Excise Tax and State Shared Revenue Obligations, Series 2023 (Interim Loan) of $51.65M is scheduled in FY 26-27

Debt

Debt Service Expenses by Fund – Governmental Funds

The following tables provide debt service payment amounts by fund over the next five fiscal years.

Governmental Funds Loan/Bond Type	FY 2026/27 Annual Debt Service Amount	FY 2027/28 Annual Debt Service Amount	FY 2028/29 Annual Debt Service Amount	FY 2029/30 Annual Debt Service Amount	FY 2030/31 Annual Debt Service Amount
2016 Refunding - 2004B GADA - Town Buildings	211,084	212,585	210,328	210,084	-
2016 Refunding - 2005B GADA - Library	103,319	99,576	102,470	101,474	103,825
2016 Refunding - 2006A GADA - Library	429,013	427,557	427,737	427,198	425,941
2016 Refunding - 2007 Excise Tax Bond	326,415	324,634	325,167	325,039	323,261
2018 Series 2018A - Transportation	3,113,125	3,108,125	3,110,375	3,104,750	3,106,125
2020 Series - 2020 Excise Tax Bond	2,484,150	2,487,650	2,484,275	2,484,025	2,491,525
2022 2nd Series - 2022 Excise Tax Bond - Parks & Rec	1,256,875	1,756,811	1,756,524	2,250,799	2,250,323
2022 Series - 2022 Excise Tax Bond - Parks & Rec	7,194,856	7,194,981	7,198,106	7,193,981	7,197,231
2023 Series - 2023 Excise Tax Bond ASLD Infrastrucure	51,654,663	-	-	-	-
2024 Series - 2024 Excise Tax Bond	1,687,140	1,269,135	1,341,540	1,250,190	1,323,685
2027 Series - Estimated Future 2027A Excise Tax Bond		*7,966,417*	*7,966,417*	*7,966,417*	*7,966,417*
2028 Series - Estimated Future 2028A Excise Tax Bond			*3,252,572*	*3,252,572*	*3,252,572*
2030 Series - Estimated Future 2030A Excise Tax Bond					*2,985,599*
Subtotal General Fund	***$ 68,460,640***	***$ 24,847,471***	***$ 28,175,511***	***$ 28,566,529***	***$ 31,426,504***
2020 Series - 2020 Excise Tax Bond	778,700	774,950	775,575	775,450	774,575
2024 Series - 2024 Excise Tax Bond	2,999,360	2,256,240	2,384,960	2,222,560	2,350,440
Subtotal EMS Fund	***$ 3,778,060***	***$ 3,031,190***	***$ 3,160,535***	***$ 2,998,010***	***$ 3,125,015***
2016 Refunding - 2007 Excise Tax Bond	213,843	212,675	213,023	212,942	211,777
Subtotal HPEC Fund	***$ 213,843***	***$ 212,675***	***$ 213,023***	***$ 212,942***	***$ 211,777***
Subtotal Debt Service - Operating Budget	***$ 72,452,543***	***$ 28,091,336***	***$ 31,549,069***	***$ 31,777,481***	***$ 34,763,296***
2020 Series - 2020 Excise Tax Bond	248,721	250,689	250,263	249,625	248,774
Subtotal Construction Sales Tax	***$ 248,721***	***$ 250,689***	***$ 250,263***	***$ 249,625***	***$ 248,774***
2020 Series - 2020 Excise Tax Bond	595,425	594,925	593,925	597,300	595,050
2027 Series - Estimated Future 2027A Excise Tax Bond		*313,221*	*313,221*	*313,221*	*313,221*
Subtotal Fire Development Fund	***$ 595,425***	***$ 594,925***	***$ 593,925***	***$ 597,300***	***$ 595,050***
2027 Series - Estimated Future 2027A Excise Tax Bond		*827,563*	*827,563*	*827,563*	*827,563*
Subtotal Parks/Trails Development Fund	***$ -***	***$ 827,563***	***$ 827,563***	***$ 827,563***	***$ 827,563***
2020 Series - 2020 Excise Tax Bond	335,679	338,336	337,762	336,900	335,751
2030 Series - Estimated Future 2030A Excise Tax Bond					*1,242,744*
Subtotal Transportation Development Fund	***$ 335,679***	***$ 338,336***	***$ 337,762***	***$ 336,900***	***$ 1,578,495***
Subtotal Debt Service - Other Funds	***$ 1,179,825***	***$ 2,324,734***	***$ 2,322,734***	***$ 2,324,609***	***$ 3,563,103***
2016I Refunding - 2006 ID Bonds - Ellsworth Loop Rd	1,659,977	1,659,688	1,658,465	502,101	-
Subtotal Special Assessment ID Fund	***$ 1,659,977***	***$ 1,659,688***	***$ 1,658,465***	***$ 502,101***	***$ -***
Total Debt Service - All Governmental Funds	***$ 75,292,345***	***$ 32,075,758***	***$ 35,530,268***	***$ 34,604,191***	***$ 38,326,399***

Debt

Debt Service Expenses by Fund – Enterprise Utility Funds

Enterprise Funds Loan/Bond Type	FY 2026/27 Annual Debt Service Amount	FY 2027/28 Annual Debt Service Amount	FY 2028/29 Annual Debt Service Amount	FY 2029/30 Annual Debt Service Amount	FY 2030/31 Annual Debt Service Amount
2020 WIFA Loan - GWECs	2,550,113	2,549,491	2,548,857	2,548,210	2,547,551
2020 WIFA Loan - Water Exchange Agreement	378,493	378,401	378,307	378,211	378,113
2021 WIFA Loan - NIA Water	367,360	367,292	367,223	367,152	367,081
2022 WIFA Loan - Cibola Water Rights	1,286,768	1,286,212	1,285,638	1,285,046	1,284,435
2026 COPs	13,840,205	12,152,375	12,152,375	12,152,375	12,152,375
2027 Series - Estimated Future 2027B Bond		*10,464,659*	*10,464,659*	*10,464,659*	*10,464,659*
Subtotal Water Resources Operating Fund	***$ 18,422,940***	***$ 27,198,430***	***$ 27,197,058***	***$ 27,195,653***	***$ 27,194,214***
2014 Schnepf Trust H2O Water Co Acquisition	1,796,027	1,794,402	1,792,655	1,790,777	1,788,759
2014 WIFA Loan H2O Water Co Acquisition	730,870	730,447	730,010	729,559	729,095
2020 WIFA Loan - Diversified Water Co Acquisition	585,047	584,916	584,783	584,647	584,509
2022 Senior Lien Refunding - QC Water Co Acquisition	1,569,477	1,569,902	1,569,386	1,568,901	1,568,418
2022 WIFA Loan - Infrastructure Improvements (Water)	1,856,052	1,855,147	1,854,215	1,853,257	1,852,271
2025 Utility Interim Loan	1,939,693	1,939,693	2,558,177	55,044,888	
2030 Series - Estimated Future 2030B Bond					*2,480,064*
Subtotal Water Operating Fund	***$ 8,477,166***	***$ 8,474,506***	***$ 9,089,226***	***$ 61,572,029***	***$ 9,003,116***
2025 Utility Interim Loan	1,531,104	1,529,542	781,212	-	-
Subtotal Wastewater Operating Fund	***$ 1,531,104***	***$ 1,529,542***	***$ 781,212***	***$ -***	***$ -***
2027 Series - Estimated Future 2027B Bond		*789,239*	*789,239*	*789,239*	*789,239*
Subtotal Water Resources Capacity Fee Fund	***$ -***	***$ 789,239***	***$ 789,239***	***$ 789,239***	***$ 789,239***
2025 Utility Interim Loan	403,053	403,053	531,569	11,437,899	-
2030 Series - Estimated Future 2030B Bond					*187,045*
Subtotal Water Capacity Fee Fund	***$ 403,053***	***$ 403,053***	***$ 531,569***	***$ 11,437,899***	***$ 187,045***
Total Debt Service - Enterprise Funds	***$ 28,834,263***	***$ 38,394,771***	***$ 38,388,305***	***$ 100,994,821***	***$ 37,173,614***

Debt

Outstanding Debt Service to Maturity

	Excise Tax and State-Shared Revenue Bonds								
	Series 2024 $69,335,000 Various Purposes			Series 2023 $50,000,000 State Lands Infrastructure			Second Series 2022 $24,223,000 Parks Master Plan		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	1,480,000	3,206,500	4,686,500	49,625,000	2,029,663	51,654,663	497,000	759,875	1,256,875
FY 2028	365,000	3,160,375	3,525,375				1,022,000	734,811	1,756,811
FY 2029	590,000	3,136,500	3,726,500				1,056,000	700,524	1,756,524
FY 2030	360,000	3,112,750	3,472,750				1,594,000	656,799	2,250,799
FY 2031	585,000	3,089,125	3,674,125				1,647,000	603,323	2,250,323
FY 2032	-	3,074,500	3,074,500				1,701,000	548,081	2,249,081
FY 2033	-	3,074,500	3,074,500				1,759,000	490,991	2,249,991
FY 2034	-	3,074,500	3,074,500				1,819,000	431,954	2,250,954
FY 2035	-	3,074,500	3,074,500				2,896,000	354,156	3,250,156
FY 2036	-	3,074,500	3,074,500				2,994,000	256,971	3,250,971
FY 2037	-	3,074,500	3,074,500				3,093,000	156,536	3,249,536
FY 2038	475,000	3,062,625	3,537,625				3,197,000	52,751	3,249,751
FY 2039	1,155,000	3,021,875	4,176,875						
FY 2040	1,215,000	2,962,625	4,177,625						
FY 2041	1,530,000	2,894,000	4,424,000						
FY 2042	1,610,000	2,815,500	4,425,500						
FY 2043	1,695,000	2,732,875	4,427,875						
FY 2044	1,780,000	2,646,000	4,426,000						
FY 2045	1,870,000	2,554,750	4,424,750						
FY 2046	1,965,000	2,458,875	4,423,875						
FY 2047	2,065,000	2,358,125	4,423,125						
FY 2048	2,175,000	2,252,125	4,427,125						
FY 2049	5,390,000	2,063,000	7,453,000						
FY 2050	5,660,000	1,786,750	7,446,750						
FY 2051	5,780,000	1,500,750	7,280,750						
FY 2052	6,280,000	1,199,250	7,479,250						
FY 2053	6,600,000	877,250	7,477,250						
FY 2054	6,945,000	538,625	7,483,625						
FY 2055	7,300,000	182,500	7,482,500						
FY 2056									
FY 2057									
FY 2058									
FY 2059									
Total	**$64,870,000**	**$72,059,750**	**$136,929,750**	**$49,625,000**	**$2,029,663**	**$51,654,663**	**$23,275,000**	**$5,746,772**	**$29,021,772**

Debt

Outstanding Debt Service to Maturity

	Excise Tax and State-Shared Revenue Bonds								
	Series 2022 $106,980,000 Parks Master Plan			Series 2020 $78,605,000 Roads and Public Safety			Series 2018A $47,945,000 Roads		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	2,630,000	4,564,856	7,194,856	1,385,000	3,057,675	4,442,675	1,075,000	2,038,125	3,113,125
FY 2028	2,765,000	4,429,981	7,194,981	1,460,000	2,986,550	4,446,550	1,125,000	1,983,125	3,108,125
FY 2029	2,910,000	4,288,106	7,198,106	1,530,000	2,911,800	4,441,800	1,185,000	1,925,375	3,110,375
FY 2030	3,055,000	4,138,981	7,193,981	1,610,000	2,833,300	4,443,300	1,240,000	1,864,750	3,104,750
FY 2031	3,215,000	3,982,231	7,197,231	1,695,000	2,750,675	4,445,675	1,305,000	1,801,125	3,106,125
FY 2032	3,380,000	3,817,356	7,197,356	2,565,000	2,644,175	5,209,175	1,370,000	1,734,250	3,104,250
FY 2033	3,550,000	3,644,106	7,194,106	2,695,000	2,512,675	5,207,675	1,435,000	1,664,125	3,099,125
FY 2034	3,735,000	3,461,981	7,196,981	2,830,000	2,374,550	5,204,550	1,510,000	1,590,500	3,100,500
FY 2035	3,925,000	3,270,481	7,195,481	2,980,000	2,229,300	5,209,300	1,585,000	1,513,125	3,098,125
FY 2036	4,125,000	3,069,231	7,194,231	3,120,000	2,092,400	5,212,400	1,665,000	1,431,875	3,096,875
FY 2037	4,340,000	2,857,606	7,197,606	3,240,000	1,965,200	5,205,200	1,745,000	1,346,625	3,091,625
FY 2038	4,560,000	2,635,106	7,195,106	3,380,000	1,832,800	5,212,800	1,835,000	1,257,125	3,092,125
FY 2039	4,765,000	2,431,763	7,196,763	3,515,000	1,694,900	5,209,900	1,925,000	1,163,125	3,088,125
FY 2040	4,950,000	2,246,513	7,196,513	3,660,000	1,551,400	5,211,400	2,020,000	1,064,500	3,084,500
FY 2041	5,145,000	2,050,922	7,195,922	3,810,000	1,402,000	5,212,000	2,125,000	960,875	3,085,875
FY 2042	5,350,000	1,847,581	7,197,581	2,750,000	1,270,800	4,020,800	2,230,000	852,000	3,082,000
FY 2043	5,560,000	1,636,200	7,196,200	2,865,000	1,158,500	4,023,500	2,340,000	737,750	3,077,750
FY 2044	5,780,000	1,416,488	7,196,488	2,980,000	1,041,600	4,021,600	2,460,000	617,750	3,077,750
FY 2045	6,040,000	1,153,500	7,193,500	3,100,000	920,000	4,020,000	2,580,000	491,750	3,071,750
FY 2046	6,350,000	843,750	7,193,750	3,225,000	793,500	4,018,500	2,710,000	359,500	3,069,500
FY 2047	6,680,000	518,000	7,198,000	3,360,000	661,800	4,021,800	2,845,000	220,625	3,065,625
FY 2048	7,020,000	175,500	7,195,500	3,495,000	524,700	4,019,700	2,990,000	74,750	3,064,750
FY 2049				3,640,000	382,000	4,022,000			
FY 2050				3,790,000	233,400	4,023,400			
FY 2051				3,940,000	78,800	4,018,800			
FY 2052									
FY 2053									
FY 2054									
FY 2055									
FY 2056									
FY 2057									
FY 2058									
FY 2059									
Total	$99,830,000	$58,480,239	$158,310,239	$72,620,000	$41,904,500	$114,524,500	$41,300,000	$26,692,750	$67,992,750

Debt

Outstanding Debt Service to Maturity

	Excise Tax and State-Shared Revenue Bonds						Other Debt		
	Series 2016 Refunding $47,990,000 Various Purposes			Total Excise Tax and State-Shared Revenue Bonds			Series 2016 Special Assessment ID Refunding Bonds $18,445,000		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	920,646	363,028	1,283,674	57,612,646	16,019,722	73,632,368	1,550,077	109,900	1,659,977
FY 2028	956,318	320,709	1,277,027	7,693,318	13,615,551	21,308,869	1,588,233	71,455	1,659,688
FY 2029	1,007,102	271,623	1,278,725	8,278,102	13,233,928	21,512,030	1,626,389	32,076	1,658,465
FY 2030	1,056,710	220,027	1,276,737	8,915,710	12,826,607	21,742,317	496,025	6,076	502,101
FY 2031	893,533	171,271	1,064,804	9,340,533	12,397,750	21,738,283			
FY 2032	833,745	128,090	961,835	9,849,745	11,946,452	21,796,197			
FY 2033	876,930	85,323	962,253	10,315,930	11,471,720	21,787,650			
FY 2034	373,773	55,923	429,696	10,267,773	10,989,408	21,257,181			
FY 2035	388,150	40,684	428,834	11,774,150	10,482,246	22,256,396			
FY 2036	402,525	24,870	427,395	12,306,525	9,949,847	22,256,372			
FY 2037	420,495	8,410	428,905	12,838,495	9,408,877	22,247,372			
FY 2038				13,447,000	8,840,407	22,287,407			
FY 2039				11,360,000	8,311,663	19,671,663			
FY 2040				11,845,000	7,825,038	19,670,038			
FY 2041				12,610,000	7,307,797	19,917,797			
FY 2042				11,940,000	6,785,881	18,725,881			
FY 2043				12,460,000	6,265,325	18,725,325			
FY 2044				13,000,000	5,721,838	18,721,838			
FY 2045				13,590,000	5,120,000	18,710,000			
FY 2046				14,250,000	4,455,625	18,705,625			
FY 2047				14,950,000	3,758,550	18,708,550			
FY 2048				15,680,000	3,027,075	18,707,075			
FY 2049				9,030,000	2,445,000	11,475,000			
FY 2050				9,450,000	2,020,150	11,470,150			
FY 2051				9,720,000	1,579,550	11,299,550			
FY 2052				6,280,000	1,199,250	7,479,250			
FY 2053				6,600,000	877,250	7,477,250			
FY 2054				6,945,000	538,625	7,483,625			
FY 2055				7,300,000	182,500	7,482,500			
FY 2056									
FY 2057									
FY 2058									
FY 2059									
Total	**$8,129,927**	**$1,689,958**	**$9,819,885**	**$359,649,927**	**$208,603,632**	**$568,253,559**	**$5,260,724**	**$219,507**	**$5,480,231**

Debt

Outstanding Debt Service to Maturity

	Estimated Future Debt								
	Series 2027A Estimate Estimated Excise Tax and State-Shared Revenue Bonds $140,000,000			Series 2028A Estimate Estimated Excise Tax and State-Shared Revenue Bonds $50,000,000			Series 2030A Estimate Estimated Excise Tax and State-Shared Revenue Bonds $65,000,000		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	-	-	-	-	-	-	-	-	-
FY 2028	2,107,201	7,000,000	9,107,201	-	-	-	-	-	-
FY 2029	2,212,561	6,894,640	9,107,201	752,572	2,500,000	3,252,572	-	-	-
FY 2030	2,323,189	6,784,012	9,107,201	790,200	2,462,371	3,252,572	-	-	-
FY 2031	2,439,348	6,667,852	9,107,201	829,710	2,422,861	3,252,572	978,343	3,250,000	4,228,343
FY 2032	2,561,316	6,545,885	9,107,201	871,196	2,381,376	3,252,572	1,027,260	3,201,083	4,228,343
FY 2033	2,689,382	6,417,819	9,107,201	914,756	2,337,816	3,252,572	1,078,623	3,149,720	4,228,343
FY 2034	2,823,851	6,283,350	9,107,201	960,493	2,292,078	3,252,572	1,132,555	3,095,789	4,228,343
FY 2035	2,965,043	6,142,158	9,107,201	1,008,518	2,244,054	3,252,572	1,189,182	3,039,161	4,228,343
FY 2036	3,113,295	5,993,905	9,107,201	1,058,944	2,193,628	3,252,572	1,248,641	2,979,702	4,228,343
FY 2037	3,268,960	5,838,241	9,107,201	1,111,891	2,140,681	3,252,572	1,311,074	2,917,270	4,228,343
FY 2038	3,432,408	5,674,793	9,107,201	1,167,486	2,085,086	3,252,572	1,376,627	2,851,716	4,228,343
FY 2039	3,604,029	5,503,172	9,107,201	1,225,860	2,026,712	3,252,572	1,445,459	2,782,885	4,228,343
FY 2040	3,784,230	5,322,971	9,107,201	1,287,153	1,965,419	3,252,572	1,517,732	2,710,612	4,228,343
FY 2041	3,973,442	5,133,759	9,107,201	1,351,511	1,901,061	3,252,572	1,593,618	2,634,725	4,228,343
FY 2042	4,172,114	4,935,087	9,107,201	1,419,086	1,833,485	3,252,572	1,673,299	2,555,044	4,228,343
FY 2043	4,380,719	4,726,482	9,107,201	1,490,041	1,762,531	3,252,572	1,756,964	2,471,379	4,228,343
FY 2044	4,599,755	4,507,446	9,107,201	1,564,543	1,688,029	3,252,572	1,844,812	2,383,531	4,228,343
FY 2045	4,829,743	4,277,458	9,107,201	1,642,770	1,609,802	3,252,572	1,937,053	2,291,291	4,228,343
FY 2046	5,071,230	4,035,971	9,107,201	1,724,908	1,527,664	3,252,572	2,033,905	2,194,438	4,228,343
FY 2047	5,324,792	3,782,409	9,107,201	1,811,154	1,441,418	3,252,572	2,135,601	2,092,743	4,228,343
FY 2048	5,591,031	3,516,170	9,107,201	1,901,711	1,350,860	3,252,572	2,242,381	1,985,963	4,228,343
FY 2049	5,870,583	3,236,618	9,107,201	1,996,797	1,255,775	3,252,572	2,354,500	1,873,844	4,228,343
FY 2050	6,164,112	2,943,089	9,107,201	2,096,637	1,155,935	3,252,572	2,472,225	1,756,119	4,228,343
FY 2051	6,472,318	2,634,883	9,107,201	2,201,469	1,051,103	3,252,572	2,595,836	1,632,507	4,228,343
FY 2052	6,795,934	2,311,267	9,107,201	2,311,542	941,030	3,252,572	2,725,628	1,502,716	4,228,343
FY 2053	7,135,730	1,971,471	9,107,201	2,427,119	825,453	3,252,572	2,861,909	1,366,434	4,228,343
FY 2054	7,492,517	1,614,684	9,107,201	2,548,475	704,097	3,252,572	3,005,005	1,223,339	4,228,343
FY 2055	7,867,143	1,240,058	9,107,201	2,675,899	576,673	3,252,572	3,155,255	1,073,088	4,228,343
FY 2056	8,260,500	846,701	9,107,201	2,809,694	442,878	3,252,572	3,313,018	915,326	4,228,343
FY 2057	8,673,525	433,676	9,107,201	2,950,178	302,393	3,252,572	3,478,668	749,675	4,228,343
FY 2058				3,097,687	154,884	3,252,572	3,652,602	575,741	4,228,343
FY 2059							3,835,232	393,111	4,228,343
Total	$140,000,000	$133,216,027	$273,216,027	$50,000,000	$47,577,153	$97,577,153	$60,973,006	$61,648,949	$122,621,955

Debt

Outstanding Debt Service to Maturity

	Total General Government		
	Total General Government Debt Outstanding		
Year	Principal	Interest	Total
FY 2027	59,162,723	16,129,622	75,292,345
FY 2028	11,388,752	20,687,006	32,075,758
FY 2029	12,869,624	22,660,644	35,530,268
FY 2030	12,525,124	22,079,066	34,604,191
FY 2031	13,587,935	24,738,464	38,326,399
FY 2032	14,309,517	24,074,796	38,384,313
FY 2033	14,998,691	23,377,075	38,375,766
FY 2034	15,184,672	22,660,625	37,845,297
FY 2035	16,936,894	21,907,618	38,844,512
FY 2036	17,727,406	21,117,082	38,844,488
FY 2037	18,530,420	20,305,068	38,835,488
FY 2038	19,423,521	19,452,002	38,875,523
FY 2039	17,635,347	18,624,432	36,259,779
FY 2040	18,434,115	17,824,039	36,258,154
FY 2041	19,528,570	16,977,342	36,505,913
FY 2042	19,204,499	16,109,498	35,313,997
FY 2043	20,087,724	15,225,717	35,313,441
FY 2044	21,009,110	14,300,844	35,309,954
FY 2045	21,999,566	13,298,550	35,298,116
FY 2046	23,080,044	12,213,697	35,293,741
FY 2047	24,221,546	11,075,120	35,296,666
FY 2048	25,415,123	9,880,068	35,295,191
FY 2049	19,251,880	8,811,236	28,063,116
FY 2050	20,182,974	7,875,292	28,058,266
FY 2051	20,989,622	6,898,044	27,887,666
FY 2052	18,113,103	5,954,263	24,067,366
FY 2053	19,024,759	5,040,607	24,065,366
FY 2054	19,990,996	4,080,745	24,071,741
FY 2055	20,998,296	3,072,320	24,070,616
FY 2056	14,383,211	2,204,905	16,588,116
FY 2057	15,102,372	1,485,744	16,588,116
FY 2058	6,750,289	730,626	7,480,915
FY 2059	3,835,232	393,111	4,228,343
Total	**$615,883,657**	**$451,265,268**	**$1,067,148,925**

Debt

Outstanding Debt Service to Maturity

	WIFA Loans						WIFA Loans		
	WIFA 2022 DW $27,000,000 Cibola Water Rights			WIFA 2022 DW $44,506,194 Water CIP Projects			WIFA 2022 DW $8,238,763 NIA Water Rights		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	567,327	719,441	1,286,768	1,084,471	771,580	1,856,052	240,668	126,692	367,360
FY 2028	585,096	701,116	1,286,212	1,115,802	739,345	1,855,147	244,718	122,574	367,292
FY 2029	603,421	682,217	1,285,638	1,148,037	706,178	1,854,215	248,836	118,386	367,223
FY 2030	622,320	662,726	1,285,046	1,181,204	672,053	1,853,257	253,024	114,129	367,152
FY 2031	641,811	642,624	1,284,435	1,215,329	636,942	1,852,271	257,282	109,799	367,081
FY 2032	661,913	621,893	1,283,806	1,250,440	600,817	1,851,257	261,611	105,397	367,008
FY 2033	682,644	600,513	1,283,156	1,286,565	563,648	1,850,213	266,014	100,920	366,934
FY 2034	704,024	578,463	1,282,487	1,323,734	525,406	1,849,139	270,490	96,368	366,859
FY 2035	726,074	555,722	1,281,796	1,361,976	938,481	2,300,457	275,042	91,740	366,782
FY 2036	748,815	532,269	1,281,084	1,401,324	897,996	2,299,320	279,670	87,034	366,704
FY 2037	772,268	508,082	1,280,349	1,441,808	856,342	2,298,151	284,377	82,248	366,625
FY 2038	796,455	483,137	1,279,592	1,483,462	813,485	2,296,947	289,162	77,382	366,544
FY 2039	821,400	457,410	1,278,811	1,526,319	769,390	2,295,709	294,028	72,434	366,462
FY 2040	847,126	430,878	1,278,005	1,570,415	724,021	2,294,435	298,976	67,403	366,379
FY 2041	873,658	403,515	1,277,174	1,615,784	677,341	2,293,124	304,007	62,287	366,294
FY 2042	901,021	375,296	1,276,317	1,662,464	629,312	2,291,776	309,123	57,085	366,208
FY 2043	929,241	346,192	1,275,433	1,710,492	579,896	2,290,388	314,325	51,796	366,121
FY 2044	958,345	316,176	1,274,521	1,759,909	529,052	2,288,961	319,615	46,417	366,032
FY 2045	988,360	285,221	1,273,581	1,810,752	476,740	2,287,492	324,993	40,948	365,941
FY 2046	1,019,316	253,296	1,272,612	1,863,065	422,916	2,285,981	330,462	35,387	365,849
FY 2047	1,051,241	220,371	1,271,612	1,916,889	367,537	2,284,426	336,023	29,733	365,756
FY 2048	1,084,166	186,415	1,270,581	1,972,268	310,558	2,282,826	341,678	23,983	365,661
FY 2049	1,118,122	151,395	1,269,517	2,029,247	251,933	2,281,180	347,427	18,136	365,564
FY 2050	1,153,141	115,279	1,268,420	2,087,872	191,614	2,279,486	353,274	12,192	365,465
FY 2051	1,189,258	78,031	1,267,289	2,148,190	129,553	2,277,743	359,219	6,147	365,365
FY 2052	1,226,505	39,617	1,266,123	2,210,251	65,699	2,275,950	365,264	-	365,264
FY 2053	1,264,920	-	1,264,920	2,274,106	-	2,274,106			
FY 2054									
FY 2055									
FY 2056									
FY 2057									
FY 2058									
FY 2059									
FY 2060									
FY 2061									
FY 2062									
FY 2063									
FY 2064									
FY 2065									
FY 2066									
Total	**$23,537,988**	**$10,947,295**	**$34,485,283**	**$43,452,173**	**$14,847,835**	**$58,300,008**	**$7,769,309**	**$1,756,618**	**$9,525,927**

Debt

Outstanding Debt Service to Maturity

							WIFA Loans		
	WIFA 2021 DW $12,807,500 Diversified Water Co. Acquisition			WIFA 2020 DW $57,981,000 GWEC Water Rights			WIFA 2020 CW $8,600,000 Encanterra Water Rights		
Year	rincipal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	372,204	212,843	585,047	1,579,659	970,454	2,550,113	234,456	144,037	378,493
FY 2028	379,178	205,738	584,916	1,610,999	938,492	2,549,491	239,108	139,293	378,401
FY 2029	386,283	198,500	584,783	1,642,961	905,896	2,548,857	243,852	134,455	378,307
FY 2030	393,521	191,127	584,647	1,675,558	872,653	2,548,210	248,690	129,521	378,211
FY 2031	400,894	183,615	584,509	1,708,801	838,750	2,547,551	253,624	124,489	378,113
FY 2032	408,406	175,963	584,368	1,742,703	804,175	2,546,878	258,656	119,357	378,013
FY 2033	416,058	168,167	584,225	1,777,279	768,914	2,546,192	263,788	114,124	377,912
FY 2034	423,854	160,225	584,079	1,812,540	732,953	2,545,493	269,021	108,787	377,808
FY 2035	431,796	152,134	583,930	1,848,501	696,279	2,544,779	274,359	103,343	377,702
FY 2036	439,887	143,892	583,779	1,885,175	658,877	2,544,052	279,802	97,792	377,594
FY 2037	448,129	135,495	583,624	1,922,577	620,733	2,543,310	285,353	92,131	377,484
FY 2038	456,526	126,941	583,467	1,960,721	581,832	2,542,553	291,015	86,357	377,371
FY 2039	465,080	118,226	583,306	1,999,621	542,160	2,541,781	296,788	80,469	377,257
FY 2040	473,794	109,349	583,143	2,039,294	501,700	2,540,994	302,677	74,463	377,140
FY 2041	482,672	100,305	582,977	2,079,753	460,438	2,540,191	308,682	68,339	377,021
FY 2042	491,716	91,091	582,807	2,121,016	418,357	2,539,373	314,806	62,093	376,899
FY 2043	500,930	81,705	582,635	2,163,097	375,441	2,538,538	321,052	55,724	376,775
FY 2044	510,316	72,143	582,459	2,206,012	331,674	2,537,686	327,421	49,228	376,649
FY 2045	519,878	62,402	582,280	2,249,780	287,038	2,536,818	333,917	42,603	376,520
FY 2046	529,619	52,478	582,097	2,294,415	241,517	2,535,932	340,542	35,846	376,389
FY 2047	539,543	42,369	581,911	2,339,937	195,093	2,535,029	347,299	28,956	376,255
FY 2048	549,652	32,070	581,722	2,386,361	147,747	2,534,108	354,189	21,929	376,118
FY 2049	559,951	21,578	581,529	2,433,706	99,462	2,533,169	361,216	14,762	375,979
FY 2050	570,443	10,889	581,332	2,481,991	50,220	2,532,211	368,383	7,454	375,836
FY 2051	581,132	-	581,132	2,531,234	-	2,531,234	375,691	-	375,691
FY 2052									
FY 2053									
FY 2054									
FY 2055									
FY 2056									
FY 2057									
FY 2058									
FY 2059									
FY 2060									
FY 2061									
FY 2062									
FY 2063									
FY 2064									
FY 2065									
FY 2066									
Total	**$11,731,463**	**$2,849,242**	**$14,580,705**	**$50,493,689**	**$13,040,853**	**$63,534,541**	**$7,494,386**	**$1,935,552**	**$9,429,938**

Debt

Outstanding Debt Service to Maturity

Year	WIFA 2014 DW $16,000,000 H2O Water Co. Acquisition Principal	Interest	Total	Total WIFA Loans Principal	Interest	Total
FY 2027	425,593	305,277	730,870	4,504,379	3,250,325	7,754,703
FY 2028	439,016	291,430	730,447	4,613,917	3,137,988	7,751,905
FY 2029	452,863	277,147	730,010	4,726,253	3,022,779	7,749,033
FY 2030	467,146	262,413	729,559	4,841,462	2,904,621	7,746,083
FY 2031	481,880	247,215	729,095	4,959,621	2,783,434	7,743,055
FY 2032	497,079	231,537	728,615	5,080,807	2,659,138	7,739,946
FY 2033	512,756	215,364	728,121	5,205,103	2,531,650	7,736,753
FY 2034	528,929	198,682	727,611	5,332,592	2,400,883	7,733,475
FY 2035	545,611	181,473	727,085	5,463,359	2,719,172	8,182,531
FY 2036	562,820	163,722	726,542	5,597,492	2,581,581	8,179,074
FY 2037	580,571	145,411	725,982	5,735,083	2,440,441	8,175,524
FY 2038	598,882	126,522	725,404	5,876,223	2,295,656	8,171,879
FY 2039	617,771	107,038	724,809	6,021,008	2,147,127	8,168,135
FY 2040	637,256	86,939	724,194	6,169,537	1,994,753	8,164,290
FY 2041	657,355	66,206	723,560	6,321,911	1,838,430	8,160,342
FY 2042	678,088	44,819	722,906	6,478,234	1,678,053	8,156,287
FY 2043	699,475	22,757	722,232	6,638,611	1,513,510	8,152,122
FY 2044	721,536	-	721,536	6,803,154	1,344,690	8,147,844
FY 2045				6,227,681	1,194,952	7,422,632
FY 2046				6,377,419	1,041,440	7,418,860
FY 2047				6,530,931	884,058	7,414,988
FY 2048				6,688,313	722,701	7,411,015
FY 2049				6,849,670	557,267	7,406,937
FY 2050				7,015,104	387,647	7,402,751
FY 2051				7,184,724	213,731	7,398,455
FY 2052				3,802,020	105,316	3,907,337
FY 2053				3,539,025	-	3,539,025
FY 2054						
FY 2055						
FY 2056						
FY 2057						
FY 2058						
FY 2059						
FY 2060						
FY 2061						
FY 2062						
FY 2063						
FY 2064						
FY 2065						
FY 2066						
Total	**$10,104,627**	**$2,973,950**	**$13,078,577**	**$154,583,635**	**$48,351,344**	**$202,934,979**

Debt

Outstanding Debt Service to Maturity

				Other Debt					
	Series 2026 $230,520,000 Certificates of Participation			Series 2025 $69,800,000 Utility Interim Loan			Series 2022 $21,478,000 Utility System Refunding Obligations QC Water Co. (Refund 2014 WIFA Loan)		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	-	13,840,205	13,840,205	1,401,000	2,472,851	3,873,851	1,110,000	459,477	1,569,477
FY 2028	-	12,152,375	12,152,375	1,450,000	2,422,289	3,872,289	1,143,000	426,902	1,569,902
FY 2029	-	12,152,375	12,152,375	1,501,000	2,369,958	3,870,958	1,176,000	393,386	1,569,386
FY 2030	-	12,152,375	12,152,375	64,167,000	2,315,787	66,482,787	1,210,000	358,901	1,568,901
FY 2031	-	12,152,375	12,152,375				1,245,000	323,418	1,568,418
FY 2032	-	12,152,375	12,152,375				1,281,000	286,910	1,567,910
FY 2033	-	12,152,375	12,152,375				1,318,000	249,347	1,567,347
FY 2034	2,760,000	12,083,375	14,843,375				1,356,000	210,701	1,566,701
FY 2035	2,900,000	11,941,875	14,841,875				1,395,000	170,943	1,565,943
FY 2036	3,050,000	11,793,125	14,843,125				1,435,000	130,046	1,565,046
FY 2037	3,205,000	11,636,750	14,841,750				1,477,000	87,951	1,564,951
FY 2038	3,370,000	11,472,375	14,842,375				1,523,000	44,546	1,567,546
FY 2039	3,545,000	11,299,500	14,844,500				1,563,000	-	1,563,000
FY 2040	3,725,000	11,117,750	14,842,750						
FY 2041	3,915,000	10,926,750	14,841,750						
FY 2042	4,115,000	10,726,000	14,841,000						
FY 2043	4,330,000	10,514,875	14,844,875						
FY 2044	4,550,000	10,292,875	14,842,875						
FY 2045	4,785,000	10,059,500	14,844,500						
FY 2046	5,030,000	9,814,125	14,844,125						
FY 2047	5,285,000	9,556,250	14,841,250						
FY 2048	5,560,000	9,285,125	14,845,125						
FY 2049	5,840,000	9,000,125	14,840,125						
FY 2050	6,140,000	8,700,625	14,840,625						
FY 2051	6,455,000	8,385,750	14,840,750						
FY 2052	6,790,000	8,054,625	14,844,625						
FY 2053	7,145,000	7,697,319	14,842,319						
FY 2054	7,530,000	7,312,100	14,842,100						
FY 2055	7,935,000	6,906,144	14,841,144						
FY 2056	8,365,000	6,478,269	14,843,269						
FY 2057	8,815,000	6,027,294	14,842,294						
FY 2058	9,300,000	5,540,150	14,840,150						
FY 2059	9,830,000	5,014,075	14,844,075						
FY 2060	10,385,000	4,458,163	14,843,163						
FY 2061	10,970,000	3,870,900	14,840,900						
FY 2062	11,590,000	3,250,500	14,840,500						
FY 2063	12,250,000	2,594,900	14,844,900						
FY 2064	12,940,000	1,902,175	14,842,175						
FY 2065	13,670,000	1,170,400	14,840,400						
FY 2066	14,445,000	397,238	14,842,238						
Total	**$230,520,000**	**$346,035,455**	**$576,555,455**	**$68,519,000**	**$9,580,885**	**$78,099,885**	**$17,232,000**	**$3,142,524**	**$20,374,524**

Debt

Outstanding Debt Service to Maturity

	Other Debt			Estimated Future Debt					
	Series 2013 $19,425,093 Sub-Lien Water System Revenue Obligations H2O Water Co. Acquisition			Series 2027B Estimate Estimated 2027 Bonds $173,000,000			Series 2030B Estimate Estimated 2030 Bonds $41,000,000		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2027	455,383	1,340,644	1,796,027	-	-	-	-	-	-
FY 2028	491,813	1,302,589	1,794,402	2,603,898	8,650,000	11,253,898	-	-	-
FY 2029	531,159	1,261,496	1,792,655	2,734,093	8,519,805	11,253,898	-	-	-
FY 2030	573,651	1,217,126	1,790,777	2,870,798	8,383,100	11,253,898	-	-	-
FY 2031	619,543	1,169,216	1,788,759	3,014,338	8,239,561	11,253,898	617,109	2,050,000	2,667,109
FY 2032	669,107	1,117,482	1,786,589	3,165,055	8,088,844	11,253,898	647,964	2,019,145	2,667,109
FY 2033	722,635	1,061,619	1,784,254	3,323,307	7,930,591	11,253,898	680,362	1,986,746	2,667,109
FY 2034	780,446	1,001,295	1,781,741	3,489,473	7,764,426	11,253,898	714,381	1,952,728	2,667,109
FY 2035	842,882	936,159	1,779,041	3,663,946	7,589,952	11,253,898	750,100	1,917,009	2,667,109
FY 2036	910,312	865,822	1,776,134	3,847,144	7,406,755	11,253,898	787,605	1,879,504	2,667,109
FY 2037	983,137	789,868	1,773,005	4,039,501	7,214,397	11,253,898	826,985	1,840,124	2,667,109
FY 2038	1,061,788	707,849	1,769,637	4,241,476	7,012,422	11,253,898	868,334	1,798,775	2,667,109
FY 2039	1,146,731	619,280	1,766,011	4,453,550	6,800,349	11,253,898	911,751	1,755,358	2,667,109
FY 2040	1,238,470	523,639	1,762,109	4,676,227	6,577,671	11,253,898	957,338	1,709,770	2,667,109
FY 2041	1,337,548	420,360	1,757,908	4,910,039	6,343,860	11,253,898	1,005,205	1,661,904	2,667,109
FY 2042	1,444,551	308,829	1,753,380	5,155,540	6,098,358	11,253,898	1,055,466	1,611,643	2,667,109
FY 2043	1,560,115	188,390	1,748,505	5,413,317	5,840,581	11,253,898	1,108,239	1,558,870	2,667,109
FY 2044	1,684,925	58,328	1,743,253	5,683,983	5,569,915	11,253,898	1,163,651	1,503,458	2,667,109
FY 2045				5,968,183	5,285,716	11,253,898	1,221,833	1,445,276	2,667,109
FY 2046				6,266,592	4,987,307	11,253,898	1,282,925	1,384,184	2,667,109
FY 2047				6,579,921	4,673,977	11,253,898	1,347,071	1,320,038	2,667,109
FY 2048				6,908,917	4,344,981	11,253,898	1,414,425	1,252,684	2,667,109
FY 2049				7,254,363	3,999,535	11,253,898	1,485,146	1,181,963	2,667,109
FY 2050				7,617,081	3,636,817	11,253,898	1,559,403	1,107,706	2,667,109
FY 2051				7,997,935	3,255,963	11,253,898	1,637,373	1,029,735	2,667,109
FY 2052				8,397,832	2,856,066	11,253,898	1,719,242	947,867	2,667,109
FY 2053				8,817,724	2,436,175	11,253,898	1,805,204	861,905	2,667,109
FY 2054				9,258,610	1,995,288	11,253,898	1,895,464	771,644	2,667,109
FY 2055				9,721,540	1,532,358	11,253,898	1,990,238	676,871	2,667,109
FY 2056				10,207,617	1,046,281	11,253,898	2,089,750	577,359	2,667,109
FY 2057				10,717,998	535,900	11,253,898	2,194,237	472,872	2,667,109
FY 2058							2,303,949	363,160	2,667,109
FY 2059							2,419,146	247,962	2,667,109
FY 2060							2,540,104	127,005	2,667,109
FY 2061									
FY 2062									
FY 2063									
FY 2064									
FY 2065									
FY 2066									
Total	**$17,054,196**	**$14,889,991**	**$31,944,187**	**$173,000,000**	**$164,616,948**	**$337,616,948**	**$41,000,000**	**$39,013,265**	**$80,013,265**

Debt

Outstanding Debt Service to Maturity

	Total Enterprise Funds		
	Total Utility System Obligations		
Year	Principal	Interest	Total
FY 2027	7,470,762	21,363,501	28,834,263
FY 2028	10,302,628	28,092,142	38,394,771
FY 2029	10,668,506	27,719,799	38,388,305
FY 2030	73,662,911	27,331,910	100,994,821
FY 2031	10,455,610	26,718,004	37,173,614
FY 2032	10,843,933	26,323,893	37,167,826
FY 2033	11,249,408	25,912,327	37,161,736
FY 2034	14,432,891	25,413,407	39,846,298
FY 2035	15,015,287	25,275,110	40,290,397
FY 2036	15,627,553	24,656,833	40,284,385
FY 2037	16,266,705	24,009,532	40,276,237
FY 2038	16,940,821	23,331,622	40,272,443
FY 2039	17,641,040	22,621,613	40,262,653
FY 2040	16,766,573	21,923,583	38,690,156
FY 2041	17,489,703	21,191,304	38,681,007
FY 2042	18,248,791	20,422,883	38,671,674
FY 2043	19,050,282	19,616,226	38,666,509
FY 2044	19,885,713	18,769,266	38,654,979
FY 2045	18,202,696	17,985,443	36,188,139
FY 2046	18,956,936	17,227,056	36,183,992
FY 2047	19,742,923	16,434,322	36,177,245
FY 2048	20,571,655	15,605,491	36,177,147
FY 2049	21,429,179	14,738,890	36,168,069
FY 2050	22,331,589	13,832,795	36,164,383
FY 2051	23,275,033	12,885,179	36,160,212
FY 2052	20,709,095	11,963,874	32,672,969
FY 2053	21,306,953	10,995,398	32,302,351
FY 2054	18,684,074	10,079,033	28,763,107
FY 2055	19,646,778	9,115,373	28,762,151
FY 2056	20,662,367	8,101,909	28,764,276
FY 2057	21,727,235	7,036,065	28,763,301
FY 2058	11,603,949	5,903,310	17,507,259
FY 2059	12,249,146	5,262,037	17,511,184
FY 2060	12,925,104	4,585,168	17,510,271
FY 2061	10,970,000	3,870,900	14,840,900
FY 2062	11,590,000	3,250,500	14,840,500
FY 2063	12,250,000	2,594,900	14,844,900
FY 2064	12,940,000	1,902,175	14,842,175
FY 2065	13,670,000	1,170,400	14,840,400
FY 2066	14,445,000	397,238	14,842,238
Total	**$701,908,831**	**$625,630,412**	**$1,327,539,243**

TOWN OF QUEEN CREEK
ARIZONA

Appendix

Acronyms
Glossary
Position Listing

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.

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 of 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.

Overtime – Time worked above a set limit (Limit Example: 40-hour work week).

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.

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
GENERAL FUND			
Town Manager			
TOWN MANAGER	1.00	1.00	1.00
ASSISTANT TOWN MANAGER	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00
INTERGOVERN. RELATIONS DIRECTOR	1.00	1.00	1.00
MANAGEMENT ANALYST, SR	1.00	1.00	1.00
Total Town Manager	**5.00**	**5.00**	**5.00**
Communications & Marketing			
DIRECTOR, COMMUNITY SERVICES	-	-	-
MARKETING & COMMUNICATIONS MANAGER	1.00	1.00	1.00
VOLUNTEER COORDINATOR	1.00	1.00	1.00
PUBLIC INFORMATION OFFICER	-	1.00	1.00
PUBLIC INFORMATION SPECIALIST	1.00	1.00	1.00
COMMUNITY OUTREACH SPECIALIST	2.00	2.00	2.00
DIGITAL MEDIA SPECIALIST	1.00	1.00	1.00
MARKETING & COMMUNICATIONS TECHNICIAN	-	-	-
COMMUNICATIONS & MARKETING COORDINATOR	1.00	1.00	1.00
Total Communications & Marketing	**7.00**	**8.00**	**8.00**
Legal Services			
TOWN ATTORNEY	-	1.00	1.00
DEPUTY TOWN ATTORNEY		1.00	1.00
ASSISTANT TOWN ATTORNEY II	-	1.00	1.00
MANAGEMENT ANALYST	-	1.00	1.00
Total Legal Services	**-**	**4.00**	**4.00**
Total Town Manager's Office	**12.00**	**17.00**	**17.00**
Town Clerk			
TOWN CLERK	1.00	1.00	1.00
DEPUTY TOWN CLERK	1.00	1.00	1.00
TOWN CLERK SPECIALIST	-	1.00	1.00
Total Town Clerk	**2.00**	**3.00**	**3.00**
Total Town Clerk's Office	**2.00**	**3.00**	**3.00**
Finance			
DEPUTY TOWN MANAGER/ CFO	1.00	1.00	1.00
DEPUTY DIRECTOR, ACCOUNTING & PROCUREMENT	1.00	1.00	1.00
FINANCIAL SERVICES ADMINISTRATOR	1.00	1.00	1.00
ACCOUNTANT, SENIOR	-	-	-
ACCOUNTANT	2.00	2.00	2.00
FINANCIAL SERVICES ANALYST, PRINCIPAL	1.00	1.00	1.00
FINANCIAL SERVICES TECHNICIAN, SENIOR	1.00	1.00	1.00
FINANCIAL SERVICES TECHNICIAN	2.00	2.00	2.00
PAYROLL ANALYST	1.00	-	-
PAYROLL SUPERVISOR	-	1.00	1.00

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
PAYROLL TECHNICIAN, SENIOR	1.00	1.00	1.00
PAYROLL TECHNICIAN	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST	-	-	-
BUSINESS ANALYST	-	1.00	1.00
Total Finance	**12.00**	**13.00**	**13.00**
Purchasing			
PROCUREMENT ADMINISTRATOR	1.00	1.00	1.00
PROCUREMENT OFFICER, SENIOR	3.00	3.00	3.00
PROCUREMENT OFFICER	-	-	-
PROCUREMENT SPECIALIST	1.00	1.00	1.00
Total Purchasing	**5.00**	**5.00**	**5.00**
Budget			
DEPUTY DIRECTOR, FINANCE & ADMINSTRATION	1.00	1.00	1.00
REVENUE MANAGER	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR	4.00	4.00	4.00
FINANCIAL SERVICES ANALYST - BUDGET	1.00	1.00	1.00
Total Budget	**7.00**	**7.00**	**7.00**
CIP-Finance			
DEPUTY DIRECTOR, CIP	2.00	1.00	1.00
CIP ACCOUNTANT, SENIOR	1.00	1.00	1.00
PROCUREMENT ANALYST, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST, SENIOR	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST	1.00	1.00	1.00
Total CIP-Finance	**7.00**	**6.00**	**6.00**
Finance Utilities			
DEPUTY DIRECTOR, FINANCE UTILITIES	1.00	1.00	1.00
FINANCIAL SERVICES MANAGER	-	-	-
Total Finance Utilities	**1.00**	**1.00**	**1.00**
Water Customer Service			
FINANCIAL SERVICES ANALYST, PRINCIPAL	1.00	2.00	2.00
TECHNICAL APPLICATIONS ANALYST, PRINCIPAL	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST, SENIOR	2.00	1.00	1.00
CUSTOMER SERVICE SUPERVISOR	1.00	1.00	1.00
CUST. SERVICE & BILLING ADMINISTRATOR	1.00	1.00	1.00
BUSINESS ANALYST, SENIOR	1.00	1.00	1.00
FINANCIAL SERVICES ANALYST	2.00	2.00	2.00
CUSTOMER SERVICE SPECIALIST	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE, SENIOR	5.00	5.00	5.00
CUSTOMER SERVICE REPRESENTATIVE, LEAD	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE, TEMP	4.00	4.00	4.00
MANAGEMENT SUPPORT ASSISTANT	0.48	0.48	0.48
Total Water Customer Service	**21.48**	**21.48**	**21.48**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Total Finance	**53.48**	**53.48**	**53.48**
Human Resources			
DIRECTOR, HUMAN RESOURCES	1.00	1.00	1.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00
BENEFIT ADMINISTRATOR	1.00	1.00	1.00
HUMAN RESOURCES SUPERVISOR	1.00	1.00	1.00
HUMAN RESOURCES ANALYST, SENIOR	3.00	3.00	4.00
HUMAN RESOURCES ANALYST	1.00	1.00	-
HUMAN RESOURCES SPECIALIST	1.00	2.00	2.00
Total Human Resources	**9.00**	**10.00**	**10.00**
Total Human Resources	**9.00**	**10.00**	**10.00**
Information Technology			
DIRECTOR, INFORMATION TECHNOLOGY	1.00	1.00	1.00
DEPUTY DIRECTOR, INFORMATION TECHNOLOGY	1.00	1.00	1.00
FIBER NETWORK MANAGER	1.00	1.00	1.00
IT SYSTEMS MANAGER	-	-	-
DATABASE ADMINISTRATOR	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR, SENIOR	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR	-	-	-
IT SECURITY ANALYST	1.00	1.00	1.00
IT PROJECT MANAGER, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST, SENIOR	1.00	1.00	1.00
IT GIS MANAGER	1.00	1.00	1.00
IT APPLIED TECHNOLOGY MANAGER	1.00	1.00	1.00
IT ANALYST, PRINCIPAL	1.00	1.00	1.00
IT ANALYST, SENIOR	2.00	2.00	2.00
IT ANALYST	2.00	2.00	2.00
BUSINESS ANALYST, SENIOR	2.00	2.00	2.00
IT BUSINESS ANALYST	3.00	2.00	2.00
IT TECHNICIAN	3.00	3.00	3.00
IT PROJECT MANAGER	2.00	2.00	2.00

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
BUSINESS ANALYST, PRINCIPAL	-	-	-
GIS ANALYST	1.00	1.00	1.00
GIS TECHNICIAN	1.00	1.00	1.00
SUPERVISOR- PSSD	-	1.00	1.00
IT ANALYST- PSSD	-	1.00	1.00
IT TECHNICIAN- PSSD	-	1.00	1.00
RADIO SUPERVISOR- PSSD	-	1.00	1.00
Total Information Technology	**27.00**	**30.00**	**30.00**
Total Information Technology	**27.00**	**30.00**	**30.00**
Parks Maintenance			
SUPERINTENDENT - PARKS	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - PARKS & GROUNDS	2.00	2.00	2.00
MAINTENANCE LEAD - PARKS & GROUNDS	5.00	6.00	6.00
MAINTENANCE TECHNICIAN, SENIOR - PARKS & GROUNDS	2.00	2.00	2.00
MAINTENANCE TECHNICIAN - PARKS & GROUNDS	16.00	16.00	16.00
MAINTENANCE SPECIALIST - PARKS & GROUNDS	6.00	6.00	6.00
MAINTENANCE ASSISTANT	6.00	6.00	6.00
MAINTENANCE ASSISTANT (PT)	0.43	0.43	0.43
Total Parks Maintenance	**38.43**	**39.43**	**39.43**
Recreation Programs			
DIRECTOR, PARKS & RECREATION	1.00	1.00	1.00
DEPUTY DIRECTOR	-	2.00	2.00
RECREATION MANAGER	1.00	1.00	1.00
PARKS MANAGER	1.00	1.00	1.00
RECREATION SUPERVISOR	1.00	1.00	1.00
RECREATION COORDINATOR, SENIOR	1.00	1.00	1.00
RECREATION & SYSTEMS COORDINATOR	1.00	1.00	1.00
RECREATION COORDINATOR	5.00	5.00	5.00
RECREATION TECHNICIAN, SENIOR	2.00	2.00	2.00
RECREATION TECHNICIAN	4.00	3.00	3.00
CUSTOMER SERVICE REPRESNTATIVE	2.00	2.00	2.00
MANAGEMENT ANALYST, PRINCIPAL	1.00	1.00	1.00
DATA ANALYST, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	2.00	2.00	2.00
Total Recreation Programs*	**25.00**	**26.00**	**26.00**

**FTE count does not include pooled positions for seasonal employees, which currently calculates to 36.25 FTEs.*

Aquatics			
AQUATICS SUPERVISOR	1.00	1.00	1.00
AQUATICS COORDINATOR	1.00	1.00	1.00
Total Aquatics	**2.00**	**2.00**	**2.00**

**FTE count does not include pooled positions for seasonal employees, which currently calculates to 26.73 FTEs.*

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Parks Rangers			
PARK RANGER SUPERVISOR	1.00	1.00	1.00
PARK RANGER, SENIOR	1.00	1.00	1.00
PARK RANGER	4.00	4.00	4.00
PARK RANGER (PT)	1.00	1.00	1.00
Total Parks Rangers	**6.00**	**7.00**	**7.00**
Total Parks & Recreation	**72.43**	**74.43**	**74.43**
Economic Development			
DIRECTOR, ECONOMIC DEVELOPMENT	1.00	1.00	1.00
ECONOMIC DEVELOPMENT PROGRAM MANAGER	1.00	1.00	1.00
ECONOMIC DEVELOPMENT PROJECT MANAGER	1.00	1.00	1.00
ECONOMIC DEVELOPMENT SPECIALIST	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
Total Economic Development	**5.00**	**5.00**	**5.00**
Total Economic Development	**5.00**	**5.00**	**5.00**
Development Services Administration			
DIRECTOR, DEVELOPMENT SERVICES	1.00	1.00	1.00
PLANNER, PRINCIPAL	1.00	1.00	1.00
PLANNER, SENIOR	-	-	-
MANAGEMENT ANALYST, SENIOR	1.00	1.00	1.00
MANAGEMENT ANALYST	-	-	-
Total Development Services Administration	**3.00**	**3.00**	**3.00**
Planning			
PLANNING MANAGER	1.00	1.00	1.00
PLANNER, PRINCIPAL	1.00	1.00	1.00
PLANNER, SENIOR	1.00	1.00	1.00
PLANNER I	1.00	1.00	1.00
PLANNER TECHNICIAN, SENIOR	1.00	1.00	1.00
PLANNING TECHNICIAN	-	-	-
PLANNER II	-	-	-
Total Planning	**5.00**	**5.00**	**5.00**
Engineering			
TOWN ENGINEER	1.00	1.00	1.00
ASSISTANT TOWN ENGINEER	-	1.00	1.00
ENGINEER, PRINCIPAL	2.00	1.00	1.00
ENGINEER	1.00	1.00	1.00
ENGINEERING TECHNICIAN, SENIOR	1.00	1.00	1.00
ENGINEERING INSPECTOR SUPERVISOR	1.00	1.00	1.00
ENGINEERING INSPECTOR, SENIOR	1.00	1.00	2.00
ENGINEERING INSPECTOR	3.00	3.00	2.00
ENGINEER, SENIOR	-	-	-
Total Engineering	**10.00**	**10.00**	**10.00**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Building Safety			
BUILDING OFFICIAL	1.00	1.00	1.00
ASSISTANT BUILDING OFFICIAL	-	-	-
PERMIT TECHNICIAN, SUPERVISOR	1.00	1.00	1.00
PERMIT TECHNICIAN, SENIOR	-	-	-
PERMIT TECHNICIAN	2.00	2.00	2.00
BUILDING PLANS EXAMINER, SUPERVISOR	1.00	1.00	1.00
BUILDING PLANS EXAMINER, SENIOR	2.00	2.00	2.00
BUILDING PLANS EXAMINER	1.00	1.00	1.00
BUILDING INSPECTOR, SENIOR	2.00	2.00	2.00
BUILDING INSPECTOR	3.00	3.00	3.00
BUILDING INSPECTION, SUPERVISOR	1.00	1.00	1.00
PERMIT ASSISTANT	-	-	-
Total Building Safety	**14.00**	**14.00**	**14.00**
Neighborhood Preservation			
CODE COMPLIANCE MANAGER	1.00	1.00	1.00
CODE COMPLIANCE SUPERVISOR	-	-	-
CODE COMPLIANCE OFFICER, SENIOR	1.00	1.00	1.00
CODE COMPLIANCE OFFICER	1.00	1.00	1.00
Total Neighborhood Preservation	**3.00**	**3.00**	**3.00**
Total Development Services	**35.00**	**35.00**	**35.00**
Public Works Administration			
DIRECTOR, PUBLIC WORKS	1.00	1.00	1.00
DEPUTY DIRECTOR, PUBLIC WORKS	1.00	2.00	2.00
OPERATIONS MANAGER - PUBLIC WORKS	1.00	1.00	1.00
MANAGEMENT ANALYST	1.00	1.00	2.00
PUBLIC WORKS COORDINATOR	1.00	1.00	-
MANAGEMENT SUPPORT TECHNICIAN	2.00	2.00	2.00
Total Public Works Administration	**7.00**	**8.00**	**8.00**
Facilities Maintenance			
SUPERINTENDENT - FACILITIES	1.00	1.00	1.00
FACILITIES SUPERVISOR	2.00	2.00	2.00
FACILITY SERVICES SPECIALIST, SENIOR	3.00	4.00	4.00
FACILITY SERVICES SPECIALIST, LEAD	1.00	1.00	1.00
FACILITY SERVICES TECHNICIAN	1.00	1.00	-
FACILITY SERVICES SPECIALIST	3.00	3.00	5.00
FACILITY SUPPORT SPECIALIST	-	-	1.00
CUSTODIAN	5.00	6.00	6.00
Total Facilities Maintenance	**16.00**	**18.00**	**20.00**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Fleet Maintenance			
SUPERINTENDENT - FLEET	1.00	1.00	1.00
FLEET COORDINATOR	1.00	1.00	1.00
FLEET SUPERVISOR	1.00	1.00	1.00
MECHANIC LEAD	2.00	2.00	2.00
MAINTENANCE TECHNICIAN - FLEET	1.00	1.00	1.00
MECHANIC	8.00	8.00	8.00
FLEET PARTS SPECIALIST	2.00	2.00	2.00
FLEET ANALYST	1.00	1.00	1.00
Total Fleet Maintenance	**17.00**	**17.00**	**17.00**
Traffic			
TRAFFIC SIGNAL & LIGHTING SUPERVISOR	1.00	1.00	1.00
TRAFFIC SIGNAL & LIGHTING LEAD	1.00	1.00	1.00
TRAFFIC SIGNAL & LIGHTING SPECIALIST	3.00	3.00	3.00
MANAGEMENT ANALYST	1.00	-	-
TRAFFIC ENGINEER	1.00	1.00	1.00
TRAFFIC ENGINEERING ANALYST	1.00	1.00	2.00
PAVEMENT PRESERVATION INSPECTOR	1.00	1.00	-
PUBLIC WORKS COORDINATOR	-	-	1.00
Total Traffic	**9.00**	**8.00**	**9.00**
Total Public Works	**49.00**	**51.00**	**54.00**
CIP Administration			
DIRECTOR, CIP	1.00	1.00	1.00
PROJECT MANAGER, SENIOR	2.00	2.00	2.00
PROJECT MANAGER	4.00	4.00	4.00
PROGRAM MANAGER - REAL ESTATE	1.00	1.00	1.00
OPERATIONS MANAGER - CIP	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	-	-	-
MANAGEMENT ANALYST, ASSOCIATE	1.00	1.00	1.00
CAPITAL IMPROVEMENT MANAGER	1.00	1.00	1.00
CIP INSPECTOR SUPERVISOR	2.00	2.00	2.00
INSPECTOR SUPERVISOR - UTILITIES	-	-	-
CIP INSPECTOR, SENIOR - UTILITIES	1.00	1.00	1.00
CIP INSPECTOR , SENIOR	1.00	1.00	1.00
CIP INSPECTOR	1.00	1.00	1.00
ASSISTANT PROJECT MANAGER	-	-	-
FINANCIAL SERVICES ADMINISTRATOR	-	-	-
CAPITAL PROJECT CONTRACT ANALYST	-	-	-
PROCUREMENT ANALYST, SENIOR	-	-	-
Total CIP Administration	**16.00**	**16.00**	**16.00**
HURF/Streets - Public Works			
OPERATIONS MANAGER	1.00	1.00	1.00
PROJECT MANAGER	1.00	1.00	1.00
SUPERINTENDENT - STREETS	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - STREETS	2.00	2.00	2.00

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
MAINTENANCE LEAD - STREETS	3.00	3.00	3.00
MAINTENANCE SPECIALIST - STREETS	9.00	11.00	13.00
MAINTENANCE TECHNICIAN - STREETS	5.00	5.00	5.00
PUBLIC WORKS COORDINATOR	1.00	1.00	1.00
PAVEMENT PRESERVATION INSPECTOR	-	-	1.00
Total HURF/Streets - Public Works	**23.00**	**25.00**	**28.00**
Solid Waste - Public Works			
OPERATIONS MANAGER	1.00	1.00	1.00
ENVIRONMENTAL SERVICES COORDINATOR	1.00	1.00	1.00
ENVIRONMENTAL TECHNICIAN, SENIOR	2.00	2.00	2.00
ENVIRONMENTAL TECHNICIAN	-	-	-
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	1.00
Total Solid Waste - Public Works	**5.00**	**5.00**	**5.00**
Horseshoe Park Equestrian Centre (HPEC) - Economic Development			
HPEC GENERAL MANAGER	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - HPEC	1.00	1.00	1.00
MAINTENANCE SPECIALIST LEAD - HPEC	1.00	1.00	1.00
MAINTENANCE SPECIALIST - HPEC	4.50	4.50	4.50
FACILITY SERVICES SPECIALIST - HPEC	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
Total HPEC	**9.50**	**9.50**	**9.50**
Water - Administration			
DIRECTOR, UTILITY SERVICES	1.00	1.00	1.00
DEPUTY DIRECTOR, UTILITY SERVICES	2.00	2.00	2.00
ENGINEER, PRINCIPAL _ UTILITIES	-	-	1.00
OPERATIONS MANAGER - UTILITIES	1.00	1.00	1.00
MANAGEMENT ANALYST, PRINCIPAL	1.00	1.00	1.00
MANAGEMENT ANALYST	1.00	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE	-	-	-
PRINCIPAL APPLICATIONS ANALYST	-	-	-
UTILITY SERVICES MANAGER - INFRASTRUCTURE	-	-	-
Total Water - Administration	**6.00**	**6.00**	**7.00**
Water - Engineering			
PROJECT MANAGER, SENIOR- ENGINEERING	1.00	1.00	2.00
ENGINEER, PRINCIPAL - UTILITIES	1.00	1.00	-
UTILITY INSPECTOR SUPERVISOR	1.00	1.00	1.00
UTILITY INSPECTOR	2.00	3.00	3.00
Total Water - Engineering	**5.00**	**6.00**	**6.00**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Water - Field Ops Meters			
SUPERINTENDENT - UTILITIES SUPPORT SERVICES	1.00	1.00	1.00
BUSINESS ANALYST, ASSOCIATE	1.00	1.00	-
ASSISTANT PROJECT MANAGER	1.00	1.00	1.00
UTILITY SERVICES TECHNICIAN, SENIOR - METERS	3.00	3.00	3.00
UTILITY SERVICES TECHNICIAN - METERS	3.00	3.00	2.00
UTILITY SERVICES TECHNICIAN - METERS (TEMP)	1.00	1.00	1.00
INVENTORY SPECIALIST	1.00	1.00	1.00
PRINCIPAL APPLICATIONS ANALYST	1.00	1.00	1.00
FIELD SUPERVISOR - UTILITIES	2.00	2.00	2.00
UTILITY SUPPORT TECHNICIAN	1.00	1.00	1.00
Total Water - Field Ops Meters	**15.00**	**15.00**	**13.00**
Water - GIS			
FIELD SUPERVISOR - LOCATES	1.00	1.00	1.00
UTILITY LOCATOR, SENIOR	1.00	1.00	1.00
UTILITY LOCATOR	4.00	4.00	4.00
Total Water - GIS	**6.00**	**6.00**	**6.00**
Water - Irrigation			
FIELD SUPERVISOR - IRRIGATION	1.00	1.00	1.00
UTILITY ASSISTANT - IRRIGATION	1.00	1.00	1.00
UTILITY SERVICES TECHNICIAN - IRRIGATION	1.00	1.00	2.00
Total Water - Irrigation	**3.00**	**3.00**	**4.00**
Water - Conservation			
WATER CONSERVATION PROGRAM MANAGER	-	-	1.00
WATER CONSERVATION SPECIALIST	2.00	2.00	2.00
MANAGEMENT ANALYST	-	-	1.00
WATER CONSERVATION SPECIALIST (PT)	0.50	0.50	0.50
Total Water - Conservation	**2.50**	**2.50**	**4.50**
Water - Distribution			
UTILITY SERVICES MANAGER - WELLS	1.00	1.00	1.00
SUPERINTENDENT - UTILITIES INFRASTRUCTURE	1.00	1.00	1.00
UTILITY SERVICES SUPERVISOR - REPAIR	1.00	1.00	1.00
FIELD SUPERVISOR - REPAIR	1.00	1.00	1.00
FIELD SUPERVISOR - WELLS	1.00	1.00	1.00
FIELD SUPERVISOR - UTILITIES	1.00	1.00	1.00
WELLS FACILITY SPECIALIST, SENIOR	1.00	1.00	1.00
UTILITY SPECIALIST, SENIOR - WELLS	6.00	6.00	6.00
UTILITY SPECIALIST, SENIOR - REPAIR	1.00	1.00	1.00
UTILITY SPECIALIST - REPAIR	6.00	6.00	8.00
UTILITY SPECIALIST - REPAIR (PT/TEMP)	1.00	1.00	1.00
UTILITY SPECIALIST - IRRIGATION	1.00	1.00	1.00
ELECTRICIAN/I&C SPECIALIST	2.00	2.00	2.00
UTILITY SPECIALIST, SENIOR -REPAIRS/ CONSTRUCTION	-	1.00	1.00
ELECTRICIAN/ I&C SUPERVISOR	-	1.00	1.00
Total Water - Distribution	**24.00**	**26.00**	**28.00**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Water - Resources			
WATER RESOURCES PROGRAM MANAGER	1.00	1.00	1.00
WATER CONSERVATION PROGRAM MANAGER	1.00	1.00	-
MANAGEMENT ANALYST	1.00	1.00	-
WATER RESOURCE SPECIALIST	-	-	1.00
UTILITY SPECIALIST, SENIOR-REPAIRS/CONSTRUCTION	-	1.00	-
	-	1.00	-
Total Water - Resources	**3.00**	**5.00**	**2.00**
Water - Water Quality			
Water Quality Tech, Sr	-	-	1.00
Total Water - Quality	**-**	**-**	**1.00**
Total Water	**64.50**	**69.50**	**71.50**
Sewer			
UTILITY SUPERVISOR - SEWERS	1.00	1.00	1.00
FIELD SUPERVISOR - SEWERS	1.00	1.00	1.00
UTILITY SERVICES COORDINATOR	1.00	1.00	1.00
UTILITY SPECIALIST - SEWERS	3.00	3.00	3.00
Total Sewer	**6.00**	**6.00**	**6.00**
Total Utilities - Water & Sewer	**70.50**	**75.50**	**77.50**
Fire Administration			
FIRE CHIEF	1.00	1.00	1.00
ASSISTANT FIRE CHIEF	1.00	1.00	-
PROGRAM MANAGER - EMERGENCY MANAGEMENT	1.00	1.00	1.00
MANAGEMENT ANALYST, PRINCIPAL	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN, SENIOR	1.00	1.00	1.00
MANAGEMENT SUPPORT TECHNICIAN	1.00	1.00	2.00
Total Fire Administration	**6.00**	**6.00**	**6.00**
Fire Operations			
ASSISTANT FIRE CHIEF	1.00	1.00	1.00
FIRE BATTALION CHIEF	4.00	4.00	8.00
FIRE CAPTAIN	18.00	18.00	18.00
FIRE ENGINEER	15.00	15.00	15.00
FIREFIGHTER	39.00	39.00	39.00
Total Fire Operations	**77.00**	**77.00**	**81.00**
Fire Training			
ASSISTANT FIRE CHIEF	1.00	1.00	1.00
FIRE CAPTAIN	2.00	2.00	2.00
Total Fire Training	**3.00**	**3.00**	**3.00**

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
Fire Prevention			
FIRE MARSHALL	1.00	1.00	1.00
DEPUTY FIRE MARSHALL	1.00	1.00	1.00
FIRE INSPECTOR/ INVESTIGATOR	1.00	3.00	3.00
Total Fire Prevention	**3.00**	**5.00**	**5.00**
Fire Resource			
FIRE CAPTAIN	1.00	1.00	1.00
Total Fire Resource	**1.00**	**1.00**	**1.00**
Fire Medical			
FIRE CAPTAIN	1.00	1.00	1.00
RECORDS MANAGEMENT SYSTEM ANALYST	1.00	1.00	1.00
PROGRAM MANAGER- EMS	-	-	-
Total Fire Medical	**2.00**	**2.00**	**2.00**
Emergency Transportation Service			
COMPLIANCE OFFICER - QCFMD	1.00	1.00	1.00
PARAMEDIC (CIVILIAN)	12.00	12.00	12.00
EMERGENCY MEDICAL TECHNICIAN (CIVILIAN)	12.00	12.00	12.00
BILLING SPECIALIST	1.00	1.00	1.00
Total Emergency Transportation Service	**26.00**	**26.00**	**26.00**
Total Fire & Medical	**118.00**	**120.00**	**124.00**
Police Administration			
POLICE CHIEF	1.00	1.00	1.00
ASSISTANT CHIEF OF POLICE	1.00	1.00	1.00
PUBLIC INFORMATION OFFICER	1.00	1.00	1.00
DIGITAL MEDIA SPECIALIST - PD	1.00	1.00	1.00
POLICE SECTION MANAGER	1.00	1.00	1.00
MANAGEMENT ANALYST, PRINCIPAL	-	-	1.00
MANAGEMENT ANALYST	1.00	1.00	-
MANAGEMENT ANALYST, ASSOCIATE	2.00	2.00	2.00
MANAGEMENT SUPPORT TECHNICIAN - PD	1.00	1.00	1.00
POLICE LIEUTENANT	-	3.00	3.00
POLICE SERGEANT	2.00	3.00	3.00
POLICE OFFICER	1.00	1.00	1.00
POLICE PROGRAM SUPPORT COORDINATOR	1.00	1.00	1.00
POLICE INVESTIGATOR	4.00	3.00	4.00
Total Police Administration	**17.00**	**20.00**	**21.00**
Police Support			
POLICE SUPPORT SERVICES, SUPERVISOR	1.00	1.00	1.00
POLICE DIVISION MANAGER	-	1.00	1.00
POLICE SECTION MANAGER	1.00	1.00	1.00
POLICE SERGEANT	-	-	1.00
POLICE OFFICER	-	1.00	-
REAL TIME INFORMATION CENTER SUPERVISOR	1.00	1.00	1.00

Queen Creek Authorized Positions	FY 2024/25 Revised	FY 2025/26 Revised	FY 2026/27 Recommended
POLICE SUPPORT SPECIALIST	4.00	4.00	4.00
CRIME SCENE/EVIDENCE SUPERVISO	-	1.00	1.00
CRIME SCENE/EVIDENCE SPECIALIST	3.00	3.00	3.00
CRIME SCENE/EVIDENCE TECHNICIAN	-	-	-
CRIME/INTEL ANALYST	2.00	2.00	2.00
POLICE SUPPORT SPECIALIST, SUPERVISOR	-	-	1.00
POLICE SUPPORT SPECIALIST, LEAD	1.00	1.00	-
POLICE RECORDS SUPERVISOR	1.00	1.00	2.00
POLICE RECORDS SPECIALIST, LEAD	1.00	2.00	2.00
POLICE RECORDS SPECIALIST	6.00	6.00	5.00
Total Police Support	**21.00**	**25.00**	**25.00**
Police Patrol			
POLICE COMMANDER	1.00	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE - PD	1.00	1.00	1.00
POLICE SERGEANT	13.00	13.00	13.00
POLICE LIEUTENANT	4.00	5.00	5.00
POLICE OFFICER	65.00	68.00	69.00
Total Police Patrol	**84.00**	**88.00**	**89.00**
Police Special Operations			
POLICE COMMANDER	1.00	1.00	1.00
MANAGEMENT ANALYST, ASSOCIATE - PD	1.00	1.00	1.00
POLICE SERGEANT	4.00	5.00	6.00
POLICE OFFICER	24.00	27.00	29.00
POLICE LIEUTENANT	2.00	1.00	2.00
REAL TIME INFO CENTER SPECIALIST	4.00	4.00	4.00
MANAGEMENT SUPPORT TECHNICIAN	-	-	-
POLICE PROGRAM SUPPORT SPECIALIST	-	-	-
POLICE SERVICE ASSISTANT	-	1.00	1.00
Total Police Special Operations	**36.00**	**40.00**	**44.00**
Total Police	**158.00**	**173.00**	**179.00**
Summary			
Total Town Employees (less elected officials)	**664.91**	**702.91**	**720.91**
Elected Officials	7.00	7.00	7.00
Total All	671.91	709.91	727.91
# - Change from Prior FY	100.50	38.00	18.00
% - Change from Prior FY	18%	6%	3%

FY 2026/27 Position Request Summary

	Operating	FTE	Salary & Fringes	Supplies & Services	Capital	Total
	Operating - Non Public Safety					
	Public Works					
1	*FACILITIES SUPPORT SPECIALIST*	1.00	112,239	8,810	-	121,049
2	*STREETS SPECIALIST*	2.00	204,888	53,760	170,000	428,648
3	*TRAFFIC ANALYST*	1.00	121,806	25,020	60,000	206,826
	Non-Public Safety Total	**4.00**	**438,933**	**87,590**	**230,000**	**756,523**
	Operating - Public Safety	**FTE**	**Salary & Fringes**	**Supplies & Services**	**Capital**	**Total**
	Police					
4	*POLICE INVESTIGATOR PS/IA*	1.00	152,299	59,847	-	212,146
5	*POLICE LIEUTENANT-FIELD OPS*	1.00	263,733	108,165	-	371,898
6	*POLICE OFFICER-CAT*	1.00	182,730	64,328	-	247,058
7	*POLICE OFFICER-DFR PILOT*	1.00	155,390	105,265	-	260,655
8	*POLICE OFFICER-TRAFFIC/MOTORS*	1.00	162,896	94,565	-	257,461
9	*POLICE SERGEANT-SVU*	1.00	218,215	106,070	-	324,285
	Fire					
10	*40-HR BATTALION CHIEF*	3.00	659,326	351,588	192,000	1,202,914
11	*MANAGEMENT SUPPORT TECHNICIAN*	1.00	103,437	7,885	-	111,322
	Public Safety Total	**10.00**	**1,898,026**	**897,713**	**192,000**	**2,987,739**
	Operating Budget Total	**14.00**	**2,336,959.00**	**985,303.00**	**422,000.00**	**3,744,262.00**

	Enterprise	FTE	Salary & Fringes	Supplies & Services	Capital	Total
	Utilities					
12	*SENIOR PROJECT MANAGER*	1.00	182,107	21,060	-	203,167
13	*WATER RESOURCE SPECIALIST*	1.00	162,768	10,510	-	173,278
14	*UTILITY TECHNICIANS-REPAIRS*	2.00	207,499	22,460	65,000	294,959
	Enterprise Total	**4.00**	**552,374**	**54,030**	**65,000**	**671,404**
	Grand Total	**18.00**	**2,889,333**	**1,039,333**	**487,000**	**4,415,666**
	Reclasification Requests					
	BATTALION CHIEF RECLASS (FIRE)	1.00	(26,602)	57,892	64,000	95,290
	INSPECTOR SUPERVISOR-RECLASS (UTILITIES)	1.00	14,931	-	-	14,931
	PRINCIPAL MANAGEMENT ANALYST-RECLASS (UTILITIES)	1.00	17,403	-	-	17,403
	MANAGEMENT ANALYST RECLASS (POLICE)	1.00	41,793	1,240	-	43,033
	OFFICER RECLASS (POLICE)	1.00	61,635	1,240	-	62,875
	PSA RECLASS (POLICE	1.00	267	2,480	-	2,747
	PSS RECLASS (POLICE)	1.00	49,137	1,240	-	50,377
	RECORDS SPECIALIST RECLASS (POLICE)	1.00	49,137	1,240	-	50,377
	Reclasification Total	**8.00**	**207,701**	**65,332**	**64,000**	**337,033**
	******FY27 Police Vehicles were included in FY26******					

TOWN OF QUEEN CREEK
ARIZONA

Position Analysis by Department

Department:	Public Works	
Position:	Facilities Support Specialist	
Personnel Cost:	112,239	Salaries & Benefits
Total FY26 Cost:	121,049	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source (Fund) :	101	

FY 2027		FY 2028
One-Time	Recurring	Recurring
6,120	114,929	114,929

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

This position manages facility services, small project coordination, and administrative systems within the Facilities Division. Key responsibilities include coordinating preventive maintenance tasks, repairs, and special projects, handling communication between internal departments and external vendors, and managing inventory and work orders through systems like Cartegraph and See-Click-Fix. The role also involves tracking contracts, processing purchase orders, and ensuring collaboration among Facilities, CIP, Finance, and stakeholders during capital projects, and Pcard processing.

2. What is Driving the Need for This Position?

The Town's rapid growth has expanded facilities to nearly 837,796 square feet, with projections reaching 1,000,000 by FY29. The Police Department will see a 15-20% increase in its facilities next year. This growth has resulted in over 50 annual projects, necessitating a dedicated coordinator to manage communication, asset management, and project oversight. This role is critical for efficient resource allocation and supporting future expansions.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

A Facilities Support Specialist is essential to achieving the strategic goal of providing well-maintained, secure, and aesthetically pleasing facilities that prioritize health, safety, and comfort. The Facilities Support Specialist will improve communication and coordination. Acting as a central point of contact, the Coordinator will streamline communication across departments, vendors, and stakeholders, ensuring that projects meet health, safety, and security standards while improving coordination and service delivery.

4. Who is Performing These Functions Now?

These duties are currently split among the Facilities Superintendent, Facilities Lead, and Facility Services Specialist Seniors.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Without a Facilities Support Specialist, communication, project coordination, and maintenance efficiency will suffer, leading to service delays, extended downtime, and coordination challenges. This role is essential for effective communication and coordination of the Town's expanding facilities, ensuring efficient resource allocation, timely maintenance, and seamless project management. Cartegraph management is vital to providing budget, time analysis, equipment and workorder reporting for projections and forecasting, as well as providing work level information and inventory management. Lacking this position could result in service delays, extended downtime, limited communications and complications in coordination with both external vendors and internal departments.

Option/Alternative: Delay Hiring of Position

Implication: Delaying this hire would disrupt communication and coordination with staff and contractors, impacting maintenance and repair schedules.

Option/Alternative: Contracting Out

Implication: Outsourcing is not viable due to the role's need for in-house coordination and direct communication with

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Public Works - Streets	
Position:	Streets Specialist	
Personnel Cost:	196,168	Salaries & Benefits
Total FY27 Cost:	428,648	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source (Fund) :	401	

FY 2027		FY 2028
One-Time	Recurring	Recurring
184,160	244,488	244,488

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

These positions, requiring Class A CDLs, primarily operate heavy equipment like front-end loaders, street sweepers, water trucks, and dump trucks. The role involves skilled streets preventative maintenance, repair, and general maintenance activities. This experienced/journey-level position applies technical principles and best practices for planning, diagnosis, troubleshooting, and problem-solving in street maintenance.

2. What is Driving the Need for This Position?

The need arises from an increased workload due to completed and/or improved CIP and neighborhood roadway projects no longer under contractor warranty.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

Maintaining acceptable level of service related to Superior Infrastructure to satisfy the public's and Council's demand for maintenance of high quality infrastructure of the Town's streets, right-of-ways and drainage systems.

4. Who is Performing These Functions Now?

Streets specialist crew members currently distribute these duties and complete them based on priority levels of importance.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Without approval, there could be a moderate decline in maintenance service levels within the next 12 months. In 24 months, the decline could affect overall maintenance programs, leading to noticeable issues in non-priority areas like routine erosion maintenance, inadequate drainage causing roadway flooding, and a decline in vegetation management. High-priority programs, such as silt removal and sidewalk safety, will be maintained, but delays in routine maintenance may prove costly.

Option/Alternative: Delay Hiring of Position

Implication: Affect the level of services in maintenance programs, special projects, and heavy equipment operations.

Option/Alternative: Contracting Out

Implication: 1. Outsourcing maintenance activities is not recommended due to the high cost of contracted services compared to in-house staff.

2. Employing part-time seasonal staff or contracted temporary labor services is not recommended due to training costs, CDL requirements, and high turnover.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

There will be no expense reductions associated with this additional staffing, including overtime or contractual services.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Public Works - Traffic Division	
Position:	Traffic Analyst	
Personnel Cost:	121,806	Salaries & Benefits
Total FY27 Cost:	206,826	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source (Fund) :	101	

FY 2027		FY 2028
One-Time	Recurring	Recurring
69,230	137,596	137,596

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

The Traffic Analyst will perform technical and professional traffic engineering work both in the office and the field. Responsibilities include reviewing traffic control plan permits; analyzing traffic impact reports and access management for proposed private development; reviewing roadway lighting, traffic signal, signage, and pavement markings plans for offsite improvements; support the Traffic Engineer by conducting speed studies, traffic counts, turning-movement analyses, stop sign and signal warrant studies, and assisting with the design and implementation of traffic calming measures; provide project management for smaller designs and construction, both in-house and through consultants. Additional duties include maintaining public communication through the Town's website, SeeClickFix, and resident inquiries; and assisting with temporary traffic control for events and construction projects by deploying message boards and speed feedback devices.

2. What is Driving the Need for This Position?

The increasing volume of development projects, utility/communication installations, and traffic-related resident inquiries have exceeded the current staff's capacity. The Town is receiving numerous submittals from utility providers (Google, Lightspeed, Crown Castle, and others) and private developments requiring detailed technical review of traffic control plans, access designs, and traffic impact analyses. Currently, these reviews are being absorbed by the Operations Manager, Deputy Director, and Management Analyst, and Coordinator, diverting their attention from their usual functions. Additionally, SeeClickFix feedback on traffic issues has grown substantially, requiring dedicated attention to maintain timely responses. Without this additional position, the Town must rely on consultants unfamiliar with local conditions such as the Capital Improvement Program, pavement preservation schedule, special events, and school release times, resulting in delays and additional direct costs.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position directly supports the Town's strategic goals of Safe and Efficient Transportation, Responsive Government, and Operational Excellence. By expanding the Town's in-house technical capacity, the position will ensure timely and accurate traffic reviews, enhance safety through data-driven evaluations, and maintain high-quality service to residents.

4. Who is Performing These Functions Now?

Currently, these responsibilities are distributed across multiple staff members: for example, the Operations Manager is reviewing traffic control plans for utility fiber projects and all private development submittals from the Planning through Engineering process. The Management Analyst is responding to SeeClickFix reports and updating the website's traffic information. The Coordinator is spending 90% of his time to traffic control inspection and coordination with utility contractors – not how the position was intended. This fragmented approach limits efficiency and consistency, and places considerable strain on higher-level positions whose time is more effectively used on program management, training/coaching, and strategic planning.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Failure to fill this position will lead to continued delays in permit and plan reviews, challenges for rapid responsiveness to resident concerns, and increased reliance on consultants for routine analyses that could be better handled internally. Existing staff will remain overextended, forcing management-level employees to perform technical tasks instead of focusing on supervision, planning, and coordination. Public satisfaction may decline due to longer response times for SeeClickFix inquiries and slower turnaround on development and utility permits. Ultimately, the Town's ability to ensure safe, efficient, and well-coordinated traffic operations will more constrained.

Option/Alternative: Delay Hiring of Position

Implication: Delaying the hire would prolong the current workload imbalance and reduce the Town's responsiveness to growing development and infrastructure demands.

Option/Alternative: Contracting Out

Implication: Contracting out traffic control review is not a viable alternative because consultants do not have access to critical internal information such as the CIP schedule, pavement preservation coordination, or school zone release issues. In addition, the use of consultants for permit review is significantly more costly and less efficient for recurring and ongoing tasks that require local context.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

The addition of this Traffic Analyst will reduce the need for consultant support for temporary traffic control plan reviews, minor design tasks, and field data collection, providing measurable savings over time. The position will also improve coordination between divisions, minimizing conflicts between development projects, Town construction, and special events. Furthermore, the proactive data collection and analysis performed by the Analyst will help prevent potential safety issues and reduce reactive maintenance. The division is completing a Safety Action Plan which will trigger additional monitoring and analysis of safety implementations.

Enter reduction amount here as a negative number: (100,000)

Position Analysis by Department

Department:	Police	
Position:	Police Investigator PS/IA (Grade 9) - 2	
Personnel Cost:	236,870	Salaries & Benefits
Total FY27 Cost:	869,915	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
39,021	173,125	173,125

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

The Police Investigator is responsible for conducting criminal, civil, internal, or background investigations. They support detectives and field personnel in preparing cases or coordinating with other units/personnel. They also may be tasked with special projects, inspections, or similar activities. This position is embedded in the Professional Standards Unit and is responsible for conducting administrative investigations into internally and externally generated complaints, inquiries, policy-violation cases, and other matters requiring internal review. Duties include managing complaint intake, maintaining case documentation, and monitoring IAPro/BlueTeam systems to ensure accurate and timely tracking of all investigations. The investigator reviews evidence such as body-worn camera footage, reports, digital files, and written statements; conducts interviews with community members, employees, and witnesses; and prepares comprehensive investigative summaries for command staff and executive review. Additional responsibilities include supporting use-of-force reviews, assisting with audits and compliance inspections, contributing to policy updates, managing legally mandated investigative timelines, assisting with accreditation-driven documentation requirements, and presenting findings or updates to supervisory and executive leaders.

2. What is Driving the Need for This Position?

The need for two additional Professional Standards Investigators is driven by a sharp and sustained increase in internal investigations, inquiries, and administrative reviews, coupled with expanding accountability expectations from the community, executive leadership, and accreditation standards. The Professional Standards Unit managed 87 investigations in 2024, but that number nearly doubled to approximately 180 investigations in 2025, reflecting growth in both organizational size and community engagement. This workload includes internally generated complaints, citizen complaints, inquiries, administrative reviews, and policy-violation investigations. In addition, the unit reviewed 46 use-of-force incidents in 2024 and 65 in 2025, further increasing the complexity and volume of required casework. As the department expands—more officers in the field, more community contacts, and more youth and CAT-related activity—the administrative, legal, and compliance workload grows proportionally. This upward trend is expected to continue as the department matures, strengthens its accountability framework, and experiences greater community interaction. Professional staff investigators are essential to managing this caseload, conducting thorough administrative investigations, maintaining compliance with mandated timelines, and ensuring the department continues to meet high standards of transparency and due process.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

These positions align directly with all four elements of the department's strategic plan. By improving complaint intake, timely review, and case resolution, the Professional Standards Unit strengthens community engagement, trust, and transparency through fair and thorough investigative processes (Strengthen Community Engagement, Trust, and Transparency). The work performed in this section relies on detailed data management, IAPro/BlueTeam tracking, compliance monitoring, policy evaluation, and analytic reviews, all of which support evidence-based decision-making and a modernized accountability framework (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Additional investigators also protect staff wellness by distributing complex, sensitive, and time-consuming investigations more appropriately, reducing supervisory overload, and supporting a healthier internal culture rooted in professionalism and fairness (Build a Skilled, Supported, and Resilient Workforce). Finally, robust internal accountability directly promotes a safer community by ensuring officer conduct is appropriately reviewed, corrective actions are implemented, and public confidence in the department remains strong (Promote a Safe Community).

4. Who is Performing These Functions Now?

These responsibilities are currently managed by two professional staff investigators supported by a supervising sergeant. Due to escalating workload, other supervisors and command personnel are often required to assist with investigations, particularly on lower-level matters, diverting them from their primary operational and leadership responsibilities. The growing number of internal complaints, inquiries, policy-violation cases, and use-of-force reviews now exceeds what the current team can sustain. As the department prepares to add a lieutenant to the Professional Standards Section, the absence of adequate staff-level investigative capacity will continue to limit the ability of the unit to address expanding complaints, maintain timely documentation, support policy and compliance work, and meet mandatory investigative timelines. The current structure is no longer adequate for the volume or complexity of cases being generated.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling these positions will significantly strain the department's accountability processes, delay case completion, and undermine the capacity to provide timely, transparent responses to internal and external complaints. As investigations continue to increase—from 87 in 2024 to nearly 180 in 2025—existing staff will be unable to meet required deadlines for administrative investigations or mandated reviews. This will reduce responsiveness to community members who file complaints, create administrative backlogs, and increase liability exposure related to untimely or incomplete investigations. Supervisors and command staff will continue being pulled away from operational duties to assist with investigative overflow, limiting their availability for field leadership, personnel management, and critical decision-making. Ultimately, the quality and consistency of investigations will be compromised, negatively impacting public trust, internal morale, and organizational effectiveness.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would further widen the gap between workload demands and investigative capacity within the Professional Standards Section. Given that case volume has nearly doubled in a single year and is expected to continue increasing, any delay would prolong case backlogs, risk non-compliance with required investigative timelines (including AZ POST, State Law - Officer Bill of Rights, and Brady-related deadlines), and increase the likelihood of procedural errors or inconsistent case handling. Existing investigators and the supervising sergeant would continue absorbing an unsustainable volume of administrative investigations, use-of-force reviews, and compliance duties, heightening fatigue and reducing the quality of investigative work. Delayed hiring would also hinder the ability of the soon-to-be-established lieutenant position to effectively manage the section, as there would not be sufficient staff support to operationalize improvements in oversight, auditing, policy review, and accreditation-related documentation. In short, delaying these hires would magnify risk, degrade internal accountability

Option/Alternative: Contracting Out

Implication: Contracting would require a new IGA with another law enforcement agency. Based on current conditions and staffing levels for surrounding agencies, this alternative would be unlikely, expensive, and extremely

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

The addition of this position would result in a potential descrease in overtime costs that would have been necessary without the additional position.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Police	
Position:	Police Lieutenant - Field Ops - 1	
Personnel Cost:	213,564	Salaries & Benefits
Total FY27 Cost:	306,022	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
73,251	298,647	298,647

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Lieutenants are responsible are responsible for providing leadership, direction, and coordination of essential law enforcement services and supervision of designated personnel. These assignments may include but are not limited to all patrol-related functions, crisis management, incident command, criminal investigations, community outreach, internal oversight, finance/budget administration, inventory control, threat mitigation, and special event planning. This specific assignment would serve as the Field Operations Lieutenant responsible for overseeing the Youth Engagement Unit, School Resource Officer program, Community Action Team, K9 Unit, and Special Assignments Unit. The position provides direct supervision to 3–4 sergeants, ensuring consistent leadership, operational alignment, and adherence to best practices. The lieutenant will manage complex field operations, directed patrol missions, school-safety initiatives, and responses to youth-related and community-impact incidents, as well as provide oversight during major deployments and critical events. Due to the nature of these units, the role includes extensive after-hours and in-field responsibilities. Additional duties include training coordination, policy and compliance oversight, risk management, inter-unit collaboration, and advising the commander on operational planning and organizational development. This lieutenant ensures that specialized units deliver high-quality, community-focused services that support safety, engagement, and operational effectiveness.

2. What is Driving the Need for This Position?

The need for a dedicated Field Operations Lieutenant is driven by the continued growth in youth-related incidents, expanding school safety responsibilities, increasing operational demand across specialty units, and the rise in critical incidents requiring coordinated response. The current lieutenants in the Special Operations Division each supervise five sergeants, which exceeds supervisory best practices and limits their ability to provide consistent oversight, strategic planning, and operational effectiveness. The Youth Engagement Unit now supports more than 25 schools and collaborates closely with the Community Action Team (CAT) on juvenile-related concerns. CAT-related workload—including group-home incidents, juvenile disturbances in parks and shopping centers, runaway and missing-youth calls, welfare checks, mental health crises, and directed patrol missions—continues to expand. The SRO program has not added new personnel, but responsibilities and community expectations have steadily increased. K9 operations, special assignments, and field deployments also require consistent leadership and coordination. Together, these dynamics have expanded the division beyond a manageable span of control, making an additional lieutenant essential to ensure safe, effective, and coordinated field operations.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position directly supports the department's strategic objectives by improving oversight and coordination of critical community-focused operations that strengthen engagement, trust, and transparency (Strengthen Community Engagement, Trust, and Transparency). Enhanced supervision of youth engagement, SRO functions, CAT deployments, K9 operations, and special assignments ensures timely, accurate, and data-driven operational decisions (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Adding a lieutenant also supports personnel development, training, and wellness by distributing leadership responsibilities more effectively, reducing supervisory overload, and providing consistent mentorship for sergeants working complex, high-stress assignments (Build a Skilled, Supported, and Resilient Workforce). Finally, improved supervisory capacity enhances the department's ability to coordinate critical incidents, address youth-related safety issues, manage directed patrol missions, and respond to emerging community needs—all of which contribute directly to public safety (Promote a Safe Community).

4. Who is Performing These Functions Now?

Currently, the two existing lieutenants oversee all field operations for youth engagement, School Resource Officers, CAT, K9, and special assignments(among other duties/units). Each lieutenant supervises five sergeants/supervisors, creating a span of control that exceeds best practices and limits the time available for strategic planning, case review, operational oversight, coordination between units, and structured support to sergeants. These units operate across varied schedules, including nights, weekends, and special-event deployments, requiring consistent oversight that is difficult to maintain with only two lieutenants. As youth-related incidents, school safety expectations, CAT deployments, and special field operations continue to grow, the existing lieutenants cannot maintain adequate operational coverage without additional supervisory support.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will continue to strain field operations, resulting in supervisory overload, slower decision-making, and inconsistent oversight across specialized units. Without an additional lieutenant, the organization will experience reduced coordination during critical incidents, diminished leadership presence in the field, and decreased capacity to support SROs, Youth Engagement, CAT, K9, and special assignments. Sergeants will receive less mentorship, fewer opportunities for development, and inconsistent guidance on complex field operations. The public may experience delayed responses to youth-related issues, school safety concerns, and community-engagement needs. As operations grow in size and complexity, the lack of sufficient supervision will diminish efficiency, weaken communication across units, and negatively impact the department's ability to provide high-quality services.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would prolong the supervisory gap and extend the period in which the existing lieutenants must manage an unsustainable span of control. This would hinder the department's ability to provide timely oversight during youth-related incidents, school emergencies, CAT deployments, and K9 call-outs—many of which occur after hours or on weekends. It would also delay improvements in training coordination, policy adherence, risk management, and leadership development. As field operations continue to expand, delayed hiring would reduce the organization's ability to maintain consistent operational direction, support sergeants effectively, and ensure cohesive responses during complex incidents. Ultimately, a hiring delay would prolong supervisory overload, impact operational readiness,

Option/Alternative: Contracting Out

Implication: Contracting is not a viable option at this level of management.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

This position would have an indirect impact on potential costs related to lawsuits, personnel issues, workplace efficiency, etc.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Police	
Position:	Police Officers - (CAT) officers - 2	
Personnel Cost:	254,808	Salaries & Benefits
Total FY27 Cost:	364,430	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
48,014	199,044	199,044

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Police Officers perform general and specialized police work involving the enforcement of laws and ordinances, protecting life and property, conducting investigations, detecting and arresting violators, effecting crime prevention, providing community services, responding to requests for assistance, or acting in some other specialized assignments of comparable responsibility. This specific assignment is responsible for addressing chronic community problems, conducting directed enforcement, and providing high-visibility policing in neighborhoods, parks, trails, shopping centers, and the downtown district. CAT officers conduct follow-up investigations, support problem-solving with residents and businesses, stabilize repeat-call locations, and carry out community engagement, crime prevention, administration, report writing, and other field-based operations that improve safety and quality of life.

2. What is Driving the Need for This Position?

The need for additional CAT officers is driven by the continued rise in youth-related incidents, chronic problem locations, community-impact calls, and after-hours disorder across Queen Creek. Analysis of FY25 and FY26 (to date) calls for service shows persistent activity in suspicious circumstances, disturbances, welfare checks, missing and runaway juveniles, drug complaints, large-party calls, and group-home-related incidents. These calls frequently cluster in the late afternoon, evening, and weekend hours—the same time window in which townwide traffic and pedestrian activity also peaks. Recent crash analysis shows that 1400 to 1800 is the highest-risk period on local roadways, with a significant spike from 1500–1600 (507 crashes) linked to school dismissal and youth movement. CAT's responsibilities often overlap with these peak hours, as juvenile disturbances, park activity, school-adjacent behavior issues, and shopping-center disorder rise concurrently with traffic congestion and community activity. The current two-officer CAT team cannot keep pace with the volume and complexity of these cases. Additional staffing is necessary to manage expanding youth-engagement responsibilities, stabilize repeat-call locations, prevent escalation of neighborhood disorder, and provide sustained coverage during the busiest operational periods.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

CAT officers directly support the Town's strategic plan by strengthening engagement and trust through visible patrols in parks, trails, schools, and shopping centers, and by responding to concerns related to juvenile behavior, disturbances, and chronic community problems (Strengthen Community Engagement, Trust, and Transparency). Their deployment is guided by data trends—including call-for-service clusters, group-home activity, peak incident hours, and patterns of afternoon youth movement—which supports efficient, evidence-based resource utilization (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Additional CAT officers reduce workload on patrol, provide more targeted follow-up on community concerns, and improve employee wellness by distributing demanding community-problem-solving responsibilities more evenly (Build a Skilled, Supported, and Resilient Workforce). Finally, CAT's proactive role in reducing disorder, addressing youth-related safety issues, mitigating large gatherings, and stabilizing high-activity corridors contributes directly to a safer and more orderly community (Promote a Safe Community).

4. Who is Performing These Functions Now?

These responsibilities are currently handled by the existing two-officer CAT team, supported intermittently by patrol officers when call load allows. The current staffing level is not sufficient to manage the growing volume of juvenile disturbances, group-home-related incidents, disturbances at parks and shopping centers, or the follow-up efforts required to stabilize repeat-call locations. Patrol officers absorb many of these calls but cannot provide the sustained presence or long-term problem-solving that a fully staffed CAT team delivers. As the Youth Engagement Unit's responsibilities expand to support more than 25 schools, CAT is increasingly relied upon to address after-hours youth and community-impact issues that fall outside of traditional SRO hours. Without additional personnel, the team cannot meet current or emerging needs.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will limit the department's ability to respond proactively to youth-related concerns, neighborhood issues, and disturbances at high-traffic community areas. Calls historically handled by CAT will continue to fall back onto patrol, increasing workload strain and reducing officers' ability to focus on emergency calls and community engagement. Without additional staffing, problem locations will continue to draw repeated calls for service, group-home incidents will receive delayed follow-up, and juvenile disturbances will escalate without consistent intervention. The afternoon and early-evening peak periods—when both crashes and youth-related disorder rise—will remain under-resourced. Public frustration may increase as the community experiences slower responses to chronic concerns, reduced visibility of officers in parks and plazas, and fewer opportunities for proactive engagement. Overall service levels will decline as operational demands continue to grow.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would prolong service gaps during the critical late-afternoon and evening hours when juvenile disturbances, group-home incidents, and community-impact calls peak. CAT officers frequently handle time-sensitive, complex, or emotionally charged situations requiring immediate follow-up and coordination with patrol, schools, social-service agencies, and community partners. Delayed staffing would reduce the department's capacity to stabilize repeat-call locations and to intervene early in youth-related issues that escalate quickly when unaddressed. It would also prolong reliance on patrol officers to cover community-impact duties during already busy call periods, limiting operational flexibility and increasing strain on existing staff. As a result, the department's ability to prevent escalation, respond

Option/Alternative: Contracting Out

Implication: Contracting would require a new IGA with another law enforcement agency. Based on current conditions and staffing levels for surrounding agencies, this alternative would be unlikely, expensive, and extremely

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

The addition of this position would result in a potential decrease in overtime costs that would have been necessary without the additional position.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Police	
Position:	Police Officer - DFR Pilot - 1	
Personnel Cost:	137,540	Salaries & Benefits
Total FY27 Cost:	232,662	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
69,801	190,854	190,854

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Police Officers perform general and specialized police work involving the enforcement of laws and ordinances, protecting life and property, conducting investigations, detecting and arresting violators, effecting crime prevention, providing community services, responding to requests for assistance, or acting in some other specialized assignments of comparable responsibility. This specific assignment is responsible for serving as a UAV Pilot within the Drone as a First Responder (DFR) program, providing rapid aerial response, real-time situational awareness, and critical operational support to officers in the field. The DFR pilot conducts remote UAV launches for in-progress emergencies, violent incidents, missing persons, juvenile disturbances, mental health crises, traffic collisions, suspicious activity, and other priority calls. Duties include monitoring live flight operations, evaluating risks, coordinating with responding units, and providing overwatch during high-risk encounters. The pilot analyzes live video feeds, identifies threats or persons of interest, supports perimeter containment, assists in locating victims or suspects, and documents flight activity consistent with FAA regulations and department policy. Additional responsibilities include maintaining UAV equipment, completing flight logs and data records, supporting training and program development, ensuring regulatory compliance, and contributing to the expansion of multi-shift DFR coverage. Through rapid deployment and real-time intelligence, the DFR pilot enhances officer safety, improves response times, and supports effective resolution of critical incidents.

2. What is Driving the Need for This Position?

The need for an additional UAV Pilot is driven by the rapid growth, proven effectiveness, and operational expansion of the Drone as a First Responder (DFR) program. Over the past six months alone, DFR has conducted 911 flights, arrived first on scene 212 times, assisted in 35 arrests, avoided 59 officer dispatches, and located 75 people or objects during critical incidents. These flights have supported a broad range of calls including violent offenses, missing persons, juvenile disturbances, mental health and welfare checks, traffic incidents, suspicious activity, property crimes, domestic disturbances, suicide threats, shootings, sexual assaults, and high-risk felony investigations. With only two full-time pilots, the program cannot sustain expanded hours, multiple-shift coverage, or reliable availability during periods when pilots are unavailable due to training, leave, court, or illness. As demand for DFR services increases—both in call volume and complexity—an additional pilot is essential to maintain consistent operational readiness, increase launch availability, and support future program growth including new launch sites and automated systems.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position directly advances all elements of the department's strategic plan. DFR strengthens community engagement and trust by providing faster, less intrusive responses, improving service quality, and enhancing transparency through real-time information sharing (Strengthen Community Engagement, Trust, and Transparency). The program has demonstrated exceptional efficiency by avoiding unnecessary officer dispatches, reducing response times, improving situational awareness, and providing data-driven support for decision-making (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Adding a UAV pilot reduces workload on patrol, enhances officer safety through overwatch capabilities, and supports overall workforce wellness by lowering risk during high-threat situations (Build a Skilled, Supported, and Resilient Workforce). Finally, the DFR program significantly enhances public safety by enabling rapid response to violent incidents, locating missing persons, supporting crisis interventions, and assisting with felony investigations, contributing to safer outcomes for both the community and officers (Promote a Safe Community).

4. Who is Performing These Functions Now?

These responsibilities are currently performed by two full-time pilots, supplemented by collateral-duty pilots from other divisions who support operations on overtime when available. This staffing model does not allow for consistent program coverage, sustained multi-shift operations, or reliable availability during periods when primary pilots are unavailable. As flight volume, call complexity, and operational expectations continue to grow, the current staffing level cannot meet the demand for daily DFR coverage or ensure adequate redundancy for this high-demand program.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will limit the department's ability to expand DFR service hours, increase launch availability, or ensure consistent coverage across morning, afternoon, and evening shifts. Operational gaps will reduce the program's ability to arrive first on scene, provide overwatch for high-risk calls, locate missing persons, and assist with violent or rapidly evolving incidents. Patrol officers will continue experiencing higher call loads and increased risk during dangerous calls where DFR support could have provided real-time intelligence. Existing pilots will face greater fatigue, higher overtime demand, and reduced availability for training or program development. Overall service levels, officer safety, and the department's ability to maximize the benefits of the DFR program will be negatively impacted.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would slow the department's ability to expand DFR coverage, increase flight hours, and support upcoming operational expectations. It would extend reliance on a small number of pilots who are already covering high-volume operations, elevating fatigue, burnout risk, and the likelihood of service interruptions. The delay would also reduce the department's ability to build pilot capacity for new launch sites and future automated systems. Because UAV pilots require extensive training—including FAA certification, DFR platform training, night-flight and remote operations training, and specialized software instruction—any delay would push back the timeline for achieving full operational capability. This would limit the department's ability to improve response times, enhance

Option/Alternative: Contracting Out

Implication: Contracting would require a new IGA with another law enforcement agency. Based on current conditions and staffing levels for surrounding agencies, this alternative would be unlikely, expensive, and extremely

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

The addition of this position would result in a potential decrease in overtime costs that would have been necessary without the additional position.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Police	
Position:	Police Officer - Traffic/Motors - 3	
Personnel Cost:	324,268	Salaries & Benefits
Total FY27 Cost:	257,461	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
63,601	193,860	193,860

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Police Officers perform general and specialized police work involving the enforcement of laws and ordinances, protecting life and property, conducting investigations, detecting and arresting violators, effecting crime prevention, providing community services, responding to requests for assistance, or acting in some other specialized assignments of comparable responsibility. This specific assignment is responsible for traffic enforcement, crash reconstruction, collision investigation, DUI investigations, community services, crash prevention, administration, report writing, and other field-based operations.

2. What is Driving the Need for This Position?

The need for additional motorcycle officers is driven by sustained increases in roadway crashes, rising traffic volumes, and expanding traffic-safety demands in Queen Creek. Since 2022, total crashes have increased nearly 30 percent, with non-injury crashes up 27.8 percent, injury crashes up 21.8 percent, and hit-and-run crashes up 46.7 percent. While the overall trend remains upward, we have seen how sustained, data-driven enforcement can prevent renewed escalation; in the past year, hit-and-run crashes decreased by 1.21 percent, non-injury crashes increased by only 0.2 percent, and injury crashes increased by 3.8 percent—demonstrating that focused enforcement is having a dramatic impact. These gains, however, are not sustainable without additional staffing that can be consistently deployed during the Town's busiest crash periods. The proposed motorcycle officers will work from 1100 to 2100, directly overlapping the three highest crash windows identified in the data—1400 to 1500 (431 crashes), 1500 to 1600 (507 crashes), and 1600 to 1700 (456 crashes)—which align with school release times, afternoon congestion, and after-work commuting patterns. With more than 300,000 daily vehicle reads recorded through Flock analytics and continued pressure on roadway infrastructure, expanding the motor unit is essential to maintain recent success, reduce collision frequency, and improve safety during the hours when crashes are most prevalent.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

Motorcycle officers directly strengthen community engagement by addressing long-standing traffic concerns, improving roadway safety, and maintaining visible enforcement in problem areas (Strengthen Community Engagement, Trust, and Transparency). Their work is guided by real-time crash analytics and deployment strategies tailored to peak collision periods, reflecting the department's commitment to evidence-based enforcement and efficient resource allocation (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Additional motors distribute workload more effectively, reduce the burden on patrol, and support employee wellness by allowing specialized officers to manage high-risk traffic enforcement and collision-response duties (Build a Skilled, Supported, and Resilient Workforce). Finally, motorcycle officers directly contribute to a safer community through proactive collision reduction, high-visibility deterrence, rapid response to crashes, and sustained oversight of the busiest traffic hours (Promote a Safe Community).

4. Who is Performing These Functions Now?

These functions are currently carried out by the existing motorcycle unit, supplemented by patrol officers and Police Support Specialists. Motorcycle officers conduct the majority of proactive traffic enforcement, school-zone operations, and targeted high-collision-area patrols. Patrol units handle most crash responses but have limited capacity to engage in sustained enforcement due to competing calls for service. As crash volume continues to rise—and peak crash hours consistently fall within the afternoon window—the current staffing level cannot maintain the targeted presence necessary to continue suppressing crash growth. Without additional motors assigned specifically to 1100–2100, enforcement during the highest-risk times will remain inconsistent.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will weaken the department's ability to sustain the enforcement efforts that have recently slowed the increase in collisions. Insufficient staffing during the critical 1400–1800 window will likely result in renewed upward trends in both injury and hit-and-run crashes as roadway volume continues to increase. Patrol officers will shoulder more collision-response and traffic-complaint duties, reducing availability for proactive policing and community engagement. Public frustration regarding speeding, aggressive driving, and collision frequency may rise, and the department's capacity to respond quickly to injury crashes, manage school-zone safety, and mitigate high-risk driving patterns will be limited. Overall service quality, roadway safety, and the department's ability to maintain momentum in traffic-risk reduction will be compromised.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would limit the department's ability to reinforce and expand the positive stabilization trends observed over the past year. Without additional motors, the department cannot reliably staff the 1100–2100 period where the majority of the Town's 2,000+ afternoon crashes occur annually. Motorcycle officers require extensive training before operating independently, meaning any delay pushes effective deployment further into the future and risks losing the progress made in reducing crash growth. As traffic volumes continue increasing, enforcement gaps would widen, collision frequency may begin rising again, and existing motorcycle officers would face increased workload, fatigue, and operational strain. A delay would impede the Town's ability to proactively manage roadway safety,

Option/Alternative: Contracting Out

Implication: Contracting would require a new IGA with another law enforcement agency. Based on current conditions and staffing levels for surrounding agencies, this alternative would be unlikely, expensive, and extremely

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

The addition of this position would result in a potential decrease in overtime costs that would have been necessary without the additional position.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Police	
Position:	Police Sergeant - SVU - 1	
Personnel Cost:	173,604	Salaries & Benefits
Total FY27 Cost:	324,285	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
71,101	253,184	253,184

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Sergeants are responsible for the first-line supervision of personnel engaged in a wide range of law enforcement services. Assignments may include patrol, traffic, tactical or field operations, criminal investigations, threat mitigation, task force coordination, community services, crime prevention, administration, school resource functions, training, internal oversight, and various specialized support roles. This specific assignment will serve as the supervisor for the Special Victims Unit (SVU), providing leadership, direction, and oversight for detectives who investigate sensitive and complex cases such as sexual assault, physical abuse, child exploitation, missing and endangered children, vulnerable adult offenses, and other specialized crimes. The SVU Sergeant will ensure that detectives conduct comprehensive investigations, including digital-forensic analysis, detailed victim and witness interviews, crime-scene processing, and coordinated efforts with medical professionals, advocacy groups, and social-service partners. The supervisor will manage case assignments, review investigative work for accuracy and legal sufficiency, provide guidance during high-risk incidents, and coordinate with regional, state, and federal agencies to identify offenders and protect victims. This position also plays a critical role in supporting detectives as they handle emotionally challenging cases, ensuring trauma-informed practices, professional development, and wellness considerations. Through strong leadership and multidisciplinary collaboration, the SVU Sergeant ensures that serious and sensitive crimes are investigated thoroughly, compassionately, and in a manner that promotes safety and justice for vulnerable populations.

2. What is Driving the Need for This Position?

The need for an additional SVU Sergeant is driven by steady increases in complex, sensitive, and high-risk investigations, combined with a supervisory span of control that has exceeded best practices for a unit of this nature. The current SVU Sergeant supervises eight detectives, even though specialized investigative units that handle sexual assaults, child exploitation, trafficking cases, missing juveniles, and group-home-related incidents ideally require a span of control closer to four to six personnel. The addition of this new sergeant will allow for a more appropriate distribution of workload by supervising three detectives and a victim services specialist, while the existing sergeant will retain six detectives. The rising caseload—including missing persons, runaways, sexual assaults, molestations, child abuse cases, mental-health crises, ICAC investigations, human trafficking cases, and calls from group homes—requires intensive oversight, case review, digital-forensic coordination, and multidisciplinary engagement that cannot be effectively managed by a single supervisor. As these cases are time-sensitive, legally complex, emotionally demanding, and require trauma-informed approaches, additional supervisory capacity is essential to ensure quality investigations, timely response, and appropriate support for both victims and detectives.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position directly advances the department's strategic goals by improving the supervision, consistency, and quality of investigations involving the Town's most vulnerable victims (Strengthen Community Engagement, Trust, and Transparency). Enhanced supervisory oversight ensures the use of modern investigative practices, accurate documentation, digital-forensic coordination, and timely case review, demonstrating a commitment to innovation and data-driven operations (Enhance Operational Efficiency Through Innovation and Data-Driven Practices). Adding a sergeant also supports the health and resilience of the investigative workforce by distributing high-stress, emotionally taxing cases more equitably and providing detectives with improved leadership, mentorship, and wellness support (Build a Skilled, Supported, and Resilient Workforce). Finally, stronger supervision directly improves public safety by ensuring thorough investigations, better coordination with allied agencies, timely processing of evidence, and more effective intervention in cases of sexual assault, child exploitation, trafficking, and other high-risk crimes (Promote a Safe Community).

4. Who is Performing These Functions Now?

All supervisory responsibilities for the SVU—including oversight of eight detectives, case review, digital forensic supervision, multidisciplinary coordination, response to major incidents, and after-hours call-outs—are currently performed by a single sergeant. While the sergeant provides capable leadership, the size and complexity of the unit have expanded beyond what one supervisor can effectively manage. This creates challenges in maintaining investigative quality, ensuring timely case review, supporting trauma-informed victim response, and providing adequate mentorship and wellness oversight for detectives handling intensely sensitive cases. The current structure does not allow the sergeant to consistently meet the growing administrative, legal, and operational demands placed on the SVU without other assistance.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will continue to strain SVU operations and limit the department's ability to provide timely, high-quality investigations for sensitive and complex cases. A single sergeant overseeing eight detectives cannot adequately review cases, manage digital evidence workflows, triage high-risk investigations, or ensure compliance with legal and procedural requirements. This can lead to delays in victim interviews, digital-forensic analysis, case progression, and coordination with partner agencies. Detectives will continue facing heavy caseloads with limited supervisory availability, increasing the risk of burnout, secondary trauma, and inconsistent investigative outcomes. The public may experience slower responses to sexual assaults, child abuse, missing juveniles, trafficking cases, and other incidents requiring immediate attention. Overall, service levels and investigative quality will decline as demands outpace supervisory capacity.

Option/Alternative: Delay Hiring of Position

Implication: A delay in hiring would prolong the supervision gap and extend the workload challenges faced by the current SVU Sergeant. As the only supervisor for eight detectives handling high-risk, legally complex, and emotionally taxing cases, the workload would remain unsustainable. This position requires extensive preparation and onboarding, including supervisory training, case-management system training, and an in-depth orientation to SVU operations, all of which take time to complete. Any delay extends the period during which the unit lacks sufficient leadership to manage complex case reviews, coordinate digital evidence, provide after-hours oversight, and support detectives working sensitive investigations. This can result in slower case progression, reduced investigative quality, increased risk of missed details in legally sensitive cases, and decreased support for victims. It also heightens the strain on detectives and increases the likelihood of burnout, ultimately diminishing the department's ability to meet community

Option/Alternative: Contracting Out

Implication: Contracting is not a viable option based on the unique needs of this unit.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

This position would have an indirect impact on potential costs related to lawsuits, personnel issues, workplace efficiency, etc.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Fire and Medical	
Position:	40hr Battalion Chief(3 FTEs)	
Personnel Cost:	659,326	Salaries & Benefits
Total FY27 Cost:	1,202,914	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
466,070	736,844	736,124

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

To provide program management level oversight and supervision within the major divisions within the Queen Creek Fire and Medical Department; Operations, Training, Support Services and Emergency Medical Services. These positions will focus on direct public-facing areas of the major divisions and have a direct correlation in both serving the public and maintaining staff in a ready state. Currently, within the fire and medical department a battalion chief is assigned to the Support Services Division and is "down-staffing" a vacant Deputy/Assistant Chief position and providing program management and supervision needed for this division. The addition of these three additional positions would perform the management and supervision of a chief officer but related to the specific divisions they are assigned to.

2. What is Driving the Need for This Position?

"Down-staffing" a Deputy/Assistant Chief position with a Battalion Chief as well as a Battalion Chief on light duty, has proven to be very successful. This has allowed for a more focused approach in managing a department division along the specific needs of that division versus the current practices of having an Assistant Chief perform these duties and not focusing on more strategic and managerial initiatives for the organization. Ultimately, with the goal of a reclassification of these positions to Division Chiefs, another layer is created in the organization and will allow the Division Chiefs, instead of the Assistant Chiefs, to supervise the Battalion Chiefs creating a more effective organization as growth continues to be a major factor when compared to the number of personnel and the work required within the Queen Creek Fire and Medical Department.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

In terms of "providing fire services to Queen Creek", new fire station design/construction, apparatus purchases, and a multitude of program management responsibilities will be on going and requires additional staff. Adding this layer of Battalion Chiefs to manage the major projects would support the additional staff needs and provide strong oversight. The ETS program has extensive needs to ensure that the expansion of the program meets state and federal laws for compliance and billing and compliance with our CON. Patient transports are higher than anticipated, this equates to additional work in all areas associated with the ETS program. Adequate preparations for hostile events within our borders and liaisoning with QCPD is an area that cannot be overlooked in Queen Creek. The new Support Services building will have extensive on going needs for training, fleet maintenance and logistical/warehousing duties. Queen Creek Fire and Medical is still actively pursuing training ten percent of our population in "hands only" CPR and increased attention is needed in the area. All of these examples are high profile duties and assignments assigned to the positions requested. There are many other lower profile duties that will be handled as well and thus freeing up Assistant Chiefs to assume more of a strategic role instead of being task-oriented.

4. Who is Performing These Functions Now?

Currently, Assistant Chief's are handling this level of management. With the substantial growth within the Town and the future addition of personnel this is not efficient or effective for the organization. Assistant Chiefs need to have a more strategic/ planning rule within the organization. Again, adding this layer creates a more effective organization has growth continues to be a major factor when compared to the number of personnel and the work required.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

These divisions within the Queen Creek Fire and Medical Department would not have the adequate supervisory/managerial personnel needed as the department and town continues to grow. The lack of additional staff is recognized currently as a weakness and needs to be strengthened. Our citizens have come to expect a high level of service from the Queen Creek Fire and Medical Department and without these positions many of the public-facing programs and services will not be able to meet the expectations from the public.

Option/Alternative: Delay Hiring of Position

Implication: As stated above, the lack of additional staff is recognized currently as a weakness and needs to be strengthened. Our citizens have come to expect a high level of service from the Queen Creek Fire and Medical Department and without these positions many of the public-facing programs and services will not be able to meet the expectations from the public.

Option/Alternative: Contracting Out

Implication: Contracting out is not an option

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Fire & Medical	
Position:	Management Support Technician	
Personnel Cost:	103,437	Salaries & Benefits
Total FY27 Cost:	111,802	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Public Safety Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
2,770	109,032	108,792

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

The Management Support Technician will provide essential administrative and operational support to the Fire Department, primarily focusing on managing personnel schedules, handling payroll processes, assisting with financial management tasks, and offering broad administrative support to the leadership team. The role will also involve responding to public inquiries, coordinating departmental programs and projects, and ensuring the smooth functioning of various office functions that support the daily operations of the department. This position is critical to maintaining efficient workflows and enabling the department to scale effectively as it grows.

2. What is Driving the Need for This Position?

The need for the Management Support Technician position stems from the increasing complexity of managing firefighter schedules, as the department grows and new stations and personnel are added. As the department expands, payroll and financial management tasks have become more time-consuming, requiring dedicated oversight to ensure accurate tracking of hours, overtime, and expenses. With the department poised for future growth, including the addition of new stations and staff, this role will provide essential support to optimize operations, ensure efficient resource allocation, and help the leadership team focus on strategic initiatives. This position is crucial for maintaining smooth day-to-day operations and supporting the department's continued expansion.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

The Management Support Technician position directly aligns with the department's corporate strategic goal of Effective Government by enhancing operational efficiency, improving resource management, and ensuring that administrative functions run smoothly. As the department grows, this role will streamline complex scheduling, payroll, and financial tasks, enabling leadership to focus on high-priority projects and long-term strategic objectives. By improving the accuracy and efficiency of day-to-day operations, the position supports transparency, accountability, and responsiveness. Additionally, as the department prepares for future expansion, this position will contribute to a more scalable and sustainable organizational structure, ensuring that the department can continue to meet the needs of the community in a cost-effective and efficient manner.

4. Who is Performing These Functions Now?

Currently, one Management Support Technician is performing these tasks, but the volume of work has significantly increased as the department grows. This individual is currently handling a wide range of responsibilities, including firefighter scheduling, payroll processing, financial management, and administrative support for leadership. However, due to the expanding scope of operations and an increasing number of personnel, this technician is overwhelmed and unable to effectively manage the workload while also fulfilling other critical tasks. Adding another position will help distribute the workload, ensure timely completion of essential functions, and provide much-needed support for the growing department.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Not filling this position will continue to strain existing staff and impact service levels. The current Management Support Technician is overwhelmed, leading to potential delays in scheduling, payroll, and financial management, as well as slower response times to public inquiries. This can result in errors, lower staff morale, and reduced productivity. Without additional support, the department risks compromising service quality and its ability to effectively scale to meet the growing needs of the community.

Option/Alternative: Delay Hiring of Position

Implication: This position could be delayed, but efficiencies may not be realized.

Option/Alternative: Contracting Out

Implication: Contracting is an option but not optimal.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

No.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Utilities - Water and Wastewater	
Position:	Senior Project Manager	
Personnel Cost:	181,327	Salaries & Benefits
Total FY27 Cost:	203,167	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Water and Wastewater Fund	

FY 2027		FY 2028
One-Time	Recurring	Recurring
9,230	193,937	193,937

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Responsible for performing work and activities related to the approval of engineering plans, plan design, review of large-scale projects, coordination of reviews involving multiple departments or agencies. Provides high-level professional project management services, direction and guidance for the Town's construction of water and wastewater facilities. An employee of this class is expected to resolve problems of a high professional and technical nature when necessary. Involvement will also provide technical guidance to both internal and external customers.

2. What is Driving the Need for This Position?

This supplemental request outlines the critical need for a dedicated Project Manager within the Utility Service Department (USD). The USD requests approval to augment the Town's utility departments project management staff in order to maintain our current level of service, increase efficiencies, and allow room for growth. There is also an ever-increasing number, scale, and complexity of capital improvement projects exceeding the capacity of the current staff's availability and involvement. This new role will enhance operational efficiency, ensure project timelines and budgets are met, improve stakeholder communication, and mitigate significant risks to public services.

Our current operation model distributes project management responsibilities among staff who also juggles the management of day-to-day operations. Currently the USD has one (1) Principal Engineer Manager who completes complex engineering work for the department, one (1) Sr. Project Manager that provides heavy input and time into the Town's wastewater pretreatment program with LG, Greenfield Water Reclamation Plant (GWRP) expansion and other related GRWP wastewater projects, and one (1) contract employee who participate heavily in project management activities related to tanks & wells and water agreements.

This new position will assist in the Utility Department's plan review process, which will allow the Town to more quickly review plans and proposed improvements that are sufficient to meet the Town's short term and long-term goals. The position will unburden the existing project manager from other tasks and help provide more time in ensuring the pretreatment program is accurate and that our sewer system is functioning properly with constituent monitoring along with accurate flow analysis. Also, the position will improve CIP implementation as the department is currently managing a significant number of projects. The new Project Manager will be present in all design reviews of small in-house type projects and will provide technical assistance to improve plan review quality. Adding an additional project manager will increase the overall efficiency of the division and will free up time for the Principal Engineer (supervisor) to provide more time for organization and process metrics. Also, it will aid the supervisor to put more focus on water/sewer system management and associated budget review.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position supports: Goal 3.1 establishing a diversified water resource portfolio, including non-groundwater sources and Goal 3.2 provide uninterrupted utility services to all of the Town's water and wastewater customers.

4. Who is Performing These Functions Now?

Current duties are currently being fulfilled between current Utility Engineering/Inspection staff to the best of their ability. However, existing staff will not be able to keep up with the current and projected work loads.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Current staff will continue to perfor these duties to the best of their ability. However, the Town risks not being able to keep up with work loads and not meeting project deadlines. This could affect the Town's ability to provide services as needed.

Option/Alternative: Delay Hiring of Position

Implication: The longer this position is delayed, the more staff and projects fall behind. Delaying this position will also increase employee burn-out and priortization struggles while leaving necessary work unattended. It may also prevent effectively supporting goals outlined in the Corporate Strategic Plan.

Option/Alternative: Contracting Out

Implication: ongoing without an expiration date. Additionally, contracting these services could result in costs doubling and tripling in some areas.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

There will not be expense reductions with additional staffing.

Enter reduction amount here as a negative number: 0

Position Analysis by Department

Department:	Utilities - Water	
Position:	Water Resource Specialist	
Personnel Cost:	161,988	Salaries & Benefits
Total FY27 Cost:	173,278	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Water Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
3,580	169,698	169,698

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

Positions assigned to this class are responsible for coordinating, planning, analyzing, and researching for the Town's water resources program and related activities. This classification also assists the Water Resources Program Manager in the implementation of the program and related activities to ensure the Town has the proper water resources to meet water production demands of all water and wastewater service area customers.

2. What is Driving the Need for This Position?

Harquahala Purchase, ADAWS application, Ag to Urban Program and expansion of water resource portfolio and its impacts on the Annual Report.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position will help us in our water resources goals of reducing dependence on local groundwater supplies and become a designated water provider. This is related to strategic goal Secure Future: KRA Environment

4. Who is Performing These Functions Now?

Nicole Sonnenburg, Water Resources Program, Chris Connor, Deputy Utilities Director, Marc Skocypec, Utilities Director, Paul Gardner, Water Resources Director.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Current staff performing these functions will continue to perform these function however, the workload is beyond their current capacity so certain projects and goals may end up receiving a lower priority and be delayed.

Option/Alternative: Delay Hiring of Position

Implication: Staff will continue to perform functions but projects may be delayed.

Option/Alternative: Contracting Out

Implication: The functions are for multi year projects and annual tasks that do not end. Contracting out is not a viable option for these functions.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

There will not be expense reductions with additional staffing.

Enter reduction amount here as a negative number: 0

TOWN OF QUEEN CREEK
ARIZONA

Position Analysis by Department

Department:	Utilities - Water	
Position:	Utility Technicians - Repairs (2)	
Personnel Cost:	205,915	Salaries & Benefits
Total FY27 Cost:	294,959	Includes Salaries, Benefits, Supplies, and related Capital
Funding Source:	Water Budget	

FY 2027		FY 2028
One-Time	Recurring	Recurring
70,360	224,599	224,599

1. Overview of This Position's Duties/Responsibilities (what will this person do?):

These positions will support the current repair and maintenance division. These are entry level positions that will not require a CDL and these technicians will assist with emergency repairs, installations, and valve & fire hydrant maintenance. As the Town's water infrastructure continues to grow, the need for maintenance also increases. These additional FTEs will allow the Utilities Department to maintain current service levels as well as proposed additional work loads.

2. What is Driving the Need for This Position?

With the exponential growth and aging of the current water system, needs for repair and maintenance of the system will continue to grow. Staff levels will need to increase to keep up with the growth and aging of the system.

3. Describe How This Relates to Your Corporate Strategic Plan Goals.

This position will support Goal 3.2 of the Corporate Strategic Plan by providing uninterrupted utility services to all of the Town's water and wastewater customers.

4. Who is Performing These Functions Now?

These functions are currently being performed on an as needed basis by existing Utility Specialists. We have a total of 16,050 gate valves in the distribution system and 6,200 fire hydrants. 920 gate valves have been exercised so far this year, and 46 fire hydrants have received maintenance. Our goal is to exercise 35 valves per day and perform maintenance on 25 fire hydrants per day. With the current staffing, we are falling short on this goal and these additional FTEs will help get us closer to our goal. The Department's priority has been on distribution system repairs, new installations, and construction projects that have critical deadlines. Being able to perform maintenance on valves and hydrants more regularly will keep costs down on repairs, as we will be able to identify infrastructure in need of repair or replacement. Work can be performed in house in a timely manner and within a reasonable budget versus having an emergency and hiring a contractor to do the work at a much higher cost.

5. What is the Impact on Service Levels/Public/Existing Staff of Not Filling This Position?

Current staff will continue to perform these jobs to the best of their ability. However, they will not be able to keep up with the current and projected work loads. As the water system grows, the need to cover more repairs and maintenance also grows. Without the ability to keep current on maintenance and repairs of the system , outside contracted services to cover emergencies will increase significantly, customer satisfaction scores will drop and outages will increase.

Option/Alternative: Delay Hiring of Position

Implication: distribution system will continue to see negative impacts due to the lack in prioritization on maintenance. The current valve and hydrants crew does not have the man power to keep up with the maintenance.

Option/Alternative: Contracting Out

Implication:

Contracting these services out would result in a 300% increase in costs. Additional staff would be needed to manage the contracted staff.

6. Will there be any expense reductions recognized by this additional staffing (OT, Contractual Services, etc.)?

While there will be no current reduction, if these positions are not filled, management may be forced to hire a contractor to assist with maintenance or other projects. Each repair or maintenance project that staff is not able to complete internally can cost $100k - $300K on average. If staff are not able to stay on top of maintenance, the department will see an increase in repair costs and shut downs.

Enter reduction amount here as a negative number: 0

FY 2026/27 SUPPLEMENTAL REQUESTS

#	Fund	Dept	Dept Name	Request Name	Department Total Amount	One-Time	Ongoing	Revenue-Offset
1	401	0700	PW - HURF	Ash Creek Paver Median Street Light Project	300,000	300,000	-	-
			TOTAL PUBLIC WORKS		**300,000**	**300,000**	**-**	**-**
				SUBTOTAL OPERATING BUDGET	**300,000**	**300,000**	**-**	**-**
2	220	2120	Water - Engineering	Water Modeling Software	260,000	200,000	60,000	-
			TOTAL UTILITIES		**260,000**	**200,000**	**60,000**	**-**
				GRAND TOTAL	**560,000**	**500,000**	**60,000**	**-**

TOWN OF QUEEN CREEK
ARIZONA

Town of Queen Creek Supplemental/CIP O&M Budget Request FY 27

1

Department: Public Works - HURF

Department # 700 Contact Name Jan Martin/Julian Dresang

Request Title: Ash Creek Paver project

Strategic Priority: Superior Infrastructure

☑ New Program
☐ Enhanced Program

Key Results Area (KRA)of the Corporate Strategic Plan

- ☐ KRA 1: Financial Stability
- ☐ KRA 2: Intergovernmental Relations
- ☐ KRA 3: Council Leadership Roles
- ☐ KRA 4: Public Safety
- ☐ KRA 5: Community Involvement
- ☐ KRA 6: Environment
- ☐ KRA 7: Land Use/Economic Development
- ☑ KRA 8: Capital Improvement Program
- ☐ KRA 9: Technology
- ☐ KRA 10: Image & Identity

Explain need for request:

Request inclusion of a new project in the upcoming budget cycle to permanently address ongoing maintenance, safety, and operational issues associated with decorative pavers on 220th Street within the Ash Creek subdivision.

The decorative concrete pavers at the Ash Creek entry and along 220th Street were installed when the roadway was private. Upon acceptance of 220th Street as a public collector, the Town inherited responsibility for this infrastructure. Current interim direction relies on monthly third-party inspections and spot repairs. Despite this, occasional incidents continue to occur due to dislodged pavers, creating vehicle control hazards and increasing liability exposure. The HOA has requested to preserve aesthetics via stamped concrete accents.

Proposed Scope.

- Remove the entrance pavers and three decorative circles and replace with standard asphalt pavement consister with a collector roadway (3" AC over 10" ABC).
- Current change of scope excludes the following: $700K Concurrently correct the median and entry ligh configuration at Ocotillo. The existing median forces a northbound left/thru lane and has generated requests to reconfigure turning movements. Rebuilding the entrance provides a cost-effective opportunity to remove the median, simplify striping, and relocate the light to improve operations.

How will this request affect the current service level?

This project eliminates a known property risk associated with dislodged decorative pavers, reducing the likelihood of incidents and the need for reactive response by Town staff. By replacing the pavers with a standard asphalt section appropriate for a collector roadway, the Town converts a high-maintenance feature into a longer-lasting asset. This approach significantly reduces ongoing inspection and repair costs while lowering liability exposure. In addition, the project improves intersection operations and lane clarity for motorists.

What is the impact if request is not approved?

The community has been requesting this improvement for several years, and the issue arises every year. There is a history of dissatifaction with the timing of Town maintenance.

Describe how this relates to your corporate strategic plan goals.

Superior Infrastructure

What other options/alternatives are available to address this concern?

Continue a program of monthly inspections and replace pavers as-needed. Due to the custom nature of the pavers, ongoing maintenance is more complex and the custom-made paver replacements must be manufactured. We keep a pallet of material at our yard to address the long-lead time.

1

Budget Impact of Request (automatically updates once detail sheets are completed)

	One-Time Cost	Ongoing Cost	Expenditure Reduction/ Revenue Offset	Total Impact
Requested Program Expenses	$ 300,000	$ -	$ -	$ 300,000
Requested Equipment Expenses	$ -	$ -		$ -
Total Budget Impact	$ 300,000	$ -	$ -	$ 300,000

Budget Notes

☐ Approved As Requested ☐ Approved as Modified:

Town of Queen Creek Supplemental/CIP O&M Budget Request FY 27

2

Department: Utilities Department

Department # 2120 Contact Name Ray Moyers

Request Title: Water Modeling Software

Strategic Priority: Secure Future

☐ New Program
☑ Enhanced Program

Key Results Area (KRA)of the Corporate Strategic Plan

- ☐ KRA 1: Financial Stability
- ☐ KRA 2: Intergovernmental Relations
- ☐ KRA 3: Council Leadership Roles
- ☐ KRA 4: Public Safety
- ☐ KRA 5: Community Involvement
- ☑ KRA 6: Environment
- ☐ KRA 7: Land Use/Economic Development
- ☐ KRA 8: Capital Improvement Program
- ☐ KRA 9: Technology
- ☐ KRA 10: Image & Identity

Explain need for request:

Utilities requires a dedicated hydraulic modeling platform to support accurate water distribution system analysis, operational planning, and engineering decision making. Utilities currently contracts a 3rd party engineering firm to do this for them. Owning the necessary software and processes involved in hydraulic modeling will allow us to perform hydraulic simulation and scenario modeling, fire flow analysis, water quality modeling, calibration and optimization capabilities, and critical and outage impact anlysis without the need of a 3rd party engineering firm.

How will this request affect the current service level?

Approval of this request will improve service levels by enabling staff to model and validate system performance to proactively identify pressure and capacity constraints, support fire flow verification and planning, evaluate the impact of shutdowns and main breaks, accurately plan for CIP projects and system growth, and reduce response time during operational events. Utilities currently spends hundreds of staff hours each year supporting and waiting on 3rd party hydraulic modeling; purchasing modeling software in-house will reduce delays and allow faster operational and planning decisions.

What is the impact if request is not approved?

If the request is not approved, the Town will remain limited to GIS data and visualization tools without the ability to run true hydraulic simulations. Key impacts include: reduced ability to validate pressure, flow, and performance, slower and less informed decision making during outages and emergency events, increased reliance on manual assumptions and consultant modeling, and difficulty forecasting system performance and prioritizing improvements.

Describe how this relates to your corporate strategic plan goals.

Software supports: Goal 3.1 establishing a diversified water resource portfolio, including non-groundwater sources and Goal 3.2 provide uninterrupted utility services to all of the Town's water and wastewater customers.

2

What other options/alternatives are available to address this concern?

1. Continue with ArcGIS as our sole mapping utility. 2. Continue to rely on a 3rd party to perform hydraulic modeling.

Budget Impact of Request (automatically updates once detail sheets are completed)

	One-Time Cost	Ongoing Cost	Expenditure Reduction/ Revenue Offset	Total Impact
Requested Program Expenses	$ 200,000	$ 60,000	$ -	$ 260,000
Requested Equipment Expenses	$ -	$ -		$ -
Total Budget Impact	$ 200,000	$ 60,000	$ -	$ 260,000

Budget Notes

☐ Approved As Requested ☐ Approved as Modified:

376

TOWN OF QUEEN CREEK
NEW FTE & NON-FTE VEHICLE/EQUIP (FLEET REPORT) - FY 26/27

Req #	Fund	Dept	Dept Name	Model Requested	New FTE Request	Vehicle cost (estimated)
	401	220	Streets	2500 CC 4WD truck - Streets Spec (2)	Yes	$170,000
			Traffic	Vehicle - Traffic Analyst	Yes	$60,000
			Total Public Works			**$230,000**
		2180	Utilities-Wells	1500 CC 4WD-Utility Tech Repairs (M Johnson to use Swap #67)	Yes	$65,600
			Total Utilities			**$65,600**
	447	904	Fire	1500 LT CC 4WD Short Bed/ w/dback covers-RED (Reclass BC)	Yes	$64,000
				1500 LT CC 4WD Short bed w/dback covers-RED (Bat Chiefs) (3)	Yes	$192,000
			Total Fire			**$256,000**
	*Police requests included in FY26 budget, due to long lead order timeline					
			Total Police			**$0**
				Total - New FTE supplemental related	***5***	**$551,600**
				Total - Non-FTE supplemental related	***0***	**$0**
				Grand Total		**$551,600**

TOWN OF QUEEN CREEK
VEHICLE REPLACEMENT (FLEET REPORT) - FY 26/27

Veh #	Year	Make	Model	Class	New Replacement Vehicle	Estimated replacement cost
DEPARTMENT : PUBLIC WORKS						
DIVISION : FLEET						
275	2004	Toyota	FORKLIFT/7FGU32	FORKLIFT	TOYOTA FORKLIFT	$50,000
DIVISION : STREETS						
T035	2012	PJ	Dump trailer	Trailer	DUMP TRAILER	$16,000
107	2016	CHEVROLET	2500 CC	3/4 TON 4X4	2500 CC 4WD TRUCK	$85,000
110	2015	International	4300/600 TYMCO	Street Sweeper	TYMCO 600	$400,000
DIVISION : Environmental						
170	2015	CHEVROLET	1500 DC SWB	1/2 TON	1500 CC 4WD TRUCK	$70,000
					Sub-Total	**$621,000**
DEPARTMENT : DEVELOPMENT SERVICES						
16	2014	CHEVROLET	1500 DC SWB	1/2 TON	Traverse	$55,000
					Sub-Total	**$55,000**
DEPARTMENT : COMMUNITY SERVICES						
DIVISON : GROUNDS						
602	2017	JOHN DEERE	GATOR TX	UTV	KUBOTA HDX	$45,000
603	2018	John Deere	Gator 4X2	UTV	KUBOTA RTV520	$25,000
607	2018	JOHN DEERE	GATOR HPX615E	UTV	KUBOTA RTV520	$25,000
T011	2006	CEQUENT	PRESSURE WASHER	TOWABLE EQUIP.	PRESSURE WASHER TRAILER	$20,000
T032	2008	AZ SPRAY EQP.	200 GAL SPRAYER	SPRAYER	300 GALLON SPRAYER TRAILER	$20,000
DIVISON : Administration						
165	2019	CHEVROLET	1500 DC SWB	1/2 TON	1500 CC 4WD TRUCK	$70,000
166	2019	CHEVROLET	COLORADO	1/4 TON	1500 CC 4WD TRUCK	$70,000
DIVISON : PARK RANGERS						
164	2022	CHEVROLET	2500 DC SWB 4X4	3/4 TON 4X4	1500 CC 4WD truck	$80,000
					Sub-Total	**$355,000**
DEPARTMENT : UTILITIES						
DIVISON : Distribution/Wells						
50	2016	CHEVROLET	2500 UTILITIES	3/4 TON	2500 CC 4WD UTILITY BED TRUCK	$83,0(

TOWN OF QUEEN CREEK
VEHICLE REPLACEMENT (FLEET REPORT) - FY 26/27

Veh #	Year	Make	Model	Class	New Replacement Vehicle	Estimated replacement cost
51	2016	CHEVROLET	2500 FLATBED	3/4 TON 4X4	2500 CC 4WD UTILITY BED TRUCK	$83,000
DIVISON : GIS/Blue Stake						
24	2017	TOYOTA	TACOMA	1/4 TON	1500 CC 4WD TRUCK	$65,000
DIVISON : Engineering/Inspections						
72	2014	TOYOTA	PRERUNNER P/U	1/4 TON	1500 CC 4WD TRUCK	$ 65,000
					Sub-Total	**$296,000**
DEPARTMENT : CIP						
7	2016	CHEVROLET	1500 DC SWB	1/2 TON	1500 CC 4WD TRUCK	$ 65,000
					Sub-Total	**$65,000**
DEPARTMENT : FIRE						
450	2015	2500 CC SWB 4X	2500 CC SWB 4X4	3/4 TON 4X4	2500 CC 4WD LT TRUCK	$ 152,000
451	2015	1500 DC SWB	1500 DC SWB	1/2 TON	1500 CC 4WD LT TRUCK	$ 115,000
453	2019	1500 DC SWB	1500 DC SWB	1/2 TON	1500 CC 4WD LT TRUCK	$ 115,000
					Sub-Total	**$ 382,000**
DEPARTMENT : POLICE						
					*Police replacements included in FY26 budget, due to long lead order timeline	
					Sub-Total	**$ -**
					Replacement Total	**$1,774,000**

TOWN OF QUEEN CREEK
ARIZONA

TO: **BUDGET COMMITTEE**

THROUGH: **BRUCE GARDNER, TOWN MANAGER**

FROM: **KIM NISHIHARA, VOLUNTEER COORDINATOR**

RE: **FY 2026/27 NON-PROFIT FUNDING APPLICATIONS**

DATE: **JANUARY 22, 2026**

The FY 2026/27 Applications for Non-Profit Funding are included in this section for your consideration.

In February 2014, the Town Council established a policy stipulating that a portion of General Fund expenditures be allocated to fund non-profit agency requests for both monetary and in-kind services. The funding level established for FY 2026/27 is approximately $60,000. The Town received requests from nine (9) agencies totaling $92,037 ($57,150 in monetary requests, and $34,887 for in-kind services).

The recommended awards total is $50,300 ($25,000 in monetary; $25,300 for in-kind services). A summary sheet follows this memo showing the breakout by agency.

The remaining amount of $9,700 after monetary and in-kind requests were calculated is recommended to be refunded to the Town's General Fund, as the total amount remaining exceeded the recommended amount to be allocated.

A Town staff committee was created in FY2023/24 to provide non-profit funding recommendations to the Town Council Budget Committee using an experience-based, qualitative approach. The Town staff committee will continue to meet on an annual basis as needed to review non-profit applications, and provide the Town Council Budget Committee with recommended non-profit funding allocations.

The Town staff non-profit review committee traditionally considers monetary requests first, encouraging agencies to organize and staff their own events and activities. In-kind services are traditionally considered only for use in renting space at Town facilities for regularly scheduled meetings and/or events. Additionally, the committee does not recommend approval of funding requests from prior recipients for additional programs that have not been requested or funded in past years, to uphold the Town's policy of maintaining the status quo of current service offerings.

Following are the guidelines used by the staff non-profit review committee. The guidelines were first approved by the Town Council Budget Committee in FY2019/20, and have been updated each subsequent year to align with current Town policies. The FY 2026/27 review guidelines are included below for Town Council Budget Committee consideration.

1. Applicant must use funds allocated by the Town to directly serve the citizens of Queen Creek.
2. Applicant should identify the name of the Town Council member who invited them to apply for funding from the Town (if applicable).
3. Prior recipients seeking to re-apply must provide close-out attendance and financial records to the Town, displaying how funds allocated by the Town were used.
4. In-kind-service requests for Town staff involvement in applicant's events, ongoing activities, and services provided by the applicant are not recommended for approval.
5. Monetary requests for applicant's personnel costs are not recommended for approval.
6. Monetary requests for the purchase of land and/or buildings by applicant are not recommended for approval.
7. For event support requests, Monetary or In-Kind-Service sponsorship requests should be specific to equipment and materials.
8. Late and/or incomplete submissions are not recommended for approval.
9. Awarded non-profit agencies are asked to submit a brief final report of closeout attendance, financial records and copies of any publicity.

The San Tan Historical Society was removed from the non-profit process in FY 2019/20, and will continue to be recognized by the Town of Queen Creek through an established contractual agreement.

Following is an overview of the recommended monetary and in-kind services funding for each FY 2026/27 non-profit applicant.

<u>Mental Health Services & Community Outreach</u>

1. Hoofbeats with Heart – equine-facilitated learning & hippotherapy scholarships
   Recommendation: partial monetary funding of $5,000
   - Ensure Queen Creek residency for funds allocated to ten scholarship recipients
   - Track Queen Creek veterans and teens served (if applicable)

2. Rotary Club – "Run for Resilience" event that furthers other public programming
   Recommendation: full monetary funding of $5,000
   - Partner with high schools and teen-specific mental health organizations
   - Track Queen Creek residents
   - Include community outcomes and testimonials on how the event and subsequent programs had an impact on destigmatizing mental health and promoting awareness

- April/May 2027 at Horseshoe Park & Equestrian Centre contingent on availability of date

3. The Hope Foundation – financial support for therapy sessions for families
Recommendation: no monetary funding
    - Application incomplete; no break out budget of how funds will be used; unclear how Queen Creek residents specifically would benefit, focus on application was on Arizona-wide
    - Attend the Town's grant writing workshop

Veteran Services

4. American Legion Post #129 – veterans' assistance office space & support services
Recommendation: full in-kind funding of $3,000 for office space and $4,000 for the JROTC event at Horseshoe Park & Equestrian Centre
Recommendation: partial monetary funding $1,500 for two Boys State student scholarships
    - Boys who receive the scholarships are invited to attend/be recognized at a Town Council meeting; scholarship recipients must be Queen Creek residents, ensure selection process matches this requirement
    - Track the number of Queen Creek veterans served for walk-ins on a monthly basis
    - Include testimonials, outcomes, and community impacts specific to veterans' services and programs
    - Reservation of Horseshoe Park and Equestrian Centre for JROTC contingent on availability of the date (not yet reserved)

5. Duane Ellsworth American Legion Auxiliary Unit 129 – veterans' assistance & support services
Recommendation Monetary: full monetary funding of $5,000
    - Girls who receive the scholarships are invited to attend/be recognized at a Town Council meeting; scholarship recipients must be Queen Creek residents, ensure selection process matches this requirement
    - Include testimonials, outcomes, and community impacts specific to veterans' services and programs
    - Attend the Town's grant writing workshop

Community Assistance

6. Kiwanis Club of Queen Creek – annual holiday car show & kids' toy drive
Recommendation: full in-kind funding of $8,000

- Track Queen Creek residents
- Include community impacts and testimonials from the event and outcomes of individuals served
- December 12, 2026 reservation of Desert Mountain Park contingent on availability of the date (not yet reserved); permit should match the 2025 permit, which includes the event site as well as the parking lot and custodial services

7. Stephanie's Angels – golf tournament that furthers other public programming
   Recommendation: partial monetary funding of $3,500
   - Earmark funds for food, signage and printing, not golfer players fees
   - Earmark funds specifically to serve Queen Creek residents (break out budget and number of residents impacted for each of the services)
   - Include community impacts and testimonials from the event and outcomes of individuals served

Youth Services

8. Nourish and Nurture – baby diaper and formula supplies
   Recommendation: full monetary funding of $5,000
   (first-time grant applicant)
   - Earmark funds specifically to serve Queen Creek residents (break out budget and number of residents impacted for the program)
   - Include community impacts and testimonials from the program and outcomes of individuals served

9. Queen Creek 4H – 12 horse practices, 2-day summer camp and club meetings
   Recommendation: partial in-kind funding of $10,300
   - Earmark funds specifically to serve Queen Creek residents (break out budget and number of residents impacted by the program)
   - Include community impacts and testimonials from the events and outcomes of individuals served

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 to be allocated to fund non-profit agency requests in total for both monetary as well as in-kind services. The Town Council's objective is that any funding provided to a non-profit group will provide a direct benefit to the Queen Creek residents. The FY 2026/27 budget includes a $60,000 placeholder for these requests. For FY 2026/27, nine applications requesting donations were received and reviewed by an internal committee, with eight applications recommended for funding.

Entity	**Program Name**	**FY 26/27 Requested**	**FY 26/27 Recommended**
Monetary Support			
Duane Ellsworth American Legion Auxiliary Unit #129	Veterans' Assistance & Support Services	$5,000	$5,000
American Legion Post #129	Veterans' Support Services	$12,150	$1,500
Hoofbeats with Heart	Equine-Facilitated Learning and Hippotherapy Scholarships	$15,000	$5,000
The Hope Foundation	Give AZ Hope – Financial Support for Therapy Sessions for Families	$10,000	$0
Nourish and Nurture	Baby Diaper and Formula Supplies for Families	$5,000	$5,000
Rotary Club	"Run for Resilience" Event that Furthers Other Public Programming in Queen Creek	$5,000	$5,000
Stephanie's Angels	Golf Tournament that Furthers Other Public Programming	$5,000	$3,500
Total Monetary Support		**$57,150**	**$25,000**

Entity	Program Name	FY 26/27 Requested	FY 26/27 Recommended
In-Kind Support			
American Legion Post #129	Veterans' Assistance Office Space & JROTC event at Horseshoe Park & Equestrian Centre	$6,000	$7,000
Queen Creek 4H	12 Horse Practices and 2-Day Summer Camp at Horseshoe Park & Equestrian Centre, and Club Meetings at the Library	$20,887	$10,300
Kiwanis Club of Queen Creek	Kid's Christmas Car Show & Toy Drive	$8,000	$8,000
Total In-Kind Support		**$34,887**	**$25,300**
Total Town Support – Monetary and In-Kind		**$92,037**	**$50,300**

Strategic Priority	Goal		Department
 **Effective Government**	**Strategic Priority #1: Effective Government** 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, introducing innovative business practices, using new technology, hiring quality employees and leveraging Town partnerships to save resources.		
	1.1	Financial Stewardship: Maintain a stable long-term cost and revenue structure that ensures intergenerational equity and an appropriate allocation of costs.	Finance
	1.2	Good Governance: Update key financial policies to maintain adequate financial reserves.	Finance
	1.3	Organizational Preparedness: Continue to monitor and update employee benefits strategies and evaluate trends.	Human Resources
	1.4	Organizational Preparedness: Continue progressive strategies to attract and retain high-performing staff.	Human Resources
	1.5	Organizational Preparedness: Maintain staffing levels that are consistent with the community's goals.	Human Resources
	1.6	Good Governance: Realizing the Council's vision through responsible stewardship of public resources, ensuring high-quality services for residents, leading personnel management, and fostering intergenerational equity.	Town Manager
	1.7	Good Governance: Proactively manage litigation, claims, and legal risk exposure to protect public assets by fostering preventative collaboration with departments. Continue to ensure Town actions, policies, and ordinances comply with federal, state, and local laws, including supporting adherence to open meeting and public records requirements.	Town Attorney
	1.8	Good Governance: 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 self-determination; enhance opportunities to improve the Town's economic sustainability; and secure existing revenue to provide for public safety and needed infrastructure development.	~~CIP/~~ Intergovernmental Relations
	1.9	Good Governance: Continue to strengthen the effectiveness of the Town Council through professional development training opportunities and strategic planning sessions.	Town Council
	1.10	Infrastructure & Asset Planning: ~~Integrate Advanced Traffic Management System (ATMS) principles to enhance traffic flow, reduce congestion, and improve safety across our transportation network.~~ Enhance mobility, safety, and travel reliability by deploying smart transportation systems and data-driven operations that actively manage congestion and maximize the performance of the Town's roadway network.	Public Works

	1.11	Infrastructure & Asset Planning: Provide contracted services for a Facility Condition Assessment Evaluation of facility assets based on a thorough inspection to provide for more accurate capital replacement forecasting, streamline the Town's preventative maintenance program, and generate a predictive maintenance program.	Public Works
	1.12	Environmental & Resource Security: Leverage innovative technologies—including AI-assisted recycling inspections—to reduce contamination and hot-loads, enhance operational safety, and expand community outreach that supports responsible recycling behavior and long-term environmental stewardship for the Town of Queen Creek.	Public Works
	1.13	Organizational Preparedness: Increase employee training in safety and operational best practices to promote a clean and safe work environment, supporting high fleet availability, cost-effective service delivery, and strengthening the Town of Queen Creek's reputation as a valuable and desirable place to work.	Public Works
Safe Community	**Strategic Priority #2: Safe Community** ~~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.~~ Queen Creek is committed to maintaining a safe community through low crime rates, high-performing police and fire services, and well-maintained infrastructure and public spaces. As the Town grows, coordinated efforts across public safety, public works, and parks and recreation will ensure emergency readiness, safe mobility, and secure community spaces.		
	2.1	Community Safety & Resilience: Proactively work to provide fire services to areas of Queen Creek where response time gaps have been evaluated and identified as part of the 2020 Fire Master Plan and to expand the Town's fire district, where applicable, within the remaining municipal planning area.	Fire & Medical
	2.2	Community Safety & Resilience: Continue expansion/support efforts with the Emergency Transportation Services (ETS) program and providing patient transportation services (ambulance services) to Queen Creek.	Fire & Medical
	2.3	Community Safety & Resilience: Continue and update the Emergency Operations Plan (EOP) for response capabilities and community preparedness and Community Emergency Response Training (CERT) classes. ~~The QCFMD has established a goal of certifying ten percent of Queen Creek's population by 2026 in CPR, including "hands-only" CPR~~. The QCFM continues the goal of offering group certification courses in CPR, including 'hands-only' CPR.Continue efforts in training and developing plans to better prepare Queen Creek when responding to and mitigating hostile events, such as active shooters. With the exponential growth in Queen Creek, Fire Prevention activities such as business inspections along with public outreach and education will be a focus.	Fire & Medical
	2.4	Organizational Preparedness: ~~Complete Construction of a support services building for fleet services, warehousing and skills training.~~ Monitor and evaluate operations at the new Gail A. Barney Public Safety Support Facility in the three major areas; training, fleet	Fire & Medical

		maintenance, along with warehousing activities and make needed adjustments for effectiveness.	
	2.5	Community Safety & Resilience: ~~Continue to build and expand critical infrastructure, including essential facilities, programs, and technology necessary to maintain low victimization rates, improve traffic safety, and minimize the fear of crime~~. QCPD will enhance public safety by expanding proactive policing activities, strengthening intelligence-led strategies, increasing traffic safety efforts, deepening regional collaboration, and coordinating emergency preparedness.	Law Enforcement
	2.6	Good Governance: ~~Continue efforts to improve trust, transparency, and overall community support through specific engagement, outreach, education, and feedback efforts. This includes the implementation and expansion of technology, staffing, reporting, and specialized programs.~~ QCPD will build meaningful partnerships, expand communication, and enhance transparency to deepen public trust and support shared problem-solving with the community.	Law Enforcement
	2.7	Good Governance: QCPD will embrace new technologies, improve processes, and expand analytics to provide efficient, transparent, and accountable police services.	Law Enforcement
	~~2.8~~	~~PUBLIC SAFETY QCPD: Build a Skilled, Supported, and Resilient Workforce - QCPD will support employee development, strengthen leadership, and promote wellness to enhance service to the community.~~	~~Law Enforcement~~
	2.8	Community Safety & Resilience: Continue the Park Ranger Division's role in promoting safe, enjoyable, and environmentally responsible use of the town's parks by strengthening patrol operations, expanding educational outreach, safeguarding natural resources, and fostering strong community partnerships to support sustainable recreation.	Parks & Recreation
	2.9	Community Safety & Resilience: Utilize structured recreation and aquatic opportunities to support the development of swim lesson and water safety programs that prioritize water survivability for all residents and reduces water-related deaths	Parks & Recreation
	2.10	Infrastructure & Asset Planning: Develop a Transportation Safety Action Plan that prioritizes the safety of all users and ensures that all residents arrive home safely.	Public Works
	2.11	Community Safety & Resilience: Promoting transparent and legally compliant governance through: guidance, training, legal oversight on ethics and conflicts of interest, while supporting the enforcement of Town codes, ordinances, and permit regulations to reduce compliance risks	Town Attorney
Secure Future	**Strategic Priority #3: Secure Future** ~~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~~. Securing Queen Creek's future involves strengthening the Town's financial condition by implementing strong management strategies within the organization and increasing the number of employment opportunities available to residents. This priority focuses on ensuring uninterrupted and high-quality utility services and long-term water reliability while promoting a strong culture of conservation.		

	3.1	Environment & Resource Security: ~~Establish a diversified water resource portfolio, including non-groundwater sources.~~ Provide a secure and more reliable and locally controlled water resource portfolio to promote Queen Creek's water self sufficiency.	Utilities
	3.2	Good Governance: ~~Provide uninterrupted utility services to all of the Town's water and wastewater customers~~. Provide quality and resilient utility services to all of the Town's water and wastewater customers.	Utilities
	3.3	Environment & Resource Security: ~~Continue to implement a water conservation program, for residential, commercial and industrial customers~~. Promote and implement a culture of water conservation stewardship and practice for residential, commercial and industrial water users with a goal to reduce overall consumption.	Utilities
	3.4	Growth & Long-Range Planning: Plan for an economically sustainable build-out.	Development Services
	3.5	Economic Vitality:Continue partnership with the State Land Department, proactively plan for the development of State Trust Lands: Increase speed to market for employment uses and advanced manufacturing opportunities	Development Services/ Economic Development
	3.6	Growth & Long-Range Planning: Continue evaluating potential annexations of lands that support the Town's strategic priorities.	Development Services
	3.7	Image & Identity: Generate more economic synergy within the Town Center and Downtown Core; enhance the sense of place, and attract additional investment through implementation of the Town Center Plan and the Downtown Core Art and Placemaking Master Plan.	Economic Development
	3.8	Economic Vitality: ~~Implement strategies outlined in the Economic Development Strategic Plan~~ Update the Economic Development Strategic Plan and continue to implement the strategies outlined to attract private investment and foster job creation by focusing on product development; Town center development; business attraction/retention; entrepreneurship/innovation; and marketing/communication.	Economic Development
	3.9	Growth & Long-Range Planning: ~~Continue to implement and evaluate the vision, character and goals of the Town's General Plan.~~ Continue to implement and evaluate the vision, character and goals of the Town's General Plan, while also managing the development of the 2028 General Plan update.	Development Services

	3.10	Financial Stewardship: Implement the strategies and objectives outlined in the Horseshoe Park & Equestrian Centre (HPEC) Five Year Strategic Plan designed to decrease the gap between HPEC's operating expenses and revenues, and add new revenue streams to support growth of the facility.	Economic Development
	3.11	Good Governance: Building a resilient, future-ready organization by strategically managing resources, aligning investments with community priorities, and adapting services to meet the demands of growth for current and future residents.	Town Manager
	3.12	Community Involvement: ~~Develop and implement a~~ Continue to build and expand the comprehensive teen program that offers a variety of activities and events tailored to the interests of Queen Creek teens. These programs will foster social connections, promote positive youth development, and provide opportunities for skill-building and leadership development.	Parks & Recreation
Superior Infrastructure	**Strategic Priority #4: Superior Infrastructure** ~~With the growth of residential and nonresidential 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.~~ Queen Creek is committed to planning, building, and maintaining a high-quality, resilient, and connected infrastructure system that supports growth, mobility, public safety, and quality of life. As residential and nonresidential development continues, the Town will take a proactive approach to infrastructure investment that balances current needs with future demands.		
	4.1	Infrastructure & Asset Planning: Develop a collaborative Capital Improvement Program (CIP) with the counties and adjacent communities for construction of the regional network of roads, and ensure the Town's arterial roads are prioritized for connecting within the region, notably ADOT, Gilbert, Mesa, Apache Junction, Florence, San Tan Valley, Maricopa and Pinal Counties, and State Lands.	CIP
	4.2	Infrastructure & Asset Planning: Use data-driven asset management programs to ensure the investments in pavement and traffic infrastructure are maintained to the highest possible standard while eliminating the need for frequent, extensive repairs.	Public Works/ CIP
	4.3	Good Governance: Fully encumber the funding for design and construction and ~~substantially~~ complete the construction of projects included in the Fund Grant Agreement with Pinal County. This funding is from the American Rescue Plan Act for groundwater recharge and water projects.	CIP
	4.4	Infrastructure & Asset Planning: Substantially complete the construction of Power Road from Chandler Heights to Riggs Road.	CIP

	4.5	Financial Stewardship: Ensure long-range financial plans are in place to adequately build, maintain, and replace needed infrastructure.	Finance
	4.6	Infrastructure & Asset Planning: ~~Substantially complete construction of the Public Safety Complex #1~~. Begin construction of the Queen Creek Police Department Headquarters	CIP
	~~4.7~~	~~Infrastructure & Asset Planning: Complete a comprehensive update of the Parks and Recreation Master Plan to establish levels of service standards for park acres, amenities, facilities and programs. Leverage this planning process to guide the active evaluation, acquisition, and development of new park and trail assets throughout the next two years.~~	~~Parks & Recreation~~
	4.7	Infrastructure & Asset Planning: ~~Identify and implement strategies aimed at increasing trail and multi-use pathway connectivity to adjacent trail networks (neighboring jurisdictions, country trail networks)~~. Establish a connected system of bicycle lanes, walkways, multi-use paths, and trails to provide residents with safe and convenient ways to recreate, explore, and enjoy their neighborhoods and adjacent networks (neighboring jurisdictions, county trail networks).	Parks & Recreation/ Public Works
	4.8	Infrastructure & Asset Planning: Continue to work with technology providers to provide services Town wide (cell, internet, fiber, etc).	Information Technology/Inter-governmental Relations
	4.9	Infrastructure & Asset Planning: Implement recommendations and strategies of the FY 2026-27 Information Technology Strategic Plan (ITSP).	Information Technology
	4.10	Infrastructure & Asset Planning: Continue to improve the transportation network by prioritizing projects identified in the updated Transportation Master Plan.	Public Works
	4.11	Financial Stewardship: Improve the Town's bond rating to 'AAA' (the highest possible rating) in order to lower borrowing costs. Evaluate options for refinancing and/ or defeasance of existing debt.	Finance
	Strategic Priority #5: Quality Lifestyle 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.		

Quality Lifestyle			
	5.1	Community Involvement: Continue the Town's volunteer program by engaging members of the community to donate their time and talents to Town projects and activities.	Communications & Marketing
	5.2	Image & Identity: ~~Successfully transition the planning, execution, and oversight of the Queen Creek Holiday Festival and Parade to a Town-led event called "Queen Creek Hometown Christmas." Over the next five years, expand this event into a multi-week celebration featuring diverse holiday-themed activities and events through partnerships, coalitions, and creative programming~~.Continue the evolution of the Queen Creek Hometown Christmas event into a seasonal celebration by expanding this event into a multi-week celebration featuring diverse holiday-themed activities and events through partnerships, coalitions, and creative programming.	Parks & Recreation
	5.3	Infrastructure & Asset Planning: ~~Preserve and enhance the Town's natural resources with a focus on recreational activities (I.e., washes and San Tan Mountains).~~ Preserve and enhance the Town's natural resources with a focus on planning, development, and stewardship of washes, San Tan Mountains, and open space.	Parks & Recreation
	~~5.4~~	~~IMAGE & IDENTITY: Establish a connected system of bicycle lanes, walkways, paths, and trails to provide residents with safe and convenient ways to recreate, explore, and enjoy their neighborhoods~~.	~~Public Works~~
	5.4	Community Involvement: Continue to provide opportunities for residents to stay informed and engaged with the Town through an effective website, relevant social media platforms and outreach events.	Communications & Marketing
	5.5	Community Involvement: ~~Expand and diversify recreational offerings to attract a greater number of youth participants, promoting physical activity, social engagement, and skill development.~~ ~~Through the process of updating the Parks and Recreation Master Plan, expand and diversify recreational offerings to attract a greater number of youth participants, promoting physical activity, social engagement, and skill development.~~Through the process of updating the Parks and Recreation Master Plan, expand and diversify recreational offerings to attract a greater number of youth participants, promoting physical activity, social engagement, and skill development.	Parks & Recreation

TOWN OF QUEEN CREEK
ARIZONA

TOWN OF QUEEN CREEK ARIZONA









FY 26 - 27 Town Manager's Recommended Budget

Budget Meeting

April 15, 2026

Purpose of Presentation

1. Town Manager Thoughts and Perspective
   - Corporate Strategic Plan and Citizen Survey Results
2. Budget Calendar
3. Overview of Public Finance and Budgeting
4. Financial Priorities
5. Key Financial Policies
6. Budget Overview
7. New Positions
8. Infrastructure Budgets
9. Debt Budgets
10. Operating Budget
11. Other Budgets



1.
Town Manager Thoughts and Perspective

Points of Emphasis

1. Strategic Plan and Citizen Survey Results Drive Decisions About Allocating Resources
2. CIP Primarily Relates to:
   - Public Safety (Cash Funding Balance of PD HQ)
   - Transportation
   - Water Resources
3. 2 Debt Issues Recommended
   - $140M for New Roads, Parks Land, Fire HQ and New Station, Fleet Building Expansion ($9M Annually)
   - $173M for Harquahala Infrastructure ($11.5M Annually)
4. New Positions: 18
5. Operating Budget “Pressure”
   - Recurring Revenues vs Recurring Expenses
   - Revenues: Slower Rate of Growth
   - $26M Increase for New Expenses in Future Years = Expenses Greater Than Revenues in Outer Years
6. Water Fund
   - New Water Resource Fee / Water Rates
7. Wastewater and Solid Waste Rates

“We Don’t Know . . .” Updated from this Year

1. Economic Uncertainty
   - Federal Policy, Inflation, Mortgage Rates, and Unemployment
2. Potential Financial Impacts of New State Legislation
3. **Cost of Water Resource Replenishment Infrastructure (New)**
4. Water and Wastewater Revenue Requirements / Rates and Capacity Fees
5. Rate of Development of Single-Family Subdivisions Without Assured Water Supply
6. Financial Impact of LGES to the Operating Budget
7. Recreation and Aquatic Center Revenues and Expenses
8. Increasing ASRS Unfunded Pension Liability
9. Impacts of San Tan Valley Incorporation
10. ~~$50M LGES Interim Loan Due June 2027~~
11. ~~New Streets Identified in Updated Transportation Master Plan~~

Corporate Strategic Plan







What is our Corporate Strategic Plan?

- Identifies the Town Council's most important strategic priorities
- Updated annually in conjunction with the Town's budget adoption process
- The Town's budget supports the Corporate Strategic Plan by allocating resources to its priorities

Our Vision

To ensure a high quality of life, promote a strong sense of community, protect our residents, and provide world-class public service

Our Mission

We honor our past and embrace our future in being the best place to live and do business

Our Values

We are

- Responsive
- Innovative
- Transparent
- Respectful
- Friendly

Strategic Priorities

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

Key Results Areas (KRAs)

- Community Safety & Resilience
- Financial Stewardship
- Good Governance
- Organizational Preparedness
- Growth & Long-Range Planning
- Infrastructure & Asset Planning
- Environmental & Resource Security
- Economic Vitality
- Image & Identity
- Community Involvement

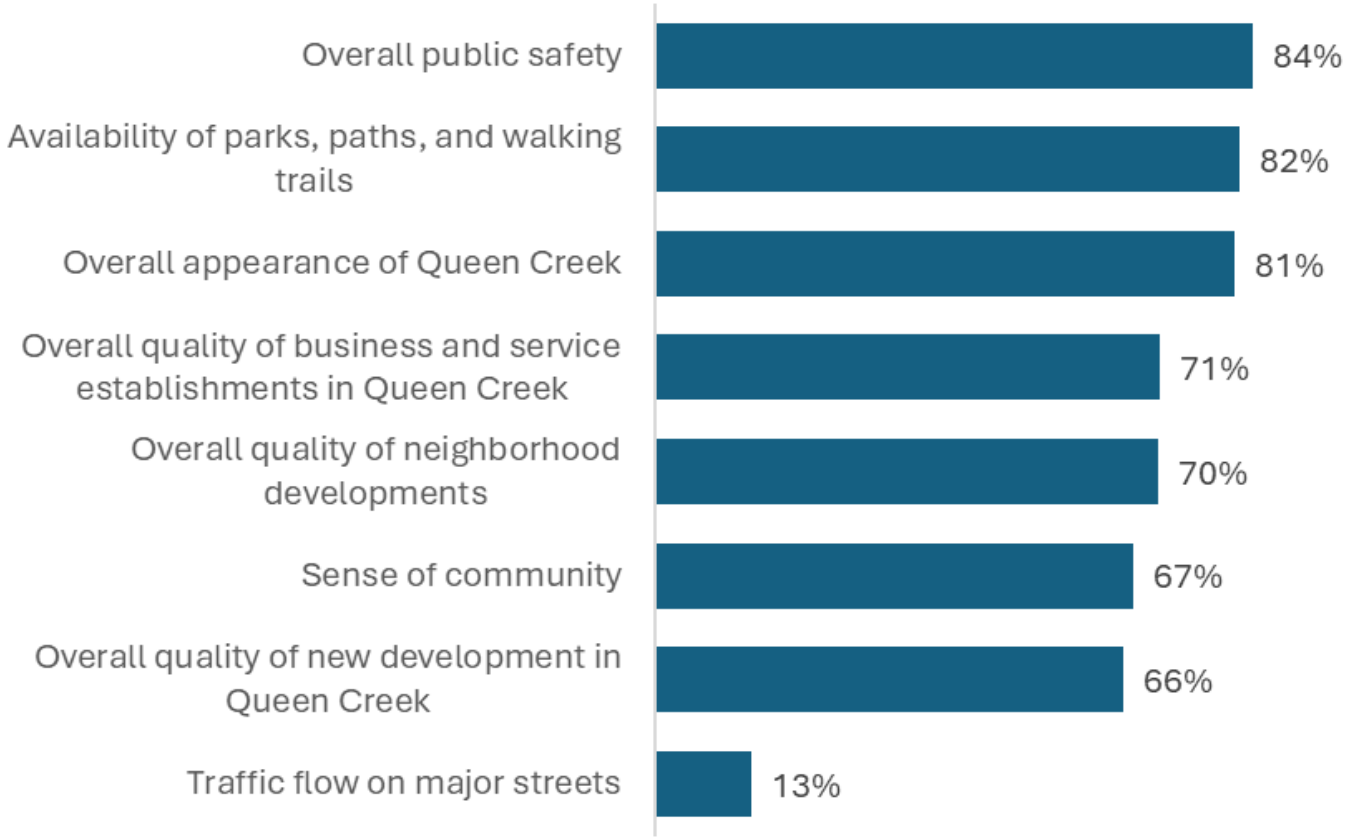
Citizen Survey Results





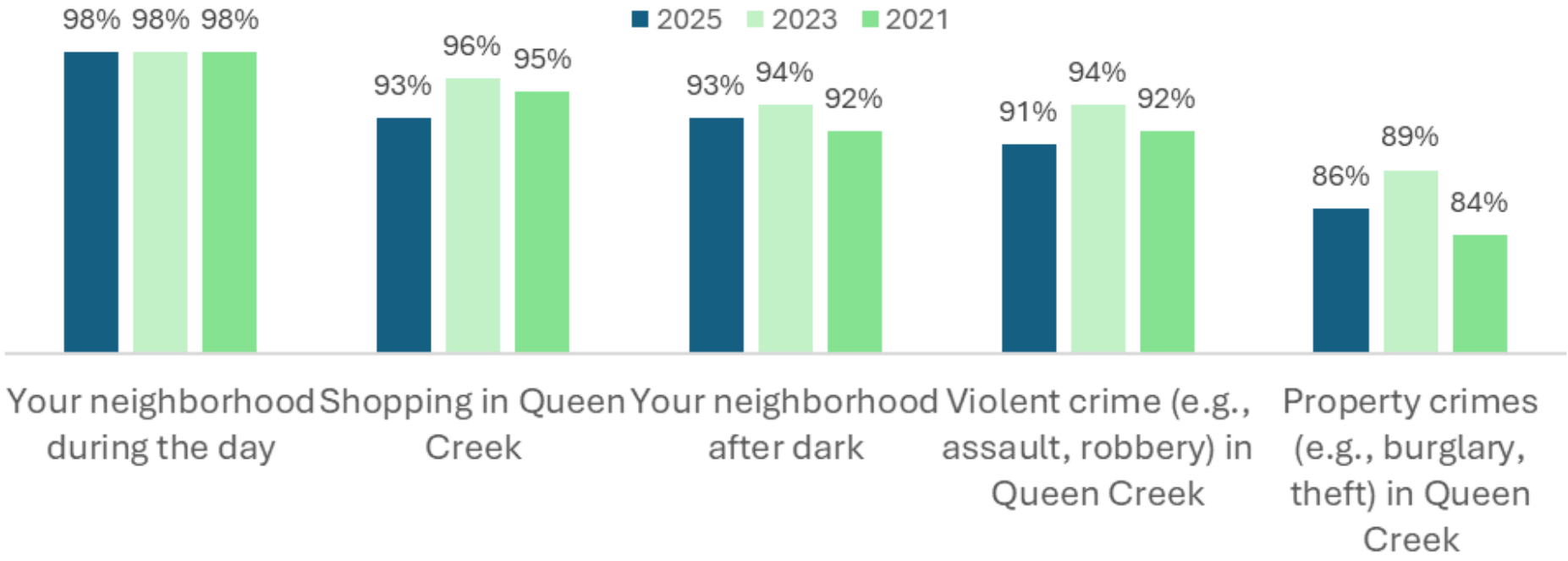


Queen Creek Characteristics (Excellent or Good)



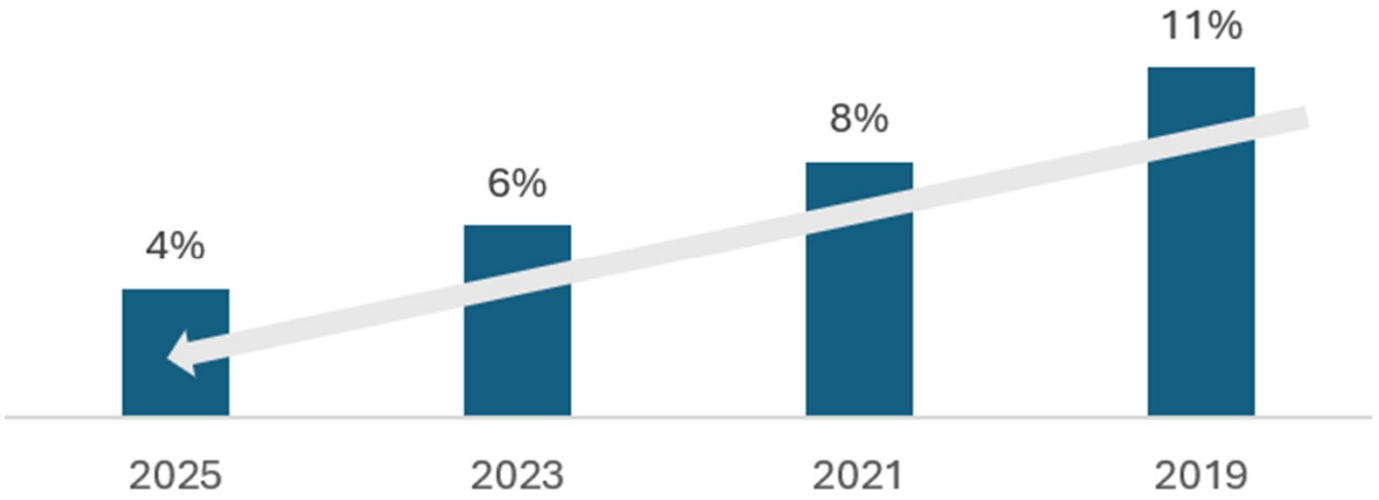
SUMMIT SURVEY RESEARCH

Safety in Queen Creek (Very or Somewhat Safe)



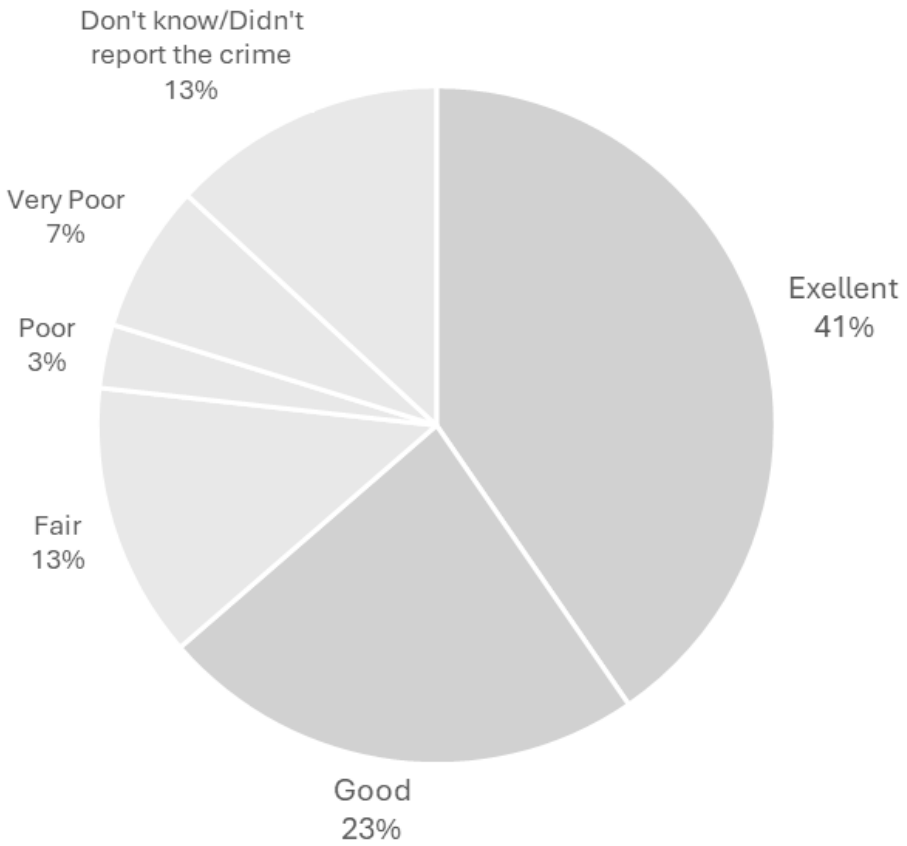
SUMMIT SURVEY RESEARCH

Victim of Crime in Last 12 months



SUMMIT SURVEY RESEARCH

Crime Victim Experience with Police Department



SUMMIT SURVEY RESEARCH

What Residents Like Most about Living in Queen Creek

1. Small-town, community-oriented feel of the Town
2. Town safety and family friendly environment
3. Convenience of shopping, parks, and services



- “It is a safe place to raise a family and there’s lots of great parks and pools.” – A 35-year-old married homeowner with children
- “The agricultural feel of the community… The semi-rural feel, but also the available shopping and restaurants.” – Retired, resident of Queen Creek for 2-5 years
- “The landscaping, everything is so clean and well maintained… Being

SUMMIT SURVEY RESEARCH

What Residents Like Least about Living in Queen Creek

1. Traffic and congestion
2. Pace and pattern of growth
3. Impact of growth on Town's character and daily quality of life

"Too much development without adequate access to freeway… new construction keeps getting approved on or adjacent to [Ellsworth]." – Resident who has lived in Queen Creek 11-20 years

"Lost all the rural feeling. Farms and cowboys moving out. Sad to see them all go. They were the heart of Queen Creek." -Resident of Queen Creek more than 20 years

"Way too many fast food restaurants. We need more and better quality or high-end restaurants." – 2-person

Residents' Desires for the Future

1. Roads and traffic
   - widen and complete key roads
   - coordinate traffic signals
   - improve access to freeways and alternate routes
2. The pace and pattern of growth
   - asking the Town to pause or limit new residential development, especially high-density apartments and small-lot subdivisions
   - infrastructure and water planning are not keeping up
   - explicit protections for open space
3. The mix of restaurants, shops, and community amenities
   - emphasizing non-chain or "mom and pop" businesses
   - higher-end and sit-down dining
   - unique local places that make Queen Creek feel

SUMMIT SURVEY RESEARCH

The Budget Responds to the Strategic Plan and Citizen Survey with 18 New Positions

- **Public Safety**
  - 10 new positions
  - Design & build PD HQ
  - Design Fire Station #6

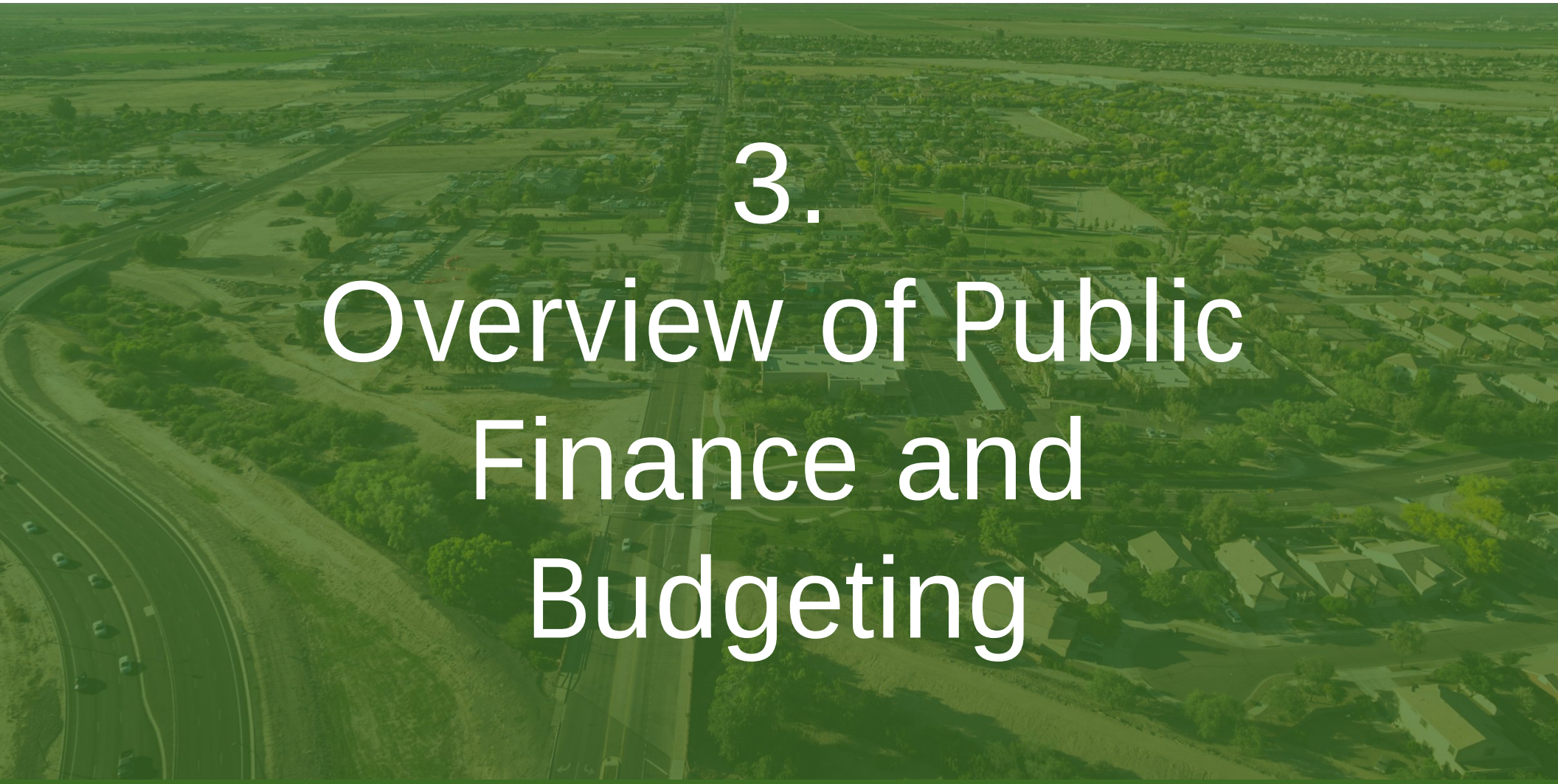
- **Transportation & Utilities**
  - 8 new positions
  - $177.5M for Water Resources
  - $71.1M for 31 Transportation projects
  - $67.1M for 45 Water projects



2. Calendar

Calendar

Date	Item
January 30-31	Town Council Strategic Planning Session
April 1	Revenue Projections
April 6	Town Manager Recommended Budget Released
April 7-14	Budget Briefings with Town Council
April 15 Council Meeting	Town Council Budget Meeting (Full Council)
May 6 Council Meeting	Tentative Budget Approval
May 20 Council Meeting	Approval of the Final Budget and Corporate Strategic Plan
June 3 Council Meeting	Property Tax Levy Adoption and Financial Policies



3. Overview of Public Finance and Budgeting

Public Finance

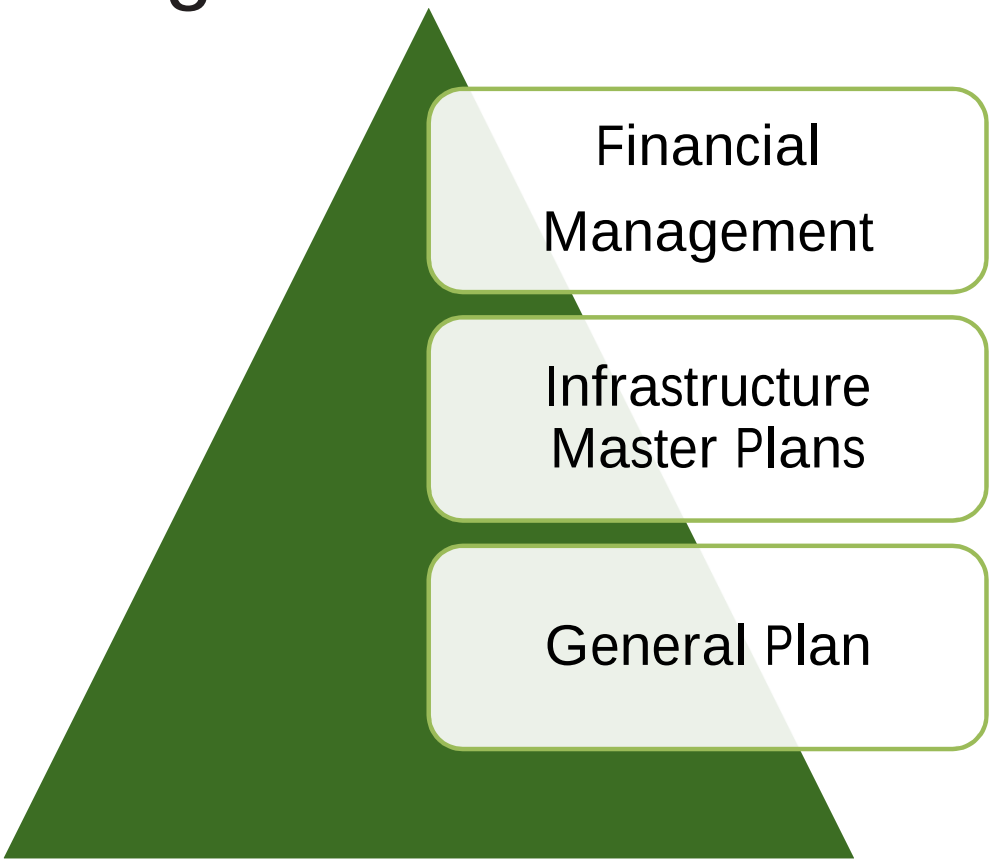
1. A Steward of the Public's Money
   - Provide Services and Infrastructure for Taxes and Fees

2. One Organization … But Many "Businesses"
   - "Different Buckets of Funding"

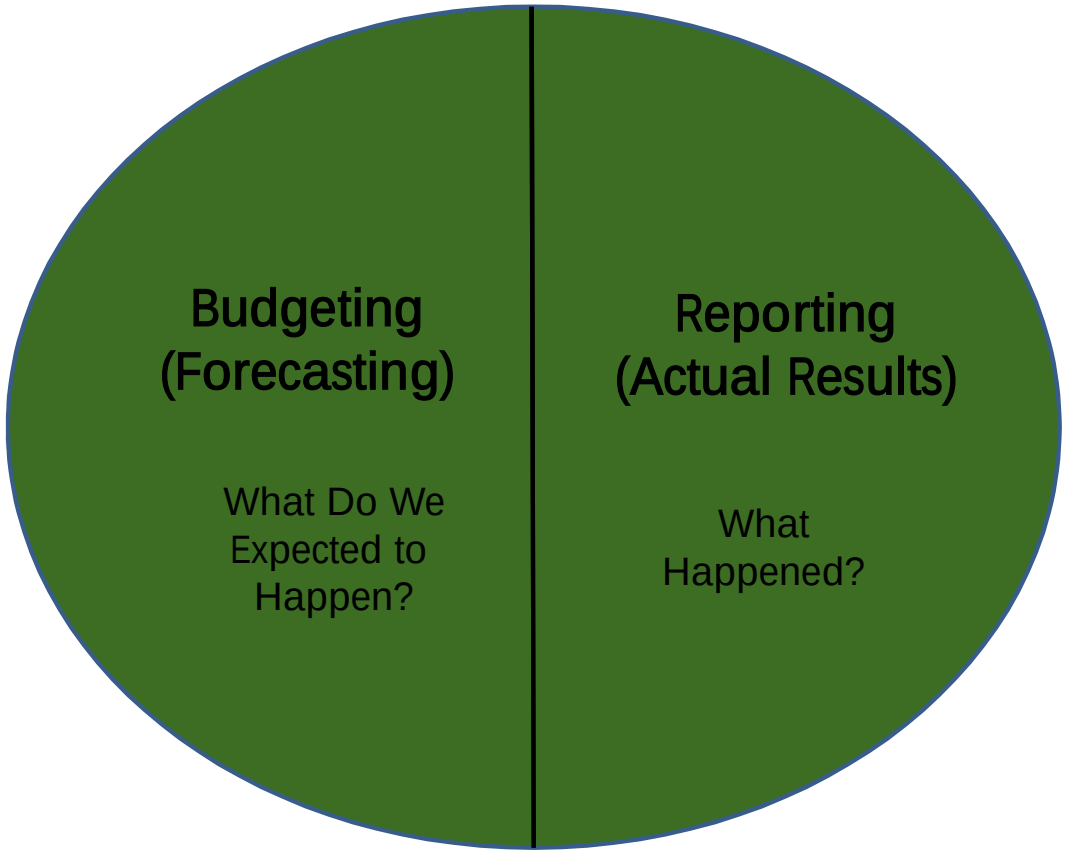
3. How are Expenses Funded and Who Pays?
   - Property Taxes, Sales Taxes, and Rates / Fees

4. Public Finance Differs From Personal Finance
   - Match Revenues and Expenses (Intergenerational Equity)

Strategic Planning



Financial Management



A Budget…

- Is a Policy Document
- Identifies Our Financial Priorities
- Identifies Our Financial Goals
- Is a Spending Plan (Projections)
- Is a Communication Tool



4. Financial Priorities

Financial Priorities

1

- Maintain ‘AA+’ Bond Rating / Achieve ‘AAA’ Bond Rating (General Government)

2

- Obtain a Water and Wastewater Utility Bond Rating

Goals to Achieve Financial Priorities

TOWN OF QUEEN CREEK ARIZONA

Priority #1: Maintain 'AA+' Bond Rating / Achieve 'AAA' Bond Rating

1. Evaluate the Town's Revenue / Tax Policy Structure
2. Operating Budget – Identify Strategies to Re-Align Recurring Expenses with Recurring Revenues
3. Actively Participate in Solutions that Allow for Continued Development of the Town
   - Become an Assured Water Supplier (Single-Family Subdivisions)
   - Box Canyon Area
   - State Lands Area

Goals to Achieve Financial Priorities (concluded)

Priority #2: Obtain a Water and Wastewater Utility Bond Rating

1. Complete a Comprehensive Water and Wastewater Rate Study
   - Implement Recommendations from the Study
2. Implement a New Water Resource Fee
3. Update Water Capacity Fees

Roles and Responsibilities

TOWN OF QUEEN CREEK ARIZONA

Staff

- Identify Policy Issues
- Identify Options
- Implement Decisions

Town Council

- Make Policy Decisions

Examples of Town Council Policy Decisions

1. What Services Should We Provide? Level of Service?
   - Establish Police and Fire Response Times

2. What Infrastructure is Needed to Serve our Residents and Businesses? Who Pays?
   - Police Stations, Fire Stations, Roads, Parks, etc.

3. How Much Revenue Should We Receive from Property Taxes?

4. How Much Should We Have in Our Savings Account?



5.
Key Financial Policies

Key Financial Policies

1. **Pension Funding**
   - Police (PSPRS) at June 30, 2025
     - $3.0M Unfunded Liability
     - $19.3M Town Reserve
   - Fire (PSPRS) at June 30, 2025
     - Fully Funded ($2.6M Net Asset)
   - All Other Employees (ASRS) at June 30, 2026
     - Pension Liability: $50.3M Total (Estimated)
       - Operating Budget: $37.8M (Fully Funded)
       - Enterprise Funds: $12.5M (Partially Funded)

Key Financial Policies (continued)

2. **25% Revenue Reserve Policy** (Fully Funded)
   - June 30, 2025 Amount: $41.7M
   - June 20, 2026 Estimated Amount: $43.5M
   - June 30, 2027 Estimated Amount: $45.1M

3. **New Position Placeholder**
   - 26 New Positions for PD Dispatch in FY 28-29
   - 15 New Positions for Fire Station #6 in FY 28-29
   - 22 New Positions for PD PSAP in FY 30-31
   - No Other New Positions Included in the 5-Year Forecast

Key Financial Policies (continued)

TOWN OF QUEEN CREEK ARIZONA

4. **Employee Compensation**

All Employees (2 Components)

- 3.0% Market Increase: $2.7M
  - Based on 2025 Indices:
    - Consumer Price Index, Western Region (CPI): 2.9%
    - Employment Cost Index (ECI) for State & Local Workers: 3.4%

- Sworn 5% Step / Non-Sworn 3% Merit Increase: $1.2M
  - Based on Annual Employee Performance Evaluation
  - Sworn Police and Fire Additional Increases
    - Top 3 as of October 15 Annually

Key Financial Policies (continued)

5. **4th Year of Property Tax Freeze**
   - FY 26-27 Savings: $5.2M (-25%) of Maximum Amount
   - 4-Year Cumulative Savings: $13.4M

6. **No Voter Approved Property Taxes for Infrastructure**
   - Voter Approved Property Taxes will NOT be Used to Fund Infrastructure (Secondary Property Tax)

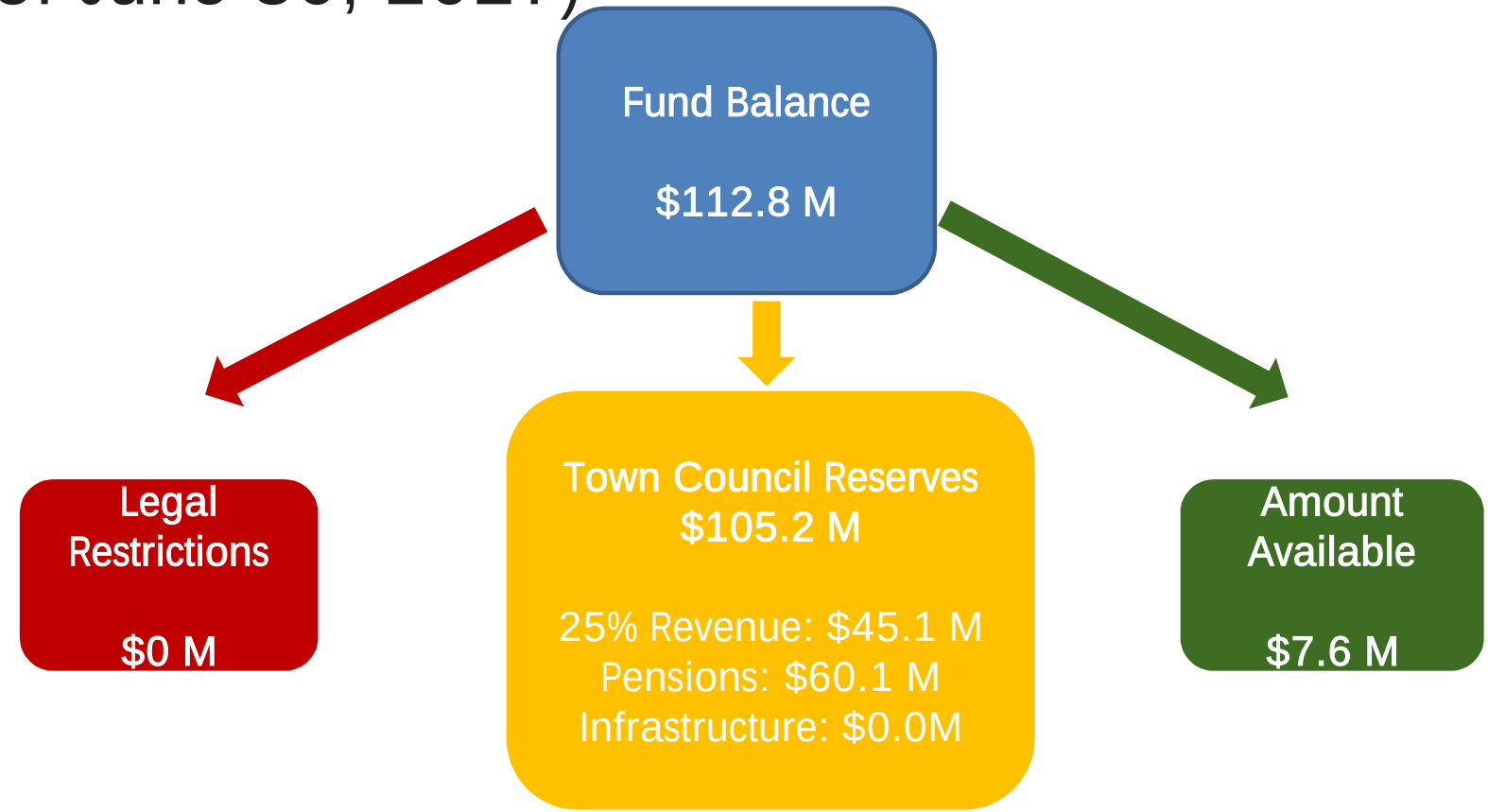
7. **Eliminated Streetlight Improvement District Property Taxes**
   - FY 26-27 Savings: $270K

Key Financial Policies (concluded)

8. **Pay-As-You-Go Infrastructure / Debt Management Reserve in the Operating Budget**
   - $10M Annual Cap Applicable to 2.0% Construction Sales Tax
   - Used to Cash Fund Infrastructure and / or Payoff Debt

9. **Recurring Revenues Capped at $5M (New Policy)**
   - Creates “Base” Revenues for Most Volatile Revenues
     - Building Revenues
     - Investment Income
   - Excess Available for One-Time Uses

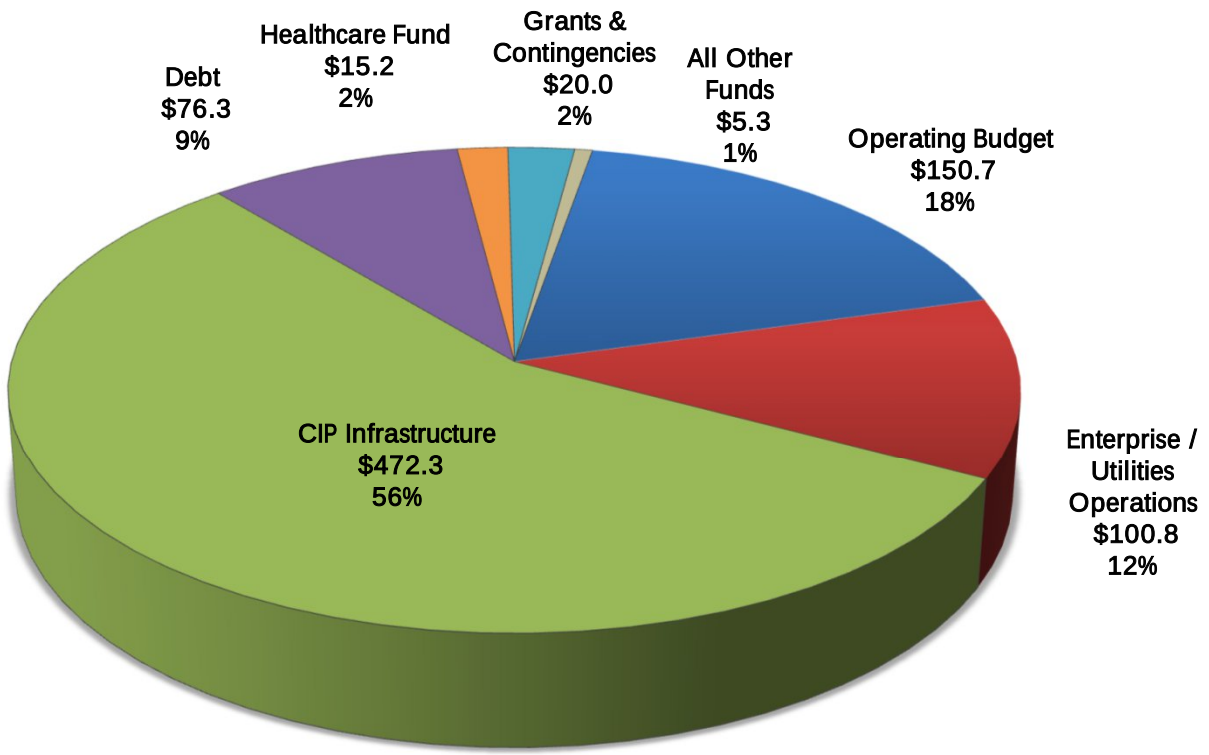
Estimated Operating Fund Balance: $112.8M (as of June 30, 2027)



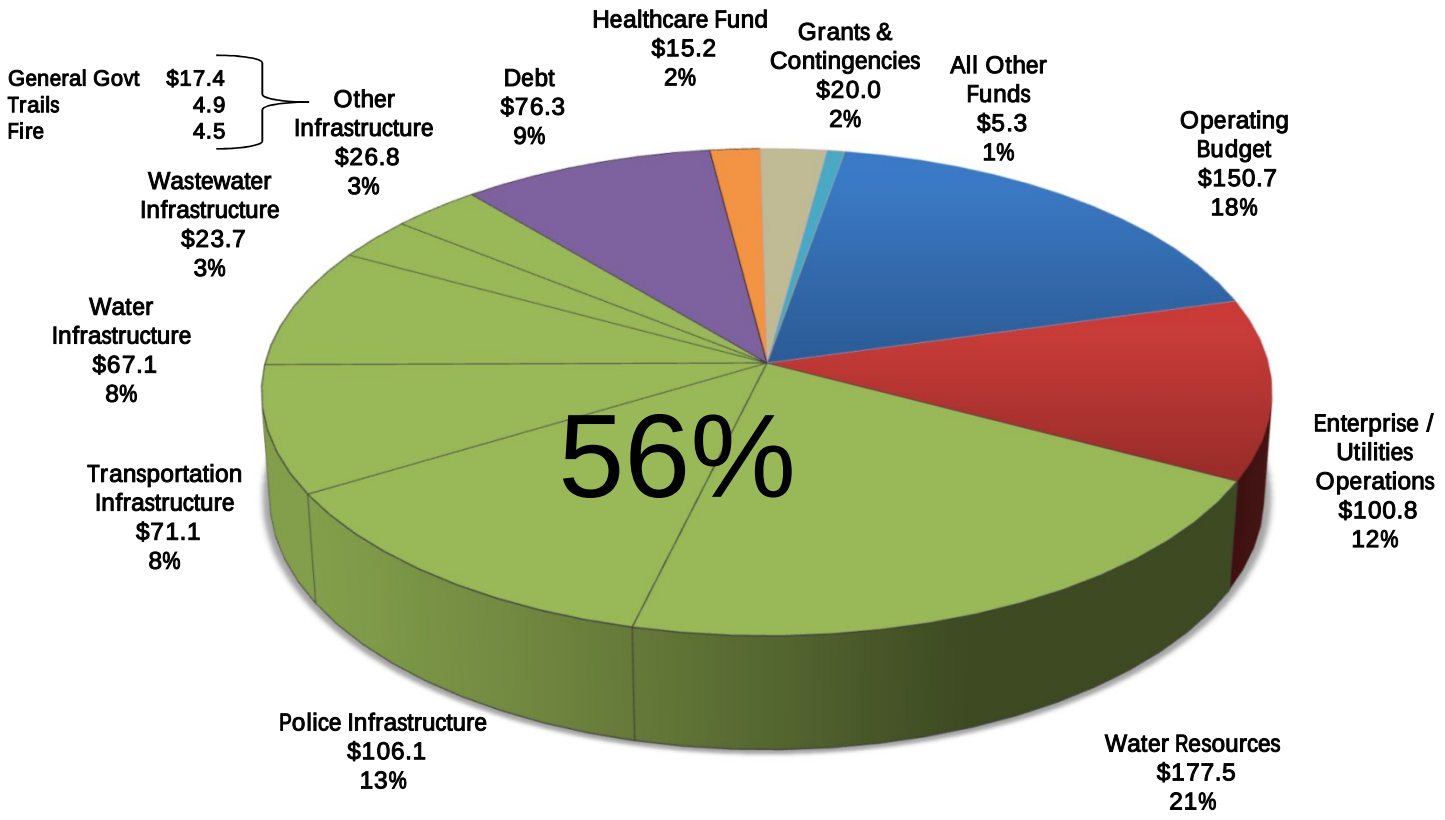


6.
Budget Overview

FY 26-27 Recommended Budget: $840.6M



FY 26-27 Recommended Budget: $840.6M



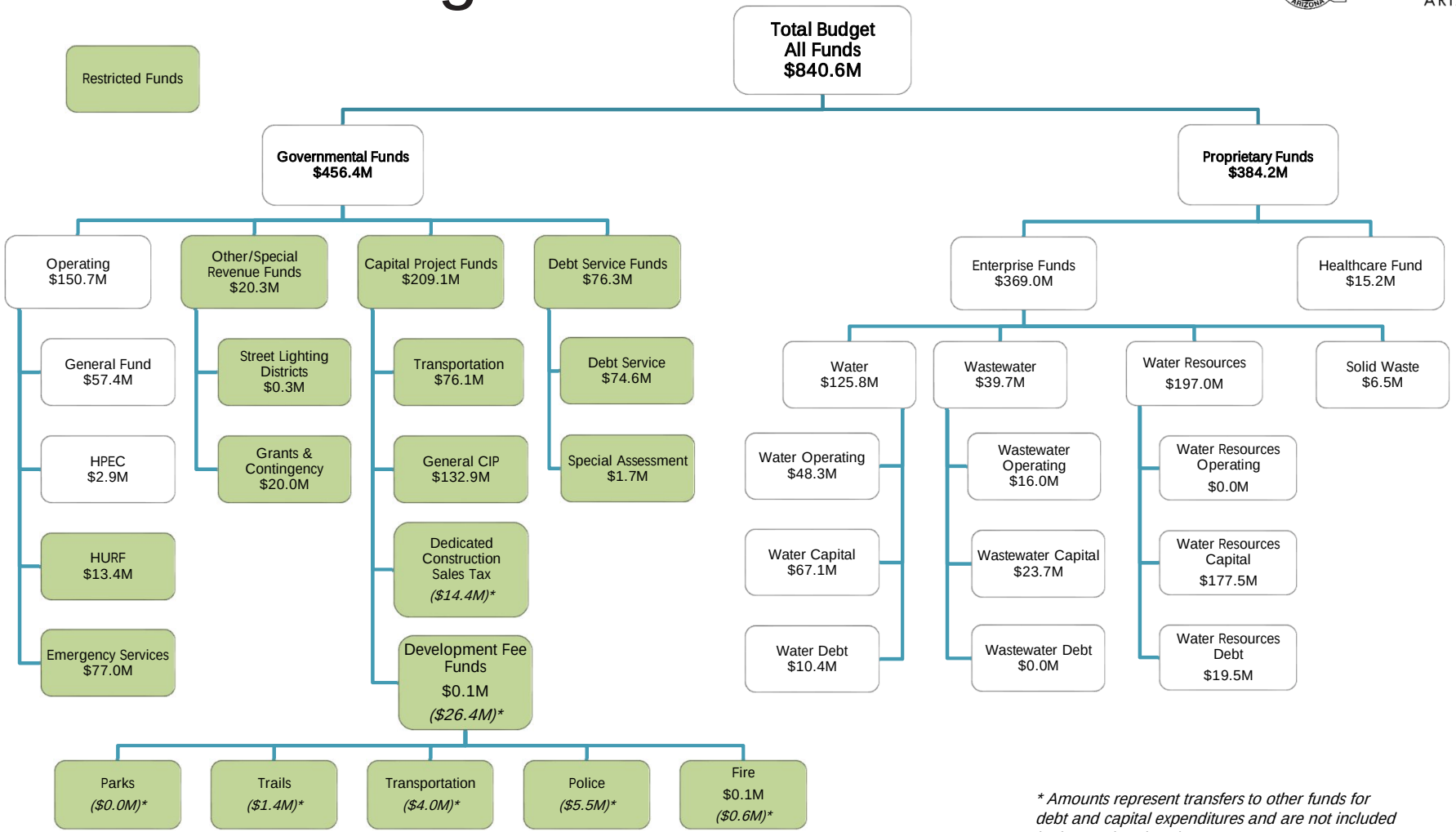
Budget Summary – All Funds

	FY 25-26 Revised	FY 26-27 Recommended	$ Change	% Change
Operating Budget	$172.3M	$150.7M	($21.6M)	(12%)
Utility Budgets	$86.5M	$100.8M	$14.3M	17%
Other Budgets	$59.2M	$116.8M	$57.6M	97%
CIP Budgets	$309.7M	472.3M	$162.6M	53%
Total Expenses	**$627.7M**	**$840.6M**	**$212.9M**	**34%**

Budget Summary and Comparison

	FY 25-26 Revised	FY 26-27 Recommended	$ Change
Operating Budget	$172.3M	$150.7M	($21.6M)
Enterprise/Utilities Operations	$68.2M	$70.8M	$2.6M
Subtotal Operating Budgets	$240.5M	$221.5M	($19.0)M
Water Resources	$163.0M	$177.5M	$14.5M
Police Infrastructure	$34.8M	$106.1M	$71.3M
Transportation Infrastructure	$37.0M	$71.1M	$34.1M
Water Infrastructure	$46.9M	$67.1M	$20.2M
Wastewater Infrastructure	$9.5M	$23.7M	$14.2M
Parks & Trails Infrastructure	$7.9M	$4.9M	($3.0M)
Fire Infrastructure	$7.0M	$4.5M	($2.5M)
All Other Infrastructure	$3.6M	$17.4M	$13.8M
Subtotal - Infrastructure	$309.7M	$472.3M	$162.6M
Debt	$47.5M	$106.3M	$58.8M
Healthcare Fund	$13.2M	$15.2M	$2.0M
Grants & Contingencies	$11.3M	$20.0M	$8.7M
All Other Funds	$5.5M	$5.3M	($0.2M)
Total Budget	**$627.7M**	**$840.6M**	**$212.9M**

FY 26-27 Budget / Fund Structure



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

Size of the Budget … Rules and Context

1. Voter Approved Permanent Base Adjustment FY 26-27: **$852.3M**
   - 82% Approval in August 2022 to Create Expenditure Limit
   - Expenditure Limit Increases Annually for Population and Inflation
   - Expenditure Limit Differs from Budget Amount
     - FY 26-27 Budget is Well Below Expenditure Limit

FY 26-27 Budget Well Below Expenditure Limit FY 26-27

		FY 26-27 Recommended Budget
Total Recommended Budget		**$840.6M**
Less Exclusions:		
Use of Debt Proceeds (for CIP Projects)	$301.2M	
Debt Service Requirements	$106.3M	
Investment Income	$11.5M	
Federal, State, and Private Grants & Contributions	$5.3M	
Transactions Between Funds (Healthcare Internal Service Fund)	$15.2M	
HURF Revenues	$5.4M	
Contracts with Other Governments (e.g., CIP Projects, QCCIFD)	$10.6M	
Total Exclusions		**($455.5M)**
Budget Amount Subject to the Expenditure Limit		$385.1M
FY 26-27 Expenditure Limit, per ADOR		$852.3M
Amount Under the Expenditure Limit		**$467.2M**

Expenditure Limit vs Adopted Budget

	FY 23-24	FY 24-25	FY 25-26	FY 26-27 Recommended
Expenditure Limit	$631.4M	$704.3M	$768.6M	$852.3M
Adopted Budget	$867.1M	$723.8M	$627.7M	$840.6M
Less Exclusions *	($510.8M)	($522.7M)	($217.8M)	($455.5M)
Amount Subject to the Limit	$356.3M	$201.1M	$409.9M	$385.1M
Amount Under the Limit	**$275.1M**	**$503.2M**	**$358.7M**	**$467.2M**

* By law, the Town excludes annual debt service payments plus any expenditures that are made with “non-local revenues” such as bond proceeds, HURF revenue, investment income, grants, and contracts with other governments.

Size of the Budget … Rules and Context (continued)

2. Other Legal Requirements
   - Once Adopted, the Budget Cannot be Increased
   - Full Budget Authority Required for Contracts When Approved … Even though Several Years to Complete the Contract (i.e. New Road)
     - Results in Carryforwards … Portion of a New Road in Successive Budgets Until Complete
   - Allows for the Spending of Legally Restricted Funds Paid by New Residents / Businesses for New Infrastructure

Size of the Budget … Rules and Context (concluded)

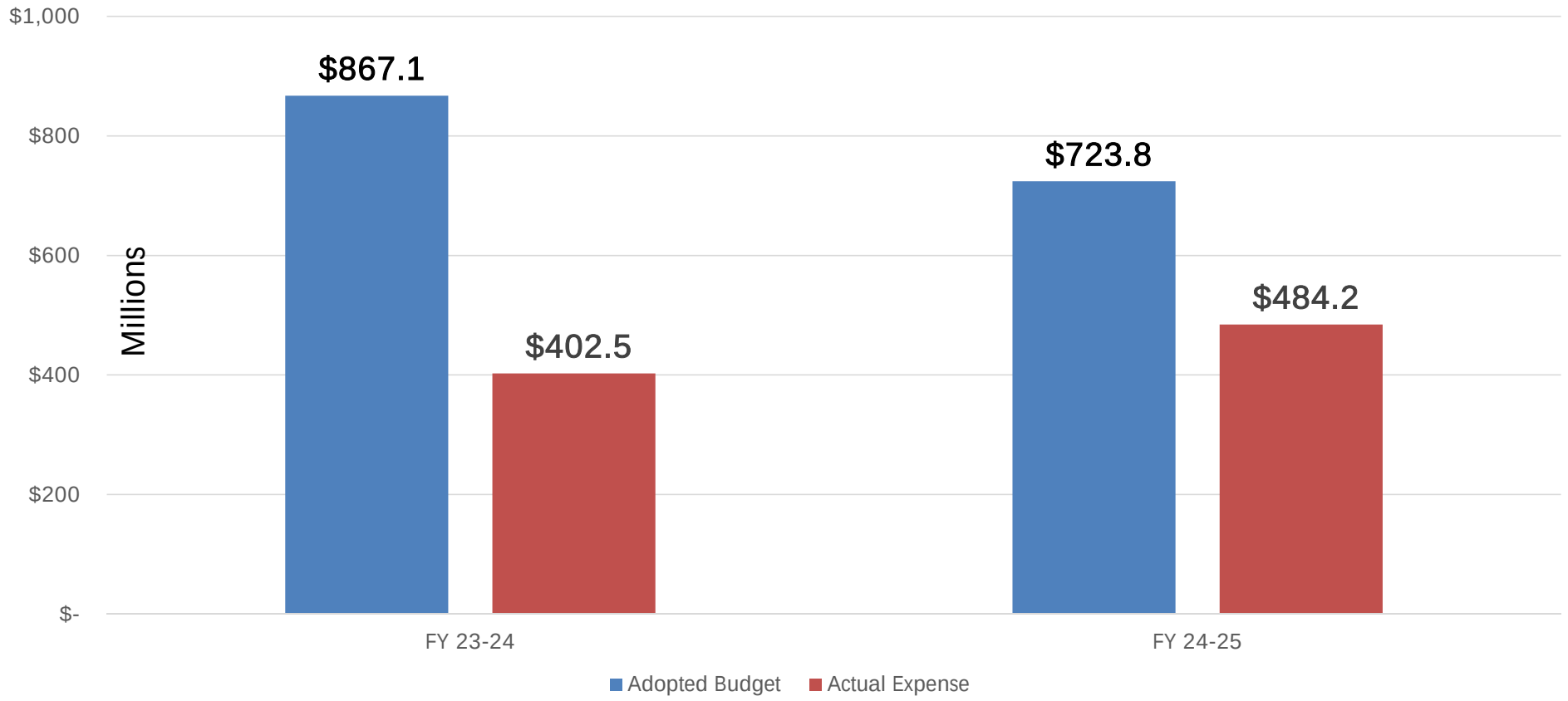
3. Water Service Area (~135K Population) is ~2x the Town's Municipal Boundary

4. Aligns with Adopted Infrastructure Master Plans, Corporate Strategic Plan, and Citizen Survey

5. Preserve Opportunities in a Growing Community

6. The Budget is a Planning Amount – We Would Never Spend the Entire Adopted Budget

Adopted Budget vs. Actual Spending





7.
New Positions

Proposed New Positions: 18 FTE

TOWN OF QUEEN CREEK ARIZONA

Public Safety: 10

- **Police Department: 6**
  - 3 Sworn Officers
  - 1 Sworn Sergeant
  - 1 Sworn Lieutenant
  - 1 Civilian Investigator
- **Fire Department: 4**
  - 3 Battalion Chiefs
  - 1 Management Support Tech.

All Other: 8

- **Public Works: 4**
  - 2 Streets Specialists
  - 1 Traffic Analyst
  - 1 Facilities Support Specialist
- **Utilities: 4**
  - 2 Repair Technicians
  - 1 Program Manager
  - 1 Water Resources Analyst

FY 26-27 Staffing: +18 FTE (+2%)

TOWN OF QUEEN CREEK ARIZONA

Department	FY 25-26 Revised Budget	FY 26-27 Recommended	Change
Police	173.0	179.0	6.0
Fire & Medical	120.0	124.0	4.0
Public Works and Solid Waste	83.0	87.0	4.0
Water and Wastewater	73.5	77.5	4.0
Parks & Recreation	74.5	74.5	-
Finance	53.5	53.5	-
Development Services	35.0	35.0	-
Information Technology	31.0	31.0	-
CIP Administration	16.0	16.0	-
Town Manager, Clerk, Communications, and Legislative Affairs	16.0	16.0	-
Economic Development / HPEC	13.5	13.5	-
Human Resources	10.0	10.0	-
Mayor & Town Council	7.0	7.0	-
Town Attorney	4.0	4.0	-
Total Full-Time Equivalent Positions (FTEs)	**710.0**	**728.0**	**18.0**



8. Infrastructure Budgets

Infrastructure Observations

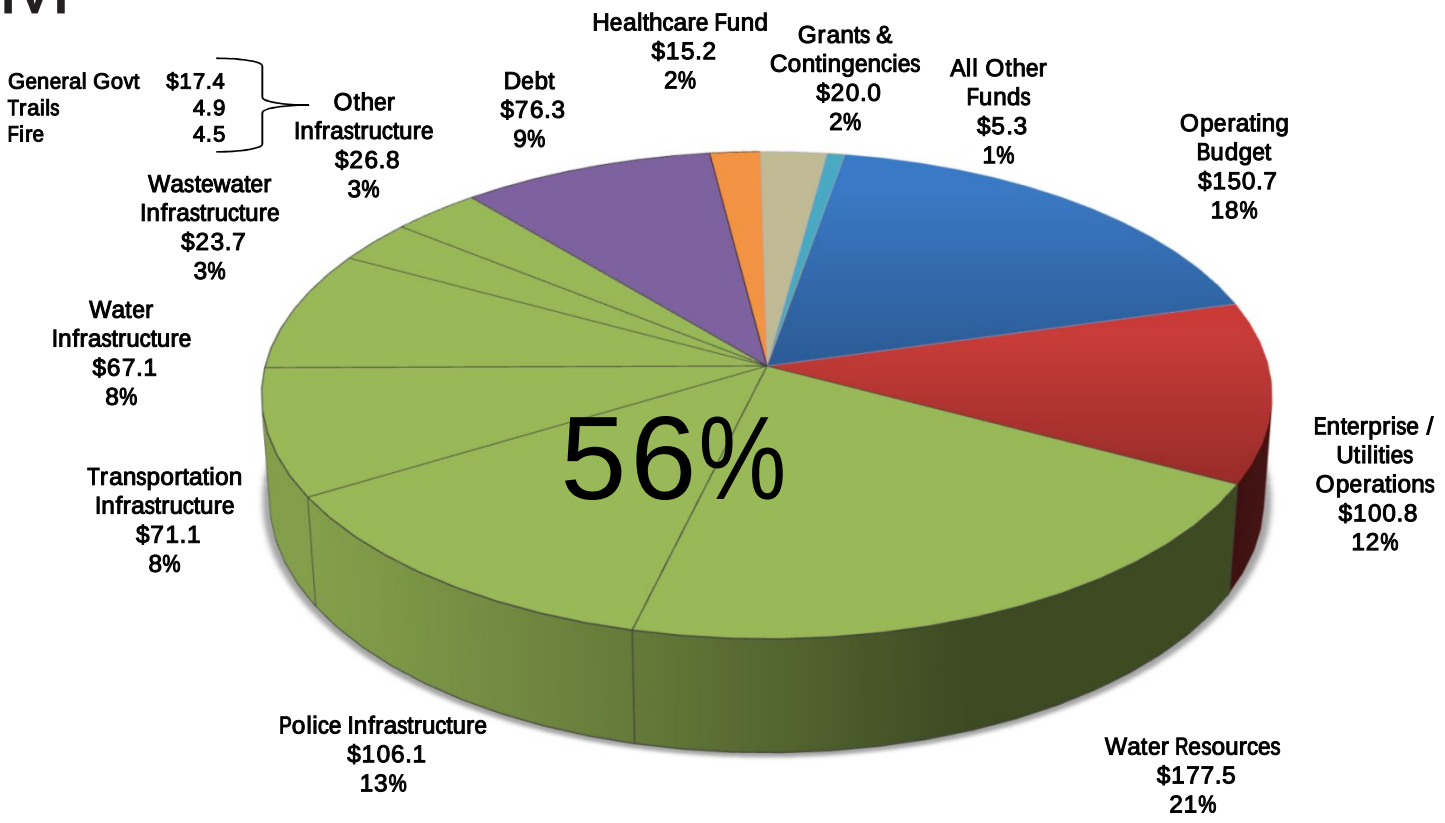
- FY 26-27 Infrastructure (CIP): $472.3M (56% of Budget)
- Continue “Building a Town”
- Specific Funding Sources Exist
  - New Development Via Impact and Capacity Fees (“Growth Pays for Growth”)
  - New Water Resource Fee Effective January 2027
- Budget Amount Addresses
  - Legal Requirement to Budget Full Contract Amount – Despite the Fact that Construction will Occur Over More than One Year
  - “Carryforwards” Created

5-Year CIP Budget: $1.1B

TOWN OF QUEEN CREEK ARIZONA

Department	FY 26-27	FY 27-28	FY 28-29	FY29-30	FY30-31	TOTAL (M)
Transportation	$53.4	$78.4	$39.4	$73.2	$8.1	$252.5
Police	87.0	-	-	-	-	87.0
General Government	13.8	26.8	7.0	-	12.3	59.9
Fire	4.0	35.2	4.1	0.9	0.5	44.7
Parks	-	31.5	-	-	-	31.5
Trails	4.7	-	3.3	3.4	-	11.4
Gen. Government Subtotal	$162.9	$171.9	$53.8	$77.5	$20.9	$487.0
Water Resources	$160.4	$143.4	-	$4.0	-	$307.8
Water	36.3	19.3	12.3	58.6	7.7	134.2
Wastewater	15.0	5.1	20.1	52.3	20.7	113.2
Utilities Subtotal	$211.7	$167.8	$32.4	$114.9	$28.4	$555.2
Carryforward Contingency	$97.7					$97.7
TOTAL	$472.3	$339.7	$86.2	$192.4	$49.3	$1,139.9

FY 26-27 Recommended Budget
$840.6M



FY 26-27 Infrastructure Budget Summary

$472.3M (56%) of Total Budget

	Projects Under Contract (67 Projects)	Priority Projects	FY 26-27 Recommended Budget
Police	$19.1M	$87.0M	$106.1M
Transportation	$17.7M	$53.4M	$71.1M
General Government	$3.6M	$13.8M	$17.4M
Parks and Trails	$0.2M	$4.7M	$4.9M
Fire & Medical	$0.5M	$4.0M	$4.5M
General Government Subtotal	**$41.1M**	**$162.9M**	**$204.0M**
Water Resources	$17.1M	$160.4M	$177.5M
Water	$30.8M	$36.3M	$67.1M
Wastewater	$8.7M	$15.0M	$23.7M
Utilities Subtotal	**$56.6M**	**$211.7**	**$268.3M**
Total Infrastructure	**$97.7M**	**$374.6M**	**$472.3M**

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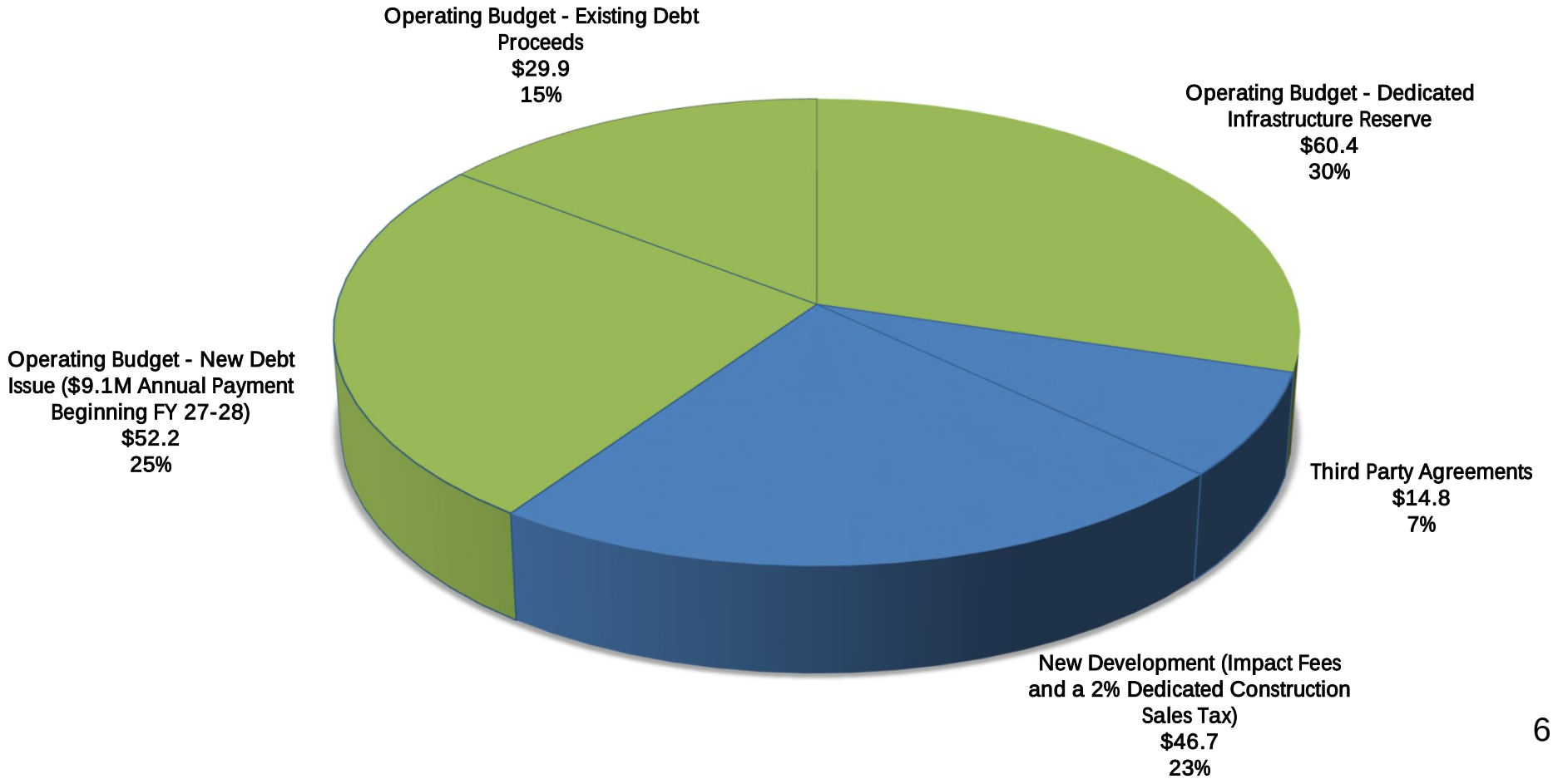
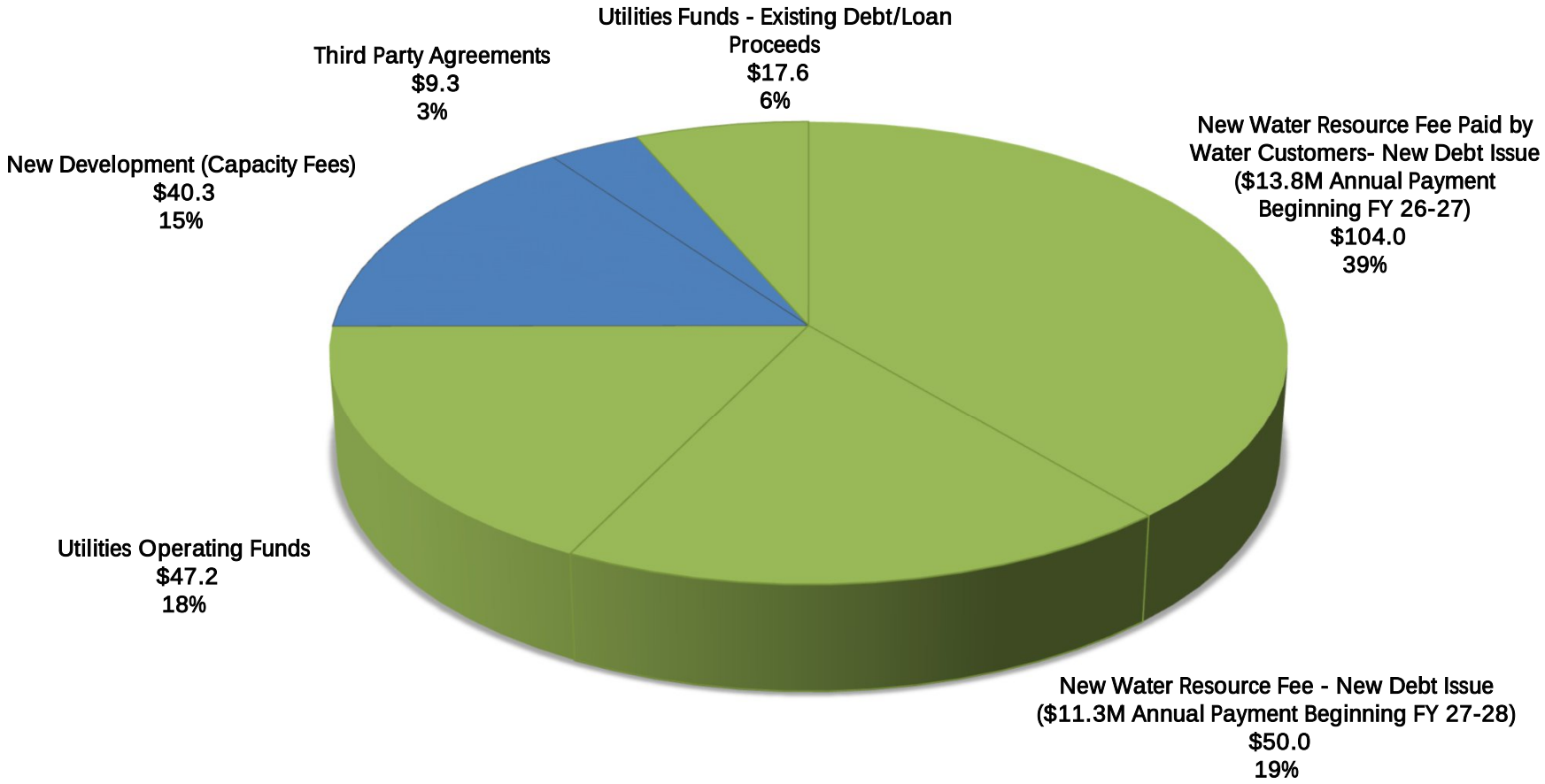
General Government CIP: $204.0M

70% Town Funded vs. 30% Development Funded



Utilities CIP: $268.3M

82% Customer Funded vs. 18% Development Funded



FY 26-27 Priority Projects

	FY 26-27 Recommended Budget
Police Headquarters Design & Construction	$78.9M
Transportation Projects	$49.7M
Fleet Facility Expansion (Public Safety/General Government)	$17.2M
Trail Improvement Projects	$4.7M
Drainage Projects	$3.7M
Fire Station #6 Design & Construction	$3.0M
Fiber Network Improvements	$2.7M
Public Works/CIP Admin Building Design	$2.0M
Fire Office Remodel	$1.0M
Subtotal General Government Projects	**$162.9M**
Water Resources Purchase & Infrastructure	$160.4M
Water Projects	$36.3M
Wastewater Projects	$15.0M
Subtotal Utilities Projects	**$211.7M**
Total	**$374.6M**

Utility Infrastructure



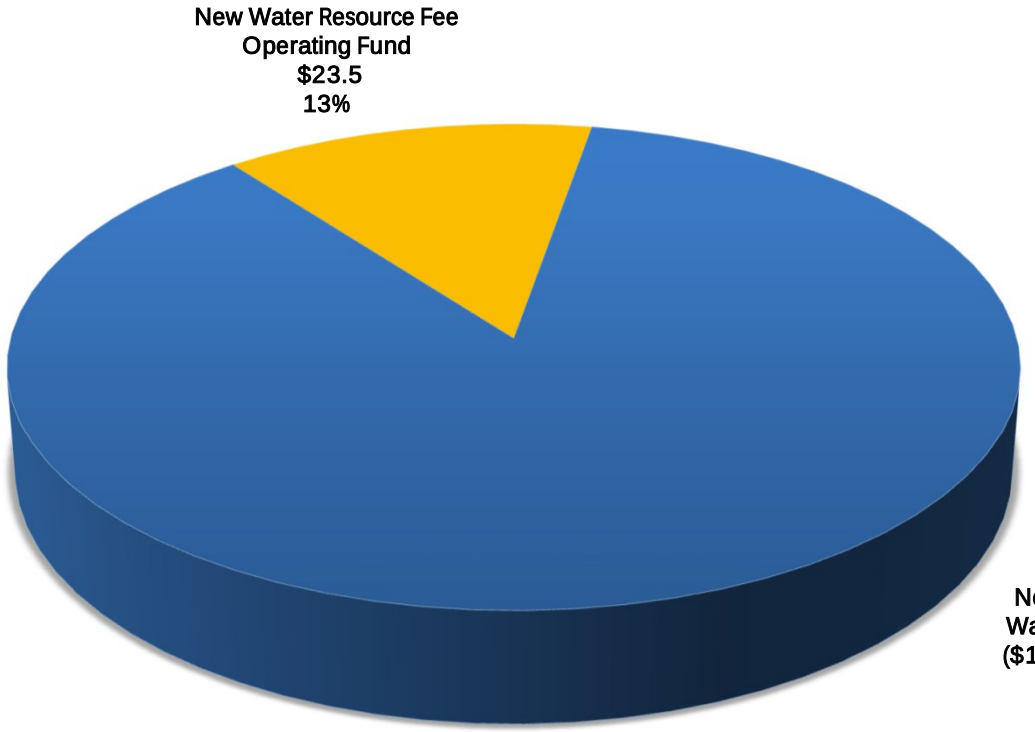




Water Resource Objectives

1. Complete Purchase of Harquahala Water
   - Final 5K AF Purchase in July 2026 ($104M)
2. Create Harquahala Service Area
   - Ability to Pump 17K AF Annually
   - Water Delivery Expected: FY 28-29
   - Phased Approach – Currently in Phase 1 of 3
3. Create Recharge Facilities in QC Service Area
   - Recharge 8.5K AF Annually
4. All Expenses will be Paid for with a New Water Resource Effective January 2027

Water Resources: $177.5M

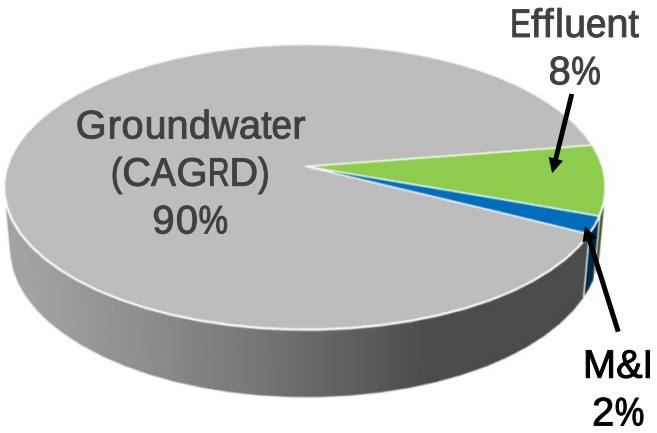


Water Resources: $177.5M

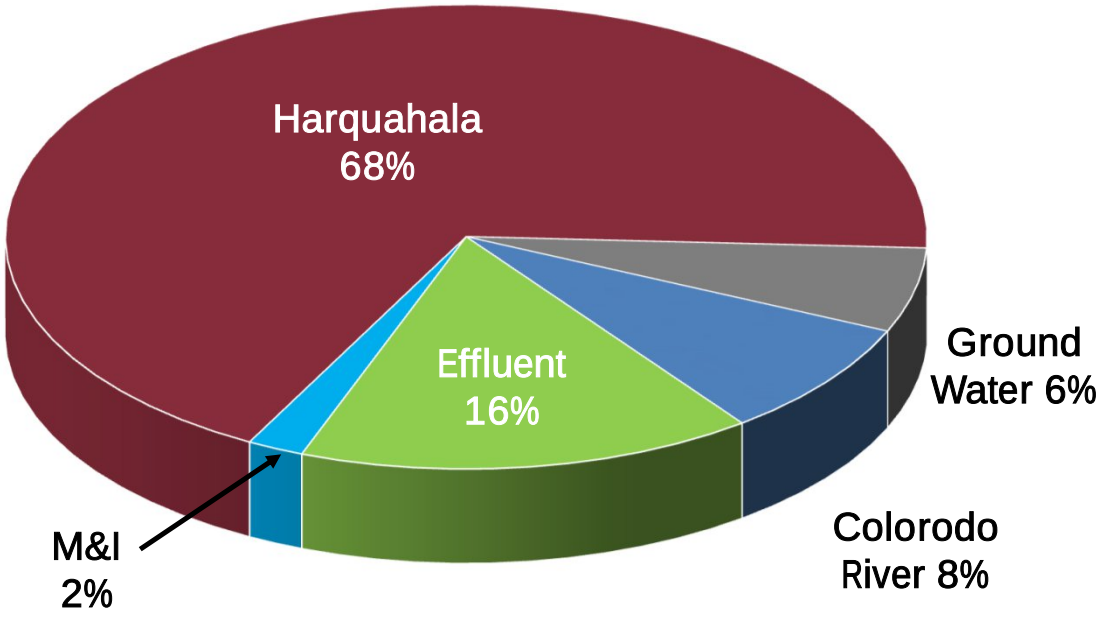
- **Carryforward for Projects: $17.1M**
  - Harquahala Water Infrastructure Phase 1A: $14.3M
  - Meridian Water Recharge Pit: $2.2M
  - Wales Water Recharge Pit: $0.6M
- **New Projects: $160.4M**
  - Water Supply Acquisition (Harquahala Lot 7): $104.0M
  - Harquahala Water Infrastructure Phase 1B: $50.0M
  - Meridian Water Recharge Pit: $6.0M
  - Water Resource Master Plan: $400K

It's a Process – Not an Event!!

2018 Portfolio
18K AF



2026 Portfolio
32K AF



Priority Water Resource Projects

Harquahala Valley Water Update

- ✓ Lot #6 & # 7 Decision and Order Pending
- ✓ Phase 1A Work Ongoing
  - ✓ Water Quality Testing and Continued Due Diligence
  - ✓ Project Design and Permitting (NEPA)
  - ✓ Well Testing and Rehabilitation
- ✓ Transporters Association Formation
  - ✓ Queen Creek
  - ✓ Buckeye
  - ✓ CAGRD - Pending





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MERIDIAN PIT PROJECT – 2022



MERIDIAN PIT PROJECT – 2026



Queen Creek Water Resource Goals



Reduce Long-Term Reliance on Groundwater / CAGRD



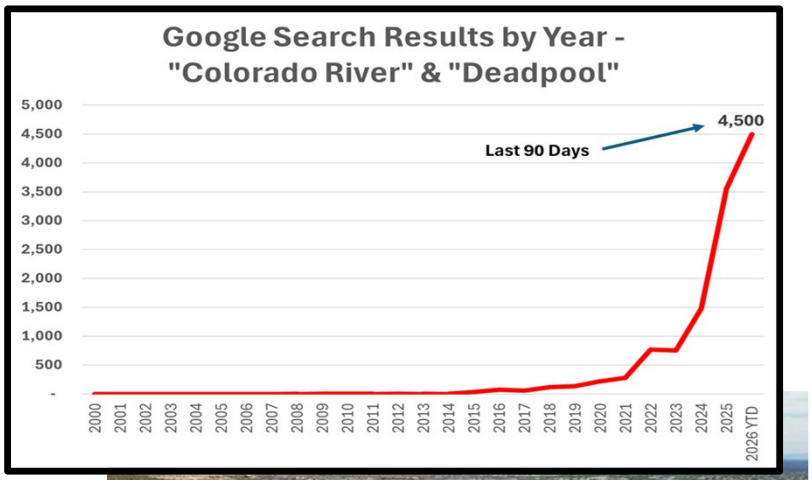
Pursue Diverse Sustainable Locally Controlled Water Resource Portfolio



Become a Designated Water Provider

COLORADO RIVER UPDATE

- ✓No Agreement – Conversations Continue
- ✓Historic Low 2026 Snowpack (Less Runoff)
- ✓August / December Federal Action
- ✓All Current Options Adversely Impact AZ
- ✓Litigation Likely – Uncharted Waters
- ✓Increase Interest in Non-Colorado River Water

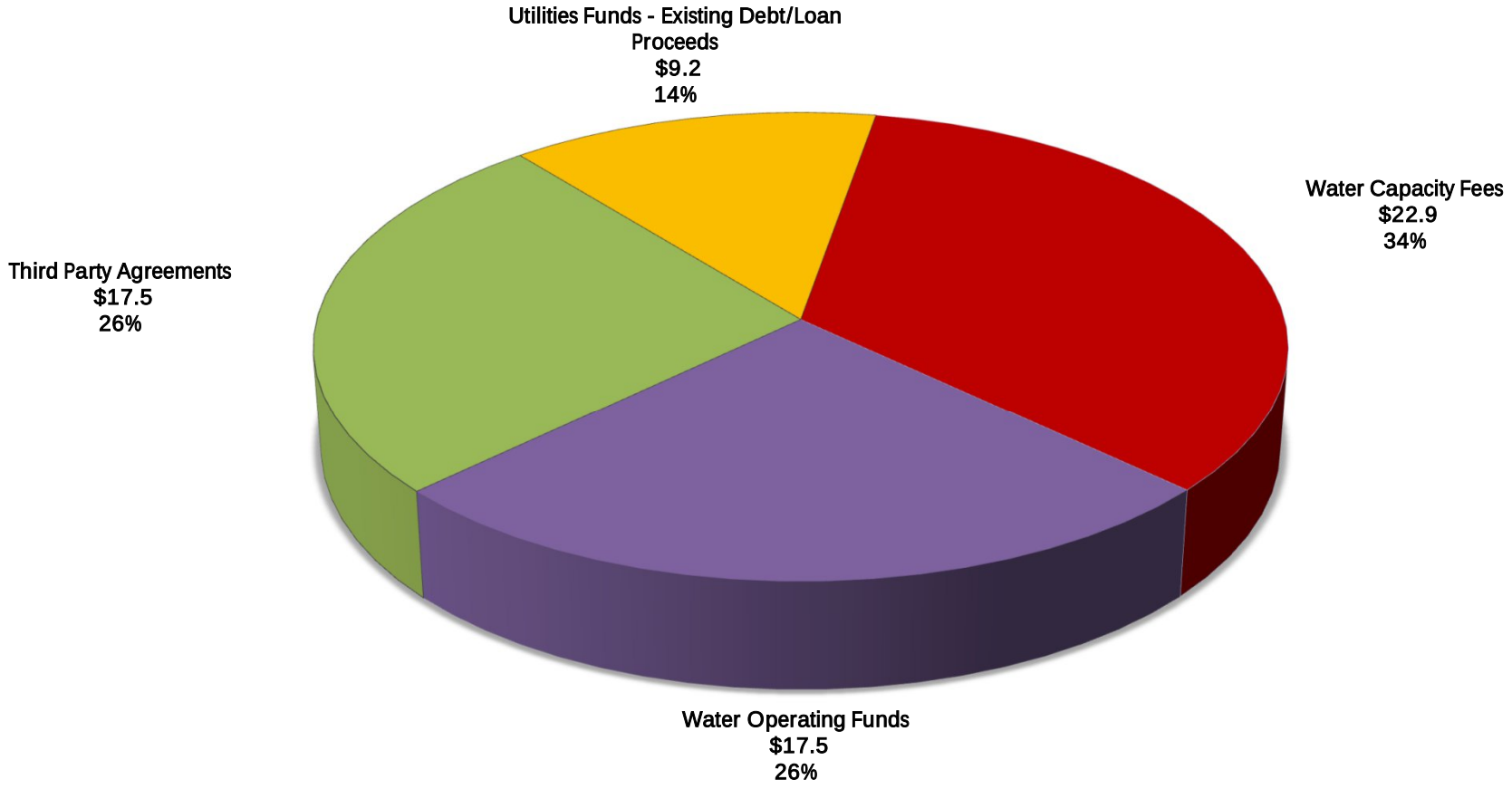




Water Infrastructure Objectives

1. Expand System for Growth (Paid with Capacity Fees)
   - Box Canyon and Manage for Anticipated Growth
2. Some Increases to Production/Transportation Capacity
   - Redundancy & Resiliency
3. Harquahala
   - Wet Water
   - Beneficial QC Use / Recharge
4. Manage Aging and Growing Infrastructure

Water Infrastructure: $67.1M



Water Infrastructure: $67.1M

- **Carry Forward (30): $30.8M**
- **New Projects: $36.3M**
  - Pima Well, Redrill, Tank & Booster: $5.5M
  - Lime Drive: Riggs to Hunt Hwy (Box Canyon): $4.8M
  - Hunt Hwy: Lime Dr. to Booster Pump Station: $3.6M
  - Ranchettes Water Line Replacement: $3.0M
  - Cloud: Sossaman to Power Reconstruction: $2.9M
  - Ware Farms Developer Water Line Reimb.: $2.5M
  - Chandler Heights: Sossaman to Hawes: $2.4M
  - Miscellaneous Projects (15): $11.6M

Priority Water Infrastructure Projects

Water Production Resiliency

Main Plant Water Tank

Total Cost $6.5M

Estimated Completion Date: November 2026



Water System Delivery Resiliency

Chuckawala Upper Zone Booster

Total Cost $1.0M

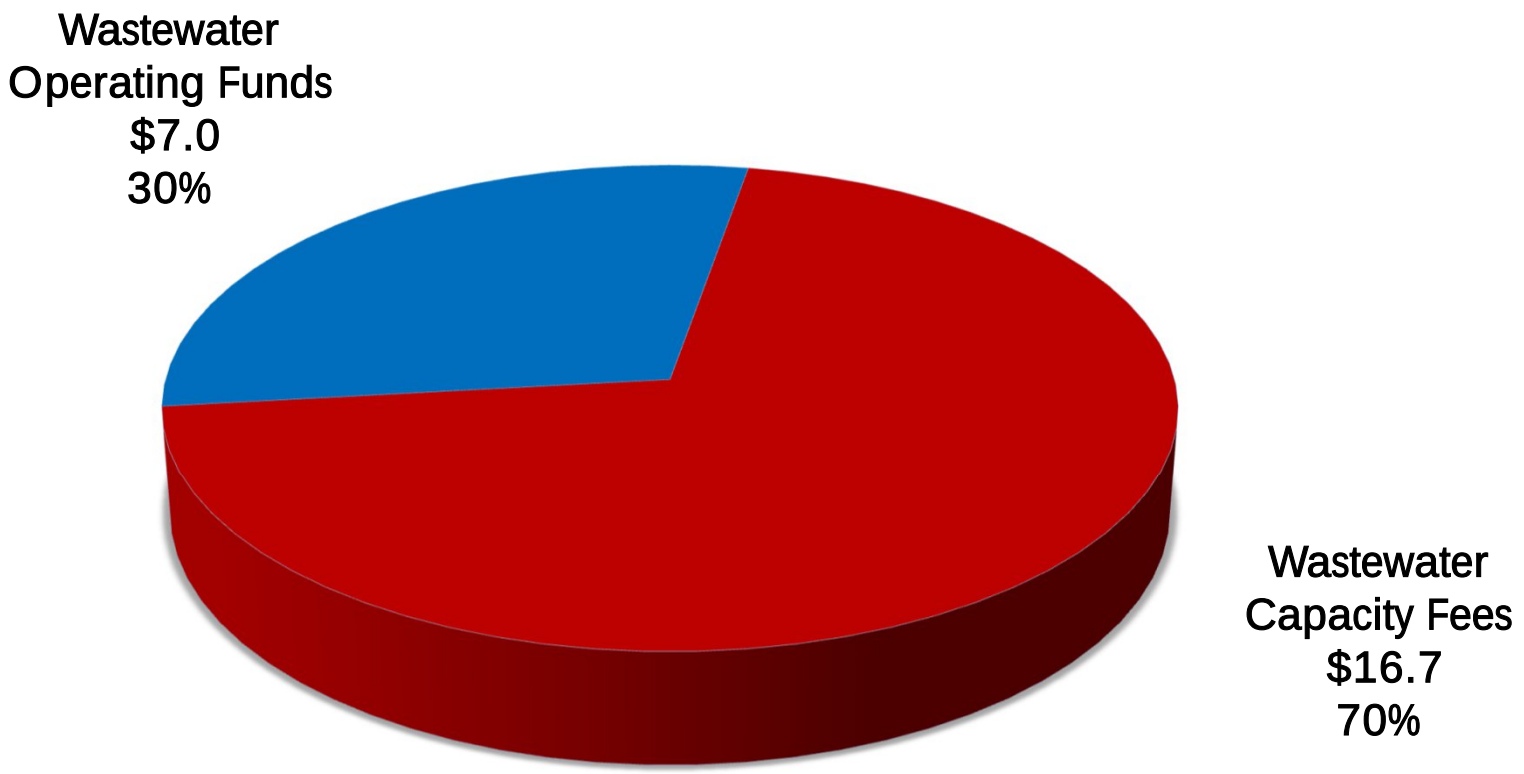
Estimated Completion Date: FY 2026/27



Wastewater Infrastructure Objectives

1. Increase Treatment Capacity
   - 2 MGD Treatment Plant Expansion Online FY 30-31
   - 100% for Growth so Funded with Capacity Fees
   - Currently Under Design
   - Total Capacity to 6 MGD (Final Amount at GWRP)
2. Preparation for Box Canyon Development
   - “To Front Door”
3. Conceptual Design for New WW Treatment – Advanced Treatment Facility State Land / East

Wastewater Infrastructure: $23.7M



Wastewater Infrastructure: $23.7M

- **Carry Forward (5): $8.7M**
  - Treatment Expansion Design: $4.0M
  - Rittenhouse @ UPRR: $3.4M
  - Power: Riggs to Hunt Hwy: $750K
  - Miscellaneous Projects (2): $600K
- **New Projects: $15.0M**
  - Sossaman: Riggs to Hunt (Box Canyon): $6.0M
  - Power: Riggs to Hunt (Box Canyon): $4.2M
  - Treatment Plant Expansion Continuing: $2.5M
  - Fleet Facility Expansion (Wastewater Utility Share): $1.9M
  - Miscellaneous Projects: $0.4M

Priority Wastewater Infrastructure Projects

WW Treatment Expansion

Greenfield Water Reclamation Plant Phase IV Expansion

Total Cost $90-$100M

Estimated Completion Date: FY 30-31

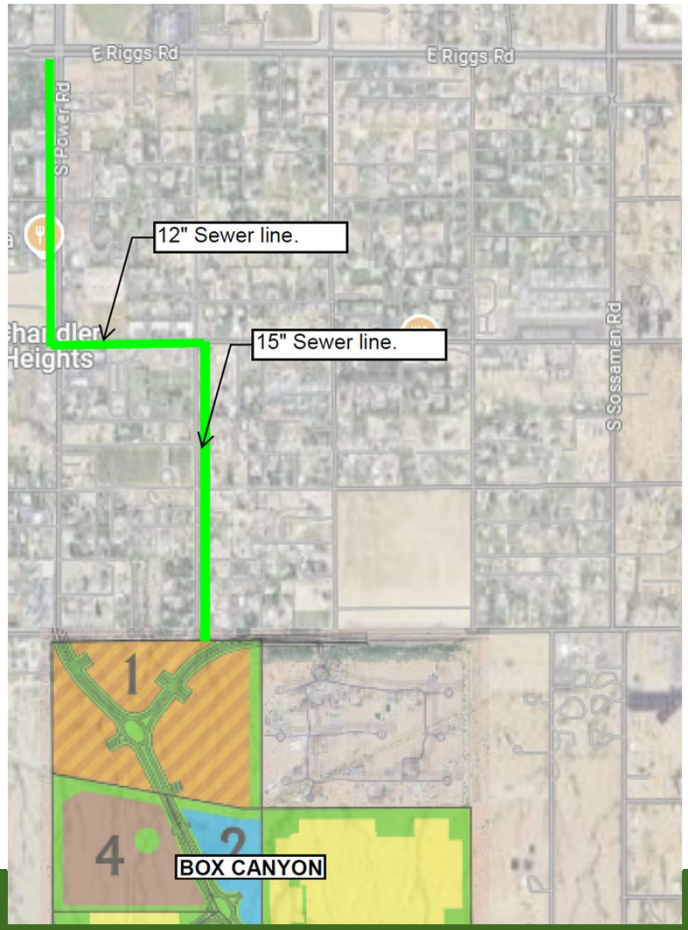


Box Canyon WW Infrastructure

Box Canyon Off Site
Wastewater Infrastructure

Total Cost $4M

Estimated Completion Date:
FY 27-28



Transportation Infrastructure



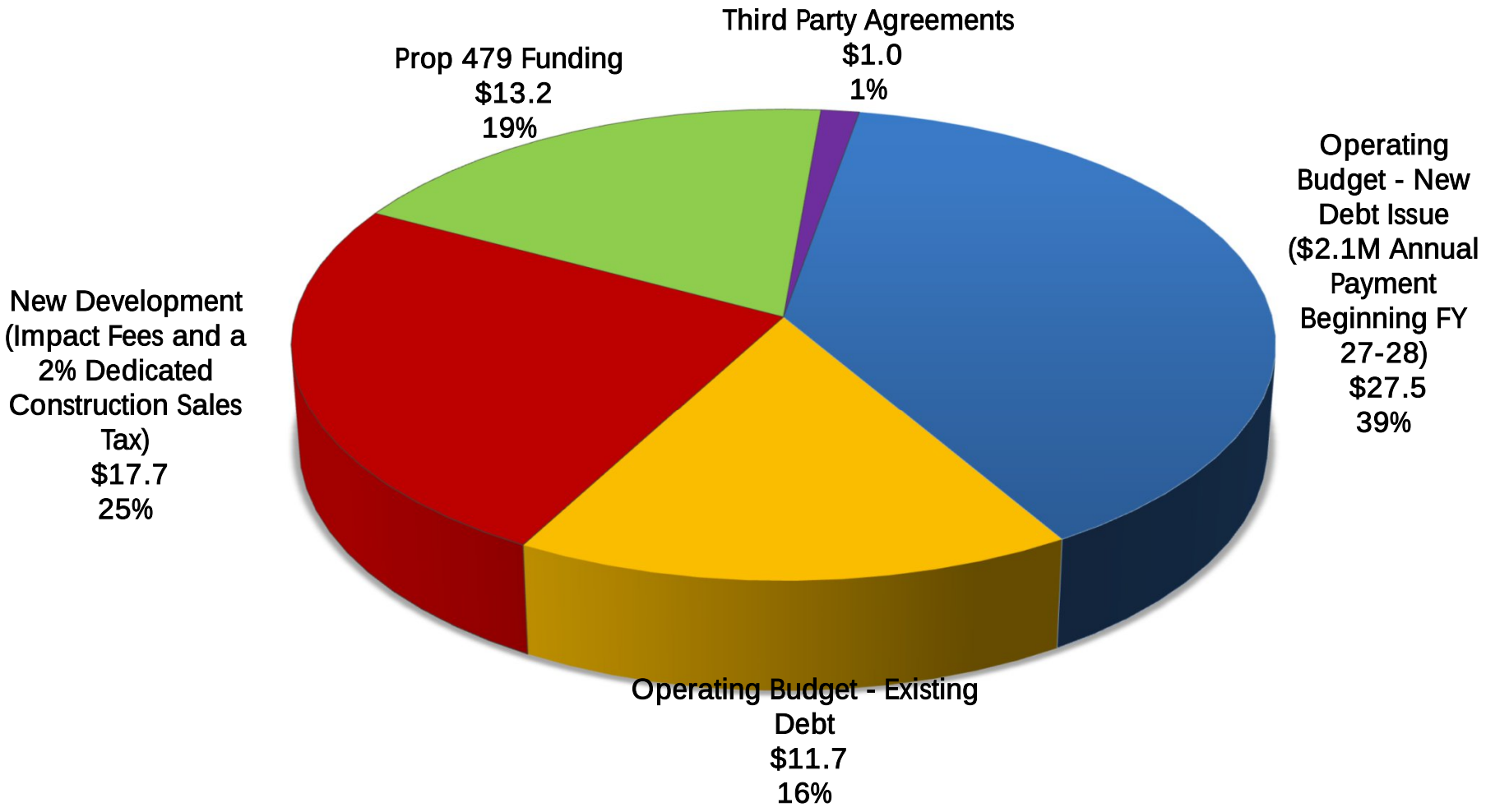




Transportation Infrastructure Objectives

1. Priority of Citizen Survey
2. Reflects Recommendations from 2025 Transportation Master Plan
3. Improves Traffic Flow and Safety
4. Addresses Pavement Management and Drainage Issues
5. Supports Upcoming CIP Projects (ex: Fire Station) and Private Development Agreements (ex: Box Canyon)
6. Aligns with Regional Funding and Connectivity

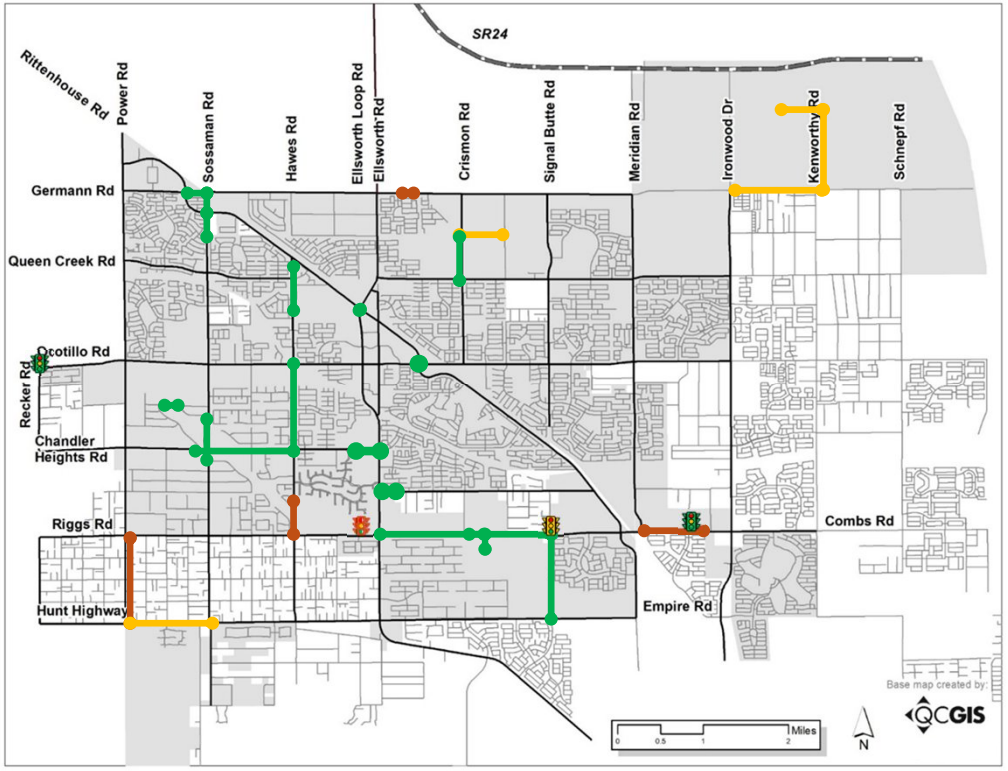
Transportation Infrastructure: $71.1M



Transportation Infrastructure: $71.1M

- **Carry Forward Projects (18): $17.7M**
  - Power Road: $7.4M
  - Hawes Road: $5.8M
- **New Projects: $53.4M**
  - Sossaman: Sonoqui Wash to Chandler Heights $14.8M
  - Chandler Heights: Sossaman to Hawes $10.7M
  - Intersection Improvements $6.5M
  - Hawes: Chandler Heights to Ocotillo $4.8M
  - Traffic Signals: $1.5M
  - Drainage Projects: $3.7M
  - Miscellaneous Projects (11): $11.4M

FY 27-2031 CIP Street Projects



- Street Projects Beginning in FY2026-27 and FY2027-28
- Street Projects Beginning in FY2028-29
- Street Projects Beginning in FY2029-30 and FY2030-31
- Street Light Projects Beginning in FY2026-27 and FY2027-28
- Street Light Projects Beginning in FY2028-29
- Street Light Projects Beginning in FY2029-30 and FY2030-31

A0602 – Chandler Heights: Sossaman to Hawes



- **Scope:** Widening of Chandler Heights road to a 5-lane section from Sossaman Road to Hawes Road. This project also addresses pavement maintenance.

- **Budget:** $10.7M

A0404 –Hawes: Chandler Heights to Ocotillo

- **Scope:** Widening of Hawes Road to a 5-lane section from Ocotillo Road to Chandler Heights Road. This project includes a pedestrian and bicycle crossing of Queen Creek Wash (north of Ocotillo Road).

- **Budget:** $4.8M



A0903 – Sossaman: Sonoqui Wash to Chandler Heights

- **Scope:** Widening Sossaman Road to 5 lanes, including construction of a bridge over Sonoqui Wash (eliminating a low water crossing and improving roadway alignment and visibility). The project will improve trail crossing visibility at the Sonoqui Wash as well as improve public safety crew response times during flooding events.

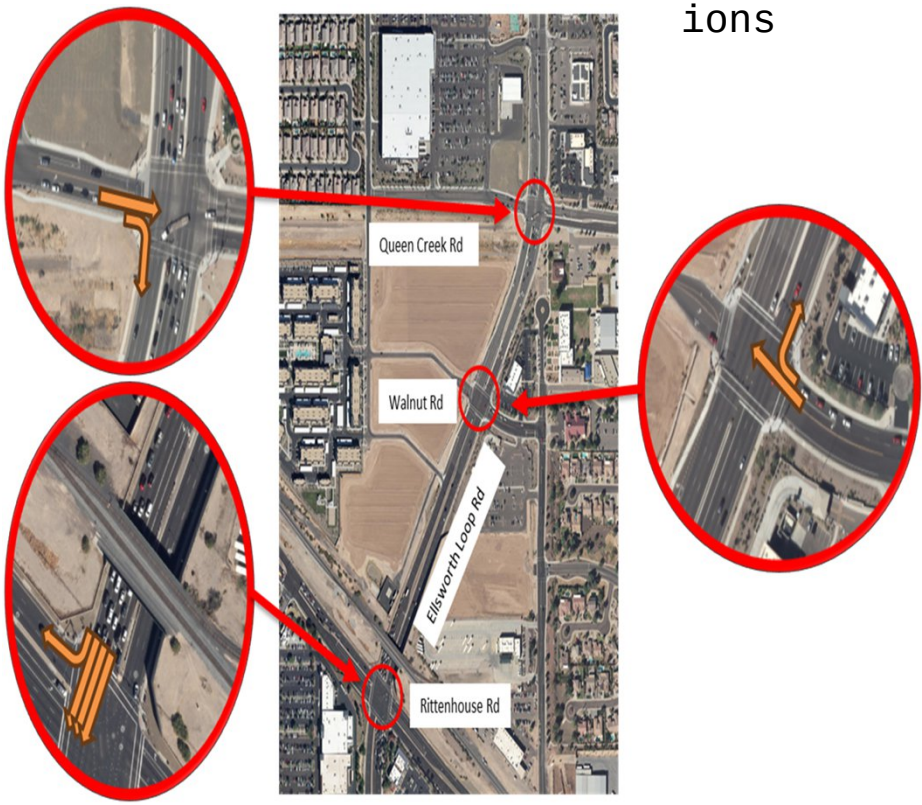
- **Budget:** $14.8M



Intersection Improvements

- **Scope:** Total of five (5) Intersections will be earmarked for Improvements
- **Budget:** $6.5M

Example Intersections



All Other Infrastructure



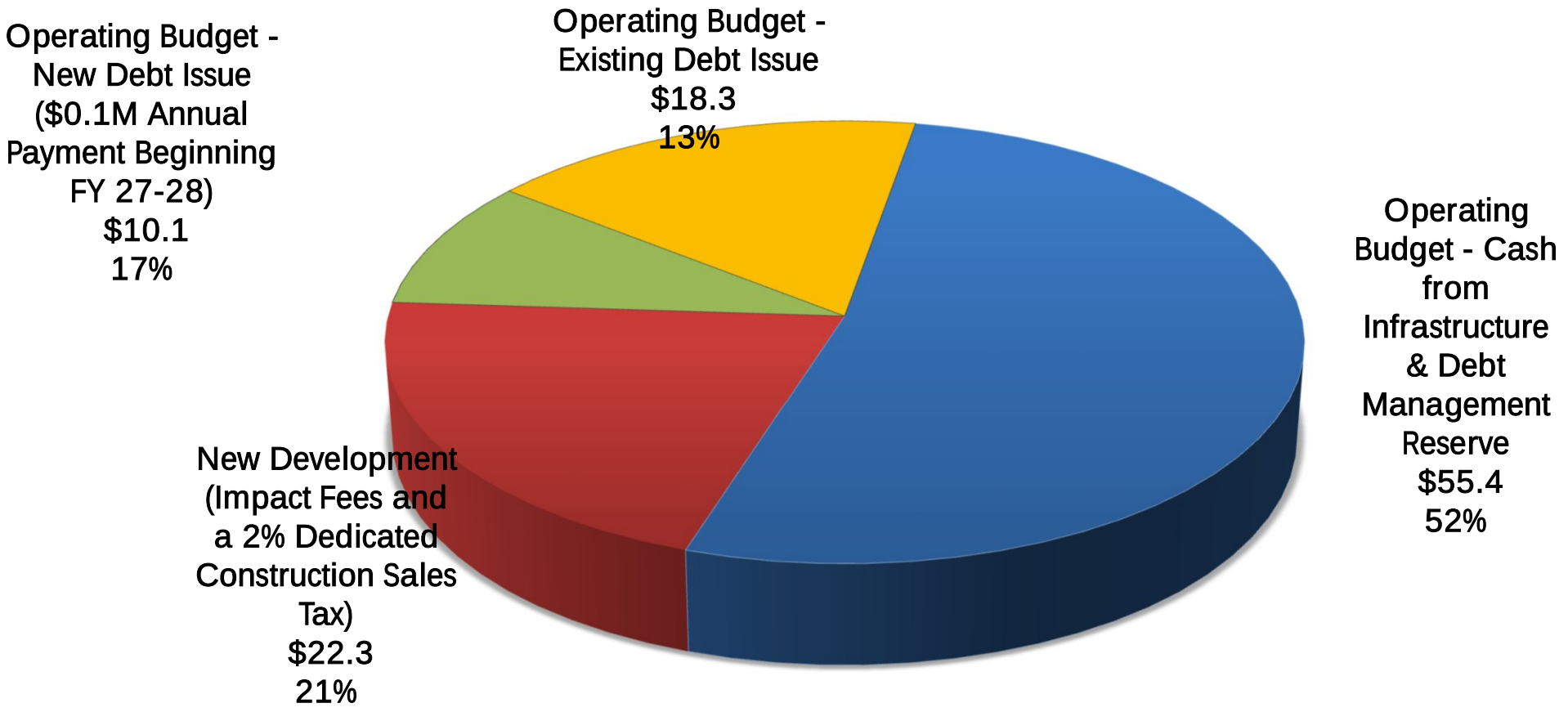




Police Infrastructure Objectives / PD HQ

1. Consolidates Police Department operations into a centralized, efficient space
2. Supports current staffing and planned future growth
3. Eliminates the need for a separate substation through co-located services
4. Enhances fleet capacity / level of service
5. Strengthens coordination and improves service delivery to the community
6. Increases operational resilience and long-term cost efficiency

Police Infrastructure: $106.1M



Police Infrastructure: $106.1M

Carry Forward Projects (3): $19.1M

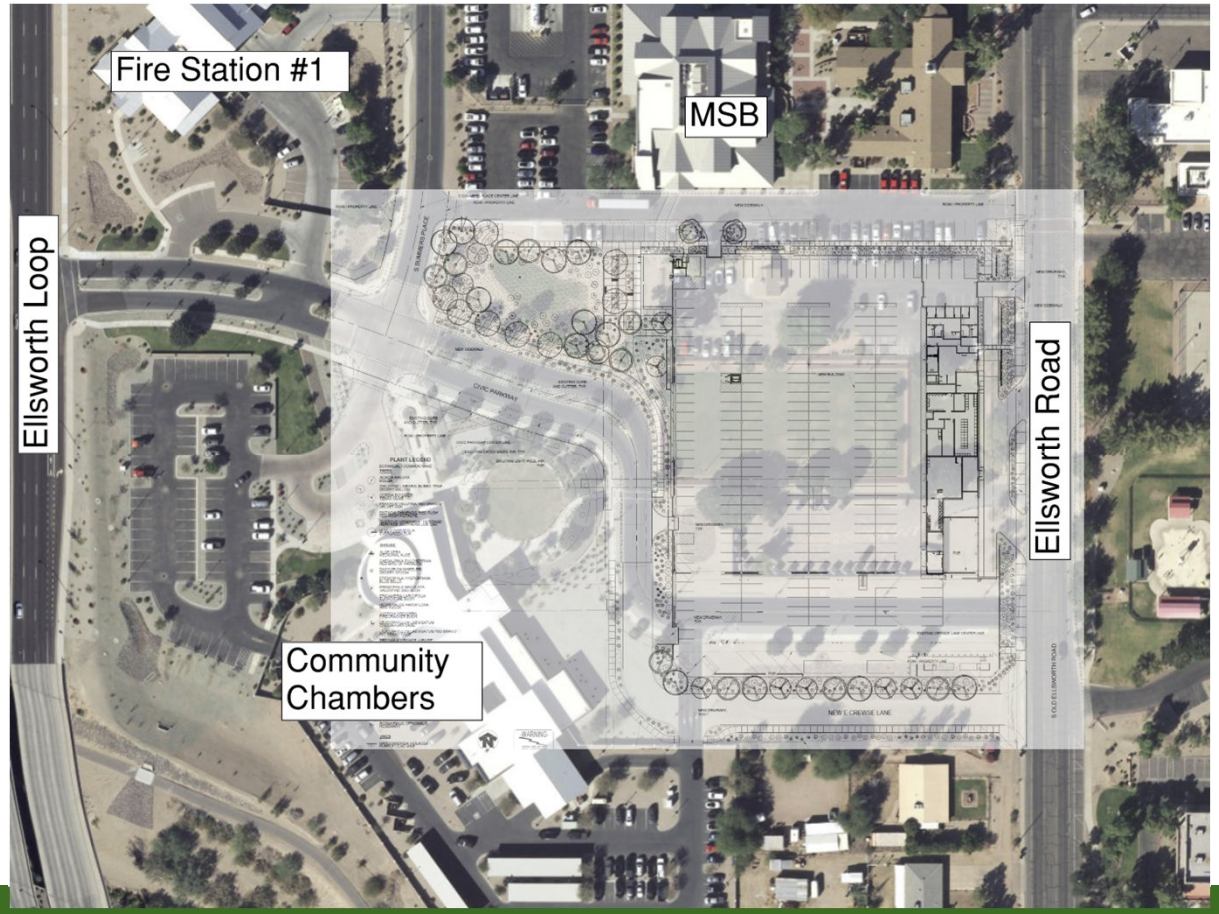
- Police HQ Design: $14.5M
- PD Radio Towers: $4.0M
- Fleet Facility Expansion Design: $0.6M

New Projects: $87.0M

- Police HQ: $78.9M ***(Cash Funded)***
- Fleet Facility Expansion (PD Share): $8.1M

MF020 – Police Department Headquarters

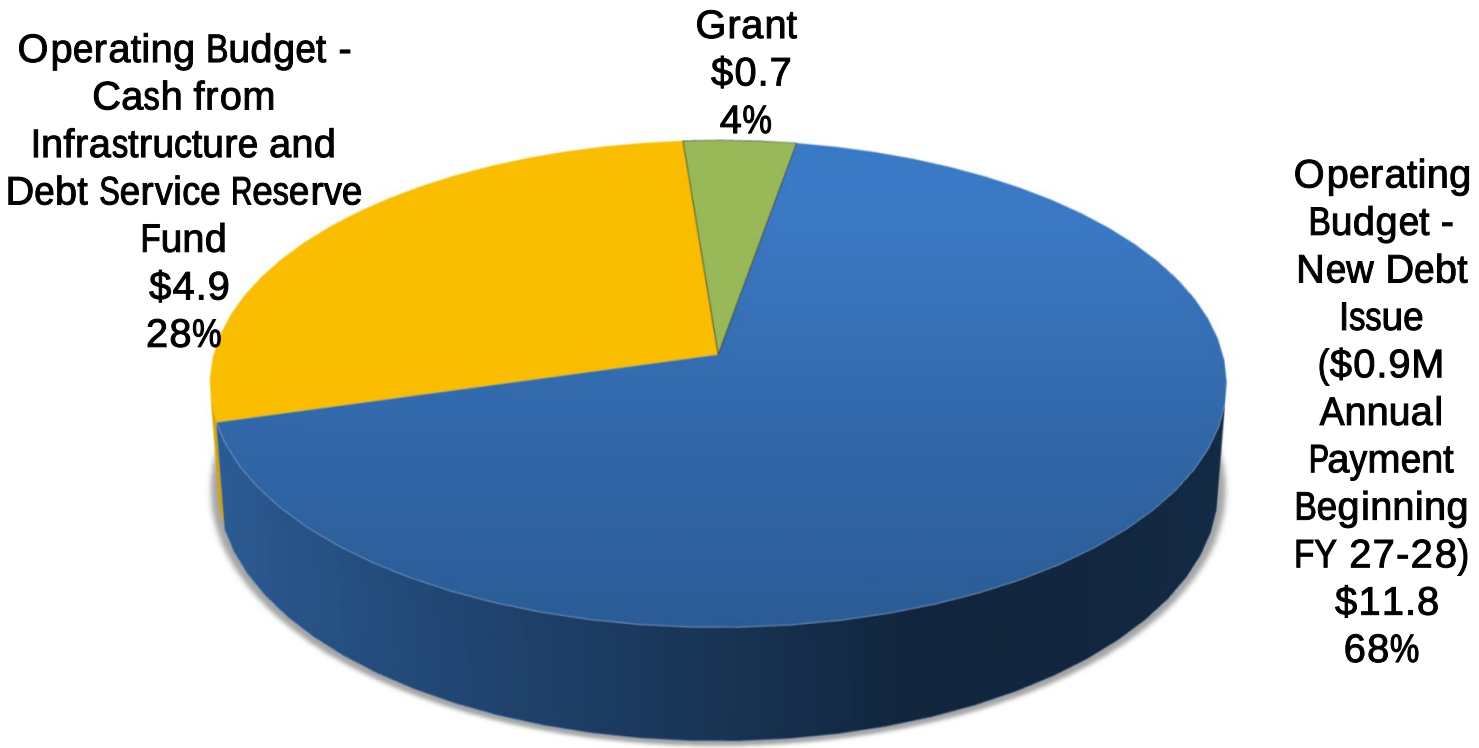
- Scope: Construction of a new PD headquarters
- Schedule: June 2026 - Summer 2028
- Budget: $96M



General Government Infrastructure Objectives

1. Addresses New Facility Needs for Existing Staffing
2. Enhances Fleet Services / Level of Service

General Government Facilities: $17.4M



General Government Facilities: $17.4M

Carry Forward Projects (3): $3.6M

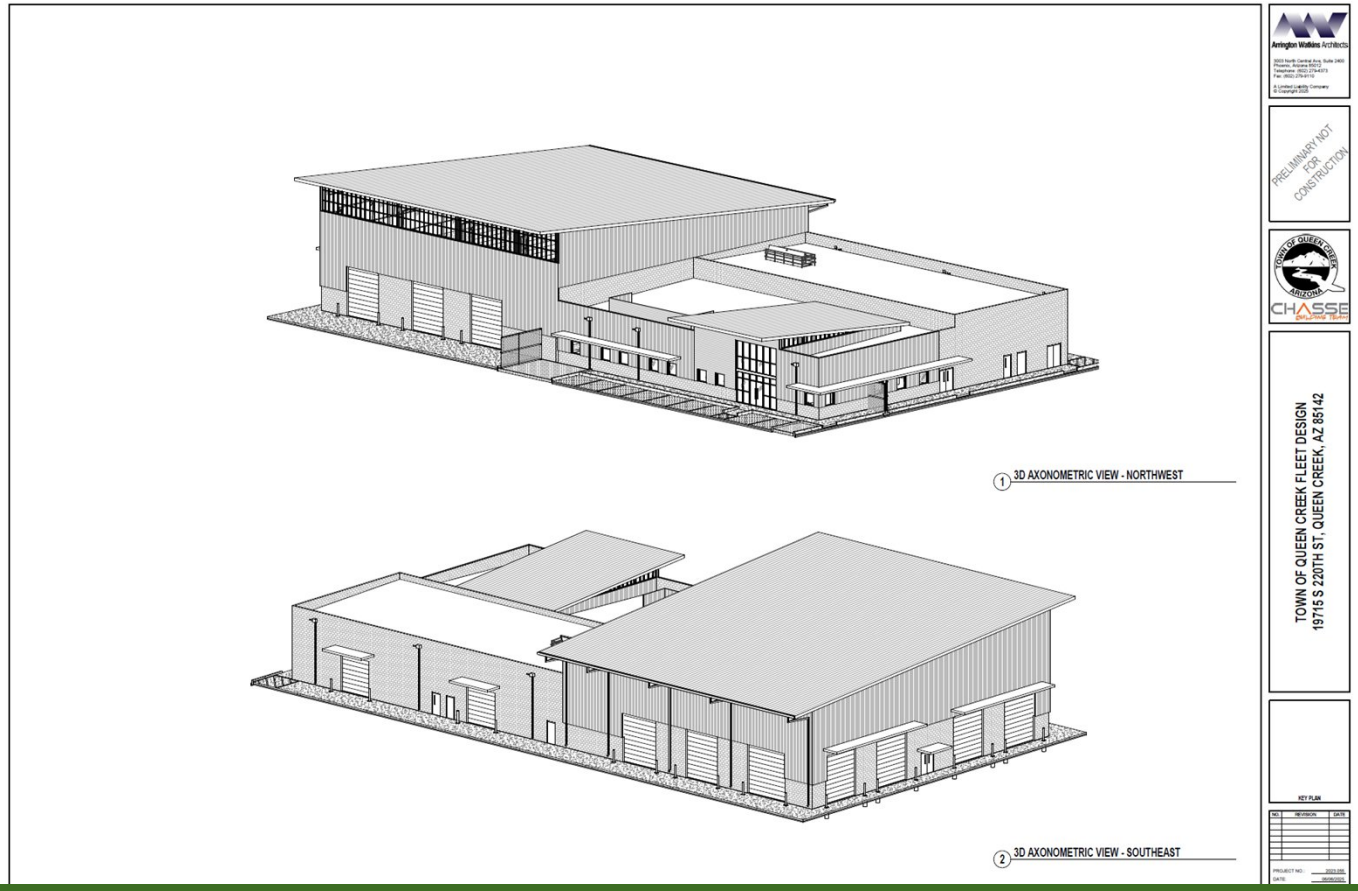
- Public Works Field Ops Facility: $2.4M
- Fleet Facility Expansion (Non-PD Share): $725K
- Field Restrooms at FOF: $500K

New Projects: $13.8M

- Fleet Facility Expansion (Non-PD Share): $9.1M
- Public Works / CIP Administration Building: $2.0M
- Fiber Network Improvements: $2.7M

MF026 – Fleet Facility Expansion

- Scope: Construction of a new Fleet Building
- Schedule: Fall 2026 - Spring 2028
- Budget: $23M



Trails Infrastructure Objectives

1. Priority of Citizen Survey
2. Add New Segments to Connect Trail Gaps
3. Completion of the Town's Portion of the Queen Creek Wash Trail

Trails Infrastructure: $4.9M

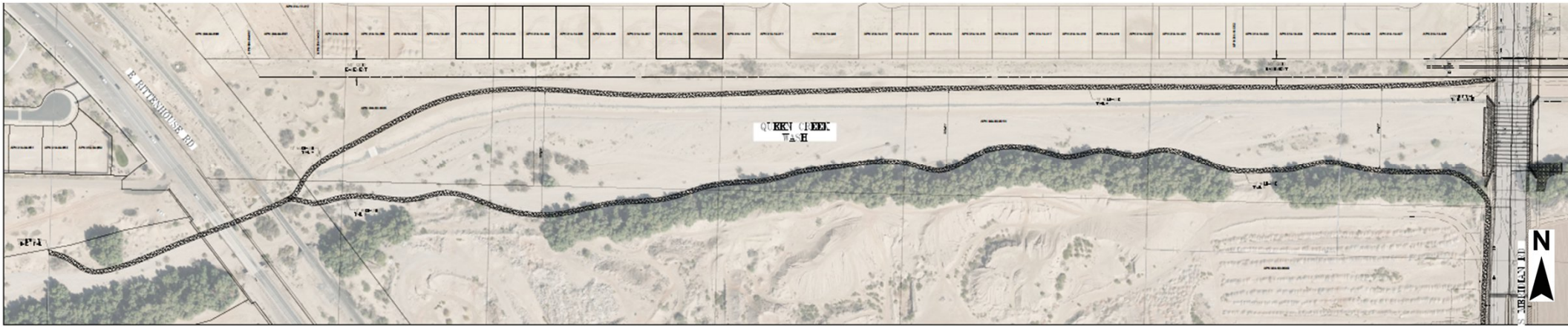
Carry Forward Projects (2): $230K

- QC Wash Trail (Rittenhouse to Meridian) Design: $55K
- QC Wash Trail (Crismon to Rittenhouse): $175K

New Projects: $4.7M

- QC Wash Trail (Rittenhouse to Meridian) Construction: $4.7M

TE101 – QC Wash Trail: Rittenhouse to Meridian



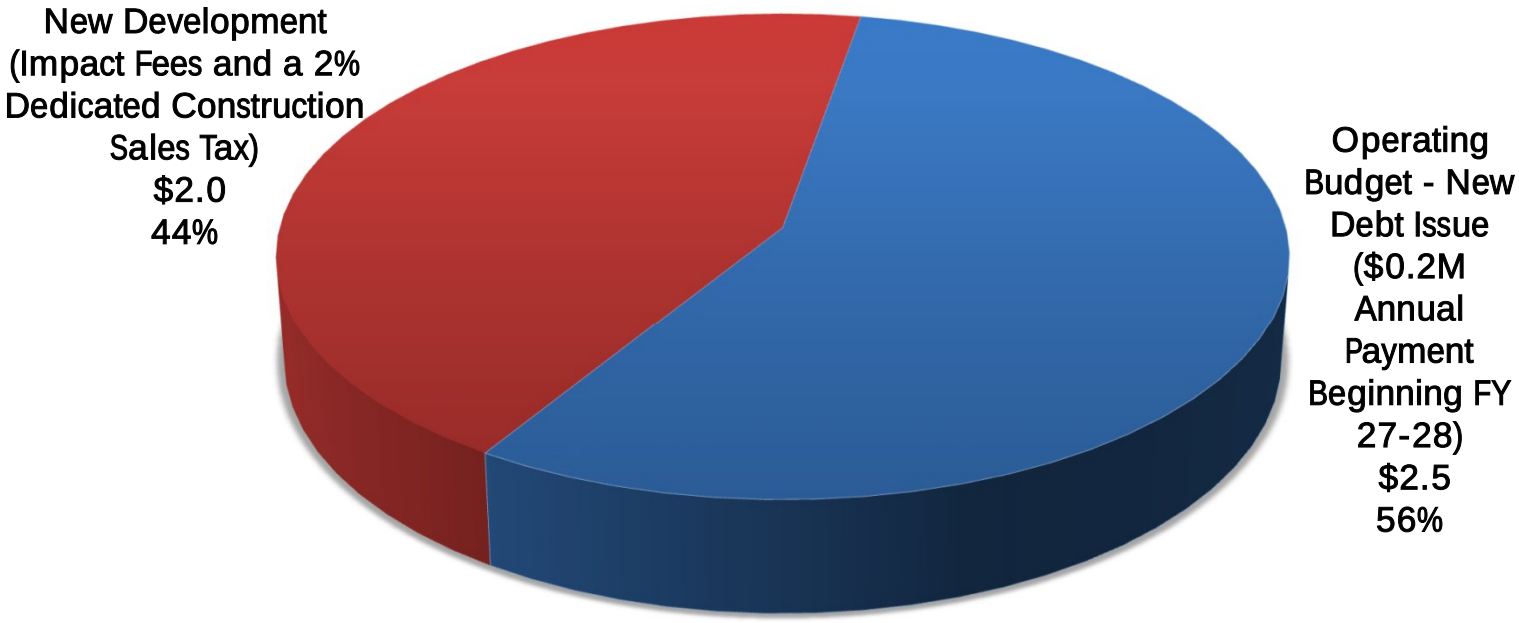
- Scope: Construction of a new wash trail
- Schedule: Winter 2026 – Summer 2027
- Budget: $4.8M

Fire & Medical Infrastructure Objectives

TOWN OF QUEEN CREEK ARIZONA

1. Addresses Response Times in the South-Central Portion of Town with Increasing Call Volumes
2. Expands Administration Building

Fire & Medical Infrastructure: $4.5M



Fire & Medical Infrastructure: $4.5M

Carry Forward Project (1): $0.5M

- Vehicle Up-Fitting (Ambulance & Fire Pumper): $500K

New Projects: $4.0M

- Fire Station #6 Design: $3.0M
- Fire HQ Remodel Design: $1.0M

MF027 – Fire Station #6

- Scope: Construction of a new Fire Station
- Schedule: Design FY27, Construction FY28
- Budget: FY27 - $3.0M





9. Debt Budgets

Debt Management

- Debt is Only Used to Build Infrastructure
- Debt Accomplishes the Financial Objective of Spreading the Cost of Infrastructure over Multiple Generations of Taxpayers (Intergenerational Equity)
  - Public Finance is Different from Personal Finance
- Two Types of Debt
  1. General Government
  2. Water / Wastewater
- Debt is Paid Using Numerous Sources
  - Impact and Capacity Fees, Operating Budget, 2% Dedicated Sales Tax, and Water and Wastewater Rates

Current Bond Rating

- 'AA+' from S&P and FitchRatings (March 2022)
- Last Rating Affirmation: December 2025
  - Public Finance is Different from Personal Finance
- Rating Highlights
  - Stable and Diverse Revenue Base
  - Continued Strong Population Growth and Employment Gains Expected
  - Strong Arizona Economy and Connectivity to Phoenix-Metro Area

Assets vs. Debt

The schedule below shows Outstanding Debt in the Context of Total Infrastructure at June 30, 2025

Infrastructure	Types of Assets	Assets	Outstanding Debt	Outstanding Debt as a Percent of Assets
General Government*	Roads, Land, Buildings	$1.1B	$378M	35%
Water, Wastewater, and Solid Waste	Land, Water Rights, Buildings, Pipes, Storage Tanks, Wastewater Treatment Plant	$608M	$266M	44%

* Includes Transportation, Police, Fire, Library, Parks, Recreation Center, Aquatic Center, and Office Buildings

Outstanding Debt

Purpose	Outstanding Amount 6/30/27	FY 26-27 Payment
General Government*	$302.0M	$75.3M**
Water and Wastewater***	$480.4M	$28.8M
Total	**$782.4M**	**$104.1M**

* Includes Transportation, Police, Fire, Library, Parks, Recreation Center, Aquatic Center, and Office Buildings

**Includes $51.7M Payoff of LGES Bridge Loan

***Includes Certificates of Participation Principal Amount ($230.5M) and Lease Payment ($13.8M)

Outstanding Debt: General Government

Purpose	Outstanding Amount 6/30/27	% of Total
Parks	$121.0M	40%
Transportation	$111.6M	37%
Police	$35.5M	12%
Fire	$26.1M	9%
Other*	$7.8M	2%
TOTAL	**$302.0M**	**100%**

* Includes HPEC, Recreation Annex, Town Buildings, and Library

Annual Debt Payments: General Government

Funding Source	FY 26-27 Payment	% of Total Payment
Operating Budget	$72.5M*	96%
Improvement District Fund	$1.7M	2%
Fire Impact Fees	$0.6M	1%
Transportation Impact Fees	$0.3M	Less than 1%
2% Dedicated Construction Sales Tax	$0.2M	Less than 1%
TOTAL	**$75.3M**	**100%**

* Includes Payoff of $51.7M LGES Bridge Loan.

Annual Debt Payment: Operating Budget

Purpose	FY 26-27 Payment	% of Total Payment
LGES Bridge Loan Payoff	$51.7M	71%
Parks	$9.1M	12%
Transportation	$7.3M	10%
Police	$2.6M	4%
Fire	$1.2M	2%
Other*	$0.6M	1%
TOTAL	**$72.5M**	**100%**

* Includes Recreation Annex, Town Buildings, and Library

Outstanding Debt: Water and Wastewater

Purpose	Outstanding Amount 6/30/27	% of Total
Water – Water Resources	$317.1M*	66%
Water – Company Acquisitions	$120.9M	25%
Water – Infrastructure Projects	$42.4M	9%
TOTAL	**$480.4M**	**100%**

*Includes Certificates of Participation principal amount of $230.5M

Annual Debt Payment: Water and Wastewater

Purpose	FY 26-27 Payment
Water – Water Resources*	$18.4M
Water – Company Acquisitions	$8.5M
Water – Infrastructure Projects	$1.9M
TOTAL	**$28.8M**

*Includes Certificates of Participation Lease Payment Amount of $13.8M

CIP Funding Recommendations

TOWN OF QUEEN CREEK ARIZONA

1. Cash Fund PD HQ from $56M PAYGO Reserve
   - Consolidates Staff to One Location (Eliminates Existing Leases, Avoids Construction of Satellite Facility, Avoids Expansion of MSB)
   - Achieves Intergenerational Equity (Current vs Future Needs)

2. FY 26-27 New Debt Issue: $313M (Payments Begin FY 27-28)
   1. General Government: $140M
      - New Roads, New Fire Station, Park Land
   2. Water Resources: $173M

PD HQ Funding Recommendation: $96M

- FY 26-27 Budget Amount: $78.9M
- Funding Allocation
  - Growth: $20M (21%)
  - Non-Growth: $76M (79%)

PAYGO		
	Public Safety Impact Fees	$6M
	Dedicated Construction Sales Taxes	$15M
	Cash	$55M
	PAYGO Subtotal	$76M
DEBT		
	2024 Bonds	$20M
TOTAL		$96M

Future General Government Financing Summary

	2027 Bond	2029 Bond	2031 Bond
Fire	Fire Office Remodel: $10M Fire Station #6: $12M	-	-
Police	Police Radio Towers: $3M Police Portion of Fleet: $7M	-	-
General Government	FOF Fleet: $9M Fiber Imp: $2M	FOF Expansion Public Works: $24M Council Chamber: $8M	FOF Fuel Yard: $4M FOF Expansion Site Work: $8M
Transportation	$70M	$18M	$53M
Parks	PRI Park Land Purchase: $26M	-	-
Total Bond Amount	**$140M**	**$50M**	**$65M**
Annual Debt Service from Operating Budget	$8M	$3M	$3M
Annual Growth-Related Debt Service	$1M	-	$1M

Future Utilities Financing Summary

	2027 Bond	2030 Bond
Water Resources	Harquahala Infrastructure: $161M Pump Station Meridian to Kenworthy: $7M	-
Water	Cortina Zone PRVs: $5M	State Land Utilities: $1M Hashknife Kenworthy to Ironwood: $8M Rancho Jardine Water Reconstruction: $15M Sossaman Site, Tank & Booster: $17M
Wastewater	-	-
Total Bond Amount	**$173M**	**$41M**
Annual Debt Service from Utilities Operating Budget	$11M	$2M
Annual Growth-Related Debt Service	$.5M	$1M

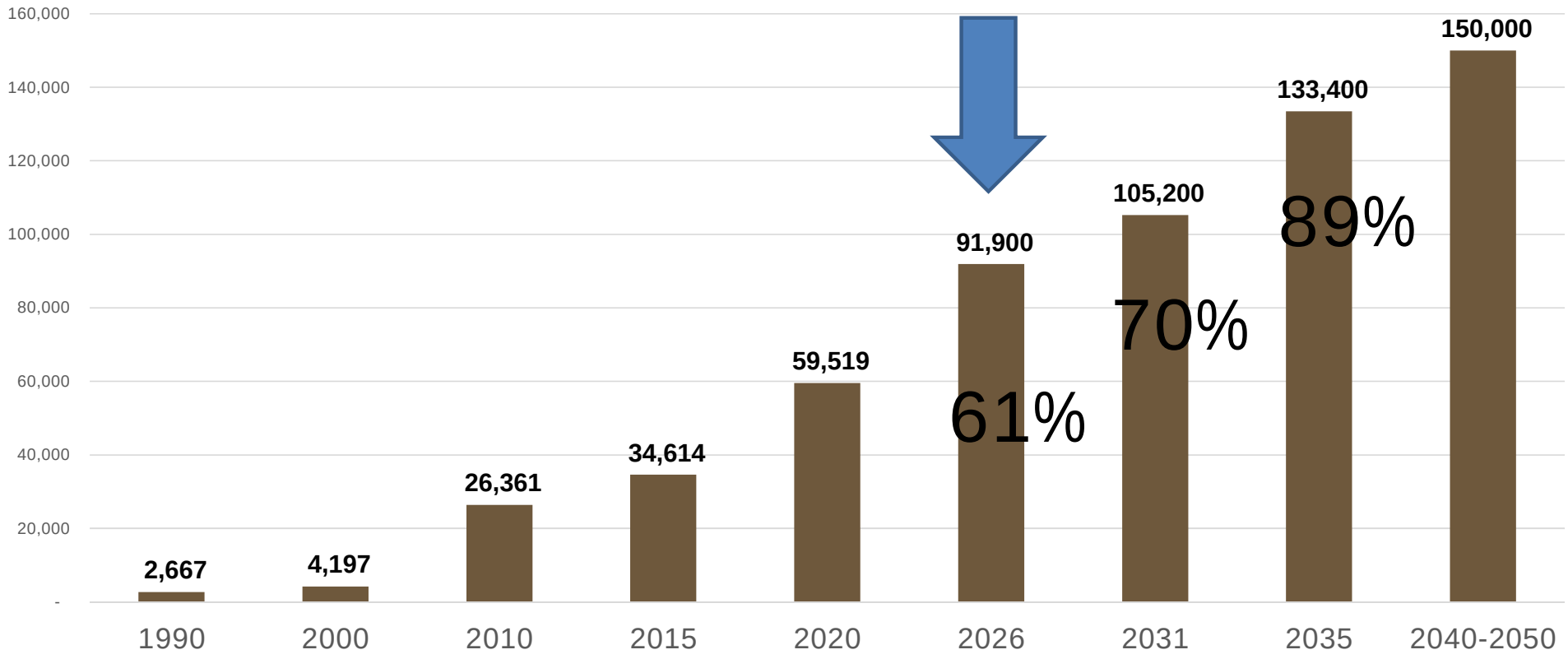


10.
Operating Budget

FY 26-27 Operating Budget Highlights

1. Focus is On Recurring Revenues and Recurring Expenses
2. Revenue Growth Positive but Slower than Previous Years
3. Comparability to FY 25-26 Expenses is Difficult
   - 13% Decrease in Expenses due to Lower Vehicles/Equipment and Other One-Time Expenses
   - Use of Reserves / Fund Balances:
     - Debt Payoff Required: $51.7M
     - CIP PAYGO Expenses: $56.1M
4. New FTE: 14 (Public Safety and Transportation)
5. Maintains Existing Service Levels
6. Addresses Employee Compensation
7. Expenses Exceed Revenues in 5-Year Projection

Buildout Population: 150K

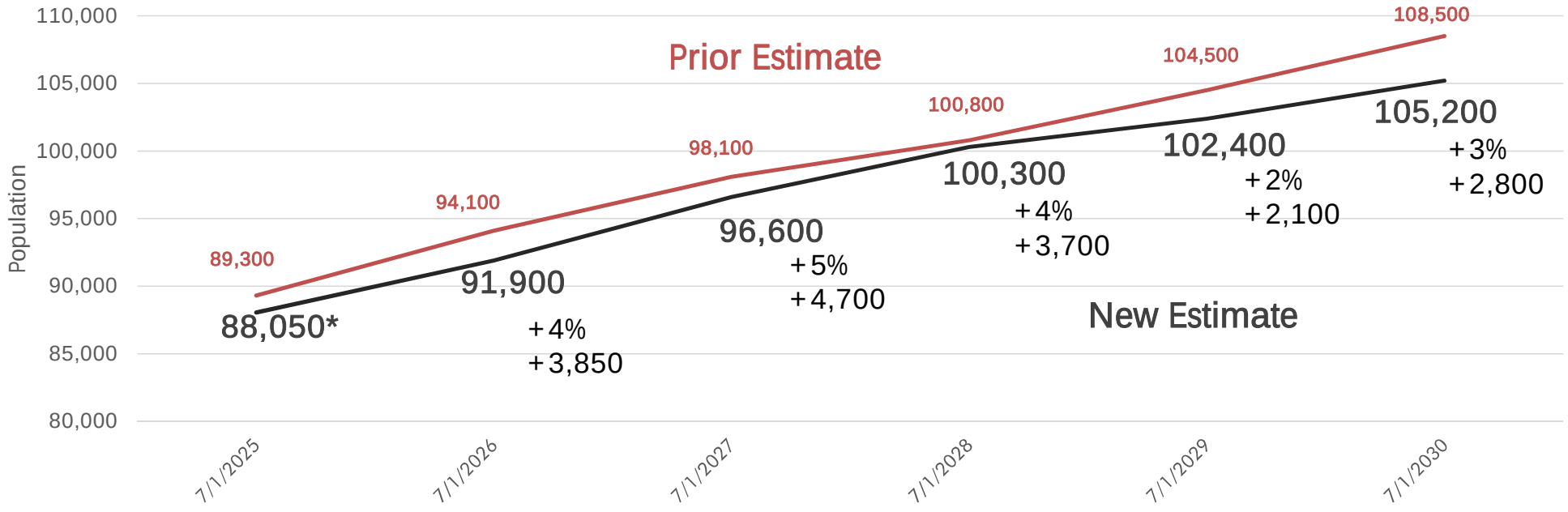


5-Year Population Projections

TOWN OF QUEEN CREEK ARIZONA

Important Points

1. July 1, 2025 Population was **LOWER** than the Estimated Amount Used for the FY 25-26 Budget
2. Population Growth Rate is **SLOWING** as compared to the prior estimate
3. Our Hyper-Growth has **STOPPED** (at least for now . . .)



*7/1/2025 Estimate from the Office of Economic Opportunity

Operating Revenues







Economic Uncertainty Includes . . .

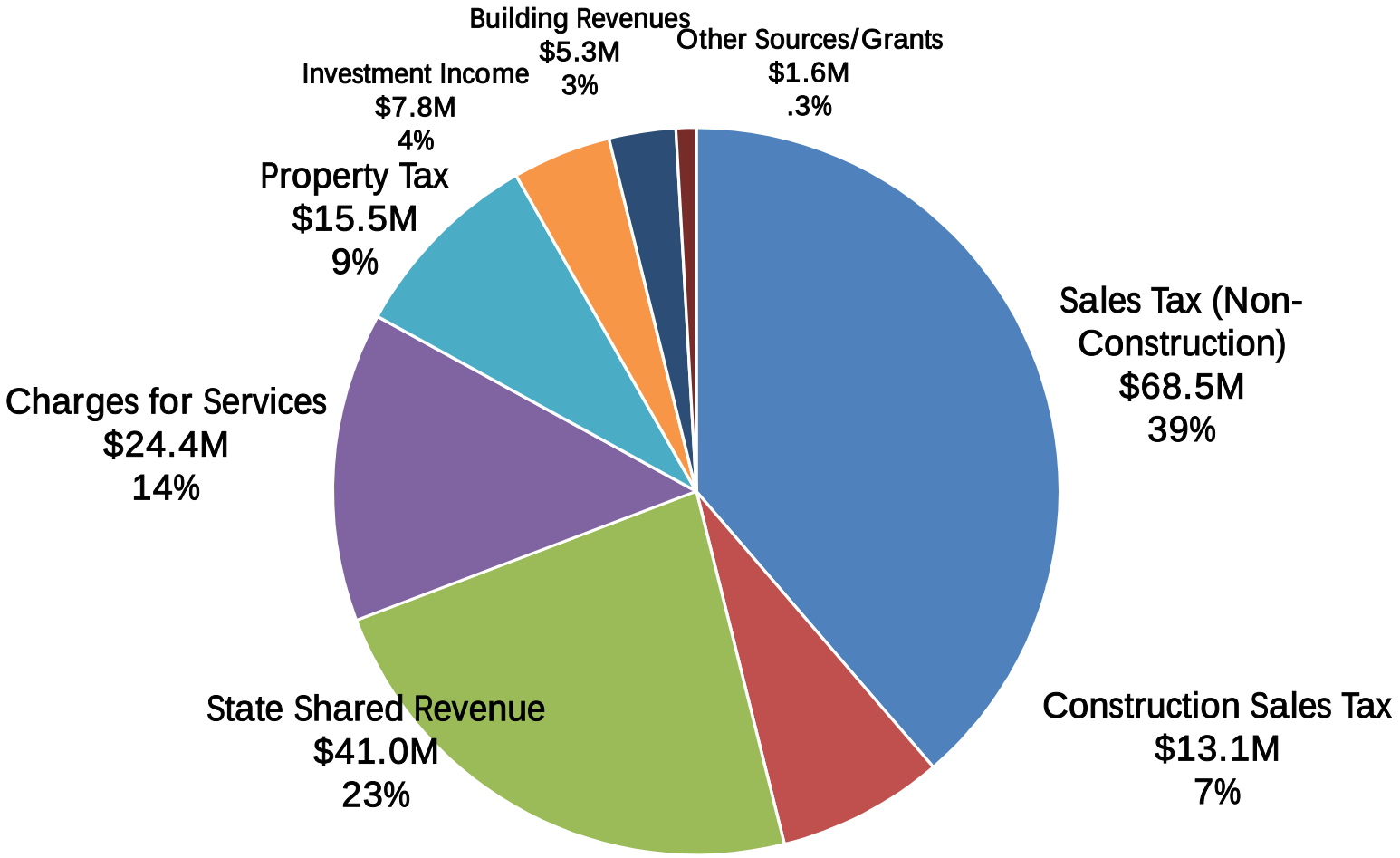
TOWN OF QUEEN CREEK ARIZONA

1. Federal Policy
2. Iran War / Geopolitical Events
3. Tariffs
4. Inflation
5. Gas Prices
6. Mortgage Rates
7. Unemployment Rate / Labor Market
8. Consumer Confidence

QC's Economic Strengths

1. QC's Economy Performs Better Than Arizona and US
2. Strong Demographics: Well Educated, High Median Household Income (~$155K) and Low Unemployment
3. Diverse Revenues
4. Growing Economy to Buildout …15 to 25 Years Away
   - LGES, State Lands, Box Canyon, Town Center
5. Record High ~$213M Reserves at June 30, 2025

FY 26-27 Operating Revenues/Sources $177.1M (8 Categories)

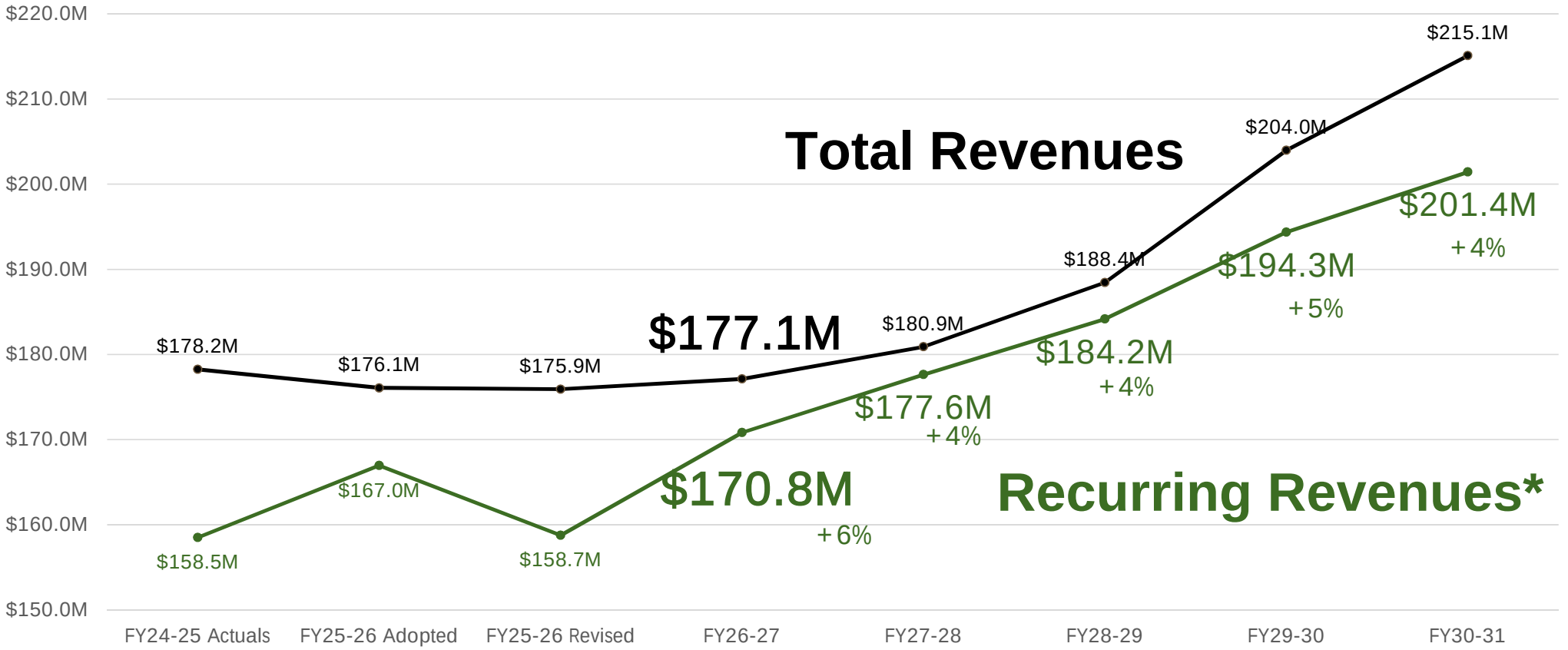


Observations

- Revenue Growth Rate is Slowing
- **Total Revenues Do Not Equal Spendable Revenues**
- **Focus on "Recurring Revenues" = Spendable Revenues**
  - "Reset" as FY 25-26 Revised Budget
- Specific Revenues are Changing at Different Rates
- Sales Taxes #1 Revenue

5-Year Operating Budget Projection

Total Revenues vs Recurring Revenues*



*Excludes non-recurring Construction Sales Taxes, Building Permits, Investment Income and One-Time Grants in Excess of Caps

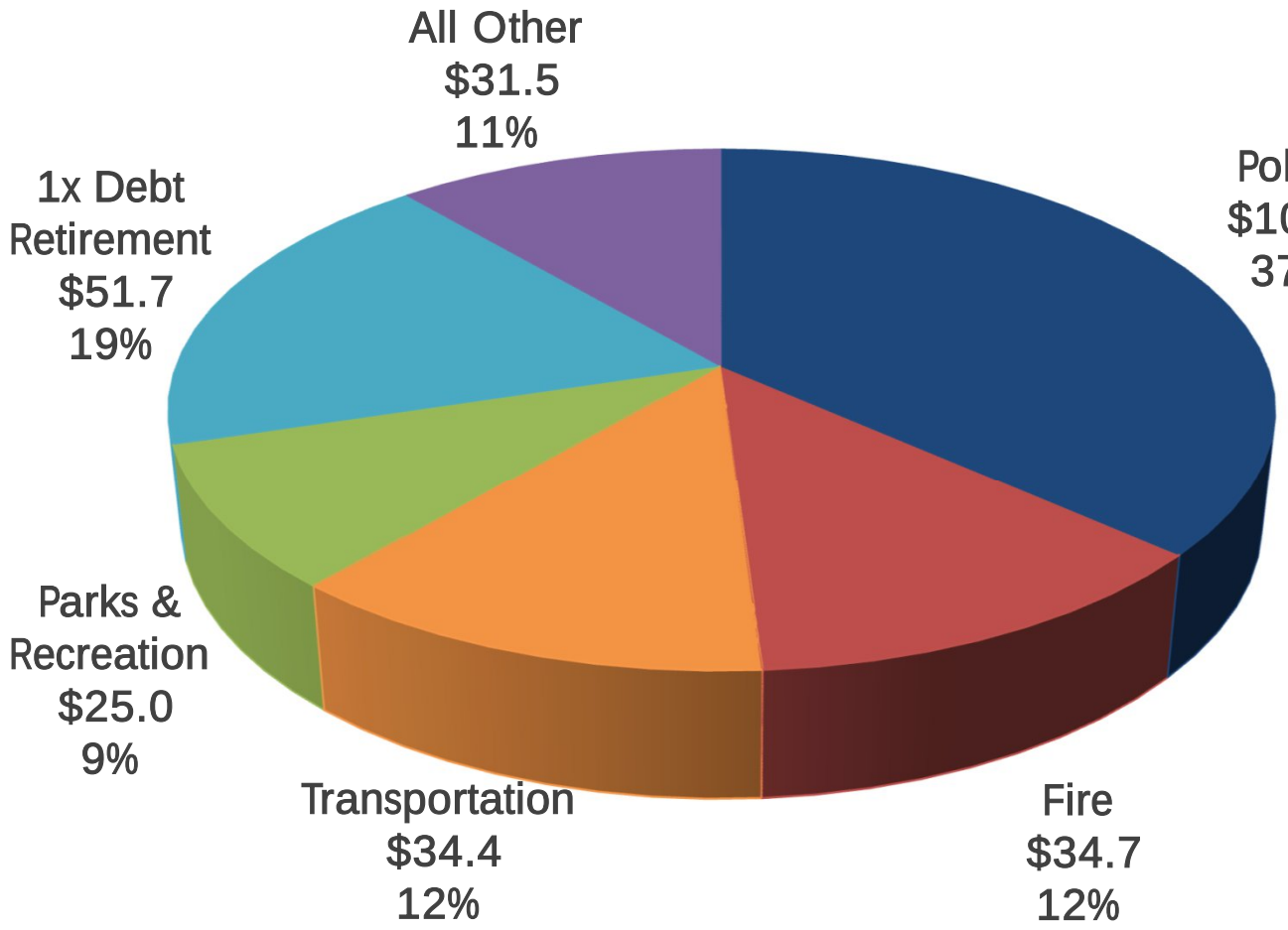
Operating Expenses





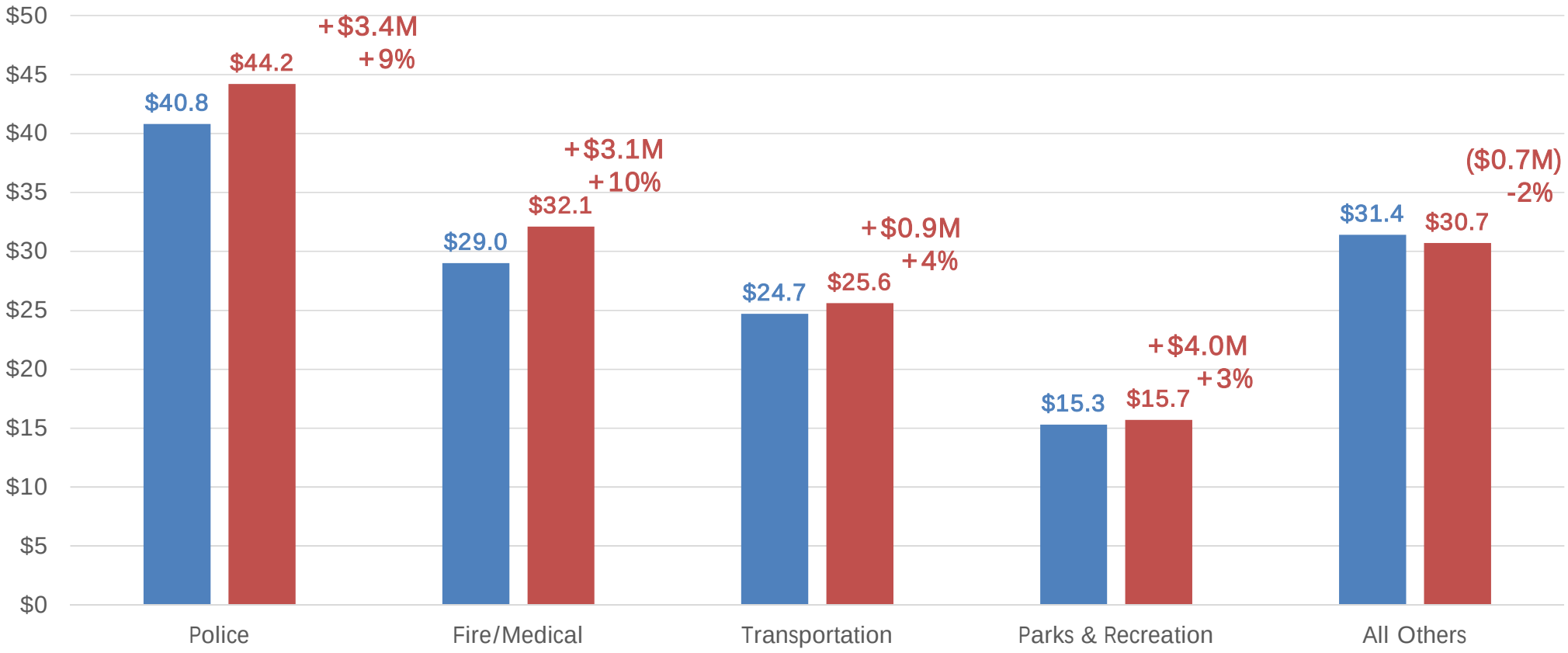


FY 26-27 Operating Expenses / Uses: $279.5M (By Program)



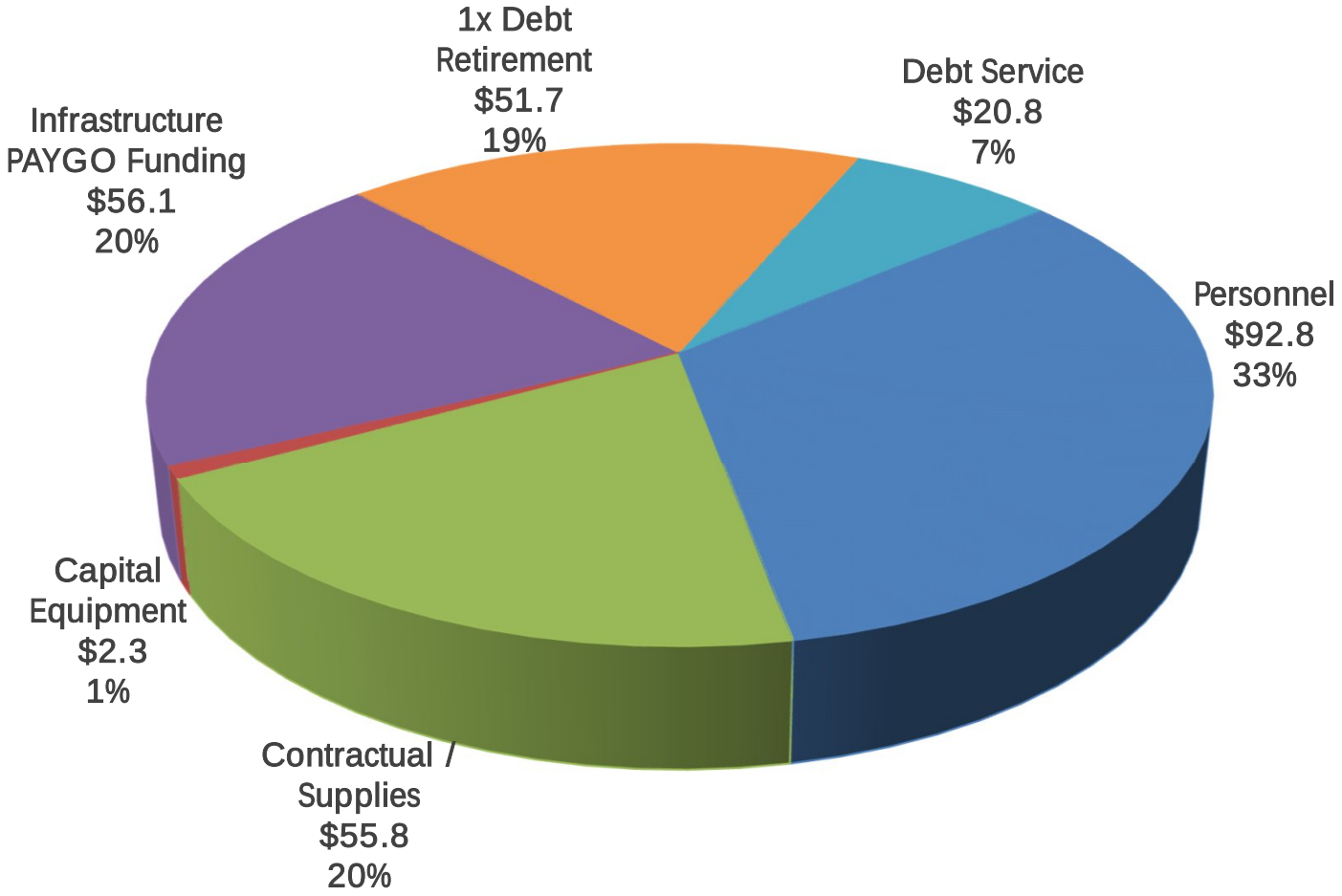
Program Expense Comparison*

FY 25-26 vs. FY 26-27 (in millions)



* Excluding Capital and One-Time Expenses Better Shows the Growth of the Base Budget

FY 26-27 Operating Expenses / Uses: $279.5M (By Category)



FY 26-27 Operating Expenses

Category	FY 25-26 Revised Budget	FY 26-27 Recommended Budget	$ Change	% Change
Personnel	$87.5M	$92.8M	$5.3M	6%
Contractual & Supplies	$55.1M	$55.6M	$0.5M	1%
Capital Equipment	$17.3M	$2.3M	($15.0M)	(87%)
Subtotal Expenses	$159.9M	$150.7M	($9.2M)	(6%)
Transfers Out / Other Expenses:				
SLIDs Subsidy	$0.2M	$0.2M	$ -	-
Development Agreement Commitments	$7.8M	$ -	($7.8M)	(100%)
Infrastructure / PAYGO Funding	$7.3M	$56.1M	$48.8M	668%
Debt Service	$26.4M	$72.5M	$46.1M	175%
Subtotal Transfers Out / Other Expenses	$41.7M	$128.8M	$87.1M	209%
Total Uses (Expenses & Transfers Out)	**$201.6M**	**$279.5M**	**$77.9M**	**39%**
Expenses Paid with One-Time Sources/Grants	($2.8M)	($1.6M)	$1.2M	43%
Expenses Paid with Reserves (per policy)	($37.6M)	($109.7M)	($72.1M)	(192%)
Total Uses of Current-Year Resources	**$161.2M**	**$168.2M**	**$7.0M**	**4%**

Key Expense Changes FY 26-27: +$77.9M

Item	Amount
Payoff 2023 Interim Loan	$51.7M
Increase to Cash / PAYGO Funding for CIP Projects	$48.8M
Employee Compensation (3.0% Market + Merit/Step Increases)	$3.9M
Public Safety Personnel Changes – 10 new FTE (6 PD, 4 Fire)	$3.0M
Other Personnel Changes – 4 new FTE (Public Works)	$0.7M
Subtotal – Expense Increases	**$108.1M**
Lower Capital Outlay (due to prior-years' purchase of long-lead vehicles & equipment)	($15.0M)
Lower Development Agreement Commitments	($7.8M)
Lower Annual Debt Service Requirements (based on structure of 2024 excise tax bonds)	($5.6M)
Expenses Moved to Healthcare Fund (leave payouts as allowed by policy)	($1.0M
Adjustments to Base Budgets	($0.8M)
Subtotal – Expense Decreases	**($30.2M)**
Total Expense Changes	**$77.9M**

5-Year Projections







Operating Budget – Overview

	FY 26-27 Reoccurring Operating Budget	FY 26- 27 Operating Budget
Revenues & Transfers In	$170.8M	$185.9M
Expenditures & Transfers Out	$168.0M	$279.5M
Net Recurring Results	**$2.8M**	
Use of Reserves and Available Fund Balance		**($93.6M)**
Major Uses of Reserves:		
2023 Loan Payoff from Sinking Fund		**$51.7M**
CIP Projects from Infrastructure & Debt Management Reserve		**$55.4M**

$26M Increase Expected for New, Annual Expenses in Upcoming Years Influencing FY 26-27 New Expenses

FY 27-28

+$8M Annual Debt Service for Streets Projects, Fire Station #6 and Fire Admin Remodel, Police Radio Towers, Fleet Facility, and Parks land purchase

FY 28-29

+$4M Annual Operating Expenses for New Fire Station #6

+$6M Annual Operating Expenses to Initiate PD Dispatch Services

FY 29-30

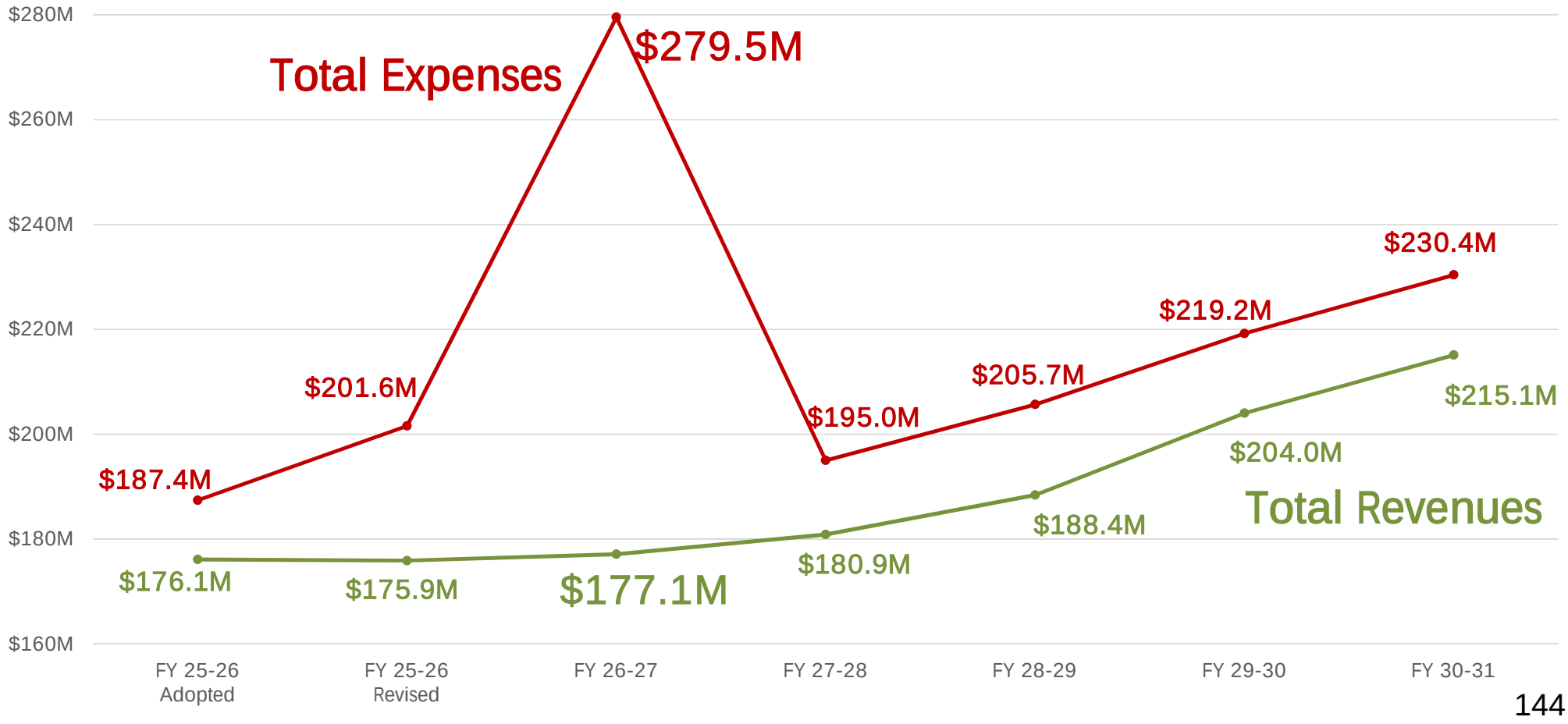
+$3M Annual Debt Service for Streets Projects, FOF/Public Works Expansion, and Council Chambers Remodel

FY 30-31

+$5M Annual Operating Expenses to Initiate PD PSAP Services (Call Taking)

5-Year Operating Budget Projection

Total Revenues and Total Expenses



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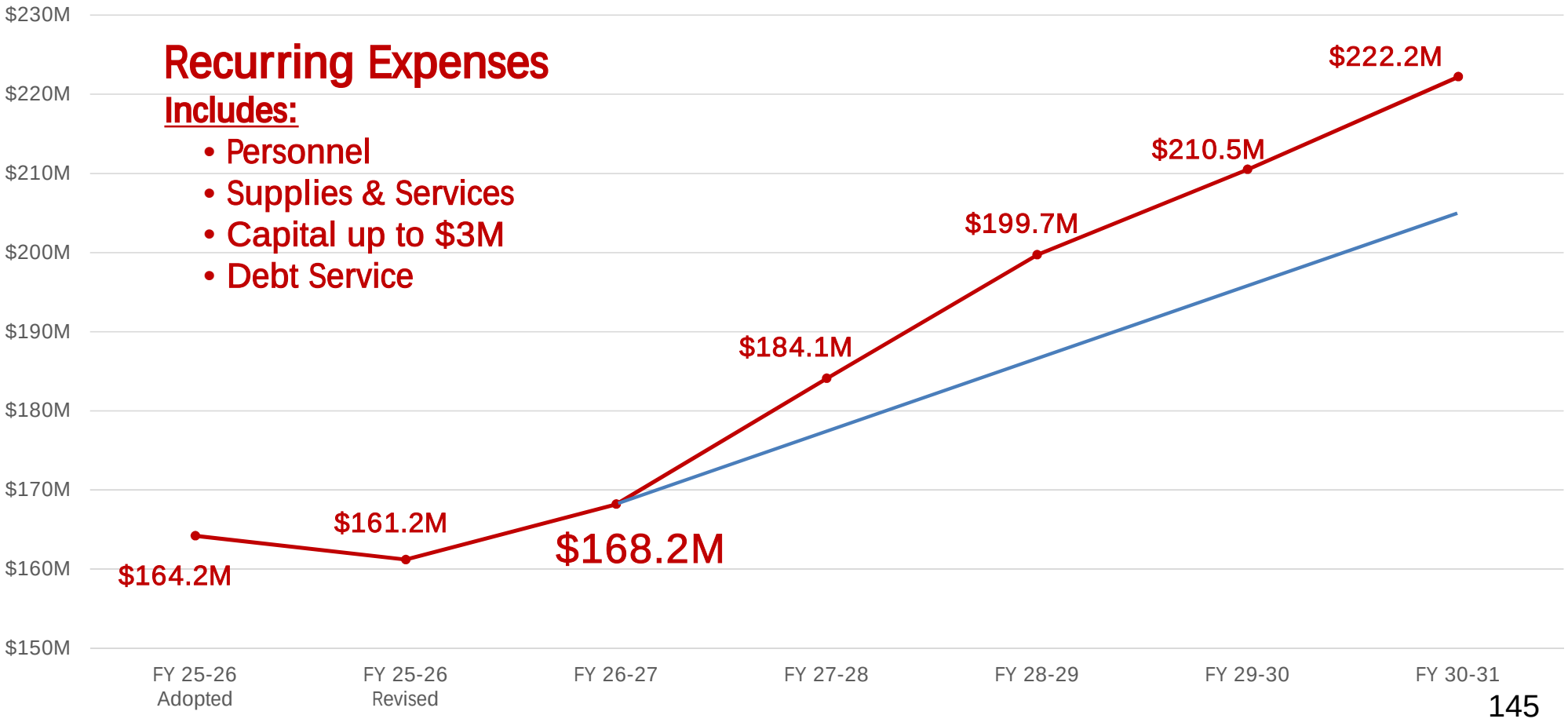
5-Year Operating Budget Projection

Recurring Expenses Only



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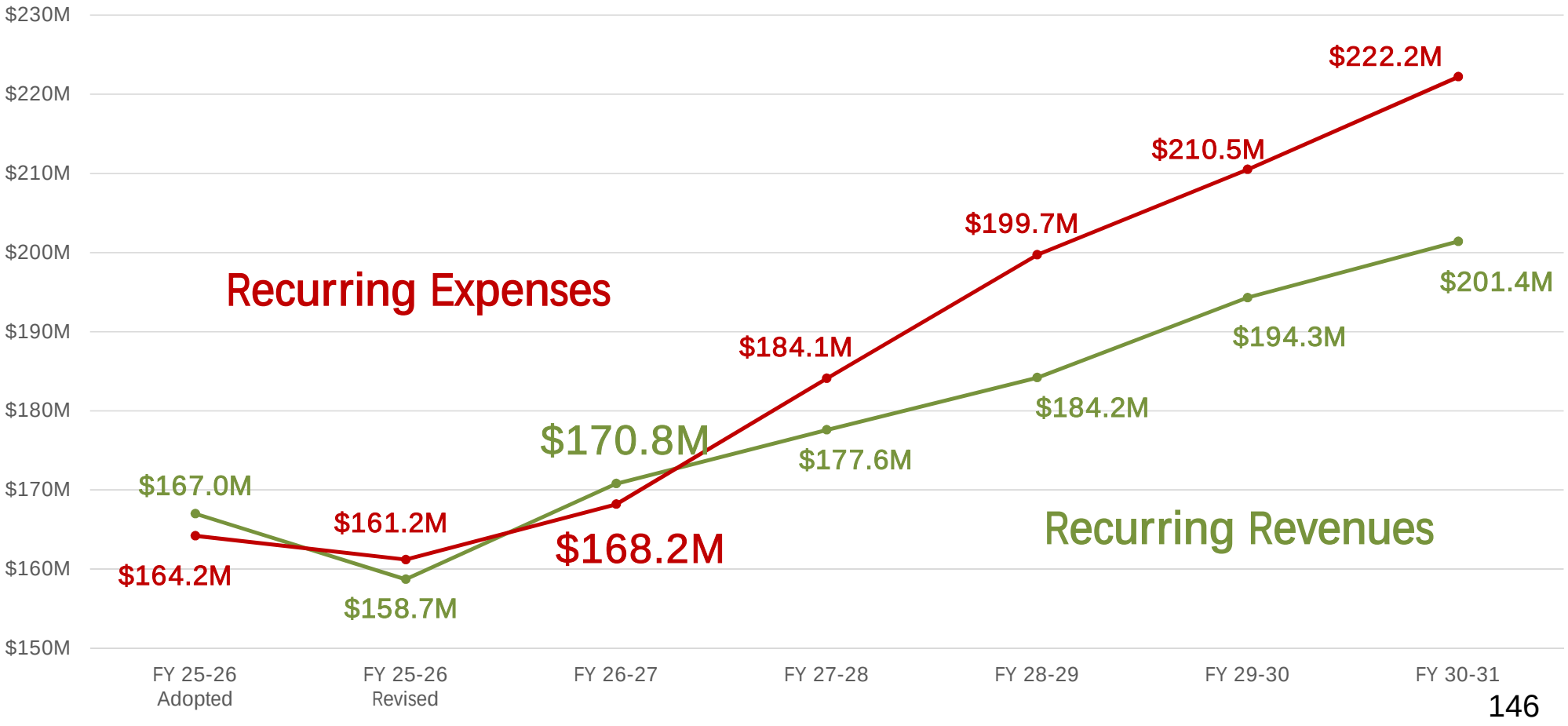
5-Year Operating Budget Projection

Recurring Revenues and Expenses Only





11.
Other Budgets

Utility Funds

- Water, Wastewater, Water Resources, and Solid Waste/Recycling
- “Businesses”
- Rate and Capacity Fee Studies Underway

1. **Water Operating Fund**
   - Operating Revenues: $45.7M
   - Operating Expenses: $48.3M
   - Transfers Out for Debt Service: $10.4M
   - Transfers Out for CIP Projects: $17.2M
   - New FTEs: 4

2. **Water Resources Fund (New Fund)**
   - Operating Revenue: $24.8M
   - Debt Service Expenses: $19.5M
   - New Fee to Become Effective January 1, 2027

Utility Funds (concluded)

3. **Wastewater Operating Fund**
   - Operating Revenues: $14.7M
   - Operating Expenses: $16.0M
   - Transfers Out for CIP Projects: $2.6M

4. **Solid Waste / Recycling**
   - Operating Revenues: $6.0M
   - Operating Expenses: $6.5M

Healthcare Fund

- **The Town is Self-Funded for Healthcare Costs**
  - No Employer Cost Increase
  - No Change to Employee Premiums

- **Revenues: $15.4M**

- **Claims / Administrative Costs: $15.2M**

Contingency Budgets

Purpose	Description	Amount
1. Carry-Forward for Long-Lead and Other Items	Expenditure authority for vehicles, equipment, projects, and materials previously ordered but will not be received or completed until FY 26-27	$10.0M
2. Operating Contingencies	Expenditure authority for unanticipated operating costs in the Operating Budget and Utility Funds (approximately 3% of budgeted expenses)	$5.0M
3. Grants Contingencies	Expenditure authority for potential receipt of grants for PD, Traffic, and Streets	$3.0M
4. Development Agreements	Expenditure authority for anticipated expenses required by development agreements (LG, Banner)	$2.0M
	Total FY 26-27 Contingencies	**$20.0M**


Calendar

Calendar

Date	Item
January 30-31	Town Council Strategic Planning Session
April 1	Revenue Projections
April 6	Town Manager Recommended Budget Released
April 7-14	Budget Briefings with Town Council
April 15 Council Meeting	Town Council Budget Meeting (Full Council)
May 6 Council Meeting	Tentative Budget Approval
May 20 Council Meeting	Approval of the Final Budget and Corporate Strategic Plan
June 3 Council Meeting	Property Tax Levy Adoption and Financial Policies


Thank You